

**CITY OF CAMBRIDGE, MINNESOTA  
ADOPTED BUDGET  
FOR  
FISCAL YEAR 2024**

CITY OFFICIALS

		<u>TERM OF OFFICE EXPIRES DECEMBER 31</u>
James Godfrey	Mayor	2026
Aaron Berg	Council Member	2026
Robert Shogren	Council Member	2026
Mark Ziebarth	Council Member	2024
Lisa Iverson	Council Member	2024
Evan Vogel	City Administrator	
Caroline Moe	Director of Finance	

**City of Cambridge  
2024 Adopted Budget**

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**City of Cambridge  
2024 Adopted Budget**

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**Resolution No. R23-100**

*Resolution Approving the Final Payable 2024  
Tax Levy*

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

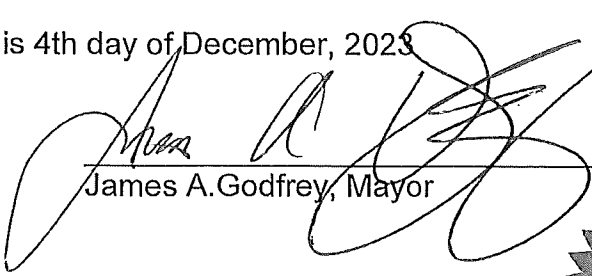
- 1) That the following levies for certified 2023, payable 2024, be levied upon the taxable property in said City of Cambridge, Isanti County, State of Minnesota for the following purposes:

	<b>Levy Collectible <u>2024</u></b>
Fund 101 – General Operations	\$ 6,225,497
<b><u>DEBT SERVICE LEVIES:</u></b>	
Fund 328 GO Improvement Bonds, 2018 Street Improvements	120,558
Fund 324 GO Improvement Bonds, 2016 Street Improvements	50,000
Fund 385 GO Improvement Bonds, 2015 Street Improvements	67,500
Fund 392 GO Improvement Bonds, 2022 Street Improvements	<u>370,000</u>
Total Debt Service Levies	<u>608,058</u>
<b>TOTAL ALL LEVIES</b>	<b><u>\$6,833,555</u></b>


- 2) That this final levy does not exceed the Proposed Levy adopted on September 18, 2023.
- 3) That the City Administrator/Clerk be directed to transmit a certified copy of this resolution to the Isanti County Auditor's Office before Sunday December 31, 2023 for purpose of complying with Minnesota State Statute.

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

Adopted this 4th day of December, 2023

  
James A. Godfrey, Mayor

Attested by:

  
Evan Vogel, City Administrator



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

	Adopted Budget <u>2024</u>	Amended Budget <u>2023</u>	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
<b>REVENUES AND TRANSFERS IN</b>				
<b>REVENUES</b>				
Taxes	6,027,929	5,557,164	2,984,705.11	5,593,724.35
Licenses and Permits -				
Business	85,750	87,000	47,027.67	89,428.25
Non-Business	291,600	395,063	557,423.55	588,936.75
Intergovernmental Revenues	2,117,119	1,464,177	1,038,910.92	1,518,434.56
Charges for Services				
General Government	7,600	7,600	155.25	11,120.06
Public Safety	169,000	173,434	175,089.15	127,312.35
Other	7,200	65,283	67,553.80	11,210.00
Fines and Forfeitures	42,100	42,405	41,581.19	48,782.36
Other	86,208	111,085	58,049.61	95,578.92
<i>Total Revenues</i>	<u>8,834,506</u>	<u>7,903,211</u>	<u>4,970,496.25</u>	<u>8,084,527.60</u>
<b>TRANSFERS IN</b>	525,000	525,000	525,000.00	625,000.00
<b>TOTAL REVENUES AND TRANSFER</b>	<u>9,359,506</u>	<u>8,428,211</u>	<u>5,495,496.25</u>	<u>8,709,527.60</u>
<b>EXPENDITURES AND TRANSFERS OUT</b>				
<b>EXPENDITURES</b>				
General Government				
Mayor and Council	67,486	64,680	55,963.17	58,872.38
Administration	471,879	425,671	328,072.45	338,765.63
Elections	9,200	5,000	4,355.00	7,587.70
Finance	466,769	367,873	318,504.96	337,828.31
Legal	136,000	126,000	68,235.22	111,739.94
Community Development	751,608	723,287	580,525.18	751,842.18
New City Hall Buildings	163,319	160,196	113,708.77	139,849.78
<i>Total General Government</i>	<u>2,066,261</u>	<u>1,872,707</u>	<u>1,469,364.75</u>	<u>1,746,485.92</u>
Public Safety				
Police Department	3,217,855	2,972,030	2,341,380.10	2,597,788.09
Fire Department	456,856	452,745	505,658.61	487,629.69
Emergency Management	10,700	4,705	2,598.74	3,895.58
Animal Control	5,000	5,000	3,600.00	4,800.00
<i>Total Public Safety</i>	<u>3,690,411</u>	<u>3,434,480</u>	<u>2,853,237.45</u>	<u>3,094,113.36</u>
Public Works				
Street Maintenance	1,850,688	1,690,366	1,459,468.93	1,478,843.22
<i>Total Public Works</i>	<u>1,850,688</u>	<u>1,690,366</u>	<u>1,459,468.93</u>	<u>1,478,843.22</u>
Parks and Recreation				
Parks and Recreation	623,576	586,874	442,716.74	437,901.02
Library	134,000	129,300	106,223.24	117,932.93
<i>Total Parks and Recreation</i>	<u>757,576</u>	<u>716,174</u>	<u>548,939.98</u>	<u>555,833.95</u>
<i>Total Expenditures</i>	<u>8,364,936</u>	<u>7,713,727</u>	<u>6,331,011.11</u>	<u>6,875,276.45</u>
<b>TRANSFERS OUT</b>	994,570	714,484	714,484.00	1,659,767.77
<b>TOTAL EXPENDITURES &amp; TRANSFER</b>	<u>9,359,506</u>	<u>8,428,211</u>	<u>7,045,495.11</u>	<u>8,535,044.22</u>
<b>NET INCREASE (DECREASE) IN FUNL</b>	<u>0</u>	<u>0</u>	<u>-1,549,998.86</u>	<u>174,483.38</u>

# Resolution No. R23-101

## Resolution Adopting the 2024 General Fund Operating Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the General Fund as follows:

### GENERAL FUND

#### Revenues:

Taxes	\$6,027,929
Licenses and Permits	377,350
Intergovernmental Revenues	2,117,119
Charges for Services	183,800
Fines and Forfeitures	42,100
Other	86,208
Transfers From Other Funds	<u>525,000</u>

**Total Revenues** \$9,359,506

#### Operating Expenditures:

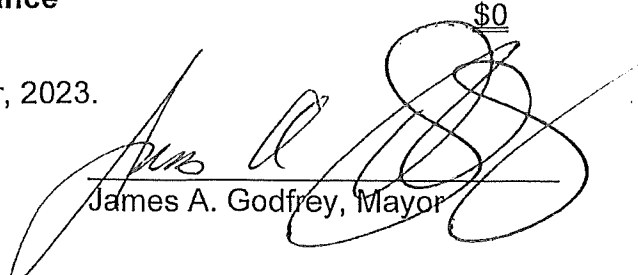
General Government	\$2,066,261
Public Safety	3,690,411
Public Works	1,850,688
Parks and Recreation	757,576
Transfers to Other Funds	<u>994,570</u>

**Total Operating Expenditures** \$9,359,506

**Budgeted Change in Fund Balance**

\$0

Adopted this 4th Day of December, 2023.

  
James A. Godfrey, Mayor

ATTEST:

  
Evan Vogel, City Administrator

## City of Cambridge 2024 General Fund Budget Revenue

### Revenue Overview

Depending on their unique governmental operation, cities may receive revenues from a variety of sources. Minnesota State law, however, does not empower cities to use a great diversity of local revenue sources. For example, unlike in some other states, local governments in Minnesota may not impose an income tax. As a general rule, if the state does not specifically authorize cities to use revenue (such as special authority for local sales taxes) the city cannot legally use that source.

The classification of budget accounts listed below are those that the City of Cambridge utilizes and is in conformity with recommendations from the “Classification of Accounts for Use by Fiscal Officers in Cities,”

- Taxes
- Licenses and Permits
- Intergovernmental Revenues
- Charges for Services
- Fines and Forfeitures
- Investment Earnings
- Miscellaneous

Taxes – Tax Revenues include current real property taxes, delinquent real property taxes, apportionment from tax forfeit sales, and excess tax increments.

Licenses and Permits – Cities receive revenues from both businesses and occupations which the city licenses such as sales of food, beer, and cigarettes; liquor establishments, waste disposal contractors, and heating and utilities connections. This classification also includes non-business licenses, such as those regulating dogs, signs, and buildings.

Intergovernmental Revenues – Cities in Minnesota receive a variety of shared revenues from the state. Each of these programs has a separate policy goal and taken in combination the programs and their impact on city finances can be confusing. Some of the shared revenues that the City of Cambridge receives are Local Government Aid (LGA), Police Aid, Municipal State Aid for streets, and various grants.

Charges for Services – Cities also receive revenues from election filing fees, sales of maps and copies, police patrol and fire services; inspection fees; and recreation facility charges.

Fines and Forfeitures – Included in this category are expected receipts from violations bureaus, courts, parking fees and animal control fines.

Investment Earnings – Projected earnings of each fund based on interest pooled in a common fund and distributed at year-end based on average cash balances.

Miscellaneous – Revenues not reported in other categories include income from sale of property or donations.

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

	<b>Adopted Budget 2024</b>	<b>Amended Budget 2023</b>	<b>YTD Actual 2023 11/30/2023</b>	<b>YTD Actual 2022 12/31/2022</b>
<b>REVENUES</b>				
<b>TAXES</b>				
01-31010 Taxes - Current	6,006,429	5,525,620	2,967,469.16	5,547,626.70
01-31020 Taxes - Delinquent	20,000	30,000	15,692.96	29,022.32
01-31030 Taxes-Market Value Credit Refund		0	-	-
01-31050 Taxes - Excess Tax Increments		0	-	-
01-31051 Decert TIF District Proceeds		0	-	-
01-31061 Taxes & Assessments on Sale of Foreclosed Property		0	-	15,562.12
01-31062 Taxes Abated by Isanti Co		0	-	-
01-31063 Taxes & Assessments on Sale of Foreclosed Property Future		0	-	-
01-31060 Penalties and Interest	1,500	1,544	1,542.99	1,513.21
<b>TOTAL TAXES</b>	<b>6,027,929</b>	<b>5,557,164</b>	<b>2,984,705.11</b>	<b>5,593,724.35</b>
<b>LICENSES AND PERMITS</b>				
<i>Business</i>				
01-32110 Liquor	18,000	16,000	-	18,800.00
01-32111 Beer & Setups		0	-	-
01-32180 Cigarettes	4,200	4,200	-	4,200.00
01-32184 Cable Franchise Fees	60,000	62,000	44,452.67	62,303.25
01-32185 Trash Franchise Fees	2,550	2,550	-	2,550.00
01-32199 Other Business Licenses and Permits	1,000	2,250	2,575.00	1,575.00
<b>Total Business</b>	<b>85,750</b>	<b>87,000</b>	<b>47,027.67</b>	<b>89,428.25</b>
<i>Non-Business</i>				
01-32218 City Share of Electrical Inspections	5,000	4,976	9,339.80	55,844.90
01-32219 Local Share of Building Surcharge	500	- 314	624.13	604.66
01-32220 Building Permits	225,000	327,932	453,251.12	405,258.21
01-32221 Excavating Permits		108	108.00	108.00
01-32222 Mechanical and Gas Permits	24,100	25,926	39,592.50	24,895.91
01-32223 Fire Protection Permits		0	-	-
01-32225 Investigation (Penalty Fee)	500	600	800.00	1,402.00
01-32226 Contractor Verification Fee	500	20	20.00	430.00
01-32230 Plumbing Permits	15,000	16,204	36,162.00	16,139.20
01-32240 Sign Permits	1,000	770	910.00	1,250.00
01-32298 Rental Registration	10,000	10,000	3,450.00	13,425.00
01-32299 Other Non-Business Licenses and Permits	10,000	8,213	13,166.00	69,578.87
<b>Total Non-Business</b>	<b>291,600</b>	<b>395,063</b>	<b>557,423.55</b>	<b>588,936.75</b>
<b>TOTAL LICENSES AND PERMITS</b>	<b>377,350</b>	<b>482,063</b>	<b>604,451.22</b>	<b>678,365.00</b>
<b>INTERGOVERNMENTAL REVENUES</b>				
01-33165 Federal Grants-Other	3,348	5,682	6,538.97	6,741.74
01-33401 Local Government Aid (LGA)	1,503,227	1,111,338	555,669.00	1,059,979.00
01-33404 State Aid - Other	5,000	7,295	7,295.13	5,910.00
01-33405 PERA Aid		0	-	-
01-33409 New State Aid-Officer Disability Assistance	36,044	0	-	-
01-33410 New One-Time Public Safety Assistance	257,500	0	-	-
01-33418 MSA - Maintenance	50,000	50,000	50,000.00	50,000.00
01-33420 Fire Relief		0	112,395.61	99,739.59
01-33421 Police State Aid	137,000	140,000	187,671.58	144,240.95
01-33422 School District-School Officer Assistance--SRO#1	120,000	143,000	112,478.46	146,091.31
01-33424 School District-School Officer Assistance--SRO#2		0	-	-
01-33610 County Grants & Aids for Highways	5,000	6,862	6,862.17	5,731.97
01-33620 Other County Aid		0	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>2,117,119</b>	<b>1,464,177</b>	<b>1,038,910.92</b>	<b>1,518,434.56</b>
01-33610 County Grants & Aids for Highways				
<b>CHARGES FOR SERVICES</b>				
<i>General Governments</i>				
01-34102 Filing Fees	50	0	-	90.00
01-34105 Sale of Maps, Copies	50	100	47.25	71.00
01-34106 Street Light O&M		0	-	3,000.00
01-34110 Solar Lease Revenue	7500	7,500	-	7,959.06
01-34116 Inspection Fees		0	108.00	-
01-34117 Contracted building inspection		0	-	-
<b>Total General Government</b>	<b>7,600.00</b>	<b>7,600.00</b>	<b>155.25</b>	<b>11,120.06</b>
<i>Public Safety</i>				
01-34201 Police Department Reports	500	500	555.00	599.00
01-34202 Police Department Administration Fees	2,500	3,895	4,495.00	3,365.00
01-34205 Police Department Pawn Shop Revenue	3,000	2,000	3,000.00	3,000.00
01-34204 PD-Pay Reimb Fee		0	-	-
01-34206 Fire Protection - Township Contracts	160,000	163,556	163,556.15	117,906.35
01-34208 Fire Protection - Fire Runs		0	-	-
01-34210 Fire Protection - Admin	3,000	3,483	3,483.00	2,442.00
<b>Total Public Safety</b>	<b>169,000</b>	<b>173,434</b>	<b>175,089.15</b>	<b>127,312.35</b>



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

	Adopted Budget <u>2024</u>	Amended Budget <u>2023</u>	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
<i>Other</i>				
01-34951	Sale of Service and Supplies	0	0	2,590.00
01-34953	Escrow Administration Fee	0	-	-
01-34954	Plan review/administrative charge	59,233	59,233.80	-
01-34955	Base Map updating fee	0	-	-
01-34925	Park Activity Fees	5,000	4,180	6,205.00
01-34930	Art Fair Fees	1,000	910	1,155.00
01-34958	Ice Rink Lease Revenue	1,200	960	1,280.00
<i>Total Other</i>		<u>7,200.00</u>	<u>65,283.00</u>	<u>67,553.80</u>
<b>TOTAL CHARGES FOR SERVICES</b>		<u>183,800</u>	<u>246,317</u>	<u>242,798.20</u>
<b>FINES AND FORFEITURES</b>				
01-35101	Court Fines	40,000	40,000	35,010.63
01-35102	Parking Fines	1,000	1,000	1,060.00
01-35104	Animal Control Fines	1,000	1,405	1,765.00
01-35105	Admin Citation	100	0	3,745.56
<b>TOTAL FINES AND FORFEITURES</b>		<u>42,100</u>	<u>42,405</u>	<u>41,581.19</u>
<b>OTHER</b>				
01-36102	Special Assessment Principal Payment			
01-36200	Miscellaneous		772	772.60
01-36210	Interest on Investments	11,660	20,000	-
01-36220	Facility Rentals	9,000	8,600	3,758.37
01-36230	Donations	2,000	2,000	300.00
01-36233	Operation Round Up Grant		0	-
01-36102	Specil Assessment Interest		101	101.36
01-36231	Library Rent	62,348	72,708	46,413.00
01-36234	Arts Grant for Concert Series		0	-
01-36235	Library Room Rental	1,000	1,671	1,671.28
01-36240	Patronage Capital	200	200	-
01-36241	Fire Dept Private Grants		0	6,000.00
01-36242	Wellness Grant		0	-
01-36250	Telephone Commissions		0	-
01-36501	Sale of Property		5,033	5,033.00
01-37200	Miscellaneous		0	-
Total non-mall other revenue		<u>86,208</u>	<u>111,085</u>	<u>58,049.61</u>
<b>TOTAL OTHER</b>		<u>86,208</u>	<u>111,085</u>	<u>58,049.61</u>
<b>TOTAL REVENUES</b>		<u>8,834,506</u>	<u>7,903,211</u>	<u>4,970,496.25</u>
<b>TRANSFERS IN</b>				
01-39203	Liquor Fund	425,000	425,000	525,000.00
01-39203	Other Funds	100,000	100,000	-
<b>TOTAL TRANSFERS IN</b>		<u>525,000</u>	<u>525,000</u>	<u>525,000</u>
<b>TOTAL REVENUES AND TRANSFERS IN</b>		<u>9,359,506</u>	<u>8,428,211</u>	<u>5,495,496.25</u>

**City of Cambridge**  
**2024 General Fund Budget Expenditures**

**Categories of Expenditures**

The following is a summary of programs common to the City of Cambridge and most other cities. Each category includes special services or activities. The types of expenditures that are included in each category can vary from city to city. Expenditures generally found within each of these categories include those for salaries and costs for benefits; basic operating expenses and capital outlay.

- General Government – Expenditures under the general government category include expenditures associated with the following departments or activities:

Mayor and Council  
Elections  
Administration  
Finance  
Building  
Engineering  
Planning  
Legal  
City Hall Buildings

- Public Safety – Expenditures under the public safety category include expenditures associated with the following departments or activities:

Police Protection  
Fire Protection  
Animal Control  
Emergency Management

- Public Works – Expenditures under the public works category include expenditures associated with the following departments or activities:

Street Maintenance

- Parks and Recreation – Expenditures under the parks and recreation category include expenditures associated with the following departments or activities:

Park and Recreation  
Library

- Transfers Out —Expenditures for transfers out represent funds moving to other funds of the City of Cambridge such as the Police Equipment Fund, Public Works Capital Fund, and Pavement Management Fund.

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

	Adopted Budget <u>2024</u>	Amended Budget <u>2023</u>	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT</b>				
<i>Council - #41110</i>				
Personal Services				
-41110-101 Salaries	29,900	29,900	24,916.80	29,900.16
-41110-122 FICA/Medicare Employer Share/Employee Benefit	2,290	2,290	1,905.89	2,287.16
-41110-151 Worker's Comp - Ins Premiums	196	170	129.39	114.36
Total Personal Services	32,386	32,360	26,952.08	32,301.68
Supplies				
-41110-200 Office Supplies - Accessories	100	100	-	-
-41110-210 Miscellaneous Operating Supplies	250	250	-	21.99
-41110-213 Citizens Academy	0	0	-	-
-41110-214 Employee Recognition	500	500	100.00	419.66
Total Supplies	850	850	100.00	441.65
Other Services and Charges				
-41110-304 Miscellaneous Professional Services	1,000	1,000	800.00	325.00
-41110-331 Travel/Meals/Lodging	2,500	2,500	2,710.13	1,725.72
-41110-334 Mileage Reimbursements	150	150	581.64	-
-41110-340 Advertising	200	200	-	-
-41110-360 Insurance and Bonds	400	400	316.20	272.93
-41110-430 Miscellaneous	100	100	-	-
-41110-433 Dues and Subscriptions	100	100	30.00	30.00
-41110-440 Schools and Meetings	2,800	3,000	3,000.00	978.00
-41110-441 Sister City Activities	500	500	-	160.00
-41110-455 Fireworks Display Expenses	19,000	18,500	18,275.00	17,275.00
-41110-456 Art Festival	2,000	2,000	678.12	837.00
-41110-457 Downtown Banner & Signage	500	500	-	-
-41110-458 Downtown Flower Basket	5,000	2,520	2,520.00	4,525.40
-41110-459 Downtown Trash Cans & Benches	0	0	-	-
Total Other Services and Charges	34,250	31,470	28,911.09	26,129.05
<i>Total Council</i>	67,486	64,680	55,963.17	58,872.38
<i>Administration - #41320</i>				
Personal Services				
-41320-101 Salaries	226,279	193,531	161,186.79	165,221.79
-41320-102 Overtime	-	0	-	-
1320-103 Part-time Regular	53,706	41,593	33,064.98	33,449.65
-41320-105 Temp/Seasonal	-	0	-	-
-41320-121 PERA Employer Share	21,106	17,635	14,568.83	14,723.14
-41320-122 FICA/Medicare Employer Share/Employee Benefit	21,528	17,987	14,592.48	14,876.15
-41320-131 Medical/Dental/Life Employer Share	39,876	37,847	38,647.05	31,431.34
-41320-132 Longevity	1,434	0	-	-
-41320-133 Deductible Contribution	3,300	3,300	790.34	780.00
-41320-157 Severance due to retirement	-	0	-	-
-41320-151 Workers' Compensation Insurance	3,000	1,937	1,309.65	816.83
-41320-153 City Wide Re-employment Compensation	5,000	2,500	-	13,623.61
-41320-154 HRA/Flex Fees	200	200	128.60	130.66
-41320-XXX Class & Comp Implementation	10,000	0	-	-
-41320-158 Moving Exp Reimb	-	0	-	-
Total Personal Services	385,429	316,530	264,288.72	275,053.17
Supplies				
-41320-201 Office Supplies - Accessories	1,750	1,500	1,342.83	1,809.15
-41320-202 Duplicating Supplies and Copy Paper	3,000	2,000	1,211.41	1,485.03
-41320-203 Newsletter Costs	5,500	5,500	-	-
-41320-204 Stationary, Forms and Envelopes	250	268	544.00	178.45
-41320-209 Software Updates	1,500	800	738.13	1,621.28
-41320-210 Miscellaneous Operating Supplies	500	500	-	78.89
-41320-221 Repairs and Maintenance - Equipment	50	200	-	27.36
-41320-240 Small Tools & Minor Equipment	3,500	3,000	1,325.61	4,674.32
Total Supplies	16,050	13,768	5,161.98	9,874.48
Other Services and Charges				
-41320-304 Miscellaneous Professional Services	2,000	32,000	118.44	862.20
-41320-313 Marco IT Mgmt & Backup	5,600	5,600	5,024.27	5,330.40
-41320-321 Telephone/Cellular Phones	-	0	-	-
-41320-322 Postage	3,500	3,500	3,500.00	3,026.95
-41320-331 Travel/Meals/Lodging	2,000	4,000	1,573.70	1,354.73
-41320-334 Mileage Reimbursement	600	600	489.22	681.24
-41320-340 Advertising	2,000	0	-	-
-41320-351 Legal Notices/Ordinance Publication	1,000	1,200	329.48	-
-41320-360 Insurance and Bonds	2,800	2,300	2,516.20	2,581.96
-41320-404 Repairs and Maintenance	-	0	-	-
-41320-409 Maintenance Contracts - Office Equipment	25,000	20,523	26,053.02	23,284.20
-41320-430 Miscellaneous	50	50	-	39.95

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

	Adopted Budget 2024	Amended Budget 2023	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
-41320-433 Dues and Subscriptions	1,850	1,600	1,347.59	752.70
-41320-437 City Wide-Dues & Subscriptions	18,000	18,000	15,978.00	15,253.65
-41320-440 Schools and Meetings	6,000	6,000	1,691.83	670.00
-41320-441 Web Site Enhancement		0	-	-
-41320-999 Contingency		0	-	-
Total Other Services and Charges	70,400	95,373	58,621.75	53,837.98
<i>Total Administration</i>	471,879	425,671	328,072.45	338,765.63
<i>Elections - #41410</i>				
Personal Services				
-41410-104 Salaries - Temporary Election Judges	5,400	0	-	5,190.63
-41410-122 FICA/Medicare Employer Share/Employee Benefit	0	0	-	-
-41410-151 Workers' Compensation Insurance		0	-	-
Total Personal Services	5,400	0	-	5,190.63
Supplies				
-41410-200 Miscellaneous Office Supplies	250	0	-	-
-41410-201 Office Supplies - Accessories		0	-	17.24
-41410-240 Small Tools		0	-	-
Total Supplies	250	0	-	17.24
Other Services and Charges				
-41410-331 Travel/Meals/Lodging	150	0	-	131.45
-41410-351 Legal Notices/Ordinance Publication	200	0	-	236.26
-41410-404 Repairs & Maintenance - Voting Equipment		0	-	-
-41410-408 Maintenance Contracts - Mach/Equipment	3,200	5,000	4,355.00	2,012.12
-41410-412 Rentals - Buildings		0	-	-
-41410-430 Miscellaneous		0	-	-
Total Other Services and Charges	3,550	5,000	4,355.00	2,379.83
<i>Total Elections</i>	9,200	5,000	4,355.00	7,587.70
<i>Finance - #41500</i>				
Personal Services				
-41500-101 Salaries	219,107	205,278	173,675.29	192,896.37
-41500-102 Overtime		0	-	-
-41500-103 Part-time Regular		0	-	-
-41500-121 PERA Employer Share	20,180	15,396	13,025.64	14,511.78
-41500-122 FICA/Medicare Employer Share/Employee Benefit	20,583	15,704	12,883.29	14,217.68
-41500-131 Medical/Dental/Life Employer Share	39,330	34,564	35,133.70	33,183.84
-41500-132 Longevity	8,581	0	-	-
-41500-133 Deductible Contribution	4,500	3,000	1,500.00	2,567.20
-41500-151 Workers' Compensation Insurance	2,213	1,691	1,238.66	1,004.29
-41500-154 HRA/Flex Fees	200	200	116.00	136.00
-41500-157 Severance	41,844	0	-	-
Total Personal Services	356,538	275,833	237,572.58	258,517.16
Supplies				
-41500-201 Office Supplies - Accessories	1,500	1,600	1,702.22	869.89
-41500-204 Stationary, Forms and Envelopes	3,500	3,500	3,012.38	3,510.58
-41500-209 Software Updates	1,000	1,000	800.00	775.00
-41500-210 Miscellaneous Operating Supplies	500	500	-	69.81
-41500-240 Small Tools	2,000	3,000	197.00	626.73
Total Supplies	8,500	9,600	5,711.60	5,852.01
Other Services and Charges				
-41500-301 Auditing and Accounting	48,200	35,500	35,500.00	36,000.00
-41500-304 Miscellaneous Professional Services	11,900	5,000	6,616.50	3,588.00
-41500-308 Isanti County Special Assessment Mgmt Fee	1,000	1,000	691.00	349.00
-41500-309 EDP Professional Services	7,000	7,000	5,450.50	6,125.25
-41500-313 IT Management	5,600	6,000	5,024.27	5,330.40
-41500-321 Telephone/Cellular Phones	540	540	450.00	540.00
-41500-331 Travel/Meals/Lodging	500	500	87.00	15.00
-41500-334 Mileage Reimbursement	300	300	125.76	120.00
-41500-340 Advertising	400	0	-	-
-41500-351 Legal Notices/Ordinance Publishing	600	600	270.74	243.96
-41500-360 Insurance and Bonds	2,000	2,500	1,814.51	1,302.50
-41500-409 Maintenance Contracts - Office Equipment	18,000	18,000	16,266.00	15,931.00
-41500-420 Wellness	500	500	-	-
-41500-430 Miscellaneous	441	250	757.00	76.53
-41500-432 Property Finders Fee		0	-	-
-41500-433 Dues and Subscriptions	1,750	1,750	1,140.00	1,391.50
-41500-440 Schools and Meetings	3,000	3,000	1,027.50	2,446.00
Total Other Services and Charges	101,731	82,440	75,220.78	73,459.14
<i>Total Finance</i>	466,769	367,873	318,504.96	337,828.31
<i>Legal - #41610</i>				

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

	Adopted Budget <u>2024</u>	Amended Budget <u>2023</u>	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
Other Services and Charges				
-41610-304 Legal Fees	75,000	65,000	26,322.82	66,200.97
-41610-307 Township Annexation Payments	11,000	11,000	245.70	245.70
-41610-305 Prosecution Services	50,000	50,000	41,666.70	45,293.27
Total Other Services and Charges	136,000	126,000	68,235.22	111,739.94
<i>Total Legal</i>	136,000	126,000	68,235.22	111,739.94
Community Development				
<i>Building Department - #41920</i>				
Personal Services				
-41920-101 Salaries	224,723	214,903	170,100.90	130,603.37
-41920-102 Overtime	-	0	-	-
-41920-103 Seasonal Temp/Salary	-	0	-	-
-41920-121 PERA Employer Share	16,961	16,118	12,757.56	9,602.57
-41920-122 FICA/Medicare Employer Share/Employee Benefit	17,300	16,440	12,615.92	9,627.46
-41920-131 Medical/Dental/Life Employer Share	54,378	51,846	52,688.95	35,220.92
-41920-132 Longevity	1,417	0	-	-
-41920-133 Deductible Contribution	4,500	4,500	1,327.25	-
-41920-151 Workers' Compensation Insurance	2,616	2,098	1,430.72	645.67
-41920-154 HRA/Flex Fees	300	300	174.00	160.20
Total Personal Services	322,195	306,205	251,095.30	185,860.19
Supplies				
-41920-201 Office Supplies - Accessories	1,400	1,300	855.69	1,467.80
-41920-204 Stationary, Forms and Envelopes	-	0	-	-
-41920-209 Software Updates	500	500	341.35	146.88
-41920-210 Miscellaneous Operating Supplies	800	800	339.60	478.00
-41920-212 Gasoline/Fuel/Lubricants/Additivs	2,500	2,500	1,171.68	719.57
-41920-221 Repair and Maintenance Supplies - Vehicles	1,000	1,000	806.01	231.64
-41920-240 Small Tools and Minor Equipment	5,000	5,000	1,762.94	2,918.81
Total Supplies	11,200	11,100	5,277.27	5,962.70
Other Services and Charges				
-41920-304 Miscellaneous Professional Services	750	750	-	273.50
-41920-305 Contracted Building Inspection	-	775	2,420.55	244,465.46
-41920-309 EDP Professional Services	-	0	-	-
-41920-313 Marco IT Mgmt & Backup	5,800	5,800	5,024.27	5,330.40
-41920-321 Telephone/Cellular Phones	1,800	1,800	400.10	569.58
-41920-331 Travel/Meals/Lodging	600	600	-	-
-41920-334 Mileage Reimbursement	500	500	-	-
-41920-340 Advertising	200	200	-	-
-41920-351 Legal Notices/Ordinance Publishing	200	200	-	-
-41920-360 Insurance	3,500	2,800	2,939.03	3,763.70
-41920-404 Repairs and Maintenance	250	250	140.37	-
-41920-409 Maintenance Contracts - Office Equipment	5,500	2,900	2,685.00	2,685.00
-41920-430 Miscellaneous	300	300	-	115.10
-41920-432 Credit Card Fees	500	25	13.20	17.60
-41920-433 Dues and Subscriptions	1,400	1,400	540.00	397.72
-41920-440 Schools and Meetings	4,000	4,400	5,442.50	565.00
Total Other Services and Charges	25,300	22,700	19,605.02	258,183.06
<i>Total Building Department</i>	358,695	340,005	275,977.59	450,005.95
<i>Engineering</i>				
-41925-303 Engineering Contracted Expense	40,000	40,000	28,653.80	32,575.47
<i>Planning - #41935</i>				
Personal Services				
-41935-101 Salaries	209,780	204,992	172,972.84	176,031.22
-41935-102 Overtime	-	0	-	-
-41935-112 Planning Commission Salaries	2,500	2,500	1,750.00	2,520.00
-41935-121 PERA Employer Share	15,767	15,374	12,972.94	13,164.75
-41935-122 FICA/Medicare Employer Share/Employee Benefit	16,082	15,684	12,952.49	13,134.92
-41935-131 Medical/Dental/Life Employer Share	45,315	43,210	43,844.91	32,694.42
-41935-132 Longevity	5,731	0	-	-
-41935-133 Deductible Contribution	3,750	3,750	1,897.26	3,070.47
-41935-151 Workers' Compensation Insurance	2,488	2,042	1,547.99	1,009.51
-41935-154 HRA/Flex Fees	300	300	145.00	130.95
-41935-153 Unemployment	0	0	-	-
Total Personal Services	301,713	287,852	248,083.43	241,756.24
Supplies				
-41935-201 Office Supplies - Accessories	2,000	2,100	1,590.12	2,353.18
-41935-204 Stationary, Forms and Envelopes	150	150	-	-
-41935-209 Software Updates	4,000	9,300	808.00	1,508.32
-41935-210 Miscellaneous Operating Supplies	200	50	-	-
-41935-212 Gasoline/Fuel/Lubricants/Additivs	350	500	384.38	359.94

**CITY OF CAMBRIDGE**  
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	Adopted Budget <u>2024</u>	Amended Budget <u>2023</u>	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
-41935-221 Repair and Maintenance Supplies - Vehicles	350	350	429.93	6.30
-41935-240 Small Tools and Minor Equipment	2,500	2,500	142.66	1,619.27
Total Supplies	9,550	14,950	3,355.09	5,847.01
Other Services and Charges				
-41935-301 Special Projects	2,500	2,500	56.00	-
-41935-303 Comp Plan Update		0	-	-
-41935-304 Miscellaneous Professional Services	1,500	1,500	-	190.63
-41935-306 Transportation Study Consulting		0	-	-
-41935-307 Rail Study		0	-	-
-41935-308 Lakes & Pines Mgmt--Small Cities Grant		0	-	-
-41935-309 EDP Professional Services		0	-	-
-41935-313 Marco IT Mgmt & Backup	5,600	5,330	5,024.27	5,330.40
-41935-321 Telephone/Cellular Phones		0	-	-
-41935-322 Code Enforcement Mailing		0	-	-
-41935-331 Travel/Meals/Lodging	600	600	468.42	202.98
-41935-334 Mileage Reimbursement	250	250	30.79	-
-41935-340 Advertising	200	200	-	-
-41935-351 Legal Notices/Ordinance Publishing	1,500	1,500	126.40	217.08
-41935-360 Insurance	12,000	12,000	10,876.92	9,961.31
-41935-404 Repairs and Maintenance	300	300	199.95	-
-41935-409 Maintenance Contracts - Office Equipment	6,000	5,100	2,990.00	2,990.00
-41935-430 Miscellaneous	1,000	0	(504.70)	51.36
-41935-431 Property Securing Exp		1,000	2,449.46	872.15
-41935-432 Abatement Costs		0	-	-
-41935-433 Dues and Subscriptions	1,300	1,300	736.50	829.60
-41935-440 Schools and Meetings	2,700	2,700	2,001.26	662.00
-41935-488 Other Contracted Services--Comp Plan Update		0	-	-
-41935-489 Other Contracted Services-GIS Maint	1,200	1,200	-	350.00
-41935-490 Flyover Pictures--share from Isanti Co	5,000	5,000	-	-
Total Other Services and Charges	41,650	40,480	24,455.27	21,657.51
<i>Total Planning</i>	352,913	343,282	275,893.79	269,260.76
Total Community Development				
	751,608	723,287	580,525.18	751,842.18
<i>City Hall Buildings - #41950</i>				
Personal Services				
-41950-101 Salaries	30,982	29,905	25,298.04	29,731.60
-41950-102 Overtime	1,000	1,000	-	-
-41950-103 Part-time Salaries		0	-	-
-41950-121 PERA Employer Share	2,461	2,318	1,897.35	2,154.84
-41950-122 FICA/Medicare Employer Share/Employee Benefit	2,510	2,364	1,874.60	2,198.24
-41950-131 Medical/Dental/Life Employer Share	9,063	8,642	8,761.81	8,269.92
-41950-132 Longevity	833	0	-	-
-41950-133 Deductible Contribution	750	750	-	-
-41950-151 Workers' Compensation Insurance	3,170	2,518	1,918.14	1,577.48
-41950-154 HRA/Flex Fees	50	100	29.00	34.00
Total Personal Services	50,819	47,597	39,778.94	43,966.08
-41950-210 Miscellaneous Operating Supplies		200	-	-
-41950-212 Gasoline/Fuel	200	200	-	-
-41950-215 Maintenance Supplies	9,000	9,000	3,416.12	5,434.66
-41950-240 Small Tools & Equipment	1,000	1,500	3,656.26	262.86
Total Supplies	10,200	10,700	7,072.38	5,697.52
Other Services and Charges				
-41950-321 Telephone/Cellular Phones	19,000	19,000	14,067.65	18,633.01
-41950-360 Insurance	4,000	2,100	3,530.14	2,211.55
-41950-381 Electric Utilities	14,000	14,000	8,256.68	10,735.67
-41950-382 Water/Wastewater	5,000	5,000	6,190.05	4,059.21
-41950-383 Gas Utilities	9,000	7,500	3,530.77	8,384.42
-41950-384 Refuse and Recycling		0	-	-
-41950-401 Repairs and Maintenance -Buildings/Structures	37,000	37,000	19,980.04	32,897.33
-41950-405 Janitor Services		0	-	-
-41950-409 Maintenance Contracts - Office Equip	4,800	4,800	4,553.00	4,513.00
-41950-411 Cement Replacement		0	-	-
-41950-413 Rentals - Office Equipment [copier-new]	9,000	12,000	6,119.29	8,354.47
-41950-430 Miscellaneous	500	499	629.83	397.52
Total Other Services and Charges	102,300	101,899	66,857.45	90,186.18
<i>Total City Hall Buildings</i>	163,319	160,196	113,708.77	139,849.78
<b>TOTAL GENERAL GOVERNMENT</b>				
	2,066,261	1,872,707	1,469,364.75	1,746,485.92
<b>PUBLIC SAFETY</b>				
<i>Police Department - #42100</i>				
Personal Services				
-42100-101 Salaries	1,621,366	1,574,610	1,212,064.32	1,423,095.40
-42100-102 Overtime	105,000	100,000	101,302.67	111,180.21

**CITY OF CAMBRIDGE**  
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	Adopted Budget 2024	Amended Budget 2023	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
-42100-103 Salaries - Part-Time Regular		0	-	-
-42100-104 Temp/Seas Employees-Regular	20,000	20,000	2,104.26	3,426.83
-42100-110 Hours Worked Holiday	30,000	35,000	21,842.76	29,342.97
-42100-115 Call-in Pay		0	-	-
-42100-116 On Call Pay		0	-	-
-42100-117 Shift Differential	12,045	9,636	8,978.00	11,300.30
-42100-118 Severance	56,907	0	-	-
-42100-121 PERA Employer Share	311,188	295,203	222,317.43	265,911.94
-42100-122 FICA/Medicare Employer Share/Employee Benefit	35,587	32,905	25,418.18	29,608.66
-42100-131 Medical/Dental/Life Employer Share	380,435	330,000	320,582.64	310,671.70
-42100-132 Longevity	45,628	0	-	-
-42100-133 Deductible Contribution	28,500	28,500	10,513.27	11,250.66
-42100-151 Workers' Compensation Insurance	242,899	193,926	129,185.68	89,182.17
-42100-154 HRA/Flex Fees	1,600	1,600	1,001.70	1,235.90
Total Personal Services	2,891,155	2,621,380	2,055,310.91	2,286,206.74
<b>Supplies</b>				
-42100-201 Office Supplies - Accessories	2,500	2,000	1,092.08	2,512.69
-42100-202 Duplicating Supplies and Copy Paper	1,500	1,500	170.03	481.13
-42100-209 Software Updates	3,500	3,500	518.00	250.00
-42100-210 Miscellaneous Operating Supplies	3,000	3,000	3,475.33	2,357.63
-42100-212 Gasoline/Fuel/Lubricants/Additives	50,000	60,000	44,320.19	54,831.37
-42100-213 Ammunition	4,500	4,500	4,498.91	2,493.12
-42100-214 Crime Scene Supplies	3,000	4,000	136.84	478.46
-42100-217 Promotional Events	4,000	4,000	1,765.09	5,088.27
-42100-221 Repairs and Maintenance Supplies - Squads	15,000	20,000	19,164.62	15,178.57
-42100-231 Uniform Allowance	22,000	22,000	14,468.14	26,029.52
-42100-232 Uniform--Reserves	0	1,800	-	-
-42100-240 Small Tools/Minor Equipment	25,000	20,800	9,526.73	18,280.01
Total Supplies	134,000	147,100	99,135.96	127,980.77
<b>Other Services and Charges</b>				
-42100-304 Miscellaneous Professional Services	7,500	7,500	10,067.43	13,597.18
-42100-305 Applicant Testing		0	-	-
-42100-313 Marco IT Mgmt & Backup	25,000	25,000	22,362.03	23,985.60
-42100-321 Telephone/Cellular Phones	10,000	10,000	7,931.65	13,394.51
-42100-322 Postage	600	600	-	342.20
-42100-331 Travel/Meals/Lodging	2,000	2,300	2,515.68	2,071.49
-42100-334 Mileage Reimbursement	250	200	671.38	171.41
-42100-340 Advertising	100	100	-	-
-42100-360 Insurance	67,000	63,500	64,762.45	59,961.60
-42100-381 Electric Utilities	6,800	6,800	4,221.08	5,521.20
-42100-383 Gas Utilities	4,000	4,000	1,739.05	4,129.65
-42100-404 Maintenance and Repair -Vehicles/ Equipment	10,000	15,000	15,191.84	11,325.77
-42100-409 Maintenance Contracts-Office Equipment	26,000	26,000	21,139.07	20,928.43
-42100-410 Police Reserve Program Activities	0	1,000	-	-
-42100-411 Auto Pawn	2,400	3,500	2,819.00	2,442.13
-42100-430 Miscellaneous		0	-	-
-42100-432 Credit Card Fees	50	50	-	-
-42100-433 Dues and Subscriptions	17,000	27,000	24,389.97	14,225.36
-42100-440 Schools and Meetings	14,000	11,000	9,122.60	11,504.05
-42100-480 Special Response Team		0	-	-
-42100-489 Other Contracted Services		0	-	-
Total Other Services and Charges	192,700	203,550	186,933.23	183,600.58
<b>Total Police Department</b>	<b>3,217,855</b>	<b>2,972,030</b>	<b>2,341,380.10</b>	<b>2,597,788.09</b>
<b>Fire Department - 42200</b>				
<b>Personal Services</b>				
-42200-101 Salaries	107,910	104,510	93,570.40	98,683.73
-42200-103 Salaries	75,000	75,000	60,995.00	62,881.00
-42200-121 PERA Employer Share	19,561	18,498	16,037.44	17,197.79
-42200-122 FICA/Medicare Employer Share/Employee Benefit	7,340	7,252	6,300.91	6,276.20
-42200-131 Medical/Dental/Life Employer Share	18,127	17,282	20,679.15	16,578.00
-42200-132 Fire Longevity Pay	2,608	0	-	-
-42200-133 Deductible Contribution	1,500	1,500	-	225.00
-42200-151 Worker's Comp - Ins Premiums	69,510	54,988	39,503.71	37,549.89
-42200-154 Flex Fees	100	150	58.00	68.00
Total Personal Services	\$301,656	\$279,180	237,144.61	239,459.61
<b>Supplies</b>				
-42200-201 Office Supplies - Accessories	50	50	138.50	70.32
-42200-204 Stationary, Forms and Envelopes		0	-	-
-42200-210 Miscellaneous Operating Supplies	7,500	9,500	9,738.60	7,249.30
-42200-211 Grant Funded Supplies		0	-	-
-42200-212 Gasoline/Fuel/Lubricants/Additives	9,500	12,000	6,564.29	9,349.97
-42200-213 Operation Round Up Computer Exp		0	-	-
-42200-215 Shop Maintenance Supplies	200	200	-	-
-42200-221 Repairs and Maintenance Supplies - Trucks	24,000	20,000	18,137.16	10,778.52

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

	Adopted Budget <u>2024</u>	Amended Budget <u>2023</u>	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
-42200-223 Repairs and Maintenance Supplies - Buildings	2,000	2,000	384.12	115.89
-42200-231 Uniform Allowance	13,000	27,000	31,708.11	15,669.15
-42200-232 Uniform Grant Funded		0	-	23,056.28
-42200-240 Small Tools	10,000	10,000	10,171.94	791.80
-42200-241 Small Tools-Grant Funded		0	-	-
Total Supplies	66,250	80,750	76,842.72	67,081.23
<b>Other Services and Charges</b>				
-42200-301 Auditing and Accounting		0	-	-
-42200-304 Miscellaneous Professional Services	15,000	15,000	15,951.26	15,188.65
-42200-306 Fire Relief-Pension Pass Through		0	112,395.61	99,739.59
-42200-307 Fire Relief-Pension City Share	10,000	10,000	10,000.00	10,000.00
-42200-313 Marco IT Mgmt & Backup	5,600	5,600	5,024.27	5,330.40
-42200-321 Telephone/Cellular Phones	1,000	1,400	750.20	900.34
-42200-331 Travel/Meals/Lodging	1,000	1,000	1,821.42	934.84
-42200-334 Mileage Reimbursement	300	400	360.25	-
-42200-340 Advertising	750	375	855.00	119.60
-42200-360 Insurance	11,000	7,500	9,295.53	7,747.17
-42200-381 Electric Utilities	18,000	18,000	11,210.43	14,881.68
-42200-382 Water/Wastewater Utilities	600	600	517.55	404.03
-42200-383 Gas Utilities	5,000	5,000	4,292.88	4,032.06
-42200-401 Repairs and Maintenance - Buildings	2,500	2,500	871.20	912.50
-42200-404 Repairs and Maintenance - Equipment/Radios/Page	10,000	16,000	11,500.68	5,991.74
-42200-405 Janitorial		0	-	-
-42200-430 Miscellaneous	500	0	50.00	-
-42200-433 Dues and Subscriptions	1,700	1,700	1,235.00	1,235.00
-42200-440 Schools and Meetings	6,000	6,000	-	2,635.00
-42200-441 Schools and Meetings Grant Funded		1,740	5,540.00	11,036.25
Total Other Services and Charges	88,950	92,815	191,671.28	181,088.85
<i>Total Fire Department</i>	456,856	452,745	505,658.61	487,629.69
<b>Emergency Management - #42300</b>				
<b>Supplies</b>				
-42300-201 Office Supplies - Accessories	100	100	-	-
-42300-202 Duplicating Supplies and Copy Paper		0	-	-
-42300-209 Software Updates		0	-	-
-42300-210 Miscellaneous Operating Supplies	500	500	500.00	257.28
-42300-240 Small Tools & Minor Equip	7,500	1,500	837.94	2,186.62
Total Supplies	8,100	2,100	1,337.94	2,443.90
<b>Other Services and Charges</b>				
-42300-304 Misc Prof Serv		0	-	-
-42300-321 Telephone/Cellular Phones		0	-	-
-42300-331 Travel/Meals/Lodging	300	300	-	-
-42300-340 Advertising		0	-	-
-42300-433 Dues & Subscriptions	300	305	305.00	305.00
-42300-440 Schools and Meetings	500	500	-	-
-42300-441 Grant Funded Schools and Meetings		0	-	-
-42300-999 Covid 19		0	80.80	371.68
-42300-489 Other Contracted Services	1,500	1,500	875.00	775.00
Total Other Services and Charges	2,600	2,605	1,261	1,452
<i>Total Emergency Management</i>	10,700	4,705	2,598.74	3,895.58
<b>Animal Control - #42700</b>				
<b>Supplies</b>				
-42700-310 Miscellaneous Operating Supplies	5,000	5,000	3,600.00	4,800.00
-42700-340 Advertising			-	-
Total Supplies	5,000.00	5,000.00	3,600.00	4,800.00
<i>Total Animal Control</i>	5,000	5,000	3,600.00	4,800.00
<b>TOTAL PUBLIC SAFETY</b>	3,690,411	3,434,480	2,853,237.45	3,094,113.36
<b>PUBLIC WORKS</b>				
<b>Street Maintenance - #43000</b>				
<b>Personal Services</b>				
-43001-101 Salaries	746,515	692,666	600,689.06	655,415.19
-43001-102 Overtime	5,000	5,000	5,248.99	5,059.49
-43001-104 Temporary/Seasonal	59,558	52,064	30,681.69	16,449.21
-43001-105 Temporary/Seasonal Overtime		100	24.41	119.00
-43001-157 Severance due to retirement		0	-	-
-43001-110 Hours Worked Holiday		0	-	-
-43001-111 Overtime Snowplowing	39,000	38,000	37,781.57	28,366.02
-43001-112 Overtime Mosquito Spraying	1,000	2,000	391.77	646.57
-43001-115 Call-in Pay		500	576.27	704.67
-43001-121 PERA Employer Share	61,580	55,324	48,485.46	51,531.00
-43001-122 FICA/Medicare Employer Share/Employee Benefit	67,367	60,414	50,506.83	52,615.99
-43001-123 Central Pension Contribution	16,640	16,640	14,327.85	16,261.65



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

	<b>Adopted Budget 2024</b>	<b>Amended Budget 2023</b>	<b>YTD Actual 2023 11/30/2023</b>	<b>YTD Actual 2022 12/31/2022</b>
-43001-131 Medical/Dental/Life Employer Share	158,836	146,289	155,941.19	143,776.17
-43001-132 Longevity	29,542	0	-	-
-43001-133 Deductible Contribution	14,500	14,500	5,720.66	5,325.45
-43001-151 Workers' Compensation Insurance	105,000	82,030	57,104.93	42,435.54
-43001-154 HRA/Flex Fees	750	750	568.94	669.80
<b>Total Personal Services</b>	<b>1,305,288</b>	<b>1,166,277</b>	<b>1,008,049.62</b>	<b>1,019,375.75</b>
<b>Supplies</b>				
-43001-201 Office Supplies - Accessories	1,500	1,500	-	395.48
-43001-202 Duplicating and Copying Supplies	200	200	-	178.14
-43001-204 Stationary, Forms and Envelopes	400	200	-	-
-43001-209 Software Updates	500	500	-	24.48
-43001-210 Miscellaneous Operating Supplies	15,000	10,000	13,237.56	14,682.72
-43001-212 Gasoline/Fuel/Lubricants/Additives	80,000	80,000	60,758.62	82,026.31
-43001-215 Shop Maintenance Supplies	1,500	1,500	-	1,359.64
-43001-219 Snow Removal - Material	85,000	70,000	62,588.69	68,876.54
-43001-221 Repairs and Maintenance Supplies - Equipment	85,000	75,000	102,022.08	82,243.15
-43001-224 Repairs and Maintenance - Infrastructure	15,000	28,000	24,018.17	17,660.86
-43001-226 Signs	20,000	15,000	6,476.94	11,012.30
-43001-240 Small Tools and Minor Equipment	12,000	12,000	10,391.43	10,275.52
<b>Total Supplies</b>	<b>316,100</b>	<b>293,900</b>	<b>279,493.49</b>	<b>288,735.14</b>
<b>Other Services and Charges</b>				
-43001-304 Miscellaneous Professional Services	3,500	3,500	3,058.54	2,406.30
-43001-313 Marco IT Mgmt & Backup	4,500	5,600	5,786.57	6,608.15
-43001-321 Telephone/Cellular Phones	6,000	6,000	3,650.64	4,757.69
-43001-331 Travel/Meals/Lodging	500	500	-	-
-43001-334 Mileage Reimbursement	200	200	-	-
-43001-340 Advertising	500	400	11.03	744.25
-43001-351 Legal Notices/Publications	-	0	-	-
-43001-360 Insurance	20,000	19,000	17,414.41	16,799.30
-43001-381 Electric Utilities	8,500	8,000	5,881.03	7,090.98
-43001-382 Water/Wastewater Utilities	3,200	3,200	3,009.41	3,026.75
-43001-383 Gas Utilities	20,000	18,000	17,004.15	18,035.72
-43001-384 Refuse Hauling	2,400	3,500	2,879.48	1,963.09
-43001-386 EV Charging Station	-	10,000	7,975.50	-
-43001-401 Repairs and Maint Building & Structures	2,000	2,000	444.00	1,519.00
-43001-404 Repairs and Maintenance - Vehicles/Equipment	10,000	10,000	9,059.08	13,487.67
-43001-405 Emergency Mgmt Rep & Maint	500	0	-	-
-43001-406 Painting and Striping	30,000	30,000	27,652.28	24,103.55
-43001-407 Bridge Repair	2,000	2,000	-	-
-43001-408 Sidewalk Repairs	8,000	5,000	6,800.00	2,432.00
-43001-413 BNSF Parking Lot Lease	4,000	3,384	3,383.24	3,284.69
-43001-414 Equipment Rental	8,000	8,000	5,100.00	6,571.87
-43001-417 Uniform Rental	8,000	8,000	7,882.45	8,717.17
-43001-430 Miscellaneous	1,000	1,000	-	-
-43001-433 Dues and Subscriptions	1,000	1,000	459.25	789.55
-43001-440 Schools and Meetings	1,500	1,500	565.00	120.00
-43001-443 City Garden/Flower Oper Exp	1,000	405	404.64	-
-43001-444 Insect Control	18,000	18,000	14,077.86	9,942.11
-43001-445 Diseased Tree Program	20,000	22,000	11,015.25	4,707.00
-43001-446 Weed Control	5,000	5,000	3,575.87	3,533.13
-43001-447 Downtown Decorations	15,000	10,000	626.49	12,856.12
-43001-451 Township Assessment	-	0	-	-
-43001-452 Street Light Replacement & Signal Painting	-	0	-	-
-43001-449 Paver Repair	10,000	5,000	-	-
-43001-489 Other Contracted Services	15,000	20,000	14,209.65	17,236.24
<b>Total Other Services and Charges</b>	<b>229,300</b>	<b>230,189</b>	<b>171,925.82</b>	<b>170,732.33</b>
<b>Total Street Maintenance</b>	<b>1,850,688</b>	<b>1,690,366</b>	<b>1,459,468.93</b>	<b>1,478,843.22</b>
<b>TOTAL PUBLIC WORKS</b>	<b>1,850,688</b>	<b>1,690,366</b>	<b>1,459,468.93</b>	<b>1,478,843.22</b>

**PARKS AND RECREATION**

*Parks and Parks Programming- 45200*

<b>Personal Services</b>				
-45200-101 Full-time Salaries	178,078	172,121	127,090.93	137,890.73
-45200-102 FT Overtime	2,000	2,000	301.68	278.95
-45200-104 Salaries - Temporary/Seasonal	56,650	42,778	29,600.27	25,538.42
-45200-105 Overtime - Temporary/Seasonal	-	0	-	66.78
-45200-112 Parks & Rec Commission Stipends	2,000	3,000	700.00	947.50
-45200-121 PERA (Employer)	13,876	13,059	9,554.45	10,429.84
-45200-122 FICA/Medicare Employer Share/Employee Benefit	17,619	16,819	11,774.00	12,237.71
-45200-123 Central Pension Contribution	4,160	4,160	2,933.72	3,379.44
1 5200-131 Medical/Dental/Life Employer Share	41,245	38,686	33,669.24	29,910.77
-45200-132 Longevity	4,929	0	-	-
-45200-133 Deductible Contribution	3,750	3,750	25.00	1,394.47
-45200-151 Workers' Compensation Insurance	21,869	17,489	12,201.80	7,255.34

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

	Adopted Budget <u>2024</u>	Amended Budget <u>2023</u>	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
-45200-154 HRA/Flex Fees	200	120	131.62	143.75
Total Personal Services	346,376	313,982	227,982.71	229,473.70
Supplies				
-45200-210 Miscellaneous Operating Supplies	12,000	12,000	9,318.38	6,635.62
-45200-212 Gasoline/Fuel/Lubricants/Additives	20,000	20,000	14,170.29	18,220.68
-45200-221 Repairs and Maintenance Supplies - Equipment	15,000	10,000	6,734.46	15,421.58
-45200-223 Repairs and Maintenance Supplies - Buildings	20,000	25,000	32,346.16	17,453.31
-45200-226 Signs	1,000	1,000	-	1,110.38
-45200-227 City Park Light Pole Project		0	-	-
-45200-228 Adopt A Park Supplies		0	505.76	-
-45200-230 Master Garden Supplies	1,000	192	191.74	348.90
-45200-240 Small Tools and Minor Equipment	5,000	4,000	3,694.66	1,611.98
Total Supplies	74,000	72,192	66,961.45	60,802.45
Other Services and Charges				
-45200-304 Professional Services	1,000	1,000	934.32	990.90
-45200-305 Park Contracted Services	500	500	-	800.00
-45200-306 Park & Rec Comm Activity		0	-	-
-45200-321 Telephone/Cellular Phones	1,000	1,000	621.45	828.18
-45200-340 Advertising	200	200	-	-
-45200-351 Legal Notices	200	200	-	30.98
-45200-360 Insurance	27,000	32,000	15,752.23	24,261.60
-45200-381 Electric Utilities	75,000	75,000	63,426.70	60,100.37
-45200-382 Water & Wastewater Utilities	15,000	15,000	6,575.21	3,805.76
-45200-383 Gas Utilities	2,000	2,000	1,038.49	1,087.39
-45200-384 Refuse Hauling	500	500	439.00	351.20
-45200-386 EV Charging Station Power		2,500	-	-
-45200-401 Repairs and Maintenance - Structures	6,000	6,000	7,046.15	9,728.09
-45200-403 R&M Tennis Court	10,000	0	-	-
-45200-415 Equipment Rental	9,000	9,000	7,200.45	8,446.11
-45200-417 Rental-Uniforms	800	800	834.17	911.30
-45200-430 Miscellaneous		0	-	-
-45200-440 Schools & Meetings		0	-	-
-45200-445 Weed Control and Fertilizer	20,000	20,000	10,632.78	6,964.74
-45200-488 Library		0	-	-
-45200-495 Ski Trail Maintenance Agreement	5,000	5,000	3,675.00	2,435.50
-45200-496 Arts and Parks Programming	30,000	30,000	23,202.63	26,882.75
Total Other Services and Charges	203,200	200,700	147,772.58	147,624.87
Total Parks & Parks Programming	623,576	586,874	442,716.74	437,901.02
Library - 45400				
Supplies				
-45400-210 Miscellaneous Operating Supplies	3,500	3,500	4,970.46	5,906.18
-45400-212 Gasoline/Fuel/Lubricants/Additives		0	-	-
-45400-221 Repairs and Maintenance Supplies - Equipment		0	-	-
-45400-223 Repairs and Maintenance Supplies - Buildings	5,000	5,000	1,808.07	1,033.64
-45400-240 Small Tools and Minor Equipment	1,000	1,500	1,308.05	-
Total Supplies	9,500	10,000	8,086.58	6,939.82
Other Services and Charges				
-45400-360 Insurance	11,000	5,500	9,981.42	5,897.55
-45400-381 Electric Utilities	34,000	34,000	25,133.47	32,713.28
-45400-382 Water & Wastewater Utilities	2,500	2,500	3,026.47	2,564.98
-45400-384 Refuse Hauling	1,500	1,800	873.70	901.48
-45400-401 Repairs and Maintenance - Structures	4,000	4,000	2,604.99	1,217.04
-45400-404 Repair & Maint Labor-Camb Libr	60,000	60,000	47,208.83	56,634.74
-45400-409 Maint Contract-Bldg & Equip	5,000	5,000	3,219.20	4,273.37
-45400-383 Gas Utilities	6,000	6,000	6,088.58	6,790.67
-45400-417 Rental-Uniforms		0	-	-
-45400-430 Miscellaneous	500	500	-	-
-45400-440 Schools & Meetings		0	-	-
-45400-499 Library Sculpture Grant		0	-	-
Total Other Services and Charges	124,500	119,300	98,137	110,993.11
Total Library	134,000	129,300	106,223.24	117,932.93
<b>TOTAL PARKS AND RECREATION</b>	<b>757,576</b>	<b>716,174</b>	<b>548,940</b>	<b>555,834</b>
<b>TOTAL EXPENDITURES</b>	<b>8,364,935.70</b>	<b>7,713,727.00</b>	<b>6,331,011.11</b>	<b>6,875,276.45</b>
<b>TRANSFERS OUT</b>				
-49300-720			714,484.00	1,659,767.77
Fire Equipment Revolving Fund - #420	78,078	72,941		
Transfer to Cap fund 414 Sandquist Park				
Transfer to Cap fund 415 Park Improv	0	0		

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

	Adopted Budget <u>2024</u>	Amended Budget <u>2023</u>	YTD Actual 2023 11/30/2023	YTD Actual 2022 12/31/2022
Transfer to Cap fund 417 Police	257,500	130,000		
Transfer to Cap fund 418 Public Works	110,428	25,000		
Transfer to Cap fund 419 City Hall	25,000	34,000		
Transfer for CI Bike / Walk Trail-fund capital	15,000	15,000		
Transfer to CI Bike/ Walk Trail Oper Fund	6,660	6,660		
Transfer to Cap fund 425 Library	5,000	5,000		
Pavement Management Fund - #443	297,580	330,000		
Transfer to 205 for Econ Dev.	150,000	50,000		
Transfer to Airport Operating	49,324	45,883		
Transfers Out to Airport Cap		0		
<b>TOTAL TRANSFERS OUT</b>	<b>994,570</b>	<b>714,484</b>	<b>714,484.00</b>	<b>1,659,767.77</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>9,359,506</b>	<b>8,428,211</b>	<b>7,045,495.11</b>	<b>8,535,044.22</b>

**Resolution No. R23-102**

*Resolution Adopting the 2024 Airport Operating Special Revenue Fund Budget*

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA,** that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the Airport Operating Special Revenue Fund as follows:

Revenues:

Inter-governmental Revenue	\$ 23,000
Charges for Services	\$ 89,400
Transfer in From General Fund	<u>\$49,324</u>
Total Revenues	<u>\$ 161,724</u>

Expenditures:

Personnel Costs	\$ 48,735
Supplies	86,689
Other Services and Charges	<u>26,300</u>
Total Expenditures	<u>\$ 161,724</u>

Adopted this 4th day of December, 2023.

  
James A. Godfrey, Mayor

ATTEST:

  
Evan Vogel, City Administrator

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

	Adopted Budget 2024	Adopted Budget 2023	2023 Actual as of 11/30/23	Actual 12/31/2022
<b>REVENUES:</b>				
211-34922			0.00	0.00
211-34921			9,512.25	42,639.75
	23,000	21,000	9,512.25	42,639.75
<b>TOTAL INTERGOVERNMENTAL</b>				
	23,000	21,000	9,512.25	42,639.75
211-34920	13,400	14,000	13,437.30	13,212.30
211-34923			0.00	0.00
211-34925	76,000	52,000	64,672.58	74,896.38
211-34951	0		0.00	0.00
	89,400	66,000	78,109.88	88,108.68
<b>TOTAL CHARGES FOR SERVICES</b>				
	89,400	66,000	78,109.88	88,108.68
<b>OTHER FINANCING SOURCES</b>				
211-36210	0	0	0.00	0.00
211-39203	49,324	45,883	45,883.00	0.00
	49,324	45,883	45,883.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>				
	49,324	45,883	45,883.00	0.00
<b>TOTAL REVENUES AND TRANSFERS IN</b>				
	161,724	132,883	133,505.13	130,748.43
<b>EXPENDITURES:</b>				
<b>Personal Services:</b>				
211-49000-101	15,294	14,495	15,468.55	22,146.36
211-49000-104	20,000	20,000	0.00	0.00
211-49000-111			411.79	116.01
211-49000-121	2,647	2,587	1,165.90	1,663.22
211-49000-122	2,749	2,639	1,157.78	1,659.51
211-49000-123		500	63.81	217.12
211-49000-131	2,719	2,577	2,622.41	2,473.80
211-49000-132	758	683		
211-49000-133	225	180		
211-49000-151	4,343	1,583	0.00	0.00
	48,735	45,244	20,890.24	28,276.02
<b>Total Personal Service</b>				
	48,735	45,244	20,890.24	28,276.02
<b>Supplies:</b>				
211-49000-210	1,000	1,000	636.38	549.86
211-49000-212	100	100	0.00	0.00
211-49000-215	500	500	0.00	0.00
211-49000-221	7,000	5,000	11,748.50	5,335.50
211-49000-223	1,000	1,000	0.00	17.18
211-49000-226	500	500	0.00	0.00
211-49000-228	1,500	1,500	230.61	2,108.99
211-49000-251	75,089	50,000	54,703.04	75,944.17
	86,689	59,600	67,318.53	83,955.70
<b>Total Supplies</b>				
	86,689	59,600	67,318.53	83,955.70
<b>Other Services and Charges</b>				
211-49000-304	0	0	0.00	0.00
211-49000-321	2,000	1,560	1,133.18	1,507.25
211-49000-331	200	200	0.00	0.00
211-49000-334	0		0.00	0.00
211-49000-351	200	200	0.00	180.20
211-49000-360	3,500	3,600	3,303.94	3,483.85
211-49000-381	6,000	11,000	3,715.15	5,311.30
211-49000-383	3,700	4,000	1,481.47	2,593.59
211-49000-401	1,000	1,000	0.00	0.00
211-49000-403	3,000	3,000	780.00	28,323.00
211-49000-404	3,000	1,000	1,893.00	406.25
211-49000-408	600		0.00	551.25
211-49000-409	0		0.00	0.00
211-49000-430	500	379	0.00	0.00
211-49000-431	0		0.00	0.00
211-49000-433	300	300	190.00	264.00
211-49000-440	300	300	0.00	0.00
211-49000-441	500	500	400.00	407.50
211-49000-489	1,500	1,000	1,590.85	2,286.20
	26,300	28,039	14,487.59	45,314.39
<b>Total Other Services and Charges</b>				
	26,300	28,039	14,487.59	45,314.39
<b>Total Operating Expenditures</b>				
	161,724.00	132,883.00	102,696.36	157,546.11
211-49300-720	0	0	0.00	0.00
<b>TOTAL TRANSFERS OUT</b>				
	0	0	0.00	0.00
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>				
	161,724	132,883	102,696.36	157,546.11
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>				
	0.00	0.00	30,808.77	(26,797.68)

**Resolution No. R23-103**

*Resolution Adopting the 2024 Debt Service Fund Budget*

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA**, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the Debt Service Fund as follows:

**DEBT SERVICE FUND**

Revenues:

Property taxes	\$ 596,147
Special Assessments	\$ 342,373
Transfers In	<u>\$800,000</u>
Total Revenues	<u>\$1,738,520</u>

Expenditures:


Principal	\$ 1,510,001
Interest	\$391,040
Fiscal Agent Fees	<u>\$7,207</u>
Total Expenditures	<u>\$ 1,908,248</u>

(Planned draw on fund balance)

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

Adopted this 4th day of December, 2023

ATTEST:

  
\_\_\_\_\_  
Evan Vogel, City Administrator

  
\_\_\_\_\_  
James A. Godfrey, Mayor

CITY OF CAMBRIDGE  
Debt Service Fund  
Adopted Budget 2024

		Total Adopted Budget 2024	2018 Street Imp Bonds 328	2019 & 2020 Library Bonds 325	2020 Street Imp Bonds 380	2016 Street Imp Bonds 324	2014 Street Imp Bonds 372	2015 Street Imp Bonds 385	2022 Street Imp Bonds 392
<b>PROPERTY TAX</b>									
31010	Current	596,147	118,147			49,250		66,150	362,600
31020	Delinquent	-							
31050	Tax Increment	-							
<b>TOTAL PROPERTY TAX</b>		<b>596,147</b>	<b>118,147</b>	<b>-</b>	<b>-</b>	<b>49,250</b>	<b>-</b>	<b>66,150</b>	<b>362,600</b>
<b>SPECIAL ASSESSMENTS</b>									
36100	Prepaid	-							
36101/36102	Principal, Int & Penalties	342,373	101,759		24,098	47,917	60,909	53,225	54,465
<b>TOTAL SPECIAL ASSESSMENTS</b>		<b>342,373</b>	<b>101,759</b>	<b>-</b>	<b>24,098</b>	<b>47,917</b>	<b>60,909</b>	<b>53,225</b>	<b>54,465</b>
<b>INTERGOVERNMENTAL</b>									
	Municipal State Aid	-							
	Assessment	-							
<b>TOTAL INTERGOVERNMENTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>									
36210	Interest Earnings	-	-	-	-				
36230	Donations	-							
39310	Bond Proceeds	-							
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
39203	Transfer In From Sales Tax	800,000		500,000	300,000				
39203	Transfer In	-				-			
<b>TOTAL TRANSFERS IN</b>		<b>800,000</b>	<b>-</b>	<b>500,000</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES AND TRANSFERS</b>		<b>1,738,520</b>	<b>219,906</b>	<b>500,000</b>	<b>324,098</b>	<b>97,167</b>	<b>60,909</b>	<b>119,375</b>	<b>417,065</b>
<b>Debt Service</b>									
	Principal	1,510,001	195,000	335,000	275,000	135,000	110,000	130,000	330,001
	Interest	391,040	34,725	164,445	57,075	15,025	3,969	7,350	108,451
	Transfer to other debt service fund	-							
	Other Fees	7,207	625	1,300	1,000	2,000	632	150	1,500
<b>Total Debt Service Expenditures</b>		<b>1,908,248</b>	<b>230,350</b>	<b>500,745</b>	<b>333,075</b>	<b>152,025</b>	<b>114,601</b>	<b>137,500</b>	<b>439,952</b>
<b>Revenues over (under) expense</b>		<b>(169,728)</b>	<b>(10,444)</b>	<b>(745)</b>	<b>(8,977)</b>	<b>(54,858)</b>	<b>(53,692)</b>	<b>(18,125)</b>	<b>(22,887)</b>
			*	*	*	*	*	*	*

\* Planned draw on fund balance

**Resolution No. R23-104**

*Resolution Adopting the 2024 Capital Funds Budget*

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA**, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the Capital Funds as follows:

**CAPITAL FUNDS**

Revenues:

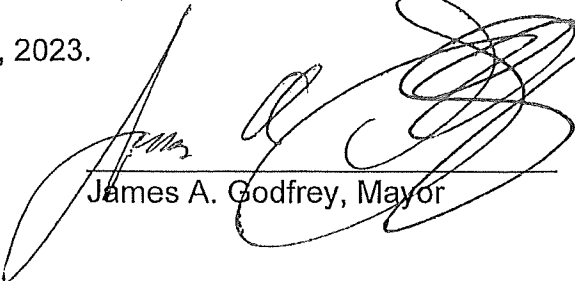
Charges for Services	\$ 49,610
Special Assessments	\$ 18,507
Intergovernmental	\$ 1,621,562
Other Financing Sources	\$ 4,357,300
Transfers In	<u>\$ 2,531,086</u>
Total Revenues	<u>\$8,578,065</u>

Expenditures:


Capital Outlay	\$10,537,100
Transfer Out	<u>1,455,000</u>
Total Expenditures	<u>\$ 11,992,100</u>

\*Note—planned budgeted draw down of fund balance.

Adopted this 4th day of December, 2023.

  
James A. Godfrey, Mayor

ATTEST:

  
Evan Vogel, City Administrator



**CITY OF CAMBRIDGE**  
**Capital Fund**  
**Adopted 2024 Budget Request**

Total Adopted Budget 2024	Water Treatment Fund 401	Water Area Fund 402	Park Improv Fund 415	Police Capital Fund 417	Public Works Capital Fund 418	City Hall Capital Fund 419	Fire Dept Capital Fund 420	C-I Bike Trail Fund 423	Library Capital Fund 425	2024 Street Project 484	Airport Capital Fund 444	Pavement Mgmt Fund 443
18,507	401	402	415	417	418	419	420	423	425	484	444	443
18,507	-	-	-	-	-	-	-	-	-	-	-	18,507

**SPECIAL ASSESSMENTS**

36100 Prepaid	18,507	-	-	-	-	-	-	-	-	-	-	18,507
36101/36102 Principal, Int. & Penalties	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>18,507</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,507</b>

**CHARGES FOR SERVICE**

Township Contracts/School Dist Contract	49,610	-	-	-	-	-	49,610	-	-	-	-	-
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**INTERGOVERNMENTAL**

State Aid	1,209,062	-	-	-	-	-	-	-	-	-	-	-
City/Township Aid	7,500	-	-	257,500	-	-	-	7,500	-	854,562	97,000	-
Federal Aid	405,000	-	-	-	-	-	-	-	-	-	405,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>1,621,562</b>	<b>-</b>	<b>-</b>	<b>257,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>	<b>-</b>	<b>854,562</b>	<b>502,000</b>	<b>-</b>

**OTHER FINANCING SOURCES**

36210 Interest Earnings	2,800	-	-	500	-	100	200	-	-	-	-	2,000
36230 Donations	5,000	-	-	-	-	-	5,000	-	-	-	-	-
3xxxx Bond Issuance	4,347,500	-	-	-	-	-	-	-	-	4,347,500	-	2,000
3xxxx Fees	2,000	-	-	-	-	100	5,200	-	-	4,347,500	-	4,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>4,357,300</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>100</b>	<b>5,200</b>	<b>-</b>	<b>-</b>	<b>4,347,500</b>	<b>-</b>	<b>4,000</b>

**TOTAL REVENUES AND TRANSFERS IN**

Transfer In from other fund	2,000,000	-	-	-	-	-	-	-	-	2,000,000	-	-
Wastewater Fund Transfer In	531,986	-	-	-	110,428	25,000	78,078	15,000	5,000	-	-	297,580
General Fund Transfer In	2,531,986	-	-	-	110,428	25,000	78,078	15,000	5,000	2,000,000	-	297,580
<b>TOTAL TRANSFERS IN</b>	<b>8,578,065</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>110,428</b>	<b>25,100</b>	<b>132,888</b>	<b>22,500</b>	<b>5,000</b>	<b>7,202,062</b>	<b>502,000</b>	<b>320,087</b>

**Capital Outlay**

Airport Project	580,000	-	-	-	-	-	-	-	-	-	580,000	-
Finance Computer and Laserfiche upgrades	17,500	-	-	-	-	17,500	-	-	-	-	-	-
City Hall Building Project	5,000	-	-	-	-	5,000	-	-	-	-	-	-
Election	15,000	-	-	-	-	15,000	-	-	-	-	-	-
Bleacher Replacement Sandquist Park	10,000	-	-	-	-	-	-	-	-	-	-	-
Land Acquisition	175,000	-	-	-	-	-	-	-	-	-	-	-
Playground Upgrades	90,000	-	-	-	-	-	-	-	-	-	-	-
Park Updates	10,000	-	-	-	-	-	-	-	-	-	-	-
Bike Trail Extension	925,000	-	-	-	-	-	-	-	-	925,000	-	-
Equipment Replacement	20,000	-	-	-	-	-	-	-	-	-	-	-
Street Project and related projects	6,859,100	-	-	-	-	-	-	-	-	6,859,100	-	-
Maintenance Shop upgrades	2,000	-	-	-	2,000	-	-	-	-	-	-	-
Squad Replacement	215,000	-	-	-	-	-	-	-	-	-	-	-
Fire Truck Replacement	700,000	-	-	-	-	-	700,000	-	-	-	-	-
Pick-up & Trailer Replacement	55,000	-	-	-	-	-	-	-	-	-	-	-
Emergency Operations Center	6,000	-	-	-	-	-	-	-	-	-	-	-
Squad Video Cameras	22,500	-	-	-	-	-	-	-	-	-	-	-
Community Development Capital	70,000	-	-	-	-	70,000	-	-	-	600,000	-	-
Street Overlay	600,000	-	-	-	-	-	-	-	-	-	-	-
Downtown Pavement Project	50,000	-	-	-	-	-	-	-	-	-	-	50,000
Crack Sealing	70,000	-	-	-	-	-	-	-	-	-	-	70,000
Pavement Reconditioning	40,000	-	-	-	-	-	-	-	-	-	-	40,000
<b>Total Capital Outlay</b>	<b>10,537,100</b>	<b>-</b>	<b>-</b>	<b>285,500</b>	<b>263,500</b>	<b>107,500</b>	<b>700,000</b>	<b>-</b>	<b>-</b>	<b>8,384,100</b>	<b>580,000</b>	<b>160,000</b>

**TOTAL REVENUES AND TRANSFERS IN**

Transfers out to water fund or street project	1,455,000	250,000	130,000	-	-	-	-	-	-	-	-	1,075,000
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**Total Expenditures and Transfers Out**

11,992,100	250,000	130,000	285,000	263,500	57,000	107,500	700,000	-	-	8,384,100	580,000	1,235,000
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**Revenues over (under) expense**

(3,414,035)	(250,000)	(130,000)	(284,500)	(6,000)	53,428	(82,400)	(567,112)	22,500	5,000	(1,182,038)	(78,000)	(914,913)
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\* Planned draw on fund balance

## Resolution No. R23-105

### *Resolution Adopting the 2024 Enterprise Funds Operating Budgets*

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

- 1) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the Water Utility Fund as follows:

#### **WATER UTILITY FUND**

Revenues:

Operating Revenues	\$2,076,669
Transfers In	<u>380,000</u>
Total Revenues	<u>\$2,456,669</u>

Expenses:

Operating Expenses including depreciation of \$885K	\$1,945,422
Other Expenses includes debt service P&I	1,343,998
Transfer Out	<u>25,000</u>
Total Expenses	<u>\$3,314,420</u>

- 2) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the Wastewater Utility Fund as follows:

#### **WASTEWATER UTILITY FUND**

Revenues:

Operating Revenues	\$2,650,000
Other Revenues	<u>30,000</u>
Total Revenues	<u>\$2,680,000</u>

Expenses:

Operating Expenses including depreciation of \$1,656,886	\$3,468,524
Other Expenses includes debt service P&I	<u>\$1,303,650</u>
Total Expenses	<u>\$4,772,174</u>

- 3) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the Storm Water Fund as follows:

**STORM WATER FUND**

Revenues:

Operating Revenues	\$450,000
Other Revenues	<u>6,000</u>
Total Revenues	<u>\$456,000</u>

Expenses:

Operating Expenses [including depreciation of \$450K]	\$624,073
Other Expenses [includes debt service P&I]	<u>515,449</u>
Total Expenses	<u>\$1,139,522</u>

- 4) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the Street Light Fund as follows:

**STREET LIGHT FUND**

Revenues:

Operating Revenues	<u>\$247,900</u>
Total Revenues	<u>\$247,900</u>

Expenses:

Operating Expenses	<u>\$230,000</u>
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Total Expenses

\$230,000

- 5) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2024, is hereby adopted for the Municipal Liquor Store Fund as follows:

**MUNICIPAL LIQUOR STORE FUND**

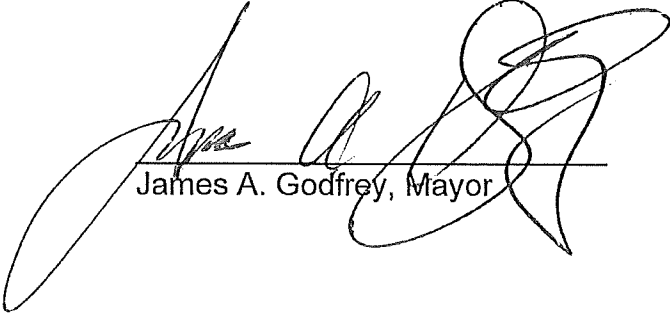
Revenues:

Operating Revenues	\$6,112,200
Other Revenues	<u>2,240</u>
Total Revenues	<u>\$6,114,440</u>

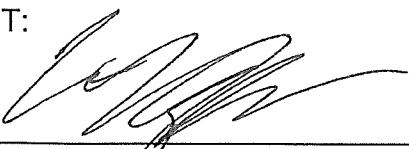
Expenses:

Operating Expenses [including depreciation of \$65,000]	\$1,072,958
Cost of Goods Sold	4,616,482
Operating Transfers	<u>425,000</u>
Total Expenses	<u>\$6,114,440</u>

Adopted this 4th day of December, 2023

  
James A. Godfrey, Mayor

ATTEST:

  
Evan Vogel, City Administrator

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

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	2023 Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
<i>REVENUES</i>				
Charges for Services:				
Metered Water Sales	2,000,000	1,990,000	1,797,259.45	1,999,804.75
Sales of Meters and Supplies	15,000	30,000	15,160.60	36,557.00
Penalties & Other Revenue	61,669	54,800	56,693	68,283
Other Financing Sources:				
Grant Funding	-	700,000	-	-
Other Financing Sources	-	-	2,038.67	23,843.13
Transfers In from Other Funds	380,000	125,000	230,000	100,000
<b>TOTAL REVENUES</b>	<u>2,456,669.00</u>	<u>2,899,800.00</u>	<u>2,101,151.69</u>	<u>2,228,487.85</u>
<i>EXPENSES</i>				
Personal Services	518,422	483,486	324,510.20	375,136.31
Supplies	148,000	119,500	82,666.73	92,056.51
Other Services and Charges	394,000	437,000	374,281.47	352,938.51
Other Financing Uses:				
Depreciation	885,000	855,000	-	846,876.87
Other Financing Uses	6,000	6,000	2,062.07	1,575.00
Debt Service:				
Principal	961,062	1,643,673	-	-
Interest	107,736	131,777	85,616	(60,702)
Capital Outlay	269,200	93,500	-	-
Transfers to Other Funds	25,000	25,000	23,488.89	25,000
<b>TOTAL EXPENSES</b>	<u>3,314,420</u>	<u>3,794,936</u>	<u>892,625.35</u>	<u>1,632,881.39</u>
<b>NET INCOME [LOSS]</b>	<u>(857,751)</u>	<u>(895,136)</u>	<u>1,208,526.34</u>	<u>595,606.46</u>

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

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	2023 Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>	
601-37110	Metered Water Sales	2,000,000	1,990,000	1,797,259.45	1,999,804.75
601-37120	Sales of Meters and Supplies	15,000	30,000	15,160.60	36,557.00
601-37160	Penalties/Reading Charges/etc.	30,000	26,000	33,614.48	38,193.31
601-37165	Certification Penalty	500		600.00	1,425.00
601-37170	Other Revenue	31,169	28,800	22,478.49	28,664.66
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,076,669</b>	<b>2,074,800</b>	<b>1,869,113.02</b>	<b>2,104,644.72</b>
<i>Personal Services</i>					
601-49400-101	Salaries - Full-time	327,219	293,265	214,633.37	256,179.35
601-49400-102	Overtime - Full-time	8,000	10,000	3,698.12	5,071.96
601-49400-104	Salaries - Temporary/Seasonal	11,206	9,426	5,861.27	6,028.89
601-49400-110	Hours Worked Holiday	2,000	3,000	690.88	652.16
601-49400-115	Call-in Pay	2,500	2,500	990.16	1,255.75
601-49400-116	On-Call Pay	10,000	14,000	5,868.12	6,622.55
601-49400-121	PERA - Employer Share	26,229	25,357	16,940.98	19,819.16
601-49400-122	FICA/Medicare - Employer Share	29,299	28,167	17,377.72	20,574.57
601-49400-123	Central Pension Fund Contrib	3,120	3,120	1,662.80	2,065.14
601-49400-131	Medical/Dental/Life Employer Share	63,409	59,981	48,865.26	50,417.84
601-49400-132	Longevity	13,102	15,322	-	-
601-49400-133	Deductible Contribution	5,750	5,750	1,435.00	1,719.08
601-49400-154	HRA/Flex Fees	300	300	183.26	214.90
601-49400-151	Workers' Compensation Insurance	16,288	13,298	6,303.26	4,514.96
	<b>Total Personal Services</b>	<b>518,422</b>	<b>483,486</b>	<b>324,510.20</b>	<b>375,136.31</b>
<i>Supplies</i>					
601-49400-200	Water Lab Supplies	3,000.00	2,000	1,011.75	1,258.26
601-49400-201	Office Supplies	1,000.00	1,000	51.23	494.69
601-49400-204	Stationary, Forms and Envelopes	1,000.00	1,000	3,276.94	1,341.52
601-49400-210	Operating Supplies	15,000.00	12,000	9,030.89	10,774.81
601-49400-212	Gasoline/Fuel/Lubricants/Additives	12,000.00	12,000	8,393.62	12,003.74
601-49400-213	Operating Supplies - Plant Equipment	1,000.00	500	87.00	174.00
601-49400-216	Water Treatment Chemicals	85,000.00	65,000	50,537.64	40,531.66
601-49400-217	Testing	3,000.00	2,000	1,706.34	1,990.05
601-49400-221	Maintenance and Repair Supplies - Vehicles	4,000.00	3,000	6,214.30	841.41
601-49400-227	Utility System Maintenance Supplies	-	-	-	-
601-49400-240	Small Tools and Minor Equipment	8,000.00	6,000	892.40	5,549.44
601-49400-270	Meters and Repairs	15,000.00	15,000	1,464.62	17,096.93
	<b>Total Supplies</b>	<b>148,000</b>	<b>119,500</b>	<b>82,666.73</b>	<b>92,056.51</b>
<i>Other Services and Charges</i>					
601-49400-304	Professional Services	8,000.00	8,000	2,289.32	771.00
601-49400-306	GIS Project Contract	20,000.00	32,000	12,260.00	28,010.00
601-49400-307	Well Abandonment		65,000		
601-49400-310	Gopher State One Call	1,200.00	1,200	746.01	989.58
601-49400-313	IT Management & Back-up	5,600.00	5,600	4,566.02	5,330.40
601-49400-321	Telephone	8,000.00	8,000	4,469.92	5,877.45
601-49400-322	Postage	2,000.00		6,192.05	6,282.15
601-49400-331	Travel/Meals/Lodging	3,000.00	2,000	866.89	358.16
601-49400-334	Mileage Reimbursement	200.00	200	268.55	248.04
601-49400-340	Advertising	1,000.00	1,000	1,981.17	1,886.70
601-49400-351	Legal Notices/Publications	500.00	500	-	193.73
601-49400-360	Insurance and Bonds	35,000	23,000	33,269.92	21,449.68
601-49400-381	Electric Utilities	110,000	110,000	75,899.41	89,023.35
601-49400-382	Water/Wastewater Utilities	1,500	1,500	1,023.11	1,129.93

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

		Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	2023 Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
601-49400-383	Gas Utilities-Water Plant	7,500	7,500	6,733.27	6,441.65
601-49400-384	Refuse Hauling		-	-	-
601-49400-404	Repairs and Maintenance - Vehicles	3,000	3,000	5,013.00	2,934.25
601-49400-406	Repairs and Maintenance - Pumhouse and Wells	30,000	30,000	25,125.05	21,081.02
601-49400-407	Repairs and Maintenance - Hydrants	20,000	15,000	12,096.90	16,171.92
601-49400-408	Repairs and Maintenance - Water System	10,000	10,000	9,947.68	9,435.61
601-49400-409	Maintenance Contracts - Office Equipment	500	500	429.00	429.00
601-49400-410	Well Protection Plan	15,000	15,000	-	-
601-49400-415	Automatic Meter Read Project	85,000	75,000	146,667.89	110,298.29
601-49400-430	Miscellaneous	500	500	-	-
601-49400-432	Credit Card Fees	8,500	8,500	5,985.95	8,158.10
601-49400-433	Dues and Subscriptions	2,000	1,000	931.00	2,926.25
601-49400-440	Meetings and Schools	3,000	3,000	447.00	760.00
601-49400-441	DNR Department of Health Fees	5,000	5,000	3,253.36	3,648.18
601-49400-489	Contractual Services	8,000	5,000	13,819.00	9,104.07
<b>Total Other Services and Charges</b>		<u>394,000</u>	<u>437,000</u>	<u>374,281.47</u>	<u>352,938.51</u>
<b>TOTAL OPERATING EXPENSES</b>		1,060,422	1,039,986	781,458.40	820,131.33
Operating margin		<u>1,016,247</u>	<u>1,034,814</u>	<u>1,087,654.62</u>	<u>1,284,513.39</u>
<b>Depreciation -</b>					
601-49400-420	Depreciation	<u>885,000</u>	<u>855,000</u>	-	846,876.87
<b>Other -</b>					
601-36102	Special Assessments			2,038.67	4,610.95
601-33161	ARPA Grant Funds	-	700,000	-	-
601-36210	Interest Earnings			-	19,232.18
601-49400-617	Bond Discount			-	-
60149400621	Bond Discount & Issue Costs			-	-
601-49400-620	Fiscal Fees on Debt	(6,000)	(6,000)	(2,062.07)	(1,575.00)
601-49400-619	Interest-Water Treatment Plant Refinanced in 2014	(12,794)	(24,088)	(116.56)	(14,316.56)
601-49400-634	Interest Expense--2014 Bond	(2,549)	(4,842)	58.10	(2,842.36)
601-49400-635	Interest Expense--2015Bond	(4,280)	(7,186)	(882.92)	(3,712.26)
601-49400-636	Interest Expense--2016 Bond	(5,558)	(8,089)	(2,945.55)	(5,407.44)
601-49400-638	Interest Expense--2018 Bond	(10,938)	(10,938)	(9,473.14)	11,110.64
601-49400-639	Interest Expense--2019 Bond Westside Water Tower	(62,467)	(66,284)	(57,553.24)	61,553.23
601-49400-640	Interest Expense--2020 Bond	(9,150)	(10,350)	(7,409.62)	(8,609.62)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>		<u>(113,736)</u>	<u>562,223</u>	<u>(85,755.95)</u>	<u>68,653.38</u>
		17,511	742,037	1,001,898.67	506,289.90
<b>OPERATING TRANSFERS</b>					
601-39102	Gain/Loss on disposal of f/a			1,511.11	
601-39203	Transfers from water treatment fund/water area	380,000	125,000	230,000.00	100,000.00
601-39700	Capital Contributions			-	-
601-49400-720	Transfers To General Fund	(25,000)	(25,000)	(25,000.00)	(25,000.00)
<b>NET INCOME [LOSS] PRIOR TO BALANCE SHEET ACTIVITY</b>		<u>372,511</u>	<u>842,037</u>	<u>1,208,409.78</u>	<u>581,289.90</u>
<b>BUDGETED BALANCE SHEET ACTIVITY</b>					
601-22540	Bond Proceeds				
601-16xxx	Pump Replacements		(20,000)		
	Variable Frequency Drive Replacement		(20,000)		

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

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	2023 Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
2024 Street Project	(138,200)			
Other minor capital	(6,000)	(3,500)		
Filter/Media Replacement	(75,000)			
Well Screen	(50,000)	(50,000)		
Principal on 2018 Bond	(55,000)	(55,000)		
Principal on 2020 Bond	(40,000)	(40,000)		
Principal on 2019 Westside Water Tower	(95,000)	(100,000)		
Principal on 2014 Bond	(99,445)	(96,895)		
Principal on 2015 Bond	(97,079)	(94,524)		
Principal on 2014 Bond-Water Treatment Plant	(490,000)	(475,000)		
Principal on 2016 Bond	(84,538)	(82,254)		
Well Construction		(700,000)		
<b>TOTAL OTHER BUDGETED BALANCE SHEET ACTIVITY</b>	<u>(1,230,262)</u>	<u>(1,737,173)</u>	-	-
<b><i>SSJ AFTER BUDGETED BALANCE SHEET ACTIVITY</i></b>	<u>(857,751)</u>	<u>(895,136)</u>	1,208,409.78	581,289.90



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

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
<i>BUDGET SUMMARY -</i>				
<i>REVENUES</i>				
Charges for Services:				
Sewer charges	2,600,000	2,244,000	1,947,791.40	2,507,554.14
Connection Charges	50,000	50,000	602,345.00	68,190.00
Other Charges for Services	30,000	25,000	30,693.91	35,553.54
Other Financing Sources:				
Bond Proceeds	-	-		
Interest Earnings	-	-	24.14	33,235.44
Other Financing Sources	-	-	285.85	879.66
<b>TOTAL REVENUES</b>	<u>2,680,000</u>	<u>2,319,000</u>	<u>2,581,140.30</u>	<u>2,645,412.78</u>
<i>EXPENSES</i>				
Personal Services	970,938	893,861	800,275	952,881.24
Supplies	269,700	236,200	251,557	269,670.51
Other Services and Charges	571,000	525,200	344,440	500,742.98
Other Financing Uses:				
Depreciation	1,656,886	1,600,000	-	1,591,010.53
Other Financing Uses	2,500	2,500	(36.86)	14,429.28
Debt Service:				
Principal	822,180	806,485	-	-
Interest	74,470	87,618	72,542.01	80,403.69
Capital Outlay	329,500	635,000	-	-
Transfers to Other Funds net transfers in	75,000	75,000	75,000	75,000
<b>TOTAL EXPENSES</b>	<u>4,772,174</u>	<u>4,861,864</u>	<u>1,543,777.84</u>	<u>3,484,138.23</u>
<b>NET INCOME [LOSS]</b>	<u>(2,092,174)</u>	<u>(2,542,864)</u>	<u>1,037,362.46</u>	<u>(838,725.45)</u>

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

		Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
602-37210	Sewer Charges	2,600,000	2,244,000	1,947,791.40	2,507,554.14
602-37250	Connection Fees	50,000	50,000	602,345.00	68,190.00
602-37260	Penalties/etc.	30,000	25,000	30,693.91	35,553.54
602-37270	Other Charges for Services			-	-
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,680,000</b>	<b>2,319,000</b>	<b>2,580,830.31</b>	<b>2,611,297.68</b>
<i>Personal Services</i>					
602-49450-101	Salaries - Full-time	588,587	545,586	495,866.04	616,441.06
602-49450-102	Overtime - Full-time	27,000	25,000	21,465.95	25,286.36
602-49450-104	Salaries - Temporary/Seasonal	11,206	10,413	7,666.41	9,748.67
602-49450-110	Hours Worked Holiday	5,500	4,500	2,963.32	5,117.98
602-49450-115	Call-in Pay	3,000	3,000	2,623.06	4,021.34
602-49450-116	On-Call Pay	31,000	29,000	25,443.30	29,635.36
602-49450-121	PERA - Employer Share	50,894	46,835	41,127.30	48,123.83
602-49450-122	FICA/Medicare - Employer Share	54,456	50,149	41,584.49	51,103.51
602-49450-123	Central Pension Fund Contrib	9,360	9,360	10,011.57	12,386.40
602-49450-131	Medical/Dental/Life Employer Share	127,722	111,015	120,230.38	123,656.16
602-49450-132	Longevity	23,493	17,360	-	-
602-49450-133	Deductible Contribution		11,500	4,478.69	4,978.63
602-49450-151	Workers' Compensation Insurance	38,120	29,543	26,339.92	21,825.64
602-49450-154	HRA/Flex Fees	600	600	474.48	556.30
	<b>Total Personal Services</b>	<b>970,938</b>	<b>893,861</b>	<b>800,274.91</b>	<b>952,881.24</b>
<i>Supplies</i>					
602-49450-200	Laboratory Supplies & Replacement	8,000.00	8,000	12,269.76	24,535.10
602-49450-201	Office Supplies	1,500.00	1,500	853.90	1,986.60
602-49450-204	Stationary, Forms and Envelopes	2,000.00	2,000	3,276.95	1,341.52
602-49450-210	Miscellaneous Operating Supplies	10,000.00	7,500	11,336.83	9,677.25
602-49450-212	Gasoline/Fuel/Lubricants/Additives	20,000.00	15,000	11,313.57	17,609.27
602-49450-213	Operating Supplies - Plant Equipment	200.00	200	87.00	174.00
602-49450-216	Wastewater Treatment Chemicals	200,000.00	180,000	187,972.27	190,687.78
602-49450-217	Testing	10,000.00	9,000	8,812.36	9,617.14
602-49450-221	Maintenance and Repair Supplies - Vehicles	8,000.00	6,000	5,666.57	6,696.17
602-49450-240	Small Tools and Minor Equipment	10,000.00	7,000	9,968.14	7,345.68
	<b>Total Supplies</b>	<b>269,700</b>	<b>236,200</b>	<b>251,557.35</b>	<b>269,670.51</b>
<i>Other Services and Charges</i>					
602-49450-304	Professional Services	5,000.00	5,000	3,901.95	2,243.54
602-49450-306	GIS Project Consulting	20,000.00	35,000	12,260.00	28,010.00
602-49450-310	Gopher State One Call	1,200.00	1,200	745.99	989.57
602-49450-313	IT Mgmt & Backup	6,500.00	5,600	4,566.02	5,330.40
602-49450-321	Telephone	7,000.00	6,000	7,361.18	9,479.61
602-49450-322	Postage	7,000.00	7,000	6,245.01	6,504.44
602-49450-331	Travel/Meals/Lodging	3,000.00	2,500	69.71	873.83
602-49450-334	Mileage Reimbursement	500.00	200	268.55	256.25
602-49450-340	Advertising	200.00	200	-	-
602-49450-360	Insurance and Bonds	50,000	48,000	48,220.81	43,414.39

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

		Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
602-49450-381	Electric Utilities	140,000	136,000	92,260.00	136,344.00
602-49450-382	Water/Wastewater	1,600	1,600	1,211.10	1,396.07
602-49450-383	Gas Utilities	44,000	40,000	35,101.39	41,376.11
602-49450-384	Refuse Hauling	3,500	5,000	2,525.30	3,166.44
602-49450-385	Power Lift Stations	17,000	16,000	11,284.18	15,692.52
602-49450-402	Repairs and Maintenance - Sanitary Sewer	10,000.00	10,000	1,325.00	29,923.20
602-49450-404	Repairs and Maintenance - Vehicles/Equipment	7,000.00	7,000	4,211.00	5,522.54
602-49450-406	Repairs and Maintenance - Plant	65,000.00	45,000	35,569.04	44,150.18
602-49450-407	Repairs and Maintenance - Lift Stations	30,000.00	10,000	9,833.62	594.46
602-49450-408	Repairs and Maintenance - Other Equipment	5,000.00	2,500	1,895.19	7,053.83
602-49450-409	Maintenance Contracts - Office Equipment	1,500.00	1,400	1,286.95	1,286.95
602-49450-430	Miscellaneous	1,000.00	1,000	-	-
602-49450-433	Dues and Subscriptions	6,000.00	5,000	3,118.00	5,798.25
602-49450-440	Meetings and Schools	4,000.00	4,000	2,661.18	2,155.00
602-49450-441	MPCA Fees	15,000.00	15,000	8,456.00	8,412.00
602-49450-489	Contractual Services	120,000.00	115,000	50,063.26	100,769.40
	<b>Total Other Services and Charges</b>	<u>571,000</u>	<u>525,200</u>	<u>344,440.43</u>	<u>500,742.98</u>
	<b>TOTAL OPERATING EXPENSES</b>	<u>1,811,638</u>	<u>1,655,261</u>	<u>1,396,272.69</u>	<u>1,723,294.73</u>
	Operating margin	868,362	663,739	1,184,557.62	888,002.95
	<b>Depreciation -</b>				
602-49450-420	Depreciation	<u>1,656,886</u>	<u>1,600,000</u>	-	1,591,010.53
	<b>Other -</b>				
602-36102	Special Assessments			285.85	879.66
602-36210	Interest Earnings			24.14	33,235.44
602-39102	Gain/Loss on Disposal				(13,153.64)
602-49450-617	Bond Discount			-	-
602-49450-620	Fiscal Agent Fees	(2,500)	(2,500)	(1,272.41)	(1,100.00)
602-49450-621	Bond Issue Costs			-	-
602-49450-636	Interest Expense--2016 Revenue Bonds	(3,386)	(4,927)	(1,796.38)	(3,296.02)
602-49450-635	Interest Expense--2015 Revenue Bonds	(1,926)	(3,234)	(397.34)	(1,670.50)
602-49450-634	Interest Expense--2014 Revenue Bonds	(1,154)	(2,191)	36.86	(1,275.64)
602-49450-610	Interest Expense--2013 WWTF Rehab Bonds	(55,541)	(61,666)	(61,665.38)	(67,727.06)
602-49450-638	Interest Expense--2018 Revenue Bonds	(3,200)	(3,800)	(3,281.60)	(3,881.60)
602-49450-640	Interest Expense--2020 Revenue Bonds	(9,263)	(11,800)	(7,595.03)	(8,795.03)
	<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(76,970)</u>	<u>(90,118)</u>	<u>(75,661.29)</u>	<u>(66,784.39)</u>
	Income / Loss before Transfer	<u>(865,494)</u>	<u>(1,026,379)</u>	<u>1,108,896.33</u>	<u>(769,792)</u>
502-49450-720	Transfer to General Fund for services	(75,000)	(75,000)	(75,000.00)	(75,000.00)
	Total Transfers From (To) Other Funds	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>
	<b>INCOME [EXPENSE] BEFORE BALANCE SHEET ACTIVITY</b>	<u>(940,494)</u>	<u>(1,101,379)</u>	<u>1,033,896.33</u>	<u>(844,791.97)</u>

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

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
<b><i>BALANCE SHEET ACTIVITY</i></b>				
Bond Proceeds				
Capital Outlay:				
Activated Sludge Pumps	(43,000)			
Variable Frequency Drive Replacement	(20,000)	(15,000)		
Sludge Mixer Rehab/Replacement	(45,000)	(10,000)		
Heated Make-up Air Unit Replacement		(50,000)		
2024 Street Project	(142,500)			
WWTP System Updates	(33,000)			
Influent or RAS Pump Replacement	(36,000)	(44,000)		
Lab Equipment	(10,000)	(10,000)		
Rehab Lift Station Controls		(6,000)		
Vac/Jetter Replacement	0	(500,000)		
Principal Paid on Debt Service:				
2013 PFA Bonds	(617,000)	(610,000)		
2016 Wastewater Revenue Bonds	(51,496)	(50,104)		
2020 Wastewater Revenue Bonds	(45,000)	(40,000)		
2014 Wastewater Revenue Bonds	(45,000)	(43,846)		
2015 Wastewater Revenue Bonds	(43,684)	(42,535)		
2018 Wastewater Revenue Bonds	(20,000)	(20,000)		
<b>TOTAL OTHER BUDGETED BALANCE SHEET ACTIVITY</b>	<b>(1,151,680)</b>	<b>(1,441,485)</b>	-	-
<b>Net Income (Loss) After Balance Sheet Activity</b>	<b>(2,092,174)</b>	<b>(2,542,864)</b>	<b>1,033,896.33</b>	<b>(844,791.97)</b>

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

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
<i>BUDGET SUMMARY -</i>				
<i>REVENUES</i>				
Charges for Services:				
Storm Water Charges	450,000	413,700	333,208.71	396,996.17
Penalties etc.	6,000	5,000	6,491.71	7,254.51
Other Financing Sources:				
Interest Earnings	-	-	-	4,070.87
Other Financing Sources	-	-	-	-
<b>TOTAL REVENUES</b>	<u>456,000</u>	<u>418,700</u>	<u>339,700</u>	<u>408,321.55</u>
<i>EXPENSES</i>				
Personal Services	105,873	92,949	-	-
Supplies	-	700	-	24.48
Other Services and Charges	68,200	69,200	19,191	49,397.13
Other Financing Uses:				
Depreciation	450,000	432,000	-	428,749.64
Special Assessments				
Other Financing Uses	-	-	-	4,410.35
Debt Service:				
Principal	308,761	294,846	-	-
Interest	43,488	52,925	29,492	38,328
Capital Outlaty	163,200			
Transfers to Other Funds	-	-	-	-
<b>TOTAL EXPENSES</b>	<u>1,139,522</u>	<u>942,620</u>	<u>48,683</u>	<u>520,909.41</u>
<b>NET INCOME [LOSS]</b>	<u>(683,522)</u>	<u>(523,920)</u>	<u>291,017</u>	<u>(112,587.86)</u>

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

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>12/31/2023</u>	Actual <u>12/31/2022</u>
<b>REVENUES (CHARGES FOR SERVICES)</b>				
603-37310 Storm Water Charges	450,000	413,700	333,208.71	396,996.17
603-37360 Penalties	6,000	5,000	6,491.71	7,254.51
<b>TOTAL CHARGES FOR SERVICES</b>	<b>456,000</b>	<b>418,700</b>	<b>339,700.42</b>	<b>404,250.68</b>
<b>OPERATING EXPENSES</b>				
<i>Personal Services</i>				
603-49500-101 Salaries - Full-time	73,986	63,253	-	-
603-49500-102 Overtime - Full-time	-	250	-	-
603-49500-104 Salaries - Temporary/Seasonal	-	-	-	-
603-49500-121 PERA - Employer Share	5,552	4,744	-	-
603-49500-122 FICA/Medicare - Employer Share	5,663	4,839	-	-
603-49500-131 Medical/Dental/Life Employer Share	18,125	17,283	-	-
603-49500-132 Longevity Pay	46	330	-	-
603-49500-133 Deductible Contribution	1,500	1,500	-	-
603-49500-151 Workers' Compensation Insurance	901	650	-	-
603-49500-154 HRA/Flex Fees	100	100	-	-
<b>Total Personal Services</b>	<b>105,873</b>	<b>92,949</b>	<b>-</b>	<b>-</b>
<i>Supplies</i>				
603-49500-201 Office Supplies	-	200	-	24.48
603-49500-204 Stationary, Forms and Envelopes	-	-	-	-
603-49500-210 Operating Supplies	-	-	-	-
603-49500-212 Gasoline/Fuel/Lubricants/Additives	-	500	-	-
603-49500-238 Rep & Main Supply Infrastructure	-	-	-	-
<b>Total Supplies</b>	<b>-</b>	<b>700</b>	<b>-</b>	<b>24.48</b>
<i>Other Services and Charges</i>				
603-49500-304 Professional Services	5,000	5,000	4,439.75	10,391.25
603-49500-352 Public Notice	200	200	-	9.45
603-49500-403 Repairs and Maintenance - Storm Sewer	60,000	60,000	13,037.93	37,001.01
603-49500-430 Miscellaneous	1,000	1,000	1,713.19	1,995.42
603-49500-440 Schools & Meetings	2,000	3,000	-	-
<b>Total Other Services and Charges</b>	<b>68,200</b>	<b>69,200</b>	<b>19,190.87</b>	<b>49,397.13</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>174,073</b>	<b>162,849</b>	<b>19,190.87</b>	<b>49,421.61</b>
<b>NET INCOME (LOSS) FROM OPERATIONS</b>	<b>281,927</b>	<b>255,851</b>	<b>320,509.55</b>	<b>354,829.07</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
<i>Depreciation -</i>				
603-49500-420 Depreciation	450,000	432,000	-	428,749.64
<i>Other -</i>				
603-36101 Special Assessments	-	-	-	-
603-36210 Interest Earnings	-	-	-	4,070.87
603-39311 Bond Premium	-	-	-	-
603-49500-617 Bond Discount	-	-	-	(1,233.37)
603-49500-621 Bond Issue Costs	-	-	-	(3,176.98)
603-49500-634 Interest Expense on 2014 Street Project	(1,296)	(2,462)	45.60	(1,428.93)
603-49500-635 Interest Expense on 2015 Street Project	(2,171)	(3,645)	(447.89)	(1,882.92)
603-49500-636 Interest Expense Revenue Bonds of 2016	(3,220)	(4,685)	(1,708.80)	(3,134.79)
603-49500-638 Interest Expense Revenue Bonds of 2018	(12,188)	(14,425)	(12,494.08)	(14,594.08)
603-49500-640 Interest Expense Revenue Bonds of 2020	(18,263)	(20,800)	(14,887.09)	(17,287.09)
603-49500-641 Interest Expense Revenue Bonds of 2022	(6,350)	(6,908)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(43,488)</b>	<b>(52,925)</b>	<b>(29,492.26)</b>	<b>(38,667.29)</b>
<b>NET INCOME BEFORE OPERATING TRANSFERS</b>	<b>(211,561)</b>	<b>(229,074)</b>	<b>291,017.29</b>	<b>(112,587.86)</b>
<b>OPERATING TRANSFERS</b>				
603-49500-720 Transfers To Other Funds	-	-	-	-
<b>NET INCOME (LOSS) BEFORE BALANCE SHEET ACTIVITY</b>	<b>(211,561)</b>	<b>(229,074)</b>	<b>291,017.29</b>	<b>(112,587.86)</b>
<b>BALANCE SHEET ACTIVITY</b>				
603-22555 Capital--2024 Street Project	(163,200)	-	-	-
603-22555 Bond Proceeds	-	-	-	-
603-23130 Principal Paid on Debt Service:				
Stormwater Revenue Bonds of 2022	-	-	-	-
Stormwater Revenue Bonds of 2014	(50,556)	(49,260)	-	-
Stormwater Revenue Bonds of 2015	(49,238)	(47,942)	-	-
Stormwater Revenue Bonds of 2016	(48,967)	(47,644)	-	-
Stormwater Revenue Bonds of 2018	(75,000)	(70,000)	-	-
Stormwater Revenue Bonds of 2020	(85,000)	(80,000)	-	-
<b>TOTAL BALANCE SHEET ACTIVITY</b>	<b>(471,961)</b>	<b>(294,846)</b>	<b>-</b>	<b>-</b>
<b>COME (LOSS) AFTER BALANCE SHEET ACTIVITY</b>	<b>(683,522)</b>	<b>(523,920)</b>	<b>291,017.29</b>	<b>(112,587.86)</b>

CITY OF CAMBRIDGE  
 Street Light Utility Fund Budget Report - Fund #604  
 Adopted 2024 Budget

	Adopted Budget 2024	Adopted Budget 2023	Actual as of 10/31/2023	Actual as of 12/31/2022
<b>BUDGET SUMMARY -</b>				
<b>REVENUES</b>				
Charges for Services:				
Street Light Charges	243,900	243,900	205,217	238,906
Penalties etc.	4000	3000	4474.99	4636.93
Other Financing Sources:	-	-	-	
Interest Earnings	-	-	-	
Other Financing Sources	0	0	0	4568
<b>TOTAL REVENUES</b>	<b>247900</b>	<b>246900</b>	<b>209692.44</b>	<b>248110.84</b>
<b>EXPENSES</b>				
Personal Services				
Operating Expenses	230,000	240,000	142,907	215734.93
<b>TOTAL EXPENSES</b>	<b>230000</b>	<b>240000</b>	<b>142907.37</b>	<b>215734.93</b>
<b>NET INCOME [LOSS]</b>	<b>17900</b>	<b>6900</b>	<b>66785.07</b>	<b>32375.91</b>
<b>REVENUES [CHARGES FOR SERVICES]</b>				
604-37410 Street Light Charges	243,900	243,900	205217.45	238905.91
604-37360 Penalties	4000	3000	4474.99	4636.93
604-37470 Other Revenue			0	4568
<b>TOTAL CHARGES FOR SERVICES</b>	<b>247900</b>	<b>246900</b>	<b>209692.44</b>	<b>248110.84</b>
<b>OPERATING EXPENSES</b>				
Operating expenses				
604-49550-238 Repairs and Maintenance - Supplies	0	0	0	0
604-49550-381 Electric Utilities	190,000	180,000	132805.13	175713.06
604-49550-402 Repairs and Maintenance - Street Lig	40,000	60,000	10102.24	40021.87
Total Other Services and Charges	230000	240000	142907.37	215734.93
<b>TOTAL OPERATING EXPENSES</b>	<b>230000</b>	<b>240000</b>	<b>142907.37</b>	<b>215734.93</b>
<b>NET INCOME [LOSS] FROM OPERATIONS</b>	<b>17900</b>	<b>6900</b>	<b>66785.07</b>	<b>32375.91</b>
<b>NET INCOME [LOSS]</b>	<b>17900</b>	<b>6900</b>	<b>66785.07</b>	<b>32375.91</b>

\*\*Goal-- generate \$10,000 per year for future pole replacement. Doing well in 2023, can hold rates for 2024.

**CITY OF CAMBRIDGE**  
**Liquor Fund Budget Report - Fund #610**

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>10/31/2023</u>	Actual <u>12/31/2022</u>
<i>BUDGET SUMMARY -</i>				
<i>REVENUES</i>				
Sales	6,112,200	6,078,709	5,343,472.98	6,649,881.02
Cost of Goods Sold	(4,616,482)	(4,595,152)	(3,965,976.49)	(4,953,443.38)
Gross Profit	1,495,718	1,483,557	1,377,496.49	1,696,437.64
Other Financing Sources:				
Interest Earnings	2,000	0	-	3,825.84
Lottery Proceeds	0	3,000	(589.46)	4,604.25
Other Financing Sources	240	240	235.50	386.05
<b>TOTAL REVENUES</b>	<u>1,497,958</u>	<u>1,486,797</u>	<u>1,377,142.53</u>	<u>1,705,253.78</u>
<i>EXPENSES</i>				
Personal Services	631,853	648,476	567,309.49	591,165.05
Supplies	76,000	56,000	35,493.64	47,509.64
Other Services and Charges	300,105	293,321	237,869.47	272,122.61
Other Financing Uses:				
Depreciation	65,000	64,000	-	61,853.08
Debt Service:				
Interest	0	0	-	-
Transfers to Other Funds	425,000	425,000	425,000	525,000
<b>TOTAL EXPENSES</b>	<u>1,497,958</u>	<u>1,486,797</u>	<u>1,265,672.60</u>	<u>1,497,650.38</u>
<b>NET INCOME [LOSS]</b>	<u>0</u>	<u>0</u>	<u>111,469.93</u>	<u>207,603.40</u>



**CITY OF CAMBRIDGE**  
**Liquor Fund Budget Report - Fund #610**

		Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>10/31/2023</u>	Actual <u>12/31/2022</u>
<b>SALES</b>					
610-37811	Sales - Liquor	2,250,000	2,167,325	1,929,766.67	2,406,470.46
610-37812	Sales - Beer	2,840,000	2,718,665	2,439,187.07	2,987,568.32
610-37813	Sales - Wine	820,000	853,175	679,788.80	889,837.80
610-37815	Sales - Non-Taxable	185,000	185,838	150,248.50	193,383.18
610-37816	Sales - Taxable	16,000	154,906	144,282.72	173,018.86
610-37840	Cash Over [Short]	1,200	(1,200)	199.22	(397.60)
<b>TOTAL SALES</b>		<u>6,112,200</u>	<u>6,078,709</u>	<u>5,343,472.98</u>	<u>6,649,881.02</u>
<b>COST OF GOODS SOLD</b>					
610-49750-251	Purchases - Liquor	1,596,860	1,582,147	1,375,739.47	1,735,761.85
610-49750-252	Purchases - Beer	2,146,120	2,093,372	1,862,585.53	2,279,240.95
610-49750-253	Purchases-Wine	558,502	597,223	458,795.88	606,014.74
610-49750-259	Purchases - Miscellaneous	270,000	279,410	231,855.28	286,453.20
610-49750-260	Freight and Dray	40,000	38,000	34,091.33	41,946.14
610-37830	Discounts, Deposits and Retu	5,000	5,000	2,909.00	4,026.50
<b>TOTAL COST OF GOODS SOLD</b>		<u>4,616,482</u>	<u>4,595,152</u>	<u>3,965,976.49</u>	<u>4,953,443.38</u>
<b>GROSS PROFIT</b>		<u>1,495,718</u>	<u>1,483,557</u>	<u>1,377,496.49</u>	<u>1,696,437.64</u>
<b>OPERATING EXPENSES</b>					
<i>Personal Services</i>					
610-49750-101	Salaries - Full-Time	287,164	270,360	308,945.63	268,238.61
610-49750-103	Salaries - Part-Time	131,000	175,000	97,730.94	165,664.32
610-49750-102	Overtime - Full-time	6,939	8,470	4,245.70	3,934.17
610-49750-106	Overtime - Part-time	500	200	-	179.43
610-49750-110	Hours Worked Holiday	12,500	12,800	6,981.95	9,171.95
610-49750-121	PERA - Employer Share	33,150	35,784	26,799.87	30,862.23
610-49750-122	FICA/Medicare - Employer S	33,813	36,501	26,952.07	33,518.07
610-49750-131	Medical/Dental/Life Employe	90,629	69,130	77,370.32	64,969.94
610-49750-132	Longevity Pay	3,900	10,301	-	-
610-49750-133	Deductible Contribution	7,500	4,800	1,965.71	1,933.70
610-49750-153	Unemployment Compensatio	250	250	177.23	-
610-49750-154	HRA/Flex Fees	500	350	269.60	267.30
610-49750-151	Workers' Compensation	24,008	24,530	15,870.47	12,425.33
<b>Total Personal Services</b>		<u>631,853</u>	<u>648,476</u>	<u>567,309.49</u>	<u>591,165.05</u>
<i>Supplies</i>					
610-49750-201	Office Supplies	2,000	2,000	2,379.88	1,259.20
610-49750-210	Operating Supplies	21,000	21,000	13,493.04	24,136.22
610-49750-220	Maintenance and Repairs Sup	50,000	30,000	15,935.01	21,070.22
610-49750-240	Small Tools and Minor Equip	3,000	3,000	3,685.71	1,044.00
<b>Total Supplies</b>		<u>76,000</u>	<u>56,000</u>	<u>35,493.64</u>	<u>47,509.64</u>

**CITY OF CAMBRIDGE**  
**Liquor Fund Budget Report - Fund #610**

	Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	Actual as of <u>10/31/2023</u>	Actual <u>12/31/2022</u>
<i>Other Services and Charges</i>				
610-49750-304 Professional Services	3,091	3,500	4,016.77	1,499.85
610-49750-313 IT Services	6,000	6,000	4,566.02	5,330.40
610-49750-321 Telephone	8,000	8,000	5,463.32	7,203.75
610-49750-331 Travel and Meetings	300	200	-	-
610-49750-334 Mileage Reimbursement	500	300	61.92	408.70
610-49750-340 Advertising	45,374	40,000	37,005.31	43,231.33
610-49750-341 Wine Tasting	3,120	3,200	-	258.68
610-49750-360 Insurance and Bonds	18,000	18,000	15,445.18	15,158.43
610-49750-381 Electric Utilities	26,000	27,000	17,797.52	23,132.54
610-49750-382 Water/Wastewater	1,200	1,200	665.92	779.46
610-49750-383 Gas Utilities	3,500	3,500	2,647.07	2,920.81
610-49750-384 Refuse Hauling	6,500	6,500	4,459.81	5,268.84
610-49750-405 Janitorial Duties	8,000	8,000	6,305.04	6,776.64
610-49750-413 Rental-Office Equip			715.00	-
610-49750-430 Credit Card Fees	155,000	150,671	126,415.46	147,906.37
610-49750-433 Dues and Subscriptions	6,500	6,500	6,144.00	6,122.00
610-49750-440 Meetings and Schools	1,500	3,000	150.00	1,454.00
610-49750-489 Contract Maint	7,500	7,500	6,011.13	4,650.81
610-49750-453 Taxes and Licenses	20	250	-	20.00
<b>Total Other Services and Charges</b>	<b>300,105</b>	<b>293,321</b>	<b>237,869.47</b>	<b>272,122.61</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,007,958</b>	<b>997,797</b>	<b>840,672.60</b>	<b>910,797.30</b>
<b>NET INCOME [LOSS] FROM OPERATIONS</b>	<b>487,760</b>	<b>485,760</b>	<b>536,823.89</b>	<b>785,640.34</b>
<i>OTHER FINANCING SOURCES (USES)</i>				
<b>Depreciation -</b>				
610-49750-420 Depreciation	65,000	64,000	-	61,853.08
<b>Lottery Sales/Payouts -</b>				
610-36220 Lottery Sales	0	85,000	64,164.33	92,606.09
610-49750-461 Lottery Sweep	0	(50,000)	(35,069.76)	(49,453.81)
610-49750-475 Lottery Paid Out	0	(32,000)	(29,684.03)	(38,548.03)
<b>Net Lottery Proceeds</b>	<b>0</b>	<b>3,000</b>	<b>(589.46)</b>	<b>4,604.25</b>
<b>Other -</b>				
610-37820 Machine Commissions			-	-
610-36200 Miscellaneous	240	240	235.50	386.05
610-36210 Interest Earnings	2,000		-	3,825.84
610-49750-612 Interest Expense - Lease			-	-
<b>Total Other</b>	<b>2,240</b>	<b>240</b>	<b>235.50</b>	<b>4,211.89</b>
<b>TOTAL OTHER FINANCING SOURCES (US)</b>	<b>2,240</b>	<b>3,240</b>	<b>(353.96)</b>	<b>8,816</b>
<b>NET INCOME [LOSS] BEFORE OPER TRANSFERS</b>	<b>425,000</b>	<b>425,000</b>	<b>536,469.93</b>	<b>732,603.40</b>
<i>OPERATING TRANSFERS</i>				
610-49750-721 Transfer to Parks			-	-
610-49750-724 Transfer to Special Revenue Fund			-	-
610-49750-720 Transfer to General Fund	(425,000)	(425,000)	(425,000.00)	(525,000.00)
<b>Total Transfers Out</b>	<b>(425,000)</b>	<b>(425,000)</b>	<b>(425,000)</b>	<b>(525,000)</b>
<b>NET INCOME [LOSS]</b>	<b>0</b>	<b>0</b>	<b>111,469.93</b>	<b>207,603.40</b>

**EDA Resolution No. EDA R23-005**

*Resolution Adopting the 2024 Economic Development Authority  
Housing Division Budget*

**NOW THEREFORE, BE IT RESOLVED BY THE ECONOMIC DEVELOPMENT AUTHORITY OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA**, that the budget for the year beginning January 1, 2024, and ending December 31, 2024, is hereby adopted for the Economic Development Authority—Housing Division as follows:

**EDA HOUSING DIVISION**

Revenues:

Intergovernmental	\$125,000
Dwelling Rent	\$180,000
Other Income	\$3,300
Transfers In	<u>\$35,000</u>
Total Revenues	<u>\$343,300</u>

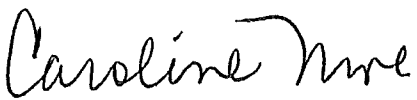
Expenditures:

Administration	\$94,247
Tenant Services	\$240
Utilities	\$48,000
Maintenance & Labor	\$87,813
General Expense	\$25,000
Carpet & appliance replacement	\$10,000
Depreciation	\$43,000
Transfers Out	<u>\$35,000</u>
Total Expenditures	<u>\$343,300</u>

Adopted this 4<sup>th</sup> day of December, 2023.

  
\_\_\_\_\_  
Robert Shogren, President

ATTEST:

  
\_\_\_\_\_  
Caroline Moe, Executive Director

**City of Cambridge EDA- Fund #205**  
**Proposed Budget for year ended December 31, 2024**

		Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	11/30/2023 YTD Actual <u>2023</u>	12/31/2022 YTD Actual <u>2022</u>
<b>OTHER FINANCING SOURCES</b>					
205-36210	Interest Earnings	0	0	0.00	3,251.38
205-37200	Miscellaneous			0.00	0.00
205-37220	Rental Fees	180,000	180,000	183203.50	187,492.73
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>180,000</b>	<b>180,000</b>	<b>183203.50</b>	<b>190,744.11</b>
205-39203	General Fund Transfer In	150,000	50,000	50000.00	350,000.00
<b>TOTAL TRANSFERS IN</b>		<b>150,000</b>	<b>50,000</b>	<b>50000.00</b>	<b>350,000.00</b>
<b>TOTAL REVENUES AND TRANSFERS IN</b>		<b>330,000</b>	<b>230,000</b>	<b>233203.50</b>	<b>540,744.11</b>
<i>EDA Admin #41930</i>					
Personal Services					
205-41930-101	Salaries	82,933	68,521	57969.32	51,998.63
205-41930-102	Overtime			0.00	0.00
205-41930-112	EDA Meeting Payments	2,500	2,500	1505.00	1,435.00
205-41930-121	PERA Employer Share	6,248	5,150	4347.75	3,886.10
205-41930-122	FICA/Medicare Employer Share/Employee Benefits	6,373	5,253	4452.43	3,984.79
205-41930-131	Medical/Dental/Life Employer Share	14,500	13,826	14053.50	9,887.40
205-41930-132	Longevity	380	143	0.00	0.00
205-41930-133	Deductible Contribution	1,200	1,200	1500.00	420.00
205-41930-151	Workers' Compensation Insurance	810	566	484.09	282.20
205-41930-154	HRA Fees	80	80	46.40	33.84
Total Personal Services		115,024	97,238	84358.49	71,927.96
Supplies					
205-41930-201	Office Supplies - Accessories	300	300	70.99	241.53
205-41930-204	Stationary, Forms and Envelopes			0.00	0.00
205-41930-209	Software Updates			0.00	73.44
205-41930-210	Miscellaneous Operating Supplies			0.00	0.00
205-41930-212	Gasoline/Fuel/Lubricants/Additives			0.00	0.00
205-41930-221	Repair and Maintenance Supplies - Vehicles		350	0.00	0.00
205-41930-240	Small Tools and Minor Equipment	300	3,300	0.00	279.99
Total Supplies		600	3,950	70.99	594.96
Other Services and Charges					
205-41930-304	Miscellaneous Professional Services	5000	5000	844.00	1,321.50
205-41930-306	Hotel Study			0.00	0.00
205-41930-307	Market or BRE Study			0.00	
205-41930-313	IT Mgmt	5600	5600	5024.27	5,330.40
205-41930-321	Telephone/Cellular Phones	540	540	315.00	608.89
205-41930-331	Travel/Meals/Lodging	1200	1200	451.30	940.64
205-41930-334	Mileage Reimbursement	800	1500	275.95	459.14
205-41930-351	Legal Notices/Ordinance Publishing	300	350	125.37	0.00
205-41930-360	Insurance		2500	1735.62	4,311.98

**City of Cambridge EDA- Fund #205**  
**Proposed Budget for year ended December 31, 2024**

		Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	11/30/2023 YTD Actual <u>2023</u>	12/31/2022 YTD Actual <u>2022</u>
205-41930-381	Electric--Church		1000	0.00	0.00
205-41930-382	Water Sewer Acq Property		75	0.00	0.00
205-41930-383	Gas--Church		200	0.00	0.00
205-41930-404	Repairs and Maintenance	100	101	0.00	0.00
205-41930-407	HWY 95 Property Maint		15000	8800.00	11,500.00
205-41930-408	Property Maint Exp			2190.65	31,360.67
205-41930-409	Maintenance Contracts - Office Equipment			0.00	0.00
205-41930-430	Miscellaneous	100	100	0.00	0.00
205-41930-433	Dues and Subscriptions	4,000	3,770	2965.00	4,163.60
205-41930-440	Schools and Meetings	2,000	2,000	415.00	1,678.00
205-41930-451	Tax Abatement--Motek		30,000	0.00	29,091.82
205-41930-484	NLX Activity	7,800	7,800	0.00	0.00
205-41930-485	Property taxes on acquired land			3042.00	712.00
205-41930-486	Community Collaborations			0.00	0.00
205-41930-488	Downtown Task Force			0.00	0.00
205-41930-497	EDA Web Maintenance		0	0.00	0.00
205-41930-487	MN Design Team			0.00	0.00
205-41930-489	Other Contracted Services--marketing	5,000	5,000	0.00	5,000.00
Total Other Services and Charges		<u>32,440</u>	<u>81,736</u>	<u>26184.16</u>	<u>96,478.64</u>
<i>Total EDA Administration</i>		<u>148,064</u>	<u>182,924</u>	<u>110613.64</u>	<u>169,001.56</u>
Mall Management					
<b>Personal Services</b>					
205-47000-101	Salaries	30,981	29,193	25297.99	28,813.20
205-47000-102	Overtime	1,000	1,000	0.00	0.00
205-47000-103	Temporary Employee	7,000	7,000	5799.51	5,040.54
205-47000-121	PERA Employer Share	2,500	2,843	1897.35	2,154.84
205-47000-122	FICA/Medicare Employer Share/Employee Benefits	3,045	2,900	2317.90	2,511.05
205-47000-131	Medical/Dental/Life Employer Share	9,064	8,642	8761.84	8,270.16
205-47000-132	Longevity Pay	833	712	0.00	0.00
205-47000-133	Deductible Contribution	750	750	0.00	0.00
205-47000-151	Workers' Compensation Insurance	3,845	3,089	2139.18	1,577.49
205-47000-154	HRA/Flex Fees	100	100	29.00	34.00
Total Personal Services		<u>59,118</u>	<u>56,229</u>	<u>46242.77</u>	<u>48,401.28</u>
205-47000-211	Miscellaneous Operating Supplies	200	200	201.58	221.74
205-47000-212	Gasoline	125	125	102.41	216.22
205-47000-221	Repair and Maintenance Supplies	15,000	15,000	4139.86	8,362.99
205-47000-240	Small Tools	1,000	1,000	97.79	347.12
Total Supplies		<u>16,325</u>	<u>16,325</u>	<u>4541.64</u>	<u>9,148.07</u>
<b>Other Services and Charges</b>					
205-47000-321	Telephone/Cellular Phones	350	350	205.69	247.22
205-47000-351	Legal Notices/Ordinance Publishing			0.00	0.00
205-47000-360	Insurance	6,000	6,000	4966.00	5,280.00

**City of Cambridge EDA- Fund #205**  
**Proposed Budget for year ended December 31, 2024**

		Adopted Budget <u>2024</u>	Adopted Budget <u>2023</u>	11/30/2023 YTD Actual <u>2023</u>	12/31/2022 YTD Actual <u>2022</u>
205-47000-381	Electric Utilities	20,500	20,500	15683.22	18,352.29
205-47000-382	Water/Wastewater Utilities	5,500	5,500	5190.49	5,265.88
205-47000-383	Gas Utilities	4,200	4,200	5218.77	4,818.60
205-47000-384	Refuse Hauling	6,000	6,000	3679.76	5,686.74
205-47000-401	Rep & Maint.-Building/Structures	25,000	20,000	23636.30	40,340.82
205-47000-413	BNSF Parking Lot Lease	2,500	2,500	2568.97	2,494.15
205-47000-440	Schools & Meetings		0	0.00	0.00
205-47000-489	Other Contracted Services	1,000	5,000	0.00	0.00
(1) 205-47000-490	Mall Cap Fund & Gen Fund Contribution		0	0.00	0.00
205-47000-499	Mall Roof Project		0	0.00	306.39
205-47000-496	Mall Capital Equipment			63410.78	13,797.53
205-47000-xxx	Parking Lot Mill & Overlay		480,000	0.00	
205-47000-498	Rum River Buildout		0	0.00	0.00
	Total Other Services and Charges	<u>71,050</u>	<u>550,050</u>	<u>124559.98</u>	<u>96,589.62</u>
	<i>Total Mall Management</i>			<u>146,493</u>	<u>622,604</u>
				<u>175344.39</u>	<u>154,138.97</u>
	Total EDA Admin & Mall Management Expenditures			<u>294,557</u>	<u>805,528</u>
				<u>285958.03</u>	<u>323,140.53</u>
	<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<u>35,443</u>	<u>(575,528)</u>	<u>-52754.53</u>	<u>217,603.58</u>

\*\*

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

**EDA Resolution No. EDA R23-004**

*Resolution Adopting the 2024 Economic Development Authority  
Special Revenue Fund Budget*

**NOW THEREFORE, BE IT RESOLVED BY THE ECONOMIC DEVELOPMENT  
AUTHORITY OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF  
MINNESOTA**, that the annual budget of the City of Cambridge for the fiscal year  
beginning January 1, 2024, is hereby adopted for the Economic Development Authority  
Special Revenue Fund as follows:

**ECONOMIC DEVELOPMENT AUTHORITY FUND**

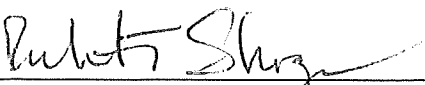
Revenues:

Rental Income	\$ 180,000
Transfer In From General Fund	<u>\$ 150,000</u>
Total Revenues	<u>\$ 330,000</u>

Expenditures:

Personal Services	\$115,024
Supplies	\$ 600
Other Charges & Services	\$ 32,440
Mall Operations	<u>\$ 146,493</u>
Total Expenditures	<u>\$ 294,557</u>

Adopted this 4th day of December, 2023.

  
\_\_\_\_\_  
Robert Shogren, President

ATTEST:

  
\_\_\_\_\_  
Caroline Moe, Executive Director

Cambridge EDA Housing Division		2024	2023	Actual Results	2024	2023	Actual Results	Proposed	2023	2023
Operating Budget		Proposed Budget	Adopted Budget	10/31/2023	Adopted Budget	Adopted Budget	10/31/2023	Original 2024	Budget	Actual to
For FYE 12/31/2024		Low Rent	Low Rent		Capital Fund	Capital Fund	Capital Fund	Budget Total	Total	10/31/2023
<b>Operating Income</b>										
901-33160	HUD Grant Revenue	90,000	85,000	94,167.00				90,000.00	85,000.00	94,167.00
901-36210	Interest Income	300	300	625.77				300.00	300.00	625.77
901-37220	Dwelling Rents	180,000	175,000	168,905.53				180,000.00	175,000.00	168,905.53
901-37221	Laundry Income	3,000	3,000	2,721.99				3,000.00	3,000.00	2,721.99
901-39203	Transfer In	35,000	35,000	-				35,000.00	35,000.00	-
904-33160	CFP Operations Funds	-	-	-	35,000	35,000	18,700.00	35,000.00	35,000.00	18,700.00
	<b>Total Operating Income</b>	<b>308,300</b>	<b>298,300</b>	<b>266,420.29</b>	<b>35,000</b>	<b>35,000</b>	<b>18,700.00</b>	<b>343,300.00</b>	<b>333,300.00</b>	<b>285,120.29</b>
<b>Operating Expenses</b>										
<b>Administration</b>										
901-49500-103	Administrative Salaries--PT	44,392	41,833	32,506.02				44,392.00	41,833.00	32,506.02
901-49500-104	Admin Overtime	-	262	-				-	262.00	-
901-49500-121	PERA	3,330	3,138	2,437.98				3,330.00	3,138.00	2,437.98
901-49500-122	FICA	3,396	3,200	2,284.85				3,396.00	3,200.00	2,284.85
901-49500-131	Insurance	10,013	9,544	9,327.36				10,013.00	9,544.00	9,327.36
901-49500-161	Work Comp	433	300	246.02				433.00	300.00	246.02
901-49500-164	HRA/Flex Fees	100	100	58.00				100.00	100.00	58.00
901-49500-201	Office Supply	658	800	209.23				658.00	800.00	209.23
901-49500-304	Legal Expense	10,000	2,000	9,109.00				10,000.00	2,000.00	9,109.00
901-49500-306	Audit Fees	3,000	3,000	3,000.00				3,000.00	3,000.00	3,000.00
901-49500-313	IT Services	6,500	6,500	4,566.02				6,500.00	6,500.00	4,566.02
901-49500-321	Telephone	7,500	7,500	5,569.17				7,500.00	7,500.00	5,569.17
901-49500-322	Postage	300	100	252.00				300.00	100.00	252.00
901-49500-331	Travel/Meals/Lodging	100	100	-				100.00	100.00	-
901-49500-340	Advertising	50	100	9.45				50.00	100.00	9.45
901-49500-413	Copier Lease	275	200	225.78				275.00	200.00	270.78
901-49500-433	Dues & Subscriptions	3,800	3,500	3,459.00				3,800.00	3,500.00	984.00
901-49500-440	Staff Training	400	400	-				400.00	400.00	-
	<b>Total Administration</b>	<b>94,247</b>	<b>82,577</b>	<b>73,259.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,247.00</b>	<b>82,577.00</b>	<b>73,259.88</b>
<b>Tenant Services</b>										
901-49600-210	Services	240	240	117.47				240.00	240.00	117.47
	<b>Total Tenant Services</b>	<b>240</b>	<b>240</b>	<b>117.47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>240.00</b>	<b>240.00</b>	<b>117.47</b>
<b>Utilities</b>										
901-49700-381	Electricity	38,000	38,000	27,867.52				38,000.00	38,000.00	27,867.52
901-49700-382	Water	7,000	9,000	5,683.58				7,000.00	9,000.00	5,683.58
901-49700-383	Gas	3,000	3,000	1,446.15				3,000.00	3,000.00	1,446.15
	<b>Total Utilities</b>	<b>48,000</b>	<b>50,000</b>	<b>34,997.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,000.00</b>	<b>50,000.00</b>	<b>34,997.25</b>
<b>Maintenance &amp; Labor</b>										
901-49700-103	Salaries and Wages	26,084	24,586	19,034.75				26,084.00	24,586.00	19,034.75
901-49700-121	PERA	1,957	1,844	1,304.41				1,957.00	1,844.00	1,304.41
901-49700-122	FICA	1,996	1,881	1,350.91				1,996.00	1,881.00	1,350.91
901-49700-131	Insurance	5,006	4,772	4,368.00				5,006.00	4,772.00	4,368.00
901-49700-151	Work Comp	2,520	2,000	1,316.75				2,520.00	2,000.00	1,316.75
901-49700-210	Materials	5,000	4,000	4,548.54				5,000.00	4,000.00	4,548.54
901-49700-212	Fuel Purchase	50	200	-				50.00	200.00	-
901-49700-304	Contract Costs	41,000	35,000	33,369.77				41,000.00	35,000.00	33,369.77
901-49700-384	Garbage Removal	4,200	4,200	3,413.72				4,200.00	4,200.00	3,413.72
	<b>Total Maintenance</b>	<b>87,813</b>	<b>78,483</b>	<b>68,706.85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,813.00</b>	<b>78,483.00</b>	<b>68,706.85</b>
<b>General Expense</b>										
901-49700-360	Insurance-Property	10,000	14,000	6,813.00				10,000.00	14,000.00	6,813.00
901-49700-370	PILOT	15,000	15,000	-				15,000.00	15,000.00	-
	Other General Expenses	-	-	-				-	-	-
	<b>Total General Expense</b>	<b>25,000</b>	<b>29,000</b>	<b>6,813.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000.00</b>	<b>29,000.00</b>	<b>6,813.00</b>
<b>Extraordinary Maintenance</b>										
901-49700-501	Replacements (carpet & appliances)	5,000	5,000	-				5,000.00	5,000.00	-
901-49700-502	Belterments & Additions	5,000	5,000	3,294.20				5,000.00	5,000.00	3,294.20
	<b>Total Ext. Maintenance</b>	<b>10,000</b>	<b>10,000</b>	<b>3,294.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>3,294.20</b>
	<b>Total Expenses</b>	<b>265,300</b>	<b>250,300</b>	<b>187,189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>265,300.00</b>	<b>250,300.00</b>	<b>187,188.65</b>
	<b>Profit/(Loss)-Operations</b>	<b>43,000</b>	<b>48,000</b>	<b>79,231.64</b>	<b>35,000</b>	<b>35,000</b>	<b>18,700.00</b>	<b>78,000.00</b>	<b>83,000.00</b>	<b>97,931.64</b>
<b>Other Expenses</b>										
904-49300-720	Transfer between funds	-	-	-	35,000	35,000	-	35,000.00	35,000.00	-
901-49700-420	Depreciation-Less add-back	43,000	48,000	-	0	0	-	43,000.00	48,000.00	-
	<b>Total Other Expenses</b>	<b>43,000</b>	<b>48,000</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>-</b>	<b>78,000.00</b>	<b>83,000.00</b>	<b>-</b>
	<b>Profit/(Loss)</b>	<b>-</b>	<b>-</b>	<b>79,231.64</b>	<b>0</b>	<b>0</b>	<b>18,700.00</b>	<b>-</b>	<b>-</b>	<b>97,931.64</b>