



City of Cambridge

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TO: The Mayor and Commissioners

FROM: Glenn Steckman

RE: Proposed City Budget for 2025/2026

The City of Cambridge is financially stable. That does not mean that challenging times may not be in the city's future. However, we should look at it as the glass is half-full. As of 7/1/25 we are projected to have \$8,482,463 in the city's general fund balance.

The challenge we need to recognize is that the city has limited streams of revenue. Because of this we need to grow our property base, develop our workforce to attract businesses to see Cambridge as an exciting and friendly place to live and work. These efforts will lead to an expanding tax base to make our community sustainable.

This year's budget preparation included transitioning away from ARPA funds. These once in a generation funds allowed the city to pay salaries, support capital projects and fund non-profit donations. But it also hid critical needs and how they would be paid for in the future.

This year we will continue to look for more efficiency in our budget. We also need to increase productivity whether with technological improvements or equipment improvements.

But first let me outline the budget process. The Finance Department received requests from the various departments regarding personnel needs. Finance calculated those requests into the various departments' personnel costs.

The Finance Department then asked each department to submit their operations budget for 2025/2026 including capital requests. Once this information was collected the proposed budget was given to me by the Finance Director, Perry Peregoy. The budget was \$2,000,000 out of balance. More requests than funds.

The next step in the process came in meetings with department heads about their budgets. These meetings lasted as long as two hours for departments. Budget lines were explored to see if there were any possible savings or if additional funds were needed to be budgeted.

After this review, Perry Peregoy, Brandon Hesson, Cheryl Hannan and I reviewed the budget again to see if the budget was in balance or not. The budget was still out of balance by \$1,000,000.

We again met with department directors on additional ideas where cuts could be made. Revenues were also reviewed again to where we stood in the current fiscal year. Were our initial estimates too low or too high when we estimated them six to eight weeks ago. As a point of interest, we try to be conservative on revenues and liberal on expenses.

Department heads are spoken with for their final input before we close out the budget process.

The proposed General Fund Budget for the 2025/2026 budget year is \$18,062,525. This is \$650,000 less than the 2024/2025 budget of \$18,712,380. The city enterprise funds are \$7,000 (\$818,640) higher than the budgeted number of \$811,649.00 from last year. The city sewer fund will have a surplus of \$150,000 and the city water fund a surplus of \$800. The Water and sewer fund surpluses will be retained in those funds for future capital expenses.

What is in this budget? The budget includes a 3% raise for all city employees except for the city manager. And, an additional \$3000 each for sworn officers to make the city competitive in the job market. This will also keep us competitive with the Dorchester County Sheriff's Office.

There are four new positions in the budget. Added positions are: Public Information Officer, Code Officer, Housing Advisor and a GIS technician.

Despite the loss of ARPA funds, the budget continues to include funding of \$45,000 for non-profits (\$15,000 for senior programming, \$10,000 for the Empowerment Center, \$10,000 for All4Love, \$2,500 for the Women's Club and \$7,500 for New Beginnings. There is \$65,000 for eight youth internships which is the Portia Johnson-Ennels Youth Internship Program. Other budget highlights include: \$25,000 for a salary and compensation study, funding for the new comprehensive plan, CALEA accreditation for \$30,000. Additional funding is included for Groove City Black Heritage \$5,000, Hyatt Bridge project \$85,000, CWDI \$72,000 and Cannery Way \$122,188.

In the water and sewer funds, the budgets include a study for the future needs of our transmission and collection lines. This study will assist in developing a plan for capital needs and expansion costs.

A new concept introduced this year is a "credit" for positions not filled because of gap periods in hiring of new positions and vacancies occurring throughout the year.

In the budget book pages you will see a line called “notes” with many budget line items. This will help provide answers to what makes up this line item. The beginning line item on each budget page lists the number of employees covered in that line item. FT is full-time and PT is part-time. The Total number of positions is 134.

I am recommending a “carry forward’ of unspent funds for the Leonard Lane sidewalks and the comprehensive plan. These funds would normally be returned to the general fund since they were unspent this fiscal year.

In our capital projects fund, we have only budgeted \$200,800 in general funds and we propose borrowing funds through a lease purchase to own program of \$279,000 for a dump truck and a tractor with a side and rear grass cutter.

In the Marina Fund Capital: \$250,000 is funded to convert “C” dock to a floating dock and \$15,000 for a HVAC system at the bath house.

In the Sewer Fund Capital: \$1,000,000 is for the Cambridge Interceptor. This will need to be funded by a grant and \$60,000 for a truck to haul around the sewer camera trailer.

In the Water Fund Capital: \$150,000 for skid steer with attachments, \$90,000 for a small dump truck and an upgrade in lighting and electric for variable frequency devices.

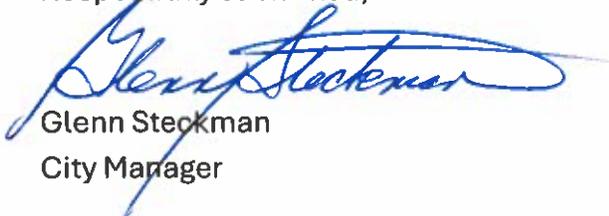
Total all funds this year are \$2,100,000. In 2027, we are facing \$23,000,000 in capital fund needs.

Our capital needs will provide a road path for all of us to seek as many grants as possible in the coming years to help cover these needs.

One last issue, the Mayor and Commissioners will seriously need this year to look at borrowing or a bond issuance of \$1,500,000 to replace the HVAC system at the Public Safety Building and at least \$8,000,000 for the renovations of Old City Hall

Finally, I want to thank the department heads and the staff for helping to develop this budget. I want to thank Perry Peregoy, Cheryl Hannan and Brandon Hesson for assisting me in the long hours to achieve a balance budget, Lynne Widli for census information and Cheryl Hannan for the pie charts and bar graphs.

Respectfully submitted,



Glenn Steckman
City Manager



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City of Cambridge Organizational Chart FY2026

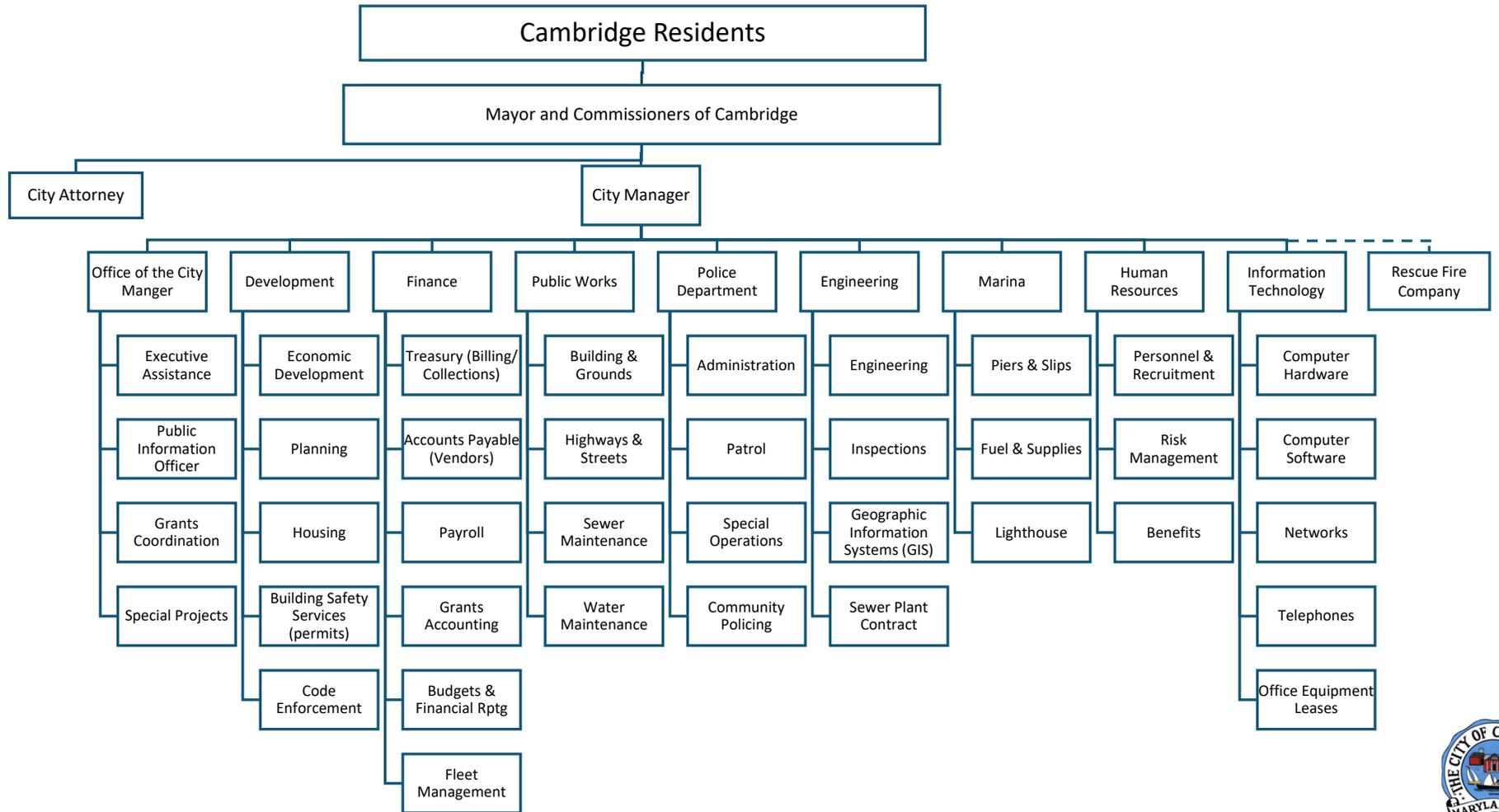


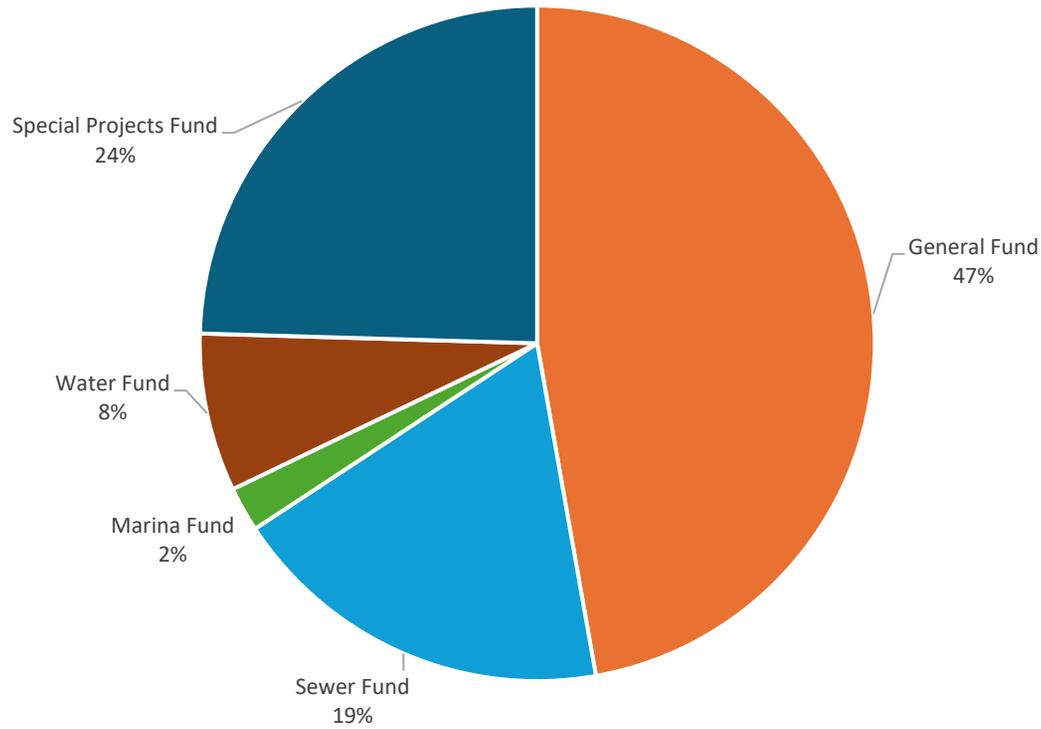
Table 1. Fund Summary Fiscal Year 2024-2025 Projection

FUND SUMMARY - 2024-2025 Projection	City of Cambridge, 2024-2025 Fiscal Year				
	7/1/2024 Unassigned Fund Balance	2024-2025 Revenues	2024-2025 Expenses	Net Change	6/30/2025 Unassigned Fund Balance
General Fund	7,783,961	17,733,021	16,992,740	740,281	8,524,242
	Unrestricted CashBalance	2024-2025 Revenues	2024-2025 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	1,189,285	5,740,522	6,234,565	(494,043)	695,242
Marina Fund	1,380,832	774,758	763,185	11,573	1,392,405
Water Fund	1,272,034	2,467,850	2,466,160	1,690	1,273,724
Ending Balance FY2025 Projection	11,626,112	26,716,151	26,456,650	259,501	11,885,613
Special Projects Fund (Restricted)	4,081,171	10,518,406	10,372,112	146,294	4,227,465
Ending Balance FY2025 Projection	19,549,434	46,217,687	46,292,672	(74,986)	19,474,448

Table 2. Fund Summary Fiscal Year 2025-2026 Budget

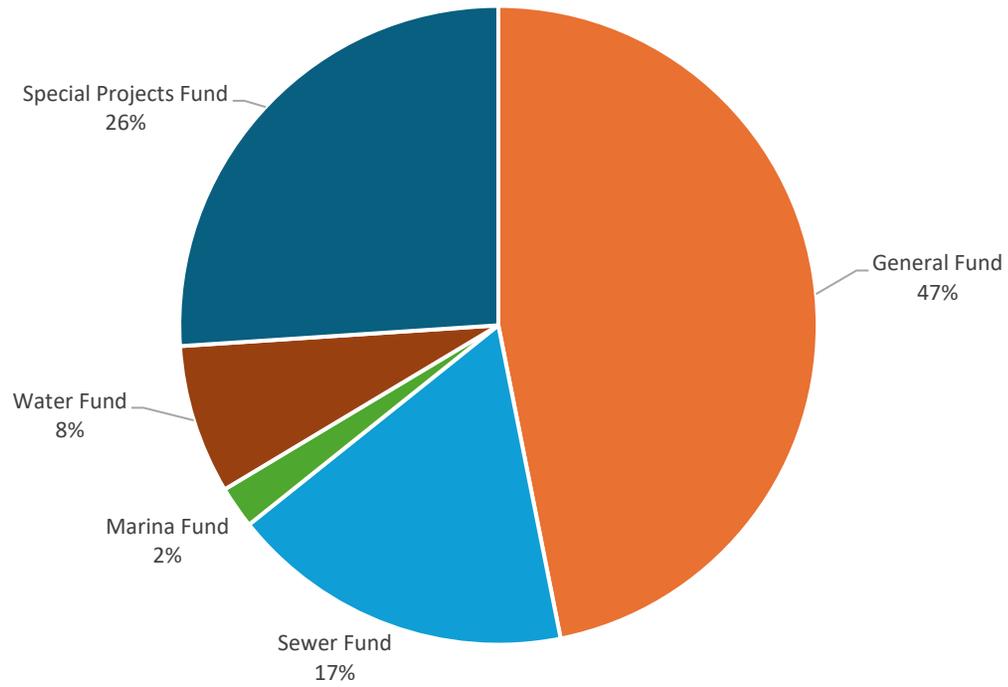
FUND SUMMARY - 2025-2026 Budget	City of Cambridge, 2025-2026 Fiscal Year				
	7/1/2025 Unassigned Fund Balance	2025-2026 Revenues	2025-2026 Expenses	Net Change	6/30/2026 Unassigned Less Reserves
General Fund , Prior Year Ending Fund Balance	8,524,242				
Rainy Day Reserve	2,928,716				
Debt Service Reserve	989,336				
Shoreline Resilency Reserve	420,000				
Maintenance Fund Reserve	500,000				
Economic Development Reserve	200,000				
Comprehensive Plan	150,000				
Carry Forward FY25:Leonard Lane Sidewalk	500,000				
Available Beginning Fund Balance	2,684,493	17,974,250	17,874,378	99,872	2,784,365
FY26 Supplemental Fund Expenditures:					
Road Paving					350,000
Fund Balance Less Supplementals:					2,434,365
	Unrestricted Cash Balance	2025-2026 Revenues	2025-2026 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	695,242	7,057,200	6,635,711	421,489	1,116,731
Marina Fund Beginning Balance	1,392,405				
Pier Replacement Reserve	750,000				
Available Beginning Fund Balance	642,405	818,640	814,947	3,693	646,098
Water Fund	1,273,724	2,881,050	2,880,101	949	1,274,673
Balance - Unrestricted	5,295,864	28,731,140	28,205,136	526,004	5,471,867
Special Projects Fund Beginning Balance	4,227,465				
Art in Public Places Reserve	151,697				
Available Beginning Fund Balance	4,075,768	9,340,759	9,927,402	(586,643)	3,489,125
Ending Balance - FY2026 Budget	9,523,329	38,071,899	38,132,538	(60,639)	9,462,689

**All Funds
FY26 Anticipated Revenues**



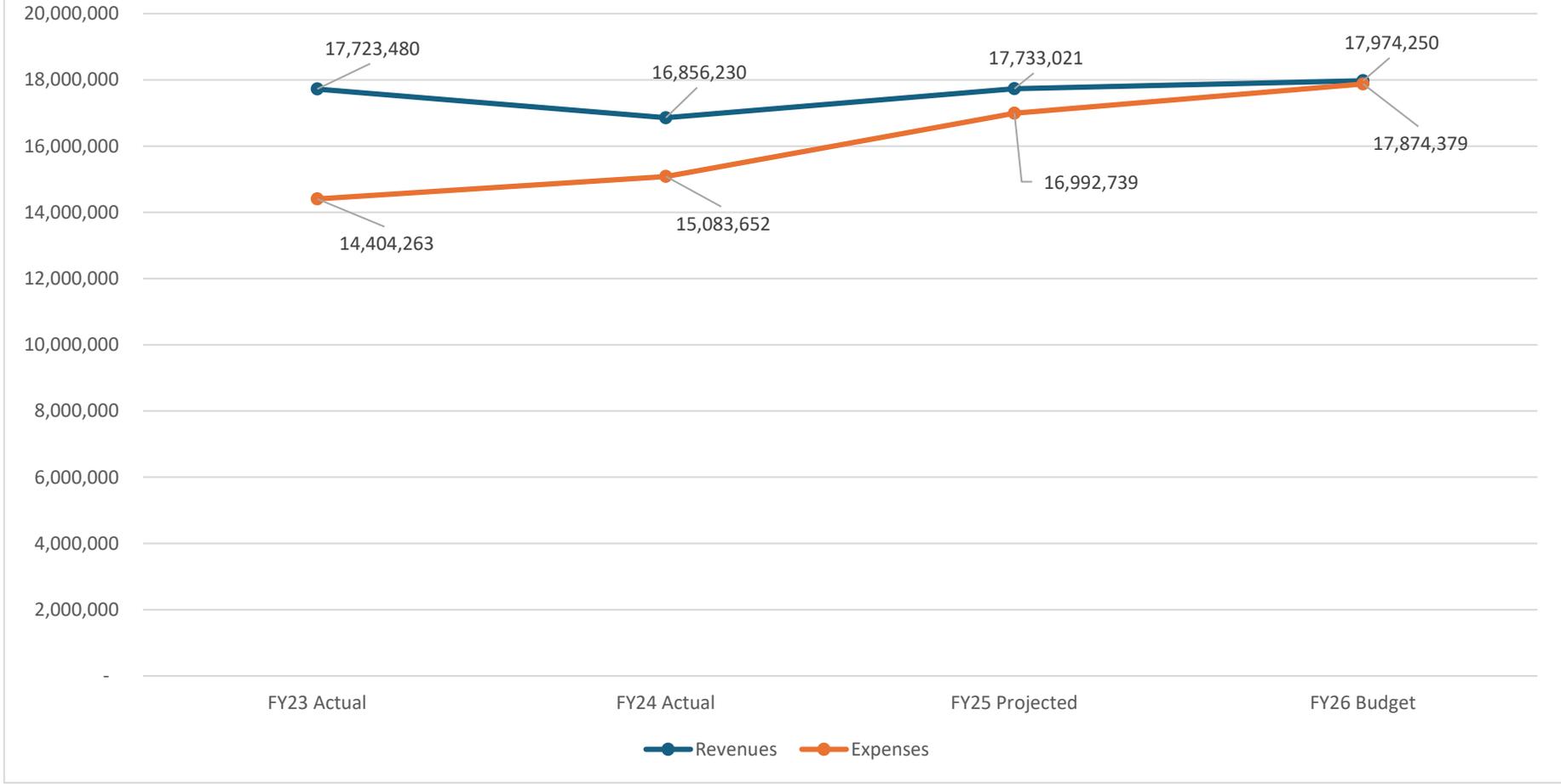
Fund	FY26 Anticipated Revenues
General Fund	17,974,250
Sewer Fund	7,057,200
Marina Fund	818,640
Water Fund	2,881,050
Special Projects Fund	9,340,759
TOTAL	38,071,899

All Funds
FY26 Budgeted Expenditures



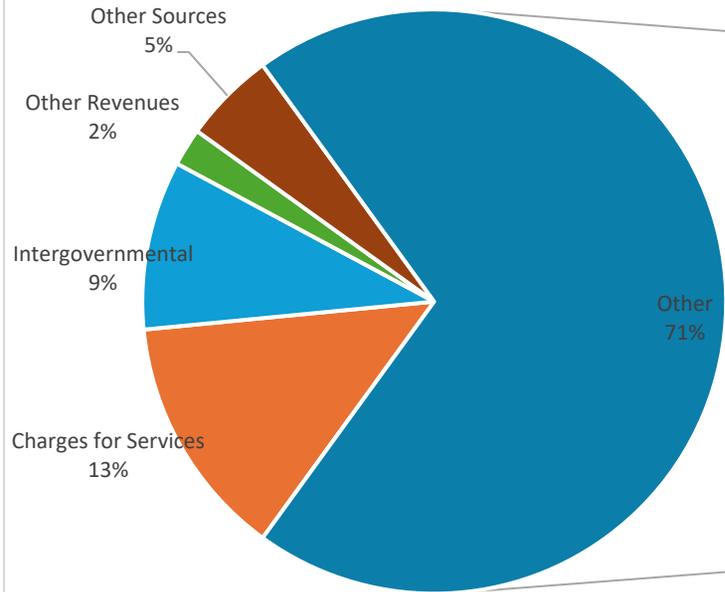
Fund	FY26 Budgeted Expenditures
General Fund	17,874,379
Sewer Fund	6,635,711
Marina Fund	814,947
Water Fund	2,880,101
Special Projects Fund	9,927,402
TOTAL	38,132,539

General Fund - Revenues vs. Expenses FY23-FY26

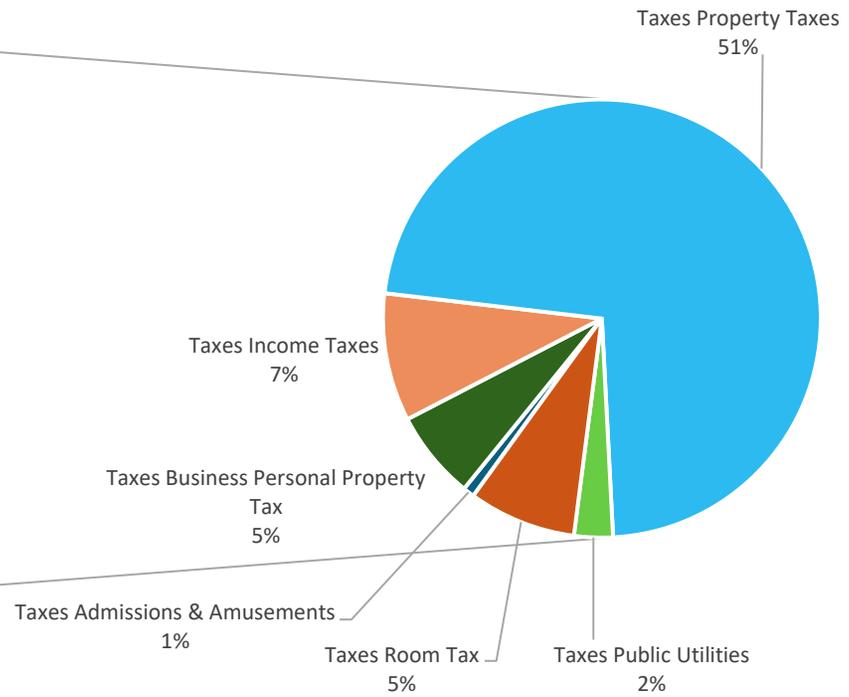


General Fund - Sources of Revenue - FY2026

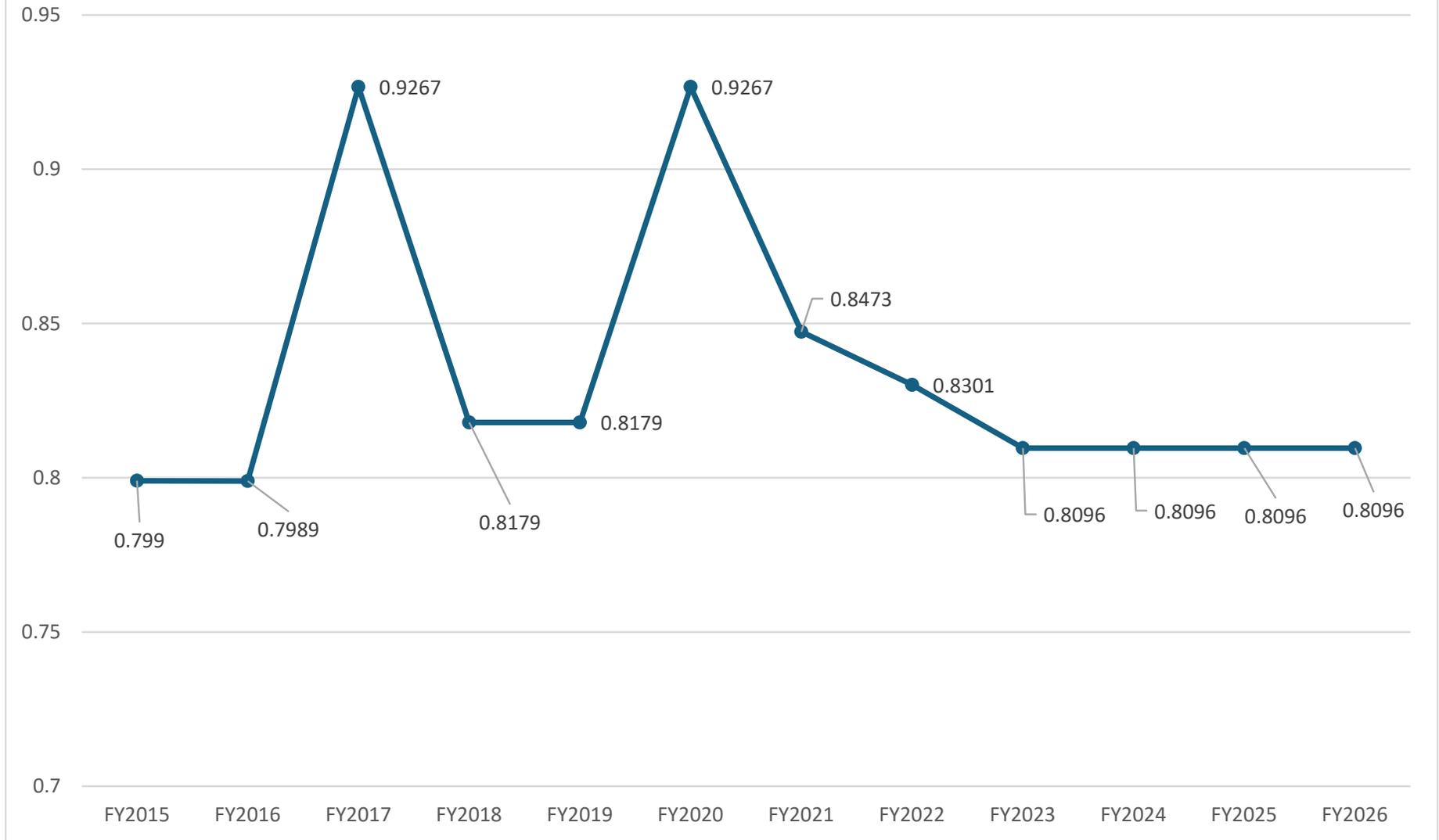
Total Revenues by Source



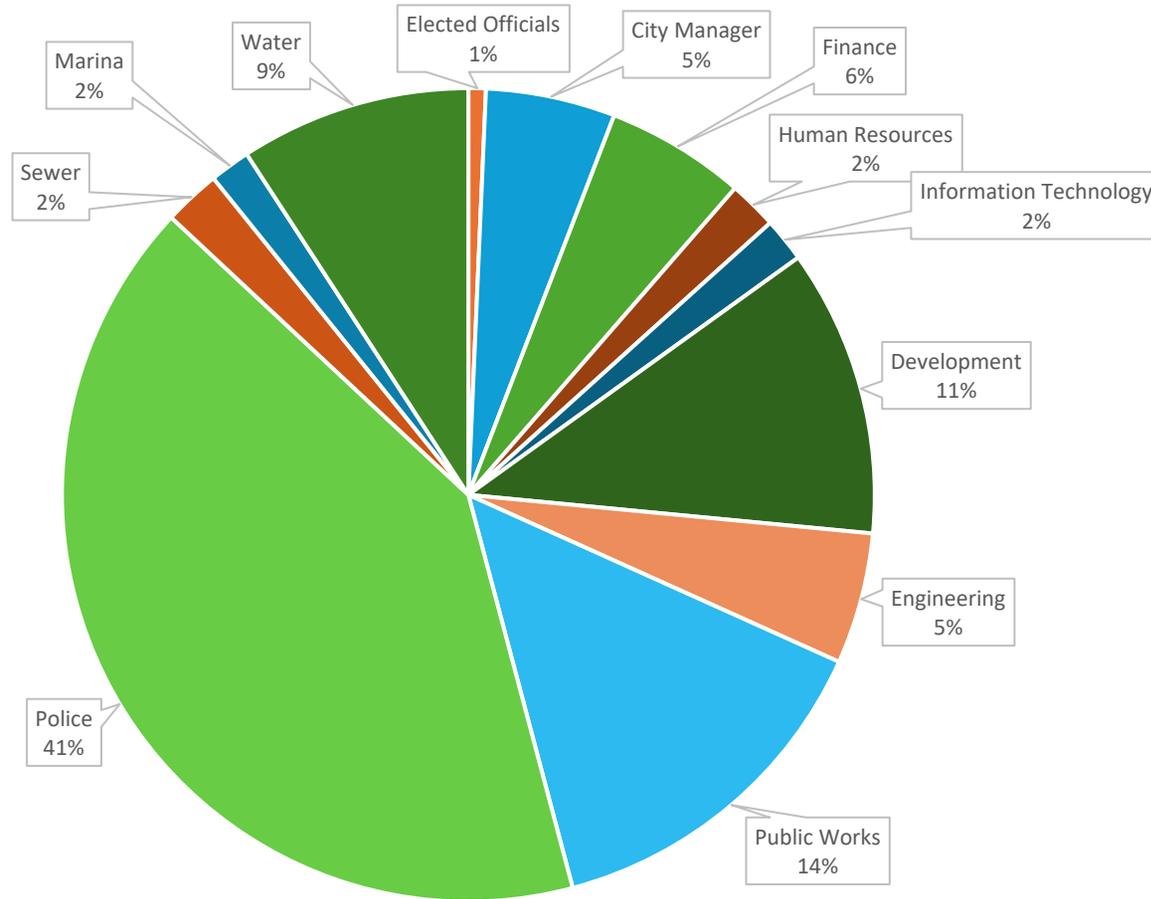
Tax Revenues by Type



Real Property Tax Rates per \$100 assessed value



Budgeted Salaries & Overtime FY26 All Funds - All Departments

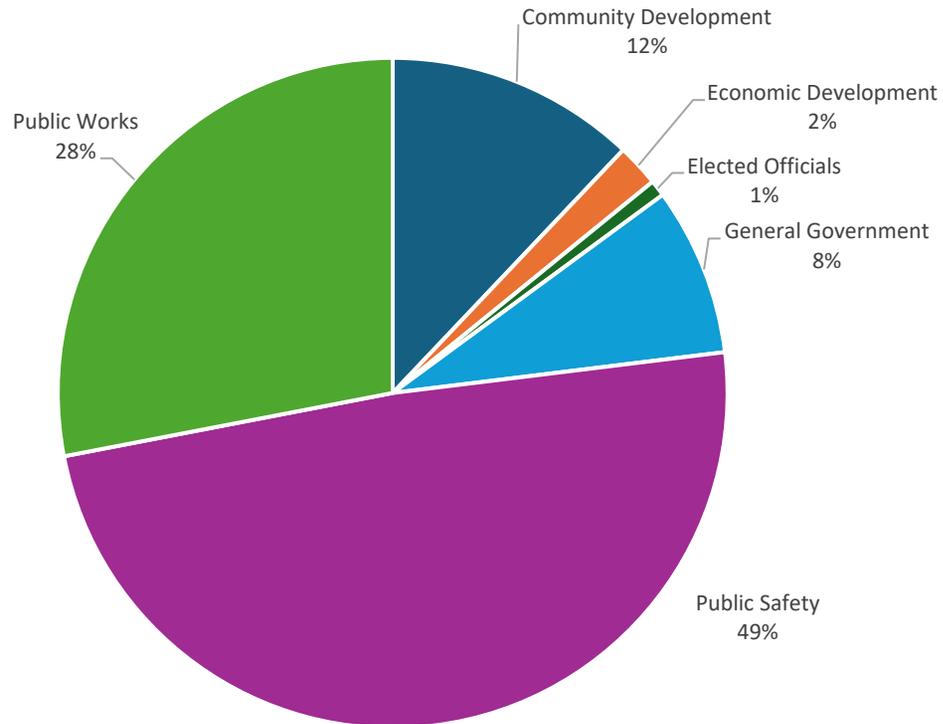


General Fund	7,764,638	86.9%
Sewer Fund	202,132	2.3%
Marina Fund	143,720	1.6%
Water Fund	820,024	9.2%
TOTAL	8,930,514	

R/E

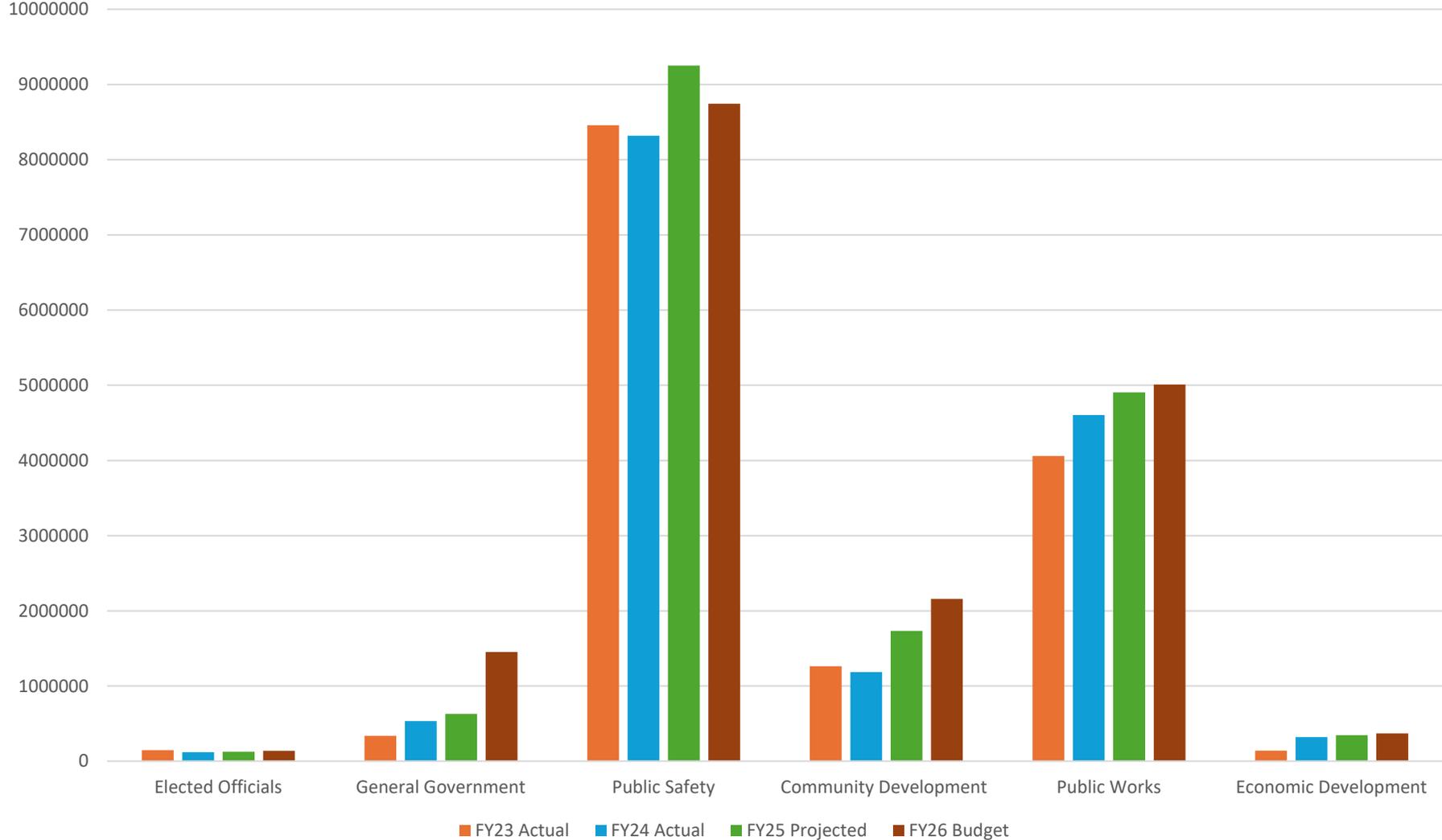
FY26 Budgeted Expenditures

General Fund Expenditures FY26 Budget



Row Labels	FY26 Budgeted Expenditures	Includes the following departments:
Community Development	2,158,823	Engineering, Planning, Building Safety Services and Housing
Economic Development	370,120	Economic Development and Special Events
Elected Officials	139,640	Mayor and Commissioners
General Government	1,451,481	City Manger, Finance, Human Resources, Information Technology, Law, and Elections
Public Safety	8,744,433	Police Department and Fire Department
Public Works	5,009,881	Admin, Building & Grounds, and Highway & Streets
Grand Total	17,874,379	

General Fund Expenditures by Area FY23-FY26



GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
1	GENERAL FUND REVENUES						
2	Real Estate	6,781,330	7,877,301	8,207,000	8,532,200	9,020,000	Assessed Value \$1,126,514,175
3	Business Personal Property Tax	713,865	596,995	895,000	800,000	824,000	
4	R.R. & Public Utilities	349,891	359,841	460,000	337,800	360,000	
5	Prior Year Levies	325	146,189	1,000	0	0	
6	Interest-Delinquent Tax	106,647	102,530	35,000	80,000	80,000	State paid
7	Revenue Replacement (ARPA)	500,000	400,000	300,000	300,000	0	
8	Over/Short	1,164	59	0	0	0	
9	Income Taxes	1,170,269	1,305,142	1,170,000	1,180,000	1,189,000	Number from State
10	Admissions & Amusements	93,411	107,747	115,000	96,500	107,000	
11	Room Tax	1,009,266	949,132	950,000	900,000	1,000,000	Hotel, STR, B&B's
12	Cannabis (Medical Adult Use SB 516)	0	0	0	15,000	7,500	
13	Southside Landing	17,181	13,053	17,000	28,024	17,000	Community fee
14	Highway User	695,155	863,937	997,249	1,009,500	1,144,500	State paid
15	Traders	36,790	34,319	26,000	26,000	32,000	Business & peddlers' licenses
16	License & Permits	16,642	33,230	22,500	20,500	25,000	
17	Plumbing Permits	161,761	254,584	250,000	120,000	140,000	
18	HVAC Permits	26,623	40,389	40,000	37,000	40,000	
19	Electrical Permits	4,020	5,400	4,800	4,000	4,800	
20	Buildings & Equipment	575,568	493,050	650,000	550,000	550,000	
21	Cable T.V. Franchise	149,742	142,760	145,000	145,000	145,000	
22	Housing Rental Reg	204,018	197,706	235,000	195,000	215,000	
23	Health Insurance Prescription Rebate	12,714	12,480	14,000	14,000	14,000	
24	HEALTH INS EMPLOYEE CONTRIBUTIONS-GEN	115,250	130,762	120,000	100,000	120,000	
25	HEALTH INSURANCE RETIREE CONTRIBUTIONS	-160	0	0	0	0	
26	Grant-MacesLaneSRPSDF2020CAMB00184	5,512	0	0	0	0	
27	FLOOD MITIGATION GRANT (MEMA)	6,533	0	0	0	0	
28	National Opioid Settlement Distribution	6,424	16,681	0	4,796	5,000	
29	Payment in lieu of Taxes (PILOT)	56,293	64,100	80,000	70,000	78,500	
30	Police Protection-State	540,489	456,451	500,000	500,000	500,000	
31	MCIN Grant (Formerly Safe Streets)	4,103	0	0	0	0	
32	GRANT- POLICE RECRUITMENT & RETENTION PR	69,113	0	0	0	0	
33	State 508 Funds	24,105	24,088	24,000	24,000	25,000	Offset to RFC expense

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
34	Bullet Proof Vest Grant	0	2,076	0	0	0	
35	Byrn Grant - State - Equipment - O/T	5,837	0	0	0	0	
36	MD State Arts Council	0	17,846	0	0	0	FY25 & FY26 in Spec. Proj. Fund
37	State Historic Grants	155,206	0	0	0	0	
38	County Fireworks	2,000	0	2,000	2,000	2,000	
39	Dept Public Works/Misc	10,227	4,979	5,000	1,000	1,000	
40	Energy management	0	2,464	0	5,400	5,400	
41	Demolitions	0	0	0	0	70,000	
42	Disposal Fees	972,954	1,137,845	1,100,000	1,170,000	1,200,000	
43	Property Cleanup	39,635	-22,981	35,000	51,500	70,000	
44	Board Up Property	1,833	506	1,500	1,550	10,000	
45	Scrap Metal	440	0	0	0	0	
46	Fire Dept Service Charges	10,200	0	5,000	0	0	
47	Parking Citations	795	1,740	1,175	1,000	1,500	
48	Civil Citations	750	50	400	100	750	
49	Municipal Infractions	8,737	39,483	30,000	22,500	30,000	
50	Interest & Dividends	187,373	877,859	650,000	675,000	763,000	
51	CPD Event Fund Contribution(s)	9,212	7,060	5,000	22,000	22,000	
52	Police officer fees (external events)	64,418	25,126	25,000	44,345	40,000	Ironman, GFNY, Fire & Ice
53	Sale of Assets	3,535	26,636	108,000	72,000	30,000	
54	PLACER.AI VENUE ANALYTICS	-4,000	0	0	0	0	
55	Miscellaneous Revenue	91,218	31,645	35,000	55,456	25,000	
56	Jury Duty Reimbursement	60	30	0	0	0	
57	Workman's Comp Reimbursement	9,018	3,759	0	0	0	
58	Operating Expense Reimbursement	6,697	20,150	0	0	0	
59	WCEM Wire	800	800	800	0	0	Former WBOC lease
60	Water Tower Lease	21,766	17,645	27,500	27,500	27,500	
61	Lighthouse Rental Fee	225	0	300	150	300	
62	Electronic Sign Revenue	25,937	29,262	12,000	25,000	25,000	Billboard on Rte 50
63	Misc Rental Leases	-6,500	0	0	0	0	
64	Cambridge Community Radio	2,475	4,325	0	7,200	7,500	Lease of Tower at City Hall
65	Loan and Grant Proceeds	2,636,588	0	0	0	0	
66	Reimbursement fr MUC Audit	12,000	0	15,000	15,000	0	MUC dissolved FY24

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
67	Transfers from Other Funds	0	0	445,000	445,000	0	ARPA related
68	GENERAL FUND TOTAL REVENUES	17,723,480	16,856,230	17,762,224	17,733,021	17,974,250	
69							

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
70	GENERAL FUND EXPENDITURES						
71	Commissioners						
72	Salary-Regular	53,008	50,000	50,000	50,000	50,000	5 Commissioners;Set by Charter/Ordinance
73	FICA Expense	4,056	3,855	3,825	3,825	3,825	Federal Rate 7.65%
74	Health Insurance	-626	0	0	0	0	Not eligible
75	Time to Care	0	0	225	24	225	MD rate .0045%
76	Pension	2,274	0	2,400	4,000	5,985	MD Rate 11.97%
77	Workman's Compensation	240	234	737	737	737	Determined by employee
78	Travel	0	5,276	0	10,400	10,000	Airfare, mileage, hotels, etc
79	Dues & Publications	14,635	500	0	0	0	
80	Meetings and Conventions	38,512	21,545	27,000	17,000	13,000	MML, NLC, Strong Towns Confs
81	Computer Software	0	0	0	184	1,012	Microsoft, Antivirus, etc
82	Operations Supplies	0	571	840	350	400	
83	Professional Services	18,000	15,000	20,000	20,000	18,000	Legislative Advisors
84	Property & Liability Insurance	0	0	0	2,176	8,580	Council Chambers
85	Totals	130,100	96,981	105,027	108,696	111,764	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
86	Mayor						
87	Salary-Regular	9,231	12,000	12,000	12,000	12,000	Set by Charter/Ordinance
88	FICA Expense	706	925	924	918	918	Federal Rate 7.65%
89	Time to Care	0	0	50	0	54	MD rate .0045%
90	Pension	-647	1,935	0	0	0	
91	Workman's Compensation	57	56	147	147	144	Determined by employee
92	Telephone	0	0	0	180	528	land line
93	Travel	0	-351	0	0	7,000	Mileage, airfare, hotel, etc
94	Dues & Publications	186	100	400	1,000	1,000	Mayoral Association
95	Meetings and Conventions	8,097	8,138	3,600	3,600	3,500	MML, NLC Conference
96	Computer Maintenance	0	0	0	40	142	Network connection(s)
97	Computer Software	0	0	0	24	216	Dept allocation
98	Operations Supplies	313	40	1,080	250	500	
99	Property & Liability Insurance	0	0	0	487	1,873	Dept allocation
100	Totals	17,943	22,843	18,201	18,646	27,876	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
101	City Manager						
102	Salary-Regular	280,501	226,965	285,000	248,449	459,569	4 FT/3 PT positions; Add PIO; Move 3 PT SPC
103	FICA Expense	21,121	18,970	21,342	19,006	35,157	Federal Rate 7.65%
104	Health Insurance	26,710	25,389	30,168	32,160	52,188	Determined by employee
105	Time to Care	0	0	1,255	1,118	2,068	MD rate .0045%
106	Pension	27,185	23,698	33,394	29,739	55,010	MD rate 11.97%
107	Workman's Compensation	1,044	1,143	447	600	600	Determined by employee
108	Life Insurance	0	0	0	750	1,000	\$250/FT employee
109	Recruitment	12,598	19,518	1,000	16,438	0	
110	Relocation Expense	0	0	15,000	5,236	0	
111	Employee Training	327	0	0	0	0	
112	Office Supplies	3,886	3,460	2,100	3,100	2,500	
113	Printing	862	527	800	800	750	
114	Telephone	0	0	0	350	1,572	land lines & cell phones
115	Postage (lease)	0	63	0	1,200	1,250	Incl meter lease
116	Advertising	7,647	7,298	3,000	3,000	3,000	Meeting notice
117	Travel	3,877	2,518	5,040	2,500	2,000	Mileage, airfare, hotel, etc; Amt in PY incl in Mtgs
118	Dues & Publications	2,512	12,280	15,015	16,060	1,500	ICMA, MMA
119	Meeting and Conventions	14,931	2,558	6,300	3,000	4,000	MML, ICMA Confs; PY incl travel
120	Computer Maintenance	0	0	0	116	611	Network connection(s)
121	Computer Software	0	0	0	384	12,137	Microsoft, Antivirus, Adobe, etc
122	Operations Supplies	1,301	0	0	18	0	
123	Property & Liability Insurance	0	0	0	7,890	3,549	Dept allocation
124	Totals	404,504	344,388	419,861	391,914	638,461	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
125	Elections						
126	Election Judge Wages	0	0	0	2,400	0	No planned elections
127	Professional Services	0	0	0	26,000	0	No planned elections
128	Miscellaneous Operating Expense	35,421	11,098	30,000	12,709	0	No planned elections
129	Totals	35,421	11,098	30,000	41,109	0	

GENERAL FUND

Line	Account Description	FY25				Note	
		FY23 Actual	FY24 Actual	FY25 Budget	Projected		FY26 budget
130	Financial Administration						
131	Salary-Regular	255,109	336,682	403,500	374,951	495,929	7 Positions; 1 transferred from Water Admin
132	Salary-Overtime	0	102	0	300	200	
133	FICA Expense	19,226	27,400	30,868	28,707	37,962	Federal Rate 7.65%
134	Health Insurance	74,422	66,275	40,356	39,800	74,436	Determined by employee
135	Time to Care	0	0	1,816	1,689	2,233	MD rate .0045%
136	Pension	19,452	37,337	48,299	44,882	59,363	MD rate 11.97%
137	Workman's Compensation	1,116	-50,212	885	996	996	Determined by employee
138	Life Insurance	0	0	0	1,500	1,750	\$250/FT employee
139	Unemployment Insurance	286	258	0	160	0	
140	Employee Training	590	969	0	2,500	3,500	accreditations
141	Employee Recognition	0	0	2,400	186	1,000	
142	Office Supplies	5,069	8,819	6,000	4,500	5,000	
143	Printing	0	0	0	700	0	
144	Telephone	12,203	13,670	12,000	5,000	2,352	land lines & cell phones
145	Postage	3,493	3,152	3,000	2,500	2,000	A/P checks moving to more ACH
146	Advertising	462	0	0	100	0	
147	Travel	0	0	1,500	1,000	2,500	Airfare, hotel, etc
148	Dues & Publications	459	0	960	250	700	GFOA, Payroll Assoc
149	Meetings and Conventions	0	761	1,500	350	2,000	GFOA convention
150	Computer Maintenance	0	0	0	240	14,416	Network connection(s)
151	Computer Software	0	0	0	620	7,081	Microsoft, Antivirus, Adobe, etc
152	Vehicle Repairs & Maintenance	400	-200	0	0	0	
153	Operations Supplies	537	184	600	0	0	
154	Professional Services	42,200	82,084	70,000	133,830	110,000	Annual audit, payroll
155	Miscellaneous Operating Expense	4,322	9	480	1,200	700	shredding
156	Insurance-Property	-6,470	-21,273	10,000	11,571	4,177	Dept allocation
157	Lease Payments	65,179	7,418	8,000	2,800	3,000	Machine leases-Xerox, Postage
158	Write Offs	10,500	50	20,000	33,000	15,000	
159	Machinery & Equipment Capital	0	10,933	0	0	0	
160	Totals	508,555	524,418	662,164	693,332	846,295	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
161	Law						
162	Printing	0	0	0	2,400	2,400	Print out of City Code
163	Professional Services	21,800	123	500	0	0	
164	Ethics Commission	0	0	1,800	0	0	
165	Legal Fees	106,243	126,500	146,400	138,800	135,000	
166	Miscellaneous Operating Expense	0	32	0	0	0	
167	Totals	128,043	126,655	148,700	141,200	137,400	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
168	Human Resources						
169	Salary-Regular	0	131,732	165,300	153,143	173,177	2 positions
170	Benefits Payout/Buyback	0	0	0	899	0	
171	FICA Expense	0	10,104	12,645	11,715	13,248	Federal Rate 7.65%
172	Health Insurance	0	19,976	10,056	8,050	32,064	Determined by employee
173	Time to Care	0	0	744	689	779	MD rate .0045%
174	Pension	0	20,550	19,786	18,331	20,729	MD rate 11.97%
175	Training - Citywide	0	623	12,000	0	5,000	Safety, Harrassmant, etc
176	Life Insurance	0	0	0	250	500	\$250/FT employee
177	Workman's Comp	0	753	442	600	600	Determined by employee
178	Substance Abuse Testing	0	545	0	0	1,000	Pre-employment Testing
179	Recruitment	0	62,632	25,000	25,000	18,000	
180	Employee Training	0	0	5,004	5,004	4,500	HR Training
181	Employee Recognition	0	29,506	25,000	25,500	30,000	Awards/Gift Cards/Christmas Party & prizes
182	Office Supplies	0	1,347	2,000	2,000	2,000	
183	Printing	0	66	300	450	600	
184	Telephone	0	0	0	959	1,232	land lines & cell phones
185	Postage	0	0	504	642	1,200	
186	Marketing	0	3,387	5,000	5,000	4,500	
187	Travel	0	2,899	3,000	3,000	4,000	Mileage, airfare, hotel, etc
188	Dues and Publications	0	0	500	500	1,300	SHRM & ICMA Membership Dues
189	Meetings and Conventions	0	2,919	4,000	4,000	5,000	MML, SHRM Conferences
190	Computer Maintenance	0	0	0	62	224	Network connection(s)
191	Computer Software	0	0	0	480	2,376	Microsoft, Apple, Adobe, etc
192	Vehicle Gas & Oil	0	623	1,000	500	0	
193	Vehicle Repairs & Maint	0	422	4,000	0	0	
194	Operation Supplies	0	3,224	3,000	3,000	3,000	
195	Professional Service	0	50,800	25,000	25,000	25,000	Compensation Study/Labor Atty
196	Property & Liability Insurance	0	0	0	4,800	1,953	
197	Safety Equipment	0	0	17,500	0	0	
198	PEJYIP Internship	0	0	0	0	65,000	Lunch & Lrn/Supplies/ Celebr/Salary/DCS Donation
199	Totals	0	342,109	341,781	299,575	416,983	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
200	Planning & Zoning						
201	Salary-Regular	147,248	164,494	216,667	193,399	245,397	3 total; added Planning Admin
202	FICA Expense	11,317	12,285	16,575	14,795	18,773	Federal Rate 7.65%
203	Health Insurance	17,290	15,270	32,112	25,700	30,180	Determined by employee
204	Time to Care	0	0	975	870	1,104	State rate .45%
205	Pension	12,174	14,800	25,935	19,068	2,934	State rate 11.97%
206	Workman's Compensation	721	713	590	600	600	Determined by employee
207	Life Insurance	0	0	0	500	750	\$250/employee
208	Employee Training	589	361	3,000	860	0	
209	Office Supplies	587	941	600	965	1,000	
210	Telephone	0	0	0	470	1,851	land lines & cell phones
211	Postage	0	69	0	37	150	Notifications to property owners
212	Advertising	8,916	6,759	9,000	7,287	8,000	Public notice of Meetings
213	Travel	0	102	0	2,056	2,500	Mileage, airfare, hotel
214	Dues & Publications	719	0	720	1,041	2,600	Amer Plan Assoc , CNU memberships
215	Meetings and Conventions	0	0	0	0	3,000	CNU, Strong Towns conf, APA conf
216	Computer Maintenance	0	0	0	0	427	Network connection(s)
217	Computer Software	0	0	0	162	5,536	Adobe Pro, Indesign and SketchUp
218	Committee Mtg Compensation	9,050	8,350	15,000	7,000	10,000	Monthly stipends BOA, PC, and HPC
219	Certification Fees	0	150	1,200	600	0	Amer Plan Assoc , CNU,new planner's
220	Property & Liability Insurance	0	0	0	6,500	1,193	
221	Comprehensive Plan	0	0	0	30,000	0	started later than budgeted
222	Totals	208,610	224,295	322,374	311,910	335,995	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
223	Information Technology						
224	Salary-Regular	120,786	129,257	134,120	132,795	156,178	2 positions
225	Benefits Payout/Buyback	0	0	0	645	0	
226	FICA Expense	9,272	10,453	10,260	10,159	11,948	Federal Rate 7.65%
227	Health Insurance	26,766	29,486	32,052	25,700	32,064	Determined by employee
228	Time to Care	0	0	604	598	703	State rate .45%
229	Pension	9,397	13,022	16,054	15,896	18,694	State rate 11.97%
230	Workman's Compensation	11,063	7,298	295	300	300	Determined by employee
231	Life Insurance	0	0	0	500	500	\$250/employee
232	Employee Training	525	690	1,500	1,000	0	
233	Printing	0	0	0	202	720	
234	Telephone	33,564	41,257	56,208	13,890	14,351	land lines & cell phones
235	Computer Maintenance	48,514	33,636	69,156	27,800	59,785	SOC, Penetration Testing, etc
236	Computer Hardware	58,574	48,367	64,300	200	37,900	Upgrade old comp & parts
237	Computer Software	87,353	90,558	145,416	2,300	33,894	Website hosting, phishing prevention, etc.
238	Vehicle Gas & Oil	0	0	300	0	240	
239	Vehicle Lease	0	317	0	850	1,272	
240	Vehicle Repairs & Maintenance	0	0	0	80	80	
241	Vehicle-Others	0	0	0	50	50	
242	Miles Computer	686	350	2,500	140	0	Allocated to CPD
243	Property & Liability Insurance	1,978	0	0	4,000	1,079	Dept allocation
244	Auto Insurance	0	0	0	1,630	898	
245	Vehicle DO NOT USE	0	1,050	0	0	0	
246	Totals	408,478	405,741	532,765	238,733	370,656	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
247	Police Administration						
248	Salary-Regular	491,231	728,860	772,228	812,374	871,325	11 positions
249	Salary-Overtime	-922	1,214	19,800	5,270	5,508	
250	Benefits Payout/Buyback	0	0	0	4,715	0	
251	FICA Expense	38,386	59,362	59,075	62,570	67,077	Federal Rate 7.65%
252	Health Insurance	78,940	70,209	106,572	103,000	126,624	Determined by employee
253	Time to Care	0	0	3,475	3,681	3,946	MD Rate .45%
254	Pension	12,341	18,813	23,521	22,115	23,980	MD Rate 11.97% -NonSworn
255	LEOPS Pension	0	0	0	239,034	255,446	Sworn Officers-38.07%
256	Workman's Compensation	58,093	65,427	53,486	59,100	59,100	Determined by employee
257	Life Insurance	0	0	0	2,750	2,750	\$250/employee
258	Recruitment	44,513	37,184	30,000	30,000	30,000	Academy, gear, uniforms, etc for new recruits
259	Employee Training	10,675	25,116	18,000	20,000	50,000	Officer training, CALEA Accred.
260	Office Supplies	6,894	6,752	9,000	7,000	7,000	Incl. postage
261	Telephone	0	14,264	15,000	23,000	16,721	land lines & cell phones
262	Postage	0	0	0	140	0	Incl. in office supplies
263	Advertising	725	425	0	0	0	incl in recruitment
264	Travel	5,415	13,315	12,500	10,000	10,000	Mileage, hotels, etc
265	Dues & Publications	510	1,120	1,300	2,000	1,500	
266	Meetings and Conventions	2,070	1,230	1,800	3,700	2,300	Drone conf, IACP
267	Computer Maintenance	0	0	0	500	1,660	Network connection(s)
268	Computer Hardware	0	0	0	0	6,500	Cameras @PSB
269	Computer Software	0	0	0	4,500	24,799	Microsoft, Apple, Adobe, etc
270	Vehicle Gas & Oil	30	2,740	0	4,500	6,000	FY25 budgeted in Patrol
271	Vehicle Lease	0	4,570	0	25,000	42,720	FY25 budgeted in Patrol
272	Vehicle Repairs & Maintenance	125	285	0	2,500	3,600	FY25 budgeted in Patrol
273	Vehicle-Others	0	107	0	575	288	FY25 budgeted in Patrol
274	Community Outreach Program	187	1,500	0	0	0	see comm. policing
275	Pine Street Substation	1,867	2,470	4,000	4,000	4,000	
276	Operations Supplies	5,169	5,882	0	0	0	
277	Tools/Equipment	24,295	19,986	25,000	25,000	20,000	Mobile signs
278	Uniforms	191	187	0	0	0	
279	Communications	12,147	18,917	13,500	10,000	10,000	Radio equipment

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
280	Miles Computer	0	0	0	200	600	
281	Professional Services	19,580	20,886	15,000	15,000	15,000	Pre-empl testing, Grants writer
282	Awards	1,292	139	1,500	4,000	1,500	Retirements, recognitions
283	Events	7,032	6,311	8,000	8,000	6,000	Ceremonies, events
284	Insurance-Property	138,341	134,698	120,000	50,400	22,587	Dept. Allocation
285	Auto Insurance	0	0	0	21,950	10,389	
286	Public Safety Bldg Bond	420,159	130,253	434,119	434,119	434,119	2016 bond issuance
287	Machinery & Equipment Capital	0	0	35,000	35,000	51,000	Leasing & Acc for drones-Yr 2 of 5; Access Control Sys
288	Totals	1,379,286	1,392,223	1,781,876	2,055,693	2,194,040	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
289	Patrol						
290	Salary-Regular	1,863,423	1,629,167	1,912,723	1,431,674	1,793,579	27 positions;1 new PT position (Cadet)
291	Salary-Overtime	424,130	435,556	407,040	301,100	225,000	
292	Benefits Payout/Buyback	0	0	0	5,325	0	
293	FICA Expense	180,363	167,251	146,323	132,557	154,421	Federal Rate 7.65%
294	Health Insurance	576,307	513,254	358,680	384,800	331,728	Determined by employee
295	Time to Care	0	0	8,607	7,797	9,084	MD Rate .45%
296	LEOPS Pension	668,942	802,560	903,304	545,038	682,816	Sworn Officers-38.07%
297	Workman's Compensation	364,174	249,116	219,019	219,000	219,000	Determined by employee
298	Life Insurance	0	0	0	5,250	6,750	\$250/employee
299	Telephone	0	0	0	8,400	24,130	land lines & cell phones
300	Dues & Publications	0	0	0	4,000	4,000	
301	Computer Maintenance	0	0	0	1,000	3,465	Network connection(s)
302	Computer Hardware	0	0	0	0	4,550	Mobile printers, hardware failure contingency
303	Computer Software	0	0	0	920	5,492	Microsoft, Apple, Adobe, etc
304	Vehicle Gas & Oil	77,283	71,695	90,000	40,200	61,200	
305	Vehicle-Lease	0	29,952	0	130,695	203,400	
306	Vehicle Repairs & Maintenance	23,896	34,144	42,000	18,500	20,400	
307	Vehicle-Others	0	591	0	3,100	72	
308	K-9 program	11,648	8,913	13,500	8,000	7,000	3 dogs
309	Bike Patrol	1,757	50	2,000	2,000	2,000	
310	Operations Supplies	5,328	7,003	0	10,135	10,000	Tasers, equip holder, etc frmly chgd to Tools/Equip
311	Tools/Equipment	7,004	530	6,600	6,000	6,000	
312	Uniforms	38,016	28,171	25,000	16,000	25,000	
313	Body Camera Maintenance Agreement	36,953	20,800	50,004	23,399	50,004	Contract; FY25 part. pymt by grant
314	Shot Spotter	0	50,000	50,000	49,000	49,000	Yearly subscription
315	Ammunition	14,345	12,058	10,000	8,000	10,000	
316	Dispatcher costs	177,217	177,217	177,217	177,217	177,217	Agreement w/DoCo
317	Property & Liability Insurance	0	0	0	125,400	54,288	
318	Auto Insurance	0	0	0	29,400	24,852	
319	Machinery & Equipment Capital	941,799	359,031	0	0	0	
320	Vehicle	166,579	213,160	460,400	0	0	Budgeted in each dept for FY26
321	Totals	5,579,164	4,810,219	4,882,417	3,693,909	4,164,447	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		Note	
				Budget	Projected		FY26 budget
322	Special Operations						
323	Salary-Regular	239,564	374,204	422,020	582,792	497,907	7 positions;move 2 HC to Comm. Policing
324	Salary-Overtime	37,624	89,365	67,200	136,750	94,000	
325	Benefits Payout/Buyback	0	0	0	11,482	0	
326	FICA Expense	20,602	37,039	32,285	55,045	45,281	Federal Rate 7.65%
327	Health Insurance	60,777	54,118	106,212	85,085	106,212	Determined by employee
328	Time to Care	0	0	1,899	3,238	2,664	MD Rate .45%
329	Pension	12,686	19,200	15,202	10,534	5,671	Non-sworn; MD rate 11.97%
330	LEOPS Pension	0	0	0	188,367	171,516	Sworn Officers-38.07%
331	Workman's Compensation	37,567	54,184	30,651	22,944	22,944	Determined by employee
332	Life Insurance	0	0	0	2,250	1,752	\$250/employee
333	Telephone	0	0	0	2,400	6,633	land lines & cell phones
334	Computer Maintenance	0	0	0	280	1,017	Network connection(s)
335	Computer Software	0	0	0	520	2,618	Microsoft, Apple, Adobe, etc
336	Vehicle Gas & Oil	0	3,695	0	10,000	10,000	FY25 Budget in Patrol
337	Vehicle-Lease	0	1,524	0	26,500	30,000	FY25 Budget in Patrol
338	Vehicle Repairs & Maintenance	0	282	0	3,400	3,564	FY25 Budget in Patrol
339	Vehicle-Others	0	72	0	825	216	
340	Operations Supplies	21,947	35,942	40,500	40,000	28,000	Evidence Supplies, Crime Scene, Digital Equip, Polygraph
341	Evidence Buy Expense	3,500	3,540	5,000	5,000	4,000	
342	Clothing Purchase, Alterations	1,707	1,755	2,500	2,500	2,000	
343	Property & Liability Insurance	0	0	0	0	14,412	Dept allocation
344	Auto Insurance	0	0	0	12,900	8,592	
345	Totals	435,974	674,920	723,469	1,202,811	1,058,999	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
346	Community Policing						
347	Salary-Regular	0	0	0	0	123,369	2 positions;2 moved from Spec. Ops
348	Salary-Overtime	0	0	0	0	12,000	
349	Fica Expense	0	0	0	0	10,356	Federal Rate 7.65%
350	Health Insurance	0	0	0	0	32,040	Determined by employee
351	Time to Care	0	0	0	0	609	MD Rate .45%
352	Pension	0	0	0	0	5,178	Non-sworn; MD rate 11.97%
353	LEOPS Pension	0	0	0	0	30,497	Sworn Officers-38.07%
354	Worker's Compensation	0	0	0	0	7,656	Determined by employee
355	Life Insurance	0	0	0	0	500	\$250/employee
356	Telephone	0	0	0	2,400	1,425	land lines & cell phones
357	Computer Maintenance	0	0	0	0	168	Network connection(s)
358	Computer Software	0	0	0	0	289	Microsoft, Apple, Adobe, etc
359	Vehicle Gas & Oil	0	9,905	0	0	1,800	
360	Vehicle Lease	0	0	0	0	10,392	
361	Vehicle Repairs & Maintenance	0	0	0	0	760	
362	Vehicle Others	0	0	0	0	240	
363	Community Outreach Program	0	0	0	0	30,000	Nat'l Night Out; Flag Football; Events
364	Operations Supplies	16,610	22,257	22,000	30,000	0	see Comm. Outreach line item
365	Totals	16,610	32,162	22,000	32,400	267,280	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
366	CPD Prior Year Grants						FY25-FY26 in Special Projects Fund
367	Bullet Proof Vest Grant	0	6,848	0	0	0	
368	MD Safe Streets/Foot Patrol	4,845	0	0	0	0	
369	BYRNE-JAG GRANT2020-0021CAMB PUB SAF INT	14,600	73,431	0	0	0	
370	WAAG2024 0006CPDCambWarrantService Initv	0	4,853	0	0	0	
371	GRANT-POLICE RECRUITMENT & RETENTION	69,113	0	0	0	0	
372	BJA FY23SharedCountygrant15PBJA22GG02771	5,099	0	0	0	0	
373	GRANT PACT 2023 0026 CPD TRAINING	75,987	74,408	0	0	0	
374	GRANTBJAG-2019-0025CambCommViolenceInte	8,941	0	0	0	0	
375	Totals	178,585	159,540	0	0	0	
376	Ironman						
377	Salary-Overtime	29,234	38,973	25,000	45,750	45,750	\$25K reimb by Ironman
378	Contributions	0	75,000	0	25,000	0	See Special Events category
379	Totals	29,234	113,973	25,000	70,750	45,750	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
380	Rescue Fire Company						
381	RFC-LOSAP	18,723	23,226	62,000	71,400	72,500	MD State pension
382	Office Supplies	491	464	500	500	750	
383	Printing	2,687	2,859	3,000	3,000	3,000	2 printers-lease
384	Telephone	0	0	0	6,000	9,439	land lines & cell phones
385	Computer Maintenance	0	0	0	268	1,017	Network connection(s)
386	Computer Hardware	0	0	0	0	6,500	Cameras @PSB
387	Computer Software	0	0	0	600	2,550	Microsoft, Antivirus, Adobe, etc
388	Vehicle Gas & Oil	8,215	10,625	15,000	13,500	14,000	
389	Vehicle Repairs & Maintenance	49,141	62,936	60,000	100,000	80,000	Aging equipment
390	Tires	16,376	692	3,000	1,000	0	All tires w/in exp. Life
391	Operations Supplies	3,712	4,593	6,500	6,500	6,000	
392	Hazmat Supplies	13,819	12,284	10,000	10,000	10,000	Sensors, suits, sniffers, etc.
393	Protective Gear	99,666	38,660	60,000	60,000	60,000	10 yr shelf life-Turnout gear
394	Water Rescue	4,995	28,686	5,000	5,000	5,000	Set up for Flood rescue
395	Hose & Appliances	14,890	10,211	10,000	10,000	10,000	Ensure reserve hose avail
396	Systems management	8,383	11,353	10,000	10,000	10,000	Subscriptions-GoPro,ESO,etc
397	Fire Prevention	4,757	7,055	7,000	7,000	6,000	Community Outreach
398	Other Repairs and Maintenance	3,840	5,090	5,500	5,000	6,000	Non-vehicle rprs/maint
399	Radio Repairs & Replacements	593	10,121	5,750	5,750	6,250	
400	508 Expenses	24,695	38,311	25,000	30,000	25,000	Partially paid by grant
401	Tools/Equipment	23,435	32,208	32,000	32,000	25,000	Non-hose repairs
402	Awards	11,100	11,969	12,000	12,000	12,000	\$300/active mbr
403	Certification Fees	36,231	41,071	40,000	40,000	40,000	Pump, ladder, etc tests
404	Insurance-Property	21,168	21,579	21,579	21,579	28,620	Dept. Allocation
405	Public Safety Building Bond	281,529	260,628	289,413	289,413	289,412	2016 Bond issuance
406	Volunteer Stipends	27,500	32,554	40,000	40,000	50,000	Stipends-3 chiefs
407	Vaccinations/Health	22,599	24,090	25,000	28,000	26,000	Physicals, vaccines, etc
408	Banquet	5,500	7,935	9,000	9,000	9,000	Annual recognition banquet
409	Training	8,686	8,247	10,000	10,000	10,000	Member training
410	Membership Incentives/Retention	0	0	45,000	45,000	45,000	Recruitment & Retention
411	Machinery & Equipment Capital	0	0	0	0	4,000	Access Control Sys Upgrade
412	Non-Bonded Debt	125,797	429,143	140,880	140,880	140,880	Pymts on Rescue Truck

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
413	Rescue Fire Truck Purchase	0	0	1,700,000	1,184,193	0	
414	Totals	838,528	1,136,592	2,653,122	2,197,583	1,013,918	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
415	Building & Grounds						
416	Salary-Regular	304,342	382,802	438,500	522,279	547,710	10 positions + 2 seasonal
417	Salary-Overtime	6,460	12,963	28,200	29,580	30,510	
418	Benefits Payout/Buyback	0	0	0	743	0	
419	FICA Expense	23,830	31,218	33,545	42,217	44,206	Fed Rate 7.65%
420	Health Insurance	121,962	100,980	104,328	92,660	124,488	Determined by employee
421	Time to Care	0	0	1,973	2,483	2,600	MD Rate .45%
422	Pension	8,035	40,493	52,488	62,517	65,561	MD Rate 11.97%
423	Workman's Compensation	32,342	41,885	36,171	36,168	36,168	Determined by employee
424	Life Insurance	0	0	0	2,500	2,500	\$250/employee
425	Employee Training	0	0	0	0	1,500	Plantings, Signs & Markings
426	Telephone	29,794	20,495	30,000	1,640	4,867	land lines & cell phones
427	Computer Maintenance	0	0	0	380	1,424	Network connection(s)
428	Computer Software	976	1,045	1,140	2,484	11,036	OpenGov, Microsoft, Antivirus, etc
429	Vehicle Gas & Oil	11,663	36,387	12,000	16,272	16,500	
430	Vehicle-Lease	0	5,253	34,020	34,000	34,000	
431	Vehicle Repairs & Maintenance	6,877	4,531	3,000	16,891	12,000	
432	Vehicle-Others	0	204	0	358	0	
433	Operations Supplies	3,857	6,621	7,500	2,500	4,000	
434	ADA Portable Toilets	755	1,130	1,500	1,500	1,500	Contract for Great Marsh
435	Weed & Mosquito Control	2,011	1,053	4,000	300	2,000	State charge
436	Tools/Equipment	2,622	4,345	10,040	19,066	5,004	
437	Flow Prevention Test	0	0	400	400	426	
438	Signal/Traffic Maintenance	15,472	60,487	45,000	15,200	20,000	Street & Traffic signs
439	Street/ Parking Lot Maintenance	7,276	12,011	94,500	94,500	94,500	Repaving & landscaping
440	Building Repairs	112,999	180,559	111,600	110,000	100,000	All bldgs except PSB
441	Building Repairs Public Safety Building	40,891	128,777	160,200	160,000	145,000	PSB
442	Building Equipment Repairs	0	33,155	0	0	0	
443	Fuel/Utilities	135,179	169,750	174,936	175,000	170,000	For all buildings
444	Energy Costs-Street lights	412,957	505,882	395,000	395,000	365,000	
445	Grounds Maintenance	0	0	0	122,124	126,000	Contracted lawn service
446	Miscellaneous Operating Expense	1,384	1,942	6,000	5,500	3,504	
447	Property & Liability Insurance	19,730	26,156	41,196	15,000	20,984	Dept Allocation

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
448	Auto Insurance	0	0	0	14,700	16,176	
449	Miscellaneous Capital Account	155,206	56,451	0	0	0	
450	Park & Playground	0	0	144,974	145,000	70,000	Upgrade equip, new surfacing
451	Machinery & Equipment Capital	0	0	0	0	166,800	Cncl Chmbr imp;Solar install; Christmas lights
452	Vehicle	0	3,937	0	0	0	
453	Non-Bonded Debt	134,590	166,993	122,000	122,100	122,148	Sailwinds Wharf reconstruction
454	Totals	1,591,211	2,037,506	2,094,211	2,261,062	2,368,112	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
455	Public Works Administration						
456	Salary-Regular	126,260	121,433	151,000	159,299	220,320	3 total positions
457	Salary-Overtime	0	0	0	100	0	
458	FICA Expense	9,653	8,964	11,552	12,194	16,863	Fed Rate 7.65%
459	Health Insurance	72,648	35,410	22,116	17,750	22,128	Determined by employee
460	Time to Care	0	0	680	717	992	MD Rate .45%
461	Pension	29,060	14,751	18,075	19,068	26,372	MD Rate 11.97%
462	Workman's Compensation	12,087	3,619	4,622	4,620	4,620	Determined by employee
463	Life Insurance	0	0	0	750	750	\$250/employee
464	Substance Abuse Testing	1,276	65	0	0	0	
465	Employee Training	5,674	7,134	7,500	6,076	7,000	Qtrly Safety Training
466	Office Supplies	11,759	9,910	3,600	3,106	3,200	Public Works
467	Telephone	21,487	24,246	30,300	25,168	17,199	land lines & cell phones
468	Postage	3,864	2,193	3,000	3,000	3,216	Incl meter lease
469	Advertising	3,182	1,566	2,400	2,250	2,400	Community Notifications
470	Travel	4,196	110	0	0	1,000	Mileage, hotel, etc
471	Dues & Publications	3,116	-1,326	300	300	300	
472	Meetings and Conventions	2,618	1,007	0	2,700	2,400	MML, Amer PW Assoc
473	Safety Committee	0	0	90,000	45,000	80,000	
474	Computer Maintenance	0	0	0	0	285	Network connection(s)
475	Computer Software	0	0	0	3,280	12,873	OpenGov, Microsoft, Antivirus, etc
476	Vehicle Gas & Oil	3,792	130	240	0	0	
477	Vehicle-Lease	0	2,502	10,000	10,000	10,008	
478	Vehicle Repairs & Maintenance	3,040	764	300	14	300	
479	Vehicle-Others	0	12	0	54	0	
480	Operations Supplies	331	217	200	0	0	
481	Other Repairs and Maintenance	0	0	0	50	0	
482	Tools/Equipment	30	0	450	0	250	
483	Uniforms	0	13	0	0	300	
484	Professional Services	695	1,149	0	0	0	
485	Insurance-Property	46,876	53,348	53,348	5,800	1,044	
486	Auto Insurance	0	0	0	2,170	1,920	
487	Lease Payments	3,389	5,892	6,480	3,612	5,004	Xerox, postage machines

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
488	Machinery & Equipment Capital	0	63,419	0	0	0	
489	Vehicle	0	840	0	0	0	
490	Totals	365,032	357,366	416,163	327,077	440,744	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
491	Engineering Services						
492	Salary-Regular	255,574	379,508	524,300	399,288	466,174	6 total; added GIS specialist
493	Benefits Payout/Buyback	0	0	0	439	0	
494	FICA Expense	19,567	29,827	40,109	30,546	35,662	Fed Rate 7.65%
495	Health Insurance	43,486	38,710	106,212	77,100	64,116	Determined by employee
496	Time to Care	0	0	2,359	1,797	2,098	State Rate .45%
497	Pension	23,505	26,274	62,759	47,795	55,801	State Rate 11.97%
498	Workman's Compensation	27,053	25,329	22,558	22,548	22,548	Determined by employee
499	Life Insurance	0	0	0	1,000	1,500	
500	Office Supplies	0	94	1,800	500	1,000	
501	Printing	0	1,642	1,000	500	1,000	
502	Telephone	0	0	0	1,120	3,307	land lines & cell phones
503	Postage	0	6	0	15	100	
504	Travel	0	0	1,000	0	1,500	Airfare, hotel, etc
505	Meetings and Conventions	0	215	3,000	0	2,000	GIS conference
506	Computer Maintenance	0	0	0	0	712	Network connection(s)
507	Computer Software	0	0	0	680	3,071	Microsoft, Antivirus, Adobe, etc
508	Vehicle Gas & Oil	0	3,394	2,400	2,400	2,700	
509	Vehicle-Lease	0	1,703	0	6,800	6,816	
510	Vehicle Repairs & Maint.	0	210	1,000	1,000	700	
511	Vehicle-Others	0	72	0	138	150	
512	Operations Supplies	0	0	900	500	700	paint for marking
513	Tools/Equipment	0	0	500	500	0	
514	Uniforms	0	0	0	60	0	
515	Professional Services	0	140	25,000	15,000	20,000	Green infrastructure
516	Certificate Fees	0	0	500	100	500	Engineering license
517	Property & Liability Insurance	0	0	0	14,000	6,820	
518	Vehicle DO NOT USE	0	592	0	0	0	
519	Totals	369,185	507,714	795,397	623,826	698,975	

GENERAL FUND

Line	Account Description	FY25				FY26 budget	Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected		
520	Building Safety Services						
521	Salary-Regular	143,357	168,630	208,000	182,991	291,490	6 positions; added permit tech & housing adv.
522	FICA Expense	11,202	13,376	15,912	13,999	22,299	Fed Rate 7.65%
523	Health Insurance	52,336	49,575	30,288	24,300	62,244	Determined by employee
524	Time to Care	0	0	936	823	1,312	State Rate .45%
525	Pension	11,971	18,754	24,898	21,904	34,891	State Rate 11.97%
526	Workman's Compensation	15,020	20,231	18,090	18,300	18,300	Determined by employee
527	Life Insurance	0	0	0	1,000	1,500	\$250/employee
528	Employee Training	0	0	0	1,250	2,000	Certification training
529	Telephone	0	0	0	750	3,578	land lines & cell phones
530	Postage	2,048	1,624	2,000	2,300	2,800	violation notices
531	Computer Maintenance	0	0	0	160	570	Network connection(s)
532	Computer Software	0	0	0	121	8,174	OpenGov, Microsoft, Antivirus, etc
533	Vehicle Gas & Oil	0	2,510	0	830	1,250	
534	Vehicle-Lease	0	6,465	25,200	25,200	36,000	1 addl vehicle for new CE Officer
535	Vehicle Repairs & Maint	5,602	1,920	2,500	1,000	1,500	
536	Vehicle-Others	0	54	0	200	300	
537	Operations Supplies	3,822	4,421	5,000	3,500	5,000	Plumbing, electric and mechanical books needed.
538	Uniforms	0	870	0	600	675	
539	MDIA- New Construction	83,092	99,019	100,000	100,000	110,000	Contract with Inspector Company
540	Demolitions	0	0	70,000	70,000	80,000	Est. 6-7 structures in FY26
541	Insurance - Property - Bldg. Safety Serv	2,486	0	0	6,046	2,688	
542	Auto Insurance	0	0	0	17,500	3,852	1 addl vehicle
543	Miscellaneous Capital Account	301,785	0	0	0	0	
544	Vehicle DO NOT USE	14,494	20,326	0	0	0	
545	Totals	647,215	407,775	502,824	492,774	690,422	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
546	Sanitation & Waste						Services mostly outsourced
547	Salary-Regular	128,344	0	0	0	0	outsourced
548	Salary-Overtime	-5	0	0	0	0	outsourced
549	FICA Expense	9,667	530	0	0	0	outsourced
550	Health Insurance	43,486	0	0	0	0	outsourced
551	Pension	10,153	0	0	0	0	outsourced
552	Workman's Compensation	11,380	1,373	0	2,010	2,000	
553	Vehicle Gas & Oil	2,252	2,219	3,500	3,000	3,000	City-owned truck
554	Vehicle Repairs & Maintenance	10,271	18,563	12,400	10,000	13,000	City-owned truck
555	Operations Supplies	0	0	1,020	400	600	
556	Professional Services	913,858	1,058,731	1,104,360	1,104,360	1,137,844	Contracted trash services
557	Tipping Fees	36,928	15,754	15,000	20,000	26,000	Abatements
558	Property & Liability Insurance	0	0	0	1,812	1,820	
559	Clam Shell Truck	30,373	30,373	30,373	30,402	0	Debt paid off FY25
560	Totals	1,196,709	1,127,541	1,166,653	1,171,984	1,184,264	
561	Heavy Equipment Maintenance						
562	Salary-Regular	15,404	0	0	0	0	Role incl. in PW Admin
563	Salary-Overtime	294	0	0	0	0	Role incl. in PW Admin
564	FICA Expense	1,364	0	0	0	0	Role incl. in PW Admin
565	Pension	3,362	0	0	0	0	Role incl. in PW Admin
566	Workman's Compensation	3,751	0	0	0	0	Role incl. in PW Admin
567	Operations Supplies	3,839	3,709	6,000	6,000	5,000	
568	Tools/Equipment	1,586	702	3,000	3,000	2,500	
569	Totals	29,600	4,411	9,000	9,000	7,500	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
570	Highways & Streets						
571	Salary-Regular	332,304	515,247	516,500	456,236	428,842	8 total
572	Salary-Overtime	13,746	22,960	19,800	42,870	35,000	
573	Benefits Payout/Buyback	0	0	0	1,265	0	
574	FICA Expense	26,941	42,908	39,512	38,182	35,484	Fed Rate 7.65%
575	Health Insurance	78,940	118,081	112,500	90,100	92,424	Determined by employee
576	Time to Care	0	0	2,324	2,246	2,087	State Rate .45%
577	Pension	18,424	58,216	61,825	54,611	51,332	State Rate 11.97%
578	Workman's Compensation	36,448	60,851	45,225	45,216	45,216	Determined by employee
579	Life Insurance	0	0	0	1,750	2,000	\$250/employee
580	Employee Training	0	0	0	0	5,000	CDL training
581	Telephone	0	0	0	684	3,715	land lines & cell phones
582	Computer Maintenance	0	0	0	0	1,363	Network connection(s)
583	Computer Software	0	0	0	146	14,244	OpenGov, Microsoft, Antivirus, etc
584	Vehicle Gas & Oil	33,272	37,436	35,040	35,000	33,000	
585	Vehicle-Lease	0	6,825	27,200	27,200	20,448	
586	Vehicle Repairs & Maintenance	49,319	17,904	30,000	30,000	25,000	
587	Vehicle-Others	0	296	0	1,621	1,500	
588	Operations Supplies	5,907	8,410	6,000	6,000	6,000	
589	Road Salt	13,185	0	20,000	34,137	25,000	
590	Snow Removal Equipment	679	2,702	32,000	35,000	25,000	Rprs/Replacement of snow equip
591	Maintenance Materials	11,047	16,556	15,600	15,000	15,600	Cold patch, gravel, etc
592	Heavy Equipment Repair Maintenance	17,098	6,811	35,000	35,000	35,000	Aging fleet
593	Tools/Equipment	6,965	12,089	15,000	25,000	15,000	
594	Uniforms	27,711	53,036	23,000	27,000	27,000	Cintas contract
595	Property & Liability Insurance	0	0	0	16,500	3,177	
596	Auto Insurance	0	0	0	20,000	23,828	
597	Dorchester Avenue Project	115,998	0	0	0	0	
598	Street Sweeper Purchase	10,206	0	0	0	0	
599	CONCRETE FOR SIDEWALKS	1,500	1,500	50,000	50,000	25,000	For work in conjunction with sidewalk pgm
600	Leaf Vacuum Truck	45,560	45,560	45,560	45,603	0	Loan paid off in FY25
601	Machinery & Equipment Capital	0	0	0	0	12,000	Rpl 8 lightheds on Muir St
602	Vehicle	31,317	49,391	0	0	0	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
603	Totals	876,568	1,076,778	1,132,086	1,136,368	1,009,261	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		Note	
				Budget	Projected		FY26 budget
604	Housing Development						
605	Salaries-Regular	0	42,263	160,000	226,663	310,822	Add Hsg Adv;5 Total; 2 are grant paid
606	Benefits Payout/Buyback	0	0	0	766	0	
607	FICA Expense	0	3,218	12,240	17,340	23,778	Fed Rate 7.65%
608	Health Insurance	0	0	32,052	22,100	30,312	Determined by employee
609	Time to Care	0	0	720	1,020	1,399	State rate .45%
610	Pension	0	0	19,152	27,132	37,205	State rate 11.97%
611	Workman's Compensation	0	0	299	100	576	Determined by employee
612	Life Insurance	0	0	0	1,000	1,250	\$250/employee
613	Employee Training	0	0	0	0	1,000	Strengths Quest; Fair Housing Essentials, Fin'l training
614	Office Supplies	0	0	100	375	400	
615	Printing	0	0	300	0	300	Banner Printing
616	Telephone	0	0	0	90	2,600	land lines & cell phones
617	Postage	0	0	0	160	390	Bulk and Targeted Mailings
618	Neighborhood Grant Program	0	0	15,000	0	10,000	Grants to 1st X buyers; Energy Star Efficiency Pgm
619	Travel	0	0	500	2,700	3,000	Mileage, airfare, hotels, etc
620	Dues and Publications	0	0	1,000	250	1,045	Create Podcasts, Affordable Housing Mag, Strong Towns
621	Meetings and Conventions	0	0	500	1,000	1,000	
622	Computer Maintenance	0	0	0	80	570	Network connection(s)
623	Computer Software	0	0	0	480	5,784	OpenGov, Microsoft, Antivirus, etc
624	Vehicle Repairs & Maint	0	0	0	0	500	
625	Community Outreach Program	0	0	0	0	1,500	Community events;Hous'g meetings 3x/yr in diff. wards
626	Operations Supplies	0	0	100	1,850	0	
627	Professional Services	0	0	0	43	0	
628	Grant- Neighborhood Revitalization	36,924	0	0	0	0	
629	Totals	36,924	45,481	241,963	303,149	433,431	

GENERAL FUND

Line	Account Description	FY25				FY26 budget	Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected		
630	Economic Development						
631	Salary-Regular	7,491	186,937	155,500	198,002	161,082	2 positions; 1 PT tsf to City Mgr
632	FICA Expense	533	14,335	11,904	15,147	12,323	Fed Rate 7.65%
633	Health Insurance	8,850	7,893	10,176	9,200	10,188	Determined by employee
634	Time to Care	0	0	700	891	725	State Rate .45%
635	Pension	-2,424	10,640	18,613	23,701	19,281	State Rate 11.97%
636	Workman's Compensation	948	513	291	575	288	Determined by employee
637	Life Insurance	0	0	0	500	500	\$250 per employee
638	Employee Training	0	120	3,933	0	1,000	
639	Office Supplies	0	966	400	450	500	
640	Printing	0	120	300	0	200	
641	Telephone	0	0	0	135	588	land lines & cell phones
642	Postage	0	340	0	450	500	Mailings for property registrations
643	Marketing	24,700	54,056	32,500	25,000	32,500	Banners, brochures, etc
644	Travel	0	2,065	1,500	1,000	1,800	Mileage, airfare, hotels, etc
645	Dues & Publications	545	382	600	750	1,000	IMEDA, ICMA dues
646	Meetings and Conventions	690	3,754	1,250	1,500	3,500	ICMA, MML Conf
647	Computer Maintenance	0	0	0	0	285	Network connection(s)
648	Computer Software	0	0	0	250	3,543	OpenGov, Microsoft, Antivirus, etc
649	Vehicle Gas & Oil	0	59	0	75	75	
650	Vehicle-Lease	0	1,287	0	4,500	4,500	
651	Vehicle Repairs & Maint	0	0	0	0	500	
652	Vehicle-Others	0	12	0	50	50	
653	Operations Supplies	0	774	650	300	500	
654	Professional Services	0	1,920	0	0	0	
655	Property & Liability Insurance	0	0	0	10,000	796	Dept Allocation
656	Auto Insurance	0	0	0	3,500	897	
657	Flood Mitigation Grant (MEMA)	6,533	0	0	0	0	
658	Groove City Black Heritage	5,000	0	0	0	0	
659	Vehicle DO NOT USE	0	429	0	0	0	
660	Totals	52,866	286,602	238,317	295,976	257,120	

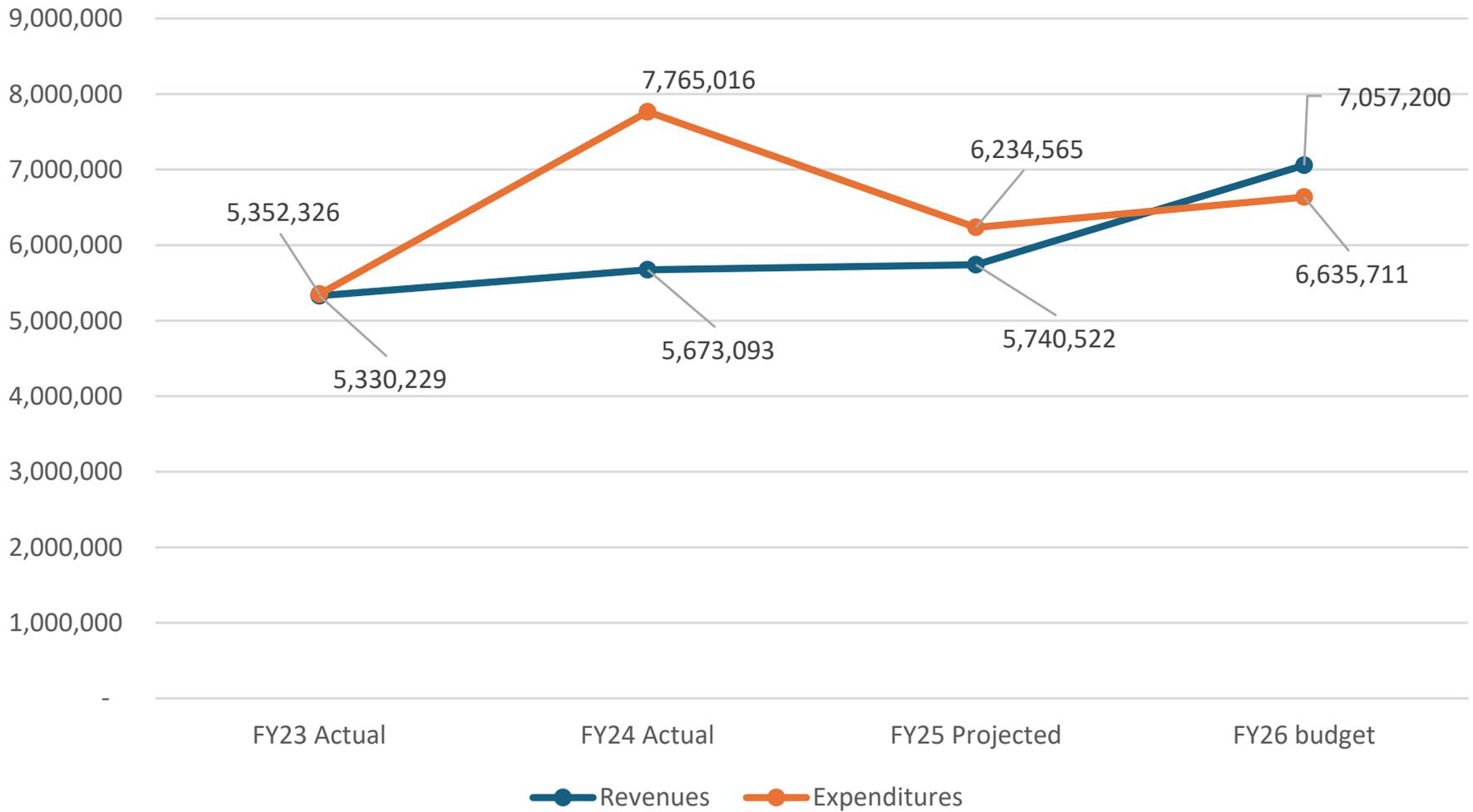
GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
661	Special Events						
662	Salary-Overtime	0	0	24,833	0	12,000	Reimbursed by GFNY
663	FICA Expense	0	556	1,900	0	0	
664	Workman's Compensation	8,660	0	2,800	0	0	
665	Contributions	53,500	22,500	58,000	25,500	75,500	Pynt to Ironman, GFNY
666	Fireworks	25,302	12,449	40,000	25,200	25,500	
667	Totals	87,463	35,505	127,533	50,700	113,000	
668	Miscellaneous						
669	FICA Expense	1,423	918	0	0	0	
670	INTEGRA - ADMINISTRATION	303,737	346,584	337,100	337,100	337,101	
671	Health Insurance	-1,299,907	-1,362,231	-1,400,000	-1,400,000	-1,400,004	
672	INTEGRA - CLAIMS	1,056,866	1,082,587	900,000	801,800	900,000	
673	UNITED HEALTH AARP PROGRAM	67,268	76,302	70,000	95,200	94,800	Retiree benefits; discontinued FY25
674	Wellness Program	19,000	25,000	25,000	25,000	25,000	
675	HSA - Employer Contribution	0	48,500	150,000	105,000	150,000	
676	Workman's Compensation	20,724	56,110	0	0	0	
677	Unemployment Insurance	0	-18	0	0	0	
678	Professional Services	10,000	10,000	10,000	10,000	0	
679	Miscellaneous Operating Expense	-5,372	-1,983	0	1,273	0	
680	Loan Fee	125	0	0	0	0	
681	Groove City Black Heritage	0	5,000	5,000	5,000	5,000	
682	CWDI	0	0	0	87,000	72,000	
683	Old City Hall	29,667	0	200,000	0	225,000	MHT match, HazMat abatement
684	Alpha Genesis	0	0	0	0	112,196	Cannery Way
685	Hyatt - Heron Blvd	0	0	0	45,000	85,000	Bridge repairs
686	Non-Profits	0	0	0	0	45,000	
687	Homeless Initiative	0	0	0	0	25,000	
688	Merit Pool	0	0	0	0	35,000	
689	Reimbursable Expenses	0	0	0	0	-153,000	Offset grant related compensation items
690	Overhead Allocation	-1,351,074	-1,507,953	-1,300,000	-1,300,000	-1,300,000	
691	Health Insurance Waiver	0	0	12,000	0	0	
692	Transfer from GF to Spec Proj(Comp Plan)	0	0	50,000	0	0	
693	Transfer from GF to Spec Proj(1% Arts)	0	0	20,376	10,188	8,594	

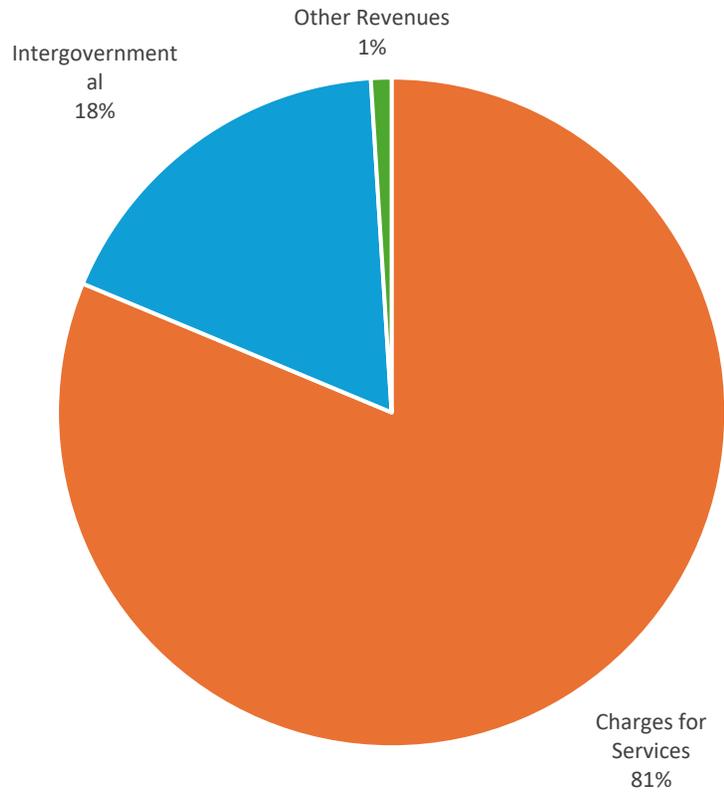
GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
694	Transfer from Gen Fund to Special Funds	0	0	240,000	0	0	
695	Vacancy credit	0	0	0	0	-225,000	Adj for part-year vacancies
696	Totals	-1,147,544	-1,221,184	-680,524	-1,177,439	-958,313	
697							
698	GENERAL FUND TOTAL EXPENDITURES	14,404,263	15,083,652	18,712,380	16,992,739	17,874,379	
699	GENERAL FUND NET INCOME	3,319,217	1,772,578	-950,156	740,281	99,871	

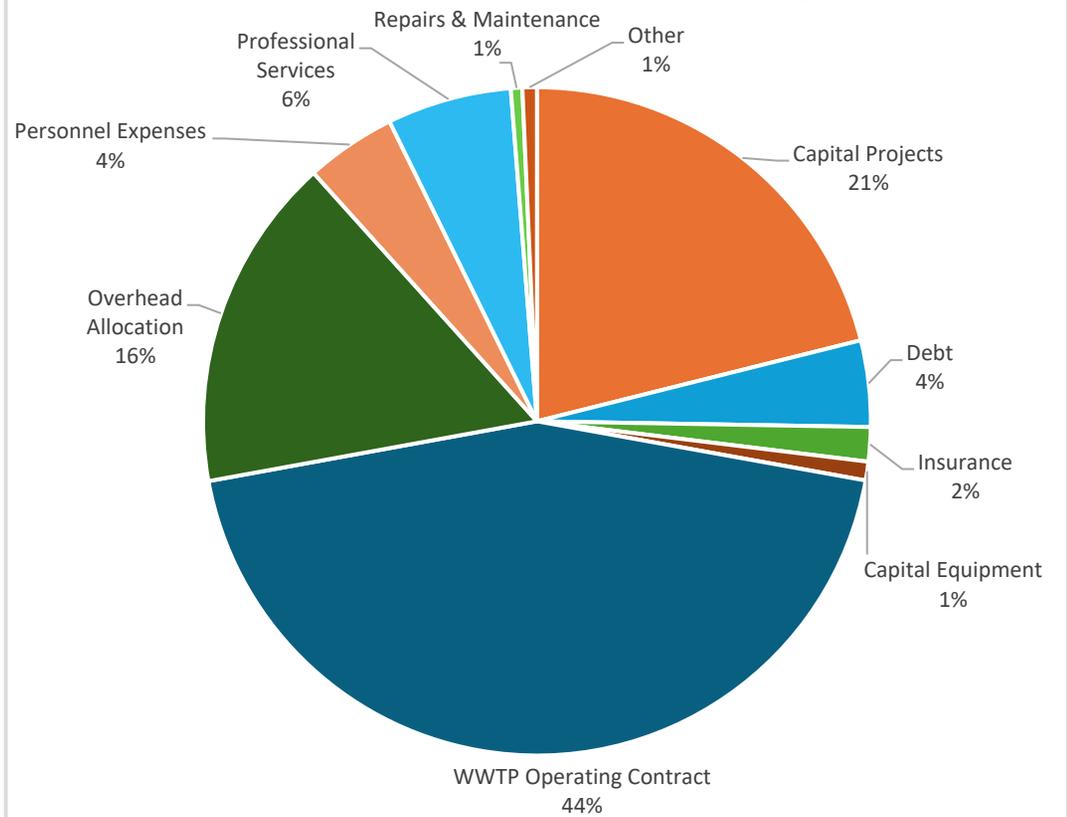
Sewer Fund Revenues vs. Expenditures



Sewer Fund - Sources of Revenues FY26



Sewer Fund - Expenditures -FY26 Budget



SEWER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				FY25 Budget	Projected		
700	SEWER FUND REVENUES						
701	ENR O&M Grant	294,839	264,384	0	255,740	250,000	
702	Trenton Street Grant	0	0	4,100,000	0	0	Project has a delayed start
703	Non-Bonded DebtFY25 Prevent. Sewer Equip	0	0	200,000	0	0	
704	Impact Fees - Sewer	0	6,900	0	6,900	6,900	New county connections
705	Sewer Service	4,476,249	4,656,563	4,700,000	4,700,000	4,935,000	City Services & connections
706	Sanitary #4 Sewer Charge	75,702	107,141	109,200	109,000	114,400	County Services
707	Sanitary #1 Sewer Charge	161,401	220,216	233,900	233,900	245,600	County Services
708	Sanitary #3 Sewer Charge	24,831	33,631	35,700	35,700	37,500	County Services
709	Sanitary District #7	82,085	114,932	122,300	122,300	128,400	County Services
710	Sanitary District #7A	0	0	0	1,200	8,000	County Services
711	Horn Point CES Sewer	16,792	19,643	18,500	18,500	19,400	County Services
712	Pollution Control-Septic	89,101	108,013	100,000	100,000	105,000	Septic companies
713	Discharge Service	95,930	118,952	130,000	130,000	136,500	Industrial companies excess discharge
714	Interest & Dividends	13,297	22,717	0	26,650	70,000	
715	Miscellaneous Revenue	0	0	0	632	500	
716	Loan and Grant Proceeds	0	0	0	0	1,000,000	Cambridge Creek Interceptor Rehab
717	SEWER FUND TOTAL REVENUES	5,330,229	5,673,093	9,749,600	5,740,522	7,057,200	
718							

SEWER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
719	SEWER FUND EXPENDITURES						
720	Sewer Service (Waste Water Treatment Plant)						
721	Tools/Equipment	0	0	0	458	500	
722	Professional Services	295,758	-63,245	200,000	55,000	400,000	Sewer study, Head works design
723	WWTP Operations	2,316,463	2,736,557	2,852,248	2,852,248	2,940,000	MES contract
724	Pre-Treatment Fees	16,522	17,420	26,352	26,352	24,000	
725	Improvements Other Buildings-CAP	26,735	28,826	385,000	385,000	300,000	Improvements to pumps
726	Non-Bonded Debt	13,942	33,606	86,134	86,134	86,134	
727	Totals	2,669,420	2,753,163	3,549,734	3,405,192	3,750,634	

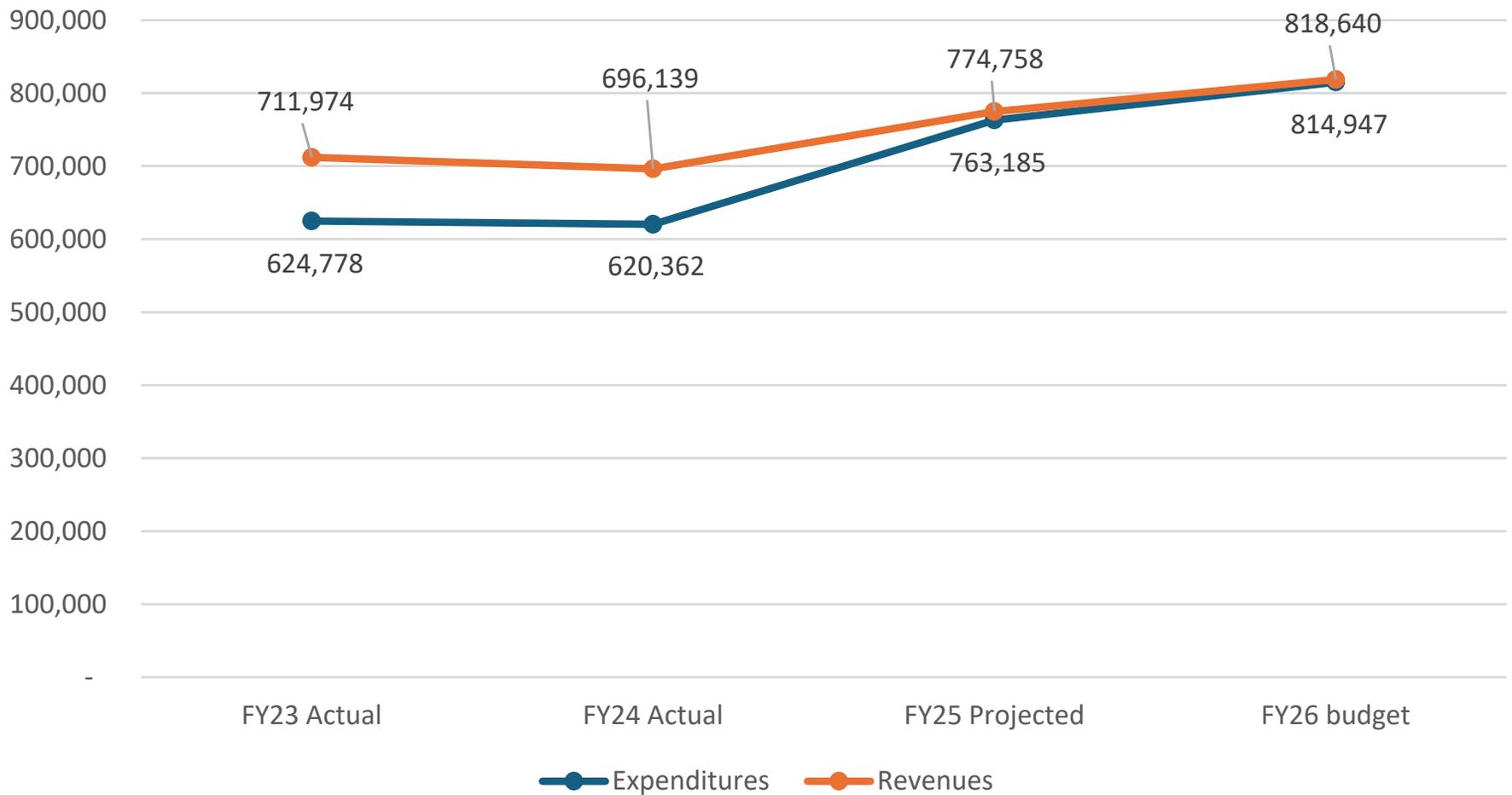
SEWER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
728	Sewer Utilities Maintenance						
729	Salary-Regular	41,992	48,345	189,500	89,707	194,892	4 Positions
730	Salary-Overtime	149	402	600	4,590	7,240	
731	FICA Expense	3,468	3,571	14,497	7,214	15,463	Fed rate 7.65%
732	Health Insurance	17,291	16,241	70,392	32,200	40,248	Determined by employee
733	Time to Care	0	0	853	424	910	MD rate .45%
734	Pension	3,500	4,595	22,683	10,738	23,329	MD rate 11.97%
735	Workman's Compensation	-156	4,807	4,667	4,656	4,656	Determined by employee
736	Life Insurance	0	0	0	750	1,000	
737	Employee Training	0	0	0	0	3,000	
738	Computer Maintenance	0	0	0	56	162	Network connection(s)
739	Computer Software	0	0	0	0	1,401	Microsoft, Antivirus, etc
740	Vehicle Gas & Oil	1,248	757	1,500	0	8,000	
741	Vehicle Repairs & Maintenance	936	616	500	1,200	6,000	
742	Operations Supplies	0	0	0	0	2,500	
743	Heavy Equipment Repair Maintenance	3,381	11,697	24,567	24,000	25,000	
744	Tools/Equipment	0	0	0	0	3,000	
745	Sewer Pipe Materials	975	0	0	15	0	
746	Curb & Gutter Material	0	0	5,000	0	0	
747	Manhole Rings	236	2,807	0	0	0	
748	Sewer Repair/Maintenance	4,973	8,049	0	5,890	12,000	
749	Professional Services	0	2,099	0	0	0	
750	Cambridge Creek Sewer Line	0	0	0	0	1,000,000	Congressional Grant
751	Insurance-Property	71,296	93,242	93,242	93,242	108,935	Dept Allocation
752	Auto Insurance	0	0	0	2,100	897	
753	Machinery & Equipment Capital	0	0	0	0	60,000	F250 for Camera Trailer
754	Vehicle	0	0	28,944	0	0	
755	Totals	149,289	197,227	456,945	276,782	1,518,633	

SEWER FUND

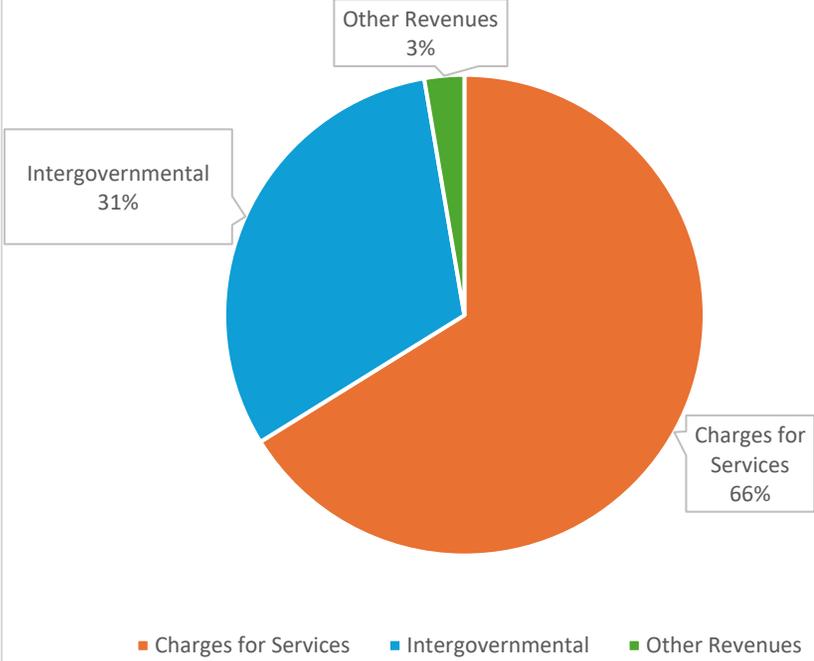
Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
756	Miscellaneous						
757	Pension	7,447	-136,966	0	0	0	
758	OPEB Expense	-6,059	18,242	0	0	0	
759	West End Sewer Project	0	2,210,137	0	884,994	0	
760	Trenton Street Project	0	0	4,100,000	0	0	Project has a delayed start
761	Miscellaneous Operating Expense	0	10,000	0	0	0	
762	Preventative Maintenance Capital Items	0	0	400,000	401,753	100,000	
763	Depreciation Expense	1,178,149	1,184,112	0	0	0	
764	Overhead Allocation	1,351,074	1,507,953	1,075,000	1,075,000	1,075,000	
765	Trnsf fr Sewer to Spec Proj(1% of Arts)	0	0	41,000	0	600	
766	Transfer to Other Funds	0	0	0	0	0	
767	Totals	2,530,611	4,793,477	5,616,000	2,361,747	1,175,600	
768	Debt Service						
769	Principal Payments	0	0	184,477	190,844	190,844	
770	Interest	0	0	0	0	0	
771	Totals	0	0	184,477	190,844	190,844	
772	Bonded Debt						
773	Principal Payments	1,094	22,430	0	0	0	
774	Interest	1,911	-1,281	0	0	0	
775	Totals	3,005	21,148	0	0	0	
776							
777	SEWER FUND TOTAL EXPENDITURES	5,352,326	7,765,016	9,807,156	6,234,565	6,635,711	
778	SEWER FUND NET INCOME/(LOSS)	(22,097)	(2,091,923)	(57,556)	(494,043)	421,489	

Marina Fund - Revenues vs. Expenditures

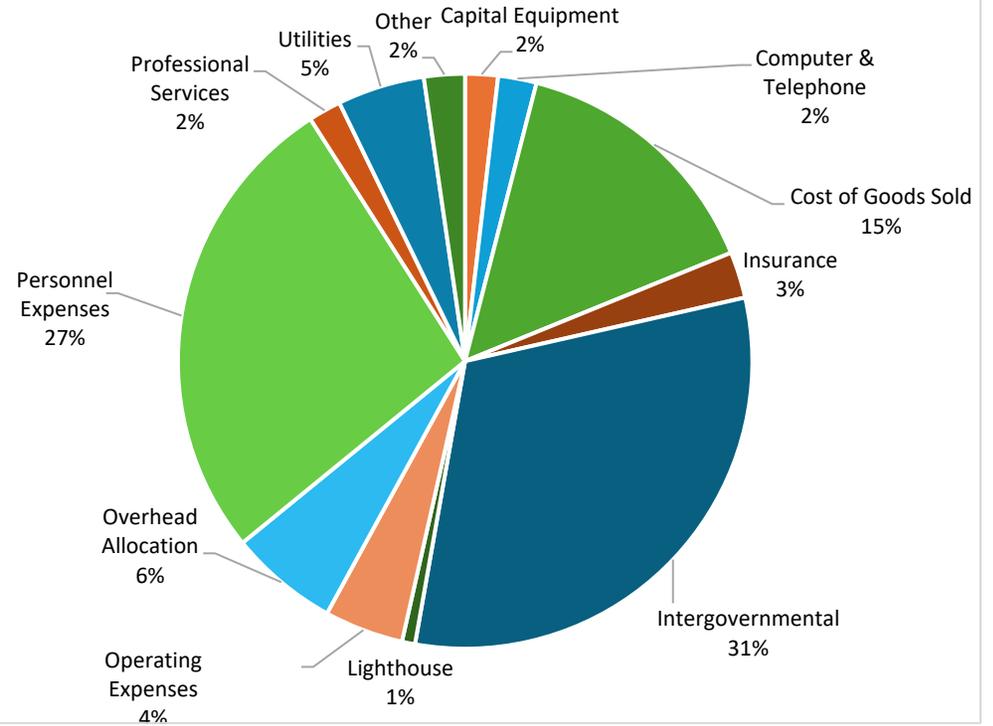


Marina Fund - Sources of Revenue - FY26

Budget



Marina Fund - FY26 Budgeted Expenditures



MARINA FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
779	MARINA FUND REVENUES						
780	DNR Grants-Marina	121,925	168,630	250,000	260,000	255,000	
781	Boat Slip Rentals	281,171	265,400	290,000	232,000	247,500	Annual & Monthly rental fees
782	Boat Slip Electric	32,665	29,812	29,006	29,800	31,900	
783	Cruise Ships	10,622	5,713	15,000	1,068	15,000	
784	Transients-Subleasing	58,725	68,402	46,800	71,800	72,400	Daily rentals
785	Dockmaster-Misc Receipts	1,768	4,244	2,200	3,000	3,000	Sundries
786	Pump Out Station	950	1,104	840	840	840	
787	Marine Fuel	204,149	152,835	177,803	168,750	171,000	
788	Interest & Dividends	0	0	0	7,500	22,000	
789	MARINA FUND-TOTAL REVENUES	711,974	696,139	811,649	774,758	818,640	
790							

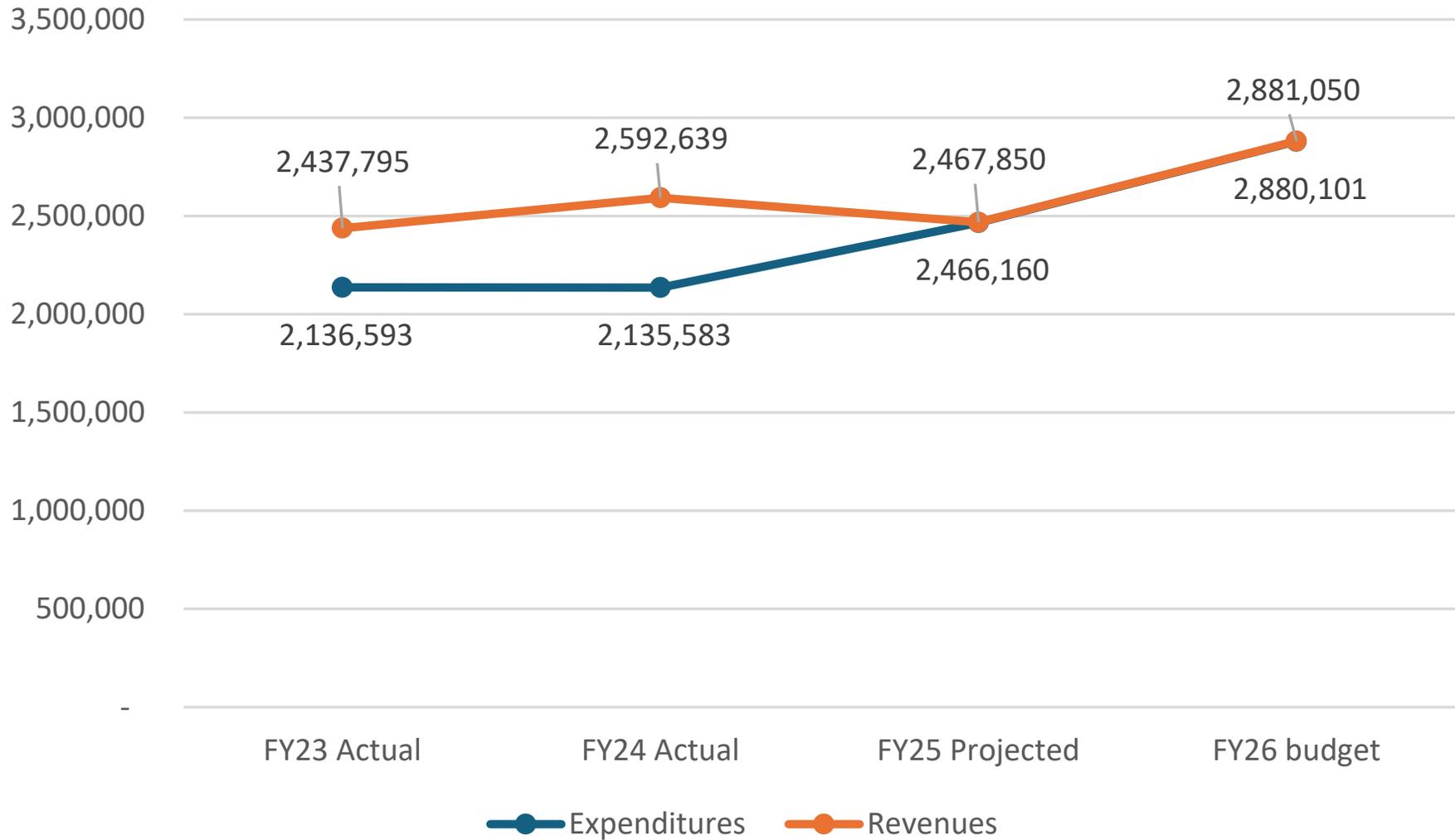
MARINA FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
791	MARINA FUND EXPENDITURES						
792	Marina Branch						
793	Salary-Regular	0	70,604	169,000	127,500	143,720	4 Positions; 2FT/2PT
794	Salary-Overtime	0	0	3,500	0	0	
795	FICA Expense	0	4,750	12,929	9,754	10,995	Fed rate of 7.65%
796	Health Insurance	0	0	42,108	33,732	32,064	Determined by employee
797	Time to Care	0	0	761	574	647	State rate .45%
798	Pension	0	0	20,229	15,262	17,203	State rate 11.97%
799	Workman's Compensation	0	4,875	13,568	13,560	13,560	Determined by employee
800	Life Insurance	0	0	0	500	500	\$250/employee
801	Processing Fees (Dockwa)	0	16,025	0	16,900	18,000	Credit card fees
802	Employee Training	0	0	0	0	5,800	AMI - CMM and MIT courses
803	Office Supplies	0	962	0	250	1,000	incl Marina Cmttee
804	Telephone	0	0	0	610	1,100	land lines & cell phones
805	Advertising	0	0	0	0	5,000	Ad placements
806	Marketing	0	1,564	0	2,500	6,000	Swag, Boat Shows, Kiosk
807	Travel	0	0	0	0	1,000	AMM training
808	Dues & Publications	0	0	0	0	600	AMI membership
809	Computer Maintenance	0	0	0	80	285	Network connection(s)
810	Computer Software	0	4,500	0	4,700	16,231	Dockwa, Microsoft, etc
811	Vehicle Gas & Oil	0	0	1,000	100	240	
812	Vehicle Repairs & Maint	0	0	1,000	0	500	Maintenance
813	Operations Supplies	0	112	0	0	1,000	Bathroom cleaning supplies & papergoods
814	Fuel & Motor Oil	162,814	120,354	136,440	112,500	118,000	Cost of goods sold
815	Sundries & Ice	0	840	0	2,830	2,900	
816	Maintenance Materials	4,952	4,160	5,000	2,700	5,000	
817	DNR Pumpout O & M Grant	0	0	0	0	500	universal tip & hose
818	Other Repairs and Maintenance	9,089	15,537	11,000	3,600	2,500	
819	Tools/Equipment	0	374	0	1,000	1,000	
820	Flow Prevention Test	0	300	0	350	350	
821	Trash Containers	0	1,609	0	5,150	5,000	Dumpsters
822	Lighthouse expenses	8,417	5,846	10,500	5,100	6,000	phone line for alarm; misc repairs
823	Uniforms	0	2,701	0	1,000	2,000	

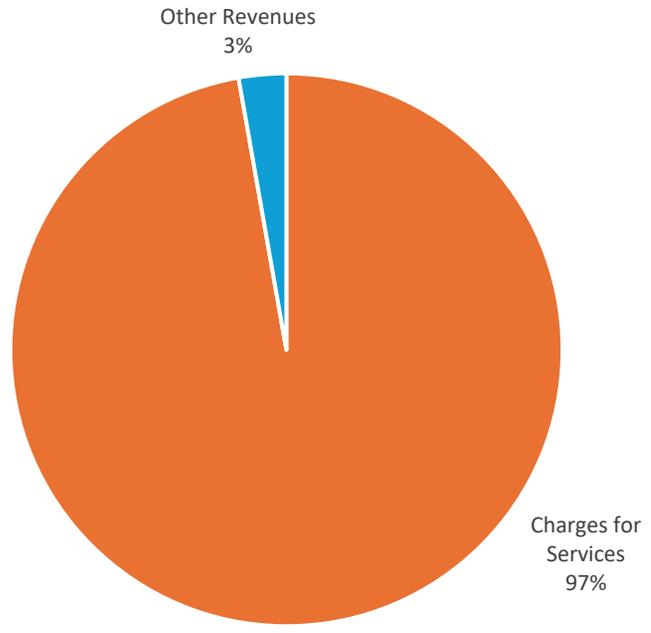
MARINA FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
824	Professional Services	270,480	135,240	0	12,000	15,000	Engineering Asst- Dock Replacement
825	Energy Costs-Street lights	4,800	25,971	59,000	44,000	40,000	Lighting around marina
826	Miscellaneous Operating Expense	0	1,170	0	0	0	
827	Fuel Compliance	0	5,130	0	0	0	
828	Insurance-Property	2,787	3,923	3,300	6,500	19,332	Dept Allocation
829	Auto Insurance	0	0	0	2,200	1,920	
830	Contingency	0	1,600	10,000	0	0	
831	DNR Grant Main Marina Imp	0	17,600	255,000	225,000	255,000	
832	Miscellaneous Capital Account	0	0	22,500	0	0	
833	Machinery & Equipment Capital	0	140	10,000	0	15,000	Minisplit HVAC for bathhouse
834	Totals	463,337	445,887	786,835	649,952	764,947	
835	Miscellaneous						
836	Depreciation Expense	161,441	174,475	0	0	0	
837	Dock "A" Reconfiguration	0	0	60,000	63,233	0	Completed FY25
838	Overhead Allocation	0	0	50,000	50,000	50,000	
839	Totals	161,441	174,475	110,000	113,233	50,000	
840	SEWER FUND TOTAL EXPENDITURES	624,778	620,362	896,835	763,185	814,947	
841	SEWER FUND NET INCOME/(LOSS)	87,196	75,777	(85,186)	11,573	3,693	

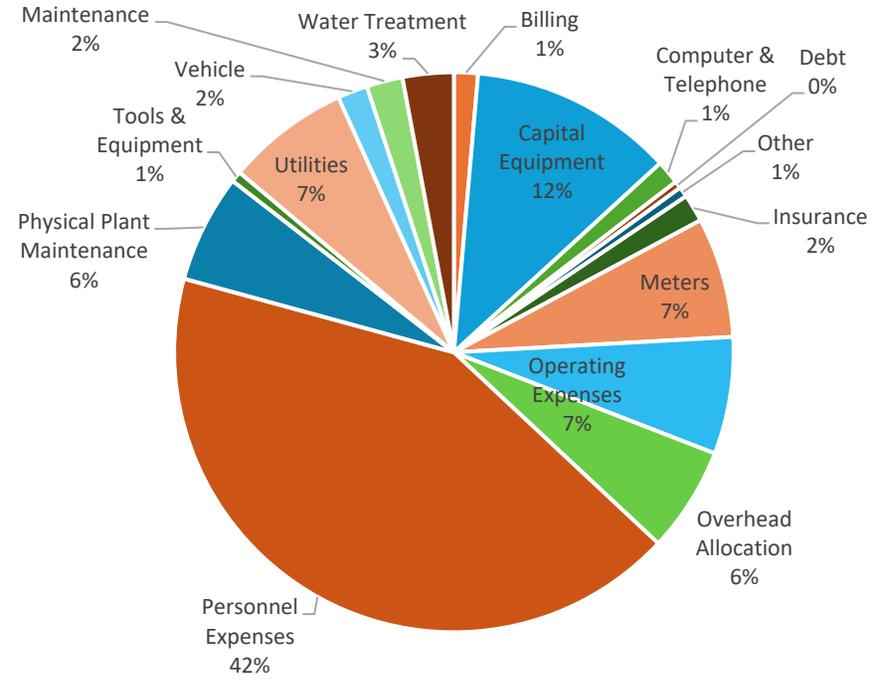
Water Fund - Revenue vs Expenditures



Water Fund - FY26 Budgeted Revenues



Water Fund - FY26 Budgeted Expenditures



WATER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
842	WATER FUND REVENUES						
843	WATER SALES	1,870,289	1,883,513	2,082,297	1,875,000	2,180,000	
844	FIRE LINES	46,890	94,600	105,000	107,000	145,000	Sprinkler lines
845	MISC. SALES & SERVICE (CASH BASIS)	35,476	30,460	300,000	272,500	295,500	
846	MISC. SALES & SERVICE (ACCRUAL BASIS)	275,506	338,475	0	0	0	
847	PENALTY CHARGES	66,151	67,655	71,633	71,000	71,500	
848	INTEREST INCOME	27,452	31,267	33,000	39,500	80,000	
849	SEWER SERVICE CHARGE & ADMIN COSTS	0	0	3,000	0	0	
850	METER ACTIVATION CHARGES	17,550	17,600	15,000	15,000	15,000	
851	BAY RESTORATION REIMBURSEMENT	21,195	15,248	16,000	16,000	17,200	
852	IMPACT FEES	0	0	0	1,850	1,850	County connections
853	BASIC CONNECTION FEE	77,285	113,820	75,000	70,000	75,000	City connections
854	WATER FUND-TOTAL REVENUES	2,437,795	2,592,639	2,700,930	2,467,850	2,881,050	

855

WATER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		Note
				FY25 Budget	Projected	
856	WATER FUND EXPENDITURES					
857	Water Utilities Administration					
858	Salary Supervisor	295,151	263,357	0	0	
859	Salary - Regular	0	26,043	278,275	281,000	214,240 4 Positions
860	Salary - Overtime	0	212	0	0	
861	Fica Expense	23,450	23,972	21,288	21,497	16,550 Fed rate 7.65%
862	Health Insurance	259,760	121,554	176,724	59,400	52,176 Determined by employee
863	Time to Care	0	0	1,252	1,265	974 MD rate .45%
864	Pension	101,977	-75,761	105,162	33,636	25,896 MD rate 11.97%
865	Workers Compensation	0	0	0	5,220	780 Determined by employee
866	Life Insurance	0	0	0	1,250	1,000 \$250/employee
867	Vacation/Comp Buyback	0	27,857	0	0	
868	Processing Fee Credit Card	13,685	9,156	10,000	6,700	7,000
869	Employee Training	5,212	4,416	5,000	-1,010	0
870	Worker's Compensation	0	0	50,520	0	0
871	Office Supplies	72,165	83,639	90,000	16,500	17,500
872	Telephone	2,880	2,029	2,869	3,425	1,644
873	Utilities Billing (Postage/Processing)	0	0	0	30,000	40,000
874	Computer Maintenance	0	0	0	440	13,691 Network connection(s)
875	Computer Software	0	0	0	380	3,907 Microsoft, Antivirus, etc
876	Legal Fees	12,000	12,000	15,000	0	0
877	Utilities	12,540	15,000	15,000	1,200	5,000
878	Miscellaneous Operating Exp.	1,729	1,138	3,000	300	3,000
879	Property & Liability Insurance	22,157	43,065	44,000	10,716	12,000
880	Write-Offs	0	134	0	30,000	2,500
881	Principal Payments	9,016	5,833	12,022	12,022	12,024
882	Overhead Allocation	0	0	175,000	175,000	175,000
883	Totals	831,722	563,645	1,005,112	688,940	604,882

WATER FUND

Line	Account Description	FY25				Note	
		FY23 Actual	FY24 Actual	FY25 Budget	Projected		FY26 budget
884	Utilities Maintenance						
885	Salary Regular	76,473	50,987	585,275	546,102	594,694	11 positions
886	Salary - Overtime	16,480	22,559	15,000	10,740	11,090	
887	Salaries - Maintenance	392,669	493,199	0	0	0	
888	Fica Expense	35,844	41,109	45,921	42,598	46,342	Fed rate 7.65%
889	Health Insurance	0	0	0	81,800	122,604	Determined by employee
890	Time to Care	0	0	2,634	2,506	2,726	MD rate .45%
891	Pension	0	0	0	65,368	71,185	MD rate 11.97%
892	Workers Compensation	0	0	0	58,720	49,776	Determined by employee
893	Life Insurance	0	0	0	2,250	2,750	\$250/employee
894	Employee Training	0	0	0	500	5,000	CDL training
895	Office Supplies	0	0	0	2,500	2,500	
896	Telephone	0	0	0	1,140	3,373	
897	Dues & Publications	0	0	0	667	1,000	
898	Computer Maintenance	0	0	0	440	1,628	Network connection(s)
899	Computer Software	0	0	0	360	15,603	OpenGov, Microsoft, Antivirus, etc
900	Vehicle - Gas & Oil	30,450	25,288	32,000	22,000	25,000	
901	Vehicle - Repair & Maint.	16,692	27,178	16,980	22,000	25,000	
902	Vehicle - Others	0	0	0	775	0	
903	Tools & Equipment	2,950	10,621	14,000	14,500	18,000	
904	Water Mains - Maintenance	48,539	45,964	50,000	60,000	60,000	
905	Uniforms	3,096	2,540	5,000	1,700	3,000	
906	Maintenance of Services	64,710	77,196	125,000	47,000	50,000	
907	Water Meters	21,994	44,131	150,000	194,000	200,000	
908	Water Treatment	48,019	55,855	55,000	80,000	85,000	
909	Maintenance - Physical Plant	126,275	151,144	237,500	187,000	180,000	
910	Professional Services	0	0	10,000	0	10,000	Study for pump station
911	Utilities	189,088	190,189	190,000	191,000	200,000	3 Pump stations
912	Property & Liability Insurance	0	0	0	22,650	16,896	
913	Auto Insurance	0	0	0	17,300	17,052	
914	Maintenance Materials	-13,354	-19,364	0	0	0	
915	Street Repairs	14,908	15,314	25,000	34,900	40,000	
916	Machinery & Equipment	6,781	0	50,400	55,000	340,000	Skid loader; dump truck; VFD

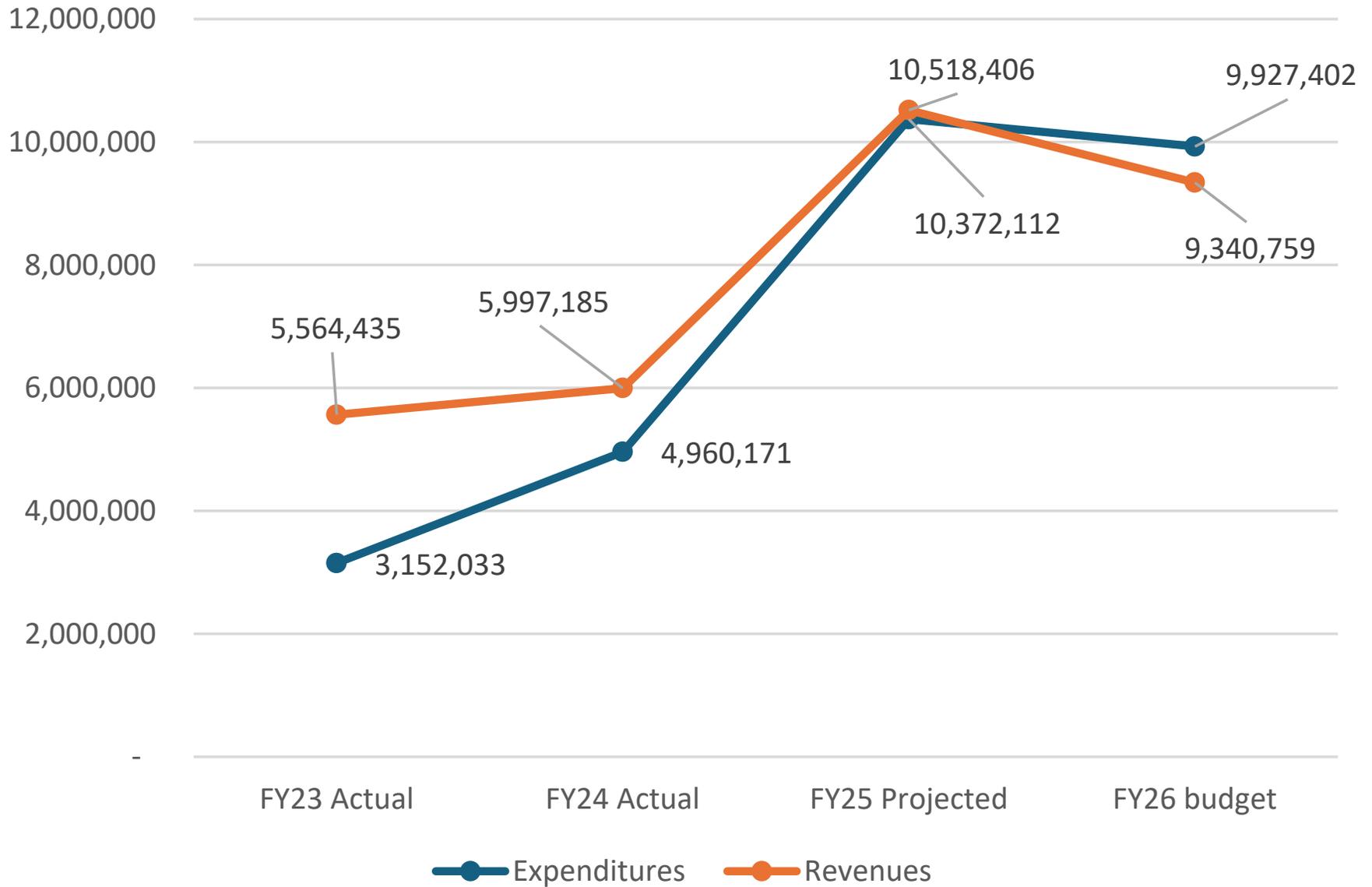
WATER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
917	WaterMain (NEW) Installation	15,568	71,212	80,000	8,350	75,000	New Installs & rplc aging lines
918	Depreciation	156,009	171,376	0	0	0	
919	Totals	1,253,189	1,476,496	1,689,710	1,773,866	2,275,220	

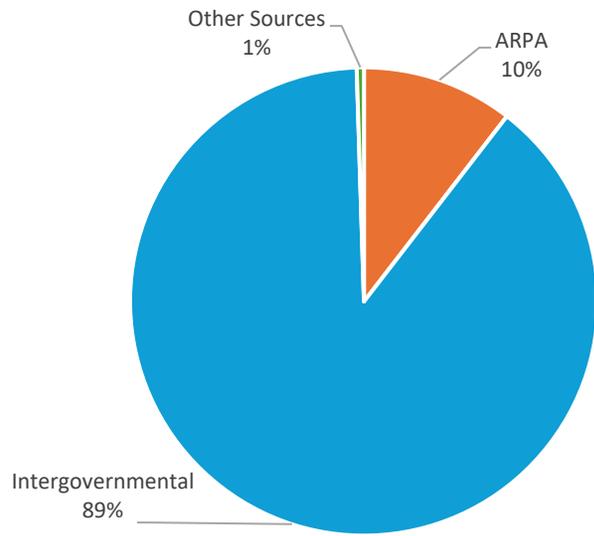
WATER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
920	GENERAL & ADMINISTRATIVE EXPENSES						
921	WORKMAN'S COMP	51,514	67,978	0	0	0	
922	WRITE OFFS	168	100	0	0	0	
923	Totals	51,682	68,078	0	0	0	
924	CONTROL ACCOUNT						
925	OPEB EXPENSE	0	27,363	0	0	0	
926	TRANSFER TO SPEC PROJ, 1% FOR ARTS	0	0	3,354	3,354	0	
927	Totals	0	27,363	3,354	3,354	0	
928							
929	WATER FUND-TOTAL EXPENDITURES	2,136,593	2,135,583	2,698,176	2,466,160	2,880,101	
930	WATER FUND-NET INCOME/(LOSS)	301,202	457,056	2,754	1,690	949	

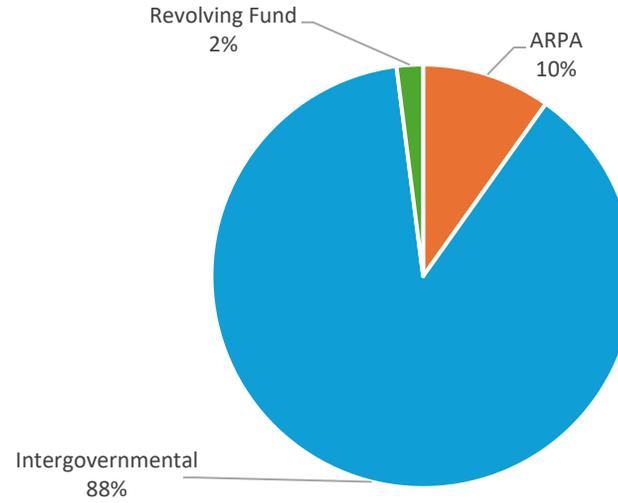
Special Projects Fund- Revenues vs. Expenditures



Specials Projects Fund - Sources of Revenue FY26



Special Projects Fund - FY26 Budgeted Expenditures



SPECIAL PROJECTS FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
931	SPECIAL PROJECTS FUND REVENUES						
932	Cannery Park (MD20 CD2)	125,999	66,930	0	341,353	205,921	Awarded: \$510K+75k+200K
933	Cornish Park (closed)	230,290	1,500	89,732	0	0	Completed
934	Bayley Road Sidewalk (closed)	115,998	6,105	0	0	0	Completed
935	Flood Resiliency - FEMA Sea Rise Mitigation	0	0	0	0	0	\$18M award Cancelled
936	Pine St Revitalization - Race St	65,671	156,044	0	276,879	0	Expect cmpl FY25
937	TAG Grant (closed)	18,829	0	0	0	0	Completed
938	CDBG Special Projects MD22CD#9	0	896,718	1,804,990	107,778	1,567,773	Awarded \$2.6M
939	HOW Project	0	108,996	2,578,281	2,891,004	1,000,000	FY24 Awd: \$3M
940	Cannery Park (DNR Grant / LWCF)	0	0	1,000,000	0	250,000	Awarded: \$1M
941	Bike Feasibility Grant - closed	3,200	28,800	0	0	0	Completed
942	ARPA	3,021,968	2,543,810	3,427,871	2,835,210	977,184	Completed
943	601 CHESAPEAKE COURT	564,602	0	0	0	0	Completed
944	MDSTATEPOLICE LICENSE PLATE READER GRANT	94,907	0	0	0	0	Completed
945	Leonard's Lane - Camb. Green Tech Park & Garden La	124,735	3,956	0	0	0	Completed
946	Maccess Lane - Comm. Ct. (SDF2021/CAMB0433)	323,488	0	0	0	0	Completed
947	Pub. Svsc. Bldng (MEA /Pub. Facility Solar Grant Prog)	125,000	0	0	0	0	Completed
948	444-448 Race St. (CL 2023 Camb. 00158)	77,110	0	0	0	0	Completed
949	Mace's Lane - Boys/Girl Club (MD CDBG MD22CD3) 1,	323,878	1,092,439	0	198,248	0	Awarded: \$1.6M
950	Cannery Park Community Legacy Grant00616	0	159,577	600,000	585,220	0	Awarded: \$600K+\$100K
951	Maces Lane (00555)	0	387,176	0	431,760	0	Awarded: \$500K
952	444-448 Race Street (#1)	0	366,504	0	93,350	0	Completed, see also CL2023 Camb 158
953	Beasley Market 00432 (closed)	276,750	0	0	0	0	Completed
954	Pine St Community Market II CL2022 00556	0	23,250	0	0	0	Completed
955	Leonards Lane (Sen. Cardin/Nat'l Prk Srv.)	8,112	6,603	0	0	0	\$389 awd- Advanced in 2023
956	P&Z Comprehensive Plan (St of MD Grant)	0	0	50,000	0	0	Did not receive FY25 award
957	Water Wave Screen	0	0	430,000	495,000	0	Completed
958	1% for Arts - Transfer from other Funds	0	0	63,654	13,542	9,194	
959	Transfer from Gen Fund (Rolled Up in on)	0	0	790,000	0	0	
960	Technical Assistance MDStateArts Council	10,000	0	0	17,453	17,150	PY in General Fund
961	Leonard Lane (705) - Pub.Facility Solar Grnt(MEA)	53,900	0	0	0	0	Completed
962	Hazard Mitigation Grant FR \$570,000	0	0	0	248,286	248,288	Awd: \$570K +\$560K
963	FY23 Chesapeake Bay Sec117 Cedar St 28960	0	0	0	28,960	0	Completed

SPECIAL PROJECTS FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
964	FEMA - MDEM-Community Development	0	0	190,000	0	0	part of x35043
965	Police Recruitment & Retention	0	0	85,000	0	85,000	Did not receive FY25 award
966	Gun Violence Reduction Grant	0	0	100,000	18,150	25,000	
967	Warrant Apprehension	0	0	10,000	15,000	25,000	
968	Cops Hiring Fed Grant	0	0	100,000	42,402	42,402	Awd \$125 over 3 yrs
969	BJAG (Federal)	0	0	13,000	0	0	Did not receive FY25 award
970	Bullet Proof Vests (Federal)	0	0	0	0	3,750	
971	BARM (State)	0	0	0	3,750	0	Can only apply every other year
972	BYRNE-JAG Grant 2020-0021 CAMB PUB SAF(State)	0	0	73,000	0	0	Did not receive FY25 award
973	Tobacco Compliance	0	0	0	7,100	7,000	
974	Resident Sidewalk Program, PriorYRR repay	0	0	40,000	2,605	37,395	Revolving fund
975	MD Safe Streets for All-DOT	0	0	320,000	0	320,000	Awd \$320K
976	MEA PUBFAC SOLAR GRANT 1025WASH	0	0	0	128,800	0	Spend cml, need to file for reimb
977	MEA-RESILIENTMDPROGRAM PRECONST PLANNING	0	0	0	120,000	0	Awd \$120K
978	444-448 CL2024 Cambridge 00246	0	0	0	463,036	0	Awd \$500 see also 35031
979	PACT GRANT FY 2025 CPD	0	0	0	35,000	0	Completed
980	Facade Improvement - MFIP 2025	0	0	0	0	50,000	Awd \$50K
981	Race Street - CL 2025 (444-448 Race St)	0	0	0	0	500,000	Awd \$500K
982	Maces Lane-DHCD-FY25 Demolition Fund	0	0	0	0	500,000	Awarded: \$500K
983	Land Bank S+44e-DR-MC Feasibility	0	0	0	17,500	0	Awd \$17.5K
984	FEMA FLOOD MITIGATION PHASE I DESIGN	0	148,777	1,800,000	750,000	893,363	Awd \$1.8M
985	HUD Lead Hazard Control	0	0	0	131,548	808,083	Awd \$1,879,262
986	Green Infrastructure-CBT-Stormwater Mgmt	0	0	0	16,473	148,257	Awd \$164,730
987	Stormwater Management NFWF Habitat Resto	0	0	0	0	1,100,000	Awd \$2.2+ over 2 yrs
988	Flood-MDNR-Mill Street Greenspace	0	0	0	183,000	0	Awd \$183K to acquire property
989	Community Activites Program-GOCCP-Events	0	0	0	0	40,000	
990	Flood-DNR-Dredging Lodgecliff, Jenkins Creek (\$200K)	0	0	0	20,000	180,000	Awd \$200K
991	OldCityHall-MHT-Clock Tower Restoration	0	0	0	0	100,000	Requires \$100K match
992	Old City Hall-MD DGS-HazMat Remediation	0	0	0	0	200,000	Awd \$200K
993	SPECIAL PROJECTS FUND TOTAL REVENUES	5,564,435	5,997,185	13,565,528	10,518,406	9,340,759	
994							

SPECIAL PROJECTS FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
995	SPECIAL PROJECTS FUND EXPENDITURES						
996	Hazard Pay	157,571	0	0	0	0	Completed
997	HSA - Employer Contributions	37,364	47,500	0	0	0	Completed
998	ARPA (See schedule for detail)	0	395	2,407,430	2,835,210	977,184	Completed
999	Resident Sidewalk Program	0	0	200,000	158,818	200,000	Revolving Fund
1000	How Project NON Reimbursable	0	0	0	0	0	
1001	Comm Legacy BEASLEY MKT CL2021CAMB00432	200,000	0	0	0	0	Completed
1002	Bayly Road Sidewalk (closed)	156,514	0	0	0	0	Completed
1003	Choptank Sidewalks (closed)	0	72,010	0	0	0	Completed
1004	Cannery Park(MD20 CD2)	0	66,932	0	481,783	122,188	
1005	Cannery Park Supplemental 1	63,323	0	0	0	0	Completed
1006	Cannery Park Supplemental 2	50,774	0	0	0	0	Completed
1007	Cannery Park Chimney	0	0	0	0	0	
1008	Cornish Park MDDNR 72-93-9-183	276,248	119,981	89,732	50	0	Completed
1009	Revitalization Pine & Race St	40,675	183,279	0	276,879	0	Expect to cmpl by 6/30/2025
1010	FEMA Sea Rise	0	0	0	0	0	
1011	TAG Grant - Small Area Plan (Camb. 00019)	18,830	0	0	0	0	Completed
1012	CDBG Special Proj. (MD22CD#9)	31,250	893,199	1,804,990	80,523	1,595,028	
1013	HOW Project Reimbursable	12,724	121,720	2,578,281	2,865,557	1,000,000	
1014	Flood Resiliency Grant	0	0	0	0	0	moved to x297
1015	Cannery Park DNR Grant	1,278	0	1,000,000	100	250,000	Awarded: \$1M
1016	NWFW Grant	0	0	0	0	0	
1017	Bike Feasibility Grant	3,200	28,800	0	0	0	Completed
1018	Mural - Cabin Historical Documentation	0	0	0	0	0	
1019	601 CHESAPEAKE COURT PURCHASEOFPROPERTY	547,923	0	0	0	0	Completed
1020	MD ST POLICE LICENSE PLATE READER GRANT	94,907	0	0	0	0	Completed
1021	Leonard's Lane - Green Tech Park & Comm Garden	112,954	0	0	0	0	Completed
1022	MACESLANE COMM CT PHASEIISDF2021CAMB0433	323,488	0	0	0	0	Completed
1023	444-448 Race St. (CL 2023 Camb.00158)	77,110	366,486	0	56,404	0	Completed
1024	Mace's Lane - Boys/Girl Club (CDBG MD22CD3)1,600,	323,878	1,241,138	0	34,985	0	Completed
1025	Cannery Park Supplemental 3	0	34,206	0	0	0	Completed
1026	Cannery Park Community Legacy Grant00616	0	493,946	600,000	112,322	93,732	Awarded: \$700K; Will cmpl in FY26
1027	Maces Lane (00555)	2,625	444,322	0	62,750	0	Completed

SPECIAL PROJECTS FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
1028	P & Z Comprehensive Plan	0	0	150,000	0	0	In General Fund
1029	Water Wave Screen	0	0	430,000	484,420	0	Completed
1030	1% for the Arts - Expense	0	0	0	0	0	
1031	Technical Assistance MDState Arts Council	0	0	0	17,453	17,150	PY in General Fund
1032	00556 CL-2022 PINE ST PHASEII CommMarket	76,750	0	0	0	0	Completed
1033	Leonards Lane Nat Pk Sen Cardin Award #2	0	6,603	50,744	20,000	354,443	\$389K Awd
1034	MEA PUBFAC SOLAR GRANT LEONARDS LN	42,650	0	0	0	0	Completed
1035	MD DNR CAMB MUNICIPALYACHTBASIN PUMPOUT	0	0	0	0	0	Completed
1036	Hazard Mitigation Grant FR \$570,000	0	133,426	190,000	248,286	248,288	Awarded \$570K+\$60K
1037	CPD Community Safety Works \$100,000	0	97,465	0	21	0	Completed
1038	CL-2024 Cambridge 00299 PineStMkt	0	25,000	0	0	0	Completed
1039	FY23 Chesapeake Bay Sec117 CedarSt 28960	0	16,630	0	12,330	0	Completed
1040	MEA PUBFAC SOLAR GRANT 1025WASHST	0	0	0	106,600	0	Completed
1041	MEA PUBFAC SOLAR GRANT MATCH 1025WASHST	0	0	0	22,200	0	Completed
1042	444-448 CL 2024 Cambridge 00246	0	0	0	500,000	0	Completed
1043	Police Recruitment & Retention	0	0	85,000	0	85,000	Did not receive in FY25
1044	FEMA - Community Development	0	0	0	0	0	See x237
1045	Gun Violence Reduction Grant	0	0	100,000	18,150	25,000	
1046	Warrant Apprehension	0	0	10,000	15,000	25,000	
1047	Cops Hiring Fed Grant	0	0	0	0	0	use x261, x 262
1048	BJAG (Federal)	0	0	13,000	0	0	Did not receive in FY25
1049	Bullet Proof Vests (Federal)	0	0	0	0	3,750	
1050	Tobacco Compliance	0	0	0	7,100	7,000	
1051	MD Safe Streets for All	0	0	400,000	0	320,000	DOT-TotAwd \$320K
1052	MEA-RESILIENTMDPROGRAM PRECONST PLANNING	0	0	0	120,000	0	Awarded \$120K
1053	Cops Hiring Grant Federal Reimb 75%	0	0	100,000	42,402	42,402	Awd \$125K over 3 yrs
1054	Cops Hiring Grant Non Federal Reimb 25%	0	0	0	10,944	10,417	
1055	PACT GRANT FY2025 CPD	0	0	0	35,000	0	Completed
1056	BYRNE-JAG Grant 2020 0021CAMBPUBSAFINT (State)	0	0	73,000	0	0	Did not receive in FY25
1057	BARM (State)	0	0	0	3,885	0	Cannot apply in FY26
1058	Hud Lead Hazard Control	0	0	0	131,548	808,083	
1059	FEMA FLOOD MITIGATION PHASE I DESIGN	0	134,133	1,600,000	615,867	908,007	Awd \$1.8M
1060	Green Infrastructure-CBT-Stormwater Mgmt	0	0	0	0	164,730	Award:\$164,730

SPECIAL PROJECTS FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
1061	Facade Improvement - MFIP 2025	0	0	0	0	50,000	Awd \$50K
1062	Race Street - CL2025 (444-448)	0	0	0	0	500,000	Awd \$500K
1063	Maces Lane - SDF 2025	0	0	0	0	0	see x333
1064	Old City Hall - CL2025	0	0	0	0	0	Awd \$100K comm rm
1065	Maces Lane-DHCD-FY 2025 Demolition Fund	0	0	0	0	500,000	
1066	Land Bank S+44e-DR-MC Feasibility	0	0	0	17,500	0	Awarded: \$17.5K
1067	Capital Outlay Expenses	0	33,000	0	0	0	
1068	FEMA FLOOD MITIG PHASE1 IN KIND NONREIMB	0	0	0	475,026	0	Radio Bldg-Great Marsh
1069	Stormwater Management NFWF Habitat Resto	0	0	0	0	1,100,000	2 yrs-\$2,226,957.55
1070	Flood-MDNR-Mill Street Greenspace	0	0	0	183,000	0	Aq prop behind school
1071	Flood-DNR-Dredging Lodgecliff, Jenkins Creek	0	0	0	20,000	180,000	
1072	Comm Activ Pgm-GOCCP-Programs	0	0	0	0	40,000	CPD
1073	MHT23-OCH-Clock Tower Restoration \$100K	0	0	0	0	100,000	Requires \$100K match
1074	DGS23-OCH-HazMat Remediation-\$200K	0	0	0	0	200,000	Awd \$200K
1075	OldCityHall-MD DGS-Senate-Construction Drawings	0	0	0	0	0	Awarded: \$75K; Not Started
1076	OldCityHall-MD DGS-Delegates-Construction Drawing	0	0	0	0	0	Awarded \$100K; Not Started
1077	Transfer from ARPA to GF (Youth Program)	0	0	470,250	0	0	Completed
1078	Transfer from ARPA to GF (Revenue Repl)	500,000	400,000	0	300,000	0	
1079	Transfer to Other Funds	0	0	0	0	0	
1080	SPECIAL PROJECTS FUND TOTAL EXPENDITURES	3,152,033	4,960,171	12,352,427	10,372,112	9,927,402	
1081							
1082	SPECIAL PROJECTS FUND NET INCOME/(LOSS)	2,412,402	1,037,014	1,213,101	146,294	(586,643)	



SUMMARY OF BUDGET TABLES

Tables 1 & 2

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 current fiscal year about to be completed (Table 1) and the upcoming fiscal year (Table 2), the subject of the draft Budget and CIP. The tables summarize for each fund beginning balances, revenues, expenditures, structural balance in the fiscal year, and projected ending position at the end of the upcoming budget year if all revenues and expenditures are as planned. These tables also show reserves and supplemental appropriations.

Table 3

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.

Table 3 shows all the City of Cambridge's debt payments until all debt issues are retired. This is sorted by fund since enterprise funds also can carry municipal debt, usually as revenue bonds instead of general obligation bonds. In FY 23, the Sewer Fund borrowed \$2.6 million to fix the West End Sewer project.

Table 3 also helps calculate the debt reserve by showing the future year's total General Fund's highest fiscal burden. In FY26, the debt reserve is the General Fund's FY27 debt service payment of \$989,336. This is the equivalent of budgeting next year's debt payments in the actual budget and reserving the following year's debt payments as well.

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 was new in FY 23 and is based on an internal market study and review of job duties and descriptions. It also attempts to provide competitive wages for all full-time employees with consistency across departments. Table 5 is a work in progress. As such, proposed in the FY26 budget is the engagement of a third-party consultant to conduct a salary survey to ensure our wages and classifications are competitive in the marketplace and our structure makes sense.

Table 6

This table shows the positions in each department and their associated grade level.

Table 7

FY 26 Capital Improvement Programs by fund, sources and uses of funds. It also shows future capital needs from FY 27 to FY 31.

Table 8

This display shows American Rescue Plan Act (ARPA) expenditures from FY 22 to FY 26. The ARPA funds are being put to work and this has provided the City of Cambridge a great deal of freedom to support non-profits, acquire replacement equipment, catch up on deferred maintenance of facilities and infrastructure, and much more. The looming completion of the ARPA investment means the General Fund will not enjoy revenue replacement and expenditures which were supported by ARPA will need to be either cut or shifted to the General Fund. FY26's proposed budget shows a very modest operating surplus in the General Fund. The City has seen growth in its tax base this fiscal year, but as Table 7 indicates there are significant capital needs which may need to be addressed through debt (bonded and/or non-bonded) or an increase in its tax rate (or both) to continue the advances we have made through investing ARPA strategically.

Table 1. Fund Summary Fiscal Year 2024-2025 Projection

FUND SUMMARY - 2024-2025 Projection	City of Cambridge, 2024-2025 Fiscal Year				
	7/1/2024 Unassigned Fund Balance	2024-2025 Revenues	2024-2025 Expenses	Net Change	6/30/2025 Unassigned Fund Balance
General Fund	7,783,961	17,733,021	16,992,740	740,281	8,524,242
	Unrestricted CashBalance	2024-2025 Revenues	2024-2025 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	1,189,285	5,740,522	6,234,565	(494,043)	695,242
Marina Fund	1,380,832	774,758	763,185	11,573	1,392,405
Water Fund	1,272,034	2,467,850	2,466,160	1,690	1,273,724
Ending Balance FY2025 Projection	11,626,112	26,716,151	26,456,650	259,501	11,885,613
Special Projects Fund (Restricted)	4,081,171	10,518,406	10,372,112	146,294	4,227,465
Ending Balance FY2025 Projection	19,549,434	46,217,687	46,292,672	(74,986)	19,474,448

Table 2. Fund Summary Fiscal Year 2025-2026 Budget

FUND SUMMARY - 2025-2026 Budget	City of Cambridge, 2025-2026 Fiscal Year				
	7/1/2025 Unassigned Fund Balance	2025-2026 Revenues	2025-2026 Expenses	Net Change	6/30/2026 Unassigned Less Reserves
General Fund , Prior Year Ending Fund Balance	8,524,242				
Rainy Day Reserve	2,928,716				
Debt Service Reserve	989,336				
Shoreline Resilency Reserve	420,000				
Maintenance Fund Reserve	500,000				
Economic Development Reserve	200,000				
Comprehensive Plan	150,000				
Carry Forward FY25:Leonard Lane Sidewalk	500,000				
Available Beginning Fund Balance	2,684,493	17,974,250	17,874,378	99,872	2,784,365
FY26 Supplemental Fund Expenditures:					
Road Paving					350,000
Fund Balance Less Supplementals:					2,434,365
	Unrestricted Cash Balance	2025-2026 Revenues	2025-2026 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	695,242	7,057,200	6,635,711	421,489	1,116,731
Marina Fund Beginning Balance	1,392,405				
Pier Replacement Reserve	750,000				
Available Beginning Fund Balance	642,405	818,640	814,947	3,693	646,098
Water Fund	1,273,724	2,881,050	2,880,101	949	1,274,673
Balance - Unrestricted	5,295,864	28,731,140	28,205,136	526,004	5,471,867
Special Projects Fund Beginning Balance	4,227,465				
Art in Public Places Reserve	151,697				
Available Beginning Fund Balance	4,075,768	9,340,759	9,927,402	(586,643)	3,489,125
Ending Balance - FY2026 Budget	9,523,329	38,071,899	38,132,538	(60,639)	9,462,689

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

Debt	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
2016 Public Facilities Bond (Police Share)	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											
2016 Public Facilities Bonds Total	723,532	723,532	723,532	723,532	723,532	723,532											
2013 Washington St Bank Building (DPS)	17,376	17,376	11,581														
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	23,480				
2018 Sailwinds Wharf -- CWDI Subsidy	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
Total - General Fund	986,560	989,336	982,694	971,665	971,585	971,453	247,738	249,504	248,649	247,416	249,142	249,206	130,269	107,406	106,758	108,006	106,027

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

Debt	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
WWTP ENR upgrade - State Revolving Loan Fund	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										
2023 Serial Bond, Water Street Sewer Replacement	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
	-																
Total - Sewer Fund	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

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

Debt	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042
Dorchester Tech Park - USDA	12,022	12,022	12,022	12,022	12,022	12,022	12,022										
Total - Water Fund	12,022	12,022	12,022	12,022	12,022	12,022	12,022										
Total - City Annual Debt Service	1,275,560	1,269,181	1,263,649	1,258,471	1,253,719	1,258,921	530,011	428,431	437,392	430,175	430,922	434,748	314,051	294,166	290,973	289,418	284,377

Table 3 A: Debt Schedule by Fiscal Yea

Debt	2043	2044	2045	2046	2047	2048
2016 Public Facilities Bond (Police Share)						
2016 Public Facilities Bond (Fire Share)						
2016 Public Facilities Bonds Total						
2013 Washington St Bank Building (DPS)						
Rescue Fire Truck Note						
2018 Sailwinds Wharf -- CWDI Subsidy	104,970	105,309	104,445	104,453	103,758	101,904
Total - General Fund	104,970	105,309	104,445	104,453	103,758	101,904

Table 3 B: Debt Schedule by Fiscal Yea

Debt	2043	2044	2045	2046	2047	2048
WWTP ENR upgrade - State Revolving Loan Fund						
Dorchester Tech Park - USDA - Sewer						
2023 Serial Bond, Water Street Sewer Replacement	180,043					
Total - Sewer Fund	180,043					

Table 3 C: Debt Schedule by Fiscal Yea

Debt	2043	2044	2045	2046	2047	2048
Dorchester Tech Park - USDA						
Total - Water Fund						
Total - City Annual Debt Service	285,013	105,309	104,445	104,453	103,758	101,904

Table 4. City of Cambridge Personnel Expenditures FY26¹

Dept	No. of Emp	Salary	OT	FICA	Time to Care	Pension	LEOPS	Workers Comp	Life Insurance	Health Ins	Payroll Costs
Mayor	1	\$12,000		918	54	-		144		-	13,116
Commissioners	5	\$50,000		3,825	225	5,985		737		-	60,772
City Manager ²	7	459,569		35,157	2,068	55,010		600	1,000	52,188	605,592
Finance	7	495,929	200	37,962	2,233	59,363		996	1,750	74,436	672,869
Human Resources	2	176,267		13,248	779	20,729		600	500	32,064	244,187
Information Technology	2	156,178		11,948	703	18,460		300	500	32,064	220,153
CPD-Admin	11	871,325	5,500	67,077	3,946	23,980	255,446	59,100	2,750	126,624	1,415,748
CPD - Patrol	27	1,793,579	225,000	154,421	9,084		682,816	219,000	6,750	331,728	3,422,378
CPD - Special Ops	7	497,907	94,000	45,281	2,664	5,671	171,516	22,944	1,752	106,212	947,947
CPD - Commun. Policing	2	123,368	12,000	10,356	609	5,178	30,497	7,656	500	32,040	222,204
Engineering ³	6	466,174		35,662	2,098	55,801		22,548	1,500	64,116	647,899
Public Works - Admin	3	220,320		16,863	992	26,372		4,620	750	22,128	292,045
Buildings & Grounds ⁴	12	547,710	30,510	44,206	2,600	65,561		36,168	2,500	124,488	853,743
Streets	8	428,842	35,000	35,484	2,087	51,332		45,216	2,000	92,424	692,385
Sanitation	0										
Heavy Equipment	0										
Development	2	161,082		12,323	725	19,281		288	500	10,188	204,387
Planning & Zoning	3	245,397		18,773	1,104	2,934		600	750	30,180	299,738
Building Safety/Code Enforc	6	291,490		22,299	1,312	34,891		18,300	1,500	62,244	432,036
Housing Development ⁵	5	310,822		23,778	1,399	37,205		576	1,250	30,312	405,342
Sewer - Utilities Maint	4	194,892	7,240	15,463	910	23,329		4,656	1,000	40,248	287,738
Marina ⁶	3	143,720		10,995	647	17,203		13,560	1,000	32,064	219,189
Water Division	15	808,934	11,090	62,892	3,700	97,081		50,556	3,750	174,780	1,212,783
Total	138	8,455,505	420,540	678,931	39,939	625,366	1,140,275	509,165	32,002	1,470,528	13,372,251

¹ Figures exclude Portia Jonhson-Ennels Interns

² Includes three (3) part-time staff

³ Includes one (1) position funded by grant

⁴ Includes two (2) seasonal employees

⁵ Includes two (2) positions funded by grant

⁶ Includes two (2) seasonal employees

**Table 5:
City of Cambridge Wages and Classification, FY 26**

City of Cambridge Wages and Classification, FY 26							FY 26 Wages	
Class	CPD	City Mgr, IT & Human Resources	Engineering & Marina	Development	Public Works	Finance	Salary Floor	Salary Ceiling
14	Chief	Human Resources Director	City Engineer	Assistant City Manager Director of Planning	Public Works Director	Finance Director	\$96,000	\$120,500
13	Captain			Housing Programs Manager			\$88,500	\$95,150
12	Lieutenant						\$87,000	\$92,950
11	First Sergeant Sergeant	Grants Coordinator IT Manager HR Generalist	Asst. City Engineer Environ'l Program Mgr Harbor Manager	Healthy Homes Program Mgr Planner II	Utilities Manager Public Works Manager	Finance Manager	\$75,000	\$90,416
10	Corporal	Systems Admin		Planner I Program Specialist Building Safety Specialist	Public Works Superintendent Utilities Superintendent	Sr Acctng Specialist Supervisor-Billing & Pymts	\$66,675	\$79,950
9	Executive Assistant Patrol First Class	Executive Assistant Public Info. Officer	GIS Specialist		Heavy Equipment Mechanic	Payroll Accountant	\$59,225	\$72,675
8	Patrol Officer	IT Tech III			Public Works Foreman	Senior Finance Clerk Accounting Generalist	\$55,500	\$63,300
7			Engineering Tech II Harbor Assistant II	Permit Technician Healthy Homes Outreach Tech Code Enforcement Officer II Planning Administrator/Sec'y II Housing Advisor	Maintenance Worker II, Utility Tech II		\$46,200	\$59,400
6	Investigative Tech I Records Tech I Community Liason	Secretary I	Harbor Assistant Marina Service Assistant	Code Enforcement Officer I Secretary I	Maintenance Worker I Utility Tech I Secretary I Sewer Maint Worker I	Accounting Clerk	\$41,200	\$50,500
5		City Manager					Contracted at up to 150,000	
4		Spec. Projects Coordinators					25 / hour	38 / hour
3	Cadet				Seasonal Temporary		15.00/ hour	25 / hour
2		Mayor					\$12,000	
1		Commissioners					\$10,000	



Positions by Department by Grade - FY26

Department	Grade	Position Title	Quantity	Department	Grade	Position Title	Quantity
GENERAL FUND							
Commissioners	1	Commissioner	5	CPD-Admin	14	Chief of Police	1
					13	Captain	2
Mayor	2	Mayor	1		12	Lieutenant	2
		ELECTED OFFICIALS TOTAL	6		11	First Sergeant	1
					11	Sergeant	1
City Manager	5	City Manager	1		9	Executive Assistant	1
	11	Grants Coordinator	1		6	Records Tech I	3
	9	Public Information Officer	1			Department Total	11
	9	Executive Assistant	1				
	4	Special Projects Coordinator	3	CPD-Patrol	11	Sergeant	4
		Department Total	7		10	Corporal	4
Finance	14	Finance Director	1		9	Patrol First Class	10
	11	Finance Manager	2		8	Patrol Officer	8
	10	Senior Accounting Specialist	1		3	Cadet	1
	9	Accountant-Payroll & Generalist	1			Department Total	27
	8	Senior Finance Clerk	1	CPD-Special Operations	11	Sergeant	2
	6	Accounting Clerk	1		10	Corporal	2
		Department Total	7		9	Patrol First Class	2
Human Resources	14	Human Resources Director	1		6	Investigative Tech I	1
	10	HR Generalist	1			Department Total	7
		Department Total	2	CPD-Community Policing	10	Corporal	1
Information Technology	11	IT Manager	1		6	Community Liaison	1
	10	Systems Administrator	1			Department Total	2
		Department Total	2			CPD TOTAL	47
		CITY HALL TOTAL	18				

Positions by Department by Grade - FY26

Department	Grade	Position Title	Quantity	Department	Grade	Position Title	Quantity
Engineering	14	City Engineer	1	Public Works Admin	14	Public Works Director	1
	11	Assistant City Engineer	1		10	Heavy Equipment Mechanic	1
	11	Environmental Program Mgr	1		6	Secretary I	1
	9	GIS Specialist	2			Department Total	3
	7	Engineering Technician II	1				
		Department Total	6	Building & Grounds	10	Public Works Superintendent	1
Economic Development	14	Assistant City Manager	1	8	Public Works Foreman	1	
	6	Secretary I	1	7	Maintenance Worker II	1	
		Department Total	2	6	Maintenance Worker I	7	
Building Safety Services	10	Building Safety Specialist	1	3	Seasonal Maintenance Worker	2	
	7	Permit Technician	1		Department Total	12	
	7	Code Enforcement Officer II	1	Highways & Streets	10	Public Works Superintendent	1
	6	Code Enforcement Officer I	3		8	Public Works Foreman	1
		Department Total	6		7	Maintenance Worker II	4
Planning	13	Planning Director	1	6	Maintenance Worker I	2	
	11	Planner II	1		Department Total	8	
	7	Planning Administrator	1		PW Dept Total (General Fund)	23	
		Department Total	3				
Housing Development	13	Housing Programs Manager	1		TOTAL GENERAL FUND	116	
	11	Healthy Homes Program Manger	1				
	10	Program Specialist	1				
	7	Housing Advisor	1				
	7	Healthy Homes Outreach Technici	1				
		Department Total	5				
		Development Dept Total	16				

Positions by Department by Grade - FY26

Department	Grade	Position Title	Quantity
SEWER FUND¹	8	Public Works Foreman	1
	7	Maintenance Worker II	1
	6	Sewer Maintenance Worker I	2
	Sewer Fund Total		4

MARINA FUND	11	Harbor Manager	1
	7	Harbor Assistant II	1
	3	Habor Assistant	2
	Marina Fund Total		4

TOTAL HEADCOUNT ALL FUNDS* **139**

*Headcount includes full-time, part-time, seasonal, and grant funded positions. It excludes summer interns.

¹ Sewer Fund staff report to the Public Works Department

² Water Administration staff report to the Finance Director

³ Water Fund Operations staff report to the Public Works Director

Department	Grade	Position Title	Quantity
WATER FUND			
Water Administration²	10	Supervisor -Billing & Pymts	1
	6	Accounting Clerk	3
Department Total		4	
Water Fund Operations³			
	11	Utilities Manager	1
	10	Utilities Superintendent	1
	8	Public Services Foreman	1
	7	Utility Tech II	3
6	Utility Tech I	5	
Department Total		11	
Water Fund Total		15	

Table 7: Capital Improvement Program by Year, FY 2026 to FY 2031

Project	Dept	FY26	FY27	FY28	FY29	FY30	FY31	Unfunded
GENERAL FUND								
Funded through operations:								
Card Access System Upgrade PSB	Police / RFC	10,000	25,000	25,000				
Vehicle (Leased)	Police	12,000	12,000	12,000	12,000	12,000		
Eight (8) LED Light Heads for Downtown (Muir St)	Hwy & Streets	12,000						
1 Ford Mavericks Buildings and Grounds	Bldg & Grds	9,800	9,800	9,800	9,800	9,800		
New HVAC at Public Works Office	Bldg & Grds	30,000						
Upgrade bathroom at City Council Chambers	Bldg & Grds	12,000						
Restore Windows at City Council Chambers	Bldg & Grds	75,000						
Solar Install (this will leverage \$125,000 from MEA)	Bldg & Grds	28,000						
New Christmas Lights 20ea @ \$600ea	Bldg & Grds	12,000	12,400	13,000	14,500	15,000	15,500	
Subtotal		200,800	59,200	59,800	36,300	36,800	15,500	
Funded through external financing :								
Dump Truck	Public Works	150,000	150,000	150,000	150,000			
Tractor with side and rear grass cutter (replace Kubota)	Public Works	129,000						
Subtotal		279,000	150,000	150,000	150,000	-	-	
TOTAL FUNDED GENERAL FUND CAPITAL PROJECTS:		479,800	209,200	209,800	186,300	36,800	15,500	
Unfunded future projects								
Camera Subscription Replacement	IT		50,000	50,000	50,000			
PSB Fiber & Cameras Ext. & Parking	IT		40,000					
Replace Flooring Downstairs at CPD	Police		90,000					
Community Policing Van	Police		80,000					
Vehicle Replacements/add to fleet	Police		293,000	293,000	293,000	293,000	293,000	
Special Tactical Response Team Equipment	Police					30,000		
Scanner/Plotter Replacement	Engineering		17,000					
HVAC Improvements at Public Safety Bldg.	Public Works		750,000	750,000				
New Roof & siding of Empowerment Center	Public Works		45,000					
Fence - Public Safety Building (PSB)	Public Works			47,000				
Fence -Cosby Ave Park	Public Works			52,000				
Fence -Meadow Ave Park	Public Works			50,000				
Traffic Electric Sign-Message Board (2 ea)	Public Works		35,000					
Gym Equipment - Great Marsh	Public Works			14,500				
Lights - Maces Lane	Public Works							830,000
F-250 with Water Tank and snow plow B&G	Public Works		66,000					
Bulk Storage Building (storage of sand, gravel, coldpatch)	Public Works		260,000					
New Truck/Equipment Storage Building	Public Works		420,000					
New Ceiling Tiles City Hall	Public Works	-						52,000
Upgrade aging electrical service at DPW shop	Public Works			50,000				

Table 7: Capital Improvement Program by Year, FY 2026 to FY 2031

Project	Dept	FY26	FY27	FY28	FY29	FY30	FY31	Unfunded
Replace overhead doors at DPW shop	Public Works		45,000					
Replace Playground Equipment at Great Marsh Park	Public Works							300,000
Replace Benches Downtown	Public Works							40,000
Track Skidsteer with attachments	Public Works			85,000				
Front End Loader	Public Works	-		350,000				
Asphalt Truck for Hot Patch Repairs	Public Works		265,000					
Salt Dogg Salt Spreader for Dump Trucks	Public Works		28,000	29,000	30,000			
Sweeper with attachments	Public Works		250,000					
Trash Truck to replace truck 49	Public Works					325,000		
Replacement of Overhead Doors-PSB (Public Works)	RFC/Public Wks				1,500,000			
Replacement of Engine Company	RFC			1,250,000				1,500,000
Station Alerting	RFC			100,000				
Fire Rescue Boat	RFC			600,000				
SCBA Replacement (NFPA Requirement/End of Life)	RFC		500,000					
Shoreline Resiliency/ Sea Level Rise Mitigation	Engineering							16,335,000
Cedar Street Projects	Engineering		200,000	2,000,000	2,000,000			
Old City Hall	Engineering			8,000,000	2,000,000			
Road Resurfacing	Engineering		350,000	350,000	350,000	350,000	350,000	
TOTAL UNFUNDED GENERAL FUND CAPITAL PROJECTS:		-	3,784,000	14,070,500	6,223,000	998,000	643,000	19,057,000
GENERAL FUND TOTAL CAPITAL PROJECTS		479,800	3,993,200	14,280,300	6,409,300	1,034,800	658,500	19,057,000

Table 7: Capital Improvement Program by Year, FY 2026 to FY 2031

Project	Dept	FY26	FY27	FY28	FY29	FY30	FY31	Unfunded
Sewer Fund								
Trenton St. Pump Station Rehab-\$7.2 M	Engineering		3,500,000	3,500,000				
Cambridge Creek Interceptor Sewer Rehab	Engineering	1,000,000	2,250,000					
Sewer Enhancement Project	Engineering		3,000,000					
Bay Street Area Sewer Upgrade	Engineering			22,333				
Sewer Vac Truck	Engineering		200,000					
Vac-Con Purchase & Refurbishment	Sewer		100,000					
Sewer Camera & Trailer	Sewer		130,000					
F-250 for use with the Sewer Camera Trailer	Sewer	60,000						
Sewer Fund Total		1,060,000	9,180,000	3,522,333	-	-	-	-

Table 7: Capital Improvement Program by Year, FY 2026 to FY 2031

Project	Dept	FY26	FY27	FY28	FY29	FY30	FY31	Unfunded
Marina Fund								
Lighting on Breakwater and Service Drive	Marina		300,000					
Sidewalk Repairs & Bio-Retention Area Modifications	Marina							70,000
Split HVAC System for bath house at Marina	Marina	15,000						
Replacement of Piers E, F & H	Marina		3,000,000					
P"C" Dock Conversion (floating)	Marina	250,000						
Marina Dredging	Marina		200,000	200,000	200,000			
Long Wharf Sidewalk & Erosion Repair	Marina		65,000	70,000	32,000			
Security gates on all existing piers	Marina		100,000					
Bathroom Renovation	Marina							250,000
Replace timber decking with composite on A,B,C,D	Marina		750,000					
Marina Fund Total		265,000	4,415,000	270,000	232,000	-	-	320,000

Table 7: Capital Improvement Program by Year, FY 2026 to FY 2031

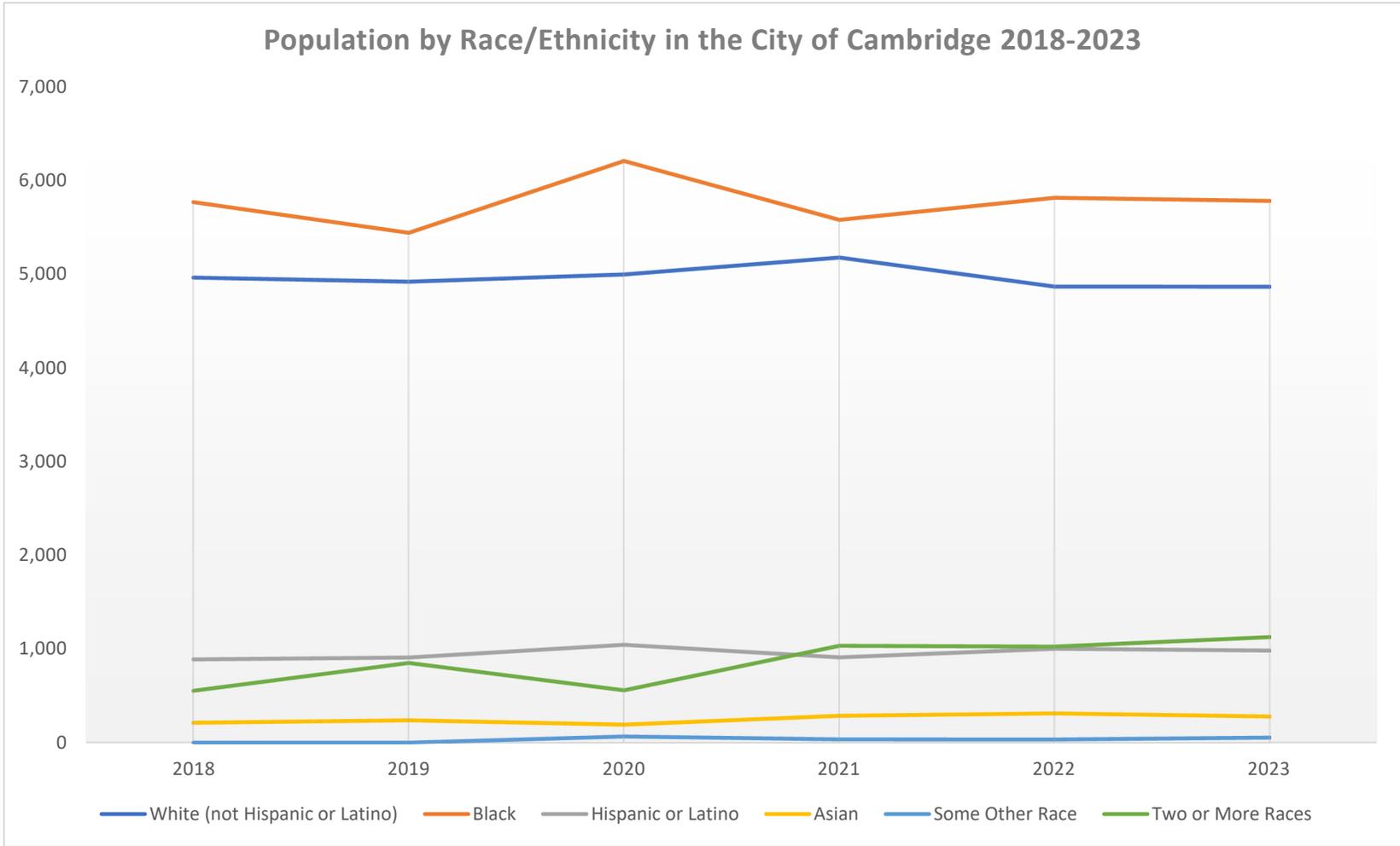
Project	Dept	FY26	FY27	FY28	FY29	FY30	FY31	Unfunded
Water Fund								
Skid-Steer Loader w/ Attachments	Water	150,000						
Dump Truck	Water	90,000						
Upgrade Electric, Lighting, VFD at Water Division	Water	100,000						
Booster Station	Water		5,500,000					
Well Redevelopment	Water		70,000	75,000	75,000			75,000
Meter Reading Equipment	Water		25,000					
Maintenance Building-Broahwn Ave.	Water			400,000				
Lawn Mower	Water			15,000				
Service Truck	Water		35,000	65,000				
Plate Tamp	Water		5,000					
Jumping Jack Tamp	Water		4,000					
Excavator Replacement	Water			125,000				
Magnetic Labor	Water			8,000				
Grant Level Tank-Glasgow St. Station	Water			750,000				
Water Fund Total		340,000	5,639,000	1,438,000	75,000	-	-	75,000
Total (All Funds)		2,144,800	23,227,200	19,510,633	6,716,300	1,034,800	658,500	19,452,000

Table 8 ARPA - Committed versus Expenditures

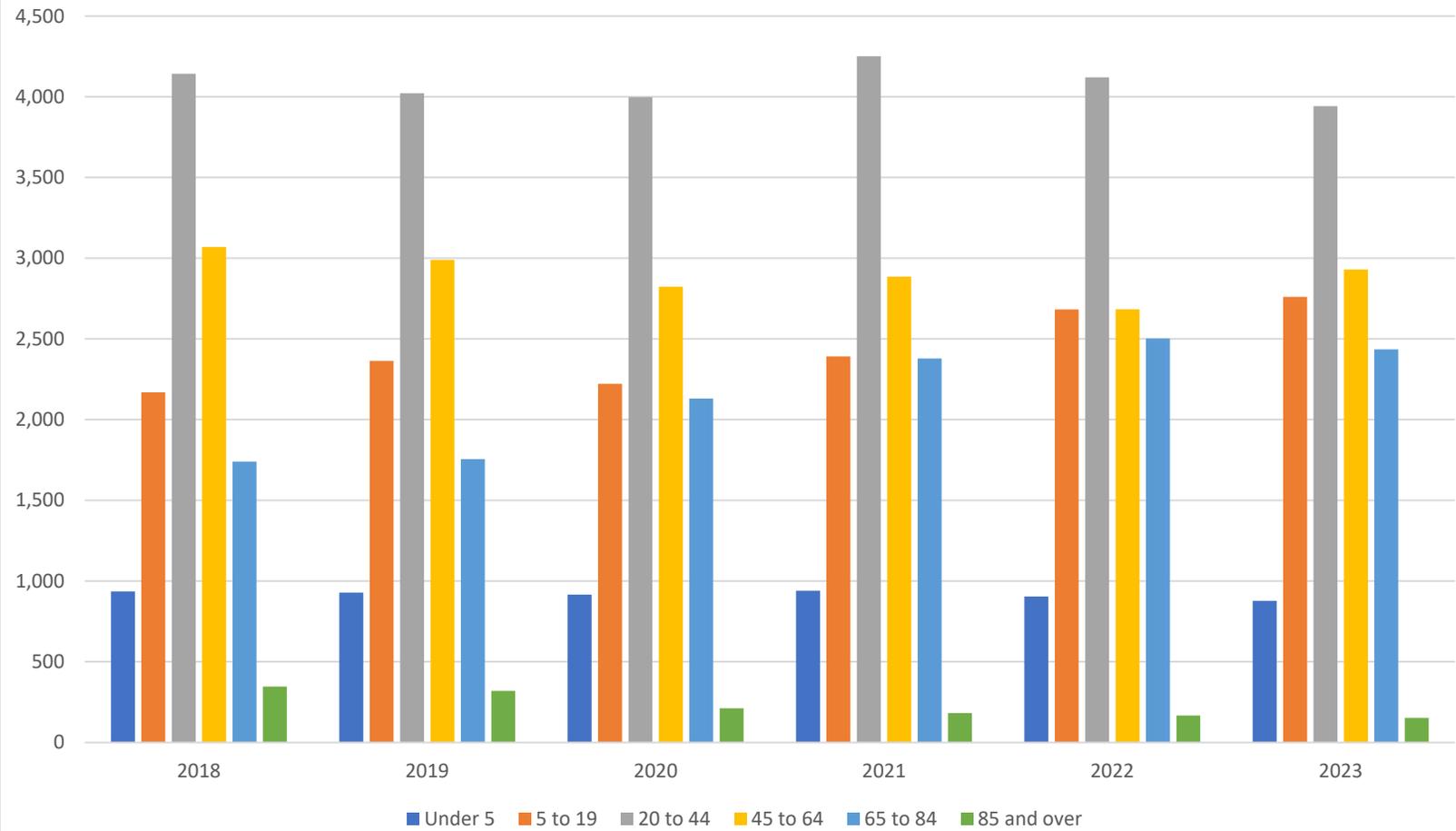
Description	Funding	Committed	Expenditures	Planned FY2026	Remaining
Release #1	6,039,641				
Release #2	6,044,161				
Tower Fire Truck		1,563,701	1,563,701		-
Harriet Tubman Base		50,000	50,000		-
Police Retention		344,769	344,769		-
Non-Profits		1,153,356	1,153,356		-
Fire Truck Repair		98,849	98,849		-
Community Policing		173,961	173,961		-
Public Works Equipment		788,308	755,078	33,230	-
Health and Wellness Incentives		84,863	84,863		-
Cambridge Harbor		500,000	500,000		-
Cannery Way Project		147,743	147,743		-
Pandemic Pay		157,571	157,571		-
Road Resurfacing		1,100,000	1,100,000		-
Technology		70,269	70,269		-
Public Facilities		50,184	50,184		-
Housing Demolition		46,962	46,962		-
Cannery Park		121,952	121,952		-
Public Safety Video Monitoring		82,244	82,244		-
Traffic Calming		65,994	65,994		-
Shot Spotter		24,750	24,750		-
Homeowner Housing Preservation		705,000	705,000		-
Economic Development		566,504	566,504		-
Sustainability		396,663	396,663		-
Community Youth		21,554	21,554		-
Ennels Youth Program		145,524	145,524		-
Land Bank Authority of Cambridge		1,000,000	53,543	946,457	-
Equipment and Technology		386,929	386,929		-
Downtown Streetscape and Gateways		142,500	142,500		-
Comp time and Vacation Buy Back		295,809	295,809		-
Revenue Replacement, 2022-2024		1,200,000	1,200,000		-
Fire Apparatus - Rescue Truck		597,842	597,842		-
ARPA Balance	12,083,802	12,083,802	11,104,115	979,687	-

About the City of Cambridge in Charts & Graphs

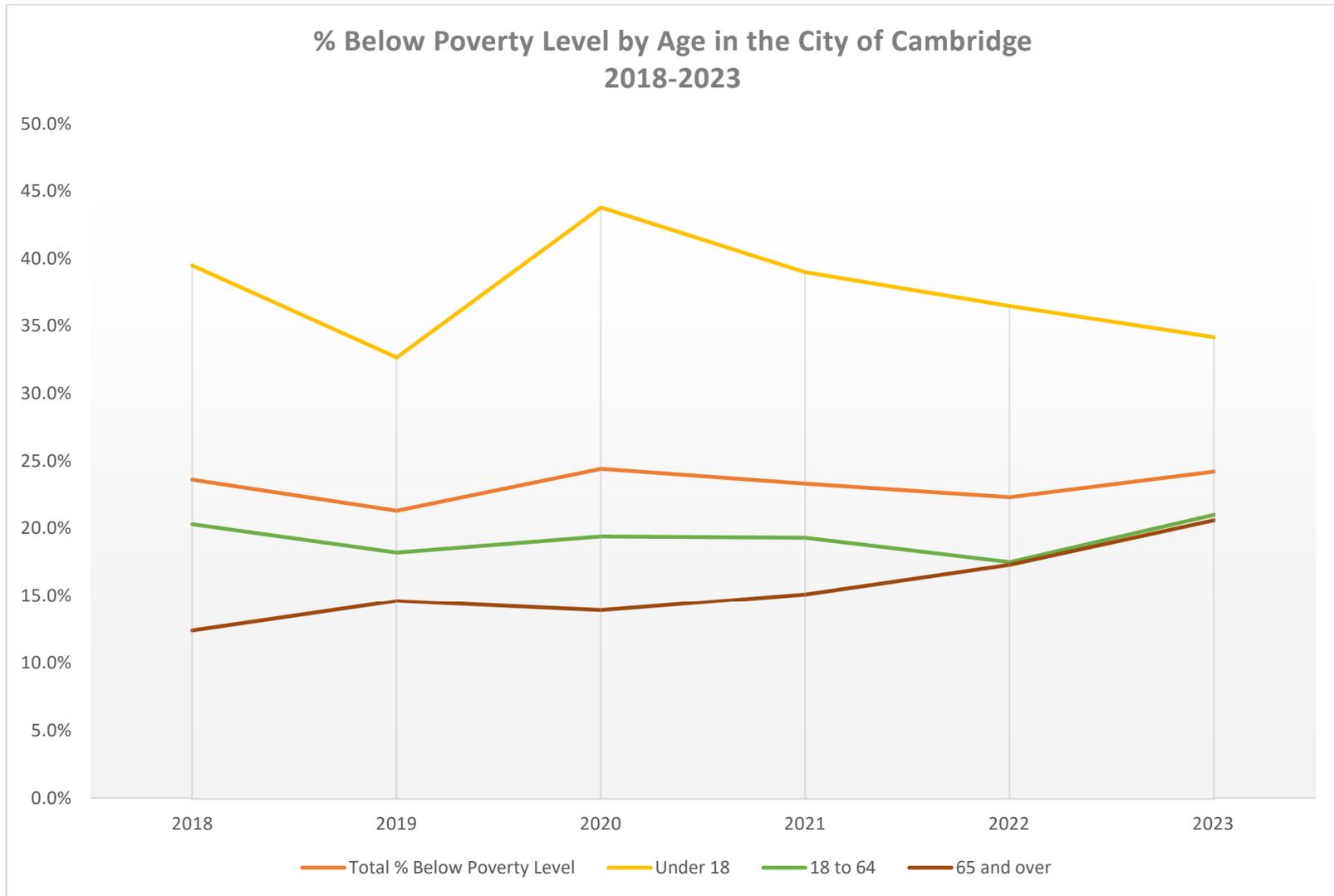
All data sources: 2022 & 2023 American Community Survey 5-Year Estimates & 2020 Decennial Census, unless otherwise noted.



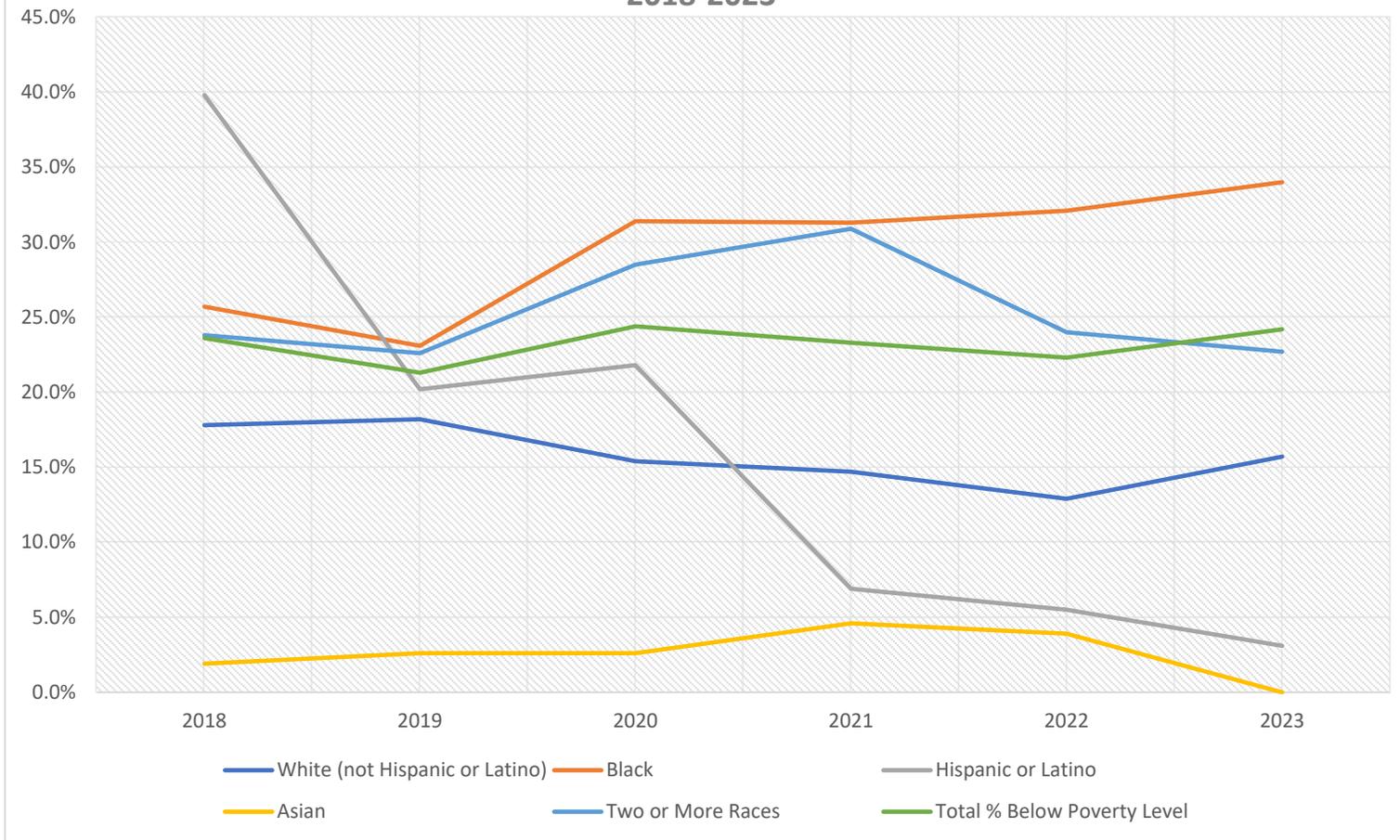
Age Distribution in the City of Cambridge 2018-2023



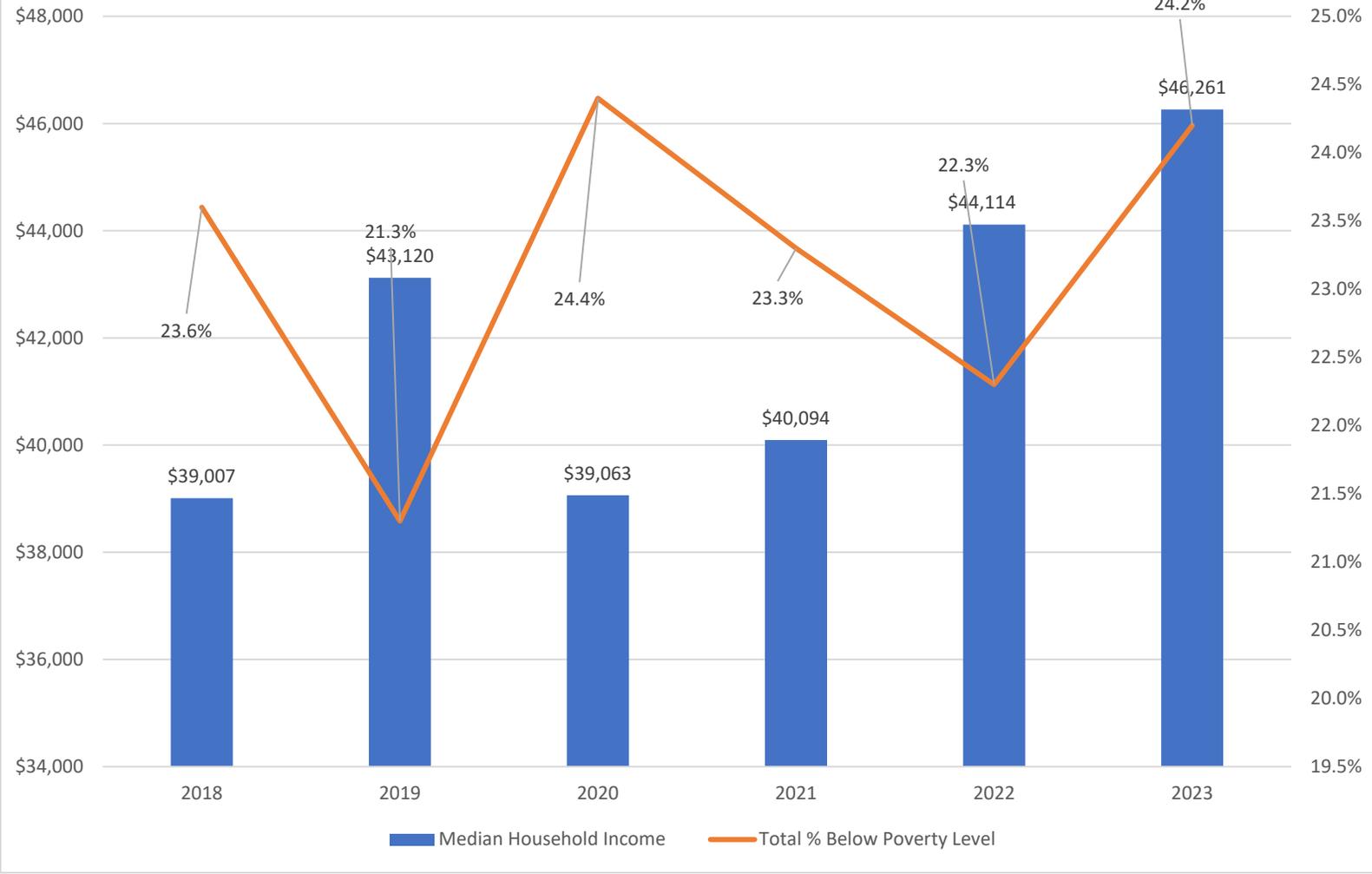
**% Below Poverty Level by Age in the City of Cambridge
2018-2023**



% Below Poverty Level by Race/Ethnicity in the City of Cambridge 2018-2023

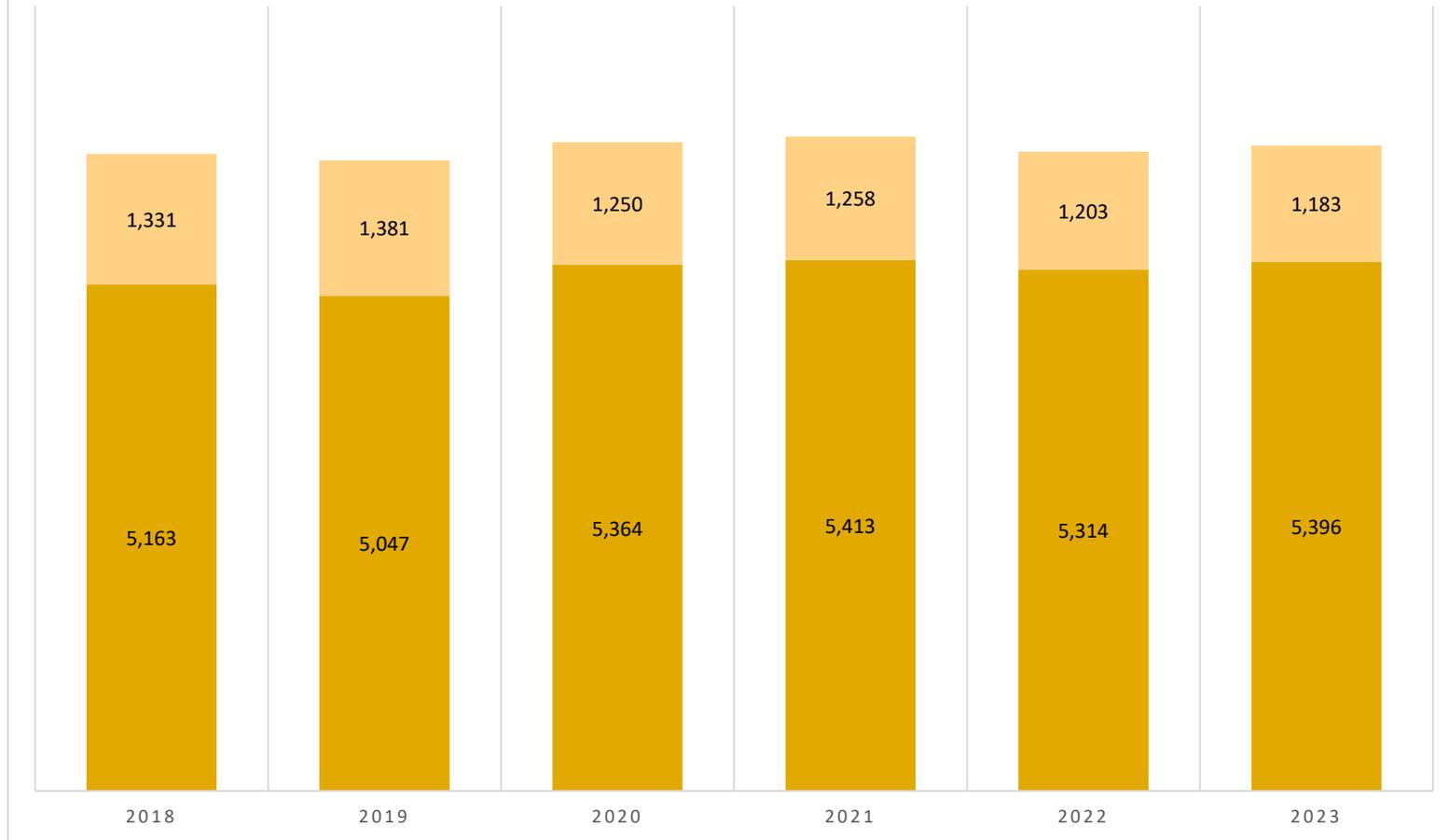


Relationship of Median Household Income to % Below Poverty Level 2018-2023

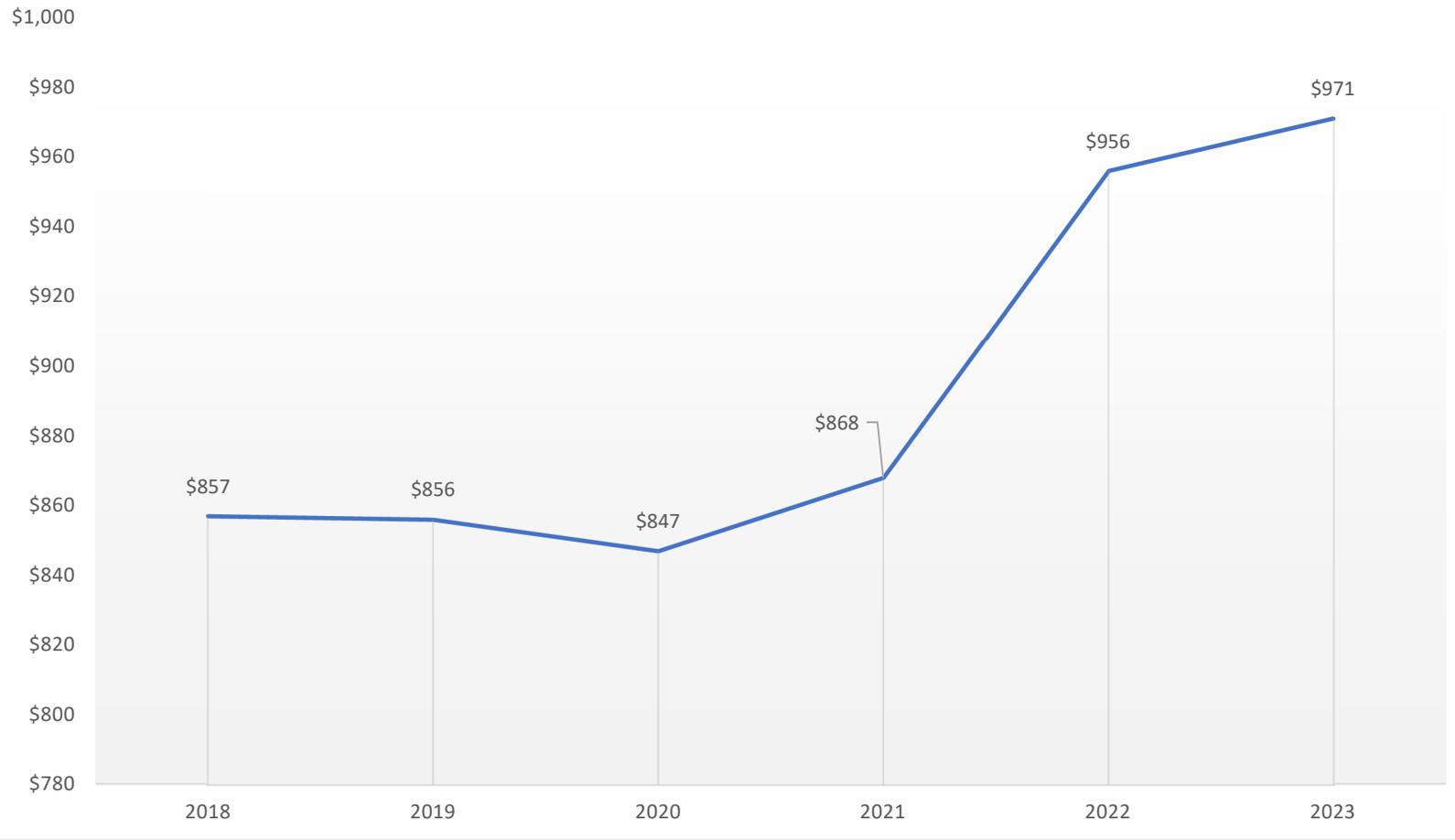


TOTAL OCCUPIED AND VACANT HOUSING UNITS IN THE CITY OF CAMBRIDGE 2018-2023

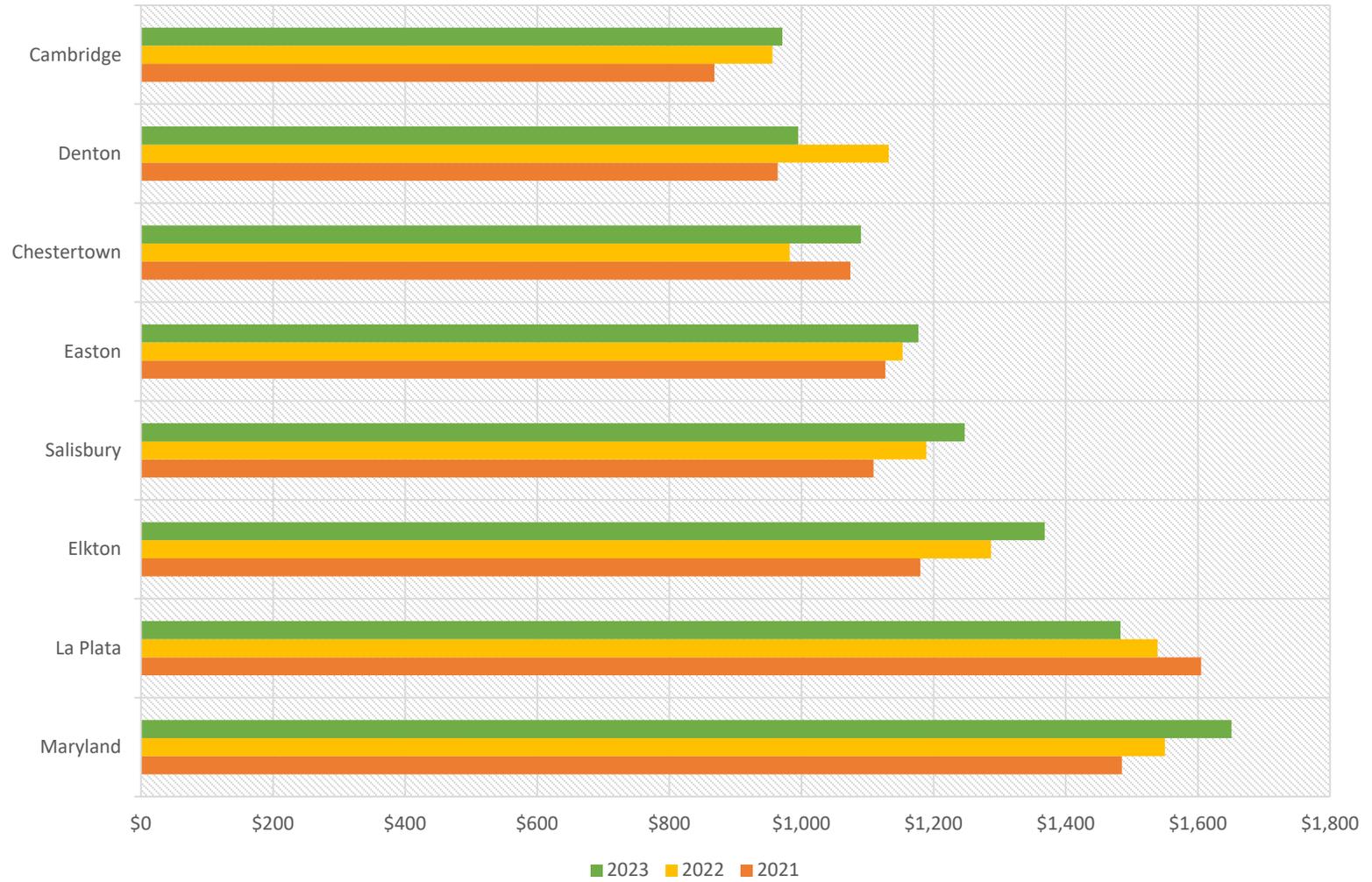
■ occupied housing units ■ vacant housing units



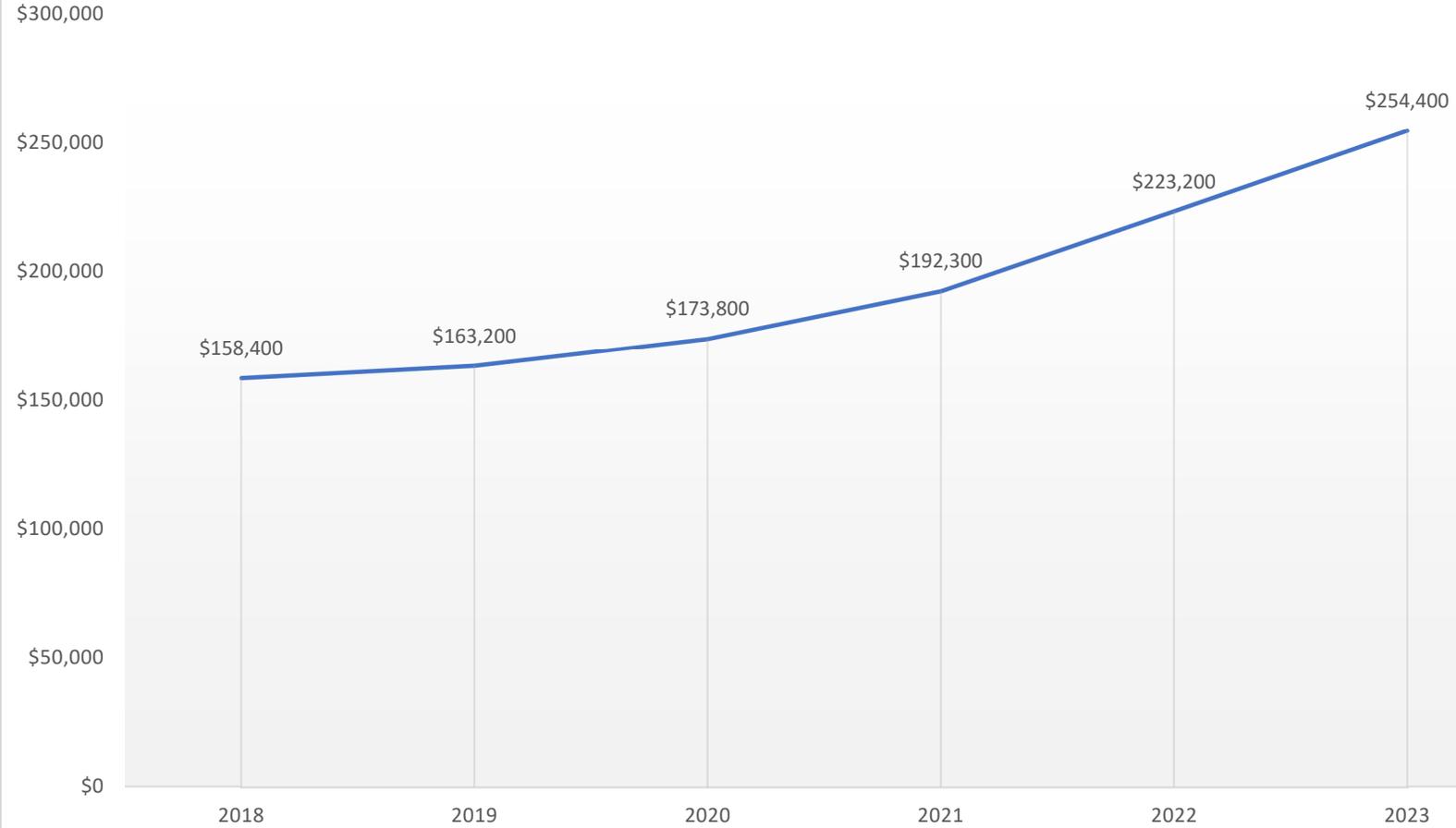
Median Rent in the City of Cambridge 2018-2023



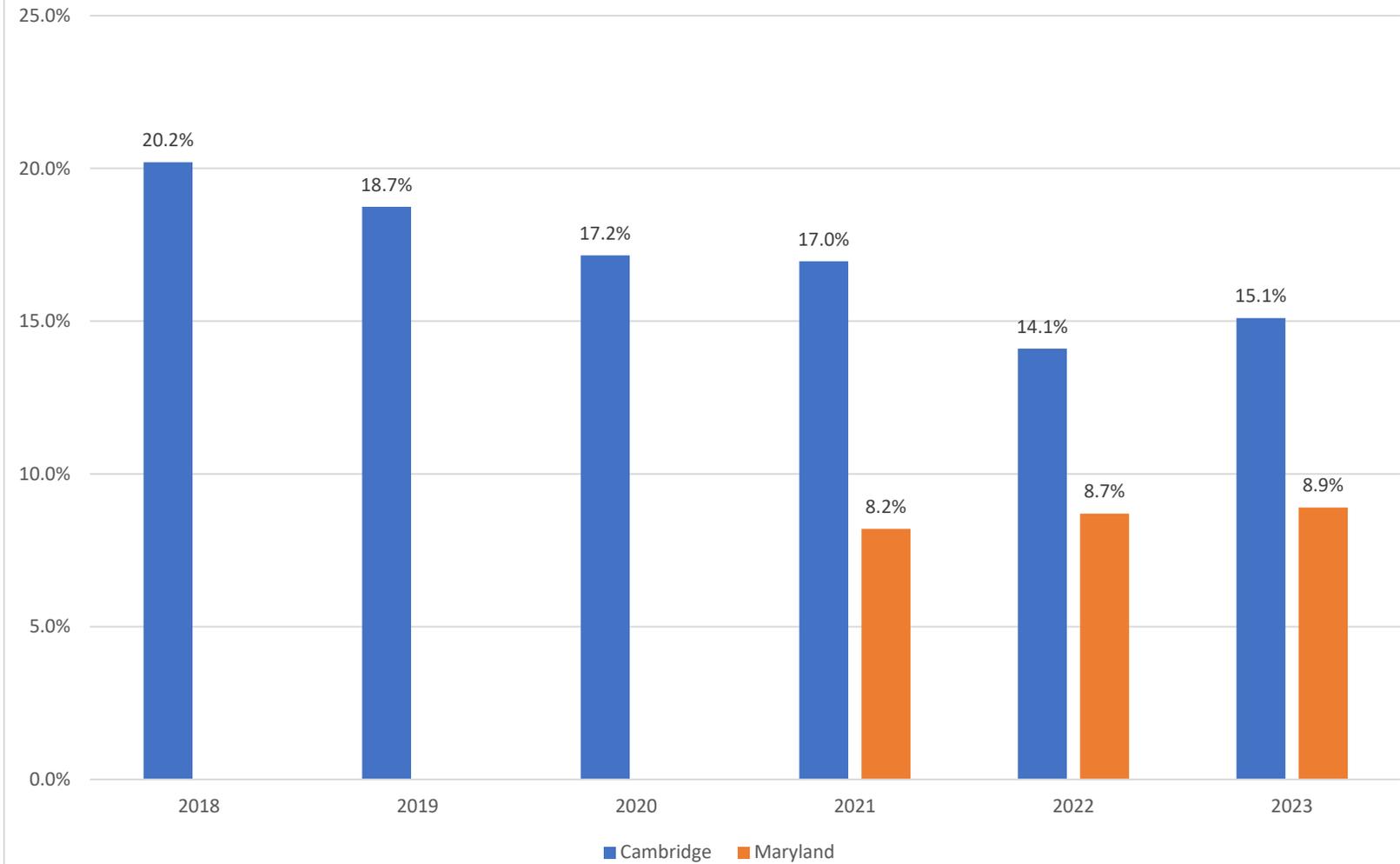
Median Rent in the City of Cambridge Compared to the State of Maryland and Selected Cities 2021-2023



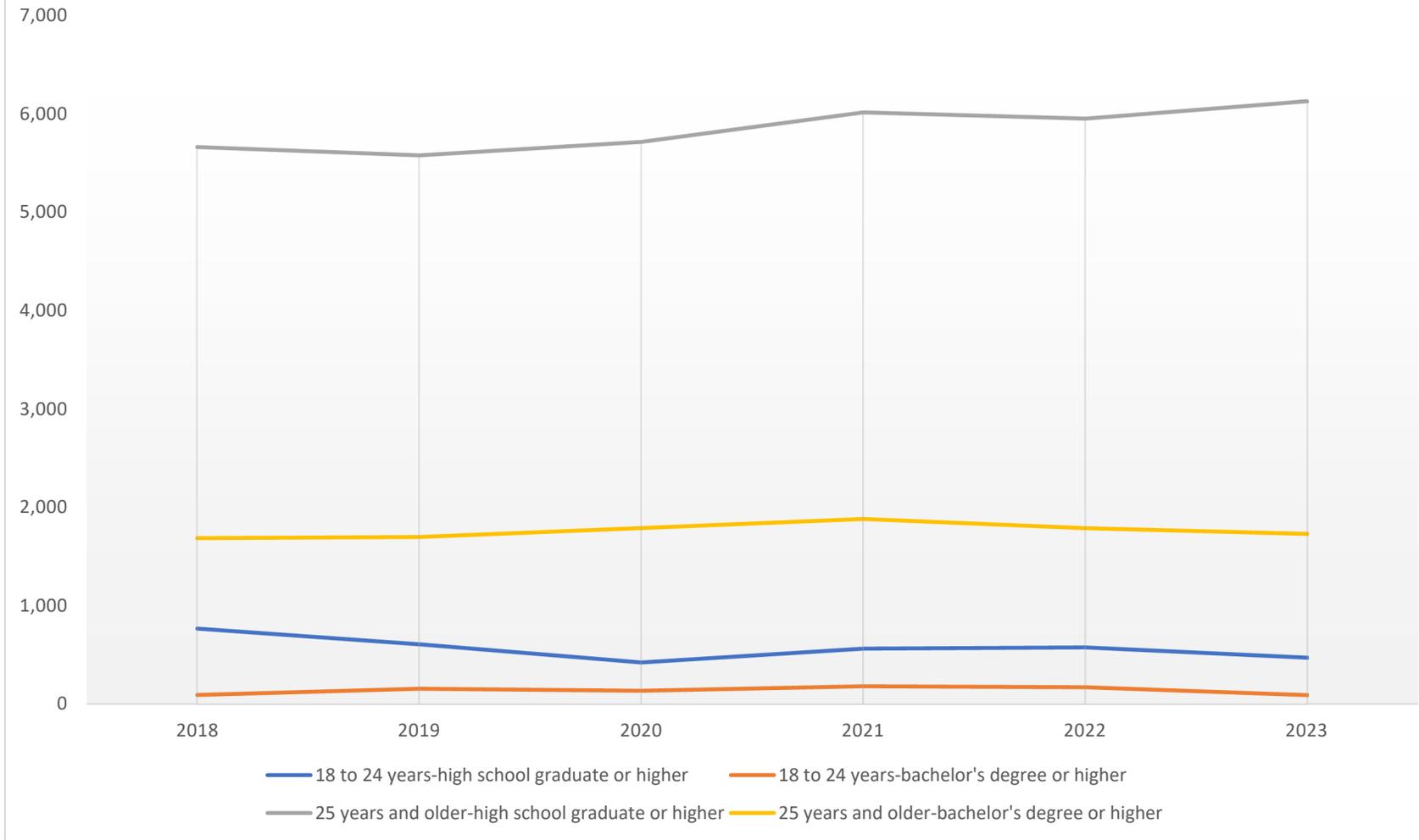
**Median Value Owner-Occupied Units in the
City of Cambridge
2018-2023**



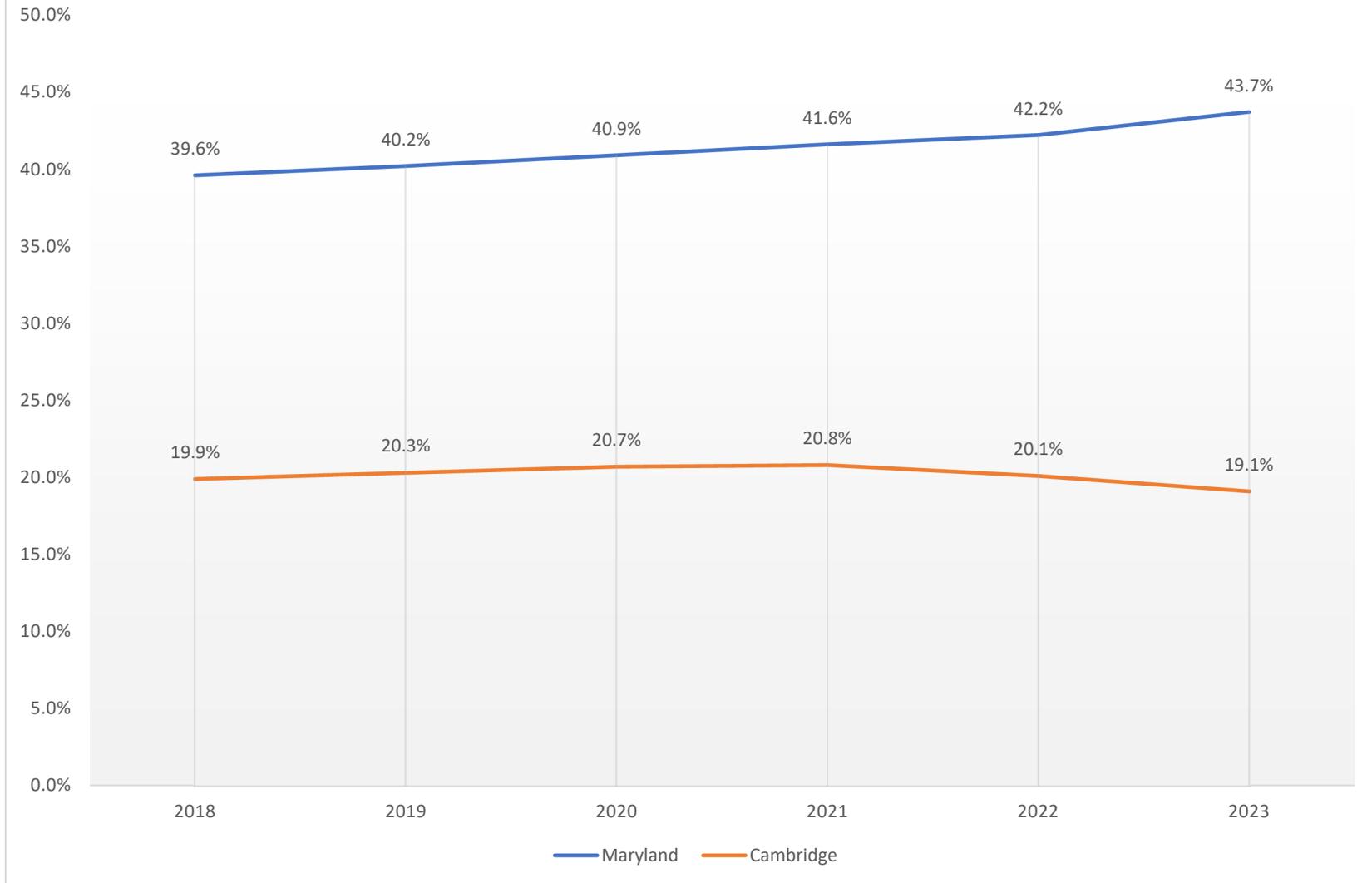
% Occupied Housing Units with No Vehicle in the City of Cambridge 2018-2023



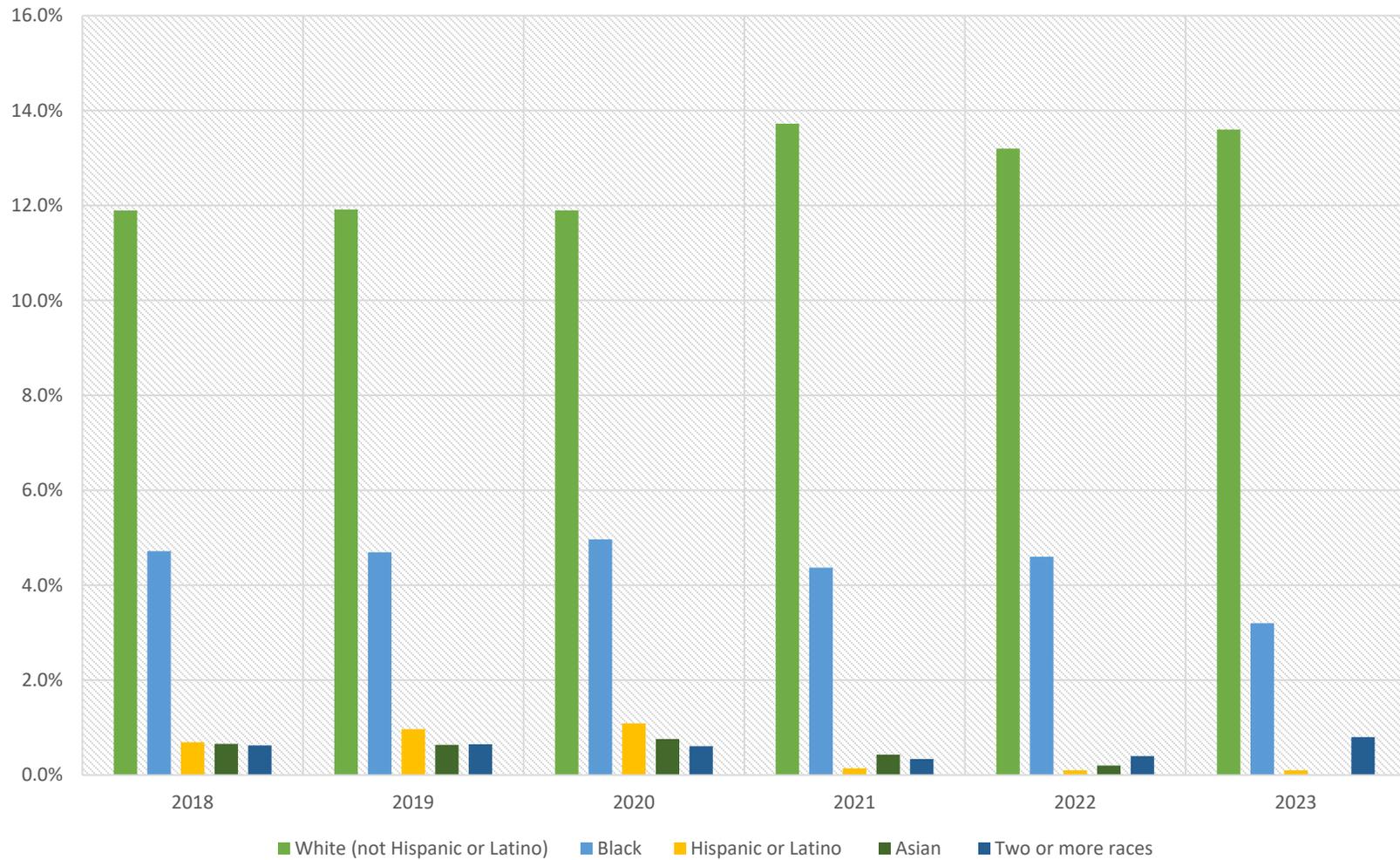
Educational Attainment by Age in the City of Cambridge 2018-2023



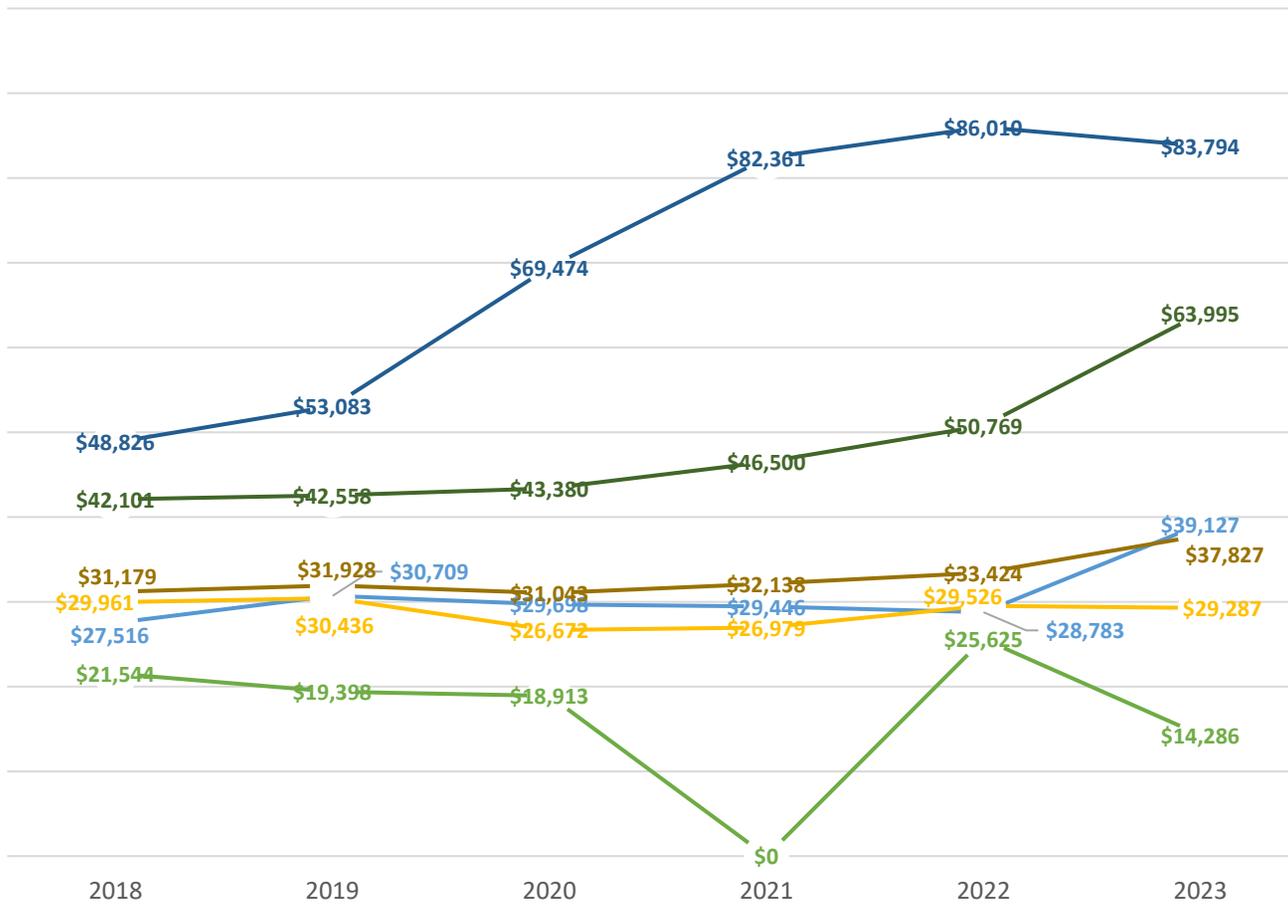
% Persons 25 years or older with Bachelor's Degrees or Higher in the City of Cambridge Compared to the State of Maryland 2018-2023



% by Race/Ethnicity with Bachelor's Degree or Higher in the City of Cambridge 2018-2023

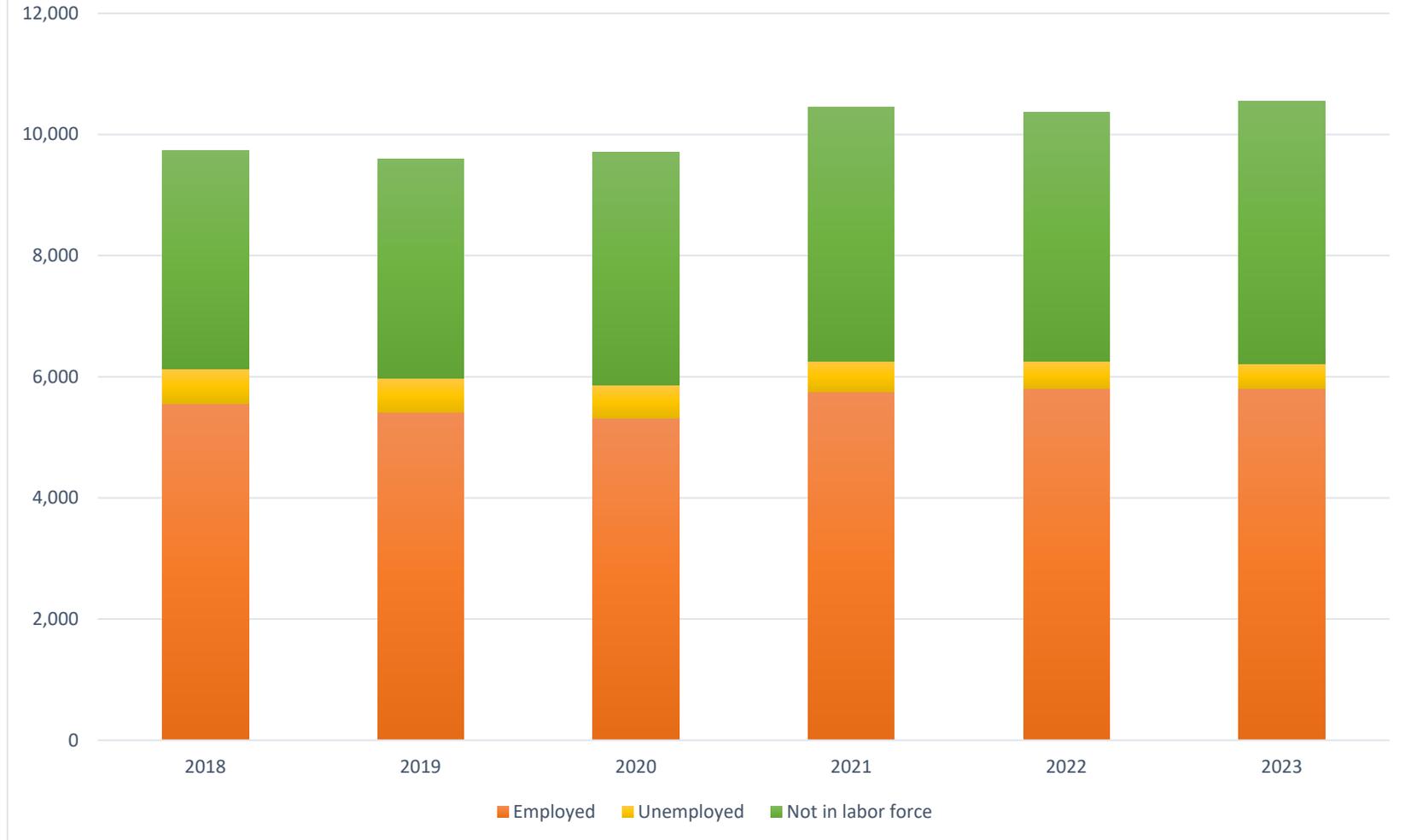


MEDIAN EARNINGS BY EDUCATIONAL ATTAINMENT IN THE CITY OF CAMBRIDGE 2018-2023



- less than hs graduate
- hs graduate (includes equivalency)
- some college or associate's degree
- bachelor's degree
- graduate or professional degree
- Median earnings in past 12 months, age 25 and over w/ earnings

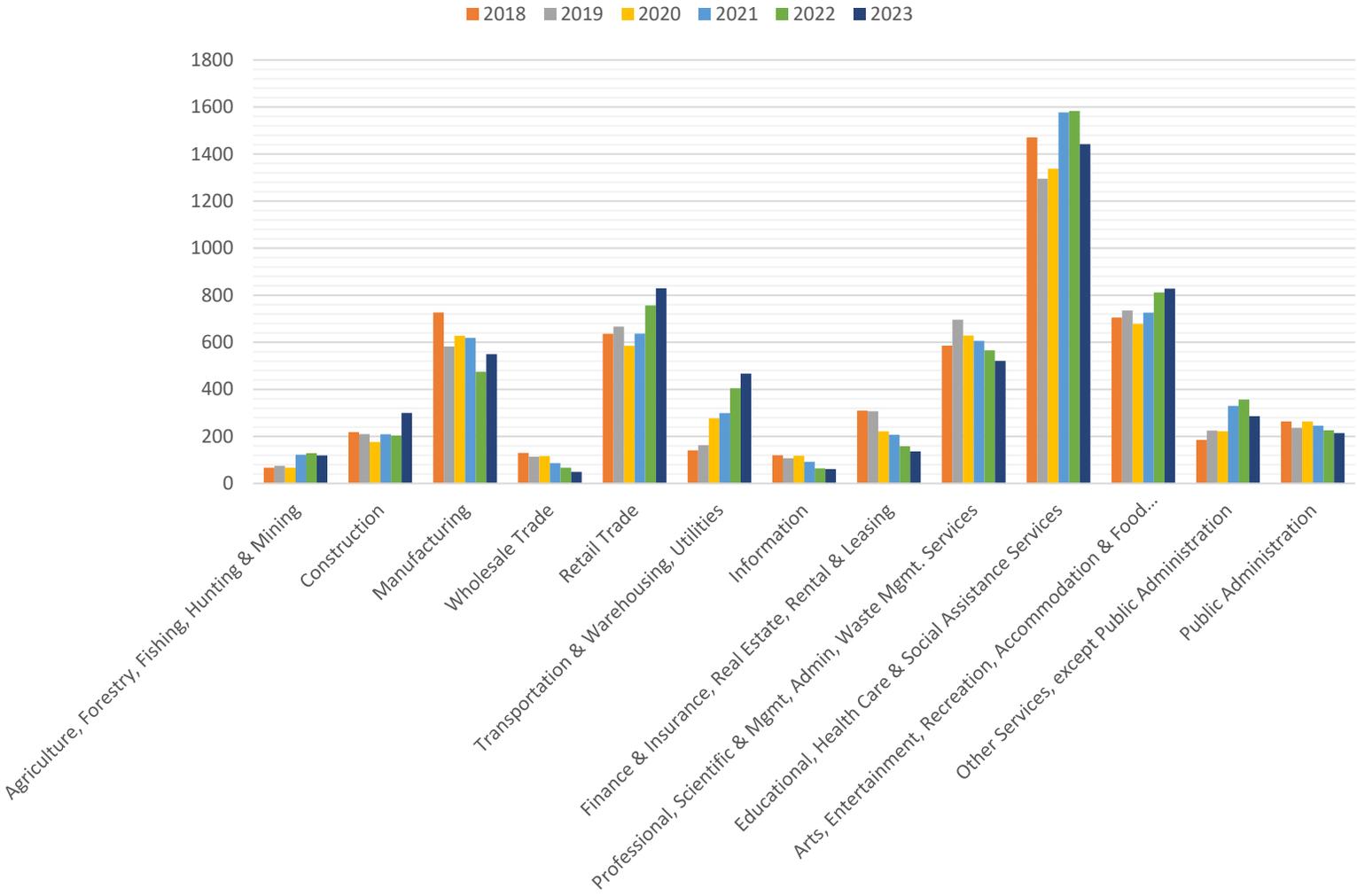
Employment by Type in the City of Cambridge, Population 16 Years and older 2018-2023



Top Employers - City of Cambridge 2023

Employer	Type
Hyatt Regency-Chesapeake Bay	Accommodation & Food Services
Cambridge Mack Senior Center	Health Care & Social Assistance
Autumn Lake Healthcare at Chesapeake Woods Center	Health Care & Social Assistance
Auxiliary The Eastern Shore Hospital Center	Health Care & Social Assistance
Mallard Bay Nurse Rehab Center	Health Care & Social Assistance
Maryland Wire Belts	Manufacturing
Cambridge Engineered Solutions	Manufacturing
EGIDE USA	Manufacturing
Interstate Corrpac, Inc.	Manufacturing
Horn Point Laboratory	Professional, Scientific, Technical Services
Walmart Supercenter	Retail Trade
Source: Maryland Dept. of Labor, last updated 10/2023	

Employment by Industry in the City of Cambridge 2018-2023



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.

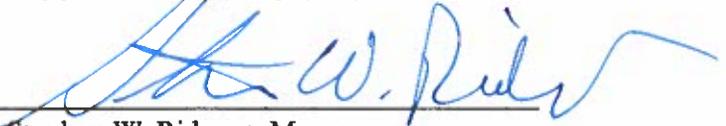
AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE



Thomas M. Carroll, City Manager

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.

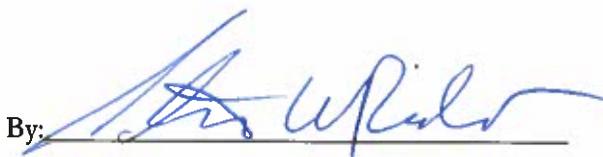
AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

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

2025 Constant Yield Tax Rate Certification

Taxing authority: **Cambridge
in Dorchester County**

1	1-Jul-2024	Gross assessable real property base	\$	1,086,870,552
2	1-Jul-2024	Homestead Tax Credit	-	21,848,508
3	1-Jul-2024	Net assessable real property base		1,065,022,044
4	1-Jul-2024	Actual local tax rate (per \$100)	x	0.8096
5	1-Jul-2024	Potential revenue	\$	8,622,418
6	1-Jul-2025	Estimated assessable base	\$	1,176,351,917
7	1-Jan-2025	Half year new construction	-	14,100,993
8	1-Jul-2025	Estimated full year new construction*	-	5,000,000
9	1-Jul-2025	Estimated abatements and deletions**	-	30,736,749
10	1-Jul-2025	Net assessable real property base	\$	1,126,514,175

11	1-Jul-2024	Potential revenue	\$	8,622,418
12	1-Jul-2025	Net assessable real property base	+	1,126,514,175
13	1-Jul-2025	Constant yield tax rate	\$	0.7654

Certified by



Director

* Includes one-quarter year new construction where applicable.
 **Actual + estimated as of July 1, 2025, including Homestead Tax Credit.
 Form CYTR #1

2024 Constant Yield Tax Rate Certification

Taxing authority: **Cambridge
 in Dorchester County**

1	1-Jul-2023	Gross assessable real property base	\$	975,855,577
2	1-Jul-2023	Homestead Tax Credit	-	12,314,726
3	1-Jul-2023	Net assessable real property base		963,540,851
4	1-Jul-2023	Actual local tax rate (per \$100)	x	0.8096
5	1-Jul-2023	Potential revenue	\$	7,800,827
6	1-Jul-2024	Estimated assessable base	\$	1,069,524,490
7	1-Jan-2024	Half year new construction	-	20,597,120
8	1-Jul-2024	Estimated full year new construction*	-	7,500,000
9	1-Jul-2024	Estimated abatements and deletions**	-	27,721,025
10	1-Jul-2024	Net assessable real property base	\$	1,013,706,345

11	1-Jul-2023	Potential revenue	\$	7,800,827
12	1-Jul-2024	Net assessable real property base	÷	1,013,706,345
13	1-Jul-2024	Constant yield tax rate	\$	0.7695

Certified by

Director

* Includes one-quarter year new construction where applicable.
 **Actual + estimated as of July 1, 2024, including Homestead Tax Credit.
 Form CYTR #1