

Cambridge City Council Meeting Minutes Monday, July 1, 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; Councilmembers Lisa Iverson, Aaron Berg, Mark Ziebarth, and Bob Shogren.

Staff Present: City Administrator Vogel, Deputy City Administrator Smith, Finance Director Moe, Community Development Director Westover, Police Chief Machin, Detective Johnson, Officer Gregorich, Utilities/Public Works Director Schwab, Stormwater Technician/GIS Coordinator Pixley, Stormwater Inspector Lassegard, 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

Berg requested to add Item 9A Code Enforcement Process.

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

Swearing in of Detective Johnson and Police Officer Gregorich

Machin introduced Tyler Johnson. Johnson joined the department last July with 10 years of law enforcement experience. He quickly moved through field training program and began filling open shifts quickly. Since completing his training, he has served as field training officer and helped develop a better response to active shooter type threats. Starting in May, Johnson moved into the Detective position made vacant with the promotion of Deputy Chief Hagen, he has continued to excel in this position. When not at work, he enjoys spending time with his family, hunting, fishing, and riding his motorcycle.

Machin swore in Tyler Johnson as Detective.

Machin said Derek Gregorich joined the department last August, this is his first, and hopefully only, law enforcement position. Since completing his field training in mid-December, he has been leading the department in traffic stops with approximately 745 since December 13th 2023. He has also logged 19 DWI arrests. The next closest officer has 400 less traffic stops. He has a strong work ethic and views each call as an opportunity to learn something to improve his skills. In his off time Gregorich enjoys bass fishing, snowmobiling, and pickleball.

Machin swore in Derek Gregorich as an Officer.

Consent Agenda

Shogren moved, seconded by Iverson, to approve consent agenda Items A-E:

- A. Approval of Regular City Council Meeting Minutes for June 17, 2024
- B. Draft May 2024 Financial Statements
- C. Approve Road Closure for Steve's Tire 50th Anniversary
- D. Approve bid for replacement of CFD Command Vehicle
- E. Approval for hiring one part time employee for Northbound Liquor

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

Work Session

A. Stormwater Presentation

Pixley presented the 2023 Annual Stormwater Report. The Municipal Separate Storm Sewer System (MS4) program started with the Clean Water Act in the early 1970s. The Clean Water Act established the National Pollutant Discharge Elimination System (NPDES) Permit headed by the U.S. Environmental Protection Agency (EPA) and delegated locally by the Minnesota Pollution Control Agency (MPCA). The City holds the MS4 general permit, originally from February 2007 through 2013, was re-issued from 2014 through 2019, and most recently re-issued in October 2022.

Pixley continued, the city needs this permit because of its higher population, as well as the Rum River being one of only seven scenic and recreational rivers in Minnesota. To obtain a permit, the city needs to develop and implement a Stormwater Pollution Prevention Plan (SWPPP) with goals to reduce discharge of pollutants from the city's storm sewer system, protect water quality, and meet the requirements of the Clean Water Act.

As part of the SWPPP there are regulatory mechanisms, enforcement response procedures, and mapping and inventory requirements. The Minimum Control Measures (MCM) are public education and outreach, public participation and involvement, illicit discharge detection and elimination, construction site stormwater runoff control, post-construction stormwater management, and pollution prevention and good housekeeping for municipal operations.

The last MS4 annual report was submitted to the MPCA in 2021 due to some changeover in how the reports were received. This report was due on June 30, 2022.

There was a state audit performed in May, which covered 2021 through 2023, the findings called out a couple minor areas needing attention giving staff 30 days to comply. There have been some ordinance and procedural updates since the last report, and staff participated in a mock audit with SEH.

In 2023 there have been additional MCMs that assist staff in maintaining records, following state standards, and ensuring consistent enforcement of pollution reducing practices. Overall, the goal of pollution reduction and enforcement has been achieved, however there's always room to grow.

The first MCM focuses on public education and outreach. This has been moved more towards season-specific social media postings for a better reach, and the impact is easier to track. Approximately 15,000 people were reached in the past year with some form of stormwater education. There is an Illicit discharge reporting form on City's website. Informational pamphlets and compliance checklists are sent with all issued building permits to help educate contractors.

The second MCM focuses on public involvement. An annual council presentation allows the public to learn about changes, updates, and additions to our SWPPP. The city started the Adopt-a-Drain program in April of 2021, and it is gaining traction with the public. Staff plan to work with local schools to involve various student organizations.

MCM three involves illicit discharge detection and elimination. In 2023 there were four illicit discharges, one spill, and one state-involved investigation. There are over 265,000 feet of storm piping with storm structure connections inventoried.

MCM four is construction site stormwater runoff control. In 2023 there were 54 erosion control inspections and four site plan reviews. Construction projects in 2023 included Cambridge Family Apartments, Strong Oak Apartments, Cambridge Cove, and Kwik Trip. There were fewer projects and better reception to staff guidance, which led to lower compliance issues.

The sixth MCM moved on to pollution prevention and good housekeeping. Staff performed 74 drainage pond inspections and found the majority in satisfactory condition. All staff were trained in-house on illicit discharge detection and relevant staff are trained on SmartSalting.

Highlights for 2023 include completing the first audit with the state, all city staff that apply chloride products have been SmartSalt certified, and a consistent work order system was developed for staff to utilize. Notable upcoming projects include Cambridge Cove Phase 2, 2025 Street Project, completion of Oak Landing Apartments, completion of various pond and drainage maintenance activities, and the annual report submittals for 2022, 2023, and 2024. Input on the MS4 program will be considered for possible program modifications, and if implemented, reported in the 2024 Annual Report.

Shogren asked for an example of an illicit discharge, Pixley answered anything that is not water entering a storm drain, such as grass clippings, oil drainage, or dumpster juice.

B. 2024 Housing Study Presentation

Matt Mullins, Vice President of Maxfield Research and Consulting, highlighted the results of the 2024 housing study. The study was conducted during the winter, with most data being collected from January through April. The primary market area (PMA) is the area a majority of residents may come from, Cambridge is the driver and economic hub of the PMA, with influence from Isanti and Braham. The rest of the area consists of townships and agriculture property. The population of Cambridge has grown almost 75 percent since 2000, and it is projected to have 20 percent more growth in the next decade. Millennials and those ages 65 plus are expected to be the majority of the growth in the next five years. Household type is chiefly single person households, and demand for alternative living, such as townhomes and maintenance-free homes, are high.

Mullins said construction of single-family home declined dramatically in 2022 when interest rates rose. There has been an influx of multi-family construction over the past six to eight years. Availability of multi-family rental housing is low, with no vacancies in affordable or subsidized units. Research shows that a five percent vacancy rate is healthy for the market. Local market rate units are still considered affordable, though they do not have income restrictions. This is due to the units being

older or not having desirable features. There is a strong demand for single-family detached homes and townhomes, comprising about 30 percent of the market. People want more space and a yard.

There is no shortage of multi-family rental units in the pipeline or under construction, and it is advised to watch the impact this has on demand when many of those units open towards the end of the year. Godfrey asked how long this should be watched, Mullins said buildings typically take a year to 18 months to fill, with an average of 20 percent preleased and eight units per month. Some large projects, such as the Lodge at Oak Landing, may take more time to fill. If they are absorbing fast, the market need is higher than believed. If units are empty too long, concessions can be offered such as free rent for a short period, free storage, or free parking. Godfrey asked if council should discuss limiting the number of new applications. Mullins replied that often developers will pause and let the market settle before moving forward. Any new project will not affect the market until 2026 or later, since it takes time to get approval and finish construction. By that time the market should level out from the influx of units.

Increased interest rates have stalled out the market on home sales. Multi-family units are more affordable, while single-family stock is at an average of \$300-400,000. An average \$300,000 home 18 months ago required an income of around \$60,000 to afford, the same home today requires an income of \$90,000. This has had a major impact on affordability. New construction is picking up due to the need for housing. There are enough vacant lots for new construction currently, though it is recommended to consider platting new lots now for development down the road. Once interest rates lower, sales will increase. Looking into the next decade, it is predicted there will be a demand for 900 or more general-occupancy units. This is accounting for the projects in the pipeline.

Mullins reported that the large predicted age 65 plus demographic will drive future housing needs. Active and independent living currently has zero vacancies, while assisted living and memory care have high vacancy rates in the double digits, this typically should be around seven percent. Senior housing will need about 850 independent and active living units. Senior co-ops are gaining popularity, as well as affordable rentals that are maintained by an association. Adding senior housing also frees up housing stock for other demographics to purchase.

Mullins summed up the report stating that Cambridge has experienced rapid population growth since 2000 and a continued 20 percent growth rate is projected this decade. Aging of Baby Boomer Generation is driving alternative housing products, while families with kids is declining. Persons living alone is the largest and fastest growing household type. Cambridge is a job importer with nearly 1,400 workers commuting in for work and only a 3.9% unemployment rate.

Mullins continued, there is low rental vacancy rate at 1.3 percent average, and most market rate product is NOAH. There are 400 plus units in the development pipeline. Senior housing is bifurcated and there are no vacancies in active and independent living product. The lack of for sale housing and interest rates are impacting sales and affordability. New single-family construction was strong in 2021, but interest rates had dampened new starts since 2022. Vacant lot supply is sufficient in near-term, but new platted lots are needed long-term. National builders should be considered as they bring many affordable options to the table. Mullins predicted a federal cut in December, and several more in 2025, making 2025 an active year.

Godfrey asked if Mullins would be available to staff for future questions, Matt said he was always available, and recommended to update the study every five years keep it current.

Ziebarth motioned, seconded by Iverson, to accept the 2024 housing study report from Maxfield Research and Consulting. All voted aye, no nays, motion passed unanimously.

Unfinished Business

No unfinished business

New Business

A. Street Art contest at Art Fair

Westover requested a street art contest to be hosted during the annual Art Fair on Saturday, August 17, 2024, from 10:00am to 3:00pm. The fair includes a chalk art contest, and adding a street art contest will provide additional opportunities to grow the event. The large white boards from the city owned parking lot, the former Woody's lot, would be lowered for the event. Each contestant would get a section of the white board to showcase their art. Public Works will paint over white after the event.

Shogren opined he preferred to not have city sponsored art that would last for a year or more. Godfrey noted that the plan was to paint over the art after the event, and asked the timeframe for this, Shwab said it could occur whatever council requested. Shogren said if it could be painted over within a day or two, that would be a good compromise.

Iverson motioned, seconded by Ziebarth, to approve a street art contest for the Art Fair on Saturday, August 17, 2024.

Vogel clarified if the motion should include a timeframe for painting the boards over, Iverson said within a week. Ziebarth agreed.

Berg asked if the plan was to take the board down, use it for the contest, put it back up for display, only to take it back down to paint it white and then put it back up? Schwab said the plan was to lower it permanently, but questioned if that promote year round graffiti.

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

Mayor's Report

A. Summary of LMC Annual Conference

Godfrey said last week Councilmembers Berg and Shogren joined him at the LMC Annual Conference, which featured interesting subjects. Godfrey noted he attended one session on public art, where it was advised to make art changeable to keep active and generate a buzz around downtown. The keynote speakers were good. During the Governor's speech he mentioned the possibility of a session to discuss flooding and possibly bonding, which the city is advocating for on many projects through the city. Shogren said he saw the sewer system in Rochester. Berg said he attended a session from the Office of Cannabis Management who stated they will begin reviewing social justice applicants for distribution and cultivation licensing.

B. 4th of July Fireworks

Godfrey reminded everyone that the annual fireworks display will be held on July 4th at the Isanti County Fairgrounds. Any potential weather cancellation will be determined by late afternoon on the day of. Mrs. Abigale Shogren will be singing the National Anthem, Godfrey will give a short speech, and the fireworks will start at dusk, which is typically 10:00 pm.

Council Concerns

A. Code Enforcement Process

Berg stated that code enforcement was a necessary evil, it is not a fun job and he expressed appreciation to the staff who perform this job. Summer season sees an uptick in activity, which often leads to more complaints on social media. He confirmed that the city operates on a complaint-based system, so if letter has been issued, a complaint was made. Vogel noted that proximity enforcement was possible, meaning if staff respond to complaint and notice a violation enroute, they can respond to those as well.

City Attorney’s Report

No City Attorney’s report

City Administrator’s Report

A. Call for Election Judges

Vogel said the city is seeking election judges. There are four election events yet this year, the primary election in August, and general election in November. The city is also holding two events at GracePointe to ensure everyone gets an opportunity to vote. A busy election season is predicted, and it helps to have a full roster of judges. Training available from the county, which is paid when serving as an election Judge. Council will approve the selected election judges on July 15th, deadline for primary election applicants is June 10th. Shogren asked if the applicants apply at city hall, Vogel said that was correct, staff will also help facilitate training with the county.

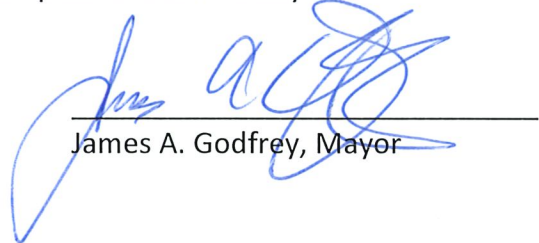
Adjournment of Council Meeting

Being no further business before the City Council, Berg moved, seconded by Shogren, to adjourn the regular meeting at 7:03 pm. All voted aye, no nays, motion passed unanimously.

ATTEST:

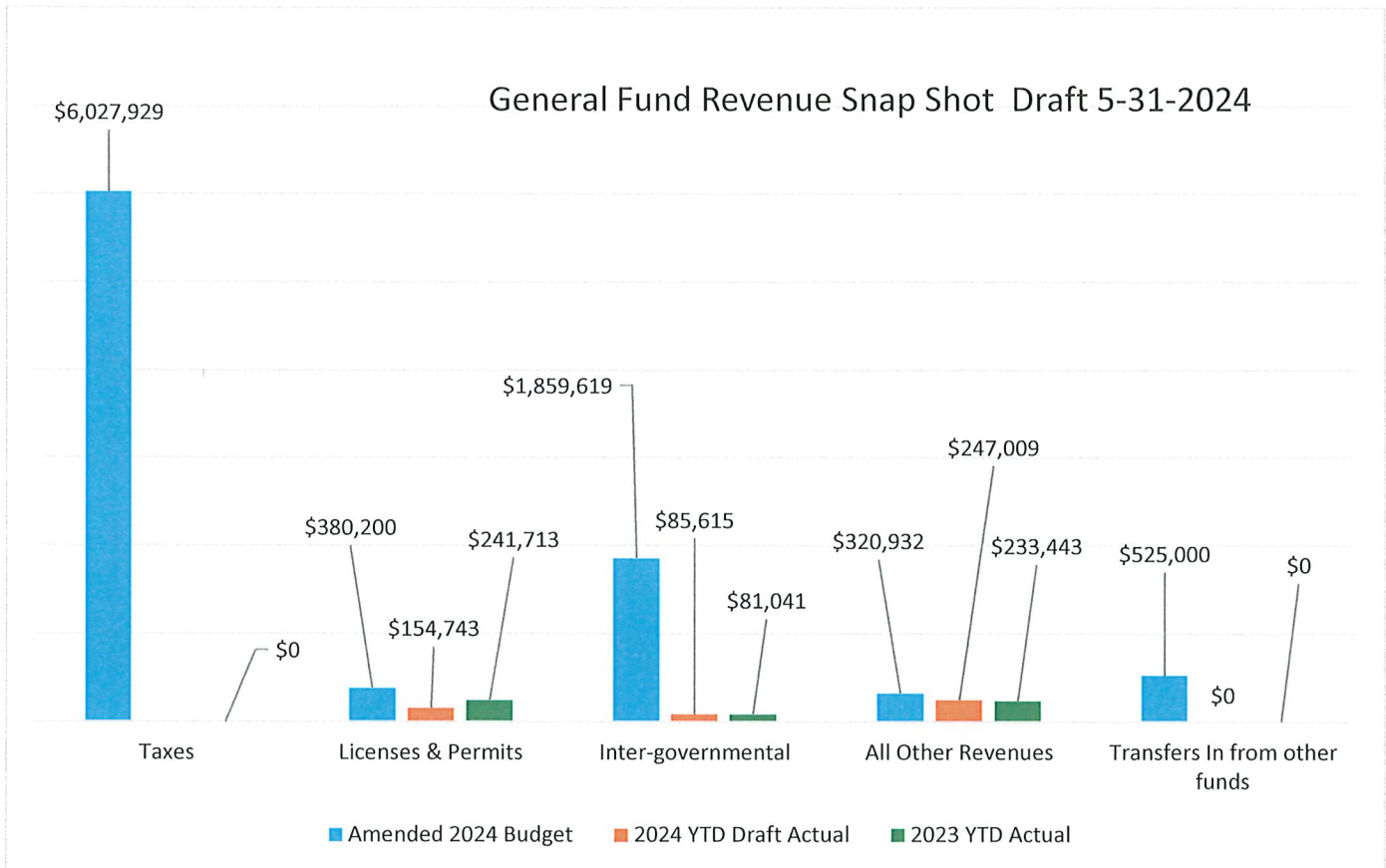


Evan Vogel, City Administrator



James A. Godfrey, Mayor

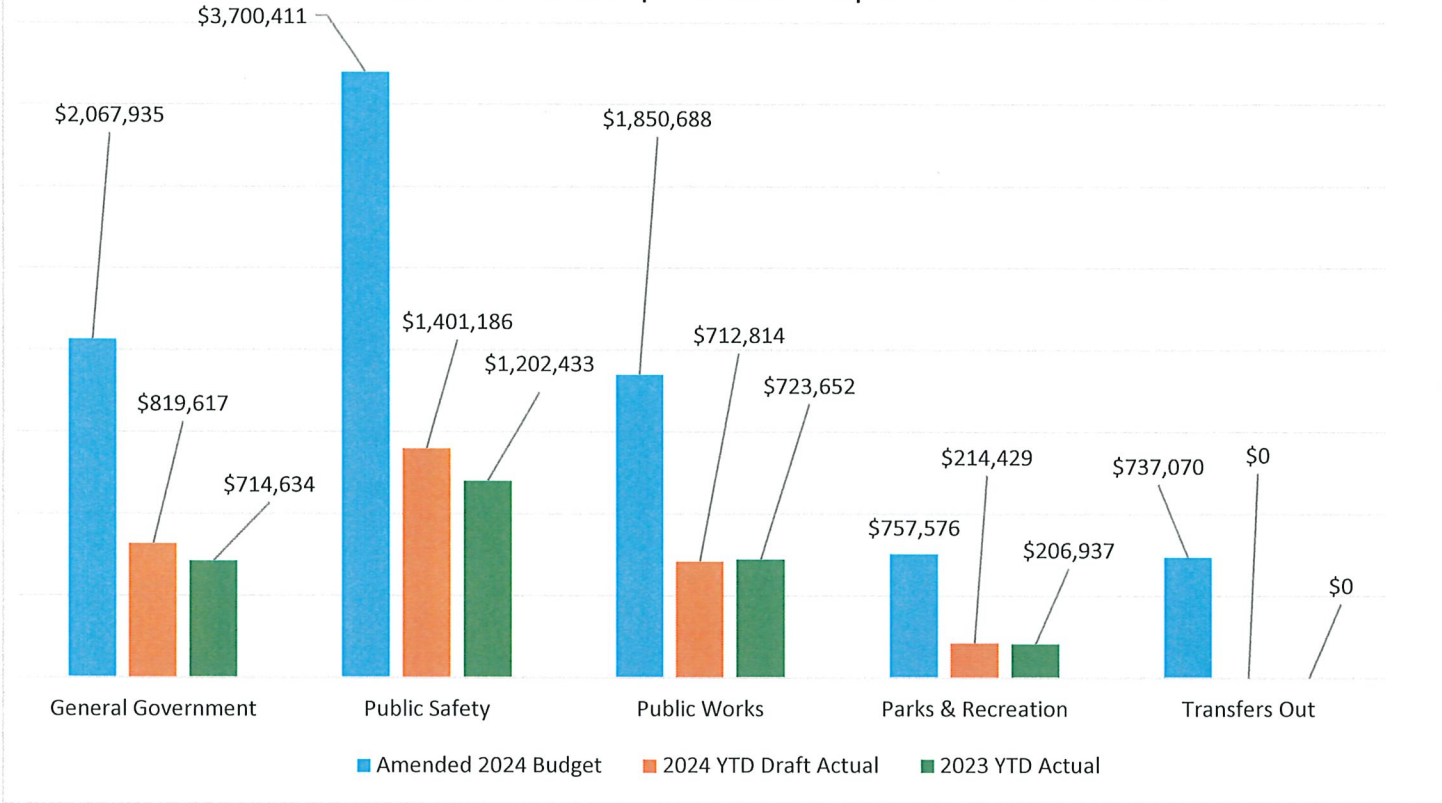
Council Financial Snapshot



Notes—

- Tax collections occur in July and December. Normal to have \$0 at this point in the year.
- Permit activity is lacking behind expectations. A budget revision will be brought to Council in July to bring down the budgeted permit amount.
- Inter-governmental revenue is primarily received in July, October and December.
- Other revenue is higher than previous years as township fire contract billings were higher than prior year settle-up provisions. Rest of other revenue will come in over remainder of the year.
- Transfers from other funds typically occur later in the year.

General Fund Expenditure Snap Shot Draft 5-31-2024



Notes—Expenditures for all categories, except Public Works, are higher due to implementation of class and comp study in 2024. Public Works regular salaries are higher in 2024 than 2023 due to the class and comp study but overtime related to snow plowing and cost of snow removal materials are down significantly, as compared to 2023 due to minimal snow events in 2024.

Behind the numbers—

16/2

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

Behind the numbers—

57/6

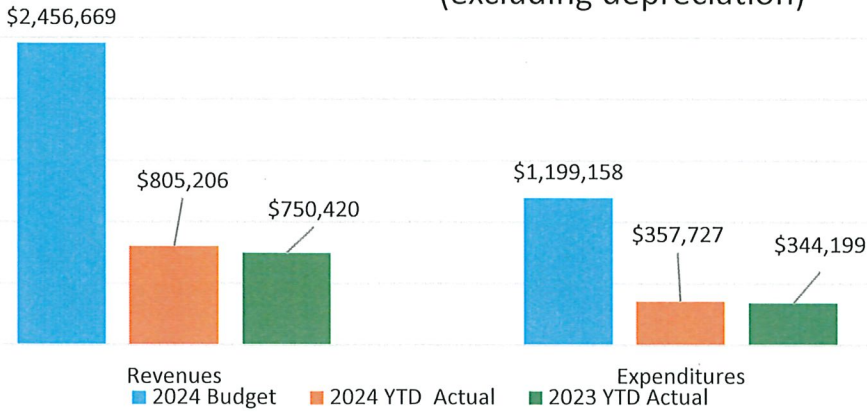
Cambridge maintains fifty-seven miles of streets with six snow plows, two loaders, and two sidewalk machines. The Street Dept plows when two inches or more of snow is received. The Street Dept also sands/salts when conditions are slippery. To report street concerns, call 689-1800.

Behind the numbers—

18

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

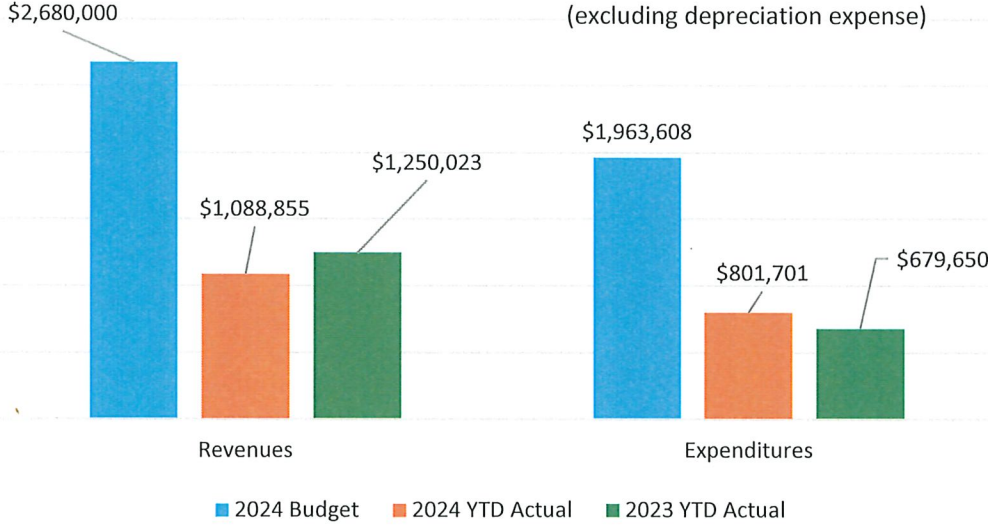
Water Fund Draft 5-31-2024 (excluding depreciation)



Water Fund Notes—
Revenue as expected for 2024.

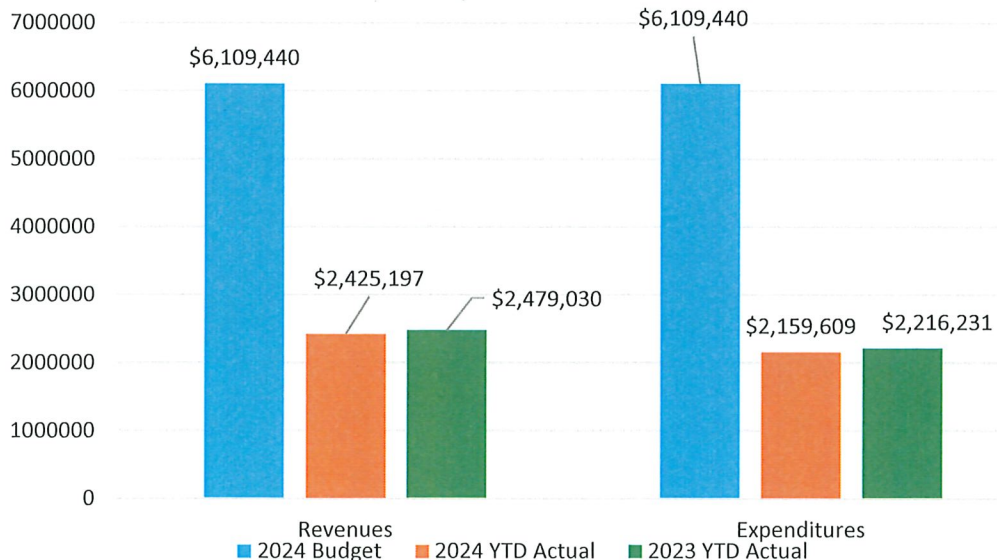
Increase in expenses due to implementation of class and comp study.

Wastewater Fund Draft 5-31-2024 (excluding depreciation expense)



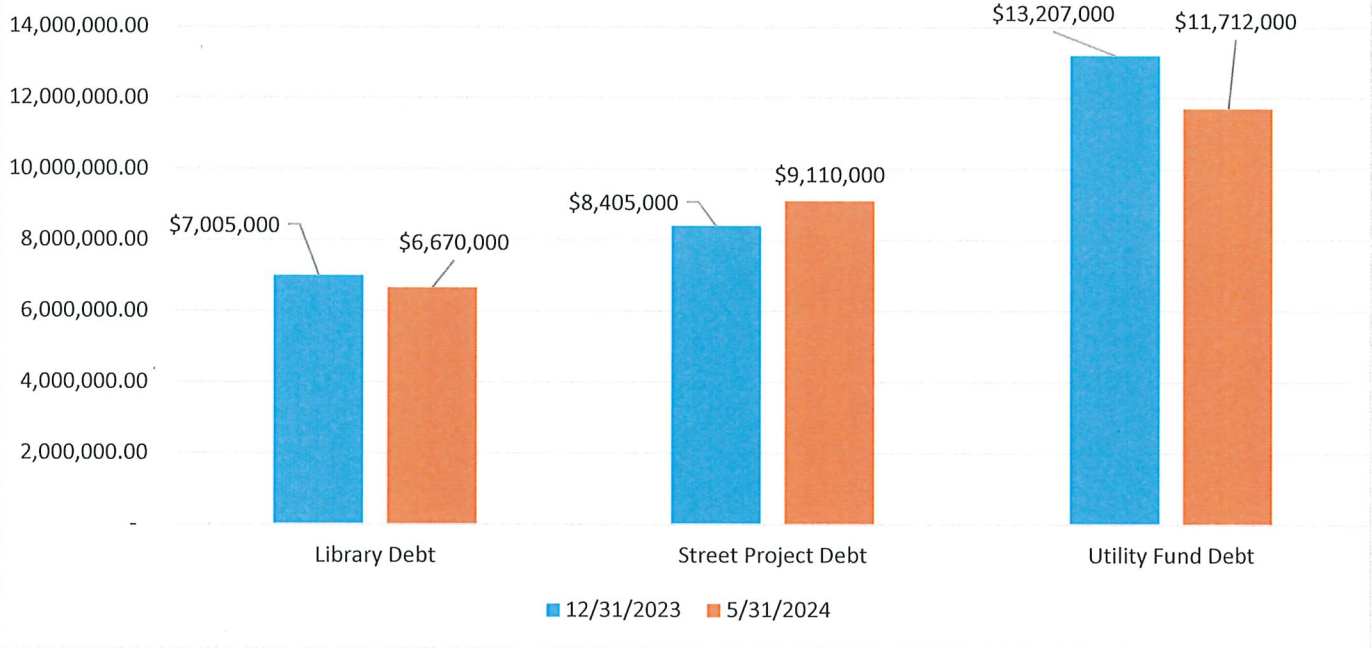
Wastewater Fund Notes—
Revenues are down over prior year due to sewer access charges. In 2023, new development had sewer access charges. Similar development, not occurring in 2024 at this time.

Northbound Liquor Draft 5-31-2024



Northbound Liquor revenue and expense on track for 2024 at this point.

Outstanding City Debt 5/31/2024



CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|----------------------------------|---------------------|---------------------|---------------------|------------------------|----------------|------------------------|
| REVENUE | | | | | | |
| TAXES | 6,027,929.00 | 6,027,929.00 | .00 | (6,027,929.00) | .00 | 5,644,547.07 |
| LICENSES AND PERMITS | 377,350.00 | 380,200.00 | 154,743.26 | (225,456.74) | 40.70 | 715,410.66 |
| INTERGOVERNMENTAL REVENUES | 2,117,119.00 | 1,859,619.00 | 85,614.95 | (1,774,004.05) | 4.60 | 1,651,527.81 |
| CHARGES FOR SERVICES | 183,800.00 | 192,786.00 | 185,138.11 | (7,647.89) | 96.03 | 251,778.69 |
| FINES AND FORFEITURES | 42,100.00 | 42,100.00 | 19,586.35 | (22,513.65) | 46.52 | 57,170.03 |
| OTHER | 86,208.00 | 86,046.00 | 42,284.76 | (43,761.24) | 49.14 | 236,989.43 |
| OTHER FINANCING SOURCES | 525,000.00 | 525,000.00 | .00 | (525,000.00) | .00 | 525,000.00 |
| TOTAL FUND REVENUE | 9,359,506.00 | 9,113,680.00 | 487,367.43 | (8,626,312.57) | 5.35 | 9,082,423.69 |
| EXPENDITURES | | | | | | |
| GENERAL GOVERNMENT | | | | | | |
| MAYOR AND CITY COUNCIL | 67,486.00 | 67,486.00 | 37,648.33 | 29,837.67 | 55.79 | 61,566.83 |
| ADMINISTRATION | 471,879.00 | 473,553.00 | 203,826.53 | 269,726.47 | 43.04 | 400,263.69 |
| ELECTIONS | 9,200.00 | 9,200.00 | 1,860.99 | 7,339.01 | 20.23 | 4,355.00 |
| FINANCE/MIS | 466,769.00 | 466,769.00 | 192,742.95 | 274,026.05 | 41.29 | 358,035.06 |
| LEGAL | 136,000.00 | 136,000.00 | 33,716.22 | 102,283.78 | 24.79 | 101,493.73 |
| BUILDING DEPARTMENT | 358,695.00 | 358,695.00 | 149,944.90 | 208,750.10 | 41.80 | 347,046.71 |
| ENGINEERING | 40,000.00 | 40,000.00 | 8,832.50 | 31,167.50 | 22.08 | 35,653.55 |
| PLANNING | 352,913.00 | 352,913.00 | 141,584.04 | 211,328.96 | 40.12 | 313,479.31 |
| NEW CITY HALL BUILDING | 163,319.00 | 163,319.00 | 49,460.84 | 113,858.16 | 30.28 | 131,259.58 |
| TOTAL GENERAL GOVERNMENT | 2,066,261.00 | 2,067,935.00 | 819,617.30 | 1,248,317.70 | 39.63 | 1,753,153.46 |
| PUBLIC SAFETY | | | | | | |
| POLICE DEPARTMENT | 3,217,855.00 | 3,217,855.00 | 1,215,414.89 | 2,002,440.11 | 37.77 | 2,757,851.72 |
| FIRE DEPARTMENT | 456,856.00 | 466,856.00 | 177,399.21 | 289,456.79 | 38.00 | 599,882.26 |
| EMERGENCY MANAGEMENT | 10,700.00 | 10,700.00 | 6,372.00 | 4,328.00 | 59.55 | 3,363.32 |
| ANIMAL CONTROL | 5,000.00 | 5,000.00 | 2,000.00 | 3,000.00 | 40.00 | 4,800.00 |
| TOTAL PUBLIC SAFETY | 3,690,411.00 | 3,700,411.00 | 1,401,186.10 | 2,299,224.90 | 37.87 | 3,365,897.30 |
| STREETS | | | | | | |
| STREETS | 1,850,688.00 | 1,850,688.00 | 712,814.21 | 1,137,873.79 | 38.52 | 1,681,955.70 |
| TOTAL STREETS | 1,850,688.00 | 1,850,688.00 | 712,814.21 | 1,137,873.79 | 38.52 | 1,681,955.70 |
| PARK AND RECREATION | | | | | | |
| PARKS & RECREATION | 623,576.00 | 623,576.00 | 178,417.88 | 445,158.12 | 28.61 | 494,359.84 |
| LIBRARY | 134,000.00 | 134,000.00 | 36,011.51 | 97,988.49 | 26.87 | 125,892.60 |
| TOTAL PARK AND RECREATION | 757,576.00 | 757,576.00 | 214,429.39 | 543,146.61 | 28.30 | 620,252.44 |
| UNALLOCATED EXPENDITURES | | | | | | |
| TRANSFERS OUT | 994,570.00 | 737,070.00 | .00 | 737,070.00 | .00 | 1,140,601.00 |

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--------------------------------|-------------------|-------------------|-----------------|---------------------|----------------|------------------------|
| TOTAL UNALLOCATED EXPENDITURES | 994,570.00 | 737,070.00 | .00 | 737,070.00 | .00 | 1,140,601.00 |
| TOTAL FUND EXPENDITURES | 9,359,506.00 | 9,113,680.00 | 3,148,047.00 | 5,965,633.00 | 34.54 | 8,561,859.90 |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | (2,660,679.57) | 2,660,679.57 | | 520,563.79 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 6,006,429.00 | 6,006,429.00 | .00 | 6,006,429.00 | .00 | 5,614,171.51 |
| 101-31020 TAXES - DELINQUENT | 20,000.00 | 20,000.00 | .00 | 20,000.00 | .00 | 28,054.56 |
| 101-31060 PENALTIES AND INTEREST | 1,500.00 | 1,500.00 | .00 | 1,500.00 | .00 | 2,321.00 |
| TOTAL TAXES | 6,027,929.00 | 6,027,929.00 | .00 | 6,027,929.00 | .00 | 5,644,547.07 |
| <u>LICENSES AND PERMITS</u> | | | | | | |
| 101-32110 LIQUOR LICENSES | 18,000.00 | 18,000.00 | .00 | 18,000.00 | .00 | 18,600.00 |
| 101-32180 CIGARETTES | 4,200.00 | 3,600.00 | 400.00 | 3,200.00 | 11.11 | 3,600.00 |
| 101-32184 CABLE FRANCHISE FEES | 60,000.00 | 58,000.00 | 19,014.93 | 38,985.07 | 32.78 | 58,581.35 |
| 101-32185 REFUSE HAULER FRANCHISE FEE | 2,550.00 | 2,550.00 | .00 | 2,550.00 | .00 | 2,550.00 |
| 101-32199 OTHER BUS LIC & PERMITS | 1,000.00 | 1,000.00 | 1,300.00 | (300.00) | 130.00 | 3,150.00 |
| 101-32218 CITY SHARE ELEC INSPECTIONS | 5,000.00 | 5,000.00 | 2,308.20 | 2,691.80 | 46.16 | 39,273.00 |
| 101-32219 RETAINAGE OF BLDG SURCHARGE | 500.00 | 500.00 | 57.25 | 442.75 | 11.45 | 746.31 |
| 101-32220 BUILDING PERMITS | 225,000.00 | 225,000.00 | 85,310.28 | 139,689.72 | 37.92 | 465,913.07 |
| 101-32221 EXCAVATING PERMITS | .00 | .00 | 54.00 | (54.00) | .00 | 108.00 |
| 101-32222 MECHANICAL PERMITS | 24,100.00 | 24,100.00 | 8,448.00 | 15,652.00 | 35.05 | 41,719.50 |
| 101-32225 INVESTIGATION (PENALTY FEE) | 500.00 | 500.00 | 300.00 | 200.00 | 60.00 | 900.00 |
| 101-32226 CONTRACTOR LIC VERIFICATIONFEE | 500.00 | 500.00 | .00 | 500.00 | .00 | 20.00 |
| 101-32230 PLUMBING PERMITS | 15,000.00 | 15,000.00 | 7,925.60 | 7,074.40 | 52.84 | 36,994.00 |
| 101-32240 SIGN PERMITS | 1,000.00 | 1,000.00 | 430.00 | 570.00 | 43.00 | 1,060.00 |
| 101-32298 RENTAL REGISTRATION FEE | 10,000.00 | 15,450.00 | 19,859.00 | (4,409.00) | 128.54 | 24,600.00 |
| 101-32299 PLANNING & ZONING FEES | 10,000.00 | 10,000.00 | 9,336.00 | 664.00 | 93.36 | 17,595.43 |
| TOTAL LICENSES AND PERMITS | 377,350.00 | 380,200.00 | 154,743.26 | 225,456.74 | 40.70 | 715,410.66 |
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | | | |
| 101-33165 FEDERAL GRANTS - OTHER | 3,348.00 | 3,348.00 | 1,809.14 | 1,538.86 | 54.04 | 6,538.97 |
| 101-33401 LOCAL GOVERNMENT AID (LGA) | 1,503,227.00 | 1,503,227.00 | .00 | 1,503,227.00 | .00 | 1,111,338.00 |
| 101-33404 STATE AID - OTHER | 5,000.00 | 5,000.00 | 5,000.00 | .00 | 100.00 | 25,256.73 |
| 101-33409 STATE OF MN OFFICER DISABILITY | 36,044.00 | 36,044.00 | .00 | 36,044.00 | .00 | .00 |
| 101-33410 MN ONE-TIME PUBLIC SAFETY ASST | 257,500.00 | .00 | .00 | .00 | .00 | .00 |
| 101-33418 MSA - MAINTENANCE | 50,000.00 | 50,000.00 | 25,000.00 | 25,000.00 | 50.00 | 50,000.00 |
| 101-33420 FIRE STATE AID (2% INS PREM.) | .00 | .00 | .00 | .00 | .00 | 112,395.61 |
| 101-33421 POLICE STATE AID | 137,000.00 | 137,000.00 | .00 | 137,000.00 | .00 | 187,671.58 |
| 101-33422 SCHOOL DIST COST FOR OFFICER | 120,000.00 | 120,000.00 | 47,370.24 | 72,629.76 | 39.48 | 151,464.75 |
| 101-33610 CTY GRANTS & AIDS FOR HWYS | 5,000.00 | 5,000.00 | 6,435.57 | (1,435.57) | 128.71 | 6,862.17 |
| TOTAL INTERGOVERNMENTAL REVE | 2,117,119.00 | 1,859,619.00 | 85,614.95 | 1,774,004.05 | 4.60 | 1,651,527.81 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 50.00 | 50.00 | 60.00 | (10.00) | 120.00 | .00 |
| 101-34105 SALES - MAPS, COPIES, ETC. | 50.00 | 50.00 | 91.75 | (41.75) | 183.50 | 47.50 |
| 101-34110 SOLAR LEASE REVENUE | 7,500.00 | 7,500.00 | .00 | 7,500.00 | .00 | 8,118.24 |
| 101-34116 INSPECTION FEES | .00 | .00 | .00 | .00 | .00 | 108.00 |
| 101-34201 POLICE DEPARTMENT REPORTS | 500.00 | 500.00 | 190.00 | 310.00 | 38.00 | 665.00 |
| 101-34202 POLICE ADMINISTRATION FEES | 2,500.00 | 2,500.00 | 2,015.00 | 485.00 | 80.60 | 4,695.00 |
| 101-34205 PAWN SHOP TRANSACTION REVENUE | 3,000.00 | 3,000.00 | 1,250.00 | 1,750.00 | 41.67 | 3,250.00 |
| 101-34206 FIRE PROT TOWNSHIP CONTRACT | 160,000.00 | 168,601.00 | 168,601.09 | (.09) | 100.00 | 163,556.15 |
| 101-34210 FIRE PROTECTION ADMINISTRATION | 3,000.00 | 3,385.00 | 3,385.27 | (.27) | 100.01 | 3,485.00 |
| 101-34925 PARK ACTIVITY FEES | 5,000.00 | 5,000.00 | 4,420.00 | 580.00 | 88.40 | 6,505.00 |
| 101-34930 ART FAIR FEES | 1,000.00 | 1,000.00 | 490.00 | 510.00 | 49.00 | 1,155.00 |
| 101-34951 SALE OF SERVICE AND SUPPLIES | .00 | .00 | 4,635.00 | (4,635.00) | .00 | .00 |
| 101-34954 PLAN REVIEW/ENGINEER/ADMIN CH | .00 | .00 | .00 | .00 | .00 | 59,233.80 |
| 101-34958 ICE RINK LEASE REVENUE | 1,200.00 | 1,200.00 | .00 | 1,200.00 | .00 | 960.00 |
| TOTAL CHARGES FOR SERVICES | 183,800.00 | 192,786.00 | 185,138.11 | 7,647.89 | 96.03 | 251,778.69 |
| <u>FINES AND FORFEITURES</u> | | | | | | |
| 101-35101 COURT FINES | 40,000.00 | 40,000.00 | 17,621.35 | 22,378.65 | 44.05 | 43,924.47 |
| 101-35102 PARKING FINES | 1,000.00 | 1,000.00 | 20.00 | 980.00 | 2.00 | 1,100.00 |
| 101-35104 ANIMAL CONTROL FINES | 1,000.00 | 1,000.00 | 740.00 | 260.00 | 74.00 | 2,005.00 |
| 101-35105 ADMINISTRATIVE CITATION FINE | 100.00 | 100.00 | 1,205.00 | (1,105.00) | 1,205.00 | 10,140.56 |
| TOTAL FINES AND FORFEITURES | 42,100.00 | 42,100.00 | 19,586.35 | 22,513.65 | 46.52 | 57,170.03 |
| <u>OTHER</u> | | | | | | |
| 101-36102 SPECIAL ASSESSMENT INTEREST | .00 | .00 | .00 | .00 | .00 | 162.26 |
| 101-36200 MISCELLANEOUS | .00 | .00 | .00 | .00 | .00 | 847.15 |
| 101-36210 INTEREST EARNINGS | 11,660.00 | 11,498.00 | .00 | 11,498.00 | .00 | 145,039.01 |
| 101-36220 FACILITY RENTAL | 9,000.00 | 9,000.00 | 1,966.68 | 7,033.32 | 21.85 | 9,721.71 |
| 101-36230 DONATIONS | 2,000.00 | 2,000.00 | 940.33 | 1,059.67 | 47.02 | 800.00 |
| 101-36231 LIBRARY LEASE RENT | 62,348.00 | 62,348.00 | 31,038.75 | 31,309.25 | 49.78 | 72,708.00 |
| 101-36235 LIBRARY ROOM RENTAL | 1,000.00 | 1,000.00 | 4,050.00 | (3,050.00) | 405.00 | 1,671.28 |
| 101-36240 PATRONAGE CAPITAL | 200.00 | 200.00 | .00 | 200.00 | .00 | 1,007.02 |
| 101-36501 SALE OF PROPERTY | .00 | .00 | 4,289.00 | (4,289.00) | .00 | 5,033.00 |
| TOTAL OTHER | 86,208.00 | 86,046.00 | 42,284.76 | 43,761.24 | 49.14 | 236,989.43 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--------------------------------------|-------------------|-------------------|----------------|---------------------|----------------|------------------------|
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 101-39203 TRANSFERS FROM OTHER FUNDS | 525,000.00 | 525,000.00 | .00 | 525,000.00 | .00 | 525,000.00 |
| TOTAL OTHER FINANCING SOURCES | 525,000.00 | 525,000.00 | .00 | 525,000.00 | .00 | 525,000.00 |
| TOTAL FUND REVENUE | 9,359,506.00 | 9,113,680.00 | 487,367.43 | | | 9,082,423.69 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|-------------------|-------------------|------------------|---------------------|----------------|------------------------|
| MAYOR AND CITY COUNCIL | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-41110-101 FULL-TIME EMPLOYEES - REGULAR | 29,900.00 | 29,900.00 | 12,458.40 | (17,441.60) | 41.67 | 29,900.16 |
| 101-41110-122 FICA/MEDICARE (EMPLOYER) | 2,290.00 | 2,290.00 | 952.95 | (1,337.05) | 41.61 | 2,287.09 |
| 101-41110-151 WORKERS' COMPENSATION PREMIU | 196.00 | 196.00 | .00 | (196.00) | .00 | 110.49 |
| TOTAL PERSONAL SERVICES | 32,386.00 | 32,386.00 | 13,411.35 | (18,974.65) | 41.41 | 32,297.74 |
| <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 | .00 |
| 101-41110-214 EMPLOYEE RECOGNITION | 500.00 | 500.00 | .00 | (500.00) | .00 | 250.00 |
| TOTAL SUPPLIES | 850.00 | 850.00 | .00 | (850.00) | .00 | 250.00 |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-41110-304 MISC PROFESSIONAL SERVICES | 1,000.00 | 1,000.00 | .00 | (1,000.00) | .00 | 800.00 |
| 101-41110-331 TRAVEL/MEALS/LODGING | 2,500.00 | 2,500.00 | .00 | (2,500.00) | .00 | 2,818.13 |
| 101-41110-334 MILEAGE REIMBURSEMENT | 150.00 | 150.00 | .00 | (150.00) | .00 | 581.64 |
| 101-41110-340 ADVERTISING | 200.00 | 200.00 | .00 | (200.00) | .00 | .00 |
| 101-41110-360 INSURANCE AND BONDS | 400.00 | 400.00 | .00 | (400.00) | .00 | 316.20 |
| TOTAL OTHER SERVICES AND CHA | 4,250.00 | 4,250.00 | .00 | (4,250.00) | .00 | 4,515.97 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-41110-430 MISCELLANEOUS | 100.00 | 100.00 | .00 | (100.00) | .00 | .00 |
| 101-41110-433 DUES AND SUBSCRIPTIONS | 100.00 | 100.00 | .00 | (100.00) | .00 | 30.00 |
| 101-41110-440 SCHOOLS AND MEETINGS | 2,800.00 | 2,800.00 | 2,130.00 | (670.00) | 76.07 | 3,000.00 |
| 101-41110-441 SISTER CITY ACTIVITIES | 500.00 | 500.00 | .00 | (500.00) | .00 | .00 |
| 101-41110-455 FIREWORKS DISPLAY EXPENSES | 19,000.00 | 19,000.00 | 19,275.00 | 275.00 | 101.45 | 18,275.00 |
| 101-41110-456 ART FESTIVAL | 2,000.00 | 2,000.00 | 119.98 | (1,880.02) | 6.00 | 678.12 |
| 101-41110-457 DOWNTOWN BANNERS & SIGNAGE | 500.00 | 500.00 | .00 | (500.00) | .00 | .00 |
| 101-41110-458 DOWNTOWN FLOWER BASKET PROJ | 5,000.00 | 5,000.00 | 2,712.00 | (2,288.00) | 54.24 | 2,520.00 |
| TOTAL MISCELLANEOUS | 30,000.00 | 30,000.00 | 24,236.98 | (5,763.02) | 80.79 | 24,503.12 |
| TOTAL MAYOR AND CITY COUNCIL | 67,486.00 | 67,486.00 | 37,648.33 | (29,837.67) | 55.79 | 61,566.83 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|-------------------|-------------------|-------------------|----------------------|----------------|------------------------|
| ADMINISTRATION | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-41320-101 FULL-TIME EMPLOYEES - REGULAR | 226,279.00 | 226,279.00 | 96,295.88 | (129,983.12) | 42.56 | 193,594.81 |
| 101-41320-103 PART-TIME - REGULAR | 53,706.00 | 53,706.00 | 21,785.48 | (31,920.52) | 40.56 | 39,160.74 |
| 101-41320-121 PERA (EMPLOYER) | 21,106.00 | 21,106.00 | 8,856.09 | (12,249.91) | 41.96 | 17,353.28 |
| 101-41320-122 FICA/MEDICARE (EMPLOYER) | 21,528.00 | 21,528.00 | 8,893.75 | (12,634.25) | 41.31 | 17,415.85 |
| 101-41320-131 MEDICAL/DENTAL/LIFE (EMPLOYER) | 39,876.00 | 39,876.00 | 20,118.55 | (19,757.45) | 50.45 | 37,978.95 |
| 101-41320-132 ADMIN-LONGEVITY PAY | 1,434.00 | 1,434.00 | .00 | (1,434.00) | .00 | .00 |
| 101-41320-133 ADMIN-INS DEDUCTIBLE CONTRIB | 3,300.00 | 3,300.00 | 300.00 | (3,000.00) | 9.09 | 1,800.00 |
| 101-41320-151 WORKERS' COMPENSATION PREMIU | 3,000.00 | 3,000.00 | 645.66 | (2,354.34) | 21.52 | 1,509.17 |
| 101-41320-153 CITY WIDE RE-EMPLOY COMPENSATI | 5,000.00 | 5,000.00 | 669.54 | (4,330.46) | 13.39 | .00 |
| 101-41320-154 HRA/FLEX FEES | 200.00 | 200.00 | 75.25 | (124.75) | 37.63 | 149.28 |
| 101-41320-159 CLASS & COMP IMPLEMENTATION | 10,000.00 | 10,000.00 | .00 | (10,000.00) | .00 | .00 |
| TOTAL PERSONAL SERVICES | 385,429.00 | 385,429.00 | 157,640.20 | (227,788.80) | 40.90 | 308,962.08 |
| <i>SUPPLIES</i> | | | | | | |
| 101-41320-201 OFFICE SUPPLIES - ACCESSORIES | 1,750.00 | 1,750.00 | 617.11 | (1,132.89) | 35.26 | 1,389.45 |
| 101-41320-202 DUPLICATING & COPYING SUPPLIES | 3,000.00 | 3,000.00 | 669.69 | (2,330.31) | 22.32 | 1,468.29 |
| 101-41320-203 CITY NEWSLETTER COSTS | 5,500.00 | 5,500.00 | .00 | (5,500.00) | .00 | .00 |
| 101-41320-204 STATIONARY, FORMS & ENVELOPES | 250.00 | 250.00 | 276.00 | 26.00 | 110.40 | 544.00 |
| 101-41320-209 SOFTWARE UPDATES | 1,500.00 | 1,500.00 | 1,225.50 | (274.50) | 81.70 | 1,547.84 |
| 101-41320-210 MISCELLANEOUS OPER SUPPLIES | 500.00 | 500.00 | 57.25 | (442.75) | 11.45 | .00 |
| 101-41320-221 REPAIR & MAINT SUPP - VEH/EQ | 50.00 | 250.00 | 181.77 | (68.23) | 72.71 | .00 |
| 101-41320-240 SMALL TOOLS AND MINOR EQUIPME | 3,500.00 | 5,174.00 | 3,058.69 | (2,115.31) | 59.12 | 1,325.61 |
| TOTAL SUPPLIES | 16,050.00 | 17,924.00 | 6,086.01 | (11,837.99) | 33.95 | 6,275.19 |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-41320-304 MISC PROFESSIONAL SERVICES | 2,000.00 | 2,000.00 | 2,185.62 | 185.62 | 109.28 | 23,543.44 |
| 101-41320-313 IT MGMT & BACKUP | 5,600.00 | 5,600.00 | 2,291.25 | (3,308.75) | 40.92 | 5,482.52 |
| 101-41320-322 POSTAGE | 3,500.00 | 3,500.00 | 4,857.50 | 1,357.50 | 138.79 | 4,000.00 |
| 101-41320-331 TRAVEL/MEALS/LODGING | 2,000.00 | 2,000.00 | 1,322.66 | (677.34) | 66.13 | 1,690.83 |
| 101-41320-334 MILEAGE REIMBURSEMENT | 600.00 | 600.00 | 390.75 | (209.25) | 65.13 | 683.76 |
| 101-41320-340 ADVERTISING | 2,000.00 | 2,000.00 | .00 | (2,000.00) | .00 | .00 |
| 101-41320-351 LEGAL NOTICES/ORD PUBLISHING | 1,000.00 | 1,000.00 | 111.66 | (888.34) | 11.17 | 392.19 |
| 101-41320-360 INSURANCE AND BONDS | 2,800.00 | 2,800.00 | .00 | (2,800.00) | .00 | 2,516.20 |
| TOTAL OTHER SERVICES AND CHA | 19,500.00 | 19,500.00 | 11,159.44 | (8,340.56) | 57.23 | 38,308.94 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-41320-409 MAINT CONTRACTS - OFFICE EQUIP | 25,000.00 | 25,000.00 | 21,450.17 | (3,549.83) | 85.80 | 27,595.58 |
| 101-41320-430 MISCELLANEOUS | 50.00 | 50.00 | .00 | (50.00) | .00 | .00 |
| 101-41320-433 DUES AND SUBSCRIPTIONS | 1,850.00 | 1,650.00 | 426.76 | (1,223.24) | 25.86 | 1,422.07 |
| 101-41320-437 CITY WIDE DUES & SUBSCRIPTIONS | 18,000.00 | 18,000.00 | 4,326.95 | (13,673.05) | 24.04 | 15,978.00 |
| 101-41320-440 SCHOOLS AND MEETINGS | 6,000.00 | 6,000.00 | 2,737.00 | (3,263.00) | 45.62 | 1,721.83 |
| TOTAL MISCELLANEOUS | 50,900.00 | 50,700.00 | 28,940.88 | (21,759.12) | 57.08 | 46,717.48 |

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|----------------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| TOTAL ADMINISTRATION | 471,879.00 | 473,553.00 | 203,826.53 | (269,726.47) | 43.04 | 400,263.69 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 5,400.00 | 5,400.00 | 1,817.50 | (3,582.50) | 33.66 | .00 |
| <i>TOTAL PERSONAL SERVICES</i> | 5,400.00 | 5,400.00 | 1,817.50 | (3,582.50) | 33.66 | .00 |
| <i>SUPPLIES</i> | | | | | | |
| 101-41410-200 MISCELLANEOUS OFFICE SUPPLIES | 250.00 | 250.00 | .00 | (250.00) | .00 | .00 |
| <i>TOTAL SUPPLIES</i> | 250.00 | 250.00 | .00 | (250.00) | .00 | .00 |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-41410-331 TRAVEL/MEALS/LODGING | 150.00 | 150.00 | 43.49 | (106.51) | 28.99 | .00 |
| 101-41410-351 LEGAL NOTICES/ORD PUBLISHING | 200.00 | 200.00 | .00 | (200.00) | .00 | .00 |
| <i>TOTAL OTHER SERVICES AND CHA</i> | 350.00 | 350.00 | 43.49 | (306.51) | 12.43 | .00 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-41410-408 MAINT CONTRACTS - MACH/EQUIP | 3,200.00 | 3,200.00 | .00 | (3,200.00) | .00 | 4,355.00 |
| <i>TOTAL MISCELLANEOUS</i> | 3,200.00 | 3,200.00 | .00 | (3,200.00) | .00 | 4,355.00 |
| TOTAL ELECTIONS | 9,200.00 | 9,200.00 | 1,860.99 | (7,339.01) | 20.23 | 4,355.00 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|-------------------|-------------------|-------------------|----------------------|----------------|------------------------|
| <i>FINANCE/MIS</i> | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-41500-101 FULL-TIME EMPLOYEES - REGULAR | 219,107.00 | 219,107.00 | 91,644.05 | (127,462.95) | 41.83 | 206,905.01 |
| 101-41500-121 PERA (EMPLOYER) | 20,180.00 | 20,180.00 | 6,873.30 | (13,306.70) | 34.06 | 15,427.20 |
| 101-41500-122 FICA/MEDICARE (EMPLOYER) | 20,583.00 | 20,583.00 | 6,820.12 | (13,762.88) | 33.13 | 15,298.18 |
| 101-41500-131 MEDICAL/DENTAL/LIFE (EMPLOYER) | 39,330.00 | 39,330.00 | 18,289.60 | (21,040.40) | 46.50 | 34,526.34 |
| 101-41500-132 FINANCE LONGEVITY PAY | 8,581.00 | 8,581.00 | .00 | (8,581.00) | .00 | .00 |
| 101-41500-133 FINANCE INS DEDUCTIBLE CONTRIB | 4,500.00 | 4,500.00 | 3,112.58 | (1,387.42) | 69.17 | 2,887.42 |
| 101-41500-151 WORKERS' COMPENSATION PREMIU | 2,213.00 | 2,213.00 | 540.53 | (1,672.47) | 24.43 | 1,126.10 |
| 101-41500-154 HRA/FLEX FEES | 200.00 | 200.00 | 68.30 | (131.70) | 34.15 | 134.80 |
| 101-41500-157 SEVERENCE | 41,844.00 | 41,844.00 | .00 | (41,844.00) | .00 | .00 |
| <i>TOTAL PERSONAL SERVICES</i> | <i>356,538.00</i> | <i>356,538.00</i> | <i>127,348.48</i> | <i>(229,189.52)</i> | <i>35.72</i> | <i>276,305.05</i> |
| <i>SUPPLIES</i> | | | | | | |
| 101-41500-201 OFFICE SUPPLIES - ACCESSORIES | 1,500.00 | 1,500.00 | 480.84 | (1,019.16) | 32.06 | 1,764.39 |
| 101-41500-204 STATIONARY, FORMS & ENVELOPES | 3,500.00 | 3,500.00 | .00 | (3,500.00) | .00 | 3,170.98 |
| 101-41500-209 SOFTWARE UPDATES | 1,000.00 | 1,000.00 | 950.00 | (50.00) | 95.00 | 800.00 |
| 101-41500-210 MISCELLANEOUS OPER SUPPLIES | 500.00 | 500.00 | .00 | (500.00) | .00 | .00 |
| 101-41500-240 SMALL TOOLS AND MINOR EQUIPME | 2,000.00 | 2,000.00 | 189.00 | (1,811.00) | 9.45 | 197.00 |
| <i>TOTAL SUPPLIES</i> | <i>8,500.00</i> | <i>8,500.00</i> | <i>1,619.84</i> | <i>(6,880.16)</i> | <i>19.06</i> | <i>5,932.37</i> |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-41500-301 AUDITING AND ACCOUNTING | 48,200.00 | 48,200.00 | 47,200.00 | (1,000.00) | 97.93 | 35,500.00 |
| 101-41500-304 MISC PROFESSIONAL SERVICES | 11,900.00 | 11,900.00 | .00 | (11,900.00) | .00 | 6,616.50 |
| 101-41500-308 ISANTI CO ASSESSMENT MGMT FEE | 1,000.00 | 1,000.00 | 337.00 | (663.00) | 33.70 | 691.00 |
| 101-41500-309 EDP PROFESSIONAL SERVICES | 7,000.00 | 7,000.00 | 2,300.00 | (4,700.00) | 32.86 | 6,621.00 |
| 101-41500-313 IT MGMT & BACKUP | 5,600.00 | 5,600.00 | 2,291.25 | (3,308.75) | 40.92 | 5,482.52 |
| 101-41500-321 TELEPHONE/CELLULAR PHONES | 540.00 | 540.00 | 225.00 | (315.00) | 41.67 | 540.00 |
| 101-41500-331 TRAVEL/MEALS/LODGING | 500.00 | 500.00 | 15.00 | (485.00) | 3.00 | 87.00 |
| 101-41500-334 MILEAGE REIMBURSEMENT | 300.00 | 300.00 | .00 | (300.00) | .00 | 125.76 |
| 101-41500-340 ADVERTISING | 400.00 | 400.00 | 892.80 | 492.80 | 223.20 | .00 |
| 101-41500-351 LEGAL NOTICES/ORD PUBLISHING | 600.00 | 600.00 | 209.63 | (390.37) | 34.94 | 368.35 |
| 101-41500-360 INSURANCE AND BONDS | 2,000.00 | 2,000.00 | .00 | (2,000.00) | .00 | 1,814.51 |
| <i>TOTAL OTHER SERVICES AND CHA</i> | <i>78,040.00</i> | <i>78,040.00</i> | <i>53,470.68</i> | <i>(24,569.32)</i> | <i>68.52</i> | <i>57,846.64</i> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-41500-409 MAINT CONTRACTS - OFFICE EQUIP | 18,000.00 | 18,000.00 | 8,303.00 | (9,697.00) | 46.13 | 16,266.00 |
| 101-41500-420 WELLNESS ACTIVITIES | 500.00 | 500.00 | .00 | (500.00) | .00 | .00 |
| 101-41500-430 MISCELLANEOUS | 441.00 | 441.00 | 39.95 | (401.05) | 9.06 | .00 |
| 101-41500-433 DUES AND SUBSCRIPTIONS | 1,750.00 | 1,750.00 | 690.00 | (1,060.00) | 39.43 | 1,242.00 |
| 101-41500-440 SCHOOLS AND MEETINGS | 3,000.00 | 3,000.00 | 1,271.00 | (1,729.00) | 42.37 | 443.00 |
| <i>TOTAL MISCELLANEOUS</i> | <i>23,691.00</i> | <i>23,691.00</i> | <i>10,303.95</i> | <i>(13,387.05)</i> | <i>43.49</i> | <i>17,951.00</i> |
| TOTAL FINANCE/MIS | 466,769.00 | 466,769.00 | 192,742.95 | (274,026.05) | 41.29 | 358,035.06 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------------|---|--------------------------|--------------------------|---------------------------------------|---------------------|--------------------------|
| <u>LEGAL</u> | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 101-41610-304 | LEGAL FEES | 75,000.00 | 75,000.00 | 11,707.75 (63,292.25) | 15.61 | 50,072.87 |
| 101-41610-305 | PROSECUTION SERVICES | 50,000.00 | 50,000.00 | 20,833.35 (29,166.65) | 41.67 | 50,000.04 |
| 101-41610-307 | TOWNSHIP ANNEXATION PAYMENTS | 11,000.00 | 11,000.00 | 1,175.12 (9,824.88) | 10.68 | 1,420.82 |
| | <i>TOTAL OTHER SERVICES & CHARG</i> | <u>136,000.00</u> | <u>136,000.00</u> | <u>33,716.22 (102,283.78)</u> | <u>24.79</u> | <u>101,493.73</u> |
| | TOTAL LEGAL | <u><u>136,000.00</u></u> | <u><u>136,000.00</u></u> | <u><u>33,716.22 (102,283.78)</u></u> | <u><u>24.79</u></u> | <u><u>101,493.73</u></u> |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|-------------------|-------------------|-------------------|----------------------|----------------|------------------------|
| BUILDING DEPARTMENT | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-41920-101 FULL-TIME EMPLOYEES - REGULAR | 224,723.00 | 224,723.00 | 95,617.69 | (129,105.31) | 42.55 | 205,122.01 |
| 101-41920-121 PERA (EMPLOYER) | 16,961.00 | 16,961.00 | 7,171.32 | (9,789.68) | 42.28 | 15,174.48 |
| 101-41920-122 FICA/MEDICARE (EMPLOYER) | 17,300.00 | 17,300.00 | 7,108.56 | (10,191.44) | 41.09 | 15,161.46 |
| 101-41920-131 MEDICAL/DENTAL/LIFE | 54,378.00 | 54,378.00 | 27,428.60 | (26,949.40) | 50.44 | 51,775.59 |
| 101-41920-132 BLDG DEPT LONGEVITY PAY | 1,417.00 | 1,417.00 | .00 | (1,417.00) | .00 | .00 |
| 101-41920-133 BLDG DEPT INS DEDUCTIBLE CONTR | 4,500.00 | 4,500.00 | 2,214.04 | (2,285.96) | 49.20 | 1,922.84 |
| 101-41920-151 WORKERS' COMPENSATION PREMIU | 2,616.00 | 2,616.00 | 670.07 | (1,945.93) | 25.61 | 1,661.78 |
| 101-41920-154 HRA/FLEX FEES | 300.00 | 300.00 | 102.45 | (197.55) | 34.15 | 202.20 |
| TOTAL PERSONAL SERVICES | 322,195.00 | 322,195.00 | 140,312.73 | (181,882.27) | 43.55 | 291,020.36 |
| <i>SUPPLIES</i> | | | | | | |
| 101-41920-201 OFFICE SUPPLIES | 1,400.00 | 1,400.00 | 84.60 | (1,315.40) | 6.04 | 873.18 |
| 101-41920-209 SOFTWARE UPDATES | 500.00 | 500.00 | .00 | (500.00) | .00 | 753.11 |
| 101-41920-210 MISCELLANEOUS OPER SUPPLIES | 800.00 | 800.00 | .00 | (800.00) | .00 | 339.60 |
| 101-41920-212 GASOLINE/FUEL/LUBRICANTS/ADDIT | 2,500.00 | 2,500.00 | 340.23 | (2,159.77) | 13.61 | 1,324.37 |
| 101-41920-221 REPAIRS & MAINT SUPP VEH/EQUIP | 1,000.00 | 1,000.00 | 657.14 | (342.86) | 65.71 | 811.23 |
| 101-41920-240 SMALL TOOLS & MINOR EQUIPMENT | 5,000.00 | 5,000.00 | 269.99 | (4,730.01) | 5.40 | 2,055.36 |
| TOTAL SUPPLIES | 11,200.00 | 11,200.00 | 1,351.96 | (9,848.04) | 12.07 | 6,156.85 |
| <i>OTHER CHARGES & SERVICES</i> | | | | | | |
| 101-41920-304 MISC. PROFESSIONAL FEES | 750.00 | 750.00 | .00 | (750.00) | .00 | .00 |
| 101-41920-305 CONTRACTED BUILDING INSPECTIO | .00 | .00 | .00 | .00 | .00 | 31,911.55 |
| 101-41920-313 IT MGMT & BACKUP | 5,800.00 | 5,800.00 | 2,291.25 | (3,508.75) | 39.50 | 5,482.52 |
| 101-41920-321 TELEPHONE/CELLULAR PHONES | 1,800.00 | 1,800.00 | 206.16 | (1,593.84) | 11.45 | 480.01 |
| 101-41920-331 TRAVEL/MEALS/LODGING | 600.00 | 600.00 | .00 | (600.00) | .00 | .00 |
| 101-41920-334 MILEAGE REIMBURSEMENT | 500.00 | 500.00 | .00 | (500.00) | .00 | .00 |
| 101-41920-340 ADVERTISING | 200.00 | 200.00 | .00 | (200.00) | .00 | .00 |
| 101-41920-351 LEGAL NOTICES/ORDINANCE PUBLIS | 200.00 | 200.00 | .00 | (200.00) | .00 | .00 |
| 101-41920-360 INSURANCE AND BONDS | 3,500.00 | 3,500.00 | .00 | (3,500.00) | .00 | 2,939.03 |
| TOTAL OTHER CHARGES & SERVIC | 13,350.00 | 13,350.00 | 2,497.41 | (10,852.59) | 18.71 | 40,813.11 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-41920-404 REPAIRS & MAINT LABOR VEH & EQ | 250.00 | 250.00 | 300.00 | 50.00 | 120.00 | 150.37 |
| 101-41920-409 MAINT CONTRACTS-OFFICE EQUIP | 5,500.00 | 5,500.00 | 2,685.00 | (2,815.00) | 48.82 | 2,685.00 |
| 101-41920-430 MISCELLANEOUS | 300.00 | 300.00 | .00 | (300.00) | .00 | 62.57 |
| 101-41920-432 CREDIT CARD FEES-BLDG PERMITS | 500.00 | 500.00 | 3.30 | (496.70) | .66 | 15.95 |
| 101-41920-433 DUES AND SUBSCRIPTIONS | 1,400.00 | 1,400.00 | 454.50 | (945.50) | 32.46 | 700.00 |
| 101-41920-440 SCHOOLS & MEETINGS | 4,000.00 | 4,000.00 | 2,340.00 | (1,660.00) | 58.50 | 5,442.50 |
| TOTAL MISCELLANEOUS | 11,950.00 | 11,950.00 | 5,782.80 | (6,167.20) | 48.39 | 9,056.39 |
| TOTAL BUILDING DEPARTMENT | 358,695.00 | 358,695.00 | 149,944.90 | (208,750.10) | 41.80 | 347,046.71 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|-------------------|-------------------|-----------------|---------------------|----------------|------------------------|
| <u>ENGINEERING</u> | | | | | | |
| <i>OTHER CHARGES & SERVICES</i> | | | | | | |
| 101-41925-303 ENGINEERING FEES | 40,000.00 | 40,000.00 | 8,832.50 | (31,167.50) | 22.08 | 35,653.55 |
| <i>TOTAL OTHER CHARGES & SERVIC</i> | 40,000.00 | 40,000.00 | 8,832.50 | (31,167.50) | 22.08 | 35,653.55 |
| TOTAL ENGINEERING | 40,000.00 | 40,000.00 | 8,832.50 | (31,167.50) | 22.08 | 35,653.55 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------------|---|-------------------|-------------------|---------------------------------|----------------|------------------------|
| PLANNING | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-41935-101 | FULL-TIME EMPLOYEES - REGULAR | 209,780.00 | 209,780.00 | 91,077.26 (118,702.74) | 43.42 | 204,992.81 |
| 101-41935-112 | PLANNING COMMISSION PAYMENTS | 2,500.00 | 2,500.00 | 1,050.00 (1,450.00) | 42.00 | 1,785.00 |
| 101-41935-121 | PERA (EMPLOYER) | 15,767.00 | 15,767.00 | 6,830.79 (8,936.21) | 43.32 | 15,375.85 |
| 101-41935-122 | FICA/MEDICARE (EMPLOYER) | 16,082.00 | 16,082.00 | 6,816.89 (9,265.11) | 42.39 | 15,295.54 |
| 101-41935-131 | MEDICAL/DENTAL/LIFE | 45,315.00 | 45,315.00 | 22,862.00 (22,453.00) | 50.45 | 43,085.71 |
| 101-41935-132 | PLANNING LONGEVITY PAY | 5,731.00 | 5,731.00 | .00 (5,731.00) | .00 | .00 |
| 101-41935-133 | PLANNING INS DEDUCTIBLE CONTRI | 3,750.00 | 3,750.00 | 1,500.00 (2,250.00) | 40.00 | 2,196.00 |
| 101-41935-151 | WORKERS' COMPENSATION PREMIU | 2,488.00 | 2,488.00 | 725.04 (1,762.96) | 29.14 | 1,757.62 |
| 101-41935-154 | HRA/FLEX FEES | 300.00 | 300.00 | 85.40 (214.60) | 28.47 | 168.50 |
| | TOTAL PERSONAL SERVICES | 301,713.00 | 301,713.00 | 130,947.38 (170,765.62) | 43.40 | 284,657.03 |
| <i>SUPPLIES</i> | | | | | | |
| 101-41935-201 | OFFICE SUPPLIES | 2,000.00 | 2,000.00 | 822.43 (1,177.57) | 41.12 | 1,604.06 |
| 101-41935-204 | STATIONERY, FORMS & ENVELOPES | 150.00 | 150.00 | .00 (150.00) | .00 | .00 |
| 101-41935-209 | SOFTWARE UPDATES | 4,000.00 | 4,000.00 | 1,139.00 (2,861.00) | 28.48 | 1,116.82 |
| 101-41935-210 | MISCELLANEOUS OPER SUPPLIES | 200.00 | 200.00 | .00 (200.00) | .00 | .00 |
| 101-41935-212 | GASOLINE/FUEL/LUBRICANTS/ADDIT | 350.00 | 350.00 | 73.78 (276.22) | 21.08 | 417.85 |
| 101-41935-221 | REPAIRS & MAINT SUPP-VEH/EQUIP | 350.00 | 350.00 | 15.07 (334.93) | 4.31 | 429.93 |
| 101-41935-240 | SMALL TOOLS & MINOR EQUIPMENT | 2,500.00 | 2,500.00 | 1,315.99 (1,184.01) | 52.64 | 805.12 |
| | TOTAL SUPPLIES | 9,550.00 | 9,550.00 | 3,366.27 (6,183.73) | 35.25 | 4,373.78 |
| <i>OTHER CHARGES & SERVICES</i> | | | | | | |
| 101-41935-301 | PLANNING SPECIAL PROJECTS | 2,500.00 | 2,500.00 | 400.00 (2,100.00) | 16.00 | 56.00 |
| 101-41935-304 | MISC PROFESSIONAL FEES | 1,500.00 | 1,500.00 | .00 (1,500.00) | .00 | 225.00 |
| 101-41935-313 | IT MGMT & BACKUP | 5,600.00 | 5,600.00 | 2,291.25 (3,308.75) | 40.92 | 5,482.52 |
| 101-41935-331 | TRAVEL/MEALS/LODGING | 600.00 | 600.00 | 15.00 (585.00) | 2.50 | 468.42 |
| 101-41935-334 | MILEAGE REIMBURSEMENT | 250.00 | 250.00 | .00 (250.00) | .00 | 30.79 |
| 101-41935-340 | ADVERTISING | 200.00 | 200.00 | .00 (200.00) | .00 | .00 |
| 101-41935-351 | LEGAL NOTICE/ORD PUBLISH | 1,500.00 | 1,500.00 | 67.59 (1,432.41) | 4.51 | 180.23 |
| 101-41935-360 | INSURANCE AND BONDS | 12,000.00 | 12,000.00 | .00 (12,000.00) | .00 | 10,876.92 |
| | TOTAL OTHER CHARGES & SERVIC | 24,150.00 | 24,150.00 | 2,773.84 (21,376.16) | 11.49 | 17,319.88 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-41935-404 | REPAIRS & MAINT LABOR VEH/EQUI | 300.00 | 300.00 | .00 (300.00) | .00 | 199.95 |
| 101-41935-409 | MAINT CONTRACTS-OFFICE EQUIP | 6,000.00 | 6,000.00 | 2,990.00 (3,010.00) | 49.83 | 2,990.00 |
| 101-41935-430 | MISCELLANEOUS | 1,000.00 | 1,000.00 | (669.30) (1,669.30) (66.93) | | .00 |
| 101-41935-431 | PROPERTY SECURING EXP | .00 | .00 | 929.10 929.10 | .00 | 1,166.41 |
| 101-41935-433 | DUES AND SUBSCRIPTIONS | 1,300.00 | 1,300.00 | 716.75 (583.25) | 55.13 | 771.00 |
| 101-41935-440 | SCHOOL AND MEETINGS | 2,700.00 | 2,700.00 | 530.00 (2,170.00) | 19.63 | 2,001.26 |
| 101-41935-489 | OTHER CONTRACTED SERVICES | 1,200.00 | 1,200.00 | .00 (1,200.00) | .00 | .00 |
| 101-41935-490 | FLYOVER PICTURES | 5,000.00 | 5,000.00 | .00 (5,000.00) | .00 | .00 |
| | TOTAL MISCELLANEOUS | 17,500.00 | 17,500.00 | 4,496.55 (13,003.45) | 25.69 | 7,128.62 |

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|----------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| TOTAL PLANNING | 352,913.00 | 352,913.00 | 141,584.04 | (211,328.96) | 40.12 | 313,479.31 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|-------------------|-------------------|------------------|----------------------|----------------|------------------------|
| NEW CITY HALL BUILDING | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-41950-101 FULL-TIME EMPLOYEES - REGULAR | 30,982.00 | 30,982.00 | 13,446.01 | (17,535.99) | 43.40 | 29,145.70 |
| 101-41950-102 FULL-TIME EMPLOYEES - OVERTIME | 1,000.00 | 1,000.00 | .00 | (1,000.00) | .00 | .00 |
| 101-41950-121 PERA (EMPLOYER) | 2,461.00 | 2,461.00 | 1,008.45 | (1,452.55) | 40.98 | 2,247.87 |
| 101-41950-122 FICA/MEDICARE (EMPLOYER) | 2,510.00 | 2,510.00 | 996.98 | (1,513.02) | 39.72 | 2,149.64 |
| 101-41950-131 MEDICAL/DENTAL/LIFE | 9,063.00 | 9,063.00 | 4,561.60 | (4,501.40) | 50.33 | 8,605.65 |
| 101-41950-132 LONGEVITY PAY | 833.00 | 833.00 | .00 | (833.00) | .00 | .00 |
| 101-41950-133 DEDUCTIBLE CONTRIBUTION | 750.00 | 750.00 | .00 | (750.00) | .00 | .00 |
| 101-41950-151 WORKERS' COMPENSATION PREMIU | 3,170.00 | 3,170.00 | 786.35 | (2,383.65) | 24.81 | 2,594.25 |
| 101-41950-154 HRA/FLEX FEES | 50.00 | 50.00 | 17.10 | (32.90) | 34.20 | 33.70 |
| TOTAL PERSONAL SERVICES | 50,819.00 | 50,819.00 | 20,816.49 | (30,002.51) | 40.96 | 44,776.81 |
| <i>SUPPLIES</i> | | | | | | |
| 101-41950-212 GASOLINE/FUEL | 200.00 | 200.00 | .00 | (200.00) | .00 | .00 |
| 101-41950-215 MAINTENANCE SUPPLIES | 9,000.00 | 9,000.00 | 1,783.49 | (7,216.51) | 19.82 | 4,852.98 |
| 101-41950-240 SMALL TOOLS & EQUIPMENT | 1,000.00 | 1,000.00 | 126.80 | (873.20) | 12.68 | 3,687.70 |
| TOTAL SUPPLIES | 10,200.00 | 10,200.00 | 1,910.29 | (8,289.71) | 18.73 | 8,540.68 |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-41950-321 TELEPHONE/CELLULAR PHONES | 19,000.00 | 19,000.00 | 6,293.74 | (12,706.26) | 33.12 | 18,731.00 |
| 101-41950-360 INSURANCE AND BONDS | 4,000.00 | 4,000.00 | .00 | (4,000.00) | .00 | 3,530.14 |
| 101-41950-381 ELECTRIC UTILITIES | 14,000.00 | 14,000.00 | 3,213.52 | (10,786.48) | 22.95 | 10,535.71 |
| 101-41950-382 WATER/WASTEWATER UTILITIES | 5,000.00 | 5,000.00 | 1,209.56 | (3,790.44) | 24.19 | 6,465.47 |
| 101-41950-383 GAS UTILITIES | 9,000.00 | 9,000.00 | 1,329.98 | (7,670.02) | 14.78 | 4,270.19 |
| TOTAL OTHER SERVICES AND CHA | 51,000.00 | 51,000.00 | 12,046.80 | (38,953.20) | 23.62 | 43,532.51 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-41950-401 REPAIRS & MAINT LABOR - BLDGS | 37,000.00 | 37,000.00 | 6,312.52 | (30,687.48) | 17.06 | 21,246.22 |
| 101-41950-409 MAINT CONTRACTS - OFFICE EQUIP | 4,800.00 | 4,800.00 | 4,653.00 | (147.00) | 96.94 | 4,553.00 |
| 101-41950-413 RENTALS - OFFICE EQUIPMENT | 9,000.00 | 9,000.00 | 3,406.09 | (5,593.91) | 37.85 | 7,901.97 |
| 101-41950-430 MISCELLANEOUS | 500.00 | 500.00 | 315.65 | (184.35) | 63.13 | 708.39 |
| TOTAL MISCELLANEOUS | 51,300.00 | 51,300.00 | 14,687.26 | (36,612.74) | 28.63 | 34,409.58 |
| TOTAL NEW CITY HALL BUILDING | 163,319.00 | 163,319.00 | 49,460.84 | (113,858.16) | 30.28 | 131,259.58 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-----------------------------------|-------------------------------------|---------------------|---------------------|-------------------------------------|----------------|------------------------|
| POLICE DEPARTMENT | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-42100-101 | FULL-TIME EMPLOYEES - REGULAR | 1,621,366.00 | 1,621,366.00 | 649,553.54 (971,812.46) | 40.06 | 1,466,778.63 |
| 101-42100-102 | FULL-TIME EMPLOYEES - OVERTIME | 105,000.00 | 105,000.00 | 53,289.27 (51,710.73) | 50.75 | 120,475.78 |
| 101-42100-104 | TEMP/SEAS EMPLOYEES - REGULAR | 20,000.00 | 20,000.00 | 633.62 (19,366.38) | 3.17 | 2,557.97 |
| 101-42100-110 | HOURS WORKED HOLIDAY | 30,000.00 | 30,000.00 | 13,289.51 (16,710.49) | 44.30 | 35,589.78 |
| 101-42100-117 | SHIFT DIFFERENTIAL | 12,045.00 | 12,045.00 | 4,375.25 (7,669.75) | 36.32 | 10,614.81 |
| 101-42100-118 | SEVERENCE | 56,907.00 | 56,907.00 | .00 (56,907.00) | .00 | .00 |
| 101-42100-121 | PERA (EMPLOYER) | 311,188.00 | 311,188.00 | 121,544.11 (189,643.89) | 39.06 | 272,126.81 |
| 101-42100-122 | FICA/MEDICARE (EMPLOYER) | 35,587.00 | 35,587.00 | 13,726.14 (21,860.86) | 38.57 | 30,103.02 |
| 101-42100-131 | MEDICAL/DENTAL/LIFE (EMPLOYER) | 380,435.00 | 380,435.00 | 172,163.40 (208,271.60) | 45.25 | 314,944.60 |
| 101-42100-132 | POLICE LONGEVITY PAY | 45,628.00 | 45,628.00 | .00 (45,628.00) | .00 | .00 |
| 101-42100-133 | POLICE INS DEDUCTIBLE CONTRIB | 28,500.00 | 28,500.00 | 6,278.14 (22,221.86) | 22.03 | 13,606.96 |
| 101-42100-151 | WORKERS' COMPENSATION PREMIU | 242,899.00 | 242,899.00 | 57,215.71 (185,683.29) | 23.56 | 155,391.90 |
| 101-42100-154 | HRA/FLEX FEES | 1,600.00 | 1,600.00 | 610.00 (990.00) | 38.13 | 1,170.90 |
| | TOTAL PERSONAL SERVICES | 2,891,155.00 | 2,891,155.00 | 1,092,678.69 (1,798,476.31) | 37.79 | 2,423,361.16 |
| <i>SUPPLIES</i> | | | | | | |
| 101-42100-201 | OFFICE SUPPLIES - ACCESSORIES | 2,500.00 | 2,500.00 | 531.13 (1,968.87) | 21.25 | 1,213.76 |
| 101-42100-202 | DUPLICATING & COPYING SUPPLIES | 1,500.00 | 1,500.00 | 142.53 (1,357.47) | 9.50 | 302.59 |
| 101-42100-209 | SOFTWARE UPDATES | 3,500.00 | 3,500.00 | 896.00 (2,604.00) | 25.60 | 518.00 |
| 101-42100-210 | MISCELLANEOUS OPER SUPPLIES | 3,000.00 | 3,000.00 | 1,467.13 (1,532.87) | 48.90 | 2,491.75 |
| 101-42100-212 | GASOLINE/FUEL/LUB/ADDITIVES | 50,000.00 | 50,000.00 | 16,556.75 (33,443.25) | 33.11 | 51,265.34 |
| 101-42100-213 | AMMUNITION | 4,500.00 | 4,500.00 | .00 (4,500.00) | .00 | 4,498.91 |
| 101-42100-214 | CRIME SCENE SUPPLIES | 3,000.00 | 3,000.00 | 338.89 (2,661.11) | 11.30 | 136.84 |
| 101-42100-217 | PROMOTIONAL EVENTS/MCGRUFF E | 4,000.00 | 4,000.00 | 2,976.21 (1,023.79) | 74.41 | 4,479.69 |
| 101-42100-221 | REPAIR & MAINT SUPP - VEH/EQ | 15,000.00 | 15,000.00 | 5,559.09 (9,440.91) | 37.06 | 23,450.40 |
| 101-42100-231 | UNIFORM ALLOWANCE | 22,000.00 | 22,000.00 | 3,480.60 (18,519.40) | 15.82 | 15,468.58 |
| 101-42100-240 | SMALL TOOLS AND MINOR EQUIP | 25,000.00 | 25,000.00 | 3,056.08 (21,943.92) | 12.22 | 27,583.93 |
| | TOTAL SUPPLIES | 134,000.00 | 134,000.00 | 35,004.41 (98,995.59) | 26.12 | 131,409.79 |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-42100-304 | MISC PROFESSIONAL SERVICES | 7,500.00 | 7,500.00 | 15,968.17 8,468.17 | 212.91 | 15,271.06 |
| 101-42100-313 | IT MGMT & BACKUP | 25,000.00 | 25,000.00 | 10,311.25 (14,688.75) | 41.25 | 24,424.28 |
| 101-42100-321 | TELEPHONE/CELLULAR PHONES | 10,000.00 | 10,000.00 | 6,989.20 (3,010.80) | 69.89 | 9,471.73 |
| 101-42100-322 | POSTAGE | 600.00 | 600.00 | 378.20 (221.80) | 63.03 | .00 |
| 101-42100-331 | TRAVEL/MEALS/LODGING | 2,000.00 | 2,000.00 | 2,040.28 40.28 | 102.01 | 2,684.05 |
| 101-42100-334 | MILEAGE REIMBURSEMENT | 250.00 | 250.00 | .00 (250.00) | .00 | 671.38 |
| 101-42100-340 | ADVERTISING | 100.00 | 100.00 | .00 (100.00) | .00 | .00 |
| 101-42100-360 | INSURANCE AND BONDS | 67,000.00 | 67,000.00 | .00 (67,000.00) | .00 | 64,762.45 |
| 101-42100-381 | ELECTRIC UTILITIES | 6,800.00 | 6,800.00 | 1,511.87 (5,288.13) | 22.23 | 5,320.04 |
| 101-42100-383 | GAS UTILITIES | 4,000.00 | 4,000.00 | 655.07 (3,344.93) | 16.38 | 2,103.23 |
| | TOTAL OTHER SERVICES AND CHA | 123,250.00 | 123,250.00 | 37,854.04 (85,395.96) | 30.71 | 124,708.22 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|---------------------|---------------------|---------------------|------------------------|----------------|------------------------|
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-42100-404 REPAIR & MAINT LABOR - VEH/EQ | 10,000.00 | 10,000.00 | 2,853.41 | (7,146.59) | 28.53 | 17,961.24 |
| 101-42100-409 MAINT CONTRACTS - EQUIPMENT | 26,000.00 | 26,000.00 | 11,026.47 | (14,973.53) | 42.41 | 21,673.24 |
| 101-42100-411 POLICE-AUTO PAWN SERVICE | 2,400.00 | 2,400.00 | 3,016.00 | 616.00 | 125.67 | 2,819.00 |
| 101-42100-432 CREDIT CARD FEES-POLICE DEPT | 50.00 | 50.00 | .00 | (50.00) | .00 | .00 |
| 101-42100-433 DUES AND SUBSCRIPTIONS | 17,000.00 | 17,000.00 | 20,847.37 | 3,847.37 | 122.63 | 26,293.97 |
| 101-42100-440 SCHOOLS AND MEETINGS | 14,000.00 | 14,000.00 | 12,134.50 | (1,865.50) | 86.68 | 9,625.10 |
| <i>TOTAL MISCELLANEOUS</i> | 69,450.00 | 69,450.00 | 49,877.75 | (19,572.25) | 71.82 | 78,372.55 |
| TOTAL POLICE DEPARTMENT | 3,217,855.00 | 3,217,855.00 | 1,215,414.89 | (2,002,440.11) | 37.77 | 2,757,851.72 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-----------------------------------|-------------------------------------|-------------------|-------------------|---------------------------------|----------------|------------------------|
| FIRE DEPARTMENT | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-42200-101 | FULL-TIME EMPLOYEES - REGULAR | 107,910.00 | 107,910.00 | 56,200.02 (51,709.98) | 52.08 | 122,994.53 |
| 101-42200-103 | PART-TIME EMPLOYEES - REGULAR | 75,000.00 | 75,000.00 | 27,970.00 (47,030.00) | 37.29 | 79,790.00 |
| 101-42200-121 | PERA (EMPLOYER) | 19,561.00 | 19,561.00 | 5,888.44 (13,672.56) | 30.10 | 19,942.55 |
| 101-42200-122 | FICA/MEDICARE (EMPLOYER) | 7,340.00 | 7,340.00 | 5,353.94 (1,986.06) | 72.94 | 8,893.72 |
| 101-42200-131 | MEDICAL/DENTAL/LIFE INS | 18,127.00 | 18,127.00 | 15,417.20 (2,709.80) | 85.05 | 20,069.47 |
| 101-42200-132 | FIRE LONGEVITY PAY | 2,608.00 | 2,608.00 | .00 (2,608.00) | .00 | .00 |
| 101-42200-133 | DEDUCTIBLE CONTRIBUTION | 1,500.00 | 1,500.00 | .00 (1,500.00) | .00 | .00 |
| 101-42200-151 | WORKERS' COMPENSATION PREMIU | 69,510.00 | 69,510.00 | 16,310.36 (53,199.64) | 23.46 | 46,936.59 |
| 101-42200-153 | UNEMPLOYMENT COMPENSATION | .00 | .00 | 32.01 32.01 | .00 | .00 |
| 101-42200-154 | HRA/FLEX FEES | 100.00 | 100.00 | 63.60 (36.40) | 63.60 | 76.80 |
| | TOTAL PERSONAL SERVICES | 301,656.00 | 301,656.00 | 127,235.57 (174,420.43) | 42.18 | 298,703.66 |
| <i>SUPPLIES</i> | | | | | | |
| 101-42200-201 | OFFICE SUPPLIES - ACCESSORIES | 50.00 | 50.00 | 369.98 319.98 | 739.96 | 442.61 |
| 101-42200-210 | MISCELLANEOUS OPER SUPPLIES | 7,500.00 | 7,500.00 | 429.09 (7,070.91) | 5.72 | 9,887.57 |
| 101-42200-212 | GASOLINE/FUEL/LUB/ADDITIVES | 9,500.00 | 9,500.00 | 3,721.40 (5,778.60) | 39.17 | 8,211.76 |
| 101-42200-215 | SHOP MAINTENANCE SUPPLIES | 200.00 | 200.00 | .00 (200.00) | .00 | 209.30 |
| 101-42200-221 | REPAIR & MAINT SUPP - VEH/EQ | 24,000.00 | 24,000.00 | 5,381.60 (18,618.40) | 22.42 | 26,493.03 |
| 101-42200-223 | REPAIR & MAINT SUPP - BLDGS | 2,000.00 | 2,000.00 | 3,207.49 1,207.49 | 160.37 | 609.52 |
| 101-42200-231 | UNIFORM ALLOWANCE | 13,000.00 | 13,000.00 | 4,905.84 (8,094.16) | 37.74 | 32,211.34 |
| 101-42200-240 | FIRE DEPT SMALL TOOLS | 10,000.00 | 10,000.00 | 3,519.34 (6,480.66) | 35.19 | 10,434.73 |
| | TOTAL SUPPLIES | 66,250.00 | 66,250.00 | 21,534.74 (44,715.26) | 32.51 | 88,499.86 |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-42200-304 | MISC PROFESSIONAL SERVICES | 15,000.00 | 15,000.00 | 9,835.13 (5,164.87) | 65.57 | 17,203.81 |
| 101-42200-306 | FIRE RELIEF PENSION PASS THRU | .00 | .00 | .00 .00 | .00 | 112,395.61 |
| 101-42200-307 | CITY FUNDED PENSION CONTRIB | 10,000.00 | 10,000.00 | .00 (10,000.00) | .00 | 10,000.00 |
| 101-42200-313 | IT MGMT & BACKUP | 5,600.00 | 5,600.00 | 2,291.25 (3,308.75) | 40.92 | 5,482.52 |
| 101-42200-321 | TELEPHONE/CELLULAR PHONES | 1,000.00 | 1,000.00 | 800.79 (199.21) | 80.08 | 1,115.23 |
| 101-42200-331 | TRAVEL/MEALS/LODGING | 1,000.00 | 1,000.00 | 97.04 (902.96) | 9.70 | 1,821.42 |
| 101-42200-334 | MILEAGE REIMBURSEMENT | 300.00 | 300.00 | .00 (300.00) | .00 | 360.25 |
| 101-42200-340 | ADVERTISING | 750.00 | 750.00 | .00 (750.00) | .00 | 888.83 |
| 101-42200-360 | INSURANCE AND BONDS | 11,000.00 | 11,000.00 | .00 (11,000.00) | .00 | 9,295.53 |
| 101-42200-381 | ELECTRIC UTILITIES | 18,000.00 | 18,000.00 | 3,947.66 (14,052.34) | 21.93 | 14,079.96 |
| 101-42200-382 | WATER/WASTEWATER UTILITIES | 600.00 | 600.00 | 247.26 (352.74) | 41.21 | 555.12 |
| 101-42200-383 | GAS UTILITIES | 5,000.00 | 5,000.00 | 1,967.61 (3,032.39) | 39.35 | 4,787.08 |
| | TOTAL OTHER SERVICES AND CHA | 68,250.00 | 68,250.00 | 19,186.74 (49,063.26) | 28.11 | 177,985.36 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 2,430.00 | (70.00) | 97.20 | 871.20 |
| 101-42200-404 REPAIR & MAINT LABOR - VEH/EQ | 10,000.00 | 20,000.00 | 1,601.93 | (18,398.07) | 8.01 | 26,522.36 |
| 101-42200-430 MISCELLANEOUS | 500.00 | 500.00 | .00 | (500.00) | .00 | 50.00 |
| 101-42200-433 DUES AND SUBSCRIPTIONS | 1,700.00 | 1,700.00 | 617.25 | (1,082.75) | 36.31 | 1,273.82 |
| 101-42200-440 SCHOOLS AND MEETINGS | 6,000.00 | 6,000.00 | 2,288.98 | (3,711.02) | 38.15 | 36.00 |
| 101-42200-441 GRANT FUNDED SCHOOLS | .00 | .00 | 2,504.00 | 2,504.00 | .00 | 5,940.00 |
| <i>TOTAL MISCELLANEOUS</i> | <u>20,700.00</u> | <u>30,700.00</u> | <u>9,442.16</u> | <u>(21,257.84)</u> | <u>30.76</u> | <u>34,693.38</u> |
| TOTAL FIRE DEPARTMENT | <u><u>456,856.00</u></u> | <u><u>466,856.00</u></u> | <u><u>177,399.21</u></u> | <u><u>(289,456.79)</u></u> | <u><u>38.00</u></u> | <u><u>599,882.26</u></u> |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|-------------------|-------------------|-----------------|---------------------|----------------|------------------------|
| EMERGENCY MANAGEMENT | | | | | | |
| <i>SUPPLIES</i> | | | | | | |
| 101-42300-201 OFFICE SUPPLIES | 100.00 | 100.00 | .00 | (100.00) | .00 | .00 |
| 101-42300-210 MISCELLANEOUS OPER SUPPLIES | 500.00 | 500.00 | .00 | (500.00) | .00 | 500.00 |
| 101-42300-240 SMALL TOOLS AND MINOR EQUIP | 7,500.00 | 7,500.00 | .00 | (7,500.00) | .00 | 1,061.52 |
| <i>TOTAL SUPPLIES</i> | 8,100.00 | 8,100.00 | .00 | (8,100.00) | .00 | 1,561.52 |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-42300-331 TRAVEL/MEALS/LODGING | 300.00 | 295.00 | .00 | (295.00) | .00 | .00 |
| <i>TOTAL OTHER SERVICES AND CHA</i> | 300.00 | 295.00 | .00 | (295.00) | .00 | .00 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-42300-404 REPAIR & MAINT LABOR - VEH/EQ | .00 | .00 | 2,037.00 | 2,037.00 | .00 | 291.00 |
| 101-42300-433 DUES AND SUBSCRIPTIONS | 300.00 | 305.00 | 1,105.00 | 800.00 | 362.30 | 305.00 |
| 101-42300-440 SCHOOLS AND MEETINGS | 500.00 | 500.00 | .00 | (500.00) | .00 | 250.00 |
| 101-42300-489 OTHER CONTRACTED SERVICES | 1,500.00 | 1,500.00 | 3,230.00 | 1,730.00 | 215.33 | 875.00 |
| <i>TOTAL MISCELLANEOUS</i> | 2,300.00 | 2,305.00 | 6,372.00 | 4,067.00 | 276.44 | 1,721.00 |
| <i>FUNCTION 9</i> | | | | | | |
| 101-42300-999 COVID 19 EMERGENCY MANAGEMEN | .00 | .00 | .00 | .00 | .00 | 80.80 |
| <i>TOTAL FUNCTION 9</i> | .00 | .00 | .00 | .00 | .00 | 80.80 |
| TOTAL EMERGENCY MANAGEMENT | 10,700.00 | 10,700.00 | 6,372.00 | (4,328.00) | 59.55 | 3,363.32 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|-------------------|-------------------|-----------------|---------------------|----------------|------------------------|
| <u>ANIMAL CONTROL</u> | | | | | | |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 101-42700-310 ANIMAL CONTROL SERVICES | 5,000.00 | 5,000.00 | 2,000.00 | (3,000.00) | 40.00 | 4,800.00 |
| <i>TOTAL OTHER SERVICES & CHARG</i> | 5,000.00 | 5,000.00 | 2,000.00 | (3,000.00) | 40.00 | 4,800.00 |
| TOTAL ANIMAL CONTROL | 5,000.00 | 5,000.00 | 2,000.00 | (3,000.00) | 40.00 | 4,800.00 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--------------------------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| STREETS | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-43001-101 | 746,515.00 | 746,515.00 | 332,281.44 | (414,233.56) | 44.51 | 723,217.94 |
| 101-43001-102 | 5,000.00 | 5,000.00 | 2,073.35 | (2,926.65) | 41.47 | 6,154.23 |
| 101-43001-104 | 59,558.00 | 59,558.00 | 2,086.01 | (57,471.99) | 3.50 | 30,681.69 |
| 101-43001-105 | .00 | .00 | .00 | .00 | .00 | 24.41 |
| 101-43001-111 | 39,000.00 | 39,000.00 | 7,481.99 | (31,518.01) | 19.18 | 38,474.65 |
| 101-43001-112 | 1,000.00 | 1,000.00 | 401.12 | (598.88) | 40.11 | 391.77 |
| 101-43001-115 | .00 | .00 | 111.99 | 111.99 | .00 | 576.27 |
| 101-43001-121 | 61,580.00 | 61,580.00 | 25,680.82 | (35,899.18) | 41.70 | 57,788.94 |
| 101-43001-122 | 67,367.00 | 67,367.00 | 25,640.55 | (41,726.45) | 38.06 | 59,535.28 |
| 101-43001-123 | 16,640.00 | 16,640.00 | 7,434.94 | (9,205.06) | 44.68 | 17,192.25 |
| 101-43001-131 | 158,836.00 | 158,836.00 | 81,989.00 | (76,847.00) | 51.62 | 153,082.21 |
| 101-43001-132 | 29,542.00 | 29,542.00 | .00 | (29,542.00) | .00 | .00 |
| 101-43001-133 | 14,500.00 | 14,500.00 | 1,767.40 | (12,732.60) | 12.19 | 8,308.76 |
| 101-43001-151 | 105,000.00 | 105,000.00 | 23,642.63 | (81,357.37) | 22.52 | 64,391.07 |
| 101-43001-154 | 750.00 | 750.00 | 343.28 | (406.72) | 45.77 | 668.66 |
| <i>TOTAL PERSONAL SERVICES</i> | 1,305,288.00 | 1,305,288.00 | 510,934.52 | (794,353.48) | 39.14 | 1,160,488.13 |
| <i>SUPPLIES</i> | | | | | | |
| 101-43001-201 | 1,500.00 | 1,500.00 | .00 | (1,500.00) | .00 | .00 |
| 101-43001-202 | 200.00 | 200.00 | 39.99 | (160.01) | 20.00 | .00 |
| 101-43001-204 | 400.00 | 400.00 | .00 | (400.00) | .00 | .00 |
| 101-43001-209 | 500.00 | 500.00 | .00 | (500.00) | .00 | 34.31 |
| 101-43001-210 | 15,000.00 | 15,000.00 | 5,255.53 | (9,744.47) | 35.04 | 17,827.73 |
| 101-43001-212 | 80,000.00 | 80,000.00 | 20,468.92 | (59,531.08) | 25.59 | 67,852.68 |
| 101-43001-215 | 1,500.00 | 1,500.00 | 1,567.96 | 67.96 | 104.53 | .00 |
| 101-43001-219 | 85,000.00 | 85,000.00 | 70,359.67 | (14,640.33) | 82.78 | 77,026.93 |
| 101-43001-221 | 85,000.00 | 85,000.00 | 34,705.64 | (50,294.36) | 40.83 | 112,321.37 |
| 101-43001-224 | 15,000.00 | 15,000.00 | 4,545.59 | (10,454.41) | 30.30 | 38,827.17 |
| 101-43001-226 | 20,000.00 | 20,000.00 | 5,419.80 | (14,580.20) | 27.10 | 6,794.41 |
| 101-43001-240 | 12,000.00 | 12,000.00 | 6,254.35 | (5,745.65) | 52.12 | 11,120.42 |
| <i>TOTAL SUPPLIES</i> | 316,100.00 | 316,100.00 | 148,617.45 | (167,482.55) | 47.02 | 331,805.02 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 1,163.16 | (2,336.84) | 33.23 | 3,095.25 |
| 101-43001-313 IT MGMT & BACKUP | 4,500.00 | 4,500.00 | 2,291.25 | (2,208.75) | 50.92 | 6,244.82 |
| 101-43001-321 TELEPHONE/CELLULAR PHONES | 6,000.00 | 6,000.00 | 1,668.33 | (4,331.67) | 27.81 | 4,761.96 |
| 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 | 500.00 | 500.00 | .00 | (500.00) | .00 | 11.03 |
| 101-43001-360 INSURANCE AND BONDS | 20,000.00 | 20,000.00 | .00 | (20,000.00) | .00 | 17,414.41 |
| 101-43001-381 ELECTRIC UTILITIES | 8,500.00 | 8,500.00 | 3,009.99 | (5,490.01) | 35.41 | 7,949.52 |
| 101-43001-382 WATER/WASTEWATER UTILITIES | 3,200.00 | 3,200.00 | 1,114.09 | (2,085.91) | 34.82 | 3,225.88 |
| 101-43001-383 GAS UTILITIES | 20,000.00 | 20,000.00 | 9,185.42 | (10,814.58) | 45.93 | 19,006.55 |
| 101-43001-384 REFUSE HAULING | 2,400.00 | 2,400.00 | 907.94 | (1,492.06) | 37.83 | 3,548.15 |
| 101-43001-386 EV CHARGING STATION POWER | .00 | .00 | .00 | .00 | .00 | 5,475.50 |
| TOTAL OTHER SERVICES AND CHA | 69,300.00 | 69,300.00 | 19,340.18 | (49,959.82) | 27.91 | 70,733.07 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-43001-401 REPAIR & MAINT LABOR-BLDGS | 2,000.00 | 2,000.00 | 1,216.25 | (783.75) | 60.81 | 739.00 |
| 101-43001-404 REPAIR & MAINT LABOR-VEH/EQ | 10,000.00 | 10,000.00 | 6,736.57 | (3,263.43) | 67.37 | 11,522.50 |
| 101-43001-405 EMERG MGMT REP & MAINT | 500.00 | 500.00 | .00 | (500.00) | .00 | .00 |
| 101-43001-406 PAINTING AND STRIPING | 30,000.00 | 30,000.00 | .00 | (30,000.00) | .00 | 27,652.28 |
| 101-43001-407 BRIDGE REPAIR | 2,000.00 | 2,000.00 | .00 | (2,000.00) | .00 | .00 |
| 101-43001-408 SIDEWALK REPAIRS | 8,000.00 | 8,000.00 | .00 | (8,000.00) | .00 | 6,800.00 |
| 101-43001-413 BNSF PARKING LEASE | 4,000.00 | 4,000.00 | 3,484.74 | (515.26) | 87.12 | 3,383.24 |
| 101-43001-414 EQUIPMENT RENTAL | 8,000.00 | 8,000.00 | 6,558.50 | (1,441.50) | 81.98 | 6,500.00 |
| 101-43001-417 RENTALS - UNIFORMS | 8,000.00 | 8,000.00 | 4,548.94 | (3,451.06) | 56.86 | 9,157.00 |
| 101-43001-430 MISCELLANEOUS | 1,000.00 | 1,000.00 | .00 | (1,000.00) | .00 | .00 |
| 101-43001-433 DUES AND SUBSCRIPTIONS | 1,000.00 | 1,000.00 | 373.50 | (626.50) | 37.35 | 513.39 |
| 101-43001-440 SCHOOLS AND MEETINGS | 1,500.00 | 1,500.00 | 249.66 | (1,250.34) | 16.64 | 565.00 |
| 101-43001-443 CITY GARDEN/FLOWER OPER EXP | 1,000.00 | 1,000.00 | 115.06 | (884.94) | 11.51 | 404.64 |
| 101-43001-444 INSECT CONTROL | 18,000.00 | 18,000.00 | 4,310.48 | (13,689.52) | 23.95 | 14,077.86 |
| 101-43001-445 DISEASED TREE PROGRAM | 20,000.00 | 20,000.00 | 4,200.00 | (15,800.00) | 21.00 | 11,015.25 |
| 101-43001-446 WEED CONTROL | 5,000.00 | 5,000.00 | 1,092.96 | (3,907.04) | 21.86 | 3,575.87 |
| 101-43001-447 DOWNTOWN DECORATIONS | 15,000.00 | 15,000.00 | .00 | (15,000.00) | .00 | 8,483.27 |
| 101-43001-449 SOD REPLACEMENT PROJECT | 10,000.00 | 10,000.00 | .00 | (10,000.00) | .00 | .00 |
| 101-43001-489 OTHER CONTRACTED SERVICES | 15,000.00 | 15,000.00 | 1,035.40 | (13,964.60) | 6.90 | 14,540.18 |
| TOTAL MISCELLANEOUS | 160,000.00 | 160,000.00 | 33,922.06 | (126,077.94) | 21.20 | 118,929.48 |
| TOTAL STREETS | 1,850,688.00 | 1,850,688.00 | 712,814.21 | (1,137,873.79) | 38.52 | 1,681,955.70 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-----------------------------------|-------------------------------------|-------------------|-------------------|--------------------------------|----------------|------------------------|
| PARKS & RECREATION | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 101-45200-101 | FULL-TIME EMPLOYEES - REGULAR | 178,078.00 | 178,078.00 | 60,302.32 (117,775.68) | 33.86 | 146,106.40 |
| 101-45200-102 | FULL-TIME EMPLOYEES - OVERTIME | 2,000.00 | 2,000.00 | 14.00 (1,986.00) | .70 | 304.34 |
| 101-45200-104 | TEMP/SEAS EMPLOYEES - REGULAR | 56,650.00 | 56,650.00 | 5,622.61 (51,027.39) | 9.93 | 29,655.85 |
| 101-45200-112 | PARKS & REC COMM STIPENDS | 2,000.00 | 2,000.00 | 420.00 (1,580.00) | 21.00 | 702.50 |
| 101-45200-121 | PERA (EMPLOYER) | 13,876.00 | 13,876.00 | 4,523.71 (9,352.29) | 32.60 | 10,778.52 |
| 101-45200-122 | FICA/MEDICARE (EMPLOYER) | 17,619.00 | 17,619.00 | 4,917.80 (12,701.20) | 27.91 | 13,172.38 |
| 101-45200-123 | CENTRAL PENSION FUND CONTRIB | 4,160.00 | 4,160.00 | 1,289.90 (2,870.10) | 31.01 | 3,269.32 |
| 101-45200-131 | MEDICAL/DENTAL/LIFE | 41,245.00 | 41,245.00 | 16,891.10 (24,353.90) | 40.95 | 33,234.44 |
| 101-45200-132 | PARKS LONGEVITY PAY | 4,929.00 | 4,929.00 | .00 (4,929.00) | .00 | .00 |
| 101-45200-133 | PARKS INSUR DEDUCTIBLE CONTRIB | 3,750.00 | 3,750.00 | 63.36 (3,686.64) | 1.69 | 1,397.19 |
| 101-45200-151 | WORKERS' COMPENSATION PREMIU | 21,869.00 | 21,869.00 | 4,137.51 (17,731.49) | 18.92 | 13,313.71 |
| 101-45200-154 | HRA/FLEX FEES | 200.00 | 200.00 | 72.02 (127.98) | 36.01 | 146.20 |
| | TOTAL PERSONAL SERVICES | 346,376.00 | 346,376.00 | 98,254.33 (248,121.67) | 28.37 | 252,080.85 |
| <i>SUPPLIES</i> | | | | | | |
| 101-45200-210 | MISCELLANEOUS OPER SUPPLIES | 12,000.00 | 12,000.00 | 4,050.22 (7,949.78) | 33.75 | 10,148.87 |
| 101-45200-212 | GASOLINE/FUEL/LUB/ADDITIVES | 20,000.00 | 20,000.00 | 4,300.87 (15,699.13) | 21.50 | 15,543.14 |
| 101-45200-221 | REPAIR & MAINT SUPP - VEH/EQ | 15,000.00 | 15,000.00 | 6,154.64 (8,845.36) | 41.03 | 11,683.79 |
| 101-45200-223 | REPAIR & MAINT SUPP - BLDG/INF | 20,000.00 | 20,000.00 | 2,345.83 (17,654.17) | 11.73 | 34,984.70 |
| 101-45200-226 | SIGNS | 1,000.00 | 1,000.00 | .00 (1,000.00) | .00 | .00 |
| 101-45200-228 | ADOPT A PARK SUPPLIES | .00 | .00 | .00 .00 | .00 | 505.76 |
| 101-45200-230 | MASTER GARDENERS SUPPLIES | 1,000.00 | 1,000.00 | .00 (1,000.00) | .00 | 191.74 |
| 101-45200-240 | SMALL TOOLS & MINOR EQUIP | 5,000.00 | 5,000.00 | 1,515.12 (3,484.88) | 30.30 | 3,728.62 |
| | TOTAL SUPPLIES | 74,000.00 | 74,000.00 | 18,366.68 (55,633.32) | 24.82 | 76,786.62 |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-45200-304 | PROFESSIONAL SERV-PARK STUDY | 1,000.00 | 1,000.00 | 368.83 (631.17) | 36.88 | 1,134.63 |
| 101-45200-305 | PARK CONTRACTED SERVICES | 500.00 | 500.00 | .00 (500.00) | .00 | .00 |
| 101-45200-321 | TELEPHONE/CELLULAR PHONES | 1,000.00 | 1,000.00 | 276.20 (723.80) | 27.62 | 828.60 |
| 101-45200-340 | ADVERTISING | 200.00 | 200.00 | .00 (200.00) | .00 | .00 |
| 101-45200-351 | LEGAL NOTICES/ORD PUBLISHING | 200.00 | 200.00 | .00 (200.00) | .00 | 9.95 |
| 101-45200-360 | INSURANCE AND BONDS | 27,000.00 | 27,000.00 | .00 (27,000.00) | .00 | 15,752.23 |
| 101-45200-381 | ELECTRIC UTILITIES | 75,000.00 | 75,000.00 | 33,149.58 (41,850.42) | 44.20 | 77,323.99 |
| 101-45200-382 | WATER/WASTEWATER UTILITIES | 15,000.00 | 15,000.00 | 595.32 (14,404.68) | 3.97 | 6,657.86 |
| 101-45200-383 | GAS UTILITIES | 2,000.00 | 2,000.00 | 719.12 (1,280.88) | 35.96 | 1,166.55 |
| 101-45200-384 | REFUSE HAULING | 500.00 | 500.00 | 175.60 (324.40) | 35.12 | 526.80 |
| | TOTAL OTHER SERVICES AND CHA | 122,400.00 | 122,400.00 | 35,284.65 (87,115.35) | 28.83 | 103,400.61 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|--------------------------|--------------------------|--------------------------|-----------------------------|---------------------|--------------------------|
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-45200-401 REPAIR & MAINT LABOR - BLDGS | 6,000.00 | 6,000.00 | 9,654.34 | 3,654.34 | 160.91 | 8,834.15 |
| 101-45200-403 R & M - TENNIS COURTS | 10,000.00 | 10,000.00 | .00 | (10,000.00) | .00 | .00 |
| 101-45200-415 RENTALS - OTHER EQUIPMENT | 9,000.00 | 9,000.00 | 2,252.00 | (6,748.00) | 25.02 | 7,660.45 |
| 101-45200-417 RENTALS - UNIFORMS | 800.00 | 800.00 | 428.70 | (371.30) | 53.59 | 967.52 |
| 101-45200-445 WEED CONTROL AND FERTILIZER | 20,000.00 | 20,000.00 | 4,868.83 | (15,131.17) | 24.34 | 10,632.78 |
| 101-45200-485 PROPERTY TAXES | .00 | .00 | .00 | .00 | .00 | 6,394.00 |
| 101-45200-495 SKI TRAIL MAINTENANCE AGREEMEN | 5,000.00 | 5,000.00 | .00 | (5,000.00) | .00 | 3,675.00 |
| 101-45200-496 PARKS ARTS & PROGRAMMING | 30,000.00 | 30,000.00 | 9,308.35 | (20,691.65) | 31.03 | 23,927.86 |
| <i>TOTAL MISCELLANEOUS</i> | <u>80,800.00</u> | <u>80,800.00</u> | <u>26,512.22</u> | <u>(54,287.78)</u> | <u>32.81</u> | <u>62,091.76</u> |
| TOTAL PARKS & RECREATION | <u><u>623,576.00</u></u> | <u><u>623,576.00</u></u> | <u><u>178,417.88</u></u> | <u><u>(445,158.12)</u></u> | <u><u>28.61</u></u> | <u><u>494,359.84</u></u> |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|--------------------------|--------------------------|-------------------------|----------------------------|---------------------|--------------------------|
| LIBRARY | | | | | | |
| <i>SUPPLIES</i> | | | | | | |
| 101-45400-210 MISCELLANEOUS OPER SUPPLIES | 3,500.00 | 3,500.00 | 1,451.86 | (2,048.14) | 41.48 | 6,066.61 |
| 101-45400-223 REPAIR & MAINT SUPP - BLDG/INF | 5,000.00 | 4,000.00 | 1,537.09 | (2,462.91) | 38.43 | 1,808.07 |
| 101-45400-240 SMALL TOOLS & MINOR EQUIP | 1,000.00 | 2,000.00 | 1,875.00 | (125.00) | 93.75 | 1,308.05 |
| <i>TOTAL SUPPLIES</i> | <u>9,500.00</u> | <u>9,500.00</u> | <u>4,863.95</u> | <u>(4,636.05)</u> | <u>51.20</u> | <u>9,182.73</u> |
| <i>OTHER SERVICES AND CHARGES</i> | | | | | | |
| 101-45400-360 INSURANCE AND BONDS | 11,000.00 | 11,000.00 | .00 | (11,000.00) | .00 | 9,981.42 |
| 101-45400-381 ELECTRIC UTILITIES | 34,000.00 | 34,000.00 | 10,292.03 | (23,707.97) | 30.27 | 31,773.68 |
| 101-45400-382 WATER/WASTEWATER UTILITIES | 2,500.00 | 2,500.00 | 448.41 | (2,051.59) | 17.94 | 3,015.13 |
| 101-45400-383 GAS UTILITIES | 6,000.00 | 6,000.00 | 3,046.50 | (2,953.50) | 50.78 | 6,786.69 |
| 101-45400-384 REFUSE HAULING | 1,500.00 | 1,500.00 | 402.22 | (1,097.78) | 26.81 | 1,067.20 |
| <i>TOTAL OTHER SERVICES AND CHA</i> | <u>55,000.00</u> | <u>55,000.00</u> | <u>14,189.16</u> | <u>(40,810.84)</u> | <u>25.80</u> | <u>52,624.12</u> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 101-45400-401 REPAIR & MAINT LABOR - BLDGS | 4,000.00 | 4,000.00 | 329.00 | (3,671.00) | 8.23 | 2,604.99 |
| 101-45400-404 REPAIR & MAINT LABOR-CAMB LIBR | 60,000.00 | 60,000.00 | 13,987.32 | (46,012.68) | 23.31 | 58,261.56 |
| 101-45400-409 MAINT CONTRACTS - BLDG & EQUIP | 5,000.00 | 5,000.00 | 2,642.08 | (2,357.92) | 52.84 | 3,219.20 |
| 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>16,958.40</u> | <u>(52,541.60)</u> | <u>24.40</u> | <u>64,085.75</u> |
| TOTAL LIBRARY | <u><u>134,000.00</u></u> | <u><u>134,000.00</u></u> | <u><u>36,011.51</u></u> | <u><u>(97,988.49)</u></u> | <u><u>26.87</u></u> | <u><u>125,892.60</u></u> |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 994,570.00 | 737,070.00 | .00 | (737,070.00) | .00 | 1,140,601.00 |
| <i>TOTAL TRANSFERS</i> | 994,570.00 | 737,070.00 | .00 | (737,070.00) | .00 | 1,140,601.00 |
| TOTAL TRANSFERS OUT | 994,570.00 | 737,070.00 | .00 | (737,070.00) | .00 | 1,140,601.00 |

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 101 - GENERAL FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------|-------------------|-------------------|-----------------|---------------------|----------------|------------------------|
| TOTAL FUND EXPENDITURES | 9,359,506.00 | 9,113,680.00 | 3,148,047.00 | | | 8,561,859.90 |
| NET REVENUES OVER EXPENDITURE | .00 | .00 | (2,660,679.57) | | | 520,563.79 |

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 211 - AIRPORT OPERATING FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--------------------------------------|-------------------|-------------------|------------------|---------------------|----------------|------------------------|
| REVENUE | | | | | | |
| INTERGOVERNMENTAL REVENUES | .00 | .00 | .00 | .00 | .00 | 11,054.00 |
| CHARGES FOR SERVICES | 112,400.00 | 112,400.00 | 36,094.38 | 76,305.62 | 32.11 | 114,257.06 |
| OTHER | .00 | .00 | .00 | .00 | .00 | 1,975.89 |
| OTHER FINANCING SOURCES | 49,324.00 | 49,324.00 | .00 | 49,324.00 | .00 | .00 |
| TOTAL FUND REVENUE | 161,724.00 | 161,724.00 | 36,094.38 | 125,629.62 | 22.32 | 127,286.95 |
| EXPENDITURES | | | | | | |
| AIRPORT OPERATING | | | | | | |
| AIRPORT OPERATING | 161,724.00 | 161,724.00 | 37,028.18 | 124,695.82 | 22.90 | 117,323.45 |
| TOTAL AIRPORT OPERATING | 161,724.00 | 161,724.00 | 37,028.18 | 124,695.82 | 22.90 | 117,323.45 |
| TOTAL FUND EXPENDITURES | 161,724.00 | 161,724.00 | 37,028.18 | 124,695.82 | 22.90 | 117,323.45 |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | (933.80) | 933.80 | | 9,963.50 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 211 - AIRPORT OPERATING FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| <u>INTERGOVERNMENTAL REVENUES</u> | | | | | | |
| 211-33180 AIRPORT ARPA A3001-C3 GRANTREV | .00 | .00 | .00 | .00 | .00 | 11,054.00 |
| TOTAL INTERGOVERNMENTAL REVE | .00 | .00 | .00 | .00 | .00 | 11,054.00 |
| <u>CHARGES FOR SERVICES</u> | | | | | | |
| 211-34920 HANGER LEASE & TIE DOWN FEES | 13,400.00 | 13,400.00 | 15,728.94 | (2,328.94) | 117.38 | 13,437.30 |
| 211-34921 MAINT REIMBURSEMENT - STATE | 23,000.00 | 23,000.00 | (416.68) | 23,416.68 | (1.81) | 25,752.06 |
| 211-34925 AIRPLANE FUEL SALES | 76,000.00 | 76,000.00 | 20,782.12 | 55,217.88 | 27.34 | 75,067.70 |
| TOTAL CHARGES FOR SERVICES | 112,400.00 | 112,400.00 | 36,094.38 | 76,305.62 | 32.11 | 114,257.06 |
| <u>OTHER</u> | | | | | | |
| 211-36210 INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 1,975.89 |
| TOTAL OTHER | .00 | .00 | .00 | .00 | .00 | 1,975.89 |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 211-39203 TRANSFERS IN - OPERATING | 49,324.00 | 49,324.00 | .00 | 49,324.00 | .00 | .00 |
| TOTAL OTHER FINANCING SOURCES | 49,324.00 | 49,324.00 | .00 | 49,324.00 | .00 | .00 |
| TOTAL FUND REVENUE | 161,724.00 | 161,724.00 | 36,094.38 | | | 127,286.95 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 211 - AIRPORT OPERATING FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|-------------------|-------------------|------------------|---|---------------------|----------------|------------------------|
| AIRPORT OPERATING | | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | | |
| 211-49000-101 | 15,294.00 | 15,294.00 | 9,957.13 | (| 5,336.87) | 65.10 | 18,020.63 |
| 211-49000-104 | 20,000.00 | 20,000.00 | .00 | (| 20,000.00) | .00 | .00 |
| 211-49000-111 | .00 | .00 | 57.08 | | 57.08 | .00 | 419.94 |
| 211-49000-121 | 2,647.00 | 2,647.00 | 751.02 | (| 1,895.98) | 28.37 | 1,343.51 |
| 211-49000-122 | 2,749.00 | 2,749.00 | 740.02 | (| 2,008.98) | 26.92 | 1,332.88 |
| 211-49000-123 | .00 | .00 | 82.82 | | 82.82 | .00 | 63.81 |
| 211-49000-131 | 2,719.00 | 2,719.00 | 1,365.40 | (| 1,353.60) | 50.22 | 2,574.33 |
| 211-49000-132 | 758.00 | 758.00 | .00 | (| 758.00) | .00 | .00 |
| 211-49000-133 | 225.00 | 225.00 | .00 | (| 225.00) | .00 | .00 |
| 211-49000-151 | 4,343.00 | 4,343.00 | .00 | (| 4,343.00) | .00 | .00 |
| <i>TOTAL PERSONAL SERVICES</i> | <i>48,735.00</i> | <i>48,735.00</i> | <i>12,953.47</i> | (| <i>35,781.53</i>) | <i>26.58</i> | <i>23,755.10</i> |
| <i>SUPPLIES</i> | | | | | | | |
| 211-49000-210 | 1,000.00 | 1,000.00 | 215.95 | (| 784.05) | 21.60 | 735.39 |
| 211-49000-212 | 100.00 | 100.00 | .00 | (| 100.00) | .00 | .00 |
| 211-49000-215 | 500.00 | 500.00 | .00 | (| 500.00) | .00 | .00 |
| 211-49000-221 | 7,000.00 | 7,000.00 | .00 | (| 7,000.00) | .00 | 11,748.50 |
| 211-49000-223 | 1,000.00 | 1,000.00 | .00 | (| 1,000.00) | .00 | 419.44 |
| 211-49000-226 | 500.00 | 500.00 | .00 | (| 500.00) | .00 | .00 |
| 211-49000-228 | 1,500.00 | 1,500.00 | 569.16 | (| 930.84) | 37.94 | 230.61 |
| 211-49000-251 | 75,089.00 | 75,089.00 | 18,294.90 | (| 56,794.10) | 24.36 | 63,953.84 |
| <i>TOTAL SUPPLIES</i> | <i>86,689.00</i> | <i>86,689.00</i> | <i>19,080.01</i> | (| <i>67,608.99</i>) | <i>22.01</i> | <i>77,087.78</i> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | | |
| 211-49000-321 | 2,000.00 | 2,000.00 | 644.85 | (| 1,355.15) | 32.24 | 1,512.05 |
| 211-49000-331 | 200.00 | 200.00 | .00 | (| 200.00) | .00 | .00 |
| 211-49000-351 | 200.00 | 200.00 | .00 | (| 200.00) | .00 | .00 |
| 211-49000-360 | 3,500.00 | 3,500.00 | 1,087.50 | (| 2,412.50) | 31.07 | 3,666.44 |
| 211-49000-381 | 6,000.00 | 6,000.00 | 1,917.35 | (| 4,082.65) | 31.96 | 4,941.76 |
| 211-49000-383 | 3,700.00 | 3,700.00 | .00 | (| 3,700.00) | .00 | 1,481.47 |
| <i>TOTAL OTHER SERVICES & CHARG</i> | <i>15,600.00</i> | <i>15,600.00</i> | <i>3,649.70</i> | (| <i>11,950.30</i>) | <i>23.40</i> | <i>11,601.72</i> |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 795.00 | (2,205.00) | 26.50 | 780.00 |
| 211-49000-404 REPAIR & MAINT LABOR - VEH/EQ | 3,000.00 | 3,000.00 | .00 | (3,000.00) | .00 | 1,893.00 |
| 211-49000-408 MAINT CONTRACTS - MACH/EQUIP | 600.00 | 600.00 | .00 | (600.00) | .00 | .00 |
| 211-49000-430 MISCELLANEOUS | 500.00 | 500.00 | .00 | (500.00) | .00 | .00 |
| 211-49000-433 DUES AND SUBSCRIPTIONS | 300.00 | 300.00 | 150.00 | (150.00) | 50.00 | 215.00 |
| 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 | 400.00 |
| 211-49000-489 OTHER CONTRACTED SERVICES | 1,500.00 | 1,500.00 | .00 | (1,500.00) | .00 | 1,590.85 |
| <i>TOTAL MISCELLANEOUS</i> | <u>10,700.00</u> | <u>10,700.00</u> | <u>1,345.00</u> | <u>(9,355.00)</u> | <u>12.57</u> | <u>4,878.85</u> |
| TOTAL AIRPORT OPERATING | <u><u>161,724.00</u></u> | <u><u>161,724.00</u></u> | <u><u>37,028.18</u></u> | <u><u>(124,695.82)</u></u> | <u><u>22.90</u></u> | <u><u>117,323.45</u></u> |

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 211 - AIRPORT OPERATING FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| TOTAL FUND EXPENDITURES | 161,724.00 | 161,724.00 | 37,028.18 | | | 117,323.45 |
| NET REVENUES OVER EXPENDITURE | .00 | .00 | (933.80) | | | 9,963.50 |

CITY OF CAMBRIDGE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUNDS 303-397 - DEBT SERVICE

| | | ADOPTED BUDGET | AMENDED BUDGET | UNUSED/ YTD ACTUAL | % OF UNEARNED |
|----------------------------|------------------------------|---------------------|---------------------|-----------------------|---------------------|
| <u>PROPERTY TAX</u> | | | | | |
| 31010 | CURRENT | 596,147.00 | 596,147.00 | .00 | 596,147.00 |
| | | <u>596,147.00</u> | <u>596,147.00</u> | <u>.00</u> | <u>596,147.00</u> |
| <u>SPECIAL ASSESSMENTS</u> | | | | | |
| 36100 | PREPAID | .00 | .00 | 22,541.55 | (22,541.55) |
| 36101/36102 | "PRINCIPAL, INT & PENALTIES" | 342,373.00 | 342,373.00 | .00 | 342,373.00 |
| | | <u>342,373.00</u> | <u>342,373.00</u> | <u>22,541.55</u> | <u>319,831.45</u> |
| <u>TRANSFERS</u> | | | | | |
| 39200-39204 | GENERAL FUND TRANSFER IN | 800,000.00 | 800,000.00 | .00 | 800,000.00 |
| | | <u>800,000.00</u> | <u>800,000.00</u> | <u>.00</u> | <u>800,000.00</u> |
| TOTAL REVENUE | | <u>1,738,520.00</u> | <u>1,738,520.00</u> | <u>22,541.55</u> | <u>1,715,978.45</u> |

CITY OF CAMBRIDGE
EXPENSES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUNDS 303-397 - DEBT SERVICE

| | | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET |
|---------------------|-----------------------------|----------------------|----------------------|------------------------|----------------------|----------------|
| <u>DEBT SERVICE</u> | | | | | | |
| 47000601-610 | PRINCIPAL | 1,510,001.00 | 1,510,001.00 | 1,515,000.00 | 4,999.00 | |
| 47000611 | INTEREST | 391,040.00 | 391,040.00 | 204,612.51 | (186,427.49) | 52.33 |
| 47000620 | OTHER FEES | 7,207.00 | 7,207.00 | 2,375.00 | (4,832.00) | 32.95 |
| | | <u>1,908,248.00</u> | <u>1,908,248.00</u> | <u>1,721,987.51</u> | <u>(186,260.49)</u> | <u>90.24</u> |
| | TOTAL EXPENSES | <u>1,908,248.00</u> | <u>1,908,248.00</u> | <u>1,721,987.51</u> | <u>(186,260.49)</u> | <u>90.24</u> |
| | NET REVENUES | | | | | |
| | OVER(UNDER) EXPENSES | <u>(169,728.00)</u> | <u>(169,728.00)</u> | <u>(1,699,445.96)</u> | | |

CITY OF CAMBRIDGE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUNDS 400-499 - CAPITAL PROJECTS

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET |
|---|---------------------|---------------------|---------------------|---------------------|----------------|
| <u>SPECIAL ASSESSMENTS & TAXES</u> | | | | | |
| 36101/36102 "PRINCIPAL, INT & PENALTIES" | 18,507.00 | 18,507.00 | .00 | 18,507.00 | .00 |
| | 18,507.00 | 18,507.00 | .00 | 18,507.00 | .00 |
| <u>CHARGES FOR SERVICE</u> | | | | | |
| 362XX CONTRACTED SERVICES | 49,610.00 | 49,610.00 | 49,610.00 | .00 | 100.00 |
| 37XXX,34404 AREA CHARGES & PARK DEDICATION FEES | .00 | .00 | 16,599.00 | (16,599.00) | .00 |
| | 49,610.00 | 49,610.00 | 66,209.00 | (16,599.00) | 133.46 |
| <u>INTERGOVERNMENTAL</u> | | | | | |
| 33419-33429 STATE AID | 1,216,562.00 | 1,216,562.00 | 752,110.00 | 464,452.00 | 61.82 |
| 33160-33169 FEDERAL AID | 405,000.00 | 405,000.00 | .00 | 405,000.00 | .00 |
| | 1,621,562.00 | 1,621,562.00 | 752,110.00 | 869,452.00 | 46.38 |
| <u>OTHER FINANCING SOURCES</u> | | | | | |
| 36210 INTEREST EARNINGS | 2,800.00 | 2,800.00 | .00 | 2,800.00 | .00 |
| 36230 DONATIONS | 5,000.00 | 5,000.00 | 3,500.00 | 1,500.00 | 70.00 |
| 32299 UTILITY PERMITS | 2,000.00 | 2,000.00 | 4,047.70 | (2,047.70) | 202.39 |
| 31050 BOND PROCEEDS | 4,347,500.00 | 4,347,500.00 | 1,885,000.00 | 2,462,500.00 | 43.36 |
| | 4,357,300.00 | 4,357,300.00 | 1,892,547.70 | 2,464,752.30 | 43.43 |
| <u>TRANSFERS</u> | | | | | |
| 39200-39204 GENERAL FUND TRANSFER IN | 2,531,086.00 | 2,531,086.00 | .00 | 2,531,086.00 | .00 |
| | 2,531,086.00 | 2,531,086.00 | .00 | 2,531,086.00 | .00 |
| TOTAL REVENUE | 8,578,065.00 | 8,578,065.00 | 2,710,866.70 | 5,867,198.30 | 31.60 |

CITY OF CAMBRIDGE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUNDS 400-499 - CAPITAL PROJECTS

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET |
|--|------------------------|------------------------|---------------------|------------------------|----------------|
| 401-48000-720 TRANSFERS OUT TO OTHER FUNDS | 250,000.00 | 250,000.00 | .00 | (250,000.00) | .00 |
| 402-49300-720 TRANSFERS OUT- OPERATING TRANS | 130,000.00 | 130,000.00 | .00 | (130,000.00) | .00 |
| 415-45200-560 PARK IMPROVEMENTS | 110,000.00 | 110,000.00 | 15,123.74 | (94,876.26) | 13.75 |
| 415-45200-596 LAND ACQUISITION | 175,000.00 | 175,000.00 | .00 | (175,000.00) | .00 |
| 417-42100-550 VEHICLES | 215,000.00 | 215,000.00 | 22.50 | (214,977.50) | .01 |
| 417-42100-551 SQUAD CAMERA | 22,500.00 | 22,500.00 | 12,686.00 | (9,814.00) | 56.38 |
| 417-42100-580 OTHER EQUIPMENT | 20,000.00 | 20,000.00 | .00 | (20,000.00) | .00 |
| 417-42100-590 EMERGENCY OPERATIONS | 6,000.00 | 6,000.00 | .00 | (6,000.00) | .00 |
| 418-43001-550 PW VEHICLES & EQUIPMENT | 57,000.00 | 57,000.00 | .00 | (57,000.00) | .00 |
| 419-41320-580 ADMIN OTHER EQUIPMENT | .00 | .00 | 37,655.00 | 37,655.00 | .00 |
| 419-41320-581 CITY HALL BUILDING PROJECT | 5,000.00 | 5,000.00 | 34,701.60 | 29,701.60 | 694.03 |
| 419-41320-582 ELECTION EQUIP | 15,000.00 | 15,000.00 | .00 | (15,000.00) | .00 |
| 419-41500-570 FINANCE OFFICE EQUIPMENT | 17,500.00 | 17,500.00 | 5,580.00 | (11,920.00) | 31.89 |
| 419-41920-580 OTHER EQUIPMENT | 70,000.00 | 70,000.00 | 22,030.00 | (47,970.00) | 31.47 |
| 420-42200-540 EQUIPMENT | .00 | .00 | 100,678.62 | 100,678.62 | .00 |
| 420-42200-550 VEHICLES | 700,000.00 | 700,000.00 | 699,808.20 | (191.80) | 99.97 |
| 420-42200-565 FIRE HALL BLDG IMPROV/REPAIR | .00 | .00 | 500.00 | 500.00 | .00 |
| 443-48000-223 STREET CRACK SEALING | 70,000.00 | 70,000.00 | .00 | (70,000.00) | .00 |
| 443-48000-225 PVMT MGMT OVERLAYS | 40,000.00 | 40,000.00 | .00 | (40,000.00) | .00 |
| 443-48000-226 DOWNTOWN PAVER/TREE REPAIR | 50,000.00 | 50,000.00 | .00 | (50,000.00) | .00 |
| 443-49300-720 TRANSFERS OUT-OPERATING TRANSF | 1,075,000.00 | 1,075,000.00 | .00 | (1,075,000.00) | .00 |
| 444-48000-351 LEGAL NOTICES/PUB ORDINANCES | .00 | .00 | 22.43 | 22.43 | .00 |
| 444-48000-530 IMPR OTHER THAN BUILDINGS | 580,000.00 | 580,000.00 | .00 | (580,000.00) | .00 |
| 484-48000-303 ENGINEERING EXP | .00 | .00 | 233,611.58 | 233,611.58 | .00 |
| 484-48000-307 ENGINEERING EXP-CENTRAL AVE TR | .00 | .00 | 31,375.50 | 31,375.50 | .00 |
| 484-48000-351 LEGAL NOTICE/PUBLISHING | .00 | .00 | 100.43 | 100.43 | .00 |
| 484-48000-530 IMPROVEMENTS | 8,384,100.00 | 8,384,100.00 | .00 | (8,384,100.00) | .00 |
| 484-48000-617 BOND DISCOUNT | .00 | .00 | 19,698.25 | 19,698.25 | .00 |
| 484-48000-621 BOND ISSUE COSTS | .00 | .00 | 57,150.00 | 57,150.00 | .00 |
| 486-48000-303 ENGINEERING EXP | .00 | .00 | 4,547.00 | 4,547.00 | .00 |
| 499-48000-306 LAKE FANNY PARK MASTER PLAN | .00 | .00 | 13,076.50 | 13,076.50 | .00 |
| 499-48000-450 INTEREST RATE SUBIDY PAYMENT | .00 | .00 | 1,250.00 | 1,250.00 | .00 |
| 499-49300-720 TRANSFERS OUT - OPER TRANSFERS | .00 | .00 | 300,000.00 | 300,000.00 | .00 |
| TOTAL FUND EXPENDITURES | 11,992,100.00 | 11,992,100.00 | 1,589,617.35 | (10,402,482.65) | 13.26 |
| TOTAL EXPENDITURES | 11,992,100.00 | 11,992,100.00 | 1,589,617.35 | (10,402,482.65) | 13.26 |
| NET REVENUES | | | | | |
| OVER(UNDER) EXPENDITURES | (3,414,035.00) | (3,414,035.00) | 1,121,249.35 | | |

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 601 - WATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--------------------------------------|---------------------|---------------------|-------------------|---------------------|----------------|------------------------|
| REVENUE | | | | | | |
| SA & INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 120,199.79 |
| OPERATING REVENUE | 2,076,669.00 | 2,076,669.00 | 805,206.31 | 1,271,462.69 | 38.77 | 2,342,002.87 |
| OTHER FINANCING SOURCES | 380,000.00 | 380,000.00 | .00 | 380,000.00 | .00 | 2,036,510.70 |
| TOTAL FUND REVENUE | 2,456,669.00 | 2,456,669.00 | 805,206.31 | 1,651,462.69 | 32.78 | 4,498,713.36 |
| EXPENDITURES | | | | | | |
| WATER FUND EXPENDITURES | | | | | | |
| EXPENSE 400 | 2,084,158.00 | 2,084,158.00 | 357,726.94 | 1,726,431.06 | 17.16 | 2,078,872.68 |
| TOTAL WATER FUND EXPENDITURES | 2,084,158.00 | 2,084,158.00 | 357,726.94 | 1,726,431.06 | 17.16 | 2,078,872.68 |
| TOTAL FUND EXPENDITURES | 2,084,158.00 | 2,084,158.00 | 357,726.94 | 1,726,431.06 | 17.16 | 2,078,872.68 |
| NET REVENUE OVER EXPENDITURES | 372,511.00 | 372,511.00 | 447,479.37 | (74,968.37) | | 2,419,840.68 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 601 - WATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|---------------------|---------------------|-------------------|---------------------|----------------|------------------------|
| <u>SA & INTEREST EARNINGS</u> | | | | | | |
| 601-36102 SPEC ASSESSMENTS - INT/PEN | .00 | .00 | .00 | .00 | .00 | 2,846.56 |
| 601-36210 INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 117,353.23 |
| TOTAL SA & INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 120,199.79 |
| <u>OPERATING REVENUE</u> | | | | | | |
| 601-37110 METERED WATER SALES | 2,000,000.00 | 2,000,000.00 | 745,098.95 | 1,254,901.05 | 37.25 | 2,240,299.22 |
| 601-37120 SALES OF METERS & SUPPLIES | 15,000.00 | 15,000.00 | 31,877.20 | (16,877.20) | 212.51 | 26,239.60 |
| 601-37160 PENALTIES ETC. | 30,000.00 | 30,000.00 | 14,642.61 | 15,357.39 | 48.81 | 44,667.73 |
| 601-37165 CERTIFICATION PENALTY | 500.00 | 500.00 | 600.00 | (100.00) | 120.00 | 825.00 |
| 601-37170 OTHER REVENUE | 31,169.00 | 31,169.00 | 12,987.55 | 18,181.45 | 41.67 | 29,971.32 |
| TOTAL OPERATING REVENUE | 2,076,669.00 | 2,076,669.00 | 805,206.31 | 1,271,462.69 | 38.77 | 2,342,002.87 |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 601-39102 GAIN/LOSS ON DISPOSAL OF FA | .00 | .00 | .00 | .00 | .00 | 1,511.11 |
| 601-39203 TRANSFERS FROM OTHER FUNDS | 380,000.00 | 380,000.00 | .00 | 380,000.00 | .00 | 1,232,773.81 |
| 601-39700 CAPITAL CONTRIBUTIONS | .00 | .00 | .00 | .00 | .00 | 802,225.78 |
| TOTAL OTHER FINANCING SOURCES | 380,000.00 | 380,000.00 | .00 | 380,000.00 | .00 | 2,036,510.70 |
| TOTAL FUND REVENUE | 2,456,669.00 | 2,456,669.00 | 805,206.31 | | | 4,498,713.36 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 327,219.00 | 327,219.00 | 119,443.67 | (207,775.33) | 36.50 | 275,147.40 |
| 601-49400-102 FULL-TIME EMPLOYEES - OVERTIME | 8,000.00 | 8,000.00 | 2,261.70 | (5,738.30) | 28.27 | 5,630.88 |
| 601-49400-104 TEMP/SEAS EMPLOYEES - REGULAR | 11,206.00 | 11,206.00 | .00 | (11,206.00) | .00 | 5,861.27 |
| 601-49400-105 TEMP/SEAS EMPLOYEES - OVERTIME | .00 | .00 | .00 | .00 | .00 | 6.10 |
| 601-49400-110 HOURS WORKED HOLIDAY | 2,000.00 | 2,000.00 | 364.48 | (1,635.52) | 18.22 | 1,659.23 |
| 601-49400-115 CALL-IN PAY | 2,500.00 | 2,500.00 | 230.65 | (2,269.35) | 9.23 | 1,243.39 |
| 601-49400-116 ON-CALL PAY | 10,000.00 | 10,000.00 | 3,926.32 | (6,073.68) | 39.26 | 7,260.34 |
| 601-49400-121 PERA (EMPLOYER) | 26,229.00 | 26,229.00 | 9,467.08 | (16,761.92) | 36.09 | 21,166.45 |
| 601-49400-122 FICA/MEDICARE (EMPLOYER) | 29,299.00 | 29,299.00 | 9,455.90 | (19,843.10) | 32.27 | 22,190.46 |
| 601-49400-123 CENTRAL PENSION FUND CONTRIB | 3,120.00 | 3,120.00 | 880.00 | (2,240.00) | 28.21 | 2,062.80 |
| 601-49400-131 MEDICAL/DENTAL/LIFE (EMPLOYER) | 63,409.00 | 63,409.00 | 27,801.48 | (35,607.52) | 43.84 | 52,576.83 |
| 601-49400-132 LONGEVITY PAY | 13,102.00 | 13,102.00 | .00 | (13,102.00) | .00 | .00 |
| 601-49400-133 INSUR DEDUCTIBLE CONTRIBUTION | 5,750.00 | 5,750.00 | 1,672.09 | (4,077.91) | 29.08 | 2,883.75 |
| 601-49400-151 WORKERS' COMPENSATION PREMIU | 16,288.00 | 16,288.00 | 3,039.41 | (13,248.59) | 18.66 | 7,108.20 |
| 601-49400-154 HRA/FLEX FEES | 300.00 | 300.00 | 107.95 | (192.05) | 35.98 | 212.96 |
| <i>TOTAL PERSONAL SERVICES</i> | <i>518,422.00</i> | <i>518,422.00</i> | <i>178,650.73</i> | <i>(339,771.27)</i> | <i>34.46</i> | <i>405,010.06</i> |
| <i>SUPPLIES</i> | | | | | | |
| 601-49400-200 WATER LAB SUPPLIES | 3,000.00 | 3,000.00 | 356.39 | (2,643.61) | 11.88 | 1,011.75 |
| 601-49400-201 OFFICE SUPPLIES - ACCESSORIES | 1,000.00 | 1,000.00 | 82.65 | (917.35) | 8.27 | 85.54 |
| 601-49400-204 STATIONARY, FORMS AND ENVELOPE | 1,000.00 | 1,000.00 | .00 | (1,000.00) | .00 | 3,276.94 |
| 601-49400-210 MISCELLANEOUS OPER SUPPLIES | 15,000.00 | 15,000.00 | 5,762.20 | (9,237.80) | 38.41 | 11,271.02 |
| 601-49400-212 GASOLINE/FUEL/LUB/ADDITIVES | 12,000.00 | 12,000.00 | 2,907.21 | (9,092.79) | 24.23 | 10,925.99 |
| 601-49400-213 OPER SUPPLIES - PLANT EQUIP | 1,000.00 | 1,000.00 | 87.00 | (913.00) | 8.70 | 130.50 |
| 601-49400-216 CHEMICALS & CHEMICAL PRODUCTS | 85,000.00 | 85,000.00 | 19,567.27 | (65,432.73) | 23.02 | 59,133.13 |
| 601-49400-217 TESTING | 3,000.00 | 3,000.00 | 1,199.00 | (1,801.00) | 39.97 | 2,059.44 |
| 601-49400-221 REPAIR & MAINT SUPP - VEH/EQ | 4,000.00 | 4,000.00 | 703.58 | (3,296.42) | 17.59 | 6,480.70 |
| 601-49400-240 SMALL TOOLS AND MINOR EQUIP | 8,000.00 | 8,000.00 | 2,115.95 | (5,884.05) | 26.45 | 1,180.59 |
| 601-49400-270 METERS AND REPAIRS | 15,000.00 | 15,000.00 | 16,359.37 | 1,359.37 | 109.06 | 2,850.60 |
| <i>TOTAL SUPPLIES</i> | <i>148,000.00</i> | <i>148,000.00</i> | <i>49,140.62</i> | <i>(98,859.38)</i> | <i>33.20</i> | <i>98,406.20</i> |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 601 - WATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|---------------------|---------------------|--------------------|---------------------|----------------|------------------------|
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 601-49400-304 MISC PROFESSIONAL SERVICES | 8,000.00 | 8,000.00 | 611.95 (| 7,388.05) | 7.65 | 2,289.32 |
| 601-49400-306 GIS PROJECT CONTRACT EXP | 20,000.00 | 20,000.00 | 6,111.50 (| 13,888.50) | 30.56 | 16,010.00 |
| 601-49400-310 GOPHER STATE ONE CALL | 1,200.00 | 1,200.00 | 339.55 (| 860.45) | 28.30 | 994.41 |
| 601-49400-313 IT MGMT & BACKUP | 5,600.00 | 5,600.00 | 2,291.25 (| 3,308.75) | 40.92 | 5,482.52 |
| 601-49400-321 TELEPHONE/CELLULAR PHONES | 8,000.00 | 8,000.00 | 2,024.26 (| 5,975.74) | 25.30 | 5,892.21 |
| 601-49400-322 POSTAGE | 2,000.00 | 2,000.00 | 4,000.00 | 2,000.00 | 200.00 | 8,280.01 |
| 601-49400-331 TRAVEL/MEALS/LODGING | 3,000.00 | 3,000.00 | 572.03 (| 2,427.97) | 19.07 | 884.89 |
| 601-49400-334 MILEAGE REIMBURSEMENT | 200.00 | 200.00 | .00 (| 200.00) | .00 | 268.55 |
| 601-49400-340 ADVERTISING | 1,000.00 | 1,000.00 | 690.90 (| 309.10) | 69.09 | 1,981.17 |
| 601-49400-351 LEGAL NOTICES/ORD PUBLISHING | 500.00 | 500.00 | 161.85 (| 338.15) | 32.37 | .00 |
| 601-49400-360 INSURANCE AND BONDS | 35,000.00 | 35,000.00 | .00 (| 35,000.00) | .00 | 33,269.92 |
| 601-49400-381 ELECTRIC UTILITIES | 110,000.00 | 110,000.00 | 28,827.15 (| 81,172.85) | 26.21 | 94,900.53 |
| 601-49400-382 WATER/WASTEWATER UTILITIES | 1,500.00 | 1,500.00 | 508.34 (| 991.66) | 33.89 | 1,218.35 |
| 601-49400-383 GAS UTILITIES | 7,500.00 | 7,500.00 | 5,296.14 (| 2,203.86) | 70.62 | 8,236.14 |
| TOTAL OTHER SERVICES & CHARG | 203,500.00 | 203,500.00 | 51,434.92 (| 152,065.08) | 25.28 | 179,708.02 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 601-49400-404 REPAIR & MAINT LABOR - VEH/EQ | 3,000.00 | 3,000.00 | .00 (| 3,000.00) | .00 | 5,023.00 |
| 601-49400-406 REPAIR & MAINT - PLANT | 30,000.00 | 30,000.00 | 1,548.12 (| 28,451.88) | 5.16 | 25,563.09 |
| 601-49400-407 REPAIRS & MAINTENANCE - HYDR | 20,000.00 | 20,000.00 | 10,731.89 (| 9,268.11) | 53.66 | 12,096.90 |
| 601-49400-408 REPAIR & MAINT - WATER SYSTEM | 10,000.00 | 10,000.00 | 1,636.14 (| 8,363.86) | 16.36 | 10,326.78 |
| 601-49400-409 MAINT CONTRACTS - OFFICE EQUIP | 500.00 | 500.00 | .00 (| 500.00) | .00 | 429.00 |
| 601-49400-410 WELL PROTECTION PLAN | 15,000.00 | 15,000.00 | .00 (| 15,000.00) | .00 | .00 |
| 601-49400-415 AUTOMATIC METER READ PROJECT | 85,000.00 | 85,000.00 | 55,287.95 (| 29,712.05) | 65.04 | 198,359.96 |
| 601-49400-416 DOWNTOWN FIRE SUPPRESSION SE | .00 | .00 | .00 | .00 | .00 | 149,240.00 |
| 601-49400-420 DEPRECIATION | 885,000.00 | 885,000.00 | .00 (| 885,000.00) | .00 | 856,157.91 |
| 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 | 3,176.90 (| 5,323.10) | 37.38 | 8,481.20 |
| 601-49400-433 DUES AND SUBSCRIPTIONS | 2,000.00 | 2,000.00 | 727.00 (| 1,273.00) | 36.35 | 954.00 |
| 601-49400-440 MEETINGS AND SCHOOLS | 3,000.00 | 3,000.00 | 799.67 (| 2,200.33) | 26.66 | 447.00 |
| 601-49400-441 DNR DEPARTMENT OF HEALTH FEE | 5,000.00 | 5,000.00 | .00 (| 5,000.00) | .00 | 9,465.56 |
| 601-49400-489 OTHER CONTRACTED SERVICES | 8,000.00 | 8,000.00 | 4,118.00 (| 3,882.00) | 51.48 | 13,819.00 |
| TOTAL MISCELLANEOUS | 1,075,500.00 | 1,075,500.00 | 78,025.67 (| 997,474.33) | 7.25 | 1,290,363.40 |
| <i>DEBT SERVICE</i> | | | | | | |
| 601-49400-619 INTEREST-WATER TREATMENT 2005 | 12,794.00 | 12,794.00 | .00 (| 12,794.00) | .00 | 116.56 |
| 601-49400-620 FISCAL AGENT FEES | 6,000.00 | 6,000.00 | 475.00 (| 5,525.00) | 7.92 | 2,062.07 |
| 601-49400-634 INEREST EXP 2014 IMPROV | 2,549.00 | 2,549.00 | .00 (| 2,549.00) | .00 | (58.10) |
| 601-49400-635 INTEREST EXP 2015 BONDS | 4,280.00 | 4,280.00 | .00 (| 4,280.00) | .00 | 882.92 |
| 601-49400-636 INTEREST EXP 2016 WATER BONDS | 5,558.00 | 5,558.00 | .00 (| 5,558.00) | .00 | 2,945.55 |
| 601-49400-638 INTEREST EXPESE 2018 BONDS | 10,938.00 | 10,938.00 | .00 (| 10,938.00) | .00 | 9,473.14 |
| 601-49400-639 INTEREST EXP 2019 BONDS W TOWE | 62,467.00 | 62,467.00 | .00 (| 62,467.00) | .00 | 57,553.24 |
| 601-49400-640 INTEREST EXPENSE 2020 IMPROV | 9,150.00 | 9,150.00 | .00 (| 9,150.00) | .00 | 7,409.62 |
| TOTAL DEBT SERVICE | 113,736.00 | 113,736.00 | 475.00 (| 113,261.00) | .42 | 80,385.00 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 601 - WATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|---------------------|---------------------|-------------------|------------------------|----------------|------------------------|
| <i>TRANSFERS</i> | | | | | | |
| 601-49400-720 TRANSFERS OUT - OPER TRANSFER | 25,000.00 | 25,000.00 | .00 | (25,000.00) | .00 | 25,000.00 |
| <i>TOTAL TRANSFERS</i> | 25,000.00 | 25,000.00 | .00 | (25,000.00) | .00 | 25,000.00 |
| TOTAL EXPENSE 400 | 2,084,158.00 | 2,084,158.00 | 357,726.94 | (1,726,431.06) | 17.16 | 2,078,872.68 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 601 - WATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| TOTAL FUND EXPENDITURES | 2,084,158.00 | 2,084,158.00 | 357,726.94 | | | 2,078,872.68 |
| NET REVENUES OVER EXPENDITURE | 372,511.00 | 372,511.00 | 447,479.37 | | | 2,419,840.68 |

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 602 - WASTEWATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|----------------------|----------------------|---------------------|------------------------|----------------|------------------------|
| REVENUE | | | | | | |
| SA & INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 196,040.94 |
| OPERATING REVENUE | 2,680,000.00 | 2,680,000.00 | 1,088,854.95 | 1,591,145.05 | 40.63 | 3,236,117.57 |
| OTHER FINANCING SOURCES | .00 | .00 | .00 | .00 | .00 | 1,062,127.80 |
| TOTAL FUND REVENUE | 2,680,000.00 | 2,680,000.00 | 1,088,854.95 | 1,591,145.05 | 40.63 | 4,494,286.31 |
| EXPENDITURES | | | | | | |
| WASTEWATER FUND EXPENDITURES | | | | | | |
| EXPENSE 450 | 3,620,494.00 | 3,620,494.00 | 801,701.01 | 2,818,792.99 | 22.14 | 3,558,232.51 |
| TOTAL WASTEWATER FUND EXPENDITURES | 3,620,494.00 | 3,620,494.00 | 801,701.01 | 2,818,792.99 | 22.14 | 3,558,232.51 |
| TOTAL FUND EXPENDITURES | 3,620,494.00 | 3,620,494.00 | 801,701.01 | 2,818,792.99 | 22.14 | 3,558,232.51 |
| NET REVENUE OVER EXPENDITURES | (940,494.00) | (940,494.00) | 287,153.94 | (1,227,647.94) | | 936,053.80 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 602 - WASTEWATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|---------------------|---------------------|---------------------|---------------------|----------------|------------------------|
| <u>SA & INTEREST EARNINGS</u> | | | | | | |
| 602-36102 SPEC ASSESSMENTS - INT/PEN | .00 | .00 | .00 | .00 | .00 | 748.73 |
| 602-36210 INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 195,292.21 |
| TOTAL SA & INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 196,040.94 |
| <u>OPERATING REVENUE</u> | | | | | | |
| 602-37210 SEWER CHARGES - CITY | 2,600,000.00 | 2,600,000.00 | 1,044,637.58 | 1,555,362.42 | 40.18 | 2,587,965.14 |
| 602-37250 SAC CHARGES | 50,000.00 | 50,000.00 | 27,276.00 | 22,724.00 | 54.55 | 606,891.00 |
| 602-37260 PENALTIES | 30,000.00 | 30,000.00 | 16,941.37 | 13,058.63 | 56.47 | 41,261.43 |
| TOTAL OPERATING REVENUE | 2,680,000.00 | 2,680,000.00 | 1,088,854.95 | 1,591,145.05 | 40.63 | 3,236,117.57 |
| <u>OTHER FINANCING SOURCES</u> | | | | | | |
| 602-39102 GAIN/LOSS ON DISPOSAL OF FA | .00 | .00 | .00 | .00 | .00 | 34,500.00 |
| 602-39700 CAPITAL CONTRIBUTIONS | .00 | .00 | .00 | .00 | .00 | 1,027,627.80 |
| TOTAL OTHER FINANCING SOURCES | .00 | .00 | .00 | .00 | .00 | 1,062,127.80 |
| TOTAL FUND REVENUE | 2,680,000.00 | 2,680,000.00 | 1,088,854.95 | | | 4,494,286.31 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

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 | 588,587.00 | 588,587.00 | 277,210.34 | (311,376.66) | 47.10 | 633,421.00 |
| 602-49450-102 FULL-TIME EMPLOYEES - OVERTIME | 27,000.00 | 27,000.00 | 11,495.36 | (15,504.64) | 42.58 | 26,793.93 |
| 602-49450-104 TEMP/SEAS EMPLOYEES - REGULAR | 11,206.00 | 11,206.00 | 506.88 | (10,699.12) | 4.52 | 7,666.41 |
| 602-49450-110 HOURS WORKED HOLIDAY | 5,500.00 | 5,500.00 | 2,043.52 | (3,456.48) | 37.15 | 5,225.70 |
| 602-49450-115 CALL-IN PAY | 3,000.00 | 3,000.00 | 861.37 | (2,138.63) | 28.71 | 3,615.34 |
| 602-49450-116 ON-CALL PAY | 31,000.00 | 31,000.00 | 14,093.62 | (16,906.38) | 45.46 | 31,915.61 |
| 602-49450-121 PERA (EMPLOYER) | 50,894.00 | 50,894.00 | 22,927.69 | (27,966.31) | 45.05 | 51,245.89 |
| 602-49450-122 FICA/MEDICARE (EMPLOYER) | 54,456.00 | 54,456.00 | 22,822.90 | (31,633.10) | 41.91 | 52,840.36 |
| 602-49450-123 CENTRAL PENSION FUND CONTRIB | 9,360.00 | 9,360.00 | 5,272.34 | (4,087.66) | 56.33 | 12,411.57 |
| 602-49450-131 MEDICAL/DENTAL/LIFE (EMPLOYER) | 127,722.00 | 127,722.00 | 68,229.57 | (59,492.43) | 53.42 | 129,367.83 |
| 602-49450-132 LONGEVITY PAY | 23,493.00 | 23,493.00 | .00 | (23,493.00) | .00 | .00 |
| 602-49450-133 INSURANCE DEDUCT CONTRIB | .00 | .00 | 2,864.77 | 2,864.77 | .00 | 5,974.27 |
| 602-49450-151 WORKERS' COMPENSATION PREMIU | 38,120.00 | 38,120.00 | 10,587.75 | (27,532.25) | 27.77 | 30,669.07 |
| 602-49450-154 HRA/FLEX FEES | 600.00 | 600.00 | 279.40 | (320.60) | 46.57 | 551.38 |
| TOTAL PERSONAL SERVICES | 970,938.00 | 970,938.00 | 439,195.51 | (531,742.49) | 45.23 | 991,698.36 |
| <i>SUPPLIES</i> | | | | | | |
| 602-49450-200 LAB SUPPLIES & REPLACEMENT | 8,000.00 | 8,000.00 | 9,224.04 | 1,224.04 | 115.30 | 13,874.31 |
| 602-49450-201 OFFICE SUPPLIES - ACCESSORIES | 1,500.00 | 1,500.00 | 264.38 | (1,235.62) | 17.63 | 888.22 |
| 602-49450-204 STATIONARY, FORMS AND ENVELOPE | 2,000.00 | 2,000.00 | .00 | (2,000.00) | .00 | 3,276.95 |
| 602-49450-210 MISCELLANEOUS OPER SUPPLIES | 10,000.00 | 10,000.00 | 5,594.11 | (4,405.89) | 55.94 | 13,976.94 |
| 602-49450-212 GASOLINE/FUEL/LUB/ADDITIVES | 20,000.00 | 20,000.00 | 3,001.51 | (16,998.49) | 15.01 | 13,695.57 |
| 602-49450-213 OPER SUPPLIES - PLANT EQUIP | 200.00 | 200.00 | 87.00 | (113.00) | 43.50 | 130.50 |
| 602-49450-216 CHEMICALS & CHEMICAL PRODUCTS | 200,000.00 | 200,000.00 | 113,694.27 | (86,305.73) | 56.85 | 233,418.49 |
| 602-49450-217 TESTING | 10,000.00 | 10,000.00 | 4,267.50 | (5,732.50) | 42.68 | 9,683.56 |
| 602-49450-221 REPAIR & MAINT SUPP - VEH/EQ | 8,000.00 | 8,000.00 | 4,951.73 | (3,048.27) | 61.90 | 5,859.26 |
| 602-49450-240 SMALL TOOLS & MINOR EQUIP | 10,000.00 | 10,000.00 | 2,535.25 | (7,464.75) | 25.35 | 11,164.75 |
| TOTAL SUPPLIES | 269,700.00 | 269,700.00 | 143,619.79 | (126,080.21) | 53.25 | 305,968.55 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 602 - WASTEWATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|---------------------|---------------------|-------------------|------------------------|----------------|------------------------|
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 602-49450-304 MISC PROFESSIONAL SERVICES | 5,000.00 | 5,000.00 | 15,164.36 | 10,164.36 | 303.29 | 5,444.70 |
| 602-49450-306 GIS PROJECT CONTRACT EXP | 20,000.00 | 20,000.00 | 6,111.50 | (13,888.50) | 30.56 | 16,010.00 |
| 602-49450-310 GOPHER STATE ONE CALL | 1,200.00 | 1,200.00 | 339.55 | (860.45) | 28.30 | 994.39 |
| 602-49450-313 IT MGMT & BACKUP | 6,500.00 | 6,500.00 | 2,291.25 | (4,208.75) | 35.25 | 5,482.52 |
| 602-49450-321 TELEPHONE/CELLULAR PHONES | 7,000.00 | 7,000.00 | 3,419.52 | (3,580.48) | 48.85 | 9,496.18 |
| 602-49450-322 POSTAGE | 7,000.00 | 7,000.00 | 4,018.98 | (2,981.02) | 57.41 | 8,245.01 |
| 602-49450-331 TRAVEL/MEALS/LODGING | 3,000.00 | 3,000.00 | 425.29 | (2,574.71) | 14.18 | 860.15 |
| 602-49450-334 MILEAGE REIMBURSEMENT | 500.00 | 500.00 | .00 | (500.00) | .00 | 288.55 |
| 602-49450-340 ADVERTISING | 200.00 | 200.00 | .00 | (200.00) | .00 | .00 |
| 602-49450-360 INSURANCE AND BONDS | 50,000.00 | 50,000.00 | .00 | (50,000.00) | .00 | 48,220.81 |
| 602-49450-381 ELECTRIC UTILITIES | 140,000.00 | 140,000.00 | 46,269.00 | (93,731.00) | 33.05 | 120,577.00 |
| 602-49450-382 WATER/WASTEWATER UTILITIES | 1,600.00 | 1,600.00 | 614.82 | (985.18) | 38.43 | 1,443.66 |
| 602-49450-383 GAS UTILITIES | 44,000.00 | 44,000.00 | 18,988.70 | (25,011.30) | 43.16 | 39,827.14 |
| 602-49450-384 REFUSE HAULING | 3,500.00 | 3,500.00 | 1,008.12 | (2,491.88) | 28.80 | 3,281.39 |
| 602-49450-385 POWER - LIFT STATIONS | 17,000.00 | 17,000.00 | 6,352.23 | (10,647.77) | 37.37 | 15,125.13 |
| TOTAL OTHER SERVICES & CHARG | 306,500.00 | 306,500.00 | 105,003.32 | (201,496.68) | 34.26 | 275,276.63 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 602-49450-402 REPAIR & MAINT - SAN SEWER | 10,000.00 | 10,000.00 | .00 | (10,000.00) | .00 | 1,325.00 |
| 602-49450-404 REPAIR & MAINT LABOR - VEH/EQ | 7,000.00 | 7,000.00 | 8,920.77 | 1,920.77 | 127.44 | 6,445.70 |
| 602-49450-406 REPAIR & MAINT - PLANT | 65,000.00 | 65,000.00 | 30,136.26 | (34,863.74) | 46.36 | 52,135.98 |
| 602-49450-407 REPAIR & MAINT - LIFT STATIONS | 30,000.00 | 30,000.00 | 5,393.75 | (24,606.25) | 17.98 | 9,833.62 |
| 602-49450-408 REPAIRS & MAINTENANCE - SEWER | 5,000.00 | 5,000.00 | 1,327.14 | (3,672.86) | 26.54 | 2,274.28 |
| 602-49450-409 MAINT CONTRACTS - OFFICE EQUIP | 1,500.00 | 1,500.00 | .00 | (1,500.00) | .00 | 1,286.95 |
| 602-49450-418 KENWOOD LIFT STATION | .00 | .00 | .00 | .00 | .00 | (3,882.24) |
| 602-49450-420 DEPRECIATION | 1,656,886.00 | 1,656,886.00 | .00 | (1,656,886.00) | .00 | 1,653,458.22 |
| 602-49450-430 MISCELLANEOUS | 1,000.00 | 1,000.00 | .00 | (1,000.00) | .00 | .00 |
| 602-49450-433 DUES AND SUBSCRIPTIONS | 6,000.00 | 6,000.00 | 255.00 | (5,745.00) | 4.25 | 3,218.00 |
| 602-49450-440 MEETINGS AND SCHOOLS | 4,000.00 | 4,000.00 | 1,329.67 | (2,670.33) | 33.24 | 2,661.18 |
| 602-49450-441 MPCA FEES | 15,000.00 | 15,000.00 | 9,644.00 | (5,356.00) | 64.29 | 8,456.00 |
| 602-49450-489 OTHER CONTRACTED SERVICES | 120,000.00 | 120,000.00 | 56,875.80 | (63,124.20) | 47.40 | 97,105.00 |
| TOTAL MISCELLANEOUS | 1,921,386.00 | 1,921,386.00 | 113,882.39 | (1,807,503.61) | 5.93 | 1,834,317.69 |
| <i>DEBT SERVICE</i> | | | | | | |
| 602-49450-610 2013 WWTP REHAB INTEREST EXP | 55,541.00 | 55,541.00 | .00 | (55,541.00) | .00 | 61,665.38 |
| 602-49450-620 FISCAL AGENT FEES | 2,500.00 | 2,500.00 | .00 | (2,500.00) | .00 | 1,272.41 |
| 602-49450-634 INTEREST EXP 2014 IMPROV | 1,154.00 | 1,154.00 | .00 | (1,154.00) | .00 | (36.86) |
| 602-49450-635 INTEREST EXP 2015 BOND EXP | 1,926.00 | 1,926.00 | .00 | (1,926.00) | .00 | 397.34 |
| 602-49450-636 INTEREST EXP 2016 SEWER BONDS | 3,386.00 | 3,386.00 | .00 | (3,386.00) | .00 | 1,796.38 |
| 602-49450-638 INTEREST EXP 2018 BONDS | 3,200.00 | 3,200.00 | .00 | (3,200.00) | .00 | 3,281.60 |
| 602-49450-640 INTEREST EXPENSE 2020 IMP BOND | 9,263.00 | 9,263.00 | .00 | (9,263.00) | .00 | 7,595.03 |
| TOTAL DEBT SERVICE | 76,970.00 | 76,970.00 | .00 | (76,970.00) | .00 | 75,971.28 |

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 602 - WASTEWATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|---------------------|---------------------|-------------------|------------------------|----------------|------------------------|
| <i>TRANSFERS</i> | | | | | | |
| 602-49450-720 TRANSFERS OUT - OPER TRANSFER | 75,000.00 | 75,000.00 | .00 | (75,000.00) | .00 | 75,000.00 |
| <i>TOTAL TRANSFERS</i> | 75,000.00 | 75,000.00 | .00 | (75,000.00) | .00 | 75,000.00 |
| TOTAL EXPENSE 450 | 3,620,494.00 | 3,620,494.00 | 801,701.01 | (2,818,792.99) | 22.14 | 3,558,232.51 |

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 602 - WASTEWATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| TOTAL FUND EXPENDITURES | 3,620,494.00 | 3,620,494.00 | 801,701.01 | | | 3,558,232.51 |
| NET REVENUES OVER EXPENDITURE | (940,494.00) | (940,494.00) | 287,153.94 | | | 936,053.80 |

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 603 - STORM WATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|----------------------|----------------------|-------------------|----------------------|----------------|------------------------|
| REVENUE | | | | | | |
| SA & INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 27,546.51 |
| OPERATING REVENUES | 456,000.00 | 456,000.00 | 205,783.23 | 250,216.77 | 45.13 | 451,241.20 |
| OTHER FINANCING SOURCES | .00 | .00 | .00 | .00 | .00 | 1,554,587.25 |
| TOTAL FUND REVENUE | 456,000.00 | 456,000.00 | 205,783.23 | 250,216.77 | 45.13 | 2,033,374.96 |
| EXPENDITURES | | | | | | |
| STORM SEWER FUND EXPENDITURES | | | | | | |
| EXPENSE 500 | 667,561.00 | 667,561.00 | 67,617.88 | 599,943.12 | 10.13 | 531,070.05 |
| TOTAL STORM SEWER FUND EXPENDITURE | 667,561.00 | 667,561.00 | 67,617.88 | 599,943.12 | 10.13 | 531,070.05 |
| TOTAL FUND EXPENDITURES | 667,561.00 | 667,561.00 | 67,617.88 | 599,943.12 | 10.13 | 531,070.05 |
| NET REVENUE OVER EXPENDITURES | (211,561.00) | (211,561.00) | 138,165.35 | (349,726.35) | | 1,502,304.91 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 603 - STORM WATER UTILITY FUND

| | | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-----------------------------------|-------------------------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| <u>SA & INTEREST EARNINGS</u> | | | | | | | |
| 603-36210 | INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 27,546.51 |
| | TOTAL SA & INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 27,546.51 |
| <u>OPERATING REVENUES</u> | | | | | | | |
| 603-37310 | STORM WATER CHARGES | 450,000.00 | 450,000.00 | 202,487.00 | 247,513.00 | 45.00 | 442,424.09 |
| 603-37360 | PENALTIES | 6,000.00 | 6,000.00 | 3,296.23 | 2,703.77 | 54.94 | 8,817.11 |
| | TOTAL OPERATING REVENUES | 456,000.00 | 456,000.00 | 205,783.23 | 250,216.77 | 45.13 | 451,241.20 |
| <u>OTHER FINANCING SOURCES</u> | | | | | | | |
| 603-39700 | CAPITAL CONTRIBUTIONS | .00 | .00 | .00 | .00 | .00 | 1,554,587.25 |
| | TOTAL OTHER FINANCING SOURCES | .00 | .00 | .00 | .00 | .00 | 1,554,587.25 |
| | TOTAL FUND REVENUE | 456,000.00 | 456,000.00 | 205,783.23 | | | 2,033,374.96 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 603 - STORM WATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|-------------------|-------------------|------------------|----------------------|----------------|------------------------|
| EXPENSE 500 | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 603-49500-101 FULL-TIME EMPLOYEES - REGULAR | 73,986.00 | 73,986.00 | .00 | (73,986.00) | .00 | .00 |
| 603-49500-121 PERA (EMPLOYER) | 5,552.00 | 5,552.00 | .00 | (5,552.00) | .00 | .00 |
| 603-49500-122 FICA/MEDICARE (EMPLOYER) | 5,663.00 | 5,663.00 | .00 | (5,663.00) | .00 | .00 |
| 603-49500-131 MEDICAL/DENTAL/LIFE INS | 18,125.00 | 18,125.00 | .00 | (18,125.00) | .00 | .00 |
| 603-49500-132 LONGEVITY PAY | 46.00 | 46.00 | .00 | (46.00) | .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 | 901.00 | 901.00 | .00 | (901.00) | .00 | .00 |
| 603-49500-154 HRA/FLEX FEES | 100.00 | 100.00 | .00 | (100.00) | .00 | .00 |
| <i>TOTAL PERSONAL SERVICES</i> | <i>105,873.00</i> | <i>105,873.00</i> | <i>.00</i> | <i>(105,873.00)</i> | <i>.00</i> | <i>.00</i> |
| <i>SUPPLIES</i> | | | | | | |
| 603-49500-201 OFFICE SUPPLIES | .00 | .00 | .00 | .00 | .00 | 102.94 |
| <i>TOTAL SUPPLIES</i> | <i>.00</i> | <i>.00</i> | <i>.00</i> | <i>.00</i> | <i>.00</i> | <i>102.94</i> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 603-49500-304 MISC PROFESSIONAL SERVICES | 5,000.00 | 5,000.00 | 157.25 | (4,842.75) | 3.15 | 4,439.75 |
| 603-49500-352 GEN INFO & PUBLIC NOTICES | 200.00 | 200.00 | .00 | (200.00) | .00 | .00 |
| <i>TOTAL OTHER SERVICES & CHARG</i> | <i>5,200.00</i> | <i>5,200.00</i> | <i>157.25</i> | <i>(5,042.75)</i> | <i>3.02</i> | <i>4,439.75</i> |
| <i>MISCELLANEOUS</i> | | | | | | |
| 603-49500-403 REPAIRS & MAINT - STORM SEWER | 60,000.00 | 60,000.00 | 65,800.63 | 5,800.63 | 109.67 | 33,637.35 |
| 603-49500-420 DEPRECIATION | 450,000.00 | 450,000.00 | .00 | (450,000.00) | .00 | 453,068.56 |
| 603-49500-430 MISCELLANEOUS | 1,000.00 | 1,000.00 | .00 | (1,000.00) | .00 | 2,092.33 |
| 603-49500-433 DUES AND SUBSCRIPTIONS | .00 | .00 | 1,070.00 | 1,070.00 | .00 | .00 |
| 603-49500-440 SCHOOLS AND MEETINGS | 2,000.00 | 2,000.00 | 590.00 | (1,410.00) | 29.50 | .00 |
| <i>TOTAL MISCELLANEOUS</i> | <i>513,000.00</i> | <i>513,000.00</i> | <i>67,460.63</i> | <i>(445,539.37)</i> | <i>13.15</i> | <i>488,798.24</i> |
| <i>DEBT SERVICE</i> | | | | | | |
| 603-49500-620 FISCAL AGENT FEES | .00 | .00 | .00 | .00 | .00 | 1,742.24 |
| 603-49500-634 INTEREST EXP 2014 STORM IMPROV | 1,296.00 | 1,296.00 | .00 | (1,296.00) | .00 | (45.60) |
| 603-49500-635 INTEREST EXP 2015 BONDS | 2,171.00 | 2,171.00 | .00 | (2,171.00) | .00 | 447.89 |
| 603-49500-636 INTEREST EXP 2016 STORM BONDS | 3,220.00 | 3,220.00 | .00 | (3,220.00) | .00 | 1,708.80 |
| 603-49500-638 INTEREST EXPESE 2018 BONDS | 12,188.00 | 12,188.00 | .00 | (12,188.00) | .00 | 12,494.08 |
| 603-49500-640 INTEREST EXPENSE 2020 IMP BOND | 18,263.00 | 18,263.00 | .00 | (18,263.00) | .00 | 14,887.09 |
| 603-49500-641 INTEREST EXPENSE 2022 IMP BOND | 6,350.00 | 6,350.00 | .00 | (6,350.00) | .00 | 6,494.62 |
| <i>TOTAL DEBT SERVICE</i> | <i>43,488.00</i> | <i>43,488.00</i> | <i>.00</i> | <i>(43,488.00)</i> | <i>.00</i> | <i>37,729.12</i> |
| TOTAL EXPENSE 500 | 667,561.00 | 667,561.00 | 67,617.88 | (599,943.12) | 10.13 | 531,070.05 |

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 603 - STORM WATER UTILITY FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| TOTAL FUND EXPENDITURES | 667,561.00 | 667,561.00 | 67,617.88 | | | 531,070.05 |
| NET REVENUES OVER EXPENDITURE | (211,561.00) | (211,561.00) | 138,165.35 | | | 1,502,304.91 |

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 604 - STREET LIGHT UTILITY

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| REVENUE | | | | | | |
| SOURCE 36 | .00 | .00 | .00 | .00 | .00 | 4,666.03 |
| OPERATING REVENUES | 247,900.00 | 247,900.00 | 107,722.88 | 140,177.12 | 43.45 | 251,862.89 |
| | | | | | | |
| TOTAL FUND REVENUE | 247,900.00 | 247,900.00 | 107,722.88 | 140,177.12 | 43.45 | 256,528.92 |
| | | | | | | |
| EXPENDITURES | | | | | | |
| STREET LIGHT UTILITY EXP EXPENSE 550 | 230,000.00 | 230,000.00 | 62,304.94 | 167,695.06 | 27.09 | 206,231.96 |
| TOTAL STREET LIGHT UTILITY EXP | 230,000.00 | 230,000.00 | 62,304.94 | 167,695.06 | 27.09 | 206,231.96 |
| | | | | | | |
| TOTAL FUND EXPENDITURES | 230,000.00 | 230,000.00 | 62,304.94 | 167,695.06 | 27.09 | 206,231.96 |
| | | | | | | |
| NET REVENUE OVER EXPENDITURES | 17,900.00 | 17,900.00 | 45,417.94 | (27,517.94) | | 50,296.96 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 604 - STREET LIGHT UTILITY

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------------|-------------------|-------------------|------------|---------------------|----------------|------------------------|
| 604-36210 INTEREST EARNINGS | .00 | .00 | .00 | .00 | .00 | 4,666.03 |
| TOTAL SOURCE 36 | .00 | .00 | .00 | .00 | .00 | 4,666.03 |
| <u>OPERATING REVENUES</u> | | | | | | |
| 604-37360 PENALTIES | 4,000.00 | 4,000.00 | 2,083.14 | 1,916.86 | 52.08 | 5,394.44 |
| 604-37410 STREET LIGHT UTILITY FEES | 243,900.00 | 243,900.00 | 105,639.74 | 138,260.26 | 43.31 | 246,468.45 |
| TOTAL OPERATING REVENUES | 247,900.00 | 247,900.00 | 107,722.88 | 140,177.12 | 43.45 | 251,862.89 |
| TOTAL FUND REVENUE | 247,900.00 | 247,900.00 | 107,722.88 | | | 256,528.92 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 604 - STREET LIGHT UTILITY

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|-------------------|-------------------|------------------|----------------------|----------------|------------------------|
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 604-49550-381 STREET LIGHT ELECTRIC | 190,000.00 | 190,000.00 | 60,130.57 | (129,869.43) | 31.65 | 177,068.42 |
| <i>TOTAL OTHER SERVICES & CHARG</i> | 190,000.00 | 190,000.00 | 60,130.57 | (129,869.43) | 31.65 | 177,068.42 |
| <i>MISCELLANEOUS</i> | | | | | | |
| 604-49550-402 STREET LIGHT AND SIGNAL REPAIR | 40,000.00 | 40,000.00 | 2,174.37 | (37,825.63) | 5.44 | 29,163.54 |
| <i>TOTAL MISCELLANEOUS</i> | 40,000.00 | 40,000.00 | 2,174.37 | (37,825.63) | 5.44 | 29,163.54 |
| TOTAL EXPENSE 550 | 230,000.00 | 230,000.00 | 62,304.94 | (167,695.06) | 27.09 | 206,231.96 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 604 - STREET LIGHT UTILITY

| | <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> |
|-------------------------------|---------------------------|---------------------------|-------------------|-----------------------------|------------------------|--------------------------------|
| TOTAL FUND EXPENDITURES | <u>230,000.00</u> | <u>230,000.00</u> | <u>62,304.94</u> | | | <u>206,231.96</u> |
| NET REVENUES OVER EXPENDITURE | <u>17,900.00</u> | <u>17,900.00</u> | <u>45,417.94</u> | | | <u>50,296.96</u> |

CITY OF CAMBRIDGE
SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 610 - LIQUOR STORE FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|---------------------|---------------------|---------------------|----------------------|----------------|------------------------|
| REVENUE | | | | | | |
| INTEREST & LOTTERY SALES | 2,240.00 | 2,240.00 | 190.04 | 2,049.96 | 8.48 | 88,350.25 |
| OPERATING REVENUES | 6,107,200.00 | 6,107,200.00 | 2,425,007.10 | 3,682,192.90 | 39.71 | 6,560,225.43 |
| TOTAL FUND REVENUE | 6,109,440.00 | 6,109,440.00 | 2,425,197.14 | 3,684,242.86 | 39.70 | 6,648,575.68 |
| EXPENDITURES | | | | | | |
| LIQUOR STORE EXPENDITURES | | | | | | |
| LIQUOR STORE | 6,109,440.00 | 6,109,440.00 | 2,159,608.84 | 3,949,831.16 | 35.35 | 6,598,558.60 |
| TOTAL LIQUOR STORE EXPENDITURES | 6,109,440.00 | 6,109,440.00 | 2,159,608.84 | 3,949,831.16 | 35.35 | 6,598,558.60 |
| TOTAL FUND EXPENDITURES | 6,109,440.00 | 6,109,440.00 | 2,159,608.84 | 3,949,831.16 | 35.35 | 6,598,558.60 |
| NET REVENUE OVER EXPENDITURES | .00 | .00 | 265,588.30 | (265,588.30) | | 50,017.08 |

CITY OF CAMBRIDGE
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 610 - LIQUOR STORE FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|---------------------|---------------------|---------------------|---------------------|----------------|------------------------|
| <u>INTEREST & LOTTERY SALES</u> | | | | | | |
| 610-36200 MISCELLANEOUS REVENUES | 240.00 | 240.00 | 190.04 | 49.96 | 79.18 | 235.50 |
| 610-36210 INTEREST EARNINGS | 2,000.00 | 2,000.00 | .00 | 2,000.00 | .00 | 23,950.42 |
| 610-36220 LOTTERY SALES | .00 | .00 | .00 | .00 | .00 | 64,164.33 |
| TOTAL INTEREST & LOTTERY SALES | 2,240.00 | 2,240.00 | 190.04 | 2,049.96 | 8.48 | 88,350.25 |
| <u>OPERATING REVENUES</u> | | | | | | |
| 610-37811 SALES - LIQUOR | 2,250,000.00 | 2,250,000.00 | 941,637.87 | 1,308,362.13 | 41.85 | 2,434,150.22 |
| 610-37812 SALES - BEER | 2,840,000.00 | 2,840,000.00 | 1,025,410.22 | 1,814,589.78 | 36.11 | 2,889,970.82 |
| 610-37813 SALES - WINE | 820,000.00 | 820,000.00 | 331,664.00 | 488,336.00 | 40.45 | 888,362.38 |
| 610-37815 SALES - NON-TAXABLE | 185,000.00 | 185,000.00 | 60,314.99 | 124,685.01 | 32.60 | 176,735.82 |
| 610-37816 SALES - TAXABLE | 16,000.00 | 16,000.00 | 66,904.79 | (50,904.79) | 418.15 | 174,530.80 |
| 610-37830 DISCOUNTS, DEPOSITS & RETURNS | (5,000.00) | (5,000.00) | (1,280.00) | (3,720.00) | (25.60) | (3,406.00) |
| 610-37840 CASH OVER AND SHORT | 1,200.00 | 1,200.00 | 355.23 | 844.77 | 29.60 | (118.61) |
| TOTAL OPERATING REVENUES | 6,107,200.00 | 6,107,200.00 | 2,425,007.10 | 3,682,192.90 | 39.71 | 6,560,225.43 |
| TOTAL FUND REVENUE | 6,109,440.00 | 6,109,440.00 | 2,425,197.14 | | | 6,648,575.68 |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 610 - LIQUOR STORE FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|--|---------------------|---------------------|---------------------|------------------------|----------------|------------------------|
| LIQUOR STORE | | | | | | |
| <i>PERSONAL SERVICES</i> | | | | | | |
| 610-49750-101 FULL-TIME EMPLOYEES - REGULAR | 287,164.00 | 287,164.00 | 121,494.63 | (165,669.37) | 42.31 | 305,129.51 |
| 610-49750-102 FULL-TIME EMPLOYEES - OVERTIME | 6,939.00 | 6,939.00 | 2,284.69 | (4,654.31) | 32.93 | 5,052.53 |
| 610-49750-103 PART-TIME EMPLOYEES - REGULAR | 131,000.00 | 131,000.00 | 51,148.11 | (79,851.89) | 39.04 | 120,536.41 |
| 610-49750-106 PART-TIME EMPLOYEES - OVERTIME | 500.00 | 500.00 | .00 | (500.00) | .00 | .00 |
| 610-49750-110 HOURS WORKED HOLIDAY | 12,500.00 | 12,500.00 | 3,197.76 | (9,302.24) | 25.58 | 10,615.16 |
| 610-49750-121 PERA (EMPLOYER) | 33,150.00 | 33,150.00 | 12,963.00 | (20,187.00) | 39.10 | 32,506.69 |
| 610-49750-122 FICA/MEDICARE (EMPLOYER) | 33,813.00 | 33,813.00 | 13,309.44 | (20,503.56) | 39.36 | 28,516.40 |
| 610-49750-131 MEDICAL/DENTAL/LIFE (EMPLOYER) | 90,629.00 | 90,629.00 | 45,706.60 | (44,922.40) | 50.43 | 83,454.46 |
| 610-49750-132 LONGEVITY PAY | 3,900.00 | 3,900.00 | .00 | (3,900.00) | .00 | .00 |
| 610-49750-133 INSURANCE DEDUCTIBLE CONTRIB | 7,500.00 | 7,500.00 | .00 | (7,500.00) | .00 | 1,965.71 |
| 610-49750-151 WORKERS' COMPENSATION PREMIU | 24,008.00 | 24,008.00 | 5,983.41 | (18,024.59) | 24.92 | 19,512.49 |
| 610-49750-153 UNEMPLOYMENT COMPENSATION | 250.00 | 250.00 | .00 | (250.00) | .00 | 177.23 |
| 610-49750-154 HRA/FLEX FEES | 500.00 | 500.00 | 170.75 | (329.25) | 34.15 | 316.60 |
| <i>TOTAL PERSONAL SERVICES</i> | <u>631,853.00</u> | <u>631,853.00</u> | <u>256,258.39</u> | <u>(375,594.61)</u> | <u>40.56</u> | <u>607,783.19</u> |
| <i>SUPPLIES</i> | | | | | | |
| 610-49750-201 OFFICE SUPPLIES - ACCESSORIES | 2,000.00 | 2,000.00 | 2,008.66 | 8.66 | 100.43 | 3,579.30 |
| 610-49750-210 MISCELLANEOUS OPER SUPPLIES | 21,000.00 | 21,000.00 | 10,860.95 | (10,139.05) | 51.72 | 16,372.58 |
| 610-49750-220 MAINTENANCE & REPAIR SUPPLIES | 50,000.00 | 50,000.00 | 4,093.74 | (45,906.26) | 8.19 | 18,744.69 |
| 610-49750-240 SMALL TOOLS AND MINOR EQUIPME | 3,000.00 | 3,000.00 | .00 | (3,000.00) | .00 | 3,685.71 |
| 610-49750-251 PURCHASES - LIQUOR | 1,596,860.00 | 1,596,860.00 | 654,290.96 | (942,569.04) | 40.97 | 1,732,566.39 |
| 610-49750-252 PURCHASES - BEER | 2,146,120.00 | 2,146,120.00 | 785,187.42 | (1,360,932.58) | 36.59 | 2,205,877.59 |
| 610-49750-253 PURCHASES WINE | 558,502.00 | 558,502.00 | 221,425.45 | (337,076.55) | 39.65 | 598,727.49 |
| 610-49750-259 PURCHASES - MISCELLANEOUS | 270,000.00 | 270,000.00 | 99,019.00 | (170,981.00) | 36.67 | 276,356.69 |
| 610-49750-260 FREIGHT & DRAY | 40,000.00 | 40,000.00 | 17,881.34 | (22,118.66) | 44.70 | 41,094.86 |
| <i>TOTAL SUPPLIES</i> | <u>4,687,482.00</u> | <u>4,687,482.00</u> | <u>1,794,767.52</u> | <u>(2,892,714.48)</u> | <u>38.29</u> | <u>4,897,005.30</u> |
| <i>OTHER SERVICES & CHARGES</i> | | | | | | |
| 610-49750-304 MISC PROFESSIONAL SERVICES | 3,091.00 | 3,091.00 | 2,248.40 | (842.60) | 72.74 | 6,702.59 |
| 610-49750-313 IT MGMT & BACKUP | 6,000.00 | 6,000.00 | 2,291.25 | (3,708.75) | 38.19 | 5,482.52 |
| 610-49750-321 TELEPHONE/CELLULAR PHONES | 8,000.00 | 8,000.00 | 2,455.57 | (5,544.43) | 30.69 | 7,234.03 |
| 610-49750-331 TRAVEL/MEALS/LODGING | 300.00 | 300.00 | .00 | (300.00) | .00 | .00 |
| 610-49750-334 MILEAGE REIMBURSEMENT | 500.00 | 500.00 | 136.68 | (363.32) | 27.34 | 195.15 |
| 610-49750-340 ADVERTISING | 45,374.00 | 45,374.00 | 19,733.33 | (25,640.67) | 43.49 | 46,414.70 |
| 610-49750-341 WINE TASTING EVENT COSTS | 3,120.00 | 3,120.00 | 2,449.05 | (670.95) | 78.50 | .00 |
| 610-49750-360 INSURANCE AND BONDS | 18,000.00 | 18,000.00 | .00 | (18,000.00) | .00 | 15,445.18 |
| 610-49750-381 ELECTRIC UTILITIES | 26,000.00 | 26,000.00 | 6,602.85 | (19,397.15) | 25.40 | 22,746.50 |
| 610-49750-382 WATER/WASTEWATER UTILITIES | 1,200.00 | 1,200.00 | 300.62 | (899.38) | 25.05 | 783.79 |
| 610-49750-383 GAS UTILITIES | 3,500.00 | 3,500.00 | 1,982.89 | (1,517.11) | 56.65 | 2,959.83 |
| 610-49750-384 REFUSE HAULING | 6,500.00 | 6,500.00 | 1,749.72 | (4,750.28) | 26.92 | 5,772.10 |
| <i>TOTAL OTHER SERVICES & CHARG</i> | <u>121,585.00</u> | <u>121,585.00</u> | <u>39,950.36</u> | <u>(81,634.64)</u> | <u>32.86</u> | <u>113,736.39</u> |

CITY OF CAMBRIDGE
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 610 - LIQUOR STORE FUND

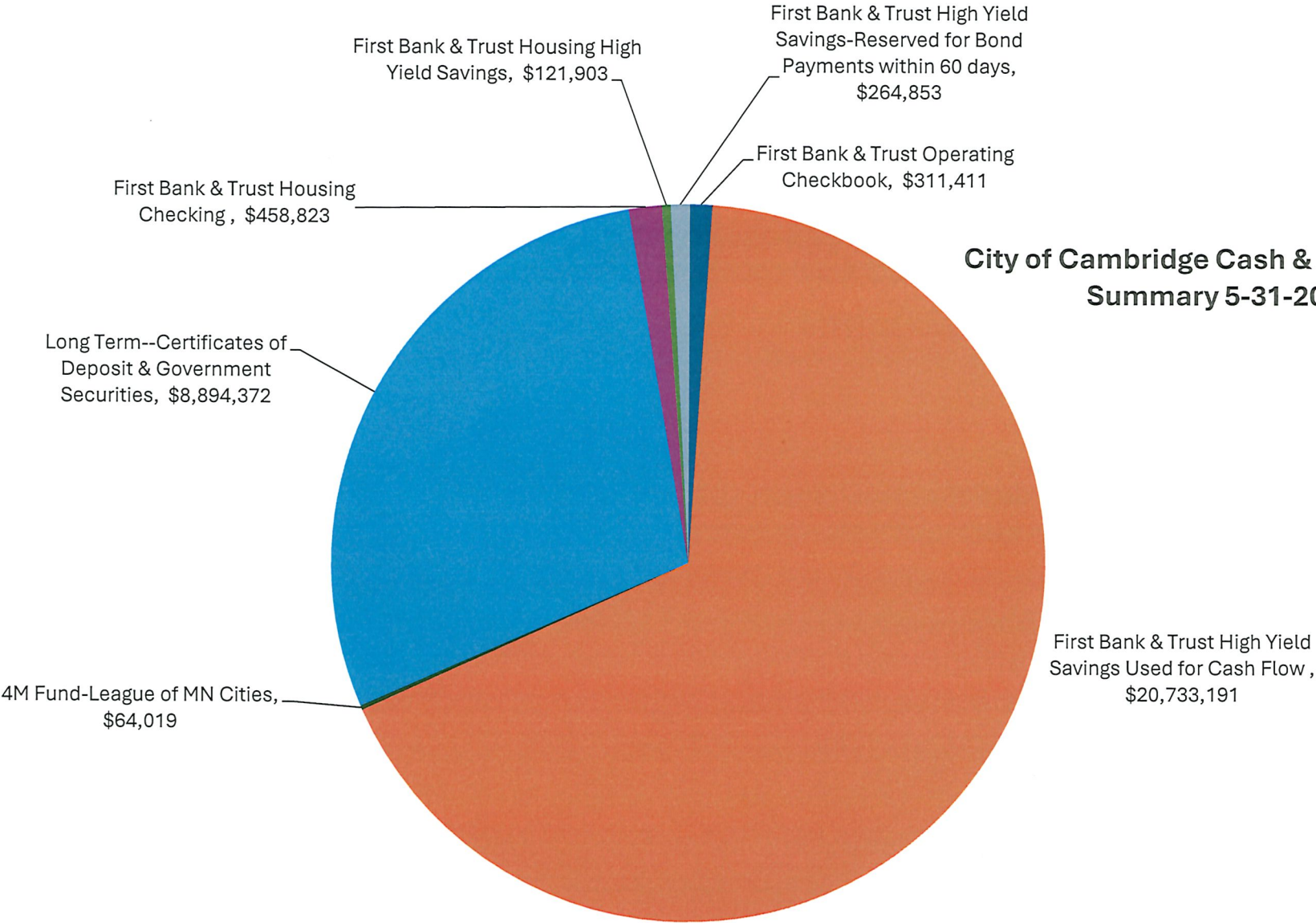
| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|---|---------------------|---------------------|---------------------|------------------------|----------------|------------------------|
| <i>MISCELLANEOUS</i> | | | | | | |
| 610-49750-405 JANITOR SERVICES | 8,000.00 | 8,000.00 | 2,357.24 | (5,642.76) | 29.47 | 7,906.24 |
| 610-49750-413 RENTALS - OFFICE EQUIPMENT | .00 | .00 | 390.00 | 390.00 | .00 | 715.00 |
| 610-49750-420 DEPRECIATION | 65,000.00 | 65,000.00 | .00 | (65,000.00) | .00 | 66,440.42 |
| 610-49750-430 FISCAL/BANK/MISCELLANEOUS CHG | 155,000.00 | 155,000.00 | 56,197.80 | (98,802.20) | 36.26 | 150,091.34 |
| 610-49750-433 DUES AND SUBSCRIPTIONS | 6,500.00 | 6,500.00 | .00 | (6,500.00) | .00 | 6,144.00 |
| 610-49750-440 MEETINGS AND SCHOOLS | 1,500.00 | 1,500.00 | 1,382.00 | (118.00) | 92.13 | 150.00 |
| 610-49750-453 TAXES AND LICENSES | 20.00 | 20.00 | .00 | (20.00) | .00 | 200.00 |
| 610-49750-461 LOTTERY SWEEP | .00 | .00 | .00 | .00 | .00 | 34,938.16 |
| 610-49750-475 LOTTERY PAID OUT | .00 | .00 | .00 | .00 | .00 | 29,684.03 |
| 610-49750-489 CONTRACT MAINTENANCE | 7,500.00 | 7,500.00 | 8,305.53 | 805.53 | 110.74 | 8,764.53 |
| TOTAL MISCELLANEOUS | 243,520.00 | 243,520.00 | 68,632.57 | (174,887.43) | 28.18 | 305,033.72 |
| <i>TRANSFERS</i> | | | | | | |
| 610-49750-720 TRANSFERS OUT - OPER TRANSFER | 425,000.00 | 425,000.00 | .00 | (425,000.00) | .00 | 675,000.00 |
| TOTAL TRANSFERS | 425,000.00 | 425,000.00 | .00 | (425,000.00) | .00 | 675,000.00 |
| TOTAL LIQUOR STORE | 6,109,440.00 | 6,109,440.00 | 2,159,608.84 | (3,949,831.16) | 35.35 | 6,598,558.60 |

CITY OF CAMBRIDGE
 DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 5 MONTHS ENDING MAY 31, 2024

FUND 610 - LIQUOR STORE FUND

| | ADOPTED BUDGET | AMENDED BUDGET | YTD ACTUAL | UNUSED/ UNEARNED | % OF BUDGET | PRIOR YR YTD ACTUAL |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|----------------|------------------------|
| TOTAL FUND EXPENDITURES | <u>6,109,440.00</u> | <u>6,109,440.00</u> | <u>2,159,608.84</u> | | | <u>6,598,558.60</u> |
| NET REVENUES OVER EXPENDITURE | <u>.00</u> | <u>.00</u> | <u>265,588.30</u> | | | <u>50,017.08</u> |

City of Cambridge Cash & Investment Summary 5-31-2024



| City of Cambridge | | |
|--|------------------|--------------|
| General Fund Park Expenses | | |
| on Park Specific Basis | | |
| Name of Park | 1/1/24-5/31/2024 | |
| City Park | | \$15,369.67 |
| Ice Rink | | \$58,701.06 |
| Sandquist Park | | \$33,859.19 |
| Central Greens | | \$6,980.81 |
| Brown Park | | \$1,586.89 |
| Peterson Park | | \$3,880.78 |
| Pioneer Park | | \$4,084.52 |
| Water Tower Park | | \$1,517.11 |
| Preserve Park | | \$189.70 |
| Dog Park | | \$4,145.44 |
| Honeysuckle Park | | \$1,697.39 |
| Parkwood Park | | \$2,279.35 |
| Veteran's Park | | \$0.00 |
| Not Location Specific Expense | | \$44,125.97 |
| Total | | \$178,417.88 |
| Difference | | \$0.00 |
| Total Per General Ledger | | \$178,417.88 |
| 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. | | |