

Cambridge City Council Meeting Announcement and Agenda

April 3, 2023 6:00 PM

Cambridge City Hall, 300 3rd Avenue NE

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

Tentative Time	Agenda Item
6:00 pm	1. Call to Order
	2. Pledge of Allegiance
6:03 pm	3. Approval of Agenda
6:05 pm	4. Consent Agenda
	A. Approval of Regular City Council Meeting Minutes for March 20, 2023 (p. 3)
	B. Draft February 2023 Financial Statements (p. 11)
	C. Approve Development Contract for Cambridge Housing Limited Partnership (Cambridge Family Apartments) (p. 81)
	D. Approve Stormwater Maintenance Agreement for Cambridge Housing Limited Partnership (Cambridge Family Apartments) (p. 121)
	E. Authorize Joshua Ryberg as the student rep for the Parks, Trails, and Recreation Commission (p. 127)
	5. Work Session
	A. Letter of Support for New Pathways (p. 129)
	B. Time Capsule (verbal)
	6. Unfinished Business
	7. New Business
	A. 2022 Audit Report Presentation (p. 131)
	1) Auditor Presentation (p. 132)
	2) Annual Comprehensive Financial Report for the Year Ended December 31, 2022 (p. 148)
	3) Audit Management Letter (p. 358)
	4) Legal Compliance Letter (p. 391)
	5) Report on Internal Control (p. 392)
	6) Presentation of GFOA Certificate of Excellence for Financial Reporting for 2021
	B. Approve Proposal for Classification and Compensation Study (p. 395)
	C. Public Hearing Midco 10 year Franchise Agreement Renewal (p. 588)
	D. Resolution R23-026 Proclaiming No Mow May in Cambridge (p.590)
	E. Resolution R23-027 Call for Public Hearing – TIF District 6-25 (p. 592)
	F. Request from LePage to increase refuse hauling rates (p. 594)

	8. Mayor's Report
	9. Council Concerns
	10. City Attorney's Report
	11. City Administrator's Report
	12. Adjourn

Notice to the hearing impaired: Upon request to City Staff, assisted hearing devices are available for public use. Accommodations for wheelchair access, Braille, large print, etc. can be made by calling City Hall at 763-689-3211 at least three days prior to the meeting.

Unless otherwise noted, all meetings are at City Hall in Council Chambers

Upcoming Meetings and Events		
Date	Time	Meeting/Event
April 4, 2023	7:00 pm	Planning Commission
April 10, 2023	7:00 pm	Parks, Trails & Recreation Commission
April 17, 2023	5:45 pm	EDA
April 17, 2023	6:00 pm	City Council
April 20, 2023	6:00 pm	Airport Commission
May 1, 2023	6:00 pm	City Council
May 2, 2023	7:00 pm	Planning Commission
May 15, 2023	5:45 pm	EDA
May 15, 2023	6:00 pm	City Council
June 5, 2023	6:00 pm	City Council
June 6, 2023	7:00 pm	Planning Commission
June 19, 2023	5:45 pm	EDA
June 19, 2023	6:00 pm	City Council

Cambridge City Council Meeting Minutes Monday, March 20, 2023

A regular meeting of the Cambridge City Council was held at Cambridge City Hall Council Chambers, 300 3rd Avenue NE, Cambridge, Minnesota, 55008.

Members Present: Mayor James Godfrey; Council Members Lisa Iverson, Aaron Berg, Mark Ziebarth, and Bob Shogren.

Staff Present: City Administrator Vogel, Deputy City Administrator Smith, City Attorney Jay Squires, Police Chief Schuster, Development Director Westover, Utilities/Public Works Director Schwab, and Assistant to the City Administrator Seiberlich.

Call to Order and Pledge of Allegiance

Godfrey called the meeting to order at 6:00 pm and led the Pledge of Allegiance.

Citizens Forum

No citizens forum

Approval of Agenda

Godfrey requested to strike item #7I Request for Temporary Placement of Dumpster in Alley for Thistle & Ivory from the agenda.

Iverson moved, seconded by Berg, to approve the amended agenda. Motion passed unanimously.

Consent Agenda

Godfrey requested to add 4E Promote Lexi Bougie to PT Night Manager to the consent agenda.

Ziebarth moved, seconded by Iverson, to approve the amended consent agenda Items A-E:

- A. Approval of Regular City Council Meeting Minutes for March 6, 2023
- B. Warrants #125444- #125666 and ACH/Wire items totaling \$2,158,408.76
- C. Approve 4th of July Fireworks Contract with J&M Displays
- D. Resolution R23-025 Designating Election Polling Places

Upon roll call, Godfrey, Shogren, Ziebarth, Berg and Iverson voted aye, no nays. Motion carried.

Work Session

No work session

Unfinished Business

No unfinished business

New Business

A. Resolution R23-019 approving an easement vacation at 1115 Deer Run SW

Westover summarized the request from Timothy Hanna, 1115 Deer Run SW Cambridge, MN 55008, for an easement vacation. The landowner wishes to build a detached garage but was unable to build a detached garage on a separate parcel. The city requested a lot combination. It was discovered the two lots are on different plats, and the county doesn't allow a lot combination for different plats. A plat of the property was required rather than an administrative lot combination.

Westover continued, the plat was approved in November by both the Planning Commission and City Council, but staff mistakenly did not apply for the easement vacation of the existing property lines at that time. If approved, the property owner will record the plat and easement vacation together.

Shogren motioned, seconded by Iverson, to approve Resolution R23-019 easement vacation request at 1105 and 1115 Deer Run SW as presented.

Shogren asked if the garage can be built once the plat was recorded, Westover answered that it could.

All voted aye, no nays, motion passed unanimously.

B-G OVERVIEW of Oak Meadows 2 (Strong Oak Apartments)

Westover gave an overview of the project proposed by developer, Baas Properties, LLC, 380 Garfield St. S., Cambridge, MN 55008, to build a 148-unit apartment building on Outlot B, Oak Meadows 2. Multiple requests were being presented for this project, including: removing Outlot B from the Planned Unit Development (PUD), rezoning Outlot B from PUD to R-3 Multiple Family Residence district, vacating existing easements, Preliminary and Final Plat that will reinstate the vacated easements in new locations, and variance for height of building and for less than the required number of garages and open space parking stalls.

Westover continued, Outlot B, Oak Meadows 2, was identified as a PUD in 2004, previously the property was zoned R-3 Multiple Family Residence district. The Future Land Use map currently identifies the property as High Density Residential. Staff feel the request is warranted since it has been 19 years with no development on this parcel. The density allowed for R-3 on the 6.78-acre site is 148 units. The PUD allows an additional 15% allowance, up to 170 units. The developer is choosing to remove the property from the PUD and conform to R-3 density standards and build 148 units.

Westover noted the property is encumbered by existing drainage and utility easements. There is a north-south easement with public sewer and water lines. This easement and utilities were installed for the existing townhomes, and planned to serve future townhomes. The location inhibits the proposed apartment design, therefore the developer has requested to move the utilities and the easement at their expense. The east-west easement holds an existing public sanitary sewer main. The main was not installed in the center of the easement. This easement needs to be corrected so the main is centered; the main will not be relocated.

Westover said the preliminary and final plat are proposed. The property is an outlot, and all outlots must be platted into lots and blocks prior to any development occurring on site.

A variance is requested, Westover reported, to build at a height of 49' 6" where only 45' is allowed, to build 121 garage stalls where 148 are required, and to build 152 open parking spaces instead of the required 185. The height request is due to the main level parking beneath the units, with three stories of units above, making it four levels total. The developer researched bringing in fill and constructing the garages underground, but this added extra cost, interfered with the easements, and caused drainage concerns. Main level parking is desirable, especially over detached garages. The developer is also requesting a garage and open space parking variance due to the pro-forma report submitted. The developer has shown all required parking garages and open parking stalls on the site plan. The city can exercise its right to require the builder to construct additional garages in the future if deemed necessary.

Westover explained that nearby residents expressed concerns about additional traffic congestion with this proposed apartment. City Engineer Blank confirmed that Old Main Street South has been built to handle heavy traffic. Old Main Street South is a dead end, therefore not carrying a significant amount of traffic, and the street is designed to handle the addition of this apartment building, the Cambridge Family Apartments, the existing single-family homes, and the school in the area. The biggest issue will be when school begins and ends each day, the wait times may be longer and this will be an inconvenience for residents but does not warrant any traffic studies or denial of the request.

Westover said another concern is the effect an apartment will have on nearby property values. The Isanti County Assessor has stated that the idea of property values decreasing due to multi-family housing is not supported by research. Studies have shown that dense populations have minimal or even sometimes positive effects on surrounding home values. There was no evidence that this development will create any negative influence or adverse conditions to surrounding home values.

Crime was another concern, Westover informed. Police Chief Schuster stated the city does not have statistics on apartment buildings specifically, but the city has not identified any particular residential area where crime is higher than other neighborhoods, crime is higher in retail. However, as population increases, the chance of crime also increases. One particular apartment complex did have more calls for service in the past, but once management changed and residents were being screened the calls for service dropped dramatically.

Westover said according to our most recent housing study completed in 2019 the city has an apartment vacancy rate of 1.2%, only seven out of 579 units were vacant. Affordable apartments also had a very low vacancy. Since 2019, there has been 236 total units completed and rented, 48 units expected to open in April 2023, and 65 units expected to start construction in 2023. If Strong Oak Apartments are approved, there will be a total of 497 additional units. While numerous multi-family units have been constructed since the study, staff has not heard of any shift in vacancy. As soon as the multi-family units are built, they are full.

B & C. Removal from PUD and Rezoning to R-3

Westover presented the details of this request to remove Outlot B, Oak Meadows 2 from its Planned Unit Development (PUD) designation and to rezone the property to an R-3 Multiple Family Residence district in the overview.

Iverson motioned, seconded by Berg, to approve Resolution R23-020 to remove Outlot B, Oak Meadows 2, from the PUD designation, and also to approve Ordinance No. 766 approving the rezoning of Outlot B, Oak Meadows 2, from PUD district 1-05 to R-3 Multiple Family Residence district as presented, and allow staff to publish a summary of the Ordinance.

Shogren asked if, on the provided map, the highlighted parcel across the highway to the East had the same PIN, Westover said that parcel has a different PIN and it shouldn't show selected on the map.

All voted aye, no nays, motion passed unanimously.

D. Resolution R23-021 approving an easement vacation for Oak Meadows 2

Westover previously summarized the request to vacate the existing easements of the Oak Meadows 2 plat.

Berg motioned, seconded by Ziebarth, to approve Resolution R23-021 to vacate the drainage and utility easements in Outlot B, Oak Meadows 2, as presented. All voted aye, no nays, motion passed unanimously.

E & F. Resolution R23-022 approving a Preliminary Plat and Resolution R23-023 approving a Final Plat for Oak Meadows 2

Earlier, Westover summarized the preliminary and final plat for lot 1, block one Oak Meadows 2, on 6.78 acres.

Iverson motioned, seconded by Shogren, to approve Resolution R23-022 for a preliminary plat of Oak Meadows, and Resolution R23-023 for a final plat of Oak Meadows. All voted aye, no nays, motion passed unanimously.

G. Resolution R23-024 approving a variance for height and parking for Oak Meadows 2

As previously discussed, Westover said a variance was requested to exceed the height requirements of city code and to build less than the required number of garage stalls and open parking spaces. This project is similar to The Emerald Apartments from the same builder. The Emerald currently has 128 out of the 150 garages constructed, and only 121 of the garages are occupied. It also has 210 open parking spaces constructed, and only 68 of those are occupied. Based on this information, the developer is requesting to initially build less than the required number of garages and open parking spaces.

Godfrey asked if the proposed project was comparable to The Emerald in terms of rent, density, etc.

As a representative of the project, Brian Baas, 380 S. Garfield St., approached the podium. Baas said this project has the same co-developer, Rise Capital, as The Emerald. The design, rent, amenities, and parking are all similar. Based on those stats they'd like to start conservative to save cost.

Shogren asked if The Emerald only built part of the required garages and open spaces, Westover said that it had.

Berg motioned, seconded by Godfrey, to approve Resolution R23-024 allowing a variance for the apartment building height not to exceed 50' and to allow building 121 garages rather than the required 148 garage stalls and to build 152 open parking spaces instead of the required 185.

Iverson asked how long would the pro-forma be effective, Westover answered there wasn't a time limit. Ziebarth asked how a pro-forma worked, Westover explained if there were complaints or the city felt additional parking was warranted, they can make a request of the builder to build more garages or open spaces. Ziebarth expressed concern that developers requesting parking variances was becoming a trend and was hesitant to continue to allow it.

Squires recommended to add a condition to the resolution that allows the city to revisit and require additional parking if determined necessary. Westover noted it was included in a "whereas" clause. Squires asked for it to be added in the "Now, therefore" section as well. It was agreed to add "The City has the right to revisit the parking and exercise its right to require additional parking as necessary and/or required by city code." to the resolution.

Berg amended his motion to include the city attorney's recommendation, Godfrey seconded.

Shogren asked how the Planning Commission voted, Westover replied that they discussed a flat roof design and questioned the site plan showing garages over the easement, which Westover said would be fixed in the site plan review. Planning Commission recommended approval.

Shogren asked staff to review the current building height ordinance to allow for taller buildings, the current ordinance feels outdated now that firefighting equipment has evolved allowing for taller building height. He stated he was against having variances issued.

All voted aye, no nays, motion passed unanimously.

H. Ordinance 767 approving an amendment to Section 156.085 Outdoor Storage (Storage Pods)
Westover presented the request by the City of Cambridge to amend Title XV: Land Use, Chapter 156 Zoning, Section 156.085 Outdoor Storage.

Westover stated the major changes to the ordinance gives city staff the ability to allow pods as a temporary use if the applicant has a permit or other proof of need, with an approved site plan and timeline, instead of an Interim Use Permit (IUP). It allows a limited number of non-temporary pods in the B-2 and I-1 Districts for large sites of 10+ Acres; in the I-2 District for sites with more than two Acres, and in all I-3 Districts. It sets new conditions for non-temporary use of pods to keep them from becoming visual nuisances or safety risks, and also requires approval of a building permit for non-temporary pods to comply with the State Building Code.

Westover said while researching potential proposals, Staff reached out to over a dozen cities around Minnesota and found a wide range of answers on how they handle storage containers. The most common answer was that they are allowed for a certain number of days per calendar year. A number of others allow a small number permanently if set conditions are met. Staff considered a wide range of solutions to best address the IUP process not conforming with State Building Codes.

Westover reported this proposal would allow 16 existing businesses throughout the city to have storage pods. Of these, five already have pods. Staff hope that this ordinance will balance compliance with State Building Code and addressing safety and visual concerns, while allowing a small number of pods for the financial benefit of our businesses and make the process simpler.

Shogren asked if Cambridge Storage would be out of compliance since they are using their pods for storage rentals, Westover answered that their IUP doesn't expire for 4 years, and the business plans on having them removed according to their IUP. Shogren asked if curb and gutter were still required, Westover said it was no longer needed for storage pods.

Vogel said by eliminating the IUP process and creating a solution that satisfies building safety and business interest creates simpler process for staff to administer, making the process much smoother with less requests to Council and Planning Commission.

Berg motioned, seconded by Ziebarth, to approve the amendment to Title XV: Land Use, Chapter 156 Zoning, Section 156.085 Outdoor Storage as presented and approve posting of Summary Publication.

Berg thanked Nosbush for creating a solution that takes the IUP decision from the Planning Commission and City Council and makes the process smoother.

All voted aye, no nays, motion passed unanimously.

J. Waste Management Rate Change Request

Vogel said Waste Management (WM) has requested to change the rates for collection of yard waste. Under the current contract this is a contractual right of our refuse haulers, but it does require City Council approval. Broadly stated, WM is incurring much higher costs for yard waste collections now, because instead of carting the waste to Braham, they now have to drive to Blaine due to contaminate issues. This has caused a significant increase in the expense for WM.

Ziebarth asked if WM educated residents on cleaning up yard waste prior to this request, he is a WM customer and hadn't heard any communication regarding extra contaminants in yard waste. He felt the company should have tried to make customers aware there was an issue to potentially avoid the rate change. Vogel said he didn't know what WM had done to educate their customers.

Vogel mentioned the schedule for downtown collection was changing to be more efficient. Currently LePage and Sons and Waste Management switch collection coverage every 6 months, and this is changing to switching annually. Waste Management will also provide containers for the customer appreciation event at no charge.

Berg verified the rate change request was from \$45.60 to \$95.00 annually, which was more than double, Vogel noted that was correct.

Shogren asked if LePage and Sons rates were comparable, Vogel replied he didn't know without research but noted LePage was planning on presenting a general rate increase soon. WM was only requesting an increase on yard waste.

Shogren asked it was possible to amend the ordinance to allow a third refuse hauler to service residents, or would that have to wait until the current contracts are up in 2024. Vogel was unsure but said he would research this and follow up at the next meeting. Berg said the current ordinance states the city can have up to three haulers, Godfrey clarified that the third hauler is commercial only.

Godfrey felt if the ordinance was amended the companies should have the right to re-bid since their contract is based on only two companies. Shogren thought if the city was bound by the contract, the companies should be as well. Vogel said overall he felt contracts should be upheld, but he felt this increase was a reasonable request and they have contractual right to renegotiate through Council.

Shogren asked if WM can stop providing services mid contract if this request was denied, Squires answered that paragraph four in the contract gives the right to negotiate fees though City Council doesn't have to approve the request. Paragraph 16 states the contract can be terminated with a 60-day notice by either party.

Shogren motioned to deny requested rate change. No second.

Iverson motioned, seconded by Ziebarth, to honor WM's rate change request as presented.

Iverson stated WM didn't make the decision to bring yard waste to Blaine, it was due to citizens actions. Shogren felt that, despite this, the large increase was unreasonable.

Ziebarth reminded Council that this is an optional service, but questioned what residents will do with their yard waste if they opt out of the service due to cost. He felt communication with service providers should be improved, and providers should be relaying concerns before getting to this point. Berg had similar concerns that residents will see the large increase, cancel their service, and add yard waste to the trash.

Shogren asked what it would take to open the city compost site again, Godfrey said it was closed because garbage was being dropped off and it was costly to the city. Shogren asked if staff could be present to prevent that from happening. Even with the extra cost, the service may be worth it.

Iverson asked if the rates would be billed monthly or only increased during the summer months.

Randy Ott, representative of WM, approached the podium. He said it would be billed as a one-time fee. He clarified the requested increase wasn't due to added cost driving to Blaine, but because that center charges much more to drop off yard waste than the previous site. He noted the requested \$95.00 charge was less than LePage and Sons at \$99.00 for the same service. Iverson asked if it could be spread out monthly payments and not one large payment, Ott said he would look into it.

Godfrey asked Ott how customers were educated on what was considered contamination. Ott answered that drivers leave a post it note currently, but clearer labels for the receptacles could be offered. Iverson asked if an email could be sent to customers at the start of the season, Ott said they could include what is acceptable yard waste with rate increase email that will be sent.

Berg and Shogren voted nay, Ziebarth, Iverson and Godfrey voted aye. Motion passes 3/2.

Mayor's Report

No mayors report

Council Concerns

No council concerns

City Attorney's Report

No city attorney's report

City Administrator's Report

Vogel thanked Congressman Stauber's office for meeting with staff and council members on Friday. Stauber pledged support to help streamline communication with local railroad and gas companies for emergency preparedness, and offered continued support on infrastructure projects.

Vogel continued, building season is underway and there is an increase in inquiries from developers and businesses.

Adjournment of Council Meeting

Being no further business before the City Council, Shogren moved, seconded by Ziebarth, to adjourn the regular meeting at 7:03 pm. Motion carried unanimously.

James A. Godfrey, Mayor

ATTEST:

Evan Vogel, City Administrator

Prepared by: Caroline Moe, Director of Finance

Background

Attached for your review are the **Draft** Monthly Financial Reports for the two months ended February 28, 2023. Included in the Monthly Financial Reports are the following components:

Financial Snapshot

Outstanding City Debt

General Fund – Amended 2023 Budget Compared to Actual

Special Revenue Funds:

Airport Operating Fund – Adopted 2023 Compared to Actual

Debt Service Fund Summary: Adopted 2023 Budget Compared to Actual

Capital Fund Summary:

Adopted 2023 Budget Compared to Actual

Enterprise Funds:

Water Utility - Adopted 2023 Budget Compared to Actual

Wastewater Utility - Adopted 2023 Budget Compared to Actual

Stormwater Utility- Adopted 2023 Budget Compared to Actual

Street Light Utility- Adopted 2023 Budget Compared to Actual

Liquor Store – Adopted 2023 Budget Compared to Actual.

Cash and Investment Summary

Park Expenditure Breakdown Report

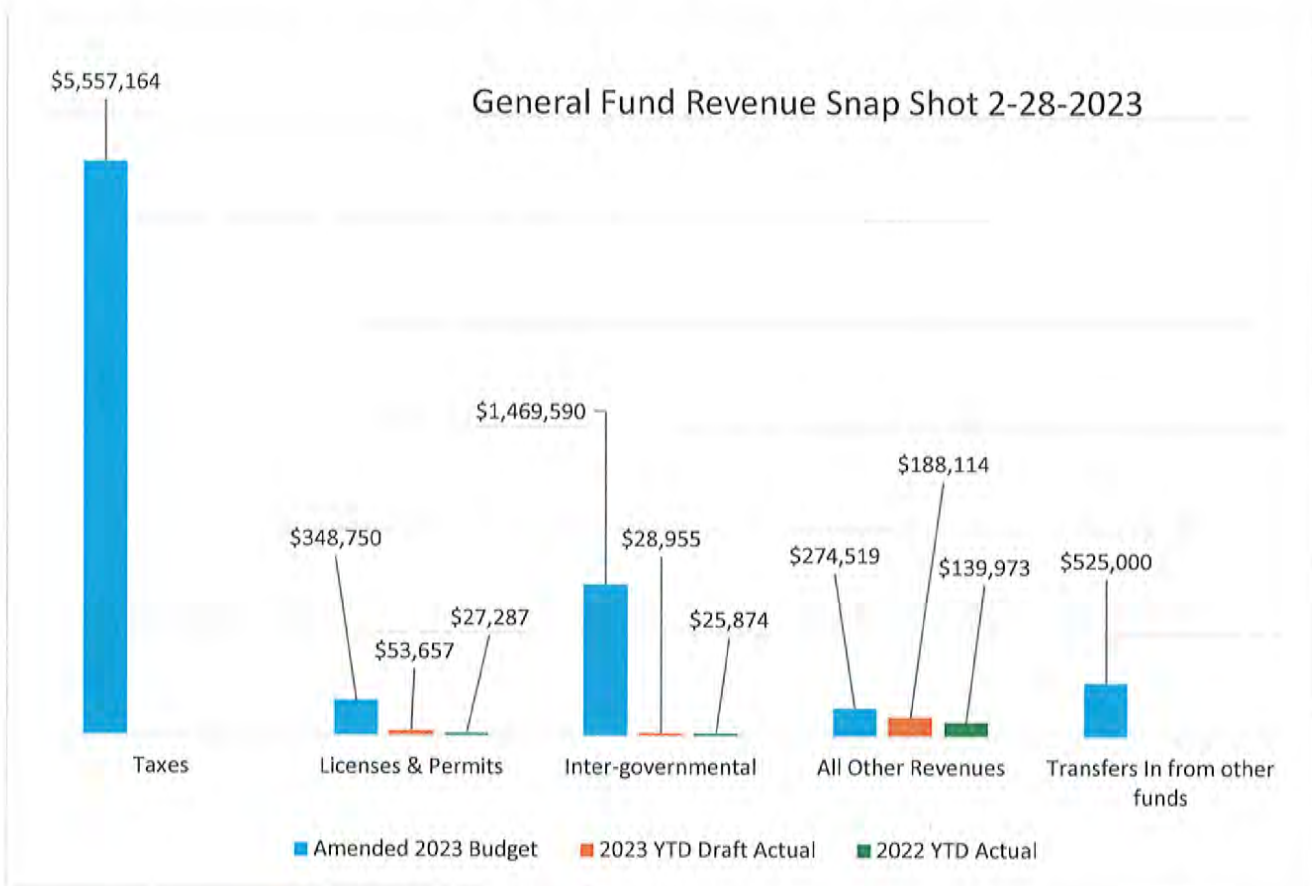
Compatibility with Strategic Goals:

Regular financial reporting to the City Council supports core strategy #5—Foster engaged, informed, and involved citizens and community, specifically related to the strategic objective of build trust with the community by maintaining clean audits, clear communication and transparency. Routine publishing of monthly financial statements provides transparent updates on the City’s financial condition.

Council Action Requested

NONE REQUIRED - For discussion only.

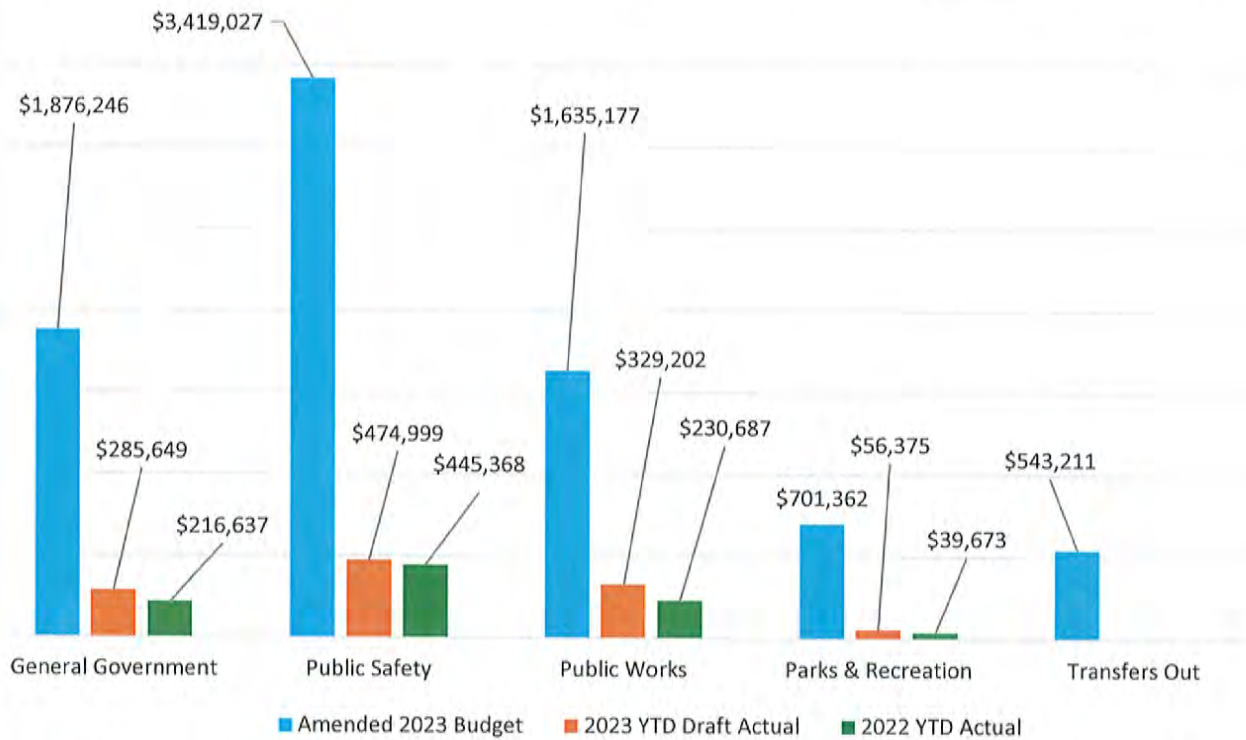
Council Financial Snapshot



Notes—

- Tax revenue is only received in July and December from Isanti County.
- Permit revenue collection is slow in January and then typically picks up once the construction season ramps up.
- Inter-governmental revenue is primarily received in July, October and December.
- Other revenue is slightly higher than previous years as township fire contract billings were higher than prior year due to terms of new service contract.
- Transfers are typically made later in the year.

General Fund Expenditure Snap Shot 2-28-2023



Notes—Increase in General Government expenditures over prior year is due to Building and Planning staff positions being filled in January-February 2023 when in January-February 2022, they were not. Public Works expenditures are up in 2023 as compared to 2022 due to costs related to SNOW removal—plowing overtime, fuel for vehicles and snow removal materials.

Transfers out will occur later in the year.

Behind the numbers—

16/2

Cambridge is protected by sixteen full-time police officers supported by two office staff professionals. We also employ part-time police officers to help cover shift vacancies that occur. The Police Department has the largest expenditure budget within the City.

Behind the numbers—

57/6

Cambridge maintains fifty-seven miles of streets with six snow plows, two loaders, and two sidewalk machines. The Street Dept plows when two inches or more of snow is received. The Street Dept also sands/salts when conditions are slippery. To report street concerns, call 689-1800.

Behind the numbers—

18

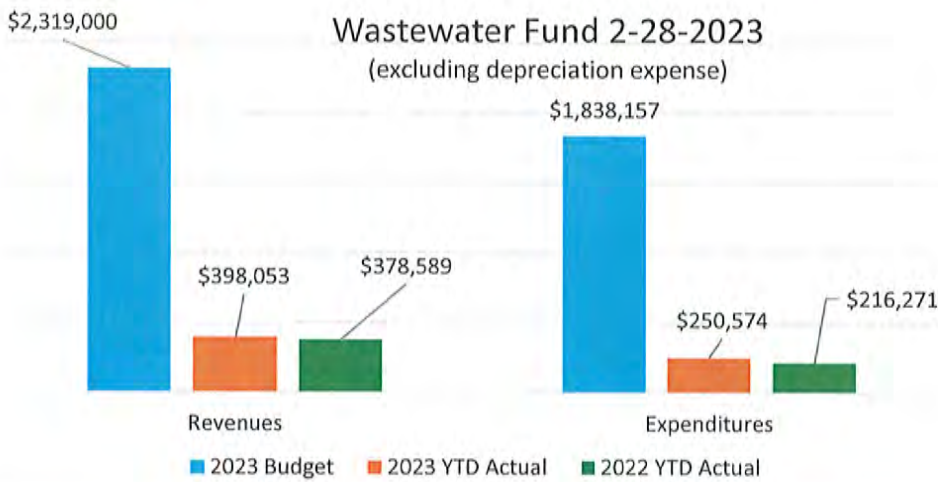
Cambridge has eighteen parks. Park locations and amenities can be found on the City's website at www.ci.cambridge.mn.us

Water Fund 2-28-2023 (excluding depreciation expense)



Water Fund Notes—
Revenue and expense on track for 2023.

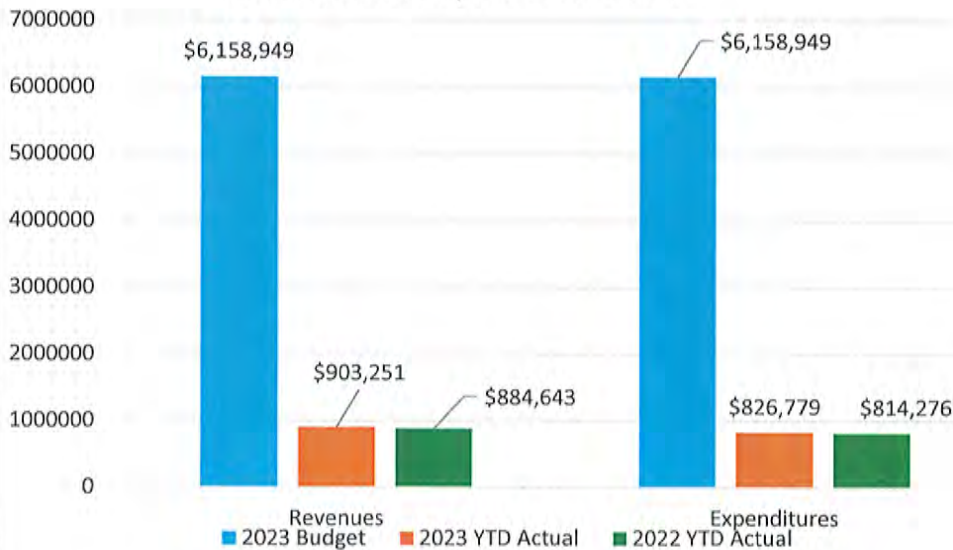
Wastewater Fund 2-28-2023 (excluding depreciation expense)



Wastewater Fund Notes—
Revenue is on track for 2023.

Expenditures for 2023 are higher than 2022 due to \$20K more of supplies including chemical purchases and additional costs for lift station repairs.

Northbound Liquor 2-28-2023



Northbound Liquor-

Revenues and Expenditures on track thus far in 2023.

Outstanding City Debt 2/28/2023



CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
REVENUE						
TAXES	5,557,164.00	5,557,164.00	.00	(5,557,164.00)	.00	5,593,724.35
LICENSES AND PERMITS	337,850.00	348,750.00	53,657.14	(295,092.86)	15.39	678,365.00
INTERGOVERNMENTAL REVENUES	1,469,590.00	1,469,590.00	28,955.15	(1,440,634.85)	1.97	1,518,434.56
CHARGES FOR SERVICES	144,011.00	144,011.00	170,730.15	26,719.15	118.55	149,642.41
FINES AND FORFEITURES	42,000.00	42,000.00	4,207.23	(37,792.77)	10.02	48,782.36
OTHER	83,508.00	88,508.00	13,176.34	(75,331.66)	14.89	89,744.30
OTHER FINANCING SOURCES	525,000.00	525,000.00	.00	(525,000.00)	.00	625,000.00
TOTAL FUND REVENUE	8,159,123.00	8,175,023.00	270,726.01	(7,904,296.99)	3.31	8,703,692.98
EXPENDITURES						
GENERAL GOVERNMENT						
MAYOR AND CITY COUNCIL	64,460.00	64,460.00	5,824.59	58,635.41	9.04	58,872.38
ADMINISTRATION	425,130.00	430,130.00	75,427.31	354,702.69	17.54	338,765.63
ELECTIONS	3,200.00	3,200.00	.00	3,200.00	.00	7,587.70
FINANCE/MIS	369,873.00	369,873.00	60,289.31	309,583.69	16.30	337,828.31
LEGAL	126,000.00	126,000.00	4,166.67	121,833.33	3.31	111,739.94
BUILDING DEPARTMENT	338,505.00	339,105.00	56,866.10	282,238.90	16.77	450,005.95
ENGINEERING	40,000.00	40,000.00	2,225.00	37,775.00	5.56	32,575.47
PLANNING	342,982.00	343,282.00	52,873.52	290,408.48	15.40	269,260.76
NEW CITY HALL BUILDING	160,196.00	160,196.00	27,976.79	132,219.21	17.46	139,849.78
TOTAL GENERAL GOVERNMENT	1,870,346.00	1,876,246.00	285,649.29	1,590,596.71	15.22	1,746,485.92
PUBLIC SAFETY						
POLICE DEPARTMENT	2,979,147.00	2,979,147.00	426,763.98	2,552,383.02	14.33	2,597,788.09
FIRE DEPARTMENT	430,280.00	430,280.00	46,789.94	383,490.06	10.87	487,629.69
EMERGENCY MANAGEMENT	4,600.00	4,600.00	644.64	3,955.36	14.01	3,895.58
ANIMAL CONTROL	5,000.00	5,000.00	800.00	4,200.00	16.00	4,800.00
TOTAL PUBLIC SAFETY	3,419,027.00	3,419,027.00	474,998.56	2,944,028.44	13.89	3,094,113.36
STREETS						
STREETS	1,625,177.00	1,635,177.00	329,202.08	1,305,974.92	20.13	1,478,843.22
TOTAL STREETS	1,625,177.00	1,635,177.00	329,202.08	1,305,974.92	20.13	1,478,843.22
PARK AND RECREATION						
PARKS & RECREATION	572,562.00	572,562.00	49,015.96	523,546.04	8.56	437,901.02
LIBRARY	128,800.00	128,800.00	7,359.29	121,440.71	5.71	117,932.93
TOTAL PARK AND RECREATION	701,362.00	701,362.00	56,375.25	644,986.75	8.04	555,833.95
UNALLOCATED EXPENDITURES						
TRANSFERS OUT	543,211.00	543,211.00	.00	543,211.00	.00	1,659,767.77

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL UNALLOCATED EXPENDITURES	543,211.00	543,211.00	.00	543,211.00	.00	1,659,767.77
TOTAL FUND EXPENDITURES	8,159,123.00	8,175,023.00	1,146,225.18	7,028,797.82	14.02	8,535,044.22
NET REVENUE OVER EXPENDITURES	.00	.00	(875,499.17)	875,499.17		168,648.76

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TAXES						
101-31010 TAXES - CURRENT	5,525,620.00	5,525,620.00	.00	5,525,620.00	.00	5,547,626.70
101-31020 TAXES - DELINQUENT	30,000.00	30,000.00	.00	30,000.00	.00	29,022.32
101-31060 PENALTIES AND INTEREST	1,544.00	1,544.00	.00	1,544.00	.00	1,513.21
101-31061 TAX ON FORFEITED PROP PURCHAS	.00	.00	.00	.00	.00	15,562.12
TOTAL TAXES	5,557,164.00	5,557,164.00	.00	5,557,164.00	.00	5,593,724.35
LICENSES AND PERMITS						
101-32110 LIQUOR LICENSES	14,000.00	16,000.00	.00	16,000.00	.00	18,800.00
101-32180 CIGARETTES	3,000.00	4,200.00	.00	4,200.00	.00	4,200.00
101-32184 CABLE FRANCHISE FEES	60,000.00	62,000.00	4,913.54	57,086.46	7.93	62,303.25
101-32185 REFUSE HAULER FRANCHISE FEE	2,550.00	2,550.00	.00	2,550.00	.00	2,550.00
101-32199 OTHER BUS LIC & PERMITS	500.00	500.00	.00	500.00	.00	1,575.00
101-32218 CITY SHARE ELEC INSPECTIONS	5,000.00	5,000.00	636.60	4,363.40	12.73	55,844.90
101-32219 RETAINAGE OF BLDG SURCHARGE	300.00	300.00	.00	300.00	.00	604.66
101-32220 BUILDING PERMITS	195,000.00	200,700.00	37,888.00	162,812.00	18.88	405,258.21
101-32221 EXCAVATING PERMITS	.00	.00	.00	.00	.00	108.00
101-32222 MECHANICAL PERMITS	22,000.00	22,000.00	3,176.00	18,824.00	14.44	24,895.91
101-32225 INVESTIGATION (PENALTY FEE)	.00	.00	.00	.00	.00	1,402.00
101-32226 CONTRACTOR LIC VERIFICATIONFEE	500.00	500.00	15.00	485.00	3.00	430.00
101-32230 PLUMBING PERMITS	14,000.00	14,000.00	4,665.00	9,335.00	33.32	16,139.20
101-32240 SIGN PERMITS	1,000.00	1,000.00	100.00	900.00	10.00	1,250.00
101-32298 RENTAL REGISTRATION FEE	10,000.00	10,000.00	450.00	9,550.00	4.50	13,425.00
101-32299 PLANNING & ZONING FEES	10,000.00	10,000.00	1,813.00	8,187.00	18.13	69,578.87
TOTAL LICENSES AND PERMITS	337,850.00	348,750.00	53,657.14	295,092.86	15.39	678,365.00
INTERGOVERNMENTAL REVENUES						
101-33165 FEDERAL GRANTS - OTHER	.00	.00	2,140.02	(2,140.02)	.00	6,741.74
101-33401 LOCAL GOVERNMENT AID (LGA)	1,120,317.00	1,120,317.00	.00	1,120,317.00	.00	1,059,979.00
101-33404 STATE AID - OTHER	8,273.00	8,273.00	1,815.13	6,457.87	21.94	5,910.00
101-33418 MSA - MAINTENANCE	50,000.00	50,000.00	25,000.00	25,000.00	50.00	50,000.00
101-33420 FIRE STATE AID (2% INS PREM.)	.00	.00	.00	.00	.00	99,739.59
101-33421 POLICE STATE AID	150,000.00	150,000.00	.00	150,000.00	.00	144,240.95
101-33422 SCHOOL DIST COST FOR OFFICER	136,000.00	136,000.00	.00	136,000.00	.00	146,091.31
101-33610 CTY GRANTS & AIDS FOR HWYS	5,000.00	5,000.00	.00	5,000.00	.00	5,731.97
TOTAL INTERGOVERNMENTAL REVE	1,469,590.00	1,469,590.00	28,955.15	1,440,634.85	1.97	1,518,434.56

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>CHARGES FOR SERVICES</u>						
101-34102 FILING FEES	.00	.00	.00	.00	.00	90.00
101-34105 SALES - MAPS, COPIES, ETC.	100.00	100.00	6.00	94.00	6.00	71.00
101-34106 STREET LIGHT O&M	.00	.00	.00	.00	.00	3,000.00
101-34110 SOLAR LEASE REVENUE	7,500.00	7,500.00	.00	7,500.00	.00	7,959.06
101-34201 POLICE DEPARTMENT REPORTS	500.00	500.00	170.00	330.00	34.00	599.00
101-34202 POLICE ADMINISTRATION FEES	2,500.00	2,500.00	1,800.00	700.00	72.00	3,365.00
101-34205 PAWN SHOP TRANSACTION REVENUE	2,000.00	2,000.00	500.00	1,500.00	25.00	3,000.00
101-34206 FIRE PROT TOWNSHIP CONTRACT	120,000.00	120,000.00	163,556.15	(43,556.15)	136.30	117,906.35
101-34210 FIRE PROTECTION ADMINISTRATION	2,411.00	2,411.00	3,483.00	(1,072.00)	144.46	2,442.00
101-34925 PARK ACTIVITY FEES	6,000.00	6,000.00	255.00	5,745.00	4.25	6,255.00
101-34930 ART FAIR FEES	1,000.00	1,000.00	.00	1,000.00	.00	1,085.00
101-34951 SALE OF SERVICE AND SUPPLIES	.00	.00	.00	.00	.00	2,590.00
101-34958 ICE RINK LEASE REVENUE	2,000.00	2,000.00	960.00	1,040.00	48.00	1,280.00
TOTAL CHARGES FOR SERVICES	144,011.00	144,011.00	170,730.15	(26,719.15)	118.55	149,642.41
<u>FINES AND FORFEITURES</u>						
101-35101 COURT FINES	40,000.00	40,000.00	3,247.23	36,752.77	8.12	40,687.36
101-35102 PARKING FINES	1,000.00	1,000.00	700.00	300.00	70.00	1,630.00
101-35104 ANIMAL CONTROL FINES	1,000.00	1,000.00	260.00	740.00	26.00	3,190.00
101-35105 ADMINISTRATIVE CITATION FINE	.00	.00	.00	.00	.00	3,275.00
TOTAL FINES AND FORFEITURES	42,000.00	42,000.00	4,207.23	37,792.77	10.02	48,782.36
<u>OTHER</u>						
101-36102 SPECIAL ASSESSMENT INTEREST	.00	.00	.00	.00	.00	68.26
101-36200 MISCELLANEOUS	.00	.00	75.00	(75.00)	.00	41.67
101-36210 INTEREST EARNINGS	5,000.00	5,000.00	.00	5,000.00	.00	71,041.68
101-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	(77,542.62)
101-36220 FACILITY RENTAL	3,600.00	8,600.00	983.34	7,616.66	11.43	10,638.37
101-36230 DONATIONS	2,000.00	2,000.00	.00	2,000.00	.00	4,565.00
101-36231 LIBRARY LEASE RENT	72,708.00	72,708.00	12,118.00	60,590.00	16.67	71,708.00
101-36235 LIBRARY ROOM RENTAL	.00	.00	.00	.00	.00	2,640.00
101-36240 PATRONAGE CAPITAL	200.00	200.00	.00	200.00	.00	583.94
101-36241 FIRE DEPT PRIVATE GRANTS	.00	.00	.00	.00	.00	6,000.00
TOTAL OTHER	83,508.00	88,508.00	13,176.34	75,331.66	14.89	89,744.30

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>OTHER FINANCING SOURCES</u>						
101-39203 TRANSFERS FROM OTHER FUNDS	525,000.00	525,000.00	.00	525,000.00	.00	625,000.00
TOTAL OTHER FINANCING SOURCES	525,000.00	525,000.00	.00	525,000.00	.00	625,000.00
 TOTAL FUND REVENUE	<u>8,159,123.00</u>	<u>8,175,023.00</u>	<u>270,726.01</u>			<u>8,703,692.98</u>

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
MAYOR AND CITY COUNCIL						
<i>PERSONAL SERVICES</i>						
101-41110-101 FULL-TIME EMPLOYEES - REGULAR	29,900.00	29,900.00	4,983.36	(24,916.64)	16.67	29,900.16
101-41110-122 FICA/MEDICARE (EMPLOYER)	2,290.00	2,290.00	381.18	(1,908.82)	16.65	2,287.16
101-41110-151 WORKERS' COMPENSATION PREMIU	170.00	170.00	.00	(170.00)	.00	114.36
TOTAL PERSONAL SERVICES	32,360.00	32,360.00	5,364.54	(26,995.46)	16.58	32,301.68
<i>SUPPLIES</i>						
101-41110-200 MISCELLANEOUS OFFICE SUPPLIES	100.00	100.00	.00	(100.00)	.00	.00
101-41110-210 MISCELLANEOUS OPER SUPPLIES	250.00	250.00	.00	(250.00)	.00	21.99
101-41110-214 EMPLOYEE RECOGNITION	500.00	500.00	.00	(500.00)	.00	419.66
TOTAL SUPPLIES	850.00	850.00	.00	(850.00)	.00	441.65
<i>OTHER SERVICES AND CHARGES</i>						
101-41110-304 MISC PROFESSIONAL SERVICES	1,000.00	1,000.00	.00	(1,000.00)	.00	325.00
101-41110-331 TRAVEL/MEALS/LODGING	2,500.00	2,500.00	110.05	(2,389.95)	4.40	1,725.72
101-41110-334 MILEAGE REIMBURSEMENT	150.00	150.00	.00	(150.00)	.00	.00
101-41110-340 ADVERTISING	200.00	200.00	.00	(200.00)	.00	.00
101-41110-360 INSURANCE AND BONDS	400.00	400.00	.00	(400.00)	.00	272.93
TOTAL OTHER SERVICES AND CHA	4,250.00	4,250.00	110.05	(4,139.95)	2.59	2,323.65
<i>MISCELLANEOUS</i>						
101-41110-430 MISCELLANEOUS	100.00	100.00	.00	(100.00)	.00	.00
101-41110-433 DUES AND SUBSCRIPTIONS	100.00	100.00	.00	(100.00)	.00	30.00
101-41110-440 SCHOOLS AND MEETINGS	2,800.00	2,800.00	350.00	(2,450.00)	12.50	978.00
101-41110-441 SISTER CITY ACTIVITIES	500.00	500.00	.00	(500.00)	.00	160.00
101-41110-455 FIREWORKS DISPLAY EXPENSES	18,500.00	18,500.00	.00	(18,500.00)	.00	17,275.00
101-41110-456 ART FESTIVAL	2,000.00	2,000.00	.00	(2,000.00)	.00	837.00
101-41110-457 DOWNTOWN BANNERS & SIGNAGE	500.00	500.00	.00	(500.00)	.00	.00
101-41110-458 DOWNTOWN FLOWER BASKET PROJ	2,500.00	2,500.00	.00	(2,500.00)	.00	4,525.40
TOTAL MISCELLANEOUS	27,000.00	27,000.00	350.00	(26,650.00)	1.30	23,805.40
TOTAL MAYOR AND CITY COUNCIL	64,460.00	64,460.00	5,824.59	(58,635.41)	9.04	58,872.38

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
ADMINISTRATION						
<i>PERSONAL SERVICES</i>						
101-41320-101	192,601.00	192,601.00	29,159.69	(163,441.31)	15.14	165,221.79
101-41320-103	41,593.00	41,593.00	5,952.66	(35,640.34)	14.31	33,449.65
101-41320-121	17,635.00	17,635.00	2,633.42	(15,001.58)	14.93	14,723.14
101-41320-122	17,987.00	17,987.00	2,634.05	(15,352.95)	14.64	14,876.15
101-41320-131	37,847.00	37,847.00	9,599.85	(28,247.15)	25.36	31,431.34
101-41320-132	930.00	930.00	.00	(930.00)	.00	.00
101-41320-133	3,300.00	3,300.00	.00	(3,300.00)	.00	780.00
101-41320-151	1,937.00	1,937.00	.00	(1,937.00)	.00	816.83
101-41320-153	7,500.00	7,500.00	.00	(7,500.00)	.00	13,623.61
101-41320-154	200.00	200.00	45.88	(154.12)	22.94	130.66
<i>TOTAL PERSONAL SERVICES</i>	<i>321,530.00</i>	<i>321,530.00</i>	<i>50,025.55</i>	<i>(271,504.45)</i>	<i>15.56</i>	<i>275,053.17</i>
<i>SUPPLIES</i>						
101-41320-201	1,500.00	1,500.00	161.06	(1,338.94)	10.74	1,809.15
101-41320-202	2,000.00	2,000.00	257.30	(1,742.70)	12.87	1,485.03
101-41320-203	5,500.00	5,500.00	.00	(5,500.00)	.00	.00
101-41320-204	250.00	250.00	.00	(250.00)	.00	178.45
101-41320-209	800.00	800.00	.00	(800.00)	.00	1,621.28
101-41320-210	500.00	500.00	.00	(500.00)	.00	78.89
101-41320-221	200.00	200.00	.00	(200.00)	.00	27.36
101-41320-240	3,000.00	3,000.00	.00	(3,000.00)	.00	4,674.32
<i>TOTAL SUPPLIES</i>	<i>13,750.00</i>	<i>13,750.00</i>	<i>418.36</i>	<i>(13,331.64)</i>	<i>3.04</i>	<i>9,874.48</i>
<i>OTHER SERVICES AND CHARGES</i>						
101-41320-304	32,000.00	32,000.00	118.44	(31,881.56)	.37	862.20
101-41320-313	5,600.00	5,600.00	902.66	(4,697.34)	16.12	5,330.40
101-41320-322	3,500.00	3,500.00	500.00	(3,000.00)	14.29	3,026.95
101-41320-331	2,000.00	2,000.00	45.00	(1,955.00)	2.25	1,354.73
101-41320-334	600.00	600.00	132.51	(467.49)	22.09	681.24
101-41320-340	2,000.00	2,000.00	.00	(2,000.00)	.00	.00
101-41320-351	1,200.00	1,200.00	54.01	(1,145.99)	4.50	.00
101-41320-360	2,300.00	2,300.00	.00	(2,300.00)	.00	2,581.96
<i>TOTAL OTHER SERVICES AND CHA</i>	<i>49,200.00</i>	<i>49,200.00</i>	<i>1,752.62</i>	<i>(47,447.38)</i>	<i>3.56</i>	<i>13,837.48</i>
<i>MISCELLANEOUS</i>						
101-41320-409	20,000.00	20,000.00	18,406.79	(1,593.21)	92.03	23,284.20
101-41320-430	50.00	50.00	.00	(50.00)	.00	39.95
101-41320-433	600.00	1,600.00	600.00	(1,000.00)	37.50	752.70
101-41320-437	18,000.00	18,000.00	3,575.00	(14,425.00)	19.86	15,253.65
101-41320-440	2,000.00	6,000.00	648.99	(5,351.01)	10.82	670.00
<i>TOTAL MISCELLANEOUS</i>	<i>40,650.00</i>	<i>45,650.00</i>	<i>23,230.78</i>	<i>(22,419.22)</i>	<i>50.89</i>	<i>40,000.50</i>

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL ADMINISTRATION	425,130.00	430,130.00	75,427.31	(354,702.69)	17.54	338,765.63

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>ELECTIONS</u>						
<i>PERSONAL SERVICES</i>						
101-41410-104 TEMP/SEAS EMPLOYEES - REGULAR	.00	.00	.00	.00	.00	5,190.63
<i>TOTAL PERSONAL SERVICES</i>	.00	.00	.00	.00	.00	5,190.63
<i>SUPPLIES</i>						
101-41410-201 OFFICE SUPPLIES - ACCESSORIES	.00	.00	.00	.00	.00	17.24
<i>TOTAL SUPPLIES</i>	.00	.00	.00	.00	.00	17.24
<i>OTHER SERVICES AND CHARGES</i>						
101-41410-331 TRAVEL/MEALS/LODGING	.00	.00	.00	.00	.00	131.45
101-41410-351 LEGAL NOTICES/ORD PUBLISHING	.00	.00	.00	.00	.00	236.26
<i>TOTAL OTHER SERVICES AND CHA</i>	.00	.00	.00	.00	.00	367.71
<i>MISCELLANEOUS</i>						
101-41410-408 MAINT CONTRACTS - MACH/EQUIP	3,200.00	3,200.00	.00	(3,200.00)	.00	2,012.12
<i>TOTAL MISCELLANEOUS</i>	3,200.00	3,200.00	.00	(3,200.00)	.00	2,012.12
TOTAL ELECTIONS	3,200.00	3,200.00	.00	(3,200.00)	.00	7,587.70

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
FINANCE/MIS						
<i>PERSONAL SERVICES</i>						
101-41500-101 FULL-TIME EMPLOYEES - REGULAR	196,873.00	196,873.00	31,547.20	(165,325.80)	16.02	192,896.37
101-41500-121 PERA (EMPLOYER)	15,396.00	15,396.00	2,366.04	(13,029.96)	15.37	14,511.78
101-41500-122 FICA/MEDICARE (EMPLOYER)	15,704.00	15,704.00	2,334.18	(13,369.82)	14.86	14,217.68
101-41500-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	34,564.00	34,564.00	8,727.14	(25,836.86)	25.25	33,183.84
101-41500-132 FINANCE LONGEVITY PAY	8,405.00	8,405.00	.00	(8,405.00)	.00	.00
101-41500-133 FINANCE INS DEDUCTIBLE CONTRIB	3,000.00	3,000.00	.00	(3,000.00)	.00	2,567.20
101-41500-151 WORKERS' COMPENSATION PREMIU	1,691.00	1,691.00	.00	(1,691.00)	.00	1,004.29
101-41500-154 HRA/FLEX FEES	200.00	200.00	40.80	(159.20)	20.40	136.00
TOTAL PERSONAL SERVICES	275,833.00	275,833.00	45,015.36	(230,817.64)	16.32	258,517.16
<i>SUPPLIES</i>						
101-41500-201 OFFICE SUPPLIES - ACCESSORIES	1,600.00	1,600.00	477.50	(1,122.50)	29.84	869.89
101-41500-204 STATIONARY, FORMS & ENVELOPES	3,500.00	3,500.00	792.29	(2,707.71)	22.64	3,510.58
101-41500-209 SOFTWARE UPDATES	1,000.00	1,000.00	.00	(1,000.00)	.00	775.00
101-41500-210 MISCELLANEOUS OPER SUPPLIES	500.00	500.00	.00	(500.00)	.00	69.81
101-41500-240 SMALL TOOLS AND MINOR EQUIPME	3,000.00	3,000.00	197.00	(2,803.00)	6.57	626.73
TOTAL SUPPLIES	9,600.00	9,600.00	1,466.79	(8,133.21)	15.28	5,852.01
<i>OTHER SERVICES AND CHARGES</i>						
101-41500-301 AUDITING AND ACCOUNTING	38,000.00	38,000.00	.00	(38,000.00)	.00	36,000.00
101-41500-304 MISC PROFESSIONAL SERVICES	4,500.00	4,500.00	2,579.00	(1,921.00)	57.31	3,588.00
101-41500-308 ISANTI CO ASSESSMENT MGMT FEE	1,000.00	1,000.00	691.00	(309.00)	69.10	349.00
101-41500-309 EDP PROFESSIONAL SERVICES	7,000.00	7,000.00	716.50	(6,283.50)	10.24	6,125.25
101-41500-313 IT MGMT & BACKUP	6,000.00	6,000.00	902.66	(5,097.34)	15.04	5,330.40
101-41500-321 TELEPHONE/CELLULAR PHONES	540.00	540.00	90.00	(450.00)	16.67	540.00
101-41500-331 TRAVEL/MEALS/LODGING	500.00	500.00	15.00	(485.00)	3.00	15.00
101-41500-334 MILEAGE REIMBURSEMENT	300.00	300.00	.00	(300.00)	.00	120.00
101-41500-351 LEGAL NOTICES/ORD PUBLISHING	600.00	600.00	.00	(600.00)	.00	243.96
101-41500-360 INSURANCE AND BONDS	2,500.00	2,500.00	.00	(2,500.00)	.00	1,302.50
TOTAL OTHER SERVICES AND CHA	60,940.00	60,940.00	4,994.16	(55,945.84)	8.20	53,614.11
<i>MISCELLANEOUS</i>						
101-41500-409 MAINT CONTRACTS - OFFICE EQUIP	18,000.00	18,000.00	8,133.00	(9,867.00)	45.18	15,931.00
101-41500-420 WELLNESS ACTIVITIES	500.00	500.00	.00	(500.00)	.00	.00
101-41500-430 MISCELLANEOUS	250.00	250.00	.00	(250.00)	.00	76.53
101-41500-433 DUES AND SUBSCRIPTIONS	1,750.00	1,750.00	680.00	(1,070.00)	38.86	1,391.50
101-41500-440 SCHOOLS AND MEETINGS	3,000.00	3,000.00	.00	(3,000.00)	.00	2,446.00
TOTAL MISCELLANEOUS	23,500.00	23,500.00	8,813.00	(14,687.00)	37.50	19,845.03
TOTAL FINANCE/MIS	369,873.00	369,873.00	60,289.31	(309,583.69)	16.30	337,828.31

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>LEGAL</u>						
<i>OTHER SERVICES & CHARGES</i>						
101-41610-304	LEGAL FEES	65,000.00	65,000.00	.00 (65,000.00)	.00	66,200.97
101-41610-305	PROSECUTION SERVICES	50,000.00	50,000.00	4,166.67 (45,833.33)	8.33	45,293.27
101-41610-307	TOWNSHIP ANNEXATION PAYMENTS	11,000.00	11,000.00	.00 (11,000.00)	.00	245.70
	<i>TOTAL OTHER SERVICES & CHARG</i>	126,000.00	126,000.00	4,166.67 (121,833.33)	3.31	111,739.94
	TOTAL LEGAL	126,000.00	126,000.00	4,166.67 (121,833.33)	3.31	111,739.94

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
BUILDING DEPARTMENT						
<i>PERSONAL SERVICES</i>						
101-41920-101	FULL-TIME EMPLOYEES - REGULAR	214,128.00	214,128.00	30,382.41 (183,745.59)	14.19	130,603.37
101-41920-121	PERA (EMPLOYER)	16,118.00	16,118.00	2,278.68 (13,839.32)	14.14	9,602.57
101-41920-122	FICA/MEDICARE (EMPLOYER)	16,440.00	16,440.00	2,246.94 (14,193.06)	13.67	9,627.46
101-41920-131	MEDICAL/DENTAL/LIFE	51,846.00	51,846.00	13,088.39 (38,757.61)	25.24	35,220.92
101-41920-132	BLDG DEPT LONGEVITY PAY	775.00	775.00	.00 (775.00)	.00	.00
101-41920-133	BLDG DEPT INS DEDUCTIBLE CONTR	4,500.00	4,500.00	.00 (4,500.00)	.00	.00
101-41920-151	WORKERS' COMPENSATION PREMIU	2,098.00	2,098.00	.00 (2,098.00)	.00	645.67
101-41920-154	HRA/FLEX FEES	300.00	300.00	61.20 (238.80)	20.40	160.20
	TOTAL PERSONAL SERVICES	306,205.00	306,205.00	48,057.62 (258,147.38)	15.69	185,860.19
<i>SUPPLIES</i>						
101-41920-201	OFFICE SUPPLIES	1,000.00	1,300.00	131.07 (1,168.93)	10.08	1,467.80
101-41920-209	SOFTWARE UPDATES	500.00	500.00	92.35 (407.65)	18.47	146.88
101-41920-210	MISCELLANEOUS OPER SUPPLIES	800.00	800.00	.00 (800.00)	.00	478.00
101-41920-212	GASOLINE/FUEL/LUBRICANTS/ADDIT	2,500.00	2,500.00	.00 (2,500.00)	.00	719.57
101-41920-221	REPAIRS & MAINT SUPP VEH/EQUIP	1,000.00	1,000.00	806.01 (193.99)	80.60	231.64
101-41920-240	SMALL TOOLS & MINOR EQUIPMENT	5,000.00	5,000.00	.00 (5,000.00)	.00	2,918.81
	TOTAL SUPPLIES	10,800.00	11,100.00	1,029.43 (10,070.57)	9.27	5,962.70
<i>OTHER CHARGES & SERVICES</i>						
101-41920-304	MISC. PROFESSIONAL FEES	750.00	750.00	.00 (750.00)	.00	273.50
101-41920-305	CONTRACTED BUILDING INSPECTIO	.00	.00	.00 .00	.00	244,465.46
101-41920-313	IT MGMT & BACKUP	5,800.00	5,800.00	902.66 (4,897.34)	15.56	5,330.40
101-41920-321	TELEPHONE/CELLULAR PHONES	1,800.00	1,800.00	80.02 (1,719.98)	4.45	569.58
101-41920-331	TRAVEL/MEALS/LODGING	600.00	600.00	.00 (600.00)	.00	.00
101-41920-334	MILEAGE REIMBURSEMENT	500.00	500.00	.00 (500.00)	.00	.00
101-41920-340	ADVERTISING	200.00	200.00	.00 (200.00)	.00	.00
101-41920-351	LEGAL NOTICES/ORDINANCE PUBLIS	200.00	200.00	.00 (200.00)	.00	.00
101-41920-360	INSURANCE AND BONDS	2,800.00	2,800.00	.00 (2,800.00)	.00	3,763.70
	TOTAL OTHER CHARGES & SERVIC	12,650.00	12,650.00	982.68 (11,667.32)	7.77	254,402.64
<i>MISCELLANEOUS</i>						
101-41920-404	REPAIRS & MAINT LABOR VEH & EQ	250.00	250.00	140.37 (109.63)	56.15	.00
101-41920-409	MAINT CONTRACTS-OFFICE EQUIP	2,900.00	2,900.00	2,685.00 (215.00)	92.59	2,685.00
101-41920-430	MISCELLANEOUS	300.00	300.00	.00 (300.00)	.00	115.10
101-41920-432	CREDIT CARD FEES-BLDG PERMITS	500.00	500.00	.00 (500.00)	.00	17.60
101-41920-433	DUES AND SUBSCRIPTIONS	1,400.00	1,400.00	225.00 (1,175.00)	16.07	397.72
101-41920-440	SCHOOLS & MEETINGS	3,500.00	3,800.00	3,746.00 (54.00)	98.58	565.00
	TOTAL MISCELLANEOUS	8,850.00	9,150.00	6,796.37 (2,353.63)	74.28	3,780.42
	TOTAL BUILDING DEPARTMENT	338,505.00	339,105.00	56,866.10 (282,238.90)	16.77	450,005.95

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 101 - GENERAL FUND

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>ENGINEERING</u>							
<i>OTHER CHARGES & SERVICES</i>							
101-41925-303	ENGINEERING FEES	40,000.00	40,000.00	2,225.00	(37,775.00)	5.56	32,575.47
	<i>TOTAL OTHER CHARGES & SERVIC</i>	40,000.00	40,000.00	2,225.00	(37,775.00)	5.56	32,575.47
	TOTAL ENGINEERING	40,000.00	40,000.00	2,225.00	(37,775.00)	5.56	32,575.47

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
PLANNING						
<i>PERSONAL SERVICES</i>						
101-41935-101	FULL-TIME EMPLOYEES - REGULAR	200,269.00	200,269.00	31,236.84 (169,032.16)	15.60	176,031.22
101-41935-112	PLANNING COMMISSION PAYMENTS	2,500.00	2,500.00	35.00 (2,465.00)	1.40	2,520.00
101-41935-121	PERA (EMPLOYER)	15,374.00	15,374.00	2,342.76 (13,031.24)	15.24	13,164.75
101-41935-122	FICA/MEDICARE (EMPLOYER)	15,684.00	15,684.00	2,333.18 (13,350.82)	14.88	13,134.92
101-41935-131	MEDICAL/DENTAL/LIFE	43,210.00	43,210.00	10,908.91 (32,301.09)	25.25	32,694.42
101-41935-132	PLANNING LONGEVITY PAY	4,723.00	4,723.00	.00 (4,723.00)	.00	.00
101-41935-133	PLANNING INS DEDUCTIBLE CONTRI	3,750.00	3,750.00	79.04 (3,670.96)	2.11	3,070.47
101-41935-151	WORKERS' COMPENSATION PREMIU	2,042.00	2,042.00	.00 (2,042.00)	.00	1,009.51
101-41935-154	HRA/FLEX FEES	300.00	300.00	51.00 (249.00)	17.00	130.95
	TOTAL PERSONAL SERVICES	287,852.00	287,852.00	46,986.73 (240,865.27)	16.32	241,756.24
<i>SUPPLIES</i>						
101-41935-201	OFFICE SUPPLIES	2,100.00	2,100.00	214.90 (1,885.10)	10.23	2,353.18
101-41935-204	STATIONERY, FORMS & ENVELOPES	150.00	150.00	.00 (150.00)	.00	.00
101-41935-209	SOFTWARE UPDATES	9,300.00	9,300.00	808.00 (8,492.00)	8.69	1,508.32
101-41935-210	MISCELLANEOUS OPER SUPPLIES	200.00	200.00	.00 (200.00)	.00	.00
101-41935-212	GASOLINE/FUEL/LUBRICANTS/ADDIT	350.00	350.00	24.41 (325.59)	6.97	359.94
101-41935-221	REPAIRS & MAINT SUPP-VEH/EQUIP	350.00	350.00	.00 (350.00)	.00	6.30
101-41935-240	SMALL TOOLS & MINOR EQUIPMENT	2,500.00	2,500.00	28.97 (2,471.03)	1.16	1,619.27
	TOTAL SUPPLIES	14,950.00	14,950.00	1,076.28 (13,873.72)	7.20	5,847.01
<i>OTHER CHARGES & SERVICES</i>						
101-41935-301	PLANNING SPECIAL PROJECTS	2,500.00	2,500.00	56.00 (2,444.00)	2.24	.00
101-41935-304	MISC PROFESSIONAL FEES	1,500.00	1,500.00	.00 (1,500.00)	.00	190.63
101-41935-313	IT MGMT & BACKUP	5,330.00	5,330.00	902.66 (4,427.34)	16.94	5,330.40
101-41935-331	TRAVEL/MEALS/LODGING	600.00	600.00	15.00 (585.00)	2.50	202.98
101-41935-334	MILEAGE REIMBURSEMENT	250.00	250.00	.00 (250.00)	.00	.00
101-41935-340	ADVERTISING	200.00	200.00	.00 (200.00)	.00	.00
101-41935-351	LEGAL NOTICE/ORD PUBLISH	1,500.00	1,500.00	31.85 (1,468.15)	2.12	217.08
101-41935-360	INSURANCE AND BONDS	12,000.00	12,000.00	.00 (12,000.00)	.00	9,961.31
	TOTAL OTHER CHARGES & SERVIC	23,880.00	23,880.00	1,005.51 (22,874.49)	4.21	15,902.40
<i>MISCELLANEOUS</i>						
101-41935-404	REPAIRS & MAINT LABOR VEH/EQUI	300.00	300.00	.00 (300.00)	.00	.00
101-41935-409	MAINT CONTRACTS-OFFICE EQUIP	5,100.00	5,100.00	2,990.00 (2,110.00)	58.63	2,990.00
101-41935-430	MISCELLANEOUS	1,000.00	1,000.00	(30.00) (1,030.00) (3.00)	51.36
101-41935-431	PROPERTY SECURING EXP	.00	.00	.00 .00	.00	872.15
101-41935-433	DUES AND SUBSCRIPTIONS	1,000.00	1,300.00	465.00 (835.00)	35.77	829.60
101-41935-440	SCHOOL AND MEETINGS	2,700.00	2,700.00	380.00 (2,320.00)	14.07	662.00
101-41935-489	OTHER CONTRACTED SERVICES	1,200.00	1,200.00	.00 (1,200.00)	.00	350.00
101-41935-490	FLYOVER PICTURES	5,000.00	5,000.00	.00 (5,000.00)	.00	.00
	TOTAL MISCELLANEOUS	16,300.00	16,600.00	3,805.00 (12,795.00)	22.92	5,755.11

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL PLANNING	342,982.00	343,282.00	52,873.52	(290,408.48)	15.40	269,260.76

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
NEW CITY HALL BUILDING						
<i>PERSONAL SERVICES</i>						
101-41950-101	FULL-TIME EMPLOYEES - REGULAR	29,193.00	29,193.00	4,592.01 (24,600.99)	15.73	29,731.60
101-41950-102	FULL-TIME EMPLOYEES - OVERTIME	1,000.00	1,000.00	.00 (1,000.00)	.00	.00
101-41950-121	PERA (EMPLOYER)	2,318.00	2,318.00	344.40 (1,973.60)	14.86	2,154.84
101-41950-122	FICA/MEDICARE (EMPLOYER)	2,364.00	2,364.00	339.47 (2,024.53)	14.36	2,198.24
101-41950-131	MEDICAL/DENTAL/LIFE	8,642.00	8,642.00	2,177.45 (6,464.55)	25.20	8,269.92
101-41950-132	LONGEVITY PAY	712.00	712.00	.00 (712.00)	.00	.00
101-41950-133	DEDUCTIBLE CONTRIBUTION	750.00	750.00	.00 (750.00)	.00	.00
101-41950-151	WORKERS' COMPENSATION PREMIU	2,518.00	2,518.00	.00 (2,518.00)	.00	1,577.48
101-41950-154	HRA/FLEX FEES	100.00	100.00	10.20 (89.80)	10.20	34.00
	TOTAL PERSONAL SERVICES	47,597.00	47,597.00	7,463.53 (40,133.47)	15.68	43,966.08
<i>SUPPLIES</i>						
101-41950-212	GASOLINE/FUEL	200.00	200.00	.00 (200.00)	.00	.00
101-41950-215	MAINTENANCE SUPPLIES	9,000.00	9,000.00	1,610.17 (7,389.83)	17.89	5,434.66
101-41950-240	SMALL TOOLS & EQUIPMENT	1,500.00	1,500.00	24.98 (1,475.02)	1.67	262.86
	TOTAL SUPPLIES	10,700.00	10,700.00	1,635.15 (9,064.85)	15.28	5,697.52
<i>OTHER SERVICES AND CHARGES</i>						
101-41950-321	TELEPHONE/CELLULAR PHONES	19,000.00	19,000.00	1,580.34 (17,419.66)	8.32	18,633.01
101-41950-360	INSURANCE AND BONDS	2,100.00	2,100.00	.00 (2,100.00)	.00	2,211.55
101-41950-381	ELECTRIC UTILITIES	14,000.00	14,000.00	747.09 (13,252.91)	5.34	10,735.67
101-41950-382	WATER/WASTEWATER UTILITIES	5,000.00	5,000.00	495.60 (4,504.40)	9.91	4,059.21
101-41950-383	GAS UTILITIES	7,500.00	7,500.00	963.67 (6,536.33)	12.85	8,384.42
	TOTAL OTHER SERVICES AND CHA	47,600.00	47,600.00	3,786.70 (43,813.30)	7.96	44,023.86
<i>MISCELLANEOUS</i>						
101-41950-401	REPAIRS & MAINT LABOR - BLDGS	37,000.00	37,000.00	9,793.43 (27,206.57)	26.47	32,897.33
101-41950-409	MAINT CONTRACTS - OFFICE EQUIP	4,800.00	4,800.00	3,828.00 (972.00)	79.75	4,513.00
101-41950-413	RENTALS - OFFICE EQUIPMENT	12,000.00	12,000.00	1,415.73 (10,584.27)	11.80	8,354.47
101-41950-430	MISCELLANEOUS	499.00	499.00	54.25 (444.75)	10.87	397.52
	TOTAL MISCELLANEOUS	54,299.00	54,299.00	15,091.41 (39,207.59)	27.79	46,162.32
	TOTAL NEW CITY HALL BUILDING	160,196.00	160,196.00	27,976.79 (132,219.21)	17.46	139,849.78

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
POLICE DEPARTMENT						
<i>PERSONAL SERVICES</i>						
101-42100-101	1,522,958.00	1,522,958.00	226,058.47	(1,296,899.53)	14.84	1,423,095.40
101-42100-102	100,000.00	100,000.00	14,742.77	(85,257.23)	14.74	111,180.21
101-42100-104	20,000.00	20,000.00	219.03	(19,780.97)	1.10	3,426.83
101-42100-110	35,000.00	35,000.00	7,163.35	(27,836.65)	20.47	29,342.97
101-42100-117	9,636.00	9,636.00	1,661.25	(7,974.75)	17.24	11,300.30
101-42100-121	295,203.00	295,203.00	42,191.18	(253,011.82)	14.29	265,911.94
101-42100-122	32,905.00	32,905.00	4,707.86	(28,197.14)	14.31	29,608.66
101-42100-131	362,717.00	362,717.00	83,038.28	(279,678.72)	22.89	310,671.70
101-42100-132	51,652.00	51,652.00	.00	(51,652.00)	.00	.00
101-42100-133	28,500.00	28,500.00	1,266.08	(27,233.92)	4.44	11,250.66
101-42100-151	193,926.00	193,926.00	500.00	(193,426.00)	.26	89,182.17
101-42100-154	1,600.00	1,600.00	367.20	(1,232.80)	22.95	1,235.90
<i>TOTAL PERSONAL SERVICES</i>	<i>2,654,097.00</i>	<i>2,654,097.00</i>	<i>381,915.47</i>	<i>(2,272,181.53)</i>	<i>14.39</i>	<i>2,286,206.74</i>
<i>SUPPLIES</i>						
101-42100-201	2,000.00	2,000.00	102.34	(1,897.66)	5.12	2,512.69
101-42100-202	1,500.00	1,500.00	130.77	(1,369.23)	8.72	481.13
101-42100-209	3,500.00	3,500.00	70.00	(3,430.00)	2.00	250.00
101-42100-210	3,000.00	3,000.00	93.00	(2,907.00)	3.10	2,357.63
101-42100-212	50,000.00	50,000.00	4,186.48	(45,813.52)	8.37	54,831.37
101-42100-213	4,500.00	4,500.00	.00	(4,500.00)	.00	2,493.12
101-42100-214	4,000.00	4,000.00	.00	(4,000.00)	.00	478.46
101-42100-217	4,000.00	4,000.00	126.34	(3,873.66)	3.16	5,088.27
101-42100-221	15,000.00	15,000.00	2,528.75	(12,471.25)	16.86	15,178.57
101-42100-231	22,000.00	22,000.00	1,861.93	(20,138.07)	8.46	26,029.52
101-42100-232	1,800.00	1,800.00	.00	(1,800.00)	.00	.00
101-42100-240	20,800.00	20,800.00	888.46	(19,911.54)	4.27	18,280.01
<i>TOTAL SUPPLIES</i>	<i>132,100.00</i>	<i>132,100.00</i>	<i>9,988.07</i>	<i>(122,111.93)</i>	<i>7.56</i>	<i>127,980.77</i>
<i>OTHER SERVICES AND CHARGES</i>						
101-42100-304	7,500.00	7,500.00	340.00	(7,160.00)	4.53	13,597.18
101-42100-313	25,000.00	25,000.00	4,000.74	(20,999.26)	16.00	23,985.60
101-42100-321	14,500.00	14,500.00	1,511.66	(12,988.34)	10.43	13,394.51
101-42100-322	600.00	600.00	.00	(600.00)	.00	342.20
101-42100-331	2,000.00	2,000.00	15.00	(1,985.00)	.75	2,071.49
101-42100-334	500.00	500.00	.00	(500.00)	.00	171.41
101-42100-340	100.00	100.00	.00	(100.00)	.00	.00
101-42100-360	63,500.00	63,500.00	.00	(63,500.00)	.00	59,961.60
101-42100-381	6,800.00	6,800.00	384.21	(6,415.79)	5.65	5,521.20
101-42100-383	4,000.00	4,000.00	474.64	(3,525.36)	11.87	4,129.65
<i>TOTAL OTHER SERVICES AND CHA</i>	<i>124,500.00</i>	<i>124,500.00</i>	<i>6,726.25</i>	<i>(117,773.75)</i>	<i>5.40</i>	<i>123,174.84</i>

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-42100-404 REPAIR & MAINT LABOR - VEH/EQ	10,000.00	10,000.00	738.95	(9,261.05)	7.39	11,325.77
101-42100-409 MAINT CONTRACTS - EQUIPMENT	26,000.00	26,000.00	18,907.71	(7,092.29)	72.72	20,928.43
101-42100-410 POLICE RESERVE ACTIVITY	1,000.00	1,000.00	.00	(1,000.00)	.00	.00
101-42100-411 POLICE-AUTO PAWN SERVICE	2,400.00	2,400.00	.00	(2,400.00)	.00	2,442.13
101-42100-432 CREDIT CARD FEES-POLICE DEPT	50.00	50.00	.00	(50.00)	.00	.00
101-42100-433 DUES AND SUBSCRIPTIONS	15,000.00	15,000.00	5,443.53	(9,556.47)	36.29	14,225.36
101-42100-440 SCHOOLS AND MEETINGS	14,000.00	14,000.00	3,044.00	(10,956.00)	21.74	11,504.05
<i>TOTAL MISCELLANEOUS</i>	<u>68,450.00</u>	<u>68,450.00</u>	<u>28,134.19</u>	<u>(40,315.81)</u>	<u>41.10</u>	<u>60,425.74</u>
TOTAL POLICE DEPARTMENT	<u><u>2,979,147.00</u></u>	<u><u>2,979,147.00</u></u>	<u><u>426,763.98</u></u>	<u><u>(2,552,383.02)</u></u>	<u><u>14.33</u></u>	<u><u>2,597,788.09</u></u>

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
FIRE DEPARTMENT						
<i>PERSONAL SERVICES</i>						
101-42200-101 FULL-TIME EMPLOYEES - REGULAR	102,294.00	102,294.00	16,051.20	(86,242.80)	15.69	98,683.73
101-42200-103 PART-TIME EMPLOYEES - REGULAR	75,000.00	75,000.00	6,625.00	(68,375.00)	8.83	62,881.00
101-42200-121 PERA (EMPLOYER)	18,498.00	18,498.00	2,841.08	(15,656.92)	15.36	17,197.79
101-42200-122 FICA/MEDICARE (EMPLOYER)	7,252.00	7,252.00	732.71	(6,519.29)	10.10	6,276.20
101-42200-131 MEDICAL/DENTAL/LIFE INS	17,282.00	17,282.00	4,361.25	(12,920.75)	25.24	16,578.00
101-42200-132 FIRE LONGEVITY PAY	2,216.00	2,216.00	.00	(2,216.00)	.00	.00
101-42200-133 DEDUCTIBLE CONTRIBUTION	1,500.00	1,500.00	.00	(1,500.00)	.00	225.00
101-42200-151 WORKERS' COMPENSATION PREMIU	54,988.00	54,988.00	.00	(54,988.00)	.00	37,549.89
101-42200-154 HRA/FLEX FEES	150.00	150.00	20.40	(129.60)	13.60	68.00
TOTAL PERSONAL SERVICES	279,180.00	279,180.00	30,631.64	(248,548.36)	10.97	239,459.61
<i>SUPPLIES</i>						
101-42200-201 OFFICE SUPPLIES - ACCESSORIES	50.00	50.00	.00	(50.00)	.00	70.32
101-42200-210 MISCELLANEOUS OPER SUPPLIES	9,500.00	9,500.00	2,932.29	(6,567.71)	30.87	7,249.30
101-42200-212 GASOLINE/FUEL/LUB/ADDITIVES	8,500.00	8,500.00	517.06	(7,982.94)	6.08	9,349.97
101-42200-215 SHOP MAINTENANCE SUPPLIES	200.00	200.00	.00	(200.00)	.00	.00
101-42200-221 REPAIR & MAINT SUPP - VEH/EQ	20,000.00	20,000.00	53.03	(19,946.97)	.27	10,778.52
101-42200-223 REPAIR & MAINT SUPP - BLDGS	2,000.00	2,000.00	41.94	(1,958.06)	2.10	115.89
101-42200-231 UNIFORM ALLOWANCE	10,000.00	10,000.00	1,797.37	(8,202.63)	17.97	15,669.15
101-42200-232 UNIFORM ALLOWANCE GRANT FUND	.00	.00	.00	.00	.00	23,056.28
101-42200-240 FIRE DEPT SMALL TOOLS	10,000.00	10,000.00	139.96	(9,860.04)	1.40	791.80
TOTAL SUPPLIES	60,250.00	60,250.00	5,481.65	(54,768.35)	9.10	67,081.23
<i>OTHER SERVICES AND CHARGES</i>						
101-42200-304 MISC PROFESSIONAL SERVICES	15,000.00	15,000.00	5,283.47	(9,716.53)	35.22	15,188.65
101-42200-306 FIRE RELIEF PENSION PASS THRU	.00	.00	.00	.00	.00	99,739.59
101-42200-307 CITY FUNDED PENSION CONTRIB	10,000.00	10,000.00	.00	(10,000.00)	.00	10,000.00
101-42200-313 IT MGMT & BACKUP	5,600.00	5,600.00	902.66	(4,697.34)	16.12	5,330.40
101-42200-321 TELEPHONE/CELLULAR PHONES	1,400.00	1,400.00	150.04	(1,249.96)	10.72	900.34
101-42200-331 TRAVEL/MEALS/LODGING	1,000.00	1,000.00	159.66	(840.34)	15.97	934.84
101-42200-334 MILEAGE REIMBURSEMENT	300.00	300.00	.00	(300.00)	.00	.00
101-42200-340 ADVERTISING	250.00	250.00	.00	(250.00)	.00	119.60
101-42200-360 INSURANCE AND BONDS	7,500.00	7,500.00	.00	(7,500.00)	.00	7,747.17
101-42200-381 ELECTRIC UTILITIES	18,000.00	18,000.00	1,042.23	(16,957.77)	5.79	14,881.68
101-42200-382 WATER/WASTEWATER UTILITIES	600.00	600.00	164.36	(435.64)	27.39	404.03
101-42200-383 GAS UTILITIES	5,000.00	5,000.00	1,284.23	(3,715.77)	25.68	4,032.06
TOTAL OTHER SERVICES AND CHA	64,650.00	64,650.00	8,986.65	(55,663.35)	13.90	159,278.36

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-42200-401 REPAIR & MAINT LABOR - BLDGS	2,500.00	2,500.00	.00	(2,500.00)	.00	912.50
101-42200-404 REPAIR & MAINT LABOR - VEH/EQ	16,000.00	16,000.00	125.00	(15,875.00)	.78	5,991.74
101-42200-433 DUES AND SUBSCRIPTIONS	1,700.00	1,700.00	575.00	(1,125.00)	33.82	1,235.00
101-42200-440 SCHOOLS AND MEETINGS	6,000.00	6,000.00	.00	(6,000.00)	.00	2,635.00
101-42200-441 GRANT FUNDED SCHOOLS	.00	.00	990.00	990.00	.00	11,036.25
<i>TOTAL MISCELLANEOUS</i>	<u>26,200.00</u>	<u>26,200.00</u>	<u>1,690.00</u>	<u>(24,510.00)</u>	<u>6.45</u>	<u>21,810.49</u>
TOTAL FIRE DEPARTMENT	<u><u>430,280.00</u></u>	<u><u>430,280.00</u></u>	<u><u>46,789.94</u></u>	<u><u>(383,490.06)</u></u>	<u><u>10.87</u></u>	<u><u>487,629.69</u></u>

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
EMERGENCY MANAGEMENT						
<i>SUPPLIES</i>						
101-42300-201 OFFICE SUPPLIES	100.00	100.00	.00	(100.00)	.00	.00
101-42300-210 MISCELLANEOUS OPER SUPPLIES	500.00	500.00	.00	(500.00)	.00	257.28
101-42300-240 SMALL TOOLS AND MINOR EQUIP	1,500.00	1,500.00	.00	(1,500.00)	.00	2,186.62
<i>TOTAL SUPPLIES</i>	2,100.00	2,100.00	.00	(2,100.00)	.00	2,443.90
<i>OTHER SERVICES AND CHARGES</i>						
101-42300-331 TRAVEL/MEALS/LODGING	300.00	300.00	.00	(300.00)	.00	.00
<i>TOTAL OTHER SERVICES AND CHA</i>	300.00	300.00	.00	(300.00)	.00	.00
<i>MISCELLANEOUS</i>						
101-42300-433 DUES AND SUBSCRIPTIONS	200.00	200.00	305.00	105.00	152.50	305.00
101-42300-440 SCHOOLS AND MEETINGS	500.00	500.00	.00	(500.00)	.00	.00
101-42300-489 OTHER CONTRACTED SERVICES	1,500.00	1,500.00	275.00	(1,225.00)	18.33	775.00
<i>TOTAL MISCELLANEOUS</i>	2,200.00	2,200.00	580.00	(1,620.00)	26.36	1,080.00
<i>FUNCTION 9</i>						
101-42300-999 COVID 19 EMERGENCY MANAGEMEN	.00	.00	64.64	64.64	.00	371.68
<i>TOTAL FUNCTION 9</i>	.00	.00	64.64	64.64	.00	371.68
TOTAL EMERGENCY MANAGEMENT	4,600.00	4,600.00	644.64	(3,955.36)	14.01	3,895.58

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>ANIMAL CONTROL</u>						
<i>OTHER SERVICES & CHARGES</i>						
101-42700-310 ANIMAL CONTROL SERVICES	5,000.00	5,000.00	800.00	(4,200.00)	16.00	4,800.00
<i>TOTAL OTHER SERVICES & CHARG</i>	5,000.00	5,000.00	800.00	(4,200.00)	16.00	4,800.00
TOTAL ANIMAL CONTROL	5,000.00	5,000.00	800.00	(4,200.00)	16.00	4,800.00

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
STREETS						
<i>PERSONAL SERVICES</i>						
101-43001-101	666,576.00	666,576.00	112,224.95	(554,351.05)	16.84	655,415.19
101-43001-102	5,000.00	5,000.00	901.79	(4,098.21)	18.04	5,059.49
101-43001-104	52,064.00	52,064.00	.00	(52,064.00)	.00	16,449.21
101-43001-105	.00	.00	.00	.00	.00	119.00
101-43001-111	38,000.00	38,000.00	20,849.35	(17,150.65)	54.87	28,366.02
101-43001-112	2,000.00	2,000.00	.00	(2,000.00)	.00	646.57
101-43001-115	.00	.00	.00	.00	.00	704.67
101-43001-121	55,324.00	55,324.00	10,048.19	(45,275.81)	18.16	51,531.00
101-43001-122	60,414.00	60,414.00	9,984.38	(50,429.62)	16.53	52,615.99
101-43001-123	16,640.00	16,640.00	2,708.71	(13,931.29)	16.28	16,261.65
101-43001-131	146,289.00	146,289.00	39,779.21	(106,509.79)	27.19	143,776.17
101-43001-132	26,090.00	26,090.00	.00	(26,090.00)	.00	.00
101-43001-133	14,500.00	14,500.00	1,108.24	(13,391.76)	7.64	5,325.45
101-43001-151	82,030.00	82,030.00	.00	(82,030.00)	.00	42,435.54
101-43001-154	750.00	750.00	201.28	(548.72)	26.84	669.80
<i>TOTAL PERSONAL SERVICES</i>	1,165,677.00	1,165,677.00	197,806.10	(967,870.90)	16.97	1,019,375.75
<i>SUPPLIES</i>						
101-43001-201	1,500.00	1,500.00	.00	(1,500.00)	.00	395.48
101-43001-202	200.00	200.00	.00	(200.00)	.00	178.14
101-43001-204	200.00	200.00	.00	(200.00)	.00	.00
101-43001-209	500.00	500.00	.00	(500.00)	.00	24.48
101-43001-210	10,000.00	10,000.00	1,110.67	(8,889.33)	11.11	14,682.72
101-43001-212	55,000.00	55,000.00	12,689.45	(42,310.55)	23.07	82,026.31
101-43001-215	1,500.00	1,500.00	.00	(1,500.00)	.00	1,359.64
101-43001-219	70,000.00	70,000.00	56,941.00	(13,059.00)	81.34	68,876.54
101-43001-221	75,000.00	75,000.00	32,296.32	(42,703.68)	43.06	82,243.15
101-43001-224	15,000.00	15,000.00	.00	(15,000.00)	.00	17,660.86
101-43001-226	15,000.00	15,000.00	.00	(15,000.00)	.00	11,012.30
101-43001-240	12,000.00	12,000.00	381.27	(11,618.73)	3.18	10,275.52
<i>TOTAL SUPPLIES</i>	255,900.00	255,900.00	103,418.71	(152,481.29)	40.41	288,735.14

CITY OF CAMBRIDGE
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FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES AND CHARGES</i>						
101-43001-304 MISC PROFESSIONAL FEES	3,500.00	3,500.00	923.63	(2,576.37)	26.39	2,406.30
101-43001-313 IT MGMT & BACKUP	4,000.00	4,000.00	1,664.96	(2,335.04)	41.62	6,608.15
101-43001-321 TELEPHONE/CELLULAR PHONES	6,000.00	6,000.00	476.98	(5,523.02)	7.95	4,757.69
101-43001-331 TRAVEL/MEALS/LODGING	500.00	500.00	.00	(500.00)	.00	.00
101-43001-334 MILEAGE REIMBURSEMENT	200.00	200.00	.00	(200.00)	.00	.00
101-43001-340 ADVERTISING	400.00	400.00	.00	(400.00)	.00	744.25
101-43001-360 INSURANCE AND BONDS	19,000.00	19,000.00	.00	(19,000.00)	.00	16,799.30
101-43001-381 ELECTRIC UTILITIES	8,000.00	8,000.00	853.08	(7,146.92)	10.66	7,090.98
101-43001-382 WATER/WASTEWATER UTILITIES	3,200.00	3,200.00	421.85	(2,778.15)	13.18	3,026.75
101-43001-383 GAS UTILITIES	14,000.00	14,000.00	4,450.46	(9,549.54)	31.79	18,035.72
101-43001-384 REFUSE HAULING	3,500.00	3,500.00	480.66	(3,019.34)	13.73	1,963.09
101-43001-386 EV CHARGING STATION POWER	.00	10,000.00	.00	(10,000.00)	.00	.00
TOTAL OTHER SERVICES AND CHA	62,300.00	72,300.00	9,271.62	(63,028.38)	12.82	61,432.23
<i>MISCELLANEOUS</i>						
101-43001-401 REPAIR & MAINT LABOR-BLDGS	2,000.00	2,000.00	214.00	(1,786.00)	10.70	1,519.00
101-43001-404 REPAIR & MAINT LABOR-VEH/EQ	5,000.00	5,000.00	25.00	(4,975.00)	.50	13,487.67
101-43001-405 EMERG MGMT REP & MAINT	700.00	700.00	.00	(700.00)	.00	.00
101-43001-406 PAINTING AND STRIPING	30,000.00	30,000.00	.00	(30,000.00)	.00	24,103.55
101-43001-407 BRIDGE REPAIR	2,000.00	2,000.00	.00	(2,000.00)	.00	.00
101-43001-408 SIDEWALK REPAIRS	5,000.00	5,000.00	.00	(5,000.00)	.00	2,432.00
101-43001-413 BNSF PARKING LEASE	3,100.00	3,100.00	3,383.24	283.24	109.14	3,284.69
101-43001-414 EQUIPMENT RENTAL	8,000.00	8,000.00	3,750.00	(4,250.00)	46.88	6,571.87
101-43001-417 RENTALS - UNIFORMS	8,000.00	8,000.00	1,515.26	(6,484.74)	18.94	8,717.17
101-43001-430 MISCELLANEOUS	1,000.00	1,000.00	.00	(1,000.00)	.00	.00
101-43001-433 DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	321.25	(678.75)	32.13	789.55
101-43001-440 SCHOOLS AND MEETINGS	1,500.00	1,500.00	.00	(1,500.00)	.00	120.00
101-43001-443 CITY GARDEN/FLOWER OPER EXP	1,000.00	1,000.00	.00	(1,000.00)	.00	.00
101-43001-444 INSECT CONTROL	18,000.00	18,000.00	.00	(18,000.00)	.00	9,942.11
101-43001-445 DISEASED TREE PROGRAM	15,000.00	15,000.00	.00	(15,000.00)	.00	4,707.00
101-43001-446 WEED CONTROL	5,000.00	5,000.00	.00	(5,000.00)	.00	3,533.13
101-43001-447 DOWNTOWN DECORATIONS	15,000.00	15,000.00	.00	(15,000.00)	.00	12,856.12
101-43001-449 SOD REPLACEMENT PROJECT	5,000.00	5,000.00	.00	(5,000.00)	.00	.00
101-43001-489 OTHER CONTRACTED SERVICES	15,000.00	15,000.00	9,496.90	(5,503.10)	63.31	17,236.24
TOTAL MISCELLANEOUS	141,300.00	141,300.00	18,705.65	(122,594.35)	13.24	109,300.10
TOTAL STREETS	1,625,177.00	1,635,177.00	329,202.08	(1,305,974.92)	20.13	1,478,843.22

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
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FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
PARKS & RECREATION						
<i>PERSONAL SERVICES</i>						
101-45200-101	167,918.00	167,918.00	15,907.78	(152,010.22)	9.47	137,890.73
101-45200-102	2,000.00	2,000.00	27.41	(1,972.59)	1.37	278.95
101-45200-104	42,778.00	42,778.00	2,990.13	(39,787.87)	6.99	25,538.42
101-45200-105	.00	.00	.00	.00	.00	66.78
101-45200-112	3,000.00	3,000.00	35.00	(2,965.00)	1.17	947.50
101-45200-121	13,059.00	13,059.00	1,195.14	(11,863.86)	9.15	10,429.84
101-45200-122	16,819.00	16,819.00	1,417.10	(15,401.90)	8.43	12,237.71
101-45200-123	4,160.00	4,160.00	330.11	(3,829.89)	7.94	3,379.44
101-45200-131	38,686.00	38,686.00	6,226.16	(32,459.84)	16.09	29,910.77
101-45200-132	4,203.00	4,203.00	.00	(4,203.00)	.00	.00
101-45200-133	3,750.00	3,750.00	25.00	(3,725.00)	.67	1,394.47
101-45200-151	17,489.00	17,489.00	.00	(17,489.00)	.00	7,255.34
101-45200-154	.00	.00	42.08	42.08	.00	143.75
TOTAL PERSONAL SERVICES	313,862.00	313,862.00	28,195.91	(285,666.09)	8.98	229,473.70
<i>SUPPLIES</i>						
101-45200-210	12,000.00	12,000.00	76.81	(11,923.19)	.64	6,635.62
101-45200-212	15,000.00	15,000.00	4,889.68	(10,110.32)	32.60	18,220.68
101-45200-221	10,000.00	10,000.00	239.48	(9,760.52)	2.39	15,421.58
101-45200-223	15,000.00	15,000.00	.00	(15,000.00)	.00	17,453.31
101-45200-226	1,000.00	1,000.00	.00	(1,000.00)	.00	1,110.38
101-45200-230	1,000.00	1,000.00	.00	(1,000.00)	.00	348.90
101-45200-240	4,000.00	4,000.00	.00	(4,000.00)	.00	1,611.98
TOTAL SUPPLIES	58,000.00	58,000.00	5,205.97	(52,794.03)	8.98	60,802.45
<i>OTHER SERVICES AND CHARGES</i>						
101-45200-304	1,000.00	1,000.00	235.38	(764.62)	23.54	990.90
101-45200-305	500.00	500.00	.00	(500.00)	.00	800.00
101-45200-321	1,000.00	1,000.00	69.05	(930.95)	6.91	828.18
101-45200-340	200.00	200.00	.00	(200.00)	.00	.00
101-45200-351	200.00	200.00	.00	(200.00)	.00	30.98
101-45200-360	32,000.00	32,000.00	.00	(32,000.00)	.00	24,261.60
101-45200-381	75,000.00	75,000.00	10,584.36	(64,415.64)	14.11	60,100.37
101-45200-382	15,000.00	15,000.00	272.76	(14,727.24)	1.82	3,805.76
101-45200-383	2,000.00	2,000.00	260.58	(1,739.42)	13.03	1,087.39
101-45200-384	500.00	500.00	87.80	(412.20)	17.56	351.20
101-45200-386	2,500.00	2,500.00	.00	(2,500.00)	.00	.00
TOTAL OTHER SERVICES AND CHA	129,900.00	129,900.00	11,509.93	(118,390.07)	8.86	92,256.38

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-45200-401 REPAIR & MAINT LABOR - BLDGS	6,000.00	6,000.00	.00	(6,000.00)	.00	9,728.09
101-45200-415 RENTALS - OTHER EQUIPMENT	9,000.00	9,000.00	72.00	(8,928.00)	.80	8,446.11
101-45200-417 RENTALS - UNIFORMS	800.00	800.00	159.21	(640.79)	19.90	911.30
101-45200-445 WEED CONTROL AND FERTILIZER	20,000.00	20,000.00	.00	(20,000.00)	.00	6,964.74
101-45200-495 SKI TRAIL MAINTENANCE AGREEMEN	5,000.00	5,000.00	.00	(5,000.00)	.00	2,435.50
101-45200-496 PARKS ARTS & PROGRAMMING	30,000.00	30,000.00	3,872.94	(26,127.06)	12.91	26,882.75
<i>TOTAL MISCELLANEOUS</i>	70,800.00	70,800.00	4,104.15	(66,695.85)	5.80	55,368.49
TOTAL PARKS & RECREATION	572,562.00	572,562.00	49,015.96	(523,546.04)	8.56	437,901.02

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
LIBRARY						
<i>SUPPLIES</i>						
101-45400-210 MISCELLANEOUS OPER SUPPLIES	3,500.00	3,500.00	.00	(3,500.00)	.00	5,906.18
101-45400-223 REPAIR & MAINT SUPP - BLDG/INF	5,000.00	5,000.00	190.82	(4,809.18)	3.82	1,033.64
101-45400-240 SMALL TOOLS & MINOR EQUIP	1,000.00	1,000.00	.00	(1,000.00)	.00	.00
<i>TOTAL SUPPLIES</i>	9,500.00	9,500.00	190.82	(9,309.18)	2.01	6,939.82
<i>OTHER SERVICES AND CHARGES</i>						
101-45400-360 INSURANCE AND BONDS	5,500.00	5,500.00	.00	(5,500.00)	.00	5,897.55
101-45400-381 ELECTRIC UTILITIES	34,000.00	34,000.00	2,949.50	(31,050.50)	8.68	32,713.28
101-45400-382 WATER/WASTEWATER UTILITIES	2,500.00	2,500.00	186.12	(2,313.88)	7.44	2,564.98
101-45400-383 GAS UTILITIES	6,000.00	6,000.00	1,747.00	(4,253.00)	29.12	6,790.67
101-45400-384 REFUSE HAULING	1,800.00	1,800.00	.00	(1,800.00)	.00	901.48
<i>TOTAL OTHER SERVICES AND CHA</i>	49,800.00	49,800.00	4,882.62	(44,917.38)	9.80	48,867.96
<i>MISCELLANEOUS</i>						
101-45400-401 REPAIR & MAINT LABOR - BLDGS	4,000.00	4,000.00	.00	(4,000.00)	.00	1,217.04
101-45400-404 REPAIR & MAINT LABOR-CAMB LIBR	60,000.00	60,000.00	998.77	(59,001.23)	1.66	56,634.74
101-45400-409 MAINT CONTRACTS - BLDG & EQUIP	5,000.00	5,000.00	1,287.08	(3,712.92)	25.74	4,273.37
101-45400-430 MISCELLANEOUS	500.00	500.00	.00	(500.00)	.00	.00
<i>TOTAL MISCELLANEOUS</i>	69,500.00	69,500.00	2,285.85	(67,214.15)	3.29	62,125.15
TOTAL LIBRARY	128,800.00	128,800.00	7,359.29	(121,440.71)	5.71	117,932.93

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>TRANSFERS OUT</u>						
<i>TRANSFERS</i>						
101-49300-720 TRANSFERS OUT - OPER TRANSFER	543,211.00	543,211.00	.00	(543,211.00)	.00	1,659,767.77
<i>TOTAL TRANSFERS</i>	<u>543,211.00</u>	<u>543,211.00</u>	<u>.00</u>	<u>(543,211.00)</u>	<u>.00</u>	<u>1,659,767.77</u>
TOTAL TRANSFERS OUT	<u><u>543,211.00</u></u>	<u><u>543,211.00</u></u>	<u><u>.00</u></u>	<u><u>(543,211.00)</u></u>	<u><u>.00</u></u>	<u><u>1,659,767.77</u></u>

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	8,159,123.00	8,175,023.00	1,146,225.18			8,535,044.22
NET REVENUES OVER EXPENDITURE	.00	.00	(875,499.17)			168,648.76

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 211 - AIRPORT OPERATING FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
REVENUE						
INTERGOVERNMENTAL REVENUES	.00	.00	.00	.00	.00	33,946.00
CHARGES FOR SERVICES	87,000.00	87,000.00	22,011.28	64,988.72	25.30	130,748.43
OTHER FINANCING SOURCES	45,883.00	45,883.00	.00	45,883.00	.00	.00
TOTAL FUND REVENUE	132,883.00	132,883.00	22,011.28	110,871.72	16.56	164,694.43
EXPENDITURES						
AIRPORT OPERATING						
AIRPORT OPERATING	132,883.00	132,883.00	20,980.34	111,902.66	15.79	157,546.11
TOTAL AIRPORT OPERATING	132,883.00	132,883.00	20,980.34	111,902.66	15.79	157,546.11
TOTAL FUND EXPENDITURES	132,883.00	132,883.00	20,980.34	111,902.66	15.79	157,546.11
NET REVENUE OVER EXPENDITURES	.00	.00	1,030.94	(1,030.94)		7,148.32

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 211 - AIRPORT OPERATING FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>INTERGOVERNMENTAL REVENUES</u>						
211-33180 AIRPORT ARPA A3001-C3 GRANTREV	.00	.00	.00	.00	.00	20,946.00
211-33181 AIRPORT CRRSA3001-C2 GRANT REV	.00	.00	.00	.00	.00	13,000.00
TOTAL INTERGOVERNMENTAL REVE	.00	.00	.00	.00	.00	33,946.00
<u>CHARGES FOR SERVICES</u>						
211-34920 HANGER LEASE & TIE DOWN FEES	14,000.00	14,000.00	13,437.30	562.70	95.98	13,212.30
211-34921 MAINT REIMBURSEMENT - STATE	21,000.00	21,000.00	.00	21,000.00	.00	42,639.75
211-34925 AIRPLANE FUEL SALES	52,000.00	52,000.00	8,573.98	43,426.02	16.49	74,896.38
TOTAL CHARGES FOR SERVICES	87,000.00	87,000.00	22,011.28	64,988.72	25.30	130,748.43
<u>OTHER FINANCING SOURCES</u>						
211-39203 TRANSFERS IN - OPERATING	45,883.00	45,883.00	.00	45,883.00	.00	.00
TOTAL OTHER FINANCING SOURCES	45,883.00	45,883.00	.00	45,883.00	.00	.00
TOTAL FUND REVENUE	132,883.00	132,883.00	22,011.28			164,694.43

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 211 - AIRPORT OPERATING FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
AIRPORT OPERATING						
<i>PERSONAL SERVICES</i>						
211-49000-101 FULL-TIME EMPLOYEES - REGULAR	14,495.00	14,495.00	3,263.52	(11,231.48)	22.51	22,146.36
211-49000-104 TEMP/SEAS EMPLOYEES - REGULAR	20,000.00	20,000.00	.00	(20,000.00)	.00	.00
211-49000-111 OVERTIME SNOWPLOWING	.00	.00	.00	.00	.00	116.01
211-49000-121 PERA (EMPLOYER)	2,587.00	2,587.00	244.76	(2,342.24)	9.46	1,663.22
211-49000-122 FICA/MEDICARE (EMPLOYER)	2,639.00	2,639.00	242.34	(2,396.66)	9.18	1,659.51
211-49000-123 CENTRAL PENSION FUND CONTRIB	500.00	500.00	22.81	(477.19)	4.56	217.12
211-49000-131 MEDICAL/DENTAL/LIFE	2,577.00	2,577.00	652.03	(1,924.97)	25.30	2,473.80
211-49000-132 PARKS LONGEVITY PAY	683.00	683.00	.00	(683.00)	.00	.00
211-49000-133 AIRPORT INS DEDUCTIBLE CONTRIB	180.00	180.00	.00	(180.00)	.00	.00
211-49000-151 WORKERS' COMPENSATION PREMIU	1,583.00	1,583.00	.00	(1,583.00)	.00	.00
TOTAL PERSONAL SERVICES	45,244.00	45,244.00	4,425.46	(40,818.54)	9.78	28,276.02
<i>SUPPLIES</i>						
211-49000-210 MISCELLANEOUS OPER SUPPLIES	1,000.00	1,000.00	.00	(1,000.00)	.00	549.86
211-49000-212 GASOLINE/FUEL/ADDATIVES	100.00	100.00	.00	(100.00)	.00	.00
211-49000-215 SHOP MAINTENANCE SUPPLIES	500.00	500.00	.00	(500.00)	.00	.00
211-49000-221 REPAIR/MAINT VEHICLES & EQUIP	5,000.00	5,000.00	6,328.60	1,328.60	126.57	5,335.50
211-49000-223 REPAIR & MAINT SUPP - BLDGS	1,000.00	1,000.00	.00	(1,000.00)	.00	17.18
211-49000-226 SIGNS	500.00	500.00	.00	(500.00)	.00	.00
211-49000-228 REPAIR & MAINT SUPP - INFRAST	1,500.00	1,500.00	117.61	(1,382.39)	7.84	2,108.99
211-49000-251 AIRPLANE FUEL COST OF SALES	50,000.00	50,000.00	6,623.82	(43,376.18)	13.25	75,944.17
TOTAL SUPPLIES	59,600.00	59,600.00	13,070.03	(46,529.97)	21.93	83,955.70
<i>OTHER SERVICES & CHARGES</i>						
211-49000-321 TELEPHONE/CELLULAR PHONES	1,560.00	1,560.00	126.13	(1,433.87)	8.09	1,507.25
211-49000-331 TRAVEL/MEALS/LODGING	200.00	200.00	.00	(200.00)	.00	.00
211-49000-351 LEGAL NOTICES/ORD PUBLISHING	200.00	200.00	.00	(200.00)	.00	180.20
211-49000-360 INSURANCE AND BONDS	3,600.00	3,600.00	1,042.50	(2,557.50)	28.96	3,483.85
211-49000-381 ELECTRIC UTILITIES	11,000.00	11,000.00	533.28	(10,466.72)	4.85	5,311.30
211-49000-383 GAS UTILITIES	4,000.00	4,000.00	842.44	(3,157.56)	21.06	2,593.59
TOTAL OTHER SERVICES & CHARG	20,560.00	20,560.00	2,544.35	(18,015.65)	12.38	13,076.19

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 211 - AIRPORT OPERATING FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
211-49000-401 REPAIR & MAINT LABOR - BLDGS	1,000.00	1,000.00	.00	(1,000.00)	.00	.00
211-49000-403 REPAIR & MAINT LABOR - INFRAST	3,000.00	3,000.00	.00	(3,000.00)	.00	28,323.00
211-49000-404 REPAIR & MAINT LABOR - VEH/EQ	1,000.00	1,000.00	940.50	(59.50)	94.05	406.25
211-49000-408 MAINT CONTRACTS - MACH/EQUIP	.00	.00	.00	.00	.00	551.25
211-49000-430 MISCELLANEOUS	379.00	379.00	.00	(379.00)	.00	.00
211-49000-433 DUES AND SUBSCRIPTIONS	300.00	300.00	.00	(300.00)	.00	264.00
211-49000-440 SCHOOLS AND MEETINGS	300.00	300.00	.00	(300.00)	.00	.00
211-49000-441 STATE PERMITS & FEES	500.00	500.00	.00	(500.00)	.00	407.50
211-49000-489 OTHER CONTRACTED SERVICES	1,000.00	1,000.00	.00	(1,000.00)	.00	2,286.20
TOTAL MISCELLANEOUS	7,479.00	7,479.00	940.50	(6,538.50)	12.58	32,238.20
TOTAL AIRPORT OPERATING	132,883.00	132,883.00	20,980.34	(111,902.66)	15.79	157,546.11

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 211 - AIRPORT OPERATING FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	132,883.00	132,883.00	20,980.34			157,546.11
NET REVENUES OVER EXPENDITURE	.00	.00	1,030.94			7,148.32

CITY OF CAMBRIDGE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUNDS 303-397 - DEBT SERVICE

	ADOPTED BUDGET	AMENDED BUDGET	UNUSED/ YTD ACTUAL	% OF UNEARNED
<u>PROPERTY TAX</u>				
31010 CURRENT	596,147.00	596,147.00	.00	596,147.00
	<u>596,147.00</u>	<u>596,147.00</u>	<u>.00</u>	<u>596,147.00</u>
<u>SPECIAL ASSESSMENTS</u>				
36100 PREPAID	.00	.00	1,261.33	(1,261.33)
36101/36102 "PRINCIPAL, INT & PENALTIES"	393,993.00	393,993.00	.00	393,993.00
	<u>393,993.00</u>	<u>393,993.00</u>	<u>1,261.33</u>	<u>392,731.67</u>
<u>TRANSFERS</u>				
39200-39204 GENERAL FUND TRANSFER IN	800,000.00	800,000.00	.00	800,000.00
	<u>800,000.00</u>	<u>800,000.00</u>	<u>.00</u>	<u>800,000.00</u>
 TOTAL REVENUE	 <u>1,790,140.00</u>	 <u>1,790,140.00</u>	 <u>1,261.33</u>	 <u>1,788,878.67</u>

CITY OF CAMBRIDGE
EXPENSES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUNDS 303-397 - DEBT SERVICE

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
DEBT SERVICE						
47000601-610	PRINCIPAL	1,155,000.00	1,155,000.00	1,155,000.00	.00	
47000611	INTEREST	447,025.00	447,025.00	242,412.51	(204,612.49)	54.23
47000620	OTHER FEES	7,225.00	7,225.00	2,375.00	(4,850.00)	32.87
		<u>1,609,250.00</u>	<u>1,609,250.00</u>	<u>1,399,787.51</u>	<u>(209,462.49)</u>	<u>86.98</u>
TOTAL EXPENSES		<u>1,609,250.00</u>	<u>1,609,250.00</u>	<u>1,399,787.51</u>	<u>(209,462.49)</u>	<u>86.98</u>
NET REVENUES						
OVER(Under) EXPENSES		<u>180,890.00</u>	<u>180,890.00</u>	<u>(1,398,526.18)</u>		

CITY OF CAMBRIDGE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUNDS 400-499 - CAPITAL PROJECTS

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
<u>SPECIAL ASSESSMENTS & TAXES</u>					
36101/36102 "PRINCIPAL, INT & PENALTIES"	18,507.00	18,507.00	.00	18,507.00	.00
	18,507.00	18,507.00	.00	18,507.00	.00
<u>CHARGES FOR SERVICE</u>					
362XX CONTRACTED SERVICES	39,333.00	39,333.00	49,610.00	(10,277.00)	126.13
37XXX,34404 AREA CHARGES & PARK DEDICATION FEES	.00	.00	2,204.00	(2,204.00)	.00
	39,333.00	39,333.00	51,814.00	(12,481.00)	131.73
<u>INTERGOVERNMENTAL</u>					
33419-33429 STATE AID	134,400.00	134,400.00	7,500.00	126,900.00	5.58
33160-33169 FEDERAL AID	2,065,950.00	2,065,950.00	.00	2,065,950.00	.00
	2,200,350.00	2,200,350.00	7,500.00	2,192,850.00	.34
<u>OTHER FINANCING SOURCES</u>					
36210 INTEREST EARNINGS	2,350.00	2,350.00	2.51	2,347.49	.11
36501 PROPERTY SALES	.00	.00	2,162.30	(2,162.30)	.00
36230 DONATIONS	70,000.00	70,000.00	.00	70,000.00	.00
32299 UTILITY PERMITS	2,000.00	2,000.00	894.32	1,105.68	44.72
	74,350.00	74,350.00	3,059.13	71,290.87	4.11
<u>TRANSFERS</u>					
39200-39204 GENERAL FUND TRANSFER IN	510,688.00	510,688.00	.00	510,688.00	.00
	510,688.00	510,688.00	.00	510,688.00	.00
TOTAL REVENUE	2,843,228.00	2,843,228.00	62,373.13	2,780,854.87	2.19

CITY OF CAMBRIDGE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUNDS 400-499 - CAPITAL PROJECTS

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
401-48000-720 TRANSFERS OUT TO OTHER FUNDS	125,000.00	125,000.00	.00	(125,000.00)	.00
402-49300-720 TRANSFERS OUT- OPERATING TRANS	130,000.00	130,000.00	.00	(130,000.00)	.00
415-45200-560 PARK IMPROVEMENTS	10,000.00	10,000.00	.00	(10,000.00)	.00
415-45200-580 OTHER EQUIPMENT	10,000.00	10,000.00	.00	(10,000.00)	.00
417-42100-550 VEHICLES	110,000.00	110,000.00	.00	(110,000.00)	.00
417-42100-551 SQUAD CAMERA	11,000.00	11,000.00	.00	(11,000.00)	.00
417-42100-590 EMERGENCY OPERATIONS	6,000.00	6,000.00	.00	(6,000.00)	.00
418-43001-550 PW VEHICLES & EQUIPMENT	164,000.00	164,000.00	21,345.00	(142,655.00)	13.02
419-41320-580 ADMIN OTHER EQUIPMENT	10,000.00	10,000.00	.00	(10,000.00)	.00
419-41320-581 CITY HALL BUILDING PROJECT	196,000.00	196,000.00	.00	(196,000.00)	.00
419-41500-570 FINANCE OFFICE EQUIPMENT	12,500.00	12,500.00	.00	(12,500.00)	.00
419-41920-540 COMM DEV VEHICLE	27,000.00	27,000.00	.00	(27,000.00)	.00
419-41920-580 OTHER EQUIPMENT	16,000.00	16,000.00	.00	(16,000.00)	.00
420-42200-550 VEHICLES	665,000.00	665,000.00	.00	(665,000.00)	.00
423-48000-530 C-I BIKE TRAIL IMPROVEMENTS	50,000.00	50,000.00	.00	(50,000.00)	.00
443-48000-223 STREET CRACK SEALING	70,000.00	70,000.00	.00	(70,000.00)	.00
443-48000-224 STREET SEAL COATING	40,000.00	40,000.00	.00	(40,000.00)	.00
443-48000-225 PVMT MGMT OVERLAYS	140,000.00	140,000.00	.00	(140,000.00)	.00
443-48000-226 DOWNTOWN PAVER/TREE REPAIR	50,000.00	50,000.00	.00	(50,000.00)	.00
443-48000-535 SECOND AVESW CONSTRUCTION & EN	.00	.00	20,719.25	20,719.25	.00
443-48000-536 CITY PARKING LOT REHAB	.00	.00	4,250.00	4,250.00	.00
444-48000-530 IMPR OTHER THAN BUILDINGS	2,303,000.00	2,303,000.00	.00	(2,303,000.00)	.00
499-48000-510 LAND PURCHASE	.00	.00	215,265.57	215,265.57	.00
TOTAL FUND EXPENDITURES	4,145,500.00	4,145,500.00	261,579.82	(3,883,920.18)	6.31
TOTAL EXPENDITURES	4,145,500.00	4,145,500.00	261,579.82	(3,883,920.18)	6.31
NET REVENUES					
OVER(UNDER) EXPENDITURES	(1,302,272.00)	(1,302,272.00)	(199,206.69)		

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 601 - WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
REVENUE						
SOURCE 33	700,000.00	700,000.00	.00	700,000.00	.00	.00
SA & INTEREST EARNINGS	.00	.00	.00	.00	.00	(46,615.94)
OPERATING REVENUE	2,074,800.00	2,074,800.00	284,797.75	1,790,002.25	13.73	2,104,644.72
OTHER FINANCING SOURCES	125,000.00	125,000.00	.00	125,000.00	.00	100,000.00
TOTAL FUND REVENUE	2,899,800.00	2,899,800.00	284,797.75	2,615,002.25	9.82	2,158,028.78
EXPENDITURES						
WATER FUND EXPENDITURES						
EXPENSE 400	2,057,763.00	2,057,763.00	168,696.06	1,889,066.94	8.20	1,801,135.31
TOTAL WATER FUND EXPENDITURES	2,057,763.00	2,057,763.00	168,696.06	1,889,066.94	8.20	1,801,135.31
TOTAL FUND EXPENDITURES	2,057,763.00	2,057,763.00	168,696.06	1,889,066.94	8.20	1,801,135.31
NET REVENUE OVER EXPENDITURES	842,037.00	842,037.00	116,101.69	725,935.31		356,893.47

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 601 - WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
601-33161 ARPA GRANT FUNDS	700,000.00	700,000.00	.00	700,000.00	.00	.00
TOTAL SOURCE 33	700,000.00	700,000.00	.00	700,000.00	.00	.00
<u>SA & INTEREST EARNINGS</u>						
601-36102 SPEC ASSESSMENTS - INT/PEN	.00	.00	.00	.00	.00	4,610.95
601-36210 INTEREST EARNINGS	.00	.00	.00	.00	.00	19,232.18
601-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	(70,459.07)
TOTAL SA & INTEREST EARNINGS	.00	.00	.00	.00	.00	(46,615.94)
<u>OPERATING REVENUE</u>						
601-37110 METERED WATER SALES	1,990,000.00	1,990,000.00	267,671.05	1,722,328.95	13.45	1,999,804.75
601-37120 SALES OF METERS & SUPPLIES	30,000.00	30,000.00	5,490.00	24,510.00	18.30	36,557.00
601-37160 PENALTIES ETC.	26,000.00	26,000.00	6,491.48	19,508.52	24.97	38,193.31
601-37165 CERTIFICATION PENALTY	.00	.00	150.00	(150.00)	.00	1,425.00
601-37170 OTHER REVENUE	28,800.00	28,800.00	4,995.22	23,804.78	17.34	28,664.66
TOTAL OPERATING REVENUE	2,074,800.00	2,074,800.00	284,797.75	1,790,002.25	13.73	2,104,644.72
<u>OTHER FINANCING SOURCES</u>						
601-39203 TRANSFERS FROM OTHER FUNDS	125,000.00	125,000.00	.00	125,000.00	.00	100,000.00
TOTAL OTHER FINANCING SOURCES	125,000.00	125,000.00	.00	125,000.00	.00	100,000.00
TOTAL FUND REVENUE	2,899,800.00	2,899,800.00	284,797.75			2,158,028.78

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 601 - WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>PERSONAL SERVICES</i>						
601-49400-101 FULL-TIME EMPLOYEES - REGULAR	293,265.00	293,265.00	41,160.24	(252,104.76)	14.04	256,179.35
601-49400-102 FULL-TIME EMPLOYEES - OVERTIME	10,000.00	10,000.00	518.16	(9,481.84)	5.18	5,071.96
601-49400-104 TEMP/SEAS EMPLOYEES - REGULAR	9,426.00	9,426.00	.00	(9,426.00)	.00	6,028.89
601-49400-110 HOURS WORKED HOLIDAY	3,000.00	3,000.00	.00	(3,000.00)	.00	652.16
601-49400-115 CALL-IN PAY	2,500.00	2,500.00	187.05	(2,312.95)	7.48	1,255.75
601-49400-116 ON-CALL PAY	14,000.00	14,000.00	839.27	(13,160.73)	5.99	6,622.55
601-49400-121 PERA (EMPLOYER)	25,357.00	25,357.00	3,202.84	(22,154.16)	12.63	19,819.16
601-49400-122 FICA/MEDICARE (EMPLOYER)	28,167.00	28,167.00	3,195.34	(24,971.66)	11.34	20,574.57
601-49400-123 CENTRAL PENSION FUND CONTRIB	3,120.00	3,120.00	314.79	(2,805.21)	10.09	2,065.14
601-49400-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	59,981.00	59,981.00	13,277.65	(46,703.35)	22.14	50,417.84
601-49400-132 LONGEVITY PAY	15,322.00	15,322.00	.00	(15,322.00)	.00	.00
601-49400-133 INSUR DEDUCTIBLE CONTRIBUTION	5,750.00	5,750.00	282.61	(5,467.39)	4.91	1,719.08
601-49400-151 WORKERS' COMPENSATION PREMIU	13,298.00	13,298.00	.00	(13,298.00)	.00	4,514.96
601-49400-154 HRA/FLEX FEES	300.00	300.00	64.46	(235.54)	21.49	214.90
<i>TOTAL PERSONAL SERVICES</i>	<i>483,486.00</i>	<i>483,486.00</i>	<i>63,042.41</i>	<i>(420,443.59)</i>	<i>13.04</i>	<i>375,136.31</i>
<i>SUPPLIES</i>						
601-49400-200 WATER LAB SUPPLIES	2,000.00	2,000.00	1,011.75	(988.25)	50.59	1,258.26
601-49400-201 OFFICE SUPPLIES - ACCESSORIES	1,000.00	1,000.00	.00	(1,000.00)	.00	494.69
601-49400-204 STATIONARY, FORMS AND ENVELOPE	1,000.00	1,000.00	3,276.94	2,276.94	327.69	1,341.52
601-49400-210 MISCELLANEOUS OPER SUPPLIES	12,000.00	12,000.00	1,473.15	(10,526.85)	12.28	10,774.81
601-49400-212 GASOLINE/FUEL/LUB/ADDITIVES	12,000.00	12,000.00	670.01	(11,329.99)	5.58	12,003.74
601-49400-213 OPER SUPPLIES - PLANT EQUIP	500.00	500.00	43.50	(456.50)	8.70	174.00
601-49400-216 CHEMICALS & CHEMICAL PRODUCTS	65,000.00	65,000.00	11,298.95	(53,701.05)	17.38	40,531.66
601-49400-217 TESTING	2,000.00	2,000.00	160.72	(1,839.28)	8.04	1,990.05
601-49400-221 REPAIR & MAINT SUPP - VEH/EQ	3,000.00	3,000.00	287.23	(2,712.77)	9.57	841.41
601-49400-240 SMALL TOOLS AND MINOR EQUIP	6,000.00	6,000.00	.00	(6,000.00)	.00	5,549.44
601-49400-270 METERS AND REPAIRS	15,000.00	15,000.00	21.05	(14,978.95)	.14	17,096.93
<i>TOTAL SUPPLIES</i>	<i>119,500.00</i>	<i>119,500.00</i>	<i>18,243.30</i>	<i>(101,256.70)</i>	<i>15.27</i>	<i>92,056.51</i>

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 601 - WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES & CHARGES</i>						
601-49400-304 MISC PROFESSIONAL SERVICES	8,000.00	8,000.00	1,455.31	(6,544.69)	18.19	771.00
601-49400-306 GIS PROJECT CONTRACT EXP	32,000.00	32,000.00	2,260.00	(29,740.00)	7.06	28,010.00
601-49400-307 WELL ABANDONMENT	65,000.00	65,000.00	.00	(65,000.00)	.00	.00
601-49400-310 GOPHER STATE ONE CALL	1,200.00	1,200.00	42.55	(1,157.45)	3.55	989.58
601-49400-313 IT MGMT & BACKUP	5,600.00	5,600.00	902.66	(4,697.34)	16.12	5,330.40
601-49400-321 TELEPHONE/CELLULAR PHONES	8,000.00	8,000.00	546.72	(7,453.28)	6.83	5,877.45
601-49400-322 POSTAGE	.00	.00	2,000.00	2,000.00	.00	6,282.15
601-49400-331 TRAVEL/MEALS/LODGING	2,000.00	2,000.00	.00	(2,000.00)	.00	358.16
601-49400-334 MILEAGE REIMBURSEMENT	200.00	200.00	.00	(200.00)	.00	248.04
601-49400-340 ADVERTISING	1,000.00	1,000.00	.00	(1,000.00)	.00	1,886.70
601-49400-351 LEGAL NOTICES/ORD PUBLISHING	500.00	500.00	.00	(500.00)	.00	193.73
601-49400-360 INSURANCE AND BONDS	23,000.00	23,000.00	.00	(23,000.00)	.00	21,449.68
601-49400-381 ELECTRIC UTILITIES	110,000.00	110,000.00	7,793.66	(102,206.34)	7.09	89,023.35
601-49400-382 WATER/WASTEWATER UTILITIES	1,500.00	1,500.00	189.53	(1,310.47)	12.64	1,129.93
601-49400-383 GAS UTILITIES	7,500.00	7,500.00	1,413.34	(6,086.66)	18.84	6,441.65
TOTAL OTHER SERVICES & CHARG	265,500.00	265,500.00	16,603.77	(248,896.23)	6.25	167,991.82
<i>MISCELLANEOUS</i>						
601-49400-404 REPAIR & MAINT LABOR - VEH/EQ	3,000.00	3,000.00	882.50	(2,117.50)	29.42	2,934.25
601-49400-406 REPAIR & MAINT - PLANT	30,000.00	30,000.00	19,965.74	(10,034.26)	66.55	21,081.02
601-49400-407 REPAIRS & MAINTENANCE - HYDR	15,000.00	15,000.00	88.58	(14,911.42)	.59	16,171.92
601-49400-408 REPAIR & MAINT - WATER SYSTEM	10,000.00	10,000.00	.00	(10,000.00)	.00	9,435.61
601-49400-409 MAINT CONTRACTS - OFFICE EQUIP	500.00	500.00	.00	(500.00)	.00	429.00
601-49400-410 WELL PROTECTION PLAN	15,000.00	15,000.00	.00	(15,000.00)	.00	.00
601-49400-415 AUTOMATIC METER READ PROJECT	75,000.00	75,000.00	41,760.00	(33,240.00)	55.68	110,298.29
601-49400-420 DEPRECIATION	855,000.00	855,000.00	.00	(855,000.00)	.00	846,876.87
601-49400-430 MISCELLANEOUS	500.00	500.00	.00	(500.00)	.00	.00
601-49400-432 CREDIT CARD FEES	8,500.00	8,500.00	1,194.40	(7,305.60)	14.05	8,158.10
601-49400-433 DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	633.00	(367.00)	63.30	2,926.25
601-49400-440 MEETINGS AND SCHOOLS	3,000.00	3,000.00	32.00	(2,968.00)	1.07	760.00
601-49400-441 DNR DEPARTMENT OF HEALTH FEE	5,000.00	5,000.00	3,230.36	(1,769.64)	64.61	3,648.18
601-49400-489 OTHER CONTRACTED SERVICES	5,000.00	5,000.00	2,545.00	(2,455.00)	50.90	9,104.07
TOTAL MISCELLANEOUS	1,026,500.00	1,026,500.00	70,331.58	(956,168.42)	6.85	1,031,823.56
<i>DEBT SERVICE</i>						
601-49400-619 INTEREST-WATER TREATMENT 2005	24,088.00	24,088.00	.00	(24,088.00)	.00	14,316.56
601-49400-620 FISCAL AGENT FEES	6,000.00	6,000.00	475.00	(5,525.00)	7.92	1,575.00
601-49400-634 INTEREST EXP 2014 IMPROV	4,842.00	4,842.00	.00	(4,842.00)	.00	2,842.36
601-49400-635 INTEREST EXP 2015 BONDS	7,186.00	7,186.00	.00	(7,186.00)	.00	3,712.26
601-49400-636 INTEREST EXP 2016 WATER BONDS	8,089.00	8,089.00	.00	(8,089.00)	.00	5,407.44
601-49400-638 INTEREST EXP 2018 BONDS	10,938.00	10,938.00	.00	(10,938.00)	.00	11,110.64
601-49400-639 INTEREST EXP 2019 BONDS W TOWE	66,284.00	66,284.00	.00	(66,284.00)	.00	61,553.23
601-49400-640 INTEREST EXPENSE 2020 IMPROV	10,350.00	10,350.00	.00	(10,350.00)	.00	8,609.62
TOTAL DEBT SERVICE	137,777.00	137,777.00	475.00	(137,302.00)	.34	109,127.11

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 601 - WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>TRANSFERS</i>						
601-49400-720 TRANSFERS OUT - OPER TRANSFER	25,000.00	25,000.00	.00	(25,000.00)	.00	25,000.00
<i>TOTAL TRANSFERS</i>	25,000.00	25,000.00	.00	(25,000.00)	.00	25,000.00
TOTAL EXPENSE 400	2,057,763.00	2,057,763.00	168,696.06	(1,889,066.94)	8.20	1,801,135.31

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 601 - WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	2,057,763.00	2,057,763.00	168,696.06			1,801,135.31
NET REVENUES OVER EXPENDITURE	842,037.00	842,037.00	116,101.69			356,893.47

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 602 - WASTEWATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
REVENUE						
SA & INTEREST EARNINGS	.00	.00	24.14	(24.14)	.00	(87,277.13)
OPERATING REVENUE	2,319,000.00	2,319,000.00	398,028.79	1,920,971.21	17.16	2,611,297.68
OTHER FINANCING SOURCES	.00	.00	.00	.00	.00	13,153.64
TOTAL FUND REVENUE	2,319,000.00	2,319,000.00	398,052.93	1,920,947.07	17.16	2,537,174.19
EXPENDITURES						
WASTEWATER FUND EXPENDITURES						
EXPENSE 450	3,438,157.00	3,438,157.00	250,574.42	3,187,582.58	7.29	3,477,126.39
TOTAL WASTEWATER FUND EXPENDITURES	3,438,157.00	3,438,157.00	250,574.42	3,187,582.58	7.29	3,477,126.39
TOTAL FUND EXPENDITURES	3,438,157.00	3,438,157.00	250,574.42	3,187,582.58	7.29	3,477,126.39
NET REVENUE OVER EXPENDITURES	(1,119,157.00)	(1,119,157.00)	147,478.51	(1,266,635.51)		(939,952.20)

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 602 - WASTEWATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>SA & INTEREST EARNINGS</u>						
602-36102 SPEC ASSESSMENTS - INT/PEN	.00	.00	.00	.00	.00	879.66
602-36210 INTEREST EARNINGS	.00	.00	24.14	(24.14)	.00	33,235.44
602-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	(121,392.23)
TOTAL SA & INTEREST EARNINGS	.00	.00	24.14	(24.14)	.00	(87,277.13)
<u>OPERATING REVENUE</u>						
602-37210 SEWER CHARGES - CITY	2,244,000.00	2,244,000.00	386,103.76	1,857,896.24	17.21	2,507,554.14
602-37250 SAC CHARGES	50,000.00	50,000.00	4,546.00	45,454.00	9.09	68,190.00
602-37260 PENALTIES	25,000.00	25,000.00	7,379.03	17,620.97	29.52	35,553.54
TOTAL OPERATING REVENUE	2,319,000.00	2,319,000.00	398,028.79	1,920,971.21	17.16	2,611,297.68
<u>OTHER FINANCING SOURCES</u>						
602-39102 GAIN/LOSS ON DISPOSAL OF FA	.00	.00	.00	.00	.00	13,153.64
TOTAL OTHER FINANCING SOURCES	.00	.00	.00	.00	.00	13,153.64
TOTAL FUND REVENUE	2,319,000.00	2,319,000.00	398,052.93			2,537,174.19

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 602 - WASTEWATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>PERSONAL SERVICES</i>						
602-49450-101 FULL-TIME EMPLOYEES - REGULAR	545,586.00	545,586.00	95,029.73	(450,556.27)	17.42	616,441.06
602-49450-102 FULL-TIME EMPLOYEES - OVERTIME	25,000.00	25,000.00	4,123.90	(20,876.10)	16.50	25,286.36
602-49450-104 TEMP/SEAS EMPLOYEES - REGULAR	10,413.00	10,413.00	.00	(10,413.00)	.00	9,748.67
602-49450-105 TEMP/SEAS EMPLOYEES - OVERTIME	.00	.00	.00	.00	.00	75.28
602-49450-110 HOURS WORKED HOLIDAY	4,500.00	4,500.00	1,264.28	(3,235.72)	28.10	5,117.98
602-49450-115 CALL-IN PAY	3,000.00	3,000.00	272.91	(2,727.09)	9.10	4,021.34
602-49450-116 ON-CALL PAY	29,000.00	29,000.00	4,934.53	(24,065.47)	17.02	29,635.36
602-49450-121 PERA (EMPLOYER)	46,835.00	46,835.00	7,921.94	(38,913.06)	16.91	48,123.83
602-49450-122 FICA/MEDICARE (EMPLOYER)	50,149.00	50,149.00	7,888.85	(42,260.15)	15.73	51,103.51
602-49450-123 CENTRAL PENSION FUND CONTRIB	9,360.00	9,360.00	1,863.58	(7,496.42)	19.91	12,386.40
602-49450-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	111,015.00	111,015.00	32,627.99	(78,387.01)	29.39	123,656.16
602-49450-132 LONGEVITY PAY	17,360.00	17,360.00	.00	(17,360.00)	.00	.00
602-49450-133 INSURANCE DEDUCT CONTRIB	11,500.00	11,500.00	25.20	(11,474.80)	.22	4,978.63
602-49450-151 WORKERS' COMPENSATION PREMIU	29,543.00	29,543.00	.00	(29,543.00)	.00	21,825.64
602-49450-154 HRA/FLEX FEES	600.00	600.00	166.88	(433.12)	27.81	556.30
<i>TOTAL PERSONAL SERVICES</i>	<i>893,861.00</i>	<i>893,861.00</i>	<i>156,119.79</i>	<i>(737,741.21)</i>	<i>17.47</i>	<i>952,956.52</i>
<i>SUPPLIES</i>						
602-49450-200 LAB SUPPLIES & REPLACEMENT	8,000.00	8,000.00	2,642.11	(5,357.89)	33.03	24,535.10
602-49450-201 OFFICE SUPPLIES - ACCESSORIES	1,500.00	1,500.00	411.82	(1,088.18)	27.45	1,986.60
602-49450-204 STATIONARY, FORMS AND ENVELOPE	2,000.00	2,000.00	3,276.95	1,276.95	163.85	1,341.52
602-49450-210 MISCELLANEOUS OPER SUPPLIES	7,500.00	7,500.00	2,711.61	(4,788.39)	36.15	9,677.25
602-49450-212 GASOLINE/FUEL/LUB/ADDITIVES	15,000.00	15,000.00	670.01	(14,329.99)	4.47	17,609.27
602-49450-213 OPER SUPPLIES - PLANT EQUIP	200.00	200.00	43.50	(156.50)	21.75	174.00
602-49450-216 CHEMICALS & CHEMICAL PRODUCTS	180,000.00	180,000.00	36,150.88	(143,849.12)	20.08	190,687.78
602-49450-217 TESTING	9,000.00	9,000.00	125.97	(8,874.03)	1.40	9,617.14
602-49450-221 REPAIR & MAINT SUPP - VEH/EQ	6,000.00	6,000.00	315.19	(5,684.81)	5.25	6,696.17
602-49450-240 SMALL TOOLS & MINOR EQUIP	7,000.00	7,000.00	4,142.03	(2,857.97)	59.17	7,345.68
<i>TOTAL SUPPLIES</i>	<i>236,200.00</i>	<i>236,200.00</i>	<i>50,490.07</i>	<i>(185,709.93)</i>	<i>21.38</i>	<i>269,670.51</i>

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 602 - WASTEWATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES & CHARGES</i>						
602-49450-304 MISC PROFESSIONAL SERVICES	5,000.00	5,000.00	2,235.31	(2,764.69)	44.71	2,243.54
602-49450-306 GIS PROJECT CONTRACT EXP	35,000.00	35,000.00	2,260.00	(32,740.00)	6.46	28,010.00
602-49450-310 GOPHER STATE ONE CALL	1,200.00	1,200.00	42.55	(1,157.45)	3.55	989.57
602-49450-313 IT MGMT & BACKUP	5,600.00	5,600.00	902.66	(4,697.34)	16.12	5,330.40
602-49450-321 TELEPHONE/CELLULAR PHONES	6,000.00	6,000.00	1,037.84	(4,962.16)	17.30	9,479.61
602-49450-322 POSTAGE	7,000.00	7,000.00	2,026.07	(4,973.93)	28.94	6,504.44
602-49450-331 TRAVEL/MEALS/LODGING	2,500.00	2,500.00	15.00	(2,485.00)	.60	873.83
602-49450-334 MILEAGE REIMBURSEMENT	200.00	200.00	.00	(200.00)	.00	256.25
602-49450-340 ADVERTISING	200.00	200.00	.00	(200.00)	.00	.00
602-49450-360 INSURANCE AND BONDS	48,000.00	48,000.00	.00	(48,000.00)	.00	43,414.39
602-49450-381 ELECTRIC UTILITIES	136,000.00	136,000.00	10,832.00	(125,168.00)	7.96	136,344.00
602-49450-382 WATER/WASTEWATER UTILITIES	1,600.00	1,600.00	239.38	(1,360.62)	14.96	1,396.07
602-49450-383 GAS UTILITIES	40,000.00	40,000.00	8,564.97	(31,435.03)	21.41	41,376.11
602-49450-384 REFUSE HAULING	5,000.00	5,000.00	504.06	(4,495.94)	10.08	3,166.44
602-49450-385 POWER - LIFT STATIONS	16,000.00	16,000.00	1,356.00	(14,644.00)	8.48	15,692.52
TOTAL OTHER SERVICES & CHARG	309,300.00	309,300.00	30,015.84	(279,284.16)	9.70	295,077.17
<i>MISCELLANEOUS</i>						
602-49450-402 REPAIR & MAINT - SAN SEWER	10,000.00	10,000.00	.00	(10,000.00)	.00	29,923.20
602-49450-404 REPAIR & MAINT LABOR - VEH/EQ	7,000.00	7,000.00	45.00	(6,955.00)	.64	5,522.54
602-49450-406 REPAIR & MAINT - PLANT	45,000.00	45,000.00	4,919.92	(40,080.08)	10.93	44,150.18
602-49450-407 REPAIR & MAINT - LIFT STATIONS	10,000.00	10,000.00	6,645.37	(3,354.63)	66.45	594.46
602-49450-408 REPAIRS & MAINTENANCE - SEWER	2,500.00	2,500.00	344.67	(2,155.33)	13.79	7,053.83
602-49450-409 MAINT CONTRACTS - OFFICE EQUIP	1,400.00	1,400.00	.00	(1,400.00)	.00	1,286.95
602-49450-418 KENWOOD LIFT STATION	.00	.00	(3,882.24)	(3,882.24)	.00	.00
602-49450-420 DEPRECIATION	1,600,000.00	1,600,000.00	.00	(1,600,000.00)	.00	1,591,010.53
602-49450-430 MISCELLANEOUS	1,000.00	1,000.00	.00	(1,000.00)	.00	.00
602-49450-433 DUES AND SUBSCRIPTIONS	5,000.00	5,000.00	60.00	(4,940.00)	1.20	5,798.25
602-49450-440 MEETINGS AND SCHOOLS	4,000.00	4,000.00	690.00	(3,310.00)	17.25	2,155.00
602-49450-441 MPCA FEES	15,000.00	15,000.00	2,466.00	(12,534.00)	16.44	8,412.00
602-49450-489 OTHER CONTRACTED SERVICES	115,000.00	115,000.00	2,660.00	(112,340.00)	2.31	100,769.40
TOTAL MISCELLANEOUS	1,815,900.00	1,815,900.00	13,948.72	(1,801,951.28)	.77	1,796,676.34
<i>DEBT SERVICE</i>						
602-49450-610 2013 WWTP REHAB INTEREST EXP	61,666.00	61,666.00	.00	(61,666.00)	.00	67,727.06
602-49450-620 FISCAL AGENT FEES	2,500.00	2,500.00	.00	(2,500.00)	.00	1,100.00
602-49450-634 INTEREST EXP 2014 IMPROV	2,191.00	2,191.00	.00	(2,191.00)	.00	1,275.64
602-49450-635 INTEREST EXP 2015 BOND EXP	3,234.00	3,234.00	.00	(3,234.00)	.00	1,670.50
602-49450-636 INTEREST EXP 2016 SEWER BONDS	4,927.00	4,927.00	.00	(4,927.00)	.00	3,296.02
602-49450-638 INTEREST EXPESE 2018 BONDS	3,800.00	3,800.00	.00	(3,800.00)	.00	3,881.60
602-49450-640 INTEREST EXPENSE 2020 IMP BOND	22,400.00	22,400.00	.00	(22,400.00)	.00	8,795.03
602-49450-641 INTEREST EXPENSE 2022 IMP BOND	7,178.00	7,178.00	.00	(7,178.00)	.00	.00
TOTAL DEBT SERVICE	107,896.00	107,896.00	.00	(107,896.00)	.00	87,745.85

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 602 - WASTEWATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>TRANSFERS</i>						
602-49450-720 TRANSFERS OUT - OPER TRANSFER	75,000.00	75,000.00	.00	(75,000.00)	.00	75,000.00
<i>TOTAL TRANSFERS</i>	75,000.00	75,000.00	.00	(75,000.00)	.00	75,000.00
TOTAL EXPENSE 450	3,438,157.00	3,438,157.00	250,574.42	(3,187,582.58)	7.29	3,477,126.39

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 602 - WASTEWATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	3,438,157.00	3,438,157.00	250,574.42			3,477,126.39
NET REVENUES OVER EXPENDITURE	(1,119,157.00)	(1,119,157.00)	147,478.51			(939,952.20)

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 603 - STORM WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
REVENUE						
SA & INTEREST EARNINGS	.00	.00	.00	.00	.00	(10,843.19)
OPERATING REVENUES	418,700.00	418,700.00	79,774.03	338,925.97	19.05	404,250.68
TOTAL FUND REVENUE	418,700.00	418,700.00	79,774.03	338,925.97	19.05	393,407.49
EXPENDITURES						
STORM SEWER FUND EXPENDITURES						
EXPENSE 500	647,774.00	647,774.00	2,028.50	645,745.50	.31	524,782.24
TOTAL STORM SEWER FUND EXPENDITURE	647,774.00	647,774.00	2,028.50	645,745.50	.31	524,782.24
TOTAL FUND EXPENDITURES	647,774.00	647,774.00	2,028.50	645,745.50	.31	524,782.24
NET REVENUE OVER EXPENDITURES	(229,074.00)	(229,074.00)	77,745.53	(306,819.53)		(131,374.75)

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 603 - STORM WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>SA & INTEREST EARNINGS</u>						
603-36210 INTEREST EARNINGS	.00	.00	.00	.00	.00	4,070.87
603-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	(14,914.06)
TOTAL SA & INTEREST EARNINGS	.00	.00	.00	.00	.00	(10,843.19)
<u>OPERATING REVENUES</u>						
603-37310 STORM WATER CHARGES	413,700.00	413,700.00	78,318.49	335,381.51	18.93	396,996.17
603-37360 PENALTIES	5,000.00	5,000.00	1,455.54	3,544.46	29.11	7,254.51
TOTAL OPERATING REVENUES	418,700.00	418,700.00	79,774.03	338,925.97	19.05	404,250.68
TOTAL FUND REVENUE	418,700.00	418,700.00	79,774.03			393,407.49

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 603 - STORM WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
EXPENSE 500						
<i>PERSONAL SERVICES</i>						
603-49500-101 FULL-TIME EMPLOYEES - REGULAR	63,253.00	63,253.00	.00	(63,253.00)	.00	.00
603-49500-102 FULL-TIME EMPLOYEES - OVERTIME	250.00	250.00	.00	(250.00)	.00	.00
603-49500-121 PERA (EMPLOYER)	4,744.00	4,744.00	.00	(4,744.00)	.00	.00
603-49500-122 FICA/MEDICARE (EMPLOYER)	4,839.00	4,839.00	.00	(4,839.00)	.00	.00
603-49500-131 MEDICAL/DENTAL/LIFE INS	17,283.00	17,283.00	.00	(17,283.00)	.00	.00
603-49500-132 LONGEVITY PAY	330.00	330.00	.00	(330.00)	.00	.00
603-49500-133 DEDUCTIBLE CONTRIBUTION	1,500.00	1,500.00	.00	(1,500.00)	.00	.00
603-49500-151 WORKERS' COMPENSATION PREMIU	650.00	650.00	.00	(650.00)	.00	.00
603-49500-154 HRA/FLEX FEES	100.00	100.00	.00	(100.00)	.00	.00
TOTAL PERSONAL SERVICES	92,949.00	92,949.00	.00	(92,949.00)	.00	.00
<i>SUPPLIES</i>						
603-49500-201 OFFICE SUPPLIES	200.00	200.00	.00	(200.00)	.00	24.48
603-49500-212 FUEL AND GAS	500.00	500.00	.00	(500.00)	.00	.00
TOTAL SUPPLIES	700.00	700.00	.00	(700.00)	.00	24.48
<i>OTHER SERVICES & CHARGES</i>						
603-49500-304 MISC PROFESSIONAL SERVICES	5,000.00	5,000.00	1,453.50	(3,546.50)	29.07	10,391.25
603-49500-352 GEN INFO & PUBLIC NOTICES	200.00	200.00	.00	(200.00)	.00	9.45
TOTAL OTHER SERVICES & CHARG	5,200.00	5,200.00	1,453.50	(3,746.50)	27.95	10,400.70
<i>MISCELLANEOUS</i>						
603-49500-403 REPAIRS & MAINT - STORM SEWER	60,000.00	60,000.00	125.00	(59,875.00)	.21	37,001.01
603-49500-420 DEPRECIATION	432,000.00	432,000.00	.00	(432,000.00)	.00	428,749.64
603-49500-430 MISCELLANEOUS	1,000.00	1,000.00	450.00	(550.00)	45.00	1,995.42
603-49500-440 SCHOOLS AND MEETINGS	3,000.00	3,000.00	.00	(3,000.00)	.00	.00
TOTAL MISCELLANEOUS	496,000.00	496,000.00	575.00	(495,425.00)	.12	467,746.07
<i>DEBT SERVICE</i>						
603-49500-617 BOND DISCOUNT	.00	.00	.00	.00	.00	1,233.37
603-49500-621 BOND ISSUE COSTS	.00	.00	.00	.00	.00	3,176.98
603-49500-634 INTEREST EXP 2014 STORM IMPROV	2,462.00	2,462.00	.00	(2,462.00)	.00	1,428.93
603-49500-635 INTEREST EXP 2015 BONDS	3,645.00	3,645.00	.00	(3,645.00)	.00	1,882.92
603-49500-636 INTEREST EXP 2016 STORM BONDS	4,685.00	4,685.00	.00	(4,685.00)	.00	3,134.79
603-49500-638 INTEREST EXPESE 2018 BONDS	14,425.00	14,425.00	.00	(14,425.00)	.00	14,594.08
603-49500-640 INTEREST EXPENSE 2020 IMP BOND	20,800.00	20,800.00	.00	(20,800.00)	.00	17,287.09
603-49500-641 INTEREST EXPENSE 2022 IMP BOND	6,908.00	6,908.00	.00	(6,908.00)	.00	3,872.83
TOTAL DEBT SERVICE	52,925.00	52,925.00	.00	(52,925.00)	.00	46,610.99
TOTAL EXPENSE 500	647,774.00	647,774.00	2,028.50	(645,745.50)	.31	524,782.24

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 603 - STORM WATER UTILITY FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	647,774.00	647,774.00	2,028.50			524,782.24
NET REVENUES OVER EXPENDITURE	(229,074.00)	(229,074.00)	77,745.53			(131,374.75)

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 604 - STREET LIGHT UTILITY

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
REVENUE						
SOURCE 36	.00	.00	.00	.00	.00	(1,077.89)
OPERATING REVENUES	246,900.00	246,900.00	42,896.11	204,003.89	17.37	248,110.84
TOTAL FUND REVENUE	246,900.00	246,900.00	42,896.11	204,003.89	17.37	247,032.95
EXPENDITURES						
STREET LIGHT UTILITY EXP EXPENSE 550	240,000.00	240,000.00	14,926.90	225,073.10	6.22	215,734.93
TOTAL STREET LIGHT UTILITY EXP	240,000.00	240,000.00	14,926.90	225,073.10	6.22	215,734.93
TOTAL FUND EXPENDITURES	240,000.00	240,000.00	14,926.90	225,073.10	6.22	215,734.93
NET REVENUE OVER EXPENDITURES	6,900.00	6,900.00	27,969.21	(21,069.21)		31,298.02

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 604 - STREET LIGHT UTILITY

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
604-36210 INTEREST EARNINGS	.00	.00	.00	.00	.00	404.67
604-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	(1,482.56)
TOTAL SOURCE 36	.00	.00	.00	.00	.00	(1,077.89)
OPERATING REVENUES						
604-37360 PENALTIES	3,000.00	3,000.00	889.54	2,110.46	29.65	4,636.93
604-37410 STREET LIGHT UTILITY FEES	243,900.00	243,900.00	42,006.57	201,893.43	17.22	238,905.91
604-37470 OTHER REVENUE	.00	.00	.00	.00	.00	4,568.00
TOTAL OPERATING REVENUES	246,900.00	246,900.00	42,896.11	204,003.89	17.37	248,110.84
TOTAL FUND REVENUE	246,900.00	246,900.00	42,896.11			247,032.95

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 604 - STREET LIGHT UTILITY

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES & CHARGES</i>							
604-49550-381	STREET LIGHT ELECTRIC	180,000.00	180,000.00	14,851.37	(165,148.63)	8.25	175,713.06
	<i>TOTAL OTHER SERVICES & CHARG</i>	180,000.00	180,000.00	14,851.37	(165,148.63)	8.25	175,713.06
<i>MISCELLANEOUS</i>							
604-49550-402	STREET LIGHT AND SIGNAL REPAIR	60,000.00	60,000.00	75.53	(59,924.47)	.13	40,021.87
	<i>TOTAL MISCELLANEOUS</i>	60,000.00	60,000.00	75.53	(59,924.47)	.13	40,021.87
	TOTAL EXPENSE 550	240,000.00	240,000.00	14,926.90	(225,073.10)	6.22	215,734.93

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 604 - STREET LIGHT UTILITY

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	240,000.00	240,000.00	14,926.90			215,734.93
NET REVENUES OVER EXPENDITURE	6,900.00	6,900.00	27,969.21			31,298.02

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 610 - LIQUOR STORE FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
REVENUE						
INTEREST & LOTTERY SALES	85,240.00	85,240.00	- 17,024.00	68,216.00	19.97	82,801.63
OPERATING REVENUES	6,073,709.00	6,073,709.00	886,227.47	5,187,481.53	14.59	6,645,854.52
TOTAL FUND REVENUE	6,158,949.00	6,158,949.00	903,251.47	5,255,697.53	14.67	6,728,656.15
EXPENDITURES						
LIQUOR STORE EXPENDITURES						
LIQUOR STORE	6,158,949.00	6,158,949.00	826,779.15	5,332,169.85	13.42	6,735,069.10
TOTAL LIQUOR STORE EXPENDITURES	6,158,949.00	6,158,949.00	826,779.15	5,332,169.85	13.42	6,735,069.10
TOTAL FUND EXPENDITURES	6,158,949.00	6,158,949.00	826,779.15	5,332,169.85	13.42	6,735,069.10
NET REVENUE OVER EXPENDITURES	.00	.00	76,472.32	(76,472.32)		(6,412.95)

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 610 - LIQUOR STORE FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>INTEREST & LOTTERY SALES</u>						
610-36200 MISCELLANEOUS REVENUES	240.00	240.00	83.00	157.00	34.58	386.05
610-36210 INTEREST EARNINGS	.00	.00	.00	.00	.00	3,825.84
610-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	(14,016.35)
610-36220 LOTTERY SALES	85,000.00	85,000.00	16,941.00	68,059.00	19.93	92,606.09
TOTAL INTEREST & LOTTERY SALES	85,240.00	85,240.00	17,024.00	68,216.00	19.97	82,801.63
<u>OPERATING REVENUES</u>						
610-37811 SALES - LIQUOR	2,167,325.00	2,167,325.00	336,568.85	1,830,756.15	15.53	2,406,470.46
610-37812 SALES - BEER	2,718,665.00	2,718,665.00	377,062.62	2,341,602.38	13.87	2,987,568.32
610-37813 SALES - WINE	853,175.00	853,175.00	127,786.34	725,388.66	14.98	889,837.80
610-37815 SALES - NON-TAXABLE	185,838.00	185,838.00	22,238.04	163,599.96	11.97	193,383.18
610-37816 SALES - TAXABLE	154,906.00	154,906.00	23,014.64	131,891.36	14.86	173,018.86
610-37830 DISCOUNTS, DEPOSITS & RETURNS	(5,000.00)	(5,000.00)	(499.50)	(4,500.50)	(9.99)	(4,026.50)
610-37840 CASH OVER AND SHORT	(1,200.00)	(1,200.00)	56.48	(1,256.48)	4.71	(397.60)
TOTAL OPERATING REVENUES	6,073,709.00	6,073,709.00	886,227.47	5,187,481.53	14.59	6,645,854.52
TOTAL FUND REVENUE	6,158,949.00	6,158,949.00	903,251.47			6,728,656.15

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 610 - LIQUOR STORE FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
LIQUOR STORE						
<i>PERSONAL SERVICES</i>						
610-49750-101 FULL-TIME EMPLOYEES - REGULAR	270,360.00	270,360.00	42,426.13	(227,933.87)	15.69	268,238.61
610-49750-102 FULL-TIME EMPLOYEES - OVERTIME	8,470.00	8,470.00	785.12	(7,684.88)	9.27	3,934.17
610-49750-103 PART-TIME EMPLOYEES - REGULAR	175,000.00	175,000.00	23,278.02	(151,721.98)	13.30	165,664.32
610-49750-106 PART-TIME EMPLOYEES - OVERTIME	200.00	200.00	.00	(200.00)	.00	179.43
610-49750-110 HOURS WORKED HOLIDAY	12,800.00	12,800.00	3,220.57	(9,579.43)	25.16	9,171.95
610-49750-121 PERA (EMPLOYER)	35,784.00	35,784.00	4,999.47	(30,784.53)	13.97	30,862.23
610-49750-122 FICA/MEDICARE (EMPLOYER)	36,501.00	36,501.00	5,231.78	(31,269.22)	14.33	33,518.07
610-49750-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	69,130.00	69,130.00	17,454.28	(51,675.72)	25.25	64,969.94
610-49750-132 LONGEVITY PAY	10,301.00	10,301.00	.00	(10,301.00)	.00	.00
610-49750-133 INSURANCE DEDUCTIBLE CONTRIB	4,800.00	4,800.00	25.00	(4,775.00)	.52	1,933.70
610-49750-151 WORKERS' COMPENSATION PREMIU	24,530.00	24,530.00	.00	(24,530.00)	.00	12,425.33
610-49750-153 UNEMPLOYMENT COMPENSATION	250.00	250.00	.00	(250.00)	.00	.00
610-49750-154 HRA/FLEX FEES	350.00	350.00	81.60	(268.40)	23.31	267.30
TOTAL PERSONAL SERVICES	648,476.00	648,476.00	97,501.97	(550,974.03)	15.04	591,165.05
<i>SUPPLIES</i>						
610-49750-201 OFFICE SUPPLIES - ACCESSORIES	2,000.00	2,000.00	729.84	(1,270.16)	36.49	1,259.20
610-49750-210 MISCELLANEOUS OPER SUPPLIES	21,000.00	21,000.00	2,119.16	(18,880.84)	10.09	24,136.22
610-49750-220 MAINTENANCE & REPAIR SUPPLIES	30,000.00	30,000.00	3,574.48	(26,425.52)	11.91	21,070.22
610-49750-240 SMALL TOOLS AND MINOR EQUIPME	3,000.00	3,000.00	.00	(3,000.00)	.00	1,044.00
610-49750-251 PURCHASES - LIQUOR	1,582,147.00	1,582,147.00	239,933.28	(1,342,213.72)	15.17	1,735,761.85
610-49750-252 PURCHASES - BEER	2,093,372.00	2,093,372.00	287,953.64	(1,805,418.36)	13.76	2,279,240.95
610-49750-253 PURCHASES WINE	597,223.00	597,223.00	87,391.95	(509,831.05)	14.63	606,014.74
610-49750-259 PURCHASES - MISCELLANEOUS	279,410.00	279,410.00	36,308.67	(243,101.33)	12.99	286,453.20
610-49750-260 FREIGHT & DRAY	38,000.00	38,000.00	6,443.58	(31,556.42)	16.96	41,946.14
TOTAL SUPPLIES	4,646,152.00	4,646,152.00	664,454.60	(3,981,697.40)	14.30	4,996,926.52
<i>OTHER SERVICES & CHARGES</i>						
610-49750-304 MISC PROFESSIONAL SERVICES	3,500.00	3,500.00	118.44	(3,381.56)	3.38	1,499.85
610-49750-313 IT MGMT & BACKUP	6,000.00	6,000.00	902.66	(5,097.34)	15.04	5,330.40
610-49750-321 TELEPHONE/CELLULAR PHONES	8,000.00	8,000.00	646.54	(7,353.46)	8.08	7,203.75
610-49750-331 TRAVEL/MEALS/LODGING	200.00	200.00	.00	(200.00)	.00	.00
610-49750-334 MILEAGE REIMBURSEMENT	300.00	300.00	.00	(300.00)	.00	408.70
610-49750-340 ADVERTISING	40,000.00	40,000.00	11,353.07	(28,646.93)	28.38	43,231.33
610-49750-341 WINE TASTING EVENT COSTS	3,200.00	3,200.00	.00	(3,200.00)	.00	258.68
610-49750-360 INSURANCE AND BONDS	18,000.00	18,000.00	.00	(18,000.00)	.00	15,158.43
610-49750-381 ELECTRIC UTILITIES	27,000.00	27,000.00	1,771.56	(25,228.44)	6.56	23,132.54
610-49750-382 WATER/WASTEWATER UTILITIES	1,200.00	1,200.00	137.57	(1,062.43)	11.46	779.46
610-49750-383 GAS UTILITIES	3,500.00	3,500.00	593.83	(2,906.17)	16.97	2,920.81
610-49750-384 REFUSE HAULING	6,500.00	6,500.00	1,043.17	(5,456.83)	16.05	5,268.84
TOTAL OTHER SERVICES & CHARG	117,400.00	117,400.00	16,566.84	(100,833.16)	14.11	105,192.79

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 610 - LIQUOR STORE FUND

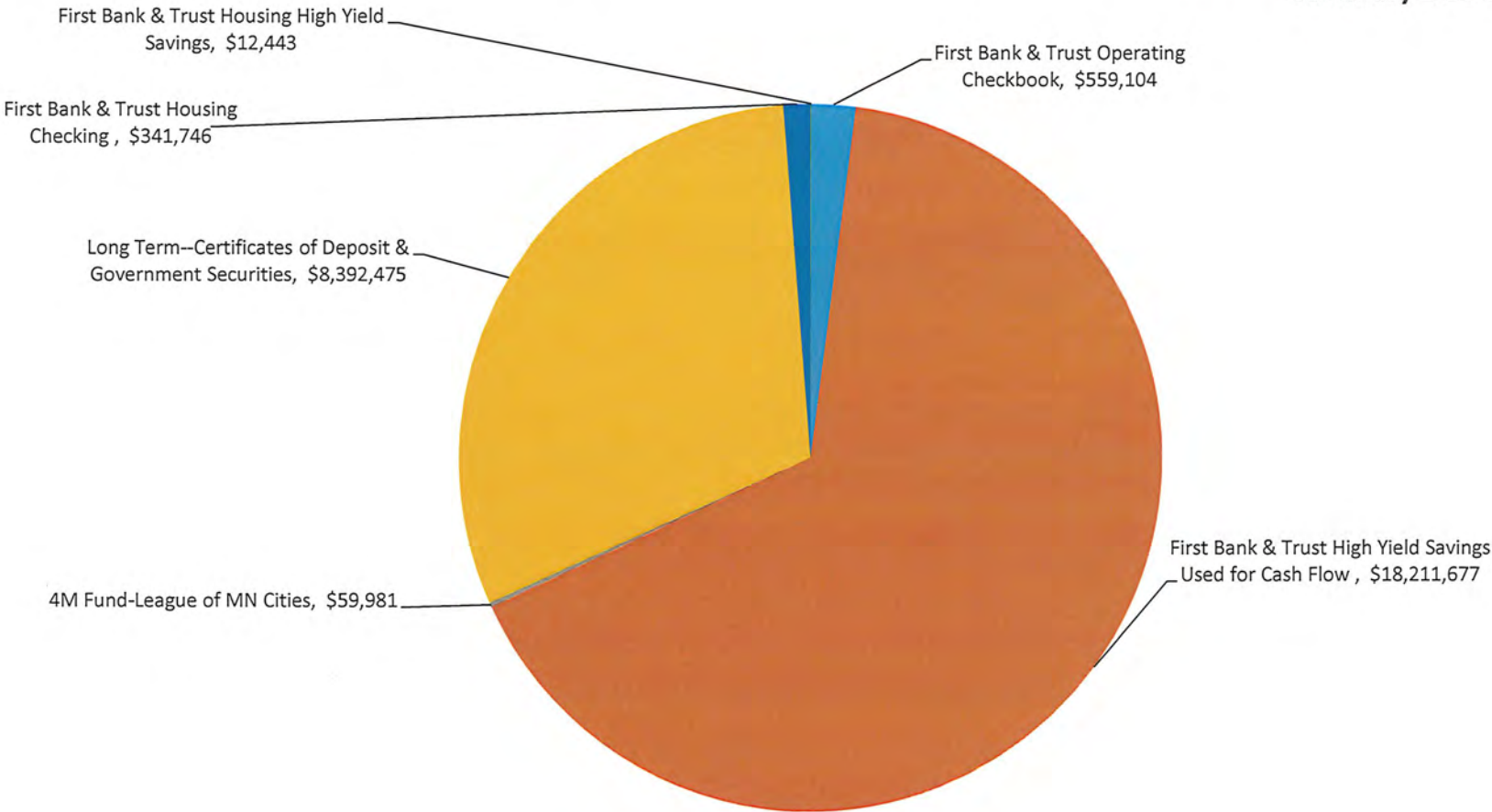
	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
610-49750-405 JANITOR SERVICES	8,000.00	8,000.00	1,180.96	(6,819.04)	14.76	6,776.64
610-49750-420 DEPRECIATION	64,000.00	64,000.00	.00	(64,000.00)	.00	61,853.08
610-49750-430 FISCAL/BANK/MISCELLANEOUS CHG	150,671.00	150,671.00	28,128.59	(122,542.41)	18.67	147,906.37
610-49750-433 DUES AND SUBSCRIPTIONS	6,500.00	6,500.00	.00	(6,500.00)	.00	6,122.00
610-49750-440 MEETINGS AND SCHOOLS	3,000.00	3,000.00	.00	(3,000.00)	.00	1,454.00
610-49750-453 TAXES AND LICENSES	250.00	250.00	.00	(250.00)	.00	20.00
610-49750-461 LOTTERY SWEEP	50,000.00	50,000.00	8,177.22	(41,822.78)	16.35	49,453.81
610-49750-475 LOTTERY PAID OUT	32,000.00	32,000.00	7,584.00	(24,416.00)	23.70	38,548.03
610-49750-489 CONTRACT MAINTENANCE	7,500.00	7,500.00	3,184.97	(4,315.03)	42.47	4,650.81
<i>TOTAL MISCELLANEOUS</i>	<u>321,921.00</u>	<u>321,921.00</u>	<u>48,255.74</u>	<u>(273,665.26)</u>	<u>14.99</u>	<u>316,784.74</u>
<i>TRANSFERS</i>						
610-49750-720 TRANSFERS OUT - OPER TRANSFER	425,000.00	425,000.00	.00	(425,000.00)	.00	525,000.00
610-49750-724 TRANSFER TO SPECIAL REV FUNDS	.00	.00	.00	.00	.00	200,000.00
<i>TOTAL TRANSFERS</i>	<u>425,000.00</u>	<u>425,000.00</u>	<u>.00</u>	<u>(425,000.00)</u>	<u>.00</u>	<u>725,000.00</u>
TOTAL LIQUOR STORE	<u><u>6,158,949.00</u></u>	<u><u>6,158,949.00</u></u>	<u><u>826,779.15</u></u>	<u><u>(5,332,169.85)</u></u>	<u><u>13.42</u></u>	<u><u>6,735,069.10</u></u>

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING FEBRUARY 28, 2023

FUND 610 - LIQUOR STORE FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	6,158,949.00	6,158,949.00	826,779.15			8,735,069.10
NET REVENUES OVER EXPENDITURE	.00	.00	76,472.32			(6,412.95)

**City of Cambridge Cash & Investment
Summary 2-28-2023**



City of Cambridge		
General Fund Park Expenses		
on Park Specific Basis		
Name of Park		Costs 1/1/2023-2/28/2023
City Park		\$1,740.61
Ice Rink		\$30,756.32
Sandquist Park		\$587.71
Central Greens		\$1,263.64
Brown Park		\$0.00
Peterson Park		\$0.00
Pioneer Park		\$0.00
Water Tower Park		\$0.00
Preserve Park		\$0.00
Dog Park		\$850.60
Honeysuckle Park		\$0.00
Parkwood Park		\$0.00
Veteran's Park		\$0.00
Not Location Specific Expense		\$13,817.08
Total		\$49,015.96
Difference		\$0.00
Total Per General Ledger		\$49,015.96
Notes:		
Generally, salaries are allocated to each park based on a time estimate received from our Public Works Director. During the year, as the seasons change, the allocations change to reflect current park activity.		
Not location specific expenses includes things that would be too difficult to allocate to a specific park like park liability insurance, gas for park vehicles, small tools, vehicle repairs, and park commission expense.		

Prepared by: Marcia Westover, Community Development Director

Overview

On February 21, 2023, the final plat of Maple Ridge Townhomes 2nd Addition was approved by Council. The city's subdivision ordinance (Chapter 155) requires the Developer to enter into a Development Contract with the city to cover any developer installed improvement and city fees. Staff has been working with the Developer on the project and has come to the attached agreement (Development Contract) that Council needs to review and approve.

The Development Contract covers developer installed improvements, park dedication, sewer and water area charges, bonds/securities, warranties for work, etc. The owner of the property, Cambridge Housing Limited Partnership, has proposed to build a 65-unit affordable multi-family housing project (Cambridge Family Apartments). The public improvements to be constructed include a sanitary sewer and water main, along with the 21st Ave SW cul-de-sac.

The Owner/Developer has agreed to all terms in this contract. They have not yet signed the contract due to involvement by the Department of Housing and Urban Development (HUD). HUD is requiring their own environmental clearance prior to any documents being signed by the Owner. However, delaying approvals and signatures by the City will put a significant setback on the Developers start date. Staff would like to have all agreements/contracts approved, signed and ready to go once this project is cleared by HUD so the project can start in a timely manner.

City Council Action:

Authorize the City Administrator and Mayor to execute the attached Development Contract between Cambridge Housing Limited Partnership and the City of Cambridge for Maple Ridge Townhomes 2nd Addition.

Attachments

1. Development Contract

DEVELOPMENT CONTRACT
(Developer Installed Improvements)
MAPLE RIDGE 2nd Addition

This Development Contract effective date of, _____, 20__ by and between the **CITY OF CAMBRIDGE**, a Minnesota municipal corporation ("City"), and Cambridge Housing Limited Partnership, a Minnesota Limited Partnership, (the "Developer").

1. **REQUEST FOR PLAT APPROVAL.** The Developer has asked the City to approve a plat for Maple Ridge Townhomes 2nd Addition (referred to in this Contract as the "plat"). The land is legally described on Exhibit A and made a part hereof (the "Subject Property").
2. **CONDITIONS OF PLAT APPROVAL.** The City hereby approves the plat on condition that the Developer enter into this Contract, furnish the fees required by it, and record the plat with the County Recorder or Registrar of Titles within 120 days after the City Council approves the final plat.
3. **RIGHT TO PROCEED.** Following final plan approval and execution of this Contract the Developer may commence development of the site in conformance with the plans, terms and conditions contained herein. Developer acknowledges that if the Developer fails to satisfy the conditions of this contract, the City may withhold issuance of any Building Permit, Certificate of Occupancy or protective inspections necessary for construction and occupancy of the proposed development.
4. **DEVELOPMENT PLANS.** The City hereby approves the proposed development as shown on the following exhibits. The Developer shall develop the Subject Property in accordance with the general plans shown on the exhibits. If, however, the exhibits vary from the written terms of this Agreement, the written terms shall control. The exhibits include:

- Exhibit A. Final Plat approved February 21, 2023;
- Exhibit B. PUD Site Plan approved November 7, 2022, and PUD Ordinance No. 757;
- Exhibit C. Final Grading, Utility, and Site Construction Plans and specifications dated March 24, 2023;
- Exhibit D. Final Landscape Plan dated January 13, 2023;

All of which Exhibits are made a part of this Agreement and are on file with the City Engineer.

5. **PLANNED UNIT DEVELOPMENT DESIGNATION.** The City agrees to designate the Subject Property as a PUD, subject to the Developer's strict compliance with the approved plans referred to in paragraph 4 hereof, and the terms and conditions of this agreement.

Minor variations from the approved plans may be approved by the City's Site Plan Review Committee, under the direction of the Community Development Director. Substantial departures from the approved plans will require an amendment to the Planned Unit Development. In the event of failure by the Developer to commence development activity, in accordance with the Final Development Plans, within one year following the final approval of this Planned Unit Development, no building permits or certificates of occupancy will be issued unless Developer first secures approval of an extension of the development schedule by the City Council.

6. **IMPROVEMENTS.** The Developer shall install and/or pay for the following:

- A. Sanitary Sewer System
- B. Water System
- C. 21st Ave Cul-de-sac

The improvements shall be installed in accordance with the City subdivision ordinance; City standard specifications for utilities and street construction; and any other ordinances. The Developer shall submit plans and specifications for utilities and site construction, prepared by a competent, duly registered professional engineer under the laws of the State of Minnesota. The Developer shall obtain all necessary permits from the Minnesota Pollution Control Agency, Minnesota Department of Health and other agencies before proceeding with construction.

The Developer shall instruct its engineer to provide adequate field inspection personnel to assure an acceptable level of quality control to the extent that the Developer's engineer will be able to certify that the construction work meets the approved City standards as a condition of City acceptance. In addition, the City may, at the City's discretion and at the Developer's expense, have one or more City inspectors inspect the work on a full or part-time basis.

The Developer, its contractors and subcontractors, shall follow all instructions received from the City's inspectors. Prior to construction, the Developer or his engineer shall schedule a preconstruction meeting at a mutually agreeable time at the City Council Chambers, located at 300 3rd Avenue NE, Cambridge, Minnesota with all parties concerned, including the City staff, to review the program for the construction work.

Within thirty (30) days after the completion of the improvements the Developer shall supply the City with a complete set of reproducible "as constructed" plans, and two complete sets of blue line "as constructed" plans, all prepared in accordance with City standards. Iron monuments must be installed in accordance with Minn. Stat. Sec. 505.02. The Developer's surveyor shall submit a written notice to the City certifying that the monuments have been installed.

- 7. **TIME OF PERFORMANCE.** The Developer shall install or cause to be installed all required public improvements as shown on the approved Plans and Specifications for infrastructure improvements, Exhibit C, by June 30, 2024. The 21st Avenue SW temporary cul-de-sac shall be replaced with a permanent cul-de-sac that meets city standards within five (5) years from the date of this Development Contract. An escrow or letter of credit from the property owner in the amount of 125% of the estimated cost is required for this work. If the cul-de-sac is not replaced within five (5) years, the City reserves the right to expend such escrow or letter of credit funds to insure completion of the improvements.
- 8. **LICENSE.** The Developer hereby grants the City, its agents, employees, officers and contractors a license to enter the plat to perform all work and inspections deemed appropriate by the City in conjunction with plat development.
- 9. **GRADING AND EROSION CONTROL.** The plat shall be graded in accordance with the approved Drainage and Grading Plan, Exhibit C. The plan shall conform to City of Cambridge specifications. Upon commencement of grading operations, the erosion control plan, Exhibit C, shall be implemented by the Developer and inspected and approved by the City. The City may impose additional erosion control requirements if they would be beneficial. All areas disturbed by the excavation and backfilling operations shall be reseeded forthwith after the completion of the work in that area. Except as otherwise provided in the erosion control plan, seed shall be certified oat seed to provide a temporary ground cover as rapidly as

possible. All seeded areas shall be fertilized, mulched, and disc anchored as necessary for seed retention. The parties recognize that time is of the essence in controlling erosion. If the Developer does not comply with the erosion control plan and schedule or supplementary instructions received from the City, the City may take such action as it deems appropriate to control erosion. The City will endeavor to notify the Developer in advance of any proposed action, but failure of the City to do so will not affect the Developer's and City's rights or obligations hereunder. Developer will reimburse all expenses incurred by the City in connection with such actions. No development utility or street construction will be allowed and no building permits will be issued unless the plat is in full compliance with the erosion control requirements.

Within thirty (30) days after completion of the grading the Developer shall provide the City with an "as constructed" grading plan and a certification by a registered land surveyor or engineer that all public ponds, swales, and ditches have been constructed on public easements or land owned by the City. The "as constructed" plan shall include field-verified elevations of the following: a) location and elevations along all swales and ditches, and b) lot corners and house pads. The City will withhold issuance of building permits until the approved certified grading plan is on file with the City and all erosion control measures are in place as determined by the City Engineer.

10. **CLEAN UP.** The Developer shall daily clean dirt and debris from streets that have resulted from construction work by the Developer, its agents or assigns. Prior to any construction in the plat, the Developer shall identify in writing a responsible party for erosion control, street cleaning, and street sweeping. Performance shall be guaranteed by the financial guarantee recited herein. The City reserves the right to perform such work as necessary and assess all costs to the developer.

The developer shall be responsible for rubbish blown off the building site.

11. **OWNERSHIP OF IMPROVEMENTS.** Upon completion of the work and construction required by this Contract, the sanitary sewer and water main improvements shall become City property following final inspection and acceptance by the City. All other improvements shall be the sole responsibility of the Developer.

12. **CITY LEGAL.** The developer shall pay a fee to cover the City's legal expenses. Before the City signs the final plat, the Developer shall pay to the City \$1000 for legal services as follows:

1. Developer shall deposit this sum as per Table 1 into an account with the City, which shall receive and hold such funds solely under the terms of this agreement.
2. The City will provide the developer with an invoice for such work upon completion. If any funds held under this agreement remain after payment of the above, such funds shall be returned to Developer.
3. If the actual costs incurred exceed the estimate, the Developer shall reimburse the City for any additional costs.

13. **CITY ENGINEERING, ADMINISTRATION AND CONSTRUCTION OBSERVATION.**

A. The Developer shall pay a fee for engineering, planning and administration. City engineering, planning and administration will include plan review, consultation with Developer and his engineer on status or problems regarding the project, coordination for final inspection and acceptance, and project monitoring during the warranty period. Fees for this service shall be three percent (3%) of the bid construction cost, assuming normal construction and project scheduling.

B. The Developer shall pay a fee for City construction observation. City construction observation will include monitoring of construction, and observation. Construction observation shall include part or full time inspection of proposed public utilities. Fees for this service are estimated to be \$10,535 (8%) of bid construction cost, assuming normal construction and project scheduling).

1. Developer shall deposit this sum as per Table 1 with the City, which shall receive and hold such funds solely under the terms of this contract.
2. The City will pay the Engineer from the deposit as billed for actual time spent. Engineer shall submit monthly invoices to the City certifying the work completed and amount of fees earned. A copy of the invoice shall also be given to the Developer. The city shall make payment to the Engineer within 15 days of receipt of the invoice. If any funds held under this contract remain after payment of the above, such funds shall be returned to Developer.
3. If it appears that the actual costs incurred will exceed the estimate, then Developer shall deposit additional sums with the City to pay for the increase.

14. SANITARY SEWER AND WATER AREA CHARGES. In accordance with City policy, and to uniformly distribute the costs of public utility infrastructure, including but not limited to, trunk lines, lift stations, water towers, and wells, the Developer herewith pays the following area charges:

Sanitary Sewer: 4.0 Acres @ \$2,925 per acre	=	\$11,700
Water: 4.0 Acres @ \$2,882 per acre	=	\$11,528

15. BONDS. Developer may not commence work on any public utility improvements pursuant to this contract until it has provided to the City for each construction contract a performance bond and a payment bond, each in the full amount of said construction contract, assuring the City of the full and faithful performance by the contractor of the work of the contract and the payment of all mechanics, laborers, materialmen and subcontractors. Appropriate letters of credit may be proposed in lieu of said performance and payment bonds.

16. LANDSCAPING AND SITE IMPROVEMENTS. The plat shall be landscaped in accordance with the approved landscaping plan, Exhibit D. All landscaping shall be guaranteed for a period of one year from the date of final installation. Any changes or modifications to the approved plan shall be first submitted and approved by the City Community Development Director.

17. PARKLAND CONVEYANCE AND MONUMENTATION. The current park dedication rate is \$1,600 per residential unit. The apartment building proposed has a total of 65 units. The developer is not proposing any public parkland, therefore pays herewith a cash fee of \$104,000 for 65 units.

18. SPECIAL PROVISIONS. The following special provisions shall apply to plat development:

- A. Implementation of the recommendations listed in the reports of any State regulating authority.
- B. Implementation of the City Engineer's recommendations.
- G. The Developer shall submit the final plat and "as constructed utility plans" in electronic format. The electronic format shall be either AutoCAD.DWG file, a .DXF file or PDF file (as specified by the City).

The amount of escrow deposits, and cash fees were calculated as follows:

Table 1
Maple Ridge Townhomes 2nd Addition

Developer:	Reuter Walton	
Apartment Building		65
Units:		
Buildable Area (acres):		4.0 acres

CONSTRUCTION COSTS

Sanitary Sewer	\$ 38,986
Water Main	\$ 34,708
21 st Ave SW Cul-de-sac	\$ 58,000
Total Construction Costs	\$ 131,694

DEPOSIT ITEMS

City Construction Observation and Admin. (8% of Bid Construction)	\$ 10,535
Legal	\$ 1,000
21 st Ave Cul-de-sac (Separate escrow or letter of credit)	\$ 72,500
Total Deposit	\$ 84,035

CITY FEES

Engineering & Amin (3% of Construction)	\$ 3,950
Park Dedication Fee (65 units at \$1,600 per unit)	\$ 104,000
Total City Fees	\$ 107,950

AREA CHARGES

Sanitary Sewer Area Charge (4.0 Acres @ \$2,925/acre)	\$11,700
Water Area Charge (4.0 acres @ \$2882/acre)	\$11,528
Total Area Charges Due	\$ 23,228.00

19. **WARRANTY.** The Developer warrants all improvements required to be constructed by it pursuant to this Contract against poor material and faulty workmanship. The warranty period for public utilities is one year. The warranty period shall commence after the utilities have been completed and have been accepted by the City. The Developer shall post maintenance bonds or appropriate letters of credit to secure the warranties.

20. **RESPONSIBILITY FOR COSTS.** Except as otherwise specified herein, the Developer shall pay all costs incurred by it or the City in conjunction with the development of the plat, including but not limited to, legal, planning, engineering and inspection expenses incurred in connection with approval and acceptance of the plat, the preparation of this Contract, any taxes levied on lands dedicated to the public in the plat and all costs and expenses incurred by the City in monitoring and inspecting development of the plat. No interest will be credited or paid to Developer on funds held by the City as deposits for payment of expenses.

B. The Developer shall hold the City and its officers, employees, and agents harmless from claims made by itself and third parties for damages sustained or costs incurred resulting from plat approval and development. The Developer shall indemnify the City and its officers, employees, and agents for all costs, damages, or expenses which the City may pay or incur in consequence of such claims, including attorneys' fees.

C. The Developer shall reimburse the City for costs incurred in the enforcement of this Contract, including court costs, engineering and attorneys' fees.

D. The Developer shall pay, or cause to be paid when due, and in any event before any penalty is attached, all special assessments referred to in this Contract. This is a personal obligation of the Developer, in addition to a lien against the Subject Property, and shall continue in full force and effect even if the Developer sells one or more lots, the entire plat, or any part of it.

E. The Developer shall pay in full all bills submitted to it by the City for obligations incurred under this Contract within thirty (30) days after receipt. If the bills are not paid on time, the City may halt plat development and construction until the bills are paid in full. Bills not paid within thirty (30) days shall accrue interest at the rate of eighteen percent (18%) per year or the highest rate permitted by law, which ever is lower.

F. In addition to the charges and special assessments referred to herein, other charges and special assessments may be imposed such as but not limited to sewer access charges, water access charges, Water Treatment Plant charges, and building permit fees.

21. **DEVELOPER'S DEFAULT.** In the event of default by the Developer as to any of the work to be performed by it hereunder, the City may, at its option, perform the work and the Developer shall promptly reimburse the City for any expense incurred by the City, provided the Developer, except in an emergency as determined by the City, is first given notice of the work in default, not less than 48 hours in advance. This Contract is a license for the City to act, and it shall not be necessary for the City to seek a Court order for permission to enter the land. When the City does any such work, the City may, in addition to its other remedies, assess the cost in whole or in part against all or any part of the subject property. For this purpose, the Developer expressly waives any and all procedural and substantive objections to the special assessments, including but not limited to, hearing requirements and any claim that the assessments exceed the benefit to the property. The Developer waives any appeal rights otherwise available pursuant to Minnesota Statutes, Chapter 429.

22. **MISCELLANEOUS.**

A. The Developer represents to the City that the plat complies with all city, county, metropolitan, state, and federal laws and regulations, including but not limited to: subdivision ordinances, zoning ordinances, and

environmental regulations. If the City determines that the plat does not comply, the City may, at its option, refuse to allow construction or development work in the plat until the Developer does comply. Upon the City's demand, the Developer shall cease work until there is compliance.

B. Third parties shall have no recourse against the City under this Contract.

C. Breach of the terms of this Contract by the Developer shall be grounds for denial of building permits, including lots sold to third parties.

D. If any portion, section, subsection, sentence, clause, paragraph, or phrase of this Contract is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Contract.

E. All public improvements except the final lift of asphalt shall be installed prior to issuance of building permits except as otherwise specified in Section 13 of this agreement.

F. If building permits are issued prior to the completion and acceptance of public improvements, the Developer assumes all liability and costs resulting in delays in completion of public improvements and damage to public improvements caused by the City, Developer, its contractors, subcontractors, materialmen, employees, agents, or third parties. No sewer and water connection permits may be issued and no one may occupy a building for which a building permit is issued on either a temporary or permanent basis until the streets needed for access have been paved with a bituminous surface and the utilities are accepted by the City Engineer.

G. The action or inaction of the City shall not constitute a waiver or amendment to the provisions of this Contract. To be binding, amendments or waivers shall be in writing, signed by the parties and approved by written resolution of the City Council. The City's failure to promptly take legal action to enforce this Contract shall not be a waiver or release.

H. This Contract shall run with the land and may be recorded against the title to the property. The Developer covenants with the City, its successors and assigns, that the Developer is well seized in fee title of the property being final platted and/or has obtained consents to this Contract, in the form attached hereto, from all parties who have an interest in the property; that there are no unrecorded interests in the property being final platted; and that the Developer will indemnify and hold the City harmless for any breach of the foregoing covenants.

I. Developer shall take out and maintain or cause to be taken out and maintained until six (6) months after the City has accepted the public improvements, public liability and property damage insurance covering personal injury, including death, and claims for property damage which may arise out of Developer's work or the work of its subcontractors or by one directly or indirectly employed by any of them. Limits for bodily injury and death shall be not less than \$500,000 for one person and \$1,000,000 for each occurrence; limits for property damage shall be not less than \$200,000 for each occurrence; or a combination single limit policy of \$1,000,000 or more. The City shall be named as an additional insured on the policy, and the Developer shall file with the City a certificate evidencing coverage prior to the City signing the plat. The certificate shall provide that the City must be given thirty (30) days advance written notice of the cancellation of the insurance.

J. Each right, power or remedy herein conferred upon the City is cumulative and in addition to every other right, power or remedy, express or implied, now or hereafter arising, available to City, at law or in equity, or under any other agreement, and each and every right, power and remedy herein set forth or otherwise so existing may be exercised from time to time as often and in such order as may be deemed expedient by the City and shall not be a waiver of the right to exercise at any time thereafter any other right, power or remedy.

K. The Developer may not assign this Contract without the written permission of the City Council. The Developer's obligation hereunder shall continue in full force and effect even if the Developer sells one or more lots, the entire plat, or any part of it.

L. The Developer shall construct a group of mailboxes of a uniform design that is clustered at specific locations approved by the City and coordinated with the United States Post Office.

23. NOTICES. Required notices to the Developer shall be in writing, and shall be either hand delivered to the Developer, its employees or agents, or mailed to the Developer by certified mail at the following address:

Cambridge Housing Limited Partnership
4450 Excelsior Boulevard, Suite 400
St. Louis Park, MN 55416

Notices to the City shall be in writing and shall be either hand delivered to the City Administrator, or mailed to the City by certified mail in care of the City Administrator at the following address:

Cambridge City Hall
300 3rd Avenue NE
Cambridge, Minnesota 55008.

CITY OF CAMBRIDGE

BY:

James Godfrey, Mayor

AND

Evan Vogel, City Administrator

DEVELOPER:

BY: _____

Its: _____

(STATE OF MINNESOTA)
(ss.
COUNTY OF ISANTI)

The foregoing instrument was acknowledged before me this ___ day of _____, 20___, by James Godfrey, Mayor, and by Evan Vogel, City Administrator, of the City of Cambridge, a Minnesota municipal corporation, on behalf of the corporation and pursuant to the authority granted by its City Council.

NOTARY PUBLIC

STATE OF MINNESOTA)
(ss,
COUNTY OF ISANTI)

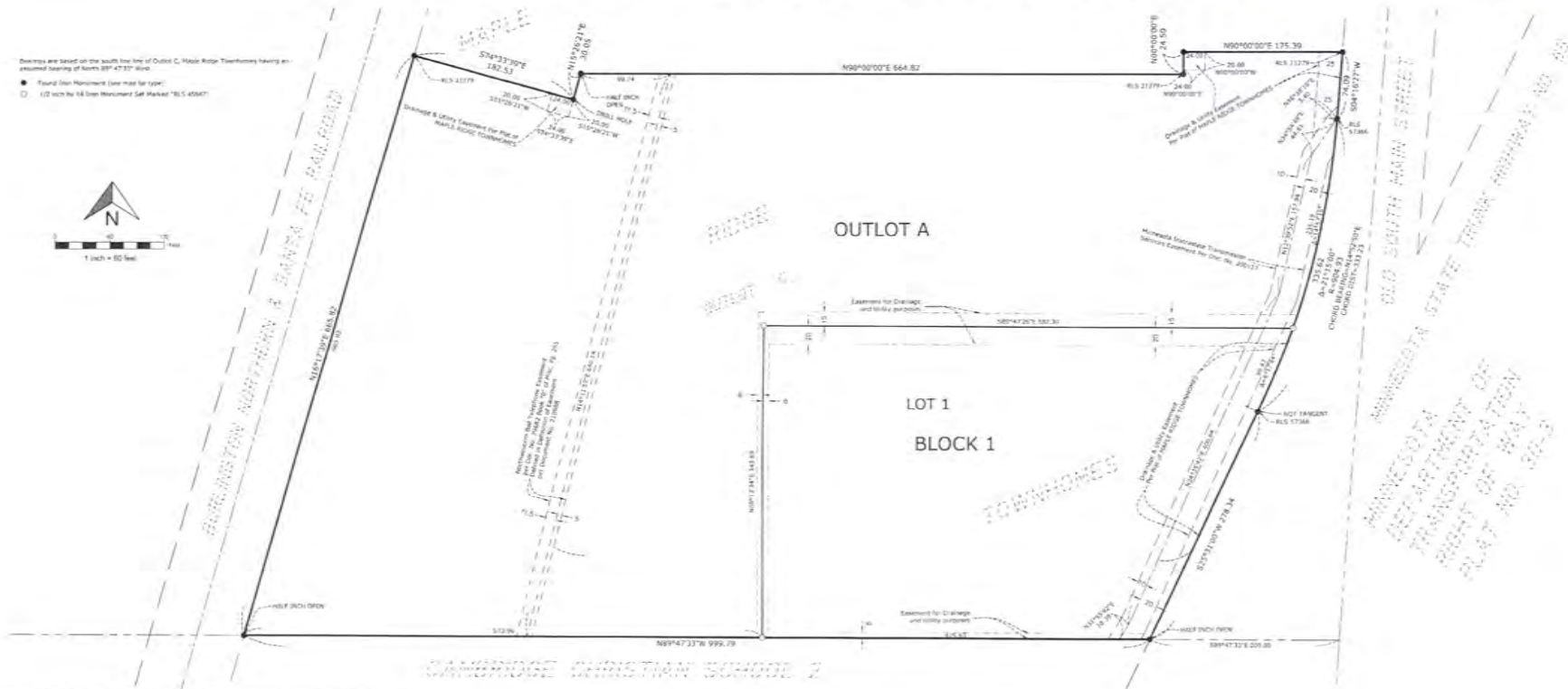
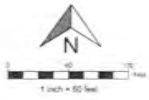
The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____
_____ the, _____, of Cambridge Housing Limited Partnership, a Minnesota
Corporation, on behalf of the Corporation.

NOTARY PUBLIC

MAPLE RIDGE TOWNHOMES 2ND ADDITION

(Exhibit A)

Boundaries are based on the south line of the Outlot C, Maple Ridge Townhomes having an assumed bearing of North 89°47'37" West.
 ● Found Iron Monument (see map for type)
 ○ 1/2 inch by 1/8 inch Monument Set Marked "BLS 45667"



KNOW ALL PERSONS BY THESE PRESENTS: That Walker Cambridge, LLC, a Minnesota limited liability company, for owner of the following described property:

OUTLOT C, Maple Ridge Townhomes

has caused the same to be surveyed and plotted as MAPLE RIDGE TOWNHOMES 2ND ADDITION and does hereby declare to the public for record the public use and the drainage and utility easements as created by this plat.

In witness whereof said Walker Cambridge, LLC, a Minnesota limited liability company, has caused these presents to be signed by its proper officer on this _____ day of _____ 20____.

SIGNED: Walker Cambridge, LLC
 By _____
 STATE OF _____ COUNTY OF _____
 This instrument was acknowledged before me this _____ day of _____ 20____ by _____
 of Walker Cambridge, LLC, a Minnesota limited liability company, in behalf of the company.
 My Commission Expires: _____
 Notary Public, Signature _____ Notary Public, Printed Name _____
 Notary Public, _____ County, _____
 DATED: In witness whereof said Boulder Walker Development, LLC, a Minnesota limited liability company, has caused these presents to be signed by its proper officer on this _____ day of _____ 20____.

SURVEYOR'S CERTIFICATE
 I, Gary D. Hess, do hereby certify that this plat was prepared by me or under my direct supervision; that I am a duly Licensed Land Surveyor in the State of Minnesota; that this plat is a correct representation of the boundary survey; that all mathematical data and labels are correctly delineated on this plat; that all monuments depicted on this plat have been set as well as set within line view; that all water boundaries and wetlands, as defined in Minnesota Statutes, Section 50S.01, Subd. 3, as of the date of this certificate are shown and located on this plat; and all public uses are shown and located on this plat.
 Dated this _____ day of _____ 20____.

Gary D. Hess, Licensed Land Surveyor
 Minnesota License No. 65847
 STATE OF MINNESOTA, COUNTY OF _____
 This instrument was acknowledged before me this _____ day of _____ 20____ by Gary D. Hess.
 My Commission Expires: _____
 Notary Public, Signature _____ Notary Public, Printed Name _____
 Notary Public, _____ County, _____

CITY OF CAMBRIDGE - PLANNING COMMISSION
 Approved by the Planning Commission of the City of Cambridge, this _____ day of _____ 20____.
 By _____, Chairperson, For _____, City Planner.

CITY OF CAMBRIDGE - CITY COUNCIL
 Approved by the City Council of the City of Cambridge, this _____ day of _____ 20____ and it is in compliance with the provisions of chapter 50S.02, Subd. 2, Minnesota Statutes.
 By _____, Mayor, For _____, City Administrator.

CITY OF CAMBRIDGE - CITY ENGINEER
 This plat was recommended for approval on this _____ day of _____ 20____.
 By _____, City Engineer.

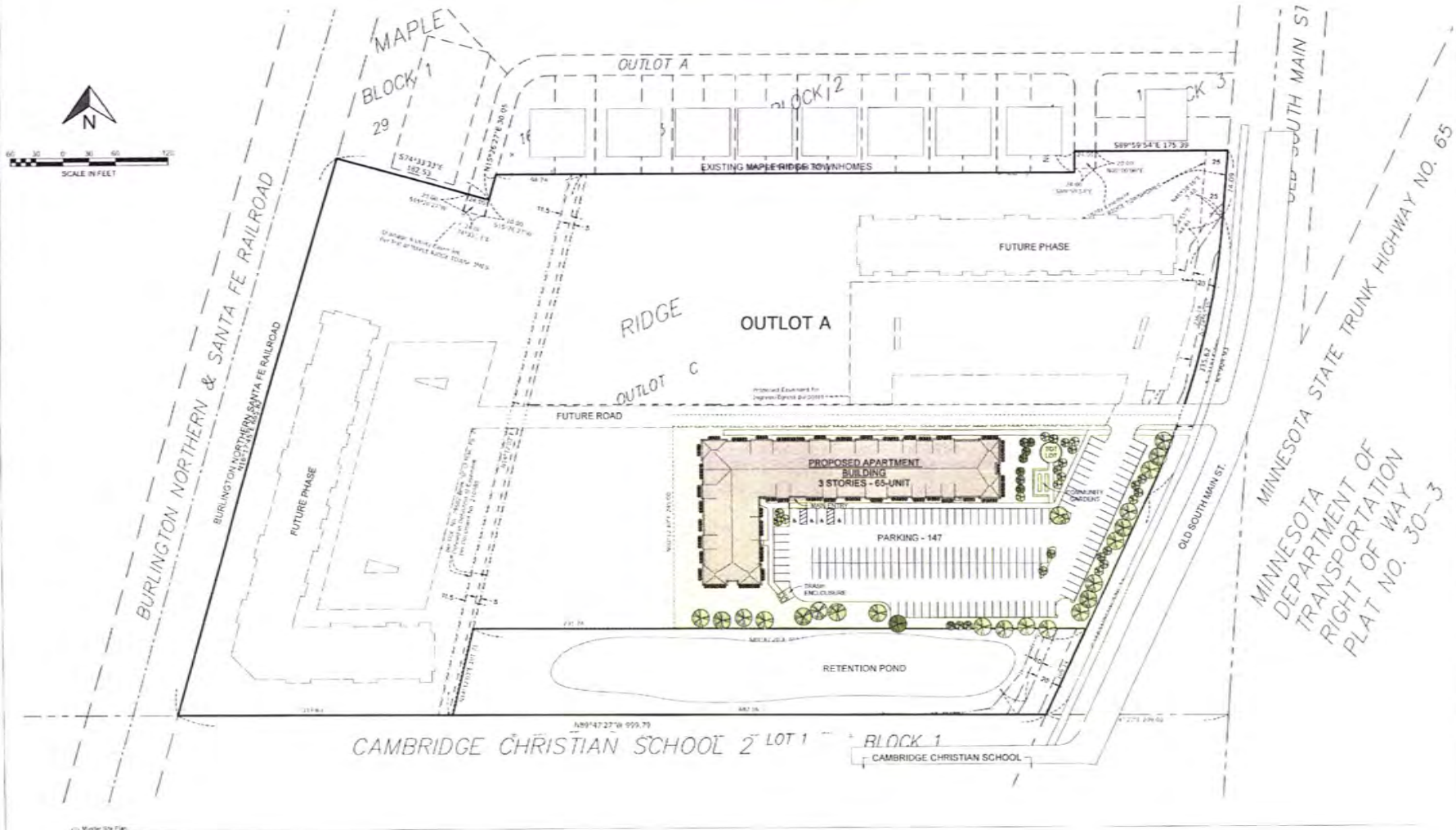
SEANTY COUNTY - SHERIFF
 I hereby certify that this plat has been checked and recommended for approval as to compliance with Chapter 50S, Minnesota Statutes on this _____ day of _____ 20____.
 By _____, County Sheriff.

SEANTY COUNTY - AUDITOR / TREASURER
 I hereby certify that this plat has been paid for and described on this plat, GABA this _____ day of _____ 20____.
 By _____, County Auditor/Treasurer, For _____, County.

SEANTY COUNTY - RECORDER
 I hereby certify that the above plat of MAPLE RIDGE TOWNHOMES 2ND ADDITION was recorded in the office this _____ day of _____ 20____ at _____ o'clock _____ P.M.
 By _____, County Recorder.

MINNESOTA
 DEPARTMENT OF
 TRANSPORTATION
 BUREAU OF HIGHWAYS
 PLAT 17 AND 18
 OLD SOUTH MAIN STREET
 MINNESOTA STATE TRUNK HIGHWAY NO. 45

Exhibit B



MINNESOTA
DEPARTMENT OF
TRANSPORTATION
RIGHT OF WAY
PLAT NO. 30-3

NOV. 7th, 2022
PUD Plan approved by City Council

City of Cambridge
ORDINANCE NO. 757

AN ORDINANCE AMENDING THE PLANNED UNIT DEVELOPMENT OF MAPLE RIDGE
TOWNHOMES
(PID: 15.160.0500)

WHEREAS, the tract of land, hereinafter called the "tract", lying and being in the City of Cambridge, County of Isanti and State of Minnesota, described as follows, to wit:

Outlot C, Maple Ridge Townhomes, Isanti County, Minnesota

Is currently zoned by the City of Cambridge, hereinafter called the "City", as being in a Planned Unit Development prescribed for townhomes; and

WHEREAS, said tract is identified in the original Planned Unit Development of Maple Ridge Townhomes as 103 townhome parcels; and

WHEREAS, the applicant, Cambridge Housing Limited Partnership has requested an amendment to the Planned Unit Development; and

WHEREAS, the applicant, has requested to plat a 3+/- acre parcel and build a 65-unit affordable multi-family housing project; and

WHEREAS, as part of the Planned Unit Development, the applicant has requested a deviation from the strict performance standards of the zoning code and is requesting open parking stalls only, no garages where one garage is required per dwelling unit, and

WHEREAS, as part of the Planned Unit Development, a private street will be allowed where no private streets are allowed in the city's subdivision code in order to provide sufficient addressing for future development of the site; and

WHEREAS, the Planning Department has made a report pertaining to such Planned Unit Development amendment, a copy of which review has been presented to the City Council of the City; and

WHEREAS, the Planning Commission of the City, on the 4th day of October, 2022, following proper notice, held and conducted a public hearing regarding the requested amendment, following which hearing such Planning Commission held a 3-3 vote; and

WHEREAS, the City Council held a meeting on October 17, 2022, and tabled the discussion to give the developer some time to consider the garage concerns and update the financial costs of the garages; and

WHEREAS, the City Council held a meeting on November 7, 2022, and heard more from the developer on the garage considerations and financial implications and approved the Planned Unit Development with no garages, open space parking only, and a private street as long as the following conditions are met; and

All Site Plan Review comments must be satisfactorily met and approved by the City, including but not limited to, the following:

Engineer Review

(Exhibit B)

1. Provide a rough concept plan for the remainder of the site so this first phase can be accurately reviewed. Include the following:
 - a. Concept building type and location.
 - b. Proposed sanitary sewer and water services to buildings. Do they need to share the Cambridge Family Apartments service lines, or will they be served separately from another direction?
 - c. Proposed drive access-will the Cambridge Family Apartments drive serve all lots and will it be connected to 21st Street as a through drive as shown on the preliminary plat?
 - d. Proposed ultimate pond and shared storm sewer to serve the entire plat area. Is the current proposed pond fully adequate for the entire developed site, and will it be impacted by future building or drive construction? If so, it will need to be redesigned and reconstructed again with future development phases.
2. Provide permanent drainage and utility easements for all public utilities.
3. Eliminate Outlot B and make the proposed stormwater treatment facility a part of the lots it serves.
4. Provide standard 12-foot wide drainage and utility easements around all lots. Easements may be 6-feet wide on shared lot lines.
5. Provide and record Agreements for shared ownership and operation of private access drives, utilities and drainage facilities between the Townhome Association and all other property owners.
6. Show the existing sanitary sewer and water services from Old South Main Street to Outlot A. Determine if they will be used to serve Outlot A, or if Outlot A must share the proposed service lines along the lot line with Lot 1. If these are not used, they must be abandoned at the main.
7. Extend proposed 8" watermain to west end of proposed street. This will need to be available for the development of the western portion of the lot. A hydrant should be at the western end for fire protection, testing, and flushing of the line.
8. Lower grade on Sanitary Sewer from 0.5% down 0.4% to provide maximum main depth to the western portion of the lot.
9. If sanitary sewer is public, incorporate City standard plastic rings on all sanitary and "Strike Products or Approved Equal" plastic I/I barriers. Update details to show this.
10. Extend all erosion control measures (rip rap and fabric) at all rain guardians to the pond bottom to lessen chances for erosion.
11. Provide turning movements for emergency services vehicles (Fire truck access) through the parking lot.
12. Provide an emergency vehicle turn around at the west end of the access drive.
13. Demonstrate that the proposed pond meets requirements for the Townhome properties, Lot 1, and the fully developed remaining parcels.
14. The pond should be updated to reflect city standard and best practice which is to have MnDOT filter Topsoil borrow in infiltration pond bottoms and drain tile with a gate valve at the connection to the storm sewer.
15. Raise the FFE from 961.00 to 961.16. The FFE needs to be a full 1.5' higher than the drive low point Emergency Overflow (EOF).
16. The SWMP narrative, calculations, and modelling should be modified to include the houses (on the north and south side of 21st Ave SW), roadway and any other contributing area of the 21st Avenue SW. Note that the regional stormwater pond should include adequate treatment capacity for this area as well. Include data supporting this.
17. The SWMP states that the 4.55-acre project site will add approximately 1.75 acres of new impervious however the modelling report and SWPPP summary table suggests that approximately 2.3 acres of new impervious will be added. Clarify and update as needed.
18. The limits of disturbance on the plans and the SWPPP summary table show that the project area is approximately 6.4 acres. The SWMP describes the project area as 4.55 acres. The modelling report suggest that the project area is approximately 5.2 acres. Clarify and update as needed.
19. Per item 23.10 of the MPCA's Construction Stormwater Permit, Permittees must provide a temporary sediment basin as described in Section 14 for common drainage locations that serve an area with five (5) or more acres disturbed at one time. Provide narrative, details and/or notes on this as necessary.
20. Riprap used for energy dissipation should extend at least to the pond NWL to prevent scour and sedimentation.
21. Per item 18.7 of the MPCA's Construction Stormwater Permit, identify the stabilized emergency overflow for the pond on the plans. See criteria in section 152.05(D)(5) of the City's Stormwater Management Ordinance.

22. Provide a plan via narrative, details and/or notes as necessary for the discharge of water from the existing pond during construction. Sediment laden water is prohibited from being discharged from the site per the MPCA's Construction Stormwater Permit.
23. Include the dewatering plan for the existing pond and identify what temporary controls will be used to control sediment and erosion associated with this activity, as necessary.
24. Exfiltration within HydroCAD should not be used for a wet sedimentation basin design. If the intent is for stormwater to be treated via infiltration/filtration, the stormwater management system should be designed to meet the requirements outlined in sections 16 and 17, as appropriate, of the MPCA's Construction Stormwater Permit. Revise.
25. If the proposed pond is intended to be a wet sedimentation basin, a starting elevation (NWL) should be included in the HydroCAD modelling and included on the plans.
26. The SWMP refers to an underground chamber system. Clarify and revise as necessary.
27. The calculations for required dead storage and live storage in the water quality volume section of the SWMP appear incorrect. Revise to include the entire contributing area of the proposed site, including the houses, roadway and any other contributing area of the 21st Avenue SW.
28. To ensure that the regional pond is designed to treat the entire site, post development conditions should be considered when calculating a time of concentration for each sub-catchment.
29. Provide a copy of the MPCA Construction Stormwater (CSW) Permit for the proposed construction.
30. A Stormwater Facility Maintenance Agreement must be executed between the City and the property owner for the operation and maintenance of the site stormwater treatment facilities. This must be recorded against the property.
31. An operation and maintenance manual consistent with the recommendations provided by the Minnesota Stormwater Manual shall be prepared and included with the Stormwater Facility Maintenance Agreement so the owner understands the long-term commitment of owning and operating stormwater management facilities.

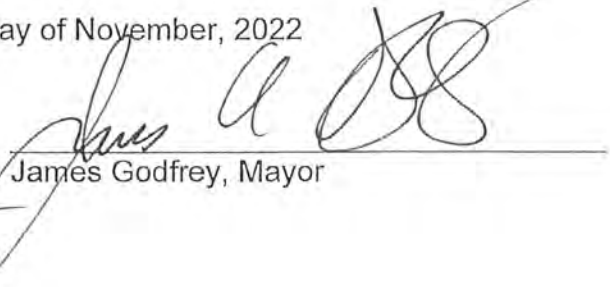
Planning Review

1. Provide a lighting photometric plan. All parking areas shall have a minimum of .09 foot-candles, and vehicle use (drive aisles) shall have a minimum of 1 foot-candle.
2. On the Civil Site Plan, Sheet C300, identify the Zoning as Planned Unit Development (PUD).
3. On the Civil Site Plan, Sheet C300, identify the building setbacks: Front 30', Rear 20', Side 10' + 5' for every story above the first story.
4. As mentioned in the Engineering comments above, the existing drive needs to be addressed. The preliminary plans and approved PUD identified this drive connecting. If this drive will not be connected, the existing temporary cul-de-sac for the Townhome Association will need to be addressed. This temporary cul-de-sac cannot remain as-is. A plan for this cul-de-sac will need to be identified now to determine whose responsibility it will be to address.
5. It is encouraged to work with all property owners within this PUD to obtain solutions for the drive, parkland dedication, ponding, and utilities. Each phase will need a PUD amendment. Overall, 15% of the PUD is required to have 15% open space. Originally, the PUD of Maple Ridge showed a future park for the entire PUD. The City needs a plan and assurance that 15% open space will be secured.
6. Enter into a Development Contract with the City for the PUD assignment, any public infrastructure that may be needed, area charges, parkland dedication requirements, etc.


NOW, THEREFORE, the City Council of the City of Cambridge, Minnesota, hereby approves the Planned Unit Development amendment as described if the conditions listed above are met.

This ordinance shall become effective the day following publication of notice of its adoption.

Adopted this 7th day of November, 2022


James Godfrey, Mayor

ATTEST:



Evan Vogel, City Administrator

Date of Publication: November 17, 2022

Summary Publication

Ordinance 757 amended the Planned Unit Development of Maple Ridge Townhomes (PIN 15.160.0500). The property will be amended to allow a multi-family apartment building. A complete copy of the ordinance is available at City Hall, 300 3rd Avenue NE, Cambridge for inspection.

ATTEST:


Evan C. Vogel
City Administrator

(Exhibit C)

CONSTRUCTION PLANS

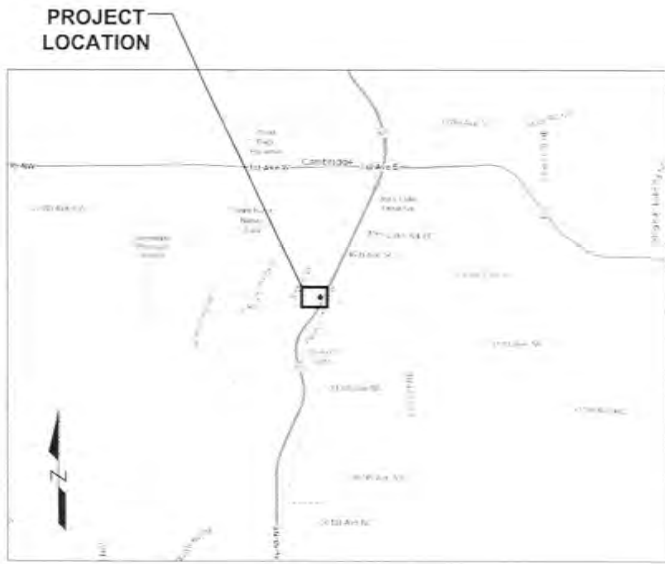
FOR
SITE, GRADING, DRAINAGE, EROSION CONTROL,
UTILITIES, AND LANDSCAPING
FOR

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT CAMBRIDGE, MINNESOTA



KAAS WILSON
ARCHITECTS
BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS
DEVELOPMENT
OLD SOUTH MAIN STREET, CAMBRIDGE, MN



Sheet List Table	
Sheet Number	Sheet Title
C000	CIVIL COVER SHEET
C001	GENERAL CONSTRUCTION NOTES
C002	MASTER SITE PLAN
C100	EXISTING CONDITIONS & REMOVALS PLAN
C200	SWPPP NARRATIVE
C201	SWPPP NARRATIVE
C202	SEDIMENT & EROSION CONTROL DETAILS
C203	SEDIMENT & EROSION CONTROL DETAILS
C210	SEDIMENT & EROSION CONTROL PLAN EX
C211	SEDIMENT & EROSION CONTROL PLAN PH I
C300	CIVIL SITE PLAN
C301	VEHICLE MANUEVERING EXHIBIT
C400	INTERIM GRADING PLAN
C401	SITE GRADING PLAN
C410	ACCESSIBLE ROUTE PLAN
C411	ACCESSIBILITY DETAILS
C500	UTILITY PLAN
C501	DRAINAGE PLAN
C900	DETAILS
C901	DETAILS
C902	DETAILS
C903	CITY STANDARD PLATES
L100	GROUND COVER PLAN
L200	LANDSCAPE PLAN

SUBSURFACE UTILITY INFORMATION
THE SUBSURFACE UTILITY INFORMATION SHOWN ON THE DRAWINGS CONCERNING TYPE AND LOCATION OF UTILITIES HAS BEEN DESIGNATED UTILITY QUALITY LEVEL 'C'. THESE QUALITY LEVELS WERE DETERMINED ACCORDING TO THE GUIDELINES OF C/ASCE 38-02, ENTITLED "STANDARD GUIDELINES FOR THE COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA".

PROJECT CONTACTS

DEVELOPER/OWNER KRIS IKELER REUTER WALTON DEVELOPMENT 4450 EXCELSIOR BLVD. SUITE 400 ST LOUIS PARK, MN 55415 TEL: 608-604-1077	CIVIL ENGINEER BENJAMIN LUCAS, PE SOLUTION BLUE, INC. 6110 BLUE CIRCLE DRIVE SUITE 230 MINNETONKA, MN 55343 TEL: 651-294-0038	SURVEYOR ALLIANT ENGINEERING, INC. 733 MARQUETTE AVE. SUITE 200 MINNEAPOLIS, MN 55402 TEL: 612-758-3080	LANDSCAPE ARCHITECT JOSEPH SCHEFFLER PLAN-TYPE MINNEAPOLIS, MN TEL: 952-688-6560
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SUMMARY
DESIGNED BY: DRAMIN, B.A.L.
REVIEWED BY: DRAMIN, B.A.L.
PHASE: P.C. INITIAL ISSUE: 6-11-2022

REVISION HISTORY		
#	DATE	DESCRIPTION
01	06/11/2022	SITE PLAN REVISION SUMMARY
02	06/11/2022	SWPPP NARRATIVE
03	06/11/2022	VEHICLE MANUEVERING EXHIBIT
04	06/11/2022	VEHICLE MANUEVERING EXHIBIT
05	06/11/2022	SITE PLAN REVISION SUMMARY
06	06/11/2022	LANDSCAPE PLAN
07	06/11/2022	PERMIT SUBMITTAL
08	06/11/2022	PERMIT SUBMITTAL
09	06/11/2022	PERMIT SUBMITTAL

CERTIFICATION
I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
Benjamin Lucas
BENJAMIN LUCAS, P.E.
DATE: 03-24-2023 REG. NO. 54265

CIVIL COVER SHEET

SOLUTION BLUE PROJECT NO. 220503

C000

GENERAL NOTES

- 1. THE DESIGN SHOWN IS BASED ON ENGINEER'S UNDERSTANDING OF EXISTING CONDITIONS... 2. ALL STOCKPILES SHALL BE LOCATED WITHIN THE CONSTRUCTION LIMITS OR DESIGNATED STAGING AREAS... 3. ALL CONTROL OF WATER AND EROSION AND SEDIMENT CONTROL MEASURES SHALL BE SEQUENCED, INSTALLED, AND MAINTAINED BY THE CONTRACTOR...

GENERAL SITE DEMOLITION AND CLEARING NOTES

- 1. DEMOLITION NOTES ARE NOT COMPREHENSIVE. CONTRACTOR SHALL VISIT THE SITE PRIOR TO CONSTRUCTION TO OBTAIN A CLEAR UNDERSTANDING OF THE INTENDED SCOPE OF WORK... 2. CONTRACTOR SHALL COORDINATE LIMITS OF REMOVALS WITH PROPOSED IMPROVEMENTS AND SHALL BE RESPONSIBLE FOR PROTECTING EXISTING SITE FEATURES... 3. COORDINATE DISRUPTION OF UTILITY SERVICES WITH THE OWNER'S PROJECT REPRESENTATIVE... 4. CONTRACTOR IS RESPONSIBLE FOR THE DISCONNECTION OF UTILITY SERVICES TO EXISTING BUILDINGS PRIOR TO DEMOLITION OF THE BUILDINGS...

GENERAL GEOMETRIC AND PAVING NOTES

- 1. SITE DIMENSIONS SHOWN ON THIS PLAN SHALL BE USED FOR ALL LAYOUT WORK... 2. ALL PAVING DIMENSIONS ARE TO FACE OF CURB UNLESS NOTED OTHERWISE... 3. CONTRACTOR SHALL REFER TO ARCHITECTURAL PLANS FOR EXACT LOCATIONS AND DIMENSIONS OF EXISTING PORCHES, RAMPS, PRECAST BUILDING DIMENSIONS AND EXACT BUILDING UTILITY ENTRANCE LOCATIONS... 4. ALL SIDEWALKS SHALL HAVE POSITIVE SLOPE AWAY FROM THE BUILDING... 5. FOR ALL PEDESTRIAN CURB RAMPS, SEE MINIMUM STANDARD PLANS ON SHEET C413 FOR CONSTRUCTION DETAILS... 6. ALL CURB RADI SHALL BE 5' UNLESS OTHERWISE NOTED... 7. DETECTABLE WARNING SHALL BE USED ON ALL ACCESSIBLE ROUTE RAMPS... 8. NO SLOPE IN ANY DIRECTION SHALL EXCEED 2% IN ACCESSIBLE PARKING AND LOADING AREAS... 9. MATCH NEW AND EXISTING PAVEMENT SURFACES, SIDEWALKS AND CURBS AT SAWCUT LINES... 10. ALLOW MINIMUM OF SEVEN DAYS CURE FOR CURB AND GUTTER PRIOR TO PAVING... 11. ALLOW MINIMUM OF 14 HOUR CURING PERIOD TO ALLOWING TRAFFIC ON BITUMINOUS PAVING... 12. SEE DETAIL SHEET C202 FOR BITUMINOUS & CONCRETE PAVEMENT SECTION DEPTHS AND SPECIFICATIONS... 13. PATTERNS CONCRETE PAVING AND PATIO AREAS AS DEFINED BY HATCHING SHALL MEET TEXTURE, COLOR AND PATTERN REQUIREMENTS AS SHOWN ON ARCHITECTURAL PLANS... 14. SEE ELECTRICAL PLANS FOR OTHERS FOR SITE LIGHTING... 15. SEE ARCHITECTURAL AND LANDSCAPE PLANS FOR SIGNAGE AND FENCING INFORMATION

SIGNAGE AND MARKING NOTES

- 1. ALL SIGNS SHALL BE IN ACCORDANCE WITH THE MVA MUTED, CURRENT VERSION... 2. SEE REGULATORY SIGN DETAIL FOR SIGN AND POST DETAILS AND SIGN DIMENSION AND SIZE INFORMATION... 3. ACCESSIBLE PARKING SPOTS SHALL BE PER MINNESOTA MUTED SIGN #7-404, SEE ACCESSIBLE SIGN AND POST DETAIL ON SHEET C411... 4. PROVIDE 4" WIDE SOLID WHITE STRIPES IN PARKING AREAS, UNLESS NOTED OTHERWISE... 5. PROVIDE PAVEMENT MARKINGS AND PAINT SYMBOLS AT ACCESSIBLE PARKING SPACES PER MIN MUTED, ADA AND LOCAL CODES... 6. PAVEMENT MARKINGS THAT EXIST PRIOR TO THE START OF THE PROJECT MUST BE REPLACED IN-KIND, IF IT IS LATEX OR EPOXY PAINT, ALL COSTS ASSOCIATED WITH PAVEMENT MARKING REPLACEMENT SHALL BE BORNE BY THE CONTRACTOR

GENERAL ACCESSIBILITY NOTES

- 1. PROPOSED CONTOURS AND SPOT ELEVATIONS ARE TO FINISHED SURFACE GRADE... 2. CONTRACTOR IS TO ENSURE ADA ROUTE IS COMPLIANT WITH ADA AND MINNESOTA STATE ACCESSIBILITY CODE REGULATIONS AND IS TO NOTIFY ENGINEER IF FIELD CONDITIONS PROHIBIT COMPLIANCE... 3. ALL GRADIENT ON SIDEWALKS ALONG THE ADA ROUTE SHALL HAVE A MAXIMUM (OMER) SLOPE OF 1% (1:100), EXCEPT AT CURB RAMPS (1:32), AND A MAXIMUM CROSS SLOPE OF 2.0% (1:48). MAXIMUM SLOPE IN ANY DIRECTION ON ADA PARKING STALL OR ACCESS AISLE SHALL BE UP TO 2.0% (1:48). CONTRACTOR SHALL REVIEW AND VERIFY THE GRADIENT IN THE FIELD ALONG THE ADA ROUTE(S) PRIOR TO PLACING CONCRETE OR BITUMINOUS. CONTRACTOR SHALL NOTIFY THE ENGINEER IMMEDIATELY IF THERE IS A DISCREPANCY BETWEEN THE GRADIENT IN THE FIELD VERSUS THE DESIGN GRADIENT. COORDINATE ALL WORK WITH PAVING CONTRACTOR... 4. ALL TURNING LOCATIONS SHOWN SHOULD PROVIDE AT MAXIMUM SLOPE OF 2.0% (1:48) IN ALL DIRECTIONS IN A MINIMUM 4' X 4' AREA... 5. SEE DETAIL SHEET C411 FOR TRUNCATED DOME DETAILS AND NOTES

GENERAL GRADING NOTES

- 1. ALL EROSION AND SEDIMENTATION CONTROL MEASURES SHALL BE IN PLACE BEFORE BEGINNING SITE GRADING ACTIVITIES... 2. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLETING & SUBMITTING THE APPLICATION FOR THE MPCA GENERAL STORMWATER PERMIT FOR CONSTRUCTION ACTIVITY WHEN CONSTRUCTION ACTIVITY FOR THE PROJECT DISTURBS GREATER THAN 1 ACRE... 3. CONTRACTOR SHALL TAKE ALL PRECAUTIONS NECESSARY TO AVOID PROPERTY DAMAGE TO ADJACENT PROPERTIES DURING THE CONSTRUCTION PHASES OF THIS PROJECT... 4. CONTRACTOR SHALL REFER TO ARCHITECTURAL PLANS FOR EXACT LOCATIONS AND DIMENSIONS OF EXISTING PORCHES, RAMPS, PRECAST BUILDING DIMENSIONS AND EXACT BUILDING UTILITY ENTRANCE LOCATIONS... 5. SAFETY NOTICE TO CONTRACTORS: IN ACCORDANCE WITH GENERALLY ACCEPTED CONSTRUCTION PRACTICES, CONTRACTOR WILL BE SOLELY AND COMPLETELY RESPONSIBLE FOR CONDITIONS ON THE JOB SITE... 6. PRIOR TO PLACEMENT OF THE AGGREGATE BASE, A TEST ROLL SHALL BE PERFORMED ON THE STREET AND PARKING AREA SURFACES... 7. REPLACE ALL SUBGRADE SOIL DISTURBED DURING CONSTRUCTION THAT HAS BECOME UNDESIRABLE AND WILL NOT PASS A TEST ROLL... 8. CONTRACTOR SHALL STAY VIGILANT AND BE SURE EXISTING EXPOSED DISPOSAL OF MATERIAL IS APPROVED BY THE LANDSCAPE ARCHITECT AND/OR SPECIFICATIONS... 9. CONTRACTOR SHALL DISPOSE OF ANY EXCESS SOIL MATERIAL UNLESS OTHERWISE DIRECTED... 10. REFER TO LANDSCAPE PLAN FOR PERMANENT TURF RESTORATION AND PLANTING INFORMATION... 11. MAINTAIN TEMPORARY PROTECTION MEASURES DURING CONSTRUCTION ACTIVITIES... 12. PROPOSED CONTOURS AND SPOT ELEVATIONS ARE TO FINISHED SURFACE GRADE... 13. PROVIDE POSITIVE DRAINAGE AWAY FROM BUILDINGS AT ALL TIMES... 14. CONTRACTOR SHALL REVIEW EXISTING GRADIENT AND CONSTRUCT "GUTTER OUT" WHERE WATER DRAINS AWAY FROM CURBS... 15. NO GRADED SLOPES SHALL EXCEED 8:1 (HORIZONTAL TO VERTICAL) UNLESS OTHERWISE NOTED... 16. UNFORMALLY GRADED AREAS WITHIN LIMITS OF GRADING AND PROVIDE A SMOOTH FINISHED SURFACE WITH UNIFORM SLOPES BETWEEN POINTS WHERE ELEVATIONS ARE SHOWN OR BETWEEN SUCH POINTS AND EXISTING GRADES... 17. LIMIT THE DISTURBANCE TO AREA AS MUCH AS POSSIBLE AND CONDUCT GRADING OPERATIONS IN A MANNER TO MINIMIZE THE POTENTIAL FOR EROSION... 18. SEE DETAIL SHEET C202 FOR BMP CONSTRUCTION DETAILS AND NOTES

GEOTECHNICAL ENGINEERING SOILS REPORT

CONTRACTOR SHALL COMPLETE THE SITE GRADING AND UTILITY CONSTRUCTION IN ACCORDANCE WITH THE REQUIREMENTS OF THE OWNER'S SOILS ENGINEER. ALL SOIL TESTING SHALL BE COMPLETED BY THE OWNER'S SOILS ENGINEER. CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING ALL REQUIRED SOIL TESTS AND INSPECTIONS WITH THE SOILS ENGINEER. A GEOTECHNICAL ENGINEERING SOILS REPORT HAS BEEN COMPLETED BY COMPANY: CHOSEN VALLEY TESTING, INC. ADDRESS: 424 37TH AVE NORTH, ST CLOUD, MN. PHONE: (828) 734-8500. DATE: JULY 15, 2023. CONTRACTOR SHALL OBTAIN A COPY OF THIS REPORT.

GENERAL UTILITY NOTES

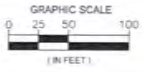
- 1. CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATION WITH UTILITY PROVIDERS FOR REMOVAL AND/OR RELOCATION OF EXISTING UTILITIES AFFECTED BY SITE IMPROVEMENTS... 2. THE CONTRACTOR SHALL MEET THE REQUIREMENTS OF THE LOCAL GOVERNING AUTHORITIES FOR CONNECTION TO PUBLIC WATER, SANITARY SEWER AND STORM SEWER UTILITIES... 3. SHALL OBTAIN ALL NECESSARY PERMITS FOR UTILITY CONNECTIONS AND UTILITIES SHALL BE PROTECTED AND APPROVED BY THE CITY... 4. CONTRACTOR SHALL TAKE ALL PRECAUTIONS NECESSARY TO AVOID PROPERTY DAMAGE TO ADJACENT PROPERTIES... 5. SANITARY NOTICE TO CONTRACTORS: IN ACCORDANCE WITH GENERALLY ACCEPTED CONSTRUCTION PRACTICES... 6.1. SANITARY SEWER SERVICE CONNECTIONS TO BUILDING SHALL BE PVC SCH 40 CONFORMING TO ASTM D2685... 6.2. SANITARY SEWER CLEANOUTS SHALL BE PVC SCH 40, UNLESS OTHERWISE NOTED... 6.3. WATERMAIN PIPE SHALL BE DUCTILE IRON - CLASS 52, UNLESS OTHERWISE NOTED... 6.4. ALL WATERMAIN SHALL HAVE 7.5 FEET OF COVER OVER TOP OF WATERMAIN MINIMUM... 6.5. PROVIDE THRUST BLOCKING AND MECHANICAL JOINT RESTRAINTS ON ALL WATERMAIN JOINTS PER CITY STANDARDS... 6.6. A MINIMUM VERTICAL SEPARATION OF 18 INCHES AND HORIZONTAL SEPARATION OF 10-14 FT BETWEEN OUTSIDE PIPE DIAMETERS IS REQUIRED... 6.7. STORM SEWER PIPE SHALL BE HIGH DENSITY POLYETHYLENE (HDPE) / CORRUGATED POLYETHYLENE PIPE (CWP) SHALL BE DUAL WALL AND CONFORM TO ASTM M294 AND TO MANDOT SPECIFICATION 3278... 6.8. STORM SEWER PIPE IN SHARED PRIVATE DRIVE SHALL BE REINFORCED CONCRETE PIPE (RCP) CLASS 5 FOR PIPE DIAMETERS 18" AND SMALLER... 6.9. ALL STORM SEWER SHALL HAVE A MINIMUM OF 4 FT COVER TO PIPE INVERT... 10. ALL SEWER CONSTRUCTION TO COMPLY WITH CITY ENGINEERING DESIGN STANDARDS



CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT. OLD SOUTH MAIN STREET, CAMBRIDGE, MN.

Summary table with columns: DESIGNED BY, DRAWN BY, REVIEWED BY, PHASE, DATE, REVISION HISTORY, and CERTIFICATION. Includes a signature for Benjamin Lucas, P.E.

GENERAL CONSTRUCTION NOTES. SOLUTION BLUE PROJECT NO. 230603. C001



STATE LAW: 48 HOURS BEFORE EXCAVATING OR DEMOLISHING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THIS SERVICE LOCATES UTILITY OWNED LINES BUT NOT PRIVATE LINES.
 THE LOCATIONS OF UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE MANNER ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE EXACT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE DETERMINED BEFORE COMMENCING WORK.

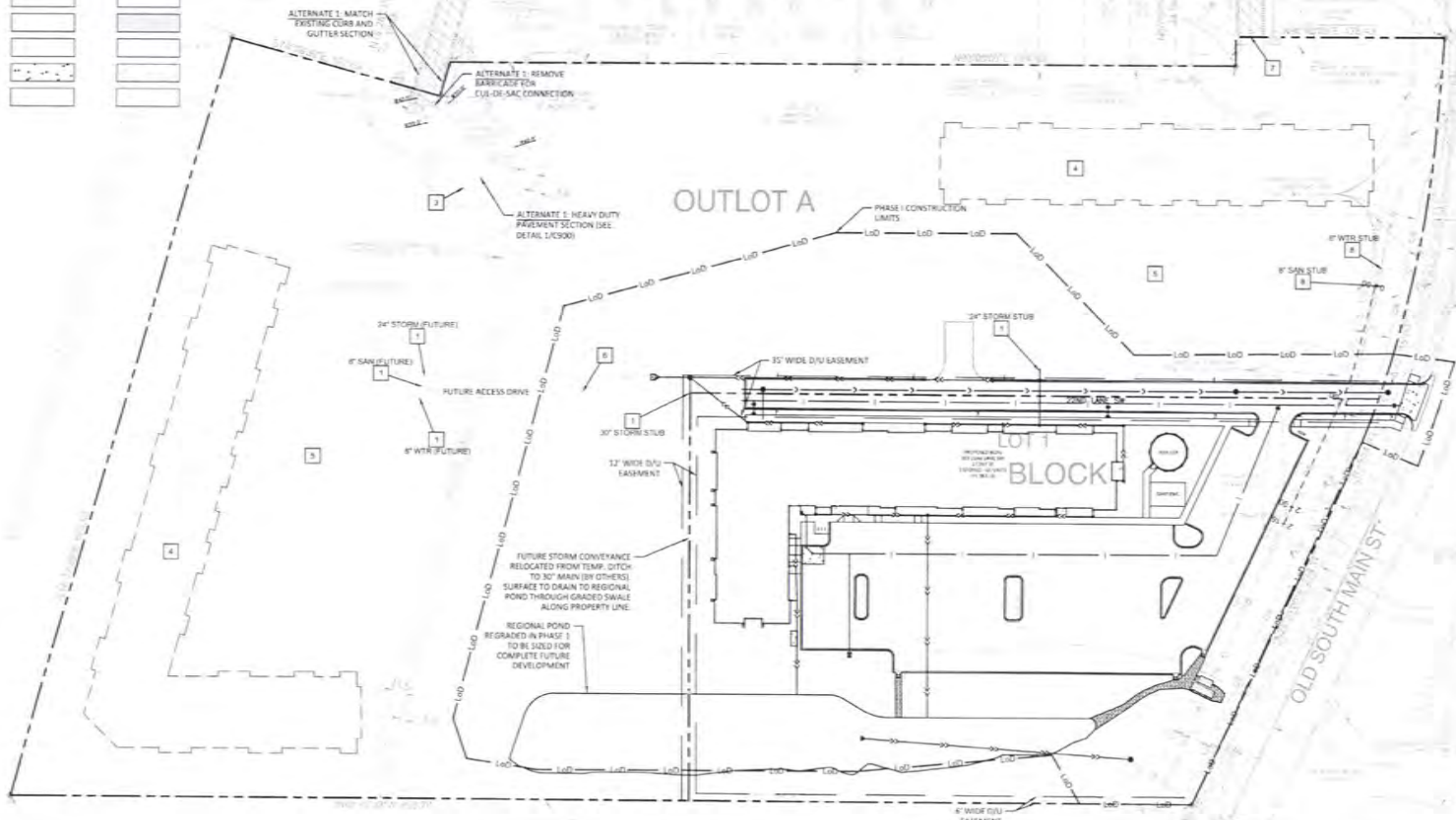
- NOTES**
- CONTRACTOR SHALL REFER TO CONSTRUCTION NOTES ON CODE PRIOR TO THE START OF CONSTRUCTION.
 - SEE SITE PLAN SHEET C000 FOR EASEMENT DIMENSIONING.

- KEYNOTES**
- FUTURE UTILITY MAIN (BY OTHERS)
 - EMERGENCY VEHICLE TURN AROUND
 - FUTURE 40' RADIUS CURB-DE-SAC (ALTERNATE 1)
 - FUTURE BUILDING (BY OTHERS)
 - FUTURE PARKING (BY OTHERS)
 - FUTURE DRIVE (BY OTHERS)
 - TYPE II BARRICADE (SEE DETAIL SHEET C003)
 - EXISTING UTILITY STUB

LEGEND

	PROPOSED	EXISTING
PROPERTY LINE	---	---
LIMITS OF DISTURBANCE	---	---
BUILDING	---	---
CURB & GUTTER	---	---
SOIL BORINGS	+	+
FENCE	---	---
SIGN	+	+
LIGHT POLE	+	+
PARKING STALL COUNT	+	+
ADA PAVEMENT MARKING	+	+
STANDARD DUTY BITUMINOUS	---	---
HEAVY DUTY BITUMINOUS	---	---
CONCRETE SIDEWALK	---	---
CONCRETE PAVING	---	---
GRAVEL SURFACING	---	---

MAPLE RIDGE TOWNHOMES
 21ST AVENUE SOUTHWEST



KAAS WILSON ARCHITECTS
 BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS
 DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY

DESIGNED: B.J.L.	DRAWN: B.J.L.
REVIEWED: B.J.L.	INITIAL ISSUE: 8-11-2022
PHASE: IFC	

REVISION HISTORY

#	DATE	DESCRIPTION
01	08/11/2022	DATE PLANNING REVIEW SUBMITTED
02	08/11/2022	DATE CIVIL REVIEW SUBMITTED
03	08/11/2022	DATE CIVIL REVIEW SUBMITTED
04	08/11/2022	DATE CIVIL REVIEW SUBMITTED
05	08/11/2022	DATE CIVIL REVIEW SUBMITTED
06	08/11/2022	DATE CIVIL REVIEW SUBMITTED
07	08/11/2022	DATE CIVIL REVIEW SUBMITTED
08	08/11/2022	DATE CIVIL REVIEW SUBMITTED
09	08/11/2022	DATE CIVIL REVIEW SUBMITTED

CERTIFICATION

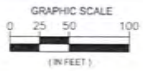
I HEREBY CERTIFY THAT THIS PLAN SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Benjamin Lucas
 BENJAMIN LUCAS, P.E.
 DATE: 03-24-2023 REG. NO. 54265

MASTER SITE PLAN

SOLUTION BLUE PROJECT NO. 220503

C002



STATE LAW: 48 HOURS BEFORE EXCAVATING OR DEMOLISHING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THIS SERVICE LOCATES UTILITY OWNED LINES. NOT PRIVATE LINES.

THE LOCATIONS OF UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE MANNER ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE EXACT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE DETERMINED BEFORE COMMENCING WORK.

NOTES

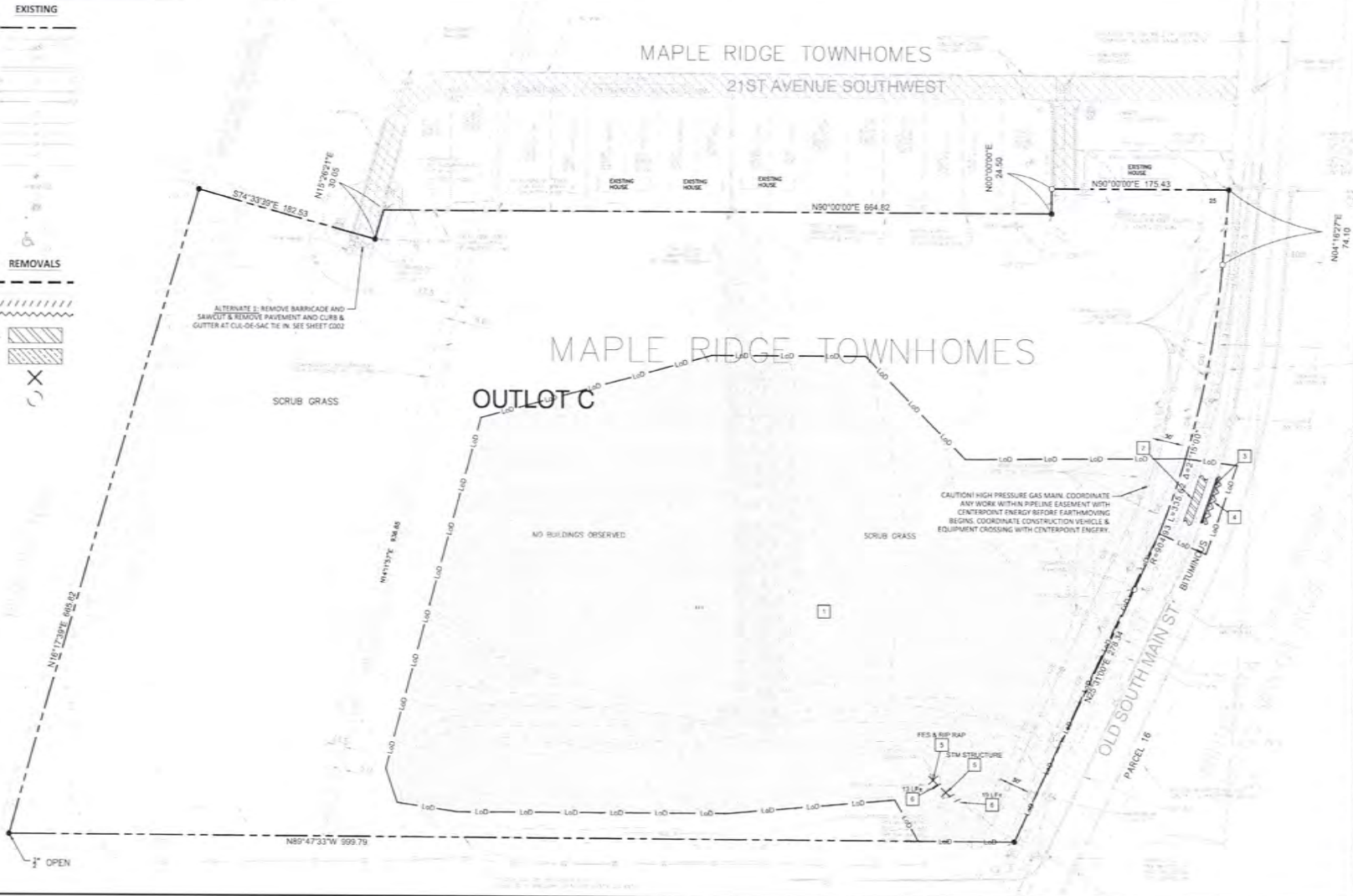
- CONTRACTOR SHALL REFER TO CONSTRUCTION NOTES ON C001 PRIOR TO THE START OF CONSTRUCTION.

KEYNOTES

- CLEAR & GRUB
- REMOVE BITUMINOUS PATH
- REMOVE CURB & GUTTER
- SAWCUT, REMOVE & REPLACE BITUMINOUS 2FT FROM EDGE OF GUTTER
- REMOVE STORM STRUCTURE
- REMOVE 12" RCP STORM PIPE
- REMOVE EXISTING UTILITY

LEGEND

- EXISTING**
- PROPERTY LINE
 - BUILDING
 - TOPOGRAPHIC INDEX CONTOUR
 - TOPOGRAPHIC CONTOUR
 - CURB & GUTTER
 - STORM SEWER
 - SANITARY SEWER
 - WATER MAIN
 - GRANITE
 - GAS LINE
 - OVERHEAD ELECTRIC
 - UNDERGROUND ELECTRIC
 - TELEPHONE
 - SWALE
 - SOIL BORINGS
 - SPOT ELEVATION
 - FLARED END SECTION
 - RIP RAP
 - SIGN & BOLLARD
 - LIGHT POLE
 - ADA PAVEMENT MARKING
 - PARKING STALL COUNT
- REMOVALS**
- CURB AND GUTTER REMOVAL
 - FENCE REMOVAL
 - UTILITY REMOVAL
 - SAWCUT
 - BITUMINOUS PAVEMENT REMOVAL
 - CLEAR & GRUB
 - EXISTING FEATURE REMOVAL
 - TREE PROTECTION



Solution Blue
 ARCHITECTS
 610 Blue Cross Dr, Suite 201
 Bloomington, MN 55408
 Phone: 612-281-1111
 Website: www.solutionblue.com

KAAS WILSON ARCHITECTS
 BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY

DESIGNED BY: [Blank] DRAWN BY: [Blank]
 REVIEWED BY: [Blank] INITIAL ISSUE: 8-11-2022
 PHASE: IFC

REVISION HISTORY

#	DATE	DESCRIPTION
01	08/11/2022	SITE PLAN REVIEW RESUBMITTAL
02	08/22/2022	SUBMITTAL
03	09/02/2022	100% MHA SET
04	11/02/2022	SITE PLAN REVIEW RESUBMITTAL
05	12/07/2022	DPH RESUBMITTAL
06	01/03/2023	PERMIT SUBMITTAL
07	01/10/2023	PERMIT RESUBMITTAL
08	02/04/2023	PERMIT RESUBMITTAL

CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME, OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Benjamin Lucas
 BENJAMIN LUCAS, P.E.
 DATE: 03-24-2023 REG. NO. 54265

EXISTING CONDITIONS & REMOVALS PLAN
 SOLUTION BLUE PROJECT NO. 220503

C100

STORMWATER POLLUTION PREVENTION PLAN (SWPPP) NARRATIVE (1/2) - CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT

A. PROJECT DESCRIPTION:

THE STORMWATER POLLUTION PREVENTION PLAN (SWPPP) IS REQUIRED FOR THE GENERAL PERMIT AUTHORIZED TO DISCHARGE STORMWATER ASSOCIATED WITH CONSTRUCTION ACTIVITY (NPDES PERMIT) AS REQUIRED BY THE MINNESOTA POLLUTION CONTROL AGENCY (MPCA) UNDER THE NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (STATE DISPOSAL SYSTEM (NPDES/SDS)), IN ADDITION TO THE SWPPP, AN EROSION CONTROL PLAN MEETING THE REQUIREMENTS OF THE MPCA NPDES PERMIT IS INCLUDED IN THIS CONSTRUCTION DOCUMENT.

PROJECT NAME: CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
DESCRIPTION: SOUTH OF THE INTERSECTION OF OLD MAIN STREET SOUTH AND 21ST AVE SW IN CAMBRIDGE, MN
SITE ADDRESS: OLD SOUTH MAIN STREET
CITY: CAMBRIDGE
STATE: MINNESOTA
ZIP CODE: 55008
COUNTY: ISANTI
LATITUDE: 45.5327°N (DECIMAL)
LONGITUDE: -93.227°W (DECIMAL)

THIS PROJECT INCLUDES CLEARING AND GRUBBING THE EXISTING SITE, MASS GRADING TO REDUCE STORMWATER CONVEYANCE AND CONSTRUCTING A 3-STORY, 65-UNIT APARTMENT BUILDING WITH SURFACE PARKING, SIDEWALKS AND GATHERING SPACES, UTILITIES, STORMWATER TREATMENT SYSTEMS AND LANDSCAPING.

ESTIMATED CONSTRUCTION START DATE: TBD
ESTIMATED CONSTRUCTION END DATE: TBD

B. REGULATORY CONTEXT:

1. SPECIAL AND/OR IMPAIRED WATERS
RUM RIVER (RIVER)
ISANTI BROOK (RIVER)

2. PLACEMENT OF FILL IN WATERS OF THE STATE
N/A

3. DRINKING WATER SUPPLY MANAGEMENT AREA

THE PROJECT SITE IS NOT LOCATED WITHIN A DWWSMA EMERGENCY RESPONSE AREA.
THE PROJECT'S STORMWATER DISCHARGE IS NOT ANTICIPATED TO IMPACT ANY OF THE FOLLOWING:
OUTSTANDING RESOURCE VALUE WATERS, TROUT WATERS, WETLANDS, CALCAREOUS FENS, PROPERTIES LISTED BY THE NATIONAL REGISTER OF HISTORIC PLACES OR ARCHAEOLOGICAL SITES.
THE PROJECT'S STORMWATER DISCHARGE IS NOT SUBJECT TO ADDITIONAL REGULATION DUE TO OTHER FORMAL ENVIRONMENTAL REVIEWS. THE PROJECT'S STORMWATER DISCHARGE IS NOT SUBJECT TO ADDITIONAL REGULATION DUE TO ENDANGERED OR THREATENED SPECIES.

4. SOILS, SLOPES VEGETATION, AND CURRENT DRAINAGE PATTERNS

- 1. THE SOILS ON SITE ARE POORLY GRADED SAND WITH SILT ACROSS THE SITE.
2. GRADIES GENERALLY SLOPE DOWN FROM THE NORTH BOUNDARY TO THE SOUTH BOUNDARY OF THE SITE. THERE IS A REGIONAL STORMWATER POND ON THE EXISTING SITE THAT DOES NOT MEET CURRENT STORMWATER STANDARDS. STORM RUNOFF FLOWS TO THE SOUTH AND EVENTUALLY OVERFLOWS INTO THE STORM SEWER IN OLD MAIN STREET SOUTH THROUGH THE OUTLET CONTROL STRUCTURE.
DRAINAGE PATTERNS WILL BE GENERALLY MAINTAINED FOR PROPOSED CONDITIONS, SURFACE RUNOFF FROM THE PROPOSED FAMILY APARTMENT DEVELOPMENT WILL BE SHEET DRAINED ACROSS THE PARKING LOT TO THE SOUTH THROUGH CURB CUT DEVICES AND INTO THE REGRADED REGIONAL STORMWATER POND. MASS GRADING AROUND THE DEVELOPMENT WILL ROUTE OVERLAND FLOW TO A DIVERSION DITCH THAT OUTLETS INTO THE REGRADED REGIONAL TREATMENT POND. GRADING OUTSIDE THE DRIVEWAY AND PAVED AREAS WILL MATCH EXISTING FLOW PATTERNS.
4. THE EXISTING SITE IS SHORT GRASS COVERED WITH SOME TREES. VEGETATION IMPACTED BY CONSTRUCTION ACTIVITY WILL BE REMOVED, AND SITE WILL BE REVEGETATED AFTER CONSTRUCTION AND PAVING ACTIVITIES HAVE BEEN COMPLETED PER THE LANDSCAPING PLANS.
5. THE AVERAGE TOTAL ANNUAL PRECIPITATION IS ABOUT 28.32 INCHES. OF THIS, ABOUT 37.31 INCHES (61%) USUALLY FALL IN MAY THROUGH SEPTEMBER. THE AVERAGE ANNUAL SNOWFALL IS 57.3 INCHES.

D. STORMWATER POLLUTION PREVENTION PLAN (SWPPP) IMPLEMENTATION RESPONSIBILITIES:

- 1. THE OWNER AND CONTRACTOR ARE PERMITTEES AS IDENTIFIED BY THE NPDES PERMIT.
2. CONTRACTOR SHALL BE RESPONSIBLE FOR ALL ON-SITE IMPLEMENTATION OF THE SWPPP, INCLUDING THE ACTIVITIES OF ALL OF CONTRACTOR'S SUBCONTRACTORS.
3. CONTRACTOR SHALL PROVIDE A PERSONS KNOWLEDGEABLE AND EXPERIENCED IN THE APPLICATION OF EROSION PREVENTION AND SEDIMENT CONTROL BEST MANAGEMENT PRACTICES (BMP'S) TO OVERSEE ALL INSTALLATION AND MAINTENANCE OF BMP'S AND IMPLEMENTATION OF THE SWPPP.
4. CONTRACTOR SHALL PROVIDE PERSONS MEETING THE TRAINING REQUIREMENTS OF THE NPDES PERMIT TO CONDUCT INSPECTIONS AND MAINTENANCE OF ALL EROSION PREVENTION AND SEDIMENT CONTROL BMP'S IN ACCORDANCE WITH THE REQUIREMENTS OF THE PERMIT. ONE OF THESE INDIVIDUALS MUST BE AVAILABLE FOR AN ON-SITE INSPECTION WITHIN 72 HOURS UPON REQUEST BY MPCA. CONTRACTOR SHALL PROVIDE TRAINING DOCUMENTATION FOR THESE INDIVIDUALS AS REQUIRED BY THE NPDES PERMIT. THIS TRAINING DOCUMENTATION SHALL BE RECORDED IN OR WITH THE SWPPP BEFORE THE START OF CONSTRUCTION.

E. STORMWATER DISCHARGE DESIGN REQUIREMENTS

- THE FOLLOWING SIZING CRITERIA APPLY TO THE DESIGN OF STORMWATER TREATMENT FACILITIES: N/A INDICATES NOT APPLICABLE OR NOT CONSTRUCTED AS PART OF THIS PROJECT.
1. TEMPORARY SEDIMENTATION BASINS: EXISTING REGIONAL TREATMENT POND
SEE SHEET C203 FOR TEMPORARY SEDIMENTATION BASIN SECTION AND OUTLET DETAILS, CALCULATIONS & NOTES.
2. PERMANENT WET SEDIMENTATION BASINS: ONE (1) REGIONAL TREATMENT POND FUNCTIONING AS WET SEDIMENTATION BASIN
3. PERMANENT INFILTRATION/FILTRATION BMP: N/A
4. PERMANENT REGIONAL PONDS: ONE (1) REGIONAL TREATMENT POND
5. ALTERNATIVE METHODS: THREE (3) RAIN GUARDIAN CURB CUT DEVICES
SEE SHEET C202 FOR REGIONAL POND SECTION & RAIN GUARDIAN DETAILS, CONSTRUCTION NOTES.

F. SEQUENCE OF CONSTRUCTION

- THE FOLLOWING SEQUENCE DESCRIBES, IN GENERAL, THE WORK ON THE SITE:
1. CONTRACTOR SHALL VERIFY THAT ALL PERMITS HAVE BEEN OBTAINED AND/OR OBTAIN THE NECESSARY PERMITS.
2. CONTRACTOR SHALL PERFORM SITE INSPECTIONS, RECORD KEEPING AND RECORD RETENTION IN ACCORDANCE WITH ALL PERMITS.
3. CONTRACTOR SHALL PREPARE AND SUBMIT A WRITTEN, NOT ORAL, WEEKLY SCHEDULE OF PROPOSED EROSION CONTROL ACTIVITIES FOR THE PROJECT ENGINEER'S AND OWNER'S REPRESENTATIVE'S APPROVAL.

- 4. CONTRACTOR SHALL INSTALL ALL PERIMETER AND DOWN-GRADIENT EROSION CONTROL AND SEDIMENT CONTROL BMP'S, CONSTRUCTION ENTRANCES PRIOR TO SITE GRADING, EXCAVATION, STOCKPILING OR DISTURBING EXISTING VEGETATIVE COVER.
5. CONTRACTOR SHALL PERFORM PHASE I DEMOLITION IN ACCORDANCE WITH THE DEMOLITION PLAN.
6. CONTRACTOR SHALL PERFORM SITE GRADING, EXCAVATION, STOCKPILING WORK IN ACCORDANCE WITH THE STORMWATER POLLUTION PREVENTION PLAN (SWPPP).
7. CONTRACTOR SHALL INSTALL, INSPECT, MONITOR AND MAINTAIN TEMPORARY AND PERMANENT EROSION CONTROL BMP'S AS SHOWN ON PLANS & IN CONFORMANCE WITH NPDES PERMIT EVERY 7 DAYS AND WITHIN 24 HOURS FOLLOWING A 0.50 INCH OVER 24-HOUR RAIN EVENT DURING ACTIVE CONSTRUCTION.
8. CONTRACTOR MUST INITIATE SOIL STABILIZATION ACTIVITIES FOR PERMANENT VEGETATIVE ESTABLISHMENT AND/OR VEGETATION RESTORATION ACTIVITIES AND MUST BE COMPLETED NO LATER THAN 7 DAYS AFTER CONSTRUCTION ACTIVITY HAS CEASED.
9. CONTRACTOR SHALL REPLACE OR REPAIR EROSION CONTROL AND SEDIMENT CONTROL BMP'S THAT ARE NOT CORRECTLY MAINTAINED WITHIN 72 HOURS OF FAILURE OR EVENT OF AT LEAST 6.0 INCHES.
10. CONTRACTOR SHALL PERFORM PHASE II DEMOLITION IN ACCORDANCE WITH THE DEMOLITION PLAN. CONTRACTOR SHALL PERFORM ITEMS 6-9 FOR AREAS BOUND BY PHASE I DEMOLITION WORK, AND FOR ANY REMAINING WORK WITHIN THE CONSTRUCTION BOUNDARIES.
11. CONTRACTOR SHALL PROVIDE TEMPORARY SEDIMENTATION BASINS FOR PERMANENT VEGETATIVE ESTABLISHMENT.
12. CONTRACTOR SHALL REMOVE SEDIMENT CONTROL DEVICES PRIOR TO SUBMITTING NOTICE OF TERMINATION (NOT).
13. SUBMIT NOT TO MPCA WITHIN 30 DAYS OF FINAL STABILIZATION.

G. CONSTRUCTION ACTIVITY FIELD REQUIREMENTS:

- ALL FIELD REQUIREMENTS SHALL BE PERFORMED IN ACCORDANCE WITH THE REQUIREMENTS OF THE NPDES PERMIT AND STORMWATER POLLUTION PREVENTION PLAN (SWPPP).
1. THE CONTRACTOR MUST IMPLEMENT THE SWPPP AND PROVIDE BMP'S IDENTIFIED IN THE SWPPP IN AN APPROPRIATE AND FUNCTIONAL MANNER.
2. THE CONTRACTOR MUST PRESERVE A 500 FOOT NATURAL BUFFER FROM ADJACENT SURFACE WATERS.
3. THE CONTRACTOR SHALL RESPOND TO CHANGING SITE CONDITIONS AND IMPLEMENTING PERMANENT EROSION PREVENTION AND SEDIMENT CONTROL MEASURES UTILIZED TO PROVIDE ADEQUATE PROTECTION OF DISTURBED SOILS AND ADEQUATE PREVENTION OF SEDIMENT TRANSPORT OFF-SITE. AT A MINIMUM, THE FOLLOWING STORMWATER POLLUTION PREVENTION CONSTRUCTION ACTIVITY FIELD REQUIREMENTS SHALL BE FURNISHED BY THE CONTRACTOR.
4. THE CONTRACTOR SHALL TAKE CAUTION TO MINIMIZE COMPACTION OF SOILS AND RESTRICT VEHICLE AND EQUIPMENT USE IN INFILTRATION/FILTRATION BMP AREAS, AND AREAS WHERE FULL VEGETATIVE STABILIZATION WILL OCCUR.
5. AREAS OF COMPACTION SHALL BE UNCOMPACTED TO A DEPTH OF 18 INCHES BEFORE THE PLACEMENT OF TOPSOIL.

H. EROSION PREVENTION PRACTICES

- CONTRACTOR SHALL BE RESPONSIBLE FOR THE FOLLOWING EROSION PREVENTION PRACTICES:
1. THE CONTRACTOR SHALL ATTEMPT TO PHASE ALL WORK TO MINIMIZE EROSION AND MAINTAIN VEGETATIVE COVER TO THE EXTENT POSSIBLE. THE LOCATION OF AREAS NOT TO BE DISTURBED MUST BE DELINEATED ON THE SITE BEFORE CONSTRUCTION BEGINS.
2. INLET PROTECTION, SILT FENCE, ROCK LOGS, AND ROCK CONSTRUCTION ENTRANCES SHALL BE INSTALLED AT LOCATIONS SHOWN ON THE EROSION CONTROL PLAN DRAWING, OR AS MODIFIED IN THE FIELD BY THE ENGINEER.
3. INLET PROTECTION FOR OFF-SITE DRAINAGE INLETS NOT SHOWN IN THE EROSION CONTROL PLAN WILL BE INSTALLED AS NEEDED.
4. ALL EXPOSED SOILS MUST BE STABILIZED IMMEDIATELY OR NO LATER THAN 7 DAYS AFTER THE CONSTRUCTION ACTIVITY IN THAT PORTION OF THE SITE HAS TEMPORARILY OR PERMANENTLY CEASED, INCLUDING STOCKPILES WITH SIGNIFICANT SILT, CLAY OR ORGANIC COMPONENTS.
5. THE NORMAL WETTED PERIMETER OF ANY TEMPORARY OR PERMANENT DRAINAGE DITCH THAT DRAINS WATER FROM A CONSTRUCTION SITE OR DIVERTS WATER AROUND A SITE MUST BE STABILIZED BY CONTRACTOR WITHIN 24 HOURS FROM THE PROPERTY EDGE, OR FROM THE POINT OF DISCHARGE TO ANY SURFACE WATER WITHIN 24 HOURS OF CONNECTING TO A SURFACE WATER. TEMPORARY OR PERMANENT DITCH SWALES BEING USED AS A SEDIMENT CONTAINMENT SYSTEM DO NOT NEED TO BE STABILIZED UNTIL THEY ARE NO LONGER USED AS A SEDIMENT CONTAINMENT SYSTEM, AFTER WHICH THEY MUST BE STABILIZED WITHIN 48 HOURS.
6. TEMPORARY OR PERMANENT ENERGY DISSIPATION AT PIPE OUTLETS MUST BE PROVIDED WITHIN 24 HOURS OF CONNECTING TO A SURFACE WATER.
7. ALL EXPOSED SOIL AREAS WILL BE STABILIZED PRIOR TO THE ONSET OF WINTER. ANY WORK STILL BEING PERFORMED WILL BE SNOW MULCHED OR SNOW BLANKETED AND SNOW SEEDED.

I. SEDIMENT CONTROL PRACTICES

- CONTRACTOR SHALL BE RESPONSIBLE FOR THE FOLLOWING SEDIMENT CONTROL PRACTICES:
1. CONTRACTOR MUST INSTALL ALL DOWN GRADIENT PERIMETER CONTROLS BEFORE ANY UP GRADIENT DISTURBANCE BEGINS. CONTRACTOR SHALL MAINTAIN PERIMETER CONTROLS UNTIL FINAL STABILIZATION.
2. CONTRACTOR SHALL PROVIDE GRADING AND BMP INSTALLATION TO LIMIT ALL SLOPES OF 3:1 OR STEEPER TO AN UNBROKEN LENGTH OF 25 FEET OR LESS.
3. TIMING AND INSTALLATION OF SEDIMENT CONTROL DEVICES CAN BE ADJUSTED BY CONTRACTOR TO ACCOMMODATE SHORT-TERM ACTIVITIES SUCH AS CLEARING AND GRUBBING OR VEHICLE PASSAGE. ANY SHORT-TERM ACTIVITY MUST BE COMPLETED AS QUICKLY AS POSSIBLE AND THE SEDIMENT CONTROL PRACTICES MUST BE INSTALLED IMMEDIATELY AFTER THE ACTIVITY IS COMPLETED AND IN ALL CASES PRIOR TO THE NEXT PRECIPITATION EVENT.
4. IF PRESENT, ALL STORM SEWER INLETS AND OUTLETS SHALL BE PROTECTED BY CONTRACTOR WITH APPROPRIATE BMP'S DURING THE WORK. THESE PRACTICES SHALL REMAIN IN PLACE UNTIL THE POTENTIAL SOURCES FOR DISCHARGING SEDIMENT TO INLETS HAVE BEEN STABILIZED BY CONTRACTOR.
5. TEMPORARY SOIL STOCKPILES MUST HAVE SILT FENCE OR OTHER EFFECTIVE SEDIMENT CONTROLS. SOIL STOCKPILES SHALL NOT BE PLACED WITHIN SURFACE WATERS OR STORMWATER CONVEYANCES. CONTRACTOR SHALL INSTALL SILT FENCE PROTECTION AROUND THE LIMITS OF ALL TEMPORARY SOIL STOCKPILE AREAS. ALL SOIL STOCKPILES THAT REMAIN UNDISTURBED FOR A PERIOD GREATER THAN 48 HOURS SHALL BE PROTECTED BY CONTRACTOR WITH COVER OF MULCH, EROSION CONTROL MATS, OR PLASTIC SHEETING.
6. CONTRACTOR SHALL IMPLEMENT MEASURES TO CONTROL VEHICLE TRACKING OFF-SITE. ROCK CONSTRUCTION ENTRANCES OR EQUIVALENT SYSTEM MUST BE INSTALLED BY CONTRACTOR TO MINIMIZE TRACKING FROM SITE.
7. CONTRACTOR SHALL PROVIDE TEMPORARY SEDIMENTATION BASINS AS REQUIRED BY THE PERMIT.
8. CONTRACTOR SHALL REMOVE ALL SOIL AND SEDIMENT TRACKED OR OTHERWISE DEPOSITED ON PUBLIC OR PRIVATE PAVEMENT AREAS, REMOVE SOIL AND SEDIMENT ON A DAILY BASIS. STREET WASHING IS ONLY ALLOWED AFTER SWEEPING SEDIMENT FROM THE AREAS.
9. CONTRACTOR SHALL KEEP THE SURFACE OF ANY AND ALL CONSTRUCTION WORK AREAS AND HAUL ROADS MOIST BY SPRAYING WITH UNCONTAMINATED WATER AS TO PREVENT AIRBORNE DUST FROM LEAVING THE SITE. THIS MAY INCLUDE SPRAYING AND SWEEPING FINISHED SURFACES ADJACENT TO THE PEDESTRIAN TRAFFIC, VEHICLE TRAFFIC, AND PRIVATE AND PUBLIC PROPERTIES. THIS RESPONSIBILITY SHALL REQUIRE CONTRACTOR TO SUSPEND CONSTRUCTION ACTIVITIES WHEN THE SURFACE OF ANY AND ALL AREAS DOES PRESENT AIRBORNE DUST. CONTRACTOR SHALL NOT OVER SPRAY SO AS TO CREATE PROBLEMS, SUCH AS TRACKING OF MATERIAL ONTO PAVED SURFACES, OR MUDDY HAUL ROADS, DUE TO THE APPLICATION OF EXCESS MOISTURE.
10. CONTRACTOR SHALL TREAT ANY SEDIMENT LADEN WATER WITH APPROPRIATE SEDIMENT CONTAINMENT OR FILTER SYSTEM BEFORE DISCHARGING TO THE DOWNSTREAM SYSTEM.

- 11. INFILTRATION BASIN PERIMETER CONTROL AND EROSION CONTROL PRACTICES SHALL REMAIN IN PLACE UNTIL THE FINAL COMPLETION OF THE PROJECT OR VEGETATION HAS BEEN ESTABLISHED, WHICHEVER IS LATER.
12. INSTALLATION OF INFILTRATION/FILTRATION PRACTICES SHALL BE DONE DURING PERIODS OF DRY WEATHER AND COMPLETED BEFORE A RAINFALL EVENT.
13. EXCAVATION OF INFILTRATION AREAS SHALL BE COMPLETED USING A BACKHOE WITH A TOOTHED BUCKET.
14. SOILS IN THE INFILTRATION AREAS SHALL BE LOOSENE UP TO A MINIMUM OF 18" IN DEPTH.
15. THE BOTTOM EXCAVATION SURFACE OF THE INFILTRATION AREAS SHALL BE LEVEL WITHOUT DIPS OR SWALES.
16. DURING CONSTRUCTION OF THE INFILTRATION AREAS, STORMWATER MUST BE ROUTED AROUND THE AREAS. UNTIL ALL CONSTRUCTION ACTIVITY HAS CEASED AND THE TRIBUTARY SURFACES ARE CLEANED OF SEDIMENT.
17. THE ENGINEERED SOILS WITHIN THE INFILTRATION AREAS SHALL REMAIN UNCONTAMINATED BEFORE AND DURING INSTALLATION.
18. POLYMERS, FLOCCULANTS, OR OTHER SEDIMENTATION TREATMENT CHEMICALS MUST BE USED IN ACCORDANCE WITH ACCEPTED ENGINEERING PRACTICES, DISCHARGE SPECIFICATIONS AND SEDIMENT REMOVAL DESIGN.
19. ALL CHEMICALS PROVIDED BY THE MANUFACTURER OR SUPPLIER. THE PERMITTEES MUST USE CONVENTIONAL EROSION AND SEDIMENT CONTROLS PRIOR TO CHEMICAL ADDITION AND MUST DIRECT TREATED STORMWATER TO A SEDIMENT CONTROL SYSTEM FOR FILTRATION OR SETTLEMENT OF THE FLOC PRIOR TO DISCHARGE.

J. POLLUTION PREVENTION MEASURES

- CONTRACTOR SHALL BE RESPONSIBLE FOR IMPLEMENTING THE FOLLOWING POLLUTION MANAGEMENT MEASURES ON THE SITE.
1. BUILDING PRODUCTS AND LANDSCAPE MATERIALS UNDER COVER (E.G., PLASTIC SHEETING OR TEMPORARY ROOFS) OR PROTECT THEM BY SIMILARLY EFFECTIVE MEANS DESIGNED TO MINIMIZE CONTACT WITH STORMWATER. PERMITTEES ARE NOT REQUIRED TO COVER OR PROTECT PRODUCTS WHICH ARE EITHER NOT A SOURCE OF CONTAMINATION TO STORMWATER OR ARE DESIGNED TO BE EXPOSED TO STORMWATER.
2. SOLID WASTE: COLLECTED SEDIMENT, ASPHALT, CONCRETE MILLINGS, FLOATING DEBRIS, PAPER, PLASTIC, FABRIC, HAZARDOUS MATERIALS, OIL, GASOLINE, PAINT AND ANY HAZARDOUS SUBSTANCES MUST BE STORED IN APPROPRIATE CONTAINERS, INCLUDING SECONDARY CONTAINMENT TO PREVENT SPLILLS, LEAKS OR OTHER DISCHARGES. RESTRICTED ACCESS TO STORAGE AREAS MUST BE PROVIDED TO PREVENT VANDALISM. STORAGE AND DISPOSAL OF HAZARDOUS WASTE MUST COMPLY WITH MPCA REGULATIONS, SEE SECTION 12.4 OF THE GENERAL PERMIT.
3. PERMITTEES MUST DISPOSE PORTABLE TOILETS SO THEY ARE SECURE AND WILL NOT TIP OR BE KNOCKED OVER. PERMITTEES MUST PROPERLY DISPOSE SANITARY WASTE IN ACCORDANCE WITH MINN. R. CH. 7041.
4. HAZARDOUS MATERIALS, OIL, GASOLINE, PAINT AND ANY HAZARDOUS SUBSTANCES MUST BE STORED IN APPROPRIATE CONTAINERS, INCLUDING SECONDARY CONTAINMENT TO PREVENT SPLILLS, LEAKS OR OTHER DISCHARGES. RESTRICTED ACCESS TO STORAGE AREAS MUST BE PROVIDED TO PREVENT VANDALISM. STORAGE AND DISPOSAL OF HAZARDOUS WASTE MUST COMPLY WITH MPCA REGULATIONS, SEE SECTION 12.4 OF THE GENERAL PERMIT.
5. PESTICIDES, FERTILIZERS AND TREATMENT CHEMICALS MUST BE PLACED UNDER COVER (PLASTIC SHEETING OR TEMPORARY ROOFS, ETC) OR PROTECT THEM BY SIMILARLY EFFECTIVE MEANS DESIGNED TO MINIMIZE CONTACT WITH STORMWATER.
6. A DESIGNATED WASH AREA ON THE SITE MUST BE DESIGNATED FOR USE AS A WASH AREA FOR TRUCKS AND OTHER EQUIPMENT. NO ENGINE GREASING IS ALLOWED ON SITE.
7. CONCRETE WASHOUT CONTAINMENT SHALL BE PROVIDED ON SITE. THE CONTAINMENT METHOD MUST BE LEAK-PROOF WITH AN IMPERMEABLE LINER. OR ALTERNATIVELY, CONCRETE WASHOUT SHALL BE PERFORMED AT THE CONCRETE MIX PLANT INSTEAD OF ON-SITE.
8. ANY FUEL OR CHEMICAL TANK STORAGE ON THE PROJECT AREA MUST BE PROTECTED BY A SOIL BERM OR HAVE A NEGATIVE GRADEMENT TO ANY WATER RESOURCE AREA. A CONTINGENCY PLAN MUST BE CREATED BY THE CONTRACTOR IN THE EVENT OF A SPILL OR LEAK OF ANY CHEMICAL, INCLUDING PETROCHEMICALS, DEEMED HARMFUL TO THE ENVIRONMENT, AND HAVE ON HAND THE MATERIALS NECESSARY TO CAPTURE AND CONTAIN SAID CHEMICALS.
9. PERMITTEES MUST TAKE REASONABLE STEPS TO PREVENT THE DISCHARGE OF SPILLED OR LEAKED CHEMICALS INCLUDING FUEL, FROM ANY AREA WHERE CHEMICALS OR FUEL WILL BE LOADED OR UNLOADED INCLUDING THE USE OF DRIP PANS OR ABSORBENTS UNLESS IN FEASIBLE. PERMITTEES MUST ENSURE ADEQUATE SUPPLIES ARE AVAILABLE AT ALL TIMES TO CLEAN UP DISCHARGED MATERIALS AND THAT AN APPROPRIATE DISPOSAL METHOD IS AVAILABLE FOR RECOVERED SPILLED MATERIALS. PERMITTEES MUST REPORT AND CLEAN UP SPILLS IMMEDIATELY AS REQUIRED BY MINN. STAT. 125.061, USING DRY CLEAN UP MEASURES WHERE POSSIBLE.

K. DEWATERING AND BASIN DRAINING

- 1. ALLOWABLE NON-STORMWATER DISCHARGES, AS DEFINED BY THE GENERAL PERMIT, ARE LIMITED TO DEWATERING AND BASIN DRAINING. DEWATERING OR BASIN DRAINING THAT MAY HAVE TURBID OR SEDIMENT LADEN DISCHARGE WATER MUST BE DISCHARGED TO A TEMPORARY OR PERMANENT SEDIMENTATION BASIN ON THE PROJECT SITE WHENEVER POSSIBLE.
2. THE EXISTING POND WILL BE USED AS A TEMPORARY SEDIMENTATION BASIN DURING CONSTRUCTION ACTIVITIES. THE OUTLET STRUCTURE SHALL BE MODIFIED TO ONLY DISCHARGE FROM THE SURFACE.
3. IF THE WATER CANNOT BE DISCHARGED TO A SEDIMENTATION BASIN PRIOR TO ENTERING THE SURFACE WATER, IT MUST BE TREATED WITH THE APPROPRIATE BMP'S, SUCH THAT THE DISCHARGE DOES NOT ADVERSELY AFFECT THE RECEIVING WATER OR DOWNSTREAM LANDOWNERS.
4. THE CONTRACTOR MUST ENSURE THAT DISCHARGE POINTS DISPERSED OVER NATURAL ROCK RIPRAP, SAND BAGS, PLASTIC SHEETING OR OTHER ACCEPTED ENERGY DISSIPATION MEASURES. ADEQUATE SEDIMENTATION CONTROL MEASURES ARE REQUIRED FOR DISCHARGE WATER THAT CONTAINS SUSPENDED SOLIDS.
5. ALL WATER FROM DEWATERING OR BASIN DRAINING MUST BE DISCHARGED IN A MANNER THAT DOES NOT CAUSE NUISANCE CONDITIONS, EROSION IN RECEIVING CHANNELS OR ON DOWNFLOW PROPERTIES, OR FLOODING IN WETLANDS CAUSING SIGNIFICANT ADVERSE IMPACT TO THE WETLAND.
6. IF THE CONTRACTOR ELECTS TO UTILIZE FILTERS WITH BACKWASH WATER, THE CONTRACTOR MUST HAUL THE BACKWASH WATER AWAY FOR DISPOSAL, RETURN THE BACKWATER TO THE BEGINNING OF THE TREATMENT PROCESS, OR INCORPORATE THE BACKWASH WATER INTO THE SITE IN A MANNER THAT DOES NOT CAUSE EROSION.
7. THE CONTRACTOR MUST REPLACE AND CLEAN THE FILTER MEDIA USED IN DEWATERING DEVICES WHEN REQUIRED TO RETAIN ADEQUATE FUNCTION.
8. CONTRACTOR SHALL OBTAIN A WATER USE (APPROPRIATION) PERMIT FROM THE MN DNR FOR DEWATERING ACTIVITIES THAT WILL WITHDRAW MORE THAN 10,000 GALLONS OF WATER PER DAY OR 1 MILLION GALLONS PER YEAR.



KAAS WILSON ARCHITECTS BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
DESIGNED BY: DRANKAN BULL
REVIEWED BY: PHASE: 0FC
DATE: 03-24-2023
ISSUE: 8-11-2022

Table with 2 columns: #, DATE, DESCRIPTION. Lists revision history entries.

CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAN SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

DATE: 03-24-2023 REEL NO: 54205

SWPPP NARRATIVE

SCHEMATIC PROJECT NO: 220801

C200

STORMWATER POLLUTION PREVENTION PLAN (SWPPP) NARRATIVE (2/2) - CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT

L. RECORD RETENTION

CONTRACTOR SHALL KEEP APPROPRIATE RECORDS OF INSPECTIONS AND MAINTENANCE OF EROSION PREVENTION AND SEDIMENT CONTROL MEASURES, PRECIPITATION AND ALL OTHER RECORDS REQUIRED BY THE NPDES PERMIT DURING THE DURATION OF THE WORK. THE SWPPP, ALL CHANGES TO IT, AND INSPECTIONS AND MAINTENANCE RECORDS MUST BE KEPT AT THE SITE DURING CONSTRUCTION BY THE PERMITTEE WHO HAS OPERATIONAL CONTROL OF THE PORTION OF THE SITE. CONTRACTOR AND OWNER MUST KEEP THE SWPPP ON FILE FOR THREE YEARS AFTER THE SUBMITTAL OF THE NOTICE OF TERMINATION, INCLUDING THE RECORDS OF ALL INSPECTION AND MAINTENANCE CONDUCTED DURING CONSTRUCTION.

M. NOTICE OF TERMINATION

PERMITTEE MUST SUBMIT A NOTICE OF TERMINATION WITHIN 30 DAYS IF ONE OR MORE OF THE FOLLOWING CONDITIONS HAVE BEEN MET:

1. FINAL STABILIZATION HAS BEEN ACHIEVED ON ALL PORTIONS OF THE SITE FOR WHICH PERMITTEE IS RESPONSIBLE INCLUDING THE REMOVAL OF ALL TEMPORARY MEASURES SUCH AS SILT FENCE.
 2. ANOTHER OWNER HAS ASSUMED CONTROL OVER ALL PORTIONS OF THE SITE THAT HAVE NOT ACHIEVED FINAL STABILIZATION.
- PERMITTEE MUST ENSURE FINAL STABILIZATION OF THE SITE AND SUBMIT THE NOTICE OF TERMINATION WITHIN 30 DAYS OF FINAL STABILIZATION.

FINAL STABILIZATION CAN BE ACHIEVED IN THE FOLLOWING WAY:

1. ALL SOIL DISTURBING ACTIVITIES ARE COMPLETE AND A UNIFORM PERENNIAL VEGETATIVE COVER WITH A DENSITY OF 70% COVER THE ENTIRE PERVIOUS SURFACE HAS BEEN ACHIEVED, INCLUDING STABILIZATION OF ALL DITCHES AND SWALES.
2. ALL PERMANENT STORMWATER TREATMENT SYSTEMS MEET THE REQUIREMENTS OF THE NPDES PERMIT.
3. REMOVAL OF ALL TEMPORARY SYNTHETIC AND STRUCTURAL BMPs. ALTHOUGH BMPs DESIGNED TO DECOMPOSE ON SITE MAY BE LEFT IN PLACE IF INDICATED BY THE PLAN.
4. REMOVAL OF SEDIMENT FROM STORM WATER CONVEYANCES AND PERMANENT WATER QUALITY BASINS.

N. CHANGES TO SWPPP

THE PERMITTEE MUST AMEND THE SWPPP AS NECESSARY TO INCLUDE ADDITIONAL REQUIREMENTS, SUCH AS ADDITIONAL OR MODIFIED BMPs, DESIGNED TO CORRECT PROBLEMS IDENTIFIED OR ADDRESS SITUATIONS WHENEVER:

1. THERE IS A CHANGE IN DESIGN, CONSTRUCTION, OPERATION OR MAINTENANCE.
2. WEATHER OR SEASONAL CONDITIONS THAT HAVE SIGNIFICANT EFFECT ON DISCHARGE, INSPECTION IS REQUIRED WITHIN 24 HOURS OF A RAINFALL EVENT GREATER THAN 0.50 INCHES.
3. INSPECTION OR INVESTIGATION BY SITE OPERATORS, LOCAL, STATE OR FEDERAL OFFICIALS INDICATE THE SWPPP IS NOT EFFECTIVE.
4. THE SWPPP IS NOT ACHIEVING THE GENERAL OBJECTIVES OF CONTROLLING POLLUTANTS OR THE SWPPP IS NOT CONSISTENT WITH THE TERMS AND CONDITIONS OF THIS PERMIT.
5. THE MPCA DETERMINES THAT DISCHARGE MAY CAUSE OR CONTRIBUTE TO NON-ATTAINMENT OF ANY APPLICABLE WATER QUALITY STANDARDS OR THE SWPPP DOES NOT INCORPORATE THE REQUIREMENTS RELATED TO AN APPROVED TOTAL MAXIMUM DAILY LOAD (TMDL).

O. SWPPP CERTIFICATION

THIS STORMWATER POLLUTION PREVENTION PLAN WAS PREPARED BY INDIVIDUAL(S) TRAINED IN ACCORDANCE WITH THE PERMIT'S TRAINING REQUIREMENTS FOR PREPARATION OF SWPPPS. INDIVIDUAL(S) PREPARING THIS SWPPP:

BENJAMIN LUCAS, PE
SENIOR ENGINEER
SOLUTION BLUE, INC.
blucas@solutionblue.com
651-254-0038

RESPONSIBLE PERSONS:
BELOW IS A LIST OF PEOPLE RESPONSIBLE FOR THIS PROJECT WHO ARE KNOWLEDGEABLE AND EXPERIENCED IN THE APPLICATION OF EROSION PREVENTION AND SEDIMENT CONTROL BMPs. THEY SHALL OVERSEE THE IMPLEMENTATION OF THE SWPPP, INSPECTION, AND MAINTENANCE OF EROSION PREVENTION, AND SEDIMENT CONTROL BMPs BEFORE AND DURING CONSTRUCTION.

CONTRACTOR		OWNER'S REPRESENTATIVE(S)	
TRD:			

ON-SITE REPRESENTATIVE(S)	
TRD:	

PROJECT INFORMATION

PROJECT NAME	CAMBRIDGE FAMILY APARTMENTS
DESCRIPTION	FAMILY APARTMENT COMPLEX WITH SURFACE PARKING, STORM POND, INFRASTRUCTURE & LANDSCAPING
SITE ADDRESS	OLD SOUTH MAIN ST
CITY	CAMBRIDGE
STATE	MINNESOTA
ZIP CODE	55008
COUNTY	SNY
LATITUDE	45.532°N (DECIMAL)
LONGITUDE	-93.227°W (DECIMAL)

AREA SUMMARY

DISTURBED AREA (PHASE 1 LIMITS)	4.50 AC
PAVEMENT AREA (LOT 1/BLOCK 1 PRIVATE DRIVE)	1.63 AC
BUILDING AREA (LOT 1/BLOCK 2)	0.64 AC
SEEDING AREA (LOT 1/BLOCK 2)	3.50 AC
PRE CONSTRUCTION IMPERVIOUS	2.85 AC*
POST CONSTRUCTION IMPERVIOUS (PHASE 1 LIMITS)	4.92 AC*
FUTURE BUILDOUT IMPERVIOUS	8.49 AC*

*INCLUDES MAPLE RIDGE TOWNSHIP'S PROPERTY AS A PART OF REGIONAL STORMWATER TREATMENT AREA

GENERAL EROSION AND SEDIMENT CONTROL NOTES

1. CONTRACTOR MUST NOTIFY LGU AND INSPECTOR PRIOR TO ANY LAND DISTURBANCES. FAILURE TO DO SO MAY RESULT IN FINES, THE REVOCATION OF PERMIT AND A STOP WORK ORDER BEING ISSUED.
2. THE STORMWATER POLLUTION PREVENTION PLAN (SWPPP) IS COMPOSED OF SEDIMENT & EROSION CONTROL PLAN (LISTING PHASE 1 & PHASE 2), THIS DRAWING (SEDIMENT AND EROSION CONTROL DETAILS), SWPPP NARRATIVE SHEETS, PLUS THE PERMIT AND ALL SUBSEQUENT REPORTS AND RELATED DOCUMENTS.
3. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COMPLYING & SUBMITTING THE APPLICATION FOR THE MPCA GENERAL STORMWATER PERMIT FOR CONSTRUCTION ACTIVITY UNDER CONSTRUCTION ACTIVITY FOR THE PROJECT DISTURBS GREATER THAN 1 ACRE. ALL CONTRACTORS AND SUBCONTRACTORS INVOLVED WITH STORMWATER POLLUTION PREVENTION SHALL OBTAIN A COPY OF THE SWPPP AND THE STATE OF MINNESOTA NATIONAL POLLUTANT DISCHARGE PERMITTING SYSTEM GENERAL PERMIT (NPDES PERMIT) AND BECOME FAMILIAR WITH THE CONTENTS. THE SWPPP AND ALL OTHER RELATED DOCUMENTS MUST BE KEPT AT THE SITE DURING CONSTRUCTION.
4. INSTALL PERIMETER EROSION CONTROL AT THE LOCATIONS SHOWN ON THE PLANS PRIOR TO COMMENCEMENT OF ANY LAND DISTURBANCE OR CONSTRUCTION ACTIVITIES. SILT FENCE SHALL FOLLOW EXISTING CONTOURS AS CLOSELY AS FEASIBLE BEFORE BEGINNING CONSTRUCTION. INSTALL A TEMPORARY ROCK CONSTRUCTION ENTRANCE AT EACH POINT WHERE VEHICLES EXIT THE CONSTRUCTION SITE. USE 2 INCH OR GREATER DIAMETER ROCK IN A LAYER AT LEAST 6 INCHES THICK ACROSS THE ENTIRE WIDTH OF THE ENTRANCE. EXTEND THE ROCK ENTRANCE AT LEAST 50 FEET INTO THE CONSTRUCTION ZONE USING A GEO-TEXTILE FABRIC BENEATH THE AGGREGATE TO PREVENT MIGRATION OF SOIL INTO THE ROCK FROM BELOW.
5. GENERAL CONTRACTOR SHALL DENOTE ON PLAN THE TEMPORARY PARKING AND STORAGE AREA WHICH SHALL ALSO BE USED AS THE EQUIPMENT MAINTENANCE AND CLEANING AREA, EMPLOYEE PARKING AREA, AND AREA FOR LOCATION PORTABLE FACILITIES, OFFICE TRAILERS AND TOILET FACILITIES.
6. REMOVE ALL SOILS AND SEDIMENTS TRACKED OR OTHERWISE DEPOSITED ONTO PUBLIC AND PRIVATE PAVEMENT AREAS. REMOVAL SHALL BE ON A DAILY BASIS WHEN TRACKING OCCURS. SWEEPING SHALL BE MAINTAINED THROUGHOUT THE DURATION OF THE CONSTRUCTION AND DONE IN A MANNER TO PREVENT DUST BEING BLOWN TO ADJACENT PROPERTIES.
7. INSTALL INLET PROTECTION AT ALL PUBLIC AND PRIVATE CATCH BASIN INLETS, WHICH RECEIVE RUNOFF FROM THE DISTURBED AREAS. CONTRACTOR SHALL CLEAN, REMOVE SEDIMENT OR REPLACE STORM DRAIN INLET PROTECTION DEVICES ON A ROUTINE BASIS SUCH THAT THE DEVICES ARE FULLY FUNCTIONAL FOR THE NEXT RAIN EVENT. SEDIMENT DEPOSITED IN AND/OR PLUGGING DRAINAGE SYSTEMS IS THE RESPONSIBILITY OF THE CONTRACTOR. MAY BALES OR FILTER FABRIC WRAPPED GRATES ARE NOT ALLOWED FOR INLET PROTECTION.
8. LOCATE SOIL OR DIRT STOCKPILES NO LESS THAN 15 FEET FROM ANY PUBLIC OR PRIVATE ROADWAY OR DRAINAGE CHANNEL. IF REMAINING FOR MORE THAN 48 HOURS, STABILIZE THE STOCKPILES BY MULCHING, VEGETATIVE COVER, TAPPS, OR OTHER MEANS. CONTROL EROSION FROM ALL STOCKPILES BY PLACING SILT BARRIERS AROUND THE PILES. TEMPORARY STOCKPILES LOCATED ON PAVED SURFACES MUST BE NO LESS THAN TWO FEET FROM THE DRAINAGE/GUTTER LINE AND SHALL BE COVERED IF LEFT MORE THAN 24 HOURS.
9. MAINTAIN ALL TEMPORARY EROSION AND SEDIMENT CONTROL DEVICES IN PLACE UNTIL THE CONTRIBUTING DRAINAGE AREA HAS BEEN STABILIZED. INSPECT TEMPORARY EROSION AND SEDIMENT CONTROL DEVICES ON A DAILY BASIS AND REPLACE DETERIORATED, DAMAGED, OR KIPPED EROSION CONTROL DEVICES IMMEDIATELY.
10. TEMPORARILY OR PERMANENTLY STABILIZE ALL CONSTRUCTION AREAS WHICH HAVE UNDERGONE FINAL GRADING, AND ALL AREAS IN WHICH GRADING OR SIDE SLOPE CONSTRUCTION OPERATIONS ARE NOT ACTIVELY UNDERWAY AGAINST EROSION DUE TO RAIN, WIND AND RUNNING WATER WITHIN 7 DAYS. USE SEED AND MULCH. EROSION CONTROL MATTING, AND/OR SOILING AND STAKING IN GREEN SPACE AREAS. REMOVE ALL TEMPORARY SYNTHETIC, STRUCTURAL, NON-BIODEGRADABLE EROSION AND SEDIMENT CONTROL DEVICES AFTER THE SITE HAS UNDERGONE FINAL STABILIZATION WITH PERMANENT VEGETATION ESTABLISHMENT. FINAL STABILIZATION FOR PURPOSES OF THIS REMOVAL IS 70% ESTABLISHED COVER OVER DISTURBED AREA.
11. READY MIXED CONCRETE AND CONCRETE BATCH/MIK PLANTS ARE PROHIBITED WITHIN THE PUBLIC RIGHT OF WAY. ALL CONCRETE RELATED PRODUCTION, CLEANING AND MIXING ACTIVITIES SHALL BE DONE IN THE DESIGNATED CONCRETE MIXING/WASHOUT LOCATIONS AS DETERMINED BY THE CONTRACTOR. UNDER NO CIRCUMSTANCES MAY WASH-OUT WATER DRAIN INTO THE PUBLIC RIGHT OF WAY OR INTO ANY PUBLIC OR PRIVATE STORM DRAIN CONVEYANCE.
12. DUE TO THE GRADE CHANGES DURING THE DEVELOPMENT OF THE PROJECT, CONTRACTOR SHALL BE RESPONSIBLE FOR ADJUSTING THE EROSION CONTROL MEASURES TO PREVENT EROSION.
13. CHANGES TO APPROVED EROSION CONTROL PLAN MUST BE APPROVED BY THE EROSION CONTROL INSPECTOR PRIOR TO IMPLEMENTATION. CONTRACTOR TO PROVIDE INSTALLATION AND DETAILS FOR ALL PROPOSED ALTERNATE TYPE DEVICES.
14. ALL CONSTRUCTION SHALL BE STABILIZED AT THE END OF EACH WORKING DAY. THIS INCLUDES BACKFILLING OF TRENCHES FOR UTILITY CONSTRUCTION AND PLACEMENT OF GRAVEL OR RUT-MINIMIZING PAVING FOR ROAD CONSTRUCTION.



SITE LOCATION MAP (NOT TO SCALE)



USGS MAP (NOT TO SCALE)

Solution Blue
10000 15th Ave S, Suite 200
Bloomington, MN 55425
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KAAS WILSON ARCHITECTS
BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY

DESIGNED BY:	B.L.	DRAWN BY:	B.L.
REVIEWED BY:	B.L.	INITIAL ISSUE:	8-11-2022
PHASE:	FIG.		

REVISION HISTORY

#	DATE	DESCRIPTION
01	03/24/2022	1. SITE PLANNING AND SUBMITTALS
02	03/24/2022	2. SWPPP NARRATIVE
03	03/24/2022	3. CIVIL DETAILS
04	03/24/2022	4. CIVIL DETAILS
05	03/24/2022	5. CIVIL DETAILS
06	03/24/2022	6. CIVIL DETAILS
07	03/24/2022	7. CIVIL DETAILS
08	03/24/2022	8. CIVIL DETAILS
09	03/24/2022	9. CIVIL DETAILS
10	03/24/2022	10. CIVIL DETAILS

CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DAILY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA

Benjamin Lucas
BENJAMIN LUCAS, P.E.
DATE: 03-24-2022 REV: NO. 24205

SWPPP NARRATIVE
SOLUTION BLUE PROJECT NO. 220503
C201

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
DESIGNED BY: DRAWN BY:
REVIEWED BY: INITIAL ISSUE: 9-11-2022
PHASE: FC

REVISION HISTORY

NO.	DATE	DESCRIPTION
01	09/14/2022	DATE PLANS REVISION SUBMITTED
02	09/15/2022	DATE PERMITS SET
03	09/22/2022	DATE PERMITS SET
04	09/22/2022	DATE PERMITS SET
05	09/22/2022	DATE PERMITS SET
06	09/22/2022	DATE PERMITS SET
07	09/22/2022	DATE PERMITS SET
08	09/22/2022	DATE PERMITS SET
09	09/22/2022	DATE PERMITS SET

CERTIFICATION
I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A FULLY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Signature
REBEKAH LUCAS, P.E.
DATE: 03-24-2023 REG. NO. 54295

SEDIMENT & EROSION CONTROL DETAILS

SOLUTION BLUE PROJECT NO. 220802

C202

NOTE:
STAKING OR STAKING OF BLANKET TO BE IN ACCORDANCE WITH THE MANUFACTURER'S RECOMMENDATIONS.

EROSION CONTROL BLANKET INSTALLATION ON AN SLOPE (WHEN REQUIRED)

CATEGORY	SLOPE	VELOCITY
1	FLAT	---
2	3:1	< 5.0 FPS
3	3:1	< 6.5 FPS
4	2:1	< 7.0 FPS

CATEGORY	ACCEPTABLE TYPES
1	STRAW HD 15, WOOD FIBER HD 15
2	STRAW 15, WOOD FIBER 15
3	STRAW 25, WOOD FIBER 25
4	STRAW/COIRMAUT 15, WOOD FIBER HV 25

THE LETTERING DESIGNATION SHALL BE DEFINED AS FOLLOWS:
15 - NETTING ON ONE SIDE
HD - BARRIER DEGRADABLE
25 - NETTING ON TWO SIDES
HV - HIGH VELOCITY

4 C202 EROSION CONTROL BLANKET
NOT TO SCALE
1802.01, A021

NOTES:
1. FILTER FABRIC SHALL BE PLACED UNDER ROCK TO STOP MUD MIGRATION THROUGH ROCK.
2. OTHER METHODS BESIDES ROCK (SLASH MULCH, RUBBLE PAD, ETC.) MAY BE USED FOR EXIT STABILIZATION WITH ENGINEER APPROVAL.

3 C202 ROCK CONSTRUCTION EXIT
NOT TO SCALE
1802.06, A021

NOTES:
1. POST SPACING SHALL NOT EXCEED 6 FEET.
2. GEOTEXTILE FABRIC SHALL BE 'MIRAFIX' TYPE OR APPROVED EQUAL.
3. TRENCH SHALL BE A MIN. OF 6 INCHES DEEP BY 6 INCHES WIDE.
4. MACHINE SLICED METHOD IS ACCEPTABLE.

2 C202 SILT FENCE - STANDARD MACHINE SLICED
NOT TO SCALE
1802.02, A021

NOTE:
BULLDOZER TREADS CREATE GROOVES PERPENDICULAR TO THE SLOPE. THE SLOPE SHOULD NOT BE BACK-BLADED DURING THE FINAL GRADING.

1 C202 TRACKING DETAIL
NOT TO SCALE
1802.03, A021

CONCRETE WASHOUT
NOT TO SCALE
1802.05, A021

NOTES:
1. 1 1/2" x 1 1/2" x 30" WOODEN STAKES ARE RECOMMENDED FOR 6", 9", AND 12" SEDIMENT LOGS.
2. 2" x 1 1/2" x 88" WOODEN STAKES ARE RECOMMENDED FOR 20" SEDIMENT LOGS.
3. THE FILTER SHALL BE REPLACED OR CLEANED WHEN THE BAG BECOMES HALF FULL.

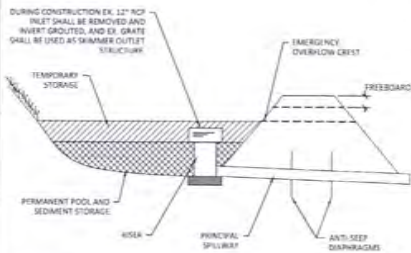
7 C202 INLET PROTECTION - CURB CUT
NOT TO SCALE
1802.07, A021

NOTES:
1. THE INLET SEDIMENT CONTROL DEVICE SHALL BE OF HIGH FLOW DESIGN (200 GPM/INCH) AS PER THE MANUFACTURER'S SPECS.
2. THE SEDIMENT CONTROL DEVICE SHALL BE INSPECTED DAILY BY THE CONTRACTOR AND MAINTAINED A MINIMUM ONCE PER MONTH OR WITHIN THE 48 HOURS FOLLOWING A STORM EVENT. FILTER SHALL BE CLEANED IN A MANNER WHICH ENSURES THAT ALL SEDIMENT REMAINING ON SITE.
3. THE FILTER SHALL BE REPLACED OR CLEANED WHEN THE BAG BECOMES HALF FULL.

6 C202 INLET PROTECTION - GEOTEXTILE BAG
NOT TO SCALE
1802.04, A021

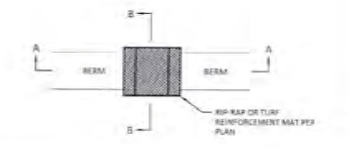
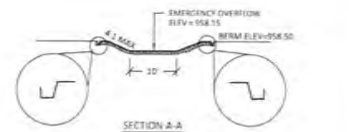
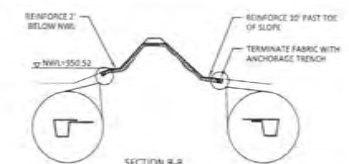
TEMPORARY BARRIER OR SILT FENCE TO PREVENT SEDIMENT-LOADED WATER FROM ENTERING THE STORM SEWER SYSTEM DURING CONSTRUCTION.

5 C202 INLET PROTECTION - SILT FENCE
NOT TO SCALE
1802.05, A021



CALCULATIONS:
 DRAINAGE AREA TO EXISTING BASIN: 19.10 AC.
 TEMPORARY SEDIMENTATION BASIN STORAGE REQUIREMENTS:
 TEMPORARY LIVE STORAGE: 3,600 CF/AC DRAINING TO BASIN = 3,600 CF * 19.10 AC = 68,742 CF
 EXISTING POND STORAGE:
 PERMANENT STORAGE BELOW SKIMMER GRATE (EX. RWL+554.18) = 234,033 CF
 LIVE STORAGE BETWEEN SKIMMER GRATE & OCS = 240,033 CF
 PROPOSED POND STORAGE:
 PERMANENT STORAGE BELOW NWL#4 DEWICE (4\"/>

1
C203
TEMPORARY SEDIMENT BASIN CROSS SECTION
 NOT TO SCALE
 PROJ. 26-4023



2
C203
EROSION CONTROL BLANKET AT POND EOF
 NOT TO SCALE
 PROJ. 26-4023

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
 DESIGNED BY: B.J.L. DRAWN BY: B.J.L.
 REVIEWED BY: J.F.C. INITIAL ISSUE: 8-11-2022
 PHASE: IFC

REVISION HISTORY

#	DATE	DESCRIPTION
01	08/11/2022	1/16 PLAN REVIEW REVISIONS
02	08/11/2022	1/16 PLAN SET
03	08/11/2022	1/16 PLAN SET
04	08/11/2022	1/16 PLAN REVIEW REVISIONS
05	08/11/2022	1/16 PLAN REVIEW REVISIONS
06	08/11/2022	1/16 PLAN REVIEW REVISIONS
07	08/11/2022	1/16 PLAN REVIEW REVISIONS
08	08/11/2022	1/16 PLAN REVIEW REVISIONS
09	08/11/2022	1/16 PLAN REVIEW REVISIONS
10	08/11/2022	1/16 PLAN REVIEW REVISIONS

CERTIFICATION
 I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Benjamin Lucas
 BENJAMIN LUCAS, P.E.
 DATE: 03-24-2023 REG. NO. 54265

SEDIMENT & EROSION CONTROL DETAILS
 SOLUTIONBLUE PROJECT NO. 220963

C203

N

SBI

GRAPHIC SCALE
0 25 50 100
(IN FEET)

811
Know what's below.
Call before you dig.

STATE LAW: 48 HOURS BEFORE EXCAVATING OR DEMOLISHING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THE SERVICE LOCATES ONLY DIMED LINES BUT NOT PRIVATE LINES.

THE LOCATIONS OF UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE MANNER ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE EXACT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE DETERMINED BEFORE COMMENCING WORK.

LEGEND

PROPOSED **EXISTING**

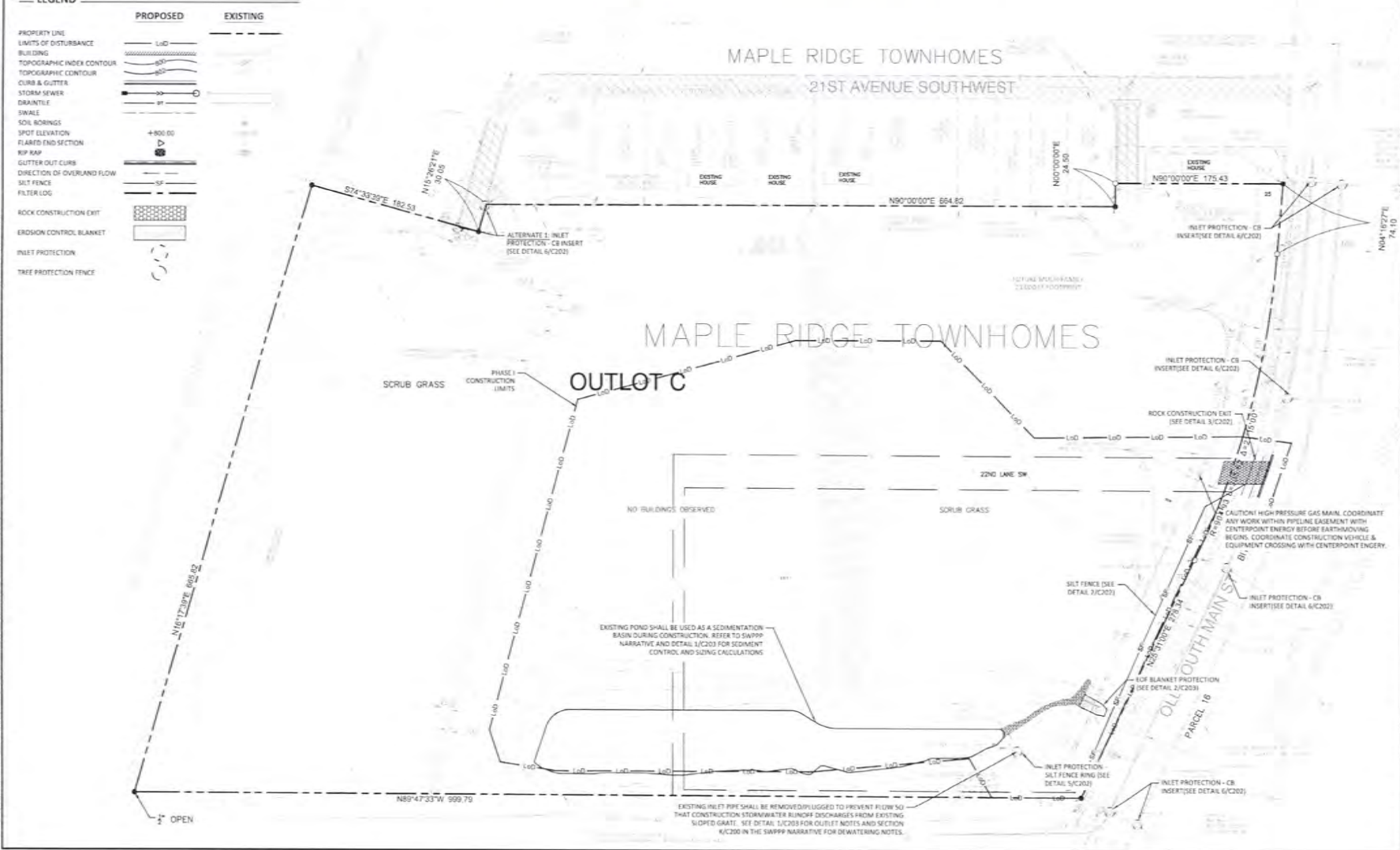
PROPERTY LINE
LIMITS OF DISTURBANCE
BUILDING
TOPOGRAPHIC INDEX CONTOUR
TOPOGRAPHIC CONTOUR
CURB & GUTTER
STORM SEWER
DRAIN TILE
SWALE
SOIL BORINGS
SPOT ELEVATION
FLARED END SECTION
RIP RAP
GUTTER OUT CURB
DIRECTION OF OVERLAND FLOW
SILT FENCE
FILTER LOG
ROCK CONSTRUCTION EXIT
EROSION CONTROL BLANKET
INLET PROTECTION
TREE PROTECTION FENCE

NOTES

- CONTRACTOR SHALL REFER TO THE STORMWATER POLLUTION PREVENTION PLAN (SWPPP) AND GENERAL EROSION & SEDIMENT CONTROL NOTES ON SHEETS C200-C205 PRIOR TO THE START OF CONSTRUCTION. DISCHARGE OF SEDIMENT LADEN WATER (BROWN WATER) IS PROHIBITED DURING CONSTRUCTION. CONTRACTOR SHALL MONITOR DISCHARGE FROM TEMPORARY SEDIMENTATION BASIN AND USE FLOCCULATING AGENTS AND SETTLING TANKS AS NECESSARY FOR DEWATERING OR DRAW DOWN THAT MAY BE REQUIRED FOR THE PERMANENT REGIONAL POND CONSTRUCTION.

EROSION CONTROL MATERIALS QUANTITIES - EXISTING PHASE

ITEM	UNIT	QUANTITY
ROCK CONSTRUCTION EXIT	EA	1
SILT FENCE	LF	370
EROSION CONTROL BLANKET	SF	39
TREE PROTECTION FENCE	EA	COORDINATE ON SITE
INLET PROTECTION	EA	8



Solution Blue
SINCE 1983/87

1810 Blue Oaks Dr. Suite 200
Bloomington, MN 55425
612.281.2700
www.SolutionBlue.com

KAAS WILSON ARCHITECTS
BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY

DESIGNED BY: DRAWN BY:
REVIEWED BY: INITIAL ISSUE: 8-11-2022
PHASE: (C)

REVISION HISTORY

#	DATE	DESCRIPTION
01	08/11/2022	ISSUE PLAN FOR PERMIT
02	08/11/2022	REVISE PERMIT
03	08/11/2022	REVISE PERMIT
04	08/11/2022	REVISE PERMIT
05	08/11/2022	REVISE PERMIT
06	08/11/2022	REVISE PERMIT
07	08/11/2022	REVISE PERMIT
08	08/11/2022	REVISE PERMIT
09	08/11/2022	REVISE PERMIT

CERTIFICATION

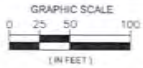
I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Benjamin Lucas
BENJAMIN LUCAS, P.E.
DATE: 03-24-2023 REG. NO. 54285

SEDIMENT & EROSION CONTROL PLAN EX

SOLUTION BLUE PROJECT NO. 229503

C210



START LAW 48 HOURS BEFORE EXCAVATING OR DEMOLISHING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THIS SERVICE LOCATES UTILITY OWNED LINES, BUT NOT PRIVATE LINES.

THE LOCATION OF UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE WAY ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE EXACT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE DETERMINED BEFORE COMMENCING WORK.

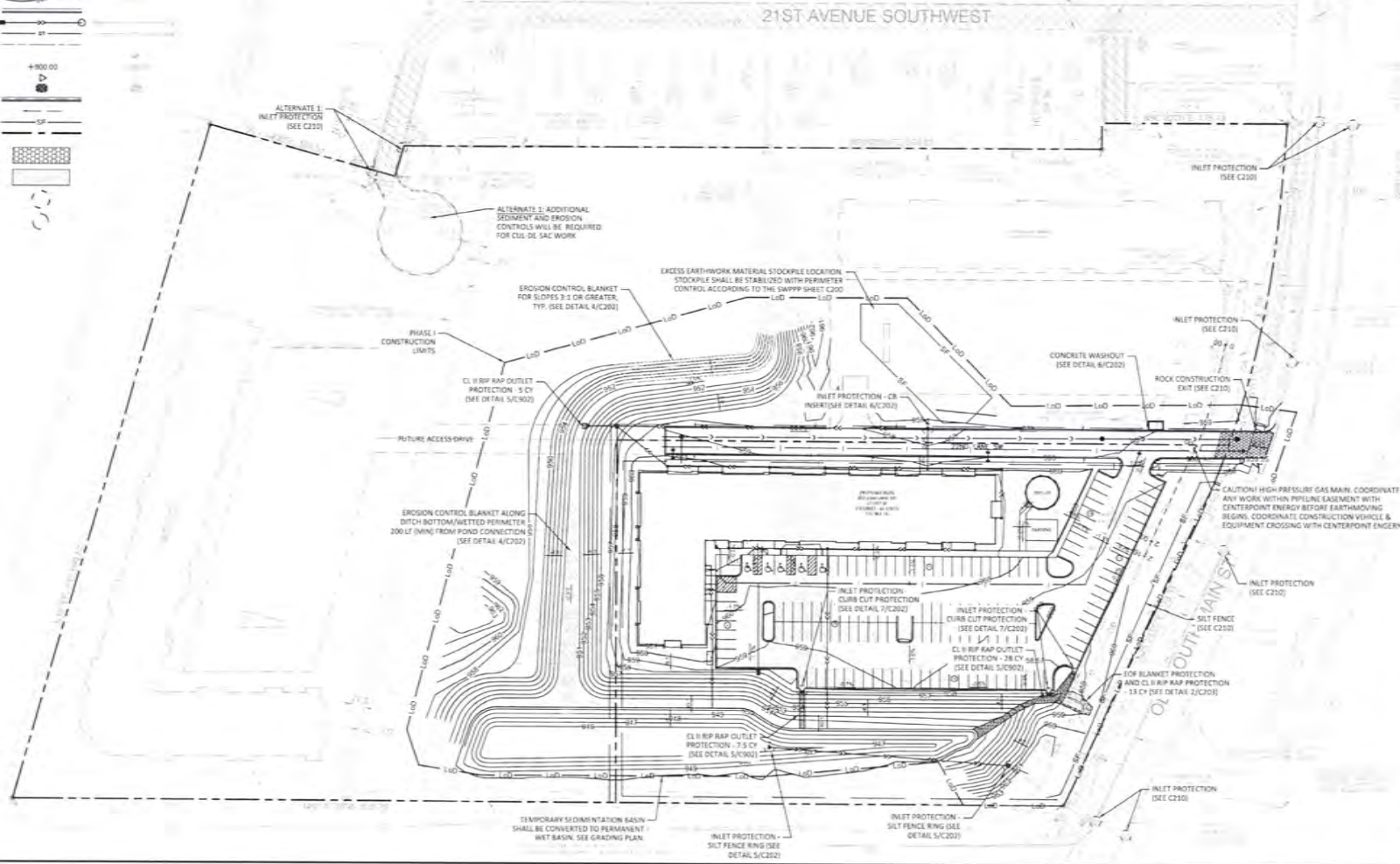
- NOTES**
- CONTRACTOR SHALL REFER TO THE STORMWATER POLLUTION PREVENTION PLAN (SWPPP) AND GENERAL EROSION & SEDIMENT CONTROL NOTES ON SHEETS C200-C203 PRIOR TO THE START OF CONSTRUCTION. DISCHARGE OF SEDIMENT LADEN WATER (BROWN WATER) IS PROHIBITED DURING CONSTRUCTION. CONTRACTOR SHALL MONITOR DISCHARGE FROM TEMPORARY SEDIMENTATION BASIN AND USE FLOCCULATING AGENTS AND SETTLING TANKS AS NECESSARY FOR DEWATERING OR DRAW DOWN THAT MAY BE REQUIRED FOR THE PERMANENT REGIONAL POND CONSTRUCTION.

EROSION CONTROL MATERIALS QUANTITIES - PHASE 1

ITEM	UNIT	QUANTITY
ROCK CONSTRUCTION EXIT	EA	NO ADDITIONAL
SILT FENCE	LF	360 ADDITIONAL
EROSION CONTROL BLANKET	SY	56.3 ADDITIONAL
TREE PROTECTION FENCE	EA	COORDINATE ON SITE
INLET PROTECTION	EA	5 ADDITIONAL
RIP RAP	CY	48

LEGEND

	PROPOSED	EXISTING
PROPERTY LINE	---	---
LIMITS OF DISTURBANCE	---	---
BUILDING	---	---
TOPOGRAPHIC INDEX CONTOUR	---	---
TOPOGRAPHIC CENTERLINE	---	---
CURB & GUTTER	---	---
STORM SEWER	---	---
DRAIN TILE	---	---
SWALE	---	---
SOIL BORINGS	---	---
SPOT ELEVATION	---	---
FLARED END SECTION	---	---
RIP RAP	---	---
GUTTER OUT CURB	---	---
DIRECTION OF OVERLAND FLOW	---	---
SILT FENCE	---	---
FILTER LOG	---	---
ROCK CONSTRUCTION EXIT	---	---
EROSION CONTROL BLANKET	---	---
INLET PROTECTION	---	---
TREE PROTECTION FENCE	---	---



KAAS WILSON ARCHITECTS
BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
DESIGNED BY: BJA DRAWN BY: BJA
REVIEWED BY: JFC INITIAL ISSUE: 8-11-2022
PHASE: 1FC

REVISION HISTORY

NO.	DATE	DESCRIPTION
01	08/11/2022	DATE PLAN REVIEW SUBMITTED
02	08/11/2022	DATE PLAN REVIEW SUBMITTED
03	08/11/2022	DATE PLAN REVIEW SUBMITTED
04	08/11/2022	DATE PLAN REVIEW SUBMITTED
05	08/11/2022	DATE PLAN REVIEW SUBMITTED
06	08/11/2022	DATE PLAN REVIEW SUBMITTED
07	08/11/2022	DATE PLAN REVIEW SUBMITTED
08	08/11/2022	DATE PLAN REVIEW SUBMITTED
09	08/11/2022	DATE PLAN REVIEW SUBMITTED

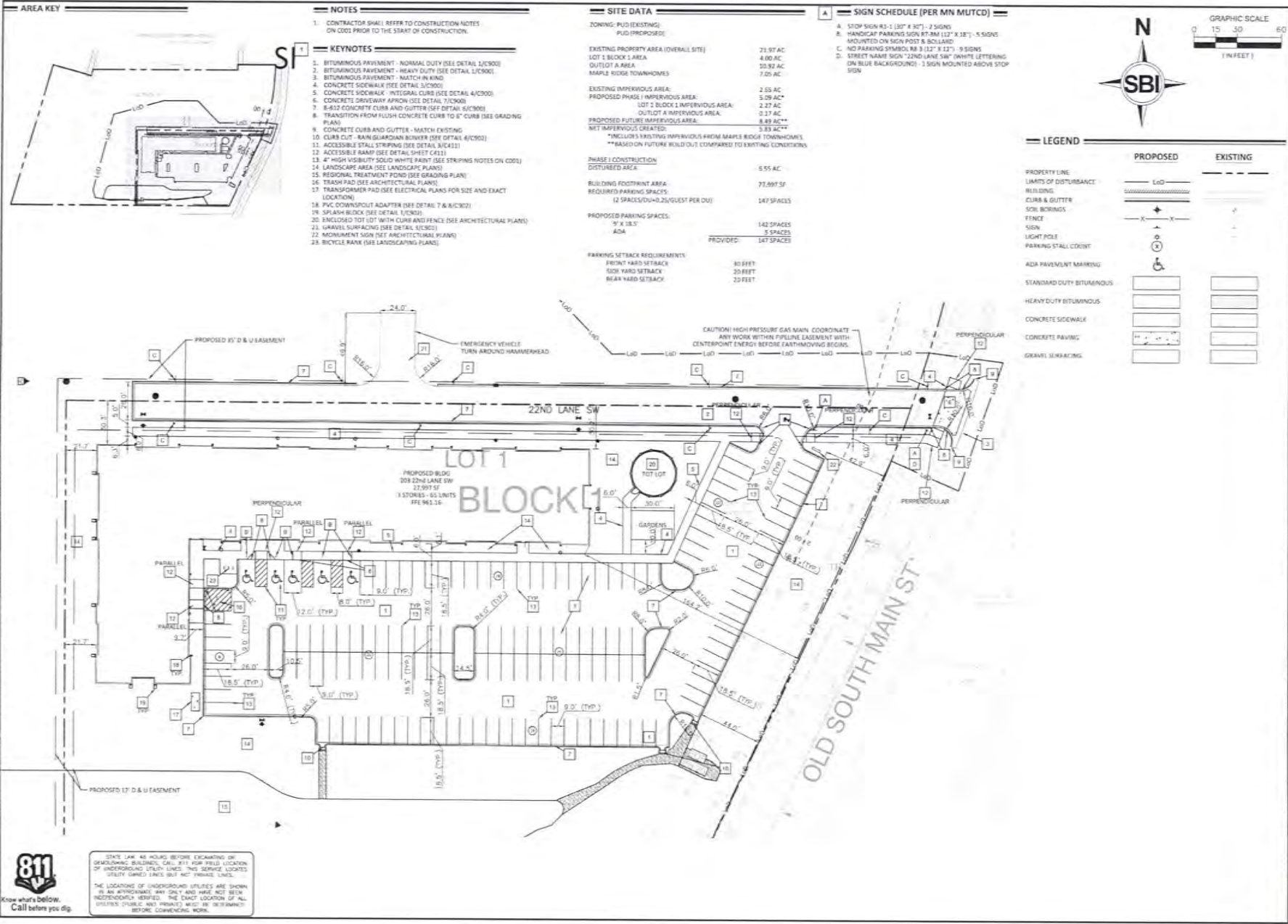
CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Benjamin Lucas
BENJAMIN LUCAS, P.E.
DATE: 03-24-2023 REG. NO. 54265

SEDIMENT & EROSION CONTROL PLAN PH I
SOLUTION BLUE PROJECT NO. 220553

C211



KAAS WILSON
ARCHITECTS
BLOOMINGTON, MN

**CAMBRIDGE FAMILY APARTMENTS
DEVELOPMENT**
OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
DESIGNED BY: DRAWN BY:
REVIEWED BY: INITIAL ISSUE: 8-11-2022
PHASE: P/C

REVISION HISTORY

#	DATE	DESCRIPTION
01	08/11/2022	SITE PLAN/PHASE REQUEST
02	08/11/2022	CONTRACT SET
03	08/11/2022	CONTRACT SET
04	08/11/2022	CONTRACT SET
05	08/11/2022	CONTRACT SET
06	08/11/2022	CONTRACT SET
07	08/11/2022	CONTRACT SET
08	08/11/2022	CONTRACT SET
09	08/11/2022	CONTRACT SET
10	08/11/2022	CONTRACT SET

CERTIFICATION
I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
Signature
KIMBERLY LUCAS, P.E.
DATE: 03-24-2023 REG. NO. 54285

CIVIL SITE PLAN
SOLUTION BLUE PROJECT NO. 220503
C300

AREA KEY

NOTES

- CONTRACTOR SHALL REFER TO CONSTRUCTION NOTES ON C001 PRIOR TO THE START OF CONSTRUCTION.

KEYNOTES

- BITUMINOUS PAVEMENT - NORMAL DUTY (SEE DETAIL L/C300)
- BITUMINOUS PAVEMENT - HEAVY DUTY (SEE DETAIL L/C300)
- BITUMINOUS PAVEMENT - MATCH IN KIND
- CONCRETE SIDEWALK (SEE DETAIL S/C300)
- CONCRETE SIDEWALK - INTEGRAL CURB (SEE DETAIL 4/C300)
- CONCRETE DRIVEWAY APPROX (SEE DETAIL 7/C300)
- 8-8.5" CONCRETE CURB AND GUTTER (SEE DETAIL 6/C300)
- TRANSITION FROM FLUSH CONCRETE CURB TO 6" CURB (SEE GRADING PLAN)
- CONCRETE CURB AND GUTTER - MATCH EXISTING
- CURB CUT - RAIN GUARDIAN BARRIER (SEE DETAIL 6/C300)
- ACCESSIBLE STALL STRIPING (SEE DETAIL S/C411)
- ACCESSIBLE RAMP (SEE DETAIL SHEET C811)
- 4" HIGH VISIBILITY SOLID WHITE PAINT (SEE STRIPING NOTES ON C001)
- LANDSCAPE AREA (SEE LANDSCAPE PLANS)
- REGIONAL TREATMENT POND (SEE GRADING PLAN)
- TRASH PAD (SEE ARCHITECTURAL PLANS)
- TRANSFORMER PAD (SEE ELECTRICAL PLANS FOR SIZE AND EXACT LOCATION)
- PVC DOWNPOUT ADAPTER (SEE DETAIL 7 & 8/C300)
- SPLASH BLOCK (SEE DETAIL L/C300)
- ENCLOSED TOT LOT WITH CURB AND FENCE (SEE ARCHITECTURAL PLANS)
- LAVASIL SURFACING (SEE DETAIL S/C300)
- MONUMENT SIGN (SEE ARCHITECTURAL PLANS)
- BICYCLE RACK (SEE LANDSCAPE PLANS)

SITE DATA

ZONING: PUD (EXISTING)
PLD (PROPOSED)

EXISTING PROPERTY AREA (OVERALL SITE): 71.87 AC
LOT 1 BLOCK 1 AREA: 4.00 AC
OUTLOT A AREA: 50.92 AC
MAPLE RIDGE TOWNHOMES: 7.00 AC

EXISTING IMPERVIOUS AREA: 2.55 AC
PROPOSED PHASE IMPERVIOUS AREA: 5.29 AC
LOT 1 BLOCK 1 IMPERVIOUS AREA: 2.27 AC
OUTLOT A IMPERVIOUS AREA: 0.27 AC
PROPOSED FUTURE IMPERVIOUS AREA: 8.49 AC
NET IMPERVIOUS CREATED: 5.83 AC
*INCLUDES EXISTING IMPERVIOUS FROM MAPLE RIDGE TOWNHOMES
**BASED ON FUTURE BUILT-OUT COMPARED TO EXISTING CONDITIONS

PHASE 1 CONSTRUCTION

DISTURBED AREA: 6.55 AC
BUILDING FOOTPRINT AREA: 77,897 SF
REQUIRED PARKING SPACES: 12 SPACES/DU+0.25/GUEST PER DU
147 SPACES

PROPOSED PARKING SPACES:
8' X 18.5'
ADA: 5 SPACES
PROVIDED: 147 SPACES

PARKING SETBACK REQUIREMENTS:
FRONT YARD SETBACK: 30 FEET
SIDE YARD SETBACK: 20 FEET
REAR YARD SETBACK: 20 FEET

SGN SCHEDULE (PER MN MUTCD)

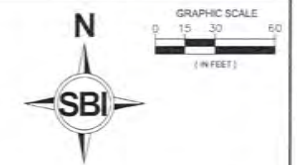
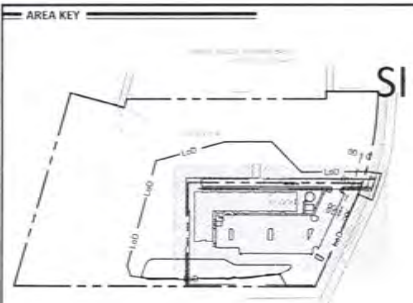
- STOP SIGN R3-1 (30" X 30") - 2 SIGNS
- HANDICAP PARKING SIGN R7-9M (12" X 18") - 5 SIGNS MOUNTED ON SIGN POST & BOLLARD
- NO PARKING SYMBOL R8-3 (12" X 12") - 9 SIGNS
- STREET NAME SIGN "22ND LANE SW" (WHITE LETTERING ON BLUE BACKGROUND) - 1 SIGN MOUNTED ABOVE STOP SIGN

LEGEND

	PROPOSED	EXISTING
PROPERTY LINE	---	---
LIMITS OF DISTURBANCE	---	---
BUILDING	▭	▭
CURB & GUTTER	---	---
SOIL BORINGS	+	+
FENCE	---	---
SIGN	⊙	⊙
LIGHT POLE	⊙	⊙
PARKING STALL COINT	⊙	⊙
ADA PAVEMENT MARKING	⊙	⊙
STANDARD DUTY BITUMINOUS	▭	▭
HEAVY DUTY BITUMINOUS	▭	▭
CONCRETE SIDEWALK	▭	▭
CONCRETE PAVING	▭	▭
GRAVEL SURFACING	▭	▭

811
Know what's below.
Call before you dig.

STATE LAW: 48 HOURS BEFORE EXCAVATING OR DEMOLISHING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THIS SERVICE LOCATES UTILITY GASED LINES, BUT NOT PRIVATE LINES.
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KAAS WILSON ARCHITECTS
BLOOMINGTON, MN

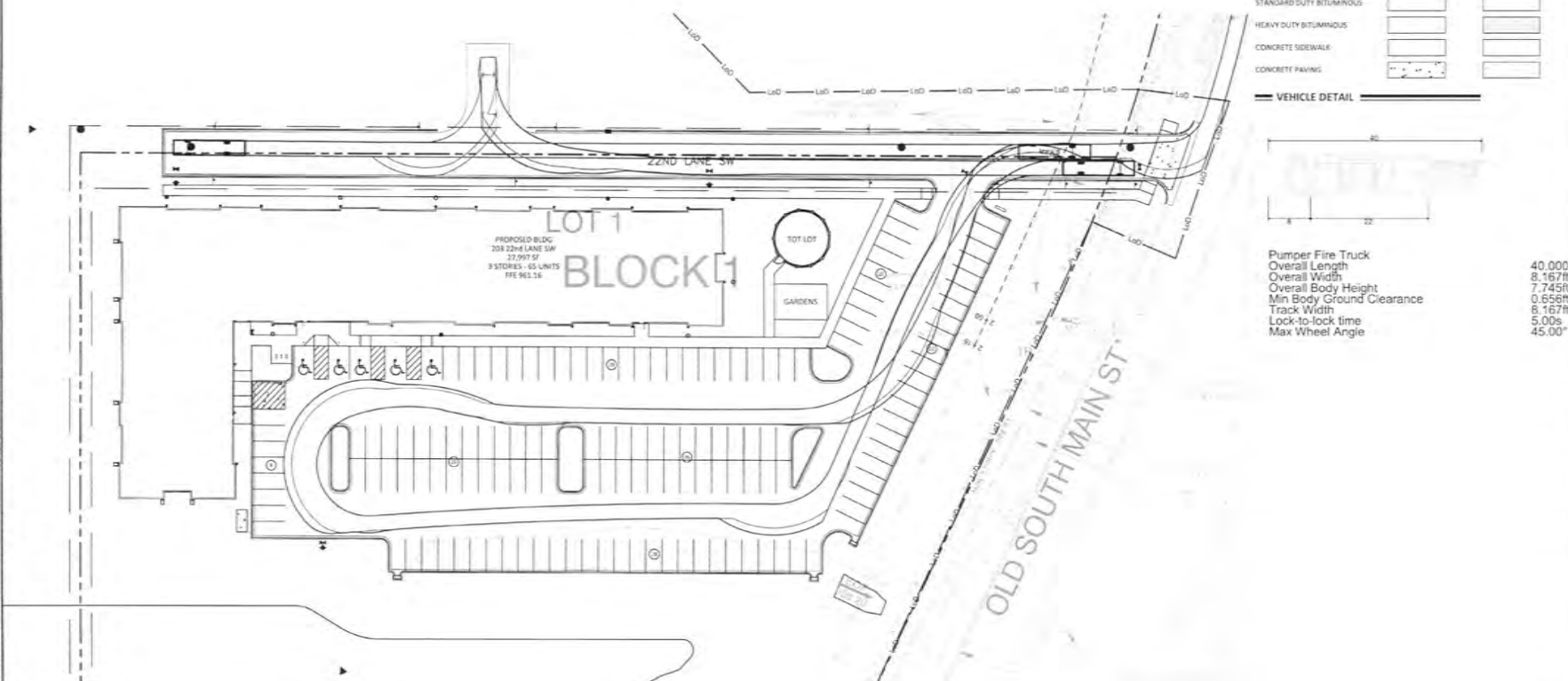
CAMBRIDGE FAMILY APARTMENTS
DEVELOPMENT
OLD SOUTH MAIN STREET, CAMBRIDGE, MN

LEGEND

	PROPOSED	EXISTING
PROPERTY LINE	---	---
LIMITS OF DISTURBANCE	---	---
BUILDING	---	---
CURB & GUTTER	---	---
SOIL BORINGS	X	X
FENCE	---	---
SIGN	⊙	⊙
LIGHT POLE	⊙	⊙
PARKING STALL COUNT	⊙	⊙
ADA PAVEMENT MARKING	♿	
STANDARD DUTY BITUMINOUS	[]	[]
HEAVY DUTY BITUMINOUS	[]	[]
CONCRETE SIDEWALK	[]	[]
CONCRETE PAVING	[]	[]

VEHICLE DETAIL

Pumper Fire Truck	40.000h
Overall Length	8.167h
Overall Width	7.745R
Overall Body Height	0.656R
Min Body Ground Clearance	8.167h
Track Width	5.00s
Lock-to-lock time	45.00°
Max Wheel Angle	



SUMMARY

DESIGNED BY:	KAAS WILSON ARCHITECTS
DRAWN BY:	KAAS WILSON ARCHITECTS
REVIEWED BY:	KAAS WILSON ARCHITECTS
PHASE:	IFC
INITIAL ISSUE:	8-11-2022

REVISION HISTORY

#	DATE	DESCRIPTION
01	08/11/2022	SITE PLAN REVIEW SUBMITTAL
02	08/11/2022	CONTRACT SET
03	08/11/2022	10% BWA SET
04	08/11/2022	SITE PLAN REVIEW SUBMITTAL
05	08/11/2022	10% APPROVAL
06	08/11/2022	PERMIT SUBMITTAL
07	08/11/2022	PERMIT SUBMITTAL
08	08/11/2022	PERMIT SUBMITTAL
09	08/11/2022	PERMIT SUBMITTAL

CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Benjamin Lucas
BENJAMIN LUCAS, P.E.

DATE: 03-24-2023 REG. NO. 54265

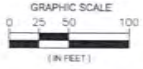
VEHICLE MANUEVERING EXHIBIT

SOLUTION BLUE PROJECT NO. 220603

C301

STATE LAW: 48 HOURS BEFORE EXCAVATING OR DEMOLISHING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THIS SERVICE LOCATES UTILITY GROUND LINES BUT NOT PRIVATE LINES.

THE LOCATIONS OF UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE MANNER ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE EXACT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE DETERMINED BEFORE COMMENCING WORK.



STATE LAW: 48 HOURS BEFORE EXCAVATING OR DEMOLISHING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THE SERVICE LOCATES UTILITIES BY DIMED LINES, BUT NOT PRIVATE LINES.
THE LOCATIONS OF UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE WAY ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE EXACT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE OBTAINED BEFORE COMMENCING WORK.

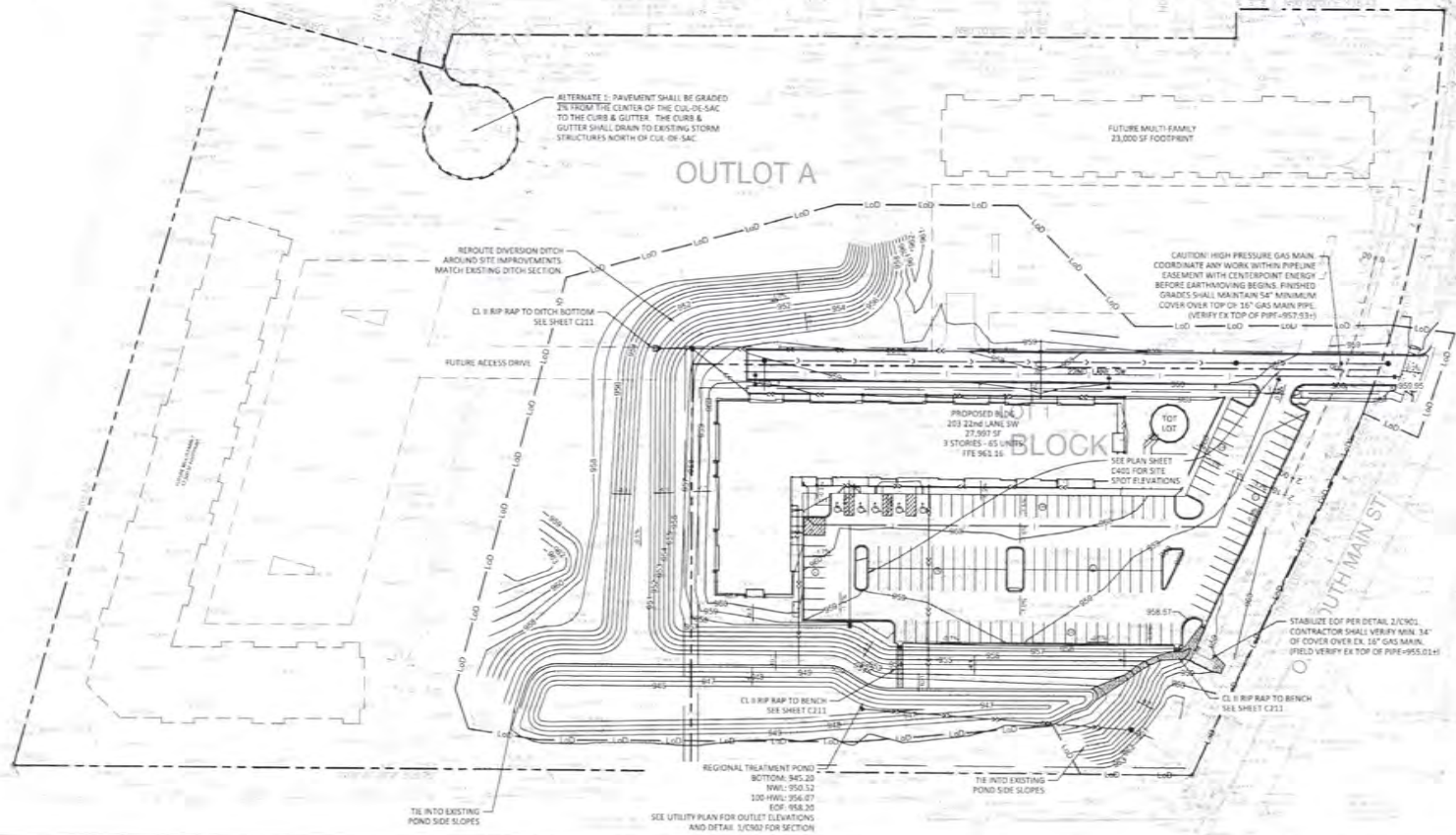
NOTES

- CONTRACTOR SHALL REFER TO CONSTRUCTION NOTES ON CDS PRIOR TO THE START OF CONSTRUCTION.
- PROPOSED CONTOURS AND SPOT ELEVATIONS ARE TO FINISHED SURFACE GRADE.

LEGEND

	PROPOSED	EXISTING
PROPERTY LINE	---	---
LIMITS OF DISTURBANCE	---	---
BUILDING	---	---
TOPOGRAPHIC INDEX CONTOUR	---	---
TOPOGRAPHIC CONTOUR	---	---
CURB & GUTTER	---	---
STORM SEWER	---	---
DRAIN TILE	---	---
SWALE	---	---
SOIL BORINGS	---	---
DRAINAGE SLOPE	---	---
EMERGENCY OVERTFLOW	---	---
FLARED END SECTION	---	---
RIP RAP	---	---

MAPLE RIDGE TOWNHOMES
21ST AVENUE SOUTHWEST



KAAS WILSON ARCHITECTS
BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY

DESIGNED BY:	B.L.	DRAWN BY:	B.L.
REVIEWED BY:		INITIAL ISSUE:	8-11-2022
PHASE:	IFC		

REVISION HISTORY

#	DATE	DESCRIPTION
01	08/11/2022	SITE PLAN FOR SUBMITTAL
02	08/11/2022	REVISED SET
03	08/11/2022	10% MHA SET
04	08/11/2022	SITE PLAN REVIEW REVISIONS
05	08/11/2022	FINAL REVISIONS
06	08/11/2022	PERMITS REVISIONS
07	08/11/2022	PERMITS REVISIONS
08	08/11/2022	PERMITS REVISIONS
09	08/11/2022	PERMITS REVISIONS

CERTIFICATION

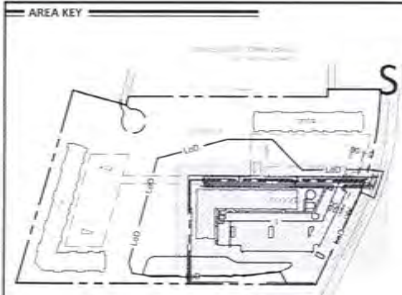
I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A FULLY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Benjamin Lucas
BENJAMIN LUCAS, P.E.
DATE: 03-24-2023 REG. NO. 54265

INTERIM GRADING PLAN

SOLUTION BLUE PROJECT NO. 220503

C400

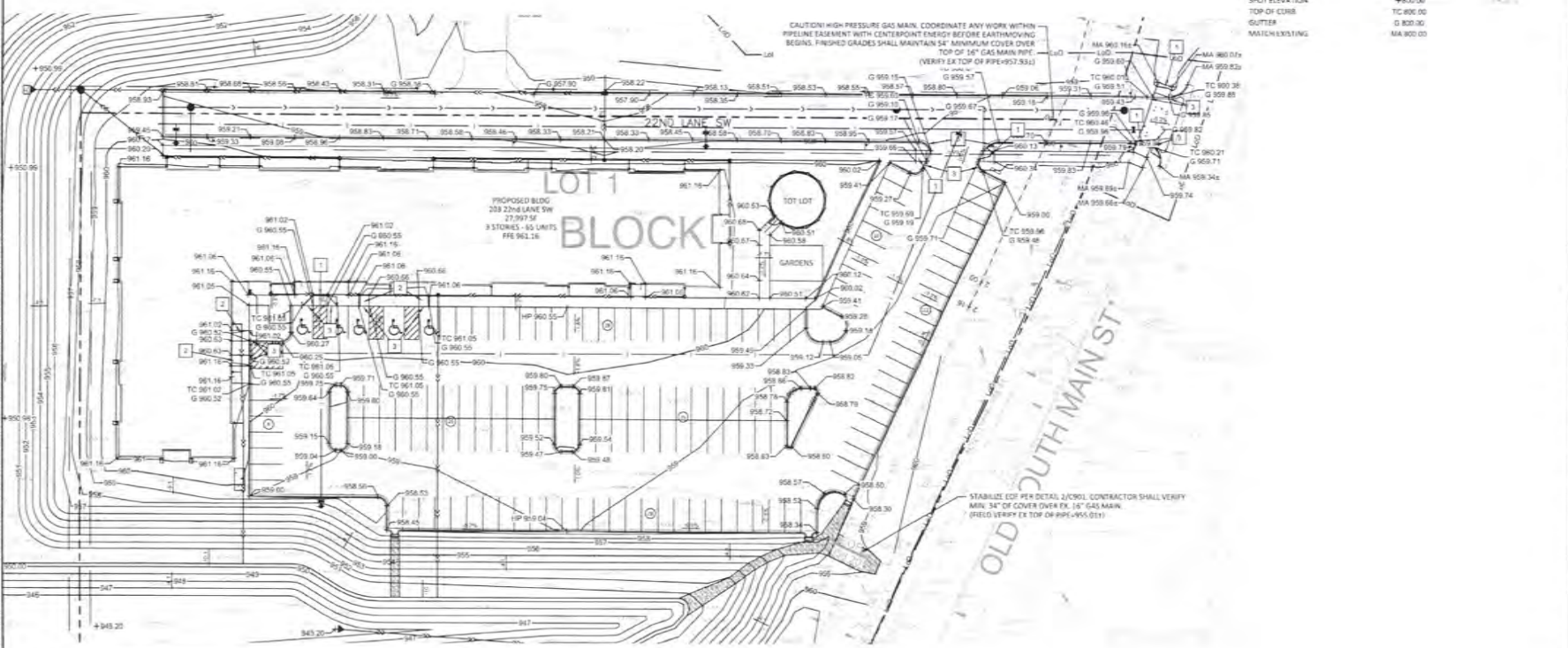
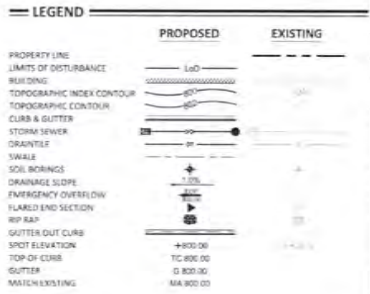


- NOTES**
- CONTRACTOR SHALL REFER TO CONSTRUCTION NOTES ON COOL PRIOR TO THE START OF CONSTRUCTION.
 - PROPOSED CONTOURS AND SPOT ELEVATIONS ARE TO FINISHED SURFACE GRADE.
 - SEE SHEET C400 FOR OVERALL SITE GRADING.
- KEYNOTES**
- PERPENDICULAR PEDESTRIAN RAMP: SEE DETAILS FROM MANDOT STANDARD PLAN S-297.250 ON SHEET C411.
 - PARALLEL PEDESTRIAN RAMP: SEE DETAILS FROM MANDOT STANDARD PLAN S-297.250 ON SHEET C411.
 - TRANSITION FROM FLUSH CURB TO 6" CURB, SEE SHEET C300 FOR DETAIL.



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KAAS WILSON ARCHITECTS
 BLOOMINGTON, MN



CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
 DESIGNED BY: DRAWN BY:
 REVIEWED BY: INITIAL ISSUE: 9-11-2022
 P/PASE: JFC

REVISION HISTORY

#	DATE	DESCRIPTION
01	09-11-2022	SITE PLAN REVIEW SUBMITTAL
02	09-11-2022	SUBMITTAL
03	09-11-2022	SUBMITTAL
04	09-11-2022	SUBMITTAL
05	09-11-2022	SUBMITTAL
06	09-11-2022	SUBMITTAL
07	09-11-2022	SUBMITTAL
08	09-11-2022	SUBMITTAL
09	09-11-2022	SUBMITTAL

CERTIFICATION
 I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

Benjamin Lucas
 BENJAMIN LUCAS, P.E.
 DATE: 03-24-2023 REG. NO. 54265

SITE GRADING PLAN
 SOLUTION BLUE PROJECT NO. 220903
C401

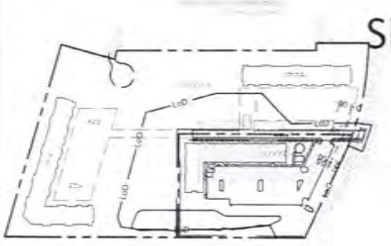
811
 Know what's below. Call before you dig.

8 HOURS BEFORE EXCAVATING OR DEVELOPING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THIS SERVICE LOCATES UTILITY LINES UNLESS THEY ARE PRIVATE LINES. THE LOCATIONS OF UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE MANNER ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE EXACT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE DETERMINED BEFORE COMMENCING WORK.

AREA KEY

NOTES

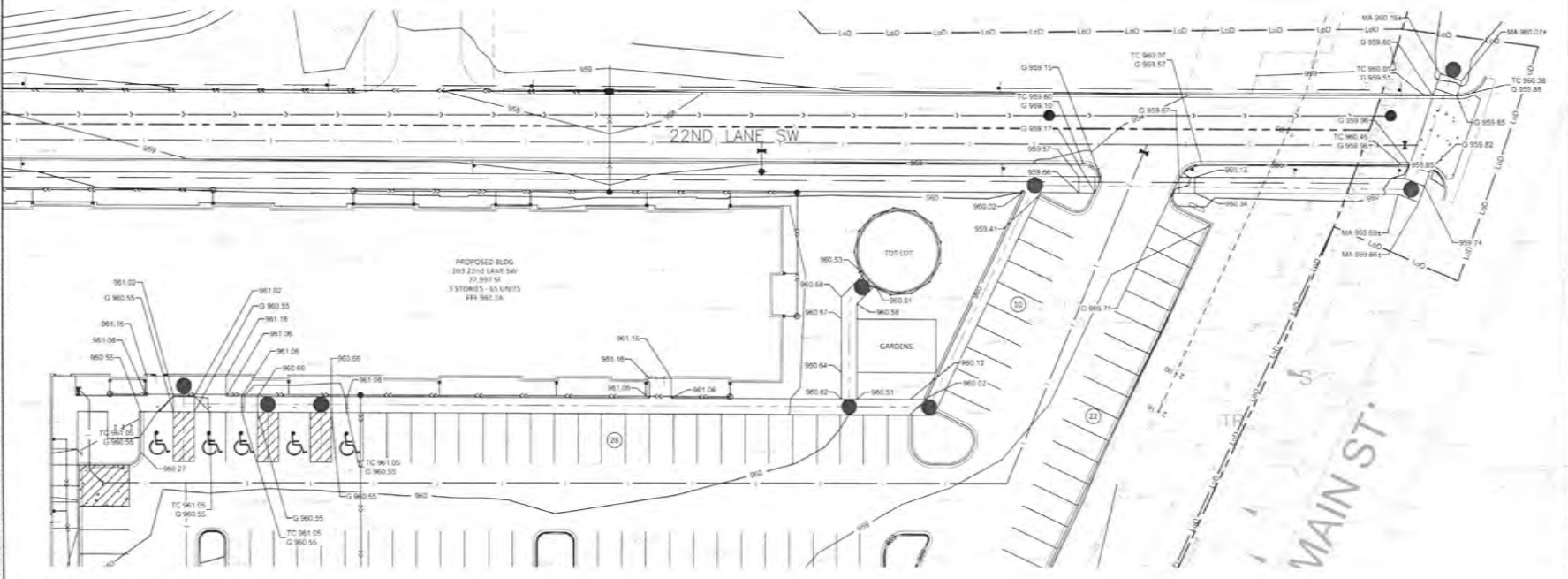
1. CONTRACTOR SHALL REFER TO CONSTRUCTION NOTES ON CD01 PRIOR TO THE START OF CONSTRUCTION.
2. PROPOSED CONTOURS AND SPOT ELEVATIONS ARE TO FINISHED SURFACE GRADE.



Solution Blue
 15075 175TH AVE S
 MINNETONKA, MN 55345
KAAS WILSON ARCHITECTS
 BLOOMINGTON, MN

LEGEND

	PROPOSED	EXISTING
PROPERTY LINE	---	---
LIMITS OF DISTURBANCE	---	---
BLUE EXIST.	---	---
TOPOGRAPHIC INDEX CONTOUR	---	---
TOPOGRAPHIC CONTOUR	---	---
CURB & GUTTER	---	---
STORM SEWER	---	---
DRAIN TILE	---	---
SWALE	---	---
SOIL BORINGS	+	+
DRAINAGE SLOPE	---	---
EMERGENCY OVERFLOW	---	---
FLARED END SECTION	---	---
RIP RAP	---	---
GUTTER OUT CURB	---	---
SPOT ELEVATION	+	+
TOP OF CURB	---	---
GUTTER	---	---
MATCH EXISTING	---	---
ADA ROUTE	---	---
ADA LANDING	---	---



PROPOSED BLDG.
 208 22ND LANE SW
 77,993 SF
 3 STORIES - 65 UNITS
 FF# 981.5A



CALL 811 48 HOURS BEFORE EXCAVATION OR
 DEMOLITION WORKING. CALL 811 FOR FURTHER
 INFORMATION. THIS CALL IS FOR THE LOCATION
 OF UNDERGROUND UTILITIES UNDER THE SURFACE
 OF THE EARTH. CALL 811 TO LOCATE THESE
 UTILITIES BEFORE YOU START YOUR PROJECT.
 THE LOCATION OF UNDERGROUND UTILITIES ARE SHOWN
 BY AN APPROXIMATE 20% GROUND SURFACE
 REPRESENTATION. VERIFY THE EXACT LOCATION OF ALL
 UTILITIES (PUBLIC AND PRIVATE) BEFORE BEING
 STARTED. CONTACT 811 FOR
 SERVICE CONNECTIONS.

**CAMBRIDGE FAMILY APARTMENTS
 DEVELOPMENT**
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
 DESIGNED BY: B.L. DRAWN BY: B.L.
 REVIEWED BY: B.L.
 PHASE: P.C. INITIAL ISSUE: 5-11-2023

REVISION HISTORY

#	DATE	DESCRIPTION
01	05/11/2023	ISSUE PLAN REVIEW REQUESTED
02	05/11/2023	ISSUE PLAN REVIEW REQUESTED
03	05/11/2023	ISSUE PLAN REVIEW REQUESTED
04	05/11/2023	ISSUE PLAN REVIEW REQUESTED
05	05/11/2023	ISSUE PLAN REVIEW REQUESTED
06	05/11/2023	ISSUE PLAN REVIEW REQUESTED
07	05/11/2023	ISSUE PLAN REVIEW REQUESTED
08	05/11/2023	ISSUE PLAN REVIEW REQUESTED
09	05/11/2023	ISSUE PLAN REVIEW REQUESTED
10	05/11/2023	ISSUE PLAN REVIEW REQUESTED

CERTIFICATION
 I HEREBY CERTIFY THAT THIS PLAN,
 SPECIFICATION OR REPORT WAS
 PREPARED BY ME OR UNDER MY DIRECT
 SUPERVISION AND THAT I AM A DULY
 LICENSED PROFESSIONAL ENGINEER
 UNDER THE LAWS OF THE STATE OF
 MINNESOTA.
Benjamin Lucas
 BENJAMIN LUCAS, P.E.
 DATE: 03-24-2023 REG. NO. 54265

ACCESSIBLE ROUTE
 PLAN
 SOLUTION BLUE PROJECT NO. 230508
C410

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
 DESIGNED BY: DRAWN BY:
 REVIEWED BY: INITIAL ISSUE: 8-11-2022
 PHASE: JFC

REVISION HISTORY	
01	DATE: 08/11/2022
02	DESCRIPTION: SITE PLAN REVIEW SUBMITTAL
03	DESCRIPTION: SITE PLAN SET
04	DESCRIPTION: SITE PLAN SET
05	DESCRIPTION: SITE PLAN REVIEW SUBMITTAL
06	DESCRIPTION: SITE PLAN REVIEW SUBMITTAL
07	DESCRIPTION: PERMIT SUBMITTAL
08	DESCRIPTION: PERMIT SUBMITTAL

CERTIFICATION
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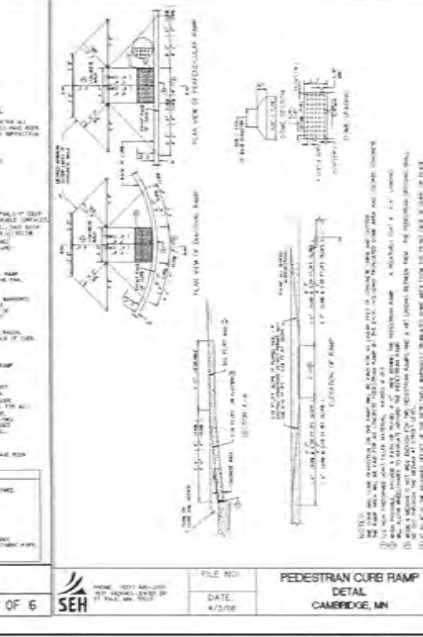
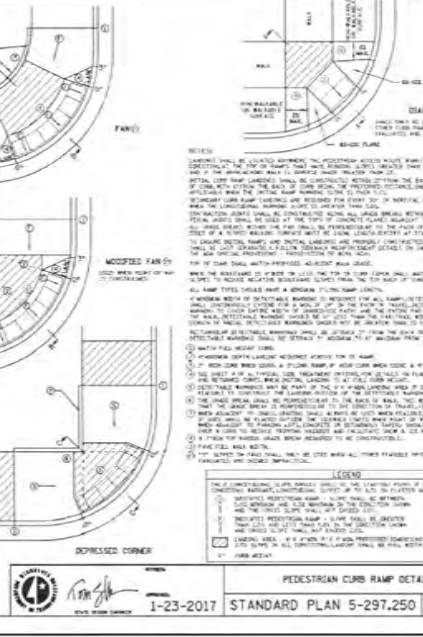
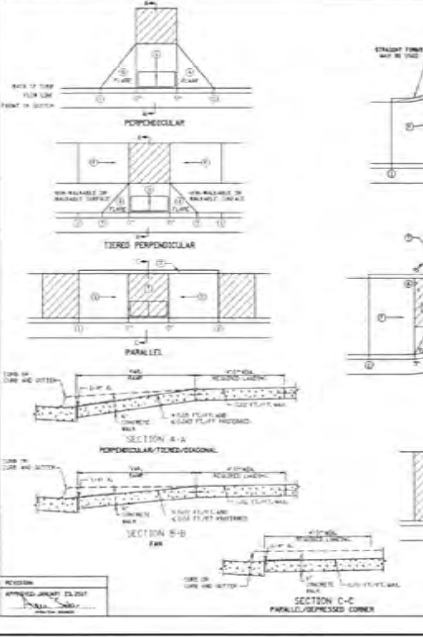
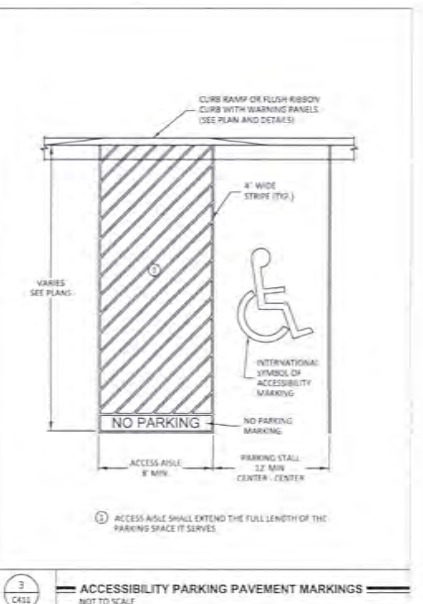
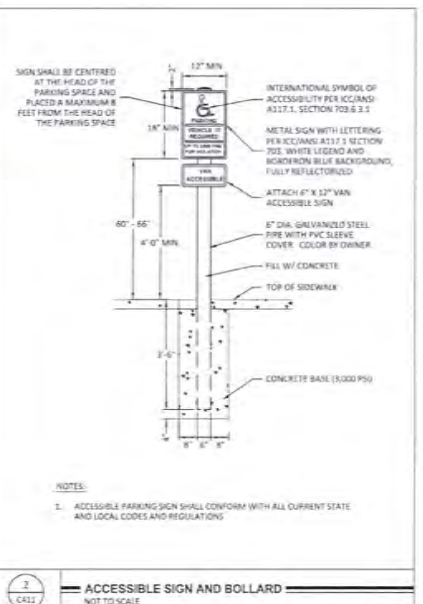
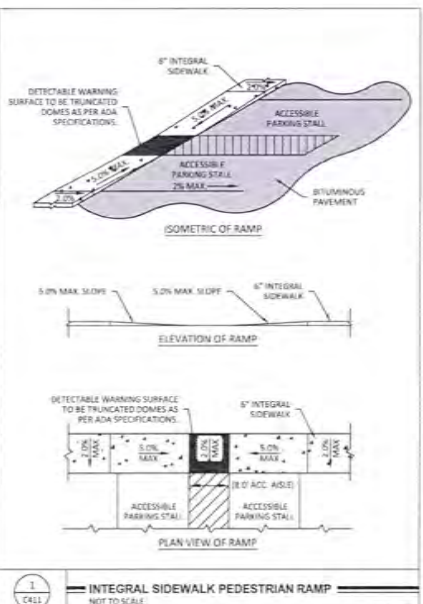
Benjamin Lukas, P.E.
 BENJAMIN LUKAS, P.E.

DATE: 03/24/2023 REV: NO. 54265

ACCESSIBILITY DETAILS

SOLUTION BLUE PROJECT NO. 22080

C411



AREA KEY

NOTES

1. CONTRACTOR SHALL REFER TO CONSTRUCTION NOTES ON C001 PRIOR TO THE START OF CONSTRUCTION.

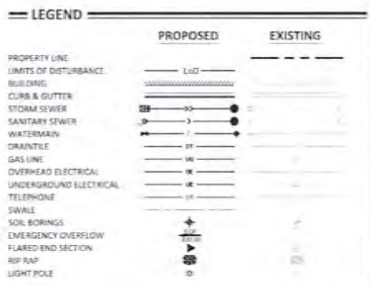
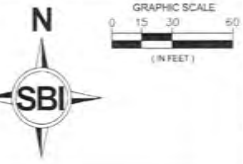
SANITARY SEWER SCHEDULE

STRUCTURE TYPE & NO.	SIZE	NEENAH CASTING OR EQUAL	DETAIL
SAN MH 105	48" DIA.	R-1733 (TYPE B)	B-1/C903
SAN MH 102	48" DIA.	R-1733 (TYPE B)	B-1/C903
SAN MH 103	48" DIA.	R-1733 (TYPE B)	B-1/C903

PIPE CROSSING ELEVATIONS

CROSSING	WATER IE	STORM IE	SANITARY IE	GAS IE
1	(8') 952.06	(12') 953.49	(8') 948.83	
2	(8') 949.89	(12') 953.49	(8') 947.63	
3		(12') 953.06	(8') 948.49	(10') 953.324
4	(8') 952.25		(8') 948.49	(10') 953.324
5	(8') 952.07	(12') 954.78		

CONTRACTOR TO FIELD VERIFY INVERTS AND LOCATION OF 12" GAS MAIN, COORDINATE WORK WITH CENTERPOINT ENERGY AND NOTIFY ENGINEER OF ANY DISCREPANCIES



Solution Blue
 1234 Main Street, Suite 100
 Minneapolis, MN 55401
KAAS WILSON ARCHITECTS
 BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY

DESIGNED BY: B.A.	DRAWN BY: B.A.
REVIEWED BY: B.A.	INITIAL ISSUE: 8-11-2022
PHASE: P/C	

REVISION HISTORY

NO.	DATE	DESCRIPTION
01	08/11/2022	SITE PLAN REVIEW REVISION
02	08/11/2022	SITE PLAN REVIEW REVISION
03	08/11/2022	PERMIT SUBMITTAL
04	08/11/2022	PERMIT SUBMITTAL
05	08/11/2022	PERMIT SUBMITTAL

CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A FULLY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

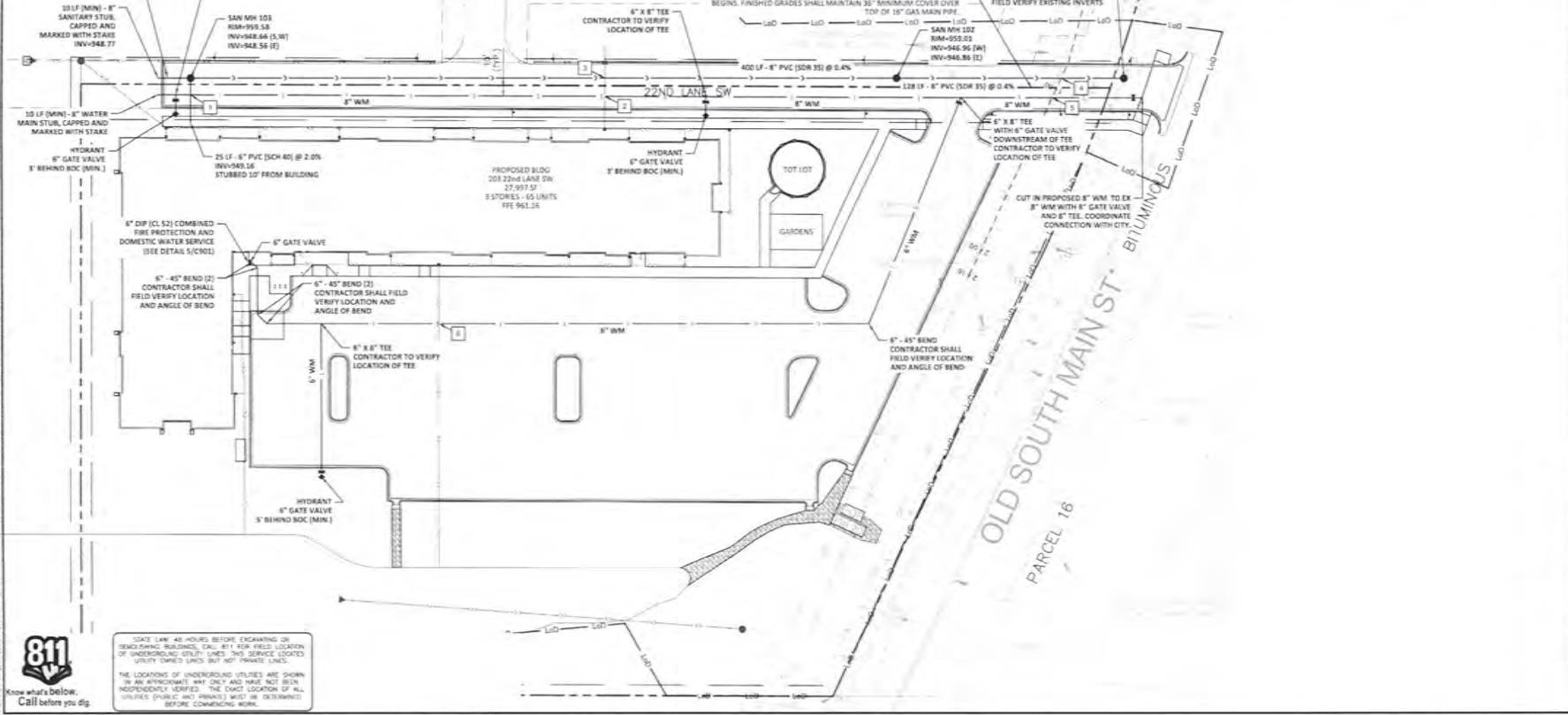
Benjamin Lucas
 BENJAMIN LUCAS, P.E.
 DATE: 03-24-2023 REG. NO. 54205

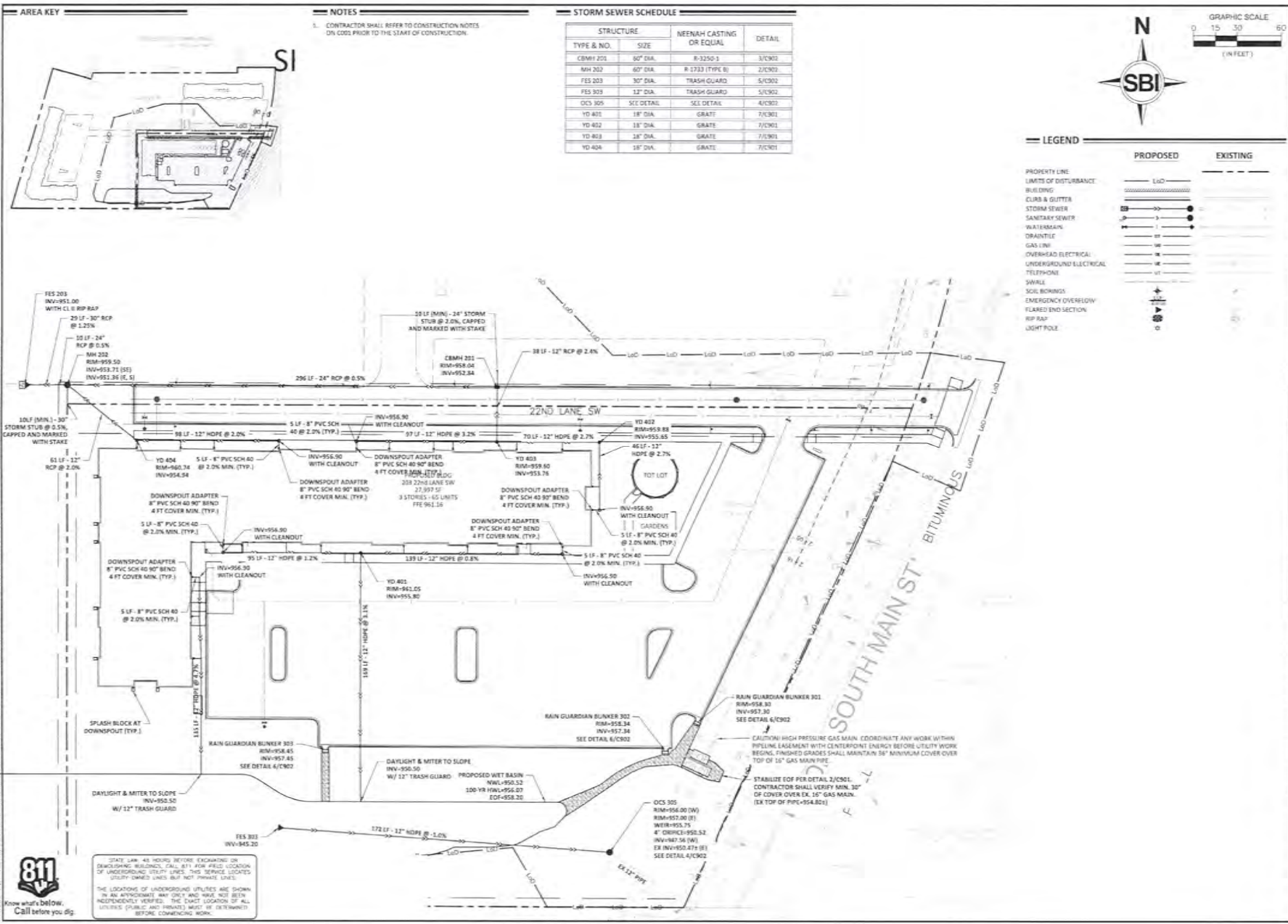
UTILITY PLAN
 SOLUTION BLUE PROJECT NO. 22087
C500

811 Know what's below. Call before you dig.

STATE LAW: 48 HOURS BEFORE EXCAVATING OR DEMOLISHING BUILDINGS, CALL 811 FOR FIELD LOCATION OF UNDERGROUND UTILITY LINES. THIS SERVICE LOCATES UTILITY OWNED LINES BUT NOT PRIVATE LINES.

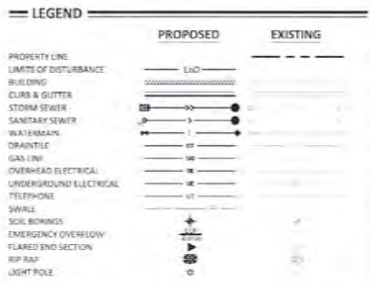
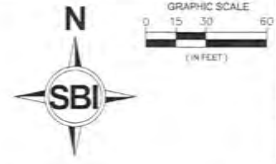
THE LOCATIONS OF UNDERGROUND UTILITIES ARE SHOWN BY AN INDICATIVE MARK ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE DUCT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE DETERMINED BEFORE COMMENCING WORK.





STORM SEWER SCHEDULE

STRUCTURE TYPE & NO.	SIZE	NEENAH CASTING OR EQUAL	DETAIL
CBM1 201	60" DIA.	R-3250-3	1/C302
MH 202	60" DIA.	R-1723 (TYPE B)	2/C302
FES 203	30" DIA.	TRASH GUARD	5/C302
FES 303	12" DIA.	TRASH GUARD	5/C302
DIC3 305	SEE DETAIL	SEE DETAIL	4/C302
YD 401	18" DIA.	GRATE	7/C301
YD 402	18" DIA.	GRATE	7/C301
YD 403	18" DIA.	GRATE	7/C301
YD 404	18" DIA.	GRATE	7/C301



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 1015 West Chicago Road, Suite 200
 Bloomington, MN 55407
 www.solutionblue.com

KAAS WILSON ARCHITECTS
 BLOOMINGTON, MN

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY

DESIGNED BY: SBI DRAWN BY: SBI
 REVIEWED BY: SBI INITIAL ISSUE: 8/11/2022
 PHASE: PC

REVISION HISTORY

NO.	DATE	DESCRIPTION
01	08/11/2022	DATE PLANNING PERMISSIBILITY
02	08/22/2022	SOIL MAP/SET
03	09/02/2022	DATE BNA/SET
04	11/02/2022	DATE PLANNING PERMISSIBILITY
05	12/02/2022	DATE BNA/SET
06	02/02/2023	PERMIT SUBMITTAL
07	03/02/2023	PERMIT SUBMITTAL
08	03/02/2023	PERMIT SUBMITTAL
09	03/02/2023	PERMIT SUBMITTAL

CERTIFICATION

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Benjamin Lucas
 BENJAMIN LUCAS, P.E.

DATE: 03-24-2023 REG. NO. 54265

DRAINAGE PLAN

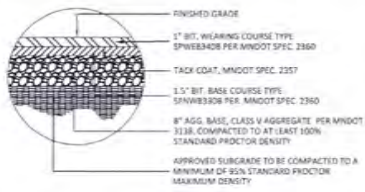
SOLUTION BLUE PROJECT NO.: 220503

C501

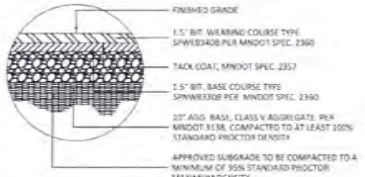


STATE LAW: 48 HOURS BEFORE EXCAVATING OR REMEDIATING BUILDINGS, CALL 811 FOR PRECISE LOCATION OF UNDERGROUND UTILITY LINES. THIS SERVICE LOCATES UTILITY LINES ONLY, NOT PRIVATE LINES.

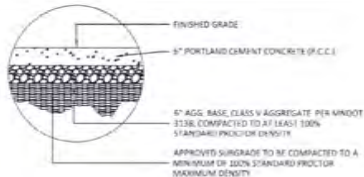
THE LOCATION OF UNDERGROUND UTILITIES ARE SHOWN IN AN APPROXIMATE WAY ONLY AND HAVE NOT BEEN INDEPENDENTLY VERIFIED. THE EXACT LOCATION OF ALL UTILITIES (PUBLIC AND PRIVATE) MUST BE DETERMINED BEFORE COMMENCING WORK.



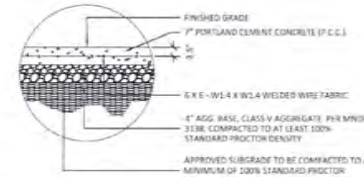
NORMAL DUTY



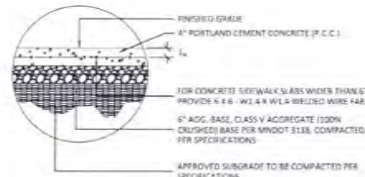
HEAVY DUTY (TRUCK ROUTE)



CONCRETE PAVEMENT

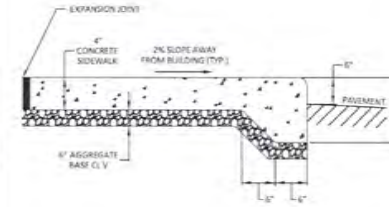


REINFORCED CONCRETE PAVEMENT



NOTES

- REFER TO MNDOT SPECIFICATION 2522 FOR SIDEWALK CONSTRUCTION.
- SIDEWALKS TO HAVE 2% MAXIMUM CROSS SLOPE UNLESS INDICATED OTHERWISE.
- CONTRACTION JOINTS AT 5' SPACING, EXPANSION JOINTS EVERY 60' OR LESS.



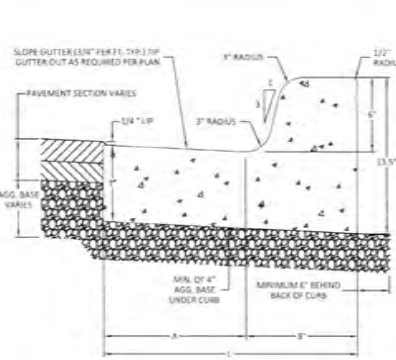
SIDEWALK SECTION WITH INTEGRAL CURB

1 TYPICAL BITUMINOUS PAVEMENT SECTIONS

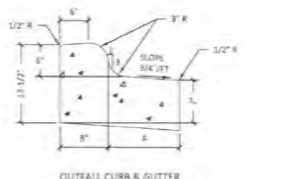
2 TYPICAL CONCRETE PAVEMENT SECTIONS

3 TYPICAL CONCRETE SIDEWALK SECTION

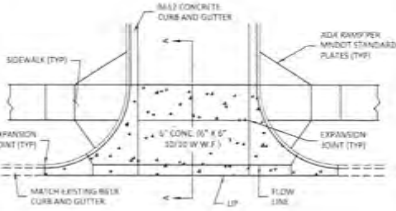
4 SIDEWALK SECTION WITH INTEGRAL CURB



CURB TYPE	"A"	"L"
B612	12"	30"
B618	18"	36"
B624	24"	42"



CURB TYPE	"A"
B612	12"
B618	18"
B624	24"



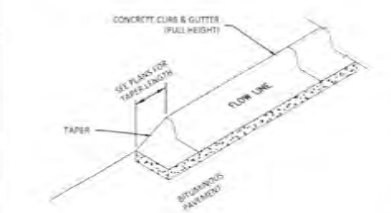
ELEVATION VIEW



SECTION A-A

- NOTE:**
- EACH DRIVEWAY PANEL SHALL NOT EXCEED 100 SF.
 - 1/2" EXPANSION JOINT
 - EXPANSION JOINT NOT REQUIRED IF ADJACENT SECTIONS ARE FIGURED MONOLITHICALLY.
 - SEE GRADING PLAN FOR SLOPES

7 CONCRETE DRIVEWAY APRON



PERSPECTIVE

- NOTE:**
- FULL VERTICAL HEIGHT OF CURB IS ASSUMED TO BE 6 INCHES AT BEGINNING OF CURB TAPER AND 0 INCHES AT END OF TAPER UNLESS NOTED OTHERWISE.

8 CURB TAPER

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
 DESIGNED: S.B. DRAWN: B.L.
 REVIEWED: B.A. INITIAL: CQUE, 8-11-2022
 PHASE: IFC

REVISION HISTORY

#	DATE	DESCRIPTION
01	08/11/2022	DATE PLANNING PERMITTED
02	08/12/2022	DATE MAPA SET
03	08/22/2022	DATE MAPA SET
04	08/22/2022	DATE PLANNING PERMITTED
05	08/22/2022	DATE APPROVED
06	08/22/2022	PERMIT SUBMITTED
07	08/22/2022	PERMIT SUBMITTED
08	08/22/2022	PERMIT SUBMITTED

CERTIFICATION
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Signature
 BENJAMIN LUCAS, P.E.
 DATE: 03-24-2023 REG. NO. 54265

DETAILS

SOLUTION BLUE PROJECT NO. 220603

C900

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY

DESIGNED BY:	DRAWN BY:
REVIEWED BY:	DATE:
PHASE:	INITIAL ISSUE: 8-11-2023

REVISION HISTORY

NO.	DATE	DESCRIPTION
01	08/11/2023	SITE PLAN REVIEW RECOMMENDATIONS
02	08/11/2023	REV. PER PLAN SET
03	08/11/2023	SITE PLAN REVIEW RECOMMENDATIONS
04	08/11/2023	REV. PER PLAN SET
05	08/11/2023	SITE PLAN REVIEW RECOMMENDATIONS
06	08/11/2023	REV. PER PLAN SET
07	08/11/2023	PERMANENT SIGNATURE
08	08/11/2023	PERMANENT SIGNATURE
09	08/11/2023	PERMANENT SIGNATURE

CERTIFICATION

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A GENUINE LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

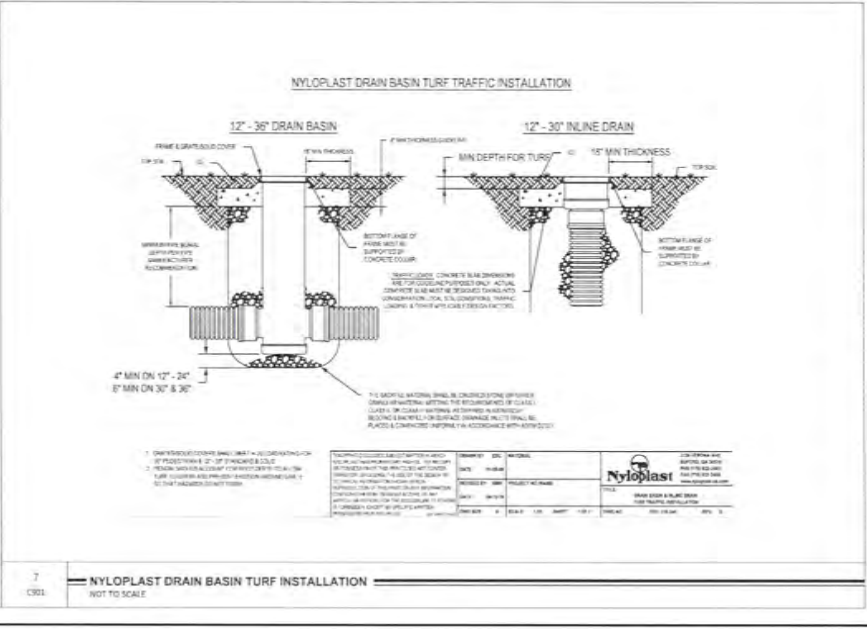
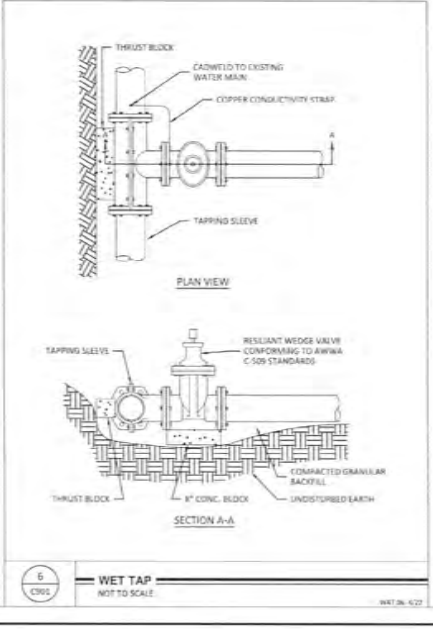
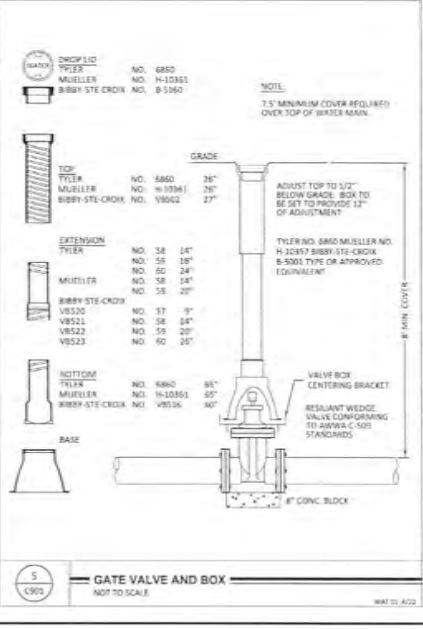
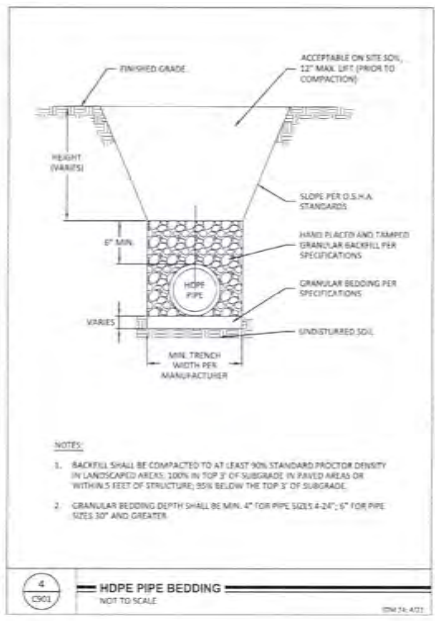
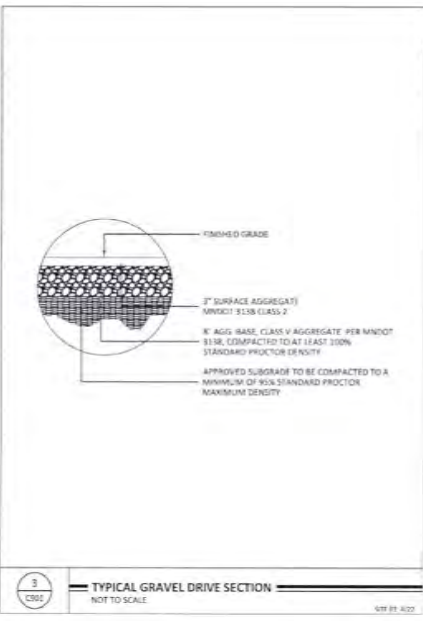
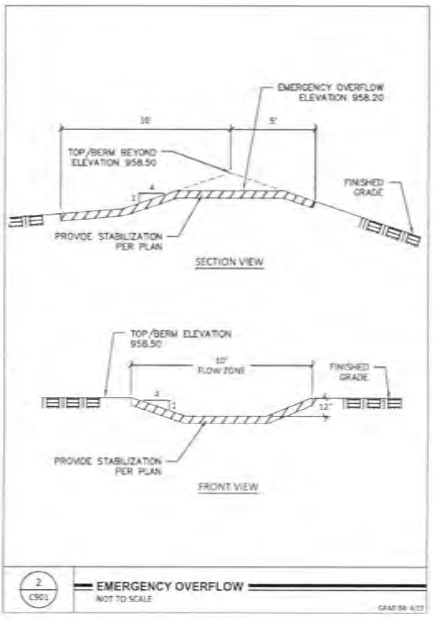
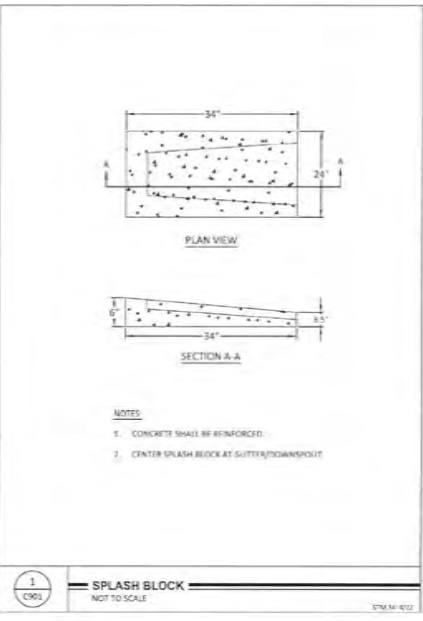
Raymond Lucas
 RAYMOND LUCAS, P.E.

DATE: 03-24-2023 REG. NO. 54305

DETAILS

SOLUTION BLUE PROJECT NO. 208803

C901



CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
 DESIGNED BY: DRAWN BY:
 REVIEWED BY: INITIAL ISSUE: 8-11-2022
 PHASE: P/C

REVISION HISTORY

NO.	DATE	DESCRIPTION
01	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS
02	8-11-2022	REV. MARK SET
03	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS
04	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS
05	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS
06	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS
07	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS
08	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS
09	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS
10	8-11-2022	DATE PLAN REVIEW RECOMMENDATIONS

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Bryan Lucas
 BRYAN LUCAS, P.E.
 DATE: 03-24-2023 REG. NO. 54305

DETAILS

SOLUTION BLUE PROJECT NO. 220893

C902

1 NURP POND
 NOT TO SCALE
 3/28/23 4122

CALCULATIONS:
 DRAINAGE AREA TO BASIN: 21.58 AC
 PERMANENT REGIONAL POND STORAGE REQUIREMENT:
 GRADE STORAGE: 1,800 CFS/AC DRAINING TO BASIN = 39,000 CF + 21.58 AC x 38,825 CF
 LIVE STORAGE: TOTAL IMPERVIOUS X 1 IN = 389,730 SF X 1 IN (13.7712 IN) = 53,812 CF
 MAXIMUM DISCHARGE: 5.66 CFS/SURFACE AREA OF POND @ PEAK FLOW

EXISTING POND STORAGE:
 PERMANENT STORAGE BELOW NWL @ 2' OUTLET PIPE (EX INW=950.52) = 80,628 CF
 LIVE STORAGE BETWEEN NWL & GRATE = 133,420 CF

PROPOSED POND STORAGE:
 PERMANENT STORAGE BELOW NWL @ 4" ORIFICE (4" ORIFICE=950.52) = 77,512 CF
 LIVE STORAGE BETWEEN NWL & OCS WEB = 211,368 CF
 MAXIMUM DISCHARGE: 3.95 CFS @ 24 IN @ 100 YR HWL = 3.18 CFS/AC

2 STANDARD MANHOLE
 NOT TO SCALE
 3/28/23 4122

NOTES:
 1. NO BLOCK STRUCTURES ARE ALLOWED.
 2. MANHOLE SHALL BE PRECAST IN ACCORDANCE WITH ASTM C-478, MHDOT 2506.

3 CATCH BASIN MANHOLE WITH RECTANGULAR OPENING
 NOT TO SCALE
 3/28/23 4122

NOTES:
 1. NO BLOCK STRUCTURES ARE ALLOWED.
 2. CATCH BASIN MANHOLE SHALL BE PRECAST IN ACCORDANCE WITH ASTM C-478, MHDOT 2506.

4 POND OUTLET CONTROL STRUCTURE WITH PROPOSED WEIR WALL
 NOT TO SCALE
 3/28/23 4122

STRUCTURE NUMBER	POND	GRATE WALL	PIPE A	ELEV. A	PIPE B	DIAM.	ORIFICE	ELEV. B
001	001	304 (305) 12"	172 (171) 12" RCP	942.58	ENDING	18"	4"	955.79

DIA. ROUND PIPE (LINE)	CLASS II RCP OUTLETS		CLASS IV RCP OUTLETS	
	CLASS II DSG-4"	CLASS IV DSG-9"	CLASS II DSG-4"	CLASS IV DSG-11"
12	8	1.3	7.1	2.6
15	8	1.7	2.9	3.5
18	10	2.2	3.6	4.4
21	10	2.8	4.5	5.6
24	12	3.5	5.8	6.9
27	12	4.1	6.9	8.3
30	14	5.0	8.1	9.6
36	16	6.6	11.0	13.2
42	18	8.2	13.6	16.4
48	20	10.1	16.8	20.1

5 RIPRAP AT RCP OUTLETS
 NOT TO SCALE
 3/28/23 4122

6 BIO-FILTRATION BASIN CROSS SECTION
 NOT TO SCALE
 3/28/23 4122

7 DOWNSPOUT CONNECTION
 NOT TO SCALE
 3/28/23 4122

NOTE:
 1. SEE ARCHITECTURAL FOR EXACT LOCATIONS OF DOWNSPOUT.

8 DOWNSPOUT CONNECTION AT SIDEWALK
 NOT TO SCALE
 3/28/23 4122

NOTE:
 1. SEE ARCHITECTURAL FOR EXACT LOCATIONS OF DOWNSPOUT.

CAMBRIDGE FAMILY APARTMENTS DEVELOPMENT
 OLD SOUTH MAIN STREET, CAMBRIDGE, MN

SUMMARY
 DESIGNED BY: DRAWN BY:
 REVIEWED BY: INITIAL ISSUE: 8/11/2022
 PHASE: FC

REVISION HISTORY

#	DATE	DESCRIPTION
01	11/02/2021	PRELIMINARY
02	11/02/2021	PRELIMINARY
03	11/02/2021	PRELIMINARY
04	11/02/2021	PRELIMINARY
05	11/02/2021	PRELIMINARY
06	11/02/2021	PRELIMINARY
07	11/02/2021	PRELIMINARY
08	11/02/2021	PRELIMINARY
09	11/02/2021	PRELIMINARY
10	11/02/2021	PRELIMINARY

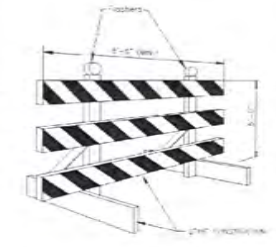
CERTIFICATION
 I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
Benjamin Lucas
 BENJAMIN LUCAS, P.E.
 DATE: 03-24-2022 REG. NO. 54265

CITY STANDARD PLATES

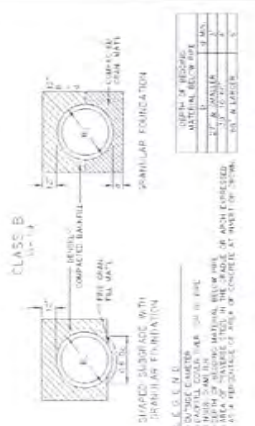
SOLUTION BLUE PROJECT NO. 220503

C903

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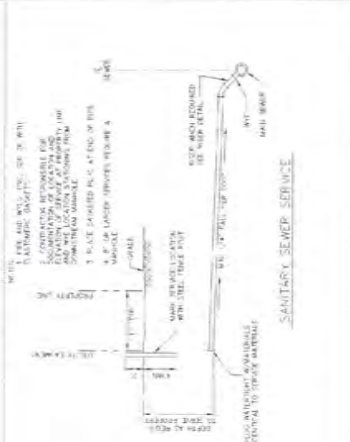


TRENCH BEDDING - CIRCULAR PIPE



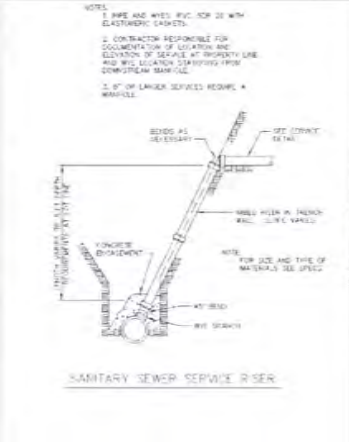
PIPE BEDDING DETAIL
 CAMBRIDGE, MN

FILE NO.	DATE	DESCRIPTION
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02	4/13/22	ISSUE FOR PERMIT
03	4/13/22	ISSUE FOR PERMIT
04	4/13/22	ISSUE FOR PERMIT
05	4/13/22	ISSUE FOR PERMIT



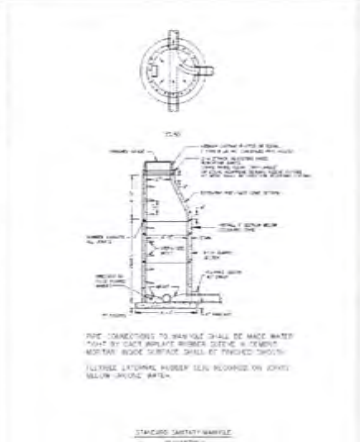
SANITARY SEWER SERVICE DETAIL
 CAMBRIDGE, MN

FILE NO.	DATE	DESCRIPTION
01	4/13/22	ISSUE FOR PERMIT
02	4/13/22	ISSUE FOR PERMIT
03	4/13/22	ISSUE FOR PERMIT
04	4/13/22	ISSUE FOR PERMIT
05	4/13/22	ISSUE FOR PERMIT



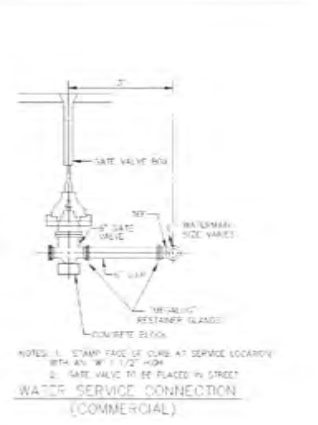
SANITARY SEWER SERVICE DETAIL
 CAMBRIDGE, MN

FILE NO.	DATE	DESCRIPTION
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04	4/13/22	ISSUE FOR PERMIT
05	4/13/22	ISSUE FOR PERMIT



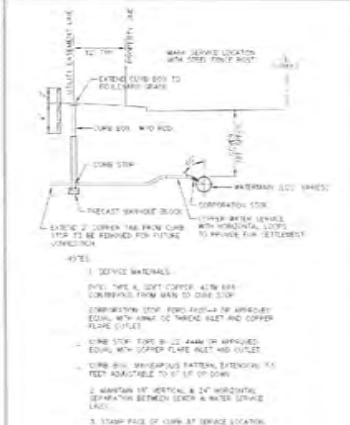
SANITARY MANHOLE DETAIL
 CAMBRIDGE, MN

FILE NO.	DATE	DESCRIPTION
01	4/13/22	ISSUE FOR PERMIT
02	4/13/22	ISSUE FOR PERMIT
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04	4/13/22	ISSUE FOR PERMIT
05	4/13/22	ISSUE FOR PERMIT



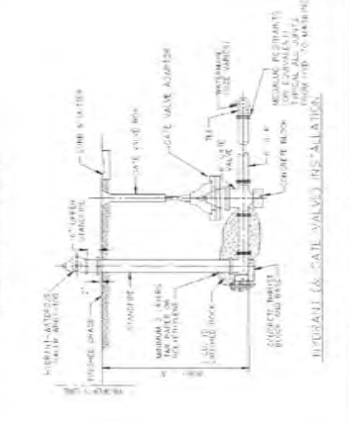
WATER SERVICE CONNECTION DETAIL
 CAMBRIDGE, MN

FILE NO.	DATE	DESCRIPTION
01	4/13/22	ISSUE FOR PERMIT
02	4/13/22	ISSUE FOR PERMIT
03	4/13/22	ISSUE FOR PERMIT
04	4/13/22	ISSUE FOR PERMIT
05	4/13/22	ISSUE FOR PERMIT



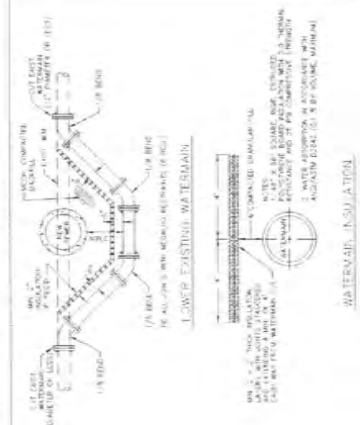
WATER SERVICE DETAIL
 CAMBRIDGE, MN

FILE NO.	DATE	DESCRIPTION
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02	4/13/22	ISSUE FOR PERMIT
03	4/13/22	ISSUE FOR PERMIT
04	4/13/22	ISSUE FOR PERMIT
05	4/13/22	ISSUE FOR PERMIT



WATER SERVICE DETAIL
 CAMBRIDGE, MN

FILE NO.	DATE	DESCRIPTION
01	4/13/22	ISSUE FOR PERMIT
02	4/13/22	ISSUE FOR PERMIT
03	4/13/22	ISSUE FOR PERMIT
04	4/13/22	ISSUE FOR PERMIT
05	4/13/22	ISSUE FOR PERMIT



LOWER EXISTING WATERMAIN DETAIL
 CAMBRIDGE, MN

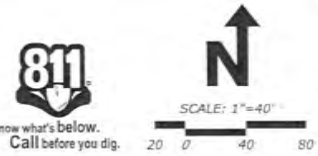
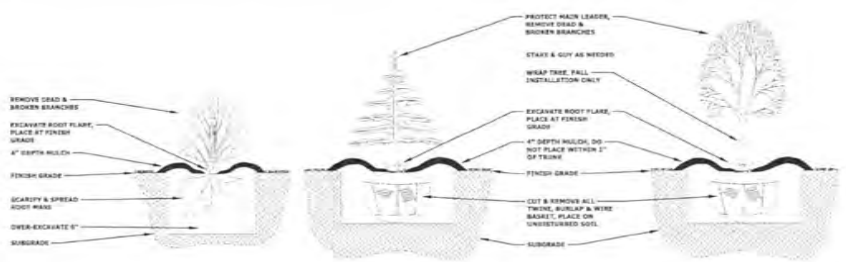
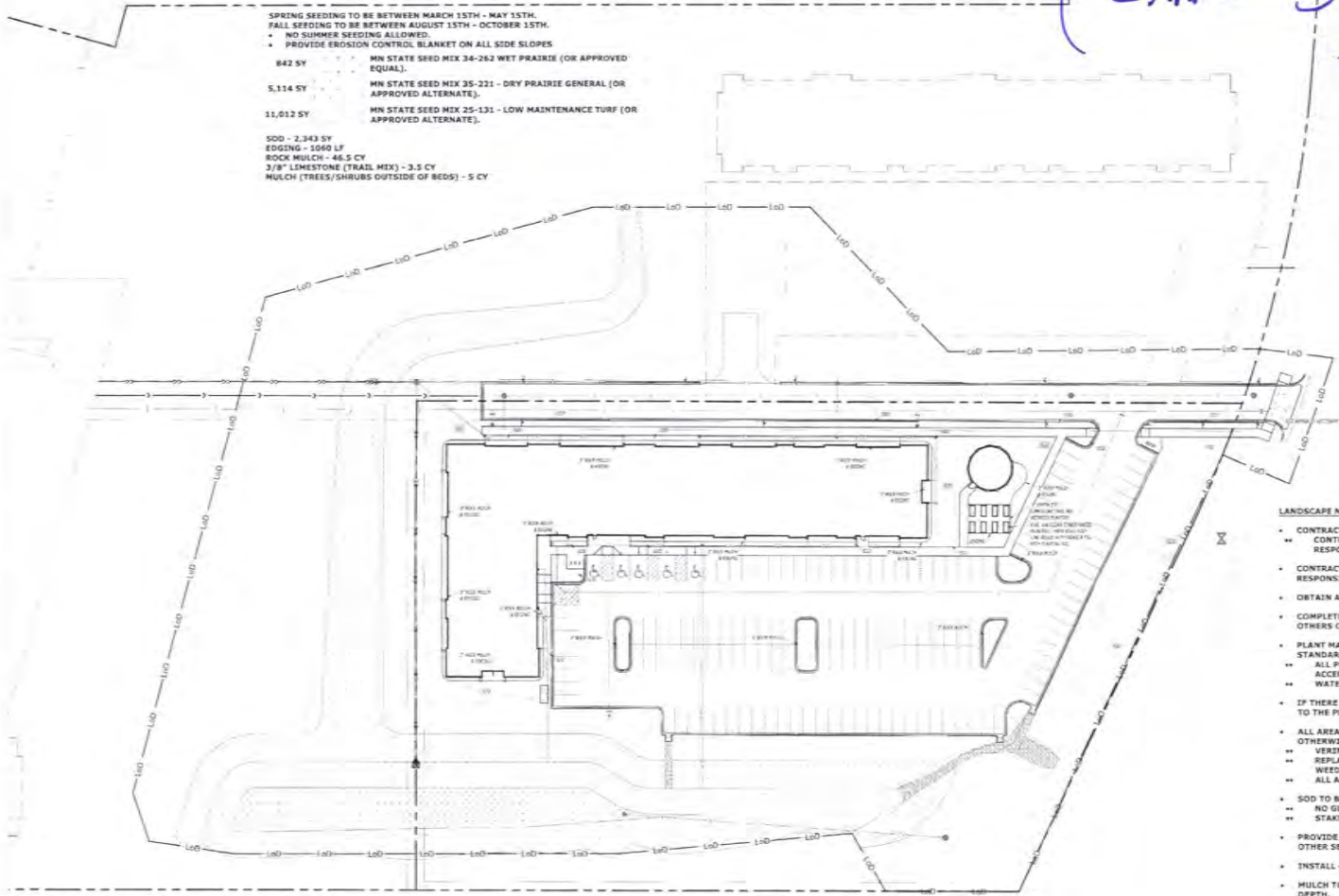
FILE NO.	DATE	DESCRIPTION
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02	4/13/22	ISSUE FOR PERMIT
03	4/13/22	ISSUE FOR PERMIT
04	4/13/22	ISSUE FOR PERMIT
05	4/13/22	ISSUE FOR PERMIT

(Exhibit D)

- SPRING SEEDING TO BE BETWEEN MARCH 15TH - MAY 15TH.
 FALL SEEDING TO BE BETWEEN AUGUST 15TH - OCTOBER 15TH.
 * NO SUMMER SEEDING ALLOWED.
 * PROVIDE EROSION CONTROL BLANKET ON ALL SIDE SLOPES
- 842 SY MN STATE SEED MIX 34-262 WET PRAIRIE (OR APPROVED EQUAL).
 5,114 SY MN STATE SEED MIX 35-221 - DRY PRAIRIE GENERAL (OR APPROVED ALTERNATE).
 11,012 SY MN STATE SEED MIX 25-131 - LOW MAINTENANCE TURF (OR APPROVED ALTERNATE).
- SOD - 2,343 SY
 EDGING - 1060 LF
 ROCK MULCH - 46.5 CY
 3/8" LIMESTONE (TRAIL MIX) - 3.5 CY
 MULCH (TREES/SHRUBS OUTSIDE OF BEDS) - 5 CY

- IRRIGATION NOTES:**
- IRRIGATE ENTIRE SITE. DESIGN SHOULD ENCOMPASS ALL LANDSCAPE AREAS WITH SOD AND PLANTINGS.
 - MINIMIZE OVERSPRAY ON BUILDINGS AND PAVEMENT.
 - DRIP IRRIGATION TO BE PROVIDED FOR ALL LANDSCAPE BEDS.
 - CONTRACTOR TO REVIEW MECHANICAL AND ELECTRICAL PLANS FOR WATER STUB OUT AND ELECTRICAL LOCATIONS.
 - CONTRACTOR TO VERIFY WATER STUB OUT SIZE IS SUFFICIENT. NOTIFY OWNER OF ANY DEFICIENCY.
 - CONTRACTOR TO VERIFY CONTROLLER LOCATION WITH OWNER BEFORE INSTALLATION.
 - RZ BACKFLOW PREVENTER TO BE USED AT WATER STUB OUT.
 - PREFERRED CONTROLLER SHOULD BE A WATERSENSE WEATHER BASED IRRIGATION CONTROLLER (WBIC).
 - CONTRACTOR TO HAVE ALL UTILITIES ON SITE VERIFIED AND MARKED BEFORE STARTING WORK.
 - CONTRACTOR IS LIABLE FOR ANY DAMAGE TO EXISTING UTILITIES ON SITE AND RESPONSIBLE FOR THE COSTS ASSOCIATED WITH REPAIRING/REPLACING DAMAGE.
 - CONTRACTOR TO COORDINATE WITH GENERAL CONTRACTOR IN ORDER TO PROVIDE ALL PVC SLEEVES AT A DEPTH OF 2'-0" BELOW FINISHED GRADE. MARK LOCATIONS OF PLACED PVC SLEEVES.
 - CONTRACTOR TO PLACE MAIN LINES MINIMUM 1'-0" BELOW FINISH GRADE. LATERAL LINES MINIMUM 1'-0" BELOW FINISH GRADE.
 - WIRES TO BE MINIMUM 16 AWG SOLID COPPER. SPLICE ONLY AT BOXES WITH MOISTURE RATED CONNECTORS.
 - VALVES BOXES AND COVERS SHOULD BE BEST COLOR TO MATCH WITH SURROUNDING LANDSCAPE.
 - BOXES TO BE SET ON A BASE OF 3" MINIMUM DEPTH 3/4" CLEAR GRAVEL.
 - PLACE BOXES IN LANDSCAPE BEDS WHEN POSSIBLE.
 - TRENCH BACKFILL TO BE CLEAN, FREE OF DEBRIS, SHARP OBJECTS AND ROCKS.
 - CONTRACTOR TO PROVIDE AS-BUILT DRAWINGS TO OWNERS UPON COMPLETION OF WORK.

- LANDSCAPE NOTES:**
- CONTRACTOR TO HAVE ALL UTILITIES ON SITE VERIFIED AND MARKED BEFORE STARTING WORK.
 - CONTRACTOR IS LIABLE FOR ANY DAMAGE TO EXISTING UTILITIES ON SITE AND RESPONSIBLE FOR THE COSTS ASSOCIATED WITH REPAIRING/REPLACING DAMAGE.
 - CONTRACTOR IS LIABLE FOR ALL DAMAGE RELATED TO CONTRACTORS ACTIVITY ON SITE AND RESPONSIBLE FOR THE COSTS ASSOCIATED WITH REPAIRING/REPLACING DAMAGE.
 - OBTAIN ALL NECESSARY PERMITS FOR PLANTING IN ALL RIGHT-OF-WAY.
 - COMPLETE WORK PER OWNERS CONSTRUCTION SCHEDULE AND COORDINATE WORK WITH OTHERS ON SITE.
 - PLANT MATERIAL SHALL COMPLY WITH THE AMERICAN ASSOCIATION OF NURSERYMEN STANDARDS AND BE FREE OF DISEASE AND DAMAGE.
 - ALL PLANT MATERIALS TO BE WARRANTED ONE (1) FULL YEAR FROM THE COMPLETION AND ACCEPTANCE BY OWNER, WITH ONE TIME REPLACEMENT.
 - WATER AND MAINTAIN ALL PLANT MATERIALS UNTIL ACCEPTED BY OWNER.
 - IF THERE IS A DISCREPANCY BETWEEN THE QUANTITY OF PLANTS SHOWN ON THE PLAN COMPARED TO THE PLANT LEGEND, THE PLAN TAKES PRECEDENCE.
 - ALL AREAS DISTURBED DURING CONSTRUCTION TO RECEIVE 6" OF TOPSOIL AND SOD UNLESS OTHERWISE SPECIFIED ON PLANS.
 - VERIFY TOPSOIL DEPTH AND NOTIFY OWNER OF ANY DEFICIENCY.
 - REPLACEMENT TOPSOIL SHOULD BE CLEAN, FREE OF DEBRIS, SHARP OBJECTS, ROCKS AND WEEDS.
 - ALL AREAS TO BE LANDSCAPED AND SODDED SHALL BE GRADED SMOOTH AND EVEN.
 - SOD TO BE A KENTUCKY BLUEGRASS SEED VARIETY.
 - NO GUARANTEE ON SOD EXCEPT SOD THAT IS NOT ACCEPTABLE AT TIME OF INSTALLATION.
 - STAKE SOD ON SLOPES 3:1 AND GREATER.
 - PROVIDE BLANKET ON ALL SEEDED AREAS THAT ARE SLOPED. MULCH APPLICATION FOR ALL OTHER SEEDED AREAS SHALL BE HYDROMULCH OR DISCED STRAW DEPENDING ON SEED TYPE.
 - INSTALL 4"x3/16" BLACK STEEL EDGING AROUND ALL PLANTING BEDS AS SHOWN ON PLAN.
 - MULCH TO BE FINELY SHREDDED, UNDYED, HARDWOOD ORGANIC MULCH INSTALLED TO 4" DEPTH.
 - NO WEED FABRIC BARRIER BENEATH ORGANIC MULCHES.
 - TREES SHALL HAVE MULCH PULLED BACK 2" FROM BASE OF TRUNK.
 - NO EDGING AROUND TREES OUTSIDE OF SHRUB BEDS.
 - ROCK MULCH SHALL BE 1-1/2" DIAMETER WASHED RIVER ROCK INSTALLED TO 3" DEPTH WITH APPROVED WEED FABRIC BARRIER.
 - SWEEP AND MAINTAIN ALL PAVEMENT AREAS AFTER LANDSCAPE INSTALLATION IS COMPLETE AND ACCEPTED BY OWNER, DAILY CLEANING TO BE COMPLETED IF REQUIRED BY THE MUNICIPALITY.



PLAN-TYPE
 A PROFESSIONAL LANDSCAPE ARCHITECTURE FIRM

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A FULLY LICENSED LANDSCAPE ARCHITECT UNDER THE LAWS OF THE STATE OF MINNESOTA.

PROJECT NO: 22587
 DATE: 01-13-2023

PROJECT MANAGER: LOUET
 DRAWN BY: J + L

PROJECT NAME: CAMBRIDGE FAMILY APARTMENTS

OLD SOUTH MAIN STREET, CAMBRIDGE, MN

ISSUE LOG

08-13-2022	REVISED
08-13-2022	REVISED
09-16-2022	SITE PLAN REVIEW
10-07-2022	REVISED
11-16-2022	REVISED
12-21-2022	REVISED
01-26-2023	LANDSCAPE PLANS
01-26-2023	CITY REVIEW/REVISIONS
03-08-2023	PERMITS SET
03-08-2023	WPA ACCORDANCE
03-13-2023	PERMITS SUBMITTED

PROJECT NUMBER: 100XX

SHEET TITLE: GROUND COVER PLAN

SHEET NUMBER: L100

(Exhibit D)

LANDSCAPE REQUIREMENTS

- ONE (1) TREE PER 500 SF OF BUILDING FOOTPRINT OR ONE (1) TREE PER 40' OF SITE PERIMETER, WHICHEVER IS GREATER.
- 27,997 SF OF BUILDING FOOTPRINT = 56 TREES
- 1,730 FT SITE PERIMETER = 44 TREES
- 57 TREES PROVIDED
- ONE (1) SHRUB PER 350 SF OF BUILDING FOOTPRINT OR ONE (1) SHRUB PER 75' OF SITE PERIMETER, WHICHEVER IS GREATER.
- 27,997 SF OF BUILDING FOOTPRINT = 80 SHRUBS
- 1,730 FT SITE PERIMETER = 23 SHRUBS
- 93 SHRUBS PROVIDED
- 10' PARKING LOT SCREENING

SEE L100 FOR SEEDING LIMITS

LANDSCAPE PLANT LEGEND

DECIDUOUS TREES

- SY 3 EXCLAMATION! SYCAMORE
Ratanus x acerifolia 'Marion Circle'
- CH 9 COMMON HACKBERRY
Celtis occidentalis
- SL 10 SKYLINE HONEYLOCUST
Gleditsia inaequalis var. 'Herms Skyline'
- BL 5 BOULEVARD LINDEN
Tilia americana 'Bluebird'

ORNAMENTAL TREES

- DB 5 DAKOTA PINNACLE BIRCH
Betula papyrifera 'Karpis'

EVERGREEN TREES

- NP 7 NORWAY PINE
Pinus resinosa
- LP 9 LIMBER NORTHERN BLUE PINE
Pinus flexilis 'Northern Blue'
- SS 10 SWISS STONE ALGONQUIN PELLAR
Pinus ombra 'Algonquin Pillar'
- MT 5 MUGO TANNENBAUM
Pinus mugo 'Tannenbaum'
- SHRUBS
- AJ 12 AMBER JUBILEE NINEBARK
Physocarpus opulifolius 'Jelene'
- AF 35 ARCTIC FIRE DOGWOOD
Cornus stolonifera 'Karmel'
- IH 13 INCREDIBALL HYDRANGEA
Hydrangea arborescens 'Incrediball'
- TY 24 TAUNTON YEW
Taxus x media 'Taunton'
- GL 9 GRO-LOW FRAGRANT SUMAC
Rhus aromatica 'Gro-Low'

PERENNIALS

- RS 24 RUSSIAN SAGE
Salvia yongii
- SE 19 AUTUMN FERE
Sedum x 'Autumn Fire'
- ORNAMENTAL GRASSES
- KF 75 KARL FORESTER FEATHER REED GRASS
Calamagrostis x acutiflora 'Karl Forester'
- NS 53 NORTHWIND SWITCH GRASS
Panicum virgatum 'Northwind'
- SPRING SEEDING TO BE BETWEEN MARCH 15TH - MAY 15TH.
- FALL SEEDING TO BE BETWEEN AUGUST 15TH - OCTOBER 15TH.
- NO SUMMER SEEDING ALLOWED.
- PROVIDE EROSION CONTROL BLANKET ON ALL SLOPE SLOPES
- 842 SY MN STATE SEED MIX 24-262 WET PRAIRIE (OR APPROVED EQUAL).
- 5,114 SY MN STATE SEED MIX 25-221 DRY PRAIRIE GENERAL (OR APPROVED ALTERNATE).
- 11,012 SY MN STATE SEED MIX 25-131 LOW MAINTENANCE TURF (OR APPROVED ALTERNATE).

- S00 - 2,343 CY EDGING - 1060 LF
- RCK MULCH - 46.5 CY
- 3" L Limestone (TRAIL MIX) - 3.5 CY
- MULCH (TREES/SHRUBS OUTSIDE OF BEDS) - 5 CY

PLAN-TYPE
Landscape Architecture & Planning, Inc.

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATIONS, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED LANDSCAPE ARCHITECT UNDER THE LAWS OF THE STATE OF MINNESOTA.

License #: 05987
Date: 01-13-2022

PROJECT MANAGER
LOUISE
DESIGN BY
J + L

PROJECT NAME
CAMBRIDGE FAMILY APARTMENTS

OLD SOUTH MAIN STREET, CAMBRIDGE, MN

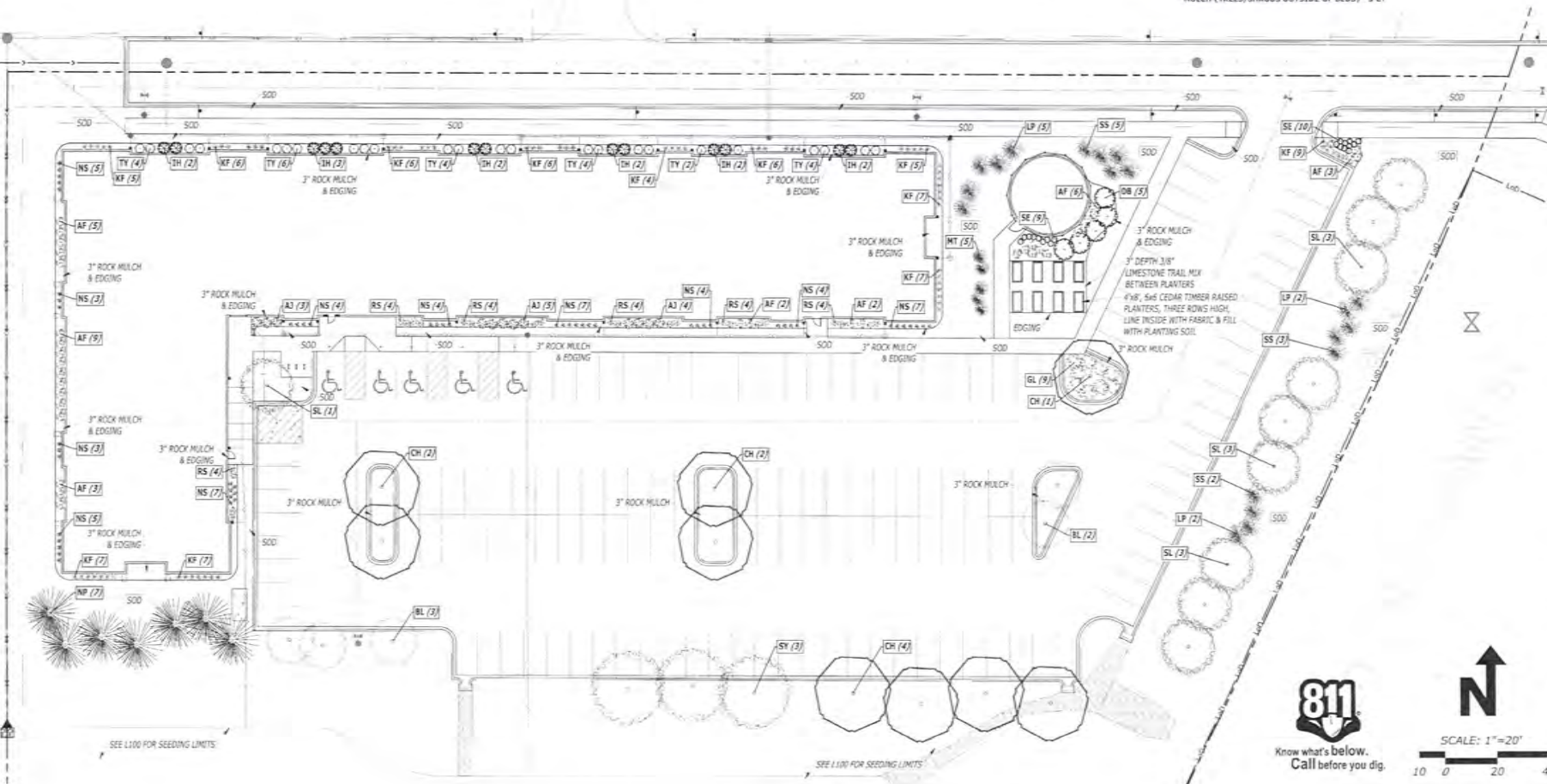
ISSUE LOG

10/15/2021	0101
09/13/2021	0201
09/16/2021	0301
10/01/2021	0401
12/15/2021	0501
01/27/2022	0601
10/25/2022	0701
11/02/2022	0801
12/08/2022	0901
01/19/2023	1001

PROJECT NUMBER
XXXXX

SHEET TITLE
LANDSCAPE PLAN

SHEET NUMBER
L200



Know what's below. Call before you dig.



SCALE: 1"=20'

Prepared by: Marcia Westover, Community Development Director and Todd Schwab, Public Works Utilities Director

Review

Cambridge Housing Limited Partnership has prepared plans for a new multi-family apartment building at 203 22nd Lane SW (Cambridge Family Apartments). Staff has been working with the them on their site plan review and the process of how storm water treatment is evaluated.

When approving a storm water treatment plan staff is ensuring that receiving waters are not polluted by runoff from the site after rain events. Storm water treatment can be accomplished using several methods including **ponds** (wet or dry), **infiltrators** (permeable pavement, grass swale, rain gardens), or **subsurface storage/treatment**.

When one of these methods of storm water treatment is chosen, the method is referred to as a Best Management Practice (BMP). The BMP choice is based on several factors including: soil types, site characteristics, type of runoff, or receiving water classification. Once the BMP is in place, it is important that a maintenance plan is developed so that the BMP can operate efficiently.

The Minnesota Pollution Control Agency (MPCA) requires that the City conducts a maintenance program for all publicly owned BMPs and sets guidelines that must be followed to achieve that goal. The MPCA also requires that the City has formal maintenance agreements with all the private BMP owners. The agreements ensure that the runoff entering the City storm water system from private business has been adequately treated.

The Storm Water Maintenance Agreement attached achieves the requirements of the MPCA. The Agreement states that the property owners shall be solely responsible for the maintenance of the Storm Water facilities, and that they shall bear all costs for the maintenance. The Agreement also gives the city the authority to inspect the facilities and notify the owner if they fail to maintain the facilities. If the owner fails to maintain the facilities, the City has the authority to maintain the pond and charge the owner for all costs incurred.

City Council Action

Approve the attached Private Storm Water Management and Maintenance Agreement between Cambridge Housing Limited Partnership, and the City of Cambridge and authorize the City Administrator and Mayor to sign the document.

Attachments

1. Private Storm Water Management and Maintenance Agreement

(for recording purposes)

Private Storm Water Management and Maintenance Agreement

I. THIS AGREEMENT, made this _____ day of _____, 2023, by and between the City of Cambridge, MN (hereinafter referred at as the “City”) , Cambridge Housing Limited Partnership and Walker Cambridge LLC (hereinafter referred to as “Owners”) with reference to the following facts and circumstances:

A. Owners are the fee owner of certain real property situated in the City of Cambridge, legally described as follows:

Lot 1, Block 1, Maple Ridge Townhomes 2nd Addition and
Outlot A, Maple Ridge Townhomes 2nd Addition.

B. As a condition of its approval of the redevelopment for the Subject Property, and to comply with Minnesota Pollution Control Agency requirements, the City has required that the parties hereto enter into an agreement, which makes provision for the maintenance of the Storm Water Facilities located within the boundaries of the Subject Property as the same is described and depicted in those certain construction plans dated December 7, 2022 and prepared by Solution Blue, and approved by the City and constructed by Owners.

C. The parties hereto desire to set forth their agreement with respect to the maintenance of the Storm Water Management Facilities and the costs of such maintenance.

II. NOW THEREFORE, in consideration of the foregoing facts and circumstances, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto hereby agree as follows:

- A. Storm Water Management Facilities (“Facilities”) are defined as any drainage systems, gutters, curbs, inlets, piped storm drains, infiltration basins, underground treatment and other drainage structures for the purpose of conveying and treating storm water. For the purpose of this Agreement, maintenance of the Storm Water Management Facilities shall mean the regular inspection, routine maintenance, and major maintenance described within the maintenance plan and as required to maintain the performance standard and function of the Storm Water Management Facilities identified within the project Storm Water Pollution Control Plan and construction documents.
- B. Owners shall be solely responsible for the maintenance of the Storm Water Management Facilities, and shall bear all costs of such maintenance.
- C. Owners shall complete an annual report, certified by a qualified individual. The report shall include written documentation of the inspection schedule, times of inspection, remedial actions taken to repair, modify, or reconstruct the Facilities, certification that the Facilities are functioning in accordance with the approved plans, and notification of any planned change in responsibility for the Facilities. Owners shall retain completed annual reports for a minimum of 15 years and shall provided the City with the written documentation upon request.
- D. Owners hereby grants the City or its agents or contractor the right of entry at reasonable times and in a reasonable manner for the purpose of inspecting, operating, installing, constructing, reconstructing, maintaining, or repairing the Facilities.
- E. If, upon inspection, the City finds that Owners have failed to properly maintain the Facilities, the City may order the work to be performed within a reasonable time period. If the work is not performed or if a schedule for completing the work has not been provided within the specified time, Owners hereby agrees to allow the City to enter the property and take whatever steps it deems necessary to maintain the Facilities. All costs incurred by the City in pursuing performance of such maintenance, including but not limited to staff and consultant costs and attorney’s fees, shall be reimbursed to the City within 30 days by Owners otherwise the City may recover its costs by levying a special assessment against the Subject Property.
- F. Owners, as present owners of the Subject Property, for itself and respective successors and assigns, hereby waives any statutory right which it may have to contest any such assessment by the City of its maintenance costs on the basis of the benefit to portions of the Subject property.

- G. The City is under no obligation to maintain or repair said Facilities, and in no event shall this Agreement be construed to impose any such obligation on the City.
- H. Owner's heirs, administrators, executors, assigns and any other successor interest shall indemnify and hold harmless the City and its officers, agents and employees for any and all damages, accidents, casualties, occurrences, claims or attorney's fees which might arise or be asserted, in whole or in part, against the City from the construction, presence, existence, or maintenance of the Facilities subject to the Agreement. In the event a claim is asserted against the City, its officers, agents or employees, the City shall notify Owners and Owners shall defend at Owner's expense any suit based on such claim. If any judgment or claim against the City, its officers, agents or employees, shall be allowed, Owners shall pay all costs and expenses in connection therewith. The City will not indemnify, defend or hold harmless in any fashion Owner from any claims arising from any failure, regardless of any language in any attachment or other document that Owners may provide.
- I. Owners shall record this Agreement with Isanti County within 7 days of approval and shall provide the City a recorded copy.
- J. No waiver of any provision of this agreement shall affect the right of any party thereafter to enforce such provisions or to exercise any right or remedy available.
- K. Owners shall provide to the City a Maintenance Plan, as-built drawings, and certification that the Facilities have been constructed properly as required by the City Code and pertinent City approvals.
- L. The terms and conditions of the Agreement shall be binding upon, and shall inure to the benefit of, the parties hereto and their respective successors and assigns.

III. IN WITNESS WHEREOF, the parties hereto have caused this document to be executed as of the day and year first above written.

CITY OF CAMBRIDGE

Mayor

Date

City Administrator

Date

On this _____ day of _____, 2023 before me a notary public, the above-signed individual(s), James A. Godfrey and Evan C. Vogel, originally appeared, known to me to be the persons whose names are subscribed to within this instrument, and acknowledged that they executed the same for the purposes therein contained.

In witness hereof, I hereunto set my hand and official seal.

Notary Public

By signing this agreement, you acknowledge that you have full legal rights to create binding contractual agreements on behalf of your entity.

Owners

Walker Cambridge LLC

Date

Cambridge Housing Limited Partnership

Date

On this _____ day of _____, 2023 before me a notary public, the above-signed individual(s), _____, originally appeared, known

to me to be the person whose name is subscribed to within instrument, and acknowledged that he/she executed the same for the purposes therein contained.

In witness hereof, I hereunto set my hand and official seal.

Notary Public

This Instrument was drafted by:

City of Cambridge
300 3rd Ave NE
Cambridge, MN 55008

Background

The Youth Representative for the Parks, Trails, and Recreation Commission has been vacant since the last PTRC meeting in January. The last PTRC Youth Rep decided not to re-apply.

The vacancy was published in the December 2nd and 16th, 2022 Isanti-Chisago County Star Public Notices. A flyer was sent to critical staff/community members to help spread the word.

We have since received two (2) applications. One of the applicants is outside of our Urban Service Area, leaving us with one qualified applicant.

Joshua Ryberg is our PTRC Youth Representative applicant. He attends High School in the Cambridge-Isanti School District. He lives within the Municipal boundaries and is in 10th grade.

Fiscal Note:

Commissioners are compensated \$35.00 for each meeting attended and these funds are included in the approved 2022 budget.

Staff Recommended City Council Action:

Motion to appoint Youth Representative, Joshua Ryberg, to the vacant Youth Representative seat on the City of Cambridge Parks, Trails, and Recreation Commission.

Attachments

1. Joshua Ryberg's PTRC application

**Application for Appointment
Cambridge Parks, Trails, and Recreation Commission**

RECEIVED
3/27/23
@4pm

Name Joshua Ryberg Date 3-20-2023

Address [REDACTED]

Residence or Business in Cambridge Area (years) 6 Home Telephone [REDACTED]

E-mail Address [REDACTED] Employer N/A

Occupation Student Work Telephone N/A

Education (Please indicate highest grade completed or highest degree and major course of study)
Cambridge North High School - 10th grade

Civic and Other Activities (Please list past and present civic activities and organizational memberships, particularly those, which may be relevant to the appointment you are seeking. Use additional pages as necessary.) CITS Model United Nations, CITS Math League, CITS prom committee, and volunteering at church, school, and library

Comments (Briefly describe other qualifications, experience, and other information which you would like the City to consider or which you believe are particularly relevant to the appointment you are seeking. Use additional pages as necessary.) I plan on going to college for a degree in Civil Engineering and have aspirations to become a politician, so I believe in this position will help me achieve those goals and provide an opportunity to learn more about them.

Data Privacy Information

The information provided by you on this application will be used solely and exclusively for providing you with information pertaining to your application for this commission and, if selected, the information necessary to perform your duties as a member of this commission, in connection therewith, a list containing your name, address, and telephone number(s) will be distributed to appropriate staff. Participation as a commission member is strictly voluntary, and you are not required by law to furnish any of the information requested on this application; if you do not furnish this information, however, we may have trouble contacting you with information regarding your application and, if selected, with your duties on the commission. (If selected, information related to personal economic interests will be requested in accordance with the City of Cambridge Code of Ethics Policy)

Signature ~~Joshua Ryberg~~ Joshua Ryberg

Prepared By: Evan C Vogel, City Administrator

Background:

New Pathways is applying for a homeless assistance grant from the Minnesota Department of Human Services. The state has asked applicants to provide letters of support from their communities for this grant.

According to its website: New Pathways' mission is to build a stronger community by providing shelter and support services to families with children experiencing homelessness. Supporting families is a team effort, which is why our Path to Home shelter chose a model that relies on hundreds of local volunteers. Our hope is to connect families with people and resources that will help them to be successful long term. We want to see families thrive, as opposed to just survive. This includes meals, a safe, warm place to sleep, and skills and resources necessary to find and maintain housing.

Recommendation:

A motion to authorize city administrator to author a letter of support for New Pathways on behalf of the City of Cambridge to be signed by the mayor

Included:

Letter from Mary Westlund to Evan Vogel Detailing Request

Good Morning Evan,

We are applying for the MN DHS OEO Homeless Assistance Grant, due April 13th. We have received state funding since the start of our program, so nothing new there. What is new in the process is providing references and letters of recommendation for our agency. Would this be something you are able to provide?

This is the section from the RFP that outlines this new requirement:

- 1. Professional Responsibility:** It is crucial that STATE locate reliable grantees to serve our clients. Therefore, Responders must be professionally responsible and include satisfactory information regarding their professional responsibility in their Proposals. Per [Minnesota Office of Grant Management \(OGM\) Policies](#) 08-02 and 08-13, Responder's past performance as a grantee of STATE will be considered when evaluating a grant application.

Professional responsibility information includes information concerning any complaints filed with or by professional, state and/or federal licensing/regulatory organizations within the past six (6) years against your organization or employees relating to the provision of services. If such complaints exist, please include the date of the complaint(s), the nature of the complaint(s), and the resolution/status of the complaint(s), including any disciplinary actions taken. **We have no complaints filed.**

All Proposals must also include information about litigation, pending and/or resolved, within the past two (2) years that relate to the provision of services by your organization and/or its employees. If such litigation exists, please include the date of the lawsuit, nature of the lawsuit, the dollar amount being requested as damages, and if resolved, nature of the resolution (e.g., settled, dismissed, withdrawn by plaintiff, verdict for plaintiff with amount of damages awarded, verdict for Responder, etc.). **No litigations either.**

Responder may submit information which demonstrates recognition of their professional responsibility, including references and/or letters of recommendation. This may also include awards, certifications, and/or professional memberships.

The information collected from these inquiries will be used in STATE's determination of the award of the contract. It may be shared with other persons within the Minnesota Department of Human Services who may be involved in the decision-making process and/or with other persons as authorized by law. You are not required to provide any of the above information. However, if you choose not to provide the requested information, your organization's Proposal may be found nonresponsive and given no further consideration. The STATE reserves the right to request any additional information to assure itself of a Responder's professional status.

This funding is vital to the operation of our shelter. It is a very competitive process, so to be able to show local support will help greatly.

Thank you for considering my request!

Mary Ann E.R. Westlund
Executive Director

PREPARED BY: CAROLINE MOE, DIRECTOR OF FINANCE

Rebecca Peterson, an audit principal from Redpath & Co will be making the presentation of the 2022 audit report to the City Council on April 3, 2023.

Also, the finance department has received notice that it has received the Government Finance Officer's Association (GFOA) Certificate for Achievement for Excellence in Financial Reporting for the 2021 audit report. This is the twentieth year in a row that we have received the award.

The Finance Department will present Mayor Godfrey with our award.

Compatibility with Strategic Goals:

Regular financial reporting to the City Council supports core strategy #5— Foster engaged, informed, and involved citizens and community, specifically related to the strategic objective of build trust with the community by maintaining clean audits, clear communication and transparency.

Presentation of the annual results provides transparent updates on the City's financial condition.

Requested Council Action

Motion to approve the annual audit for the year ended December 31, 2022 for the City of Cambridge.

Attachments:

- Auditor Presentation
- Annual Comprehensive Financial Report for the Year Ended December 31, 2022
- Audit Management Letter
- Minnesota Legal Compliance Report
- Independent Auditor's Report on Internal Control

City of Cambridge, Minnesota

2022 Audit Review

April 3, 2023

Rebecca M. Petersen, CPA

Director

Phone: 651.407.5826

Email: rpetersen@redpathcpas.com

Reports Issued by Auditor

- Opinion on the Fair Presentation of the Financial Statements
- Report on Internal Controls
- Report on Minnesota Legal Compliance
- Audit Management Letter / Communication with Those Charged with Governance

Opinion on Financial Statements

- What did we do?
 - Determined that in our opinion, the financial statements are presented in accordance with established accounting principles and are free of material misstatement.
- How did we do it?
 - Audit Standards
 - GAAS (AICPA)
 - GAGAS (GAO)
 - Plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
- What is the result?
 - A “clean” opinion was issued on the 2022 financial statements.

Excellence in Financial Reporting



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Cambridge
Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

Report on Internal Controls

- What did we do?
 - We gained an understanding of internal controls in place and their effectiveness in order to design our audit procedures for expressing an opinion on the financial statements.
 - Deficiencies in internal control that are identified are discussed with management and reported to the City Council.
- What is the result?
 - One internal control finding as a result of audit adjustments.

Report on Minnesota Legal Compliance

- What did we do?
 - Determine the City has complied with certain Minnesota Statutes / Laws that pertain to financial transactions
 - Followed the guide published by the Office of the State Auditor. The guide consists of seven sections:
 - Conflicts of interest
 - Contracting - bid laws
 - Miscellaneous provisions
 - Depositories of public funds and public investments
 - Public indebtedness
 - Claims and disbursements
 - Tax increment financing
- How did we do it?
 - Select sample of transactions to test for compliance with statutory provisions.
- What is the result?
 - No findings of noncompliance.

Communication to Those Charged with Governance

- Accounting policies used and/or changed.
 - GASB 87 – Leases
- Accounting estimates in the financial statements.
 - Net Pension liability (\$8.3M)
 - Lease receivable (\$1.2M)
- No difficulties encountered in performing the audit.
- No disagreements with management.
- Other Matters
 - More changes in accounting standards on the way.

Financial Indicators

- Property tax collection rate was 99.26% for 2022.
- Special assessment collection rate was 97.7% for 2022.
- General Fund balance as of December 31, 2022 was sufficient to meet reserve requirements per City policy.
- Liquor operations generated \$725,000 in cash flows which allowed for the following transfers:
 - \$525,000 to the General Fund
 - \$200,000 to the Economic Development Admin
- Water and Wastewater Fund operations generated sufficient cash flow to provide for debt service (\$2,197,000).

Summary of Financial Activity

Fund Type	Revenue and Other Sources	Expenditures and Other Uses	Interfund Transfers (Net)	Increase (Decrease) in Fund Balance	Fund Balance 12/31/22
General	\$8,079,000	\$6,875,000	(\$1,035,000)	\$169,000	\$3,993,000
Special Revenue Funds	2,679,000	917,000	(309,000)	1,453,000	3,510,000
Debt Service Funds	947,000	1,461,000	828,000	314,000	2,561,000
Capital Projects Funds	<u>5,041,000</u>	<u>5,481,000</u>	<u>1,131,000</u>	<u>691,000</u>	<u>10,303,000</u>
Total	<u>\$16,746,000</u>	<u>\$14,734,000</u>	<u>\$615,000</u>	<u>\$2,627,000</u>	<u>\$20,367,000</u>

Summary of Financial Activity

<u>Fund Type</u>	<u>Revenue and Other Sources</u>	<u>Expenditures and Other Uses</u>	<u>Interfund Transfers (Net)</u>	<u>Increase (Decrease) in Fund Balance</u>	<u>Fund Balance 12/31/22</u>
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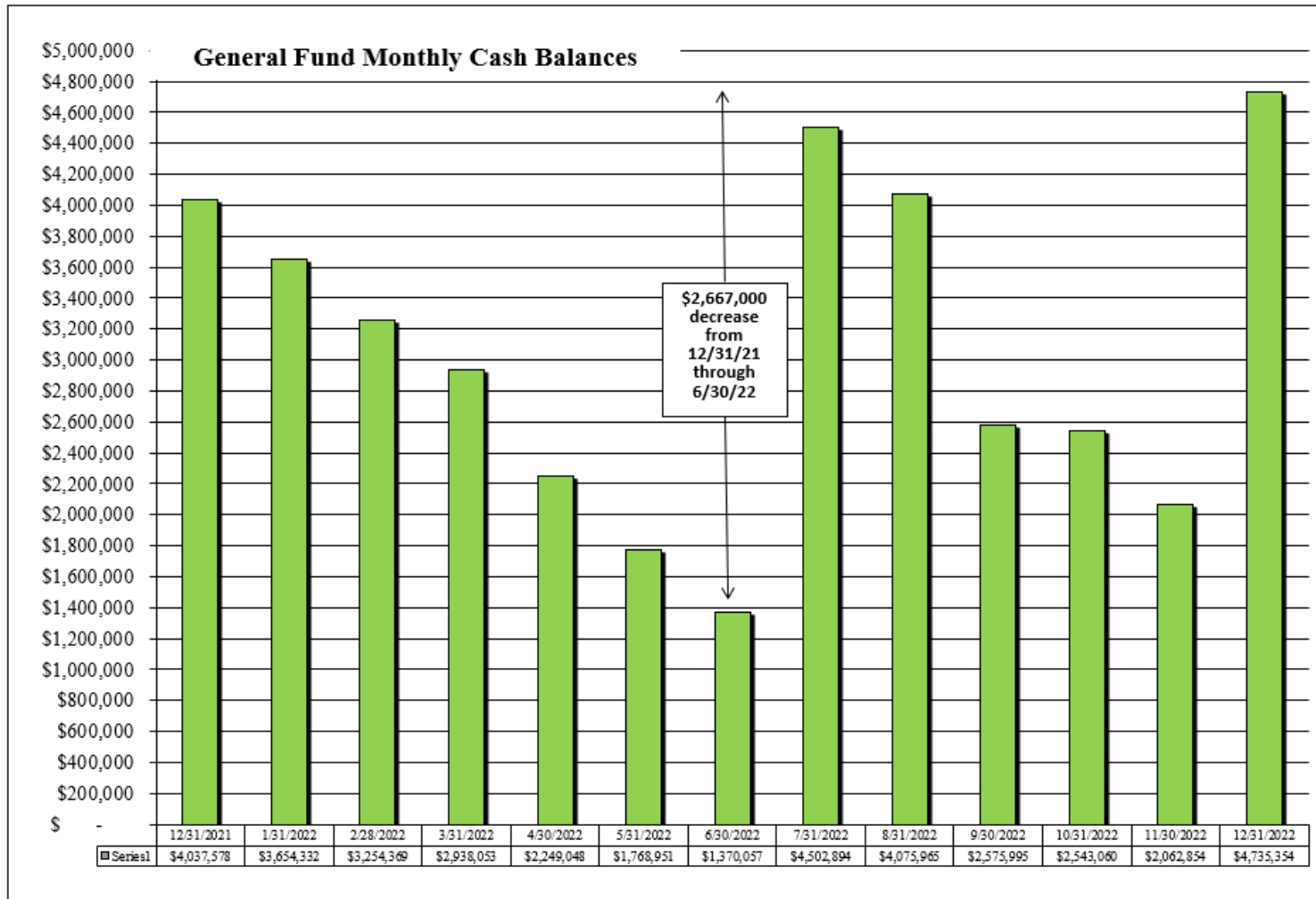
Summary of Financial Activity

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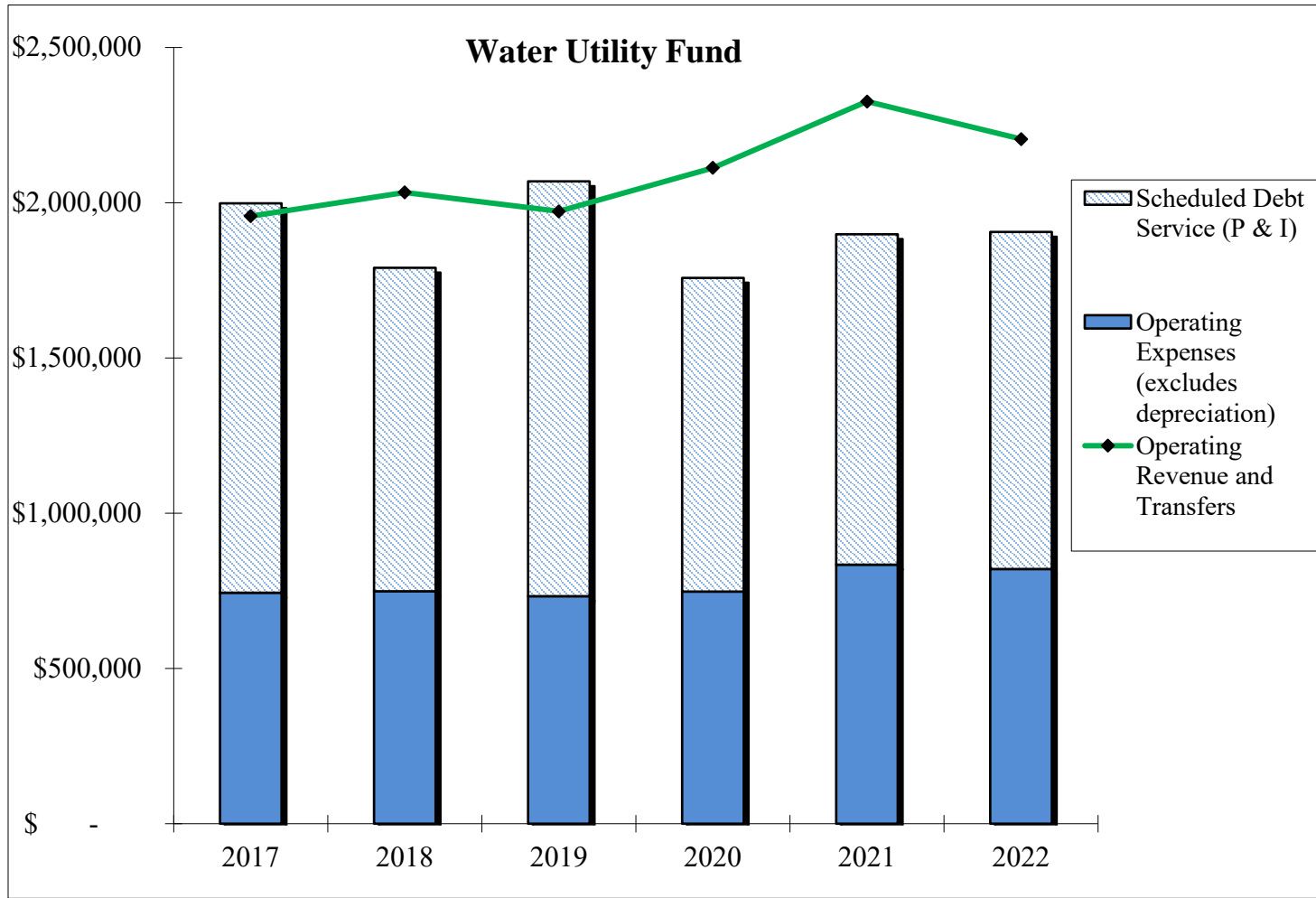
General Fund Balance

<u>Fund Balance Constraint</u>	<u>2022</u>	<u>2021</u>
Nonspendable - prepaid items	\$427,196	\$286,065
Committed - compensated absences	561,275	422,961
Unassigned:		
Cash Flow (30% to 50% of tax levy + LGA)	2,563,968	2,712,003
Contingency (5% of budgeted expenditures)	380,796	347,946
Other	<u>59,664</u>	<u>55,276</u>
 Total	 <u><u>\$3,992,899</u></u>	 <u><u>\$3,824,251</u></u>

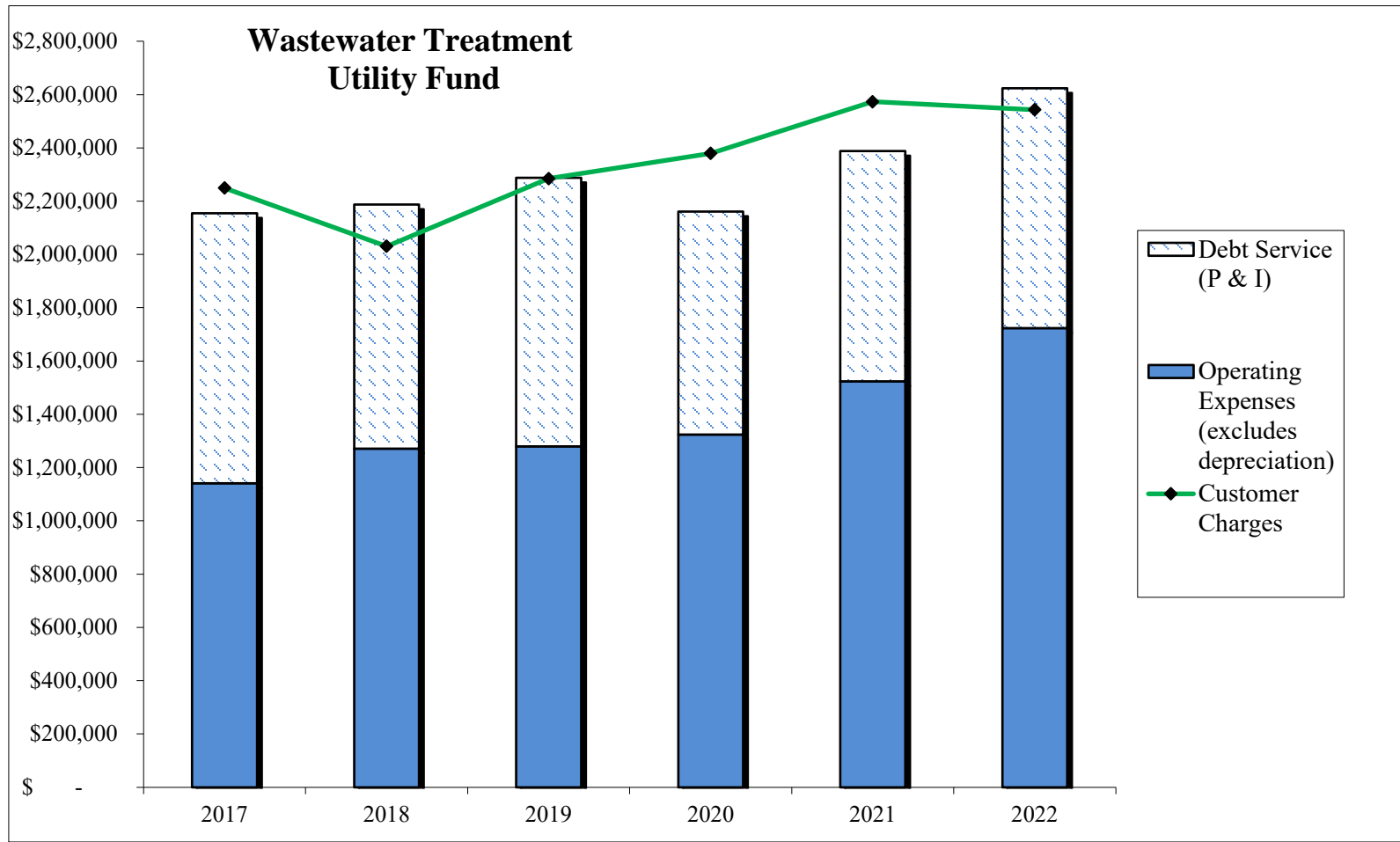
General Fund Monthly Cash Balances



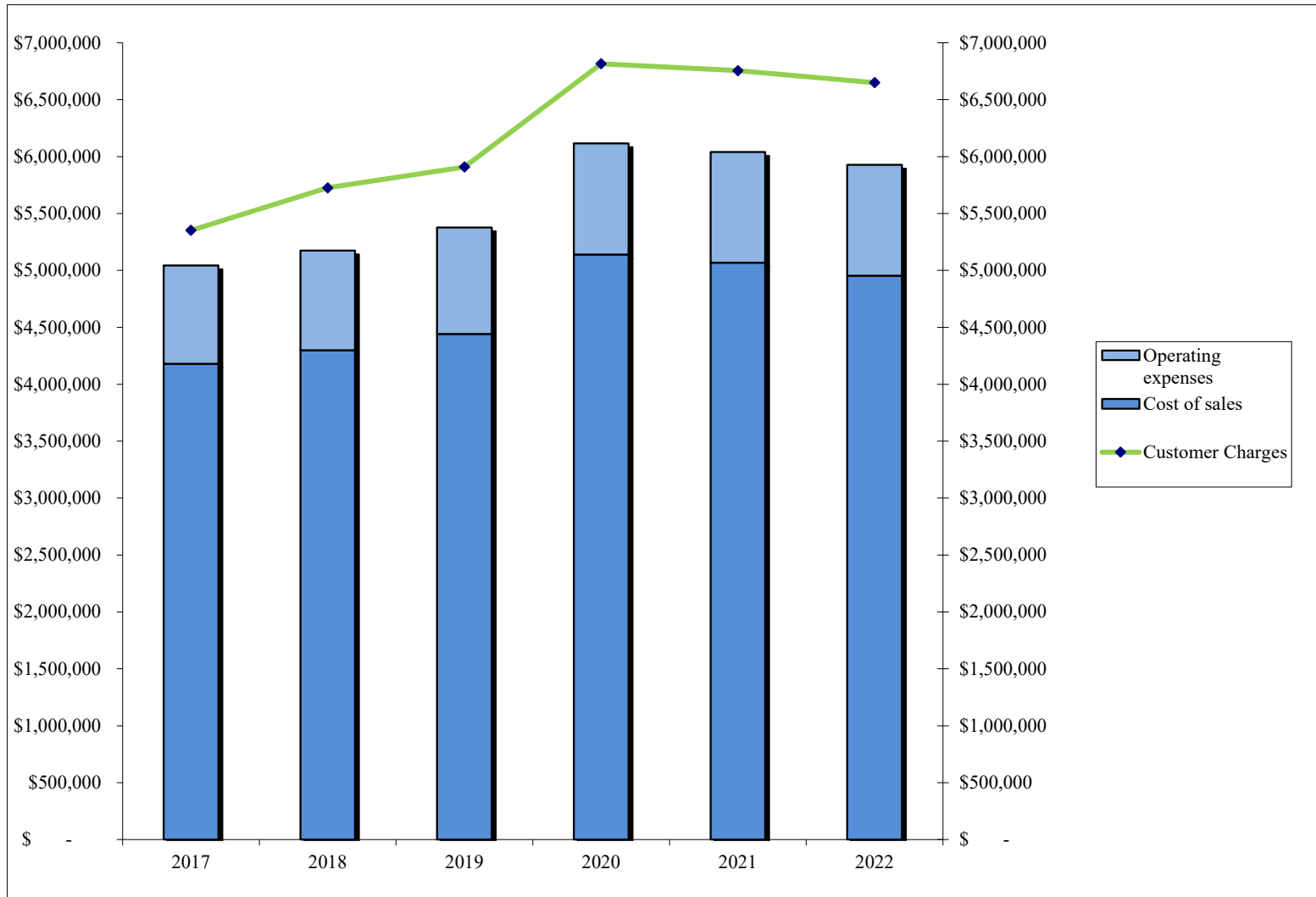
Water Utility



Wastewater Utility



Liquor Store



**ANNUAL COMPREHENSIVE FINANCIAL REPORT
OF THE
CITY OF CAMBRIDGE, MINNESOTA
FOR THE YEAR ENDED
DECEMBER 31, 2022**



*Signs of Progress in Cambridge, MN
2022 Street Reconstruction Project-Goldenwood Neighborhood and Community Events*

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**ANNUAL COMPREHENSIVE FINANCIAL REPORT
OF THE
CITY OF CAMBRIDGE, MINNESOTA**

**FOR THE YEAR ENDED
DECEMBER 31, 2022**

Prepared By:

Finance Department

**CAROLINE MOE,
Director of Finance**

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CITY OF CAMBRIDGE, MINNESOTA
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I. INTRODUCTORY SECTION

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March 28, 2023

To the Honorable Mayor
and City Council
City of Cambridge
300 Third Avenue NE
Cambridge, Minnesota 55008

Dear Honorable Mayor and Council Members:

The Comprehensive Annual Financial Report is submitted in conformance with all applicable governing laws and regulations. The following has set the standards forth:

- * Cambridge City Policy and Code
- * The State Auditor, State of Minnesota
- * Government Finance Officers Association
- * Governmental Accounting Standards Board

RESPONSIBILITY. Responsibility for both the accuracy of the presented data and the completeness of the financial statements including all disclosures rests with the City. We believe the data, as presented, is accurate in all material aspects. This report has been presented in a manner designed to fairly set forth the financial position and results of operations as measured by the financial activity of its various funds. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). The letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City of Cambridge's MD&A can be found immediately following the report of the independent auditors.

REPORTING ENTITY. All City funds, departments, commissions, and other organizations for which the City of Cambridge is financially accountable are presented within the Comprehensive Annual Financial Report. The Cambridge Fire Relief Association does not meet the established criteria for inclusion in the reporting entity, and accordingly is excluded from this report.

GENERAL INFORMATION. The City of Cambridge was formed on January 21, 1876. Cambridge became a statutory City on January 1, 1974. The City of Cambridge as it exists today consists of 7.9 square miles. Cambridge has a population estimated at 9,862. Cambridge is a suburb of the northern metropolitan area, the City of Cambridge is a forty-minute drive from Minneapolis and Saint Paul.

To the Honorable Mayor and City Council
City of Cambridge, Minnesota

SERVICES PROVIDED. The City of Cambridge provides various services to the residents in the community. The current services are:

- I. General Government
 - a) Mayor & Council
 - b) Administration
 - c) Elections
 - d) Finance
 - e) Legal
 - f) Building
 - g) Planning
 - h) Engineering
 - i) City Hall Buildings

- II. Public Safety
 - a) Police Protection
 - b) Fire Protection
 - c) Emergency Management
 - d) Animal Control

- III. Public Works
 - a) Street Maintenance
 - b) Street Lighting
 - c) Park Maintenance
 - d) Water Maintenance
 - e) Sewer Maintenance
 - f) Storm Sewer Maintenance
 - g) Airport Maintenance

- IV. Housing & Redevelopment

- V. Municipal Liquor Store

GOVERNMENT STRUCTURE. Cambridge is a statutory city with the City Council appointing a City Administrator. The City Administrator has operating responsibilities for all City functions.

To the Honorable Mayor and City Council
 City of Cambridge, Minnesota

ECONOMIC CONDITION AND OUTLOOK

The population of Cambridge is increasing due to construction of additional housing unit. Cambridge is also still experiencing growth in its commercial base and development as a regional trade center.

The City's General Fund has three major categories of revenue, which accounted for 96% of the total in 2022. They are general property taxes at 69%, licenses and permits at 8% and intergovernmental revenues at 19%. Intergovernmental revenue includes state aids, such as local government aid, highway maintenance aid and police aid as well as payments from the Cambridge-Isanti School District for school resource officers. Local Government Aid (LGA), from the State of Minnesota makes up approximately 70% of intergovernmental revenue and totals \$1,059,979.

In 2022, the City recognized an increase of approximately 4% in general fund intergovernmental revenue as listed below as compared to 2021. The recent history of LGA from 2013 through 2022 is highlighted in the table as follows:

	<u>LGA</u>
2013	426,004
2014	689,437
2015	725,399
2016	736,066
2017	744,292
2018	802,355
2019	806,834
2020	955,567
2021	1,020,839
2022	1,059,979

In 2022, the City had a 29% decrease in license and permits as compared to 2021. The number of single-family home starts dropped from 136 in 2021 to 5 in 2022. Inflation in the cost of building materials was a factor in the decline. However, the City received a substantial amount of revenue from licenses and permits from 2013 through 2022. The past 10 years are shown below:

	<u>Revenues</u>	<u>Increase (Decrease)</u>
2013	317,572	66,929
2014	310,730	(6,842)
2015	385,333	74,603
2016	395,993	10,660
2017	733,126	337,133
2018	502,729	(230,397)
2019	414,484	(88,245)
2020	489,618	75,134
2021	955,065	465,447
2022	678,365	(276,700)

To the Honorable Mayor and City Council
City of Cambridge, Minnesota

EMPLOYMENT

Commercial and industrial development is helping to improve the employment outlook for Cambridge.

Major employers in the Cambridge area are as follows:

<u>Employer</u>	<u>Product/Service</u>	<u>Approximate # of Employees</u>
Cambridge Medical Center	Health care facility	700
Grace Pointe Crossing	Nursing home	500
Wal-Mart Supercenter	Retail merchandise	335
I.S.D. No. 911 (Cambridge-Isanti)	Elementary and secondary education	832
Isanti County	County government	294

MAJOR INITIATIVES

FOR THE YEAR. The City has many accomplishments to report for 2022 as detailed below.

In 2022, the City Council, City Administrator and key management staff worked to implement the City’s vision and core strategies to achieve that vision as defined at the end of 2021. Highlights from vision and core strategies are as follows:

City of Cambridge Vision Statement

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

Core Strategy #1: Encourage and facilitate the revitalization and restoration of a vibrant downtown

Core Strategy #2: Deliver exceptional public services

Core Strategy #3: Connect opportunities to facilitate thriving commercial and industrial sectors

Core Strategy #4: Be responsible and flexible in managing the City’s administrative functions

Core Strategy #5: Foster engaged, informed, and involved citizens and community

Core Strategy #6: Enhance the City’s presence as a regional hub

Core Strategy #7: Provide diverse amenities for a high quality of life

Core Strategy #8: Highlight and capitalize on natural resources

To the Honorable Mayor and City Council
City of Cambridge, Minnesota

Specifically in 2022, the City has expended significant effort on its downtown revitalization plans. The City has been studying barriers to redevelopment in downtown and developing new programs to overcome these barriers. We spent time engaging the downtown business owners and the community at large on proposed changes to the downtown business district. We expect in 2023 to implement our new initiatives to promote downtown redevelopment. Also, early in 2023, the City purchased land to provide additional parking for the downtown business district.

Local Option Sales Tax

After voter's approved a local option sales tax referendum question in November, 2018, the State of Minnesota passed the required legislation to allow the City of Cambridge to begin collecting a .5% local sales tax to fund a new library, future street improvement projects and future improvements to Sandquist Park. In 2022, the City completed improvements to Sandquist Park which included addition of a softball field, two baseball fields, a multi-purpose field and additional parking.

Residential & Commercial Development

While residential development in the City has been strong during the past several years, in 2022 the City experienced a sharp decline in single family home construction. Significant inflation in the cost of building materials was a major factor in the slowing of single-family home construction. The City expects in 2023 that this trend will reverse as a new subdivision, Cambridge Cove, is expected to start construction. Cambridge Cove is expected to have 206 new single-family homes when completed.

The City did see activity in commercial development during 2022. Specifically, Pizza Ranch began construction in 2022 and expected to open in 2023. In addition, two Kwik Trip Convenience Store locations opened within the City during 2022.

Infrastructure Development

During 2022, the City completed a street reconstruction project in the southwest quadrant of the City. Streets, sidewalks and trails were replaced in the north half of the Goldenwood neighborhood. The south half of the Goldenwood neighborhood is scheduled for replacement in 2024.

FOR THE FUTURE. The City continues to focus on quality of life improvements throughout the City. These efforts cover a broad array of areas, including protecting and improving the environment, expanding recreational opportunities, expanding city services, and increased communication between city representatives and the public.

Other City information can be obtained at our website located at www.ci.cambridge.mn.us.

To the Honorable Mayor and City Council
City of Cambridge, Minnesota

FINANCIAL INFORMATION

INTERNAL CONTROL. The City's accounting system was developed and is continually evaluated to assure the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance in the areas of: (1) safeguarding assets against loss from unauthorized use or disposition; and (2) reliability of financial records and convenience of access for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance adopted by the City of Cambridge recognizes that: (1) the evaluation of cost and benefits requires estimates and judgments by management; and (2) the cost of a control should not exceed the benefits likely to be derived. All internal controls are evaluated against the above criteria. It is our belief that the City's internal accounting controls adequately safeguard the City's assets and also provide reasonable assurance of properly recording financial transactions.

BUDGETING CONTROLS. In addition to internal accounting controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the City Council. Activities of the General Fund, certain Special Revenue Funds and Debt Service Fund are included in the annual budget. Expenditures may not legally exceed budgeted appropriations on a fund level without City Council authorization.

As demonstrated by the statements and schedules included in the financial section of this report, the City continues to meet its responsibility for sound financial management.

RELEVANT FINANCIAL POLICIES. The City relies on many financial policies to promote proper financial management and financial reporting. Specifically, three policies are particularly important to the City during 2022:

1. The City has a policy regarding General Fund unassigned fund balance policy which sets down guidelines for maintaining the proper reserve level. Specifically, the policy prescribes the following:
 - Maintenance of fund balance not less than 30-50% of the ensuing year's General Fund tax levy and Local Government Aid from the State of MN.
 - Maintenance of fund balance to cover accumulated compensated absences and prepaid items.
 - Maintenance of fund balance for emergencies at a level of 5% of ensuing year's general fund expenditures.
2. Since 2001, the City has had a fairly aggressive schedule for replacing the infrastructure in the original sections of the City of Cambridge. An essential part of funding this infrastructure comes from assessment to property owners that receive the benefit of the replacement. The City's assessment policy describes the process for determining assessments for property owners as well as setting repayment terms and interest rates.

To the Honorable Mayor and City Council
City of Cambridge, Minnesota

3. The City's most valued financial policy is its Long Range Financial Planning Policy. On an annual basis, the City Staff and Council work together to update its financial plan. The plan encompasses all funds and considers staffing levels, equipment purchases, capital project planning, debt management, as well as tax and utility rates. The policy also includes the practice of benchmarking its tax rate against all cities in the State of MN to determine the appropriate level for future tax levies.

OTHER INFORMATION

INDEPENDENT AUDIT. State Statutes require an annual audit by independent certified public accountants. Redpath and Company, Ltd. was engaged by the City to render an opinion on the City's financial statements. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report.

ACKNOWLEDGMENTS. The preparation of this report could not have been accomplished without the efficient services of the Finance Department staff and the consultation of the City's auditing firm. Staff members, Joleen Kriesel, Linda Gerlach and Christine Hadley have my sincere appreciation for their contribution in the preparation of this report.

I also want to express our appreciation to the Mayor, members of the City Council, and City Administrator for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,



Caroline Moe
Director of Finance

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Government Finance Officers Association

Certificate of
Achievement
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Reporting

Presented to

**City of Cambridge
Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

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CITY OF CAMBRIDGE, MINNESOTA

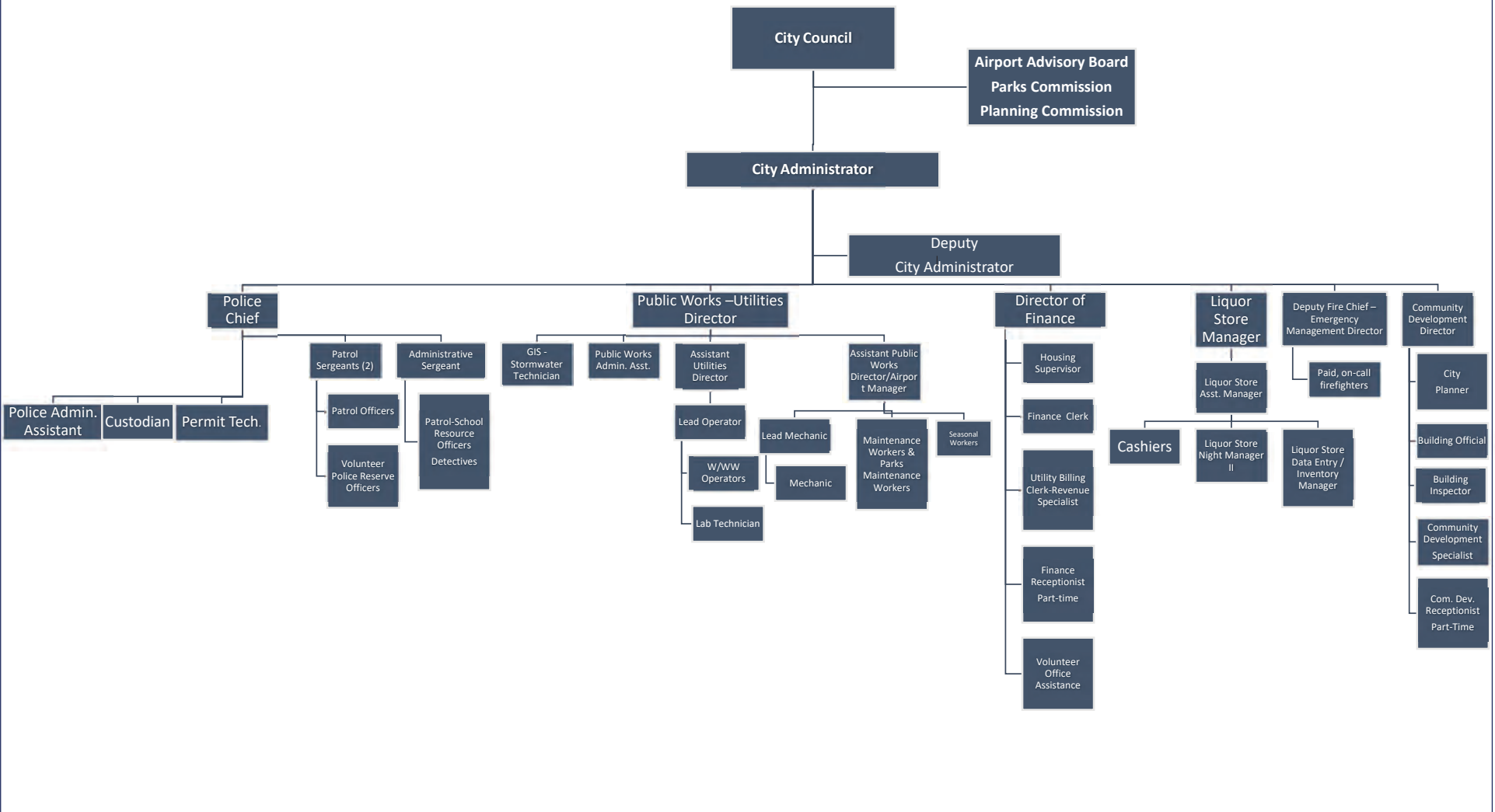
ORGANIZATION

December 31, 2022

	<u>Term Expires</u>
Mayor: Jim Godfrey	December 31, 2026
Council Members:	
Kersten Barfknecht-Conley	December 31, 2022
Lisa Iverson	December 31, 2024
Robert Shogren	December 31, 2026
Mark Ziebarth	December 31, 2024
Administrator/Clerk: Evan Vogel	Appointed
Director of Finance: Caroline Moe	Appointed
Public Works Director: Todd Schwab	Appointed
City Engineer: Todd Blank	Appointed
Chief of Police: Todd Schuster	Appointed
Attorney: Rupp, Anderson, Squires & Walspurger	Appointed
Fiscal Consultants: Ehlers & Associates	Appointed

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City of Cambridge Organizational Chart



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II. FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Cambridge, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cambridge, Minnesota, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Cambridge, Minnesota's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cambridge, Minnesota, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Cambridge, Minnesota and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Report on Summarized Comparative Information

We have previously audited the City of Cambridge, Minnesota's 2021 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information in our report dated March 16, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Cambridge, Minnesota's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Cambridge, Minnesota's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Cambridge, Minnesota's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Change in Accounting Principle

As described in Note 18 to the financial statements, the City of Cambridge, Minnesota adopted new accounting guidance for the year ended December 31, 2022, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinions are not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and the schedules of pension information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required

supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Cambridge, Minnesota's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules and supplementary financial information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and supplementary financial information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023 on our consideration of the City of Cambridge, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Cambridge, Minnesota's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Cambridge, Minnesota's internal control over financial reporting and compliance.

Redpath and Company, Ltd.
REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

March 28, 2023

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Cambridge, Minnesota (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, as referred to within the table of contents, of this report.

Financial Highlights

The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$117,422,082. Of this amount, \$21,704,257 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies.

The City's total net position increased by \$698,979

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$20,367,744. The amount nonspendable, restricted, committed or assigned was \$17,367,055.

At the end of the current fiscal year the general fund balance of \$3,992,899 included \$427,196 of nonspendable, \$561,275 of committed and \$3,004,428 of unassigned fund balance.

The City's total long-term liabilities (excluding net pension liabilities) increased by \$1,026,485 during the current fiscal year, from \$32,587,177 to \$33,613,662 due to the issuance of bonds to fund the 2022 Street Improvement Project offset by scheduled principal payments.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

Management's Discussion and Analysis

The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) and from other functions that are intended to recover all or a significant portion of their costs through user fees and charges for services (business-type activities). The governmental activities of the City include general government, housing and redevelopment, public safety and public works. The business-type activities of the City include water, wastewater, storm sewer, street lights, municipal liquor sales and housing.

The government-wide financial statements can be found on Statements 1 and 2 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near term financial decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Management's Discussion and Analysis

The City maintains four individual major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the following major funds:

- General Fund
- Debt Service Fund
- Redevelopment Capital Fund
- Local Option Sales Tax Fund
- 2022 Street Improvement Project Fund

Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of subcombining statements elsewhere in this report.

The City adopts an annual appropriated budget for its general, certain special revenue funds and debt service fund.

A budgetary comparison statement has been provided for those funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on Statements 3 through 5 of this report.

Proprietary funds. The City maintains six enterprise funds and two internal service funds as a part of its proprietary fund type. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, wastewater, storm sewer, street lights, municipal liquor sales, and housing operations.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the following funds:

Enterprise funds:

- Water
- Wastewater
- Storm Sewer
- Street Lights
- Municipal Liquor Store
- Housing

The internal service funds are in a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds are provided elsewhere in this report as Statements 25 through 27.

Management’s Discussion and Analysis

The basic proprietary fund financial statements can be found on Statements 6 through 8 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following Statement 8 of this report.

Other information. The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information on budgetary comparisons and pensions. Combining and individual fund statements can be found on Statements 16 through 27 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$117,422,082 at the close of the most recent fiscal year.

The largest portion of the City’s net position (\$89,042,524 or 76%) reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 26,029,620	\$22,818,535	\$ 10,975,796	\$10,938,934	\$37,005,416	\$33,757,469
Capital assets	66,436,855	63,883,000	55,752,174	58,216,118	122,189,029	122,099,118
Total assets	92,466,475	86,701,535	66,727,970	69,155,052	159,194,445	155,856,587
Total deferred outflows of resources	4,683,224	2,893,498	-	-	4,683,224	2,893,498
Other liabilities	2,559,750	1,481,801	439,666	392,541	2,999,416	1,874,342
Noncurrent liabilities	25,994,119	17,511,607	15,966,602	17,748,345	41,960,721	35,259,952
Total liabilities	28,553,869	18,993,408	16,406,268	18,140,886	44,960,137	37,134,294
Total deferred inflows of resources	1,436,037	4,806,492	59,413	86,196	1,495,450	4,892,688
Net position:						
Net investment in capital assets	48,959,849	49,467,130	40,082,675	40,700,089	89,042,524	90,167,219
Restricted	6,675,301	5,088,270	-	-	6,675,301	5,088,270
Unrestricted	11,524,643	11,239,733	10,179,614	10,227,881	21,704,257	21,467,614
Total net position	\$67,159,793	\$65,795,133	\$50,262,289	\$50,927,970	\$117,422,082	\$116,723,103

Management’s Discussion and Analysis

The City adopted the accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* in 2015. Essentially, the standard required the unfunded portion of defined benefit pension plans to be reported by all participating employers. Recording the net pension liability and the pension related deferred outflows and inflows of resources do not change the City’s future funding requirements or obligations under the plans, which are determined by Minnesota statutes.

Net position was negatively impacted by \$3,959,620 at December 31, 2022 due to this standard. Pension-related amounts included in the above schedule related to the standard are as follows:

Deferred outflows of resources	\$4,683,224
Deferred inflows of resources	(295,785)
Noncurrent liabilities	<u>(8,347,059)</u>
Total	<u><u>(\$3,959,620)</u></u>

A portion of the City’s net positions represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$21,704,257 may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

Management's Discussion and Analysis

Governmental Activities

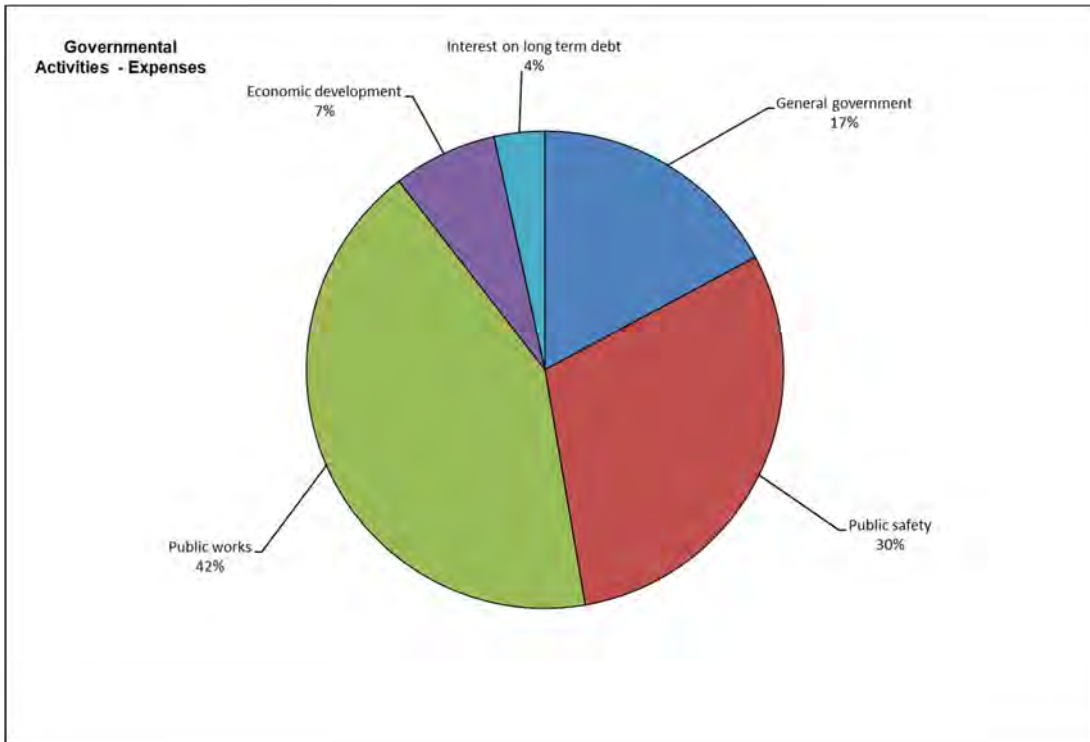
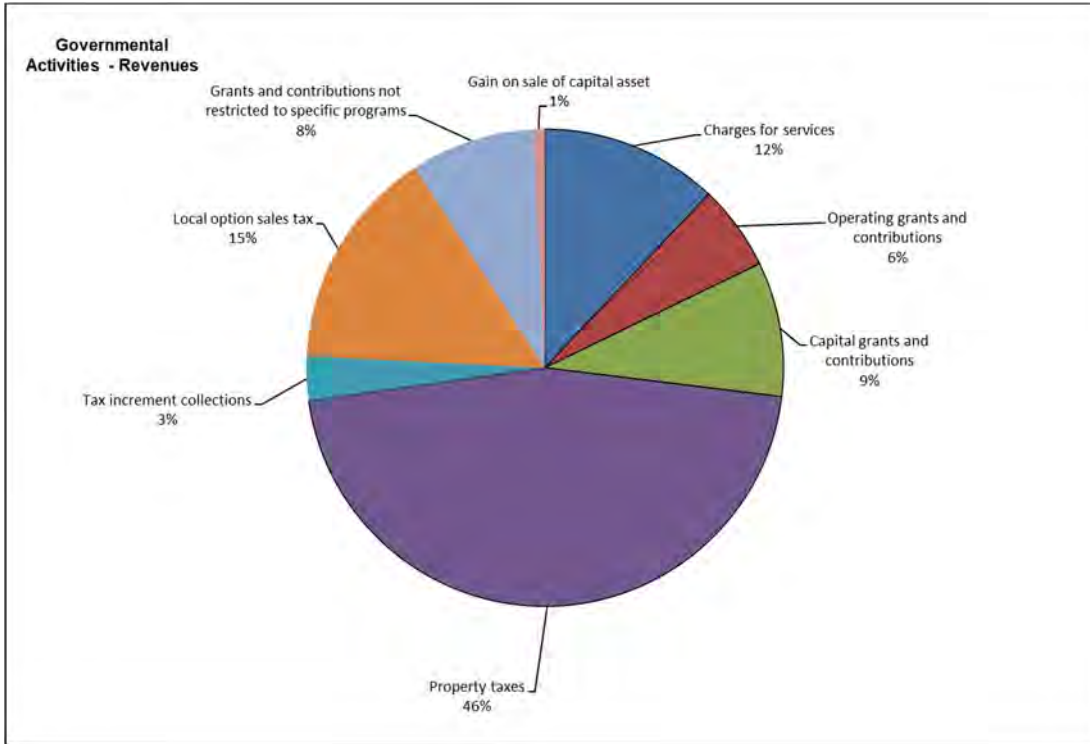
Governmental activities increased the City's net position by \$1,364,660 as the result of strong local option sales tax collections and additional transfers in from municipal liquor store. Business activities decreased the City's net position by \$665,681 primarily due to planned reductions in the fund balance of the Wastewater fund.

City of Cambridge, Minnesota's Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$1,531,237	\$1,969,009	\$12,244,007	\$12,374,241	\$13,775,244	\$14,343,250
Operating grants and contributions	735,214	523,529	-	87,113	735,214	610,642
Capital grants and contributions	1,161,754	1,588,218	161,755	797,602	1,323,509	2,385,820
General revenues:						
Property taxes	5,835,367	5,597,350	-	-	5,835,367	5,597,350
Tax increment collections	378,706	529,573	-	-	378,706	529,573
Local option sales tax	1,914,082	1,677,517	-	-	1,914,082	1,677,517
Grants and contributions not restricted to specific programs	1,066,721	1,020,839	-	-	1,066,721	1,020,839
Gain on sale of capital asset	103,252	405,485	13,154	-	116,406	405,485
Unrestricted investment earnings	(272,541)	(13,639)	(160,847)	(19,677)	(433,388)	(33,316)
Total revenues	<u>12,453,792</u>	<u>13,297,881</u>	<u>12,258,069</u>	<u>13,239,279</u>	<u>24,711,861</u>	<u>26,537,160</u>
Expenses:						
General government	\$2,030,203	1,898,897	-	-	2,030,203	1,898,897
Public safety	3,557,925	2,572,587	-	-	3,557,925	2,572,587
Public works	4,985,768	4,543,440	-	-	4,985,768	4,543,440
Economic development	835,852	566,142	-	-	835,852	566,142
Interest on long-term debt	404,384	297,334	-	-	404,384	297,334
Water	-	-	1,776,137	1,792,306	1,776,137	1,792,306
Wastewater	-	-	3,451,617	3,146,261	3,451,617	3,146,261
Storm sewer	-	-	524,784	498,479	524,784	498,479
Street Lights	-	-	215,735	251,192	215,735	251,192
Municipal liquor	-	-	5,949,961	6,011,374	5,949,961	6,011,374
Housing	-	-	280,516	243,394	280,516	243,394
Total expenses	<u>11,814,132</u>	<u>9,878,400</u>	<u>12,198,750</u>	<u>11,943,006</u>	<u>24,012,882</u>	<u>21,821,406</u>
Increase in net position before transfers and special items	639,660	3,419,481	59,319	1,296,273	698,979	4,715,754
Transfers	<u>725,000</u>	<u>700,000</u>	<u>(725,000)</u>	<u>(700,000)</u>	<u>-</u>	<u>-</u>
Change in net position	1,364,660	4,119,481	(665,681)	596,273	698,979	4,715,754
Net position - January 1	<u>65,795,133</u>	<u>61,675,652</u>	<u>50,927,970</u>	<u>50,331,697</u>	<u>116,723,103</u>	<u>112,007,349</u>
Net position - December 31	<u>\$67,159,793</u>	<u>\$65,795,133</u>	<u>\$50,262,289</u>	<u>\$50,927,970</u>	<u>\$117,422,082</u>	<u>\$116,723,103</u>

Management's Discussion and Analysis

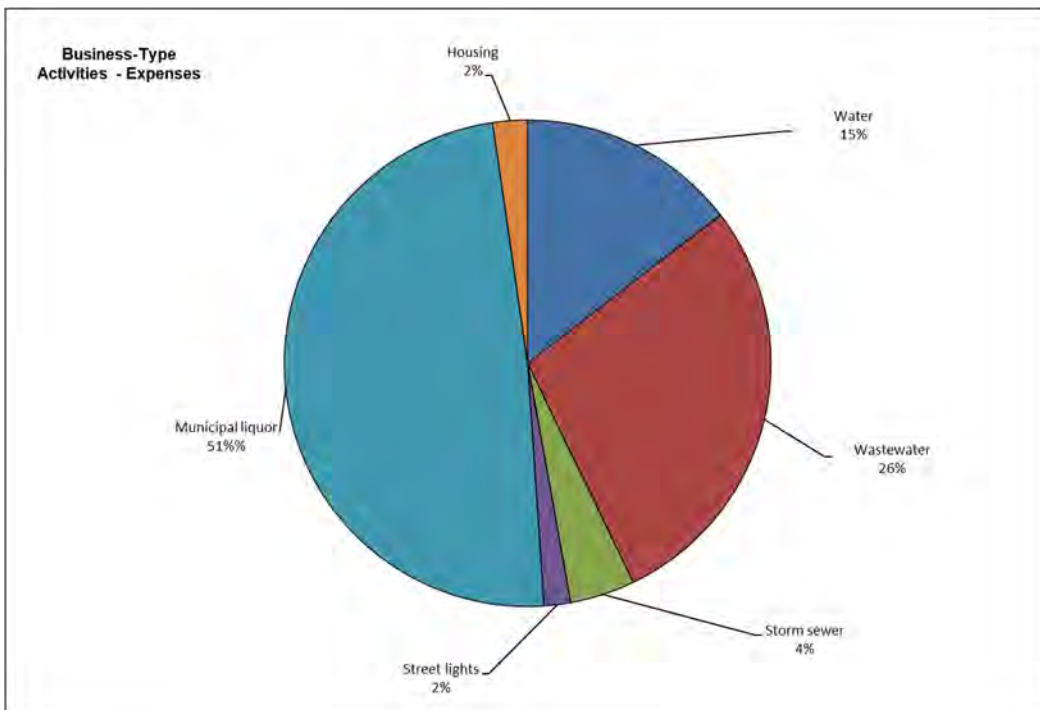
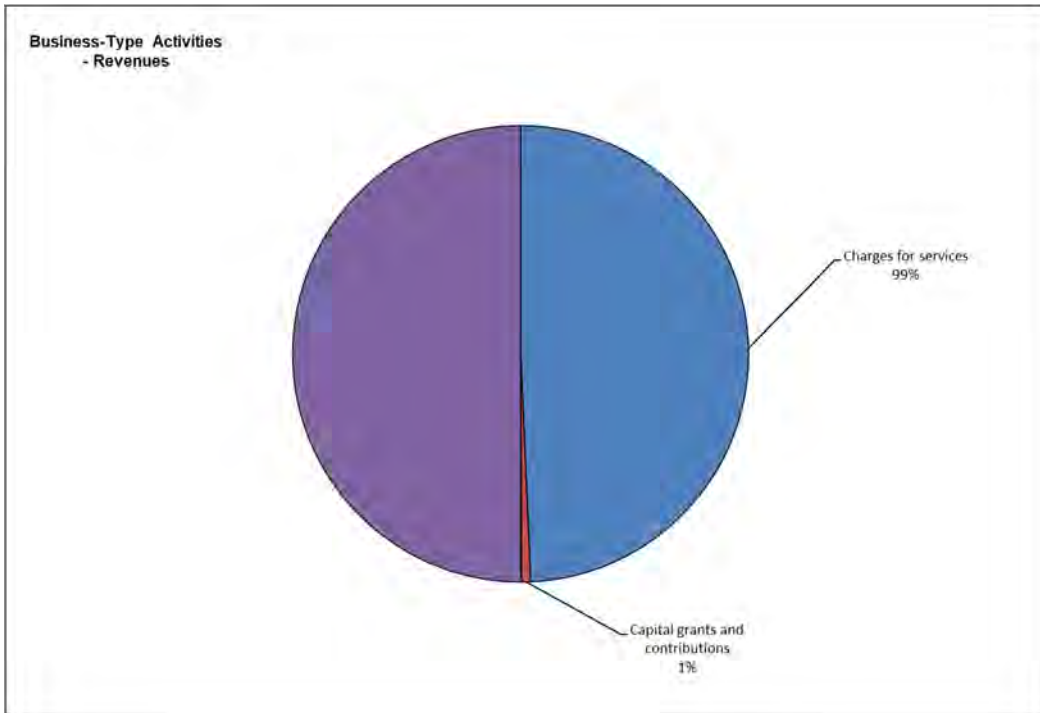
Below are specific graphs which provide comparisons of the governmental activities revenues and expenses:



Management's Discussion and Analysis

Business-Type Activities

Below are specific graphs which provide comparisons of the business-type activities revenues and expenses:



Management's Discussion and Analysis

Financial Analysis of the Government's Funds

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$20,367,744. Approximately 55% or \$11,121,648 of this total amount constitutes assigned fund balance. Approximately 26% or \$5,245,941 of the governmental funds ending fund balance is restricted due to debt covenants or applicable statute. Unassigned fund balance in total is \$3,000,689, which is comprised of unassigned General Fund balance. Of the remainder of the fund balance, \$438,191 is considered nonspendable as it represents \$428,239 for prepaid items and \$9,952 for inventory. Also \$561,275 is committed for compensated absences.

The General Fund fund balance increased by \$168,648 in 2022 due to strong property tax collection, and expenditures less than planned due to staff vacancy.

The Debt Service Funds fund balance increased by \$314,294 due significant special assessment prepayments during the year.

The Redevelopment Capital Fund fund balance decreased by \$92,172 primarily due to transfers out to create new Downtown Grant Program Fund.

The Local Option Sales Tax Fund fund balance increased by \$1,114,082 due to collection of local option sales tax exceeding expectations. Accumulated resources will be used on projects approved by MN State Statute in future years.

The 2022 Street Improvement Project Fund fund balance decreased by \$973,765 due to costs related the capital project.

The nonmajor special revenue funds increased by \$339,052 primarily due accumulation of funds for future projects in the EDA Operating Fund.

The nonmajor capital project funds increased by \$1,757,467, primarily due to accumulation of resources for 2024 Street Improvement Project.

Management’s Discussion and Analysis

Proprietary funds. The City’s proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The unrestricted net position in the respective proprietary funds are Water \$3,435,964 Wastewater \$4,785,594, Storm Sewer \$716,189, Street Lights \$81,182, Municipal Liquor Store \$942,429 and Housing \$326,849. The Water, Wastewater, Storm Sewer, Street Lights, Municipal Liquor Store and Housing funds had changes in net position in 2022 of \$356,892, (\$939,950), (\$131,376), \$31,298, (\$6,414) and \$100,162, respectively.

Budgetary Highlights

General Fund

The General Fund budget was amended during 2022 with a summary of the significant changes detailed as follows.

GENERAL FUND REVENUES AND TRANSFERS IN:

Budgeted General Fund revenues and transfers in were increased by \$706,345 during 2022 from the originally adopted budget as detailed below:

Description	2022 Originally Adopted General Fund Budget	2022 Final Amended General Fund Budget	Increase (Decrease)	Reason for Change in 2022 Budget
Taxes	\$5,466,558	\$5,593,723	\$127,165	Tax collections were better than anticipated in 2022.
Licenses and permits	369,950	678,363	308,413	Permit activity was higher than anticipated due to start of construction on a new restaurant and many commercial remodeling projects.
Intergovernmental	1,373,252	1,518,430	145,178	Increase in amount due to addition of pass-through aid from the State of MN to the Cambridge Fire Relief Association for firefighter pensions and due to higher than expected funding for school resource police officer from the Cambridge-Isanti School District.
Charges for services	198,378	223,989	25,611	Increase due to higher than expected fire protection contract collections along with positive variances in other charge for service lines.
Fines and forfeits	42,000	48,782	6,782	Fine income was higher than anticipated this year.
Other	22,197	15,393	(6,804)	Decreases to fair value of investments were not anticipated to the level experienced.
Transfers from other funds	525,000	625,000	100,000	Increase due to additional transfer of \$100,000 from Northbound Liquor not initially anticipated.
Total	\$7,997,335	\$8,703,680	\$706,345	

Management’s Discussion and Analysis

GENERAL FUND EXPENDITURES AND TRANSFERS OUT:

Budgeted General Fund expenditures and transfers out were decreased by \$704,879 during 2022 from the originally adopted budget as detailed below:

Description	2022 Originally Adopted General Fund Budget	2022 Final Amended General Fund Budget	Increase (Decrease)	Reason for Change in 2022 Budget
Mayor and city council	\$62,210	\$58,876	(\$3,334)	Reduction due to less travel expense to annual conference than expected.
Administration	346,479	338,778	(7,701)	Reduction due to staff vacancies during the year.
Elections	11,900	7,590	(4,310)	Decrease due to lower than expected election judge cost for 2022 as compared to 2020 due to only having 1 primary election in 2022 date versus 2 in 2020.
Finance	352,307	337,835	(14,472)	Decrease due to reduced personnel costs related to timing of compensated absence usage.
Legal	118,000	111,743	(6,257)	Legal expenses were less than anticipated.
Building	336,431	450,014	113,583	Increase due to hiring of contracted building inspector offset by decrease in personnel cost due to delay in hiring of in-house inspection personnel.
Engineering	38,000	32,576	(5,424)	Decrease due to amount of development plan activity that required review by engineer.
Planning	377,673	269,271	(108,402)	Reduction due to lower than expected personnel costs for the year due to staff turnover and unexpected delay in filling new position.
City hall buildings	154,335	139,857	(14,478)	Reduction due to lower than expected contracted maintenance costs.
Police	2,673,756	2,597,807	(75,949)	Reduction due to delays in filling new position.
Fire protection	365,656	487,642	121,986	Increase due to cost of pension pass through funding from the State of MN.
Emergency management	4,600	3,897	(703)	No significant change.
Animal control	5,000	4,800	(200)	No significant change.
Street maintenance	1,480,373	1,478,866	(1,507)	Reduction due to staff vacancies during the year offset by increase in fuel costs for Public Works vehicles.
Park operation and maintenance	532,105	437,915	(94,190)	Reduction due to staff vacancies during the year.
Library operations	100,100	117,938	17,838	Increase due to higher than expected contracted maintenance costs.
Transfers to other funds	(1,038,410)	(1,659,769)	(621,359)	Increase in transfers to support Council initiatives.
Total	\$5,920,515	\$5,215,636	(\$704,879)	

Management’s Discussion and Analysis

GENERAL FUND REVENUES AND TRANSFERS IN:

Budgeted General Fund revenues and transfers are compared to 2022 actual results as detailed below:

Description	2022 Final Amended General Fund Budget	2022 Actual Results	Variance from Budget	Reason for Variance Between 2022 Final Amended Budget and Actual Results
Taxes	\$5,593,723	\$5,593,724	\$1	No significant change.
Licenses and permits	678,363	678,365	2	No significant change.
Intergovernmental	1,518,430	1,518,435	5	No significant change.
Charges for services	223,989	223,990	1	No significant change.
Fines and forfeits	48,782	48,782	-	No significant change.
Other	15,393	15,396	3	No significant change.
Transfer from other funds	625,000	625,000	-	No significant change.
Total	\$8,703,680	\$8,703,692	\$12	

GENERAL FUND EXPENDITURES AND TRANSFERS OUT:

Budgeted General fund expenditures and transfers out are compared to the 2022 actual results as detailed below:

Description	2022 Final Amended General Fund Budget	2022 Actual Results	Variance from Budget	Reason for Variance Between 2022 Final Amended Budget and Actual Results
Mayor and city council	\$58,876	\$58,872	(\$4)	No significant change.
Administration	338,778	338,765	(13)	No significant change.
Elections	7,590	7,587	(3)	No significant change.
Finance	337,835	337,830	(5)	No significant change.
Legal	111,743	111,740	(3)	No significant change.
Building	450,014	450,008	(6)	No significant change.
Engineering	32,576	32,575	(1)	No significant change.
Planning	269,271	269,259	(12)	No significant change.
New city hall buildings	139,857	139,850	(7)	No significant change.
Police	2,597,807	2,597,788	(19)	No significant change.
Fire protection	487,642	487,631	(11)	No significant change.
Emergency management	3,897	3,896	(1)	No significant change.
Animal control	4,800	4,800	-	No significant change.
Street maintenance	1,478,866	1,478,844	(22)	No significant change.
Parks operation and maintenance	437,915	437,898	(17)	No significant change.
Library operations	117,938	117,933	(5)	No significant change.
Transfers to other funds	(1,659,769)	(1,659,768)	1	No significant change.
Total	\$5,215,636	\$5,215,508	(\$128)	

Management's Discussion and Analysis

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of December 31, 2022, amounts to \$122,189,029 (net of accumulated depreciation). Specifically, the City's investment in capital assets includes land, buildings, infrastructure, machinery and equipment and is detailed below:

City of Cambridge, Minnesota's Capital Assets (Net of Depreciation)

Primary Government	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$8,805,437	\$333,800	\$35,286	\$9,103,951
Construction in progress	2,156,925	4,765,544	6,742,251	180,218
Total capital assets, not being depreciated	<u>10,962,362</u>	<u>5,099,344</u>	<u>6,777,537</u>	<u>9,284,169</u>
Capital assets, being depreciated:				
Buildings and structures	16,687,073	1,441,828	492,805	17,636,096
Vehicles, equipment and furniture	8,557,636	339,829	285,626	8,611,839
Streets, airport runways, bridges and signals	73,234,265	5,405,465	-	78,639,730
Total capital assets, being depreciated	<u>98,478,974</u>	<u>7,187,122</u>	<u>778,431</u>	<u>104,887,665</u>
Less accumulated depreciation for:				
Buildings and structures	4,903,078	536,194	483,774	4,955,498
Vehicles, equipment and furniture	6,861,195	541,603	285,626	7,117,172
Streets, airport runways, bridges and signals	33,794,063	1,868,246	-	35,662,309
Total accumulated depreciation	<u>45,558,336</u>	<u>2,946,043</u>	<u>769,400</u>	<u>47,734,979</u>
Total capital assets being depreciated - net	<u>52,920,638</u>	<u>4,241,079</u>	<u>9,031</u>	<u>57,152,686</u>
Governmental activities capital assets - net	<u>\$63,883,000</u>	<u>\$9,340,423</u>	<u>\$6,786,568</u>	<u>\$66,436,855</u>
Primary Government	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$2,878,597	\$ -	\$159,603	\$2,718,994
Construction in progress	-	44,166	-	44,166
Total capital assets, not being depreciated	<u>2,878,597</u>	<u>44,166</u>	<u>159,603</u>	<u>2,763,160</u>
Capital assets, being depreciated:				
Buildings and structures	11,008,964	109,294	51,663	11,066,595
Machinery and equipment	1,485,726	122,701	128,072	1,480,355
Distribution and collection systems	88,169,655	390,709	9,855	88,550,509
Total capital assets, being depreciated	<u>100,664,345</u>	<u>622,704</u>	<u>189,590</u>	<u>101,097,459</u>
Less accumulated depreciation for:				
Buildings and structures	5,359,470	285,788	51,663	5,593,595
Machinery and equipment	1,193,583	81,194	128,072	1,146,705
Distribution and collection systems	38,773,771	2,604,229	9,855	41,368,145
Total accumulated depreciation	<u>45,326,824</u>	<u>2,971,211</u>	<u>189,590</u>	<u>48,108,445</u>
Total capital assets being depreciated - net	<u>55,337,521</u>	<u>(2,348,507)</u>	<u>0</u>	<u>52,989,014</u>
Business-type activities capital assets - net	<u>\$58,216,118</u>	<u>(\$2,304,341)</u>	<u>\$159,603</u>	<u>\$55,752,174</u>

Additional information on the City's capital assets can be found in Note 6.

Management’s Discussion and Analysis

Long-term debt. At the end of the current fiscal year, the City had total long-term debt outstanding of \$33,613,662 an increase of \$1,026,485 from 2021. Of the total debt, \$7,150,000 is for general obligation improvement debt which is supported in part by special assessments. An additional \$9,415,000 is for general obligation sales tax revenue bonds which is supported by revenues derived from the local option sales tax. Also outstanding is \$15,252,000 of revenue bonds which financed capital investments for the water, wastewater and storm sewer operations.

Additional long-term debt in the amount of \$858,378 for compensated absences and \$938,284 for bond premiums was also outstanding at the end of 2022.

City of Cambridge, Minnesota’s Outstanding Debt

General Obligation Improvement Bonds, General Obligation Tax Increment Bonds, Long-Term Notes and Compensated Absences:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Totals</u>	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
General obligation improvement bonds	\$7,150,000	\$3,945,000	\$ -	\$ -	\$7,150,000	\$3,945,000
General obligation sales tax revenue bonds	9,415,000	9,950,000	-	-	9,415,000	9,950,000
Revenue bonds	-	-	15,252,000	17,021,000	15,252,000	17,021,000
Compensated absences	561,275	422,961	297,103	232,316	858,378	655,277
Bond premium	520,785	520,871	417,499	495,029	938,284	1,015,900
Total	<u>\$17,647,060</u>	<u>\$14,838,832</u>	<u>\$15,966,602</u>	<u>\$17,748,345</u>	<u>\$33,613,662</u>	<u>\$32,587,177</u>

During 2022, Standard and Poor’s affirmed the City’s AA bond rating due to consistently very strong liquidity, very strong management conditions, strong institutional framework score, tempered by the level of debt carried by the City.

State Statutes limit the amount of general obligation debt a Minnesota city may issue to 3% of total Estimated Market Value. The current debt limitation for the City of Cambridge, Minnesota is \$19,150,389. Of the City’s outstanding debt, \$3,780,000 is counted within the statutory limitation.

Additional information on the City’s long-term debt can be found in Note 7.

Requests for information. This financial report is designed to provide a general overview of the City’s finances for all those with an interest in the government’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, 300 Third Avenue NE, Cambridge, Minnesota 55008.

BASIC FINANCIAL STATEMENTS

CITY OF CAMBRIDGE, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2022
With Comparative Totals For December 31, 2021

Statement 1

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	
			2022	2021
Assets:				
Cash and investments	\$20,507,005	\$9,348,109	\$29,855,114	\$27,912,262
Accrued interest	75,944	-	75,944	24,163
Due from other governmental units	535,833	13,300	549,133	451,878
Accounts receivable - net	71,675	488,193	559,868	550,256
Prepaid items	428,239	401,821	830,060	306,891
Internal balances	108,593	(108,593)	-	-
Loan receivable	57,932	-	57,932	75,473
Land held for resale	1,304,444	-	1,304,444	-
Property taxes receivable	131,230	-	131,230	120,251
Special assessments receivable	1,658,521	168,589	1,827,110	2,634,279
Lease receivable	1,140,252	59,413	1,199,665	870,634
Inventories - at cost	9,952	604,964	614,916	612,805
Net pension asset	-	-	-	198,577
Capital assets (net of accumulated depreciation):				
Land	9,103,951	2,718,994	11,822,945	11,684,034
Construction in progress	180,218	44,166	224,384	2,156,925
Buildings and structures	12,680,598	5,473,000	18,153,598	17,433,489
Vehicle, equipment and furniture	1,494,667	333,650	1,828,317	1,988,584
Infrastructure	42,977,421	47,182,364	90,159,785	88,836,086
Total assets	92,466,475	66,727,970	159,194,445	155,856,587
Deferred outflows of resources:				
Related to pensions	4,683,224	-	4,683,224	2,893,498
Liabilities:				
Accounts payable	288,318	197,227	485,545	497,170
Contracts payable	391,221	-	391,221	57,786
Deposits payable	367,718	35,717	403,435	188,115
Salaries and withholdings payable	294,116	-	294,116	257,224
Accrued liabilities	-	78,309	78,309	74,348
Accrued interest payable	205,303	128,413	333,716	295,910
Unearned revenue	1,013,074	-	1,013,074	503,789
Compensated absences payable:				
Due within one year	100,000	297,103	397,103	332,316
Due in more than one year	461,275	-	461,275	322,961
Bonds payable:				
Due within one year	1,155,000	2,045,000	3,200,000	3,109,000
Due in more than one year	15,930,785	13,624,499	29,555,284	28,822,900
Net pension liability:				
Due in more than one year	8,347,059	-	8,347,059	2,672,775
Total liabilities	28,553,869	16,406,268	44,960,137	37,134,294
Deferred inflows of resources:				
Related to leases	1,140,252	59,413	1,199,665	870,634
Related to pensions	295,785	-	295,785	4,022,054
Total deferred inflows of resources	1,436,037	59,413	1,495,450	4,892,688
Net position:				
Net investment in capital assets	48,959,849	40,082,675	89,042,524	90,109,433
Restricted for:				
Debt service	3,990,222	-	3,990,222	4,419,137
Tax Increment	163,956	-	163,956	124,863
Public safety programs	29,314	-	29,314	21,754
Trails program	169,364	-	169,364	143,690
Economic development programs	-	-	-	76,836
Pensions	-	-	-	198,577
Local option sales tax funded programs	2,301,684	-	2,301,684	1,187,602
Park Dedication	20,761	-	20,761	-
Unrestricted	11,524,643	10,179,614	21,704,257	20,441,211
Total net position	\$67,159,793	\$50,262,289	\$117,422,082	\$116,723,103

The accompanying notes are an integral part of these financial statements.

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Primary Government	
							Totals	Totals
						2022	2021	
Primary government:								
Governmental activities:								
General government	\$2,030,203	\$700,798	\$1,384	\$ -	(\$1,328,021)	\$ -	(\$1,328,021)	(\$912,439)
Public safety	3,557,925	221,114	475,300	-	(\$2,861,511)	-	(2,861,511)	(1,957,773)
Public works	4,985,768	421,832	182,797	1,161,754	(\$3,219,385)	-	(3,219,385)	(2,314,153)
Economic development	835,852	187,493	75,733	-	(\$572,626)	-	(572,626)	(315,945)
Interest on long-term debt	404,384	-	-	-	(\$404,384)	-	(404,384)	(297,334)
Total governmental activities	<u>11,814,132</u>	<u>1,531,237</u>	<u>735,214</u>	<u>1,161,754</u>	<u>(8,385,927)</u>	<u>-</u>	<u>(8,385,927)</u>	<u>(5,797,644)</u>
Business-type activities:								
Water	\$1,776,137	\$2,104,645	\$ -	\$4,611	\$ -	\$333,119	\$333,119	\$438,280
Wastewater	3,451,617	2,543,108	-	69,070	-	(839,439)	(839,439)	168,897
Storm sewer	524,784	404,251	-	-	-	(120,533)	(120,533)	(110,256)
Street lights	215,735	248,111	-	-	-	32,376	32,376	(12,420)
Municipal liquor	5,949,961	6,655,268	-	-	-	705,307	705,307	750,951
Housing	280,516	288,624	-	88,074	-	96,182	96,182	80,498
Total business-type activities	<u>12,198,750</u>	<u>12,244,007</u>	<u>-</u>	<u>161,755</u>	<u>-</u>	<u>207,012</u>	<u>207,012</u>	<u>1,315,950</u>
Total primary government	<u>\$24,012,882</u>	<u>\$13,775,244</u>	<u>\$735,214</u>	<u>\$1,323,509</u>	<u>(8,385,927)</u>	<u>207,012</u>	<u>(8,178,915)</u>	<u>(4,481,694)</u>
General revenues:								
Property taxes					5,835,367	-	5,835,367	5,597,350
Tax increment collections					378,706	-	378,706	529,573
Local option sales tax					1,914,082	-	1,914,082	1,677,517
Grants and contributions not restricted to specific programs					1,066,721	-	1,066,721	1,020,839
Unrestricted investment earnings								
Interest earned on investments					173,737	61,417	235,154	-
Net increase (decrease) in fair value of investments					(446,278)	(222,264)	(668,542)	(33,316)
Gain on sale of capital asset					103,252	13,154	116,406	405,485
Transfers					725,000	(725,000)	-	-
Total general revenues and transfers					<u>9,750,587</u>	<u>(872,693)</u>	<u>8,877,894</u>	<u>9,197,448</u>
Change in net position					<u>1,364,660</u>	<u>(665,681)</u>	<u>698,979</u>	<u>4,715,754</u>
Net position - January 1,					<u>65,795,133</u>	<u>50,927,970</u>	<u>116,723,103</u>	<u>112,007,349</u>
Net position - December 31					<u>\$67,159,793</u>	<u>\$50,262,289</u>	<u>\$117,422,082</u>	<u>\$116,723,103</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CAMBRIDGE, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2022
With Comparative Totals For December 31, 2021

	General Fund	Debt Service Fund	Redevelopment Capital Fund
Assets			
Cash and investments	\$4,203,314	\$2,560,862	\$1,077,882
Accrued interest	75,944	-	-
Due from other governmental units	8,932	-	-
Accounts receivable - net	71,659	-	-
Interfund receivable	-	-	-
Prepaid items	427,196	-	-
Loan receivable	-	-	-
Land held for resale	-	-	1,304,444
Property taxes receivable:			
Delinquent	63,913	3,457	-
Due from County	63,603	-	-
Special assessments receivable	-	1,631,206	-
Lease receivable	470,497	-	-
Inventory	-	-	-
Total assets	<u>\$5,385,058</u>	<u>\$4,195,525</u>	<u>\$2,382,326</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities:			
Interfund payable	\$ -	\$ -	\$ -
Accounts payable	217,649	-	-
Contracts payable	-	-	-
Deposits payable	345,684	-	-
Salaries payable	294,116	-	-
Unearned revenue	300	-	-
Total liabilities	<u>857,749</u>	<u>0</u>	<u>0</u>
Deferred inflows of resources:			
Related to leases	470,497	-	-
Unavailable revenue	63,913	1,634,663	-
Total deferred inflows of resources	<u>534,410</u>	<u>1,634,663</u>	<u>-</u>
Fund balance:			
Nonspendable	427,196	-	-
Restricted	-	2,560,862	-
Committed	561,275	-	-
Assigned	-	-	2,382,326
Unassigned	3,004,428	-	-
Total fund balance (deficit)	<u>3,992,899</u>	<u>2,560,862</u>	<u>2,382,326</u>
Total liabilities, deferred inflows of resources, and fund balance (deficit)	<u>\$5,385,058</u>	<u>\$4,195,525</u>	<u>\$2,382,326</u>

Fund balance reported above

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds.

Other long-term assets are not available to pay for current-period expenditures, and therefore, are reported as unavailable revenue in the funds.

Net pension (liability)/asset related to the Saint Anthony Fire Department pension plan.

Deferred outflows of resources related to the Saint Anthony Fire Department pension plan.

Deferred inflows of resources related to the Saint Anthony Fire Department pension plan.

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.

Internal service funds are used by management to charge the cost of insurance and pension benefits to individual funds.

The assets and liabilities are included in the government-wide statement of net position.

Net position of governmental activities

Local Option Sales Tax Fund	2022 Street Improvement Project Fund	Other Governmental Funds	Intra Activity Eliminations	Totals Governmental Funds	
				2022	2021
\$1,935,489	\$409,883	\$9,987,155	\$ -	\$20,174,585	\$18,074,916
-	-	-	-	75,944	24,163
366,195	-	160,706	-	535,833	451,878
-	-	-	-	71,659	79,191
-	-	2,559	(2,559)	-	-
-	-	1,043	-	428,239	287,575
-	-	57,932	-	57,932	75,473
-	-	-	-	1,304,444	-
-	-	257	-	67,627	65,008
-	-	-	-	63,603	55,243
-	-	27,315	-	1,658,521	2,452,191
-	-	669,755	-	1,140,252	784,438
-	-	9,952	-	9,952	21,927
<u>\$2,301,684</u>	<u>\$409,883</u>	<u>\$10,916,674</u>	<u>(\$2,559)</u>	<u>\$25,588,591</u>	<u>\$22,372,003</u>
\$ -	\$ -	\$2,559	(\$2,559)	\$ -	\$ -
-	24,168	46,501	-	288,318	355,044
-	385,715	5,506	-	391,221	57,786
-	-	22,034	-	367,718	156,385
-	-	-	-	294,116	257,224
-	-	1,012,774	-	1,013,074	503,789
<u>0</u>	<u>409,883</u>	<u>1,089,374</u>	<u>(\$2,559)</u>	<u>2,354,447</u>	<u>1,330,228</u>
-	-	669,755	-	1,140,252	784,438
-	-	27,572	-	1,726,148	2,517,199
-	-	697,327	-	2,866,400	3,301,637
-	-	10,995	-	438,191	309,502
2,301,684	-	383,395	-	5,245,941	3,701,313
-	-	-	-	561,275	422,961
-	-	8,739,322	-	11,121,648	10,191,137
-	-	(3,739)	-	3,000,689	3,115,225
<u>2,301,684</u>	<u>0</u>	<u>9,129,973</u>	<u>0</u>	<u>20,367,744</u>	<u>17,740,138</u>
<u>\$2,301,684</u>	<u>\$409,883</u>	<u>\$10,916,674</u>	<u>(\$2,559)</u>	<u>\$25,588,591</u>	<u>\$22,372,003</u>
				\$20,367,744	\$17,740,138
				66,436,855	63,883,000
				1,726,148	2,517,199
				(190,540)	198,577
				243,835	17,481
				(110,132)	(174,702)
				(17,852,363)	(14,990,405)
				(3,461,754)	(3,396,155)
				<u>\$67,159,793</u>	<u>\$65,795,133</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CAMBRIDGE, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	General Fund	Debt Service Fund	Redevelopment Capital Fund
Revenues:			
General property taxes	\$5,593,724	\$239,024	\$ -
Tax increment collections	-	-	-
Licenses and permits	678,365	-	-
Intergovernmental	1,518,435	-	-
Special assessments	-	735,871	-
Charges for services	223,990	-	-
Local sales tax	-	-	-
Fines and forfeits	48,782	-	-
Investment income/(loss):			
Interest earned on investments	71,042	10,369	13,484
Net increase (decrease) in fair value of investments	(77,543)	(37,996)	(49,398)
Rents	10,638	-	-
Other	11,259	-	-
Total revenues	<u>8,078,692</u>	<u>947,268</u>	<u>(35,914)</u>
Expenditures:			
Current:			
General government	1,746,486	-	-
Public safety	3,094,115	-	-
Public works	2,034,675	-	-
Economic development	-	-	5,484
Capital outlay:			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Debt service:			
Principal retirement	-	1,110,000	-
Interest	-	347,125	-
Paying agent fees	-	3,475	-
Bond issuance costs	-	-	-
Construction/acquisition costs	-	-	-
Total expenditures	<u>6,875,276</u>	<u>1,460,600</u>	<u>5,484</u>
Revenues over (under) expenditures	<u>1,203,416</u>	<u>(513,332)</u>	<u>(41,398)</u>
Other financing sources (uses):			
Bonds issued	-	-	-
Bond premium	-	-	-
Sale of property	-	-	-
Transfers in	625,000	827,626	35,915
Transfers out	(1,659,768)	-	(86,689)
Total other financing sources (uses)	<u>(1,034,768)</u>	<u>827,626</u>	<u>(50,774)</u>
Net change in fund balance	168,648	314,294	(92,172)
Fund balance - January 1	<u>3,824,251</u>	<u>2,246,568</u>	<u>2,474,498</u>
Fund balance - December 31	<u>\$3,992,899</u>	<u>\$2,560,862</u>	<u>\$2,382,326</u>

The accompanying notes are an integral part of these financial statements.

Local Option Sales Tax Fund	2022 Street Improvement Project Fund	Other Governmental Funds	Intra Activity Eliminations	Totals Governmental Funds	
				2022	2021
\$ -	\$ -	\$ -	\$ -	\$5,832,748	\$5,598,962
-	-	378,706	-	378,706	529,573
-	-	-	-	678,365	955,065
-	337,408	537,056	-	2,392,899	2,235,154
-	-	107,926	-	843,797	421,928
-	-	381,969	-	605,959	725,158
1,914,082	-	-	-	1,914,082	1,677,517
-	-	-	-	48,782	33,554
-	-	-	-	-	-
10,561	13,709	54,572	-	173,737	-
(38,689)	(50,224)	(192,428)	-	(446,278)	(13,639)
-	-	187,493	-	198,131	255,232
-	-	123,747	-	135,006	36,390
<u>1,885,954</u>	<u>300,893</u>	<u>1,579,041</u>	<u>0</u>	<u>12,755,934</u>	<u>12,454,894</u>
-	-	-	-	1,746,486	1,870,572
-	-	-	-	3,094,115	2,758,027
-	-	356,243	-	2,390,918	2,267,219
-	-	738,997	-	744,481	530,314
-	-	85,159	-	85,159	11,894
-	-	64,789	-	64,789	80,840
-	-	294,921	-	294,921	153,374
-	-	-	-	1,110,000	1,070,000
-	-	-	-	347,125	397,607
-	-	-	-	3,475	6,689
-	72,483	-	-	72,483	-
-	4,217,939	562,318	-	4,780,257	2,029,427
<u>0</u>	<u>4,290,422</u>	<u>2,102,427</u>	<u>0</u>	<u>14,734,209</u>	<u>11,175,963</u>
<u>1,885,954</u>	<u>(3,989,529)</u>	<u>(523,386)</u>	<u>0</u>	<u>(1,978,275)</u>	<u>1,278,931</u>
-	3,780,000	-	-	3,780,000	-
-	72,343	-	-	72,343	-
-	-	138,538	-	138,538	794,994
28,128	-	2,644,678	(3,546,347)	615,000	700,000
(800,000)	(836,579)	(163,311)	3,546,347	-	-
<u>(771,872)</u>	<u>3,015,764</u>	<u>2,619,905</u>	<u>0</u>	<u>4,605,881</u>	<u>1,494,994</u>
1,114,082	(973,765)	2,096,519	0	2,627,606	2,773,925
1,187,602	973,765	7,033,454	-	17,740,138	14,966,213
<u>\$2,301,684</u>	<u>\$0</u>	<u>\$9,129,973</u>	<u>\$0</u>	<u>\$20,367,744</u>	<u>\$17,740,138</u>

The accompanying notes are an integral part of these financial statements.

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CITY OF CAMBRIDGE, MINNESOTA

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

Statement 5

	<u>2022</u>	<u>2021</u>
Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:		
Net changes in fund balances - total governmental funds (Statement 4)	\$2,627,606	\$2,773,925
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	2,279,083	(480,819)
The net effect of various miscellaneous transactions involving capital assets is to increase (decrease) net position. In the statement of activities, the gain or loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital asset sold.	274,772	(389,509)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(791,051)	415,633
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(2,670,000)	1,070,000
Internal service funds are used by management to charge the cost of insurance and pension expense to individual funds. This amount is net revenue attributable to governmental activities.	(65,599)	472,597
Governmental funds report pension contributions as expenditures, however pension expense is reported in the Statement of Activities. This amount by which pension expense differed from pension contributions for the Cambridge Fire Department pension plan (Note 9).	(98,193)	108,562
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(191,958)</u>	<u>149,092</u>
Change in net position of governmental activities (Statement 2)	<u><u>\$1,364,660</u></u>	<u><u>\$4,119,481</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF CAMBRIDGE, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2022
With Comparative Totals For December 31, 2021

	Business-Type Activities - Enterprise Funds		
	601 Water	602 Wastewater	603 Storm Sewer
Assets:			
Current assets:			
Cash and cash equivalents	\$3,148,641	\$4,487,557	\$711,599
Due from other governmental units	-	-	-
Accounts receivable:			
Customers	170,605	255,363	38,340
Prepaid items	114,760	270,918	-
Inventories - at cost	-	-	-
Total current assets	<u>3,434,006</u>	<u>5,013,838</u>	<u>749,939</u>
Noncurrent assets:			
Special assessments	143,402	25,187	-
Lease receivable	59,413	-	-
Capital assets:			
Land	1,262,997	976,039	106,416
Construction in progress	42,750	-	-
Buildings and structures	7,560,701	125,425	-
Machinery and equipment	353,841	808,409	16,500
Distribution and collection system	25,285,800	46,083,642	17,181,067
Total capital assets	<u>34,506,089</u>	<u>47,993,515</u>	<u>17,303,983</u>
Less: Allowance for depreciation	<u>(13,647,076)</u>	<u>(23,890,891)</u>	<u>(7,743,528)</u>
Net capital assets	<u>20,859,013</u>	<u>24,102,624</u>	<u>9,560,455</u>
Total noncurrent assets	<u>21,061,828</u>	<u>24,127,811</u>	<u>9,560,455</u>
Total assets	<u>24,495,834</u>	<u>29,141,649</u>	<u>10,310,394</u>
Deferred outflows of resources:			
Related to pensions	-	-	-
Liabilities:			
Current liabilities:			
Accounts payable	22,985	49,939	7,085
Accrued liabilities	2,102	-	-
Accrued interest payable	66,100	35,648	26,665
Deposits payable	-	-	-
Compensated absences payable - current portion	50,257	167,844	-
Bonds payable - current portion	943,672	806,484	294,844
Total current liabilities	<u>1,085,116</u>	<u>1,059,915</u>	<u>328,594</u>
Noncurrent liabilities:			
Bonds payable - noncurrent portion	4,837,602	6,779,444	2,007,453
Net pension liability	-	-	-
Total noncurrent liabilities	<u>4,837,602</u>	<u>6,779,444</u>	<u>2,007,453</u>
Total liabilities	<u>5,922,718</u>	<u>7,839,359</u>	<u>2,336,047</u>
Deferred inflows of resources:			
Related to leases	59,413	-	-
Related to pensions	-	-	-
Total deferred inflows of resources	<u>59,413</u>	<u>0</u>	<u>0</u>
Net position:			
Net investment in capital assets	15,077,739	16,516,696	7,258,158
Unrestricted	3,435,964	4,785,594	716,189
Total net position	<u>\$18,513,703</u>	<u>\$21,302,290</u>	<u>\$7,974,347</u>

Net position reported above
Adjustment to report the cumulative internal balance for the net effect of activity between the internal service funds and the enterprise funds over time.
Net position of business-type activities (Statement 1)

Business-Type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
604 Street Lights	610 Municipal Liquor Store	901 Housing	Totals			
			2022	2021		
\$57,395	\$573,916	\$369,001	\$9,348,109	\$9,622,263	\$332,420	
-	-	13,300	13,300	-	-	
23,885	-	-	488,193	470,493	16	
-	13,368	2,775	401,821	19,316	-	
-	604,964	-	604,964	590,878	-	
<u>81,280</u>	<u>1,192,248</u>	<u>385,076</u>	<u>10,856,387</u>	<u>10,702,950</u>	<u>332,436</u>	
-	-	-	168,589	182,088	-	
-	-	-	59,413	86,196	-	
-	239,500	134,042	2,718,994	2,878,597	-	
-	1,416	-	44,166	-	-	
-	1,408,203	1,972,266	11,066,595	11,008,964	-	
-	227,967	73,638	1,480,355	1,485,726	-	
-	-	-	88,550,509	88,169,655	-	
<u>0</u>	<u>1,877,086</u>	<u>2,179,946</u>	<u>103,860,619</u>	<u>103,542,942</u>	<u>0</u>	
-	(1,028,506)	(1,798,444)	(48,108,445)	(45,326,824)	-	
<u>0</u>	<u>848,580</u>	<u>381,502</u>	<u>55,752,174</u>	<u>58,216,118</u>	<u>0</u>	
<u>0</u>	<u>848,580</u>	<u>381,502</u>	<u>55,980,176</u>	<u>58,484,402</u>	<u>0</u>	
<u>81,280</u>	<u>2,040,828</u>	<u>766,578</u>	<u>66,836,563</u>	<u>69,187,352</u>	<u>332,436</u>	
-	-	-	-	-	4,439,389	
98	96,224	20,896	197,227	142,126	-	
-	76,207	-	78,309	74,348	-	
-	-	-	128,413	144,337	-	
-	-	35,717	35,717	31,730	-	
-	77,388	1,614	297,103	232,316	-	
-	-	-	2,045,000	1,999,000	-	
<u>98</u>	<u>249,819</u>	<u>58,227</u>	<u>2,781,769</u>	<u>2,623,857</u>	<u>0</u>	
-	-	-	13,624,499	15,517,029	-	
-	-	-	-	-	8,156,519	
<u>0</u>	<u>0</u>	<u>0</u>	<u>13,624,499</u>	<u>15,517,029</u>	<u>8,156,519</u>	
<u>98</u>	<u>249,819</u>	<u>58,227</u>	<u>16,406,268</u>	<u>18,140,886</u>	<u>8,156,519</u>	
-	-	-	59,413	86,196	-	
-	-	-	-	-	185,653	
<u>0</u>	<u>0</u>	<u>0</u>	<u>59,413</u>	<u>86,196</u>	<u>185,653</u>	
-	848,580	381,502	40,082,675	40,700,089	-	
81,182	942,429	326,849	10,288,207	10,260,181	(3,570,347)	
<u>\$81,182</u>	<u>\$1,791,009</u>	<u>\$708,351</u>	<u>\$50,370,882</u>	<u>\$50,960,270</u>	<u>(\$3,570,347)</u>	
			\$50,370,882			
			(108,593)			
			<u>\$50,262,289</u>			

The accompanying notes are an integral part of these financial statements.

CITY OF CAMBRIDGE, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds		
	601 Water	602 Wastewater	603 Storm Sewer
Operating revenues:			
Liquor store sales	\$ -	\$ -	\$ -
Customer billings	2,068,088	2,543,108	404,251
Charges for services	-	-	-
Rental and service income	-	-	-
HUD operating subsidy	-	-	-
Other	-	-	-
Insurance dividends	-	-	-
Sale of water meters	36,557	-	-
Total operating revenues	<u>2,104,645</u>	<u>2,543,108</u>	<u>404,251</u>
Operating expenses:			
Cost of liquor store sales	-	-	-
Salaries and wages	275,811	690,325	-
Employee benefits	99,326	262,631	-
Professional services	44,205	137,343	10,391
Shop supplies	34,680	17,021	-
Heat, light, and power	96,595	197,975	-
Maintenance and repairs	215,891	337,850	37,001
Advertising	2,081	-	-
Telephone	5,877	9,480	-
Insurance and bonds	21,450	43,414	-
Office supplies	8,119	9,833	33
Miscellaneous	16,094	17,495	1,998
Claims	-	-	-
Depreciation	846,881	1,591,011	428,750
Total operating expenses	<u>1,667,010</u>	<u>3,314,378</u>	<u>478,173</u>
Operating income (loss)	<u>437,635</u>	<u>(771,270)</u>	<u>(73,922)</u>
Nonoperating revenues (expenses):			
Intergovernmental	-	-	-
Investment income/(loss):			
Interest earned on investments	19,232	33,235	4,071
Net increase (decrease) in fair value of investments	(70,459)	(121,392)	(14,914)
Lottery proceeds-net	-	-	-
Gain on disposal of assets	-	13,154	-
Bond issuance costs	-	-	(4,410)
Interest expense	(107,552)	(86,647)	(42,201)
Miscellaneous	(1,575)	(1,100)	-
Total nonoperating revenues (expenses)	<u>(160,354)</u>	<u>(162,750)</u>	<u>(57,454)</u>

The accompanying notes are an integral part of these financial statements.

Business-Type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
604 Street Lights	610 Municipal Liquor Store	901 Housing	Intra Activity Elimination	Totals		
				2022	2021	
\$ -	\$6,650,278	\$ -	\$ -	\$6,650,278	\$6,755,455	\$ -
243,543	-	-	-	5,258,990	5,345,694	-
-	-	-	-	-	-	511,849
-	-	192,050	-	192,050	185,790	-
-	-	96,574	-	96,574	87,113	-
4,568	386	-	-	4,954	393	-
-	-	-	-	-	-	73,845
-	-	-	-	36,557	80,432	-
<u>248,111</u>	<u>6,650,664</u>	<u>288,624</u>	<u>0</u>	<u>12,239,403</u>	<u>12,454,877</u>	<u>585,694</u>
-	4,953,842	-	-	4,953,842	5,069,084	-
-	447,188	58,899	-	1,472,223	1,373,468	-
-	143,976	23,276	-	529,209	516,689	832,208
-	6,830	52,814	-	251,583	274,045	-
-	1,044	3,921	-	56,666	62,083	-
175,713	32,102	48,244	-	550,629	534,707	-
40,022	56,635	25,328	-	712,727	623,004	-
-	43,231	-	-	45,312	37,221	-
-	7,204	7,201	-	29,762	30,336	-
-	15,158	10,727	-	90,749	86,606	-
-	1,259	397	-	19,641	19,791	-
-	156,170	3,661	-	195,418	192,437	-
-	-	-	-	-	-	68,106
-	61,853	42,716	-	2,971,211	2,928,225	-
<u>215,735</u>	<u>5,926,492</u>	<u>277,184</u>	<u>0</u>	<u>11,878,972</u>	<u>11,747,696</u>	<u>900,314</u>
<u>32,376</u>	<u>724,172</u>	<u>11,440</u>	<u>0</u>	<u>360,431</u>	<u>707,181</u>	<u>(314,620)</u>
-	-	-	-	-	-	66,568
405	3,826	648	-	61,417	-	1,441
(1,483)	(14,016)	-	-	(222,264)	(19,677)	(5,281)
-	4,604	-	-	4,604	6,477	-
-	-	-	-	13,154	-	-
-	-	-	-	(4,410)	-	-
-	-	-	-	(236,400)	(281,909)	-
-	-	-	-	(2,675)	(8,029)	-
<u>(1,078)</u>	<u>(5,586)</u>	<u>648</u>	<u>0</u>	<u>(386,574)</u>	<u>(303,138)</u>	<u>62,728</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CAMBRIDGE, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds		
	601 Water	602 Wastewater	603 Storm Sewer
Income (loss) before capital contributions and transfers	\$277,281	(\$934,020)	(\$131,376)
Capital contributions:			
Capital grant	-	-	-
Connection charges & special assessments	4,611	69,070	-
Total capital contributions	<u>4,611</u>	<u>69,070</u>	<u>0</u>
Transfers:			
Transfers in	100,000	-	-
Transfers out	(25,000)	(75,000)	-
Total transfers	<u>75,000</u>	<u>(75,000)</u>	<u>0</u>
Change in net position	356,892	(939,950)	(131,376)
Net position - January 1	<u>18,156,811</u>	<u>22,242,240</u>	<u>8,105,723</u>
Net position - December 31	<u><u>\$18,513,703</u></u>	<u><u>\$21,302,290</u></u>	<u><u>\$7,974,347</u></u>

Change in net position reported for business-type activities above.
Adjustment for the net effect of the current year activity between the internal service fund
and the enterprise funds net position of business-type activities.
Change in net position of business-type activities (Statement 2).

Business-Type Activities - Enterprise Funds						Governmental Activities - Internal Service Funds
604 Street Lights	610 Municipal Liquor Store	901 Housing	Intra Activity Elimination	Totals		
				2022	2021	
\$31,298	\$718,586	\$12,088	\$ -	(\$26,143)	\$404,043	(\$251,892)
-	-	88,074	-	88,074	50,989	-
-	-	-	-	73,681	746,613	-
<u>0</u>	<u>0</u>	<u>88,074</u>	<u>0</u>	<u>161,755</u>	<u>797,602</u>	<u>0</u>
-	-	-	(100,000)	-	-	110,000
-	(725,000)	-	100,000	(725,000)	(700,000)	-
<u>0</u>	<u>(725,000)</u>	<u>0</u>	<u>0</u>	<u>(725,000)</u>	<u>(700,000)</u>	<u>110,000</u>
31,298	(6,414)	100,162	0	(589,388)	501,645	(141,892)
<u>49,884</u>	<u>1,797,423</u>	<u>608,189</u>	<u>-</u>	<u>50,960,270</u>	<u>50,458,625</u>	<u>(3,428,455)</u>
<u>\$81,182</u>	<u>\$1,791,009</u>	<u>\$708,351</u>	<u>\$0</u>	<u>\$50,370,882</u>	<u>\$50,960,270</u>	<u>(\$3,570,347)</u>
				(\$589,388)		
				(76,293)		
				<u>(\$665,681)</u>		

The accompanying notes are an integral part of these financial statements.

CITY OF CAMBRIDGE, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds		
	601 Water	602 Wastewater	603 Storm Sewer
Cash flows from operating activities:			
Receipts from customers and users	\$2,086,390	\$2,546,536	\$402,286
Payment to suppliers	(431,623)	(726,153)	(42,338)
Payment of wages and benefits	(369,968)	(913,122)	-
Miscellaneous revenue	4,611	-	-
Net cash flows from operating activities	<u>1,289,410</u>	<u>907,261</u>	<u>359,948</u>
Cash flows from noncapital financing activities:			
Transfer from other funds	100,000	-	-
Transfer to other funds	-	-	-
Interfund loans paid	-	-	-
Transfer to General Fund	(25,000)	(75,000)	-
Net cash flows from noncapital financing activities	<u>75,000</u>	<u>(75,000)</u>	<u>0</u>
Cash flows from capital and related financing activities:			
Principal received on special assessments	9,043	4,456	-
Connection fees and related charges	-	69,070	-
Payment to developer for future projects	(113,750)	(269,908)	-
Sale of assets	-	172,757	-
HUD contribution	-	-	-
Acquisition of capital assets	(183,635)	(142,525)	(230,000)
Debt proceeds, net of issue costs, discount & fiscal fees	-	-	225,590
Interest paid on debt	(120,935)	(92,340)	(41,724)
Principal paid on debt	(964,732)	(808,507)	(303,291)
Net cash flows from capital and related financing activities	<u>(1,374,009)</u>	<u>(1,066,997)</u>	<u>(349,425)</u>
Cash flows from investing activities:			
Investment income/(loss):			
Interest earned on investments	19,232	33,235	4,071
Increase (decrease) in fair value of investments	(70,459)	(121,392)	(14,914)
Net cash flows from investing activities	<u>(51,227)</u>	<u>(88,157)</u>	<u>(10,843)</u>
Net increase (decrease) in cash and cash equivalents	(60,826)	(322,893)	(320)
Cash and cash equivalents - January 1	<u>3,209,467</u>	<u>4,810,450</u>	<u>711,919</u>
Cash and cash equivalents - December 31	<u><u>\$3,148,641</u></u>	<u><u>\$4,487,557</u></u>	<u><u>\$711,599</u></u>

The accompanying notes are an integral part of these financial statements.

Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
604 Street Lights	610 Municipal Liquor Store	901 Housing	Totals		
			2022	2021	
\$247,709	\$6,654,119	\$292,611	\$12,229,651	\$12,435,346	\$910,919
(236,373)	(5,280,272)	(147,402)	(6,864,161)	(6,968,716)	(67,534)
-	(572,994)	(80,561)	(1,936,645)	(1,876,450)	(832,208)
-	4,604	-	9,215	11,864	-
<u>11,336</u>	<u>805,457</u>	<u>64,648</u>	<u>3,438,060</u>	<u>3,602,044</u>	<u>11,177</u>
-	-	-	100,000	100,000	110,000
-	(200,000)	-	(200,000)	(300,000)	-
-	-	-	-	566,858	-
-	(525,000)	-	(625,000)	(500,000)	-
<u>0</u>	<u>(725,000)</u>	<u>0</u>	<u>(725,000)</u>	<u>(133,142)</u>	<u>110,000</u>
-	-	-	13,499	11,677	-
-	-	-	69,070	741,226	-
-	-	-	(383,658)	-	-
-	-	-	172,757	-	-
-	-	74,774	74,774	50,989	-
-	(22,636)	(88,074)	(666,870)	(215,979)	-
-	-	-	225,590	-	-
-	-	-	(254,999)	(398,150)	-
-	-	-	(2,076,530)	(1,803,000)	-
<u>0</u>	<u>(22,636)</u>	<u>(13,300)</u>	<u>(2,826,367)</u>	<u>(1,613,237)</u>	<u>0</u>
405	3,826	648	61,417	(19,677)	1,441
(1,483)	(14,016)	-	(222,264)	-	(5,281)
<u>(1,078)</u>	<u>(10,190)</u>	<u>648</u>	<u>(160,847)</u>	<u>(19,677)</u>	<u>(3,840)</u>
10,258	47,631	51,996	(274,154)	1,835,988	117,337
<u>47,137</u>	<u>526,285</u>	<u>317,005</u>	<u>9,622,263</u>	<u>7,786,275</u>	<u>215,083</u>
<u>\$57,395</u>	<u>\$573,916</u>	<u>\$369,001</u>	<u>\$9,348,109</u>	<u>\$9,622,263</u>	<u>\$332,420</u>

The accompanying notes are an integral part of these financial statements.

CITY OF CAMBRIDGE, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds		
	601 Water	602 Wastewater	603 Storm Sewer
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$437,635	(\$771,270)	(\$73,922)
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Intergovernmental revenue	-	-	-
Miscellaneous revenue	-	-	-
Connection fees	4,611	-	-
Depreciation	846,881	1,591,011	428,750
Changes in assets and liabilities:			
Decrease (increase) in receivables	8,022	3,428	(1,965)
Decrease (increase) in prepaid items	527	-	-
Decrease (increase) in inventory	-	-	-
Decrease (increase) in deferred outflows of resources	-	-	-
Increase (decrease) in payables	18,517	84,092	7,085
Increase (decrease) in deferred inflows of resources	(26,783)	-	-
Total adjustments	851,775	1,678,531	433,870
Net cash provided by operating activities	\$1,289,410	\$907,261	\$359,948

The accompanying notes are an integral part of these financial statements.

Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
604 Street Lights	610 Municipal Liquor Store	901 Housing	Totals		
			2022	2021	
\$32,376	\$724,172	\$11,440	\$360,431	\$707,181	(\$314,620)
-	-	-	-	-	66,568
-	4,604	-	4,604	6,477	-
-	-	-	4,611	5,387	-
-	61,853	42,716	2,971,211	2,928,225	-
(402)	-	-	9,083	(21,370)	556
-	961	(335)	1,153	(9,882)	-
-	(14,086)	-	(14,086)	(46,948)	-
-	-	-	-	-	(1,563,372)
(20,638)	27,953	10,827	127,836	32,974	5,483,744
-	-	-	(26,783)	-	(3,661,699)
(21,040)	81,285	53,208	3,077,629	2,894,863	325,797
\$11,336	\$805,457	\$64,648	\$3,438,060	\$3,602,044	\$11,177

The accompanying notes are an integral part of these financial statements.

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Note 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Cambridge, Minnesota (the City) operates under the State of Minnesota Statutory Plan A form of government. The City Council, composed of an elected mayor and four elected trustee or council members, exercises legislative authority and determines all matters of policy.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles as applied to governmental units by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies.

A. FINANCIAL REPORTING ENTITY

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

COMPONENT UNITS

The City has one component unit, the Economic Development Authority (EDA). The EDA is considered a component unit because the governing boards are substantially the same as that of the City and because the City is in a relationship of financial burden with the entity.

The financial position and results of operations of the EDA component unit is presented using the blended method. Blended component units, although legally separate entities, are, in substance, part of the City's operations and as such are reported as special revenue funds, debt service funds, capital project funds and enterprise funds. The component unit includes governmental funds using the modified accrual basis of accounting. Separate financial statements for the EDA are not prepared.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or business-type activity is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or business-type activity. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business-type activity. Taxes and other items not included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, special assessments, intergovernmental revenues, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Debt Service Fund* is used to account for the accumulation of resources and costs related to the servicing of the governmental funds' bonds. While the City maintains sub-funds for each bond issue for external financial reporting purposes, the City maintains one debt service fund.

The *Redevelopment Capital Fund* is used to account for resources and expenditures related to redevelopment of areas within the City of Cambridge.

The *Local Option Sales Tax Fund* is used to account for local option sales tax generated in Cambridge as authorized under legislation approved by the state of Minnesota.

The *2022 Street Improvement Project Fund* is used to account for the accumulation of resources and the costs related to the 2022 Street Improvement Project.

The City reports the following major proprietary funds:

The *Water Fund* accounts for the water service charges which are used to finance the water system operating expenses.

The *Wastewater Fund* accounts for the sewer service charges which are used to finance the sanitary sewer system operating expenses.

The *Storm Sewer Fund* accounts for storm sewer charges which are used to finance the storm sewer operating expenses.

The *Street Lights Fund* accounts for operations of the City's street lights.

The *Municipal Liquor Store Fund* accounts for operations of the municipal liquor store.

The *Housing Fund* accounts for operations of the EDA's apartment and other housing programs.

Additionally, the City reports the following fund type:

Internal Service Fund – accounts for property insurance and pension benefits provided to other departments of the City on a cost reimbursement basis.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services, producing, and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water, Wastewater, Storm Sewer, Street Lights and Municipal Liquor enterprise funds are charges to customers for sales and services. The principal revenue of the Housing Fund is rental income. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. BUDGETS

Budgets are legally adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are legally adopted for the General Fund, Debt Service Fund, EDA Operating Special Revenue Fund, and Airport Operating Special Revenue Fund. Budgeted expenditure appropriations lapse at year end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is not employed by the City because it is at present not considered necessary to ensure effective budgetary control or to facilitate effective cash management.

E. LEGAL COMPLIANCE - BUDGETS

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Administrator submits to the City Council a proposed operating and capital budget for the fiscal year commencing the following January 1. These budgets include proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution on a departmental basis for the General Fund and on the fund basis for the Debt Service Fund, EDA Operating Special Revenue Fund and Airport Operating Special Revenue fund.
4. Interdepartmental or interfund appropriations and deletions are or may be authorized by the City Council with fund (contingency) reserves or additional revenues. Additionally, management cannot amend the budget without Council approval.
5. Formal budgetary integration is employed as a management control device during the year for the General Fund, Debt Service Fund and budgeted Special Revenue Funds.
6. Legal debt obligation indentures determine the appropriation level and debt service tax levies for the Debt Service Fund. Supplementary budgets are provided and reviewed by council for the Proprietary Funds to determine and calculate user charges. These debt service and budget amounts represent general obligation bond indenture provisions, net income for operation, capital maintenance and are not reflected in the financial statements.
7. Expenditures may not legally exceed budgeted appropriations at the total fund level without City Council authorization. Monitoring of budgets is maintained at the expenditure category level (i.e., personnel; material and supplies; other services and charges; miscellaneous; capital outlay) within each activity.
8. The City Council may authorize transfer of budgeted amounts between City funds.
9. The City Council made supplemental budget appropriations throughout the year. Individual amendments were not material in relation to the original appropriations which were adjusted.

F. CASH AND INVESTMENTS

Cash and investment balances from all funds are pooled and invested to the extent available in authorized investments. Investment income is allocated to individual funds on the basis of the fund's equity in the cash and investment pool.

The City provides temporary advances to funds that have insufficient cash balances by means of an advance from another fund shown as interfund receivables in the advancing fund, and an interfund payable in the fund with the deficit, until adequate resources are received. These interfund balances are eliminated on the government-wide financial statements.

Investments are stated at fair value, except for investments in external investment pools that meet GASB 79 requirements, which are stated at amortized cost. Investment income is accrued at the balance sheet date. Investments are stated at fair value, based upon quoted market prices. Investment income is accrued at the balance sheet date.

For purposes of the Statement of Cash Flows, the City considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. All of the cash and investments allocated to the proprietary funds have original maturities of 90 days or less. Therefore the entire balance in the proprietary funds are considered cash equivalents.

G. RECEIVABLES AND PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Interfund loans are classified as “interfund receivables/payables.” Note 10 describes all interfund receivables and payables at December 31, 2022 and the City’s plan to eliminate them in future years. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

Property taxes and special assessments (See Notes 1.H and 1.I) have been reported net of estimated uncollectible accounts. Because utility bills are considered liens on property, no estimated uncollectible amounts are established. Uncollectible amounts are not material for other receivables and have not been reported.

H. PROPERTY TAX REVENUE RECOGNITION

The City Council annually adopts a tax levy and certifies it to the County in December (levy/assessment date) of each year for collection in the following year. The County is responsible for billing and collecting all property taxes for itself, the City, the local School District and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. Real property taxes are payable (by property owners) on May 15 and October 15 of each calendar year. Personal property taxes are payable by taxpayers on February 28 and June 30 of each year. These taxes are collected by the County and remitted to the City on or before July 7 and December 2 of the same year. Delinquent collections for November and December are received the following January. The City has no ability to enforce payment of property taxes by property owners. The County possesses this authority.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The City recognizes property tax revenue in the period for which the taxes were levied. Uncollectible property taxes are not material and have not been reported.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

The City recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes and State credits received by the City in July, December and January are recognized as revenue for the current year. Taxes collected by the County by December 31 (remitted to the City the following January) and taxes and credits not received at year end are classified as delinquent and due from County taxes receivable. The portion of delinquent taxes not collected by the City in January is fully offset by deferred inflow of resources because they are not available to finance current expenditures.

I. SPECIAL ASSESSMENT REVENUE RECOGNITION

Special assessments are levied against benefited properties for the cost or a portion of the cost of special assessment improvement projects in accordance with State Statutes. These assessments are collectible by the City over a term of years usually consistent with the term of the related bond issue. Collection of annual installments (including interest) is handled by the County Auditor in the same manner as property taxes. Property owners are allowed to (and often do) prepay future installments without interest or prepayment penalties.

Once a special assessment roll is adopted, the amount attributed to each parcel is a lien upon that property until full payment is made or the amount is determined to be excessive by the City Council or court action. If special assessments are allowed to go delinquent, the property is subject to tax forfeit sale. Proceeds of sales from tax forfeit properties are remitted to the City in payment of delinquent special assessments. Pursuant to State Statutes, a property shall be subject to a tax forfeit sale after three years unless it is homesteaded, agricultural or seasonal recreational land in which event the property is subject to such sale after five years.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The City generally recognizes special assessment revenue in the period that the assessment roll was adopted by the City Council. However, in cases where the project is not substantially complete, the assessment roll is deemed unearned. Uncollectible special assessments are not material and have not been reported.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Revenue from special assessments is recognized by the City when it becomes measurable and available to finance expenditures of the current fiscal period. In practice, current and delinquent special assessments received by the City are recognized as revenue for the current year. Special assessments that are collected by the County by December 31 (remitted to the City the following January) are also recognized as revenue for the current year. All remaining delinquent, deferred and special deferred assessments receivable in governmental funding are completely offset by deferred inflows of resources.

J. INVENTORIES

GOVERNMENTAL FUNDS

Inventories of the Airport Operating special revenue fund are stated at cost, which approximates market, using the first-in, first out (FIFO) method. The primary government does not maintain material amounts of inventory within the other governmental funds. Inventories of the other governmental funds are recorded as expenditures at the time of purchase.

PROPRIETARY FUNDS

Inventories of the proprietary funds are stated at cost, which approximates market, using the first-in, first-out (FIFO) method.

K. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The City of Cambridge accounts for prepaid items under the consumption method.

L. LEASE RECEIVABLE

The City's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the City may receive variable lease payments that are dependent upon the lessee's revenue/the lessee's usage levels.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the commencement of the lease in an amount equal to the initial recording of the lease receivable and is recognized as revenue over the lease term.

M. CAPITAL ASSETS

Capital assets, which include property, plant, equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets such as easements and computer software are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 (except for easements which is \$50,000) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the City chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through back-trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year).

The costs of normal maintenance and repairs that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate are not capitalized.

The City implemented GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets* effective January 1, 2010 which required the City to capitalize and amortize intangible assets. For governmental entities with total annual revenues of less than \$10 million for the fiscal year ended December 31, 1999, the retroactive reporting of intangible assets is not required under the provision of GASB Statement No. 51. The City has elected not to report intangible assets acquired in years prior to 2010. The City did not acquire any intangible assets for the year ending December 31, 2022.

Capital assets of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

Buildings and structures	20 – 40 years
Machinery, vehicles, equipment and furniture	5 – 15 years
Streets, airport runway, bridges and signals	25 – 40 years
Distribution and collection systems	40 years

N. COMPENSATED ABSENCES

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. In accordance with the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulating sick leave benefits that is vested as severance pay.

O. LONG-TERM OBLIGATIONS

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are immaterial and are expensed in the year of bond issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

P. FUND BALANCE CLASSIFICATIONS

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Nonspendable - consists of amounts that cannot be spent because they are not in spendable form, such as prepaid items and inventory.

Restricted - consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - consists of amounts that are constrained for specific purposes that are internally imposed by formal action (resolution) of the City Council. The committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by resolution.

Assigned - consists of amounts intended to be used by the City for specific purposes, but do not meet the criteria to be classified as restricted or committed:

- In governmental funds other than the General Fund, assigned fund balances represent the remaining amount that is not restricted or committed.
- In the General Fund, assigned amounts represent the specific purpose for which it is the City's intended use. These constraints are established by the City Council.

Unassigned - is the residual classification for the General Fund and also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, and then use unrestricted resources as they are needed.

When committed, assigned or unassigned resources are available for use, it is the City's policy to use resources in the following order; 1) committed 2) assigned and 3) unassigned.

Q. INTERFUND TRANSACTIONS

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Interfund loans are reported as an interfund loan receivable or payable which offsets the movement of cash between funds. All other interfund transactions are reported as transfers.

R. USE OF ESTIMATES

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

S. MAJOR CUSTOMER

The City has a contract with J. Rettenmaier USA where the Company reimburses the City for expenses associated with the operations of the industrial wastewater treatment plant. The total of such transactions amounted to \$360,092 and \$373,884 for December 31, 2022 and 2021, respectively.

T. COMPARATIVE TOTALS & RECLASSIFICATIONS

The basic financial statements, combining and individual fund financial statements, and schedules include certain prior-year summarized comparative information in total, but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the City's financial statements for the year ended December 31, 2021 from which the summarized information was derived.

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year presentation.

U. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has one item that qualifies for reporting in this category. It is the pension related deferred outflows reported on the government-wide Statement of Net Position and the proprietary funds Statement of Net Position.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has pension related deferred inflows reported in the government-wide and proprietary funds Statements of Net Position and lease related deferred inflows reported in the government-wide and proprietary funds Statements of Net Position and the governmental funds Balance Sheet. The government also has a type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenues from property taxes and special assessments.

V. PENSION PLANS

COST SHARING MULTIPLE – EMPLOYER PLANS

For purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to and deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA, except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

SINGLE EMPLOYER PLAN

For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to and deductions from the plan’s fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA’s fiscal year is June 30. For this purpose, plan contributions are recognized when due according to state statute and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

W. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.” The details of this difference are as follows:

Bonds payable	(\$16,565,000)
Compensated absences	(561,275)
Accrued interest payable	(205,303)
Unamortized bond premium	<u>(520,785)</u>
Net adjustment to decrease fund balance - total governmental funds to arrive at net position governmental activities	<u><u>(\$17,852,363)</u></u>

2. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance includes a reconciliation between *net changes in fund balance – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this difference are as follows:

Capital outlay	\$444,869
Construction/acquisition costs	4,780,257
Depreciation expense	<u>(2,946,043)</u>
 Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u><u>\$2,279,083</u></u>

Another element of that reconciliation states that “the net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net position.” The details of this difference are as follows:

In the Statement of Activities, the gain or loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold.	(\$44,317)
 Donations of capital assets increase net position in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources.	 <u>319,089</u>
 Net adjustment to increase changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities.	 <u><u>\$274,772</u></u>

CITY OF CAMBRIDGE, MINNESOTA
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Another element of that reconciliation states that “revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.” The details of this difference are as follows:

General property taxes unavailable revenue:	
December 31, 2021	(\$65,008)
December 31, 2022	62,389
Special assessments unavailable revenue:	
December 31, 2021	(2,452,191)
December 31, 2022	<u>3,245,861</u>
Net adjustments to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$791,051</u></u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of this difference are as follows:

Bonds issued	(\$3,780,000)
Principal repayments	<u>1,110,000</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>(\$2,670,000)</u></u>

CITY OF CAMBRIDGE, MINNESOTA
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Another element of that reconciliation states that “some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this difference are as follows:

Issuance of bond premium	(\$72,343)
Amortization of bond premium	72,429
Accrued interest payable	(53,730)
Compensated absences	<u>(138,314)</u>
 Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u><u>(\$191,958)</u></u>

Note 2 DEPOSITS AND INVESTMENTS

A. DEPOSITS

In accordance with Minnesota Statutes, the City maintains deposits at those depository banks authorized by the City Council, all of which are members of the Federal Reserve System.

Minnesota Statutes require that all City deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds.

Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the City Treasurer or in a financial institution other than that furnishing the collateral. Minnesota Statute 118A.03 identifies allowable forms of collateral.

Custodial credit risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City’s deposits may not be returned to it. State statutes require that insurance, surety bonds or collateral protect all City deposits. The market value of collateral pledged must equal 110% of deposits not covered by insurance or bonds. As of December 31, 2022, the bank balance of the City’s deposits was \$21,407,593, all of which was either insured by the Federal Deposit Insurance Corporation (FDIC) or covered by perfected pledged collateral held in the City’s name.

CITY OF CAMBRIDGE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
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B. INVESTMENTS

Subject to rating, yield, maturity and issuer requirements as prescribed by statute, Minnesota Statutes 118A.04 and 118A.05 authorize the City to invest in United States securities, state and local securities, commercial paper, time deposits, temporary general obligation bonds, repurchase agreements, Minnesota joint powers investment trust and guaranteed investment contracts.

At December 31, 2022 the City's investment balances were as follows:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less Than 1	1-5	6-10
External investment pool - 4M Fund	\$1,530	\$1,530	\$ -	\$ -
External investment pool - 4MP Fund	58,032	58,032	-	-
Brokered certificates of deposit	6,619,751	1,437,485	4,578,304	603,962
Federal Home Loan Mortgage Corp	209,458	-	209,458	-
Federal National Mortgage Association	169,852	-	169,852	-
Federal Home Loan Bank	1,054,914	-	1,054,914	-
Federal Farm Credit Bank	303,341	-	303,341	-
Total	<u>\$8,416,878</u>	<u>\$1,497,047</u>	<u>\$6,315,869</u>	<u>\$603,962</u>
		Total investments		\$8,416,878
		Deposits		21,435,861
		Petty cash		2,375
		Total cash and investments		<u>\$29,855,114</u>

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy has three levels. Level 1 investments are valued using inputs that are based on quoted prices in active markets for identical assets. Level 2 investments are valued using inputs that are based on quoted prices for similar assets or inputs that are observable, either directly or indirectly. Level 3 investments are valued using inputs that are unobservable.

The City has the following recurring fair value measurements as of December 31, 2022:

Investment Type	12/31/2022	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Brokered certificates of deposit	\$6,619,751	\$ -	\$6,619,751	\$ -
Federal Home Loan Mortgage Corp	209,458	-	209,458	-
Federal National Mortgage Association	169,852	-	169,852	-
Federal Home Loan Bank	1,054,914	-	1,054,914	-
Federal Farm Credit Bank	303,341	-	303,341	-
Subtotal	<u>\$8,357,316</u>	<u>\$0</u>	<u>\$8,357,316</u>	<u>\$0</u>
Investments at amortized cost:				
External investment pool - 4MP Fund	58,032			
External investment pool - 4M Fund	1,530			
Total	<u>\$8,416,878</u>			

The City's external investment pool investment is with the 4M fund which is regulated by Minnesota Statutes and the Board of Directors of the League of Minnesota Cities. The 4M fund is an unrated pool and the fair value of the position in the pool is the same as the value of pool shares. The pool is managed to maintain a portfolio weighted average maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1. The pool measures their investments in accordance with Government Accounting Standards Board Statement No. 79, at amortized cost.

4M PLUS Fund: This series of the 4M Fund is an unrated pool. The pool is managed to maintain a portfolio weighted average maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The pool measures their investments in accordance with Government Accounting Standards Board Statement No. 79, at amortized cost. The 4M PLUS Fund requires funds to be deposited for a minimum of 14 calendar days. Withdrawals prior to the 4-day restriction period are subject to a penalty equal to 7 days interest on the amount withdrawn. The City's account balance is the fair value of the investment.

C. INVESTMENT RISKS

Custodial credit risk – investments – For investments in securities, custodial credit risk is the risk that in the event of a failure of the counterparty, the City will not be able to recover the value of its investment securities that are in the possession of an outside party. As of December 31, 2022, \$59,562 of the City's investments were invested in the 4M and 4MP Fund. Investments in the 4M Fund are not evidenced by securities that exist in physical or book entry form, and therefore are not subject to custodial credit risk disclosures. The City's investment policy does not address custodial risk. However, the City's investments in Federal Agency securities and brokered CDs are held by the broker-dealer, of which \$500,000 is insured through SIPC. Each broker-dealer has provided additional protection by purchasing additional private insurance. This insurance is subject to aggregate limits applied to all of the broker's accounts.

Interest rate risk – Interest rate risk is the risk that changes in interest rates of debt investments could adversely affect the fair value of an investment. The City's investment policy shall be designed to attain market-average rates of return during budgetary and economic cycles taking into account the City's investment risk constraint and cash flow characteristics, however, the City does not have a formal policy relating to interest rate risk. Also, the City does not have any duration limitations on its investments.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligation to the holder of the investment. State law limits investments to only those investment instruments authorized by Minnesota Statutes. The City's investment policy places further restrictions on bankers acceptances and commercial paper.

Concentration of credit risk – Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issuer. The City places no limit on the amount the City may invest in any one issuer. More than 5% of the City's investments are with the Federal Home Loan Bank.

At December 31, 2022 the City's investments in U.S. Government securities and U.S. Agency securities were rated "AAA" by Standard & Poor's.

CITY OF CAMBRIDGE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
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Note 3 RECEIVABLES

Significant receivable balances not expected to be collected within one year of December 31, 2022 are as follows:

	Major Fund				Nonmajor	Total
	General	Debt Service	Water	Wastewater	Governmental Funds	
Special assessments receivable	\$ -	\$1,332,200	\$133,500	\$20,200	\$23,800	\$1,509,700
Property taxes receivable	21,000	1,000	-	-	-	22,000
Total	\$21,000	\$1,333,200	\$133,500	\$20,200	\$23,800	\$1,531,700

Note 4 LEASE RECEIVABLE

The City leases a portion of its water tower for a cellular tower antenna site. This lease is non-cancelable for a period of 4 years, with two renewal periods of 5 years at the lessee’s option. The City considers the likelihood of these options being exercised to be less than 50%. The agreement calls for monthly lease payments of \$2,309-\$2,598, with increases of 4% each year. The lease receivable is measured at the present value of the future minimum lease payments expected to be received during the lease term at a discount rate of 2.76% which is based on the rate available to finance acquisitions over the same time periods.

The City leases space within their City Center mall as follows:

<u>Mall Space Lessees</u>	Initial Non-cancelable <u>Term</u>	Monthly <u>Payments</u>
Gamer's Den	120 months	\$5,500 - \$6,624
Minnesota Department of Public Safety	24 months	\$1,148
Isanti County Aging	39 months	\$500
Rum River	34 months	\$3,917
Minnesota Department of Human Services	31 months	\$3,116

The above leases do not have any renewal options. Additionally, they are measured at the present value of the future minimum lease payments expected to be received during the lease term at a discount rate of 2.76% which is based on the rate available to finance acquisitions over the same time periods.

The City leases space within their library to East Central Regional Library. This lease is non-cancelable for a period of 10 years, with no renewal options. The agreement calls for monthly lease payments of \$4,922-\$6,016. The lease receivable is measured at the present value of the future minimum lease payments expected to be received during the lease term at a discount rate of 2.76% which is based on the rate available to finance acquisitions over the same time periods.

CITY OF CAMBRIDGE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
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At December 31, 2022, the City recorded \$1,199,665 in leases receivables and deferred inflows of resources for these arrangements.

Total revenue recognized in relation to these leases is as follows:

Amortization of lease-related deferred inflows	
Antenna leases	\$26,783
Mall space leases	126,732
Library leases	<u>47,024</u>
Total revenue recognized resulting from deferred inflow amortization	200,539
Interest revenue	<u>27,405</u>
Total revenue recognized in relation to leased assets	<u><u>\$227,944</u></u>

Note 5 UNAVAILABLE REVENUES

Governmental funds report inflows of resources revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of unavailable revenue reported in the governmental funds were as follows:

	<u>Property Taxes</u>	<u>Special Assessments</u>	<u>Total</u>
Major fund:			
General fund	\$63,913	\$ -	\$63,913
Debt service fund	3,457	1,631,206	1,634,663
Nonmajor funds	<u>257</u>	<u>27,315</u>	<u>27,572</u>
Total	<u><u>\$67,627</u></u>	<u><u>\$1,658,521</u></u>	<u><u>\$1,726,148</u></u>

CITY OF CAMBRIDGE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Note 6 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2022 was as follows:

Primary Government	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$8,805,437	\$333,800	\$35,286	\$9,103,951
Construction in progress	2,156,925	4,765,544	6,742,251	180,218
Total capital assets, not being depreciated	<u>10,962,362</u>	<u>5,099,344</u>	<u>6,777,537</u>	<u>9,284,169</u>
Capital assets, being depreciated:				
Buildings and structures	16,687,073	1,441,828	492,805	17,636,096
Vehicles, equipment and furniture	8,557,636	339,829	285,626	8,611,839
Streets, airport runways, bridges and signals	73,234,265	5,405,465	-	78,639,730
Total capital assets, being depreciated	<u>98,478,974</u>	<u>7,187,122</u>	<u>778,431</u>	<u>104,887,665</u>
Less accumulated depreciation for:				
Buildings and structures	4,903,078	536,194	483,774	4,955,498
Vehicles, equipment and furniture	6,861,195	541,603	285,626	7,117,172
Streets, airport runways, bridges and signals	33,794,063	1,868,246	-	35,662,309
Total accumulated depreciation	<u>45,558,336</u>	<u>2,946,043</u>	<u>769,400</u>	<u>47,734,979</u>
Total capital assets being depreciated - net	<u>52,920,638</u>	<u>4,241,079</u>	<u>9,031</u>	<u>57,152,686</u>
Governmental activities capital assets - net	<u>\$63,883,000</u>	<u>\$9,340,423</u>	<u>\$6,786,568</u>	<u>\$66,436,855</u>
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$2,878,597	\$ -	\$159,603	\$2,718,994
Construction in progress	-	44,166	-	44,166
Total capital assets, not being depreciated	<u>2,878,597</u>	<u>44,166</u>	<u>159,603</u>	<u>2,763,160</u>
Capital assets, being depreciated:				
Buildings and structures	11,008,964	109,294	51,663	11,066,595
Machinery and equipment	1,485,726	122,701	128,072	1,480,355
Distribution and collection systems	88,169,655	390,709	9,855	88,550,509
Total capital assets, being depreciated	<u>100,664,345</u>	<u>622,704</u>	<u>189,590</u>	<u>101,097,459</u>
Less accumulated depreciation for:				
Buildings and structures	5,359,470	285,788	51,663	5,593,595
Machinery and equipment	1,193,583	81,194	128,072	1,146,705
Distribution and collection systems	38,773,771	2,604,229	9,855	41,368,145
Total accumulated depreciation	<u>45,326,824</u>	<u>2,971,211</u>	<u>189,590</u>	<u>48,108,445</u>
Total capital assets being depreciated - net	<u>55,337,521</u>	<u>(2,348,507)</u>	<u>0</u>	<u>52,989,014</u>
Business-type activities capital assets - net	<u>\$58,216,118</u>	<u>(\$2,304,341)</u>	<u>\$159,603</u>	<u>\$55,752,174</u>

CITY OF CAMBRIDGE, MINNESOTA
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$152,762
Economic Development	72,031
Public safety	199,447
Public works, including depreciation of general infrastructure assets	2,521,803
Total depreciation expense - governmental activities	<u>\$2,946,043</u>
Business-type activities:	
Water	\$846,881
Wastewater	1,591,011
Storm sewer	428,750
Liquor store	61,853
Housing	42,716
Total depreciation expense - business-type activities	<u>\$2,971,211</u>

CONSTRUCTION COMMITMENTS

At December 31, 2022, obligations under the contract for the City's 2022 Municipal Airport Construction project totaled approximately \$1,740,000.

CITY OF CAMBRIDGE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Note 7 LONG-TERM DEBT

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

As of December 31, 2022, the governmental long-term bonded debt of the financial reporting entity consisted of the following:

	Interest Rates	Date	Final Maturity Date	Original Issue	Payable 12/31/2022
Governmental Activities:					
G.O. Improvement Bonds:					
Improvement Bonds of 2014	2% - 2.375%	5/28/2014	2/1/2025	\$1,601,532	\$335,000
Improvement Bonds of 2016	2% - 3%	5/17/2016	2/1/2027	2,570,000	1,240,000
Improvement Bonds of 2018	3.00%	5/30/2018	2/1/2029	1,970,000	1,445,000
Improvement Bonds of 2020	2% - 3%	5/28/2020	2/1/2031	385,000	350,000
Improvement Bonds of 2022	3.00%	5/26/2022	2/1/2033	3,780,000	3,780,000
Total G.O. Improvement Bonds				<u>10,306,532</u>	<u>7,150,000</u>
G.O. Sales Tax Revenue Bonds:					
Sales Tax Revenue Bonds of 2019	2% - 3%	12/30/2019	2/1/2024	7,235,000	6,685,000
Sales Tax Revenue Bonds of 2020	2% - 3%	5/28/2020	2/1/2040	3,255,000	2,730,000
Total G.O. Sales Tax Revenue Bonds				<u>10,490,000</u>	<u>9,415,000</u>
Compensated absences payable					<u>561,275</u>
Bond issuance premium					<u>520,785</u>
Total City indebtedness - governmental activities				<u>20,796,532</u>	<u>17,647,060</u>
Business-Type Activities:					
G.O. Revenue Bonds:					
G.O. Wastewater Revenue Note, Series 2013A (PFA Loan)	1.00%	8/13/2013	8/20/2032	\$11,737,686	\$6,387,000
G.O. Water & Sewer Bonds of 2014	2% - 2.375%	5/28/2014	2/1/2025	6,813,466	2,045,000
G.O. Water & Sewer Refunding Bonds of 2016	2% - 3%	5/17/2016	2/1/2027	3,570,000	1,720,000
G.O. Water & Sewer Bonds of 2018	3.00%	5/30/2018	2/1/2029	1,510,000	1,105,000
G.O. Water & Sewer Bonds of 2019	3% - 4%	7/11/2019	2/1/2039	2,405,000	2,090,000
G.O. Water & Sewer Bonds of 2020	2% - 3%	5/28/2020	2/1/2031	1,835,000	1,675,000
G.O. Storm Sewer Bonds of 2022	3.00%	5/26/2022	2/1/2033	230,000	230,000
Total G.O. Revenue Bonds				<u>28,101,152</u>	<u>15,252,000</u>
Compensated absences payable					<u>297,103</u>
Bond issuance premium					<u>417,499</u>
Total City indebtedness - business type activities				<u>28,101,152</u>	<u>15,966,602</u>
Total City indebtedness				<u>\$48,897,684</u>	<u>\$33,613,662</u>

The City's outstanding loans from direct borrowings related to business-type activities of \$6,387,000 are secured with General Obligation Revenue Note issued by the City. The outstanding PFA Loan from direct borrowings related to business-type activities of \$6,387,000 contain a provision that in an event of default, the PFA may a) impose a penalty as provided by Minnesota Rules Part 7380.0475, b) to the extent permitted by law, demand immediate payment of the loan, or c) exercise any other remedy available to the PFA.

CITY OF CAMBRIDGE, MINNESOTA
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Annual debt service requirements to maturity for long-term debt are as follows:

Year Ending December 31	G.O. Improvement Bonds		G.O. Sales Tax Revenue Bonds		PFA Loan		G.O. Revenue Bonds	
	Governmental Activities		Governmental Activities		Business-Type Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$595,000	\$216,556	\$560,000	\$230,469	\$610,000	\$63,870	\$1,435,000	\$229,079
2024	940,000	173,469	575,000	213,444	617,000	57,700	1,495,000	185,439
2025	970,000	143,591	595,000	195,895	623,000	51,600	1,525,000	145,827
2026	875,000	122,475	605,000	177,894	629,000	45,370	855,000	115,200
2027	760,000	100,100	625,000	159,444	635,000	39,080	670,000	94,275
2028	630,000	80,000	645,000	140,394	642,000	32,730	495,000	76,725
2029	645,000	60,875	665,000	120,744	648,000	26,310	515,000	60,450
2030	435,000	44,875	690,000	103,869	654,000	19,830	345,000	47,975
2031	450,000	32,025	405,000	92,919	661,000	13,290	360,000	39,450
2032	420,000	19,200	410,000	84,769	668,000	6,680	150,000	32,850
2033	430,000	6,450	420,000	76,469	-	-	155,000	28,275
2034	-	-	430,000	67,725	-	-	135,000	23,925
2035	-	-	440,000	58,532	-	-	140,000	19,800
2036	-	-	450,000	48,869	-	-	140,000	15,600
2037	-	-	460,000	38,682	-	-	145,000	11,325
2038	-	-	470,000	28,219	-	-	150,000	6,900
2039	-	-	475,000	17,317	-	-	155,000	2,325
2040	-	-	495,000	5,850	-	-	-	-
Total	\$7,150,000	\$999,616	\$9,415,000	\$1,861,504	\$6,387,000	\$356,460	\$8,865,000	\$1,135,420

It is not practicable to determine the specific year for payment of accrued compensated absences.

CHANGE IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended December 31, 2022, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
G.O. improvement bonds	\$3,945,000	\$3,780,000	\$575,000	\$7,150,000	\$595,000
G.O. sales tax revenue bonds	9,950,000	-	535,000	9,415,000	560,000
Issuance premium	520,871	72,343	72,429	520,785	-
Total bonds payable	14,415,871	3,852,343	1,182,429	17,085,785	1,155,000
Compensated absences	422,961	225,532	87,218	561,275	100,000
Total government activity long-term debt	\$14,838,832	\$4,077,875	\$1,269,647	\$17,647,060	\$1,255,000
Business-type activities:					
Bonds payable:					
G.O. revenue bonds	\$10,030,000	\$230,000	\$1,395,000	\$8,865,000	\$1,435,000
PFA loans	6,991,000	-	604,000	6,387,000	610,000
Issuance premium	495,029	4,402	81,932	417,499	-
Total bonds payable	17,516,029	234,402	2,080,932	15,669,499	2,045,000
Compensated absences	232,316	86,363	21,576	297,103	297,103
Total business-type activity long-term liabilities	\$17,748,345	\$320,765	\$2,102,508	\$15,966,602	\$2,342,103

For the governmental activities, compensated absences are generally liquidated by the General Fund.

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All long-term bonded indebtedness outstanding at December 31, 2022 is backed by the full faith and credit of the City, including improvement and revenue bond issues. Delinquent assessments receivable at December 31, 2022 totaled \$13,322.

In 2019, the City entered into a Credit Enhancement Program Agreement relating to the \$2,405,000 General Obligation Water Revenue Bonds, Series 2019A. If the City is unable to make any portion of the payment on the Bonds on or before the date due, the State of Minnesota, acting through the Minnesota Public Facilities Authority, shall make such payment in its place pursuant to the Act, providing that funds are available in the State General Fund. The obligation to make a payment under the Act is not a general obligation of the State of Minnesota. The Act does not obligate the legislature to provide for the availability of funds in the General Fund for this purpose.

REVENUE PLEDGED

Future revenue pledged for the payment of long-term debt is as follows:

Bond Issue	Use of Proceeds	Revenue Pledged			Remaining Principal and Interest	Current Year	
		Type	Percent of total debt service	Term of Pledge		Principal and Interest paid	Pledged Revenue received
2013 Wastewater Revenue Note	Waste Water Treatment Plant Improvements	Sewer Customer Net Revenue	100%	2013-2032	\$6,743,460	\$673,890	\$2,543,108
2014 GO Bonds	Infrastructure improvements and refund 2007 bonds	Special Assessments	100%	2014-2025	\$347,191	\$115,081	\$70,305
2014 Water & Sewer Bonds	Infrastructure Improvements and refund 2005 & 2007 Bonds and refinance water treatment construction	Water & Sewer Customer Net Revenue	100%	2014-2025	\$2,119,359	\$701,467	\$5,015,447
2016 GO Bonds	Infrastructure Improvements	Special Assessments	100%	2016-2027	\$1,303,150	\$288,925	\$157,956
2016 Water & Sewer Bonds	Infrastructure Improvements	Water & Sewer Customer Net Revenue	100%	2016-2027	\$1,807,250	\$402,126	\$5,015,447
2018 GO Bonds	Infrastructure Improvements	Special Assessments	100%	2018-2028	\$1,601,675	\$226,050	\$116,591
2018 Water & Sewer Bonds	Infrastructure Improvements	Water & Sewer Customer Net Revenue	100%	2018-2028	\$1,224,965	\$175,250	\$5,015,447
2019 GO Sales Tax Bonds	Library Acquisition	Local Option Sales Tax	100%	2019-2040	\$8,169,603	\$452,981	\$1,914,082
2019 Water Revenue Bonds	Infrastructure Improvements	Water Customer Net Revenue	100%	2019-2039	\$2,695,475	\$171,950	\$2,068,088
2020 Water & Sewer Revenue Bonds	Infrastructure Improvements	Water & Sewer Customer Net Revenue	100%	2019-2039	\$1,878,925	\$208,550	\$5,015,447
2020 Assessment and Sales Tax Bonds	Street Improvements and Library Improvements	Special Assessments Local Options Sales Tax	100%	2020-2040	\$3,495,869	\$374,088	\$1,948,751
2022 Improvement Bonds	Street Improvements	Special Assessments	100%	2021-2033	\$4,508,625	\$0	\$356,350
2022 Sewer Revenue Bonds	Infrastructure Improvements	Sewer Customer Net Revenue	100%	2021-2033	\$274,446	\$0	\$404,251

Note 8 **DEFINED BENEFIT PENSION PLANS - PERA**

A. PLAN DESCRIPTION

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Fund (GERF)

All full-time (with the exception of employees covered by PEPFF) and certain part-time employees of the City are covered by the General Employees Retirement Fund (GERF). GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Public Employees Police and Fire Fund (PEPFF)

The PEPFF, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the PEPFF also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA.

B. BENEFITS PROVIDED

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

1. GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated members. Members hired prior to July 1, 1989 receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% for each of the first ten years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7% for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if

hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

2. PEPFF Benefits

Benefits for PEPFF members first hired after June 30, 2010 but before July 1, 2014 vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for PEPFF members first hired after June 30, 2014 vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For PEPFF members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. The postretirement increase will be fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

C. CONTRIBUTIONS

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

1. GERS Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2022 and the City was required to contribute 7.50% for Coordinated Plan members. The City's contributions to the GERS for the year ended December 31, 2022 were \$223,374. The City's contributions were equal to the required contributions as set by state statute.

2. PEPFF Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2022 and the City was required to contribute 17.70% for Police and Fire Plan members. The City's contributions to the PEPFF for the year ended December 31, 2022 were \$273,593. The City's contributions were equal to the required contributions as set by state statute.

D. PENSION COSTS

1. GERS Pension Costs

At December 31, 2022, the City reported a liability of \$3,152,173 for its proportionate share of GERS's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$92,487.

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The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0398% at the end of the measurement period and 0.0420% for the beginning of the period.

City's proportionate share of the net pension liability	\$3,152,173
State of Minnesota's proportionate share of the net pension liability associated with the City	92,487
Total	<u><u>\$3,244,660</u></u>

For the year ended December 31, 2022, the City recognized pension expense of \$403,902 for its proportionate share of the GERP's pension expense. In addition, the City recognized an additional \$13,820 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the GERP.

At December 31, 2022, the City reported its proportionate share of the GERP's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$26,329	\$33,589
Changes in actuarial assumptions	713,394	12,466
Net collective between projected and actual investment earnings	52,379	-
Changes in proportion	40,101	95,924
Contributions paid to PERA subsequent to the measurement date	119,346	-
Total	<u><u>\$951,549</u></u>	<u><u>\$141,979</u></u>

The \$119,346 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2023	\$268,388
2024	269,196
2025	(132,427)
2026	285,067
Thereafter	-
Total	<u><u>\$690,224</u></u>

2. PEPFF Pension Costs

At December 31, 2022, the City reported a liability of \$5,004,346 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2021 through June 30, 2022, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.1150% at the end of the measurement period and 0.1139% for the beginning of the period.

The State of Minnesota also contributed \$18 million to PEPFF during the plan fiscal year ended June 30, 2022. The contribution consisted of \$9 million in direct state aid that does meet the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The direct state aid was paid on October 1, 2021. Thereafter, by October 1 of each year, the state will pay \$9 million to the PEPFF until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later.

The State of Minnesota is included as a non-employer contributing entity in the PEPFF Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. PEPFF employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2022, the City recognized pension expense of \$372,087 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized an additional \$42,398 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the PEPFF.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City also recognized \$10,350 for the year ended December 31, 2022 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

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At December 31, 2022, the City reported its proportionate share of the PEPFF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$305,767	\$ -
Changes in actuarial assumptions	2,945,828	30,234
Net collective between projected and actual investment earnings	67,527	-
Changes in proportion	26,641	13,440
Contributions paid to PERA subsequent to the measurement date	142,077	-
Total	<u>\$3,487,840</u>	<u>\$43,674</u>

The \$142,077 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2023	\$639,824
2024	642,278
2025	569,363
2026	1,032,167
2027	418,457
Thereafter	-
Total	<u>\$3,302,089</u>

The net pension liability will be liquidated by the general, wastewater, liquor and housing funds.

E. ACTUARIAL ASSUMPTIONS

The total pension liability in the June 30, 2022, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.25% per year
Investment Rate of Return	6.50%

The long-term investment rate of return is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates deemed to be reasonable by the actuary. An investment return of 6.50% was deemed to be within that range of reasonableness for financial reporting purposes.

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Benefit increases after retirement are assumed to be 1.25% for the GERF. The PEPFF benefit increase is fixed at 1.00% per year and that increase was used in the valuation.

Salary growth assumptions in the GERF range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service. In the PEPFF, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for GERF were based on the Pub-2010 General Employee Mortality Table. Mortality rates for PEPFF were based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA’s experience.

Actuarial assumptions for GERF are reviewed every four years. The most recent four-year experience study for GERF was completed in 2019. The assumption changes were adopted by the Board and become effective with the July 1, 2020 actuarial valuation. The most recent four-year experience study for PEPFF was completed in 2020 and adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2022:

General Employees Fund

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Police and Fire Fund

Changes in Actuarial Assumptions:

- The and single discount rate was changed from 6.50% to 5.40%.
- The mortality improvement scale was changed from Scale MP-2020 to MN-2021.

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25%	0.75%
Private Market	25%	5.90%
Total	100%	

F. DISCOUNT RATE

The discount rate for the GERP used to measure the total pension liability in 2022 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERP was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

In the PEPFF, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members through June 30, 2060. Beginning in fiscal year ended June 30, 2061, projected benefit payments exceed the funds' projected fiduciary net position. Benefit payments projected after were discounted at the municipal bond rate of 3.69% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The resulting equivalent single discount rate of 5.40% for the PEPFF was determined to give approximately the same present value of projected benefits when applied to all years of projected benefits as the present value of projected benefits using 6.5% applied to all years of projected benefits through the point of asset depletion and 3.69% thereafter.

G. PENSION LIABILITY SENSITIVITY

The following presents the City's proportionate share of the net pension liability, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate (5.5%)</u>	<u>Discount Rate (6.5%)</u>	<u>1% Increase in Discount Rate (7.5%)</u>
City's Proportionate share of the GERF net pension liability	\$4,979,023	\$3,152,173	\$1,653,875
	<u>1% Decrease in Discount Rate (4.4%)</u>	<u>Discount Rate (5.4%)</u>	<u>1% Increase in Discount Rate (6.4%)</u>
City's Proportionate share of the PEPFF net pension liability	\$7,573,435	\$5,004,346	\$2,927,391

H. PENSION PLAN FIDUCIARY NET POSITION

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

I. PENSION EXPENSE

Pension expense recognized by the City for the fiscal year ended December 31, 2022 is as follows:

GERF	\$417,722
PEPFF	414,485
Fire Relief (note 9)	<u>256,021</u>
Total	<u><u>\$1,088,228</u></u>

Note 9 DEFINED BENEFIT PENSION PLAN – FIRE RELIEF

A. PLAN DESCRIPTION

The Cambridge Firefighter’s Relief Association participates in the Statewide Volunteer Firefighter Retirement Plan (SVF), an agent multiple-employer lump-sum defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). The SVF plan covers volunteer firefighters of municipal fire departments or independent nonprofit firefighting corporations that have elected to join the plan. As of December 31, 2022 (measurement date), the plan covered 27 active firefighters and 5 vested terminated firefighter whose pension benefits are deferred. The plan is established and administered in accordance with *Minnesota Statutes*, Chapter 353 G.

B. BENEFITS PROVIDED

The SVF provides retirement, death, and supplemental benefits to covered firefighters and survivors. Benefits are paid based on the number of years of service multiplied by a benefit level approved by the City of Cambridge. Members are eligible for a lump-sum retirement benefit at 50 years of age with five years of service. Plan provisions include a pro-rated vesting schedule that increases from 5 years at 40% through 20 years at 100%.

C. CONTRIBUTIONS

The SVF is funded by fire state aid, investment earnings and, if necessary, employer contributions as specified in Minnesota Statutes, and voluntary City contributions. The State of Minnesota contributed \$100,740 in fire state aid to the plan for the year ended December 31, 2022. Required employer contributions are calculated annually based on statutory provisions. The City’s statutorily-required contributions to the SVF plan for the year ended December 31, 2022, were \$0. The City’s contributions were equal to the required contributions as set by state statute, if applicable. In addition, the City made voluntary contributions of \$10,000 to the plan.

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D. PENSION COSTS

At December 31, 2022, the City reported a net pension liability of \$190,540 for the SVF plan. The net pension liability was measured as of December 31, 2022. The total pension liability used to calculate the net pension liability in accordance with GASB 68 was determined by PERA applying an actuarial formula to specific census data certified by the fire department. The following table presents the changes in net pension liability during the year.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a-b)
Beginning balance December 31, 2021	\$1,235,835	\$1,434,412	(\$198,577)
Changes for the year:			
Service cost	81,365		81,365
Interest on pension liability	74,359	-	74,359
Actuarial experience(gains)/losses	5,721	-	5,721
Projected investment earnings	-	86,065	(86,065)
Contributions - employer	-	10,000	(10,000)
Contributions - State of MN	-	100,740	(100,740)
Changes in benefit level	124,416	-	124,416
Asset (gain)/loss	-	(299,073)	299,073
Benefit payouts	(155,768)	(155,768)	-
PERA administrative fee	-	(988)	988
Net changes	<u>130,093</u>	<u>(259,024)</u>	<u>389,117</u>
Balance end of year December 31, 2022	<u>\$1,365,928</u>	<u>\$1,175,388</u>	<u>\$190,540</u>

There were no benefit provision changes during the measurement period.

For the year ended December 31, 2022, the City recognized pension expense of \$256,021.

At December 31, 2022, the City reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and actual investment earnings	\$88,083	\$239,258
Difference between actual assumptions and actual experience	22,049	4,577
Total	<u>\$110,132</u>	<u>\$243,835</u>

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Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense Amount
2023	\$1,693
2024	25,387
2025	45,665
2026	60,958
2027	-
Thereafter	-

E. ACTUARIAL ASSUMPTIONS

The total pension liability at December 31, 2022, was determined using the entry age normal actuarial cost method and the following actuarial assumptions:

- Retirement eligibility at the later of age 50 or 20 years of service
- Investment rate of return of 6.0%
- Inflation rate of 3.0%

There were no changes in actuarial assumptions in 2022.

F. DISCOUNT RATE

The discount rate used to measure the total pension liability was 6.0%. The projection of cash flows used to determine the discount rate assumed that contributions to the SVF plan will be made as specified in statute. Based on that assumption and considering the funding ratio of the plan, the fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. PENSION LIABILITY SENSITIVITY

The following presents the City's net pension liability for the SVF plan, calculated using the assumed discount rate, as well as what the City's net pension liability would be if it were calculated using a discount rate 1% lower or 1% higher than the current discount rate:

	1% Decrease in Discount Rate (5.0%)	Discount Rate (6.0%)	1% Increase in Discount Rate (7.0%)
Net pension liability	<u>\$234,397</u>	<u>\$190,540</u>	<u>\$147,194</u>

H. PLAN INVESTMENTS

1. Investment Policy

The Minnesota State Board of Investment (SBI) is established by Article XI of the Minnesota Constitution to invest all state funds. Its membership as specified in the Constitution is comprised of the Governor (who is designated as chair of the Board), State Auditor, Secretary of State and State Attorney General.

All investments undertaken by the SBI are governed by the prudent person rule and other standards codified in *Minnesota Statutes*, Chapter 11A and Chapter 353G.

Within the requirements defined by state law, the SBI, with assistance of the SBI staff and the Investment Advisory Council, establishes investment policy for all funds under its control. These investment policies are tailored to the particular needs of each fund and specify investment objectives, risk tolerance, asset allocation, investment management structure and specific performance standards. Studies guide the on-going management of the funds and are updated periodically.

2. Asset Allocation

To match the long-term nature of the pension obligations, the SBI maintains a strategic asset allocation for the Volunteer Firefighter Plan that includes allocations to domestic equity, international equity, bonds and cash equivalents. The long-term target asset allocation and long-term expected real rate of return is the following:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stocks	35.0%	5.10%
International Stocks	15.0%	5.30%
Bonds	45%	0.75%
Unallocated Cash	5%	0.00%
Total	100%	

The 6% long-term expected rate of return on pension plan investments was determined using a building-block method. Best estimates for expected future real rates of return (expected returns, net of inflation) were developed for each asset class using both long-term historical returns and long-term capital market expectations from a number of investment management and consulting organizations.. The asset class estimates and the target allocations were then combined to produce a geometric, long-term expected real rate of return for the portfolio. Inflation expectations were applied to derive the nominal rate of return for the portfolio.

3. Description of significant investment policy changes during the year

The SBI made no significant changes to their investment policy during fiscal year 2022 for the Statewide Volunteer Firefighter Retirement Plan.

I. PENSION PLAN FIDUCIARY NET POSITION

Detailed information about the SVF plan’s fiduciary net position as of December 31, 2022 is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Note 10 INTERFUND RECEIVABLES/PAYABLES, LOANS AND TRANSFERS

Individual fund interfund receivable and payable balances at December 31, 2022 are as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Nonmajor governmental funds:		
Airport Improvement Fund	\$2,559	\$ -
Airport Operating Fund	<u>-</u>	<u>2,559</u>
Total	<u><u>\$2,559</u></u>	<u><u>\$2,559</u></u>

The interfund receivable and payable balance relates to lending/borrowing arrangements to cover temporary cash shortages in projects that will later be reimbursed by the state and is short-term in nature.

Transfers in and transfers out during 2022 are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
Major Funds:		
General Fund	\$625,000	\$1,659,768
Debt Service Fund	827,626	-
Local Option Sales Tax Fund	28,128	800,000
Redevelopment Capital Fund	35,915	86,689
2022 Street Improvement Project Fund	-	836,579
Nonmajor Funds	<u>2,644,678</u>	<u>163,311</u>
Total governmental funds	<u><u>4,161,347</u></u>	<u><u>3,546,347</u></u>
Proprietary Funds:		
Water	100,000	25,000
Wastewater	-	75,000
Municipal liquor	-	725,000
Total proprietary funds	<u><u>100,000</u></u>	<u><u>825,000</u></u>
Internal Service Funds:		
Property Insurance	<u>110,000</u>	<u>-</u>
Total	<u><u>\$4,371,347</u></u>	<u><u>\$4,371,347</u></u>

Interfund transfers provide assistance in financing various activities and/or projects and to offset current year unrealized market losses.

CITY OF CAMBRIDGE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Note 11 TAX INCREMENT DISTRICTS

The City is the administrating authority for the various tax increment districts within the municipal development districts established under MS 472.A as redevelopment districts.

The following table reflects values as of December 31, 2022:

	Preserve Housing #6.15	Senior Housing #6.16	Oppidan #6.17 (Greenburg Motor)	Main Street Flats #6.18	Roosevelt Gardens #6.20	Heritage Greens #6.21	Unique Opportunities #6.22
	M.S. 469	M.S. 469	M.S. 469	M.S. 469	M.S. 469	M.S. 469	M.S. 469
Authorizing law							
Year established	2014	2015	2015	2017	2018	2021	2021
Final year of district	2040	2041	2041	2045	2045	2048	2048
Tax capacity (net):							
Original	\$1,933	\$606	\$19,802	\$4,883	\$1,479	\$4,719	\$1,181
Current (payable 2022)	84,046	43,058	70,748	14,179	62,486	4,719	1,181
Captured - retained	\$82,113	\$42,452	\$50,946	\$9,296	\$61,007	\$0	\$0

Note 12 DEFICIT FUND BALANCES/NET POSITION

The City has deficit fund balances/net position at December 31, 2022 as follows:

Fund	Amount
Other Governmental Funds:	
TIF 6.23 Cambridge Family Apartments Fund	(\$84)
TIF 6.24 Mercantile Hotel Fund	(3,655)
Internal Service Fund:	
Pension Benefits	(3,902,783)

Future pension contributions and investment earnings will reduce the negative net position in the pension benefits fund. Tax increment will reduce the negative net position in the TIF 6.23 Cambridge Family Apartments and TIF 6.24 Mercantile Hotel Funds.

Note 13 COMMITMENTS AND CONTINGENCIES

A. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through Workers Compensation Reinsurance Association (WCRA) as required by law. For workers compensation, the City has a \$250 deductible. The City's workers compensation coverage is retrospectively rated. With this type of coverage, final premiums are determined after loss experience is known. The amount of premium adjustment, if any, is considered immaterial and not recorded until received or paid.

Property, casualty, and automobile insurance coverage is provided through a pooled self-insurance program through the LMCIT. The City pays an annual premium to the LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess of various amounts. The City retains risk for the deductible portions. These deductibles are considered immaterial to the financial statements.

The City continues to carry commercial insurance for all other risks of loss, including employee health and disability insurance.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

Employee health is provided through commercial insurance. For employee health insurance coverage, the City provides employees with deductibles up to \$750 for single coverage and \$1,500 for family coverage.

Governmental Accounting Standards Board Statement No. 10 requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. As of the date of the report, liabilities that have occurred are immaterial.

B. LITIGATION

The City attorney has indicated that existing and pending lawsuits, claims and other actions in which the City is a defendant are either covered by insurance; of an immaterial amount; or, in the judgment of the City attorney, remotely recoverable by plaintiffs.

C. FEDERAL AND STATE FUNDS

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2022.

D. TAX INCREMENT DISTRICTS

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance which would have a material effect on the financial statements.

E. TAX ABATEMENTS

PAY-AS-YOU-GO TAX INCREMENT

The City provides tax abatements pursuant to Minnesota Statutes 469.174 to 469.1794 (Tax Increment Financing) through a pay-as-you-go note program. Tax increment financing (TIF) can be used to encourage private development, redevelopment, renovation and renewal, growth in low-to-moderate-income housing, and economic development within the City. TIF captures the increase in tax capacity and property taxes from development or redevelopment to provide funding for the related project.

The City has three tax increment pay-as-you-go agreements. The agreements are not a general obligation of the City and are payable solely from available tax increment. Accordingly, these agreements are not reflected in the financial statements of the City. Details of the pay-as-you-go notes are as follows:

TIF District #6-15-Preserve Apartment Project

Issued in 2013 in the principal sum of \$1,307,861 with no interest. Principal shall be paid on August 1, 2015 and each February 1 and August 1 thereafter to and including February 1, 2037. Payments are payable solely from available tax increment derived from the developed property paid to the City. The pay-as-you-go note provides payments to the developer equal to 90% of all tax increment received in the prior six months. The payment reimburses the developer for site improvements, land acquisition, and utilities. Principal payments will be completed by February 1, 2037. The City shall have no obligation to pay any unpaid balance of principal that remain after the final payment on February 1, 2037. The current year payment to the developer amounted to \$113,855. At December 31, 2022, the principal outstanding on the note was \$1,268,076.

TIF District #6-16-Walker Methodist

Issued in 2017 in the principal sum of \$842,950 with interest Principal shall be paid on August 1, 2019 and each February 1 and August 1 thereafter to and including February 1, 2030. Payments are payable solely from available tax increment derived from the developed property paid to the City. The pay-as-you-go note provides payments to the developer equal to 90% of all tax increment received in the prior six months. The payment reimburses the developer for site improvements, land acquisition, and utilities. Principal payments

will be completed by February 1, 2030. The City shall have no obligation to pay any unpaid balance of principal that remains after the final payment on February 1, 2030. The current year payment to the developer amounted to \$58,862. At December 31, 2022, the principal outstanding on the note was \$772,773.

TIF District #6-17-Greenberg Auto Redevelopment / Oppidan Project

Issued in 2015 in the principal sum of \$690,637 with interest Principal shall be paid on August 1, 2018 and each February 1 and August 1 thereafter to and including February 1, 2034. Payments are payable solely from available tax increment derived from the developed property paid to the City. The pay-as-you-go note provides payments to the developer equal to 90% of all tax increment received in the prior six months. The payment reimburses the developer for site improvements, land acquisition, and utilities. Principal payments will be completed by February 1, 2034. The City shall have no obligation to pay any unpaid balance of principal that remains after the final payment on February 1, 2034. The current year payment to the developer amounted to \$64,004. At December 31, 2022, the principal outstanding on the note was \$530,415.

TIF District #6-18-Main Street Flats

Issued in 2018 in the principal sum of \$334,000 with interest Principal shall be paid on August 1, 2020 and each February 1 and August 1 thereafter to and including February 1, 2046. Payments are payable solely from available tax increment derived from the developed property paid to the City. The pay-as-you-go note provides payments to the developer equal to 95% of all tax increment received in the prior six months. The payment reimburses the developer for site improvements, land acquisition, and utilities. Principal payments will be completed by February 1, 2046. The City shall have no obligation to pay any unpaid balance of principal that remains after the final payment on February 1, 2046. The current year payment to the developer amounted to \$13,605. At December 31, 2022, the principal outstanding on the note was \$331,194.

TIF District #6-20-Roosevelt Garden Estate

Issued in 2018 in the principal sum of \$746,000 with interest Principal shall be paid on August 1, 2020 and each February 1 and August 1 thereafter to and including February 1, 2046. Payments are payable solely from available tax increment derived from the developed property paid to the City. The pay-as-you-go note provides payments to the developer equal to 95% of all tax increment received in the prior six months. The payment reimburses the developer for site improvements, land acquisition, and utilities. Principal payments will be completed by February 1, 2046. The City shall have no obligation to pay any unpaid balance of principal that remains after the final payment on February 1, 2046. The current year payment to the developer amounted to \$89,290 for interest previously accrued. At December 31, 2022, the principal outstanding on the note was \$746,000.

TIF District #6-21-Heritage Greens

Issued in 2020, the City signed an agreement with a developer to reimburse the developer for public development costs paid under the terms of three pay-as-you go notes for a total of \$3,995,000. Payments are payable solely from available tax increment derived from the developed property paid to the City. The pay-as-you-go note provides payments to the developer equal to 95% of all tax increment received in the prior six months.

TIF District #6-22 – Unique Opportunities

As of December 31, 2022, documentation of the reimbursable costs has not yet been received and thus the amounts are not yet due the developer.

TAX ABATEMENT

The City provides tax abatement pursuant to Minnesota Statute 469.1813 (Tax Abatement). Under this Statute, the City may abate property taxes imposed only by the City.

The City has one tax abatement agreement. The agreement is not a general obligation of the City and is payable solely from available property taxes abated. Accordingly, this agreement is not reflected in the financial statements of the City. Details of the tax abatement agreement is as follows:

Motek-Team Industries Inc -

The City of Cambridge has entered into an agreement with Motek-Team Industries Inc to refund the City's share of property taxes beginning in 2017 up to a total amount of \$187,000 for the purpose of assisting of relocating their loading dock to eliminate traffic conflicts in the City's southeast industrial park. The current year payment to the developer amounted to \$28,092. As of December 31, 2022, a balance of \$7,414 remains to be paid to Motek-Team Industries Inc.

Note 14 DEFERRED AD VALOREM TAX LEVIES - BONDED DEBT

General Obligation bond issues sold by the City are financed by ad valorem tax levies and special assessment bond issues sold by the City are partially financed by ad valorem tax levies in addition to special assessments levied against the benefiting properties. When a bond issue to be financed partially or completely by ad valorem tax levies is sold, specific annual amounts of such tax levies are stated in the bond resolution and the County Auditor is notified and instructed to levy these taxes over the appropriate years. The future tax levies are subject to cancellation when and if the City has provided alternative sources of financing. The City Council is required to levy any additional taxes found necessary for full payment of principal and interest.

These future scheduled tax levies are not shown as assets in the accompanying financial statements at December 31, 2022. Future scheduled tax levies for all bonds outstanding at December 31, 2022 totaled \$4,825,848.

CITY OF CAMBRIDGE, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2022

Note 15 FUND BALANCE

Definitions of fund balance are included in Note 1.P.

A. CLASSIFICATIONS

At December 31, 2022 a summary of the governmental fund balance classifications are as follows:

	General Fund	Debt Service Fund	Redevelopment Capital Fund	Local Option Sales Tax Fund	Other Governmental Funds	Total
Nonspendable:						
Prepaid items	\$427,196	\$ -	\$ -	\$ -	\$1,043	\$428,239
Inventory	-	-	-	-	9,952	9,952
Total nonspendable	<u>427,196</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,995</u>	<u>438,191</u>
Restricted for:						
Tax increment	-	-	-	-	163,956	163,956
Debt service	-	2,560,862	-	-	-	2,560,862
Police admin fines program	-	-	-	-	20,747	20,747
Police forfeiture	-	-	-	-	8,567	8,567
CI bike trail capital	-	-	-	-	134,882	134,882
CI bike trail operations	-	-	-	-	34,482	34,482
Local option sales tax	-	-	-	2,301,684	-	2,301,684
Park Dedication	-	-	-	-	20,761	20,761
Total restricted	<u>0</u>	<u>2,560,862</u>	<u>0</u>	<u>2,301,684</u>	<u>383,395</u>	<u>5,245,941</u>
Committed to:						
Compensated absences	<u>561,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>561,275</u>
Assigned to:						
Nonmajor funds capital projects	-	-	-	-	7,445,346	7,445,346
Redevelopment	-	-	2,382,326	-	-	2,382,326
Economic development	-	-	-	-	900,824	900,824
Airport operations	-	-	-	-	33,851	33,851
Downtown Revolving Loan Fund	-	-	-	-	29,170	29,170
Cambridge Economic Development	-	-	-	-	104,398	104,398
Downtown Grant Program	-	-	-	-	150,000	150,000
Housing Programs	-	-	-	-	75,733	75,733
Total assigned	<u>0</u>	<u>0</u>	<u>2,382,326</u>	<u>0</u>	<u>8,739,322</u>	<u>11,121,648</u>
Unassigned	<u>3,004,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,739)</u>	<u>3,000,689</u>
Total	<u>\$3,992,899</u>	<u>\$2,560,862</u>	<u>\$2,382,326</u>	<u>\$2,301,684</u>	<u>\$9,129,973</u>	<u>\$20,367,744</u>

B. MINIMUM UNASSIGNED FUND BALANCE POLICY

The City Council has formally adopted a policy regarding the minimum unassigned fund balance for the General Fund. The most significant revenue source of the General Fund is property taxes. This revenue source is received in two installments during the year – June and December. As such, it is the City’s goal to begin each fiscal year with sufficient working capital to fund operations between each semi-annual receipt of property taxes. The City’s policy for unassigned funds in the General Fund is:

- Minimum cash flow – ranging from 30% to 50% of the following year General Fund property tax levy and anticipated local government aids.
- Potential obligations under the City administrator’s contract.
- Emergency or unanticipated expenditures – equal to 5% of the upcoming year budgeted General Fund expenditures, excluding transfers out to other funds.

At December 31, 2022, the unassigned fund balance of the General Fund was \$3,004,428, compared to its targeted unassigned fund balance ranging from \$2,408,407 to \$3,760,148 on the above policy.

Note 16 POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The City does not provide other post employment benefits (OPEB) other than permitting retired employees to continue in the City’s group health insurance plan, as required by Minnesota Statutes. The retiree is required to pay 100% of the premium. The premium charged is a single common premium for both active and retired employees. This practice has the potential to create an OPEB liability based on the theory that retirees have higher utilization of health care benefits than active employees (implicit rate subsidy).

The City hired an actuary and determined the liability resulting from an implicit rate subsidy is not material and therefore not included in these financial statements.

Note 17 CONDUIT DEBT

From time to time, the City has issued Industrial and Housing Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2022, there was one series of Senior Housing Revenue Bonds outstanding. The aggregate issued amount was \$13,210,000 with a final payment date of March 2052. The balance outstanding at December 31, 2022 is \$12,685,000.

Note 18 ADOPTION OF NEW ACCOUNTING STANDARD

The City implemented GASB statement No. 87 for the year ended December 31, 2022. As a result, a lease receivable and deferred inflows of resources related to leases are recorded within the governmental funds balance sheet, proprietary funds statement of net position, and the government-wide statement of net position. Comparative amounts for the year ended December 31, 2021 have been restated as a result of implementation, but have no impact on the total net position or fund balance.

Note 19 CHANGE IN FUND PRESENTATION

For the year end December 31, 2022, the City elected to move a portion of the Debt Service Fund into nonmajor Special Revenue Funds. The change resulted in the following:

	Debt Service Fund	Other Governmental Funds
Fund balance - January 1, as originally reported	\$2,364,194	\$7,889,593
Debt Service Fund moved to into individual Special Revenue Funds:		
TIF 6.15 Preserve Apartment Project Fund	(62,005)	62,005
TIF 6.16 Walker Methodist Fund	(19,644)	19,644
TIF 6.17 Greenberg Auto Redevelopment/Oppidan Project Fund	(35,977)	35,977
Fund balance - January 1, as restated	<u>\$2,246,568</u>	<u>\$8,007,219</u>

Note 20 RECENTLY ISSUED ACCOUNTING STANDARDS

The Governmental Accounting Standards Boards (GASB) recently approved the following statements which were not implemented for these financial statements:

Statement No. 94 *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2022.

Statement No. 96 *Subscription-Based Information Technology Arrangements*. The provisions of this Statement are effective for fiscal years beginning after June 15, 2022.

Statement No. 99 *Omnibus 2022*. The provisions of this Statement contain multiple effective dates, the first being for reporting periods beginning after June 15, 2022.

Statement No. 100 *Accounting Changes and Error Corrections* – an amendment of GASB Statement No. 62. The provisions of this Statement are effective for reporting periods beginning after June 15, 2023.

Statement No. 101 *Compensated Absences*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2023.

The effect these standards may have on future financial statements is not determinable at this time, but it is expected that Statement No. 96 may have a material impact.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF CAMBRIDGE, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2022
 With Comparative Actual Amounts For The Year Ended December 31, 2021

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)	2021 Actual Amounts
	Original	Final			
Revenues:					
General property taxes:					
Current	\$5,440,028	\$5,547,626	\$5,547,627	\$1	\$5,318,981
Delinquent	25,000	44,584	44,584	-	35,636
Penalties, interest and other	1,530	1,513	1,513	-	4,494
Total general property taxes	<u>5,466,558</u>	<u>5,593,723</u>	<u>5,593,724</u>	<u>1</u>	<u>5,359,111</u>
Licenses and permits	<u>369,950</u>	<u>678,363</u>	<u>678,365</u>	<u>2</u>	<u>955,065</u>
Intergovernmental:					
Federal	-	6,741	6,742	1	-
State:					
Local government aid	1,059,979	1,059,979	1,059,979	-	1,020,839
Municipal state aid	50,000	50,000	50,000	-	50,000
State aid - police	150,000	144,240	144,241	1	151,121
State aid - fire	-	99,739	99,740	1	88,927
Other	8,273	5,910	5,910	-	13,070
County:					
Highway aid	5,000	5,731	5,732	1	5,472
Local:					
ISD #911	100,000	146,090	146,091	1	132,428
Total intergovernmental	<u>1,373,252</u>	<u>1,518,430</u>	<u>1,518,435</u>	<u>5</u>	<u>1,461,857</u>
Charges for services:					
General government	7,600	11,794	11,795	1	17,636
Public safety	112,911	127,312	127,312	-	116,836
Public works	77,867	84,883	84,883	-	82,052
Total charges for services	<u>198,378</u>	<u>223,989</u>	<u>223,990</u>	<u>1</u>	<u>216,524</u>
Fines and forfeits	<u>42,000</u>	<u>48,782</u>	<u>48,782</u>	<u>0</u>	<u>33,554</u>
Miscellaneous:					
Investment income					
Interest earned on investments	16,174	71,041	71,042	1	(9,068)
Increase (decrease) in fair value of investments	-	(77,543)	(77,543)	-	-
Facility rental	3,600	10,638	10,638	-	5,100
Patronage	423	583	584	1	1,702
Contributions and donations	2,000	4,565	4,565	-	790
Other	-	6,109	6,110	1	28,174
Total miscellaneous	<u>22,197</u>	<u>15,393</u>	<u>15,396</u>	<u>3</u>	<u>26,698</u>
Total revenues	<u>7,472,335</u>	<u>8,078,680</u>	<u>8,078,692</u>	<u>12</u>	<u>8,052,809</u>

See accompany notes to the required supplementary information.

CITY OF CAMBRIDGE, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2022
 With Comparative Actual Amounts For The Year Ended December 31, 2021

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)	2021 Actual Amounts
	Original	Final			
Expenditures:					
General government:					
Mayor and city council:					
Current:					
Personal services	\$32,310	\$32,304	\$32,301	\$3	\$32,290
Materials and supplies	850	442	442	-	339
Other charges and services	4,250	2,324	2,324	-	2,319
Miscellaneous	24,800	23,806	23,805	1	20,303
Total mayor and city council	<u>62,210</u>	<u>58,876</u>	<u>58,872</u>	<u>4</u>	<u>55,251</u>
Administration:					
Current:					
Personal services	282,229	275,057	275,054	3	343,559
Materials and supplies	13,450	9,879	9,873	6	7,397
Other charges and services	18,650	13,840	13,837	3	18,496
Miscellaneous	32,150	40,002	40,001	1	43,027
Total administration	<u>346,479</u>	<u>338,778</u>	<u>338,765</u>	<u>13</u>	<u>412,479</u>
Elections:					
Current:					
Personal services	8,100	5,191	5,191	-	-
Materials and supplies	300	18	17	1	-
Other charges and services	300	369	367	2	-
Miscellaneous	3,200	2,012	2,012	-	2,645
Total elections	<u>11,900</u>	<u>7,590</u>	<u>7,587</u>	<u>3</u>	<u>2,645</u>
Finance:					
Current:					
Personal services	265,267	258,520	258,517	3	250,461
Materials and supplies	7,800	5,853	5,853	-	4,907
Other charges and services	57,340	53,616	53,614	2	54,331
Miscellaneous	21,900	19,846	19,846	-	18,206
Total finance	<u>352,307</u>	<u>337,835</u>	<u>337,830</u>	<u>5</u>	<u>327,905</u>
Legal:					
Current:					
General legal	76,000	66,449	66,447	2	55,225
Prosecution services	42,000	45,294	45,293	1	40,608
Total legal	<u>118,000</u>	<u>111,743</u>	<u>111,740</u>	<u>3</u>	<u>95,833</u>
Building:					
Current:					
Personal services	301,681	185,863	185,860	3	253,154
Materials and supplies	13,050	5,964	5,964	-	4,734
Other charges and services	13,150	254,405	254,403	2	365,709
Miscellaneous	8,550	3,782	3,781	1	4,876
Total building	<u>336,431</u>	<u>450,014</u>	<u>450,008</u>	<u>6</u>	<u>628,473</u>

See accompany notes to the required supplementary information.

CITY OF CAMBRIDGE, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2022
 With Comparative Actual Amounts For The Year Ended December 31, 2021

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)	2021 Actual Amounts
	Original	Final			
Expenditures (continued):					
Engineering:					
Current:					
Contractual services	\$38,000	\$32,576	\$32,575	\$1	\$56,150
Planning:					
Current:					
Personal services	327,143	241,759	241,756	3	133,900
Materials and supplies	12,350	5,850	5,846	4	3,692
Other charges and services	21,880	15,905	15,902	3	18,404
Miscellaneous	16,300	5,757	5,755	2	1,697
Total planning	377,673	269,271	269,259	12	157,693
City hall building:					
Current:					
Personal services	45,735	43,968	43,966	2	42,248
Materials and supplies	10,700	5,698	5,698	-	5,898
Other charges and services	43,600	44,027	44,024	3	44,199
Miscellaneous	54,300	46,164	46,162	2	37,127
Total city hall building	154,335	139,857	139,850	7	129,472
Total general government	1,797,335	1,746,540	1,746,486	54	1,865,901
Public safety:					
Police:					
Current:					
Personal services	2,358,206	2,286,211	2,286,207	4	1,953,536
Materials and supplies	121,900	127,987	127,981	6	96,471
Other charges and services	123,200	123,180	123,175	5	141,096
Miscellaneous	70,450	60,429	60,425	4	54,487
Total police	2,673,756	2,597,807	2,597,788	19	2,245,590
Fire protection:					
Current:					
Personal services	231,556	239,461	239,460	1	222,266
Materials and supplies	55,250	67,085	67,081	4	51,751
Other charges and services	53,650	159,284	159,279	5	148,642
Miscellaneous	25,200	21,812	21,811	1	33,022
Total fire protection	365,656	487,642	487,631	11	455,681
Emergency management:					
Current:					
Materials and supplies	2,100	2,445	2,444	1	89
Other charges and services	300	-	-	-	-
Miscellaneous	2,200	1,452	1,452	-	1,713
Total emergency management	4,600	3,897	3,896	1	1,802
Animal control:					
Current:					
Other charges and services	5,000	4,800	4,800	-	4,800
Total public safety	3,049,012	3,094,146	3,094,115	31	2,707,873

See accompany notes to the required supplementary information.

CITY OF CAMBRIDGE, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
 For The Year Ended December 31, 2022
 With Comparative Actual Amounts For The Year Ended December 31, 2021

	Budgeted Amounts		2022 Actual Amounts	Variance with Final Budget - Positive (Negative)	2021 Actual Amounts
	Original	Final			
Expenditures (continued):					
Public works:					
Street maintenance:					
Current:					
Personal services	\$1,073,573	\$1,019,382	\$1,019,376	\$6	\$1,043,671
Materials and supplies	230,900	288,741	288,735	6	228,857
Other charges and services	58,600	61,437	61,432	5	54,574
Miscellaneous	117,300	109,306	109,301	5	88,388
Total street maintenance	<u>1,480,373</u>	<u>1,478,866</u>	<u>1,478,844</u>	<u>22</u>	<u>1,415,490</u>
Parks operation and maintenance:					
Current:					
Personal services	308,505	229,478	229,474	4	187,834
Materials and supplies	50,000	60,805	60,799	6	71,985
Other charges and services	119,900	92,260	92,256	4	105,592
Miscellaneous	53,700	55,372	55,369	3	42,937
Total parks operation and maintenance	<u>532,105</u>	<u>437,915</u>	<u>437,898</u>	<u>17</u>	<u>408,348</u>
Library operations					
Current:					
Materials and supplies	6,500	6,941	6,940	1	5,509
Other charges and services	40,600	48,870	48,868	2	44,870
Miscellaneous	53,000	62,127	62,125	2	62,292
Total library operations	<u>100,100</u>	<u>117,938</u>	<u>117,933</u>	<u>5</u>	<u>112,671</u>
Total public works	<u>2,112,578</u>	<u>2,034,719</u>	<u>2,034,675</u>	<u>44</u>	<u>1,936,509</u>
Total expenditures	<u>6,958,925</u>	<u>6,875,405</u>	<u>6,875,276</u>	<u>129</u>	<u>6,510,283</u>
Revenues over expenditures	<u>513,410</u>	<u>1,203,275</u>	<u>1,203,416</u>	<u>141</u>	<u>1,542,526</u>
Other financing sources (uses):					
Sale of property	-	-	-	-	6,286
Transfers in	525,000	625,000	625,000	-	500,000
Transfers out	<u>(1,038,410)</u>	<u>(1,659,769)</u>	<u>(1,659,768)</u>	<u>1</u>	<u>(1,870,156)</u>
Total other financing sources (uses)	<u>(513,410)</u>	<u>(1,034,769)</u>	<u>(1,034,768)</u>	<u>1</u>	<u>(1,363,870)</u>
Net change in fund balance	<u>\$0</u>	<u>\$168,506</u>	168,648	<u>\$142</u>	178,656
Fund balance - January 1			<u>3,824,251</u>		<u>3,645,595</u>
Fund balance - December 31			<u>\$3,992,899</u>		<u>\$3,824,251</u>

See accompany notes to the required supplementary information.

CITY OF CAMBRIDGE, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY* -
 GENERAL EMPLOYEES RETIREMENT FUND
 For the Last Ten Years

Statement 10

Measurement Date June 30	Fiscal Year Ending December 31	City's Proportionate Share (Percentage) of the Net Pension Liability	City's Proportionate Share (Amount) of the Net Pension Liability (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with City (b)	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with City (a+b)	Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2015	2015	0.0430%	\$2,228,483	\$0	\$2,228,483	\$2,530,509	88.06%	78.19%
2016	2016	0.0400%	3,247,802	42,499	3,290,301	2,484,980	132.41%	68.90%
2017	2017	0.0426%	2,719,556	34,212	2,753,768	2,745,659	100.30%	75.90%
2018	2018	0.0407%	2,257,869	74,000	2,331,869	2,732,299	85.34%	79.50%
2019	2019	0.0404%	2,233,626	69,497	2,303,123	2,861,670	80.48%	80.20%
2020	2020	0.0412%	2,470,128	76,044	2,546,172	2,935,352	86.74%	79.10%
2021	2021	0.0420%	1,793,588	54,794	1,848,382	3,023,679	61.13%	87.00%
2022	2022	0.0398%	3,152,173	92,487	3,244,660	2,982,373	108.79%	76.70%

* The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

CITY OF CAMBRIDGE, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 11

SCHEDULE OF PENSION CONTRIBUTIONS* - GENERAL EMPLOYEES RETIREMENT FUND

For the Last Ten Years

<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered Payroll (c)</u>	<u>Contributions as a Percentage of Covered Payroll (b/c)</u>
December 31, 2015	\$192,156	\$192,156	\$0	\$2,562,080	7.50%
December 31, 2016	192,348	192,348	-	2,564,628	7.50%
December 31, 2017	199,412	199,412	-	2,658,818	7.50%
December 31, 2018	209,970	209,970	-	2,799,606	7.50%
December 31, 2019	218,808	218,808	-	2,917,435	7.50%
December 31, 2020	223,842	223,842	-	2,984,550	7.50%
December 31, 2021	224,741	224,741	-	2,996,548	7.50%
December 31, 2022	233,374	233,374	-	3,111,651	7.50%

* The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

See accompanying notes to the required supplementary information.

CITY OF CAMBRIDGE, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 12

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY* -

PUBLIC EMPLOYEES POLICE AND FIRE FUND

For the Last Ten Years

Measurement Date	Fiscal Year Ending	Proportion (Percentage) of the Net Pension Liability	Proportionate Share (Amount) of the Net Pension Liability (a)	Covered Payroll (b)	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2015	December 31, 2015	0.11600%	\$1,318,031	\$1,057,915	124.59%	86.61%
June 30, 2016	December 31, 2016	0.11500%	4,615,150	1,107,053	416.89%	63.90%
June 30, 2017	December 31, 2017	0.11500%	1,552,637	1,181,042	131.46%	85.40%
June 30, 2018	December 31, 2018	0.11160%	1,189,541	1,175,719	101.18%	88.80%
June 30, 2019	December 31, 2019	0.11540%	1,228,550	1,216,964	100.95%	89.30%
June 30, 2020	December 31, 2020	0.11440%	1,507,914	1,289,756	116.91%	87.20%
June 30, 2021	December 31, 2021	0.11390%	879,187	1,345,984	65.32%	93.70%
June 30, 2022	December 31, 2022	0.11500%	5,004,346	1,396,787	358.28%	70.50%

* The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

CITY OF CAMBRIDGE, MINNESOTA

REQUIRED SUPPLEMENTARY INFORMATION

Statement 13

SCHEDULE OF PENSION CONTRIBUTIONS* - PUBLIC EMPLOYEES POLICE AND FIRE FUND

For the Last Ten Years

<u>Fiscal Year Ending</u>	<u>Statutorily Required Contribution (a)</u>	<u>Contributions in Relation to the Statutorily Required Contribution (b)</u>	<u>Contribution Deficiency (Excess) (a-b)</u>	<u>Covered Payroll (c)</u>	<u>Contributions as a Percentage of Covered Payroll (b/c)</u>
December 31, 2015	\$183,786	\$183,786	\$0	\$1,134,481	16.20%
December 31, 2016	177,542	177,542	-	1,095,933	16.20%
December 31, 2017	195,022	195,022	-	1,203,838	16.20%
December 31, 2018	191,209	191,209	-	1,180,304	16.20%
December 31, 2019	208,415	208,415	-	1,229,583	16.95%
December 31, 2020	238,672	238,672	-	1,348,443	17.70%
December 31, 2021	232,861	232,861	-	1,315,596	17.70%
December 31, 2022	273,593	273,593	-	1,545,721	17.70%

* The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

See accompanying notes to the required supplementary information.

CITY OF CAMBRIDGE, MINNESOTA
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS* -
 CAMBRIDGE FIRE RELIEF ASSOCIATION
 For the Last Ten Years

Statement 14

Fiscal year ending	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Measurement date	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
Total pension liability:								
Service cost	\$81,365	\$65,102	\$67,501	\$58,600	\$53,722	\$48,503	\$48,584	\$48,584
Interest on pension liability	74,359	74,963	64,605	54,709	44,374	41,410	38,415	33,762
Changes of benefit terms	5,721	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(33,412)	(2,136)	(5,744)	(26,499)	(19,056)	(10,313)	(4,803)
Changes of assumptions	-	-	-	-	-	-	-	-
Changes in benefit level	124,416	-	131,570	99,009	114,885	-	-	-
Benefit payments, including refunds of employee contributions	(155,768)	(110,200)	(62,824)	(38,240)	-	(53,360)	-	-
Net change in total pension liability	130,093	(3,547)	198,716	168,334	186,482	17,497	76,686	77,543
Total pension liability - beginning	1,235,835	1,239,382	1,040,666	872,332	685,850	668,353	591,667	514,172
Total pension liability - ending (a)	<u>\$1,365,928</u>	<u>\$1,235,835</u>	<u>\$1,239,382</u>	<u>\$1,040,666</u>	<u>\$872,332</u>	<u>\$685,850</u>	<u>\$668,353</u>	<u>\$591,715</u>
Plan fiduciary net position:								
Contributions - employer	\$10,000	\$20,000	\$ -	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Contributions - State of Minnesota	100,740	89,927	85,434	79,489	78,549	74,729	74,946	77,120
Adjustment to initial asset transfer	-	-	-	-	-	-	-	3,438
Net investment income	86,065	121,890	166,777	167,200	(36,025)	93,813	42,669	1,269
Benefit payments, including refunds of employee contributions	(155,768)	(110,200)	(62,824)	(38,240)	-	(53,360)	-	-
Asset (gain)/loss	-	(299,073)	-	-	-	-	-	-
Administrative expense	(988)	(1,002)	(976)	(1,008)	(951)	(823)	(946)	(918)
Other	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	40,049	(178,458)	188,411	217,441	51,573	124,359	126,669	90,909
Plan fiduciary net position - beginning	1,135,339	1,313,797	1,125,386	907,945	856,372	732,013	605,344	514,435
Plan fiduciary net position - ending (b)	<u>\$1,175,388</u>	<u>\$1,135,339</u>	<u>\$1,313,797</u>	<u>\$1,125,386</u>	<u>\$907,945</u>	<u>\$856,372</u>	<u>\$732,013</u>	<u>\$605,344</u>
Net pension liability/(asset) - ending (a) - (b)	<u>\$190,540</u>	<u>\$100,496</u>	<u>(\$74,415)</u>	<u>(\$84,720)</u>	<u>(\$35,613)</u>	<u>(\$170,522)</u>	<u>(\$63,660)</u>	<u>(\$13,629)</u>
Plan fiduciary net position as a percentage of the total pension liability	86.05%	91.87%	106.00%	108.14%	104.08%	124.86%	109.52%	102.30%
Covered-employee payroll**	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available
Net pension liability as a percentage of covered employee payroll**	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available	Not Available

*GASB 68 was implemented in 2015. Information prior to 2015 is not available.

**The Cambridge Fire Relief Association is comprised of volunteers, therefore there are no payroll expenditures.

See accompanying notes to the required supplementary information.

CITY OF CAMBRIDGE, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS⁽¹⁾
CAMBRIDGE FIRE RELIEF ASSOCIATION
For the Last Ten Years

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered-Employee Payroll (b/c)
December 31, 2015	\$992	\$10,000	(\$9,008)	(2)	(2)
December 31, 2016	-	10,000	(10,000)	(2)	(2)
December 31, 2017	-	10,000	(10,000)	(2)	(2)
December 31, 2018	-	10,000	(10,000)	(2)	(2)
December 31, 2019	-	10,000	(10,000)	(2)	(2)
December 31, 2020	-	-	-	(2)	(2)
December 31, 2021	-	20,000	(20,000)	(2)	(2)
December 31, 2022	-	10,000	(10,000)	(2)	(2)

⁽¹⁾ GASB 68 was implemented in 2015. Information prior to 2015 is not available.

⁽²⁾ The Cambridge Fire Relief Association is comprised of volunteers, therefore, there are no payroll expenditures. (i.e., there are no covered payroll amounts or percentage calculations.)

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Note A LEGAL COMPLIANCE – BUDGETS

The General Fund budget is legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the department level for the General Fund, the Debt Service Fund and the fund level for certain Special Revenue Funds.

Note B PENSION INFORMATION

PERA – General Employees Retirement Fund

2022 Changes

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were decreased 0.25% and assumed rates of retirement were changed resulting in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination and disability were also changed.
- Base mortality tables were changed from RP-2014 tables to Pub-2010 tables, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in the Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 Changes

Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2035 and 2.5 percent per year thereafter to 1.0 percent per year for all future years.
- The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate was changed from 7.9 percent to 7.5 percent.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

PERA – Public Employees Police and Fire Fund

2022 Changes

Changes in Actuarial Assumptions

- The single discount rate changed from 6.50% to 5.4%.
- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality tables for healthy annuitants, disabled annuitants and employees were changed from RP-2014 tables to Pub-2010 Public Safety Mortality tables. The mortality improvement scale was changed from MP-2019 to MN-2020.
- Assumed salary increase and retirement rates were modified as recommended in the July 14, 2020 experience study. The changes result in a decrease in gross salary increase rates, slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%.

2020 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019.

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in the Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2016 to MP-2017.

2017 Changes

Changes in Actuarial Assumptions:

- The single discount rate was changed from 5.6 percent to 7.5 percent.
- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year for 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed from healthy retirees.
- Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members decreased from 65 percent to 60 percent.
- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter.

CITY OF CAMBRIDGE, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2022

2016 Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year through 2037 and 2.5 percent thereafter to 1.0 percent per year for all future years.

- The assumed investment return was changed from 7.9 percent to 7.5 percent. The single discount rate changed from 7.9 percent to 5.6 percent.

- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Single Employer – Fire Relief Association

With only eight years reported in the RSI, there is no additional information to include in the notes. Details can be obtained from the financial reports of the Fire Relief Association.

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND
SCHEDULES**

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NONMAJOR GOVERNMENTAL FUNDS

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SPECIAL REVENUE FUNDS

The Special Revenue Funds account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute or local ordinance and/or resolution to finance particular functions, activities or governments.

CAPITAL PROJECT FUNDS

The Capital Project Funds were established to account for the resources expended to acquire assets of a relatively permanent nature other than those financed by Enterprise Funds.

CITY OF CAMBRIDGE, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

Statement 16

	Special Revenue	Capital Project	Totals	
			Nonmajor Governmental Funds	
			2022	2021
Assets				
Cash and investments	\$2,174,871	\$7,812,284	\$9,987,155	\$8,402,355
Due from other governmental units	38,510	122,196	160,706	175,362
Accounts receivable	-	-	-	121
Interfund receivable	-	2,559	2,559	39,101
Prepaid items	1,043	-	1,043	1,510
Loan receivable	57,932	-	57,932	75,473
Property taxes receivable:				
Delinquent	-	257	257	257
Special assessments receivable:				
Deferred	-	27,315	27,315	131,841
Lease receivable	669,755	-	669,755	266,917
Inventory	9,952	-	9,952	21,927
Total assets	\$2,952,063	\$7,964,611	\$10,916,674	\$9,114,864
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$30,575	\$15,926	\$46,501	\$93,622
Contracts payable	5,506	-	5,506	57,786
Interfund payable	2,559	-	2,559	39,101
Deposits payable	22,034	-	22,034	16,734
Unearned revenue	1,012,774	-	1,012,774	501,387
Total liabilities	1,073,448	15,926	1,089,374	708,630
Deferred inflows of resources:				
Related to leases	669,755	-	669,755	266,917
Unavailable revenue	-	27,572	27,572	132,098
Total deferred inflows of resources	669,755	27,572	697,327	399,015
Fund balance:				
Nonspendable	10,995	-	10,995	23,437
Restricted	227,752	155,643	383,395	267,143
Assigned	973,852	7,765,470	8,739,322	7,716,639
Unassigned	(3,739)	-	(3,739)	-
Total fund balance	1,208,860	7,921,113	9,129,973	8,007,219
Total liabilities, deferred inflows of resources, and fund balance	\$2,952,063	\$7,964,611	\$10,916,674	\$9,114,864

CITY OF CAMBRIDGE, MINNESOTA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Statement 17

NONMAJOR GOVERNMENTAL FUNDS

For The Year Ended December 31, 2022

With Comparative Totals For The Year Ended December 31, 2021

	Special Revenue	Capital Project	Totals	
			Nonmajor Governmental Funds	
			2022	2021
Revenues:				
Tax increment collections	\$378,706	\$ -	\$378,706	\$529,573
Intergovernmental	81,926	455,130	537,056	773,297
Special assessments	-	107,926	107,926	37,064
Charges for services	20,772	53,660	74,432	53,512
Connection, facility, and area charges	-	232,641	232,641	392,329
Investment income/(loss):				
Interest earned on investments	12,675	41,897	54,572	2,073
Increase (decrease) in fair value of investments	(39,042)	(153,386)	(192,428)	-
Sale of merchandise and property	74,896	-	74,896	62,793
Park dedication fees	-	20,761	20,761	-
Direct charges to developers	-	4,956	4,956	2,684
Contributions and donations	-	22,297	22,297	2,198
Rents	187,493	-	187,493	250,132
Other	75,733	-	75,733	842
Total revenues	<u>793,159</u>	<u>785,882</u>	<u>1,579,041</u>	<u>2,106,497</u>
Expenditures:				
Current:				
General government	-	-	-	4,671
Public safety	-	-	-	50,154
Public works	164,080	192,163	356,243	330,710
Economic development	738,997	-	738,997	530,314
Capital outlay:				
General government	-	85,159	85,159	11,894
Public safety	-	64,789	64,789	80,840
Public works	-	294,921	294,921	153,374
Construction/acquisition costs	14,104	548,214	562,318	2,029,427
Total expenditures	<u>917,181</u>	<u>1,185,246</u>	<u>2,102,427</u>	<u>3,191,384</u>
Revenues over (under) expenditures	<u>(124,022)</u>	<u>(399,364)</u>	<u>(523,386)</u>	<u>(1,084,887)</u>
Other financing sources (uses):				
Sale of property	-	138,538	138,538	214,530
Transfers in	526,385	2,118,293	2,644,678	4,731,191
Transfers out	(63,311)	(100,000)	(163,311)	(1,911,035)
Total other financing sources (uses)	<u>463,074</u>	<u>2,156,831</u>	<u>2,619,905</u>	<u>3,034,686</u>
Net change in fund balance	339,052	1,757,467	2,096,519	1,949,799
Fund balance - January 1	869,808	6,163,646	7,033,454	6,057,420
Fund balance - December 31	<u>\$1,208,860</u>	<u>\$7,921,113</u>	<u>\$9,129,973</u>	<u>\$8,007,219</u>
Reconciliation of beginning fund balance to prior year ending fund balance:				
Prior year ending fund balance reported above				8,007,219
Less prior year ending fund balance for funds reported as non major in prior year, major in current year:				
2022 Street Improvement Project Fund				(973,765)
Current year beginning fund balance				<u>\$7,033,454</u>

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NONMAJOR SPECIAL REVENUE FUNDS

The City of Cambridge had the following Special Revenue Funds during the year:

EDA Operating Fund – This fund was established to account for the operations of the Mall and EDA administration.

Forfeited Proceeds Fund – This fund was established to account for confiscated goods and cash related to controlled substance crimes.

Airport Operating Fund – This fund was established to account for the operating revenues and expenses associated with the operations and maintenance of the Cambridge Municipal Airport.

Police Administration Fines Fund – This fund was established to account for fines collected by the police department under the provisions of Minnesota Statutes which allows imposing of fines for minor traffic offenses by the City.

Cambridge Economic Development Revolving Loan Fund – This fund was established for activity related to the Minnesota Investment Fund loan passed through the City of Cambridge to Waterworks, Inc.

Downtown Revolving Loan Fund – This fund was established for activity related to a downtown improvement loan fund program established by the Cambridge City Council.

Cambridge Isanti Bike/Walk Trail Operating Fund – This fund was established to account for operating costs of the Cambridge-Isanti Bike/Walk Trail, including funds received from the City of Isanti and Isanti Township.

DEED Grant Fund – This fund was established for activity related to the Minnesota Department of Employment and Economic Development grant related to the potential widening of Minnesota Trunk Highway 95 through Cambridge.

Regional Community Center Feasibility Fund -This fund was established for activity related to grants received to conduct a Regional Community Center Feasibility Study.

Downtown Grant Program Fund—This fund was established for activity related to a downtown improvement grant program established by the Cambridge City Council.

TIF 6.20 Roosevelt Garden Estate Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.20 – Roosevelt Garden Estate Apartment Building.

TIF 6.18 Main Street Flats Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.18 – Main Street Flats.

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TIF 6.21 Heritage Greens Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.21 – Heritage Greens.

TIF 6.22 Unique Opportunities Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.22 – Unique Opportunities.

TIF 6.23 Cambridge Family Apartments Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.23 Cambridge Family Apartments.

TIF 6.24 Mercantile Hotel Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.24 – Mercantile Hotel.

Federal American Rescue Plan Fund – This fund is used to account for the accumulation of resources and the costs related to the American Rescue Plan Funding.

TIF 6.15 Preserve Apartments Project Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.15 – Preserve Apartments.

TIF 6.16 Walker Methodist Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.16 – Walker Methodist.

TIF 6.17 Greenberg Auto Redevelopment/Oppidan Project Fund – This fund is used to account for the accumulation of resources and the costs related to the TIF 6.17 – Greenberg Auto.

Housing Programs Fund – This fund was established to account for grants received related to certain housing programs.

CITY OF CAMBRIDGE, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	205 EDA Operating Fund	209 Forfeited Proceeds Fund	211 Airport Operating Fund	213 Police Administration Fines Fund
Assets				
Cash and investments	\$600,814	\$8,567	\$ -	\$20,827
Interfund receivable	-	-	-	-
Due from other governmental units	-	-	38,510	-
Prepaid items	-	-	1,043	-
Loan receivable	-	-	-	-
Lease receivable	669,755	-	-	-
Inventory	-	-	9,952	-
Total assets	\$1,270,569	\$8,567	\$49,505	\$20,827
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$9,795	\$ -	\$2,100	\$80
Contracts payable	5,506	-	-	-
Interfund payable	-	-	2,559	-
Deposits payable	4,813	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	20,114	0	4,659	80
Deferred inflows of resources:				
Related to leases	669,755	-	-	-
Fund balance:				
Nonspendable	-	-	10,995	-
Restricted	-	8,567	-	20,747
Assigned	580,700	-	33,851	-
Unassigned	-	-	-	-
Total fund balance	580,700	8,567	44,846	20,747
Total liabilities, inflows or resources, and fund balance	\$1,270,569	\$8,567	\$49,505	\$20,827

214 Cambridge Economic Development Revolving Loan Fund	215 Downtown Revolving Loan Fund	219 Cambridge- Isanti Bike/Walk Trail Operating Fund	222 Regional Community Center Feasibility Fund	225 Downtown Grant Program Fund	290 TIF 6.20 Roosevelt Garden Estate Fund	291 TIF 6.18 Main Street Flats Fund
\$75,636	\$ -	\$34,482	\$10,000	\$150,000	\$13,161	\$3,509
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,762	29,170	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$104,398</u>	<u>\$29,170</u>	<u>\$34,482</u>	<u>\$10,000</u>	<u>\$150,000</u>	<u>\$13,161</u>	<u>\$3,509</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,038	-
-	-	-	10,000	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>4,038</u>	<u>0</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	34,482	-	-	9,123	3,509
104,398	29,170	-	-	150,000	-	-
-	-	-	-	-	-	-
<u>104,398</u>	<u>29,170</u>	<u>34,482</u>	<u>0</u>	<u>150,000</u>	<u>9,123</u>	<u>3,509</u>
<u>\$104,398</u>	<u>\$29,170</u>	<u>\$34,482</u>	<u>\$10,000</u>	<u>\$150,000</u>	<u>\$13,161</u>	<u>\$3,509</u>

CITY OF CAMBRIDGE, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	292 TIF 6.21 Heritage Greens Fund	293 TIF 6.22 Unique Opportunities Fund	294 TIF 6.23 Cambridge Family Apartments Fund	295 TIF 6.24 Mercantile Hotel Fund
Assets				
Cash and investments	\$1,382	\$5,014	\$4,916	\$14,945
Interfund receivable	-	-	-	-
Due from other governmental units	-	-	-	-
Prepaid items	-	-	-	-
Loan receivable	-	-	-	-
Lease receivable	-	-	-	-
Inventory	-	-	-	-
Total assets	\$1,382	\$5,014	\$4,916	\$14,945
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$18,600
Contracts payable	-	-	-	-
Interfund payable	-	-	-	-
Deposits payable	1,375	5,000	5,000	-
Unearned revenue	-	-	-	-
Total liabilities	1,375	5,000	5,000	18,600
Deferred inflows of resources:				
Related to leases	-	-	-	-
Fund balance:				
Nonspendable	-	-	-	-
Restricted	7	14	-	-
Assigned	-	-	-	-
Unassigned	-	-	(84)	(3,655)
Total fund balance	7	14	(84)	(3,655)
Total liabilities, inflows or resources, and fund balance	\$1,382	\$5,014	\$4,916	\$14,945

298 Federal American Rescue Plan Fund	305 TIF 6.15 Preserve Apartment Project Fund	306 TIF 6.16 Walker Methodist Fund	307 TIF 6.17 Greenberg Auto Redevelopment/Oppi dan Project Fund	903 Housing Programs Fund	Totals Nonmajor Special Revenue Funds	
					2022	2021
\$1,002,774	\$74,656	\$26,185	\$52,270	\$75,733	\$2,174,871	\$1,320,533
-	-	-	-	-	-	39,101
-	-	-	-	-	38,510	-
-	-	-	-	-	1,043	1,510
-	-	-	-	-	57,932	75,473
-	-	-	-	-	669,755	266,917
-	-	-	-	-	9,952	21,927
<u>\$1,002,774</u>	<u>\$74,656</u>	<u>\$26,185</u>	<u>\$52,270</u>	<u>\$75,733</u>	<u>\$2,952,063</u>	<u>\$1,725,461</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$30,575	\$12,829
-	-	-	-	-	5,506	57,786
-	-	-	-	-	2,559	-
-	-	-	1,808	-	22,034	16,734
1,002,774	-	-	-	-	1,012,774	501,387
<u>1,002,774</u>	<u>0</u>	<u>0</u>	<u>1,808</u>	<u>0</u>	<u>1,073,448</u>	<u>588,736</u>
-	-	-	-	-	669,755	266,917
-	-	-	-	-	10,995	23,437
-	74,656	26,185	50,462	-	227,752	252,468
-	-	-	-	75,733	973,852	593,903
-	-	-	-	-	(3,739)	-
<u>0</u>	<u>74,656</u>	<u>26,185</u>	<u>50,462</u>	<u>75,733</u>	<u>1,208,860</u>	<u>869,808</u>
<u>\$1,002,774</u>	<u>\$74,656</u>	<u>\$26,185</u>	<u>\$52,270</u>	<u>\$75,733</u>	<u>\$2,952,063</u>	<u>\$1,725,461</u>

CITY OF CAMBRIDGE, MINNESOTA
 SUBCOMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR SPECIAL REVENUE FUNDS
 For The Year Ended December 31, 2022
 With Comparative Totals For The Year Ended December 31, 2021

	205 EDA Operating Fund	209 Forfeited Proceeds Fund	211 Airport Operating Fund	213 Police Administration Fines Fund
Revenues:				
Tax increment collections	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal	-	-	33,946	-
State aid	-	-	42,640	-
Other local aid	-	-	-	-
Charges for services:				
Police administrative fees	-	-	-	7,560
Hangar fees and tie down	-	-	13,212	-
Forfeited property	-	-	-	-
Investment income				
Interest earned on investments	3,251	59	-	117
Increase (decrease) in fair value of investments	(11,912)	(215)	-	(429)
Fuel sales	-	-	74,896	-
Rents	187,493	-	-	-
Other	-	-	-	-
Total revenues	<u>178,832</u>	<u>(156)</u>	<u>164,694</u>	<u>7,248</u>
Expenditures:				
Current:				
Public safety	-	-	-	-
Public works	-	-	157,546	-
Economic development	309,037	-	-	-
Construction/acquisition costs	14,104	-	-	-
Total expenditures	<u>323,141</u>	<u>0</u>	<u>157,546</u>	<u>0</u>
Revenues over (under) expenditures	<u>(144,309)</u>	<u>(156)</u>	<u>7,148</u>	<u>7,248</u>
Other financing sources (uses):				
Transfers from other funds	350,000	156	-	312
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>350,000</u>	<u>156</u>	<u>0</u>	<u>312</u>
Net change in fund balance	205,691	0	7,148	7,560
Fund balance - January 1	<u>375,009</u>	<u>8,567</u>	<u>37,698</u>	<u>13,187</u>
Fund balance - December 31	<u>\$580,700</u>	<u>\$8,567</u>	<u>\$44,846</u>	<u>\$20,747</u>

214 Cambridge Economic Development Revolving Loan Fund	215 Downtown Revolving Loan Fund	219 Cambridge- Isanti Bike/Walk Trail Operating Fund	221 Deed Grant Fund	222 Regional Community Center Feasibility Fund	225 Downtown Grant Program Fund	290 TIF 6.20 Roosevelt Garden Estate Fund	291 TIF 6.18 Main Street Flats Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$93,989	\$14,321
-	-	-	-	-	-	-	-
-	-	5,340	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,474	1,458	229	-	5	-	67	20
(1,792)	(1,568)	(828)	-	(19)	-	(244)	(75)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(318)</u>	<u>(110)</u>	<u>4,741</u>	<u>0</u>	<u>(14)</u>	<u>0</u>	<u>93,812</u>	<u>14,266</u>
-	-	-	-	-	-	-	-
-	-	6,534	-	-	-	-	-
-	9,769	-	76,836	-	-	89,290	13,605
-	-	-	-	-	-	-	-
<u>0</u>	<u>9,769</u>	<u>6,534</u>	<u>76,836</u>	<u>0</u>	<u>0</u>	<u>89,290</u>	<u>13,605</u>
<u>(318)</u>	<u>(9,879)</u>	<u>(1,793)</u>	<u>(76,836)</u>	<u>(14)</u>	<u>0</u>	<u>4,522</u>	<u>661</u>
1,303	1,140	7,260	-	14	150,000	178	55
-	(63,311)	-	-	-	-	-	-
<u>1,303</u>	<u>(62,171)</u>	<u>7,260</u>	<u>0</u>	<u>14</u>	<u>150,000</u>	<u>178</u>	<u>55</u>
985	(72,050)	5,467	(76,836)	0	150,000	4,700	716
103,413	101,220	29,015	76,836	-	-	4,423	2,793
<u>\$104,398</u>	<u>\$29,170</u>	<u>\$34,482</u>	<u>\$0</u>	<u>\$0</u>	<u>\$150,000</u>	<u>\$9,123</u>	<u>\$3,509</u>

CITY OF CAMBRIDGE, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	292 TIF 6.21 Heritage Greens Fund	293 TIF 6.22 Unique Opportunities Fund	294 TIF 6.23 Cambridge Family Apartments Fund	295 TIF 6.24 Mercantile Hotel Fund
Revenues:				
Tax increment collections	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
Federal	-	-	-	-
State aid	-	-	-	-
Other local aid	-	-	-	-
Charges for services:				
Police administrative fees	-	-	-	-
Hangar fees and tie down	-	-	-	-
Forfeited property	-	-	-	-
Investment income				
Interest earned on investments	10	34	26	32
Increase (decrease) in fair value of investments	(35)	(126)	(96)	(116)
Fuel sales	-	-	-	-
Rents	-	-	-	-
Other	-	-	-	-
Total revenues	<u>(25)</u>	<u>(92)</u>	<u>(70)</u>	<u>(84)</u>
Expenditures:				
Current:				
Public safety	-	-	-	-
Public works	-	-	-	-
Economic development	-	-	84	3,655
Construction/acquisition costs	-	-	-	-
Total expenditures	<u>0</u>	<u>0</u>	<u>84</u>	<u>3,655</u>
Revenues over (under) expenditures	<u>(25)</u>	<u>(92)</u>	<u>(154)</u>	<u>(3,739)</u>
Other financing sources (uses):				
Transfers from other funds	25	92	70	84
Transfers to other funds	-	-	-	-
Total other financing sources (uses)	<u>25</u>	<u>92</u>	<u>70</u>	<u>84</u>
Net change in fund balance	0	0	(84)	(3,655)
Fund balance - January 1	<u>7</u>	<u>14</u>	<u>-</u>	<u>-</u>
Fund balance - December 31	<u>\$7</u>	<u>\$14</u>	<u>(\$84)</u>	<u>(\$3,655)</u>

298 Federal American Rescue Plan Fund	305 TIF 6.15 Preserve Apartment Project Fund	306 TIF 6.16 Walker Methodist Fund	307 TIF 6.17 Greenberg Auto Redevelopment/Op pidan Project Fund	903 Housing Programs Fund	Totals Nonmajor Special Revenue Funds	
					2022	2021
\$ -	\$126,505	\$65,402	\$78,489	\$ -	\$378,706	\$373,947
-	-	-	-	-	33,946	-
-	-	-	-	-	42,640	23,729
-	-	-	-	-	5,340	5,340
-	-	-	-	-	7,560	2,840
-	-	-	-	-	13,212	13,212
-	-	-	-	-	-	842
5,021	449	147	276	-	12,675	-
(18,397)	(1,642)	(537)	(1,011)	-	(39,042)	1,997
-	-	-	-	-	74,896	62,793
-	-	-	-	-	187,493	250,132
-	-	-	-	75,733	75,733	-
<u>(13,376)</u>	<u>125,312</u>	<u>65,012</u>	<u>77,754</u>	<u>75,733</u>	<u>793,159</u>	<u>734,832</u>
-	-	-	-	-	-	183
-	-	-	-	-	164,080	113,798
-	113,855	58,862	64,004	-	738,997	530,314
-	-	-	-	-	14,104	683,704
<u>0</u>	<u>113,855</u>	<u>58,862</u>	<u>64,004</u>	<u>0</u>	<u>917,181</u>	<u>1,327,999</u>
<u>(13,376)</u>	<u>11,457</u>	<u>6,150</u>	<u>13,750</u>	<u>75,733</u>	<u>(124,022)</u>	<u>(593,167)</u>
13,376	1,194	391	735	-	526,385	292,601
-	-	-	-	-	(63,311)	-
<u>13,376</u>	<u>1,194</u>	<u>391</u>	<u>735</u>	<u>0</u>	<u>463,074</u>	<u>292,601</u>
0	12,651	6,541	14,485	75,733	339,052	(300,566)
-	62,005	19,644	35,977	-	869,808	1,170,374
<u>\$0</u>	<u>\$74,656</u>	<u>\$26,185</u>	<u>\$50,462</u>	<u>\$75,733</u>	<u>\$1,208,860</u>	<u>\$869,808</u>

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NONMAJOR CAPITAL PROJECT FUNDS

The City of Cambridge had the following Capital Project Funds during the year:

Water Treatment Facility Fund – This fund was established to account for future construction of a water treatment facility. The project will be funded by water treatment facility charges to new development.

Water Area and Connection Charge Fund – This fund was established to account for future enhancements to the water system, including but not limited to water towers, wells, pumphouses and watermain oversizing. The projects will be funded by water area demand charges to new development and water connection fees for all new connections to the water system.

Sewer Area Charge Fund – This fund was established to account for future enhancements to the waste water system, including but not limited to lift stations, force mains and sewer trunk oversizing. The projects will be funded by sewer area demand charges to new development.

Downtown Parking Construction Fund – This fund was established to account for resources accumulated for future downtown parking construction projects.

Sandquist Capital Project Fund – This fund was established to account for resources accumulated for improvements made to the Sandquist Family Park.

Park Improvement Capital Fund – This fund was established to account for resources accumulated for Park improvements.

Police Capital Fund – This fund was established to account for resources accumulated for Police Department capital projects and equipment replacement.

Public Works Capital Project Fund – This fund was established to account for resources accumulated for Public Works capital projects and equipment replacement.

City Hall Capital Project Fund – This fund was established to account for resources accumulated for City Hall capital projects and equipment replacement.

Fire Department Capital Project Fund – This fund was established to account for resources accumulated for Fire Department capital projects and equipment replacement.

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Park Dedication Fund – This fund was established to account for resources accumulated from Park Dedication fees collected and related expenditures for development of parks.

EDA Land Acquisition Capital Project Fund – This fund was established to account for resources accumulated for the acquisition of land related to economic development plans for the City of Cambridge.

Cambridge Isanti Bike/Walk Trail Capital Project Fund – This fund was established to account for resources accumulated by the City of Cambridge for future capital replacement needs related to the Bike/Walk Trail.

Library Capital Fund – This fund is used to account for resources accumulated and spent on the development of the new library in Cambridge.

Pavement Management Fund – This fund was established to account for costs associated with the annual crack sealing and sealcoating programs, funded through annual transfers from the General Fund.

Airport Improvement Fund – This fund was established to account for costs associated with airport improvements, funded through transfers from the General Fund and federal government grants.

2024 Street Improvement Fund - This fund was established to account for resources accumulated for the 2024 Street Improvement Project.

CITY OF CAMBRIDGE, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
 December 31, 2022
 With Comparative Totals For The Year Ended December 31, 2021

	401 Water Treatment Facility Fund	402 Water Area and Connection Fund	403 Sewer Area Charge Fund	407 Downtown Parking Construction Fund
Assets				
Cash and investments	\$440,569	\$997,541	\$249,307	\$5,195
Interfund receivable	-	-	-	-
Due from other governmental units	-	-	-	-
Accounts receivable	-	-	-	-
Property taxes receivable:				
Delinquent	-	-	-	-
Special assessments receivable:				
Deferred	-	586	-	-
Total assets	\$440,569	\$998,127	\$249,307	\$5,195
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Interfund payable	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Total liabilities	0	0	0	0
Deferred inflows of resources:				
Unavailable revenue	-	586	-	-
Fund balance:				
Restricted	-	-	-	-
Assigned	440,569	997,541	249,307	5,195
Total fund balance (deficit)	440,569	997,541	249,307	5,195
Total liabilities, deferred inflows of resources, and fund balance	\$440,569	\$998,127	\$249,307	\$5,195

415 Park Improvement Capital Fund	417 Police Capital Fund	418 Public Works Capital Project Fund	419 City Hall Capital Project Fund	420 Fire Department Capital Project Fund
\$629,444	\$284,617	\$761,311	\$305,894	\$454,776
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$629,444</u>	<u>\$284,617</u>	<u>\$761,311</u>	<u>\$305,894</u>	<u>\$454,776</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	205
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>205</u>
-	-	-	-	-
-	-	-	-	-
629,444	284,617	761,311	305,894	454,571
629,444	284,617	761,311	305,894	454,571
<u>\$629,444</u>	<u>\$284,617</u>	<u>\$761,311</u>	<u>\$305,894</u>	<u>\$454,776</u>

CITY OF CAMBRIDGE, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
 December 31, 2022
 With Comparative Totals For The Year Ended December 31, 2021

	<u>421 Park Dedication Fund</u>	<u>422 EDA Land Acquisition Capital Project Fund</u>	<u>423 Cambridge - Isanti Bike/Walk Trail Capital Project Fund</u>	<u>425 Library Capital Fund</u>
Assets				
Cash and investments	\$20,761	\$320,124	\$134,882	\$103,147
Interfund receivable	-	-	-	-
Due from other governmental units	-	-	-	-
Accounts receivable	-	-	-	-
Property taxes receivable:				
Delinquent	-	-	-	-
Special assessments receivable:				
Deferred	-	-	-	-
	<u>20,761</u>	<u>320,124</u>	<u>134,882</u>	<u>103,147</u>
Total assets	<u>20,761</u>	<u>320,124</u>	<u>134,882</u>	<u>103,147</u>
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Interfund payable	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-
Total liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Fund balance:				
Restricted	20,761	-	134,882	-
Assigned	-	320,124	-	103,147
Total fund balance (deficit)	<u>20,761</u>	<u>320,124</u>	<u>134,882</u>	<u>103,147</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>20,761</u>	<u>320,124</u>	<u>134,882</u>	<u>103,147</u>

443 Pavement Management Fund	444 Airport Improvement Fund	484 2024 Street Improvement Project Fund	Totals Nonmajor Capital Project Funds	
			2022	2021
\$1,785,091	\$142,923	\$1,176,702	\$7,812,284	\$7,081,822
-	2,559	-	2,559	-
-	122,196	-	122,196	175,362
-	-	-	-	121
257	-	-	257	257
26,729	-	-	27,315	131,841
<u>\$1,812,077</u>	<u>\$267,678</u>	<u>\$1,176,702</u>	<u>\$7,964,611</u>	<u>\$7,389,403</u>
\$ -	\$ -	\$ -	\$ -	\$39,101
15,721	-	-	15,926	80,793
15,721	0	0	15,926	119,894
26,986	-	-	27,572	132,098
-	-	-	155,643	14,675
1,769,370	267,678	1,176,702	7,765,470	7,122,736
1,769,370	267,678	1,176,702	7,921,113	7,137,411
<u>\$1,812,077</u>	<u>\$267,678</u>	<u>\$1,176,702</u>	<u>\$7,964,611</u>	<u>\$7,389,403</u>

CITY OF CAMBRIDGE, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECT FUNDS
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

	401 Water Treatment Facility Fund	402 Water Area and Connection Fund	403 Sewer Area Charge Fund	407 Downtown Parking Construction Fund	414 Sandquist Capital Project Fund
Intergovernmental:					
Federal:					
Airport improvement entitlement	\$ -	\$ -	\$ -	\$ -	\$ -
State:					
MSA	-	-	-	-	-
Other	-	-	-	-	-
Local:					
Other	-	-	-	-	-
Special assessments:					
Current	-	-	-	-	-
Interest and penalties	-	-	-	-	-
Prepayments	-	-	-	-	-
Tax increment collections	-	-	-	-	-
Charges for services	-	-	-	-	-
Connection, facility, and area charges	27,031	107,610	98,000	-	-
Investment income					
Interest earned on investments	3,471	6,414	1,214	36	-
Increase (decrease) in fair value of investments	(12,668)	(23,438)	(4,448)	(133)	-
Park dedication fees	-	-	-	-	-
Direct charges to developers	-	-	-	-	-
Contributions and donations	-	-	-	-	15,000
Total revenues	<u>17,834</u>	<u>90,586</u>	<u>94,766</u>	<u>(97)</u>	<u>15,000</u>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	-
Construction/acquisition costs	-	-	-	-	438,731
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>438,731</u>
Revenues over (under) expenditures	<u>17,834</u>	<u>90,586</u>	<u>94,766</u>	<u>(97)</u>	<u>(423,731)</u>
Other financing sources (uses):					
Sale of property	-	-	-	-	-
Transfer from other funds	-	-	-	-	11,688
Transfer to other funds	(100,000)	-	-	-	-
Total other financing sources (uses)	<u>(100,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,688</u>
Net change in fund balance	(82,166)	90,586	94,766	(97)	(412,043)
Fund balance - January 1	522,735	906,955	154,541	5,292	412,043
Fund balance - December 31	<u>\$440,569</u>	<u>\$997,541</u>	<u>\$249,307</u>	<u>\$5,195</u>	<u>\$0</u>

415 Park Improvement Capital Fund	417 Police Capital Fund	418 Public Works Capital Project Fund	419 City Hall Capital Project Fund	420 Fire Department Capital Project Fund	421 Park Dedication Fund	422 EDA Land Acquisition Capital Project Fund	423 Cambridge - Isanti Bike/Walk Trail Capital Project Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	7,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	37,460	-	-	-
-	-	-	-	-	-	-	-
4,393	211	5,451	2,203	2,743	33	1,866	861
(16,096)	(772)	(19,971)	(8,075)	(10,050)	(120)	(6,834)	(3,154)
-	-	-	-	-	20,761	-	-
-	-	-	-	-	-	-	-
2,047	1,000	-	-	4,250	-	-	-
<u>(9,656)</u>	<u>439</u>	<u>(14,520)</u>	<u>(5,872)</u>	<u>34,403</u>	<u>20,674</u>	<u>(4,968)</u>	<u>5,207</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,047	-	-	-	-	-	-	-
-	-	-	85,159	-	-	-	-
-	64,789	-	-	-	-	-	-
61,988	-	232,933	-	-	-	-	-
14,712	-	-	900	-	-	-	-
<u>78,747</u>	<u>64,789</u>	<u>232,933</u>	<u>86,059</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(88,403)</u>	<u>(64,350)</u>	<u>(247,453)</u>	<u>(91,931)</u>	<u>34,403</u>	<u>20,674</u>	<u>(4,968)</u>	<u>5,207</u>
-	-	-	-	-	-	138,538	-
75,000	330,000	218,494	75,000	70,819	87	-	15,000
-	-	-	-	-	-	-	-
<u>75,000</u>	<u>330,000</u>	<u>218,494</u>	<u>75,000</u>	<u>70,819</u>	<u>87</u>	<u>138,538</u>	<u>15,000</u>
(13,403)	265,650	(28,959)	(16,931)	105,222	20,761	133,570	20,207
642,847	18,967	790,270	322,825	349,349	-	186,554	114,675
<u>\$629,444</u>	<u>\$284,617</u>	<u>\$761,311</u>	<u>\$305,894</u>	<u>\$454,571</u>	<u>\$20,761</u>	<u>\$320,124</u>	<u>\$134,882</u>

CITY OF CAMBRIDGE, MINNESOTA
 SUBCOMBINING STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCE
 NONMAJOR CAPITAL PROJECT FUNDS
 For The Year Ended December 31, 2022
 With Comparative Totals For The Year Ended December 31, 2021

Statement 21
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	425 Library Capital	443 Pavement	444 Airport	484 2024 Street	Totals Nonmajor Capital Project Funds	
	Fund	Management Fund	Improvement Fund	Improvement Project Fund	2022	2021
Intergovernmental:						
Federal:						
Airport improvement entitlement	\$ -	\$ -	\$100,088	\$ -	\$100,088	\$110,783
State:						
MSA	-	-	-	345,459	345,459	612,592
Other	-	-	2,083	-	2,083	13,353
Local:						
Other	-	-	-	-	7,500	7,500
Special assessments:						
Current	-	13,961	-	-	13,961	25,998
Interest and penalties	-	4,547	-	-	4,547	11,066
Prepayments	-	89,418	-	-	89,418	-
Tax increment collections	-	-	-	-	-	155,626
Charges for services	-	16,200	-	-	53,660	37,460
Connection, facility, and area charges	-	-	-	-	232,641	392,329
Investment income						
Interest earned on investments	696	10,302	-	2,003	41,897	-
Increase (decrease) in fair value of investments	(2,549)	(37,739)	-	(7,339)	(153,386)	76
Park dedication fees	-	-	-	-	20,761	-
Direct charges to developers	-	4,956	-	-	4,956	2,684
Contributions and donations	-	-	-	-	22,297	2,198
Total revenues	(1,853)	101,645	102,171	340,123	785,882	1,371,665
Expenditures:						
Current:						
General government	-	-	-	-	-	4,671
Public safety	-	-	-	-	-	49,971
Public works	-	190,116	-	-	192,163	216,912
Capital outlay:						
General government	-	-	-	-	85,159	11,894
Public safety	-	-	-	-	64,789	80,840
Public works	-	-	-	-	294,921	153,374
Construction/acquisition costs	-	20,792	73,079	-	548,214	1,345,723
Total expenditures	0	210,908	73,079	0	1,185,246	1,863,385
Revenues over (under) expenditures	(1,853)	(109,263)	29,092	340,123	(399,364)	(491,720)
Other financing sources (uses):						
Sale of property	-	-	-	-	138,538	214,530
Transfer from other funds	5,000	480,626	-	836,579	2,118,293	4,438,590
Transfer to other funds	-	-	-	-	(100,000)	(1,911,035)
Total other financing sources (uses)	5,000	480,626	0	836,579	2,156,831	2,742,085
Net change in fund balance	3,147	371,363	29,092	1,176,702	1,757,467	2,250,365
Fund balance - January 1	100,000	1,398,007	238,586	-	6,163,646	4,887,046
Fund balance - December 31	\$103,147	\$1,769,370	\$267,678	\$1,176,702	\$7,921,113	\$7,137,411

Reconciliation of beginning fund balance to prior year ending fund balance:	
Prior year ending fund balance reported above	7,137,411
Less prior year ending fund balance for funds reported as non major in prior year, major in current year:	
2022 Street Improvement Project Fund	(973,765)
Current year beginning fund balance	\$6,163,646

CITY OF CAMBRIDGE, MINNESOTA

SPECIAL REVENUE FUND - 211 AIRPORT OPERATING FUND

Statement 22

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Year Ended December 31, 2022

With Comparative Actual Amounts For The Year Ended December 31, 2021

	2022			2021 Actual
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Intergovernmental:				
Federal	\$ -	\$33,946	\$33,946	\$23,729
State aid	21,000	42,639	42,640	-
Charges for services:				
Hangar fees and tie down	11,000	13,212	13,212	13,212
Investment income				
Interest earned on investments	200	-	-	-
Fuel sales	36,000	74,896	74,896	62,793
Total revenues	<u>68,200</u>	<u>164,693</u>	<u>164,694</u>	<u>99,734</u>
Expenditures:				
Current:				
Public works	<u>111,118</u>	<u>157,558</u>	<u>157,546</u>	<u>104,687</u>
Revenues over (under) expenditures	<u>(42,918)</u>	<u>7,135</u>	<u>7,148</u>	<u>(4,953)</u>
Other financing sources (uses):				
Transfer from other funds	44,118	-	-	-
Transfer to other funds	<u>(1,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>42,918</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$0</u>	<u>\$7,135</u>	7,148	(4,953)
Fund balance - January 1			<u>37,698</u>	<u>42,651</u>
Fund balance - December 31			<u>\$44,846</u>	<u>\$37,698</u>

CITY OF CAMBRIDGE, MINNESOTA

SPECIAL REVENUE FUND - 205 EDA OPERATING FUND

Statement 23

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Year Ended December 31, 2022

With Comparative Actual Amounts For The Year Ended December 31, 2021

	2022			2021 Actual
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
Investment income/(loss):				
Interest earned on investments	\$1,000	\$3,251	\$3,251	\$ -
Increase (decrease) in fair value of investments	-	(11,912)	(11,912)	-
Charges for services:				
Rents	225,000	187,492	187,493	250,132
Total revenues	<u>226,000</u>	<u>178,831</u>	<u>178,832</u>	<u>250,132</u>
Expenditures:				
Current:				
Economic development	300,787	309,053	309,037	189,224
Capital outlay:				
Economic development	-	14,105	14,104	683,704
Total expenditures	<u>300,787</u>	<u>323,158</u>	<u>323,141</u>	<u>872,928</u>
Revenues over (under) expenditures	<u>(74,787)</u>	<u>(144,327)</u>	<u>(144,309)</u>	<u>(622,796)</u>
Other financing sources (uses):				
Transfers from other funds	<u>230,000</u>	<u>350,000</u>	<u>350,000</u>	<u>285,941</u>
Net change in fund balance	<u>\$155,213</u>	<u>\$205,673</u>	205,691	(336,855)
Fund balance - January 1			<u>375,009</u>	<u>711,864</u>
Fund balance - December 31			<u>\$580,700</u>	<u>\$375,009</u>

CITY OF CAMBRIDGE, MINNESOTA

DEBT SERVICE FUND

Statement 24

SCHEDULE OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For The Year Ended December 31, 2022

With Comparative Actual Amounts For The Year Ended December 31, 2021

	2022			2021 Actual
	Budgeted Amounts		Actual	
	Original	Final		
Revenues:				
General property taxes	\$233,547	\$239,024	\$239,024	\$239,851
Special assessments	342,461	735,871	735,871	384,864
Intergovernmental	5,850			
Investment income/(loss):				
Interest earned on investments	1,000	10,368	10,368	-
Net increase (decrease) in fair value of investments	-	(37,996)	(37,996)	-
Total revenues	582,858	947,267	947,267	624,715
Expenditures:				
Debt service:				
Principal retirement	1,105,000	1,110,000	1,110,000	1,070,000
Interest	350,801	347,125	347,125	397,607
Paying agent fees	4,423	3,474	3,474	6,689
Total expenditures	1,460,224	1,460,599	1,460,599	1,474,296
Revenues over (under) expenditures	(877,366)	(513,332)	(513,332)	(849,581)
Other financing sources (uses):				
Transfers from other funds	800,000	827,626	827,626	800,000
Net change in fund balance	(\$77,366)	\$314,294	314,294	(49,581)
Fund balance - January 1			2,246,568	2,296,149
Fund balance - December 31			\$2,560,862	\$2,246,568

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INTERNAL SERVICE FUNDS

The Internal Service Funds were established to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

Property Insurance Fund – This fund is used to account for the accumulation and allocation of costs associated with the partial self-insuring of property and casualty insurance coverages with higher deductibles.

Pension Benefits Fund – This fund is used to provide pension benefits to other departments of the City on a cost reimbursed basis.

CITY OF CAMBRIDGE, MINNESOTA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
 December 31, 2022
 With Comparative Totals For December 31, 2021

Statement 25

	Property Insurance	Pension Benefits	Total	
			2022	2021
Assets:				
Current assets:				
Cash and cash equivalents	\$332,420	\$ -	\$332,420	\$215,083
Accounts receivable - net	16	-	16	572
Total assets	332,436	0	332,436	215,655
Deferred outflows of resources:				
Related to pensions	-	4,439,389	4,439,389	2,876,017
Liabilities:				
Noncurrent liabilities:				
Net pension liability	-	8,156,519	8,156,519	2,672,775
Deferred inflows of resources:				
Related to pensions	-	185,653	185,653	3,847,352
Net position:				
Unrestricted	332,436	(3,902,783)	(3,570,347)	(3,428,455)
Total net position	\$332,436	(\$3,902,783)	(\$3,570,347)	(\$3,428,455)

CITY OF CAMBRIDGE, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2022
With Comparative Totals For The Year Ended December 31, 2021

Statement 26

	Property Insurance	Pension Benefits	Total	
			2022	2021
Operating revenues:				
Charges for services	\$4,882	\$506,967	\$511,849	\$458,053
Insurance dividends	73,845	-	73,845	66,064
Total operating revenues	<u>78,727</u>	<u>506,967</u>	<u>585,694</u>	<u>524,117</u>
Operating expenses:				
Claims	68,106	-	68,106	45,427
Pension	-	832,208	832,208	(66,666)
Total operating expenses	<u>68,106</u>	<u>832,208</u>	<u>900,314</u>	<u>(21,239)</u>
Operating income (loss)	<u>10,621</u>	<u>(325,241)</u>	<u>(314,620)</u>	<u>545,356</u>
Nonoperating revenues (expenses):				
Intergovernmental revenue	-	66,568	66,568	21,869
Investment income/(loss):				
Interest earned on investments	1,441	-	1,441	-
Increase (decrease) in fair value of investments	(5,281)	-	(5,281)	-
Total nonoperating operating revenues (expenses)	<u>(3,840)</u>	<u>66,568</u>	<u>62,728</u>	<u>21,869</u>
Income (loss) before transfers	<u>6,781</u>	<u>(258,673)</u>	<u>(251,892)</u>	<u>567,225</u>
Transfers in	<u>110,000</u>	<u>-</u>	<u>110,000</u>	<u>-</u>
Change in net position	<u>116,781</u>	<u>(258,673)</u>	<u>(141,892)</u>	<u>567,225</u>
Net position - January 1	<u>215,655</u>	<u>(3,644,110)</u>	<u>(3,428,455)</u>	<u>(3,995,680)</u>
Net position - December 31	<u>\$332,436</u>	<u>(\$3,902,783)</u>	<u>(\$3,570,347)</u>	<u>(\$3,428,455)</u>

CITY OF CAMBRIDGE, MINNESOTA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

Statement 27

For The Year Ended December 31, 2022

With Comparative Totals For The Year Ended December 31, 2021

	Property Insurance	Pension Benefits	Total	
			2022	2021
Cash flows from operating activities:				
Receipts from interfund services provided	\$78,711	\$832,208	\$910,919	(\$723)
Payment to suppliers	(67,534)	-	(67,534)	(40,818)
Payment of wages and benefits	-	(832,208)	(832,208)	66,666
Net cash flows from operating activities	<u>11,177</u>	<u>0</u>	<u>11,177</u>	<u>25,125</u>
Cash flows from noncapital financing activities:				
Transfer from other funds	<u>110,000</u>	<u>-</u>	<u>110,000</u>	<u>-</u>
Cash flows from investing activities:				
Investment income/(loss):				
Interest earned on investments	1,441	-	1,441	-
Increase (decrease) in fair value of investments	(5,281)	-	(5,281)	-
Net cash flows from investing activities	<u>(3,840)</u>	<u>0</u>	<u>(3,840)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	117,337	-	117,337	25,125
Cash and cash equivalents - January 1	<u>215,083</u>	<u>-</u>	<u>215,083</u>	<u>189,958</u>
Cash and cash equivalents - December 31	<u>\$332,420</u>	<u>\$0</u>	<u>\$332,420</u>	<u>\$215,083</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	<u>\$10,621</u>	<u>(\$325,241)</u>	<u>(\$314,620)</u>	<u>\$545,356</u>
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:				
Intergovernmental revenue	-	66,568	66,568	21,869
Changes in assets and liabilities:				
Decrease (increase) in receivables	556	-	556	4,037
Decrease (increase) in deferred outflows of resources	-	(1,563,372)	(1,563,372)	(1,895,444)
Increase (decrease) in payables	-	5,483,744	5,483,744	(1,305,267)
Increase (decrease) in deferred inflows of resources	-	(3,661,699)	(3,661,699)	2,654,574
Total adjustments	<u>556</u>	<u>325,241</u>	<u>325,797</u>	<u>(520,231)</u>
Net cash provided (used) by operating activities	<u>\$11,177</u>	<u>\$0</u>	<u>\$11,177</u>	<u>\$25,125</u>

SUPPLEMENTARY FINANCIAL INFORMATION

CITY OF CAMBRIDGE, MINNESOTA
COMBINED SCHEDULE OF BOND INDEBTEDNESS
 December 31, 2022

	<u>Dated</u>	<u>Final Maturity Date</u>	<u>Interest Rates (in percent)</u>
Bonded indebtedness:			
Improvement Bonds:			
Improvement Bonds of 2014 ⁽¹⁾	05/28/14	02/01/25	2% - 2.375%
Improvement Bonds of 2016 ⁽²⁾	05/17/16	02/01/27	2% - 3.000%
Improvement Bonds of 2018 ⁽³⁾	05/30/18	02/01/29	3.000%
Improvement Bonds of 2020 ⁽⁴⁾	05/28/20	02/01/31	2% - 3.000%
Improvement Bonds of 2022 ⁽⁵⁾	05/26/22	02/01/33	3.000%
Total Special Assessment Bonds			
Sales Tax Revenue Bonds:			
G.O. Sales Tax Revenue Bonds of 2019	12/30/19	02/01/24	2% - 3.000%
G.O. Sales Tax Revenue Bonds of 2020	05/28/20	02/01/40	2% - 3.000%
Total Sales Tax Revenue Bonds			
Revenue Bonds:			
G.O. Waste Water PFA Bonds of 2013	08/13/13	08/20/32	1.000%
G.O. Water & Sewer Bonds of 2014 ⁽¹⁾	05/28/14	02/01/25	2% - 2.375%
G.O. Water & Sewer Refunding Bonds of 2016 ⁽²⁾	05/17/16	02/01/27	2% - 3.000%
G.O. Water & Sewer Bonds of 2018 ⁽³⁾	05/30/18	02/01/29	3.000%
G.O. Water & Sewer Bonds of 2019	07/11/19	02/01/39	3% - 4.000%
G.O. Water & Sewer Bonds of 2020 ⁽⁴⁾	05/28/20	02/01/40	2% - 3.000%
G.O. Storm Sewer Bonds of 2022 ⁽⁵⁾	05/26/22	02/01/33	3.000%
Total Revenue Bonds			
Total City bonded indebtedness			

(1) Components of \$8,415,000 GO Bonds of 2014.
 (2) Components of \$6,140,000 GO Bonds of 2016.
 (3) Components of \$3,480,000 GO Bonds of 2018.
 (4) Components of \$5,475,000 GO Bonds of 2020.
 (5) Components of \$4,010,000 GO Bonds of 2022.

Authorized and Issued	Amount Retired		Outstanding at 12/31/22	Due in 2023	
	Prior Years	Current Year		Principal	Interest
\$1,601,532	\$1,161,532	\$105,000	\$335,000	\$110,000	\$6,856
2,570,000	1,075,000	255,000	1,240,000	260,000	26,200
1,970,000	345,000	180,000	1,445,000	190,000	40,500
385,000	-	35,000	350,000	35,000	9,125
<u>3,780,000</u>	<u>-</u>	<u>-</u>	<u>3,780,000</u>	<u>-</u>	<u>133,875</u>
<u>10,306,532</u>	<u>2,581,532</u>	<u>575,000</u>	<u>7,150,000</u>	<u>595,000</u>	<u>216,556</u>
7,235,000	265,000	285,000	6,685,000	295,000	159,281
<u>3,255,000</u>	<u>275,000</u>	<u>250,000</u>	<u>2,730,000</u>	<u>265,000</u>	<u>71,188</u>
<u>10,490,000</u>	<u>540,000</u>	<u>535,000</u>	<u>9,415,000</u>	<u>560,000</u>	<u>230,469</u>
11,737,686	4,746,686	604,000	6,387,000	610,000	63,870
6,813,466	4,128,466	640,000	2,045,000	665,000	41,894
3,570,000	1,495,000	355,000	1,720,000	365,000	36,325
1,510,000	265,000	140,000	1,105,000	145,000	31,015
2,405,000	215,000	100,000	2,090,000	100,000	67,950
1,835,000	-	160,000	1,675,000	160,000	43,750
<u>230,000</u>	<u>-</u>	<u>-</u>	<u>230,000</u>	<u>-</u>	<u>8,145</u>
<u>28,101,152</u>	<u>10,850,152</u>	<u>1,999,000</u>	<u>15,252,000</u>	<u>2,045,000</u>	<u>292,949</u>
<u>\$48,897,684</u>	<u>\$13,971,684</u>	<u>\$3,109,000</u>	<u>\$31,817,000</u>	<u>\$3,200,000</u>	<u>\$739,974</u>

CITY OF CAMBRIDGE, MINNESOTA
DEBT SERVICE PAYMENTS TO MATURITY
GENERAL OBLIGATION BONDS
December 31, 2022

Exhibit 2

	\$1,601,532 G.O. Improv. Bonds of 2014	\$1,532,130 G.O. Improv. Bonds of 2016	\$1,970,000 G.O. Improv. Bonds of 2018	\$7,235,000 G.O. Sales Tax Revenue Bonds of 2019	\$3,255,000 G.O. Sales Tax Revenue Bonds of 2020	\$385,000 G.O. Improv. Bonds of 2020	\$3,780,000 G.O. Improv. Bonds of 2022	Total
Bonds payable	\$335,000	\$1,240,000	\$1,445,000	\$6,685,000	\$2,730,000	\$350,000	\$3,780,000	\$16,565,000
Future interest payable	12,191	63,150	156,675	1,484,601	376,903	38,975	728,625	2,861,120
Totals	<u>\$347,191</u>	<u>\$1,303,150</u>	<u>\$1,601,675</u>	<u>\$8,169,601</u>	<u>\$3,106,903</u>	<u>\$388,975</u>	<u>\$4,508,625</u>	<u>\$19,426,120</u>
Payments to maturity:								
2023	\$116,856	\$286,200	\$230,500	\$454,281	\$336,188	\$44,125	\$133,875	\$1,602,025
2024	113,969	288,250	229,725	455,281	333,163	43,075	438,450	1,901,913
2025	116,366	291,400	228,800	455,981	334,914	38,625	438,400	1,904,486
2026	-	285,800	227,725	451,456	331,438	45,900	438,050	1,780,369
2027	-	151,500	226,500	451,706	332,738	44,700	437,400	1,644,544
2028	-	-	230,050	451,656	333,738	43,500	436,450	1,495,394
2029	-	-	228,375	451,306	334,438	42,300	435,200	1,491,619
2030	-	-	-	457,406	336,463	41,300	438,575	1,273,744
2031	-	-	-	455,056	42,863	45,450	436,575	979,944
2032	-	-	-	452,606	42,163	-	439,200	933,969
2033	-	-	-	455,006	41,463	-	436,450	932,919
2034	-	-	-	452,013	45,712	-	-	497,725
2035	-	-	-	453,619	44,913	-	-	498,532
2036	-	-	-	454,756	44,113	-	-	498,869
2037	-	-	-	455,419	43,263	-	-	498,682
2038	-	-	-	455,856	42,363	-	-	498,219
2039	-	-	-	450,853	41,464	-	-	492,317
2040	-	-	-	455,344	45,506	-	-	500,850
Totals	<u>\$347,191</u>	<u>\$1,303,150</u>	<u>\$1,601,675</u>	<u>\$8,169,601</u>	<u>\$3,106,903</u>	<u>\$388,975</u>	<u>\$4,508,625</u>	<u>\$19,426,120</u>

	\$11,737,686 G.O. Wastewater PFA Bond of 2013	\$6,813,466 G.O. Water and Sewer Bonds of 2014	\$3,570,000 G.O. Water and Sewer Bonds of 2016	\$1,510,000 G.O. Water and Sewer Bonds of 2018	\$2,405,000 G.O. Water and Sewer Bonds of 2019	\$1,835,000 G.O. Water and Sewer Bonds of 2020	\$230,000 G.O. Storm Sewer Bonds of 2022	Total
Bonds payable	\$6,387,000	\$2,045,000	\$1,720,000	\$1,105,000	\$2,090,000	\$1,675,000	\$230,000	\$15,252,000
Future interest payable	356,460	74,359	87,250	119,965	605,475	203,925	44,446	1,491,880
Totals	<u>\$6,743,460</u>	<u>\$2,119,359</u>	<u>\$1,807,250</u>	<u>\$1,224,965</u>	<u>\$2,695,475</u>	<u>\$1,878,925</u>	<u>\$274,446</u>	<u>\$16,743,880</u>
Payments to maturity:								
2023	\$673,870	\$706,893	\$401,325	\$176,015	\$167,950	\$203,750	\$8,146	\$2,337,949
2024	674,700	709,214	400,225	176,550	159,050	208,800	26,600	2,355,139
2025	674,600	703,252	400,750	172,050	160,150	208,625	26,000	2,345,427
2026	674,370	-	402,950	177,400	156,150	208,300	25,400	1,644,570
2027	674,080	-	202,000	172,600	157,050	207,825	24,800	1,438,355
2028	674,730	-	-	172,725	157,750	212,125	29,125	1,246,455
2029	674,310	-	-	177,625	158,250	211,200	28,375	1,249,760
2030	673,830	-	-	-	159,150	206,200	27,625	1,066,805
2031	674,290	-	-	-	160,475	212,100	26,875	1,073,740
2032	674,680	-	-	-	156,725	-	26,125	857,530
2033	-	-	-	-	157,900	-	25,375	183,275
2034	-	-	-	-	158,925	-	-	158,925
2035	-	-	-	-	159,800	-	-	159,800
2036	-	-	-	-	155,600	-	-	155,600
2037	-	-	-	-	156,325	-	-	156,325
2038	-	-	-	-	156,900	-	-	156,900
2039	-	-	-	-	157,325	-	-	157,325
Totals	<u>\$6,743,460</u>	<u>\$2,119,359</u>	<u>\$1,807,250</u>	<u>\$1,224,965</u>	<u>\$2,695,475</u>	<u>\$1,878,925</u>	<u>\$274,446</u>	<u>\$16,743,880</u>

CITY OF CAMBRIDGE, MINNESOTA
TAXABLE VALUATIONS, TAX LEVIES AND TAX RATES

Exhibit 4

	Tax Capacity Values		Tax Capacity Values	
	2022/2023		2021/2022	
Taxable valuations:				
Real estate	\$10,028,869		\$8,355,651	
Personal property	154,839		138,878	
Total	10,183,708		8,494,529	
Less: captured tax increment value	(304,188)		(245,814)	
Total for debt levy	9,879,520		8,248,715	
Less: JOBZ value	-		-	
Total for general fund levy	<u>\$9,879,520</u>		<u>\$8,248,715</u>	
	2022		2021	
	Certified Levy	Tax Capacity Rate	Certified Levy	Tax Capacity Rate
Taxes levied:				
General fund revenue	\$5,638,388	57.071%	\$5,551,049	67.296%
Debt service levy	608,058	6.155%	238,058	2.886%
Totals	<u>\$6,246,446</u>	<u>63.226%</u>	<u>\$5,789,107</u>	<u>70.182%</u>

CITY OF CAMBRIDGE, MINNESOTA
 SCHEDULE OF DEFERRED TAX LEVIES
 IMPROVEMENT BONDS
 December 31, 2022

Exhibit 5

Year	\$4,010,000 Improvement Bonds of 2022	\$1,970,000 Improvement Bonds of 2018	\$2,570,000 Improvement Bonds of 2016	Total
2023	\$370,000	\$120,558	\$117,500	\$608,058
2024	370,000	120,558	117,500	608,058
2025	370,000	120,558	117,500	608,058
2026	370,000	120,558	50,000	540,558
2027	370,000	120,558	-	490,558
2028	370,000	120,558	-	490,558
2029	370,000	-	-	370,000
2030	370,000	-	-	370,000
2031	370,000	-	-	370,000
2032	370,000	-	-	370,000
Total	\$3,700,000	\$723,348	\$402,500	\$4,825,848

CITY OF CAMBRIDGE, MINNESOTA
SUBCOMBINING BALANCE SHEET
DEBT SERVICE FUNDS
 December 31, 2022
 With Comparative Totals For The Year Ended December 31, 2021

	<u>324 2016 Street Improvement Fund</u>	<u>325 Library Bond Debt Service Fund</u>	<u>328 GO Improvement Bonds of 2018</u>
Assets			
Cash and investments	\$428,250	\$728,560	\$437,714
Property taxes receivable:			
Delinquent	565	-	1,991
Special assessments receivable:			
Delinquent	1,337	-	113
Deferred	186,439	-	550,743
	<u>616,591</u>	<u>728,560</u>	<u>990,561</u>
Total assets	<u>\$616,591</u>	<u>\$728,560</u>	<u>\$990,561</u>
Deferred Inflows of Resources and Fund Balance			
Deferred inflow of resources:			
Unavailable revenues	<u>\$188,341</u>	<u>\$ -</u>	<u>\$552,847</u>
Fund balance:			
Restricted	<u>428,250</u>	<u>728,560</u>	<u>437,714</u>
Total deferred inflows of resources and fund balance	<u>\$616,591</u>	<u>\$728,560</u>	<u>\$990,561</u>

372 G.O. Improvement Bonds 2014	380 2020 Street Improvement Debt Service Fund	385 2016 Bonds (2015 Project portion)	392 2022 Street Improvement Debt Service Fund	Total Debt Service Funds	
				2022	2021
\$223,138	\$166,491	\$220,359	\$356,350	\$2,560,862	\$2,246,568
-	-	901	-	3,457	3,792
-	239	11,633	-	13,322	11,404
<u>122,625</u>	<u>175,089</u>	<u>161,088</u>	<u>421,900</u>	<u>1,617,884</u>	<u>2,308,946</u>
<u>\$345,763</u>	<u>\$341,819</u>	<u>\$393,981</u>	<u>\$778,250</u>	<u>\$4,195,525</u>	<u>\$4,570,710</u>
<u>\$122,625</u>	<u>\$175,328</u>	<u>\$173,622</u>	<u>\$421,900</u>	<u>\$1,634,663</u>	<u>\$2,324,142</u>
<u>223,138</u>	<u>166,491</u>	<u>220,359</u>	<u>356,350</u>	<u>2,560,862</u>	<u>2,246,568</u>
<u>\$345,763</u>	<u>\$341,819</u>	<u>\$393,981</u>	<u>\$778,250</u>	<u>\$4,195,525</u>	<u>\$4,570,710</u>

CITY OF CAMBRIDGE, MINNESOTA

SUBCOMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

DEBT SERVICE FUNDS

For The Year Ended December 31, 2022

With Comparative Totals For The Year Ended December 31, 2021

	<u>324 2016 Street Improvement Fund</u>	<u>325 Library Bond Debt Service Fund</u>	<u>328 GO Improvement Bonds of 2018</u>
Revenues:			
General property taxes:			
Current	\$49,926	\$ -	\$120,339
Delinquent	390	-	608
Special assessments:			
Prepayments	-	-	9,763
Principal and interest	90,283	-	106,828
Investment income			
Interest earned on investments	2,333	3,167	2,004
Increase (decrease) in fair value of investments	<u>(8,547)</u>	<u>(11,604)</u>	<u>(7,344)</u>
Total revenues	<u>134,385</u>	<u>(8,437)</u>	<u>232,198</u>
Expenditures:			
Debt service:			
Principal retirement	130,000	310,000	180,000
Interest	19,000	183,869	46,050
Paying agent fees	<u>632</u>	<u>790</u>	<u>632</u>
Total expenditures	<u>149,632</u>	<u>494,659</u>	<u>226,682</u>
Revenues over (under) expenditures	<u>(15,247)</u>	<u>(503,096)</u>	<u>5,516</u>
Other financing sources (uses):			
Transfer from other funds	<u>6,214</u>	<u>508,437</u>	<u>5,339</u>
Net change in fund balance	(9,033)	5,341	10,855
Fund balance - January 1	<u>437,283</u>	<u>723,219</u>	<u>426,859</u>
Fund balance - December 31	<u><u>\$428,250</u></u>	<u><u>\$728,560</u></u>	<u><u>\$437,714</u></u>

372 G.O. Improvement Bonds 2014	380 2020 Street Improvement Debt Service Fund	385 2016 Bonds (2015 Project portion)	392 2022 Street Improvement Debt Service Fund	Totals Debt Service Funds	
				2022	2021
\$ -	\$ -	\$67,380	\$ -	\$237,645	\$237,273
-	-	381	-	1,379	2,578
4,180	8,464	7,397	356,350	386,154	25,534
66,125	26,205	60,276	-	349,717	359,330
1,263	-	966	636	10,369	-
(4,628)	-	(3,540)	(2,333)	(37,996)	-
<u>66,940</u>	<u>34,669</u>	<u>132,860</u>	<u>354,653</u>	<u>947,268</u>	<u>624,715</u>
105,000	260,000	125,000	-	1,110,000	1,070,000
10,081	73,200	14,925	-	347,125	397,607
632	632	157	-	3,475	6,689
<u>115,713</u>	<u>333,832</u>	<u>140,082</u>	<u>0</u>	<u>1,460,600</u>	<u>1,474,296</u>
<u>(48,773)</u>	<u>(299,163)</u>	<u>(7,222)</u>	<u>354,653</u>	<u>(513,332)</u>	<u>(849,581)</u>
<u>3,365</u>	<u>300,000</u>	<u>2,574</u>	<u>1,697</u>	<u>827,626</u>	<u>800,000</u>
(45,408)	837	(4,648)	356,350	314,294	(49,581)
<u>268,546</u>	<u>165,654</u>	<u>225,007</u>	<u>-</u>	<u>2,246,568</u>	<u>2,296,149</u>
<u>\$223,138</u>	<u>\$166,491</u>	<u>\$220,359</u>	<u>\$356,350</u>	<u>\$2,560,862</u>	<u>\$2,246,568</u>

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III. STATISTICAL SECTION (UNAUDITED)

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III. STATISTICAL SECTION (UNAUDITED)

This part of the City of Cambridge, Minnesota’s Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City of Cambridge, Minnesota’s overall financial health.

Contents	Pages
Financial Trends	
These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.	172 – 183
Revenue Capacity	
These schedules contain information to help the reader assess the City’s most significant local revenue source, the property tax.	184 – 187
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City’s current levels of outstanding debt and the City’s ability to issue additional debt in the future.	188 – 192
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.	193 – 197
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.	198 - 201

Sources: Unless otherwise noted, the information in these tables is derived from the comprehensive financial reports for the relevant year.

CITY OF CAMBRIDGE, MINNESOTA
NET POSITION BY COMPONENT
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)

	2013	2014	2015	2016
Governmental activities:				
Net investment in capital assets	\$42,200,342	\$44,584,330	\$45,533,852	\$48,495,842
Restricted	6,096,815	6,691,401	6,862,625	5,067,471
Unrestricted	8,434,547	7,306,374	4,803,343	3,124,264
Total governmental activities net position	<u>\$56,731,704</u>	<u>\$58,582,105</u>	<u>\$57,199,820</u>	<u>\$56,687,577</u>
Business-type activities:				
Net investment in capital assets	\$43,715,295	\$44,536,149	\$44,339,512	\$43,650,789
Unrestricted	5,377,157	6,210,656	7,045,223	7,882,495
Total business-type activities net position	<u>\$49,092,452</u>	<u>\$50,746,805</u>	<u>\$51,384,735</u>	<u>\$51,533,284</u>
Primary government:				
Net investment in capital assets	\$85,915,637	\$89,120,479	\$89,873,364	\$92,146,631
Restricted	6,096,815	6,691,401	6,862,625	5,067,471
Unrestricted	13,811,704	13,517,030	11,848,566	11,006,759
Total primary government net position	<u>\$105,824,156</u>	<u>\$109,328,910</u>	<u>\$108,584,555</u>	<u>\$108,220,861</u>

Note: GASB 68 was implemented in 2015. Net position was restated for 2014 to reflect the reporting of net pension liability and pension related deferred outflows of resources. Net position for years prior to 2014 was not restated.

Table 1

2017	2018	2019	2020	2021	2022
\$48,016,475	\$48,198,388	\$49,923,622	\$49,198,270	\$49,409,344	\$48,959,849
5,228,625	5,957,196	4,548,117	4,703,236	4,984,857	6,675,301
4,523,543	4,244,478	4,288,711	7,774,146	11,400,932	11,524,643
<u>\$57,768,643</u>	<u>\$58,400,062</u>	<u>\$58,760,450</u>	<u>\$61,675,652</u>	<u>\$65,795,133</u>	<u>\$67,159,793</u>
\$43,086,324	\$43,012,646	\$41,242,642	\$41,576,092	\$40,700,089	\$40,082,675
8,647,350	8,446,447	9,070,561	8,755,605	10,227,881	10,179,614
<u>\$51,733,674</u>	<u>\$51,459,093</u>	<u>\$50,313,203</u>	<u>\$50,331,697</u>	<u>\$50,927,970</u>	<u>\$50,262,289</u>
\$91,102,799	\$91,211,034	\$91,166,264	\$90,774,362	\$90,109,433	\$89,042,524
5,228,625	5,957,196	4,548,117	4,703,236	4,984,857	6,675,301
13,170,893	12,690,925	13,359,272	16,529,751	21,628,813	21,704,257
<u>\$109,502,317</u>	<u>\$109,859,155</u>	<u>\$109,073,653</u>	<u>\$112,007,349</u>	<u>\$116,723,103</u>	<u>\$117,422,082</u>

CITY OF CAMBRIDGE, MINNESOTA

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2013	2014	2015	2016
Expenses:				
Governmental activities:				
General government	\$1,328,784	\$1,472,329	\$1,538,023	\$1,725,921
Housing and redevelopment	714,292	716,792	698,375	951,330
Public safety	2,045,633	2,274,727	2,453,949	2,995,476
Public works	3,526,175	3,737,160	3,760,192	4,113,329
Economic development	-	-	-	155,569
Interest on long-term debt	192,142	168,476	159,171	143,336
Total governmental activities expenses	<u>7,807,026</u>	<u>8,369,484</u>	<u>8,609,710</u>	<u>10,084,961</u>
Business-type activities:				
Water	1,539,343	1,680,185	1,546,130	1,647,004
Wastewater	1,916,863	2,043,445	2,022,060	2,416,961
Storm sewer	392,451	397,066	407,716	438,845
Street lights	-	-	-	-
Municipal liquor	4,358,978	4,533,434	4,665,906	4,950,661
Housing	246,460	246,895	202,671	235,520
Total business-type activities expenses	<u>8,454,095</u>	<u>8,901,025</u>	<u>8,844,483</u>	<u>9,688,991</u>
Total primary government expenses	<u>\$16,261,121</u>	<u>\$17,270,509</u>	<u>\$17,454,193</u>	<u>\$19,773,952</u>
Program revenues:				
Governmental activities:				
Charges for services:				
Licenses and permits	\$317,572	\$310,730	\$385,333	\$395,993
Other activities	536,853	493,435	613,840	645,231
Operating grants and contributions	905,736	829,587	873,237	1,137,206
Capital grants and contributions	2,017,130	2,277,691	2,098,399	795,494
Total governmental activities program revenues	<u>3,777,291</u>	<u>3,911,443</u>	<u>3,970,809</u>	<u>2,973,924</u>
Business-type activities:				
Charges for services:				
Water	1,575,258	1,614,945	1,702,107	1,799,986
Wastewater	2,198,526	2,228,823	2,207,400	2,253,251
Storm sewer	319,451	324,469	328,219	333,778
Street lights	-	-	-	-
Municipal liquor	4,795,307	4,971,838	5,121,556	5,396,677
Housing	155,656	155,169	162,759	172,206
Operating grants and contributions	330,625	74,818	80,773	80,942
Capital grants and contributions	371,360	1,442,111	231,174	205,399
Total business-type activities program revenues	<u>9,746,183</u>	<u>10,812,173</u>	<u>9,833,988</u>	<u>10,242,239</u>
Total primary government program revenues	<u>\$13,523,474</u>	<u>\$14,723,616</u>	<u>\$13,804,797</u>	<u>\$13,216,163</u>

Table 2
Page 1 of 2

2017	2018	2019	2020	2021	2022
\$1,602,648	\$1,616,292	\$1,832,795	\$1,979,094	\$1,898,897	\$2,030,203
2,007,846	1,450,831	1,210,392	1,003,714	-	-
2,408,839	2,640,987	2,737,655	2,865,320	2,572,587	3,557,925
4,171,040	4,141,732	4,813,751	4,950,936	4,543,440	4,985,768
132,213	315,707	175,671	236,812	566,142	835,852
112,302	112,953	102,492	287,702	297,334	404,384
<u>10,434,888</u>	<u>10,278,502</u>	<u>10,872,756</u>	<u>11,323,578</u>	<u>9,878,400</u>	<u>11,814,132</u>
1,665,223	1,669,606	1,804,179	1,701,030	1,792,306	1,776,137
2,842,823	2,942,596	3,017,472	2,991,152	3,146,261	3,451,617
437,085	466,976	517,938	493,141	498,479	524,784
-	197,237	182,191	187,300	251,192	215,735
5,065,569	5,169,245	5,381,923	6,104,409	6,011,374	5,949,961
228,240	240,091	230,940	253,950	243,394	280,516
<u>10,238,940</u>	<u>10,685,751</u>	<u>11,134,643</u>	<u>11,730,982</u>	<u>11,943,006</u>	<u>12,198,750</u>
<u>\$20,673,828</u>	<u>\$20,964,253</u>	<u>\$22,007,399</u>	<u>\$23,054,560</u>	<u>\$21,821,406</u>	<u>\$24,012,882</u>
\$733,126	\$502,729	\$414,484	\$489,618	\$955,065	\$678,365
797,058	758,430	717,595	759,709	1,013,944	852,872
1,900,505	1,470,134	1,347,022	2,959,048	523,529	735,214
1,243,398	1,073,778	1,339,240	804,969	1,588,218	1,161,754
<u>4,674,087</u>	<u>3,805,071</u>	<u>3,818,341</u>	<u>5,013,344</u>	<u>4,080,756</u>	<u>3,428,205</u>
1,856,559	1,933,167	1,867,502	2,012,315	2,225,925	2,104,645
2,249,564	2,030,592	2,284,724	2,379,173	2,573,206	2,543,108
340,242	350,438	335,109	371,124	388,223	404,251
-	192,498	196,417	227,434	238,772	248,111
5,531,308	5,725,723	5,909,037	6,817,078	6,762,325	6,655,268
173,682	174,160	173,416	185,161	185,790	288,624
75,931	71,599	76,779	84,317	87,113	-
577,958	362,018	240,204	311,874	797,602	161,755
<u>10,805,244</u>	<u>10,840,195</u>	<u>11,083,188</u>	<u>12,388,476</u>	<u>13,258,956</u>	<u>12,405,762</u>
<u>\$15,479,331</u>	<u>\$14,645,266</u>	<u>\$14,901,529</u>	<u>\$17,401,820</u>	<u>\$17,339,712</u>	<u>\$15,833,967</u>

CITY OF CAMBRIDGE, MINNESOTA

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	2013	2014	2015	2016
Net (expense) revenue:				
Governmental activities	(\$4,029,735)	(\$4,458,041)	(\$4,638,901)	(\$7,111,037)
Business-type activities	1,292,088	1,911,148	989,505	553,248
Total primary government net (expense) revenue	<u>(\$2,737,647)</u>	<u>(\$2,546,893)</u>	<u>(\$3,649,396)</u>	<u>(\$6,557,789)</u>
General revenues and other changes in net assets:				
Governmental activities:				
General property taxes	\$4,843,909	\$4,895,037	\$4,968,378	\$5,004,822
Tax increment collections	126,673	60,524	184,629	289,334
Local option sales tax	-	-	-	-
Unrestricted grants and contributions	431,826	695,259	731,221	744,888
Investment earnings	(129,396)	242,628	118,306	80,750
Gain on disposal of capital assets	614,675	22,507	13,208	2,500
Special item - Section 8 closeout	-	-	-	-
Other	-	13,142	-	-
Transfers	(795,002)	379,315	428,000	476,500
Total governmental activities	<u>5,092,685</u>	<u>6,308,412</u>	<u>6,443,742</u>	<u>6,598,794</u>
Business-type activities:				
Investment earnings	(61,430)	118,263	67,991	64,864
Gain (loss) on disposal of capital assets	-	-	-	6,937
Miscellaneous	5,562	4,257	8,434	-
Transfers	795,002	(379,315)	(428,000)	(476,500)
Special item	-	-	-	-
Total business-type activities	<u>739,134</u>	<u>(256,795)</u>	<u>(351,575)</u>	<u>(404,699)</u>
Total primary government	<u>\$5,831,819</u>	<u>\$6,051,617</u>	<u>\$6,092,167</u>	<u>\$6,194,095</u>
Change in net position:				
Governmental activities	\$1,062,950	\$1,850,371	\$1,804,841	(\$512,243)
Business-type activities	2,031,222	1,654,353	637,930	148,549
Total primary government	<u>\$3,094,172</u>	<u>\$3,504,724</u>	<u>\$2,442,771</u>	<u>(\$363,694)</u>

Note: GASB 68 was implemented for 2015. Expenses for years prior to 2015 were not restated.

2017	2018	2019	2020	2021	2022
(\$5,760,801)	(\$6,473,431)	(\$7,054,415)	(\$6,310,234)	(\$5,797,644)	(\$8,385,927)
566,304	154,444	(51,455)	657,494	1,315,950	207,012
<u>(\$5,194,497)</u>	<u>(\$6,318,987)</u>	<u>(\$7,105,870)</u>	<u>(\$5,652,740)</u>	<u>(\$4,481,694)</u>	<u>(\$8,178,915)</u>
\$5,161,658	\$5,274,932	\$5,198,381	\$5,482,905	\$5,597,350	\$5,835,367
244,088	406,681	261,388	415,046	529,573	378,706
-	-	313,338	1,553,323	1,677,517	1,914,082
750,114	808,177	812,656	955,567	1,020,839	1,066,721
59,076	86,876	258,067	288,429	(13,639)	(272,541)
207,931	12,834	-	803	405,485	103,252
-	-	-	(185,637)	-	-
-	-	21,973	-	-	-
419,000	515,350	549,000	715,000	700,000	725,000
<u>6,841,867</u>	<u>7,104,850</u>	<u>7,414,803</u>	<u>9,225,436</u>	<u>9,917,125</u>	<u>9,750,587</u>
46,545	63,988	192,204	142,247	(19,677)	(160,847)
-	2,892	-	-	-	13,154
6,541	19,445	4,988	7,776	-	-
(419,000)	(515,350)	(549,000)	(715,000)	(700,000)	(725,000)
-	-	(766,124)	-	-	-
<u>(365,914)</u>	<u>(429,025)</u>	<u>(1,117,932)</u>	<u>(564,977)</u>	<u>(719,677)</u>	<u>(872,693)</u>
<u>\$6,475,953</u>	<u>\$6,675,825</u>	<u>\$6,296,871</u>	<u>\$8,660,459</u>	<u>\$9,197,448</u>	<u>\$8,877,894</u>
\$1,081,066	\$631,419	\$360,388	\$2,915,202	\$4,119,481	\$1,364,660
200,390	(274,581)	(1,169,387)	92,517	596,273	(665,681)
<u>\$1,281,456</u>	<u>\$356,838</u>	<u>(\$808,999)</u>	<u>\$3,007,719</u>	<u>\$4,715,754</u>	<u>\$698,979</u>

CITY OF CAMBRIDGE, MINNESOTA
FUND BALANCES
GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2013	2014	2015	2016
General Fund:				
Nonspendable	\$225,009	\$269,415	\$250,151	\$271,152
Committed for compensated absences	295,645	324,368	337,320	322,010
Unassigned	2,593,638	2,518,074	2,696,726	2,828,588
Total general fund	<u>\$3,114,292</u>	<u>\$3,111,857</u>	<u>\$3,284,197</u>	<u>\$3,421,750</u>
All other governmental funds:				
Nonspendable	\$13,479	\$32,248	\$40,743	\$18,100
Restricted:				
Debt service funds	2,885,541	3,651,834	3,300,192	2,339,320
Special revenue funds	-	171,134	141,633	154,951
Capital project funds	289,355	113,540	154,951	16,764
Assigned reported in:				
Special revenue funds	-	493,642	891,603	940,105
Capital projects funds	6,366,272	4,765,196	4,963,087	3,928,587
Unassigned :				
Special revenue funds	-	-	-	-
Capital project funds	(1,250,151)	(1,205,940)	(1,170,958)	(1,129,255)
Total all other governmental funds	<u>\$8,304,496</u>	<u>\$8,021,654</u>	<u>\$8,321,251</u>	<u>\$6,268,572</u>

Table 3

2017	2018	2019	2020	2021	2022
\$284,867	\$280,016	\$307,509	\$321,905	\$286,065	\$427,196
323,286	363,503	460,076	471,780	422,961	561,275
2,895,455	3,032,410	2,990,491	2,851,910	3,115,225	3,004,428
<u>\$3,503,608</u>	<u>\$3,675,929</u>	<u>\$3,758,076</u>	<u>\$3,645,595</u>	<u>\$3,824,251</u>	<u>\$3,992,899</u>
\$20,388	\$24,952	\$28,100	\$15,616	\$23,437	\$10,995
2,550,842	3,346,398	1,751,769	2,393,549	2,246,568	2,560,862
31,379	148,167	285,202	121,659	1,440,070	2,529,436
16,879	85,228	7,404,430	92,175	14,675	155,643
1,251,230	1,007,652	1,156,128	2,010,620	593,903	973,852
5,181,985	4,812,301	5,007,226	7,541,807	9,597,234	10,147,796
-	-	-	(14,836)	-	(3,739)
<u>(1,078,129)</u>	<u>(1,018,710)</u>	<u>(1,390,513)</u>	<u>(839,972)</u>	<u>-</u>	<u>-</u>
<u>\$7,974,574</u>	<u>\$8,405,988</u>	<u>\$14,242,342</u>	<u>\$11,320,618</u>	<u>\$13,915,887</u>	<u>\$16,374,845</u>

CITY OF CAMBRIDGE, MINNESOTA
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Last Ten Fiscal Years

	2013	2014	2015	2016
Revenues:				
General property taxes	\$4,918,255	\$4,815,821	\$4,933,807	\$5,032,465
Tax increment collections	125,461	63,940	312,093	289,334
Licenses and permits	317,572	310,730	385,333	395,993
Intergovernmental	1,629,385	1,813,457	2,167,365	2,416,290
Special assessments	637,779	1,499,907	866,002	843,976
Charges for services	696,745	365,312	314,801	365,973
Local sales tax	-	-	-	-
Fines and forfeits	50,186	61,877	49,342	30,994
Investment income	(129,396)	239,998	115,465	78,383
Direct charges to developers	18,140	1,600	-	-
Rents	247,235	244,035	244,280	248,264
Other	64,920	51,391	95,642	83,962
Total revenues	<u>8,576,282</u>	<u>9,468,068</u>	<u>9,484,130</u>	<u>9,785,634</u>
Expenditures:				
Current:				
General government	1,211,341	1,316,405	1,381,897	1,557,613
Housing and redevelopment	794,966	617,738	614,716	862,025
Public safety	1,802,824	2,037,856	2,199,013	2,200,364
Public works	1,857,061	1,961,529	1,883,657	2,037,452
Economic development	(2,351)	3,196	293	155,569
Capital outlay:				
General government	103,060	68,280	58,957	13,785
Housing and redevelopment	-	100,421	38,453	-
Public safety	109,341	147,431	116,365	355,045
Public works	222,707	837,478	536,492	1,075,101
Debt service:				
Principal retirement	1,554,398	1,581,506	1,449,749	3,722,466
Interest	238,731	188,965	191,983	179,335
Paying agent fees	2,681	2,250	5,275	4,340
Decertify TIF districts	10,563	1,391	-	-
Bond issuance costs	-	-	-	37,024
Developer reimbursement	-	35,683	-	-
Construction/acquisition costs	268,920	2,348,493	2,529,551	2,869,818
Total expenditures	<u>8,174,242</u>	<u>11,248,622</u>	<u>11,006,401</u>	<u>15,069,937</u>
Revenues over (under) expenditures	<u>402,040</u>	<u>(1,780,554)</u>	<u>(1,522,271)</u>	<u>(5,284,303)</u>

Table 4
Page 1 of 2

2017	2018	2019	2020	2021	2022
\$5,234,508	\$5,307,698	\$5,186,298	\$5,471,214	\$5,598,962	\$5,832,748
244,088	406,681	261,388	415,046	529,573	378,706
733,126	502,729	414,484	489,618	955,065	678,365
3,029,282	2,736,749	2,665,061	4,514,855	2,235,154	2,392,899
687,958	585,570	706,189	601,838	421,928	843,797
499,996	398,435	344,428	419,695	725,158	605,959
-	-	313,338	1,553,323	1,677,517	1,914,082
54,474	92,899	84,760	57,025	33,554	48,782
57,859	85,427	252,971	285,020	(13,639)	(272,541)
-	-	-	-	-	-
242,588	267,096	288,407	282,989	255,232	198,131
80,126	118,498	56,894	80,243	36,390	135,006
<u>10,864,005</u>	<u>10,501,782</u>	<u>10,574,218</u>	<u>14,170,866</u>	<u>12,454,894</u>	<u>12,755,934</u>
1,364,892	1,470,157	1,636,103	1,889,938	1,870,572	1,746,486
1,710,212	1,363,885	1,133,044	953,202	-	-
2,300,865	2,440,112	2,461,449	2,607,562	2,758,027	3,094,115
2,042,897	1,972,149	2,324,332	2,617,478	2,267,219	2,390,918
132,213	315,707	175,671	236,812	530,314	744,481
-	60,452	37,845	126,604	11,894	85,159
-	-	-	214,045	80,840	64,789
51,067	292,554	184,121	7,543,919	153,374	294,921
144,882	209,803	346,280	31,875	-	-
1,592,894	1,138,591	2,719,362	510,000	1,070,000	1,110,000
186,709	139,135	172,605	227,327	397,607	347,125
4,120	2,001	2,501	3,000	6,689	3,474
-	-	-	-	-	-
-	39,892	125,781	62,885	-	72,484
-	-	-	-	-	-
262,529	3,006,256	1,327,508	4,601,499	2,029,427	4,780,257
<u>9,793,280</u>	<u>12,450,694</u>	<u>12,646,602</u>	<u>21,626,146</u>	<u>11,175,963</u>	<u>14,734,209</u>
<u>1,070,725</u>	<u>(1,948,912)</u>	<u>(2,072,384)</u>	<u>(7,455,280)</u>	<u>1,278,931</u>	<u>(1,978,275)</u>

CITY OF CAMBRIDGE, MINNESOTA
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
 Last Ten Fiscal Years

	2013	2014	2015	2016
Other financing sources (uses):				
Redemption of refunded bonds	\$ -	(\$593,894)	\$ -	\$635,500
Refunding bonds issued/bonds issued	-	1,601,532	1,532,130	2,570,000
Transfers in	-	2,310,993	2,939,619	-
Transfers out	(795,002)	(1,931,678)	(2,511,619)	-
Premium (discount) on debt issued	-	85,817	-	172,047
Sale of property	-	22,507	23,208	2,500
Special item	791,111	-	-	-
Total other financing sources (uses)	<u>(3,891)</u>	<u>1,495,277</u>	<u>1,983,338</u>	<u>3,380,047</u>
Net change in fund balance	<u>\$398,149</u>	<u>(\$285,277)</u>	<u>\$461,067</u>	<u>(\$1,904,256)</u>
Debt service as a percentage of noncapital expenditures (1)	24.0%	22.9%	21.2%	36.3%
Debt service as percentage of total expenditures (1)	21.9%	15.7%	14.9%	25.9%

(1) During 2019, the City prepaid the remaining balance of the Bonds of 2012 and the PFA Bonds of 2001, the amount of principal retired early totaled \$2,735,000

2017	2018	2019	2020	2021	2022
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,970,000	7,235,000	3,640,000	-	3,780,000
419,000	515,350	549,000	715,000	700,000	615,000
-	-	-	-	-	-
-	54,463	184,912	250,909	-	72,343
298,135	12,834	21,973	803	794,994	138,538
-	-	-	(185,637)	-	-
<u>717,135</u>	<u>2,552,647</u>	<u>7,990,885</u>	<u>4,421,075</u>	<u>1,494,994</u>	<u>4,605,881</u>
<u>\$1,787,860</u>	<u>\$603,735</u>	<u>\$5,918,501</u>	<u>(\$3,034,205)</u>	<u>\$2,773,925</u>	<u>\$2,627,606</u>
19.1%	14.4%	26.9%	8.1%	16.5%	15.3%
18.2%	10.3%	22.9%	3.4%	13.1%	9.9%

CITY OF CAMBRIDGE, MINNESOTA

TAX CAPACITY VALUE AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

Table 5

Fiscal Year Ended December 31,	Residential Property	Commercial/Industrial Property	Non-Homestead Residential	All Other	Total Tax Capacity	Less: Captured Tax Increment Tax Capacity	Adjusted Tax Capacity Value	Total Direct Tax Rate	Estimated Market Value	Tax Capacity as a Percent of EMV
2013	1,877,003	2,752,268	906,539	169,763	5,705,573	82,197	5,623,376	87.403	426,742,100	1.32%
2014	1,786,845	2,647,529	791,040	220,041	5,445,455	102,373	5,343,082	92.053	484,853,500	1.10%
2015	1,989,706	2,711,476	818,912	131,572	5,651,666	118,986	5,532,680	89.819	481,552,200	1.15%
2016	2,395,430	2,526,618	865,750	198,533	5,986,331	167,761	5,818,570	85.601	512,490,195	1.14%
2017	2,565,156	2,543,898	893,333	135,203	6,137,590	191,457	5,946,133	85.694	538,471,900	1.10%
2018	2,945,910	2,443,699	1,039,102	198,802	6,627,513	230,841	6,396,672	81.252	586,137,100	1.09%
2019	3,261,577	2,367,610	1,069,578	213,644	6,912,409	238,556	6,673,853	76.653	617,557,100	1.08%
2020	3,685,147	2,435,637	1,172,401	240,537	7,533,722	262,345	7,271,377	75.052	674,669,600	1.08%
2021	4,046,255	2,420,597	1,171,915	290,454	7,929,221	325,142	7,604,079	73.204	716,269,700	1.06%
2022	6,357,199	2,798,669	793,341	234,499	10,183,708	304,188	9,879,520	63.226	1,042,791,300	0.95%

Source: Continuing Disclosure Document or Isanti County Auditor's Office

CITY OF CAMBRIDGE, MINNESOTA
DIRECT AND OVERLAPPING PROPERTY TAX CAPACITY RATES
 Last Ten Fiscal Years

Table 6

Fiscal Year	Operating City Direct Rate	Debt Service City Direct Rate	Total City Direct Rate	Overlapping Rates			Total
				County	School District	Other	
2013	72.908	14.495	87.403	60.303	39.478	0.224	187.408
2014	77.307	14.746	92.053	66.754	41.343	0.248	200.398
2015	76.324	13.495	89.819	66.485	47.737	0.235	204.276
2016	72.436	13.165	85.601	64.711	39.512	0.225	190.049
2017	74.140	11.554	85.694	66.005	39.330	0.228	191.257
2018	70.637	10.615	81.252	64.737	33.663	0.216	179.868
2019	70.333	6.321	76.654	64.404	30.712	0.212	171.982
2020	71.778	3.274	75.052	62.583	29.134	0.199	166.968
2021	70.072	3.131	73.203	61.727	29.094	0.188	164.212
2022	67.296	2.886	70.182	59.406	24.859	0.172	154.619

Source: Continuing Disclosure Document

Note: Overlapping rates are those of the City of Cambridge, Isanti County, and Cambridge-Isanti School District #911 that apply to property owners within the City of Cambridge.

CITY OF CAMBRIDGE, MINNESOTA
PRINCIPAL PROPERTY TAXPAYERS
 Current Year and Nine Years Ago

Table 7

Taxpayer	2022			2013		
	Taxable Capacity Value	Rank	Percentage of Total City Capacity Value	Taxable Capacity Value	Rank	Percentage of Total City Capacity Value
Wal-Mart Real Estate Business Trust	\$176,844	1	2.08%	\$209,454	1	3.67%
Menards, Inc.	156,459	2	1.84%	128,308	3	2.25%
Fleet Farm	149,596	3	1.76%	100,949	4	1.77%
Target Corporation	115,148	4	1.36%	136,620	2	2.39%
Country Club Manor of Hutchinson, LLP	84,046	5	0.99%	-	-	0.00%
East Central Electric Association	77,874	6	0.92%	75,314	6	1.32%
US Development & Leasing Corp	70,904	7	0.83%	-	-	0.00%
Allina Medical Clinic	66,404	8	0.78%	67,763	8	1.19%
Centerpoint Energy	64,554	9	0.76%	83,380	5	1.46%
Big River Cambridge, LLC	61,036	10	0.72%	-	-	0.00%
LAAM Properties	-	-	0.00%	72,770	7	1.28%
Kohl's	-	-	0.00%	63,164	9	1.11%
S & H Material Handling Corp	-	-	0.00%	61,654	10	1.08%
Total	<u>\$1,022,865</u>		12.04%	<u>\$999,376</u>		17.52%
Total all property	<u>\$8,494,529</u>			<u>\$5,705,573</u>		

Source: Isanti County

CITY OF CAMBRIDGE, MINNESOTA
PROPERTY TAX LEVIES AND COLLECTIONS
 Last Ten Fiscal Years

Table 8

Fiscal Year Ended December 31,	Taxes Levied For The Fiscal Year ⁽¹⁾	Collected Within The Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$4,844,174	\$4,795,494	99.00%	(\$23,879)	\$4,771,615	98.50%
2014	4,844,174	4,793,705	98.96%	31,967	4,825,672	99.62%
2015	4,907,148	4,837,402	98.58%	41,955	4,879,357	99.43%
2016	4,980,755	4,925,010	98.88%	25,046	4,950,056	99.38%
2017	5,095,439	5,088,602	99.87%	6,807	5,095,409	100.00%
2018	5,197,430	5,190,582	99.87%	4,181	5,194,763	99.95%
2019	5,197,430	5,131,311	98.73%	23,248	5,154,559	99.18%
2020	5,457,302	5,430,665	99.51%	21,106	5,451,771	99.90%
2021	5,566,449	5,523,870	99.24%	25,922	5,549,792	99.70%
2022	5,789,107	5,746,074	99.26%	-	5,746,074	99.26%

Source: City Finance Department.

⁽¹⁾ Amount shown is after deduction for Market Value Homestead Credit.

CITY OF CAMBRIDGE, MINNESOTA
RATIOS OF OUTSTANDING DEBT BY TYPE
 Last Ten Fiscal Years

Fiscal Year	Improvement Bonds	Sales Tax Bonds	Total Bond Premiums	Total Governmental Activities	Percentage Market Value of Taxable Property
2013	\$9,724,804	\$ -	\$138,055	\$9,862,859	1.9%
2014	9,150,936	-	199,335	9,350,271	2.3%
2015	9,233,317	-	169,478	9,402,795	2.2%
2016	8,080,851	-	301,798	8,382,649	2.0%
2017	6,487,957	-	255,021	6,742,978	1.6%
2018	7,319,366	-	266,326	7,585,692	1.8%
2019	4,600,000	7,235,000	406,552	12,241,552	2.9%
2020	4,475,000	10,490,000	590,058	15,555,058	2.0%
2021	3,945,000	9,950,000	520,871	14,415,871	2.0%
2022	7,150,000	9,415,000	520,785	17,085,785	1.6%

Source: Isanti County

Note: Per capita statistics based on 2010 Census data or State Demographer Statistics

Table 9

Business-Type Activities					
Water / Wastewater Bonds	Total Bond Premiums	Total Business-Type Activities	Per Customer	Total Primary Government	Per Capita
\$12,464,842	\$ -	\$12,464,842	\$3,424	\$22,327,701	\$2,711
24,435,950	364,551	24,800,501	6,813	34,150,772	4,147
20,846,785	323,214	21,169,999	6,115	30,572,794	3,667
21,272,154	507,344	21,779,498	5,925	30,162,147	3,550
19,122,049	442,423	19,564,472	5,161	26,307,450	3,007
18,751,630	423,816	19,175,446	5,561	26,761,138	3,018
18,771,000	526,983	19,297,983	4,917	31,539,535	3,513
18,824,000	576,723	19,400,723	4,985	34,955,781	3,779
17,021,000	495,029	17,516,029	4,307	31,931,900	3,452
15,252,000	417,499	15,669,499	3,685	32,755,284	3,321

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
Isanti County	\$6,190,000	19.1189%	\$1,183,460
I.S.D. No. 911 (Cambridge-Isanti)	47,920,000	27.1331%	<u>13,002,182</u>
Subtotal - overlapping debt			14,185,642
City direct debt			<u>17,085,785</u>
Total direct and overlapping debt			<u><u>\$31,271,427</u></u>

Sources: Isanti County Auditor

Note:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. The City of Cambridge lies wholly within the geographic boundaries of Isanti County and ISD 911. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Cambridge. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be considered.

For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable net tax capacities (NTC). Applicable percentages were estimated by determining the portion of another governmental unit's NTC that is within the City's boundaries and dividing that amount by each unit's NTC.

CITY OF CAMBRIDGE, MINNESOTA
LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years

Table 11

Legal Debt Margin Calculation for Fiscal Year 2022

Market value	\$764,346,300
Applicable debt limit	3%
Debt limit	<u>22,930,389</u>
Debt applicable to limit:	
General obligation bonds	<u>(3,780,000)</u>
Legal debt margin	<u><u>\$19,150,389</u></u>

Legal Debt Margin Calculation for Fiscal Years 2013 Through 2022

Fiscal Year	Debt Limit	Net Debt Applicable to Limit	Legal Debt Margin	Amount of Debt Applicable to Debt Limit
2013	\$12,802,263	\$3,010,000	\$9,792,263	23.51%
2014	13,787,973	2,660,000	11,127,973	19.29%
2015	14,446,566	2,335,000	12,111,566	16.16%
2016	15,374,706	1,970,000	13,404,706	12.81%
2017	15,871,992	1,600,000	14,271,992	10.08%
2018	17,584,113	1,205,000	16,379,113	6.85%
2019	18,526,713	-	18,526,713	0.00%
2020	20,240,088	-	20,240,088	0.00%
2021	21,488,091	-	21,488,091	0.00%
2022	22,930,389	3,780,000	19,150,389	16.48%

Water Revenue Bonds

Fiscal Year	Water Enterprise Fund			Debt Service		Coverage
	Operating Revenues	Less: Operating Expenses (1)	Net Available Revenue	Principal	Interest	
2013	\$1,575,258	\$586,771	\$988,487	\$685,155	\$290,815	1.01
2014	1,614,945	592,487	1,022,458	984,142	247,637	0.83
2015	1,702,107	632,565	1,069,542	653,086	302,437	1.12
2016 (3)	1,799,986	682,580	1,117,406	1,665,304	155,334	0.61
2017	1,856,559	744,127	1,112,432	1,094,242	159,407	0.89
2018	1,933,167	749,012	1,184,155	880,108	184,304	1.11
2019	1,838,155	732,442	1,105,713	1,203,699	151,626	0.82
2020	2,012,315	747,747	1,264,568	782,263	168,303	1.33
2021	2,225,925	834,059	1,391,866	856,343	208,153	1.31
2022	2,104,645	820,129	1,284,516	964,732	120,935	1.18

Wastewater Revenue Bonds

Fiscal Year	Wastewater Enterprise Fund			Debt Service		Coverage
	Operating Revenues	Less: Operating Expenses (1)	Net Available Revenue	Principal	Interest	
2013	\$2,198,526	\$1,054,860	\$1,143,666	\$1,202,326	\$301,587	0.76
2014	2,228,823	1,124,136	1,104,687	683,410	55,378	1.50
2015	2,207,400	1,056,696	1,150,704	946,848	126,670	1.07
2016 (3)	2,253,251	1,057,434	1,195,817	1,119,107	123,753	0.96
2017	2,249,564	1,140,613	1,108,951	888,468	125,314	1.09
2018	2,030,592	1,271,164	759,428	787,755	128,012	0.83
2019	2,284,724	1,279,594	1,005,130	892,365	109,495	1.00
2020	2,379,173	1,324,121	1,055,052	710,811	102,028	1.30
2021	2,573,206	1,524,002	1,049,204	745,940	118,719	1.21
2022	2,543,108	1,723,367	819,741	808,507	92,340	0.91

Special Assessment Improvement Bonds

Fiscal Year	Special Assessment Collections	Debt Service		(2) Coverage
		Principal	Interest	
2013	\$621,300	\$872,589	\$157,153	0.60
2014	1,499,907	1,231,506	132,265	1.10
2015	857,310	1,114,749	142,132	0.68
2016 (3)	843,976	1,007,874	136,385	0.74
2017	687,958	1,222,894	151,009	0.50
2018	585,570	743,591	111,087	0.69
2019	706,189	1,514,366	158,111	0.42
2020	601,838	510,000	227,327	0.82
2021	421,928	530,000	214,232	0.57
2022	843,797	575,000	100,231	1.25

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

- (1) Operating expenses does not include interest and depreciation.
- (2) Certain special assessment bond issues are also serviced by tax levy.
- (3) The 2016 principal amounts include the refunding of 2015 bonds.

<u>Fiscal Year</u>	<u>Population⁽³⁾</u>	<u>Unemployment Rate⁽²⁾</u>	<u>Personal Income⁽¹⁾</u>	<u>Per Capita Personal Income⁽¹⁾</u>
2013	8,236	4.70%	1,381,705,950	36,194
2014	8,273	5.00%	1,430,829,198	37,267
2015	8,338	4.30%	1,495,195,532	38,908
2016	8,496	5.20%	1,557,443,000	39,909
2017	8,749	4.80%	1,689,065,000	42,673
2018	8,868	5.40%	1,775,926,000	44,570
2019	8,977	2.70%	1,858,551,000	45,950
2020	9,249	5.90%	2,033,433,000	49,082
2021	9,249	4.60%	2,228,920,000	53,189
2022	9,862	4.50%	Information Not Available	

Sources: Minnesota State Demographer, Continuing Disclosure Document (unemployment rate)

⁽¹⁾ Personal income statistics for entire Isanti County and Per Capita Personal Income for Isanti County according to US Bureau of Economic Analysis.

⁽²⁾ Isanti County rate

⁽³⁾ 011 population per US Census Bureau
 2012-2021 population per estimates from State of MN Demographer

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CITY OF CAMBRIDGE, MINNESOTA
 PRINCIPAL EMPLOYERS
 Current Year and Nine Years Ago

Table 14

Employer	Product/Service	2022		2013	
		Employees	% of Total Employees	Employees	% of Total Employees
I.S.D. No. 911 (Cambridge-Isanti)	Elementary and secondary education	832	3.9%	408	8.5%
Cambridge Medical Center	Hospital	700	3.3%	800	16.7%
Grace Pointe Crossing	Skilled nursing facility	500	2.4%	300	6.3%
Wal-Mart Supercenter	Discount retail and grocery store	335	1.6%	350	7.3%
Park Manufacturing	Wire harnesses	300	1.4%		
Isanti County	County government and service	294	1.4%	263	5.5%
TEAM Industries Cambridge, Inc.	Precision machine shop	220	1.0%	220	4.6%
Menards Mega Store	Home improvement store	200	0.9%	200	4.2%
Fleet Farm	Retail Merchandise	200	0.9%	150	3.1%
Target	Retail Merchandise	150	0.7%	150	3.1%
Cambridge Metals & Plastics, Inc.	Manufacture recreational accessories			200	4.2%
Arrow Tank	Metal Fabrication				
All others		17,393	82.3%	1,759	36.6%
Total ⁽¹⁾		21,124	100.0%	4,800	100.0%

Source: Continuing Disclosure Document

⁽¹⁾ Total employment listed is for all of Isanti County, not just the City of Cambridge.

CITY OF CAMBRIDGE, MINNESOTA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Function/Program	Full-Time Equivalent Employees as of December 31,			
	2013	2014	2015	2016
General government:				
Administration	1	1	2	2
EDA	2	2	2	2
Finance	3	3	3	3
Building inspections	3	3	3	3
Building maintenance	1	1	1	1
Community development	2	2	2	2
Municipal liquor store	3	4	4	4
Public safety	13	15	16	16
Public works	10	10	10	9
Parks and recreation	1	1	1	2
Water	3	3	3	3
Sewer	6	6	6	6
Total	48	51	53	53

Source: City Finance Department

Table 15

Full-Time Equivalent Employees as of December 31,						
2017	2018	2019	2020	2021	2022	
2	3	2	2	2	3	
2	2	2	1	2	2	
3	3	3	3	3	3	
3	3	3	3	3	3	
1	1	1	1	1	1	
2	2	2	2	2	3	
4	4	4	4	4	4	
16	16	16	16	17	18	
9	9	9	9	10	10	
2	2	2	2	2	2	
3	3	3	3	3	3	
6	6	6	6	6	6	
<u>53</u>	<u>54</u>	<u>53</u>	<u>52</u>	<u>55</u>	<u>58</u>	

CITY OF CAMBRIDGE, MINNESOTA
OPERATING INDICATORS BY FUNCTION/PROGRAM
 Last Ten Fiscal Years

Function/Program	Fiscal Year			
	2013	2014	2015	2016
Police:				
Calls	15,035	15,919	12,323	17,390
Juvenile arrests	150	126	78	71
Adult arrests	1,062	1,092	1,113	1,144
Crime rate (per 100,000)	9,961	10,784	9,200	10,558
Clearance	54%	58%	54%	50%
Fire:				
Total calls dispatched	163	259	198	256
False alarms/cancelled calls	52	N/A	N/A	N/A
Building inspection:				
Permits issued:				
Residential	21	40	37	49
Commercial	2	N/A	2	4
Total permit valuation	\$30,856,987	\$18,833,654	\$20,843,136	\$22,340,621
Water:				
Connections	3,644	3,625	3,657	3,681
Annual consumption (thousands of gallons)	229,661,040	227,115,120	277,328,691	272,184,001
Sewer:				
Connections	3,639	3,637	3,650	3,676

Sources: Various City departments

Table 16

Fiscal Year					
2017	2018	2019	2020	2021	2022
15,810	16,668	25,199	20,148	17,347	23,066
111	83	76	36	20	51
978	1,015	1,202	661	683	979
10,972	9,382	10,104	8,747	7,568	7,128
45%	64%	65%	64%	53%	Not available
374	385	360	314	343	391
45	89	78	51	42	35
73	56	69	83	136	5
2	1	2	2	2	5
\$57,629,800	\$28,299,904	\$29,478,202	\$29,145,407	\$58,723,450	\$31,590,702
3,769	3,839	3,925	3,892	4,067	4,252
284,941,015	300,987,607	283,495,754	288,933,361	306,220,612	297,167,543
3,791	3,448	3,964	3,925	4,279	4,292

CITY OF CAMBRIDGE, MINNESOTA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
 Last Ten Fiscal Years

Function/Program	Fiscal Year			
	2013	2014	2015	2016
Police:				
Stations	1	1	1	1
Squad cars	15	15	16	16
Fire stations	1	1	1	1
Other public works:				
Miles of paved streets	55.6	56.0	56.0	56.0
Traffic signals	10	10	10	10
Park land:				
Number of parks	16	16	16	16
Water:				
Water mains (miles)	45.2	45.5	45.5	45.5
Storage capacity (gallons)	1,300,000	1,300,000	1,300,000	1,300,000
Wastewater:				
Sanitary sewers (miles)	44.1	44.5	44.5	44.5
Storm sewers (miles)	34.8	35.0	35.0	35.0
Treatment capacity	1.84 Mgd	1.84 Mgd	1.84 Mgd	1.84 Mgd

Sources: Various City departments

Table 17

Fiscal Year						
2017	2018	2019	2020	2021	2022	
1	1	1	1	1	1	1
16	16	17	17	17	17	17
1	1	1	1	1	1	1
56.0	56.0	56.0	56.0	56.0	56.0	56.0
10	10	10	10	10	10	10
16	16	17	17	17	17	18
45.5	45.5	45.5	45.5	45.5	45.5	45.5
1,300,000	1,300,000	1,300,000	1,750,000	1,750,000	1,750,000	1,750,000
44.5	44.5	44.5	44.5	44.5	44.5	44.5
35.0	35.0	35.0	36.3	36.3	36.3	36.3
1.84 Mgd	1.84 Mgd	1.84 Mgd	1.84 Mgd	1.84 Mgd	1.84 Mgd	1.84 Mgd

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CITY OF CAMBRIDGE, MINNESOTA

AUDIT MANAGEMENT LETTER

December 31, 2022

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To the Honorable Mayor and
Members of the City Council

We have completed the December 31, 2022 audit of the financial statements and have issued our report thereon. Our Independent Auditor's Report is included in the City's Annual Comprehensive Financial Report.

This Audit Management Letter provides a summary of audit results along with comparisons and trend analysis of financial results.

Thank you for the opportunity to serve the City. We are available to discuss this report with you.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

March 28, 2023

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REPORT SUMMARY

Several reports are issued in conjunction with the audit. A brief summary is as follows:

Report Name	Elements of Report	Overview
<i>Annual Comprehensive Financial Report</i>	<ul style="list-style-type: none"> • Auditor’s opinion • Management’s Discussion and Analysis • Financial statements • Footnotes • Supplemental information • Statistical information 	<ul style="list-style-type: none"> • Unmodified (“clean”) opinion on the Financial Statements • The 2021 Annual Report was awarded GFOA’s Certificate of Achievement for Excellence in Financial Reporting
<i>Report on Internal Control over Financial Reporting and on Compliance and Other Matters</i>	<p><i>Results of testing:</i></p> <ul style="list-style-type: none"> • Internal controls over financial reporting • Compliance with laws, regulations, contracts and grants 	<ul style="list-style-type: none"> • One required audit finding as a result of audit adjustments • No findings of noncompliance
<i>State Legal Compliance Report</i>	<ul style="list-style-type: none"> • Results of testing certain provisions of Minnesota Statutes 	<ul style="list-style-type: none"> • No findings of noncompliance

EXECUTIVE SUMMARY

Several areas highlighted for your reference include the following:

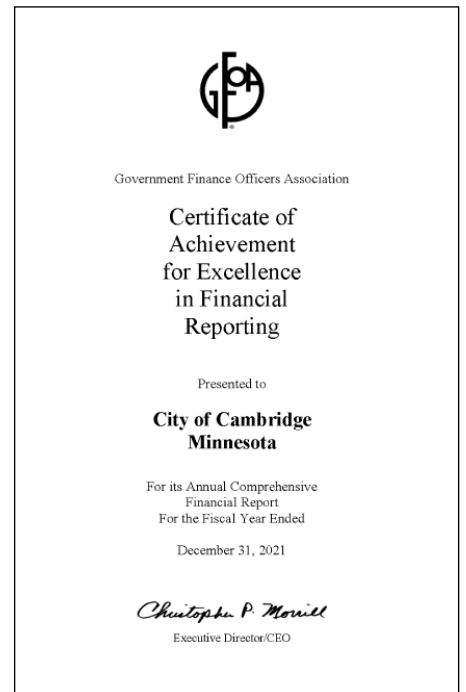
Our opinion on the 2022 financial statements is unmodified (also referred to as a “clean opinion”).	Page 2
There is one finding related to internal control and no compliance findings.	Page 2
The City received the Government Finance Officers Association (GFOA) “Certificate of Achievement for Excellence in Financial Reporting” for its Annual Comprehensive Financial Report.	Page 4
Property tax collection rate was 99.26% for 2022.	Page 6
The General Fund balance increased \$168,648 during 2022 to a balance of \$3,992,899 at December 31, 2022. Fund balance available for cash flow purposes met the goal set by policy.	Page 10
The Liquor Fund operating activities generated cash flows which allowed for a transfer of \$525,000 to the General fund and a transfer of \$200,000 to Economic Development Admin	Page 23

**NATIONAL RECOGNITION FOR
EXCELLENCE IN FINANCIAL REPORTING**

The “Certificate of Achievement for Excellence in Financial Reporting” is an award program offered by the Government Finance Officers Association of the United States and Canada (GFOA). This Award Program has three key objectives:

- Recognize governments that issue a high-quality Annual Report.
- Easily readable and understandable Financial Report.
- Providing educational materials, comments, and suggestions for improvements to program participants.

The City of Cambridge has been awarded the Certificate of Achievement for Excellence in Financial Reporting every year since 2001. Continued participation in this program demonstrates the City’s commitment to financial reporting.



Summary of Financial Activity

The schedule below presents a condensed financial summary of all funds:

	Fund	Revenues and Other Sources	Expenditures and Other Uses	Bonds Issued	Interfund Transfers (Net)	Increase (Decrease) in Fund Balance/ Net Position	Fund Balance/ Net Position 12/31/2022
1	General	\$8,078,692	\$6,875,276	\$ -	(\$1,034,768)	\$168,648	\$3,992,899
	Special Revenue:						
2	Forfeited Proceeds	(156)	-	-	156	-	8,567
3	Airport Operating	164,694	157,546	-	-	7,148	44,846
4	Police Administration Fines	7,248	-	-	312	7,560	20,747
5	Cambridge Economic Development Revolving Loan	(318)	-	-	1,303	985	104,398
6	Downtown Revolving Loan	(110)	9,769	-	(62,171)	(72,050)	29,170
7	Cambridge-Isanti Bike/Walk Trail	4,741	6,534	-	7,260	5,467	34,482
8	Deed Grant	-	76,836	-	-	(76,836)	-
9	Regional Community Center Feasibility	(14)	-	-	14	-	-
10	Downtown Grant Program	-	-	-	150,000	150,000	150,000
11	TIF 6.20	93,812	89,290	-	178	4,700	9,123
12	TIF 6.18	14,266	13,605	-	55	716	3,509
13	TIF 6.21	(25)	-	-	25	-	7
14	TIF 6.22	(92)	-	-	92	-	14
15	TIF 6.23	(70)	84	-	70	(84)	(84)
16	TIF 6.24	(84)	3,655	-	84	(3,655)	(3,655)
17	TIF 6.15	125,312	113,855	-	1,194	12,651	74,656
18	TIF 6.16	65,012	58,862	-	391	6,541	26,185
19	TIF 6.17	77,754	64,004	-	735	14,485	50,462
20	Federal American Rescue Plan	(13,376)	-	-	13,376	-	-
21	Housing Programs Fund	75,733	-	-	-	75,733	75,733
22	Local Option Sales Tax	1,885,954	-	-	(771,872)	1,114,082	2,301,684
23	Debt Service	947,267	1,460,599	-	827,626	314,294	2,560,862
	Capital Projects:						
24	Water Treatment Facility	17,834	-	-	(100,000)	(82,166)	440,569
25	Water Area and Connection	90,586	-	-	-	90,586	997,541
26	Sewer Area Charge	94,766	-	-	-	94,766	249,307
27	Downtown Parking Construction	(97)	-	-	-	(97)	5,195
28	Park Dedication Fund	20,674	-	-	87	20,761	20,761
29	Sandquist Capital Project	15,000	438,731	-	11,688	(412,043)	-
30	Park Improvement Capital	(9,656)	78,747	-	75,000	(13,403)	629,444
31	Police Capital	439	64,789	-	330,000	265,650	284,617
32	Public Works Capital Project	(14,520)	232,933	-	218,494	(28,959)	761,311
33	City Hall Capital Project	(5,872)	86,059	-	75,000	(16,931)	305,894
34	Fire Department Capital	34,403	-	-	70,819	105,222	454,571
35	Cambridge-Isanti Bike/Walk Trail	5,207	-	-	15,000	20,207	134,882
36	Redevelopment Capital Fund	(35,914)	5,484	-	(50,774)	(92,172)	2,382,326
37	Library Capital Fund	(1,853)	-	-	5,000	3,147	103,147
38	Pavement Management	101,645	210,908	-	480,626	371,363	1,769,370
39	Airport Improvement	102,171	73,079	-	-	29,092	267,678
40	2024 Street Improvement project	340,123	-	-	836,579	1,176,702	1,176,702
41	2022 Street Improvement project	300,893	4,290,422	3,852,343	(836,579)	(973,765)	-
	Enterprise Funds:						
42	Water	2,058,029	1,776,137	-	75,000	356,892	18,513,703
43	Wastewater	2,537,175	3,402,125	-	(75,000)	(939,950)	21,302,290
44	Storm Sewer	393,408	524,784	-	-	(131,376)	7,974,347
45	Street Lights	247,033	215,735	-	-	31,298	81,182
46	Municipal Liquor Store	6,645,078	5,926,492	-	(725,000)	(6,414)	1,791,009
47	Housing	377,346	277,184	-	-	100,162	708,351
	Internal Service Funds:						
48	Property Insurance	74,887	68,106	-	110,000	116,781	332,436
49	Pension Benefits	573,535	832,208	-	-	(258,673)	(3,902,783)
	Economic Development Authority:						
50	EDA Land Acquisition Capital Project	133,570	-	-	-	133,570	320,124
51	EDA Operating	178,832	323,141	-	350,000	205,691	580,700
	Total	\$25,800,962	\$27,756,979	\$3,852,343	\$0	\$1,896,326	\$67,168,279

Property Taxes

A summary of property tax levies and collections is as follows:

Fiscal Year Ended December 31,	Taxes Levied For The Fiscal Year	Collected Within The Fiscal Year of the Levy		Collections in Subsequent Years(1)	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	4,844,174	4,795,494	99.00%	(23,879)	4,771,615	98.50%
2014	4,844,174	4,793,705	98.96%	31,967	4,825,672	99.62%
2015	4,907,148	4,837,402	98.58%	41,955	4,879,357	99.43%
2016	4,980,755	4,925,010	98.88%	25,046	4,950,056	99.38%
2017	5,095,439	5,088,602	99.87%	6,807	5,095,409	100.00%
2018	5,197,430	5,190,582	99.87%	4,181	5,194,763	99.95%
2019	5,197,430	5,131,311	98.73%	23,248	5,154,559	99.18%
2020	5,457,302	5,430,665	99.51%	21,106	5,451,771	99.90%
2021	5,566,449	5,523,870	99.24%	25,922	5,549,792	99.70%
2022	5,789,107	5,746,074	99.26%	-	5,746,074	99.26%

⁽¹⁾ The negative collections in subsequent years for 2013 was the result of tax abatements.

Special Assessments

The City has experienced the following special assessment collection rates:

<u>Year</u>	<u>Current Year P & I</u>	<u>Collection of Current Year Levy</u>	<u>Collection of Prior Year Levy</u>	<u>Delinquent Receivable at 12/31</u>	<u>Collection Rate</u>
2016	529,513	518,687	11,359	23,265	98.0%
2017	484,754	473,701	17,187	12,301	97.7%
2018	370,162	361,830	7,014	11,775	97.7%
2019	424,772	416,496	1,722	21,897	98.1%
2020	403,563	398,490	6,775	25,206	98.7%
2021	389,583	384,078	17,959	11,405	98.6%
2022	390,013	381,180	2,629	13,341	97.7%

As shown above, the delinquent assessments outstanding at December 31, 2022 are not material and the collection rate continues to be strong.

Long-Term Debt

A schedule of 2022 long-term debt activity is as follows:

	1/1/22 Balance	Additions	Reductions	12/31/22 Balance	Principal Due in 2023
Governmental activities:					
Bonds payable:					
G.O. improvement bonds	\$3,945,000	\$3,780,000	\$575,000	\$7,150,000	\$595,000
G.O. sales tax revenue bonds	9,950,000	-	535,000	9,415,000	560,000
Issuance premium	520,871	72,343	72,429	520,785	-
Total bonds payable	14,415,871	3,852,343	1,182,429	17,085,785	1,155,000
Compensated absences	422,961	225,532	87,218	561,275	100,000
Total government activity long-term debt	<u>\$14,838,832</u>	<u>\$4,077,875</u>	<u>\$1,269,647</u>	<u>\$17,647,060</u>	<u>\$1,255,000</u>
Business-type activities:					
Bonds payable:					
G.O. revenue bonds	\$10,030,000	\$230,000	\$1,395,000	\$8,865,000	\$1,435,000
PFA Loans	6,991,000	-	604,000	6,387,000	610,000
Issuance premium	495,029	4,402	81,932	417,499	-
Total bonds payable	17,516,029	234,402	2,080,932	15,669,499	2,045,000
Compensated absences	232,316	86,363	21,576	297,103	297,103
Total business-type activity long-term debt	<u>\$17,748,345</u>	<u>\$320,765</u>	<u>\$2,102,508</u>	<u>\$15,966,602</u>	<u>\$2,342,103</u>

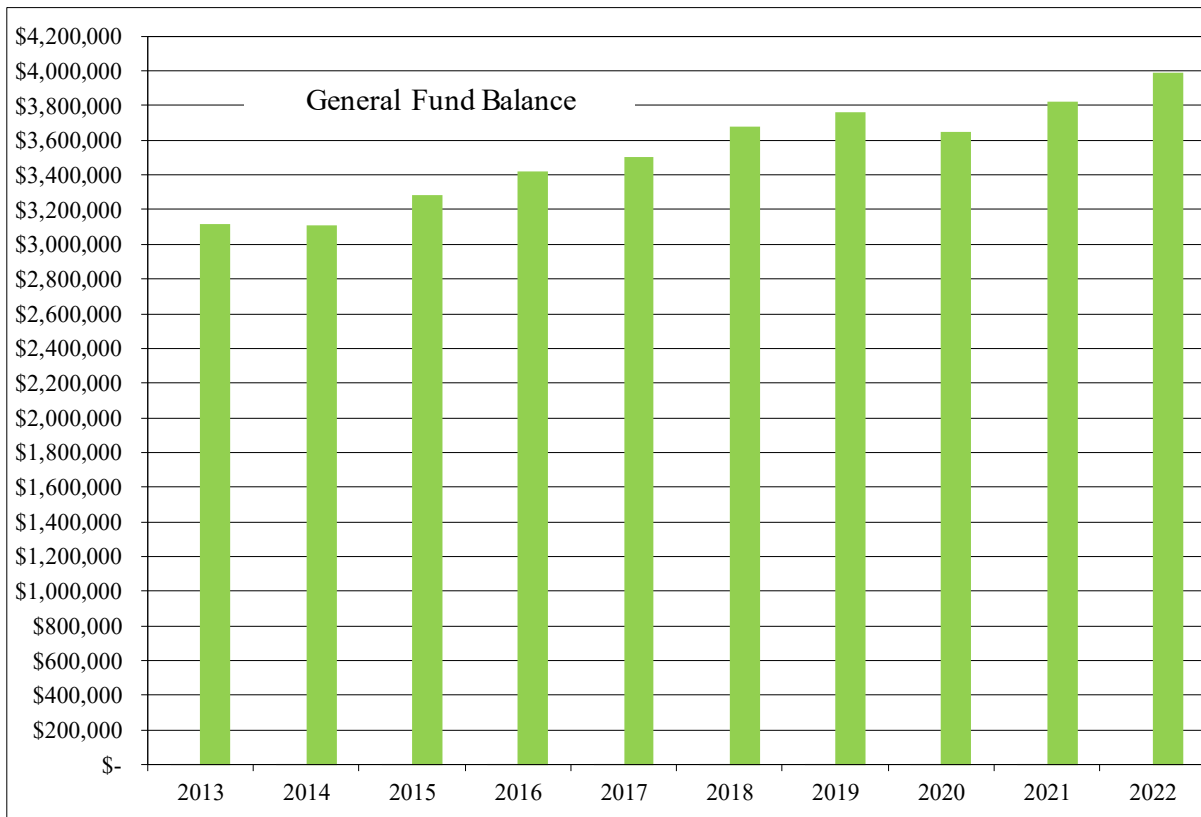
The General Fund of the City is maintained to account for operating and capital outlay expenditures common to all cities. These basic services include (but are not limited to) public safety, public works, public welfare and general government.

The fund balance of the General Fund increased by \$168,648 in 2022 as follows:

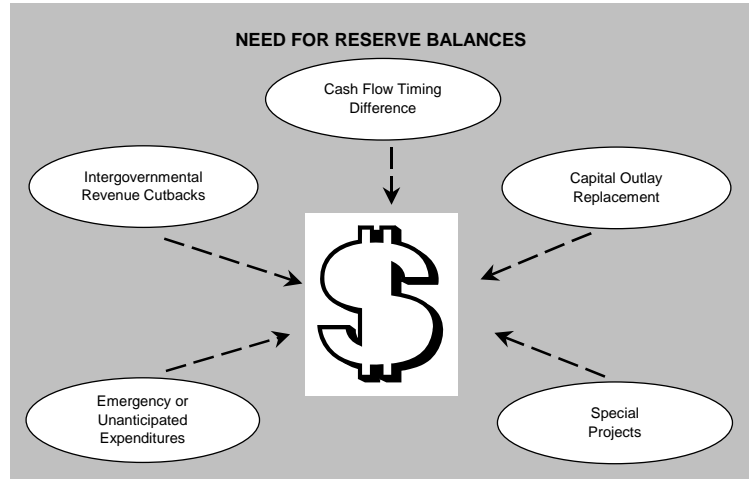
General Fund		
	<u>2022</u>	<u>2021</u>
Revenues and transfers in:		
General property taxes	\$5,593,724	\$5,359,111
Intergovernmental	1,518,435	1,461,857
All other	966,533	1,238,127
Transfers from other funds	625,000	500,000
Total revenues and transfers in	<u>8,703,692</u>	<u>8,559,095</u>
Expenditures and transfers out:		
General government	1,746,486	1,865,901
Public safety	3,094,115	2,707,873
Public works	2,034,675	1,936,509
Subtotal (general operations)	<u>6,875,276</u>	<u>6,510,283</u>
Transfers to other funds	1,659,768	1,870,156
Total expenditures and transfers out	<u>8,535,044</u>	<u>8,380,439</u>
Net increase in fund balance	<u>\$168,648</u>	<u>\$178,656</u>

The increase in fund balance for the general fund includes recognition of \$77,000 of unrealized market value losses on investments (which are expected to reverse if investments are held to maturity) as well as transfers out to other funds of \$119,000 to cover unrealized losses in those funds.

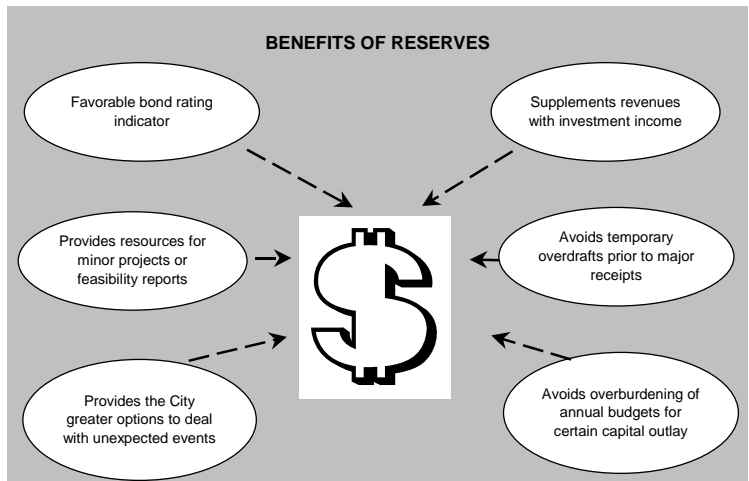
The City’s December 31, 2022 general fund balance totaled \$3,992,899. The City’s General Fund balance has been as follows for the past several years:



The fund balance of a city's General Fund is a key financial indicator. Management controls over the level of fund balance is based on a city's philosophy and approach to determining optimum balances. Several areas to consider are illustrated at the right:



The City has adopted a fund balance policy. The policy addresses three areas: 1) compensated absences; 2) cash flow; and 3) emergencies/contingencies.



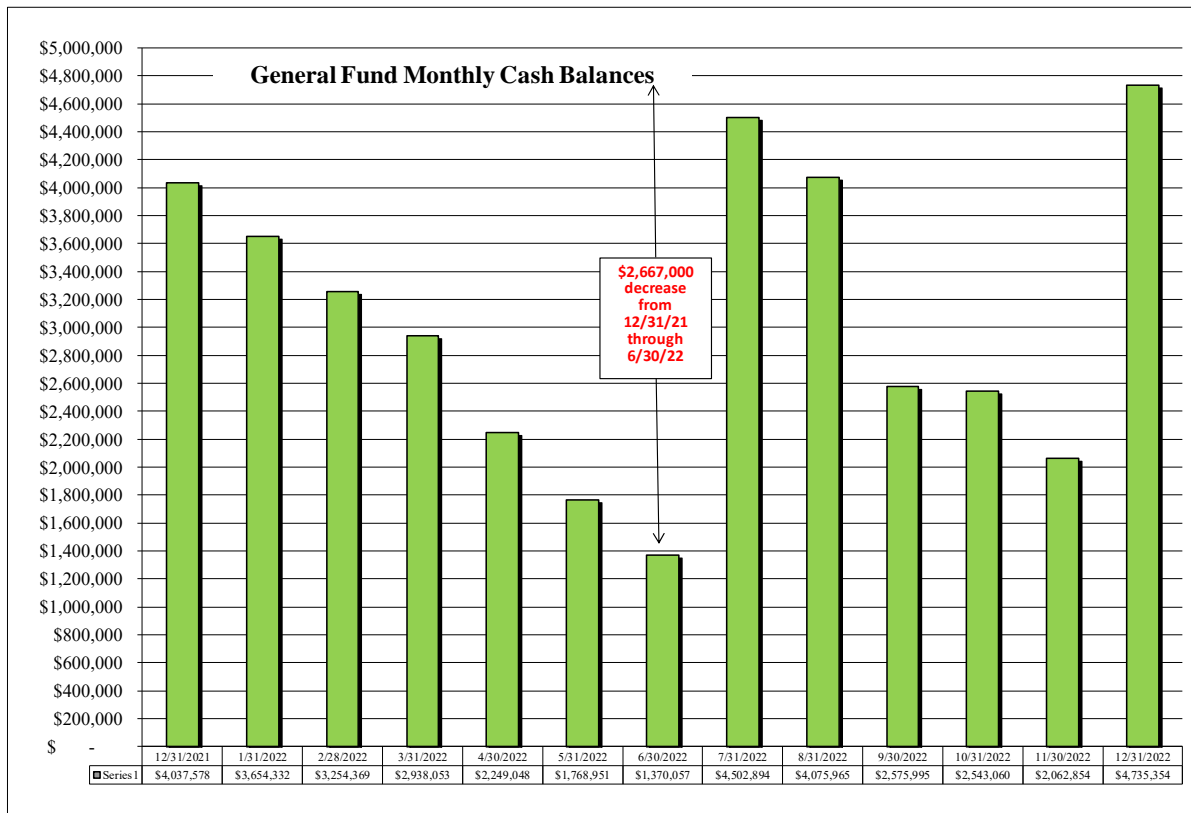
Cash Flow Reserve

Property taxes and related state aids account for over 82% of the General Fund revenue. This revenue is not received by the City until July and December of each year. This requires a cash flow reserve at the start of the year to finance operations prior to the receipt of taxes and state aids. City policy requires that the cash flow reserve consist of between 30% and 50% of the ensuing year’s tax levy and state aids and is computed as follows:

Cash Flow Designation	
2023 budgeted levy (less debt service levy)	\$5,638,388
2023 anticipated LGA	<u>1,120,317</u>
Total	<u><u>\$6,758,705</u></u>
Minimum cash flow reserve (30% of total)	<u><u>\$2,027,612</u></u>
Maximum cash flow reserve (50% of total)	<u><u>\$3,379,353</u></u>
Amount available for cash flow reserve (40% of total)	<u><u>\$2,703,482</u></u>

As shown above, the December 31, 2022, cash flow reserve is in the policy range.

The following graph of monthly General Fund cash balances illustrates the impact of receiving property taxes and state aids in the second half of the year:



Summary of Fund Balance

A summary of fund balance of the General Fund is as follows:

<u>Fund Balance Constraint</u>	<u>2022</u>	<u>2021</u>
Nonspendable - prepaid items	\$427,196	\$286,065
Committed - compensated absences	561,275	422,961
Unassigned:		
Cash Flow (30% to 50% of tax levy + LGA)	2,563,968	2,712,003
Contingency (5% of budgeted expenditures)	380,796	347,946
Other	<u>59,664</u>	<u>55,276</u>
Total	<u>\$3,992,899</u>	<u>\$3,824,251</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are a classification of funds used to account for specific revenue sources that are restricted to expenditures for specified purposes. The City maintained twenty-two Special Revenue Funds as follows:

	Fund	Revenues and Other Sources	Expenditures and Other Uses	Interfund Transfers (Net)	Increase (Decrease) in Fund Balance	Fund Balance 12/31/2022	Comments
	Special Revenue:						
1	Forfeited Proceeds	(156)	-	156	-	8,567	
2	Airport Operating	164,694	157,546	-	7,148	44,846	
3	Police Administration Fines	7,248	-	312	7,560	20,747	
4	Cambridge Economic Development Revolving	(318)	-	1,303	985	104,398	Loans outstanding total \$29,000 at 12/31/22
5	Downtown Revolving Loan	(110)	9,769	(62,171)	(72,050)	29,170	Loans outstanding total \$29,000 at 12/31/22
6	Cambridge-Isanti Bike/Walk Trail	4,741	6,534	7,260	5,467	34,482	
7	Deed Grant	-	76,836	-	(76,836)	-	
8	Regional Community Center Feasibility	(14)	-	14	-	-	
9	Downtown Grant Program	-	-	150,000	150,000	150,000	Funded by transfers in from the Revolving Fund and the Downtown Loan Fund, to separate grant and loan funds.
10	TIF 6.20	93,812	89,290	178	4,700	9,123	
11	TIF 6.18	14,266	13,605	55	716	3,509	
12	TIF 6.21	(25)	-	25	-	7	
13	TIF 6.22	(92)	-	92	-	14	
14	TIF 6.23	(70)	84	70	(84)	(84)	
15	TIF 6.24	(84)	3,655	84	(3,655)	(3,655)	
16	TIF 6.15	125,312	113,855	1,194	12,651	74,656	
17	TIF 6.16	65,012	58,862	391	6,541	26,185	
18	TIF 6.17	77,754	64,004	735	14,485	50,462	
19	Federal American Rescue Plan	(13,376)	-	13,376	-	-	Accounts for federal monies received. Funds are reported as unearned revenue until expenditures are incurred. Unearned revenue at 12/31/22 is \$1,002,774.
20	Housing Programs Fund	75,733	-	-	75,733	75,733	
21	Local Option Sales Tax	1,885,954	-	(771,872)	1,114,082	2,301,684	Accounts for local option sales tax generated in Cambridge as authorized by State of Minnesota legislation. Amounts transferred in 2022 were to the Library Debt Service Fund (\$500K) and the 2020 Street Project Debt Service Fund (\$300k). In the future, fund balance will be used for: street project debt service, Cambridge-Isanti Bike Walk Trail and other Improvements per State of MN
22	EDA Operating	178,832	323,141	350,000	205,691	580,700	Accounts for Mall Operations and certain tax abatements. Interfund transfers include amounts from the General fund per the long-range plan and prefunding of improvements to the City Hall / City Center Mall parking lot.
	Total	\$2,679,113	\$917,181	(\$308,798)	\$1,453,134	\$3,510,544	

DEBT SERVICE FUNDS

Debt Service Funds are a type of governmental fund used to account for the accumulation of resources for the payment of interest and principal on debt (other than Enterprise Fund debt). The diverse nature of the types of debt included in the same fund type requires careful analysis to determine the adequacy of the fund balance and projected fund balance.

Current governmental reporting standards do not provide for the matching of long-term debt with its related financing sources. Although this information can be found in the City’s Annual Comprehensive Financial Report, it is located in several separate sections. The following schedule extracts information from these sections of the Annual Comprehensive Financial Report to provide an overview analysis of long-term debt and its related funding.

The reader is cautioned that 1) future interest revenue from assessments and investments and, 2) future interest expense on bonded debt is not included in the following schedule.

	Assets Pledged for Debt Repayment			Outstanding Bond Principal	Scheduled Property Taxes	Final Maturity Date
	Fund Balance	Special Assessments to be Collected	Total			
Governmental Bonds:						
Bonds of 2014 (Improvement portion) - 372	\$223,138	\$122,625	\$345,763	\$335,000	\$ -	2/1/2025
Bonds of 2016 (2015 refinance portion) - 385	220,359	172,721	393,080	525,000	-	2/1/2026
Bonds of 2016 (Improvement portion) - 324	428,250	187,776	616,026	715,000	402,500	2/1/2027
Bonds of 2018 (Improvement portion) - 328	437,714	550,856	988,570	1,445,000	723,348	2/1/2029
Bonds of 2019 (Library) - 325 (1)	728,560	-	728,560	6,685,000	-	2/1/2024
Bonds of 2020 (Library portion) - 325 (1)	-	-	-	645,000	-	2/1/2040
Bonds of 2020 (Street/Improvement portion) - 380 (2)	166,491	175,328	341,819	2,435,000	-	2/1/2040
Bonds of 2022 (Improvement portion) - 392	356,350	421,900	778,250	3,780,000	-	2/1/2033
Total	\$2,560,862	\$1,631,206	\$4,192,068	\$16,565,000	\$1,125,848	

(1) to be repaid by local option sales tax collections.
(2) street portion to be repaid by local option sales tax collections

CAPITAL PROJECT FUNDS

The fund balances (deficits) of the Capital Project Funds were as follows at December 31, 2022:

	Fund	Revenues and Other Sources	Expenditures and Other Uses	Bonds Issued	Interfund Transfers (Net)	Increase (Decrease) in Fund Balance	Fund Balance 12/31/2022	Comments
	Capital Projects:							
1	Water Treatment Facility	\$17,834	-	\$ -	(\$100,000)	(\$82,166)	\$440,569	\$100,000 was transferred to the Water Fund to assist with debt service.
2	Water Area and Connection	90,586	-	-	-	90,586	997,541	
3	Sewer Area Charge	94,766	-	-	-	94,766	249,307	
4	Downtown Parking Construction	(97)	-	-	-	(97)	5,195	
5	Park Dedication Fund	20,674	-	-	87	20,761	20,761	\$87 was transferred in from the General Fund to cover unrealized market value losses on
6	Sandquist Capital Project	15,000	438,731	-	11,688	(412,043)	-	\$11,688 was transferred in from the General Fund to cover additional work at Sandquist Park.
7	Park Improvement Capital	(9,656)	78,747	-	75,000	(13,403)	629,444	\$75,000 was transferred in from the General Fund as part of the long-range financial plan.
8	Police Capital	439	64,789	-	330,000	265,650	284,617	\$130,000 was transferred in from the General Fund as part of the long-range financial plan. An additional \$200,000 was transferred in for equipment replacement.
9	Public Works Capital Project	(14,520)	232,933	-	218,494	(28,959)	761,311	\$175,000 was transferred in from the General Fund as part of the long-range financial plan. An additional \$43,494 was transferred in to reduce the 2025 property tax levy burden.
10	City Hall Capital Project	(5,872)	86,059	-	75,000	(16,931)	305,894	\$75,000 was transferred in from the General Fund as part of the long-range financial plan.
11	Fire Department Capital	34,403	-	-	70,819	105,222	454,571	\$63,512 was transferred in from the General Fund as part of the long-range financial plan. An additional \$7,307 was transferred in from the General Fund to cover unrealized market value
12	Cambridge-Isanti Bike/Walk Trail	5,207	-	-	15,000	20,207	134,882	\$15,000 was transferred in from the General Fund as part of the long-range financial plan.
13	Redevelopment Capital Fund	(35,914)	5,484	-	(50,774)	(92,172)	2,382,326	\$35,915 was transferred in from the General Fund to cover unrealized market value losses on investments. \$86,689 was transferred out to the Downtown Grant Fund.
14	Library Capital Fund	(1,853)	-	-	5,000	3,147	103,147	\$5,000 was transferred in from the General Fund as part of the long-range financial plan.
15	Pavement Management	101,645	210,908	-	480,626	371,363	1,769,370	\$149,120 was transferred in from the General Fund as part of the long-range financial plan. Additional amounts of \$60,000 and \$271,506 were transferred in from the General Fund to fund projects in the CIP and to reduce the 2024 and 2025 property tax levy burden, respectively.
16	Airport Improvement	102,171	73,079	-	-	29,092	267,678	
17	2024 Street Improvement project	340,123	-	-	836,579	1,176,702	1,176,702	Unspent project funds from the 2022 Street Improvement project were transferred to the 2024 Street Improvement project.
18	2022 Street Improvement project	300,893	4,290,422	3,852,343	(836,579)	(973,765)	-	
19	EDA Land Acquisition	133,570	-	-	-	133,570	320,124	
	Total	\$1,189,399	\$5,481,152	\$3,852,343	\$1,130,940	\$691,530	\$10,303,439	

ENTERPRISE FUNDS

Water Utility Fund

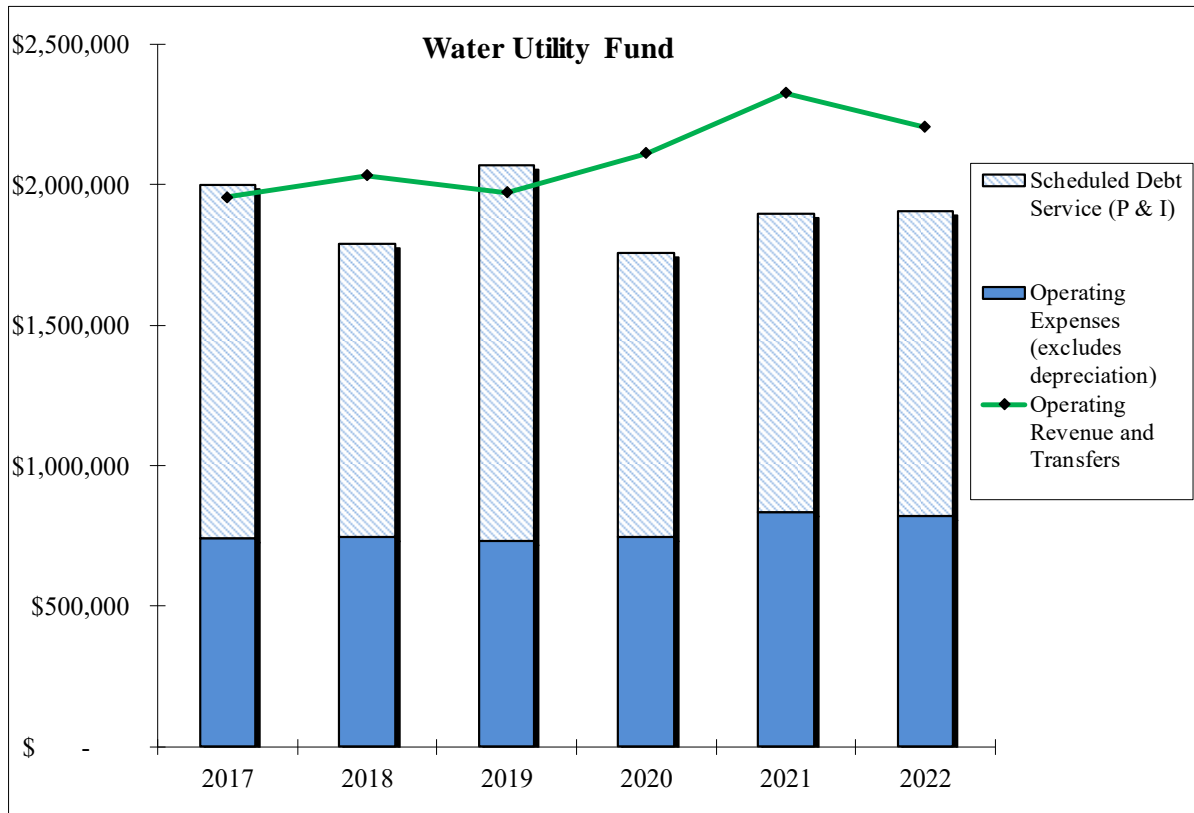
A summary of Water Fund cash flows is as follows:

Water Fund	<u>2022</u>	<u>2021</u>
Net cash from operating activities	\$1,289,410	\$1,363,835
Less scheduled debt service	<u>(1,085,667)</u>	<u>(1,064,496)</u>
Subtotal	203,743	299,339
Purchase of capital assets	(183,635)	(139,401)
Payment to developer	(113,750)	-
Interfund loan payment	-	566,858
Transfer to other funds	(25,000)	(25,000)
Transfer from other funds for debt service	100,000	100,000
Investment income	(51,227)	(7,581)
Special assessments and other	<u>9,043</u>	<u>9,395</u>
 Net change in cash and investments	 <u><u>(\$60,826)</u></u>	 <u><u>\$803,610</u></u>
 Cash and cash equivalents - December 31	 <u><u>\$3,148,641</u></u>	 <u><u>\$3,209,467</u></u>

A history of water rates is as follows:

Type of Charge	2019	2020	2021	2022
Monthly connection fee	\$13.31	\$13.58	\$13.72	\$13.00
Charge per 1,000 gallons:				
0 - 6,000 gallons	\$4.24	\$4.32	\$4.36	\$4.36
6,001 - 20,000 gallons	\$4.82	\$4.92	\$4.97	\$4.97
over 20,001 gallons	\$5.39	\$5.50	\$5.56	\$5.56

A chart of income from operations including debt service payments is presented below:



Wastewater Treatment Utilities Fund

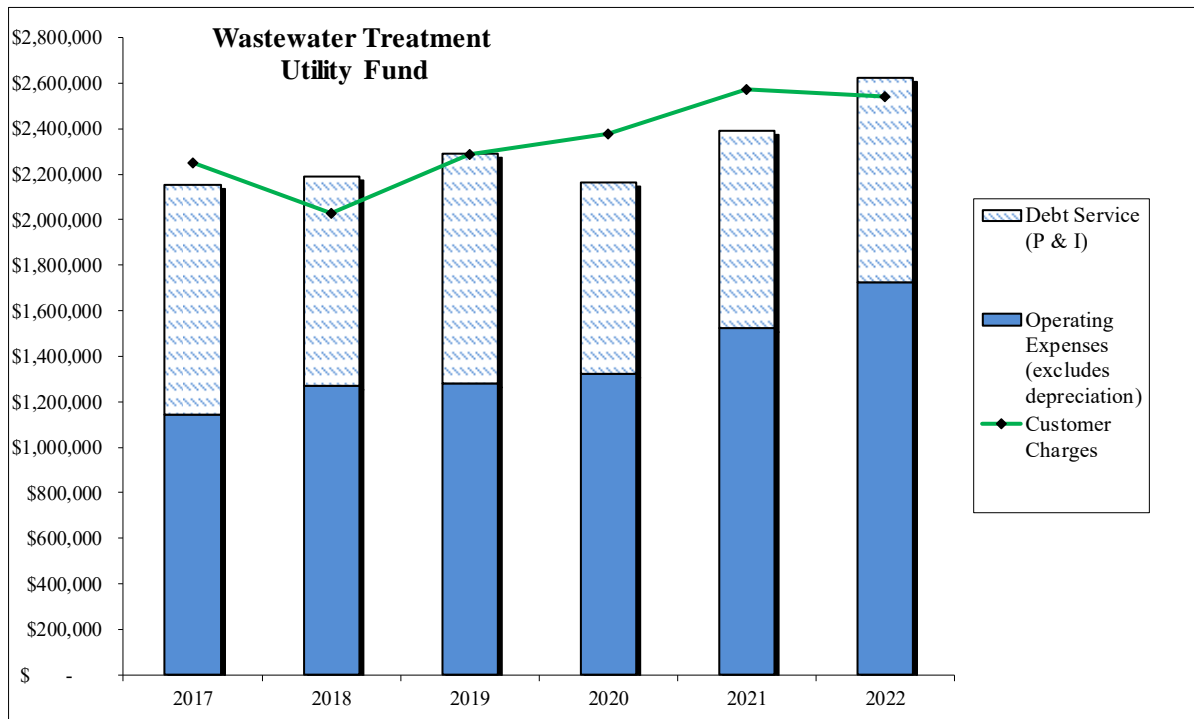
A summary of the cash flows of this fund is as follows:

Wastewater Fund	<u>2022</u>	<u>2021</u>
Net cash from operating activities	\$907,261	\$1,050,027
Less scheduled debt service	<u>(900,847)</u>	<u>(864,659)</u>
Subtotal	6,414	185,368
Capital expenditures	(142,525)	(35,209)
Connection fees	69,070	741,226
Transfers to / from other funds	(75,000)	(75,000)
Sale of assets	172,757	-
Payment to developer	(269,908)	-
Investment income	(88,157)	(13,051)
Special assessments	<u>4,456</u>	<u>2,281</u>
Net change in cash and investments	<u>(\$322,893)</u>	<u>\$805,615</u>
Cash and cash equivalents - December 31	<u>\$4,487,557</u>	<u>\$4,810,450</u>

A history of rates is as follows:

Type of Charge	2019	2020	2021	2022
Area charge (per acre)	\$2,240	\$2,240	\$2,240	\$2,240
Availability charge	\$2,273	\$2,273	\$2,273	\$2,273
Monthly:				
Fixed charge	\$22.22	\$22.66	\$23.34	\$22.00
Cost per 1,000 gallons:				
0 - 6,000 gallons	\$4.00	\$4.12	\$4.24	\$4.24
6,001 - 20,000 gallons	\$4.50	\$4.64	\$4.78	\$4.78
over 20,001 gallons	\$5.00	\$5.15	\$5.30	\$5.30

A chart of income from operations (excluding depreciation and including debt service payments) is as follows:



Storm Sewer Utilities Fund

In 2001, the City established a Storm Sewer Utilities Fund to account for drainage fees designated for improving and maintaining the City's storm sewer system. A summary of cash flows is as follows:

Storm Sewer Fund	<u>2022</u>	<u>2021</u>
Net cash from operating activities	\$359,948	\$362,165
Less debt service	<u>(345,015)</u>	<u>(271,995)</u>
Subtotal	14,933	90,170
Purchase of capital assets	(230,000)	-
Debt proceeds	225,590	-
Investment income	<u>(10,843)</u>	<u>-</u>
Net change in cash and investments	<u>(\$320)</u>	<u>\$90,170</u>
Cash and cash equivalents - December 31	<u>\$711,599</u>	<u>\$711,919</u>

Municipal Liquor Store Fund

A summary of the cash flows of this fund is as follows:

Liquor Store Fund	<u>2022</u>	<u>2021</u>
Net cash from operating activities	\$805,457	\$751,304
Subtotal	805,457	751,304
Purchase of capital assets	(22,636)	-
Transfers to General Fund	(525,000)	(400,000)
Transfers to Sandquist Capital Project	-	(95,000)
Transfers to Park Improvement Capital	-	(205,000)
Transfers to Economic Development Admin	(200,000)	-
Investment income	(10,190)	-
 Net change in cash and investments	 <u>\$47,631</u>	 <u>\$51,304</u>
 Cash and cash equivalents - December 31	 <u>\$573,916</u>	 <u>\$526,285</u>

A comparison of 2022 to 8 municipal liquor stores (off sale only) located in East Central Minnesota as reported in the Office of the State Auditor’s “2021 Analysis of Minnesota Municipal Liquor Store Operations,” (most recent information available) is as follows:

	<u>2022 City of Cambridge</u>		<u>2021 Region</u>
	<u>Amount</u>	<u>Percent</u>	<u>Averages</u>
Sales	\$6,650,278	100.0%	100.0%
Cost of sales	4,953,842	74.5%	72.4%
Gross margin	1,696,436	25.5%	27.6%
Operating revenues	386	0.0%	0.0%
Operating expenses	972,650	14.6%	18.8%
Operating income	<u>\$724,172</u>	<u>10.9%</u>	<u>8.8%</u>

Gross Margin Analysis

Gross margin measures the sales less the direct cost of products sold. The City’s gross margin percent is slightly below state averages for off-sale operations.

	Sales	Cost of Sales	Gross Margin		State Average ⁽¹⁾
			Amount	Percent	
2022	\$6,650,278	\$4,953,842	\$1,696,436	25.5%	N/A
2021	6,755,455	5,069,084	1,686,371	25.0%	26.5%
2020	6,816,010	5,139,310	1,676,700	24.6%	31.2%
2019	5,908,712	4,441,132	1,467,580	24.8%	25.6%
2018	5,725,723	4,297,814	1,427,909	24.9%	26.1%
2017	5,532,308	4,178,917	1,353,391	24.5%	26.4%
2016	5,396,677	4,077,693	1,318,984	24.4%	25.9%
2015	5,124,055	3,858,777	1,265,278	24.7%	26.1%
2014	4,975,410	3,753,437	1,221,973	24.6%	25.9%
2013	4,798,376	3,644,689	1,153,687	24.0%	25.4%

Operating Expenses

Operating expenses have remained fairly constant over the past years as follows:

Year	Amount	Percent of Sales
2013	717,358	15.0%
2014	783,569	15.7%
2015	798,323	15.6%
2016	843,185	15.6%
2017	864,427	15.6%
2018	876,136	15.6%
2019	936,787	15.9%
2020	977,456	14.3%
2021	972,317	14.4%
2022	972,650	14.6%

ECONOMIC DEVELOPMENT AUTHORITY

This organization was established and began operations in 1989 pursuant to Minnesota Statute 469 (subsequently amended and recodified). The EDA is reported as a blended component unit.

The governing body of the EDA consists of the following:

President	Elected
Vice-President	Elected
Treasurer	Elected
Assistant Treasurer	Appointed
Secretary	Appointed
Executive Director	Appointed

The financial activity of the EDA is accounted for in an Administrative Fund.

The Housing Division financial activity is included in the City’s financial statements. The Bridge Park Apartments and related grant activity is shown as an Enterprise Fund.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Cambridge for the year ended December 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 5, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 18 to the financial statements, City of Cambridge adopted new accounting guidance for 2022, Governmental Accounting Standards Board Statement No. 87, *Leases*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

Communication with those Charged with Governance

The most sensitive estimates affecting the financial statements are the estimated present value of the lease receivables and the estimates used to calculate the net pension liability, the pension related deferred outflows and inflows of resources, and pension expense. These estimates are based on the City’s estimated incremental borrowing rate as of January 1, 2022 and actuarial studies. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. Determining sensitivity is subjective, however, we believe the disclosure most likely to be considered sensitive is Note 8 – Defined Benefit Pension Plans – PERA.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There are no uncorrected misstatements that have an effect on our opinion on the financial statements. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to

Communication with those Charged with Governance

the financial statements under audit. The following material misstatement detected as a result of audit procedures was corrected by management:

- An additional \$143,055 of expenses were accrued into payables of the 2022 Street Improvement Project fund at year end to recognize project costs incurred during 2022 but incorrectly excluded from the year-end project pay application.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 28, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management’s discussion and analysis, the budgetary comparison schedules and the schedules of pension information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules and supplementary financial information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Communication with those Charged with Governance

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Accounting standards require the financial statements to include the reporting of Other Post Employment Benefits (OPEB). Management consulted with an actuary to estimate the OPEB liability and has determined that it is immaterial to the financial statements taken as a whole and therefore, elected not to record the OPEB liability.

Restriction on Use

This information is intended solely for the information and use of management and members of the City Council and is not intended to be, and should not be, used by anyone other than these specified parties.



MINNESOTA LEGAL COMPLIANCE REPORT

To the Honorable Mayor and
Members of City Council
City of Cambridge, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cambridge, Minnesota as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Cambridge, Minnesota's basic financial statements, and have issued our report thereon dated March 28, 2023.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Cambridge, Minnesota failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities*, promulgated by the State Auditor pursuant to Minnesota Statute § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City of Cambridge, Minnesota's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

March 28, 2023



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and
Members of the City Council
City of Cambridge, Minnesota

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Cambridge, Minnesota, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise City of Cambridge, Minnesota's basic financial statements, and have issued our report thereon dated March 28, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Cambridge, Minnesota's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Cambridge, Minnesota's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Cambridge, Minnesota's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Cambridge, Minnesota's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Cambridge, Minnesota's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City of Cambridge, Minnesota's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. City of Cambridge, Minnesota's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Cambridge, Minnesota's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Cambridge, Minnesota's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

March 28, 2023

CITY OF CAMBRIDGE, MINNESOTA
SCHEDULE OF FINDINGS AND RESPONSES
For The Year Ended December 31, 2022

2022-001 Financial Statement Corrections

Criteria: Material audit adjustments are considered to be a deficiency in internal control as defined by auditing standards.

Condition: During the audit, the following material adjustment to the financial statements was made:

- An additional \$143,055 of expenses were accrued into payables of the 2022 Street Improvement Project fund at year end to recognize project costs incurred during 2022 but incorrectly excluded from the year-end project pay application.

Cause: The City's year-end closing processes did not identify the misstatement prior to the audit. We understand that clerical errors on the contractor's project pay application may have been a contributing factor to the payables adjustment.

Effect: There is an increased risk that financial statement misstatements may occur and not be detected and corrected in a timely manner.

Recommendation: We recommend the City continue efforts to ensure that all adjustments are identified during the year-end closing process.

City Response: Finance staff was relying on a pay application approved by the City Engineer that had a clerical error. The City has implemented procedures to ensure comprehensive review of future pay applications by the City Engineer.

7B Approve Request for Proposal--Classification and Compensation Study
2/6/23

Prepared by: Caroline Moe, Director of Finance

Background

On February 6, 2023, the Cambridge City Council approved solicitation for proposals to update the City of Cambridge employee classification and compensation system. Proposals were received by 7 vendors before the deadline of 4:30 pm on Wednesday March 22, 2023. Sealed envelopes were opened in the presence of two staff members. Proposals were evaluated by Finance Director Moe and City Administrator Vogel.

Fiscal note—The budget anticipated \$30,000 for this study. This proposal fits within the anticipated placeholder. Option 5 will cost \$23,425, and I am also recommending the ongoing maintenance at \$11,475 annually. Costs to implement any recommendations will be included in 2024 and 2025 budgets.

Compatibility with Strategic Goals:

Updating the classification and compensation system of the City supports core strategy #2-Deliver Exceptional Public Services and #4-Be Responsible and Flexible in Managing the City's Administrative Functions. Recruitment and retention of city staff is necessary to achieve these goals. Recruitment and retention is related to having appropriate wage levels for positions.

Recommended Council Action

Approve proposal options 4 and 5 for classification and compensation system update, and ongoing maintenance from David Drown and Associates.

Attachments:

Proposals received from DDA, Flaherty and Hood PA, Gallagher, Paypoint HR, Jer HR Group, McGrath Human Resources Group, Cbiz



Cambridge

MN

★ Designed by TownMapsUSA.com

CITY OF CAMBRIDGE

Classification and Compensation Services Proposal
Submitted by DDA Human Resources, Inc.

March 2, 2023

Caroline Moe, Director of Finance
City of Cambridge
300 3rd Avenue NE
Cambridge, MN 5508

RE: Proposal for Job Classification and Compensation Services

Dear Ms. Moe,

We are pleased to be invited to submit a proposal to complete classification and compensation services for the City of Cambridge. In the pages that follow, we have briefly provided information about DDA Human Resources, our staff credentials and experience, a detailed description of services to be provided and various levels of project scope. We have included cost for each option for 43 positions as follows:

- Option 1: Market Analysis: \$11,175
- Option 2: Market Analysis with Pay Grid Calibration: \$16,175
- Option 3: Market Analysis, Pay Grid Calibration and Budget Implementation: \$21,175
- Option 4: Ongoing Maintenance: \$11,475 annually
- Option 5: Full Classification and Compensation Study: \$34,425, \$23,425 without job description writing

Three major factors distinguish DDA Human Resources from other providers:

- All our employees come with years of public sector experience. We specialize in government, and we know first-hand the challenges of managing public sector compensation. This helps us deliver practical, workable solutions.
- We believe that classification and compensation can and should be managed as a practical, common-sense process – not as some theoretical or statistical exercise in regression analysis. We will help you design a compensation system that is technically solid and one you understand. We measure our effectiveness as a consulting firm not by studies completed, but by studies that are **actually implemented**.
- We think a compensation should be actively managed as an ongoing program – not neglected and then fixed with a major compensation study like this. With proper on-going maintenance support, major disruptive and expensive compensation studies are unnecessary. We are pioneers in providing ongoing maintenance solutions.

Our firm's goal is to be known as the best human resources consultant in Minnesota. There is only one way to get there – by delivering exceptional service. We will do our best to earn your trust, your respect, and your future business.

Sincerely,

Tessia Melvin

Dr. Tessia Melvin, Management Consultant

CONTENTS OF THIS PROPOSAL

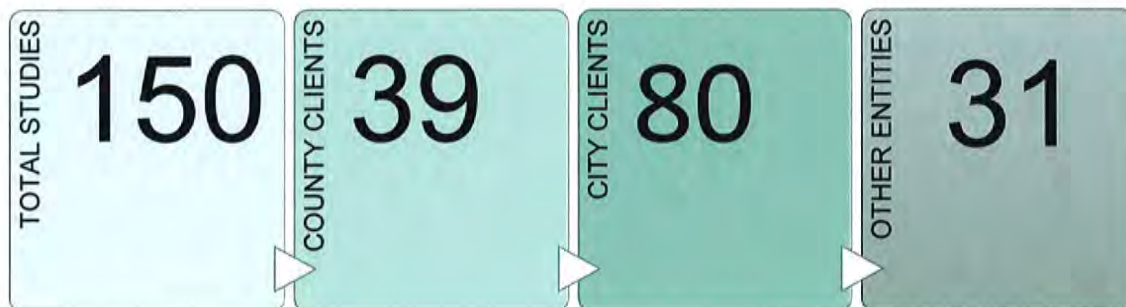
- Our Firm and Qualifications
- Our Service Team
- References
- Our Philosophy for Classification Studies
- Proposed Services
- Fees
- Our clients

OUR FIRM & QUALIFICATIONS

Our parent company, David Drown Associates, Inc. has provided consulting services to over 450 units of government across Minnesota since 1997. Over these years, DDA staff has gotten to know government well and we continually strive to keep our services practical, useful, and up to date. Our history and corporate culture have grown from an honest desire to serve public sector clients in a practical and common-sense manner. We are not your ordinary consultant, we are:



DDA Human Resources, Inc. was formed in 2013 to provide human resource support services exclusively to governmental clients in Minnesota. We currently offer services for executive recruitment, organizational design, and staff an HR Technical Assistance Program for the Association of MN Counties which provides technical advice and assistance to the HR staff of all the State's 87 counties. Since activating our compensation section in 2016, we have worked with clients as small as 4 employees to as large as 1,500 employees. Our completed studies include:



OUR PHILOSOPHY FOR COMPENSATION STUDIES

Government is in the service delivery business, and quality service requires quality employees. An effective compensation system will help you attract and keep talented employees. Likewise, an out-of-date or ill-conceived compensation system will produce turnover and hamper efforts to recruit quality replacements.

In the real world of limited resources, government is increasingly expected to do more with less. Accordingly, a community's pay philosophy must strike a reasonable balance between a desire to pay your good employees well to retain their good services, while at the same time controlling costs to keep faith with the taxpayers. Designing a pay system is not easy, every community is different, and a "one size fits all" approach seldom produces a good result. As we work with you to build the best compensation system for your community, we keep four very practical objectives in mind:

Compensation and Benefits	Internal Equity	Positive and Transparent	Customized
<ul style="list-style-type: none"> • Competitive to hire, retain, and motivate qualified employees 	<ul style="list-style-type: none"> • Satisfy MN Pay Equity Requirements 	<ul style="list-style-type: none"> • Be open and fair to employees, managers and unions 	<ul style="list-style-type: none"> • Establish a pay philosophy based on your organization

We approach compensation study work as a practical, common-sense process – not as some theoretical or statistical exercise in regression analysis. We collect information, analyze it, and communicate our findings in simple understandable ways. Our honest goal is to help you design a compensation system that is technically solid, is one you actually understand, and one that works better than what you have now. We measure our effectiveness as a consulting firm not by studies completed, but by studies that are **actually implemented**. We do this through customizing your competitive pay philosophy.

WE CUSTOMIZE YOUR COMPETITIVE PAY BY:

- Approved benchmarks
 - We will help create a list that matches your demographics, service level, tax capacity, employee numbers and other factors that fit your organization
- Market results that illustrate where you are to the market
- Determine a pay philosophy of where you want to be in relation to the market
- Adjusting your pay structure
- Ongoing maintenance

PROPOSED FEE FOR SERVICES

OPTION 1: MARKET ANALYSIS	TOTAL: \$11,175
OPTION 2: MARKET ANALYSIS AND PAY GRID CALIBRATION	TOTAL: \$16,175
OPTION 3: MARKET ANALYSIS, PAY GRID CALIBRATION AND BUDGET IMPLEMENTATION	TOTAL: \$421,175
OPTION 4: ONGOING MAINTENANCE	TOTAL: \$11,475 EACH YEAR for 3 YEARS
OPTION 5: FULL STUDY	TOTAL: \$34,425, \$23,425 without job description writing

For clients who prefer to receive maintenance support in a less rigorous manner, we offer a full range of support services with standard pricing:

- Write or update a job description \$225 per position
- Classify a job description provided by client \$175 per position
- Market Wage Analysis \$125 base fee plus \$175 per position

Hourly rates:

- Professional \$250 per hour
- Technical Support \$150 per hour
- Clerical \$100 per hour

OUR CLIENTS

80 City Classification and Compensation Study Clients

Aitkin	Henning	North Mankato
Audubon	Howard Lake	Norwood Young America
Brainerd	Kasson	Olivia
Breezy Point	Lake City	Paynesville
Brownston	Lake Crystal	Pequot Lakes
Caledonia	Lake Elmo	Pierz
Cannon Falls	Lake Park	Pillager
Canton	Lakefield	Plymouth
Clarks Grove	Lanesboro	Preston
Cold Spring	Lafayette	Rochester
Crosby	Lester Prairie	Rockville
Deephaven	Little Canada	Royalton
Detroit Lakes	Mahnomen	Sartell
Dundas	Mankato	Spring Valley
East Grand Forks	Mantorville	St. Augusta
Eden Prairie	Maple Grove	St. Paul Park
Edina	Mayer	Staples
Eyota	Medford	Thief River Falls
Fairfax	Medina	Thomsen
Fridley	Minneota	Victoria
Gaylord	Minnertonka	Wabasha
Glyndon	Minnetrissa	Warroad
Golden Valley	Mora	Watertown
Granite Falls	New Richland	Waverly
Hanover	New Ulm	Willmar
Harmony	Nisswa	Zumbrota
Hawley	North St. Paul	

39 County Classification and Compensation Study Clients

Benton County	Goodhue County	Mower County
Big Stone County	Houston County	Murray County
Blue Earth County	Hubbard County	Olmsted County
Brown County	Itasca County	Polk County
Cass County	Jackson County	Rice County
Clay County	Kandiyohi County	Rock County
Cook County	Koochiching County	St. Louis County
Chippewa County	Lac Qui Parle County	Swift County
Dodge County	Le Sueur County	Wabasha County
Douglas County	Mahnomen County	Wadena County
Faribault County	Martin County	Waseca County
Fillmore County	Meeker County	Wilkin County
Freeborn County	Morrison County	Yellow Medicine County

31 Other Government Classification and Compensation Study Clients

Brainerd Utilities
Brown County Soil and Water Conservation District
Carnelian marine St. Croix Watershed District
CJN Dakota County
Cook County Soil and Water Conservation District
Counties Providing Technology
Crow Wing County Soil and Water Conservation District
Detroit Lakes Utilities
East Regional Development Commission
Headwaters Regional Development Commission
Metro I-Net
Metro Cities Group
MN County Attorney's Association
MN Prairie County Alliance
MN Multi Housing Authority
Mower County Soil/Water Conservation District
Murray County Hospital
New Ulm Utilities
NW MN HRA
Pipestone HRA
Pope Douglas Solid Waste Management
Prairie Lakes Municipal Solid Waste Authority
Region 4 Mental Health
Rice and Steele 911 Center
Sourcewell
Southlake Minnetonka Police Department
Three Rivers Park District
Tri-Cap
Tri-County Community Corrections
Upper Valley Regional Development Center
Washington County Conservation District

Scope of Work

David Drown Human Resources
5029 Upton Avenue South
Minneapolis, MN 55410
612-920-3320 x103

A. Consultant background

David Drown began in 1997 providing full range of fiscal and economic development services to over 450 government clients throughout Minnesota. In 2013, DDA expanded its services to provide human resource support. We started with executive recruitment and organizational studies. Since then, we added classification and compensation studies and providing human resource technical support to the Association of Minnesota Counties.

DDA is trained in more than 11 classification systems. We are trained in SAFE, so we can maintain it without a large change, if you would like. We want to work with our clients and fix what needs to be fixed. Generally, the market analysis will illustrate how the system is working and identify job classifications that do not match the market.

B. List of government compensation studies completed in MN in the past two years:

This list is only new clients, and does not include our ongoing maintenance work with entities.

Cities

City of Brownton
City of Canton
City of Cold Spring
City of Deephaven
City of Dundas
City of Eden Prairie
City of Edina
City of Edina
City of Eyota
City of Gaylord
City of Hanover
City of Hawley
City of Henning
City of Lafayette
City of Lake City
City of Lake Crystal
City of Lanesboro
City of Little Canada
City of Maple Grove
City of Minnetonka
City of Minnetrista
City of New Richland
City of North Mankato
City of Norwood Young America
City of Paynesville
City of Plymouth
City of Spring Valley
City of St. Augusta
City of Thief River Falls
City of Wabasha
City of Warroad

Counties

Blue Earth County
Cook County
Cook County SWCD
Jackson County
Meeker County
Olmsted County
Pipestone HRA
Wabasha County

Other Governmental Entities

Criminal Justice Network
East Central Regional Development Commission
Headwater RDC
Metro INET
MN County Attorney's Association
NW MN HRA
NW MN Regional Development Commission
Pope Douglas Solid Waste Management
Prairie Lakes Municipal Solid Waste Authority
Region 4 Mental Health
Three Rivers Park District
University of Northern Colorado
Upper Minnesota Valley Regional Dev.
Commission
Washington Conservation District

Description of experience in developing and/or maintaining classification and compensation systems in governmental jurisdictions, particularly in City Government.

Since the creation of our classification and compensation business in 2016, we have worked with 31 government entities, 80 cities and 39 counties. In addition to completing classification and compensation studies, we created an ongoing maintenance program to help government organizations not only create but maintain classification and compensation in a more effective and efficient manner. With our program, we eliminate the need for large studies and big expenses. Instead, we maintain the pay structure, job descriptions and job classifications. Like a pavement improvement plan, we look at the market every year to determine what actions need to be complete in order to maintain the organization's greatest asset, its employees. By maintain market competitiveness, pay philosophy and pay equity, we are able to make minimal budget disruptions, maintain a transparent process and assist human resources.

C. Project Outline identifying in detail the strategy we will use to complete the project.

Introduction and Project Orientation *(included in all options)*

- Project Initiation Meeting: Facilitated by DDA HR with applicable stakeholders as appropriate (1) to address current issues related to compensation, pay structure, policies, philosophies, and strategies, (2) to discuss the strengths and weaknesses of the current compensation system and (3) to identify possible barriers to implementing and maintaining change.

- Information Collection: Organization & salary material collected, including an employee roster, detailing key information (salary, job title, pay grade, etc.).
- Project Administration: Meeting with Project Team to develop and confirm detailed project schedule and review system history/materials.
- Define Communication Strategy: Partner with the City to design a communication strategy that combines best practices in the industry with practical applications and tools.
- Employee Orientation Sessions (optional): Conducted virtually, with one session recorded so any employee who is unable to attend can see the information presented.
- Job Description Review: We will undertake a general review of your existing job descriptions and recommend changes to assure compliance with ADA and other State and Federal Requirements

Rewrite Job Descriptions *(included with On-going Maintenance but we can do jobs as needed for \$150/each)*

- Review of Current System: DDA HR will review current job descriptions and provide any comments on any recommended changes.
- Position Analysis Questionnaire (PAQ)- DDA will work with you to design a PAQ that reflects your needs. This document is critical to the process as DDA will use it to create the job descriptions and to evaluate all positions.
- We will distribute a position analysis questionnaire (PAQ) to all employees and their supervisors, asking them to outline all the important requirements for and duties of the job.
- Based upon the information on the PAQs, the job description for each position will be updated or rewritten in standardized format developed with and approved by the Project Team.
- Employees and supervisors will be asked to review the new job descriptions, and we will guide a controlled process for employees to appeal the content of descriptions before they are finalized.
- Addition job descriptions may be added to provide for internal promotional opportunities, or jobs may be consolidated to make administration easier.
- Final job descriptions will be submitted for final approval by department heads, the Project Team and governing board.
- Job Description Appeal Process: Once jobs descriptions are completed, employees and supervisors will review. If changes are needed, they will complete a Job Description Appeal form.
- DDA will review appeals and work with Project Team and employees to create consistent results.

Job Evaluation *(included options 4 and 5 or additional charge per position)*

Job classification is a series of decisions about how a position is valued within an organization. Each factor requires a decision as to how the job under consideration will be rated using levels that are increasingly complex and of great impact, frequency, or quantity. We look at the job rather than the employee. Jobs are evaluated as they exist, or as the management plan says that they should exist, to meet the needs of the organization.

In the RFP, you state that you are using the SAFE system to evaluate positions. This is a system we have been trained to use and help to maintain for several other cities across the state. If you did want to change evaluation systems, DDA does have two systems that we have developed that are very effective and are approved under the MN Pay Equity legislation. Details on the 2 DDA evaluation systems are

below:

- Our Job Evaluation Tool (JET) identifies and examines the following aspects of all job positions
 - Experience and Education needed for the position. This includes licenses and certifications.
 - Decision Making and its impact on the job, division, department, and organization.
 - Problem Solving and its impact on the organization and budget. We also include 14 aspects of supervision.
 - Mental and Physical Effort of the Job
 - Relationships and Communications
 - Conditions and Hazards of the job

- Our Decision Authority Ranking (DAR) is a decision-based model that looks at a job from a different perspective:
 - This system states that every job, from a mayor to a custodian, needs to make decisions in his/her role and those decisions can be quantified
 - DAR then examines the complexity of the duties performed compared to other substantially similar positions.
 - Aspects of the job such as working conditions or certifications can increase the complexity of the evaluation.

- Review of Current System: DDA HR will review current job descriptions and provide any comments on any recommended changes.

- Job Evaluation: DDA HR will use the existing system or will use one of our proprietary systems to evaluate all jobs using the information gathered from the PDQs.

- Appeal of Assigned Grade: DDA HR will partner with the City to design a structure that aligns internally. However, we strongly recommend an appeal process should an employee feel that their position was assigned an incorrect grade. We will provide forms and a process for the City to use for these appeals with all appeal decisions reviewed by Council.

- Recommend Changes to Current System: DDA HR will conduct analysis of existing classifications and provide recommendations on any changes to current classification plan, to include recommendation of standard classification and titling conventions.

- Review Fair Labor Standards Act (FLSA) Designations: DDA HR will review exempt and non-exempt designations to ensure they are appropriate for classifications and make recommended changes, where appropriate.

Market Analysis *(included in all options)*

- MN Data: DDA HR, in collaboration with the Project Team, will (1) confirm the labor market, (2) identify comparable organizations and gather data from various sources. We will utilize the data that we have collected from around the state, supplemented by additional survey sources to provide updated and accurate wage information. If we do not have data from a particular entity selected by the City/County, we will reach out to that organization and ask them to provide us with a current roster. We will work with the Project Team to select a group of benchmarks who you compete for talent, organizations that are similar to your services, and organizations that have similar factors including population, tax capacity, budget, number of employees and others as directed by the Project Team.

- We will collect detailed wage information on *all jobs* that you have in common with these communities – not just a selected list. We plan to utilize the wage survey data that is annually collected in the LMC/AMC wage data base, supplemented by other sources as needed to provide a meaningful set of comparison data. We will organize the results of this analysis using a series of graphs and charts that are designed to clearly show how your current pay ranges and wages compare to those of benchmark entities. This is the information needed to develop of a pay structure that balances both internal and external equity and assures compliance with State Pay Equity Compensation Standards.

Pay Grid Calibration (Included in options 2, 3,4 and 5)

- Data Analysis: DDA HR will perform the following activities on all data: (1) perform a competitive analysis, (2) conduct a diagnostic review of the current salary structures to identify opportunities for simplification and reduction in pay compression and (3) recommend updates to the existing pay structures or develop pay structures.
- We will provide recommendations and options for either an adjustment of your existing compensation plan, or a replacement plan that produces a better match with your compensation philosophy.
- We will fine tune the plan to establish fair and equitable compensation relationships within and outside the organization that are workable within a union and non-union environment.
- We will provide system testing to assure that any option proposed will comply with the State's pay equity standards and Federal requirements.

Predict Payroll Cost Implementation (included in options 3, 4 and 5)

- We will outline transition options and next steps/costs.
- We will evaluate the cost/budget implications of up to two (2) alternative implementation strategies that consider your current budget constraints. The objective of this work is to provide you with meaningful, employee-by-employee level information that is useful for your detailed budgeting use.
- We will prepare final documents for the plan, including presentation, policy, guidelines, and procedures for administration. Any written and computerized data and supporting information will be submitted as appropriate or requested.

Final Report (Included in all options)

- Draft Report and Communications Plan: DDA HR develops draft report and communications plan and discusses report elements with the Project Team
- Quality Assurance: DDA HR conducts quality assurance reviews and provides the draft report to the City for review and feedback.
- Final Report: DDA HR discusses consolidated feedback from the City and finalizes the report and communications plan.
- Guidelines and Policies: DDA HR provides the Project Team with compensation administrative guidelines and policies aligned with the updated/new system for review.
- Final Presentation: DDA HR presents study findings and recommendations to officials.

ONGOING MAINTENANCE

This exclusive DDA Human Resources, Inc. program is designed to eliminate the need for large classification and compensation study every 4 to 6 years. Services include everything needed to keep a freshly updated compensation plan perpetually current. We find that over half of larger communities who have completed a compensation study with DDAHR have opted to convert to this management approach. Our ongoing maintenance scope generally includes a three-year commitment and includes the following services:

- We review, update and reclassify as necessary 1/3 of job descriptions annually.
- We annually update a market analysis of wages with benchmark communities and suggestion changes to pay plan as necessary to remain in tune with the market.
- For any new jobs or changed jobs, we will write and classify the position for placement in the compensation system.
- We will complete and submit a pay equity report every three years or when otherwise required.
- If desired, we will handle data input of wage data into the LMC/AMC salary system

We will provide budget support by:

- Recommending an adjustment to your Pay Plan for the coming year based upon COLA and market factors.
- Preparing up to two (2) analysis of budget impacts of alternatives for wage adjustments.
- Making an annual presentation to the staff and/or selected group on the status of your compensation system.

D. The name(s) and professional backgrounds of the individuals assigned to this project.

DDAHR maintains a staff of 10 individuals. We also maintain relationships with several independent consultants in key specialty areas. Here is the Team we have assembled for your project:

Dr. Tessia Melvin –Department Head

Tessia heads the compensation and classification (C&C) services area of DDAHR. Over the past six years, Tessia has served as lead analyst on over 65 separate C&C engagements with Minnesota communities. She brings to the position nearly 13 years of diverse service to city and county government. As a City Administrator in Maple Plain, Minnesota, Tessia drafted five-year budgets, capital improvement plans, infrastructure improvement plans, and led strategic planning program. Working in Dakota County, Minnesota, Tessia provided leadership training, managed their performance management system, and worked with compensation and benefits. Dedicated to local governments and continued learning, Tessia earned her doctorate in Public Administration.



Mark Goldberg, MA-HRR – Principal Consultant

Mark Goldberg is a Principal Consultant with the firm. Mark's experience is broad and deep. He has held a variety of compensation leadership positions in media, high tech, manufacturing, local government organizations and the University of Minnesota. In addition, Mr. Goldberg has over 6 years of experience consulting with major public sector organizations around the country with a focus on project in Minnesota such as Koochiching County, the city of Red Wing and the City of Aitkin. He has a master's degree in Industrial and Labor Relations from Cornell University and a bachelor's degree in Human Resource Administration from Muhlenberg College.



David Drown – Technical Support

David is the founder and owner of DDA. David will lend his technical and statistical expertise to the team to manage the collection and analysis of market data, help calibrate your compensation plan, and calculate budget impacts. David received his undergraduate degree in civil engineering and served in local government as a registered civil engineer early in his career. He also holds an MBA in finance from the Carlson School of Management and has served as a finance and economic development consultant to numerous cities and counties across the State.

Kelly Jones – Technical Support

Kelly received his Bachelor of Arts degree in Psychology and his Master of Science degree in Industrial and Organizational Psychology from Saint Cloud State University in Saint Cloud, Minnesota. Prior to entering the field of compensation, he served as a project coordinator and talent management specialist for Sleep Number and Robert Half. Kelly has spent the last 3 years as a technical analyst and compensation consultant, while assisting dozens of Cities and Counties across the United States with their compensation and classification needs. His work will be primarily focused on data collection and analysis, while also assisting the DDA team with any ongoing project needs.

Tom Blakesley – Technical Support

Tom is the newest member of the DDA team. Prior to joining DDA, Tom worked extensively in client/customer relations. He also brings experience in working with and analyzing business data in the private sector. He will be primarily working on data collection and analysis and providing a great deal of the initial groundwork and research for classification and compensation studies.

SUPPORTING TEAM MEMBERS (*OUR BENCH*)

Melanie Ault

Melanie Ault brings to DDAHR over 20 years of experience leading Minnesota county human resources and labor relations operations with additional experience at the city, regional, and state levels. Melanie joined DDAHR in 2017, after serving as Washington County's HR Director. You might recognize her by her passion for examining pending legislation and its ramifications for the public sector. Melanie holds BA, MAPA, and JD degrees, with further education in public administration. She is an avid supporter of professional organizations, serving on the state and national levels. She loves making new connections and looks forward to helping you find answers and ideas. Melanie is one of our AMC Human Resources Technical Assistance Program staff.

George Gmach

George has been doing classification and compensation study work in Minnesota for 30 years. He worked with the Stanton Group for 12+ years with management responsibility for salary and benefit surveys and compensation consulting. His experience has crossed multiple industries and included private, non-private and public sectors. George also worked at Employers Association and its successor for 16 years. During his career, he has designed and conducted several hundred compensation and benefit surveys and has implemented multiple compensation programs in large and small organizations across all sectors. He designed and modified job evaluation systems and implemented them in the public sector. He has worked with the Minnesota Pay Equity Statutes since their inception. In addition, he is a military veteran who served as a combat medic in Vietnam.

E. The name of the lead consultant/project manager who will be doing the majority of the work included in this proposal.

Dr. Tessia Melvin or Mark Goldberg will be your consultant and project manager.

If we re-write job descriptions, we may use Roxanne Chmielewski. Roxanne has over 32 years of experience as Human Resources Director for three Minnesota Counties with the last twenty years managing the Human Resources and Labor Relations functions for Sherburne City, a metro ring City with over 600 employees and ten bargaining units. She retired in 2015 and continues to work as a consultant to several counties and cities in Minnesota. Roxanne remains committed to providing local government with professional and effective HR expertise. This commitment was recognized by her peers as she received the Outstanding HR Professional of the Year award from the MN Counties Human Resource Management Association in 1998 and again in 2011. She also received the Make a Difference award from the National Public Employer Labor Relations Association in 2012.

F. A meeting outline listing number of meetings included in your proposal and with whom those meetings would be held. In order to be efficient, we host most meetings on-line. Often, these meetings are held every two weeks, but they can increase in frequency depending on the situation. The best practice is to have a project team from the City to work with DDA on the project. This is generally a cross functional team with key individuals from several departments.

For on-site visits, we would do the following:

1. Employee Kick Off Meeting, of which we would include the following:
 - a. Project Team meeting
 - b. Department Head Meeting
 - c. Employee Kickoff Meeting
2. Final report to Council

G. A cost for each additional meeting.

\$500 per additional meeting date.

H. A timeline for completion.

This timeline will adjust according to what service you need. The following would be based on a full classification and compensation study:

Key Milestones	Completion Week of
Introduction and Project Orientation; collect organizational information (roster, org charts, policies, etc.)	4/13/2023
Discuss compensation philosophy	4/13/2023
Creation of communication strategy	4/13/2023
Develop list of comparable organizations	4/13/2023
Finalize list of comparable organizations	4/20/2023
Kickoff Presentation to Staff	4/27/2023
Collection and verification of data	5/4/2023
Competitive analysis performed	5/11/2023
Initial Review of market data	5/4/2023
Finalization of market data	5/18/2023
Begin discussion of existing job evaluation method and alternative options	4/13/2023
In depth review of options for job evaluation methods	4/27/2023
Selection of appropriate job evaluation method for the City	5/11/2023
DDA evaluates jobs using structured job evaluation tool	5/18/2023
Finalization of job evaluation with review from organization	6/1/2023
Development of new structure of grades and ranges	6/15/2023
Transition options and next steps/costs outlined	6/22/2023
Finalization of new structure	7/13/2023
System testing for equity and fairness	7/20/2023
Presentation to staff and leadership	8/3/2023
System Adoption/Presentation to City Council	8/10/2023

I. Not to Exceed cost.

The not to exceed cost would vary by the type of service the City selects. As detailed below, that could range from \$11,175 for only a market study to \$34,425 if a full study is selected.

J. The cost for Options as listed in the Scope of Work section.

Scope of Work	Full Study	Ongoing Maintenance	Market Analysis	Market Analysis and Calibration	Market Analysis, Pay Grid Calibration and Budget Implementation
General Project Setup and Administration			Included in All		
Market Analysis	Included In All				
Review and Rewrite Job Descriptions	Individual job descriptions as needed	Included (typically 1/3 each year)	Not included, but we can add per job	Not included, but we can add per job	Not included, but we can add per job as needed

	with additional cost		as needed	as needed	
Classify Job Descriptions	Included for all positions	Included (typically 1/3 each year)	Not included, but we can add per job as needed	Not included, but we can add per job as needed	Not included, but we can add per job as needed
Calibrate Pay Structure	Included and provide 2 solutions	Will assist with calibration	Will assist with calibration	Included and provide 2 solutions	Included and provide 2 solutions
Final Report	Included in all				
Budget Implementation	Included	Will assist with calibration	Not included	Not Included	Will provide cost analysis
Total Cost	\$34,425	\$11,475 per year	\$11,175	\$16,175	\$21,175

DDA currently works with about 11 different classification evaluation tools. We work with the client to determine if they want to replace their current system or maintain what they have. This decision should be based on the client's needs. DDA created two of our own systems. Job Evaluation Tool (JET) is a point factor system and Decision Authority Ranking (DAR) is a decision band system, which focuses on decision making of each position.

JET uses the following criteria to evaluate jobs:

- Education and experience qualifications needed for the position
- Decision Making of the position and impact on organization
- Problem solving of the position and impact on organization
- Relationships (communication and who the position will work with)
- Effort both mental and physical
- Hazards of the job positions
- Environment (including outside vs inside and stress)

DAR uses the following criteria for evaluations:

- Decision Making (primary focus)
- Complexity of duties
- Work environment

At least three references, preferable other governmental units, including an individual contact name, name of organization and phone number, the City may contact regarding projects of similar size and content as outlined in this request (both union and non-union wage and classification systems and implementation approaches).

REFERENCES

Reference #1: City of Minnetonka

Contact: Dawn Pearson, Human Resources Manager
9952-939-8214
dpearson@minnetonkamn.gov

Contract dated: Worked with Metro Cities Group (Edina, Minnetonka, Plymouth and Eden Prairie in 2022) and now currently working with the City on ongoing maintenance

Scope of Services: We did a market analysis for each city. We provided a market analysis and potential options for each city. Both Plymouth and Minnetonka continued to work with DDA in ongoing maintenance to update job descriptions, evaluate classifications and re-calibrate their pay grid.

Reference #2: City of Fridley, MN (unions)

Contact: Becca Hellegers, Employee Resources Manager, 763-572-3507,
Becca.Hellegers@FridleyMN.gov

Contract Dated: February 2020 – December 2020, they have entered an ongoing maintenance contract with us

Scope of Services: *DDA was originally engaged to complete a market study only of wages paid to 97 position descriptions. The work plan was expanded to have us perform a full classification and compensation study for all positions, classifying all jobs and designing a new pay plan for the City.*

Reference #3: City of Golden Valley, MN (unions)

Contact: Kirsten Santelices, HR Director
763-593-3989
ksantelices@goldenvalleymn.gov

Contract Dated: January 2020 – completed December 2020, we continue to provide ongoing maintenance

Scope of Services: *All job titles were reclassified using the JET evaluation system, and several employee challenges were reviewed and resolved. Market wage study revealed that the current pay plan wages averaged about 5% below the benchmark average. We developed a new pay plan with expanded steps, reviewed several approaches for implementation, and ultimately arrived at a plan that worked within the City's limited budget.*

Reference #4: Rochester, MN (unions)

Contact: Leena Murphy, Senior HR
507-328-2561
lmurphy@rochestermn.gov

Contract Dated: October 2021 for ongoing maintenance

Scope of Services:

This is an example of a client engagement with a scope of services looking to maintain their current classification system. We learned a new classification system, their job positions and are able to maintain their pay philosophy, job descriptions and maintain competitive pay without having to complete an entire study.



Proposal to City of Cambridge for Classification and Compensation Study

Contact Information:

Rachel T. Parker, Human Resources Analyst
Brandon M. Fitzsimmons, Shareholder Attorney
525 Park Street, Suite 470
Saint Paul, MN 55103
Phone: (651) 225-8840
Email: rparker@flaherty-hood.com
Website: www.flaherty-hood.com

March 22, 2023



March 22, 2023

City of Cambridge
Caroline Moe
Director of Finance
300 3rd Ave NE
Cambridge, MN 55008

VIA MAIL

Re: City of Cambridge Request for Proposal for Classification and Compensation Study

Dear Caroline:

Providing legal, analytical, and lobbying services to primarily Minnesota cities has been Flaherty & Hood, P.A.'s primary focus since the firm's inception over 30 years ago. We are, therefore, pleased to submit this proposal to the City of Cambridge for a Classification & Compensation Study. We are committed to modeling diversity and inclusion and maintaining an inclusive environment with equitable treatment for all.

Why Should the City of Cambridge Hire Flaherty & Hood?

There are many reasons why the City of Cambridge should hire Flaherty & Hood, P.A., including:

1. **Customized**. Flaherty & Hood will not view the City of Cambridge as just another client among many; instead, the City of Cambridge study will be tailored to the City's circumstances, given high priority, and the timing of the study will be discussed early in order to meet deadlines set by the City.
2. **Comprehensive**. No other firm offers the same comprehensive services that Flaherty & Hood provides—including labor relations, employment law, human resources, and legal services. For example, Flaherty & Hood developed and utilizes the *Flaherty & Hood Job Evaluation System* for classification and compensation purposes and *Cluster Analysis* to identify comparable entities for public sector entities. In addition, Flaherty & Hood **advises and represents public sector entities** in complying with or claims made by employees under discrimination, disability, and wage and hour laws and labor contract negotiations and grievances, which is valuable in implementing classification and compensation changes.
3. **Comprehensible**. Flaherty & Hood strongly believes that the advice and work product it provides to clients must be comprehensible. The firm has a proven record of communicating advice and recommendations on complex legal, human resources, and job classification and compensation issues in a manner its clients understand. Flaherty & Hood provides user-friendly electronic documents for public sector entities to review and update job analyses, job descriptions, job evaluation ratings, and the base pay structure.
4. **Cost-Effective**. Because Flaherty & Hood has dedicated its practice to serving the needs of public entities, we can provide significantly reduced public rates to our clients, while maintaining the highest quality services.

Enclosed is Flaherty & Hood's proposal to conduct a Classification & Compensation Study for the City of Cambridge. The proposal includes the information requested in the *Request for Proposal for Classification and Compensation Study*.

Flaherty & Hood will comply with all the conditions stated in the RFP.

We are confident that Flaherty & Hood will provide the highest quality compensation services to the City of Cambridge. Should you desire to discuss our services in more detail or need additional information, please contact us. Thank you for your consideration, and we look forward to hearing from you soon.

Very truly yours,

FLAHERTY & HOOD, P.A.

/s/ Rachel T. Parker
Rachel T. Parker
Human Resources Analyst

/s/ Brandon M. Fitzsimmons
Brandon M. Fitzsimmons
Shareholder Attorney/Officer of the Company
651-259-1910

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CONSULTANT INFORMATION

Description of Firm

Through serving Minnesota local governments since its establishment in 1992, Flaherty & Hood, P.A. understands public sector's unique job evaluation, compensation, and organizational needs. Over the years, we have provided labor relations, employment law, and human resource services to numerous public entities serving populations from 1,000 to 300,000.

Flaherty & Hood, P.A. is a unique law firm that effectively integrates the disciplines of law, government relations, fiscal and human resources analysis, and communications to provide high-quality, timely and cost-effective services to our clients. We are committed to modeling diversity and inclusion and maintaining an inclusive environment with equitable treatment for all.

Flaherty & Hood, P.A. has 14 attorneys, 3 analysts, and 15 other professional staff who primarily provide legal, analytical, and legislative advocacy services for municipalities. The firm's labor, employment, and human resources practice area provides related legal, analytical, and representation services. Flaherty & Hood, P.A. is, therefore, uniquely positioned and has the comprehensive knowledge, experience, and tools to provide full service job classification and compensation analysis and implementation strategies for its municipal clients.

Job Classification and Compensation System Services

With over 30 years in serving governments, Flaherty & Hood, P.A. understands public sector entities' unique **job classification and compensation** needs and provides the following services:

Job Analysis

- Review job classification systems
- Conduct incumbent and supervisor interviews
- Prepare and analyze job questionnaires
- Observe jobs
- Draft and update job descriptions
- Determine FLSA status and ADA requirements

Job Evaluation

- Prepare comparisons of jobs to determine job worth using internal and external methods

Compensation

- Identify market entities and sources utilizing statistical analysis
- Conduct market surveys and analyze market data
- Draft classification and compensation systems
- Establish pay structures and compensation packages
- Provide training and user-friendly electronic tools to implement job classification systems

Pay Equity

- Review, analyze, and recommend changes to ensure legal compliance
- Prepare any required pay equity report for the state and/or federal government
- Advise and provide representation in any contested matter involving legal compliance

To meet the classification and compensation needs of our organizational clients, Flaherty & Hood, P.A.:

- Developed and utilizes its own **job analysis questionnaires and job evaluation system** for job classification purposes and **sophisticated statistical methods** to identify an organization's comparable entities and to develop a customized classification and compensation system.
- Provides classification and compensation clients **user-friendly electronic documents** for clients to review and update job analyses, job descriptions, job evaluation ratings, and the base pay structure.
- Drafts and provides **resolutions, pay and options for implementation outlines, plans, and policies** for governing bodies for approval.

Labor, Employment Law, and Human Resources Services

Flaherty & Hood, P.A. also provides the following related **labor, employment law, and human resources** services to dozens of public entities:

- Labor Law
 - Contract negotiations
 - Grievances
 - Mediations
 - Arbitrations
 - Unfair labor practices
 - Strikes
 - Labor agency proceedings
- Employment Law
 - Representation and advocacy in state and federal courts, administrative, civil service, mediation, arbitration, and unemployment insurance hearings
 - Advice on hiring, performance improvement, legal claims, disciplinary matters, and reorganizing
 - Training seminars for supervisors and employees
 - Investigations
 - Legal compliance
- Human Resources
 - Personnel policies and practices
 - Hiring and disciplinary processes
 - Performance appraisal systems
 - Organizational reviews addressing direction and alignment of an organization as a whole, individual departments, employees and the services they provide; work flow processes and organizational structure; workforce staffing, productivity, and retention; workplace environment; and communication, innovation, and collaboration.

The following qualified and experienced Flaherty & Hood, P.A. personnel would provide classification and compensation services to the City of Cambridge.



Project Manager: Rachel Parker is a Human Resources Analyst with the law firm of **FLAHERTY & HOOD, P.A.** Rachel compiles, reviews, researches, and develops analysis in the areas of job classification and compensation, labor relations, and employment matters for public sector clients. Rachel has a Bachelor of Science in Speech, Language, and Hearing Science from Minnesota State Moorhead University and her Masters of Business Administration, Human Resource Management from Capella University. She is a member of SHRM, Twin Cities Compensation Network, and World at Work Compensation Institute.

Work Experience

FLAHERTY & HOOD, P.A.

St. Paul, Minnesota

Human Resources Analyst

Conducts job classification and compensation work, including conducting job analyses, drafting job descriptions, assigning job evaluation ratings, conducting salary surveys, and creating compensation structures. Performs organizational studies addressing services, staffing, organization, and reporting structures, surveying comparable entities, and preparing analysis and recommendations.

THRIFTY WHITE PHARMACY

Plymouth, Minnesota & Remote

Human Resources Benefits Specialist

Oversaw employees' benefit forms and Court order forms; processed termed employee's benefits; supported with audits relating to benefits; and performed E-Verify, COBRA, FMLA, and EEO.

ROOF TO DECK

St. Paul, Minnesota

Human Resources Manager / Accounting

Processed payroll system information; assisted with annual benefit processing; onboarding of new employees including new hire paperwork and orientation; maintain employee files and HR filing system, working on productivity reports, general ledgers, entering receipts, and invoices.

Education

Capella University

Masters of Business Administration, Human Resource Management

Minnesota State Moorhead University

B.S., Speech, Language, and Hearing Science

Professional Associations

Twin Cities Compensation Network

World at Work Compensation Institute Minnesota

Society for Human Resources Management



Brandon M. Fitzsimmons is a shareholder attorney with the law firm of **FLAHERTY & HOOD, P.A.** Brandon provides legal advice and representation services for public entities in labor relations, employment law, and human resources matters. Brandon has his Bachelor of Arts in Political Science with Distinction, *cum laude*, from Creighton University and his Doctor of Jurisprudence (J.D.) from William Mitchell College of Law. Brandon is a member of the National and Minnesota Public Employer Labor Relations Associations, SHRM, and MSBA–Labor and Employment Law Section.

Work Experience

FLAHERTY & HOOD, P.A. St. Paul, Minnesota
Shareholder and Associate and Senior Attorney
Responsibilities include providing consultation, legal representation, and administrative agency representation for municipal clients before the District Court and state agencies, including the Minnesota Bureau of Mediation Services and Office of Administrative Hearings.

HONORABLE RENEE L. WORKE Waseca, Minnesota
Judicial Clerk
Researched, consulted, and wrote orders and memorandums for Chief Judge and other Third Judicial District judges in south central Minnesota. Ran conciliation court settlement conference hearings and facilitated settlement agreements.

Education

William Mitchell College of Law St. Paul, Minnesota
Juris Doctor

Creighton University Omaha, Nebraska
B.A., Political Science with Distinction, *cum laude*

Bar Admissions

Minnesota

Honors and Awards

2013 and 2014 Super Lawyers-Rising Stars

Professional Associations

National and Minnesota Public Employer Labor Relations Associations
Society for Human Resources Management
Labor and Employment Law, Public Law and Administrative Law Sections of the Minnesota State Bar Association



Ethan Rundquist is a Data Analyst with the law firm of **FLAHERTY & HOOD, P.A.** Ethan compiles, analyzes, and communicates data for job analysis, job evaluation, market surveys, compensation, pay equity, and organizational structures. Ethan has a Bachelor of Arts Degree in Finance and Management from The College of Saint Scholastica. He is a member of Society for Human Resources Management, Twin Cities Compensation Network, and World at Work Compensation Institute.

Work Experience

FLAHERTY & HOOD, P.A.

St. Paul, Minnesota

Data Analyst

Compiles, analyzes, and communicates data for job analysis, job evaluation, market surveys, compensation, pay equity, and organizational structures.

FRANSEN BANK AND TRUST

Arden Hills, Minnesota

Records Management Specialist

Entered data and prepared documents, spreadsheets, reports, and other materials; updated indexes and file data for legal and official documents; set up, optimized, and enforced consistent document management policies; maintained files and retrieved information from computer and manual filing systems; and filled out and stored transmittal logs for permanent records.

THE COLLEGE OF ST. SCHOLASTICA

Duluth, Minnesota

REIF Economic Research Project

Collected information from business confidence surveys of businesses in the Duluth community; compiled data in Excel for REIF/regional economic forum; and presented via PowerPoint presentation.

Education

The College of Saint Scholastica

Duluth, Minnesota

Bachelor of Arts Degree in Finance and Management

Certifications

Google Data Analytics

Microsoft Excel Training

Professional Associations

Twin Cities Compensation Network

World at Work Compensation Institute Minnesota

Society for Human Resources Management

STATEMENT OF METHODS AND PROCEDURES

Classification and Compensation Systems

Flaherty & Hood fully understands the complexities public sector entities need to be aware of and address in their classification and compensation program. Flaherty & Hood, P.A. approaches related studies in an objective, methodical, and customized manner.

Background

An employer's success depends on its employees' performance. To recruit and retain a productive and reliable workforce, public sector entities need to sufficiently compensate employees. In establishing employee compensation, public sector entities must ensure that each job in the organization interrelate to each other so that the entity can: optimize achievement of the organization's mission, goals, and objectives; determine the relative worth and appropriate pay rate, other pay, and benefits for jobs; and comply with pay equity laws. In order to achieve these objectives, employers need to establish job classification and compensation systems that appropriately value jobs within the organization. In order to achieve these objectives, public sector entities need to establish job classification and compensation systems that appropriately value jobs within the organization.

Job Classification

Job classification involves the systematic study of jobs to determine which activities and responsibilities they include, the personal qualifications necessary for performance of the jobs, the conditions under which the work is performed, and each job's relative importance and worth to other jobs internally and externally. Flaherty & Hood developed and utilizes its own job analysis questionnaires and Flaherty & Hood Job Evaluation System for job classification purposes which consistently and equitably measure the skill, effort, responsibility, and working conditions required of each job class. Information collected in the job analysis process is compared using a variety of uniform factors and sub-factors to systematically assign numerical ratings for each job class.

In Flaherty & Hood's Job Evaluation System, the following 4 factors broken down into 8 sub-factors are used to measure all of the components of job content for each job class:

Factors & Sub Factors	Definitions
Skill	Measured by factors such as the experience, ability, education, and training required to perform a job
Related Experience	How much related experience that is needed to do the work
Education	How much education that is needed to do the work

Factors & Sub Factors	Definitions
Effort	The amount of physical or mental exertion needed to perform a job that cause physical or mental fatigue or stress are to be considered in determining the effort required for a job Differences in the kind of effort exerted do not justify a compensation differential if the amount of effort is substantially the same
Complexity	How related the tasks are for a specific job class. This will affect the originality and difficulty involved in identifying and performing the work
Responsibility	The degree of accountability required in performing a job
Supervision Needed	The extent to which the class works without supervision
Supervision Given	The extent to which the class exercises supervisory functions
Impact on the Business	The impact of the job classes' job functions on the employer's business
Work Conditions	Measured by factors such as surroundings and hazards
Surroundings	Takes into account the intensity and frequency of environmental elements encountered in the job, such as heat, cold, wetness, noise, fumes, odors, dust, and ventilation measured in risk
Hazards	Takes into account the number and frequency of physical activities, strains, and the severity of injury they can cause

We are also able to utilize other systems that are in place if the organization has enough access to the system to fully evaluate a position. Flaherty & Hood, P.A. has reviewed, analyzed, and made recommendations related to the following job evaluation systems: Hay, Modified Princeton Evaluation System, MRA System, Springsted's Systematic Analysis and Factor Evaluation (SAFE) System, State Job Match, and Decision Band Method (DBM). If the City decides to maintain their current job factor evaluation system, Flaherty & Hood, P.A. will be able to work with the City to evaluate its positions systematically and effectively.

Compensation

Compensation includes the wages and salary paid by employers to employees in exchange for work (a.k.a. base pay); variable pay in the form of short- and long-term incentives, such as promotions and pay increases; other pay, such as premium pay above regular wages and salary for doing additional work or working additional hours; and the monetary value of benefits. Compensation establishes the standard of living for employees and is the primary indication of the value the organization places on a position within the organization. A compensation system involves establishing how the organization manages compensating employees.

Flaherty & Hood, P.A. utilizes sophisticated statistical methods to identify an organization's comparable organizations and to develop a compensation system.

In addition, employers must consider its total rewards. World at Work defines total rewards as: "All of the tools available to the employer that may be used to attract, motivate, and retain employees. Total rewards include everything the employee perceives to be of value resulting from the employment relationship." These tools include work-life effectiveness, recognition,

performance management, and talent development. Flaherty & Hood, P.A. facilitates an employer's development of its total rewards through developing a policy, plan, and strategy for establishing and modifying, communicating, and implementing such rewards.

Flaherty & Hood, P.A. ensures that each organization's classification and compensation system is:

- Internally equitable among all classifications
- Compatible with market conditions
- Affordable and cost-effective
- Legal, defensible, and compliant with pay equity
- Understandable
- Flexible
- Appropriate for the employer
- A tool for employee development

Market Analysis

Flaherty & Hood conducts market surveys to effectively collect and evaluate data from the comparable market entities and sources. We developed and utilize a *Cluster Analysis* to identify comparable entities for public sector entities. The market survey includes determining factors for each benchmarked position. The data collected is reviewed and organized in a user-friendly spreadsheet. Job classifications with usable market pay rates are utilized in the regression analysis (i.e., statistical approach to show the relationship between two variables, in this case the market pay and job evaluation points).

Communication

Given our extensive experience with serving local government entities, we understand the importance of open and honest communication with management and staff regarding classification and compensation issues and will maintain the highest degree of professionalism while working with these groups. Flaherty & Hood will continually consult with management throughout each stage of studying the classification and compensation system.

Management

We encourage management to give input and ask questions throughout the process. At each step of the process, we will provide the City of Cambridge with draft documents, recommendations, and alternative actions to address the respective step, considering feedback from the City and best practices. After each step of the process is completed, management will be asked to approve the step before moving to the next step. We find this leads to a better incorporation of the organization's classification and compensation philosophy. Flaherty & Hood will work with management to ensure that all classification and compensation system projects are completed at the highest quality and in a timely and cost-effective manner.

Employees and Employee Groups Involvement

Flaherty & Hood, P.A. has a great deal of experience working with public sector workplaces, including those with employee rights to be unionized and/or meeting and conferring on terms and conditions of employment. We allow all parties to have a say in the classification and compensation process while following all applicable laws related to cooperating with unions and employees.

We can engage employees in the study through:

- Holding “launch” meetings with employees and bargaining units and/or drafting for them an explanation of the study at the start or conclusion of a study so they can become informed of the system and ask any questions.
- Having a representative number of employees (both union and non-union) from each job class complete one of our thorough Job Analysis Questionnaires and/or provide feedback on the accuracy and completeness of their job descriptions. By having employees participate in this manner, we ensure the most accurate data is obtained.
- Providing management with responses to Frequently Asked Questions (FAQs) to use in responding to questions from employees and unions during the process.
- Establishing a working group that includes organization management, employees, and bargaining units to provide feedback on the system and/or recommendations for job descriptions, job evaluation points, market entities, and/or compensation structure.
- Developing a process for employees to request a review of their position’s job description, job evaluations points and/or placement in the compensation structure if the dispute such components.

Flaherty & Hood, P.A. will draft the following communication to incumbent employees explaining the job evaluation points review process:

- Timeline outline
- Forms
- Execution guide for organization management to related communications
- Notification for employees
- Template responses for organization management

PROJECT OUTLINE

Flaherty & Hood, P.A.'s Job Classification and Compensation Study services for the City of Cambridge will include the following services for around 40 job classifications. Text in **bold** are deliverables.

Phase	Services	Timeline after Start
A.	<p><u>Compensation Policy, Introduction, and Project Orientation</u></p> <ul style="list-style-type: none"> • Review the City of Cambridge's current classification and compensation system, which includes: <ul style="list-style-type: none"> ○ Classification and compensation-related policies and plans and labor contracts ○ Job descriptions ○ Job evaluation system and ratings ○ Organizational chart ○ Compensation and structure ○ Pay equity reports • Meeting in-person with city • Draft communication to incumbent employees and bargaining units explaining the Classification and Compensation System Study, execution guides and responses to FAQs for the City of Cambridge's management 	0-4 Weeks
B.	<p><u>Job Analysis</u></p> <ul style="list-style-type: none"> • Draft and distribute job questionnaires to specified incumbent employees addressing the skill, effort, responsibility, and working conditions of the job • Management reviews and comments on completed questionnaires • Review and analyze completed questionnaires and management comments 	4-12 Weeks

Phase	Services	Timeline after Start
C.	<p><u>Job Classification Evaluation</u></p> <ul style="list-style-type: none"> • Review current process used to evaluate skill, effort, responsibility, working conditions, and other relevant work-related criteria for each job • General <ul style="list-style-type: none"> ○ Using City’s current job evaluation system or Flaherty & Hood’s Job Evaluation System: <ul style="list-style-type: none"> ▪ Define uniform compensable factors and subfactors ▪ Establish points for factors and subfactors • Job specific <ul style="list-style-type: none"> ○ Establish and draft spreadsheet in Excel that systematically and objectively assigns points for each job using factors and subfactors • Management reviews, comments, and makes any necessary changes on job evaluation system and job specific points 	10-14 Weeks
D.	<p><u>Labor Market Criteria and Selection</u></p> <ul style="list-style-type: none"> • Establish market entities and sources based on statistical analysis and Market Selection Questionnaire submitted to the City of Cambridge • Determine benchmark jobs to compare 	2-6 Weeks
E.	<p><u>External Market Study</u></p> <ul style="list-style-type: none"> • Compile, review and analyze market compensation data for benchmarked job classifications, including: <ul style="list-style-type: none"> ○ Wages: base pay, pay structure, and longevity pay ○ Insurance: health ○ Additional wage or benefit items for additional cost • Draft market comparison data spreadsheets in Excel and discuss with the City of Cambridge management 	4-12 Weeks
F.	<p><u>Compensation System Structure</u></p> <ul style="list-style-type: none"> • Utilizing statistical analysis and Base Pay Development Questionnaire submitted to and completed by the City of Cambridge, analyze internal job evaluation points compared to external market survey data to develop basis on which to update or build pay structure and address pay compression • Draft proposed modifications to pay structure and schedule that include pay ranges based on job points • Draft other proposed Total Rewards • Draft analysis of City-wide cost and individual employee wage impact of the proposed pay structure in Excel 	12-16 Weeks

Phase	Services	Timeline after Start
G.	<p><u>Classification & Compensation System/Compliance Testing</u></p> <ul style="list-style-type: none"> • Utilizing statistical analysis, ensure proposed job points and pay are internally and externally equitable and legally compliant 	14-16 Weeks
H.	<p><u>Preparation of Final Documents and Compensation Policies and Plans</u></p> <ul style="list-style-type: none"> • Prepare a final report describing the study results and implementation recommendations • Present on findings and recommendations, including written and/or oral reports to the City of Cambridge City Council during meeting • Draft <ul style="list-style-type: none"> ○ Classification and compensation policy(ies) updates ○ Compensation plan to manage compensation clearly, effectively, consistently, and efficiently, including Total Rewards ○ Classification and compensation manual and usable samples and electronic spreadsheets in Excel and Word for updating job descriptions, job points, and compensation, including methodology for determining the validity for requests for reclassification and/or compensation changes 	16-18 Weeks
I.	<p><u>System Implementation</u></p> <ul style="list-style-type: none"> ○ Draft outline summarizing the best possible approach to coordinating the recommended pay plan with current collective bargaining agreements and wage plans, including timelines for implementation, and communicating it with employees and unions 	16-18 Weeks
J.	<p><u>General Updates to Job Descriptions</u></p> <ul style="list-style-type: none"> • Evaluate existing job descriptions to ensure they are current, accurate, and complete and provide written evaluation to management • Draft a uniform job description template and Job Description Drafting Guide • Analyze current job descriptions to ensure compliance with Federal and State regulations pertaining to compensation standards, including but not limited to Americans with Disabilities Act (ADA) and determine FLSA exempt status 	18-20 Weeks

Phase	Services	Timeline after Start
K.	<p><u>Training on System Maintenance and Updating and Post-Study</u></p> <ul style="list-style-type: none"> • Conduct training for the City of Cambridge management on maintaining and updating job descriptions, job evaluation points, and adjusting the pay structure by utilizing the compensation plan, job evaluation and compensation how-to guides and electronic spreadsheets • Update pointing for five job classifications post-study 	18-20 Weeks

COST OF SERVICES

Base Services

Flaherty & Hood, P.A.'s Classification and Compensation System Study services for the City of Cambridge will be not-to-exceed total lump sum cost of \$20,000.

Flaherty & Hood, P.A. proposes to bill the City for 1/3 of the base services of the lump sum cost up-front, 1/3 16 weeks after start of study based on satisfactory progress, and 1/3 upon completion of the services.

Other City-Wide Services Additional Services for Study

Service	Total Cost
Prepare PowerPoint and present to incumbent employees explaining the study	\$1,000
Interview using position questionnaires for incumbent employees addressing the skill, effort, responsibility, and working conditions of their position	\$5,000 (max - hourly)
Draft process, forms, execution guide, and template responses for job evaluation point reviews requested by employees. Advise on handling specific requested reviews.	\$1,500
Draft new job descriptions for all positions in new format (up to 40)	\$3,500
Establish supplemental variable pay system, such as performance pay, merit pay, and/or skills or competency pay	\$3,000
Compile, review, and analyze organizational or market compensation data other than wages and health insurance	\$750 per category

Additional Job Classifications or Same Job Classifications after Study is Complete

Service	Total Cost
Draft, review, and analyze position questionnaires for incumbent employee, if any, and management addressing the skill, effort, responsibility, and working conditions of the position; draft new or updated job description; and establish internal rating after initial job classification rated	\$800
Establish points and provide analysis after initial job classification pointed	\$350
Compile, review, and analyze market compensation data, including wages, wage structure, and health insurance benefits	\$800
Compile, review, and analyze market compensation data other than wages, wage structure, and health insurance contributions	\$650 per category

Fees and expenses incurred by Flaherty & Hood, P.A. in providing all services to the City of Cambridge will be billed as incurred on a monthly basis.

Items in addition to those above or other labor relations, employment law, and human resources services are available to the City of Cambridge and will be billed at the hourly rates of \$180 per hour for attorney, \$145 per hour for analyst, and \$95 per hour for administrative assistant, plus expenses.

REFERENCES

References

Flaherty & Hood, P.A. encourages you to contact the following local government officials that have implemented and are currently utilizing the compensation system being proposed or a similar system designed, developed, and implemented by Flaherty & Hood, P.A.

Entity	Services Performed	Reference
City of Austin	Job Classification and Compensation Study, including: (1) position analysis and review of job descriptions; (2) drafting of updated and new job descriptions; (3) position classification and job evaluation; (4) conducting salary survey; (5) compensation system/ structure development; (6) compensation system testing for pay equity compliance; (7) preparation and presentation of final results and report; and (8) system implementation.	Craig Clark 507-437-9940 craigc@ci.austin.mn.us
City of Moorhead and City of Oakdale	Job Classification and Compensation Study, including: (1) position analysis and review of job descriptions; (2) position classification and job evaluation; (3) conducting salary survey; (4) compensation system/structure development; (5) compensation system testing for pay equity compliance; (6) preparation and presentation of final results and report; and (7) system implementation.	Christina Volkers 651-730-2705 chris.volkers@ci.oakdale.mn.us
City of Winona	Job Classification and Compensation Study, including: (1) position analysis and review of job descriptions; (2) drafting of updated and new job descriptions; (3) position classification and job evaluation; (4) conducting salary survey; (5) compensation system/structure development; (6) compensation system testing for MLGPEA; (7) preparation and presentation of final results and report; and (8) system implementation.	Deb Beckman 507-457-8232 dbeckman@ci.winona.mn.us

Job Classification and Compensation Clients

Compensation Studies Completed in Minnesota since 2020

Flaherty & Hood, P.A. has completed the following compensation studies in Minnesota since 2020:

- City of Austin
- City of Barnesville
- City of Blue Earth
- City of Goodview
- City of International Falls
- Moorhead Public Service
- City of Oakdale
- City of St. Joseph
- Washington County Development Agency
- City of Wells
- City of Winona
- City of Winsted

Other Compensation Studies

Flaherty & Hood, P.A. has performed, or is currently performing, classification and compensation services for public entities that follow (in alphabetical order) with the clients noted as “pending” indicating clients for which the personnel assigned to this project are completing and those not in Minnesota indicated with the state abbreviation:

- City of Albert Lea
- City of Alexandria
- Austin Utilities
- City of Bagley
- City of Brainerd (pending)
- City of Detroit Lakes
- City of Dilworth
- City of Hudson (WI) (pending)
- City of La Crescent
- City of Lewiston (pending)
- City of Little Falls
- Village of Los Lunas (NM) (pending)
- City of Melrose
- Minnesota Valley Transit Authority
- City of Moorhead
- City of Park Rapids
- City of Pelican Rapids
- City of Perham
- City of Plainview
- City of Princeton (pending)
- City of Pueblo (CO) (pending)
- City of St. Charles
- St. Cloud Area Planning Organization
- City of Stillwater
- City of Two Harbors (pending)
- City of Wadena
- City of Waseca
- City of Windom
- City of Worthington



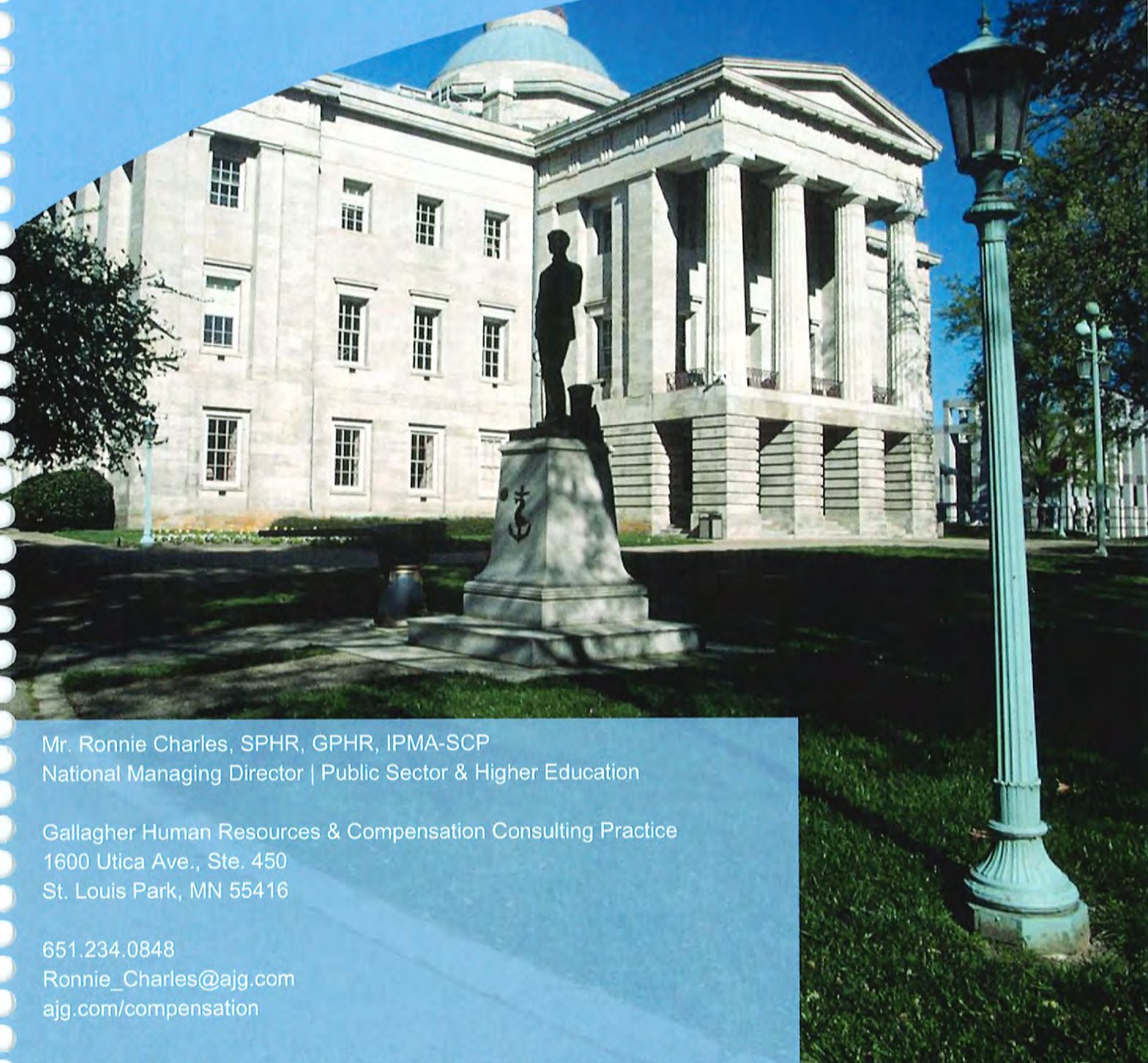
Gallagher

Insurance | Risk Management | Consulting

City of Cambridge, MN

REQUEST FOR PROPOSAL Classification and Compensation Study

March 22, 2023



Mr. Ronnie Charles, SPHR, GPHR, IPMA-SCP
National Managing Director | Public Sector & Higher Education

Gallagher Human Resources & Compensation Consulting Practice
1600 Utica Ave., Ste. 450
St. Louis Park, MN 55416

651.234.0848
Ronnie_Charles@ajg.com
ajg.com/compensation



Gallagher

Insurance | Risk Management | Consulting

March 22, 2023

PERSONAL & CONFIDENTIAL

Caroline Moe
Director of Finance
Cambridge City Hall
300 3rd Ave NE
Cambridge, MN 55008

Dear Ms. Moe:

We appreciate the opportunity to present you with this proposal outlining the services Gallagher's Human Resources & Compensation Consulting practice is able to offer the City of Cambridge (the City). Gallagher is highly capable and qualified to work with the City based on our extensive experience with public entities in Minnesota and across the country.

It is our understanding that the City is seeking a qualified firm to conduct a comprehensive classification and compensation study and analysis for approximately 81 employees (58 FT /23 PT) plus paid on-call fire firefighters.

We believe we will provide the City with the most diversely experienced project team of any consulting practice in the country, which enhances the solutions and recommendations we will provide on this engagement. The questions and perspective provided by our team ensure we anticipate any potential issues the City may face throughout this project, as well as the ongoing management of the new compensation system. We appreciate having the opportunity to submit this proposal and look forward to assisting the City in conducting this study.

Sincerely,

Ronnie Charles, SPHR, GPHR, IPMA-SCP
National Managing Director

EXPERIENCE AND QUALIFICATIONS

Value Proposition: The ability to deliver comprehensively structured human capital solutions to clients is Gallagher’s signature in the marketplace. At Gallagher, we want to know what makes your organization unique. We listen intently to learn about your culture and priorities, and delve deeply into all the details that matter when balancing human capital needs with your bottom line. This single-minded focus on excellence — characterized by innovation and creativity — is the driving force behind every Gallagher engagement.

Company History: Arthur J. Gallagher & Co. opened its doors for business in 1927 and is still “growing strong” because of a practiced ability to help clients think ahead. Founded by its namesake who was previously the leading producer for Chicago’s largest insurance brokerage, Gallagher is now one of the world’s largest human capital, insurance brokerage and risk management services firms. Headquartered in Rolling Meadows, IL, we have operations in 33 countries, and extend our client-service capabilities to more than 90 countries through a global network of correspondent brokers and consultants.

Since 1961, we’ve been helping clients overcome business barriers and create new opportunities to cost-effectively attract, retain and productively engage the best performers in their field. Gallagher started trading on the NYSE under the symbol AJG in 1984.

Company Culture and Philosophy: The ideals, principles and values embodied by the founder whose name still appears on our door are part of our corporate DNA.



FAMILY RUN
Founded in 1927



GLOBAL REACH, LOCAL PRESENCE
Shared values
Passion of excellence
Promises delivered




39,000+
Employees worldwide

850+
Offices in
68 countries

150+
Countries
served



2022 WORLD'S MOST
ETHICAL
COMPANIES™
WWW.ETHISPHERE.COM

\$6.9B
Total Adjusted
Brokerage & Risk
Management Revenues
(2021)

Gallagher’s approach to business, cultivated through three generations of family leadership, has always centered on creating relationship value as true partners to our clients.

Gallagher’s interactions with you will be straightforward and candid. By earning the trust of our clients, we’ve sustained a reputation for ethics and a commitment to transparency that continue to contribute to our growth. In fact, Gallagher was the first insurance broker named to the Ethisphere® Institute’s annual list of the World’s Most Ethical Companies in 2012 — and has earned this recognition for eleven consecutive years, through 2022. This is a tremendous achievement: in 2018, only 135 companies based in 24 countries and representing 57 industry categories received this honor. Gallagher is the only insurance broker to have ever been recognized (World’s Most Ethical Release).

The high standards of conduct we’ve set for our external professional relationships are the same rules we follow internally. *The Gallagher Way*, a one-page document that outlines our 25 shared values, was written in 1984 but is just as culturally relevant today. It speaks to the value of relationships and several tenets set guidelines for ethical behavior.



We push for professional excellence.

The Gallagher Way. Since 1927.

Gallagher combines innovative solutions, thoughtful advice and honest business practices to minimize risk and help fuel *your* success.

Human Resource and Compensation Consulting Practice: Gallagher’s Human Resources & Compensation Consulting practice empowers clients to *attract talent, manage staff, develop leaders, and reward success*—leveraging the power of Gallagher and wisdom of experience to produce an engaged and productive workforce. Tapping into expertise that spans the spectrum of human resources at every level, we can assemble flexible compensation and consulting solutions that improve efficiency and build bottom lines.



Our practice is a combination of some of the most respected names in human resources and compensation consulting. Bringing together experts from compensation, performance, search, survey, and leadership fields, Gallagher empowers clients with tools for the entire lifecycle of employment management. With an experienced team of consultants located in offices across the United States and Canada, our services include: *Physician and APP Services, Executive Search, Engagement Surveys, Human Resources Technology, Leadership Advisors, Research and Insights, Human Resources Consulting, Executive Compensation, Total Compensation and Rewards.*



Public Sector Consulting Practice: Our Public Sector & Higher Education practice has been in business since 1981, serving clients in the public space with the utmost integrity, customer care, and delivery of strategic services focused on compensation and classification, strategic and operational people centric programs and services, and collaborative partnerships with public sector, non-profit, and higher education organizations.

Gallagher's public sector consulting practice includes extensive experience in developing and communicating a compensation philosophy, designing and implementing market-aligned pay structures, and developing job evaluation methods to maintain internal equity. We conduct benchmark analyses, including conducting custom tailored salary surveys (if needed), and recommend appropriate administrative and procedural guidelines to maintain the compensation system. We ensure that our clients are in compliance with applicable laws and regulations, such as the Fair Labor Standards Act (FLSA), the Americans with Disabilities Act (ADA), and Equal Employment Opportunity (EEO) standards and have pay systems that are appropriate for their organization and market strategy.

While we have a broad understanding of human resource systems, our practice primarily **specializes in classification and compensation studies.**

We have a strategic alliance with the International Public Management Association for Human Resources (IPMA – HR), the National Public Employers Labor Relations Association (NPELRA), and the Colleges and Universities Professional Association for Human Resources (CUPA - HR) and have conducted a series of training seminars/workshops on compensation, classification, job evaluation, and employee benefits management throughout the nation in conjunction with these organizations. Gallagher Benefit Services also focuses on the higher education market. Our consultants have demonstrated leadership in the compensation field by attaining their Certified Compensation Professional (CCP) certification, and serving as instructors and presenters for *WorldatWork*, and the International Public Management Association for Human Resources (IPMA - HR). In association with IPMA-HR, we designed, analyzed and sponsored the current Compensation Benchmarking Survey as well as the Performance Management Benchmarking Survey of trends and best practices in compensation in public sector organizations.

Our partners have been featured speakers at every IPMA-HR national conference for more than 25 years. Our managing directors have 30 years of experience assisting organizations in classification and compensation issues. Our staff members have experience ranging from 2 years to 32 years of similar experience

LEADERSHIP

Strategic alliances with industry associations

Industry leadership in training, research, publications, and presentation

Featured IPMA-HR speakers for over 25 years

Numerous published articles



Insurance | Risk Management | Consulting

REFERENCES

We have included references that demonstrate our experience in conducting similar engagements for public sector clients. Contact names and phone numbers are listed for each project. These projects are relevant in demonstrating our ability to meet the needs of the City and show considerable experience in developing compensation programs for a variety of organizations. Our references can attest to the timeliness, quality, and responsiveness of the services we provide, as well as our knowledge of legal issues, such as the ADA and FLSA, our understanding of job classifications, and our skill and ability in dealing with public organizations and sensitive personnel issues. The following engagements have been completed by the individuals who would be assigned to the City's project team.

City of Owatonna, MN: Beginning in 2018, we completed job evaluation and classification projects. Currently, we are assisting the City with a comprehensive compensation study. Emily Thamert, Director of Human Resources, 507-774-7345, emily.thamert@ci.owatonna.mn.us. 540 West Hills Circle, Owatonna, MN 55060.

City of Marshall, MN: We are currently engaged with the City in the conduct of a comprehensive classification and compensation study covering all the City positions. We are currently towards the end of the project and confirming compliance with the Local Government Pay Equity Act. Sheila Dubs, Human Resource Manager, 507-537-6790, sheila.dubs@ci.marshall.mn.us. 344 West Main Street, Marshall, MN 56258.

City of Blaine, MN: We worked with the City to conduct a full classification and compensation study covering all City positions. We continue to work with the City to support their market data and internal equity needs. Cassandra Tabor, Director of Administration, 763.785.6154, ctabor@blainemn.gov. 10801 Town Square Drive NE, Blaine MN 55449.

City of Hopkins, MN: We have been providing the City with classification and compensation services since 2017. Additionally, in 2019 we completed a pay equity project for the City. Currently, we are providing the City with ongoing classification and job evaluation support. Ari Lenz, Assistant City Manager, 952-548-6303, alenz@hopkinsmn.com. 1010 1st Street South, Hopkins, MN 55343.

City of Red Wing, MN: We worked with the City on completing a classification and compensation study from partial work completed by another consulting firm. This included reviewing market data collected and then collecting supplemental information. We also conducted a special market study for the public safety functions to develop a pay structure. Laura Blair Johnson, Administrative Services Director, 651.385.3699, laura.blair@ci.red-wing.mn.us. 315 West 4th Street, Red Wing, MN 55066.



PROJECT WORK PLAN

Our significant experience has resulted in a comprehensive understanding of the scope of work described by the City. Additionally, we understand the importance of this study as one of many strategies to address current human resources issues and appreciate the delicate nature of public sector spending. The work plan proposed is designed to provide the flexibility necessary to attract, retain, and motivate employees to provide quality services and ensure the system is not an administrative and/or costly burden to the City now or in the future. Below are some key considerations we have in this type of project, followed by our approach to the areas identified by the City, and then our detailed work plan.

Key Considerations

- **Employee Involvement.** The study should be introduced to employees so they know what will happen and can ask questions, and then we suggest summarizing the study findings at the end of the project in an open session so they can see the results. Updates throughout the process will go a long way toward acceptance of the results. We believe that if employees know how and why they are compensated the way they are, they will accept the results better than if the system was created without their involvement.
- **Leadership Sponsorship.** Change is complicated! Updating classification and compensation systems requires strong and visible support of an organization's management and governance.
- **Internal Equity.** While market parity is important, most employees want to make sure that they are paid fairly in relation to other employees. We have extensive experience with designing pay systems that take into consideration internal equity and mitigate compression.
- **Project Timing.** Doing it right produces a better study outcome than trying to meet unrealistic deadlines.
- **Data/Exceptions.** Rely on data, but make decisions based on humans. It has been our philosophy that the results and recommendations should be based on verifiable, auditable and valid data. Once the basic structure is in place, adjustments may be needed for special conditions or other factors. However, the classification and compensation systems should be based on verifiable facts and solid professional standards.
- **Communication.** These systems need to be understood. They need to be simple, straightforward and transparent.
- **Pay Compression.** Give adequate attention to implementation costs when employees are placed in the pay ranges and there is potential for creating or increasing pay compression.



Our Approach

Job Description Review - As indicated by the City, we will review existing job documentation for consistency in format and accuracy in job functions. If the accuracy of job descriptions are in question, we have provided the option of have all or some employees to complete a Position Description Questionnaire (PDQs) so we can determine if jobs are accurately documented. Upon completion of the PDQs, we then review employee input against job documentation and update job descriptions as appropriate. Additionally, we can make recommendations on job description content to ensure compliance with applicable laws and regulations. Because the City has requested classification appeals, the use of PDQs would be recommended. It is our recommendation that appeals should be focused on the placement of employees into the classification structure (job title) that accurately reflects the type and level of work, not the market data or potential internal equity determination through job evaluation.

Internal Equity - We will work with the City to evaluate each job title with the current job evaluation methodology to determine internal equity. As appropriate, we will present an alternative method for review of internal equity. Our project plan and cost reflect reviewing all the City job titles and ensuring internal consistency and accuracy of job functions. We have significant experience in applying job evaluation methods, but will work with the City to ensure our understanding of the method and the jobs. In many cases we will verify the current evaluations of the City and ask follow-up questions to clarify any questions.

Market Comparison - We will work with the City to identify benchmark job classes for the purposes of competitive market analysis. We recommend that the City collect market data on its job titles to ensure sufficient data and validity of the resulting salary structure. We will survey both current rates of pay, minimum and maximum rates of pay, in addition to the relevant benefits and the employer and employee cost. We will also integrate private sector salary information in the market comparison process from survey sources that represent the local area market.

Salary Structure Development & Implementation Analysis - To develop a reliable salary structure, we integrate market data and custom survey results with the internal equity ratings from job evaluation, so that the structure is internally equitable and externally competitive. In this step, we assign all jobs to the right pay grade and all employees to the right place in the range based on agreed upon criteria. During this phase, we also discuss how pay progression is integrated in a sustainable system that grows with the City and allows for employee development and contribution to goal achievement. Up to three implementation scenarios will be provided to the City. These resulting pay structures and implementation scenarios will be reviewed to ensure a gender and race neutral system.

Final Report - Our final report will be prepared which outlines the process, methods, techniques and findings and recommendations of the study. It will include a financial impact analysis and recommended ways to implement and maintain the system in the future. We will provide the data in a format that can be used to update your HRIS system based on your implementation approach. Finally, we will train the HR staff in the proper procedure and methods to manage and maintain the system. Additionally, we will provide the necessary documentation and other materials so the City will be able to maintain the system independent of the consultant following implementation.

Work Plan

PHASE 1: STUDY INITIATION & STRATEGY DEVELOPMENT

Meeting via telephone/online platform to initiate project and discuss timelines and key deliverables.

Organization & salary material collected.

Discussion/review of the strengths and weaknesses of the City's current classification & compensation systems.

Discussion of the City's current compensation philosophy and supporting strategies.

Project timetable confirmed.

Employee orientation sessions conducted, if applicable.

Virtual Meetings are included. On-site visits are available at an additional charge to the City.

PHASE 2: CLASSIFICATION & JOB EVALUATION STUDIES

Conduct of meetings with HR/leadership/project team at critical intervals to discuss deliverables.

Analysis of existing classifications and recommendations on any changes to current classification plan.

Review of and analysis of job descriptions/documentation for all employees covered by the study.

OPTION 1: Review and analysis of current job descriptions/documentation approved by management for all employees covered by the study.

OPTION 2: Utilize Positions Description Questionnaires (PDQs) that are completed by employees to obtain current job description information (this option adds additional time to the project timeline as employees will need sufficient time to complete and Gallagher consultants will need sufficient time to review). If PDQ process selected, allocate employees to an appropriate job class in the new classification structure. This would be the potential appealable aspect.

Conducting interviews by telephone or onsite with a representative sample of employees covered by the study in order to gather additional details of the type and nature of work being performed, as necessary.

Review exempt and non-exempt classifications to ensure proper Fair Labor Standards Act (FLSA) status.

Recommendation of standard classification and titling conventions.

(Optional) Utilize the City's job evaluation methodology; provide training for HR and management personnel in the use of the selected job evaluation system, as appropriate.

Evaluation of the City's pay plan for staff positions.

(Optional) Development of new or updated job descriptions at additional cost.

PHASE 3: COMPENSATION STUDY

CUSTOM SURVEY

Conduct of meetings with HR/leadership/project team at critical intervals to discuss deliverables.

Labor market confirmed and survey participants identified to gather data from local, state and regional sources.

Benchmark jobs identified and summarized.

Benefit and pay practice questions determined for inclusion in the custom survey.

Custom survey developed and conducted, including collection of specified contracts

INTEGRATE PUBLISHED SURVEY SOURCES

Identify appropriate published survey sources.

Collect market data from published survey sources using data cuts from public, private, local, state and regional sources.

The following activities will be performed on all data:

Comprehensive internal salary relationship analysis of data to ensure the structure is internally equitable and externally competitive.

Competitive analysis of market data (salary, benefits) performed.

Diagnostic review of current salary structures conducted to identify opportunities for simplification, reduction in pay compression.

Recommended pay structure developed or existing structures updated (includes 1 revision if requested).

Internal review conducted and consolidated feedback provided by the City. The City approves the updates to the pay plan(s) and other recommendations and implementation options.

Provide the City with up to three (3) transition options, recommendations and next steps/ongoing maintenance.

PHASE 4: PROJECT FINALIZATION, DRAFT & FINAL REPORTS

Conduct of meetings with HR/leadership/project team at critical intervals to discuss deliverables.

Draft and final report and presentations developed

Quality assurance reviews conducted.

Finalization of the City's compensation philosophy and supporting strategies alongside compensation study results.

Training provided for staff including necessary tools to maintain the system.

Methodology

Following industry standards and best practices, a customized survey process will be undertaken to collect market pay comparison information related to all City classifications. Gallagher and the City will work together to develop the listing of comparable organizations to survey as well as the list of benchmark jobs to be surveyed. Private sector information, if desired by the City, can be collected using valid and credible published survey sources and the data integrated with the customized survey data to arrive at the market information.

We follow professionally accepted compensation principles and practices as outlined by *WorldatWork*, SHRM, and the Department of Labor. Some of these guidelines are listed below. We have also authored many articles on various aspects of conducting salary surveys; please refer to our website www.ajg.com/compensation for these specific articles.

We utilize the following guidelines for benchmark selection:

- Representation of all job families and levels throughout the organization
- Highly populated jobs
- Jobs found in most organizations
- Jobs with recruitment or retention problems

We will review job descriptions and other job documentation to ensure we understand the duties and responsibilities, level in which the job is functioning, and the reporting relationships so that participating organizations can match their classifications to the benchmark jobs. We will draw on our 30 years of salary and benefits survey experience to determine if a comparable job can be found in the labor market. We will ask the City to clarify any questionable jobs and/or answer any questions we may have about a particular job.

We follow guidelines for job matching (match only those jobs that match at least 80% of the duties, responsibilities and functions as outlined in the benchmark job summary). While some firms may claim to use a higher percentage, we believe anything over 80% may exclude data that are good, valid matches. We do not ask participants to rate the quality of the match, as this introduces additional subjectivity to the process that cannot be controlled.

We follow professionally accepted guidelines for defining labor markets and selecting organizations to survey. We factor in that different jobs will have different recruiting markets, by:

- Type of organization (e.g. Public vs. Private sector)
- Size of organization
- Geographic location
- Services provided

It is important to define an organization's labor market prior to the survey rather than after the data have been collected so that it does not appear that the labor market data are being manipulated to support a certain conclusion. This could cause significant issues from an employee perception standpoint as well as potentially violate Federal Trade Commission and the U.S. Department of Labor's Sherman Antitrust Act guidelines in regard to the analysis of salary data.

Any published sources utilized must meet the following criteria:

- Be conducted by a reputable salary survey firm
- Survey data is not self-reported
- Survey is conducted on a continual basis instead of a one-time event
- Survey reports its data sources, the effective date of the data, and was tested to ensure accurate matches and data

We will develop a data collection form that poses questions in a fashion that is easy for participants to answer, as well as being easy to quantify and analyze.

We follow-up with participants to ensure data quality and validity of matches and data being reported. If there are any questions, we ask question and we seek job descriptions, organizational charts, and other information.

We perform several reviews of the data as well as statistical tests to identify any extreme data and to ensure the validity of the data.

We utilize trend factors for aging data so that all data is consistent to a current point in time. The trend factors are derived from either the U.S. Department of Labor data or *WorldatWork* Surveys.

We apply geographic differentials as appropriate and necessary to ensure that the data are reflective of the City's labor market and economic conditions. We use third party resources (ERI) to identify the appropriate geographic differences.

We calculate various statistics for summarizing the data (means, medians, highs, lows, percentiles). We follow the Federal Trade Commission and the U.S. Department of Labor guidelines that 5 matches should exist per job in order to draw reliable conclusions. Therefore, we do not calculate statistics (means, medians, etc.) on jobs with fewer than 5 job matches.

The City would like the development of salary structure options so that compensation is equitable and competitive. In order to develop a reliable salary structure, we integrate market data and custom survey results with the internal equity ratings from job evaluation if applicable, so that the structure is internally equitable and externally competitive. In this step, we assign all jobs to the right pay grade and all employees to the right place in the range based on agreed upon criteria. During this phase, we also discuss how pay progression is integrated in a sustainable system that grows with the City and allows for employee development and contribution to goal achievement. We will also review the resulting structure for pay compression and pay equity issues. Up to three implementation scenarios will be provided to the City.

Gallagher will review and update the City's current policies and procedures related to classification and compensation.

ESTIMATED COMPLETION TIME

The following is an estimate to complete each phase by month. We will discuss the details of each phase during Phase I and identify specific deadlines for the project at that time. We will conduct frequent conference calls with the City to ensure the schedule is monitored throughout the project.

In today's world, speed is very important. However, given the significance of this project, it is just as important for the City officials, department heads, and employees to have sufficient time to review and approve the recommendations of Gallagher and to ensure proper communications occur. We have prepared a timeline to ensure the City has the work products in an expeditious manner. Our phases run concurrently, in that we do not wait until the full completion of a phase to begin another phase. We are prepared to commence the work within two weeks of receiving your authorization to proceed.

	PHASE 1	PHASE 2	PHASE 3	PHASE 4
Month	Study Initiation & Strategy Development	Classification & Job Evaluation Studies	Compensation Study	Project Finalization, Draft & Final Reports
1				
2				
3				
4				
5				
6				

*If the PDQ option is selected or more review or discussion of job descriptions are needed, more time will be added to the timeline above.



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PROJECT TEAM

Gallagher fosters a commitment of excellence, professionalism, integrity, collaboration, and urgency to each of our clients. With each unique client, Gallagher combines these principles to deliver client services customized, specifically to meet your needs. Your Gallagher consulting team has years of experience consulting to public sector clients, including public employers, with a significantly diverse employee workforce. Each member of Gallagher’s public sector compensation consulting practice has achieved one or more of the following certifications and/or degrees:

- Certified Compensation Professional from WorldatWork
- IPMA-SCP from the International Public Management Association for Human Resources
- Master’s degree or above, in Human Resources, Business Administration, and/or Organizational Psychology.

PROJECT ADVISOR	PROJECT DIRECTOR
<p>National Managing Director: Ronnie Charles, SPHR, GPHR, IPMA-SCP Ronnie_Charles@aig.com, (651) 234-0848 16064 Parsons Road Beaverdam, VA 23015</p>	<p>Managing Principal: Beverly Moultrie, SPHR, IPMA-SCP Beverly_Moultrie@aig.com, (651) 234-0855 1612 Westgate Circle Suite 112 Brentwood, TN 37027</p>

RONNIE CHARLES, SPHR, GPHR, IPMA-SCP

Project Leadership

Mr. Charles is responsible for leading Gallagher’s public sector Human Resources & Compensation Consulting practice. Mr. Charles has over 30 years of Public Sector HR experience including Chief Human Resources Officer (CHRO) experience most recently in the City of Baltimore with additional professional stints in the District of Columbia, State of Virginia, and City of Suffolk, Virginia. Mr. Charles has a Bachelor’s Degree in Management from Saint Paul’s College. Mr. Charles is a member of several professional organizations, including the International Public Management Association for Human Resources (IPMA-HR) and is a past chair of the International IPMA-HR Professional Development Committee. In addition, Mr. Charles is a past Chair of the Human Resources Institute (HRCI). He brings vast experience in domestic U.S., and Global HR compensation practices. Mr. Charles is located in Virginia.

National Managing Director

30 years of experience

BEVERLY MOULTRIE, SPHR, IMPA-SCP

Leadership Support

Ms. Moultrie serves as Project Manager for this engagement. Ms. Moultrie has over 20 years of human resources and compensation experience and a wide range of expertise working with large, mid-sized and start-up organizations (both public and private) in manufacturing, government, healthcare, and service environments. Ms. Moultrie is particularly adept at managing complex projects and has led the adoption of employee relation strategies and human resource systems where no prior system existed.

Principal Consultant

20 years of experience



Prior to joining the firm, Ms. Moultrie was the Chief Human Resources Officer with the City of Chattanooga where she partnered with Gallagher to lead the successful completion of the compensation study for the civilian and public safety workforce. In addition, she launched the strategic development of the City's equity & inclusion work with the Government Alliance on Race and Equity. Ms. Moultrie has a master's degree in business with an emphasis on organization development and is a certified senior human resource professional. Ms. Moultrie is located in Tennessee.

SHARI FALLON CONSTANTINO, SHRM-CP

Leadership Support

Prior to joining Gallagher, Shari worked for Cornell University as a Senior Compensation & Workforce Analytics Consultant for 24 years. In her role at Cornell University Shari was responsible for providing expertise and consultation to campus constituents and resolving conflicts among functional areas to support best practice standards. She developed and designed the institutional foundation for assessing, delivering and applying workforce planning analytics, advancing HR interests and shared responsibility in the consistency of practice across recruiting, compensation, staffing patterns, performance management, training and transaction processing. Prior to Cornell she worked in Human Resources for Retail and Health organizations. Shari has a Bachelor's Degree in Political Science/History from the College of St. Rose in Albany, NY and is certified as a Professional in Human Resource from the Society of Human Resource Management.

Senior Consultant

24 years of experience

LUCILLE ZHANG

Staff Support

Lucille has experience in the areas of compensation, talent management, training, and people analytics. Prior to joining Gallagher, Lucille served as a Compensation Analyst at Novelis, where she provided expertise in the administration and implementation of compensation programs. She also has worked at Willis Towers Watson to support clients across industries on executive compensation. Lucille earned a Bachelor's Degree in Psychology from Lafayette College and a Master's Degree in Industrial and Organizational Psychology from New York University.

Consultant

2 years of experience

DEE SMITH

Staff Support

Ms. Smith is an established Human Resources professional that brings 18 years of comprehensive HR experience in several vertical industries in both the private and public sectors. Ms. Smith earned a Bachelor of Science degree in Human Resources Management and General Management from the University of Tennessee at Chattanooga and also holds an MBA. Ms. Smith is experienced in the areas of operations, recruitment, employee relations and benefits administration. Ms. Smith is located in Tennessee.

Associate Consultant

18 years of experience



MEETING REQUIREMENTS

We will hold regular meetings, typically bi-weekly, with the City of Cambridge project team. The Gallagher project team will consist of the Project Manager, Consultant, and Associate Consultant.

COST PROPOSAL

Our fees to conduct the compensation study outlined above (including out-of-pocket expenses) start at \$45,000. The table below outlines the price per phase and optional services.

Phase	Fees
Phase 1: Study Initiation, Administration & Strategy Development <i>Includes virtual meeting and ongoing project management meetings throughout. On-site meetings are available at an additional cost</i>	\$5,000
Phase 2: Classification & Job Evaluation Studies* <i>Includes training remotely</i> Option 1: Includes review of current job descriptions, interviews with representative sample of employees, classification recommendations and establishing internal equity through job evaluation. Option 2: Includes all of the above along with the ability for employees to complete a Position Description Questionnaire for the collection of primary source job responsibility information.	Option 1: \$20,000 Option 2: \$30,000
Phase 3: Compensation Study <i>Includes development of salary structure recommendation(s) and up to three implementation options.</i>	\$15,000
Phase 4: Project Finalization, Draft & Final Reports <i>Includes virtual meeting</i>	\$5,000
TOTAL COST (inclusive of all tasks): \$45,000	

*Should the City request Gallagher to update/write job descriptions, those services will be priced separately since we are unable to determine the number that will be required. Pricing would be \$350 per job description and is in addition to the "Total Cost" identified above.



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Our study costs are directly derived from estimating the number of hours needed to perform the work and the level of the consultant charged with performing the work. Gallagher typically bills on a monthly basis up to the maximum of each deliverable. Please note, as phases sometimes run concurrently, a phase may not be completed at the time it is billed. All expenses are included in this quote.

Should the City wish to have on-site presentation days or meetings, the estimated cost would be discussed based on need, due to close location of City to Gallagher.

* * * * *

Thank you for this opportunity to offer our services. Please feel free to contact us at any time if you have any questions or require additional information. We look forward to hearing from you soon.

Sincerely,

Ronnie Charles, SPHR, GPHR, IPMA-SCP
National Managing Director

Consulting and insurance brokerage services to be provided by Gallagher Benefit Services, Inc. and/or its affiliate Gallagher Benefit Services (Canada) Group Inc. Gallagher Benefit Services, Inc. is a licensed insurance agency that does business in California as "Gallagher Benefit Services of California Insurance Services" and in Massachusetts as "Gallagher Benefit Insurance Services." Neither Arthur J. Gallagher & Co., nor its affiliates provide accounting, legal or tax advice.



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**Classification and Compensation Study
City of Cambridge, Minnesota**

Paypoint HR, LLC
695 Santa Maria Lane
Davidsonville, MD 21035
(443) 336-4272

March 11, 2023

City of Cambridge
300 3rd Ave NW
Cambridge, MN 55008

Dear Sir or Madam,

Paypoint HR, LLC is pleased to present our response to the City of Cambridge's RFP for a comprehensive Classification and Compensation Study. Paypoint HR has the staff and experience to serve the City and to fulfill all requirements in the RFP within the time period specified. We will conduct the prescribed internal and external compensation study, wage and benefit, and communicate the findings and our recommendations to all stakeholders. Excellence, fairness, clarity, and transparency will be the guiding principles we will utilize in this endeavor.

As an authorized signatory and project manager, Mrs. Karin Campbell will serve as the primary contact by and between Paypoint HR and your office. Mrs. Campbell's contact information is as follows:

Karin Campbell, SPHR, SHRM-SCP, IPMA-SCP
Paypoint HR, LLC
695 Santa Maria Lane
Davidsonville, MD 21035
E-Mail: Karin@PaypointHR.com
Telephone number: (443) 336-4272

If you have any questions, please feel free to contact us. Our response to this RFP is valid and binding for a period of ninety (90) days from the date and time of the bid opening. We look forward to working with the City on this important project.

Sincerely,



Karin VM Campbell

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Recent Studies

Organization	Project Title and Service Dates
City of Aberdeen, Maryland	Classification, Compensation and Benefits Study 2019 - 2021
Accomack County, Virginia	Classification & Compensation Study 2023
City of Bath, Maine	Compensation Study 2021 - 2022
Town of Berlin, Maryland	Wage Compensation and Classification Study 2022 - 2023
Belknap County, New Hampshire	Pay and Classification Audit - Consultation Services 2021 - 2022
City of Bethlehem, Pennsylvania	Classification and Compensation Survey 2017 - 2018
Bureau County, Illinois	Compensation Plan Study 2019 - 2020
Caroline County Public Schools, Virginia	Classification and Compensation Study 2022 - 2023
Center School District, Missouri	Job Description, Legal Compliance, and Strategic Compensation Design 2018 - 2019
Charter Township of Shelby, Michigan	Job Analysis and Compensation Study 2016 - 2017
City of Claremont, New Hampshire	Pay and Classification Study Update 2019 - 2020
City of Columbia, Missouri	Classification and Compensation Data Consultation Services 2018 - 2022
City of Cottage Grove, Minnesota	Position Classification and Compensation System 2020 - 2023
City of Dover, New Hampshire	Classification and Compensation Study 2019 - 2020
Durham Public Schools, North Carolina	Compensation and Market Comparability Study 2016 - 2017

Elko County, Nevada	Compensation and Classification Study 2019 - 2021
Eureka County, Nevada	Compensation and Classification Study 2023
Town of Farmville, Virginia	Classification and Compensation Plan Study 2019 - 2020
City of Fort Morgan, Colorado	Compensation Study & Analysis 2022 - 2023
City of Fort Walton Beach, Florida	Pay and Classification Study 2018 - 2019
Fredericksburg City Public Schools, Virginia	Classification and Compensation Study 2022
Town of Front Royal, Virginia	Compensation and Classification Study 2016 - 2018; 2022
Garrett College, Maryland	Job Classification and Compensation Study 2018 - 2019
Gratiot County, Michigan	Classification and Compensation Study 2022 - 2023
City of Glenpool, Oklahoma	Compensation Study 2017 - 2018
City of Jacksonville, Texas	Compensation and Classification Study 2021 - 2022
Kent County, Delaware	Compensation & Classification Study 2022 - 2023
King George County, Virginia	Compensation Study Services 2023
Knox County, Illinois	Classification & Compensation Study 2019 - 2022
Town of La Plata, Maryland	Organizational Design Study 2021 Classification and Compensation Study 2022
City of Lake City, Florida	Classification and Compensation Study 2022
City of Lake Dallas, Texas	Employee Compensation Study 2020

City of Largo, Florida	Compensation & Classification Study 2019 - 2020, 2022
City of Leander, Texas	Citywide Compensation Study 2022
City of Lebanon, Missouri	Compensation Philosophy and Study 2018 - 2019
City of Marion, Iowa	Compensation and Classification Study 2019 - 2020
Mid-America Regional Council, Missouri	Pay Plan Study Consultation Services 2016, 2022
City of Milford, Delaware	Job Classification and Compensation Study 2017
Millard County, Utah	Salary Survey and Compensation Analysis Services 2021 - 2022
City of Nixa, Missouri	Employee Compensation, Benefits and Classification Consulting Services 2018 - 2019
Northampton County Schools, Virginia	Compensation, Organizational, and Staffing Level Study 2017 - 2018
Oklahoma City Zoological Trust, Oklahoma	Compensation and Classification Assessment 2018 - 2019
Otero County, New Mexico	Wage & Compensation Study 2019 - 2020
Prince George's County Memorial Library System, Maryland	Comprehensive Classification and Compensation Study 2017 - 2018
City of Raytown, Missouri	Compensation and Classification Plan 2021 - 2023
Richmond Metropolitan Transportation Authority, Virginia	Compensation Consultant 2018 - 2019; 2023
Rockingham County, New Hampshire	Pay and Classification Audit 2021
Rockingham County, Virginia	Employee Compensation and Classification Study 2017 - 2018

City of Seabrook, Texas

Job Analysis & Evaluation
2023

City of South Portland, Maine

Compensation Plan Study
2019 - 2020

City of Stuart, Florida

Classification and Compensation Study
2019

City of Villa Rica, Georgia

Compensation Study
2023

Warren County, Virginia

Classification and Compensation Study
2018 - 2019

Warren County Public Schools, Virginia

Classification and Compensation Study
2018 - 2019

City of Waynesboro, Virginia

Comprehensive Classification and Compensation
Study
2019 - 2020

Town of Warrenton, Virginia

Classification and Compensation Study
2022 - 2023
Organizational & Staffing Study
2022 - 2023

References

Contact Name	Contact Info	Project Title and Service Dates
Joe Fischbach Human Resources Manager City of Cottage Grove	12800 Ravine Parkway S. Cottage Grove, MN 55016 (654) 458-2883 JFischbach@ CottageGroveMN.gov	Position Classification and Compensation System 2020 - 2023

Cottage Grove employs 145 full-time and 12 part-time employees as well as 47 paid on call Fire and 200 seasonal staff. Of this, 82 employees are organized into one of the following unions: Cottage Grove Police Officers Federation, Inc., Law Enforcement Labor Services, Cottage Grove Professional Firefighters Association, and International Union of Operating Engineers

The scope of work for the Classification & Compensation Study included

Provide professional services with integrative support services to evaluate and analyze needs, design, develop, and implement updates to the position evaluation and compensation system that includes the following milestones:

- Evaluation and analysis of City needs and philosophy.
- Evaluation of existing job descriptions and the recommendations of revisions to assure compliance with ADA and other State and Federal requirements.
- Thorough evaluation of changed positions to determine a job value, by assigning points to the position based on standard factors, and a spot review of the current position evaluations with recommendations for necessary revisions.
- Objective classification ranking and banding of each position and the provision of internal pay equity.
- Provide a wage/labor market survey and the analysis of supporting data for the development of the pay structure while assuring internal and external equity and compliance with State Pay Equity Compensation Standards.

Provide recommendations and options for updating the evaluation and compensation system.

- Provide system testing to assure compliance.
- Provide recommendations on a system for determining the validity for requests for reclassification and/or compensation changes.
- Determine exempt and non-exempt status for each position.
- Provide implementation support and maintenance training on the system.

- Post contract services involving review of new job descriptions and determination of points and salary for the new position as well as assistance with the first State Pay Equity report following compensation review to assure compliance.

Contact Name	Contact Info	Project Title and Service Dates
Debbie Duncan HR Manager	10000 E 59 Street Raytown, MO 64133 (816) 737-6006 DebraD@Raytown.MO.US	Compensation & Classification Plan 2021 - 2023

The City of Raytown employs approximately 109 employees in 68 unique job classifications. The scope of services for the project included

Meet with the HR Manager and City Administrator at the initiation of each phase of the study and to make oral presentations to the Selection Committee at the conclusion of each phase. Ongoing and open communications between designated City representatives and the consultant over the course of the study. All products and recommendations to comply with applicable State and Federal laws and enhance the City's ability to obtain and retain qualified personnel. The consultant to review the current job descriptions and Compensation and Classification Plan and determine the need for a new compensation system, which would assure internal equity and external competitiveness.

Conduct a comprehensive compensation survey of external regional labor market for designated positions and make recommendations for changes to the current classification system or adoption of a newly designed compensation system, which assures internal equity and external competitiveness. The method in which to perform this analysis is to be determined by the consultant, and comparison cities to be included in the study will be approved by the City of Raytown. The consultant to provide city staff with copies of the final compensation study and proposed salary structure - the final number to be determined. Design an implementation strategy for the updated compensation system recognizing the financial impact on city operating process and greatest gain to positions that fall outside of a designated range.

Upon implementation of the compensation system, the consultant required to provide training to the HR Manager on the utilization and maintenance of the system. Additionally, the consultant to provide necessary documentation and other materials so the City will be able to maintain the system independently of the consultant following the implementation of the job evaluation/compensation plan. The consultant to provide City staff with training materials and policies and procedures for maintenance of the system.

Contact Name	Contact Info	Project Title and Service Dates
Kasey Braun Human Capital Manager	21 Main Street Warrenton, VA 20186 (540) 347-1101 x 219 KBraun@WarrentonVA.gov	Classification and Compensation Study 2022 - 2023

The Town of Warrenton employs approximately 271 employees in 63 unique job classifications. The scope of services for the project included

Classification Study

- Conduct interviews, surveys, and/or job audits on all positions within the Town. Interviews and/or job audits may be conducted individually or in groups based upon position.
- Update job descriptions to uniformly reflect the distinguishing characteristics, essential job functions, minimum qualifications (education/experience and knowledge/skills/abilities), working conditions (physical demands, work environment, and travel requirements), certification/licenses/registrations requirements for classification as needed, and for DOL posting compliance standards.
- Identify Fair Labor Standards Act (FLSA) status (exempt/non-exempt) for each position as well as identify EEO Codes and Workers Comp Codes for all positions.
- Present proposed recommendations in written reports to the Town's Senior Leadership team for review prior to making final classification determinations.
- Finalize class specifications and recommend appropriate classification for each position.
- Submit written recommendations for appropriate implementation measures, including best strategies and emerging trends.
- Provide, in electronic format, a straightforward, easily understood, plan/maintenance system that Human Capital will use to keep the classification system current and equitable.
- Conduct a comprehensive training program for Town department heads to ensure that managers can explain and assist Human Capital in administering the new system now and in the future.

Compensation Study

- Review the Town's current compensation plan (salary grade levels) and merit pay program to understand current situation and challenges. To include, economic impacts and Town culture.
- Work with the Town's Senior Leadership team to identify comparable labor markets, including private and public sector employers, for compensation survey in order to maintain competitiveness with relevant labor markets and attract and retain high performing employees.

- Develop and conduct a customized comprehensive compensation and benefits survey. This includes providing the best practices for total compensation packages within the applicable market.
- Prepare a new salary structure based on the results of the survey, best practices, and emerging trends.
- Recommend an appropriate salary range for each position and an appropriate salary for each current employee based on the survey results, internal relationships, equality and equity, ensuring that pay structure aligns and complies with all relevant equal pay laws and best practices.
- Recommend implementation options in written reports, including the projected cost of each version.
- Make recommendations and provide implementation strategies related to other key compensation practices based on market demands, including pay for performance, adding steps to the salary scale, skill pay, special assignment pay, certification/licensing pay, bilingual pay, promotional pay, and acting assignment pay.
- Provide plan/maintenance system documentation in electronic formats to administer compensation plan.
- Provide recommendations for the ongoing internal administration and maintenance of the proposed compensation plan.
- Review current pay, overtime pay/compensatory time practices and recommend any beneficial changes.
- Conduct a comprehensive training program for Town department heads to ensure that managers can explain and assist in administering the new system in the future.

Contact Name	Contact Info	Project Title and Service Dates
Laura McIntosh Director of Human Resources & Risk Management	109 E. Main Street Front Royal, VA 22630 (540) 635-3929 LMcIntosh@FrontRoyalVA.com	Compensation Study & Update Employee Handbook 2022 - 2023

The Town of Front Royal employs approximately 185 employees. The scope of services for the project included

Market Analysis. The Town of Front Royal would like a market analysis performed for the Town's classifications and compensations. To this end, the Offeror should conduct a comprehensive benchmark analysis of all Town positions with comparators to include surrounding counties, towns, and cities that compete with the Town's employment market. The comparators shall be determined by the consultant after consultation with the Town and the Offeror shall prepare and deliver a detailed report and analysis of the benchmark survey results for all positions compared to the market and how this analysis informs the Town's pay plans.

Development of a Recommended Pay Scale. The Successful Offeror shall develop a compensation plan, the appropriate classification of all positions in the proposed plan, options for implementing the proposed compensation plan in phases, and a pay compression analysis of all Town positions. The phasing would need to take into consideration the need for wage adjustments, with the most critical positions being addressed first, and the budget impact of each phase. The Town is interested in developing policies and pay scales that align with the current “market” rate and are informed by the comprehensive benchmark market analysis. Pay recommendations should be externally competitive and internally equitable.

Contact Name	Contact Info	Project Title and Service Dates
Erika Helgerson Director of Human Resources City of Bath	55 Front Street Bath, Maine 04530 207.443.8330 EHelgerson@CityofBath.com	Citywide Employee Compensation Study 2021 - 2022

The City of Bath's non-represented employee workforce includes 102 full time positions within roughly 73 distinct classifications and over 40 additional seasonal and/or part-time employees.

The scope of work for the Citywide Employee Compensation Study included

- Provide for a comprehensive evaluation of every job within the City to determine relative worth within the organization for internal equity and for the establishment of pay ranges and step progressions within the ranges.
- Review current compensation and benefits and understand current challenges in recruiting and retaining employees.
- Develop and conduct a comprehensive compensation and benefits survey based on comparable labor markets, including both private and public sector employers.
- Recommend appropriate salary range for each position based on the classification plan, the compensation survey results, and the internal relationships and equality. Prepare a new salary structure based on the results of the survey and best practices.
- Develop guidelines to assist City staff with determining the starting pay for new employees based on knowledge and experience above the minimum requirements of the position, how difficult the position is to fill, and market competitiveness.
- Identify any extreme current individual or group compensation inequities and to provide a recommended corrective action plan and process to remedy these situations.
- Recommend implementation strategies including calculating the cost of implementing the plan.
- Provide recommendations for the ongoing internal administration and maintenance of the proposed compensation plan. Maintenance should include annual activities such as cost of living increases.

Contact Name	Contact Info	Project Title and Service Dates
Hubert Collins Human Resources Director	205 North Marion Avenue Lake City, FL 32055 (386) 719-5795 CollinsH@LCFLa.com	Classification and Compensation Study 2022

The City of Lake City employs approximately 261 full-time employees in 117 unique job classifications. The scope of services for the project included

- Identify market peers and identify compensation benchmarks for the City's current roles
- Determine whether the City's compensation strategy is competitive to hire and retain top talent
- Recommend updates/changes to current compensation strategy and pay matrix
- Consideration for Knowledge, skills, abilities, education, experience level, etc.
- Implementation of State of Florida's minimum wage increase with consideration across all levels of the organization

Contact Name	Contact Info	Project Title and Service Dates
Samantha Lauzon Human Resources Manager City of Claremont	58 Opera House Square Claremont, NH 03743 (603)504-0298 slauzon@claremontnh.com	Pay and Classification Study Update 2019 - 2020

The City of Claremont employs approximately 75 non-union positions and 78 union positions.

The scope of work for the Pay and Classification Study Update included

- Update and validate job descriptions for the City's union and non-union positions;
- Work with City Staff to define comparable communities to survey and collect wage and benefit data from;
- Analyze the wage and benefit data received from the comparable municipal communities; Provide a comprehensive market analysis based on the data;
- Develop recommendations for appropriate follow-up actions, factoring in considerations as appropriate, including market competitiveness, internal equity, and funding and timing options, along with feasibility.
- Develop a position classification system based on appropriate internal equity;
- Develop recommendations for establishing appropriate compensation ranges, which will provide for a competitive pay plan with other municipal employers comparable to Claremont;

- Provide the City with a salary classification manual that documents the classification.
- methodology used in the study and provides for a sustainable system for maintaining a future salary administration program.

Contact Name	Contact Info	Project Title and Service Dates
Stephanie Weaver HR Director City of South Portland	25 Cottage Road South Portland, ME 04106 (207) 767-7667 SWeaver@SouthPortland.org	Compensation Plan Study 2019 - 2020

The City of South Portland employs 168 permanent (full and part-time) employees in approximately 130 different positions.

The scope of work for Compensation & Classification Study included

1) Job Descriptions:

Create, modify and update job descriptions for all nonunion positions in compliance with all applicable state and federal statutes. Provide orientation sessions to explain the process to employees, supervisors and managers. Provide for employee input, likely via a survey and follow up interview process, and the supervisor's review, comments and approval; with final approval by the Human Resources Department. Ensure Essential Functions are accurate and documented. Ensure FLSA status is defensible.

2) Classifications:

Rate and rank positions based on specific criteria, and then recommend how positions should be placed into a grade or classification system that ensures internal equity and fairness. Allow for an appeals process for individuals who may require additional information regarding the proposed classification for their position. Meet with supervisors and senior managers to introduce the classification structure and respond to questions and concerns. Develop a position evaluation system for the Human Resources Department to administer ongoing to ensure appropriate classification when new positions are introduced or when significant changes to a position are made.

3) Salary Survey:

Conduct a salary survey of comparable municipalities and relevant other organizations in the region to provide data for comparison to current City wages to assess the level of market competitiveness. Methodology to be used and recommended comparable communities and entities with rationale specified.

4) Compensation Plan:

In collaboration with the City's project oversight team (City Manager, Finance Director, and Human Resources Director), develop a statement of compensation philosophy for the City.

Based on current information, this philosophy likely will include a merit compensation component and a desire to pay employee “at market.” Using information from the salary survey, recommend salary structures and a compensation plan aligned with the City’s compensation philosophy. Develop a system to integrate positions and employees into the plan and manage the plan going forward, including how to stay current with the market. This system will include costing out the recommended approach and may include how the new plan can be phased in over time if full deployment exceeds available resources. Provide employee education on how the new plan works.

5) Performance Evaluation:

Review the City’s current performance evaluation forms to ensure they align with the recommended compensation plan. Suggest improvements to the evaluation forms as needed. Provide supervisory training on using the final evaluation form to align and support the compensation plan.

Contact Name	Contact Info	Project Title and Service Dates
Roz Johnson Human Resources Director City of Stuart	121 SW Flagler Avenue Stuart, FL 34994 (772) 288-5322 RJohnson@CI.Stuart.FL.US	Classification and Compensation Study 2019

The City of Stuart has a total of 251 full-time budgeted positions with 79 in one of two collective bargaining units and 40-45 part-time employees across 121 different classifications.

Classification

- Conduct a job audit of selected benchmark positions, including general task analysis by department. This review may include interviews with Department Directors, division managers and other key personnel and/or employees to determine the essential functions of each position. Benchmark positions to be determined by the project team, input from Department Directors and guidance from the consultant.
- If deemed the appropriate method, prepare/provide a job analysis questionnaire for City management approval. The City would facilitate its distribution and completion.
- Assign all jobs to salary grades based on an objective evaluation of compensable factors related to the duties and responsibilities of the individual job.
- Refine job classifications/titles to accurately represent job duties and responsibilities as necessary. Review supervisor/management titles and recommend titling structure which defines consistent levels of responsibility across the organization.
- Review a sampling of existing job descriptions and recommend updates, as needed, including requirements of education, experience, knowledge, skills, and abilities.
- Map career ladders/promotional opportunities for selected classifications.

- Provide methodology for evaluating the classification of positions/jobs on an ongoing basis. Train Human Resources personnel in the administration of the proposed new/modified classification system.
- Assess FLSA designation for select positions.

Compensation

- Review the current pay grade and salary ranges of City positions, including recommending appropriate salary ranges based on compensation survey and study results and appropriate salary range for each position.
- Evaluate current pay plan structure (i.e. number of pay grades, including additions, deletions, and/or consolidations, appropriateness of pay range spread from salary minimum to maximum).
- Conduct interviews, as necessary, with City Manager, Human Resources personnel, and Department Directors for the purpose of clarifying and determining project scope, selection of entities to be surveyed, and identification of benchmark positions. Listing of the benchmark agencies to be utilized in the study shall be subject to review and approval by the project and/or executive team prior to the initiation of the work.
- Determine the appropriate labor markets for the study (non-bargaining, PBA, and IAFF) and determine existence of relevant salary survey data.
- Develop and conduct an external compensation survey comparing benchmark positions with other local government and private sector entities in order to identify the City's competitive position in the regional labor market. This compensation survey shall include the actual salaries and tenure in position of employees in said benchmark positions, with anomalies identified.

Project Outline

Our methodology is comprehensive and encompasses all of the requirements specified in the RFP. Phase 1 focuses on the Classification/Internal Components. Phase 2 focuses on the Compensation/External Component. The standard methodology we will use to conduct both phases of the study is laid out in the flowchart and delineated below.

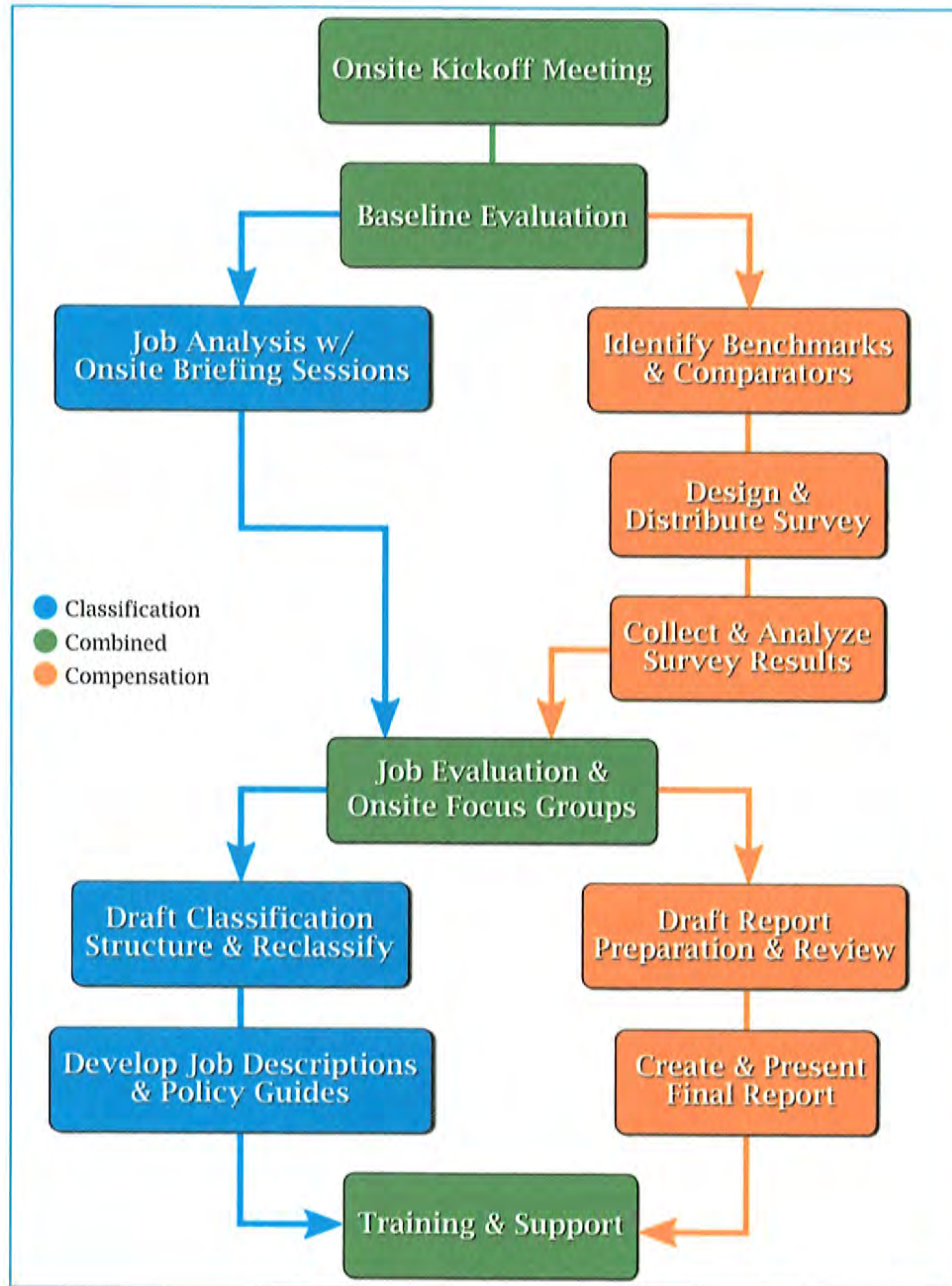


Figure 1 - Process Flow Chart

Paypoint HR plans to conduct the internal equity portion of the study prior to the external portion of the study though some activities will be conducted simultaneously. The reasons for this include:

- Job titles and job descriptions are, in the minds of the employees and their supervisors, inextricably associated with the "worth of the work" or pay. Compensation is often a highly emotional issue. By separating the two phases of the study, even though elements of the phases may be conducted concurrently, it gives us two separate yardsticks of measure.
- The compensation review will be completed when there is a full understanding of the scope of work, thereby ensuring that the data developed from the labor market and client's classifications are correct.

Paypoint HR uses an expectation of excellence philosophy when approaching our projects. Based on the size and scope of each project, we determine the most effective utilization of resources and build our project team. We use secure, effective communication tools to safely and transparently share information. This approach tends to take a people-centric perspective, implementing short phases or steps that rely on ongoing feedback. This continuously reshapes and refines the project path. The methodology has proven successful over time and frees teams from using a cookie cutter approach to designing a custom work product. As a consequence, we are able to offer faster turnaround and the dynamic ability to quickly adapt to changes.

Phase 1 – Classification/Competencies Component

- A. Project Start and Initial Meetings
- B. Baseline Data Collection and Initial Analysis
- C. Job Analysis Collection and Completion & Focus Groups
- D. Job Evaluation and Classification Development
- E. Draft Job Descriptions and Policy Guides
- F. Develop Guide for Implementation of Changes and Draft Interim Report

Phase 2 – Compensation Component

- A. Identify Benchmark Positions and External Survey Comparator List
- B. Design and Distribute Survey
- C. Collect and Analyze Survey Data
- D. Internal Relationship Analysis and Alignment
- E. Preparation of Draft Report
- F. Deliver Final Report and Deliverables for Implementation

We will look at both qualitative data and quantitative data throughout both the classification and compensation portions study. The purpose of statistical data allows us to capture a snapshot of the existing plan and create baselines on the existing plan. This gives us a starting point to uncover areas of possible review and revision recommendations.

Phase 1 Classification/Competencies Component

This phase of the assignment will result in the study of all classes that includes the comparison of classes within series and to other occupational levels within the organization. Study tasks include: project initiation and orientation, employee orientations, creation of custom survey websites for employees and managers, completion of Position Vantage Point by employees, desk audits by managers and/or Human Resources, and interviews with employees/focus groups. The cumulative information gathered will culminate in the preparation of revised or new class specifications, and a review process for all employees included in the scope of the study.

Task 1A - Project Start

The project initiation phase encompasses all the steps required to initiate the project. This task includes the following activities:

Kick-Off Activities

- Request pertinent materials prior to the project initiation meeting so that Paypoint HR has an understanding of the scope of the study, an understanding of the client's current classifications, and is prepared to seek further relevant information during the initial meetings.
- Obtain relevant information and statistical/anecdotal data on specific compensation issues and policies. Obtain insight into perceived current compensation system strengths and weaknesses. Identify current incumbents and gather any other documentation to gain better understanding of the client's operations.
- Meet Human Resources Director to discuss project context and methodology, determine reporting relationships, and clarify project understanding and Milestones to create the Communication Plan.
- Reach an agreement on a schedule for the project including all assignments and project milestones/deliverables and deadlines for completion of the assignment.
- Establish an agreeable communication schedule while identifying potential challenges and opportunities for the study.
- Schedule employee Kick-Off briefing sessions.
- Create an Executive Announcement Letter for distribution to staff.
- Initial review of relevant materials, including: (a) any previous projects, research, evaluations, or other studies that may be helpful to this project; (b) organizational charts for departments and divisions along with related job descriptions; (c) current position and classification descriptions, salary schedules, salary ranges, pay scales, payroll reports, and classification systems; (d) strategic business plans and budgets; (e) personnel policies and procedures; and (f) evaluation criteria.
- Discuss the Client's strategic direction and the short-term and long-term priorities.
- Review any data provided by the Client that may provide additional relevant insight.
- Review internal career ladders in order to identify needs, make recommendations, and keep positions competitive in the market.
- Maintain open lines of communication.

EXECUTIVE LETTER OF ANNOUNCEMENT

Dear Staff,

We are pleased to announce our new compensation plan and external competitive plans. The overarching goal is to create a compensation plan appropriate for the work we do.

After a thorough review of the current compensation resources firm to prepare a new compensation plan for the well-respected firm to meet its objectives:

- Review of existing compensation
- Conduct a salary survey
- Conduct a salary benchmarking study
- Recommend a compensation plan based on findings, and a

Briefings

Paypoint HR, LLC will be conducting briefings. Participation is required. The briefings will cover the questions, and overall findings.

After the briefings, Paypoint HR will be conducting a Position Vantage Point survey to determine to-day job functions. It is important so that there is a clear understanding of the current system.

DATA REQUEST LETTER

Attention: Human Resources Director

Subject: Request for Information

Paypoint HR is looking forward to working with you on this important project. In order to get started, we will need some background information from you. Below is a list of the data you will need to generate and send to us in order to get the study underway:

- Organizational Chart including employee names or employee ID in their respective positions
- Job descriptions
- List of benefits- PTO, health, dental, vision, pension, wellness, etc.
- Copy of current pay:
 - Most recent programs, policies and philosophy (manuals, agreements, handbooks, collective bargaining agreements, etc.)
 - Systems and structure (position classifications, pay grades, pay bands, salary steps)
 - Administrative policies and procedures
 - Payroll report registers (last 2 pays)
 - Performance pay policies and budget
 - Performance evaluation tools (completed questionnaires, desk audits)
 - Current/desired market position
 - List of competitors for labor
 - History - when was current plan established, what changes have taken place and why
 - Financial data- revenues, budget, annual reports long-term and short-term strategic plans, mission, vision, values, and other relevant material

Figure 2 - Sample Letter Templates

Task 1B – Baseline Evaluation

Paypoint HR will incorporate the accumulated knowledge and understanding of the project gathered at this point into a main client file. Data will be collected throughout the project and will be housed in this central location. The Baseline Evaluation Task evaluates the current system as outlined and includes the following activities:

- Conduct a comprehensive preliminary evaluation of the client’s existing position review process. Conduct any necessary question and answer sessions. Develop an accurate database of client’s employees for study and review data as well as career ladders. Understand the client’s approach to compensation and overall philosophy on attracting and retaining competent staff.
- Review the existing pay structure and processes to look for potential problems to be resolved. Determine the strengths and weaknesses of the current pay plan(s).
- Complete an assessment of the current conditions that details the pros and cons of the current system as well as highlights areas for potential improvement in the final adopted solution.

- Conduct a thorough review of all background materials related to the client's classification system. Review information from the department head as well as incumbents. Conduct interviews as appropriate.
- Document accepted compensation and classification philosophy and budgets based on input from the Study Project Leaders and other key staff.
- Gain understanding of employee recruiting and retention processes to uncover challenges in the local labor market and provide guidance on market positioning strategies.
- Once a baseline is determined, establish the client's current position as compared to the local market using sources of data preferred by the client as well as Paypoint HR's resource library for consideration.
- Look at goals for recruiting and retention with regards to sustainable budget amounts that will support recommendations on market position strategy.
- Consider both current and anticipated information technology programs, software and staffing levels to support, implement, administer, and maintain the recommendations given to the client by Paypoint HR.

Current Grade	#	# near Min	% near Min	# near Max	% near Max
9	7	5	71%	1	14%
10	2	1	50%	0	0%
11	8	5	63%	0	0%
12	13	5	38%	2	15%
13	8	2	25%	1	13%
14	7	1	14%	3	43%
15	8	3	38%	0	0%
16	15	2	13%	2	13%
17	5	2	40%	0	0%
18	8	0	0%	4	50%

Figure 3 – Sample Baseline Evaluation

Task 1C – Job Analysis Collection and Completion

The job analysis portion of the study includes employee outreach. We find that by having employee involvement, your staff will feel more valued. By gaining insight from employees about their position and the overall pay structure, in their own words, the study deliverables will be more relevant and as a result, employees will be more inclined to accept recommendations.

During this stage in the process, the following milestones will be met:

- Conduct employee briefing sessions to review the role of employees, the role of supervisors, the scope of work to be covered by the study and to explain how to complete the job analysis questionnaire (Position Vantage Point, or PVP.) It is communicated to employees that this process is not a performance review, but rather an identification of what should be required for new employees.
- Employees will be given a period of time to complete the PVP, usually 10 - 14 days. Employees are encouraged to retain a copy of their responses for their records.
- Completed surveys are given to department heads for their review and input. Front line supervisors often work in collaboration with department heads during this process. Typically, this process takes 7 - 10 days.
- Department heads turn in the reviewed PVPs to Human Resources for any further input with the final product then provided to Paypoint HR for analysis.

Task 1D - Job Evaluation and Classification Development

Task 1D of the project acknowledges the job analysis information and supporting material. The city may have Paypoint HR utilize an existing classification method or choose to utilize Paypoint HR's Compensable Factor System (CFS). Once the job analysis PVP is distributed, Paypoint HR will:

- Facilitate collection of job descriptions, desk audits, and supporting materials from the Study Project Leaders or designated Human Resource department contact. The job descriptions, audits, and supporting reports will be reviewed and analyzed in detail along with other documentation to obtain an understanding of the duties and responsibilities assigned to each position.
- Identify the classification of existing positions utilizing the existing job evaluation system, review jobs, and characterize the internal equity relationships within the organization.
- Review all class specifications with the Study Project Leaders. Review each classification and score the classification using a point factor system or the system that the client has in place. Include an evaluation of results.
- Develop preliminary recommendations for the classification structure. The classification system designed at this point will be based solely on internal equity relationships and will be guided by scores for each classification. Essentially, a structure of classifications will be reviewed and classifications with similar scoring would be grouped into pay grades. The final decision on the minimums and maximums of the pay grades will be determined after the market data has been collected.

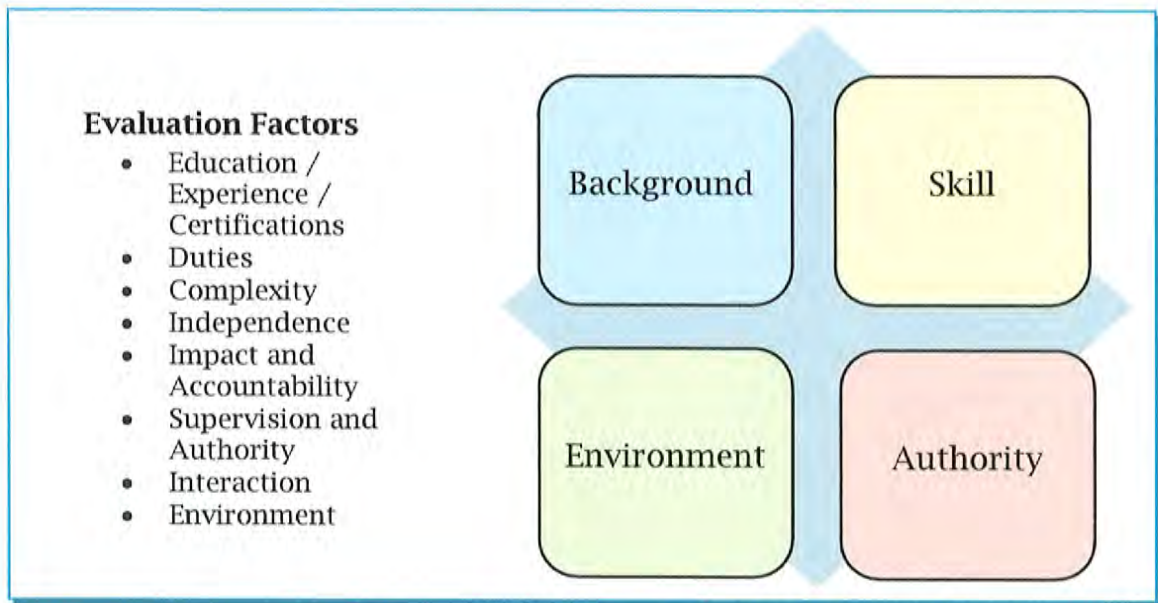


Figure 4 - Position Evaluation Factors (Example)

Prior to developing detailed class descriptions, our job evaluation will result in a classification plan concept and employee allocation discussion with the Project Team. We recognize the city will have its own factors to determine hierarchy. We will compare changes in business needs and operations, as well as any reorganization, with the established classification system and job families, as well as review internal relationships between classifications.

Our job evaluation method involves a quantitative approach. The whole position classification methodology examines your current evaluation criteria and augments it with other factors as needed. Our analysis will include our assessment methodology. We will list broad class concepts and highlight where significant changes may be recommended, such as, expanding or collapsing class series in the same functional area and/or separating or combining classifications assigned to different functional areas. We will review and analyze current classification series, the number of classifications and classification levels, and job families. We will also review and update established titling guidelines for the studied classifications for appropriate and consistent titling.

A detailed, incumbent-specific allocation list for each position included in the study will be prepared, specifying current and proposed classification title and the impact of our recommendations (reclassification upgrade or downgrade, title change, or no change). After we have completed this process, a meeting will be arranged to review any recommended changes to the classification plan with the Study Project Leaders.

After preliminary approval of the class concepts and allocation lists, recommendations for new and/or updated class descriptions will be developed for each proposed classification following the format approved by the client.

From the review of the PVPs, desk audit reports and any interviews, we will update duties, responsibilities, and minimum qualifications of each class specification, as necessary, or develop new class specifications if duties, responsibilities, and minimum qualifications have changed significantly. We will recommend new classification/class levels and/or operational changes, business needs, and any reorganizations that require new classifications. Analysis of FLSA, EEO, and ADA requirements will also be analyzed for compliance.

Index of Current to Recommend Job Classes

Current Job Class	New Job Class	Trans Code
Superintendent of Printing	Printing Supervisor	T
Support Services Project Manager	Delete	D
Survey Party Chief	Survey Party Chief	N
Surveyor I	Surveyor	M,D
Surveyor II	Surveyor	S,N
	Utility Locator	J
Switchboard Operator	Clerical Assistant	M,D
Systems Analyst	Systems Analyst	N
Transaction Codes		
M - Merge into Other Class	S - Split into Two or More Classes	
T - Title Modification	N - No Change	
D - Delete Class Title	J - New Job Class	

Figure 5 - Sample Index of Current to Recommended Classes

The Index of Current to Recommended Job Classes is an alphabetical listing of all job classes currently used by the client and the recommended disposition of each of those job classes and titles. Current data is from the payroll, class specifications, and/or job descriptions, classification plan, and PVPs. New data includes job class title and transaction codes.

Task 1E – Draft of Job Descriptions and Policy Guides

Task E of the project will draft a job class classification and allow for review by the city. This task includes the following activities, principally for new job titles and those that have substantially changed, namely:

- A draft copy of the revised/new class description with an allocation recommendation will be submitted to the Project Leaders.
- Department Heads and managers will receive a copy of their employees' draft job descriptions and will be asked to review their comments and feedback to verify and concur with the information provided.
- Subsequently each manager, supervisor, and employee will be given an opportunity to provide comments and concerns regarding any modifications to the classification structure and specifications.
- Our experience has been that this is one of the most critical phases of the project (but also one of the most time-consuming).
- Our proactive and effective communication process at this crossroad has always avoided formal appeals, adversarial meetings, or major conflicts after the study.
- Paypoint HR will provide a format for the client to show each employee whose position was studied, and how their position is being affected.
- The form will have two options for the employee's signature: one line is reserved for employees who have read and agree with their draft job description; the other line is reserved for employees who have read the draft class description and disagree with certain parts, want to make changes, want to add or delete information, or have general questions about the description and/or the process.

Task 1F – Develop Guide for Implementation of Changes and Draft Interim Report

A Draft Interim Report of the Classification Study will be completed and submitted to the client for review and comment. The report will contain:

- A recommended classification plan;
- A classification implementation and maintenance manual, including documentation regarding study goals and objectives, classification methodology, approach, and process, as well as analysis and resulting recommendations;
- The recommended allocation list, and classification title changes; and
- Classification concepts and guidelines, as well as distinguishing characteristics and other pertinent information for implementation and continued maintenance of the pay plan.

Once we have received the city's comments regarding the Draft Interim Report and have made any necessary changes, a Final Classification Report will be developed that is compliant with State and Federal Regulations.

Phase 2 Compensation Component

This Section of the study will result in the development of labor market survey parameters and the collection and evaluation of labor market survey data. The findings from the compensation component will be reviewed and analyzed to look for areas of possible improvement. Paypoint HR will create a pay structure that meets the city's objectives. We will give the city perspective on the economic impact adoption of the recommendations will have on the city. This will make the factors for implementation clear and help anticipate needed steps to meet the overall goals.

Task 2A - Identify Benchmark Positions and External Survey Comparator List

Task 2A of the compensation portion of the study will include identifying benchmark job positions and identifying a mutually agreed upon list of external comparators to be included in the external survey. In order to complete this, the following steps will be taken:

- Involving the Study Project Leaders and stakeholders as appropriate, in the decision-making process.
- Agreement on which agencies are included *PRIOR* to beginning the study. Our experience has shown that this is the most advantageous approach.
- Conducting a thorough review of all materials to date including: employee database, classification listing, interviews, compensation review, and meetings with the Project Management Team. This will be closely followed by an exploration of the Project Team's overall strategic compensation vision.
- Thoroughly reviewing the various components of existing compensation plans and policies as well as the regulatory environment surrounding compensation.
- Identifying highly competitive positions within the organization and customizing the survey where appropriate.
- Reviewing and discussing how a compensation program might be designed to support the organization's business strategy and organizational objectives.
- Confirming and discussing the Project Team's preferred percentile placement within the market place.
- Acknowledging the organization's policy with respect to internal pay equity and employee perceptions of fairness.
- Addressing the Project Team's philosophy with respect to employee retention including the role compensation plays in retention issues.
- Reviewing the Project Team's philosophy with respect to fiscal sensitivity and flexibility.

"Benchmark classes" are normally chosen to reflect a broad spectrum of class levels. The positions that are selected normally include classes that are most likely to be found in other similar agencies and will therefore provide a sufficient and valid sample for analysis.

Benchmark positions should encompass the entire range of positions from the beginning of the pay ranges to the end. There should be a number of positions equally interspersed among the pay scale. Positions that have been difficult to attract and retain excellent

employees should be included. Paypoint HR will offer information and examples for the Project Leaders to consider and which will provide a measurable, rational, fact-based methodology to determine the relative job worth within the organization (as required by the EEOC).

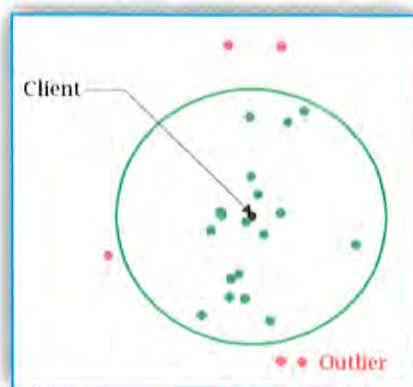


Figure 6 - Illustration of Economic Variance Using the Client as the Baseline

Paypoint HR will conduct an economic analysis of regional organizations to identify a preliminary unbiased list of appropriate comparators. The purpose of this step is to ensure the worthiness and legitimacy of using these organizations to develop recommendations. This adds validity to the findings and yields defensible results. We will keep in mind the Project Team's criteria on such factors as degree of competition for obtaining and retaining candidates for high quality staff, their location in the city's traditional recruitment areas, and their level of service. Paypoint HR uses objective parameters to determine the legitimacy of findings. Below is a list of possible criteria to consider when selecting organizations to be sampled:

Sample List of Selection Criteria

Median Housing Price	Unemployment Rate
Median Household Income	Labor Force Participation Rate
Cost of Living Adjustment	Proximity
Population	

Each organization considered is given a variance score related to data points and an aggregate variance score is created. This will help identify the organizations whose results will provide validity to the study. Upon identifying benchmark positions and the selected comparators, Paypoint HR will then create the document for surveying the selected organizations and conduct the external survey.

Task 2B – Design and Distribute Survey

In Task 2B of the study, it is anticipated that the creation and distribution of the external survey will take place. This analysis will include a detailed concise presentation of data to be collected. The survey will include job titles along with a brief summary of each position. This approach allows respondents to compare job description to job description and not just job titles, therefore ensuring true "matches" from the survey respondents.

Paypoint HR will send the survey to all comparators and if necessary, complete Freedom of Information Act (FOIA) requests. We conduct all of the survey distribution, data collection, and analysis ourselves to ensure validity of the data and to enforce quality control. While there is an industry standard of 5-15% response rate for surveys, Paypoint HR typically receives 25-40% response rates. While the surveys are out for distribution, Paypoint HR will further examine the existing compensation environment to establish a baseline and keep in contact with the Project Team.

Task 2C – Collect and Analyze Survey Data

Client's Job Title	Client's Job Summary	Match	Min	Mid	Max
Accounting Technician	Performs intermediate technical and clerical work involving the preparation and/or maintenance of fiscal or related records; does related work as required.	Exact Match - 100%	\$15.61	\$18.53	\$26.07
Administrative Assistant	Performs difficult skilled clerical work providing a variety of administrative, secretarial and record keeping duties; does related work as required.	Very Good Match - 75%	\$14.15	\$18.72	\$23.64
Benefit Programs Specialist I	Determines eligibility and re-determination of eligibility of individuals and families for financial assistance, food stamps, medical assistance, and other social services' benefit programs. Entry level.	Exact Match - 100%	\$19.92	\$19.95	\$33.26
Building Inspector	Performs intermediate technical work in the inspection of all phases of building plans and construction.	Exact Match - 100%	\$18.08	\$26.72	\$30.20
Chief Deputy Treasurer	Performs difficult technical and administrative work assisting in the operation of the Treasurer's Office; does related work as required.	Exact Match - 100%	\$35.77	\$45.37	\$59.74
Communications Officer	Performs intermediate skilled clerical work dispatching law enforcement, fire, rescue and other equipment and personnel usually in response to emergency situations; does related work as required.	Very Good Match - 75%	\$18.06	\$20.32	\$30.16
Communications Supervisor	Performs difficult technical work overseeing and participating in dispatching law enforcement, fire and rescue equipment and personnel to emergency and non emergency requests for service.	Very Good Match - 75%	\$20.95	\$25.92	\$34.99

Figure 7 – Sample of Job Summaries in External Survey

Following the distribution of the surveys, Paypoint HR will collect the data and conduct an in-depth review of the survey results with the Study Project Leaders, as appropriate. The purpose of this review is to identify any additional information needed or areas that require

further analysis. Paypoint HR will examine salary spread for all grades, ladders between grades, and identify the possibility of positions being compensated differently than intended from the existing plan. We will examine the distribution of employee salaries to highlight challenges and conduct an analysis of wage compression using Paypoint HR's proprietary statistical processes, if requested. Positions that contribute to compression are specifically identified for adjustment.

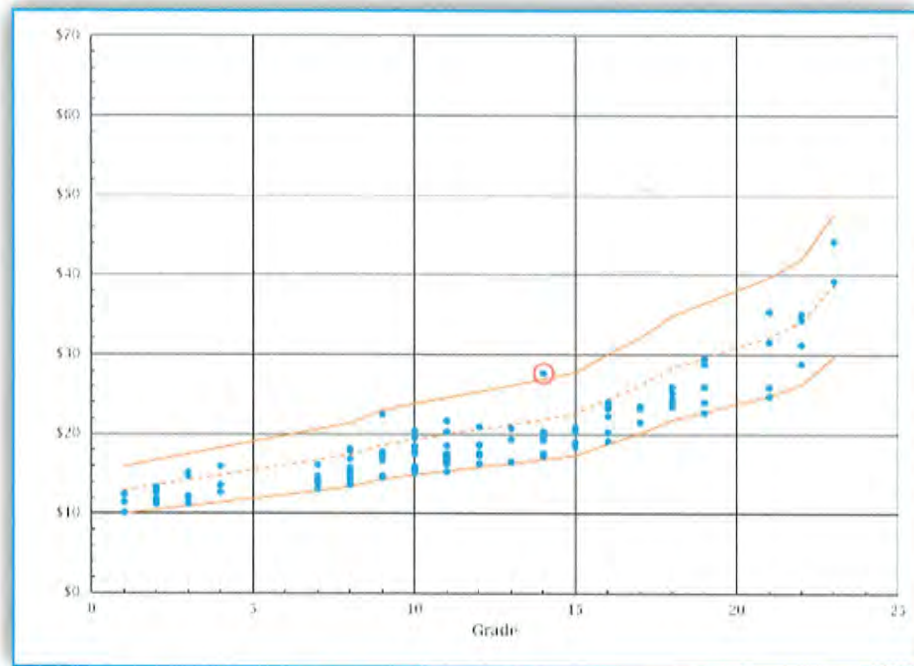


Figure 8 - Baseline Analysis of Client's Workforce

Task 2D - Internal Relationship Analysis and Alignment

To determine recommendations for internal equity, considerable attention will be given to this phase of the project. It is necessary to develop an internal position hierarchy based on the organizational value of each classification. By reviewing those factors, we will make recommendations regarding vertical salary differentials between classes in a class series (if recommended), as well as across departments.

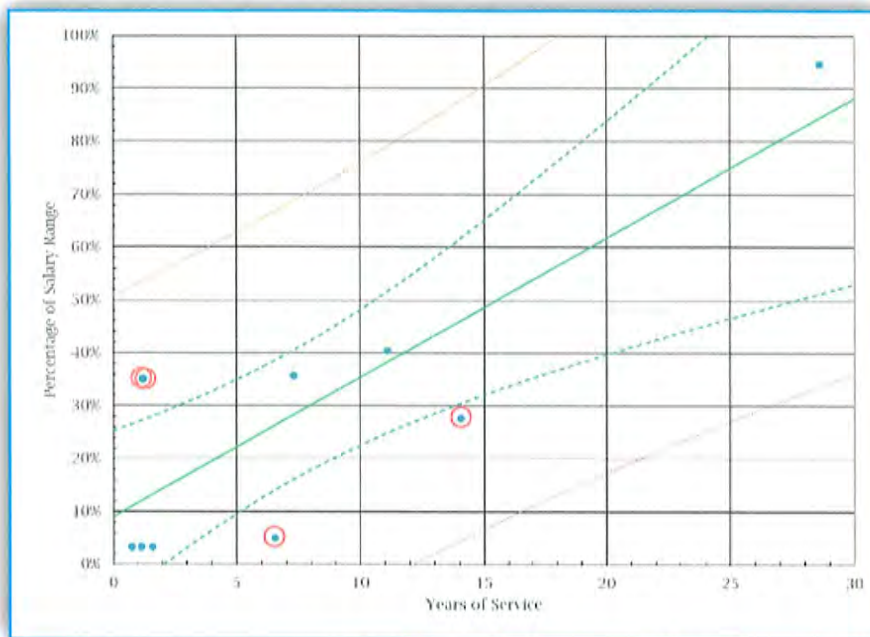


Figure 9 - Sample Internal Compression Analysis

Paypoint HR analytically develops an internal hierarchy based upon the job analysis responses. The ultimate goal of this critical step of the process is to address any internal equity issues and concerns with the current compensation system. We look for compression and inconsistencies. Our quantitative tool, Compensable Factor Score (CFS) system, allows us to objectively compare between certain classifications.

Current Grade	Job Title	CFS Score
25	Director of Public Works	95.7
24	Director of Fire & Rescue	83.4
24	Director of Human Resources	78.3
22	Deputy Director of Finance	43.5
FR 4	Lieutenant, Police	21.1
19	Senior Accountant	20.5
12	Crew Leader	13.9
13	GIS Specialist	12.4
2	Custodian	7.5

Figure 10 - Sample of Compensable Factor Score Results

We will create a sound and logical compensation structure for the various levels within each class series, so that career ladders are not only reflected in the classification system but also in the compensation system. The recommendations will contain pay differentials between levels that allow employees to progress on a clear path for career growth and development. Career ladders will be looked at both vertically and horizontally to mirror the classification structure that was developed during the classification section of the study. Paypoint HR's Compensable Factor Score (CFS) formulation provides a framework to construct an unbiased internal hierarchy of positions.

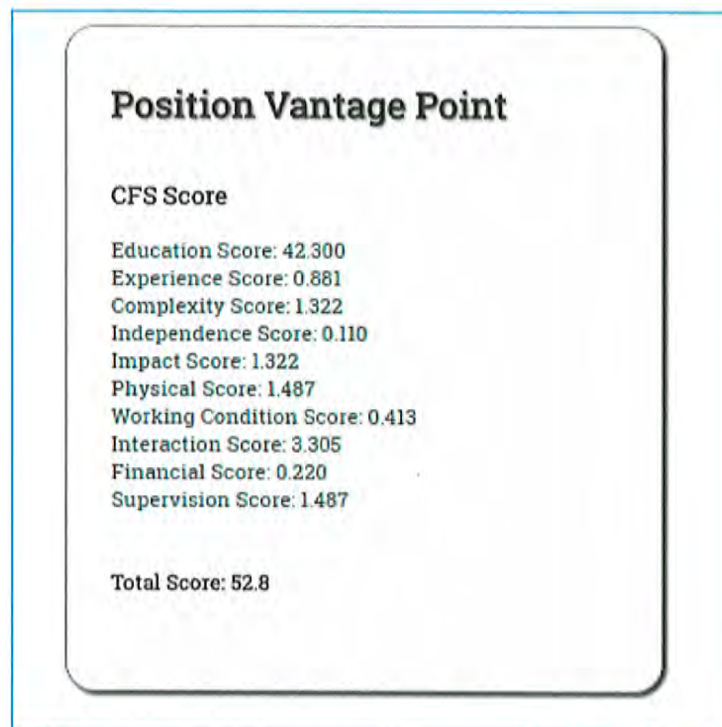


Figure 11 - Compensable Factor Score Example

The internal hierarchy is correlated with the findings of the external market, external equity, by using Paypoint HR's non-linear statistical algorithm. A 90% or greater correlation is typical, lending to confidence that both the internal and external equity are sound and appropriate.

Paypoint HR may choose to supplement the survey data with information from our own internal library. This helps to identify outliers and get a pulse on how the study results compare to the market as a whole.

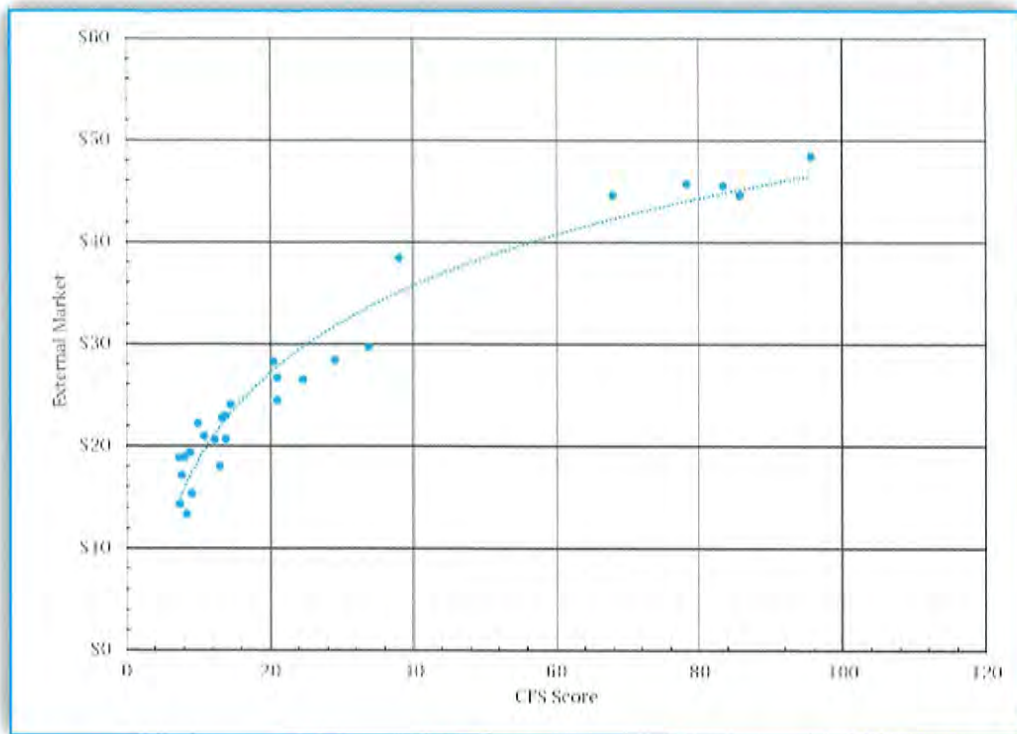


Figure 12 - Sample Comparison of Internal / External Hierarchy

Task 2E – Preparation of Draft Report

Depending on the data developed from the internal analysis, we will review and make recommendations regarding internal alignment of your salary structures including combining or expanding groups or salary scales. We will develop recommendations for pay grades and salary ranges for all classifications based typically on median salaries from the comparable agencies based on the organization’s overall compensation philosophy and policy. We will also analyze any pay compression issues to ensure internal equity, if requested.

- We will conduct a competitive pay analysis using the market data gathered to assist in the determination of external pay equity and the recommendation of a new base compensation level for each classification studied.
- We will conduct a comparative analysis to illustrate the relationships between current pay practices and the newly determined market conditions. We will also develop solutions to address pay equity issues. Our analysis includes information regarding the financial impact of addressing pay equity issues for the city. The end result is intended to create a market adjustment and implementation strategy supporting your goals, objectives, and budget considerations.

Positions will be categorized in a compensation ratio or "Compa-ratio" relating actual pay rates to market rates to determine if they are in-line with the external market. Positions will be classified by their Compa-ratio and determined to be either below, at, or above the market rate. We use these findings to make corrections to pay for each position which allows for fiscal impact analysis of recommendations.

	Accounting Technician I	Admin. Assistant	Asst. County Attorney	Asst. Landfill Manager
Market Percentiles				
20%	\$15.78	\$15.27	\$34.70	\$16.88
25%	\$17.17	\$16.03	\$36.37	\$17.91
30%	\$17.69	\$16.56	\$38.07	\$18.74
...
70%	\$22.92	\$22.18	\$52.69	\$24.75
75%	\$23.29	\$22.73	\$53.81	\$25.91
80%	\$24.27	\$23.75	\$55.44	\$26.88
Mean	\$20.25	\$19.51	\$45.41	\$22.29
Compa-Ratio	-1.6%	-6.3%	-11.3%	+8.4%

Figure 13 - Sample Compa-Ratio Results by Job Title

The Draft Final Report will be completed and submitted to the Study Project Leaders for review and comment. The report will provide detailed compensation findings, documentation, and recommendations. The report will include the following information:

- A proposed Salary Range/Plan document;
- Any alternative compensation plans identified;
- Reports addressing employees whose base pay either is below or exceeds the market rate;
- The option to implement the recommended plan in phases;

After an initial round of feedback from the Study Project Leaders, we will make edits and resubmit the draft to the Project Team for review and approval. Final meetings with the Project Team and stakeholders will be conducted and any final adjustments are made prior to delivery of the final report to the appropriate stakeholders. Once all of your questions and concerns are addressed, a Final Report will be created and submitted in a bound format and electronic format.

Positions Compensated Substantially Below Market (% Diff < -10%)	
Accounting Technician I	Assistant County Attorney
GIS Specialist	GIS Technician
Maintenance Supervisor	Network Technician
Permit Specialist I	Water Meter Technician II
Positions Compensated Below Market (-10% < % Diff < -5%)	
Administrative Assistant	Custodian
Deputy Director of Technology	Landfill Truck Driver
Maintenance Worker	Parks and Recreation Manager
Payroll Specialist	Senior Systems Analyst

Figure 14 - Sample External Market Results Summary

Task 2F - Deliver Final Report and Deliverables for Implementation

Paypoint HR typically works on tight schedules that demand extensive communication. We first listen to our clients to understand their specific needs and then create recommendations that fulfill the purpose of the study. Our final report reviews the city's background as related to the study and conveys complex concepts clearly and concisely. We feel this is one of our strongest attributes. An area of communication where we particularly excel is in the ability to communicate with employees at all levels of education and background. The concepts covered during employee outreach are reflected in the final report, as appropriate. This improves morale as the employees feel valued by knowing they have been heard. We are a liaison and have discovered opportunities and issues that would not have otherwise been utilized or addressed.

The final report includes an Executive Summary that summarizes the study methodology and gives recommendations for consideration by the city. The report highlights specific areas where an opportunity exists to improve the city's Classification and Compensation programs. The strategic position of the existing plan is reviewed in relation to the findings and shows comparisons. Recommendations that affect the city's budget are reviewed and their financial impacts are projected to ensure the city is able to support them. The Final Report is developed in a way that is relevant to the current market as well as allows the city to make a long-term strategic plan for attracting and retaining staff. The work product includes steps for implementation, training, and ongoing administration.

Our recommendations have been well received by our audiences. We have developed valued relationships and are considered by our clients and their employees as a trusted advisor. We

welcome the opportunity to work with the city to prove ourselves as an excellent service-oriented firm.

Salary Recommendations

The fiscal impact of the recommendations listed below are approximate costs for salary adjustments only. It does not factor in associated costs for employee related benefits.

1. Raise the salary of 13 positions that are *substantially* below market, first, at a cost of \$102,438.
2. Raise the salary of 52 positions that are below market, second, at a cost of \$145,571.
3. Adjust the salaries of positions that are near market with normal base-salary and tenure adjustments.
4. Discontinue making base-salary adjustments to the salaries of positions that are above or *substantially* above market until compensation is near market. Continue providing tenure-based salary bonuses.
5. Adjust only the salary scale by the Southern Mid-Atlantic Consumer Price Index (CPI) yearly to help ensure that the County's salary plan keeps up with market. Individual salaries would not be scaled by the CPI.

Figure 15 - Sample of Study Recommendations

Summary of List of Standard Deliverables

- Kick-off meeting with Project Team and collaborative development of the Project Communication Plan.
- Project planning and methodology.
- Briefing Sessions with All Employees to go over the scope of the project, their role, and to give direction on how to complete the job analysis.
- Job Evaluation report completed using scores from job analysis responses.
- Comparator Analysis reports to identify localities that compete for labor with the city.
- Development of agreed benchmark positions.
- External Market Survey for comparators with benchmark job titles and short job summaries.
- Update of Job Descriptions, where applicable, to include FSLA, EEO, and ADA compliance (sample provided upon request).
- Creation of Recommendations for Reclassifications report, including job title simplification.
- Development of a Compensable Factor Scoring System tailored to the city for use and maintenance of job evaluations and internal equity.
- Development of training for ongoing administration and implementation along with supporting materials and manual.

- Development of a salary structure based on the survey findings and job evaluations.
- Survey finding reports showing options for strategic position as compared to current position.
- Fiscal Impact report showing costs associated to the selected strategic market position.
- Cumulative Final Report for presentation which shows methodology, procedures, development of findings, work product deliverables, and the financial impact of recommendations.

Implementation

Communication with the Project Team and key stakeholders are described at each step in the process of our project methodology. We consider our audience for implementation to be the Project Team, managers, and employees. We have tailored our process to involve each at the appropriate times. We incorporate meetings, frequently asked questions, questionnaires, informal appeals, reviews and feedback sessions. Various media is used during the project to convey changes. We include: online access to information, written communication, forms, face-to-face meetings, electronic communication, as well as virtual meetings.

Weekly progress reports will be provided to the Project Team. Paypoint HR will also provide to the Project Team status reports every two weeks and as requested. We keep our clients fully abreast of all activities that Paypoint HR undertakes during the course of our projects to ensure timely completion and to short-circuit any issues that may arise.

- Paypoint HR provides forms for discussions with personnel regarding how the changes affect them individually.
- We create Job Discussion Request (JDR) and Job Discussion Guide (JDG) forms for employees and their supervisors to complete and submit to the Human Resources department. While employees may not always agree with our recommendations, they have a "second chance" to ensure that they have been heard and to continue the educational process regarding why specific recommendations were made.
- A manual of instructions and training materials regarding the administration of the proposed compensation system;
- A list of implementation issues, schedules, fiscal impact statements, cost projections, and communications surrounding our recommendations;
- A guide for rules, policies, and procedures for you in implementing, managing, and maintaining the compensation system;
- Train the trainer sessions; and,
- Customized software, unique for each client based on the results of the study, and support plan options.

Maintenance

The city will receive tools from Paypoint HR for continued maintenance of the adopted pay plan. Example of these tools include:

- Access to the CFS system for placement of new positions or positions that have experience a substantial change,
- Job description update processes and procedures, and
- A “Train the Trainer” guide for transfer of administration.

To conduct a proactive ongoing maintenance program for the client’s compensation structure, we recommend an in-depth review of the pay plan every three years to consider internal and external equity among key benchmarked positions. During interim years, where there are issues of concern, brief reviews and updates should be conducted. Paypoint HR will be available as needed to support the client in the implementation process. By developing an ongoing maintenance plan, the client should expect to see the benefits and return on investment through reduced turnover and fewer employee complaints.

Consultant Information

Paypoint HR is an innovative, cost effective, and technologically advanced solution for the public sector's need to provide internally equitable and externally competitive pay plans. We are an independent Woman Owned Small Business (WOSB) and have been assisting the public sector achieve their pay plan objectives since 2012. Our firm is in Kitty Hawk, North Carolina and Davidsonville, Maryland, which is in close proximity to the United State Naval Academy in Annapolis, Maryland and Washington, DC.

Our overall approach to the field is unique. Our founding members hail from different practice areas related to classification and compensation. These specialty fields include organizational design, compliance, research analytics, business strategy, and human resources. The common denominator that brings us together is helping our clients recruit and retain quality employees. We do this by collaborating on each project to give our clients strategic recommendations for achieving their goals. We believe we are the only firm that brings together experts from multiple specialty areas to design custom classification and compensation plans that give our clients a competitive edge in the labor markets where they compete.

Our team includes recognized experts in human resource management and understands that while we follow established standards, there is not a "one size fits all" solution to compensation management. The way we look at data is more thorough than our competitors. While we use "standard" calculations for determining pay, we also create ad-hoc reports that meet specific Client needs. We help develop compliant job descriptions and pay plans based on the most current regulations. Clients benefit from the compliance review and appeals processes through a reduction in grievances and an improved sense of equity. Our recommendations take into consideration the business and operational side of organizations.

Paypoint HR's personnel bring several decades of experience of providing total compensation solutions to the public sector. In our response to the Statement of Work, we explain in detail our business history, people, and processes to show the level of resources we bring to the city. Paypoint HR has staff ready to be deployed for this project and has the resources to confidently provide the city with exceptional service.

We are members of WorldatWork and the Society for Human Resource Management. Our personnel keep abreast of new and emerging trends through continuing education in their respective fields and collaborate on each project to bring best practices to our recommendations. Our personnel are well respected and have served as speakers for industry associations, financial organizations, universities, and more. Our personnel are also members of industry organizations and serve on the Board for several groups. Typical studies incorporate a custom external market survey. We also have industry data readily available for use in our assessments. Information we have access to include the most recent survey reports conducted by industry associations, updates to regulations on a federal and state level, as well as latest trends and best practices. We anticipate the client's input on specific survey sources it would like us to use. We feel our expertise, processes, people,

survey data library, and proprietary software distinguish Paypoint HR from other contractors and will help the client reach its project goals.

Our current workload allows us to commit the necessary staff members to the successful completion of the project. We welcome the active participation of the project team throughout the entire study but understand that they will be engaged with other priorities as well. Paypoint HR expects support from the client in communication with key staff, setting up meetings, providing meeting resources, as well as establishing reporting relationships, milestones, and timelines.

Karin Campbell and Dr. Rick Campbell are legally authorized to represent Paypoint HR and will serve as the main contacts for the project.

Project Manager – Primary Contact

Karin Campbell, SPHR, SHRM-SCP
695 Santa Maria Lane
Davidsonville, MD 21035
Karin@PaypointHR.com
(443) 336-4272

Technical Director – Secondary Contact

Dr. Rick Campbell, CCP
695 Santa Maria Lane
Davidsonville, MD 21035
Rick@PaypointHR.com
(540) 815-7837

Resumes

Paypoint HR has the following senior staff ready to be deployed for this project and has the resources to confidently provide the city with exceptional service. They are listed below:



Karin Campbell, SPHR, SHRM-SCP, IPMA-SCP

Master of Business Administration, University of Texas
Bachelor of Science in Business Marketing, University of Maryland

Mrs. Karin Campbell has led Human Resource initiatives for more than 20 years. She has helped over 700+ employers and 15,000 employees with the development and delivery of customized HR solutions for employee management programs; conducting labor cost analysis of employee administration, benefits, retirement, workers' compensation, federal, state, and local taxes; budgeting for human capital including recruiting, onboarding, benefits, risk management, training, and compliance; and planning, design, and implementation of payroll administration; health, dental, vision, life, and AD&D insurance; and pension, as well as ancillary benefits within a limited timeframe to large workforces.

She has consulted with clients and their employees on complicated employment topics. Her responsibilities also include development and maintenance of compliance and risk management programs. She has taught OSHA compliance as an adjunct professor. Currently she holds SPHR, SHRM-SCP, and IPMA-SCP designations and serves on the Board for the

ASHRM chapter. Karin has a strong understanding of current trends in the benefits industry. Karin worked from 1995-2002 for HRLogic, Inc., a wholly owned subsidiary of Fidelity Investments. Most recently Karin owned her own HR firm, Alpine HR, from 2003 until 2012, when she sold her business. In 2013, Karin along with her husband, Rick, formed Paypoint HR, an HR consulting firm which specializes in employee compensation for both private and public-sector concerns.

Karin's expertise has been utilized in studies that involve:

- Employee Outreach - She has developed time tested approaches to gaining employee buy in through effective communication and involvement of staff at all levels. She has created formats for briefing sessions, and orientations that follow accepted industry protocol and considers both the qualitative and quantitative aspects of data collection. Her approach has allowed for better understanding of the nuances within organizations and uses it to formulate recommendations and overcome obstacles that positively impact acceptance.
- Policy Design and Implementation - She has created a process methodology for implementation of classification and compensation recommendations. The flow of the process lends itself to clear transfer of administration and maintenance from plan adoption through to long-term application.
- Communication Plans - She has led successful projects by creating communication plans with the input of each client to recognize project milestones and progress. She has created relationship reporting to ensure projects are completed on time and within budget.
- Business Strategy - She analyzes the strengths, weaknesses, opportunities, and threats faced by each client and the community they serve to incorporate resources into the final recommendations that maximize return. She has helped clients face challenges in gaining the financial commitment necessary to adopt and implement recommendations.



Dr. Rick Campbell

Ph.D. in Engineering Science and Mechanics, Penn State University
Bachelor of Science in Applied Mathematics, University of Virginia
Certified Compensation Professional (CCP), WorldatWork

Dr. Rick Campbell's extensive education and experience in the field of mathematics has enabled him to understand highly technical issues. Because he has managed both internal and external clients, he has developed the ability to take the most advanced problems and convert them into easily understood terms and processes. He has applied this experience to the field of compensation and classification for the past 10 years.

He has worked for NASA GSFC, GE Aircraft, and Lockheed Martin Space Systems among others. His roles included Team Lead, Project Manager and Principal Engineer.

Dr. Campbell holds 7 U.S. and international patents for his creative ideas on product and process improvement. Rick has experience with Lean Six Sigma for both service organizations and manufacturing organizations. He brings his unique skills to Paypoint HR to improve the accuracy of our research findings and recommendations.

Rick's knowledge heavily influences the following areas of the study:

- Performance Based Pay - He has built pay plans that incorporate performance metrics and translates them into fair pay based on relevant goals. His plans maintain objectivity and are multifaceted. He has established performance review processes and standards for merit-based compensation pay. He has converted organizations to pay-for-performance that desired merit-pay programs and were limited by existing policy and structures.
- Big Data and Research Analytics - He has worked on projects that have required large data sets and has created the format to collect and manage the data that maintains integrity and validity. He has engineered programs that are user friendly yet robust in their functionality and interpolates data into meaningful information to a granular level.
- Trends analysis - He has reviewed and analyzed data that look for patterns and correlation to determine if they are valid indicators for comparison. He has looked at causality and correlation links to consider potential for predictability.
- Study Validity - He has determined appropriate metrics for comparison in the selection of comparator organizations and benchmark positions to ensure relevancy of findings.
- Financial Impact - He has applied both short-term and long-term implications of recommendations for clients to assist in the ability to project necessary funding and revenue sources.

Meetings

Regular virtual meetings with the project team would be held.

The first virtual meeting would be with directors and other supervisory personnel to introduce the project.

The second set of virtual meetings would be held over the course of two deals to brief all employees on the project including their involvement in filling out job analysis questionnaires and to set expectations for what they should expect in terms of results. Typically, we conduct 4-5 meetings each day to ensure that all employees have an opportunity to participate. A video recording can also be made for employees who are unable to attend.

A no-cost optional set of virtual meetings involving voluntary anonymous focus groups, open to all employees, to discuss work environmental questions. The goal is to provide a mechanism for employees to address matters that may help improve the work environment that they and their coworkers face while conducting their duties for the community. Typically, we conduct 4-5 meetings each day to ensure that all employees have an opportunity to participate.

Upon approval of the draft report by the project team, a final presentation to city council would be the next meeting. This meeting would be either virtual or in-person.

Additional, virtual meetings would be at no additional cost.

Tentative Timeline

Our professional experience is that comprehensive studies of this scope and for this size organization take no more than 16 weeks to complete, allowing for adequate position vantage point completion, interview time, classification description development, compensation data collection and analysis, review of steps by the client, the development of final reports, and any appeals. It is anticipated that that the project will be completed by the August 31, 2023 deadline.

Timely progress reports will be provided to the client. Paypoint HR will also provide to the Project Team interim reports as the project progresses. We keep our clients fully abreast of all activities that Paypoint HR undertakes during the course of our projects to ensure timely completion and to short-circuit any issues that may arise. A customized schedule would be constructed in conjunction with both Paypoint HR and the city to meet the project requirements.

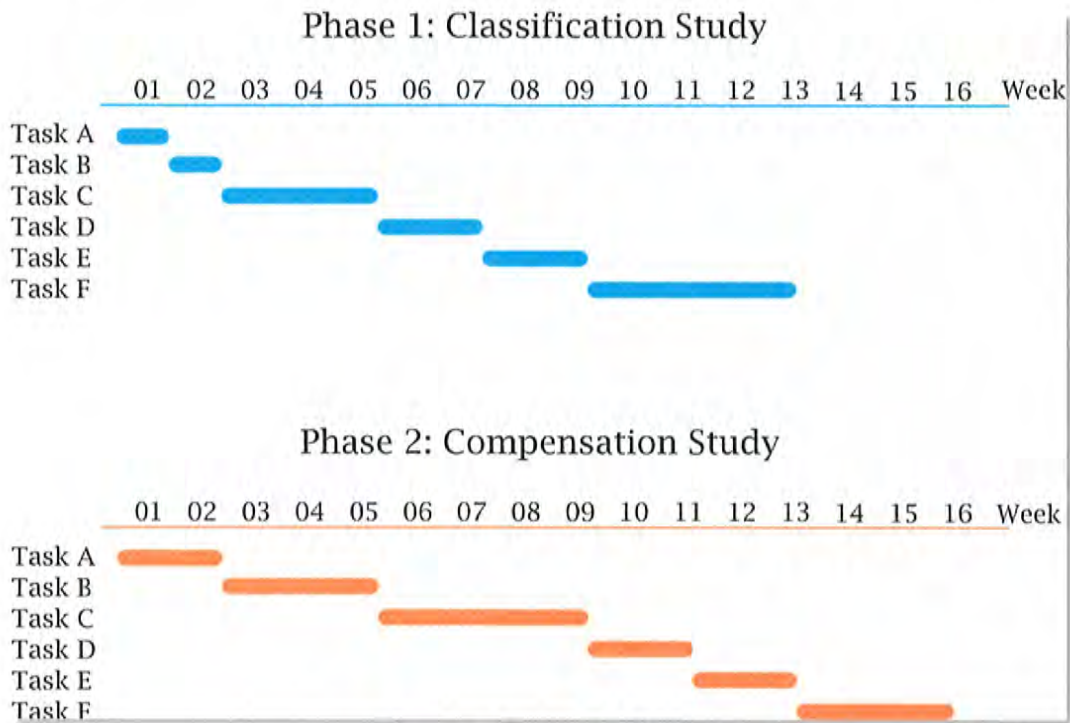


Figure 16 - Gantt Chart

Cost

PHASE 1 Classification Component

Task	Hours
A Project Start and Initial Meetings	12
B Baseline Data Collections & Initial Analysis	24
C Job Analysis Collection/Completion & Focus Groups	28
D Job Evaluation and Classification Development	24
E Draft Job Descriptions and Policy Guides	8
F Develop Guide for Implementation of Changes and Draft Interim Report	12
Subtotal Professional Hours	108

PHASE 2 Compensation Component

Task	Hours
A Identify Benchmark Positions and External Survey Comparator List	12
B Design and Distribution of Survey	24
C Collect and Analyze Survey Data	48
D Internal Relationship Analysis and Internal Alignment	32
E Preparation of Draft Report	24
F Deliver Final Report and Work Products for Implementation	12
Subtotal Professional Hours	152

Total Estimated Hours of Phase 1 & Phase 2	260
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The standard consulting rate for the senior personnel listed, consistent with the Federal GSA schedule, is \$125 per hour of service. For a project entailing 260 hours of service, the total fee would be \$32,500. Our fee includes expenses associated with travel, phone, materials, and supplies. The total is an estimate of the time needed. Regular invoices, including a thorough delineation of services rendered, would be on a net 30-day basis. Paypoint expects support from the client in communication with key staff, setting up meetings, and providing meeting resources, as well as establishing reporting relationships, milestones, and timelines.

Options: No additional cost for using Paypoint HR's evaluation system.

Provisions to Other Agencies: Paypoint HR agrees to make available to other Government agencies, departments, and municipalities the prices submitted in accordance with said terms and conditions therein, should any said governmental entity desire to buy under the terms of the proposal.

Appendix - Sample PVP Job Description Survey

Position Vantage Point



First Name

Last Name

Job Location

Department

Job Title

Full-time / Part-time

Job Summary

Please provide a summary for the purpose of the position in one or two sentences.

Where Position Fits

Complete the structure using job titles to show where your job fits. Use official classification titles only, not working titles.

Supervisor's Title

Job Titles of Peers / Co-workers (Reporting directly to same supervisor)

Jobs Reporting Direct to Position (if applicable)

Education and Experience

Minimum Education Level that Should be Required for Job Title

- | | |
|--|---|
| <input type="checkbox"/> No Degree | <input type="checkbox"/> Master Degree in a Related Field (MA/MS/MBA) |
| <input type="checkbox"/> High School Diploma / GED | <input type="checkbox"/> Master Degree Not in a Related Field (MA/MS/MBA) |
| <input type="checkbox"/> Trade School Certificate | <input type="checkbox"/> Specialist Degree in a Related Field |
| <input type="checkbox"/> Associate Degree in a Related Field | <input type="checkbox"/> Specialist Degree Not in a Related Field |
| <input type="checkbox"/> Associate Degree Not in a Related Field | <input type="checkbox"/> Doctorate Degree in a Related Field (PhD/JD/EdD) |
| <input type="checkbox"/> Bachelor Degree in a Related Field | <input type="checkbox"/> Doctorate Degree Not in a Related Field (PhD/JD/EdD) |
| <input type="checkbox"/> Bachelor Degree Not in a Related Field | <input type="checkbox"/> Other |

Degree Field Required for Job Title (e.g., Finance, Business Administration, Civil Engineering)

Required Certifications, Training, and Licensing for Job Title (e.g., Driver's License, CDL, CPR)

Upon entering position: the minimum number years of prior experience in profession required.
(e.g., For Police Lieutenant: 8 years as a certified sworn officer, all ranks including Officer and Sergeant)

- | | | | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 0 | 1 | 2 | 3 | 4 to 5 | 6 to 7 | 8 to 10 | More than 10 |

Upon entering position: the minimum number of years in preceding job in job series required
(e.g., For W/WWTP Operator III: 3 years as a W/WWTP Operator II)

- | | | | | | | | |
|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 0 | 1 | 2 | 3 | 4 to 5 | 6 to 7 | 8 to 10 | More than 10 |

Position Vantage Point



Equipment/Tools (e.g., GIS, Microsoft Office, Backhoe, Narcan)

Visual Acuity (check all that apply)

- Clarity of vision at 20 feet or more
- Clarity of vision at 20 inches or less
- Three-dimensional vision - ability to judge distance and space relationships
- Precise hand-eye coordination
- Ability to identify and distinguish colors

Regulatory (Enter number associated with category)

EEO Category Number (if known)

- 1 - Officials / Administrators
- 2 - Professionals
- 3 - Technicians
- 4 - Protective Service Workers
- 5 - Paraprofessionals
- 6 - Office / Clerical
- 7 - Skilled Craft Workers
- 8 - Service / Maintenance

FLSA Status and Exemption (if known)

- 1 - Non-exempt
- 2 - Exempt - Executive
- 3 - Exempt - Administrative
- 4 - Exempt - Computer
- 5 - Exempt - Professional Learned or Creative

Position Vantage Point



Duties and Responsibilities (to identify major duties and responsibilities)

EXAMPLE

Percent of time spent

40%

Priority
(Select one)

Essential

Very important

Important

Somewhat important

Marginal

Result Expected of the Work

Payroll administration for the maintenance department

Tasks Required to Achieve Result

Collecting payroll information from department employees on a weekly basis; reviewing the collected information to make sure that it is complete; forwarding all appropriate documentation (timecards, requests for time off, etc.) to the business office for processing.

Task 1

Percent of time spent

Priority
(Select one)

Essential

Very important

Important

Somewhat important

Marginal

Result Expected of the Work

Tasks Required to Achieve Result

Task 2

Percent of time spent

Priority
(Select one)

Essential

Very important

Important

Somewhat important

Marginal

Result Expected of the Work

Tasks Required to Achieve Result

Position Vantage Point



Duties and Responsibilities (to identify major duties and responsibilities)

Task 3

Percent of time spent

Priority
(Select one)

Essential

Very important

Important

Somewhat important

Marginal

Result Expected of the Work

Tasks Required to Achieve Result

Task 4

Percent of time spent

Priority
(Select one)

Essential

Very important

Important

Somewhat important

Marginal

Result Expected of the Work

Tasks Required to Achieve Result

Task 5

Percent of time spent

Priority
(Select one)

Essential

Very important

Important

Somewhat important

Marginal

Result Expected of the Work

Tasks Required to Achieve Result

Position Vantage Point



Work Environment (Check all that apply)

	Never (0%)	Rarely (1% - 15%)	Occasionally (16% - 40%)	Frequently (41% - 70%)	Regularly (over 70%)	Specific Examples
EXAMPLE: Standing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<u>Speaking at public events</u>
Sitting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Talking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Hearing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Standing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Walking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Driving	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Grasping, pulling, pushing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Stooping, kneeling, crouching, crawling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Climbing or balancing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Repetitive wrist, hand and/or finger movement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Work in high, dangerous places	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Work in confined spaces	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Operate mechanical equipment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Biohazard or bloodborne pathogens	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Required to wear respirator	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Fumes or airborne particles	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Risk of electrical shock	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

Note: Answer each question independent of any preceding questions. For example: a position that often involves complex and diversified tasks may also involve routine or repetitive tasks. Enter 1 to 5, 1 - Strongly Disagree with the statement to 5 - Strongly Agree.

Strongly Disagree	Somewhat Disagree	Neither Agree Nor Disagree	Somewhat Agree	Strongly Agree
1	2	3	4	5

Complexity *(Answer all that apply)*

- Question 1:** This position involves *routine or repetitive* tasks, processes, or operations requiring the application of well-defined rules, procedures, policies, guidelines, and/or instructions.
- Question 2:** This position involves generally *standardized* tests, processes, or operations requiring the *choice of action* within well-defined rules, procedures, policies, guidelines, and/or instructions.
- Question 3:** This position involves generally *diversified* tasks, processes, or operations requiring the *choice of action* within well-defined rules, procedures, policies, guidelines, and/or instructions.
- Question 4:** This position involves *occasional (16% - 40%) complex and diversified* tasks, processes, or operations requiring the *development* of rules, procedures, policies, guidelines, and/or instructions..
- Question 5:** This position involves *frequent (41% - 70%) complex and diversified* tasks, processes, or operations requiring the *development* of rules, procedures, policies, guidelines, and/or instructions.

Independence *(Answer all that apply)*

- Question 1:** My position primarily involves *detailed* work instructions with *close* supervisory review.
- Question 2:** My position primarily involves *detailed* work instructions with *regular* supervisory review.
- Question 3:** My position primarily involves *general* work instructions with *regular* supervisory review.
- Question 4:** My position primarily involves *broad latitude* on work tasks with *regular* supervisory review.
- Question 5:** My position primarily involves *broad latitude* on work tasks with *minimal* supervisory review.

Note: Answer each question independent of any preceding questions. For example: a position that involves employee training may also schedule tasks. Enter 1 to 5, 1 - Strongly Disagree with the statement to 5 - Strongly Agree.

Strongly Disagree	Somewhat Disagree	Neither Agree Nor Disagree	Somewhat Agree	Strongly Agree
1	2	3	4	5

Supervision Received *(Answer all that apply)*

- Question 1:** My position frequently (41% - 70%) is provided *established* policy and procedures.
- Question 2:** My position frequently (41% - 70%) is provided *specific* direction and task/project information needed is *generally* available.
- Question 3:** My position frequently (41% - 70%) is provided *general* direction and task/project information needed is *generally* available.
- Question 4:** My position frequently (41% - 70%) is provided *general* direction and task/project information is usually *not readily* available and must be sought.
- Question 5:** My position frequently (41% - 70%) is provided *minimal* direction and task/project information is *regularly* vague.

Supervision Responsibilities *(Answer all that apply)*

- Question 1:** My position involves the training and guidance of other employees and provides input to supervisors with respect to employee performance.
- Question 2:** My position involves the assignment and scheduling of tasks of others.
- Question 3:** My position is directly responsible for the performance of others.
- Question 4:** My position directs employee performance evaluation including hiring, promotion, discipline, and termination.
- Question 5:** My position has absolute authority to hire, discipline, and terminate employees with the involvement of human resources.
- Question 6:** Total number of people who report to your position in the organization. (E.g., For a department head, all employees in the department would be included.)

Note: Answer each question independent of any preceding questions. For example: a position that is occasionally somewhat strenuous may also be occasionally very strenuous. Enter 1 to 5, 1 - Strongly Disagree with the statement to 5 - Strongly Agree.

Strongly Disagree	Somewhat Disagree	Neither Agree Nor Disagree	Somewhat Agree	Strongly Agree
1	2	3	4	5

Impact *(Answer all that apply)*

- Question 1:** Mistakes made in my position typically lead to only minor costs, waste, or inconvenience.
- Question 2:** Mistakes made in my position may lead to some costs, waste, or inconvenience.
- Question 3:** Mistakes made in my position may lead to significant costs, waste, or inconvenience.
- Question 4:** Mistakes made in my position may lead to major costs, waste, or inconvenience and short-term impact to the direction, goals, and reputation of the organization.
- Question 5:** Mistakes made in my position may lead to major costs, waste, or inconvenience and long-term impact to the direction, goals, and reputation of the organization.

Physical *(Answer all that apply)*

- Question 1:** On occasion (16% - 40%), my position is slightly strenuous often requiring minimal physical exertion and/or lifting of minimal weight (< 5 pounds).
- Question 2:** On occasion (16% - 40%), my position is somewhat strenuous often requiring light physical exertion and/or lifting of light weight (< 20 pounds).
- Question 3:** On occasion (16% - 40%), my position is strenuous often requiring some physical exertion and/or lifting of moderate weight (< 40 pounds).
- Question 4:** On occasion (16% - 40%), my position is very strenuous often requiring physical exertion and/or lifting of heavy weight (< 60 pounds).
- Question 5:** On occasion (16% - 40%), my position is extremely strenuous often requiring substantial physical exertion and/or lifting of especially heavy weight (> 60 pounds).

Note: Answer each question independent of any preceding questions. For example: a position that involves interaction with vendors may also involve interaction with senior managers. Enter 1 to 5, 1 - Strongly Disagree with the statement to 5 - Strongly Agree.

Strongly Disagree	Somewhat Disagree	Neither Agree Nor Disagree	Somewhat Agree	Strongly Agree
1	2	3	4	5

Working Condition *(Answer all that apply)*

- Question 1:** My position *rarely (1% - 15%) or never (0%)* involves exposure to uncomfortable temperature, noise, chemicals/gases, contagious diseases, airborne pathogens, and/or physical trauma.
- Question 2:** My position often involves *occasional (16% - 40%)* exposure to uncomfortable temperature, noise, chemicals/gases, contagious diseases, airborne pathogens, and/or physical trauma.
- Question 3:** My position often involves *frequent (41% - 70%)* exposure to uncomfortable temperature, noise, chemicals/gases, contagious diseases, airborne pathogens, and/or physical trauma.
- Question 4:** My position often involves *regular (over 70%)* exposure to uncomfortable temperature, noise, chemicals/gases, contagious diseases, airborne pathogens, and/or physical trauma.
- Question 5:** My position often involves potentially *life-threatening* exposure temperature, noise, chemical/gases, contagious diseases, airborne pathogens, and/or physical trauma.

Interaction *(Answer all that apply)*

- Question 1:** My position requires *frequent (41% - 70%)* interaction with employees or supervisors within my work area.
- Question 2:** My position requires *frequent (41% - 70%)* interaction with employees and supervisors of other departments.
- Question 3:** My position requires *frequent (41% - 70%)* interaction with administrative and technical staff including those outside the organization, i.e., vendors.
- Question 4:** My position requires *frequent (41% - 70%)* interaction with executive level employees, senior managers, and directors.
- Question 5:** My position requires *frequent (41% - 70%)* interaction with individuals outside the organization including community leaders, citizens, and the media.

Position Vantage Point



Note: Answer each question independent of any preceding questions. For example: position that involves petty cash purchases may also manage the department budget. Enter 1 to 5, 1 - Strongly Disagree with the statement to 5 - Strongly Agree.

Strongly Disagree	Somewhat Disagree	Neither Agree Nor Disagree	Somewhat Agree	Strongly Agree
1	2	3	4	5

Financial *(Answer all that apply)*

- Question 1:** My position is responsible for minor/petty cash purchases.
- Question 2:** My position is involved with financial/budgetary matters including purchase orders, payments, grant funds, employee benefits, and the like.
- Question 3:** My position manages the budget for the department / work unit.
- Question 4:** My position allocates funds for the various departments / work units.
- Question 5:** The greatest value that my position has purchasing authority without approval by another individual or external authority. *(Select only one)*
 - None
 - Less than \$5,000
 - Less than \$50,000
 - Less than \$1,000
 - Less than \$10,000
 - More than \$50,000
 - Less than \$2,500
 - Less than \$25,000

Additional Information



Proposal for City of Cambridge
Classification and Compensation Study

Due: March 22, 2023
4:30pm

Contact: Blair Johanson
Managing Consultant
blair@jerhrgroup.com,
479-521-2697 x202

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Cover Letter

Cambridge City Hall
Attn: Caroline Moe
300 3rd Ave NE
Cambridge, MN 55008

Dear Ms. Moe,

We are pleased to submit our proposal in response to the Request for Proposal issued by the City of Cambridge to conduct a Classification and Compensation Study. We have addressed the specific items requested in the RFP on the following pages, particularly the objectives, steps, timing, and fees involved in the project, and information regarding the professional qualifications and experience of the JER HR Group team. The contents of this proposal remain valid for a period of 90 days from the proposal due date.

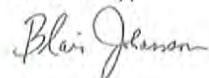
Founded in 1990, JER HR Group is a Domestic Limited Liability Company, registered as such in the State of New York. Our headquarters are in New York City with full-service offices in Greensboro, NC; Columbia, SC; Denver, CO; and Fayetteville, AR. Our main website is www.jerhrgroup.com. JER HR Group is a certified Minority-Owned Business in the State of New York and a HUB certified Minority-Owned Business in the State of North Carolina.

JER HR Group has a team of over thirty highly credentialed professional consultants with an average of 20 years of in-depth, hands-on, bottom-line oriented human resource experience. Many of our consultants have designations as Professional and Senior Professional in Human Resources through both the Human Resource Certification Institute (HRCI) and the Society for Human Resource Management (SHRM). In addition, four have served on SHRM State Councils. We work closely with our partners to ensure open and effective communications and work through an iterative process, developing a close working relationship and a firm understanding of the client's programs, operations, structure and priorities.

We will assign a Senior Project Manager for this project who will manage the project from its initiation to its completion. This senior manager will act as a single point of contact for you and your team throughout the course of the project. Throughout the project, our staff will monitor progress against a delivery schedule and alert all parties should an issue occur. All issues will be openly addressed and managed as they arise. We provide reports to ensure that all stakeholders are fully informed of the status of the project as it progresses. We manage projects proactively with status and issue tracking including progress reporting. Effective, open and clear communication clearly identifying activities and responsibilities are utilized to ensure timely delivery.

We would very much welcome the opportunity to partner with The City on this study. If you have any questions, please contact Blair Johanson, Managing Consultant at blair@jerhrgroup.com or 479-521-2697 x202.

Sincerely,



Blair Johanson, Managing Consultant

Statement of Understanding of the Work

City of Cambridge ("The City") seeks consulting assistance in conducting a comprehensive review of the City's current job classification and compensation system to ensure it is internally equitable, externally competitive, and legally defensible.

With the goal of evaluating the internal position relationships and external market comparisons for all positions within the City, this project is intended to achieve the following primary objectives:

- Review the existing job descriptions and physical requirements.
- Review the existing job classifications within the existing system to determine job value for each position with recommendations for necessary adjustments.
- Review our current classification system for appropriate number of grades/steps based on our current job classifications.
- Review our current classification system and recommend solutions for addressing pay compression. Conduct an external market study using comparable cities (recommend comparable cities) and provide recommendations for adjustments to the City's pay plan along with a method/system to ensure continuing consistency with the market.
- Test recommendations to ensure compliance with the State of Minnesota's State Equity Compliance requirements.
- Explore and research additional compensation benefits, that are compliant with Minnesota's Pay Equity.
- Present findings and recommendations, including written and oral reports and policies at various meetings such as employee and City Council meetings.

Workplan and Deliverables

Project Initiation Phase

Step 1. Project Initiation Meeting(s)

- *Confirm project scope, deliverables and timelines:* Agree on steps to be taken at each phase of the project, work products to be delivered, and a timetable for completing each project phase.
- *Define competitive labor market:* Discuss The City's positions, the types of peer organizations to be included in the market pricing analysis, and criteria to capture the most relevant data pertaining to the labor market(s) in which The City competes. Criteria would typically include the organization type, geographic location, staff size, and budget size. Comparisons will be made to other cities, other comparable not-for-profit organizations, and for-profit companies, if/as appropriate.

Step 2. Obtain background information including:

- Organization charts
- Current job descriptions for all discreet titles in a word.doc or word.docx format.
- List of all staff by salary, job title, current salary range (if available), gender and race, time in position, hire date, birth date, hours worked, department, and location.
- Any industry- or location-specific published data sources to round out our dataset (if applicable); and
- Current financial data including operating budget, revenues, and balance sheet.

Step 3. Review and update current compensation philosophy, policies and practices.

- Discuss and facilitate updating of a competitive compensation philosophy. This process may include additional members of The City's leadership and HR Department. As a deliverable, your consultant will prepare a draft of a competitive compensation philosophy for review and approval.
- Discuss The City's current compensation practices and policies and related issues including: the perceived competitiveness of pay levels; ability to recruit and retain staff; approaches to pay delivery (merit, general, incentive); job title structure; and salary administration practices. We will also discuss the strategy to target salary levels in relation to the market. Policies will be updated as a result of discussions.

Project Initiation Deliverables

We will complete the project initiation steps to include confirmation on project scope, deliverables, timeline, defined competitive labor market and data sources, request and receipt of background information, job descriptions, and review and update for compensation philosophy, policies and practices.

Classification Phase

JER HR Group leverages our own proprietary software, DBCOMPENSATION™, to complete the classification process. This software allows for management of an active database with the job title classification descriptions, including an efficient editing function, collaboration email feature and the ability to view and save classification in various file formats inclusive of Microsoft Word. More information on DBCompensation is available at the end of this proposal.

Step 4. Enter all 42 job descriptions into software.

- Transfer The City's current classification descriptions into the DBCompensation 10.0 software database. General heading information, purpose statements and duties/responsibilities will be transferred into the software's Position Analysis Questionnaire format for each of the job title classification descriptions.
- If the job descriptions do not exist, the electronic software PAQs will be utilized to help employees, supervisors, managers and human resources professional develop job descriptions for The City's jobs.
- Each classification description will be produced in an electronic file format that is comprehensive, consistent and compliant with employment laws.

Step 5. Assign scoring for the 15 factors, grouped into three major categories.

Skill Requirements: General Experience, Management Experience, Initiative and Ingenuity, Education, Mental Demand and Analytical Ability/Problem Solving.

Responsibilities: Responsibility for Work of Others (Supervision), Responsibility for Funds, Equipment and Property, Responsibility for Accuracy and Accountabilities (End Results).

Contacts/Human Relations/Efforts: Contacts with Public, Contacts with Employees, Machine Operations, Working Conditions, and Physical Demands.

- Once classifications have been transferred into the software database, we will complete this process by selecting the appropriate scores for the fifteen factors, the remaining computer skills, and physical demands and working conditions drop down selections that mirror The City's current job descriptions by job title.
- This process encourages objective classification descriptions and minimizes legal risk considerations when completed for the classification requirements and not for the employee in the classification.

Step 6. Conduct FLSA and EEO audit of jobs

- Audit all exempt/non-exempt classification designations for classification specifications to comply with current Fair Labor Standards Act (FLSA) regulations. We will use the job valuing system to discover those easily-identified exempt and non-exempt positions based on job values and narrow the number of positions that need great review for FLSA exempt tests.
- Audit all classifications for appropriate Equal Employment Opportunity (EEO-4) job categories.

Classification Phase (continued)

- As part of the classification review process, the JER HR Group consultants, with input from Department Heads and the Human Resources Director will determine if similar job titles/positions can be grouped or eliminated, reducing the number of redundant job descriptions where applicable.

Step 7. Assign job values

- In collaboration with The City, we will assign a job evaluation value to each job description provided during the Study's job classification process. The City will have access to the DBCompensation job valuing system and the JER HR Group project lead consultant will demonstrate the use of this system which supports the classification and compensation system. The consultant, with input from the Human Resources Director and Department Heads, will determine if any jobs have been understated or overstated in value based on the surrounding positions on the job valuing summary table. The consultant will present and explain the resulting job classification structure to The City's senior management team members.

Step 8. Presentation

- The JER HR Group lead consultant will present and explain the resulting job classification structure to The City's chosen review team.

Classification Deliverables

With completion of the classification section steps, The City will receive and have access to updated job descriptions that are comprehensive, complete and compliant with employment regulations. In addition, all full-time positions inclusive of public safety uniform positions where applicable will be internally valued using the *DBCOMPENSATION™*, 15 factors job rating system. The consultant, with input from the Human Resources Director and Department Heads will finalize the job ratings and present and explain the resulting job classification system.

Compensation Phase

Step 9. Compare The City jobs and pay to external jobs and pay for 42 job titles.

- JER HR Group will compare eight (8) to ten (10) government or private organizations, located within an appropriate recruitment area radius of The City that are deemed viable competitors. The comparison organizations will not be selected solely based on comparable city size, but also based on their likelihood to be recruitment competitors. (See Step 1 above, second bullet)
- We will also compare The City's jobs to additional surveys for management and professional positions where salaries may not be competitive in the local market area. JER HR Group consultants have access to national survey data sources that can index aggregated pay data to a particular market area. We have found these sources to be beneficial when included with municipality data from targeted cities. In addition, we would like to recommend use of the Department of Labor Bureau of Labor Statistics salary survey data as another source for public and private entities in The City's area.
- Determination of Benchmark Classifications to be utilized for the market pay study with input from The City's leadership team.
- Complete a salary study to include pay data comparisons to set up The City public safety department on a pay step and grade structure.
- Make recommendation for a new pay plan system which considers employee retention, longevity, along with cost of living and merit.
- Identify potential pay compression issues and provide suggestions for solutions.

Step 10. Review for internal and external pay equity

- The JER HR Group consultants will recommend mechanisms to maintain both internal and external pay equity for The City's employees.
- Using the newly developed salary grade and range structure, we would analyze the salaries paid to staff within each discrete grade level/job level by gender and race, as well as by aggregate or multi-incumbent titles, where applicable.
- To the extent that there is not a clear and defensible rationale for significant differences in pay, we would make recommendations for The City to consider regarding appropriate adjustments to rectify any disparities.
- In addition, as part of the final study report, the JER HR Group consultants will recommend the frequency of market surveys to assess The City's competitive position relative to The City's adopted total compensation philosophy.

Step 11. Recommend a pay increase plan

- Recommendation for a pay increase system will consider employee retention, longevity, cost of living and merit.

Compensation Phase (continued)

- The DBCompensation software (proposed grade and steps table for the merit pay plan employees) will be used to determine recommended employee pay placement on the new pay table and to determine future pay increases based upon the determined market values for job categories for the current fiscal or additional fiscal year budgets depending on budget constraints.

Step 12. Identify potential pay compression issues, suggest solutions (Optional)

- Analysis and discussion of factors that lead to pay compression issues.
- Determine if such factors are present and have fostered pay compression issues.
- Recommend solutions to reduce, mitigate or eliminate pay compression.

Compensation Deliverables

We will upload employee census data and complete an external market pay study survey with The City benchmark positions and pay comparisons from government, private and other like-type entities within the identified recruitment area along with published compensation data. Develop, present and recommend new pay plan structure and system that fosters internal pay and position equity and external pay competitiveness. Complete initial draft report with study findings, recommendations, associated costs and timeline for implementation. Complete, present and discuss final study report with an executive summary, exhibits, and other related documents for consideration and approval by City leadership and City Council as appropriate.

Benefits Phase

JER HR Group consultants and the firm's staff have developed, distributed, compiled and reported the annual salary and benefits surveys for the Arkansas Compensation Association, the Northwest Arkansas SHRM Chapter (NOARK) and the Arkansas Municipal League. We have a significant amount of experience working with salary and benefits surveys for these organizations and with other counties and municipalities. We believe that this experience will be beneficial in helping The City achieve success with its salary and benefits surveys.

JER HR Group consultants will work with The City to develop a survey form for employee benefits inclusive of the following:

- Retirement savings program (457/401k/401a) employer contributions in dollar value or percentage of pay.
- Health/dental/vision insurance, life insurance – employer-paid premium levels, employee premium, and plan design options.
- Paid time off benefits (vacation, sick leave, compensatory, holiday, military, fit for duty, etc.) – rate of accrual, days per year, etc. as applicable.

The preparation of the benefits survey form, distribution of the survey, appropriate follow-up to encourage participation in the survey and the benefits survey analysis will take two days to complete.

Preparation of Required Significant Deliverables

Step 13. Create initial drafts of reports and submit for review

- We will prepare a complete summary and final written report that can be used to explain and justify any recommendations to modify existing jobs, impact on pay scale or benefit offerings. The Report will include a suggested timeline for implementation of recommendations by The City including a prioritization of recommendations, support and training.

Step 14. Make changes and finalize reports, submit final to key stakeholders.

- Revise, edit or add information to draft report based on input from The City's leadership team.
- Finalize executive summary, report tables, graphs, worksheets, recommendations and other related documents and content for final report and deliverables.

Step 15. Presentation to key stakeholders

- A formal presentation will be made to City leadership and City Council as appropriate at the completion of the study. The lead project consultant will present the final report, recommendations, implementation options and associated cost estimates.

Step 16. Train HR staff on maintenance of plan/software

- If a decision is made by The City to lease and use the software on completion of the project, JER HR Group principal consultants will train The City's Human Resources staff on internal compensation analysis and data utilization techniques. Your Human Resources staff will be equipped to conduct internal compensation system maintenance efforts with the DBCompensation software. Training for the internal job valuation and salary administration process will take four hours. This virtual training session will be conducted by one of the JER HR Group principal consultants. If The City decides to forgo licensing or using the compensation system software after completion of the project and wants to secure job valuing consulting services, a post project services agreement will be a viable option.

Preparation of Required Significant Deliverables

Complete initial draft report with study findings, recommendations, associated costs and timeline for implementation. Complete, present and discuss final study report with an executive summary, exhibits, and other related documents for consideration and approval by City leadership and City Council as appropriate.

Meeting/Communications Outline

Meeting Type	City Participants	Purpose of Meeting
Project Initiation (can be onsite)	Entire Project Team	Overview of the process, answer questions, finalize scope and schedule, information requests.
Job Descriptions	Department Heads	Meetings to review and gain clarification on job descriptions.
Update/Feedback	Project Team / Leadership / HR	Updates on project status, explanations of approach and gain feedback to proceed
Draft presentation	Project Team / Leadership	Consultants present draft reports for approval
Presentation to employees	City employees	Explain the new salary structure and help employees understand reasoning and equity
Final Presentation (can be onsite)	Project Team / Leadership / Council	Presentation of final salary structure and pay plan

Note: These is an example of our typical meeting schedule. We customize our meetings, requested participants and scheduling according to the needs of each individual client. Some of the above listings may be easily accomplished via email and may not need an actual meeting.

There will be no additional charge for up to three (3) additional virtual meetings. Additional onsite meeting cost is addressed in the Cost Proposal section.

Cost Proposal

Cost Sheet Summary based on Services/Fees Described in RFP Sections and Paragraphs

	#UNITS	Price per unit	Totals
Project Initiation Phase (fixed price), includes:			\$ 3,000.00
Meetings			
Obtain background information			
Review and update current compensation philosophy, policies and practices			
Classification Phase, includes:	45	125	\$ 5,625.00
Entry of job descriptions into software			
Assign scoring for 15 factors			
Conduct FLSA and EEO audit of jobs			
Assign job values			
Presentation to key stakeholders			
Compensation Phase, includes:	45	325	\$ 14,625.00
Compare City jobs and pay to external jobs and pay for 45 titles			
Review for internal and external pay equity			
Recommend pay increase plan			
Review for Compression issues and recommend solutions			
Benefits Survey Phase(fixed price), includes:			\$ 3,000.00
Preparation of the survey form, distribution, reminders, and survey data analysis			
Required Significant Deliverables (fixed price), includes:			\$ 1,500.00
Create initial drafts of reports and submit for review			
Make changes and finalize reports			
Presentation to key stakeholders			
Train HR staff on maintenance of plan/software			
Travel			\$ 4,000.00
Travel for two on-site visits			
TOTAL FOR SALARY SURVEY AND CLASSIFICATION/COMPENSATION WORK (Not to exceed per scope of work listed)			\$ 31,750.00

If The City would like to maintain its own compensation and classification system in the future, we offer a subscription to the DBCompensation software. More information is included later in this proposal.

This cost proposal includes all incidental expenses involved in developing the report and presentation virtually, plus two onsite visits (generally one at the beginning of the project, and one at the end for presentations). Additional onsite visits involving travel will be billed separately for hourly time spent (at \$180 per hour) and actual expenses like travel cost, accommodation and other related travel expenses, not to exceed \$2,000 per day in total.

Qualifications of Our Firm

JER HR Group, a **leading HR and Compensation consulting firm in existence since 1990**, is headquartered in New York with additional offices in North Carolina, Iowa and Arkansas. Our consultants have extensive experience working with a variety of leading local, national, and international organizations to address their HR and compensation consulting needs. JER HR Group is a New York State **certified Minority Owned Business** and a North Carolina certified HUB business committed to promoting diversity within the firm and through its practices.

With the recent merger between **JER HR Group and the Johanson Group**, JER HR Group has expanded its clientele with additional private and public sector clients. In addition, with the induction of Johanson Group, JER HR Group is now able to offer an optional SaaS software (DBCompensation™) for continued HR Compensation management.

We have developed in-depth knowledge supporting clients at a **variety of industries, including municipalities, cities and other public entities**, working in both union and non-union environments. We provide customized expert assistance tailored to the individual needs and challenges of each valued client. We work closely with Human Resources Departments, senior executives, as well as Boards and Councils to develop solutions that are aligned with our clients' mission, structure, budget and staffing.

In the past 31 years, we have developed our own process model that provides an opportunity for us to leverage our own database in addition to external published sources, providing a unique perspective. Over time, our client list has become long and our percentage of returning clients is very high. In fact, approximately **80% of our current clients come back to us year after year** for their compensation needs.

Our Compensation Consulting Division, with a **focus on Total Rewards strategy**, offers the following services to assist clients in establishing total compensation approaches that are competitive, but also assure that their compensation program complies with regulatory requirements:

Compensation Consulting

- Total Rewards/Compensation Strategy
- Base Salary Management
- Incentive Compensation
- Custom Compensation Surveys
- Executive Compensation
- International Compensation
- Intermediate Sanctions
- New York State Executive Governor's Order #38

HR Review Services

- FLSA Reviews
- Organization and Staffing Review
- Performance Management Process Review
- Comparative Benefits Analysis

Timeline

Pending the timely arrangement of meetings and calls to review key deliverables, we anticipate delivery of the draft report within 60 days from Project Initiation and receipt of all necessary background information.

The following proposed timeline can be revised based on The City's needs.

Tasks/Deliverables for Project Initiation Phase	Week for Completion
1. Project Initiation Meeting – finalize timeline and expectations and agree on comparison organizations for market study	Week 1
2. Gather/review The City's information	Week 1
3. Review and update organization's compensation philosophy, policies & practices	Week 2
Tasks/Deliverables for Classification Phase	
4. Enter all job descriptions into software	Week 2
5. Assign degrees for the 15 factors & input other job descriptions detail	Week 2
6. Assign and review job value for each job description and recommend class/grade structure	Week 3
7. Presentation to client senior management for input/changes	Week 3
Tasks/Deliverables for Compensation Phase	
8. Compare The City's jobs and pay to external jobs and pay	Week 4
9. Review for internal and external pay equity	Week 5
10. Recommend a new pay plan(s)	Week 5
Tasks/Deliverables for Benefits Phase	
11. Administration of Benefits Survey	Week 6
Preparation of Significant Deliverables Phase	
12. Create initial drafts of reports and submit for review	Week 6
13. Make changes and finalize reports, submit final to The City	Week 7
14. Presentations to City leadership and City Council as appropriate	Week 7
15. Provide client with final job descriptions in Word	Week 8
16. Train HR staff on maintenance of plan/software	Week 8

About JER HR Group

JER HR Group is a Leading HR Consulting & Human Capital Management (HCM) Technology Organization

CONSULTING SERVICES

- ✓ Consulting firm with more than thirty years' experience in HR Consulting.
- ✓ Leading provider of strategic compensation services to organizations nationwide.
- ✓ Team of Leadership Development professionals with extensive experience in training, coaching and leadership development.

AT-A-GLANCE

30+

Consultants

30+

Years' Experience

400+

Projects since
2016

250+

Non-Profit Clients
Nationwide

80%

Returning
compensation clients

CONSULTING SERVICES

Compensation
Services

HR Services

Leadership & Team
Development

Assessment
Resources

HCM TECHNOLOGY SOLUTION

Learning
Management System

Talent
Management

Streaming
Services

Talent
Acquisition

Consultant Qualifications

Blair Johanson, Managing Consultant, JER HR Group, Fayetteville, AR

Areas of Expertise – Job Evaluation and Salary Administration Programs (JESAP) ©1985-2022. Blair has worked with over 50 municipal, county, utility, library and education clients during the past 5 years to facilitate and complete classification, compensation and benefits studies. He can help clients address common and complicated compensation management issues with his extensive career experience. In addition, Blair had a previous career in the health care sector as a hospital and physician practice administrator and human resources professional. Blair has an MBA and a BSBA in Human Resources from the University of Arkansas Sam M. Walton School of Business.

Bruce Johanson, Managing Consultant, JER HR Group, Fayetteville, AR

Areas of Expertise – Job Evaluation and Salary Administration Programs (JESAP) ©1985-2022. Bruce has worked with several hundred of municipality, county, utility, banking manufacturing and non-profit clients during the past 36 years to facilitate and complete classification, compensation and benefits studies. He has also worked with executives and Board of Directors on Executive level total rewards review and planning. Bruce has taught for several years at the University level as well as completed several strategic planning projects for a variety of organizations. Bruce has facilitated many leadership programs including FranklinCovey, Crucial Conversations, DDI, and DISC Personality for Fortune 500 organizations. Bruce has an MBA and a BSBA in Human Resources from the University of Arkansas Sam M. Walton School of Business.

Clifford Sandsmark, MBA, CCP, CSCP, SPHR, SHRM-SCP

Cliff Sandsmark is a SPHR certified senior Compensation Consultant with 30+ years of experience working on a variety of compensation systems. He is a strategic human resources professional with extensive compensation, benefits, and employment law compliance. This includes designing corporate and nationwide compensation plans including, base pay plans, sales compensation design, incentive pay, job analysis, job evaluation, and other related compensation projects. He has also has solid expertise with FLSA, Davis Bacon, and OFCCP compliance. Over the past 16 years he has served as university faculty teaching HR and Compensation at the graduate level, as well as prep classes for the SHRM certifications. Cliff also has experience implementing HRIS systems like Peoplesoft and Workday covering HR and HRIS projects in a shared service environment.

Michele Burns, SHRM-SCP, SPHR, CCP, CBP, GRP

Michele is a SPHR certified senior Compensation Consultant with 20 years of experience working with universities, health care, banking and other sector organizations on various compensation and human resources projects. She is a strategic human resources professional with extensive compensation, benefits, and employment law experience. She has demonstrated results in developing compensation and rewards programs that inspire employees and boost performance. During Michele's career, she has leveraged industry knowledge, best practices research and market competitiveness help previous employers and clients to recruit and retain top talent. She has implemented classification and compensation plans for staff and executive positions, including benchmarking, grading, internal movement philosophies, and manage the administration of Payroll and Workday HRIS.

Consultant Qualifications (continued)

Rodney Hulsey, MSIR, CCP, PHR, Compensation Consultant

Rodney Hulsey is an HR and compensation professional with experience in Management and Consulting roles with both domestic and non-domestic multinational corporations. His expertise lies in the ability to align HR & compensation strategies and programs to corporate strategy, goals and initiatives. In addition to compensation, he is also skilled in HR compliance, leadership development, talent management, performance management, labor relations, policy development and a number of other areas. Rodney served as Compensation Manager at VF Corp, as an HR/Compensation Consultant for Volvo Group North America, and as Regional HR Manager for Varian (which is now part of Agilent Technologies). Rodney has a Master of Science degree in Industrial and Labor Relations from West Virginia University.

Renee Martin, SPHR, SHRM-SCP

As Senior Compensation Analyst for JER HR Group LLC, Renee provides data research and market analysis on assigned compensation consulting projects. She began consulting with JER HR Group in 2018, after more than twenty years' experience in Human Resources Management, Operations, and Finance. Renee has worked extensively in the field of compensation and benefits in-house with employers spanning various business sectors. Her work has ranged from creation of clear and concise job descriptions, development and implementation of compensation structures to implementation of hiring processes based on candidate job competencies evaluation. She has designed and implemented performance management systems and pay for performance compensation programs, providing employee and managerial skills training and coaching. She has implemented leadership development programs and career-pathing. Renee is a member of the Society for Human Resource Management and holds SPHR, SHRM-SCP, Strategic Workforce Planning (SWP), and Targeted Selection Interviewing (TSI) certifications. Renee serves as CAO for the Man Up Campaign, a global youth-led organization working to end gender-based violence. Renee holds an undergraduate degree in business with a focus in management and psychology from the Pennsylvania State University.

Kelli Long, SPHR, SHRM-SCP

Kelli Long is an HR leader with 20+ years of experience in the consulting industry. She has significant experience completing job analysis projects, developing and redesigning job descriptions, and evaluating compensation based on market rates. She has steered several salary benchmarking studies with non-profits, city entities, and small businesses. Kelli also has experience evaluating staff for equity and competitiveness with internal and external datasets. Kelli has completed all the Compensation Analyst Credentialing requirements from the Economic Research Institute.

Kelli has a Bachelor of Science in Biology from the School of Mathematics and Science at the University of South Carolina, as well as a Master of Business Administration from the Moore School of Business at the University of South Carolina. She is a SHRM Senior Certified Professional (SCP) and a certified Senior Professional in Human Resources (SPHR).

Client References

ORGANIZATION	CONSULTING SERVICES PROVIDED
<p><u>City of Anna, TX</u> Stephanie Beitelshies, Director of HR 101 S. Powell Pkwy. Anna, TX 75409-0776 (214) 831-5373, Fax (972) 692-0537 sbeitelschies@annatexas.gov</p>	<p>Completed initial Compensation and Classification program in May, 2019 for 74 job classifications and 79 employees and updated market data and program in October, 2021 for 100 job classifications and 110 employees. Stephanie is using the DBCompensation software program for ongoing maintenance of their compensation and classification program.</p>
<p><u>City of Bryant, AR</u> Charlotte Rue, Director of HR 210 SW 3rd Street Bryant, TX 72022 (501) 943-0306, Fax (501) 943-0845 crue@cityofbryant.com</p>	<p>Completed initial Compensation and Classification program in December of 2009 for 84 titles and 169 employees and have provided annual or every two years updates since, with last update in August, 2021 for 105 titles for 197 employees. Charlotte and all of her predecessors have used the DBCompensation software program for ongoing maintenance of their compensation and classification program.</p>
<p><u>City of Centerton, AR</u> Mayor Bill Edwards 290 N. Main Street Centerton, AR 72719 (479) 795-2750 Ext. 26, Fax (479) 795-2545 bedwards@centertonar.us</p>	<p>Completed Initial Compensation Study in 2015 for 20 positions and recently completed a Classification and Compensation program for 52 titles and 83 employees.</p>
<p><u>City of Republic, MO</u> Lisa Addington, Chief of Staff, 213 N. Main Avenue, Republic, MO 65738, (417) 732-3112, Fax (417) 732-3129, laddington@republicmo.com</p>	<p>New Compensation, Classification and Benefits project starting this month including 87 job titles and 130 employees</p>

Select List of other Cities, Counties and Public Utilities Clients

With the acquisition of Johanson Group, JER HR Group's expertise in working with local government entities has expanded dramatically. Our client base now includes larger cities, counties and public utilities where Johanson Group has completed a Compensation, Classification and Benefits program and has an ongoing relationship with these entities.

- Benton County, AR
- City of Conway, AR
- City of Fayetteville, AR
- City of Midwest City, OK
- City of Norman, OK
- City of Bartlesville, OK
- Saline County, AR
- Washington County, AR
- City of Bentonville, AR
- City of Clarksville, AR
- City of Frankfort, KY
- Frankfort Plant Board, KY
- Traverse City Light & Power, MI
- Owensboro Municipal Utilities, KY
- City of Pine Bluff, AR
- City of Republic, MO
- City Corporation, Russellville, AR
- City of Edmond, OK
- City of Fort Smith, AR
- City of Moore, OK
- City of Rowlett, TX
- Greene County, MO
- Sebastian County, AR
- City of Springdale, AR
- City of Rogers, AR
- City of Tontitown, AR
- Franklin County, KY
- Johnson County, AR
- Henderson Power & Light, KY
- City of Lincoln, AR
- City of Bella Vista, AR
- City of Bandera, TX

Appendix

More about the DBCompensation software

DBCompensation software contains an automated classification descriptions process that provides for input by employees, supervisors, and managers as to the job content and knowledge, skills and abilities required for effective performance, reporting relationships, and other related matters. The collaborative classification descriptions are viewable and editable by employees, supervisors and managers as requested by Department Directors and managed by the Human Resources staff. Each classification description will have the following content headings:

- Classification Title
- Department
- Supervisor's Title
- Location
- Exempt/Non-Exempt Status
- Purpose Statement
- Duties and Responsibilities
- Required General Experience
- Required Management Experience
- Education
- Initiative/Ingenuity
- Mental Demand,
- Problem-Solving
- Responsibilities for Supervision
- Funds
- Budgets, and Equipment
- Accuracy
- Accountabilities
- Internal and External Communication
- Software Skills Inventory
- Machine and Computers
- Physical Demands
- Working Conditions
- Additional Information

JER HR Group's recommended classification description format and job rating process has been functional since 1985. Hundreds of municipal classifications/jobs have been developed by this internal classification description and job rating system which has experienced a few modifications during the past 35 years. Several municipalities, county governments, and utilities in Arkansas, Missouri, Oklahoma, Kentucky, and Texas have purchased the DBCompensation software since 2006 when the software was licensed and made available to public and private sector clients. Since 1985, the Job Evaluation and Salary Administration Program classification description assessment methodology has stood the examination of outside regulatory review agencies, union representatives and a labor arbitrator.

Sample Exhibits

SAMPLE MUNICIPALITY
EXHIBIT 6G: PAY vs. PAY GRADE RANGES

Position Title / Classification	No. Emps.	Job Value	Job Value Range	Range Mid Point	Pay Grade	Pay Base	Employee Name	44.11227 Policy Pay Range			Pay Within Policy Range Quantiles					Dollar Variance To Midpoint	Percent Variance	
								Min (80%)	Midpoint	Max (120%)	Under Min.	1st	2nd	3rd	4th			Over Max.
Director of Public Works	1	1671	1601-1700	1650	125	\$85,000	Stout, Odel	\$67,022	\$83,777	\$100,533				X			\$1,223	1.44%
Director of Finance	1	1669	1601-1700	1650	125	\$85,000	Hamilton, Henry	\$67,022	\$83,777	\$100,533				X			\$1,223	1.44%
Chief of Police	1	1664	1601-1700	1650	125	\$80,000	Dean, Jim	\$67,022	\$83,777	\$100,533			X				(\$3,777)	-4.72%
Fire Chief	1	1646	1601-1700	1650	125	\$80,000	Weeks, Norman	\$67,022	\$83,777	\$100,533			X				(\$3,777)	-4.72%
City Clerk-Treasurer	1	1417	1401-1500	1450	115	\$65,000	Song, Frances	\$59,064	\$74,955	\$89,946		X					(\$9,955)	-15.32%
Police Major	1	1376	1301-1400	1350	110	\$65,000	Rodgers, Bill	\$56,435	\$70,544	\$84,652			X				(\$5,944)	-8.53%
Assistant Fire Chief	1	1260	1201-1300	1250	105	\$64,000	Moore, Willie	\$52,906	\$66,132	\$79,359			X				(\$2,132)	-3.33%
Superintendent-Water/Wastewat	1	1210	1201-1300	1250	105	\$60,000	Underwood, Gab	\$52,906	\$66,132	\$79,359			X				(\$6,132)	-10.22%
Superintendent-Street	1	1126	1101-1200	1150	100	\$59,000	Hoyte, Paul	\$49,377	\$61,721	\$74,065			X				(\$2,721)	-4.61%
Superintendent Landfill/Sanitatio	1	1086	1001-1100	1050	95	\$58,000	O'Brien, Issac	\$45,848	\$57,310	\$68,772				X			\$690	1.19%
Water Treatment Plant Manager	1	1085	1001-1100	1050	95	\$55,000	Gross, Nick	\$45,848	\$57,310	\$68,772			X				(\$2,310)	-4.20%
Superintendent Parks	1	1007	1001-1100	1050	95	\$55,000	Walton, Henry	\$45,848	\$57,310	\$68,772			X				(\$2,310)	-4.20%
Lieutenant - Patrol	1	961	901-1000	950	90	\$60,000	McKinney, James	\$42,319	\$52,899	\$63,478					X		\$7,101	11.84%
Lieutenant - CID	1	945	901-1000	950	90	\$60,000	McAlister, Ian	\$42,319	\$52,899	\$63,478					X		\$7,101	11.84%
Personnel Supervisor	1	927	901-1000	950	90	\$60,000	Conner, Arlene	\$42,319	\$52,899	\$63,478					X		\$7,101	11.84%
Dispatcher-Jail Supervisor	1	863	801-900	850	85	\$57,000	Griffin, Sean	\$38,790	\$48,487	\$58,185					X		\$8,513	14.93%
Supervisor-Equipment / Fleet Mai	1	861	801-900	850	85	\$50,000	Griffin, Hank	\$38,790	\$48,487	\$58,185				X			\$1,513	3.03%
Code Administrator	1	848	801-900	850	85	\$48,000	Puckett, Earl	\$38,790	\$48,487	\$58,185			X				(\$487)	-1.02%
Sergeant - Patrol	2	842	801-900	850	85	\$50,000	Griffin, Matthew	\$38,790	\$48,487	\$58,185				X			\$1,513	3.03%
Sergeant - CID	1	819	801-900	850	85	\$50,000	Schroeder, Larry	\$38,790	\$48,487	\$58,185				X			\$1,513	3.03%
Court Clerk-Customer Service Su	1	795	751-800	775	80	\$49,000	Teague, Bernette	\$36,143	\$45,179	\$54,215				X			\$3,821	7.80%
Senior Accountant	1	772	751-800	775	80	\$51,000	Wagner, Ivanho	\$36,143	\$45,179	\$54,215					X		\$5,821	11.41%
Fire Captain	3	761	751-800	775	80	\$49,000	Graves, Claud	\$36,143	\$45,179	\$54,215				X			\$3,821	7.80%
		761	751-800	775	80	\$48,500	Scarborough, Darny	\$36,143	\$45,179	\$54,215				X			\$3,321	6.85%
		761	751-800	775	80	\$48,000	Sutton, Eric	\$36,143	\$45,179	\$54,215				X			\$2,821	5.88%
Crew Leader-Street	1	746	701-750	725	75	\$45,000	Barton, Ben	\$34,379	\$42,973	\$51,568				X			\$2,027	4.50%
Crew Leader-Water & Sewer	1	693	651-700	675	70	\$44,000	Woods, Andy	\$32,614	\$40,768	\$48,921				X			\$3,232	7.35%
Police Officer	11	679	651-700	675	70	\$42,500	Abrams, Wanda	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Beasley, Tom	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Bowling, Sam	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Boykin, Colin	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Cassidy, Earl	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Chen, Zen	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Clapp, Victor	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Cowan, Peter	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Morse, Bill	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%

SAMPLE MUNICIPALITY (Dec 2014)
Exhibit 6G: Landowner Pay vs. Pay Grade Ranges, Page 1 of 3

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ERICOMPposition System - www.ericomp.com

Position Title / Classification	No. Emp.	Job Value	Job Value Range	Range Mid Point	Pay Grade	Pay Rate	Employee Name	44.12221 Policy Pay Range			Pay Within Policy Range Quantiles						Dollar Variance To Midpoint	Percent Variance
								Min (80%)	Midpoint	Max (120%)	Under Min.	1st	2nd	3rd	4th	Over Max.		
Police Officer		679	651-700	675	70	\$42,500	Sumner, Danny	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
		679	651-700	675	70	\$42,500	Tilley, Alex	\$32,614	\$40,768	\$48,921				X			\$1,732	4.08%
CID Detective	3	677	651-700	675	70	\$41,500	Blanchard, Herman	\$32,614	\$40,768	\$48,921				X			\$732	1.76%
		677	651-700	675	70	\$41,500	Davidson, Fred	\$32,614	\$40,768	\$48,921				X			\$732	1.76%
		677	651-700	675	70	\$41,500	Heath, Nick	\$32,614	\$40,768	\$48,921				X			\$732	1.76%
Crew Leader-Parks	1	655	651-700	675	70	\$40,000	Wikerson, Oscar	\$32,614	\$40,768	\$48,921				X			(\$768)	-1.92%
Firefighter	9	651	651-700	675	70	\$37,900	Alvarez, Juan	\$32,614	\$40,768	\$48,921				X			(\$2,668)	-7.57%
		651	651-700	675	70	\$37,500	Bowman, John	\$32,614	\$40,768	\$48,921				X			(\$3,268)	-8.71%
		651	651-700	675	70	\$39,750	Christan, Karl	\$32,614	\$40,768	\$48,921				X			(\$1,018)	-2.56%
		651	651-700	675	70	\$38,500	James, Mike	\$32,614	\$40,768	\$48,921				X			(\$2,268)	-5.89%
		651	651-700	675	70	\$38,000	Lamb, Larry	\$32,614	\$40,768	\$48,921				X			(\$2,768)	-7.28%
		651	651-700	675	70	\$40,000	Love, Larry	\$32,614	\$40,768	\$48,921				X			(\$768)	-1.92%
		651	651-700	675	70	\$39,500	McLean, Jack	\$32,614	\$40,768	\$48,921				X			(\$1,268)	-3.21%
		651	651-700	675	70	\$39,000	Olsen, Henry	\$32,614	\$40,768	\$48,921				X			(\$1,768)	-4.53%
		651	651-700	675	70	\$40,000	Sindair, Fred	\$32,614	\$40,768	\$48,921				X			(\$768)	-1.92%
CAD Technician	1	589	551-600	575	60	\$34,133	Ho, Don	\$29,085	\$36,357	\$43,628				X			(\$2,224)	-6.51%
Crew Leader-Truck Driver	1	565	551-600	575	60	\$35,000	Hall, Sam	\$29,085	\$36,357	\$43,628				X			(\$1,357)	-3.88%
Crew Leader-Landfill	1	545	501-550	525	50	\$34,000	Bender, William	\$27,321	\$34,151	\$40,981				X			(\$151)	-0.44%
Code Enforcement Officer	1	538	501-550	525	50	\$34,500	Melton, Carl	\$27,321	\$34,151	\$40,981				X			\$349	1.01%
Purchasing Agent	1	531	501-550	525	50	\$38,000	Bender, Harvey	\$27,321	\$34,151	\$40,981				X			\$3,849	10.13%
Domestic Violence Victim's Advo	1	504	501-550	525	50	\$35,000	Woodard, Mark	\$27,321	\$34,151	\$40,981				X			\$849	2.43%
Operator-Water Treatment Plant	2	501	501-550	525	50	\$34,000	Baker, Billy	\$27,321	\$34,151	\$40,981				X			(\$151)	-0.44%
		501	501-550	525	50	\$34,000	Merritt, Jerry	\$27,321	\$34,151	\$40,981				X			(\$151)	-0.44%
Police Service Officers Assistant	1	483	451-500	475	45	\$32,500	Wallace, Paulette	\$27,154	\$31,945	\$36,737				X*			\$555	1.71%
Accounting Clerk II	1	476	451-500	475	45	\$31,500	McNamara, Jim	\$27,154	\$31,945	\$36,737				X*			(\$445)	-1.41%
Receptionist - Clerk II	1	458	451-500	475	45	\$30,000	Middleton, Laquita	\$27,154	\$31,945	\$36,737				X*			(\$1,945)	-6.48%
Lab Technician-Wastewater	1	448	401-450	425	40	\$33,000	Connelly, Helene	\$25,279	\$29,740	\$34,201				X*			\$3,260	9.88%
Animal Officer I	1	445	401-450	425	40	\$30,000	Hawkins, Isaac	\$25,279	\$29,740	\$34,201				X*			\$260	0.87%
Operator-Wastewater Treatment	2	419	401-450	425	40	\$29,000	Allen, Rebekah	\$25,279	\$29,740	\$34,201				X*			(\$740)	-2.55%
		419	401-450	425	40	\$28,500	Rich, Seth	\$25,279	\$29,740	\$34,201				X*			(\$1,240)	-4.35%
Customer Service Clerk	3	411	401-450	425	40	\$28,100	Gaughan, Debby	\$25,279	\$29,740	\$34,201				X*			(\$1,640)	-5.84%
		411	401-450	425	40	\$27,900	Solomon, Ernestine	\$25,279	\$29,740	\$34,201				X*			(\$1,840)	-6.59%
		411	401-450	425	40	\$28,000	Vick, Christy	\$25,279	\$29,740	\$34,201				X*			(\$1,740)	-6.21%
Equipment Operator II-Street	4	408	401-450	425	40	\$32,000	Diaz, Auro	\$25,279	\$29,740	\$34,201				X*			\$2,260	7.06%
		408	401-450	425	40	\$32,000	Grant, Van	\$25,279	\$29,740	\$34,201				X*			\$2,260	7.06%
		408	401-450	425	40	\$32,000	Proctor, Wally	\$25,279	\$29,740	\$34,201				X*			\$2,260	7.06%
		408	401-450	425	40	\$32,000	Ruinea, Tanner	\$25,279	\$29,740	\$34,201				X*			\$2,260	7.06%
Accounting Clerk I	1	407	401-450	425	40	\$28,500	McLaughlin, Josephine	\$25,279	\$29,740	\$34,201				X*			(\$1,240)	-4.35%
Equipment Operator II - Landfill	1	405	401-450	425	40	\$29,500	Holmes, Mel	\$25,279	\$29,740	\$34,201				X*			(\$240)	-0.81%
Mechanic	1	405	401-450	425	40	\$30,000	Dougherty, Tommy	\$25,279	\$29,740	\$34,201				X*			\$260	0.87%

SAMPLE MUNICIPALITY (Dec 2021)
Exhibit 6G Landscape - Pay vs. Pay Grade Ranges, Page 2 of 3

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SAMPLE MUNICIPALITY
EXHIBIT 1: JOB VALUING SUMMARY

Factor 1: Experience-General Factor 2: Experience-Management Factor 3: Education Factor 4: Initiative & Ingenuity Factor 5: Mental Demand	Factor 6: Analytical Ability & Problem Solving Factor 7: Responsibilities for Work of Others Factor 8: Responsibilities for Funds, Property, etc. Factor 9: Responsibilities for Accuracy Factor 10: Accountabilities & End Results	Factor 11: Contacts with Public Factor 12: Contacts with Employees Factor 13: Machine & Computer Operations Factor 14: Working Conditions & Hazards Factor 15: Physical Demands															
POSITION TITLE / CLASSIFICATION	JOB CODE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	VALUE
Director of Public Works		10	7	5	8	7	7	9	8	5	11	5	5	4	3	2	1671
Director of Finance		10	8	6	8	7	7	4	8	7	11	4	5	6	2	2	1669
Chief of Police		10	8	4	8	7	7	9	7	5	11	5	5	4	3	2	1664
Fire Chief		9	8	3	8	7	7	8	8	5	11	5	6	4	3	2	1646
Superintendent-Electric Distribution		9	7	3	7	6	7	3	8	5	11	5	5	4	7	5	1453
City Clerk-Treasurer		9	7	5	7	6	7	3	8	5	10	6	5	4	2	3	1417
Police Major		9	7	4	6	6	6	8	6	5	10	5	5	4	7	2	1376
Assistant Fire Chief		8	6	3	6	6	6	8	7	5	10	4	5	4	3	1	1260
Superintendent-Water/Wastewater Services		9	7	4	7	6	6	2	7	5	10	4	4	4	5	5	1210
Superintendent-Street		8	7	3	6	6	6	4	6	4	9	4	4	4	5	5	1126
Superintendent-Landfill/Sanitation		8	6	3	6	5	6	3	7	4	9	5	5	4	3	5	1086
Water Treatment Plant Manager		8	6	4	6	5	6	2	7	4	9	4	4	4	7	5	1085
Superintendent-Parks		8	6	4	6	5	6	4	5	3	9	4	5	3	3	5	1007
Lieutenant - Patrol		8	5	4	6	5	5	2	5	5	9	5	4	4	7	2	961
Lieutenant - CID		8	5	4	6	5	5	2	4	5	9	5	4	4	7	2	945
Personnel Supervisor		8	5	4	5	5	5	2	5	4	9	5	5	5	1	2	927
Lineman Crew Leader		9	5	3	5	5	5	2	5	4	9	4	3	4	7	5	919
Dispatcher-Jail Supervisor		6	6	3	5	4	5	3	3	3	8	4	3	4	7	3	863
Supervisor-Equipment / Fleet Maintenance		8	5	4	6	4	6	1	5	4	9	2	4	4	4	5	861
Code Administrator		8	5	4	6	4	6	2	4	4	8	5	3	3	2	2	848
Sergeant - Patrol		6	5	4	5	4	5	2	4	5	6	5	4	4	7	5	842
Sergeant - CID		6	5	4	5	4	5	1	4	5	6	5	4	4	7	5	819
Court Clerk-Customer Service Supervisor		6	5	3	6	4	5	2	4	4	8	5	3	4	2	2	795
Chief Accountant		7	5	5	4	4	5	2	4	4	8	3	2	4	2	2	772
Fire Captain		5	5	3	5	4	4	2	4	4	8	3	2	4	7	5	761
Crew Leader-Street		5	5	3	5	3	5	3	4	3	8	3	2	4	5	5	746
Journeyman Lineman II		6	2	3	4	5	4	1	4	4	7	2	2	6	8	5	729
Crew Leader-Water & Sewer		5	5	3	4	3	4	2	4	3	8	3	2	4	5	5	693
Police Officer		3	0	3	5	5	5	0	4	6	7	6	4	4	7	5	679

POSITION TITLE / CLASSIFICATION	JOB CODE	Factor 1: Experience-General Factor 2: Experience-Management Factor 3: Education Factor 4: Initiative & Ingenuity Factor 5: Mental Demand Factor 6: Analytical Ability & Problem Solving Factor 7: Responsibilities for Work of Others Factor 8: Responsibilities for Funds, Property, etc. Factor 9: Responsibilities for Accuracy Factor 10: Accountabilities & End Results Factor 11: Contacts with Public Factor 12: Contacts with Employees Factor 13: Machine & Computer Operations Factor 14: Working Conditions & Hazards Factor 15: Physical Demands															VALUE
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
CID Detective		5	0	4	5	4	5	0	4	6	7	5	5	4	7	5	677
Crew Leader-Parks		5	5	2	4	3	4	3	4	2	7	3	2	3	5	5	655
Firefighter		3	0	3	4	4	5	0	4	5	7	5	4	5	7	5	651
Journeyman Lineman I		5	0	3	3	5	4	0	4	4	6	2	2	6	8	5	616
CAD Technician		5	0	4	4	4	5	0	4	3	6	2	2	7	2	2	589
Crew Leader-Truck Driver		5	2	3	5	3	4	2	4	3	7	2	3	4	5	3	565
Crew Leader-Landfill		5	2	3	5	3	4	1	4	2	7	3	2	4	5	5	545
Code Enforcement Officer		6	0	4	4	4	4	0	4	3	7	5	3	3	5	2	538
Purchasing Agent		5	0	3	4	3	4	0	4	4	8	5	4	4	2	2	531
Domestic Violence Victim's Advocate		5	0	3	4	4	4	0	2	3	5	5	2	4	7	2	504
Operator-Water Treatment Plant		5	0	3	4	4	4	0	4	4	6	2	2	4	7	5	501
Police Service Officers Assistant		3	0	3	4	3	4	0	4	3	5	4	3	4	7	5	483
Accounting Clerk II		6	0	4	4	4	4	0	4	4	6	3	2	4	2	2	476
Receptionist - Clerk II		4	0	3	4	3	3	0	3	2	5	6	4	4	2	3	458
Lab Technician-Wastewater		3	0	3	3	3	4	0	4	5	4	2	2	5	5	3	448
Animal Officer I		4	0	2	4	3	4	0	4	2	6	5	2	3	5	5	445
Apprentice Lineman		3	0	3	4	3	4	0	0	3	4	2	2	4	8	5	420
Operator-Wastewater Treatment Plant		5	0	3	3	3	4	0	4	3	4	0	2	4	7	5	419
Customer Service Clerk		2	0	3	3	3	3	0	4	3	5	5	3	4	2	2	411
Equipment Operator II-Street		6	0	3	3	3	3	0	4	2	4	2	2	4	6	5	408
Accounting Clerk I		5	0	3	3	3	4	0	4	2	5	4	2	4	2	2	407
Equipment Operator II - Landfill		6	0	3	3	3	3	0	4	2	5	2	2	4	6	3	405
Mechanic		6	0	3	4	3	4	0	4	3	5	1	2	3	4	5	405
Equipment Operator-Water Dist.& WW Collection		5	0	3	3	3	3	0	4	3	5	1	1	4	5	5	384
Landfill Serviceman		5	0	3	3	3	3	0	4	2	4	0	1	4	7	5	382
Meter Reader		2	0	2	3	3	3	0	3	3	5	3	2	4	5	5	377
Commercial Driver		3	0	3	3	3	3	0	4	2	6	2	1	4	5	4	370
Equipment Operator I-Street		3	0	3	3	3	3	0	4	2	4	1	2	4	6	5	362
Equipment Operator I - Landfill		2	0	3	3	3	3	0	4	2	3	2	1	4	5	4	335
Relief Driver		2	0	2	3	3	3	0	4	2	5	1	2	4	5	3	329
Packer Driver		2	0	3	3	3	3	0	4	2	5	0	1	4	5	4	327
Dispatcher/Jailer		2	0	2	3	4	3	0	3	2	4	2	2	3	2	5	326

POSITION TITLE / CLASSIFICATION	JOB CODE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	VALUE
Landfill Attendant		2	0	2	3	2	3	0	3	2	5	3	2	4	2	3	322
Serviceman-Apprentice Mechanic		5	0	3	3	3	3	0	2	2	4	1	2	2	3	5	320
Records Clerk		2	0	2	3	3	3	0	2	3	3	3	2	4	2	2	316
Greenhouse/Parks Maintenance Technician		4	0	2	3	3	3	0	3	2	3	1	2	3	5	4	315
Reception - Data Entry		2	0	2	3	3	3	0	2	2	4	3	2	3	2	2	297
Laborer-Water Distribution & WW Collection		3	0	3	2	2	3	0	4	1	3	1	1	3	5	5	289
Equipment Operator I - Park		2	0	2	2	2	3	0	3	2	3	1	1	4	6	3	283
Parking Attendant		1	0	2	2	2	2	0	1	1	4	3	2	3	3	3	247
Laborer - Parks		1	0	2	2	2	2	0	1	1	4	1	1	2	6	7	240
Laborer-Sanitation		1	0	2	2	2	2	0	1	1	4	1	1	2	6	7	240



McGrath
HUMAN RESOURCES GROUP

The McGrath Human Resources Group provides a full range of human resource services for union and nonunion organizations in both the private and government sectors. We bring you fresh ideas and best practices. We design performance management systems (salary schedule, job descriptions, performance evaluations) using traditional approaches and innovative structures. These compensation systems foster a performance-oriented work culture while using fiscally responsible, market based pay delivery systems.

Achieve a competitive advantage by realizing the full potential of a strategically focused, committed, and competent work force. Whether you are establishing basic human resource practices or need assistance on a complex project, our consultants enable your organization to meet its objectives and increase productivity and innovation while maximizing the return of your investment.



* OPTIONAL

Human Resources Consulting Services:

- Human Resources Audit
- Compensation & Benefit Analysis
- Employee Handbooks
- FLSA Compliance
- Policies & Procedures
- Executive Recruitment
- Assessment Center Testing
- General Recruitment
- Open Positions
- Performance Evaluations
- Management/Labor Relations
- Personnel Records
- Training
- Compliance



McGrath
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(815) 728-9111

PO Box 865 ♦ Jamestown, TN 38556

The McGrath Consulting Group compliments our HR services by offering:

Fire, EMS & Police Consulting: Fire/EMS Department Audits • Police Department Audits • Consolidation Studies • Efficiency Studies • Community Hazard and Disaster Preparedness • Master Planning • Budgeting • Facilities • Management Training • Compliance • www.mcgrathconsulting.com



Professional Proposal Prepared for the
City of Cambridge, Minnesota



Classification and Compensation Study

**Submitted By:
McGrath Human Resources Group**

**Corporate Office
PO Box 865
Jamestown, TN 38556**

**Dr. Victoria McGrath, CEO
victoriaphd@mcgrathconsulting.com
815.728.9111**



**March 22, 2023
4:30 P.M. CST**

March 22, 2023

Caroline Moe
Director of Finance
Cambridge City Hall
300 3rd Ave NE
Cambridge, MN 55008

Dear Caroline Moe:

Thank you for the opportunity to submit our qualifications to become your compensation business partner and perform a Classification and Compensation Study for the City of Cambridge, Minnesota.

Developing and maintaining a competitive classification and compensation plan in today's current environment is extremely challenging, yet essential to attract, motivate, engage, and retain a qualified workforce. McGrath Human Resources Group understands the issues public sector entities are facing as our firm provides human resources consulting services primarily for the public sector, with emphasis on compensation, *including within the State of Minnesota*. We offer a transparent, engaging, and collaborative approach to develop a compensation solution built specifically for each client, which aligns with your compensation philosophy and strategy to attract and retain competent professionals, conform to all legal requirements, and fit within the City's fiscal reality.

Why Choose McGrath Human Resources Group?

We do not ask you to adapt to an off-the-shelf solution.

- ❖ Even in municipalities that appear to be similar, each entity has unique qualities, culture and needs.
- ❖ We work hard to understand your goals, fiscal realities, and compensation history so we can offer practical and sustainable options for a compensation solution that addresses your needs while holding to best practices that maintain validity and compliance in the system.

We specialize in and understand public employment and local municipalities.

- ❖ We specialize in public sector consulting; thus, we are in a unique position to understand and work with your stakeholders to make a sound investment that will benefit the City.
- ❖ Our consulting team is comprised of individuals with previous local government city and county work experience.
- ❖ An investment in your employee's compensation plan is an investment in your community, and we recognize the investment you are making is with taxpayer dollars.

Our long history brings a unique breadth of experience.

- ❖ We have experience with the development of innovative or traditional approaches, with the knowledge of climates where those approaches usually succeed to help us tailor the best solutions for you.
- ❖ We wish to foster a partnership with our clients by pursuing a depth of understanding of your philosophy, culture, challenges, and successes so the synergy outcome provides a compensation system that makes sense philosophically and fiscally for your organization.

We are successful.

- ❖ In our 22nd year in business, with over 500 clients in 40 states, we are proud that 99% of our projects have been fully adopted and implemented.
- ❖ Our success stems from sound principles and best practices throughout our work and the relationships we build through collaboration and transparency with the project.

Detailed information regarding our firm, consulting team, scope of work, work plan, methodology and process, proposed work schedule, project fees, and other required information are presented within this proposal. All conditions contained in the attached proposal are valid for a minimum of 90 days from March 22, 2023. I am the authorized individual to contractually bind the Firm and principal contact for this project.

As you review the proposal, if you have any questions or require additional information, please do not hesitate to ask. We look forward to the opportunity to work with the City of Cambridge and its employees on this important project.

Sincerely,



Victoria J. McGrath, Ph.D., CEO
PO Box 865
Jamestown, TN 38556
victoriaphd@mcgrathconsulting.com

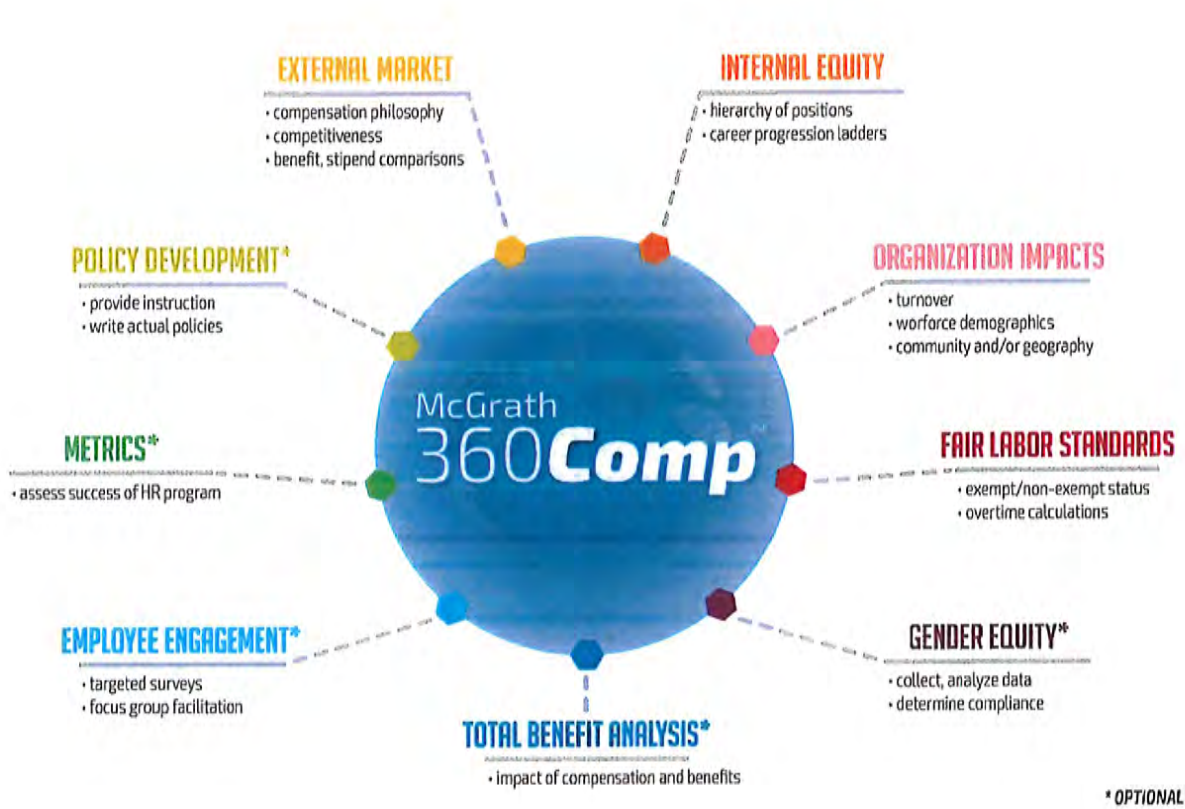
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931.214.2262 (direct)
815.331.0215 (fax)



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Experience and Qualifications

McGrath Consulting Group, Inc. was started in 2000, specializing in public sector consulting in the fields of human resource management and public safety (fire, EMS, police, and communications). Our Firm has over 20 professional consultants who are assigned to projects based upon their professional background and skillset they bring to each client.

McGrath Human Resources Group is the Human Resources Division overseen by Dr. Victoria McGrath. Since 2000, McGrath has conducted hundreds of comprehensive compensation and classification studies nationwide, including Minnesota. *The Human Resources consulting team is*

comprised of experienced human resources practitioners from both the private sector and local city and county government and have been part of this human resources consulting team between 8-22 years.

Company Name	McGrath Human Resources Group
Parent Organization	McGrath Consulting Group, Inc.
Established	May 1, 2000
Years of Service	22
Type of Firm	Private Corporation
Company Mailing Address	P.O. Box 865 Jamestown, TN 38556
Responsible Party and Project Administrator	Dr. Victoria McGrath, Ph.D., SPHR CEO
Email Address	victoriaphd@mcgrathconsulting.com
Phone Number	(815) 728-9111
Fax Number	(815) 331-0215
Insurance	Erie Insurance: Auto, General Liability, and Workers Compensation Mount Vernon: Professional Liability Chubb: Cyber Security Liability
Office Locations	Chippewa Falls, WI Jamestown, TN Junction City, KS Strongsville, OH

We do not offer an off-the-shelf work product, but rather, we approach each client with the goal to understand your organization, culture, current and future needs, and fiscal reality to develop total compensation solutions that are developed uniquely for you, align with your compensation philosophy and strategy, while using a collaborative and transparent process.

Our Firm also provides related human resources consulting which includes but is not limited to benefit analysis, job description development, HR Audits, performance management program development, training, policy development, operational studies, and staffing studies. Our Human Resources team is also involved in organizational studies related to public safety. This is important because we have found that having professional expertise in public safety is beneficial in public sector compensation studies to better address the unique laws and best practices these professions add to most public-sector compensation systems, of which, the City of Cambridge is no exception.



Consulting Team

All consultants are McGrath consultants, and there is no subcontracting.

The Consultants were selected for this project based upon their areas of expertise, specialties, related project experience. We operate under the philosophy of total team involvement and each team member has experience in all facets of project work and will work together to meet the goals of your project. Further, we have the flexibility to involve other consultants with our organization to bring their unique perspective and expertise as needed. Primary members of the team for the City of Cambridge and an overview of their project responsibilities are provided.



Principal: A principal of the company is actively involved in every project and is accountable for the project. This position will have authority over the contract and to bind the Firm.

Project Manager: This role has project oversight, will coordinate all work with the consulting team, will have direct routine communication with the City's project designee, and will be hands on in all aspects of the project's activities, leads the consulting team on targeted project activities, and performs duties of a project consultant. A secondary manager is also assigned as a backup to the project manager to coordinate the work of the consulting team.

Project Consultant: This role works on various project activities, which will include communication documents/tools, interviews, position questionnaire analysis, job description review, market data collection and analysis, pay plan review, compensation system development, costing, and drafting reports.

Advisor: This role has specific subject matter expertise that may be called upon for additional consultation for the consulting team for public safety positions, as needed.



Victoria McGrath, Ph.D., SPHR
Chief Executive Officer and Project Manager

Dr. Victoria McGrath has an extensive background in the field of human resources, predominately in the public sector; but she also has a number of years in the private sector having worked in health care, banking, and education. She brings over 19 years as an HR practitioner in Wisconsin in all phases of human resources prior to her years as a consultant.

Her professional experience includes the City of Brookfield, WI, which had over 500 employees, including five (5) labor unions; the Elmbrook School District, WI – the 2nd largest school district in Wisconsin, also with 5 labor unions; and Citicorp Banks. She has dealt with labor/employee relations; policy, procedure and labor compliance; benefits and compensation; recruitment and staff development. Dr. McGrath's local government experience touched all local services including police/sheriff, fire, public works/highway, engineering, library, health department, administration, courts, jail, and more.

Dr. McGrath has provided management assistance to more than 200 local government clients on a variety of management issues. In addition to working with government, she has been a speaker for a number of professional organizations and worked with two (2) organizations in developing courses in human resource management to current and upcoming supervisors. Further, she is an adjunct professor – teaching in areas such as human resources, organizational development, management, and research – at Northwestern University (Master's in Public Policy Administration Program).

Dr. McGrath's doctoral dissertation dealt with Government as a Learning Organization. Her research dealt with government efficiency in providing services and how governmental services can become more effective.

YEARS WITH FIRM: 22

EDUCATION

- ◆ Ph.D. – Municipal Government as a Learning Organization, University of Wisconsin – Milwaukee, WI
- ◆ Master of Science – Management, Cardinal Stritch College, WI
- ◆ Bachelor of Science – Industrial Relations & Finance, University of Wisconsin – Milwaukee, WI

PROFESSIONAL AFFILIATIONS

- ◆ Society for Human Resources Management
- ◆ Illinois Public Employer Labor Relations Association
- ◆ National Public Employer Labor Relations Association
- ◆ International City/County Manager Association



Malayna Halvorson Maes
Senior Consultant

Malayna Halvorson Maes has served as a human resource professional in both the private and public sectors for over 20 years. She worked previously in health care human resources, then as the Human Resources Director and senior advisor for a large county in northwestern Wisconsin. Thus, she has direct experience with the many challenges facing municipal employers.

During her time in county government, Ms. Maes advised the organization through the significant changes at the State level (referred to as Act-10) that resulted in a reduction from five (5) collective bargaining units to one (1) unit, due to reduced legal authority of organized labor in the public sector. As a change agent, she facilitated the development of significant policy changes for the organization. This included conducting a complete evaluation of the compensation system for the county which included implementation of a pay for performance evaluation system. This system was created through the work of a combined employee – manager committee and included the implementation of a performance management software system to streamline the 360-evaluation process. She brings a practical understanding to the development and implementation of complex compensation systems.

As a former Wisconsin Human Resources Director, she is knowledgeable of all facets of local government, including police, public works, engineering, health services, and more. She has been active in a number of professional organizations including SHRM, Chippewa Valley Society of Human Resource Management; WIPFLI Senior HR Forum; Wisconsin Association of County Personnel Directors, and the National Public Employer Labor Relations Association. In addition, she served on the WACPD training Committee, Chair of the Legislative Affairs Committee, a Board of Director member as well as a member of the Services Committee for WPELRA; thus, she takes an active role in defining the profession.

YEARS WITH FIRM: 8

EDUCATION

- ◆ Bachelor of Arts– Psychology, Luther College, Decorah, IA

PROFESSIONAL AFFILIATIONS

- ◆ Society for Human Resources Management
- ◆ National Public Employer Labor Relations Association
- ◆ World at Work, Total Rewards Association

CERTIFICATION

- ◆ Certified Compensation Professional (in process)



Michelle Lach
Project Consultant - Data

Ms. Lach provides critical research and analytical skills to our compensation and benefits studies. Ms. Lach had nine (9) years of professional human resources experience prior to her time with the Firm. Her experience with the Firm includes the development of employee handbooks and job descriptions, but now works exclusively with compensation and benefit survey designs and execution, and market research. These critical responsibilities include obtaining, compiling, and analyzing complex data and other information for projects, and supporting the project manager as needed. She has been with the Firm for 17 years.

YEARS WITH FIRM: 17

EDUCATION

- ◆ Bachelor of Arts– Communication and Organizational Development
Bowling Green State University, KY

Melanie Henry

Project Consultant

Melanie Henry has served as a human resource professional in both the non-profit and public sectors for over 25 years. She worked as the Human Resources Manager for a stand-alone public library in mid Missouri for the majority of her time prior to joining McGrath in 2023.

During her time in local government, Ms. Henry advised the organization through evaluations and implementations of defined benefit retirement benefits, paid leave conversion, timekeeping audit and systems, Library Board liaison for Executive Director recruitment and annual performance evaluation, classification and compensation plan, policy development and employee development program. She also provided guidance during a unionization effort and negotiations of the collective bargaining agreement.

She has been active in a number of professional organizations including SHRM and Human Resource Association of Central Missouri (SHRM chapter). In addition, she served on a local City Personnel Advisory Board, and the Human Resources Association of Central Missouri Board.

EDUCATION

- ◆ Bachelor of Arts– Psychology, University of Missouri - Columbia
- ◆ Human Resource Management Certificate – University of Missouri – St. Louis

PROFESSIONAL AFFILIATIONS

- ◆ Society for Human Resources Management
- ◆ Human Resources Association of Central Missouri (HRACMO)



PUBLIC SAFETY ADVISOR

McGrath Human Resources will partner with the parent company – McGrath Consulting Group in the areas of public safety, as needed.

- Ron Moser has over 30 years of experience in law enforcement serving six municipalities in three states. Serving as Chief for departments within a metropolitan area. Mr. Moser also served as Director of Emergency Management and Village Manager for Hanover Park, Illinois, a municipality of Cook County. He currently heads the law enforcement division performing operational studies throughout the United States. Mr. Moser has two master's degrees in Criminal Justice and Corrections and Law Enforcement Administration.



Public Sector Project History

McGrath primarily works with public-sector organizations including counties, cities, villages, townships, districts, and even State agencies. The following is a portion of our prior government project experience. Minnesota projects in the last two years have been highlighted.

Barron County, WI	Clearfield City, UT
Bluffton Township Fire District, SC	Codington County, SD
Burnett County, WI	College Township, PA
Centre Region of Government, PA	County of Delaware, PA
Centre Region Solid Waste Authority, PA	Cowley County, KS
Chippewa County, WI	Cy Fair Volunteer Fire Department, TX
City of Alcoa, TN	Daniel Boone Regional Library, MO
City of Arlington, WA	Davison County, SD
City of Aspen, CO	Dodge County, WI
City of Beloit, WI	Douglas County, WI
City of Burlington, WA	Eau Claire County, WI
City of Carthage, MO	Everett Roehl Marshfield Public Library, WI
City of Chanhassen, MN	Ferguson Township, PA
City of Clayton, MO	Fox River Water Reclamation District, IL
City of Crossville, TN	Franklin School District, WI
City of Denison, TX	Geary County, KS
City of Dodge City, KS	Greene County EMS, TN
City of Duvall, WA	Harris Township, PA
City of Durango, CO	Harvey County, KS
City of Durant, OK	Kansas Sentencing Commission, KS
City of Eau Claire Library, WI	Kent County, MI
City of Eau Claire, WI	Manhattan Library, KS
City of Edwardsville, KS	Marathon County, WI
City of Excelsior Springs, MO	Marion County, KS
City of Fayetteville, NC	Monroe County, WI
City of Flint, MI	Older People's Commission, MI
City of Fulshear, TX	Patton Township, PA
City of Gallatin, TN	Pitkin County, CO
City of Garden City, KS	Portage County, WI
City of Hamilton, OH	Pueblo City-County Library District, CO
City of Huber Heights, OH	Reno County, KS
City of Huntington, WV	Riley County Police Department, KS
City of Huntsville, TX	Riley County, KS
City of Kechi, KS	Rochester Avon Recreation Authority, MI
City of Kirkwood, MO	Rock County, WI
City of La Crosse, WI	Sedgwick County, KS
City of Lansing, KS	Somerset School District, WI



City of La Pine, OR	South Lyons Township Sanitary District, IL
City of Lake Geneva, WI	South Snohomish County Fire & Rescue Authority, WA
City of Lawrence, KS	Spring Benner Walker Joint Authority, PA
City of Marshfield, WI	St. Croix County, WI
City of Marysville, WA	Sumner County, TN
City of McPherson, KS	Tooele County, UT
City of Merriam, KS	Town of Avon, IN
City of Mexico, MO	Town of Blacksburg, VA
City of New Berlin, WI	Town of Delavan, IL
City of Northfield, MN	Town of Greeneville, TN
City of North Kansas City, MO	Town of Holly Springs, NC
City of Oak Harbor, WA	Town of Riverdale Park, MD
City of Oak Ridge, TN	Town of Syracuse, IN
City of Paducah, KY	Utah County, UT
City of Park Ridge, IL	Vernon County, WI
City of Platte, MO	Village of Cary, IL
City of Pleasant Valley, MO	Village of Glen Ellyn, IL
City of Richmond, MO	Village of Lake in the Hills, IL
City of Rochester Hills, MI	Village of Mount Pleasant, WI
City of Salina, KS	Village of North Aurora, IL
City of Sheridan, WY	Village of Oak Park, IL
City of Sherwood, OR	Village of Parkridge, IL
City of Smithville, MO	Village of Riverside, IL
City of St. Charles, MO	Village of South Elgin, IL
City of Stayton, OR	Village of Theresa, WI
City of Topeka, KS	Village of Vernon Hills, IL
City of Watertown, SD	Village of Wilmette, IL
City of West Bend, WI	Village of Winfield, IL
City of Woodstock, IL	Winnebago County, WI



References

McGrath Consulting is proud to list over 500 clients in 40 states. Below are a few compensation studies either within the region and/or are similar to your project ***Additional client names, projects and locations are viewable on our website at www.mcgrathhumanresources.com*** and their contact information will be provided upon request.

Client Name	Description
<p>City of Northfield, MN Contact: Michelle Mahowald Title: Human Resources Director Phone: 507-645-3012 Email: michelle.mahowald@ci.northfield.mn.us</p>	<p>A comprehensive compensation schedule of union and non-union positions was developed into one (1) classification system, and job descriptions were updated. This Compensation system had to be compliant with the State of Minnesota’s Pay Equity Act. <i>Northfield is in the Minneapolis-St. Paul metropolitan area.</i> A market update occurred in 2022.</p>
<p>City of Chanhassen, MN Contact: Jake Foster Title: Assistant City Manager Email: jfoster@ci.chanhassen.mn.us</p>	<p>Completed a compensation study of all positions in 2021.</p>
<p>City of North Kansas City, MO Contact: Casey Campbell Title: Human Resources Manager Phone: 816-412-7809 Email: ccampbell@nkc.org</p>	<p>Comprehensive compensation and classification analysis was completed with development of new salary schedule for implementation in January 2023.</p>
<p>City of Merriam, KS Contact: Stephanie Thompson Title: Human Resources Manager Phone: 913-322-5502 Email: sthompson@merriam.org</p>	<p>Comprehensive compensation, classification, and benefits analysis was completed with development of new salary schedule for implementation in January 2023.</p>
<p>City of Smithville, MO Contact: Cynthia Wagner Title: City Administrator Phone: 816-532-3897 Email: cwagner@smithvillemo.org</p>	<p>Comprehensive compensation, classification, and benefits analysis was completed with development of new salary schedule for implementation in 2022.</p>
<p>City of Excelsior Springs, MO Contact: Molly McGovern Title: City Manager Phone: 816-630-0752 Email: mmcgovern@excelsiorsprings.gov</p>	<p>Comprehensive compensation, classification, and benefits analysis was completed with development of new salary schedule for non-union and union for implementation in 2022. Performance Management project scheduled for 2022.</p>
<p>City of West Bend, WI Contact: Michelle Hoey Title: HR Director Phone: 262-335-5107 Email: hoeym@ci.west-bend.wi.us</p>	<p>Comprehensive WI compensation schedule was developed in 2022.</p>
<p>Dodge County, WI Contact: Tonia Mindemann Title: Assistant Human Resources Director Phone: 920-386-3691</p>	<p>Comprehensive compensation schedule was developed with benefit recommendations for 250+ non-union job classifications, inclusive of a skilled nursing facility. Implementation in 2021 due to COVID delays. Project also</p>



Email: tmindemann@co.dodge.wi.us	included job description updates and performance evaluation process. Services ongoing.
Barron County, WI Contact: Rachel Richie Title: Human Resources Director Phone: 715-537-6825 Email: rachael.richie@co.barron.wi.us	Conducted Performance Evaluation training for supervisors in 2016. Rehired in 2017 to develop new compensation system for approximately 300 job titles. Rehired in 2019 to complete job description updates and develop point factoring process. Services ongoing.
Burnett County, WI Contact: Nathan Ehalt Title: County Administrator Phone: 715-349-2181 Email: nehalt@burnettcounty.org	Comprehensive compensation schedule was updated in 2019 based upon market updates and implemented new internal comparability indicators into existing Schedule. Adoption of updates occurred in 2020. Market update occurred in 2022. Services ongoing.
Village of Mount Pleasant, WI Contact: Maureen Murphy Title: Village Administrator Phone: 262-664-7838 Email: mmurphy@mtpleasant.wi.gov	Comprehensive compensation schedule was updated in 2019 based upon market updates and organizational restructuring resulting in significant position adjustments. Job Descriptions were also developed in 2019. Market update occurred in 2022. Services ongoing.
City of Watertown, SD Contact: Kristen Bobzien Title: Finance Officer Phone: 605-753-3563 Email: kbobzien@watertownsd.us	Conducted comprehensive compensation analysis of all union and non-union positions within the City ~120 positions in 2019. Included the development of separate salary schedules for police, fire, AFSCME, and non-union – however, keeping internal equity and compression issues in line. Updated job descriptions in 2020. Services ongoing.
City of Crossville, TN Contact: Leah Crockett Title: Human Resources Manager Phone: 931-456-5681 Email: leahcrockett@crossvilletn.gov	Comprehensive compensation schedule for all City positions was developed in 2019.
City of Fulshear, TX Contact: Kristi Brashear Title: Human Resources Director Phone: 281.346.8875 Email: kbrashear@fulsheartexas.gov	Comprehensive compensation schedule for all City positions was developed in 2021.
City of Alamosa, CO Contact: Jolene Webb Title: Human Resources Manager Phone: 719-587-2029 Email: jwebb@ci.alamosa.co.us	Conducted comprehensive market analysis and position analysis of all positions and developed new compensation system in 2021.

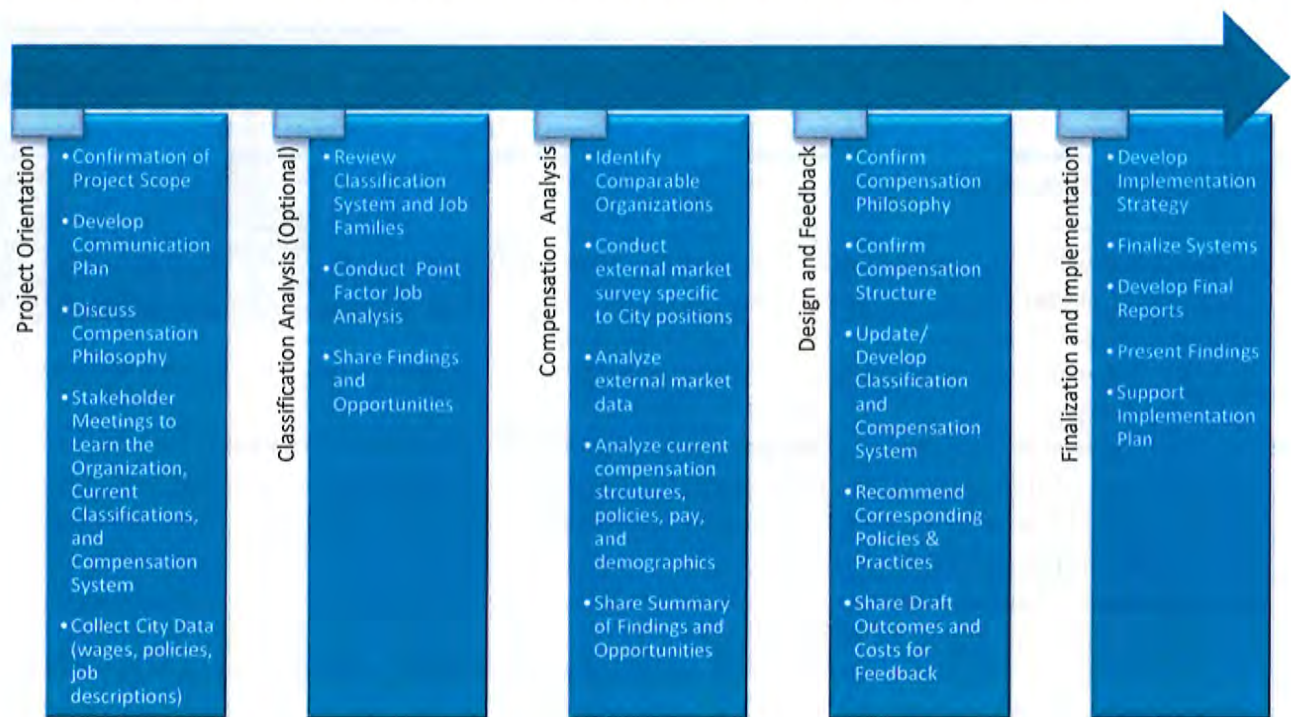


Project Approach and Methodology

In any governmental organization, salaries and benefits are typically the largest budget item. An investment in your employee’s compensation plan is an investment in your community, and we recognize the investment you are making is with tax dollars. We also understand a competitive compensation system is an important element for the City’s ability to hire, cultivate, and retain employees who provide service and value to all City stakeholders, regardless of the organization’s size.

Similarly, internal equity, proper classification, career opportunities and addressing of any compression issues serves to enhance the employee’s feeling of value and willingness to actively engage in their work for the organization. Therefore, it is important for the City to have a system that promotes the active engagement of employees, is non-discriminatory, is legally defensible, is efficient to manage, and can accommodate organizational growth and change. Thus, we tailor our services to meet the needs and unique structure and culture of the City.

Our methodology and approach are characterized by a systematic, logical series of tasks aimed at assuring thoroughness, consistency, and objectivity. After conducting a needs assessment with the City, confirming the City’s compensation philosophy with City leaders, and analyzing the current System in place, our Firm utilizes Best Practices throughout the process, which includes salary data and job content data from multiple City sources and its mutually identified comparables. Data analysis is then utilized to put this information into a meaningful summary format which is shared with the City. A visual summary of the project plan is provided. A detailed methodology and work plan follows.



Detailed Methods and Procedures

We tailor our projects to meet the needs and unique structure and culture of your organization, with the principles of collaboration, communication and transparency in mind while developing a sound work plan with identified deliverables. The proposal steps can be discussed and adjusted to meet the projects needs for the City.

1. Project Orientation

Virtual meeting with Human Resources/Project designee.

- ❖ Communicate with the City's project designee to:
 - Provide a list of documents and data needed to begin the project.
 - Discuss project expectations and milestones.
 - Begin developing a communication plan.
 - Schedule initial meetings.

Our philosophy is to tailor each project to meet the needs, unique structure, and culture of your organization, with the principles of collaboration, communication and transparency in mind while developing a sound work plan with identified deliverables.

We develop a communication plan at the onset of the project so the Firm can provide routine updates on progress as well as discuss any issues that may result in a delay or a challenge within the project. Our Project Manager coordinates meetings, data sharing, and ensures the work plan is progressing according to the designed work plan so the deliverables are met within the scope and timeline of the project.

2. Project Initiation and Assessment

Virtual or in person meetings with Administration and Department Directors.

The consultants will conduct the first visit to meet with City leaders, Compensation Project Team, and all Department Directors/Managers to:

- ❖ Explore your organization's current compensation system, compensation philosophy and strategy.
- ❖ Gain an understanding of the goals, values and structure of the overall organization.
- ❖ Gather information for each individual department including any unique responsibilities associated with positions, strengths and weaknesses of the current system, or issues with recruitment/retention.
- ❖ Identify future needs.
- ❖ Review provided documents and data.
- ❖ Finalize project communication expectations and strategies, project timeline, and identifiable milestones.

Our philosophy is to have direct conversations with management and administration to identify challenges and concerns with the current system and future needs; so we may develop comprehensive recommendations to best address those needs.



Other Introductory communications are recommended:

- ❖ Conduct introductory meetings with elected officials to discuss elements of compensation philosophy and expectations.
- ❖ Introductory employee communications and/or meetings to explain the process of a compensation study, introduce the consulting team, expected assistance, describe the general outcome of the Study, and other related topics as desired by the City. This can be done in-person or virtually.

Communication with elected officials and/or employees during the project allows engagement and offers factual information.

3. Compensation Philosophy

From first site visit, the consulting team will identify:

- ❖ The strengths of the current compensation system.
- ❖ Areas that need to be addressed or are concerns to the current programs.
- ❖ Current compensation program success and challenges.
- ❖ Other characteristics about the City which may impact compensation.

It is our belief that identifying and establishing a compensation philosophy allows for the development of strategic recommendations, such as placement in the market.

An analysis of this data as well as external data collection will be the basis of confirming the compensation philosophy that will guide the design and complexity of the City's compensation program. A consistent philosophy is a strong existing foundation for the City.

4. Classification Analysis (Job Analysis)

A **job analysis** objectively evaluates the duties, responsibilities, tasks, and authority level of each City position and identifies hierarchy, career progression opportunities, **and internal equity**.

The job analysis would include completion of a Position Questionnaire (PQ), which is a standardized tool used to analyze each position on identified factors. The **McGrath 360Comp™** PQ has been developed **specifically for use in public sector** organizations. This Questionnaire is recommended to be completed on all job titles for purposes of:

The **McGrath 360Comp™** point factor process used to complete the job analysis goes beyond the typical "Knowledge, Skills and Abilities" (KSA's) and explores factors that are unique to public sector positions including the following aspects of a job:

- ❖ Records, Reports and Programs
- ❖ Impact of Decisions and Consequents of Errors
- ❖ Contact with Others (both inside and outside the organization)
- ❖ Equipment, Machines and Tools
- ❖ Budget, Financial, and Cash Handling
- ❖ Education, Experience, Licensure/Certifications
- ❖ Complexity and Judgment
- ❖ Confidential Data
- ❖ Stress (degree of mental or emotional fatigue or stress inherent to the job)
- ❖ Technology
- ❖ Leadership and Supervisory Responsibilities
- ❖ Work Environment and Physical Requirements

Our philosophy is that job analysis is critical to establishing a consistent philosophy.



- ❖ Expounding upon information provided in job descriptions.
- ❖ Evaluating position responsibilities regarding necessary competencies, experience, education, finances, judgement, decision-making and other expectations which provide value to the City.
- ❖ Clarifying instances where statements in the existing job descriptions are vague or absent.
- ❖ Updating and aligning classification changes.
- ❖ Identifying career progression opportunities.

Supervisory Review/Verification. Each incumbent’s supervisor or Department Head will be given time to review the completed PQ for content and accuracy, and to comment in a designated area of the document. They will sign off on their review prior to submission to the Consultants. If needed, the consulting team may speak with Department Heads, Supervisors, and Human Resources for additional position clarification.

From this process, the current classification system will be updated, as needed.

The City and McGrath will discuss whether the City desires to continue utilizing the SAFE System or changing systems. The price differential has been listed in the Cost Proposal section. McGrath 360 has been utilized in MN and the client has passed the pay equity test.

5. Compensation Analysis

A Compensation analysis determines the organization’s relative position in the comparable labor market. This analysis allows City leaders to understand the organization’s compensation as a whole and by position, allowing them to make sound compensation decisions. Compensation Analysis will consist of the following:

- ❖ The City and consulting team will **cooperatively identify Comparable Organizations**, as the labor market. The City will have input into the list and must approve the list of comparables prior to starting the external market survey.
- ❖ McGrath consultants will prepare and conduct a tailored compensation survey specific to the City’s positions to **collect external market data** in real-time.
- ❖ The consultants will **analyze salary data**. The market survey collects minimum, midpoint, maximum, and incumbent salary information for each benchmark position; and other data points as needed. A statistical analysis is conducted on each dataset to ensure consistent and objective analysis. The outcome is then calculated into a ratio between the market and the City to measure the City’s alignment against the market.
- ❖ The consultants will examine the status of your current compensation systems including **structural analysis, special pay analysis, compression analysis, and incumbent pay analysis** to give guidance to the consultants for compensation and implementation recommendations and will also provide information to the City regarding overtime, promotional and retention

A market survey is developed specific to the City’s positions. We believe that collecting fresh market data establishes a more accurate look of the current market. We do not utilize third-party market surveys unless requested or discussed with the client in advance.



opportunities, internal equity, and how multiple pay plans (including plans excluded from the Study) are working together.

- ❖ The consultants will **review your compensation-related policies** for compliance and best practices. We will make recommendations for policy updates or considerations that impact the City.

The consultants will also gather and analyze external and internal demographic data and workforce metrics to define:

- Employee's tenure within the organization as well as tenure in current position.
- Turnover rate for the organization.
- Local geographic and economic factors impacting the attraction and retention of employees.

Understanding your employee demographics and external challenges allows for the development of strategic recommendations.

The outcome of this portion of the project is very important because it identifies current trends and future predictors. This information guides the consulting team in developing strategy options and recommendations for the City's current and future needs.

6. McGrath 360Comp™ Integration

Virtual meeting with Human Resources/Project designee and City Administrator.

Upon completion of the compensation analysis and job analysis, etc. the consultants will engage the City to:

- ❖ Confirm the recommended compensation philosophy.
- ❖ Discuss the data obtained and share summary findings and trends found in the analysis as it compares to the current Compensation System.
- ❖ Discuss the tie between the compensation system, performance, and tenure, and provide recommendations to strengthen the City's desired compensation model.

Our philosophy is to help the City understand the full picture between the job analysis, compensation analysis, and summary market findings, which allows the City and consulting team to have a meaningful dialogue to confirm the desired place in the market, desired compensation system model, and other compensation solutions identified.

Upon completion of the analysis phases, providing the oversight committees with a project update would also be appropriate.



7. Systems Update and Review

Virtual or in person meeting with Human Resources/Project designee and City Administrator followed by meetings with Department Directors.

Allowing City leaders and department directors the opportunity to review our recommendations in advance of finalization provides an opportunity for dialogue and sound quality control.

The Compensation System(s) will be updated with the following information:



The consultants will develop a **detailed fiscal impact** of the Compensation System(s) and will present implementation strategy options that fit the fiscal needs, culture, and compensation strategy of the City. While some entities can fully implement the compensation system immediately, some clients have utilized a phased approach. We will work with the City to assure that any phased approach fits with best practices and your fiscal realities.

Once the System is updated, the consultants will meet with appropriate City personnel to **review the draft Compensation System(s)**. This visit will include meetings with the City's project designee and each Department Director to review placements to identify any concerns prior to finalization. This provides an opportunity to discuss any concerns in placement in the current system and/or ensure proper placement if the System(s) are redesigned.

Compliance The Compensation Systems will then be tested for compliance with the State of Minnesota's pay equity law.

8. Finalization

A **Compensation Policy/Procedure Manual** will be developed for Administration/Human Resources. This report details:

- a. Study methodology and summary findings.
- b. Recommended compensation structure modifications.
- c. Recommended position title, classification specification or career progression changes.
- d. Fiscal impact and implementation strategies.
- e. Policies and procedure modifications or to adopt to administer and maintain the system in-house going forward.

The City will receive the Compensation and Classification documents and cost estimates in editable format for the City to maintain/integrate.

An **Executive Summary Report** for governing body and public distribution will also be provided as appropriate.



These reports will first be provided to City Administration in draft form to allow for feedback before the reports are placed into final form and provided electronically.

9. Presentation and Communication

The Study includes a ***presentation to the City Council and employees.***

We stand behind our methodology and process, and recommendations. We are available to present findings.

The consulting team will also be available to introduce the recommendations to employee groups to the depth, and in the manner, you prefer and offer suggestions and recommendations on how to best communicate this information. We prepare correspondence and notices tailored to our client, whether for written, verbal or electronic presentation.

10. Ongoing Support and Training

McGrath Human Resources Consultants will continue to work with your organization to ***support implementation*** of the compensation system at no additional cost.

We will continue to assist the City through implementation and beyond

The City may also consider its future needs as follows:

- ❖ McGrath Human Resources believes in providing our clients with the tools to be able to manage their Compensation System independently, if the client desires.
- ❖ Alternatively, some clients prefer that McGrath Human Resources set current and future pay grade placements, position changes, and job description development rather than completing that in-house. This can be done for a nominal fee depending upon the time involved in the placement.
- ❖ Future market update projects are recommended every 3-5 years and will provide recommendations to objectively measure when this should occur.



Project Meeting Outline

Since we work closely with our clients, open communication and collaboration with the consulting team is critical for the project to be most successful. A summary of expected involvement with the project throughout the organization is described below.

City Project Manager. The Firm requires assistance from the project team in providing data and documents, Position Questionnaire distribution/collection, coordinating interview schedules, etc. Additionally, support is needed to answer questions or address questions/concerns/issues brought forth from the Consultants as the Study progresses. These are usually completed through scheduled telephone or video calls, or email communications.

In addition to project meetings at the onset of the project, the City Project Manager is invited to participate in all individual departmental meetings at the start of the project. The City Project Manager will be requested to join the consulting team during department meetings when the draft recommendations are shared and discussed.

Department Director/Supervisors. The Consultants will meet with each Department Director at least twice during the project. The first meeting is at the onset of the project to receive an overview of operations, organizational structure information, position information, and a discussion of any current challenges related to compensation. The discussion topics will be provided to the Directors in advance, for efficient use of time. The amount of time per meeting will be dependent upon the size of the department, but typically a department with 10-12 different job titles will spend about one (1) hour with the consulting team (less positions is less time, more positions will take more time). Similarly, each Director will have an opportunity to meet with the Consultants again to review the recommendations before the Study is finalized. Any additional information that may be needed from the departments can be handled with scheduled phone calls or email communications, if needed. All meetings are scheduled in advance to accommodate schedule conflicts to minimize operational impacts.

The Consultants will also request a management level review of Position Questionnaire documentation prior to submittal for completion and accuracy of information by employees. A timeframe will be provided to the City to accomplish this process, to build into employee work assignments.

Employees. Employee time during the Study may include completion of the Position Questionnaire. This will be required for each position, not necessarily each employee. The amount of completion time per position ranges from 30 minutes – 2 hours. In addition, some employees may be asked to participate in a virtual meeting with the consultants during the job analysis phase to gain additional information/clarification. These meetings should last between 30-45 minutes.

Should the City request the consulting team to engage employees with an introductory kickoff meeting, employee survey, meetings to provide direct feedback on their positions, or hold project roll out meetings when the project is complete, this type of employee engagement is typically voluntary, and can be scheduled with flexibility.



Leadership/Elected Officials. Because final recommendations are presented to elected officials, this body should be prepared to discuss with the consulting team policy items during certain phases of the project, which may include the City's future Compensation Philosophy, desire to recognize tenure and/or performance, compensation model options etc. Having these discussions during the project allow the consulting team to educate on certain critical compensation topics throughout the process and develop recommendations that align with elected official goals and expectations, so that as recommendations are presented, the body is well informed.



Proposal Timeline

The timeliness of the market data collection is heavily dependent upon the workload and staffing of the comparable organizations we are asking to participate, so additional time is built into the schedule for better survey participation/timely responses to capture current data. We are prepared to start the project in April 2023.

We recommend the following schedule:

Activity	Month 1				Month 2				Month 3				Month 4				Month 5			
	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
Task 1 - Project orientation/planning	■	■																		
Task 2 and 3- Project Kickoff meetings with identified stakeholders for information meetings			■	■																
Task 4 –Position Questionnaire distribution/ collection and Job Analysis			■	■	■	■	■	■												
Task 5- Market Data collection and analysis; and internal analysis			■	■	■	■	■	■	■	■										
Task 6 - Review Findings with City											■	■								
Task 7 – Develop/Update Compensation and Classification Systems													■	■	■	■				
Task 7 - Review Recommendations and Cost with City															■	■				
Task 8 -Finalize changes. Provide Draft Reports for City review. Finalize Reports.																	■	■		
Task 9 - Presentations																				■

This timeline will be adjusted based on the agreed upon Project Initiation date. There are factors that impact this schedule that may be out of the control of the consultants. The proposed time frame is contingent upon timely receipt of data from the City, timely participation from external comparable organizations; and timely receipt of information and/or feedback from the City. This is monitored by the consulting team and communicated with the City on an ongoing basis.

Project Progress Communication

Since we work closely with our clients, open communication and collaboration between the consulting team and project designee is critical for the project to be most successful. Because of that, we will develop a communication plan at the onset of the project so the Firm can provide routine updates on progress as well as discuss any issues that may result in a delay or a challenge within the project. Our designated project manager coordinates meetings, data sharing, and ensures the work plan is progressing according to the designed work plan so the deliverables are met within the scope and timeline of the project.



Cost Proposal

McGrath Human Resources does not identify, or bill based on the number of hours needed to complete a project, as the Firm will work the project based on the scope of work. Instead, McGrath sets project fees based on the total project, which ensures the project comes in at the budgeted amount. Therefore, the fees listed below include all consulting professional fees, and administrative costs, excluding travel*.

Classification and Compensation Study with McGrath360	\$28,652
Classification and Compensation Study with the SAFE system	\$32,795
Travel - Not to exceed based upon actual expenses*	\$ 3,000

*This project excludes any cost to update job description documents.

*Travel: In-person site visits may not be needed nor desired. Travel expenses will be billed only if incurred and based on actual expenses, not to exceed the price listed. This would be limited to airfare, mileage/car rental, hotel and dinner for the consulting team needed onsite. All in person site visits will be determined with the City in advance and based upon the needs of the project.

Terms of Payment

Payment for the Project will be made in three (3) installments (\$28,652):

- \$ 5,000 upon completion of the signed contract;
- \$ 15,652 upon submission of the draft report; and
- \$ 8,000 upon submission of the final report plus any travel expenses incurred.

All invoices are due within 30 days of receipt. Proposal cost is good for a minimum of 90 days from March 22, 2023. Dr. Victoria McGrath is the individual with the authority to negotiate and contractually bind McGrath Human Resources in any type of negotiations and contracts.

Optional Services

In most compensation studies, there are areas that must be addressed that are not planned for. In the 22 years McGrath Consulting Group, Inc., has been in business, it has never increased the agreed upon price and will address these areas. In the event the work is so beyond the scope of the original project, the Consultant will work with the City to either bill the service at an hourly rate, plus travel fees; or determine a fixed price. However, no work will begin until an agreement with the City has been approved.





Proposal To Serve:



Classification and Compensation Study Proposal

March 2023



CBIZ Compensation Consulting
222 South 9th Street Suite 1000
Minneapolis, MN 55402
(612) 436-4618

March 20, 2023

Caroline Moe
City of Cambridge
Director of Finance
300 3rd Ave NE
Cambridge, MN 55008

Dear Caroline:

In response to your request for proposal for a Classification and Compensation Study, CBIZ Benefits & Insurance Services, Inc. d/b/a CBIZ Compensation Consulting ("CBIZ" or "the Firm") is pleased to present the following proposal describing how we can provide assistance to The City of Cambridge ("Cambridge").

In serving Cambridge, we will provide you with the highest quality of professional service. We will bring extensive resources, experience, fresh ideas and approaches, responsiveness to your interests, and sound judgment.

We are excited about this opportunity and look forward to working with you. Please let me know if you desire any additional information or explanation.

Sincerely,

Ken Sandbakken

Director, Compensation Consulting
CBIZ Compensation Consulting



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About CBIZ

CBIZ Benefits & Insurance Services, Inc., doing business as CBIZ Compensation Consulting, will assist Cambridge on this engagement. CBIZ Benefits & Insurance Services, Inc. is a wholly-owned subsidiary of CBIZ, Inc.

CBIZ, Inc. (NYSE: CBZ) is a \$1.1 billion professional services company headquartered in Cleveland, Ohio. CBIZ is the largest provider of multi-specialty professional service offerings to organizations of all sizes. We offer employee benefits consulting, executive search services, compensation consulting, valuation assistance, retirement plan services, payroll, property & casualty insurance, tax services, and many other services from over 100 offices and through more than 4,800 associates located throughout the United States.



Your Team.



NYSE: CBZ

120+

6,500+

82,000+

offices

team members

clients



84

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in 2022

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Largest Accounting Provider Nationally¹

Top 30

Largest Broker of U.S. Business²

Top 4

Institutional Consulting Team³



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CLIENT

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- Accounting & Tax
- Government Health Care Consulting
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- Litigation Support
- Risk & Advisory Services
- Tenant Advisory Services

Benefits & Insurance

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¹Accounting Today - March 2022 ²Business Insurance magazine - July 2022 ³Rankings and recognition by unaffiliated third parties may not be representative of a CBIZ Investment Advisory Services' client experience and should not be construed as a guarantee of a certain level of results. Neither CBIZ IAS nor its advisors pays a fee to the third party in exchange for the rating.

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Compensation Experts in the Public Sector

CBIZ provides national-caliber expertise combined with highly personalized service delivered at the local level. CBIZ Compensation Consulting, which is a national practice for the Firm, is based in St. Louis, Missouri. Key compensation experts are based at this location and provide services to clients from coast to coast.

CBIZ has developed a comprehensive approach to assist Public Sector clients in meeting their human resources needs. The Firm has experienced great success by distinguishing itself from both small and large consulting firms. That is, CBIZ offers the resources and methodologies of larger firms, while also providing the flexibility and dedicated attention of smaller consulting firms.

CBIZ values the importance of each client and respects all decisions and ideas as we work collectively to achieve a common objective that will benefit the client for years to come.

CBIZ is highly experienced in providing compensation consulting services to the Public Sector. We serve small municipalities to large state governments and all categories in between—including public utilities, public pension funds, and public-private partnerships.

Our Competitive Advantages

- We provide the same expertise and data as the other national firms; however, our focus is on the middle market. The Firm was founded on the premise that middle-market organizations are more complex and move faster in today's interconnected world.
- Edward R. Rataj, the Firm's Compensation Consulting Division Managing Director, is a Master Certified Compensation Professional (MCCP). His compensation expertise has been cited in media publications such as the Wall Street Journal and Smart Money magazine. Few competitors can offer such compensation experience and expertise.
- Our unique industry experience and relationships, coupled with our highly skilled technical experts, means we will do much more than walk you through a process. We can deliver optimal results and value in an efficient manner by working closely with Cambridge.

Service Team

Our Firm's ability to provide quality, efficient and timely service is largely dependent upon the skills and experience of our people. We are proud to present a team of individuals who have a proven record of bringing the necessary blend of technical competence, industry experience, innovative ideas and suggestions, and value-added services to our clients. Our philosophy of utilizing highly experienced personnel allows us to perform extremely efficiently and enables us to provide unmatched quality.

Ken Sandbakken, Carrie Blackwell and select consultants will be responsible for the services provided. Professional summaries for each individual are presented in the appendix of this proposal. The service team will be assisted by other qualified human resources consulting professionals, as necessary.

Consulting Director

Ken Sandbakken

Ken will manage and oversee all aspects of the project and serve as the primary client contact.

Project Manager

Carrie Blackwell

Carrie will lead the day-to-day project activities, providing guidance, timeline management, and quality control to consultants.

Consultants

Taylor Sprague, Adam Reckamp, Tyler McClure, Grant Gardiner, Gaby Davidson, and Joe Kurtz

Taylor, Adam, Tyler, Grant, Gaby, and Joe will provide day-to-day technical and client service, assisting with all facets of the compensation analyses.

Project

It is our understanding that Cambridge is seeking a qualified compensation consulting firm to assist in reviewing and updating its formal market-competitive compensation plan for its employees.

In an effort to meet Cambridge's needs, CBIZ proposes to conduct the project steps detailed on the following pages. The objective of the study will be to provide Cambridge with a compensation plan that will continue to accurately reflect job roles and responsibilities, establish an organizational structure that is flexible in order to accommodate Cambridge's growth and is well-aligned with its broader goals and strategies.

Phase 1: Project Launch

Step 1 – Planning Discussion

- Conduct a meeting with the internal project team to discuss foundational aspects of the project, such as:
 - The compensation philosophy, including defining the market placement strategy and competitive labor market(s) in terms of geography, industry, and size of organization.
 - Differentiation or segmentation whereby segments of the workforce may warrant a separate compensation philosophy or special needs.
 - Current program strengths, areas for improvement, key challenges, and culture.
 - The ideal competitive positioning various rewards components, such as base salary, total cash compensation, and benefits.
 - The organizational structure, hierarchy of jobs, and ability for employees to advance through the organization.
 - The project goals and schedule, including key dates with employees, leadership, and governing bodies
- Provide a draft compensation philosophy document (see Image 1) following the meeting to ensure that CBIZ and Cambridge are in agreement regarding the key factors that will drive subsequent analysis.

Image 1



Step 2 – Data Collection and Reconciliation

- Submit a data request, detailing the items necessary for the project.
 - Data collected will relate to organization scoping metrics, employee census information, current pay practices and programs, current job documentation, organization charts, internal equity, etc.
- Assess the data in its entirety to ensure that all necessary information has been submitted and that there are no discrepancies. This step will ensure that the new compensation plan reflects current and accurate job titles and supporting documentation for each employee included in the plan.
- Reconcile submitted job descriptions with employee job titles to make sure that a job description for each employee is available and that all job descriptions are still in use and valid.
- Evaluate the need to have employees complete a web-based job analysis questionnaire (JAQ) to gather employee data for the current duties, responsibilities, qualifications, skills, and working conditions necessary to perform the job.
 - Having valid job documentation is critical to this process. As such, there is no additional cost to perform this step.
- The following steps elaborate the JAQ process:
 - Provide a draft JAQ for review and opportunity to propose edits.
 - Provide draft communications to announce the JAQ process and expectations to supervisors and employees.
 - Launch a web-based JAQ directly to employee email addresses.

- Completed JAQs are electronically routed to supervisors for review and comment. Supervisors cannot change the employee submissions but will have the opportunity to provide clarifying comments and other helpful information.
- The timeframe is expected to last three weeks, which in our experience blends the right amount of urgency to complete with time to do so thoughtfully.
- Paper based JAQs are available as well if needed for segments of the employee population.
- Completed JAQs can also be used to support overtime classification eligibility under the Fair Labor Standard Act (FLSA) and identify essential duties helpful to Americans with Disabilities Act (ADA) compliance.

Phase 2: Market Research

Step 3 – Evaluate Job Documentation

- Ensure that job documentation is complete, current, and accurate in order to understand how the jobs are currently performed so that they can be evaluated and matched to the best-available market comparison.
- Review job titles and propose changes to improve internal consistency and match external standards.
- Evaluate adding or removing positions to support organization design changes in line with the planning discussion.

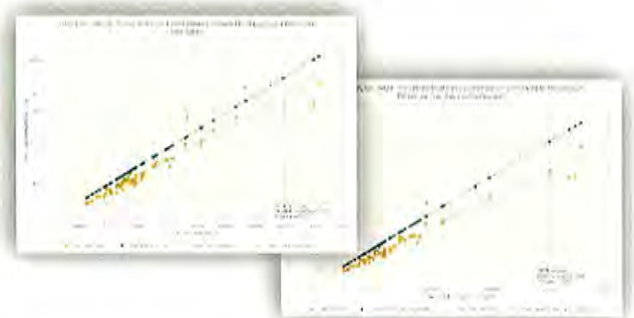
Step 4 – External Market Analysis

- Conduct published survey benchmarking analysis to collect and document competitive base salary and total cash compensation (base salary plus annual incentive) data for all of the jobs included in the scope of the proposal.
- Analysis will be based on comparable organizations as discussed in the planning discussion.
- The three most important labor market characteristics are the size of the organization, geographic scope, and industries from which an organization recruit's talent.
- CBIZ will determine each characteristic as it relates to the University before reviewing survey sources and conducting the market analysis.
- Utilize our full survey library to identify market comparisons from multiple survey sources.
- Evaluate and incorporate any surveys to which Cambridge subscribes into the analysis.
- Match jobs to surveys based on the actual skills, duties, and responsibilities as opposed to merely matching jobs based on title.
- Document market pricing benchmarking results at the 25th, 50th, and 75th percentiles (see Image 2), as well as other percentiles (e.g. 65th percentile) if relevant to market placement philosophy.

Image 2

ABC Co
Preliminary Compensation Study Results
Exhibit 1 - Market Summary
Data Effective July 1, 2021

Job Code	Annualized Average Base	Annualized Average Total Cash	Current Job Title	Market Base Salary			Proposed pay (Rate)	Market Total Cash Compensation		
				25th	50th	75th		25th	50th	75th
100	30,042	30,042	Accounting Specialist	37,499	42,065	45,423	7	49,335	42,959	46,394
101	35,085	35,085	Administrative Assistant	38,586	38,948	42,098	6	37,107	39,506	42,703
181	43,928	43,928	Archives Librarian	42,689	46,207	61,394	9	53,078	57,346	62,599
107	46,863	46,863	Benefits Coordinator	47,725	51,025	55,389	8	48,734	52,114	56,570
107	49,147	49,147	IT Manager	48,807	49,397	53,292	8	52,408	60,866	65,816
107	41,114	41,114	Communications Specialist	55,205	58,783	63,901	10	55,241	59,909	65,144
104	59,825	59,825	Content Manager/Editor	59,239	62,212	66,608	10	61,474	63,633	69,197
105	115,200	135,260	Controller	110,399	126,111	148,215	16	110,895	137,150	164,359
112	40,621	40,621	Development Coordinator	50,240	54,336	59,916	9	53,900	58,272	64,244
115	119,287	159,287	Director, Patient & Systems	120,153	133,767	152,937	16	170,054	199,899	228,776
116	39,256	39,256	Early Childhood Specialist	43,298	46,132	49,856	8	43,298	46,132	49,856
105	42,300	42,300	Education Supervisor	45,993	49,694	54,834	8	47,877	51,707	57,157
115	51,190	51,190	Exec	51,867	53,355	56,373	9	52,332	55,618	60,283



Step 5 – Benefits and Total Compensation (Optional)

- This process will benchmark key aspects of benefits and answer the broad narrative of how Cambridge's benefits factors into the total compensation process as well as identify specific areas of opportunity.
- Analyze Cambridge's benefits costs currently in place to the market-competitive published survey data.

- For fixed-cost benefits, such as medical and medically related benefits (e.g., medical, dental, vision, STD, LTD, and life insurance), compare data to the market and value the total as an average cost per employee.
- For variable-cost benefits, such as retirement and time-off benefits, compare plans and capture an employee cost as a percentage of salary.
- With this valuation formula, evaluate employee benefit levels to market levels.
 - Identify areas where Cambridge's benefits vary from market.
 - Calculate total compensation by adding the employee benefits valuation to total cash compensation and compare to market total compensation.

Phase 3: Program Design

Step 6 – Design Pay Structure(s)

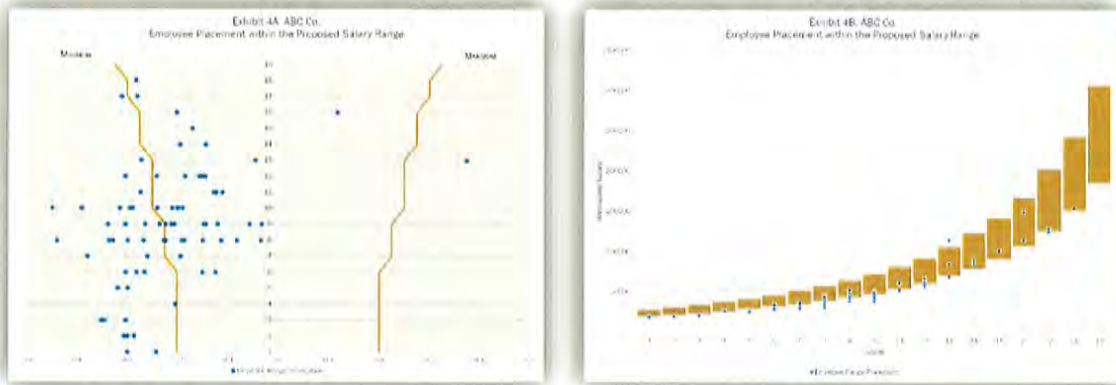
- Pay structures are an important design component of compensation programs in that they ensure pay levels for jobs are externally competitive, internally equitable, and establish a rational basis for future pay decisions.
- Develop new market-based pay plans to simplify compensation administration and to help Cambridge maintain its competitive position, or update the salary ranges currently in place.
 - Pay structures will consist of pay grades, each with a salary range minimum, midpoint, and maximum.
 - The salary range minimum will approximate competitive entry level pay.
 - The salary range midpoint will approximate the target market competitive placement (e.g., market 50% percentile).
 - The salary range maximum is a tool of management control that establishes cap on pay. This approximates the upper range of market competitive pay and encourages employees to expand skills and seek promotion opportunities.
- Discuss the need for, and pros and cons of, creating separate salary structures for different segments of the workforce.
- Evaluate the design characteristics of the structure, including the number of grades, range spreads, and midpoint differentials to align with internal job architecture and scope of positions.
- Evaluate the means by which employs progress through the pay structure, such as performance based, open ranges, or step-based.
- Finalize the draft market-competitive pay structures considering the number of jobs, career levels, compensation philosophy, and potential for future growth.
- Slot jobs into the pay structure(s) based upon the market-competitive data collected in the market analysis step.

Step 7 – Implementation Analysis

- Compare actual compensation practices to the market-competitive data collected in the market analysis step and the pay structures designed previously (see Image 3).
- Provide specific pay recommendations on a job-by-job and employee-by-employee basis.
- Identify systemic compression issues for the following situations:
 - Where pay for peer employees with greater tenure is same or substantially similar to those with low tenure.
 - Where there is insufficient separation in pay between employee and supervisors.

- Assess the financial impact of implementing the recommended compensation practices.

Image 3



Step 8 – Finalize Results

- Conduct a meeting to review the draft results of the full project deliverables. Items for review include:
 - Market pricing results
 - Pay structure design
 - Internal equity of each job
 - Review the implementation cost analysis
- Discuss the need for compression-based pay adjustments to alleviate internal pay compression and/or improve the overall pay competitiveness to the market.
- Provide copies of project report and supporting exhibits.
- Provide login and training information related to CBIZ CompVisualsSM.
- Discuss and determine the optimal implementation strategy that considers cost, culture, timeline, and other issues.
- Gather internal equity feedback regarding adjustments needed to correct for internal comparisons between jobs.
- Identify salary structure adjustments needed to cost of cultural considerations.
- Work through feedback requests and issue the final project report.

Phase 4: Ongoing Administration

Step 9 – Salary Administration Guide

- Equip Cambridge with a salary administration guide that provides direction for maintaining the compensation plan.
- Topics may include:
 - annual compensation planning
 - pay increase recommendations
 - hiring pay
 - promotions
 - demotions
 - job classification/reclassification
 - assigning new jobs to the pay structure
 - policy exceptions
 - approvals and notifications

Step 10 – Program Training

- Conduct a training conversation with key staff ensure the successful implementation and ongoing maintenance of the compensation plan.
 - Train staff on the compensation project methodology, labor markets, and design features.
 - Teach staff about system implementation and communications techniques, include sample communications for staff.
 - Address any staff questions to ensure knowledge necessary to implementation and maintain the compensation system.
- Review the salary administration guide and explore examples with staff to ensure successful administration going forward.
- Ensure that staff understand the salary structure and annual adjustment process by reviewing the structure update tool and sample annual letter (described in Ongoing Services below).
- Provide a job evaluation worksheet for Cambridge to slot new or modified positions. The worksheet will evaluate factors such as market data and internal equity, based on compensation philosophy.
- Answer questions to ensure staff have the knowledge necessary to implement and maintain the compensation system.

Annual Salary Planning Letter

- Provide Cambridge with an annual letter of salary trend market intelligence for up to five years. The letter will assist with the following:
 - Share trends for what other organizations are forecasting for their annual salary increase process. This will assist Cambridge with benchmarking increase budgets to the market.
 - Share trends for what other organizations are forecasting for annual salary structure adjustments. This will assist Cambridge with annual structure updates that will ensure salary range minimums remain competitive and that salary range maximums remain appropriate.
- No additional fees will be charged for the annual salary trend market intelligence letter.

Professional Fees and Expenses

Our professional fee structure is based upon standard hourly rates for consulting services. We have repeatedly found that our philosophy of utilizing highly experienced personnel allows us to provide effective and efficient services at a cost that represents an exceptional value. Based upon our prior experience in conducting similar projects, professional fees for the project are as follows:

Phase/Project Scope	Professional Fees
1. Classification and Compensation Study <i>(Assumes up to 46 job titles)</i>	\$29,900
2. Benefits and Total Compensation	\$8,000
Total Fees	\$37,900

CBIZ will be committed to the future effectiveness of Cambridge's new compensation plan. There will be no costs associated with providing annual salary increase and structure update factors for up to five years. Following the completion of the project, the cost of evaluating market-competitive compensation and recommending grade assignments for new positions or revised existing positions will be \$750 per position (this excludes executive and sales positions). The costs of such ad hoc compensation evaluations are not included in the above fees.

In addition to professional fees, we will bill clients for direct project out-of-pocket expenses (e.g., travel expenses, overnight mail, survey data, mileage, etc.). Professional fees and expenses will be billed monthly based on the project's progress.

If the volume of work changes substantially due to change in scope we may need to discuss an adjustment in the professional fees documented herein. We do not anticipate that this will occur; however, we would discuss this with you before proceeding and obtain your prior approval.

References

CBIZ frequently conducts classification and compensation studies for our government clients. Projects similar to that requested by Cambridge that have been recently performed by CBIZ are described below. Each contact person identified may be contacted to verify the quality of CBIZ's work and competence of the Firm's assigned staff. CBIZ would be happy to provide additional references upon request.

City of O'Fallon, IL

255 South Lincoln Avenue
O'Fallon, Illinois 62269
Contact: Grant Litteken, MPA
Phone: (315) 624-4500 ext. 8760
Email: glitteken@ofallon.org

Services Provided: CBIZ recently finalized an organization-wide compensation study for this client. The study included conducting a custom peer compensation survey, evaluating competitive salaries, designing a new salary structure, and revising compensation administration policies. CBIZ completed the projects for this client in November 2020.

City of Olathe, KS

100 E. Santa Fe
Olathe, Kansas 66051
Contact: Kim Marshall, Human Resources Director
Phone: (913) 971-8519
Email: krmarshall@olatheks.org

Services Provided: CBIZ has a multi-year partnership with the City to conduct an annual evaluation of compensation for council appointed positions. CBIZ conducts a custom survey to collect market-competitive total compensation data for the City Administrator as well as a broader search based on publically-available data. Most recently, CBIZ started the project in December 2019 and completed the work in January 2020.

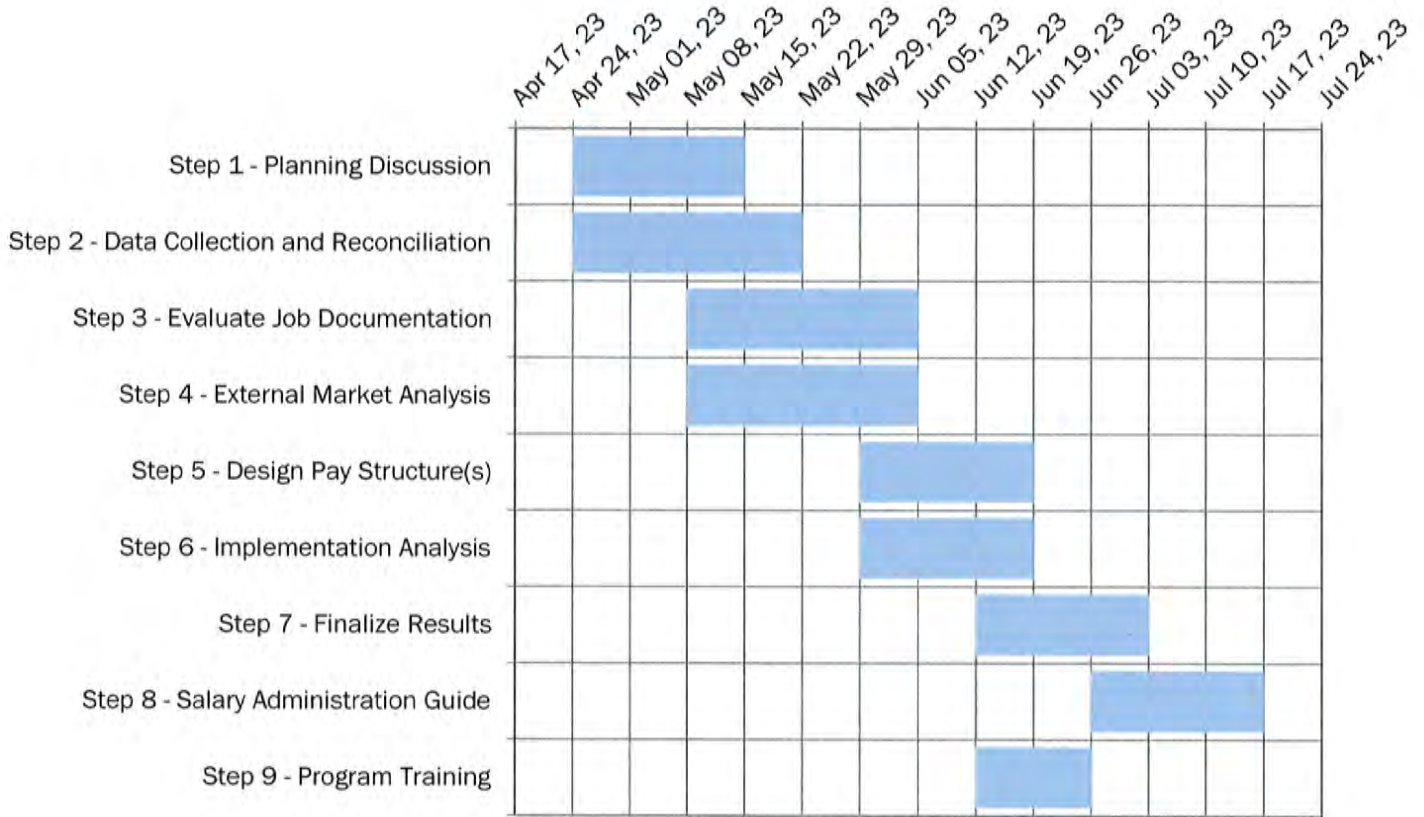
Perry County

321 N. Main Street
Perryville, MO 63775
Contact: Jared W. Kutz
Phone: (573) 547-4242
Email: jwmkutz@perrycountymo.us

Services Provided: CBIZ completed an organization-wide compensation and benefits study for this client. The study included analyzing market competitive pay for all jobs at the organization, evaluation of market competitive benefits and total rewards, designing a new salary structure, implementation of analysis, compression analysis, revising compensation administration policies, and developing job descriptions. CBIZ completed the projects for this client in December 2021.

Timeline

CBIZ expects the compensation and classification study to last approximately twelve (12) weeks, such that final project results should be delivered no later than your August 31, 2023 deadline, assuming a timely project start date. The proposed project schedule below is highly dependent upon the timely receipt of requested data from Cambridge.



Data Management Guidelines

Compensation-related projects involve detailed calculations and statistical analyses. They can become very expensive if there are changes to employee data after we begin cost modeling. To make sure we manage your project within budget and that we keep errors to a minimum, CBIZ has developed the following data management guidelines. We will do everything we can to help Cambridge plan so that it can stay within these guidelines. They are:

- After Cambridge has submitted all data and CBIZ has delivered preliminary analyses, Cambridge will have the opportunity to make two sets of changes.
- All changes to employee data should be in writing so that CBIZ can proof data entry to make sure Cambridge's reports are accurate.

Acceptance and Authorization

If Cambridge agrees with and accepts the contents of this proposal (including, but not limited to the Project Approach and Professional Fees and Expenses), please sign in the space provided below and return one signed copy of the proposal to CBIZ via e-mail (ken.sandbakken@cbiz.com).

CBIZ's compensation professionals assert that they will not be acting as a member of management or making management decisions or providing the primary basis for management to make decisions that are significant to the subject matter under audit. Other factors that should be considered in making decisions include, but are not limited to, employee performance, tenure, and experience as well as economic and organizational influences.

You agree that CBIZ may use descriptive information about Cambridge in our internal client database (e.g., the number of your employees, or the size of your revenue) so we can identify other business services or products that might be useful to you. We do not sell this information to anyone, and you will not be contacted by anyone other than us to determine if you have any interest in receiving our other services or products.

Accepted by Cambridge

Title

Date

Please select the approved scope of work:

Project 1: Classification and Compensation Study

Project 2: Benefits and Total Compensation

Appendix A: Professional Summaries





Ken Sandbakken

Compensation Director

University of North Dakota, B.B.A. – Finance

Ken Sandbakken is a Director of Compensation Consulting at CBIZ Talent & Compensation Solutions. He has over 25 years of consulting experience, including broad-based, executive and physician compensation. Industries served include government, health care, associations, banking, hospitality, transportation, and agriculture.

In addition to his core work, Sandbakken's approach to total compensation structure has helped him guide hundreds of organizations in the areas of compensation philosophy development, job level and grade development, compensation benchmarking and market pricing, including reasonableness, short and long-term incentive plan development, and the design/redesign of non-qualified deferred compensation and supplemental benefit plans, including 409A compliance.



Carrie Blackwell, CCP

Project Manager, Compensation Consulting

Missouri State University, B.S. Human Resources Management

Mrs. Blackwell is a Project Manager for CBIZ Compensation Consulting in St. Louis, Missouri where she oversees a team of compensation consultants and provides project management oversight and quality control. She has over 20 years of experience in a corporate setting managing broad based compensation programs in both the public and private sectors.

Mrs. Blackwell holds a B.S. degree in Human Resources Management holds the accreditation, Certified Compensation Professional (CCP).



Taylor Spraguel

Senior Compensation Consulting

University of Missouri-Columbia, B.S. Human Environmental Science

Mr. Sprague is a Senior Consultant with CBIZ Compensation Consulting in the Denver office. Since joining CBIZ, Mr. Sprague's experience includes the use of compensation surveys to conduct market analysis for a wide variety of positions, industries and organizations in regard to the design of compensation plans. He also has experience evaluating job questionnaires and compiling custom compensation survey reports for specific position and industry benchmarking.

Mr. Sprague received a B.S. in Human Environmental Science with an emphasis in Personal Financial Planning, and a minor in Business from the University of Missouri-Columbia.



Adam Reckamp

Compensation Consultant

University of Iowa, BBA Economics

Mr. Reckamp is a Consultant with CBIZ Compensation Consulting working out of the St. Louis office. Since joining CBIZ, his experience includes compensation market analysis across a wide scope of industries, positions and types of organizations. In addition to his work on organization-wide compensation studies, Mr. Reckamp is experienced in conducting executive compensation analyses as well as with job evaluation and documentation.

Mr. Reckamp earned a B.S. in Journalism and a minor in Business from the University of Missouri-Columbia.



Tyler McClure

Compensation Consultant

University of Iowa, BBA Economics

Mr. McClure is a Consultant with CBIZ Compensation Consulting in the St. Louis office. Since joining CBIZ, his experience includes market benchmarking analysis across a wide scope of industries, positions, and types of organizations. In addition to his work on organization-wide compensation studies, Mr. McClure is experienced in conducting executive compensation analyses.

Mr. McClure earned a BBA in Economics and a minor in Military Leadership from the University of Iowa.



Grant Gardiner

Compensation Consultant

University of Missouri-Columbia, B.A. Business Management

Mr. Gardiner is a Consultant with CBIZ Compensation Consulting working out of the St. Louis office. His experience includes both organization-wide and executive compensation market analysis for a wide range of organizations, positions, and industries.

Mr. Gardiner earned a B.A. in Business Management from the University of Missouri-Columbia.



Gaby Davidson

Compensation Consultant

University of Missouri-Columbia, B.B.A Finance

Ms. Davidson is a Consultant with CBIZ Compensation Consulting in the St. Louis office. Since joining CBIZ, her experience includes market benchmarking analysis across a wide scope of industries, positions, and types of organizations.

Ms. Davidson earned a BBA in Finance from the University of Missouri.



Joe Kurtz

Compensation Consultant

University of Missouri-Columbia, B.S. Business Administration, emphasis in Finance

Mr. Kurtz is a Consultant with CBIZ Compensation Consulting working out of the St. Louis office. Since joining CBIZ, his experience includes compensation market analysis across a wide scope of industries, positions and types of organizations. In addition to his work on organization-wide compensation studies, Mr. Kurtz is experienced in conducting executive compensation analyses as well as with job evaluation and documentation.

Mr. Kurtz earned a B.S. in Business Administration, with an emphasis in Finance and a minor in Economics from the University of Missouri-Columbia.

Prepared By: Evan C Vogel, City Administrator

Background:

The Midco Telcom franchise agreement has expired and is due for renewal. Midco has requested a 10 year extension of this agreement and is not seeking any changes to the current agreement

Recommendation:

Hold a public hearing on this issue

Approve amendment to Ordinance 583, renewing the Midco Franchise agreement for 10 years

Included:

Midco-Cambridge Franchise Agreement
Ordinance Amendment to Ordinance 583

AN ORDINANCE TO AMEND THE
CABLE TELEVISION FRANCHISE ORDINANCE #583

WHEREAS, Midcontinent Communications ("Midco") holds a cable communications franchise ("Franchise") for the construction and operation of a cable communications system within the City of Cambridge, Minnesota ("Grantor"); and

WHEREAS, the Franchise (Ordinance 583) expires on or about March 22, 2023, and;

WHEREAS, Grantor and Midco have mutually agreed to extend the original Grant term of the Franchise by adopting this Ordinance Amendment No. 1 ("Amendment") and to make such other changes as are mutually agreed upon herein.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF CAMBRIDGE, MINNESOTA:

1. The Term of the Franchise in Section 2, Sub. 4 is hereby amended to expire Ten (10) years after passage to March 22, 2033.
2. Except as expressly modified herein, all other terms and conditions of the Franchise shall remain in full force and effect. Neither party waives any rights it may have pursuant to applicable law.
3. This Amendment No. 1 shall be effective upon passage in accordance with applicable law.

Dated this ____ day of _____, 2023.

CITY OF CAMBRIDGE, MINNESOTA

Attest: _____

By: _____

Print Name & Title _____

Its: _____

COMPANY ACCEPTANCE

This Amendment is accepted, and Company agrees to be bound by its terms and conditions on _____, 2023.

Midcontinent Communications

By: Midcontinent Communications Investor, LLC
Managing Partner of Midcontinent Communications

By: _____

Nancy Vogel
Director, Regulatory Finance

STRATEGIC PLANNING CORE STRATEGIES:

#8 - Highlight and capitalize on natural resources

BACKGROUND:

The start of the spring growing season is a critical time for invertebrates waking up from hibernation. Chrysalides cling to last season's dried plant material and queen bees nest underground until they are ready to emerge. Once emerged, invertebrates still require shelter in plant material or tall grass from the cold, rain, and wind. Some bee species wake in early spring, while other bee species wake in May with warmer weather. No Mow May is a movement to allow grass and wildflowers in lawns to grow unmown until after May, creating a better habitat for pollinators. Cities across the nation are following suit since Appleton, WI first adopted No Mow May in 2020, including these cities in Minnesota: Edina, West St. Paul, Crystal, New Brighton, Vadnais Heights, Mendota Heights, and Mankato.

If property owners want to mow in May, it is recommended that they consider reducing intensity and frequency. Participation in No Mow May is optional. Property Owners will not receive code compliance letters or citations during the month of May for violating Cambridge City Code 92.16 NUISANCES AFFECTING HEALTH, SAFETY, COMFORT OR REPOSE (C) Tall grasses, nuisance weeds and rank vegetative growth shall be maintained at a height of twelve inches or less.

Yard signage about participating in No Mow May is optional. Properties participating in No Mow May do not need a yard sign informing the public that they are participating.

Additionally, there is a list of plants that are beneficial to pollinators in our region that is available to the public to reference. By allowing the pollinators time to emerge from their hibernation and get a good start in the spring, and growing plant species that will benefit them, we can help our pollinators, many of which are becoming threatened or endangered, such as the Rusty Patched Bumblebee, our state bee! The rusty patched bumblebee's designation as State Bee is intended to raise awareness about the role of pollinators in our ecosystem and the importance of conservation of their habitats.

Information provided by EPA.gov's 2019 article titled Protecting Pollinators:

- Pollinators are responsible for 90% of the world's flowering plant reproduce.
- Without pollinators, ecosystems are less resilient due to biodiversity losses, increases in invasive species, and reductions in crops and natural vegetation. Given this reality, there is an explicit need for reliable tools to accurately predict and protect the health of bees and other pollinators.

FISCAL NOTE:

No budgetary impacts. In 2022, we did not abate any mowing/weed cases in May so no Administrative Fees were collected then.

STAFF RECOMMENDED CITY COUNCIL ACTION:

Adopt Resolution R23-026 No Mow May.

ATTACHMENTS:

- Resolution for No Mow May
- Bee City USA information
- Recommended plants for pollinators in our region
- Yard sign provided by Bee City USA

**CITY OF CAMBRIDGE
ISANTI COUNTY, MINNESOTA**

RESOLUTION NO. 23-026

RESOLUTION PROCLAIMING NO MOW MAY IN CAMBRIDGE

WHEREAS, insects, especially bees, serve a significant and critical role as pollinators of plants including agricultural plants; and

WHEREAS, the ideal pollinator-friendly habitat is one comprised of mostly native wildflowers, grasses, vines, shrubs, and trees blooming in succession throughout the growing season; and

WHEREAS, the formative period for establishment of pollinator and other insect species and the many songbirds and other urban wildlife species that depend upon them occurs in late spring and early summer as they emerge from dormancy and require flowering plants as crucial foraging habitat; and,

WHEREAS, “No Mow May” is a community science initiative that encourages property owners to limit lawn mowing practices during the month of May to provide early season foraging resources for pollinators that emerge in the spring, especially in urban landscapes when few floral resources are available; and

WHEREAS, the City of Cambridge would like to encourage interested residents to increase pollinator-friendly habitat by encouraging pollinator-friendly lawn-care practices on their own properties for the month of May during this formative period; and

NOW, THEREFORE BE IT RESOLVED, that the City of Cambridge Mayor and City Council recognizes No Mow May to actively promote and educate the community about the critical period of pollinator emergence, generation of crucial pollinator-supporting habitat and early spring foraging opportunities.

BE IT FURTHER RESOLVED, that the City of Cambridge City Council directs staff to not issue correction notices for long grass and weed violations for the month of May, permitting all residents to voluntarily delay lawn care until June, allowing pollinator species to emerge and early flowering grasses and forbes to establish, which may result in ground-cover exceeding established ordinance height restrictions.

Adopted by the City Council of the City of Cambridge, Minnesota, this ____ day of _____, ____.

Attest:

Mayor Name, Mayor

Evan Vogel, City Administrator

Prepared by: Alex Smith, Deputy City Administrator

Background:

An application has been submitted for a Tax Increment Financing (TIF) District No. 6-25. A Resolution is required to call for a public hearing on the proposed Modification to the Development Program for Development District No. 6 (the "Development Program Modification"), the proposed establishment of Tax Increment Financing District No. 6-25 (a housing district), and the proposed adoption of a Tax Increment Financing Plan (the "TIF Plan"). The date for this public hearing would be set for May 15, 2023 during the existing City Council meeting.

The application submitted for the creation of TIF District 6-25 is for Strong Oak Apartments, at PID 15.169.0710. The developer proposes to construct a 148 unit apartment building, including 20% of units at 50% AMI.

Recommendation:

Staff recommends approving the Resolution to call for a public hearing on May 15th, 2023 for the proposed establishment of TIF District 6-25.

Attachment:

Resolution R23-027

**CITY OF CAMBRIDGE
ISANTI COUNTY
STATE OF MINNESOTA**

RESOLUTION NO. 23-027

**RESOLUTION CALLING FOR A PUBLIC HEARING BY THE CITY COUNCIL
ON THE PROPOSED MODIFICATION TO THE DEVELOPMENT PROGRAM
FOR DEVELOPMENT DISTRICT NO. 6 AND THE PROPOSED
ESTABLISHMENT OF TAX INCREMENT FINANCING DISTRICT NO. 6-25
THEREIN AND THE ADOPTION OF THE TAX INCREMENT FINANCING
PLAN THEREFOR.**

BE IT RESOLVED by the City Council (the "Council") for the City of Cambridge, Minnesota (the "City"), as follows:

Section 1. Public Hearing. This Council shall meet on May 15, 2023, at approximately 6:00 P.M., to hold a public hearing on the proposed Modification to the Development Program for Development District No. 6 (the "Development Program Modification"), the proposed establishment of Tax Increment Financing District No. 6-25 (a housing district), and the proposed adoption of a Tax Increment Financing Plan (the "TIF Plan") therefor, all pursuant to and in accordance with Minnesota Statutes, Sections 469.124 to 469.133, and Sections 469.174 to 469.1794, inclusive, as amended, in an effort to encourage the development and redevelopment of certain designated areas within the City; and

Section 2. Notice of Public Hearing, Filing of Development Program Modification and TIF Plan. City staff is authorized and directed to work with Ehlers to prepare the Development Program Modification and TIF Plan for Tax Increment Financing District No. 6-25, and to forward documents to the appropriate taxing jurisdictions including Isanti County and Independent School District No. 911. The City Administrator is authorized and directed to cause notice of the hearing, together with an appropriate map as required by law, to be published at least once in the official newspaper of the City not later than 10, nor more than 30, days prior to May 15, 2023, and to place a copy of the Development Program Modification and TIF Plan on file in the City Administrator's office at City Hall and to make such copy available for inspection by the public.

Dated: April 3, 2023

Adopted:

James A. Godfrey, Mayor

ATTEST:

Evan C. Vogel, City Administrator

Prepared By: Evan C Vogel, City Administrator

Background:

Lepage and Sons (Lepage) has requested to change the rates its service. Under the current contract (included) this is a contractual right of our refuse haulers, but it does require City Council approval.

Broadly stated, Lepage is incurring much higher costs for collections. This has caused a significant increase in the expense for Lepage, and they are looking to raise their rates.

Fiscal Note:

No budgetary implications for the City.

Recommendation:

Discuss the requested rate changes, and determine whether appropriate and acceptable to the Council.

Included:

Info sheet from Lepage Detailing request

Current 2020-2024 Refuse Hauler Contract with Lepage, with requested changes in fee schedule



CITY OF CAMBRIDGE RESIDENTIAL PRICING

PRICING CATEGORY	BASE TRASH	FUEL	BASE RECYCLING	FUEL	PRE-TAX TOTAL	TAXES	TOTAL
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CURRENT CITY OF CAMBRIDGE RATES

CAMBRIDGE CITY LIMITS	Base Trash		Base Recycling		PRE-TAX TOTAL	Taxes	Total
Large 95 Gallon	\$11.70		\$6.30		\$18.00	\$1.14	\$19.14
Medium 65 Gallon	\$9.70		\$6.30		\$16.00	\$0.95	\$16.95
Small 35 Gallon	\$7.70		\$6.30		\$14.00	\$0.75	\$14.75
2023 COMPOST			\$99.00		\$99.00	\$0.00	\$99.00

PROPOSED 2023 CITY OF CAMBRIDGE RATES

CAMBRIDGE CITY LIMITS	Base Trash		Base Recycling		PRE-TAX TOTAL	Taxes	Total
Large 95 Gallon	\$14.66		\$7.33		\$21.99	\$1.43	\$23.42
Increase Percentage					22.17%	25.38%	22.36%
Medium 65 Gallon	\$13.33		\$6.67		\$20.00	\$1.30	\$21.29
Increase Percentage					24.97%	36.81%	25.63%
Small 35 Gallon	\$11.99		\$6.00		\$17.99	\$1.17	\$19.15
Increase Percentage					28.46%	55.87%	29.86%
2023 COMPOST			\$139.99		\$139.99		\$139.99
Increase Percentage					41.40%		41.40%

HOLD OFF ON USING THIS PRICING

TRULY LOCAL - FAMILY OWNED & OPERATED - COMMUNITY FOCUSED

TEAMWORK RESPECT ALWAYS IMPROVING CUSTOMER FOCUSED EXCELLENCE

FEES	
DESCRIPTION	RATE
FUEL	0.00%
ENV	\$0.00
SWM	9.75%
COMBACK FEE	\$25.00
LATE FEE	\$5.00 or 1.5% whichever is greater
REINSTATEMENT FEE	\$25.00
CANCELATION FEE	\$0.00

PRICING CHART KEY	
	Taxable
	Non-Taxable

Extras		
DESCRIPTION	RATE	NOTES
Walk Up Svc	\$20.00	Up to 200 ft max
Drive Up A	\$20.00	Manager approval
Drive Up B	\$30.00	Manager approval
RECYCLING CONTAMINATION	\$14.00	Per Occurrence
BULKY PICKUP	\$45.00	Per Trip
MSW EXTRA TIP	\$9.00	PER TIP
EXTRA TRASH CART	\$14.99	EACH
EXTRA RECYCLING CART	\$7.50	EACH

DISCOUNTS		
DESCRIPTION	RATE	NOTE
Senior Discount	-\$2.00	PER MONTH
Active Military Discount	-\$2.00	PER MONTH
Annual Payments Discount	-\$10.00	PAPERLESS BILLING
Customer Referrals	1 Month Credit	10 or more 1 year free service
New Customer Receive 1 Free Month		

**GARBAGE AND REFUSE LICENSE
CAMBRIDGE CODE OF ORDINANCES, CHAPTER 50**

THIS LICENSE made and entered into this 1st day of January, 2020, by and between the City of Cambridge, by its City Council, hereinafter referred to as "City" and LePage and Sons, Inc., Cambridge, Minnesota, hereinafter referred to as "Collector."

WITNESSETH:

WHEREAS, the City is authorized under the Cambridge Code of Ordinances, Chapter 50, Sections 50.01 to 50.07, to grant a license to up to three haulers for the collection and disposal of all garbage and refuse in the City of Cambridge, Minnesota, in any and all areas annexed into the City of Cambridge during the term of this agreement; and

WHEREAS, the term of the license under Section 50.05(B) shall not be made for a term of more than five years, subject to extension by mutual consent; and

WHEREAS, the Collector is a responsible person or corporation having the necessary trucks, equipment, and personnel with which to provide garbage and refuse collection, recycling services, grass clipping and leaf service, and disposal to the residents and business places in the City of Cambridge, Minnesota.

NOW THEREFORE, in the consideration of the mutual covenants of the parties and a \$650.00 (Six Hundred Fifty Dollars and no cents) annual license fee, IT IS AGREED AS FOLLOWS:

1. The City shall and hereby does grant to Collector for the term of this license, the right and authority to collect and dispose of garbage and refuse, provide recycling services, grass clipping and leaf service, within the City of Cambridge, Minnesota, and within any and all areas annexed into the City of Cambridge during the term of this agreement. The Collector does covenant with the City that the Collector will abide by the Isanti County Solid Waste ordinance and disposal of all garbage and rubbish collected within the City at an East Central Solid Waste Commission facility.
2. The license shall terminate on December 31, 2024, unless terminated at an earlier date hereunder.
3. The Collector shall make collections of garbage and refuse, provide recycling services and grass and leaf services from business places, hotels, restaurants, and stores at such adequate intervals to properly service them as may be agreed upon, and from residences, once each week, collecting all garbage and refuse from residences, as far as practical on one designated day each week. Residential collection must occur on Thursday.

Container requirements for business accounts. Each container shall be watertight, shall be impervious to insects and rodents and shall be fireproof. Containers shall be maintained in good and sanitary condition. Any container not conforming to the requirements of this chapter,

having ragged or sharp edges or any other defect likely to hamper or injure the person collecting the contents shall be promptly not be placed within the city.

4. The Collector shall be entitled to charge the persons or firms receiving said service the fees the Collector provided in response to the City's "2019 City of Cambridge Request for Proposals for Garbage, Refuse, Recycling, and Yard Waste Services" (Exhibit A). These charges shall remain in effect unless and until the charges are amended and approved in writing by the Cambridge City Council, based on a change in costs or price of collection (e.g. increased dumping fees, state mandated recycling fees, recycling disposal fees).
5. The Collector, at their own expense, shall furnish a surety bond running to and approved by the City, guaranteeing faithful and continuous performance of the terms of this Contract, in an amount not less than \$500.00.
6. The rights and obligations mutually granted to the parties pursuant to this license shall not be subjected to sale, transfer, or assignment by the parties hereto, without the express written consent of the Cambridge City Council.
7. It shall be a condition of this license that the Collector file with the City Administrator a current policy or public liability insurance and shall agree to hold the City harmless and shall agree to defend and indemnify the City and the City's employees agents, for any claims, damages, losses, and expenses related to the work under this license. The City shall also be named as an additional insured under that insurance for the services provided under the license. The insurance shall provide coverage up to it might be advisable to require that coverage be amended from time to time to be consistent with the limits of liability under Minnesota Statutes, Section 466.04.
8. Each policy shall expressly provide that the City shall be given thirty (30) days notice of any termination or cancellation of the coverage. This license shall terminate upon termination of the required insurance coverage.
9. The Collector shall secure and provide to the City Council a policy of Workmen's Compensation Insurance, showing that all employees are covered under Workmen's Compensation. Said policy shall expressly provide that the City be given thirty (30) days notice of any termination or cancellation of the coverage.
10. The Collector shall have each refuse collection vehicle marked on the outside so as to identify the Collector. Each and every vehicle used for hauling garbage shall be covered, leak-proof, durable, and of easily cleanable construction. Every vehicle used for hauling refuse shall be sufficiently air tight and so used as to prevent unreasonable quantities of dust, paper, or other collected materials to escape. Every vehicle shall be kept clean to prevent nuisance, pollution, or insect breeding, and shall be maintained in good repair.
11. It is the agreement and understanding of the parties hereto that this agreement is a license from the City to the Collector, and shall not in any manner, way, or form operate to make the Collector the agent or employee of the City.

12. The Collector agrees to cooperate with and provide the necessary trucks, equipment, and personnel to implement the voluntary Municipal Curbside Collection and Recycling Program and any and all relevant environmentally-related endorsements enacted by the City. Municipal curbside collection must occur on the same day (Thursdays) as residential refuse/garbage service.
13. The Collector will agree to provide free garbage service, and recycling service if requested, for the City of Cambridge's annual Customer Appreciation Event.
14. The Collector will empty all City owned trash cans in the downtown district at least once per week from January to June of each year. (See Exhibit B – Map of City Owned Downtown Trash Cans.)
15. The parties hereto shall adopt regulations concerning the charges to be made and reasonable rules concerning the operation of the services to be rendered for the protection of the parties and the general public. These regulations may be amended from time to time by the mutual agreement of the parties, and shall be a part of this agreement.
16. It is agreed that this agreement can be terminated by either party upon sixty (60) days written notice and further that the City may terminate this agreement upon ten (10) days written notice for breach of this agreement by Collector.

IN WITNESS WHEREOF, the parties hereto have set their hands the day and year first above written.

LePage and Sons, Inc

By: 

Printed Name: CLINT LEPAGE

CITY COUNCIL OF CAMBRIDGE

By: 

James A. Godfrey, Mayor

ATTEST:

By: 

Linda J. Woulfe, City Administrator

12. The Collector agrees to cooperate with and provide the necessary trucks, equipment, and personnel to implement the voluntary Municipal Curbside Collection and Recycling Program and any and all relevant environmentally-related endorsements enacted by the City. Municipal curbside collection must occur on the same day (Thursdays) as residential refuse/garbage service.
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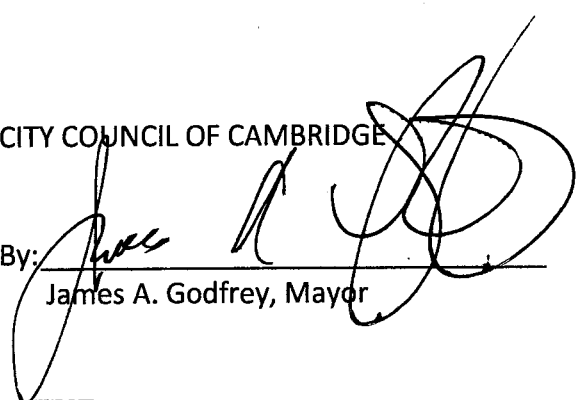
IN WITNESS WHEREOF, the parties hereto have set their hands the day and year first above written.

LePage and Sons, Inc.

By: _____

Printed Name: _____

CITY COUNCIL OF CAMBRIDGE

By:  _____
James A. Godfrey, Mayor

ATTEST:

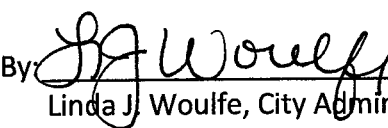
By:  _____
Linda J. Woulfe, City Administrator

EXHIBIT A

LEPAGE AND SONS, INC RESPONSE FOR THE
2019 CITY OF CAMBRIDGE REQUEST FOR PROPOSALS FOR GARBAGE, REFUSE,
RECYCLING AND YARD WASTE SERVICES

**City of Cambridge Request for Proposals for Garbage, Refuse,
Recycling, and Yard Waste Services
January 1, 2020 to December 31, 2024**

The City of Cambridge is seeking proposals for the collection and disposal of garbage, refuse, recycling, and yard waste. Pursuant to City Code, no hauler shall collect refuse within the city without a license from the City Council.

Please complete the response form below and return it by 10:00 am on May 13, 2019 to:

Lynda Woulfe, City of Cambridge
300 3rd Avenue NE
Cambridge, MN 55008

Request for Proposal Response Form

Proposed monthly rates for garbage/refuse collection from January 1, 2010 through December 31, 2024. A month is defined as the 1st through the 30/31st of each month. Rates quoted in the RFP can only be increased through City Council approval.

Hauler shall provide to the City a written breakdown of the fee requested clearly showing the portion allocated to the "dumping fee" and the portion of the fee for collection and service. Garbage/refuse collected must be taken to the East Central Solid Waste landfill as required by Isanti County ordinance.

Garbage/Refuse Residential	Garbage/Refuse Commercial
35 32 gallon can	2 cubic yard dumpster/weekly
Collection Fee: \$ _____	Collection Fee: \$ _____
Dumping Fee: \$ _____	Dumping Fee: \$ _____
Total Fee: \$14.00/month \$17.99/Month + Tax	Total Fee: \$80.81/month \$88.00/ Month + Tax
*No fuel fees Includes cost for Recycling	*No fuel fees
64-72 gallon can	4 cubic yard dumpster/weekly
Collection Fee: \$ _____	Collection Fee: \$ _____
Dumping Fee: \$ _____	Dumping Fee: \$ _____
Total Fee: \$16.00/month \$20.99 / Month + Tax	Total Fee: \$104.65/month \$115.11 / Month + Tax
*No fuel fees Includes cost for Recycling	*No fuel fees
96 gallon can	6 cubic yard dumpster/weekly

Collection Fee: \$ _____ Dumping Fee: \$ _____ \$21.99 / Month + Tax Total Fee: \$18.00/ month _____ *No fuel fees Includes cost for Recycling	Collection Fee: \$ _____ Dumping Fee: \$ _____ \$141.59 / Month + Tax Total Fee: \$128.72/ month _____ *No fuel fees
Other sizes? Define size and charges below.	Other sizes? Define size and charges below. 8 cubic yard dumpster / weekly \$152.35/ month \$167.58 / Month + Tax *No fuel fees
Scheduled pick up day? <i>All residential accounts must be picked up on the same day. Thursday is the preferred day of the week.</i>	Schedule pick up day(s)? Wednesday?
Weekly Curb Side Recycling Collection	
Residential	Commercial
Collection Fee: \$ _____ Dumping Fee: \$ _____ Total Fee: Included in garbage price	Collection Fee: \$ _____ Dumping Fee: \$ _____ Total Fee: \$75.18/ month / 2 cubic yard *No fuel fees \$78.00 / Month / 2 Cubic Yard
Recycling pickup must occur on the same day as residential garbage service.	For commercial accounts, recycling pickup more than once per week is necessary. Would you charge for the additional pickups? If yes, state charges below. Yes, Prices vary based on size of container and frequency.
Where do you take the collected recycling materials (what Materials Recycling Facility - MRF)?	Name of Facility: Eureka Recycling__ Address: 2828 Kennedy St. NE _____ Mlps, MN 55413 _____ Phone: 612-669-2783 _____

Yard waste is defined as grass clippings, leaves, tree trimmings, and other plant material.

Residential	Commercial
Collection Fee: \$ _____ Dumping Fee: \$ _____ \$139.99 + Tax / Year Total Fee: \$99.00 / Year _____ Roughly April 1 to last week in November.	Collection Fee: \$ _____ Dumping Fee: \$ _____ Total Fee: \$ <u> N/A </u>
What size cart would you provide for yard waste? 96 gallon cart	How frequently would you schedule yard waste pickup? <input checked="" type="checkbox"/> Weekly? <input type="checkbox"/> Bi-Monthly (twice per month) <input type="checkbox"/> Monthly?
Where would you dispose of yard waste? Facility Name: <u>K & W Farms</u> Phone: <u>763-370-4359</u>	Will you require items to be bagged or unbagged? Unbagged in container, Only PAPER BAGS outside Container. NO PLASIC BAGS. What size tree trimmings will you take? 1" or smaller
<p align="center">Will you schedule a free Christmas tree disposal pickup in January of each contract year?</p> <p>X Yes <input checked="" type="radio"/> No \$20.00 per item for 2024</p>	
<p>When will your company discontinue service for non-payment? (e.g. two months past due) 60 days after invoicing</p>	
Will you charge to re-establish service? <input checked="" type="radio"/> Yes X No If yes, specify charge: <u>\$25.00 A customer only needs to pay this after being sent to collections</u>	Will you charge a late fee penalty? If yes, what is the penalty (e.g. flat fee or percentage of bill) If yes, specify charge: No Yes <u>\$5.00 per month the invoice is late. or 1.5% whichever is greater</u>

Are there any other charges you propose to add? (e.g. fuel service charge, can exchange, etc.)?


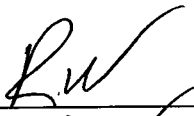
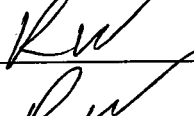
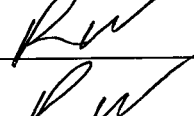
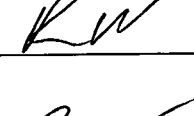


*late fee = \$5.00 or 1.5% whichever is greater

Please note that unless prices/charges are specified in this Request for Proposal they will not be included in the license contract and will not be a permissible customer charge. Instituting new charges or changing prices without prior City Council approval will result in termination of the license.

Walk Up Service = \$20.00 Comeback / Return Fee = \$25.00 Extra Trash Cart = \$14.99
 Drive Up Service = \$20.00 Extra Recycling Cart = \$7.50
 Please specify amount and nature of proposed additional charges: Extra Yard of Recycling = \$12.00
 Yard waste- \$ 0.50 per bag up 10 bags per week for yard waste customers only
 8% Fuel Charge (currently, could change due to market. Pricing based on \$2.00/gallon)
 Recycling carts- upsize for \$1.00 more a month Extra Yard of MSW = \$14.00 Per Yard
 Extra Tip - MSW = \$9.00 Contaminated Recycling = \$14.00 per occurrence.

Would you entertain a pickup for senior citizens that is only two times per month at a reduced rate?
 X Yes No If yes, what is your proposed rate: \$12.00 / month / 35 gal MSW & 35 gal recycle

I understand that by responding to this RFP, as a hauler our company will be required to:

Requirement	Initial Here
The City has the right to issue a license at its sole discretion and will only license a maximum of three companies. Of those three haulers only two will be licensed for residential collection. The City is not obligated to issue all three licenses.	
Empty all City owned trash cans in the downtown district at least once per week at no cost to the City. A downtown district map will be provided to the license holder.	
Provide a certificate of insurance for workers compensation insurance demonstrating their employees are covered for workers compensation	
Pick up residential trash on the same day as other licensed haulers (Thursday is the preferred day)	
Pick up residential recycling on the same day as other licensed haulers (Thursday is the preferred day)	
Before the license shall be issued, the licensee shall agree to hold the city harmless and shall agree to defend and indemnify the city and the city's employees and agents, for any claims, damages, losses, and expenses related to the work under the license.	
The city shall be named as an additional insured for the services provided under the license. The licensee's contract of insurance shall be the primary insurance for the city and the license or insurance company shall provide a certificate of insurance which verifies the existence of the insurance required, including provisions to hold the city harmless and defend and indemnify the city, The insurance shall provide coverage up to \$500,000 per claimant and \$1,500,000 for any number of claims in a single occurrence. Each policy shall expressly provide the city be given ten days notice of any termination of cancellation of the coverage.	

I understand that if I fail to provide the required insurance, the City's has the right to terminate the license.	RW
I understand that if a charge is not included within my proposal response, our company will not be able to charge it.	RW
I understand that the prices quoted in my response cannot change without PRIOR City Council approval.	RW

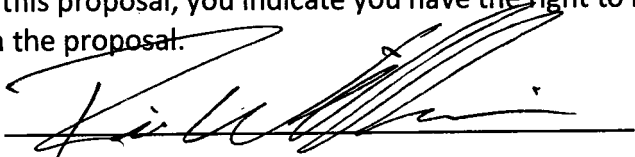
What charitable activities does your company engage in with the communities you are licensed by?

<u>Haven for Hero's, Anoka Mn</u>
<u>Pink can option for Breast Cancer, Mercy Hospital, Coon Rapids MN</u>
<u>City Clean up days at our site- Isanti, Bethel and St.Francis</u>
<u>Troop 92 Boy scouts, Becker MN</u>

Would your company provide free garbage/refuse/recycling collection for community wide events such as the Cambridge Customer Appreciation Event and Cambridge Day Out? Yes No

Company Name: LePage and Sons, Inc.	Contact Name: Ric Williams
Business Address: 23602 University Ave NW Bethel, MN 55005	
Phone: 763-757-7100	Email: ric@lepageandsons.com

By signing this proposal, you indicate you have the right to bind your company to the terms you outlined in the proposal.

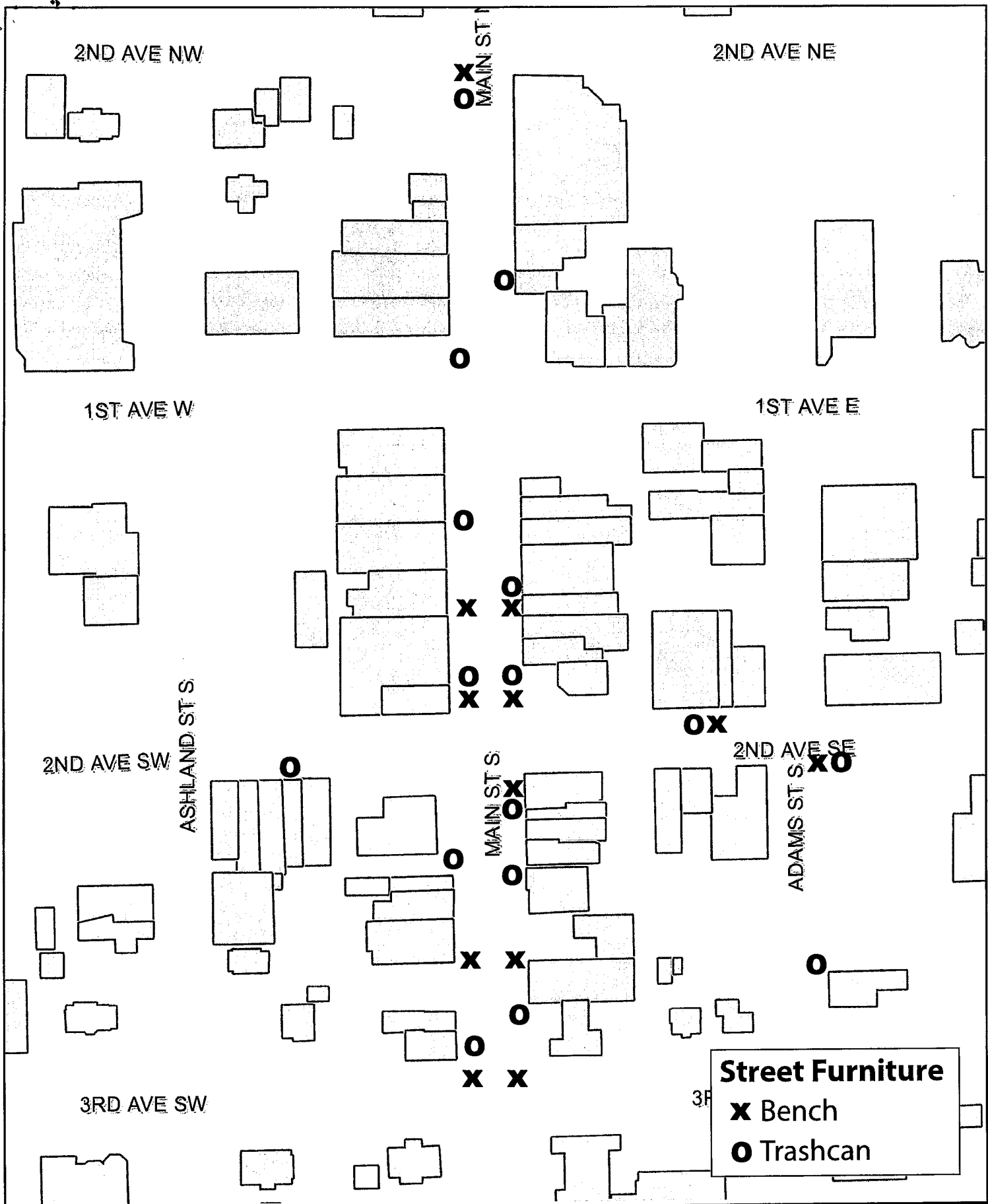
Signature: 

Date: 5/10/2019

Return by 10:00 am on May 13, 2019. Late responses will not be considered. The City reserves the right to awards licenses in the best interest of the City in order to preserve its goals of:

- limiting the wear and tear on City streets and reducing noise
- having a clean environment
- the best rates and service for refuse/recycling/yard waste collection

The City will also consider which hauler or haulers will, in the City's discretion, provide the best services to the City and its residents, taking into consideration all elements of the RFP and proposals received.



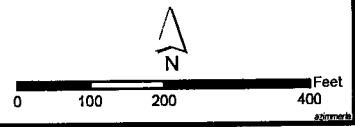
Street Furniture

- X** Bench
- O** Trashcan



Downtown Street Furniture

Cambridge, MN



This map is neither a legally recorded map nor a survey map and is not intended to be used as one. This map is a compilation of records, information, and data gathered from various sources and is to be used for reference purposes only. The City of Cambridge does not warrant that the GIS data used to prepare this map are error free, and the City of Cambridge does not represent that the GIS data can be used for navigational, tracking, or any other purpose requiring exacting measurement of distance or direction or precision in the depiction of geographic features. The user of this map acknowledges that the City of Cambridge shall not be liable for any damages which arise out of the use of this map or any data product.