

**Cambridge City Council - City Hall Council Chambers
Special Meeting, Monday, November 21, 2022 – 4:00 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
4:00 pm	1. Call to Order
4:00 pm	2. Approve Agenda (p. 1)
4:31 pm	3. Financial Matters
	<ul style="list-style-type: none"> A. Review Draft of Truth in Taxation Hearing materials (p. 2) B. Review 2023 Budget and Levy Recommendations <ul style="list-style-type: none"> 1. Levy Discussion <ul style="list-style-type: none"> a. Levy Projections 2023-2031 (p. 22) b. Sample Properties City Tax Calculations (p. 23) c. Review of City Tax Rate Comparisons (handout at meeting if received from LMC) 2. Capital Improvement Plan 2023-2032 (p. 24) 3. Proposed 2023 General Fund Budget (p. 33) 4. Proposed 2023 Airport Operating Fund Budget (p. 45) 5. Proposed 2023 EDA Operating Fund Budget (p. 46) 6. Proposed 2023 Debt Service Fund Budget (p. 49) 7. Proposed 2023 Capital Project Fund Budget (p. 50) C. Review Proposed 2023 Utility Rates & 2023 Utility Fund Budgets (p. 51) <ul style="list-style-type: none"> 1. Water Fund (p. 58) 2. Sewer Fund (p. 62) 3. Storm Sewer Fund (p. 66) 4. Street Light Utility Fund (p. 68) D. Northbound Liquor Fund Budget for 2023 (p. 69) E. Wrap up 2022 Street Project Fund (verbal) F. Other Financial Matters <ul style="list-style-type: none"> 1. Potential Feasibility Study for Community Center (verbal) G. Other Financial Matters (verbal)
5:25 pm	4. Adjourn



CITY OF CAMBRIDGE

Truth In Taxation Hearing

December 1, 2022

6:30 pm – Cambridge City Hall



City of Cambridge Vision Statement Adopted November 1, 2021

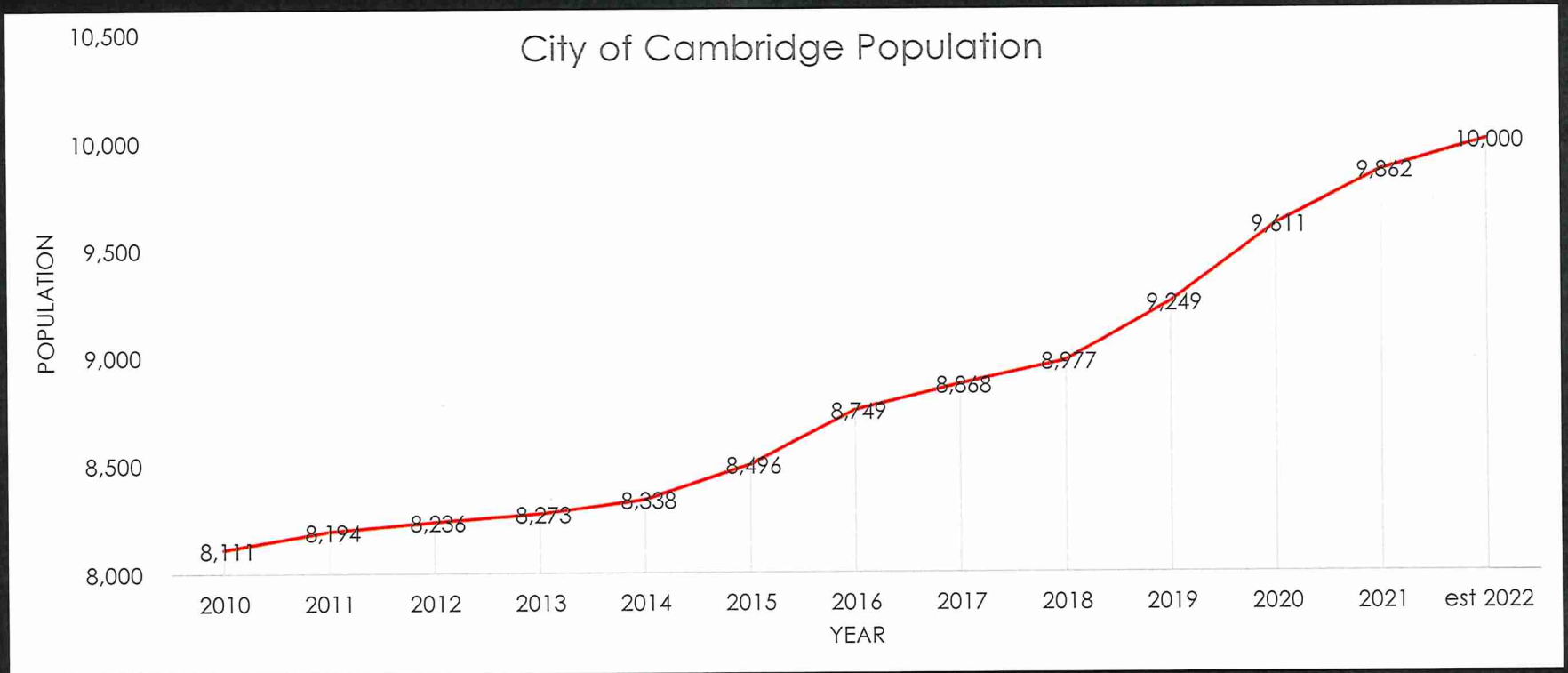
*Capitalizing on its **beautiful, natural setting** and presence as a **regional center**, Cambridge endeavors to deliver a **high quality of life** and opportunities for residents, businesses, and visitors alike. With a balanced, **planned approach to growth** and development and an emphasis on its **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 2023 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

- 16 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 2023.
- 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
 - Replacement of public parking lots in 2023
 - Next street project—2024, south half of Goldenwood neighborhood in SW Cambridge
- 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 working on plans to redevelop downtown.
- Staff works to attract new businesses to Cambridge
- Staff works 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 10% 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.

2023 BUDGET SUMMARY

2023 Proposed Budget General Fund Revenues & Transfers In		2023 Proposed Budget General Fund Expenditures and Transfers Out	
Property taxes	\$5,557,164	Public Safety-Police & Fire	\$3,419,027
License & Permits	\$337,850	Street Maintenance	\$1,625,177
Intergovernmental	\$1,469,590	Parks & Recreation	\$701,362
Northbound Liquor Transfer	\$425,000	General Government	\$1,870,346
Other	\$369,519	Transfers to support Capital and Economic Development	\$543,211
Total	\$8,159,123	Total	\$8,159,123
Detail available on City's website.			

2023 TAX LEVY

Components of 2023 Tax Levy	Amount
General Operating	\$5,065,177
Airport Operations	\$45,883
Cambridge-Isanti Bike/Walk Trail	\$21,660
Economic Development	\$50,000
Capital Replacement	\$455,668
Debt Service	\$608,058
Total	\$6,246,446

30%
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
2023	Notices based on 7.9%	63.124	-10.1%	Waiting for County	Waiting for County
2022	4%	70.182	-4.2%	154.619	-5.9%
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 '22	Reason for Change
General Government	\$249,844	Increase of \$100K due to return of building inspector position instead of contracted inspection paid by withholding portion of permit revenue. Increase of \$30K for compensation study to determine market status of City wages. Balance of increase due to changes in work comp premiums and routine salary increases for staff.
Public Safety	\$311,138	Increase in personnel costs of \$285K due to salary and work comp premium changes along with addition of new full-time police officer. Increase of \$21K of additional fire department costs.
Public Works	\$116,146	Increase in personnel costs of \$95K due to salary and work comp premium changes. Increase of supply costs of \$15K.
Parks & Recreation	\$27,722	Increase due to utility and other operating costs.
Transfers Out	\$(506,888)	Prefunding of capital items in 2021 (after 2022 levy was already set) helped reduce need for capital transfers in 2023.
Total Changes in Expenditures & Transfer Out	\$197,962	
Changes in Other Revenue Categories	(\$110,623)	Estimated \$60K increase in Local Government Aid from State of MN. Estimated increase of \$40K of Permit Revenue. Estimated increase of \$10K of Fines Income.
Addition of 2022 Street Debt on Tax Levy	\$370,000	Debt on 2022 Street Project serviced by property tax levy since other sources of funding were not available.
Total Change in Tax Levy	\$457,339	



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
2023-estimated	\$8,879,700	\$111,631
2022	\$8,879,700	\$124,112
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

39% drop in
City taxes
since 2015

SAMPLE DOWNTOWN BUSINESS VALUATION CHANGE IMPACT

Year	Valuation	City Taxes
2023-estimated	\$320,000	\$3,567
2022	\$234,100	\$2,760
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

20% drop in valuation since 2015

44% drop in City taxes since 2015

SAMPLE GOLDENWOOD SINGLE FAMILY HOME VALUATION CHANGE IMPACT

Year	Valuation	City Taxes
2023-estimated	\$313,400	\$1,978
2022	\$254,300	\$1,785
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

97%
increase in
valuation
since 2015

38%
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.

City of Cambridge											
Tax Levy Summary											
Fund	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
General--operating levy	4,512,639	5,065,177	5,279,963	5,484,011	5,711,961	5,927,060	6,165,511	6,397,097	6,651,691	6,897,287	7,171,729
Airport Operations	44,118	45,883	47,718	49,627	51,612	53,676	55,823	58,056	60,378	62,793	64,677
Bike Walk Trail Operations	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660
Economic Development-operations	150,000	50,000	200,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Capital:											
Airport	150,000			-						25,000	25,000
Bike-Walk Trail	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
City Hall	75,000	34,000	34,000	34,000	115,000	115,000	55,000	55,000	55,000	55,000	55,000
Fire	63,512	66,668	70,022	73,523	77,199	81,059	85,112	89,368	93,836	98,528	103,454
Library Cap Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Parks	75,000			70,000	60,000	60,000	60,000	160,000	170,000	170,000	160,000
Pavement Management Fund	149,120	195,000	225,000	205,000	330,000	350,000	350,000	350,000	350,000	350,000	350,000
Police	130,000	130,000	130,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000
Streets-Public Works	175,000	25,000	185,000	275,000	275,000	275,000	325,000	325,000	325,000	325,000	325,000
Total Capital	837,632	470,668	664,022	817,523	1,017,199	1,041,059	1,035,112	1,139,368	1,153,836	1,183,528	1,178,454
General Fund levy	\$5,551,049	\$5,638,388	\$6,198,363	\$6,507,821	\$6,937,432	\$7,178,455	\$7,413,106	\$7,751,181	\$8,022,565	\$8,300,268	\$8,571,520
Already Committed Debt Levies:											
2015 Street Project--start repayment in 2016	67500	67500	67500	67500							
2016 Street Project--start repayment in 2017	50000	50000	50000	50000	50000						
2018 Street Project--start repayment in 2019	120558	120558	120558	120558	120558	120558	120558				
2022 Street Improvement Project		370000	370000	370000	370000	370000	370000	370000	370000	370000	370000
2020 Street Project--sales tax funded, no levy needed unless sales tax not flowing as expected											
Subtotal Committed Debt Levies	238058	608058	608058	608058	540558	490558	490558	370000	370000	370000	370000
Minimum Debt Levy	\$5,789,107	\$6,246,446	\$6,806,421	\$7,115,879	\$7,477,990	\$7,669,013	\$7,903,664	\$8,121,181	\$8,392,565	\$8,670,268	\$8,941,520
Recommended Future Debt Levies:											
PW Street Garage #2--\$2M project, do in 2026 (10 years @ 4%)						246640	246640	246640	246640	246640	246640
2024 Street Project--start repayment in 2025 ****				\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239	\$396,239
2025 Street Project--start repayment in 2026					\$453,799	\$453,799	\$453,799	\$453,799	\$453,799	\$453,799	\$453,799
2026 Street Project--start repayment in 2027						\$172,367	\$172,367	\$172,367	\$172,367	\$172,367	\$172,367
2027 Alabama Street Project--start repayment in 2028							\$156,561	\$156,561	\$156,561	\$156,561	\$156,561
2028 Street Project--start repayment in 2029								\$378,702	\$378,702	\$378,702	\$378,702
2030 Street Project--start repayment in 2031									\$467,961	\$467,961	\$467,961
2032 Street Project--start repayment in 2033											
subtotal	0	0	0	396,239	850,038	1,269,045	1,425,606	1,804,308	1,804,308	2,272,269	2,272,269
Total Tax Levy	\$ 5,789,107	\$ 6,246,446	\$ 6,806,421	\$ 7,512,118	\$ 8,328,028	\$ 8,938,058	\$ 9,329,270	\$ 9,925,489	\$ 10,196,873	\$ 10,942,537	\$ 11,213,789
Increase/Decrease \$ over prior year	\$ 222,658	\$ 457,339	\$ 559,975	\$ 705,697	\$ 815,910	\$ 610,030	\$ 391,212	\$ 596,219	\$ 271,384	\$ 745,664	\$ 271,252
% increase (decrease over prior year)	4.00%	7.90%	8.96%	10.37%	10.86%	7.33%	4.38%	6.39%	2.73%	7.31%	2.48%
****Assuming \$500K of carryover from 2022 street project to 2024.		2023	2024								
Amount to cut to get to											
5%	\$	167,884	\$	247,653							
4%	\$	225,775	\$	310,117							
3%	\$	283,666	\$	372,582							
7.9%	\$	(0)									
0.00%											
					\$20K applied against	\$20K applied against					
					Pavement Mgmt Transfer	Pavement Mgmt Transfer					
					from excess \$ in 2022	from excess \$ in 2022					

City of Cambridge										with 7.9% increase			
Sample City Property Tax Comparisons-7.9% increase in levy		2022		2022		2022		2023		2023			
		2022		2022		2022		2023		2023		Change	
		Taxable		Tax Capacity		Property		City of Cambridge		Taxable		City of Cambridge	
		Market Value		Calculation		Tax Rate		Property		City of Cambridge		Prop. Tax	
		Market Value		Calculation		Tax Rate		Property		City of Cambridge		Difference	
		Market Value		Calculation		Tax Rate		Property		City of Cambridge		Change]	
Property	PIN	Market Value	Calculation	Tax Rate	City of Cambridge	Market Value	Calculation	Tax Rate	Property	City of Cambridge	Prop. Tax	%	
Herman's Bakery	15.066.0150	\$ 115,000	1,725	0.70182	1,210.64	\$ 129,400	1,941	0.63124	1,225.24		14.60	1.21%	
Herman's Bakery	15.066.0180	\$ 86,600	1,299	0.70182	911.66	\$ 109,600	1,644	0.63124	1,037.76		126.09	13.83%	
GTI Theaters	15.050.0010	\$ 234,100	3,932	0.70182	2,759.56	\$ 320,000	5,650	0.63124	3,566.51		806.95	29.24%	
Wal-Mart	15.132.0010	\$ 8,879,700	176,844	0.70182	124,112.66	\$ 8,879,700	176,844	0.63124	111,631.01		-12,481.65	-10.06%	
Target	15.140.0010	\$ 5,794,900	115,148	0.70182	80,813.17	\$ 5,794,900	115,148	0.63124	72,686.02		-8,127.15	-10.06%	
Hirsch Motors	15.121.0010	\$ 1,190,400	23,058	0.70182	16,182.57	\$ 1,338,900	26,028	0.63124	16,429.91		247.35	1.53%	
Steve's Tire	15.041.0960	\$ 139,400	2,091	0.70182	1,467.51	\$ 167,900	2,519	0.63124	1,589.78		122.27	8.33%	
Steve's Tire	15.045.0030	\$ 104,600	1,569	0.70182	1,101.16	\$ 130,900	1,964	0.63124	1,239.44		138.28	12.56%	
Federated Coop	15.091.0122	\$ 140,500	2,108	0.70182	1,479.09	\$ 140,100	2,102	0.63124	1,326.55		-152.53	-10.31%	
Federated Coop	15.042.1100	\$ 96,800	1,452	0.70182	1,019.04	\$ 137,800	2,067	0.63124	1,304.77		285.73	28.04%	
Home-Schwab	15.266.0080	\$ 254,300	2,543	0.70182	1,784.73	\$ 313,400	3,134	0.63124	1,978.31		193.58	10.85%	
Home-Lundberg (formerly Gustafson)	15.151.0260	\$ 190,800	1,908	0.70182	1,339.07	\$ 247,200	2,472	0.63124	1,560.43		221.35	16.53%	
Home-Nordberg Rum River Dr	15.266.0580	\$ 344,800	3,448	0.70182	2,419.88	\$ 406,900	4,069	0.63124	2,568.52		148.64	6.14%	
Home-Wangen Fox Run	15.277.0070	\$ 728,500	8,428	0.70182	5,914.59	\$ 845,700	10,186	0.63124	6,429.50		514.91	8.71%	
Home-Bonita Alaska Loop	15.173.0110	\$ 254,800	2,548	0.70182	1,788.24	\$ 286,600	2,866	0.63124	1,809.13		20.90	1.17%	
Team Industries	15.047.0072	\$ 2,110,100	41,452	0.70182	29,091.84	\$ 2,139,400	42,038	0.63124	26,536.07		-2,555.78	-8.79%	
Schlagel Inc	15.310.0010	\$ 2,829,200	55,834	0.70182	39,185.42	\$ 2,916,700	57,584	0.63124	36,349.32		-2,836.09	-7.24%	
Menard's	15.304.0010	\$ 7,663,600	152,522	0.70182	107,042.99	\$ 7,392,000	147,090	0.63124	92,849.09		-14,193.90	-13.26%	
Fleet Farm	15.290.0010	\$ 6,618,400	131,618	0.70182	92,372.14	\$ 6,617,000	131,590	0.63124	83,064.87		-9,307.27	-10.08%	
Kohls	15.285.0030	\$ 2,227,300	43,796	0.70182	30,736.91	\$ 2,227,300	43,796	0.63124	27,645.79		-3,091.12	-10.06%	

City of Cambridge, Minnesota

Capital Plan

2023 thru 2032

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Administration												
Replace TVs in Council Chambers	20-ADMIN-12		5,000									5,000
Library Maintenance Fund	20-LIB-20	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Administration Total		5,000	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	55,000
City Hall Capital Project Fund 419		5,000	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	55,000
Administration Total		5,000	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	55,000
Airport												
SNOW REMOVAL EQUIPMENT	07-AIRPT-07							500,000				500,000
Relocate AWOS	07-AIRPT-08		20,000									20,000
RUNWAY RECLAIM & REPAVING PROJ 3" DEPTH	10-AIRPT-10	2,303,000										2,303,000
Taxiway Relocation	10-AIRPT-13		450,000		425,000							875,000
FLAIL MOWER REPLACEMENT	16-AIRPT-39		110,000									110,000
RECONSTRUCT APRON	17-AIRPT-40									100,000	800,000	900,000
LAND ACQUISITION	18-AIRPT-42	10,000										10,000
STORAGE BUILDING CONSTRUCTION	18-AIRPT-43				400,000							400,000
JET A TANK INSTALLATION	20-AIRPT-45								150,000			150,000
TRACTOR & BRUSHMOWER	20-AIRPT-46									120,000		120,000
Airport Total		2,313,000	580,000		825,000			500,000	150,000	220,000	800,000	5,388,000
Capital Project Fund Balance		120,150	78,000		62,500			25,000	7,500	5,000	40,000	338,150
Federal Aid		2,065,950	405,000		742,500			450,000	135,000	90,000	720,000	4,608,450
General Fund										36,000		36,000
State Aid		126,900	97,000		20,000			25,000	7,500	89,000	40,000	405,400

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
	Airport Total	2,313,000	580,000		825,000			500,000	150,000	220,000	800,000	5,388,000
Community Development												
VEHICLE REPLACEMENT	06-COMDEV-06	27,000			29,000					27,000		83,000
ENTRANCE SIGN	08-COMDEV-12		5,000			5,000			5,000			15,000
LARGE SCALE PRINTER/SCANNER REPLACEMENT	10-COMDEV-13		13,000						13,000			26,000
PERMITWORKS UPGRADE	14-COMDEV-15				30,000							30,000
FLYOVER PICTURES	14-COMDEV-16	10,000			10,000			10,000			10,000	40,000
COMPREHENSIVE PLAN UPDATE	15-COMDEV-17					100,000						100,000
SOFTWARE UPGRADES-PERMIT WORKS AND SCANNER	16-COMDEV-18	6,000		6,000		6,000		6,000		6,000		30,000
BUILDING PERMIT PLAN REVIEW SOFTWARE AND COMPUTERS	18-COMDEV-19				35,000							35,000
Community Development Total		43,000	18,000	6,000	104,000	111,000		16,000	18,000	33,000	10,000	359,000
City Hall Capital Project Fund 419		43,000	18,000	6,000	104,000	111,000		16,000	18,000	33,000	10,000	359,000
Community Development Total		43,000	18,000	6,000	104,000	111,000		16,000	18,000	33,000	10,000	359,000
Elections												
VOTING MACHINE REPLACEMENT	08-ELECT-01		15,000								20,000	35,000
Elections Total			15,000								20,000	35,000
City Hall Capital Project Fund 419			15,000								20,000	35,000
Elections Total			15,000								20,000	35,000
Emergency Management												
Various Emergency Management Items	06-E-MGMT-01	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	60,000
Emergency Management Total		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	60,000
Police Capital Project Fund 417		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	60,000
Emergency Management Total		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	60,000

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Finance / MIS												
Desktop workstation replacement & printer	04-FIN-06			14,000					16,000			30,000
COMPUTER SERVER	10-ADMIN-12	10,000					10,000					20,000
LASERFISCHE SCANNER REPLACEMENT	10-ADMIN-15	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	75,000
COMPUTER SYSTEM UPGRADES	14-FIN-16	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Finance / MIS Total		22,500	12,500	26,500	12,500	12,500	22,500	12,500	28,500	12,500	12,500	175,000
City Hall Capital Project Fund 419		22,500	12,500	26,500	12,500	12,500	22,500	12,500	28,500	12,500	12,500	175,000
Finance / MIS Total		22,500	12,500	26,500	12,500	12,500	22,500	12,500	28,500	12,500	12,500	175,000
Fire												
PUMPER REPLACEMENT	05-FIRE-11	665,000								850,000		1,515,000
FIRE HALL MAINT PROJ	11-FIRE-18			49,000								49,000
COMMAND VEHICLE REPLACEMENT	14-FIRE-20	40,000				50,000			55,000			145,000
GRASS RIG	17-FIRE-22					75,000						75,000
RADIO UPGRADE	18-FIRE-23						100,000					100,000
TENDER REPLACEMENT	21-FIRE-24										300,000	300,000
Fire Total		705,000		49,000		125,000	100,000		55,000	850,000	300,000	2,184,000
Donation		70,000								175,000		245,000
Federal Aid							100,000					100,000
Fire Capital Project Fund 420		635,000		49,000		125,000			55,000	675,000	300,000	1,839,000
Fire Total		705,000		49,000		125,000	100,000		55,000	850,000	300,000	2,184,000
General Government Buildings												
CITY HALL PROJECTS	11-ADMIN-16	155,000	20,000				23,500					198,500
General Government Buildings Total		155,000	20,000				23,500					198,500
City Hall Capital Project Fund 419		155,000	20,000				23,500					198,500
General Government Buildings Total		155,000	20,000				23,500					198,500

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Liquor Store												
LIQUOR STORE EQUIPMENT-MISC	06-LIQUOR-06	5,000	5,000	5,000	5,000							20,000
ROOF REPLACEMENT	20-LIQUOR-07			120,000								120,000
Liquor Store Total		5,000	5,000	125,000	5,000							140,000
Liquor Store Fund		5,000	5,000	125,000	5,000							140,000
Liquor Store Total		5,000	5,000	125,000	5,000							140,000
Mall Operations												
MALL CAPITAL PROJECTS	11-MALL-06	489,000	57,000					10,000				556,000
Mall Operations Total		489,000	57,000					10,000				556,000
Mall Capital Replacement Fund		489,000	57,000					10,000				556,000
Mall Operations Total		489,000	57,000					10,000				556,000
Parks & Open Spaces												
MOWER REPLACEMENTS & ADDITIONS	02-PARK-04		65,000	30,000		20,000		75,000	40,000		100,000	330,000
PARK EQUIPMENT REPLACEMENT	08-PARK-38	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Camb Isanti Bike Trail Capital	11-PARK-44	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
PLAYGROUND EQUIPMENT REPLACEMENT	17-PARK-49		90,000	5,000	5,000	105,000	15,000	5,000	12,000			237,000
PICK-UP TRUCK REPLACEMENT	20-PARKS-55							55,000		50,000		105,000
ZAMBONI REPLACEMENT	20-PARKS-56							50,000				50,000
JOHN DEERE GATOR REPLACEMENT	20-PARKS-57								20,000			20,000
CITY PARK LAND ACQ	20-PARKS-59		175,000									175,000
CITY PARK-FERN STREET PARKING LOT EXPANSION	20-PARKS-60									270,000		270,000
TORO WORKMAN	21-PARKS-62					35,000						35,000
STORAGE BUILDING FOR SANDQUIST PARK	22-PARKS-64					100,000						100,000
BLEACHER REPLACEMENT SANDQUIST PARK	22-PARKS-65	10,000	10,000	10,000	10,000	10,000	10,000					60,000

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
PARKING LOT AT CENTRAL GREENS	22-PARKS-66		100,000									100,000
Parks & Open Spaces Total		35,000	465,000	70,000	40,000	295,000	50,000	210,000	97,000	345,000	125,000	1,732,000
Bond Issue: Sales Tax Funded			100,000									100,000
Park Capital Project Fund 415		35,000	365,000	70,000	40,000	295,000	50,000	210,000	97,000	345,000	125,000	1,632,000
Parks & Open Spaces Total		35,000	465,000	70,000	40,000	295,000	50,000	210,000	97,000	345,000	125,000	1,732,000

Police												
SQUAD CAR REPLACEMENT PLAN	02-police-01	110,000	150,000	150,000	150,000	112,000	120,000	120,000	125,000	125,000	125,000	1,287,000
SQUAD VIDEO CAMERAS	16-POLICE-10	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	12,000	12,000	112,000
RADIO REPLACEMENT PROJECT	22-POLICE-13			200,000								200,000
RECORD MANAGEMENT REPLACEMENT	22-POLICE-14			50,000								50,000
Police Total		121,000	161,000	411,000	161,000	123,000	131,000	131,000	136,000	137,000	137,000	1,649,000
Admin Fine Fund Balance		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
Police Capital Project Fund 417		111,000	151,000	401,000	151,000	113,000	121,000	121,000	126,000	127,000	127,000	1,549,000
Police Total		121,000	161,000	411,000	161,000	123,000	131,000	131,000	136,000	137,000	137,000	1,649,000

Public Works Administration												
PLOW TRUCK REPLACEMENT AND ADDITION	02-PW-03		247,000			257,000			273,000			777,000
Streets Garage #2	06-PW-12				2,000,000							2,000,000
Pick-up Trucks	07-PW-23		42,000			70,000		70,000		50,000		232,000
SNO GO BLOWER REPLACEMENT	08-PW-25					225,000						225,000
MECH SHOP UPGRADES	08-PW-27	20,000	10,000	8,000	6,500	5,000	6,000	5,000				60,500
REPLACEMENT TAR ROLLER	10-PW-30		25,000									25,000
MOSQUITO FOGGER REPLACEMENT & ADDITION	10-PW-31	8,000			17,000							25,000
MOWER TRAILER REPLACEMENT	14-PW-42	6,000										6,000
FORD F550 DUMP/PLOW TRUCK	14-PW-43	130,000										130,000
CASE 721 LOADER	14-PW-46		255,000					290,000				545,000
TAR TRUCK REPLACEMENT	16-PW-48				100,000							100,000
BOBCAT & ATTACHMENTS	20-PW-49						75,000					75,000

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
BUCKET TRUCK REPLACEMENT	20-PW-50				80,000							80,000
PELICAN SWEEPER	21-PW-52								225,000			225,000
CATERPILLAR 420 BACKHOE	21-PW-53									75,000		75,000
FORKLIFT	21-PW-54								25,000			25,000
JET/VAC TRUCK	21-PW-55	0										0
DUMP BOX REPLACEMENT	21-PW-56		18,000									18,000
BULK MATERIAL STORAGE	22-PW-57				50,000							50,000
MB REPLACEMENT	22-PW-58									250,000		250,000
STREET SWEEPER	22-PW-59										250,000	250,000
Public Works Administration Total		164,000	597,000	8,000	2,253,500	557,000	81,000	365,000	523,000	375,000	250,000	5,173,500
Bond Issue: Tax Levy					2,000,000							2,000,000
Public Works Capital Project Fund 418		164,000	597,000	8,000	253,500	557,000	81,000	365,000	523,000	375,000	250,000	3,173,500
Public Works Administration Total		164,000	597,000	8,000	2,253,500	557,000	81,000	365,000	523,000	375,000	250,000	5,173,500

Streets: Major

Street Overlay	07-SM-52	177,500	650,000		400,000		400,000		400,000		400,000	2,427,500
CITY SHARE TH 95 RIVER TO DAVIS ST	13-SM-57			2,838,750								2,838,750
2024 STREET IMPROVEMENT PROJECT	14-SM-58		7,889,750									7,889,750
2026 STREET IMPROV PROJECT	16-SM-59				8,545,000							8,545,000
2028 STREET IMPROV PROJECT	17-SM-60						6,726,525					6,726,525
2030 STREET IMPROV PROJECT	20-SM-61								7,166,300			7,166,300
2032 STREET IMPROV PROJECT	20-SM-62										10,902,950	10,902,950
ALABAMA STREET	21-SM-64					5,890,500						5,890,500
2025 STREET IMPROV PROJECT	21-SM-65			5,508,750								5,508,750
Streets: Major Total		177,500	8,539,750	8,347,500	8,945,000	5,890,500	7,126,525		7,566,300		11,302,950	57,896,025

Bond Issue: Sales Tax Funded			925,000	1,200,000	3,339,375	4,000,000					360,625	9,825,000
Bond Issue: Assessed			662,900	146,500	518,500		1,021,475		833,200		1,017,825	4,200,400
Bond Issue: Stormwater			612,500	829,000	363,297	525,000	906,500		791,000		1,221,500	5,248,797
Bond Issue: Street Reconstruction and Overlay			3,880,000	3,871,000	1,470,328	1,335,500	3,230,400		3,991,800		4,624,050	22,403,078
Bond Issue: Wastewater			360,000	880,000	1,256,000		210,400		204,800		1,243,200	4,154,400

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
<i>Bond Issue: Water</i>			393,750	962,500	647,500		407,750		395,500		1,485,750	4,292,750
<i>Liquor Store Fund</i>		37,500										37,500
<i>MSA</i>			1,015,101		950,000		950,000		950,000		950,000	4,815,101
<i>Pavement Fund</i>		140,000	690,499	458,500	400,000		400,000		400,000		400,000	2,888,999
<i>Water Area Charge Fund</i>						30,000						30,000
<i>Streets: Major Total</i>		177,500	8,539,750	8,347,500	8,945,000	5,890,500	7,126,525		7,566,300		11,302,950	57,896,025

Streets: Pavement Management

CRACK SEALING	02-PAVMGT-01	70,000	70,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000	80,000	750,000
DOWNTOWN PAVER REPLACEMENT	21-PAVMGT-03	50,000	50,000									100,000
MASTIC	22-PAVMGT-04	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	400,000
Streets: Pavement Management Total		160,000	160,000	110,000	110,000	110,000	120,000	120,000	120,000	120,000	120,000	1,250,000
<i>Pavement Fund</i>		160,000	160,000	110,000	110,000	110,000	120,000	120,000	120,000	120,000	120,000	1,250,000
Streets: Pavement Management Total		160,000	160,000	110,000	110,000	110,000	120,000	120,000	120,000	120,000	120,000	1,250,000

Wastewater Operations

INFLUENT PUMP REPLACEMENT	02-WASTE-09	44,000			46,000			48,000				138,000
WWTF LAB EQUIPMENT	02-WASTE-12	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
HEATED MAKE UP AIR UNIT REPLACEMENT	07-WASTE-28	50,000			50,000				60,000			160,000
ACTIVATED SLUDGE PUMPS	07-WASTE-29		37,000				43,000					80,000
TRUCK REPLACEMENT	10-WASTE-31		45,000		60,000					110,000		215,000
LIFT STATION CONTROL REHAB	14-WASTE-33	6,000		6,000		8,000			12,000			32,000
Filter Media Replacement in Effluent Filters	15-WASTE-34		60,000							100,000		160,000
DYSTOR COVER REPLACEMENT	15-WASTE-35								500,000			500,000
VAC/JETTER REPLACEMENT	15-WASTE-36	500,000										500,000
VARIABLE FREQ DRIVE REPLACEMENT	15-WASTE-37	15,000	15,000	15,000	15,000	15,000	15,000	15,000	20,000			125,000
SOUTH MAIN LIFT STATION REHAB	20-WASTE-42						600,000					600,000
GIS SERVER	20-WASTE-43		40,000									40,000
SLUDGE MIXER REHAB/REPLACEMENT	20-WASTE-44	10,000	35,000	10,000		10,000	38,000	10,000				113,000

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
CHOLORINATION SYSTEM REPLACEMENT	21-WASTE-45		15,000									15,000
STANDBY GENERATOR REPLACEMENT	21-WASTE-46								200,000			200,000
RAS PUMP REPLACEMENT	22-WASTE-47		30,000			32,000			34,000			96,000
HOTSY REPLACEMENT	22-WASTE-48					10,000						10,000
Wastewater Operations Total		635,000	287,000	41,000	181,000	85,000	706,000	83,000	836,000	220,000	10,000	3,084,000
<i>Bond Issue: Wastewater</i>							600,000		500,000			1,100,000
<i>City Hall Capital Project Fund 419</i>			10,000									10,000
<i>Public Works Capital Project Fund 418</i>			10,000									10,000
<i>Wastewater Fund</i>		635,000	257,000	41,000	181,000	85,000	106,000	83,000	336,000	220,000	10,000	1,954,000
<i>Water Fund</i>			10,000									10,000
Wastewater Operations Total		635,000	287,000	41,000	181,000	85,000	706,000	83,000	836,000	220,000	10,000	3,084,000
Water Operations												
TRUCK REPLACEMENT	07-WATER-12			45,000		47,000						92,000
WELL SCREEN REHAB	10-WATER-14	50,000	50,000		50,000			50,000				200,000
PUMP REPLACEMENTS	11-WATER-16	20,000	24,000				40,000		45,000			129,000
WELL #9 CONSTRUCTION	11-WATER-17	700,000										700,000
OTHER MINOR CAP FOR WATER PLANT	14-WATER-18	3,500	6,000	3,500	4,000	4,000	4,000	24,000	4,000			53,000
Variable Freq Drive Replacement	15-WATER-19	20,000		20,000	20,000			25,000	25,000			110,000
WATER METER REPLACEMENT	15-WATER-21	75,000	75,000	75,000								225,000
TORO MAINTENANCE SYSTEM	16-WATER-22				60,000							60,000
FILTER MEDIA REPLACEMENT- WATER TREATMENT FACILITY	18-WATER-24		50,000									50,000
WELL #4 ABANDONMENT	22-WATER-25	65,000										65,000
Water Operations Total		933,500	205,000	143,500	134,000	51,000	44,000	99,000	74,000			1,684,000
<i>Federal Aid</i>		700,000										700,000
<i>Wastewater Fund</i>					30,000							30,000
<i>Water Fund</i>		233,500	205,000	143,500	104,000	51,000	44,000	99,000	74,000			954,000
Water Operations Total		933,500	205,000	143,500	134,000	51,000	44,000	99,000	74,000			1,684,000

Department	Project #	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
	Grand Total	5,969,500	11,138,250	9,348,500	12,782,000	7,371,000	8,415,525	1,557,500	9,614,800	2,323,500	13,098,450	81,619,025

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget <u>2023</u>	Amended Budget <u>2022</u> 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
REVENUES AND TRANSFERS IN				
<i>REVENUES</i>				
Taxes	5,557,164	5,486,153	2,967,231.38	5,359,110.40
Licenses and Permits -				
Business	80,050	78,125	52,138.67	86,746.30
Non-Business	257,800	218,276	360,280.28	868,317.88
Intergovernmental Revenues	1,469,590	1,392,753	947,298.84	1,461,856.96
Charges for Services				
General Government	7,600	7,600	3,105.50	15,566.00
Public Safety	127,411	125,998	126,447.35	116,835.83
Other	9,000	11,060	11,210.00	12,455.00
Fines and Forfeitures	42,000	32,710	36,429.15	33,554.11
Other	83,508	83,486	77,065.08	104,649.29
<i>Total Revenues</i>	<u>7,634,123</u>	<u>7,436,161</u>	<u>4,581,206.25</u>	<u>8,059,091.77</u>
<i>TRANSFERS IN</i>	525,000	525,000	525,000.00	500,000.00
<i>TOTAL REVENUES AND TRANSFER</i>	<u>8,159,123</u>	<u>7,961,161</u>	<u>5,106,206.25</u>	<u>8,559,091.77</u>
EXPENDITURES AND TRANSFERS OUT				
<i>EXPENDITURES</i>				
General Government				
Mayor and Council	64,460	64,477	52,736.30	55,249.38
Administration	425,130	344,594	280,178.05	412,476.63
Elections	3,200	11,900	3025.87	2,645.00
Finance	369,873	355,203	288,464.27	327,905.15
Legal	126,000	130,546	80,668.40	95,833.09
Community Development	721,487	562,933	406,547.86	842,313.02
New City Hall Buildings	160,196	150,849	119,889.60	129,475.30
Total General Government	<u>1,870,346</u>	<u>1,620,502</u>	<u>1,231,510.35</u>	<u>1,865,897.57</u>
Public Safety				
Police Department	2,979,147	2,689,218	2,107,982.14	2,245,588.36
Fire Department	430,280	409,028	406,660.83	455,682.06
Emergency Management	4,600	4,643	3,830.94	1,801.70
Animal Control	5,000	5,000	3,600.00	4,800.00
Total Public Safety	<u>3,419,027</u>	<u>3,107,889</u>	<u>2,522,073.91</u>	<u>2,707,872.12</u>
Public Works				
Street Maintenance	1,625,177	1,509,031	1,199,584.06	1,415,487.11
Total Public Works	<u>1,625,177</u>	<u>1,509,031</u>	<u>1,199,584.06</u>	<u>1,415,487.11</u>
Parks and Recreation				
Parks and Recreation	572,562	549,342.00	377,513.13	408,347.52
Library	128,800	124,298.00	96,809.88	112,674.83
Total Parks and Recreation	<u>701,362</u>	<u>673,640</u>	<u>474,323.01</u>	<u>521,022.35</u>
<i>Total Expenditures</i>	<u>7,615,912</u>	<u>6,911,062</u>	<u>5,427,491.33</u>	<u>6,510,279.15</u>
<i>TRANSFERS OUT</i>	543,211	1,050,099	1,038,410.00	1,870,156.00
<i>TOTAL EXPENDITURES & TRANSFER</i>	<u>8,159,123</u>	<u>7,961,161</u>	<u>6,465,901.33</u>	<u>8,380,435.15</u>
<i>NET INCREASE (DECREASE) IN FUND</i>	<u>0</u>	<u>0</u>	<u>-1,359,695.08</u>	<u>1,786,566.62</u>

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget <u>2023</u>	Amended Budget <u>2022</u> 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021	
REVENUES					
TAXES					
01-31010	Taxes - Current	5,525,620	5,440,028	2,921,474.67	5,318,981.23
01-31020	Taxes - Delinquent	30,000	29,033	29,033.98	33,212.51
01-31030	Taxes-Market Value Credit Refund	0	-	-	-
01-31050	Taxes - Excess Tax Increments	0	-	-	-
01-31051	Decert TIF District Proceeds	0	-	-	1,760.82
01-31061	Taxes & Assessments on Sale of Foreclosed Property	-	15,562	15,562.12	2,422.71
01-31062	Taxes Abated by Isanti Co	0	-	-	-
01-31063	Taxes & Assessments on Sale of Foreclosed Property Future	0	-	-	-
01-31060	Penalties and Interest	1,544	1,530	1,160.61	2,733.13
	TOTAL TAXES	5,557,164	5,486,153	2,967,231.38	5,359,110.40
LICENSES AND PERMITS					
<i>Business</i>					
01-32110	Liquor	14,000	12,000	800.00	17,425.00
01-32111	Beer & Setups	-	0	-	-
01-32180	Cigarettes	3,000	2,600	800.00	2,800.00
01-32184	Cable Franchise Fees	60,000	60,000	46,988.67	63,296.30
01-32185	Trash Franchise Fees	2,550	2,550	2,550.00	2,550.00
01-32199	Other Business Licenses and Permits	500	975	1,000.00	675.00
	Total Business	80,050	78,125	52,138.67	86,746.30
<i>Non-Business</i>					
01-32218	City Share of Electrical Inspections	5,000	7,124	9,010.72	50,113.25
01-32219	Local Share of Building Surcharge	300	366	476.86	1,590.60
01-32220	Building Permits	195,000	151,281	233,003.27	700,029.67
01-32221	Excavating Permits	-	108	108.00	108.00
01-32222	Mechanical and Gas Permits	22,000	17,974	22,552.56	34,739.60
01-32223	Fire Protection Permits	-	0	-	-
01-32225	Investigation (Penalty Fee)	-	1,102	1,402.00	2,550.00
01-32226	Contractor Verification Fee	500	325	410.00	1,055.00
01-32230	Plumbing Permits	14,000	11,369	14,043.00	32,218.12
01-32240	Sign Permits	1,000	960	1,070.00	1,280.00
01-32298	Rental Registration	10,000	8,825	8,900.00	24,685.54
01-32299	Other Non-Business Licenses and Permits	10,000	18,842	69,303.87	19,948.10
	Total Non-Business	257,800	218,276	360,280.28	868,317.88
	TOTAL LICENSES AND PERMITS	337,850	296,401	412,418.95	955,064.18
INTERGOVERNMENTAL REVENUES					
01-33165	Federal Grants-Other	-	1,133	1,133.14	-
01-33401	Local Government Aid (LGA)	1,120,317	1,059,979	529,989.50	1,020,839.00
01-33404	State Aid - Other	8,273	5,910	5,910.00	13,070.00
01-33405	PERA Aid	0	0	-	-
01-33418	MSA - Maintenance	50,000	50,000	50,000.00	50,000.00
01-33420	Fire Relief	-	0	99,739.59	88,927.23
01-33421	Police State Aid	150,000	140,000	144,240.95	151,120.68
01-33422	School District-School Officer Assistance--SRO#1	136,000	130,000	110,553.69	132,427.83
01-33424	School District-School Officer Assistance--SRO#2	-	0	-	-
01-33610	County Grants & Aids for Highways	5,000	5,731	5,731.97	5,472.22
01-33620	Other County Aid	-	0	-	-
	TOTAL INTERGOVERNMENTAL REVENUES	1,469,590	1,392,753	947,298.84	1,461,856.96
01-33610	County Grants & Aids for Highways	-	-	-	-
CHARGES FOR SERVICES					
<i>General Governments</i>					
01-34102	Filing Fees	0	90	90.00	-
01-34105	Sale of Maps, Copies	100	10	15.50	113.00
01-34106	Street Light O&M	-	0	3,000.00	-
01-34110	Solar Lease Revenue	7500	7,500	-	15,453.00
01-34117	Contracted building inspection	-	0	-	-
	Total General Government	7,600.00	7,600.00	3,105.50	15,566.00
<i>Public Safety</i>					
01-34201	Police Department Reports	500	400	449.00	523.25
01-34202	Police Department Administration Fees	2,500	2,250	2,650.00	5,290.00
01-34205	Police Department Pawn Shop Revenue	2,000	3,000	3,000.00	3,000.00
01-34204	PD-Pay Reimb Fee	-	0	-	-
01-34206	Fire Protection - Township Contracts	120,000	117,906	117,906.35	105,580.58
01-34208	Fire Protection - Fire Runs	0	0	-	-

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	Proposed Budget 2023	Amended Budget 2022 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
01-34210 Fire Protection - Admin	2,411	2,442	2,442.00	2,442.00
<i>Total Public Safety</i>	<u>127,411</u>	<u>125,998</u>	<u>126,447.35</u>	<u>116,835.83</u>
<i>Other</i>				
01-34951 Sale of Service and Supplies	0	2,590	2,590.00	620.00
01-34953 Escrow Administration Fee		0	-	-
01-34954 Plan review/administrative charge		0	-	-
01-34955 Base Map updating fee		0	-	-
01-34925 Park Activity Fees	6,000	6,105	6,255.00	7,045.00
01-34930 Art Fair Fees	1,000	1,085	1,085.00	1,450.00
01-34958 Ice Rink Lease Revenue	2,000	1,280	1,280.00	3,340.00
<i>Total Other</i>	<u>9,000.00</u>	<u>11,060.00</u>	<u>11,210.00</u>	<u>12,455.00</u>
TOTAL CHARGES FOR SERVICES	<u>144,011</u>	<u>144,658</u>	<u>140,762.85</u>	<u>144,856.83</u>
FINES AND FORFEITURES				
01-35101 Court Fines	40,000	30,000	31,444.15	33,894.11
01-35102 Parking Fines	1,000	540	700.00	1,100.00
01-35104 Animal Control Fines	1,000	2,170	3,010.00	1,685.00
01-35105 Admin Citation		0	1,275.00	(3,125.00)
TOTAL FINES AND FORFEITURES	<u>42,000</u>	<u>32,710</u>	<u>36,429.15</u>	<u>33,554.11</u>
OTHER				
01-36102 Special Assessment Principal Payment		0		
01-36200 Miscellaneous		41	41.67	4.50
01-36210 Interest on Investments	5,000	0	-	(9,067.89)
01-36220 Facility Rentals	3,600	4,100	3,675.03	5,100.04
01-36230 Donations	2,000	590	3,065.00	790.00
01-36233 Operation Round Up Grant		0		2,500.00
01-36102 Specil Assessment Interest		53	53.38	1,278.86
01-36234 Arts Grant for Concert Series		0	-	7,250.00
01-36235 Library Room Rental		1,635	2,640.00	600.00
01-36240 Patronage Capital	200	0	-	1,701.61
01-36241 Fire Dept Private Grants		6,000	6,000.00	16,700.00
01-36242 Wellness Grant		0	-	-
01-36250 Telephone Commissions		0	-	-
01-36501 Sale of Property		0	-	6,285.67
01-37200 Miscellaneous		0	-	439.50
01-36231 Library Rent	72,708	71,067	61,590.00	71,067.00
Total non-mall other revenue	<u>83,508</u>	<u>83,486</u>	<u>77065.08</u>	<u>104649.29</u>
TOTAL OTHER	<u>83,508</u>	<u>83,486</u>	<u>77065.08</u>	<u>104649.29</u>
TOTAL REVENUES	<u>7,634,123</u>	<u>7,436,161</u>	<u>4581206.25</u>	<u>8059091.77</u>
TRANSFERS IN				
01-39203 Liquor Fund	425,000	425,000	525,000.00	500,000.00
01-39203 Other Funds	100,000	100,000		
TOTAL TRANSFERS IN	<u>525,000</u>	<u>525,000</u>	<u>525,000</u>	<u>500,000</u>
TOTAL REVENUES AND TRANSFERS IN	<u>8,159,123</u>	<u>7,961,161</u>	<u>5106206.25</u>	<u>8559091.77</u>

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	Proposed Budget 2023	Amended Budget 2022 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
EXPENDITURES				
GENERAL GOVERNMENT				
<i>Council - #41110</i>				
Personal Services				
-41110-101	29,900	29,900	24,916.80	29,900.16
-41110-122	2,290	2,290	1,905.95	2,287.09
-41110-151	170	150	87.51	103.09
Total Personal Services	<u>32,360</u>	<u>32,340</u>	<u>26,910.26</u>	<u>32,290.34</u>
Supplies				
-41110-200	100	100	-	-
-41110-210	250	250	21.99	180.93
-41110-213	0	0	-	-
-41110-214	500	500	-	158.00
Total Supplies	<u>850</u>	<u>850</u>	<u>21.99</u>	<u>338.93</u>
Other Services and Charges				
-41110-304	1,000	1,000	-	900.00
-41110-331	2,500	1,456	1,725.72	1,117.51
-41110-334	150	150	-	-
-41110-340	200	200	-	-
-41110-360	400	273	272.93	300.60
-41110-430	100	100	-	-
-41110-433	100	50	30.00	30.00
-41110-440	2,800	978	978.00	274.00
-41110-441	500	500	160.00	310.00
-41110-455	18,500	17,500	17,275.00	16,237.50
-41110-456	2,000	2,000	837.00	1,577.00
-41110-457	500	500	-	-
-41110-458	2,500	6,580	4,525.40	1,873.50
-41110-459		0	-	-
Total Other Services and Charges	<u>31,250</u>	<u>31,287</u>	<u>25,804.05</u>	<u>22,620.11</u>
<i>Total Council</i>	<u>64,460</u>	<u>64,477</u>	<u>52,736.30</u>	<u>55,249.38</u>
<i>Administration - #41320</i>				
Personal Services				
-41320-101	192,601	156,724	129,882.38	232,127.03
-41320-102		0	-	-
1320-103	41,593	40,000	26,387.87	40,368.48
-41320-105	0	0	-	55.55
-41320-121	17,635	14,730	11,618.91	17,360.31
-41320-122	17,987	15,025	11,745.69	17,457.22
-41320-131	37,847	30,709	28,875.01	33,090.77
-41320-132	930	0	-	-
-41320-133	3,300	1,620	-	1,247.00
-41320-157	0	0	-	-
-41320-151	1,937	1,400	581.67	1,168.72
-41320-153	7,500	10,000	11,167.61	-
-41320-154	200	200	109.98	138.80
-41320-158	0	0	-	543.63
Total Personal Services	<u>321,530</u>	<u>270,408</u>	<u>220,369.12</u>	<u>343,557.51</u>
Supplies				
-41320-201	1,500	1,600	1,396.38	1,655.34
-41320-202	2,000	2,000	1,263.26	1,161.53
-41320-203	5,500	0	-	-
-41320-204	250	250	178.45	159.90
-41320-209	800	1,000	738.13	499.50
-41320-210	500	500	67.41	344.60
-41320-221	200	0	27.36	-
-41320-240	3,000	5,000	4,394.34	3,574.54
Total Supplies	<u>13,750</u>	<u>10,350</u>	<u>8,065.33</u>	<u>7,395.41</u>
Other Services and Charges				
-41320-304	32,000	2,000	862.20	5,507.26
-41320-313	5,600	5,600	4,886.20	5,546.40
-41320-321		0	-	315.00
-41320-322	3,500	3,500	2,526.95	3,031.87
-41320-331	2,000	1,750	1,354.73	663.46
-41320-334	600	800	681.24	48.16
-41320-340	2,000	750	-	697.80
-41320-351	1,200	1,200	(120.28)	366.06
-41320-360	2,300	2,582	2,581.96	2,320.91

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	Proposed Budget <u>2023</u>	Amended Budget <u>2022</u> 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
-41320-404 Repairs and Maintenance	0	0	-	600.00
-41320-409 Maintenance Contracts - Office Equipment	20,000	28,000	22,254.30	27,559.54
-41320-430 Miscellaneous	50	50	39.95	44.95
-41320-433 Dues and Subscriptions	600	850	752.70	178.30
-41320-437 City Wide-Dues & Subscriptions	18,000	15,254	15,253.65	13,951.00
-41320-440 Schools and Meetings	2,000	1,500	670.00	693.00
-41320-441 Web Site Enhancement	0	0	-	-
-41320-999 Contingency	0	0	-	-
Total Other Services and Charges	89,850	63,836	51,743.60	61,523.71
<i>Total Administration</i>	425,130	344,594	280,178.05	412,476.63
<i>Elections - #41410</i>				
Personal Services				
-41410-104 Salaries - Temporary Election Judges	0	8,100	2,555.00	-
-41410-122 FICA/Medicare Employer Share/Employee Benefits	0	0	-	-
-41410-151 Workers' Compensation Insurance	0	0	-	-
Total Personal Services	0	8,100	2,555.00	-
Supplies				
-41410-200 Miscellaneous Office Supplies	0	300	-	-
-41410-201 Office Supplies - Accessories	0	0	-	-
-41410-240 Small Tools	0	0	-	-
Total Supplies	0	300	-	-
Other Services and Charges				
-41410-331 Travel/Meals/Lodging	0	200	57.98	-
-41410-351 Legal Notices/Ordinance Publication	0	100	127.06	-
-41410-404 Repairs & Maintenance - Voting Equipment	0	0	-	-
-41410-408 Maintenance Contracts - Mach/Equipment	3,200	3,200	285.83	2,645.00
-41410-412 Rentals - Buildings	0	0	-	-
-41410-430 Miscellaneous	0	0	-	-
Total Other Services and Charges	3,200	3,500	470.87	2,645.00
<i>Total Elections</i>	3,200	11,900	3,025.87	2,645.00
<i>Finance - #41500</i>				
Personal Services				
-41500-101 Salaries	196,873	202,135	155,670.46	186,010.69
-41500-102 Overtime	0	0	-	-
-41500-103 Part-time Regular	0	0	-	-
-41500-121 PERA Employer Share	15,396	14,601	11,675.28	14,602.68
-41500-122 FICA/Medicare Employer Share/Employee Benefits	15,704	14,897	11,514.15	14,229.52
-41500-131 Medical/Dental/Life Employer Share	34,564	34,566	30,859.90	33,031.14
-41500-132 Longevity	8,405	0	-	-
-41500-133 Deductible Contribution	3,000	2,400	2,567.20	1,584.97
-41500-151 Workers' Compensation Insurance	1,691	1,228	801.09	865.37
-41500-154 HRA/Flex Fees	200	200	117.20	136.80
Total Personal Services	275,833	270,027	213,205.28	250,461.17
Supplies				
-41500-201 Office Supplies - Accessories	1,600	1,600	540.31	1,353.75
-41500-204 Stationary, Forms and Envelopes	3,500	3,500	3,414.48	2,744.99
-41500-209 Software Updates	1,000	1,000	775.00	750.00
-41500-210 Miscellaneous Operating Supplies	500	500	69.81	57.98
-41500-240 Small Tools	3,000	1,200	-	-
Total Supplies	9,600	7,800	4,799.60	4,906.72
Other Services and Charges				
-41500-301 Auditing and Accounting	38,000	36,000	36,000.00	35,537.00
-41500-304 Miscellaneous Professional Services	4,500	3,500	2,388.00	4,288.00
-41500-308 Isanti County Special Assessment Mgmt Fee	1,000	1,000	349.00	763.00
-41500-309 EDP Professional Services	7,000	7,000	4,956.25	5,477.25
-41500-313 IT Management	6,000	6,000	4,886.20	5,546.40
-41500-321 Telephone/Cellular Phones	540	540	450.00	495.00
-41500-331 Travel/Meals/Lodging	500	500	15.00	-
-41500-334 Mileage Reimbursement	300	300	120.00	16.80
-41500-340 Advertising	0	0	-	-
-41500-351 Legal Notices/Ordinance Publishing	600	500	246.60	445.37
-41500-360 Insurance and Bonds	2,500	1,136	1,619.74	1,762.53
-41500-409 Maintenance Contracts - Office Equipment	18,000	16,000	15,931.00	15,776.00
-41500-420 Wellness	500	500	-	-
-41500-430 Miscellaneous	250	250	77.10	107.11
-41500-432 Property Finders Fee	0	0	-	-
-41500-433 Dues and Subscriptions	1,750	1,750	1,289.50	1,624.80

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	Proposed Budget 2023	Amended Budget 2022 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
-41500-440 Schools and Meetings	3,000	2,400	2,131.00	698.00
Total Other Services and Charges	84,440	77,376	70,459.39	72,537.26
<i>Total Finance</i>	369,873	355,203	288,464.27	327,905.15
<i>Legal - #41610</i>				
Other Services and Charges				
-41610-304 Legal Fees	65,000	85,000	43,462.77	51,484.61
-41610-307 Township Annexation Payments	11,000	246	245.70	3,740.00
-41610-305 Prosecution Services	50,000	45,300	36,959.93	40,608.48
Total Other Services and Charges	126,000	130,546	80,668.40	95,833.09
<i>Total Legal</i>	126,000	130,546	80,668.40	95,833.09
<i>Community Development</i>				
<i>Building Department - #41920</i>				
Personal Services				
-41920-101 Salaries	214,128	135,000	96,426.08	174,963.10
-41920-102 Overtime		0	-	2,742.79
-41920-103 Seasonal Temp/Salary		0	-	-
-41920-121 PERA Employer Share	16,118	10,125	7,091.18	13,183.37
-41920-122 FICA/Medicare Employer Share/Employee Benefits	16,440	10,327	7,139.75	13,771.77
-41920-131 Medical/Dental/Life Employer Share	51,846	41,302	31,592.99	45,605.50
-41920-132 Longevity	775	0	-	-
-41920-133 Deductible Contribution	4,500	3,600	-	2,181.64
-41920-151 Workers' Compensation Insurance	2,098	1,200	408.92	462.05
-41920-154 HRA/Flex Fees	300	200	136.70	242.80
Total Personal Services	306,205	201,754	142,795.62	253,153.02
Supplies				
-41920-201 Office Supplies - Accessories	1,000	1,600	1,207.36	1,421.59
-41920-204 Stationary, Forms and Envelopes		0	-	-
-41920-209 Software Updates	500	500	-	-
-41920-210 Miscellaneous Operating Supplies	800	800	478.00	-
-41920-212 Gasoline/Fuel/Lubricants/Additivs	2,500	2,000	579.03	1,138.13
-41920-221 Repair and Maintenance Supplies - Vehicles	1,000	1,000	231.64	83.65
-41920-240 Small Tools and Minor Equipment	5,000	1,000	438.73	2,089.98
Total Supplies	10,800	6,900	2,934.76	4,733.35
Other Services and Charges				
-41920-304 Miscellaneous Professional Services	750	750	134.00	134.00
-41920-305 Contracted Building Inpection	0	8,000	4,907.76	355,679.77
-41920-309 EDP Professional Services		0	-	-
-41920-313 Marco IT Mgmt & Backup	5,800	5,800	4,886.20	5,546.40
-41920-321 Telephone/Cellular Phones	1,800	2,700	489.56	1,566.08
-41920-331 Travel/Meals/Lodging	600	600	-	12.50
-41920-334 Mileage Reimbursement	500	500	-	439.04
-41920-340 Advertising	200	200	-	-
-41920-351 Legal Notices/Ordinance Publishing	200	200	-	-
-41920-360 Insurance	2,800	3,764	3,763.70	2,331.02
-41920-404 Repairs and Maintenance	250	250	-	-
-41920-409 Maintenance Contracts - Office Equipment	2,900	2,900	2,685.00	2,870.00
-41920-430 Miscellaneous	300	300	56.63	96.58
-41920-432 Credit Card Fees	500	500	12.10	9.15
-41920-433 Dues and Subscriptions	1,400	500	397.72	480.00
-41920-440 Schools and Meetings	3,500	3,200	565.00	1,420.24
Total Other Services and Charges	21,500	30,164	17,897.67	370,584.78
<i>Total Building Department</i>	338,505	238,818	163,628.05	628,471.15
<i>Engineering</i>				
-41925-303 Engineering Contracted Expense	40,000	38,000	26,063.97	56,149.99
<i>Planning - #41935</i>				
Personal Services				
-41935-101 Salaries	200,269	175,467	137,777.67	98,271.20
-41935-102 Overtime		0	-	-
-41935-112 Planning Commission Salaries	2,500	2,500	1,855.00	2,030.00
-41935-121 PERA Employer Share	15,374	12,750	10,333.32	8,059.80
-41935-122 FICA/Medicare Employer Share/Employee Benefits	15,684	13,005	10,318.76	7,868.96
-41935-131 Medical/Dental/Life Employer Share	43,210	33,511	29,789.52	16,515.57
-41935-132 Longevity	4,723	0	-	-
-41935-133 Deductible Contribution	3,750	3,240	2,412.43	384.94
-41935-151 Workers' Compensation Insurance	2,042	1,500	685.71	700.97

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-41935-154 HRA/Flex Fees	300	300	107.45	68.40
-41935-153 Unemployment	0	0	-	-
Total Personal Services	<u>287,852</u>	<u>242,273</u>	<u>193,279.86</u>	<u>133,899.84</u>
Supplies				
-41935-201 Office Supplies - Accessories	2,100	2,000	1,772.36	617.31
-41935-204 Stationary, Forms and Envelopes	150	150	-	-
-41935-209 Software Updates	9,300	2,500	1,288.00	1,635.50
-41935-210 Miscellaneous Operating Supplies	200	200	-	-
-41935-212 Gasoline/Fuel/Lubricants/Additives	350	350	291.43	60.69
-41935-221 Repair and Maintenance Supplies - Vehicles	350	350	6.30	7.68
-41935-240 Small Tools and Minor Equipment	2,500	7,000	-	1,369.50
Total Supplies	<u>14,950</u>	<u>12,550</u>	<u>3,358.09</u>	<u>3,690.68</u>
Other Services and Charges				
-41935-301 Special Projects	2,500	2,500	-	1,167.22
-41935-303 Comp Plan Update	-	0	-	-
-41935-304 Miscellaneous Professional Services	1,500	1,500	190.63	800.00
-41935-306 Transportation Study Consulting	-	0	-	-
-41935-307 Rail Study	-	0	-	-
-41935-308 Lakes & Pines Mgmt--Small Cities Grant	-	0	-	-
-41935-309 EDP Professional Services	-	0	-	-
-41935-313 Marco IT Mgmt & Backup	5,330	5,330	4,886.20	5,546.40
-41935-321 Telephone/Cellular Phones	-	0	-	-
-41935-322 Code Enforcement Mailing	-	0	-	-
-41935-331 Travel/Meals/Lodging	600	600	15.00	108.10
-41935-334 Mileage Reimbursement	250	250	-	-
-41935-340 Advertising	200	200	-	-
-41935-351 Legal Notices/Ordinance Publishing	1,500	1,500	186.09	261.02
-41935-360 Insurance	12,000	9,962	9,961.31	10,521.62
-41935-404 Repairs and Maintenance	300	300	-	-
-41935-409 Maintenance Contracts - Office Equipment	5,100	3,500	2,990.00	2,990.00
-41935-430 Miscellaneous	1,000	1,000	(372.94)	(3,188.00)
-41935-431 Property Securing Exp	-	600	750.00	704.00
-41935-432 Abatement Costs	-	0	-	-
-41935-433 Dues and Subscriptions	1,000	1,000	829.60	891.00
-41935-440 Schools and Meetings	2,700	2,700	432.00	300.00
-41935-488 Other Contracted Services--Comp Plan Update	-	0	-	-
-41935-489 Other Contracted Services-GIS Maint	1,200	350	350.00	-
-41935-490 Flyover Pictures--share from Isanti Co	5,000	0	-	-
Total Other Services and Charges	<u>40,180</u>	<u>31,292</u>	<u>20,217.89</u>	<u>20,101.36</u>
Total Planning	<u>342,982</u>	<u>286,115</u>	<u>216,855.84</u>	<u>157,691.88</u>
Total Community Development	721,487	562,933	406,547.86	842,313.02
City Hall Buildings - #41950				
Personal Services				
-41950-101 Salaries	29,193	29,298	23,167.20	27,648.22
-41950-102 Overtime	1,000	500	-	-
-41950-103 Part-time Salaries	-	0	-	-
-41950-121 PERA Employer Share	2,318	2,227	1,737.54	2,196.69
-41950-122 FICA/Medicare Employer Share/Employee Benefits	2,364	2,271	1,716.92	2,119.01
-41950-131 Medical/Dental/Life Employer Share	8,642	8,641	7,693.28	8,234.44
-41950-132 Longevity	712	0	-	-
-41950-133 Deductible Contribution	750	600	-	-
-41950-151 Workers' Compensation Insurance	2,518	3,000	1,286.91	2,015.66
-41950-154 HRA/Flex Fees	100	100	29.30	34.20
Total Personal Services	<u>47,596</u>	<u>46,637</u>	<u>35,631.15</u>	<u>42,248.22</u>
-41950-210 Miscellaneous Operating Supplies	-	-	-	-
-41950-212 Gasoline/Fuel	200	200	-	46.49
-41950-215 Maintenance Supplies	9,000	7,000	4,949.00	5,493.49
-41950-240 Small Tools & Equipment	1,500	1,000	228.36	359.16
Total Supplies	<u>10,700</u>	<u>8,200</u>	<u>5,177.36</u>	<u>5,899.14</u>
Other Services and Charges				
-41950-321 Telephone/Cellular Phones	19,000	18,000	13,989.90	18,726.46
-41950-360 Insurance	2,100	2,212	2,211.55	1,971.26
-41950-381 Electric Utilities	14,000	12,000	8,506.58	12,220.19
-41950-382 Water/Wastewater	5,000	4,000	3,459.37	4,386.45
-41950-383 Gas Utilities	7,500	7,500	6,296.59	6,896.39
-41950-384 Refuse and Recycling	0	0	-	-
-41950-401 Repairs and Maintenance -Buildings/Structures	37,000	37,000	32,897.33	25,148.90
-41950-405 Janitor Services	-	0	-	-

**CITY OF CAMBRIDGE
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	Proposed Budget 2023	Amended Budget 2022 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
-41950-409 Maintenance Contracts - Office Equip	4,800	4,800	4,513.00	4,301.00
-41950-411 Cement Replacement		0	-	-
-41950-413 Rentals - Office Equipment [copier-new]	12,000	10,000	6,915.64	7,385.19
-41950-430 Miscellaneous	500	500	291.13	292.10
Total Other Services and Charges	101,900	96,012	79,081.09	81,327.94
Total City Hall Buildings	160,196	150,849	119,889.60	129,475.30
TOTAL GENERAL GOVERNMENT	1,870,346	1,620,502	1,231,510.35	1,865,897.57
PUBLIC SAFETY				
<i>Police Department - #42100</i>				
<i>Personal Services</i>				
-42100-101 Salaries	1,522,958	1,451,494	1,119,038.56	1,232,974.76
-42100-102 Overtime	100,000	105,000	87,831.05	88,182.72
-42100-103 Salaries - Part-Time Regular	0	0	-	(1,073.65)
-42100-104 Temp/Seas Employees-Regular	20,000	5,000	2,112.89	10,303.52
-42100-110 Hours Worked Holiday	35,000	30,000	14,352.47	21,831.81
-42100-115 Call-in Pay		0	-	-
-42100-116 On Call Pay		0	-	-
-42100-117 Shift Differential	9,636	9,636	9,148.50	8,285.61
-42100-118 Severence		0	-	-
-42100-121 PERA Employer Share	295,203	271,250	208,141.81	234,092.20
-42100-122 FICA/Medicare Employer Share/Employee Benefits	32,905	30,481	23,337.85	26,980.42
-42100-131 Medical/Dental/Life Employer Share	362,717	322,336	288,543.92	271,010.98
-42100-132 Longevity	51,652	0	-	-
-42100-133 Deductible Contribution	28,500	21,600	9,045.03	10,288.96
-42100-151 Workers' Compensation Insurance	193,926	120,889	59,560.44	49,577.81
-42100-154 HRA/Flex Fees	1,600	1,600	1,066.70	1,080.30
Total Personal Services	2,654,097	2,369,286	1,822,179.22	1,953,535.44
<i>Supplies</i>				
-42100-201 Office Supplies - Accessories	2,000	3,000	2,101.93	900.07
-42100-202 Duplicating Supplies and Copy Paper	1,500	1,500	481.13	532.76
-42100-209 Software Updates	3,500	3,177	-	1,980.00
-42100-210 Miscellaneous Operating Supplies	3,000	3,000	1,747.81	2,465.36
-42100-212 Gasoline/Fuel/Lubricants/Additives	50,000	45,000	50,435.26	36,350.20
-42100-213 Ammunition	4,500	2,500	2,493.12	-
-42100-214 Crime Scene Supplies	4,000	2,000	478.46	3,515.47
-42100-217 Promotional Events	4,000	2,500	2,216.59	3,471.21
-42100-221 Repairs and Maintenance Supplies - Squads	15,000	18,500	13,053.33	11,640.50
-42100-231 Uniform Allowance	22,000	26,000	24,728.92	15,422.85
-42100-232 Uniform--Reserves	1,800	1,800	-	-
-42100-240 Small Tools/Minor Equipment	20,800	20,800	14,984.38	20,192.55
Total Supplies	132,100	129,777	112,720.93	96,470.97
<i>Other Services and Charges</i>				
-42100-304 Miscellaneous Professional Services	7,500	15,000	13,260.71	30,657.08
-42100-305 Applicant Testing		0	-	-
-42100-313 Marco IT Mgmt & Backup	25,000	24,000	21,986.80	24,953.60
-42100-321 Telephone/Cellular Phones	14,500	13,000	10,679.46	11,898.64
-42100-322 Postage	600	600	-	570.41
-42100-331 Travel/Meals/Lodging	2,000	2,000	2,071.49	1,412.42
-42100-334 Mileage Reimbursement	500	500	171.41	-
-42100-340 Advertising	100	100	-	13.73
-42100-360 Insurance	63,500	59,962	59,961.60	61,907.51
-42100-381 Electric Utilities	6,800	6,500	4,374.81	6,284.65
-42100-383 Gas Utilities	4,000	4,000	3,101.31	3,396.72
-42100-404 Maintenance and Repair -Vehicles/ Equipment	10,000	10,000	9,223.29	3,897.92
-42100-409 Maintenance Contracts-Office Equipment	26,000	25,000	20,397.81	25,851.30
-42100-410 Police Reserve Program Activities	1,000	1,000	-	-
-42100-411 Auto Pawn	2,400	2,443	2,442.13	2,370.00
-42100-430 Miscellaneous		0	-	-
-42100-432 Credit Card Fees	50	50	-	-
-42100-433 Dues and Subscriptions	15,000	12,000	13,907.12	14,654.97
-42100-440 Schools and Meetings	14,000	14,000	11,504.05	7,713.00
-42100-480 Special Response Team	0	0	-	-
-42100-489 Other Contracted Services		0	-	-
Total Other Services and Charges	192,950	190,155	173,081.99	195,581.95
Total Police Department	2,979,147	2,689,218	2,107,982.14	2,245,588.36
<i>Fire Department - 42200</i>				
<i>Personal Services</i>				
-42200-101 Salaries	102,294	96,877	78,234.42	92,303.31
-42200-103 Salaries	75,000	50,000	46,523.00	56,006.00

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	Proposed Budget 2023	Amended Budget 2022 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
-42200-121 PERA Employer Share	18,498	17,147	13,847.52	16,935.48
-42200-122 FICA/Medicare Employer Share/Employee Benefits	7,252	5,230	4,663.87	5,614.49
-42200-131 Medical/Dental/Life Employer Share	17,282	17,282	15,418.35	16,501.65
-42200-132 Fire Longevity Pay	2,216	0	-	-
-42200-133 Deductible Contribution	1,500	1,200	225.00	697.50
-42200-151 Worker's Comp - Ins Premiums	54,988	50,120	30,459.87	34,140.45
-42200-154 Flex Fees	150	150	58.60	68.40
Total Personal Services	\$279,180	\$238,006	189,430.63	222,267.28
Supplies				
-42200-201 Office Supplies - Accessories	50	100	70.32	87.59
-42200-204 Stationary, Forms and Envelopes	0	0	-	-
-42200-210 Miscellaneous Operating Supplies	9,500	9,500	6,366.09	5,933.86
-42200-211 Grant Funded Supplies	0	0	-	-
-42200-212 Gasoline/Fuel/Lubricants/Additives	8,500	9,000	7,750.26	7,606.30
-42200-213 Operation Round Up Computer Exp		0	-	-
-42200-215 Shop Maintenance Supplies	200	200	-	12.88
-42200-221 Repairs and Maintenance Supplies - Trucks	20,000	15,000	9,666.72	25,414.25
-42200-223 Repairs and Maintenance Supplies - Buildings	2,000	1,500	115.89	1,905.94
-42200-231 Uniform Allowance	10,000	14,733	15,250.74	6,035.07
-42200-232 Uniform Grant Funded		14,354	14,353.20	-
-42200-240 Small Tools	10,000	12,000	791.80	4,754.78
-42200-241 Small Tools-Grant Funded		0	-	-
Total Supplies	60,250	76,387	54,365.02	51,750.67
Other Services and Charges				
-42200-301 Auditing and Accounting		0	-	-
-42200-304 Miscellaneous Professional Services	15,000	14,000	12,658.90	14,431.24
-42200-306 Fire Relief--Pension Pass Through		0	99,739.59	88,927.23
-42200-307 Fire Relief--Pension City Share	10,000	10,000	-	10,000.00
-42200-313 Marco IT Mgmt & Backup	5,600	5,600	4,886.20	5,546.40
-42200-321 Telephone/Cellular Phones	1,400	1,400	750.30	900.24
-42200-331 Travel/Meals/Lodging	1,000	1,500	934.84	63.00
-42200-334 Mileage Reimbursement	300	300	-	-
-42200-340 Advertising	250	250	-	1,268.00
-42200-360 Insurance	7,500	7,748	7,747.17	7,008.78
-42200-381 Electric Utilities	18,000	17,500	11,772.08	16,954.65
-42200-382 Water/Wastewater Utilities	600	600	336.42	447.84
-42200-383 Gas Utilities	5,000	3,500	3,376.69	3,095.05
-42200-401 Repairs and Maintenance - Buildings	2,500	1,500	-	1,340.00
-42200-404 Repairs and Maintenance - Equipment/Radios/Pages	16,000	15,000	5,756.74	14,186.85
-42200-405 Janitorial		0	-	-
-42200-430 Miscellaneous		0	-	419.08
-42200-433 Dues and Subscriptions	1,700	1,700	1,235.00	1,735.00
-42200-440 Schools and Meetings	6,000	3,000	2,635.00	198.00
-42200-441 Schools and Meetings Grant Funded		11,037	11,036.25	15,142.75
Total Other Services and Charges	90,850	94,635	162,865.18	181,664.11
Total Fire Department	430,280	409,028	406,660.83	455,682.06
Emergency Management - #42300				
Supplies				
-42300-201 Office Supplies - Accessories	100	100	-	-
-42300-202 Duplicating Supplies and Copy Paper		0	-	-
-42300-209 Software Updates		0	-	-
-42300-210 Miscellaneous Operating Supplies	500	500	257.28	88.86
-42300-240 Small Tools & Minor Equip	1,500	2,187	2,186.62	-
Total Supplies	2,100	2,787	2,443.90	88.86
Other Services and Charges				
-42300-304 Misc Prof Serv		0	-	-
-42300-321 Telephone/Cellular Phones		0	-	-
-42300-331 Travel/Meals/Lodging	300	0	-	-
-42300-340 Advertising		0	-	-
-42300-433 Dues & Subscriptions	200	305	305.00	-
-42300-440 Schools and Meetings	500	0	-	280.00
-42300-441 Grant Funded Schools and Meetings		0	-	-
-42300-999 Covid 19		243	307.04	672.84
-42300-489 Other Contracted Services	1,500	1,308	775.00	760.00
Total Other Services and Charges	2,500	1,856	1,387	1,713
Total Emergency Management	4,600	4,643	3,830.94	1,801.70
Animal Control - #42700				
Supplies				
-42700-310 Miscellaneous Operating Supplies	5,000	5,000	3,600.00	4,800.00

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	Proposed Budget 2023	Amended Budget 2022 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
-42700-340 Advertising			0	-
Total Supplies	5,000.00	5,000.00	3,600.00	4,800.00
Total Animal Control	5,000	5,000	3,600.00	4,800.00
TOTAL PUBLIC SAFETY	3,419,027	3,107,889	2,522,073.91	2,707,872.12

PUBLIC WORKS

Street Maintenance - #43000

Personal Services				
-43001-101 Salaries	666,576	651,276	528,029.77	683,442.11
-43001-102 Overtime	5,000	5,000	4,342.48	1,885.54
-43001-104 Temporary/Seasonal	52,064	30,455	16,449.21	24,398.43
-43001-105 Temporary/Seasonal Overtime		119	119.00	-
-43001-157 Severence due to retirement	0	0	-	-
-43001-110 Hours Worked Holiday	0	0	-	-
-43001-111 Overtime Snowplowing	38,000	37,400	16,612.44	24,686.51
-43001-112 Overtime Mosquito Spraying	2,000	2,000	646.57	113.18
-43001-115 Call-in Pay		600	603.81	272.76
-43001-121 PERA Employer Share	55,324	52,220	41,409.35	53,504.78
-43001-122 FICA/Medicare Employer Share/Employee Benefits	60,414	56,489	42,368.33	55,825.85
-43001-123 Central Pension Contribution	16,640	16,140	13,268.56	17,226.05
-43001-131 Medical/Dental/Life Employer Share	146,289	146,287	134,070.88	139,521.62
-43001-132 Longevity	26,090	0	-	-
-43001-133 Deductible Contribution	14,500	11,420	4,963.25	2,255.64
-43001-151 Workers' Compensation Insurance	82,030	59,897	35,701.05	39,871.39
-43001-154 HRA/Flex Fees	750	700	574.78	664.24
Total Personal Services	1,165,677	1,070,003	839,159.48	1,043,668.10

Supplies				
-43001-201 Office Supplies - Accessories	1,500	1,500	289.99	220.06
-43001-202 Duplicating and Copying Supplies	200	200	80.16	54.76
-43001-204 Stationary, Forms and Envelopes	200	200	-	-
-43001-209 Software Updates	500	500	-	323.50
-43001-210 Miscellaneous Operating Supplies	10,000	13,000	11,306.53	14,756.08
-43001-212 Gasoline/Fuel/Lubricants/Additives	55,000	55,000	58,557.63	38,306.66
-43001-215 Shop Maintenance Supplies	1,500	1,500	1,359.64	942.99
-43001-219 Snow Removal - Material	70,000	65,000	32,620.49	58,525.16
-43001-221 Repairs and Maintenance Supplies - Equipment	75,000	70,000	71,870.45	77,425.68
-43001-224 Repairs and Maintenance - Infrastructure	15,000	12,000	15,101.89	11,927.58
-43001-226 Signs	15,000	10,000	10,069.11	12,304.28
-43001-240 Small Tools and Minor Equipment	12,000	12,000	9,938.10	14,068.88
Total Supplies	255,900	240,900	211,193.99	228,855.63

Other Services and Charges				
-43001-304 Miscellaneous Professional Services	3,500	3,500	2,406.30	2,687.89
-43001-313 Marco IT Mgmt & Backup	4,000	5,600	6,163.95	5,546.40
-43001-321 Telephone/Cellular Phones	6,000	5,000	3,647.78	4,754.25
-43001-331 Travel/Meals/Lodging	500	500	-	-
-43001-334 Mileage Reimbursement	200	200	-	56.00
-43001-340 Advertising	400	400	-	592.35
-43001-351 Legal Notices/Publications		0	-	-
-43001-360 Insurance	19,000	16,800	16,799.30	17,457.46
-43001-381 Electric Utilitites	8,000	7,500	5,273.32	7,363.99
-43001-382 Water/Wastewater Utilities	3,200	3,000	2,581.77	2,675.41
-43001-383 Gas Utilities	14,000	18,000	14,887.18	11,411.48
-43001-384 Refuse Hauling	3,500	3,500	1,664.17	2,030.52
-43001-386 EV Charging Station		10,000	-	-
-43001-401 Repairs and Maint Building & Structures	2,000	1,500	1,519.00	531.40
-43001-404 Repairs and Maintenance - Vehicles/Equipment	5,000	15,000	12,969.72	6,640.02
-43001-405 Emergency Mgmt Rep & Maint	700	700	-	-
-43001-406 Painting and Striping	30,000	25,000	24,103.55	25,608.46
-43001-407 Bridge Repair	2,000	0	-	-
-43001-408 Sidewalk Repairs	5,000	9,000	2,432.00	-
-43001-413 BNSF Parking Lot Lease	3,100	3,285	3,284.69	3,189.02
-43001-414 Equipment Rental	8,000	6,000	5,371.87	5,033.00
-43001-417 Uniform Rental	8,000	9,200	7,401.57	9,033.21
-43001-430 Miscellaneous	1,000	1,000	-	-
-43001-433 Dues and Subscriptions	1,000	1,000	789.55	888.95
-43001-440 Schools and Meetings	1,500	1,500	120.00	609.00
-43001-443 City Garden/Flower Oper Exp	1,000	0	-	595.57
-43001-444 Insect Control	18,000	9,943	9,942.11	3,248.92
-43001-445 Diseased Tree Program	15,000	10,000	4,707.00	13,349.88
-43001-446 Weed Control	5,000	4,000	3,533.13	6,164.52
-43001-447 Downtown Decorations	15,000	15,000	8,317.30	2,394.91

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	Proposed Budget 2023	Amended Budget 2022 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
-43001-451 Township Assessment		0	-	-
-43001-452 Street Light Replacement & Signal Painting		0	-	-
-43001-449 Paver Repair	5,000	0	-	-
-43001-489 Other Contracted Services	15,000	12,000	11,315.33	11,100.77
Total Other Services and Charges	203,600	198,128	149,230.59	142,963.38
Total Street Maintenance	1,625,177	1,509,031	1,199,584.06	1,415,487.11
TOTAL PUBLIC WORKS	1,625,177	1,509,031	1,199,584.06	1,415,487.11

PARKS AND RECREATION

Parks and Parks Programming- 45200

Personal Services				
-45200-101 Full-time Salaries	167,918	173,659	119,673.90	109,769.61
-45200-102 FT Overtime	2,000	2,000	239.17	2,637.88
-45200-104 Salaries - Temporary/Seasonal	42,778	45,122	24,387.17	21,804.25
-45200-105 Overtime - Temporary/Seasonal		67	66.78	-
-45200-112 Parks & Rec Commission Stipends	3,000	3,000	945.00	630.00
-45200-121 PERA (Employer)	13,059	13,175	8,993.43	8,710.15
-45200-122 FICA/Medicare Employer Share/Employee Benefits	16,819	17,119	10,818.88	10,401.61
-45200-123 Central Pension Contribution	4,160	4,160	2,970.93	3,553.07
1 5200-131 Medical/Dental/Life Employer Share	38,686	38,685	28,255.32	22,919.71
-45200-132 Longevity	4,203	0	-	-
-45200-133 Deductible Contribution	3,750	3,000	1,332.18	1,641.90
-45200-151 Workers' Compensation Insurance	17,489	9,885	5,610.39	5,651.78
-45200-154 HRA/Flex Fees	0	200	129.17	114.40
Total Personal Services	313,862	310,072	203,422.32	187,834.36

Supplies

-45200-210 Miscellaneous Operating Supplies	12,000	10,000	6,075.03	8,322.68
-45200-212 Gasoline/Fuel/Lubricants/Additives	15,000	20,000	14,986.97	16,510.40
-45200-221 Repairs and Maintenance Supplies - Equipment	10,000	12,000	11,939.18	7,426.60
-45200-223 Repairs and Maintenance Supplies - Buildings	15,000	15,000	7,893.55	26,057.73
-45200-226 Signs	1,000	1,111	1,110.38	-
-45200-227 City Park Light Pole Project		0	-	-
-45200-230 Master Garden Supplies	1,000	349	348.90	-
-45200-240 Small Tools and Minor Equipment	4,000	2,000	1,523.10	13,667.20
Total Supplies	58,000	60,460	43,877.11	71,984.61

Other Services and Charges

-45200-304 Professional Services	1,000	712	711.90	821.21
-45200-305 Park Contracted Services	500	800	800.00	-
-45200-306 Park & Rec Comm Activity		0	-	-
-45200-321 Telephone/Cellular Phones	1,000	1,000	621.03	975.32
-45200-340 Advertising	200	200	-	-
-45200-351 Legal Notices	200	200	8.93	20.50
-45200-360 Insurance	32,000	24,262	24,261.60	26,692.81
-45200-381 Electric Utilities	75,000	70,000	47,050.46	60,511.83
-45200-382 Water & Wastewater Utilities	15,000	15,000	3,474.43	13,842.77
-45200-383 Gas Utilities	2,000	2,000	1,619.09	860.09
-45200-384 Refuse Hauling	500	500	263.40	175.60
-45200-386 EV Charging Station Power	2,500	0	-	1,691.21
-45200-401 Repairs and Maintenance - Structures	6,000	8,000	7,295.09	6,930.15
-45200-403 R&M Tennis Court		0	-	-
-45200-415 Equipment Rental	9,000	8,000	7,511.00	8,293.22
-45200-417 Rental-Uniforms	800	700	769.78	892.84
-45200-430 Miscellaneous		0	-	-
-45200-440 Schools & Meetings		0	-	-
-45200-445 Weed Control and Fertilizer	20,000	15,000	6,964.74	5,553.00
-45200-488 Library		0	-	-
-45200-495 Ski Trail Maintenance Agreement	5,000	2,436	2,435.50	3,675.00
-45200-496 Arts and Parks Programming	30,000	30,000	26,426.75	17,593.00
Total Other Services and Charges	200,700	178,810	130,213.70	148,528.55

Total Parks & Parks Programming

	572,562	549,342	377,513.13	408,347.52
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Library - 45400

Supplies

-45400-210 Miscellaneous Operating Supplies	3,500	3,500	4,715.95	3,490.33
-45400-212 Gasoline/Fuel/Lubricants/Additives		0	-	-
-45400-221 Repairs and Maintenance Supplies - Equipment		0	-	-
-45400-223 Repairs and Maintenance Supplies - Buildings	5,000	2,500	71.64	2,022.91
-45400-240 Small Tools and Minor Equipment	1,000	1,000	-	-

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Proposed Budget 2023	Amended Budget 2022 9/30/2022	YTD Actual 2022 12/31/2022	YTD Actual 2021 12/31/2021
Total Supplies	9,500	7,000	4,787.59	5,513.24
Other Services and Charges				
-45400-360 Insurance	5,500	5,898	5,897.55	4,422.65
-45400-381 Electric Utilities	34,000	33,000	25,470.67	31,586.00
-45400-382 Water & Wastewater Utilities	2,500	2,500	2,617.90	2,002.72
-45400-384 Refuse Hauling	1,800	1,400	667.59	1,275.45
-45400-401 Repairs and Maintenance - Structures	4,000	2,500	1,217.04	5,913.62
-45400-404 Repair & Maint Labor-Camb Libr	60,000	60,000	46,344.76	44,887.97
-45400-409 Maint Contract-Bldg & Equip	5,000	5,000	4,273.37	4,116.24
-45400-383 Gas Utilities	6,000	6,500	5,533.41	5,582.81
-45400-417 Rental-Uniforms		0	-	-
-45400-430 Miscellaneous	500	500	-	-
-45400-440 Schools & Meetings		0	-	-
-45400-499 Library Sculpture Grant		0	-	7,374.13
Total Other Services and Charges	119,300	117,298	92,022.29	107,161.59
Total Library	128,800	124,298	96,809.88	112,674.83
TOTAL PARKS AND RECREATION	701,362	673,640	474,323	521,022
TOTAL EXPENDITURES	7,615,912.00	6,911,062.00	5,427,491.33	6,510,279.15
TRANSFERS OUT				
-49300-720		1,050,099	1,038,410.00	1,870,156.00
Fire Equipment Revolving Fund - #420	66,668	63,512		
Transfer to Cap fund 414 Sandquist Park		11,689		
Transfer to Cap fund 415 Park Improv	0	75,000		
Transfer to Cap fund 417 Police	130,000	130,000		
Transfer to Cap fund 418 Public Works	25,000	175,000		
Transfer to Cap fund 419 City Hall	34,000	75,000		
Transfer for CI Bike / Walk Trail-fund capital	15,000	15,000		
Transfer to CI Bike/ Walk Trail Oper Fund	6,660	6,660		
Transfer to Cap fund 425 Library	5,000	5,000		
Pavement Management Fund - #443	165,000	149,120		
Transfer to 205 for Econ Dev.	50,000	150,000		
Transfer to Airport Operating	45,883	44,118		
Transfers Out to Airport Cap	0	150,000		
TOTAL TRANSFERS OUT	543,211	1,050,099	1,038,410.00	1,870,156.00
TOTAL EXPENDITURES & TRANSFERS OUT	8,159,123	7,961,161	6,465,901.33	8,380,435.15

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

	Proposed Budget 2023	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					
County Reimbursement				0.00	0.00
Grants and Aids - State Maintenance Reimb	21,000	21,000	21,000	23,729.42	25,394.00
TOTAL INTERGOVERNMENTAL	21,000	21,000	21,000	23,729.42	25,394.00
211-34920	14,000	11,000	11,000	13,437.30	11,593.16
211-34923				0.00	0.00
211-34925	52,000	36,000	36,000	54,574.76	51,630.21
211-34951				0.00	0.00
TOTAL CHARGES FOR SERVICES	66,000	47,000	47,000	68,012.06	63,223.37
OTHER FINANCING SOURCES					
211-36210	0	200	200	0.00	490.22
211-39203	45,883	44,118		0.00	9,000.00
TOTAL OTHER FINANCING SOURCES	45,883	44,318	200	0.00	9,490.22
TOTAL REVENUES AND TRANSFERS IN	132,883	112,318	68,200	91,741.48	98,107.59
EXPENDITURES:					
Personal Services:					
211-49000-101	14,495	13,937		15,948.94	6,455.32
211-49000-104	20,000	20,000		1,152.90	0.00
211-49000-111				361.36	663.51
211-49000-121	2,587	2,592		1,223.23	423.32
211-49000-122	2,639	2,644		1,303.70	416.75
211-49000-123	500	500		82.55	21.54
211-49000-131	2,577	2,592		2,382.15	687.15
211-49000-132	683	622			
211-49000-133	180	180			
211-49000-151	1,583	1,051		0.00	0.00
Total Personal Service	45,244	44,118.00	0.00	22,454.83	8,667.59
Supplies:					
211-49000-210	1,000	1,000	1,000	1,369.03	713.16
211-49000-212	100	100	100	0.00	0.00
211-49000-215	500	500	500	0.00	37.11
211-49000-221	5,000	5,000	5,000	1,197.99	1,477.59
211-49000-223	1,000	1,000	1,000	0.00	161.99
211-49000-226	500	500	500	194.41	0.00
211-49000-228	1,500	2,000	2,000	353.62	1,177.63
211-49000-251	50,000	34,000	34,000	47,617.07	47,370.13
Total Supplies	59,600	44,100	44,100	50,732.12	50,937.61
Other Services and Charges					
211-49000-304	0	0	0	0.00	0.00
211-49000-321	1,560	1,500	1,500	2,517.36	1,469.64
211-49000-331	200	200	200	0.00	0.00
211-49000-334				0.00	0.00
211-49000-351	200	100	100	190.78	0.00
211-49000-360	3,600	3,500	3,500	3,656.77	3,647.76
211-49000-381	11,000	6,800	6,800	8,716.91	7,125.81
211-49000-383	4,000	1,200	1,200	287.41	324.75
211-49000-401	1,000	1,500	1,500	100.00	0.00
211-49000-403	3,000	3,000	3,000	1,085.00	1,300.50
211-49000-404	1,000	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	379	2,000	2,000	1,461.45	2,057.81
211-49000-431				225.00	0.00
211-49000-433	300	300	300	25.00	483.00
211-49000-440	300	300	300	0.00	0.00
211-49000-441	500	500	500	400.00	440.00
211-49000-489	1,000	1,000	1,000	688.50	1,207.75
Total Other Services and Charges	28,039	22,900	22,900	19,957.93	33,507.02
Total Operating Expenditures	132,883.00	111,118.00	67,000.00	93,144.88	93,112.22
211-49300-720	0	1,200	1,200	0.00	0.00
TOTAL TRANSFERS OUT	0	1,200	1,200	0.00	0.00
TOTAL EXPENDITURES & TRANSFERS OUT	132,883	112,318	68,200	93,144.88	93,112.22
NET INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	(1,403.40)	4,995.37

City of Cambridge EDA- Fund #205
Proposed Budget for year ended December 31, 2023

		Proposed	Adopted	6/30/2022	12/31/2021
		Budget	Budget	YTD	YTD
		<u>2023</u>	<u>2022</u>	Actual	Actual
				<u>2021</u>	<u>2021</u>
OTHER FINANCING SOURCES					
205-36210	Interest Earnings	0	1,000	0.00	0.00
205-37200	Miscellaneous			0.00	0.00
205-37220	Rental Fees	180,000	225,000	123951.34	250,131.84
TOTAL OTHER FINANCING SOURCES		180,000	226,000	123951.34	250,131.84
<hr/>					
205-39203	General Fund Transfer In	50,000	230,000	0.00	285,940.74
TOTAL TRANSFERS IN		50,000	230,000	0.00	285,940.74
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TOTAL REVENUES AND TRANSFERS IN		230,000	456,000	123951.34	536,072.58
<hr/>					
<i>EDA Admin #41930</i>					
Personal Services					
205-41930-101	Salaries	68,521	28,664	17239.04	0.00
205-41930-102	Overtime			0.00	0.00
205-41930-112	EDA Meeting Payments	2,500	2,500	630.00	1,995.00
205-41930-121	PERA Employer Share	5,150	2,154	1292.90	0.00
205-41930-122	FICA/Medicare Employer Share/Employee Benefits	5,253	2,387	1338.90	152.60
205-41930-131	Medical/Dental/Life Employer Share	13,826	6,049	4533.30	-1,519.80
205-41930-132	Longevity	143	50	0.00	0.00
205-41930-133	Deductible Contribution	1,200	420	0.00	0.00
205-41930-151	Workers' Compensation Insurance	566	162	79.65	0.00
205-41930-154	HRA Fees	80	0	11.28	0.00
205-41930-XXX	Unemployment	0	0	0.00	0.00
Total Personal Services		97,238	42,386	25125.07	627.80
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Supplies					
205-41930-201	Office Supplies - Accessories	300	300	241.53	205.49
205-41930-204	Stationary, Forms and Envelopes		0	0.00	0.00
205-41930-209	Software Updates			0.00	0.00
205-41930-210	Miscellaneous Operating Supplies			0.00	0.00
205-41930-212	Gasoline/Fuel/Lubricants/Additivs			0.00	0.00
205-41930-221	Repair and Maintenance Supplies - Vehicles	350	350	0.00	0.00
205-41930-240	Small Tools and Minor Equipment	3,300	3,300	279.99	0.00
Total Supplies		3,950	3,950	521.52	205.49
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Other Services and Charges					
205-41930-304	Miscellaneous Professional Services	5000	5000	1321.50	1,768.87
205-41930-306	Hotel Study		3000	0.00	0.00
205-41930-307	Market or BRE Study		5000	0.00	
205-41930-313	IT Mgmt	5600	5330	2665.20	5,546.40
205-41930-321	Telephone/Cellular Phones	540	1400	298.88	711.36
205-41930-331	Travel/Meals/Lodging	1200	800	499.96	800.00
205-41930-334	Mileage Reimbursement	1500	1200	0.00	0.00
205-41930-351	Legal Notices/Ordinance Publishing	350	350	0.00	0.00

City of Cambridge EDA- Fund #205
Proposed Budget for year ended December 31, 2023

		Proposed	Adopted	6/30/2022	12/31/2021
		Budget	Budget	YTD	YTD
		<u>2023</u>	<u>2022</u>	Actual	Actual
				<u>2021</u>	<u>2021</u>
205-41930-360	Insurance	2500	2200	0.00	2,385.80
205-41930-381	Electric--Church	1000	2000	0.00	795.24
205-41930-382	Water Sewer Acq Property	75	100	0.00	0.00
205-41930-383	Gas--Church	200	600	0.00	140.22
205-41930-404	Repairs and Maintenance	101	100	0.00	0.00
205-41930-407	HWY 95 Property Maint	15000	30000	1000.00	13,235.74
205-41930-408	Property Maint Exp			31360.67	16,449.45
205-41930-409	Maintenance Contracts - Office Equipment			0.00	0.00
205-41930-430	Miscellaneous	100	100	0.00	56.00
205-41930-433	Dues and Subscriptions	3,770	2,800	3583.60	2,035.00
205-41930-440	Schools and Meetings	2,000	2,000	1363.00	1,400.00
205-41930-451	Tax Abatement--Motek	30,000	30,000	0.00	28,009.10
205-41930-484	NLX Activity	7,800	0	0.00	0.00
205-41930-485	Property taxes on acquired land		0	712.00	0.00
205-41930-486	Community Collaborations			0.00	0.00
205-41930-488	Downtown Task Force			0.00	0.00
205-41930-497	EDA Web Maintenance	0	3,000	0.00	0.00
205-41930-487	MN Design Team			0.00	0.00
205-41930-489	Other Contracted Services--marketing	5,000	2,500	0.00	0.00
Total Other Services and Charges		<u>81,736</u>	<u>97,480</u>	<u>42804.81</u>	<u>73,333.18</u>
<i>Total EDA Administration</i>		<u>182,924</u>	<u>143,816</u>	<u>68451.40</u>	<u>74,166.47</u>
Mall Management					
Personal Services					
205-47000-101	Salaries	29,193	28,070	13231.20	28,284.10
205-47000-102	Overtime	1,000	1,000	0.00	18.42
205-47000-103	Temporary Employee	7,000	7,000	1129.76	7,103.98
205-47000-121	PERA Employer Share	2,843	2,752	992.34	2,196.69
205-47000-122	FICA/Medicare Employer Share/Employee Benefits	2,900	2,807	1066.46	2,767.31
205-47000-131	Medical/Dental/Life Employer Share	8,642	8,641	4936.75	8,234.69
205-47000-132	Longevity Pay	712	1,228	0.00	0.00
205-47000-133	Deductible Contribution	750	600	0.00	0.00
205-47000-151	Workers' Compensation Insurance	3,089	1,598	798.20	674.91
205-47000-154	HRA/Flex Fees	100	100	19.90	34.20
Total Personal Services		<u>56,229</u>	<u>53,796</u>	<u>22174.61</u>	<u>49,314.30</u>
205-47000-211	Miscellaneous Operating Supplies	200	200	110.72	220.99
205-47000-212	Gasoline	125	125	118.91	0.00
205-47000-221	Repair and Maintenance Supplies	15,000	15,000	2390.11	12,729.37
205-47000-240	Small Tools	1,000	1,000	0.00	14.99
Total Supplies		<u>16,325</u>	<u>16,325</u>	<u>2619.74</u>	<u>12,965.35</u>
Other Services and Charges					
205-47000-321	Telephone/Cellular Phones	350	350	123.65	248.62
205-47000-351	Legal Notices/Ordinance Publishing		0	0.00	0.00

City of Cambridge EDA- Fund #205
Proposed Budget for year ended December 31, 2023

		Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	6/30/2022 YTD Actual <u>2021</u>	12/31/2021 YTD Actual <u>2021</u>
205-47000-360	Insurance	6,000	6,000	0.00	5,376.00
205-47000-381	Electric Utilities	20,500	20,500	7411.66	17,118.38
205-47000-382	Water/Wastewater Utilities	5,500	5,500	2562.10	4,842.60
205-47000-383	Gas Utilities	4,200	4,200	3236.10	2,753.03
205-47000-384	Refuse Hauling	6,000	6,000	2105.82	4,026.18
205-47000-401	Rep & Maint.-Building/Structures	20,000	30,000	5386.45	6,924.54
205-47000-413	BNSF Parking Lot Lease	2,500	2,300	2494.15	2,421.50
205-47000-440	Schools & Meetings	0		0.00	0.00
205-47000-489	Other Contracted Services	5,000	12,000	0.00	186.00
(1) 205-47000-490	Mall Cap Fund & Gen Fund Contribution	0		0.00	0.00
205-47000-499	Mall Roof Project	0		306.39	683,704.36
205-47000-496	Mall Capital Equipment			0.00	8,880.30
205-47000-xxx	Parking Lot Mill & Overlay	480,000	0	0.00	
205-47000-498	Rum River Buildout	0		0.00	0.00
	Total Other Services and Charges	<u>550,050</u>	<u>86,850</u>	<u>23626.32</u>	<u>736,481.51</u>
	<i>Total Mall Management</i>	<u>622,604</u>	<u>156,971</u>	<u>48420.67</u>	<u>798,761.16</u>
	Total EDA Admin & Mall Management Expenditures	<u>805,528</u>	<u>300,787</u>	<u>116872.07</u>	<u>872,927.63</u>
	NET INCREASE (DECREASE) IN FUND BALANCE	<u>(575,528)</u>	<u>155,213</u>	<u>7079.27</u>	<u>-336,855.05</u>

**

** Planned decrease in fund balance for parking lot project.

CITY OF CAMBRIDGE
Debt Service Fund
Proposed Budget 2023

		Total Proposed Budget 2023	2018 Street Imp Bonds 328	2019 & 2020 Library Bonds 325	2020 Street Imp Bonds 380	2016 Street Imp Bonds 324	2014 Street Imp Bonds 372	2015 Street Imp Bonds 385	2022 Street Imp Bonds 392
PROPERTY TAX									
31010	Current	596,147	118,147			49,250		66,150	362,600
31020	Delinquent	-							
31050	Tax Increment	-							
	TOTAL PROPERTY TAX	596,147	118,147	-	-	49,250	-	66,150	362,600
SPECIAL ASSESSMENTS									
36100	Prepaid	-							
36101/36102	Principal, Int & Penalties	393,993	103,563		25,144	47,917	64,735	54,886	97,748
	TOTAL SPECIAL ASSESSMENTS	393,993	103,563	-	25,144	47,917	64,735	54,886	97,748
INTERGOVERNMENTAL									
	Municipal State Aid Assessment	-							
	TOTAL INTERGOVERNMENTAL	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES									
36210	Interest Earnings	-	-	-	-				
36230	Donations	-							
39310	Bond Proceeds	-							
	TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-	-	-
39203	Transfer In From Sales Tax	800,000		500,000	300,000				
39203	Transfer In	-				-			
	TOTAL TRANSFERS IN	800,000	-	500,000	300,000	-	-	-	-
	TOTAL REVENUES AND TRANSFERS	1,790,140	221,710	500,000	325,144	97,167	64,735	121,036	460,348
Debt Service									
	Principal	1,155,000	190,000	325,000	270,000	135,000	110,000	125,000	-
	Interest	447,025	40,500	174,344	65,250	15,025	6,856	11,175	133,875
	Transfer to other debt service fund	-							
	Other Fees	7,225	625	1,300	1,000	2,000	1,100	1,200	-
	Total Debt Service Expenditures	1,609,250	231,125	500,644	336,250	152,025	117,956	137,375	133,875
	Revenues over (under) expense	180,890	(9,415)	(644)	(11,106)	(54,858)	(53,221)	(16,339)	326,473
			*		*	*	*	*	

* Planned draw on fund balance

CITY OF CAMBRIDGE
Capital Fund
Proposed 2023 Budget Request

	Total Proposed Budget <u>2023</u>	Water Treatment Fund <u>401</u>	Water Area Fund <u>402</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 Contracts/School Dist Contract	46,833							39,333	7,500			
INTERGOVERNMENTAL												
State Aid	126,900										126,900	
Federal Aid	2,065,950										2,065,950	
TOTAL INTERGOVERNMENTAL	2,192,850										2,192,850	
OTHER FINANCING SOURCES												
36210 Interest Earnings	2,350		50	500	500		100	200				1,000
36230 Donations	70,000							70,000				
Bond Issuance	-											
3xxxx Fees	2,000											2,000
3xxxx Sale of Property	-											
3xxxx Admin Fines	10,000				10,000							
TOTAL OTHER FINANCING SOURCES	84,350		50	500	10,500		100	70,200				3,000
Transfer In from other fund	-											
04-39203 Wastewater Fund Transfer In	-											
CX-39203 General Fund Transfer In	500,688				130,000	25,000	34,000	66,688	15,000	5,000		225,000
TOTAL TRANSFERS IN	500,688				130,000	25,000	34,000	66,688	15,000	5,000		225,000
TOTAL REVENUES AND TRANSFERS IN	2,843,228		50	500	140,500	25,000	34,100	176,221	22,500	5,000	2,192,850	246,507
Capital Outlay												
Airport Project	2,303,000										2,303,000	
Finance Computer and Laserfiche upgrades	12,500						12,500					
City Hall Building Project							196,000					
Library Capital Project												
Bleacher Replacement Sandquist Park	10,000			10,000								
Park Updates	10,000			10,000								
Bike Trail Maintenance	50,000								50,000			
Equipment Replacement	164,000						164,000					
Street Project and related projects	-											
Squad Replacement	110,000				110,000							
Fire Truck Replacement	665,000							665,000				
Pick-up & Trailer Replacement	-											
Emergency Operations Center	6,000				6,000							
Squad Video Cameras	11,000				11,000							
Community Development Capital	53,000						53,000					
Street Overlay	140,000											140,000
Downtown Pavement Project	50,000											50,000
Crack Sealing	70,000											70,000
Pavement Reconditioning	40,000											40,000
Total Capital Outlay	3,694,500			20,000	127,000	164,000	261,500	665,000	50,000		2,303,000	300,000
Transfers out to water fund	255,000	125,000	130,000									
Total Expenditures and Transfers Out	3,949,500	125,000	130,000	20,000	127,000	164,000	261,500	665,000	50,000		2,303,000	300,000
Revenues over (under) expense	(1,106,272)	(125,000)	(129,950)	(19,500)	13,500	(139,000)	(227,400)	(488,779)	(27,500)	5,000	(110,150)	(53,493)

* Planned draw on fund balance



City of Cambridge, MN

Utility Rate Review

November 21, 2022



Proposed Rates for 2023

Impact on Typically Household

		2022	2023
		Cambridge Rates	Proposed Cambridge Rates
Assume Residential			
Usage of	Water base	\$ 13.00	\$ 13.13
7000	Water flow	\$ 31.13	\$ 31.42
gallons	Sewer base	\$ 22.00	\$ 22.66
per mo	Sewer flow	\$ 30.22	\$ 31.14
	MN Health Fee	\$ 0.81	\$ 0.81
	Storm	\$ 5.00	\$ 5.50
	Street Lighting	\$ 5.00	\$ 5.00
	Total	\$ 107.16	\$ 109.66
% Increase from 2022			2.3%

Water Fund

- Water fund balance in good shape
- Increase in base units—up 3.2%
- Decrease in sale of gallons (down 5%), mostly from decreases in sprinkler account sales.
- Planned debt for 2023-2032 is more than planned last year by \$1.2M due to price increases expected and change of scope in projects.
- Recommend small increase in water base rate and flow rates of 1%.

Wastewater Fund

- Wastewater fund balance in good shape
- Increase in base units—up 1.9%
- Increase in flow—up 2.3%
 - J Rettenmaier flow was up 15%--major customer, changes in their activity impacts the City
- Planned debt for 2023-2032 is more than planned last year by \$914K due to price increases expected and change of scope in projects.
- Recommend small increase in wastewater base rate and flow rates at same level of 3%.

Storm Sewer Fund

- Storm Water fund balance in good shape
- Increase in base units 2%
- Due to increase in federal and state mandates, staff is recommending a new staff position be created to manage stormwater issues. This position will be funded solely from the storm sewer fund. Adjustment necessary per unit of \$5 per month to \$5.50 per month.
- Challenge to estimate cost of pond maintenance in future
- Recommend small increase in rates—necessary primarily to keep up with debt service on projects.

Street Light Fund

- Street light fund balance new but in good shape
- Increase in base units of 7.5%.
- Recommend maintaining rate at same level for next year.

Comparisons to Other Cities

- ▶ See handout with comparisons to 11 other MN cities
- ▶ Last year, Cambridge ranked #5 as least expensive. This year, even with recommended rate increases, expectation is that we rate #5 as least expensive of the 12 even though we are comparing our 2023 rates to 2022 rates of the other cities.
- ▶ Cambridge has been very aggressive with infrastructure replacement as compared to other cities. Over time, rates for other cities have increased faster as they have started to address infrastructure issues.

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

	Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	2021 Actual as of <u>10/31/2022</u>	Actual <u>12/31/2021</u>
<i>REVENUES</i>				
Charges for Services:				
Metered Water Sales	1,990,000	1,950,000	1,720,309.35	2,077,266.81
Sales of Meters and Supplies	30,000	25,000	36,123.00	80,432.00
Penalties & Other Revenue	54,800	50,549	56,606	68,226
Other Financing Sources:				
Interest Earnings	700,000	-	-	-
Other Financing Sources	-	15,000	2,178.13	(2,919.81)
Transfers In from Other Funds	125,000	100,000	100,000	100,000
TOTAL REVENUES	<u>2,899,800.00</u>	<u>2,140,549.00</u>	<u>1,915,216.17</u>	<u>2,323,004.73</u>
<i>EXPENSES</i>				
Personal Services	483,486	470,587	303,430.74	359,610.90
Supplies	119,500	113,500	83,075.96	97,244.09
Other Services and Charges	437,000	373,000	316,090.48	377,202.42
Other Financing Uses:				
Depreciation	855,000	855,000	-	816,870.91
Other Financing Uses	6,000	6,000	1,575.00	5,616.25
Debt Service:				
Principal	1,647,173	913,784	-	-
Interest	107,689	143,940	134,265	(58,238)
Capital Outlay	90,000	68,000	-	-
Transfers to Other Funds	25,000	25,000	25,000.00	25,000
TOTAL EXPENSES	<u>3,770,848</u>	<u>2,968,811</u>	<u>863,437.04</u>	<u>1,623,306.39</u>
NET INCOME [LOSS]	<u>(871,048)</u>	<u>(828,262)</u>	<u>1,051,779.13</u>	<u>699,698.34</u>

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

		Proposed Budget 2023	Adopted Budget 2022	2021 Actual as of 10/31/2022	Actual 12/31/2021
601-37110	Metered Water Sales	1,990,000	1,950,000	1,720,309.35	2,077,266.81
601-37120	Sales of Meters and Supplies	30,000	25,000	36,123.00	80,432.00
601-37160	Penalties/Reading Charges/etc.	26,000	22,841	31,319.13	35,902.67
601-37165	Certification Penalty			1,425.00	1,500.00
601-37170	Other Revenue	28,800	27,708	23,861.56	30,823.06
	TOTAL CHARGES FOR SERVICES	2,074,800	2,025,549	1,813,038.04	2,225,924.54
<i>Personal Services</i>					
601-49400-101	Salaries - Full-time	293,265	291,340	201,849.55	242,813.76
601-49400-102	Overtime - Full-time	10,000	10,000	3,612.58	5,430.67
601-49400-104	Salaries - Temporary/Seasonal	9,426	8,178	6,028.89	4,361.28
601-49400-110	Hours Worked Holiday	3,000	3,000	-	704.06
601-49400-115	Call-in Pay	2,500	2,500	1,190.24	1,510.14
601-49400-116	On-Call Pay	14,000	14,000	5,161.15	6,581.20
601-49400-121	PERA - Employer Share	25,357	24,511	15,885.91	19,890.78
601-49400-122	FICA/Medicare - Employer Share	28,167	26,521	16,291.66	20,243.64
601-49400-123	Central Pension Fund Contrib	3,120	3,120	1,665.15	2,159.99
601-49400-131	Medical/Dental/Life Employer Share	59,981	60,246	46,884.22	49,899.64
601-49400-132	Longevity	15,322	13,679	-	-
601-49400-133	Deductible Contribution	5,750	4,600	978.19	1,807.97
601-49400-154	HRA/Flex Fees	300	300	185.20	216.12
601-49400-151	Workers' Compensation Insurance	13,298	8,592	3,698.00	3,991.65
	Total Personal Services	483,486	470,587	303,430.74	359,610.90
<i>Supplies</i>					
601-49400-200	Water Lab Supplies	2,000	2,000	1,173.68	1,895.93
601-49400-201	Office Supplies	1,000	1,000	445.73	902.73
601-49400-204	Stationary, Forms and Envelopes	1,000	1,000	1,341.52	1,170.64
601-49400-210	Operating Supplies	12,000	12,000	9,384.88	10,269.28
601-49400-212	Gasoline/Fuel/Lubricants/Additives	12,000	9,000	9,795.53	8,678.14
601-49400-213	Operating Supplies - Plant Equipment	500	500	130.50	174.00
601-49400-216	Water Treatment Chemicals	65,000	62,000	37,377.40	45,327.90
601-49400-217	Testing	2,000	2,000	1,668.61	1,801.00
601-49400-221	Maintenance and Repair Supplies - Vehicles	3,000	3,000	714.49	2,223.39
601-49400-227	Utility System Maintenance Supplies	-	-	-	-
601-49400-240	Small Tools and Minor Equipment	6,000	6,000	3,946.69	2,582.28
601-49400-270	Meters and Repairs	15,000	15,000	17,096.93	22,218.80
	Total Supplies	119,500	113,500	83,075.96	97,244.09
<i>Other Services and Charges</i>					
601-49400-304	Professional Services	8,000	8,000	771.00	32,616.42
601-49400-306	GIS Project Contract	32,000	35,000	23,510.00	31,010.00
601-49400-307	Well Abandonment	65,000			
601-49400-310	Gopher State One Call	1,200	1,200	944.36	1,028.72
601-49400-313	IT Management & Back-up	5,600	5,600	4,442.00	5,546.40
601-49400-321	Telephone	8,000	8,000	4,462.42	5,876.09
601-49400-322	Postage		6,500	6,282.15	6,265.60
601-49400-331	Travel/Meals/Lodging	2,000	2,000	358.16	52.45
601-49400-334	Mileage Reimbursement	200	200	248.04	-
601-49400-340	Advertising	1,000	500	1,886.70	911.85
601-49400-351	Legal Notices/Publications	500	500	193.73	169.13
601-49400-360	Insurance and Bonds	23,000	21,000	21,449.68	18,625.69
601-49400-381	Electric Utilities	110,000	110,000	68,521.34	94,280.54
601-49400-382	Water/Wastewater Utilities	1,500	1,500	946.11	1,141.47
601-49400-383	Gas Utilities-Water Plant	7,500	7,000	4,364.81	6,064.72

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

		Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	2021 Actual as of <u>10/31/2022</u>	Actual <u>12/31/2021</u>
601-49400-384	Refuse Hauling	-	500	-	-
601-49400-404	Repairs and Maintenance - Vehicles	3,000	2,500	1,332.90	2,281.50
601-49400-406	Repairs and Maintenance - Pumphouse and Wells	30,000	25,000	18,039.49	7,451.11
601-49400-407	Repairs and Maintenance - Hydrants	15,000	15,000	16,171.92	10,764.39
601-49400-408	Repairs and Maintenance - Water System	10,000	10,000	9,099.51	1,884.77
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	109,670.76	128,835.78
601-49400-430	Miscellaneous	500	500	-	-
601-49400-432	Credit Card Fees	8,500	8,500	6,527.90	7,278.20
601-49400-433	Dues and Subscriptions	1,000	1,000	2,926.25	1,668.20
601-49400-440	Meetings and Schools	3,000	3,000	760.00	250.00
601-49400-441	DNR Department of Health Fees	5,000	4,500	3,648.18	3,321.39
601-49400-489	Contractual Services	5,000	5,000	9,104.07	9,449.00
Total Other Services and Charges		437,000	373,000	316,090.48	377,202.42
TOTAL OPERATING EXPENSES		1,039,986	957,087	702,597.18	834,057.41
Operating margin		1,034,814	1,068,462	1,110,440.86	1,391,867.13
Depreciation -					
601-49400-420	Depreciation	855,000	855,000	-	816,870.91
Other -					
601-36102	Special Assessments			2,178.13	4,661.27
601-33161	ARPA Grant Funds	700,000		-	-
601-36210	Interest Earnings		15,000	-	(7,581.08)
601-49400-617	Bond Discount			-	-
60149400621	Bond Discount & Issue Costs			-	-
601-49400-620	Fiscal Fees on Debt	(6,000)	(6,000)	(1,575.00)	(5,616.25)
601-49400-619	Interest-Water Treatment Plant Refinanced in 2014	(24,088)	(38,288)	(38,287.50)	(27,954.06)
601-49400-634	Interest Expense--2014 Bond	(4,842)	(7,742)	(7,742.00)	(5,659.98)
601-49400-635	Interest Expense--2015Bond	(7,186)	(10,015)	(10,014.43)	(6,464.94)
601-49400-636	Interest Expense--2016 Bond	(8,089)	(10,551)	(10,550.10)	(7,800.77)
601-49400-638	Interest Expense--2018 Bond	(10,938)	(12,575)	(12,575.00)	12,610.64
601-49400-639	Interest Expense--2019 Bond Westside Water Tower	(66,284)	(72,284)	(70,283.33)	65,553.23
601-49400-640	Interest Expense--2020 Bond	(10,350)	(11,550)	(11,550.00)	(9,718.51)
01-49400-XXX	Interest Expense--2022 Bond	-	(7,673)	-	-
TOTAL OTHER FINANCING SOURCES (USES)		562,223	(173,228)	(171,949.23)	21,748.06
		742,037	40,234	938,491.63	596,744.28
OPERATING TRANSFERS					
601-39102	Gain/Loss on disposal of f/a			-	-
601-39203	Transfers from water treatment fund/water area	125,000	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		842,037	115,234	1,013,491.63	671,744.28
BUDGETED BALANCE SHEET ACTIVITY					
601-22540	Bond Proceeds				
601-16xxx	Pump Replacements	(20,000)	(18,000)		
	Variable Frequency Drive Replacement	(20,000)			

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

	Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	2021 Actual as of <u>10/31/2022</u>	Actual <u>12/31/2021</u>
Well Screen	(50,000)	(50,000)		
Principal on 2018 Bond	(55,000)	(50,000)		
Principal on 2020 Bond	(40,000)	(40,000)		
Principal on 2019 Westside Water Tower	(100,000)	(100,000)		
Principal on 2014 Bond	(96,895)	(93,345)		
Principal on 2015 Bond	(94,524)	(91,970)		
Principal on 2014 Bond-Water Treatment Plant	(475,000)			
Principal on 2016 Bond	(82,254)			
Other minor capital	(3,500)	(3,500)		
Well Construction	(700,000)			
TOTAL OTHER BUDGETED BALANCE SHEET ACTIVITY	<u>(1,737,173)</u>	<u>(981,784)</u>	-	-
<i>SSJ AFTER BUDGETED BALANCE SHEET ACTIVITY</i>	<u>(895,136)</u>	<u>(866,550)</u>	1,013,491.63	671,744.28

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

	Proposed	Adopted	2022	
	Budget	Budget	Actual	Actual
	<u>2023</u>	<u>2022</u>	<u>as of</u>	<u>Actual</u>
			<u>10/31/2022</u>	<u>12/31/2021</u>
<i>BUDGET SUMMARY -</i>				
<i>REVENUES</i>				
Charges for Services:				
Sewer charges	2,244,000	2,200,000	2,058,833.17	2,540,442.81
Connection Charges	50,000	50,000	61,371.00	741,225.43
Other Charges for Services	25,000	25,000	28,468.60	32,762.58
Other Financing Sources:				
Bond Proceeds	-	-		
Interest Earnings	-	25,000	156.08	(13,050.73)
Other Financing Sources	-	-	325.05	726.02
TOTAL REVENUES	<u>2,319,000</u>	<u>2,300,000</u>	<u>2,149,153.90</u>	<u>3,302,106.11</u>
<i>EXPENSES</i>				
Personal Services	893,861	853,279	750,492	887,895.08
Supplies	236,200	151,000	225,310	182,965.03
Other Services and Charges	525,200	497,200	375,817	453,141.33
Other Financing Uses:				
Depreciation	1,600,000	1,600,000	-	1,582,177.90
Other Financing Uses			3,503.37	2,550.63
Debt Service:				
Principal	1,350,485	796,389	-	-
Interest	100,469	99,017	95,727.06	98,018.55
Capital Outlay	91,000	74,500	-	-
Transfers to Other Funds net transfers in	75,000	75,000	75,000	75,000
TOTAL EXPENSES	<u>4,872,215</u>	<u>4,146,385</u>	<u>1,525,849.85</u>	<u>3,281,748.52</u>
NET INCOME [LOSS]	<u>(2,553,215)</u>	<u>(1,846,385)</u>	<u>623,304.05</u>	<u>20,357.59</u>

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

				2022	
		Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	Actual as of <u>10/31/2022</u>	Actual <u>12/31/2021</u>
602-37210	Sewer Charges	2,244,000	2,200,000	2,058,833.17	2,540,442.81
602-37250	Connection Fees	50,000	50,000	61,371.00	741,225.43
602-37260	Penalties/etc.	25,000	25,000	28,468.60	32,762.58
602-37270	Other Charges for Services				
	TOTAL CHARGES FOR SERVICES	2,319,000	2,275,000	2,148,672.77	3,314,430.82
<i>Personal Services</i>					
602-49450-101	Salaries - Full-time	545,586	516,727	465,669.33	564,133.71
602-49450-102	Overtime - Full-time	25,000	27,000	19,680.92	25,668.27
602-49450-104	Salaries - Temporary/Seasonal	10,413	8,724	9,748.67	7,882.68
602-49450-110	Hours Worked Holiday	4,500	4,500	2,843.88	4,240.45
602-49450-115	Call-in Pay	3,000	3,000	3,834.16	4,686.96
602-49450-116	On-Call Pay	29,000	27,000	23,766.09	28,147.02
602-49450-121	PERA - Employer Share	46,835	44,545	38,684.79	47,915.35
602-49450-122	FICA/Medicare - Employer Share	50,149	47,624	38,956.16	48,694.67
602-49450-123	Central Pension Fund Contrib	9,360	9,360	10,016.20	12,922.14
602-49450-131	Medical/Dental/Life Employer Share	111,015	120,016	114,978.56	121,370.26
602-49450-132	Longevity	17,360	15,698	-	-
602-49450-133	Deductible Contribution	11,500	9,200	4,463.56	3,000.97
602-49450-151	Workers' Compensation Insurance	29,543	19,335	17,370.57	18,672.96
602-49450-154	HRA/Flex Fees	600	550	479.40	559.64
	Total Personal Services	893,861	853,279	750,492.29	887,895.08
<i>Supplies</i>					
602-49450-200	Laboratory Supplies & Replacement	8,000	8,000	23,954.77	13,210.00
602-49450-201	Office Supplies	1,500	1,500	1,885.39	1,248.75
602-49450-204	Stationary, Forms and Envelopes	2,000	2,000	1,341.52	1,170.63
602-49450-210	Miscellaneous Operating Supplies	7,500	7,500	7,999.86	12,749.58
602-49450-212	Gasoline/Fuel/Lubricants/Additives	15,000	10,000	15,401.06	12,263.35
602-49450-213	Operating Supplies - Plant Equipment	200		130.50	174.00
602-49450-216	Wastewater Treatment Chemicals	180,000	100,000	155,042.90	118,573.42
602-49450-217	Testing	9,000	9,000	8,248.80	7,989.00
602-49450-221	Maintenance and Repair Supplies - Vehicles	6,000	6,000	5,739.68	7,541.12
602-49450-240	Small Tools and Minor Equipment	7,000	7,000	5,565.20	8,045.18
	Total Supplies	236,200	151,000	225,309.68	182,965.03
<i>Other Services and Charges</i>					
602-49450-304	Professional Services	5,000	5,000	2,243.54	2,804.69
602-49450-306	GIS Project Consulting	35,000	35,000	23,510.00	31,010.00
602-49450-310	Gopher State One Call	1,200	1,200	944.34	1,028.73
602-49450-313	IT Mgmt & Backup	5,600	5,600	4,442.00	5,546.40
602-49450-321	Telephone	6,000	5,000	7,354.47	9,494.11
602-49450-322	Postage	7,000	6,500	6,487.49	6,377.20
602-49450-331	Travel/Meals/Lodging	2,500	2,500	873.83	566.34
602-49450-334	Mileage Reimbursement	200	200	256.25	-
602-49450-340	Advertising	200	200	-	-
602-49450-360	Insurance and Bonds	48,000	48,000	43,414.39	44,732.38

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

		2022			
		Proposed	Adopted	Actual	Actual
		Budget	Budget	as of	Actual
		<u>2023</u>	<u>2022</u>	<u>10/31/2022</u>	<u>12/31/2021</u>
602-49450-381	Electric Utilities	136,000	136,000	106,422.00	131,549.00
602-49450-382	Water/Wastewater	1,600	1,600	1,166.04	1,452.03
602-49450-383	Gas Utilities	40,000	25,000	32,035.67	26,549.93
602-49450-384	Refuse Hauling	5,000	8,000	2,638.70	3,949.22
602-49450-385	Power Lift Stations	16,000	16,000	11,709.71	15,421.20
602-49450-402	Repairs and Maintenance - Sanitary Sewer	10,000	10,000	29,923.20	1,667.60
602-49450-404	Repairs and Maintenance - Vehicles/Equipment	7,000	5,000	5,232.94	7,604.39
602-49450-406	Repairs and Maintenance - Plant	45,000	40,000	25,015.02	39,465.87
602-49450-407	Repairs and Maintenance - Lift Stations	10,000	10,000	216.73	159.99
602-49450-408	Repairs and Maintenance - Other Equipment	2,500	-	2,196.33	2,261.96
602-49450-409	Maintenance Contracts - Office Equipment	1,400	1,400	1,286.95	1,286.95
602-49450-430	Miscellaneous	1,000	1,000	-	-
602-49450-433	Dues and Subscriptions	5,000	5,000	5,720.25	3,940.40
602-49450-440	Meetings and Schools	4,000	4,000	2,155.00	1,080.96
602-49450-441	MPCA Fees	15,000	15,000	8,412.00	8,274.98
602-49450-489	Contractual Services	115,000	110,000	52,160.60	106,917.00
Total Other Services and Charges		<u>525,200</u>	<u>497,200</u>	<u>375,817.45</u>	<u>453,141.33</u>
TOTAL OPERATING EXPENSES		<u>1,655,261</u>	<u>1,501,479</u>	<u>1,351,619.42</u>	<u>1,524,001.44</u>
Operating margin		663,739	773,521	797,053.35	1,790,429.38
Depreciation -					
602-49450-420	Depreciation	1,600,000	1,600,000	-	1,582,177.90
Other -					
602-36102	Special Assessments			325.05	726.02
602-36210	Interest Earnings		25,000	156.08	(13,050.73)
602-39102	Gain/Loss on Disposal			-	-
602-49450-617	Bond Discount			-	-
602-49450-620	Fiscal Agent Fees	(2,500)	(4,000)	(1,100.00)	(2,414.84)
602-49450-621	Bond Issue Costs			-	-
602-49450-636	Interest Expense--2016 Revenue Bonds	(4,927)	(6,427)	(6,426.52)	(4,753.91)
602-49450-635	Interest Expense--2015 Revenue Bonds	(3,234)	(4,507)	(4,506.33)	(2,909.15)
602-49450-634	Interest Expense--2014 Revenue Bonds	(2,191)	(3,504)	(3,503.37)	(2,550.63)
602-49450-610	Interest Expense--2013 WWTF Rehab Bonds	(61,666)	(67,628)	(67,727.06)	(73,728.75)
602-49450-638	Interest Expense--2018 Revenue Bonds	(3,800)	(4,400)	(4,400.00)	(4,481.60)
602-49450-640	Interest Expense--2020 Revenue Bonds	(10,600)		(11,800.00)	(9,904.10)
602-49450-619	2003 Wastewater Revenue Bonds			-	-
TOTAL OTHER FINANCING SOURCES (USES)		<u>(107,896)</u>	<u>(84,444)</u>	<u>(110,782.15)</u>	<u>(122,971.79)</u>
Income / Loss before Transfer		<u>(1,044,157)</u>	<u>(910,923)</u>	<u>686,271.20</u>	<u>85,280</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>(1,119,157)</u>	<u>(985,923)</u>	<u>611,271.20</u>	<u>10,279.69</u>

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

	Proposed	Adopted	2022	
	Budget	Budget	Actual	Actual
	<u>2023</u>	<u>2022</u>	<u>as of</u>	<u>12/31/2021</u>
			<u>10/31/2022</u>	<u>12/31/2021</u>
<i>BALANCE SHEET ACTIVITY</i>				
Bond Proceeds				
Capital Outlay:				
Activated Sludge Pumps				
Variable Frequency Drive Replacement	(15,000)	(15,000)		
Sludge Mixer Rehab/Replacement	(10,000)			
Heated Make-up Air Unit Replacement	(50,000)	(50,000)		
Lab Equipment	(10,000)	(9,500)		
Rehab Lift Station Controls	(6,000)			
Influent Pump Replacement	(44,000)			
Vac/Jetter Replacement	(500,000)			
2013 PFA Bonds	(610,000)			
2016 Wastewater Revenue Bonds	(50,104)	(48,312)		
2020 Wastewater Revenue Bonds	(40,000)	(40,000)		
2014 Wastewater Revenue Bonds	(43,846)	(42,692)		
2015 Wastewater Revenue Bonds	(42,535)	(41,385)		
2018 Wastewater Revenue Bonds	(20,000)	(20,000)		
TOTAL OTHER BUDGETED BALANCE SHEET ACTIVITY	<u>(1,441,485)</u>	<u>(870,889)</u>	-	-
Net Income (Loss) After Balance Sheet Activity	<u>(2,560,642)</u>	<u>(1,856,812)</u>	611,271.20	10,279.69

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

	Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	Actual as of <u>10/31/2022</u>	Actual <u>12/31/2021</u>
<i>BUDGET SUMMARY -</i>				
<i>REVENUES</i>				
Charges for Services:				
Storm Water Charges	413,700	394,000	331,316.78	381,720.77
Penalties etc.	5,000	4,000	5,749.12	6,501.66
Other Financing Sources:				
Interest Earnings	-	1,601	-	-
Other Financing Sources	-	-	-	-
TOTAL REVENUES	<u>418,700</u>	<u>399,601</u>	<u>337,066</u>	<u>388,222.43</u>
<i>EXPENSES</i>				
Personal Services	92,949	-	-	-
Supplies	700	-	-	-
Other Services and Charges	69,200	49,100	23,733	24,812.10
Other Financing Uses:				
Depreciation	432,000	420,000	-	425,851.01
Special Assessments				
Other Financing Uses	-	-	4,410	-
Debt Service:				
Principal	294,846	290,929	-	-
Interest	52,925	59,572	54,851	46,848
Transfers to Other Funds	-	-	-	-
TOTAL EXPENSES	<u>942,620</u>	<u>819,601</u>	<u>82,994</u>	<u>497,511.08</u>
<i>NET INCOME [LOSS]</i>	<u>(523,920)</u>	<u>(420,000)</u>	<u>254,072</u>	<u>(109,288.65)</u>

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

	Proposed Budget 2023	Adopted Budget 2022	Actual as of 10/31/2022	Actual 12/31/2021
REVENUES [CHARGES FOR SERVICES]				
603-37310 Storm Water Charges	413,700	394,000	331,316.78	381,720.77
603-37360 Penalties	5,000	4,000	5,749.12	6,501.66
TOTAL CHARGES FOR SERVICES	418,700	398,000	337,065.90	388,222.43
OPERATING EXPENSES				
<i>Personal Services</i>				
603-49500-101 Salaries - Full-time	63,253	-	-	-
603-49500-102 Overtime - Full-time	250	-	-	-
603-49500-104 Salaries - Temporary/Seasonal	-	-	-	-
603-49500-121 PERA - Employer Share	4,744	-	-	-
603-49500-122 FICA/Medicare - Employer Share	4,839	-	-	-
603-49500-131 Medical/Dental/Life Employer Share	17,283	-	-	-
603-49500-132 Longevity Pay	330	-	-	-
603-49500-133 Deductible Contribution	1,500	-	-	-
603-49500-151 Workers' Compensation Insurance	650	-	-	-
603-49500-154 HRA/Flex Fees	100	-	-	-
Total Personal Services	92,949	-	-	-
<i>Supplies</i>				
603-49500-201 Office Supplies	200	-	-	-
603-49500-204 Stationery, Forms and Envelopes	-	-	-	-
603-49500-210 Operating Supplies	-	-	-	-
603-49500-212 Gasoline/Fuel/Lubricants/Additives	500	-	-	-
603-49500-238 Rep & Main Supply Infrastructure	-	-	-	-
Total Supplies	700	-	-	-
<i>Other Services and Charges</i>				
603-49500-304 Professional Services	5,000	5,000	8,491.25	640.00
603-49500-352 Public Notice	200	100	9.45	9.23
603-49500-403 Repairs and Maintenance - Storm Sewer	60,000	40,000	13,581.13	21,710.30
603-49500-430 Miscellaneous	1,000	1,000	1,650.75	2,452.57
603-49500-440 Schools & Meetings	3,000	3,000	-	-
Total Other Services and Charges	69,200	49,100	23,732.58	24,812.10
TOTAL OPERATING EXPENSES	162,849	49,100	23,732.58	24,812.10
NET INCOME [LOSS] FROM OPERATIONS	255,851	348,900	313,333.32	363,410.33
OTHER FINANCING SOURCES (USES)				
<i>Depreciation -</i>				
603-49500-420 Depreciation	432,000	420,000	-	425,851.01
<i>Other -</i>				
603-36101 Special Assessments	-	-	-	-
603-36210 Interest Earnings	-	1,601	-	-
603-39311 Bond Premium	-	-	-	-
603-49500-617 Bond Discount	-	-	(1,233.37)	-
603-49500-621 Bond Issue Costs	-	-	(3,176.98)	-
603-49500-634 Interest Expense on 2014 Street Project	(2,462)	(3,936)	(3,935.88)	(2,861.34)
603-49500-635 Interest Expense on 2015 Street Project	(3,645)	(5,080)	(5,079.26)	(3,279.05)
603-49500-636 Interest Expense Revenue Bonds of 2016	(4,685)	(6,111)	(6,110.88)	(4,521.06)
603-49500-638 Interest Expense Revenue Bonds of 2018	(14,425)	(16,525)	(16,525.00)	(16,681.58)
603-49500-640 Interest Expense Revenue Bonds of 2020	(20,800)	(23,200)	(23,200.00)	(19,504.94)
603-49500-XXX Interest Expense Revenue Bonds of 2022	(6,908)	(4,720)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(52,925)	(57,971)	(59,261.37)	(46,847.97)
NET INCOME BEFORE OPERATING TRANSFERS	(229,074)	(129,071)	254,071.95	(109,288.65)
OPERATING TRANSFERS				
603-49500-720 Transfers To Other Funds	-	-	-	-
NET INCOME [LOSS] BEFORE BALANCE SHEET ACTIVITY	(229,074)	(129,071)	254,071.95	(109,288.65)
BALANCE SHEET ACTIVITY				
603-22555 Bond Proceeds	-	-	-	-
603-23130 Principal Paid on Debt Service:	-	-	-	-
Stormwater Revenue Bonds of 2022	-	-	-	-
Stormwater Revenue Bonds of 2014	(49,260)	(47,962)	-	-
Stormwater Revenue Bonds of 2015	(47,942)	(46,647)	-	-
Stormwater Revenue Bonds of 2016	(47,644)	(46,320)	-	-
Stormwater Revenue Bonds of 2018	(70,000)	(70,000)	-	-
Stormwater Revenue Bonds of 2020	(80,000)	(80,000)	-	-
TOTAL BALANCE SHEET ACTIVITY	(294,846)	(290,929)	-	-
NET INCOME [LOSS] AFTER BALANCE SHEET ACTIVITY	(523,920)	(420,000)	254,071.95	(109,288.65)

CITY OF CAMBRIDGE
 Street Light Utility Fund Budget Report - Fund #604
 Proposed 2023 Budget

	Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	Actual as of <u>10/31/2022</u>	Actual as of <u>12/31/2021</u>
BUDGET SUMMARY -				
REVENUES				
Charges for Services:				
Street Light Charges	243,900	236,500	198,887	234,440
Penalties etc.	3000	3500	3713.85	4332.73
Other Financing Sources:	-	-	-	
Interest Earnings	-	-	-	
Other Financing Sources	0	0	4568	0
TOTAL REVENUES	246900	240000	207168.71	238772.62
EXPENSES				
Personal Services				
Operating Expenses	240,000	230,000	168,829	251192.67
TOTAL EXPENSES	240000	230000	168829.08	251192.67
NET INCOME [LOSS]	6900	10000	38339.63	-12420.05
REVENUES [CHARGES FOR SERVICES]				
604-37410 Street Light Charges	243,900	236,500	198886.86	234439.89
604-37360 Penalties	3000	3500	3713.85	4332.73
604-37470 Other Revenue			4568	0
TOTAL CHARGES FOR SERVICES	246900	240000	207168.71	238772.62
OPERATING EXPENSES				
Operating expenses				
604-49550-238 Repairs and Maintenance - Supplies	0	0	0	0
604-49550-381 Electric Utilities	180,000	180,000	131287.21	175002.21
604-49550-402 Repairs and Maintenance - Street Lig	60,000	50,000	37541.87	76190.46
Total Other Services and Charges	240000	230000	168829.08	251192.67
TOTAL OPERATING EXPENSES	240000	230000	168829.08	251192.67
NET INCOME [LOSS] FROM OPERATIONS	6900	10000	38339.63	-12420.05
NET INCOME [LOSS]	6900	10000	38339.63	-12420.05

**Goal-- generate \$10,000 per year for future pole replacement. Doing well in 2022, can hold rates for 2023.

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

	Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	Actual as of <u>10/31/2022</u>	Actual <u>12/31/2021</u>
<i>BUDGET SUMMARY -</i>				
<i>REVENUES</i>				
Sales	6,078,709	6,093,800	5,361,758.35	6,755,032.58
Cost of Goods Sold	(4,595,152)	(4,611,500)	(4,026,304.23)	(5,068,661.35)
Gross Profit	1,483,557	1,482,300	1,335,454.12	1,686,371.23
Other Financing Sources:				
Interest Earnings	0	0	-	-
Lottery Proceeds	3,000	0	4,241.93	6,476.89
Other Financing Sources	240	240	355.55	393.00
TOTAL REVENUES	<u>1,486,797</u>	<u>1,482,540</u>	<u>1,340,051.60</u>	<u>1,693,241.12</u>
<i>EXPENSES</i>				
Personal Services	648,476	635,390	465,538.35	566,356.13
Supplies	56,000	54,000	39,398.31	73,295.18
Other Services and Charges	293,321	306,150	224,997.31	269,495.08
Other Financing Uses:				
Depreciation	64,000	62,000	-	63,169.96
Debt Service:				
Interest	0	0	-	-
Transfers to Other Funds	425,000	425,000	625,000	700,000
TOTAL EXPENSES	<u>1,486,797</u>	<u>1,482,540</u>	<u>1,354,933.97</u>	<u>1,672,316.35</u>
NET INCOME (LOSS)	<u>0</u>	<u>0</u>	<u>(14,882.37)</u>	<u>20,924.77</u>

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

		Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	Actual as of <u>10/31/2022</u>	Actual <u>12/31/2021</u>
<i>SALES</i>					
610-37811	Sales - Liquor	2,167,325	2,150,000	1,899,262.88	2,408,138.83
610-37812	Sales - Beer	2,718,665	2,750,000	2,490,764.99	3,020,738.84
610-37813	Sales - Wine	853,175	880,000	669,758.32	947,972.28
610-37815	Sales - Non-Taxable	185,838	170,000	161,818.29	206,486.76
610-37816	Sales - Taxable	154,906	145,000	140,495.14	172,117.54
610-37840	Cash Over [Short]	(1,200)	(1,200)	(341.27)	(421.67)
TOTAL SALES		6,078,709	6,093,800	5,361,758.35	6,755,032.58
<i>COST OF GOODS SOLD</i>					
610-49750-251	Purchases - Liquor	1,582,147	1,570,000	1,387,064.95	1,740,228.62
610-49750-252	Purchases - Beer	2,093,372	2,117,500	1,906,305.62	2,318,131.24
610-49750-253	Purchases-Wine	597,223	620,000	457,316.23	656,884.29
610-49750-259	Purchases - Miscellaneous	279,410	260,000	237,488.12	309,585.54
610-49750-260	Freight and Dray	38,000	38,000	34,748.81	39,119.56
610-37830	Discounts, Deposits and Retu	5,000	6,000	3,380.50	4,712.10
TOTAL COST OF GOODS SOLD		4,595,152	4,611,500	4,026,304.23	5,068,661.35
GROSS PROFIT		1,483,557	1,482,300	1,335,454.12	1,686,371.23
<i>OPERATING EXPENSES</i>					
<i>Personal Services</i>					
610-49750-101	Salaries - Full-Time	270,360	260,104	199,839.67	249,149.51
610-49750-103	Salaries - Part-Time	175,000	175,000	134,789.80	153,683.25
610-49750-102	Overtime - Full-time	8,470	8,155	3,050.05	7,338.17
610-49750-106	Overtime - Part-time	200	1,200	179.43	229.68
610-49750-110	Hours Worked Holiday	12,800	10,000	4,807.71	12,859.03
610-49750-121	PERA - Employer Share	35,784	34,836	24,677.22	31,175.42
610-49750-122	FICA/Medicare - Employer S	36,501	35,532	25,748.19	33,252.47
610-49750-131	Medical/Dental/Life Employ	69,130	69,130	60,322.06	64,705.69
610-49750-132	Longevity Pay	10,301	10,016	-	-
610-49750-133	Deductible Contribution	4,800	4,800	1,933.70	2,700.00
610-49750-153	Unemployment Compensatio	250	250	-	-
610-49750-154	HRA/Flex Fees	350	350	229.70	268.90
610-49750-151	Workers' Compensation	24,530	26,017	9,960.82	10,994.01
Total Personal Services		648,476	635,390	465,538.35	566,356.13
<i>Supplies</i>					
610-49750-201	Office Supplies	2,000	3,000	1,042.25	1,862.52
610-49750-210	Operating Supplies	21,000	18,000	20,328.96	16,142.65
610-49750-220	Maintenance and Repairs Sup	30,000	30,000	17,251.72	55,290.01
610-49750-240	Small Tools and Minor Equip	3,000	3,000	775.38	-
Total Supplies		56,000	54,000	39,398.31	73,295.18

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

	Proposed Budget <u>2023</u>	Adopted Budget <u>2022</u>	Actual as of <u>10/31/2022</u>	Actual <u>12/31/2021</u>
<i>Other Services and Charges</i>				
610-49750-304 Professional Services	3,500	2,500	1,360.35	3,263.93
610-49750-313 IT Services	6,000	6,000	4,442.00	5,546.40
610-49750-321 Telephone	8,000	10,000	5,443.12	7,611.62
610-49750-331 Travel and Meetings	200	200	-	69.22
610-49750-334 Mileage Reimbursement	300	500	274.95	-
610-49750-340 Advertising	40,000	41,000	30,114.59	36,139.91
610-49750-341 Wine Tasting	3,200	3,200	-	-
610-49750-360 Insurance and Bonds	18,000	18,000	15,158.43	11,553.04
610-49750-381 Electric Utilities	27,000	26,500	17,948.32	25,631.48
610-49750-382 Water/Wastewater	1,200	1,300	652.50	1,042.84
610-49750-383 Gas Utilities	3,500	2,000	2,524.68	2,132.93
610-49750-384 Refuse Hauling	6,500	6,500	4,387.42	5,262.28
610-49750-405 Janitorial Duties	8,000	6,000	5,765.44	7,416.00
610-49750-413 Rental-Office Equip	-	-	-	-
610-49750-430 Credit Card Fees	150,671	160,000	124,698.70	155,204.80
610-49750-433 Dues and Subscriptions	6,500	4,200	6,122.00	4,122.00
610-49750-440 Meetings and Schools	3,000	3,000	1,454.00	695.00
610-49750-489 Contract Maint	7,500	15,000	4,650.81	3,583.63
610-49750-453 Taxes and Licenses	250	250	-	220.00
Total Other Services and Charges	293,321	306,150	224,997.31	269,495.08
TOTAL OPERATING EXPENSES	997,797	995,540	729,933.97	909,146.39
NET INCOME [LOSS] FROM OPERATIONS	485,760	486,760	605,520.15	777,224.84
<i>OTHER FINANCING SOURCES (USES)</i>				
Depreciation -				
610-49750-420 Depreciation	64,000	62,000	-	63,169.96
Lottery Sales/Payouts -				
610-36220 Lottery Sales	85,000	85,000	72,034.09	109,972.14
610-49750-461 Lottery Sweep	(50,000)	(50,000)	(36,025.13)	(59,236.25)
610-49750-475 Lottery Paid Out	(32,000)	(35,000)	(31,767.03)	(44,259.00)
Net Lottery Proceeds	3,000	0	4,241.93	6,476.89
Other -				
610-37820 Machine Commissions	-	-	-	-
610-36200 Miscellaneous	240	240	355.55	393.00
610-36210 Interest Earnings	-	-	-	-
610-49750-612 Interest Expense - Lease	-	-	-	-
Total Other	240	240	355.55	393.00
TOTAL OTHER FINANCING SOURCES (US	3,240	240	4,597.48	6,870
NET INCOME [LOSS] BEFORE OPER TRANSFERS	425,000	425,000	610,117.63	720,924.77
<i>OPERATING TRANSFERS</i>				
610-49750-721 Transfer to Parks	-	-	-	(300,000.00)
610-49750-724 Transfer to Special Revenue Fund	-	-	(200,000.00)	-
610-49750-720 Transfer to General Fund	(425,000)	(425,000)	(425,000.00)	(400,000.00)
Total Transfers Out	(425,000)	(425,000)	(625,000)	(700,000)
NET INCOME [LOSS]	0	0	(14,882.37)	20,924.77