

**CITY OF CAMBRIDGE, MINNESOTA
ADOPTED BUDGET
FOR
FISCAL YEAR 2025**

CITY OFFICIALS

		TERM OF OFFICE <u>EXPIRES DECEMBER 31</u>
James Godfrey	Mayor	2026
Aaron Berg	Council Member	2026
Robert Shogren	Council Member	2026
Mark Ziebarth	Council Member	2028
Lisa Iverson	Council Member	2024
Evan Vogel	City Administrator	
Caroline Moe	Director of Finance	

**City of Cambridge
2025 Adopted Budget**

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**City of Cambridge
2025 Adopted Budget**

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Resolution No. R24-100

*Resolution Approving the Final Payable 2025
Tax Levy*

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

- 1) That the following levies for certified 2024, payable 2025, be levied upon the taxable property in said City of Cambridge, Isanti County, State of Minnesota for the following purposes:

	Levy Collectible <u>2025</u>
Fund 101 – General Operations	\$ 6,445,175

DEBT SERVICE LEVIES:

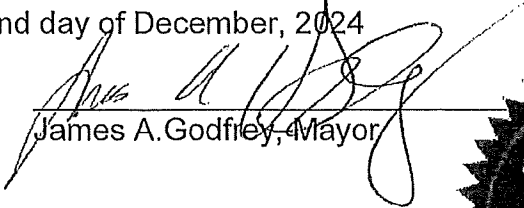
Fund 385 GO Improvement Bonds, 2015 Street Improvements	67,500
Fund 324 GO Improvement Bonds, 2016 Street Improvements	50,000
Fund 328 GO Improvement Bonds, 2018 Street Improvements	120,558
Fund 392 GO Improvement Bonds, 2022 Street Improvements	370,000
Fund 384 GO Improvement Bonds, 2024 Street Improvements	<u>122,000</u>
Total Debt Service Levies	<u>730,058</u>

TOTAL ALL LEVIES **\$7,175,233**

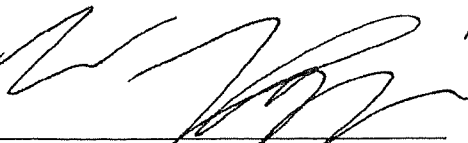
- 2) That this final levy does not exceed the Proposed Levy adopted on September 3, 2024.
- 3) That the City Administrator/Clerk be directed to transmit a certified copy of this resolution to the Isanti County Auditor's Office before Sunday December 31, 2024 for purpose of complying with Minnesota State Statute.

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

Adopted this 2nd day of December, 2024


James A. Godfrey, Mayor

Attested by:


Evan Vogel, City Administrator



CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
REVENUES AND TRANSFERS IN				
REVENUES				
Taxes	6,337,921	6,027,929	3,340,989.15	5,644,547.07
Licenses and Permits -				
Business	77,150	80,425	45,217.03	86,481.35
Non-Business	273,394	251,780	257,783.27	628,929.31
Intergovernmental Revenues	1,889,690	2,085,067	1,301,097.90	1,651,527.81
Charges for Services				
General Government	7,550	7,726	229.00	8,273.74
Public Safety	177,985	177,396	177,531.36	175,651.15
Other	7,200	13,857	13,882.91	67,853.80
Fines and Forfeitures	42,100	46,734	47,094.00	57,170.03
Other	127,385	114,898	79,976.54	236,989.43
<i>Total Revenues</i>	<u>8,940,375</u>	<u>8,805,812</u>	<u>5,263,801.16</u>	<u>8,557,423.69</u>
TRANSFERS IN	565,000	525,000	525000.00	525000.00
TOTAL REVENUES AND	<u>9,505,375</u>	<u>9,330,812</u>	<u>5788801.16</u>	<u>9082423.69</u>
EXPENDITURES AND TRANSFERS OUT				
EXPENDITURES				
General Government				
Mayor and Council	73,247	67,736	55079.60	61566.83
Administration	527,733	472,546	371974.53	400263.69
Elections	3,500	13,800	6213.91	4355.00
Finance	404,882	466,391	390352.21	358035.06
Legal	126,500	130,000	59459.83	101493.73
Community Development	790,767	747,778	593320.05	696179.57
New City Hall Buildings	170,639	163,319	104900.07	131259.58
Total General Govern	<u>2,097,268</u>	<u>2,061,570</u>	<u>1581300.20</u>	<u>1753153.46</u>
Public Safety				
Police Department	3,293,640	3,205,199	2523515.31	2757851.72
Fire Department	500,904	633,662	512273.30	599882.26
Emergency Management	10,695	12,460	6902.00	3363.32
Animal Control	5,000	5,000	3600.00	4800.00
Total Public Safety	<u>3,810,239</u>	<u>3,856,321</u>	<u>3046290.61</u>	<u>3365897.30</u>
Public Works				
Street Maintenance	1,893,145	1,833,128	1336197.34	1681955.70
Total Public Works	<u>1,893,145</u>	<u>1,833,128</u>	<u>1336197.34</u>	<u>1681955.70</u>
Parks and Recreation				
Parks and Recreation	648,720	616,400	449651.35	494359.84
Library	133,500	133,973	103505.58	125892.60
Total Parks and Recre	<u>782,220</u>	<u>750,373</u>	<u>553156.93</u>	<u>620252.44</u>
<i>Total Expenditures</i>	<u>8,582,872</u>	<u>8,501,392</u>	<u>6516945.08</u>	<u>7421258.90</u>
TRANSFERS OUT	922,503	829,420	757070.00	1140601.00
TOTAL EXPENDITURES & T	<u>9,505,375</u>	<u>9,330,812</u>	<u>7274015.08</u>	<u>8561859.90</u>
NET INCREASE (DECREASE)	<u>(0)</u>	<u>0</u>	<u>-1485213.92</u>	<u>520563.79</u>

Resolution No. R24-101

Resolution Adopting the 2025 General Fund Operating Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the General Fund as follows:

GENERAL FUND

Revenues:

Taxes	\$6,337,921
Licenses and Permits	350,544
Intergovernmental Revenues	1,889,690
Charges for Services	192,735
Fines and Forfeitures	42,100
Other	127,385
Transfers From Other Funds	<u>565,000</u>
Total Revenues	<u>\$9,505,375</u>

Operating Expenditures:

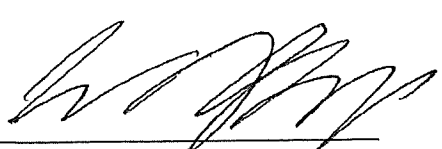
General Government	\$2,097,268
Public Safety	3,810,239
Public Works	1,893,145
Parks and Recreation	782,220
Transfers to Other Funds	<u>922,503</u>
Total Operating Expenditures	<u>\$9,505,375</u>

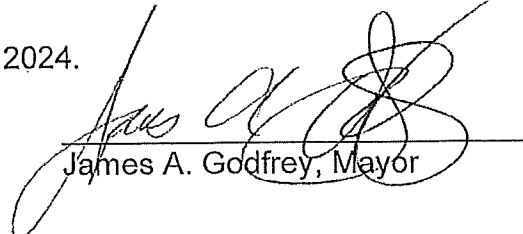
Budgeted Change in Fund Balance

\$0

Adopted this 2nd Day of December, 2024.

ATTEST:


Evan Vogel, City Administrator


James A. Godfrey, Mayor

City of Cambridge 2025 General Fund Budget Revenue

Revenue Overview

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

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

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

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

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

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

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

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

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

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

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

		Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
REVENUES					
<i>TAXES</i>					
01-31010	Taxes - Current	6,316,421	5,993,184	3,306,576.21	5,614,171.51
01-31020	Taxes - Delinquent	20,000	33,245	33,245.37	28,054.56
01-31030	Taxes-Market Value Credit Refund		0	-	-
01-31050	Taxes - Excess Tax Increments		0	-	-
01-31051	Decert TIF District Proceeds		0	-	-
01-31061	Taxes & Assessments on Sale of Foreclosed Property		0	40.15	-
01-31062	Taxes Abated by Isanti Co		0	-	-
01-31063	Taxes & Assessments on Sale of Foreclosed Property Future		0	-	-
01-31060	Penalties and Interest	1,500	1,500	1,127.42	2,321.00
	TOTAL TAXES	<u>6,337,921</u>	<u>6,027,929</u>	<u>3,340,989.15</u>	<u>5,644,547.07</u>
<i>LICENSES AND PERMITS</i>					
<i>Business</i>					
01-32110	Liquor	18,000	18,000	-	18,600.00
01-32111	Beer & Setups		0	-	-
01-32180	Cigarettes	3,600	3,600	400.00	3,600.00
01-32184	Cable Franchise Fees	52,000	54,000	42,342.03	58,581.35
01-32185	Trash Franchise Fees	2,550	2,550	-	2,550.00
01-32199	Other Business Licenses and Permit	1,000	2,275	2,475.00	3,150.00
	<i>Total Business</i>	<u>77,150</u>	<u>80,425</u>	<u>45,217.03</u>	<u>86,481.35</u>
<i>Non-Business</i>					
01-32218	City Share of Electrical Inspections	5,000	3,691	4,006.60	39,273.00
01-32219	Local Share of Building Surcharge	500	167	282.14	746.31
01-32220	Building Permits	221,394	173,331	175,724.93	465,913.07
01-32221	Excavating Permits	0	108	108.00	108.00
01-32222	Mechanical and Gas Permits	16,000	16,315	17,837.00	41,719.50
01-32223	Fire Protection Permits		0	-	-
01-32225	Investigation (Penalty Fee)	250	2,500	2,500.00	900.00
01-32226	Contractor Verification Fee	250	0	-	20.00
01-32230	Plumbing Permits	14,000	18,015	19,446.60	36,994.00
01-32240	Sign Permits	1,000	990	1,190.00	1,060.00
01-32298	Rental Registration	10,000	20,209	20,234.00	24,600.00
01-32299	Other Non-Business Licenses and Permits	5,000	16,454	16,454.00	17,595.43
	<i>Total Non-Business</i>	<u>273,394</u>	<u>251,780</u>	<u>257,783.27</u>	<u>628,929.31</u>
	TOTAL LICENSES AND PERMITS	<u>350,544</u>	<u>332,205</u>	<u>303,000.30</u>	<u>715,410.66</u>
<i>INTERGOVERNMENTAL REVENUES</i>					
01-33165	Federal Grants-Other	3,000	6,082	6,082.94	6,538.97
01-33401	Local Government Aid (LGA)	1,507,967	1,503,227	751,613.50	1,111,338.00
01-33404	State Aid - Other		23,093	23,093.60	25,256.73
01-33405	PERA Aid		0	-	-
01-33409	New State Aid-Officer Disability Ass	10,000	0	-	-
01-33410	New One-Time Public Safety Assist	0	0	-	-
01-33418	MSA - Maintenance	50,000	50,000	50,000.00	50,000.00
01-33420	Fire Relief		132,488	132,488.47	112,395.61
01-33421	Police State Aid	142,723	189,742	189,742.96	187,671.58
01-33422	School District-School Officer Assis	170,000	170,000	137,640.86	151,464.75
01-33424	School District-School Officer Assistance--SRO#2		0	-	-
01-33610	County Grants & Aids for Highways	6,000	6,435	6,435.57	6,862.17
01-33620	Other County Aid		4,000	4,000.00	-
	TOTAL INTERGOVERNMENTAL	<u>1,889,690</u>	<u>2,085,067</u>	<u>1,301,097.90</u>	<u>1,651,527.81</u>
01-33610	County Grants & Aids for Highways				

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

		Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
CHARGES FOR SERVICES					
<i>General Governments</i>					
01-34102	Filing Fees	0	60	60.00	-
01-34105	Sale of Maps, Copies	50	112	115.00	47.50
01-34106	Street Light O&M		0	-	-
01-34110	Solar Lease Revenue	7500	7,500	-	8,118.24
01-34116	Inspection Fees		54	54.00	108.00
01-34117	Contracted building inspection		0	-	-
<i>Total General Government</i>		<u>7,550.00</u>	<u>7,726.00</u>	<u>229.00</u>	<u>8,273.74</u>
<i>Public Safety</i>					
01-34201	Police Department Reports	500	375	410.00	665.00
01-34202	Police Department Administration F	3,000	2,285	2,385.00	4,695.00
01-34205	Police Department Pawn Shop Reve	3,000	2,750	2,750.00	3,250.00
01-34204	PD-Pay Reimb Fee		0	-	-
01-34206	Fire Protection - Township Contract	168,000	168,601	168,601.09	163,556.15
01-34208	Fire Protection - Fire Runs		0	-	-
01-34210	Fire Protection - Admin	3,485	3,385	3,385.27	3,485.00
<i>Total Public Safety</i>		<u>177,985</u>	<u>177,396</u>	<u>177,531.36</u>	<u>175,651.15</u>
<i>Other</i>					
01-34951	Sale of Service and Supplies	0	5,222	5,222.91	-
01-34953	Escrow Administration Fee		0	-	-
01-34954	Plan review/administrative charge		0	-	59,233.80
01-34955	Base Map updating fee		0	-	-
01-34925	Park Activity Fees	5,000	7,270	7,295.00	6,505.00
01-34930	Art Fair Fees	1,000	1,365	1,365.00	1,155.00
01-34958	Ice Rink Lease Revenue	1,200	0	-	960.00
<i>Total Other</i>		<u>7,200.00</u>	<u>13,857.00</u>	<u>13,882.91</u>	<u>67,853.80</u>
TOTAL CHARGES FOR SERVICE		<u>192,735</u>	<u>198,979</u>	<u>191,643.27</u>	<u>251,778.69</u>
FINES AND FORFEITURES					
01-35101	Court Fines	40,000	40,739	40,739.00	43,924.47
01-35102	Parking Fines	1,000	220	260.00	1,100.00
01-35104	Animal Control Fines	1,000	2,445	2,765.00	2,005.00
01-35105	Admin Citation	100	3,330	3,330.00	10,140.56
TOTAL FINES AND FORFEITURES		<u>42,100</u>	<u>46,734</u>	<u>47,094.00</u>	<u>57,170.03</u>
OTHER					
01-36200	Miscellaneous		0	1.00	847.15
01-36210	Interest on Investments	42,233	28,217	-	145,039.01
01-36220	Facility Rentals	9,104	9,000	3,675.03	9,721.71
01-36230	Donations	500	2,000	1,000.00	800.00
01-36233	Operation Round Up Grant		0	-	-
01-36102	Specil Assessment Interest		4,794	4,794.01	162.26
01-36231	Library Rent	74,348	62,348	62,167.50	72,708.00
01-36234	Arts Grant for Concert Series		0	-	-
01-36235	Library Room Rental	1,000	4,050	4,050.00	1,671.28
01-36240	Patronage Capital	200	200	-	1,007.02
01-36241	Fire Dept Private Grants		0	-	-
01-36242	Wellness Grant		0	-	-
01-36250	Telephone Commissions		0	-	-
01-36501	Sale of Property		4,289	4,289.00	5,033.00
01-37200	Miscellaneous		0	-	-
Total non-mall other revenue		<u>127,385</u>	<u>114,898</u>	<u>79976.54</u>	<u>236989.43</u>
TOTAL OTHER		<u>127,385</u>	<u>114,898</u>	<u>79976.54</u>	<u>236989.43</u>
TOTAL REVENUES		<u>8,940,375</u>	<u>8,805,812</u>	<u>5263801.16</u>	<u>8557423.69</u>

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

			11/30/2024		
	Adopted	Amended		YTD	YTD
	Budget	Budget		Actual 2024	Actual 2023
	<u>2025</u>	<u>2024</u>		10/31/2024	12/31/2023
TRANSFERS IN					
01-39203	Liquor Fund	425,000	425,000	525,000.00	525,000.00
01-39203	Other Funds	140,000	100,000		
	TOTAL TRANSFERS IN	565,000	525,000	525,000	525,000
	TOTAL REVENUES AND TRANS	9,505,375	9,330,812	5788801.16	9082423.69

City of Cambridge
2025 General Fund Budget Expenditures

Categories of Expenditures

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

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

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

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

Police Protection
Fire Protection
Animal Control
Emergency Management

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

Street Maintenance

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

Park and Recreation
Library

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

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
EXPENDITURES				
GENERAL GOVERNMENT				
<i>Council - #41110</i>				
Personal Services				
-41110-101 Salaries	32,900	29,900	24,916.80	29,900.16
-41110-122 FICA/Medicare Employer Share/Err	2,517	2,290	1,905.90	2,287.09
-41110-151 Worker's Comp - Ins Premiums	80	196	-	110.49
Total Personal Services	35,497	32,386	26,822.70	32,297.74
Supplies				
-41110-200 Office Supplies - Accessories	100	0	-	-
-41110-210 Miscellaneous Operating Supplies	250	0	-	-
-41110-213 Citizens Academy		0	-	-
-41110-214 Employee Recognition	500	525	98.88	250.00
Total Supplies	850	525	98.88	250.00
Other Services and Charges				
-41110-304 Miscellaneous Professional Services	1,000	800	-	800.00
-41110-331 Travel/Meals/Lodging	3,000	2,500	1,859.78	2,818.13
-41110-334 Mileage Reimbursements	600	523	522.60	581.64
-41110-340 Advertising	200	175	-	-
-41110-360 Insurance and Bonds	400	326	325.07	316.20
-41110-430 Miscellaneous	100	26	-	-
-41110-433 Dues and Subscriptions	100	100	-	30.00
-41110-440 Schools and Meetings	3,500	2,800	2,130.00	3,000.00
-41110-441 Sister City Activities	500	500	89.95	-
-41110-455 Fireworks Display Expenses	20,000	19,575	19,275.00	18,275.00
-41110-456 Art Festival	2,000	2,000	974.62	678.12
-41110-457 Downtown Banner & Signage	500	500	-	-
-41110-458 Downtown Flower Basket	5,000	5,000	2,981.00	2,520.00
-41110-459 Downtown Trash Cans & Benches	0	0	-	-
Total Other Services and Charges	36,900	34,825	28,158.02	29,019.09
<i>Total Council</i>	73,247	67,736	55,079.60	61,566.83
<i>Administration - #41320</i>				
Personal Services				
-41320-101 Salaries	263,656	227,713	183,868.69	193,594.81
-41320-102 Overtime		0	-	-
1320-103 Part-time Regular	57,253	53,706	40,912.19	39,160.74
-41320-105 Temp/Seasonal		0	-	-
-41320-121 PERA Employer Share	24,246	21,106	16,858.58	17,353.28
-41320-122 FICA/Medicare Employer Share/Err	24,730	21,528	16,928.89	17,415.85
-41320-131 Medical/Dental/Life Employer Share	41,857	39,876	40,747.72	37,978.95
-41320-132 Longevity	2,368	0	-	-
-41320-133 Deductible Contribution	3,300	3,300	300.00	1,800.00
-41320-157 Severance due to retirement		0	-	-
-41320-151 Workers' Compensation Insurance	3,343	3,000	1,879.29	1,509.17
-41320-153 City Wide Re-employment Compen	5,000	5,000	1,339.08	-
-41320-154 HRA/Flex Fees	200	200	126.95	149.28
-41320-159 Class & Comp Implementation	10,000	0	-	-
-41320-158 Moving Exp Reimb		0	-	-
Total Personal Services	435,953	375,429	302,961.39	308,962.08

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

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
Supplies				
-41320-201 Office Supplies - Accessories	1,800	1,750	1,779.81	1,389.45
-41320-202 Duplicating Supplies and Copy Paper	1,500	3,000	879.74	1,468.29
-41320-203 Newsletter Costs	5,500	3,900	-	-
-41320-204 Stationary, Forms and Envelopes	500	600	552.00	544.00
-41320-209 Software Updates	1,500	1,500	1,225.50	1,547.84
-41320-210 Miscellaneous Operating Supplies	500	500	96.25	-
-41320-221 Repairs and Maintenance - Equipme	50	250	181.77	-
-41320-240 Small Tools & Minor Equipment	4,000	10,174	5,099.22	1,325.61
Total Supplies	15,350	21,674	9,814.29	6,275.19
Other Services and Charges				
-41320-304 Miscellaneous Professional Services	2,000	2,200	2,185.62	23,543.44
-41320-313 Marco IT Mgmt & Backup	5,880	5,600	4,582.50	5,482.52
-41320-321 Telephone/Cellular Phones	-	0	-	-
-41320-322 Postage	4,000	8,000	8,857.50	4,000.00
-41320-331 Travel/Meals/Lodging	2,000	2,800	2,567.77	1,690.83
-41320-334 Mileage Reimbursement	700	2,000	1,213.78	683.76
-41320-340 Advertising	2,000	1,000	-	-
-41320-351 Legal Notices/Ordinance Publication	1,000	1,000	440.85	392.19
-41320-360 Insurance and Bonds	2,800	2,723	2,722.81	2,516.20
-41320-404 Repairs and Maintenance	-	0	-	-
-41320-409 Maintenance Contracts - Office Equ	30,000	25,000	23,574.62	27,595.58
-41320-430 Miscellaneous	50	70	69.65	-
-41320-433 Dues and Subscriptions	2,000	1,650	821.80	1,422.07
-41320-437 City Wide-Dues & Subscriptions	18,000	18,000	9,394.95	15,978.00
-41320-440 Schools and Meetings	6,000	5,400	2,767.00	1,721.83
-41320-441 Web Site Enhancement	-	0	-	-
-41320-999 Contingency	-	0	-	-
Total Other Services and Charges	76,430	75,443	59,198.85	85,026.42
Total Administration	527,733	472,546	371,974.53	400,263.69
Elections - #41410				
Personal Services				
-41410-104 Salaries - Temporary Election Judge	0	10,000	6,090.63	-
-41410-122 FICA/Medicare Employer Share/Err	0	0	-	-
-41410-151 Workers' Compensation Insurance	-	0	-	-
Total Personal Services	0	10,000	6,090.63	-
Supplies				
-41410-200 Miscellaneous Office Supplies	0	250	-	-
-41410-201 Office Supplies - Accessories	-	0	79.79	-
-41410-240 Small Tools	-	0	-	-
Total Supplies	0	250	79.79	-
Other Services and Charges				
-41410-331 Travel/Meals/Lodging	0	150	43.49	-
-41410-351 Legal Notices/Ordinance Publication	0	200	-	-
-41410-404 Repairs & Maintenance - Voting Equipment	-	0	-	-
-41410-408 Maintenance Contracts - Mach/Equi	3,500	3,200	-	4,355.00
-41410-412 Rentals - Buildings	-	0	-	-
-41410-430 Miscellaneous	-	0	-	-
Total Other Services and Charges	3,500	3,550	43.49	4,355.00
Total Elections	3,500	13,800	6,213.91	4,355.00

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
<i>Finance - #41500</i>				
Personal Services				
-.41500-101 Salaries	205,732	269,532	219,976.55	206,905.01
-.41500-102 Overtime		0	-	-
-.41500-103 Part-time Regular		0	-	-
-.41500-121 PERA Employer Share	16,034	20,180	13,794.23	15,427.20
-.41500-122 FICA/Medicare Employer Share/Err	16,354	20,583	13,777.90	15,298.18
-.41500-131 Medical/Dental/Life Employer Shar	38,053	39,330	40,087.72	34,526.34
-.41500-132 Longevity	8,045	0	-	-
-.41500-133 Deductible Contribution	3,000	4,500	3,112.58	2,887.42
-.41500-151 Workers' Compensation Insurance	2,212	2,213	1,969.13	1,126.10
-.41500-154 HRA/Flex Fees	200	200	124.70	134.80
-.41500-157 Severance	0	0	-	-
Total Personal Services	289,630	356,538	292,842.81	276,305.05
Supplies				
-.41500-201 Office Supplies - Accessories	1,500	1,500	1,323.65	1,764.39
-.41500-204 Stationary, Forms and Envelopes	3,500	3,500	853.81	3,170.98
-.41500-209 Software Updates	2,500	1,000	950.00	800.00
-.41500-210 Miscellaneous Operating Supplies	500	500	-	-
-.41500-240 Small Tools	2,000	2,000	189.00	197.00
Total Supplies	10,000	8,500	3,316.46	5,932.37
Other Services and Charges				
-.41500-301 Auditing and Accounting	46,900	51,500	51,500.00	35,500.00
-.41500-304 Miscellaneous Professional Services	13,700	7,193	7,192.31	6,616.50
-.41500-308 Isanti County Special Assessment M	1,000	942	337.00	691.00
-.41500-309 EDP Professional Services	7,500	7,000	5,608.00	6,621.00
-.41500-313 IT Management	5,880	5,600	4,582.50	5,482.52
-.41500-321 Telephone/Cellular Phones	540	540	450.00	540.00
-.41500-331 Travel/Meals/Lodging	500	500	15.00	87.00
-.41500-334 Mileage Reimbursement	300	300	128.64	125.76
-.41500-340 Advertising	400	947	946.26	-
-.41500-351 Legal Notices/Ordinance Publishing	600	346	227.67	368.35
-.41500-360 Insurance and Bonds	2,000	1,887	1,886.95	1,814.51
-.41500-409 Maintenance Contracts - Office Equ	20,000	18,000	16,606.00	16,266.00
-.41500-420 Wellness	500	500	-	-
-.41500-430 Miscellaneous	682	148	41.61	-
-.41500-432 Property Finders Fee		0	-	-
-.41500-433 Dues and Subscriptions	1,750	1,750	1,150.00	1,242.00
-.41500-440 Schools and Meetings	3,000	4,200	3,521.00	443.00
Total Other Services and Charges	105,252	101,353	94,192.94	75,797.64
<i>Total Finance</i>	404,882	466,391	390,352.21	358,035.06
<i>Legal - #41610</i>				
Other Services and Charges				
-.41610-304 Legal Fees	75,000	75,000	20,784.68	50,072.87
-.41610-307 Township Annexation Payments	1,500	5,000	1,175.12	1,420.82
-.41610-305 Prosecution Services	50,000	50,000	37,500.03	50,000.04
Total Other Services and Charges	126,500	130,000	59,459.83	101,493.73
<i>Total Legal</i>	126,500	130,000	59,459.83	101,493.73

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

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
<i>Community Development</i>				
<i>Building Department - #41920</i>				
<i>Personal Services</i>				
-41920-101 Salaries	239,658	226,140	182,633.77	205,122.01
-41920-102 Overtime		0	25.68	-
-41920-103 Seasonal Temp/Salary		0	-	-
-41920-121 PERA Employer Share	18,133	16,961	13,699.45	15,174.48
-41920-122 FICA/Medicare Employer Share/Enr.	18,496	17,300	13,579.21	15,161.46
-41920-131 Medical/Dental/Life Employer Share	57,078	54,378	55,553.50	51,775.59
-41920-132 Longevity	2,112	0	-	-
-41920-133 Deductible Contribution	4,500	4,500	2,856.01	1,922.84
-41920-151 Workers' Compensation Insurance	2,964	2,616	1,915.93	1,661.78
-41920-154 HRA/Flex Fees	300	300	172.95	202.20
Total Personal Services	343,241	322,195	270,436.50	291,020.36
<i>Supplies</i>				
-41920-201 Office Supplies - Accessories	1,400	1,400	339.67	873.18
-41920-204 Stationary, Forms and Envelopes	0	0	-	-
-41920-209 Software Updates	500	500	19.99	753.11
-41920-210 Miscellaneous Operating Supplies	800	800	-	339.60
-41920-212 Gasoline/Fuel/Lubricants/Additives	1,800	2,500	866.11	1,324.37
-41920-221 Repair and Maintenance Supplies -	1,000	1,000	657.14	811.23
-41920-240 Small Tools and Minor Equipment	5,000	5,000	287.97	2,055.36
Total Supplies	10,500	11,200	2,170.88	6,156.85
<i>Other Services and Charges</i>				
-41920-304 Miscellaneous Professional Services	750	750	-	-
-41920-305 Contracted Building Inspection	0	1,250	1,249.88	31,911.55
-41920-309 EDP Professional Services	0	0	-	-
-41920-313 Marco IT Mgmt & Backup	5,800	5,800	4,582.50	5,482.52
-41920-321 Telephone/Cellular Phones	1,800	1,800	412.61	480.01
-41920-331 Travel/Meals/Lodging	600	600	-	-
-41920-334 Mileage Reimbursement	500	500	-	-
-41920-340 Advertising	0	200	-	-
-41920-351 Legal Notices/Ordinance Publishing	200	150	-	-
-41920-360 Insurance	3,500	2,316	2,315.67	2,939.03
-41920-404 Repairs and Maintenance	250	400	310.00	150.37
-41920-409 Maintenance Contracts - Office Equ	7,500	5,500	2,685.00	2,685.00
-41920-430 Miscellaneous	300	300	-	62.57
-41920-432 Credit Card Fees	25	500	8.25	15.95
-41920-433 Dues and Subscriptions	1,400	1,400	679.50	700.00
-41920-440 Schools and Meetings	4,000	4,000	2,878.55	5,442.50
Total Other Services and Charges	26,625	25,466	15,121.96	49,869.50
Total Building Department	380,366	358,861	287,729.34	347,046.71
<i>Engineering</i>				
-41925-303 Engineering Contracted Expense	40,000	38,000	22,837.55	35,653.55

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
<i>Planning - #41935</i>				
Personal Services				
-41935-101 Salaries	223,663	215,511	174,006.99	204,992.81
-41935-102 Overtime		0	-	-
-41935-112 Planning Commission Salaries	2,500	2,500	2,415.00	1,785.00
-41935-121 PERA Employer Share	16,261	15,767	13,050.51	15,375.85
-41935-122 FICA/Medicare Employer Share/Err	16,585	16,082	13,026.99	15,295.54
-41935-131 Medical/Dental/Life Employer Share	47,475	45,315	46,304.25	43,085.71
-41935-132 Longevity	6,670	0	-	-
-41935-133 Deductible Contribution	3,750	3,750	1,500.00	2,196.00
-41935-151 Workers' Compensation Insurance	2,717	2,488	1,940.70	1,757.62
-41935-154 HRA/Flex Fees	300	300	144.15	168.50
-41935-153 Unemployment		0	-	-
Total Personal Services	<u>319,921</u>	<u>301,713</u>	<u>252,388.59</u>	<u>284,657.03</u>
Supplies				
-41935-201 Office Supplies - Accessories	2,000	2,000	1,677.96	1,604.06
-41935-204 Stationary, Forms and Envelopes		150	-	-
-41935-209 Software Updates	1,500	4,000	1,139.00	1,116.82
-41935-210 Miscellaneous Operating Supplies		200	-	-
-41935-212 Gasoline/Fuel/Lubricants/Additives	500	350	202.94	417.85
-41935-221 Repair and Maintenance Supplies -	350	1,000	623.17	429.93
-41935-240 Small Tools and Minor Equipment	3,200	2,500	1,695.99	805.12
Total Supplies	<u>7,550</u>	<u>10,200</u>	<u>5,339.06</u>	<u>4,373.78</u>
Other Services and Charges				
-41935-301 Special Projects	2,000	2,500	1,350.00	56.00
-41935-303 Comp Plan Update		0	-	-
-41935-304 Miscellaneous Professional Services	1,500	750	-	225.00
-41935-306 Transportation Study Consulting		0	-	-
-41935-307 Rail Study		0	-	-
-41935-308 Lakes & Pines Mgmt--Small Cities Grant		0	-	-
-41935-309 EDP Professional Services	0	0	-	-
-41935-313 Marco IT Mgmt & Backup	5,880	5,600	4,582.50	5,482.52
-41935-321 Telephone/Cellular Phones		0	-	-
-41935-322 Code Enforcement Mailing		0	-	-
-41935-331 Travel/Meals/Lodging	500	600	15.00	468.42
-41935-334 Mileage Reimbursement	250	250	-	30.79
-41935-340 Advertising	200	200	-	-
-41935-351 Legal Notices/Ordinance Publishing	1,500	1,500	112.56	180.23
-41935-360 Insurance	12,000	12,580	12,579.71	10,876.92
-41935-404 Repairs and Maintenance	300	300	-	199.95
-41935-409 Maintenance Contracts - Office Equip	7,500	6,000	2,990.00	2,990.00
-41935-430 Miscellaneous		1,000	(3,042.95)	-
-41935-431 Property Securing Exp	1,200	2,500	3,841.43	1,166.41
-41935-432 Abatement Costs		0	-	-
-41935-433 Dues and Subscriptions	1,300	1,324	1,233.00	771.00
-41935-440 Schools and Meetings	2,800	2,700	1,364.26	2,001.26
-41935-488 Other Contracted Services--Comp Plan Update		0	-	-
-41935-489 Other Contracted Services--GIS Maint	1,000	1,200	-	-
-41935-490 Flyover Pictures--share from Isanti C	5,000	0	-	-
Total Other Services and Charges	<u>42,930</u>	<u>39,004</u>	<u>25,025.51</u>	<u>24,448.50</u>
<i>Total Planning</i>	<u>370,401</u>	<u>350,917</u>	<u>282,753.16</u>	<u>313,479.31</u>
Total Community Development	790,767	747,778	593,320.05	696,179.57

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
<i>City Hall Buildings - #41950</i>				
Personal Services				
-41950-101 Salaries	31,807	31,815	25,690.03	29,145.70
-41950-102 Overtime	1,000	1,000	-	-
-41950-103 Part-time Salaries		0	-	-
-41950-121 PERA Employer Share	2,539	2,461	1,926.75	2,247.87
-41950-122 FICA/Medicare Employer Share/Enr	2,589	2,510	1,904.80	2,149.64
-41950-131 Medical/Dental/Life Employer Shar	9,514	9,063	9,239.25	8,605.65
-41950-132 Longevity	938	0	-	-
-41950-133 Deductible Contribution	750	750	-	-
-41950-151 Workers' Compensation Insurance	3,452	3,170	2,314.06	2,594.25
-41950-154 HRA/Flex Fees	50	50	28.85	33.70
Total Personal Services	52,639	50,819	41,103.74	44,776.81
-41950-210 Miscellaneous Operating Supplies				
-41950-212 Gasoline/Fuel	200	200	-	-
-41950-215 Maintenance Supplies	9,000	9,000	4,920.97	4,852.98
-41950-240 Small Tools & Equipment	1,500	1,000	166.14	3,687.70
Total Supplies	10,700	10,200	5,087.11	8,540.68
Other Services and Charges				
-41950-321 Telephone/Cellular Phones	19,000	19,000	14,190.18	18,731.00
-41950-360 Insurance	4,000	3,872	3,871.06	3,530.14
-41950-381 Electric Utilities	12,000	14,000	8,791.91	10,535.71
-41950-382 Water/Wastewater	7,000	5,000	4,646.06	6,465.47
-41950-383 Gas Utilities	6,000	9,000	2,231.73	4,270.19
-41950-384 Refuse and Recycling	0	0	-	-
-41950-401 Repairs and Maintenance -Buildings	35,000	37,000	12,308.43	21,246.22
-41950-405 Janitor Services	10,000	0	-	-
-41950-409 Maintenance Contracts - Office Equ	4,800	4,800	4,653.00	4,553.00
-41950-411 Cement Replacement		0	-	-
-41950-413 Rentals - Office Equipment [copier-	9,000	8,863	7,252.36	7,901.97
-41950-430 Miscellaneous	500	765	764.49	708.39
Total Other Services and Charges	107,300	102,300	58,709.22	77,942.09
<i>Total City Hall Buildings</i>	170,639	163,319	104,900.07	131,259.58
TOTAL GENERAL GOVERNMENT	2,097,268	2,061,570	1,581,300.20	1,753,153.46

PUBLIC SAFETY*Police Department - #42100*

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
Personal Services				
-42100-101 Salaries	1,701,185	1,697,901	1,286,330.89	1,466,778.63
-42100-102 Overtime	125,000	140,000	109,531.08	120,475.78
-42100-103 Salaries - Part-Time Regular	0	0	-	-
-42100-104 Temp/Seas Employees-Regular	0	5,000	954.34	2,557.97
-42100-110 Hours Worked Holiday	37,000	30,000	20,619.19	35,589.78
-42100-115 Call-in Pay		0	-	-
-42100-116 On Call Pay		0	-	-
-42100-117 Shift Differential	12,045	12,045	8,785.00	10,614.81
-42100-118 Severance	0	0	-	-
-42100-121 PERA Employer Share	324,027	311,188	231,882.43	272,126.81
-42100-122 FICA/Medicare Employer Share/Enr	36,448	35,587	26,157.74	30,103.02
-42100-131 Medical/Dental/Life Employer Shar	380,415	352,140	348,641.44	314,944.60
-42100-132 Longevity	43,626	0	-	-
-42100-133 Deductible Contribution	28,500	28,500	12,904.64	13,606.96
-42100-151 Workers' Compensation Insurance	240,144	242,899	172,001.61	155,391.90
-42100-154 HRA/Flex Fees	1,500	1,600	1,028.30	1,170.90
Total Personal Services	2,929,890	2,856,860	2,218,836.66	2,423,361.16

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
Supplies				
-42100-201 Office Supplies - Accessories	2,500	2,500	1,086.74	1,213.76
-42100-202 Duplicating Supplies and Copy Paper	1,100	1,500	391.50	302.59
-42100-209 Software Updates	3,000	3,500	2,432.00	518.00
-42100-210 Miscellaneous Operating Supplies	3,000	3,000	1,972.78	2,491.75
-42100-212 Gasoline/Fuel/Lubricants/Additives	55,000	50,000	38,306.59	51,265.34
-42100-213 Ammunition	4,500	1,334	1,333.76	4,498.91
-42100-214 Crime Scene Supplies	3,000	339	338.89	136.84
-42100-217 Promotional Events	4,000	4,000	3,620.65	4,479.69
-42100-221 Repairs and Maintenance Supplies -	16,000	15,000	17,816.34	23,450.40
-42100-231 Uniform Allowance	22,000	22,000	13,280.15	15,468.58
-42100-232 Uniform--Reserves	0	0	-	-
-42100-240 Small Tools/Minor Equipment	25,000	14,134	8,352.34	27,583.93
Total Supplies	139,100	117,307	88,931.74	131,409.79
Other Services and Charges				
-42100-304 Miscellaneous Professional Services	15,000	24,700	24,898.54	15,271.06
-42100-305 Applicant Testing	0	0	-	-
-42100-313 Marco IT Mgmt & Backup	26,000	25,000	20,622.50	24,424.28
-42100-321 Telephone/Cellular Phones	15,000	13,000	12,211.59	9,471.73
-42100-322 Postage	600	435	378.20	-
-42100-331 Travel/Meals/Lodging	2,500	4,000	3,455.69	2,684.05
-42100-334 Mileage Reimbursement	300	300	365.82	671.38
-42100-340 Advertising	0	50	-	-
-42100-360 Insurance	70,000	67,547	67,546.30	64,762.45
-42100-381 Electric Utilities	6,500	5,602	4,165.79	5,320.04
-42100-383 Gas Utilities	4,000	3,000	1,099.21	2,103.23
-42100-404 Maintenance and Repair - Vehicles/	10,000	10,000	11,007.16	17,961.24
-42100-409 Maintenance Contracts-Office Equip	26,000	36,666	28,955.18	21,673.24
-42100-410 Police Reserve Program Activities	0	0	-	-
-42100-411 Auto Pawn	3,200	3,016	3,016.00	2,819.00
-42100-430 Miscellaneous	0	0	-	-
-42100-432 Credit Card Fees	50	0	-	-
-42100-433 Dues and Subscriptions	28,000	24,326	24,325.43	26,293.97
-42100-440 Schools and Meetings	14,000	13,390	13,699.50	9,625.10
-42100-480 Special Response Team	3,500	0	-	-
-42100-489 Other Contracted Services	0	0	-	-
Total Other Services and Charges	224,650	231,032	215,746.91	203,080.77
Total Police Department	3,293,640	3,205,199	2,523,515.31	2,757,851.72
Fire Department - 42200				
Personal Services				
-42200-101 Salaries	103,750	110,518	92,511.24	122,994.53
-42200-103 Salaries	80,000	75,000	62,405.00	79,790.00
-42200-121 PERA Employer Share	7,806	19,561	8,611.78	19,942.55
-42200-122 FICA/Medicare Employer Share/Enr	14,082	9,000	10,708.40	8,893.72
-42200-131 Medical/Dental/Life Employer Share	19,027	24,601	29,419.60	20,069.47
-42200-132 Fire Longevity Pay	325	0	-	-
-42200-133 Deductible Contribution	1,500	1,500	-	-
-42200-151 Worker's Comp - Ins Premiums	69,384	69,510	43,142.25	46,936.59
-42200-153 Unemployment Comp	0	0	32.01	-
-42200-154 Flex Fees	100	100	87.10	76.80
Total Personal Services	\$295,974	\$309,790	246,917.38	298,703.66

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
Supplies				
-42200-201 Office Supplies - Accessories	500	500	458.22	442.61
-42200-204 Stationary, Forms and Envelopes	0	0	-	-
-42200-210 Miscellaneous Operating Supplies	7,500	7,500	1,649.31	9,887.57
-42200-211 Grant Funded Supplies	0	0	-	-
-42200-212 Gasoline/Fuel/Lubricants/Additives	9,500	11,000	8,166.18	8,211.76
-42200-213 Operation Round Up Computer Exp	-	0	-	-
-42200-215 Shop Maintenance Supplies	200	200	10.15	209.30
-42200-221 Repairs and Maintenance Supplies -	25,000	22,500	22,750.60	26,493.03
-42200-223 Repairs and Maintenance Supplies -	2,000	4,000	4,578.37	609.52
-42200-231 Uniform Allowance	45,000	26,000	6,168.55	32,211.34
-42200-232 Uniform Grant Funded	0	0	-	-
-42200-240 Small Tools	12,000	10,000	9,794.26	10,434.73
-42200-241 Small Tools-Grant Funded	-	0	-	-
Total Supplies	101,700	81,700	53,575.64	88,499.86
Other Services and Charges				
-42200-301 Auditing and Accounting	-	0	-	-
-42200-304 Miscellaneous Professional Services	18,000	18,000	17,655.82	17,203.81
-42200-306 Fire Relief--Pension Pass Through	0	132,489	132,488.47	112,395.61
-42200-307 Fire Relief--Pension City Share	10,000	10,000	-	10,000.00
-42200-313 Marco IT Mgmt & Backup	5,880	5,600	4,582.50	5,482.52
-42200-321 Telephone/Cellular Phones	2,000	2,000	1,601.48	1,115.23
-42200-331 Travel/Meals/Lodging	1,000	1,000	429.68	1,821.42
-42200-334 Mileage Reimbursement	300	300	373.86	360.25
-42200-340 Advertising	750	875	875.00	888.83
-42200-360 Insurance	11,000	10,424	10,423.96	9,295.53
-42200-381 Electric Utilities	18,000	18,000	10,877.36	14,079.96
-42200-382 Water/Wastewater Utilities	600	600	487.36	555.12
-42200-383 Gas Utilities	5,000	5,000	2,118.49	4,787.08
-42200-401 Repairs and Maintenance - Building	2,500	11,580	9,930.00	871.20
-42200-404 Repairs and Maintenance - Equipme	20,000	14,970	10,950.94	26,522.36
-42200-405 Janitorial	0	0	-	-
-42200-430 Miscellaneous	500	200	-	50.00
-42200-433 Dues and Subscriptions	1,700	1,700	1,491.37	1,273.82
-42200-440 Schools and Meetings	6,000	6,000	4,060.49	36.00
-42200-441 Schools and Meetings Grant Funded	0	3,434	3,433.50	5,940.00
Total Other Services and Charges	103,230	242,172	211,780.28	212,678.74
Total Fire Department	500,904	633,662	512,273.30	599,882.26
Emergency Management - #42300				
Supplies				
-42300-201 Office Supplies - Accessories	100	100	-	-
-42300-202 Duplicating Supplies and Copy Paper	-	0	-	-
-42300-209 Software Updates	-	0	-	-
-42300-210 Miscellaneous Operating Supplies	500	530	530.00	500.00
-42300-240 Small Tools & Minor Equip	6,500	4,663	-	1,061.52
Total Supplies	7,100	5,293	530.00	1,561.52

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
<i>Other Services and Charges</i>				
-42300-304 Misc Prof Serv		0	-	-
-42300-321 Telephone/Cellular Phones		0	-	-
-42300-331 Travel/Meals/Lodging	295	295	-	-
-42300-340 Advertising		0	-	-
-42300-433 Dues & Subscriptions	1,300	1,105	1,105.00	305.00
-42300-404 Rep & Maint Labor Veh/Equip	0	2,037	2,037.00	291.00
-42300-440 Schools and Meetings	500	500	-	250.00
-42300-441 Grant Funded Schools and Meetings		0	-	-
-42300-999 Covid 19	0	0	-	80.80
-42300-489 Other Contracted Services	1,500	3,230	3,230.00	875.00
Total Other Services and Charges	3,595	7,167	6,372	1,802
<i>Total Emergency Management</i>	10,695	12,460	6,902.00	3,363.32
<i>Animal Control - #42700</i>				
<i>Supplies</i>				
-42700-310 Miscellaneous Operating Supplies	5,000	5,000	3,600.00	4,800.00
-42700-340 Advertising			-	-
Total Supplies	5,000.00	5,000.00	3,600.00	4,800.00
<i>Total Animal Control</i>	5,000	5,000	3,600.00	4,800.00
TOTAL PUBLIC SAFETY	3,810,239	3,856,321	3,046,290.61	3,365,897.30

PUBLIC WORKS

Street Maintenance - #43000

<i>Personal Services</i>				
-43001-101 Salaries	776,174	776,057	597,580.14	723,217.94
-43001-102 Overtime	5,000	5,000	4,742.18	6,154.23
-43001-104 Temporary/Seasonal	46,530	59,338	17,896.56	30,681.69
-43001-105 Temporary/Seasonal Overtime		0	-	24.41
-43001-157 Severance due to retirement		0	-	-
-43001-110 Hours Worked Holiday		0	-	-
-43001-111 Overtime Snowplowing	38,500	19,000	7,481.99	38,474.65
-43001-112 Overtime Mosquito Spraying	1,000	800	490.49	391.77
-43001-115 Call-in Pay		600	556.57	576.27
-43001-121 PERA Employer Share	62,913	61,580	46,098.58	57,788.94
-43001-122 FICA/Medicare Employer Share/Enr	68,879	67,367	47,094.55	59,535.28
-43001-123 Central Pension Contribution	16,640	16,640	13,211.59	17,192.25
-43001-131 Medical/Dental/Life Employer Shar	162,430	158,836	159,363.45	153,082.21
-43001-132 Longevity	32,286	0	-	-
-43001-133 Deductible Contribution	14,275	14,500	4,944.11	8,308.76
-43001-151 Workers' Compensation Insurance	113,468	105,000	67,686.71	64,391.07
-43001-154 HRA/Flex Fees	750	750	565.58	668.66
Total Personal Services	1,338,845	1,285,468	967,712.50	1,160,488.13
<i>Supplies</i>				
-43001-201 Office Supplies - Accessories	1,500	1,500	780.94	-
-43001-202 Duplicating and Copying Supplies	200	200	39.99	-
-43001-204 Stationary, Forms and Envelopes	400	400	-	-
-43001-209 Software Updates	500	500	-	34.31
-43001-210 Miscellaneous Operating Supplies	15,000	15,000	10,940.09	17,827.73
-43001-212 Gasoline/Fuel/Lubricants/Additives	80,000	80,000	35,699.52	67,852.68
-43001-215 Shop Maintenance Supplies	1,500	1,568	1,567.96	-
-43001-219 Snow Removal - Material	85,000	85,000	70,359.67	77,026.93
-43001-221 Repairs and Maintenance Supplies -	100,000	85,000	73,011.76	112,321.37
-43001-224 Repairs and Maintenance - Infrastru	18,000	15,000	14,319.03	38,827.17
-43001-226 Signs	20,000	19,000	6,375.05	6,794.41
-43001-240 Small Tools and Minor Equipment	12,000	13,000	13,078.08	11,120.42
Total Supplies	334,100	316,168	226,172.09	331,805.02

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
<i>Other Services and Charges</i>				
-43001-304 Miscellaneous Professional Services	3,500	3,500	2,245.70	3,095.25
-43001-313 Marco IT Mgmt & Backup	6,500	6,400	4,582.50	6,244.82
-43001-321 Telephone/Cellular Phones	5,000	6,000	3,764.08	4,761.96
-43001-331 Travel/Meals/Lodging	500	500	-	-
-43001-334 Mileage Reimbursement	200	200	-	-
-43001-340 Advertising	500	500	233.20	11.03
-43001-351 Legal Notices/Publications		0	-	-
-43001-360 Insurance	19,000	18,892	18,891.95	17,414.41
-43001-381 Electric Utilities	8,500	8,500	6,067.54	7,949.52
-43001-382 Water/Wastewater Utilities	3,500	3,200	2,797.32	3,225.88
-43001-383 Gas Utilities	20,000	20,000	9,976.51	19,006.55
-43001-384 Refuse Hauling	3,500	3,800	2,891.39	3,548.15
-43001-386 EV Charging Station	0	0	-	5,475.50
-43001-401 Repairs and Maint Building & Struc	4,000	2,000	1,306.25	739.00
-43001-404 Repairs and Maintenance - Vehicles	10,000	10,000	9,288.63	11,522.50
-43001-405 Emergency Mgmt Rep & Maint		500	-	-
-43001-406 Painting and Striping	30,000	30,000	29,164.27	27,652.28
-43001-407 Bridge Repair		2,000	-	-
-43001-408 Sidewalk Repairs	10,000	8,000	7,223.32	6,800.00
-43001-413 BNSF Parking Lot Lease	4,000	4,000	3,484.74	3,383.24
-43001-414 Equipment Rental	8,000	7,000	6,558.50	6,500.00
-43001-417 Uniform Rental	9,000	10,000	9,225.06	9,157.00
-43001-430 Miscellaneous	1,000	0	-	-
-43001-433 Dues and Subscriptions	1,000	1,000	659.50	513.39
-43001-440 Schools and Meetings	500	1,500	394.66	565.00
-43001-443 City Garden/Flower Oper Exp	1,000	1,000	509.72	404.64
-43001-444 Insect Control	15,000	18,000	9,118.48	14,077.86
-43001-445 Diseased Tree Program	10,000	20,000	6,812.50	11,015.25
-43001-446 Weed Control	6,000	5,000	4,613.93	3,575.87
-43001-447 Downtown Decorations	15,000	15,000	467.15	8,483.27
-43001-451 Township Assessment		0	-	-
-43001-452 Street Light Replacement & Signal Painting		0	-	-
-43001-449 Paver Repair	10,000	10,000	-	-
-43001-489 Other Contracted Services	15,000	15,000	2,035.85	14,540.18
Total Other Services and Charges	220,200	231,492	142,312.75	189,662.55
<i>Total Street Maintenance</i>	<i>1,893,145</i>	<i>1,833,128</i>	<i>1,336,197.34</i>	<i>1,681,955.70</i>
TOTAL PUBLIC WORKS	1,893,145	1,833,128	1,336,197.34	1,681,955.70

PARKS AND RECREATION

Parks and Parks Programming- 45200

<i>Personal Services</i>				
-45200-101 Full-time Salaries	184,455	183,007	130,729.47	146,106.40
-45200-102 FT Overtime	2,000	2,000	363.97	304.34
-45200-104 Salaries - Temporary/Seasonal	58,525	56,650	36,367.61	29,655.85
-45200-105 Overtime - Temporary/Seasonal		0	-	-
-45200-112 Parks & Rec Commission Stipends	2,000	2,000	420.00	702.50
-45200-121 PERA (Employer)	14,400	13,876	9,832.00	10,778.52
-45200-122 FICA/Medicare Employer Share/Err	18,264	17,619	12,530.81	13,172.38
-45200-123 Central Pension Contribution	4,160	4,160	2,889.90	3,269.32
1-5200-131 Medical/Dental/Life Employer Shar	42,932	41,245	36,628.60	33,234.44
-45200-132 Longevity	5,545	0	-	-
-45200-133 Deductible Contribution	3,750	3,750	1,563.36	1,397.19
-45200-151 Workers' Compensation Insurance	23,839	21,869	15,054.00	13,313.71
-45200-154 HRA/Flex Fees	200	200	130.77	146.20
Total Personal Services	360,070	346,376	246,510.49	252,080.85

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

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023	
<i>Supplies</i>					
-45200-210	Miscellaneous Operating Supplies	12,000	12,000	7,879.73	10,148.87
-45200-212	Gasoline/Fuel/Lubricants/Additives	20,000	20,000	8,733.38	15,543.14
-45200-221	Repairs and Maintenance Supplies -	15,000	15,000	13,217.16	11,683.79
-45200-223	Repairs and Maintenance Supplies -	30,000	20,000	11,915.03	34,984.70
-45200-226	Signs	1,000	1,000	-	-
-45200-227	City Park Light Pole Project		0	-	-
-45200-228	Adopt A Park Supplies	500	0	-	505.76
-45200-230	Master Garden Supplies	1,000	1,000	-	191.74
-45200-240	Small Tools and Minor Equipment	5,000	5,000	2,008.94	3,728.62
	Total Supplies	84,500	74,000	43,754.24	76,786.62
<i>Other Services and Charges</i>					
-45200-304	Professional Services	1,000	1,100	1,088.28	1,134.63
-45200-305	Park Contracted Services	500	400	-	-
-45200-306	Park & Rec Comm Activity		0	-	-
-45200-321	Telephone/Cellular Phones	1,000	1,000	621.45	828.60
-45200-340	Advertising	200	200	-	-
-45200-351	Legal Notices		200	-	9.95
-45200-360	Insurance	18,000	18,558	18,557.53	15,752.23
-45200-381	Electric Utilities	80,000	75,000	66,743.14	77,323.99
-45200-382	Water & Wastewater Utilities	15,000	15,000	5,225.67	6,657.86
-45200-383	Gas Utilities	2,000	2,000	860.48	1,166.55
-45200-384	Refuse Hauling	600	500	370.96	526.80
-45200-386	EV Charging Station Power		0	-	-
-45200-401	Repairs and Maintenance - Structurt	6,000	13,266	13,605.17	8,834.15
-45200-403	R&M Tennis Court	10,000	4,000	-	-
-45200-404	Repairs & Maint Labor-Veh/Equip	5,000		5,300.00	-
-45200-415	Equipment Rental	9,000	9,000	6,487.00	7,660.45
-45200-417	Rental-Uniforms	850	800	842.19	967.52
-45200-430	Miscellaneous		0	-	-
-45200-440	Schools & Meetings		0	-	-
-45200-445	Weed Control and Fertilizer	20,000	20,000	10,739.33	10,632.78
-45200-488	Library		0	-	-
-45200-495	Ski Trail Maintenance Agreement	5,000	5,000	825.00	3,675.00
-45200-496	Arts and Parks Programming	30,000	30,000	28,120.42	23,927.86
	Total Other Services and Charges	204,150	196,024	159,386.62	165,492.37
	<i>Total Parks & Parks Programming</i>	648,720	616,400	449,651.35	494,359.84

Library - 45400

<i>Supplies</i>					
-45400-210	Miscellaneous Operating Supplies	4,000	3,500	4,099.39	6,066.61
-45400-212	Gasoline/Fuel/Lubricants/Additives		0	-	-
-45400-221	Repairs and Maintenance Supplies - Equipment		0	-	-
-45400-223	Repairs and Maintenance Supplies -	3,000	4,000	1,644.08	1,808.07
-45400-240	Small Tools and Minor Equipment	1,000	2,000	1,906.99	1,308.05
	Total Supplies	8,000	9,500	7,650.46	9,182.73

CITY OF CAMBRIDGE
General Fund Budget Report - Fund #101

	Adopted Budget <u>2025</u>	11/30/2024 Amended Budget <u>2024</u>	YTD Actual 2024 10/31/2024	YTD Actual 2023 12/31/2023
Other Services and Charges				
.-45400-360 Insurance	11,000	10,973	10,972.72	9,981.42
.-45400-381 Electric Utilities	34,000	33,300	26,015.87	31,773.68
.-45400-382 Water & Wastewater Utilities	3,500	3,200	1,949.06	3,015.13
.-45400-383 Gas Utilities	6,000	6,000	3,346.90	6,786.69
.-45400-384 Refuse Hauling	1,500	1,500	1,013.30	1,067.20
.-45400-401 Repairs and Maintenance - Structure	4,000	4,000	539.00	2,604.99
.-45400-404 Repair & Maint Labor-Camb Libr	60,000	60,000	47,197.41	58,261.56
.-45400-409 Maint Contract-Bldg & Equip	5,000	5,000	4,674.36	3,219.20
.-45400-417 Rental-Uniforms		0	-	-
.-45400-430 Miscellaneous	500	500	146.50	-
.-45400-440 Schools & Meetings		0	-	-
.-45400-499 Library Sculpture Grant		0	-	-
Total Other Services and Charges	125,500	124,473	95,855	116,709.87
<i>Total Library</i>	133,500	133,973	103,505.58	125,892.60
TOTAL PARKS AND RECREATION	782,220	750,373	553,157	620,252
TOTAL EXPENDITURES	8,582,872.20	8,501,392.00	6,516,945.08	7,421,258.90
TRANSFERS OUT				
.-49300-720			757,070.00	1,140,601.00
Fire Equipment Capital Fund -	84,247	78,078		
Park Capital Fund-#415	175,000	0		
Police Capital Fund #417	12,948	0		
Public Works Capital Fund #418	31,506	110,428		
City Hall Capital Fund #419	65,000	25,000		
CI Bike / Walk Trail-Capital Fund	15,000	15,000		
Fund	6,660	6,660		
Library Capital Fund #425	7,500	25,000		
#443	351,619	369,930		
Transfer to 205 for Econ Dev.	120,000	150,000		
Transfer to Airport Operating	53,023	49,324		
Transfers Out to Airport Cap	0	0		
TOTAL TRANSFERS OUT	922,503	829,420	757,070.00	1,140,601.00
TOTAL EXPENDITURES & TRANSFERS OUT	9,505,375	9,330,812	7,274,015.08	8,561,859.90

Resolution No. R24-102

Resolution Adopting the 2025 Airport Operating Special Revenue Fund Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Airport Operating Special Revenue Fund as follows:

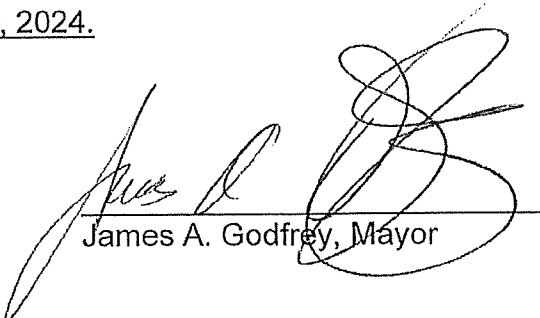
Revenues:

Inter-governmental Revenue	\$ 20,000
Charges for Services	90,000
Transfer in From General Fund	<u>53,023</u>
Total Revenues	<u>\$ 163,023</u>

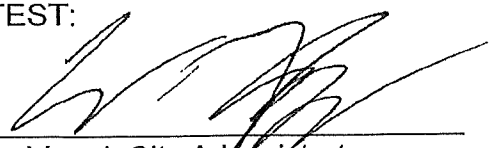
Expenditures:

Personnel Costs	\$ 43,420
Supplies	86,689
Other Services and Charges	27,914
Transfer to Airport Capital Fund	<u>5,000</u>
Total Expenditures	<u>\$ 163,023</u>

Adopted this 2nd day of December, 2024.


James A. Godfrey, Mayor

ATTEST:


Evan Vogel, City Administrator

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

	Adopted Budget 2025	Adopted Budget 2024	2024 Actual as of 10/31/24	Actual 12/31/2023
REVENUES:				
211-34922			0.00	0.00
211-33180				11,054.00
211-34921			9,980.19	25,752.06
	20,000	23,000	9,980.19	36,806.06
TOTAL INTERGOVERNMENTAL				
	20,000	23,000	9,980.19	36,806.06
211-34920	14,000	13,400	15,728.94	13,437.30
211-34923			0.00	0.00
211-34925	76,000	76,000	64,968.09	75,067.70
211-34951	0	0	0.00	0.00
	90,000	89,400	80,697.03	88,505.00
TOTAL CHARGES FOR SERVICES				
OTHER FINANCING SOURCES				
211-36210	0	0	0.00	1,975.89
211-39203	53,023	49,324	49,324.00	0.00
	53,023	49,324	49,324.00	1,975.89
TOTAL OTHER FINANCING SOURCES				
TOTAL REVENUES AND TRANSFERS IN				
	163,023	161,724	140,001.22	127,286.95
EXPENDITURES:				
Personal Services:				
211-49000-101	16,773	15,294	16,133.53	18,020.63
211-49000-104	15,000	20,000	0.00	0.00
211-49000-111	500		57.08	419.94
211-49000-121	2,420	2,647	1,214.22	1,343.51
211-49000-122	2,469	2,749	1,195.24	1,332.88
211-49000-123	0		82.82	63.81
211-49000-131	2,854	2,719	2,765.62	2,574.33
211-49000-132	874	758		
211-49000-133	225	225		
211-49000-151	2,305	4,343	0.00	0.00
	43,420	48,735	21,448.51	23,755.10
Total Personal Service				
Supplies:				
211-49000-210	1,000	1,000	215.95	735.39
211-49000-212	100	100	0.00	0.00
211-49000-215	500	500	0.00	0.00
211-49000-221	7,000	7,000	1,316.74	11,748.50
211-49000-223	1,000	1,000	0.00	419.44
211-49000-226	500	500	0.00	0.00
211-49000-228	1,500	1,500	569.16	230.61
211-49000-251	75,089	75,089	54,233.40	63,953.84
	86,689	86,689	56,335.25	77,087.78
Total Supplies				
Other Services and Charges				
211-49000-301	0	0	4,000.00	0.00
211-49000-304	0	0	0.00	0.00
211-49000-321	2,000	2,000	1,456.27	1,512.05
211-49000-331	200	200	0.00	0.00
211-49000-334	0	0	0.00	0.00
211-49000-351	200	200	0.00	0.00
211-49000-360	3,700	3,500	3,414.97	3,666.44
211-49000-381	7,000	6,000	3,878.40	4,941.76
211-49000-383	4,000	3,700	0.00	1,481.47
211-49000-401	1,000	1,000	0.00	0.00
211-49000-403	3,000	3,000	936.00	780.00
211-49000-404	3,000	3,000	0.00	1,893.00
211-49000-408	600	600	0.00	0.00
211-49000-430	500	500	46.00	0.00
211-49000-431	114	0	0.00	0.00
211-49000-433	300	300	175.00	215.00
211-49000-440	300	300	0.00	0.00
211-49000-441	500	500	400.00	400.00
211-49000-489	1,500	1,500	1,767.00	1,590.85
	27,914.00	26,300.00	16,073.64	16,480.57
Total Other Services and Charges				
Total Operating Expenditures				
	158,023.00	161,724.00	93,857.40	117,323.45
211-49300-720	5,000	0	0.00	0.00
	5,000	0	0.00	0.00
TOTAL TRANSFERS OUT				
TOTAL EXPENDITURES & TRANSFERS OUT				
	163,023	161,724	93,857.40	117,323.45
NET INCREASE (DECREASE) IN FUND BALANCE				
	0.00	0.00	46,143.82	9,963.50

Resolution No. R24-103

Resolution Adopting the 2025 Debt Service Fund Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Debt Service Fund as follows:

DEBT SERVICE FUND

Revenues:

Property taxes	\$ 720,627
Special Assessments	342,753
Interest Income	500
Transfers In	<u>800,000</u>
Total Revenues	<u>\$1,863,880</u>

Expenditures:

Principal	\$ 1,565,000
Interest	431,063
Fiscal Agent Fees	<u>8,218</u>
Total Expenditures	<u>\$ 2,004,281</u>

(Planned draw on fund balance)

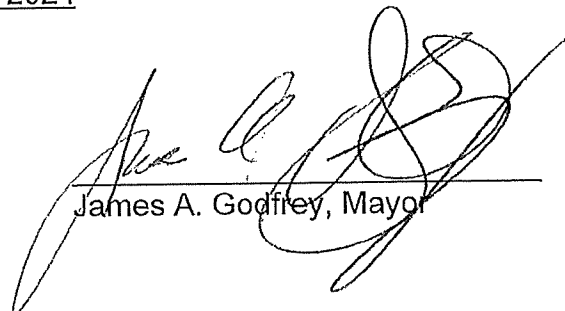
This resolution shall become effective immediately upon its passage without publication.

Adopted this 2nd day of December, 2024

ATTEST:



Evan Vogel, City Administrator



James A. Godfrey, Mayor

CITY OF CAMBRIDGE
Debt Service Fund
Proposed Budget 2025

		Total Adopted Budget <u>2025</u>	2018 Street Imp Bonds <u>328</u>	2019 & 2020 Library Bonds <u>325</u>	2020 Street Imp Bonds <u>380</u>	2016 Street Imp Bonds <u>324</u>	2014 Street Imp Bonds <u>372</u>	2015 Street Imp Bonds <u>385</u>	2022 Street Imp Bonds <u>392</u>	2024 Street Imp Bonds <u>384</u>
PROPERTY TAX										
31010	Current	720,627	118,147			49,250		66,150	366,300	120,780
31020	Delinquent	-								
31050	Tax Increment	-								
	TOTAL PROPERTY TAX	<u>720,627</u>	<u>118,147</u>	<u>-</u>	<u>-</u>	<u>49,250</u>	<u>-</u>	<u>66,150</u>	<u>366,300</u>	<u>120,780</u>
SPECIAL ASSESSMENTS										
36100	Prepaid	-								
36101/36102	Principal, Int & Penalties	342,753	100,858		23,504	47,917		49,235	49,405	71,834
	TOTAL SPECIAL ASSESSMENTS	<u>342,753</u>	<u>100,858</u>	<u>-</u>	<u>23,504</u>	<u>47,917</u>	<u>-</u>	<u>49,235</u>	<u>49,405</u>	<u>71,834</u>
INTERGOVERNMENTAL										
	Municipal State Aid	-								
	Assessment	-						-		
	TOTAL INTERGOVERNMENTAL	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES										
36210	Interest Earnings	500	-	-	-					500
36230	Donations	-								
39310	Bond Proceeds	-								
	TOTAL OTHER FINANCING SOURCES	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>
39203	Transfer In From Sales Tax	800,000		500,000	300,000					
39203	Transfer In	-								
	TOTAL TRANSFERS IN	<u>800,000</u>	<u>-</u>	<u>500,000</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUES AND TRANSFERS	<u>1,863,880</u>	<u>219,005</u>	<u>500,000</u>	<u>323,504</u>	<u>97,167</u>	<u>-</u>	<u>115,385</u>	<u>415,705</u>	<u>193,114</u>
Debt Service										
	Principal	1,565,000	200,000	345,000	285,000	145,000	115,000	135,000	340,000	-
	Interest	431,063	28,800	154,245	48,675	7,350	1,366	4,050	98,400	88,177
	Transfer to other debt service fund	-								
	Other Fees	8,218	625	1,300	1,000	2,000	643	150	1,500	1,000
	Total Debt Service Expenditures	<u>2,004,281</u>	<u>229,425</u>	<u>500,545</u>	<u>334,675</u>	<u>154,350</u>	<u>117,009</u>	<u>139,200</u>	<u>439,900</u>	<u>89,177</u>
	Revenues over (under) expense	<u>(140,401)</u>	<u>(10,420)</u>	<u>(545)</u>	<u>(11,171)</u>	<u>(57,183)</u>	<u>(117,009)</u>	<u>(23,815)</u>	<u>(24,195)</u>	<u>103,937</u>
			*	*	*	*	*	*	*	*

* Planned draw on fund balance

Resolution No. R24-104

Resolution Adopting the 2025 Capital Funds Budget

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Capital Funds as follows:

CAPITAL FUNDS

Revenues:

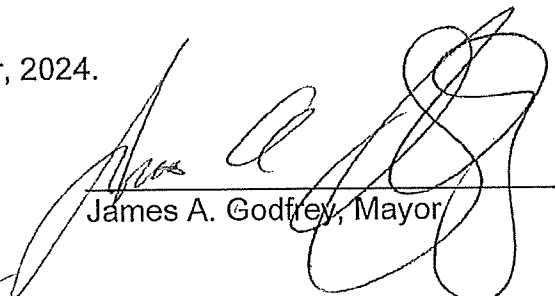
Charges for Services	\$ 49,610
Special Assessments	18,507
Intergovernmental	683,000
Other Financing Sources	5,800,900
Transfers In	<u>930,872</u>
Total Revenues	<u>\$7,482,889</u>

Expenditures:

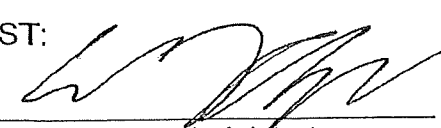
Capital Outlay	\$7,979,300
Transfer Out	<u>471,316</u>
Total Expenditures	<u>\$ 8,450,616</u>

*Note—planned budgeted draw down of fund balance.

Adopted this 2nd day of December, 2024.


James A. Godfrey, Mayor

ATTEST:


Evan Vogel, City Administrator

CITY OF CAMBRIDGE

Capital Fund
Proposed 2025 Budget Request

	Total Adopted Budget 2025	Water Treatment Fund 401	Water Area Fund 402	Park Improv Fund 415	Police Capital Fund 417	Public Works Capital Fund 418	City Hall Capital Fund 419	Fire Dept Capital Fund 420	C-J Bike Trail Fund 423	Library Capital Fund 425	2025 Street Project XXX	Airport Capital Fund 444	Pavement Mgmt Fund 443
SPECIAL ASSESSMENTS	18,507												18,507
36100 Prepaid													
36101/36102 Principal, Int & Penalties													
TOTAL SPECIAL ASSESSMENTS	18,507												18,507

CHARGES FOR SERVICE

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

State Aid	670,000											20,000	
City/Township Aid								13,000					
Federal Aid	13,000							13,000					
TOTAL INTERGOVERNMENTAL	683,000							13,000				20,000	

OTHER FINANCING SOURCES

Interest Earnings	2,800			500			100	200					2,000
Donations	15,000							15,000					
Bond Issuance	5,781,100										5,781,100		
Fees	2,000												2,000
TOTAL OTHER FINANCING SOURCES	5,800,900			500			100	15,200			5,781,100		4,000
Transfer In from other fund	188,052			9,000	179,052								
Wastewater Fund Transfer In	742,820			175,000	12,948	31,506	65,000	84,247	15,000	7,500			351,619
General Fund Transfer In	930,872			184,000	192,000	31,506	65,000	84,247	15,000	7,500			351,619
TOTAL TRANSFERS IN	7,482,889			184,500	192,000	31,506	65,100	162,057	15,000	7,500	6,431,100	20,000	374,126

TOTAL REVENUES AND TRANSFERS IN

20,000												20,000	
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Capital Outlay

Airport Project	20,000												
Finance Computer and Laserfiche upgrades					155,000								
City Hall Building Project	155,000												
Election													
Bleacher Replacement Sandquist Park													
Land Acquisition				95,000									
Parkground Upgrades				10,000									
Park Updates													
Bike Trail Extension				30,000			31,500	38,000					406,200
Equipment Replacement	570,500				11,000	460,000							
Street Project and related projects	5,500					5,500							
Maintenance Shop upgrades													
Squad Replacement	140,000							140,000					
Fire Truck Replacement													
Pick-up & Trailer Replacement													
Emergency Operations Center	6,000												
Squad Video Cameras	20,000												
2025 Street Project Costs--portion	6,837,300										6,431,100		
Street Overlay													
Downtown Pavement Project													
Crack Sealing	80,000												80,000
Pavement Reconditioning	40,000												40,000
Total Capital Outlay	7,979,300			135,000	177,000	465,500	186,500	38,000			6,431,100	20,000	526,200

Transfers out to water fund or street project

471,316	311,316	160,000											
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Total Expenditures and Transfers Out

8,450,616	311,316	160,000	135,000	177,000	465,500	186,500	38,000				6,431,100	20,000	526,200
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Revenues over (under) expense

(867,727)	(311,316)	(160,000)	49,500	15,000	(433,954)	(121,400)	124,057	15,000		7,500			(152,074)
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* Planned draw on fund balance

Resolution No. R24-105

Resolution Adopting the 2025 Enterprise Funds Operating Budgets

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

- 1) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Water Utility Fund as follows:

WATER UTILITY FUND

Revenues:

Operating Revenues	\$2,357,916
Other Financing Sources	882,500
Transfers In	<u>471,316</u>
Total Revenues	<u>\$3,711,732</u>

Expenses:

Operating Expenses including depreciation of \$900K	\$2,058,452
Other Expenses includes debt service P&I	2,016,464
Transfer Out	<u>35,000</u>
Total Expenses	<u>\$4,109,916</u>

- 2) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Wastewater Utility Fund as follows:

WASTEWATER UTILITY FUND

Revenues:

Operating Revenues	\$2,953,333
Other Revenues	<u>773,800</u>
Total Revenues	<u>\$3,727,133</u>

Expenses:

Operating Expenses including depreciation of \$1,700,000	\$3,635,433
Other Expenses includes debt service P&I	<u>\$2,121,623</u>
Total Expenses	<u>\$5,757,056</u>

- 3) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Storm Water Fund as follows:

STORM WATER FUND

Revenues:

Operating Revenues	\$542,717
Other Revenues	<u>0</u>
Total Revenues	<u>\$542,717</u>

Expenses:

Operating Expenses [including depreciation of \$490K]	\$625,517
Other Expenses [includes debt service P&I]	<u>250,858</u>
Total Expenses	<u>\$876,375</u>

- 4) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Street Light Fund as follows:

STREET LIGHT FUND

Revenues:

Operating Revenues	<u>\$258,280</u>
Total Revenues	<u>\$258,280</u>
Operating Expenses	<u>\$230,000</u>
Total Expenses	<u>\$230,000</u>

- 5) That the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Municipal Liquor Store Fund as follows:

MUNICIPAL LIQUOR STORE FUND

Revenues:

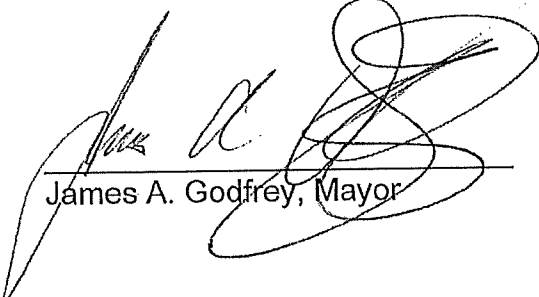
Operating Revenues	\$6,368,800
Other Revenues	<u>2,230</u>
Total Revenues	<u>\$6,371,030</u>

Expenses:


Operating Expenses [including depreciation of \$68,000]	\$1,106,230
Cost of Goods Sold	4,709,800
Capital Outlay	130,000
Operating Transfers	<u>425,000</u>
Total Expenses	<u>\$6,371,030</u>

Adopted this 2nd day of December, 2024

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James A. Godfrey, Mayor

ATTEST:


Evan Vogel, City Administrator

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

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	2024 Actual as of <u>9/30/2024</u>	Actual <u>12/31/2023</u>
<i>REVENUES</i>				
Charges for Services:				
Metered Water Sales	2,270,000	2,000,000	1,670,004.53	2,240,299.22
Sales of Meters and Supplies	20,000	15,000	37,929.20	26,239.60
Penalties & Other Revenue	67,916	61,669	55,472	75,464
Other Financing Sources:				
Grant Funding	-	-	-	-
Other Financing Sources	882,500	-	1,895.03	922,425.57
Transfers In from Other Funds	471,316	380,000	398,020	1,232,774
TOTAL REVENUES	<u>3,711,732.00</u>	<u>2,456,669.00</u>	<u>2,163,321.07</u>	<u>4,497,202.25</u>
<i>EXPENSES</i>				
Personal Services	588,952	518,422	312,593.66	405,003.96
Supplies	152,000	148,000	84,382.92	98,406.20
Other Services and Charges	417,500	394,000	223,590.56	464,673.51
Other Financing Uses:				
Depreciation	900,000	885,000	-	856,157.91
Other Financing Uses	6,000	6,000	6,796.00	2,062.07
Debt Service:				
Principal	985,902	961,062	-	-
Interest	54,062	107,736	-	70,797
Capital Outlay	970,500	269,200	-	-
Transfers to Other Funds	35,000	25,000	25,000.00	25,000
TOTAL EXPENSES	<u>4,109,916</u>	<u>3,314,420</u>	<u>652,363.14</u>	<u>1,922,100.40</u>
NET INCOME [LOSS]	<u>(398,184)</u>	<u>(857,751)</u>	<u>1,510,957.93</u>	<u>2,575,101.85</u>

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

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	2024 Actual as of <u>9/30/2024</u>	Actual <u>12/31/2023</u>
601-37110	2,270,000	2,000,000	1,670,004.53	2,240,299.22
601-37120	20,000	15,000	37,929.20	26,239.60
601-37160	35,000	30,000	28,897.21	44,667.73
601-37165	500	500	600.00	825.00
601-37170	32,416	31,169	25,975.10	29,971.32
TOTAL CHARGES FOR SERVICES	2,357,916	2,076,669	1,763,406.04	2,342,002.87
Personal Services				
601-49400-101	370,995	327,219	206,417.76	275,147.40
601-49400-102	8,000	8,000	3,443.25	5,630.88
601-49400-104	11,578	11,206	3,415.89	5,861.27
601-49400-110	2,000	2,000	728.96	1,659.23
601-49400-115	2,500	2,500	429.88	1,243.39
601-49400-116	10,000	10,000	6,212.69	7,260.34
601-49400-121	30,619	26,229	16,292.51	21,166.45
601-49400-122	33,921	29,299	16,536.91	22,190.46
601-49400-123	3,120	3,120	1,520.00	2,062.80
601-49400-131	75,800	63,409	46,548.73	52,576.83
601-49400-132	14,746	13,102	-	-
601-49400-133	6,500	5,750	3,284.14	2,883.75
601-49400-154	400	300	167.35	212.96
601-49400-151	18,773	16,288	7,595.59	7,108.20
Total Personal Services	588,952	518,422	312,593.66	405,003.96
Supplies				
601-49400-200	2,000.00	3,000.00	356.39	1,011.75
601-49400-201	1,000.00	1,000.00	839.10	85.54
601-49400-204	1,000.00	1,000.00	-	3,276.94
601-49400-210	15,000.00	15,000.00	10,475.76	11,271.02
601-49400-212	14,000.00	12,000.00	7,092.12	10,925.99
601-49400-213	1,000.00	1,000.00	130.50	130.50
601-49400-216	90,000.00	85,000.00	38,701.71	59,133.13
601-49400-217	3,000.00	3,000.00	1,949.20	2,059.44
601-49400-221	4,000.00	4,000.00	722.78	6,480.70
601-49400-240	6,000.00	8,000.00	7,755.99	1,180.59
601-49400-270	15,000.00	15,000.00	16,359.37	2,850.60
Total Supplies	152,000	148,000	84,382.92	98,406.20
Other Services and Charges				
601-49400-304	8,000.00	8,000.00	1,379.01	2,289.32
601-49400-306	16,000.00	20,000.00	11,247.50	16,010.00
601-49400-310	1,200.00	1,200.00	652.74	994.41
601-49400-313	5,600.00	5,600.00	4,124.25	5,482.52
601-49400-321	8,000.00	8,000.00	3,992.23	5,892.21
601-49400-322	8,000.00	2,000.00	6,160.00	8,280.01
601-49400-331	4,000.00	3,000.00	602.03	884.89
601-49400-334	200.00	200.00	-	268.55
601-49400-340	1,000.00	1,000.00	1,036.35	1,981.17
601-49400-351	500.00	500.00	161.85	-
601-49400-360	35,000	35,000	27,422.49	33,269.92
601-49400-381	110,000	110,000	61,270.03	94,900.53
601-49400-382	1,500	1,500	946.03	1,218.35
601-49400-383	8,500	7,500	5,900.92	8,236.14
601-49400-404	3,500	3,000	1,178.40	5,023.00

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

		Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	2024 Actual as of <u>9/30/2024</u>	Actual <u>12/31/2023</u>
601-49400-406	Repairs and Maintenance - Pumphouse and Wells	25,000	30,000	4,086.65	25,563.09
601-49400-407	Repairs and Maintenance - Hydrants	25,000	20,000	10,731.89	12,096.90
601-49400-408	Repairs and Maintenance - Water System	10,000	10,000	2,321.38	10,326.78
601-49400-409	Maintenance Contracts - Office Equipment	500	500	-	429.00
601-49400-410	Well Protection Plan	15,000	15,000	-	-
601-49400-415	Automatic Meter Read & Meter Conversion Project	100,000	85,000	67,222.54	198,359.96
601-49400-430	Miscellaneous	500	500	-	-
601-49400-432	Credit Card Fees	9,000	8,500	6,342.35	8,481.20
601-49400-433	Dues and Subscriptions	2,000	2,000	772.00	954.00
601-49400-440	Meetings and Schools	2,500	3,000	799.67	447.00
601-49400-441	DNR Department of Health Fees	7,000	5,000	-	9,465.56
601-49400-489	Contractual Services	10,000	8,000	5,240.25	13,819.00
	Total Other Services and Charges	417,500	394,000	223,590.56	464,673.51
	TOTAL OPERATING EXPENSES	1,158,452	1,060,422	620,567.14	968,083.67
	Operating margin	1,199,464	1,016,247	1,142,838.90	1,373,919.20
	Depreciation -				
601-49400-420	Depreciation	900,000	885,000	-	856,157.91
	Other -				
601-36102	Special Assessments			1,895.03	2,846.56
601-33161	ARPA Grant Funds	-	-	-	-
601-36210	Interest Earnings	75,000		-	117,353.23
601-49400-617	Bond Discount			-	-
60149400621	Bond Discount & Issue Costs			-	-
601-49400-620	Fiscal Fees on Debt	(6,000)	(6,000)	(6,796.00)	(2,062.07)
601-49400-619	Interest-Water Treatment Plant Refinanced in 2014	1,007	(12,794)	-	(116.56)
601-49400-634	Interest Expense--2014 Bond	211	(2,549)	-	58.10
601-49400-635	Interest Expense--2015Bond	4,092	(4,280)	-	(882.92)
601-49400-636	Interest Expense--2016 Bond	1,387	(5,558)	-	(2,945.55)
601-49400-638	Interest Expense--2018 Bond	(6,174)	(10,938)	-	(9,473.14)
601-49400-639	Interest Expense--2019 Bond Westside Water Tower	(49,754)	(62,467)	-	(57,553.24)
601-49400-640	Interest Expense--2020 Bond	(4,831)	(9,150)	-	(7,409.62)
	TOTAL OTHER FINANCING SOURCES (USES)	14,938	(113,736)	(4,900.97)	47,224.41
		314,402	17,511	1,137,937.93	564,985.70
	OPERATING TRANSFERS				
601-39102	Gain/Loss on disposal of f/a			-	1,511.11
601-39203	Transfers from water treatment fund/water area	471,316	380,000	398,020.00	1,232,773.81
601-39700	Capital Contributions			-	802,225.78
601-49400-720	Transfers To General Fund	(35,000)	(25,000)	(25,000.00)	(25,000.00)
	NET INCOME [LOSS] PRIOR TO BALANCE SHEET ACTIVITY	750,718	372,511	1,510,957.93	2,576,496.40
	BUDGETED BALANCE SHEET ACTIVITY				
601-22540	Bond Proceeds	807,500		-	
601-16xxx	Pump Replacements	(28,000)			
	Variable Frequency Drive Replacement	(30,000)			
	2025 Street Project	(807,500)			
	2024 Street Project		(138,200)		
	Truck Replacement	(50,000)			

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

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	2024 Actual as of <u>9/30/2024</u>	Actual <u>12/31/2023</u>
Control Panel Upgrade	(50,000)			
Other minor capital	(5,000)	(6,000)		
Filter/Media Replacement		(75,000)		
Well Screen		(50,000)		
Principal on 2018 Bond	(55,000)	(55,000)		
Principal on 2020 Bond	(45,000)	(40,000)		
Principal on 2019 Westside Water Tower	(100,000)	(95,000)		
Principal on 2014 Bond	(99,445)	(99,445)		
Principal on 2015 Bond	(99,634)	(97,079)		
Principal on 2014 Bond-Water Treatment Plant	(500,000)	(490,000)		
Principal on 2016 Bond	(86,823)	(84,538)		
TOTAL OTHER BUDGETED BALANCE SHEET ACTIVITY	<u>(1,148,902)</u>	<u>(1,230,262)</u>	-	-
SSJ AFTER BUDGETED BALANCE SHEET ACTIVITY	<u>(398,184)</u>	<u>(857,751)</u>	1,510,957.93	2,576,496.40

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

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>10/31/2024</u>	Actual <u>12/31/2023</u>
<i>BUDGET SUMMARY -</i>				
<i>REVENUES</i>				
Charges for Services:				
Sewer charges	2,873,333	2,600,000	2,278,335.54	2,587,965.14
Connection Charges	50,000	50,000	79,555.00	606,891.00
Other Charges for Services	30,000	30,000	34,721.51	41,261.43
Other Financing Sources:				
Bond Proceeds	673,800	-		
Interest Earnings	100,000	-	-	195,292.21
Other Financing Sources	-	-	245.29	748.73
TOTAL REVENUES	<u>3,727,133</u>	<u>2,680,000</u>	<u>2,392,857.34</u>	<u>3,432,158.51</u>
<i>EXPENSES</i>				
Personal Services	1,043,733	970,938	869,252	991,698.36
Supplies	304,200	269,700	309,226	305,968.55
Other Services and Charges	587,500	571,000	421,152	456,136.10
Other Financing Uses:				
Depreciation	1,700,000	1,656,886	-	1,653,458.22
Other Financing Uses	2,500	2,500	(1,074.59)	34,463.14
Debt Service:				
Principal	830,721	822,180	-	-
Interest	53,602	74,470	64,479.21	72,542.01
Capital Outlay	1,129,800	329,500	-	-
Transfers to Other Funds net transfers in	105,000	75,000	75,000	75,000
TOTAL EXPENSES	<u>5,757,056</u>	<u>4,772,174</u>	<u>1,738,033.81</u>	<u>3,589,266.38</u>
NET INCOME [LOSS]	<u>(2,029,923)</u>	<u>(2,092,174)</u>	<u>654,823.53</u>	<u>(157,107.87)</u>

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

		Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>10/31/2024</u>	Actual <u>12/31/2023</u>
602-37210	Sewer Charges	2,873,333	2,600,000	2,278,335.54	2,587,965.14
602-37250	Connection Fees	50,000	50,000	79,555.00	606,891.00
602-37260	Penalties/etc.	30,000	30,000	34,721.51	41,261.43
602-37270	Other Charges for Services			-	-
	TOTAL CHARGES FOR SERVICES	2,953,333	2,680,000	2,392,612.05	3,236,117.57
<i>Personal Services</i>					
602-49450-101	Salaries - Full-time	627,872	588,587	531,769.84	633,421.00
602-49450-102	Overtime - Full-time	27,000	27,000	23,770.77	26,793.93
602-49450-104	Salaries - Temporary/Seasonal	11,578	11,206	5,260.94	7,666.41
602-49450-110	Hours Worked Holiday	5,500	5,500	3,521.28	5,225.70
602-49450-115	Call-in Pay	3,000	3,000	1,808.20	3,615.34
602-49450-116	On-Call Pay	31,000	31,000	27,727.74	31,915.61
602-49450-121	PERA - Employer Share	54,073	50,894	44,144.71	51,245.89
602-49450-122	FICA/Medicare - Employer Share	57,843	54,456	44,280.80	52,840.36
602-49450-123	Central Pension Fund Contrib	11,440	9,360	10,072.34	12,411.57
602-49450-131	Medical/Dental/Life Employer Share	133,073	127,722	138,018.07	129,367.83
602-49450-132	Longevity	26,588	23,493	-	-
602-49450-133	Deductible Contribution	11,500	-	5,421.13	5,974.27
602-49450-151	Workers' Compensation Insurance	42,666	38,120	32,984.05	30,669.07
602-49450-154	HRA/Flex Fees	600	600	471.65	551.38
	Total Personal Services	1,043,733	970,938	869,251.52	991,698.36
<i>Supplies</i>					
602-49450-200	Laboratory Supplies & Replacement	6,000.00	8,000.00	16,710.28	13,874.31
602-49450-201	Office Supplies	1,500.00	1,500.00	1,943.72	888.22
602-49450-204	Stationary, Forms and Envelopes	3,500.00	2,000.00	-	3,276.95
602-49450-210	Miscellaneous Operating Supplies	15,000.00	10,000.00	11,979.04	13,976.94
602-49450-212	Gasoline/Fuel/Lubricants/Additives	20,000.00	20,000.00	8,534.53	13,695.57
602-49450-213	Operating Supplies - Plant Equipment	200.00	200.00	130.50	130.50
602-49450-216	Wastewater Treatment Chemicals	230,000.00	200,000.00	244,667.27	233,418.49
602-49450-217	Testing	10,000.00	10,000.00	8,152.25	9,683.56
602-49450-221	Maintenance and Repair Supplies - Vehicles	8,000.00	8,000.00	8,211.59	5,859.26
602-49450-240	Small Tools and Minor Equipment	10,000.00	10,000.00	8,896.90	11,164.75
	Total Supplies	304,200	269,700	309,226.08	305,968.55
<i>Other Services and Charges</i>					
602-49450-304	Professional Services	5,000.00	5,000.00	36,270.10	5,444.70
602-49450-306	GIS Project Consulting	16,000.00	20,000.00	12,497.50	16,010.00
602-49450-310	Gopher State One Call	1,200.00	1,200.00	812.06	994.39
602-49450-313	IT Mgmt & Backup	6,000.00	6,500.00	4,582.50	5,482.52
602-49450-321	Telephone	7,000.00	7,000.00	7,500.64	9,496.18
602-49450-322	Postage	8,000.00	7,000.00	8,178.98	8,245.01
602-49450-331	Travel/Meals/Lodging	3,000.00	3,000.00	1,934.70	860.15
602-49450-334	Mileage Reimbursement	500.00	500.00	-	268.55
602-49450-340	Advertising	200.00	200.00	-	-
602-49450-360	Insurance and Bonds	50,000	50,000	58,086.35	48,220.81

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

		Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>10/31/2024</u>	Actual <u>12/31/2023</u>
602-49450-381	Electric Utilities	140,000	140,000	100,496.00	120,577.00
602-49450-382	Water/Wastewater	1,600	1,600	1,230.38	1,443.66
602-49450-383	Gas Utilities	44,000	44,000	22,428.57	39,827.14
602-49450-384	Refuse Hauling	3,500	3,500	2,268.27	3,281.39
602-49450-385	Power Lift Stations	17,000	17,000	13,387.49	15,125.13
602-49450-402	Repairs and Maintenance - Sanitary Sewer	10,000.00	10,000.00	-	1,325.00
602-49450-404	Repairs and Maintenance - Vehicles/Equipment	7,500.00	7,000.00	11,386.09	6,445.70
602-49450-406	Repairs and Maintenance - Plant	90,000.00	65,000.00	46,585.13	52,135.98
602-49450-407	Repairs and Maintenance - Lift Stations	30,000.00	30,000.00	15,409.57	9,833.62
602-49450-408	Repairs and Maintenance - Other Equipment	5,000.00	5,000.00	2,925.73	2,274.28
602-49450-409	Maintenance Contracts - Office Equipment	1,500.00	1,500.00	-	1,286.95
502-49450-418	Kenwood Lift Station	1,000.00	-	-	(3,882.24)
602-49450-430	Miscellaneous	1,000.00	1,000.00	-	-
602-49450-433	Dues and Subscriptions	4,500.00	6,000.00	3,148.00	3,218.00
602-49450-440	Meetings and Schools	4,000.00	4,000.00	2,674.67	2,661.18
602-49450-441	MPCA Fees	10,000.00	15,000.00	9,644.00	8,456.00
602-49450-489	Contractual Services	120,000.00	120,000.00	59,704.86	97,105.00
Total Other Services and Charges		<u>587,500</u>	<u>571,000</u>	<u>421,151.59</u>	<u>456,136.10</u>
TOTAL OPERATING EXPENSES		<u>1,935,433</u>	<u>1,811,638</u>	<u>1,599,629.19</u>	<u>1,753,803.01</u>
Operating margin		1,017,900	868,362	792,982.86	1,482,314.56
Depreciation -					
602-49450-420	Depreciation	<u>1,700,000</u>	<u>1,656,886</u>	-	1,653,458.22
Other -					
602-36102	Special Assessments			245.29	748.73
602-36210	Interest Earnings	100,000		-	195,292.21
602-39102	Gain/Loss on Disposal				(34,500.00)
602-49450-617	Bond Discount			-	-
602-49450-620	Fiscal Agent Fees	(2,500)	(2,500)	(1,268.00)	(1,272.41)
602-49450-621	Bond Issue Costs			-	-
602-49450-636	Interest Expense--2016 Revenue Bonds	801	(3,386)	(254.99)	(1,796.38)
602-49450-635	Interest Expense--2015 Revenue Bonds	1,841	(1,926)	910.30	(397.34)
602-49450-634	Interest Expense--2014 Revenue Bonds	96	(1,154)	1,074.59	36.86
602-49450-610	Interest Expense--2013 WWTF Rehab Bonds	(49,350)	(55,541)	(55,540.08)	(61,665.38)
602-49450-638	Interest Expense--2018 Revenue Bonds	(2,082)	(3,200)	(2,681.60)	(3,281.60)
602-49450-640	Interest Expense--2020 Revenue Bonds	(4,908)	(9,263)	(6,257.53)	(7,595.03)
TOTAL OTHER FINANCING SOURCES (USES)		<u>43,898</u>	<u>(76,970)</u>	<u>(63,772.02)</u>	<u>85,569.66</u>
Income / Loss before Transfer		<u>(638,202)</u>	<u>(865,494)</u>	<u>729,210.84</u>	<u>(85,574)</u>
502-49450-720	Transfer to General Fund for services	(105,000)	(75,000)	(75,000.00)	(75,000.00)
Total Transfers From (To) Other Funds		<u>(105,000.00)</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>	<u>(75,000.00)</u>
INCOME [EXPENSE] BEFORE BALANCE SHEET ACTIVITY		<u>(743,202)</u>	<u>(940,494)</u>	<u>654,210.84</u>	<u>(160,574.00)</u>

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

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>10/31/2024</u>	Actual <u>12/31/2023</u>
<i>BALANCE SHEET ACTIVITY</i>				
Bond Proceeds	673,800			
Capital Outlay:				
Activated Sludge Pumps	(43,000)	(43,000)		
Variable Frequency Drive Replacement	(20,000)	(20,000)		
Sludge Mixer Rehab/Replacement	(20,000)	(45,000)		
Cholorination System Replacement	(25,000)			
Dechlorination System Replacement	(30,000)			
Security Upgrades	(200,000)			
Oxidation Ditch Air Diffusers	(8,000)			
Upgrades to Aeration Blowers	(20,000)			
2025 Street Project	(673,800)			
2024 Street Project		(142,500)		
WWTP System Updates		(33,000)		
Influent or RAS Pump Replacement		(36,000)		
Lab Equipment	(10,000)	(10,000)		
Rehab Lift Station Controls	(20,000)			
Filter Media Replacement	(60,000)	0		
Principal Paid on Debt Service:				
2013 PFA Bonds	(623,000)	(617,000)		
2016 Wastewater Revenue Bonds	(52,888)	(51,496)		
2020 Wastewater Revenue Bonds	(45,000)	(45,000)		
2014 Wastewater Revenue Bonds	(45,000)	(45,000)		
2015 Wastewater Revenue Bonds	(44,833)	(43,684)		
2018 Wastewater Revenue Bonds	(20,000)	(20,000)		
TOTAL OTHER BUDGETED BALANCE SHEET ACTIVITY	<u>(1,286,721)</u>	<u>(1,151,680)</u>	-	-
Net Income (Loss) After Balance Sheet Activity	<u>(2,029,923)</u>	<u>(2,092,174)</u>	654,210.84	<u>(160,574.00)</u>

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

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>9/30/2024</u>	Actual <u>12/31/2023</u>
BUDGET SUMMARY -				
REVENUES				
Charges for Services:				
Storm Water Charges	535,217	450,000	361,479.52	442,424.09
Penalties etc.	7,500	6,000	5,941.08	8,817.11
Other Financing Sources:				
Interest Earnings	-	-	-	27,546.51
Other Financing Sources	-	-	-	-
TOTAL REVENUES	<u>542,717</u>	<u>456,000</u>	<u>367,421</u>	<u>478,787.71</u>
EXPENSES				
Personal Services	50,667	105,873	26,500	-
Supplies	650	-	436	102.94
Other Services and Charges	84,200	68,200	69,093	40,169.43
Other Financing Uses:				
Depreciation	490,000	450,000	-	453,068.56
Special Assessments				
Other Financing Uses	-	-	-	-
Debt Service:				
Principal	230,800	328,761	-	-
Interest	20,058	43,488	-	29,492
Capital Outlay	-	163,200	-	-
Transfers to Other Funds	-	-	-	-
TOTAL EXPENSES	<u>876,375</u>	<u>1,159,522</u>	<u>96,029</u>	<u>522,833.19</u>
NET INCOME [LOSS]	<u>(333,658)</u>	<u>(703,522)</u>	<u>271,392</u>	<u>(44,045.48)</u>

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

	Adopted Budget 2025	Adopted Budget 2024	Actual as of 9/30/2024	Actual 12/31/2023
REVENUES (CHARGES FOR SERVICES)				
603-37310 Storm Water Charges	535,217	450,000	361,479.52	442,424.09
603-37360 Penalties	7,500	6,000	5,941.08	8,817.11
TOTAL CHARGES FOR SERVICES	542,717	456,000	367,420.60	451,241.20
OPERATING EXPENSES				
<i>Personal Services</i>				
603-49500-101 Salaries - Full-time	34,570	73,986	17,460.01	-
603-49500-102 Overtime - Full-time	-	-	-	-
603-49500-104 Salaries - Temporary/Seasonal	-	-	-	-
603-49500-121 PERA - Employer Share	2,596	5,552	1,309.50	-
603-49500-122 FICA/Medicare - Employer Share	2,648	5,663	1,297.11	-
603-49500-131 Medical/Dental/Life Employer Share	9,514	18,125	6,245.00	-
603-49500-132 Longvity Pay	43	46	-	-
603-49500-133 Deductible Contribution	750	1,500	-	-
603-49500-151 Workers' Compensation Insurance	446	901	-	-
603-49500-154 HRA/Flex Fees	100	100	188.87	-
Total Personal Services	50,667	105,873	26,500.49	-
<i>Supplies</i>				
603-49500-201 Office Supplies	250	-	241.99	102.94
603-49500-204 Stationary, Forms and Envelopes	-	-	-	-
603-49500-210 Operating Supplies	-	-	-	-
603-49500-212 Gasoline/Fuel/Lubricants/Additives	400	-	193.62	-
603-49500-238 Rep & Main Supply Infrastructure	-	-	-	-
Total Supplies	650	-	435.61	102.94
<i>Other Services and Charges</i>				
603-49500-304 Professional Services	5,000	5,000	364.56	4,439.75
603-49500-352 Public Notice	200	200	10.95	-
603-49500-403 Repairs and Maintenance - Storm Sewer	75,000	60,000	67,757.53	33,637.35
603-49500-430 Miscellaneous	2,000	1,000	127.24	2,092.33
603-49500-440 Schools & Meetings	2,000	2,000	832.25	-
Total Other Services and Charges	84,200	68,200	69,092.53	40,169.43
TOTAL OPERATING EXPENSES	135,517	174,073	96,028.63	40,272.37
NET INCOME [LOSS] FROM OPERATIONS	407,200	281,927	271,391.97	410,968.83
OTHER FINANCING SOURCES (USES)				
<i>Depreciation -</i>				
603-49500-420 Depreciation	490,000	450,000	-	453,068.56
<i>Other -</i>				
603-36101 Special Assessments	-	-	-	-
603-36210 Interest Earnings	-	-	-	27,546.51
603-39311 Bond Premium	-	-	-	-
603-49500-617 Bond Discount	-	-	-	-
603-49500-621 Bond Issue Costs	-	-	-	-
603-49500-634 Interest Expense on 2014 Street Project	211	(1,296)	-	45.60
603-49500-635 Interest Expense on 2015 Street Project	2,075	(2,171)	-	(447.89)
603-49500-636 Interest Expense Revenue Bonds of 2016	801	(3,220)	-	(1,708.80)
603-49500-638 Interest Expense Revenue Bonds of 2018	(8,007)	(12,188)	-	(12,494.08)
603-49500-640 Interest Expense Revenue Bonds of 2020	(9,800)	(18,263)	-	(14,887.09)
603-49500-641 Interest Expense Revenue Bonds of 2022	(5,338)	(6,350)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(20,058)	(43,488)	-	(1,945.75)
NET INCOME BEFORE OPERATING TRANSFERS	(102,858)	(211,561)	271,391.97	(44,045.48)
OPERATING TRANSFERS				
603-49500-720 Transfers To Other Funds	-	-	-	-
NET INCOME [LOSS] BEFORE BALANCE SHEET ACTIVITY	(102,858)	(211,561)	271,391.97	(44,045.48)
BALANCE SHEET ACTIVITY				
<i>Capital--2024 Street Project</i>				
603-22555 Bond Proceeds	-	(163,200)	-	-
603-23130 Principal Paid on Debt Service:	-	-	-	-
Stormwater Revenue Bonds of 2022	(20,000)	(20,000)	-	-
Stormwater Revenue Bonds of 2014	(50,556)	(50,556)	-	-
Stormwater Revenue Bonds of 2015	(50,534)	(49,238)	-	-
Stormwater Revenue Bonds of 2016	50,290	(48,967)	-	-
Stormwater Revenue Bonds of 2018	(75,000)	(75,000)	-	-
Stormwater Revenue Bonds of 2020	(85,000)	(85,000)	-	-
TOTAL BALANCE SHEET ACTIVITY	(230,800)	(491,961)	-	-
NET INCOME [LOSS] AFTER BALANCE SHEET ACTIVITY	(333,658)	(703,522)	271,391.97	(44,045.48)

CITY OF CAMBRIDGE
 Street Light Utility Fund Budget Report - Fund #604
 Adopted 2025 Budget

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>9/30/2024</u>	Actual as of <u>12/31/2023</u>
BUDGET SUMMARY -				
REVENUES				
Charges for Services:				
Street Light Charges	254,280	243,900	189,246	246,468
Penalties etc.	4000	4000	3610.03	5394.44
Other Financing Sources:				
Interest Earnings	0	0	0	4666.03
Other Financing Sources	0	0	0	0
TOTAL REVENUES	258280	247900	192855.95	256528.92
EXPENSES				
Personal Services				
Operating Expenses	230,000	230,000	137,457	206231.96
TOTAL EXPENSES	230000	230000	137456.53	206231.96
NET INCOME [LOSS]	28280	17900	55399.42	50296.96
REVENUES [CHARGES FOR SERVICES]				
604-37410 Street Light Charges	254,280	243,900	189245.92	246468.45
604-37360 Penalties	4000	4000	3610.03	5394.44
604-37470 Other Revenue			0	0
TOTAL CHARGES FOR SERVICES	258280	247900	192855.95	251862.89
OPERATING EXPENSES				
Operating expenses				
604-49550-238 Repairs and Maintenance - Supplies	0	0	0	0
604-49550-381 Electric Utilities	190,000	190,000	120038.49	177068.42
604-49550-402 Repairs and Maintenance - Street Lig	40,000	40,000	17418.04	29163.54
Total Other Services and Charges	230000	230000	137456.53	206231.96
TOTAL OPERATING EXPENSES	230000	230000	137456.53	206231.96
NET INCOME [LOSS] FROM OPERATIONS	28280	17900	55399.42	45630.93
604-36210 Interest Earnings			0	4666.03
NET INCOME [LOSS]	28280	17900	55399.42	50296.96

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>10/31/2024</u>	Actual <u>12/31/2023</u>
<i>BUDGET SUMMARY -</i>				
<i>REVENUES</i>				
Sales	6,368,800	6,112,200	5,247,677.08	6,563,631.43
Cost of Goods Sold	(4,709,800)	(4,616,482)	(3,859,655.76)	(4,858,029.02)
Gross Profit	1,659,000	1,495,718	1,388,021.32	1,705,602.41
Other Financing Sources:				
Interest Earnings	2,000	2,000	-	23,950.42
Lottery Proceeds	0	0	-	(457.86)
Other Financing Sources	230	240	303.83	235.50
TOTAL REVENUES	<u>1,661,230</u>	<u>1,497,958</u>	<u>1,388,325.15</u>	<u>1,729,330.47</u>
<i>EXPENSES</i>				
Personal Services	670,574	631,853	495,757.62	607,783.19
Supplies	49,000	76,000	27,854.68	42,382.28
Other Services and Charges	318,656	300,105	242,176.00	287,707.50
Other Financing Uses:				
Depreciation	68,000	65,000	-	66,440.42
Debt Service:				
Capital Outlay	130,000	0	-	-
Transfers to Other Funds	425,000	425,000	425,000	675,000
TOTAL EXPENSES	<u>1,661,230</u>	<u>1,497,958</u>	<u>1,190,788.30</u>	<u>1,679,313.39</u>
<i>NET INCOME [LOSS]</i>	<u>0</u>	<u>0</u>	<u>197,536.85</u>	<u>50,017.08</u>

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

		Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>10/31/2024</u>	Actual <u>12/31/2023</u>
SALES					
610-37811	Sales - Liquor	2,400,000	2,250,000	2,003,004.21	2,434,150.22
610-37812	Sales - Beer	2,800,000	2,840,000	2,316,565.93	2,889,970.82
610-37813	Sales - Wine	850,000	820,000	648,022.63	888,362.38
610-37815	Sales - Non-Taxable	150,000	185,000	136,915.47	176,735.82
610-37816	Sales - Taxable	170,000	16,000	143,937.38	174,530.80
610-37840	Cash Over [Short]	(1,200)	1,200	(768.54)	(118.61)
	TOTAL SALES	6,368,800	6,112,200	5,247,677.08	6,563,631.43
COST OF GOODS SOLD					
610-49750-251	Purchases - Liquor	1,704,000	1,596,860	1,402,441.93	1,732,566.39
610-49750-252	Purchases - Beer	2,128,000	2,146,120	1,774,113.74	2,205,877.59
610-49750-253	Purchases - Wine	578,000	558,502	432,257.98	598,727.49
610-49750-259	Purchases - Miscellaneous	252,800	270,000	214,683.13	276,356.69
610-49750-260	Freight and Dray	42,000	40,000	33,554.48	41,094.86
610-37830	Discounts, Deposits and Retu	5,000	5,000	2,604.50	3,406.00
	TOTAL COST OF GOODS SOLD	4,709,800	4,616,482	3,859,655.76	4,858,029.02
	GROSS PROFIT	1,659,000	1,495,718	1,388,021.32	1,705,602.41
OPERATING EXPENSES					
<i>Personal Services</i>					
610-49750-101	Salaries - Full-Time	303,971	287,164	227,669.77	305,129.51
610-49750-103	Salaries - Part-Time	125,500	131,000	103,406.59	120,536.41
610-49750-102	Overtime - Full-time	10,592	6,939	3,522.96	5,052.53
610-49750-106	Overtime - Part-time	13,000	500	-	-
610-49750-110	Hours Worked Holiday	12,500	12,500	6,050.26	10,615.16
610-49750-121	PERA - Employer Share	35,279	33,150	24,584.15	32,506.69
610-49750-122	FICA/Medicare - Employer S	35,984	33,813	25,472.23	28,516.40
610-49750-131	Medical/Dental/Life Employe	95,130	90,629	87,772.80	83,454.46
610-49750-132	Longevity Pay	4,818	3,900	-	-
610-49750-133	Deductible Contribution	7,500	7,500	-	1,965.71
610-49750-153	Unemployment Compensation	250	250	-	177.23
610-49750-154	HRA/Flex Fees	500	500	283.55	316.60
610-49750-151	Workers' Compensation	25,550	24,008	16,995.31	19,512.49
	Total Personal Services	670,574	631,853	495,757.62	607,783.19
<i>Supplies</i>					
610-49750-201	Office Supplies	4,000	2,000	2,974.76	3,579.30
610-49750-210	Operating Supplies	22,000	21,000	17,621.74	16,372.58
610-49750-220	Maintenance and Repairs Sup	20,000	50,000	6,919.18	18,744.69
610-49750-240	Small Tools and Minor Equip	3,000	3,000	339.00	3,685.71
	Total Supplies	49,000	76,000	27,854.68	42,382.28

CITY OF CAMBRIDGE
Liquor Fund Budget Report - Fund #610

	Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	Actual as of <u>10/31/2024</u>	Actual <u>12/31/2023</u>
<i>Other Services and Charges</i>				
610-49750-304 Professional Services	7,000	3,091	6,564.17	6,702.59
610-49750-313 IT Services	6,000	6,000	4,582.50	5,482.52
610-49750-321 Telephone	8,000	8,000	6,199.74	7,234.03
610-49750-331 Travel and Meetings	300	300	-	-
610-49750-334 Mileage Reimbursement	500	500	136.68	195.15
610-49750-340 Advertising	48,000	45,374	38,375.41	46,414.70
610-49750-341 Wine Tasting	6,206	3,120	2,547.72	-
610-49750-360 Insurance and Bonds	18,000	18,000	15,815.62	15,445.18
610-49750-381 Electric Utilities	26,000	26,000	16,452.95	22,746.50
610-49750-382 Water/Wastewater	1,000	1,200	613.54	783.79
610-49750-383 Gas Utilities	3,500	3,500	2,254.47	2,959.83
610-49750-384 Refuse Hauling	6,500	6,500	3,936.87	5,772.10
610-49750-405 Janitorial Duties	4,000	8,000	3,899.87	7,906.24
610-49750-413 Rental-Office Equip	450		390.00	715.00
610-49750-430 Credit Card Fees	160,000	155,000	122,811.79	150,091.34
610-49750-433 Dues and Subscriptions	6,500	6,500	5,700.00	6,144.00
610-49750-440 Meetings and Schools	1,500	1,500	1,582.00	150.00
610-49750-489 Contract Maint	15,000	7,500	10,312.67	8,764.53
610-49750-453 Taxes and Licenses	200	20	-	200.00
Total Other Services and Charges	318,656	300,105	242,176.00	287,707.50
TOTAL OPERATING EXPENSES	1,038,230	1,007,958	765,788.30	937,872.97
NET INCOME [LOSS] FROM OPERATIONS	620,770	487,760	622,233.02	767,729.44
<i>OTHER FINANCING SOURCES (USES)</i>				
Depreciation -				
610-49750-420 Depreciation	68,000	65,000	-	66,440.42
Lottery Sales/Payouts -				
610-36220 Lottery Sales	0	0	-	64,164.33
610-49750-461 Lottery Sweep	0	0	-	(34,938.16)
610-49750-475 Lottery Paid Out	0	0	-	(29,684.03)
Net Lottery Proceeds	0	0	-	(457.86)
Other -				
610-37820 Machine Commissions			-	-
610-36200 Miscellaneous	230	240	303.83	235.50
610-36210 Interest Earnings	2,000	2,000	-	23,950.42
610-16200 LS Capital Outlay	(130,000)		-	-
Total Other	(127,770)	2,240	303.83	24,185.92
TOTAL OTHER FINANCING SOURCES (US	(127,770)	2,240	303.83	23,728
NET INCOME [LOSS] BEFORE OPER TRANSFERS	425,000	425,000	622,536.85	725,017.08
<i>OPERATING TRANSFERS</i>				
610-49750-721 Transfer to Parks			-	-
610-49750-724 Transfer to Special Revenue Fund			-	-
610-49750-720 Transfer to General Fund	(425,000)	(425,000)	(425,000.00)	(675,000.00)
Total Transfers Out	(425,000)	(425,000)	(425,000)	(675,000)
NET INCOME [LOSS]	0	0	197,536.85	50,017.08

EDA Resolution No. EDA R24-005

*Resolution Adopting the 2025 Economic Development Authority
Special Revenue Fund Budget*

NOW THEREFORE, BE IT RESOLVED BY THE ECONOMIC DEVELOPMENT AUTHORITY OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the annual budget of the City of Cambridge for the fiscal year beginning January 1, 2025, is hereby adopted for the Economic Development Authority Special Revenue Fund as follows:

ECONOMIC DEVELOPMENT AUTHORITY FUND


Revenues:

Rental Income	\$ 213,000
Interest Income	\$1,000
Transfer In From General Fund	<u>\$ 120,000</u>
Total Revenues	<u>\$ 334,000</u>

Expenditures:

Personal Services	\$ 122,412
Supplies	\$ 3,800
Other Charges & Services	\$ 47,350
Mall Operations	<u>\$ 157,438</u>
Total Expenditures	<u>\$ 331,000</u>

Adopted this 2nd day of December, 2024.



Robert Shogren, President

ATTEST:



Caroline Moe, Executive Director

City of Cambridge EDA- Fund #205
Proposed Budget for year ended December 31, 2025

		Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	12/31/2024 YTD Actual <u>2024</u>	12/31/2023 YTD Actual <u>2023</u>
OTHER FINANCING SOURCES					
205-36210	Interest Earnings	1,000	0	0.00	17,368.71
205-37200	Miscellaneous			0.00	0.00
205-37220	Rental Fees	213,000	180,000	117788.22	195,844.79
TOTAL OTHER FINANCING SOURCES		214,000	180,000	117788.22	213,213.50
205-39203	General Fund Transfer In	120,000	150,000	0.00	50,000.00
TOTAL TRANSFERS IN		120,000	150,000	0.00	50,000.00
TOTAL REVENUES AND TRANSFERS IN		334,000	330,000	117788.22	263,213.50
<i>EDA Admin #41930</i>					
Personal Services					
205-41930-101	Salaries	88,425	82,933	38430.74	69,411.24
205-41930-102	Overtime			0.00	0.00
205-41930-112	EDA Meeting Payments	2,500	2,500	1050.00	1,845.00
205-41930-121	PERA Employer Share	6,679	6,248	2882.31	5,185.36
205-41930-122	FICA/Medicare Employer Share/Employee Benefits	6,813	6,373	2964.31	5,311.26
205-41930-131	Medical/Dental/Life Employer Share	15,222	14,500	8594.17	13,810.56
205-41930-132	Longevity	626	380	0.00	0.00
205-41930-133	Deductible Contribution	1,200	1,200	1200.00	1,200.00
205-41930-151	Workers' Compensation Insurance	867	810	259.55	571.12
205-41930-154	HRA Fees	80	80	27.35	53.92
Total Personal Services		122,412	115,024	55408.43	97,388.46
Supplies					
205-41930-201	Office Supplies - Accessories	300	300	0.00	122.29
205-41930-204	Stationary, Forms and Envelopes			0.00	0.00
205-41930-209	Software Updates	150		0.00	102.94
205-41930-210	Miscellaneous Operating Supplies			0.00	0.00
205-41930-212	Gasoline/Fuel/Lubricants/Additivs			0.00	0.00
205-41930-221	Repair and Maintenance Supplies - Vehicles	350		0.00	0.00
205-41930-240	Small Tools and Minor Equipment	3,000	300	0.00	0.00
Total Supplies		3,800	600	0.00	225.23
Other Services and Charges					
205-41930-304	Miscellaneous Professional Services	5000	5000	0.00	844.00
205-41930-306	Hotel Study			0.00	0.00
205-41930-307	Market or BRE Study	0		8257.78	
205-41930-313	IT Mgmt	5600	5600	2749.50	5,482.52
205-41930-321	Telephone/Cellular Phones	600	540	270.00	405.00
205-41930-331	Travel/Meals/Lodging	1500	1200	334.94	466.30
205-41930-334	Mileage Reimbursement	1000	800	192.96	275.95
205-41930-351	Legal Notices/Ordinance Publishing	350	300	0.00	125.37
205-41930-360	Insurance	2000		0.00	1,735.62

City of Cambridge EDA- Fund #205
Proposed Budget for year ended December 31, 2025

		Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	12/31/2024 YTD Actual <u>2024</u>	12/31/2023 YTD Actual <u>2023</u>
205-41930-381	Electric--Church			0.00	0.00
205-41930-382	Water Sewer Acq Property			0.00	0.00
205-41930-383	Gas--Church			0.00	0.00
205-41930-404	Repairs and Maintenance	100	100	0.00	0.00
205-41930-407	HWY 95 Property Maint	10000		2000.00	8,800.00
205-41930-408	Property Maint Exp	2000		0.00	2,190.65
205-41930-409	Maintenance Contracts - Office Equipment			0.00	0.00
205-41930-430	Miscellaneous	100	100	0.00	0.00
205-41930-433	Dues and Subscriptions	4,000	4,000	1825.00	2,965.00
205-41930-440	Schools and Meetings	2,300	2,000	975.00	795.00
205-41930-451	Tax Abatement--Motek			0.00	0.00
205-41930-484	NLX Activity	7,800	7,800	9324.00	0.00
205-41930-485	Property taxes on acquired land			0.00	3,042.00
205-41930-486	Community Collaborations			0.00	0.00
205-41930-488	Downtown Task Force			0.00	0.00
205-41930-497	EDA Web Maintenance			0.00	0.00
205-41930-487	MN Design Team			0.00	0.00
205-41930-489	Other Contracted Services--marketing	5,000	5,000	0.00	0.00
Total Other Services and Charges		47,350	32,440	25929.18	27,127.41
<i>Total EDA Administration</i>		173,562	148,064	81337.61	124,741.10
Mall Management					
Personal Services					
205-47000-101	Salaries	31,908	30,981	14670.39	30,064.05
205-47000-102	Overtime	1,000	1,000	0.00	0.00
205-47000-103	Temporary Employee	7,000	7,000	0.00	5,769.37
205-47000-121	PERA Employer Share	3,063	2,500	1100.28	2,247.87
205-47000-122	FICA/Medicare Employer Share/Employee Benefits	3,125	3,045	1087.26	2,663.13
205-47000-131	Medical/Dental/Life Employer Share	9,549	9,064	5360.55	8,605.68
205-47000-132	Longevity Pay	938	833	0.00	0.00
205-47000-133	Deductible Contribution	750	750	0.00	0.00
205-47000-151	Workers' Compensation Insurance	3,269	3,845	786.35	2,403.99
205-47000-154	HRA/Flex Fees	100	100	17.10	33.70
Total Personal Services		60,702	59,118	23021.93	51,787.79
205-47000-211	Miscellaneous Operating Supplies	300	200	131.69	240.77
205-47000-212	Gasoline	200	125	83.85	102.41
205-47000-221	Repair and Maintenance Supplies	15,000	15,000	1826.84	5,089.56
205-47000-240	Small Tools	1,000	1,000	15.70	97.79
Total Supplies		16,500	16,325	2058.08	5,530.53
Other Services and Charges					
205-47000-321	Telephone/Cellular Phones	350	350	103.08	246.93
205-47000-351	Legal Notices/Ordinance Publishing			0.00	0.00
205-47000-360	Insurance	6,000	6,000	0.00	4,966.00

City of Cambridge EDA- Fund #205
Proposed Budget for year ended December 31, 2025

		Adopted Budget <u>2025</u>	Adopted Budget <u>2024</u>	12/31/2024 YTD Actual <u>2024</u>	12/31/2023 YTD Actual <u>2023</u>
205-47000-381	Electric Utilities	20,500	20,500	7560.52	20,264.18
205-47000-382	Water/Wastewater Utilities	6,000	5,500	3237.89	5,667.75
205-47000-383	Gas Utilities	6,500	4,200	4051.82	6,257.20
205-47000-384	Refuse Hauling	6,000	6,000	1319.68	4,527.26
205-47000-401	Rep & Maint.-Building/Structures	30,000	25,000	3337.27	19,621.90
205-47000-413	BNSF Parking Lot Lease	2,600	2,500	2646.04	2,568.97
205-47000-440	Schools & Meetings			0.00	0.00
205-47000-489	Other Contracted Services	2,286	1,000	0.00	0.00
(1) 205-47000-490	Mall Cap Fund & Gen Fund Contribution			0.00	0.00
205-47000-499	Mall Roof Project			0.00	0.00
205-47000-496	Mall Capital Equipment			3850.00	0.00
205-47000-xxx	Parking Lot Mill & Overlay			0.00	
205-47000-498	Rum River Buildout			20147.25	15,940.00
Total Other Services and Charges		80,236	71,050	46253.55	80,060.19
<i>Total Mall Management</i>		157,438	146,493	71333.56	137,378.51
Total EDA Admin & Mall Management Expenditures		331,000	294,557	152671.17	262,119.61
NET INCREASE (DECREASE) IN FUND BALANCE		3,000	35,443	-34882.95	1,093.89

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

EDA Resolution No. EDA R24-006

*Resolution Adopting the 2025 Economic Development Authority
Housing Division Budget*

NOW THEREFORE, BE IT RESOLVED BY THE ECONOMIC DEVELOPMENT AUTHORITY OF THE CITY OF CAMBRIDGE, ISANTI COUNTY, STATE OF MINNESOTA, that the budget for the year beginning January 1, 2025, and ending December 31, 2025, is hereby adopted for the Economic Development Authority—Housing Division as follows:

EDA HOUSING DIVISION

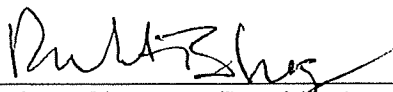
Revenues:

Intergovernmental	\$145,000
Dwelling Rent	\$200,000
Other Income	\$2,800
Transfers In	<u>\$35,000</u>
Total Revenues	<u>\$382,800</u>

Expenditures:

Administration	\$99,666
Tenant Services	\$273
Utilities	\$47,500
Maintenance & Labor	\$109,361
General Expense	\$27,000
Carpet & appliance replacement	\$14,000
Depreciation	\$50,000
Transfers Out	<u>\$35,000</u>
Total Expenditures	<u>\$382,800</u>

Adopted this 2nd day of December, 2024.



Robert Shogren, President

ATTEST:



Caroline Moe, Executive Director

Cambridge EDA Housing Division		2025	2024	Actual Results	2025	2024	Actual Results	Adopted	2024	2024
Operating Budget		Adopted Budget	Adopted Budget	10/31/2024	Adopted Budget	Adopted Budget	10/31/2024	Original 2025	Budget	Actual to
For FYE 12/31/2025								Total	Total	10/31/2024
		Low Rent	Low Rent		Capital Fund	Capital Fund	Capital Fund			
Operating Income										
901-33160	HUD Grant Revenue	110,000	90,000	90,340.00				110,000.00	90,000.00	90,340.00
901-36210	Interest Income	300	300	716.86				300.00	300.00	716.86
901-37220	Dwelling Rents	200,000	180,000	197,436.18				200,000.00	180,000.00	197,436.18
901-37221	Laundry Income	2,500	3,000	3,896.07				2,500.00	3,000.00	3,896.07
901-39203	Transfer In	35,000	35,000	-				35,000.00	35,000.00	-
904-33160	CFP Operations Funds	-	-	-	35,000	35,000	55,328.25	35,000.00	35,000.00	55,328.25
	Total Operating Income	347,800	308,300	292,389.11	35,000	35,000	55,328.25	382,800.00	343,300.00	347,717.36
Operating Expenses										
Administration										
901-49500-103	Administrative Salaries--PT	47,312	44,392	33,395.93				47,312.00	44,392.00	33,395.93
901-49500-104	Admin Overtime	-	-	-				-	-	-
901-49500-121	PERA	3,548	3,330	2,504.70				3,548.00	3,330.00	2,504.70
901-49500-122	FICA	3,620	3,396	2,308.38				3,620.00	3,396.00	2,308.38
901-49500-131	Insurance	10,513	10,013	11,053.25				10,513.00	10,013.00	11,053.25
901-49500-151	Work Comp	490	433	299.10				490.00	433.00	299.10
901-49500-154	HRA/Flex Fees	100	100	57.65				100.00	100.00	57.65
901-49500-201	Office Supply	658	658	335.96				658.00	658.00	335.96
901-49500-304	Legal Expense	10,000	10,000	-				10,000.00	10,000.00	-
901-49500-306	Audit Fees	3,000	3,000	3,000.00				3,000.00	3,000.00	3,000.00
901-49500-313	IT Services	6,500	6,500	4,582.50				6,500.00	6,500.00	4,582.50
901-49500-321	Telephone	9,000	7,500	5,576.42				9,000.00	7,500.00	5,576.42
901-49500-322	Postage	300	300	146.00				300.00	300.00	146.00
901-49500-331	Travel/Meals/Lodging	100	100	-				100.00	100.00	-
901-49500-340	Advertising	50	50	40.60				50.00	50.00	40.60
901-49500-413	Copier Lease	275	275	247.66				275.00	275.00	247.66
901-49500-433	Dues & Subscriptions	3,800	3,800	3,704.00				3,800.00	3,800.00	3,704.00
901-49500-440	Staff Training	400	400	-				400.00	400.00	-
	Total Administration	99,666	84,247	67,252.15	-	-	-	99,666.00	84,247.00	67,252.15
Tenant Services										
901-49600-210	Services	273	240	111.47				273.00	240.00	111.47
	Total Tenant Services	273	240	111.47	-	-	-	273.00	240.00	111.47
Utilities										
901-49700-381	Electricity	38,000	38,000	25,649.06				38,000.00	38,000.00	25,649.06
901-49700-382	Water	7,000	7,000	5,286.86				7,000.00	7,000.00	5,286.86
901-49700-383	Gas	2,500	3,000	1,375.56				2,500.00	3,000.00	1,375.56
	Total Utilities	47,500	48,000	32,311.48	-	-	-	47,500.00	48,000.00	32,311.48
Maintenance & Labor										
901-49700-103	Salaries and Wages	27,806	26,084	18,138.58				27,806.00	26,084.00	18,138.58
901-49700-121	PERA	2,085	1,957	1,360.41				2,085.00	1,957.00	1,360.41
901-49700-122	FICA	2,127	1,996	1,294.39				2,127.00	1,996.00	1,294.39
901-49700-131	Insurance	5,256	5,006	5,006.00				5,256.00	5,006.00	5,006.00
901-49700-151	Work Comp	2,837	2,520	1,534.72				2,837.00	2,520.00	1,534.72
901-49700-210	Materials	10,000	5,000	5,907.85				10,000.00	5,000.00	5,907.85
901-49700-212	Fuel Purchase	50	50	-				50.00	50.00	-
901-49700-304	Contract Costs	55,000	41,000	34,453.61				55,000.00	41,000.00	34,453.61
901-49700-384	Garbage Removal	4,200	4,200	2,936.16				4,200.00	4,200.00	2,936.16
	Total Maintenance	109,361	87,813	70,631.72	-	-	-	109,361.00	87,813.00	70,631.72
General Expense										
901-49700-360	Insurance-Property	10,000	10,000	5,734.00				10,000.00	10,000.00	5,734.00
901-49700-370	PILOT	17,000	15,000	-				17,000.00	15,000.00	-
	Other General Expenses	-	-	-				-	-	-
	Total General Expense	27,000	25,000	5,734.00	-	-	-	27,000.00	25,000.00	5,734.00
Extraordinary Maintenance										
901-49700-501	Replacements (carpet & appliances)	7,000	5,000	-				7,000.00	5,000.00	-
901-49700-502	Bellements & Additions	7,000	5,000	-				7,000.00	5,000.00	-
	Total Ext. Maintenance	14,000	10,000	-	-	-	-	14,000.00	10,000.00	-
	Total Expenses	297,800	265,300	176,041	-	-	-	297,800.00	265,300.00	176,040.82
	Profit/(Loss)-Operations	50,000	43,000	116,348.29	35,000	35,000	55,328.25	85,000.00	78,000.00	171,676.54
Other Expenses										
904-49300-720	Transfer between funds	-	-	-	35,000	35,000	-	35,000.00	35,000.00	-
901-49700-420	Depreciation-Less add-back	50,000	43,000	-	0	0	-	50,000.00	43,000.00	-
	Total Other Expenses	50,000	43,000	-	35,000	35,000	-	85,000.00	78,000.00	-
	Profit/(Loss)	-	-	116,348.29	0	0	55,328.25	-	-	171,676.54