

# City of Cumberland

## **FY 2020 Adopted Budget Summary** **June 4, 2019**

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*Contents are for Fiscal Year 2020 Budget unless otherwise noted*

# FY 2020 Budget Highlights

- The assessable base is expected to increase 1.3%.
- Health insurance rate increase of 11.6%.
- General Funds assistance to MPA \$119K and DDC \$48K
- General Fund is showing a \$94K unassigned surplus.
- 4 New positions include 2 Firefighter/EMTs, 1 Customer service rep (1/3 General, Water and Sewer) and 1 Code Enforcement Officer.
- Budget includes trash rate increase of 37% (\$4.08 per month)- Water rate increases of 5% (average residential increase of \$0.92 per month).
- Major capital projects are underway and/or planned.
- New general and equipment debt issuance of \$3.6 million including \$1.0 to replenish street improvements funds.

# Constant Yield Notice

## 2019 Constant Yield Tax Rate Certification

Taxing authority: **Cumberland  
in Allegany County**

1	1-Jul-2018	Gross assessable real property base	\$	879,648,878
2	1-Jul-2018	Homestead Tax Credit	-	<u>934,105</u>
3	1-Jul-2018	Net assessable real property base		878,714,773
4	1-Jul-2018	Actual local tax rate (per \$100)	x	<u>1.0595</u>
5	1-Jul-2018	Potential revenue	\$	9,309,983
6	1-Jul-2019	Estimated assessable base	\$	893,921,434
7	1-Jan-2019	Half year new construction	-	2,110,670
8	1-Jul-2019	Estimated full year new construction*	-	50,000
9	1-Jul-2019	Estimated abatements and deletions**	-	<u><u>1,667,082</u></u>
10	1-Jul-2019	Net assessable real property base	\$	890,093,682
11	1-Jul-2018	Potential revenue	\$	9,309,983
12	1-Jul-2019	Net assessable real property base	÷	890,093,682
13	1-Jul-2019	<b>Constant yield tax rate</b>	\$	<b>1.0460</b>

# Assessable Real Property Tax Base

Dollar Figures are in Thousands (000's)					
Fiscal Year Ending	Constant Yield Notice Assessable Base Estimate	Constant Yield Notice Prior Year Update	Tax Rate	Tax Levy	Year-to-Year Inc (Dec)
6/30/2010	\$ 779,402	\$ 745,312	\$ 0.9654	\$ 7,524.3	\$ 371.8
6/30/2011	\$ 837,529	\$ 798,650	\$ 0.9654	\$ 8,085.5	\$ 561.2
6/30/2012	\$ 896,834	\$ 859,499	\$ 0.9654	\$ 8,658.0	\$ 572.5
6/30/2013	\$ 844,797	\$ 905,692	\$ 0.9654	\$ 8,155.7	\$ (502.3)
6/30/2014	\$ 859,193	\$ 863,632	\$ 0.9654	\$ 8,294.6	\$ 138.9
6/30/2015	\$ 867,489	\$ 862,542	\$ 0.9654	\$ 8,374.7	\$ 80.1
6/30/2016	\$ 843,326	\$ 867,090	\$ 0.9654	\$ 8,141.5	\$ (233.2)
6/30/2017	\$ 858,693	\$ 842,945	\$ 0.9654	\$ 8,289.8	\$ 148.3
6/30/2018	\$ 864,731	\$ 865,375	\$ 1.0595	\$ 9,161.8	\$ 872.0
6/30/2019	\$ 863,802	\$ 878,031	\$ 1.0595	\$ 9,152.0	\$ (9.8)
6/30/2020	\$ 890,094	\$ 878,718	\$ 1.0595	\$ 9,430.5	\$ 278.5

- Historical Constant Yield Notice summary with subsequent year updates

# FY 2020 Staffing – Full-Time and Elected

<b>City of Cumberland, Maryland</b>							
<b>Annual Budget Approved Employees by Function</b>							
<b>Function</b>	Requested <b>2020</b>	Current <b>2019</b>	Adopted <b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>Governmental Fund Departments</b>							
<b><u>General Government</u></b>							
Mayor & Council	5	5	5	5	5	5	5
City Administrator	1	1	1	1	1	1	1
City Clerk	2	2	2	2	2	2	2
Personnel	2	2	2	2	2	2	2
Finance	11	11	11	11	11	11	11
MIS	4	4	4	4	4	4	4
Central Services	6	6	6	6	6	6	6
<b><u>Public Safety</u></b>							
Police Department	55	53	54	54	56	56	51
Police Full-time Grant	3	3	3	3	2	2	5
Fire Department	51	49	49	49	54	61	56
Fire Full-time Grant	-	-	-	-	-	-	6
<b><u>Public Works:</u></b>							
Administration	2	2	2	3	3	3	3
Engineering	8	8	8	9	8	8	9
Vehicle Maintenance	4	3	4	4	4	4	4
Street Department	16	13	15	15	16	16	15
<b><u>Recreation</u></b>							
Recreation	1	1	1	1	1	1	1
Parks	3	3	4	4	4	4	4
<b><u>Community Development</u></b>							
Community Development	9	7	7	8	10	12	11
Economic Development	3	2	3	3	3	2	2
Downtown Development	3	3	3	4	4	4	3
<b>Total Governmental Funds</b>	<b>189</b>	<b>178</b>	<b>184</b>	<b>188</b>	<b>196</b>	<b>204</b>	<b>201</b>
<b>Proprietary Fund Departments:</b>							
Water Distribution	21	21	21	21	21	21	22
Water Filtration	10	10	10	11	10	10	10
Wastewater Treatment	13	13	13	13	13	13	13
Flood/Sewer	14	14	14	14	13	11	13
Utility Services	4	3	3	1	-	-	-
Municipal Parking Authority	1	1	1	2	2	2	2
<b>Total Proprietary Funds</b>	<b>63</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>59</b>	<b>57</b>	<b>60</b>
<b>Total Full-time and Elected</b>	<b>252</b>	<b>240</b>	<b>246</b>	<b>250</b>	<b>255</b>	<b>261</b>	<b>261</b>

# FY 2020 Contract, Part-time and Seasonal Staffing

City of Cumberland  
Part-Time and Seasonal Staff Budgets

Minimum Wage		FY 2020			FY 2019		
		\$ 10.10 - \$11.00			\$ 10.10		
Department	Description	Part-Time	Seasonal	Hours	Part-time	Seasonal	Hours
<b>Governmental Funds</b>							
City Clerk	Record Retention	1		780	1		780
City Clerk	Phones	1		1,300	1		1,300
Risk Manager	Risk assesement	1		390	1		375
Code Enforcement	DDC Mall Enforcement	3		4,180	2		2,900
Police	Admin	2		1,530	1		520
Police	Facilities	1		1,300	1		1,300
C3I	Admin	1		1,300	1		1,300
C3I Narcotics	Admin	1		520	1		520
Engineering	Former Director	1		500	1		500
Engineering	GIS Intern		1	650		1	650
Engineering	Intern		1	650		1	650
Recreation Activities	Day Camp		2	925		2	925
Recreation Activities	Counselors		11	4,070		11	4,070
Recreation Activities	Watchman		3	1,050		3	1,050
Recreation Activities	Custodial		1	900		1	900
Swimming Pool	Management		2	900		2	900
Swimming Pool	Life Guards		15	4,875		15	4,875
Swimming Pool	Cashier		3	600		3	600
Parks	Mowing - Maintence		2	1,920		2	1,920
Community Development	Admin	1		1,560	1		1,560
Community Development	Admin	1		1,300	1		1,300
Community Development	Shade Tree		1	784		1	784
<b>Proprietary Funds</b>							
Treatment Plants	Mowing - Maintence		2	1,300	-		-
Flood Control	Mowing - Maintence		1	1,000		1	1,000
MPA	Meter Attendant	2		2,800	2		2,800
MPA	Manager	1		975	1		975
MPA	Parking Attendant	1		1,664	1		1,664
<b>City-Wide Part-time and Seasonal Staff</b>		<b>18</b>	<b>45</b>	<b>39,723</b>	<b>16</b>	<b>43</b>	<b>36,118</b>

# Capital Expenditures

City of Cumberland						
FY 2020 Capital Projects/Financing Analysis						
		Initial FY 2020 Request	FY 2020 Reduction	FY 2020 Revised	Existing Funding	New Funding
Machinery & Equipment						
001	General Fund	\$ 2,149,500	\$ -	\$ 2,149,500	\$ 145,000	\$ 2,004,500
002	Water Fund	373,000	\$ (233,000)	140,000	-	140,000
003	Sewer Fund	565,000	\$ (290,000)	275,000	170,000	105,000
020	MPA	80,000	\$ -	80,000	-	80,000
<b>Total Machinery &amp; Equipment</b>		<b>\$ 3,167,500</b>	<b>\$ (523,000)</b>	<b>\$ 2,644,500</b>	<b>\$ 315,000</b>	<b>\$ 2,329,500</b>
Capital Projects						
002	Water Fund	1,191,700	-	1,191,700	1,191,700	-
003	Sewer Fund	15,500,321	-	15,500,321	10,214,321	5,286,000
111	CDBG	568,000	-	568,000	568,000	-
115	Capital Projects Fund	1,063,750	(12,000)	1,051,750	883,750	168,000
127	Street Improve Fund	1,690,098	(451,656)	1,238,442	1,238,442	-
<b>Total Capital Projects</b>		<b>\$ 20,013,869</b>	<b>\$ (463,656)</b>	<b>\$ 19,550,213</b>	<b>\$ 14,096,213</b>	<b>\$ 5,454,000</b>
<b>Total Capital Request</b>		<b>\$ 23,181,369</b>	<b>\$ (986,656)</b>	<b>\$ 22,194,713</b>	<b>\$ 14,411,213</b>	<b>\$ 7,783,500</b>

- New funding sources – Maryland Water Quality Loan, Grants and CDA FY 2020 Issue.
- CDBG request represents the expected 2018 award. Actual expenditures will be funded with a combination of current and prior year awards on multiple projects



# Machinery & Equipment FY 2020 Detail

<b>General</b>			<b>Water</b>	
Misc	Copiers to replace Canons (six)	\$ 18,000	1/2 TON EXTENDED CAB #303	\$ 35,000
Misc	Palo Alto firewalls (old one end of life)	25,000	F550 OR 5500 KUV UTILITY TRUCK #304 SUP	105,000
Police	Police Sedan	43,000		<b>\$ 140,000</b>
Police	Police SUV	47,000		
Police	Police SUV	50,000		
Fire	Aerial Tower Ladder Truck Pumper	1,200,000		
Fire	New Chassis for Ambulance #341, 2011 Internati	195,000		
PW	New AWD Mid- Size SUV (Current SUV going to	30,000		
Veh Maint	3 New Toolboxes for Mechanic Shop	12,000	<b>Sewer</b>	
Streets	5 Ton dump truck-Replace #227	185,000	1.5 ton dump truck (to replace 612)	85,000
Streets	Tractor with boom arm-replace existing 1996	95,000	Large Dump Truck (5-ton)	170,000
Streets	Brine Maker for pre-treating streets	13,500	Request funds for new mower (on tracks)	20,000
Snow	Mold Boards 9' Plows	10,000		<b>\$ 275,000</b>
St Lighting	Traffic Cabinet Replacement - Baltimore/Queer	25,000		
Central Serv	Bucket Truck (Used)	60,000		
Parks	Replace 2008 Dodge Van with a newer 2018 Van	22,000		
Parks	ExMark 96" Batwing mower to replace 2005 moc	34,000		
Parks	new Ford F-550 Dump Truck	85,000	<b>MPA</b>	
		<b>\$ 2,149,500</b>	Parking Garage Gate/Payment system	<b>\$ 80,000</b>

*Highlighted items are being purchased through previously issued debt proceeds*

# Governmental Fund FY 2020 Capital Projects

Description	Funding Source	Amount
<b>Special Revenue</b>		
CP&P - Allegany College of MD Volleyball Courts	Grant	\$ 98,290
CP&P - 635 East First Street Jane Frazier Play Facility	Grant	149,000
CDBG expected 2019-2020 Funding amount	Grant	568,000
<b>Capital Projects Fund</b>		
CP&P - Marbles Facility	Grant	159,000
Community Enhancement - Arch Street Redevelopment	Grant	24,750
City Hall HVAC System	CDA 2019	70,000
Turn-Out Gear Racks for Station #1 and Station #2	CDA 2019	15,500
New Garage Doors 1, 2, 3 - Fire Dept	CDA 2019	35,000
Replacing Garage Door Openers (7)	CDA 2019	17,500
Replacing man-doors and hardware	CDA 2019	30,000
Cumberland Street Bridge	3rd Party & Fed Grant	200,000
Baltimore Street Bridge	CDA 2014	100,000
Baltimore Street Bridge	Fed Grant	400,000
<b>Street Improvement Fund</b>		
Mechanic Street Paving	CDA 2014 / 2015	636,613
Mechanic Street Paving	ARC Grant	521,829
Columbia Gas Cost Share Paving	CDA 2014 / 2015	80,000
<b>Total Governmental Fund Projects</b>		<b>\$ 3,105,482</b>

*Highlighted items represent the expected FY 2020 expenditures on multi-year projects*

# Proprietary Fund FY 2020 Capital Projects

Description	Funding Source	Amount
<b>Water Fund</b>		
New meter upgrades	CDA 2018	200,000
Valve replacement program	CDA 2018	100,000
Smouse Mil Pumping Station	CDA 2018	149,200
Koon Dam Repairs	CDA 2018	215,000
Plant Intake Screening	CDA 2018	150,000
(4) DAF Effluent Turbidimeters	CDA 2018	16,000
Replace Chemical Feed Pumps	CDA 2018	30,000
Lake Aeration Compressors	CDA 2018	40,000
Upgrade (2) Sludge Skimmers	CDA 2018	41,500
SCADA System Upgrade (Phase 2)	CDA 2018	50,000
Decatur Steet waterine design	CDA 2018	200,000
<b>Total Water Fund</b>		<b>\$ 1,191,700</b>
<b>Sewer Fund</b>		
CSO WWTP	Grant	\$ 7,467,531
CSO WWTP	WQSRF17	1,066,790
78" Mill Race Pipeline	WQSRF19	4,581,500
78" Mill Race Pipeline	Grant	654,500
SCADA System Upgrade (Phase 2)	CDA 2019	50,000
Optimization of the Aeration System	Grant	1,100,000
DELPAC System Improvements	CDA 2015	30,000
Electrical Switchgear upgrade	CDA 2015	125,000
Ferric Chloride System Improvements	CDA 2015	30,000
Mudwell Mixer	CDA 2015	75,000
Evitts Creek Lift Station - screen refurb	CDA 2015	150,000
Flood Control Concrete work (Corps Engin.)	CDA 2015	150,000
Manual gate operator repairs	CDA 2015	20,000
<b>Total Sewer Fund</b>		<b>\$ 15,500,321</b>

*Highlighted items represent the expected FY 2020 expenditures on multi-year projects*

# Asset Management Plan Capital Projects FY 2021 - 2025

Department	Cost Breakdown by Fiscal Year					
	2021	2022	2023	2024	2025	Total FY 21 - FY 25
Water Filtration Plant	\$ 1,051,000	\$ 540,000	\$ 625,000	\$ 1,000,000	\$18,790,000	\$ 22,006,000
Water Distribution	3,466,515	605,000	255,000	455,000	3,555,000	8,336,515
Water Reclamation Facility	2,235,000	3,245,000	3,050,000	50,000	50,000	8,630,000
Sanitary/Storm/Flood	13,170,000	16,080,000	16,500,000	6,750,000	3,570,000	56,070,000
Street & Bridges	12,625,000	3,150,000	1,290,000	1,200,000	500,000	18,765,000
General Building and Infrastructure	280,000	310,000	350,000	1,110,000	200,000	2,250,000
<b>Total</b>	<b>\$32,827,515</b>	<b>\$23,930,000</b>	<b>\$22,070,000</b>	<b>\$10,565,000</b>	<b>\$26,665,000</b>	<b>\$ 116,057,515</b>

# Capital Equipment Acquisition Forecast FY 2021 - 2025

	2021	2022	2023	2024	2025	Total
<b>Equipment</b>						
Water Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Sewer Fund	150,000	150,000	150,000	150,000	150,000	750,000
General Fund	500,000	500,000	500,000	500,000	500,000	2,500,000
<b>Total new equipment &amp; Debt</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 4,250,000</b>

# Capital Projects Funding Forecast FY 2021 - 2025

		2021	2022	2023	2024	2025	Total
Water Filtration Plant	Debt	1,051,000	540,000	625,000	1,000,000	18,790,000	\$ 22,006,000
Water Filtration Plant	Grant	-	-	-	-	-	-
Water Distribution	Debt	2,066,515	605,000	255,000	455,000	3,555,000	6,936,515
Water Distribution	Grant	1,400,000	-	-	-	-	1,400,000
Water Reclamation Facility	Debt	2,235,000	3,245,000	3,050,000	50,000	50,000	8,630,000
Water Reclamation Facility	Grant	-	-	-	-	-	-
Sanitary/Storm/Flood	Debt	1,795,000	2,080,000	2,080,000	975,000	490,000	7,420,000
Sanitary/Storm/Flood	Grant	11,375,000	14,000,000	14,420,000	5,775,000	3,080,000	48,650,000
Street & Bridges	Debt	4,339,500	1,727,500	690,000	1,040,000	500,000	8,297,000
Street & Bridges	Grant	8,285,500	1,422,500	600,000	160,000	-	10,468,000
General Building and Infrastructure	Debt	280,000	310,000	350,000	1,110,000	200,000	2,250,000
General Building and Infrastructure	Grant	-	-	-	-	-	-
<b>Total Debt</b>		<b>11,767,015</b>	<b>8,507,500</b>	<b>7,050,000</b>	<b>4,630,000</b>	<b>23,585,000</b>	<b>55,539,515</b>
<b>Total Grant</b>		<b>21,060,500</b>	<b>15,422,500</b>	<b>15,020,000</b>	<b>5,935,000</b>	<b>3,080,000</b>	<b>60,518,000</b>
<b>Total Capital Project Funding</b>		<b>32,827,515</b>	<b>23,930,000</b>	<b>22,070,000</b>	<b>10,565,000</b>	<b>26,665,000</b>	<b>\$ 116,057,515</b>

Note: FY 2021 debt includes \$340K of previously issued Sewer Fund debt and \$1.0 million of previously issued General Fund Debt

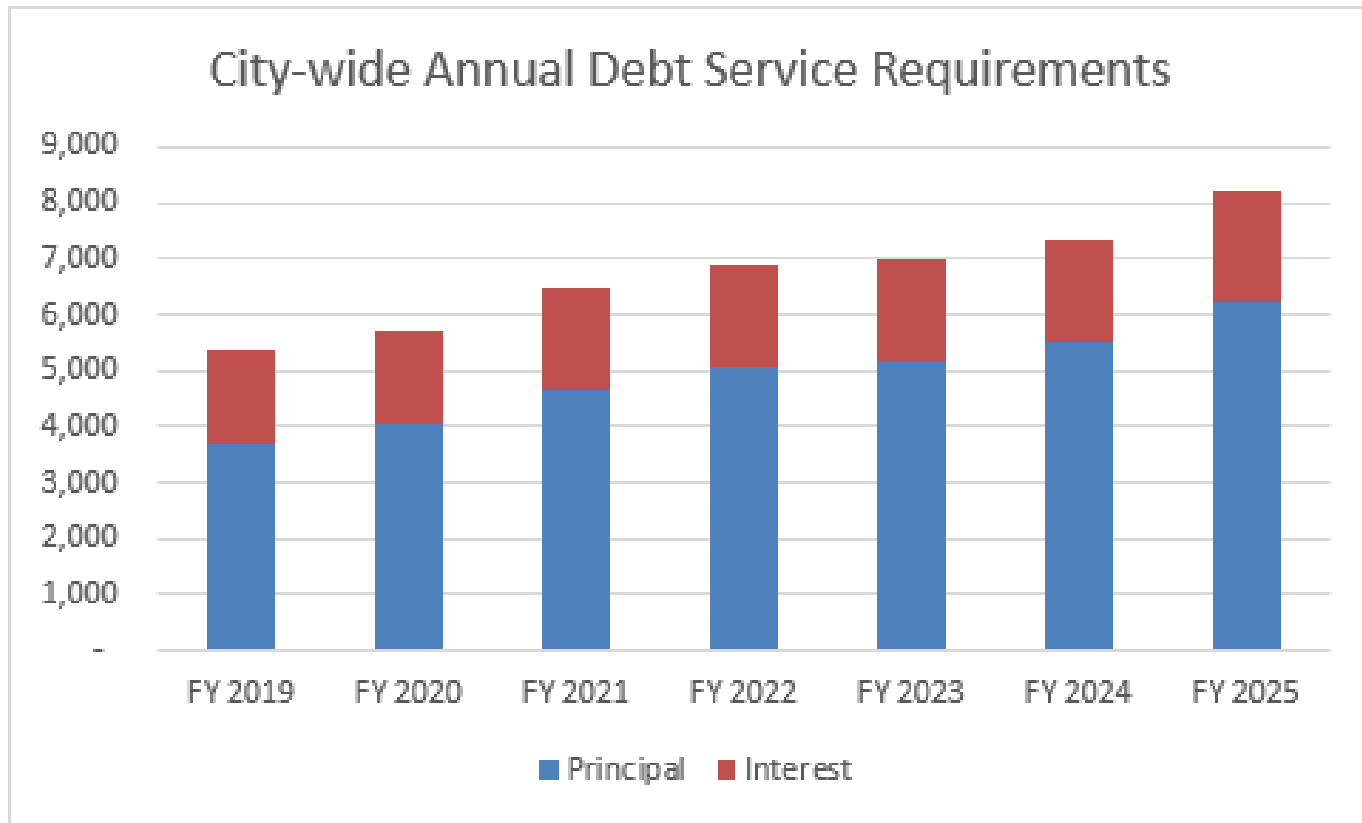
# City-Wide Debt Service Requirements

(000's)

Fiscal Year	Governmental Funds			Proprietary Funds			City-Wide		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	1,708	975	2,683	2,002	675	2,677	3,710	1,650	5,360
2020	1,860	1,029	2,889	8,171	675	8,846	10,031	1,704	11,735
2021	2,188	1,110	3,298	2,468	706	3,174	4,656	1,816	6,472
2022	2,480	1,139	3,619	2,570	719	3,289	5,050	1,858	6,908
2023	2,564	1,119	3,683	2,595	734	3,329	5,159	1,853	7,012
2024	2,779	1,110	3,889	2,750	712	3,462	5,529	1,822	7,351
2025	2,815	1,075	3,890	3,432	886	4,318	6,247	1,961	8,208
<b>Total</b>	<b>\$ 16,394</b>	<b>\$ 7,557</b>	<b>\$ 23,951</b>	<b>\$ 23,988</b>	<b>\$ 5,107</b>	<b>\$ 29,095</b>	<b>\$ 40,382</b>	<b>\$ 12,664</b>	<b>\$ 53,046</b>

- The schedule above includes new estimated debt service associated with capital expenditures listed in the asset management plan as well equipment acquisition funding.
- FY 2020 Proprietary Fund principal payment includes \$6.0M in debt forgiveness associated with the 2009 American Recovery and Reinvestment Act (ARRA).

# City-Wide Debt Service Requirements



- FY 2020 \$6.0 Million debt forgiveness not reflected in the table above.
- City-wide annual debt service requirement forecast for existing and expected new debt.

# General Fund

## Revenue and Expenditure Comparison

### City of Cumberland

#### General Fund

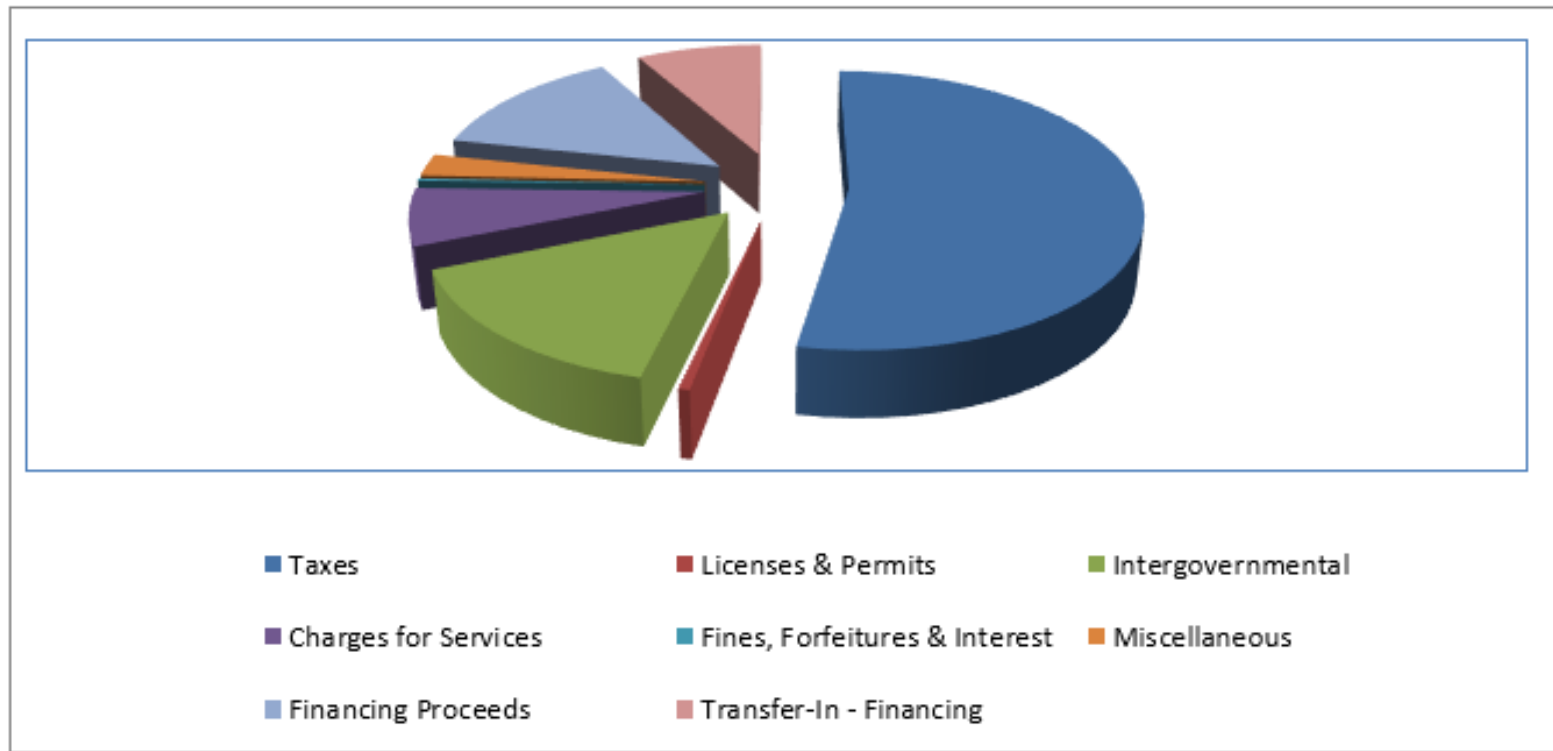
#### Schedule of Revenue and Expenditures Comparisons to Prior Years

	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted Budget	FY 2019 Revised Estimate	FY 2020 Adopted Budget
<b>Revenues:</b>						
Taxes	\$ 10,781,866	\$ 11,324,590	\$ 12,276,207	\$ 12,209,440	\$ 12,434,481	\$ 12,691,001
Licenses & Permits	213,540	203,847	120,150	141,500	120,000	127,600
Intergovernmental	3,361,129	3,036,192	3,112,725	3,096,050	3,319,306	3,643,261
Service Charges	1,688,562	1,630,969	1,572,403	1,456,700	1,567,817	1,579,425
Fines, Forfeitures & Interest	12,786	23,421	55,593	35,700	81,950	66,100
Misc	651,531	592,158	775,764	916,300	935,225	618,800
<b>Total Revenues</b>	<b>16,709,414</b>	<b>16,811,177</b>	<b>17,912,842</b>	<b>17,855,690</b>	<b>18,458,779</b>	<b>18,726,187</b>
<b>Expenditures:</b>						
Personnel	14,816,128	14,539,818	14,583,762	14,970,690	14,822,612	15,459,285
Operating	3,954,964	3,568,257	3,415,769	3,697,732	3,769,568	4,004,454
Admin	(1,891,936)	(1,515,085)	(1,571,816)	(1,686,571)	(1,388,250)	(1,760,810)
Capital	3,011,973	1,508,225	460,908	600,392	523,294	2,149,500
Debt Service	1,742,554	1,763,693	2,047,157	2,087,537	2,149,569	2,801,865
<b>Total Expenditures</b>	<b>21,633,683</b>	<b>19,864,908</b>	<b>18,935,780</b>	<b>19,669,780</b>	<b>19,876,793</b>	<b>22,654,294</b>
Revenue in Excess of (less than ) expenditures	(4,924,269)	(3,053,731)	(1,022,938)	(1,814,090)	(1,418,014)	(3,928,107)
<b>Other Financing Sources (Uses):</b>						
Debt Refinance Revenue	-	-	14,654,943	-	-	-
Debt Refinance Pay-off	-	-	(14,444,852)	-	-	-
Debt Refinance Closing Costs	-	-	(281,892)	-	-	-
Financing Proceeds	4,811,250	39,530	425,996	552,000	574,455	3,207,500
Payments in Lieu of Taxes	1,933,921	1,834,660	1,833,902	1,796,963	1,788,465	1,976,352
Transfers-In	1,759,929	1,166,312	3,172	-	748	-
Transfers Out	(1,491,472)	(2,213,570)	(419,676)	(2,648,760)	(2,131,202)	(1,065,431)
Special Item - Demolition Costs	(249,193)	-	-	-	-	-
<b>(Increase) decrease in restricted fund balance</b>	<b>(1,367,334)</b>	<b>2,559,997</b>	<b>143,892</b>	<b>2,125,651</b>	<b>1,528,605</b>	<b>(96,186)</b>
<b>Unassigned surplus (deficit)</b>	<b>\$ 472,832</b>	<b>\$ 333,198</b>	<b>\$ 892,547</b>	<b>\$ 11,764</b>	<b>\$ 343,057</b>	<b>\$ 94,128</b>



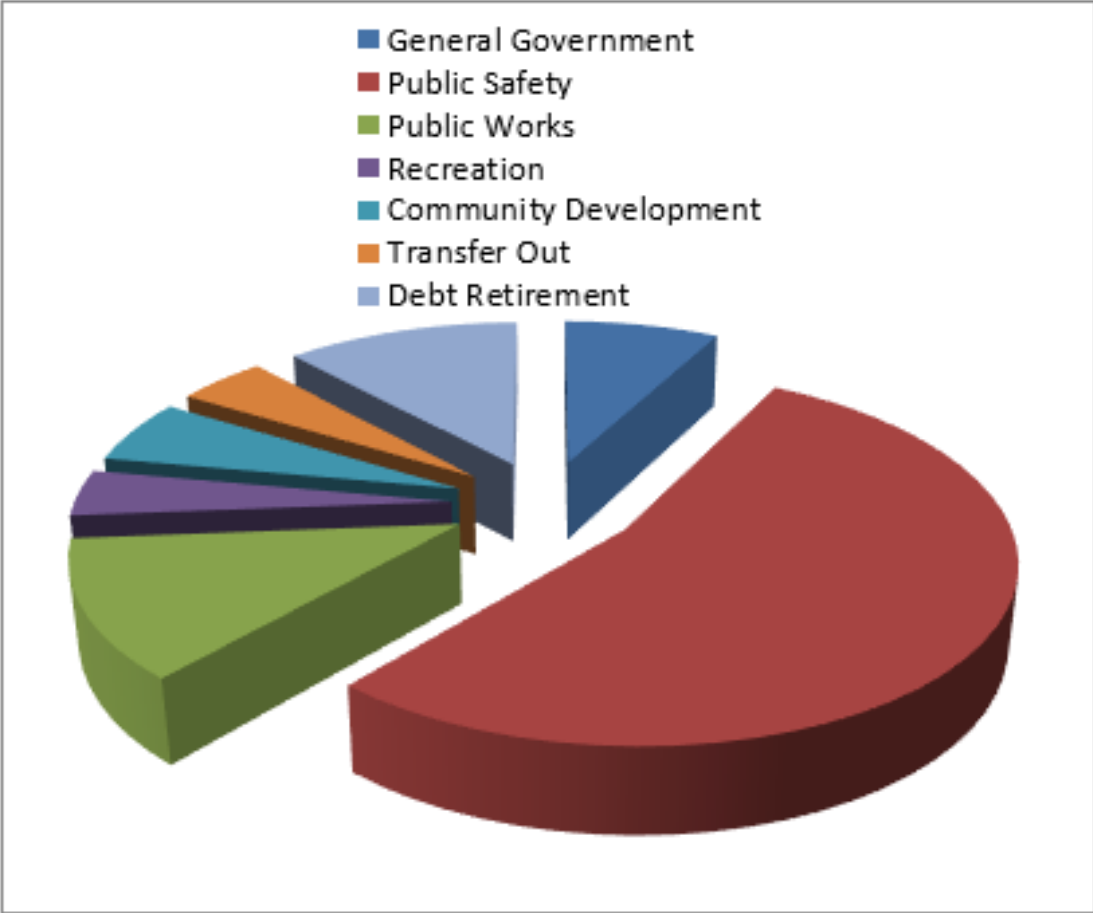
# General Fund Revenue FY 2020 Budget

Taxes	Licenses & Permits	Intergov	Charges for Services	Fines, Forfeitures & Interest	Misc	Financing / Transfers	Total
\$ 12,691,001	\$ 127,600	\$ 3,643,261	\$ 1,579,425	\$ 66,100	\$ 618,800	\$ 5,183,852	\$ 23,910,039
53.1%	0.5%	15.2%	6.6%	0.3%	2.6%	21.7%	100.0%



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

# General Fund Expenditure FY 2020 Budget



General Government	\$	1,850,672	7.8%
Public Safety		12,717,910	53.6%
Public Works		2,925,181	12.3%
Recreation		986,579	4.2%
Community Development		1,372,088	5.8%
Transfer Out		1,065,431	4.5%
Debt Retirement		2,801,865	11.8%
	\$	<u>23,719,726</u>	

# General Fund Expenditures FY 2020 Budget

## General Government

Mayors' Office	\$	13,997	
City Council		35,659	
City Clerk		100,615	
City Administrator		106,752	
Comptroller		366,915	
Personnel		80,833	
City Solicitor		105,517	
HRDC 400 N Mech St		3,000	
City Hall		95,076	
Management Info Systems		396,195	
Vehicle Maintenance		169,403	
Central Services		308,116	
Building Maintenance - HRDC		15,230	
Municipal Service Center		60,869	
Insurance		4,002	
Debt Alloc		(11,507)	
	\$	<b>1,850,672</b>	<b>7.8%</b>

## Public Safety

Police	\$	5,686,859	
C3I		44,784	
C3I Narcotics & Fed Forfeitures		33,804	
DDC Code Enforcement		57,430	
Fire		6,734,546	
Public Safety Building		160,487	
	\$	<b>12,717,910</b>	<b>53.6%</b>

## Public Works

Public Works	\$	86,266	
Engineering Services		163,898	
Street Maintenance		1,904,565	
Snow Removal		318,652	
Street Lighting		451,800	
	\$	<b>2,925,181</b>	<b>12.3%</b>

## Recreation

Director of Parks & Rec	\$	135,494	
Recreation Activities		146,269	
Swimming Pool		131,459	
Parks		573,357	
	\$	<b>986,579</b>	<b>4.2%</b>

## Community Development

Economic Development	\$	350,000	
Community Development		923,219	
Comm Devel Special Project		98,869	
	\$	<b>1,372,088</b>	<b>5.8%</b>
Debt Retirement			
	\$	<b>2,801,865</b>	<b>11.8%</b>
Transfers Out			
	\$	<b>1,065,431</b>	<b>4.5%</b>

**Total Expenses & Outflows \$ 23,719,726**

# Governmental Funds FY 2020 Budget

	General Fund	Housing Assistance	Non-Major Governmental Funds								Total
			DDC	TIF District	CDBG	Police Grants	Other Grants	Community Legacy	Capital Projects	Street Improve	
<b>Revenues</b>											
Taxes	\$ 12,691,001	\$ -	\$ 185,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,876,635
Licenses & Permits	127,600	-	-	-	-	-	-	-	-	-	127,600
Intergovernmental	3,643,261	2,192,573	-	-	906,075	437,206	247,290	328,500	1,383,750	421,829	9,560,484
Service Charges	1,579,425	-	-	-	-	-	-	-	-	-	1,579,425
Fines, Forfeitures & Interest	66,100	-	1,700	-	36,944	-	-	-	-	-	104,744
Misc	618,800	-	20,000	-	-	-	-	-	200,000	-	838,800
	18,726,187	2,192,573	207,334	-	943,019	437,206	247,290	328,500	1,583,750	421,829	25,087,688
<b>Expenditures</b>											
General Government	1,850,672	-	255,242	-	-	-	-	-	-	-	2,105,914
Public Safety	12,717,910	-	-	-	-	444,769	-	-	-	-	13,162,679
Public Works	2,925,181	-	-	-	-	-	-	-	-	-	2,925,181
Recreation	986,579	-	-	-	-	-	-	-	-	-	986,579
Community Development & Housing	1,372,088	2,192,573	-	-	116,075	-	247,290	328,500	24,750	-	4,281,276
Capital Outlay	-	-	-	-	735,000	-	-	-	1,827,000	1,044,696	3,606,696
Debt Service	2,801,865	-	-	32,780	91,944	-	-	-	-	-	2,926,589
	22,654,295	2,192,573	255,242	32,780	943,019	444,769	247,290	328,500	1,851,750	1,044,696	29,994,914
Revenue in Excess of (less than ) expenditures	(3,928,108)	-	(47,908)	(32,780)	-	(7,563)	-	-	(268,000)	(622,868)	(4,907,227)
<b>Other Financing Sources (Uses)</b>											
Financing Proceeds	3,207,500	-	-	-	-	-	-	-	-	-	3,207,500
Payment in Lieu of Taxes	1,976,352	-	-	-	-	-	-	-	-	-	1,976,352
Transfers-In	-	-	48,000	-	-	7,563	-	-	268,000	622,868	946,431
Transfers-out	(1,065,431)	-	-	-	-	-	-	-	-	-	(1,065,431)
<b>Utilization Of Restricted Fund Balance</b>	(96,186)	-	-	-	-	-	-	-	-	-	(96,186)
<b>Unrestricted surplus (deficit)</b>	\$ 94,128	\$ -	\$ 92	\$ (32,780)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,440

# Proprietary Funds FY 2020 Budget

	Water	Sewer	Non-Major		Total
			Trash	MPA	
<b><i>Operating Revenues:</i></b>					
Charges for Services:					
Domestic	\$ 2,508,000	\$ 6,000,000	\$ 1,801,600	\$ -	\$ 10,309,600
Industrial	2,320,000	835,000	4,200	-	3,159,200
Sanitary commissions	-	4,274,500	-	-	4,274,500
Water companies	2,293,000	-	-	-	2,293,000
Rents/Concessions	-	-	-	392,593	392,593
Connection Charges	150,000	3,000	-	-	153,000
Other	62,700	569,500	34,175	31,000	697,375
<b>Total Operating Revenues</b>	<b>7,333,700</b>	<b>11,682,000</b>	<b>1,839,975</b>	<b>423,593</b>	<b>21,279,268</b>
<b><i>Operating Expenses:</i></b>					
Personal services	3,061,332	3,160,614	-	212,387	6,434,333
Utilities	175,420	500,470	-	14,400	690,290
Supplies	274,000	487,500	-	-	761,500
Repairs and maintenance	819,950	410,695	-	14,700	1,245,345
Landfill and recycling	-	7,850	504,928	-	512,778
Depreciation	1,220,949	2,073,008	-	136,738	3,430,695
Contractual services	196,100	1,224,968	1,097,103	18,000	2,536,171
Other operating expenses	1,333,102	896,085	212,678	60,371	2,502,236
<b>Total Operating Expenses</b>	<b>7,080,853</b>	<b>8,761,190</b>	<b>1,814,709</b>	<b>456,596</b>	<b>18,113,348</b>
<b><i>Non-Operating Revenues (Expenses):</i></b>					
Interest income	100,000	136,000	-	-	236,000
Interest expense	(416,059)	(179,438)	-	(85,908)	(681,405)
Other nonoperating revenue	-	-	-	-	-
<b>Total Non-Operating Income (Loss)</b>	<b>(316,059)</b>	<b>(43,438)</b>	<b>-</b>	<b>(85,908)</b>	<b>(445,405)</b>
<b>Net Income Before</b>					
Contributions, Special Items, and Transfers	(63,212)	2,877,372	25,266	(118,911)	2,720,515
<b>Transfers-In and other sources</b>					
Grant Income	-	18,543,719	-	-	18,543,719
Transfers-out PILOT	(408,576)	(1,567,776)	-	-	(1,976,352)
Transfers-in (out)	-	-	-	119,000	119,000
Other Uses	-	-	-	-	-
<b>Total other Sources (Uses)</b>	<b>(408,576)</b>	<b>16,975,943</b>	<b>-</b>	<b>119,000</b>	<b>16,686,367</b>
<b>FY 2020 Projected Net Income</b>	<b>\$ (471,788)</b>	<b>\$ 19,853,315</b>	<b>\$ 25,266</b>	<b>\$ 89</b>	<b>\$ 19,406,882</b>

# FY 2020 Water – Sewer Appropriation

		Less	Add	
<b>Water</b>	<b>Operating</b>	<b>Depreciation</b>	<b>Transfers</b>	<b>Appropriation</b>
Administration	\$ 1,230,785	\$ -	\$ -	\$ 1,230,785
Distribution	3,088,096	480,810	265,693	2,872,979
Filtration	2,761,972	740,139	142,883	2,164,716
Interest Expense				416,059
Principal Payment				1,041,247
Capital Expenditure				1,111,700
	<u>\$ 7,080,853</u>	<u>\$ 1,220,949</u>	<u>\$ 408,576</u>	<u>\$ 8,837,486</u>

		Less	Add	
<b>Sewer</b>	<b>Operating</b>	<b>Depreciation</b>	<b>Transfers</b>	<b>Appropriation</b>
Wastewater Treatment	\$ 6,157,217	\$ 1,573,805	\$ 1,192,599	\$ 5,776,011
Sanitary and Storm Sewer	1,900,119	472,529	367,481	1,795,071
Flood Control	703,854	25,794	7,696	685,756
Interest Expense				179,438
Principal Payment				996,690
Capital Expenditure				15,775,321
	<u>\$ 8,761,190</u>	<u>\$ 2,072,128</u>	<u>\$ 1,567,776</u>	<u>\$ 25,208,287</u>

# Maryland Municipality Tax Comparisons

	Population (2)	Unassigned Fund Balance (UFB) (2)	General Fund Expenditures (2)	UFB %age of Exp (2)	Median Home Value (1)	Tax Rate (2)	Median Tax Bill
Salisbury	32,338	\$ 7,398,590	\$ 39,141,880	18.9%	\$ 153,700	\$ 0.9832	\$ 1,511.18
Westminster	19,161	\$ 11,710,870	\$ 21,729,688	53.9%	\$ 241,800	\$ 0.5600	\$ 1,354.08
Hagerstown	40,306	\$ 9,958,056	\$ 40,807,820	24.4%	\$ 148,300	\$ 0.9410	\$ 1,395.50
Frostburg	8,684	\$ 4,177,205	\$ 5,998,938	69.6%	\$ 152,800	\$ 0.6600	\$ 1,008.48
Cumberland	19,707	\$ 2,056,534	\$ 19,217,711	10.7%	\$ 89,600	\$ 1.0595	\$ 949.31

Source

(1) <https://www.census.gov/quickfacts/fact/table/>

(2) Municipality financial publications

# Supplemental Data (Fiscal Year 2014 – 2023)

- A. General Fund revenue and expenditure summary.
- B. General Fund government activity expenditure summary
- C. General Fund department summary
- D. Proprietary Funds Summary
- E. Water Fund
- F. Sewer Fund
- G. Trash Fund
- H. Municipal Parking Authority



**General Fund Summary**

<b>Revenue:</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Adopted 2019</b>	<b>Revised 2019</b>	<b>Adopted 2020</b>	<b>Forecast 2021</b>	<b>Forecast 2022</b>	<b>Forecast 2023</b>	<b>Forecast 2024</b>
Taxes	\$ 11,054,597	\$ 10,781,866	\$ 11,324,589	\$ 12,276,207	\$ 12,209,440	\$ 12,434,481	\$ 12,691,001	\$ 12,855,984	\$ 13,023,112	\$ 13,192,412	\$ 13,363,914
Licenses & Permits	248,313	213,540	203,847	120,150	141,500	120,000	127,600	129,259	130,940	132,642	134,367
Intergovernmental	3,525,586	3,361,129	3,036,191	3,112,725	3,096,050	3,319,306	3,643,261	3,641,521	3,624,600	3,678,969	3,734,154
Charges for Services	1,948,051	1,688,562	1,630,966	1,572,403	1,456,700	1,567,817	1,579,425	1,603,116	1,627,163	1,651,571	1,676,344
Fines & Forfeitures	1,155	1,840	1,265	955	600	700	1,100	1,112	1,124	1,137	1,149
Interest	8,047	10,947	22,157	54,638	35,100	81,250	65,000	60,000	60,000	60,000	60,000
Miscellaneous	499,740	651,531	592,165	775,764	916,300	935,225	618,800	602,707	611,748	620,924	630,238
<b>Total Revenue</b>	<b>17,285,489</b>	<b>16,709,415</b>	<b>16,811,180</b>	<b>17,912,842</b>	<b>17,855,690</b>	<b>18,458,779</b>	<b>18,726,187</b>	<b>18,893,699</b>	<b>19,078,687</b>	<b>19,337,655</b>	<b>19,600,166</b>
<b>Expenditures</b>											
Personnel	14,200,641	14,816,129	14,539,816	14,583,761	14,970,690	14,822,612	15,459,286	15,886,966	16,378,281	16,896,203	17,442,622
Operating	4,281,020	3,954,964	3,568,257	3,415,769	3,697,732	3,769,568	4,004,454	3,826,876	3,875,428	3,924,022	3,973,478
Admin	(1,599,532)	(1,891,936)	(1,515,085)	(1,571,816)	(1,686,571)	(1,388,250)	(1,760,810)	(1,787,222)	(1,814,030)	(1,841,241)	(1,868,860)
Capital	1,600,871	3,011,973	1,508,225	460,908	600,392	523,294	2,149,500	500,000	500,000	500,000	500,000
Debt Service	1,461,886	1,742,554	1,763,693	2,047,156	2,087,537	2,149,569	2,801,865	3,237,256	3,553,426	3,618,163	3,823,554
<b>Total Expenditures</b>	<b>19,944,886</b>	<b>21,633,684</b>	<b>19,864,906</b>	<b>18,935,778</b>	<b>19,669,780</b>	<b>19,876,793</b>	<b>22,654,295</b>	<b>21,663,876</b>	<b>22,493,105</b>	<b>23,097,147</b>	<b>23,870,794</b>
Revenue less than Expenditures	(2,659,397)	(4,924,269)	(3,053,726)	(1,022,936)	(1,814,090)	(1,418,014)	(3,928,108)	(2,770,177)	(3,414,418)	(3,759,492)	(4,270,628)
<b>Other Financing Sources:</b>											
Debt Refinance Revenue				14,654,943							
Debt Refunding				(14,444,852)							
Debt Refund Closing Costs				(281,891)							
Financing Proceeds	5,352,339	4,811,250	39,530	425,996	552,000	574,455	3,207,500	4,119,500	2,537,500	1,540,000	2,650,000
Payment in Lieu of Taxes	1,956,113	1,933,921	1,834,660	1,833,902	1,796,963	1,788,465	1,976,352	2,638,033	2,722,976	2,686,060	2,935,824
Transfers-in	2,673,017	1,759,929	1,166,312	3,172	-	748	-	-	-	-	-
Transfer-out	(1,644,164)	(1,491,472)	(2,213,570)	(419,676)	(2,648,760)	(2,131,202)	(1,065,431)	(4,651,000)	(3,342,102)	(1,529,102)	(2,207,102)
Special Item - Demolitions Costs	(661,279)	(249,193)									
<b>(Increase) decrease in restricted fund balance</b>	<b>(4,694,929)</b>	<b>(1,367,334)</b>	<b>2,559,993</b>	<b>143,892</b>	<b>2,125,651</b>	<b>1,528,605</b>	<b>(96,186)</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unassigned surplus (deficit)</b>	<b>\$ 321,700</b>	<b>\$ 472,832</b>	<b>\$ 333,199</b>	<b>\$ 892,549</b>	<b>\$ 11,764</b>	<b>\$ 343,057</b>	<b>\$ 94,127</b>	<b>\$ 336,356</b>	<b>\$ (1,496,044)</b>	<b>\$ (1,062,534)</b>	<b>\$ (891,906)</b>
<b>Ending Unassigned fund balance</b>	<b>\$ 357,956</b>	<b>\$ 830,788</b>	<b>\$ 1,163,987</b>	<b>\$ 2,056,536</b>	<b>\$ 2,068,300</b>	<b>\$ 2,399,593</b>	<b>\$ 2,493,721</b>	<b>\$ 2,830,077</b>	<b>\$ 1,334,033</b>	<b>\$ 271,499</b>	<b>\$ (620,407)</b>

Assumptions in the out years: Generally 1.3% annual increase in revenue, 10% annual health care cost increase, 5% annual worker's comp increase, 1.5% for all other personnel and operating expenses

General Fund Detail by Government Activity											
	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Adopted 2019	Revised 2019	Adopted 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024
<b>General Government</b>											
Personnel	1,961,751	2,158,961	2,423,357	2,163,071	2,413,257	2,421,146	2,396,453	2,449,541	2,524,788	2,604,152	2,687,933
Operating	641,948	650,370	632,693	585,836	663,200	804,911	889,557	755,532	768,066	780,477	793,615
Admin	(1,145,173)	(1,383,693)	(1,335,860)	(1,309,255)	(1,496,686)	(1,203,094)	(1,550,338)	(1,573,593)	(1,597,197)	(1,621,155)	(1,645,472)
Capital	512,272	311,913	24,407	26,347	188,000	71,275	115,000	37,000	37,000	37,000	37,000
Special Fund	-	-	-	-	-	-	-	-	-	-	-
	1,970,798	1,737,551	1,744,597	1,465,999	1,767,771	2,094,238	1,850,672	1,668,480	1,732,657	1,800,474	1,873,076
<b>Public Safety</b>											
Personnel	9,317,256	9,541,641	9,283,611	9,519,582	9,605,202	9,578,518	9,916,757	10,200,393	10,517,028	10,850,705	11,202,625
Operating	1,349,982	1,181,174	1,160,519	1,145,259	1,194,897	1,166,139	1,266,153	1,266,218	1,285,211	1,304,489	1,324,056
Admin	-	-	-	-	-	-	-	-	-	-	-
Capital	614,857	209,932	-	321,811	134,300	181,551	1,535,000	215,000	215,000	215,000	215,000
	11,282,095	10,932,747	10,444,130	10,986,652	10,934,399	10,926,208	12,717,910	11,681,611	12,017,239	12,370,194	12,741,681
<b>Public Works</b>											
Personnel	1,823,934	1,888,425	1,577,626	1,681,508	1,527,212	1,512,459	1,668,759	1,718,368	1,772,818	1,830,315	1,891,080
Operating	1,264,835	1,211,799	987,618	960,257	1,120,348	1,036,891	1,108,394	1,088,480	1,104,807	1,121,379	1,138,200
Admin	(454,359)	(508,243)	(179,225)	(262,561)	(189,885)	(185,156)	(210,472)	(213,629)	(216,834)	(220,086)	(223,387)
Capital	122,812	138,587	139,900	67,324	173,092	248,780	358,500	248,000	248,000	248,000	248,000
	2,757,222	2,730,568	2,525,919	2,446,528	2,630,767	2,612,974	2,925,181	2,841,219	2,908,791	2,979,608	3,053,893
<b>Recreation</b>											
Personnel	515,098	550,215	553,152	565,800	625,141	615,988	547,759	561,153	575,798	591,140	607,225
Operating	258,367	292,316	256,585	228,499	289,497	254,709	297,820	279,973	284,172	288,435	292,761
Capital	32,669	-	3,361	-	85,000	-	141,000	-	-	-	-
	806,134	842,531	813,098	794,299	999,638	870,697	986,579	841,126	859,970	879,575	899,986
<b>Community Development</b>											
Personnel	582,604	676,887	702,071	653,801	799,878	694,501	929,558	957,510	987,850	1,019,891	1,053,758
Operating	765,887	619,305	530,842	495,918	429,790	506,918	442,530	436,674	433,172	429,242	424,846
Capital	318,260	2,351,541	1,340,557	45,425	20,000	21,688	-	-	-	-	-
Financing	-	-	1,446	-	-	-	-	-	-	-	-
Special Fund	-	-	-	-	-	-	-	-	-	-	-
	1,666,751	3,647,733	2,574,916	1,195,144	1,249,668	1,223,107	1,372,088	1,394,184	1,421,022	1,449,133	1,478,604
<b>Debt Retirement</b>											
Financing	1,461,886	1,742,554	1,762,246	2,047,156	2,087,537	2,149,569	2,801,865	3,237,256	3,553,426	3,618,163	3,823,554
	1,461,886	1,742,554	1,762,246	2,047,156	2,087,537	2,149,569	2,801,865	3,237,256	3,553,426	3,618,163	3,823,554
<b>Total General Fund Expenditures</b>	<b>\$ 19,944,886</b>	<b>\$ 21,633,684</b>	<b>\$ 19,864,906</b>	<b>\$ 18,935,778</b>	<b>\$ 19,669,780</b>	<b>\$ 19,876,793</b>	<b>\$ 22,654,295</b>	<b>\$ 21,663,876</b>	<b>\$ 22,493,105</b>	<b>\$ 23,097,147</b>	<b>\$ 23,870,794</b>
<b>Other Financing Uses</b>											
Transfers-out	1,664,010	1,491,472	2,213,570	419,636	2,648,760	2,131,202	1,065,431	4,651,000	3,342,102	1,529,102	2,207,102
<b>Special Item</b>											
Hospital Demolition	661,279	249,193	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 22,270,175</b>	<b>\$ 23,374,349</b>	<b>\$ 22,078,476</b>	<b>\$ 19,355,414</b>	<b>\$ 22,318,540</b>	<b>\$ 22,007,995</b>	<b>\$ 23,719,726</b>	<b>\$ 26,314,876</b>	<b>\$ 25,835,207</b>	<b>\$ 24,626,249</b>	<b>\$ 26,077,896</b>

	City of Cumberland										
	General Fund										
	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Adopted	2019 Revised	2020 Adopted	2021 Forecast	2022 Forecast	2023 Forecast	2024 Forecast
<b>General Government</b>											
Mayors' Office	14,773	19,473	14,714	9,040	14,816	13,263	13,997	14,216	14,440	14,667	14,898
City Council	48,359	41,120	36,764	27,465	37,485	34,132	35,659	36,219	36,789	37,369	37,959
City Clerk	81,746	78,133	89,910	86,704	99,310	100,875	100,615	103,792	107,583	111,605	115,873
City Administrator	95,006	99,009	103,924	99,225	104,274	105,328	106,752	110,398	114,476	118,803	123,399
Comptroller	292,254	333,076	366,840	343,043	362,934	546,136	366,915	381,485	397,424	414,406	432,508
Personnel	78,418	79,788	84,979	76,572	87,884	77,653	80,833	83,657	87,087	90,740	94,630
City Solicitor	113,696	138,751	73,253	76,938	94,307	124,317	105,517	91,175	92,543	93,931	95,340
Planning	46,767	82,766	71,524	-	-	-	-	-	-	-	-
HRDC 400 N Mechanic St	-	-	-	1,468	4,500	2,000	3,000	1,015	1,030	1,046	1,061
City Hall	211,036	130,837	134,998	81,332	95,865	88,986	95,076	96,502	97,950	99,419	100,910
Management Info Systems	547,494	366,060	312,167	282,419	372,168	356,291	396,195	242,020	251,094	260,760	271,061
Vehicle Maintenance	76,396	72,037	125,223	65,465	82,000	187,919	169,403	176,703	185,577	195,070	205,228
Central Services	196,233	206,950	323,130	245,521	325,710	332,559	308,116	259,530	272,480	286,328	301,145
Building Maintenance - HRDC	6,358	11,698	6,695	9,150	15,423	11,523	15,230	15,458	15,690	15,926	16,165
Municipal Service Center	84,420	119,062	68,631	61,728	68,802	64,352	60,869	61,782	62,709	63,649	64,604
Insurance	74,294	65,348	35,166	10,366	16,772	58,858	4,002	4,188	4,387	4,599	4,827
Other Funds	-	-	-	-	-	-	-	-	-	-	-
Debt admin	3,546	(106,557)	(103,322)	(10,436)	(14,479)	(9,953)	(11,507)	(9,660)	(8,604)	(7,843)	(6,530)
	<b>1,970,797</b>	<b>1,737,551</b>	<b>1,744,596</b>	<b>1,466,000</b>	<b>1,767,771</b>	<b>2,094,238</b>	<b>1,850,672</b>	<b>1,668,481</b>	<b>1,732,656</b>	<b>1,800,474</b>	<b>1,873,078</b>
<b>Public Safety</b>											
Police	5,263,728	5,111,869	5,105,277	5,331,087	5,445,647	5,246,146	5,461,174	5,605,365	5,760,964	5,924,482	6,096,470
C31	21,708	20,112	40,211	39,753	41,738	41,894	44,784	43,688	44,378	45,081	45,796
Federal Forfeiture Fund	41,802	129,914	47,032	48,163	19,448	37,833	21,000	16,240	16,484	16,731	16,982
C31 Narcotics	11,178	13,091	11,682	11,682	12,550	12,558	12,804	13,027	13,255	13,488	13,726
DDC Code Enforcement	35,443	37,263	38,621	35,304	37,860	37,568	57,430	58,397	59,384	60,391	61,419
More Cops	184,220	87	-	51,203	-	120,213	225,685	218,776	225,048	231,654	238,617
Fire	5,537,679	5,357,084	5,086,935	5,362,343	5,243,704	5,284,206	6,734,546	5,573,244	5,742,559	5,920,873	6,108,814
Fire Safer Grant	-	-	-	-	-	-	-	-	-	-	-
Public Safety Building	186,337	263,328	114,371	107,118	133,452	145,790	160,487	152,873	155,166	157,494	159,856
	<b>11,282,096</b>	<b>10,932,747</b>	<b>10,444,130</b>	<b>10,986,653</b>	<b>10,934,399</b>	<b>10,926,208</b>	<b>12,717,910</b>	<b>11,681,611</b>	<b>12,017,239</b>	<b>12,370,194</b>	<b>12,741,681</b>
<b>Public Works</b>											
Public Works	113,659	89,816	88,439	104,858	57,417	50,297	86,266	58,118	60,485	63,001	65,678
Engineering Services	234,727	216,249	138,209	188,985	174,181	180,239	163,898	131,056	135,341	139,871	144,663
Street Maintenance	1,566,736	1,671,442	1,678,815	1,488,261	1,666,964	1,645,789	1,904,565	1,871,184	1,921,029	1,973,553	2,028,949
Snow Removal	348,585	335,254	193,703	281,498	304,005	316,449	318,652	322,658	327,236	331,887	336,612
Street Lighting	493,516	417,806	426,753	382,926	428,200	420,200	451,800	458,202	464,700	471,296	477,990
Grounds Maintenance	-	-	-	-	-	-	-	-	-	-	-
	<b>2,757,223</b>	<b>2,730,568</b>	<b>2,525,919</b>	<b>2,446,528</b>	<b>2,630,767</b>	<b>2,612,974</b>	<b>2,925,181</b>	<b>2,841,219</b>	<b>2,908,792</b>	<b>2,979,609</b>	<b>3,053,892</b>
<b>Recreation</b>											
Director of Parks & Rec	111,730	107,097	108,638	106,691	112,962	109,702	135,494	116,281	119,414	122,703	126,158
Recreation Activities	118,297	121,163	113,717	108,186	142,854	124,975	146,269	148,479	150,852	153,267	155,725
Swimming Pool	102,630	120,603	106,487	104,631	130,908	120,129	131,459	132,247	134,336	136,461	138,623
Parks	473,477	493,668	484,256	474,792	612,914	515,891	573,357	444,117	455,369	467,144	479,479
Other Funds	-	-	-	-	-	-	-	-	-	-	-
	<b>806,133</b>	<b>842,531</b>	<b>813,098</b>	<b>794,298</b>	<b>999,638</b>	<b>870,697</b>	<b>986,579</b>	<b>841,125</b>	<b>859,970</b>	<b>879,574</b>	<b>899,986</b>
<b>Community Development</b>											
Economic Development	610,599	2,735,368	1,688,949	302,479	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Community Development	811,094	810,373	764,987	764,171	791,049	767,382	923,219	943,819	969,138	995,706	1,023,611
From Other Funds	-	-	-	-	-	-	-	-	-	-	-
Comm Devel Special Projects	245,058	101,993	120,980	128,535	108,619	105,725	98,869	100,365	101,884	103,426	104,993
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	<b>1,666,751</b>	<b>3,647,733</b>	<b>2,574,916</b>	<b>1,195,185</b>	<b>1,249,668</b>	<b>1,223,107</b>	<b>1,372,088</b>	<b>1,394,184</b>	<b>1,421,022</b>	<b>1,449,133</b>	<b>1,478,604</b>
<b>Debt Retirement</b>	<b>1,461,886</b>	<b>1,742,554</b>	<b>1,762,246</b>	<b>16,773,900</b>	<b>2,087,537</b>	<b>2,149,569</b>	<b>2,801,865</b>	<b>3,237,256</b>	<b>3,553,426</b>	<b>3,618,163</b>	<b>3,823,554</b>
<b>Total Expenditures</b>	<b>19,944,886</b>	<b>21,633,684</b>	<b>19,864,905</b>	<b>33,662,564</b>	<b>19,669,780</b>	<b>19,876,793</b>	<b>22,654,295</b>	<b>21,663,876</b>	<b>22,493,104</b>	<b>23,097,147</b>	<b>23,870,795</b>
<b>Other Financing Sources/Uses</b>											
Transfer-In - Financing	4,629,130	3,693,850	3,000,972	1,837,074	1,796,963	1,789,213	1,976,352	2,638,033	2,722,976	2,686,060	2,935,824
Transfers - Out	(1,644,164)	(1,491,472)	(2,213,570)	(419,636)	(2,648,760)	(2,131,202)	(1,065,431)	(4,651,000)	(3,342,102)	(1,529,102)	(2,207,102)
Financing Proceeds	5,352,339	4,811,250	39,530	15,080,939	552,000	574,455	3,207,500	4,119,500	2,537,500	1,540,000	2,650,000
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
	<b>8,337,306</b>	<b>7,013,628</b>	<b>826,933</b>	<b>16,498,377</b>	<b>(299,797)</b>	<b>232,466</b>	<b>4,118,422</b>	<b>2,106,533</b>	<b>1,918,374</b>	<b>2,696,958</b>	<b>3,378,722</b>
<b>Special Item</b>											
Hospital Demolition	(661,279)	(249,193)	-	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>5,016,630</b>	<b>1,840,166</b>	<b>(2,226,794)</b>	<b>748,654</b>	<b>(2,113,887)</b>	<b>(1,185,547)</b>	<b>190,314</b>	<b>(663,644)</b>	<b>(1,496,043)</b>	<b>(1,062,533)</b>	<b>(891,907)</b>

**Proprietary Funds Financial Summary (000's)**

	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Adopted 2019</b>	<b>Revised 2019</b>	<b>Adopted 2020</b>	<b>Forecast 2021</b>	<b>Forecast 2022</b>	<b>Forecast 2023</b>	<b>Forecast 2024</b>
<b>Operating Revenues:</b>											
Charges for Services:											
Domestic	\$ 9,218	\$ 9,456	\$ 9,352	\$ 9,253	\$ 9,333	\$ 9,264	\$ 10,310	\$ 10,435	\$ 10,435	\$ 10,435	\$ 10,435
Industrial	3,136	3,182	3,055	3,031	2,997	2,997	3,159	3,275	3,275	3,275	3,275
Sanitary commissions	3,075	3,581	3,975	4,260	3,770	3,770	4,275	4,275	4,275	4,275	4,275
Water companies	2,398	2,235	2,214	2,245	2,259	2,259	2,293	2,408	2,408	2,408	2,408
Rents/Concessions	402	467	403	394	387	387	393	415	415	415	415
Connection Charges	115	161	207	105	53	53	153	153	153	153	153
Other	712	639	647	591	798	799	697	676	676	676	676
<b>Total Operating Revenues</b>	<b>19,056</b>	<b>19,721</b>	<b>19,853</b>	<b>19,879</b>	<b>19,597</b>	<b>19,529</b>	<b>21,280</b>	<b>21,637</b>	<b>21,637</b>	<b>21,637</b>	<b>21,637</b>
<b>Operating Expenses:</b>											
Personal services	5,139	5,689	6,018	5,752	6,231	6,231	6,434	6,624	6,837	7,062	7,300
Utilities	749	711	684	703	739	739	690	701	711	722	733
Supplies	807	786	740	767	777	777	762	772	783	795	807
Repairs and maintenance	744	939	968	1,265	1,176	1,176	1,245	1,264	1,283	1,302	1,321
Landfill and recycling	477	437	447	483	467	490	513	523	533	546	560
Depreciation	2,988	3,025	3,027	3,021	3,149	3,149	3,431	3,883	4,019	4,140	4,739
Contractual services	1,911	1,807	1,761	2,033	1,928	1,930	2,536	2,558	2,581	2,620	2,659
Other operating expenses	2,258	2,551	2,126	2,282	2,360	2,349	2,502	2,546	2,571	2,610	2,652
<b>Total Operating Expenses</b>	<b>15,073</b>	<b>15,945</b>	<b>15,771</b>	<b>16,306</b>	<b>16,827</b>	<b>16,841</b>	<b>18,113</b>	<b>18,871</b>	<b>19,318</b>	<b>19,797</b>	<b>20,771</b>
<b>Non-Operating Revenues (Expenses):</b>											
Interest income	7	15	30	118	72	72	236	236	236	236	236
Interest expense	(618)	(691)	(678)	(650)	(757)	(757)	(681)	(711)	(725)	(740)	(717)
Other nonoperating revenue	(23)	(392)	(55)	(39)	(60)	(60)	-	-	-	-	-
<b>Total Non-Operating Income (Loss)</b>	<b>(634)</b>	<b>(1,068)</b>	<b>(703)</b>	<b>(571)</b>	<b>(745)</b>	<b>(745)</b>	<b>(445)</b>	<b>(475)</b>	<b>(489)</b>	<b>(504)</b>	<b>(481)</b>
<b>Net Income Before Contributions, Special Items, and Transfers</b>	<b>3,349</b>	<b>2,708</b>	<b>3,379</b>	<b>3,002</b>	<b>2,025</b>	<b>1,943</b>	<b>2,722</b>	<b>2,291</b>	<b>1,830</b>	<b>1,336</b>	<b>385</b>
Transfers-In and other sources	55	169	-	-	44	44	119	118	118	118	118
Grant Income	5,449	267	476	5,576	19,039	19,039	18,544	12,875	14,000	14,420	5,775
Transfers-out PILOT	(1,956)	(1,934)	(1,835)	(1,834)	(1,797)	(1,797)	(1,976)	(2,638)	(2,723)	(2,686)	(2,936)
Transfers-out	(131)	(1,918)	(1,166)	-	-	-	-	-	-	-	-
Other Uses	(2,626)	(152)	-	-	-	-	-	-	-	-	-
<b>Total other Sources (Uses)</b>	<b>791</b>	<b>(3,568)</b>	<b>(2,525)</b>	<b>3,742</b>	<b>17,286</b>	<b>17,286</b>	<b>16,687</b>	<b>10,355</b>	<b>11,395</b>	<b>11,852</b>	<b>2,957</b>
<b>Net Income</b>	<b>\$ 4,140</b>	<b>\$ (860)</b>	<b>\$ 854</b>	<b>\$ 6,744</b>	<b>\$ 19,311</b>	<b>\$ 19,229</b>	<b>\$ 19,409</b>	<b>\$ 12,646</b>	<b>\$ 13,225</b>	<b>\$ 13,188</b>	<b>\$ 3,342</b>

City of Cumberland Water Fund

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Adopted 2019	Revised 2019	Adopted 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024
<b>Operating Revenues:</b>											
Charges for Services:											
Domestic	\$ 2,473,080	\$ 2,393,785	\$ 2,369,528	\$ 2,331,529	\$ 2,388,000	\$ 2,388,000	\$ 2,508,000	\$ 2,633,000	\$ 2,633,000	\$ 2,633,000	\$ 2,633,000
Industrial	2,344,144	2,325,593	2,187,250	2,173,000	2,235,000	2,209,000	2,320,000	2,436,000	2,436,000	2,436,000	2,436,000
Sanitary commissions	-	-	-	-	-	-	-	-	-	-	-
Water companies	2,397,868	2,234,762	2,214,425	2,244,588	2,259,000	2,184,000	2,293,000	2,408,000	2,408,000	2,408,000	2,408,000
Rents/Concessions	-	-	-	-	-	-	-	-	-	-	-
Connection Charges	113,360	154,530	203,366	104,600	50,000	109,000	150,000	150,000	150,000	150,000	150,000
Other	101,185	44,257	62,259	95,268	118,700	119,024	62,700	63,700	63,700	63,700	63,700
Total Operating Revenues	<u>7,429,638</u>	<u>7,152,927</u>	<u>7,036,828</u>	<u>6,948,986</u>	<u>7,050,700</u>	<u>7,009,024</u>	<u>7,333,700</u>	<u>7,690,700</u>	<u>7,690,700</u>	<u>7,690,700</u>	<u>7,690,700</u>
<b>Operating Expenses:</b>											
Personal services	2,283,262	2,736,019	2,641,626	2,792,700	2,873,484	2,816,752	3,061,332	3,122,333	3,222,222	3,327,731	3,439,270
Utilities	220,859	220,253	212,622	208,749	211,000	178,449	175,420	178,051	180,722	183,433	186,184
Supplies	306,196	289,684	224,393	266,786	294,000	283,500	274,000	278,110	282,282	286,516	290,814
Repairs and maintenance	452,597	568,796	601,291	905,882	784,050	728,640	819,950	831,996	844,475	857,143	870,000
Landfill and recycling	-	-	-	-	1,000	-	-	-	-	-	-
Depreciation	1,159,497	1,199,276	1,216,054	1,201,157	1,227,267	1,197,886	1,220,949	1,288,704	1,368,618	1,361,741	1,348,598
Contractual services	105,053	69,390	82,044	146,027	36,400	105,100	196,100	199,042	202,027	205,058	208,133
Other operating expense - Admin	853,801	919,576	943,579	1,047,707	971,143	1,007,580	1,071,736	1,087,812	1,104,129	1,120,691	1,137,502
Other operating expenses	258,066	257,085	217,082	261,931	251,383	249,155	261,366	271,655	277,729	283,209	290,040
Total Operating Expenses	<u>5,639,332</u>	<u>6,260,078</u>	<u>6,138,691</u>	<u>6,830,938</u>	<u>6,649,727</u>	<u>6,567,062</u>	<u>7,080,853</u>	<u>7,257,703</u>	<u>7,482,204</u>	<u>7,625,522</u>	<u>7,770,541</u>
<b>Non-Operating Revenues (Expenses):</b>											
Interest income	769	5,972	17,591	60,343	45,000	100,422	100,000	100,000	100,000	100,000	100,000
Interest expense	(395,188)	(402,266)	(403,625)	(384,073)	(407,494)	(416,186)	(416,059)	(427,136)	(413,486)	(397,950)	(386,418)
Other nonoperating revenue	(14,640)	(212,444)	(31,851)	(15,871)	(49,485)	(83,693)	-	-	-	-	-
Total Non-Operating Income (Loss)	<u>(409,060)</u>	<u>(608,737)</u>	<u>(417,885)</u>	<u>(339,601)</u>	<u>(411,979)</u>	<u>(399,457)</u>	<u>(316,059)</u>	<u>(327,136)</u>	<u>(313,486)</u>	<u>(297,950)</u>	<u>(286,418)</u>
Net Income Before											
Contributions, Special Items, and Transfers	1,381,246	284,111	480,252	(221,554)	(11,006)	42,505	(63,212)	105,861	(104,990)	(232,772)	(366,259)
Transfers-In and other sources	-	74,109	-	-	-	-	-	-	-	-	-
Other Sources	497,000	189,257	-	-	188,000	120,300	-	1,500,000	-	-	-
Transfers-out PILOT	(364,853)	(371,611)	(364,069)	(357,270)	(348,112)	(345,514)	(408,576)	(360,722)	(437,101)	(454,112)	(445,136)
Transfers-out	(119,314)	(1,189,257)	(131,217)	-	-	-	-	-	-	-	-
Other Uses	(39,320)	(58,555)	-	-	-	-	-	-	-	-	-
Net Income (loss)	<u>\$ 1,354,759</u>	<u>\$ (1,071,945)</u>	<u>\$ (15,034)</u>	<u>\$ (578,824)</u>	<u>\$ (171,118)</u>	<u>\$ (182,709)</u>	<u>\$ (471,788)</u>	<u>\$ 1,245,139</u>	<u>\$ (542,091)</u>	<u>\$ (686,884)</u>	<u>\$ (811,395)</u>

	City of Cumberland Sewer Fund										
	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Adopted 2019	Revised 2019	Adopted 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024
<b>Operating Revenues:</b>											
Charges for Services:											
Domestic	\$ 5,465,056	\$ 5,795,612	\$ 5,726,232	\$ 5,670,864	\$ 5,625,000	\$ 5,625,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000	\$ 6,000,000
Industrial	789,178	853,797	864,341	854,661	758,500	835,000	835,000	835,000	835,000	835,000	835,000
Sanitary commissions	3,075,430	3,581,065	3,974,761	4,260,022	3,769,700	5,060,500	4,274,500	4,274,500	4,274,500	4,274,500	4,274,500
Connection Charges	1,245	6,225	3,735	-	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Other	551,027	552,665	532,712	438,358	627,500	633,758	569,500	564,500	564,500	564,500	564,500
Total Operating Revenues	<u>9,881,936</u>	<u>10,789,364</u>	<u>11,101,781</u>	<u>11,223,905</u>	<u>10,783,700</u>	<u>12,157,258</u>	<u>11,682,000</u>	<u>11,677,000</u>	<u>11,677,000</u>	<u>11,677,000</u>	<u>11,677,000</u>
<b>Operating Expenses:</b>											
Personal services	2,614,596	2,685,611	3,117,673	2,769,684	3,149,592	2,858,503	3,160,614	3,283,940	3,390,875	3,503,902	3,623,464
Utilities	508,666	476,007	456,401	479,894	513,200	514,267	500,470	507,977	515,597	523,331	531,181
Supplies	501,165	496,135	515,600	500,388	483,000	482,418	487,500	493,798	501,204	508,723	516,353
Repairs and maintenance	246,226	359,363	350,432	340,943	377,261	428,361	410,695	416,855	423,108	429,455	435,897
Landfill and recycling	9,353	4,597	5,479	4,288	9,700	5,500	7,850	7,968	8,087	8,209	8,332
Depreciation	1,691,693	1,687,421	1,672,595	1,684,109	1,787,187	1,716,440	2,073,008	2,455,728	2,511,532	2,642,644	3,257,737
Contractual services	1,027,911	959,852	898,816	1,068,311	1,074,398	1,149,741	1,224,968	1,243,343	1,261,993	1,280,923	1,300,136
Other operating expense - Admin	549,256	811,331	319,702	325,340	496,362	407,952	434,264	440,778	447,390	454,100	460,912
Other operating expenses	367,168	400,731	413,404	449,081	424,558	452,458	461,821	468,390	460,406	466,948	473,820
Total Operating Expenses	<u>7,516,033</u>	<u>7,881,047</u>	<u>7,750,103</u>	<u>7,622,038</u>	<u>8,315,258</u>	<u>8,015,640</u>	<u>8,761,190</u>	<u>9,318,776</u>	<u>9,520,193</u>	<u>9,818,233</u>	<u>10,607,831</u>
<b>Non-Operating Revenues (Expenses):</b>											
Interest income	6,597	8,613	11,881	57,127	27,000	164,939	136,000	136,000	136,000	136,000	136,000
Interest expense	(131,397)	(180,673)	(175,804)	(173,153)	(261,993)	(182,719)	(179,438)	(203,450)	(237,278)	(274,324)	(270,418)
Other nonoperating revenue	(7,910)	(179,183)	(23,083)	(22,513)	(10,300)	(12,937)	-	-	-	-	-
Total Non-Operating Income (Loss)	<u>(132,710)</u>	<u>(351,243)</u>	<u>(187,006)</u>	<u>(138,539)</u>	<u>(245,293)</u>	<u>(30,717)</u>	<u>(43,438)</u>	<u>(67,450)</u>	<u>(101,278)</u>	<u>(138,324)</u>	<u>(134,418)</u>
Net Income Before											
Contributions, Special Items, and Transfers	2,233,193	2,557,074	3,164,672	3,463,328	2,223,149	4,110,901	2,877,372	2,290,774	2,055,529	1,720,443	934,751
Transfers-In and other sources	54,964	59,877	-	-	-	-	-	-	-	-	-
Other Sources	45,796	78,178	476,088	5,576,404	18,851,156	13,777,344	18,543,719	11,375,000	14,000,000	14,420,000	5,775,000
Transfers-out PILOT	(1,591,260)	(1,562,311)	(1,470,591)	(1,476,632)	(1,448,851)	(1,445,204)	(1,567,776)	(2,277,311)	(2,285,875)	(2,231,948)	(2,490,688)
Transfers-out	-	(728,294)	(1,035,095)	-	-	-	-	-	-	-	-
Other Uses	-	(59,877)	-	-	-	-	-	-	-	-	-
Net Income (loss)	<u>\$ 742,693</u>	<u>\$ 344,647</u>	<u>\$ 1,135,074</u>	<u>\$ 7,563,100</u>	<u>\$ 19,625,454</u>	<u>\$ 16,443,041</u>	<u>\$ 19,853,315</u>	<u>\$ 11,388,463</u>	<u>\$ 13,769,654</u>	<u>\$ 13,908,495</u>	<u>\$ 4,219,063</u>

**Note: "Other Financial Sources" consist primarily of the grants received and/or expected for the Evitts Creek CSO, the Wastewater Treatment CSO and the Mill Race (78") Pipeline projects. It is all to cover capital expenditures.**

City of Cumberland Trash Fund

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Adopted 2019	Revised 2019	Adopted 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024
<b>Operating Revenues:</b>											
Charges for Services:											
Domestic	\$ 1,280,204	\$ 1,266,986	\$ 1,256,711	\$ 1,250,687	\$ 1,319,758	\$ 1,311,200	\$ 1,801,600	\$ 1,801,600	\$ 1,801,600	\$ 1,801,600	\$ 1,801,600
Industrial	3,086	3,086	3,086	3,026	3,239	3,067	4,200	4,200	4,200	4,200	4,200
Other	21,588	21,933	30,476	27,533	26,926	29,075	34,175	34,175	34,175	34,175	34,175
Total Operating Revenues	1,304,878	1,292,005	1,290,272	1,281,246	1,349,923	1,343,342	1,839,975	1,839,975	1,839,975	1,839,975	1,839,975
<b>Operating Expenses:</b>											
Landfill and recycling	467,937	432,537	441,203	479,054	456,485	482,779	504,928	515,125	524,628	537,906	551,546
Contractual services	759,009	760,320	762,438	801,657	799,697	802,100	1,097,103	1,097,328	1,098,556	1,115,035	1,131,760
Other operating expense - Admin	196,474	132,524	154,574	139,969	150,549	147,745	185,478	188,260	191,084	193,950	196,860
Other operating expenses	16,435	15,557	20,351	19,590	26,000	21,595	27,200	27,608	28,022	28,442	28,869
Total Operating Expenses	1,439,855	1,340,939	1,378,566	1,440,270	1,432,731	1,454,219	1,814,709	1,828,321	1,842,290	1,875,334	1,909,035
Net Income (loss)	\$ (134,977)	\$ (48,934)	\$ (88,293)	\$ (159,024)	\$ (82,808)	\$ (110,877)	\$ 25,266	\$ 11,654	\$ (2,315)	\$ (35,359)	\$ (69,060)

**City of Cumberland Municipal Parking Authority**

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Adopted 2019	Revised 2019	Adopted 2020	Forecast 2021	Forecast 2022	Forecast 2023	Forecast 2024
<b>Operating Revenues:</b>											
Charges for Services:											
Rents/Concessions	\$ 401,516	\$ 467,143	\$ 402,712	\$ 393,706	\$ 386,950	\$ 385,085	\$ 392,593	\$ 414,973	\$ 414,973	\$ 414,973	\$ 414,973
Other	38,553	19,736	21,985	30,186	25,000	33,905	31,000	14,000	14,000	14,000	14,000
Total Operating Revenues	440,069	486,879	424,697	423,892	411,950	418,990	423,593	428,973	428,973	428,973	428,973
<b>Operating Expenses:</b>											
Personal services	241,179	267,823	259,010	189,911	208,381	205,111	212,387	218,171	224,243	230,622	237,331
Utilities	19,628	14,664	15,215	14,385	15,200	13,392	14,400	14,616	14,835	15,058	15,284
Repairs and maintenance	45,553	10,778	15,921	17,911	14,800	13,500	14,700	14,921	15,144	15,371	15,602
Depreciation	136,759	138,319	137,916	135,619	134,738	134,738	136,738	138,737	138,501	135,609	132,595
Contractual services	18,890	17,560	17,363	17,365	18,000	17,364	18,000	18,270	18,544	18,822	19,105
Other operating expenses	-	-	40,867	27,032	31,134	31,877	32,692	33,182	33,680	34,185	34,698
Other operating expenses	17,124	14,566	16,092	11,556	8,779	19,464	27,679	28,077	28,485	28,894	29,310
Total Operating Expenses	479,133	463,710	502,383	413,780	431,032	435,446	456,596	465,973	473,433	478,562	483,924
<b>Non-Operating Revenues (Expenses):</b>											
Interest income	1	13	49	64	-	58	-	-	-	-	-
Interest expense	(91,896)	(108,176)	(98,109)	(92,786)	(87,779)	(93,474)	(85,908)	(80,582)	(74,248)	(67,683)	(60,322)
Other nonoperating revenue	(597)	-	-	(639)	-	-	-	-	-	-	-
Total Non-Operating Income (Loss)	(92,492)	(108,163)	(98,060)	(93,361)	(87,779)	(93,416)	(85,908)	(80,582)	(74,248)	(67,683)	(60,322)
<b>Net Income Before</b>											
Contributions, Special Items, and Transfers	(131,555)	(84,994)	(175,746)	(83,249)	(106,861)	(109,871)	(118,911)	(117,582)	(118,708)	(117,272)	(115,273)
Transfers-In and other sources	-	34,780	-	-	43,800	43,800	119,000	118,000	118,000	118,000	118,000
Other Sources	2,000	-	-	-	-	-	-	-	-	-	-
Transfers-out	(11,592)	-	-	-	-	-	-	-	-	-	-
Other Uses	-	(33,343)	-	-	-	-	-	-	-	-	-
	(9,592)	1,438	-	-	43,800	43,800	119,000	118,000	118,000	118,000	118,000
Net Income (loss)	\$ (141,147)	\$ (83,557)	\$ (175,746)	\$ (83,249)	\$ (63,061)	\$ (66,071)	\$ 89	\$ 418	\$ (708)	\$ 728	\$ 2,727

**Note: Highlighted "Transfers-in" consists of general fund assistance.**