

## Cambridge City Council Meeting Minutes February 5, 2024

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

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

Staff Present: City Administrator Vogel, Deputy City Administrator Smith, Police Chief Schuster, Sargent Saelens, Detective Hagan, Deputy Chief Machin, Deputy Fire Chief Benzen, Finance Director Moe, Community Development Director Westover, Utilities/Public Works Director Schwab, and Assistant to the City Administrator Seiberlich.

### Call to Order

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

### Approval of Agenda

Godfrey requested to add Consent Agenda Item 4H Resolution R24-007 to Appoint Election Judges, and to remove Item 5A Presentation by the Senior Activity Center.

Iverson requested to add Council Concern Item 9A Golf Carts.

Iverson moved, seconded by Ziebarth, to approve the amended agenda. All voted aye, no nays, motion passed unanimously.

### Consent Agenda

Iverson moved, seconded by Ziebarth, to approve consent agenda Items A-H:

- A. Approval of Regular City Council Meeting Minutes for January 16, 2024 and Special Meeting Minutes for January 22, 2024
- B. Draft December 2024 Financial Statements
- C. Resolution R24-004 Approve Restricted Donation to City of Cambridge
- D. Resolution R24-005 Approve 2023 Inter-fund Transfers
- E. Declare Community Development/Public Works Equipment Surplus Property
- F. Approve 4th of July Fireworks contract with J&M Displays
- G. Approve to terminate probationary contract of Alex Braun
- H. Resolution R24-007 Appointing Election Judges

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

### Work Session

#### B. Community Development Annual Report

Westover said the Community Development Department supports all aspects of Community and Economic Development and is the driver for all growth in the city, concentrating on commercial,

industrial and residential development. They support the health and welfare of the community as a whole and strive to improve the integrity of the residents and business owners.

Westover continued, the department includes a Director, City Planner, Community Development Specialist, Building Official, Building Inspector, Administrative Assistant, and a part-time Receptionist. Staff continually update ordinances while balancing the needs of citizens and being mindful of statutory requirements.

Westover overviewed, in 2023 the Planning Commission reviewed eight Interim Use Permits (IUPs), six were for chickens/ducks and two were zoning district reviews. There were five ordinance revisions, four preliminary plats, four variance requests, three street vacation requests, two Planned Unit Development (PUD) amendments, and one rezoning request.

Westover said that Community Development Specialist Norling is the staff liaison to the Parks, Trails, and Recreation Commission (PTRC). In 2023 she planned, coordinated, and hosted three concerts in the park, three downtown concerts in coordination with Third Thursday events, three kids events, the Cambridge Art Fair which won the 2023 Best Of Reader's Choice award, and the first Winter Festival.

Westover continued, in 2023, there was an overall decrease in code enforcement complaints. The top three complaints were vehicle parking, junk and debris, and grass and weed height. Apartment rental registrations were on the rise, but there were less residential rental registrations. Some rental registrations are still coming in for the current rental period.

Westover said in 2023 Anoka Ramsey College completed a major remodel of their nursing/testing area, Cortec added an extrusion tower, Unique Apartments opened with 48 units, Embrace Orthodontics is building near Caribou Coffee and should open in 2024, Cambridge Dental Center added an addition to include more patient rooms, Steve's Tire added on to create more car hoist stations, Mondo's Pet Store opened in City Center Mall, DHS Dental Office moved into vacant space at 140 Birch St. N, Thistle & Ivory is working through a much needed remodel of a vacant building downtown, Bridgewell Apartments will open in 2024 with 65 affordable units, The Lodge at Oak Landing will open in 2024 with 148 units, the west Kwik Trip opened, Popeye's Restaurant developed on vacant land, Tidal Wave remodeled the former Star 95 Car Wash, and Scooter's Coffee redeveloped a former gas station/auto sales use.

There was a rise in new construction of apartment units, Westover reported. This is a nationwide trend and not unique to Cambridge. Cambridge Cove is the first single-family sub division to develop in some time. Overall, there were 248 dwelling units added in 2023. The number of permits issued went down, but revenue was higher due to an increase in new construction permits.

Councilmembers thanked Westover for the work their department does to keep city safe and attractive.

### C. Fire Department Annual Report

Benzen said he became Interim Deputy Fire Chief in October of 2023, and has since been learning what the needs of the department are. There are 32 firefighters with the ability to hire up to 35, with plans to hire more in 2024. Of those firefighters, 25 are paid on-call, plus three Fire Chiefs and four Captains.

Benzen continued, in 2023 the focus was on firefighter health and safety, striving to minimize health and safety risks that are posed to our firefighters. A second gear extractor was purchased as it is a lengthy process to wash gear after a structure fire. A heated gear dryer was also purchased to allow firefighters to dry their gear quickly. Truck fill lines were moved from the top of the trucks to floor level to reduce the falling risk.

Benzen continued, truck interiors were cleaned and sanitized to eliminate the carcinogens from the seats, and booster reel handlines were installed throughout the station to allow easier access to washing the inside and outside of trucks, the floors, cleaning hoses, and spraying off gear. Previously they were only on each side of the station. And lastly, the station was organized to better facilitate needs and provide safer storage.

Benzen reported Tender 3 was sent out to Custom Fire to have a PTO driven pump installed, this allows for better use of the truck for water delivery and pumping. A car blanket was purchased to extinguish a fire and cool down an electric vehicle. Electric vehicles take 50-80,000 gallons of water to cool in the event of a fire due to the batteries, the blanket will increase efficiency and reduce manpower and resources. The 2010 Command Vehicle was sold and the profits went towards the purchase of a new 2023 model.

The Chiefs discussed city growth along with other future needs, Benzen said, and Council approved expanding the Fire Department to 35 members. Donations of \$15,000 were obtained both from the Isanti County Sportsmen's Club and the Team Foundation, most of which went towards the purchase of Engine 4. New interim Deputy Chief/Emergency Manager Benzen was hired and worked on adding Allina as the departments medical director and contracted with them for future EMR training. The department did not have a medical director prior to this. Fire prevention training was provided to the community through school visits, stations visits, and the open house.

The department offers diversified services such as fire suppression, crash extrication, water rescue, farm accidents, fire safety prevention and education, medical response, hazardous materials response, and fire inspections. In 2023 the department received 348 calls for service, including fire, rescue and medical, hazardous condition, service calls, good intent calls, and false alarms.

Benzen wrapped up his report by looking ahead to 2024. Engine 4 is expected to be delivered, a lounge remodel project is planned, there will be equipment upgrades and pre-planning, buildings will continue to be added and imported into I Am Responding, Oracle from the Isanti County Sheriff's Office along with technology updates will be implemented, there will be work towards small and large grant opportunities, and the department will continue to be "budget smart."

Ziebarth expressed appreciation to Benzen on the great job he has done for the department since he has started, Councilmembers agreed.

### **Unfinished Business**

#### **A. Conditional Offer of Deputy Chief of Police to Tanner Hagen**

Voge said Chief Schuster, Deputy Chief Machin, and himself conducted three internal candidate interviews for the Deputy Chief of Police position on January 16, each candidate did an incredible job.

Tanner Hagen, the Detective for the Cambridge Police Department, stood out. His answers were well thought out, he articulated those thoughts well, and had a great perspective on many different topics. After a long discussion all three interviewers were in agreement that a conditional offer should be made to Detective Hagen.

Berg motioned, seconded by Shogren, to approve the attached conditional offer letter to Detective Tanner Hagen for the Deputy Chief of Police Position. All voted aye, no nays, motion passed unanimously.

Hagen thanked Council for the opportunity. He said in 2019 it was a privilege to return and work for the City, he is proud of the work his fellow officers do and is excited for the future.

### **New Business**

#### **A. Parks, Trails, and Recreation Commission New Members**

Westover said there are three seats to be filled for the Parks, Trails, and Recreation Commission (PTRC). The term for Youth Representative Joshua Ryberg expired on January 31, 2024. One application had been received, Eva Anderson, who is a resident of Cambridge and meets the grade requirements of the Youth Representative.

Westover continued, Commissioner Lindsay Rassmann resigned from her seat in January 2024, with one year remaining on her term. Two applications were received within one year of her resignation, so staff reached out to both applicants to gauge interest. One applicant withdrew, but Adam Schorer, who lives within city limits, was interested and could complete the term that expires in January 2025.

Susan Blom was nominated by the Isanti County Parks Board to be a representative from her board. Staff look forward to be able to open up communication between the city and the county parks.

Shogren motioned, seconded by Iverson, to approve all three candidates as recommended. All voted aye, no nays, motion passed unanimously.

#### **B. Mutual Aid Agreement with North Branch for Back-Up Building Inspection Services**

Westover said the City has delegation agreements with the Minnesota Department of Labor and Industry (DLI) to perform plan review and inspections for Public Buildings and State Licensed facilities. One of DLI's requirements is for Cambridge to have a back-up inspector for our Building Official for these public/state projects. The City of North Branch has agreed to enter into a Mutual Aid Agreement for building inspection services.

Iverson motioned, seconded by Ziebarth, to enter into a Mutual Aid Agreement for building inspection services with the City of North Branch.

Godfrey asked if North Branch is who was used in the past, Westover replied it was Isanti, but they recently lost their building inspector. Berends has a good working relationship with North Branch and recommended them.

Upon vote, all voted aye, no nays, motion passed unanimously.

#### **C. RFQ For A/V System in City Council Chambers**



Vogel contacted a third-party consultant from North Metro TV, based on the advice of colleagues, to get advice on a Request for Quote (RFQ) for the audio and video system upgrades for the Council Chambers. These changes would provide individual screens for Councilmembers to review the packet during the meeting, upgrade the large screens to 4k, create video capabilities whether Council would want to use that for live streaming or only for remote attendance, as well as replacing the audio recording system. The monitors at the Dias would not be capable of research or working individually, but they would display what is on the monitors directly in front of them. Project completion date would be by the end of March.

Berg noted a 6-inch screen size for the Dias might be too small. Vogel said the RFQ was drafted to fit into the budgeted amount of \$30,000. Council can explore larger screens if requested, but may go over the budget. Iverson said she thought the screen size read as 15.6-inch, Vogel felt there was a typo and it should have a space between 15 and 6, but after research it was agreed the RFQ listed the screen size as 15.6-inch.

Ziebarth motioned, seconded by Shogren, to approve the RFQ as presented. All voted aye, no nays, motion passed unanimously.

#### D. Resolution R24-006 Tax Forfeit Laundromat Site on Hwy 95

Vogel said the Laundromat site on highway 95 went into tax forfeit in the summer of 2023. Building Official Berends was able to secure grants through the MPCA to have an environmental assessment of the site done at no charge to the City. It was discovered that this site has significant environmental contamination due to its past use as a laundromat and an auto shop. Its not likely for a developer to come in, purchase the site at market price, and be able to afford the clean-up which is estimated to be in the high hundreds of thousands or more.

Vogel said he approached the County when the property went into tax forfeit to see if the property could be purchased for one dollar, the answer was unclear at that time. After clarification of new laws, County said they would be comfortable selling to City for less than market value with certain conditions. It was made clear the City would be interested in acquiring the property for one dollar or less, sell to a developer for market value, and obtain grants or an environmental clean-up TIF to pay for blight mitigation. The County felt this was valid use of conveyance. If the City is not interested in purchasing the property, it is likely to sit vacant for some time.

Iverson thought the City had been offered the property by owners before they closed, at that time the Council declined due to extensive amount, and unknown expense, of clean-up needed. Vogel replied through research the approximate cost and extent of cleanup is known, and it is up to the Council if it would like to take action through grants or environmental TIFs for clean-up to help facilitate a thriving business along Hwy 95.

Shogren asked if the cost of clean-up would be recovered by the sale of the property, Vogel said he felt it was not worth the cost of clean-up, but the benefit to the City would be an increase in long-term tax revenue and the aesthetic improvements by cleaning up the space. Cost could be lessened by grants, though the site may or may not qualify. Shogren asked the size of the lot, Vogel gave a rough estimate of ¼ block in size with a value of \$400,000. Shogren asked if the current zoning would allow the same lot setbacks with a new building or would it be more restrictive, Westover said it would be more restrictive.

Ziebarth asked how the Hwy 95 redevelopment would affect the property, Vogel said it would not affect the property since the improvements are on the south side of the road.

Ziebarth inquired, based on the research by MPCA, if there was a risk to the community if nothing is done and the site continued to degrade, Vogel said there is some hazard to the neighboring apartment building.

Shogren asked if the City purchased the property for one dollar and then decided the cost of clean-up was too much could they decide to walk away from the purchase, Vogel said he was unsure but believed that was possible.

Berg stated he has reservations on purchasing this property. He grew up in a city that took on a similar property and it is still a gravel parking lot to this day even though remediation has been done. He noted there are environmental hold-harmless agreements that the buyer should agree to for future liability. Vogel said with regard to long-term ownership without a potential user, one benefit of using an environmental TIF District, it would be pay as you go, so the clean-up would be done by the builder and the City would reimburse them through the TIF.

Godfrey clarified, the City could buy the site for one dollar or less and use TIF or grants to minimize cost of clean-up, or the site will remain as-is until a builder shows interest. Vogel said that was correct. Godfrey said he preferred the City take action on facilitating clean-up and walk away if cost gets to be too much.

Berg asked if the estimated clean-up cost was in the packet, Vogel said he did not put the estimate in the packet, but believed it to be between \$750,000 to one million dollars. Vogel suggested adding a stipulation stating if the City finds the clean-up cost prohibited the site could be returned to the County. This allows the City to stake claim to the property to continue responsible exploration.

Shogren questioned if the County administers the property though it is owned by state, Vogel said he thought that was correct. Shogren asked if the state owning the property would make a difference on adding the mentioned stipulation, Vogel said he would research this if Council moved forward on the interest to purchase.

Ziebarth motioned, seconded by Godfrey, to approve resolution R24-006 with stipulation stating if the City finds the clean-up cost prohibited the site could be returned to the County. Upon vote Ziebarth and Godfrey voted aye. Iverson, Berg, and Shogren voted nay. Motion failed 2/3.

Councilmembers chose no action to leave the topic open for future discussion.

#### E. Downtown Interest Rate Subsidy Program

Smith said in the process of evaluating the Downtown Cambridge needs and weaknesses in 2022, the local business and building owners identified that one of the greatest limitations to them completing projects or other improvements was the interest rates on financing.

Smith continued, staff researched how to help with this obstacle and created an Interest Rate Subsidy program. This program is designed to help businesses within the B1 and B1-A Districts take out a SBA

loan with an approved financial institution, and reimburse them up to 5%, on a loan up to \$150,000, and up to 10 years. This would allow businesses to take out loans through the approved financial institutions which mitigates a lot of risk on the City's part, keeps the loans with the local banks, and allows the City to provide a small buffer for the businesses. The City would not be underwriting or co-signing on any loan, and only reimbursing when the business makes the monthly payment and a receipt is provided by the bank.

Smith continued, this program has already received support from First Bank and Trust and Frandsen Bank. If approved, other local financial institutions that have shown interested would be approached to offer a broad option of loan holders for participants.

Smith clarified buildings would have to have a commercial main floor to be eligible, and priority would be given to business that offer retail, food, or beverage establishments, and projects that improve the safety or appearance of the building. Applications would be reviewed on a case-by-case basis using a rubric before being brought to Council for final review and approval.

Smith detailed the cost to fully fund an individual application at the maximum amount of 5% on a \$150,000 loan would be a little shy of \$41,000 for the 10-year period, or \$340.98 per month. If there were 10 fully funded loans, it would cost the City \$409,179.30 total over 10 years, maxing at \$3,409.83 per month.

Godfrey clarified that each individual application would come before council for approval, Smith said that was correct. Vogel noted approval would be done in cycles, rather than a first-come-first-serve basis, to ensure competitiveness.

Shogren asked where the source of funding for the program came from, Vogel said it was funded from the Redevelopment Fund which was sourced from several different forms. Shogren asked if it was the same Redevelopment Fund that would be used to expand infrastructure, Vogel replied potentially, but likely not, this is a source for one-time money used in a way to help expand the tax base.

Ziebarth motioned, seconded by Berg, to approve the implementation of the Downtown Interest Rate Subsidy Program and allocate \$409,179.30 from the redevelopment fund for its use, pending minor changes as needed as partnerships are established with financial institutions, and approval of the City Attorney and City Administrator. All voted aye, no nays, motion passed unanimously.

### **Mayor's Report**

#### **A. Upcoming State of the City**

Godfrey noted that the State of the City was upcoming on February 21<sup>st</sup>. Check-in is at 11:30 and the presentation is at Noon.

Godfrey announced that Winter Fest was being held on February 24<sup>th</sup>. He hoped for snow since hosting the sled dogs would be hard on dirt. He said there would also be horse carriage rides. He encourage people to participate in the Snowman and Snow Sculpture Contest, and get creative with building a snowman.

### **Council Concerns**

A. Golf Carts

Iverson said she has been seeing more and more golf carts on road. Previously they were in same category as 4-wheelers which could have tires that ruin the road. She requested more information on the effect golf carts have on roads.

City Attorney’s Report

No City Attorney’s report

City Administrator’s Report

A. Update on NLX Project

Vogel said at the recent Alliance Board meeting an award given in late November was discussed. The award was a \$500,000 grant under the Corridor ID program for the pre-construction work and is step-one into the State Federal Partnership grant which would fund the entire project. It is unknown whether the project has to reapply for the grant in the next cycle now that the Corridor ID has been approved or if the application at that time stands. More information should be known within the next year. There is still forward progress on the project, which is currently in a research phase.

B. Update on upcoming Winter Festival

Vogel stated snow or no snow, Winter Fest will still be held. At this time, staff are still anticipating dog sledding, horse carriage rides, a chain saw artist, and a touch-a-truck element with city fleet vehicles such as plows, police and fire vehicles, and potentially larger equipment from DW. There are volunteer opportunities for the event. He expressed appreciation to businesses that have donated to gift baskets and to those citizens that have found alternative to snowmen made of snow. Donation have been made by Connexus, Minuteman Press, Gamer’s Den, GTI Theaters, Jayda Belle Boutique, and DW Companies.

Vogel added that today he received the bill as drafted from Representative Johnson’s LA, the City’s bond request will be submitted for introduction for the Hwy 95 project in the near future. Vogel thanked Representative Johnson and Senator Koran for their willingness to author this legislation on behalf of the City.

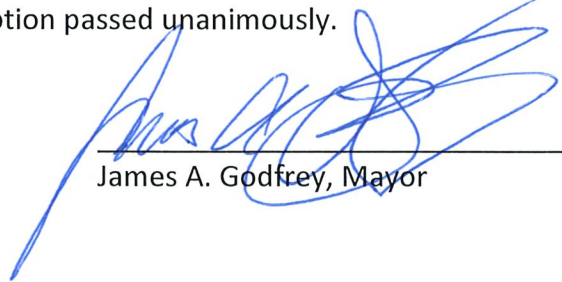
Adjournment of Council Meeting

Being no further business before the City Council, Berg moved, seconded by Iverson, to adjourn the regular meeting at 7:07 pm. All voted aye, no nays, motion passed unanimously.

ATTEST:

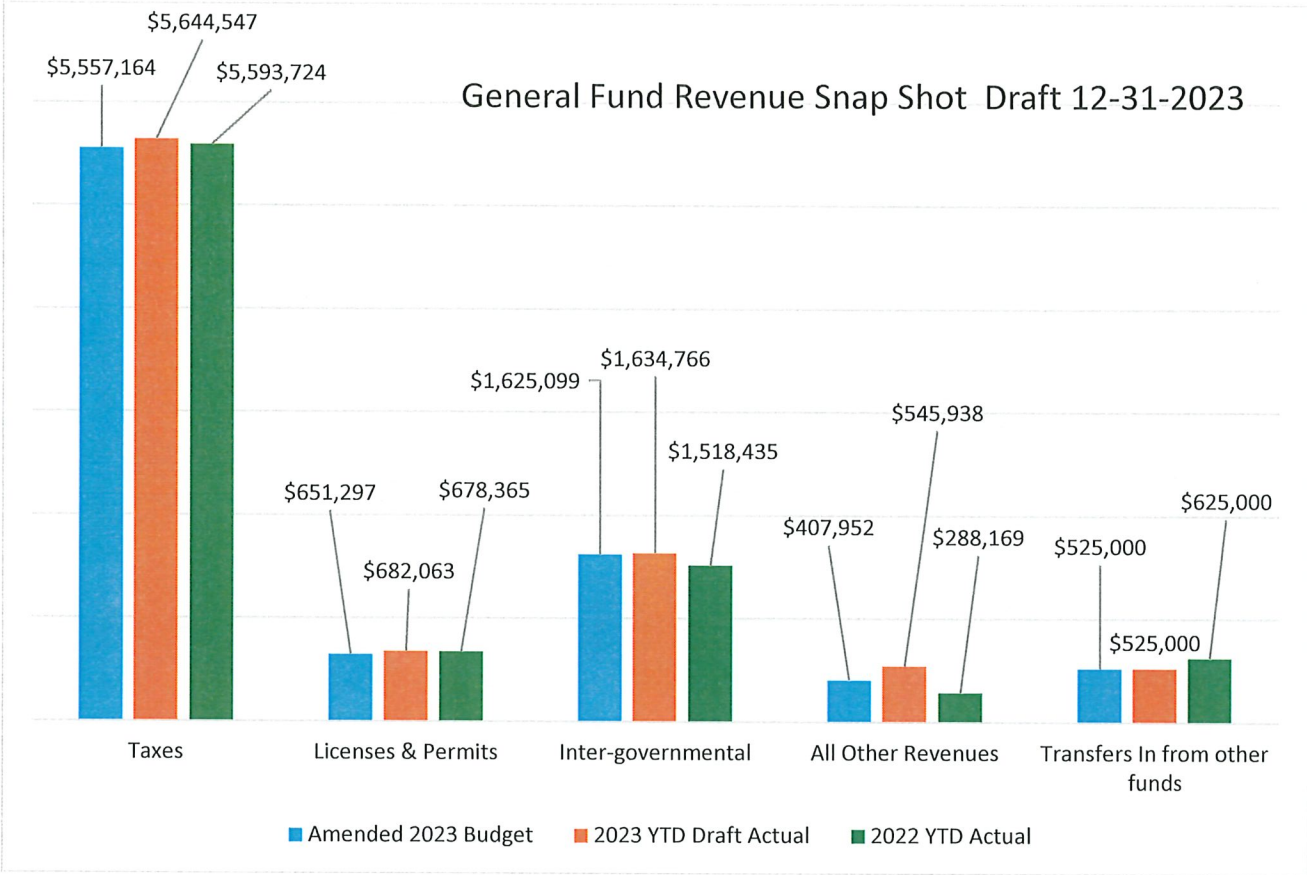


\_\_\_\_\_  
Evan Vogel, City Administrator



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James A. Godfrey, Mayor

# Council Financial Snapshot

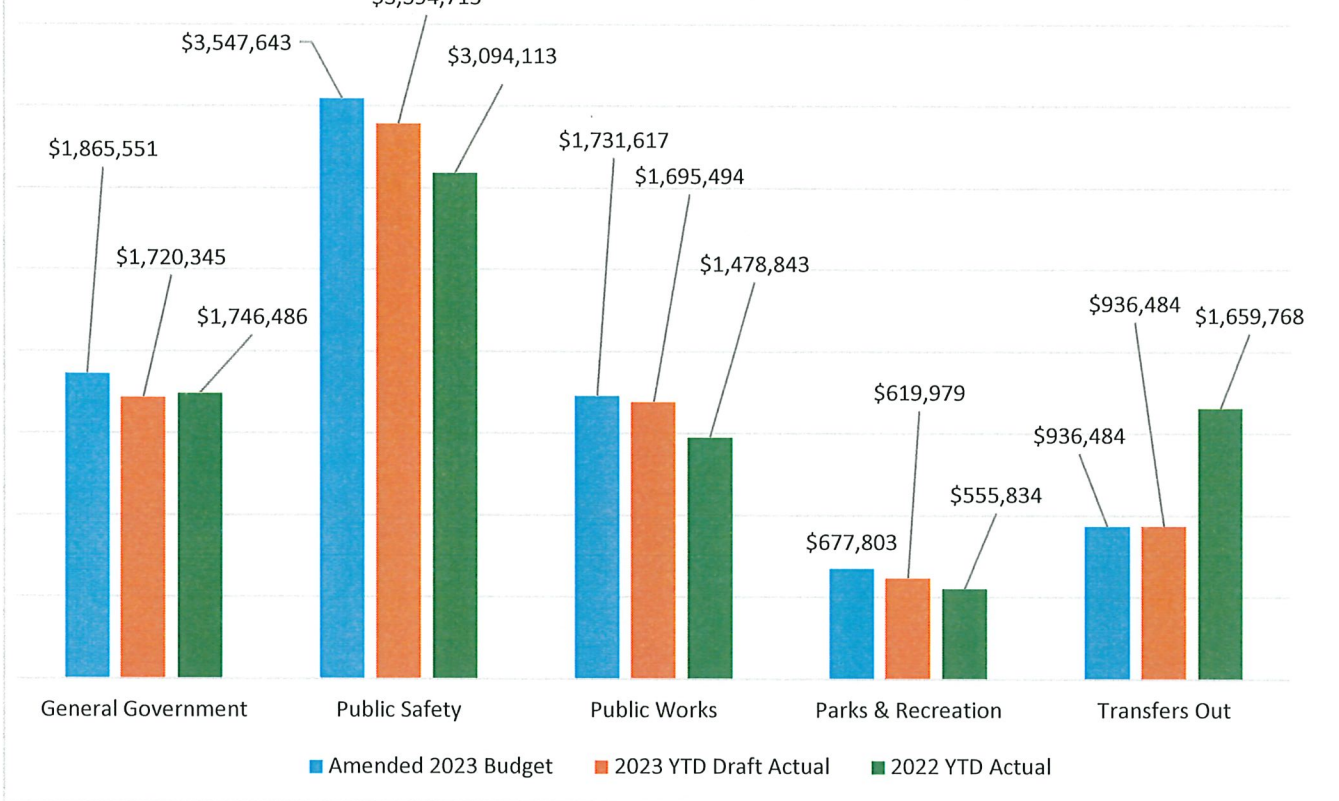


**Notes—**

- Final tax collections exceeded budget—good collection experience.
- Permit activity picked up significantly in May and July 2023 with the issuance of permits related to apartment building projects in each of those months. Additional housing activity through the rest of the year as well.
- Inter-governmental revenue exceeded budget.
- Other revenue is higher than previous years as township fire contract billings were higher than prior year due to terms of new service contract. Also, reasonable interest earnings for 2023.



## General Fund Expenditure Snap Shot Draft 12-31-2023



Notes—All categories at or under budget. Increase in General Government expenditures over prior year reflects full staffing of positions in 2023 versus staffing vacancies in certain positions in 2022. Public Works expenditures are up in 2023 as compared to 2022 due to costs related to SNOW removal—plowing overtime, fuel for vehicles and snow removal materials from early in 2023. Park costs higher than last year due to higher utility and maintenance costs.

Behind the numbers—

# 16/2

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

Behind the numbers—

# 57/6

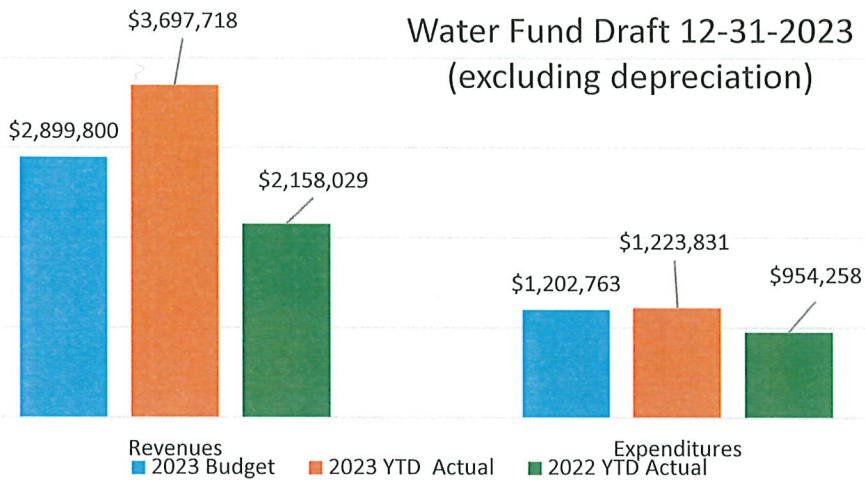
Cambridge maintains fifty-seven miles of streets with six snow plows, two loaders, and two sidewalk machines. The Street Dept plows when two inches or more of snow is received. The Street Dept also sands/salts when conditions are slippery. To report street concerns, call 689-1800.

Behind the numbers—

# 18

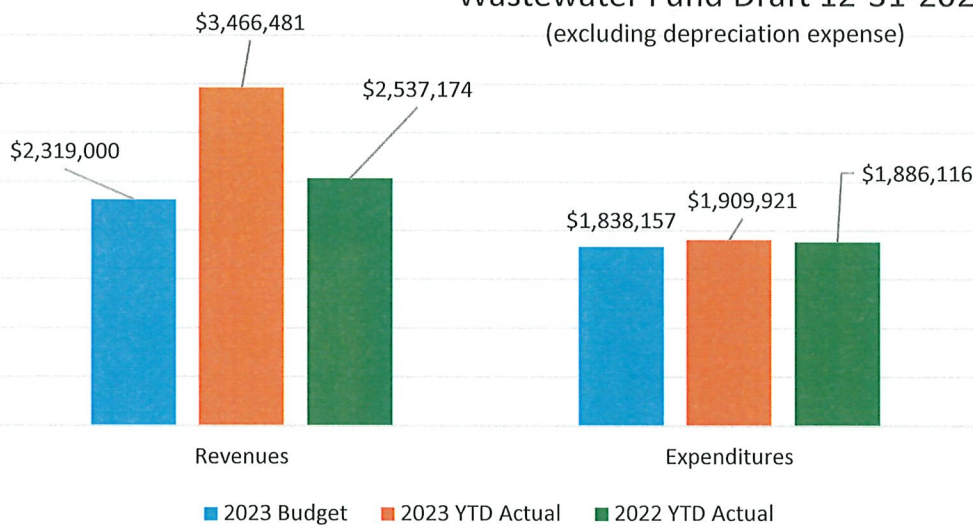
Cambridge has eighteen parks. Park locations and amenities can be found on the City's website at [www.ci.cambridge.mn.us](http://www.ci.cambridge.mn.us)

### Water Fund Draft 12-31-2023 (excluding depreciation)



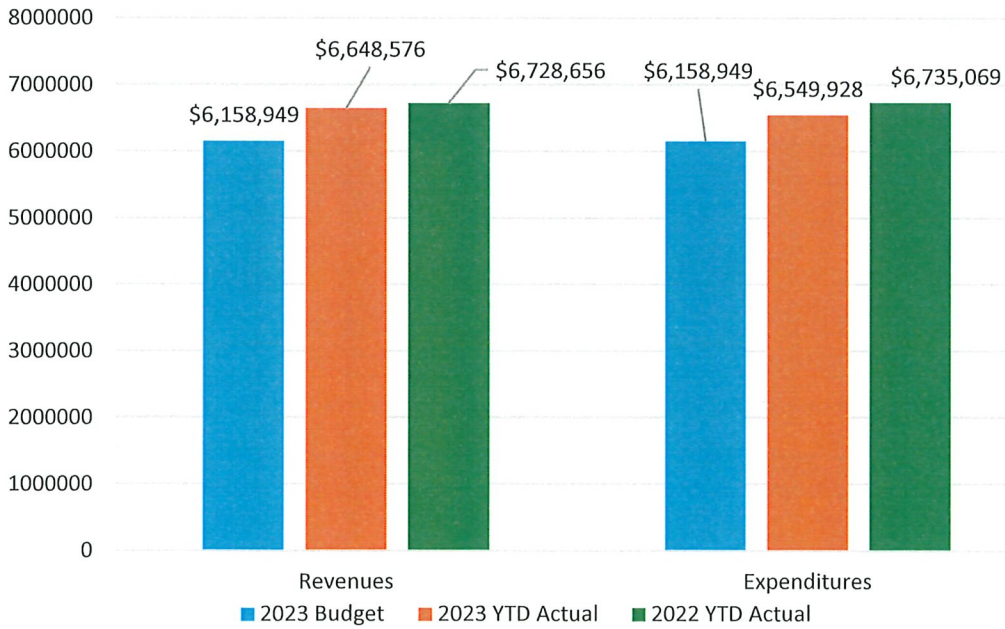
Water Fund Notes— Revenue and expense as expected for 2023 except for additional costs for Downtown Fire Suppression program and additional revenue for Well #9 construction from available federal grants along with interest income.

### Wastewater Fund Draft 12-31-2023 (excluding depreciation expense)



Wastewater Fund Notes— Revenue and expense as expected for 2023 except for additional costs for chemicals used in wastewater treatment. Increase in revenue due to sewer access charges collected related to new apartment buildings now under construction.

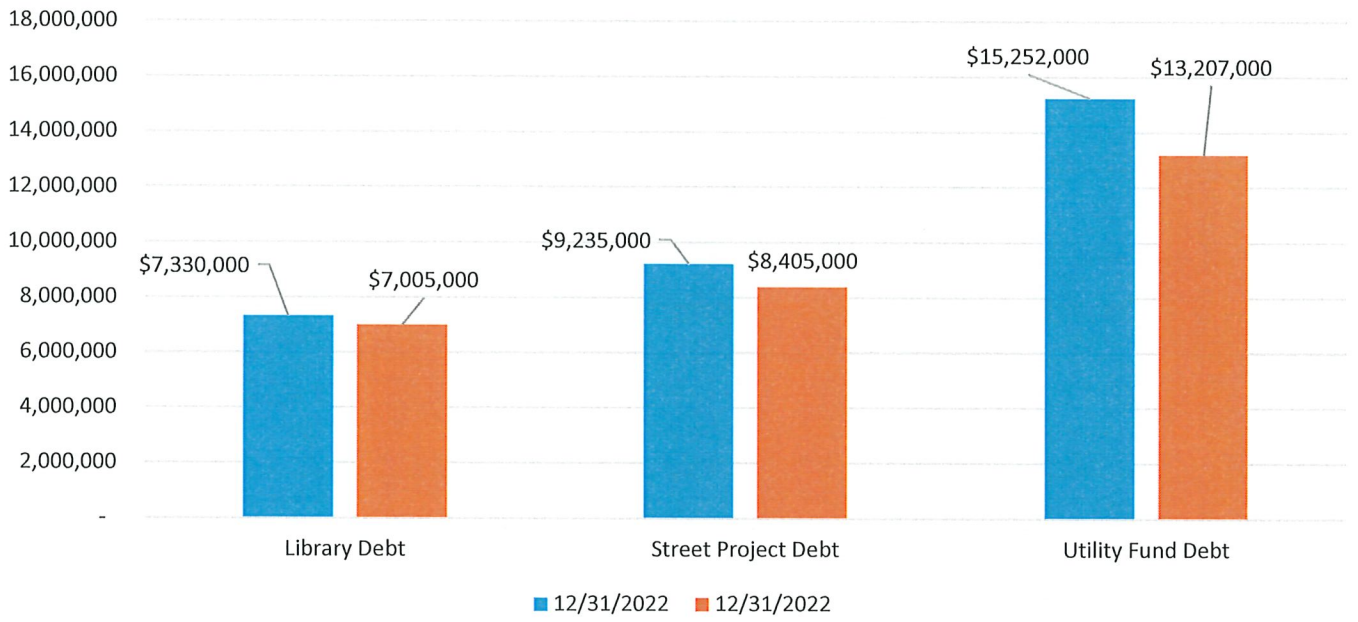
### Northbound Liquor Draft 12-31-2023



Northbound Liquor had an excellent year in 2023. Revenues significantly exceeded budget due to strong sales. Expenditures exceeded budget due to related cost of sales.



### Outstanding City Debt 12/31/2023





**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

DRAFT

<u>REVENUE</u>	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TAXES	5,557,164.00	5,557,164.00	5,644,547.07	87,383.07	101.57	5,593,724.35
LICENSES AND PERMITS	337,850.00	651,297.00	682,063.23	30,766.23	104.72	678,365.00
INTERGOVERNMENTAL REVENUES	1,469,590.00	1,625,099.00	1,634,766.21	9,667.21	100.59	1,518,434.56
CHARGES FOR SERVICES	144,011.00	250,297.00	251,778.69	1,481.69	100.59	149,642.41
FINES AND FORFEITURES	42,000.00	46,570.00	57,170.03	10,600.03	122.76	48,782.36
OTHER	83,508.00	111,085.00	236,989.43	125,904.43	213.34	89,744.30
OTHER FINANCING SOURCES	525,000.00	525,000.00	525,000.00	.00	100.00	625,000.00
<b>TOTAL FUND REVENUE</b>	<b>8,159,123.00</b>	<b>8,766,512.00</b>	<b>9,032,314.66</b>	<b>265,802.66</b>	<b>103.03</b>	<b>8,703,692.98</b>
<u>EXPENDITURES</u>						
GENERAL GOVERNMENT						
MAYOR AND CITY COUNCIL	64,460.00	63,529.00	61,585.73	1,943.27	96.94	58,872.38
ADMINISTRATION	425,130.00	428,058.00	399,999.06	28,058.94	93.45	338,765.63
ELECTIONS	3,200.00	5,000.00	4,355.00	645.00	87.10	7,587.70
FINANCE/MIS	369,873.00	367,186.00	356,984.37	10,201.63	97.22	337,828.31
LEGAL	126,000.00	126,000.00	101,493.73	24,506.27	80.55	111,739.94
BUILDING DEPARTMENT	338,505.00	339,176.00	315,550.63	23,625.37	93.03	450,005.95
ENGINEERING	40,000.00	40,000.00	35,653.55	4,346.45	89.13	32,575.47
PLANNING	342,982.00	336,406.00	312,474.32	23,931.68	92.89	269,260.76
NEW CITY HALL BUILDING	160,196.00	160,196.00	132,248.24	27,947.76	82.55	139,849.78
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,870,346.00</b>	<b>1,865,551.00</b>	<b>1,720,344.63</b>	<b>145,206.37</b>	<b>92.22</b>	<b>1,746,485.92</b>
PUBLIC SAFETY						
POLICE DEPARTMENT	2,979,147.00	2,916,161.00	2,777,060.13	139,100.87	95.23	2,597,788.09
FIRE DEPARTMENT	430,280.00	621,696.00	609,491.88	12,204.12	98.04	487,629.69
EMERGENCY MANAGEMENT	4,600.00	4,786.00	3,363.32	1,422.68	70.27	3,895.58
ANIMAL CONTROL	5,000.00	5,000.00	4,800.00	200.00	96.00	4,800.00
<b>TOTAL PUBLIC SAFETY</b>	<b>3,419,027.00</b>	<b>3,547,643.00</b>	<b>3,394,715.33</b>	<b>152,927.67</b>	<b>95.69</b>	<b>3,094,113.36</b>
STREETS						
STREETS	1,625,177.00	1,731,617.00	1,695,494.02	36,122.98	97.91	1,478,843.22
<b>TOTAL STREETS</b>	<b>1,625,177.00</b>	<b>1,731,617.00</b>	<b>1,695,494.02</b>	<b>36,122.98</b>	<b>97.91</b>	<b>1,478,843.22</b>
PARK AND RECREATION						
PARKS & RECREATION	572,562.00	540,221.00	494,086.27	46,134.73	91.46	437,901.02
LIBRARY	128,800.00	137,582.00	125,892.60	11,689.40	91.50	117,932.93
<b>TOTAL PARK AND RECREATION</b>	<b>701,362.00</b>	<b>677,803.00</b>	<b>619,978.87</b>	<b>57,824.13</b>	<b>91.47</b>	<b>555,833.95</b>
UNALLOCATED EXPENDITURES						
TRANSFERS OUT	543,211.00	936,484.00	936,484.00	.00	100.00	1,659,767.77

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

DRAFT

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL UNALLOCATED EXPENDITURES	543,211.00	936,484.00	936,484.00	.00	100.00	1,659,767.77
TOTAL FUND EXPENDITURES	8,159,123.00	8,759,098.00	8,367,016.85	392,081.15	95.52	8,535,044.22
NET REVENUE OVER EXPENDITURES	.00	7,414.00	665,297.81	( 657,883.81)		168,648.76

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>TAXES</u>						
101-31010 TAXES - CURRENT	5,525,620.00	5,525,620.00	5,614,171.51	( 88,551.51)	101.60	5,547,626.70
101-31020 TAXES - DELINQUENT	30,000.00	30,000.00	28,054.56	1,945.44	93.52	29,022.32
101-31060 PENALTIES AND INTEREST	1,544.00	1,544.00	2,321.00	( 777.00)	150.32	1,513.21
101-31061 TAX ON FORFEITED PROP PURCHAS	.00	.00	.00	.00	.00	15,562.12
<b>TOTAL TAXES</b>	<b>5,557,164.00</b>	<b>5,557,164.00</b>	<b>5,644,547.07</b>	<b>( 87,383.07)</b>	<b>101.57</b>	<b>5,593,724.35</b>
<u>LICENSES AND PERMITS</u>						
101-32110 LIQUOR LICENSES	14,000.00	16,000.00	18,600.00	( 2,600.00)	116.25	18,800.00
101-32180 CIGARETTES	3,000.00	4,200.00	3,600.00	600.00	85.71	4,200.00
101-32184 CABLE FRANCHISE FEES	60,000.00	62,000.00	58,581.35	3,418.65	94.49	62,303.25
101-32185 REFUSE HAULER FRANCHISE FEE	2,550.00	2,550.00	2,550.00	.00	100.00	2,550.00
101-32199 OTHER BUS LIC & PERMITS	500.00	2,575.00	3,150.00	( 575.00)	122.33	1,575.00
101-32218 CITY SHARE ELEC INSPECTIONS	5,000.00	9,339.00	9,782.00	( 443.00)	104.74	55,844.90
101-32219 RETAINAGE OF BLDG SURCHARGE	300.00	624.00	746.31	( 122.31)	119.60	604.66
101-32220 BUILDING PERMITS	195,000.00	453,251.00	465,913.07	( 12,662.07)	102.79	405,258.21
101-32221 EXCAVATING PERMITS	.00	108.00	108.00	.00	100.00	108.00
101-32222 MECHANICAL PERMITS	22,000.00	39,592.00	41,719.50	( 2,127.50)	105.37	24,895.91
101-32225 INVESTIGATION (PENALTY FEE)	.00	800.00	900.00	( 100.00)	112.50	1,402.00
101-32226 CONTRACTOR LIC VERIFICATIONFEE	500.00	20.00	20.00	.00	100.00	430.00
101-32230 PLUMBING PERMITS	14,000.00	36,162.00	36,994.00	( 832.00)	102.30	16,139.20
101-32240 SIGN PERMITS	1,000.00	910.00	1,060.00	( 150.00)	116.48	1,250.00
101-32298 RENTAL REGISTRATION FEE	10,000.00	10,000.00	24,600.00	( 14,600.00)	246.00	13,425.00
101-32299 PLANNING & ZONING FEES	10,000.00	13,166.00	13,739.00	( 573.00)	104.35	69,578.87
<b>TOTAL LICENSES AND PERMITS</b>	<b>337,850.00</b>	<b>651,297.00</b>	<b>682,063.23</b>	<b>( 30,766.23)</b>	<b>104.72</b>	<b>678,365.00</b>
<u>INTERGOVERNMENTAL REVENUES</u>						
101-33165 FEDERAL GRANTS - OTHER	.00	6,538.00	6,538.97	( .97)	100.01	6,741.74
101-33401 LOCAL GOVERNMENT AID (LGA)	1,120,317.00	1,111,338.00	1,111,338.00	.00	100.00	1,059,979.00
101-33404 STATE AID - OTHER	8,273.00	7,295.00	8,495.13	( 1,200.13)	116.45	5,910.00
101-33418 MSA - MAINTENANCE	50,000.00	50,000.00	50,000.00	.00	100.00	50,000.00
101-33420 FIRE STATE AID (2% INS PREM.)	.00	112,395.00	112,395.61	( .61)	100.00	99,739.59
101-33421 POLICE STATE AID	150,000.00	187,671.00	187,671.58	( .58)	100.00	144,240.95
101-33422 SCHOOL DIST COST FOR OFFICER	136,000.00	143,000.00	151,464.75	( 8,464.75)	105.92	146,091.31
101-33610 CTY GRANTS & AIDS FOR HWYS	5,000.00	6,862.00	6,862.17	( .17)	100.00	5,731.97
<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>1,469,590.00</b>	<b>1,625,099.00</b>	<b>1,634,766.21</b>	<b>( 9,667.21)</b>	<b>100.59</b>	<b>1,518,434.56</b>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>CHARGES FOR SERVICES</u>						
101-34102 FILING FEES	.00	.00	.00	.00	.00	90.00
101-34105 SALES - MAPS, COPIES, ETC.	100.00	47.00	47.50	( .50)	101.06	71.00
101-34106 STREET LIGHT O&M	.00	.00	.00	.00	.00	3,000.00
101-34110 SOLAR LEASE REVENUE	7,500.00	7,500.00	8,118.24	( 618.24)	108.24	7,959.06
101-34116 INSPECTION FEES	.00	108.00	108.00	.00	100.00	.00
101-34201 POLICE DEPARTMENT REPORTS	500.00	555.00	665.00	( 110.00)	119.82	599.00
101-34202 POLICE ADMINISTRATION FEES	2,500.00	4,495.00	4,695.00	( 200.00)	104.45	3,365.00
101-34205 PAWN SHOP TRANSACTION REVENUE	2,000.00	3,000.00	3,250.00	( 250.00)	108.33	3,000.00
101-34206 FIRE PROT TOWNSHIP CONTRACT	120,000.00	163,556.00	163,556.15	( .15)	100.00	117,906.35
101-34210 FIRE PROTECTION ADMINISTRATION	2,411.00	3,483.00	3,485.00	( 2.00)	100.06	2,442.00
101-34925 PARK ACTIVITY FEES	6,000.00	6,205.00	6,505.00	( 300.00)	104.83	6,255.00
101-34930 ART FAIR FEES	1,000.00	1,155.00	1,155.00	.00	100.00	1,085.00
101-34951 SALE OF SERVICE AND SUPPLIES	.00	.00	.00	.00	.00	2,590.00
101-34954 PLAN REVIEW/ENGINEER/ADMIN CH	.00	59,233.00	59,233.80	( .80)	100.00	.00
101-34958 ICE RINK LEASE REVENUE	2,000.00	960.00	960.00	.00	100.00	1,280.00
<b>TOTAL CHARGES FOR SERVICES</b>	<b>144,011.00</b>	<b>250,297.00</b>	<b>251,778.69</b>	<b>( 1,481.69)</b>	<b>100.59</b>	<b>149,642.41</b>
<u>FINES AND FORFEITURES</u>						
101-35101 COURT FINES	40,000.00	40,000.00	43,924.47	( 3,924.47)	109.81	40,687.36
101-35102 PARKING FINES	1,000.00	1,060.00	1,100.00	( 40.00)	103.77	1,630.00
101-35104 ANIMAL CONTROL FINES	1,000.00	1,765.00	2,005.00	( 240.00)	113.60	3,190.00
101-35105 ADMINISTRATIVE CITATION FINE	.00	3,745.00	10,140.56	( 6,395.56)	270.78	3,275.00
<b>TOTAL FINES AND FORFEITURES</b>	<b>42,000.00</b>	<b>46,570.00</b>	<b>57,170.03</b>	<b>( 10,600.03)</b>	<b>122.76</b>	<b>48,782.36</b>
<u>OTHER</u>						
101-36102 SPECIAL ASSESSMENT INTEREST	.00	101.00	162.26	( 61.26)	160.65	68.26
101-36200 MISCELLANEOUS	.00	772.00	847.15	( 75.15)	109.73	41.67
101-36210 INTEREST EARNINGS	5,000.00	20,000.00	145,039.01	( 125,039.01)	725.20	71,041.68
101-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	( 77,542.62)
101-36220 FACILITY RENTAL	3,600.00	8,600.00	9,721.71	( 1,121.71)	113.04	10,638.37
101-36230 DONATIONS	2,000.00	2,000.00	800.00	1,200.00	40.00	4,565.00
101-36231 LIBRARY LEASE RENT	72,708.00	72,708.00	72,708.00	.00	100.00	71,708.00
101-36235 LIBRARY ROOM RENTAL	.00	1,671.00	1,671.28	( .28)	100.02	2,640.00
101-36240 PATRONAGE CAPITAL	200.00	200.00	1,007.02	( 807.02)	503.51	583.94
101-36241 FIRE DEPT PRIVATE GRANTS	.00	.00	.00	.00	.00	6,000.00
101-36501 SALE OF PROPERTY	.00	5,033.00	5,033.00	.00	100.00	.00
<b>TOTAL OTHER</b>	<b>83,508.00</b>	<b>111,085.00</b>	<b>236,989.43</b>	<b>( 125,904.43)</b>	<b>213.34</b>	<b>89,744.30</b>

**CITY OF CAMBRIDGE**  
 DETAIL REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>OTHER FINANCING SOURCES</u>						
101-39203 TRANSFERS FROM OTHER FUNDS	525,000.00	525,000.00	525,000.00	.00	100.00	625,000.00
TOTAL OTHER FINANCING SOURCES	525,000.00	525,000.00	525,000.00	.00	100.00	625,000.00
 TOTAL FUND REVENUE	 8,159,123.00	 8,766,512.00	 9,032,314.66			 8,703,692.98

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>MAYOR AND CITY COUNCIL</b>						
<i>PERSONAL SERVICES</i>						
101-41110-101 FULL-TIME EMPLOYEES - REGULAR	29,900.00	29,900.00	29,900.16	.16	100.00	29,900.16
101-41110-122 FICA/MEDICARE (EMPLOYER)	2,290.00	2,290.00	2,287.09	( 2.91)	99.87	2,287.16
101-41110-151 WORKERS' COMPENSATION PREMIU	170.00	170.00	129.39	( 40.61)	76.11	114.36
<i>TOTAL PERSONAL SERVICES</i>	<u>32,360.00</u>	<u>32,360.00</u>	<u>32,316.64</u>	<u>( 43.36)</u>	<u>99.87</u>	<u>32,301.68</u>
<i>SUPPLIES</i>						
101-41110-200 MISCELLANEOUS OFFICE SUPPLIES	100.00	100.00	.00	( 100.00)	.00	.00
101-41110-210 MISCELLANEOUS OPER SUPPLIES	250.00	250.00	.00	( 250.00)	.00	21.99
101-41110-214 EMPLOYEE RECOGNITION	500.00	500.00	250.00	( 250.00)	50.00	419.66
<i>TOTAL SUPPLIES</i>	<u>850.00</u>	<u>850.00</u>	<u>250.00</u>	<u>( 600.00)</u>	<u>29.41</u>	<u>441.65</u>
<i>OTHER SERVICES AND CHARGES</i>						
101-41110-304 MISC PROFESSIONAL SERVICES	1,000.00	1,000.00	800.00	( 200.00)	80.00	325.00
101-41110-331 TRAVEL/MEALS/LODGING	2,500.00	2,711.00	2,818.13	107.13	103.95	1,725.72
101-41110-334 MILEAGE REIMBURSEMENT	150.00	582.00	581.64	( .36)	99.94	.00
101-41110-340 ADVERTISING	200.00	35.00	.00	( 35.00)	.00	.00
101-41110-360 INSURANCE AND BONDS	400.00	317.00	316.20	( .80)	99.75	272.93
<i>TOTAL OTHER SERVICES AND CHA</i>	<u>4,250.00</u>	<u>4,645.00</u>	<u>4,515.97</u>	<u>( 129.03)</u>	<u>97.22</u>	<u>2,323.65</u>
<i>MISCELLANEOUS</i>						
101-41110-430 MISCELLANEOUS	100.00	100.00	.00	( 100.00)	.00	.00
101-41110-433 DUES AND SUBSCRIPTIONS	100.00	100.00	30.00	( 70.00)	30.00	30.00
101-41110-440 SCHOOLS AND MEETINGS	2,800.00	3,000.00	3,000.00	.00	100.00	978.00
101-41110-441 SISTER CITY ACTIVITIES	500.00	500.00	.00	( 500.00)	.00	160.00
101-41110-455 FIREWORKS DISPLAY EXPENSES	18,500.00	18,275.00	18,275.00	.00	100.00	17,275.00
101-41110-456 ART FESTIVAL	2,000.00	679.00	678.12	( .88)	99.87	837.00
101-41110-457 DOWNTOWN BANNERS & SIGNAGE	500.00	500.00	.00	( 500.00)	.00	.00
101-41110-458 DOWNTOWN FLOWER BASKET PROJ	2,500.00	2,520.00	2,520.00	.00	100.00	4,525.40
<i>TOTAL MISCELLANEOUS</i>	<u>27,000.00</u>	<u>25,674.00</u>	<u>24,503.12</u>	<u>( 1,170.88)</u>	<u>95.44</u>	<u>23,805.40</u>
<b>TOTAL MAYOR AND CITY COUNCIL</b>	<u><u>64,460.00</u></u>	<u><u>63,529.00</u></u>	<u><u>61,585.73</u></u>	<u><u>( 1,943.27)</u></u>	<u><u>96.94</u></u>	<u><u>58,872.38</u></u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>ADMINISTRATION</b>						
<i>PERSONAL SERVICES</i>						
101-41320-101 FULL-TIME EMPLOYEES - REGULAR	192,601.00	193,531.00	192,879.73	( 651.27)	99.66	165,221.79
101-41320-103 PART-TIME - REGULAR	41,593.00	41,593.00	39,390.15	( 2,202.85)	94.70	33,449.65
101-41320-121 PERA (EMPLOYER)	17,635.00	17,635.00	17,353.28	( 281.72)	98.40	14,723.14
101-41320-122 FICA/MEDICARE (EMPLOYER)	17,987.00	17,987.00	17,378.69	( 608.31)	96.62	14,876.15
101-41320-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	37,847.00	38,154.00	37,978.95	( 175.05)	99.54	31,431.34
101-41320-132 ADMIN-LONGEVITY PAY	930.00	.00	.00	.00	.00	.00
101-41320-133 ADMIN--INS DEDUCTIBLE CONTRIB	3,300.00	3,300.00	1,800.00	( 1,500.00)	54.55	780.00
101-41320-151 WORKERS' COMPENSATION PREMIU	1,937.00	1,937.00	1,767.37	( 169.63)	91.24	816.83
101-41320-153 CITY WIDE RE-EMPLOY COMPENSATI	7,500.00	2,500.00	.00	( 2,500.00)	.00	13,623.61
101-41320-154 HRA/FLEX FEES	200.00	200.00	149.28	( 50.72)	74.64	130.66
<b>TOTAL PERSONAL SERVICES</b>	<b>321,530.00</b>	<b>316,837.00</b>	<b>308,697.45</b>	<b>( 8,139.55)</b>	<b>97.43</b>	<b>275,053.17</b>
<i>SUPPLIES</i>						
101-41320-201 OFFICE SUPPLIES - ACCESSORIES	1,500.00	1,500.00	1,389.45	( 110.55)	92.63	1,809.15
101-41320-202 DUPLICATING & COPYING SUPPLIES	2,000.00	2,000.00	1,468.29	( 531.71)	73.41	1,485.03
101-41320-203 CITY NEWSLETTER COSTS	5,500.00	.00	.00	.00	.00	.00
101-41320-204 STATIONARY, FORMS & ENVELOPES	250.00	600.00	544.00	( 56.00)	90.67	178.45
101-41320-209 SOFTWARE UPDATES	800.00	800.00	1,547.84	747.84	193.48	1,621.28
101-41320-210 MISCELLANEOUS OPER SUPPLIES	500.00	500.00	.00	( 500.00)	.00	78.89
101-41320-221 REPAIR & MAINT SUPP - VEH/EQ	200.00	200.00	.00	( 200.00)	.00	27.36
101-41320-240 SMALL TOOLS AND MINOR EQUIPME	3,000.00	3,000.00	1,325.61	( 1,674.39)	44.19	4,674.32
<b>TOTAL SUPPLIES</b>	<b>13,750.00</b>	<b>8,600.00</b>	<b>6,275.19</b>	<b>( 2,324.81)</b>	<b>72.97</b>	<b>9,874.48</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-41320-304 MISC PROFESSIONAL SERVICES	32,000.00	32,000.00	23,543.44	( 8,456.56)	73.57	862.20
101-41320-313 IT MGMT & BACKUP	5,600.00	5,600.00	5,482.52	( 117.48)	97.90	5,330.40
101-41320-322 POSTAGE	3,500.00	5,000.00	4,000.00	( 1,000.00)	80.00	3,026.95
101-41320-331 TRAVEL/MEALS/LODGING	2,000.00	4,000.00	1,690.83	( 2,309.17)	42.27	1,354.73
101-41320-334 MILEAGE REIMBURSEMENT	600.00	600.00	683.76	83.76	113.96	681.24
101-41320-340 ADVERTISING	2,000.00	.00	.00	.00	.00	.00
101-41320-351 LEGAL NOTICES/ORD PUBLISHING	1,200.00	1,200.00	392.19	( 807.81)	32.68	.00
101-41320-360 INSURANCE AND BONDS	2,300.00	2,517.00	2,516.20	( .80)	99.97	2,581.96
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>49,200.00</b>	<b>50,917.00</b>	<b>38,308.94</b>	<b>( 12,608.06)</b>	<b>75.24</b>	<b>13,837.48</b>
<i>MISCELLANEOUS</i>						
101-41320-409 MAINT CONTRACTS - OFFICE EQUIP	20,000.00	26,054.00	27,595.58	1,541.58	105.92	23,284.20
101-41320-430 MISCELLANEOUS	50.00	50.00	.00	( 50.00)	.00	39.95
101-41320-433 DUES AND SUBSCRIPTIONS	600.00	1,600.00	1,422.07	( 177.93)	88.88	752.70
101-41320-437 CITY WIDE DUES & SUBSCRIPTIONS	18,000.00	18,000.00	15,978.00	( 2,022.00)	88.77	15,253.65
101-41320-440 SCHOOLS AND MEETINGS	2,000.00	6,000.00	1,721.83	( 4,278.17)	28.70	670.00
<b>TOTAL MISCELLANEOUS</b>	<b>40,650.00</b>	<b>51,704.00</b>	<b>46,717.48</b>	<b>( 4,986.52)</b>	<b>90.36</b>	<b>40,000.50</b>

CITY OF CAMBRIDGE  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL ADMINISTRATION	425,130.00	428,058.00	399,999.06	( 28,058.94)	93.45	338,765.63



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>ELECTIONS</u>						
<i>PERSONAL SERVICES</i>						
101-41410-104 TEMP/SEAS EMPLOYEES - REGULAR	.00	.00	.00	.00	.00	5,190.63
<i>TOTAL PERSONAL SERVICES</i>	.00	.00	.00	.00	.00	5,190.63
<i>SUPPLIES</i>						
101-41410-201 OFFICE SUPPLIES - ACCESSORIES	.00	.00	.00	.00	.00	17.24
<i>TOTAL SUPPLIES</i>	.00	.00	.00	.00	.00	17.24
<i>OTHER SERVICES AND CHARGES</i>						
101-41410-331 TRAVEL/MEALS/LODGING	.00	.00	.00	.00	.00	131.45
101-41410-351 LEGAL NOTICES/ORD PUBLISHING	.00	.00	.00	.00	.00	236.26
<i>TOTAL OTHER SERVICES AND CHA</i>	.00	.00	.00	.00	.00	367.71
<i>MISCELLANEOUS</i>						
101-41410-408 MAINT CONTRACTS - MACH/EQUIP	3,200.00	5,000.00	4,355.00	( 645.00)	87.10	2,012.12
<i>TOTAL MISCELLANEOUS</i>	3,200.00	5,000.00	4,355.00	( 645.00)	87.10	2,012.12
<b>TOTAL ELECTIONS</b>	<b>3,200.00</b>	<b>5,000.00</b>	<b>4,355.00</b>	<b>( 645.00)</b>	<b>87.10</b>	<b>7,587.70</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>FINANCE/MIS</b>						
<i>PERSONAL SERVICES</i>						
101-41500-101 FULL-TIME EMPLOYEES - REGULAR	196,873.00	205,278.00	206,321.89	1,043.89	100.51	192,896.37
101-41500-121 PERA (EMPLOYER)	15,396.00	15,396.00	15,427.20	31.20	100.20	14,511.78
101-41500-122 FICA/MEDICARE (EMPLOYER)	15,704.00	15,704.00	15,253.55	( 450.45)	97.13	14,217.68
101-41500-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	34,564.00	34,686.00	34,526.34	( 159.66)	99.54	33,183.84
101-41500-132 FINANCE LONGEVITY PAY	8,405.00	.00	.00	.00	.00	.00
101-41500-133 FINANCE INS DEDUCTIBLE CONTRIB	3,000.00	3,000.00	1,912.54	( 1,087.46)	63.75	2,567.20
101-41500-151 WORKERS' COMPENSATION PREMIU	1,691.00	1,691.00	1,678.04	( 12.96)	99.23	1,004.29
101-41500-154 HRA/FLEX FEES	200.00	200.00	134.80	( 65.20)	67.40	136.00
<b>TOTAL PERSONAL SERVICES</b>	<b>275,833.00</b>	<b>275,955.00</b>	<b>275,254.36</b>	<b>( 700.64)</b>	<b>99.75</b>	<b>258,517.16</b>
<i>SUPPLIES</i>						
101-41500-201 OFFICE SUPPLIES - ACCESSORIES	1,600.00	2,000.00	1,764.39	( 235.61)	88.22	869.89
101-41500-204 STATIONARY, FORMS & ENVELOPES	3,500.00	3,500.00	3,170.98	( 329.02)	90.60	3,510.58
101-41500-209 SOFTWARE UPDATES	1,000.00	800.00	800.00	.00	100.00	775.00
101-41500-210 MISCELLANEOUS OPER SUPPLIES	500.00	300.00	.00	( 300.00)	.00	69.81
101-41500-240 SMALL TOOLS AND MINOR EQUIPME	3,000.00	3,000.00	197.00	( 2,803.00)	6.57	626.73
<b>TOTAL SUPPLIES</b>	<b>9,600.00</b>	<b>9,600.00</b>	<b>5,932.37</b>	<b>( 3,667.63)</b>	<b>61.80</b>	<b>5,852.01</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-41500-301 AUDITING AND ACCOUNTING	38,000.00	35,500.00	35,500.00	.00	100.00	36,000.00
101-41500-304 MISC PROFESSIONAL SERVICES	4,500.00	6,617.00	6,616.50	( .50)	99.99	3,588.00
101-41500-308 ISANTI CO ASSESSMENT MGMT FEE	1,000.00	691.00	691.00	.00	100.00	349.00
101-41500-309 EDP PROFESSIONAL SERVICES	7,000.00	7,000.00	6,621.00	( 379.00)	94.59	6,125.25
101-41500-313 IT MGMT & BACKUP	6,000.00	6,000.00	5,482.52	( 517.48)	91.38	5,330.40
101-41500-321 TELEPHONE/CELLULAR PHONES	540.00	540.00	540.00	.00	100.00	540.00
101-41500-331 TRAVEL/MEALS/LODGING	500.00	500.00	87.00	( 413.00)	17.40	15.00
101-41500-334 MILEAGE REIMBURSEMENT	300.00	300.00	125.76	( 174.24)	41.92	120.00
101-41500-351 LEGAL NOTICES/ORD PUBLISHING	600.00	600.00	368.35	( 231.65)	61.39	243.96
101-41500-360 INSURANCE AND BONDS	2,500.00	1,815.00	1,814.51	( .49)	99.97	1,302.50
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>60,940.00</b>	<b>59,563.00</b>	<b>57,846.64</b>	<b>( 1,716.36)</b>	<b>97.12</b>	<b>53,614.11</b>
<i>MISCELLANEOUS</i>						
101-41500-409 MAINT CONTRACTS - OFFICE EQUIP	18,000.00	17,068.00	16,266.00	( 802.00)	95.30	15,931.00
101-41500-420 WELLNESS ACTIVITIES	500.00	.00	.00	.00	.00	.00
101-41500-430 MISCELLANEOUS	250.00	250.00	.00	( 250.00)	.00	76.53
101-41500-433 DUES AND SUBSCRIPTIONS	1,750.00	1,750.00	1,242.00	( 508.00)	70.97	1,391.50
101-41500-440 SCHOOLS AND MEETINGS	3,000.00	3,000.00	443.00	( 2,557.00)	14.77	2,446.00
<b>TOTAL MISCELLANEOUS</b>	<b>23,500.00</b>	<b>22,068.00</b>	<b>17,951.00</b>	<b>( 4,117.00)</b>	<b>81.34</b>	<b>19,845.03</b>
<b>TOTAL FINANCE/MIS</b>	<b>369,873.00</b>	<b>367,186.00</b>	<b>356,984.37</b>	<b>( 10,201.63)</b>	<b>97.22</b>	<b>337,828.31</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>LEGAL</u>						
<i>OTHER SERVICES &amp; CHARGES</i>						
101-41610-304	LEGAL FEES	65,000.00	65,000.00	50,072.87 ( 14,927.13)	77.04	66,200.97
101-41610-305	PROSECUTION SERVICES	50,000.00	50,000.00	50,000.04 .04	100.00	45,293.27
101-41610-307	TOWNSHIP ANNEXATION PAYMENTS	11,000.00	11,000.00	1,420.82 ( 9,579.18)	12.92	245.70
	<i>TOTAL OTHER SERVICES &amp; CHARG</i>	<u>126,000.00</u>	<u>126,000.00</u>	<u>101,493.73 ( 24,506.27)</u>	<u>80.55</u>	<u>111,739.94</u>
	<b>TOTAL LEGAL</b>	<u><u>126,000.00</u></u>	<u><u>126,000.00</u></u>	<u><u>101,493.73 ( 24,506.27)</u></u>	<u><u>80.55</u></u>	<u><u>111,739.94</u></u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>BUILDING DEPARTMENT</b>						
<i>PERSONAL SERVICES</i>						
101-41920-101 FULL-TIME EMPLOYEES - REGULAR	214,128.00	214,903.00	203,027.33	( 11,875.67)	94.47	130,603.37
101-41920-121 PERA (EMPLOYER)	16,118.00	16,118.00	15,174.48	( 943.52)	94.15	9,602.57
101-41920-122 FICA/MEDICARE (EMPLOYER)	16,440.00	16,440.00	15,001.29	( 1,438.71)	91.25	9,627.46
101-41920-131 MEDICAL/DENTAL/LIFE	51,846.00	52,017.00	51,775.59	( 241.41)	99.54	35,220.92
101-41920-132 BLDG DEPT LONGEVITY PAY	775.00	.00	.00	.00	.00	.00
101-41920-133 BLDG DEPT INS DEDUCTIBLE CONTR	4,500.00	4,500.00	1,888.30	( 2,611.70)	41.96	.00
101-41920-151 WORKERS' COMPENSATION PREMIU	2,098.00	2,098.00	1,946.09	( 151.91)	92.76	645.67
101-41920-154 HRA/FLEX FEES	300.00	300.00	202.20	( 97.80)	67.40	160.20
<b>TOTAL PERSONAL SERVICES</b>	<b>306,205.00</b>	<b>306,376.00</b>	<b>289,015.28</b>	<b>( 17,360.72)</b>	<b>94.33</b>	<b>185,860.19</b>
<i>SUPPLIES</i>						
101-41920-201 OFFICE SUPPLIES	1,000.00	1,300.00	873.18	( 426.82)	67.17	1,467.80
101-41920-209 SOFTWARE UPDATES	500.00	500.00	753.11	253.11	150.62	146.88
101-41920-210 MISCELLANEOUS OPER SUPPLIES	800.00	800.00	339.60	( 460.40)	42.45	478.00
101-41920-212 GASOLINE/FUEL/LUBRICANTS/ADDIT	2,500.00	2,500.00	1,324.37	( 1,175.63)	52.97	719.57
101-41920-221 REPAIRS & MAINT SUPP VEH/EQUIP	1,000.00	1,000.00	811.23	( 188.77)	81.12	231.64
101-41920-240 SMALL TOOLS & MINOR EQUIPMENT	5,000.00	3,364.00	2,055.36	( 1,308.64)	61.10	2,918.81
<b>TOTAL SUPPLIES</b>	<b>10,800.00</b>	<b>9,464.00</b>	<b>6,156.85</b>	<b>( 3,307.15)</b>	<b>65.06</b>	<b>5,962.70</b>
<i>OTHER CHARGES &amp; SERVICES</i>						
101-41920-304 MISC. PROFESSIONAL FEES	750.00	.00	.00	.00	.00	273.50
101-41920-305 CONTRACTED BUILDING INSPECTIO	.00	2,421.00	2,420.55	( .45)	99.98	244,465.46
101-41920-313 IT MGMT & BACKUP	5,800.00	5,800.00	5,482.52	( 317.48)	94.53	5,330.40
101-41920-321 TELEPHONE/CELLULAR PHONES	1,800.00	1,500.00	480.01	( 1,019.99)	32.00	569.58
101-41920-331 TRAVEL/MEALS/LODGING	600.00	300.00	.00	( 300.00)	.00	.00
101-41920-334 MILEAGE REIMBURSEMENT	500.00	.00	.00	.00	.00	.00
101-41920-340 ADVERTISING	200.00	.00	.00	.00	.00	.00
101-41920-351 LEGAL NOTICES/ORDINANCE PUBLIS	200.00	200.00	.00	( 200.00)	.00	.00
101-41920-360 INSURANCE AND BONDS	2,800.00	2,940.00	2,939.03	( .97)	99.97	3,763.70
<b>TOTAL OTHER CHARGES &amp; SERVIC</b>	<b>12,650.00</b>	<b>13,161.00</b>	<b>11,322.11</b>	<b>( 1,838.89)</b>	<b>86.03</b>	<b>254,402.64</b>
<i>MISCELLANEOUS</i>						
101-41920-404 REPAIRS & MAINT LABOR VEH & EQ	250.00	250.00	150.37	( 99.63)	60.15	.00
101-41920-409 MAINT CONTRACTS-OFFICE EQUIP	2,900.00	2,900.00	2,685.00	( 215.00)	92.59	2,685.00
101-41920-430 MISCELLANEOUS	300.00	.00	62.57	62.57	.00	115.10
101-41920-432 CREDIT CARD FEES-BLDG PERMITS	500.00	25.00	15.95	( 9.05)	63.80	17.60
101-41920-433 DUES AND SUBSCRIPTIONS	1,400.00	1,000.00	700.00	( 300.00)	70.00	397.72
101-41920-440 SCHOOLS & MEETINGS	3,500.00	6,000.00	5,442.50	( 557.50)	90.71	565.00
<b>TOTAL MISCELLANEOUS</b>	<b>8,850.00</b>	<b>10,175.00</b>	<b>9,056.39</b>	<b>( 1,118.61)</b>	<b>89.01</b>	<b>3,780.42</b>
<b>TOTAL BUILDING DEPARTMENT</b>	<b>338,505.00</b>	<b>339,176.00</b>	<b>315,550.63</b>	<b>( 23,625.37)</b>	<b>93.03</b>	<b>450,005.95</b>

CITY OF CAMBRIDGE  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>ENGINEERING</u>						
<i>OTHER CHARGES &amp; SERVICES</i>						
101-41925-303 ENGINEERING FEES	40,000.00	40,000.00	35,653.55	( 4,346.45)	89.13	32,575.47
<i>TOTAL OTHER CHARGES &amp; SERVIC</i>	40,000.00	40,000.00	35,653.55	( 4,346.45)	89.13	32,575.47
TOTAL ENGINEERING	40,000.00	40,000.00	35,653.55	( 4,346.45)	89.13	32,575.47

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>PLANNING</b>						
<i>PERSONAL SERVICES</i>						
101-41935-101	200,269.00	204,992.00	205,637.78	645.78	100.32	176,031.22
101-41935-112	2,500.00	2,500.00	1,785.00	( 715.00)	71.40	2,520.00
101-41935-121	15,374.00	15,374.00	15,375.85	1.85	100.01	13,164.75
101-41935-122	15,684.00	15,684.00	15,344.88	( 339.12)	97.84	13,134.92
101-41935-131	43,210.00	43,287.00	43,085.71	( 201.29)	99.53	32,694.42
101-41935-132	4,723.00	.00	.00	.00	.00	.00
101-41935-133	3,750.00	3,750.00	2,196.00	( 1,554.00)	58.56	3,070.47
101-41935-151	2,042.00	2,042.00	2,058.32	16.32	100.80	1,009.51
101-41935-154	300.00	300.00	168.50	( 131.50)	56.17	130.95
<i>TOTAL PERSONAL SERVICES</i>	<i>287,852.00</i>	<i>287,929.00</i>	<i>285,652.04</i>	<i>( 2,276.96)</i>	<i>99.21</i>	<i>241,756.24</i>
<i>SUPPLIES</i>						
101-41935-201	2,100.00	2,100.00	1,604.06	( 495.94)	76.38	2,353.18
101-41935-204	150.00	150.00	.00	( 150.00)	.00	.00
101-41935-209	9,300.00	1,300.00	1,116.82	( 183.18)	85.91	1,508.32
101-41935-210	200.00	50.00	.00	( 50.00)	.00	.00
101-41935-212	350.00	500.00	417.85	( 82.15)	83.57	359.94
101-41935-221	350.00	430.00	429.93	( .07)	99.98	6.30
101-41935-240	2,500.00	2,500.00	805.12	( 1,694.88)	32.20	1,619.27
<i>TOTAL SUPPLIES</i>	<i>14,950.00</i>	<i>7,030.00</i>	<i>4,373.78</i>	<i>( 2,656.22)</i>	<i>62.22</i>	<i>5,847.01</i>
<i>OTHER CHARGES &amp; SERVICES</i>						
101-41935-301	2,500.00	2,500.00	56.00	( 2,444.00)	2.24	.00
101-41935-304	1,500.00	1,500.00	225.00	( 1,275.00)	15.00	190.63
101-41935-313	5,330.00	5,330.00	5,482.52	152.52	102.86	5,330.40
101-41935-331	600.00	600.00	468.42	( 131.58)	78.07	202.98
101-41935-334	250.00	250.00	30.79	( 219.21)	12.32	.00
101-41935-340	200.00	200.00	.00	( 200.00)	.00	.00
101-41935-351	1,500.00	1,500.00	180.23	( 1,319.77)	12.02	217.08
101-41935-360	12,000.00	10,877.00	10,876.92	( .08)	100.00	9,961.31
<i>TOTAL OTHER CHARGES &amp; SERVIC</i>	<i>23,880.00</i>	<i>22,757.00</i>	<i>17,319.88</i>	<i>( 5,437.12)</i>	<i>76.11</i>	<i>15,902.40</i>
<i>MISCELLANEOUS</i>						
101-41935-404	300.00	390.00	199.95	( 190.05)	51.27	.00
101-41935-409	5,100.00	5,100.00	2,990.00	( 2,110.00)	58.63	2,990.00
101-41935-430	1,000.00	.00	( 3,583.05)	( 3,583.05)	.00	51.36
101-41935-431	.00	3,000.00	2,749.46	( 250.54)	91.65	872.15
101-41935-433	1,000.00	1,300.00	771.00	( 529.00)	59.31	829.60
101-41935-440	2,700.00	2,700.00	2,001.26	( 698.74)	74.12	662.00
101-41935-489	1,200.00	1,200.00	.00	( 1,200.00)	.00	350.00
101-41935-490	5,000.00	5,000.00	.00	( 5,000.00)	.00	.00
<i>TOTAL MISCELLANEOUS</i>	<i>16,300.00</i>	<i>18,690.00</i>	<i>5,128.62</i>	<i>( 13,561.38)</i>	<i>27.44</i>	<i>5,755.11</i>

**CITY OF CAMBRIDGE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

FUND 101 - GENERAL FUND

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL PLANNING	342,982.00	336,406.00	312,474.32	( 23,931.68)	92.89	269,260.76

**CITY OF CAMBRIDGE**  
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**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>NEW CITY HALL BUILDING</u>						
<i>PERSONAL SERVICES</i>						
101-41950-101	29,193.00	29,905.00	30,064.10	159.10	100.53	29,731.60
101-41950-102	1,000.00	991.00	.00	( 991.00)	.00	.00
101-41950-121	2,318.00	2,318.00	2,247.87	( 70.13)	96.97	2,154.84
101-41950-122	2,364.00	2,364.00	2,219.90	( 144.10)	93.90	2,198.24
101-41950-131	8,642.00	8,650.00	8,605.65	( 44.35)	99.49	8,269.92
101-41950-132	712.00	.00	.00	.00	.00	.00
101-41950-133	750.00	750.00	.00	( 750.00)	.00	.00
101-41950-151	2,518.00	2,518.00	2,594.25	76.25	103.03	1,577.48
101-41950-154	100.00	100.00	33.70	( 66.30)	33.70	34.00
<i>TOTAL PERSONAL SERVICES</i>	<u>47,597.00</u>	<u>47,596.00</u>	<u>45,765.47</u>	<u>( 1,830.53)</u>	<u>96.15</u>	<u>43,966.08</u>
<i>SUPPLIES</i>						
101-41950-212	200.00	200.00	.00	( 200.00)	.00	.00
101-41950-215	9,000.00	6,500.00	4,852.98	( 1,647.02)	74.66	5,434.66
101-41950-240	1,500.00	4,000.00	3,687.70	( 312.30)	92.19	262.86
<i>TOTAL SUPPLIES</i>	<u>10,700.00</u>	<u>10,700.00</u>	<u>8,540.68</u>	<u>( 2,159.32)</u>	<u>79.82</u>	<u>5,697.52</u>
<i>OTHER SERVICES AND CHARGES</i>						
101-41950-321	19,000.00	19,000.00	18,731.00	( 269.00)	98.58	18,633.01
101-41950-360	2,100.00	3,531.00	3,530.14	( .86)	99.98	2,211.55
101-41950-381	14,000.00	14,000.00	10,535.71	( 3,464.29)	75.26	10,735.67
101-41950-382	5,000.00	7,225.00	6,465.47	( 759.53)	89.49	4,059.21
101-41950-383	7,500.00	7,500.00	4,270.19	( 3,229.81)	56.94	8,384.42
<i>TOTAL OTHER SERVICES AND CHA</i>	<u>47,600.00</u>	<u>51,256.00</u>	<u>43,532.51</u>	<u>( 7,723.49)</u>	<u>84.93</u>	<u>44,023.86</u>
<i>MISCELLANEOUS</i>						
101-41950-401	37,000.00	33,214.00	21,246.22	( 11,967.78)	63.97	32,897.33
101-41950-409	4,800.00	4,800.00	4,553.00	( 247.00)	94.85	4,513.00
101-41950-413	12,000.00	12,000.00	7,901.97	( 4,098.03)	65.85	8,354.47
101-41950-430	499.00	630.00	708.39	78.39	112.44	397.52
<i>TOTAL MISCELLANEOUS</i>	<u>54,299.00</u>	<u>50,644.00</u>	<u>34,409.58</u>	<u>( 16,234.42)</u>	<u>67.94</u>	<u>46,162.32</u>
<b>TOTAL NEW CITY HALL BUILDING</b>	<u><u>160,196.00</u></u>	<u><u>160,196.00</u></u>	<u><u>132,248.24</u></u>	<u><u>( 27,947.76)</u></u>	<u><u>82.55</u></u>	<u><u>139,849.78</u></u>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>POLICE DEPARTMENT</b>						
<i>PERSONAL SERVICES</i>						
101-42100-101 FULL-TIME EMPLOYEES - REGULAR	1,522,958.00	1,494,610.00	1,475,434.84	( 19,175.16)	98.72	1,423,095.40
101-42100-102 FULL-TIME EMPLOYEES - OVERTIME	100,000.00	140,000.00	120,475.78	( 19,524.22)	86.05	111,180.21
101-42100-104 TEMP/SEAS EMPLOYEES - REGULAR	20,000.00	5,000.00	2,557.97	( 2,442.03)	51.16	3,426.83
101-42100-110 HOURS WORKED HOLIDAY	35,000.00	40,000.00	35,589.78	( 4,410.22)	88.97	29,342.97
101-42100-117 SHIFT DIFFERENTIAL	9,636.00	9,636.00	10,614.81	978.81	110.16	11,300.30
101-42100-121 PERA (EMPLOYER)	295,203.00	295,203.00	272,126.81	( 23,076.19)	92.18	265,911.94
101-42100-122 FICA/MEDICARE (EMPLOYER)	32,905.00	32,905.00	30,765.22	( 2,139.78)	93.50	29,608.66
101-42100-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	362,717.00	317,000.00	314,944.60	( 2,055.40)	99.35	310,671.70
101-42100-132 POLICE LONGEVITY PAY	51,652.00	.00	.00	.00	.00	.00
101-42100-133 POLICE INS DEDUCTIBLE CONTRIB	28,500.00	28,500.00	12,927.74	( 15,572.26)	45.36	11,250.66
101-42100-151 WORKERS' COMPENSATION PREMIU	193,926.00	193,926.00	181,977.31	( 11,948.69)	93.84	89,182.17
101-42100-154 HRA/FLEX FEES	1,600.00	1,600.00	1,170.90	( 429.10)	73.18	1,235.90
<i>TOTAL PERSONAL SERVICES</i>	<u>2,654,097.00</u>	<u>2,558,380.00</u>	<u>2,458,585.76</u>	<u>( 99,794.24)</u>	<u>96.10</u>	<u>2,286,206.74</u>
<i>SUPPLIES</i>						
101-42100-201 OFFICE SUPPLIES - ACCESSORIES	2,000.00	2,000.00	1,213.76	( 786.24)	60.69	2,512.69
101-42100-202 DUPLICATING & COPYING SUPPLIES	1,500.00	1,500.00	302.59	( 1,197.41)	20.17	481.13
101-42100-209 SOFTWARE UPDATES	3,500.00	3,500.00	518.00	( 2,982.00)	14.80	250.00
101-42100-210 MISCELLANEOUS OPER SUPPLIES	3,000.00	3,500.00	2,491.75	( 1,008.25)	71.19	2,357.63
101-42100-212 GASOLINE/FUEL/LUB/ADDITIVES	50,000.00	60,000.00	51,265.34	( 8,734.66)	85.44	54,831.37
101-42100-213 AMMUNITION	4,500.00	4,500.00	4,498.91	( 1.09)	99.98	2,493.12
101-42100-214 CRIME SCENE SUPPLIES	4,000.00	4,000.00	136.84	( 3,863.16)	3.42	478.46
101-42100-217 PROMOTIONAL EVENTS/MCGRUFF E	4,000.00	4,000.00	4,479.69	479.69	111.99	5,088.27
101-42100-221 REPAIR & MAINT SUPP - VEH/EQ	15,000.00	20,000.00	23,450.40	3,450.40	117.25	15,178.57
101-42100-231 UNIFORM ALLOWANCE	22,000.00	22,000.00	15,468.58	( 6,531.42)	70.31	26,029.52
101-42100-232 UNIFORMS-RESERVES	1,800.00	1,800.00	.00	( 1,800.00)	.00	.00
101-42100-240 SMALL TOOLS AND MINOR EQUIP	20,800.00	20,800.00	11,567.74	( 9,232.26)	55.61	18,280.01
<i>TOTAL SUPPLIES</i>	<u>132,100.00</u>	<u>147,600.00</u>	<u>115,393.60</u>	<u>( 32,206.40)</u>	<u>78.18</u>	<u>127,980.77</u>
<i>OTHER SERVICES AND CHARGES</i>						
101-42100-304 MISC PROFESSIONAL SERVICES	7,500.00	10,068.00	15,271.06	5,203.06	151.68	13,597.18
101-42100-313 IT MGMT & BACKUP	25,000.00	25,000.00	24,424.28	( 575.72)	97.70	23,985.60
101-42100-321 TELEPHONE/CELLULAR PHONES	14,500.00	10,000.00	9,471.73	( 528.27)	94.72	13,394.51
101-42100-322 POSTAGE	600.00	600.00	.00	( 600.00)	.00	342.20
101-42100-331 TRAVEL/MEALS/LODGING	2,000.00	2,600.00	2,684.05	84.05	103.23	2,071.49
101-42100-334 MILEAGE REIMBURSEMENT	500.00	700.00	671.38	( 28.62)	95.91	171.41
101-42100-340 ADVERTISING	100.00	100.00	.00	( 100.00)	.00	.00
101-42100-360 INSURANCE AND BONDS	63,500.00	64,763.00	64,762.45	( .55)	100.00	59,961.60
101-42100-381 ELECTRIC UTILITIES	6,800.00	6,800.00	5,320.04	( 1,479.96)	78.24	5,521.20
101-42100-383 GAS UTILITIES	4,000.00	4,000.00	2,103.23	( 1,896.77)	52.58	4,129.65
<i>TOTAL OTHER SERVICES AND CHA</i>	<u>124,500.00</u>	<u>124,631.00</u>	<u>124,708.22</u>	<u>77.22</u>	<u>100.06</u>	<u>123,174.84</u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-42100-404 REPAIR & MAINT LABOR - VEH/EQ	10,000.00	17,000.00	17,961.24	961.24	105.65	11,325.77
101-42100-409 MAINT CONTRACTS - EQUIPMENT	26,000.00	26,000.00	21,673.24	( 4,326.76)	83.36	20,928.43
101-42100-410 POLICE RESERVE ACTIVITY	1,000.00	1,000.00	.00	( 1,000.00)	.00	.00
101-42100-411 POLICE-AUTO PAWN SERVICE	2,400.00	3,500.00	2,819.00	( 681.00)	80.54	2,442.13
101-42100-432 CREDIT CARD FEES-POLICE DEPT	50.00	50.00	.00	( 50.00)	.00	.00
101-42100-433 DUES AND SUBSCRIPTIONS	15,000.00	27,000.00	26,293.97	( 706.03)	97.39	14,225.36
101-42100-440 SCHOOLS AND MEETINGS	14,000.00	11,000.00	9,625.10	( 1,374.90)	87.50	11,504.05
<i>TOTAL MISCELLANEOUS</i>	<u>68,450.00</u>	<u>85,550.00</u>	<u>78,372.55</u>	<u>( 7,177.45)</u>	<u>91.61</u>	<u>60,425.74</u>
<b>TOTAL POLICE DEPARTMENT</b>	<u><u>2,979,147.00</u></u>	<u><u>2,916,161.00</u></u>	<u><u>2,777,060.13</u></u>	<u><u>( 139,100.87)</u></u>	<u><u>95.23</u></u>	<u><u>2,597,788.09</u></u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>FIRE DEPARTMENT</b>						
<i>PERSONAL SERVICES</i>						
101-42200-101	102,294.00	124,510.00	124,461.71	( 48.29)	99.96	98,683.73
101-42200-103	75,000.00	83,000.00	79,790.00	( 3,210.00)	96.13	62,881.00
101-42200-121	18,498.00	19,998.00	19,942.55	( 55.45)	99.72	17,197.79
101-42200-122	7,252.00	9,394.00	9,005.96	( 388.04)	95.87	6,276.20
101-42200-131	17,282.00	20,165.00	20,069.47	( 95.53)	99.53	16,578.00
101-42200-132	2,216.00	.00	.00	.00	.00	.00
101-42200-133	1,500.00	1,500.00	.00	( 1,500.00)	.00	225.00
101-42200-151	54,988.00	65,738.00	54,966.79	( 10,771.21)	83.61	37,549.89
101-42200-154	150.00	150.00	76.80	( 73.20)	51.20	68.00
<b>TOTAL PERSONAL SERVICES</b>	<b>279,180.00</b>	<b>324,455.00</b>	<b>308,313.28</b>	<b>( 16,141.72)</b>	<b>95.02</b>	<b>239,459.61</b>
<i>SUPPLIES</i>						
101-42200-201	50.00	139.00	442.61	303.61	318.42	70.32
101-42200-210	9,500.00	10,000.00	9,887.57	( 112.43)	98.88	7,249.30
101-42200-212	8,500.00	8,500.00	8,211.76	( 288.24)	96.61	9,349.97
101-42200-215	200.00	200.00	209.30	9.30	104.65	.00
101-42200-221	20,000.00	20,000.00	26,493.03	6,493.03	132.47	10,778.52
101-42200-223	2,000.00	2,000.00	609.52	( 1,390.48)	30.48	115.89
101-42200-231	10,000.00	32,000.00	32,211.34	211.34	100.66	15,669.15
101-42200-232	.00	.00	.00	.00	.00	23,056.28
101-42200-240	10,000.00	10,172.00	10,434.73	262.73	102.58	791.80
<b>TOTAL SUPPLIES</b>	<b>60,250.00</b>	<b>83,011.00</b>	<b>88,499.86</b>	<b>5,488.86</b>	<b>106.61</b>	<b>67,081.23</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-42200-304	15,000.00	16,091.00	17,203.81	1,112.81	106.92	15,188.65
101-42200-306	.00	112,396.00	112,395.61	( .39)	100.00	99,739.59
101-42200-307	10,000.00	10,000.00	10,000.00	.00	100.00	10,000.00
101-42200-313	5,600.00	5,600.00	5,482.52	( 117.48)	97.90	5,330.40
101-42200-321	1,400.00	1,400.00	1,115.23	( 284.77)	79.66	900.34
101-42200-331	1,000.00	1,822.00	1,821.42	( .58)	99.97	934.84
101-42200-334	300.00	380.00	360.25	( 19.75)	94.80	.00
101-42200-340	250.00	855.00	888.83	33.83	103.96	119.60
101-42200-360	7,500.00	9,296.00	9,295.53	( .47)	99.99	7,747.17
101-42200-381	18,000.00	15,000.00	14,079.96	( 920.04)	93.87	14,881.68
101-42200-382	600.00	600.00	555.12	( 44.88)	92.52	404.03
101-42200-383	5,000.00	5,000.00	4,787.08	( 212.92)	95.74	4,032.06
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>64,650.00</b>	<b>178,440.00</b>	<b>177,985.36</b>	<b>( 454.64)</b>	<b>99.75</b>	<b>159,278.36</b>

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

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-42200-401 REPAIR & MAINT LABOR - BLDGS	2,500.00	2,500.00	871.20	( 1,628.80)	34.85	912.50
101-42200-404 REPAIR & MAINT LABOR - VEH/EQ	16,000.00	26,000.00	26,522.36	522.36	102.01	5,991.74
101-42200-430 MISCELLANEOUS	.00	50.00	50.00	.00	100.00	.00
101-42200-433 DUES AND SUBSCRIPTIONS	1,700.00	1,700.00	1,273.82	( 426.18)	74.93	1,235.00
101-42200-440 SCHOOLS AND MEETINGS	6,000.00	.00	36.00	36.00	.00	2,635.00
101-42200-441 GRANT FUNDED SCHOOLS	.00	5,540.00	5,940.00	400.00	107.22	11,036.25
<i>TOTAL MISCELLANEOUS</i>	<u>26,200.00</u>	<u>35,790.00</u>	<u>34,693.38</u>	<u>( 1,096.62)</u>	<u>96.94</u>	<u>21,810.49</u>
<b>TOTAL FIRE DEPARTMENT</b>	<u><u>430,280.00</u></u>	<u><u>621,696.00</u></u>	<u><u>609,491.88</u></u>	<u><u>( 12,204.12)</u></u>	<u><u>98.04</u></u>	<u><u>487,629.69</u></u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>EMERGENCY MANAGEMENT</u>							
<i>SUPPLIES</i>							
101-42300-201	OFFICE SUPPLIES	100.00	100.00	.00	( 100.00)	.00	.00
101-42300-210	MISCELLANEOUS OPER SUPPLIES	500.00	500.00	500.00	.00	100.00	257.28
101-42300-240	SMALL TOOLS AND MINOR EQUIP	1,500.00	1,500.00	1,061.52	( 438.48)	70.77	2,186.62
	<i>TOTAL SUPPLIES</i>	2,100.00	2,100.00	1,561.52	( 538.48)	74.36	2,443.90
<i>OTHER SERVICES AND CHARGES</i>							
101-42300-331	TRAVEL/MEALS/LODGING	300.00	300.00	.00	( 300.00)	.00	.00
	<i>TOTAL OTHER SERVICES AND CHA</i>	300.00	300.00	.00	( 300.00)	.00	.00
<i>MISCELLANEOUS</i>							
101-42300-404	REPAIR & MAINT LABOR - VEH/EQ	.00	.00	291.00	291.00	.00	.00
101-42300-433	DUES AND SUBSCRIPTIONS	200.00	305.00	305.00	.00	100.00	305.00
101-42300-440	SCHOOLS AND MEETINGS	500.00	500.00	250.00	( 250.00)	50.00	.00
101-42300-489	OTHER CONTRACTED SERVICES	1,500.00	1,500.00	875.00	( 625.00)	58.33	775.00
	<i>TOTAL MISCELLANEOUS</i>	2,200.00	2,305.00	1,721.00	( 584.00)	74.66	1,080.00
<i>FUNCTION 9</i>							
101-42300-999	COVID 19 EMERGENCY MANAGEMEN	.00	81.00	80.80	( .20)	99.75	371.68
	<i>TOTAL FUNCTION 9</i>	.00	81.00	80.80	( .20)	99.75	371.68
	<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>4,600.00</b>	<b>4,786.00</b>	<b>3,363.32</b>	<b>( 1,422.68)</b>	<b>70.27</b>	<b>3,895.58</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>ANIMAL CONTROL</u>						
<i>OTHER SERVICES &amp; CHARGES</i>						
101-42700-310 ANIMAL CONTROL SERVICES	5,000.00	5,000.00	4,800.00	( 200.00)	96.00	4,800.00
<i>TOTAL OTHER SERVICES &amp; CHARG</i>	5,000.00	5,000.00	4,800.00	( 200.00)	96.00	4,800.00
<b>TOTAL ANIMAL CONTROL</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>4,800.00</b>	<b>( 200.00)</b>	<b>96.00</b>	<b>4,800.00</b>

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

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>STREETS</b>						
<i>PERSONAL SERVICES</i>						
101-43001-101 FULL-TIME EMPLOYEES - REGULAR	666,576.00	707,666.00	725,570.16	17,904.16	102.53	655,415.19
101-43001-102 FULL-TIME EMPLOYEES - OVERTIME	5,000.00	7,000.00	6,154.23	( 845.77)	87.92	5,059.49
101-43001-104 TEMP/SEAS EMPLOYEES REGULAR	52,064.00	30,682.00	30,681.69	( .31)	100.00	16,449.21
101-43001-105 TEMP/SEAS EMPLOYEES - OVERTIME	.00	25.00	24.41	( .59)	97.64	119.00
101-43001-111 OVERTIME-SNOWPLOWING	38,000.00	45,000.00	38,474.65	( 6,525.35)	85.50	28,366.02
101-43001-112 OVERTIME MOSQUITO SPRAYING	2,000.00	392.00	391.77	( .23)	99.94	646.57
101-43001-115 CALL-IN PAY	.00	650.00	576.27	( 73.73)	88.66	704.67
101-43001-121 PERA (EMPLOYER)	55,324.00	56,449.00	57,788.94	1,339.94	102.37	51,531.00
101-43001-122 FICA/MEDICARE (EMPLOYER)	60,414.00	61,562.00	59,715.22	( 1,846.78)	97.00	52,615.99
101-43001-123 CENTRAL PENSION FUND CONTRIB	16,640.00	16,640.00	17,192.25	552.25	103.32	16,261.65
101-43001-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	146,289.00	155,000.00	153,082.21	( 1,917.79)	98.76	143,776.17
101-43001-132 STREETS LONGEVITY PAY	26,090.00	.00	.00	.00	.00	.00
101-43001-133 STREETS INS DEDUCTIBLE CONTRIB	14,500.00	14,500.00	8,298.50	( 6,201.50)	57.23	5,325.45
101-43001-151 WORKERS' COMPENSATION PREMIU	82,030.00	82,030.00	75,407.49	( 6,622.51)	91.93	42,435.54
101-43001-154 HRA/FLEX FEES	750.00	750.00	668.66	( 81.34)	89.15	669.80
<i>TOTAL PERSONAL SERVICES</i>	<i>1,165,677.00</i>	<i>1,178,346.00</i>	<i>1,174,026.45</i>	<i>( 4,319.55)</i>	<i>99.63</i>	<i>1,019,375.75</i>
<i>SUPPLIES</i>						
101-43001-201 OFFICE SUPPLIES-ACCESSORIES	1,500.00	500.00	.00	( 500.00)	.00	395.48
101-43001-202 DUPLICATING AND COPYING SUPPLI	200.00	100.00	.00	( 100.00)	.00	178.14
101-43001-204 STATIONERY, FORMS & ENVELOPES	200.00	100.00	.00	( 100.00)	.00	.00
101-43001-209 SOFTWARE UPDATES	500.00	200.00	34.31	( 165.69)	17.16	24.48
101-43001-210 MISCELLANEOUS OPER SUPPLIES	10,000.00	14,000.00	17,827.73	3,827.73	127.34	14,682.72
101-43001-212 GASOLINE/FUEL/LUB/ADDITIVES	55,000.00	80,000.00	67,852.68	( 12,147.32)	84.82	82,026.31
101-43001-215 SHOP MAINTENANCE SUPPLIES	1,500.00	1,500.00	.00	( 1,500.00)	.00	1,359.64
101-43001-219 SNOW REMOVAL MATERIALS	70,000.00	80,000.00	77,026.93	( 2,973.07)	96.28	68,876.54
101-43001-221 REPAIR & MAINT SUPP-VEH/EQ	75,000.00	110,000.00	112,321.37	2,321.37	102.11	82,243.15
101-43001-224 REPAIR & MAINT-INFRASTRUCTURE	15,000.00	28,000.00	38,827.17	10,827.17	138.67	17,660.86
101-43001-226 SIGNS	15,000.00	8,000.00	6,794.41	( 1,205.59)	84.93	11,012.30
101-43001-240 SMALL TOOLS AND MINOR EQUIP	12,000.00	12,000.00	11,120.42	( 879.58)	92.67	10,275.52
<i>TOTAL SUPPLIES</i>	<i>255,900.00</i>	<i>334,400.00</i>	<i>331,805.02</i>	<i>( 2,594.98)</i>	<i>99.22</i>	<i>288,735.14</i>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES AND CHARGES</i>						
101-43001-304 MISC PROFESSIONAL FEES	3,500.00	3,500.00	3,095.25	( 404.75)	88.44	2,406.30
101-43001-313 IT MGMT & BACKUP	4,000.00	6,300.00	6,244.82	( 55.18)	99.12	6,608.15
101-43001-321 TELEPHONE/CELLULAR PHONES	6,000.00	6,000.00	4,761.96	( 1,238.04)	79.37	4,757.69
101-43001-331 TRAVEL/MEALS/LODGING	500.00	500.00	.00	( 500.00)	.00	.00
101-43001-334 MILEAGE REIMBURSEMENT	200.00	200.00	.00	( 200.00)	.00	.00
101-43001-340 ADVERTISING	400.00	400.00	11.03	( 388.97)	2.76	744.25
101-43001-360 INSURANCE AND BONDS	19,000.00	17,415.00	17,414.41	( .59)	100.00	16,799.30
101-43001-381 ELECTRIC UTILITIES	8,000.00	8,000.00	7,949.52	( 50.48)	99.37	7,090.98
101-43001-382 WATER/WASTEWATER UTILITIES	3,200.00	3,200.00	3,225.88	25.88	100.81	3,026.75
101-43001-383 GAS UTILITIES	14,000.00	20,000.00	19,006.55	( 993.45)	95.03	18,035.72
101-43001-384 REFUSE HAULING	3,500.00	3,500.00	3,548.15	48.15	101.38	1,963.09
101-43001-386 EV CHARGING STATION POWER	.00	8,000.00	5,475.50	( 2,524.50)	68.44	.00
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>62,300.00</b>	<b>77,015.00</b>	<b>70,733.07</b>	<b>( 6,281.93)</b>	<b>91.84</b>	<b>61,432.23</b>
<i>MISCELLANEOUS</i>						
101-43001-401 REPAIR & MAINT LABOR-BLDGS	2,000.00	2,000.00	739.00	( 1,261.00)	36.95	1,519.00
101-43001-404 REPAIR & MAINT LABOR-VEH/EQ	5,000.00	12,000.00	11,522.50	( 477.50)	96.02	13,487.67
101-43001-405 EMERG MGMT REP & MAINT	700.00	.00	.00	.00	.00	.00
101-43001-406 PAINTING AND STRIPING	30,000.00	27,653.00	27,652.28	( .72)	100.00	24,103.55
101-43001-407 BRIDGE REPAIR	2,000.00	.00	.00	.00	.00	.00
101-43001-408 SIDEWALK REPAIRS	5,000.00	6,800.00	6,800.00	.00	100.00	2,432.00
101-43001-413 BNSF PARKING LEASE	3,100.00	3,384.00	3,383.24	( .76)	99.98	3,284.69
101-43001-414 EQUIPMENT RENTAL	8,000.00	8,000.00	6,500.00	( 1,500.00)	81.25	6,571.87
101-43001-417 RENTALS - UNIFORMS	8,000.00	10,000.00	9,157.00	( 843.00)	91.57	8,717.17
101-43001-430 MISCELLANEOUS	1,000.00	.00	.00	.00	.00	.00
101-43001-433 DUES AND SUBSCRIPTIONS	1,000.00	460.00	513.39	53.39	111.61	789.55
101-43001-440 SCHOOLS AND MEETINGS	1,500.00	1,500.00	565.00	( 935.00)	37.67	120.00
101-43001-443 CITY GARDEN/FLOWER OPER EXP	1,000.00	405.00	404.64	( .36)	99.91	.00
101-43001-444 INSECT CONTROL	18,000.00	14,078.00	14,077.86	( .14)	100.00	9,942.11
101-43001-445 DISEASED TREE PROGRAM	15,000.00	22,000.00	11,015.25	( 10,984.75)	50.07	4,707.00
101-43001-446 WEED CONTROL	5,000.00	3,576.00	3,575.87	( .13)	100.00	3,533.13
101-43001-447 DOWNTOWN DECORATIONS	15,000.00	10,000.00	8,483.27	( 1,516.73)	84.83	12,856.12
101-43001-449 SOD REPLACEMENT PROJECT	5,000.00	.00	.00	.00	.00	.00
101-43001-489 OTHER CONTRACTED SERVICES	15,000.00	20,000.00	14,540.18	( 5,459.82)	72.70	17,236.24
<b>TOTAL MISCELLANEOUS</b>	<b>141,300.00</b>	<b>141,856.00</b>	<b>118,929.48</b>	<b>( 22,926.52)</b>	<b>83.84</b>	<b>109,300.10</b>
<b>TOTAL STREETS</b>	<b>1,625,177.00</b>	<b>1,731,617.00</b>	<b>1,695,494.02</b>	<b>( 36,122.98)</b>	<b>97.91</b>	<b>1,478,843.22</b>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>PARKS &amp; RECREATION</b>						
<i>PERSONAL SERVICES</i>						
101-45200-101	167,918.00	157,121.00	143,736.33	( 13,384.67)	91.48	137,890.73
101-45200-102	2,000.00	2,000.00	304.34	( 1,695.66)	15.22	278.95
101-45200-104	42,778.00	35,000.00	29,655.85	( 5,344.15)	84.73	25,538.42
101-45200-105	.00	.00	.00	.00	.00	66.78
101-45200-112	3,000.00	3,000.00	702.50	( 2,297.50)	23.42	947.50
101-45200-121	13,059.00	11,934.00	10,778.52	( 1,155.48)	90.32	10,429.84
101-45200-122	16,819.00	15,672.00	12,991.09	( 2,680.91)	82.89	12,237.71
101-45200-123	4,160.00	4,160.00	3,269.32	( 890.68)	78.59	3,379.44
101-45200-131	38,686.00	36,000.00	33,234.44	( 2,765.56)	92.32	29,910.77
101-45200-132	4,203.00	.00	.00	.00	.00	.00
101-45200-133	3,750.00	3,750.00	1,397.19	( 2,352.81)	37.26	1,394.47
101-45200-151	17,489.00	17,489.00	15,591.50	( 1,897.50)	89.15	7,255.34
101-45200-154	.00	150.00	146.20	( 3.80)	97.47	143.75
<i>TOTAL PERSONAL SERVICES</i>	<i>313,862.00</i>	<i>286,276.00</i>	<i>251,807.28</i>	<i>( 34,468.72)</i>	<i>87.96</i>	<i>229,473.70</i>
<i>SUPPLIES</i>						
101-45200-210	12,000.00	12,000.00	10,148.87	( 1,851.13)	84.57	6,635.62
101-45200-212	15,000.00	20,000.00	15,543.14	( 4,456.86)	77.72	18,220.68
101-45200-221	10,000.00	10,000.00	11,683.79	1,683.79	116.84	15,421.58
101-45200-223	15,000.00	37,000.00	34,984.70	( 2,015.30)	94.55	17,453.31
101-45200-226	1,000.00	.00	.00	.00	.00	1,110.38
101-45200-228	.00	.00	505.76	505.76	.00	.00
101-45200-230	1,000.00	192.00	191.74	( .26)	99.86	348.90
101-45200-240	4,000.00	4,000.00	3,728.62	( 271.38)	93.22	1,611.98
<i>TOTAL SUPPLIES</i>	<i>58,000.00</i>	<i>83,192.00</i>	<i>76,786.62</i>	<i>( 6,405.38)</i>	<i>92.30</i>	<i>60,802.45</i>
<i>OTHER SERVICES AND CHARGES</i>						
101-45200-304	1,000.00	1,000.00	1,134.63	134.63	113.46	990.90
101-45200-305	500.00	.00	.00	.00	.00	800.00
101-45200-321	1,000.00	1,000.00	828.60	( 171.40)	82.86	828.18
101-45200-340	200.00	200.00	.00	( 200.00)	.00	.00
101-45200-351	200.00	200.00	9.95	( 190.05)	4.98	30.98
101-45200-360	32,000.00	15,753.00	15,752.23	( .77)	100.00	24,261.60
101-45200-381	75,000.00	75,000.00	77,323.99	2,323.99	103.10	60,100.37
101-45200-382	15,000.00	15,000.00	6,657.86	( 8,342.14)	44.39	3,805.76
101-45200-383	2,000.00	2,000.00	1,166.55	( 833.45)	58.33	1,087.39
101-45200-384	500.00	500.00	526.80	26.80	105.36	351.20
101-45200-386	2,500.00	.00	.00	.00	.00	.00
<i>TOTAL OTHER SERVICES AND CHA</i>	<i>129,900.00</i>	<i>110,653.00</i>	<i>103,400.61</i>	<i>( 7,252.39)</i>	<i>93.45</i>	<i>92,256.38</i>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-45200-401 REPAIR & MAINT LABOR - BLDGS	6,000.00	10,000.00	8,834.15	( 1,165.85)	88.34	9,728.09
101-45200-415 RENTALS - OTHER EQUIPMENT	9,000.00	9,000.00	7,660.45	( 1,339.55)	85.12	8,446.11
101-45200-417 RENTALS - UNIFORMS	800.00	1,000.00	967.52	( 32.48)	96.75	911.30
101-45200-445 WEED CONTROL AND FERTILIZER	20,000.00	12,633.00	10,632.78	( 2,000.22)	84.17	6,964.74
101-45200-485 PROPERTY TAXES	.00	.00	6,394.00	6,394.00	.00	.00
101-45200-495 SKI TRAIL MAINTENANCE AGREEMEN	5,000.00	3,675.00	3,675.00	.00	100.00	2,435.50
101-45200-496 PARKS ARTS & PROGRAMMING	30,000.00	23,792.00	23,927.86	135.86	100.57	26,882.75
<i>TOTAL MISCELLANEOUS</i>	70,800.00	60,100.00	62,091.76	1,991.76	103.31	55,368.49
<b>TOTAL PARKS &amp; RECREATION</b>	<b>572,562.00</b>	<b>540,221.00</b>	<b>494,086.27</b>	<b>( 46,134.73)</b>	<b>91.46</b>	<b>437,901.02</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>LIBRARY</b>						
<i>SUPPLIES</i>						
101-45400-210 MISCELLANEOUS OPER SUPPLIES	3,500.00	7,500.00	6,066.61	( 1,433.39)	80.89	5,906.18
101-45400-223 REPAIR & MAINT SUPP - BLDG/INF	5,000.00	2,500.00	1,808.07	( 691.93)	72.32	1,033.64
101-45400-240 SMALL TOOLS & MINOR EQUIP	1,000.00	1,500.00	1,308.05	( 191.95)	87.20	.00
<i>TOTAL SUPPLIES</i>	<u>9,500.00</u>	<u>11,500.00</u>	<u>9,182.73</u>	<u>( 2,317.27)</u>	<u>79.85</u>	<u>6,939.82</u>
<i>OTHER SERVICES AND CHARGES</i>						
101-45400-360 INSURANCE AND BONDS	5,500.00	9,982.00	9,981.42	( .58)	99.99	5,897.55
101-45400-381 ELECTRIC UTILITIES	34,000.00	32,000.00	31,773.68	( 226.32)	99.29	32,713.28
101-45400-382 WATER/WASTEWATER UTILITIES	2,500.00	4,800.00	3,015.13	( 1,784.87)	62.82	2,564.98
101-45400-383 GAS UTILITIES	6,000.00	8,000.00	6,786.69	( 1,213.31)	84.83	6,790.67
101-45400-384 REFUSE HAULING	1,800.00	1,800.00	1,067.20	( 732.80)	59.29	901.48
<i>TOTAL OTHER SERVICES AND CHA</i>	<u>49,800.00</u>	<u>56,582.00</u>	<u>52,624.12</u>	<u>( 3,957.88)</u>	<u>93.01</u>	<u>48,867.96</u>
<i>MISCELLANEOUS</i>						
101-45400-401 REPAIR & MAINT LABOR - BLDGS	4,000.00	4,000.00	2,604.99	( 1,395.01)	65.12	1,217.04
101-45400-404 REPAIR & MAINT LABOR-CAMB LIBR	60,000.00	60,000.00	58,261.56	( 1,738.44)	97.10	56,634.74
101-45400-409 MAINT CONTRACTS - BLDG & EQUIP	5,000.00	5,000.00	3,219.20	( 1,780.80)	64.38	4,273.37
101-45400-430 MISCELLANEOUS	500.00	500.00	.00	( 500.00)	.00	.00
<i>TOTAL MISCELLANEOUS</i>	<u>69,500.00</u>	<u>69,500.00</u>	<u>64,085.75</u>	<u>( 5,414.25)</u>	<u>92.21</u>	<u>62,125.15</u>
<b>TOTAL LIBRARY</b>	<u><u>128,800.00</u></u>	<u><u>137,582.00</u></u>	<u><u>125,892.60</u></u>	<u><u>( 11,689.40)</u></u>	<u><u>91.50</u></u>	<u><u>117,932.93</u></u>

CITY OF CAMBRIDGE  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

FUND 101 - GENERAL FUND

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>TRANSFERS OUT</u>							
<i>TRANSFERS</i>							
101-49300-720	TRANSFERS OUT - OPER TRANSFER	543,211.00	936,484.00	936,484.00	.00	100.00	1,659,767.77
	<i>TOTAL TRANSFERS</i>	543,211.00	936,484.00	936,484.00	.00	100.00	1,659,767.77
	TOTAL TRANSFERS OUT	543,211.00	936,484.00	936,484.00	.00	100.00	1,659,767.77

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	8,159,123.00	8,759,098.00	8,367,016.85			8,535,044.22
NET REVENUES OVER EXPENDITURE	.00	7,414.00	665,297.81			168,648.76

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 211 - AIRPORT OPERATING FUND**

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<u>REVENUE</u>	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
INTERGOVERNMENTAL REVENUES	.00	.00	11,054.00	( 11,054.00)	.00	33,946.00
CHARGES FOR SERVICES	87,000.00	87,000.00	105,168.30	( 18,168.30)	120.88	130,748.43
OTHER	.00	.00	1,975.89	( 1,975.89)	.00	.00
OTHER FINANCING SOURCES	45,883.00	45,883.00	45,883.00	.00	100.00	.00
TOTAL FUND REVENUE	<u>132,883.00</u>	<u>132,883.00</u>	<u>164,081.19</u>	<u>( 31,198.19)</u>	<u>123.48</u>	<u>164,694.43</u>
<u>EXPENDITURES</u>						
AIRPORT OPERATING						
AIRPORT OPERATING	132,883.00	132,883.00	117,585.61	15,297.39	88.49	157,546.11
TOTAL AIRPORT OPERATING	<u>132,883.00</u>	<u>132,883.00</u>	<u>117,585.61</u>	<u>15,297.39</u>	<u>88.49</u>	<u>157,546.11</u>
TOTAL FUND EXPENDITURES	<u>132,883.00</u>	<u>132,883.00</u>	<u>117,585.61</u>	<u>15,297.39</u>	<u>88.49</u>	<u>157,546.11</u>
NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>46,495.58</u>	<u>( 46,495.58)</u>		<u>7,148.32</u>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>INTERGOVERNMENTAL REVENUES</u>						
211-33180 AIRPORT ARPA A3001-C3 GRANTREV	.00	.00	11,054.00	( 11,054.00)	.00	20,946.00
211-33181 AIRPORT CRRSA3001-C2 GRANT REV	.00	.00	.00	.00	.00	13,000.00
<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>.00</b>	<b>.00</b>	<b>11,054.00</b>	<b>( 11,054.00)</b>	<b>.00</b>	<b>33,946.00</b>
<u>CHARGES FOR SERVICES</u>						
211-34920 HANGER LEASE & TIE DOWN FEES	14,000.00	14,000.00	13,437.30	562.70	95.98	13,212.30
211-34921 MAINT REIMBURSEMENT - STATE	21,000.00	21,000.00	16,663.30	4,336.70	79.35	42,639.75
211-34925 AIRPLANE FUEL SALES	52,000.00	52,000.00	75,067.70	( 23,067.70)	144.36	74,896.38
<b>TOTAL CHARGES FOR SERVICES</b>	<b>87,000.00</b>	<b>87,000.00</b>	<b>105,168.30</b>	<b>( 18,168.30)</b>	<b>120.88</b>	<b>130,748.43</b>
<u>OTHER</u>						
211-36210 INTEREST EARNINGS	.00	.00	1,975.89	( 1,975.89)	.00	.00
<b>TOTAL OTHER</b>	<b>.00</b>	<b>.00</b>	<b>1,975.89</b>	<b>( 1,975.89)</b>	<b>.00</b>	<b>.00</b>
<u>OTHER FINANCING SOURCES</u>						
211-39203 TRANSFERS IN - OPERATING	45,883.00	45,883.00	45,883.00	.00	100.00	.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>45,883.00</b>	<b>45,883.00</b>	<b>45,883.00</b>	<b>.00</b>	<b>100.00</b>	<b>.00</b>
<b>TOTAL FUND REVENUE</b>	<b>132,883.00</b>	<b>132,883.00</b>	<b>164,081.19</b>			<b>164,694.43</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>AIRPORT OPERATING</b>						
<i>PERSONAL SERVICES</i>						
211-49000-101 FULL-TIME EMPLOYEES - REGULAR	14,495.00	14,495.00	18,020.63	3,525.63	124.32	22,146.36
211-49000-104 TEMP/SEAS EMPLOYEES - REGULAR	20,000.00	20,000.00	.00	( 20,000.00)	.00	.00
211-49000-111 OVERTIME SNOWPLOWING	.00	.00	419.94	419.94	.00	116.01
211-49000-121 PERA (EMPLOYER)	2,587.00	2,587.00	1,343.51	( 1,243.49)	51.93	1,663.22
211-49000-122 FICA/MEDICARE (EMPLOYER)	2,639.00	2,639.00	1,332.88	( 1,306.12)	50.51	1,659.51
211-49000-123 CENTRAL PENSION FUND CONTRIB	500.00	500.00	63.81	( 436.19)	12.76	217.12
211-49000-131 MEDICAL/DENTAL/LIFE	2,577.00	2,577.00	2,574.33	( 2.67)	99.90	2,473.80
211-49000-132 PARKS LONGEVITY PAY	683.00	683.00	.00	( 683.00)	.00	.00
211-49000-133 AIRPORT INS DEDUCTIBLE CONTRIB	180.00	180.00	.00	( 180.00)	.00	.00
211-49000-151 WORKERS' COMPENSATION PREMIU	1,583.00	1,583.00	.00	( 1,583.00)	.00	.00
<b>TOTAL PERSONAL SERVICES</b>	<b>45,244.00</b>	<b>45,244.00</b>	<b>23,755.10</b>	<b>( 21,488.90)</b>	<b>52.50</b>	<b>28,276.02</b>
<i>SUPPLIES</i>						
211-49000-210 MISCELLANEOUS OPER SUPPLIES	1,000.00	1,000.00	735.39	( 264.61)	73.54	549.86
211-49000-212 GASOLINE/FUEL/ADDATIVES	100.00	100.00	.00	( 100.00)	.00	.00
211-49000-215 SHOP MAINTENANCE SUPPLIES	500.00	500.00	.00	( 500.00)	.00	.00
211-49000-221 REPAIR/MAINT VEHICLES & EQUIP	5,000.00	5,000.00	11,748.50	6,748.50	234.97	5,335.50
211-49000-223 REPAIR & MAINT SUPP - BLDGS	1,000.00	1,000.00	419.44	( 580.56)	41.94	17.18
211-49000-226 SIGNS	500.00	500.00	.00	( 500.00)	.00	.00
211-49000-228 REPAIR & MAINT SUPP - INFRAST	1,500.00	1,500.00	230.61	( 1,269.39)	15.37	2,108.99
211-49000-251 AIRPLANE FUEL COST OF SALES	50,000.00	50,000.00	64,578.50	14,578.50	129.16	75,944.17
<b>TOTAL SUPPLIES</b>	<b>59,600.00</b>	<b>59,600.00</b>	<b>77,712.44</b>	<b>18,112.44</b>	<b>130.39</b>	<b>83,955.70</b>
<i>OTHER SERVICES &amp; CHARGES</i>						
211-49000-321 TELEPHONE/CELLULAR PHONES	1,560.00	1,560.00	1,512.05	( 47.95)	96.93	1,507.25
211-49000-331 TRAVEL/MEALS/LODGING	200.00	200.00	.00	( 200.00)	.00	.00
211-49000-351 LEGAL NOTICES/ORD PUBLISHING	200.00	200.00	.00	( 200.00)	.00	180.20
211-49000-360 INSURANCE AND BONDS	3,600.00	3,600.00	3,303.94	( 296.06)	91.78	3,483.85
211-49000-381 ELECTRIC UTILITIES	11,000.00	11,000.00	4,941.76	( 6,058.24)	44.93	5,311.30
211-49000-383 GAS UTILITIES	4,000.00	4,000.00	1,481.47	( 2,518.53)	37.04	2,593.59
<b>TOTAL OTHER SERVICES &amp; CHARG</b>	<b>20,560.00</b>	<b>20,560.00</b>	<b>11,239.22</b>	<b>( 9,320.78)</b>	<b>54.67</b>	<b>13,076.19</b>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
211-49000-401 REPAIR & MAINT LABOR - BLDGS	1,000.00	1,000.00	.00	( 1,000.00)	.00	.00
211-49000-403 REPAIR & MAINT LABOR - INFRAST	3,000.00	3,000.00	780.00	( 2,220.00)	26.00	28,323.00
211-49000-404 REPAIR & MAINT LABOR - VEH/EQ	1,000.00	1,000.00	1,893.00	893.00	189.30	406.25
211-49000-408 MAINT CONTRACTS - MACH/EQUIP	.00	.00	.00	.00	.00	551.25
211-49000-430 MISCELLANEOUS	379.00	379.00	.00	( 379.00)	.00	.00
211-49000-433 DUES AND SUBSCRIPTIONS	300.00	300.00	215.00	( 85.00)	71.67	264.00
211-49000-440 SCHOOLS AND MEETINGS	300.00	300.00	.00	( 300.00)	.00	.00
211-49000-441 STATE PERMITS & FEES	500.00	500.00	400.00	( 100.00)	80.00	407.50
211-49000-489 OTHER CONTRACTED SERVICES	1,000.00	1,000.00	1,590.85	590.85	159.09	2,286.20
<i>TOTAL MISCELLANEOUS</i>	<u>7,479.00</u>	<u>7,479.00</u>	<u>4,878.85</u>	<u>( 2,600.15)</u>	<u>65.23</u>	<u>32,238.20</u>
<b>TOTAL AIRPORT OPERATING</b>	<u><u>132,883.00</u></u>	<u><u>132,883.00</u></u>	<u><u>117,585.61</u></u>	<u><u>( 15,297.39)</u></u>	<u><u>88.49</u></u>	<u><u>157,546.11</u></u>

**CITY OF CAMBRIDGE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	132,883.00	132,883.00	117,585.61			157,546.11
NET REVENUES OVER EXPENDITURE	.00	.00	46,495.58			7,148.32

CITY OF CAMBRIDGE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

FUNDS 303-397 - DEBT SERVICE

DRAFT

	ADOPTED BUDGET	AMENDED BUDGET	UNUSED/ YTD ACTUAL	% OF UNEARNED
<u>PROPERTY TAX</u>				
31010 CURRENT	596,147.00	596,147.00	606,144.71	( 9,997.71)
31020 DELINQUENT	.00	.00	1,243.14	( 1,243.14)
	596,147.00	596,147.00	607,387.85	( 11,240.85)
<u>SPECIAL ASSESSMENTS</u>				
36100 PREPAID	.00	.00	37,235.01	( 37,235.01)
36101/36102 "PRINCIPAL, INT & PENALTIES"	393,993.00	393,993.00	356,866.99	37,126.01
	393,993.00	393,993.00	394,102.00	( 109.00)
<u>OTHER FINANCING SOURCES</u>				
36210 INTEREST EARNINGS	.00	.00	79,284.70	( 79,284.70)
	.00	.00	79,284.70	( 79,284.70)
<u>TRANSFERS</u>				
39200-39204 GENERAL FUND TRANSFER IN	800,000.00	800,000.00	800,000.00	.00
	800,000.00	800,000.00	800,000.00	.00
 TOTAL REVENUE	 1,790,140.00	 1,790,140.00	 1,880,774.55	 ( 90,634.55)

**CITY OF CAMBRIDGE**  
**EXPENSES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUNDS 303-397 - DEBT SERVICE**

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
<u>DEBT SERVICE</u>						
47000601-610	PRINCIPAL	1,155,000.00	1,155,000.00	1,155,000.00	.00	
47000611	INTEREST	447,025.00	447,025.00	447,025.02	.02	100.00
47000620	OTHER FEES	7,225.00	7,225.00	5,673.28	( 1,551.72)	78.52
		<u>1,609,250.00</u>	<u>1,609,250.00</u>	<u>1,607,698.30</u>	<u>( 1,551.70)</u>	<u>99.90</u>
TOTAL EXPENSES		<u>1,609,250.00</u>	<u>1,609,250.00</u>	<u>1,607,698.30</u>	<u>( 1,551.70)</u>	<u>99.90</u>
NET REVENUES						
OVER(UNDER) EXPENSES		<u>180,890.00</u>	<u>180,890.00</u>	<u>273,076.25</u>		

DRAFT

**CITY OF CAMBRIDGE**  
**REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUNDS 400-499 - CAPITAL PROJECTS**

DRAFT

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
<u>SPECIAL ASSESSMENTS &amp; TAXES</u>						
36101/36102	"PRINCIPAL, INT & PENALTIES"	18,507.00	18,507.00	3,807.65	14,699.35	20.57
		18,507.00	18,507.00	3,807.65	14,699.35	20.57
<u>CHARGES FOR SERVICE</u>						
362XX	CONTRACTED SERVICES	39,333.00	39,333.00	49,610.00	( 10,277.00)	126.13
37XXX,34404	AREA CHARGES & PARK DEDICATION FEES	.00	.00	691,462.00	( 691,462.00)	.00
		39,333.00	39,333.00	741,072.00	( 701,739.00)	1,884.10
<u>INTERGOVERNMENTAL</u>						
33419-33429	STATE AID	134,400.00	134,400.00	731,746.19	( 597,346.19)	544.45
33160-33169	FEDERAL AID	2,065,950.00	2,065,950.00	1,481,203.27	584,746.73	71.70
		2,200,350.00	2,200,350.00	2,212,949.46	( 12,599.46)	100.57
<u>OTHER FINANCING SOURCES</u>						
36210	INTEREST EARNINGS	2,350.00	2,350.00	468,076.15	( 465,726.15)	19,918.13
36501	PROPERTY SALES	.00	.00	20,312.30	( 20,312.30)	.00
36230	DONATIONS	70,000.00	70,000.00	135,850.00	( 65,850.00)	194.07
32299	UTILITY PERMITS	2,000.00	2,000.00	11,002.24	( 9,002.24)	550.11
		74,350.00	74,350.00	635,240.69	( 560,890.69)	854.39
<u>TRANSFERS</u>						
39200-39204	GENERAL FUND TRANSFER IN	510,688.00	510,688.00	1,249,206.57	( 738,518.57)	244.61
		510,688.00	510,688.00	1,249,206.57	( 738,518.57)	244.61
	<b>TOTAL REVENUE</b>	<b>2,843,228.00</b>	<b>2,843,228.00</b>	<b>4,842,276.37</b>	<b>( 1,999,048.37)</b>	<b>170.31</b>

**CITY OF CAMBRIDGE**  
**EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUNDS 400-499 - CAPITAL PROJECTS**

DRAFT

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
401-48000-720 TRANSFERS OUT TO OTHER FUNDS	125,000.00	125,000.00	100,000.00	( 25,000.00)	80.00
402-49300-720 TRANSFERS OUT- OPERATING TRANS	130,000.00	130,000.00	130,000.00	.00	100.00
415-45200-560 PARK IMPROVEMENTS	10,000.00	10,000.00	15,568.53	5,568.53	155.69
415-45200-580 OTHER EQUIPMENT	10,000.00	10,000.00	.00	( 10,000.00)	.00
415-45200-591 CITY PARK IMPROVEMENTS	.00	.00	168.00	168.00	.00
417-42100-550 VEHICLES	110,000.00	110,000.00	50,757.62	( 59,242.38)	46.14
417-42100-551 SQUAD CAMERA	11,000.00	11,000.00	12,650.00	1,650.00	115.00
417-42100-580 OTHER EQUIPMENT	.00	.00	197,925.08	197,925.08	.00
417-42100-590 EMERGENCY OPERATIONS	6,000.00	6,000.00	.00	( 6,000.00)	.00
418-43001-550 PW VEHICLES & EQUIPMENT	164,000.00	164,000.00	40,590.00	( 123,410.00)	24.75
419-41320-580 ADMIN OTHER EQUIPMENT	10,000.00	10,000.00	.00	( 10,000.00)	.00
419-41320-581 CITY HALL BUILDING PROJECT	196,000.00	196,000.00	.00	( 196,000.00)	.00
419-41500-570 FINANCE OFFICE EQUIPMENT	12,500.00	12,500.00	.00	( 12,500.00)	.00
419-41920-540 COMM DEV VEHICLE	27,000.00	27,000.00	26,239.00	( 761.00)	97.18
419-41920-580 OTHER EQUIPMENT	16,000.00	16,000.00	.00	( 16,000.00)	.00
420-42200-540 EQUIPMENT	.00	.00	22,622.04	22,622.04	.00
420-42200-550 VEHICLES	665,000.00	665,000.00	49,247.80	( 615,752.20)	7.41
420-42200-565 FIRE HALL BLDG IMPROV/REPAIR	.00	.00	14,356.50	14,356.50	.00
422-49300-720 TRANSFER OUT	.00	.00	215,265.57	215,265.57	.00
423-48000-530 C-I BIKE TRAIL IMPROVEMENTS	50,000.00	50,000.00	.00	( 50,000.00)	.00
443-48000-223 STREET CRACK SEALING	70,000.00	70,000.00	70,000.00	.00	100.00
443-48000-224 STREET SEAL COATING	40,000.00	40,000.00	25,000.00	( 15,000.00)	62.50
443-48000-225 PVMT MGMT OVERLAYS	140,000.00	140,000.00	14,949.00	( 125,051.00)	10.68
443-48000-226 DOWNTOWN PAVER/TREE REPAIR	50,000.00	50,000.00	48,710.05	( 1,289.95)	97.42
443-48000-535 SECOND AVESW CONSTRUCTION & EN	.00	.00	580,103.31	580,103.31	.00
443-48000-536 CITY PARKING LOT REHAB	.00	.00	157,854.94	157,854.94	.00
444-48000-303 ENGINEERING FEES	.00	.00	238,860.00	238,860.00	.00
444-48000-530 IMPR OTHER THAN BUILDINGS	2,303,000.00	2,303,000.00	1,397,435.52	( 905,564.48)	60.68
484-48000-303 ENGINEERING EXP	.00	.00	207,677.12	207,677.12	.00
484-48000-307 ENGINEERING EXP-CENTRAL AVE TR	.00	.00	32,645.55	32,645.55	.00
484-48000-351 LEGAL NOTICE/PUBLISHING	.00	.00	55.72	55.72	.00
486-48000-303 ENGINEERING EXP	.00	.00	113,606.62	113,606.62	.00
499-48000-210 MISCELLANEOUS OPER SUPPLIES	.00	.00	1,499.80	1,499.80	.00
499-48000-305 DOWNTOWN WAYFINDING STUDY	.00	.00	22,495.75	22,495.75	.00
499-48000-306 LAKE FANNY PARK MASTER PLAN	.00	.00	12,114.50	12,114.50	.00
499-48000-510 LAND PURCHASE	.00	.00	315,265.57	315,265.57	.00
<b>TOTAL FUND EXPENDITURES</b>	<b>4,145,500.00</b>	<b>4,145,500.00</b>	<b>4,113,663.59</b>	<b>( 31,836.41)</b>	<b>99.23</b>
<b>TOTAL EXPENDITURES</b>	<b>4,145,500.00</b>	<b>4,145,500.00</b>	<b>4,113,663.59</b>	<b>( 31,836.41)</b>	<b>99.23</b>
<b>NET REVENUES</b>					
<b>OVER(UNDER) EXPENDITURES</b>	<b>( 1,302,272.00)</b>	<b>( 1,302,272.00)</b>	<b>728,612.78</b>		

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 601 - WATER UTILITY FUND**

DRAFT

<u>REVENUE</u>	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
SOURCE 33	700,000.00	700,000.00	.00	700,000.00	.00	.00
SA & INTEREST EARNINGS	.00	.00	121,430.57	( 121,430.57)	.00	( 46,615.94)
OPERATING REVENUE	2,074,800.00	2,074,800.00	2,342,002.87	( 267,202.87)	112.88	2,104,644.72
OTHER FINANCING SOURCES	125,000.00	125,000.00	1,234,284.92	( 1,109,284.92)	987.43	100,000.00
TOTAL FUND REVENUE	<u>2,899,800.00</u>	<u>2,899,800.00</u>	<u>3,697,718.36</u>	<u>( 797,918.36)</u>	<u>127.52</u>	<u>2,158,028.78</u>
<u>EXPENDITURES</u>						
WATER FUND EXPENDITURES						
EXPENSE 400	<u>2,057,763.00</u>	<u>2,057,763.00</u>	<u>1,223,830.88</u>	<u>833,932.12</u>	<u>59.47</u>	<u>1,801,135.31</u>
TOTAL WATER FUND EXPENDITURES	<u>2,057,763.00</u>	<u>2,057,763.00</u>	<u>1,223,830.88</u>	<u>833,932.12</u>	<u>59.47</u>	<u>1,801,135.31</u>
TOTAL FUND EXPENDITURES	<u>2,057,763.00</u>	<u>2,057,763.00</u>	<u>1,223,830.88</u>	<u>833,932.12</u>	<u>59.47</u>	<u>1,801,135.31</u>
NET REVENUE OVER EXPENDITURES	<u>842,037.00</u>	<u>842,037.00</u>	<u>2,473,887.48</u>	<u>( 1,631,850.48)</u>		<u>356,893.47</u>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
601-33161 ARPA GRANT FUNDS	700,000.00	700,000.00	.00	700,000.00	.00	.00
TOTAL SOURCE 33	700,000.00	700,000.00	.00	700,000.00	.00	.00
<u>SA &amp; INTEREST EARNINGS</u>						
601-36102 SPEC ASSESSMENTS - INT/PEN	.00	.00	4,077.34	( 4,077.34)	.00	4,610.95
601-36210 INTEREST EARNINGS	.00	.00	117,353.23	( 117,353.23)	.00	19,232.18
601-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	( 70,459.07)
TOTAL SA & INTEREST EARNINGS	.00	.00	121,430.57	( 121,430.57)	.00	( 46,615.94)
<u>OPERATING REVENUE</u>						
601-37110 METERED WATER SALES	1,990,000.00	1,990,000.00	2,240,299.22	( 250,299.22)	112.58	1,999,804.75
601-37120 SALES OF METERS & SUPPLIES	30,000.00	30,000.00	26,239.60	3,760.40	87.47	36,557.00
601-37160 PENALTIES ETC.	26,000.00	26,000.00	44,667.73	( 18,667.73)	171.80	38,193.31
601-37165 CERTIFICATION PENALTY	.00	.00	825.00	( 825.00)	.00	1,425.00
601-37170 OTHER REVENUE	28,800.00	28,800.00	29,971.32	( 1,171.32)	104.07	28,664.66
TOTAL OPERATING REVENUE	2,074,800.00	2,074,800.00	2,342,002.87	( 267,202.87)	112.88	2,104,644.72
<u>OTHER FINANCING SOURCES</u>						
601-39102 GAIN/LOSS ON DISPOSAL OF FA	.00	.00	1,511.11	( 1,511.11)	.00	.00
601-39203 TRANSFERS FROM OTHER FUNDS	125,000.00	125,000.00	1,232,773.81	( 1,107,773.81)	986.22	100,000.00
TOTAL OTHER FINANCING SOURCES	125,000.00	125,000.00	1,234,284.92	( 1,109,284.92)	987.43	100,000.00
TOTAL FUND REVENUE	2,899,800.00	2,899,800.00	3,697,718.36			2,158,028.78



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>PERSONAL SERVICES</i>						
601-49400-101 FULL-TIME EMPLOYEES - REGULAR	293,265.00	293,265.00	275,147.40	( 18,117.60)	93.82	256,179.35
601-49400-102 FULL-TIME EMPLOYEES - OVERTIME	10,000.00	10,000.00	5,630.88	( 4,369.12)	56.31	5,071.96
601-49400-104 TEMP/SEAS EMPLOYEES - REGULAR	9,426.00	9,426.00	5,861.27	( 3,564.73)	62.18	6,028.89
601-49400-105 TEMP/SEAS EMPLOYEES - OVERTIME	.00	.00	6.10	6.10	.00	.00
601-49400-110 HOURS WORKED HOLIDAY	3,000.00	3,000.00	1,659.23	( 1,340.77)	55.31	652.16
601-49400-115 CALL-IN PAY	2,500.00	2,500.00	1,243.39	( 1,256.61)	49.74	1,255.75
601-49400-116 ON-CALL PAY	14,000.00	14,000.00	7,260.34	( 6,739.66)	51.86	6,622.55
601-49400-121 PERA (EMPLOYER)	25,357.00	25,357.00	21,166.45	( 4,190.55)	83.47	19,819.16
601-49400-122 FICA/MEDICARE (EMPLOYER)	28,167.00	28,167.00	22,190.46	( 5,976.54)	78.78	20,574.57
601-49400-123 CENTRAL PENSION FUND CONTRIB	3,120.00	3,120.00	2,062.80	( 1,057.20)	66.12	2,065.14
601-49400-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	59,981.00	59,981.00	52,576.83	( 7,404.17)	87.66	50,417.84
601-49400-132 LONGEVITY PAY	15,322.00	15,322.00	.00	( 15,322.00)	.00	.00
601-49400-133 INSUR DEDUCTIBLE CONTRIBUTION	5,750.00	5,750.00	2,783.75	( 2,966.25)	48.41	1,719.08
601-49400-151 WORKERS' COMPENSATION PREMIU	13,298.00	13,298.00	8,324.31	( 4,973.69)	62.60	4,514.96
601-49400-154 HRA/FLEX FEES	300.00	300.00	212.96	( 87.04)	70.99	214.90
<i>TOTAL PERSONAL SERVICES</i>	<u>483,486.00</u>	<u>483,486.00</u>	<u>406,126.17</u>	<u>( 77,359.83)</u>	<u>84.00</u>	<u>375,136.31</u>
<i>SUPPLIES</i>						
601-49400-200 WATER LAB SUPPLIES	2,000.00	2,000.00	1,011.75	( 988.25)	50.59	1,258.26
601-49400-201 OFFICE SUPPLIES - ACCESSORIES	1,000.00	1,000.00	85.54	( 914.46)	8.55	494.69
601-49400-204 STATIONARY, FORMS AND ENVELOPE	1,000.00	1,000.00	3,276.94	2,276.94	327.69	1,341.52
601-49400-210 MISCELLANEOUS OPER SUPPLIES	12,000.00	12,000.00	11,271.02	( 728.98)	93.93	10,774.81
601-49400-212 GASOLINE/FUEL/LUB/ADDITIVES	12,000.00	12,000.00	10,925.99	( 1,074.01)	91.05	12,003.74
601-49400-213 OPER SUPPLIES - PLANT EQUIP	500.00	500.00	130.50	( 369.50)	26.10	174.00
601-49400-216 CHEMICALS & CHEMICAL PRODUCTS	65,000.00	65,000.00	59,133.13	( 5,866.87)	90.97	40,531.66
601-49400-217 TESTING	2,000.00	2,000.00	2,059.44	59.44	102.97	1,990.05
601-49400-221 REPAIR & MAINT SUPP - VEH/EQ	3,000.00	3,000.00	6,480.70	3,480.70	216.02	841.41
601-49400-240 SMALL TOOLS AND MINOR EQUIP	6,000.00	6,000.00	1,180.59	( 4,819.41)	19.68	5,549.44
601-49400-270 METERS AND REPAIRS	15,000.00	15,000.00	2,850.60	( 12,149.40)	19.00	17,096.93
<i>TOTAL SUPPLIES</i>	<u>119,500.00</u>	<u>119,500.00</u>	<u>98,406.20</u>	<u>( 21,093.80)</u>	<u>82.35</u>	<u>92,056.51</u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES &amp; CHARGES</i>						
601-49400-304 MISC PROFESSIONAL SERVICES	8,000.00	8,000.00	2,289.32	( 5,710.68)	28.62	771.00
601-49400-306 GIS PROJECT CONTRACT EXP	32,000.00	32,000.00	16,010.00	( 15,990.00)	50.03	28,010.00
601-49400-307 WELL ABANDONMENT	65,000.00	65,000.00	.00	( 65,000.00)	.00	.00
601-49400-310 GOPHER STATE ONE CALL	1,200.00	1,200.00	994.41	( 205.59)	82.87	989.58
601-49400-313 IT MGMT & BACKUP	5,600.00	5,600.00	5,482.52	( 117.48)	97.90	5,330.40
601-49400-321 TELEPHONE/CELLULAR PHONES	8,000.00	8,000.00	5,892.21	( 2,107.79)	73.65	5,877.45
601-49400-322 POSTAGE	.00	.00	8,280.01	8,280.01	.00	6,282.15
601-49400-331 TRAVEL/MEALS/LODGING	2,000.00	2,000.00	884.89	( 1,115.11)	44.24	358.16
601-49400-334 MILEAGE REIMBURSEMENT	200.00	200.00	268.55	68.55	134.28	248.04
601-49400-340 ADVERTISING	1,000.00	1,000.00	1,981.17	981.17	198.12	1,886.70
601-49400-351 LEGAL NOTICES/ORD PUBLISHING	500.00	500.00	.00	( 500.00)	.00	193.73
601-49400-360 INSURANCE AND BONDS	23,000.00	23,000.00	33,269.92	10,269.92	144.65	21,449.68
601-49400-381 ELECTRIC UTILITIES	110,000.00	110,000.00	94,900.53	( 15,099.47)	86.27	89,023.35
601-49400-382 WATER/WASTEWATER UTILITIES	1,500.00	1,500.00	1,218.35	( 281.65)	81.22	1,129.93
601-49400-383 GAS UTILITIES	7,500.00	7,500.00	8,236.14	736.14	109.82	6,441.65
<b>TOTAL OTHER SERVICES &amp; CHARG</b>	<b>265,500.00</b>	<b>265,500.00</b>	<b>179,708.02</b>	<b>( 85,791.98)</b>	<b>67.69</b>	<b>167,991.82</b>
<i>MISCELLANEOUS</i>						
601-49400-404 REPAIR & MAINT LABOR - VEH/EQ	3,000.00	3,000.00	5,023.00	2,023.00	167.43	2,934.25
601-49400-406 REPAIR & MAINT - PLANT	30,000.00	30,000.00	25,563.09	( 4,436.91)	85.21	21,081.02
601-49400-407 REPAIRS & MAINTENANCE - HYDR	15,000.00	15,000.00	12,096.90	( 2,903.10)	80.65	16,171.92
601-49400-408 REPAIR & MAINT - WATER SYSTEM	10,000.00	10,000.00	10,326.78	326.78	103.27	9,435.61
601-49400-409 MAINT CONTRACTS - OFFICE EQUIP	500.00	500.00	429.00	( 71.00)	85.80	429.00
601-49400-410 WELL PROTECTION PLAN	15,000.00	15,000.00	.00	( 15,000.00)	.00	.00
601-49400-415 AUTOMATIC METER READ PROJECT	75,000.00	75,000.00	198,359.96	123,359.96	264.48	110,298.29
601-49400-416 DOWNTOWN FIRE SUPPRESSION SE	.00	.00	149,240.00	149,240.00	.00	.00
601-49400-420 DEPRECIATION	855,000.00	855,000.00	.00	( 855,000.00)	.00	846,876.87
601-49400-430 MISCELLANEOUS	500.00	500.00	.00	( 500.00)	.00	.00
601-49400-432 CREDIT CARD FEES	8,500.00	8,500.00	8,481.20	( 18.80)	99.78	8,158.10
601-49400-433 DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	954.00	( 46.00)	95.40	2,926.25
601-49400-440 MEETINGS AND SCHOOLS	3,000.00	3,000.00	447.00	( 2,553.00)	14.90	760.00
601-49400-441 DNR DEPARTMENT OF HEALTH FEE	5,000.00	5,000.00	9,465.56	4,465.56	189.31	3,648.18
601-49400-489 OTHER CONTRACTED SERVICES	5,000.00	5,000.00	13,819.00	8,819.00	276.38	9,104.07
<b>TOTAL MISCELLANEOUS</b>	<b>1,026,500.00</b>	<b>1,026,500.00</b>	<b>434,205.49</b>	<b>( 592,294.51)</b>	<b>42.30</b>	<b>1,031,823.56</b>
<i>DEBT SERVICE</i>						
601-49400-619 INTEREST-WATER TREATMENT 2005	24,088.00	24,088.00	116.56	( 23,971.44)	.48	14,316.56
601-49400-620 FISCAL AGENT FEES	6,000.00	6,000.00	2,062.07	( 3,937.93)	34.37	1,575.00
601-49400-634 INEREST EXP 2014 IMPROV	4,842.00	4,842.00	( 58.10)	( 4,900.10)	( 1.20)	2,842.36
601-49400-635 INTEREST EXP 2015 BONDS	7,186.00	7,186.00	882.92	( 6,303.08)	12.29	3,712.26
601-49400-636 INTEREST EXP 2016 WATER BONDS	8,089.00	8,089.00	2,945.55	( 5,143.45)	36.41	5,407.44
601-49400-638 INTEREST EXPESE 2018 BONDS	10,938.00	10,938.00	9,473.14	( 1,464.86)	86.61	11,110.64
601-49400-639 INTEREST EXP 2019 BONDS W TOWE	66,284.00	66,284.00	57,553.24	( 8,730.76)	86.83	61,553.23
601-49400-640 INTEREST EXPENSE 2020 IMPROV	10,350.00	10,350.00	7,409.62	( 2,940.38)	71.59	8,609.62
<b>TOTAL DEBT SERVICE</b>	<b>137,777.00</b>	<b>137,777.00</b>	<b>80,385.00</b>	<b>( 57,392.00)</b>	<b>58.34</b>	<b>109,127.11</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>TRANSFERS</i>						
601-49400-720 TRANSFERS OUT - OPER TRANSFER	25,000.00	25,000.00	25,000.00	.00	100.00	25,000.00
<i>TOTAL TRANSFERS</i>	25,000.00	25,000.00	25,000.00	.00	100.00	25,000.00
<b>TOTAL EXPENSE 400</b>	<b>2,057,763.00</b>	<b>2,057,763.00</b>	<b>1,223,830.88</b>	<b>( 833,932.12)</b>	<b>59.47</b>	<b>1,801,135.31</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	2,057,763.00	2,057,763.00	1,223,830.88			1,801,135.31
NET REVENUES OVER EXPENDITURE	842,037.00	842,037.00	2,473,887.48			356,893.47

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 602 - WASTEWATER UTILITY FUND**

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<u>REVENUE</u>	<u>ADOPTED BUDGET</u>	<u>AMENDED BUDGET</u>	<u>YTD ACTUAL</u>	<u>UNUSED/ UNEARNED</u>	<u>% OF BUDGET</u>	<u>PRIOR YR YTD ACTUAL</u>
SA & INTEREST EARNINGS	.00	.00	195,863.91	( 195,863.91)	.00	( 87,277.13)
OPERATING REVENUE	2,319,000.00	2,319,000.00	3,236,117.57	( 917,117.57)	139.55	2,611,297.68
OTHER FINANCING SOURCES	.00	.00	34,500.00	( 34,500.00)	.00	13,153.64
TOTAL FUND REVENUE	<u>2,319,000.00</u>	<u>2,319,000.00</u>	<u>3,466,481.48</u>	<u>( 1,147,481.48)</u>	<u>149.48</u>	<u>2,537,174.19</u>
<u>EXPENDITURES</u>						
WASTEWATER FUND EXPENDITURES						
EXPENSE 450	3,438,157.00	3,438,157.00	1,909,920.93	1,528,236.07	55.55	3,477,126.39
TOTAL WASTEWATER FUND EXPENDITURES	<u>3,438,157.00</u>	<u>3,438,157.00</u>	<u>1,909,920.93</u>	<u>1,528,236.07</u>	<u>55.55</u>	<u>3,477,126.39</u>
TOTAL FUND EXPENDITURES	<u>3,438,157.00</u>	<u>3,438,157.00</u>	<u>1,909,920.93</u>	<u>1,528,236.07</u>	<u>55.55</u>	<u>3,477,126.39</u>
NET REVENUE OVER EXPENDITURES	<u>( 1,119,157.00)</u>	<u>( 1,119,157.00)</u>	<u>1,556,560.55</u>	<u>( 2,675,717.55)</u>		<u>( 939,952.20)</u>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>SA &amp; INTEREST EARNINGS</u>						
602-36102 SPEC ASSESSMENTS - INT/PEN	.00	.00	571.70	( 571.70)	.00	879.66
602-36210 INTEREST EARNINGS	.00	.00	195,292.21	( 195,292.21)	.00	33,235.44
602-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	( 121,392.23)
<b>TOTAL SA &amp; INTEREST EARNINGS</b>	<b>.00</b>	<b>.00</b>	<b>195,863.91</b>	<b>( 195,863.91)</b>	<b>.00</b>	<b>( 87,277.13)</b>
<u>OPERATING REVENUE</u>						
602-37210 SEWER CHARGES - CITY	2,244,000.00	2,244,000.00	2,587,965.14	( 343,965.14)	115.33	2,507,554.14
602-37250 SAC CHARGES	50,000.00	50,000.00	606,891.00	( 556,891.00)	1,213.78	68,190.00
602-37260 PENALTIES	25,000.00	25,000.00	41,261.43	( 16,261.43)	165.05	35,553.54
<b>TOTAL OPERATING REVENUE</b>	<b>2,319,000.00</b>	<b>2,319,000.00</b>	<b>3,236,117.57</b>	<b>( 917,117.57)</b>	<b>139.55</b>	<b>2,611,297.68</b>
<u>OTHER FINANCING SOURCES</u>						
602-39102 GAIN/LOSS ON DISPOSAL OF FA	.00	.00	34,500.00	( 34,500.00)	.00	13,153.64
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>.00</b>	<b>.00</b>	<b>34,500.00</b>	<b>( 34,500.00)</b>	<b>.00</b>	<b>13,153.64</b>
<b>TOTAL FUND REVENUE</b>	<b>2,319,000.00</b>	<b>2,319,000.00</b>	<b>3,466,481.48</b>			<b>2,537,174.19</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>PERSONAL SERVICES</i>						
602-49450-101 FULL-TIME EMPLOYEES - REGULAR	545,586.00	545,586.00	633,421.00	87,835.00	116.10	616,441.06
602-49450-102 FULL-TIME EMPLOYEES - OVERTIME	25,000.00	25,000.00	26,793.93	1,793.93	107.18	25,286.36
602-49450-104 TEMP/SEAS EMPLOYEES - REGULAR	10,413.00	10,413.00	7,666.41	( 2,746.59)	73.62	9,748.67
602-49450-105 TEMP/SEAS EMPLOYEES - OVERTIME	.00	.00	.00	.00	.00	75.28
602-49450-110 HOURS WORKED HOLIDAY	4,500.00	4,500.00	5,225.70	725.70	116.13	5,117.98
602-49450-115 CALL-IN PAY	3,000.00	3,000.00	3,615.34	615.34	120.51	4,021.34
602-49450-116 ON-CALL PAY	29,000.00	29,000.00	31,915.61	2,915.61	110.05	29,635.36
602-49450-121 PERA (EMPLOYER)	46,835.00	46,835.00	51,245.89	4,410.89	109.42	48,123.83
602-49450-122 FICA/MEDICARE (EMPLOYER)	50,149.00	50,149.00	52,840.36	2,691.36	105.37	51,103.51
602-49450-123 CENTRAL PENSION FUND CONTRIB	9,360.00	9,360.00	12,411.57	3,051.57	132.60	12,386.40
602-49450-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	111,015.00	111,015.00	129,367.83	18,352.83	116.53	123,656.16
602-49450-132 LONGEVITY PAY	17,360.00	17,360.00	.00	( 17,360.00)	.00	.00
602-49450-133 INSURANCE DEDUCT CONTRIB	11,500.00	11,500.00	5,873.85	( 5,626.15)	51.08	4,978.63
602-49450-151 WORKERS' COMPENSATION PREMIU	29,543.00	29,543.00	35,916.13	6,373.13	121.57	21,825.64
602-49450-154 HRA/FLEX FEES	600.00	600.00	551.38	( 48.62)	91.90	556.30
<i>TOTAL PERSONAL SERVICES</i>	<u>893,861.00</u>	<u>893,861.00</u>	<u>996,845.00</u>	<u>102,984.00</u>	<u>111.52</u>	<u>952,956.52</u>
<i>SUPPLIES</i>						
602-49450-200 LAB SUPPLIES & REPLACEMENT	8,000.00	8,000.00	13,874.31	5,874.31	173.43	24,535.10
602-49450-201 OFFICE SUPPLIES - ACCESSORIES	1,500.00	1,500.00	888.22	( 611.78)	59.21	1,986.60
602-49450-204 STATIONARY, FORMS AND ENVELOPE	2,000.00	2,000.00	3,276.95	1,276.95	163.85	1,341.52
602-49450-210 MISCELLANEOUS OPER SUPPLIES	7,500.00	7,500.00	13,976.94	6,476.94	186.36	9,677.25
602-49450-212 GASOLINE/FUEL/LUB/ADDITIVES	15,000.00	15,000.00	13,695.57	( 1,304.43)	91.30	17,609.27
602-49450-213 OPER SUPPLIES - PLANT EQUIP	200.00	200.00	130.50	( 69.50)	65.25	174.00
602-49450-216 CHEMICALS & CHEMICAL PRODUCTS	180,000.00	180,000.00	233,418.49	53,418.49	129.68	190,687.78
602-49450-217 TESTING	9,000.00	9,000.00	9,683.56	683.56	107.60	9,617.14
602-49450-221 REPAIR & MAINT SUPP - VEH/EQ	6,000.00	6,000.00	5,859.26	( 140.74)	97.65	6,696.17
602-49450-240 SMALL TOOLS & MINOR EQUIP	7,000.00	7,000.00	11,164.75	4,164.75	159.50	7,345.68
<i>TOTAL SUPPLIES</i>	<u>236,200.00</u>	<u>236,200.00</u>	<u>305,968.55</u>	<u>69,768.55</u>	<u>129.54</u>	<u>269,670.51</u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES &amp; CHARGES</i>						
602-49450-304 MISC PROFESSIONAL SERVICES	5,000.00	5,000.00	5,444.70	444.70	108.89	2,243.54
602-49450-306 GIS PROJECT CONTRACT EXP	35,000.00	35,000.00	16,010.00	( 18,990.00)	45.74	28,010.00
602-49450-310 GOPHER STATE ONE CALL	1,200.00	1,200.00	994.39	( 205.61)	82.87	989.57
602-49450-313 IT MGMT & BACKUP	5,600.00	5,600.00	5,482.52	( 117.48)	97.90	5,330.40
602-49450-321 TELEPHONE/CELLULAR PHONES	6,000.00	6,000.00	9,496.18	3,496.18	158.27	9,479.61
602-49450-322 POSTAGE	7,000.00	7,000.00	8,245.01	1,245.01	117.79	6,504.44
602-49450-331 TRAVEL/MEALS/LODGING	2,500.00	2,500.00	860.15	( 1,639.85)	34.41	873.83
602-49450-334 MILEAGE REIMBURSEMENT	200.00	200.00	268.55	68.55	134.28	256.25
602-49450-340 ADVERTISING	200.00	200.00	.00	( 200.00)	.00	.00
602-49450-360 INSURANCE AND BONDS	48,000.00	48,000.00	48,220.81	220.81	100.46	43,414.39
602-49450-381 ELECTRIC UTILITIES	136,000.00	136,000.00	120,577.00	( 15,423.00)	88.66	136,344.00
602-49450-382 WATER/WASTEWATER UTILITIES	1,600.00	1,600.00	1,443.66	( 156.34)	90.23	1,396.07
602-49450-383 GAS UTILITIES	40,000.00	40,000.00	39,827.14	( 172.86)	99.57	41,376.11
602-49450-384 REFUSE HAULING	5,000.00	5,000.00	3,281.39	( 1,718.61)	65.63	3,166.44
602-49450-385 POWER - LIFT STATIONS	16,000.00	16,000.00	15,125.13	( 874.87)	94.53	15,692.52
<i>TOTAL OTHER SERVICES &amp; CHARG</i>	<i>309,300.00</i>	<i>309,300.00</i>	<i>275,276.63</i>	<i>( 34,023.37)</i>	<i>89.00</i>	<i>295,077.17</i>
<i>MISCELLANEOUS</i>						
602-49450-402 REPAIR & MAINT - SAN SEWER	10,000.00	10,000.00	1,325.00	( 8,675.00)	13.25	29,923.20
602-49450-404 REPAIR & MAINT LABOR - VEH/EQ	7,000.00	7,000.00	6,445.70	( 554.30)	92.08	5,522.54
602-49450-406 REPAIR & MAINT - PLANT	45,000.00	45,000.00	52,135.98	7,135.98	115.86	44,150.18
602-49450-407 REPAIR & MAINT - LIFT STATIONS	10,000.00	10,000.00	9,833.62	( 166.38)	98.34	594.46
602-49450-408 REPAIRS & MAINTENANCE - SEWER	2,500.00	2,500.00	2,274.28	( 225.72)	90.97	7,053.83
602-49450-409 MAINT CONTRACTS - OFFICE EQUIP	1,400.00	1,400.00	1,286.95	( 113.05)	91.93	1,286.95
602-49450-418 KENWOOD LIFT STATION	.00	.00	( 3,882.24)	( 3,882.24)	.00	.00
602-49450-420 DEPRECIATION	1,600,000.00	1,600,000.00	.00	( 1,600,000.00)	.00	1,591,010.53
602-49450-430 MISCELLANEOUS	1,000.00	1,000.00	.00	( 1,000.00)	.00	.00
602-49450-433 DUES AND SUBSCRIPTIONS	5,000.00	5,000.00	3,218.00	( 1,782.00)	64.36	5,798.25
602-49450-440 MEETINGS AND SCHOOLS	4,000.00	4,000.00	2,661.18	( 1,338.82)	66.53	2,155.00
602-49450-441 MPCA FEES	15,000.00	15,000.00	8,456.00	( 6,544.00)	56.37	8,412.00
602-49450-489 OTHER CONTRACTED SERVICES	115,000.00	115,000.00	97,105.00	( 17,895.00)	84.44	100,769.40
<i>TOTAL MISCELLANEOUS</i>	<i>1,815,900.00</i>	<i>1,815,900.00</i>	<i>180,859.47</i>	<i>( 1,635,040.53)</i>	<i>9.96</i>	<i>1,796,676.34</i>
<i>DEBT SERVICE</i>						
602-49450-610 2013 WWTP REHAB INTEREST EXP	61,666.00	61,666.00	61,665.38	( .62)	100.00	67,727.06
602-49450-620 FISCAL AGENT FEES	2,500.00	2,500.00	1,272.41	( 1,227.59)	50.90	1,100.00
602-49450-634 INTEREST EXP 2014 IMPROV	2,191.00	2,191.00	( 36.86)	( 2,227.86)	( 1.68)	1,275.64
602-49450-635 INTEREST EXP 2015 BOND EXP	3,234.00	3,234.00	397.34	( 2,836.66)	12.29	1,670.50
602-49450-636 INTEREST EXP 2016 SEWER BONDS	4,927.00	4,927.00	1,796.38	( 3,130.62)	36.46	3,296.02
602-49450-638 INTEREST EXPESE 2018 BONDS	3,800.00	3,800.00	3,281.60	( 518.40)	86.36	3,881.60
602-49450-640 INTEREST EXPENSE 2020 IMP BOND	22,400.00	22,400.00	7,595.03	( 14,804.97)	33.91	8,795.03
602-49450-641 INTEREST EXPENSE 2022 IMP BOND	7,178.00	7,178.00	.00	( 7,178.00)	.00	.00
<i>TOTAL DEBT SERVICE</i>	<i>107,896.00</i>	<i>107,896.00</i>	<i>75,971.28</i>	<i>( 31,924.72)</i>	<i>70.41</i>	<i>87,745.85</i>



**CITY OF CAMBRIDGE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>TRANSFERS</i>						
602-49450-720 TRANSFERS OUT - OPER TRANSFER	75,000.00	75,000.00	75,000.00	.00	100.00	75,000.00
<i>TOTAL TRANSFERS</i>	75,000.00	75,000.00	75,000.00	.00	100.00	75,000.00
<b>TOTAL EXPENSE 450</b>	<b>3,438,157.00</b>	<b>3,438,157.00</b>	<b>1,909,920.93</b>	<b>( 1,528,236.07)</b>	<b>55.55</b>	<b>3,477,126.39</b>

**CITY OF CAMBRIDGE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	3,438,157.00	3,438,157.00	1,909,920.93			3,477,126.39
NET REVENUES OVER EXPENDITURE	( 1,119,157.00)	( 1,119,157.00)	1,556,560.55			( 939,952.20)

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 603 - STORM WATER UTILITY FUND**

DRAFT

<u>REVENUE</u>	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
SA & INTEREST EARNINGS	.00	.00	27,546.51	( 27,546.51)	.00	( 10,843.19)
OPERATING REVENUES	418,700.00	418,700.00	451,241.20	( 32,541.20)	107.77	404,250.68
TOTAL FUND REVENUE	<u>418,700.00</u>	<u>418,700.00</u>	<u>478,787.71</u>	<u>( 60,087.71)</u>	<u>114.35</u>	<u>393,407.49</u>
<u>EXPENDITURES</u>						
STORM SEWER FUND EXPENDITURES						
EXPENSE 500	647,774.00	647,774.00	78,001.49	569,772.51	12.04	524,782.24
TOTAL STORM SEWER FUND EXPENDITURE	647,774.00	647,774.00	78,001.49	569,772.51	12.04	524,782.24
TOTAL FUND EXPENDITURES	<u>647,774.00</u>	<u>647,774.00</u>	<u>78,001.49</u>	<u>569,772.51</u>	<u>12.04</u>	<u>524,782.24</u>
NET REVENUE OVER EXPENDITURES	<u>( 229,074.00)</u>	<u>( 229,074.00)</u>	<u>400,786.22</u>	<u>( 629,860.22)</u>		<u>( 131,374.75)</u>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 603 - STORM WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>SA &amp; INTEREST EARNINGS</u>						
603-36210 INTEREST EARNINGS	.00	.00	27,546.51	( 27,546.51)	.00	4,070.87
603-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	( 14,914.06)
<b>TOTAL SA &amp; INTEREST EARNINGS</b>	<b>.00</b>	<b>.00</b>	<b>27,546.51</b>	<b>( 27,546.51)</b>	<b>.00</b>	<b>( 10,843.19)</b>
<u>OPERATING REVENUES</u>						
603-37310 STORM WATER CHARGES	413,700.00	413,700.00	442,424.09	( 28,724.09)	106.94	396,996.17
603-37360 PENALTIES	5,000.00	5,000.00	8,817.11	( 3,817.11)	176.34	7,254.51
<b>TOTAL OPERATING REVENUES</b>	<b>418,700.00</b>	<b>418,700.00</b>	<b>451,241.20</b>	<b>( 32,541.20)</b>	<b>107.77</b>	<b>404,250.68</b>
<b>TOTAL FUND REVENUE</b>	<b>418,700.00</b>	<b>418,700.00</b>	<b>478,787.71</b>			<b>393,407.49</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 603 - STORM WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>EXPENSE 500</i>						
<i>PERSONAL SERVICES</i>						
603-49500-101 FULL-TIME EMPLOYEES - REGULAR	63,253.00	63,253.00	.00	( 63,253.00)	.00	.00
603-49500-102 FULL-TIME EMPLOYEES - OVERTIME	250.00	250.00	.00	( 250.00)	.00	.00
603-49500-121 PERA (EMPLOYER)	4,744.00	4,744.00	.00	( 4,744.00)	.00	.00
603-49500-122 FICA/MEDICARE (EMPLOYER)	4,839.00	4,839.00	.00	( 4,839.00)	.00	.00
603-49500-131 MEDICAL/DENTAL/LIFE INS	17,283.00	17,283.00	.00	( 17,283.00)	.00	.00
603-49500-132 LONGEVITY PAY	330.00	330.00	.00	( 330.00)	.00	.00
603-49500-133 DEDUCTIBLE CONTRIBUTION	1,500.00	1,500.00	.00	( 1,500.00)	.00	.00
603-49500-151 WORKERS' COMPENSATION PREMIU	650.00	650.00	.00	( 650.00)	.00	.00
603-49500-154 HRA/FLEX FEES	100.00	100.00	.00	( 100.00)	.00	.00
<i>TOTAL PERSONAL SERVICES</i>	<u>92,949.00</u>	<u>92,949.00</u>	<u>.00</u>	<u>( 92,949.00)</u>	<u>.00</u>	<u>.00</u>
<i>SUPPLIES</i>						
603-49500-201 OFFICE SUPPLIES	200.00	200.00	102.94	( 97.06)	51.47	24.48
603-49500-212 FUEL AND GAS	500.00	500.00	.00	( 500.00)	.00	.00
<i>TOTAL SUPPLIES</i>	<u>700.00</u>	<u>700.00</u>	<u>102.94</u>	<u>( 597.06)</u>	<u>14.71</u>	<u>24.48</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
603-49500-304 MISC PROFESSIONAL SERVICES	5,000.00	5,000.00	4,439.75	( 560.25)	88.80	10,391.25
603-49500-352 GEN INFO & PUBLIC NOTICES	200.00	200.00	.00	( 200.00)	.00	9.45
<i>TOTAL OTHER SERVICES &amp; CHARG</i>	<u>5,200.00</u>	<u>5,200.00</u>	<u>4,439.75</u>	<u>( 760.25)</u>	<u>85.38</u>	<u>10,400.70</u>
<i>MISCELLANEOUS</i>						
603-49500-403 REPAIRS & MAINT - STORM SEWER	60,000.00	60,000.00	33,637.35	( 26,362.65)	56.06	37,001.01
603-49500-420 DEPRECIATION	432,000.00	432,000.00	.00	( 432,000.00)	.00	428,749.64
603-49500-430 MISCELLANEOUS	1,000.00	1,000.00	2,092.33	1,092.33	209.23	1,995.42
603-49500-440 SCHOOLS AND MEETINGS	3,000.00	3,000.00	.00	( 3,000.00)	.00	.00
<i>TOTAL MISCELLANEOUS</i>	<u>496,000.00</u>	<u>496,000.00</u>	<u>35,729.68</u>	<u>( 460,270.32)</u>	<u>7.20</u>	<u>467,746.07</u>
<i>DEBT SERVICE</i>						
603-49500-617 BOND DISCOUNT	.00	.00	.00	.00	.00	1,233.37
603-49500-620 FISCAL AGENT FEES	.00	.00	1,742.24	1,742.24	.00	.00
603-49500-621 BOND ISSUE COSTS	.00	.00	.00	.00	.00	3,176.98
603-49500-634 INTEREST EXP 2014 STORM IMPROV	2,462.00	2,462.00	( 45.60)	( 2,507.60)	( 1.85)	1,428.93
603-49500-635 INTEREST EXP 2015 BONDS	3,645.00	3,645.00	447.89	( 3,197.11)	12.29	1,882.92
603-49500-636 INTEREST EXP 2016 STORM BONDS	4,685.00	4,685.00	1,708.80	( 2,976.20)	36.47	3,134.79
603-49500-638 INTEREST EXPESE 2018 BONDS	14,425.00	14,425.00	12,494.08	( 1,930.92)	86.61	14,594.08
603-49500-640 INTEREST EXPENSE 2020 IMP BOND	20,800.00	20,800.00	14,887.09	( 5,912.91)	71.57	17,287.09
603-49500-641 INTEREST EXPENSE 2022 IMP BOND	6,908.00	6,908.00	6,494.62	( 413.38)	94.02	3,872.83
<i>TOTAL DEBT SERVICE</i>	<u>52,925.00</u>	<u>52,925.00</u>	<u>37,729.12</u>	<u>( 15,195.88)</u>	<u>71.29</u>	<u>46,610.99</u>
<b>TOTAL EXPENSE 500</b>	<u><u>647,774.00</u></u>	<u><u>647,774.00</u></u>	<u><u>78,001.49</u></u>	<u><u>( 569,772.51)</u></u>	<u><u>12.04</u></u>	<u><u>524,782.24</u></u>

**CITY OF CAMBRIDGE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

**FUND 603 - STORM WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	647,774.00	647,774.00	78,001.49			524,782.24
NET REVENUES OVER EXPENDITURE	( 229,074.00)	( 229,074.00)	400,786.22			( 131,374.75)

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 604 - STREET LIGHT UTILITY**

DRAFT

<u>REVENUE</u>	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
SOURCE 36	.00	.00	4,666.03	( 4,666.03)	.00	( 1,077.89)
OPERATING REVENUES	246,900.00	246,900.00	251,862.89	( 4,962.89)	102.01	248,110.84
TOTAL FUND REVENUE	246,900.00	246,900.00	256,528.92	( 9,628.92)	103.90	247,032.95
<u>EXPENDITURES</u>						
STREET LIGHT UTILITY EXP EXPENSE 550	240,000.00	240,000.00	206,231.96	33,768.04	85.93	215,734.93
TOTAL STREET LIGHT UTILITY EXP	240,000.00	240,000.00	206,231.96	33,768.04	85.93	215,734.93
TOTAL FUND EXPENDITURES	240,000.00	240,000.00	206,231.96	33,768.04	85.93	215,734.93
NET REVENUE OVER EXPENDITURES	6,900.00	6,900.00	50,296.96	( 43,396.96)		31,298.02

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 604 - STREET LIGHT UTILITY**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
604-36210 INTEREST EARNINGS	.00	.00	4,666.03	( 4,666.03)	.00	404.67
604-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	( 1,482.56)
<b>TOTAL SOURCE 36</b>	<b>.00</b>	<b>.00</b>	<b>4,666.03</b>	<b>( 4,666.03)</b>	<b>.00</b>	<b>( 1,077.89)</b>
 <u>OPERATING REVENUES</u>						
604-37360 PENALTIES	3,000.00	3,000.00	5,394.44	( 2,394.44)	179.81	4,636.93
604-37410 STREET LIGHT UTILITY FEES	243,900.00	243,900.00	246,468.45	( 2,568.45)	101.05	238,905.91
604-37470 OTHER REVENUE	.00	.00	.00	.00	.00	4,568.00
<b>TOTAL OPERATING REVENUES</b>	<b>246,900.00</b>	<b>246,900.00</b>	<b>251,862.89</b>	<b>( 4,962.89)</b>	<b>102.01</b>	<b>248,110.84</b>
 <b>TOTAL FUND REVENUE</b>	 <b>246,900.00</b>	 <b>246,900.00</b>	 <b>256,528.92</b>			 <b>247,032.95</b>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 604 - STREET LIGHT UTILITY**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES &amp; CHARGES</i>						
604-49550-381 STREET LIGHT ELECTRIC	180,000.00	180,000.00	177,068.42	( 2,931.58)	98.37	175,713.06
<i>TOTAL OTHER SERVICES &amp; CHARG</i>	180,000.00	180,000.00	177,068.42	( 2,931.58)	98.37	175,713.06
<i>MISCELLANEOUS</i>						
604-49550-402 STREET LIGHT AND SIGNAL REPAIR	60,000.00	60,000.00	29,163.54	( 30,836.46)	48.61	40,021.87
<i>TOTAL MISCELLANEOUS</i>	60,000.00	60,000.00	29,163.54	( 30,836.46)	48.61	40,021.87
<b>TOTAL EXPENSE 550</b>	<b>240,000.00</b>	<b>240,000.00</b>	<b>206,231.96</b>	<b>( 33,768.04)</b>	<b>85.93</b>	<b>215,734.93</b>

**CITY OF CAMBRIDGE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

**FUND 604 - STREET LIGHT UTILITY**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	240,000.00	240,000.00	206,231.96			215,734.93
NET REVENUES OVER EXPENDITURE	6,900.00	6,900.00	50,296.96			31,298.02

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 610 - LIQUOR STORE FUND**

DRAFT

<u>REVENUE</u>	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
INTEREST & LOTTERY SALES	85,240.00	85,240.00	88,350.25	( 3,110.25)	103.65	82,801.63
OPERATING REVENUES	6,073,709.00	6,073,709.00	6,560,225.43	( 486,516.43)	108.01	6,645,854.52
TOTAL FUND REVENUE	<u>6,158,949.00</u>	<u>6,158,949.00</u>	<u>6,648,575.68</u>	<u>( 489,626.68)</u>	<u>107.95</u>	<u>6,728,656.15</u>
<u>EXPENDITURES</u>						
LIQUOR STORE EXPENDITURES						
LIQUOR STORE	6,158,949.00	6,158,949.00	6,549,928.03	( 390,979.03)	106.35	6,735,069.10
TOTAL LIQUOR STORE EXPENDITURES	<u>6,158,949.00</u>	<u>6,158,949.00</u>	<u>6,549,928.03</u>	<u>( 390,979.03)</u>	<u>106.35</u>	<u>6,735,069.10</u>
TOTAL FUND EXPENDITURES	<u>6,158,949.00</u>	<u>6,158,949.00</u>	<u>6,549,928.03</u>	<u>( 390,979.03)</u>	<u>106.35</u>	<u>6,735,069.10</u>
NET REVENUE OVER EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>98,647.65</u>	<u>( 98,647.65)</u>		<u>( 6,412.95)</u>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 610 - LIQUOR STORE FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>INTEREST &amp; LOTTERY SALES</u>						
610-36200 MISCELLANEOUS REVENUES	240.00	240.00	235.50	4.50	98.13	386.05
610-36210 INTEREST EARNINGS	.00	.00	23,950.42	( 23,950.42)	.00	3,825.84
610-36215 UNREALIZED MKT VALUE GAIN/LOSS	.00	.00	.00	.00	.00	( 14,016.35)
610-36220 LOTTERY SALES	85,000.00	85,000.00	64,164.33	20,835.67	75.49	92,606.09
<b>TOTAL INTEREST &amp; LOTTERY SALES</b>	<b>85,240.00</b>	<b>85,240.00</b>	<b>88,350.25</b>	<b>( 3,110.25)</b>	<b>103.65</b>	<b>82,801.63</b>
<u>OPERATING REVENUES</u>						
610-37811 SALES - LIQUOR	2,167,325.00	2,167,325.00	2,434,150.22	( 266,825.22)	112.31	2,406,470.46
610-37812 SALES - BEER	2,718,665.00	2,718,665.00	2,889,970.82	( 171,305.82)	106.30	2,987,568.32
610-37813 SALES - WINE	853,175.00	853,175.00	888,362.38	( 35,187.38)	104.12	889,837.80
610-37815 SALES - NON-TAXABLE	185,838.00	185,838.00	176,735.82	9,102.18	95.10	193,383.18
610-37816 SALES - TAXABLE	154,906.00	154,906.00	174,530.80	( 19,624.80)	112.67	173,018.86
610-37830 DISCOUNTS, DEPOSITS & RETURNS	( 5,000.00)	( 5,000.00)	( 3,406.00)	( 1,594.00)	( 68.12)	( 4,026.50)
610-37840 CASH OVER AND SHORT	( 1,200.00)	( 1,200.00)	( 118.61)	( 1,081.39)	( 9.88)	( 397.60)
<b>TOTAL OPERATING REVENUES</b>	<b>6,073,709.00</b>	<b>6,073,709.00</b>	<b>6,560,225.43</b>	<b>( 486,516.43)</b>	<b>108.01</b>	<b>6,645,854.52</b>
<b>TOTAL FUND REVENUE</b>	<b>6,158,949.00</b>	<b>6,158,949.00</b>	<b>6,648,575.68</b>			<b>6,728,656.15</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 610 - LIQUOR STORE FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>LIQUOR STORE</b>						
<i>PERSONAL SERVICES</i>						
610-49750-101 FULL-TIME EMPLOYEES - REGULAR	270,360.00	270,360.00	305,129.51	34,769.51	112.86	268,238.61
610-49750-102 FULL-TIME EMPLOYEES - OVERTIME	8,470.00	8,470.00	5,052.53	( 3,417.47)	59.65	3,934.17
610-49750-103 PART-TIME EMPLOYEES - REGULAR	175,000.00	175,000.00	120,536.41	( 54,463.59)	68.88	165,664.32
610-49750-106 PART-TIME EMPLOYEES - OVERTIME	200.00	200.00	.00	( 200.00)	.00	179.43
610-49750-110 HOURS WORKED HOLIDAY	12,800.00	12,800.00	10,615.16	( 2,184.84)	82.93	9,171.95
610-49750-121 PERA (EMPLOYER)	35,784.00	35,784.00	32,506.69	( 3,277.31)	90.84	30,862.23
610-49750-122 FICA/MEDICARE (EMPLOYER)	36,501.00	36,501.00	28,516.40	( 7,984.60)	78.12	33,518.07
610-49750-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	69,130.00	69,130.00	83,454.46	14,324.46	120.72	64,969.94
610-49750-132 LONGEVITY PAY	10,301.00	10,301.00	.00	( 10,301.00)	.00	.00
610-49750-133 INSURANCE DEDUCTIBLE CONTRIB	4,800.00	4,800.00	1,965.71	( 2,834.29)	40.95	1,933.70
610-49750-151 WORKERS' COMPENSATION PREMIU	24,530.00	24,530.00	22,850.81	( 1,679.19)	93.15	12,425.33
610-49750-153 UNEMPLOYMENT COMPENSATION	250.00	250.00	177.23	( 72.77)	70.89	.00
610-49750-154 HRA/FLEX FEES	350.00	350.00	316.60	( 33.40)	90.46	267.30
<i>TOTAL PERSONAL SERVICES</i>	<u>648,476.00</u>	<u>648,476.00</u>	<u>611,121.51</u>	<u>( 37,354.49)</u>	<u>94.24</u>	<u>591,165.05</u>
<i>SUPPLIES</i>						
610-49750-201 OFFICE SUPPLIES - ACCESSORIES	2,000.00	2,000.00	3,441.15	1,441.15	172.06	1,259.20
610-49750-210 MISCELLANEOUS OPER SUPPLIES	21,000.00	21,000.00	16,372.58	( 4,627.42)	77.96	24,136.22
610-49750-220 MAINTENANCE & REPAIR SUPPLIES	30,000.00	30,000.00	18,744.69	( 11,255.31)	62.48	21,070.22
610-49750-240 SMALL TOOLS AND MINOR EQUIPME	3,000.00	3,000.00	3,685.71	685.71	122.86	1,044.00
610-49750-251 PURCHASES - LIQUOR	1,582,147.00	1,582,147.00	1,732,566.39	150,419.39	109.51	1,735,761.85
610-49750-252 PURCHASES - BEER	2,093,372.00	2,093,372.00	2,205,877.59	112,505.59	105.37	2,279,240.95
610-49750-253 PURCHASES WINE	597,223.00	597,223.00	598,727.49	1,504.49	100.25	606,014.74
610-49750-259 PURCHASES - MISCELLANEOUS	279,410.00	279,410.00	276,356.69	( 3,053.31)	98.91	286,453.20
610-49750-260 FREIGHT & DRAY	38,000.00	38,000.00	41,094.86	3,094.86	108.14	41,946.14
<i>TOTAL SUPPLIES</i>	<u>4,646,152.00</u>	<u>4,646,152.00</u>	<u>4,896,867.15</u>	<u>250,715.15</u>	<u>105.40</u>	<u>4,996,926.52</u>
<i>OTHER SERVICES &amp; CHARGES</i>						
610-49750-304 MISC PROFESSIONAL SERVICES	3,500.00	3,500.00	6,702.59	3,202.59	191.50	1,499.85
610-49750-313 IT MGMT & BACKUP	6,000.00	6,000.00	5,482.52	( 517.48)	91.38	5,330.40
610-49750-321 TELEPHONE/CELLULAR PHONES	8,000.00	8,000.00	7,234.03	( 765.97)	90.43	7,203.75
610-49750-331 TRAVEL/MEALS/LODGING	200.00	200.00	.00	( 200.00)	.00	.00
610-49750-334 MILEAGE REIMBURSEMENT	300.00	300.00	195.15	( 104.85)	65.05	408.70
610-49750-340 ADVERTISING	40,000.00	40,000.00	44,583.96	4,583.96	111.46	43,231.33
610-49750-341 WINE TASTING EVENT COSTS	3,200.00	3,200.00	.00	( 3,200.00)	.00	258.68
610-49750-360 INSURANCE AND BONDS	18,000.00	18,000.00	15,445.18	( 2,554.82)	85.81	15,158.43
610-49750-381 ELECTRIC UTILITIES	27,000.00	27,000.00	22,746.50	( 4,253.50)	84.25	23,132.54
610-49750-382 WATER/WASTEWATER UTILITIES	1,200.00	1,200.00	783.79	( 416.21)	65.32	779.46
610-49750-383 GAS UTILITIES	3,500.00	3,500.00	2,959.83	( 540.17)	84.57	2,920.81
610-49750-384 REFUSE HAULING	6,500.00	6,500.00	5,772.10	( 727.90)	88.80	5,268.84
<i>TOTAL OTHER SERVICES &amp; CHARG</i>	<u>117,400.00</u>	<u>117,400.00</u>	<u>111,905.65</u>	<u>( 5,494.35)</u>	<u>95.32</u>	<u>105,192.79</u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 12 MONTHS ENDING DECEMBER 31, 2023**

**FUND 610 - LIQUOR STORE FUND**

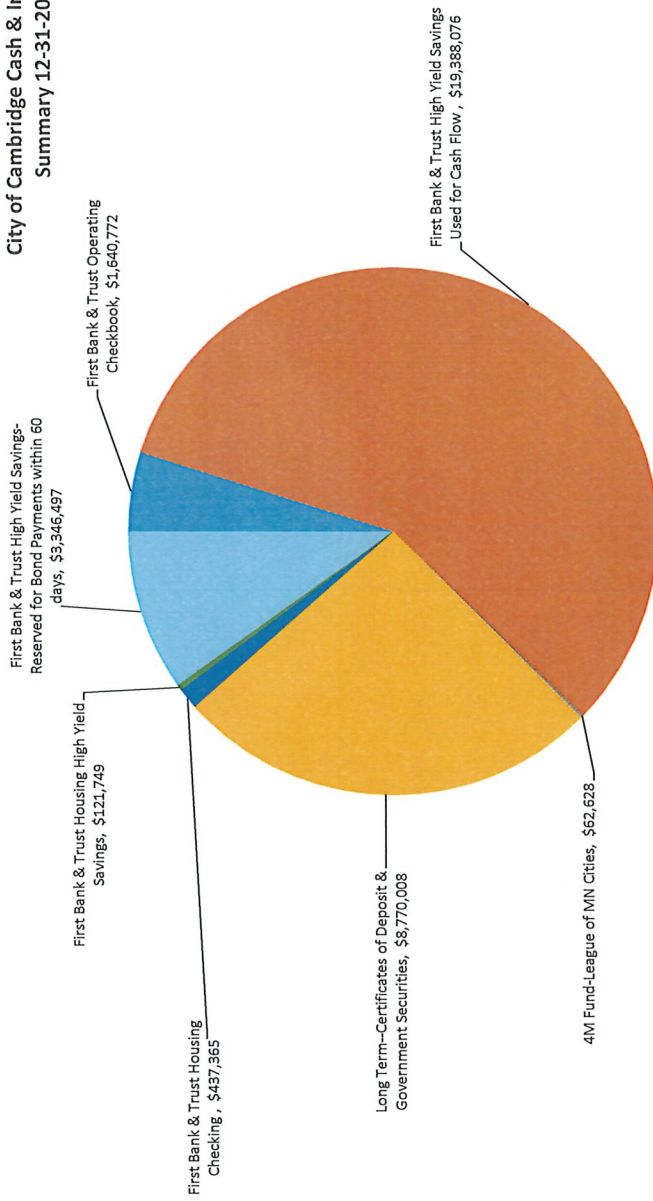
	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
610-49750-405 JANITOR SERVICES	8,000.00	8,000.00	7,906.24	( 93.76)	98.83	6,776.64
610-49750-413 RENTALS - OFFICE EQUIPMENT	.00	.00	715.00	715.00	.00	.00
610-49750-420 DEPRECIATION	64,000.00	64,000.00	66,440.42	2,440.42	103.81	61,853.08
610-49750-430 FISCAL/BANK/MISCELLANEOUS CHG	150,671.00	150,671.00	150,091.34	( 579.66)	99.62	147,906.37
610-49750-433 DUES AND SUBSCRIPTIONS	6,500.00	6,500.00	6,144.00	( 356.00)	94.52	6,122.00
610-49750-440 MEETINGS AND SCHOOLS	3,000.00	3,000.00	150.00	( 2,850.00)	5.00	1,454.00
610-49750-453 TAXES AND LICENSES	250.00	250.00	200.00	( 50.00)	80.00	20.00
610-49750-461 LOTTERY SWEEP	50,000.00	50,000.00	34,938.16	( 15,061.84)	69.88	49,453.81
610-49750-475 LOTTERY PAID OUT	32,000.00	32,000.00	29,684.03	( 2,315.97)	92.76	38,548.03
610-49750-489 CONTRACT MAINTENANCE	7,500.00	7,500.00	8,764.53	1,264.53	116.86	4,650.81
<i>TOTAL MISCELLANEOUS</i>	<u>321,921.00</u>	<u>321,921.00</u>	<u>305,033.72</u>	<u>( 16,887.28)</u>	<u>94.75</u>	<u>316,784.74</u>
<i>TRANSFERS</i>						
610-49750-720 TRANSFERS OUT - OPER TRANSFER	425,000.00	425,000.00	625,000.00	200,000.00	147.06	525,000.00
610-49750-724 TRANSFER TO SPECIAL REV FUNDS	.00	.00	.00	.00	.00	200,000.00
<i>TOTAL TRANSFERS</i>	<u>425,000.00</u>	<u>425,000.00</u>	<u>625,000.00</u>	<u>200,000.00</u>	<u>147.06</u>	<u>725,000.00</u>
<b>TOTAL LIQUOR STORE</b>	<u><u>6,158,949.00</u></u>	<u><u>6,158,949.00</u></u>	<u><u>6,549,928.03</u></u>	<u><u>390,979.03</u></u>	<u><u>106.35</u></u>	<u><u>6,735,069.10</u></u>

**CITY OF CAMBRIDGE**  
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2023

**FUND 610 - LIQUOR STORE FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	6,158,949.00	6,158,949.00	6,549,928.03			6,735,069.10
NET REVENUES OVER EXPENDITURE	.00	.00	98,647.65			( 6,412.95)

**City of Cambridge Cash & Investment  
Summary 12-31-2023**





City of Cambridge		
General Fund Park Expenses		
on Park Specific Basis		
		Draft
Name of Park		Costs 1/1/2023-12/31/2023
City Park		\$49,910.83
Ice Rink		\$100,998.02
Sandquist Park		\$122,773.68
Central Greens		\$22,734.28
Brown Park		\$5,318.82
Peterson Park		\$10,965.83
Pioneer Park		\$11,366.46
Water Tower Park		\$7,008.31
Preserve Park		\$179.70
Dog Park		\$10,012.64
Honeysuckle Park		\$4,979.79
Parkwood Park		\$11,421.58
Veteran's Park		\$595.69
Not Location Specific Expense		\$135,820.64
Total		\$494,086.27
Difference		\$0.00
Total Per General Ledger		\$494,086.27
Notes:		
Generally, salaries are allocated to each park based on a time estimate received from our Public Works Director. During the year, as the seasons change, the allocations change to reflect current park activity.		
Not location specific expenses includes things that would be too difficult to allocate to a specific park like park liability insurance, gas for park vehicles, small tools, vehicle repairs, and park commission expense.		