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FISCAL YEAR 2023-2024 DRAFT BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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Budget Calendar Memo



To: The Honorable Commissioners of Cambridge
From: Tom Carroll, City Manager *Tom M. Carroll*
Date: April 21, 2023
Subject: Budget Transmittal Memorandum, Fiscal Year 2023-2024

Please find attached the draft Fiscal Year 2023-2024 Budget and Capital Improvement Program (draft Budget) for your consideration and adoption before July 1, 2023.

The draft Budget holds constant the real property tax rate from FY 23 of \$0.8096/\$100 of assessed value and implements water and sewer fee increases for the first time in more than a decade.

The additional utilities fees will be used to implement a series of needed investments in our sanitary sewer collections systems. The City is undertaking the West End Sewer Replacement Project and the Trenton Street Pump Station Replacement Project in FY 24. These two projects exceed \$7 million in investment and are part of a medium-term capital plan to improve our sanitary sewer infrastructure.

In FY 24, the City will also stabilize and remediate (but not renovate yet) its Old City Hall, commence engineering and design on a major shoreline resiliency project, replace equipment, and continue investments in technology. Equipment ordered in the prior fiscal years will be delivered in FY 24 and will improve the City's fleet and

rolling stock. The Commissioners are investing heavily in our community's basic infrastructure and equipment.

The draft Budget also establishes four important financial reserves. These include a rainy-day fund, a debt reserve, a set aside of \$900,000 for shoreline resiliency, and an art in public places reserve funded with annual contributions of 1% of our capital improvement plan. Even after these reserves are established, the City will end FY 24 with between \$2 and \$3 million in undesignated fund balance in its General Fund. The City of Cambridge remains in a strong fiscal position as we begin next year.

And the FY 24 draft Budget spends or allocates all remaining American Rescue Plan Act (ARPA) funding the City has received over the last two years. This one-time injection of significant federal funding has been pivotal to our capital planning, support for those in need in the community, capitalization of a land bank authority, revenue replacement, the establishment of the *Portia Johnson-Ennels* youth internship program, advancing community-oriented policing, and many more worthy endeavors.

Key planning and community engagement processes are contemplated in FY 24. These processes include a new comprehensive land use planning process, a small area plan for the Pine Street historic district, shoreline resiliency, marina capital planning, updating an economic development plan, and public art.

Reviewing this draft FY 24 Budget

Like most municipal budgets, this document is thick and filled with tables, spreadsheets, and jargon. Most budgets are not drafted for the average taxpayer to easily read and understand. By necessity, expenditures are organized into hundreds of line items for city staff to use in implementing the budget.

It is common to be drawn into the details of the operating budget—the trend of expenditures on vehicle maintenance or fuel costs for example. These details are indeed important, and city staff have to be prepared to explain the business decisions we make daily with tax dollars. It is also important to focus on how the entirety of the draft budget implements the strategic plans and policy objectives the Commissioners of Cambridge have established.

Despite being filled with acronyms and numerous tables, a municipal budget is much more than a series of spreadsheets showing where funding comes from and how the municipality is spending it. A city budget is a statement of intention. It communicates to the reader what the city commits to accomplish in partnership with residents in the upcoming year. It is a statement of what we prioritize, and in my view, it is akin to a contractual commitment.

To help organize deliberations about community priorities, most city budgets are split into two parts: an operating budget and capital budget.

An operational budget provides for day-to-day services, paying for police officers to patrol our streets, for trash to be collected and disposed of, for water to come out of the tap, and permits to be reviewed. An operating budget mostly pays for the people who serve the public as employees, the supplies and resources employees need to do so, and the facilities we work from to serve.

A capital budget includes bricks and mortar projects and large equipment purchases that last multiple years. A capital project includes sewer line replacements, new vehicles, or replacing a heavy dump truck or backhoe used to dig up water and sewer breaks. Capital plans require more advanced planning and consideration of long-term implications of investment.

This budget message has several companion documents immediately following it in this draft FY 24 Budget. These include:

- a memorandum stating how this draft FY 24 Budget advances the five goals Council established in February by Resolution No. 23-06.
- a companion document detailing how several proposed and largely grant funded positions will enable the City to fully leverage significant amounts of federal grant dollars made possible through the Bipartisan Infrastructure Law (BIL) and the Inflation Reduction Act (IRA).

- A recommended option for investing an additional \$1,060,000 if the Commissioners are comfortable— after fully funding reserves—ending FY 24 with \$2 million in undesignated fund balance in the General Fund.

Throughout the remainder of this budget message, I will detail the financial conditions and plans for each of the City of Cambridge’s five funds.

I draw special attention to Tables 1 and 2, which we can use to explore budget amendments. These two tables are the budgetary equivalent of pilot’s altitude gauge. The Commissioners can use this gauge to see how any change in the draft budget increases or decreases each fund’s ending fund balance, showing how present-day decisions change future financial positions in each fund.

General Fund

Overall, the General Fund in this draft Budget for FY 24 is balanced. That is, the General Fund as proposed will receive \$14,636,751 in revenues and will spend \$14,635,411 in expenditures, providing a modest surplus.

As shown in Tables 1 and 2, the City of Cambridge began FY23 with \$5,644,065 in undesignated General Fund balance. Based on current forecasts, the FY 23 Budget will end the fiscal year with a \$7,471,347 in undesignated fund balance. This improved financial position is a result of vacancies, underspending in various line items, and better than expected revenues. From a purely financial perspective, this is positive. That said, some of this improved cash position is a result of the challenges we faced hiring quality people to deliver the services we intended to provide.

The City is beginning FY 24 by setting aside \$4,514,743 in reserves which are described more fully below. This means that the beginning FY 24 General Fund undesignated fund balance is \$3,063,546.

Importantly, though, the FY 24 Budget relies on \$400,000 in one-time ARPA funding as a revenue. In FY 25, the City will use \$300,000 in ARPA as a revenue replacement, but then ARPA will have been completely spent. This means that the City in fact has a structural budget deficit to manage in future years. We must grow our revenue, decrease our expenditures, or both in the months and years ahead.

Wages and Benefits

Throughout FY 23, the City made numerous position-based wage increases that are reflected in Tables 5 and 6. The new wages and classifications table is based on an internal review of staffing, job duties, rank structure, and the marketplace. Every city employee makes substantially more than she or he did in FY 22, allowing us to better compete in a difficult labor market and helping our employees personally address inflationary pressures they feel just like our taxpayers do.

Because wages for various positions have been increased throughout the FY 23 fiscal year, this draft Budget does not provide an across-the-board wage increase. The draft Budget nevertheless provides money for employees who are not at the top of their classification’s pay scale to move up towards the salary ceiling for their classification after an evaluation confirms acceptable or excellent performance. The City will be developing a performance

review process that clearly defines the ways in which these salary adjustments can be made. This performance review system is not in place yet but will be among the top priorities for the Department of Administrative Services in FY 24. Even as this work remains to be done, the draft FY 24 Budget provides funding to award performance increases to employees not at the top of their salary ceilings.

I am quite pleased with the structure established by the Cambridge wages and classifications system in Table 5. It provides a living wage for our employees. It will be used to set clear performance targets for our employees to both move to the top of a salary range within a classification or to pursue advancement into a higher classification through a promotion or reclassification based on obtaining additional credentials the City identifies. For instance, a Public Services Department Maintenance Worker I can be reclassified and better compensated if he or she obtains a CDL or water license. This new system also addresses wage compression which was a result of wage increases at the lower end of the pay scale being higher than increases at the top. This structure creates some wage differential between ranks and classifications.

More work remains to be done to modernize our pay system, establish contemporary position descriptions, formalize performance review processes, and make our system competitive and transparent. Still, I think the pay scale that has been developed provides a solid foundation for rewarding our employees, competing in the job market, and motivating excellence in public service.

The City is also modestly increasing the employee share of our traditional healthcare plans starting July 1. City

of Cambridge employee healthcare premiums have not been increased since 2009, in large part because wage increases were nonexistent or very modest for many of these years. The City's healthcare premiums for our traditional plans are very low compared to public and private employers. Moreover, the increases in healthcare costs for the traditional plans will only cost employees collectively an additional \$25,000 on a \$6,915,765 payroll (or around 0.36%). These are modest increases in the employee share of healthcare premiums.

The traditional healthcare plans will also be changed to require modest co-insurance costs for employees who select name brand pharmaceuticals when generic alternatives are available. This modest change provides an incentive for employees and their dependents to consider much cheaper alternatives or share more in the costs if they decide to take the more expensive, name-brand drugs.

Premiums and plan design for the City's high-deductible plan (often just referred to as our HSA plan) remain unchanged. An individual employee has a deductible of \$1,500 and an employee plus dependents has a deductible of \$3,000. Despite these relatively higher deductibles, the City will provide the employee \$2,000 annually, in quarterly deposits, into their Health Savings Account (HSA) if they meet our wellness objectives. If the employee does not achieve wellness targets, she or he will receive only \$1,500 from the City. Moreover, the employee pays significantly less in premium deductions for our HSA plan and can deposit money from each paycheck pre-tax into their HSA.

Almost one in five of our employees selected the HSA plan in FY 23 even though it was new for our

organization. We hope to encourage more employees to choose this plan in FY 24. Also, starting in FY 24, new employees will only be offered the HSA plan. Over time our traditional plans will be phased out. These gradual changes to our healthcare offerings give a strong financial incentive for employees and their dependents to make smarter health and lifestyle choices which in turn will reduce the City's long-term healthcare costs.

Authorized Positions

The draft Budget adds only one new City position over its FY 23 organization, a third code enforcement officer. It does reestablish a Grants Coordinator position which had been redesigned as a Management Analyst but is now vacant, and it does increase a part-time mechanic to a full-time mechanic, too.

The City may well obtain significant state and federal grant resources for key projects like healthy homes and shoreline resilience. These grants, if obtained, will provide resources sufficient to hire additional staff. A companion memorandum to the Budget Transmittal Memorandum explains staff's analysis of needs if we obtain federal grants.

The draft Budget does include funding for ten summer youth interns, and these are shown in the Department of Administrative Services. Funding for this new program is a \$75,000 transfer from the Special Projects Fund to the General Fund with more planned after FY 24.

Special Projects Fund

This is the second year with the Special Projects Fund, a fund established to account for capital and grant

projects apart from the day-to-day operations of the City of Cambridge which are shown in the General Fund.

(Late in this draft Budget's development, the City received word that it will receive a \$540,000 Maryland Department of Emergency Management (MDEM) grant for environmental planning. This will fund as many as two more positions, though these positions and expenditures have not been added to this draft Budget document.)

The Special Projects Fund allows the budget reviewer to more easily make sense of the General Fund and determine if the City is structurally balanced. Because Cambridge does not presently have a structurally balanced General Fund generating an operating surplus that allows for a capital program, the City's capital plan is largely funded through ARPA, fund balance, grants, and utilities. More investment is needed in non-utility infrastructure such as roads, equipment, parks, and facilities.

Fund Reserves

This draft Budget establishes four financial reserves in the General Fund or Special Projects Fund. These include a "rainy day" reserve, a debt reserve, and an Art in Public Places reserve, all of which were recently established by resolutions adopted by the Commissioners of Cambridge in April. The fourth reserve is a set aside of 5% of the costs of the \$18 million shoreline resiliency project (\$900,000) to ensure the City can leverage the remaining 95% of funding from federal and state grants. These reserves are detailed below and supporting documentation about the reserves are detailed in the appendix.

Rainy Day Reserve

The Government Finance Officers Association (GFOA) recommends a general service unit of local government provide a rainy-day fund equal to two months of revenue. This draft budget establishes \$2,444,337 reserve to fulfill this best practice. While this money is available if necessary, the budget removes this reserve from broader discussions to ensure that the City is saving for possible emergencies.

Debt Reserve

The Debt Reserve has been established to set aside an additional cushion to pay the year-after the upcoming year's debt service obligations for the General Fund. In this draft Budget the City pays all of its FY 24 debt next year and sets aside FY 25's annual debt service payments for the General Fund too. This is the equivalent of budgeting next year's mortgage and keeping the year after next's mortgage in the bank too. This is in addition to the rainy-day reserve described above, and this provides additional fiscal flexibility should the City need it in years ahead. In all likelihood, however, this debt reserve will never be utilized and will be carried forward year after year providing security to future councils. In FY 24, the debt reserve is \$1,063,463.

Combined, the debt reserve and the rainy-day reserve set aside \$3,507,800 for an unlikely emergency. This practice allows this and future councils to make policy decisions about the City's structural balance, reserves, and debt with the knowledge that the City has acted responsibly.

Art in Public Places Reserve

Starting in FY 24, this reserve will formally set aside 1% of its capital plan each year for murals, sculptures, banners, or any other art media. In FY 23, the City set aside \$18,900, funding from ARPA which remains and which will be carried for in FY 24.

Each fund will include a new expenditure line item called "Transfer to Special Projects for 1% for the Arts". Each fiscal year, staff will compute each fund's capital investment, and then transfer 1% of that figure to the Special Projects Fund. These funds will be carried for year after year until spent on art projects consistent with our plans and policies.

Because of the major investment in sewers planned for FY 23-FY 25, the Sewer Fund is making a sizeable transfer to the Art in Public Places reserve account in FY 24.

Total available funding for public art in FY 24 in this reserve is \$106,943.

Shoreline Resiliency Reserve

Led by resident Larry White and City Engineer George Hyde, the City has developed significant plans to prepare Cambridge's waterfront for sea level rise stemming from climate change. The City has applied for \$18 million in funding to design and build a living shoreline embankment from Cambridge Creek to Gerry Boyle Park. This substantial investment requires a \$1.8 million local match. The City hopes to receive half of these matching funds from the State of Maryland, and to cover our remaining local match this budget sets aside \$900,000 in a reserve.

This living shoreline and embankment system will have ongoing operating and maintenance expenses, probably warranting the establishment of its enterprise fund with fees to ensure ongoing maintenance. This is not contemplated yet, but once the project moves from concept to design and then construction, more policy deliberation will be necessary on how to create this new enterprise in a manner that is fair and equitable for all.

Sanitary Sewer Fund

The Sanitary Sewer Fund is one of three enterprise funds operated by the City of Cambridge. An enterprise fund can be thought of like a separate business entity owned and managed by the Commissioners of Cambridge. The City charges customers fees every month to collect and treat wastewater before discharging the treated water into the Choptank River in compliance with all regulations.

In 2022, the City conducted an internal utility rate study which was followed by several public listening sessions. The rate study recommended, and Council passed, the first utilities rate increase in a decade. Because the rates for solid waste were also raised at the start of 2023, the City is phasing in water and sewer rate increases starting with modest rate increases in July of 2023 and additional rate increases scheduled for July of 2024. By the start of FY 25, the City will have raised water and sewer charges 10% over the 2013 rates for these life-giving services.

As a result, the Sewer Fund (and Water Fund) will receive some additional revenue in FY 24 but most of the rate increase has been delayed until FY 25. This approach softens the impact for ratepayers but does pose a few fiscal

challenges for the draft FY 24 Budget. Still, the rate increase and federal infrastructure investment enables the City to pursue two needed sewer projects in FY 24.

Bids will be opened before the end of FY 23 for the Water Street Sewer Project. The City has already issued \$2.5 million in bonds (true interest cost of 3.829%) to match a \$504,000 direct spending allocation from the federal government. This project is expected to reduce or eliminate sanitary sewer overflows from inflow and infiltration during wet weather events along Water Street. The debt service to retire the \$2.5 million of debt is included in both the FY 24 budget and Table 3 which shows all City of Cambridge debt.

The FY 24 Budget includes a \$4.1 million project to rebuild the Trenton Street Pump Station. This project has already been awarded a forgivable loan and low-interest loan from the Maryland Water Quality Revolving Loan Fund. This project is under design and is expected to be bid the spring of FY 24. This project will require coordination with adjacent property owners because of the small size of the Trenton Street project site.

As mentioned briefly above, line 849 in the draft Budget includes a transfer to the Special Projects Fund from the Sewer Fund for the 1% for the Arts reserve. This transfer of \$76,050 is substantial indeed, but so is the amount of investment the City is making in our sanitary sewer infrastructure next fiscal year.

Water Fund

The City of Cambridge is fortunate to have a well-run water utility with ample, affordable, and high-quality drinking water. The City purchased its water system in 1959,

and it has been capably overseen by the Commissioners of Cambridge and the Municipal Utilities Commission since. Starting in FY 23, the reorganization has made the water utility a division of the Public Services Department, starting the process of having one department head to oversee water, sewer, streets, and buildings and grounds. This approach offers opportunities for efficiency and resource sharing. That said, the Department of Public Services still draws its resources from separated funds such as the Water Fund, Sewer Fund, and the General Fund. The reorganization does not alter the fund accounting we need to follow for our enterprise funds, including the Water Fund.

Another aspect of the 2023 reorganization is the functional separation of utility billing—now part of the Finance Department—from the field staff who read water meters, pump and treat our water, and maintain our water supply system. The Water Fund continues to pay for the costs of the Utility Billing Division. Thus, the fund accounting remains the same even as the organizational structure is realigned.

What is new this year is a full payment from the Water Fund to the General Fund pursuant to the City's allocation formula shown in Table 9. In prior years, the water utility received surprisingly large credits for services it provided to other city departments or funds. This practice has ended. Now, the water utility pays for its fair share of overhead cost allocation, or at least its fair share under the existing cost allocation formula. Staff continues to plan on evaluating this formula for the FY 25 budget process.

The Water Fund in FY 24 shows a structural deficit of (\$127,710) which is solved by modestly drawing down its undesignated working capital. This structural deficit will be erased in FY 25 when the Water Fund enjoys the full benefit of the utility rate increase which has been split into two fiscal years to soften the impact to the ratepayers.

The Water Fund is not undertaking any unusually large capital projects in FY 24. Its only capital expenses are normal vehicle, meter, and main replacements and accordingly its transfer to the Special Projects Fund for public arts is a modest \$3,345.

The reorganization of the water utility has not been without criticism. The Municipal Utilities Commission capably completed its mission set forth in 1959 to ensure that the City of Cambridge retired its debt incurred to acquire the water system. The changes made in 2023 to reorganize the City are consistent with more contemporary municipal organizational structures.

It is vital that in the years ahead the Commissioners of Cambridge and city staff work cooperatively to maintain the integrity of the City's water system, bringing up the service levels of other systems to the water system's standards. Our water system sets the bar for the highest common denominator of what our municipal services should be. I welcome the continuing discussion and scrutiny around this important and universally shared objective.

Marina Fund

The City's third enterprise fund is the Marina Fund. Our marina supports working watermen, recreational boaters, cruise ships, transient boaters, dockside fishing, and

visitors simply enjoying the views of our treasured lighthouse and scenic river front.

The City's marina needs significant investments in the coming years. This includes a new system to reduce the impacts of wave action for our customers' boats which is budgeted at \$430,000 in FY 24. City Engineer George Hyde has obtained a grant for this project and this project's revenue and expenditure are shown in the Special Projects Fund. The Marina Fund also includes security gates at piers A and D and a replacement heat pump for the Lighthouse in FY 24.

Future capital needs include the need to replace three piers (E, F, and H), ideally as soon as FY 25. Each pier replacement is expected to cost \$1 million. The State of Maryland provides generous grants from boater user fees, but even with the prospect of a 50% grant from the State the Marina Fund will need approximately \$1.5 million to pay for our local share of the pier replacements. This is not supportable from the current slip fee and revenue structure we have, even after a slip fee rate increase was approved in FY 23.

A meeting of stakeholders was held in March to lay groundwork for a more robust planning process for these substantial investments. Our waterfront is a community treasure and an economic engine benefiting the entire community. Most marina expenses should be paid for from grants or user fees, but the entire community benefits from our water access. The marina will need continued Commissioners of Cambridge attention, planning, and investment in the coming years.

Conclusion

This draft Budget is framed around the goals the Commissioners set in February. The budget invests significantly in basic infrastructure, our youth, and organizational improvements.

It starts to add performance measurements, summary tables, financial data informing conditions, demographic information about the community we serve, and reestablishes a capital improvement plan.

It is not a perfect document but is a step forward and provides a solid base to improve upon next year.

Early indications make staff optimistic Cambridge will obtain several significant federal grants. This includes COVID-19 funding made through the MDEM for shoreline resiliency and healthy homes funding through Housing and Urban Development (HUD). These federal dollars will also enable us to add to our workforce, improving our overall ability to serve Cambridge. Great care is needed as we add to our workforce that we are preparing for the end of federal grants. Equity and fairness need to be baked into all of our programs and reorganization processes.

As with any budget, this document leaves questions unanswered even as it presents a flexible business plan for how to adapt to changing circumstances. Central themes that are woven throughout this document and therefore our FY 24 work plan include:

- Funding for much needed sanitary sewer projects,
- Creating financial reserves consistent with best practices,

- Capitalizing a Land Bank Authority of Cambridge which will cut through the Gordian Knot that is our local housing crisis,
- Continuing investments in our fleet, public facilities, technology, and streets,
- Creating an organizational structure that will be more responsive to the community by investing appropriately in our City of Cambridge work force,
- Advancing diversity, equity, and inclusion,
- Investing in opportunities for our youth, intentionally fostering the next generation of leaders,
- Preparing for key successions in senior staff roles, including City Engineer and Director of Planning.
- Continuing and deepening community engagement between residents and the police to foster a partnership that will reduce crime, especially unacceptable levels of violent crime.

This is truly rewarding and important work, and I am honored to be part of these discussions.

Acknowledgements

This is the second budget Finance Director Deborah Cooper and I have prepared together. I appreciate so much her insight, analytical ability, open-ended questions, and ability to switch between the tactical and strategic levels. Ms. Cooper has been with the City for almost two years now, and she is establishing improved financial controls and business systems in her department. She has assumed oversight responsibilities for the utility billing and payroll functions. Much more work remains to modernize our

financial systems. Under her stewardship, the City continues to have clean audits and to make advancements month after month.

I also appreciate my other co-workers. Department heads, senior staff, and front-line employees are adapting as we reorganize and prepare for senior leadership transitions. Our organization is in flux, and City team members are embracing these changes.

I want to draw special attention to two senior staff members who are entering new career phases in 2023: City Engineer George Hyde and Director of Planning Patricia Escher. George will retire this fall after 25 years of dedicated service as our City Engineer. In his final year, we are undertaking more than \$7 million of construction on sewers, an expected \$1 million on roads, and entering design for the \$18 million shoreline resiliency project. If the standard of success is whether or not you left the community better than when you arrived, George is an outstanding success.

Pat Escher will at some point convert to part-time, and I am so grateful for her continued service. She has brought in and managed millions of dollars of grants with a special emphasis on the Pine Street neighborhood. Pat helped the City acquire a deeply problematic nightclub in FY 23 and will assist with many critical planning processes in 2023. I admire her so much, and like George, she is transitioning to a new phase of her career having made Cambridge better for her effort.

We have new department heads in new roles. Ina Holden is our new Director of Administrative Services, focusing on human resources and risk management. She has a to-do list that goes through multiple note pads. Police

Chief Justin Todd has capably led the Cambridge Police Department for nine months. His commitment to community policing is contagious. Bucky Jackson returns to his hometown of Cambridge after a successful career with the Navy, and he will carry on where George Hyde left over. Assistant City Manager Brandon Hesson is presently straddling two new departments, Development and Public Services. We are lucky to have his leadership, his energy, and his emotional intelligence guiding these key teams. The full-time Director of Public Services remains as of this writing an active recruitment.

This draft Budget has not made much mention of Cambridge's Rescue Fire Company, and I would be truly remiss if I did not recognize and thank the thousands of volunteer hours these women and men give back to our community. Capably led by Chief Adam Pritchett and Assistant Chiefs Brad Walters and Andrew McCarter, RFC is foundational to Cambridge. Equipment such as the ladder truck ordered in the last two fiscal years will start to arrive any day now. These expensive pieces of equipment save lives. The City still has need for more investment in fire equipment in the near term even as we await for delivery and deployment of prior investments.

I appreciate so much those who work geographically closest to me. This includes Tyasia Johnson, Lynne Widli, Cheryl Hannan, and Jeanetta Churchill. They have all helped with this budget document and special projects throughout the year. They are wonderful co-workers.

Thank you also to the Mayor and Commissioners for your work and policy deliberations.

Budget Review Process

The Finance Director and I will make a short presentation and overview on April 24th at the regularly scheduled Council meeting.

The first public discussion will be a budget workshop on May 8th between 5 and 6 p.m. The regularly scheduled council meeting that evening will include first reading only of the appropriation ordinance to adopt the FY 24 Budget, as well as an ordinance to keep the City's real estate property tax rate at \$0.8096 per \$100 of assessed valuation.

The Commissioners may wish to consider holding an additional budget work session on Monday, May 15th which could also include an additional opportunity for resident input.

The second scheduled work session will be held on May 22nd between 5 and 6 p.m. This work session will also be followed by a regular council meeting at which time we propose to have second reading and a public hearing on both the appropriation ordinance and the real property tax rate.

This schedule enables the adoption of the FY 24 Budget at the end of May, more than five weeks before the end of the current fiscal year. This is an improvement over last year's adoption of the FY 23 Budget only a few days before the end of FY 22. If Council wishes to continue deliberations into June, you may set additional work sessions and potentially additional council meetings to adopt the appropriations ordinance. Our normal meeting schedule is interrupted in June by the Maryland Municipal League conference, so some thought to the budget schedule is

necessary if Council wishes to continue its deliberations beyond May.

I look forward to discussing next year's draft Budget in the days ahead.

Respectfully Submitted,

Tom M. Connor



To: The Honorable Mayor Rideout and the Commissioners of Cambridge
From: Tom Carroll, City Manager *Tom M. Carroll*
Date: April 21, 2023
Subject: On Budget and Goal Alignment (in the draft FY 24 Budget and Capital Improvement Program)

The Commissioners held a goal setting session on February 4, 2023 and adopted the following five goals by passing Resolution No. 23-06:

1. Be inclusive, consistent, and fair retaining, assisting, and attracting businesses with consistently applied rules and processes; and
2. Improve the City of Cambridge's organizational efficiencies and effectiveness; and
3. Create a more beautiful City with better and healthier housing, improved gateways, a vibrant downtown, and a sense of pride within the City staff and our community as a whole; and
4. Engage Cambridge's youth and foster meaningful work for our young adults; and
5. Develop improved infrastructure, long-term projects, and capital plans, including the preservation and restoration of the old City Hall structure at 307 Gay Street by 2026.

This memorandum discusses the ways in which the draft FY 24 Budget and CIP aligns with and advances these goals.

Goal 1: Inclusive, consistent, and fair business support

The City has elevated the economic development function to the newly created Assistant City Manager and tasked this role with overseeing a unified Department of Development. By placing planning, historic preservation, building safety, code enforcement, housing, and economic development under the same senior staff member, the City has taken a big step towards ensuring it supports the business community and residents as they invest in their properties. Assistant City Manager Brandon Hesson serves on the Dorchester County Chamber Board of Directors and Chesapeake College's Foundation, making him extremely well connected to our business and workforce development networks.

Also, the Commissioners have provided significant financial support for Cambridge Harbor (\$500,000 over two fiscal years, including \$200,000 in FY 24) and the Hyatt Mixed-use redevelopment project (\$450,000¹ over five years) that has stalled

¹ To date, the City has not paid any funds for the Hyatt Mixed-use redevelopment. Even with the City's pledge to help, the development has not yet moved forward. The City pledged \$150,000 from ARPA in FY 23 and future tax revenue contingent on new homes coming online and those new homes generating new property taxes that would pay the remaining \$75,000 per year for four years for a total of \$450,000 in support for the bridges which

since 2008. Should Council accept the recommendations in the Supplemental Investment Memorandum, an additional \$500,000 will be provided for economic development activities and investment. The City has partnered with Cambridge Main Street on smaller downtown investments and dedicated more Public Services Department staff to maintaining the City's downtown facilities.

Staff transitions in the City Engineer Department and the Division of Planning present a challenge to this goal as both offices are instrumental in reviewing all development and redevelopment plans. The Commissioners have already provided funding to have our new City Engineer, Bucky Jackson, overlap for most of 2023 with retiring veteran City Engineer, George Hyde. Director of Planning Pat Escher will continue in FY 24 on a part-time basis, similarly, assisting with the transfer of institutional knowledge to the new staff in the Planning Division.

The City is launching a Comprehensive Plan planning process in FY 24. Typically, any changes to a city's zoning codes and other land use regulations follow a comprehensive planning process, so it is probable that updates to the Unified Development Code are on the horizon. The City is also implementing short-term rental registration. The planned creation of the Land Bank Authority of Cambridge (LBAC) will facilitate market intervention, site assemblage, and redevelopment. And we anticipate a vacant property registration program in FY 24, too.

Goal 2: Improve the City of Cambridge's organizational efficiency and effectiveness.

The City of Cambridge is in the midst of a reorganization and key senior staff transitions. Key to this reorganization is the creation of the Administrative Services Department working from the City Manager's Office. The Director of Administrative

are a \$1.2 million expense. The City's \$150,000 remains reserved in our bank account to meet our initial commitment.

Services is dedicated to supporting the human resource functions of the city as well as risk management. Duties include recruitment and onboarding, training, updating all city-wide personnel policies (many of which go back to 1995), facilitating a shift to consumer-driven healthcare with health savings accounts, and leading diversity, equity, and inclusion efforts in our organization. The City has a solid workplace-safety track record, yet there are ways the City can improve safety for our employees. This new department also includes the part-time and remote work Special Projects Coordinators and the Information Technology Division. IT is investing in mobile devices, camera systems, software, GPS equipment for key vehicles, and more.

As mentioned above, the Department of Development brings together all the teams that are involved in development and redevelopment initiatives. This will improve inter-division communication and coordination. The Department of Development is located at 1025 Washington Street, co-located with the Department of Engineering. This, too, generates efficiency and effectiveness.

The reorganization also brings together under the Department of Public Services the former Municipal Utilities Commission and the former Department of Public Works. While enterprise fund accounting requires these work teams to remain in separate divisions, the merger creates a deeper labor pool for critical incidents and should improve the City of Cambridge's service delivery. The sharing of equipment can be improved, saving taxpayers and ratepayers duplicative costs while still preserving the integrity of the water and sewer utilities.

Placing utility billing under the Department of Finance has the potential to enhance financial controls and improve customer service by providing a larger pool of finance staff to separate duties, cross train, and cover functions. The Finance Department is also establishing new policies and procedures, reinstating a purchase requisition system, and exploring hiring

an investment firm to improve the interest income yield on the City's treasury.

The Cambridge Police Department has not been reorganized but is nevertheless managing a great deal of change. This includes placing community-oriented policing at the center of its operations. Cambridge's crime rate, especially our violent crime in our most disadvantaged neighborhoods, is unacceptably high. Reducing crime is not something any police agency can do on its own. Simply adding more patrol officers will not accomplish this goal, though the City clearly needs more police. Instead, the City and all of our residents must forge deep and abiding partnerships and find ways to share the responsibility for preventing and solving violent crime. In addition to the community-oriented policing emphasis, CPD has moved to 12-hour shifts for patrol. The new wages and classifications system the City has created greater certainty around wages and reduces wage compression.

The degree of organizational change the City team is experiencing is remarkable. Our organization is being stretched, modernized, re-equipped, and challenged to achieve more. Many positions are filled with employees who have only been with the organization for a short time. And while this offers a chance for new insights and new approaches, it also means the City is losing institutional knowledge. Managing these transitions requires a great deal of my time and attention, and I appreciate so much how the Commissioners have recognized the need to make this a central goal.

Goal 3: Better, healthier housing, improved gateways, a vibrant downtown, and a sense of pride

None of the Council goals has more staff attention than making a meaningful impact on our housing. First, the City will establish the Land Bank Authority of Cambridge (LBAC) and capitalize it with \$1 million in FY 24. The LBAC holds the greatest promise of cutting through the systemic problems of

property abandonment, neglect, intentional vacancy, and poor housing conditions. Additionally, the City is applying for a \$4.4 million Housing and Urban Development (HUD) grant on or before May 2, 2023. If awarded, the City will hire two new dedicated housing professionals to manage significant home renovations concentrating on but not limited to the Historic Pine Street neighborhood. The City has also received \$3 million for the Home Ownership Works (HOW) Program and more than \$2 million for the Pine Street neighborhood.

The draft FY 24 Budget funds an additional (third) Code Enforcement Officer in the General Fund. In addition, the City is dedicating more senior staff time to reviewing and improving our enforcement standards and approaches for property maintenance. Code Enforcement will work hand in hand with the LBAC to remediate problem properties and encourage private investment.

The Commissioners have already provided a great deal of additional funding for improvements to our fleet and equipment. Because of supply chain delays, the employees have not seen all the benefits of this new equipment, though vehicles are starting to be deployed in the field. Funds are provided in the draft FY 24 Budget to acquire new Public Services and Code Enforcement uniforms to reflect the new organizational structure and improve worker visibility and safety. The draft FY 24 Budget increases funding for employee recognition, too.

The draft FY 24 Budget continues to set aside ARPA funding for downtown investment and gateway projects. More public input is needed to formulate projects, but this funding will help us ensure the City has some ability to move forward with projects once we do.

Finally, the establishment of an art-in-public-places program creates a dedicated funding stream for gateway enhancements. As with our gateways and downtown, more resident engagement is needed to determine exactly how the City can invest in public art and cultural enrichment.

Goal 4: Engage Cambridge’s youth and foster meaningful work for our young adults.

The draft FY 24 Budget provides two funding allocations to advance the goal of engaging our youth. Combined, the City is setting aside \$750,000 from ARPA to create meaningful work opportunities for our youth and to enhance youth transportation.

- The City is budgeting \$75,000 in FY 24 for the *Portia Johnson-Ennels Youth Internship Program’s* inaugural year. Moreover, the City is reserving an additional \$300,000 in the Special Projects Fund to provide four more years of funding so that this effort can be sustained. The Director of Administrative Services has an interdepartmental team that will be launching a recruitment effort in the coming weeks so this new program will begin this summer.
- The draft Budget sets aside \$375,000 in ARPA funding for youth transportation, an effort that will require some sort of partnership. Council set an end-of-summer deadline for this effort. Similar to how the City is setting aside funding to sustain the *Portia Johnson-Ennels Internship* over multiple years, staff envisions spending this one-time ARPA funding over multiple years to build momentum and facilitate a partnership that will endure.

The City has also dedicated more time and resources to our youth by providing a school resource officer to Mace’s Lane, providing some ARPA funding to Cambridge school principals, and youth athletics through CPD.

Goal 5: Develop improved infrastructure, long term projects, and capital plans; restore the old City Hall.

The City has developed a five-year plan for the water and sewer systems. This plan includes \$20 million in water and sewer investments, leveraging grants and low-interest loans, replacing

equipment, and continuing to improve operations. Between FY 23 and FY 24, the City will bid and award contracts for over \$7 million of sanitary sewer investments. To pay for these planned investments, the City is phasing in a 10% increase in water and sewer charges in FY 24 and FY 25.

This budget includes \$800,000 in planned expenditures for the first phase of a stabilization and restoration project of the former City Hall at 307 Gay Street. This assumes the City receives \$200,000 from the State of Maryland bond bill and two separate \$100,000 grants. Both smaller grants require a dollar-for-dollar local match, or \$200,000. To complete Phase I funding, the draft FY 24 Budget provides \$400,000 of funding, including carrying forward \$200,000 budgeted in FY 23. The Phase I project will be scaled back if some of the State of Maryland funding does not materialize. Phase I is the stabilization of the structure. This involves abating all hazardous materials, phased interior demolition and fire bay reconstruction (to accommodate the train garden), exterior fixes, and structural work. Subsequent phases will include a full-blown renovation plan and construction.

The City has pursued more than \$18 million of state and federal grants to advance the Shoreline Resiliency Project. As of this writing, the City has been awarded a \$540,000 grant with a \$60,000 local match in FY 24. This is a major capital project that will manage the impact of sea level rise to preserve the integrity of our historic district for the next fifty years.

The draft FY 24 Budget includes more than \$4 million of investment to reconstruct the Trenton Street Pump Station. Engineering is already underway, and this project is expected to start in the spring of 2024.

New City Engineer Bucky Jackson has applied for a \$4.1 million grant to reconstruct Cedar Street, including needed replacements of the culverts under Cedar at the headwaters of Cambridge Creek. This grant is pending, and the project presents an opportunity to enhance connectivity and one of our gateways. If the grant application is not successful, the City will need to

develop a plan to replace these culverts in the next two to three years.

Finally, the City engaged stakeholders from the Marina and the waterfront. Significant investments are needed in the City's Marina in the near term. The Engineering Department has obtained a \$430,000 grant to reduce underwater wave action, and modest improvements are planned around the Marina and at the iconic Lighthouse. The FY 24 Budget includes funding to engage stakeholders in a formal process and form a stakeholder advisory group to assist with planning and funding Marina investments.

Conclusion

Many of the investments detailed in the draft FY 24 Budget tie directly to the established Council goals set by Resolution NO. 23-06. As I start my second year of service as Cambridge City Manager, my optimism for our community is growing. We are investing ARPA funds strategically, establishing new tools to bend our community's housing towards justice and fairness, our community has transformational projects like Cambridge Harbor in the works, and much more. There is a lot to be excited about.

At the same time, I recognize that the City of Cambridge operates today with a deficit of trust from our residents, taxpayers, stakeholders, and visitors. It pains me to state this, but I have heard this message from many people, and I believe we must acknowledge and address this perception.

Far too many community members lack trust in law enforcement in general and the Cambridge Police Department in particular.

I have heard other residents openly discuss their view that they do not think they receive good value for the taxes and fees they pay to the City of Cambridge.

Still others discuss the City's historical shortcomings, including the City's role in perpetuating structural racism.

I have too many reports of residents contacting the City and not having their concerns or problems sufficiently addressed, and in too many cases, they report no response at all.

Our sanitary sewers overflow with the increasingly frequent severe summer storms, risking public health and damaging our sensitive environment.

Other residents do not understand our procedures and processes and feel like the City does not adequately listen to community feedback.

Clearly, the City of Cambridge must do a better job communicating what the City is doing to make our community better.

And finally, a casual drive through Cambridge's neighborhoods reveals far too much litter, too many broken sections of sidewalks, dilapidated housing, traffic signs which are faded or leaning and often both, and other indications of blight or distress. Cambridge needs to dig itself out of a historical underinvestment in housing, infrastructure, and social cohesion.

All of these trust and performance deficits can be addressed, though not all at once. It is for these reasons the Commissioners have set forth a goal of organizational improvements with a commitment to openness and transparency. The public's trust needs to be rebuilt day by day, solving or managing a problem and then moving on to solve or manage the next. We need every city employee to have a hand in this effort.

And through the Council's goals and this draft FY 24 Budget, we can take important steps towards rebuilding trust and confidence with the public.

I appreciate so much the chance to serve as the City Manager of this wonderful community as we engage in the vital work of establishing community trust, confidence, and hope.

Respectfully Submitted,





To: The Honorable Mayor Rideout and the Commissioners of Cambridge
From: Tom Carroll, City Manager *Tom M. Carroll*
Date: April 21, 2023
Subject: On Supplemental Investments (not included in the draft FY 24 Budget and CIP)

Two key points warrant amplification from the Budget Transmittal Memorandum.

First, the City is establishing best practice financial reserves with our new rainy day and debt reserve policies. This should give greater certainty to Council as you review the rest of the draft FY 24 Budget, ponder capital needs, and look ahead to future fiscal years. These financial reserves targets have been developed by local government experts who have studied what is needed to withstand an economic downturn, a natural disaster, or another public health crisis.

Second, the City's General Fund FY 24 Budget is not *structurally* balanced because it relies on one-time ARPA revenue for the FY 24 (\$400,000) and FY 25 (\$300,000) fiscal years. Accordingly, there remains a need to grow City revenues, cut City operating expenses, or a combination of both, to establish a structurally balanced budget.

And even if we achieve structural balance where annual revenues equal annual operating expenditures, the City does not have excess revenue to provide an adequate CIP in FY 25 and beyond. Cambridge has for too long

deferred investment in its basic infrastructure because of our historical structural budget deficits.

While we have a modest structural imbalance in FY 24, we still forecast ending FY 24 with \$3,076,420 left over even after best practice financial reserves over \$3.5 million are set aside in the draft Budget.

I recommend the Commissioners invest \$1,060,000 of the \$3,076,420 of undesignated fund balance in FY 24.

You will notice this recommendation is not included in the draft FY 24 Budget but would take an additional action of Council to direct these items be added into the adopted FY 24 Budget and CIP. If the Commissioners take this recommended action, the General Fund will still end FY 24 with slightly over \$2 million of undesignated fund balance to address future imbalances in FY 25. This is, in my opinion, perfectly acceptable given our healthy fiscal position and clear and present needs in the community.

\$450,000 for Street Maintenance

In 2018, the City Engineer prepared a study that showed the need to invest \$500,000 annually in our streets. Especially because of the COVID 19 pandemic, the City has

not made these annual investments. In FY 23, the City used \$500,000 in one-time ARPA funding for road resurfacing, and this work should begin very soon. Staff proposes providing the City Engineer with \$450,000 in FY 24 from the fund balance. This funding could be used to match grants, pick up on road resurfacing from the 2018 priority list, invest in sidewalks or municipal parking lot repairs, or other traffic safety enhancements.

\$25,000 for Maces Lane Community Center

A previous Council committed to provide the Maces Lane Community Center \$50,000 annually for ten years (MOU adopted on December 14, 2020). This is not binding on this or future councils but is nevertheless a commitment the City should honor, if possible. The Mace's Lane Community Center project was awarded \$50,000 in ARPA funds from the City in FY 23. The Mace's Lane Community Center construction has begun, and community support is growing for this worthy endeavor. It is my understanding that the project still has a funding gap for construction. By providing a modest additional contribution in the upcoming fiscal year, the City helps to close this gap and honors the spirit of the 2020 commitment. This approach allows the City of Cambridge time to evaluate a continuing operating request in a future budget cycle.

\$25,000 for Cambridge Main Street

Cambridge Main Street (CMS) requested \$50,000 in operating support in FY 24. It is not uncommon for a municipality to provide annual operating support for Main Street organizations. The City provided \$50,000 to CMS at the end of FY 22 and another \$50,000 in ARPA funding in

FY 23. The City and CMS are also partnering on lighting, landscaping, and streetscape improvements.

If the Commissioners approve this supplemental investment, I recommend we provide \$25,000 to CMS in FY 24. This would be a one-time commitment with no guarantee that it will be continued in FY 25. CMS continues to recover from the pandemic, and while they are an essential civic partner, this approach allows the City of Cambridge time to evaluate a continuing request in a future budget cycle.

\$150,000 for Department of Public Services Equipment

The Commissioners provided \$500,000 in FY 23 for vehicle replacement of our dilapidated Public Works fleet. Larger pieces of crucial replacement equipment—two medium dump trucks and a bucket truck—have been ordered but not yet delivered.

This proposal is to provide an additional \$150,000 towards a heavy dump truck which will cost \$200,000. (The remaining \$50,000 will come from the Sewer Fund if Council approves this purchase, as the heavy dump truck will be used for roads and sanitary sewer services.) The substantial investment the Commissioners' made in the public services fleet replacement in FY 23 will be continued if Council approves this funding recommendation.

Revolving Loan Fund for Sidewalks

I propose the City provide \$200,000 in the Special Projects Fund to capitalize a sidewalk replacement revolving loan fund. The City already has in place the legal authority to have the City replace sidewalks and charge residents for the costs, but funding has not been provided of late for this

program. Replacement sidewalks will facilitate accessibility for persons with disabilities, connect our community's diverse neighborhoods, and encourage walking and socialization in our community.

This funding is not sufficient by itself to capitalize a sidewalk revolving loan fund. But if augmented in the next several years with additional and similarly sized appropriations, the repayments of prior projects will become a revenue stream that can be used for future year sidewalk projects, enabling a comprehensive series of improvements throughout Cambridge. This will make our community more walkable, more interconnected, and more sustainable.

Also, this newly funded program can be developed to encourage economic inclusion, giving additional bidding consideration to women-owned and Black-owned businesses. If the City is able to fund this program for multiple years, these small businesses will be able to invest more in their company and assist with small business growth.

\$200,000 Supplement for old City Hall

The Commissioners provided \$200,000 in funding for the old City Hall in FY 23 which remains largely unspent and which is being budgeted again for FY 24. Thanks to the leadership of new Delegate Tom Hutchinson and the advocacy of Senator Johnny Mautz, the City obtained \$200,000 in the FY 24 legislative bond bill from the State of Maryland for this project. Moreover, Special Project Coordinator Cheryl Hannan has applied for two separate \$100,000 grants from the State of Maryland for the old City Hall project. Award announcements will be made in the July 2023 timeframe.

Given the bond bill funding, our FY 23 local funding, and two pending grants, the City has potentially \$600,000 available in FY 24 for this project if we get both pending grants fully funded. I am recommending that we use an additional \$200,000 from our undesignated balance to provide a total Phase I budget of \$800,000 if we get both grants. This additional funding will allow for more stabilization and exterior improvements to the old City Hall.

One Percent for the Arts Policy Compliance

If Council agrees with the recommendations detailed above, all of the investments except the Macles Lane and CMS grants would be considered capital and thus subject to the newly-adopted Art-in-Public-Places 1% set aside.

To comply with this new policy, the City will need to transfer an additional \$10,000 to the Art in Public Places reserve in the Special Projects Fund. This includes \$4,500 for roads, \$1,500 for the dump truck, \$2,000 for the sidewalks, and \$2,000 for the old City Hall supplemental funding. Funds are available in the General Fund and the City will still end FY 24 with a projected \$2,016,420 million in the General Fund even after funding all reserves.

Council may have other projects and priorities it wishes to add to the FY 24 Budget instead of or in addition to these detailed above.

Should Council want to add projects and priorities, I would ask that any changes to the draft FY 24 Budget articulate what is being removed to make room for more expenditures or state explicitly that it is drawing down on fund balances or working capital in the appropriate fund.



To: The Honorable Mayor Rideout and the Commissioners of Cambridge
From: Tom Carroll, City Manager *Tom M. Carroll*
Date: April 21, 2023
Subject: On Possible Additional Positions (if more state and federal grants are obtained)

This memorandum is a companion document to the Budget Transmittal Memo and details how several proposed, grant-funded positions will enable the City to fully leverage significant amounts of federal grant dollars made possible through the Bipartisan Infrastructure Law (BIL) and the Inflation Reduction Act (IRA).

Three positions detailed below—Grants Coordinator, Heavy Equipment Mechanic, and an additional Code Enforcement Officer—are included in the draft FY 24 Budget. The other positions will be authorized if the City receives grants which are pending or will be submitted soon.

The City learned this month that it has been awarded a \$540,000 Maryland Department of Emergency Management (MDEM) grant to advance environmental planning around the City's shoreline resiliency project. Accordingly, we are in the process of creating two new positions in FY 23 that are described below: Environmental Program Manager and Environmental Planner. The FY 23 and FY 24 budgets will need to be amended to reflect these new positions and grant dollars; as this is a new development with a project kick-off meeting held only on April 18th, staff has not had time to incorporate these grant funds into our spreadsheets and discussion yet.

Grants Coordinator in the City Manager's Office

This position was established by the Commissioners in FY 22 but eliminated in FY 23 in order to fund an ICMA Management Fellow/Analyst. Since the establishment of the part-time Special Projects Coordinator positions in the fall, it is clear the City can magnify its project management through these flexible roles. The Management Analyst position has been vacant since last fall, and I am returning to the Commissioners' original wisdom and hiring a Grants Coordinator. It is difficult to overstate the amount of federal grant dollars which are just now starting to be made available through the BIL and IRA.

Pat Escher, our current Director of Planning, may become part-time later this year and will continue to serve the City for two or so more years. Her continued service will enable a smooth transition in the Department of Development, but it will also allow Ms. Escher to utilize her considerable talents in grant writing. Some of her budgeted part-time staffing hours will support the Grants Coordinator role.

Code Enforcement Officer

The draft FY 24 Budget provides a third person to perform field code enforcement. This is consistent with Council's goal of improving housing conditions in Cambridge. Code

enforcement in general will be taking a different approach and function to support the work of the Cambridge Land Bank Authority (LBAC) and the proposed Cambridge Healthy Homes Program (CHHP).

Heavy Equipment Mechanic

The City has historically had at least one full-time and often two full-time heavy equipment mechanics to maintain our fleet. Throughout the FY 23 year, we have had only one part-time mechanic, a retired employee who is working on a limited basis and who wishes to fully retire from the City. Accordingly, this draft FY 24 Budget provides for a full-time heavy equipment operator in the Streets Division of the Department of Public Services.

Senior Accounting Specialist (for Grants Accounting) in the Finance Office

This position (classification 10) is contingent largely on the City successfully obtaining the Maryland Department of Emergency Management (MDEM) grant for shoreline resilience, a project with \$1.8 million in design costs and \$16 million in construction costs. This finance professional could also be partially supported by potential grants from HUD, BJA, and CDBG. The City may need to establish an overhead funding formula with the federal government as more federal grants flow to units of local government. This position will relieve some of the administrative and accounting burdens borne by Planning, Housing, the City Engineer, and the City Manager's Office, freeing up these teams to focus on managing special projects and finding additional grant sources.

Healthy Homes Outreach Technician (HHOT)

This new position (classification 6) will be the family-facing outreach professional for the proposed Cambridge Healthy Homes Program (CHHP) if the City receives a \$4.4 million grant.

This grant-contingent employee's primary job will be to invite families living in eligible homes to participate in the program, establish trust, understand their needs leading up to and through the rehabilitation project, and wherever possible obtain additional services from other providers to meet their needs. The HHOT position will be paid entirely from the HUD grant if the City obtains it. That grant application is due May 2nd.

Healthy Homes Program Specialist (HHPS)

This new position (classification 10) will be the contractor-facing professional coordinating actual abatement work in homes with lead paint and other unhealthy conditions. This employee's primary job will be to contract with certified contractors to perform rehabilitation work in eligible homes, complying with all HUD requirements. This position will also be a key driver for the City's economic inclusion efforts, creating business opportunities for women- and minority-owned firms in our community. The HHPS will be paid entirely from the HUD grant if the City obtains it, and this position will supervise and support the HHOT.

Environmental Program Manager

This is a new position (classification 13 or 14) that will be funded by the recently announced FEMA grant for the City's "Make Cambridge Resilient Community Development Program". The Environmental Program Manager (EPM) will be responsible for the planning and implementation of the City's flood mitigation and environmental projects aimed at protecting the public health and safety, public infrastructure and assets against the impacts of sea level rise and major storms. The EPM will work collaboratively with City department managers, the City Engineer, and Director of Planning to ensure the integration of our flood mitigation and environmental protection efforts into all City operations.

Environmental Planner

This is another new position (classification 10) that will be funded by the recently announced FEMA grant for the City's "Make Cambridge Resilient Community Development Program". The Environmental Planner (EP) will support the planning and implementation of the City's flood mitigation and environmental projects aimed at protecting the public health and safety, and public infrastructures and assets against the impacts of sea level rise and major storms. The EP will support the Environmental Program Manager (EPM) and project team in the planning and implementation of a wide range of flood mitigation and environmental protection and restoration projects.

Community Resources Coordinator

This position (non-sworn, classification 9 or 10) will work with the police department and city, county and community resources to coordinate efforts to provide a multi-faceted intervention for community violence. The City is applying for a federal Bureau of Justice Assistance (BJA) grant as directed by the Mayor and Council in March. The chances of the City obtaining this grant and therefore funding this position are not deemed very high.

To ensure that the problems facing the community are being addressed through law enforcement, therapeutic services, and government resources, the Community Resource Coordinator will work to cultivate relationships between providers and diverse communities and to connect people to resources and opportunities around housing, education, employment, financial capability, health/mental health, social capital, and permanence. The Community Resource Coordinator position revolves around directing members of the community to the resources they need, be it childcare programs, food, utility assistance, housing, victim/witness services and more. They help individuals find services, benefits, and programs that they qualify

for, and in turn, help community programs maximize their reach and effectiveness.

Crime Analyst

This position (non-sworn, classification 9 or 10) will perform crime analysis work for the Police Department and other city entities as needed. As with the Community Resource Coordinator, the Crime Analyst role is contingent upon the City obtaining a BJA grant. The Crime Analyst's duties will include performing statistical and analytical research involving the use of computer applications, random statistical samplings, gathering and analyzing crime data for crime pattern detection, suspect-crime correlations, target-suspect profiles, and crime forecasting, preparing reports on crime data and trends for police personnel, making presentations to police personnel, city government employees, members of the community, and outside agencies.

Land Bank Authority of Cambridge Executive Director

While the LBAC will be a separate legal entity, the Commissioners of Cambridge will be instrumental in establishing it, capitalizing it, and setting forth its activities. The City's Department of Development will work closely with the LBAC, too, as described at the March 27th work session.

This position is not yet created, and the LBAC will take several months to establish and stand up. But until an operating revenue stream is established, this position should be part-time only and held by someone with expertise in economic redevelopment, property management, law, planning, or similar disciplines.

Conclusion

No action is needed at this time. Most of these positions are grant-contingent and will only be considered when the City obtains funding.



To: The Honorable Mayor Rideout and the Commissioners of Cambridge
From: Tom Carroll, City Manager *Tom M. Carroll*
Date: April 21, 2023
Subject: On the American Rescue Plan Act

The City's allocations for funding ARPA have been evolving even as we implement investments approved in FY 22 and FY 23. As of this writing, the City of Cambridge has disbursed, committed, or earmarked all \$12,083,802 disbursements received, and this is summarized in Table 10.

But I am recommending the City reallocate some ARPA funds as follows:

- Economic Development Set aside \$500,000
- Compensatory Time and Vacation Buyback \$250,000

These recommendations are detailed below.

Economic Development Allocation

The draft FY 23 Budget recommended \$500,000 for economic development and separately \$300,000 for CWDI. Last June, Council committed an additional \$200,000 for CWDI in FY 24 and accordingly the ARPA funding for economic development was reduced to \$300,000. Then, the City pledged (but has not disbursed yet) \$150,000 to support the mixed-used development near the Hyatt. In addition, DHCD has asked both the City and County to commit \$300,000 each for the parking lot improvement at the Packing House, a reasonable commitment

because this parking lot will be used by Cannery Park patrons, too.

Funding has thus been committed for CWDI (\$500,000), the Packing House (\$300,000) and the mixed-use development (\$150,000). This funding more than depletes the previous economic development ARPA allocation committed in FY 23. The ARPA table shows a \$200,000 disbursement in FY 24 to CWDI and a reserve of \$450,000 for the Packing House and mixed-use development commitments.

I have added \$500,000 to the already allocated \$450,000 for strategic economic development and so this table reflects \$950,000 for economic development in the commitment column.

In 2002, a Brookings Institution report made a seemingly small but, in my opinion, vital suggestion: create a third budget priority in addition to operating and capital: "Revitalization." Having a budget for revitalization and market intervention is essential for distressed communities like Cambridge. A revitalization budget is very much like a capital budget in that it, too, is easily deferred in lean economic times. But like a deferred capital budget, deferring revitalization has long-term negative consequences. The establishment of a revitalization budget as a third and equal priority to the operating and capital budgets in the

annual budgeting process enables the City to undertake meaningful job creation projects and tax base growth.

In 2023, the City of Cambridge created a unified Department of Development under the Assistant City Manager, Brandon Hesson. We should provide meaningful funding to empower this newly created department to succeed, and specific expenditures will require future Council approval.

This is essentially being funded by reallocating funds that had been set aside for housing preservation. This seems justified given the other housing-related investments the City is making.

Compensatory Time and Vacation Buyback

Throughout the COVID 19 pandemic, City staff in various departments have worked overtime and as a result some have accumulated large balances of compensatory time. This is especially the case in the Cambridge Police Department. Officers can accumulate large compensatory balances through being held over for shift coverage, conducting investigations, etc. This is made worse by our staffing challenges.

Additionally, some long-serving employees found themselves in a “leave-to-lose” situation towards the end of calendar year 2022. That is, they had balances of vacation in the October-December time period that exceeded the 337.5-hour limit on what they are allowed to carry over to the next calendar year by City policy. Because of our staffing challenges and the continuing impact of the pandemic, I authorized a one-time waiving of this policy so that these employees did not have to have their vacation balances reduced by policy when in fact we could ill afford to have these employees take off for much of the end of 2022 to avoid losing their vacation.

I would like to use \$250,000 from ARPA to reduce these leave liabilities, giving employees the chance before the end of this fiscal year to “sell back” any comp time. Some employees meeting conditions will also be allowed to sell back vacation time over 200 hours as of May 15th.

I recommend this be done during open enrollment starting in mid-May to encourage employees to set aside some of this income for their HSAs and/or 457 retirement accounts while they are thinking about other benefits.

I very much view this as a one-time event. We provide employees with vacation so they can take time off and recharge, spend time with their families, etc. Vacation is to be used for time off, not used to increase compensation. Under federal law, non-exempt employees have the choice to take overtime or compensatory time when they work longer hours, and many employees have accumulated comp time balances by choice. But because the last three years have been very difficult with the pandemic and staffing transitions, I propose the City utilize ARPA to reduce its leave liability.

As Council has directed, the City will be revising and updating its policy manual. I am uncomfortable with the 337.50-hour limit on accumulating vacation and feel that it should be reduced to no more than 240 hours of carry over. Again, vacation should be used for time off while in service. But at least 27 current employees—mostly our longest serving employees—have vacation balances as of mid-April that exceed 200 hours.

Accordingly, I am recommending that we allow all employees with 200 or more hours of vacation to sell back any vacation above 200 hours they have before June 30, 2023. This is optional; employees with more than 200 hours of vacation do not have to sell back any vacation. But it will be in their interest to do so if they have a lot of leave on the books because after December 31, 2023, no employee will be allowed to have more than 240 hours of vacation on the books. Employees with less than 200 hours of vacation on May 15th will not be allowed to sell back any vacation. All employees will be told during open enrollment about the new vacation carryover limits, and it will be the employees’ responsibility to schedule time off to avoid finding themselves in a “leave-to-lose” situation in the future.

Moreover, any employee with comp time will be able to sell back any or all of it to the City before the end of the fiscal year. Our workforce falls into three roughly equal categories. Some employees have both large vacation and comp time balances and will be able to sell back some of both. Another third or so, have some comp time but fewer than 200 hours of vacation and they will be able to sell back comp time only if they wish. Another third have no comp time and fewer than 200 hours of vacation on the books. This last category of employees will not be able to sell back any time. This last category includes most of our exempt employees and our newest employees who have not had much time to accumulate comp time.

This proposal has several benefits for the City and employees. First, the City communicates to all employees, “It is your responsibility to manage your own vacation and plan your time off so that you do not lose vacation.” We will strictly enforce our new 240 hour leave limit going forward. Employees who stand a chance of running into this limit are given the chance to either use their vacation between now and then or cash some of it out, so they are not harmed by the new, enforced, and lower maximum carryover.

Employees are given the choice as to how to handle their compensable time. Timing this option to coincide with open enrollment gives eligible employees the chance to manage tax liabilities, by using this compensation to fund retirement or healthcare accounts on a pre-tax basis.

The City reduces its leave liability. The City rewards our hardest working non-exempt employees and our longest serving employees. This is a nice retention signal to employees. And we correct for some unusually large compensable leave liabilities that accrued during the pandemic with ARPA funds.

Funding for this new priority largely comes from reducing the streetscape and technology allocation from the prior fiscal year, but both areas have benefitted from significant investments

already. This seems like a prudent measure to reduce the City’s long-term financial liabilities.



To: The Honorable Mayor Rideout and the Commissioners of Cambridge
From: Tom Carroll, City Manager *Tom M. Carroll*
Date: April 21, 2023
Subject: On Performance Measurements

Attached are tables that show performance measurements the City has or will begin to collect going forward. Staff will also be developing data comparisons to other peer communities and use these as benchmarks.

Performance measurement in local government is not new, but our organization has not adopted this practice yet. Measuring results takes time, and while I firmly believe it is well worth it, for now measuring results is an additional task for a city team that is already very busy. Our team needs more time to develop our metrics and collect the data.

As a result of the newness for us of performance measurement, the tables that follow are incomplete and have data voids.

Still, performance measurement and benchmarking will be a key part of how we demonstrate the value proposition to our residents. When we can use statistics, data, and comparisons we will learn what we do well and find areas where we can improve.

I am including this mostly incomplete table so that the Commissioners can see the types of measures we will be implementing in FY 24 and beyond. More measures will be

added and comparisons to other communities will be made wherever practicable.

FY 2024 Performance Measures

The following section will translate a complex and vast array of spreadsheets and figures into a more tangible understanding of performance level of a service area for a customer. The City of Cambridge provides a diverse array of services and for each of the City’s business enterprises, we strive to provide an excellent return on investment.

There is no better place to look than the following section on performance measurements to see what these dollars provide for our citizens. Performance data is much like the dashboard of your automobile. It shows where variables are at a given moment, and we use this dashboard to help make sure we stay on the road.

Performance measures can assist in efficiency and effectiveness based on the goals and objectives of the City of Cambridge. By having comparisons over time, the City of Cambridge can use the data to make managerial decisions regarding processes.

GENERAL NOTES: All Current Budget Year Projections are calculated utilizing data from the last month in which data is available for the current year. This data is utilized to compile a “monthly” average, which is then calculated for the entire twelve months of the current calendar year. In some instances, 2023 Future Year Estimates apply percentage multipliers to the Current Year Projections.

Performance Measures by Department

City of Cambridge	2022 Actual	2023 Current	2023 Projected	2024 Estimated
City of Cambridge, Square Miles (including to the centerline of the Great Choptank River)	12.5	12.5		12.5
City of Cambridge, Total Acreage	6,802.83	6,802.83		6,802.83
City of Cambridge Total Population*	13,026	13,097		
Residents per Square Mile	1,042.08	1,047.76		

*Using the March 2023 U.S. Census population estimate of 13,097 as a baseline, the City of Cambridge estimates population annually by adding the total new housing starts multiplied by 2.4 residents per household for the current budget year.

Finance	2022 Actual	2023 Current	2023 Projected	2024 Estimated
<i>Accounts Payable</i>				
Total Number of Accounts Payable Checks Issued				
Total Amount Accounts Payable				
<i>Business Taxes</i>				
Total Business Tax Invoices Processed				
Total Amount Business Tax Invoiced				

<i>Utilities (Water & Sewer)</i>				
Number of Utility Billing Accounts				
Total Water Amount Billed				
Total Water Revenue Received				
Delinquent Water Revenues				
Water Revenue Collection % (Total Revenue/Total Amount Billed)				
Water Delinquency % (Delinquent Revenue/ Total Amount Billed)				
Total Sewer Amount Billed				
Total Sewer Revenue Received				
Delinquent Sewer Revenues				
Sewer Revenue Collection % (Total Revenue/Total Amount Billed)				
Sewer Delinquency % (Delinquent Revenue/ Total Amount Billed)				
Total Utility Bill Service Charges Billed				
<i>Property Taxes</i>				
Property Tax Collections				
<i>Grants</i>				
Total Grant Income				
Total ARPA Grant Disbursements				
<i>Treasury</i>				
Treasury & Cash Reserve				
Interest Income				
City Annual Yield on Treasury				
<i>Debt</i>				
All Outstanding Debt				
Net Assessed Valuation				
Total Debt Principal as a % of Assessed Value*				
Total General Obligation Debt				
General Obligation Debt as a % of Assessed valuation				
Outstanding Debt Principal per Capita				
*Includes all debt, not just general obligation debt, which is more commonly benchmarked against property values.				

Development	2022 Actual	2023 Current	2023 Projected	2024 Estimated
<i>Housing</i>				
New Housing Unit Starts				
Residential Permits	1751	305	1220	
Commercial Permits	69	11	44	
Residential Inspections	989	203	812	
Total Value of Home Improvement Permits	\$77,530,033	\$11,235,712	\$44,942,848	
Total Building Permit Fees Collected	\$787,777	\$101,730	\$406,920	
<i>Planning & Zoning Commission</i>				
Site Plan Reviews	15	12	36	16
Special Exemptions	3	1	3	2
Conditional Uses	3	5	15	3

Zoning Code Text & Map Amendments	8	6	18	5
Other-Building Permits	637	121	363	350
Total Cases*	666	145	435	376
*Total number of cases does not include performance bond renewals and reductions.				
<i>Board of Zoning Appeals</i>				
Appeals Requested	1	1		1
Variances Requested	3	3		2
Total Cases	7	5		5
Cases Denied	0	0		0
<i>Code Enforcement</i>				
Total Violations Issued	1635	314	1256	
Total Violations Resolved Administratively	1587	250	1000	
Administrative Compliance %	97.1%	79.6%	79.6%	
Number of Stop Work Orders Issued	66	13	52	
Violations Abated by City of Cambridge	253	8		
Violations Abated by Marshall's Land Management	22	6		
Total Violations Abated by City Contractor(s)	275	14	56	
% Complaints Requiring Abatement	16.8%	4.5%	4.5%	
City Contractor Charges				
Total Property Maintenance Assessments				
<i>Historic Preservation Commission</i>				
Total Number of Cases Presented	81	63		75
Total Number of Certificates of Approval Granted	81	63		75
% Certificates of Approval Granted	100%	100%		100%

	2022 Actual	2023 Current	2023 Projected	2024 Estimated
Public Services				
<i>Buildings & Grounds</i>				
City of Cambridge, Total Acreage	6802.83	6802.83		
City of Cambridge Total Population*	13,026	13,097		
Total Number of City-Owned Buildings		18		
Total Number of City-Owned Vacant Lots		28		
Total Number of City-Owned Parks		5		7
Total Acreage City-Owned Parks		22.56		35.36
Total Square Feet City-Owned Parks		982,538		1,540,192
Total Square Feet City-Owned Parks per Capita		75.02		
<i>Streets</i>				
City of Cambridge Total Population*	13,026	13,097		
City of Cambridge Total Miles of Road	72	72		72

City of Cambridge Road Rehabilitation Expenditures*				
City of Cambridge Road Rehabilitation Expenditures per Capita				
Miles of Roadway Rehabilitated				
Road Rehabilitation Expenditures per Mile				
Tons of Road Salt Purchased				
Tons of Road Salt Stockpiled				
Tons of Road Salt Used				
Tons of Road Salt Utilized per Mile				
Hours of Street Sweeping				
Hours of Street Sweeping per Mile				
*Road rehabilitation expenditures include grant, loan or other funding from outside agencies as well as City's contribution.				
Water				
Millions of Gallons of Water Pumped per Year	787	117.8		807
Millions of Gallons of Water Billed per Year	727.8	111.7		748
Total Unbilled Millions of Gallons of Water per Year	59.2	6.1		59
% Non-Revenue Water	7.5%	5.2%		7.3%
Total Linear Feet of Water Distribution System Maintained	633,600	633,600		633,600
Linear Feet of Water Distribution System Replaced	0	0		500
% Water System Replaced	0%	0%		0.08%
Linear Feet of 4" Diameter Water Line in System				
Average Remaining Useful Life, Water Distribution System				
Catch Basins Cleaned				
Catch Basins Repaired				
Fire Hydrants Repaired	1	0		4
Fire Hydrants Replaced	3	1		4
Water Main Breaks	23	2	24	24
Water Service Leaks	41	5	15	48
Service Requests Closed/Completed	1673	370		1700
Open Service Requests to be Completed	12	4		
Total Service Requests	1685	374		
Open Requests as % of Total Requests Received	0.71%	1.07%		

	2022 Actual	2023 Current	2023 Projected	2024 Estimated
City Engineer				
Sanitary Sewer Overflows				6
MISS Utility Requests Executed (sewer and storm drains only)				1500
Stormwater/Site Plans Reviewed				12
Grading Permits Approved				15
Total Construction Dollars Administered				
Total Construction Dollars per Capita				
GIS Programs Developed				5
Administrative Services				
	2022 Actual	2023 Current	2023 Projected	2024 Estimated

<i>Human Resources</i>				
Number of Full-Time Authorized Employees				
Number of Part-Time Authorized Employees				
Total City Salary & Wages				
Total Payroll Costs (salaries, wages, healthcare, pensions)				
Total Number Workers' Compensation Claims				
Total Number Workers' Compensation Paid Claims				
Total City Paid Hours				
Average Hourly Rate per Labor Hour				
Average Tenure of Full-Time Employees in Years				
Current Number Vacant Positions				

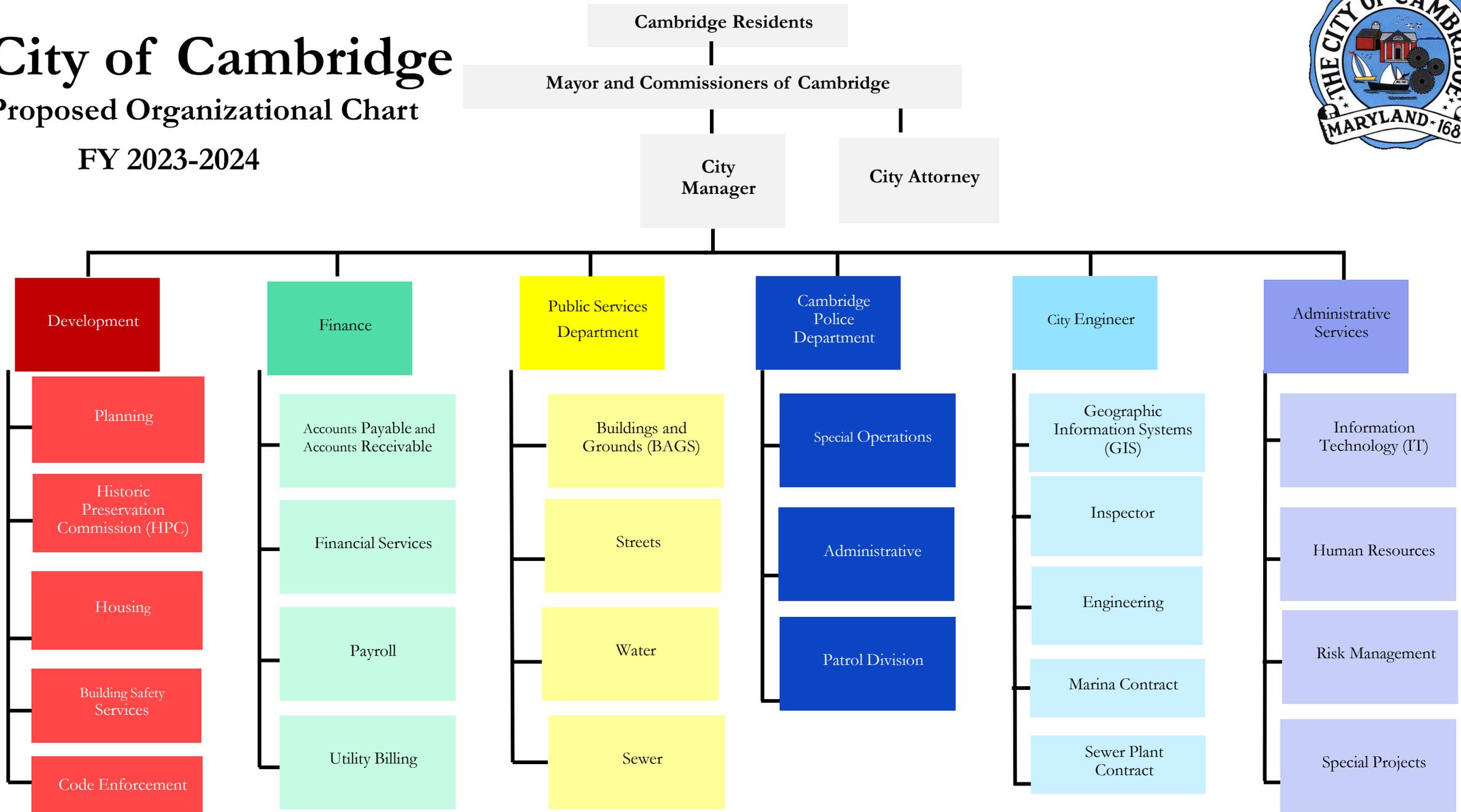
		2023 Current	2023 Projected	2024 Estimated
City of Cambridge Police Department	2022 Actual			
City of Cambridge Population*	13,026	13,097	13,097	
City of Cambridge Police Expenditures per Capita				
Total Number City of Cambridge Police Officers (all divisions)	31	33	33	
Crime Response				
Total Arrests	651	53	318	
Total Opioid Overdoses	70	5	20	
Total Fatal Opioid Overdoses	8	0		
% Fatal Opioid Overdoses	11.4%	0.0%		
Total Juvenile Arrests	145	6	36	
Total Juvenile Referrals	78	3	18	
% Juvenile Referrals per Juvenile Arrests	53.8%	50.0%	50.0%	
Total Arrests (Adult & Juvenile) per 1000 Residents	0.02	0.25	0.04	
Total Number Use of Force Incidents	103	29	116	
% of Arrests Requiring Use of Force (Use of Force Incidents/ Total Arrests)	15.8%	54.7%	36.5%	
Total Number of Illegal Guns Seized	25	11	44	
Part I Crime	2022 Actual	2023 Current	2023 Projected	2024 Estimated
Homicide	7	1	4	
Rape	3	1	6	
Aggravated Assault	91	13	78	
Robbery	17	2	12	
Total Violent Crimes	118	17	100	
Arson	2	1	6	
Burglary	91	8	48	
Larceny-Theft	464	66	396	
Motor-Vehicle Theft	31	13	78	
Total Property Crimes	588	88	528	
Total All Part I Crime	706	105	628	

Crime Rate*	5419.93	801.71	4794.99	
*Crime Rate= (Total Crimes/ Total Population) *100,000				
<i>Traffic Enforcement</i>				
Total Traffic Charges	3079	1334	5336	
Total Charges of Operating Vehicle DUI/DWI	20	8	32	
Total Number Auto Accidents	462	52	312	
Total Number Auto Accidents Caused by DUI/DWI	3	0		
Total Number Fatalities Auto Accidents	3	0		
<i>Police Officer Development</i>				
Total Hours Off-Site Training	5645	94	376	
Total Hours In-House Training	2626	627	2508	
Total Hours of Training	8271	721	2884	
Average Hours of Training per Police Officer	266.8	21.8	87.4	
<i>Community Events</i>				
Total Number of Community Events Sponsored by CPD	45	42		

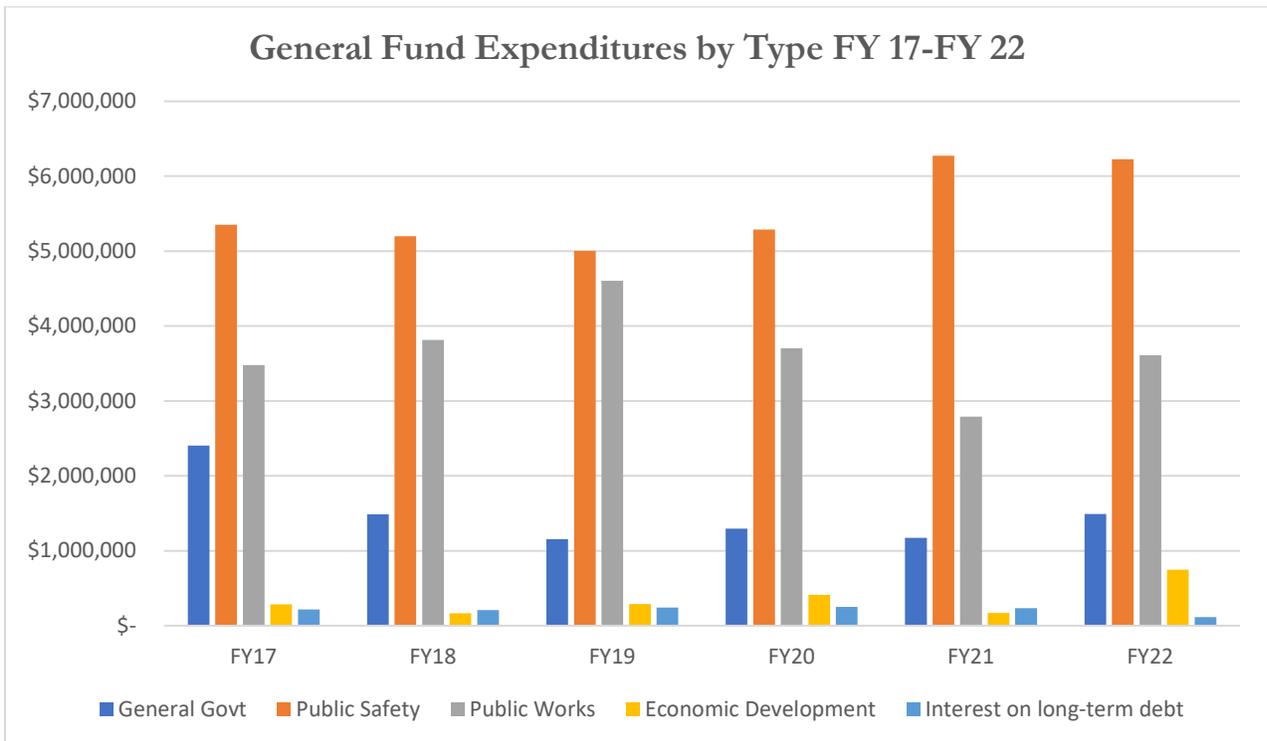
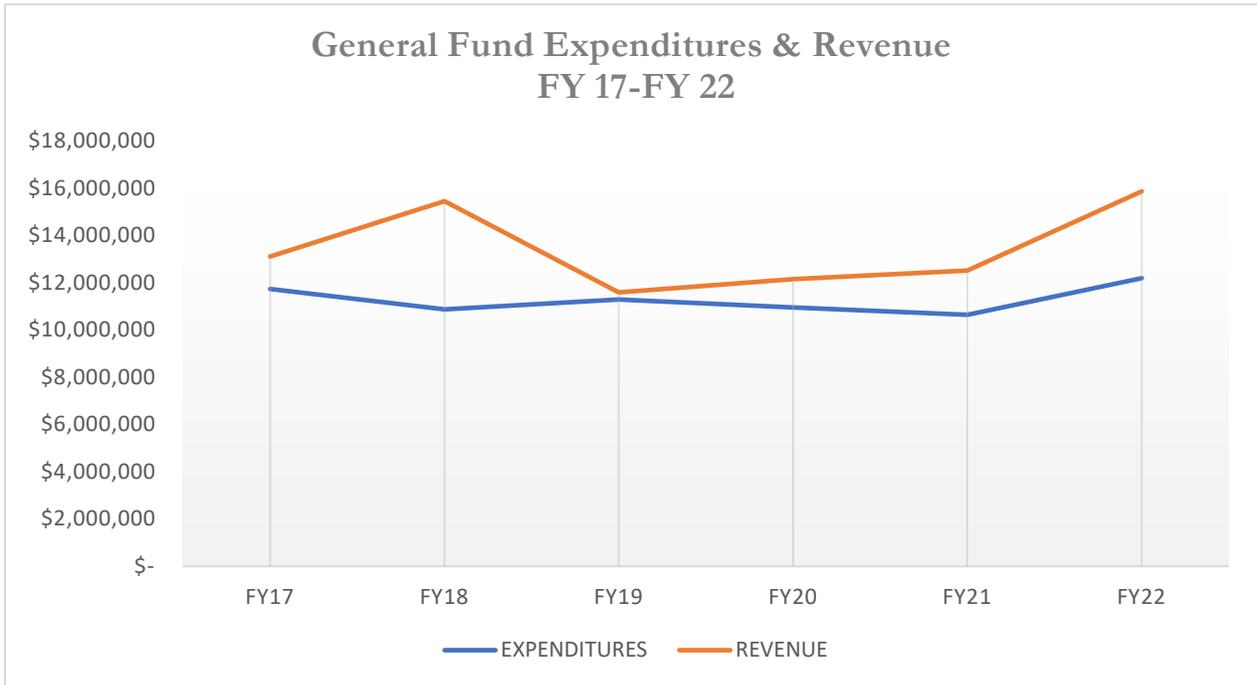
City of Cambridge

Proposed Organizational Chart

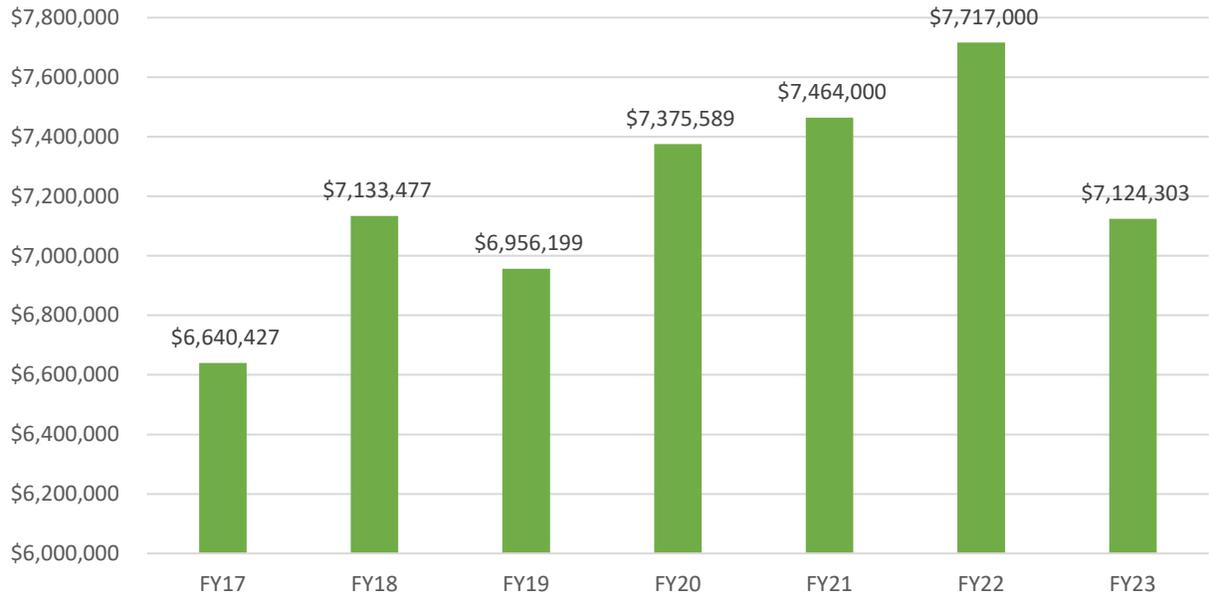
FY 2023-2024



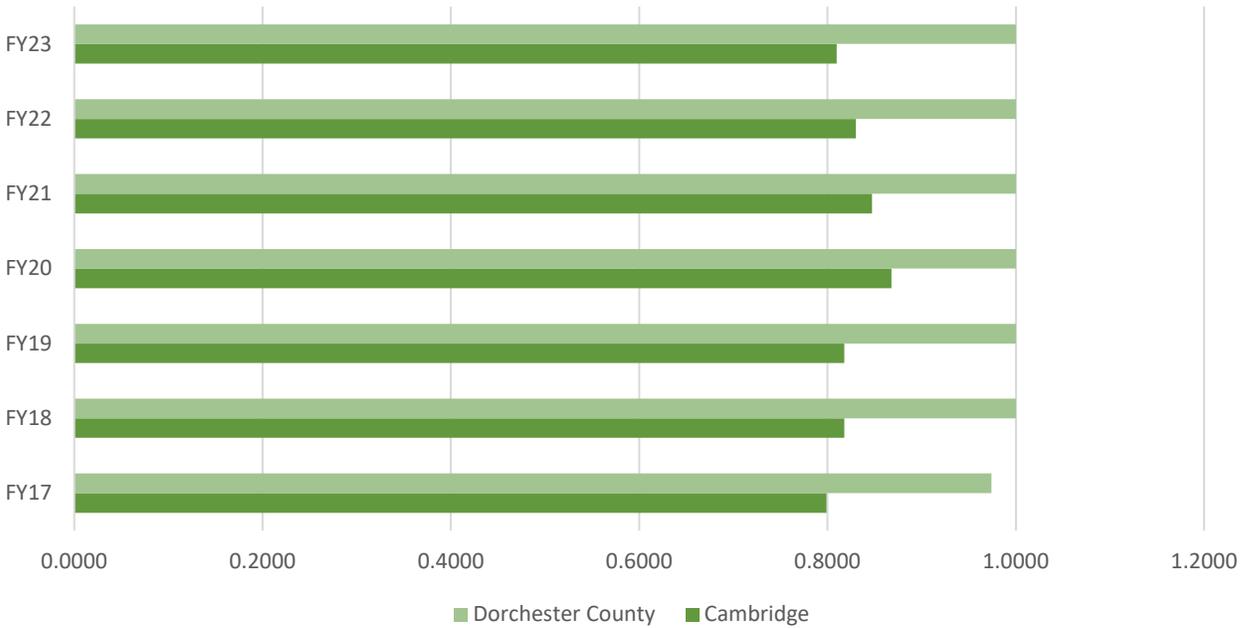
City of Cambridge Budget Information



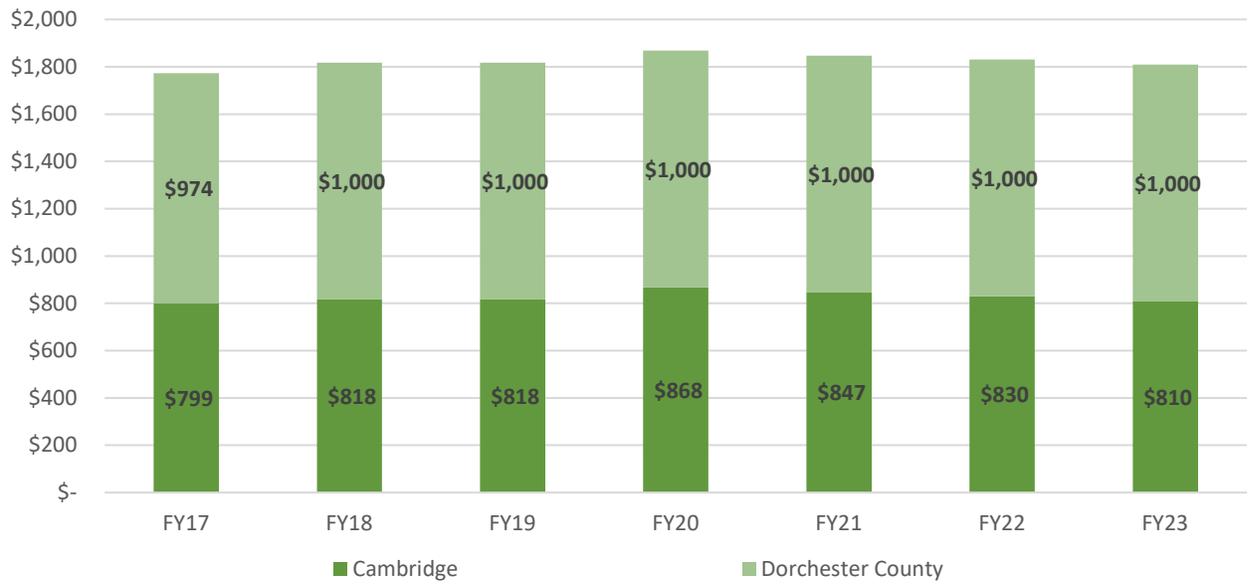
Cambridge Property Tax Revenue FY 17-FY 23



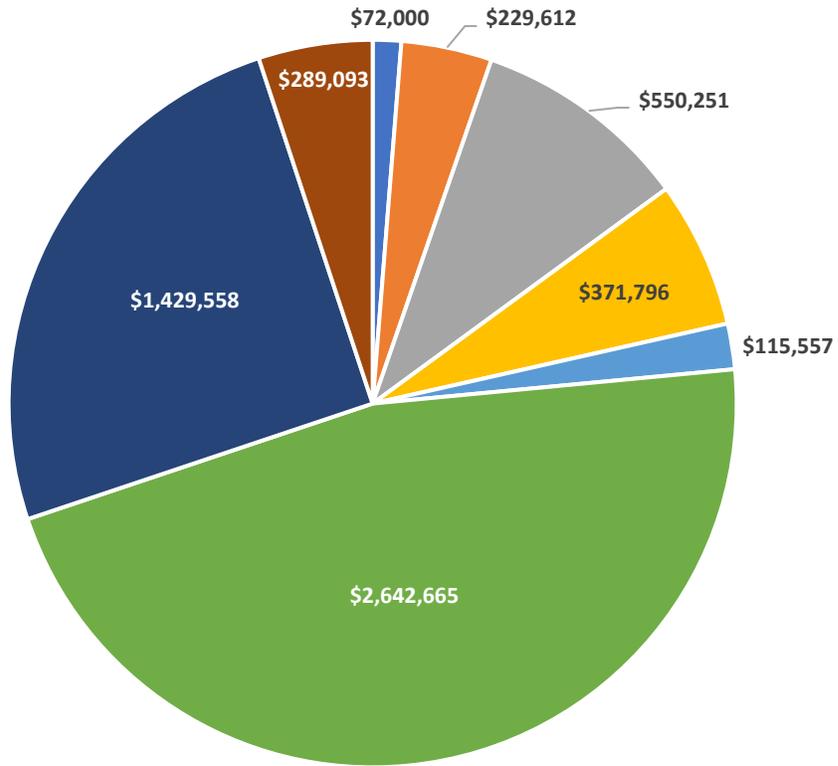
Cambridge Share of Dorchester County Property Tax FY 17-FY 23



Cambridge Share of Property Tax for Homes Assessed at \$100,000



FY 23 Employee Salary & Benefits by Department

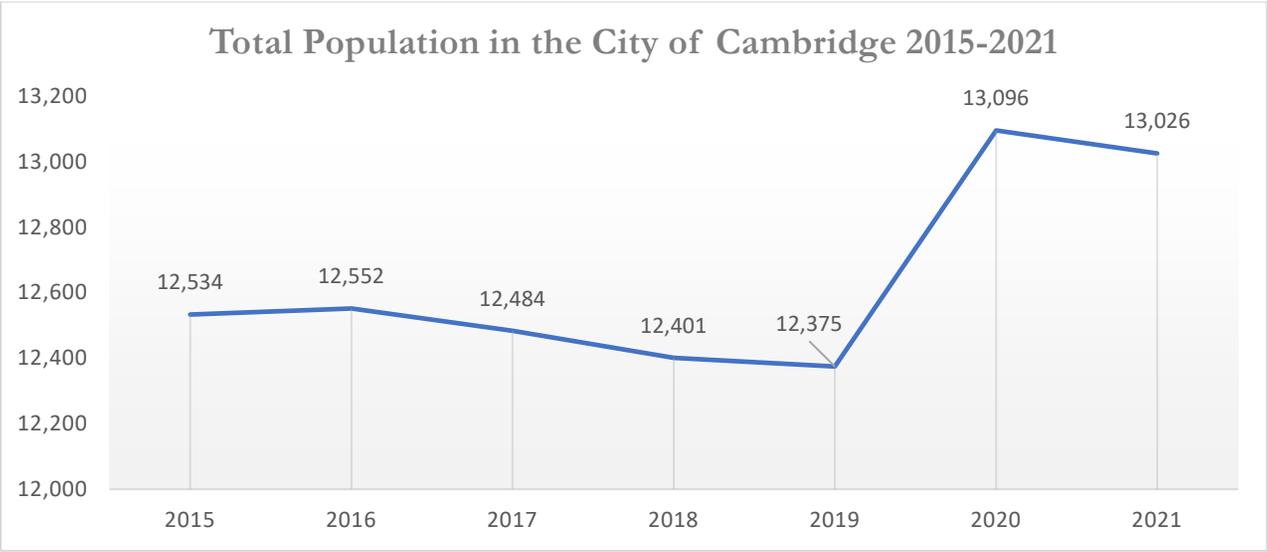


- Council & Mayor
- City Manager
- Finance
- Development
- Adminstrative Services
- Cambridge Police Dept.
- Public Services
- City Engineer

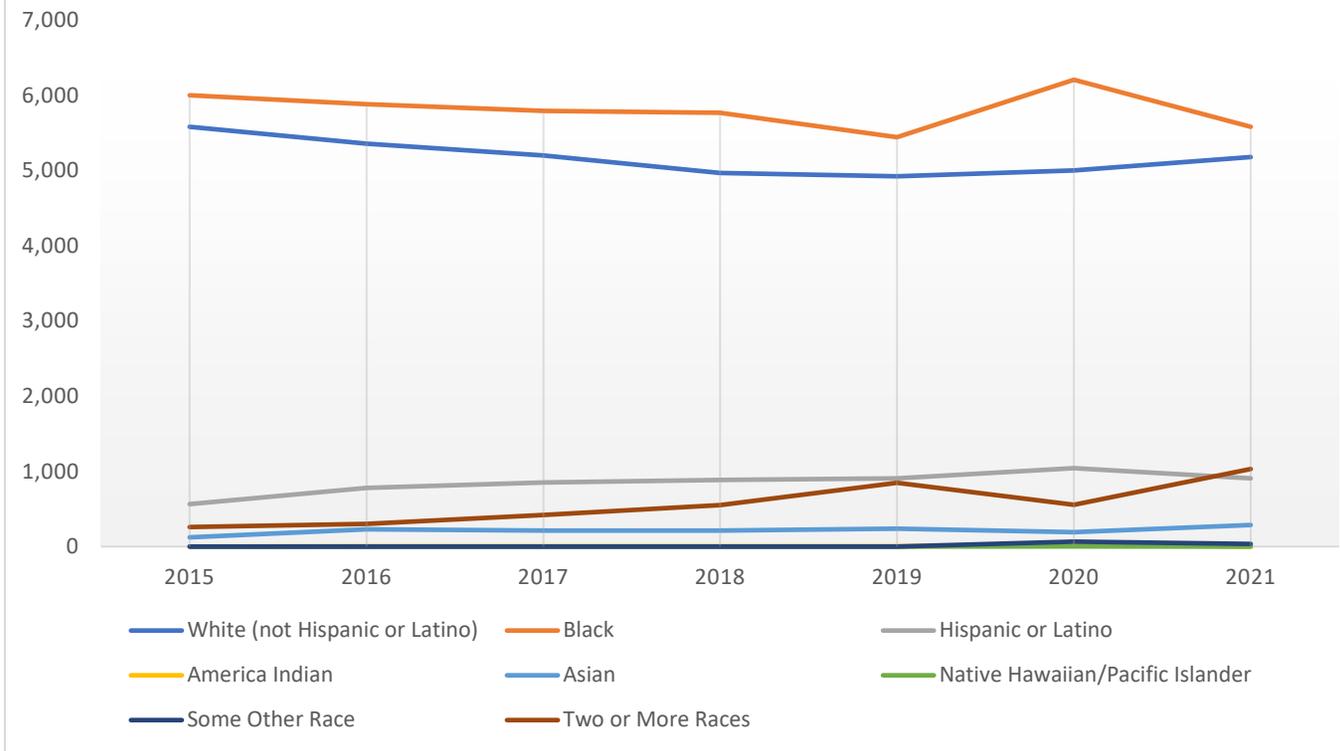
Demographic Information About the City of Cambridge in Charts & Graphs

	Cambridge	Dorchester County	Maryland
Population, 2020 Census	13,096	32,531	6,177,224
Population, % change- 2010 to 2020	6.2%	-0.3%	7.0%
Population, 2010	12,326	32,618	5,773,552
Median Age	38.2	44.1	39.3
65 Years and Older	19.7%	21.6%	16.3%
White alone	38.2%	61.1%	47.2%
Black or African American alone	47.4%	27.7%	29.1%
Hispanic or Latino	8.0%	5.5%	11.8%
American Indian or Alaska Native alone	0.2%	0.3%	0.2%
Asian alone	1.5%	1.1%	6.8%
Native Hawaiian and other Pacific Islanders	0.0%	0.0%	0.0%
Two or more races	4.3%	3.9%	4.4%
Housing units	6,464	16,383	2,530,844
Occupied housing units	5,564	13,721	2,321,208
Homeownership rate	45.2%	68.9%	67.8%
Median gross rent	\$ 868	\$ 878	\$ 1,473
Without Health Care Coverage	4.9%	5.3%	6.1%
High School graduate or higher, persons age 25 years & higher	86.9%	87.0%	92.8%
Bachelor's degree or higher, persons age 25 years & higher	20.7%	19.9%	42.5%
Below Poverty level	23.3%	15.0%	10.3%
Employment Rate	55.0%	56.5%	61.9%
Median Household income	\$ 40,094	\$ 55,652	\$ 90,203

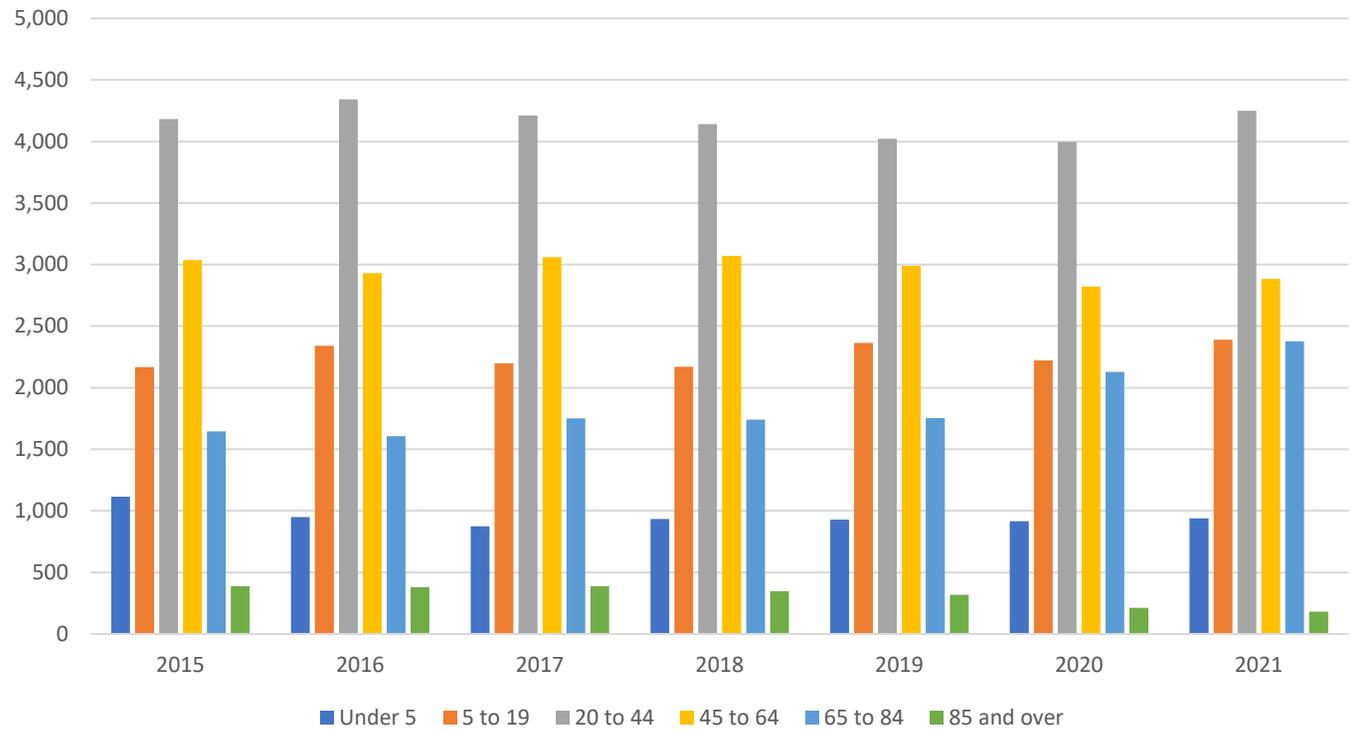
All data sources: American Community Survey 2021 & 2020 Decennial Census, unless otherwise noted.



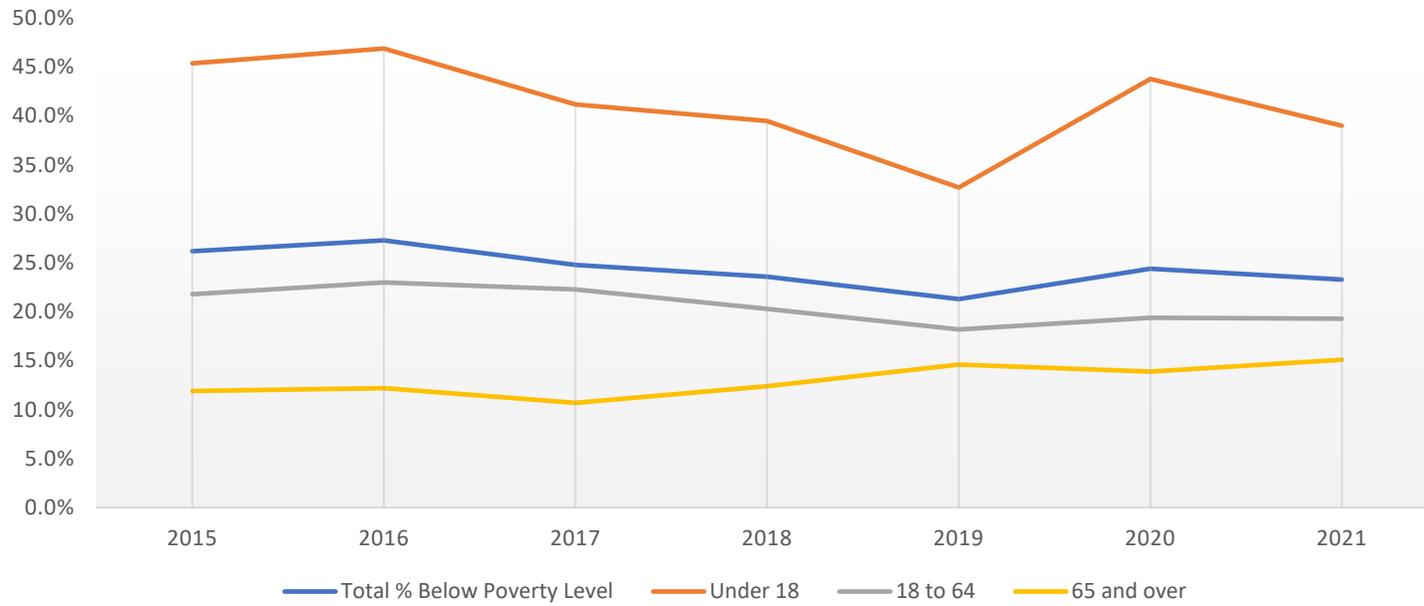
Population by Race/Ethnicity in the City of Cambridge 2015-2021



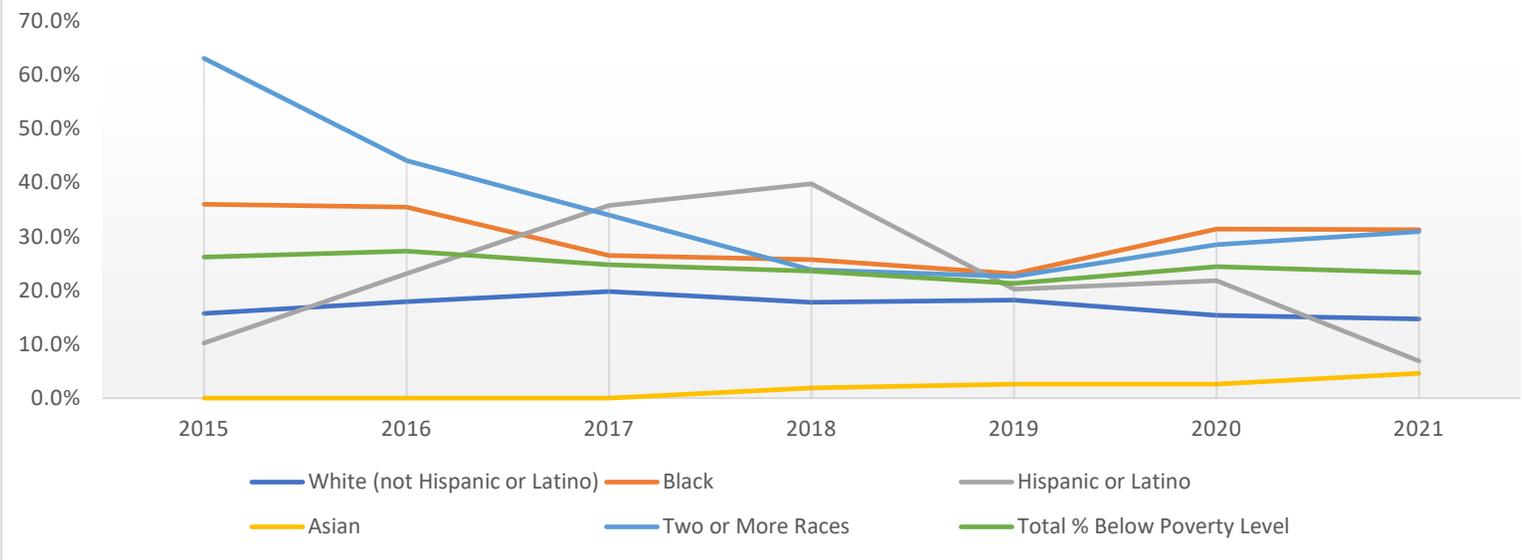
Age Distribution in the City of Cambridge 2015-2021



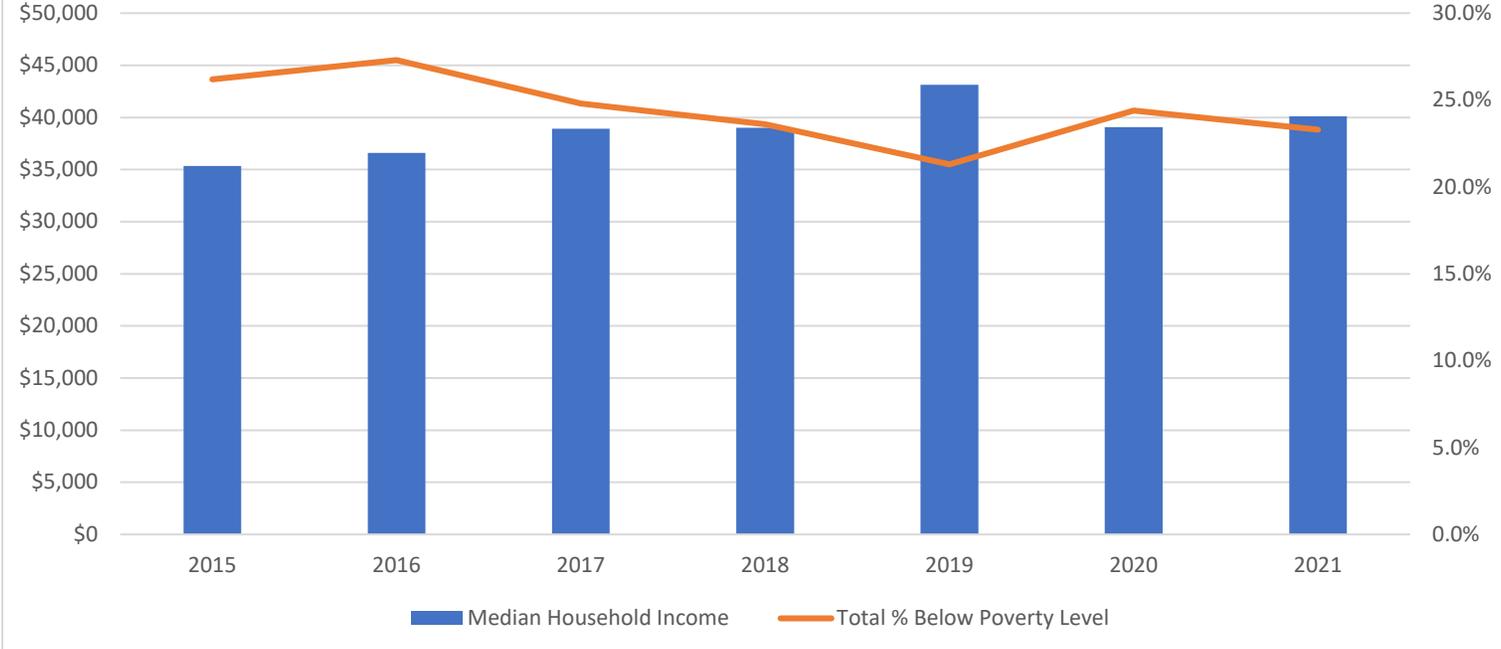
**% Below Poverty Level by Age in the City of Cambridge
2015-2021**



% Below Poverty Level by Race/Ethnicity in the City of Cambridge 2015-2021



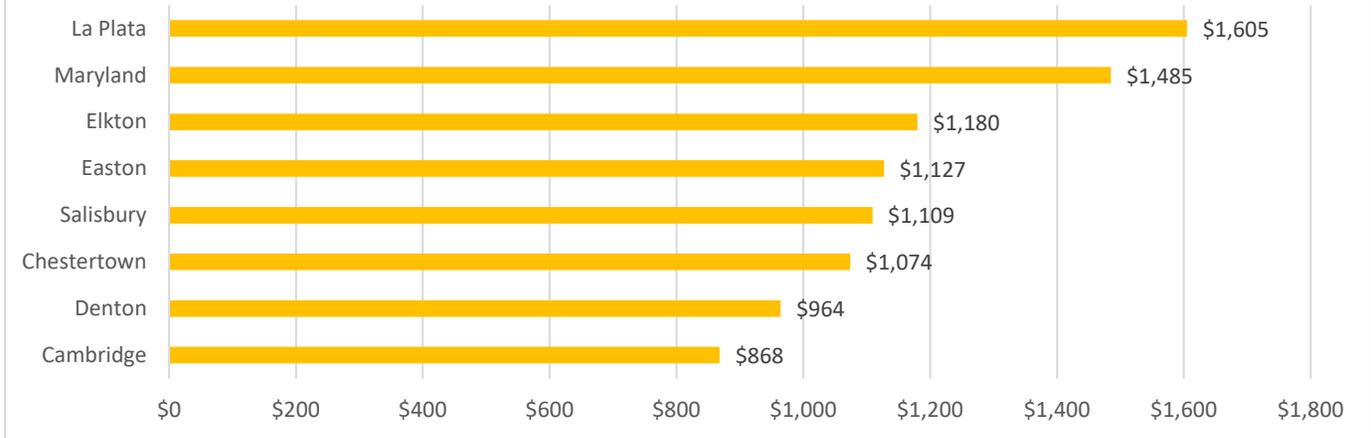
**Relationship of Median Household Income to
% Below Poverty Level in the City of Cambridge 2015-2021**



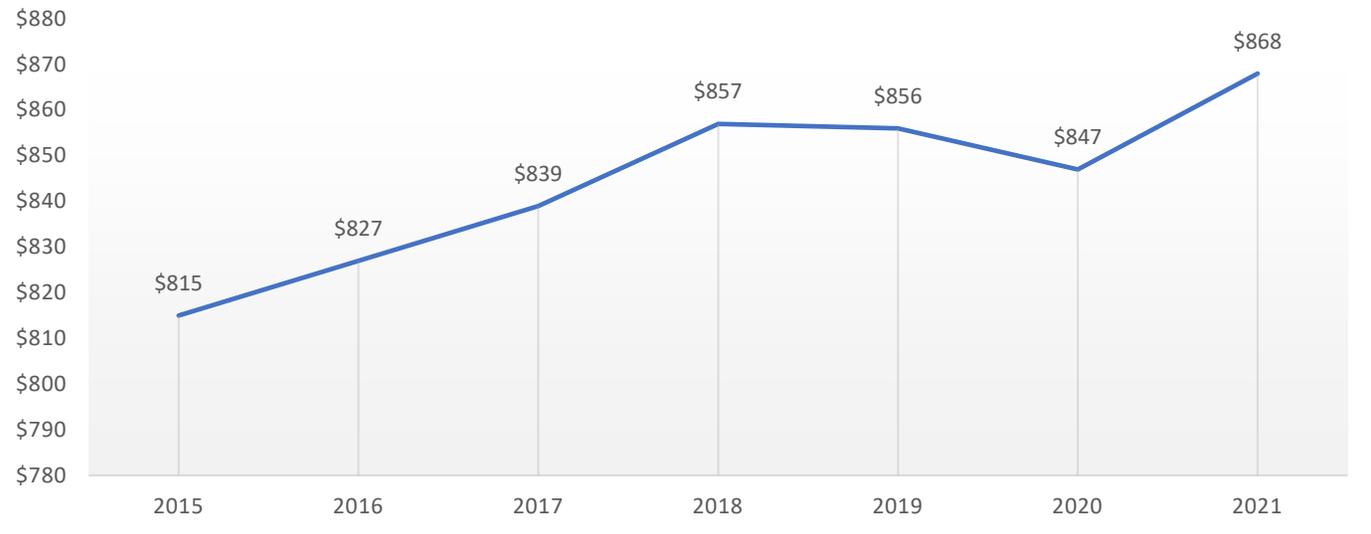
Total Occupied and Vacant Housing Units in the City of Cambridge 2015-2021



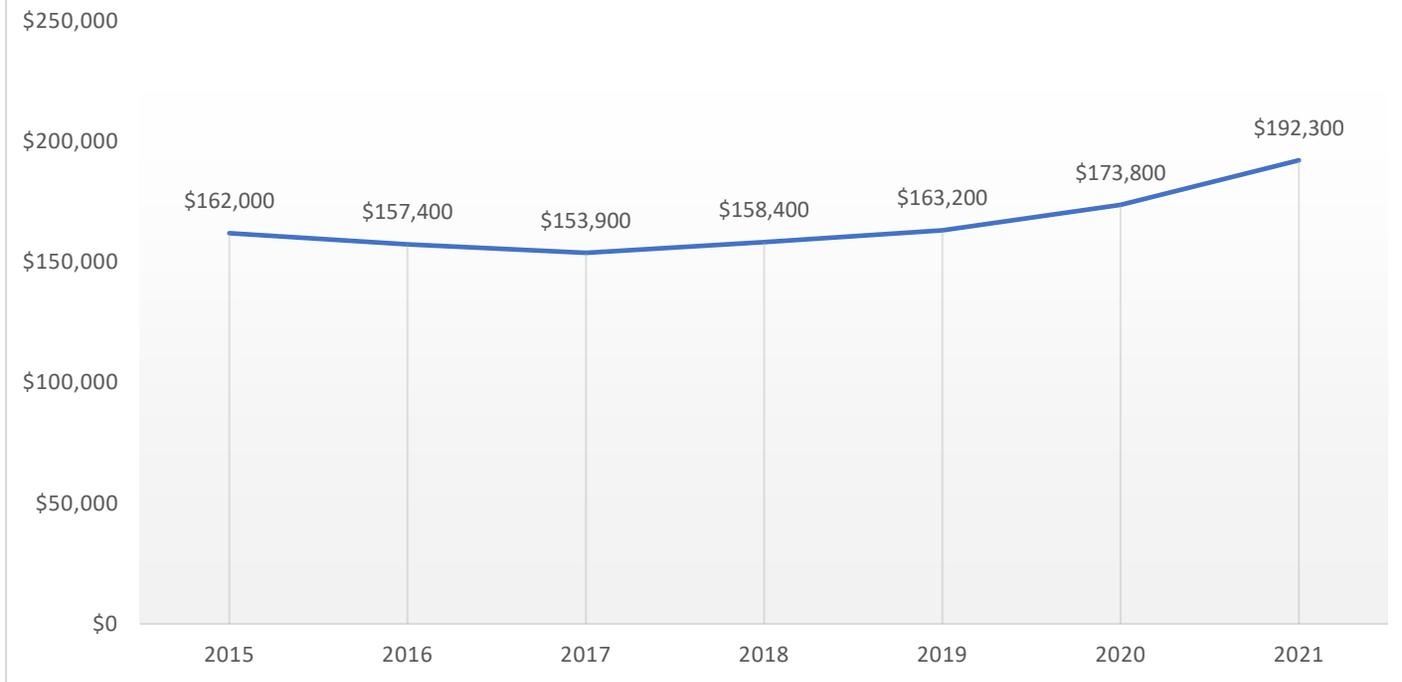
Median Rent in the City of Cambridge Compared to the State of Maryland and Selected Cities 2021

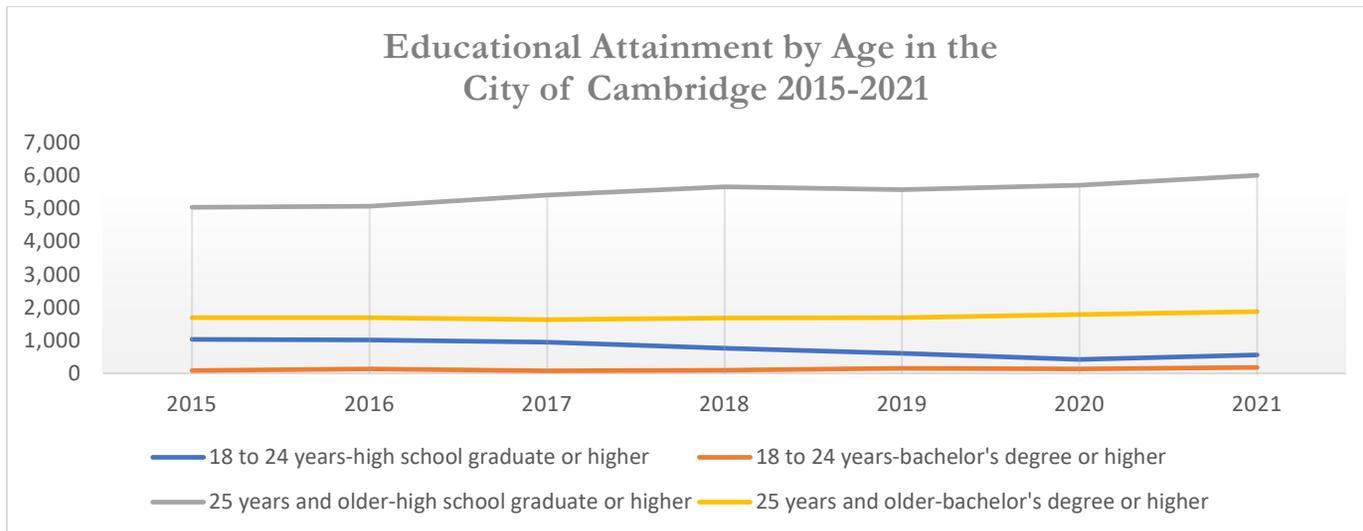
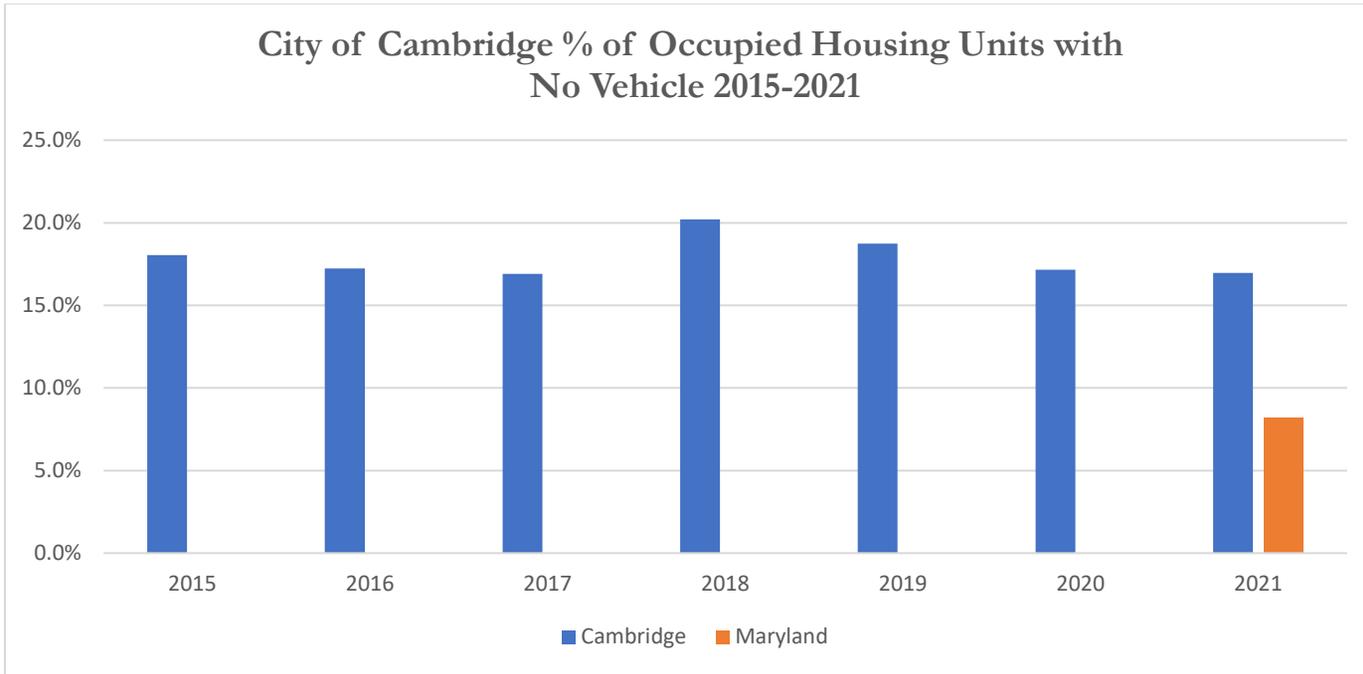


Median Rent in the City of Cambridge 2015-2021

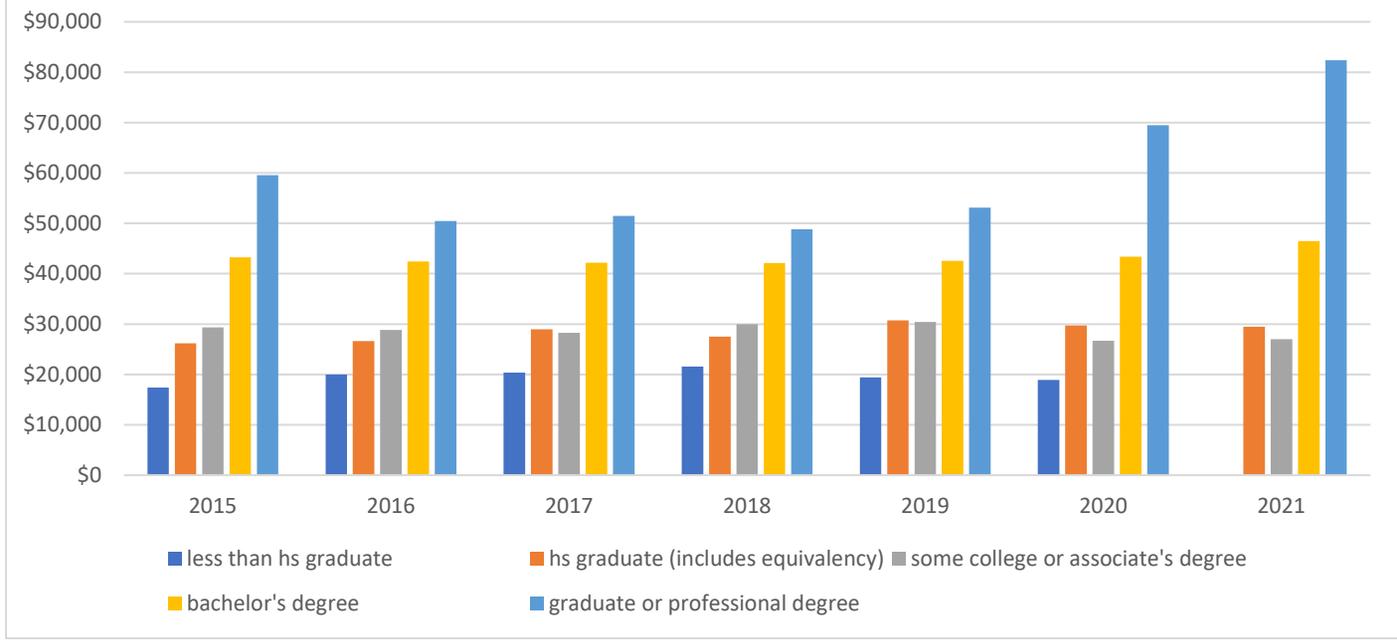


Median Value of Owner-Occupied Units in the City of Cambridge 2015-2021

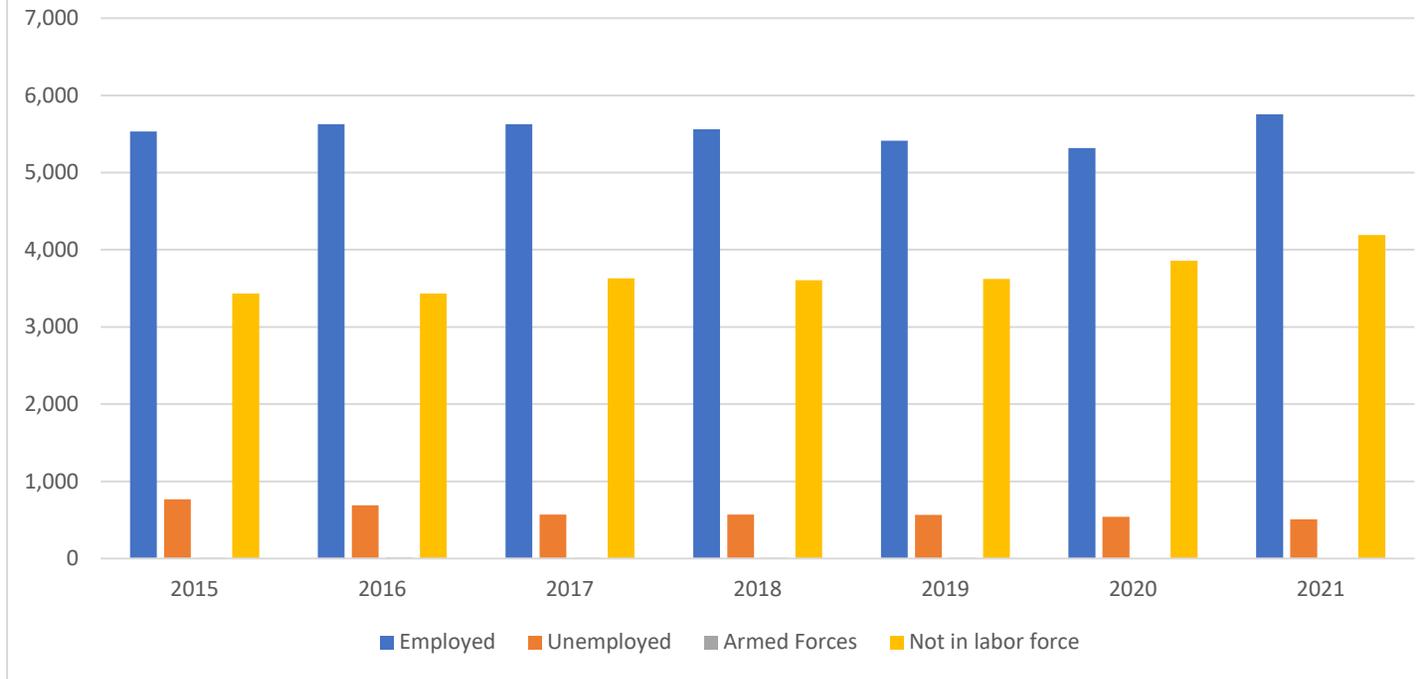




Earnings by Educational Attainment in the City of Cambridge 2015-2021



Employment by Type in the City of Cambridge Population 16 Years and Older 2015-2021

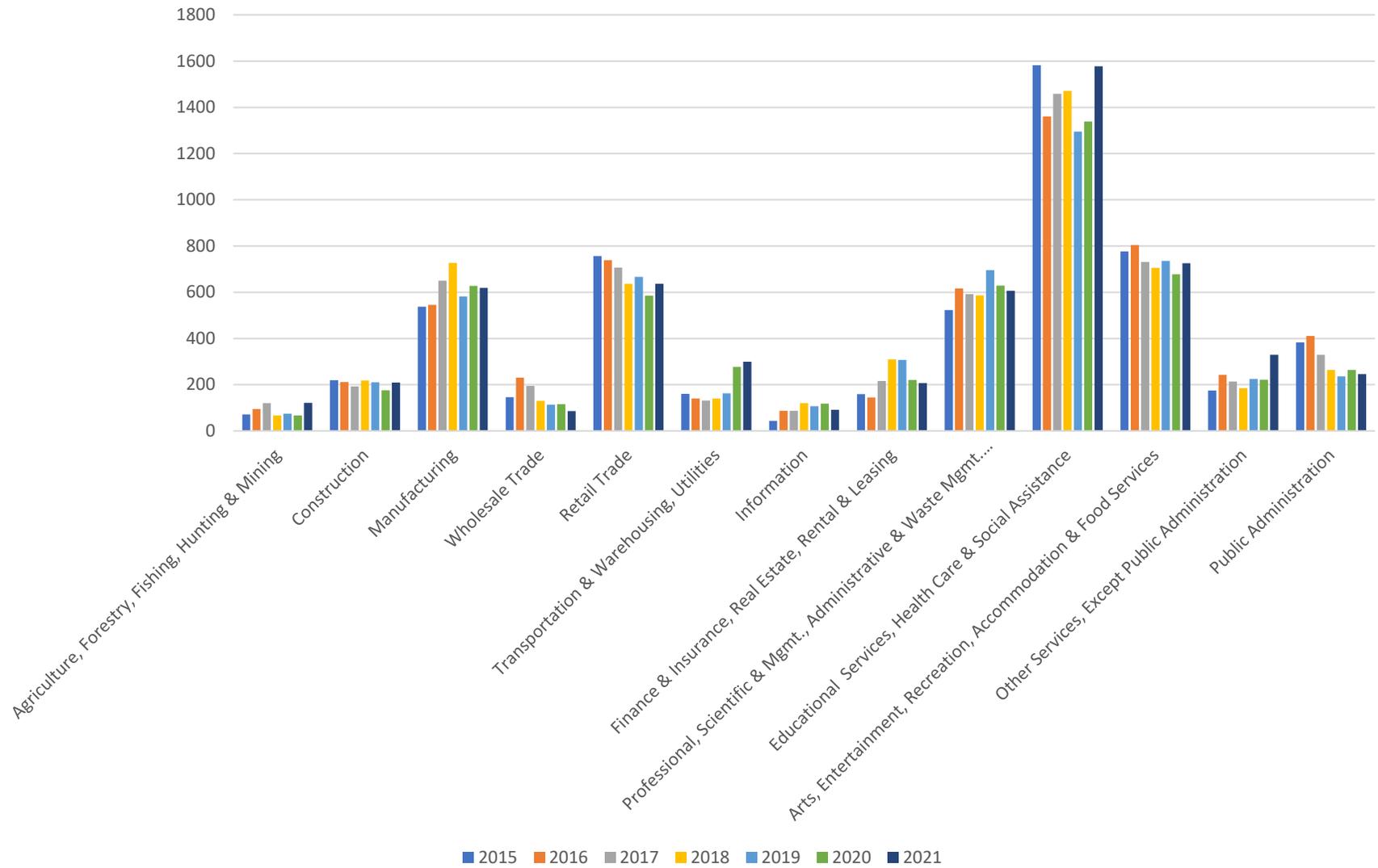


Top 10 Non-Public Employers in the City of Cambridge 2022

Employer	Type	# of Employees
Hyatt Regency-Chesapeake Bay	Accommodation & Food Services	500 to 749
Cambridge Mack Senior Center	Health Care & Social Assistance	500 to 749
Autumn Lake Healthcare at Chesapeake Woods Center	Health Care & Social Assistance	100 to 249
Auxiliary The Eastern Shore Hospital Center	Health Care & Social Assistance	100 to 249
Mallard Bay Nurse Rehab Center	Health Care & Social Assistance	100 to 249
Maryland Wire Belts	Manufacturing	250 to 499
Cambridge Engineered Solutions	Manufacturing	250 to 499
EGIDE USA	Manufacturing	100 to 249
Interstate Corrpac, Inc.	Manufacturing	100 to 249
Horn Point Laboratory	Professional, Scientific, Technical Services	100 to 249
Walmart Supercenter	Retail Trade	100 to 249

Source: Maryland Dept. of Labor Top 10 Employers in County (Dorchester)

Employment by Industry in the City of Cambridge 2015-2021



City of Cambridge
General Fund

Revenue

Account #		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	
1	001-000-31110	Real Estate	6,325,338	6,484,937	6,480,616	6,409,792	6,500,000	6,600,000
2	001-000-31120	Personalty - Personal Property			38,777			
3	001-000-31121	Personalty - Personal Property			18,964			
4	001-000-31122	Personalty - Personal Property	920,000	619,152	765,874	707,230	738,509	828,575
5	001-000-31130	R.R. & Public Utilities	316,425	325,685	337,729	337,200	337,200	325,000
6	001-000-31150	Prior Year Levies	(59,301)	20	8,966	100,000	50,000	50,000
7	001-000-31200	Interest-Delinquent Tax	71,925	127,814	118,065	80,000	40,348	80,000
8	001-000-31295	Revenue Replacement (ARPA)	-	-	-	500,000	500,000	400,000
9	001-000-31296	ARPA Transfer to GF (Youth Program)						75,000
10	001-000-31300	Over/Short	(846)	1,612	(875)	-	1,162	-
11	001-000-31400	Income Taxes	823,530	902,801	955,570	825,000	1,002,328	1,000,000
12	001-000-31520	Admissions & Amusements	68,989	68,896	120,347	75,000	73,115	98,743
13	001-000-31530	Room Tax	559,446	581,257	927,042	750,000	946,475	950,000
14	001-000-31590	Southside Landing	13,476	14,747	16,911	15,900	15,900	15,900
15	001-000-31660	Highway User	581,279	644,416	709,563	685,574	675,445	847,638
16	001-000-31700	Enterprise Zone Reimbrs	-	3,574	-	1,000	-	
17	001-000-32230	Traders	24,065	32,733	35,554	30,000	25,000	26,000
18	001-000-32240	License & Permits	13,900	13,607	32,126	33,000	10,000	10,000
19	001-000-32241	Plumbing Permits	16,294	44,328	220,979	165,000	150,000	150,000
20	001-000-32243	HVAC Permits	14,455	38,169	29,462	25,000	25,000	25,000
21	001-000-32245	Electrical Permits	1,400	3,834	4,380	3,500	3,500	3,500
22	001-000-32320	Buildings & Equipment	344,894	378,218	622,059	550,000	697,177	650,000
23	001-000-32325	Board Up Permit	370	-	-	1,000	-	
24	001-000-32340	Cable T.V. Franchise	153,073	162,768	158,263	158,263	158,263	160,000
25	001-000-32390	Housing Rental Reg	206,244	199,304	205,242	200,000	190,356	200,000
26	001-000-32400	Health Insur Prescription Rebate			35,860		24,000	24,000
27	001-000-32402	Health Insur Employ Contribution	-	-	146,330	239,880	150,000	175,000
28	001-000-32404	Health Insur Retiree Contribution	-	-	-	46,272		
29	001-000-32406	Sewer			1,680			
30	001-000-33019	Grant-MacesLaneCommCSRPSDF2021Camb00433			156,000			-
31	001-000-33020	Grant- Tubman Mural Grant	-	5,363	23,624			-
32	001-000-33021	Grant-MacesLaneSRPSDF2020CAMB00184			200,000			-
33	001-000-33022	Grant- Cannery Park MD-20-CD-2			510,000	-		-
34	001-000-33023	DNR Cannery Park	-	50,000	-	-		-
35	001-000-33024	Sea Wall Project	-	-	256,266	-		-
36	001-000-33027	Flood Mitigation Grant			135,328			-
37	001-000-33032	Covid-19 Recovery Funds			1,958,181			-
38	001-000-33200	Federal Pilot	52,224	50,000	54,600	54,600	56,293	57,000
39	001-000-33209	Community/Drug Take Back	11,500	15,000	-	-	-	-
40	001-000-33212	State Police Grts (aggrs driv)	-	2,500	-	-	-	-

**City of Cambridge
General Fund**

41	001-000-33254	Com Legacy - Façade Impr	140,504	-	-	-	-	-
42	001-000-33303	Police Protection-State (SAPP)	210,449	201,196	190,886	200,000	540,488	500,000
43	001-000-33315	Financial Corporations	10,698	-	21,396	10,698	10,698	10,698
44	001-000-33318	Gun Violence Reduction	5,618	4,989	8,768	13,500	-	-
45	001-000-33319	MD Safe Streets Grant	11,365	5,210	4,367	10,000	10,000	-
46	001-000-33324	BARM- Body Armour	-	-	2,076	-	-	-
47	001-000-33330	Police Retention & Recruit	-	-	11,959	-	-	-
48	001-000-33334	Grant-Broadband (Packing House, Park)	-	-	100,000	-	-	-
49	001-000-33340	State 508 Funds	64,873	24,029	23,532	18,000	24,000	24,000
50	001-000-33359	Tobacco Compliance Grant	1,242	-	569	2,500	2,500	-
51	001-000-33360	Bullet Proof Vest Grant	-	930	-	-	-	-
52	001-000-33364	BJAG	5,918	-	3,754	12,000	12,000	-
53	001-000-33365	Cops Hiring Fed Grant	890	-	-	-	-	-
54	001-000-33367	Corona Grant (COVID-19)	-	-	8,993	-	-	-
55	001-000-33371	CDBG Grants	45,657	243,627	311,420	-	-	-
56	001-000-33376	Community Legacy-Façade Improvement	-	-	5,349	-	-	-
57	001-000-33393	Grant-CGPF Camb. Comm. Bldg. City PD	-	-	6,094	-	-	-
58	001-000-33394	BYRNE-JAG GRANT2020-0021CAMB PUB	-	-	76,027	-	-	-
59	001-000-33506	Woods Road Lights	500	-	-	500	500	500
60	001-000-33510	Beer & Wine License	4,000	4,000	-	4,000	4,000	4,000
61	001-000-33750	County Fireworks	2,000	2,000	2,000	2,000	2,000	2,000
62	001-000-34140	Dept Public Works/Misc	8,000	23,341	15,135	15,000	8,072	5,000
63	001-000-34190	Delinquent parking tickets	1,200	100	255	500	-	300
64	001-000-34321	Demolitions	-	300	-	-	-	-
65	001-000-34322	Disposal Fees	825,931	830,816	844,352	828,000	884,047	1,112,342
66	001-000-34325	Property Cleanup	66,909	19,438	28,250	20,000	39,969	40,000
67	001-000-34326	Board Up Property	3,402	1,693	-	500	1,437	1,500
68	001-000-34330	Scrap Metal	961	1,946	431	-	440	400
69	001-000-34915	Fire Dept Service Charges (Hazmat)	-	15,354	-	-	10,200	10,000
70	001-000-35100	Parking Citations	1,820	1,260	1,670	2,000	1,000	1,000
71	001-000-35101	Civil Citations	1,800	250	6,250	6,500	500	500
72	001-000-35102	Municipal Infractions	42,798	21,221	32,943	12,000	5,383	6,000
73	001-000-36100	Interest & Dividends	37,971	47,651	65,333	10,000	23,000	35,000
74	001-000-36300	Donations	27,796	-	(1,000)	-	-	-
75	001-000-36309	CPD Events Fund Contribu	-	4,890	23,089	20,000	3,569	5,000
76	001-000-36310	Police officer fees	18,572	7,359	11,575	10,000	64,418	20,000
77	001-000-36400	Sale of Assets	600	-	-	-	1,700	-
78	001-000-36901	Forfeitures Confiscations	8,245	-	-	-	-	-
79	001-000-36902	Miscellaneous Interest	4,545	5,773	-	-	-	-
80	001-000-36903	Miscellaneous Revenue	69,684	80,734	51,981	35,000	29,580	35,000
81	001-000-36904	Jury Duty Reimbursement	45	-	45	-	100	-
82	001-000-36905	Workman's Comp Reimburs	8,127	6,692	42,072	20,000	10,536	15,000
83	001-000-36907	Operating Exp Reimburs	23,431	1,267	(567)	1,000	-	-
84	001-000-36908	Misc Grant-Critical /Areas	14,450	-	-	-	-	-

City of Cambridge
General Fund

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Expenditures

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Commissioners						
001-100-100-020	50,000	50,001	56,478	50,000	50,000	50,000
001-100-101-100	3,641	3,714	4,321	3,825	3,825	3,825
001-100-101-110	19,870	21,681	-	0	0	0
001-100-101-120	531	1,321	2,540	2,702	2,702	2,264
001-100-101-170	110	142	197	231	231	229
001-100-200-260	9,840	9,840	2,308	10,269	12,558	12,000
001-100-200-270	1,811	4,683	8,055	9,000	30,000	30,000
001-100-200-330	80	414	468	500	0	500
001-100-200-500	0	0	4,500	18,000	18,000	18,000
001-100-300-760	0	0	-	0	0	0
Subtotal	85,883	91,796	78,867	94,527	117,316	116,818
Mayor						
001-110-100-020	12,000	12,000	5,031	12,000	8,862	12,000
001-110-101-100	925	918	385	918	678	918
001-110-101-110	0	0	-	0	0	0
001-110-101-120	0	0	-	0	0	0
001-110-101-170	26	34	47	55	55	55
001-110-200-260	60	0	-	100	186	200
001-110-200-270	1,217	1,144	4,092	3,000	1,818	3,000
001-110-200-330	500	571	1,138	750	500	1,000
001-110-200-760	0	4,000	-	500	0	500
Subtotal	14,729	18,668	10,692	17,323	12,099	17,673

**City of Cambridge
General Fund**

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	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
City Manager						
001-112-100-020 Salary-Regular	140,909	139,896	189,993	229,612	259,155	245,000
001-112-101-100 FICA Expense	10,382	10,320	14,349	17,565	19,825	18,743
001-112-101-110 Health Insurance	19,870	25,432	23,845	29,616	23,530	19,616
001-112-101-120 Pension	7,823	18,477	18,167	31,021	40,000	27,734
001-112-200-150 Recruitment	0	0	24,062	1,000	4,481	1,000
001-112-200-160 Employee Training	0	0	-	1,000	250	1,000
001-112-200-155 Relocation Expense			13,713	-	-	-
001-112-101-170 Workman's Comp	308	397	563	1,060	1,060	1,120
001-112-200-200 Office Supplies	384	150	407	500	4,491	2,000
001-112-200-210 Printing	282	0	778	300	350	750
001-112-200-240 Advertising	1,000	1,049	4,000	6,000	4,606	6,000
001-112-200-250 Travel	70	0	950	4,000	3,606	3,000
001-112-200-260 Dues and Publications	11,683	1,180	11,178	4,000	1,500	4,000
001-112-200-270 Meetings and Conventions	689	945	2,214	4,000	5,924	3,000
001-112-200-300 Vehicle Gas & Oil	0	0	-	-	-	-
001-112-200-310 Vehicle Repair & Maint	400	0	202	-	-	-
001-112-200-330 Operating Supplies	247	1,000	286	1,000	1,301	1,000
001-112-200-340 Office Equip Repair/Maint	0	0	-	-	-	-
Subtotal	194,046	198,846	304,705	330,673	370,080	333,962
Elections						
001-115-200-640 Misc Operating Expenses	2,500	65,736	-	30,000	61,275	-
Subtotal	2,500	65,736	0	30,000	61,275	-

**City of Cambridge
General Fund**

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	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Financial Administration						
001-120-100-020 Salary-Regular	175,174	152,888	228,754	239,199	261,725	279,500
001-120-101-100 FICA Expense	13,158	11,284	17,050	18,299	20,022	21,382
001-120-101-110 Health Insurance	19,870	39,787	67,758	84,238	84,238	84,238
001-120-101-120 Pension	-76,174	16,032	35,509	32,316	35,000	31,639
001-120-200-160 Employee Training	2,025	500	204	6,000	1,000	7,500
001-120-101-170 Workman's Comp	557	73,732	827	1,148	1,148	1,277
001-120-101-180 Unemployment Insurance	0	274	274	300	300	300
001-120-200-200 Office Supplies	3,017	4,479	5,067	6,250	5,000	6,000
001-120-200-220 Telephone	4,817	6,068	9,037	7,500	12,000	9,000
001-120-200-230 Postage	1,894	2,549	2,168	2,500	2,500	2,500
001-120-200-240 Advertising	298	1,891	715	500	500	1,000
001-120-200-250 Travel	277	0	17	1,500	-	3,500
001-120-200-260 Dues and Publications	442	0	354	1,000	1,000	2,000
001-120-200-270 Meetings and Conventions	385	0	-	1,000	-	2,500
001-120-200-300 Vehicle Gas & Oil	85	27	371	-	-	-
001-120-200-310 Vehicle Repairs & Maint	299	44	-	-	-	-
001-120-200-322 Community Outreach Prog	0	0	-	-	-	-
001-120-200-330 Operation Supplies	289	331	400	500	537	1,500
001-120-200-331 COVID-19 Supplies			970	-	-	-
001-120-200-500 Professional Service	49,365	2,042	48,440	35,000	42,200	50,000
001-120-200-501 Prof Serv - Acct Firm as FD	0	87,000	200	-	-	-
001-120-200-509 CWDI	32,975	0	-	-	-	-
001-120-200-640 Miscellaneous Operating			211	-	-	1,000
001-120-200-720 Insurance Property	4,351	10,127	9,764	10,000	10,000	10,000
001-120-200-790 Lease Payments	7,850	6,424	6,975	7,850	7,850	7,850
001-120-200-165 Employee Recognition	0	0	2,735	-	-	-
001-120-200-970 Write Offs	0	0	8,175	-	10,000	10,000
001-120-400-805 Non-Bonded Debt	0	0	-	-	-	-
Subtotal	240,952	415,477	445,975	455,099	495,020	532,686

**City of Cambridge
General Fund**

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Law	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
001-122-200-210 Printing	2,150	2,796	0	-		
001-122-200-500 Professional Services	21,123	13,974	7,396	10,000	8,000	7,500
001-122-200-501 Ethics Commission	0	0	0	1,500	-	1,500
001-122-200-520 Legal Fees	132,000	141,151	133,317	132,000	125,663	135,000
Subtotal	155,273	157,921	140,713	143,500	133,663	144,000

Administrative Services	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
001-125-100-020 Salary-Regular						212,450
001-125-101-100 FICA Expense						16,252
001-125-101-110 Health Insurance						10,069
001-125-101-120 Pension						24,049
001-125-200-150 Recruitment						20,000
001-125-200-160 Employee Training						5,000
001-125-101-170 Training - Citywide						50,000
001-125-101-180 Workman's Comp						971
001-125-200-200 Office Supplies						2,000
001-125-200-210 Printing						300
001-125-200-230 Postage						500
001-125-200-241 Marketing						5,000
001-125-200-250 Travel						3,000
001-125-200-260 Dues and Publications						500
001-125-200-270 Meetings and Conventions						3,000
001-125-200-300 Vehicle Gas & Oil						1,000
001-125-200-310 Vehicle Repairs & Maint						4,000
001-125-200-330 Operation Supplies						3,000
001-125-200-500 Professional Service						25,000
001-125-200-165 Employee Recognition						25,000
Subtotal	0	0	0	-	-	411,092

City of Cambridge
General Fund

		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
230							
231							
232	Planning & Zoning						
233	001-130-100-020 Salary-Regular	148,431	87,221	111,802	149,705	141,211	153,000
234	001-130-101-100 FICA Expense	11,034	6,634	8,519	11,452	10,803	11,705
235	001-130-101-110 Health Insurance	9,937	13,186	14,283	19,585	15,623	20,250
236	001-130-101-120 Pension	7,721	19,220	17,794	20,225	20,225	17,320
237	001-130-101-160 Employee Training	1,634	520	982	3,000	639	3,000
238	001-130-101-170 Workman's Comp	430	425	10,669	692	692	699
239	001-130-101-180 Unemployment Insurance	0	0	0	-	-	500
240	001-130-200-200 Office Supplies	145	200	254	350	350	500
241	001-130-200-240 Advertising	5,773	8,350	12,383	9,500	8,728	9,500
242	001-130-200-260 Dues and Publications	400	933	250	600	600	600
243	001-130-200-500 Professional Service	0	875	0	1,000	-	-
244	001-130-200-502 Committee Mtg Compensat	7,350	9,800	9,450	15,000	8,743	15,000
245	001-130-200-670 Certification Fees	1,066	0	350	1,200	-	1,200
246	Subtotal	193,921	147,364	186,736	232,309	207,613	233,273
247							
248							
249							
250	General Services						
251	001-140-200-500 Professional Services	0	0	5,000	-	-	-
252	001-140-300-853 Grant-Clean up & Green Up Maryland	0	0	2,944	-	-	-
253	Subtotal	0	0	7,944	0	-	0
254							
255							
256							
257	Information Technology						
258	001-145-100-020 Salary-Regular	100,107	99,343	107,290	115,557	116,305	134,619
259	001-145-101-100 FICA Expense	7,228	7,187	7,800	8,840	8,897	10,298
260	001-145-101-110 Health Insurance	19,870	21,681	28,272	29,616	29,616	29,616
261	001-145-101-120 Pension	5,183	13,126	13,192	15,612	20,225	15,239
262	001-145-200-160 Employee Training	1,937	0	11	1,000	-	1,000
263	001-145-101-170 Workman's Comp	8,623	6,515	8,457	10,978	10,978	7,154
264	001-145-200-220 Telephone	29,923	17,307	15,654	42,920	40,089	36,800
265	001-145-200-290 Computer Maintenance	52,783	49,290	30,965	55,059	21,159	58,920
266	001-145-200-291 Computer Equipment	20,733	22,111	54,616	90,250	90,250	81,250
267	001-145-200-292 Computer Software	85,372	55,107	74,305	140,610	118,610	135,340
268	001-145-200-300 Vehicle Gas & Oil	0	0	0	300	-	300
269	001-145-200-430 Miles Computer	4,336	5,202	4,950	5,700	455	5,700
270	001-145-300-801 Vehicle Lease	0	0	0	6,600	-	6,600
271	Subtotal	336,096	296,868	345,512	523,042	456,585	522,837

City of Cambridge
General Fund

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Police Administration		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
001-200-100-020	Salary-Regular	410,692	416,410	425,135	464,505	473,455	541,550
001-200-100-030	Salary-Overtime	268	0	1,644	5,000	5,000	5,000
001-200-101-100	FICA Expense	30,757	31,192	31,846	35,917	36,219	41,811
001-200-101-110	Health Insurance	69,543	57,731	65,244	89,328	71,383	89,238
001-200-101-120	Pension	16,091	17,248	17,855	20,502	25,880	22,017
001-200-101-121	LEOPS Pension	26,051	36,364	0	-	-	-
001-200-200-150	Recruitment	14,556	15,000	42,495	25,000	63,891	32,000
001-200-200-160	Employee Training	2,187	12,500	7,445	13,000	13,000	13,000
001-200-200-161	Wellness/Stress Treatment	0	0	4,000	8,000	8,000	10,000
001-200-101-170	Workers Compensation	35,288	41,767	4,203	53,419	53,419	56,105
001-200-101-180	Unemployment Insurance	0	0	9	1,200	1,200	1,200
001-200-200-200	Office Supplies	6,344	6,897	7,606	9,350	8,678	9,000
001-200-200-220	Telephone	0	0	-480	9,000	9,000	9,000
001-200-200-250	Travel	3,514	1,507	4,048	5,000	5,000	5,000
001-200-200-260	Dues and Publications	1,100	1,100	1,100	1,500	1,000	1,500
001-200-200-270	Meetings and Conventions	320	425	-223	2,000	1,923	2,000
001-200-200-310	Vehicle Repairs & Maint			29		125	-
001-200-200-322	Community Outreach Program	6,846	1,545	1,761	1,500	1,500	1,500
001-200-200-323	Pine Street Substation	4,095	3,148	2,047	4,500	2,161	4,500
001-200-200-370	Tools/Equipment	21,686	21,416	31,419	30,000	30,000	25,000
001-200-200-410	Communications	11,578	10,491	13,257	13,500	13,500	13,500
001-200-200-450	Explorer Program	0	0	0	2,000	-	-
001-200-200-500	Professional Services	14,019	14,075	12,855	15,000	14,691	15,000
001-200-200-590	Awards	1,274	1,414	525	1,500	1,500	1,500
001-200-200-610	Events	0	212	1,000	15,000	1,500	10,000
001-200-200-611	Utilities	0	0	0	37,000	-	37,000
001-200-200-720	Insurance-Property	77,142	72,961	81,305	100,000	114,557	100,000
001-200-200-750	Public Safety Bldg Bond	0	431,523	70,742	434,119	434,119	434,119
001-200-400-805	Machinery & Equip Capital			62,701	-	-	-
001-200-400-805	Non-Bonded Debt	0	0	390,661	-	-	-
	Subtotal	753,351	1,194,927	1,280,230	1,396,840	1,390,701	1,480,540

City of Cambridge
General Fund

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	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Patrol						
001-201-100-020 Salary-Regular	1,718,934	1,615,370	1,862,874	1,760,207	1,781,199	1,888,868
001-201-100-030 Salary-Overtime	180,980	167,433	224,917	264,031	307,136	283,330
001-201-101-100 FICA Expense	141,591	132,498	157,569	154,854	176,114	166,173
001-201-100-110 Health Insurance	217,151	535,043	476,313	652,337	520,948	652,337
001-201-101-170 Pension LEOPS	430,427	533,292	620,345	750,000	666,354	800,000
001-201-101-170 Workman's Compensation	347,728	246,119	262,376	296,700	340,222	300,519
001-201-101-180 Unemployment Insurance	5,387	474	37	5,000	-	5,000
001-201-200-300 Vehicle Gas & Oil	42,747	40,198	58,274	90,000	89,789	90,000
001-201-200-310 Vehicle Repairs & Maint	34,681	39,561	44,430	35,000	27,082	35,000
001-201-200-321 K-9 Program	15,464	5,891	9,167	9,000	10,423	17,000
001-201-200-324 Bike Patrol	0	0	0	1,000	1,757	3,000
001-201-200-331 Covid Supplies	637	0	2,981	-	-	-
001-201-200-370 Tools/Equipment	6,600	6,497	0	6,600	6,600	6,600
001-201-200-390 Uniforms	20,455	6,400	23,362	15,900	41,107	23,000
001-201-200-420 Body Camera Maintenance Agreement	34,217	36,953	36,953	37,203	36,953	50,004
001-201-200-430 Shot Spotter						50,000
001-201-200-490 Ammunition	8,544	6,970	7,540	12,000	14,428	12,000
001-201-200-495 Dispatcher Costs	177,217	177,217	177,217	177,217	177,217	177,217
001-201-300-840 Machinery & Equip Capital	-156	0	0	-	-	-
001-201-300-860 Vehicle	96,327	96,581	26,032	182,000	159,681	182,000
001-201-100-971 Lapse Time	-140,000	0	0	-	-	-
Subtotal	3,338,932	3,646,495	3,990,387	4,449,050	4,357,010	4,742,048

City of Cambridge
General Fund

		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
336							
337							
338	Special Operations						
339							
340	001-206-100-020 Salary-Regular	434,348	352,948	346,386	417,943	202,309	393,857
341	001-206-100-030 Salary-Overtime	42,461	27,807	27,856	75,230	16,022	70,894
342	001-206-101-100 FICA Expense	35,182	27,630	27,325	37,728	19,680	35,553
343	001-206-101-110 Health Insurance	55,302	50,623	50,232	68,786	54,943	68,786
344	001-206-101-120 Pension	1,947	4,884	4,787	21,076	21,076	22,470
345	001-206-101-121 Pension LEOPS	120,665	121,349	0	-	-	-
346	001-206-101-170 Workman's Compensation	78,718	54,561	4,813	26,295	35,050	31,581
347	001-206-200-330 Operations Supplies	0	1,476	20,483	40,000	32,841	36,000
348	001-206-200-470 Clothing Purchase	0	0	1,082	2,500	2,500	2,500
349	001-206-200-440 Evidence Buy Expense	1,500	5,000	3,000	5,000	5,000	4,000
350	Subtotal	770,124	646,278	485,964	694,557	389,421	665,642
351							
352	Community Policing						
353	001-209-200-330 Operation Supplies	0	15,000	12,570	15,000	15,000	20,000
354	Subtotal	0	15,000	12,570	15,000	15,000	20,000
355							
356	Recruitment/Retention						
357	001-245-100-030 Salary-Overtime	0	0	0	-	-	-
358	001-245-200-330 Operations Supplies	0	0	6,972	-	-	-
359	Subtotal	0	0	6,972	-	-	-
360							
361	Gun Violence Reduct Grant						
362	001-212-100-030 Salary-Overtime	-89	2,840	8,768	13,500	13,500	-
363	Subtotal	-89	2,840	8,768	13,500	13,500	-

City of Cambridge
General Fund

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CGPF Grant - Camb Comm Bldg City PD

001-224-100-030	Salary-Overtime			4,565			
001-224-200-330	Operation Supplies			1,599			
	Subtotal			6,164			-

State Highway Police (was Aggr)

001-231-100-030	Salary-Overtime	0	2,500	0	-		
	Subtotal	0	2,500	0	0		0

CPD Event Fund

001-242-200-330	Operations supplies	0	9,969	10,250	20,000	20,000	20,000
	Subtotal	0	9,969	10,250	20,000	20,000	20,000

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
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BJAG Grant

001-234-200-330	Operations supplies	5,918	6,500	0	6,000	5,328	6,000
001-234-300-550	County Share	0	6,500	0	6,000	5,500	6,000
	Subtotal	5,918	13,000	0	12,000	10,828	12,000

Bullet Proof Vest Grant

001-235-200-330	Operation Supplies	5,498	5,498	4,152	4,152	4,152	-
	Subtotal	5,498	5,498	4,152	4,152	4,152	-

Tobacco Compliance Grant

001-236-100-030	Salary-Overtime	0	3,000	569	2,500	2,500	2,500
	Subtotal	0	3,000	569	2,500	2,500	2,500

MD Safe Streets

001-238-100-030	Salary-Overtime	30,000	31,000	8,170	10,000	10,000	-
	Subtotal	30,000	31,000	8,170	10,000	10,000	-

**City of Cambridge
General Fund**

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Ironman

001-239-100-030	Salary-Overtime	0	25,000	0	25,000	29,234	25,000
	Subtotal	0	25,000	0	25,000	29,234	25,000

BYRNE-JAG Grant 2020-0021CAMB PUB SAF INT

001-240-200-300	Operations Supplies			76,027	-		
	Subtotal			76,027			-

Special Events

001-242-100-030	Salary-Overtime	0	5,000	0	5,000	5,000	5,000
	Subtotal	0	5,000	0	5,000	5,000	5,000

	Police Department Total	4,903,734	5,600,507	5,890,223	6,647,599	6,247,347	6,972,731
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City of Cambridge
General Fund

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	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	
Rescue Fire Company							
001-262-101-122	RFC-LOSAP	7,838	7,309	-31,073	62,000	71,354	75,000
001-262-200-200	Office Supplies	1,849	1,752	306	500	500	500
001-262-200-210	Printing	0	0	2,460	3,000	2,000	3,000
001-262-200-300	Vehicle Gas & Oil	6,839	6,662	5,981	8,500	8,500	8,500
001-262-200-310	Vehicle Repair & Maint	41,651	74,825	34,956	60,000	60,000	60,000
001-262-200-311	Tires	0	0	9,834	10,000	10,000	3,000
001-262-200-330	Operations Supplies	3,401	3,630	3,299	4,000	4,500	5,500
001-262-200-331	COVID-19 Supplies	11,558	0	0	-	-	-
001-262-200-337	Hazmat Supplies	5,421	1,710	14,219	10,000	12,810	10,000
001-262-200-341	Foam	0	4,879	0	-	-	-
001-262-200-342	Protective Gear	30,620	49,226	48,535	80,000	80,000	60,000
001-262-200-343	Water Rescue	0	0	0	5,000	5,000	5,000
001-262-200-345	Hose & Appliances	10,968	0	14,738	10,000	10,000	10,000
001-262-200-347	Systems Management	5,462	10,648	9,785	12,500	12,500	10,000
001-262-200-349	Fire Prevention	2,659	1,573	4,458	5,000	5,000	7,000
001-262-200-360	Other Repairs & Maint	6,027	6,352	6,726	5,000	5,000	5,000
001-262-200-361	Radio Repairs	826	1,337	245	1,250	1,250	1,250
001-262-200-362	Air Mask Repairs	0	0	0	500	500	500
001-262-200-364	Radio Replacement	4,494	3,400	4,258	4,500	4,500	4,500
001--262-200-365	508 Expenses	41,355	24,490	0	10,000	10,000	10,000
001-262-200-370	Tools/Equipment	19,564	21,960	17,278	22,000	22,000	32,000
001-262-200-590	Awards	4,800	4,200	3,900	5,100	5,100	12,000
001-262-200-670	Certification Fees	34,216	27,944	31,955	40,000	40,000	40,000
001-262-200-720	Insurance-Property	16,753	18,818	18,929	16,500	16,500	16,500
001-262-200-770	Volunteer Benefits	15,000	20,000	20,000	27,500	27,500	32,500
001-262-200-771	Vaccinations/Health	0	24,750	26,366	25,000	25,000	25,000
001-262-200-772	Banquet	6,000	3,631	4,098	7,000	7,000	9,000
001-262-200-773	Training	7,890	7,971	4,877	8,000	8,000	10,000
001-262-400-805	Fire Truck Lease Purchase-NB Debt	371,022	76,983	76,816	140,880	140,880	140,880
001-262-200-750	Public Safety Bldg Bond	0	294,219	294,129	289,413	289,413	289,413
	Subtotal	656,213	698,269	627,074	873,143	884,807	886,043

City of Cambridge
General Fund

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Buildings and Grounds (BAGs)		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
001-270-100-020	Salary-Regular	385,074	350,526	235,363	300,052	295,226	418,631
001-270-100-030	Salary-Overtime	2,367	4,128	5,571	8,000	6,102	9,800
001-270-101-100	FICA Expense	27,790	25,464	17,510	23,566	31,019	32,775
001-270-101-110	Health Insurance	105,055	108,405	100,801	138,051	110,247	174,600
001-270-101-120	Pension	19,901	51,983	43,239	40,537	40,537	47,389
001-270-101-170	Workman's Comp	33,381	25,571	28,089	28,505	29,449	36,295
001-270-101-180	Unemployment Insurance	1,600	1,143	4	500	500	500
001-270-200-220	Telephone	30,961	31,373	29,805	33,000	34,035	30,000
001-270-200-292	Computer Software	800	0	908	910	976	910
001-270-200-300	Vehicle Gas & Oil	3,500	5,981	9,238	10,000	9,933	12,500
001-270-200-310	Vehicle Repairs & Maint	4,406	4,500	5,487	7,500	7,000	7,500
001-270-200-330	Operations Supplies	6,437	3,219	3,560	6,000	3,544	6,000
001-270-200-336	ADA Portable Toilets	600	1,646	1,295	1,800	1,800	1,500
001-270-200-338	Weed & Mosquito Control	1,217	1,948	2,874	7,500	3,000	4,000
001-270-200-370	Tools/Equipment	290	493	824	4,500	4,500	4,500
001-270-200-372	Flow Prevention Test	0	0	380	400	400	400
001-270-200-381	Signal/Traffic Maintenance	4,333	6,094	13,636	8,500	13,663	12,000
001-270-200-382	Street/Parking Lot Maint	250	1,372	4,390	5,500	5,237	5,500
001-270-200-600	Building Repairs	16,257	31,133	48,066	45,000	55,000	50,000
001-270-200-605	Building System Maint	29,705	37,602	66,575	55,000	50,000	55,000
001-270-200-610	Fuel/Utilities	104,739	100,265	101,626	125,000	122,000	125,000
001-270-200-620	Energy Cost Street Lights	351,886	335,445	363,481	395,000	385,000	395,000
001-270-200-640	Misc Operating Expense	2,845	3,369	2,696	3,500	1,200	3,500
001-270-200-720	Insurance-Property	0	8,455	17,644	18,000	19,730	20,000
001-270-300-831	Misc Capital Account	93,107	0	7,954	-	-	-
001-270-200-832	City Hall Roof	0	225,000	16,049	-	-	-
001-270-300-835	Park & Playground	7,598	0	0	-	-	-
001-270-300-851	Housing Authority Drainage	0	0	22,636	-	-	-
001-270-300-881	Cannery Prk Trail (HlthDept)	2,887	0	0	-	-	-
001-270-400-805	Non-Bonded Debt	555,416	124,766	93,888	135,085	130,451	122,000
	Subtotal	1,792,400	1,489,881	1,243,590	1,401,406	1,360,549	1,575,300

City of Cambridge
General Fund

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	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Engineering Department						
001-301-100-020	200,770	184,425	193,441	289,039	229,790	271,622
001-301-101-100	14,621	13,418	14,119	22,111	17,579	20,779
001-301-101-110	34,039	36,152	35,941	49,201	42,055	49,201
001-301-101-120	12,573	24,368	23,883	39,049	39,049	30,748
001-301-101-170	18,223	12,094	15,337	27,459	27,459	23,550
001-301-200-200						500
001-301-200-201						1,750
001-301-200-250						1,000
001-301-200-270						1,000
001-301-200-300						3,000
001-301-200-310						1,000
001-301-200-330						750
001-301-200-370	0	0	0	-	-	1,000
001-301-200-500	0	0	0	-	-	20,000
001-301-200-670						500
Subtotal	280,227	270,457	282,721	426,859	355,932	426,399

City of Cambridge
General Fund

		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
536							
537							
538							
	Building Safety Services						
539	001-302-100-020 Salary-Regular	170,596	124,962	166,831	147,211	133,268	193,875
540	001-302-100-100 FICA Expense	12,542	9,182	12,536	11,262	10,195	14,831
541	001-302-101-110 Health Insurance	29,807	36,102	43,255	59,233	45,000	45,000
542	001-302-101-120 Pension	8,500	25,177	20,735	19,888	22,315	21,947
543	001-302-101-170 Workman's Comp	14,591	9,529	13,229	13,985	13,985	16,809
544	001-302-101-180 Unemployment Insurance	0	0	7	1,000	1,000	1,000
545	001-302-200-230 Postage	0	915	1,616	2,000	1,500	2,000
546	001-302-200-310 Vehicle Repairs & Maint	0	0	410	2,500	5,203	2,500
547	001-302-200-330 Operations Supplies	0	1,500	3,974	10,000	5,000	6,000
548	001-302-200-672 MDIA Fees New Construct	59,863	50,000	109,205	100,000	86,825	100,000
549	001-302-200-680 Demolitions	0	0	0	-	-	30,000
550	001-302-300-860 Vehicle	0	0	0	-	8,414	8,500
551	001-302-100-971 Lapse Time	-11,400	0	0	-	-	-
552	Subtotal	284,498	257,366	371,800	367,079	332,705	442,462

City of Cambridge
General Fund

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Sanitation and Waste

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
001-306-100-020 Salary-Regular	73,723	73,178	114,777	124,859	121,531	-
001-306-100-030 Salary-Overtime	430	30	238	1,311	-	-
001-306-101-100 FICA Expense	5,050	5,006	8,148	9,652	9,297	-
001-306-101-110 Health Insurance	19,870	36,152	45,088	49,201	49,201	-
001-306-101-120 Pension	8,647	14,518	14,229	16,868	16,868	-
001-306-101-170 Workman's Comp	6,407	8,160	9,137	11,862	11,862	-
001-306-200-300 Vehicle Gas & Oil	1,995	2,225	0	5,000	2,558	3,000
001-306-200-310 Vehicle Repairs & Maint	1,590	4,952	18,734	25,000	14,749	15,000
001-306-200-330 Operations Supplies	0	60	452	11,000	-	1,000
001-306-200-500 Professional Services	715,676	721,342	732,920	750,000	838,383	1,091,487
001-306-200-660 Tipping Fees	45,548	58,856	73,774	65,000	30,547	30,000
001-306-200-760 Truck with Clam Shell (NB debt)	0	39,029	30,373	35,998	30,373	30,373
Subtotal	878,936	963,509	1,047,871	1,105,751	1,125,369	1,170,860

Heavy Equipment Maintenance

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
001-311-100-020 Salary-Regular	35,139	34,871	19,146	41,341.00	17,108.30	0
001-311-100-030 Salary-Overtime	0	523	1,122	2,893.87	-	0
001-311-101-100 FICA Expense	2,688	2,708	1,550	3,383.97	1,308.78	0
001-311-101-120 Pension	1,803	4,555	4,584	5,585.17	4,700.00	0
001-311-101-170 Workman's Comp	3,027	2,628	2,944	3,927.40	3,751.07	0
001-311-200-330 Operations Supplies	4,123	5,500	5,500	5,500.00	5,500.00	7,000
001-311-200-370 Tools/Equipment	679	500	2,401	2,500.00	2,500.00	3,000
Subtotal	47,459	51,285	37,247	65,131.40	34,868.15	10,000

City of Cambridge
General Fund

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Highways and Streets

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
001-316-100-020	296,025	298,827	260,603	362,287	290,274	601,859
001-316-100-030	5,972	6,835	13,177	12,000	9,240	16,594
001-316-101-100	22,195	22,508	20,390	28,633	27,059	47,312
001-316-101-110	133,609	64,992	65,244	89,328	63,441	95,000
001-316-101-120	15,299	36,347	37,818	48,945	48,945	68,130
001-316-101-170	25,925	18,039	24,186	34,417	35,000	52,181
001-316-101-180	1,409	0	4	500	-	1,000
001-316-200-300	32,526	30,957	46,706	50,000	32,679	45,000
001-316-200-310	29,234	45,266	41,921	60,000	60,000	60,000
001-316-200-330	6,549	5,868	8,500	9,500	9,500	8,000
001-316-200-333	0	20,000	14,843	20,000	10,000	15,000
001-316-200-334	0	760	0	4,000	4,000	8,000
001-316-200-335	2,374	13,098	8,744	17,000	17,000	15,500
001-316-200-350	7,560	17,746	10,000	10,000	10,000	20,000
001-316-200-370	4,453	4,039	13,894	7,500	7,500	6,000
001-316-200-390	18,416	19,432	19,888	23,000	23,000	30,000
001-316-300-690	66,026	0	0	-	-	-
001-316-300-840	615	7,015	0	-	-	-
001-316-300-850	42,798	0	0	-	-	-
001-316-200-852	0	0	4,430	-	-	-
001-316-200-853	0	198,337	0	-	-	-
001-316-200-856	0	0	45,560	40,107	45,560	45,560
001-316-200-854	0	0	5,992	10,000	10,000	10,000
001-316-300-860	0	0	1,353	28,940	22,608	57,500
Subtotal	710,985	810,066	643,251	856,158	725,807	1,202,636

City of Cambridge
General Fund

		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
615							
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618	Economic Development						
619	001-328-100-020 Salary-Regular	32,368	54,384	39,664	74,880	21,808	110,000
620	001-328-101-100 FICA Expense	2,436	4,087	2,988	5,728	1,668	8,415
621	001-328-101-110 Health Insurance	1,411	7,210	7,314	10,032	2,508	10,032
622	001-328-101-120 Pension	2,011	7,185	7,042	10,116	3,500	12,452
623	001-328-200-160 Employee Training	1,500	517	1,299	2,500	-	2,500
624	001-328-101-170 Workman's Comp	1,390	3,567	519	346	-	500
625	001-328-200-200 Office Supplies	0	0	0	1,000	-	500
626	001-328-200-210 Printing	800	0	0	500	-	500
627	001-328-200-230 Postage	0	29	0	-	-	-
628	001-328-200-240 Marketing	23,043	5,162	16,213	32,500	-	32,500
629	001-328-200-250 Travel	500	0	1,107	1,500	-	3,000
630	001-328-200-260 Dues & Publications	928	300	669	1,800	-	1,750
631	001-328-200-270 Meetings & Conventions	75	0	50	1,500	-	2,500
632	001-328-200-330 Operations Supplies	96	754	413	1,000	-	1,000
633	001-328-200-500 Professional Services	18,720	0	0	-	-	-
634	Subtotal	85,278	83,195	77,279	143,403	29,484	185,649

City of Cambridge
General Fund

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	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Housing and Com Dev						
001-330-200-600	0	20,800	0	-		-
001-330-200-322	195,000	0	160,000	-		-
001-330-200-601	-	2,124	21,500	-		-
001-330-200-602	-	5,512	200,000	-		-
001-330-200-603	-	-	27	-		-
001-330-200-605	-	311	447,704	-		-
001-330-200-608	-	-	259,523	-		-
001-330-200-613	-	-	131,004	-		-
001-330-200-614	-	-	23,250	-		-
001-330-200-606	-	50,000	0	-		-
001-330-200-618	-	50,000	0	-	-	-
001-330-200-611	-	368,000	136,485	-		-
001-330-200-612	-	-	10,066	-		-
001-330-200-617	-	-	0	-	6,533	-
001-330-200-619	-	-	5,000	-	5,000	-
001-330-200-620	-	-	100,000	-		-
001-330-220-622	-	-	156,000	-		-
001-330-200-610	-	9,541	25,308	-		-
001-330-200-611	-	547,144	0	-		-
001-330-200-880	80,792	175,418	113,593	-		-
Subtotal	275,792	1,228,850	1,789,462	-	11,533	-
	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
Special Events						
001-333-100-030	317	1,516	2,364	40,000		20,000
001-333-101-100	23	110	175	3,060		1,500
001-333-101-170	47	7,026	6,973	7,956		4,000
001-333-200-550	25,000	0	0	-	28,500	30,000
001-333-200-580	25,050	0	50,050	32,500	12,500	40,000
Subtotal	50,437	8,651	59,562	83,516	41,000	95,500

City of Cambridge
General Fund

		Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
672							
673							
	Miscellaneous						
674	001-700-101-105	0	0	293,581	250,000	306,864	293,581
675	001-700-101-110	0	0	-1,377,502	-260,000	-1,148,943	-1,377,502
676	001-700-101-115	0	0	1,207,228	880,000	1,000,000	1,107,228
677	001-700-101-152						50,000
678	001-700-101-151					14,000	15,000
679	001-700-101-140	0	0	58,883	60,000	60,000	60,000
680	001-700-101-170	0	0	0	0	11,053	
681	001-700-200-500	0	0	8,896	10,000	10,000	10,000
682	001-700-200-640	0	0	4,420	0	4,858	10,000
683	001-700-500-760	0	25,000	0	0		
684	001-700-300-850	0	0	1,958,470	0	0	0
685	001-700-200-875	140,504	0	0	0	0	
686	001-700-500-905	-1,371,074	-1,371,074	-1,351,074	-1,371,074	-1,351,074	-1,655,989
687	001-700-500-965	52,843	0	0	0	0	
688	001-700-200-936	0	0	50,000	0	0	0
689	001-700-200-900	0	40,000	0	0	61,146	
690	001-700-200-937	0	0	0	0	0	5,000
691	001-700-200-952	0	0	10,000	10,000	10,000	10,000
692	001-700-200-935	0	1,000	0	0		
693	001-700-200-940	0	0	65,900	0	6,500	
694	001-700-200-954	0	0	125,000	0	0	
695	001-700-200-956	0	0	0	200,000	0	200,000
696	001-700-500-957						89,607
697	001-700-500-958						100,000
698	001-700-500-959						8,339
699	001-700-500-990	276,225	396,000	254,834	45,000	0	95,000
700	Subtotal	-901,502	-909,074	1,308,636	-176,074	-1,015,596	-979,736
701	Total Expenses	10,573,362	12,176,011	15,179,334	14,000,791	12,300,145	14,635,411
702	Net	1,963,510	372,374	2,155,538	1	1,827,282	1,340

Special Projects Fund

			Budget 2023	Projected 2023	Proposed Budget 2024
<u>Revenue</u>					
712	850-000-35002	Cannery Park	510,000	510,000	
713	850-000-35003	Cannery Park Supplemental 1	75,000	75,000	
714	850-000-35004	Cannery Park Supplemental 2	200,000	153,096	46,904
715	850-000-35027	Cannery Park Supplemental 3	100,000		100,000
716	850-000-35028	Cannery Park Community Legacy Grant	600,000		600,000
717	850-000-35005	Smoke Stack Review	2,500	2,500	
718	850-000-35006	Cornish Park	343,784	271,728	89,732
719	850-000-35007	Bayley Road Sidewalk	225,000	148,522	
720	850-000-35008	FEMA Sea Rise Mitigation	287,000	187,500	
721	850-000-35009	Pine St Revitalization, Race St	263,000	263,000	
722	850-000-35010	TAG Grant	25,000	19,057	
723	850-000-35011	CDBG Special Proj	2,600,000	600,000	2,000,000
724	850-000-35012	HOW Project	3,000,000	750,000	2,250,000
725	850-000-35029	Maces Lane MD-22-CD-3	1,600,000	61,495	1,538,505
726	850-000-35023	Maces Lane 00433	500,000	208,062	291,938
727	850-000-35030	Maces Lane 00555	500,000		500,000
728	850-000-35013	Flood Resiliency Grant	1,000,000		1,000,000
729	850-000-35014	Cannery Park DNR Grant	1,000,000		1,000,000
730	850-000-35031	444-448 Race Street	500,000	77,110	422,890
731	850-000-35032	601 Chesapeake Court	335,000	335,000	
732	850-000-35033	Beasley Market 00432	200,000	188,442	11,558
733	850-000-35034	Beasley Market 00556	100,000		100,000
734	850-000-35016	Bike Feasibility Grant	40,000	40,000	
735	850-000-35035	Leonard Lane Park	105,000	16,256	50,744
736	850-000-35018	Choptank Sidewalk	75,000	75,000	
737	850-000-35036	P&Z Comprehensive Plan (State of MD Grant)			50,000
738	850-000-35037	Water Wave Screen			430,000
739	850-000-35019	ARPA	6,044,161	6,025,261	-
740	850-000-35038	1% for Arts - Transfer from other Funds		18,900	88,043
741	850-000-35039	Transfer from Gen Fund (Comp Plan)			100,000
742	850-000-39001	Transfer from Gen Fund	45,000		95,000
743					
744		Subtotal	20,275,445	10,025,929	10,765,314
745					
746					

		Budget 2023	Projected 2023	Proposed Budget 2024
747				
748	Special Projects Fund			
749	Expenses			
750				
751	850-700-200-202 Bayly Road Sidewalk	270,000	148,522	45,000
752	850-700-200-203 Choptank Sidewalks	75,000	75,000	
753	850-700-200-204 Cannery Park	510,000	510,000	
754	850-700-200-205 Cannery Park Supplemental 1	75,000	75,000	
755	850-700-200-206 Cannery Park Supplemental 2	200,000	153,096	46,904
756	850-700-200-226 Cannery Park Supplemental 3	100,000		100,000
757	850-700-200-227 Cannery Park Community Legacy Grant	600,000		600,000
758	850-700-200-201 Grant-Beasley Mkt PineSt CL2021CAMB00432	200,000	188,442	11,559
759	850-700-200-201 Beasley Market 00556	100,000		100,000
760	850-700-200-207 Cannery Park Chimney	2,500	2,500	
761	850-700-200-208 Cornish Park	343,784	271,728	89,732
762	850-700-200-209 Pine St Revitalization, Race St	263,000	263,000	
763	850-700-200-210 FEMA Sea Rise	287,000	187,500	
764	850-700-200-211 TAG Grant - Small Area Plan	25,000	19,057	
765	850-700-200-212 CDBG Special Project	2,600,000	600,000	2,000,000
766	850-700-200-213 HOW Project	3,000,000	750,000	2,250,000
767	850-700-200-225 Maces Lane MD-22-CD-3	1,600,000	61,495	1,538,505
768	850-700-200-222 Maces Lane 00433	500,000	208,062	291,938
769	850-700-200-228 Maces Lane 00555	500,000		500,000
770	850-700-200-219 601 Chesapeake Court	335,000	335,000	
771	850-700-200-214 Flood Resiliency Grant	1,000,000		1,050,000
772	850-700-200-215 Cannery Park DNR Grant	1,000,000		1,000,000
773	850-700-200-224 444-448 Race Street	500,000	77,110	422,890
774	850-700-200-217 Bike Feasibility Grant	40,000	40,000	
775	850-700-200-221 Leonard Lane Park	105,000	16,256	50,744
776	850-700-200-229 P & Z Comprehensive Plan			150,000
777	850-700-200-230 Water Wave Screen			430,000
778	850-700-200-231 1% for Arts - Expense			106,943
779	850-700-200-100 ARPA	6,044,161	3,048,305	5,783,126
780	850-700-500-900 Transfer from ARPA to GF (Youth Program)			75,000
781	850-700-500-901 Transfer from ARPA to GF (Revenue Replacement)		500,000	700,000
782				
783	Subtotal	20,275,445	7,530,073	17,342,341
784				
785				
786	Net	-	2,495,855	(6,577,026)

SEWER FUND

Account #	Revenue	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	
787	401-000-33425	ENR O&M Grant	243,000	243,000	290,676	243,000	294,839	243,000
788	401-000-33426	Trenton St Grant and Loan						4,100,000
789	401-000-33429	West End Bond Proceeds						2,500,000
790	401-000-33431	State of MD Grant West End Project						504,000
791	401-000-34210	Impact Fees - Sewer			5,739			0
792	401-000-34410	Sewer Service	3,865,692	3,326,901	4,181,859	3,900,000	3,800,000	4,512,004
793	401-000-34412	Sanitary #4 Sewer Charge	100,877	103,234	102,127	100,000	101,323	102,000
794	401-000-34413	Sanitary#1 Sewer Charge	215,529	213,000	329,845	213,000	214,580	215,000
795	401-000-34414	Sanitary#3 Sewer Charge	33,584	32,691	33,852	33,000	33,399	34,000
796	401-000-34415	Sanitary District #7	109,685	108,345	110,042	110,042	109,595	110,000
797	401-000-34416	Horn Point Cees Sewer	15,884	20,500	16,679	18,000	18,811	18,000
798	401-000-34420	Pollution Control Septic	33,624	52,000	53,970	54,000	60,407	54,000
799	401-000-34421	Sewer Connections	0	0	4,511	3,500	3,500	3,500
800	401-000-34422	Discharge Service	48,506	2,000	65,873	2,000	54,000	50,000
801	401-000-34424	Carry-Over	245,117	691,157	0	0	0	0
802	401-000-36100	Interest & Dividends	9,571	5,000	534	0	8,231	8,000
803		Total	4,921,070	4,797,828	5,195,707	4,676,542	4,698,685	12,453,504

SEWER FUND

Account #	Expenses	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024	
810		Sewer Service						
811	401-308-200-500	Professional Services	10,500	0	34,313	350,000	361,483	200,000
812	401-308-200-630	WWTP Operations	2,019,151	1,936,957	2,015,876	2,346,329	2,346,329	2,551,715
813	401-308-200-670	Pre-treatment Program	20,089	19,585	13,097	19,302	15,502	22,847
814	401-308-400-805	Non-Bonded Debt	62,739	755,643	0	86,132	86,132	86,134
815	401-308-300-830	Wastewater Plant Capital Investment	163,700	9,145	0	198,419	198,419	204,726
816		Subtotal	2,276,179	2,721,331	2,063,285	3,000,182	3,007,865	3,065,422
817		Sewer - Utilities Maintenance						
819	401-314-100-020	Salary-Regular	39,084	37,031	41,935	43,043	44,428	47,500

820	401-314-100-030	Salary-Overtime	319	857	1,422	646	224	713
821	401-314-101-100	FICA Expense	2,613	2,645	2,971	3,342	3,588	3,688
822	401-314-101-110	Health Insurance	9,937	14,471	14,290	19,585	15,600	15,600
823	401-314-101-120	Pension	-3,920	5,062	4,961	5,815	7,340	5,377
824	401-314-101-170	Workman's Comp	3,313	2,513	3,186	4,089	3,500	4,118
825	401-314-200-300	Vehicle Gas & Oil	0	900	2,339	1,300	1,872	1,800
826	401-314-200-310	Vehicle Repairs & Maint	0	1,500	0	1,000	1,405	500
827	401-314-200-350	Heavy Equip Repair Maint	3,495	4,420	485	4,500	561	4,000
828	401-314-200-376	Sewer Pipe Materials	1,824	1,235	2,481	3,000	2,500	0
829	401-314-200-377	Curb & Gutter Material	0	0	0	1,000	1,000	0
830	401-314-200-378	Manhole Rings	6,827	0	849	7,500	0	7,500
831	401-314-200-379	Sewer Repair/Maint	1,140	0	14,790	15,000	15,000	18,000
832	401-314-200-381	Packing House Project	0	0	0	0	167,816	0
833	401-314-200-720	Insurance-Property	49,545	60,284	63,756	65,000	71,296	71,296
834	401-314-300-860	Vehicle Lease	0	0	0	28,940	28,940	28,940
835		Subtotal	114,179	130,918	153,465	203,760	365,069	209,032

836
837

838		Actual	Actual	Actual	Budget	Projected	Budget
839		2020	2021	2022	2023	2023	2024

840 **Miscellaneous**

841	401-700-101-120	Pension	0	0	76,168	0	0	0
842	401-700-200-130	OPEB Expense	0	0	16,483	0	0	0
843	401-700-200-300	West End Sewer Project					0	3,300,000
844	401-701-200-400	Trenton St Grant	0				0	4,100,000
845	401-700-500-760	Contingency Fund	0	0	0	121,526	0	0
846	401-700-400-900	Depreciation Expense	0	0	1,176,672	0	0	0
847	401-700-500-905	Overhead Allocation	1,371,074	1,351,074	1,351,074	1,351,074	1,351,074	1,507,953
848	401-890-400-910	Bonded Debt, 2023 Serial A Debt	0	0	0	0	0	193,804
849	401-700-500-920	Transfer to Special Projects, 1% for Arts	0	0				76,050
850	401-700-500-990	Transfers to Other Funds	276,225	0	0	0	0	

851		Subtotal	1,647,299	1,351,074	2,620,397	1,472,600	1,351,074	9,177,807
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852

853		Sewer Total Expenses	4,037,657	4,203,323	4,837,147	4,676,542	4,724,008	12,452,261
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854

855		Net			358,560	-	(25,323)	1,244
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WATER UTILITIES

			Budget 2022	Actual 2022	Budget 2023	Projection 2023	Budget 2024
856	Account #	Revenues					
856	10-400-110	Water Sales	2,202,531	1,787,365	2,334,229	1,840,000	2,033,923
857	10-400-121	Fireline Charges	34,000	37,880	39,000	46,590	56,940
858	10-400-141	Miscellaneous Sales & Service	120,000	394,753	158,650	213,000	218,000
859							
860		Unappropriated Funds:					
861	10-400-151	Penalty Fees	70,000	60,185	70,000	66,500	67,000
862	10-400-152	Interest Income	2,500	18,274	2,500	22,000	20,000
863		Credit Card Processing Fee	6,000		6,000		-
864	10-400-154	Meter Activation Charges (Install?)	5,000	14,150	5,000	14,600	14,000
865	10-400-155	Bay Restoration Fund Reimbursement	12,000	12,332	12,000	16,000	16,000
866	10-400-159	Impact Fees		1,850			
867	10-400-160	Basic Connection Fees		95,665		67,000	60,000
868	10-400-191	Gain On Sale of Assets		(133)			
869		Total	2,452,031	2,422,321	2,627,379	2,285,690	2,425,863
870							
871							
872		Expenses	Budget	Actual	Budget	Projection	Budget
873		OPERATIONAL AND DISTRIBUTION EXPENSES	2022	2022	2023	2023	2024
874		Salaries 10-500-100					
875	10-500-103	Maintenance Salary	391,687	368,033	401,872	416,824	543,347
876	10-500-101	Operations	70,982	72,109	74,080	71,866	0
877	10-500-102	Overtime	12,000	8,419	12,000	12,000	12,000
878	10-500-151	Payroll Taxes	37,000	33,557	37,000	36,968	42,484
879		Subtotal	511,669	482,118	524,952	537,658	597,831
880							
881		Maintenance 10-500-200					
882	10-500-201	Maintenance of Vehicles & Equipment	16,000.00	11,371.74	17,000	17,000	17,000
883	10-500-202	Operating Expenses	30,000.00	28,603.82	32,000	30,000	32,000
884		Subtotal	46,000.00	39,975.56	49,000	47,000	49,000
885							
886		Maintenance 10-500-300					
887	10-500-301	Maintenance - Physical Plant	232,500	114,766	252,275	140,000	130,700
888	10-500-303	Maintenance - Mains	50,000	52,118	50,000	36,000	50,000
889	10-500-304	Maintenance - Services	50,000	56,715	100,000	80,000	100,000
890	10-500-305	New Main Installation	80,000	90,896	80,000	22,000	50,000
891	10-500-306	Maintenance - Meters & Installation	180,000	46,238	180,000	180,000	230,000

WATER UTILITIES

		Budget 2022	Actual 2022	Budget 2023	Projection 2023	Budget 2024	
892	10-500-307	Small Tool & Supplies	11,300	1,092	11,500	3,000	10,000
893	Subtotal		603,800	361,826	673,775	461,000	570,700
894							
895	Utilities - 10-500-400						
896	10-500-401	Utilities - Pump Stations	200,000	182,802	200,000	200,000	200,000
897	10-500-402	Purification, Chemicals, & Testing	69,900	41,647	84,900	44,000	50,000
898	10-500-403	Engineering	5,000	-	5,000	-	5,000
899	10-500-404	Street Repairs	15,000	29,709	20,000	13,000	15,000
900	10-500-405	Uniforms	10,950	1,625	11,500	6,000	10,000
901	10-500-410	Machinery & Equipment	47,900	2,438	75,400	117,264	40,400
902	10-500-499	Materials & Supplies-Invoice ADJ		(25,762)			
903	Subtotal		348,750	232,459	396,800	380,264	320,400
904							
905	Total Operational & Distribution Expenses		1,510,219	1,116,379	1,644,527	1,425,922	1,537,931
906							
907	GENERAL & ADMINISTRATIVE EXPENSES						
908							
909	10-600-101	Salaries - Administratiave	289,512	302,022	311,052	323,858	267,256
910							
911	Payroll Taxes & Fringe Benefits:						
912	10-600-151	Payroll Taxes	26,000	22,068	26,000	24,000	20,445
913	10-600-155	Retirement	102,700	186,556	105,000	93,000	96,000
914	10-600-152	Group Insurance (Employee Health)	250,000	206,831	250,000	214,629	230,000
915							
916	Other General & Administrative						
917	10-600-303	General Insurance	30,000	21,475	35,000	24,448	35,000
918	10-600-302	Office Supplies	110,250	87,537	112,250	87,526	90,000
919	10-600-301	Office Utilities	16,000	9,988	16,000	7,656	16,000
920	10-600-305	Legal & Accounting	12,000	12,000	15,000	15,000	15,000
921	10-600-304	Education & Training	7,500	2,506	7,500	3,981	7,500
922	10-600-306	Employee Cell Phones	5,000	3,135	5,000	3,023	4,000
923	10-600-307	Workman's Comp	65,000	-	65,000	51,732	55,000
924	10-600-321	Credit/Debit Card Fees	13,000	12,605	13,000	11,505	13,000
925		Interest	-	-	-	-	-
926	10-600-399	Miscellaneous	10,000	57	10,000	1,997	3,000
927	10-600-402	Depreciation		139,074			
928		Purchase (Doty Property)				60,000	

WATER UTILITIES

		Budget 2022	Actual 2022	Budget 2023	Projection 2023	Budget 2024
929	Transfer to Special Projects, 1% for Arts					3,354
930	Overhead Allocation					148,037
931	10-600-613 OPEB Expense		24,725			
932						
933	Total General & Administrative	936,962	1,030,580	970,802	922,353	1,003,592
934	Total Operation & Distribution	1,510,219	1,116,379	1,644,527	1,425,922	1,537,931
935	TOTAL OPERATING EXPENSES	2,447,181	2,146,958	2,615,329	2,348,275	2,541,523
936						
937	10-700-201 USDA Bond Payment Tech Park)	12,050	6,883	12,050		12,050
938						
939	GRAND TOTAL OPERATING EXPENSES	2,459,231.00	2,153,841.78	2,627,378.76	2,348,275.27	2,553,573.13
940						
941						
942	NET		268,478.78	-	(62,585.27)	(127,710.13)

MARINA FUND

	Account #	Revenues	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
943	102-000-33335	DNR Grants - Marina	199,000	189,000	63,314	250,000	250,000	250,000
944	102-000-34850	Boat Slip Rentals	129,315	140,000	249,638	200,000	236,217	225,000
945	102-000-34851	Boat Slip Electric	17,072	12,000	30,045	28,000	25,591	30,000
946	102-000-34860	Transient - Subleasing	173,186	50,000	57,787	50,000	41,205	50,000
947	102-000-37500	Carry-Over	0	0	0	76,480	0	-
948	102-000-34862	Dockmaster Misc Receipts	292	1,000	2,959	2,500	2,500	2,500
949	102-000-34863	Pump Out Station	430	600	1,055	1,000	1,000	1,000
950	102-000-34880	Marine Fuel	77,169	90,000	196,183	145,000	240,054	210,000
951	102-000-34852	Cruise Ships	0	6,000	6,731	5,000	7,424	2,500
952	102-000-36100	Interest & Dividends	42	200	0	0	0	-
953	102-000-36903	Misc Revenue	0	0	16,055	0	0	-
954	102-000-36904	Service/Bank Fees	0	0	-17,051	0	0	-
955	102-000-39900	Transfer from other Funds	276,225	396,000	254,834	0	0	-
956			872,731	884,800	861,549	757,980	803,991	771,000

957

MARINA FUND

	Account #	Expenses	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Projected 2023	Budget 2024
959								
960								
961								
962	102-304-101-180	Unemployment Insurance	0	368	0			
963	102-304-200-331	Fuel & Motor Oil	100,000	85,000	143,487	132,000	237,125	160,000
964	102-304-200-335	Maint Materials	0		7,516	5,500	3,618	5,000
965	102-304-200-360	Other Repairs Maint	0		9,034	11,000	11,000	11,000
966	102-304-200-385	Lighthouse Expenses	5,000	6,163	10,629	10,000	10,000	10,000
967	102-304-200-500	Professional Services	270,480	256,146	270,480	270,480	270,480	270,480
968	102-304-200-620	Energy Costs - Street Lights	4,008	4,755	2,141	6,000	4,408	6,000
969	102-304-200-720	Insurance-Property	13,292	12,625	2,492	3,000	2,787	3,000
970	102-304-400-805	Non-Bonded Debt	258,578	254,990	-10,230	0	0	-

971	102-304-300-831	Miscellaneous Capital	40,000	20,000	0	0	0	-
972	102-304-200-875	Long Wharf Upgrades	0	43,857	0	0	0	-
973	102-304-200-874	Franklin Street Ramp	0	102,750	0	0	0	-
974	102-304-200-877	Marina Improvements DNR	0	0	24,595	250,000	250,000	250,000
975	102-304-200-876	Contingency	0	0	9,000	50,000	22,059	-
976	102-304-300-840	Machinery & Equipment	0	0	0	20,000	20,000	30,000
977	102-700-500-900	Transfer to Special Projects, 1% for Arts						300
978	102-700-500-905	Overhead Allocation	0	0	0	0	0	-
979		Subtotal	691,358	786,653	469,145	757,980	831,477	745,780
980								
981	102-700-400-900	Depreciation Expense			158,963			
982								
983		Net			233,441	-	(27,486)	25,220



To: The Honorable Mayor Rideout and the Commissioners of Cambridge
From: Tom Carroll, City Manager *Tom M. Carroll*
Date: April 21, 2023
Subject: Summary of Tables

This document details the purposes of our various tables included in this section of the draft Budget.

Tables 1 & 2

As mentioned in the Budget Transmittal Message, Tables 1 and 2 are the functional equivalent of an altitude gauge for an airplane. These tables summarize the financial position of each of the City's five funds for the fiscal year about to be completed (Table 1) and the upcoming fiscal year (Table 2). The tables summarize each fund's beginning balances, revenues, expenditures, structural balance in the fiscal year, and projected ending position.

Table 3 A through Table 3 C

Municipal debt is an essential component of long-term capital planning. Borrowing responsible amounts of funds to spread the costs of public investments over today and tomorrow's taxpayers is a best financial practice. But too much debt burdens taxpayers, requiring significant amounts of current year revenue and limiting operational flexibility. Municipal debt is neither good nor bad, but instead must be managed.

Tables 3 A through 3 C show all the City of Cambridge's debt payments until all current debt issues are retired. This is sorted by

fund since enterprises also can carry municipal debt. For instance, in FY 23, the Sewer Fund borrowed \$2.5 million to fix the West End Sewer system, a system which routinely overflows in wet weather events, resulting in MDE fining the City. Table 3 also helps calculate the debt reserve by showing the future year's total General Fund's highest fiscal burden. In future years, additional debt reserves should be created for each enterprise fund to create greater fiscal certainty.

Table 4

Summarizing the entirety of personnel costs, Table 4 allows the reader to see the relationship of salaries and wages to benefits. It facilitates long-term review of day-to-day operations since personnel costs are the largest driver of our operating budget.

Table 5

This table shows the Wages and Classifications structure for the City of Cambridge organization. It establishes the pay ranges for each job classification, showing the minimum and maximum annual salary. This Wages and Classifications table is new in FY 23 and is based on an internal market study and review of job duties and descriptions. It also attempts to provide living wages for all full-time employees and consistency across departments. It

also creates better wage differentials between classifications, correcting for wage compression stemming from prior progressive wage adjustments.

Table 6

This table shows the annual salary for each employee in the organization without naming the person holding each position. For more than a few positions such as the City Manager or Finance Director, it is easy to associate the salary with the person because there is only one person holding a particular title. For other positions, the pay of a specific individual may not be evident because there are multiple people holding that title. Public salaries are public record, and showing the information is intended to be overtly transparent. It also allows for additional questions about gender, age, and racial equity, questions which the city administration welcomes and embraces.

Table 7

This table shows requested capital projects for 2024 to 2028, a five-year capital plan. Projects shown in FY 24 are funded in the FY 24 draft Budget.

Table 8

Reserved for future use in subsequent fiscal years.

Table 9

The City organizes its finances into five funds, three of which are enterprise funds which primarily rely on user fees to fund the services provided. Cambridge’s enterprise funds include the Water Fund, Sewer Fund, and Marina Fund. These enterprise services—run independently from an accounting perspective from Cambridge’s General Fund—are nevertheless governed by the Commissioners of Cambridge. City staff paid from the General Fund support these separate, fee-based enterprises. Staff such as the City Manager, the City Attorney, the Finance

Director, the City Engineer, etc., all support the water system, the sewer collections system, and the marina. If these were truly stand-alone businesses, these businesses would incur costs for the support and administration provided by City staff (paid for from the General Fund). As is common practice in cities around the country, Cambridge transfers a reasonable amount of funds from its enterprises back to the General Fund to account for these administrative overhead services.

For several years, the City had not updated its cost allocation formula and instead transferred the same amount as it had since FY 20: \$1,371,074. Starting in FY 24, the City has revisited its old funding formula and updated it to reflect current expenditures. What is different in FY 24 is that there is a revisited accounting of support received by the Water Fund. Previously, when the Water Fund had been viewed as truly its own entity accountable to the Municipal Utilities Commission instead of the Commissioners of Cambridge, the Water Fund was offered unreasonably large credits. This practice has been corrected in FY 24.

While the City’s administrative transfer formula would have the Marina Fund transfer funds back to the General Fund, the relatively constrained financial position of the Marina Fund and its need for near-term capital investments requires that the General Fund forego this transfer. The Water and Sewer funds make a full formula transfer in FY 24. This seems particularly appropriate as the City is spending a significant amount of time on utility capital planning. With more time between now and the preparation of the FY 25 Budget, the Finance Director and City Manager will be revisiting, and as needed, suggesting revisions to the allocation formula.

Table 10

This display shows American Rescue Plan Act (ARPA) revenue and expenditures from FY 22 to FY 24 by type or purpose.

Table 1. Fund Summary Fiscal Year 2022-2023 Projection

FUND SUMMARY - 2022-2023 Projection	City of Cambridge, 2022-2023 Fiscal Year				
	7/1/2022				6/30/2023
	Unassigned Fund Balance	2022-2023 Revenues	2022-2023 Expenses	Net Change	Unassigned Fund Balance
General Fund	5,644,065	14,127,426	12,300,145	1,827,282	7,471,347
	Unrestricted Cash Balance	2022-2023 Revenues	2022-2023 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	698,130	4,698,685	4,724,008	(25,323)	672,807
Marina Fund	567,729	803,991	831,477	(27,486)	540,243
Water Fund	1,502,710	2,285,690	2,348,275	(62,585)	1,440,125
Ending Balance FY2023 Projection	8,412,634	21,915,792	20,203,905	1,711,888	10,124,522
Special Projects Fund (Restricted)	4,081,171	10,025,929	7,530,073	2,495,855	6,577,026
Ending Balance FY2023 Projection	15,262,374	39,730,086	35,637,738	4,092,349	19,354,723

Table 2. Fund Summary Fiscal Year 2023-2024 Budget

FUND SUMMARY - 2023-2024 Budget	City of Cambridge, 2023-2024 Fiscal Year				
	7/1/2023				6/30/2024
	Unassigned Fund Balance	2023-2024 Revenues	2023-2024 Expenses	Net Change	Unassigned Fund Balance
General Fund	3,063,546	14,636,751	14,635,411	1,340	3,064,886
	Unrestricted Cash Balance	2023-2024 Revenues	2023-2024 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	672,807	12,453,504	12,452,261	1,244	674,051
Marina Fund	540,243	771,000	745,780	25,220	565,463
Water Fund	1,440,125	2,425,863	2,553,573	(127,710)	1,312,415
Balance - Unrestricted	5,716,721	30,287,118	30,387,025	(99,907)	5,616,814

Special Projects Fund (Restricted)	6,577,026	10,765,314	17,342,341	(6,577,026)	0
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Ending Balance - FY2024 Budget	12,293,748	56,702,800	63,480,980	(6,778,180)	5,515,568
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Reserves	
Rainy Day Fund	2,444,337
Art in Public Places Reserve	106,943
Shoreline Resiliency Reserve	900,000
Debt Reserve	1,063,463
Total*	4,514,743

Table 3 A: Debt Schedule by Fiscal Year for the General Fund

Debt	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	
2016 Public Facilities Bond (Police Share)	434,119	434,119	434,119	434,119	434,119	434,119	434,119																			
2016 Public Facilities Bond (Fire Share)	289,413	289,413	289,413	289,413	289,413	289,413	289,413																			
2016 Public Facilities Bonds Total	723,532	723,532	723,532	723,532	723,532	723,532	723,532																			
2004 DNR Waterfront Rock - DGH (retired in FY 23)																										
Sweeper & DPW Equipment Note	76,105	76,105																								
2013 Washington St Bank Building (DPW)	17,376	17,376	17,376	17,376	17,376																					
2004 Riverwalk Note (Retired in FY 22)																										
Rescue Fire Truck Note	140,880	140,880	140,880	140,880	140,880	140,880	140,880	140,880	140,880	140,880	140,880	140,880	140,880	140,880												
2018 Sailwinds Wharf	106,533	105,570	104,772	107,548	106,701	107,253	107,173	107,041	106,858	108,624	107,769	106,536	108,262	108,326	106,789	107,406	106,758	108,006	106,027	104,970	105,309	104,445	104,453	103,758	101,904	
General Fund Annual Debt Service Schedule	1,064,426	1,063,463	986,560	989,336	988,489	971,665	971,585	247,921	247,738	249,504	248,649	247,416	249,142	249,206	106,789	107,406	106,758	108,006	106,027	104,970	105,309	104,445	104,453	103,758	101,904	

Table 3 B: Debt Schedule by Fiscal Year for Sewer Fund

Debt	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	
WWTP ENR upgrade - State Revolving Loan Fund	74,112	74,112	74,112	74,112	74,112	74,112	74,112	74,112	74,112																	
Dorchester Tech Park - USDA - Sewer	12,022	12,022	12,022	12,022	12,022	12,022	12,022	12,022	12,022																	
2023 Serial Bond, Water Street Sewer Replacement	193,804	184,477	190,844	181,689	182,799	188,650	183,978	189,312	184,117	178,927	188,743	182,759	181,780	185,542	183,782	186,760	184,215	181,412	178,350	180,043						
Sewer Fund Annual Debt Service Schedule	279,938	270,611	276,978	267,823	268,933	274,784	270,112	275,446	270,251	178,927	188,743	182,759	181,780	185,542	183,782	186,760	184,215	181,412	178,350	180,043						

Table 3 C: Debt Schedule by Fiscal Year for Water Fund

Debt	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	
Dorchester Tech Park - USDA	12,022	12,022	12,022	12,022	12,022	12,022	12,022	12,022	12,022																	
Water Fund Annual Debt Service Schedule	12,022	12,022	12,022	12,022	12,022	12,022	12,022	12,022	12,022																	
Total City Annual Debt Service for All Funds	1,356,386	1,346,096	1,275,560	1,269,181	1,269,444	1,258,471	1,253,719	535,389	530,011	428,431	437,392	430,175	430,922	434,748	290,571	294,166	290,973	289,418	284,377	285,013	105,309	104,445	104,453	103,758	101,904	

Table 4. City of Cambridge Personnel Expenditures FY24

Dept	No. of Emp	Salary	OT	FICA	Pension	LEOPS	Workers Comp	Health Ins	Payroll Costs
Mayor	1	12,000		918	-		55	-	12,973
Commissioners	5	50,000		3,825	2,264		229	-	56,318
City Manager	3	245,000		18,743	27,734		1,120	29,616	322,212
Administrative Services	14	212,450		16,252	24,049		971	20,064	273,787
Finance	5	279,500		21,382	31,639		1,277	84,238	418,036
Planning & Zoning	3	153,000		11,705	17,320		699	19,585	202,308
Information Technology	2	134,619		10,298	15,239		7,154	29,616	196,927
CPD-Admin	8	541,550	5,000	41,811	22,017		56,105	89,328	755,811
Patrol	29	1,888,868	283,330	166,173		800,000	300,519	652,337	4,091,227
Police Special Ops	7	393,857	70,894	35,553	22,470		31,581	68,786	623,142
Public Services Admin	2	152,500	-	11,666	17,263		697	82,280	264,406
Buildings & Grounds	9	418,631	9,800	32,775	47,389		36,295	138,051	682,941
Engineering	4	271,622		20,779	30,748		23,550	49,201	395,899
Building Safety & Code	4	193,875	-	14,831	21,947		16,809	59,233	306,695
Sanitation	0	-	-	-	-		-	-	-
Heavy Equipment	0	-	-	-	-		-	-	-
Streets	12	601,859	16,594	47,312	68,130		52,181	138,529	924,605
Economic Development	1	110,000	-	8,415	12,452		503	10,032	141,402
Sewer - Utilities Maint	1	47,500	713	3,688	5,377		4,118	19,585	80,981
Water Division	16	810,603	12,000	62,929	105,000		55,000	250,000	1,295,532
Total	126	6,517,434	398,331	529,056	471,039	800,000	588,862	1,740,481	11,045,203

**Table 5:
City of Cambridge Wages and Classification, FY 24**

Class	CPD	Administrative Services	Engineering	Development	Public Services	Finance	Salary Floor	Salary Ceiling
14	Chief	Director of Administrative Services	City Engineer	Assistant City Manager	Public Services Director	Finance Director	\$90,000	\$112,500
13	Captain			Director of Planning			\$83,500	\$88,000
12	Lieutenant						\$80,863	\$84,000
11	Sergeant	IT Manager			Utilities Manager	Finance Manager	\$71,053	\$82,614
10	Corporal	Grants Coordinator		Planner; Safety Specialist	Building Public Services Superintendent Heavy Equipment Mechanic	Senior Accounting Specialist	\$64,775	\$69,475
9	Executive Assistant PFC					Accounting Specialist	\$57,500	\$63,050
8	Patrol Officer	Executive Secretary IT Tech III	GIS Specialist		Public Services Foreman		\$52,000	\$56,000
7			Engineering Tech II	Code Enforcement Officer II	Equipment Operator II; Maintenance Worker II, Utility Tech II	Finance Clerk	\$45,000	\$54,000
6	Investigative Tech I Records Tech I	Secretary I		Code Enforcement Officer I	Maintenance Worker I; Utility Tech I	Accounting Clerk	\$37,500	\$45,000
5		City Manager					Contracted at 127,500	
4		Spec. Projects Coordinators					25 / hour	35 / hour
3		Seasonal					13.25 / hour	25 / hour
2		Mayor					\$12,000	
1		Commissioners					\$10,000	



Table 6 A: Annual Salary by Position, Fiscal Year 2024 Budget

110-Mayor	
Mayor	12,000
Subtotal	12,000

100-City Commissioners	
Ward 1	10,000
Ward 2	10,000
Ward 3	10,000
Ward 4	10,000
Ward 5	10,000
Subtotal	50,000

112-City Manager	
City Manager	127,500
Executive Secretary	52,500
Grants Coordinator	65,000
Subtotal	245,000

125-Administrative Services	
Director of Administrative Services	95,000
Special Project Coordinator	15,000
Special Project Coordinator	15,000
Special Project Coordinator	31,200
Portia-Johnson Ennels Intern	56,250
Subtotal	212,450

120-Financial Administration	
Finance Director	112,500

Table 6 A: Annual Salary by Position, Fiscal Year 2024 Budget

Senior Accounting Specialist	68,000
Senior Accounting Specialist (for Grants)	-
Accounting Clerk	54,000
Accounting Clerk	45,000
Subtotal	279,500

145-Information Technology

IT Coordinator	79,619
IT Assistant	55,000
Subtotal	134,619

300-Public Services

Public Services Director	110,000
Secretary I	42,500
Subtotal	152,500

270-Buildings and Grounds (BAGs)

Division Manager	68,000
Public Services Foreman	52,000
Maintenance Worker I	45,000
Maintenance Worker I	41,089
Maintenance Worker I	45,000
Maintenance Worker I	42,542
Maintenance Worker I	40,000
Maintenance Worker I	40,000
Maintenance Worker I	45,000
Subtotal	418,631

316-Highways and Streets

Division Manager	68,000
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Table 6 A: Annual Salary by Position, Fiscal Year 2024 Budget

Equipment Operator II	47,500
Street Maint. Foreman	52,359
Street Maint Foreman	55,000
Maintenance Worker 1	40,000
Equipment Operator II	47,500
Maintenance Worker 1	40,000
Equipment Operator II	46,500
Equipment Operator II	47,500
Equipment Operator II	45,000
Heavy Equipment Mechanic	65,000
Equipment Operator II	47,500
Subtotal	601,859

301-Engineering

Engineer	110,000
Engineer (Partial Year)	52,500
Engineering Tech II	54,000
GIS Specialist I	55,122
Subtotal	271,622

314-Sewer-Util Maint

Equipment Operator II	47,500
Subtotal	47,500

328-Economic Development

Assistant City Manager	110,000
Subtotal	110,000

130-Planning & Zoning

Director of Planning	88,000
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Table 6 A: Annual Salary by Position, Fiscal Year 2024 Budget

Planner	65,000
PT Planner	44,000
Subtotal	153,000

302-Building Safety Services

Building Safety Specialist	65,375
Code Enforcement Officer II	45,000
Code Enforcement Officer II	43,500
Code Enforcement Officer I	40,000
Subtotal	193,875

Table 6 B: Annual Salary by Position, Fiscal Year 2024 Budget

200-Police Administration	
Chief of Police	110,000
Captain	88,000
Captain	86,000
Patrol First Class	63,050
Executive Assistant (non-sworn)	60,000
Records Technician (non-sworn)	45,000
Records Technician (non-sworn)	42,000
General Maintenance Worker I	47,500
Subtotal	541,550

206-Police: Special Ops	
Patrol Officer	66,775
Lieutenant	84,582
Investigative Tech (non-sworn)	44,000
Community Liason (non-sworn)	42,500
Patrol Officer	52,000
Patrol Officer	52,000
Patrol Officer	52,000
Subtotal	393,857

201-Police: Patrol	
Lieutenant	83,363
Patrol First Class	63,000
Patrol First Class	59,500
Patrol Officer	56,000
Patrol First Class	59,500
Patrol First Class	60,000
Corporal	69,475
Patrol Officer	56,000

Table 6 B: Annual Salary by Position, Fiscal Year 2024 Budget

Sergeant	80,190
Patrol First Class	62,690
Sergeant	82,614
Sergeant	74,053
Corporal	66,775
Sergeant	79,300
Patrol First Class	74,863
Patrol First Class	63,050
Patrol Officer	57,500
Vacant	59,500
Vacant Corporal	66,775
Sergeant	74,670
Corporal	66,775
Patrol Officer	58,500
Patrol Officer	56,000
Corporal	66,775
Patrol Officer	54,000
Patrol First Class	59,500
Subtotal	1,888,868

**Table 6 C: Annual Salary by Position from the Water Fund,
Fiscal Year 2024 Budget**

Administration	
Finance Manager	73,553
Accounting Specialist	61,203
Account Clerk Billing	45,000
Account Clerk Customer Svc	45,000
Account Clerk Billing	42,500
Subtotal	267,256

Maintenance	
Superintendent	77,072
Asst Superintendent	64,775
Pulic Services Foreman	54,000
Distribution Tech 1	47,500
Distribution Tech 1	40,000
Meter Read Coordinator	45,000
Water Dist Tech II	45,000
Water Dist Tech II	42,500
Water Dist Tech II	40,000
Water Production Operator	47,500
Water Production Operator	40,000
Subtotal	543,347

Table 7: Capital Improvement Program by Year, FY 2024 to FY 2029

General Fund

<u>Project</u>	<u>Dept</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Computers, Videos, etc	IT	81,250					
Computer Software	IT	135,340					
Fiber and Website Header Package	IT	15,300					
HVAC Imps at Public Safety Bldg.	Public Svcs		350,000				
New Roof of Empowerment Center	Public Svcs		45,000				
Plow for ToolCat	Public Svcs		2,500				
Plow and Cutting Edge for ToolCat	Public Svcs		3,500				
Replace Flooring Downstairs at CPD	Police			30,000			
Eight (8) LED Light Heads for Downtown	Public Svcs		12,000				
Structural Engineer and Repairs at PSB	Public Svcs				Unknown		
Replacement Engine Company	RFC		1,000,000				
Station Alerting	RFC	100,000					
Fire Rescue Boat	RFC				600,000		
Make Cambridge Resilient Design	Engineering	89,607	839,896	8,000,000	8,000,000		
Cedar Street Culvert Replacement	Engineering	162,400	4,100,000				
Leonard Lane Sidewalk:	Engineering		487,400				
Annual Road Paving	Engineering	250,000	400,000	400,000	400,000	400,000	
Scanner/Plotter Replacement	Engineering			20,000			
General Fund Total		833,897	7,240,296	8,450,000	9,000,000	400,000	-

Sewer Fund

<u>Project</u>	<u>Dept</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Trenton St. Pump Station Rehab-\$4.1 M	Engineering	4,100,000					
West End Sewer Project	Engineering	3,300,000					
Equip Replacement at WWTP & Pump Stations	Engineering	205,000					
Headworks Improvements (WWTP)	Engineering		100,000				
Sewer Vac Truck:	Engineering						
Option 1 like the Existing Truck	Engineering		500,000				
Option 2 Smaller Unit (\$160,000)	Engineering						
Cambridge Creek Interceptor Sewer Rehab	Engineering			3,000,000			
Sewer Camera & Trailer	Engineering				130,000		
Bay Street Area Sewer Upgrade	Engineering					1,000,000	
Sewer Fund Total		7,605,000	600,000	3,000,000	130,000	1,000,000	-

Table 7: Capital Improvement Program by Year, FY 2024 to FY 2029

Marina Fund

<u>Project</u>	<u>Dept</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Wave Screen	Marina	430,000					
Lighthouse Heat Pump Replacement	Marina	10,000					
Security Gates for Piers A & D	Marina	20,000					
Lighting on Breakwater and Service Drive	Marina						
Sidewalk Repairs & Bio-Retention Area Modifications	Marina						
Split HVAC System for Shed at Marina	Marina			15,000			
Replacement of Piers E, F & H	Marina		3,000,000				
Repair Work Around the Key	Marina						
Replace Roof on Bath House & Gazebo	Marina			18,000			
Marina Dredging	Marina				200,000		
Marina Fund Total		460,000	3,000,000	33,000	200,000	-	-

Water Fund

<u>Project</u>	<u>Dept</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	<u>FY28</u>	<u>FY29</u>
Meter Replacement	Water	100,000	100,000	100,000	100,000	150,000	150,000
Service Pump Replacement	Water	50,000					
Main Replacement	Water	100,000	100,000	100,000	1,000,000	125,000	125,000
Booster Station Planning	Water	35,000					
Booster Station	Water		5,500,000				
De-Watering Pump	Water	10,000					
Vac-Tron Replacement	Water		80,000				
Skid-Steer Loader w/ Attachments	Water		150,000				
Dump Truck	Water		90,000				
Well Redevelopment	Water		70,000		70,000	75,000	75,000
Asphalt Saw	Water		7,500				
Meter Reading Equipment	Water			25,000	25,000		
Backhoe Replacement w/ Attachments	Water			110,000			
Maintenance Building-Broahwn Ave.	Water			400,000			
Lawn Mower	Water			15,000			
Service Truck	Water			35,000	35,000	65,000	
Plate Tamp	Water				5,000		
Jumping Jack Tamp	Water				4,000		
Excavator Replacement	Water					125,000	

Table 7: Capital Improvement Program by Year, FY 2024 to FY 2029

Magnetic Labor	Water					8,000	
Grant Level Tank-Glasgow St. Station	Water					750000	
Small Dump Truck	Water						75000
Meter Reader Truck	Water	40,400					
Water Fund Total		335,400	6,097,500	785,000	1,239,000	1,298,000	425,000
Total (All Funds)		9,234,297	16,937,796	12,268,000	10,569,000	2,698,000	425,000

Table 9: Cost Allocation for Overhead Allocation

<u>Division</u>	<u>Total Expenses</u>	<u>GF</u>	<u>SW</u>	<u>Marina</u>	<u>Water</u>	<u>GF</u>	<u>Sewer</u>	<u>Marina</u>	<u>Water</u>
Commissioners	94,527	72.00%	26.00%	1.75%	10.00%	68,059	24,577	1,654	9,453
Mayor	17,323	72.00%	26.00%	1.75%	10.00%	12,473	4,504	303	1,732
City Manager	330,674	72.00%	26.00%	1.75%	10.00%	238,085	85,975	5,787	33,067
Financial Admin	455,099	72.00%	26.00%	1.75%	3.00%	327,671	118,326	7,964	13,653
Law	143,500	72.00%	26.00%	1.75%	10.00%	103,320	37,310	2,511	14,350
Information Technology	523,042	72.00%	26.00%	1.75%	10.00%	376,590	135,991	9,153	52,304
Municipal Properties Maintenance	1,401,406	72.00%	26.00%	1.75%		1,009,012	364,366	24,525	-
Public Services Admin	380,347	72.00%	26.00%	1.75%		273,850	98,890	6,656	-
Engineering Services	426,859	72.00%	26.00%	1.75%	5.50%	307,338	110,983	7,470	23,477
Sanitation	1,105,751	72.00%	26.00%			796,141	287,495	-	-
Heavy Equipment	65,131	72.00%	26.00%			46,895	16,934	-	-
Highways and Streets	856,158	72.00%	26.00%			616,434	222,601	-	-
	5,799,817					4,175,869	1,507,953	-	148,037
						Total Overhead Allocation: \$ 1,655,989			

Table 10. ARPA

Description	Revenue	Expenditures	Committed	Total	Balance
Release #1	6,039,641				6,039,641
Release #2	6,044,161				12,083,802
Tower Fire Truck		1,563,701	-	1,563,701	10,520,101
Harriet Tubman Base		50,000	-	50,000	10,470,101
Police Retention		344,480	-	344,480	10,125,621
Non-Profits		563,509	339,397	902,906	9,222,715
Fire Truck Repair		100,000	-	100,000	9,122,715
Community Policing		71,143	71,857	143,000	8,979,715
Public Works Equipment		500,000	-	500,000	8,479,715
Health and Wellness Incentives		46,364	-	46,364	8,433,351
Cambridge Harbor		300,000	200,000	500,000	7,933,351
Cannery Way Project		10,000	190,000	200,000	7,733,351
Diversity, Equity, and Inclusion			36,000	36,000	7,697,351
Pandemic Pay		157,571	-	157,571	7,539,780
Road Resurfacing		500,000	-	500,000	7,039,780
Technology		9,169	48,062	57,231	6,982,549
Public Facilities		96,194	3,806	100,000	6,882,549
Housing Demolition		29,397	100,603	130,000	6,752,549
Cannery Park		55,250	444,750	500,000	6,252,549
Public Safety Video Monitoring		103,044	-	103,044	6,149,505
Art-In-Public-Spaces Reserve			18,900	18,900	6,130,605
Traffic Calming		20,900	79,100	100,000	6,030,605
Shot Spotter		50,000	-	50,000	5,980,605
Homeowner Housing Preservation		205,000	500,000	705,000	5,275,605
CPD Misc		32,287		32,287	5,243,318
Economic Development		59,389	950,000	1,009,389	4,233,929
Sustainability		79,378	397,622	477,000	3,756,929
Community Youth			375,000	375,000	3,381,929
Ennels Youth Program			375,000	375,000	3,006,929
Land Bank Authority of Cambridge			1,000,000	1,000,000	2,006,929
Equipment and Technology		60,000	350,000	410,000	1,596,929
Downtown Streetscape and Gateways			146,929	146,929	1,450,000
Comp time and Vacation Buy Back			250,000	250,000	1,200,000
Revenue Replacement, 2022-2024		500,000	700,000	1,200,000	0
ARPA Balance	12,083,802	5,506,775	6,577,026	12,083,802	0

RESOLUTION NO. 23-06

**A RESOLUTION ESTABLISHING POLICY GOALS FOR
THE COMMISSIONERS OF CAMBRIDGE FOR 2023**

RECITALS

WHEREAS, the Mayor and Commissioners of Cambridge met on February 4, 2023 to discuss challenges and opportunities facing the Cambridge community and to set goals for the Commissioners of Cambridge for the upcoming year; and

WHEREAS, it is essential for effective local government that policy makers set clear, measurable goals which are advanced in systematic fashion; and

WHEREAS, the Commissioners of Cambridge wish to memorialize the top five goals developed during the February, 2023 goal setting session to guide the priorities of the city manager and entire City of Cambridge municipal organization.

WHEREAS, it is agreed and understood by all that these are the top goals though other obligations and priorities will also be addressed throughout the year.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS OF CAMBRIDGE, the following are hereby established is the top policy goals for the City of Cambridge,

1. Be inclusive, consistent, and fair retaining, assisting, and attracting businesses with consistently applied rules and processes; and
2. Improve the City of Cambridge's organizational efficiencies and effectiveness; and
3. Create a more beautiful City with better and healthier housing, improved gateways, a vibrant downtown, and a sense of pride within the City staff and our community as a whole; and
4. Engage Cambridge's youth and foster meaningful work for our young adults; and
5. Develop improved infrastructure, long term projects, and capital plans, including the preservation and restoration of the old City Hall structure at 307 Gay Street by 2026.

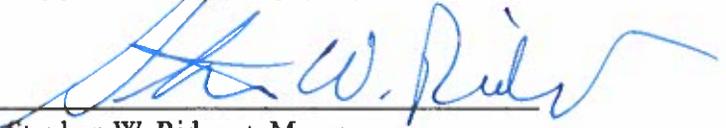
AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

ATTEST:



Thomas M. Carroll, City Manager

THE COMMISSIONERS OF CAMBRIDGE

By: 

Stephen W. Rideout, Mayor

**Adopted the 13th day of March 2023
Effective the 13th day of March, 2023**

RESOLUTION NO. 23-08

**A RESOLUTION ESTABLISHING AN
ANNUAL UNDESIGNATED FUND
BALANCE RESERVE POLICY FOR
THE CITY OF CAMBRIDGE**

WHEREAS, the City of Cambridge provides essential public services to the residents and visitors within the Cambridge corporate limits; and

WHEREAS, these essential public services include police, fire protection, road maintenance, traffic control, parks, recreation, code enforcement, sanitation, stormwater, tax collection, zoning, property maintenance, engineering, and more; and

WHEREAS, the Government Finance Officers Association recommends general purpose local governments such as the City of Cambridge maintain a "rainy-day reserve" in the General Fund equal to no less than one-sixth of the annual General Fund operating revenue; and

WHEREAS, the Commissioners of Cambridge wish to establish a formal policy to guide the annual process by which it shall evaluate its fulfillment of the Government Finance Officers Association best practices for the maintenance of a "rainy-day reserve".

NOW, THEREFORE, BE IT RESOLVED by the Commissioners of Cambridge, That:

SECTION I. The Commissioners of Cambridge shall, as a part of its annual budget process, provide in its General Fund's undesignated fund balance no less than one-sixth of the combined most recently completed fiscal year's revenue for the General Fund.

SECTION II. This is in addition to any other financial reserves that may be required by other resolutions adopted of Commissioners of Cambridge.

SECTION III. The Commissioners of Cambridge may deviate from this policy by adopting a resolution stating it intends to deviate from this policy and providing a reason or reasons why this is in the City's best interest to do so. A deviation from this financial policy shall be for one fiscal year only.

SECTION IV. This Resolution shall be in force and effect from the earliest time provided by law.

AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE



By: 

Thomas M. Carroll, City Manager

Stephen W. Rideout, Mayor

Adopted the 10th day of April, 2023

Effective the First day of July, 2023

RESOLUTION NO. 23-09

**A RESOLUTION ESTABLISHING
GENERAL FUND DEBT RESERVE
POLICY FOR
THE CITY OF CAMBRIDGE**

WHEREAS, the City of Cambridge has issued a variety of debt obligations to pay for various public improvements, including general obligation bonds to be repaid from the City of Cambridge's General Fund; and

WHEREAS, public finance theory is clear that municipal debt is an acceptable and even desirable method of financing public improvements because debt spreads the costs of public improvements out over years, thus enabling current and future taxpayers who benefit from the public improvements to share in the costs of paying for said improvements; and

WHEREAS, the Commissioners of Cambridge have adopted a formal policy to provide for a "rainy-day reserve" following the best practices established by the Government Finance Officers Association which recommends a rainy-day reserve equal to no less than one-sixth of the annual General Fund operating revenue; and

WHEREAS, the Commissioners of Cambridge wish to establish a formal policy by which debt reserves shall be set aside annually to provide additional financial security on top of the rainy-day fund recommended by the Government Finance Officers Association which will enhance the ability of the City of Cambridge to respond to another pandemic, epidemic, recession, depression, or natural disaster.

NOW, THEREFORE, BE IT RESOLVED by the Commissioners of Cambridge, that:

SECTION I. The Commissioners of Cambridge shall, as a part of its annual budget process, provide a debt reserve equal to the highest annual debt obligation of each general obligation bond to be repaid by the City's General Fund, including principle and interest.

SECTION II. In the event that the highest future year debt payment is in the immediately upcoming fiscal year and thus to be paid with the upcoming budget year's annual appropriation, the City Manager shall utilize the next highest year's annual debt payment for purposes of calculating the appropriate reserve.

SECTION III. The City Manager is hereby directed to establish a reserve account in the General Fund which shall receive appropriations annually equal to the debt reserve established by this policy.

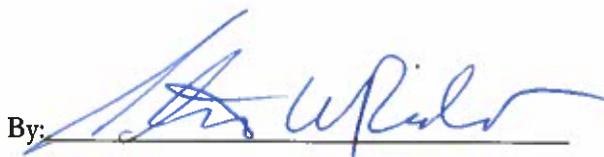
AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE



Thomas M. Carroll, City Manager

By: 

Stephen W. Rideout, Mayor

Adopted the 10th day of April, 2023

Effective the First day of July, 2023

RESOLUTION NO. 23-10

A RESOLUTION DECLARING A FISCAL POLICY TO SET ASIDE ONE PERCENT OF THE CITY OF CAMBRIDGE CAPITAL PROJECT EXPENDITURES ANNUALLY FOR ART IN PUBLIC PLACES

RECITALS

WHEREAS, Cambridge has had a formally designated Arts and Entertainment District for more than 20 years and as a community has made significant investment in public art, culture, performing arts, and heritage; and

WHEREAS, the Commissioners of Cambridge recognizes the significant role of art in public places in the cultural enrichment of the residents, the enhancement of Cambridge's identity and character, and the aesthetic quality of its physical environment; and

WHEREAS, public art enriches publicly owned places, and ranges from outdoor sculpture to functional elements that are representative of what our residents value; and

WHEREAS, public art contributes a sense of ownership and community pride for residents as it has been proven through research that there is a positive correlation between arts participation and civic competence. When residents are engaged with public art, they are more likely to be involved in activities such as voting, volunteering, and using civic resources like libraries; and

WHEREAS, The City of Cambridge set aside \$18,900 in Fiscal Year 2023 into a special reserve account for the establishment of public art; and

WHEREAS, The City of Cambridge wishes to provide ongoing funding for public art by placing additional funds into this special reserve account equal to 1% of Cambridge's annual Capital Improvement Program, a practice common in many of the most progressive communities in the United States.

NOW, THEREFORE, BE IT RESOLVED by the Commissioners of Cambridge, That:

SECTION I.

The City of Cambridge shall set aside one percent of all capital improvement projects costs annually for the commission of public art works and artists' services in the construction of public works.

- A. This program shall be known as the "Cambridge One Percent for the Art Program" for the purpose of expanding access to art and fostering the appreciation for art with emphasis on Cambridge's identity, cultural heritage, and civic engagement.
- B. Public Art is defined as, any art accessible to the public installed in or performed on the City-owned publicly used facilities, including parks or incorporated into the design of such facilities.

- C. Artwork means and includes all forms of the visual arts conceived in any medium, material or combination thereof, commissioned or purchased by Cambridge, including those received as gifts to the City of Cambridge.

SECTION II.

The City Manager is hereby directed to establish a reserve account in the Special Projects Fund which shall receive funds annually equal to one percent of the City's capital improvement program and to implement program guidelines necessary to account for and expend the "One Percent for the Art Program".

SECTION II.

The Commissioners of Cambridge may deviate from this policy when deemed appropriate out of financial necessity by adopting a resolution stating it intends to deviate from this policy and providing the reason or reasons why this is in the City's best interest to do so. A deviation from this financial policy shall be for one fiscal year only.

AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE



Thomas M. Carroll, City Manager

By:



Stephen W. Rideout, Mayor

Adopted the 10th day of April, 2023

Effective the First day of July, 2023



To: City of Cambridge Leadership Team
From: Tom Carroll, City Manager *Tom M. Carroll*
Date: January 20, 2023
Subject: Fiscal Year 2023-24 Budget Schedule

Having to put up a new calendar is a reminder we are now more than halfway through the 2022-23 fiscal year. We have accomplished a great deal in the first part of the current fiscal year, and our organization has adapted to many changes and challenges. I appreciate your hard work, execution, and forethought.

The next fiscal year will be one of continued adaptation for our organization. I am preparing a final recommendation to Council on how I think the City of Cambridge should be structured, and the attached organizational chart reflects this. In addition to the changes in the organization's structure, we will be welcoming several new employees and adapting to new job roles such as Chief of Police or Director of Administrative Services. This is exciting.

Budget Preparation Schedule

The starting point of the annual budget process is with the Commissioners of Cambridge. They set overall goals and policy objectives. And they will hold a goal setting session on Saturday, February 4th starting at 9 a.m. All of you have seen the information that has been generated thus far in support of this meeting. Below is the remainder of the budget preparation schedule.

February 4	City Council Goal Setting Session
February 10	Budget Preparation Guidance Document Distributed by City Manager
March 3	Budget & CIP Requests due (noon) to Finance Director, City Manager
March	Various meetings with City Manager, Finance Director (dates TBD)
March 27	Constant Yield Decision by Commissioners Draft Financial Policies Submitted to Commissioners Draft Utilities Transfer Formula Submitted to Commissioners
April 21	Draft Budget Delivered to Commissioners
April 24	Budget Summary Presentation to Commissioners
May 9	First Work Session on Draft Budget (5 to 6 p.m.) First Reading of Budget Ordinance
May 16	Second Work Session (if desired by Commissioners)
May 23	Second or Third Work Session (if desired by Commissioners) Second Reading, Public Hearing, Budget Adoption (if ready)
June 20	Backup Budget Adoption Date (if needed)