

City of Cumberland

FY 2023 Adopted Budget Summary **July 1, 2022**

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Contents are for Fiscal Year 2023 Budget unless otherwise noted

FY 2023 Budget Highlights

- The assessable base is expected to increase 4.32%
- Maintain existing tax rate \$1.0595 vs constant yield rate of \$1.0354
- **General Fund Budget with \$2.3 million unassigned fund balance surplus**
- ARPA revenue loss funding provided a dramatic improvement to the General Fund financial situation and will through FY 24
- American Rescue Plan Act (ARPA) – Utilization of \$6.4 million for FY 23
- **No recommended utility or tax rate increases**
 - Cash deficits in the trash \$74K and water fund \$696K are adequately covered with cash balances of \$256K and \$4.9M respectively.
- MPA revenue includes ARPA revenue loss of \$83K and \$50K general fund transfer assistance. General Fund assistance balloons to over \$200K in FY 25.
- DDC revenue includes \$37K ARPA revenue loss, \$72K ARPA project funding, \$33K of Mainstreet MD and Tech Assist grants and \$9K General Fund assistance. FY 23 expenditures are \$369K.
- Personnel cost increases – 3% COLA for non-union employees. 3% + longevity in accordance with contract terms for ASFCME. Police and Fire Unions are each receiving 2% + longevity in accordance with contract terms.

FY 2023 Budget Highlights

- Health insurance claim performance has been very favorable the last two years – rates are increasing 5.2% for FY 23
- FY23 grant and other financial assistance – General - \$13.8M, Water \$0.8M, Sewer \$1.2M
- New equipment and capital projects debt \$4.2M – General Fund \$1.2M, Water Fund \$1.1M, Sewer \$1.9M
- Discretionary grant matches and special programs
- The City will be facing rising costs such as:
 - General inflation – latest figures indicate an inflation rate of 8.5%
 - Wage pressures – Maryland’s minimum wage will continue to climb from \$12.50 to \$15.00 by 1/1/25. The City’s FY 23 all-in labor cost budget is \$14.3M
 - Healthcare costs typically increase 8% per year. (City FY 23 expected healthcare cost is \$4.5M)
 - Electricity – our current contract through 10/31/22 is \$0.0481 per kWh – the latest 36-month commitment price is \$0.0821 kWh. (City FY 23 electricity budget is \$1.1M)
 - Fuel oil, natural gas and gasoline prices are at or near all time high.
 - MPA and DDC deficits will increase as ARPA revenue loss phases out.
- Revised FY 22 budget - expected substantial increase in unassigned fund balance of \$3.3M
- Available unassigned fund balance can be set aside for future known expenditures, projects or deficits.

American Rescue Plan Act (ARPA)

During FY23, the City of Cumberland will utilize \$6.4 million of ARPA funding:

- \$5.8M in the General and Capital Improvement Fund Budgets
 - \$2.8M in ARPA revenue loss
 - \$3.0M for the following programs:

● City Hall and PSB HVAC	\$1,240,000
● Pool Area and Splash Pad	71,250
● Amphitheatre	174,350
● CPD Prisoner Processing	176,200
● Comm Dev - Prop Improvement	182,480
● Comm Dev - Housing Assistance	125,000
● Union Rescue Mission Assistance	750,000
● YMCA Bus Replacement	216,000
● Janes Place - Abused Children	102,623
- \$83K in ARPA Revenue Loss in the MPA Fund Budget
- \$110K in the DDC Fund Budget
 - \$37K in ARPA Revenue Loss
 - \$72K for DDC Business Support
- \$350K for Water Fund Budget

● South End Water Main Replacement	150,000
● 4" to 6" Water Main Replacements	200,000

Constant Yield Notice

2022 Constant Yield Tax Rate Certification

Taxing authority: **Cumberland
in Allegany County**

1	1-Jul-2021	Gross assessable real property base	\$	902,315,072
2	1-Jul-2021	Homestead Tax Credit	-	<u>2,164,913</u>
3	1-Jul-2021	Net assessable real property base		900,150,159
4	1-Jul-2021	Actual local tax rate (per \$100)	x	<u>1.0595</u>
5	1-Jul-2021	Potential revenue	\$	9,537,091
6	1-Jul-2022	Estimated assessable base	\$	930,893,144
7	1-Jan-2022	Half year new construction	-	240,500
8	1-Jul-2022	Estimated full year new construction*	-	5,800,000
9	1-Jul-2022	Estimated abatements and deletions**	-	<u>3,787,857</u>
10	1-Jul-2022	Net assessable real property base	\$	921,064,787

11	1-Jul-2021	Potential revenue	\$	9,537,091
12	1-Jul-2022	Net assessable real property base	÷	921,064,787
13	1-Jul-2022	Constant yield tax rate	\$	1.0354

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)
6/30/2015	\$ 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
6/30/2021	\$ 902,322	\$ 891,548	\$ 1.0595	\$ 9,560.1	\$ 129.6
6/30/2022	\$ 882,928	\$ 904,979	\$ 1.0595	\$ 9,354.6	\$ (205.5)
6/30/2023	\$ 921,065	\$ 900,150	\$ 1.0595	\$ 9,758.7	\$ 404.1

Key Points

- Constant yield rate is \$1.0354.
- **Keeping the same rate as FY 2022 represents a budgeted revenue increase of \$221,000.**

Staffing Levels – Full Time & Elected

Function	Requested	Current	Adopted	Adopted			
	2023	2022	2022	2021	2020	2019	2018
Governmental Fund Departments							
General Government							
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	8	8	8	8	8	8	8
IT	3	3	3	4	4	4	4
Central Services	6	6	6	6	6	6	6
Public Safety							
Police Department							
Uniform Management	5	5	5	6	6	6	6
Uniform Officers	46	41	46	45	45	45	45
Civilian	4	4	4	4	4	3	3
Police Full-time Grant	2	2	3	2	3	3	3
Fire Department	53	51	52	52	51	49	49
Public Works:							
Administration	2	2	2	2	2	2	3
Engineering	8	7	7	7	7	7	8
Vehicle Maintenance	4	4	4	4	4	4	4
Street Department	16	15	16	16	16	15	15
Recreation							
Recreation	1	1	1	1	1	1	1
Parks	3	2	3	3	3	4	4
Community Development							
Community Development	8	8	8	9	9	10	10
Historic Preservation	1	1	1	-	-	-	-
Economic Development	3	3	3	3	3	3	3
Downtown Development	2	2	2	3	3	3	4
Total Governmental Funds	185	175	184	185	185	183	186
Proprietary Fund Departments:							
Water Distribution	21	21	21	21	21	21	21
Water Filtration	12	11	13	12	12	12	11
Wastewater Treatment	13	12	15	14	14	14	14
Flood/Sewer	14	14	14	14	14	14	14
Utility Services	4	4	4	4	4	4	5
Municipal Parking Authority	1	1	1	1	1	1	1
Total Proprietary Funds	65	63	68	66	66	66	66
Total Full-time and Elected	250	238	252	251	251	249	252

FY 2023 Staffing Level Highlights

- **Two positions added:**
 - Deputy Fire Chief
 - Project Engineer
- **Four positions deleted:**
 - Heroin Program Coordinator (Police Grant)
 - Public Works Utility Manager (Water/Wastewater Plants)
 - Admin Associate II (Wastewater Plant)
 - Utility Maintenance Superintendent (Wastewater Plant)
- **Three positions reconfigured:**
 - Engineering/Treatment Plants

Staffing Levels – Part Time & Seasonal

City of Cumberland
Part-Time and Seasonal Staff Budgets

Minimum Wage		FY 2023			FY 2022		
		\$ 12.50- \$13.25			\$ 11.75 - \$12.50		
Department	Description	Part-Time	Seasonal	Hours	Part-time	Seasonal	Hours
Governmental Funds							
City Clerk	Record Retention	1		780	1		780
City Clerk	Phones	1		1,300	1		1,560
Risk Manager	Risk assesement	-		-	1		416
Information Technology	IT Interns	1		1,040	1		1,040
Code Enforcement	DDC Mall Enforcement	2		2,860	3		4,290
Police	Admin	2		1,560	2		1,560
Police	Facilities	1		1,300	1		1,300
C3I	Admin	1		1,248	1		1,248
C3I Narcotics	Admin	1		520	1		520
Engineering	Former Director	1		670	1		670
Engineering	GIS Intern		1	400		1	400
Engineering	Intern		1	400		1	400
Recreation Activities	Day Camp		2	610		2	970
Recreation Activities	Counselors		11	2,724		11	3,464
Recreation Activities	Watchman		3	1,255		3	893
Recreation Activities	Custodial		1	765		1	765
Swimming Pool	Management		2	835		2	828
Swimming Pool	Life Guards		15	4,125		15	4,200
Swimming Pool	Cashier		3	520		3	520
Parks	Mowing - Maintenance		2	2,080		2	2,080
Community Development	Planning	1		40	1		260
Community Development	Admin	1		1,300	1		1,300
Community Development	Shade Tree		1	784		1	784
Historic Preservation	Record Retention	1		740	1		740
Proprietary Funds							
Treatment Plants	Mowing - Maintenance		1	800		2	1,300
Flood Control	Mowing - Maintenance		1	1,040		1	952
MPA	Meter Attendant	2		2,550	2		1,404
MPA	Manager	1		1,000	1		488
City-Wide Part-time and Seasonal Staff		17	44	33,246	19	45	34,652

FY 2023

Part Time & Seasonal Highlights

- Two positions deleted:
 - Risk Manager – Risk Assessment
 - Code Enforcement – DDC Mall Enforcement

Capital Expenditures Summary - Ongoing Projects

Combined	Expenditures				Funding Sources			
	Prior Years	FY 2023	FY 2024+	Total	Existing Debt	New debt	Grant	Cash
General	\$ 949,186	\$ 14,011,768	\$ 21,950,000	\$ 36,910,954	\$ 6,673,471	\$ 2,500,000	\$ 27,269,615	\$ 467,868
Water	1,947,299	3,530,000	49,150,000	54,627,299	3,474,276	47,076,571	4,076,452	-
Sewer	1,820,098	1,993,511	75,724,337	79,537,946	434,610	9,367,398	68,839,491	896,447
Combined	\$ 4,716,583	\$ 19,535,279	\$ 146,824,337	\$ 171,076,199	\$ 10,582,357	\$ 58,943,969	\$ 100,185,558	\$ 1,364,315

- Significant multi-year projects are in process or planned
- New debt will be required
- Significant financial assistance is expected (grants)
- Debt & grants will be drawn down as construction progresses on multi-year projects

FY 2023 Capital Equipment

			Existing Debt	Grant	New 22 - 7	New 22 - 10	Total	Total New Debt
033	IT	Begin replacing WiFi access points in City buildings	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -
033	IT	Cisco Phone System Upgrade	-	-	-	95,000	95,000	95,000
033	IT	Cisco Switches	-	-	-	22,000	22,000	22,000
033	IT	Replace Cameras in City Hall and Public Safety	-	-	-	68,000	68,000	68,000
033	IT	Windows Server and SQL Server Licenses	-	-	-	35,000	35,000	35,000
040	Police	Admin Vehicles (2)	16,930	-	33,070	-	50,000	33,070
040	Police	Patrol Vehicles (5)	-	-	250,000	-	250,000	250,000
043	Fire	New Ambulance	-	-	-	385,000	385,000	385,000
043	Fire	Engine Exhaust System at Central Station 1	19,700	-	-	25,300	45,000	25,300
043	Fire	Tile Floor in Fire Admin Offices	10,000	-	-	-	10,000	-
056	Street	1 Ton Utility Bed Crew Cab Pickup	-	-	60,000	-	60,000	60,000
056	Street	5 Ton Dump Truck w/Plow & Spreader	-	-	-	190,000	190,000	190,000
078	Parks	Polaris Ranger 500 UTV w/Plow System & Enclosed Cab	-	-	16,500	-	16,500	16,500
Total General Fund			56,630	-	359,570	820,300	1,236,500	1,179,870

FY 2023 Capital Equipment

			Existing Debt	Grant	New 22 - 7	New 22 - 10	Total	Total New Debt
Water Fund								
220	Wtr Dist	1 Ton Dump Truck	-	-	-	115,000	115,000	115,000
220	Wtr Dist	1/2 Ton Pickup Truck	-	-	80,000	-	80,000	80,000
220	Wtr Dist	New Tool Body Truck to Replace 306	-	-	-	110,000	110,000	110,000
230	Wtr Filt	Anthracite & Sand Filter Media	-	-	-	15,000	15,000	15,000
230	Wtr Filt	Upgrade Cathodic Protection	-	-	-	35,000	35,000	35,000
230	Wtr Filt	Scada	18,052	-	-	106,948	125,000	106,948
Total Water Fund			18,052	-	80,000	381,948	480,000	461,948
Sewer Fund								
310	Swr WWTP	Utility Vehicle Side by Side	1,238	-	13,762	-	15,000	13,762
310	Swr WWTP	SCADA	38,851	-	-	11,149	50,000	11,149
320	Swr Sani	1/2 Ton Pickup Truck	-	-	40,000	-	40,000	40,000
320	Swr Sani	1/2 Ton Pickup Truck	-	-	40,000	-	40,000	40,000
310	Swr Fld	3/4 Ton Pickup Truck with Plow	-	-	50,000	-	50,000	50,000
Total Sewer Fund			40,089	-	143,762	11,149	195,000	154,911
City-wide			\$ 114,771	\$ -	\$ 583,332	\$ 1,213,397	\$ 1,911,500	\$ 1,796,729

Governmental Fund Capital Project Expenditures

General Fund	Expenditures				Funding Sources				
	Prior Years	FY 2023	FY 2024 +	Total	Existing Debt	New debt	Grant	Cash	Source
Cap City Hall HVAC	\$ -	\$ 1,240,000	\$ -	\$ 1,240,000	\$ -	\$ -	\$ 1,240,000	\$ -	ARPA
Cap Public Safety Bldg Elevator Upgrade	-	260,000	-	260,000	260,000	-	-	-	CDA
Cap Cumberland Street Bridge	68,430	64,813	6,500,000	6,633,243	-	-	6,633,243	-	CSX
Cap Public Safety Bldg COVID 19 Improvements	-	110,200	-	110,200	-	-	110,200	-	ARPA
Cap Baltimore St Town Center Project	692,269	6,367,868	6,000,000	13,060,137	3,738,484	-	9,321,653	-	CDA/Fed/State
Cap Fayette St. Bridge	129,200	400,000	5,600,000	6,129,200	-	-	6,129,200	-	Fed/CSX
Cap Mason Rec Complex	-	62,669	-	62,669	5,700	-	56,969	-	CDA/CP&P
Cap Baltimore St Bridge Construction	44,812	3,000,000	500,000	3,544,812	744,812	-	2,800,000	-	CDA/Fed
Cap McMullen St Bridge Design	14,475	60,000	250,000	324,475	124,475	-	200,000	-	CDA/State
Cap Marion St Bridge	-	100,000	-	100,000	100,000	-	-	-	CDA
Cap Intersect Light Improvements	-	50,000	-	50,000	50,000	-	-	-	CDA
Cap Constitution Park General Infrastructure	-	150,000	600,000	750,000	750,000	-	-	-	CDA
Cap Amphitheatre and Pavilions 1&2 Upgrades	-	174,350	-	174,350	-	-	174,350	-	ARPA
Cap Splash Pad	-	604,000	-	604,000	-	-	604,000	-	ARPA/CP&P
St Imp Misc Paving Projects	-	1,367,868	2,500,000	3,867,868	900,000	2,500,000	-	467,868	CDA/Col.Gas/TBD
Total General Fund	\$ 949,186	\$ 14,011,768	\$ 21,950,000	\$ 36,910,954	\$ 6,673,471	\$ 2,500,000	\$ 27,269,615	\$ 467,868	

Future

Bridge Washington St Bridge	\$ 36,218	\$ -	\$ 5,000,000	\$ 5,036,218	\$ 36,218	\$ 1,000,000	\$ 4,000,000	\$ -	FHA/TBD
Bridge Valley St Bridge	-	-	240,000	240,000	-	80,000	160,000	-	FHA/TBD
Infra Decatur St Area Light Replacement	-	-	180,000	180,000	-	180,000	-	-	TBD
Infra MSC Fuel Station	-	-	300,000	300,000	-	300,000	-	-	TBD
Total Future	\$ 36,218	\$ -	\$ 5,720,000	\$ 5,756,218	\$ 36,218	\$ 1,560,000	\$ 4,160,000	\$ -	

Water Fund

Capital Project Expenditures

Water Fund		Expenditures				Funding Sources				
		Prior Years	FY 2023	FY 2024+	Total	Existing Debt	New debt	Grant	Cash	New
Dist	Cross Connection Upgrade	\$ -	\$ 270,000	\$ -	\$ 270,000	\$ 270,000	\$ -	\$ -	\$ -	CDA
Dist	Replace Hydrants & Valves	-	150,000	-	150,000	150,000	-	-	-	CDA
Dist	Cole St Valve Equip	-	50,000	-	50,000	50,000	-	-	-	GOB21
Dist	Avondale Ave Water Main Replacement	-	200,000	-	200,000	153,440	46,560	-	-	CDA/GOB21
Dist	South End Main Replacement	-	150,000	3,850,000	4,000,000	-	1,926,548	2,073,452	-	ARPA/TBD
Dist	4" to 6" Water Main Replacements	-	200,000	800,000	1,000,000	-	-	1,000,000	-	ARPA
Dist	North End Tank (Sandblast & Paint)	-	200,000	-	200,000	100,000	100,000	-	-	CDA
Dist	Fort Hill Reservoir Cover Replacement	-	500,000	-	500,000	500,000	-	-	-	CDA
Dist	Decatur St Waterline	1,947,299	1,300,000	-	3,247,299	2,244,299	-	1,003,000	-	CDA/DWSRF
Dist	Fort Hill Control Valve	-	10,000	-	10,000	6,537	3,463	-	-	CDA
Filt	New Filter Building (design)	-	500,000	44,500,000	45,000,000	-	45,000,000	-	-	TBD
Total Water Fund		\$ 1,947,299	\$ 3,530,000	\$ 49,150,000	\$ 54,627,299	\$ 3,474,276	\$ 47,076,571	\$ 4,076,452	\$ -	

Future										
Filt	Ammonia Gas Modifications	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	TBD
Filt	Settling Basin Upgrade	-	-	300,000	300,000	-	300,000	-	-	TBD
Filt	Koon Dam Release Valves & Controls	-	-	100,000	100,000	-	100,000	-	-	TBD
Filt	Work Station/SCADA HMI Replacement	-	-	40,000	40,000	-	40,000	-	-	TBD
Filt	DAF Recycle Pumps/Skimers/Saturators	-	-	250,000	250,000	-	250,000	-	-	TBD
Dist	Industrial Blvd 12" Water Main Replacement	-	-	3,500,000	3,500,000	-	1,500,000	2,000,000	-	ARPA/TBD
Dist	Water Storage Tank Maintenance	-	-	250,000	250,000	-	250,000	-	-	TBD
Dist	Water Storage Tanks Sandblasting & Paint	-	-	900,000	900,000	-	900,000	-	-	TBD
Dist	Generator Replacements	-	-	400,000	400,000	-	400,000	-	-	TBD
Dist	Willscreek Pump C Rebuild	-	-	10,000	10,000	-	10,000	-	-	TBD
Dist	Cole Street PRV Rebuild	-	-	30,000	30,000	-	30,000	-	-	TBD
Total Future		\$ -	\$ -	\$ 5,800,000	\$ 5,800,000	\$ -	\$ 3,800,000	\$ 2,000,000	\$ -	

Sewer Fund

Capital Project Expenditures

Sewer Fund	Expenditures				Funding Sources				
	Prior Years	FY 2023	FY 2024 +	Total	Existing Debt	New debt	Grant	Cash	Debt Source
WWTP Blower Building Switchgear Rep	\$ 119,100	\$ 310,000	\$ -	\$ 429,100	\$ 322,610	\$ -	\$ -	\$ 106,490	Various
WWTP Influent Screen Design/Const	-	300,000	-	300,000	50,000	250,000	-	-	TBD
WWTP Roofs	-	100,000	-	100,000	-	100,000	-	-	TBD
Flood Flood Control Concrete Repairs	-	250,000	-	250,000	62,000	-	188,000	-	GOB21
Sani Mill Race 78" Pipeline	1,616,644	33,511	65,300,000	66,950,155	-	7,578,812	58,581,386	789,957	WQSRF
Sani Evitts Creek CSO P-3	84,354	500,000	6,924,337	7,508,691	-	938,586	6,570,105	-	WQSRF
Sani Evitts Creek CSO P-4	-	500,000	3,500,000	4,000,000	-	500,000	3,500,000	-	WQSRF
Total Sewer Fund	\$ 1,820,098	\$ 1,993,511	\$ 75,724,337	\$ 79,537,946	\$ 434,610	\$ 9,367,398	\$ 68,839,491	\$ 896,447	

Future

Sani Dingle West Storm Imp	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	\$ -	TBD
Sani North End CSO	-	-	2,500,000	2,500,000	-	312,500	2,187,500	-	WQSRF
Total Future	\$ -	\$ -	\$ 7,500,000	\$ 7,500,000	\$ -	\$ 5,312,500	\$ 2,187,500	\$ -	

- Mill Race Pipeline and Evitts Phase 3 funding approved
- Evitts Creek Phase 4 requested

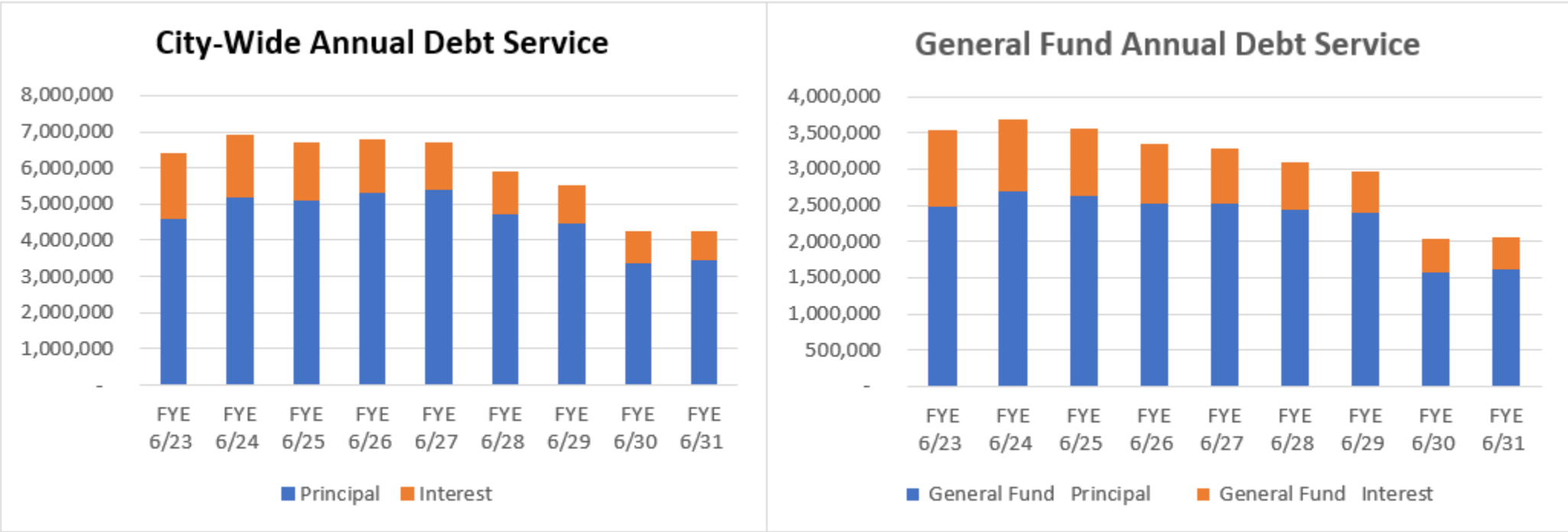
City-Wide Debt Service Requirements

(000's)

Year	Governmental Funds		Proprietary Funds		City-Wide		
	Principal	Interest	Principal	Interest	Principal	Interest	Total
2023	2,538	1,075	2,061	729	4,599	1,804	6,403
2024	2,753	1,010	2,419	738	5,172	1,748	6,920
2025	2,707	927	2,405	678	5,112	1,605	6,717
2026	2,588	837	2,725	630	5,313	1,467	6,780
2027 - 2031	10,806	2,875	10,627	2,276	21,433	5,151	26,584
2032 - 2036	6,564	1,383	6,596	1,147	13,160	2,530	15,690
2037 - 2041	2,209	487	4,199	635	6,408	1,122	7,530
2042 - 2046	364	71	3,259	317	3,623	388	4,011
2047 - 2051	407	28	2,700	115	3,107	143	3,250
2052 - 2056	-	-	750	10	750	10	760
Total	\$ 30,936	\$ 8,693	\$ 37,741	\$ 7,275	\$68,677	\$ 15,968	\$ 84,645

- Expected debt service on new 2023 debt is reflected in the table above.

Annual Debt Service Requirements



City-wide annual debt service requirements for existing and new FY 2023 debt is manageable.

General Fund

Revenue and Expenditure Comparison

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted	FY 2022 Revised	FY 2023 Proposed	No ARPA	
							FY 2022 Revised	FY 2023 Proposed
Revenues:								
Taxes	\$12,105,267	\$11,949,093	\$13,501,941	\$12,611,449	\$13,041,336	\$13,276,255	\$13,041,336	\$13,276,255
Licenses & Permits	82,829	123,465	221,369	102,700	114,900	113,700	114,900	113,700
Intergovernmental	3,343,016	3,546,013	3,746,786	3,333,718	3,463,256	3,694,332	3,463,256	3,694,332
Intergovernmental (ARPA Project)					660,814	3,037,904	-	-
Intergovernmental (ARPA Revenue Loss)	-	-	1,071,515	292,079	2,810,445	2,805,158	-	-
Service Charges	1,585,937	1,670,631	1,639,737	1,624,700	1,688,741	1,729,840	1,688,741	1,729,840
Fines, Forfeitures & Interest	104,820	99,038	35,055	40,400	40,045	31,720	40,045	31,720
Misc	970,502	751,408	1,491,123	1,254,100	1,217,607	1,057,349	1,217,607	1,057,349
Total Revenues	18,192,371	18,139,648	21,707,526	19,259,146	23,037,144	25,746,258	19,565,885	19,903,196
Expenditures:								
Personnel	14,662,505	15,045,062	15,494,203	15,954,374	16,244,620	16,403,512	15,615,226	16,403,512
Operating	3,537,596	3,754,265	3,914,496	4,070,672	3,788,914	5,913,280	3,757,494	4,537,176
Admin	(1,691,151)	(1,765,175)	(1,717,435)	(1,743,140)	(1,781,824)	(1,848,828)	(1,781,824)	(1,848,828)
Capital	459,658	431,187	1,094,246	2,161,769	2,479,644	1,302,500	2,479,644	1,236,500
Debt Service	2,125,434	2,733,539	2,687,095	3,179,707	3,326,211	3,534,384	3,326,211	3,534,384
Debt Service (closing costs)	24,134	84,242	181,422	-	102,265	-	102,265	-
Total Expenditures	19,118,176	20,283,120	21,654,027	23,623,382	24,159,830	25,304,848	23,499,016	23,862,744
Revenue in Excess of (less than) expenditures	(925,805)	(2,143,472)	53,499	(4,364,236)	(1,122,686)	441,410	(3,933,131)	(3,959,548)
Other Financing Sources (Uses):								
Original Debt Financing Proceeds	573,320	3,283,661	2,138,020	4,718,304	4,813,592	1,179,870	4,813,592	1,179,870
Payments in Lieu of Taxes	1,788,464	1,770,567	2,539,172	2,496,849	2,496,686	2,473,409	2,496,686	2,473,409
Transfers-In	747	15,156	32,282	50,000	-	-	-	-
Transfers Out	(1,953,717)	(1,276,552)	(568,871)	(4,498,922)	(875,705)	(5,458,491)	(943,523)	(3,982,577)
(Increase) decrease in nonspendable fund balance	155,404	(423,600)	(703,565)	-	(174,812)	(40,185)	(174,812)	(40,185)
(Increase) decrease in restricted fund balance	1,052,779	(1,688,800)	(772,011)	1,599,047	(1,827,011)	3,750,741	(1,827,011)	3,750,741
Unassigned surplus (deficit)	\$ 691,192	\$ (463,040)	\$ 3,009,035	\$ 1,042	\$ 3,310,064	\$ 2,346,754	\$ 431,801	\$ (578,290)
Fund Balance Detail								
Nonspendable	\$ 2,482,253	\$ 2,905,853	\$ 3,609,418	\$ 3,609,418	\$ 3,784,230	\$ 3,821,244	\$ 3,784,230	\$ 3,821,244
Restricted	1,970,400	3,659,200	4,431,211	2,832,164	6,258,222	2,507,481	6,258,222	2,507,481
Unassigned	2,747,729	2,284,687	5,293,724	5,294,766	8,603,788	10,950,542	5,725,525	5,147,235
Total Fund Balance	\$ 7,200,382	\$ 8,849,740	\$13,334,353	\$11,736,348	\$18,646,240	\$17,279,267	\$15,767,977	\$11,475,960

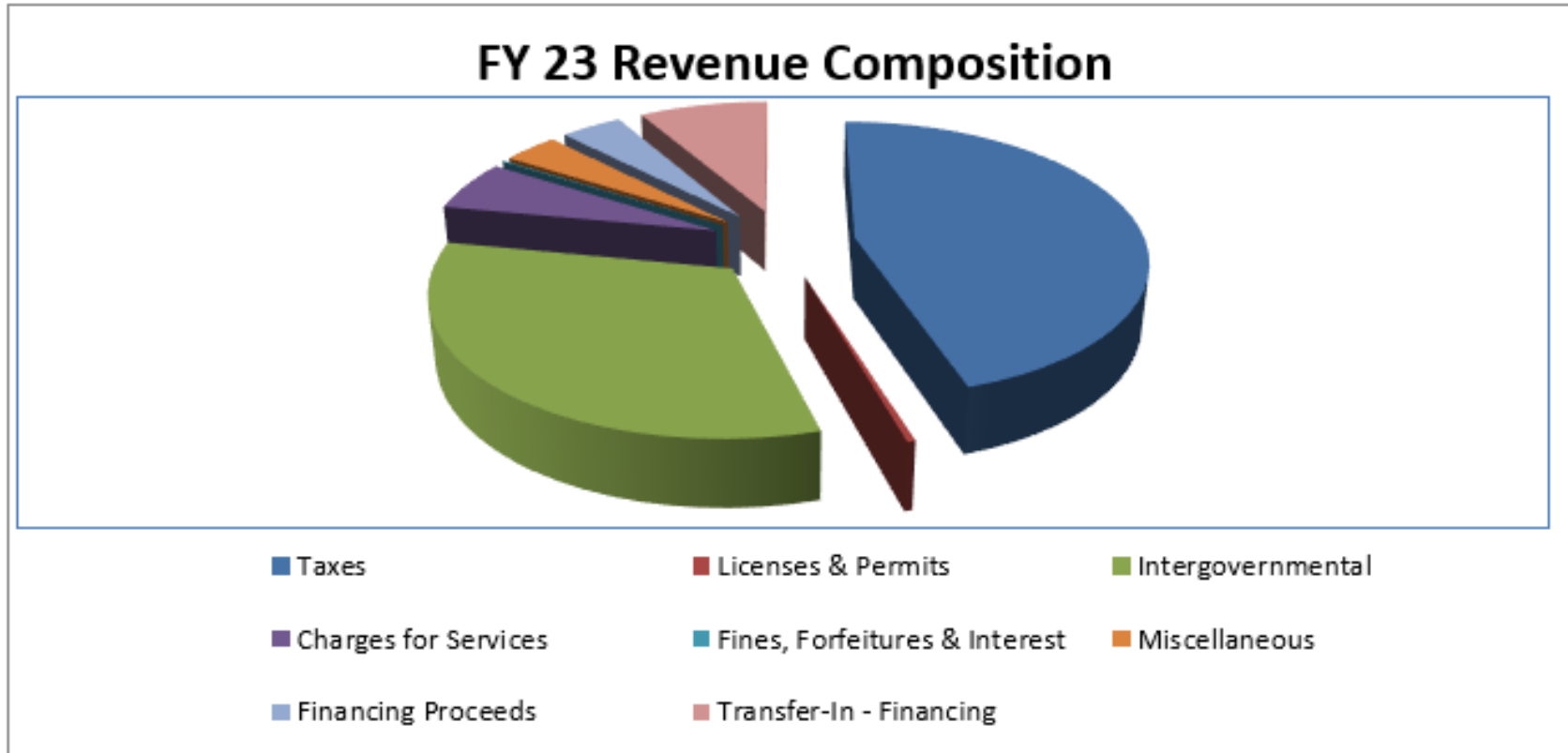
Revenue

- FY 22 Adopted vs Revised
 - ARPA increases
 - Taxes (RE, personal property & hotel motel)
 - Gov – highway user and income tax
- FY 23 Proposed vs FY 22 Revised
 - ARPA
 - Gov – Cops Grant
 - Misc. – LGIT refund is lower

Expenditures

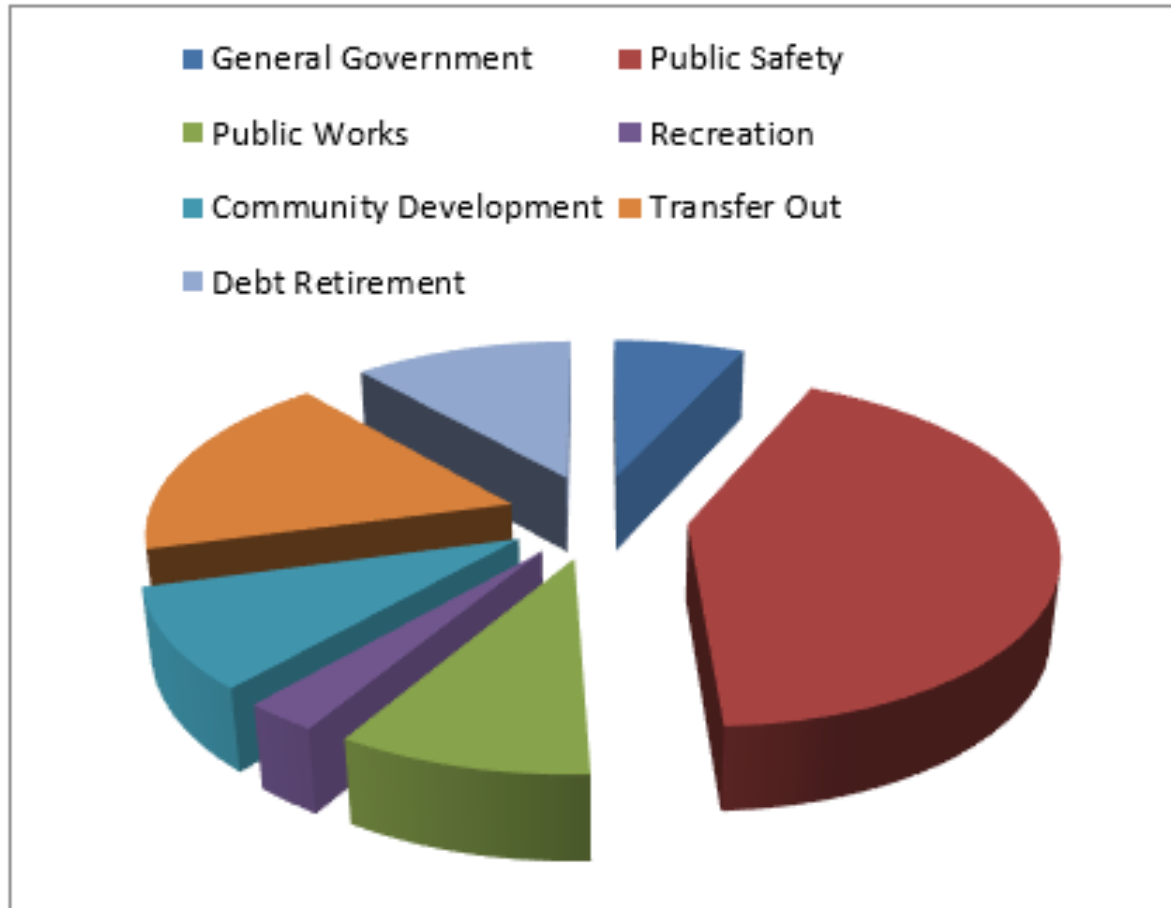
- FY 22 Adopted vs Revised
 - Personnel – ARPA hazard vs vacancies
 - Operating – snow removal, property rehab & vacancy related operating (training etc.)
 - Debt service
 - Capex.– timing differences
- FY 23 Proposed vs FY 22 Revised
 - Personnel – health insurance, new union contracts, COLA offset by ARPA hazard
 - Operating – ARPA projects
 - Capital – ladder truck
 - Transfers – bridges, building, parks & street

General Fund FY 2023 Revenue Budget



Taxes	Licenses & Permits	Intergov	Charges for Services	Fines, Forfeitures & Interest	Misc	Financing / Transfers	Total
\$ 13,276,255	\$ 113,700	\$ 9,537,394	\$ 1,729,840	\$ 31,720	\$ 1,057,349	\$ 3,653,279	\$ 29,399,537
45.2%	0.4%	32.4%	5.9%	0.1%	3.6%	12.4%	100.0%

General Fund FY 2023 Expenditure Budget



General Government	\$ 2,118,551	6.9%
Public Safety	13,038,414	42.4%
Public Works	2,883,624	9.4%
Recreation	861,734	2.8%
Community Development	2,868,141	9.3%
Transfer Out	5,458,491	17.7%
Debt Retirement	3,534,384	11.5%
	<u>\$ 30,763,339</u>	

General Fund FY 2023 Department Budgets

	Revised FY 2022		Request FY 2023	
General Government				
Mayors' Office	\$ 16,717		\$ 21,791	
City Council	40,562		42,088	
City Clerk	112,477		116,037	
City Administrator	71,147		117,049	
Comptroller	398,844		413,828	
Personnel	88,496		97,086	
City Solicitor	106,395		125,463	
HRDC 400 N Mech St	2,231		2,050	
City Hall	128,979		117,245	
Information Technologies	377,359		522,146	
Vehicle Maintenance	179,989		203,652	
Central Services	336,311		287,434	
Building Maintenance - HRDC	1,858		2,800	
Municipal Service Center	108,594		73,301	
Insurance & Debt Alloc	(2,793)		(23,419)	
Total General Gov.	\$ 1,967,167	7.9%	\$ 2,118,551	6.9%
Public Safety				
Police	\$ 6,167,203		\$ 6,662,181	
C3I	44,037		45,794	
C3I Narcotics & Fed Forfeitures	12,984		12,352	
C3I Secret Service	6,694		5,000	
DDC Code Enforcement	52,271		42,760	
Fire	7,523,922		6,099,712	
Public Safety Building	166,931		170,615	
Total Public Safety	\$ 13,974,041	55.9%	\$ 13,038,414	42.4%
Public Works				
Public Works	\$ 58,978		\$ 62,065	
Engineering Services	152,544		200,492	
Street Maintenance	1,656,769		1,925,808	
Snow Removal	181,236		285,259	
Street Lighting	404,232		410,000	
Total Public Works	\$ 2,453,759	9.8%	\$ 2,883,624	9.4%
Recreation				
Director of Parks & Rec	\$ 120,619		\$ 127,246	
Recreation Activities	136,905		116,088	
Swimming Pool	129,605		136,176	
Parks	475,292		482,224	
Total Recreation	\$ 862,422	3.4%	\$ 861,734	2.8%
Community Development				
Economic Development	\$ 485,534		\$ 350,000	
Community Development	808,036		2,312,803	
C.D. Special Projects	68,119		97,781	
Historic Preservation	112,275		107,557	
Total Community Dev.	\$ 1,473,965	5.8%	\$ 2,868,141	9.3%
Debt Retirement	\$ 3,428,476	13.7%	\$ 3,534,384	11.5%
Transfers Out	\$ 875,705	3.5%	\$ 5,458,491	17.7%
Total Expenses & Outflows	\$ 25,035,535	100%	\$ 30,763,339	100%

Governmental Funds FY 2023 Budget

	General Fund	Housing Assistance	Non-Major Governmental Funds							Total
			DDC	CDBG	Police Grants	Special Projects	Community Legacy	Capital Projects	Street Improvement	
Revenues										
Taxes	\$ 13,276,255	\$ -	\$ 184,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,460,255
Licenses & Permits	113,700	-	-	-	-	-	-	-	-	113,700
Intergovernmental	9,537,394	2,364,800	109,072	864,673	419,794	223,290	120,000	8,109,176	-	21,748,199
Service Charges	1,729,840	-	-	-	-	-	-	-	-	1,729,840
Fines, Forfeitures & Interest	31,720	-	-	13,137	-	-	-	-	-	44,857
Misc	1,057,349	-	45,000	-	-	-	-	144,813	-	1,247,162
	25,746,258	2,364,800	338,072	877,810	419,794	223,290	120,000	8,253,989	-	38,344,013
Expenditures										
General Government	2,118,551	-	368,573	-	-	-	-	-	-	2,487,124
Public Safety	13,038,414	-	-	-	419,794	-	-	-	-	13,458,208
Public Works	2,883,624	-	-	-	-	-	-	-	-	2,883,624
Recreation	861,734	-	-	-	-	-	-	-	-	861,734
Community Dev. & Housing	2,868,141	2,364,800	-	119,673	-	333,290	120,000	-	-	5,805,904
Capital Outlay	-	-	-	680,000	-	-	-	12,643,900	1,367,868	14,691,768
Debt Service	3,534,384	-	-	78,137	-	-	-	-	-	3,612,521
	25,304,848	2,364,800	368,573	877,810	419,794	333,290	120,000	12,643,900	1,367,868	43,800,883
Revenue in Excess of (less than) expenditures	441,410	-	(30,501)	-	-	(110,000)	-	(4,389,911)	(1,367,868)	(5,456,870)
Other Financing Sources (Uses)										
Financing Proceeds	1,179,870	-	-	-	-	-	-	-	-	1,179,870
Payment in Lieu of Taxes	2,473,409	-	-	-	-	-	-	-	-	2,473,409
Transfers-In	-	-	8,527	-	-	110,000	-	4,389,911	900,000	5,408,438
Transfers-out	(5,458,491)	-	-	-	-	-	-	-	-	(5,458,491)
Nonspendable Increase (Decrease)	40,185	-	-	-	-	-	-	-	-	40,185
Utilize Restricted Fund Balance	3,750,741	-	-	-	-	-	-	-	-	3,750,741
Unassigned surplus (deficit)	\$ 2,346,754	\$ -	\$ (21,974)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (467,868)	\$ 1,937,282

Proprietary Funds FY 2023 Budget

	Water	Sewer	Non-Major		Total
			Trash	MPA	
<i>Operating Revenues:</i>					
Charges for Services:					
Domestic	\$ 2,610,000	\$ 5,440,000	\$ 1,730,200	\$ -	\$ 9,780,200
Industrial	2,285,000	762,000	3,900	-	3,050,900
Sanitary commissions	-	2,955,000	-	-	2,955,000
Water companies	2,029,000	-	-	-	2,029,000
Rents/Concessions	-	-	-	337,773	337,773
Connection Charges	100,106	1,200	-	-	101,306
Other	575,200	627,600	36,080	106,714	1,345,594
Total Operating Revenues	7,599,306	9,785,800	1,770,180	444,487	19,599,773
<i>Operating Expenses:</i>					
Personal services	3,004,742	3,453,859	-	195,703	6,654,304
Utilities	191,200	439,567	-	14,132	644,899
Supplies	332,000	541,738	-	-	873,738
Repairs and maintenance	801,115	373,015	-	11,320	1,185,450
Landfill and recycling	-	7,000	520,932	-	527,932
Depreciation	1,342,562	2,531,878	-	135,628	4,010,068
Contractual services	223,500	1,161,504	1,117,703	25,308	2,528,015
Other operating expenses	1,385,341	964,357	205,230	80,006	2,634,934
Total Operating Expenses	7,280,460	9,472,918	1,843,865	462,097	19,059,340
<i>Non-Operating Revenues (Expenses):</i>					
Interest income	5,121	9,664	-	-	14,785
Interest expense	(454,681)	(204,691)	-	(69,929)	(729,301)
Other nonoperating revenue	-	-	-	-	-
Total Non-Operating Income (Loss)	(449,560)	(195,027)	-	(69,929)	(714,516)
Net Income Before					
Contributions, Special Items, and Transfers	(130,714)	117,855	(73,685)	(87,539)	(174,083)
Transfers-In and other sources					
Grant Income	412,219	875,000	-	-	1,287,219
Transfers-out PILOT	(364,256)	(2,109,153)	-	-	(2,473,409)
Transfers-in (out)	-	-	-	50,053	50,053
Other Uses	-	-	-	-	-
Total other Sources (Uses)	47,963	(1,234,153)	-	50,053	(1,136,137)
FY 2023 Projected Net Income	\$ (82,751)	\$ (1,116,298)	\$ (73,685)	\$ (37,486)	\$ (1,310,220)

Water and Sewer FY 2023 Appropriations

Water Fund	Operating	Less Depreciation	Add Transfers	Appropriation
Water Administration	\$ 1,194,464	\$ -	\$ -	\$ 1,194,464
Water Distribution	3,317,586	615,843	234,800	2,936,543
Water Filtration	2,768,410	726,719	129,456	2,171,147
Interest Expense	454,681			454,681
Principal Payments	1,193,167			1,193,167
Capital Expenditure	4,010,000			4,010,000
Total	\$ 12,938,308	\$ 1,342,562	\$ 364,256	\$ 11,960,002

Sewer Fund	Operating	Less Depreciation	Add Transfers	Appropriation
Wastewater Treatment Plant	\$ 6,820,069	\$ 1,957,904	\$ 1,753,813	\$ 6,615,978
Sanitary & Storm Sewer	2,027,422	532,082	339,143	1,834,483
Flood Control	625,427	41,892	16,197	599,732
Interest Expense	168,931			204,691
Principal Payments	730,182			723,036
Capital Expenditures	19,375,000			2,911,511
Total	\$ 29,747,031	\$ 2,531,878	\$ 2,109,153	\$ 12,889,431

Maryland Municipality Tax Comparisons

	Population (1)	Unassigned Fund Balance (UFB) (2)	General Fund Expenditures (2)	UFB %age of Exp	Median Home Value (1)	Tax Rate (3)	Taxes Billed
Salisbury	33,050	\$ 12,646,814	\$ 41,456,972	30.5%	\$ 167,800	\$ 0.9832	\$ 1,649.81
Westminster	20,126	\$ 9,090,411	\$ 17,892,162	50.8%	\$ 241,600	\$ 0.5600	\$ 1,352.96
Hagerstown	43,527	\$ 16,678,726	\$ 43,146,539	38.7%	\$ 160,000	\$ 1.0020	\$ 1,603.20
Frostburg	7,027	\$ 4,405,729	\$ 8,076,993	54.5%	\$ 144,300	\$ 0.7000	\$ 1,010.10
Cumberland	19,076	\$ 5,293,724	\$ 21,654,028	24.4%	\$ 104,200	\$ 1.0595	\$ 1,104.00

Source

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

(2) *Municipality Financial Publications, 2021 data (Westminster, 2020 data)*

(3) <https://dat.maryland.gov/Pages/Tax-Rates.aspx>

Supplemental Data (Fiscal Year 2018 – 2027)

- 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

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Adopted 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Revenue:											
Taxes	\$ 12,276,207	\$ 12,105,265	\$ 11,949,093	\$ 13,501,941	\$ 12,611,449	\$ 13,041,336	\$ 13,276,255	\$ 13,563,462	\$ 13,854,566	\$ 14,150,989	\$ 14,454,047
Licenses & Permits	120,150	82,830	123,465	221,369	102,700	114,900	113,700	122,029	134,206	154,427	192,143
Intergovernmental	3,112,725	3,343,015	3,546,014	4,818,301	3,625,797	6,934,515	9,537,394	6,405,764	3,553,237	3,604,192	3,657,002
Charges for Services	1,572,403	1,585,935	1,670,630	1,639,737	1,624,700	1,688,741	1,729,840	1,775,582	1,878,476	1,991,766	2,118,304
Fines & Forfeitures	55,593	104,820	99,037	35,055	40,400	40,045	31,720	20,623	14,193	10,253	7,853
Miscellaneous	775,764	970,507	751,409	1,491,123	1,254,100	1,217,607	1,057,349	1,173,529	1,271,140	1,197,381	1,245,053
Total Revenue	17,912,842	18,192,372	18,139,648	21,707,526	19,259,146	23,037,144	25,746,258	23,060,989	20,705,818	21,109,008	21,674,402
Expenditures:											
Personnel	14,583,761	14,662,505	15,045,062	15,494,203	15,954,374	16,244,620	16,403,512	16,947,195	17,518,260	18,118,536	18,749,994
Operating	3,415,769	3,537,597	3,754,265	3,914,496	4,070,672	3,788,914	5,913,280	4,300,360	4,356,185	4,413,069	4,471,264
Admin	(1,571,816)	(1,691,151)	(1,765,174)	(1,717,435)	(1,743,140)	(1,781,824)	(1,848,828)	(1,876,560)	(1,904,709)	(1,933,279)	(1,962,279)
Capital	460,908	459,659	431,188	1,094,246	2,161,769	2,479,644	1,302,500	500,000	500,000	500,000	500,000
Debt Service	2,047,156	2,149,569	2,817,781	9,003,772	3,179,707	3,428,476	3,534,384	3,768,596	3,825,394	3,848,561	3,922,865
Total Expenditures	18,935,778	19,118,179	20,283,122	27,789,282	23,623,382	24,159,830	25,304,848	23,639,591	24,295,130	24,946,887	25,681,844
Revenue less than Expenditures	(1,022,936)	(925,807)	(2,143,474)	(6,081,756)	(4,364,236)	(1,122,686)	441,410	(578,602)	(3,589,312)	(3,837,879)	(4,007,442)
Financing Proceeds	15,080,939	573,320	3,283,661	9,092,267	4,718,304	4,813,592	1,179,870	2,180,000	1,350,000	1,500,000	1,400,000
Payment in Lieu of Taxes	1,833,902	1,788,464	1,770,567	2,539,172	2,496,849	2,496,686	2,473,409	2,575,440	2,527,915	3,060,566	3,227,541
Transfers-in	3,172	747	15,156	32,284	50,000	-	-	-	-	-	-
Transfer-out	(419,676)	(1,953,717)	(1,276,552)	(568,871)	(4,498,922)	(875,705)	(5,458,491)	(3,472,227)	(1,316,187)	(1,481,713)	(1,392,006)
(Increase) decrease in nonspendable fund balance	-	-	-	-	-	(174,812)	(40,185)	-	-	-	-
(Increase) decrease in restricted fund balance	143,891	1,208,185	(2,112,400)	(1,475,576)	1,599,047	(1,827,011)	3,750,741	1,627,804	150,000	150,000	150,000
Unassigned surplus (deficit)	\$ 892,548	\$ 691,192	\$ (463,042)	\$ 3,009,037	\$ 1,042	\$ 3,310,064	\$ 2,346,754	\$ 2,332,415	\$ (877,584)	\$ (609,026)	\$ (621,907)
Ending Unassigned fund balance	\$ 2,056,537	\$ 2,747,729	\$ 2,284,687	\$ 5,293,724	\$ 5,294,766	\$ 8,603,788	\$ 10,950,542	\$ 13,282,957	\$ 12,405,373	\$ 11,796,347	\$ 11,174,440

General Fund Detail by Government Activity											
	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Adopted 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
General Government											
Personnel	2,163,070	2,411,656	2,558,484	2,493,437	2,344,284	2,431,936	2,396,822	2,471,231	2,549,185	2,630,910	2,716,662
Operating	585,836	769,261	764,099	798,356	914,773	968,831	1,112,173	936,666	949,567	962,984	977,169
Admin	(1,309,255)	(1,501,118)	(1,571,865)	(1,530,618)	(1,538,009)	(1,585,320)	(1,620,444)	(1,644,751)	(1,669,422)	(1,694,463)	(1,719,880)
Capital	26,347	144,131	72,352	26,660	55,000	151,719	230,000	45,000	25,000	45,000	25,000
	1,465,998	1,823,930	1,823,070	1,787,835	1,776,048	1,967,166	2,118,551	1,808,146	1,854,330	1,944,431	1,998,951
Public Safety											
Personnel	9,519,582	9,459,729	9,612,295	10,175,111	10,523,063	10,836,239	10,803,554	11,165,009	11,544,728	11,943,931	12,363,926
Operating	1,145,259	1,098,597	1,123,840	1,243,500	1,272,627	1,124,837	1,428,860	1,450,293	1,472,047	1,494,128	1,516,539
Capital	321,811	181,552	77,793	645,488	1,882,569	2,012,965	806,000	385,000	375,000	385,000	375,000
	10,986,652	10,739,878	10,813,928	12,064,099	13,678,259	13,974,041	13,038,414	13,000,302	13,391,775	13,823,059	14,255,465
Public Works											
Personnel	1,681,508	1,514,383	1,589,698	1,513,770	1,685,420	1,549,012	1,753,164	1,816,403	1,883,110	1,953,531	2,027,925
Operating	960,257	1,060,918	1,088,882	1,109,258	1,071,493	946,751	1,108,844	1,125,477	1,142,359	1,159,494	1,176,887
Admin	(262,561)	(190,033)	(193,310)	(186,718)	(205,131)	(196,504)	(228,384)	(231,810)	(235,287)	(238,816)	(242,398)
Capital	67,324	101,188	204,615	278,723	186,000	154,500	250,000	70,000	100,000	70,000	100,000
	2,446,528	2,486,456	2,689,885	2,715,033	2,737,782	2,453,759	2,883,624	2,780,070	2,890,182	2,944,209	3,062,414
Recreation											
Personnel	565,800	575,594	475,878	477,429	541,542	567,783	548,774	565,599	583,214	601,671	621,025
Operating	228,499	256,416	265,785	227,502	298,785	259,179	296,460	300,907	305,420	310,002	314,652
Capital	-	-	51,389	80,990	38,200	35,460	16,500	-	-	-	-
	794,299	832,010	793,052	785,921	878,527	862,422	861,734	866,506	888,634	911,673	935,677
Community Development											
Personnel	653,801	701,144	808,708	834,455	860,065	859,650	901,198	928,953	958,023	988,493	1,020,456
Operating	495,919	352,406	511,660	535,782	512,994	489,316	1,966,943	487,018	486,792	486,461	486,016
Capital	45,425	32,787	25,038	62,385	-	125,000	-	-	-	-	-
	1,195,145	1,086,337	1,345,406	1,432,622	1,373,059	1,473,966	2,868,141	1,415,971	1,444,815	1,474,954	1,506,472
Debt Retirement											
Financing	2,047,156	2,149,568	2,817,781	9,003,772	3,179,707	3,428,476	3,534,384	3,768,596	3,825,394	3,848,561	3,922,865
	2,047,156	2,149,568	2,817,781	9,003,772	3,179,707	3,428,476	3,534,384	3,768,596	3,825,394	3,848,561	3,922,865
Total General Fund Expenditures	\$ 18,935,778	\$ 19,118,179	\$ 20,283,122	\$ 27,789,282	\$ 23,623,382	\$ 24,159,830	\$ 25,304,848	\$ 23,639,591	\$ 24,295,130	\$ 24,946,887	\$ 25,681,844
Other Financing Uses											
Transfers-out	419,636	1,953,717	1,276,552	568,871	4,498,922	875,705	5,458,491	3,472,227	1,316,187	1,481,713	1,392,006
Total	\$ 19,355,415	\$ 21,071,896	\$ 21,559,674	\$ 28,358,153	\$ 28,122,304	\$ 25,035,535	\$ 30,763,339	\$ 27,111,818	\$ 25,611,317	\$ 26,428,600	\$ 27,073,850

**City of Cumberland
General Fund**

	2018	2019	2020	2021	2022	2022	2023	2024	2025	2026	2027
	Actual	Actual	Actual	Actual	Adopted	Revised	Adopted	Forecast	Forecast	Forecast	Forecast
Revenue											
Taxes	12,276,207	12,105,265	11,949,093	13,501,941	12,611,449	13,041,336	13,276,255	13,563,462	13,854,566	14,150,989	14,454,047
Licenses & Permits	120,150	82,830	123,466	221,369	102,700	114,900	113,700	122,029	134,206	154,427	192,143
Intergovernmental	3,112,725	3,343,015	3,546,014	4,818,301	3,625,797	6,934,515	9,537,394	6,405,764	3,553,237	3,604,192	3,657,002
Charges for Services	1,572,403	1,585,935	1,670,630	1,639,737	1,624,700	1,688,741	1,729,840	1,775,582	1,878,476	1,991,766	2,118,304
Fines & Forfeitures and Interest	55,593	104,820	99,037	35,055	40,400	40,045	31,720	20,623	14,193	10,253	7,853
Miscellaneous	775,764	970,507	751,409	1,491,123	1,254,100	1,217,607	1,057,349	1,173,529	1,271,140	1,197,381	1,245,053
Total	17,912,841	18,192,371	18,139,648	21,707,526	19,259,146	23,037,144	25,746,258	23,060,988	20,705,818	21,109,008	21,674,402
Department Expenses											
General Government											
Mayors' Office	9,040	15,486	20,546	16,358	17,077	16,717	21,791	21,960	22,335	22,718	23,107
City Council	27,465	30,902	29,206	32,335	36,470	40,562	42,088	42,027	42,781	43,549	44,331
City Clerk	86,704	93,159	100,351	109,565	112,869	112,477	116,037	120,185	124,529	129,083	133,860
City Administrator	99,225	102,667	105,029	136,544	88,459	71,147	117,049	122,114	127,466	133,125	139,113
Comptroller	343,042	349,150	372,005	396,268	392,346	398,844	413,828	430,243	447,971	466,699	486,500
Personnel	76,572	75,962	79,335	80,432	88,323	88,496	97,086	101,400	105,967	110,807	115,938
City Solicitor	76,938	99,774	132,529	110,522	113,180	106,395	125,463	127,345	129,255	131,194	133,162
HRDC 400 N Mechanic St	1,468	1,038	1,114	1,348	1,430	2,231	2,050	2,081	2,112	2,144	2,176
City Hall	81,332	104,237	58,952	86,633	95,104	128,979	117,245	129,004	120,789	132,601	124,440
Information Technologies	282,419	343,447	396,720	326,116	363,564	377,359	522,146	326,467	336,339	346,693	357,560
Vehicle Maintenance	65,465	178,260	125,335	113,204	145,046	179,989	203,652	23,236	30,495	38,318	46,747
Central Services	245,521	339,617	295,579	253,921	242,983	336,311	287,434	300,579	314,488	329,214	344,814
Building Maintenance - HRDC	9,150	3,339	2,395	3,063	3,100	1,858	2,800	2,842	2,885	2,928	2,972
Municipal Service Center	61,728	66,927	58,692	79,359	66,911	108,594	73,301	84,401	75,517	86,649	77,799
Insurance & Debt Admin	(70)	19,968	45,284	42,167	9,186	(2,793)	(23,419)	(25,736)	(28,600)	(31,289)	(33,568)
	1,465,999	1,823,932	1,823,072	1,787,835	1,776,048	1,967,167	2,118,551	1,808,147	1,854,328	1,944,431	1,998,950
Public Safety											
Police	5,331,087	5,035,699	5,005,622	5,766,235	6,158,181	6,126,708	6,424,569	6,545,024	6,740,437	6,945,400	7,160,544
C3I	39,753	41,751	39,668	43,546	47,994	44,037	45,794	46,619	47,459	48,316	49,189
Federal Forfeiture Fund	48,163	32,842	3,558	-	-	-	-	-	-	-	-
C3I Narcotics	11,682	12,198	12,514	12,284	12,352	12,984	12,352	12,612	12,878	13,150	13,428
C3I Secret Service	-	-	-	-	-	6,694	5,000	5,075	5,151	5,228	5,307
DDC Code Enforcement	35,304	52,449	58,953	58,222	61,602	52,271	42,760	43,660	44,581	45,522	46,485
More Cops	51,203	162,688	230,374	238,076	-	40,495	237,612	245,599	253,993	262,824	272,120
Fire	5,362,343	5,262,073	5,310,524	5,801,150	7,236,712	7,523,922	6,099,712	5,918,540	6,111,504	6,314,211	6,527,310
Public Safety Building	107,118	140,177	152,715	144,586	161,418	166,931	170,615	183,174	175,772	188,408	181,085
	10,986,653	10,739,877	10,813,928	12,064,099	13,678,259	13,974,041	13,038,414	13,000,302	13,391,776	13,823,059	14,255,467
Public Works											
Public Works	104,858	52,465	83,820	55,203	58,918	58,978	62,065	64,858	67,814	70,945	74,263
Engineering Services	188,985	173,123	149,243	163,503	153,344	152,544	200,492	206,954	243,727	220,831	258,287
Street Maintenance	1,488,261	1,552,264	1,864,057	1,805,257	1,804,428	1,656,769	1,925,808	1,782,194	1,841,600	1,904,237	1,970,334
Snow Removal	281,498	306,757	126,589	252,761	311,092	181,236	285,259	309,914	314,650	319,468	324,370
Street Lighting	382,926	401,845	466,175	438,311	410,000	404,232	410,000	416,150	422,392	428,728	435,159
	2,446,528	2,486,455	2,689,884	2,715,035	2,737,782	2,453,759	2,883,624	2,780,070	2,890,183	2,944,209	3,062,414
Recreation											
Director of Parks & Rec	106,691	108,513	134,461	111,301	118,348	120,619	127,246	130,967	134,865	138,950	143,236
Recreation Activities	108,186	112,465	102,055	56,666	134,199	136,905	116,088	118,278	120,513	122,791	125,116
Swimming Pool	104,631	120,985	110,737	130,625	131,265	129,605	136,176	138,717	141,308	143,950	146,645
Parks	474,792	490,047	445,799	487,330	494,715	475,292	482,224	478,543	491,949	505,981	520,679
	794,298	832,009	793,051	785,922	878,527	862,422	861,734	866,506	888,635	911,673	935,676
Community Development											
Economic Development	302,479	346,943	382,010	410,666	350,000	485,534	350,000	350,000	350,000	350,000	350,000
Community Development	764,171	639,031	873,767	890,048	833,281	808,036	2,312,803	856,884	881,906	908,148	935,693
Comm Devel Special Projects	128,534	100,363	89,629	131,907	90,571	68,119	97,781	99,316	100,876	102,462	104,072
Historic Preservation	-	-	-	-	99,207	112,275	107,557	109,770	112,032	114,343	116,706
	1,195,184	1,086,337	1,345,406	1,432,621	1,373,059	1,473,965	2,868,141	1,415,971	1,444,815	1,474,954	1,506,472
Debt Retirement											
	16,773,900	2,149,568	2,817,781	9,532,253	3,179,707	3,428,476	3,534,384	3,768,596	3,825,394	3,848,561	3,922,865
Total Expenditures	33,662,562	19,118,179	20,283,122	28,317,765	23,623,382	24,159,830	25,304,848	23,639,591	24,295,130	24,946,887	25,681,844
Other Financing Sources/Uses											
Transfer-In - Financing	1,837,074	1,789,211	1,785,723	2,571,456	2,546,849	2,496,686	2,473,409	2,575,440	2,527,915	3,060,566	3,227,541
Transfers - Out	(419,636)	(1,953,717)	(1,276,552)	(568,871)	(4,498,922)	(875,705)	(5,458,491)	(3,472,227)	(1,316,187)	(1,481,713)	(1,392,006)
Financing Proceeds	15,080,939	573,320	3,283,661	9,092,267	4,718,304	4,813,592	1,179,870	2,180,000	1,350,000	1,500,000	1,400,000
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-
	16,498,377	408,814	3,792,832	11,094,852	2,766,231	6,434,573	(1,805,212)	1,283,213	2,561,728	3,078,853	3,235,535
Net Change in Fund Balances	748,656	(516,994)	1,649,358	4,484,613	(1,598,005)	5,311,886	(1,363,802)	704,610	(1,027,584)	(759,026)	(771,907)

Proprietary Funds Financial Summary (000's)

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Adopted 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Operating Revenues:											
Charges for Services:											
Domestic	\$ 9,253	\$ 9,408	\$ 9,835	\$ 9,786	\$ 9,850	\$ 9,789	\$ 9,780	\$ 9,780	\$ 9,780	\$ 9,780	\$ 9,780
Industrial	3,031	2,970	3,074	3,063	3,116	3,066	3,051	3,051	3,051	3,051	3,051
Sanitary commissions	4,260	4,836	3,572	2,812	3,502	3,061	2,955	2,955	2,955	2,955	2,955
Water companies	2,245	2,049	2,139	2,065	2,108	2,014	2,029	2,029	2,029	2,029	2,029
Rents/Concessions	394	379	348	319	307	329	338	341	342	343	344
Connection Charges	105	114	119	158	152	150	101	101	101	101	101
Other	591	1,112	1,128	1,222	1,074	1,549	995	1,055	1,450	1,449	1,449
Total Operating Revenues	19,879	20,868	20,215	19,425	20,109	19,958	19,249	19,312	19,708	19,708	19,709
Operating Expenses:											
Personal services	5,752	6,020	6,462	5,970	6,648	6,316	6,654	6,887	7,133	7,392	7,666
Utilities	703	759	593	586	644	605	645	653	663	673	683
Supplies	767	836	798	660	765	813	874	887	900	914	927
Repairs and maintenance	1,265	940	993	1,139	1,266	912	1,185	1,203	1,221	1,240	1,258
Landfill and recycling	483	465	502	503	524	511	528	541	555	569	583
Depreciation	3,021	3,024	3,368	3,744	3,896	3,841	4,010	4,141	4,457	4,854	5,423
Contractual services	2,033	1,990	2,176	2,375	2,553	2,429	2,528	2,597	2,586	2,495	2,512
Other operating expenses	2,282	2,454	2,472	2,407	2,508	2,560	2,635	2,686	2,725	2,765	2,806
Total Operating Expenses	16,306	16,488	17,364	17,384	18,804	17,987	19,059	19,595	20,240	20,902	21,858
Non-Operating Revenues (Expenses):											
Interest income	118	315	290	24	25	10	15	15	15	15	15
Interest expense	(650)	(675)	(630)	(427)	(673)	(546)	(729)	(802)	(941)	(1,260)	(1,764)
Other nonoperating revenue	(39)	(224)	(10)	(218)	-	(69)	-	-	-	-	-
Total Non-Operating Income (Loss)	(571)	(584)	(350)	(621)	(648)	(605)	(714)	(787)	(926)	(1,245)	(1,749)
Net Income Before Contributions, Special Items, and Transfers	3,002	3,796	2,501	1,420	657	1,366	(524)	(1,070)	(1,458)	(2,439)	(3,898)
Transfers-In and other sources	-	114	159	18	-	-	50	136	238	248	253
Grant Income	5,576	11,434	13,341	1,564	16,948	807	1,637	6,812	30,711	23,497	18,926
Transfers-out PILOT	(1,834)	(1,788)	(1,771)	(2,539)	(2,497)	(2,497)	(2,473)	(2,575)	(2,528)	(3,061)	(3,228)
Transfers-out	-	(26)	-	(11)	(50)	-	-	-	-	-	-
Other Uses	-	(26)	-	-	-	-	-	-	-	-	-
Total other Sources (Uses)	3,742	9,708	11,729	(968)	14,401	(1,690)	(786)	4,373	28,421	20,684	15,951
Net Income	\$ 6,744	\$ 13,504	\$ 14,230	\$ 452	\$ 15,058	\$ (324)	\$ (1,310)	\$ 3,303	\$ 26,963	\$ 18,245	\$ 12,053

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Adopted 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Operating Revenues:											
Charges for Services:											
Domestic	\$ 2,331,529	\$ 2,457,148	\$ 2,538,354	\$ 2,607,078	\$ 2,625,000	\$ 2,605,696	\$ 2,610,000	\$ 2,610,000	\$ 2,610,000	\$ 2,610,000	\$ 2,610,000
Industrial	2,173,000	2,182,514	2,279,433	2,294,851	2,351,000	2,293,049	2,285,000	2,285,000	2,285,000	2,285,000	2,285,000
Water companies	2,244,588	2,048,880	2,138,539	2,065,277	2,108,000	2,014,192	2,029,000	2,029,000	2,029,000	2,029,000	2,029,000
Connection Charges	104,600	110,012	118,169	157,960	150,000	150,000	100,106	100,106	100,106	100,106	100,106
Other	95,268	125,416	94,470	324,998	276,200	301,668	225,200	215,740	215,740	215,740	215,740
Total Operating Revenues	6,948,986	6,923,970	7,168,965	7,450,163	7,510,200	7,364,605	7,249,306	7,239,846	7,239,846	7,239,846	7,239,846
Operating Expenses:											
Personal services	2,792,700	2,792,655	3,110,231	2,663,984	3,035,147	2,821,833	3,004,742	3,110,806	3,222,570	3,340,430	3,464,813
Utilities	208,749	201,991	181,882	178,937	200,600	195,172	191,200	194,068	196,979	199,934	202,933
Supplies	266,786	285,589	279,109	223,100	273,000	284,000	332,000	336,980	342,035	347,165	352,373
Repairs and maintenance	905,882	624,865	649,183	699,620	877,600	591,262	801,115	813,132	825,329	837,709	850,274
Depreciation	1,201,157	1,193,098	1,206,673	1,229,851	1,331,170	1,271,460	1,342,562	1,406,453	1,546,091	1,683,703	1,707,167
Contractual services	146,027	119,148	91,711	189,754	299,500	161,500	223,500	226,853	230,255	233,709	237,215
Other operating expense - Admin	1,047,707	990,730	1,088,393	975,148	1,053,558	1,031,724	1,124,026	1,140,886	1,158,000	1,175,370	1,193,000
Other operating expenses	261,931	232,986	252,892	235,083	266,620	242,629	261,315	264,797	268,320	272,058	275,746
Total Operating Expenses	6,830,938	6,441,062	6,860,204	6,395,478	7,337,395	6,599,579	7,280,460	7,493,974	7,789,579	8,090,078	8,283,520
Non-Operating Revenues (Expenses):											
Interest income	60,343	125,201	117,826	8,532	9,800	2,945	5,121	5,121	5,121	5,121	5,121
Interest expense	(384,073)	(425,310)	(403,441)	(251,333)	(427,586)	(327,802)	(454,681)	(487,368)	(577,954)	(726,676)	(1,240,018)
Other nonoperating revenue	(15,871)	(83,794)	(3,677)	(163,427)	-	(52,827)	-	-	-	-	-
Total Non-Operating Income (Loss)	(339,601)	(383,903)	(289,292)	(406,228)	(417,786)	(377,684)	(449,560)	(482,247)	(572,833)	(721,555)	(1,234,897)
Net Income Before											
Contributions, Special Items, and Transfers	(221,554)	99,005	19,469	648,458	(244,981)	387,342	(480,714)	(736,375)	(1,122,565)	(1,571,787)	(2,278,571)
Transfers-In and other sources											
Other Sources	-	26,448	-	10,751	-	-	-	-	-	-	-
Transfers-out PILOT	(357,270)	(345,514)	(358,596)	(358,025)	(361,663)	(356,427)	(364,256)	(475,658)	(470,512)	(685,351)	(673,027)
	(357,270)	(225,214)	(358,596)	(347,274)	648,337	326,242	397,963	1,638,628	2,138,654	(685,351)	(673,027)
Net Income (loss)	\$ (578,824)	\$ (126,209)	\$ (339,127)	\$ 301,184	\$ 403,356	\$ 713,584	\$ (82,751)	\$ 902,253	\$ 1,016,089	\$ (2,257,138)	\$ (2,951,598)

City of Cumberland Sewer Fund

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Adopted 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Operating Revenues:											
Charges for Services:											
Domestic	\$ 5,670,864	\$ 5,643,246	\$ 5,540,940	\$ 5,449,862	\$ 5,495,000	\$ 5,452,727	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000	\$ 5,440,000
Industrial	854,661	784,309	790,338	764,505	761,000	769,312	762,000	762,000	762,000	762,000	762,000
Sanitary commissions	4,260,022	4,836,185	3,571,875	2,812,243	3,502,000	3,061,343	2,955,000	2,955,000	2,955,000	2,955,000	2,955,000
Connection Charges	-	3,735	1,245	-	2,200	-	1,200	1,200	1,200	1,200	1,200
Other	438,358	928,135	984,322	713,589	651,600	1,089,933	627,600	682,975	1,173,850	1,173,850	1,173,850
Total Operating Revenues	<u>11,223,905</u>	<u>12,195,610</u>	<u>10,888,719</u>	<u>9,740,198</u>	<u>10,411,800</u>	<u>10,373,315</u>	<u>9,785,800</u>	<u>9,841,175</u>	<u>10,332,050</u>	<u>10,332,050</u>	<u>10,332,050</u>
Operating Expenses:											
Personal services	2,769,684	3,011,030	3,139,763	3,114,299	3,444,701	3,288,553	3,453,859	3,575,335	3,703,318	3,838,257	3,980,637
Utilities	479,894	543,916	398,008	394,972	422,500	398,294	439,567	446,161	452,853	459,646	466,540
Supplies	500,388	550,715	518,955	437,219	492,000	528,604	541,738	549,864	558,112	566,484	574,981
Repairs and maintenance	340,943	304,648	337,769	432,643	370,400	303,519	373,015	378,610	384,289	390,054	395,905
Landfill and recycling	4,288	2,323	2,236	5,207	9,000	2,600	7,000	7,105	7,212	7,320	7,430
Depreciation	1,684,109	1,695,834	2,025,016	2,375,149	2,425,669	2,431,245	2,531,878	2,601,834	2,779,439	3,038,898	3,600,082
Contractual services	1,068,311	1,049,256	961,359	1,060,625	1,135,324	1,156,744	1,161,504	1,209,877	1,178,025	1,065,695	1,061,681
Other operating expense - Admin	325,340	472,708	411,161	481,188	456,785	497,714	456,840	463,693	470,648	477,708	484,873
Other operating expenses	449,081	533,014	460,141	466,547	490,157	506,109	507,517	527,134	534,069	541,686	549,464
Total Operating Expenses	<u>7,622,038</u>	<u>8,163,444</u>	<u>8,254,409</u>	<u>8,767,849</u>	<u>9,246,536</u>	<u>9,113,383</u>	<u>9,472,918</u>	<u>9,759,612</u>	<u>10,067,965</u>	<u>10,385,746</u>	<u>11,121,593</u>
Non-Operating Revenues (Expenses):											
Interest income	57,127	190,114	171,858	15,689	14,900	7,045	9,664	9,664	9,664	9,664	9,664
Interest expense	(173,153)	(162,127)	(140,495)	(133,938)	(168,931)	(168,931)	(204,691)	(251,404)	(310,235)	(490,696)	(492,331)
Total Non-Operating Income (Loss)	<u>(138,539)</u>	<u>(112,665)</u>	<u>27,294</u>	<u>(145,969)</u>	<u>(154,031)</u>	<u>(177,931)</u>	<u>(195,027)</u>	<u>(241,740)</u>	<u>(300,571)</u>	<u>(481,032)</u>	<u>(482,667)</u>
Net Income Before Contributions, Special Items, and Transfers	3,463,328	3,919,502	2,661,605	826,380	1,011,233	1,082,002	117,855	(160,177)	(36,486)	(534,728)	(1,272,210)
Other Sources	5,576,404	11,313,768	13,341,043	1,564,217	15,938,000	124,598	875,000	4,697,875	28,102,232	23,496,562	18,926,250
Transfers-out PILOT	(1,476,632)	(1,442,950)	(1,411,971)	(2,181,147)	(2,135,186)	(2,140,259)	(2,109,153)	(2,099,782)	(2,057,403)	(2,375,215)	(2,554,514)
	<u>4,099,772</u>	<u>9,844,370</u>	<u>11,929,072</u>	<u>(627,681)</u>	<u>13,752,814</u>	<u>(2,015,661)</u>	<u>(1,234,153)</u>	<u>2,598,093</u>	<u>26,044,829</u>	<u>21,121,347</u>	<u>16,371,736</u>
Net Income (loss)	<u>\$ 7,563,100</u>	<u>\$ 13,763,871</u>	<u>\$ 14,590,676</u>	<u>\$ 198,699</u>	<u>\$ 14,764,047</u>	<u>\$ (933,659)</u>	<u>\$ (1,116,298)</u>	<u>\$ 2,437,916</u>	<u>\$ 26,008,344</u>	<u>\$ 20,586,619</u>	<u>\$ 15,099,526</u>

City of Cumberland Trash Fund

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Adopted 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Operating Revenues:											
Charges for Services:											
Domestic	\$ 1,250,687	\$ 1,307,646	\$ 1,756,049	\$ 1,729,518	\$ 1,730,200	\$ 1,730,200	\$ 1,730,200	\$ 1,730,200	\$ 1,730,200	\$ 1,730,200	\$ 1,730,200
Industrial	3,026	2,774	3,853	3,767	3,900	3,900	3,900	3,900	3,900	3,900	3,900
Other	27,533	27,300	31,355	43,463	43,275	43,756	36,080	36,080	36,080	36,080	36,080
Total Operating Revenues	<u>1,281,246</u>	<u>1,337,719</u>	<u>1,791,257</u>	<u>1,776,748</u>	<u>1,777,375</u>	<u>1,777,856</u>	<u>1,770,180</u>	<u>1,770,180</u>	<u>1,770,180</u>	<u>1,770,180</u>	<u>1,770,180</u>
Operating Expenses:											
Landfill and recycling	479,054	462,843	499,278	497,939	515,028	508,670	520,932	534,056	547,536	561,382	575,605
Contractual services	801,657	804,719	1,100,273	1,105,158	1,098,903	1,091,174	1,117,703	1,134,468	1,151,485	1,168,758	1,186,289
Other operating expense - Admin	139,969	153,280	196,089	182,563	175,229	185,342	186,770	189,572	192,415	195,301	198,231
Other operating expenses	19,590	18,092	14,606	16,120	17,000	17,772	18,460	18,762	19,043	19,329	19,619
Total Operating Expenses	<u>1,440,270</u>	<u>1,438,935</u>	<u>1,810,246</u>	<u>1,801,780</u>	<u>1,806,160</u>	<u>1,802,958</u>	<u>1,843,865</u>	<u>1,876,857</u>	<u>1,910,479</u>	<u>1,944,770</u>	<u>1,979,744</u>
Net Income (loss)	<u>\$ (159,024)</u>	<u>\$ (101,215)</u>	<u>\$ (18,989)</u>	<u>\$ (25,032)</u>	<u>\$ (28,785)</u>	<u>\$ (25,102)</u>	<u>\$ (73,685)</u>	<u>\$ (106,677)</u>	<u>\$ (140,299)</u>	<u>\$ (174,590)</u>	<u>\$ (209,564)</u>

City of Cumberland Municipal Parking Authority

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Revised 2022	Adopted 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Operating Revenues:											
Charges for Services:											
Rents/Concessions	\$ 393,706	\$ 378,924	\$ 347,630	\$ 318,614	\$ 307,173	\$ 328,673	\$ 337,773	\$ 340,572	\$ 341,789	\$ 343,066	\$ 344,405
Other	30,186	30,911	17,984	139,728	102,662	113,510	106,714	120,512	23,982	22,867	23,323
Total Operating Revenues	<u>423,892</u>	<u>409,835</u>	<u>365,614</u>	<u>458,342</u>	<u>409,835</u>	<u>442,183</u>	<u>444,487</u>	<u>461,084</u>	<u>365,771</u>	<u>365,933</u>	<u>367,728</u>
Operating Expenses:											
Personal services	189,911	216,650	212,465	192,058	168,313	205,668	195,703	200,896	207,113	213,625	220,452
Utilities	14,385	12,677	12,788	11,913	21,000	11,500	14,132	13,236	13,434	13,636	13,840
Repairs and maintenance	17,911	10,963	6,118	6,384	17,870	17,435	11,320	11,490	11,662	11,837	12,015
Depreciation	135,619	134,738	136,747	138,757	138,738	138,521	135,628	132,614	131,709	131,612	115,318
Contractual services	17,365	17,367	22,257	19,860	19,710	19,710	25,308	25,688	26,073	26,464	26,861
Other operating admin expenses	27,032	33,190	32,717	28,398	26,755	34,271	33,069	33,565	34,069	34,580	35,098
Other operating expenses	11,556	19,956	15,691	21,655	22,120	44,786	46,937	47,629	48,337	49,060	49,795
Total Operating Expenses	<u>413,780</u>	<u>445,539</u>	<u>438,784</u>	<u>419,023</u>	<u>414,506</u>	<u>471,891</u>	<u>462,097</u>	<u>465,116</u>	<u>472,397</u>	<u>480,814</u>	<u>473,379</u>
Non-Operating Revenues (Expenses):											
Interest expense	(92,786)	(87,512)	(86,018)	(41,865)	(76,170)	(48,770)	(69,929)	(62,877)	(53,059)	(42,754)	(31,858)
Total Non-Operating Income (Loss)	<u>(93,361)</u>	<u>(87,378)</u>	<u>(87,812)</u>	<u>(69,357)</u>	<u>(76,170)</u>	<u>(48,770)</u>	<u>(69,929)</u>	<u>(62,877)</u>	<u>(53,059)</u>	<u>(42,754)</u>	<u>(31,858)</u>
Net Income Before											
Contributions, Special Items, and Transfers	(83,249)	(123,082)	(160,982)	(30,038)	(80,841)	(78,478)	(87,539)	(66,910)	(159,685)	(157,635)	(137,509)
Transfers-In and other sources	-	87,712	159,320	7,291	-	-	50,053	135,659	238,138	247,976	252,942
Net Income (loss)	<u>\$ (83,249)</u>	<u>\$ (35,370)</u>	<u>\$ (1,662)</u>	<u>\$ (22,747)</u>	<u>\$ (80,841)</u>	<u>\$ (78,478)</u>	<u>\$ (37,486)</u>	<u>\$ 68,749</u>	<u>\$ 78,453</u>	<u>\$ 90,341</u>	<u>\$ 115,433</u>