

City of Cambridge, Maryland
General Fund FY2019 Analysis

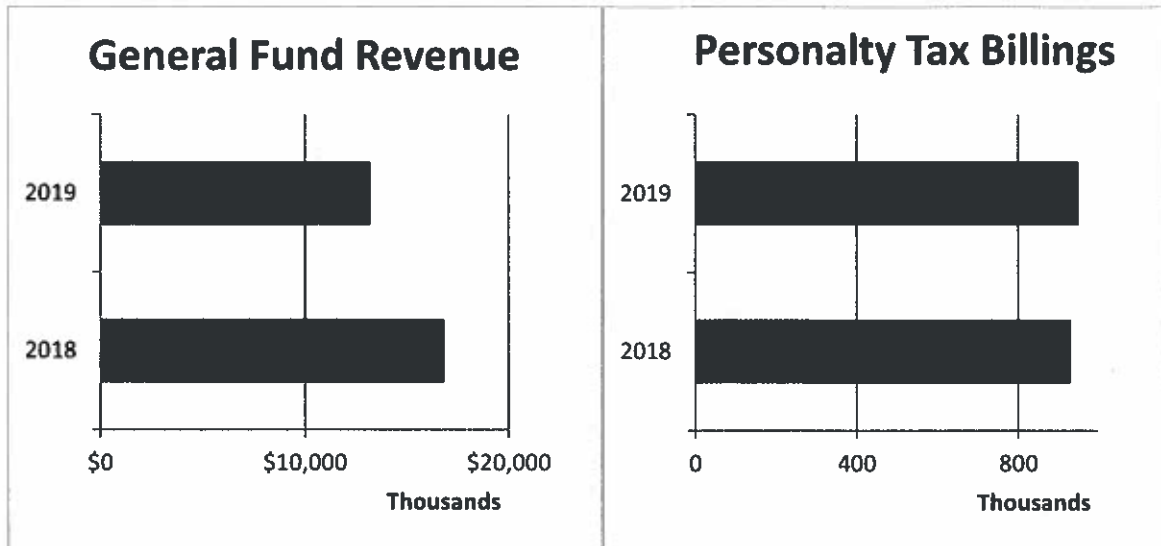
General Fund Revenues Budget to Actual

Revenue Category	Current Fiscal Year				Previous Year		
	FY19 Adopted	FY19 Amended	Actual 6/30	% Amend. Received	FY18 Amended	Actual 6/30	% Act Rec/Spent
Taxes	8,792,697	8,792,697	8,955,672	101.85%	9,268,290	9,098,727	98.17%
Licenses and Permits	504,500	504,500	482,094	95.56%	471,500	563,501	119.51%
Grants	995,474	1,118,985	1,083,941	96.87%	3,354,469	4,535,255	135.20%
Service charges	912,700	912,700	893,859	97.94%	942,500	948,058	100.59%
Fines and forfeitures	54,000	54,000	20,903	38.71%	54,248	41,634	76.75%
Miscellaneous revenue	106,206	150,808	242,104	160.54%	174,243	282,728	162.26%
Overhead allocation	1,476,094	1,476,094	1,320,821	89.48%	1,515,030	1,381,774	91.20%
* Other financing sources	1,455,000	1,654,845	201,488	12.18%	2,471,100	36	0.00%
Total	14,296,671	14,664,629	13,200,882	90.02%	18,251,380	16,851,713	92.33%

* Loans, transfers, reserves

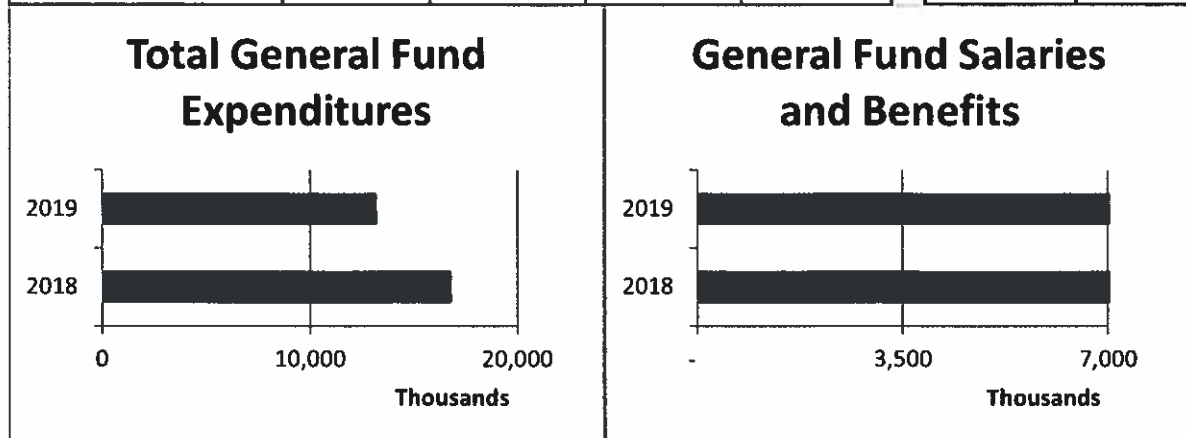
Top Ten Revenues	Current Fiscal Year			Previous Year		
	FY19 Amended	YTD Actual	% Received	FY18 Amended	Actual 6/30	% Act Rec/Spent
Real estate taxes	5,804,900	5,930,416	102.16%	5,710,900	5,707,264	99.94%
Personalty taxes	915,000	951,419	103.98%	915,000	931,559	101.81%
Refuse (sanitation) fees	827,000	818,198	98.94%	827,000	813,558	98.37%
Income taxes	650,000	774,239	119.11%	600,000	692,246	115.37%
Room tax	740,000	659,208	89.08%	750,000	730,645	97.42%
State Highway Grant	310,349	342,286	110.29%	510,853	310,853	60.85%
Police protection grant	200,323	191,622	95.66%	201,337	201,357	100.01%
Cable TV Franchise	145,000	155,249	107.07%	133,000	153,965	115.76%
Rental registration	138,000	145,360	105.33%	135,000	140,080	103.76%
Buildings & Equipment	98,000	107,972	110.18%	81,000	185,538	229.06%
Total	9,828,572	10,075,969	102.52%	9,864,090	9,867,065	100.03%

City of Cambridge, Maryland
General Fund FY2019 Analysis



General Fund Expenses Budget to Actual

Expenditure Category	Current Fiscal Year				Previous Year		
	FY19 Adopted	FY19 Amended	Actual 6/30	% Amend. Spent	FY18 Amended	Actual 6/30	% Act Rec/Spent
Personnel							
Salaries	5,060,513	4,859,436	4,721,121	97.15%	5,061,085	4,856,085	95.95%
Benefits	2,697,248	2,800,118	2,544,395	90.87%	2,549,088	2,478,649	97.24%
Other operating expenses	3,545,978	4,000,312	3,754,581	93.86%	3,801,331	3,137,271	82.53%
Capital outlay	1,734,500	1,757,131	1,113,363	63.36%	5,478,428	5,933,793	108.31%
Debt service	1,030,718	1,030,718	935,484	90.76%	1,238,547	972,278	78.50%
Other items *	227,714	216,914	(2,752,314)	-1268.85%	122,901	203,913	165.92%
Total	14,296,671	14,664,629	10,316,630	70.35%	18,251,380	17,581,989	96.33%



City of Cambridge, Maryland
General Fund FY2019 Analysis

General Fund Budget to Actual

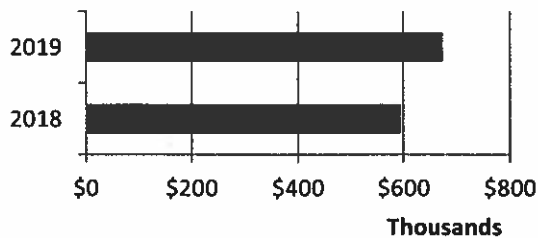
	Current Fiscal Year				Previous Year		
	FY19 Adopted	FY19 Amended	Actual 6/30	% Amend. Spent	FY18 Amended	Actual 6/30	% Act Rec/Spent
Total Revenues	14,296,671	14,664,629	13,200,882	90.02%	18,251,380	16,851,713	92.33%
Less capital grants	(647,953)	(659,581)	(717,686)	108.81%	(2,510,000)	(3,937,024)	156.85%
Adjusted Revenue	13,648,718	14,005,048	12,483,196	89.13%	15,741,380	12,914,689	82.04%
Total Expenditures	14,028,957	14,396,915	10,316,630	71.66%	17,992,795	17,581,989	97.72%
Less capital grants	-	(228,626)	(451,997)	197.70%	(4,175,000)	(5,676,110)	135.95%
Adjusted Expenditures	14,028,957	14,168,289	9,864,633	69.62%	13,817,795	11,905,879	86.16%
Transfer to Marina Fund	267,714	267,714	324,054	121.04%	258,585		0.00%
Total	(647,953)	(430,955)	2,294,509		1,665,000	1,008,810	

City of Cambridge, Maryland
Marina Fund FY2019 Analysis

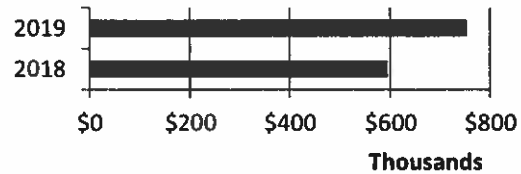
Marina Fund Revenues Budget to Actual

	Current Fiscal Year				Previous Year		
	FY19 Adopted	FY19 Amended	Actual 6/30	% Act Rec/Spent	FY18 Amended	Actual 6/30	% Act Rec/Spent
<i>Revenues</i>							
Boat slip rentals	170,000	170,000	210,728	123.96%	183,000	153,843	84.07%
Boat slip electric	10,000	10,000	11,732	117.32%	10,000	10,156	101.56%
Transients-subleasing	40,000	40,000	49,754	124.39%	68,000	50,913	74.87%
Marina Fuel	99,000	99,000	103,997	105.05%	99,000	106,282	107.36%
Miscellaneous revenue	3,150	3,150	2,856	90.67%	4,800	4,040	84.16%
Grants	55,000	55,000	26,677	48.50%	120,000	65,000	
Other funding sources	267,714	267,714	267,714	100.00%	266,401	203,913	76.54%
Total Revenue	644,864	644,864	673,458	104.43%	751,201	594,147	79.09%
<i>Expenses</i>							
Personnel	114,767	-	7,646		111,903	135,679	121.25%
Other operating expenses	165,194	279,961	339,588	121.30%	165,194	163,916	99.23%
Overhead allocation	59,903	59,903	98,996	165.26%	99,104	111,842	112.85%
Capital Outlay	50,000	50,000	53,326	106.65%	120,000	-	0.00%
Debt service	255,000	255,000	253,547	99.43%	255,000	182,710	71.65%
Total Expenses	644,864	644,864	753,103	116.78%	751,201	594,147	79.09%
Add to/ (Use of) Reserves	-	-	(79,645)		-	(0)	

Marina Fund Revenue



Marina Fund Expenditures

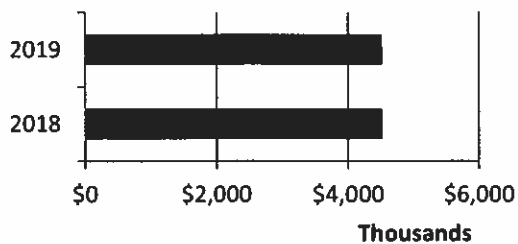


City of Cambridge, Maryland
Sewer Fund FY2019 Analysis

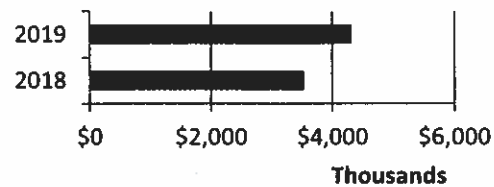
Sewer Fund Revenues Budget to Actual

	Current Fiscal Year				Previous Year		
	FY19 Adopted	FY19 Amended	Actual 6/30	% Act Rec/Spent	FY18 Amended	Actual 6/30	% Act Rec/Spent
<i>Revenues</i>							
Sewer service	3,988,888	3,988,888	3,722,532	93.32%	3,673,953	3,696,816	100.62%
Sanitary district charges	462,700	462,700	458,961	99.19%	459,100	459,621	100.11%
Horn Point	24,000	24,000	23,940	99.75%	33,000	20,536	62.23%
Pollution control-septic Grants and loan proceeds	54,000	54,000	36,112	66.87%	60,000	56,766	94.61%
Miscellaneous revenue	240,000	240,000	243,000	101.25%	240,000	243,000	101.25%
Other funding sources	8,400	8,400	24,732	294.43%	23,100	40,047	173.36%
	-	-	-		198,000	-	0.00%
Total Revenue	4,777,988	4,777,988	4,509,277	94.38%	4,687,153	4,516,786	96.37%
<i>Expenses</i>							
Personnel	54,790	54,790	57,114	104.24%	58,252	81,380	139.70%
Other operating expenses	2,106,108	2,106,108	2,161,531	102.63%	2,296,811	2,011,479	87.58%
Capital outlay	465,000	465,000	334,296	71.89%	180,000	80,312	44.62%
Overhead allocation	1,396,191	1,396,191	1,202,090	86.10%	1,396,191	1,269,932	90.96%
Appropriated Reserve	-	-	(196,000)		-	-	
Debt service	755,899	755,899	755,643	99.97%	755,899	83,617	11.06%
Total Expenses	4,777,988	4,777,988	4,314,674	90.30%	4,687,153	3,526,720	75.24%
Add to/ (Use of) Reserves	-	-	194,603		-	990,066	

Sewer Fund Revenue



Sewer Fund Expenditures

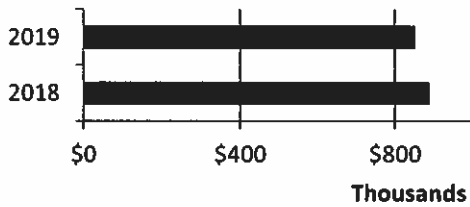


City of Cambridge, Maryland
Health Ins Fund FY2019 Analysis

Internal Service Fund Revenues Budget to Actual

	Current Fiscal Year				Previous Year		
	FY19 Adopted	FY19 Amended	Actual 6/30	% Act Rec/Spent	FY18 Amended	Actual 6/30	% Act Rec/Spent
Revenues							
Transfers from GF	852,000	852,000	852,000	100.00%	870,000	887,126	101.97%
Total Revenue	852,000	852,000	852,000	100.00%	870,000	887,126	101.97%
Expenses							
Premiums/Claims	1,261,667	1,261,667	1,292,398		870,000	974,947	112.06%
Contributions	(409,667)	(409,667)	(386,558)	94.36%			
Total Expenses	852,000	852,000	905,840	106.32%	870,000	974,947	112.06%
Add to/ (Use of) Reserves			(53,840)			(87,821)	

**Health Ins Fund
Revenue**



**Health Ins Fund
Expenditures**



City of Cambridge, Maryland
MUC Fund FY2019 Analysis

Municipal Utilities Commission (MUC) Fund Revenues Budget to Actual

	Current Fiscal Year			
	FY19 Adopted	FY19 Amended	Actual 6/30	% Act Rec/Spent
<i>Revenues</i>				
Water sales	1,827,358	1,827,358	1,586,149	86.80%
Fire lines	30,000	30,000	31,700	105.67%
Miscellaneous sales	100,000	100,000	143,198	143.20%
Miscellaneous revenue	89,500	89,500	110,620	123.60%
Reserves				
Total Revenue	2,046,858	2,046,858	1,871,667	91.44%
<i>Expenses</i>				
Personnel	936,108	936,108	896,767	95.80%
Other operating expenses	1,640,900	1,640,900	1,049,606	63.97%
Capital expenses	-	-	-	
Debt service	12,050	12,050	12,022	99.77%
Total Expenses	2,589,058	2,589,058	1,958,395	75.64%
Add to/ (Use of) Reserves	(542,200)	(542,200)	(86,728)	

Previous Year		
FY18 Amended	Actual 6/30	% Act Rec/Spent
1,732,174	1,559,827	90.05%
29,000	30,740	106.00%
80,000	209,948	262.43%
89,500	118,117	131.97%
-	-	
1,930,674	1,918,632	99.38%
915,189	920,370	100.57%
903,435	884,384	97.89%
100,000	-	0.00%
12,050	7,172	59.52%
1,930,674	1,811,926	93.85%
-	106,706	

MUC Water Billings

