

**Cambridge City Council - City Hall Council Chambers
Special Meeting, Thursday, December 2, 2021 – 6:30 pm
Meeting Announcement and Agenda**

*Members of the audience are encouraged to follow the agenda.
Agendas are available on the table outside the Council Chambers door.*

Tentative Time	Agenda Item
6:30 pm	1. Call to Order
6:30 pm	2. Approve Agenda (p. 1)
6:31 pm	3. Truth in Taxation Hearing (p. 3)
7:00 pm	4. 2022 Tax Levy & Budget Adoption (p. 23) <ul style="list-style-type: none"> a. Resolution R21-055 Setting the 2022 Final Property Tax Levy (p. 25) b. Resolution R21-056 Adopting the 2022 General Fund Budget (p. 26) c. Resolution R21-057 Adopting the 2022 Airport Operating Special Revenue Fund Budget (p. 38) d. Resolution R21-058 Adopting the 2022 Debt Service Fund Budgets (p. 40) e. Resolution R21-059 Adopting the 2022 Capital Fund Budgets (p. 42) f. Resolution R21-060 Adopting the 2022 Enterprise Fund Budgets (p. 44) g. 2022 Non-union wage scale cost of living adjustment (p. 61)
	5. Adjourn

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CITY OF CAMBRIDGE

Truth In Taxation Hearing

December 2, 2021

6:30 pm – Cambridge City Hall

City of Cambridge Vision Statement Adopted November 1, 2021

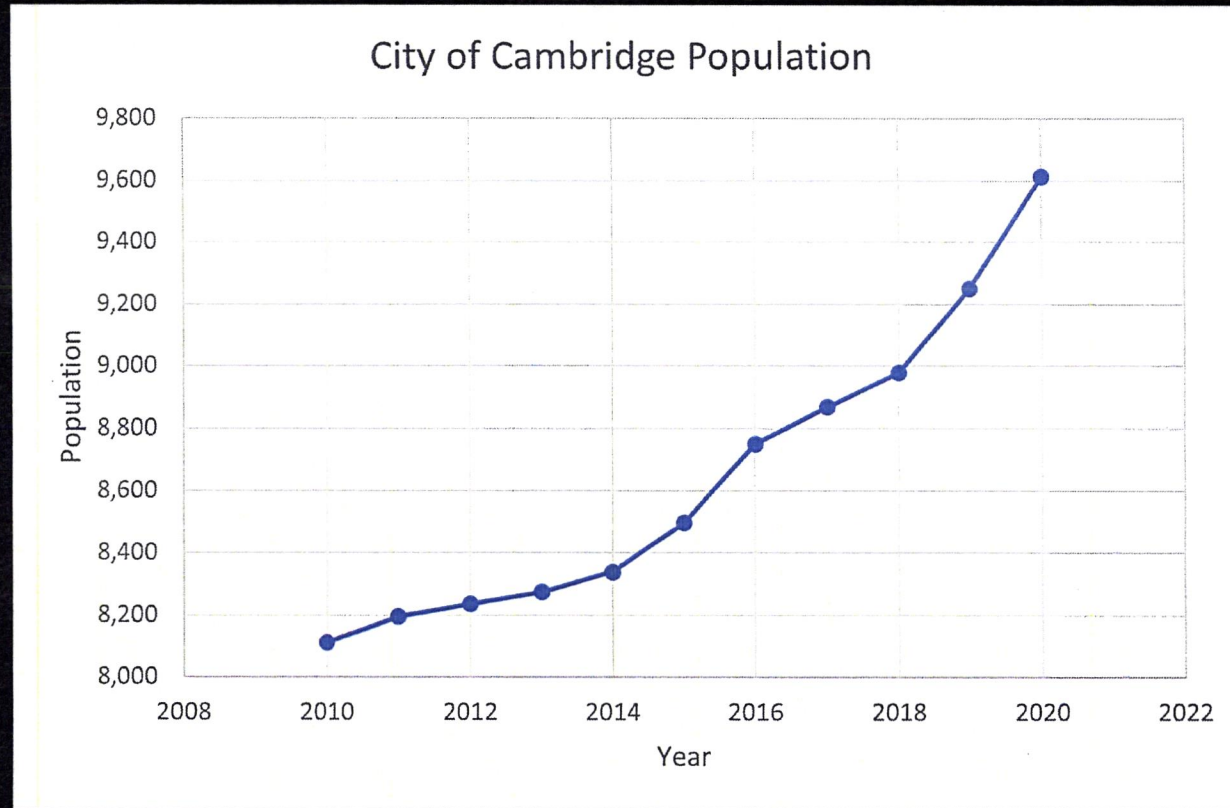
*Capitalizing on its **beautiful, natural setting** and presence as a **regional center**, Cambridge endeavors to deliver a **high quality of life** and opportunities for residents, businesses, and visitors alike. With a balanced, **planned approach to growth** and development and an emphasis on its **historic downtown**, the City will continue to be a leader in **quality community development** and **public services**.*



STRATEGIES OF LONG-TERM FOCUS

- Deliver exceptional public service
- Foster engaged, informed and involved citizens and community
- Enhance City's presence as regional hub
- Encourage/facilitate the revitalization and restoration of vibrant downtown
- Connect opportunities to facilitate thriving commercial & industrial sectors
- Provide diverse amenities for a high quality of life
- Highlight and capitalize on natural resources
- Be responsible and flexible in managing the City's administrative functions

POPULATION GROWTH



WHAT DO WE PLAN TO DO IN 2022 WITH TAXES AND OTHER FUNDS WE RECEIVE?

- Keep the public safe
- Keep the public moving
- Encourage recreation and quality of life activities
- Encourage creation of jobs and tax base
- Make sure City is compliant with laws, fiscally responsible and that people know what we are doing

KEEP THE PUBLIC SAFE

- 15 full-time police officers currently working to keep public safe along with part-time officers and support staff. Planning to add one more full-time officer in 2022.
- 30 paid on-call firefighters and 1 full-time firefighter working to keep public safe
- building inspection department working to keep public safe—combination of staff and contracted services

KEEP THE PUBLIC MOVING

- 57 miles of streets maintained by the City
- 20 miles of trails maintained by the City
 - (7 miles plowed in the winter)
- 40 miles of sidewalk maintained by the City
 - (29 miles plowed in the winter)
- Following long range plan for replacement of streets
 - Street project in Goldenwood neighborhood in 2022
 - Overlay of Opportunity Boulevard from 2nd Ave SE to 16th Ave
- 9 Public Works staff members

ENCOURAGE RECREATION AND QUALITY OF LIFE ACTIVITIES

- Maintain city parks including City Park, Sandquist Park and Central Green (our most utilized parks)
- Sponsor Summer Concert Series, Park Activities for Children, 4th of July Fireworks and Snowflake Parade
- Assist with Downtown Customer Appreciation event
- Conduct mosquito control operations in summer
- 2 full-time staff and seasonal workers used

ENCOURAGE CREATION OF JOBS AND TAX BASE

- Staff to develop plan to redevelop downtown including pedestrian friendly improvements.
- Staff works to attract new businesses to Cambridge
- Staff in community development department work with developers to bring new housing to Cambridge

MAKE SURE CITY IS COMPLIANT WITH LAWS AND FISCALLY RESPONSIBLE

- Annual audit of all City Funds according to law
- Need to comply with bond requirements-- approximately 4% of tax levy is used to pay bond payments related to street projects done in prior years
- Follow long range plan for funding equipment replacement
- Working plan to continue city tax rate decreases with plan to meet “middle of pack” goal within five years.



MAKE SURE THAT PEOPLE KNOW WHAT WE ARE DOING AND BE THE CONNECTOR FOR THE COMMUNITY

- Admin staff works to keep City's website up to date and post information on social media regularly.
- Implement new tools to reach more people such as QR codes in the parks.
- Foster volunteerism and hometown feel.

2022 BUDGET SUMMARY

2022 Proposed Budget General Fund Revenues & Transfers In		2022 Proposed Budget General Fund Expenditures and Transfers Out	
Property taxes	\$5,466,558	Public Safety-Police & Fire	\$3,049,012
License & Permits	\$369,950	Street Maintenance	\$1,480,373
Intergovernmental	\$1,373,252	Parks & Recreation	\$632,205
Northbound Liquor Transfer	\$425,000	General Government	\$1,797,335
Other	\$362,575	Transfers to support Capital and Economic Development	\$1,038,410
Total	\$7,997,335	Total	\$7,997,335
Detail available on City's website.			

2022 TAX LEVY

Components of 2022 Tax Levy	Amount
General Operating	\$4,512,639
Airport Operations	\$44,118
Cambridge-Isanti Bike/Walk Trail	\$21,660
Economic Development	\$150,000
Capital Replacement	\$822,632
Debt Service	\$238,058
Total	\$5,789,107

22%
decrease in
City tax rate
since 2015

TAX LEVY & TAX RATE HISTORY

Year	Levy Increase from Prior Year	Cambridge City Tax Rate	City Tax Rate Change from Prior Year	Cambridge Total Tax Rate	Total Tax Rate Change from Prior Year
2022	Expecting to approve 4%	70.409	-4%	Waiting for County	Waiting for County
2022	Notices based on 8%,	72.801	(0.6%)	161.187	-2%
2021	2%	73.203	-2%	164.212	-2%
2020	5%	75.052	-2%	166.968	-3%
2019	0%	76.653	-6%	172.180	-4%
2018	2%	81.252	-5%	179.869	-4%
2017	2.3%	85.693	0%	186.555	-2%
2016	1.5%	85.601	-5%	190.049	-7%
2015	1.3%	89.819	-2%	204.276	2%

MAIN REASONS FOR LEVY INCREASE

	Change from '21	Reason for Change
General Government	\$74,517	Two new positions, a full-time city planner and part-time administrative assistant. The additional costs are offset by the cost of staff time on "park activities" being reclassified to Parks & Recreation. Also, reduction of administrative salaries due to reclassification of time to "economic development".
Public Safety	\$238,621	Addition of new full-time police officer and \$20K of additional fire department costs, along with routine inflationary cost increases.
Public Works	(\$55,177)	Decrease due to reclassifying wages for airport maintenance to the Airport Operating Fund instead of the General Fund
Parks & Recreation	\$84,560	Due to \$17K increase in operating costs for new library and \$68K increase in park operating costs, primarily due to the reclassification of staff costs for park activities.
Transfers Out	\$183,806	Increase of \$150K due to local match on grant for airport project. Other changes to reflect funding for long-term capital replacement.
Total Changes in Expenditures & Transfer Out	\$526,327	
Changes in Other Revenue Categories	(\$303,669)	Additional Northbound transfer \$25K, Govt Aid \$177K, Permit Activity \$91K and other \$10K
Total Change in Tax Levy	\$222,658	

VALUATION CHANGES IMPACT

- Valuation changes are impacting taxes for some properties more significantly
- Shifting tax burden among commercial, industrial, and residential
- Examples

SAMPLE BIG BOX RETAILER- VALUATION CHANGE IMPACT

Year	Valuation	City Taxes
2022-estimated 4%	\$8,797,100	\$124,514
2022-TNT statement	\$8,797,100	\$129,455
2021	\$8,797,100	\$128,247
2020	\$8,797,100	\$131,485
2019	\$8,760,000	\$133,722
2018	\$9,449,200	\$152,944
2017	\$9,533,100	\$162,742
2016	\$9,896,400	\$168,786
2015	\$10,259,700	\$183,630

14% drop in
valuation
since 2015

32% drop in
City taxes
since 2015

SAMPLE DOWNTOWN BUSINESS VALUATION CHANGE IMPACT

Year	Valuation	City Taxes
2022-estimated 4%	\$234,100	\$2,768
2022-TNT statement	\$234,100	\$2,878
2021	\$249,400	\$3,102
2020	\$236,500	\$2,987
2019	\$234,700	\$3,023
2018	\$269,800	\$3,775
2017	\$348,700	\$5,334
2016	\$362,100	\$5,557
2015	\$397,300	\$6,463

41% drop in valuation since 2015

57% drop in City taxes since 2015

SAMPLE GOLDENWOOD SINGLE FAMILY HOME VALUATION CHANGE IMPACT

Year	Valuation	City Taxes
2022-estimated 4%	\$254,300	\$1,790
2022-TNT statement	\$254,300	\$1,862
2021	\$243,000	\$1,779
2020	\$270,700	\$1,935
2019	\$235,600	\$1,683
2018	\$222,600	\$1,809
2017	\$204,700	\$1,754
2016	\$185,800	\$1,590
2015	\$159,300	\$1,431

60%
increase in
valuation
since 2015

25%
increase in
City taxes
since 2015

QUESTIONS & COMMENTS

- www.ci.cambridge.mn.us –visit the Finance Department section to find budget reports, audit reports and access to Taxpayer Receipt software
- Schedule your personal meeting at City Hall—email Caroline Moe at cmoe@ci.cambridge.mn.us or call 763-552-3202
- Citizen's forum time on agenda—3rd Monday of each month at 6 pm.

4 A-F Finance Department Report
2022 Budget & Levy Adoption

12/2/2021

Prepared by: Caroline Moe, Director of Finance

Budgets for the following funds are included in your packet:

General Fund
Special Revenue Funds: Airport Operating Fund
Debt Service Fund
Capital Project Fund
Enterprise Funds: Liquor Store
 Water Utility
 Wastewater Utility
 Stormwater Utility
 Street Light Utility

General Fund Highlights:

- Budget presented reflects the direction given by Council at its November 15, 2021 long-range financial plan update meeting.
- Preliminary tax levy was set with 8% increase, recommending 4% increase tonight due to better than expected results in 2021 that allowed the pre-funding of some one-time activities.
- Public Safety is the largest portion of the 2022 budget and includes police and fire. In 2022, one additional patrol officer position will be added to the Police Department in order to keep up with population growth in the city.
- Increase in General Government of \$72,517 due two new positions, a full-time city planner and part-time administrative assistant. The additional costs are offset by the cost of staff time on “park activities” being reclassified to Parks & Recreation. Also, reduction of administrative salaries due to reclassification of time to “economic development”.
- Decrease in Public Works of \$55,177 primarily to reclassifying wages for airport maintenance to the Airport Operating Fund instead of the General Fund.
- Increase in Parks & Recreation of \$84,560--\$17K due to increases in operating costs for new library and \$68K due to park operating costs, primarily due to the reclassification of staff costs for park activities.
- Increase in transfers out of \$180K due \$45K transfer to airport operations due (staff reclassification),

Airport Operating Fund Highlights:

- In 2022, the budget will reflect the estimated staff time spent on maintaining the airport. In the past, these expenses have been absorbed by the Street Department.

Debt Service Fund Highlights:

- Principal and interest payments are adequately supported with proposed property tax, assessment or sales tax collections.

Capital Project Fund Highlights:

- Police and emergency management will spend an estimated \$100K on capital expenditures including replacement of two police cars and squad video camera.
- The Pavement Management fund is projected to spend \$190K on crack sealing, sealcoating and downtown paver replacement.
- The Cambridge Airport will spend an estimated \$2.3 million on capital expenditures funded substantially by federal funds.
- The Public Works Capital Fund has budgeted \$255K for replacing equipment used to maintain city streets.
- The Park Capital Fund has budgeted \$75K for replacing equipment used to maintain city parks.

Water Utility Fund Highlights:

- Fund is stable—base rates for 2022 are proposed to decrease slightly and flow rates will remain unchanged due to growth in customer base.

Wastewater Utility Fund Highlights:

- Fund is stable—base rates for 2022 are proposed to decrease slightly and flow rates will remain unchanged due to growth in customer base.

Stormwater Utility Fund Highlights:

- Rates will be increasing 2% in anticipation of future capital projects that will need funding.

Street Light Utility Fund Highlights:

- Rates will remain the same as 2021. Fund covers utility costs and generating funds for future pole replacement.

Liquor Store Fund Highlights:

- No staffing level changes except additional part-time hours, if needed, to handle increased sales volume. Assume transfer to General Fund of \$425,000, which is consistent with the long-range financial plan.

Levy Highlights:

- Proposed levy of \$5,789,107 represents a 4% increase in property taxes. However, due to increases in tax base, our city tax rate is expected to go down 3.8% which means if your valuation stayed the same as last year, your city property taxes would go down 3.8%.
- As according to the long-range plan, the levy includes \$238,058 follows for debt commitments:
 - 2015 Street Improvements \$67,500
 - 2016 Street Improvements \$50,000
 - 2018 Street Improvements \$120,558

Recommended Council Actions

Approve final property tax resolution for 2022 tax collections. Approve resolutions adopting budgets for funds listed above.

Attachments:

2022 Budgets and related resolutions

Resolution for Final Tax Levy Adoption for 2022

Resolution No. R21-055

*Resolution Approving the Final Payable 2022
Tax Levy*

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, as follows:**

- 1) That the following levies for certified 2021, payable 2022, be levied upon the taxable property in said City of Cambridge, Isanti County, State of Minnesota for the following purposes:

	Levy Collectible <u>2022</u>
Fund 101 – General Operations	\$ 5,551,049

DEBT SERVICE LEVIES:

Fund 328 GO Improvement Bonds, 2018 Street Improvements	120,558
Fund 324 GO Improvement Bonds, 2016 Street Improvements	50,000
Fund 385 GO Improvement Bonds, 2015 Street Improvements	<u>67,500</u>
Total Debt Service Levies	238,058

TOTAL ALL LEVIES **\$5,789,107**

- 2) That this final levy does not exceed the Proposed Levy adopted on September 7, 2021.
- 3) That the City Administrator/Clerk be directed to transmit a certified copy of this resolution to the Isanti County Auditor's Office before Sunday December 31, 2021 for purpose of complying with Minnesota State Statute.

This resolution shall become effective immediately upon its passage without publication.

Adopted this 2nd day of December, 2021

James A. Godfrey, Mayor

Attested by:

Evan Vogel, City Administrator

Resolution No. R21-056

Resolution Adopting the 2022 General Fund Operating Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the General Fund as follows:

GENERAL FUND

Revenues:

Taxes	\$5,466,558
Licenses and Permits	369,950
Intergovernmental Revenues	1,373,252
Charges for Services	127,311
Fines and Forfeitures	42,000
Other	93,264
Transfers From Other Funds	<u>525,000</u>
Total Revenues	<u>\$7,997,335</u>

Operating Expenditures:

General Government	\$1,797,335
Public Safety	3,049,012
Public Works	1,480,373
Parks and Recreation	632,205
Transfers to Other Funds	<u>1,038,410</u>
Total Operating Expenditures	<u>\$7,997,335</u>

Budgeted Change in Fund Balance \$0

Adopted this 2nd Day of December, 2021.

James A. Godfrey, Mayor

ATTEST:

Evan Vogel, City Administrator

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget 2022	Adopted Budget 2021 12/31/2021	Amended Budget 2021 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
REVENUES AND TRANSFERS IN						
REVENUES						
Taxes	5,466,558	5,248,323	5,277,440	2,829,487.40	5,232,716.68	4,760,578.81
Licenses and Permits -						
Business	77,650	77,650	77,650	45,591.15	71,637.86	90,547.30
Non-Business	292,300	201,437	310,517	417,558.32	417,979.16	323,936.93
Intergovernmental Revenues	1,373,252	1,196,000	1,349,811	911,745.84	1,238,797.59	1,169,545.62
Charges for Services						
General Government	7,600	7,600	7,750	7,750.50	7,997.25	2,726.75
Public Safety	112,911	113,275	113,022	113,874.83	116,450.24	120,272.70
Other	6,800	3,000	9,120	12,405.00	9,129.36	12,503.25
Fines and Forfeitures	42,000	42,500	41,800	22,334.18	57,024.60	84,760.49
Other	93,264	86,043	85,604	68,271.43	127,043.37	100,866.57
<i>Total Revenues</i>	<u>7,472,335</u>	<u>6,975,828</u>	<u>7,272,714</u>	<u>4,429,018.65</u>	<u>7,278,776.11</u>	<u>6,665,738.42</u>
TRANSFERS IN	525,000	500,000	500,000	500,000.00	500,000.00	502,350.00
TOTAL REVENUES AND TRANSFERS IN	<u>7,997,335</u>	<u>7,475,828</u>	<u>7,772,714</u>	<u>4,929,018.65</u>	<u>7,778,776.11</u>	<u>7,168,088.42</u>
EXPENDITURES AND TRANSFERS OUT						
EXPENDITURES						
General Government						
Mayor and Council	62,210	61,445	59,945	48,193.33	53,109.71	73,332.69
Administration	346,479	447,408	455,042	371,754.28	288,866.73	312,544.04
Elections	11,900	750	750	0.00	17,642.73	355.00
Finance	352,307	359,831	340,034	280,536.05	311,400.87	329,731.10
Legal	118,000	113,000	113,000	63,921.26	93,555.98	113,159.79
Community Development	752,104	584,240	640,990	411,480.75	582,220.16	600,401.12
New City Hall Buildings	154,335	156,144	156,144	102,689.76	137,505.54	166,633.17
Total General Government	<u>1,797,335</u>	<u>1,722,818</u>	<u>1,765,905</u>	<u>1,278,575.43</u>	<u>1,484,301.72</u>	<u>1,596,156.91</u>
Public Safety						
Police Department	2,673,756	2,463,124	2,472,624	1,818,181.83	2,026,198.82	2,033,292.13
Fire Department	365,656	342,687	366,686	378,803.56	320,982.54	298,498.60
Emergency Management	4,600	4,400	4,900	14,19.74	4,103.33	4,383.18
Animal Control	5,000	5,000	5,000	3,600.00	4,800.00	4,800.00
Total Public Safety	<u>3,049,012</u>	<u>2,815,211</u>	<u>2,849,210</u>	<u>2,202,005.13</u>	<u>2,356,084.69</u>	<u>2,340,973.91</u>
Public Works						
Street Maintenance	1,480,373	1,535,550	1,593,850	1,202,480.75	1,246,861.82	1,551,733.11
Total Public Works	<u>1,480,373</u>	<u>1,535,550</u>	<u>1,593,850</u>	<u>1,202,480.75</u>	<u>1,246,861.82</u>	<u>1,551,733.11</u>
Parks and Recreation						
Parks and Recreation	532,105.00	464,545.00	490,045.00	353,263.47	346,518.75	383,018.01
Library	100,100.00	83,100.00	99,100.00	68,796.52	70,787.03	0.00
Total Parks and Recreation	<u>632,205</u>	<u>547,645</u>	<u>589,145</u>	<u>422,059.99</u>	<u>417,305.78</u>	<u>383,018.01</u>
<i>Total Expenditures</i>	<u>6,958,925</u>	<u>6,621,224</u>	<u>6,798,110</u>	<u>5,105,121.30</u>	<u>5,504,554.01</u>	<u>5,871,881.94</u>
TRANSFERS OUT	1,038,410	854,604	974,604	974,604.00	238,670.00	121,405.00
TOTAL EXPENDITURES & TRANSFERS OUT	<u>7,997,335</u>	<u>7,475,828</u>	<u>7,772,714</u>	<u>6,079,725.30</u>	<u>7,891,258.01</u>	<u>7,085,940.94</u>
NET INCREASE (DECREASE) IN FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>-1,150,706.65</u>	<u>-1,124,811.90</u>	<u>82,147.48</u>

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget 2022	Adopted Budget 2021 12/31/2021	Amended Budget 2021 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
REVENUES						
TAXES						
01-31010 Taxes - Current	5,440,028	5,221,823.00	5,248,170.00	2,800,215.29	5,197,118.43	4,720,330.81
01-31020 Taxes - Delinquent	25,000	25,000.00	25,124.00	25,124.90	16,226.33	16,104.12
01-31030 Taxes-Market Value Credit Refund	-	-	-	-	-	-
01-31050 Taxes - Excess Tax Increments	-	-	-	-	-	0.94
01-31051 Decert TIF District Proceeds	-	-	-	-	-	-
01-31061 Taxes & Assessments on Sale of Foreclosed Property	-	-	2,341.00	2,341.79	18,671.05	22,889.19
01-31062 Taxes Abated by Isanti Co	-	-	-	-	-	-
01-31063 Taxes & Assessments on Sale of Foreclosed Property Future	-	-	-	-	-	-
01-31060 Penalties and Interest	1,530	1,500.00	1,805.00	1,805.42	700.83	1,253.75
TOTAL TAXES	5,466,558	5,248,323	5,277,440	2,829,487.40	5,232,716.68	4,760,578.81
LICENSES AND PERMITS						
<i>Business</i>						
01-32110 Liquor	12,000	12,000.00	12,000.00	25.00	1,200.00	20,300.00
01-32111 Beer & Setups	-	-	-	-	-	-
01-32180 Cigarettes	2,600	2,600.00	2,600.00	-	3,000.00	2,600.00
01-32184 Cable Franchise Fees	60,000	60,000.00	60,000.00	42,391.15	63,487.86	65,497.30
01-32185 Trash Franchise Fees	2,550	2,550.00	2,550.00	2,550.00	2,550.00	1,250.00
01-32199 Other Business Licenses and Permits	500	500.00	500.00	625.00	1,400.00	900.00
Total Business	77,650	77,650	77,650	45,591.15	71,637.86	90,547.30
<i>Non-Business</i>						
01-32218 City Share of Electrical Inspections	3,500	3,000.00	5,493.00	7,900.47	6,595.70	4,658.91
01-32219 Local Share of Building Surcharge	300	100.00	580.00	727.16	196.47	458.94
01-32220 Building Permits	236,000	155,000.00	250,000.00	336,479.50	339,884.65	237,497.46
01-32221 Excavating Permits	-	-	54.00	-	162.00	-
01-32222 Mechanical and Gas Permits	19,000	14,100.00	21,680.00	25,987.90	23,350.00	24,405.99
01-32223 Fire Protection Permits	-	-	-	-	-	-
01-32225 Investigation (Penalty Fee)	-	-	709.00	2,388.00	1,400.00	1,176.00
01-32226 Contractor Verification Fee	500	237.00	535.00	845.00	785.00	775.00
01-32230 Plumbing Permits	12,000	7,000.00	12,627.00	24,958.25	17,387.00	19,254.00
01-32240 Sign Permits	1,000	1,000.00	640.00	870.00	1,040.00	1,080.00
01-32298 Rental Registration	10,000	14,000.00	7,000.00	60.54	11,476.70	20,741.98
01-32299 Other Non-Business Licenses and Permits	10,000	7,000.00	11,199.00	17,287.50	15,701.64	13,888.65
Total Non-Business	292,300	201,437	310,517	417,558.32	417,979.16	323,936.93
TOTAL LICENSES AND PERMITS	369,950	279,087	388,167	463,149.47	489,617.02	414,484.23
INTERGOVERNMENTAL REVENUES						
01-33165 Federal Grants-Other	-	-	-	-	2,950.00	10,369.90
01-33401 Local Government Aid (LGA)	1,059,979	930,000.00	1,020,839.00	510,419.50	955,567.00	806,834.00
01-33404 State Aid - Other	8,273	6,000.00	13,500.00	13,070.00	9,112.17	12,792.66
01-33405 PERA Aid	0	-	-	-	-	5,222.00
01-33418 MSA - Maintenance	50,000	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
01-33420 Fire Relief	-	-	-	88,927.23	-	-
01-33421 Police State Aid	150,000	145,000.00	145,000.00	149,249.52	150,366.12	141,619.56
01-33422 School District-School Officer Assistance--SRO#1	100,000	60,000.00	115,000.00	94,607.37	65,228.99	137,328.50
01-33424 School District-School Officer Assistance--SRO#2	-	-	-	-	-	-
01-33610 County Grants & Aids for Highways	5,000	5,000.00	5,472.00	5,472.22	5,573.31	4,779.00
01-33620 Other County Aid	-	-	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUES	1,373,252	1,196,000	1,349,811	911,745.84	1,238,797.59	1,169,545.62
01-33610 County Grants & Aids for Highways	-	-	-	-	-	-
CHARGES FOR SERVICES						
<i>General Governments</i>						
01-34102 Filing Fees	0	-	-	-	105.25	-
01-34105 Sale of Maps, Copies	100	100.00	100.00	100.50	392.00	341.75
01-34106 Street Light O&M	-	-	-	-	-	-
01-34110 Solar Lease Revenue	7500	7,500.00	7,650.00	7,650.00	7,500.00	1,500.00
01-34117 Contracted building inspection	-	-	-	-	-	885.00
Total General Government	7,600.00	7,600.00	7,750.00	7,750.50	7,997.25	2,726.75
<i>Public Safety</i>						
01-34201 Police Department Reports	500	500.00	500.00	432.25	540.75	602.25
01-34202 Police Department Administration Fees	2,500	2,500.00	2,500.00	2,920.00	2,839.00	8,785.00
01-34205 Police Department Pawn Shop Revenue	2,000	2,000.00	2,000.00	2,500.00	2,582.50	4,467.50
01-34204 PD-Pay Reimb Fee	-	-	-	-	-	-
01-34206 Fire Protection - Township Contracts	105,500	105,500.00	105,580.00	105,580.58	107,426.29	102,506.31
01-34208 Fire Protection - Fire Runs	0	-	-	-	-	1,566.64
01-34210 Fire Protection - Admin	2,411	2,775.00	2,442.00	2,442.00	3,061.70	2,345.00
Total Public Safety	112,911	113,275	113,022	113,874.83	116,450.24	120,272.70
<i>Other</i>						
01-34951 Sale of Service and Supplies	0	-	620.00	620.00	504.36	18.75
01-34953 Escrow Administration Fee	-	-	-	-	-	-
01-34954 Plan review/administrative charge	-	-	-	-	-	-
01-34955 Base Map updating fee	-	-	-	-	-	-
01-34925 Park Activity Fees	4,800	1,000.00	4,460.00	6,995.00	5,645.00	4,862.50
01-34930 Art Fair Fees	-	-	700.00	1,450.00	980.00	595.00
01-34958 Ice Rink Lease Revenue	2,000	2,000.00	3,340.00	3,340.00	2,000.00	7,027.00
Total Other	6,800.00	3,000.00	9,120.00	12,405.00	9,129.36	12,503.25
TOTAL CHARGES FOR SERVICES	127,311	123,875	129,892	134,030.33	133,576.85	135,502.70
FINES AND FORFEITURES						
01-35101 Court Fines	40,000	40,000.00	40,000.00	23,664.18	40,299.96	68,945.49
01-35102 Parking Fines	1,000	1,500.00	800.00	440.00	460.00	2,900.00
01-35104 Animal Control Fines	1,000	1,000.00	1,000.00	1,355.00	1,885.00	1,660.00

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget 2022	Adopted Budget 2021 12/31/2021	Amended Budget 2021 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
01-35105 Admin Citation						
TOTAL FINES AND FORFEITURES	42,000	42,500	41,800	22,334.18	57,024.60	84,760.49
OTHER						
01-36102 Special Assessment Principal Payment				4.50	-	2,039.17
01-36200 Miscellaneous				-	58,657.17	77,597.56
01-36210 Interest on Investments	16,174	20,000.00	10,000.00	-	-	-
01-36220 Facility Rentals	3,600	3,600.00	3,600.00	3,416.70	10,628.37	10,663.10
01-36230 Donations	2,000	2,876.00	440.00	790.00	6,212.00	10,301.71
01-36102 Operation Round Up Grant				549.31	355.30	140.03
01-36234 Arts Grant for Concert Series				-	6,750.00	-
01-36235 Library Room Rental				425.00	80.00	-
01-36240 Patronage Capital	423	500.00	500.00	-	4,351.48	-
01-36241 Fire Dept Private Grants				2,500.00	-	-
01-36242 Wellness Grant				-	-	-
01-36250 Telephone Commissions				-	-	-
01-36501 Sale of Property				-	553.30	125.00
01-36231 Library Rent	71,067	59,067.00	71,064.00	6,285.67	39,455.75	-
Total non-mall other revenue	93,264	86,043	85,604	6,8271.43	12,7043.37	100,866.57
TOTAL OTHER	93,264	86,043	85,604	6,8271.43	12,7043.37	100,866.57
TOTAL REVENUES	7,472,335	6,975,828	7,272,714	44,29018.65	72,78776.11	66,65738.42
TRANSFERS IN						
01-39203 Liquor Fund	425,000	400,000.00	400,000.00	500,000.00	500,000.00	450,000.00
01-39203 Other Funds	100,000	100,000	100,000	-	-	52,330.00
TOTAL TRANSFERS IN	525,000	500,000	500,000	500,000	500,000	502,330
TOTAL REVENUES AND TRANSFERS IN	7,997,335	7,475,828	7,772,714	49,29018.65	77,78776.11	71,68088.42

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget 2022	Adopted Budget 2021 12/31/2021	Amended Budget 2021 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
EXPENDITURES						
GENERAL GOVERNMENT						
<i>Council - #41110</i>						
<i>Personal Services</i>						
-41110-101 Salaries	29,900	29,900.00	29,900.00	24,916.80	29,900.16	29,433.49
-41110-122 FICA/Medicare Employer Share/Employee Benefits	2,290	2,290.00	2,290.00	1,905.89	2,287.09	2,251.42
-41110-151 Worker's Comp - Ins Premiums	120	155.00	155.00	89.98	98.73	77.56
Total Personal Services	32,310	32,345	32,345	26,912.67	32,285.98	31,762.47
<i>Supplies</i>						
-41110-200 Office Supplies - Accessories	100	100.00	100.00	-	-	2.14
-41110-210 Miscellaneous Operating Supplies	250	250.00	250.00	180.93	-	11.00
-41110-213 Citizens Academy	0	-	-	-	-	-
-41110-214 Employee Recognition	500	500.00	500.00	-	281.09	347.66
Total Supplies	850	850	850	180.93	281.09	360.80
<i>Other Services and Charges</i>						
-41110-304 Miscellaneous Professional Services	1,000	1,000.00	1,000.00	-	-	-
-41110-331 Travel/Meals/Lodging	2,500	2,500.00	500.00	807.13	147.53	2,848.16
-41110-334 Mileage Reimbursements	150	150.00	-	-	-	-
-41110-340 Advertising	200	400.00	400.00	-	-	98.50
-41110-360 Insurance and Bonds	400	400.00	400.00	300.60	358.36	303.20
-41110-430 Miscellaneous	100	100.00	100.00	-	-	-
-41110-433 Dues and Subscriptions	100	100.00	100.00	30.00	30.00	30.00
-41110-440 Schools and Meetings	2,800	2,800.00	2,800.00	274.00	-	2,675.00
-41110-441 Sister City Activities	500	500.00	500.00	-	310.00	310.00
-41110-455 Fireworks Display Expenses	17,000	16,000.00	16,500.00	16,237.50	15,300.00	12,281.25
-41110-456 Art Festival	2,000	2,000.00	2,000.00	1,577.00	1,096.75	1,505.00
-41110-457 Downtown Banner & Signage	500	500.00	500.00	-	-	-
-41110-458 Downtown Flower Basket	1,800	1,800.00	1,800.00	1,873.50	3,300.00	1,850.00
-41110-459 Downtown Trash Cans & Benches	-	-	-	-	-	19,308.31
-41110-499 Tomlison Special Asmt Agreement	-	-	-	-	-	-
Total Other Services and Charges	29,050	28,250	26,750	21,099.73	20,542.64	41,209.42
Total Council	62,210	61,445	59,945	48,193.33	53,109.71	73,332.69
<i>Administration - #41320</i>						
<i>Personal Services</i>						
-41320-101 Salaries	139,270	203,720.00	256,042.00	212,055.86	142,974.67	158,683.53
-41320-102 Overtime	-	-	-	-	-	-
-41320-103 Part-time Regular	80,468	40,336.00	46,000.00	33,829.35	36,847.86	35,978.82
-41320-105 Temp/Seasonal	0	-	60.00	55.55	5.51	127.89
-41320-121 PERA Employer Share	16,473	18,415.00	19,000.00	14,571.66	13,146.61	14,720.03
-41320-122 FICA/Medicare Employer Share/Employee Benefits	16,801	18,783.00	19,000.00	14,787.39	13,117.16	14,558.95
-41320-131 Medical/Dental/Life Employer Share	23,331	46,176.00	36,000.00	32,081.50	19,429.88	28,855.32
-41320-132 Longevity	324	1,472.00	-	-	-	-
-41320-133 Deductible Contribution	1,620	3,600.00	3,600.00	1,200.00	1,200.00	2,400.00
-41320-137 Severance due to retirement	0	50,850.00	-	-	-	-
-41320-151 Workers' Compensation Insurance	1,242	1,856.00	1,856.00	1,100.98	796.62	765.98
-41320-153 City Wide Re-employment Compensation	2,500	2,500.00	1,500.00	-	58.66	4,349.52
-41320-154 HRA/Flex Fees	200	250.00	250.00	115.30	78.05	132.70
-41320-158 Moving Exp Reimb'	0	-	2,000.00	543.63	-	-
Total Personal Services	282,229	387,958	385,308	310,341.22	227,655.02	260,572.74
<i>Supplies</i>						
-41320-201 Office Supplies - Accessories	1,500	1,500.00	1,500.00	1,410.76	1,879.44	1,933.43
-41320-202 Duplicating Supplies and Copy Paper	2,000	2,000.00	2,000.00	836.78	1,224.73	1,203.30
-41320-203 Newsletter Costs	5,500	5,500.00	2,750.00	-	1,758.00	4,769.72
-41320-204 Stationery, Forms and Envelopes	250	250.00	250.00	159.90	291.00	145.00
-41320-209 Software Updates	500	500.00	500.00	499.50	1,263.63	-
-41320-210 Miscellaneous Operating Supplies	500	500.00	500.00	301.36	336.06	1,042.76
-41320-221 Repairs and Maintenance - Equipment	200	200.00	200.00	-	-	-
-41320-240 Small Tools & Minor Equipment	3,000	3,000.00	3,800.00	3,574.54	3,783.61	1,719.39
Total Supplies	13,450	13,450	11,500	6,782.84	10,536.47	10,813.60
<i>Other Services and Charges</i>						
-41320-304 Miscellaneous Professional Services	2,000	2,000.00	3,000.00	3,007.26	1,788.91	3,246.50
-41320-313 Marco IT Mgmt & Backup	5,600	3,000.00	6,000.00	4,658.00	5,330.40	2,709.72
-41320-321 Telephone/Cellular Phones	-	-	540.00	315.00	-	-
-41320-322 Postage	3,500	3,500.00	3,500.00	2,026.35	3,510.83	3,122.85
-41320-331 Travel/Meals/Lodging	1,750	600.00	600.00	288.90	164.80	734.34
-41320-334 Mileage Reimbursement	300	300.00	300.00	-	-	179.22
-41320-340 Advertising	2,000	2,000.00	1,500.00	697.80	747.80	1,219.90
-41320-351 Legal Notices/Ordinance Publication	1,200	1,200.00	1,200.00	287.63	315.20	437.63
-41320-360 Insurance and Bonds	2,300	2,250.00	2,250.00	2,320.91	2,135.86	1,884.58
-41320-404 Repairs and Maintenance	0	-	600.00	600.00	-	-
-41320-409 Maintenance Contracts - Office Equipment	16,000	16,000.00	24,000.00	25,687.42	22,482.68	12,744.80
-41320-430 Miscellaneous	50	50.00	50.00	44.95	432.27	-
-41320-433 Dues and Subscriptions	600	600.00	501.00	52.00	196.49	628.44
-41320-437 City Wide-Dues & Subscriptions	14,000	14,000.00	13,500.00	13,951.00	13,345.00	13,605.00
-41320-440 Schools and Meetings	1,500	500.00	693.00	693.00	225.00	516.00
-41320-441 Web Site Enhancement	-	-	-	-	-	128.52
-41320-489 Contracted Services	-	-	-	-	-	-
Total Other Services and Charges	50,800	46,000	58,234	54,630.22	50,675.24	41,157.70
Total Administration	346,479	447,408	455,042	371,754.28	288,866.73	312,544.04
<i>Elections - #41410</i>						
<i>Personal Services</i>						
-41410-104 Salaries - Temporary Election Judges	8,100	-	-	-	8,035.63	-
-41410-122 FICA/Medicare Employer Share/Employee Benefits	0	-	-	-	-	-

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget 2022	Adopted Budget 2021 12/31/2021	Amended Budget 2021 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
-41410-151 Workers' Compensation Insurance						
Total Personal Services	8,100	0	0	-	8,035.63	-
Supplies						
-41410-200 Miscellaneous Office Supplies	300	-	-	-	-	-
-41410-201 Office Supplies - Accessories					265.22	-
-41410-240 Small Tools					-	-
Total Supplies	300	0	0	-	265.22	-
Other Services and Charges						
-41410-331 Travel/Meals/Lodging	200	-	-	-	150.94	-
-41410-351 Legal Notices/Ordinance Publication	100	-	-	-	72.00	-
-41410-404 Repairs & Maintenance - Voting Equipment					-	-
-41410-408 Maintenance Contracts - Mach/Equipment	3,200	750.00	750.00	-	9,118.94	355.00
-41410-412 Rentals - Buildings					-	-
-41410-430 Miscellaneous					-	-
Total Other Services and Charges	3,500	750	750	-	9,341.88	355.00
Total Elections	11,900	750	750	-	17,642.73	355.00
Finance - #41500						
Personal Services						
-41500-101 Salaries	190,671	180,503.00	187,406.00	151,322.45	174,995.37	173,083.99
-41500-102 Overtime						
-41500-103 Part-time Regular						
-41500-121 PERA Employer Share	14,301	14,056.00	14,056.00	11,349.18	13,063.80	12,824.58
-41500-122 FICA/Medicare Employer Share/Employee Benefits	14,587	14,337.00	14,337.00	11,167.36	12,763.41	12,659.71
-41500-131 Medical/Dental/Life Employer Share	34,566	34,565.00	34,565.00	30,707.20	33,345.84	33,054.24
-41500-132 Longevity	7,464	6,903.00	-	-	-	-
-41500-133 Deductible Contribution	2,400	2,400.00	2,400.00	1,373.94	1,665.77	2,400.00
-41500-151 Workers' Compensation Insurance	1,078	1,417.00	1,417.00	736.78	781.12	678.56
-41500-154 HRA/Flex Fees	200	200.00	200.00	108.60	137.35	146.80
Total Personal Services	265,267	254,381	254,381	206,765.51	236,752.66	234,847.88
Supplies						
-41500-201 Office Supplies - Accessories	1,600	1,500.00	1,500.00	924.50	1,498.69	1,600.56
-41500-204 Stationery, Forms and Envelopes	3,500	2,700.00	2,700.00	1,955.20	3,223.35	2,614.46
-41500-209 Software Updates	1,000	1,000.00	1,000.00	750.00	3,162.20	725.00
-41500-210 Miscellaneous Operating Supplies	500	500.00	500.00	57.98	223.00	33.70
-41500-240 Small Tools	1,200	1,000.00	500.00	-	-	-
Total Supplies	7,800	6,700	6,200	3,687.68	8,107.24	4,973.72
Other Services and Charges						
-41500-301 Auditing and Accounting	36,000	36,000.00	35,537.00	35,537.00	32,502.00	31,900.00
-41500-304 Miscellaneous Professional Services	3,500	3,500.00	4,500.00	4,288.00	3,543.00	2,388.00
-41500-308 Isanti County Special Assessment Mgmt Fee	1,000	600.00	763.00	763.00	423.00	986.00
-41500-309 EDP Professional Services	7,000	30,000.00	7,000.00	4,364.50	4,431.25	26,397.30
-41500-313 IT Management	6,000	3,000.00	6,000.00	4,658.00	5,330.40	2,709.72
-41500-321 Telephone/Cellular Phones	540	-	540.00	405.00	-	-
-41500-331 Travel/Meals/Lodging	500	500.00	-	-	19.00	1,754.26
-41500-334 Mileage Reimbursement	300	300.00	300.00	-	-	200.10
-41500-340 Advertising						
-41500-351 Legal Notices/Ordinance Publishing	500	500.00	500.00	373.62	373.00	426.00
-41500-360 Insurance and Bonds	2,000	2,100.00	2,100.00	1,762.53	1,608.13	2,093.81
-41500-409 Maintenance Contracts - Office Equipment	17,000	18,000.00	18,000.00	15,776.00	15,776.00	15,776.00
-41500-420 Wellness	500	-	-	-	-	-
-41500-430 Miscellaneous	250	250.00	250.00	65.11	4.73	450.51
-41500-432 Property Finders Fee						
-41500-433 Dues and Subscriptions	1,750	1,700.00	1,663.00	1,412.10	1,624.80	1,599.80
-41500-440 Schools and Meetings	2,400	2,300.00	2,300.00	678.00	905.66	3,228.00
Total Other Services and Charges	79,240	98,750	79,453	70,082.86	66,540.97	89,909.50
Total Finance	352,307	359,831	340,034	280,536.05	311,400.87	329,731.10
Legal - #41610						
Other Services and Charges						
-41610-304 Legal Fees	65,000	60,000.00	60,000.00	29,724.90	42,142.72	62,207.58
-41610-307 Township Annexation Payments	11,000	11,000.00	11,000.00	3,740.00	10,804.78	10,804.78
-41610-305 Prosecution Services	42,000	42,000.00	42,000.00	30,456.36	40,608.48	40,147.43
Total Other Services and Charges	118,000	113,000	113,000	63,921.26	93,555.98	113,159.79
Total Legal	118,000	113,000	113,000	63,921.26	93,555.98	113,159.79
Community Development						
Building Department - #41920						
Personal Services						
-41920-101 Salaries	210,355	210,595.00	186,816.00	143,285.39	182,956.34	218,527.66
-41920-102 Overtime				2,171.80	-	-
-41920-103 Seasonal Temp/Salary					1,877.04	-
-41920-121 PERA Employer Share	15,853	16,000.00	16,000.00	10,426.69	13,501.82	14,000.04
-41920-122 FICA/Medicare Employer Share/Employee Benefits	15,770	16,320.00	16,320.00	10,648.41	13,138.73	13,788.86
-41920-131 Medical/Dental/Life Employer Share	53,575	51,847.00	51,847.00	42,044.40	50,004.84	50,924.64
-41920-132 Longevity	1,031	2,738.00	-	-	-	-
-41920-133 Deductible Contribution	3,720	3,600.00	3,600.00	2,181.64	2,017.42	1,229.99
-41920-151 Workers' Compensation Insurance	1,077	1,460.00	1,460.00	375.58	723.48	703.90
-41920-154 HRA/Flex Fees	300	250.00	250.00	186.40	206.00	229.55
Total Personal Services	301,681	302,810	276,293	211,320.31	264,425.67	299,404.64
Supplies						
-41920-201 Office Supplies - Accessories	750	750.00	1,500.00	1,295.40	810.40	578.26
-41920-204 Stationery, Forms and Envelopes						
-41920-209 Software Updates	500	500.00	500.00	-	-	-

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget 2022	Adopted Budget 12/31/2021	Amended Budget 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
-41920-210 Miscellaneous Operating Supplies	800	800.00	800.00	-	203.25	-
-41920-212 Gasoline/Fuel/Lubricants/Additivs	2,500	2,400.00	2,400.00	871.30	910.83	1,018.02
-41920-221 Repair and Maintenance Supplies - Vehicles	1,000	800.00	800.00	83.65	263.76	345.98
-41920-240 Small Tools and Minor Equipment	7,500	5,000.00	5,000.00	-	2,118.22	69.09
Total Supplies	13,050	10,250	11,000	2,250.35	4,306.46	2,011.35
Other Services and Charges						
-41920-304 Miscellaneous Professional Services	750	300.00	300.00	134.00	2,653.00	314.00
-41920-305 Contracted Building Inspection	0	-	76,517.00	8,051.69	-	-
-41920-309 EDP Professional Services	-	-	-	-	-	-
-41920-313 Marco IT Mgmt & Backup	5,800	3,000.00	6,000.00	4,658.00	5,330.40	2,709.72
-41920-321 Telephone/Cellular Phones	2,700	2,700.00	2,700.00	1,382.15	2,263.14	2,299.34
-41920-331 Travel/Meals/Lodging	600	300.00	300.00	-	-	-
-41920-334 Mileage Reimbursement	500	500.00	500.00	-	266.12	391.15
-41920-340 Advertising	200	-	-	-	-	-
-41920-351 Legal Notices/Ordinance Publishing	200	-	-	-	-	-
-41920-360 Insurance	2,400	2,400.00	2,400.00	2,331.02	2,217.61	2,167.61
-41920-404 Repairs and Maintenance	250	200.00	200.00	-	78.00	-
-41920-409 Maintenance Contracts - Office Equipment	2,900	2,800.00	2,800.00	2,870.00	2,685.00	2,685.00
-41920-430 Miscellaneous	300	200.00	200.00	96.58	-	95.47
-41920-432 Credit Card Fees	500	500.00	500.00	7.50	1,349.81	-
-41920-433 Dues and Subscriptions	1,400	1,400.00	1,400.00	480.00	395.00	395.00
-41920-440 Schools and Meetings	3,200	2,500.00	2,500.00	869.00	1,355.00	1,720.00
Total Other Services and Charges	21,700	16,800	96,317	20,879.94	18,593.08	12,777.49
Total Building Department	336,431	329,860	383,610	234,450.60	287,325.21	314,193.48
Engineering						
-41925-303 Engineering Contracted Expense	38,000	35,000.00	35,000.00	42,362.59	40,440.00	35,223.73
Planning - #41935						
Personal Services						
-41935-101 Salaries	231,681	99,320.00	102,920.00	83,284.89	166,960.72	157,860.02
-41935-102 Overtime	-	-	-	-	-	-
-41935-112 Planning Commission Salaries	2,500	2,500.00	2,500.00	1,995.00	2,240.00	2,065.00
-41935-121 PERA Employer Share	17,784	7,719.00	7,719.00	6,246.36	12,447.18	11,980.92
-41935-122 FICA/Medicare Employer Share/Employee Benefits	18,141	7,874.00	7,874.00	6,278.61	12,216.57	11,554.08
-41935-131 Medical/Dental/Life Employer Share	46,623	17,282.00	17,282.00	15,353.60	33,345.84	33,054.24
-41935-132 Longevity	5,467	3,600.00	-	-	-	-
-41935-133 Deductible Contribution	3,240	1,200.00	1,200.00	265.57	1,539.89	2,318.60
-41935-151 Workers' Compensation Insurance	1,407	805.00	805.00	588.69	678.89	556.38
-41935-154 HRA/Flex Fees	300	150.00	150.00	54.30	137.35	146.75
-41935-153 Unemployment	0	38,480.00	38,480.00	-	-	-
Total Personal Services	327,143	178,930	178,930	114,067.02	229,566.44	219,535.99
Supplies						
-41935-201 Office Supplies - Accessories	1,800	1,500.00	1,500.00	590.72	1,676.03	1,732.10
-41935-204 Stationary, Forms and Envelopes	150	-	-	-	-	-
-41935-209 Software Updates	2,500	2,500.00	2,500.00	808.00	1,237.36	2,073.46
-41935-210 Miscellaneous Operating Supplies	200	200.00	200.00	-	-	-
-41935-212 Gasoline/Fuel/Lubricants/Additivs	350	300.00	300.00	60.69	93.99	198.19
-41935-221 Repair and Maintenance Supplies - Vehicles	350	300.00	300.00	7.68	460.21	1,128.81
-41935-240 Small Tools and Minor Equipment	7,000	7,000.00	7,000.00	-	-	6,561.67
Total Supplies	12,350	11,800	11,800	1,467.09	3,467.79	11,694.23
Other Services and Charges						
-41935-301 Special Projects	2,500	2,500.00	2,500.00	1,167.22	2,110.00	-
-41935-303 Comp Plan Update	-	-	-	-	-	-
-41935-304 Miscellaneous Professional Services	1,500	2,000.00	2,000.00	800.00	-	225.00
-41935-306 Transportation Study Consulting	-	-	-	-	-	-
-41935-307 Rail Study	-	-	-	-	-	-
-41935-308 Lakes & Pines Mgmt--Smal I Cities Grant	-	-	-	-	-	-
-41935-309 EDP Professional Services	-	-	-	-	-	-
-41935-313 Marco IT Mgmt & Backup	5,330	3,000.00	6,000.00	4,658.00	5,330.40	2,709.72
-41935-321 Telephone/Cellular Phones	-	-	-	-	-	-
-41935-322 Code Enforcement Mailing	-	-	-	-	-	-
-41935-331 Travel/Meals/Lodging	600	600.00	600.00	-	12.00	397.28
-41935-334 Mileage Reimbursement	250	250.00	250.00	-	-	82.24
-41935-340 Advertising	200	-	-	-	-	-
-41935-351 Legal Notices/Ordinance Publishing	1,500	800.00	800.00	244.61	158.00	810.00
-41935-360 Insurance	10,000	10,000.00	10,000.00	10,521.62	9,393.16	9,207.91
-41935-404 Repairs and Maintenance	300	200.00	200.00	-	-	-
-41935-409 Maintenance Contracts - Office Equipment	5,100	5,100.00	5,100.00	2,990.00	2,990.00	2,990.00
-41935-430 Miscellaneous	1,000	800.00	800.00	(2,973.00)	(4,914.64)	(13,399.60)
-41935-431 Property Securing Exp	-	-	-	534.00	4,855.80	14,171.59
-41935-432 Abatement Costs	-	-	-	-	-	-
-41935-433 Dues and Subscriptions	1,000	900.00	900.00	891.00	866.00	924.00
-41935-440 Schools and Meetings	2,700	1,500.00	1,500.00	300.00	620.00	1,035.55
-41935-488 Other Contracted Services--Comp Plan Update	-	-	-	-	-	-
-41935-489 Other Contracted Services-GIS Maint	1,200	1,000.00	1,000.00	-	-	600.00
-41935-490 Flyover Pictures--share from Isanti Co	5,000	-	-	-	-	-
Total Other Services and Charges	38,180	28,650	31,650	19,133.43	21,420.72	19,753.69
Total Planning	377,673	219,380	222,380	134,667.56	254,454.95	250,983.91
Total Community Development	752,104	584,240	640,990	411,480.75	582,220.16	600,401.12
City Hall Buildings - #41950						
Personal Services						
-41950-101 Salaries	28,070	27,654.00	28,190.00	22,764.02	28,004.23	27,545.37
-41950-102 Overtime	1,000	1,000.00	1,000.00	-	-	-

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u> 12/31/2021	Amended Budget <u>2021</u> 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
-41950-103 Part-time Salaries						
-41950-121 PERA Employer Share	2,227	2,189.00	2,189.00	1,707.30	2,088.36	2,042.13
-41950-122 FICA/Medicare Employer Share/Employee Benefits	2,271	2,233.00	2,233.00	1,683.06	2,059.37	2,030.35
-41950-131 Medical/Dental/Life Employer Share	8,641	8,642.00	8,642.00	7,657.80	8,321.28	8,248.44
-41950-132 Longevity	1,228	536.00	-	-	-	-
-41950-133 Deductible Contribution	600	600.00	600.00	-	-	-
-41950-151 Workers' Compensation Insurance	1,598	2,090.00	2,090.00	1,493.27	1,266.72	946.14
-41950-154 HRA/Flex Fees	100	100.00	100.00	27.15	34.35	36.70
Total Personal Services	45,735	45,044	45,044	35,332.60	41,774.31	40,849.13
-41950-210 Miscellaneous Operating Supplies						
-41950-212 Gasoline/Fuel	200	200.00	200.00	46.49	27.48	-
-41950-215 Maintenance Supplies	9,000	9,000.00	9,000.00	4,130.72	8,938.05	5,626.95
-41950-240 Small Tools & Equipment	1,500	1,500.00	1,500.00	283.84	2,421.35	502.07
Total Supplies	10,700	10,700	10,700	4,461.05	11,386.88	6,129.02
Other Services and Charges						
-41950-321 Telephone/Cellular Phones	18,000	19,000.00	19,000.00	12,528.94	16,243.40	18,645.21
-41950-360 Insurance	2,100	2,100.00	2,100.00	1,971.26	1,918.30	1,783.83
-41950-381 Electric Utilities	12,000	12,000.00	12,000.00	8,807.92	11,544.14	10,861.42
-41950-382 Water/Wastewater	4,000	4,000.00	4,000.00	3,762.06	3,514.27	3,722.99
-41950-383 Gas Utilities	7,500	7,000.00	7,000.00	4,015.29	6,161.43	7,280.40
-41950-384 Refuse and Recycling	0	-	-	-	-	-
-41950-401 Repairs and Maintenance -Buildings/Structures	37,000	37,000.00	37,000.00	21,796.31	31,910.34	64,782.82
-41950-405 Janitor Services	-	-	-	-	-	-
-41950-409 Maintenance Contracts - Office Equip	4,800	4,800.00	4,800.00	4,301.00	4,301.00	4,283.00
-41950-411 Cement Replacement	-	-	-	-	-	-
-41950-413 Rentals - Office Equipment (copier-new)	12,000	14,000.00	14,000.00	5,421.23	8,412.32	8,110.25
-41950-430 Miscellaneous	500	500.00	500.00	292.10	339.15	185.10
Total Other Services and Charges	97,900	100,400	100,400	62,896.11	84,344.35	119,655.02
Total City Hall Buildings	154,335	156,144	156,144	102,689.76	137,505.54	166,633.17
TOTAL GENERAL GOVERNMENT	1,797,335	1,722,818	1,765,905	1,278,575.43	1,484,301.72	1,596,156.91
PUBLIC SAFETY						
Police Department - #42100						
Personal Services						
-42100-101 Salaries	1,404,188	1,286,204.00	1,330,776.00	978,635.97	1,047,379.18	1,106,441.07
-42100-102 Overtime	90,000	73,000.00	73,000.00	63,343.03	89,726.91	57,183.34
-42100-103 Salaries - Part-Time Regular	0	-	-	-	32,847.55	31,531.91
-42100-104 Temp/Seas Employees-Regular	20,000	20,000.00	20,000.00	9,647.76	8,522.41	9,112.02
-42100-110 Hours Worked Holiday	30,000	30,000.00	30,000.00	15,193.81	26,809.50	24,677.05
-42100-115 Call-in Pay	-	-	-	-	-	-
-42100-116 On Call Pay	-	-	-	-	-	9,152.46
-42100-117 Shift Differential	9,636	9,636.00	9,636.00	6,592.25	9,681.89	7,691.96
-42100-118 Severance	-	-	-	-	-	-
-42100-121 PERA Employer Share	271,250	247,659.00	247,659.00	177,866.90	202,560.96	200,638.32
-42100-122 FICA/Medicare Employer Share/Employee Benefits	30,481	28,127.00	28,127.00	20,648.33	22,731.67	22,805.99
-42100-131 Medical/Dental/Life Employer Share	329,256	310,853.00	310,853.00	252,437.10	249,656.46	276,800.52
-42100-132 Longevity	47,306	44,572.00	-	-	-	-
-42100-133 Deductible Contribution	21,600	20,400.00	20,400.00	8,527.18	11,369.47	13,859.09
-42100-151 Workers' Compensation Insurance	102,889	80,623.00	80,623.00	38,865.69	40,386.31	34,266.61
-42100-154 HRA/Flex Fees	1,600	1,500.00	1,500.00	859.40	1,089.20	1,150.45
Total Personal Services	2,358,206	2,152,574	2,152,574	1,572,617.42	1,742,761.51	1,795,310.79
Supplies						
-42100-201 Office Supplies - Accessories	2,000	3,300.00	3,300.00	387.66	1,819.19	1,100.70
-42100-202 Duplicating Supplies and Copy Paper	1,500	1,500.00	1,500.00	420.07	1,050.45	856.08
-42100-209 Software Updates	7,800	7,800.00	7,800.00	1,980.00	49.99	478.00
-42100-210 Miscellaneous Operating Supplies	3,000	5,500.00	5,500.00	1,623.62	2,759.09	2,546.35
-42100-212 Gasoline/Fuel/Lubricants/Additives	35,000	40,000.00	40,000.00	26,148.00	28,417.23	40,337.67
-42100-213 Ammunition	4,500	5,500.00	5,500.00	-	2,048.00	4,778.55
-42100-214 Crime Scene Supplies	4,000	5,000.00	5,000.00	3,515.47	2,119.32	3,049.27
-42100-217 Promotional Events	4,000	4,000.00	4,000.00	1,745.66	4,042.08	3,627.84
-42100-221 Repairs and Maintenance Supplies - Squads	18,500	18,500.00	18,500.00	7,830.87	8,964.13	12,451.61
-42100-231 Uniform Allowance	19,000	21,000.00	21,000.00	12,141.50	10,899.53	10,228.14
-42100-232 Uniform--Reserves	1,800	1,800.00	1,800.00	-	-	1,333.93
-42100-240 Small Tools/Minor Equipment	20,800	18,000.00	18,000.00	17,402.66	8,263.40	12,939.36
Total Supplies	121,900	131,900	131,900	73,197.51	70,432.41	93,727.50
Other Services and Charges						
-42100-304 Miscellaneous Professional Services	7,500	7,500.00	12,000.00	24,557.28	54,273.60	3,047.62
-42100-305 Applicant Testing	-	-	-	-	-	-
-42100-313 Marco IT Mgmt & Backup	24,000	20,000.00	25,000.00	20,956.00	23,985.60	12,193.08
-42100-321 Telephone/Cellular Phones	14,500	14,500.00	14,500.00	9,035.90	12,118.79	12,837.11
-42100-322 Postage	600	600.00	600.00	240.81	350.75	599.55
-42100-331 Travel/Meals/Lodging	2,000	3,000.00	3,000.00	325.08	457.50	1,216.41
-42100-334 Mileage Reimbursement	500	500.00	500.00	-	256.48	467.36
-42100-340 Advertising	100	100.00	100.00	13.73	-	-
-42100-360 Insurance	63,500	58,000.00	58,000.00	61,907.51	55,184.83	49,761.18
-42100-381 Electric Utilities	6,500	6,000.00	6,000.00	4,529.77	5,956.98	5,585.88
-42100-383 Gas Utilities	4,000	4,000.00	4,000.00	1,977.66	3,034.73	3,585.89
-42100-404 Maintenance and Repair -Vehicles/ Equipment	10,000	10,000.00	10,000.00	2,850.47	4,452.17	5,224.03
-42100-409 Maintenance Contracts-Office Equipment	25,000	25,000.00	25,000.00	25,339.52	28,370.53	25,310.18
-42100-410 Police Reserve Program Activities	1,000	1,000.00	1,000.00	-	-	150.00
-42100-411 Auto Pawn	2,400	2,400.00	2,400.00	2,370.00	2,421.60	1,750.50
-42100-430 Miscellaneous	-	-	-	-	-	-
-42100-432 Credit Card Fees	50	50.00	50.00	-	37.55	-
-42100-433 Dues and Subscriptions	12,000	12,000.00	12,000.00	11,546.17	11,535.95	10,757.05
-42100-440 Schools and Meetings	14,000	14,000.00	14,000.00	6,717.00	9,918.00	11,768.00
-42100-480 Special Response Team	6,000	-	-	-	-	-
-42100-489 Other Contracted Services	-	-	-	-	669.84	-

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget 2022	Adopted Budget 2021 12/31/2021	Amended Budget 2021 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
Total Other Services and Charges	193,650	178,650	188,150	172,366.90	213,004.90	144,253.84
Total Police Department	2,673,756	2,463,124	2,472,624	1,818,181.83	2,026,198.82	2,033,292.13
Fire Department - 42200						
Personal Services						
-42200-101 Salaries	95,056	90,459.00	91,966.00	74,260.83	84,707.89	83,291.35
-42200-103 Salaries	50,000	50,000.00	50,000.00	42,540.00	45,818.00	46,944.00
-42200-121 PERA Employer Share	17,147	16,278.00	16,278.00	13,144.14	14,974.10	14,054.93
-42200-122 FICA/Medicare Employer Share/Employee Benefits	5,230	5,159.00	5,159.00	4,290.84	4,657.96	4,759.66
-42200-131 Medical/Dental/Life Employer Share	17,282	17,282.00	17,282.00	15,342.00	16,659.00	16,524.80
-42200-132 Fire Longevity Pay	1,821	1,507.00	-	-	-	-
-42200-133 Deductible Contribution	1,200	1,200.00	1,200.00	697.50	611.69	734.58
-42200-151 Worker's Comp - Ins Premiums	43,670	39,652.00	39,652.00	29,154.37	27,645.23	25,492.06
-42200-154 Flex Fees	150	150.00	150.00	54.30	68.65	73.35
Total Personal Services	\$231,556	\$221,687	\$221,687	179,483.98	195,142.52	191,874.73
Supplies						
-42200-201 Office Supplies - Accessories	50	250.00	250.00	62.60	46.95	45.90
-42200-204 Stationery, Forms and Envelopes	0	100.00	100.00	-	-	-
-42200-210 Miscellaneous Operating Supplies	9,500	9,500.00	9,500.00	5,884.30	6,008.41	4,667.68
-42200-211 Grant Funded Supplies	0	-	-	-	-	-
-42200-212 Gasoline/Fuel/Lubricants/Additives	7,000	6,300.00	6,300.00	5,298.81	4,312.33	5,811.14
-42200-213 Operation Round Up Computer Exp	-	-	-	-	-	-
-42200-215 Shop Maintenance Supplies	200	200.00	200.00	12.88	-	-
-42200-221 Repairs and Maintenance Supplies - Trucks	15,000	15,000.00	15,000.00	14,200.91	20,436.23	14,932.20
-42200-223 Repairs and Maintenance Supplies - Buildings	1,500	1,500.00	2,000.00	1,905.94	2,629.93	541.20
-42200-231 Uniform Allowance	10,000	10,000.00	10,000.00	5,354.76	15,127.33	4,483.92
-42200-232 Uniform Grant Funded	-	-	-	-	-	1,182.50
-42200-240 Small Tools	12,000	7,000.00	6,500.00	4,681.86	2,748.23	10,191.43
-42200-241 Small Tools-Grant Funded	-	-	-	-	1,899.82	-
Total Supplies	55,250	49,850	49,850	37,402.06	53,209.23	41,855.97
Other Services and Charges						
-42200-301 Auditing and Accounting	-	-	-	-	-	-
-42200-304 Miscellaneous Professional Services	4,000	15,000.00	15,000.00	13,147.04	16,835.72	13,712.75
-42200-306 Fire Relief--Pension Pass Through	-	-	-	88,927.23	-	-
-42200-307 Fire Relief--Pension City Share	10,000	10,000.00	10,000.00	-	10,000.00	10,000.00
-42200-313 Marco IT Mgmt & Backup	5,600	3,000.00	3,000.00	4,658.00	5,330.40	2,709.72
-42200-321 Telephone/Cellular Phones	1,400	1,400.00	1,400.00	675.18	1,371.42	1,682.66
-42200-331 Travel/Meals/Lodging	1,500	1,500.00	1,500.00	63.00	187.81	1,642.83
-42200-334 Mileage Reimbursement	300	300.00	300.00	-	-	-
-42200-340 Advertising	250	250.00	250.00	271.36	764.80	-
-42200-360 Insurance	7,500	7,000.00	7,000.00	7,008.78	6,338.48	6,014.41
-42200-381 Electric Utilities	17,500	17,000.00	17,000.00	12,188.67	16,045.61	15,058.01
-42200-382 Water/Wastewater Utilities	600	500.00	500.00	398.60	427.77	360.76
-42200-383 Gas Utilities	5,000	5,000.00	5,000.00	2,714.46	2,646.58	3,466.72
-42200-401 Repairs and Maintenance - Buildings	2,500	1,500.00	1,500.00	1,340.00	-	-
-42200-404 Repairs and Maintenance - Equipment/Radios/Pagers	15,000	1,000.00	12,000.00	13,697.45	7,200.55	698.00
-42200-405 Janitorial	-	-	-	-	-	-
-42200-430 Miscellaneous	-	-	-	-	-	50.00
-42200-433 Dues and Subscriptions	1,700	1,700.00	1,700.00	1,565.00	1,650.00	1,647.00
-42200-440 Schools and Meetings	6,000	6,000.00	6,000.00	120.00	689.90	908.00
-42200-441 Schools and Meetings Grant Funded	-	-	9,999.00	15,142.75	3,141.75	6,817.04
Total Other Services and Charges	78,850	71,150	95,149	161,917.52	72,630.79	64,767.90
Total Fire Department	365,656	342,687	366,686	378,803.56	320,982.54	298,498.60
Emergency Management - #42300						
Supplies						
-42300-201 Office Supplies - Accessories	100	100.00	100.00	-	-	36.98
-42300-202 Duplicating Supplies and Copy Paper	-	-	-	-	-	-
-42300-209 Software Updates	-	-	-	-	-	-
-42300-210 Miscellaneous Operating Supplies	500	500.00	500.00	88.86	349.00	514.90
-42300-240 Small Tools & Minor Equip	1,500	1,500.00	1,500.00	-	530.75	2,814.80
Total Supplies	2,100	2,100	2,100	88.86	879.75	3,366.68
Other Services and Charges						
-42300-304 Misc Prof Serv	-	-	-	-	-	-
-42300-321 Telephone/Cellular Phones	-	-	-	-	-	-
-42300-331 Travel/Meals/Lodging	300	300.00	300.00	-	-	70.50
-42300-340 Advertising	-	-	-	-	-	-
-42300-433 Dues & Subscriptions	200	-	-	-	200.00	200.00
-42300-440 Schools and Meetings	500	500.00	500.00	280.00	151.96	-
-42300-441 Grant Funded Schools and Meetings	-	-	500.00	290.88	403.62	-
-42300-999 Covid 19	-	-	-	760.00	2,468.00	746.00
-42300-489 Other Contracted Services	1,500	1,500.00	1,500.00	1,331	3,224	1,017
Total Other Services and Charges	2,500	2,300	2,800	1,331	3,224	1,017
Total Emergency Management	4,600	4,400	4,900	1,419.74	4,103.33	4,383.18
Animal Control - #42700						
Supplies						
-42700-310 Miscellaneous Operating Supplies	5,000	5,000.00	5,000.00	3,600.00	4,800.00	4,800.00
-42700-340 Advertising	-	-	-	-	-	-
Total Supplies	5,000.00	5,000.00	5,000.00	3,600.00	4,800.00	4,800.00
Total Animal Control	5,000	5,000	5,000	3,600.00	4,800.00	4,800.00
TOTAL PUBLIC SAFETY	3,049,012	2,815,211	2,849,210	2,202,005.13	2,356,084.69	2,340,973.91
PUBLIC WORKS						
Street Maintenance - #43000						

CITY OF CAMBRIDGE General Fund Budget Report - Fund #101

	Proposed	Adopted	Amended	YTD	YTD	YTD
	Budget	Budget	Budget	Actual 2021	Actual 2020	Actual 2019
	2022	2021	2021	10/31/2021	12/31/2020	12/31/2019
		12/31/2021	12/31/2021			
Personal Services						
-43001-101 Salaries	628,549	653,233.00	678,833.00	551,529.10	583,268.61	612,551.94
-43001-102 Overtime	5,000	5,000.00	5,000.00	1,659.18	1,252.39	1,777.20
-43001-104 Temporary/Seasonal	42,144	41,536.00	41,536.00	23,992.17	15,461.06	18,000.29
-43001-157 Severance due to retirement	0	28,140.00	28,140.00	-	-	-
-43001-110 Hours Worked Holiday	0	2,000.00	2,000.00	-	-	-
-43001-111 Overtime Snowplowing	38,000	46,000.00	46,000.00	26,996.22	24,927.40	56,741.44
-43001-112 Overtime Mosquito Spraying	2,000	2,000.00	2,000.00	113.18	293.50	1,126.34
-43001-115 Call-in Pay	-	-	200.00	272.76	332.51	-
-43001-121 PERA Employer Share	52,220	55,038.00	55,038.00	41,492.95	45,747.30	50,693.79
-43001-122 FICA/Medicare Employer Share/Employee Benefits	56,489	59,316.00	59,316.00	43,685.49	46,310.67	51,491.96
-43001-123 Central Pension Contribution	16,140	16,640.00	16,640.00	13,366.16	8,483.17	-
-43001-131 Medical/Dental/Life Employer Share	146,287	143,479.00	143,479.00	129,874.69	132,062.72	151,649.16
-43001-132 Longevity	22,727	25,600.00	-	-	-	-
-43001-133 Deductible Contribution	11,420	11,600.00	11,600.00	1,622.71	6,386.86	6,168.87
-43001-151 Workers' Compensation Insurance	51,897	70,768.00	70,768.00	35,340.67	31,492.25	31,861.37
-43001-154 HRA/Flex Fees	700	700.00	700.00	523.82	602.81	673.91
Total Personal Services	1,073,573	1,161,050	1,161,250	870,469.10	896,621.25	982,736.27
Supplies						
-43001-201 Office Supplies - Accessories	1,500	1,500.00	1,500.00	17.56	2,002.90	784.46
-43001-202 Duplicating and Copying Supplies	200	200.00	200.00	54.76	20.00	50.49
-43001-204 Stationary, Forms and Envelopes	200	200.00	200.00	-	477.31	-
-43001-209 Software Updates	500	700.00	700.00	323.50	323.50	323.50
-43001-210 Miscellaneous Operating Supplies	13,000	10,000.00	10,000.00	12,242.74	12,505.89	10,463.26
-43001-212 Gasoline/Fuel/Lubricants/Additives	45,000	35,000.00	40,000.00	27,078.42	24,795.45	48,791.05
-43001-215 Shop Maintenance Supplies	1,500	1,000.00	1,000.00	942.99	1,617.17	1,068.57
-43001-219 Snow Removal - Material	65,000	70,000.00	70,000.00	50,700.32	63,048.44	78,657.57
-43001-221 Repairs and Maintenance Supplies - Equipment	70,000	60,000.00	60,000.00	57,573.17	91,517.58	76,046.39
-43001-224 Repairs and Maintenance - Infrastructure	12,000	12,000.00	12,000.00	9,440.09	14,211.53	11,377.20
-43001-226 Signs	10,000	6,000.00	6,000.00	6,764.13	5,638.02	5,515.51
-43001-240 Small Tools and Minor Equipment	12,000	10,000.00	10,000.00	10,423.86	11,405.12	14,043.97
Total Supplies	230,900	206,600	211,600	175,561.54	227,562.91	247,121.97
Other Services and Charges						
-43001-304 Miscellaneous Professional Services	3,500	3,500.00	3,500.00	2,336.39	2,830.54	3,268.20
-43001-313 Marco IT Mgmt & Backup	3,000	3,000.00	6,000.00	4,658.00	5,330.40	2,709.72
-43001-321 Telephone/Cellular Phones	6,000	8,000.00	8,000.00	3,295.52	4,638.36	6,184.10
-43001-331 Travel/Meals/Lodging	500	500.00	500.00	-	12.00	-
-43001-334 Mileage Reimbursement	200	400.00	400.00	56.00	-	58.00
-43001-340 Advertising	400	400.00	400.00	157.55	296.60	-
-43001-351 Legal Notices/Publications	-	-	-	-	-	-
-43001-360 Insurance	18,000	18,000.00	18,000.00	17,457.46	16,485.38	14,793.53
-43001-381 Electric Utilities	7,500	7,500.00	7,500.00	5,050.51	7,046.63	7,124.88
-43001-382 Water/Wastewater Utilities	3,000	3,000.00	3,000.00	2,250.43	2,706.68	2,586.45
-43001-383 Gas Utilities	13,000	13,000.00	13,000.00	8,726.08	10,934.49	12,179.82
-43001-384 Refuse Hauling	3,500	3,500.00	3,500.00	1,494.60	2,375.88	2,450.67
-43001-401 Repairs and Maint Building & Structures	1,000	1,000.00	1,000.00	531.40	805.85	200.00
-43001-404 Repairs and Maintenance - Vehicles/Equipment	5,000	5,000.00	5,000.00	5,161.05	12,319.94	4,200.33
-43001-405 Emergency Mgmt Rep & Maint	700	500.00	500.00	-	-	-
-43001-406 Painting and Striping	25,000	23,000.00	23,000.00	25,608.46	17,737.75	23,890.86
-43001-407 Bridge Repair	4,000	1,000.00	1,000.00	-	-	26,000.00
-43001-408 Sidewalk Repairs	5,000	-	-	-	4,400.00	10,805.12
-43001-413 BNSF Parking Lot Lease	3,100	3,100.00	3,200.00	3,189.02	3,096.14	3,005.96
-43001-414 Equipment Rental	6,000	6,000.00	6,000.00	3,578.00	4,250.00	750.00
-43001-417 Uniform Rental	8,000	8,000.00	8,000.00	7,221.30	8,207.63	8,289.38
-43001-430 Miscellaneous	1,000	1,000.00	1,000.00	-	40.00	-
-43001-433 Dues and Subscriptions	1,000	1,000.00	1,000.00	640.40	777.20	732.20
-43001-440 Schools and Meetings	1,500	1,500.00	1,500.00	100.00	690.00	321.00
-43001-443 City Garden/Flower Oper Exp	1,000	2,000.00	2,000.00	595.57	261.47	754.09
-43001-444 Insect Control	10,000	7,000.00	7,000.00	3,248.92	110.01	6,251.37
-43001-445 Diseased Tree Program	15,000	15,000.00	15,000.00	6,124.88	5,112.85	10,000.00
-43001-446 Weed Control	4,000	4,000.00	4,000.00	6,164.52	3,052.89	3,348.94
-43001-447 Downtown Decorations	10,000	10,000.00	10,000.00	1,687.83	1,081.10	3,795.25
-43001-451 Township Assessment	-	-	-	-	-	1,648.12
-43001-452 Street Light Replacement & Signal Painting	-	-	50,000.00	36,335.04	-	136,570.00
-43001-449 Paver Repair	4,000	4,000.00	4,000.00	-	-	-
-43001-489 Other Contracted Services	12,000	14,000.00	14,000.00	10,781.18	8,077.87	29,956.88
Total Other Services and Charges	175,900	167,900	221,000	156,450.11	122,677.66	321,874.87
Total Street Maintenance	1,480,373	1,535,550	1,593,850	1,202,480.75	1,246,861.82	1,551,733.11
TOTAL PUBLIC WORKS	1,480,373	1,535,550	1,593,850	1,202,480.75	1,246,861.82	1,551,733.11
PARKS AND RECREATION						
<i>Parks and Parks Programming- 45200</i>						
Personal Services						
-45200-101 Full-time Salaries	168,688	131,166.00	134,357.00	93,723.18	105,593.08	98,709.77
-45200-102 FT Overtime	2,000	2,000.00	5,000.00	3,651.51	1,169.62	399.06
-45200-104 Salaries - Temporary/Seasonal	45,122	43,459.00	43,459.00	21,771.00	28,504.10	21,137.84
-45200-105 Overtime - Temporary/Seasonal	-	-	-	-	-	-
-45200-112 Parks & Rec Commission Stipends	3,000	3,000.00	3,000.00	630.00	455.00	945.00
-45200-121 PERA (Employer)	13,175	10,227.00	10,227.00	7,303.11	8,034.74	7,346.67
-45200-122 FICA/Medicare Employer Share/Employee Benefits	17,119	13,986.00	13,986.00	8,945.42	9,994.43	9,114.63
-45200-123 Central Pension Contribution	4,160	4,160.00	4,160.00	2,975.01	2,328.29	-
-45200-131 Medical/Dental/Life Employer Share	38,685	28,696.00	28,696.00	21,861.02	22,879.32	24,410.52
-45200-132 Longevity	4,971	3,191.00	-	-	-	-
-45200-133 Deductible Contribution	3,000	2,400.00	2,400.00	1,521.19	1,227.64	2,400.00
-45200-151 Workers' Compensation Insurance	8,385	10,460.00	10,460.00	5,046.69	5,520.82	4,512.12
-45200-154 HRA/Flex Fees	200	200.00	200.00	95.13	115.04	108.39
Total Personal Services	308,505	252,945	255,945	167,523.26	185,822.08	169,084.00

**CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101**

	Proposed Budget 2022	Adopted Budget 2021 12/31/2021	Amended Budget 2021 12/31/2021	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
Supplies						
-45200-210 Miscellaneous Operating Supplies	10,000	10,000.00	10,000.00	7,649.28	4,797.89	6,127.81
-45200-212 Gasoline/Fuel/Lubricants/Additives	10,000	7,000.00	16,000.00	11,864.73	9,508.86	12,544.89
-45200-221 Repairs and Maintenance Supplies - Equipment	10,000	12,000.00	12,000.00	6,062.68	7,096.55	6,155.98
-45200-223 Repairs and Maintenance Supplies - Buildings	15,000	15,000.00	20,000.00	21,675.92	11,294.35	17,458.49
-45200-226 Signs	1,000	1,000.00	1,000.00	-	423.25	-
-45200-227 City Park Light Pole Project	-	-	-	-	-	-
-45200-230 Master Garden Supplies	2,000	2,000.00	2,000.00	-	329.64	661.00
-45200-240 Small Tools and Minor Equipment	2,000	2,000.00	8,000.00	7,609.74	2,391.59	1,806.05
Total Supplies	50,000	49,000	69,000	54,862.35	35,842.13	44,754.22
Other Services and Charges						
-45200-304 Professional Services	500	500.00	500.00	665.58	1,263.60	200.00
-45200-305 Park Contracted Services	500	500.00	500.00	-	-	1,796.98
-45200-306 Park & Rec Comm Activity	-	-	-	-	-	599.00
-45200-321 Telephone/Cellular Phones	1,000	1,000.00	1,000.00	700.80	817.84	900.00
-45200-340 Advertising	200	200.00	200.00	-	-	-
-45200-351 Legal Notices	200	200.00	200.00	10.25	-	20.00
-45200-360 Insurance	28,000	28,000.00	28,000.00	26,692.81	24,769.11	22,543.36
-45200-381 Electric Utilities	70,000	70,000.00	70,000.00	51,561.12	51,235.50	62,947.04
-45200-382 Water & Wastewater Utilities	15,000	7,000.00	7,000.00	13,034.98	10,237.18	12,221.75
-45200-383 Gas Utilities	2,000	2,000.00	2,000.00	(16.28)	605.06	1,824.17
-45200-386 EV Charging Station Power	2,500	-	2,500.00	1,691.21	-	-
-45200-401 Repairs and Maintenance - Structures	5,000	5,000.00	5,000.00	3,222.20	4,761.25	5,429.05
-45200-403 R&M Tennis Court	-	-	-	-	-	-
-45200-415 Equipment Rental	8,000	8,000.00	8,000.00	5,790.22	5,757.24	5,309.20
-45200-417 Rental-Uniforms	700	700.00	700.00	703.97	892.84	741.07
-45200-430 Miscellaneous	-	-	-	-	-	-
-45200-440 Schools & Meetings	-	-	-	-	140.00	38.00
-45200-445 Weed Control and Fertilizer	15,000	15,000.00	15,000.00	5,553.00	3,929.53	9,386.49
-45200-485 Property Taxes--donated park land	-	-	-	-	-	-
-45200-487 Softball Lighting Lease	-	-	-	-	-	-
-45200-486 Summer Recreation	-	-	-	-	-	-
-45200-484 Library Study	-	-	-	-	-	-
-45200-488 Library	-	-	-	-	-	24,312.06
-45200-489 Senior Activity Center	-	-	-	-	-	-
-45200-491 Library Concept Design	-	-	-	-	-	-
-45200-492 Aquatic Center	-	-	-	-	-	-
-45200-493 Yoga Grant Expense	-	-	-	-	-	-
-45200-494 Camb/Isanti Fall Comm Event	-	-	-	-	-	-
-45200-495 Ski Trail Maintenance Agreement	5,000	4,500.00	4,500.00	3,675.00	3,262.00	4,012.50
-45200-496 Arts and Parks Programming	20,000	20,000.00	20,000.00	17,593.00	17,183.39	16,899.12
-45200-497 Master Trail Contribution	-	-	-	-	-	-
-45200-498 Pickleball Grant Expenditures	-	-	-	-	-	-
Total Other Services and Charges	173,600	162,600	165,100	130,877.86	124,854.54	169,179.79
Total Parks & Parks Programming	532,105	464,545	490,045	353,263.47	346,518.75	383,018.01
Library - 45400						
Supplies						
-45400-210 Miscellaneous Operating Supplies	500	500.00	500.00	1,517.52	3.77	-
-45400-212 Gasoline/Fuel/Lubricants/Additives	-	-	-	-	-	-
-45400-221 Repairs and Maintenance Supplies - Equipment	-	-	-	-	-	-
-45400-223 Repairs and Maintenance Supplies - Buildings	5,000	5,000.00	5,000.00	1,455.31	204.75	-
-45400-240 Small Tools and Minor Equipment	1,000	1,000.00	1,000.00	-	-	-
Total Supplies	6,500	6,500	6,500	2,972.83	208.52	-
Other Services and Charges						
-45400-304 Professional Services	-	-	-	-	-	-
-45400-321 Telephone/Cellular Phones	-	-	-	-	-	-
-45400-306 Park Commission Activities	-	-	-	-	-	-
-45400-340 Advertising	-	-	-	-	-	-
-45400-351 Legal Notices	-	-	-	-	-	-
-45400-360 Insurance	5,500	6,500.00	6,500.00	4,422.65	3,081.00	-
-45400-381 Electric Utilities	29,000	28,000.00	28,000.00	22,393.01	26,969.96	-
-45400-382 Water & Wastewater Utilities	3,600	3,600.00	3,600.00	1,993.73	5,314.35	-
-45400-401 Repairs and Maintenance - Structures	500	500.00	6,000.00	5,615.21	1,624.28	-
-45400-404 Repair & Maint Labor-Camb Libr	47,000	35,000.00	40,000.00	24,484.73	19,265.34	-
-45400-409 Maint Contract-Bldg & Equip	5,000	-	2,000.00	2,574.16	4,804.41	-
-45400-383 Gas Utilities	2,500	2,500.00	6,000.00	4,237.20	2,769.17	-
-45400-417 Rental-Uniforms	-	-	-	-	-	-
-45400-430 Miscellaneous	500	500.00	500.00	-	-	-
-45400-440 Schools & Meetings	-	-	-	-	-	-
-45400-499 Library Sculpture Grant	-	-	-	103.00	6,750.00	-
Total Other Services and Charges	93,600	76,600	92,600	65,823.69	70,578.51	-
Total Library	100,100	83,100	99,100	68,796.52	70,787.03	-
TOTAL PARKS AND RECREATION	632,205	547,645	589,145	422,060	417,306	383,018
TOTAL EXPENDITURES	6,958,925.00	6,621,224.00	6,798,110.00	5,105,121.30	5,504,554.01	5,871,881.94
TRANSFERS OUT						
-49300-720		854,604.00	974,604.00	974,604.00	2,386,704.00	1,214,059.00
Fire Equipment Revolving Fund - #420	63,512	61,662	61,662	-	-	-
Transfer to Cap fund 415 Park Improv	75,000	85,000	85,000	-	-	-
Transfer to Cap fund 417 Police	130,000	130,000	130,000	-	-	-
Transfer to Cap fund 418 Public Works	175,000	200,000	200,000	-	-	-
Transfer to Cap fund 419 City Hall	75,000	140,000	140,000	-	-	-

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	Amended Budget <u>2021</u>	YTD Actual 2021 10/31/2021	YTD Actual 2020 12/31/2020	YTD Actual 2019 12/31/2019
Transfer for CI Bike / Walk Trail-fund capital	15,000	15,000	15,000			
Transfer to CI Bike/ Walk Trail Oper Fund	6,660	6,660	6,660			
Transfer to Cap fund 425 Library	5,000					
Pavement Management Fund - #443	149,120	86,282	206,282			
Transfer to 205 for Econ Dev.	150,000	130,000	130,000			
Transfer to Airport Operating	44,118					
Transfers Out to Airport Cap	150,000	0	0			
TOTAL TRANSFERS OUT	1,038,410	854,604	974,604	974,604.00	2,386,704.00	1,214,059.00
TOTAL EXPENDITURES & TRANSFERS OUT	7,997,335	7,475,828	7,772,714	6,079,725.30	7,891,258.01	7,085,940.94

Resolution No. R21-057

Resolution Adopting the 2022 Airport Operating Special Revenue Fund Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the Airport Operating Special Revenue Fund as follows:

Revenues:

Inter-governmental Revenue	\$ 21,000
Charges for Services	\$ 47,000
Other Financing Sources	\$ 200
Transfer in From General Fund	<u>\$44,118</u>
Total Revenues	<u>\$ 112,318</u>

Expenditures:

Personnel Costs	\$ 44,118
Supplies	44,100
Other Services and Charges	22,900
Transfer to Airport Capital Fund	<u>1,200</u>
Total Expenditures	<u>\$ 112,318</u>

Adopted this 2nd day of December, 2021.

James A. Godfrey, Mayor

ATTEST:

Evan Vogel, City Administrator

CITY OF CAMBRIDGE
Airport Operating Fund Budget Report - Fund #211

	Proposed Budget 2022	Adopted Budget 2021	2021 Actual as of 10/31/21	Actual 12/31/2020
REVENUES:				
211-34922			0.00	0.00
211-34921			23,729.42	25,394.00
	21,000	21,000		
TOTAL INTERGOVERNMENTAL	21,000	21,000	23,729.42	25,394.00
211-34920	11,000	11,000	13,437.30	11,593.16
211-34923			0.00	0.00
211-34925	36,000	36,000	48,538.79	51,630.21
211-34951			0.00	0.00
TOTAL CHARGES FOR SERVICES	47,000	47,000	61,976.09	63,223.37
OTHER FINANCING SOURCES				
211-36210	200	200	0.00	490.22
211-39203	44,118		0.00	9,000.00
TOTAL OTHER FINANCING SOURCES	44,318	200	0.00	9,490.22
TOTAL REVENUES AND TRANSFERS IN	112,318	68,200	85,705.51	98,107.59
EXPENDITURES:				
Personal Services:				
211-49000-101	13,937		15,398.38	6,455.32
211-49000-104	20,000		1,045.46	0.00
211-49000-111			361.36	663.51
211-49000-121	2,592		1,181.94	423.32
211-49000-122	2,644		1,253.37	416.75
211-49000-123	500		82.55	21.54
211-49000-131	2,592		2,382.15	687.15
211-49000-132	622			
211-49000-133	180			
211-49000-151	1,051		0.00	0.00
Total Personal Service	44,118.00	0.00	21,705.21	8,667.59
Supplies:				
211-49000-210	1,000	1,000	1,355.07	713.16
211-49000-212	100	100	0.00	0.00
211-49000-215	500	500	0.00	37.11
211-49000-221	5,000	5,000	1,197.99	1,477.59
211-49000-223	1,000	1,000	0.00	161.99
211-49000-226	500	500	194.41	0.00
211-49000-228	2,000	2,000	293.62	1,177.63
211-49000-251	34,000	34,000	41,611.80	47,370.13
Total Supplies	44,100	44,100	44,652.89	50,937.61
Other Services and Charges				
211-49000-304	0	0	0.00	0.00
211-49000-321	1,500	1,500	2,330.14	1,469.64
211-49000-331	200	200	0.00	0.00
211-49000-334			0.00	0.00
211-49000-351	100	100	190.78	0.00
211-49000-360	3,500	3,500	3,656.77	3,647.76
211-49000-381	6,800	6,800	8,331.39	7,125.81
211-49000-383	1,200	1,200	287.41	324.75
211-49000-401	1,500	1,500	100.00	0.00
211-49000-403	3,000	3,000	835.00	1,300.50
211-49000-404	1,000	1,000	210.00	450.00
211-49000-408			393.75	0.00
211-49000-409			0.00	15,000.00
211-49000-430	2,000	2,000	1,461.45	2,057.81
211-49000-431			225.00	0.00
211-49000-433	300	300	25.00	483.00
211-49000-440	300	300	0.00	0.00
211-49000-441	500	500	400.00	440.00
211-49000-489	1,000	1,000	688.50	1,207.75
Total Other Services and Charges	22,900	22,900	19,135.19	33,507.02
Total Operating Expenditures	111,118.00	67,000.00	85,493.29	93,112.22
211-49300-720	1,200	1,200	0.00	0.00
TOTAL TRANSFERS OUT	1,200	1,200	0.00	0.00
TOTAL EXPENDITURES & TRANSFERS OUT	112,318	68,200	85,493.29	93,112.22
NET INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	212.22	4,995.37

Resolution No. R21-058

Resolution Adopting the 2022 Debt Service Fund Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the Debt Service Fund as follows:

DEBT SERVICE FUND

Revenues:

Property taxes	\$ 233,547
Special Assessments	\$ 342,461
Inter-governmental	\$ 5,850
Other Financing Sources	\$ 1,000
Transfers In	<u>\$800,000</u>
Total Revenues	<u>\$1,382,858</u>

Expenditures:

Principal	\$ 1,105,000
Interest	\$350,801
Fiscal Agent Fees	<u>\$4,423</u>
Total Expenditures	<u>\$ 1,460,224</u>

*Note—planned budgeted draw down of fund balance.

This resolution shall become effective immediately upon its passage without publication.

Adopted this 2nd day of December, 2021.

James A. Godfrey, Mayor

ATTEST:

Evan Vogel, City Administrator

CITY OF CAMBRIDGE
Debt Service Fund

		Total Proposed Budget <u>2022</u>	2018 Street Imp Bonds <u>328</u>	2019 & 2020 Library Bonds <u>325</u>	2020 Street Imp Bonds <u>380</u>	2016 Street Imp Bonds <u>324</u>	2014 Street Imp Bonds <u>372</u>	2015 Street Imp Bonds <u>385</u>
PROPERTY TAX								
31010	Current	233,547	118,147			49,250		66,150
31020	Delinquent	-						
31050	Tax Increment	-						
	TOTAL PROPERTY TAX	<u>233,547</u>	<u>118,147</u>	-	-	<u>49,250</u>	-	<u>66,150</u>
SPECIAL ASSESSMENTS								
36100	Prepaid	-						
36101/36102	Principal, Int & Penalties	342,461	104,026		24,500	89,514	68,205	56,216
	TOTAL SPECIAL ASSESSMENTS	<u>342,461</u>	<u>104,026</u>	-	<u>24,500</u>	<u>89,514</u>	<u>68,205</u>	<u>56,216</u>
INTERGOVERNMENTAL								
	Municipal State Aid	-						
	Assessment	5,850				5,850		
	TOTAL INTERGOVERNMENTAL	<u>5,850</u>	-	-	-	<u>5,850</u>	-	-
OTHER FINANCING SOURCES								
36210	Interest Earnings	1,000	-	-	-	1,000		
36230	Donations	-						
39310	Bond Proceeds	-						
	TOTAL OTHER FINANCING SOURCES	<u>1,000</u>	-	-	-	<u>1,000</u>	-	-
39203	Transfer In From Sales Tax	800,000		500,000	300,000			
39203	Transfer In	-				-		
	TOTAL TRANSFERS IN	<u>800,000</u>	-	<u>500,000</u>	<u>300,000</u>	-	-	-
	TOTAL REVENUES AND TRANSFERS	<u>1,382,858</u>	<u>222,173</u>	<u>500,000</u>	<u>324,500</u>	<u>145,614</u>	<u>68,205</u>	<u>122,366</u>
Debt Service								
	Principal	1,105,000	180,000	310,000	260,000	130,000	105,000	120,000
	Interest	350,801	46,050	183,870	73,200	19,000	10,081	18,600
	Transfer to other debt service fund	-						
	Other Fees	4,423	625	1,300	1,000	625	723	150
	Total Debt Service Expenditures	<u>1,460,224</u>	<u>226,675</u>	<u>495,170</u>	<u>334,200</u>	<u>149,625</u>	<u>115,804</u>	<u>138,750</u>
	Revenues over (under) expense	<u>(77,366)</u>	<u>(4,502)</u>	<u>4,830</u>	<u>(9,700)</u>	<u>(4,011)</u>	<u>(47,599)</u>	<u>(16,384)</u>

* Planned draw on fund balance

Resolution No. R21-059

Resolution Adopting the 2022 Capital Funds Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the Capital Funds as follows:

CAPITAL FUNDS

Revenues:

Charges for Services	\$ 46,084
Special Assessments	\$ 18,507
Intergovernmental	\$ 2,070,000
Other Financing Sources	\$ 24,500
Transfers In	<u>\$ 857,632</u>
Total Revenues	<u>\$ 3,016,723</u>

Expenditures:

Capital Outlay	\$3,027,900
Transfer Out	<u>125,000</u>
Total Expenditures	<u>\$ 3,152,900</u>

*Note—planned budgeted draw down of fund balance.

Adopted this 2nd day of December, 2021.

James A. Godfrey, Mayor

ATTEST:

Evan Vogel, City Administrator

CITY OF CAMBRIDGE
Capital Fund
Proposed 2022 Budget Request

	Total Proposed Budget <u>2022</u>	Water Treatment Fund <u>401</u>	Park Improv Fund <u>415</u>	Police Capital Fund <u>417</u>	Public Works Capital Fund <u>418</u>	City Hall Capital Fund <u>419</u>	Fire Dept Capital Fund <u>420</u>	C-I Bike Trail Fund <u>423</u>	Library Capital Fund <u>425</u>	444 Airport Capital Fund <u>444</u>	Pavement Mgmt Fund <u>443</u>
SPECIAL ASSESSMENTS											
36100	Prepaid	-									
36101/36102	Principal, Int & Penalties	18,507									18,507
	TOTAL SPECIAL ASSESSMENTS	18,507	-	-	-	-	-	-	-	-	18,507
CHARGES FOR SERVICE											
	Township Fire Contracts/School Dist Contract	46,084					38,584	7,500			
INTERGOVERNMENTAL											
	State Aid	-									
	Federal Aid	2,070,000								2,070,000	
	TOTAL INTERGOVERNMENTAL	2,070,000	-	-	-	-	-	-	-	2,070,000	-
OTHER FINANCING SOURCES											
36210	Interest Earnings	2,500	500	500		500					1,000
36230	Donations	10,000					10,000				
	Bond Issuance	-									
3xxxx	Fees	2,000									2,000
3xxxx	Sale of Property	-									
3xxxx	Admin Fines	10,000		10,000							
	TOTAL OTHER FINANCING SOURCES	24,500	500	10,500	-	500	10,000	-	-	-	3,000
	Transfer In from other fund	-									
34-39203	Wastewater Fund Transfer In	-									
3X-39203	General Fund Transfer In	857,632	75,000	130,000	175,000	75,000	63,512	15,000	5,000	150,000	169,120
	TOTAL TRANSFERS IN	857,632	75,000	130,000	175,000	75,000	63,512	15,000	5,000	150,000	169,120
	TOTAL REVENUES AND TRANSFERS IN	3,016,723	75,500	140,500	175,000	75,500	112,096	22,500	5,000	2,220,000	190,627
Capital Outlay											
	Admin-Website Update	-									
	Finance Computer and Laserfiche upgrades	12,500				12,500					
	City Hall Building Project	60,000				60,000					
	Equipment Replacement	354,000	75,000		255,000		24,000				
	Squad Replacement	100,000		100,000							
	Emergency Operations Center	6,000		6,000							
	Squad Video Cameras	5,400		5,400							
	Airport Projects	2,300,000							2,300,000		
	Downtown Pavement Project	50,000									50,000
	Crack Sealing	60,000									60,000
	Pavement Reconditioning	80,000									80,000
	Total Capital Outlay	3,027,900	75,000	111,400	255,000	72,500	24,000	-	-	2,300,000	190,000
	Transfers out to water fund	125,000	125,000								
	Total Expenditures and Transfers Out	3,152,900	125,000	75,000	111,400	255,000	72,500	24,000	-	2,300,000	190,000
	Revenues over (under) expense	(136,177)	(125,000)	500	29,100	(80,000)	3,000	88,096	22,500	5,000	(80,000)
											627

* Planned draw on fund balance

Resolution No. R21-060

Resolution Adopting the 2022 Enterprise Funds Operating Budgets

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, as follows:

- 1) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the Water Utility Fund as follows:

WATER UTILITY FUND

Revenues:

Operating Revenues	\$2,025,549
Other Revenues	15,000
Transfers In	<u>100,000</u>
Total Revenues	<u>\$2,140,549</u>

Expenses:

Operating Expenses including depreciation of \$855K	\$1,818,087
Other Expenses includes debt service P&I	1,152,462
Transfer Out	<u>25,000</u>
Total Expenses	<u>\$2,995,549</u>

- 2) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the Wastewater Utility Fund as follows:

WASTEWATER UTILITY FUND

Revenues:

Operating Revenues	\$2,275,000
Other Revenues	<u>25,000</u>
Total Revenues	<u>\$2,300,000</u>

Expenses:

Operating Expenses including depreciation of \$1,600,000	\$3,101,479
Other Expenses includes debt service P&I	<u>\$1,044,906</u>
Total Expenses	<u>\$4,146,385</u>

- 3) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the Storm Water Fund as follows:

STORM WATER FUND

Revenues:

Operating Revenues	\$394,000
Other Revenues	<u>5,601</u>
Total Revenues	<u>\$399,601</u>

Expenses:

Operating Expenses [including depreciation of \$420K]	\$469,100
Other Expenses [includes debt service P&I]	<u>350,501</u>
Total Expenses	<u>\$819,601</u>

- 4) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the Street Light Fund as follows:

STREET LIGHT FUND

Revenues:

Operating Revenues	\$240,000
Other Revenues	<u>0</u>
Total Revenues	<u>\$240,000</u>

Expenses:

Operating Expenses \$230,000

Total Expenses \$230,000

- 5) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2022, is hereby adopted for the Municipal Liquor Store Fund as follows:

MUNICIPAL LIQUOR STORE FUND

Revenues:

Operating Revenues \$6,093,800

Other Revenues 240

Total Revenues \$6,094,040

Expenses:

Operating Expenses [including depreciation of \$62,000] \$1,057,540

Cost of Goods Sold 4,611,500

Operating Transfers 425,000

Total Expenses \$6,094,040

Adopted this 2nd day of December, 2021.

James A. Godfrey, Mayor

ATTEST:

Evan Vogel, City Administrator

CITY OF CAMBRIDGE
Water Utility Fund Budget Report - Fund #601

	Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	2021 Actual as of <u>10/31/2021</u>	Actual <u>12/31/2020</u>
REVENUES				
Charges for Services:				
Metered Water Sales	1,950,000	1,877,245	1,808,670.11	1,906,168.16
Sales of Meters and Supplies	25,000	10,000	52,272.00	35,128.00
Penalties & Other Revenue	50,549	43,000	57,721	57,988
Other Financing Sources:				
Interest Earnings	-	-	-	-
Other Financing Sources	15,000	18,000	2,484.00	52,252.58
Transfers In from Other Funds	100,000	100,000	100,000	100,000
TOTAL REVENUES	<u>2,140,549.00</u>	<u>2,048,245.00</u>	<u>2,021,146.94</u>	<u>2,151,537.09</u>
EXPENSES				
Personal Services	470,587	437,113	305,759.72	361,842.81
Supplies	113,500	109,500	85,195.86	85,270.79
Other Services and Charges	373,000	320,000	331,910.67	300,631.72
Other Financing Uses:				
Depreciation	855,000	810,000	-	785,263.31
Other Financing Uses	6,000	1,600	5,616.25	9,435.61
Debt Service:				
Principal	913,784	901,844	-	-
Interest	170,678	189,216	189,212	(20,544)
Capital Outlay	68,000	98,000	-	-
Transfers to Other Funds	25,000	25,000	25,000.00	25,000
TOTAL EXPENSES	<u>2,995,549</u>	<u>2,892,273</u>	<u>942,694.88</u>	<u>1,546,900.42</u>
NET INCOME [LOSS]	<u>(855,000)</u>	<u>(844,028)</u>	<u>1,078,452.06</u>	<u>604,636.67</u>

CITY OF CAMBRIDGE
Water Utility Fund Budget Report - Fund #601

		Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	2021 Actual as of <u>10/31/2021</u>	Actual <u>12/31/2020</u>
601-37110	Metered Water Sales	1,950,000	1,877,245	1,808,670.11	1,906,168.16
601-37120	Sales of Meters and Supplies	25,000	10,000	52,272.00	35,128.00
601-37160	Penalties/Reading Charges/etc.	22,841	18,000	29,799.03	25,708.16
601-37165	Certification Penalty		-	1,200.00	1,275.00
601-37170	Other Revenue	27,708	25,000	26,721.80	31,005.19
	TOTAL CHARGES FOR SERVICES	2,025,549	1,930,245	1,918,662.94	1,999,284.51
<i>Personal Services</i>					
601-49400-101	Salaries - Full-time	291,340	268,978	203,526.08	243,141.01
601-49400-102	Overtime - Full-time	10,000	15,000	4,125.32	6,417.62
601-49400-104	Salaries - Temporary/Seasonal	8,178	7,788	4,361.28	6,161.57
601-49400-110	Hours Worked Holiday	3,000	3,000	351.96	1,788.50
601-49400-115	Call-in Pay	2,500	2,500	1,578.91	925.15
601-49400-116	On-Call Pay	14,000	14,000	5,916.38	7,191.13
601-49400-121	PERA - Employer Share	24,511	24,371	16,162.39	18,776.13
601-49400-122	FICA/Medicare - Employer Share	26,521	26,356	16,451.19	19,739.08
601-49400-123	Central Pension Fund Contrib	3,120		1,759.99	1,320.00
601-49400-131	Medical/Dental/Life Employer Share	60,246	58,965	46,381.02	49,946.40
601-49400-132	Longevity	13,679		-	-
601-49400-133	Deductible Contribution	4,600	4,600	1,501.96	2,456.90
601-49400-154	HRA/Flex Fees	300	300	186.42	212.25
601-49400-151	Workers' Compensation Insurance	8,592	11,255	3,456.82	3,767.07
	Total Personal Services	470,587	437,113	305,759.72	361,842.81
<i>Supplies</i>					
601-49400-200	Water Lab Supplies	2,000	2,000	378.61	1,422.91
601-49400-201	Office Supplies	1,000	1,000	672.23	610.78
601-49400-204	Stationary, Forms and Envelopes	1,000	1,000	1,170.64	1,107.29
601-49400-210	Operating Supplies	12,000	12,000	7,911.22	9,223.03
601-49400-212	Gasoline/Fuel/Lubricants/Additives	9,000	7,000	6,676.12	5,528.98
601-49400-213	Operating Supplies - Plant Equipment	500	500	130.50	177.21
601-49400-216	Water Treatment Chemicals	62,000	55,000	39,749.83	51,316.51
601-49400-217	Testing	2,000	2,000	1,505.00	1,793.50
601-49400-221	Maintenance and Repair Supplies - Vehicles	3,000	3,000	2,200.63	1,019.79
601-49400-227	Utility System Maintenance Supplies			-	-
601-49400-240	Small Tools and Minor Equipment	6,000	6,000	2,582.28	5,421.16
601-49400-270	Meters and Repairs	15,000	20,000	22,218.80	7,649.63
	Total Supplies	113,500	109,500	85,195.86	85,270.79
<i>Other Services and Charges</i>					
601-49400-304	Professional Services	8,000	5,000	32,616.42	12,893.48
601-49400-306	GIS Project Contract	35,000	18,000	23,510.00	16,806.05
601-49400-310	Gopher State One Call	1,200	1,100	890.34	1,061.80
601-49400-313	IT Management & Back-up	5,600	3,800	4,658.00	5,330.40
601-49400-321	Telephone	8,000	8,000	4,467.13	5,689.40
601-49400-322	Postage	6,500	5,000	4,265.60	6,277.45
601-49400-331	Travel/Meals/Lodging	2,000	2,000	52.45	-
601-49400-334	Mileage Reimbursement	200	400	-	110.35
601-49400-340	Advertising	500	1,200	911.85	1,618.50
601-49400-351	Legal Notices/Publications	500	500	169.13	183.00
601-49400-360	Insurance and Bonds	21,000	16,500	18,625.69	15,763.43
601-49400-381	Electric Utilities	110,000	90,000	74,632.92	100,227.42
601-49400-382	Water/Wastewater Utilities	1,500	1,500	955.23	1,132.88
601-49400-383	Gas Utilities-Water Plant	7,000	7,000	4,487.63	4,561.34
601-49400-384	Refuse Hauling	500	2,000	-	235.52

CITY OF CAMBRIDGE
Water Utility Fund Budget Report - Fund #601

		Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	2021 Actual as of <u>10/31/2021</u>	Actual <u>12/31/2020</u>
601-49400-404	Repairs and Maintenance - Vehicles	2,500	1,500	1,981.50	3,906.42
601-49400-406	Repairs and Maintenance - Pumphouse and Wells	25,000	25,000	4,952.70	11,961.79
601-49400-407	Repairs and Maintenance - Hydrants	15,000	10,000	9,038.59	17,104.09
601-49400-408	Repairs and Maintenance - Water System	10,000	10,000	1,098.82	4,654.68
601-49400-409	Maintenance Contracts - Office Equipment	500	500	429.00	429.00
601-49400-410	Well Protection Plan	15,000	15,000	-	-
601-49400-415	Automatic Meter Read Project	75,000	75,000	124,682.78	73,715.59
601-49400-430	Miscellaneous	500	500	-	-
601-49400-432	Credit Card Fees	8,500	7,500	5,710.00	10,722.64
601-49400-433	Dues and Subscriptions	1,000	1,000	1,594.50	1,097.20
601-49400-440	Meetings and Schools	3,000	3,000	250.00	1,692.00
601-49400-441	DNR Department of Health Fees	4,500	4,000	3,321.39	-
601-49400-489	Contractual Services	5,000	5,000	8,609.00	3,457.29
Total Other Services and Charges		373,000	320,000	331,910.67	300,631.72
TOTAL OPERATING EXPENSES		957,087	866,613	722,866.25	747,745.32
Operating margin		1,068,462	1,063,632	1,195,796.69	1,251,539.19
Depreciation -					
601-49400-420	Depreciation	855,000	810,000	-	785,263.31
Other -					
601-36102	Special Assessments		3,000	2,484.00	6,685.23
601-36104	Special Assessment Int/Pen			-	-
601-36210	Interest Earnings	15,000	15,000	-	45,567.35
601-49400-617	Bond Discount			-	(2,683.25)
60149400621	Bond Discount & Issue Costs			-	(5,177.36)
601-49400-620	Fiscal Fees on Debt	(6,000)	(1,600)	(5,616.25)	(1,575.00)
601-49400-615	Interest Expense--2001 PFA			-	-
601-49400-631	Interest Expense--2011 Street Debt			-	-
601-49400-632	Interest Expense--2012 Street Debt			-	-
601-49400-634	Interest Expense--2014 Bond	(7,742)	(10,560)	(10,559.62)	(8,337.31)
601-49400-635	Interest Expense--2015 Bond	(10,015)	(12,768)	(12,767.11)	(9,141.00)
601-49400-636	Interest Expense--2016 Bond	(10,551)	(12,944)	(12,943.43)	(10,125.58)
601-49400-638	Interest Expense--2018 Bond	(12,575)	(14,075)	(14,075.00)	14,110.64
601-49400-639	Interest Expense--2019 Bond Westside Water Tower	(72,284)	(74,284)	(74,283.33)	69,693.16
01-49400-XXX	Interest Expense--2022 Bond	(7,673)		-	
TOTAL OTHER FINANCING SOURCES (USES)		(161,678)	(172,816)	(192,344.63)	63,360.79
		51,784	80,816	1,003,452.06	529,636.67
OPERATING TRANSFERS					
601-39102	Gain/Loss on disposal of f/a			-	
601-39203	Transfers from water treatment fund/water area	100,000	100,000	100,000.00	100,000.00
601-39700	Capital Contributions			-	-
601-49400-720	Transfers To General Fund	(25,000)	(25,000)	(25,000.00)	(25,000.00)
NET INCOME [LOSS] PRIOR TO BALANCE SHEET ACTIVITY		126,784	155,816	1,078,452.06	604,636.67
BUDGETED BALANCE SHEET ACTIVITY					
601-22540	Bond Proceeds				
601-16xxx	Pump Replacements	(18,000)	(33,000)		
	Variable Frequency Drive Replacement		(15,000)		

CITY OF CAMBRIDGE
Water Utility Fund Budget Report - Fund #601

	Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	2021 Actual as of <u>10/31/2021</u>	Actual <u>12/31/2020</u>
Well Screen	(50,000)	(50,000)		
Principal on 2018 Bond	(50,000)	(50,000)		
Principal on 2020 Bond	(40,000)	-		
Principal on 2019 Westside Water Tower	(100,000)	(100,000)		
Principal on 2014 Bond	(93,345)	(89,245)		
Principal on 2015 Bond	(91,970)	(89,415)		
Principal on 2014 Bond				
Principal on 2015 Bond				
Other minor capital	(3,500)	(2,500)		
Truck Replacement		(43,000)		
TOTAL OTHER BUDGETED BALANCE SHEET ACTIVITY	(981,784)	(999,844)	-	-
SSJ AFTER BUDGETED BALANCE SHEET ACTIVITY	(855,000)	(844,028)	1,078,452.06	604,636.67

CITY OF CAMBRIDGE
Wastewater Utility Fund Budget Report - Fund #602

	Proposed	Adopted	2021	
	Budget	Budget	Actual	Actual
	<u>2022</u>	<u>2021</u>	<u>as of</u>	<u>12/31/2020</u>
			<u>10/31/2021</u>	<u>12/31/2020</u>
BUDGET SUMMARY -				
REVENUES				
Charges for Services:				
Sewer charges	2,200,000	2,250,000	2,065,089.95	2,299,877.38
Connection Charges	50,000	50,000	681,797.90	266,460.95
Other Charges for Services	25,000	25,000	26,698.72	23,349.94
Other Financing Sources:				
Bond Proceeds	-	-		
Interest Earnings	25,000	50,000	156.08	67,147.76
Other Financing Sources	-	800	193.36	1,022.78
TOTAL REVENUES	<u>2,300,000</u>	<u>2,375,800</u>	<u>2,773,936.01</u>	<u>2,657,858.81</u>
EXPENSES				
Personal Services	853,279	829,984	744,328	765,826.48
Supplies	151,000	151,000	150,072	144,440.71
Other Services and Charges	497,200	461,800	329,748	413,852.57
Other Financing Uses:				
Depreciation	1,600,000	1,600,000	-	1,574,901.38
Other Financing Uses			4,778.36	3,762.18
Debt Service:				
Principal	796,389	745,940	-	-
Interest	99,017	102,163	91,637.82	90,610.07
Capital Outlay	74,500	70,500	-	-
Transfers to Other Funds net transfers in	75,000	75,000	75,000	75,000
TOTAL EXPENSES	<u>4,146,385</u>	<u>4,036,387</u>	<u>1,395,563.95</u>	<u>3,068,393.39</u>
NET INCOME [LOSS]	<u>(1,846,385)</u>	<u>(1,660,587)</u>	<u>1,378,372.06</u>	<u>(410,534.58)</u>

CITY OF CAMBRIDGE
Wastewater Utility Fund Budget Report - Fund #602

		Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	2021	
				Actual as of <u>10/31/2021</u>	Actual <u>12/31/2020</u>
602-37210	Sewer Charges	2,200,000	2,250,000	2,065,089.95	2,299,877.38
602-37250	Connection Fees	50,000	50,000	681,797.90	266,460.95
602-37260	Penalties/etc.	25,000	25,000	26,698.72	23,349.94
602-37270	Other Charges for Services			-	-
TOTAL CHARGES FOR SERVICES		2,275,000	2,325,000	2,773,586.57	2,589,688.27
<i>Personal Services</i>					
602-49450-101	Salaries - Full-time	516,727	506,308	465,473.16	480,317.63
602-49450-102	Overtime - Full-time	27,000	27,000	19,884.29	26,669.22
602-49450-104	Salaries - Temporary/Seasonal	8,724	8,307	7,882.68	7,857.77
602-49450-110	Hours Worked Holiday	4,500	4,500	3,340.92	4,130.85
602-49450-115	Call-in Pay	3,000	3,000	4,407.34	2,385.97
602-49450-116	On-Call Pay	27,000	25,000	23,333.24	26,110.61
602-49450-121	PERA - Employer Share	44,545	43,543	38,732.97	39,751.33
602-49450-122	FICA/Medicare - Employer Share	47,624	46,547	38,846.32	39,958.14
602-49450-123	Central Pension Fund Contrib	9,360		10,532.79	7,160.00
602-49450-131	Medical/Dental/Life Employer Share	120,016	116,303	112,782.66	109,920.25
602-49450-132	Longevity	15,698	14,761	-	-
602-49450-133	Deductible Contribution	9,200	9,200	2,762.43	5,000.57
602-49450-151	Workers' Compensation Insurance	19,335	24,965	15,866.33	16,061.69
602-49450-154	HRA/Flex Fees	550	550	482.74	502.45
Total Personal Services		853,279	829,984	744,327.87	765,826.48
<i>Supplies</i>					
602-49450-200	Laboratory Supplies & Replacement	8,000	10,000	12,131.84	10,834.43
602-49450-201	Office Supplies	1,500	1,500	912.15	1,138.79
602-49450-204	Stationary, Forms and Envelopes	2,000	2,000	1,170.63	1,107.29
602-49450-210	Miscellaneous Operating Supplies	7,500	7,500	9,559.41	6,852.62
602-49450-212	Gasoline/Fuel/Lubricants/Additives	10,000	8,000	10,261.33	7,787.27
602-49450-213	Operating Supplies - Plant Equipment		-	130.50	177.21
602-49450-214	Operating Supplies - Vehicles			-	-
602-49450-216	Wastewater Treatment Chemicals	100,000	100,000	93,501.88	89,142.53
602-49450-217	Testing	9,000	9,000	7,701.00	8,754.00
602-49450-221	Maintenance and Repair Supplies - Vehicles	6,000	6,000	7,204.37	7,443.98
602-49450-240	Small Tools and Minor Equipment	7,000	7,000	7,498.72	11,202.59
Total Supplies		151,000	151,000	150,071.83	144,440.71
<i>Other Services and Charges</i>					
602-49450-304	Professional Services	5,000	5,000	2,779.69	2,280.01
602-49450-306	GIS Project Consulting	35,000	18,000	23,510.00	16,806.05
602-49450-310	Gopher State One Call	1,200	1,100	890.36	1,061.80
602-49450-313	IT Mgmt & Backup	5,600	6,500	4,658.00	5,330.40
602-49450-321	Telephone	5,000	5,000	7,375.94	8,239.33
602-49450-322	Postage	6,500	5,000	4,328.02	6,323.25
602-49450-331	Travel/Meals/Lodging	2,500	2,500	566.34	313.84
602-49450-334	Mileage Reimbursement	200	300	-	110.35
602-49450-340	Advertising	200	400	-	-
602-49450-360	Insurance and Bonds	48,000	38,000	44,732.38	39,471.90

CITY OF CAMBRIDGE
Wastewater Utility Fund Budget Report - Fund #602

		2021			
		Proposed	Adopted	Actual	Actual
		Budget	Budget	as of	Actual
		<u>2022</u>	<u>2021</u>	<u>10/31/2021</u>	<u>12/31/2020</u>
602-49450-381	Electric Utilities	136,000	125,000	92,897.00	133,644.00
602-49450-382	Water/Wastewater	1,600	1,800	1,209.52	1,415.08
602-49450-383	Gas Utilities	25,000	25,000	19,392.68	21,335.55
602-49450-384	Refuse Hauling	8,000	1,800	3,421.48	3,435.51
602-49450-385	Power Lift Stations	16,000	18,000	11,633.30	15,026.00
602-49450-402	Repairs and Maintenance - Sanitary Sewer	10,000	12,000	1,667.60	4,917.25
602-49450-404	Repairs and Maintenance - Vehicles/Equipment	5,000	5,000	5,127.00	11,250.71
602-49450-406	Repairs and Maintenance - Plant	40,000	40,000	34,622.22	29,713.96
602-49450-407	Repairs and Maintenance - Lift Stations	10,000	10,000	159.99	392.51
602-49450-408	Repairs and Maintenance - Other Equipment		-	2,261.96	2,637.76
602-49450-409	Maintenance Contracts - Office Equipment	1,400	1,400	1,286.95	1,286.95
602-49450-416	Force Main Relocation Project			-	-
602-49450-418	Kenwood Lift Station			-	-
602-49450-430	Miscellaneous	1,000	1,000	-	-
602-49450-431	Facility Study			-	-
602-49450-433	Dues and Subscriptions	5,000	5,000	3,846.70	3,310.40
602-49450-440	Meetings and Schools	4,000	4,000	1,080.96	2,045.00
602-49450-441	MPCA Fees	15,000	20,000	8,274.98	10,964.85
602-49450-489	Contractual Services	110,000	110,000	54,025.00	92,540.11
Total Other Services and Charges		<u>497,200</u>	<u>461,800</u>	<u>329,748.07</u>	<u>413,852.57</u>
TOTAL OPERATING EXPENSES		<u>1,501,479</u>	<u>1,442,784</u>	<u>1,224,147.77</u>	<u>1,324,119.76</u>
Operating margin		773,521	882,216	1,549,438.80	1,265,568.51
Depreciation -					
602-49450-420	Depreciation	<u>1,600,000</u>	<u>1,600,000</u>	-	1,574,901.38
Other -					
602-36102	Special Assessments		800	193.36	1,022.78
602-36210	Interest Earnings	25,000	50,000	156.08	67,147.76
602-39102	Gain/Loss on Disposal		-	-	-
602-49450-617	Bond Discount		-	-	(2,742.22)
602-49450-620	Fiscal Agent Fees	(4,000)	(1,200)	(2,414.84)	(1,100.00)
602-49450-621	Bond Issue Costs		-	-	(5,291.15)
602-49450-636	Interest Expense--2016 Revenue Bonds	(6,427)	(7,885)	(7,884.41)	(6,170.04)
602-49450-635	Interest Expense--2015 Revenue Bonds	(4,507)	(5,745)	(5,744.98)	(4,113.33)
602-49450-634	Interest Expense--2014 Revenue Bonds	(3,504)	(4,779)	(4,778.36)	(3,762.18)
602-49450-610	Interest Expense--2013 WWTF Rehab Bonds	(67,628)	(73,729)	(73,728.75)	(79,670.44)
602-49450-638	Interest Expense--2018 Revenue Bonds	(4,400)	(5,000)	(5,000.00)	(5,069.10)
602-49450-611	2010 Ref (2004) Wastewater Revenue Bonds			-	-
602-49450-619	2003 Wastewater Revenue Bonds			-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>(84,444)</u>	<u>(60,448)</u>	<u>(112,110.97)</u>	<u>(45,618.45)</u>
Income / Loss before Transfer		<u>(910,923)</u>	<u>(778,232)</u>	<u>1,437,327.83</u>	<u>(354,951)</u>
502-49450-720	Transfer to General Fund for services	(75,000)	(75,000)	(75,000.00)	(75,000.00)
Total Transfers From (To) Other Funds		<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>
INCOME [EXPENSE] BEFORE BALANCE SHEET ACTIVITY		<u>(985,923)</u>	<u>(853,232)</u>	<u>1,362,327.83</u>	<u>(429,951.32)</u>

CITY OF CAMBRIDGE
Wastewater Utility Fund Budget Report - Fund #602

	Proposed	Adopted	2021	
	Budget	Budget	Actual	Actual
	<u>2022</u>	<u>2021</u>	<u>as of</u>	<u>12/31/2020</u>
			<u>10/31/2021</u>	<u>12/31/2020</u>
<i>BALANCE SHEET ACTIVITY</i>				
Bond Proceeds				
Capital Outlay:				
Activated Sludge Pumps		(31,000)		
Variable Frequency Drive Replacement	(15,000)	(15,000)		
Sludge Mixer Rehab/Replacement		(10,000)		
Heated Make-up Air Unit Replacement	(50,000)			
Lab Equipment	(9,500)	(9,500)		
Rehab Lift Station Controls		(5,000)		
2007 Wastewater Revenue Bonds				
2005 Xylite Bonds				
2016 Wastewater Revenue Bonds	(48,312)	(47,320)		
2020 Wastewater Revenue Bonds	(40,000)	0		
2014 Wastewater Revenue Bonds	(42,692)	(40,385)		
2015 Wastewater Revenue Bonds	(41,385)	(40,235)		
2018 Wastewater Revenue Bonds	(20,000)	(20,000)		
TOTAL OTHER BUDGETED BALANCE SHEET ACTIVITY	<u>(870,889)</u>	<u>(816,440)</u>	<u>-</u>	<u>-</u>
Net Income (Loss) After Balance Sheet Activity	<u>(1,856,812)</u>	<u>(1,669,672)</u>	<u>1,362,327.83</u>	<u>(429,951.32)</u>

CITY OF CAMBRIDGE
Storm Water Utility Fund Budget Report - Fund #603

	Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	Actual as of <u>11/30/2021</u>	Actual <u>12/31/2020</u>
BUDGET SUMMARY -				
REVENUES				
Charges for Services:				
Storm Water Charges	394,000	372,774	318,372.86	366,560.65
Penalties etc.	4,000	4,000	5,328.68	4,562.64
Other Financing Sources:				
Interest Earnings	1,601	4,000	-	12,933.73
Other Financing Sources	-	-	-	-
TOTAL REVENUES	<u>399,601</u>	<u>380,774</u>	<u>323,702</u>	<u>384,057.02</u>
EXPENSES				
Personal Services	-	-	-	-
Supplies	-	-	-	-
Other Services and Charges	49,100	39,100	21,704	17,935.78
Other Financing Uses:				
Depreciation	420,000	445,000	-	414,476.01
Special Assessments	-	-	-	-
Other Financing Uses	-	-	-	15,807.59
Debt Service:				
Principal	290,929	200,716	-	-
Interest	59,572	63,375	63,371	44,919
Transfers to Other Funds	-	-	-	-
TOTAL EXPENSES	<u>819,601</u>	<u>748,191</u>	<u>85,075</u>	<u>493,138.69</u>
NET INCOME (LOSS)	<u>(420,000)</u>	<u>(367,417)</u>	<u>238,627</u>	<u>(109,081.67)</u>

CITY OF CAMBRIDGE
Storm Water Utility Fund Budget Report - Fund #603

	Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	Actual as of <u>11/30/2021</u>	Actual <u>12/31/2020</u>
REVENUES (CHARGES FOR SERVICES)				
603-37310 Storm Water Charges	394,000	372,774	318,372.86	366,560.65
603-37360 Penalties	4,000	4,000	5,328.68	4,562.64
TOTAL CHARGES FOR SERVICES	<u>398,000</u>	<u>376,774</u>	<u>323,701.54</u>	<u>371,123.29</u>
OPERATING EXPENSES				
<i>Personal Services</i>				
603-49500-101 Salaries - Full-time	-	-	-	-
603-49500-102 Overtime - Full-time	-	-	-	-
603-49500-104 Salaries - Temporary/Seasonal	-	-	-	-
603-49500-121 PERA - Employer Share	-	-	-	-
603-49500-122 FICA/Medicare - Employer Share	-	-	-	-
603-49500-131 Medical/Dental/Life Employer Share	-	-	-	-
603-49500-151 Workers' Compensation Insurance	-	-	-	-
Total Personal Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Supplies</i>				
603-49500-201 Office Supplies	-	-	-	-
603-49500-204 Stationary, Forms and Envelopes	-	-	-	-
603-49500-210 Operating Supplies	-	-	-	-
603-49500-212 Gasoline/Fuel/Lubricants/Additives	-	-	-	-
603-49500-238 Rep & Main Supply Infrastructure	-	-	-	-
Total Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Other Services and Charges</i>				
603-49500-304 Professional Services	5,000	5,000	640.00	640.00
603-49500-352 Public Notice	100	100	9.23	17.00
603-49500-403 Repairs and Maintenance - Storm Sewer	40,000	30,000	19,145.59	14,922.49
603-49500-430 Miscellaneous	1,000	1,000	1,908.73	1,761.29
603-49500-440 Schools & Meetings	3,000	3,000	-	595.00
Total Other Services and Charges	<u>49,100</u>	<u>39,100</u>	<u>21,703.55</u>	<u>17,935.78</u>
TOTAL OPERATING EXPENSES	<u>49,100</u>	<u>39,100</u>	<u>21,703.55</u>	<u>17,935.78</u>
NET INCOME (LOSS) FROM OPERATIONS	<u>348,900</u>	<u>337,674</u>	<u>301,997.99</u>	<u>353,187.51</u>
OTHER FINANCING SOURCES (USES)				
<i>Depreciation -</i>				
603-49500-420 Depreciation	420,000	445,000	-	414,476.01
<i>Other -</i>				
603-36101 Special Assessments	-	-	-	-
603-36210 Interest Earnings	1,601	4,000	-	12,933.73
603-39311 Bond Premium	-	-	-	-
603-49500-617 Bond Discount	-	-	-	(5,395.98)
603-49500-621 Bond Issue Costs	-	-	-	(10,411.61)
603-49500-634 Interest Expense on 2014 Street Project	(3,936)	(5,370)	(5,368.29)	(4,222.46)
603-49500-635 Interest Expense on 2015 Street Project	(5,080)	(6,476)	(6,475.39)	(4,636.34)
603-49500-636 Interest Expense Revenue Bonds of 2016	(6,111)	(7,498)	(7,497.15)	(5,867.65)
603-49500-638 Interest Expense Revenue Bonds of 2018	(16,525)	(18,613)	(18,612.50)	(18,631.58)
603-49500-640 Interest Expense Revenue Bonds of 2020	(23,200)	(25,418)	(25,417.85)	(11,561.28)
603-49500-XXX Interest Expense Revenue Bonds of 2022	(4,720)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(57,971)</u>	<u>(59,375)</u>	<u>(63,371.18)</u>	<u>(47,793.17)</u>
NET INCOME BEFORE OPERATING TRANSFERS	<u>(129,071)</u>	<u>(166,701)</u>	<u>238,626.81</u>	<u>(109,081.67)</u>
OPERATING TRANSFERS				
603-49500-720 Transfers To Other Funds	-	-	-	-
NET INCOME (LOSS) BEFORE BALANCE SHEET ACTIVITY	<u>(129,071)</u>	<u>(166,701)</u>	<u>238,626.81</u>	<u>(109,081.67)</u>
BALANCE SHEET ACTIVITY				
603-22555 Bond Proceeds	-	-	-	-
603-23130 Principal Paid on Debt Service:				
Stormwater Revenue Bonds of 2020	-	-	-	-
Stormwater Revenue Bonds of 2014	(47,962)	(45,370)	-	-
Stormwater Revenue Bonds of 2015	(46,647)	(45,350)	-	-
Stormwater Revenue Bonds of 2016	(46,320)	(44,996)	-	-
Stormwater Revenue Bonds of 2018	(70,000)	(65,000)	-	-
Stormwater Revenue Bonds of 2020	(80,000)	-	-	-
TOTAL BALANCE SHEET ACTIVITY	<u>(290,929)</u>	<u>(200,716)</u>	<u>-</u>	<u>-</u>
NET INCOME (LOSS) AFTER BALANCE SHEET ACTIVITY	<u>(420,000)</u>	<u>(367,417)</u>	<u>238,626.81</u>	<u>(109,081.67)</u>

CITY OF CAMBRIDGE
 Street Light Utility Fund Budget Report - Fund #604
 Proposed 2022 Budget

		Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	Actual as of <u>12/31/2021</u>	Actual as of <u>12/31/2020</u>
BUDGET SUMMARY -					
REVENUES					
	Charges for Services:				
	Street Light Charges	236,500	222,482	195,205	224,314
	Penalties etc.	3500	3000	3590.55	3120.41
	Other Financing Sources:	-	-	-	
	Interest Earnings	-	-	-	
	Other Financing Sources	0	0	0	0
	TOTAL REVENUES	240000	225482	198795.44	227434.67
EXPENSES					
	Personal Services				
	Operating Expenses	230,000	215,482	150,094	187299.75
	TOTAL EXPENSES	230000	215482	150093.85	187299.75
NET INCOME [LOSS]		10000	10000	48701.59	40134.92
REVENUES [CHARGES FOR SERVICES]					
604-37410	Street Light Charges	236,500	222,482	195204.89	224314.26
604-37360	Penalties	3500	3000	3590.55	3120.41
604-37470	Other Revenue			0	0
	TOTAL CHARGES FOR SERVICES	240000	225482	198795.44	227434.67
OPERATING EXPENSES					
	Operating expenses				
604-49550-238	Repairs and Maintenance - Supplies	0	0	0	0
604-49550-381	Electric Utilities	180,000	180,000	131189.65	167126.66
604-49550-402	Repairs and Maintenance - Street Lig	50,000	35,482	18904.2	20173.09
	Total Other Services and Charges	230000	215482	150093.85	187299.75
	TOTAL OPERATING EXPENSES	230000	215482	150093.85	187299.75
NET INCOME [LOSS] FROM OPERATIONS		10000	10000	48701.59	40134.92
NET INCOME [LOSS]		10000	10000	48701.59	40134.92

**Need to generate \$10,000 per year for future pole replacement.

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

	Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	Actual as of <u>9/30/2021</u>	Actual <u>12/31/2020</u>
BUDGET SUMMARY -				
REVENUES				
Sales	6,093,800	5,908,800	4,987,250.56	6,815,168.87
Cost of Goods Sold	(4,611,500)	(4,504,000)	(3,746,189.36)	(5,138,468.56)
Gross Profit	1,482,300	1,404,800	1,241,061.20	1,676,700.31
Other Financing Sources:				
Interest Earnings	0	2,659	-	10,413.58
Lottery Proceeds	0	2,000	3,948.96	7,776.25
Other Financing Sources	240	240	260.50	1,068.03
TOTAL REVENUES	1,482,540	1,409,699	1,245,270.66	1,695,958.17
EXPENSES				
Personal Services	635,390	628,999	445,534.11	600,954.67
Supplies	54,000	54,000	61,107.10	50,649.00
Other Services and Charges	306,150	264,700	194,961.15	264,556.04
Other Financing Uses:				
Depreciation	62,000	62,000	-	61,297.65
Debt Service:				
Interest	0	0	-	-
Transfers to Other Funds	425,000	400,000	400,000	715,000
TOTAL EXPENSES	1,482,540	1,409,699	1,101,602.36	1,692,457.36
NET INCOME [LOSS]	0	0	143,668.30	3,500.81

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

		Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	Actual as of <u>9/30/2021</u>	Actual <u>12/31/2020</u>
SALES					
610-37811	Sales - Liquor	2,150,000	2,015,000	1,733,907.76	2,365,567.87
610-37812	Sales - Beer	2,750,000	2,670,000	2,317,311.37	3,066,077.78
610-37813	Sales - Wine	880,000	910,000	652,202.86	1,014,097.97
610-37815	Sales - Non-Taxable	170,000	170,000	156,115.55	193,985.81
610-37816	Sales - Taxable	145,000	145,000	128,137.02	176,279.99
610-37840	Cash Over [Short]	(1,200)	(1,200)	(424.00)	(840.55)
TOTAL SALES		<u>6,093,800</u>	<u>5,908,800</u>	<u>4,987,250.56</u>	<u>6,815,168.87</u>
COST OF GOODS SOLD					
610-49750-251	Purchases - Liquor	1,570,000	1,470,000	1,255,566.05	1,720,962.03
610-49750-252	Purchases - Beer	2,117,500	2,080,000	1,776,455.91	2,373,589.59
610-49750-253	Purchases-Wine	620,000	650,000	452,511.77	701,243.12
610-49750-259	Purchases - Miscellaneous	260,000	260,000	228,117.37	297,046.29
610-49750-260	Freight and Dray	38,000	38,000	30,019.16	41,081.03
610-37830	Discounts, Deposits and Retu	6,000	6,000	3,519.10	4,546.50
TOTAL COST OF GOODS SOLD		<u>4,611,500</u>	<u>4,504,000</u>	<u>3,746,189.36</u>	<u>5,138,468.56</u>
GROSS PROFIT		<u>1,482,300</u>	<u>1,404,800</u>	<u>1,241,061.20</u>	<u>1,676,700.31</u>
OPERATING EXPENSES					
<i>Personal Services</i>					
610-49750-101	Salaries - Full-Time	260,104	249,663	200,829.33	298,740.17
610-49750-103	Salaries - Part-Time	175,000	176,000	116,902.38	135,081.34
610-49750-102	Overtime - Full-time	8,155	8,138	6,040.04	3,282.30
610-49750-106	Overtime - Part-time	1,200	1,200	126.72	478.80
610-49750-110	Hours Worked Holiday	10,000	10,000	7,010.92	9,110.87
610-49750-121	PERA - Employer Share	34,836	34,322	23,344.75	31,748.13
610-49750-122	FICA/Medicare - Employer S	35,532	35,009	24,537.63	31,938.56
610-49750-131	Medical/Dental/Life Employ	69,130	69,130	54,112.39	74,972.48
610-49750-132	Longevity Pay	10,016	12,632	-	-
610-49750-133	Deductible Contribution	4,800	4,800	2,700.00	3,600.00
610-49750-153	Unemployment Compensatio	250	250	-	104.30
610-49750-154	HRA/Flex Fees	350	325	217.20	307.55
610-49750-151	Workers' Compensation	26,017	27,530	9,712.75	11,590.17
Total Personal Services		<u>635,390</u>	<u>628,999</u>	<u>445,534.11</u>	<u>600,954.67</u>
<i>Supplies</i>					
610-49750-201	Office Supplies	3,000	3,000	1,818.56	1,600.10
610-49750-210	Operating Supplies	18,000	18,000	11,089.18	17,163.00
610-49750-220	Maintenance and Repairs Sup	30,000	30,000	48,199.36	25,270.07
610-49750-240	Small Tools and Minor Equip	3,000	3,000	-	6,615.83
Total Supplies		<u>54,000</u>	<u>54,000</u>	<u>61,107.10</u>	<u>50,649.00</u>

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

	Proposed Budget <u>2022</u>	Adopted Budget <u>2021</u>	Actual as of <u>9/30/2021</u>	Actual <u>12/31/2020</u>
<i>Other Services and Charges</i>				
610-49750-304 Professional Services	2,500	2,500	2,330.15	1,245.00
610-49750-313 IT Services	6,000	3,800	4,213.80	5,330.40
610-49750-321 Telephone	10,000	9,500	5,258.19	7,639.72
610-49750-331 Travel and Meetings	200	200	-	-
610-49750-334 Mileage Reimbursement	500	500	-	-
610-49750-340 Advertising	41,000	41,000	25,347.04	38,971.14
610-49750-341 Wine Tasting	3,200	3,200	-	-
610-49750-360 Insurance and Bonds	18,000	15,000	7,422.00	14,276.22
610-49750-381 Electric Utilities	26,500	26,500	17,843.47	22,369.85
610-49750-382 Water/Wastewater	1,300	1,250	845.46	1,093.74
610-49750-383 Gas Utilities	2,000	1,800	1,724.50	1,468.82
610-49750-384 Refuse Hauling	6,500	6,000	3,943.43	5,188.91
610-49750-405 Janitorial Duties	6,000	6,000	5,494.80	5,298.33
610-49750-413 Rental-Office Equip	-	-	-	-
610-49750-430 Credit Card Fees	160,000	135,000	116,531.47	150,745.87
610-49750-433 Dues and Subscriptions	4,200	4,200	422.00	4,122.00
610-49750-440 Meetings and Schools	3,000	3,000	695.00	440.00
610-49750-489 Contract Maint	15,000	5,000	2,889.84	6,146.04
610-49750-453 Taxes and Licenses	250	250	-	220.00
Total Other Services and Charges	306,150	264,700	194,961.15	264,556.04
TOTAL OPERATING EXPENSES	995,540	947,699	701,602.36	916,159.71
NET INCOME [LOSS] FROM OPERATIONS	486,760	457,101	539,458.84	760,540.60
<i>OTHER FINANCING SOURCES (USES)</i>				
Depreciation -				
610-49750-420 Depreciation	62,000	62,000	-	61,297.65
Lottery Sales/Payouts -				
610-36220 Lottery Sales	85,000	82,000	83,321.13	99,083.43
610-49750-461 Lottery Sweep	(50,000)	(50,000)	(44,543.17)	(46,107.13)
610-49750-475 Lottery Paid Out	(35,000)	(30,000)	(34,829.00)	(45,200.05)
Net Lottery Proceeds	0	2,000	3,948.96	7,776.25
Other -				
610-37820 Machine Commissions	-	-	-	-
610-36200 Miscellaneous	240	240	260.50	1,068.03
610-36210 Interest Earnings	-	2,659	-	10,413.58
610-49750-612 Interest Expense - Lease	-	-	-	-
Total Other	240	2,899	260.50	11,481.61
TOTAL OTHER FINANCING SOURCES (USES)	240	4,899	4,209.46	19,258
NET INCOME [LOSS] BEFORE OPER TRANSFERS	425,000	400,000	543,668.30	718,500.81
<i>OPERATING TRANSFERS</i>				
610-49750-721 Transfer to Parks	-	-	-	-
49750-720 Transfer to Sr Center	-	-	-	-
610-49750-720 Transfer to General Fund	(425,000)	(400,000)	(400,000.00)	(715,000.00)
Total Transfers Out	(425,000)	(400,000)	(400,000)	(715,000)
NET INCOME [LOSS]	0	0	143,668.30	3,500.81

Prepared by:

Caroline Moe
Director of Finance

Wage Scale Cost of Living Update

The current wage scale in place for non-union City staff is proposed to be updated for a cost of living adjustment. The 2022 budget was prepared with the assumption that the scale for non-union staff would be adjusted upward by 1.5% according to the long-range plan.

Fiscal note—as noted above, the 2022 budget was prepared with consideration of this proposed action.

Recommended Council Action

Effective for the first pay date in January 2022, the 2022 salary scale for non-union part-time and non-union full-time employees shall be adjusted upward for a 1.5% cost of living increase.