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FISCAL YEAR 2025-2026 BUDGET AND CAPITAL IMPROVEMENT PROGRAM

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FY2026 BUDGET

OVERVIEW - ALL FUNDS



City of Cambridge Organizational Chart FY2026

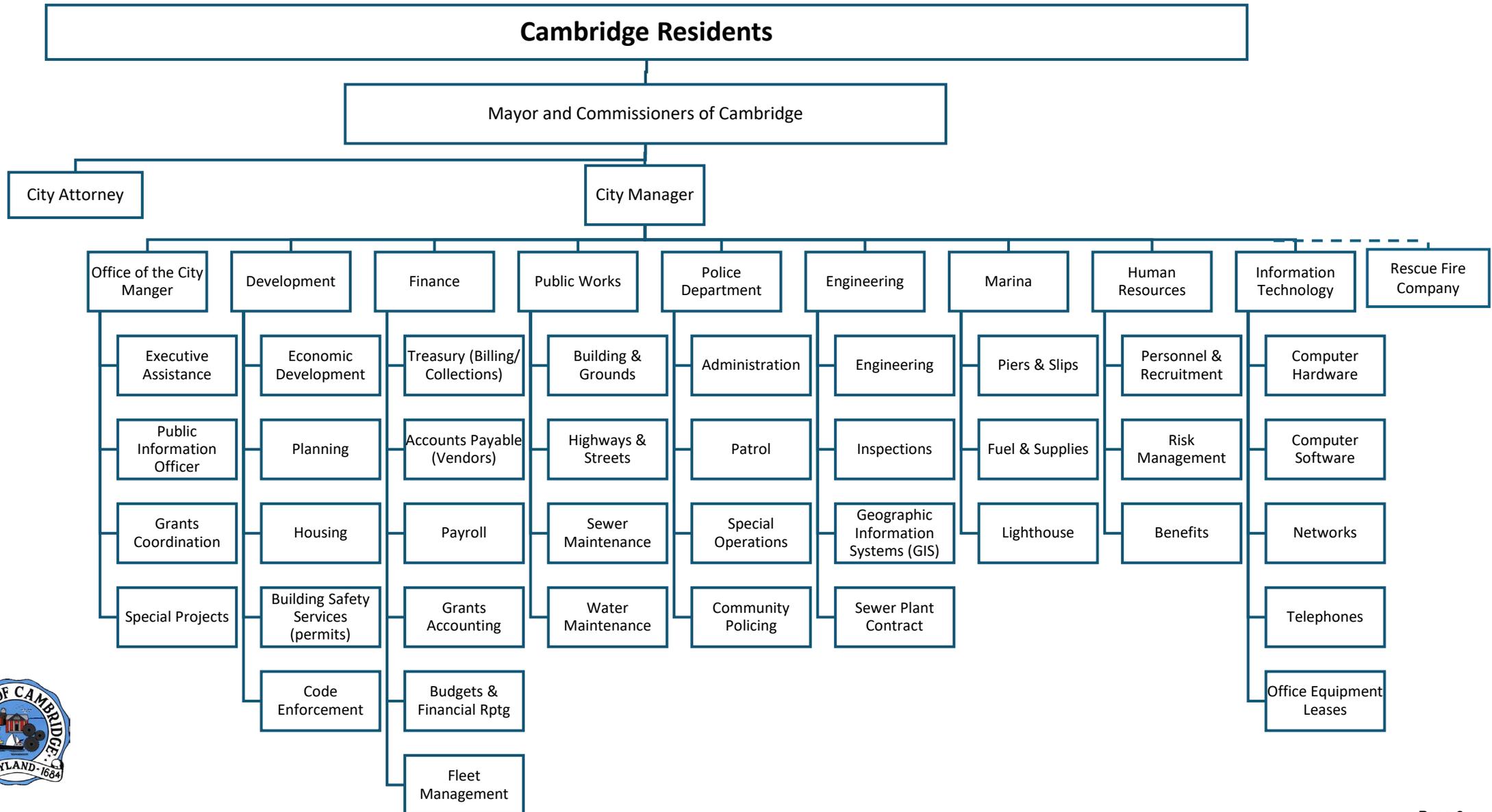


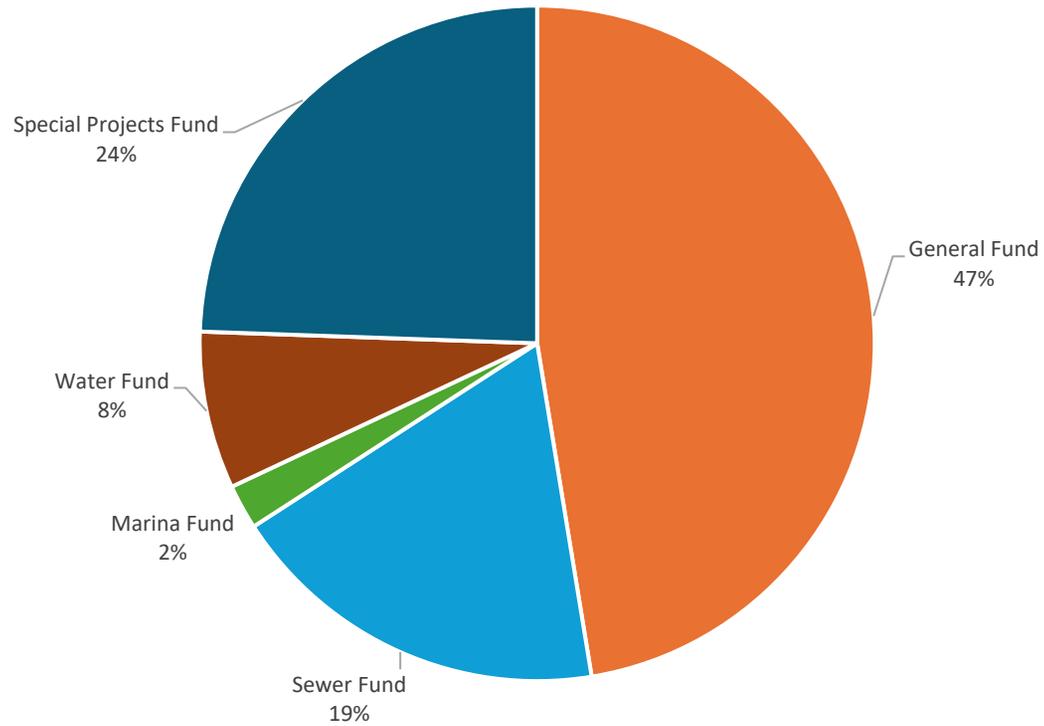
Table 1. Fund Summary Fiscal Year 2024-2025 Projection

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	16,965,585	767,436	8,551,397
	Unrestricted CashBalance	2024-2025 Revenues	2024-2025 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	1,189,285	5,740,522	6,234,214	(493,692)	695,593
Marina Fund	1,380,832	774,758	762,676	12,082	1,392,914
Water Fund	1,272,034	2,467,850	2,462,725	5,125	1,277,159
Ending Balance FY2025 Projection	11,626,112	26,716,151	26,425,200	290,951	11,917,063
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	46,256,927	(39,240)	19,510,194

Table 2. Fund Summary Fiscal Year 2025-2026 Budget

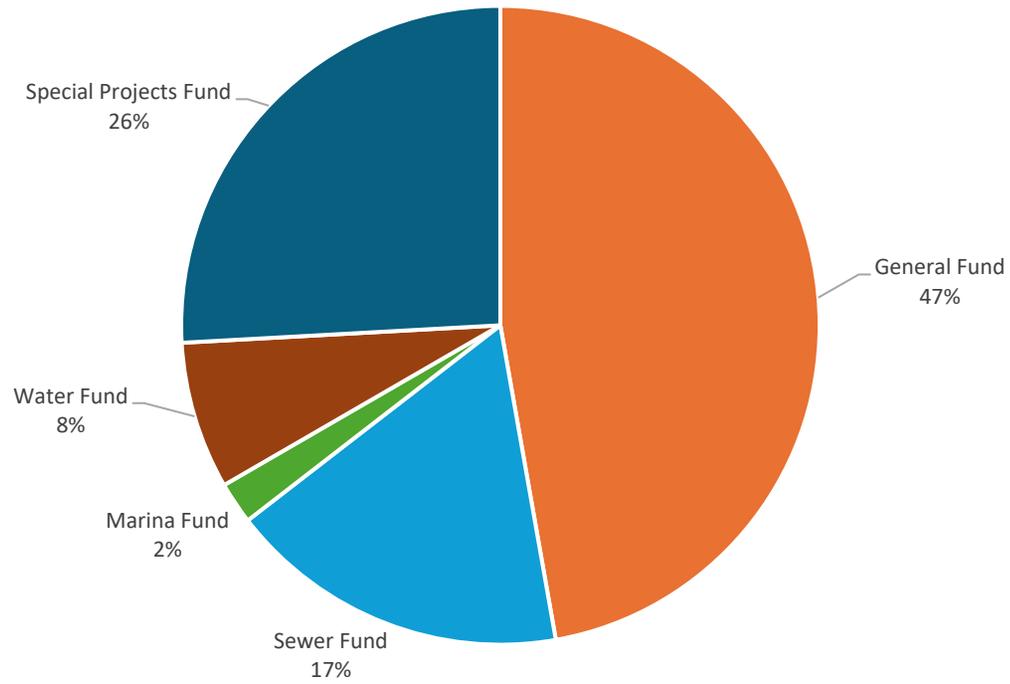
FUND SUMMARY - 2025-2026 Budget	City of Cambridge, 2025-2026 Fiscal Year				
	7/1/2025 Unassigned Fund Balance	2025-2026 Revenues	2025-2026 Expenses	Net Change	6/30/2026 Unassigned Less Reserves
General Fund , Prior Year Ending Fund Balance	8,551,397				
Rainy Day Reserve	2,928,716				
Debt Service Reserve	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	2,711,648	18,122,284	18,122,284	0	2,711,648
FY26 Supplemental Fund Expenditures:					
Road Paving					350,000
Fund Balance Less Supplementals:					2,361,648
	Unrestricted Cash Balance	2025-2026 Revenues	2025-2026 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	695,593	7,057,200	6,645,477	411,723	1,107,316
Marina Fund Beginning Balance	1,392,914				
Pier Replacement Reserve	750,000				
Available Beginning Fund Balance	642,914	818,640	814,805	3,835	646,749
Water Fund	1,277,159	2,881,050	2,865,261	15,789	1,292,948
Balance - Unrestricted	5,327,314	28,879,174	28,447,827	431,347	5,408,661
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	9,554,779	38,219,933	38,375,228	(155,296)	9,399,483

**All Funds
FY26 Anticipated Revenues**



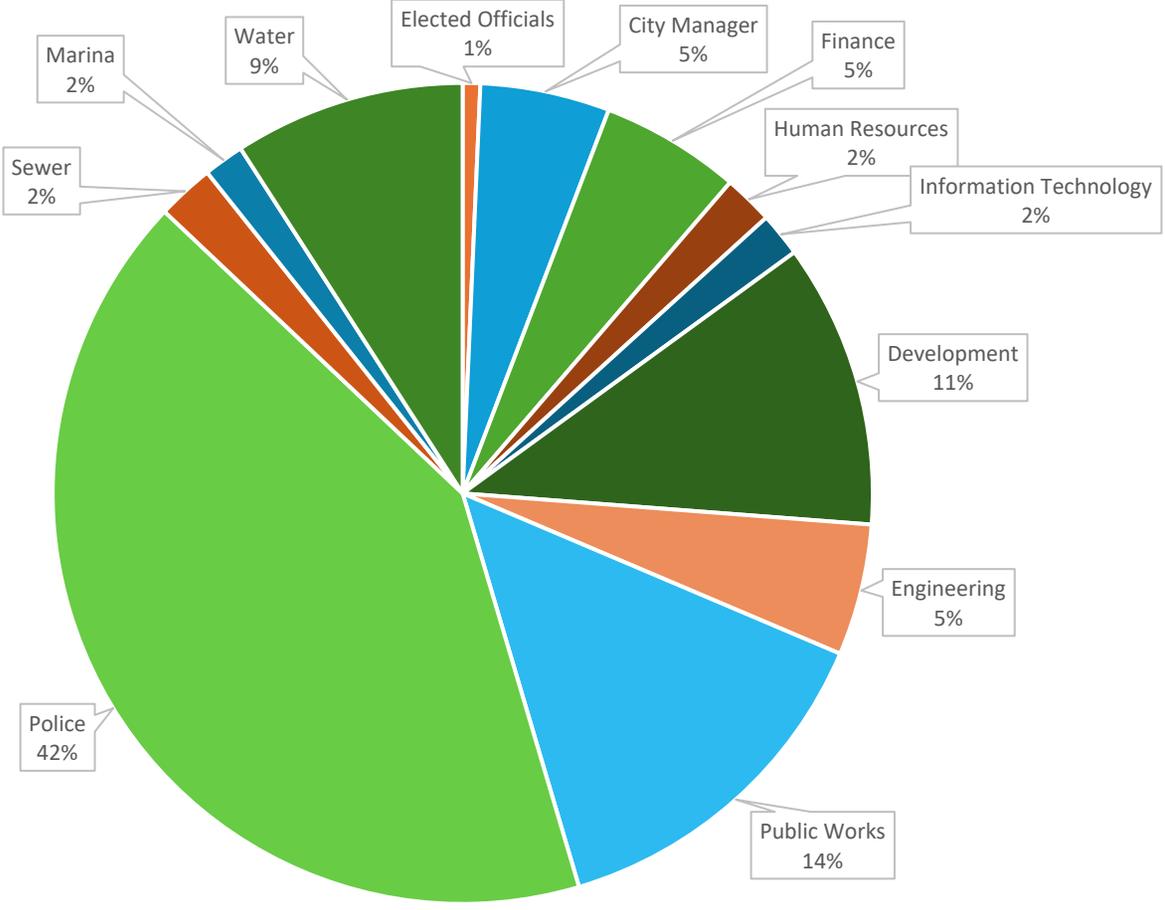
Fund	FY26 Anticipated Revenues
General Fund	18,122,284
Sewer Fund	7,057,200
Marina Fund	818,640
Water Fund	2,881,050
Special Projects Fund	9,340,759
TOTAL	38,219,933

All Funds
FY26 Budgeted Expenditures



Fund	FY26 Budgeted Expenditures
General Fund	18,122,284
Sewer Fund	6,645,477
Marina Fund	814,805
Water Fund	2,865,261
Special Projects Fund	9,927,402
TOTAL	38,375,229

**Budgeted Salaries & Overtime FY26
All Funds - All Departments**



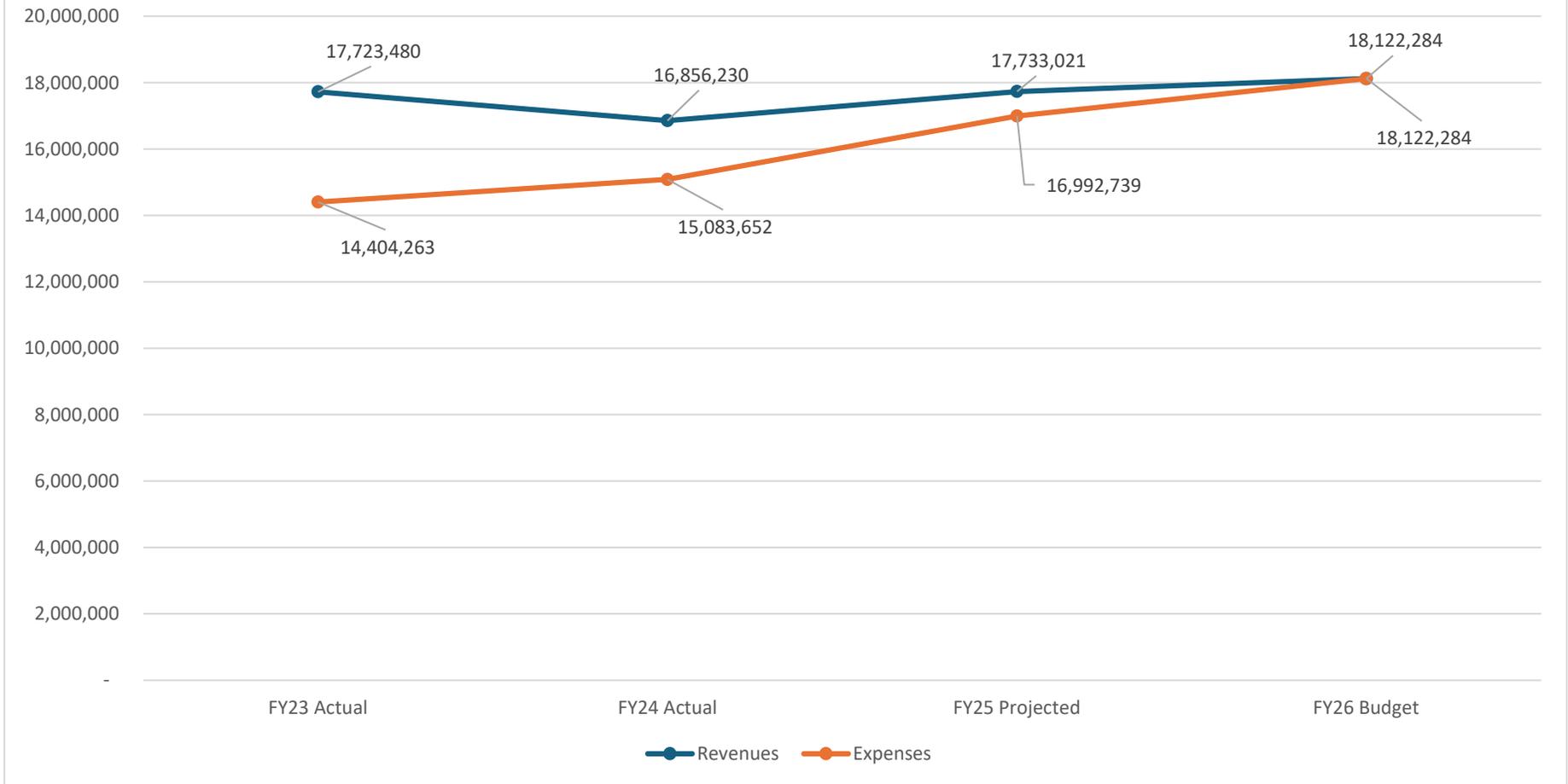
General Fund	7,833,672	87.0%
Sewer Fund	202,132	2.2%
Marina Fund	143,720	1.6%
Water Fund	820,024	9.1%
TOTAL	<u>8,999,548</u>	

FY2026 BUDGET

GENERAL FUND

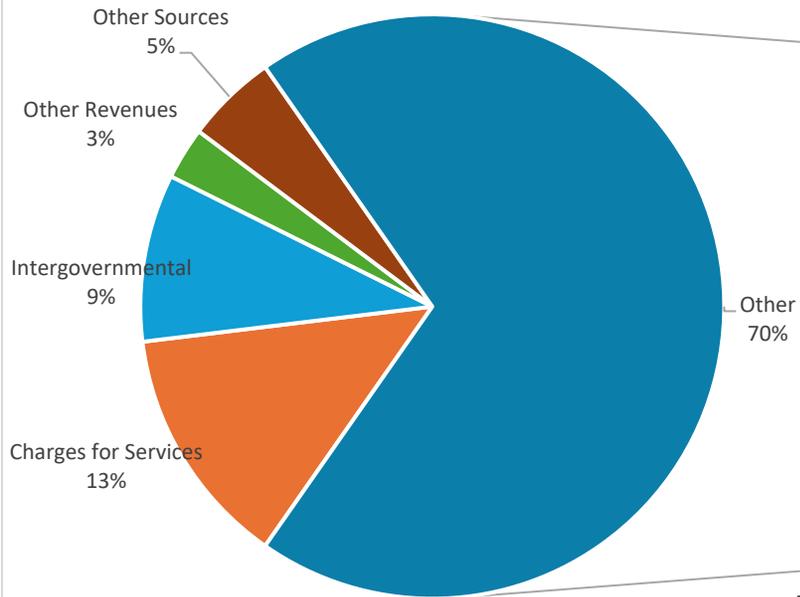


General Fund - Revenues vs. Expenses FY23-FY26

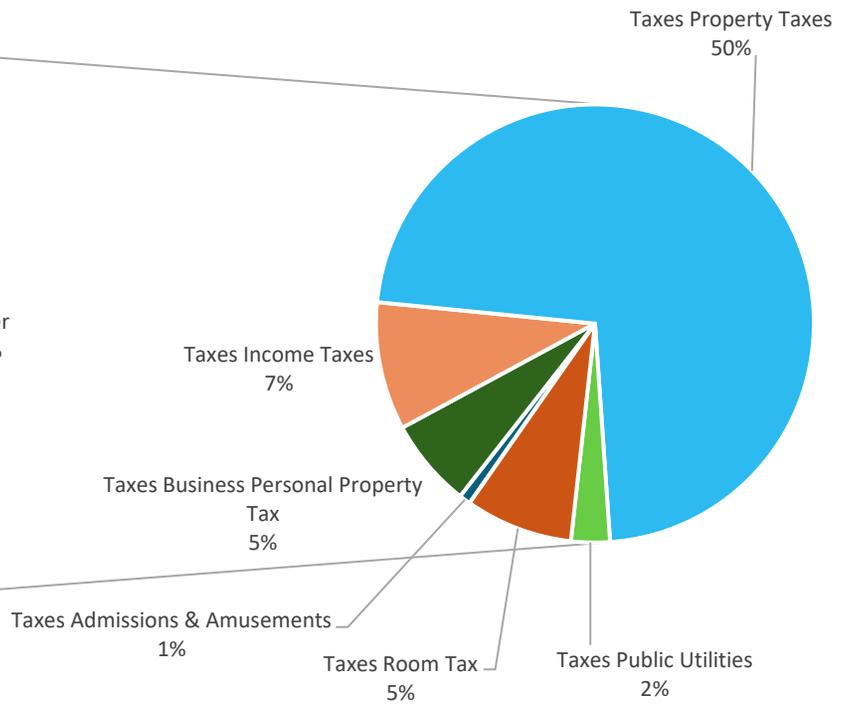


General Fund - Sources of Revenue - FY2026

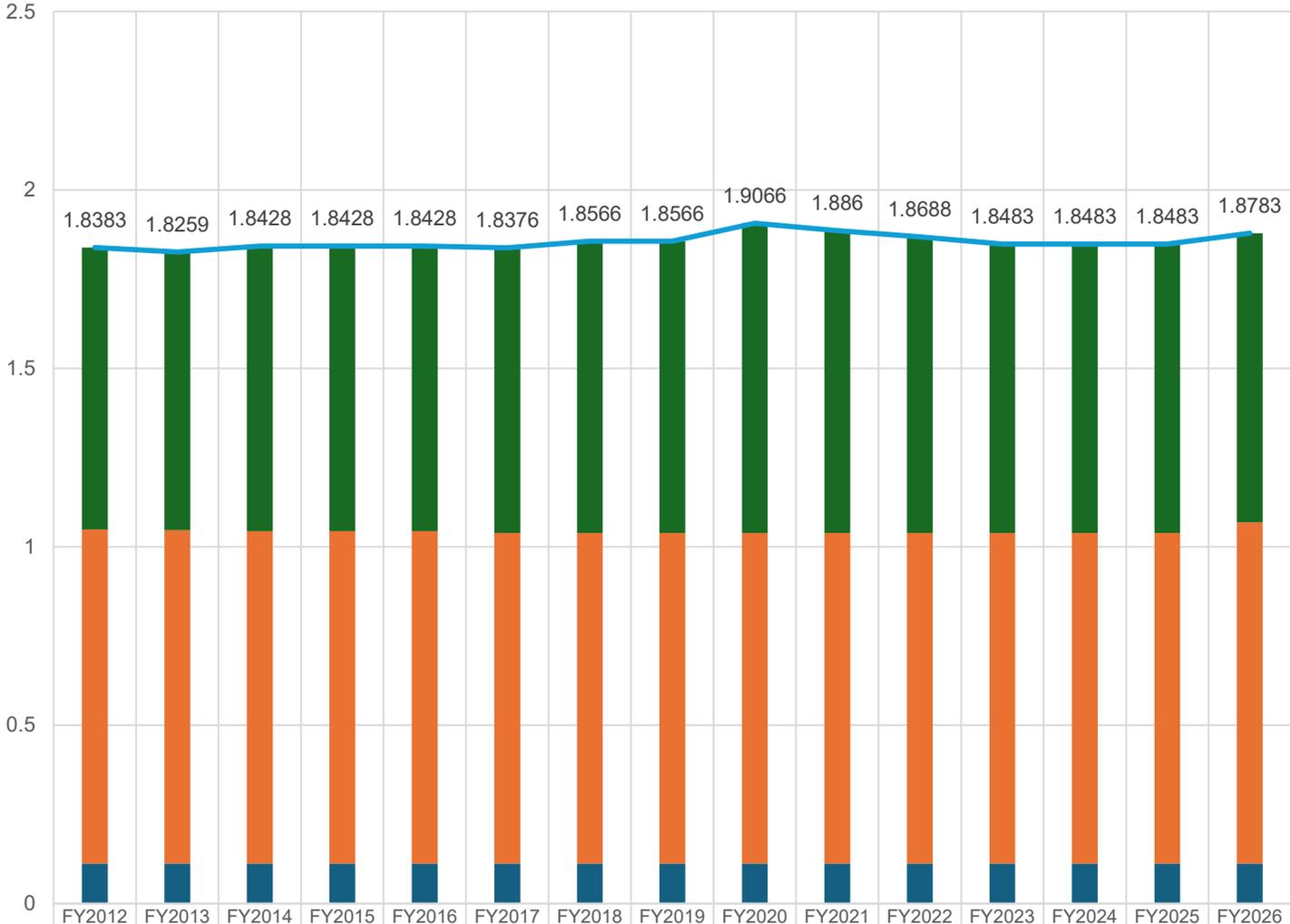
Total Revenues by Source



Tax Revenues by Type



Real Property Tax Rates per \$100 assessed value

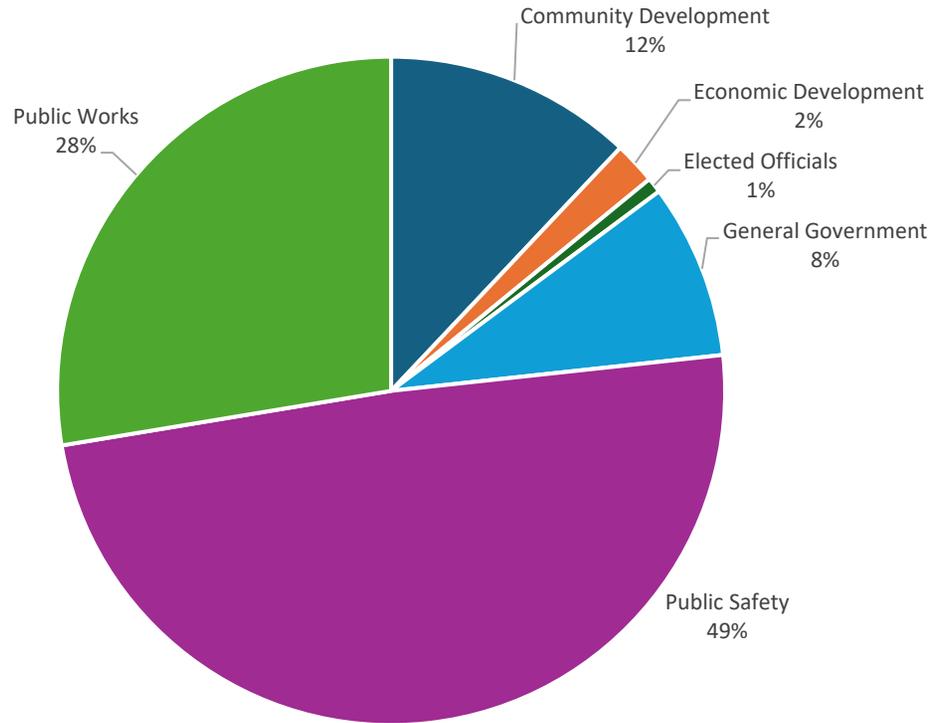


■ City of Cambridge Rate	0.7893	0.7789	0.7989	0.7989	0.7989	0.7989	0.8179	0.8179	0.8679	0.8473	0.8301	0.8096	0.8096	0.8096	0.8096
■ Dorchester County Rate for City of Cambridge Property Owners	0.937	0.935	0.9319	0.9319	0.9319	0.9267	0.9267	0.9267	0.9267	0.9267	0.9267	0.9267	0.9267	0.9267	0.9567
■ State Rate	0.112	0.112	0.112	0.112	0.112	0.112	0.112	0.112	0.112	0.112	0.112	0.112	0.112	0.112	0.112
— Total	1.8383	1.8259	1.8428	1.8428	1.8428	1.8376	1.8566	1.8566	1.9066	1.886	1.8688	1.8483	1.8483	1.8483	1.8783

R/E

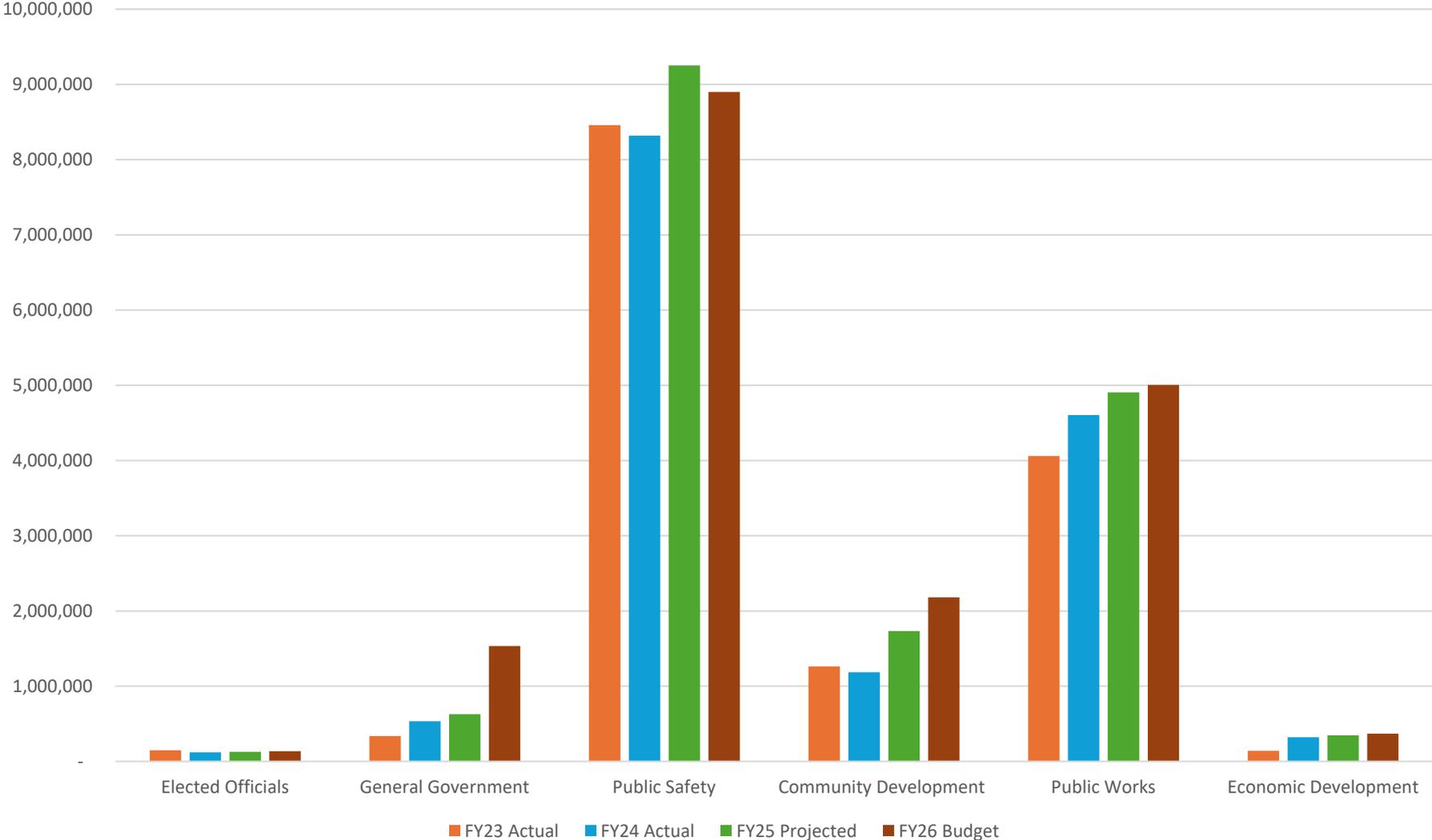
FY26 Budgeted Expenditures

General Fund Expenditures FY26 Budget



Row Labels	FY26 Budgeted Expenditures	Includes the following departments:
Community Development	2,180,840	Engineering, Planning, Building Safety Services and Housing
Economic Development	369,419	Economic Development and Special Events
Elected Officials	134,715	Mayor and Commissioners
General Government	1,533,771	City Manger, Finance, Human Resources, Information Technology, Law, and Elections
Public Safety	8,899,314	Police Department and Fire Department
Public Works	5,004,224	Admin, Building & Grounds, and Highway & Streets
Grand Total	18,122,284	

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 P	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	Carry-Over Reserve	0	0	0	0	148,034	
66	Loan and Grant Proceeds	2,636,588	0	0	0	0	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
67	Reimbursement fr MUC Audit	12,000	0	15,000	15,000	0	MUC dissolved FY24
68	Transfers from Other Funds	0	0	445,000	445,000	0	ARPA related
69	GENERAL FUND TOTAL REVENUES	17,723,480	16,856,230	17,762,224	17,733,021	18,122,284	
70							

GENERAL FUND

FY25

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	Note
71	GENERAL FUND EXPENDITURES						
72	Commissioners						
73	Salary-Regular	53,008	50,000	50,000	50,000	50,000	5 Commissioners;Set by Charter/Ordinance
74	FICA Expense	4,056	3,855	3,825	3,825	3,825	Federal Rate 7.65%
75	Health Insurance	-626	0	0	0	0	Not eligible
76	Time to Care	0	0	225	24	0	Deferred by State until Jan 2027
77	Pension	2,274	0	2,400	4,000	5,985	MD Rate 11.97%
78	Workman's Compensation	240	234	737	737	779	Determined by employee
79	Travel	0	5,276	0	10,400	9,000	Airfare, mileage, hotels, etc
80	Dues & Publications	14,635	500	0	0	0	
81	Meetings and Conventions	38,512	21,545	27,000	17,000	13,000	MML, NLC, Strong Towns Confs
82	Computer Software	0	0	0	184	1,012	Microsoft, Antivirus, etc
83	Operations Supplies	0	571	840	350	400	
84	Professional Services	18,000	15,000	20,000	20,000	15,300	Legislative Advisors
85	Property & Liability Insurance	0	0	0	2,176	8,580	Council Chambers
86	Totals	130,100	96,981	105,027	108,696	107,881	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
87	Mayor						
88	Salary-Regular	9,231	12,000	12,000	12,000	12,000	Set by Charter/Ordinance
89	FICA Expense	706	925	924	918	918	Federal Rate 7.65%
90	Time to Care	0	0	50	0	0	Deferred by State until Jan 2027
91	Pension	-647	1,935	0	0	0	
92	Workman's Compensation	57	56	147	147	156	Determined by employee
93	Telephone	0	0	0	180	528	land line
94	Travel	0	-351	0	0	6,000	Mileage, airfare, hotel, etc
95	Dues & Publications	186	100	400	1,000	1,000	Mayoral Association
96	Meetings and Conventions	8,097	8,138	3,600	3,600	3,500	MML, NLC Conference
97	Computer Maintenance	0	0	0	40	142	Network connection(s)
98	Computer Software	0	0	0	24	216	Dept allocation
99	Operations Supplies	313	40	1,080	250	500	
100	Property & Liability Insurance	0	0	0	487	1,873	Dept allocation
101	Totals	17,943	22,843	18,201	18,646	26,834	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
102	City Manager						
103	Salary-Regular	280,501	226,965	285,000	248,449	459,569	4 FT/3 PT positions; Add PIO; Move 3 PT SPC
104	FICA Expense	21,121	18,970	21,342	19,006	35,157	Federal Rate 7.65%
105	Health Insurance	26,710	25,389	30,168	32,160	52,188	Determined by employee
106	Time to Care	0	0	1,255	1,118	0	Deferred by State until Jan 2027
107	Pension	27,185	23,698	33,394	29,739	55,010	MD rate 11.97%
108	Workman's Compensation	1,044	1,143	447	600	1,091	Determined by employee
109	Life Insurance	0	0	0	750	1,000	\$250/FT employee
110	Recruitment	12,598	19,518	1,000	16,438	0	
111	Relocation Expense	0	0	15,000	5,236	0	
112	Employee Training	327	0	0	0	0	
113	Office Supplies	3,886	3,460	2,100	3,100	2,500	
114	Printing	862	527	800	800	750	
115	Telephone	0	0	0	350	1,572	land lines & cell phones
116	Postage (lease)	0	63	0	1,200	1,250	Incl meter lease
117	Advertising	7,647	7,298	3,000	3,000	3,000	Meeting notice
118	Travel	3,877	2,518	5,040	2,500	2,000	Mileage, airfare, hotel, etc; Amts in PY incl in Mtgs
119	Dues & Publications	2,512	12,280	15,015	16,060	1,500	ICMA, MMA
120	Meeting and Conventions	14,931	2,558	6,300	3,000	3,000	MML, ICMA Confs; PY incl travel
121	Computer Maintenance	0	0	0	116	611	Network connection(s)
122	Computer Software	0	0	0	384	12,137	Microsoft, Antivirus, Adobe, etc
123	Operations Supplies	1,301	0	0	18	0	
124	Property & Liability Insurance	0	0	0	7,890	3,549	Dept allocation
125	Totals	404,504	344,388	419,861	391,914	635,884	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
126	Elections						
127	Election Judge Wages	0	0	0	2,400	0	No planned elections
128	Professional Services	0	0	0	26,000	0	No planned elections
129	Miscellaneous Operating Expense	35,421	11,098	30,000	12,709	0	No planned elections
130	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	
131	Financial Administration						
132	Salary-Regular	255,109	336,682	403,500	374,951	495,929	7 Positions; 1 transferred from Water Admin
133	Salary-Overtime	0	102	0	300	200	
134	FICA Expense	19,226	27,400	30,868	28,707	37,962	Federal Rate 7.65%
135	Health Insurance	74,422	66,275	40,356	39,800	74,436	Determined by employee
136	Time to Care	0	0	1,816	1,689	0	Deferred by State until Jan 2027
137	Pension	19,452	37,337	48,299	44,882	59,423	MD rate 11.97%
138	Workman's Compensation	1,116	-50,212	885	996	1,091	Determined by employee
139	Life Insurance	0	0	0	1,500	1,750	\$250/FT employee
140	Unemployment Insurance	286	258	0	160	0	
141	Employee Training	590	969	0	2,500	3,500	accreditations
142	Employee Recognition	0	0	2,400	186	1,000	
143	Office Supplies	5,069	8,819	6,000	4,500	5,000	
144	Printing	0	0	0	700	0	
145	Telephone	12,203	13,670	12,000	5,000	2,352	land lines & cell phones
146	Postage	3,493	3,152	3,000	2,500	2,000	A/P checks moving to more ACH
147	Advertising	462	0	0	100	0	
148	Travel	0	0	1,500	1,000	2,500	Airfare, hotel, etc
149	Dues & Publications	459	0	960	250	700	GFOA, Payroll Assoc
150	Meetings and Conventions	0	761	1,500	350	2,000	GFOA convention
151	Computer Maintenance	0	0	0	240	14,416	Network connection(s)
152	Computer Software	0	0	0	620	7,081	Microsoft, Antivirus, Adobe, etc
153	Vehicle Repairs & Maintenance	400	-200	0	0	0	
154	Operations Supplies	537	184	600	0	0	
155	Professional Services	42,200	82,084	70,000	133,830	110,000	Annual audit, payroll
156	Miscellaneous Operating Expense	4,322	9	480	1,200	700	shredding
157	Insurance-Property	-6,470	-21,273	10,000	11,571	4,177	Dept allocation
158	Lease Payments	65,179	7,418	8,000	2,800	1,750	Machine leases-Xerox, Postage
159	Write Offs	10,500	50	20,000	33,000	15,000	
160	Machinery & Equipment Capital	0	10,933	0	0	0	
161	Totals	508,555	524,418	662,164	693,332	842,967	

GENERAL FUND

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

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
169	Human Resources						
170	Salary-Regular	0	131,732	165,300	153,143	173,177	2 positions
171	Benefits Payout/Buyback	0	0	0	899	0	
172	FICA Expense	0	10,104	12,645	11,715	13,248	Federal Rate 7.65%
173	Health Insurance	0	19,976	10,056	8,050	32,064	Determined by employee
174	Time to Care	0	0	744	689	0	Deferred by State until Jan 2027
175	Pension	0	20,550	19,786	18,331	21,099	MD rate 11.97%
176	Training - Citywide	0	623	12,000	0	5,000	Safety, Harrassmant, etc
177	Life Insurance	0	0	0	250	500	\$250/FT employee
178	Workman's Comp	0	753	442	600	312	Determined by employee
179	Substance Abuse Testing	0	545	0	0	1,000	Pre-employment Testing
180	Recruitment	0	62,632	25,000	25,000	18,000	
181	Employee Training	0	0	5,004	5,004	4,500	HR Training
182	Employee Recognition	0	29,506	25,000	25,500	30,000	Awards/Gift Cards/Christmas Party & prizes
183	Office Supplies	0	1,347	2,000	2,000	2,000	
184	Printing	0	66	300	450	600	
185	Telephone	0	0	0	959	1,232	land lines & cell phones
186	Postage	0	0	504	642	1,200	
187	Marketing	0	3,387	5,000	5,000	4,500	
188	Travel	0	2,899	3,000	3,000	4,000	Mileage, airfare, hotel, etc
189	Dues and Publications	0	0	500	500	1,300	SHRM & ICMA Membership Dues
190	Meetings and Conventions	0	2,919	4,000	4,000	5,000	MML, SHRM Conferences
191	Computer Maintenance	0	0	0	62	224	Network connection(s)
192	Computer Software	0	0	0	480	2,376	Microsoft, Apple, Adobe, etc
193	Vehicle Gas & Oil	0	623	1,000	500	0	
194	Vehicle Repairs & Maint	0	422	4,000	0	0	
195	Operation Supplies	0	3,224	3,000	3,000	3,000	
196	Professional Service	0	50,800	25,000	25,000	25,000	Compensation Study/Labor Atty
197	Property & Liability Insurance	0	0	0	4,800	1,953	
198	Safety Equipment	0	0	17,500	0	0	
199	PEJYIP Internship	0	0	0	0	65,000	Lunch & Lrn/Supplies/ Celebr/Salary/DCS Donation
200	Totals	0	342,109	341,781	299,575	416,285	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
201	Planning & Zoning						
202	Salary-Regular	147,248	164,494	216,667	193,399	245,397	3 total; added Planning Admin
203	FICA Expense	11,317	12,285	16,575	14,795	18,773	Federal Rate 7.65%
204	Health Insurance	17,290	15,270	32,112	25,700	30,180	Determined by employee
205	Time to Care	0	0	975	870	0	Deferred by State until Jan 2027
206	Pension	12,174	14,800	25,935	19,068	29,374	State rate 11.97%
207	Workman's Compensation	721	713	590	600	468	Determined by employee
208	Life Insurance	0	0	0	500	750	\$250/employee
209	Employee Training	589	361	3,000	860	0	
210	Office Supplies	587	941	600	965	1,000	
211	Telephone	0	0	0	470	1,851	land lines & cell phones
212	Postage	0	69	0	37	150	Notifications to property owners
213	Advertising	8,916	6,759	9,000	7,287	7,000	Public notice of Meetings
214	Travel	0	102	0	2,056	2,500	Mileage, airfare, hotel
215	Dues & Publications	719	0	720	1,041	2,600	Amer Plan Assoc , CNU memberships
216	Meetings and Conventions	0	0	0	0	3,000	CNU, Strong Towns conf, APA conf
217	Computer Maintenance	0	0	0	0	427	Network connection(s)
218	Computer Software	0	0	0	162	5,536	Adobe Pro, Indesign and SketchUp
219	Committee Mtg Compensation	9,050	8,350	15,000	7,000	10,000	Monthly stipends BOA, PC, and HPC
220	Certification Fees	0	150	1,200	600	0	Amer Plan Assoc , CNU,new planner's
221	Property & Liability Insurance	0	0	0	6,500	1,193	
222	Comprehensive Plan	0	0	0	30,000	0	started later than budgeted
223	Totals	208,610	224,295	322,374	311,910	360,199	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
224	Information Technology						
225	Salary-Regular	120,786	129,257	134,120	132,795	156,178	2 positions
226	Benefits Payout/Buyback	0	0	0	645	0	
227	FICA Expense	9,272	10,453	10,260	10,159	11,948	Federal Rate 7.65%
228	Health Insurance	26,766	29,486	32,052	25,700	32,064	Determined by employee
229	Time to Care	0	0	604	598	0	Deferred by State until Jan 2027
230	Pension	9,397	13,022	16,054	15,896	18,694	State rate 11.97%
231	Workman's Compensation	11,063	7,298	295	300	312	Determined by employee
232	Life Insurance	0	0	0	500	500	\$250/employee
233	Employee Training	525	690	1,500	1,000	0	
234	Printing	0	0	0	202	720	
235	Telephone	33,564	41,257	56,208	13,890	14,351	land lines & cell phones
236	Computer Maintenance	48,514	33,636	69,156	27,800	59,785	SOC, Penetration Testing, etc
237	Computer Hardware	58,574	48,367	64,300	200	37,900	Upgrade old comp & parts
238	Computer Software	87,353	90,558	145,416	2,300	33,894	Website hosting, phishing prevention, etc.
239	Vehicle Gas & Oil	0	0	300	0	240	
240	Vehicle Lease	0	317	0	850	1,272	
241	Vehicle Repairs & Maintenance	0	0	0	80	80	
242	Vehicle-Others	0	0	0	50	50	
243	Miles Computer	686	350	2,500	140	0	Allocated to CPD
244	Property & Liability Insurance	1,978	0	0	4,000	1,079	Dept allocation
245	Auto Insurance	0	0	0	1,630	898	
246	Vehicle DO NOT USE	0	1,050	0	0	0	
247	Totals	408,478	405,741	532,765	238,733	369,965	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
248	Police Administration						
249	Salary-Regular	491,231	728,860	772,228	812,374	927,011	11 positions
250	Salary-Overtime	-922	1,214	19,800	5,270	5,508	
251	Benefits Payout/Buyback	0	0	0	4,715	0	
252	FICA Expense	38,386	59,362	59,075	62,570	71,338	Federal Rate 7.65%
253	Health Insurance	78,940	70,209	106,572	103,000	126,624	Determined by employee
254	Time to Care	0	0	3,475	3,681	0	Deferred by State until Jan 2027
255	Pension	12,341	18,813	23,521	22,115	23,980	MD Rate 11.97% -NonSworn
256	LEOPS Pension	0	0	0	239,034	276,646	Sworn Officers-38.07%
257	Workman's Compensation	58,093	65,427	53,486	59,100	52,139	Determined by employee
258	Life Insurance	0	0	0	2,750	2,750	\$250/employee
259	Recruitment	44,513	37,184	30,000	30,000	20,000	Academy, gear, uniforms, etc for new recruits
260	Employee Training	10,675	25,116	18,000	20,000	50,000	Officer training, CALEA Accred.
261	Office Supplies	6,894	6,752	9,000	7,000	7,000	Incl. postage
262	Telephone	0	14,264	15,000	23,000	16,721	land lines & cell phones
263	Postage	0	0	0	140	0	Incl. in office supplies
264	Advertising	725	425	0	0	0	incl in recruitment
265	Travel	5,415	13,315	12,500	10,000	10,000	Mileage, hotels, etc
266	Dues & Publications	510	1,120	1,300	2,000	2,000	
267	Meetings and Conventions	2,070	1,230	1,800	3,700	2,300	Drone conf, IACP
268	Computer Maintenance	0	0	0	500	1,660	Network connection(s)
269	Computer Hardware	0	0	0	0	6,500	Cameras @PSB
270	Computer Software	0	0	0	4,500	24,799	Microsoft, Apple, Adobe, etc
271	Vehicle Gas & Oil	30	2,740	0	4,500	6,000	FY25 budgeted in Patrol
272	Vehicle Lease	0	4,570	0	25,000	42,720	FY25 budgeted in Patrol
273	Vehicle Repairs & Maintenance	125	285	0	2,500	3,600	FY25 budgeted in Patrol
274	Vehicle-Others	0	107	0	575	288	FY25 budgeted in Patrol
275	Community Outreach Program	187	1,500	0	0	0	see comm. policing
276	Pine Street Substation	1,867	2,470	4,000	4,000	3,500	
277	Operations Supplies	5,169	5,882	0	0	0	
278	Tools/Equipment	24,295	19,986	25,000	25,000	20,000	Mobile signs
279	Uniforms	191	187	0	0	0	
280	Communications	12,147	18,917	13,500	10,000	10,000	Radio equipment

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
281	Miles Computer	0	0	0	200	600	
282	Professional Services	19,580	20,886	15,000	15,000	15,000	Pre-empl testing, Grants writer
283	Awards	1,292	139	1,500	4,000	1,500	Retirements, recognitions
284	Events	7,032	6,311	8,000	8,000	6,000	Ceremonies, events
285	Insurance-Property	138,341	134,698	120,000	50,400	22,587	Dept. Allocation
286	Auto Insurance	0	0	0	21,950	10,389	
287	Public Safety Bldg Bond	420,159	130,253	434,119	434,119	434,119	2016 bond issuance
288	Machinery & Equipment Capital	0	0	35,000	35,000	51,000	Leasing & Acc for drones-Yr 2 of 5; Access Control Sys
289	Totals	1,379,286	1,392,223	1,781,876	2,055,693	2,254,280	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
290	Patrol						
291	Salary-Regular	1,863,423	1,629,167	1,912,723	1,431,674	1,830,377	27 positions;1 new PT position (Cadet)
292	Salary-Overtime	424,130	435,556	407,040	301,100	235,525	
293	Benefits Payout/Buyback	0	0	0	5,325	0	
294	FICA Expense	180,363	167,251	146,323	132,557	158,042	Federal Rate 7.65%
295	Health Insurance	576,307	513,254	358,680	384,800	331,728	Determined by employee
296	Time to Care	0	0	8,607	7,797	0	Deferred by State until Jan 2027
297	LEOPS Pension	668,942	802,560	903,304	545,038	696,825	Sworn Officers-38.07%
298	Workman's Compensation	364,174	249,116	219,019	219,000	198,702	Determined by employee
299	Life Insurance	0	0	0	5,250	6,750	\$250/employee
300	Telephone	0	0	0	8,400	24,130	land lines & cell phones
301	Dues & Publications	0	0	0	4,000	4,000	
302	Computer Maintenance	0	0	0	1,000	3,465	Network connection(s)
303	Computer Hardware	0	0	0	0	4,550	Mobile printers, hardware failure contingency
304	Computer Software	0	0	0	920	5,492	Microsoft, Apple, Adobe, etc
305	Vehicle Gas & Oil	77,283	71,695	90,000	40,200	61,200	
306	Vehicle-Lease	0	29,952	0	130,695	203,400	
307	Vehicle Repairs & Maintenance	23,896	34,144	42,000	18,500	20,400	
308	Vehicle-Others	0	591	0	3,100	72	
309	K-9 program	11,648	8,913	13,500	8,000	7,000	3 dogs
310	Bike Patrol	1,757	50	2,000	2,000	2,000	
311	Operations Supplies	5,328	7,003	0	10,135	10,000	Tasers, equip holder, etc frmly chgd to Tools/Equip
312	Tools/Equipment	7,004	530	6,600	6,000	5,000	
313	Uniforms	38,016	28,171	25,000	16,000	25,000	
314	Body Camera Maintenance Agreement	36,953	20,800	50,004	23,399	50,004	Contract; FY25 part. pymt by grant
315	Shot Spotter	0	50,000	50,000	49,000	49,000	Yearly subscription
316	Ammunition	14,345	12,058	10,000	8,000	10,000	
317	Dispatcher costs	177,217	177,217	177,217	177,217	177,217	Agreement w/DoCo
318	Property & Liability Insurance	0	0	0	125,400	54,288	
319	Auto Insurance	0	0	0	29,400	24,852	
320	Machinery & Equipment Capital	941,799	359,031	0	0	0	
321	Vehicle	166,579	213,160	460,400	0	0	Budgeted in each dept for FY26
322	Totals	5,579,164	4,810,219	4,882,417	3,693,909	4,199,019	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
323	Special Operations						
324	Salary-Regular	239,564	374,204	422,020	582,792	514,408	7 positions;move 2 HC to Comm. Policing
325	Salary-Overtime	37,624	89,365	67,200	136,750	97,975	
326	Benefits Payout/Buyback	0	0	0	11,482	0	
327	FICA Expense	20,602	37,039	32,285	55,045	46,847	Federal Rate 7.65%
328	Health Insurance	60,777	54,118	106,212	85,085	106,212	Determined by employee
329	Time to Care	0	0	1,899	3,238	0	Deferred by State until Jan 2027
330	Pension	12,686	19,200	15,202	10,534	5,671	Non-sworn; MD rate 11.97%
331	LEOPS Pension	0	0	0	188,367	177,798	Sworn Officers-38.07%
332	Workman's Compensation	37,567	54,184	30,651	22,944	51,515	Determined by employee
333	Life Insurance	0	0	0	2,250	1,752	\$250/employee
334	Telephone	0	0	0	2,400	6,633	land lines & cell phones
335	Computer Maintenance	0	0	0	280	1,017	Network connection(s)
336	Computer Software	0	0	0	520	2,618	Microsoft, Apple, Adobe, etc
337	Vehicle Gas & Oil	0	3,695	0	10,000	10,000	FY25 Budget in Patrol
338	Vehicle-Lease	0	1,524	0	26,500	30,000	FY25 Budget in Patrol
339	Vehicle Repairs & Maintenance	0	282	0	3,400	3,564	FY25 Budget in Patrol
340	Vehicle-Others	0	72	0	825	216	
341	Operations Supplies	21,947	35,942	40,500	40,000	28,000	Evidence Supplies, Crime Scene, Digital Equip, Polygraph
342	Evidence Buy Expense	3,500	3,540	5,000	5,000	4,000	
343	Clothing Purchase, Alterations	1,707	1,755	2,500	2,500	2,000	
344	Property & Liability Insurance	0	0	0	0	14,412	Dept allocation
345	Auto Insurance	0	0	0	12,900	8,592	
346	Totals	435,974	674,920	723,469	1,202,811	1,113,231	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
347	Community Policing						
348	Salary-Regular	0	0	0	0	126,369	2 positions;2 moved from Spec. Ops
349	Salary-Overtime	0	0	0	0	12,010	
350	Fica Expense	0	0	0	0	10,586	Federal Rate 7.65%
351	Health Insurance	0	0	0	0	32,040	Determined by employee
352	Time to Care	0	0	0	0	0	Deferred by State until Jan 2027
353	Pension	0	0	0	0	5,178	Non-sworn; MD rate 11.97%
354	LEOPS Pension	0	0	0	0	31,640	Sworn Officers-38.07%
355	Worker's Compensation	0	0	0	0	14,719	Determined by employee
356	Life Insurance	0	0	0	0	500	\$250/employee
357	Telephone	0	0	0	2,400	1,425	land lines & cell phones
358	Computer Maintenance	0	0	0	0	168	Network connection(s)
359	Computer Software	0	0	0	0	289	Microsoft, Apple, Adobe, etc
360	Vehicle Gas & Oil	0	9,905	0	0	1,800	
361	Vehicle Lease	0	0	0	0	10,392	
362	Vehicle Repairs & Maintenance	0	0	0	0	760	
363	Vehicle Others	0	0	0	0	240	
364	Community Outreach Program	0	0	0	0	30,000	Nat'l Night Out; Flag Football; Events
365	Operations Supplies	16,610	22,257	22,000	30,000	0	see Comm. Outreach line item
366	Totals	16,610	32,162	22,000	32,400	278,116	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
367	CPD Prior Year Grants						FY25-FY26 in Special Projects Fund
368	Bullet Proof Vest Grant	0	6,848	0	0	0	
369	MD Safe Streets/Foot Patrol	4,845	0	0	0	0	
370	BYRNE-JAG GRANT2020-0021CAMB PUB SAF IN	14,600	73,431	0	0	0	
371	WAAG2024 0006CPDCambWarrantService Initv	0	4,853	0	0	0	
372	GRANT-POLICE RECRUITMENT & RETENTION	69,113	0	0	0	0	
373	BJA FY23SharedCountygrant15PBJA22GG02771	5,099	0	0	0	0	
374	GRANT PACT 2023 0026 CPD TRAINING	75,987	74,408	0	0	0	
375	GRANTBJAG-2019-0025CambCommViolenceInt	8,941	0	0	0	0	
376	Totals	178,585	159,540	0	0	0	
377	Ironman						
378	Salary-Overtime	29,234	38,973	25,000	45,750	45,750	\$25K reimb by Ironman
379	Contributions	0	75,000	0	25,000	0	See Special Events category
380	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	
381	Rescue Fire Company						
382	RFC-LOSAP	18,723	23,226	62,000	71,400	72,500	MD State pension
383	Office Supplies	491	464	500	500	750	
384	Printing	2,687	2,859	3,000	3,000	3,000	2 printers-lease
385	Telephone	0	0	0	6,000	9,439	land lines & cell phones
386	Computer Maintenance	0	0	0	268	1,017	Network connection(s)
387	Computer Hardware	0	0	0	0	6,500	Cameras @PSB
388	Computer Software	0	0	0	600	2,550	Microsoft, Antivirus, Adobe, etc
389	Vehicle Gas & Oil	8,215	10,625	15,000	13,500	14,000	
390	Vehicle Repairs & Maintenance	49,141	62,936	60,000	100,000	75,000	Aging equipment
391	Tires	16,376	692	3,000	1,000	0	All tires w/in exp. Life
392	Operations Supplies	3,712	4,593	6,500	6,500	6,000	
393	Hazmat Supplies	13,819	12,284	10,000	10,000	10,000	Sensors, suits, sniffers, etc.
394	Protective Gear	99,666	38,660	60,000	60,000	60,000	10 yr shelf life-Turnout gear
395	Water Rescue	4,995	28,686	5,000	5,000	5,000	Set up for Flood rescue
396	Hose & Appliances	14,890	10,211	10,000	10,000	10,000	Ensure reserve hose avail
397	Systems management	8,383	11,353	10,000	10,000	10,000	Subscriptions-GoPro,ESO,etc
398	Fire Prevention	4,757	7,055	7,000	7,000	6,000	Community Outreach
399	Other Repairs and Maintenance	3,840	5,090	5,500	5,000	6,000	Non-vehicle rprs/maint
400	Radio Repairs & Replacements	593	10,121	5,750	5,750	6,250	
401	508 Expenses	24,695	38,311	25,000	30,000	25,000	Partially paid by grant
402	Tools/Equipment	23,435	32,208	32,000	32,000	25,000	Non-hose repairs
403	Awards	11,100	11,969	12,000	12,000	12,000	\$300/active mbr
404	Certification Fees	36,231	41,071	40,000	40,000	40,000	Pump, ladder, etc tests
405	Insurance-Property	21,168	21,579	21,579	21,579	28,620	Dept. Allocation
406	Public Safety Building Bond	281,529	260,628	289,413	289,413	289,412	2016 Bond issuance
407	Volunteer Stipends	27,500	32,554	40,000	40,000	50,000	Stipends-3 chiefs
408	Vaccinations/Health	22,599	24,090	25,000	28,000	26,000	Physicals, vaccines, etc
409	Banquet	5,500	7,935	9,000	9,000	9,000	Annual recognition banquet
410	Training	8,686	8,247	10,000	10,000	10,000	Member training
411	Membership Incentives/Retention	0	0	45,000	45,000	45,000	Recruitment & Retention
412	Machinery & Equipment Capital	0	0	0	0	4,000	Access Control Sys Upgrade
413	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		FY26 budget	Note
				Budget	Projected		
414	Rescue Fire Truck Purchase	0	0	1,700,000	1,184,193	0	
415	Totals	838,528	1,136,592	2,653,122	2,197,583	1,008,918	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
416	Building & Grounds						
417	Salary-Regular	304,342	382,802	438,500	522,279	547,710	10 positions + 2 seasonal
418	Salary-Overtime	6,460	12,963	28,200	29,580	30,510	
419	Benefits Payout/Buyback	0	0	0	743	0	
420	FICA Expense	23,830	31,218	33,545	42,217	44,206	Fed Rate 7.65%
421	Health Insurance	121,962	100,980	104,328	92,660	124,488	Determined by employee
422	Time to Care	0	0	1,973	2,483	0	Deferred by State until Jan 2027
423	Pension	8,035	40,493	52,488	62,517	65,561	MD Rate 11.97%
424	Workman's Compensation	32,342	41,885	36,171	36,168	43,266	Determined by employee
425	Life Insurance	0	0	0	2,500	2,500	\$250/employee
426	Employee Training	0	0	0	0	1,500	Plantings, Signs & Markings
427	Telephone	29,794	20,495	30,000	1,640	4,867	land lines & cell phones
428	Computer Maintenance	0	0	0	380	1,424	Network connection(s)
429	Computer Software	976	1,045	1,140	2,484	11,036	OpenGov, Microsoft, Antivirus, etc
430	Vehicle Gas & Oil	11,663	36,387	12,000	16,272	16,500	
431	Vehicle-Lease	0	5,253	34,020	34,000	34,000	
432	Vehicle Repairs & Maintenance	6,877	4,531	3,000	16,891	12,000	
433	Vehicle-Others	0	204	0	358	0	
434	Operations Supplies	3,857	6,621	7,500	2,500	4,000	
435	ADA Portable Toilets	755	1,130	1,500	1,500	1,500	Contract for Great Marsh
436	Weed & Mosquito Control	2,011	1,053	4,000	300	2,000	State charge
437	Tools/Equipment	2,622	4,345	10,040	19,066	5,004	
438	Flow Prevention Test	0	0	400	400	426	
439	Signal/Traffic Maintenance	15,472	60,487	45,000	15,200	20,000	Street & Traffic signs
440	Street/ Parking Lot Maintenance	7,276	12,011	94,500	94,500	94,500	Repaving & landscaping
441	Building Repairs	112,999	180,559	111,600	110,000	100,000	All bldgs except PSB
442	Building Repairs Public Safety Building	40,891	128,777	160,200	160,000	145,000	PSB
443	Building Equipment Repairs	0	33,155	0	0	0	
444	Fuel/Utilities	135,179	169,750	174,936	175,000	170,000	For all buildings
445	Energy Costs-Street lights	412,957	505,882	395,000	395,000	360,000	
446	Grounds Maintenance	0	0	0	122,124	126,000	Contracted lawn service
447	Miscellaneous Operating Expense	1,384	1,942	6,000	5,500	3,504	
448	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		FY26 budget	Note
				Budget	Projected		
449	Auto Insurance	0	0	0	14,700	16,176	
450	Miscellaneous Capital Account	155,206	56,451	0	0	0	
451	Park & Playground	0	0	144,974	145,000	70,000	Upgrade equip, new surfacing
452	Machinery & Equipment Capital	0	0	0	0	166,800	Cncl Chmbr imp;Solar install; Christmas lights
453	Vehicle	0	3,937	0	0	0	
454	Non-Bonded Debt	134,590	166,993	122,000	122,100	122,148	Sailwinds Wharf reconstruction
455	Totals	1,591,211	2,037,506	2,094,211	2,261,062	2,367,610	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
456	Public Works Administration						
457	Salary-Regular	126,260	121,433	151,000	159,299	220,320	3 total positions
458	Salary-Overtime	0	0	0	100	0	
459	FICA Expense	9,653	8,964	11,552	12,194	16,863	Fed Rate 7.65%
460	Health Insurance	72,648	35,410	22,116	17,750	22,128	Determined by employee
461	Time to Care	0	0	680	717	0	Deferred by State until Jan 2027
462	Pension	29,060	14,751	18,075	19,068	26,372	MD Rate 11.97%
463	Workman's Compensation	12,087	3,619	4,622	4,620	312	Determined by employee
464	Life Insurance	0	0	0	750	750	\$250/employee
465	Substance Abuse Testing	1,276	65	0	0	0	
466	Employee Training	5,674	7,134	7,500	6,076	7,000	Qtrly Safety Training
467	Office Supplies	11,759	9,910	3,600	3,106	3,200	Public Works
468	Telephone	21,487	24,246	30,300	25,168	17,199	land lines & cell phones
469	Postage	3,864	2,193	3,000	3,000	3,216	Incl meter lease
470	Advertising	3,182	1,566	2,400	2,250	2,400	Community Notifications
471	Travel	4,196	110	0	0	1,000	Mileage, hotel, etc
472	Dues & Publications	3,116	-1,326	300	300	300	
473	Meetings and Conventions	2,618	1,007	0	2,700	2,400	MML, Amer PW Assoc
474	Safety Committee	0	0	90,000	45,000	80,000	
475	Computer Maintenance	0	0	0	0	285	Network connection(s)
476	Computer Software	0	0	0	3,280	12,873	OpenGov, Microsoft, Antivirus, etc
477	Vehicle Gas & Oil	3,792	130	240	0	0	
478	Vehicle-Lease	0	2,502	10,000	10,000	10,008	
479	Vehicle Repairs & Maintenance	3,040	764	300	14	300	
480	Vehicle-Others	0	12	0	54	0	
481	Operations Supplies	331	217	200	0	0	
482	Other Repairs and Maintenance	0	0	0	50	0	
483	Tools/Equipment	30	0	450	0	250	
484	Uniforms	0	13	0	0	300	
485	Professional Services	695	1,149	0	0	0	
486	Insurance-Property	46,876	53,348	53,348	5,800	1,044	
487	Auto Insurance	0	0	0	2,170	1,920	
488	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		
489	Machinery & Equipment Capital	0	63,419	0	0	0	
490	Vehicle	0	840	0	0	0	
491	Totals	365,032	357,366	416,163	327,077	435,444	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
492	Engineering Services						
493	Salary-Regular	255,574	379,508	524,300	399,288	466,174	6 total; added GIS specialist
494	Benefits Payout/Buyback	0	0	0	439	0	
495	FICA Expense	19,567	29,827	40,109	30,546	35,662	Fed Rate 7.65%
496	Health Insurance	43,486	38,710	106,212	77,100	64,116	Determined by employee
497	Time to Care	0	0	2,359	1,797	0	Deferred by State until Jan 2027
498	Pension	23,505	26,274	62,759	47,795	55,801	State Rate 11.97%
499	Workman's Compensation	27,053	25,329	22,558	22,548	21,633	Determined by employee
500	Life Insurance	0	0	0	1,000	1,500	
501	Office Supplies	0	94	1,800	500	1,000	
502	Printing	0	1,642	1,000	500	1,000	
503	Telephone	0	0	0	1,120	3,307	land lines & cell phones
504	Postage	0	6	0	15	100	
505	Travel	0	0	1,000	0	1,500	Airfare, hotel, etc
506	Meetings and Conventions	0	215	3,000	0	2,000	GIS conference
507	Computer Maintenance	0	0	0	0	712	Network connection(s)
508	Computer Software	0	0	0	680	3,071	Microsoft, Antivirus, Adobe, etc
509	Vehicle Gas & Oil	0	3,394	2,400	2,400	2,700	
510	Vehicle-Lease	0	1,703	0	6,800	6,816	
511	Vehicle Repairs & Maint.	0	210	1,000	1,000	700	
512	Vehicle-Others	0	72	0	138	150	
513	Operations Supplies	0	0	900	500	700	paint for marking
514	Tools/Equipment	0	0	500	500	0	
515	Uniforms	0	0	0	60	0	
516	Professional Services	0	140	25,000	15,000	20,000	Green infrastructure
517	Certificate Fees	0	0	500	100	500	Engineering license
518	Property & Liability Insurance	0	0	0	14,000	6,820	
519	Vehicle DO NOT USE	0	592	0	0	0	
520	Totals	369,185	507,714	795,397	623,826	695,962	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
521	Building Safety Services						
522	Salary-Regular	143,357	168,630	208,000	182,991	291,490	6 positions; added permit tech & housing adv.
523	FICA Expense	11,202	13,376	15,912	13,999	22,299	Fed Rate 7.65%
524	Health Insurance	52,336	49,575	30,288	24,300	62,244	Determined by employee
525	Time to Care	0	0	936	823	0	Deferred by State until Jan 2027
526	Pension	11,971	18,754	24,898	21,904	34,891	State Rate 11.97%
527	Workman's Compensation	15,020	20,231	18,090	18,300	21,633	Determined by employee
528	Life Insurance	0	0	0	1,000	1,500	\$250/employee
529	Employee Training	0	0	0	1,250	2,000	Certification training
530	Telephone	0	0	0	750	3,578	land lines & cell phones
531	Postage	2,048	1,624	2,000	2,300	2,800	violation notices
532	Computer Maintenance	0	0	0	160	570	Network connection(s)
533	Computer Software	0	0	0	121	8,174	OpenGov, Microsoft, Antivirus, etc
534	Vehicle Gas & Oil	0	2,510	0	830	1,250	
535	Vehicle-Lease	0	6,465	25,200	25,200	36,000	1 addl vehicle for new CE Officer
536	Vehicle Repairs & Maint	5,602	1,920	2,500	1,000	1,500	
537	Vehicle-Others	0	54	0	200	300	
538	Operations Supplies	3,822	4,421	5,000	3,500	5,000	Plumbing, electric and mechanical books needed.
539	Uniforms	0	870	0	600	675	
540	MDIA- New Construction	83,092	99,019	100,000	100,000	110,000	Contract with Inspector Company
541	Demolitions	0	0	70,000	70,000	80,000	Est. 6-7 structures in FY26
542	Insurance - Property - Bldg. Safety Serv	2,486	0	0	6,046	2,688	
543	Auto Insurance	0	0	0	17,500	3,852	1 addl vehicle
544	Miscellaneous Capital Account	301,785	0	0	0	0	
545	Vehicle DO NOT USE	14,494	20,326	0	0	0	
546	Totals	647,215	407,775	502,824	492,774	692,443	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
547	Sanitation & Waste						Services mostly outsourced
548	Salary-Regular	128,344	0	0	0	0	outsourced
549	Salary-Overtime	-5	0	0	0	0	outsourced
550	FICA Expense	9,667	530	0	0	0	outsourced
551	Health Insurance	43,486	0	0	0	0	outsourced
552	Pension	10,153	0	0	0	0	outsourced
553	Workman's Compensation	11,380	1,373	0	2,010	2,000	
554	Vehicle Gas & Oil	2,252	2,219	3,500	3,000	3,000	City-owned truck
555	Vehicle Repairs & Maintenance	10,271	18,563	12,400	10,000	13,000	City-owned truck
556	Operations Supplies	0	0	1,020	400	600	
557	Professional Services	913,858	1,058,731	1,104,360	1,104,360	1,137,844	Contracted trash services
558	Tipping Fees	36,928	15,754	15,000	20,000	26,000	Abatements
559	Property & Liability Insurance	0	0	0	1,812	1,820	
560	Clam Shell Truck	30,373	30,373	30,373	30,402	0	Debt paid off FY25
561	Totals	1,196,709	1,127,541	1,166,653	1,171,984	1,184,264	
562	Heavy Equipment Maintenance						
563	Salary-Regular	15,404	0	0	0	0	Role incl. in PW Admin
564	Salary-Overtime	294	0	0	0	0	Role incl. in PW Admin
565	FICA Expense	1,364	0	0	0	0	Role incl. in PW Admin
566	Pension	3,362	0	0	0	0	Role incl. in PW Admin
567	Workman's Compensation	3,751	0	0	0	3,605	
568	Operations Supplies	3,839	3,709	6,000	6,000	5,000	
569	Tools/Equipment	1,586	702	3,000	3,000	2,500	
570	Totals	29,600	4,411	9,000	9,000	11,105	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
571	Highways & Streets						
572	Salary-Regular	332,304	515,247	516,500	456,236	428,842	8 total
573	Salary-Overtime	13,746	22,960	19,800	42,870	35,000	
574	Benefits Payout/Buyback	0	0	0	1,265	0	
575	FICA Expense	26,941	42,908	39,512	38,182	35,484	Fed Rate 7.65%
576	Health Insurance	78,940	118,081	112,500	90,100	92,424	Determined by employee
577	Time to Care	0	0	2,324	2,246	0	Deferred by State until Jan 2027
578	Pension	18,424	58,216	61,825	54,611	51,332	State Rate 11.97%
579	Workman's Compensation	36,448	60,851	45,225	45,216	26,844	Determined by employee
580	Life Insurance	0	0	0	1,750	2,000	\$250/employee
581	Employee Training	0	0	0	0	5,000	CDL training
582	Telephone	0	0	0	684	3,715	land lines & cell phones
583	Computer Maintenance	0	0	0	0	1,363	Network connection(s)
584	Computer Software	0	0	0	146	14,244	OpenGov, Microsoft, Antivirus, etc
585	Vehicle Gas & Oil	33,272	37,436	35,040	35,000	33,000	
586	Vehicle-Lease	0	6,825	27,200	27,200	20,448	
587	Vehicle Repairs & Maintenance	49,319	17,904	30,000	30,000	25,000	
588	Vehicle-Others	0	296	0	1,621	1,500	
589	Operations Supplies	5,907	8,410	6,000	6,000	6,000	
590	Road Salt	13,185	0	20,000	34,137	25,000	
591	Snow Removal Equipment	679	2,702	32,000	35,000	25,000	Rprs/Replacement of snow equip
592	Maintenance Materials	11,047	16,556	15,600	15,000	15,600	Cold patch, gravel, etc
593	Heavy Equipment Repair Maintenance	17,098	6,811	35,000	35,000	30,000	Aging fleet
594	Tools/Equipment	6,965	12,089	15,000	25,000	15,000	
595	Uniforms	27,711	53,036	23,000	27,000	27,000	Cintas contract
596	Property & Liability Insurance	0	0	0	16,500	3,177	
597	Auto Insurance	0	0	0	20,000	23,828	
598	Dorchester Avenue Project	115,998	0	0	0	0	
599	Street Sweeper Purchase	10,206	0	0	0	0	
600	CONCRETE FOR SIDEWALKS	1,500	1,500	50,000	50,000	25,000	For work in conjunction with sidewalk pgm
601	Leaf Vacuum Truck	45,560	45,560	45,560	45,603	0	Loan paid off in FY25
602	Machinery & Equipment Capital	0	0	0	0	12,000	Rpl 8 lighthoods on Muir St
603	Vehicle	31,317	49,391	0	0	0	

GENERAL FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
604	Non-Bonded Debt	0	0	0	0	22,000	Tractor (see CIP)
605	Totals	876,568	1,076,778	1,132,086	1,136,368	1,005,801	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
606	Housing Development						
607	Salaries-Regular	0	42,263	160,000	226,663	310,822	Add Hsg Adv/Tenant Adv;5 Total; 2 are grant paid
608	Benefits Payout/Buyback	0	0	0	766	0	
609	FICA Expense	0	3,218	12,240	17,340	23,778	Fed Rate 7.65%
610	Health Insurance	0	0	32,052	22,100	30,312	Determined by employee
611	Time to Care	0	0	720	1,020	0	Deferred by State until Jan 2027
612	Pension	0	0	19,152	27,132	37,205	State rate 11.97%
613	Workman's Compensation	0	0	299	100	779	Determined by employee
614	Life Insurance	0	0	0	1,000	1,250	\$250/employee
615	Employee Training	0	0	0	0	1,000	Strengths Quest; Fair Housing Essentials, Fin'l training
616	Office Supplies	0	0	100	375	400	
617	Printing	0	0	300	0	300	Banner Printing
618	Telephone	0	0	0	90	2,600	land lines & cell phones
619	Postage	0	0	0	160	390	Bulk and Targeted Mailings
620	Neighborhood Grant Program	0	0	15,000	0	10,000	Grants to 1st X buyers; Energy Star Efficiency Pgm
621	Travel	0	0	500	2,700	3,000	Mileage, airfare, hotels, etc
622	Dues and Publications	0	0	1,000	250	1,045	Create Podcasts, Affordable Housing Mag, Strong Towns
623	Meetings and Conventions	0	0	500	1,000	1,000	
624	Computer Maintenance	0	0	0	80	570	Network connection(s)
625	Computer Software	0	0	0	480	5,784	OpenGov, Microsoft, Antivirus, etc
626	Vehicle Repairs & Maint	0	0	0	0	500	
627	Community Outreach Program	0	0	0	0	1,500	Community events;Hous'g meetings 3x/yr in diff. wards
628	Operations Supplies	0	0	100	1,850	0	
629	Professional Services	0	0	0	43	0	
630	Grant- Neighborhood Revitalization	36,924	0	0	0	0	
631	Totals	36,924	45,481	241,963	303,149	432,235	

GENERAL FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
632	Economic Development						
633	Salary-Regular	7,491	186,937	155,500	198,002	161,082	2 positions; 1 PT tsf to City Mgr
634	FICA Expense	533	14,335	11,904	15,147	12,323	Fed Rate 7.65%
635	Health Insurance	8,850	7,893	10,176	9,200	10,188	Determined by employee
636	Time to Care	0	0	700	891	0	Deferred by State until Jan 2027
637	Pension	-2,424	10,640	18,613	23,701	19,281	State Rate 11.97%
638	Workman's Compensation	948	513	291	575	312	Determined by employee
639	Life Insurance	0	0	0	500	500	\$250 per employee
640	Employee Training	0	120	3,933	0	1,000	
641	Office Supplies	0	966	400	450	500	
642	Printing	0	120	300	0	200	
643	Telephone	0	0	0	135	588	land lines & cell phones
644	Postage	0	340	0	450	500	Mailings for property registrations
645	Marketing	24,700	54,056	32,500	25,000	32,500	Banners, brochures, etc
646	Travel	0	2,065	1,500	1,000	1,800	Mileage, airfare, hotels, etc
647	Dues & Publications	545	382	600	750	1,000	IMEDA, ICMA dues
648	Meetings and Conventions	690	3,754	1,250	1,500	3,500	ICMA, MML Conf
649	Computer Maintenance	0	0	0	0	285	Network connection(s)
650	Computer Software	0	0	0	250	3,543	OpenGov, Microsoft, Antivirus, etc
651	Vehicle Gas & Oil	0	59	0	75	75	
652	Vehicle-Lease	0	1,287	0	4,500	4,500	
653	Vehicle Repairs & Maint	0	0	0	0	500	
654	Vehicle-Others	0	12	0	50	50	
655	Operations Supplies	0	774	650	300	500	
656	Professional Services	0	1,920	0	0	0	
657	Property & Liability Insurance	0	0	0	10,000	796	Dept Allocation
658	Auto Insurance	0	0	0	3,500	897	
659	Flood Mitigation Grant (MEMA)	6,533	0	0	0	0	
660	Groove City Black Heritage	5,000	0	0	0	0	
661	Vehicle DO NOT USE	0	429	0	0	0	
662	Totals	52,866	286,602	238,317	295,976	256,419	

GENERAL FUND

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

GENERAL FUND

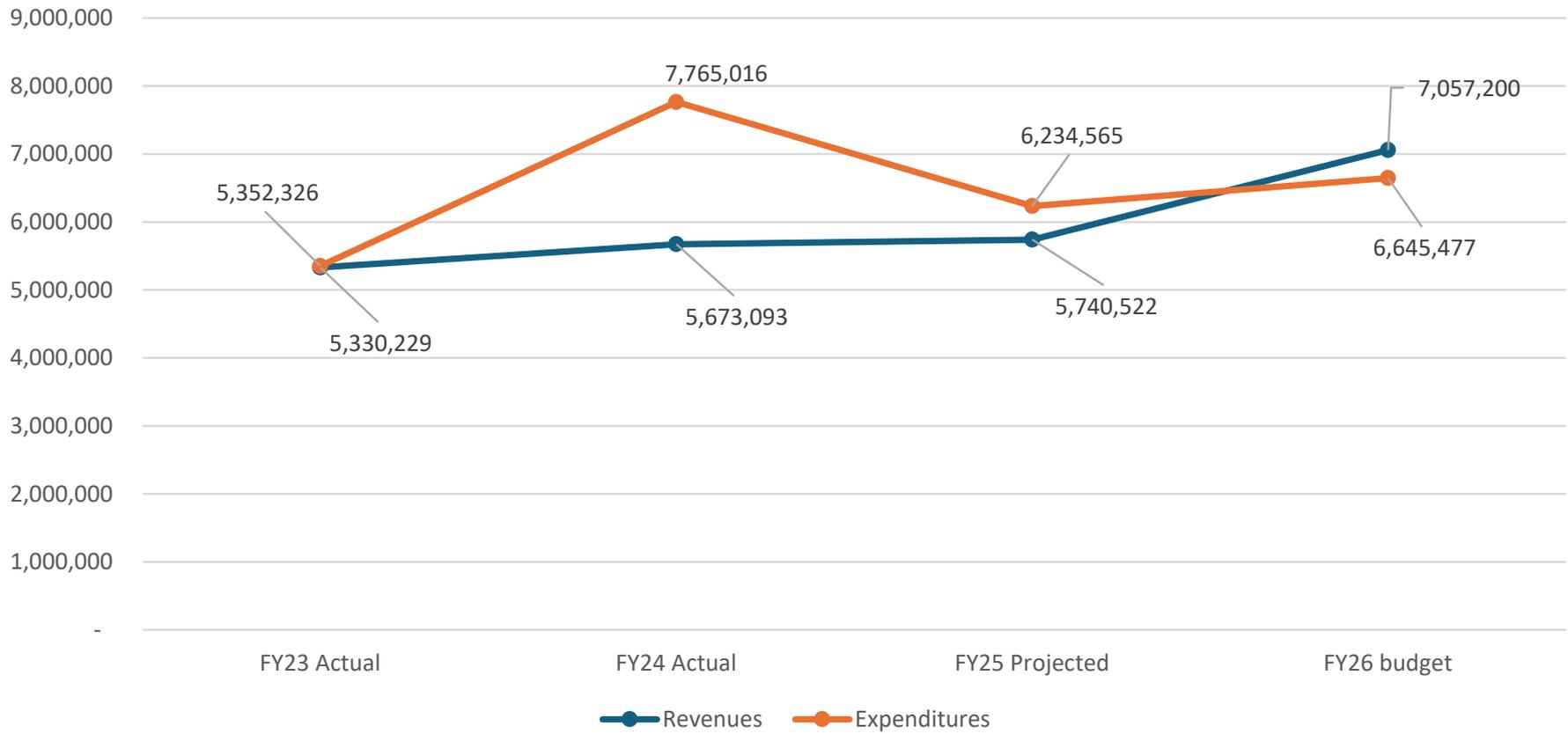
Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
696	Transfer from GF to Spec Proj(Comp Plan)	0	0	50,000	0	0	
697	Transfer from GF to Spec Proj(1% Arts)	0	0	20,376	10,188	3,178	
698	Transfer from Gen Fund to Special Funds	0	0	240,000	0	0	
699	Totals	-1,147,544	-1,221,184	-680,524	-1,177,439	-868,729	
700							
701	GENERAL FUND TOTAL EXPENDITURES	14,404,263	15,083,652	18,712,380	16,992,739	18,122,284	
702	GENERAL FUND NET INCOME	3,319,217	1,772,578	-950,156	740,281	0	

FY2026 BUDGET

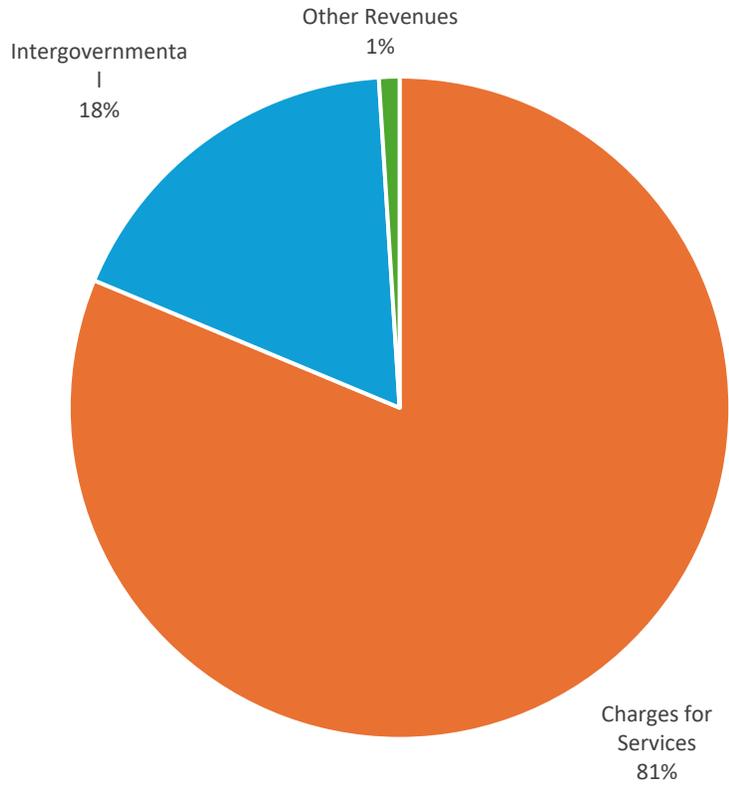
SEWER FUND



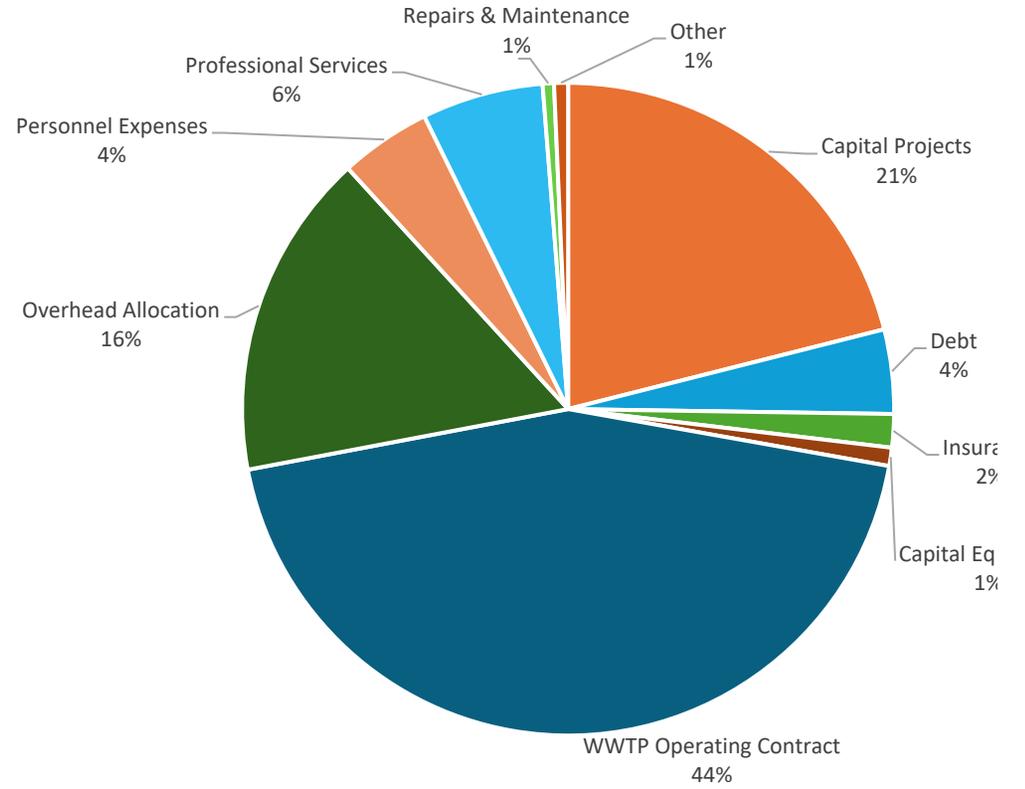
Sewer Fund Revenues vs. Expenses



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		
703	SEWER FUND REVENUES						
704	ENR O&M Grant	294,839	264,384	0	255,740	250,000	
705	Trenton Street Grant	0	0	4,100,000	0	0	Project has a delayed start
706	Non-Bonded DebtFY25 Prevent. Sewer Equip	0	0	200,000	0	0	
707	Impact Fees - Sewer	0	6,900	0	6,900	6,900	New county connections
708	Sewer Service	4,476,249	4,656,563	4,700,000	4,700,000	4,935,000	City Services & connections
709	Sanitary #4 Sewer Charge	75,702	107,141	109,200	109,000	114,400	County Services
710	Sanitary #1 Sewer Charge	161,401	220,216	233,900	233,900	245,600	County Services
711	Sanitary #3 Sewer Charge	24,831	33,631	35,700	35,700	37,500	County Services
712	Sanitary District #7	82,085	114,932	122,300	122,300	128,400	County Services
713	Sanitary District #7A	0	0	0	1,200	8,000	County Services
714	Horn Point CES Sewer	16,792	19,643	18,500	18,500	19,400	County Services
715	Pollution Control-Septic	89,101	108,013	100,000	100,000	105,000	Septic companies
716	Discharge Service	95,930	118,952	130,000	130,000	136,500	Industrial companies excess discharge
717	Interest & Dividends	13,297	22,717	0	26,650	70,000	
718	Miscellaneous Revenue	0	0	0	632	500	
719	Loan and Grant Proceeds	0	0	0	0	1,000,000	Cambridge Creek Interceptor Rehab
720	SEWER FUND TOTAL REVENUES	5,330,229	5,673,093	9,749,600	5,740,522	7,057,200	
721							

SEWER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
722	SEWER FUND EXPENDITURES						
723	Sewer Service (Waste Water Treatment Plant)						
724	Tools/Equipment	0	0	0	458	500	
725	Professional Services	295,758	-63,245	200,000	55,000	400,000	Sewer study, Head works design
726	WWTP Operations	2,316,463	2,736,557	2,852,248	2,852,248	2,940,000	MES contract
727	Pre-Treatment Fees	16,522	17,420	26,352	26,352	24,000	
728	Improvements Other Buildings-CAP	26,735	28,826	385,000	385,000	300,000	Improvements to pumps
729	Non-Bonded Debt	13,942	33,606	86,134	86,134	86,134	
730	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
				FY25 Budget	Projected		
731	Sewer Utilities Maintenance						
732	Salary-Regular	41,992	48,345	189,500	89,707	194,892	4 Positions
733	Salary-Overtime	149	402	600	4,590	7,240	
734	FICA Expense	3,468	3,571	14,497	7,214	15,463	Fed rate 7.65%
735	Health Insurance	17,291	16,241	70,392	32,200	40,248	Determined by employee
736	Time to Care	0	0	853	73	910	
737	Pension	3,500	4,595	22,683	10,738	23,329	MD rate 11.97%
738	Workman's Compensation	-156	4,807	4,667	4,656	14,422	Determined by employee
739	Life Insurance	0	0	0	750	1,000	
740	Employee Training	0	0	0	0	3,000	
741	Computer Maintenance	0	0	0	56	162	Network connection(s)
742	Computer Software	0	0	0	0	1,401	Microsoft, Antivirus, etc
743	Vehicle Gas & Oil	1,248	757	1,500	0	8,000	
744	Vehicle Repairs & Maintenance	936	616	500	1,200	6,000	
745	Operations Supplies	0	0	0	0	2,500	
746	Heavy Equipment Repair Maintenance	3,381	11,697	24,567	24,000	25,000	
747	Tools/Equipment	0	0	0	0	3,000	
748	Sewer Pipe Materials	975	0	0	15	0	
749	Curb & Gutter Material	0	0	5,000	0	0	
750	Manhole Rings	236	2,807	0	0	0	
751	Sewer Repair/Maintenance	4,973	8,049	0	5,890	12,000	
752	Professional Services	0	2,099	0	0	0	
753	Cambridge Creek Sewer Line	0	0	0	0	1,000,000	Congressional Grant
754	Insurance-Property	71,296	93,242	93,242	93,242	108,935	Dept Allocation
755	Auto Insurance	0	0	0	2,100	897	
756	Machinery & Equipment Capital	0	0	0	0	60,000	F250 for Camera Trailer
757	Vehicle	0	0	28,944	0	0	
758	Totals	149,289	197,227	456,945	276,431	1,528,399	

SEWER FUND

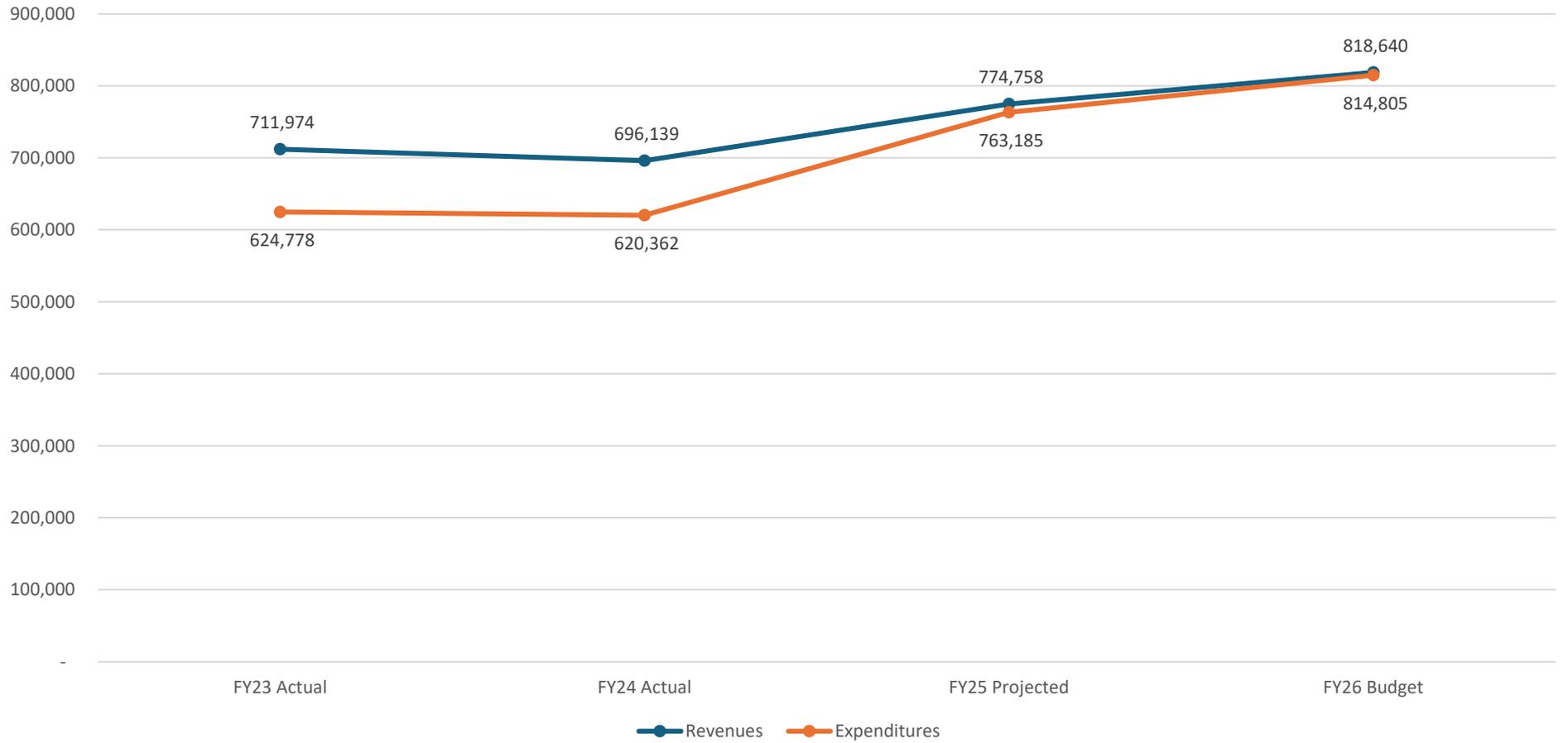
Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
759	Miscellaneous						
760	Pension	7,447	-136,966	0	0	0	
761	OPEB Expense	-6,059	18,242	0	0	0	
762	West End Sewer Project	0	2,210,137	0	884,994	0	
763	Trenton Street Project	0	0	4,100,000	0	0	Project has a delayed start
764	Miscellaneous Operating Expense	0	10,000	0	0	0	
765	Preventative Maintenance Capital Items	0	0	400,000	401,753	100,000	
766	Depreciation Expense	1,178,149	1,184,112	0	0	0	
767	Overhead Allocation	1,351,074	1,507,953	1,075,000	1,075,000	1,075,000	
768	Trnsf fr Sewer to Spec Proj(1% of Arts)	0	0	41,000	0	600	
769	Transfer to Other Funds	0	0	0	0	0	
770	Totals	2,530,611	4,793,477	5,616,000	2,361,747	1,175,600	
771	Debt Service						
772	Principal Payments	0	0	184,477	190,844	190,844	
773	Interest	0	0	0	0	0	
774	Totals	0	0	184,477	190,844	190,844	
775	Bonded Debt						
776	Principal Payments	1,094	22,430	0	0	0	
777	Interest	1,911	-1,281	0	0	0	
778	Totals	3,005	21,148	0	0	0	
779							
780	SEWER FUND TOTAL EXPENDITURES	5,352,326	7,765,016	9,807,156	6,234,214	6,645,477	
781	SEWER FUND NET INCOME/(LOSS)	(22,097)	(2,091,923)	(57,556)	(493,692)	411,723	

FY2026 BUDGET

MARINA FUND

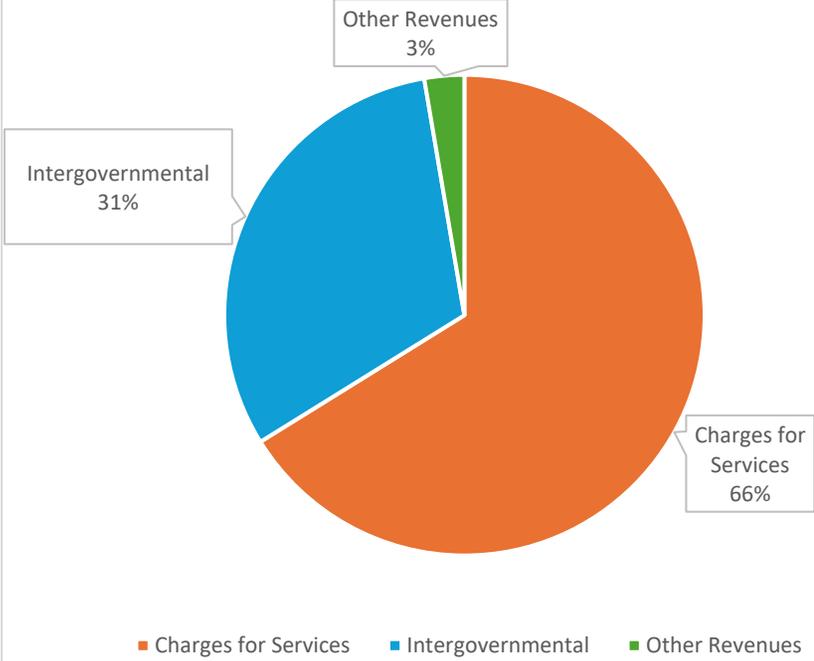


Marina Fund - Revenues v Expenses

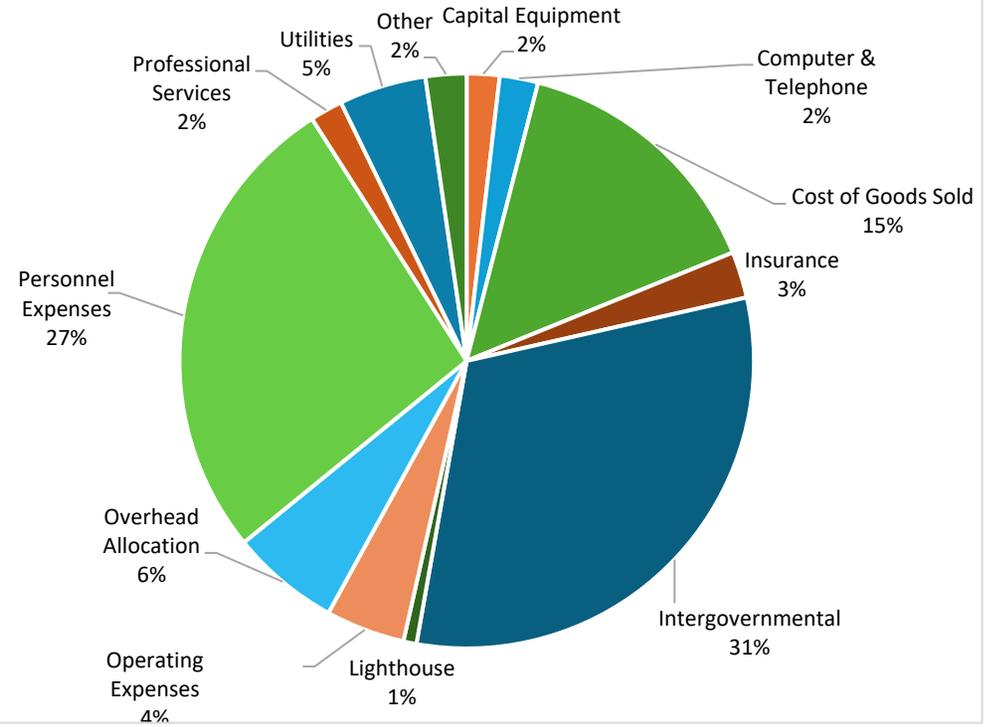


Marina Fund - Sources of Revenue - FY26

Budget



Marina Fund - FY26 Budgeted Expenditures



MARINA FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
782	MARINA FUND REVENUES						
783	DNR Grants-Marina	121,925	168,630	250,000	260,000	255,000	
784	Boat Slip Rentals	281,171	265,400	290,000	232,000	247,500	Annual & Monthly rental fees
785	Boat Slip Electric	32,665	29,812	29,006	29,800	31,900	
786	Cruise Ships	10,622	5,713	15,000	1,068	15,000	
787	Transients-Subleasing	58,725	68,402	46,800	71,800	72,400	Daily rentals
788	Dockmaster-Misc Receipts	1,768	4,244	2,200	3,000	3,000	Sundries
789	Pump Out Station	950	1,104	840	840	840	
790	Marine Fuel	204,149	152,835	177,803	168,750	171,000	
791	Interest & Dividends	0	0	0	7,500	22,000	
792	MARINA FUND-TOTAL REVENUES	711,974	696,139	811,649	774,758	818,640	
793							

MARINA FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
794	MARINA FUND EXPENDITURES						
795	Marina Branch						
796	Salary-Regular	0	70,604	169,000	127,500	143,720	4 Positions; 2FT/2PT
797	Salary-Overtime	0	0	3,500	0	0	
798	FICA Expense	0	4,750	12,929	9,754	10,995	Fed rate of 7.65%
799	Health Insurance	0	0	42,108	33,732	32,064	Determined by employee
800	Time to Care	0	0	761	65	0	State deferred until Jan 2027
801	Pension	0	0	20,229	15,262	17,203	State rate 11.97%
802	Workman's Compensation	0	4,875	13,568	13,560	14,065	Determined by employee
803	Life Insurance	0	0	0	500	500	\$250/employee
804	Processing Fees (Dockwa)	0	16,025	0	16,900	18,000	Credit card fees
805	Employee Training	0	0	0	0	5,800	AMI - CMM and MIT courses
806	Office Supplies	0	962	0	250	1,000	incl Marina Cmttee
807	Telephone	0	0	0	610	1,100	land lines & cell phones
808	Advertising	0	0	0	0	5,000	Ad placements
809	Marketing	0	1,564	0	2,500	6,000	Swag, Boat Shows, Kiosk
810	Travel	0	0	0	0	1,000	AMM training
811	Dues & Publications	0	0	0	0	600	AMI membership
812	Computer Maintenance	0	0	0	80	285	Network connection(s)
813	Computer Software	0	4,500	0	4,700	16,231	Dockwa, Microsoft, etc
814	Vehicle Gas & Oil	0	0	1,000	100	240	
815	Vehicle Repairs & Maint	0	0	1,000	0	500	Maintenance
816	Operations Supplies	0	112	0	0	1,000	Bathroom cleaning supplies & papergoods
817	Fuel & Motor Oil	162,814	120,354	136,440	112,500	118,000	Cost of goods sold
818	Sundries & Ice	0	840	0	2,830	2,900	
819	Maintenance Materials	4,952	4,160	5,000	2,700	5,000	
820	DNR Pumpout O & M Grant	0	0	0	0	500	universal tip & hose
821	Other Repairs and Maintenance	9,089	15,537	11,000	3,600	2,500	
822	Tools/Equipment	0	374	0	1,000	1,000	
823	Flow Prevention Test	0	300	0	350	350	
824	Trash Containers	0	1,609	0	5,150	5,000	Dumpsters
825	Lighthouse expenses	8,417	5,846	10,500	5,100	6,000	phone line for alarm; misc repairs
826	Uniforms	0	2,701	0	1,000	2,000	

MARINA FUND

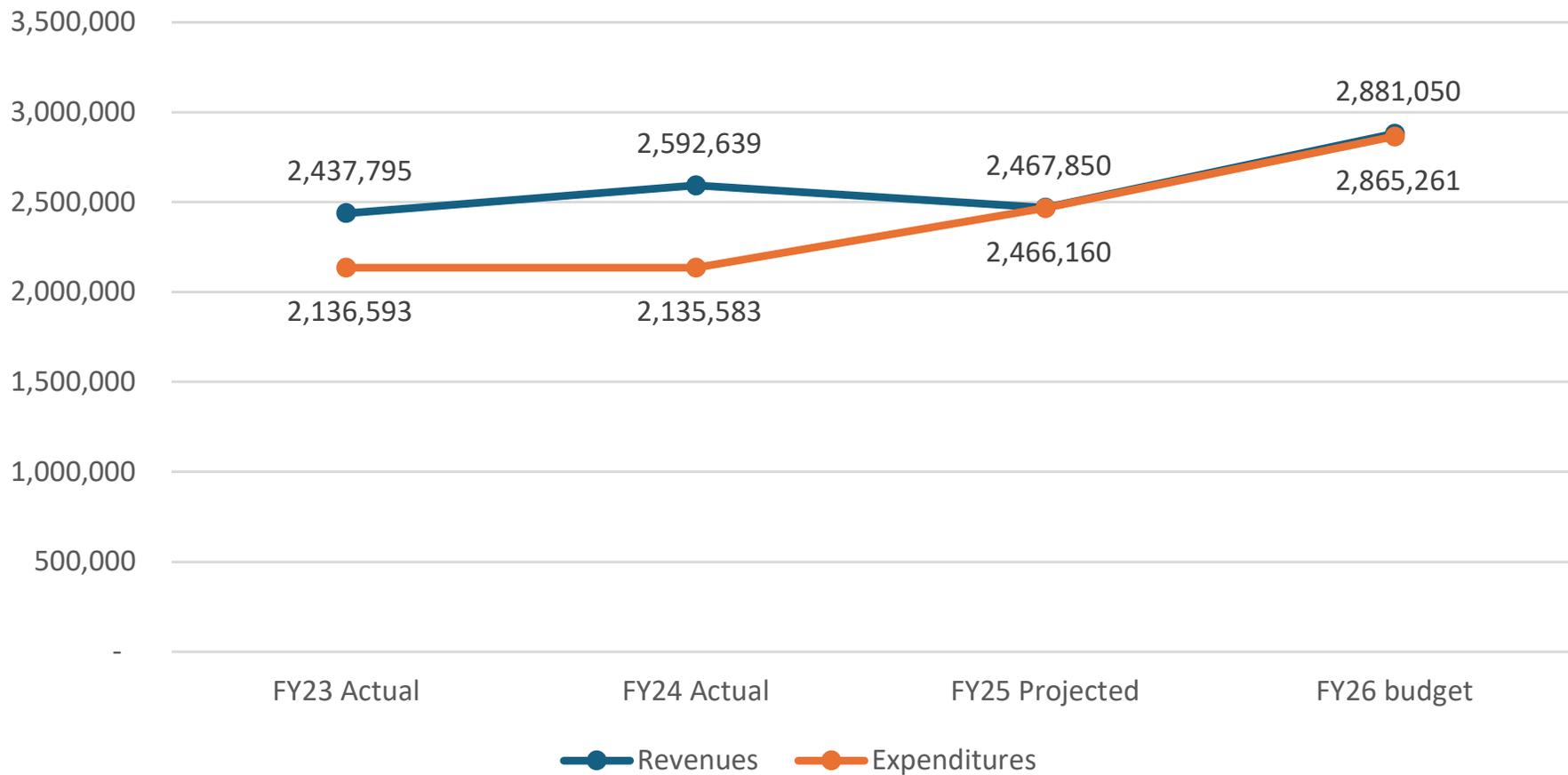
Line	Account Description	FY23 Actual	FY24 Actual	FY25		FY26 budget	Note
				Budget	Projected		
827	Professional Services	270,480	135,240	0	12,000	15,000	Engineering Asst- Dock Replacement
828	Energy Costs-Street lights	4,800	25,971	59,000	44,000	40,000	Lighting around marina
829	Miscellaneous Operating Expense	0	1,170	0	0	0	
830	Fuel Compliance	0	5,130	0	0	0	
831	Insurance-Property	2,787	3,923	3,300	6,500	19,332	Dept Allocation
832	Auto Insurance	0	0	0	2,200	1,920	
833	Contingency	0	1,600	10,000	0	0	
834	DNR Grant Main Marina Imp	0	17,600	255,000	225,000	255,000	
835	Miscellaneous Capital Account	0	0	22,500	0	0	
836	Machinery & Equipment Capital	0	140	10,000	0	15,000	Minisplit HVAC for bathhouse
837	Totals	463,337	445,887	786,835	649,443	764,805	
838	Miscellaneous						
839	Depreciation Expense	161,441	174,475	0	0	0	
840	Dock "A" Reconfiguration	0	0	60,000	63,233	0	Completed FY25
841	Overhead Allocation	0	0	50,000	50,000	50,000	
842	Totals	161,441	174,475	110,000	113,233	50,000	
843	MARINA FUND TOTAL EXPENDITURES	624,778	620,362	896,835	762,676	814,805	
844	MARINA FUND NET INCOME/(LOSS)	87,196	75,777	(85,186)	12,082	3,835	

FY2026 BUDGET

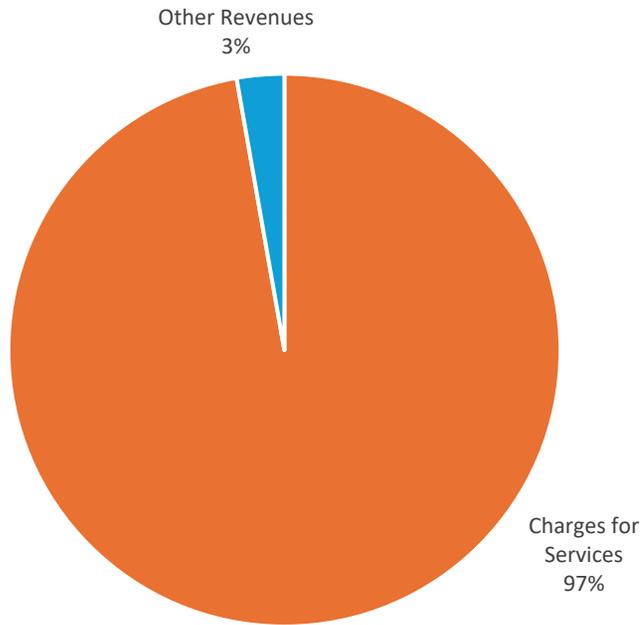
WATER FUND



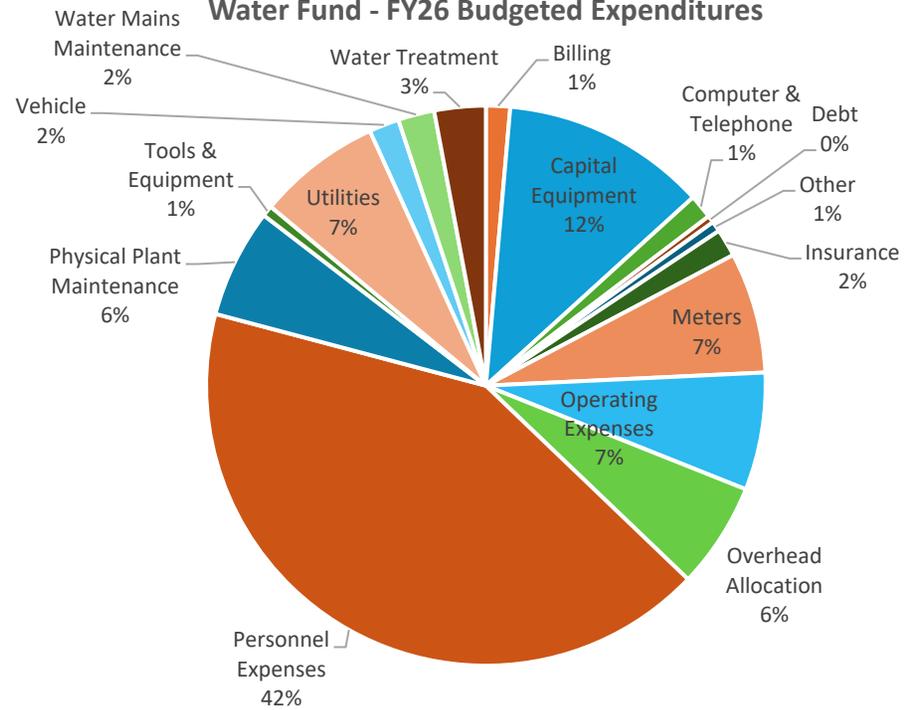
Water Fund Revenues vs. Expenses



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

858

WATER FUND

Line	Account Description	FY23 Actual	FY24 Actual	FY25		Note
				FY25 Budget	Projected	
859	WATER FUND EXPENDITURES					
860	Water Utilities Administration					
861	Salary Supervisor	295,151	263,357	0	0	
862	Salary - Regular	0	26,043	278,275	281,000	214,240 4 Positions
863	Salary - Overtime	0	212	0	0	
864	Fica Expense	23,450	23,972	21,288	21,497	16,550 Fed rate 7.65%
865	Health Insurance	259,760	121,554	176,724	59,400	52,176 Determined by employee
866	Time to Care	0	0	1,252	108	0 Deferred by the state until Jan 2027
867	Pension	101,977	-75,761	105,162	33,636	25,645 MD rate 11.97%
868	Workers Compensation	0	0	0	5,220	473 Determined by employee
869	Life Insurance	0	0	0	1,250	1,000 \$250/employee
870	Vacation/Comp Buyback	0	27,857	0	0	
871	Processing Fee Credit Card	13,685	9,156	10,000	6,700	7,000
872	Employee Training	5,212	4,416	5,000	-1,010	0
873	Worker's Compensation	0	0	50,520	0	0
874	Office Supplies	72,165	83,639	90,000	16,500	17,500
875	Telephone	2,880	2,029	2,869	3,425	1,644
876	Utilities Billing (Postage/Processing)	0	0	0	30,000	40,000
877	Computer Maintenance	0	0	0	440	13,691 Network connection(s)
878	Computer Software	0	0	0	380	3,907 Microsoft, Antivirus, etc
879	Legal Fees	12,000	12,000	15,000	0	0
880	Utilities	12,540	15,000	15,000	1,200	5,000
881	Miscellaneous Operating Exp.	1,729	1,138	3,000	300	3,000
882	Property & Liability Insurance	22,157	43,065	44,000	10,716	12,000
883	Write-Offs	0	134	0	30,000	2,500
884	Principal Payments	9,016	5,833	12,022	12,022	12,024
885	Overhead Allocation	0	0	175,000	175,000	175,000
886	Totals	831,722	563,645	1,005,112	687,783	603,350

WATER FUND

Line	Account Description	FY25				Note	
		FY23 Actual	FY24 Actual	FY25 Budget	Projected		FY26 budget
887	Utilities Maintenance						
888	Salary Regular	76,473	50,987	585,275	546,102	594,694	11 positions
889	Salary - Overtime	16,480	22,559	15,000	10,740	11,090	
890	Salaries - Maintenance	392,669	493,199	0	0	0	
891	Fica Expense	35,844	41,109	45,921	42,598	46,342	Fed rate 7.65%
892	Health Insurance	0	0	0	81,800	122,604	Determined by employee
893	Time to Care	0	0	2,634	227	0	Deferred by the state until Jan 2027
894	Pension	0	0	0	65,368	71,184	MD rate 11.97%
895	Workers Compensation	0	0	0	58,720	39,194	Determined by employee
896	Life Insurance	0	0	0	2,250	2,750	\$250/employee
897	Employee Training	0	0	0	500	5,000	CDL training
898	Office Supplies	0	0	0	2,500	2,500	
899	Telephone	0	0	0	1,140	3,373	
900	Dues & Publications	0	0	0	667	1,000	
901	Computer Maintenance	0	0	0	440	1,628	Network connection(s)
902	Computer Software	0	0	0	360	15,603	OpenGov, Microsoft, Antivirus, etc
903	Vehicle - Gas & Oil	30,450	25,288	32,000	22,000	25,000	
904	Vehicle - Repair & Maint.	16,692	27,178	16,980	22,000	25,000	
905	Vehicle - Others	0	0	0	775	0	
906	Tools & Equipment	2,950	10,621	14,000	14,500	18,000	
907	Water Mains - Maintenance	48,539	45,964	50,000	60,000	60,000	
908	Uniforms	3,096	2,540	5,000	1,700	3,000	
909	Maintenance of Services	64,710	77,196	125,000	47,000	50,000	
910	Water Meters	21,994	44,131	150,000	194,000	200,000	
911	Water Treatment	48,019	55,855	55,000	80,000	85,000	
912	Maintenance - Physical Plant	126,275	151,144	237,500	187,000	180,000	
913	Professional Services	0	0	10,000	0	10,000	Study for pump station
914	Utilities	189,088	190,189	190,000	191,000	200,000	3 Pump stations
915	Property & Liability Insurance	0	0	0	22,650	16,896	
916	Auto Insurance	0	0	0	17,300	17,052	
917	Maintenance Materials	-13,354	-19,364	0	0	0	
918	Street Repairs	14,908	15,314	25,000	34,900	40,000	
919	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		
920	WaterMain (NEW) Installation	15,568	71,212	80,000	8,350	75,000	New Installs & rplc aging lines
921	Depreciation	156,009	171,376	0	0	0	
922	Totals	1,253,189	1,476,496	1,689,710	1,771,588	2,261,911	

WATER FUND

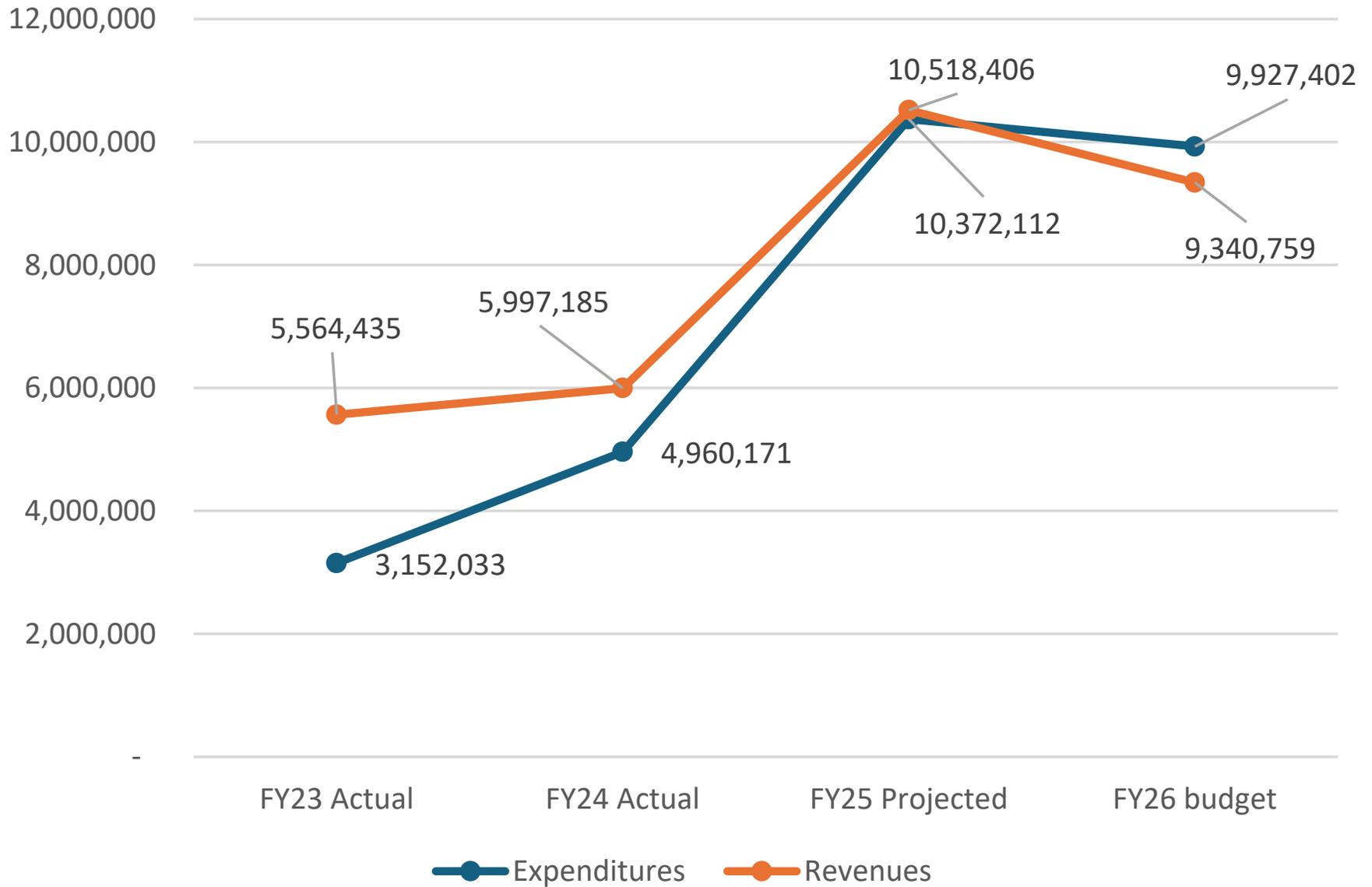
Line	Account Description	FY23 Actual	FY24 Actual	FY25 Budget	FY25		Note
					Projected	FY26 budget	
923	GENERAL & ADMINISTRATIVE EXPENSES						
924	WORKMAN'S COMP	51,514	67,978	0	0	0	
925	WRITE OFFS	168	100	0	0	0	
926	Totals	51,682	68,078	0	0	0	
927	CONTROL ACCOUNT						
928	OPEB EXPENSE	0	27,363	0	0	0	
929	TRANSFER TO SPEC PROJ, 1% FOR ARTS	0	0	3,354	3,354	0	
930	Totals	0	27,363	3,354	3,354	0	
931							
932	WATER FUND-TOTAL EXPENDITURES	2,136,593	2,135,583	2,698,176	2,462,725	2,865,261	
933	WATER FUND-NET INCOME/(LOSS)	301,202	457,056	2,754	5,125	15,789	

FY2026 BUDGET

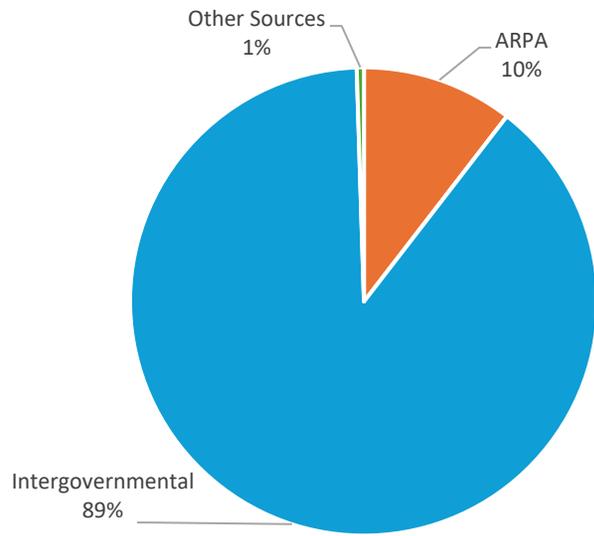
SPECIAL PROJECTS FUND



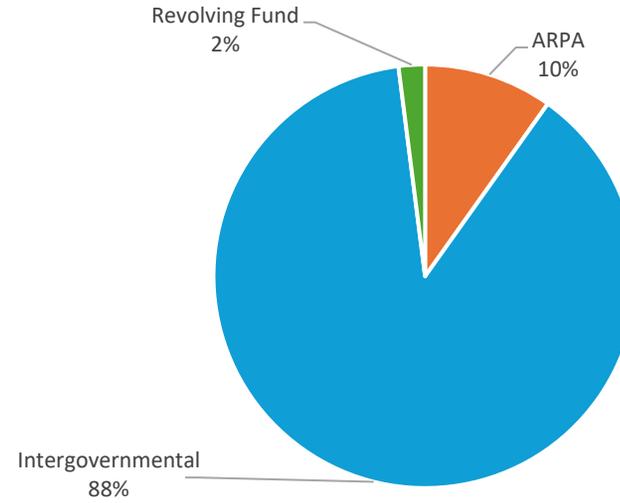
Special Projects Fund- Revenues vs. Expenditures



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		
934	SPECIAL PROJECTS FUND REVENUES						
935	Cannery Park (MD20 CD2)	125,999	66,930	0	341,353	205,921	Awarded: \$510K+75k+200K
936	Cornish Park (closed)	230,290	1,500	89,732	0	0	Completed
937	Bayley Road Sidewalk (closed)	115,998	6,105	0	0	0	Completed
938	Flood Resiliency - FEMA Sea Rise Mitigation	0	0	0	0	0	\$18M award Cancelled
939	Pine St Revitalization - Race St	65,671	156,044	0	276,879	0	Expect cmlpl FY25
940	TAG Grant (closed)	18,829	0	0	0	0	Completed
941	CDBG Special Projects MD22CD#9	0	896,718	1,804,990	107,778	1,567,773	Awarded \$2.6M
942	HOW Project	0	108,996	2,578,281	2,891,004	1,000,000	FY24 Awd: \$3M
943	Cannery Park (DNR Grant / LWCF)	0	0	1,000,000	0	250,000	Awarded: \$1M
944	Bike Feasibility Grant - closed	3,200	28,800	0	0	0	Completed
945	ARPA	3,021,968	2,543,810	3,427,871	2,835,210	977,184	Completed
946	601 CHESAPEAKE COURT	564,602	0	0	0	0	Completed
947	MDSTATEPOLICE LICENSE PLATE READER GRANT	94,907	0	0	0	0	Completed
948	Leonard's Lane - Camb. Green Tech Park & Garden La	124,735	3,956	0	0	0	Completed
949	Maces Lane - Comm. Ct. (SDF2021/CAMB0433)	323,488	0	0	0	0	Completed
950	Pub. Svsc. Bldng (MEA /Pub. Facility Solar Grant Prog)	125,000	0	0	0	0	Completed
951	444-448 Race St. (CL 2023 Camb. 00158)	77,110	0	0	0	0	Completed
952	Mace's Lane - Boys/Girl Club (MD CDBG MD22CD3) 1,	323,878	1,092,439	0	198,248	0	Awarded: \$1.6M
953	Cannery Park Community Legacy Grant00616	0	159,577	600,000	585,220	0	Awarded: \$600K+\$100K
954	Maces Lane (00555)	0	387,176	0	431,760	0	Awarded: \$500K
955	444-448 Race Street (#1)	0	366,504	0	93,350	0	Completed, see also CL2023 Camb 158
956	Beasley Market 00432 (closed)	276,750	0	0	0	0	Completed
957	Pine St Community Market II CL2022 00556	0	23,250	0	0	0	Completed
958	Leonards Lane (Sen. Cardin/Nat'l Prk Srv.)	8,112	6,603	0	0	0	\$389 awd- Advanced in 2023
959	P&Z Comprehensive Plan (St of MD Grant)	0	0	50,000	0	0	Did not receive FY25 award
960	Water Wave Screen	0	0	430,000	495,000	0	Completed
961	1% for Arts - Transfer from other Funds	0	0	63,654	13,542	9,194	
962	Transfer from Gen Fund (Rolled Up in on)	0	0	790,000	0	0	
963	Technical Assistance MDStateArts Council	10,000	0	0	17,453	17,150	PY in General Fund
964	Leonard Lane (705) - Pub.Facility Solar Grnt(MEA)	53,900	0	0	0	0	Completed
965	Hazard Mitigation Grant FR \$570,000	0	0	0	248,286	248,288	Awd: \$570K +\$560K
966	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		
967	FEMA - MDEM-Community Development	0	0	190,000	0	0	part of x35043
968	Police Recruitment & Retention	0	0	85,000	0	85,000	Did not receive FY25 award
969	Gun Violence Reduction Grant	0	0	100,000	18,150	25,000	
970	Warrant Apprehension	0	0	10,000	15,000	25,000	
971	Cops Hiring Fed Grant	0	0	100,000	42,402	42,402	Awd \$125 over 3 yrs
972	BJAG (Federal)	0	0	13,000	0	0	Did not receive FY25 award
973	Bullet Proof Vests (Federal)	0	0	0	0	3,750	
974	BARM (State)	0	0	0	3,750	0	Can only apply every other year
975	BYRNE-JAG Grant 2020-0021 CAMB PUB SAF(State)	0	0	73,000	0	0	Did not receive FY25 award
976	Tobacco Compliance	0	0	0	7,100	7,000	
977	Resident Sidewalk Program, PriorYRR repay	0	0	40,000	2,605	37,395	Revolving fund
978	MD Safe Streets for All-DOT	0	0	320,000	0	320,000	Awd \$320K
979	MEA PUBFAC SOLAR GRANT 1025WASH	0	0	0	128,800	0	Spend cml, need to file for reimb
980	MEA-RESILIENTMDPROGRAM PRECONST PLANNING	0	0	0	120,000	0	Awd \$120K
981	444-448 CL2024 Cambridge 00246	0	0	0	463,036	0	Awd \$500 see also 35031
982	PACT GRANT FY 2025 CPD	0	0	0	35,000	0	Completed
983	Facade Improvement - MFIP 2025	0	0	0	0	50,000	Awd \$50K
984	Race Street - CL 2025 (444-448 Race St)	0	0	0	0	500,000	Awd \$500K
985	Maces Lane-DHCD-FY25 Demolition Fund	0	0	0	0	500,000	Awarded: \$500K
986	Land Bank S+44e-DR-MC Feasibility	0	0	0	17,500	0	Awd \$17.5K
987	FEMA FLOOD MITIGATION PHASE I DESIGN	0	148,777	1,800,000	750,000	893,363	Awd \$1.8M
988	HUD Lead Hazard Control	0	0	0	131,548	808,083	Awd \$1,879,262
989	Green Infrastructure-CBT-Stormwater Mgmt	0	0	0	16,473	148,257	Awd \$164,730
990	Stormwater Management NFWF Habitat Resto	0	0	0	0	1,100,000	Awd \$2.2+ over 2 yrs
991	Flood-MDNR-Mill Street Greenspace	0	0	0	183,000	0	Awd \$183K to acquire property
992	Community Activites Program-GOCCP-Events	0	0	0	0	40,000	
993	Flood-DNR-Dredging Lodgecliff, Jenkins Creek (\$200K)	0	0	0	20,000	180,000	Awd \$200K
994	OldCityHall-MHT-Clock Tower Restoration	0	0	0	0	100,000	Requires \$100K match
995	Old City Hall-MD DGS-HazMat Remediation	0	0	0	0	200,000	Awd \$200K
996	SPECIAL PROJECTS FUND TOTAL REVENUES	5,564,435	5,997,185	13,565,528	10,518,406	9,340,759	
997							

SPECIAL PROJECTS FUND

Line	Account Description	FY25					Note
		FY23 Actual	FY24 Actual	FY25 Budget	Projected	FY26 budget	
998	SPECIAL PROJECTS FUND EXPENDITURES						
999	Hazard Pay	157,571	0	0	0	0	Completed
1000	HSA - Employer Contributions	37,364	47,500	0	0	0	Completed
1001	ARPA (See schedule for detail)	0	395	2,407,430	2,835,210	977,184	Completed
1002	Resident Sidewalk Program	0	0	200,000	158,818	200,000	Revolving Fund
1003	How Project NON Reimbursable	0	0	0	0	0	
1004	Comm Legacy BEASLEY MKT CL2021CAMB00432	200,000	0	0	0	0	Completed
1005	Bayly Road Sidewalk (closed)	156,514	0	0	0	0	Completed
1006	Choptank Sidewalks (closed)	0	72,010	0	0	0	Completed
1007	Cannery Park(MD20 CD2)	0	66,932	0	481,783	122,188	
1008	Cannery Park Supplemental 1	63,323	0	0	0	0	Completed
1009	Cannery Park Supplemental 2	50,774	0	0	0	0	Completed
1010	Cannery Park Chimney	0	0	0	0	0	
1011	Cornish Park MDDNR 72-93-9-183	276,248	119,981	89,732	50	0	Completed
1012	Revitalization Pine & Race St	40,675	183,279	0	276,879	0	Expect to cmpl by 6/30/2025
1013	FEMA Sea Rise	0	0	0	0	0	
1014	TAG Grant - Small Area Plan (Camb. 00019)	18,830	0	0	0	0	Completed
1015	CDBG Special Proj. (MD22CD#9)	31,250	893,199	1,804,990	80,523	1,595,028	
1016	HOW Project Reimbursable	12,724	121,720	2,578,281	2,865,557	1,000,000	
1017	Flood Resiliency Grant	0	0	0	0	0	moved to x297
1018	Cannery Park DNR Grant	1,278	0	1,000,000	100	250,000	Awarded: \$1M
1019	NWFW Grant	0	0	0	0	0	
1020	Bike Feasibility Grant	3,200	28,800	0	0	0	Completed
1021	Mural - Cabin Historical Documentation	0	0	0	0	0	
1022	601 CHESAPEAKE COURT PURCHASEOFPROPERTY	547,923	0	0	0	0	Completed
1023	MD ST POLICE LICENSE PLATE READER GRANT	94,907	0	0	0	0	Completed
1024	Leonard's Lane - Green Tech Park & Comm Garden	112,954	0	0	0	0	Completed
1025	MACESLANE COMM CT PHASEIISDF2021CAMB0433	323,488	0	0	0	0	Completed
1026	444-448 Race St. (CL 2023 Camb.00158)	77,110	366,486	0	56,404	0	Completed
1027	Mace's Lane - Boys/Girl Club (CDBG MD22CD3)1,600,	323,878	1,241,138	0	34,985	0	Completed
1028	Cannery Park Supplemental 3	0	34,206	0	0	0	Completed
1029	Cannery Park Community Legacy Grant00616	0	493,946	600,000	112,322	93,732	Awarded: \$700K; Will cmpl in FY26
1030	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		
1031	P & Z Comprehensive Plan	0	0	150,000	0	0	In General Fund
1032	Water Wave Screen	0	0	430,000	484,420	0	Completed
1033	1% for the Arts - Expense	0	0	0	0	0	
1034	Technical Assistance MDState Arts Council	0	0	0	17,453	17,150	PY in General Fund
1035	00556 CL-2022 PINE ST PHASEII CommMarket	76,750	0	0	0	0	Completed
1036	Leonards Lane Nat Pk Sen Cardin Award #2	0	6,603	50,744	20,000	354,443	\$389K Awd
1037	MEA PUBFAC SOLAR GRANT LEONARDS LN	42,650	0	0	0	0	Completed
1038	MD DNR CAMB MUNICIPALYACHTBASIN PUMPOUT	0	0	0	0	0	Completed
1039	Hazard Mitigation Grant FR \$570,000	0	133,426	190,000	248,286	248,288	Awarded \$570K+\$60K
1040	CPD Community Safety Works \$100,000	0	97,465	0	21	0	Completed
1041	CL-2024 Cambridge 00299 PineStMkt	0	25,000	0	0	0	Completed
1042	FY23 Chesapeake Bay Sec117 CedarSt 28960	0	16,630	0	12,330	0	Completed
1043	MEA PUBFAC SOLAR GRANT 1025WASHST	0	0	0	106,600	0	Completed
1044	MEA PUBFAC SOLAR GRANT MATCH 1025WASHST	0	0	0	22,200	0	Completed
1045	444-448 CL 2024 Cambridge 00246	0	0	0	500,000	0	Completed
1046	Police Recruitment & Retention	0	0	85,000	0	85,000	Did not receive in FY25
1047	FEMA - Community Development	0	0	0	0	0	See x237
1048	Gun Violence Reduction Grant	0	0	100,000	18,150	25,000	
1049	Warrant Apprehension	0	0	10,000	15,000	25,000	
1050	Cops Hiring Fed Grant	0	0	0	0	0	use x261, x 262
1051	BJAG (Federal)	0	0	13,000	0	0	Did not receive in FY25
1052	Bullet Proof Vests (Federal)	0	0	0	0	3,750	
1053	Tobacco Compliance	0	0	0	7,100	7,000	
1054	MD Safe Streets for All	0	0	400,000	0	320,000	DOT-TotAwd \$320K
1055	MEA-RESILIENTMDPROGRAM PRECONST PLANNING	0	0	0	120,000	0	Awarded \$120K
1056	Cops Hiring Grant Federal Reimb 75%	0	0	100,000	42,402	42,402	Awd \$125K over 3 yrs
1057	Cops Hiring Grant Non Federal Reimb 25%	0	0	0	10,944	10,417	
1058	PACT GRANT FY2025 CPD	0	0	0	35,000	0	Completed
1059	BYRNE-JAG Grant 2020 0021CAMBPUBSAFINT (State)	0	0	73,000	0	0	Did not receive in FY25
1060	BARM (State)	0	0	0	3,885	0	Cannot apply in FY26
1061	Hud Lead Hazard Control	0	0	0	131,548	808,083	
1062	FEMA FLOOD MITIGATION PHASE I DESIGN	0	134,133	1,600,000	615,867	908,007	Awd \$1.8M
1063	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		
1064	Facade Improvement - MFIP 2025	0	0	0	0	50,000	Awd \$50K
1065	Race Street - CL2025 (444-448)	0	0	0	0	500,000	Awd \$500K
1066	Maces Lane - SDF 2025	0	0	0	0	0	see x333
1067	Old City Hall - CL2025	0	0	0	0	0	Awd \$100K comm rm
1068	Maces Lane-DHCD-FY 2025 Demolition Fund	0	0	0	0	500,000	
1069	Land Bank S+44e-DR-MC Feasibility	0	0	0	17,500	0	Awarded: \$17.5K
1070	Capital Outlay Expenses	0	33,000	0	0	0	
1071	FEMA FLOOD MITIG PHASE1 IN KIND NONREIMB	0	0	0	475,026	0	Radio Bldg-Great Marsh
1072	Stormwater Management NFWF Habitat Resto	0	0	0	0	1,100,000	2 yrs-\$2,226,957.55
1073	Flood-MDNR-Mill Street Greenspace	0	0	0	183,000	0	Aq prop behind school
1074	Flood-DNR-Dredging Lodgecliff, Jenkins Creek	0	0	0	20,000	180,000	
1075	Comm Activ Pgm-GOCCP-Programs	0	0	0	0	40,000	CPD
1076	MHT23-OCH-Clock Tower Restoration \$100K	0	0	0	0	100,000	Requires \$100K match
1077	DGS23-OCH-HazMat Remediation-\$200K	0	0	0	0	200,000	Awd \$200K
1078	OldCityHall-MD DGS-Senate-Construction Drawings	0	0	0	0	0	Awarded: \$75K; Not Started
1079	OldCityHall-MD DGS-Delegates-Construction Drawing	0	0	0	0	0	Awarded \$100K; Not Started
1080	Transfer from ARPA to GF (Youth Program)	0	0	470,250	0	0	Completed
1081	Transfer from ARPA to GF (Revenue Repl)	500,000	400,000	0	300,000	0	
1082	Transfer to Other Funds	0	0	0	0	0	
1083	SPECIAL PROJECTS FUND TOTAL EXPENDITURES	3,152,033	4,960,171	12,352,427	10,372,112	9,927,402	
1084							
1085	SPECIAL PROJECTS FUND NET INCOME/(LOSS)	2,412,402	1,037,014	1,213,101	146,294	(586,643)	

FY2026 BUDGET

SUPPORTING TABLES





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	16,965,585	767,436	8,551,397
	Unrestricted CashBalance	2024-2025 Revenues	2024-2025 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	1,189,285	5,740,522	6,234,214	(493,692)	695,593
Marina Fund	1,380,832	774,758	762,676	12,082	1,392,914
Water Fund	1,272,034	2,467,850	2,462,725	5,125	1,277,159
Ending Balance FY2025 Projection	11,626,112	26,716,151	26,425,200	290,951	11,917,063
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	46,256,927	(39,240)	19,510,194

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	8,551,397				
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	2,711,648	18,122,284	18,122,284	0	2,711,648
FY26 Supplemental Fund Expenditures:					
Road Paving					350,000
Fund Balance Less Supplementals:					2,361,648
	Unrestricted Cash Balance	2025-2026 Revenues	2025-2026 Expenses	Net Change	Unrestricted Cash Balance
Sewer Fund	695,593	7,057,200	6,645,477	411,723	1,107,316
Marina Fund Beginning Balance	1,392,914				
Pier Replacement Reserve	750,000				
Available Beginning Fund Balance	642,914	818,640	814,805	3,835	646,749
Water Fund	1,277,159	2,881,050	2,865,261	15,789	1,292,948
Balance - Unrestricted	5,327,314	28,879,174	28,447,827	431,347	5,408,661
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	9,554,779	38,219,933	38,375,228	(155,296)	9,399,483

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
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						
2026 DPW Tractor Note	22,000	22,000	22,000	22,000	22,000	22,000	22,000					
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
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
Total - General Fund	1,008,560	1,011,336	1,004,694	993,665	993,585	993,453	269,738	249,504	248,649	247,416	249,142	249,206

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

Debt	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
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
	-											
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

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

Debt	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037
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	1,297,560	1,291,181	1,285,649	1,280,471	1,275,719	1,280,921	552,011	428,431	437,392	430,175	430,922	434,748

Table 3 A: Debt Schedule by Fiscal Yea

Debt	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048
2016 Public Facilities Bond (Police Share)											
2016 Public Facilities Bond (Fire Share)											
2016 Public Facilities Bonds Total											
2026 DPW Tractor Note											
2013 Washington St Bank Building (DPS)											
Rescue Fire Truck Note	23,480										
2018 Sailwinds Wharf -- CWDI Subsidy	106,789	107,406	106,758	108,006	106,027	104,970	105,309	104,445	104,453	103,758	101,904
Total - General Fund	130,269	107,406	106,758	108,006	106,027	104,970	105,309	104,445	104,453	103,758	101,904

Table 3 B: Debt Schedule by Fiscal Yea

Debt	2038	2039	2040	2041	2042	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	183,782	186,760	184,215	181,412	178,350	180,043					
Total - Sewer Fund	183,782	186,760	184,215	181,412	178,350	180,043					

Table 3 C: Debt Schedule by Fiscal Yea

Debt	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048
Dorchester Tech Park - USDA											
Total - Water Fund											
Total - City Annual Debt Service	314,051	294,166	290,973	289,418	284,377	285,013	105,309	104,445	104,453	103,758	101,904

Table 4. City of Cambridge Personnel Expenditures FY26¹

Dept	No. of Emp	Salary	OT	FICA	Time to Care(7)	Pension	LEOPS	Workers Comp	Life Insurance	Health Ins	Payroll Costs
Mayor	1	\$12,000		918		-		156		-	13,074
Commissioners	5	\$50,000		3,825		5,985		779		-	60,589
City Manager ²	7	459,569		35,157		55,010		1,091	1,000	52,188	604,015
Finance	7	495,929	200	37,962		59,423		1,091	1,750	74,436	670,791
Human Resources	2	176,267		13,248		21,099		312	500	32,064	243,490
Information Technology	2	156,178		11,948		18,694		312	500	32,064	219,696
CPD-Admin	11	927,011	5,508	71,338		23,980	276,646	52,139	2,750	126,624	1,485,996
CPD - Patrol	27	1,830,377	235,525	158,042			696,825	198,702	6,750	331,728	3,457,949
CPD - Special Ops	7	514,408	97,975	46,847		5,671	177,798	51,515	1,750	106,212	1,002,176
CPD - Commun. Policing	2	123,369	12,010	10,586		5,178	31,640	14,719	500	32,040	230,042
Engineering ³	6	466,174		35,662		55,801		21,633	1,500	64,116	644,886
Public Works - Admin	3	220,320		16,863		26,372		312	750	22,128	286,745
Buildings & Grounds ⁴	12	547,710	30,510	44,206		65,561		43,266	2,500	124,488	858,241
Highways & Streets	8	428,842	35,000	35,484		51,332		26,844	2,000	92,424	671,926
Sanitation	0							2,000			2,000
Heavy Equipment	0							3,605			3,605
Development	2	161,082		12,323		19,281		312	500	10,188	203,686
Planning & Zoning	3	245,397		18,773		29,374		468	750	30,180	324,942
Building Safety/Code Enforc	6	291,490		22,299		34,891		21,633	1,500	62,244	434,057
Housing Development ⁵	5	310,822		23,778		37,205		779	1,250	30,312	404,146
Sewer - Utilities Maint	4	194,892	7,240	15,463		23,329		14,422	1,000	40,248	296,594
Marina ⁶	3	143,720		10,995		17,203		14,065	500	32,064	218,547
Water Division	15	808,934	11,090	62,892		96,829		39,667	3,750	174,780	1,197,942
Total	138	8,564,491	435,058	688,609		652,218	1,182,909	509,822	31,500	1,470,528	13,535,135

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

⁷ Time To Care was deferred by the State until Jan 2027

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

Table 5: 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	\$95,000	\$125,500
13	Captain			Housing Programs Manager			\$90,000	\$112,500
12	Lieutenant						\$84,000	\$99,500
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	\$74,000	\$94,500
10	Corporal	Systems Admin		Planner I Program Specialist Building Safety Specialist	Public Works Superintendent Utilities Superintendent	Sr Acctng Specialist Supervisor-Billing & Pymts	\$64,500	\$83,500
9	Executive Assistant Patrol First Class	Executive Assistant Public Info. Officer	GIS Specialist		Heavy Equipment Mechanic	Payroll Accountant	\$59,225	\$73,000
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/Tenant Advoc.	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	Project Engineer				30 / hour	60 / hour
3	Cadet		Seasonal Marina Asst.		Seasonal Temporary		15.00/ hour	25 / hour
2		Mayor					\$12,000	
1		Commissioners					\$10,000	



Table 6: Positions by Department by Grade - FY26

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

Table 6: 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				
Economic Development	14	Assistant City Manager	1	Building & Grounds	10	Public Works Superintendent	1
	6	Secretary I	1		8	Public Works Foreman	1
		Department Total	2		7	Maintenance Worker II	1
			6		Maintenance Worker I	7	
					3	Seasonal Maintenance Worker	2
					Department Total	12	
Building Safety Services	10	Building Safety Specialist	1	Highways & Streets	10	Public Works Superintendent	1
	7	Permit Technician	1		8	Public Works Foreman	1
	7	Code Enforcement Officer II	1		7	Maintenance Worker II	4
	6	Code Enforcement Officer I	3		6	Maintenance Worker I	2
		Department Total	6			Department Total	8
					PW Dept Total (General Fund)	23	
Planning	13	Planning Director	1				
	11	Planner II	1				
	7	Planning Administrator	1				
		Department Total	3				
				TOTAL GENERAL FUND			116
Housing Development	13	Housing Programs Manager	1				
	11	Healthy Homes Program Manger	1				
	10	Program Specialist	1				
	7	Housing Advisor/Tenant Advocate	1				
	7	Healthy Homes Outreach Technician	1				
		Department Total	5				
		Development Dept Total	16				

Table 6: 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

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	

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

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	-	15,500	15,500	15,500	15,500	15,500	
Subtotal		188,800	62,300	62,300	37,300	37,300	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	22,000	22,000	22,000	22,000	22,000	22,000	7 yr note
Subtotal		22,000	172,000	172,000	172,000	172,000	22,000	
TOTAL FUNDED GENERAL FUND CAPITAL PROJECTS:		210,800	234,300	234,300	209,300	209,300	37,500	
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		210,800	4,018,300	14,304,800	6,432,300	1,207,300	680,500	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)		1,875,800	23,252,300	19,535,133	6,739,300	1,207,300	680,500	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	-

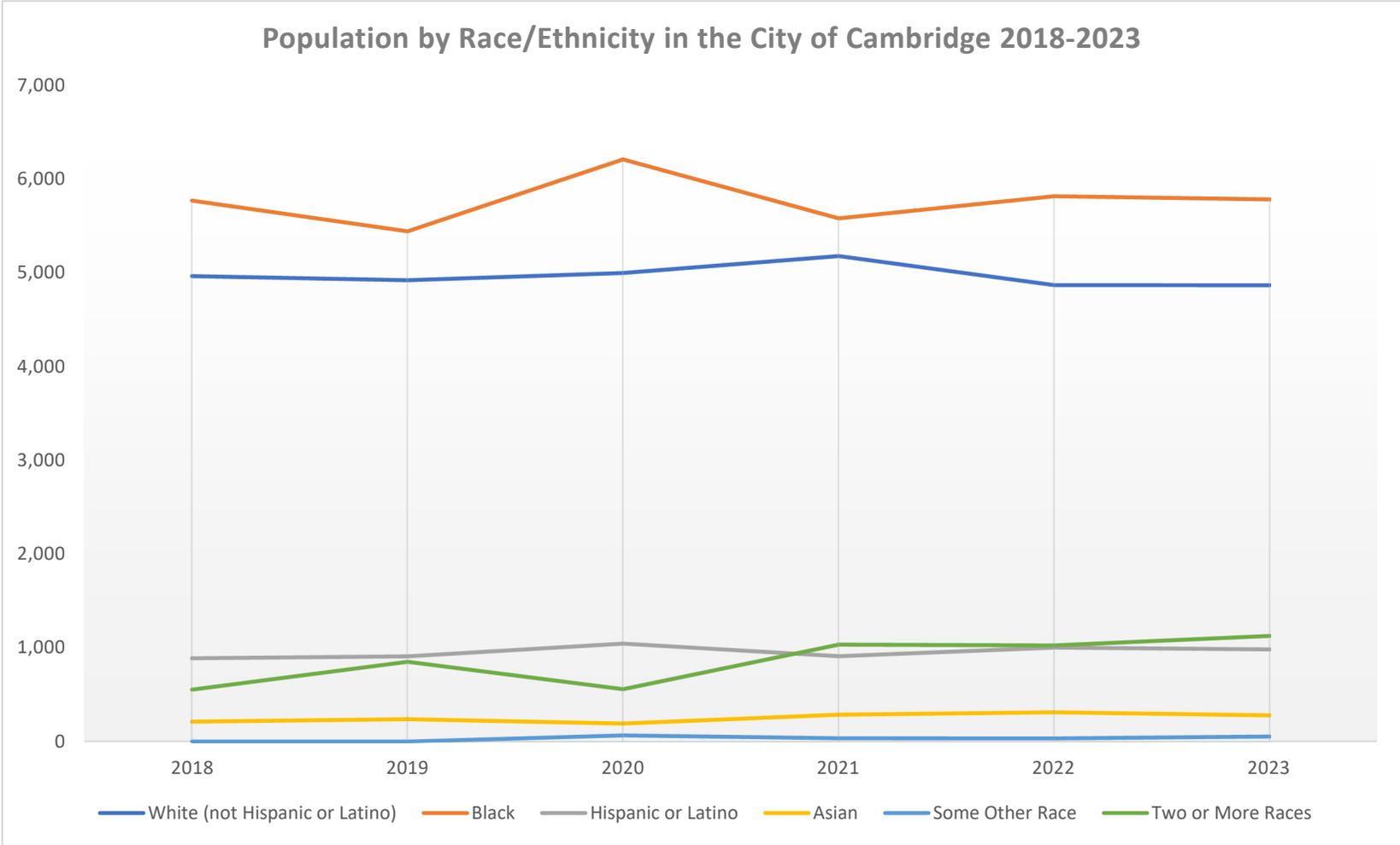
FY2026 BUDGET

APPENDICES

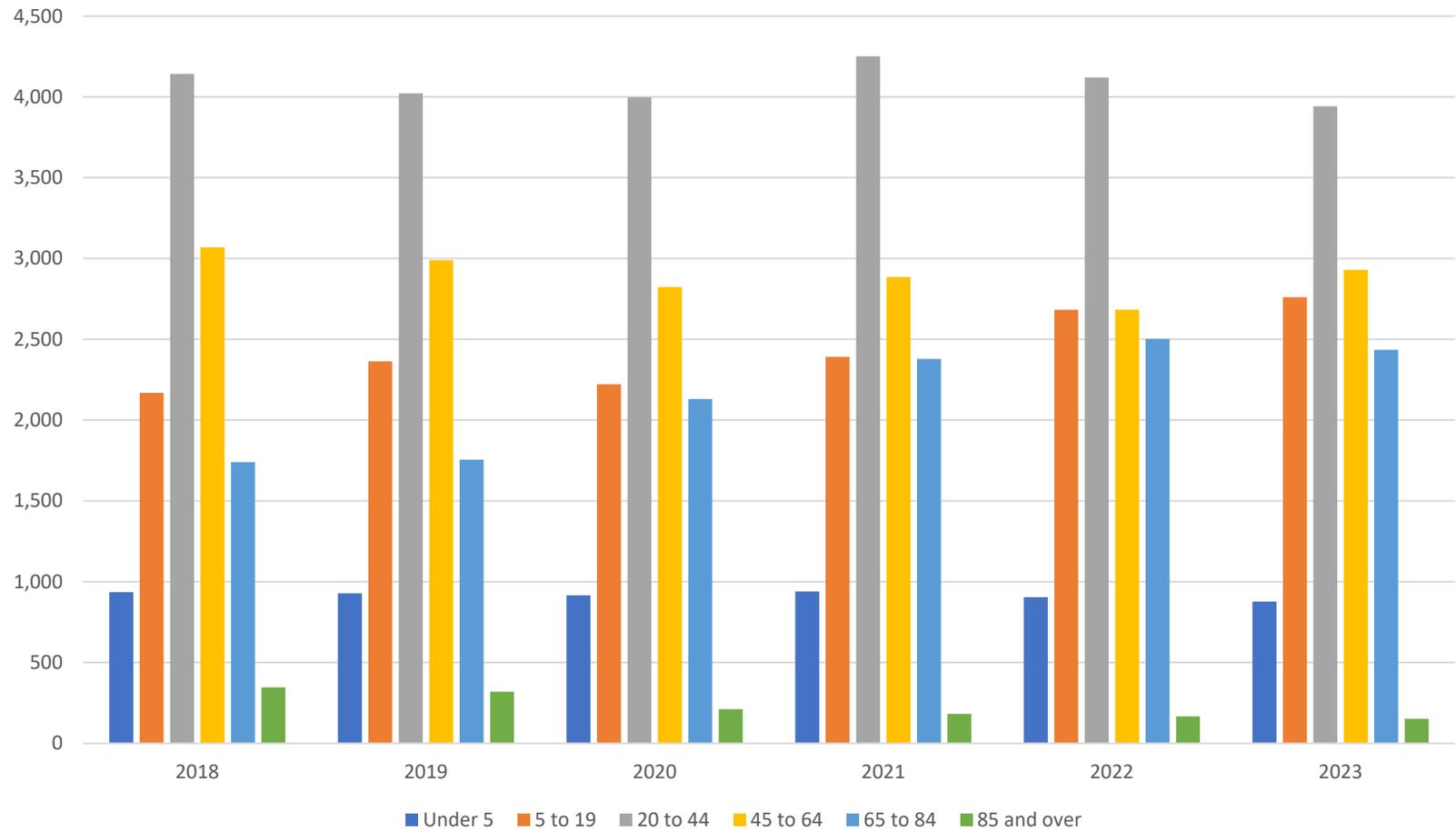


About the City of Cambridge in Charts & Graphs

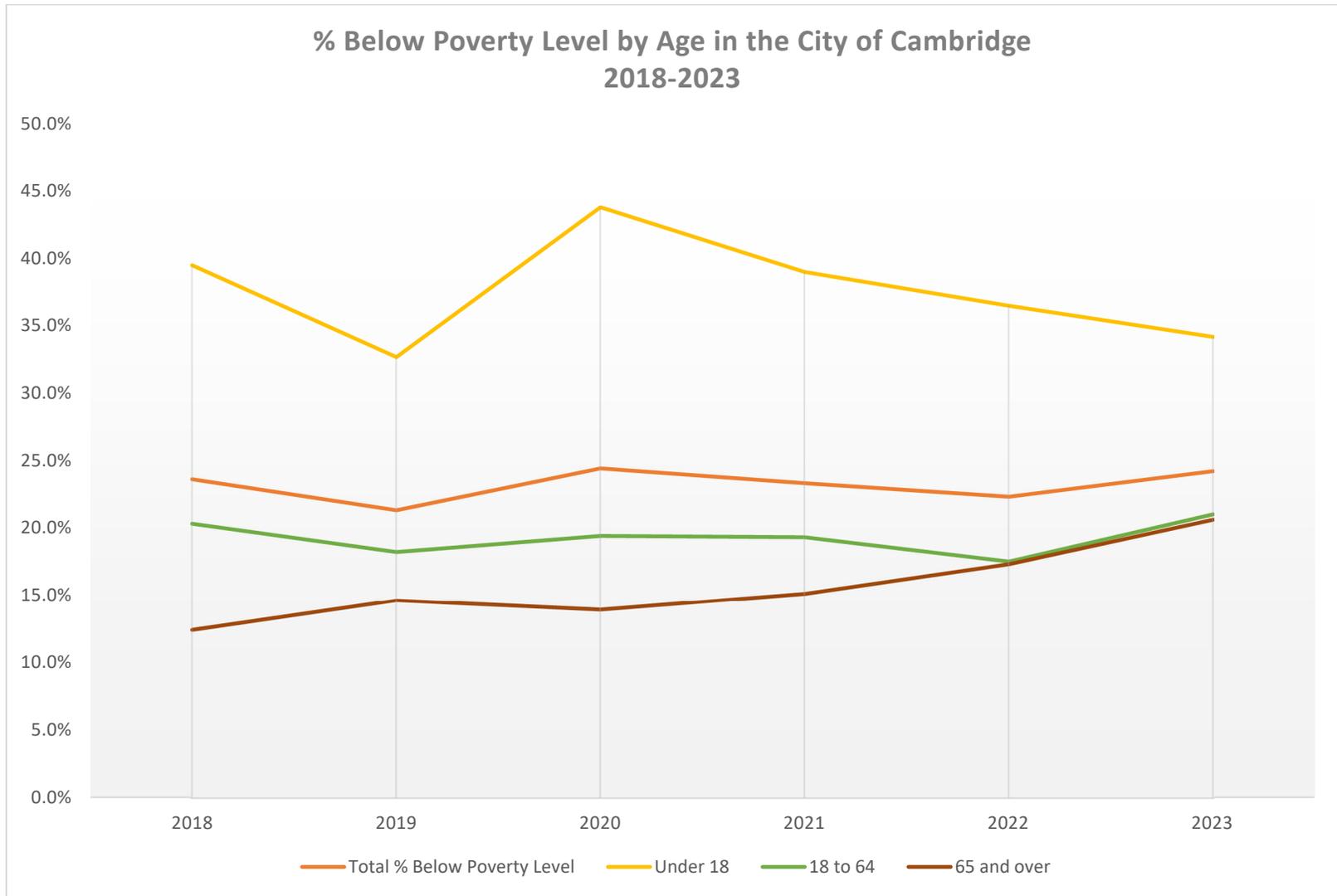
All data sources: 2022 & 2023 American Community Survey 5-Year Estimates & 2020 Decennial Census, unless otherwise noted.



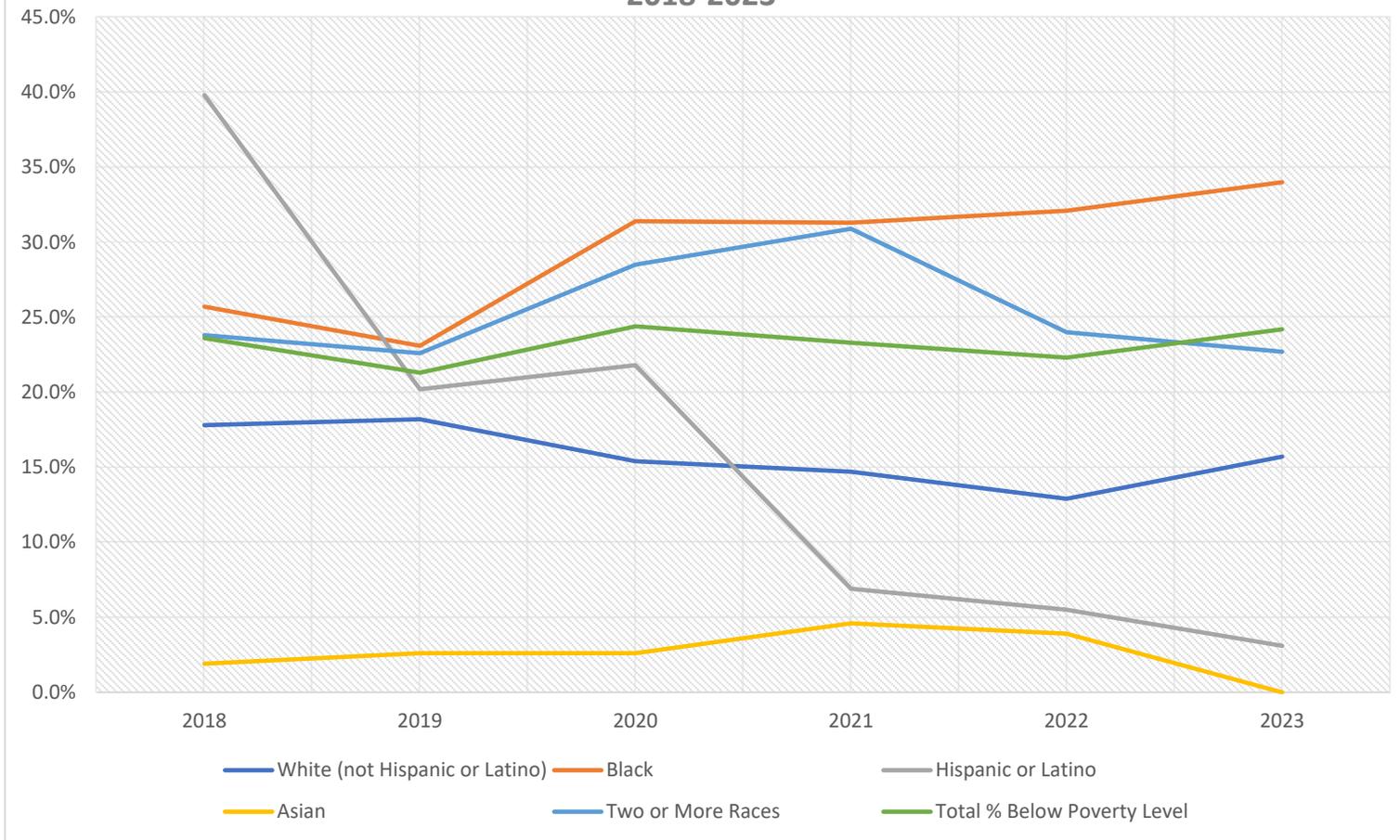
Age Distribution in the City of Cambridge 2018-2023



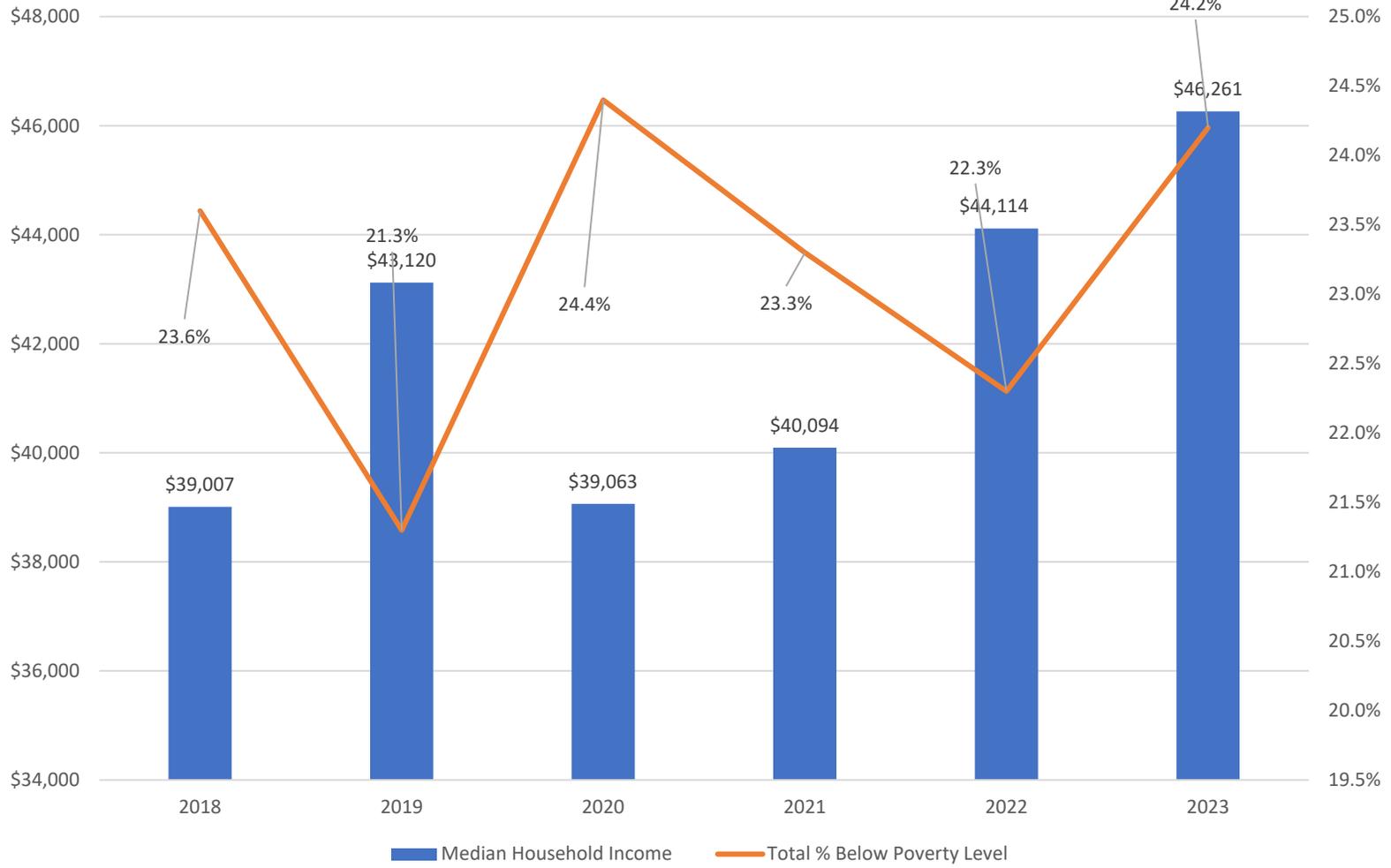
**% Below Poverty Level by Age in the City of Cambridge
2018-2023**



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

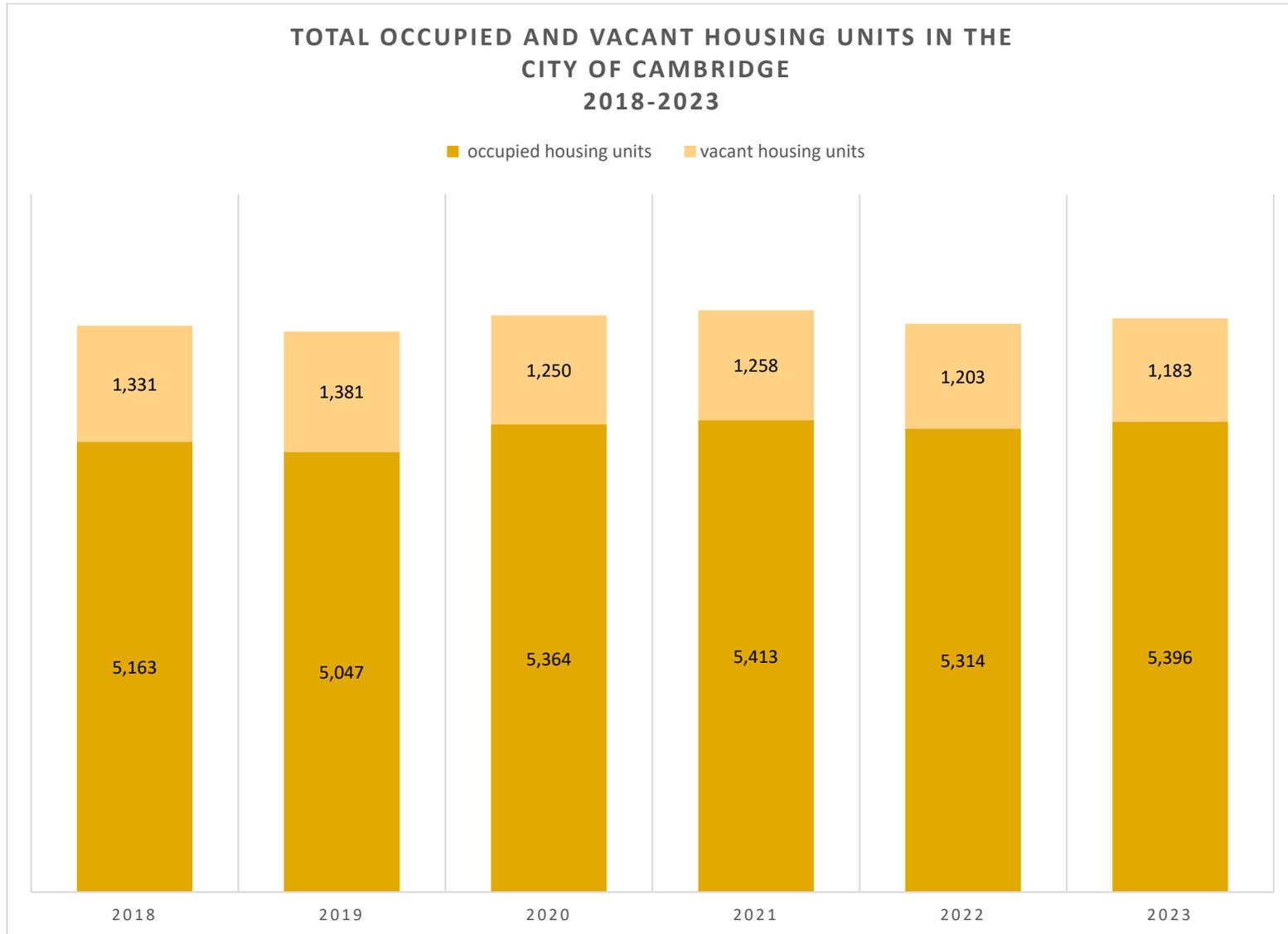


Relationship of Median Household Income to % Below Poverty Level 2018-2023

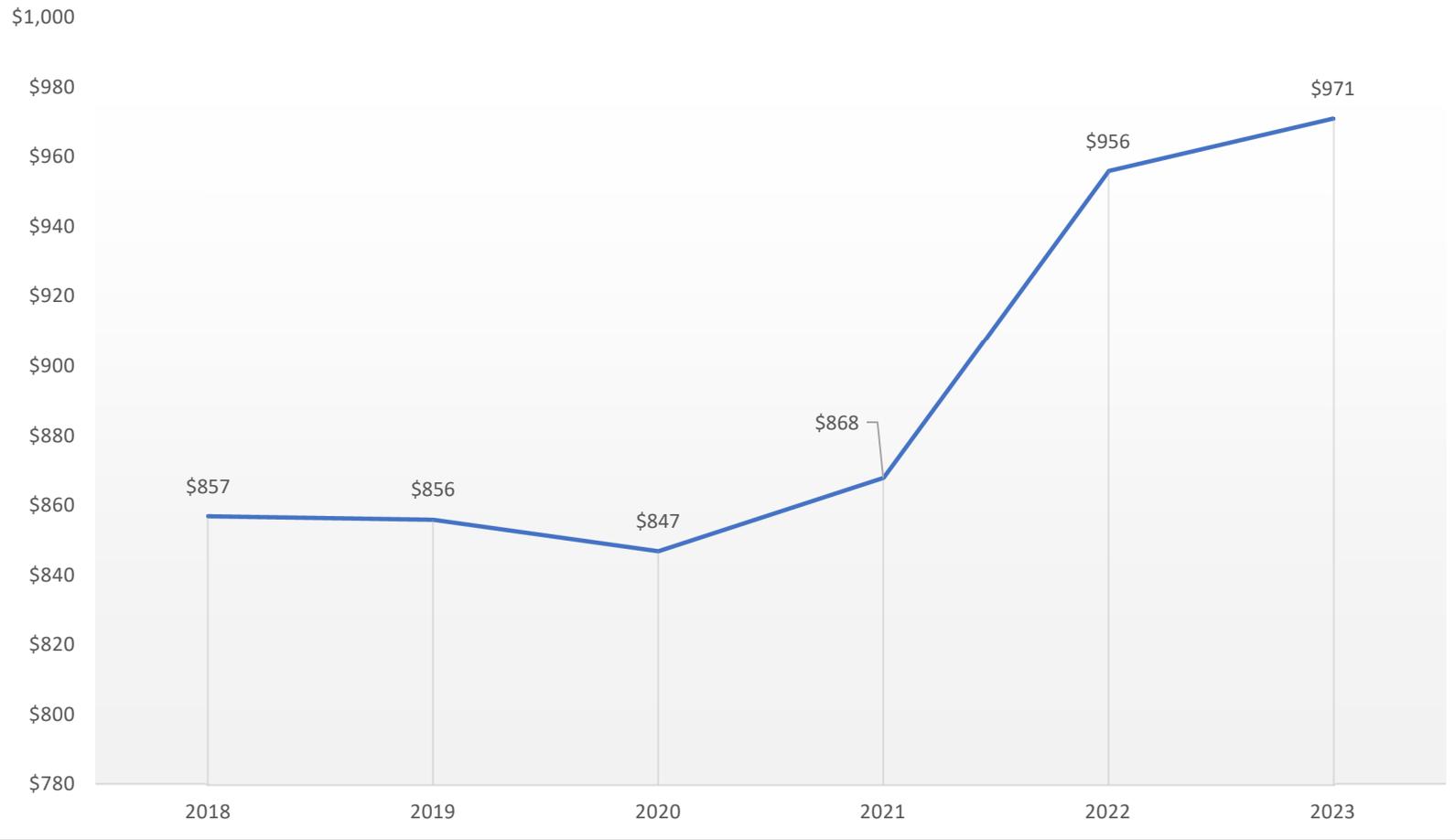


TOTAL OCCUPIED AND VACANT HOUSING UNITS IN THE CITY OF CAMBRIDGE 2018-2023

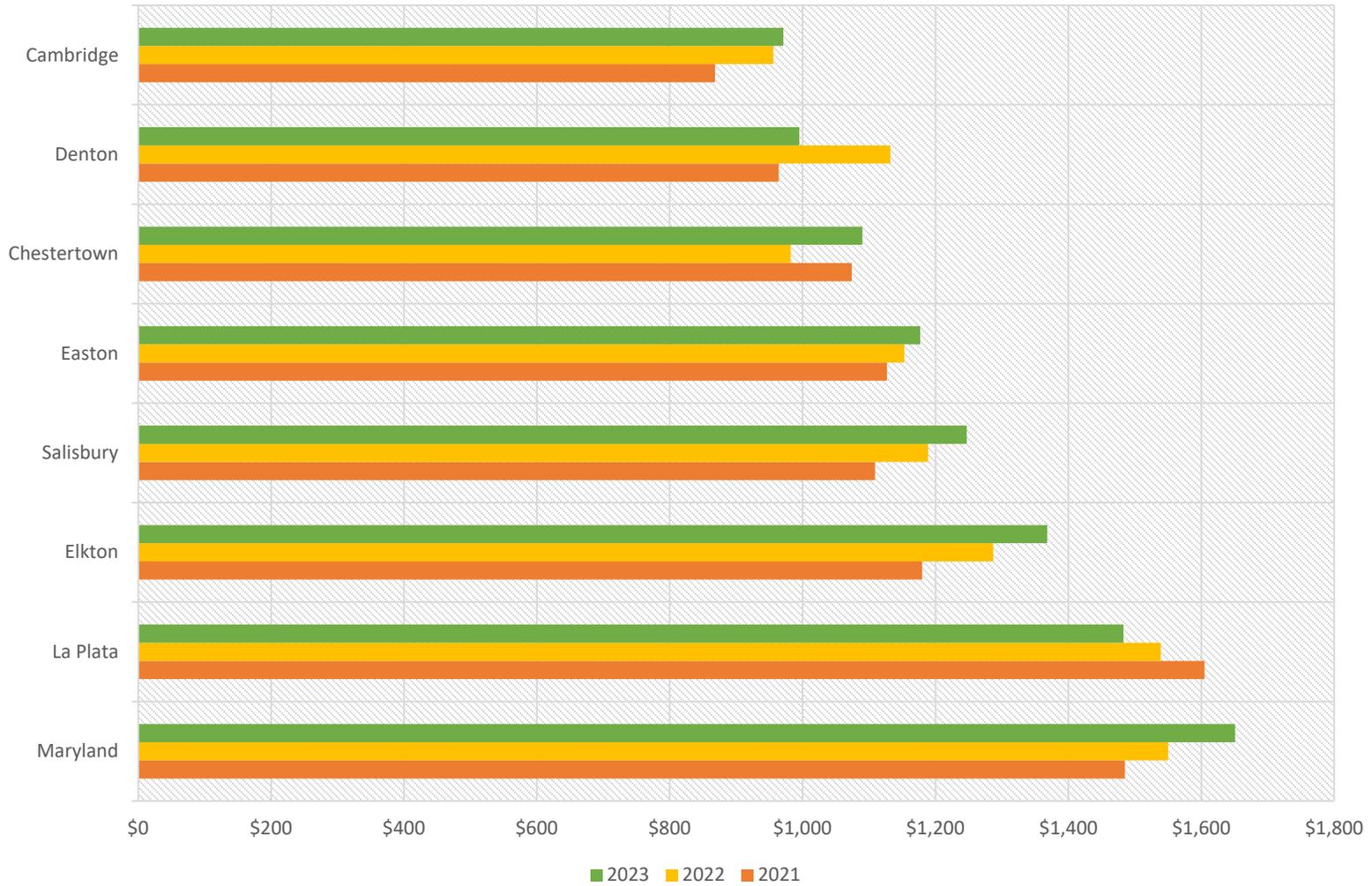
■ occupied housing units ■ vacant housing units



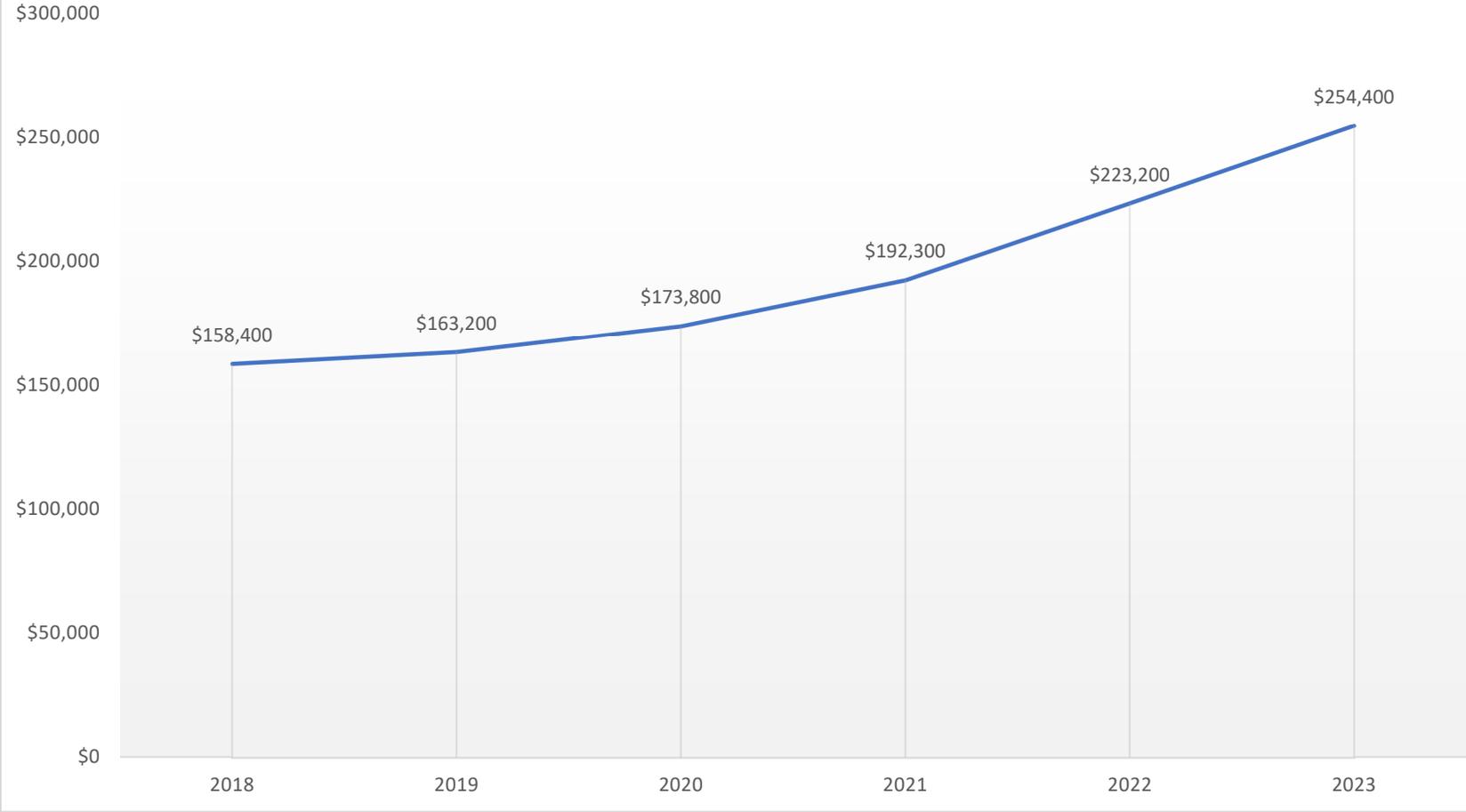
Median Rent in the City of Cambridge 2018-2023



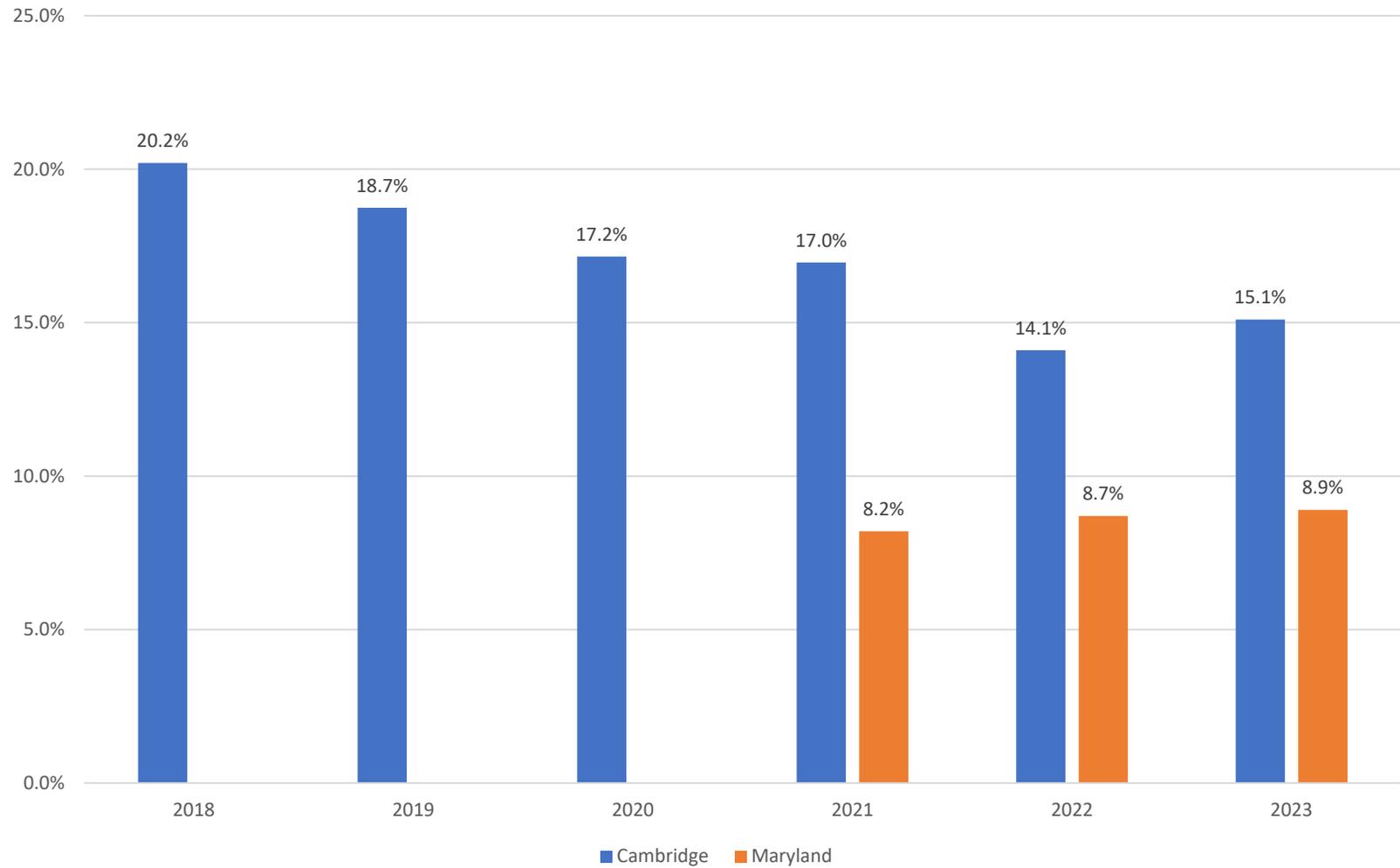
Median Rent in the City of Cambridge Compared to the State of Maryland and Selected Cities 2021-2023



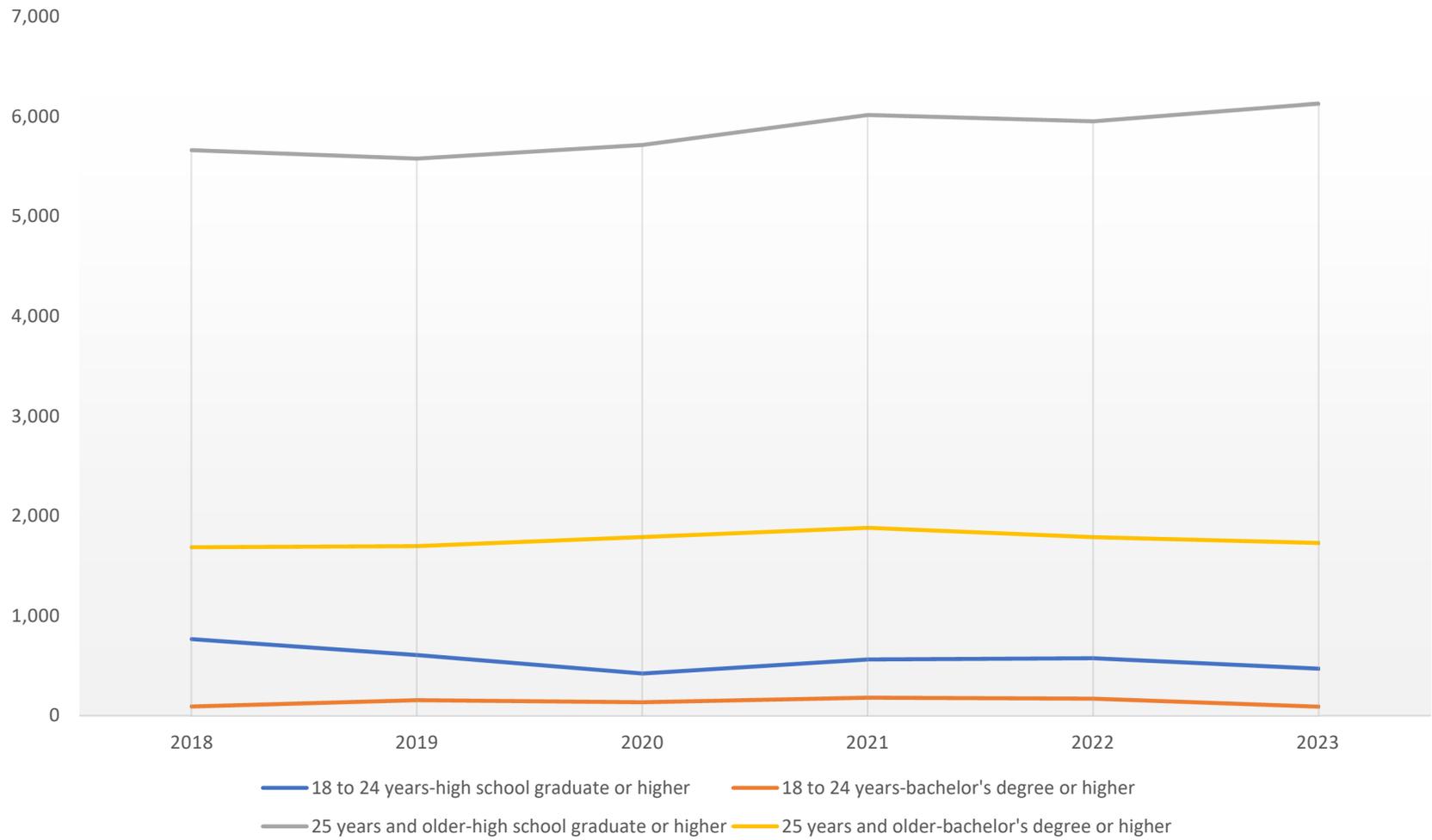
**Median Value Owner-Occupied Units in the
City of Cambridge
2018-2023**



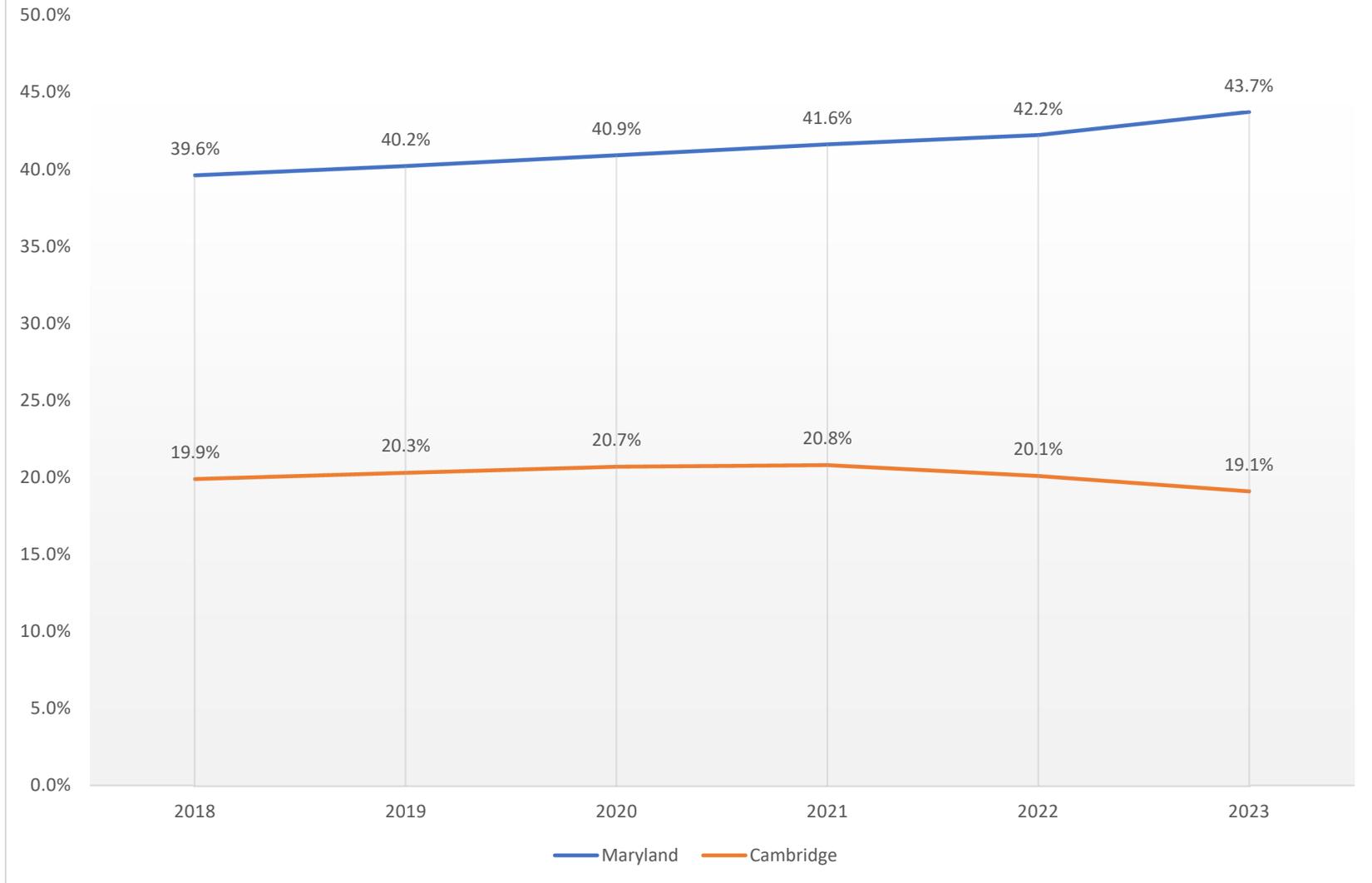
% Occupied Housing Units with No Vehicle in the City of Cambridge 2018-2023



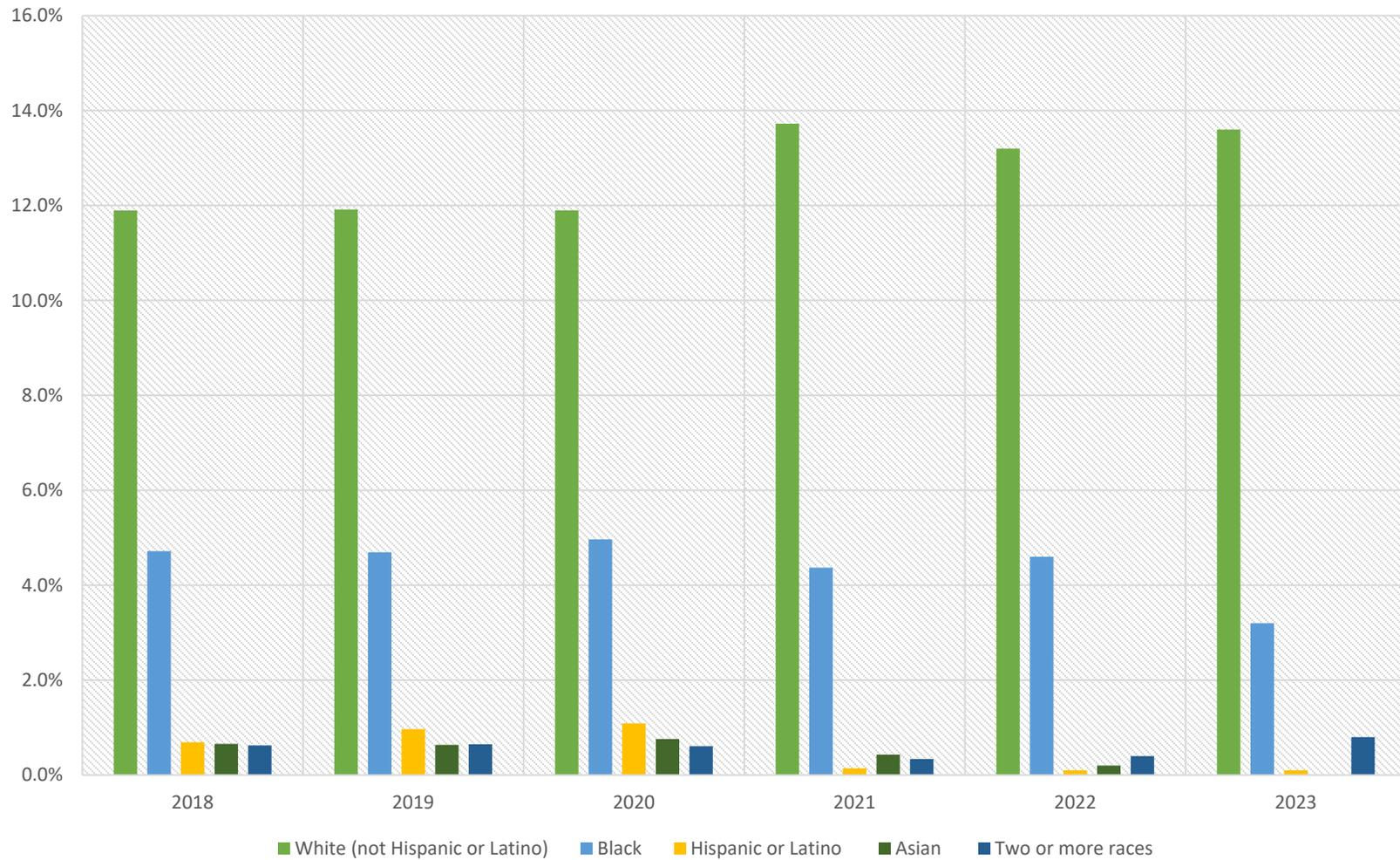
Educational Attainment by Age in the City of Cambridge 2018-2023



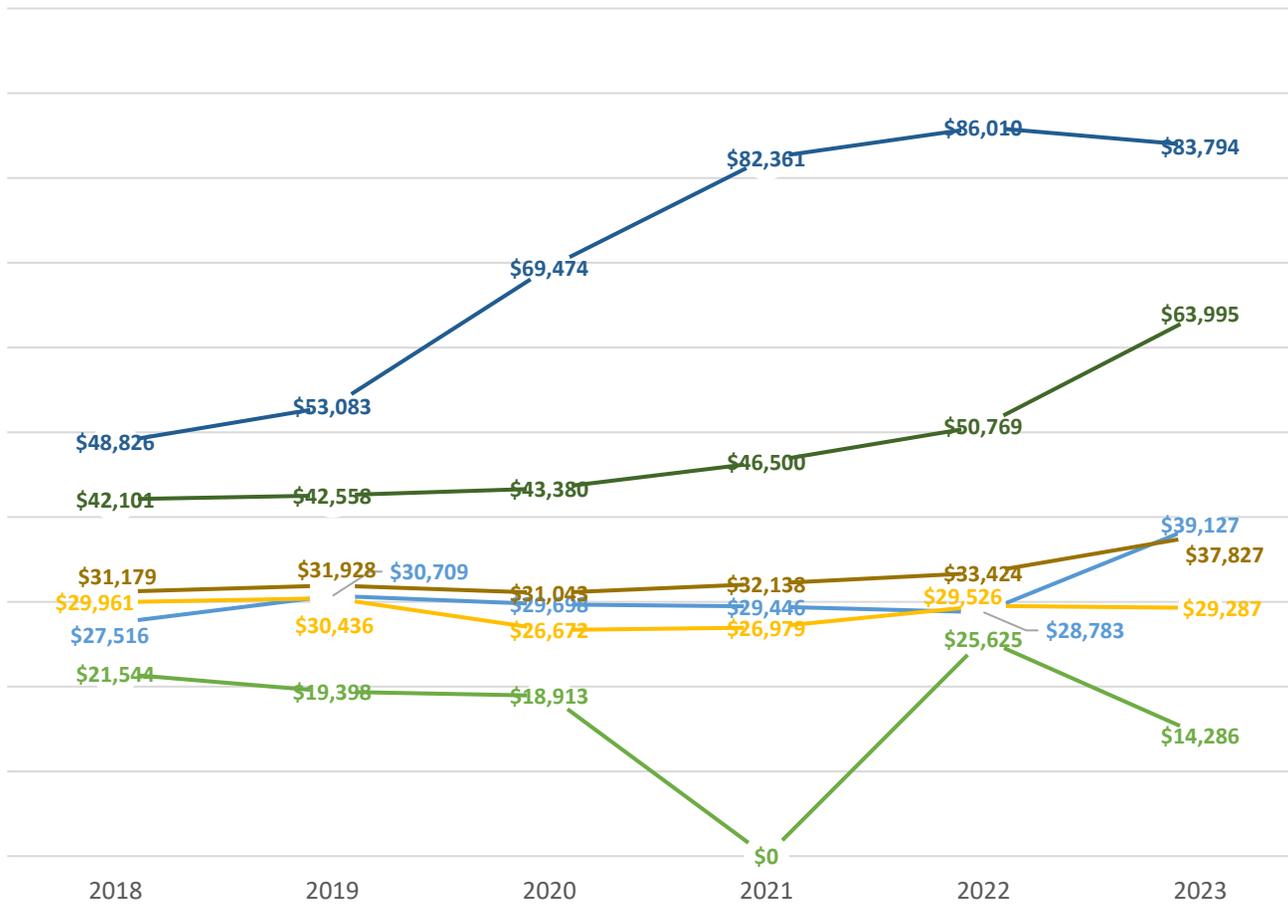
% Persons 25 years or older with Bachelor's Degrees or Higher in the City of Cambridge Compared to the State of Maryland 2018-2023



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

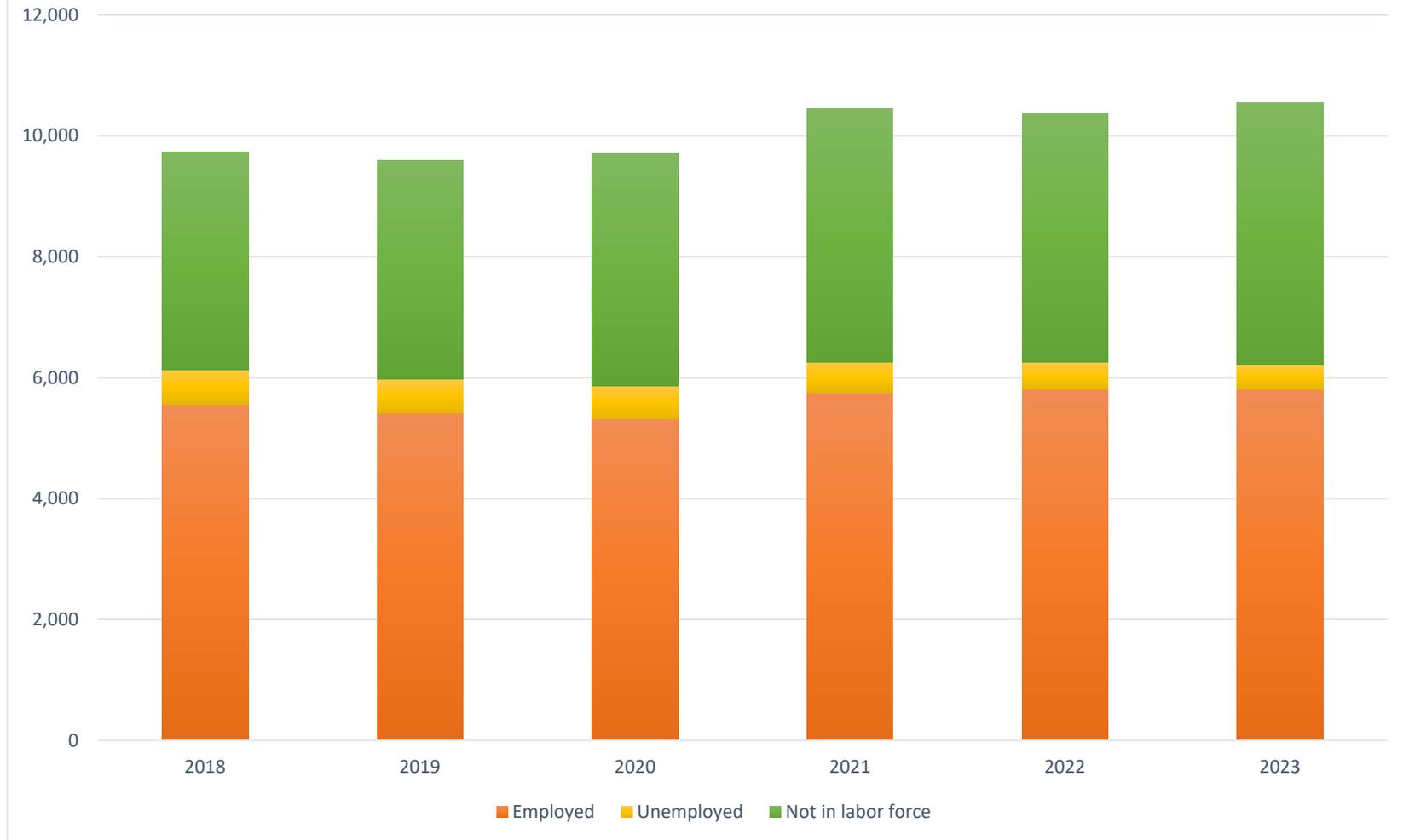


MEDIAN EARNINGS BY EDUCATIONAL ATTAINMENT IN THE CITY OF CAMBRIDGE 2018-2023



- 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

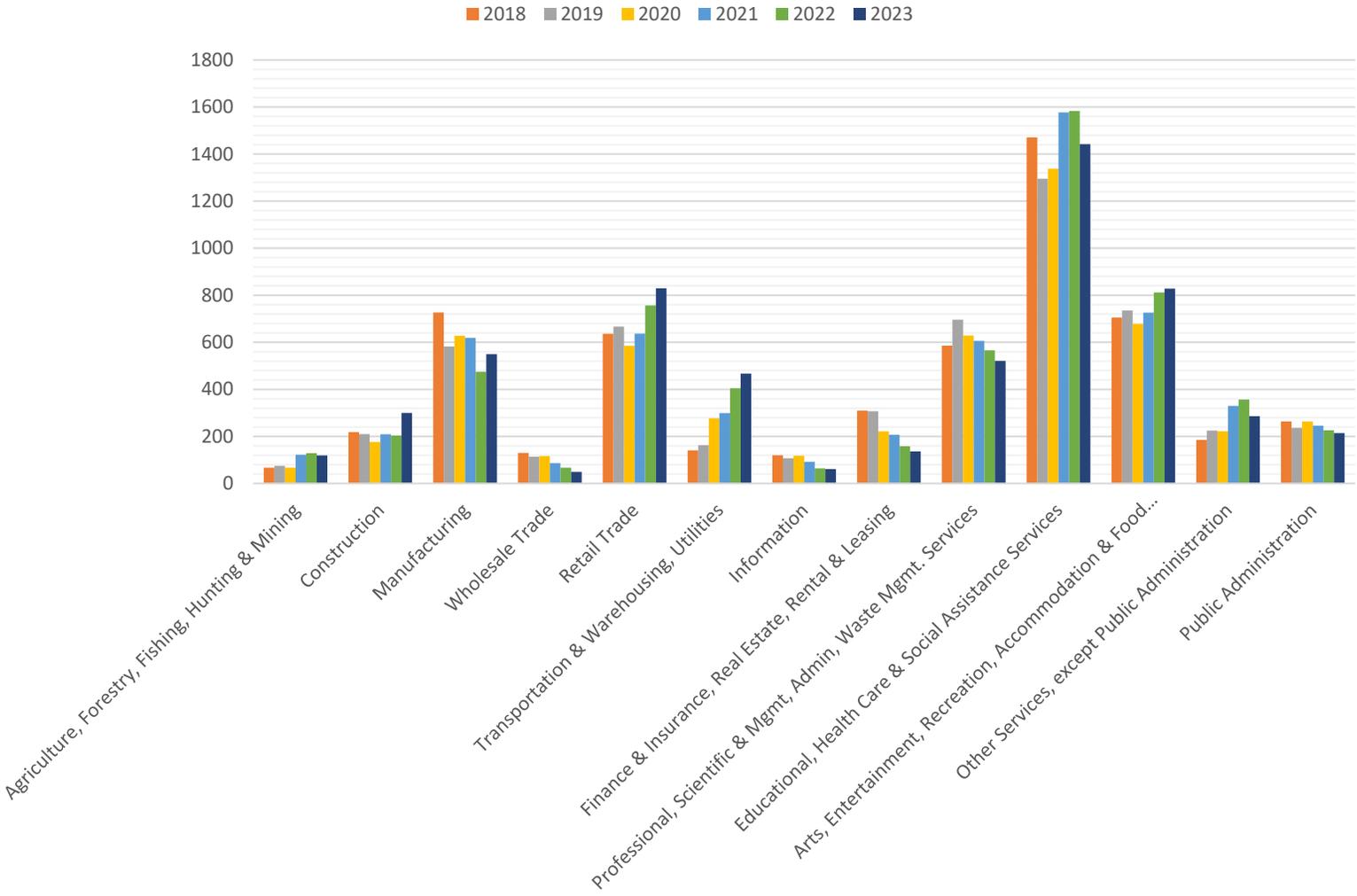
Employment by Type in the City of Cambridge, Population 16 Years and older 2018-2023



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.

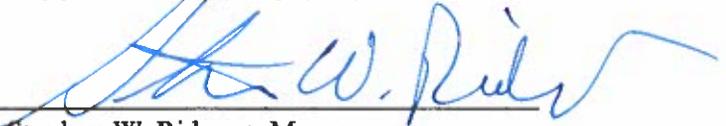
AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

ATTEST:



Thomas M. Carroll, City Manager

THE COMMISSIONERS OF CAMBRIDGE

By: 

Stephen W. Rideout, Mayor

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

RESOLUTION NO. 23-08

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

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

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

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

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

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

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

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

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

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

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

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE



By: 

Thomas M. Carroll, City Manager

Stephen W. Rideout, Mayor

Adopted the 10th day of April, 2023

Effective the First day of July, 2023

RESOLUTION NO. 23-09

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

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

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

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

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

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

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

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

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

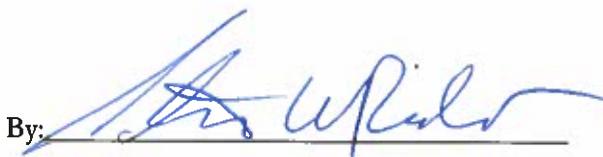
AND BE IT FURTHER RESOLVED that this Resolution shall take effect immediately upon adoption.

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE



Thomas M. Carroll, City Manager

By: 

Stephen W. Rideout, Mayor

Adopted the 10th day of April, 2023

Effective the First day of July, 2023

RESOLUTION NO. 23-10

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

RECITALS

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

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

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

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

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

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

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

SECTION I.

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

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

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

SECTION II.

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

SECTION II.

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

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

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE



Thomas M. Carroll, City Manager

By:



Stephen W. Rideout, Mayor

Adopted the 10th day of April, 2023

Effective the First day of July, 2023

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

ORDINANCE NO. 1246 *AS AMENDED*

FISCAL YEAR 2026 BUDGET

AN ORDINANCE OF THE COMMISSIONERS OF CAMBRIDGE, MARYLAND TO ADOPT AND APPROVE THE FISCAL YEAR 2026 BUDGET APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATION OF THE GOVERNMENT AND ADMINISTRATION OF THE CITY OF CAMBRIDGE FOR THE PERIOD BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026.

WHEREAS, pursuant to Md. Code Ann., Local Gov't § 5-205 and § 3-25 of the Charter of the City of Cambridge (the "Charter"), it is the determination of the Commissioners of Cambridge that an ordinance should be enacted to budget and appropriate funds for the operation of the government and administration of the City of Cambridge (the "City") for Fiscal Year 2026 beginning July 1, 2025, and ending June 30, 2026 ("FY 2026"); and

WHEREAS, the City Manager, as required by the Charter, has prepared and presented to the City Council a proposed budget outlining the anticipated expenditures and transfers for FY 2026 (the "FY 2026 Budget"), which includes the estimated revenues and other financing sources required; and

WHEREAS, the Commissioners of Cambridge held scheduled budget work sessions on the proposed FY 2026 Budget on May 5, 2025, May 12, 2025, and May 19, 2025 and a public hearing on the proposed FY 2026 Budget on June 9, 2025, notice of which was published on May 17, 2025, and May 24, 2025, in the Star Democrat, and on May 21, 2025, and May 28, 2025, in the Dorchester Banner, newspapers of general circulation in the City, and posted on the City's website and Facebook page; and

WHEREAS, the Commissioners of Cambridge, after due and careful consideration, including consideration of all public comments received during the June 9, 2025, public hearing, have determined that adopting and approving the FY 2026 Budget as set forth herein is fair, just, and fiscally responsible.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that from and out of the moneys and balances known to be in the General Fund, the Special Projects Fund, the Marina Fund, the Sewer Fund, and the Water Fund of the City of Cambridge, Maryland, and from all moneys anticipated to come into all funds during the twelve (12) month period ending June 30, 2026, there shall be, and hereby are, appropriated the following sums for use by the several departments and offices of the City of Cambridge, and for the objects, services, and purposes for the City must provide during Fiscal Year 2026:

GENERAL FUND REVENUES

Taxes:	\$ 12,658,500
Licenses and Permits:	1,023,800
Intergovernmental:	1,652,000
Charges for Services:	1,265,000
Fines and Forfeitures:	182,250
Miscellaneous Revenue:	1,192,700 1,340,734
TOTAL:	\$ 17,974,250 18,122,284

GENERAL FUND APPROPRIATIONS BY ACTIVITY

Administration and Governance:	\$ 9,129,944 9,222,920
Public Safety-Police Department:	7,730,516 7,890,396
Public Safety-Rescue Fire Company:	1,013,918 1,008,918
Transfers To Fund Balance:	99,872 0
TOTAL:	\$ 17,974,250 18,122,284
Total General Fund Revenues:	\$ 17,974,250 18,122,284
Total General Fund Appropriations:	\$ 17,974,250 18,122,284
Difference:	\$ - 0 -

SPECIAL PROJECTS FUND REVENUES

Intergovernmental:	\$ 8,363,575
ARPA (Deferred)	977,184
Use of Reserves	586,643
TOTAL:	\$ 9,927,402

SPECIAL PROJECTS FUND APPROPRIATIONS BY ACTIVITY

Community Development and Grants:	\$ 8,950,218
ARPA:	977,184
TOTAL:	\$ 9,927,402
Total Special Projects Fund Revenues:	\$ 9,927,402
Total Special Projects Fund Appropriations:	\$ 9,927,402
Difference:	\$ - 0 -

MARINA FUND REVENUES

Service Charges:	\$ 563,640
Intergovernmental:	255,000
TOTAL:	\$ 818,640

MARINA FUND APPROPRIATIONS BY ACTIVITY

Marina Operations	\$ 814,947 814,805
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Transfer to Reserve	\$ 2,693 3,835
TOTAL:	\$ 818,640

Total Marina Fund Revenues:	\$ 881,640 818,640
Total Marina Fund Appropriations:	\$ 818,640
Difference:	\$ - 0 -

SEWER FUND REVENUES

Service Charges:	\$ 6,057,200
Intergovernmental:	\$ 1,000,000
TOTAL:	\$ 7,057,200

SEWER FUND APPROPRIATIONS BY ACTIVITY

Sewer Services and Operations:	\$ 5,560,711 5,570,477
Overhead Allocation:	1,075,000
	421,489 411,723
TOTAL:	\$ 7,057,200

Total Sewer Fund Revenues:	\$ 7,057,200
Total Sewer Fund Appropriations:	\$ 7,057,200
Difference:	\$ - 0 -

WATER FUND REVENUES

Service Charges and Revenues:	\$ 2,881,050
TOTAL:	\$ 2,881,050

WATER FUND APPROPRIATIONS BY ACTIVITY

Administration and Operations:	\$ 2,705,101 2,690,261
Overhead Allocation	175,000
Transfer to Reserve	949 15,789
TOTAL:	\$ 2,881,050

Total Water Fund Revenues:	\$ 2,881,050
Total Water Fund Appropriations:	\$ 2,881,050
Difference:	\$ - 0 -

AND BE IT FURTHER ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

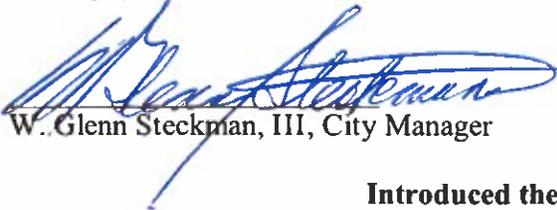
AND BE IT FURTHER ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that the outstanding encumbrances at the end of the 2026 fiscal year shall be considered revenues for FY 2027 on June 30, 2026, and re-appropriated by this Ordinance in FY 2027 for the purposes set forth herein, unless otherwise appropriated by the Commissioners of Cambridge.

AND BE IT FURTHER ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that pursuant to Md. Code Ann., Local Gov't § 5-205(b)(4), any transfer of funds between appropriations as set forth herein must be approved by a vote of at least two-thirds (2/3) of the elected Commissioners of Cambridge.

AND BE IT FURTHER ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that this Ordinance shall take effect July 1, 2025.

ATTEST:

THE COMMISSIONERS OF CAMBRIDGE


W. Glenn Steckman, III, City Manager

Lajan Cephas, Mayor (SEAL)

**Introduced the 12th day of May, 2025
Passed *AS AMENDED* the 9th day of June, 2025
Effective the 1st day of July, 2025**

ORDINANCE NO. 1247

FISCAL YEAR 2026 TAX RATES

AN ORDINANCE OF THE COMMISSIONERS OF CAMBRIDGE, MARYLAND TO ESTABLISH THE ANNUAL TAX LEVY FOR REAL AND PERSONAL PROPERTY FOR FISCAL YEAR 2026 BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026.

WHEREAS, pursuant to Md. Code Ann., Tax-Prop. § 6-303(a)(1) and § 3-25 of the Charter of the City of Cambridge, the Commissioners of Cambridge shall annually before the last day of June set the tax rate for the next taxable year on all assessments of property subject to real and personal property tax and levy such sums as they may deem sufficient to meet and pay the running expenses of the City of Cambridge (the "City"); and

WHEREAS, on June 9, 2025, the Commissioners of Cambridge held a public hearing on the proposed tax levy for real and personal property for Fiscal Year ("FY") 2026, notice of which was published on May 17, 2025, and May 24, 2025, in the Star Democrat, and on May 21, 2025 2025, and May 28th, 2025, in the Dorchester Banner, newspapers of general circulation in the City, and posted on the City's website and Facebook page; and

WHEREAS, the Commissioners of Cambridge, after due and careful consideration, including consideration of the public comments received during the June 9, 2025, public hearing and all written comments submitted, have determined that a tax levy of \$0.8096 for each one hundred dollars (\$100.00) of assessed valuation of real property and a tax levy of \$1.69 for each one hundred dollars (\$100.00) of assessed valuation of personal property in the City for FY 2026 commencing on July 1, 2025, and ending on June 30, 2026, is fair, just, and fiscally responsible; and

WHEREAS, the proposed tax levies for real and personal property set forth herein are unchanged from the FY 2025 rates.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that the real property tax levy be, and the same hereby is, set at \$0.8096 for each one hundred dollars (\$100.00) of assessed valuation of real property in the City of Cambridge, and said tax rate is hereby imposed on all assessable real property for the fiscal year commencing July 1, 2025, and ending June 30, 2026.

AND BE IT FURTHER ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that the personal property tax levy be, and the same hereby is, set at \$1.69 for each one hundred dollars (\$100.00) of assessed valuation of personal property in the City of Cambridge, and said tax rate is hereby imposed on all assessable personal property for the fiscal year commencing July 1, 2025, and ending June 30, 2026.

AND BE IT FURTHER ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that all fees, charges, and levies adopted by this

Ordinance shall remain in effect unless changed at a future date by subsequent Ordinance by the Commissioners of Cambridge and the same shall be collected pursuant to all applicable provisions of the Charter of the City of Cambridge and State law.

AND BE IT FURTHER ENACTED AND ORDAINED BY THE COMMISSIONERS OF CAMBRIDGE that this Ordinance shall take effect July 1, 2025.

ATTEST:



W. Glenn Steckman, III, City Manager

THE COMMISSIONERS OF CAMBRIDGE

Signed by:


Lajan Cephas, Mayor

(SEAL)

**Introduced the 12th day of May, 2025
Passed the 9th day of June, 2025
Effective the 1st day of July, 2025**

ORDINANCE NO. 1248

AN ORDINANCE OF THE COMMISSIONERS OF CAMBRIDGE, MARYLAND AMENDING CHAPTER 2 (ADMINISTRATION) OF THE CODE OF THE CITY OF CAMBRIDGE, MARYLAND FOR THE PURPOSE OF ENACTING A NEW § 2-13, ENTITLED "MAINTENANCE RESERVE"; PROVIDING THAT THE TITLE OF THIS ORDINANCE SHALL BE DEEMED A FAIR SUMMARY AND GENERALLY RELATING TO THE FINANCES OF THE CITY OF CAMBRIDGE.

WHEREAS, pursuant to Md. Code Ann., Local Gov't § 5-202 and § 3-27(1) of the Charter of the City of Cambridge (the "Charter"), the Commissioners of Cambridge are authorized and empowered to pass all such ordinances not contrary to the Constitution and laws of the State of Maryland or the Charter as they may deem necessary for the good government of the City of Cambridge (the "City"); for the protection and preservation of the City's property, rights, and privileges; for the preservation of peace and good order; to secure persons and property from danger and destruction; and for the protection and promotion of the health, safety, comfort, convenience, welfare, and happiness of the residents of the City and visitors thereto and sojourners therein; and

WHEREAS, pursuant to Md. Code Ann., Local Gov't § 5-205(a)(1) and § 3-27(24) of the Charter, the Commissioners of Cambridge are authorized and empowered to provide for the control and management of the City's finances; and

WHEREAS, the Commissioners of Cambridge are desirous of establishing a "Maintenance Reserve" for the City, to be codified as part of the Code of the City of Cambridge, Maryland; and

WHEREAS, the Commissioners of Cambridge find that the amendments set forth herein are necessary to promote and protect the public health, safety, and welfare.

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

SECTION 1. Chapter 2 (Administration) of the Code of the City of Cambridge, Maryland is hereby amended to enact a new § 2-13, entitled "Maintenance Reserve," as follows:

Sec. 2-13. Reserved Maintenance Reserve.

(1) There is hereby established a Maintenance Reserve for the city.

(2) The City Manager and the Director of Finance are authorized and empowered to open and maintain the Maintenance Reserve in accordance with the provisions of this section. The City Manager and the Director of Finance are further authorized and empowered to engage the Maryland Local Government Investment Pool or another entity authorized by the Commissioners of Cambridge to manage the Maintenance Reserve.

(3) Upon the effective date of Ordinance No. 1248, or _____, 2025, and the opening of the Maintenance Reserve, the City Manager and the Director of Finance shall deposit \$500,000 from the General Fund Balance into the Maintenance Reserve.

(4) Subject to the appropriation of funds by the Commissioners of Cambridge, the City Manager and the Finance Director shall deposit a minimum of \$50,000 each fiscal year into the Maintenance Reserve.

(5) No monies may be withdrawn from the Maintenance Reserve until July 1, 2036.

SECTION 2. The recitals to this Ordinance are incorporated herein and deemed a substantive part of this Ordinance.

SECTION 3. In this Ordinance, unless a section of the City Code is expressly repealed in its entirety and reenacted, new or added language is underlined and in boldface type, and deleted text is crossed out with a single strikethrough. With respect to the substantive provisions of this Ordinance set forth in Section 1, language added after the date of introduction is in bold, italicized font and language deleted after the date of introduction is crossed out with a double strikethrough.

SECTION 4. If any section, subsection, sentence, clause, phrase, or portion of this Ordinance is for any reason held invalid or unconstitutional by any court or competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance, it being the intent of the Commissioners of Cambridge that this Ordinance shall stand, notwithstanding the invalidity of any section, subsection, sentence, clause, phrase, or portion hereof.

SECTION 5. All ordinances or parts of ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent of such inconsistency.

SECTION 6. The title of this Ordinance, or a condensed version thereof, shall be deemed to be, and is, a fair summary of this Ordinance for publication and all other purposes.

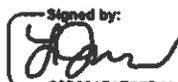
AND BE IT FURTHER enacted and ordained that this Ordinance shall become effective immediately upon passage.

ATTEST:



Glenn Steckman, III, City Manager

THE COMMISSIONERS OF CAMBRIDGE

Signed by:

By: _____
Lajan Cephas, Mayor

**Introduced the 12th day of May, 2025
Passed the 9th day of June, 2025
Effective the 9th day of June, 2025**