

**Cambridge City Council Meeting Minutes**  
**Monday, July 2, 2018**

A regular meeting of the Cambridge City Council was held on Monday, July 2, 2018, at Cambridge City Hall Council Chambers, 300 3rd Avenue NE, Cambridge, Minnesota, 55008.

Members Present: Mayor Marlys Palmer; Council Members Kersten Conley, Jim Godfrey, and Joe Morin.

Members Absent: Lisa Iverson

Staff Present: Administrator Woulfe, Engineer Blank, Police Chief Schuster, and Finance Director Moe

**Call to Order, Pledge of Allegiance, and Approval of Agenda.**

Palmer called the meeting to order at 3:30 pm and led the public in the Pledge of Allegiance. Conley added "Rattvik Sweden" to Council Concerns. Morin moved, seconded by Godfrey, to approve the agenda as amended. Motion carried 4/0.

**Consent Agenda**

Morin moved, seconded by Conley, to approve consent agenda Items A - F:

- A. Regular, and Summary City Council Meeting Minutes for June 18, 2018
- B. Draft May 2018 Financial Statements
- C. Resolution R18-048 Accepting Restricted Donations for Flower Basket Program
- D. Accept Neil Jennissen's resignation as a paid, on-call firefighter
- E. Appoint Bobbi Mix to Liquor Store Manager and Bernie Audette to Assistant Liquor Store Manager
- F. Declare 1983 Grumman Aerial Truck Surplus Property

Upon call of the roll, Godfrey, Morin, Palmer, and Conley voted aye, no nays. Motion carried 4/0.

**No items for Work Session or Unfinished Business**

**New Business**

***Petition for a Stop Sign (Fern Street/8<sup>th</sup> Street/Winnetka)***

Blank reported the City received a petition from property owners on Winnetka Place to create a four-way stop at the intersection of North Fern St/8<sup>th</sup> Ave NW. Blank stated this intersection currently has stop signs on the north and south legs and no stop signs on the east and west legs. Fern Street/8<sup>th</sup> Ave carries approximately 2,000 vehicles per day, and Winnetka Place carries approximately 150 cars per day. The High School student parking lot carries approximately 400 vehicles per day.

Blank explained that proper intersection traffic control based on traffic engineering principles is specific to each location and is dependent upon factors including traffic volumes, speed, sight

distance, and accident history. In 2002, a city-wide review of all intersections was performed to ensure that existing stop signs were warranted. Stop signs that were not warranted pursuant to these engineering principles were removed.

Blank explained that before installing four-way stops traffic warrants and volumes should be similar in each direction, volumes averaging at least 500 vehicles per hour for 8 hours in an average day, and five or more accidents that would be prevented with a four-way stop. Blank pointed out that none of these conditions exist at the intersection.

Blank reported MnDOT guidance states that with volumes up to 9,000 vehicles per day, and speeds less than 30 MPH, the appropriate pedestrian crossing treatment is to install marked crosswalks with signs. Blank explained that it's not until speeds reach 40 mph that additional signs or markings are recommended.

Blank reported he consulted with Chief Schuster about accidents at this intersection. Blank reported there are not records of accidents at this intersection, no records of speeding at this intersection, and the area is posted for 20 mph during the school day. Blank continued that with the street curves west and east of the intersection which have design speeds of 26 mph and 17 mph, speeds are inherently reduced from the 30-mph speed limit.

Blank stated there is more than adequate vehicle stopping sight distance for pedestrians in the crosswalk. Eastbound stopping sight distance is approximately 250' versus the 160' required. Westbound is approximately 200' versus the 95' required.

Blank explained staff does not recommend installing additional stop signs at this intersection for the following reasons:

- four-way stop warrants are not met,
- the appropriate traffic control is the existing two-way stop condition,
- the intersection already has the recommended crosswalk markings and signs based on volumes and speeds,
- there are no records of accidents or speeding at this intersection, and
- there is adequate vehicle stopping sight distance.

Blank added, if a four-way stop is created, there would likely be significant traffic backups during the school day which would cause the Police Department to direct traffic during peak times before and after school.

Godfrey asked where the sidewalks will be located. Blank explained sidewalk will be on the north side of Fern St N/8<sup>th</sup> Ln NW up until the Winnetka Place intersection. East of Winnetka Place the sidewalk will transfer to the south side of Fern St. N/8<sup>th</sup> Ln NW.

Palmer suggested making sure the lines are painted and maintained so drivers can see there is a crosswalk located there.

Godfrey recommended putting the one that puts in the street and having SRO monitor the first couple weeks of school for enforcement.

Chuck Harvey of 620 Winnetka Place, Cambridge, Minnesota stated he felt this issue was a safety issue. Harvey stated although there have been zero accidents, there have been many near misses. Harvey feels if a pedestrian is hit, the City will be liable. He felt people drive at excessive speeds. Harvey expressed that he felt safety is more important than congestion.

Schuster stated he has spoken with SRO Peck and there have not been issues at that intersection. Woulfe asked for suggestions for stepping up enforcement. Schuster stated the fine for not yielding for a pedestrian is approximately \$135.00. Schuster stated with the high volume going in and out of that very small area a squad car cannot be stationed. Conley suggested posting a squad car on Winnetka Place to help with enforcement.

Palmer asked how many residences are in the cul-de-sac. Blank stated there are 13 residences and four or five signed the petition.

Woulfe asked Schuster to speak with the school district to find out if they would be willing to have a crossing guard at that intersection.

Godfrey stated he would like to see data related to the number of accidents that occur at intersections that have stop signs that are unwarranted.

Council consensus was to table this item to their first meeting in August and asked staff to reach out to the school district to talk with them about a crossing guard, come up with some additional options, and research data on unwarranted stop sign accidents.

### ***Appointment of ADA Coordinator for the City of Cambridge***

Woulfe stated the Americans with Disabilities Act requires local government entities with more than 50 employees to designate at least one responsible employee to coordinate ADA compliance. This was brought to our attention during our latest LMCIT Loss Control Representative visit.

Woulfe stated after discussing this issue with Department Heads, we are recommending appointing Matt Small as the ADA Coordinator for the City of Cambridge. Woulfe stated Matt is very knowledgeable about building codes and what requirements ADA places upon the City for a wide variety of accesses.

Woulfe reported if Council approves of Matt as the ADA Coordinator, staff will post the two attached notices and ensure they are published on the City's website, posted in large print on the bulletin board, and placed on the public access channel. Woulfe noted she will also get the policies printed in braille for posting.

Woulfe stated Matt will need to attend some ADA Coordinator training, but they can fit that within their existing training budget and will be done during late fall or winter when his schedule eases up.

Godfrey moved, seconded by Conley to appoint Matt Small as the City's ADA Coordinator. Motion carried 4/0.

### ***Audit Engagement***

Moe reported the City of Cambridge is required to have an independent audit firm conduct an annual audit of our financial statements along with performing certain compliance procedures. Moe stated the audit for the last several years has been conducted by Redpath & Company with Dave Mol being the partner on the engagement. Moe reported for the last eight years, the audit fee has remained the same.

Moe explained Redpath & Company has sent us a letter of engagement for the next three years (2018-2021) with an option to renew for two additional years (2022-2023) and the proposal has a two percent increase in fees per year. Moe requested direction from the Council as to whether they should accept the engagement proposal from Redpath or go through an official process to solicit requests for proposals (RFP) from audit firm.

Morin stated he thought it would be a good idea to see what other companies are charging and pointed out it is good to have a fresh perspective. Moe stated there is turnover within the audit team.

Conley asked if there would be a lot of training and resources that staff will need to provide if a new audit firm is chosen based off of the RFPs. Moe explained there would be some time that would need to be spent with a new firm.

Godfrey asked if the City issued an RFP is the City required to go with lowest proposal. Woulfe stated since it is a service, the Council can select the company they feel will service the city best. Godfrey asked staff to make sure they include what the City is looking for in an auditing firm.

Godfrey moved, seconded by Morin, to direct staff to solicit proposals from audit firms and return to Council for approval by October 1, 2018. Motion carried 3/1 with Conley voting nay.

### ***Conditional Offer for Part-Time Receptionist Position***

Woulfe explained staff recently went through the hiring process for the afternoon Finance Receptionist position and used those candidates to interview for the Community Development Receptionist position. Woulfe stated she and Westover re-interviewed candidates and they are recommending Candy Conrad for the position of part-time receptionist for the Community Development Department with a start date of July 9, 2018 pending successful completion of all pre-employment testing and a starting wage of \$13.51 per hour.

Conley moved, seconded by Morin, to approve the hiring of Candy Conrad for the position of part-time receptionist for the Community Development Department beginning July 9, 2018 pending successful completion of pre-employment testing and beginning at \$13.51 per hour. Motion carried 4/0.

### ***Request from Bluejacket Hall of Fame***

Woulfe explained since the letter of request was received by the City she was bringing this for Council's consideration, however, per statutes the City is very limited as to what they can donate funds towards. Palmer stated as private citizens they are able to make a donation, but not as the City of Cambridge. Godfrey asked staff to draft a letter explaining why the City cannot donate to this cause.

### ***Approve Job Descriptions Updated During Salary Study***

Woulfe stated the City contracted with Springsted, Inc. to update the City's pay equity plan, prepare updated job descriptions, and conduct a salary study comparing Cambridge salaries to that of peer cities. Woulfe reported at the April 2, 2018 City Council meeting, Springsted presented the results of their study and updates to the pay equity plan.

Woulfe stated staff is still working on finding funds to implement the salary recommendations which will be discussed at the next long-range planning session. Woulfe indicated the next step is to have City Council adopt the finalized job descriptions and pay equity grades for all positions.

Woulfe reminded Council that job descriptions are not meant to include every task but be reflective of the major tasks that employees do. Employees have signed off on their updated job descriptions. The signed descriptions are on file in their personnel files. Woulfe added, the City will be required to submit its Pay Equity Report to the State of Minnesota in January 2019.

Godfrey moved, seconded by Conley, to approve the job descriptions, pay grade assignments, and organizational chart as presented. Upon call of the roll, Godfrey, Morin, Palmer, and Conley voted aye, no nays. Motion carried 4/0.

### **Committee Reports**

Reports from Council were heard from the following committees: Airport Advisory Board, Allina Community Engagement Council, Bike Isanti County, Discover Downtown Task Force, Cambridge Fire Department, Cambridge-Isanti District 911 Communications Task Force, Cambridge Action Community Team (ACT on Alzheimer's), Cambridge Parks, Trails, and Recreation Commission, Cambridge Planning Commission, Community Education Advisory Council, East Central Regional Development Commission (ECRDC), Isanti County EDA, Isanti County Initiative on Collaboration, Leadership, and Efficiency (ICICLE), North Highway 65 Corridor Coalition, Northern Lights Express (NLX), and Toward Zero Death (TZD).

Palmer noted she would like Iverson to give a verbal report regarding her meeting with an Advisory Board member at the next meeting.

### **Mayor's Report**

Palmer gave an update on meetings and events.

**Council Concerns**


***Visit to Rattvik, Sweden (Sister City)***

Conley reported she met with the mayor of Rattvik while she was in Sweden. Conley stated the mayor is eager to make a trip to Cambridge and they are starting the planning process. Conley stated she got a tour of their city offices during her meeting.

**There was nothing additional for the City Attorney or City Administrator's Reports.**

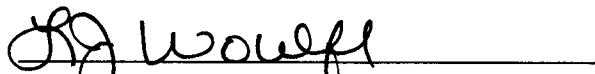
**Adjournment of Council Meeting**

Being no further business before the City Council, Godfrey moved, seconded by Conley, to adjourn the regular meeting at 5:19 pm. Motion carried unanimously.



Marlys A. Palmer, Mayor

ATTEST:



Lynda Woulfe, City Administrator

Prepared by: Caroline Moe, Director of Finance

## **Background**

Attached for your review are the **Draft** Monthly Financial Reports for the five months ended May 31, 2018. Included in the Monthly Financial Reports are the following components:

### **Budget Snapshot**

**General Fund - Amended 2018 Budget Compared to Actual**

#### **Special Revenue Funds:**

Airport Operating Fund – Adopted 2018 Compared to Actual

**Debt Service Fund Summary: Adopted 2018 Budget Compared to Actual**

#### **Capital Fund Summary:**

Adopted 2018 Budget Compared to Actual

#### **Enterprise Funds:**

Water Utility - Adopted 2018 Budget Compared to Actual

Wastewater Utility - Adopted 2018 Budget Compared to Actual

Stormwater Utility- Adopted 2018 Budget Compared to Actual

Street Light Utility- Adopted 2018 Budget Compared to Actual

Liquor Store – Adopted 2018 Budget Compared to Actual.

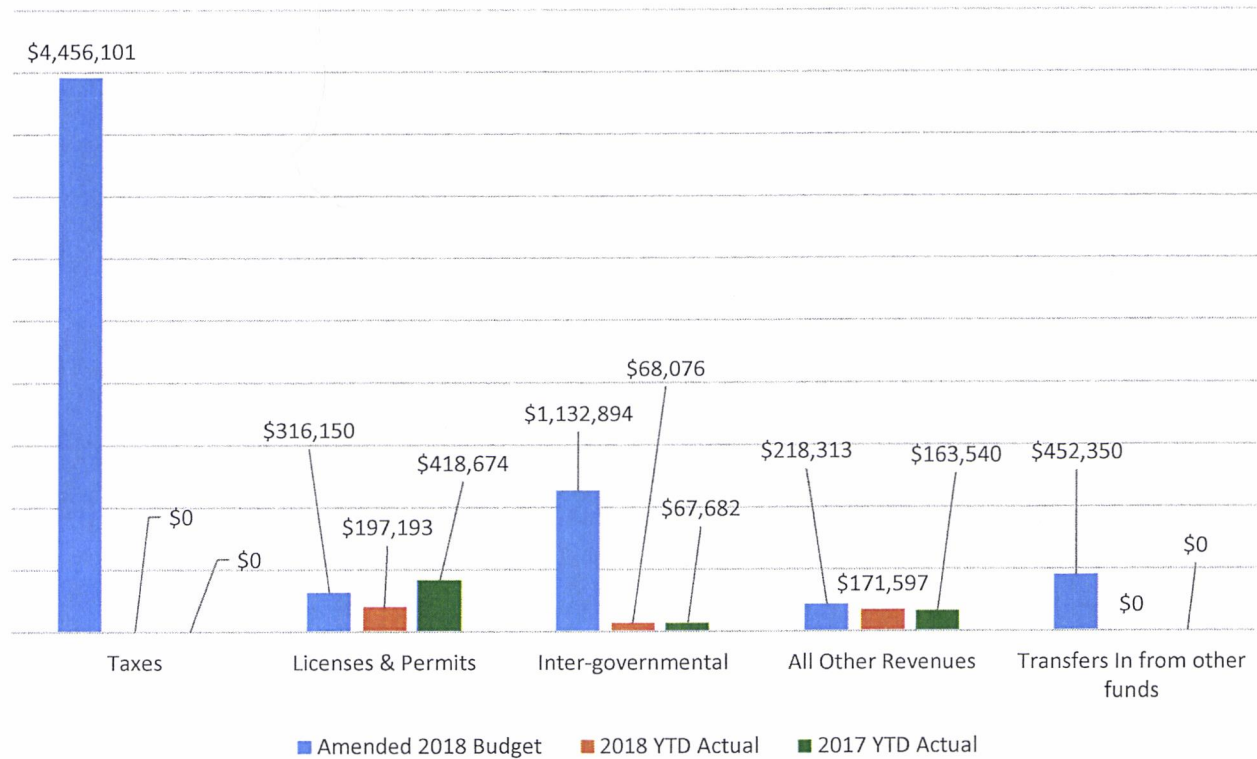
### **Cash and Investment Summary**

## **Council Action Requested**

NONE REQUIRED - For discussion only.

# Council Financial Snap Shot

## General Fund Revenue Snap Shot 5-31-18

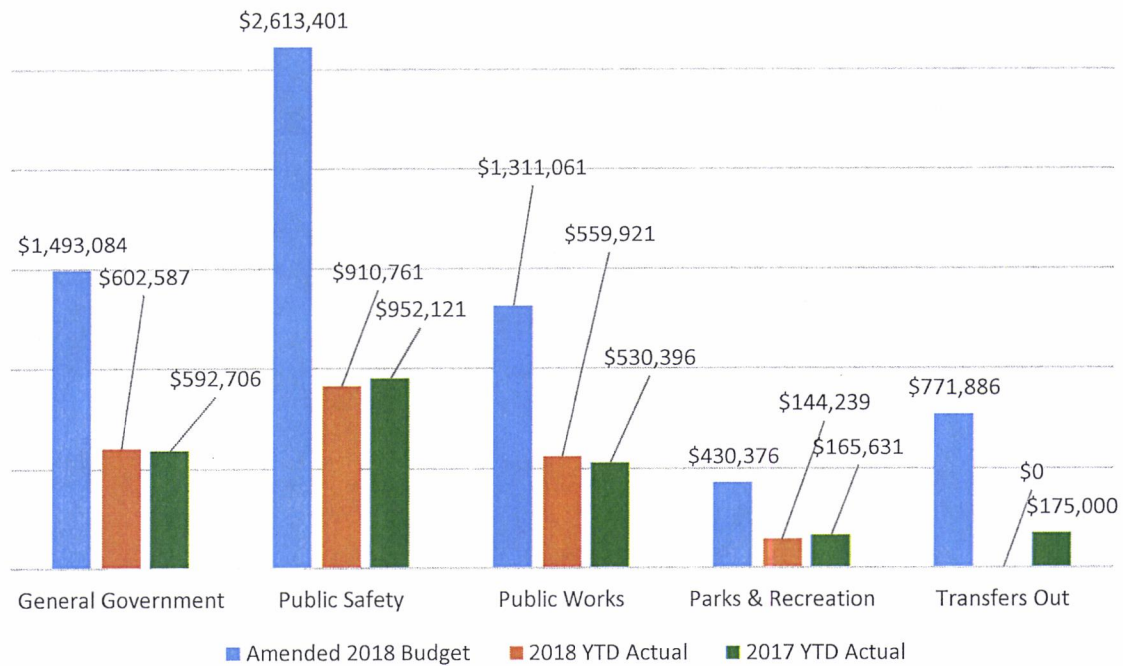


Notes—

- Tax revenue is only received in July and December from Isanti County.
- Inter-governmental revenue is primarily received in July, October and December.
- Permit revenue typically is slow at the beginning of the year and picks up late spring and summer. In 2017, large permit for Gracepoint pulled in February which was unusual. Permits for 2018 are in good shape, but 2017 was exceptionally active, accounting for the difference compared to last year.
- Other revenue—on track as expected.
- Transfers are done typically near the end of the year.



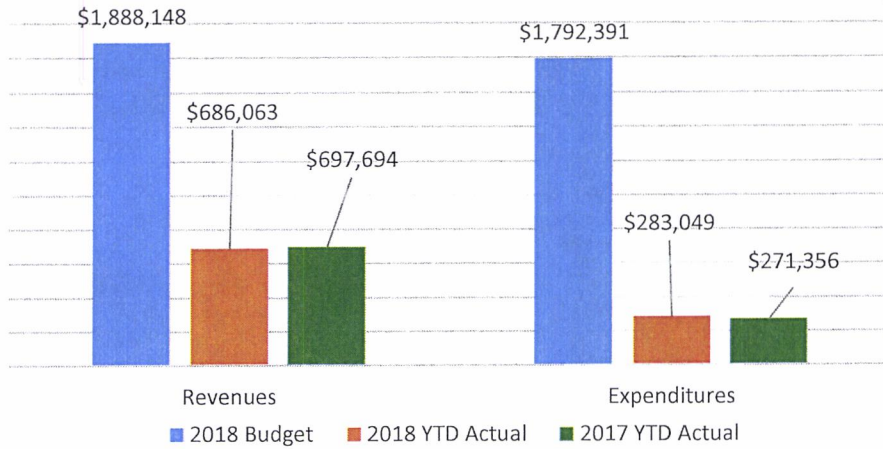
## General Fund Expenditure Snap Shot 5-31-18



**Notes—**

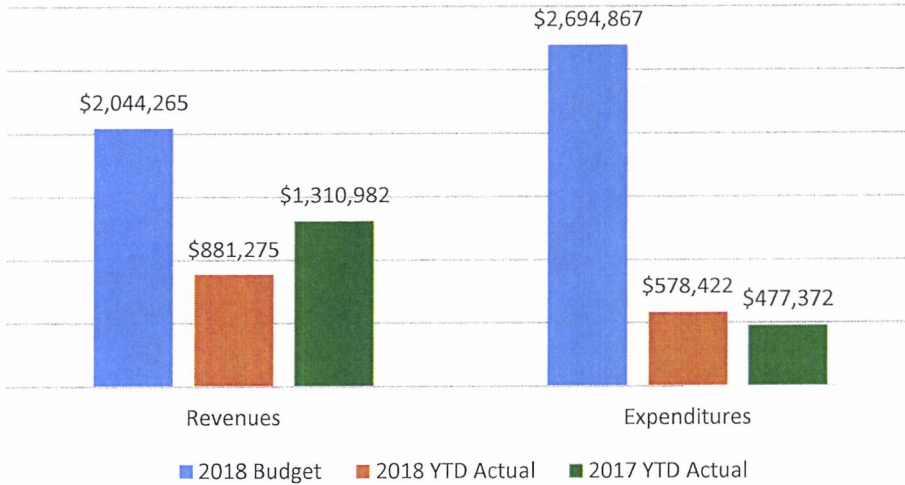
- **Public Works expenditures are trending higher than last year now due to snow plowing overtime in spite of the reduction of street lighting costs due to the new Street Light Utility.**
- **All other expenses trending as expected.**
- **Transfers typically are done towards the end of the year but in 2017, a transfer was done in May 2017 related to funding park land acquisition.**

### Water Fund 5-31-18



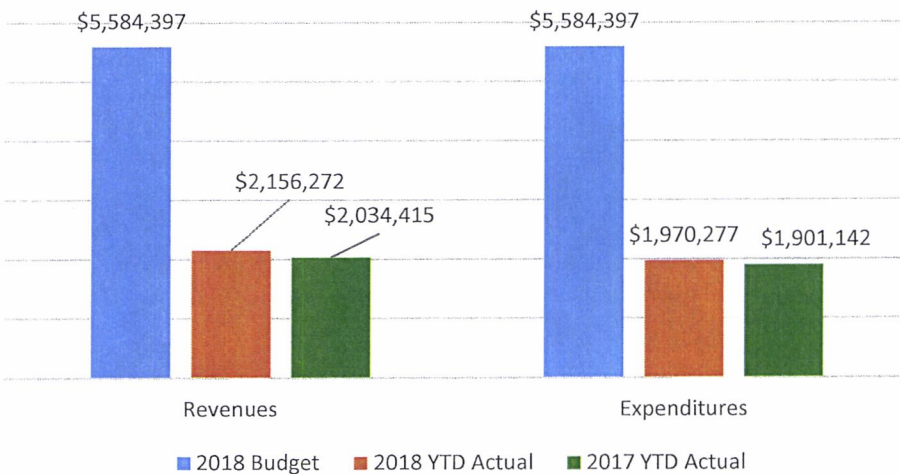
Notes—  
No concerns with revenues or expenditures at this time.

### Wastewater Fund 5-31-18



Notes—  
No concerns with revenues or expenditures at this time. In 2017, the City received significant sewer connection charge fees related to the Gracepoint construction project. Revenues for 2018 on track.  
  
Expenses in 2018 trending higher due to Force Main relocation project.

### Northbound Liquor 5-31-18



No concerns with revenues or expenditures at this time.

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

<u>REVENUE</u>	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TAXES	4,456,101.00	4,456,101.00	.00	( 4,456,101.00)	.00	4,641,604.11
LICENSES AND PERMITS	286,800.00	316,150.00	197,193.27	( 118,956.73)	62.37	733,126.21
INTERGOVERNMENTAL REVENUES	1,130,274.00	1,132,894.00	68,076.49	( 1,064,817.51)	6.01	1,099,628.16
CHARGES FOR SERVICES	129,011.00	126,322.00	116,720.65	( 9,601.35)	92.40	130,856.79
FINES AND FORFEITURES	40,770.00	57,770.00	41,546.57	( 16,223.43)	71.92	54,474.24
OTHER	30,600.00	34,221.00	13,330.11	( 20,890.89)	38.95	65,549.05
MISC REVENUE	.00	.00	.00	.00	.00	288.31
OTHER FINANCING SOURCES	452,350.00	452,350.00	.00	( 452,350.00)	.00	487,350.00
<b>TOTAL FUND REVENUE</b>	<b>6,525,906.00</b>	<b>6,575,808.00</b>	<b>436,867.09</b>	<b>( 6,138,940.91)</b>	<b>6.64</b>	<b>7,212,876.87</b>
<u>EXPENDITURES</u>						
GENERAL GOVERNMENT						
MAYOR AND CITY COUNCIL	56,025.00	91,025.00	26,572.52	( 64,452.48)	29.19	151,409.32
ADMINISTRATION	253,523.00	262,523.00	109,263.05	( 153,259.95)	41.62	248,784.18
ELECTIONS	8,450.00	10,250.00	1,837.93	( 8,412.07)	17.93	775.00
FINANCE/MIS	311,256.00	311,256.00	151,186.14	( 160,069.86)	48.57	299,297.53
LEGAL	97,805.00	97,805.00	21,856.11	( 75,948.89)	22.35	80,501.82
BUILDING DEPARTMENT	302,210.00	302,210.00	126,561.57	( 175,648.43)	41.88	280,192.20
ENGINEERING	25,000.00	25,000.00	7,569.45	( 17,430.55)	30.28	28,134.56
PLANNING	254,756.00	254,756.00	102,622.87	( 152,133.13)	40.28	243,887.24
NEW CITY HALL BUILDING	140,059.00	138,259.00	55,117.78	( 83,141.22)	39.87	125,236.46
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,449,084.00</b>	<b>1,493,084.00</b>	<b>602,587.42</b>	<b>( 890,496.58)</b>	<b>40.36</b>	<b>1,458,218.31</b>
PUBLIC SAFETY						
POLICE DEPARTMENT	2,282,728.00	2,282,728.00	785,638.35	( 1,497,089.65)	34.42	1,990,403.97
FIRE DEPARTMENT	310,891.00	317,473.00	119,581.49	( 197,891.51)	37.67	287,289.47
EMERGENCY MANAGEMENT	7,700.00	7,700.00	3,541.41	( 4,158.59)	45.99	7,862.56
ANIMAL CONTROL	5,500.00	5,500.00	2,000.00	( 3,500.00)	36.36	4,879.13
<b>TOTAL PUBLIC SAFETY</b>	<b>2,606,819.00</b>	<b>2,613,401.00</b>	<b>910,761.25</b>	<b>( 1,702,639.75)</b>	<b>34.85</b>	<b>2,290,435.13</b>
STREETS						
STREETS	1,247,561.00	1,293,561.00	548,578.47	( 744,982.53)	42.41	1,105,983.39
STREET LIGHTING	.00	.00	.00	.00	.00	186,667.67
MAINTENANCE BUILDING	20,000.00	17,500.00	11,342.93	( 6,157.07)	64.82	14,600.82
<b>TOTAL STREETS</b>	<b>1,267,561.00</b>	<b>1,311,061.00</b>	<b>559,921.40</b>	<b>( 751,139.60)</b>	<b>42.71</b>	<b>1,307,251.88</b>
PARK AND RECREATION						
ICE RINK	79,760.00	76,280.00	36,608.68	( 39,671.32)	47.99	67,851.56
PARKS & RECREATION	350,796.00	354,096.00	107,630.55	( 246,465.45)	30.40	341,476.64

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL PARK AND RECREATION	430,556.00	430,376.00	144,239.23	( 286,136.77)	33.51	409,328.20
UNALLOCATED EXPENDITURES						
TRANSFERS OUT	771,886.00	771,886.00	.00	( 771,886.00)	.00	1,665,785.00
TOTAL UNALLOCATED EXPENDITURES	771,886.00	771,886.00	.00	( 771,886.00)	.00	1,665,785.00
TOTAL FUND EXPENDITURES	6,525,906.00	6,619,808.00	2,217,509.30	( 4,402,298.70)	33.50	7,131,018.52
NET REVENUE OVER EXPENDITURES	.00	( 44,000.00)	( 1,780,642.21)	1,736,642.21	( 2.47)	81,858.35

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>TAXES</b>						
101-31010 TAXES - CURRENT	4,428,061.00	4,428,061.00	.00	4,428,061.00	.00	4,416,951.35
101-31020 TAXES - DELINQUENT	25,000.00	25,000.00	.00	25,000.00	.00	36,766.91
101-31050 EXCESS TAX INCREMENTS	.00	.00	.00	.00	.00	4,483.68
101-31051 DECERT TIF DISTRICT PROCEE	.00	.00	.00	.00	.00	( 17,661.58)
101-31060 PENALTIES AND INTEREST	3,040.00	3,040.00	.00	3,040.00	.00	6,699.85
101-31061 TAX ON FORFEITED PROP PURCHAS	.00	.00	.00	.00	.00	194,363.90
<b>TOTAL TAXES</b>	<b>4,456,101.00</b>	<b>4,456,101.00</b>	<b>.00</b>	<b>4,456,101.00</b>	<b>.00</b>	<b>4,641,604.11</b>
<b>LICENSES AND PERMITS</b>						
101-32110 LIQUOR LICENSES	14,000.00	6,750.00	6,750.00	.00	100.00	13,500.00
101-32111 BEER AND SET-UPS	.00	.00	.00	.00	.00	1,600.00
101-32180 CIGARETTES	3,200.00	3,200.00	.00	3,200.00	.00	2,600.00
101-32184 CABLE FRANCHISE FEES	62,000.00	65,000.00	22,813.96	42,186.04	35.10	67,199.34
101-32185 REFUSE HAULER FRANCHISE FEE	1,250.00	1,250.00	.00	1,250.00	.00	1,250.00
101-32199 OTHER BUS LIC & PERMITS	2,000.00	2,000.00	200.00	1,800.00	10.00	5,000.00
101-32218 CITY SHARE ELEC INSPECTIONS	2,000.00	2,446.00	2,589.70	( 143.70)	105.87	8,800.35
101-32219 RETAINAGE OF BLDG SURCHARGE	250.00	250.00	57.59	192.41	23.04	626.76
101-32220 BUILDING PERMITS	155,800.00	175,800.00	124,604.48	51,195.52	70.88	514,320.58
101-32222 MECHANICAL PERMITS	25,000.00	25,000.00	11,918.54	13,081.46	47.67	52,770.28
101-32225 INVESTIGATION (PENALTY FEE)	300.00	300.00	158.00	142.00	52.67	1,284.00
101-32226 CONTRACTOR LIC VERIFICATIONFEE	500.00	500.00	350.00	150.00	70.00	975.00
101-32230 PLUMBING PERMITS	13,000.00	13,000.00	7,767.00	5,233.00	59.75	29,813.40
101-32240 SIGN PERMITS	1,500.00	1,500.00	830.00	670.00	55.33	2,970.00
101-32298 RENTAL REGISTRATION FEE	.00	10,775.00	10,775.00	.00	100.00	18,900.00
101-32299 PLANNING & ZONING FEES	6,000.00	8,379.00	8,379.00	.00	100.00	11,516.50
<b>TOTAL LICENSES AND PERMITS</b>	<b>286,800.00</b>	<b>316,150.00</b>	<b>197,193.27</b>	<b>118,956.73</b>	<b>62.37</b>	<b>733,126.21</b>
<b>INTERGOVERNMENTAL REVENUES</b>						
101-33165 FEDERAL GRANTS - OTHER	.00	2,272.00	2,272.01	( .01)	100.00	6,382.41
101-33401 LOCAL GOVERNMENT AID (LGA)	802,352.00	802,352.00	.00	802,352.00	.00	744,292.00
101-33404 STATE AID - OTHER	3,100.00	3,100.00	1,635.00	1,465.00	52.74	11,447.43
101-33405 PERA AID	5,822.00	5,822.00	.00	5,822.00	.00	5,822.00
101-33418 MSA - MAINTENANCE	50,000.00	50,000.00	25,000.00	25,000.00	50.00	50,000.00
101-33421 POLICE STATE AID	125,000.00	125,000.00	.00	125,000.00	.00	130,440.76
101-33422 SCHOOL DIST COST FOR OFFICER	75,000.00	75,000.00	17,950.66	57,049.34	23.93	75,191.50
101-33424 SCHOOL DIST ASST SRO#2	65,000.00	65,000.00	16,870.00	48,130.00	25.95	67,480.00
101-33610 CTY GRANTS & AIDS FOR HWYS	4,000.00	4,348.00	4,348.82	( .82)	100.02	4,972.06
101-33620 OTHER COUNTY GRANTS AND AIDS	.00	.00	.00	.00	.00	3,600.00
<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>1,130,274.00</b>	<b>1,132,894.00</b>	<b>68,076.49</b>	<b>1,064,817.51</b>	<b>6.01</b>	<b>1,099,628.16</b>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	10.00	10.00	60.00	( 50.00)	600.00	.00
101-34105 SALES - MAPS, COPIES, ETC.	401.00	401.00	86.00	315.00	21.45	366.50
101-34201 POLICE DEPARTMENT REPORTS	2,400.00	3,000.00	2,630.00	370.00	87.67	3,285.00
101-34202 POLICE ADMINISTRATION FEES	1,500.00	2,610.00	2,635.00	( 25.00)	100.96	4,330.00
101-34205 PAWN SHOP TRANSACTION REVENUE	6,000.00	6,000.00	1,915.00	4,085.00	31.92	7,267.50
101-34206 FIRE PROT TOWNSHIP CONTRACT	110,000.00	96,877.00	96,877.65	( .65)	100.00	109,503.39
101-34210 FIRE PROTECTION ADMINISTRATION	2,300.00	2,345.00	2,345.00	.00	100.00	2,345.00
101-34925 PARK ACTIVITY FEES	.00	7,157.00	1,010.00	6,147.00	14.11	2,743.00
101-34930 ART FAIR FEES	.00	140.00	140.00	.00	100.00	.00
101-34951 SALE OF SERVICE AND SUPPLIES	.00	1,382.00	1,382.00	.00	100.00	816.40
101-34956 ANNEXATION FEE	.00	.00	.00	.00	.00	200.00
101-34958 ICE RINK LEASE REVENUE	6,400.00	6,400.00	7,640.00	( 1,240.00)	119.38	.00
<b>TOTAL CHARGES FOR SERVICES</b>	<b>129,011.00</b>	<b>126,322.00</b>	<b>116,720.65</b>	<b>9,601.35</b>	<b>92.40</b>	<b>130,856.79</b>
<u>FINES AND FORFEITURES</u>						
101-35101 COURT FINES	38,000.00	55,000.00	39,921.57	15,078.43	72.58	48,554.24
101-35102 PARKING FINES	1,570.00	1,570.00	680.00	890.00	43.31	1,620.00
101-35104 ANIMAL CONTROL FINES	1,200.00	1,200.00	595.00	605.00	49.58	1,500.00
101-35105 ADMINISTRATIVE CITATION FINE	.00	.00	350.00	( 350.00)	.00	2,800.00
<b>TOTAL FINES AND FORFEITURES</b>	<b>40,770.00</b>	<b>57,770.00</b>	<b>41,546.57</b>	<b>16,223.43</b>	<b>71.92</b>	<b>54,474.24</b>
<u>OTHER</u>						
101-36102 SPECIAL ASSESSMENT INTEREST	.00	.00	.00	.00	.00	371.70
101-36200 MISCELLANEOUS	.00	.00	.00	.00	.00	482.53
101-36210 INTEREST EARNINGS	20,000.00	20,000.00	.00	20,000.00	.00	18,414.80
101-36220 FACILITY RENTAL	9,600.00	9,600.00	6,000.00	3,600.00	62.50	19,304.75
101-36230 DONATIONS	500.00	500.00	3,709.11	( 3,209.11)	741.82	3,200.00
101-36234 ARTS GRANT FOR CONCERT/PAINTIN	.00	2,500.00	2,500.00	.00	100.00	17,000.00
101-36240 PATRONAGE CAPITAL	500.00	500.00	.00	500.00	.00	3,883.27
101-36241 FIRE DEPT PRIVATE GRANTS	.00	235.00	235.00	.00	100.00	.00
101-36242 ALLINA WELLNESS GRANT	.00	886.00	886.00	.00	100.00	2,892.00
<b>TOTAL OTHER</b>	<b>30,600.00</b>	<b>34,221.00</b>	<b>13,330.11</b>	<b>20,890.89</b>	<b>38.95</b>	<b>65,549.05</b>
<u>MISC REVENUE</u>						
101-37200 MISCELLANEOUS	.00	.00	.00	.00	.00	288.31
<b>TOTAL MISC REVENUE</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>288.31</b>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	452,350.00	452,350.00	.00	452,350.00	.00	487,350.00
TOTAL OTHER FINANCING SOURCES	452,350.00	452,350.00	.00	452,350.00	.00	487,350.00
 TOTAL FUND REVENUE	<u>6,525,906.00</u>	<u>6,575,808.00</u>	<u>436,867.09</u>			<u>7,212,876.87</u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>MAYOR AND CITY COUNCIL</b>						
<i>PERSONAL SERVICES</i>						
101-41110-101 FULL-TIME EMPLOYEES - REGULAR	29,900.00	29,900.00	12,458.40	( 17,441.60)	41.67	29,900.16
101-41110-122 FICA/MEDICARE (EMPLOYER)	2,290.00	2,290.00	952.90	( 1,337.10)	41.61	2,287.07
101-41110-151 WORKERS' COMPENSATION PREMIU	135.00	135.00	33.18	( 101.82)	24.58	125.14
<b>TOTAL PERSONAL SERVICES</b>	<b>32,325.00</b>	<b>32,325.00</b>	<b>13,444.48</b>	<b>( 18,880.52)</b>	<b>41.59</b>	<b>32,312.37</b>
<i>SUPPLIES</i>						
101-41110-200 MISCELLANEOUS OFFICE SUPPLIES	100.00	100.00	54.48	( 45.52)	54.48	39.50
101-41110-210 MISCELLANEOUS OPER SUPPLIES	250.00	250.00	.00	( 250.00)	.00	1,076.00
101-41110-214 EMPLOYEE RECOGNITION	1,000.00	1,000.00	115.98	( 884.02)	11.60	312.75
<b>TOTAL SUPPLIES</b>	<b>1,350.00</b>	<b>1,350.00</b>	<b>170.46</b>	<b>( 1,179.54)</b>	<b>12.63</b>	<b>1,428.25</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-41110-304 MISC PROFESSIONAL SERVICES	1,500.00	1,500.00	.00	( 1,500.00)	.00	.00
101-41110-331 TRAVEL/MEALS/LODGING	1,500.00	1,500.00	128.78	( 1,371.22)	8.59	2,246.19
101-41110-334 MILEAGE REIMBURSEMENT	150.00	150.00	.00	( 150.00)	.00	.00
101-41110-340 ADVERTISING	1,000.00	1,000.00	.00	( 1,000.00)	.00	.00
101-41110-360 INSURANCE AND BONDS	1,000.00	1,000.00	.00	( 1,000.00)	.00	206.47
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>5,150.00</b>	<b>5,150.00</b>	<b>128.78</b>	<b>( 5,021.22)</b>	<b>2.50</b>	<b>2,452.66</b>
<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	1,500.00	1,500.00	.00	( 1,500.00)	.00	2,150.00
101-41110-441 SISTER CITY ACTIVITIES	1,500.00	1,500.00	.00	( 1,500.00)	.00	1,137.23
101-41110-455 FIREWORKS DISPLAY EXPENSES	14,000.00	14,000.00	50.00	( 13,950.00)	.36	12,275.00
101-41110-456 ART FESTIVAL	.00	3,500.00	.00	( 3,500.00)	.00	.00
101-41110-457 DOWNTOWN BANNERS & SIGNAGE	.00	14,500.00	2,748.00	( 11,752.00)	18.95	.00
101-41110-458 DOWNTOWN FLOWER BASKET PROJ	.00	17,000.00	10,030.80	( 6,969.20)	59.00	.00
101-41110-499 SPECIAL ASSMT AGREEMT TAX FOR	.00	.00	.00	.00	.00	99,623.81
<b>TOTAL MISCELLANEOUS</b>	<b>17,200.00</b>	<b>52,200.00</b>	<b>12,828.80</b>	<b>( 39,371.20)</b>	<b>24.58</b>	<b>115,216.04</b>
<b>TOTAL MAYOR AND CITY COUNCIL</b>	<b>56,025.00</b>	<b>91,025.00</b>	<b>26,572.52</b>	<b>( 64,452.48)</b>	<b>29.19</b>	<b>151,409.32</b>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>ADMINISTRATION</b>						
<i>PERSONAL SERVICES</i>						
101-41320-101 FULL-TIME EMPLOYEES - REGULAR	114,756.00	114,756.00	49,808.81	( 64,947.19)	43.40	115,866.32
101-41320-102 FULL-TIME EMPLOYEES - OVERTIME	300.00	300.00	.00	( 300.00)	.00	.00
101-41320-103 PART-TIME - REGULAR	39,275.00	39,275.00	11,189.89	( 28,085.31)	28.49	28,294.08
101-41320-121 PERA (EMPLOYER)	11,779.00	11,779.00	4,574.89	( 7,204.11)	38.84	10,743.59
101-41320-122 FICA/MEDICARE (EMPLOYER)	12,018.00	12,018.00	4,478.84	( 7,539.16)	37.27	10,690.71
101-41320-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	16,648.00	16,648.00	7,993.35	( 8,654.65)	48.01	15,317.52
101-41320-132 ADMIN-LONGEVITY PAY	3,072.00	3,072.00	.00	( 3,072.00)	.00	.00
101-41320-133 ADMIN-INS DEDUCTIBLE CONTRIB	1,200.00	1,200.00	287.87	( 912.13)	23.99	1,200.00
101-41320-151 WORKERS' COMPENSATION PREMIU	1,195.00	1,195.00	234.44	( 960.56)	19.62	959.48
101-41320-153 CITY WIDE RE-EMPLOY COMPENSATI	3,000.00	3,000.00	.00	( 3,000.00)	.00	2,192.28
101-41320-154 HRA/FLEX FEES	230.00	230.00	121.45	( 108.55)	52.80	220.15
<b>TOTAL PERSONAL SERVICES</b>	<b>203,473.00</b>	<b>203,473.00</b>	<b>78,689.34</b>	<b>( 124,783.66)</b>	<b>38.67</b>	<b>185,484.13</b>
<i>SUPPLIES</i>						
101-41320-201 OFFICE SUPPLIES - ACCESSORIES	1,500.00	1,500.00	568.34	( 931.66)	37.89	1,450.32
101-41320-202 DUPLICATING & COPYING SUPPLIES	2,000.00	2,000.00	328.29	( 1,671.71)	16.41	1,114.13
101-41320-203 CITY NEWSLETTER COSTS	2,000.00	2,000.00	.00	( 2,000.00)	.00	.00
101-41320-204 STATIONARY, FORMS & ENVELOPES	250.00	250.00	145.00	( 105.00)	58.00	.00
101-41320-209 SOFTWARE UPDATES	.00	.00	.00	.00	.00	1,417.99
101-41320-210 MISCELLANEOUS OPER SUPPLIES	500.00	500.00	.00	( 500.00)	.00	145.70
101-41320-221 REPAIR & MAINT SUPP - VEH/EQ	200.00	200.00	.00	( 200.00)	.00	.00
101-41320-240 SMALL TOOLS AND MINOR EQUIPME	1,000.00	1,000.00	.00	( 1,000.00)	.00	950.92
<b>TOTAL SUPPLIES</b>	<b>7,450.00</b>	<b>7,450.00</b>	<b>1,041.63</b>	<b>( 6,408.37)</b>	<b>13.98</b>	<b>5,079.06</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-41320-304 MISC PROFESSIONAL SERVICES	2,000.00	11,000.00	10,663.27	( 336.73)	96.94	23,336.76
101-41320-313 IT MGMT & BACKUP	3,000.00	3,000.00	1,129.05	( 1,870.95)	37.64	2,483.91
101-41320-322 POSTAGE	4,500.00	4,500.00	1,000.00	( 3,500.00)	22.22	3,489.21
101-41320-331 TRAVEL/MEALS/LODGING	600.00	600.00	.00	( 600.00)	.00	550.91
101-41320-334 MILEAGE REIMBURSEMENT	300.00	300.00	.00	( 300.00)	.00	134.82
101-41320-340 ADVERTISING	1,500.00	1,500.00	728.33	( 771.67)	48.56	.00
101-41320-351 LEGAL NOTICES/ORD PUBLISHING	1,000.00	1,000.00	409.56	( 590.44)	40.96	895.84
101-41320-360 INSURANCE AND BONDS	1,900.00	1,900.00	.00	( 1,900.00)	.00	1,592.09
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>14,800.00</b>	<b>23,800.00</b>	<b>13,930.21</b>	<b>( 9,869.79)</b>	<b>58.53</b>	<b>32,483.54</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-41320-404 REPAIR & MAINT LABOR - VEH/EQ	200.00	200.00	.00	( 200.00)	.00	.00
101-41320-409 MAINT CONTRACTS - OFFICE EQUIP	11,500.00	11,500.00	11,436.71	( 63.29)	99.45	11,235.15
101-41320-430 MISCELLANEOUS	100.00	100.00	.00	( 100.00)	.00	.00
101-41320-433 DUES AND SUBSCRIPTIONS	500.00	500.00	575.16	75.16	115.03	528.60
101-41320-437 CITY WIDE DUES & SUBSCRIPTIONS	14,000.00	14,000.00	3,575.00	( 10,425.00)	25.54	13,148.00
101-41320-440 SCHOOLS AND MEETINGS	1,000.00	1,000.00	15.00	( 985.00)	1.50	825.70
101-41320-489 OTHER CONTRACTED SERVICES	500.00	500.00	.00	( 500.00)	.00	.00
<i>TOTAL MISCELLANEOUS</i>	<u>27,800.00</u>	<u>27,800.00</u>	<u>15,601.87</u>	<u>( 12,198.13)</u>	<u>56.12</u>	<u>25,737.45</u>
<b>TOTAL ADMINISTRATION</b>	<u>253,523.00</u>	<u>262,523.00</u>	<u>109,263.05</u>	<u>( 153,259.95)</u>	<u>41.62</u>	<u>248,784.18</u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>ELECTIONS</b>						
<i>PERSONAL SERVICES</i>						
101-41410-104 TEMP/SEAS EMPLOYEES - REGULAR	7,000.00	7,000.00	.00	( 7,000.00)	.00	.00
<i>TOTAL PERSONAL SERVICES</i>	7,000.00	7,000.00	.00	( 7,000.00)	.00	.00
<i>SUPPLIES</i>						
101-41410-201 OFFICE SUPPLIES - ACCESSORIES	250.00	250.00	.00	( 250.00)	.00	.00
101-41410-240 SMALL TOOLS AND MINOR EQUIPME	.00	1,800.00	1,797.68	( 2.32)	99.87	.00
<i>TOTAL SUPPLIES</i>	250.00	2,050.00	1,797.68	( 252.32)	87.69	.00
<i>OTHER SERVICES AND CHARGES</i>						
101-41410-331 TRAVEL/MEALS/LODGING	100.00	100.00	.00	( 100.00)	.00	.00
101-41410-351 LEGAL NOTICES/ORD PUBLISHING	100.00	100.00	40.25	( 59.75)	40.25	.00
<i>TOTAL OTHER SERVICES AND CHA</i>	200.00	200.00	40.25	( 159.75)	20.13	.00
<i>MISCELLANEOUS</i>						
101-41410-408 MAINT CONTRACTS - MACH/EQUIP	1,000.00	1,000.00	.00	( 1,000.00)	.00	775.00
<i>TOTAL MISCELLANEOUS</i>	1,000.00	1,000.00	.00	( 1,000.00)	.00	775.00
<b>TOTAL ELECTIONS</b>	<b>8,450.00</b>	<b>10,250.00</b>	<b>1,837.93</b>	<b>( 8,412.07)</b>	<b>17.93</b>	<b>775.00</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>FINANCE/MIS</b>						
<i>PERSONAL SERVICES</i>						
101-41500-101 FULL-TIME EMPLOYEES - REGULAR	157,788.00	157,788.00	68,767.22	( 89,020.78)	43.58	157,803.33
101-41500-102 FULL-TIME EMPLOYEES - OVERTIME	100.00	100.00	.00	( 100.00)	.00	.00
101-41500-121 PERA (EMPLOYER)	12,206.00	12,206.00	5,157.54	( 7,048.46)	42.25	11,829.54
101-41500-122 FICA/MEDICARE (EMPLOYER)	12,450.00	12,450.00	5,051.03	( 7,398.97)	40.57	11,730.84
101-41500-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	33,297.00	33,297.00	15,986.70	( 17,310.30)	48.01	30,627.04
101-41500-132 FINANCE LONGEVITY PAY	4,860.00	4,860.00	.00	( 4,860.00)	.00	.00
101-41500-133 FINANCE INS DEDUCTIBLE CONTRIB	.00	2,400.00	1,200.00	( 1,200.00)	50.00	2,400.00
101-41500-151 WORKERS' COMPENSATION PREMIU	.00	1,239.00	263.56	( 975.44)	21.27	946.72
101-41500-154 HRA/FLEX FEES	.00	200.00	81.00	( 119.00)	40.50	146.80
<b>TOTAL PERSONAL SERVICES</b>	<b>220,701.00</b>	<b>224,540.00</b>	<b>96,507.05</b>	<b>( 128,032.95)</b>	<b>42.98</b>	<b>215,484.27</b>
<i>SUPPLIES</i>						
101-41500-201 OFFICE SUPPLIES - ACCESSORIES	1,400.00	1,100.00	50.33	( 1,049.67)	4.58	1,071.53
101-41500-204 STATIONARY, FORMS & ENVELOPES	3,500.00	2,400.00	1,734.90	( 665.10)	72.29	2,230.06
101-41500-209 SOFTWARE UPDATES	1,000.00	1,000.00	700.00	( 300.00)	70.00	675.00
101-41500-210 MISCELLANEOUS OPER SUPPLIES	500.00	115.00	.00	( 115.00)	.00	126.65
101-41500-240 SMALL TOOLS AND MINOR EQUIPME	2,000.00	1,000.00	.00	( 1,000.00)	.00	.00
<b>TOTAL SUPPLIES</b>	<b>8,400.00</b>	<b>5,615.00</b>	<b>2,485.23</b>	<b>( 3,129.77)</b>	<b>44.26</b>	<b>4,103.24</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-41500-301 AUDITING AND ACCOUNTING	32,000.00	32,000.00	32,000.00	.00	100.00	32,080.00
101-41500-304 MISC PROFESSIONAL SERVICES	2,000.00	2,388.00	2,388.00	.00	100.00	2,838.00
101-41500-308 ISANTI CO ASSESSMENT MGMT FEE	750.00	750.00	.00	( 750.00)	.00	471.00
101-41500-309 EDP PROFESSIONAL SERVICES	25,000.00	21,000.00	7,576.75	( 13,423.25)	36.08	20,505.00
101-41500-313 IT MGMT & BACKUP	.00	2,500.00	1,354.86	( 1,145.14)	54.19	2,483.91
101-41500-331 TRAVEL/MEALS/LODGING	500.00	500.00	12.00	( 488.00)	2.40	93.92
101-41500-334 MILEAGE REIMBURSEMENT	440.00	440.00	.00	( 440.00)	.00	300.12
101-41500-351 LEGAL NOTICES/ORD PUBLISHING	500.00	500.00	278.75	( 221.25)	55.75	398.81
101-41500-360 INSURANCE AND BONDS	1,600.00	1,600.00	.00	( 1,600.00)	.00	1,432.96
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>62,790.00</b>	<b>61,678.00</b>	<b>43,610.36</b>	<b>( 18,067.64)</b>	<b>70.71</b>	<b>60,603.72</b>
<i>MISCELLANEOUS</i>						
101-41500-409 MAINT CONTRACTS - OFFICE EQUIP	15,000.00	15,458.00	7,729.00	( 7,729.00)	50.00	15,458.00
101-41500-430 MISCELLANEOUS	365.00	365.00	.00	( 365.00)	.00	2.00
101-41500-433 DUES AND SUBSCRIPTIONS	2,000.00	1,600.00	769.50	( 830.50)	48.09	1,564.30
101-41500-440 SCHOOLS AND MEETINGS	2,000.00	2,000.00	85.00	( 1,915.00)	4.25	2,082.00
<b>TOTAL MISCELLANEOUS</b>	<b>19,365.00</b>	<b>19,423.00</b>	<b>8,583.50</b>	<b>( 10,839.50)</b>	<b>44.19</b>	<b>19,106.30</b>
<b>TOTAL FINANCE/MIS</b>	<b>311,256.00</b>	<b>311,256.00</b>	<b>151,186.14</b>	<b>( 160,069.86)</b>	<b>48.57</b>	<b>299,297.53</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>LEGAL</u>						
<i>OTHER SERVICES &amp; CHARGES</i>						
101-41610-304 LEGAL FEES	47,000.00	47,000.00	8,688.79	( 38,311.21)	18.49	40,999.86
101-41610-305 PROSECUTION SERVICES	40,000.00	40,000.00	13,167.32	( 26,832.68)	32.92	39,501.96
101-41610-307 TOWNSHIP ANNEXATION PAYMENTS	10,805.00	10,805.00	.00	( 10,805.00)	.00	.00
<i>TOTAL OTHER SERVICES &amp; CHARG</i>	<u>97,805.00</u>	<u>97,805.00</u>	<u>21,856.11</u>	<u>( 75,948.89)</u>	<u>22.35</u>	<u>80,501.82</u>
<b>TOTAL LEGAL</b>	<u><u>97,805.00</u></u>	<u><u>97,805.00</u></u>	<u><u>21,856.11</u></u>	<u><u>( 75,948.89)</u></u>	<u><u>22.35</u></u>	<u><u>80,501.82</u></u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>BUILDING DEPARTMENT</b>						
<i>PERSONAL SERVICES</i>						
101-41920-101	FULL-TIME EMPLOYEES - REGULAR	190,486.00	190,486.00	82,280.97 ( 108,205.03)	43.20	187,317.42
101-41920-102	FULL-TIME EMPLOYEES - OVERTIME	100.00	100.00	.00 ( 100.00)	.00	.00
101-41920-121	PERA (EMPLOYER)	14,591.00	14,591.00	6,171.07 ( 8,419.93)	42.29	13,998.66
101-41920-122	FICA/MEDICARE (EMPLOYER)	14,883.00	14,883.00	6,054.28 ( 8,828.72)	40.88	13,615.23
101-41920-131	MEDICAL/DENTAL/LIFE	49,945.00	49,945.00	23,974.25 ( 25,970.75)	48.00	45,927.44
101-41920-132	BLDG DEPT LONGEVITY PAY	4,057.00	4,057.00	.00 ( 4,057.00)	.00	.00
101-41920-133	BLDG DEPT INS DEDUCTIBLE CONTR	3,600.00	3,600.00	320.65 ( 3,279.35)	8.91	1,765.19
101-41920-151	WORKERS' COMPENSATION PREMIU	1,198.00	1,198.00	256.81 ( 941.19)	21.44	998.58
101-41920-154	HRA/FLEX FEES	250.00	250.00	121.45 ( 128.55)	48.58	220.15
	<b>TOTAL PERSONAL SERVICES</b>	<b>279,110.00</b>	<b>279,110.00</b>	<b>119,179.48 ( 159,930.52)</b>	<b>42.70</b>	<b>263,842.67</b>
<i>SUPPLIES</i>						
101-41920-201	OFFICE SUPPLIES	750.00	750.00	227.73 ( 522.27)	30.36	629.04
101-41920-209	SOFTWARE UPDATES	500.00	500.00	.00 ( 500.00)	.00	.00
101-41920-210	MISCELLANEOUS OPER SUPPLIES	1,200.00	1,200.00	.00 ( 1,200.00)	.00	127.00
101-41920-212	GASOLINE/FUEL/LUBRICANTS/ADDIT	2,600.00	2,600.00	304.55 ( 2,295.45)	11.71	1,250.59
101-41920-221	REPAIRS & MAINT SUPP VEH/EQUIP	800.00	645.00	32.00 ( 613.00)	4.96	330.70
101-41920-240	SMALL TOOLS & MINOR EQUIPMENT	300.00	455.00	452.90 ( 2.10)	99.54	3,205.64
	<b>TOTAL SUPPLIES</b>	<b>6,150.00</b>	<b>6,150.00</b>	<b>1,017.18 ( 5,132.82)</b>	<b>16.54</b>	<b>5,542.97</b>
<i>OTHER CHARGES &amp; SERVICES</i>						
101-41920-304	MISC. PROFESSIONAL FEES	.00	.00	.00 .00	.00	148.75
101-41920-309	EDP PROFESSIONAL SERVICES	.00	.00	.00 .00	.00	101.25
101-41920-313	IT MGMT & BACKUP	3,000.00	3,000.00	1,129.05 ( 1,870.95)	37.64	2,563.91
101-41920-321	TELEPHONE/CELLULAR PHONES	2,700.00	2,700.00	934.82 ( 1,765.18)	34.62	1,723.47
101-41920-331	TRAVEL/MEALS/LODGING	300.00	300.00	79.58 ( 220.42)	26.53	.00
101-41920-334	MILEAGE REIMBURSEMENT	700.00	700.00	211.46 ( 488.54)	30.21	542.06
101-41920-360	INSURANCE AND BONDS	2,500.00	2,315.00	.00 ( 2,315.00)	.00	2,063.35
	<b>TOTAL OTHER CHARGES &amp; SERVIC</b>	<b>9,200.00</b>	<b>9,015.00</b>	<b>2,354.91 ( 6,660.09)</b>	<b>26.12</b>	<b>7,142.79</b>
<i>MISCELLANEOUS</i>						
101-41920-404	REPAIRS & MAINT LABOR VEH & EQ	250.00	250.00	.00 ( 250.00)	.00	.00
101-41920-409	MAINT CONTRACTS-OFFICE EQUIP	2,500.00	2,685.00	2,685.00 .00	100.00	2,090.00
101-41920-430	MISCELLANEOUS	200.00	200.00	.00 ( 200.00)	.00	7.28
101-41920-432	CREDIT CARD FEES-BLDG PERMITS	600.00	600.00	.00 ( 600.00)	.00	.00
101-41920-433	DUES AND SUBSCRIPTIONS	1,400.00	1,400.00	395.00 ( 1,005.00)	28.21	496.49
101-41920-440	SCHOOLS & MEETINGS	2,800.00	2,800.00	930.00 ( 1,870.00)	33.21	1,070.00
	<b>TOTAL MISCELLANEOUS</b>	<b>7,750.00</b>	<b>7,935.00</b>	<b>4,010.00 ( 3,925.00)</b>	<b>50.54</b>	<b>3,663.77</b>
	<b>TOTAL BUILDING DEPARTMENT</b>	<b>302,210.00</b>	<b>302,210.00</b>	<b>126,561.57 ( 175,648.43)</b>	<b>41.88</b>	<b>280,192.20</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>ENGINEERING</b>						
<i>OTHER CHARGES &amp; SERVICES</i>						
101-41925-303 ENGINEERING FEES	25,000.00	25,000.00	7,569.45	( 17,430.55)	30.28	28,134.56
<b>TOTAL OTHER CHARGES &amp; SERVIC</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>7,569.45</b>	<b>( 17,430.55)</b>	<b>30.28</b>	<b>28,134.56</b>
<b>TOTAL ENGINEERING</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>7,569.45</b>	<b>( 17,430.55)</b>	<b>30.28</b>	<b>28,134.56</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>PLANNING</b>						
<i>PERSONAL SERVICES</i>						
101-41935-101	FULL-TIME EMPLOYEES - REGULAR	147,597.00	147,597.00	64,202.56 ( 83,394.44)	43.50	143,593.18
101-41935-112	PLANNING COMMISSION PAYMENTS	2,500.00	2,500.00	490.00 ( 2,010.00)	19.60	1,925.00
101-41935-121	PERA (EMPLOYER)	11,410.00	11,410.00	4,815.18 ( 6,594.82)	42.20	10,869.48
101-41935-122	FICA/MEDICARE (EMPLOYER)	11,639.00	11,639.00	4,641.70 ( 6,997.30)	39.88	10,558.92
101-41935-131	MEDICAL/DENTAL/LIFE	33,297.00	33,297.00	15,986.70 ( 17,310.30)	48.01	30,635.04
101-41935-132	PLANNING LONGEVITY PAY	4,539.00	4,539.00	.00 ( 4,539.00)	.00	.00
101-41935-133	PLANNING INS DEDUCTIBLE CONTRI	2,400.00	2,400.00	127.35 ( 2,272.65)	5.31	1,978.62
101-41935-151	WORKERS' COMPENSATION PREMIU	1,044.00	1,044.00	211.13 ( 832.87)	20.22	812.39
101-41935-154	HRA/FLEX FEES	230.00	230.00	81.00 ( 149.00)	35.22	146.80
	<b>TOTAL PERSONAL SERVICES</b>	<b>214,656.00</b>	<b>214,656.00</b>	<b>90,555.62 ( 124,100.38)</b>	<b>42.19</b>	<b>200,519.43</b>
<i>SUPPLIES</i>						
101-41935-201	OFFICE SUPPLIES	700.00	700.00	69.00 ( 631.00)	9.86	751.64
101-41935-209	SOFTWARE UPDATES	2,000.00	2,300.00	2,296.00 ( 4.00)	99.83	1,382.50
101-41935-210	MISCELLANEOUS OPER SUPPLIES	200.00	150.00	.00 ( 150.00)	.00	127.00
101-41935-212	GASOLINE/FUEL/LUBRICANTS/ADDIT	350.00	350.00	60.32 ( 289.68)	17.23	134.20
101-41935-221	REPAIRS & MAINT SUPP-VEH/EQUIP	200.00	500.00	463.72 ( 36.28)	92.74	675.57
101-41935-240	SMALL TOOLS & MINOR EQUIPMENT	8,250.00	8,250.00	1,029.96 ( 7,220.04)	12.48	18.12
	<b>TOTAL SUPPLIES</b>	<b>11,700.00</b>	<b>12,250.00</b>	<b>3,919.00 ( 8,331.00)</b>	<b>31.99</b>	<b>3,089.03</b>
<i>OTHER CHARGES &amp; SERVICES</i>						
101-41935-301	PLANNING SPECIAL PROJECTS	2,500.00	2,500.00	56.00 ( 2,444.00)	2.24	.00
101-41935-304	MISC PROFESSIONAL FEES	2,500.00	1,960.00	75.00 ( 1,885.00)	3.83	.00
101-41935-309	EDP PROFESSIONAL SERV	.00	.00	.00 .00	.00	101.25
101-41935-313	IT MGMT & BACKUP	3,000.00	2,735.00	1,129.05 ( 1,605.95)	41.28	2,483.91
101-41935-331	TRAVEL/MEALS/LODGING	500.00	300.00	147.62 ( 152.38)	49.21	141.36
101-41935-334	MILEAGE REIMBURSEMENT	250.00	250.00	125.57 ( 124.43)	50.23	47.62
101-41935-351	LEGAL NOTICE/ORD PUBLISH	750.00	500.00	290.01 ( 209.99)	58.00	271.64
101-41935-360	INSURANCE AND BONDS	11,500.00	10,500.00	.00 ( 10,500.00)	.00	10,132.66
	<b>TOTAL OTHER CHARGES &amp; SERVIC</b>	<b>21,000.00</b>	<b>18,745.00</b>	<b>1,823.25 ( 16,921.75)</b>	<b>9.73</b>	<b>13,178.44</b>
<i>MISCELLANEOUS</i>						
101-41935-404	REPAIRS & MAINT LABOR VEH/EQUI	300.00	300.00	.00 ( 300.00)	.00	.00
101-41935-409	MAINT CONTRACTS-OFFICE EQUIP	3,000.00	5,205.00	5,205.00 .00	100.00	2,980.00
101-41935-430	MISCELLANEOUS	1,000.00	1,000.00	( 110.00) ( 1,110.00) ( 11.00) ( 4,991.50)		
101-41935-431	PROPERTY SECURING EXP	.00	.00	.00 .00	.00	4,175.00
101-41935-432	ABATEMENT COSTS	.00	.00	.00 .00	.00	940.00
101-41935-433	DUES AND SUBSCRIPTIONS	600.00	600.00	550.00 ( 50.00)	91.67	871.60
101-41935-440	SCHOOL AND MEETINGS	1,500.00	1,000.00	80.00 ( 920.00)	8.00	405.00
101-41935-488	COMP PLAN UPDATE	.00	.00	.00 .00	.00	22,160.24
101-41935-489	OTHER CONTRACTED SERVICES	1,000.00	1,000.00	600.00 ( 400.00)	60.00	550.00
	<b>TOTAL MISCELLANEOUS</b>	<b>7,400.00</b>	<b>9,105.00</b>	<b>6,325.00 ( 2,780.00)</b>	<b>69.47</b>	<b>27,100.34</b>



**CITY OF CAMBRIDGE**  
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**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL PLANNING	254,756.00	254,756.00	102,622.87	( 152,133.13)	40.28	243,887.24

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

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL		UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>NEW CITY HALL BUILDING</b>							
<i>PERSONAL SERVICES</i>							
101-41950-101	26,063.00	26,063.00	11,146.05	(	14,916.95)	42.77	25,681.93
101-41950-102	1,000.00	1,000.00	.00	(	1,000.00)	.00	.00
101-41950-121	2,053.00	2,053.00	835.95	(	1,217.05)	40.72	1,886.34
101-41950-122	2,094.00	2,094.00	822.02	(	1,271.98)	39.26	1,859.55
101-41950-131	8,325.00	8,325.00	3,990.32	(	4,334.68)	47.93	7,643.52
101-41950-132	310.00	310.00	.00	(	310.00)	.00	.00
101-41950-133	600.00	600.00	539.61	(	60.39)	89.94	.00
101-41950-151	1,503.00	1,503.00	357.46	(	1,145.54)	23.78	1,346.04
101-41950-154	40.00	40.00	20.30	(	19.70)	50.75	36.75
<i>TOTAL PERSONAL SERVICES</i>	<u>41,988.00</u>	<u>41,988.00</u>	<u>17,711.71</u>	(	<u>24,276.29</u> )	<u>42.18</u>	<u>38,454.13</u>
<i>SUPPLIES</i>							
101-41950-212	200.00	200.00	.00	(	200.00)	.00	74.97
101-41950-215	13,000.00	13,000.00	1,565.21	(	11,434.79)	12.04	4,243.49
101-41950-240	1,500.00	1,500.00	54.97	(	1,445.03)	3.66	1,385.50
<i>TOTAL SUPPLIES</i>	<u>14,700.00</u>	<u>14,700.00</u>	<u>1,620.18</u>	(	<u>13,079.82</u> )	<u>11.02</u>	<u>5,703.96</u>
<i>OTHER SERVICES AND CHARGES</i>							
101-41950-321	17,500.00	17,500.00	5,988.29	(	11,511.71)	34.22	17,163.09
101-41950-360	3,000.00	2,400.00	.00	(	2,400.00)	.00	1,690.95
101-41950-381	12,000.00	12,000.00	3,049.23	(	8,950.77)	25.41	9,488.09
101-41950-382	1,450.00	1,450.00	760.93	(	689.07)	52.48	1,469.44
101-41950-383	10,000.00	10,000.00	3,799.54	(	6,200.46)	38.00	5,207.95
<i>TOTAL OTHER SERVICES AND CHA</i>	<u>43,950.00</u>	<u>43,350.00</u>	<u>13,597.99</u>	(	<u>29,752.01</u> )	<u>31.37</u>	<u>35,019.52</u>
<i>MISCELLANEOUS</i>							
101-41950-401	22,000.00	22,000.00	13,783.54	(	8,216.46)	62.65	30,612.14
101-41950-409	2,921.00	4,705.00	4,704.08	(	.92)	99.98	4,501.68
101-41950-413	14,000.00	11,016.00	3,472.98	(	7,543.02)	31.53	10,657.33
101-41950-430	500.00	500.00	227.30	(	272.70)	45.46	287.70
<i>TOTAL MISCELLANEOUS</i>	<u>39,421.00</u>	<u>38,221.00</u>	<u>22,187.90</u>	(	<u>16,033.10</u> )	<u>58.05</u>	<u>46,058.85</u>
<b>TOTAL NEW CITY HALL BUILDING</b>	<u><u>140,059.00</u></u>	<u><u>138,259.00</u></u>	<u><u>55,117.78</u></u>	(	<u><u>83,141.22</u></u> )	<u><u>39.87</u></u>	<u><u>125,236.46</u></u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>POLICE DEPARTMENT</b>						
<i>PERSONAL SERVICES</i>						
101-42100-101 FULL-TIME EMPLOYEES - REGULAR	1,180,106.00	1,180,106.00	421,932.02	( 758,173.98)	35.75	1,050,778.05
101-42100-102 FULL-TIME EMPLOYEES - OVERTIME	60,000.00	60,000.00	17,241.38	( 42,758.62)	28.74	64,050.98
101-42100-103 PART-TIME EMPLOYEES - REGULAR	25,011.00	25,011.00	12,893.68	( 12,117.32)	51.55	27,642.15
101-42100-104 TEMP/SEAS EMPLOYEES - REGULAR	.00	11,693.00	1,381.79	( 10,311.21)	11.82	20,937.60
101-42100-110 HOURS WORKED HOLIDAY	16,000.00	16,000.00	8,654.79	( 7,345.21)	54.09	18,073.99
101-42100-116 ON-CALL PAY	38,412.00	38,412.00	15,640.77	( 22,771.23)	40.72	34,842.90
101-42100-117 SHIFT DIFFERENTIAL	8,672.00	8,672.00	2,922.45	( 5,749.55)	33.70	7,623.24
101-42100-121 PERA (EMPLOYER)	201,427.00	203,064.00	74,682.12	( 128,381.88)	36.78	188,769.53
101-42100-122 FICA/MEDICARE (EMPLOYER)	23,391.00	23,561.00	8,910.07	( 14,650.93)	37.82	22,100.19
101-42100-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	301,625.00	301,625.00	128,666.05	( 172,958.95)	42.66	256,328.74
101-42100-132 POLICE LONGEVITY PAY	32,438.00	32,438.00	.00	( 32,438.00)	.00	.00
101-42100-133 POLICE INS DEDUCTIBLE CONTRIB	19,200.00	19,200.00	5,137.47	( 14,062.53)	26.76	13,181.94
101-42100-151 WORKERS' COMPENSATION PREMIU	62,771.00	62,771.00	11,313.38	( 51,457.62)	18.02	52,481.48
101-42100-154 HRA/FLEX FEES	1,500.00	1,500.00	607.05	( 892.95)	40.47	1,138.15
<b>TOTAL PERSONAL SERVICES</b>	<b>1,970,553.00</b>	<b>1,984,053.00</b>	<b>709,983.02</b>	<b>( 1,274,069.98)</b>	<b>35.78</b>	<b>1,757,948.94</b>
<i>SUPPLIES</i>						
101-42100-201 OFFICE SUPPLIES - ACCESSORIES	3,300.00	3,300.00	489.15	( 2,810.85)	14.82	2,630.39
101-42100-202 DUPLICATING & COPYING SUPPLIES	1,500.00	1,500.00	341.94	( 1,158.06)	22.80	427.30
101-42100-209 SOFTWARE UPDATES	7,800.00	7,800.00	.00	( 7,800.00)	.00	1,194.16
101-42100-210 MISCELLANEOUS OPER SUPPLIES	7,000.00	7,000.00	968.56	( 6,031.44)	13.84	4,769.91
101-42100-212 GASOLINE/FUEL/LUB/ADDITTIVES	45,000.00	45,000.00	11,375.66	( 33,624.34)	25.28	32,784.51
101-42100-213 AMMUNITION	5,500.00	5,500.00	.00	( 5,500.00)	.00	5,119.92
101-42100-214 CRIME SCENE SUPPLIES	5,375.00	5,375.00	242.90	( 5,132.10)	4.52	1,270.12
101-42100-217 PROMOTIONAL EVENTS/MCGRUFF E	4,500.00	4,500.00	1,393.53	( 3,106.47)	30.97	2,461.36
101-42100-221 REPAIR & MAINT SUPP - VEH/EQ	18,500.00	18,500.00	3,051.44	( 15,448.56)	16.49	14,692.25
101-42100-231 UNIFORM ALLOWANCE	29,600.00	29,600.00	5,149.05	( 24,450.95)	17.40	20,101.55
101-42100-232 UNIFORMS-RESERVES	3,000.00	3,000.00	195.15	( 2,804.85)	6.51	2,031.65
101-42100-240 SMALL TOOLS AND MINOR EQUIP	16,000.00	16,000.00	5,472.33	( 10,527.67)	34.20	11,300.75
<b>TOTAL SUPPLIES</b>	<b>147,075.00</b>	<b>147,075.00</b>	<b>28,679.71</b>	<b>( 118,395.29)</b>	<b>19.50</b>	<b>98,783.87</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES AND CHARGES</i>						
101-42100-304 MISC PROFESSIONAL SERVICES	15,000.00	15,000.00	2,482.00 (	12,518.00)	16.55	3,839.25
101-42100-305 APPLICANT TESTING	1,700.00	1,700.00	.00 (	1,700.00)	.00	2,793.00
101-42100-313 IT MGMT & BACKUP	13,000.00	13,000.00	5,080.45 (	7,919.55)	39.08	11,256.99
101-42100-321 TELEPHONE/CELLULAR PHONES	14,500.00	14,500.00	5,504.79 (	8,995.21)	37.96	14,177.05
101-42100-322 POSTAGE	300.00	300.00	285.90 (	14.10)	95.30	280.30
101-42100-331 TRAVEL/MEALS/LODGING	5,000.00	5,000.00	1,090.40 (	3,909.60)	21.81	323.31
101-42100-334 MILEAGE REIMBURSEMENT	200.00	200.00	.00 (	200.00)	.00	85.60
101-42100-340 ADVERTISING	.00	630.00	628.51 (	1.49)	99.76	.00
101-42100-360 INSURANCE AND BONDS	36,000.00	35,370.00	.00 (	35,370.00)	.00	34,656.56
101-42100-381 ELECTRIC UTILITIES	6,100.00	6,100.00	1,568.18 (	4,531.82)	25.71	4,879.57
101-42100-383 GAS UTILITIES	4,000.00	4,000.00	1,871.41 (	2,128.59)	46.79	2,565.09
101-42100-391 POLICE-OLD MNDOT ELECTRIC	2,000.00	.00	.00	.00	.00	2,013.26
101-42100-392 POLICE-OLD MNDOT WATER/SEWER	1,500.00	.00	.00	.00	.00	1,173.57
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>99,300.00</b>	<b>95,800.00</b>	<b>18,511.64 (</b>	<b>77,288.36)</b>	<b>19.32</b>	<b>78,043.55</b>
<i>MISCELLANEOUS</i>						
101-42100-404 REPAIR & MAINT LABOR - VEH/EQ	10,000.00	10,000.00	333.90 (	9,666.10)	3.34	5,516.67
101-42100-409 MAINT CONTRACTS - OFFICE EQUIP	21,500.00	21,500.00	16,036.84 (	5,463.16)	74.59	18,052.20
101-42100-410 POLICE RESERVE ACTIVITY	1,500.00	1,500.00	.00 (	1,500.00)	.00	688.57
101-42100-411 POLICE-AUTO PAWN SERVICE	2,700.00	2,700.00	689.40 (	2,010.60)	25.53	2,248.20
101-42100-429 MNDOT FACILITY OPERATING COSTS	10,000.00	.00	.00	.00	.00	3,857.11
101-42100-433 DUES AND SUBSCRIPTIONS	6,700.00	6,700.00	4,933.84 (	1,766.16)	73.64	7,488.48
101-42100-440 SCHOOLS AND MEETINGS	12,000.00	12,000.00	6,470.00 (	5,530.00)	53.92	12,314.98
101-42100-489 OTHER CONTRACTED SERVICES	1,400.00	1,400.00	.00 (	1,400.00)	.00	5,461.40
<b>TOTAL MISCELLANEOUS</b>	<b>65,800.00</b>	<b>55,800.00</b>	<b>28,463.98 (</b>	<b>27,336.02)</b>	<b>51.01</b>	<b>55,627.61</b>
<b>TOTAL POLICE DEPARTMENT</b>	<b>2,282,728.00</b>	<b>2,282,728.00</b>	<b>785,638.35 (</b>	<b>1,497,089.65)</b>	<b>34.42</b>	<b>1,990,403.97</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>FIRE DEPARTMENT</b>						
<i>PERSONAL SERVICES</i>						
101-42200-101 FULL-TIME EMPLOYEES - REGULAR	76,877.00	76,877.00	32,785.60	( 44,091.40)	42.65	74,624.90
101-42200-103 PART-TIME EMPLOYEES - REGULAR	47,000.00	47,000.00	14,845.00	( 32,155.00)	31.59	45,760.00
101-42200-121 PERA (EMPLOYER)	12,569.00	12,569.00	5,311.27	( 7,257.73)	42.26	11,992.11
101-42200-122 FICA/MEDICARE (EMPLOYER)	9,530.00	9,530.00	1,844.75	( 7,685.25)	19.36	4,293.66
101-42200-131 MEDICAL/DENTAL/LIFE INS	16,649.00	16,649.00	7,993.35	( 8,655.65)	48.01	15,317.52
101-42200-132 FIRE LONGEVITY PAY	705.00	705.00	.00	( 705.00)	.00	.00
101-42200-133 DEDUCTIBLE CONTRIBUTION	1,200.00	1,200.00	.00	( 1,200.00)	.00	.00
101-42200-151 WORKERS' COMPENSATION PREMIU	36,061.00	36,061.00	8,425.93	( 27,635.07)	23.37	33,042.22
101-42200-154 HRA/FLEX FEES	100.00	100.00	40.45	( 59.55)	40.45	73.35
<b>TOTAL PERSONAL SERVICES</b>	<b>200,691.00</b>	<b>200,691.00</b>	<b>71,246.35</b>	<b>( 129,444.65)</b>	<b>35.50</b>	<b>185,103.76</b>
<i>SUPPLIES</i>						
101-42200-201 OFFICE SUPPLIES - ACCESSORIES	.00	.00	.00	.00	.00	533.45
101-42200-204 STATIONARY, FORMS AND ENVELOP	100.00	100.00	.00	( 100.00)	.00	.00
101-42200-210 MISCELLANEOUS OPER SUPPLIES	7,500.00	7,500.00	5,145.50	( 2,354.50)	68.61	9,598.02
101-42200-211 GRANT FUNDED SUPPLIES	.00	156.00	156.00	.00	100.00	5,887.00
101-42200-212 GASOLINE/FUEL/LUB/ADDITIVES	7,500.00	7,500.00	1,624.72	( 5,875.28)	21.66	6,102.91
101-42200-215 SHOP MAINTENANCE SUPPLIES	200.00	200.00	.00	( 200.00)	.00	8.99
101-42200-221 REPAIR & MAINT SUPP - VEH/EQ	7,000.00	7,000.00	1,632.90	( 5,367.10)	23.33	8,653.28
101-42200-223 REPAIR & MAINT SUPP - BLDGS	100.00	187.00	186.47	( .53)	99.72	393.83
101-42200-231 UNIFORM ALLOWANCE	13,000.00	13,000.00	11,599.95	( 1,400.05)	89.23	10,396.33
101-42200-232 UNIFORM ALLOWANCE GRANT FUND	.00	1,500.00	1,500.00	.00	100.00	.00
101-42200-240 FIRE DEPT SMALL TOOLS	7,000.00	7,000.00	2,841.79	( 4,358.21)	37.74	1,161.68
101-42200-241 SMALL TOOLS GRANT FUNDED	.00	1,834.00	1,833.84	( .16)	99.99	.00
<b>TOTAL SUPPLIES</b>	<b>42,400.00</b>	<b>45,977.00</b>	<b>26,321.17</b>	<b>( 19,655.83)</b>	<b>57.25</b>	<b>42,735.49</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-42200-304 MISC PROFESSIONAL SERVICES	7,500.00	7,500.00	7,130.45	( 369.55)	95.07	8,736.60
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	3,000.00	3,000.00	1,129.05	( 1,870.95)	37.64	2,483.91
101-42200-321 TELEPHONE/CELLULAR PHONES	900.00	900.00	575.10	( 324.90)	63.90	1,345.23
101-42200-331 TRAVEL/MEALS/LODGING	750.00	1,600.00	1,532.48	( 67.52)	95.78	681.75
101-42200-334 MILEAGE REIMBURSEMENT	500.00	500.00	158.05	( 341.95)	31.61	.00
101-42200-340 ADVERTISING	200.00	200.00	.00	( 200.00)	.00	758.77
101-42200-360 INSURANCE AND BONDS	9,000.00	9,000.00	.00	( 9,000.00)	.00	7,223.00
101-42200-381 ELECTRIC UTILITIES	16,000.00	16,000.00	4,236.63	( 11,763.37)	26.48	13,374.09
101-42200-382 WATER/WASTEWATER UTILITIES	650.00	650.00	104.71	( 545.29)	16.11	409.26
101-42200-383 GAS UTILITIES	7,000.00	7,000.00	2,994.66	( 4,005.34)	42.78	2,812.98
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>55,500.00</b>	<b>56,350.00</b>	<b>17,861.13</b>	<b>( 38,488.87)</b>	<b>31.70</b>	<b>47,825.59</b>

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

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-42200-401 REPAIR & MAINT LABOR - BLDGS	1,500.00	1,500.00	.00	( 1,500.00)	.00	330.00
101-42200-404 REPAIR & MAINT LABOR - VEH/EQ	1,500.00	1,500.00	413.65	( 1,086.35)	27.58	2,965.21
101-42200-433 DUES AND SUBSCRIPTIONS	1,300.00	1,300.00	937.00	( 363.00)	72.08	3,117.00
101-42200-440 SCHOOLS AND MEETINGS	8,000.00	8,000.00	647.19	( 7,352.81)	8.09	1,080.35
101-42200-441 GRANT FUNDED SCHOOLS	.00	2,155.00	2,155.00	.00	100.00	4,132.07
<i>TOTAL MISCELLANEOUS</i>	<u>12,300.00</u>	<u>14,455.00</u>	<u>4,152.84</u>	<u>( 10,302.16)</u>	<u>28.73</u>	<u>11,624.63</u>
<b>TOTAL FIRE DEPARTMENT</b>	<u><u>310,891.00</u></u>	<u><u>317,473.00</u></u>	<u><u>119,581.49</u></u>	<u><u>( 197,891.51)</u></u>	<u><u>37.67</u></u>	<u><u>287,289.47</u></u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>EMERGENCY MANAGEMENT</b>						
<i>SUPPLIES</i>						
101-42300-201 OFFICE SUPPLIES	500.00	500.00	.00	( 500.00)	.00	.00
101-42300-202 DUPLICATING & COPYING SUPPLIES	500.00	500.00	.00	( 500.00)	.00	.00
101-42300-209 SOFTWARE UPDATES	500.00	500.00	.00	( 500.00)	.00	.00
101-42300-210 MISCELLANEOUS OPER SUPPLIES	500.00	500.00	145.44	( 354.56)	29.09	2,157.00
101-42300-240 SMALL TOOLS AND MINOR EQUIP	3,000.00	3,000.00	1,955.00	( 1,045.00)	65.17	3,350.07
<b>TOTAL SUPPLIES</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>2,100.44</b>	<b>( 2,899.56)</b>	<b>42.01</b>	<b>5,507.07</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-42300-304 MISC PROF SERVICES	500.00	260.00	.00	( 260.00)	.00	540.00
101-42300-321 TELEPHONE	200.00	.00	.00	.00	.00	.00
101-42300-331 TRAVEL/MEALS/LODGING	500.00	500.00	40.97	( 459.03)	8.19	289.98
101-42300-340 ADVERTISING	.00	195.00	195.00	.00	100.00	.00
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>1,200.00</b>	<b>955.00</b>	<b>235.97</b>	<b>( 719.03)</b>	<b>24.71</b>	<b>829.98</b>
<i>MISCELLANEOUS</i>						
101-42300-433 DUES AND SUBSCRIPTIONS	.00	965.00	965.00	.00	100.00	130.00
101-42300-440 SCHOOLS AND MEETINGS	1,500.00	540.00	.00	( 540.00)	.00	42.00
101-42300-489 OTHER CONTRACTED SERVICES	.00	240.00	240.00	.00	100.00	1,353.51
<b>TOTAL MISCELLANEOUS</b>	<b>1,500.00</b>	<b>1,745.00</b>	<b>1,205.00</b>	<b>( 540.00)</b>	<b>69.05</b>	<b>1,525.51</b>
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>7,700.00</b>	<b>7,700.00</b>	<b>3,541.41</b>	<b>( 4,158.59)</b>	<b>45.99</b>	<b>7,862.56</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>ANIMAL CONTROL</u>							
<i>OTHER SERVICES &amp; CHARGES</i>							
101-42700-310	ANIMAL CONTROL SERVICES	5,500.00	5,500.00	2,000.00	( 3,500.00)	36.36	4,879.13
	<i>TOTAL OTHER SERVICES &amp; CHARG</i>	5,500.00	5,500.00	2,000.00	( 3,500.00)	36.36	4,879.13
	<b>TOTAL ANIMAL CONTROL</b>	<b>5,500.00</b>	<b>5,500.00</b>	<b>2,000.00</b>	<b>( 3,500.00)</b>	<b>36.36</b>	<b>4,879.13</b>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>STREETS</b>						
<i>PERSONAL SERVICES</i>						
101-43001-101 FULL-TIME EMPLOYEES - REGULAR	551,997.00	549,497.00	234,862.92	( 314,634.08)	42.74	535,891.70
101-43001-102 FULL-TIME EMPLOYEES - OVERTIME	3,000.00	3,000.00	2,303.54	( 696.46)	76.78	3,362.61
101-43001-104 TEMP/SEAS EMPLOYEES REGULAR	12,684.00	12,684.00	735.88	( 11,948.12)	5.80	14,266.42
101-43001-105 TEMP/SEAS EMPLOYEES - OVERTIME	.00	.00	7.61	7.61	.00	.00
101-43001-110 HOURS WORKED HOLIDAY	.00	2,500.00	429.30	( 2,070.70)	17.17	2,173.93
101-43001-111 OVERTIME-SNOWPLOWING	24,000.00	55,000.00	43,921.50	( 11,078.50)	79.86	19,286.02
101-43001-112 OVERTIME MOSQUITO SPRAYING	3,000.00	3,000.00	411.96	( 2,588.04)	13.73	674.56
101-43001-121 PERA (EMPLOYER)	45,247.00	45,247.00	21,048.72	( 24,198.28)	46.52	41,560.91
101-43001-122 FICA/MEDICARE (EMPLOYER)	47,122.00	47,122.00	21,016.23	( 26,105.77)	44.60	42,531.66
101-43001-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	160,934.00	160,934.00	67,888.15	( 93,045.85)	42.18	126,031.14
101-43001-132 STREETS LONGEVITY PAY	21,290.00	21,290.00	.00	( 21,290.00)	.00	.00
101-43001-133 STREETS INS DEDUCTIBLE CONTRIB	11,600.00	11,600.00	2,973.89	( 8,626.31)	25.64	5,423.03
101-43001-151 WORKERS' COMPENSATION PREMIU	58,737.00	58,737.00	13,040.77	( 45,696.23)	22.20	46,124.15
101-43001-154 HRA/FLEX FEES	700.00	700.00	350.55	( 349.45)	50.08	635.45
<b>TOTAL PERSONAL SERVICES</b>	<b>940,311.00</b>	<b>971,311.00</b>	<b>408,990.82</b>	<b>( 562,320.18)</b>	<b>42.11</b>	<b>837,961.58</b>
<i>SUPPLIES</i>						
101-43001-201 OFFICE SUPPLIES-ACCESSORIES	1,000.00	1,000.00	16.66	( 983.34)	1.67	1,275.96
101-43001-202 DUPLICATING AND COPYING SUPPLI	100.00	100.00	.00	( 100.00)	.00	58.98
101-43001-204 STATIONERY, FORMS & ENVELOPES	100.00	100.00	.00	( 100.00)	.00	.00
101-43001-209 SOFTWARE UPDATES	750.00	750.00	.00	( 750.00)	.00	544.00
101-43001-210 MISCELLANEOUS OPER SUPPLIES	12,000.00	12,000.00	2,742.07	( 9,257.93)	22.85	8,526.25
101-43001-212 GASOLINE/FUEL/LUB/ADDITIVES	30,000.00	27,000.00	18,460.57	( 8,539.43)	68.37	22,552.00
101-43001-215 SHOP MAINTENANCE SUPPLIES	1,000.00	1,000.00	.00	( 1,000.00)	.00	870.51
101-43001-219 SNOW REMOVAL MATERIALS	60,000.00	60,000.00	28,467.77	( 31,532.23)	47.45	51,587.36
101-43001-221 REPAIR & MAINT SUPP-VEH/EQ	45,000.00	45,000.00	25,599.87	( 19,400.33)	56.89	52,379.88
101-43001-224 REPAIR & MAINT-INFRASTRUCTURE	15,000.00	15,000.00	1,739.81	( 13,260.19)	11.60	11,005.90
101-43001-226 SIGNS	6,000.00	6,000.00	4,120.71	( 1,879.29)	68.68	4,484.20
101-43001-240 SMALL TOOLS AND MINOR EQUIP	5,000.00	5,000.00	4,374.00	( 626.00)	87.48	5,335.79
<b>TOTAL SUPPLIES</b>	<b>175,950.00</b>	<b>172,950.00</b>	<b>85,521.26</b>	<b>( 87,428.74)</b>	<b>49.45</b>	<b>158,620.83</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-43001-304 MISC PROFESSIONAL FEES	5,000.00	4,000.00	1,640.14	( 2,359.86)	41.00	2,283.68
101-43001-313 IT MGMT & BACKUP	8,000.00	4,000.00	1,129.05	( 2,870.95)	28.23	2,523.91
101-43001-321 TELEPHONE/CELLULAR PHONES	6,000.00	12,000.00	4,203.71	( 7,796.29)	35.03	12,331.05
101-43001-331 TRAVEL/MEALS/LODGING	500.00	500.00	.00	( 500.00)	.00	53.50
101-43001-340 ADVERTISING	400.00	400.00	.00	( 400.00)	.00	.00
101-43001-360 INSURANCE AND BONDS	20,000.00	16,000.00	.00	( 16,000.00)	.00	15,601.54
101-43001-381 ELECTRIC UTILITIES	400.00	400.00	127.00	( 273.00)	31.75	362.50
101-43001-382 WATER/WASTEWATER UTILITIES	800.00	800.00	192.02	( 607.98)	24.00	564.52
101-43001-384 REFUSE HAULING	8,000.00	4,000.00	1,095.95	( 2,904.05)	27.40	2,871.32
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>49,100.00</b>	<b>42,100.00</b>	<b>8,387.87</b>	<b>( 33,712.13)</b>	<b>19.92</b>	<b>36,592.02</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>MISCELLANEOUS</i>						
101-43001-404 REPAIR & MAINT LABOR-VEH/EQ	4,000.00	4,000.00	530.90 (	3,469.10)	13.27	100.00
101-43001-405 EMERG MGMT REP & MAINT	500.00	500.00	.00 (	500.00)	.00	.00
101-43001-406 PAINTING AND STRIPING	18,000.00	18,000.00	.00 (	18,000.00)	.00	14,964.51
101-43001-407 BRIDGE REPAIR	.00	14,000.00	12,000.00 (	2,000.00)	85.71	.00
101-43001-413 BNSF PARKING LEASE	3,000.00	3,000.00	.00 (	3,000.00)	.00	2,918.41
101-43001-414 EQUIPMENT RENTAL	.00	12,000.00	12,000.00	.00	100.00	6,000.00
101-43001-417 RENTALS - UNIFORMS	9,000.00	8,000.00	2,600.85 (	5,399.15)	32.51	6,497.72
101-43001-430 MISCELLANEOUS	2,500.00	2,000.00	39.99 (	1,960.01)	2.00	.00
101-43001-433 DUES AND SUBSCRIPTIONS	1,200.00	1,200.00	454.25 (	745.75)	37.85	644.70
101-43001-440 SCHOOLS AND MEETINGS	1,000.00	1,500.00	1,300.00 (	200.00)	86.67	1,195.00
101-43001-444 INSECT CONTROL	8,000.00	8,000.00	4,549.20 (	3,450.80)	56.87	5,523.00
101-43001-445 DISEASED TREE PROGRAM	13,000.00	13,000.00	.00 (	13,000.00)	.00	5,292.00
101-43001-446 WEED CONTROL	3,000.00	3,000.00	651.49 (	2,348.51)	21.72	2,612.34
101-43001-447 DOWNTOWN DECORATIONS	7,000.00	7,000.00	.00 (	7,000.00)	.00	6,801.05
101-43001-451 TOWNSHIP PAVEMENT ASSESSMENT	.00	.00	.00	.00	.00	13,491.72
101-43001-489 OTHER CONTRACTED SERVICES	12,000.00	12,000.00	11,551.84 (	448.16)	96.27	6,768.51
<i>TOTAL MISCELLANEOUS</i>	<u>82,200.00</u>	<u>107,200.00</u>	<u>45,678.52 (</u>	<u>61,521.48)</u>	<u>42.61</u>	<u>72,808.96</u>
<b>TOTAL STREETS</b>	<u><u>1,247,561.00</u></u>	<u><u>1,293,561.00</u></u>	<u><u>548,578.47 (</u></u>	<u><u>744,982.53)</u></u>	<u><u>42.41</u></u>	<u><u>1,105,983.39</u></u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>STREET LIGHTING</u>							
<i>SUPPLIES</i>							
101-43160-238	REPAIR & MAINT SUPP - INFRASTR	.00	.00	.00	.00	.00	12,743.89
	<i>TOTAL SUPPLIES</i>	.00	.00	.00	.00	.00	12,743.89
<i>OTHER SERVICES &amp; CHARGES</i>							
101-43160-381	ELECTRIC UTILITIES	.00	.00	.00	.00	.00	165,823.78
	<i>TOTAL OTHER SERVICES &amp; CHARG</i>	.00	.00	.00	.00	.00	165,823.78
<i>MISCELLANEOUS</i>							
101-43160-402	SIGNAL LIGHT REPAIRS	.00	.00	.00	.00	.00	8,100.00
	<i>TOTAL MISCELLANEOUS</i>	.00	.00	.00	.00	.00	8,100.00
	<b>TOTAL STREET LIGHTING</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>186,667.67</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>MAINTENANCE BUILDING</b>						
<i>SUPPLIES</i>						
101-43170-215 SHOP MAINTENANCE SUPPLIES	500.00	500.00	.00	( 500.00)	.00	143.59
<i>TOTAL SUPPLIES</i>	500.00	500.00	.00	( 500.00)	.00	143.59
<i>OTHER SERVICES AND CHARGES</i>						
101-43170-381 ELECTRIC UTILITIES	3,000.00	2,500.00	891.88	( 1,608.12)	35.68	2,321.99
101-43170-382 WATER/WASTEWATER UTILITIES	2,000.00	2,500.00	650.95	( 1,849.05)	26.04	1,501.50
101-43170-383 GAS UTILITIES	12,000.00	10,000.00	9,800.10	( 199.90)	98.00	9,133.74
<i>TOTAL OTHER SERVICES AND CHA</i>	17,000.00	15,000.00	11,342.93	( 3,657.07)	75.62	12,957.23
<i>MISCELLANEOUS</i>						
101-43170-401 REPAIR & MAINT LABOR - BLDGS	1,500.00	1,500.00	.00	( 1,500.00)	.00	1,500.00
101-43170-430 MISCELLANEOUS	1,000.00	500.00	.00	( 500.00)	.00	.00
<i>TOTAL MISCELLANEOUS</i>	2,500.00	2,000.00	.00	( 2,000.00)	.00	1,500.00
<b>TOTAL MAINTENANCE BUILDING</b>	<b>20,000.00</b>	<b>17,500.00</b>	<b>11,342.93</b>	<b>( 6,157.07)</b>	<b>64.82</b>	<b>14,600.82</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>ICE RINK</b>						
<i>PERSONAL SERVICES</i>						
101-45127-104 TEMP/SEAS EMPLOYEES - REGULAR	7,917.00	4,917.00	931.26	( 3,985.74)	18.94	998.41
101-45127-121 PERA (EMPLOYER)	.00	20.00	9.13	( 10.87)	45.65	.00
101-45127-122 FICA/MEDICARE (EMPLOYER)	606.00	306.00	70.15	( 235.85)	22.92	76.37
101-45127-151 WORKERS' COMPENSATION PREMIU	437.00	137.00	41.35	( 95.65)	30.18	.00
<i>TOTAL PERSONAL SERVICES</i>	<i>8,960.00</i>	<i>5,380.00</i>	<i>1,051.89</i>	<i>( 4,328.11)</i>	<i>19.55</i>	<i>1,074.78</i>
<i>SUPPLIES</i>						
101-45127-210 MISCELLANEOUS OPER SUPPLIES	1,000.00	1,000.00	825.98	( 174.02)	82.60	1,966.47
101-45127-215 SHOP MAINTENANCE SUPPLIES	300.00	300.00	.00	( 300.00)	.00	.00
101-45127-221 REPAIR & MAINT SUPP - VEH/EQ	2,500.00	2,500.00	104.99	( 2,395.01)	4.20	5,466.24
101-45127-223 REPAIR & MAINT SUPP - BLDGS	500.00	500.00	352.32	( 147.68)	70.46	436.41
<i>TOTAL SUPPLIES</i>	<i>4,300.00</i>	<i>4,300.00</i>	<i>1,283.29</i>	<i>( 3,016.71)</i>	<i>29.84</i>	<i>7,869.12</i>
<i>OTHER SERVICES AND CHARGES</i>						
101-45127-321 TELEPHONE/CELLULAR PHONES	.00	1,500.00	300.00	( 1,200.00)	20.00	1,157.81
101-45127-360 INSURANCE AND BONDS	2,500.00	1,000.00	.00	( 1,000.00)	.00	.00
101-45127-381 ELECTRIC UTILITIES	55,000.00	55,000.00	31,101.94	( 23,898.06)	56.55	50,759.76
101-45127-382 WATER/WASTEWATER UTILITIES	1,000.00	1,000.00	542.71	( 457.29)	54.27	625.69
101-45127-383 GAS UTILITIES	6,000.00	6,000.00	1,146.28	( 4,853.72)	19.10	4,054.26
<i>TOTAL OTHER SERVICES AND CHA</i>	<i>64,500.00</i>	<i>64,500.00</i>	<i>33,090.93</i>	<i>( 31,409.07)</i>	<i>51.30</i>	<i>56,597.52</i>
<i>MISCELLANEOUS</i>						
101-45127-401 REPAIR & MAINT LABOR - BLDGS	1,000.00	1,000.00	589.00	( 411.00)	58.90	1,868.00
101-45127-415 RENTALS - OTHER EQUIPMENT	500.00	600.00	593.57	( 6.43)	98.93	442.14
101-45127-430 MISCELLANEOUS	500.00	500.00	.00	( 500.00)	.00	.00
<i>TOTAL MISCELLANEOUS</i>	<i>2,000.00</i>	<i>2,100.00</i>	<i>1,182.57</i>	<i>( 917.43)</i>	<i>56.31</i>	<i>2,310.14</i>
<b>TOTAL ICE RINK</b>	<b>79,760.00</b>	<b>76,280.00</b>	<b>36,608.68</b>	<b>( 39,671.32)</b>	<b>47.99</b>	<b>67,851.56</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>PARKS &amp; RECREATION</b>						
<i>PERSONAL SERVICES</i>						
101-45200-101 FULL-TIME EMPLOYEES - REGULAR	117,737.00	117,737.00	49,859.20	( 67,877.80)	42.35	114,808.47
101-45200-102 FULL-TIME EMPLOYEES - OVERTIME	1,000.00	1,000.00	602.40	( 397.60)	60.24	193.66
101-45200-104 TEMP/SEAS EMPLOYEES - REGULAR	19,027.00	22,027.00	586.86	( 21,440.14)	2.66	6,925.67
101-45200-105 TEMP/SEAS EMPLOYEES - OVERTIME	.00	.00	7.61	7.61	.00	.00
101-45200-112 PARKS & REC COMM STIPENDS	3,000.00	3,000.00	525.00	( 2,475.00)	17.50	1,245.00
101-45200-121 PERA (EMPLOYER)	8,978.00	8,978.00	3,784.64	( 5,193.36)	42.15	8,519.65
101-45200-122 FICA/MEDICARE (EMPLOYER)	10,843.00	11,143.00	3,806.13	( 7,336.87)	34.16	8,990.65
101-45200-131 MEDICAL/DENTAL/LIFE	33,323.00	33,323.00	15,980.90	( 17,342.10)	47.96	30,630.40
101-45200-132 PARKS LONGEVITY PAY	1,975.00	1,975.00	.00	( 1,975.00)	.00	.00
101-45200-133 PARKS INSUR DEDUCTIBLE CONTRIB	2,400.00	2,400.00	1,341.31	( 1,058.69)	55.89	2,598.13
101-45200-151 WORKERS' COMPENSATION PREMIU	7,663.00	7,663.00	1,660.02	( 6,002.98)	21.66	6,045.76
101-45200-154 HRA/FLEX FEES	200.00	200.00	81.00	( 119.00)	40.50	146.80
<b>TOTAL PERSONAL SERVICES</b>	<b>206,146.00</b>	<b>209,446.00</b>	<b>78,235.07</b>	<b>( 131,210.93)</b>	<b>37.35</b>	<b>180,104.19</b>
<i>SUPPLIES</i>						
101-45200-210 MISCELLANEOUS OPER SUPPLIES	3,500.00	3,500.00	2,530.00	( 970.00)	72.29	5,834.98
101-45200-212 GASOLINE/FUEL/LUB/ADDITIVES	6,000.00	6,000.00	2,963.47	( 3,036.53)	49.39	6,789.35
101-45200-221 REPAIR & MAINT SUPP - VEH/EQ	6,000.00	6,000.00	2,405.27	( 3,594.73)	40.09	7,645.77
101-45200-223 REPAIR & MAINT SUPP - BLDG/INF	5,000.00	5,000.00	4,426.15	( 573.85)	88.52	8,752.02
101-45200-226 SIGNS	1,000.00	1,000.00	777.65	( 222.35)	77.77	.00
101-45200-227 CITY PARK LIGHT POLE PROJECT	.00	.00	.00	.00	.00	8,333.77
101-45200-230 MASTER GARDENERS SUPPLIES	300.00	300.00	.00	( 300.00)	.00	665.09
101-45200-240 SMALL TOOLS & MINOR EQUIP	500.00	500.00	358.85	( 141.15)	71.77	888.14
<b>TOTAL SUPPLIES</b>	<b>22,300.00</b>	<b>22,300.00</b>	<b>13,461.39</b>	<b>( 8,838.61)</b>	<b>60.36</b>	<b>38,909.12</b>
<i>OTHER SERVICES AND CHARGES</i>						
101-45200-304 PROFESSIONAL SERV-PARK STUDY	.00	.00	285.00	285.00	.00	447.00
101-45200-305 PARK CONTRACTED SERVICES	500.00	500.00	288.22	( 211.78)	57.64	5,266.00
101-45200-321 TELEPHONE/CELLULAR PHONES	500.00	500.00	.00	( 500.00)	.00	.00
101-45200-340 ADVERTISING	350.00	350.00	.00	( 350.00)	.00	.00
101-45200-351 LEGAL NOTICES/ORD PUBLISHING	200.00	200.00	.00	( 200.00)	.00	.00
101-45200-360 INSURANCE AND BONDS	20,000.00	19,300.00	.00	( 19,300.00)	.00	18,051.16
101-45200-381 ELECTRIC UTILITIES	24,000.00	24,000.00	2,083.83	( 21,916.17)	8.68	25,056.42
101-45200-382 WATER/WASTEWATER UTILITIES	1,700.00	1,700.00	209.05	( 1,490.95)	12.30	3,125.70
<b>TOTAL OTHER SERVICES AND CHA</b>	<b>47,250.00</b>	<b>46,550.00</b>	<b>2,866.10</b>	<b>( 43,683.90)</b>	<b>6.16</b>	<b>51,946.28</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	1,500.00	1,500.00	325.00	( 1,175.00)	21.67	2,265.23
101-45200-415 RENTALS - OTHER EQUIPMENT	6,000.00	6,000.00	994.25	( 5,005.75)	16.57	6,091.79
101-45200-417 RENTALS - UNIFORMS	.00	700.00	274.17	( 425.83)	39.17	648.51
101-45200-430 MISCELLANEOUS	500.00	500.00	.00	( 500.00)	.00	77.69
101-45200-440 SCHOOLS AND MEETINGS	100.00	100.00	.00	( 100.00)	.00	.00
101-45200-445 WEED CONTROL AND FERTILIZER	14,000.00	14,000.00	223.00	( 13,777.00)	1.59	9,470.40
101-45200-485 PROPERTY TAXES	.00	.00	.00	.00	.00	1,639.00
101-45200-486 SUMMER RECREATION	2,000.00	2,000.00	.00	( 2,000.00)	.00	.00
101-45200-488 LIBRARY EXPENSES	26,000.00	26,000.00	9,734.97	( 16,265.03)	37.44	22,233.08
101-45200-489 SENIOR ACTIVITY CENTER EXP	.00	.00	.00	.00	.00	225.00
101-45200-493 YOGA GRANT FOR HERITAGE GRPAR	500.00	500.00	.00	( 500.00)	.00	840.00
101-45200-495 SKI TRAIL MAINTENANCE AGREEMEN	4,500.00	4,500.00	.00	( 4,500.00)	.00	3,075.00
101-45200-496 PARKS ARTS & PROGRAMMING	20,000.00	20,000.00	1,516.60	( 18,483.40)	7.58	20,899.35
101-45200-497 ISANTI CO MASTER TRAIL CONTRIB	.00	.00	.00	.00	.00	1,000.00
101-45200-498 PICKLEBALL GRANT EXPENDITURES	.00	.00	.00	.00	.00	2,052.00
<i>TOTAL MISCELLANEOUS</i>	75,100.00	75,800.00	13,067.99	( 62,732.01)	17.24	70,517.05
<b>TOTAL PARKS &amp; RECREATION</b>	<b>350,796.00</b>	<b>354,096.00</b>	<b>107,630.55</b>	<b>( 246,465.45)</b>	<b>30.40</b>	<b>341,476.64</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	771,886.00	771,886.00	.00	( 771,886.00)	.00	1,665,785.00
	<i>TOTAL TRANSFERS</i>	<u>771,886.00</u>	<u>771,886.00</u>	<u>.00</u>	<u>( 771,886.00)</u>	<u>.00</u>	<u>1,665,785.00</u>
	TOTAL TRANSFERS OUT	<u>771,886.00</u>	<u>771,886.00</u>	<u>.00</u>	<u>( 771,886.00)</u>	<u>.00</u>	<u>1,665,785.00</u>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 101 - GENERAL FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	6,525,906.00	6,619,808.00	2,217,509.30			7,131,018.52
NET REVENUES OVER EXPENDITURE	.00	( 44,000.00)	( 1,780,642.21)			81,858.35

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>REVENUE</b>						
CHARGES FOR SERVICES	65,000.00	65,000.00	44,351.24	20,648.76	68.23	80,230.25
OTHER	200.00	200.00	.00	200.00	.00	355.88
<b>TOTAL FUND REVENUE</b>	<b>65,200.00</b>	<b>65,200.00</b>	<b>44,351.24</b>	<b>20,848.76</b>	<b>68.02</b>	<b>80,586.13</b>
<b>EXPENDITURES</b>						
AIRPORT OPERATING						
AIRPORT OPERATING	62,200.00	62,200.00	27,483.29	34,716.71	44.19	60,788.60
TRANSFERS OUT	3,000.00	3,000.00	.00	3,000.00	.00	15,000.00
<b>TOTAL AIRPORT OPERATING</b>	<b>65,200.00</b>	<b>65,200.00</b>	<b>27,483.29</b>	<b>37,716.71</b>	<b>42.15</b>	<b>75,788.60</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>65,200.00</b>	<b>65,200.00</b>	<b>27,483.29</b>	<b>37,716.71</b>	<b>42.15</b>	<b>75,788.60</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>.00</b>	<b>.00</b>	<b>16,867.95</b>	<b>( 16,867.95)</b>		<b>4,797.53</b>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>CHARGES FOR SERVICES</u>						
211-34920 HANGER LEASE & TIE DOWN FEES	9,000.00	9,000.00	11,346.16	( 2,346.16)	126.07	9,306.64
211-34921 MAINT REIMBURSEMENT - STATE	21,000.00	21,000.00	12,111.35	8,888.65	57.67	24,733.00
211-34925 AIRPLANE FUEL SALES	35,000.00	35,000.00	20,893.73	14,106.27	59.70	46,190.61
<b>TOTAL CHARGES FOR SERVICES</b>	<b>65,000.00</b>	<b>65,000.00</b>	<b>44,351.24</b>	<b>20,648.76</b>	<b>68.23</b>	<b>80,230.25</b>
<u>OTHER</u>						
211-36210 INTEREST EARNINGS	200.00	200.00	.00	200.00	.00	355.88
<b>TOTAL OTHER</b>	<b>200.00</b>	<b>200.00</b>	<b>.00</b>	<b>200.00</b>	<b>.00</b>	<b>355.88</b>
<b>TOTAL FUND REVENUE</b>	<b>65,200.00</b>	<b>65,200.00</b>	<b>44,351.24</b>			<b>80,586.13</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>AIRPORT OPERATING</b>						
<i>SUPPLIES</i>						
211-49000-210 MISCELLANEOUS OPER SUPPLIES	1,000.00	1,000.00	71.04	( 928.96)	7.10	471.20
211-49000-212 GASOLINE/FUEL/ADDATIVES	1,000.00	1,000.00	.00	( 1,000.00)	.00	.00
211-49000-215 SHOP MAINTENANCE SUPPLIES	500.00	500.00	2,753.26	2,253.26	550.65	.00
211-49000-221 REPAIR/MAINT VEHICLES & EQUIP	5,000.00	5,000.00	10.60	( 4,989.40)	.21	2,408.04
211-49000-223 REPAIR & MAINT SUPP - BLDGS	500.00	500.00	.00	( 500.00)	.00	777.82
211-49000-226 SIGNS	200.00	200.00	.00	( 200.00)	.00	.00
211-49000-228 REPAIR & MAINT SUPP - INFRAST	2,500.00	2,500.00	.00	( 2,500.00)	.00	315.02
211-49000-251 AIRPLANE FUEL COST OF SALES	31,000.00	31,000.00	18,381.68	( 12,618.32)	59.30	39,845.16
<b>TOTAL SUPPLIES</b>	<b>41,700.00</b>	<b>41,700.00</b>	<b>21,216.58</b>	<b>( 20,483.42)</b>	<b>50.88</b>	<b>43,817.24</b>
<i>OTHER SERVICES &amp; CHARGES</i>						
211-49000-304 LEGAL FEES	150.00	150.00	.00	( 150.00)	.00	1,368.32
211-49000-321 TELEPHONE/CELLULAR PHONES	1,500.00	1,500.00	580.19	( 919.81)	38.68	1,438.79
211-49000-331 TRAVEL/MEALS/LODGING	500.00	500.00	.00	( 500.00)	.00	208.47
211-49000-334 MILEAGE REIMBURSEMENT	.00	.00	.00	.00	.00	128.40
211-49000-351 LEGAL NOTICES/ORD PUBLISHING	100.00	100.00	67.06	( 32.94)	67.06	21.37
211-49000-360 INSURANCE AND BONDS	3,800.00	3,800.00	.00	( 3,800.00)	.00	3,070.35
211-49000-381 ELECTRIC UTILITIES	6,000.00	6,000.00	2,398.33	( 3,601.67)	39.97	6,328.74
211-49000-383 GAS UTILITIES	.00	.00	.00	.00	.00	719.60
<b>TOTAL OTHER SERVICES &amp; CHARG</b>	<b>12,050.00</b>	<b>12,050.00</b>	<b>3,045.58</b>	<b>( 9,004.42)</b>	<b>25.27</b>	<b>13,284.04</b>
<i>MISCELLANEOUS</i>						
211-49000-401 REPAIR & MAINT LABOR - BLDGS	1,500.00	1,500.00	800.00	( 700.00)	53.33	.00
211-49000-403 REPAIR & MAINT LABOR - INFRAST	3,000.00	3,000.00	.00	( 3,000.00)	.00	.00
211-49000-404 REPAIR & MAINT LABOR - VEH/EQ	1,000.00	1,000.00	.00	( 1,000.00)	.00	1,032.88
211-49000-430 MISCELLANEOUS	2,000.00	2,000.00	702.13	( 1,297.87)	35.11	1,745.44
211-49000-431 UNCOLLECTIBLE ACCOUNT EXPENS	.00	.00	299.00	299.00	.00	.00
211-49000-433 DUES AND SUBSCRIPTIONS	150.00	150.00	25.00	( 125.00)	16.67	284.00
211-49000-440 SCHOOLS AND MEETINGS	300.00	300.00	.00	( 300.00)	.00	225.00
211-49000-441 MPCA PERMITS	.00	.00	400.00	400.00	.00	400.00
211-49000-489 OTHER CONTRACTED SERVICES	500.00	500.00	995.00	495.00	199.00	.00
<b>TOTAL MISCELLANEOUS</b>	<b>8,450.00</b>	<b>8,450.00</b>	<b>3,221.13</b>	<b>( 5,228.87)</b>	<b>38.12</b>	<b>3,687.32</b>
<b>TOTAL AIRPORT OPERATING</b>	<b>62,200.00</b>	<b>62,200.00</b>	<b>27,483.29</b>	<b>( 34,716.71)</b>	<b>44.19</b>	<b>60,788.60</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>TRANSFERS OUT</u>						
<i>TRANSFERS</i>						
211-49300-720 TRANSFERS OUT - OPERATING	3,000.00	3,000.00	.00	( 3,000.00)	.00	15,000.00
<i>TOTAL TRANSFERS</i>	3,000.00	3,000.00	.00	( 3,000.00)	.00	15,000.00
<b>TOTAL TRANSFERS OUT</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>.00</b>	<b>( 3,000.00)</b>	<b>.00</b>	<b>15,000.00</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 211 - AIRPORT OPERATING FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	65,200.00	65,200.00	27,483.29			75,788.60
NET REVENUES OVER EXPENDITURE	.00	.00	16,867.95			4,797.53

**CITY OF CAMBRIDGE**  
**REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUNDS 303-397 - DEBT SERVICE**

		ADOPTED BUDGET	AMENDED BUDGET	UNUSED/ YTD ACTUAL	% OF UNEARNED
<u>PROPERTY TAX</u>					
31010	CURRENT	665,755.00	665,755.00	.00	665,755.00
		<u>665,755.00</u>	<u>665,755.00</u>	<u>.00</u>	<u>665,755.00</u>
<u>SPECIAL ASSESSMENTS</u>					
36100	PREPAID	5,850.00	5,850.00	38,094.58	( 32,244.58)
36101/36102	"PRINCIPAL, INT & PENALTIES"	343,166.00	343,166.00	.00	343,166.00
		<u>349,016.00</u>	<u>349,016.00</u>	<u>38,094.58</u>	<u>310,921.42</u>
<u>OTHER FINANCING SOURCES</u>					
36210	INTEREST EARNINGS	1,500.00	1,500.00	.00	1,500.00
		<u>1,500.00</u>	<u>1,500.00</u>	<u>.00</u>	<u>1,500.00</u>
<u>TRANSFERS</u>					
39200-39204	GENERAL FUND TRANSFER IN	2,233.00	2,233.00	.00	2,233.00
		<u>2,233.00</u>	<u>2,233.00</u>	<u>.00</u>	<u>2,233.00</u>
	TOTAL REVENUE	<u>1,018,504.00</u>	<u>1,018,504.00</u>	<u>38,094.58</u>	<u>980,409.42</u>

**CITY OF CAMBRIDGE**  
**EXPENSES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUNDS 303-397 - DEBT SERVICE**

		ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
<u>DEBT SERVICE</u>						
47000601-610	PRINCIPAL	1,138,591.00	1,138,591.00	1,138,590.91	( .09)	
47000611	INTEREST	139,135.00	139,135.00	75,997.99	( 63,137.01)	54.62
47000620	OTHER FEES	2,818.00	2,818.00	900.00	( 1,918.00)	31.94
49300720	TRANSFERS OUT	2,233.00	2,233.00	.00	( 2,233.00)	.00
		<u>1,282,777.00</u>	<u>1,282,777.00</u>	<u>1,215,488.90</u>	<u>( 67,288.10)</u>	<u>94.75</u>
	<b>TOTAL EXPENSES</b>	<u>1,282,777.00</u>	<u>1,282,777.00</u>	<u>1,215,488.90</u>	<u>( 67,288.10)</u>	<u>94.75</u>
	<b>NET REVENUES</b>					
	<b>OVER(UNDER) EXPENSES</b>	<u>( 264,273.00)</u>	<u>( 264,273.00)</u>	<u>( 1,177,394.32)</u>		



**CITY OF CAMBRIDGE**  
**REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUNDS 400-499 - CAPITAL PROJECTS**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
<u>SPECIAL ASSESSMENTS</u>					
36100 PREPAID	.00	.00	2,193.87	( 2,193.87)	.00
36101/36102 "PRINCIPAL, INT & PENALTIES"	11,861.00	11,861.00	.00	11,861.00	.00
	<u>11,861.00</u>	<u>11,861.00</u>	<u>2,193.87</u>	<u>9,667.13</u>	<u>18.50</u>
<u>CHARGES FOR SERVICE</u>					
36230 TOWNSHIP FIRE CONTRACTS	38,853.00	38,853.00	37,721.00	1,132.00	97.09
37XXX,34404 AREA CHARGES & PARK DEDICATION FEES	.00	.00	34,768.48	( 34,768.48)	.00
34301 SEALCOATING FEES	1,000.00	1,000.00	.00	1,000.00	.00
	<u>39,853.00</u>	<u>39,853.00</u>	<u>72,489.48</u>	<u>( 32,636.48)</u>	<u>181.89</u>
<u>INTERGOVERNMENTAL</u>					
33419-33429 STATE AID	590,793.00	590,793.00	517,191.00	73,602.00	87.54
33160-33169 FEDERAL AID	112,500.00	112,500.00	.00	112,500.00	.00
	<u>703,293.00</u>	<u>703,293.00</u>	<u>517,191.00</u>	<u>186,102.00</u>	<u>73.54</u>
<u>OTHER FINANCING SOURCES</u>					
36210 INTEREST EARNINGS	1,750.00	1,750.00	.00	1,750.00	.00
36501 SALE OF PROPERTY	3,000.00	3,000.00	.00	3,000.00	.00
36230 DONATIONS	500.00	500.00	51,849.00	( 51,349.00)	10,369.80
32299 UTILITY PERMITS	.00	.00	2,203.73	( 2,203.73)	.00
31050 BOND PROCEEDS	1,626,103.00	1,626,103.00	1,970,000.00	( 343,897.00)	121.15
	<u>1,631,353.00</u>	<u>1,631,353.00</u>	<u>2,024,052.73</u>	<u>( 392,699.73)</u>	<u>124.07</u>
<u>TRANSFERS</u>					
39200-39204 GENERAL FUND TRANSFER IN	700,226.00	700,226.00	.00	700,226.00	.00
	<u>700,226.00</u>	<u>700,226.00</u>	<u>.00</u>	<u>700,226.00</u>	<u>.00</u>
<b>TOTAL REVENUE</b>	<u><u>3,086,586.00</u></u>	<u><u>3,086,586.00</u></u>	<u><u>2,615,927.08</u></u>	<u><u>470,658.92</u></u>	<u><u>84.75</u></u>

**CITY OF CAMBRIDGE**  
**EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUNDS 400-499 - CAPITAL PROJECTS**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET
<u>EXPENDITURES</u>					
<u>CAPITAL OUTLAY</u>					
415-45200-540	107,500.00	107,500.00	64,064.78	( 43,435.22)	59.60
415-45200-560	30,000.00	64,000.00	10,957.00	( 53,043.00)	17.12
417-42100-550	100,000.00	100,000.00	26,795.00	( 73,205.00)	26.80
417-42100-551	5,300.00	5,300.00	5,399.00	99.00	101.87
417-42100-590	11,000.00	31,000.00	15,380.01	( 15,619.99)	49.61
418-43001-550	45,000.00	45,000.00	.00	( 45,000.00)	.00
419-41320-581	27,800.00	27,800.00	.00	( 27,800.00)	.00
419-41320-580	20,000.00	20,000.00	.00	( 20,000.00)	.00
419-41500-570	12,500.00	12,500.00	.00	( 12,500.00)	.00
419-41920-580	30,000.00	30,000.00	34,151.28	4,151.28	113.84
419-41920-540	.00	25,000.00	.00	( 25,000.00)	.00
419-41410-580	15,000.00	15,000.00	.00	( 15,000.00)	.00
443-48000-223	190,000.00	190,000.00	.00	( 190,000.00)	.00
444-48000-303	.00	.00	4,924.00	4,924.00	.00
444-48000-530	125,000.00	125,000.00	.00	( 125,000.00)	.00
428-48000-303	.00	.00	216,967.36	216,967.36	.00
428-48000-530	2,781,500.00	2,781,500.00	475,819.48	( 2,305,680.52)	17.11
443-48000-225	32,144.00	32,144.00	.00	( 32,144.00)	.00
	<u>3,532,744.00</u>	<u>3,611,744.00</u>	<u>854,457.91</u>	<u>( 2,757,286.09)</u>	<u>23.66</u>
<u>TRANSFERS OUT</u>					
401-48000-720	100,000.00	100,000.00	.00	( 100,000.00)	.00
	<u>100,000.00</u>	<u>100,000.00</u>	<u>.00</u>	<u>( 100,000.00)</u>	<u>.00</u>
<b>TOTAL EXPENDITURES</b>	<u><u>3,632,744.00</u></u>	<u><u>3,711,744.00</u></u>	<u><u>854,457.91</u></u>	<u><u>( 2,857,286.09)</u></u>	<u><u>23.02</u></u>
<b>NET REVENUES</b>					
<b>OVER(UNDER) EXPENDITURES</b>	<u><u>( 546,158.00)</u></u>	<u><u>( 625,158.00)</u></u>	<u><u>1,761,469.17</u></u>		

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>REVENUE</b>						
SA & INTEREST EARNINGS	20,000.00	20,000.00	.00	20,000.00	.00	14,054.67
OPERATING REVENUE	1,768,148.00	1,768,148.00	686,063.30	1,082,084.70	38.80	1,856,559.08
OTHER FINANCING SOURCES	100,000.00	100,000.00	.00	100,000.00	.00	100,000.00
<b>TOTAL FUND REVENUE</b>	<b>1,888,148.00</b>	<b>1,888,148.00</b>	<b>686,063.30</b>	<b>1,202,084.70</b>	<b>36.34</b>	<b>1,970,613.75</b>
<b>EXPENDITURES</b>						
WATER FUND EXPENDITURES						
EXPENSE 400	1,792,391.00	1,792,391.00	283,048.84	1,509,342.16	15.79	1,672,966.29
<b>TOTAL WATER FUND EXPENDITURES</b>	<b>1,792,391.00</b>	<b>1,792,391.00</b>	<b>283,048.84</b>	<b>1,509,342.16</b>	<b>15.79</b>	<b>1,672,966.29</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,792,391.00</b>	<b>1,792,391.00</b>	<b>283,048.84</b>	<b>1,509,342.16</b>	<b>15.79</b>	<b>1,672,966.29</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>95,757.00</b>	<b>95,757.00</b>	<b>403,014.46</b>	<b>( 307,257.46)</b>		<b>297,647.46</b>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>SA &amp; INTEREST EARNINGS</u>						
601-36102 SPEC ASSESSMENTS - INT/PEN	.00	.00	.00	.00	.00	492.75
601-36210 INTEREST EARNINGS	20,000.00	20,000.00	.00	20,000.00	.00	13,561.92
<b>TOTAL SA &amp; INTEREST EARNINGS</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>.00</b>	<b>20,000.00</b>	<b>.00</b>	<b>14,054.67</b>
<u>OPERATING REVENUE</u>						
601-37110 METERED WATER SALES	1,703,148.00	1,703,148.00	648,735.75	1,054,412.25	38.09	1,750,987.77
601-37120 SALES OF METERS & SUPPLIES	10,000.00	10,000.00	11,723.14	( 1,723.14)	117.23	38,630.25
601-37160 PENALTIES ETC.	30,000.00	30,000.00	12,700.16	17,299.84	42.33	34,371.76
601-37165 CERTIFICATION PENALTY	.00	.00	825.00	( 825.00)	.00	675.00
601-37170 OTHER REVENUE	25,000.00	25,000.00	12,079.25	12,920.75	48.32	31,894.30
<b>TOTAL OPERATING REVENUE</b>	<b>1,768,148.00</b>	<b>1,768,148.00</b>	<b>686,063.30</b>	<b>1,082,084.70</b>	<b>38.80</b>	<b>1,856,559.08</b>
<u>OTHER FINANCING SOURCES</u>						
601-39203 TRANSFERS FROM OTHER FUNDS	100,000.00	100,000.00	.00	100,000.00	.00	100,000.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>.00</b>	<b>100,000.00</b>	<b>.00</b>	<b>100,000.00</b>
<b>TOTAL FUND REVENUE</b>	<b>1,888,148.00</b>	<b>1,888,148.00</b>	<b>686,063.30</b>			<b>1,970,613.75</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	240,888.00	240,888.00	107,509.09	( 133,378.91)	44.63	246,955.03
601-49400-102 FULL-TIME EMPLOYEES - OVERTIME	15,000.00	15,000.00	4,585.55	( 10,414.45)	30.57	10,895.32
601-49400-104 TEMP/SEAS EMPLOYEES - REGULAR	5,946.00	5,946.00	.00	( 5,946.00)	.00	2,791.63
601-49400-110 HOURS WORKED HOLIDAY	2,000.00	2,000.00	1,020.80	( 979.20)	51.04	241.28
601-49400-115 CALL-IN PAY	2,000.00	2,000.00	761.10	( 1,238.90)	38.06	1,160.27
601-49400-116 ON-CALL PAY	10,000.00	10,000.00	4,345.10	( 5,654.90)	43.45	11,119.22
601-49400-121 PERA (EMPLOYER)	21,225.00	21,225.00	8,866.45	( 12,358.55)	41.77	20,264.64
601-49400-122 FICA/MEDICARE (EMPLOYER)	23,502.00	23,502.00	8,820.43	( 14,681.57)	37.53	20,300.48
601-49400-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	61,061.00	61,061.00	29,248.78	( 31,812.22)	47.90	56,011.90
601-49400-132 LONGEVITY PAY	13,099.00	13,099.00	.00	( 13,099.00)	.00	.00
601-49400-133 INSUR DEDUCTIBLE CONTRIBUTION	4,600.00	4,600.00	1,963.83	( 2,636.17)	42.69	2,541.24
601-49400-151 WORKERS' COMPENSATION PREMIU	10,886.00	10,886.00	1,799.37	( 9,086.63)	16.53	5,744.92
601-49400-154 HRA/FLEX FEES	300.00	300.00	148.20	( 151.80)	49.40	268.60
<i>TOTAL PERSONAL SERVICES</i>	410,507.00	410,507.00	169,068.70	( 241,438.30)	41.19	378,294.53
<i>SUPPLIES</i>						
601-49400-200 WATER LAB SUPPLIES	4,000.00	4,000.00	391.22	( 3,608.78)	9.78	884.66
601-49400-201 OFFICE SUPPLIES - ACCESSORIES	1,000.00	1,000.00	528.34	( 471.66)	52.83	515.69
601-49400-204 STATIONARY, FORMS AND ENVELOP	1,000.00	1,000.00	1,036.05	36.05	103.61	1,054.81
601-49400-210 MISCELLANEOUS OPER SUPPLIES	12,000.00	12,000.00	4,493.87	( 7,506.13)	37.45	10,982.59
601-49400-212 GASOLINE/FUEL/LUB/ADDITIVES	8,000.00	8,000.00	1,585.50	( 6,414.50)	19.82	4,295.51
601-49400-213 OPER SUPPLIES - PLANT EQUIP	500.00	500.00	87.00	( 413.00)	17.40	174.00
601-49400-216 CHEMICALS & CHEMICAL PRODUCTS	55,000.00	55,000.00	12,618.05	( 42,381.95)	22.94	51,577.12
601-49400-217 TESTING	500.00	500.00	800.50	300.50	160.10	.00
601-49400-221 REPAIR & MAINT SUPP - VEH/EQ	5,000.00	5,000.00	770.79	( 4,229.21)	15.42	2,915.36
601-49400-227 UTILITY SYSTEM MAINTENANCE SUP	500.00	500.00	.00	( 500.00)	.00	.00
601-49400-240 SMALL TOOLS AND MINOR EQUIP	6,000.00	6,000.00	920.59	( 5,079.41)	15.34	2,681.52
601-49400-270 METERS AND REPAIRS	30,000.00	30,000.00	12,012.48	( 17,987.52)	40.04	32,718.47
<i>TOTAL SUPPLIES</i>	123,500.00	123,500.00	35,244.39	( 88,255.61)	28.54	107,799.73

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES &amp; CHARGES</i>						
601-49400-304 MISC PROFESSIONAL SERVICES	5,000.00	5,000.00	333.73	( 4,666.27)	6.67	10,611.08
601-49400-306 GIS PROJECT CONTRACT EXP	8,000.00	8,000.00	7,251.91	( 748.09)	90.65	5,615.83
601-49400-310 GOPHER STATE ONE CALL	1,000.00	1,000.00	311.95	( 688.05)	31.20	1,082.07
601-49400-313 IT MGMT & BACKUP	.00	.00	1,129.05	1,129.05	.00	2,563.91
601-49400-321 TELEPHONE/CELLULAR PHONES	9,000.00	9,000.00	2,238.44	( 6,761.56)	24.87	6,570.72
601-49400-322 POSTAGE	4,500.00	4,500.00	2,000.00	( 2,500.00)	44.44	4,236.55
601-49400-331 TRAVEL/MEALS/LODGING	1,000.00	1,000.00	245.99	( 754.01)	24.60	1,280.76
601-49400-334 MILEAGE REIMBURSEMENT	300.00	300.00	.00	( 300.00)	.00	161.00
601-49400-340 ADVERTISING	500.00	500.00	228.25	( 271.75)	45.65	1,380.90
601-49400-351 LEGAL NOTICES/ORD PUBLISHING	500.00	500.00	7.88	( 492.12)	1.58	.00
601-49400-360 INSURANCE AND BONDS	19,000.00	19,000.00	.00	( 19,000.00)	.00	14,941.78
601-49400-381 ELECTRIC UTILITIES	95,000.00	95,000.00	27,841.57	( 67,158.43)	29.31	86,035.67
601-49400-382 WATER/WASTEWATER UTILITIES	1,400.00	1,400.00	448.77	( 951.23)	32.06	1,205.87
601-49400-383 GAS UTILITIES	4,000.00	4,000.00	4,391.85	391.85	109.80	4,788.84
601-49400-384 REFUSE HAULING	2,000.00	2,000.00	581.60	( 1,418.40)	29.08	1,274.00
<b>TOTAL OTHER SERVICES &amp; CHARG</b>	<b>151,200.00</b>	<b>151,200.00</b>	<b>47,010.99</b>	<b>( 104,189.01)</b>	<b>31.09</b>	<b>141,748.98</b>
<i>MISCELLANEOUS</i>						
601-49400-404 REPAIR & MAINT LABOR - VEH/EQ	3,000.00	3,000.00	89.95	( 2,910.05)	3.00	.00
601-49400-406 REPAIR & MAINT - PLANT	28,000.00	28,000.00	4,139.33	( 23,860.67)	14.78	23,135.19
601-49400-407 REPAIRS & MAINTENANCE - HYDR	10,000.00	10,000.00	.00	( 10,000.00)	.00	5,263.36
601-49400-408 REPAIR & MAINT - WATER SYSTEM	10,000.00	10,000.00	429.79	( 9,570.21)	4.30	6,388.94
601-49400-409 MAINT CONTRACTS - OFFICE EQUIP	500.00	500.00	.00	( 500.00)	.00	428.99
601-49400-410 WELL PROTECTION PLAN	15,000.00	15,000.00	.00	( 15,000.00)	.00	9,728.38
601-49400-415 AUTOMATIC METER READ PROJECT	75,000.00	75,000.00	18,173.17	( 56,826.83)	24.23	48,925.43
601-49400-420 DEPRECIATION	745,000.00	745,000.00	.00	( 745,000.00)	.00	755,830.79
601-49400-430 MISCELLANEOUS	500.00	500.00	.00	( 500.00)	.00	.00
601-49400-432 CREDIT CARD FEES	8,000.00	8,000.00	1,953.75	( 6,046.25)	24.42	5,324.90
601-49400-433 DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	636.25	( 363.75)	63.63	752.20
601-49400-440 MEETINGS AND SCHOOLS	2,000.00	2,000.00	390.00	( 1,610.00)	19.50	1,162.50
601-49400-441 DNR DEPARTMENT OF HEALTH FEE	5,000.00	5,000.00	2,878.82	( 2,121.18)	57.58	2,850.43
601-49400-489 OTHER CONTRACTED SERVICES	6,000.00	6,000.00	2,583.70	( 3,416.30)	43.06	12,322.64
<b>TOTAL MISCELLANEOUS</b>	<b>909,000.00</b>	<b>909,000.00</b>	<b>31,274.76</b>	<b>( 877,725.24)</b>	<b>3.44</b>	<b>872,113.75</b>
<i>DEBT SERVICE</i>						
601-49400-615 2001 PFA LOAN INTEREST	20,977.00	20,977.00	.00	( 20,977.00)	.00	26,233.43
601-49400-619 INTEREST-WATER TREATMENT 2005	90,963.00	90,963.00	.00	( 90,963.00)	.00	79,094.00
601-49400-620 FISCAL AGENT FEES	800.00	800.00	450.00	( 350.00)	56.25	1,101.91
601-49400-627 INTEREST-2007 STREET BONDS	150.00	150.00	.00	( 150.00)	.00	( 889.91)
601-49400-631 2011 BOND INT EXP	.00	.00	.00	.00	.00	2,385.88
601-49400-632 2012 BOND INTEREST EXPENSE	4,690.00	4,690.00	.00	( 4,690.00)	.00	4,364.00
601-49400-634 INTEREST EXP 2014 IMPROV	18,497.00	18,497.00	.00	( 18,497.00)	.00	16,047.50
601-49400-635 INTEREST EXP 2015 BONDS	19,659.00	19,659.00	.00	( 19,659.00)	.00	17,072.38
601-49400-636 INTEREST EXP 2016 WATER BONDS	18,923.00	18,923.00	.00	( 18,923.00)	.00	15,100.11
601-49400-638 INTEREST EXPENSE 2018 BONDS	11,025.00	11,025.00	.00	( 11,025.00)	.00	.00
<b>TOTAL DEBT SERVICE</b>	<b>185,684.00</b>	<b>185,684.00</b>	<b>450.00</b>	<b>( 185,234.00)</b>	<b>.24</b>	<b>160,509.30</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	12,500.00	12,500.00	.00	( 12,500.00)	.00	12,500.00
<i>TOTAL TRANSFERS</i>	12,500.00	12,500.00	.00	( 12,500.00)	.00	12,500.00
<b>TOTAL EXPENSE 400</b>	<b>1,792,391.00</b>	<b>1,792,391.00</b>	<b>283,048.84</b>	<b>( 1,509,342.16)</b>	<b>15.79</b>	<b>1,672,966.29</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 601 - WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	<u>1,792,391.00</u>	<u>1,792,391.00</u>	<u>283,048.84</u>			<u>1,672,966.29</u>
NET REVENUES OVER EXPENDITURE	<u>95,757.00</u>	<u>95,757.00</u>	<u>403,014.46</u>			<u>297,647.46</u>



**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>REVENUE</b>						
SA & INTEREST EARNINGS	30,000.00	30,000.00	106.76	29,893.24	.36	27,590.08
OPERATING REVENUE	2,014,265.00	2,014,265.00	881,168.64	1,133,096.36	43.75	2,804,880.28
<b>TOTAL FUND REVENUE</b>	<b>2,044,265.00</b>	<b>2,044,265.00</b>	<b>881,275.40</b>	<b>1,162,989.60</b>	<b>43.11</b>	<b>2,832,470.36</b>
<b>EXPENDITURES</b>						
WASTEWATER FUND EXPENDITURES						
EXPENSE 450	2,694,867.00	2,694,867.00	578,422.26	2,116,444.74	21.46	2,846,081.03
<b>TOTAL WASTEWATER FUND EXPENDITURE</b>	<b>2,694,867.00</b>	<b>2,694,867.00</b>	<b>578,422.26</b>	<b>2,116,444.74</b>	<b>21.46</b>	<b>2,846,081.03</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>2,694,867.00</b>	<b>2,694,867.00</b>	<b>578,422.26</b>	<b>2,116,444.74</b>	<b>21.46</b>	<b>2,846,081.03</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 650,602.00)</b>	<b>( 650,602.00)</b>	<b>302,853.14</b>	<b>( 953,455.14)</b>		<b>( 13,610.67)</b>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>SA &amp; INTEREST EARNINGS</u>						
602-36102 SPEC ASSESSMENTS - INT/PEN	.00	.00	.00	.00	.00	492.73
602-36210 INTEREST EARNINGS	30,000.00	30,000.00	106.76	29,893.24	.36	27,097.35
<b>TOTAL SA &amp; INTEREST EARNINGS</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>106.76</b>	<b>29,893.24</b>	<b>.36</b>	<b>27,590.08</b>
<u>OPERATING REVENUE</u>						
602-37210 SEWER CHARGES - CITY	1,979,265.00	1,979,265.00	801,496.04	1,177,768.96	40.49	2,216,180.72
602-37250 SAC CHARGES	.00	.00	67,053.50	( 67,053.50)	.00	555,316.63
602-37260 PENALTIES	35,000.00	35,000.00	12,619.10	22,380.90	36.05	33,382.93
<b>TOTAL OPERATING REVENUE</b>	<b>2,014,265.00</b>	<b>2,014,265.00</b>	<b>881,168.64</b>	<b>1,133,096.36</b>	<b>43.75</b>	<b>2,804,880.28</b>
<b>TOTAL FUND REVENUE</b>	<b>2,044,265.00</b>	<b>2,044,265.00</b>	<b>881,275.40</b>			<b>2,832,470.36</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	411,107.00	411,107.00	174,321.48	( 236,785.52)	42.40	397,610.99
602-49450-102 FULL-TIME EMPLOYEES - OVERTIME	21,000.00	21,000.00	8,621.50	( 12,378.50)	41.05	18,470.65
602-49450-104 TEMP/SEAS EMPLOYEES - REGULAR	12,684.00	12,684.00	951.36	( 11,732.64)	7.50	4,345.05
602-49450-110 HOURS WORKED HOLIDAY	2,000.00	2,000.00	1,552.90	( 447.10)	77.65	4,283.59
602-49450-115 CALL-IN PAY	5,000.00	5,000.00	849.51	( 4,150.49)	16.99	2,607.22
602-49450-116 ON-CALL PAY	21,000.00	21,000.00	9,017.53	( 11,982.47)	42.94	20,516.97
602-49450-121 PERA (EMPLOYER)	36,500.00	36,500.00	14,568.34	( 21,931.66)	39.91	33,324.71
602-49450-122 FICA/MEDICARE (EMPLOYER)	39,000.00	39,000.00	14,523.18	( 24,476.82)	37.24	33,339.08
602-49450-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	111,006.00	111,006.00	52,055.52	( 58,950.48)	46.89	98,679.12
602-49450-132 LONGEVITY PAY	13,693.00	13,693.00	.00	( 13,693.00)	.00	.00
602-49450-133 INSURANCE DEDUCT CONTRIB	8,000.00	8,000.00	2,584.42	( 5,415.58)	32.31	6,591.95
602-49450-151 WORKERS' COMPENSATION PREMIU	21,437.00	21,437.00	5,116.19	( 16,320.81)	23.87	21,866.64
602-49450-154 HRA/FLEX FEES	500.00	500.00	265.70	( 234.30)	53.14	471.40
<b>TOTAL PERSONAL SERVICES</b>	<b>702,927.00</b>	<b>702,927.00</b>	<b>284,427.63</b>	<b>( 418,499.37)</b>	<b>40.46</b>	<b>642,107.37</b>
<i>SUPPLIES</i>						
602-49450-200 LAB SUPPLIES & REPLACEMENT	18,000.00	18,000.00	5,966.19	( 12,033.81)	33.15	24,756.53
602-49450-201 OFFICE SUPPLIES - ACCESSORIES	2,000.00	2,000.00	1,029.18	( 970.82)	51.46	795.58
602-49450-204 STATIONARY, FORMS AND ENVELOP	1,500.00	1,500.00	1,036.05	( 463.95)	69.07	1,054.82
602-49450-210 MISCELLANEOUS OPER SUPPLIES	8,000.00	8,000.00	3,926.66	( 4,073.34)	49.08	8,862.93
602-49450-212 GASOLINE/FUEL/LUB/ADDITIVES	8,000.00	8,000.00	1,979.51	( 6,020.49)	24.74	7,040.87
602-49450-213 OPER SUPPLIES - PLANT EQUIP	1,000.00	1,000.00	87.00	( 913.00)	8.70	174.00
602-49450-216 CHEMICALS & CHEMICAL PRODUCTS	110,000.00	110,000.00	35,407.41	( 74,592.59)	32.19	61,098.67
602-49450-217 TESTING	11,000.00	11,000.00	2,368.50	( 8,631.50)	21.53	7,731.00
602-49450-221 REPAIR & MAINT SUPP - VEH/EQ	8,500.00	8,500.00	2,019.46	( 6,480.54)	23.76	6,890.62
602-49450-240 SMALL TOOLS & MINOR EQUIP	7,000.00	7,000.00	1,240.34	( 5,759.66)	17.72	9,029.12
<b>TOTAL SUPPLIES</b>	<b>175,000.00</b>	<b>175,000.00</b>	<b>55,060.30</b>	<b>( 119,939.70)</b>	<b>31.46</b>	<b>127,434.14</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>OTHER SERVICES &amp; CHARGES</i>						
602-49450-304 MISC PROFESSIONAL SERVICES	5,000.00	5,000.00	1,469.90	( 3,530.10)	29.40	3,008.94
602-49450-306 GIS PROJECT CONTRACT EXP	8,000.00	8,000.00	7,151.92	( 848.08)	89.40	5,615.84
602-49450-310 GOPHER STATE ONE CALL	1,000.00	1,000.00	311.95	( 688.05)	31.20	1,082.08
602-49450-313 IT MGMT & BACKUP	4,000.00	4,000.00	1,129.05	( 2,870.95)	28.23	2,563.91
602-49450-321 TELEPHONE/CELLULAR PHONES	5,000.00	5,000.00	989.97	( 4,010.03)	19.80	2,281.59
602-49450-322 POSTAGE	5,000.00	5,000.00	2,000.00	( 3,000.00)	40.00	4,245.70
602-49450-331 TRAVEL/MEALS/LODGING	1,000.00	1,000.00	540.58	( 459.42)	54.06	2,369.78
602-49450-334 MILEAGE REIMBURSEMENT	250.00	250.00	.00	( 250.00)	.00	287.58
602-49450-340 ADVERTISING	400.00	400.00	.00	( 400.00)	.00	.00
602-49450-360 INSURANCE AND BONDS	34,000.00	34,000.00	.00	( 34,000.00)	.00	32,441.79
602-49450-381 ELECTRIC UTILITIES	120,000.00	120,000.00	44,468.88	( 75,531.12)	37.06	120,935.68
602-49450-382 WATER/WASTEWATER UTILITIES	2,000.00	2,000.00	540.75	( 1,459.25)	27.04	1,379.91
602-49450-383 GAS UTILITIES	25,000.00	25,000.00	16,995.99	( 8,004.01)	67.98	19,788.02
602-49450-384 REFUSE HAULING	2,500.00	2,500.00	581.80	( 1,918.20)	23.27	1,274.24
602-49450-385 POWER - LIFT STATIONS	17,000.00	17,000.00	6,169.88	( 10,830.12)	36.29	15,348.51
<b>TOTAL OTHER SERVICES &amp; CHARG</b>	<b>230,150.00</b>	<b>230,150.00</b>	<b>82,350.67</b>	<b>( 147,799.33)</b>	<b>35.78</b>	<b>212,623.57</b>
<i>MISCELLANEOUS</i>						
602-49450-402 REPAIR & MAINT - SAN SEWER	5,000.00	5,000.00	.00	( 5,000.00)	.00	494.38
602-49450-404 REPAIR & MAINT LABOR - VEH/EQ	5,000.00	5,000.00	2,093.00	( 2,907.00)	41.86	3,926.00
602-49450-406 REPAIR & MAINT - PLANT	35,000.00	35,000.00	19,269.14	( 15,730.86)	55.05	46,158.99
602-49450-407 REPAIR & MAINT - LIFT STATIONS	7,000.00	7,000.00	2,345.23	( 4,654.77)	33.50	5,070.86
602-49450-408 REPAIRS & MAINTENANCE - SEWER	3,000.00	3,000.00	214.01	( 2,785.99)	7.13	2,250.45
602-49450-409 MAINT CONTRACTS - OFFICE EQUIP	1,400.00	1,400.00	65.08	( 1,334.92)	4.65	1,286.96
602-49450-416 FORCE MAIN RELOCATION PROJECT	.00	.00	25,732.18	25,732.18	.00	.00
602-49450-417 MILL RIDGE LIFT STATION EXP	.00	.00	21,065.00	21,065.00	.00	.00
602-49450-418 KENWOOD LIFT STATION	.00	.00	18,441.00	18,441.00	.00	.00
602-49450-420 DEPRECIATION	1,250,000.00	1,250,000.00	.00	( 1,250,000.00)	.00	1,541,153.87
602-49450-430 MISCELLANEOUS	2,000.00	2,000.00	46.00	( 1,954.00)	2.30	1,965.10
602-49450-433 DUES AND SUBSCRIPTIONS	1,000.00	1,000.00	503.25	( 496.75)	50.33	4,847.58
602-49450-440 MEETINGS AND SCHOOLS	2,500.00	2,500.00	2,045.00	( 455.00)	81.80	2,402.50
602-49450-441 MPCA FEES	9,000.00	9,000.00	7,925.00	( 1,075.00)	88.06	8,352.97
602-49450-489 OTHER CONTRACTED SERVICES	85,000.00	85,000.00	56,389.77	( 28,610.23)	66.34	81,690.41
<b>TOTAL MISCELLANEOUS</b>	<b>1,405,900.00</b>	<b>1,405,900.00</b>	<b>156,133.66</b>	<b>( 1,249,766.34)</b>	<b>11.11</b>	<b>1,699,600.07</b>
<i>DEBT SERVICE</i>						
602-49450-610 2013 WWTP REHAB INTEREST EXP	91,391.00	91,391.00	.00	( 91,391.00)	.00	97,161.88
602-49450-620 FISCAL AGENT FEES	800.00	800.00	450.00	( 350.00)	56.25	1,501.92
602-49450-627 INTEREST-2007 STREET BONDS	136.00	136.00	.00	( 136.00)	.00	( 807.96)
602-49450-631 2011 BOND INT EXP	.00	.00	.00	.00	.00	1,605.42
602-49450-632 2012 BOND INTEREST EXP	3,544.00	3,544.00	.00	( 3,544.00)	.00	4,232.06
602-49450-634 INTEREST EXP 2014 IMPROV	8,370.00	8,370.00	.00	( 8,370.00)	.00	7,139.52
602-49450-635 INTEREST EXP 2015 BOND EXP	8,846.00	8,846.00	.00	( 8,846.00)	.00	6,782.10
602-49450-636 INTEREST EXP 2016 SEWER BONDS	11,527.00	11,527.00	.00	( 11,527.00)	.00	9,200.94
602-49450-638 INTEREST EXPESE 2018 BONDS	18,776.00	18,776.00	.00	( 18,776.00)	.00	.00
<b>TOTAL DEBT SERVICE</b>	<b>143,390.00</b>	<b>143,390.00</b>	<b>450.00</b>	<b>( 142,940.00)</b>	<b>.31</b>	<b>126,815.88</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	37,500.00	37,500.00	.00	( 37,500.00)	.00	37,500.00
<i>TOTAL TRANSFERS</i>	<u>37,500.00</u>	<u>37,500.00</u>	<u>.00</u>	<u>( 37,500.00)</u>	<u>.00</u>	<u>37,500.00</u>
TOTAL EXPENSE 450	<u>2,694,867.00</u>	<u>2,694,867.00</u>	<u>578,422.26</u>	<u>( 2,116,444.74)</u>	<u>21.46</u>	<u>2,846,081.03</u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 602 - WASTEWATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	<u>2,694,867.00</u>	<u>2,694,867.00</u>	<u>578,422.26</u>			<u>2,846,081.03</u>
NET REVENUES OVER EXPENDITURE	<u>( 650,602.00)</u>	<u>( 650,602.00)</u>	<u>302,853.14</u>			<u>( 13,610.67)</u>

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 603 - STORM WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>REVENUE</b>						
SA & INTEREST EARNINGS	.00	.00	.00	.00	.00	875.56
OPERATING REVENUES	336,000.00	336,000.00	149,482.17	186,517.83	44.49	340,242.18
<b>TOTAL FUND REVENUE</b>	<b>336,000.00</b>	<b>336,000.00</b>	<b>149,482.17</b>	<b>186,517.83</b>	<b>44.49</b>	<b>341,117.74</b>
<b>EXPENDITURES</b>						
STORM SEWER FUND EXPENDITURES						
EXPENSE 500	469,114.00	469,114.00	6,101.24	463,012.76	1.30	437,085.17
<b>TOTAL STORM SEWER FUND EXPENDITURE</b>	<b>469,114.00</b>	<b>469,114.00</b>	<b>6,101.24</b>	<b>463,012.76</b>	<b>1.30</b>	<b>437,085.17</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>469,114.00</b>	<b>469,114.00</b>	<b>6,101.24</b>	<b>463,012.76</b>	<b>1.30</b>	<b>437,085.17</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 133,114.00)</b>	<b>( 133,114.00)</b>	<b>143,380.93</b>	<b>( 276,494.93)</b>		<b>( 95,967.43)</b>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 603 - STORM WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>SA &amp; INTEREST EARNINGS</u>						
603-36210 INTEREST EARNINGS	.00	.00	.00	.00	.00	875.56
TOTAL SA & INTEREST EARNINGS	.00	.00	.00	.00	.00	875.56
<u>OPERATING REVENUES</u>						
603-37310 STORM WATER CHARGES	330,000.00	330,000.00	146,914.92	183,085.08	44.52	334,312.37
603-37360 PENALTIES	6,000.00	6,000.00	2,567.25	3,432.75	42.79	5,929.81
TOTAL OPERATING REVENUES	336,000.00	336,000.00	149,482.17	186,517.83	44.49	340,242.18
TOTAL FUND REVENUE	<u>336,000.00</u>	<u>336,000.00</u>	<u>149,482.17</u>			<u>341,117.74</u>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 603 - STORM WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>EXPENSE 500</b>						
<i>OTHER SERVICES &amp; CHARGES</i>						
603-49500-304 MISC PROFESSIONAL SERVICES	3,000.00	3,000.00	620.00	( 2,380.00)	20.67	8,585.00
603-49500-352 GEN INFO & PUBLIC NOTICES	250.00	250.00	.00	( 250.00)	.00	6.26
<b>TOTAL OTHER SERVICES &amp; CHARG</b>	<b>3,250.00</b>	<b>3,250.00</b>	<b>620.00</b>	<b>( 2,630.00)</b>	<b>19.08</b>	<b>8,591.26</b>
<i>MISCELLANEOUS</i>						
603-49500-403 REPAIRS & MAINT - STORM SEWER	28,000.00	28,000.00	3,242.23	( 24,757.77)	11.58	6,102.11
603-49500-420 DEPRECIATION	390,000.00	390,000.00	.00	( 390,000.00)	.00	389,887.88
603-49500-430 MISCELLANEOUS	1,000.00	1,000.00	989.01	( 10.99)	98.90	5,280.88
603-49500-440 SCHOOLS AND MEETINGS	3,000.00	3,000.00	1,250.00	( 1,750.00)	41.67	.00
<b>TOTAL MISCELLANEOUS</b>	<b>422,000.00</b>	<b>422,000.00</b>	<b>5,481.24</b>	<b>( 416,518.76)</b>	<b>1.30</b>	<b>401,270.87</b>
<i>DEBT SERVICE</i>						
603-49500-811 INTEREST EXP 2004 STORM BONDS	1,542.00	1,542.00	.00	( 1,542.00)	.00	2,766.18
603-49500-827 INTEREST-2007 STREET BONDS	110.00	110.00	.00	( 110.00)	.00	( 650.89)
603-49500-831 2011 BOND INT EXP	.00	.00	.00	.00	.00	347.10
603-49500-834 INTEREST EXP 2014 STORM IMPROV	9,404.00	9,404.00	.00	( 9,404.00)	.00	7,978.22
603-49500-835 INTEREST EXP 2015 BONDS	9,971.00	9,971.00	.00	( 9,971.00)	.00	7,644.94
603-49500-836 INTEREST EXP 2016 STORM BONDS	10,961.00	10,961.00	.00	( 10,961.00)	.00	9,137.49
603-49500-838 INTEREST EXPESE 2018 BONDS	11,876.00	11,876.00	.00	( 11,876.00)	.00	.00
<b>TOTAL DEBT SERVICE</b>	<b>43,864.00</b>	<b>43,864.00</b>	<b>.00</b>	<b>( 43,864.00)</b>	<b>.00</b>	<b>27,223.04</b>
<b>TOTAL EXPENSE 500</b>	<b>469,114.00</b>	<b>469,114.00</b>	<b>6,101.24</b>	<b>( 463,012.76)</b>	<b>1.30</b>	<b>437,085.17</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 603 - STORM WATER UTILITY FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	469,114.00	469,114.00	6,101.24			437,085.17
NET REVENUES OVER EXPENDITURE	( 133,114.00)	( 133,114.00)	143,380.93			( 95,967.43)

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 604 - STREET LIGHT UTILITY**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>REVENUE</b>						
OPERATING REVENUES	200,000.00	200,000.00	90,447.68	109,552.32	45.22	.00
TOTAL FUND REVENUE	200,000.00	200,000.00	90,447.68	109,552.32	45.22	.00
<b>EXPENDITURES</b>						
STREET LIGHT UTILITY EXP EXPENSE 550	200,000.00	200,000.00	79,206.00	120,794.00	39.60	.00
TOTAL STREET LIGHT UTILITY EXP	200,000.00	200,000.00	79,206.00	120,794.00	39.60	.00
TOTAL FUND EXPENDITURES	200,000.00	200,000.00	79,206.00	120,794.00	39.60	.00
NET REVENUE OVER EXPENDITURES	.00	.00	11,241.68	( 11,241.68)		.00

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 604 - STREET LIGHT UTILITY**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>OPERATING REVENUES</u>						
604-37360 PENALTIES	.00	.00	1,263.28	( 1,263.28)	.00	.00
604-37410 STREET LIGHT UTILITY FEES	200,000.00	200,000.00	78,495.46	121,504.54	39.25	.00
604-37470 OTHER REVENUE	.00	.00	10,688.94	( 10,688.94)	.00	.00
<b>TOTAL OPERATING REVENUES</b>	<u>200,000.00</u>	<u>200,000.00</u>	<u>90,447.68</u>	<u>109,552.32</u>	<u>45.22</u>	<u>.00</u>
<b>TOTAL FUND REVENUE</b>	<u>200,000.00</u>	<u>200,000.00</u>	<u>90,447.68</u>			<u>.00</u>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 604 - STREET LIGHT UTILITY**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<i>SUPPLIES</i>						
604-49550-238 REPAIR & MAINT SUPP - INFRASTR	.00	.00	10,092.97	10,092.97	.00	.00
<i>TOTAL SUPPLIES</i>	.00	.00	10,092.97	10,092.97	.00	.00
<i>OTHER SERVICES &amp; CHARGES</i>						
604-49550-381 STREET LIGHT ELECTRIC	180,000.00	180,000.00	56,453.03	( 123,546.97)	31.36	.00
<i>TOTAL OTHER SERVICES &amp; CHARG</i>	180,000.00	180,000.00	56,453.03	( 123,546.97)	31.36	.00
<i>MISCELLANEOUS</i>						
604-49550-402 STREET LIGHT AND SIGNAL REPAIR	20,000.00	20,000.00	12,660.00	( 7,340.00)	63.30	.00
<i>TOTAL MISCELLANEOUS</i>	20,000.00	20,000.00	12,660.00	( 7,340.00)	63.30	.00
<b>TOTAL EXPENSE 550</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>79,206.00</b>	<b>( 120,794.00)</b>	<b>39.60</b>	<b>.00</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 604 - STREET LIGHT UTILITY**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	200,000.00	200,000.00	79,206.00			.00
NET REVENUES OVER EXPENDITURE	.00	.00	11,241.68			.00

**CITY OF CAMBRIDGE**  
**SUMMARY REVENUES / EXPENDITURES COMPARED TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 610 - LIQUOR STORE FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>REVENUE</b>						
INTEREST & LOTTERY SALES	84,740.00	84,740.00	43,748.98	40,991.02	51.63	96,358.09
OPERATING REVENUES	5,499,657.00	5,499,657.00	2,112,522.56	3,387,134.44	38.41	5,524,944.34
<b>TOTAL FUND REVENUE</b>	<b>5,584,397.00</b>	<b>5,584,397.00</b>	<b>2,156,271.54</b>	<b>3,428,125.46</b>	<b>38.61</b>	<b>5,621,302.43</b>
<b>EXPENDITURES</b>						
LIQUOR STORE EXPENDITURES						
LIQUOR STORE	5,584,397.00	5,584,397.00	1,970,277.28	3,614,119.72	35.28	5,593,219.68
<b>TOTAL LIQUOR STORE EXPENDITURES</b>	<b>5,584,397.00</b>	<b>5,584,397.00</b>	<b>1,970,277.28</b>	<b>3,614,119.72</b>	<b>35.28</b>	<b>5,593,219.68</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>5,584,397.00</b>	<b>5,584,397.00</b>	<b>1,970,277.28</b>	<b>3,614,119.72</b>	<b>35.28</b>	<b>5,593,219.68</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>.00</b>	<b>.00</b>	<b>185,994.26</b>	<b>( 185,994.26)</b>		<b>28,082.75</b>

**CITY OF CAMBRIDGE**  
**DETAIL REVENUES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 610 - LIQUOR STORE FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<u>INTEREST &amp; LOTTERY SALES</u>						
610-36200 MISCELLANEOUS REVENUES	240.00	240.00	169.00	71.00	70.42	999.96
610-36210 INTEREST EARNINGS	1,500.00	1,500.00	.00	1,500.00	.00	2,624.95
610-36220 LOTTERY SALES	83,000.00	83,000.00	43,579.98	39,420.02	52.51	92,733.18
<b>TOTAL INTEREST &amp; LOTTERY SALES</b>	<b>84,740.00</b>	<b>84,740.00</b>	<b>43,748.98</b>	<b>40,991.02</b>	<b>51.63</b>	<b>96,358.09</b>
<u>OPERATING REVENUES</u>						
610-37811 SALES - LIQUOR	1,826,383.00	1,826,383.00	722,452.37	1,103,930.63	39.56	1,842,377.09
610-37812 SALES - BEER	2,452,187.00	2,452,187.00	951,017.08	1,501,169.92	38.78	2,508,467.32
610-37813 SALES - WINE	929,175.00	929,175.00	332,002.52	597,172.48	35.73	891,914.54
610-37815 SALES - NON-TAXABLE	155,818.00	155,818.00	57,868.41	97,949.59	37.14	154,686.05
610-37816 SALES - TAXABLE	140,294.00	140,294.00	51,560.88	88,733.12	36.75	133,862.81
610-37830 DISCOUNTS, DEPOSITS & RETURNS	( 3,000.00)	( 3,000.00)	( 1,760.00)	( 1,240.00)	( 58.67)	( 5,271.40)
610-37840 CASH OVER AND SHORT	( 1,200.00)	( 1,200.00)	( 618.70)	( 581.30)	( 51.56)	( 1,092.07)
<b>TOTAL OPERATING REVENUES</b>	<b>5,499,657.00</b>	<b>5,499,657.00</b>	<b>2,112,522.56</b>	<b>3,387,134.44</b>	<b>38.41</b>	<b>5,524,944.34</b>
<b>TOTAL FUND REVENUE</b>	<b>5,584,397.00</b>	<b>5,584,397.00</b>	<b>2,156,271.54</b>			<b>5,621,302.43</b>



**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 610 - LIQUOR STORE FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
<b>LIQUOR STORE</b>						
<i>PERSONAL SERVICES</i>						
610-49750-101 FULL-TIME EMPLOYEES - REGULAR	221,708.00	221,708.00	99,529.95	( 122,178.05)	44.89	237,224.91
610-49750-102 FULL-TIME EMPLOYEES - OVERTIME	7,569.00	7,569.00	1,817.59	( 5,751.41)	24.01	4,331.24
610-49750-103 PART-TIME EMPLOYEES - REGULAR	146,718.00	146,718.00	60,711.39	( 86,006.61)	41.38	139,771.00
610-49750-106 PART-TIME EMPLOYEES - OVERTIME	9,000.00	9,000.00	514.00	( 8,486.00)	5.71	1,241.54
610-49750-110 HOURS WORKED HOLIDAY	10,000.00	10,000.00	5,424.45	( 4,575.55)	54.24	9,929.19
610-49750-121 PERA (EMPLOYER)	29,690.00	29,690.00	12,599.86	( 17,090.14)	42.44	27,967.35
610-49750-122 FICA/MEDICARE (EMPLOYER)	30,284.00	30,284.00	12,538.32	( 17,745.68)	41.40	27,872.66
610-49750-131 MEDICAL/DENTAL/LIFE (EMPLOYER)	66,594.00	66,594.00	31,967.60	( 34,626.40)	48.00	60,033.98
610-49750-132 LONGEVITY PAY	9,981.00	9,981.00	.00	( 9,981.00)	.00	.00
610-49750-133 INSURANCE DEDUCTIBLE CONTRIB	4,800.00	4,800.00	923.90	( 3,876.10)	19.25	3,320.65
610-49750-151 WORKERS' COMPENSATION PREMIU	26,000.00	26,000.00	3,965.17	( 22,034.83)	15.25	15,503.20
610-49750-153 UNEMPLOYMENT COMPENSATION	250.00	250.00	.00	( 250.00)	.00	.00
610-49750-154 HRA/FLEX FEES	300.00	300.00	161.90	( 138.10)	53.97	288.80
<b>TOTAL PERSONAL SERVICES</b>	<b>562,894.00</b>	<b>562,894.00</b>	<b>230,154.13</b>	<b>( 332,739.87)</b>	<b>40.89</b>	<b>527,484.52</b>
<i>SUPPLIES</i>						
610-49750-201 OFFICE SUPPLIES - ACCESSORIES	3,500.00	3,500.00	320.07	( 3,179.93)	9.14	1,801.85
610-49750-210 MISCELLANEOUS OPER SUPPLIES	22,000.00	22,000.00	5,415.28	( 16,584.72)	24.61	13,430.36
610-49750-220 MAINTENANCE & REPAIR SUPPLIES	24,000.00	24,000.00	7,959.30	( 16,040.70)	33.16	29,966.25
610-49750-240 SMALL TOOLS AND MINOR EQUIPME	1,000.00	1,000.00	.00	( 1,000.00)	.00	.00
610-49750-251 PURCHASES - LIQUOR	1,369,728.00	1,369,728.00	529,561.37	( 840,166.63)	38.66	1,354,137.00
610-49750-252 PURCHASES - BEER	1,910,548.00	1,910,548.00	731,705.53	( 1,178,842.47)	38.30	1,932,569.28
610-49750-253 PURCHASES WINE	645,795.00	645,795.00	232,324.33	( 413,470.67)	35.97	620,298.40
610-49750-259 PURCHASES - MISCELLANEOUS	235,328.00	235,328.00	89,215.29	( 146,112.71)	37.91	229,226.25
610-49750-260 FREIGHT & DRAY	35,904.00	35,904.00	14,039.51	( 21,864.49)	39.10	36,323.62
610-49750-262 BREAKAGE & SHRINKAGE	1,200.00	1,200.00	.00	( 1,200.00)	.00	.00
<b>TOTAL SUPPLIES</b>	<b>4,249,003.00</b>	<b>4,249,003.00</b>	<b>1,610,540.68</b>	<b>( 2,638,462.32)</b>	<b>37.90</b>	<b>4,217,753.01</b>
<i>OTHER SERVICES &amp; CHARGES</i>						
610-49750-304 MISC PROFESSIONAL SERVICES	1,500.00	1,500.00	271.40	( 1,228.60)	18.09	1,766.42
610-49750-313 IT MGMT & BACKUP	3,000.00	3,000.00	903.24	( 2,096.76)	30.11	2,483.91
610-49750-321 TELEPHONE/CELLULAR PHONES	8,000.00	8,000.00	3,153.30	( 4,846.70)	39.42	9,606.08
610-49750-331 TRAVEL/MEALS/LODGING	200.00	200.00	.00	( 200.00)	.00	151.70
610-49750-334 MILEAGE REIMBURSEMENT	150.00	150.00	204.38	54.38	136.25	187.26
610-49750-340 ADVERTISING	40,000.00	40,000.00	20,487.68	( 19,512.32)	51.22	42,605.92
610-49750-341 WINE TASTING EVENT COSTS	3,000.00	3,000.00	1,637.18	( 1,362.82)	54.57	3,713.77
610-49750-360 INSURANCE AND BONDS	15,000.00	15,000.00	.00	( 15,000.00)	.00	13,246.47
610-49750-381 ELECTRIC UTILITIES	28,000.00	28,000.00	7,665.74	( 20,334.26)	27.38	23,451.93
610-49750-382 WATER/WASTEWATER UTILITIES	800.00	800.00	279.14	( 520.86)	34.89	711.87
610-49750-383 GAS UTILITIES	2,000.00	2,000.00	1,224.83	( 775.17)	61.24	1,103.55
610-49750-384 REFUSE HAULING	2,500.00	2,500.00	581.75	( 1,918.25)	23.27	1,385.00
<b>TOTAL OTHER SERVICES &amp; CHARG</b>	<b>104,150.00</b>	<b>104,150.00</b>	<b>36,408.64</b>	<b>( 67,741.36)</b>	<b>34.96</b>	<b>100,413.88</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**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	7,000.00	7,000.00	2,849.70	( 4,350.30)	37.85	6,556.25
610-49750-420 DEPRECIATION	57,000.00	57,000.00	.00	( 57,000.00)	.00	59,866.25
610-49750-430 FISCAL/BANK/MISCELLANEOUS CHG	116,500.00	116,500.00	47,065.48	( 69,434.52)	40.40	117,847.37
610-49750-433 DUES AND SUBSCRIPTIONS	3,500.00	3,500.00	.00	( 3,500.00)	.00	4,162.00
610-49750-440 MEETINGS AND SCHOOLS	900.00	900.00	655.00	( 245.00)	72.78	680.00
610-49750-453 TAXES AND LICENSES	250.00	250.00	.00	( 250.00)	.00	200.00
610-49750-461 LOTTERY SWEEP	50,000.00	50,000.00	21,862.96	( 28,137.04)	43.73	49,036.64
610-49750-475 LOTTERY PAID OUT	30,000.00	30,000.00	20,146.06	( 9,853.94)	67.15	38,205.08
610-49750-489 CONTRACT MAINTENANCE	3,200.00	3,200.00	794.63	( 2,405.37)	24.83	2,014.68
<b>TOTAL MISCELLANEOUS</b>	<b>268,350.00</b>	<b>268,350.00</b>	<b>93,173.83</b>	<b>( 175,176.17)</b>	<b>34.72</b>	<b>278,568.27</b>
<i>TRANSFERS</i>						
610-49750-720 TRANSFERS OUT - OPER TRANSFER	400,000.00	400,000.00	.00	( 400,000.00)	.00	435,000.00
610-49750-721 TRANSFER OUT--PARK IMPROV FUN	.00	.00	.00	.00	.00	34,000.00
<b>TOTAL TRANSFERS</b>	<b>400,000.00</b>	<b>400,000.00</b>	<b>.00</b>	<b>( 400,000.00)</b>	<b>.00</b>	<b>469,000.00</b>
<b>TOTAL LIQUOR STORE</b>	<b>5,584,397.00</b>	<b>5,584,397.00</b>	<b>1,970,277.28</b>	<b>( 3,614,119.72)</b>	<b>35.28</b>	<b>5,593,219.68</b>

**CITY OF CAMBRIDGE**  
**DETAIL EXPENDITURES WITH COMPARISON TO BUDGET**  
**FOR THE 5 MONTHS ENDING MAY 31, 2018**

**FUND 610 - LIQUOR STORE FUND**

	ADOPTED BUDGET	AMENDED BUDGET	YTD ACTUAL	UNUSED/ UNEARNED	% OF BUDGET	PRIOR YR YTD ACTUAL
TOTAL FUND EXPENDITURES	<u>5,584,397.00</u>	<u>5,584,397.00</u>	<u>1,970,277.28</u>			<u>5,593,219.68</u>
NET REVENUES OVER EXPENDITURE	<u>.00</u>	<u>.00</u>	<u>185,994.26</u>			<u>28,082.75</u>

# City of Cambridge Cash & Investment Summary 5-31-18

First Bank & Trust High Yield Savings-Reserved for Bond Payments within 60 days, \$170,491

First Bank & Trust Operating Checkbook, \$524,853

First Bank & Trust Housing High Yield Savings, \$587,702

First Bank & Trust Housing Checking, \$670,648

Long Term--Morgan Stanley-Government Securities, \$2,399,893

Long Term--Morgan Stanley-Certificates of Deposit, \$5,881,352

First Bank & Trust High Yield Savings Used for Cash Flow Including 2018 Street Project, \$9,322,200

4M Fund-League of MN Cities, \$56,614

