



Osseo City Council

AGENDA

WORK SESSION
Monday, November 29, 2021
6:00 p.m., Council Chambers

MAYOR DUANE POPPE COUNCILMEMBERS: JULIANA HULTSTROM, HAROLD E. JOHNSON, LARRY STELMACH, ALICIA VICKERMAN

1. **Call to Order**
2. **Roll Call** (quorum is 3)
3. **Approval of Agenda** (requires unanimous additions)
4. **Discussion Items**
 - A. **Final 2022 City Budget**
5. **Adjournment**



City of Osseo City Council Work Session Meeting Item

Agenda Item:	Final 2022 City Budget
Meeting Date:	November 29, 2021
Prepared by:	Riley Grams, City Administrator
Attachments:	2022 General Fund Summary 2022 Expenditures Detail 2022 Revenue Detail 2022 Tax Levy Worksheet

Background:

The City Council last reviewed the preliminary 2022 City budget at the September 13, 2021 meeting. The Council did approve the preliminary tax levy of \$1,754,859 which was then sent to Hennepin County to generate preliminary property tax statements which should have now been received by property owners.

Since then, Staff has been hard at work refining the budget which includes obtaining better expenditures and revenue numbers. The Budget and Finance Committee also received a copy of the updated budget ahead of the November 29 budget work session meeting for consideration.

Below is a quick look at some of the important numbers when comparing the 2021 budget, the 2022 preliminary budget, and the updated final 2022 budget:

	2021 Budget	Preliminary 2022 Budget	Final 2022 Budget
Property Tax Levy	\$1,622,608	\$1,754,859	\$1,745,601
Debt Service Levies	\$191,978	\$135,000	\$135,000
Fiscal Disparities	\$289,326	\$318,174	\$318,174
Net Taxes	\$1,525,260	\$1,571,685	\$1,562,427
Tax Capacity Rate	57.68%	57.54%	57.20%

The final tax levy shows a reduction of \$9,258 from the preliminary tax levy passed back in September.

EXPENDITURES:

Comparing the 2021 and 2022 budget shows expenditures increase of \$235,400 (8.28% increase). Most of the increase can be found in the following areas:

- 1) Full time and part time hourly wage increases, including a 3% cost of living increase. The current Minnesota Consumer Price Index shows inflation across the board of 5.4% from one year ago. The City has historically tied cost of living increases to the MN CPI, however, that has never been above 3%. The Council could consider approving a 5.4% cost of living increase, which would add an additional \$17,187 to the expenditures budget. Since we've reduced the budget by \$9,258, the net result to offset the increase to a 5.4% cost of living increase would be \$7,929. The Council should consider this move on Monday night if the intention is to tie the annual cost of living increase to the MN CPI.
- 2) One-time PTO payout for City Clerk (\$42,000).
- 3) 2022 includes a mid-term election (+\$6,552).
- 4) Increased information technology costs (+7,976).
- 5) Medical/dental insurance costs are up 9%, and property/vehicle insurance costs are up 10%.
- 6) Youth programming costs are up \$11,500, though the expenditure is offset by increased revenue.
- 7) CIP transfer is up \$60,000 to the 2019 levels.

REVENUE:

Comparing the 2021 and 2022 budget shows non-tax levy revenue increase of \$112,406 (9.21% increase). Most of the increase can be found in the following areas:

- 1) Building permits continue to go up (\$10,000).
- 2) Police Aid from the State is up (\$10,000).
- 3) Community Center rentals are up (\$11,000).
- 4) Youth Recreation revenue is up (\$12,500).
- 5) Earned Interest is up (\$7,500).
- 6) Beautification Donations are up (\$5,000).

TAX LEVY:

Comparing the 2021 and 2022 budget shows an overall tax levy increase of \$112,993 (7.58% increase). The 2010A bond drops off in 2022, saving the City about \$81,978. The overall net result of the tax levy increase minus the debt service levy reduction is an overall tax levy increase of only \$31,167 (a 2.44% increase from 2021). The tax capacity rate again decreases from 57.68% in 2021 to 57.20% in 2022. This will mark the ninth straight year that the tax capacity rate will decrease.

Recommendation/Action Requested:

Staff recommends the City Council discuss the item and direct Staff accordingly.

City of Osseo
General Fund Expenditures Budget Summarized
For the Year 2022

DIVISION	2018	2019	2020	2021				2022	Increase	Increase
	Actual	Actual	Actual	As Of			Projected	(Decrease)	(Decrease)	
				9/30/2021		% of				
				BUDGET	YTD	BALANCE	Budget	BUDGET	VS. 2021	
Mayor and Council	\$ 30,112	\$ 40,957	\$ 36,900	\$ 41,232	\$ 30,142	\$ 11,090	73.10%	\$ 37,041	\$ (4,191)	-10.16%
Administration	327,459	361,428	356,378	366,252	273,839	92,413	74.77%	429,935	63,683	17.39%
Elections	7,594	1,364	12,382	1,417	1,464	(47)	103.32%	7,969	6,552	462.39%
Legal Services	39,707	53,002	48,968	45,500	32,162	13,338	70.69%	45,800	300	0.66%
IT Services	16,020	18,860	52,768	51,730	31,060	20,670	60.04%	59,706	7,976	15.42%
Financial Services	17,662	18,958	28,277	17,090	40,507	(23,417)	237.02%	16,120	(970)	-5.68%
Planning & Zoning	81,988	86,369	77,757	97,706	75,634	22,072	77.41%	99,748	2,042	2.09%
City Hall Campus	74,916	86,515	92,663	92,733	77,661	15,072	83.75%	94,313	1,580	1.70%
Community Center	9,935	10,297	8,673	11,012	8,424	2,588	76.50%	16,269	5,257	47.74%
Total General Government	\$ 605,393	\$ 677,750	\$ 714,766	\$ 724,672	\$ 570,893	\$ 153,779	78.78%	\$ 806,901	\$ 82,230	11.35%
Police	\$ 782,577	\$ 874,370	\$ 1,006,693	\$ 1,038,294	\$ 881,622	\$ 156,672	84.91%	\$ 1,093,235	\$ 54,941	5.29%
Inspections	\$ 39,707	\$ 44,202	\$ 35,364	\$ 30,400	\$ 7,754	\$ 22,646	25.51%	\$ 33,600	\$ 3,200	10.53%
Fire	\$ 138,480	\$ 155,347	\$ 154,107	\$ 157,427	47,559	109,868	30.21%	162,012	4,585	2.91%
Total Public Safety	\$ 960,764	\$ 1,073,919	\$ 1,196,164	\$ 1,226,121	\$ 936,935	\$ 289,186	76.41%	\$ 1,288,847	\$ 62,726	5.12%
Public Works	\$ 187,479	\$ 194,258	\$ 196,267	\$ 200,207	\$ 138,436	\$ 61,771	69.15%	\$ 207,740	\$ 7,533	3.76%
Total Public Works	\$ 187,479	\$ 194,258	\$ 196,267	\$ 200,207	\$ 138,436	61,771	69.15%	\$ 207,740	\$ 7,533	3.76%
Parks	\$ 76,469	\$ 89,315	\$ 91,333	\$ 89,313	74,222	\$ 15,091	83.10%	\$ 98,399	\$ 9,086	10.17%
Recreation	8,585	27,674	8,006	16,685	26,316	(9,631)	157.72%	30,512	13,827	82.87%
Total Parks/Recreation	\$ 85,054	\$ 116,990	\$ 99,339	\$ 105,998	100,538	\$ 5,460	94.85%	\$ 128,911	\$ 22,913	21.62%
Contingency	\$ 10,698	\$ 460	\$ -	\$ 20,000	-	\$ 20,000	0.00%	\$ 20,000	\$ -	0.00%
General Fund Operations	\$ 1,849,388	\$ 2,063,376	\$ 2,206,536	\$ 2,276,998	\$ 1,746,802	\$ 530,196	76.72%	\$ 2,452,398	\$ 175,401	7.70%
Transfer for Improvements	\$ 652,870	\$ 625,870	\$ 565,870	\$ 565,870	\$ 282,935	\$ 282,935	50.00%	\$ 625,870	\$ 60,000	10.60%
Total General Expenditures	\$ 2,502,258	\$ 2,689,246	\$ 2,772,406	\$ 2,842,868	\$ 2,029,737	\$ 813,131	71.40%	\$ 3,078,267	\$ 235,401	8.28%

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
City of Osseo														
General Fund Expenditures Budget Worksheet														
For the Year 2022														
Note: Accounts indicating an "A" are allocatable to enterprise funds														
			2018	2019	2020	2021				2022				
	ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Budgeted	9/30/2021	% of Budget	Remaining	Amount	Notes			
MAYOR AND COUNCIL														
9	101-41000-106	PART TIME WAGES	\$ 13,200	\$ 19,145	\$ 19,000	\$ 19,000	\$ 14,250	75.00%	\$ 4,750	\$ 19,000	Council pay review every other year. Review again in 2023.			
10	101-41000-125	EMPLOYER FICA CONTRIBUTION	\$ 1,010	\$ 1,454	\$ 1,454	\$ 1,454	\$ 1,090	74.99%	\$ 364	\$ 1,565	7.65% budgeted increase over 2021			
11	101-41000-139	WORK COMP INSURANCE	\$ 50	\$ 88	\$ 84	\$ 92	\$ -	0.00%	\$ 92	\$ 101	LMCIT recommended to budget for a 10% increase over 2021			
12	101-41000-211	OPERATIONS	\$ 722	\$ 236	\$ 2,395	\$ 750	\$ 2,606	347.47%	\$ (1,856)	\$ 1,500	Chamber supplies, Council supplies			
13	101-41000-218	UNIFORMS/APPAREL	\$ 32	\$ 60	\$ -	\$ 300	\$ -	0.00%	\$ 300	\$ 300	\$60 per Councilmember			
14	101-41000-255	DUES/MEMBERSHIPS	\$ 4,291	\$ 6,484	\$ 4,677	\$ 4,636	\$ 4,996	107.77%	\$ (360)	\$ 4,775	LMC (3276), Metro Cities (1258), West Metro Mayors (31), NW League of Muni (210)			
15	101-41000-260	REGISTRATION/TRAINING/TRAVEL	\$ 680	\$ 6,314	\$ 275	\$ 5,000	\$ 588	11.76%	\$ 4,412	\$ 1,500	Council training and travel			
16	101-41000-307	RECORDING SERVICES	\$ 10,127	\$ 7,177	\$ 9,015	\$ 10,000	\$ 6,612	66.12%	\$ 3,388	\$ 8,300	Meeting minutes, codfying, CCX televing, recording			
17		TOTAL	\$ 30,112	\$ 40,957	\$ 36,900	\$ 41,232	\$ 30,142	73.10%	\$ 11,090	\$ 37,041	-10.16%			
ADMINISTRATION														
20	101-41110-101	FULL TIME WAGES	\$ 199,881	\$ 228,459	\$ 241,976	\$ 225,855	\$ 182,334	80.73%	\$ 43,521	\$ 277,360	A	Variable merit increase plus 3% COLA (30% of wages allocated to enterprise funds) plus Clerk retirement payout		
21	101-41110-124	PERA CONTRIBUTION	\$ 14,650	\$ 16,746	\$ 17,500	\$ 17,388	\$ 13,675	78.65%	\$ 3,713	\$ 18,098	A	7.5% budgeted increase over 2021		
22	101-41110-125	EMPLOYER FICA CONTRIBUTION	\$ 16,105	\$ 17,924	\$ 18,176	\$ 17,735	\$ 14,073	79.35%	\$ 3,662	\$ 18,459	A	11% budgeted increase over 2021		
23	101-41110-130	MED/DEN/LIFE/LTD INSURANCE	\$ 19,310	\$ 16,761	\$ 14,082	\$ 15,929	\$ 8,605	54.02%	\$ 7,324	\$ 28,986	A	Estimated medical and dental insurance for employees (9% medical & 3% dental increase)		
24	101-41110-135	CELL/TRAVEL/INSURANCE ALLOW	\$ 4,620	\$ 4,620	\$ 6,557	\$ 5,985	\$ 6,556	109.54%	\$ (571)	\$ 5,985	A	Allowances and health insurance stipends for employees		
25	101-41110-139	WORK COMP INSURANCE	\$ 1,103	\$ 951	\$ 1,131	\$ 1,783	\$ 1,111	62.31%	\$ 672	\$ 1,945	A	LMCIT recommended to budget for a 10% increase		
26	101-41110-201	OFFICE SUPPLIES	\$ 2,155	\$ 1,205	\$ 2,574	\$ 2,500	\$ 243	9.72%	\$ 2,257	\$ 1,000	A	Office stationary and supplies		
27	101-41110-211	OPERATIONS	\$ 1,790	\$ 3,470	\$ 1,916	\$ 1,600	\$ 1,491	93.19%	\$ 109	\$ 1,800	A	Misc operations and other items		
28	101-41110-218	UNIFORMS/APPARAL	\$ 60	\$ 31	\$ -	\$ 300	\$ -	0.00%	\$ 300	\$ 300	A	\$60 per Staff member (5)		
29	101-41110-255	DUES/MEMBERSHIPS	\$ 1,275	\$ 1,731	\$ 1,930	\$ 1,750	\$ 192	10.97%	\$ 1,558	\$ 1,750	ICMA, GFOA, MCFOA, MAMA, MCMA			
30	101-41110-260	REGISTRATION/TRAINING/TRAVEL	\$ 5,207	\$ 6,154	\$ 3,179	\$ 9,000	\$ 849	9.43%	\$ 8,151	\$ 9,500	ICMA, GFOA, MCFOA, MCMA Conferences (down in 2020 due to no travel COVID) small increase for 2022			
31	101-41110-308	PROPERTY ASSESSING	\$ 25,904	\$ 29,093	\$ 31,089	\$ 31,000	\$ 31,886	102.86%	\$ (886)	\$ 31,000	Agreement with Hennepin County, levying, open book meeting			
32	101-41110-310	OTHER PROFESSIONAL SERVICES	\$ 107	\$ 9,426	\$ 472	\$ 500	\$ 668	133.60%	\$ (168)	\$ 825	Misc. Engineering or other non-finance related consulting			
33	101-41110-311	RENTAL INSPECTION PROGRAM	\$ 16,274	\$ 7,988	\$ 1,829	\$ 19,800	\$ 680	3.43%	\$ 19,120	\$ 19,800	Will have new rental inspector in 2022 (60% of total revenue)			
34	101-41110-321	TELECOMMUNICATIONS	\$ 567	\$ 609	\$ 670	\$ 525	\$ 1,146	218.29%	\$ (621)	\$ 500	City Administrator cell phone (41.50/mo)			
35	101-41110-322	POSTAGE/DELIVERY SERVICES	\$ 1,435	\$ 3,008	\$ 2,878	\$ 2,525	\$ 2,232	88.40%	\$ 293	\$ 2,520	A	Postage machine (1030/quarter), (400/quarter goes to UB)		
36	101-41110-351	PRINTING/PUBLISHING	\$ 13,785	\$ 8,939	\$ 7,509	\$ 10,000	\$ 6,244	62.44%	\$ 3,756	\$ 7,800	A	Osseo Outlook newsletter (about 1600/quarter) and Ordinance amendments		
37	101-41110-355	PERSONNEL/RECRUITMENT	\$ -	\$ 310	\$ -	\$ -	\$ -	0%	\$ -	\$ -	None expected			
38	101-41110-376	AUTO INSURANCE	\$ 63	\$ 144	\$ 73	\$ 77	\$ 76	98.70%	\$ 1	\$ 80	5% increase of YTD amount			
39	101-41110-384	RECYCLE/ORGANICS	\$ 1,490	\$ 2,172	\$ 1,255	\$ -	\$ -	0.00%	\$ -	\$ -	Moved to the Community Fund for 2021			
40	101-41110-410	LEASES/RENTALS	\$ 1,679	\$ 1,684	\$ 1,582	\$ 2,000	\$ 1,778	88.90%	\$ 222	\$ 2,225	A	Lease for copier and water cooler		
41		TOTAL	\$ 327,459	\$ 361,428	\$ 356,378	\$ 366,252	\$ 273,839	74.77%	\$ 92,413	\$ 429,935	17.39%			
ELECTIONS														
44	101-41410-106	WAGES - JUDGES	\$ 3,353		\$ 5,711	\$ -	\$ -	0.00%	\$ -	\$ 3,500	Wages: 9.65/hr and 10.65/hr (Includes City Clerk OT) - Mid-term election in 2022			
45		WAGES - CLERK	\$ 1,262	\$ 41		\$ -	\$ -	0.00%	\$ -	\$ 1,300	Clerk & PW Time for Elections			
46	101-41410-124	EMPLOYER PERA EXPENSE	\$ 54	\$ 3	\$ 196	\$ -	\$ -	0.00%	\$ -	\$ 60	City Clerk			
47	101-41410-125	EMPLOYER FICA EXPENSE	\$ 81	\$ 3	\$ 193	\$ -	\$ -	0.00%	\$ -	\$ 90	City Clerk			
48	101-41410-139	WORK COMP INSURANCE	\$ 10	\$ (3)	\$ -	\$ 17	\$ -	0.00%	\$ 17	\$ 19	Election Judges only			
49	101-41410-211	OPERATIONS	\$ 2,833	\$ 1,320	\$ 6,282	\$ 1,400	\$ 1,464	104.57%	\$ (64)	\$ 3,000	Election machine maintenance contract, publishing, newsletter, etc (maintenance in off yrs)			
50		TOTAL	\$ 7,594	\$ 1,364	\$ 12,382	\$ 1,417	\$ 1,464	103.32%	\$ (47)	\$ 7,969	462.39%			
LEGAL														
53	101-41500-211	LEGAL EXPENSES	\$ 1,103	\$ 1,164	\$ 961	\$ 1,000	\$ 1,064	106.40%	\$ (64)	\$ 1,300	Mileage, copying, postage, fees			
54	101-41500-304	LEGAL SERVICES - CIVIL	\$ 25,812	\$ 35,628	\$ 33,607	\$ 30,000	\$ 19,958	66.53%	\$ 10,042	\$ 30,000	Kennedy Graven retainer (33K/yr less EDA and special projects), Ordinance updates			
55	101-41500-306	LEGAL SERVICES - PROSECUTION	\$ 12,792	\$ 16,210	\$ 14,400	\$ 14,500	\$ 11,140	76.83%	\$ 3,360	\$ 14,500	Tallen Baertschi retainer			
56		TOTAL	\$ 39,707	\$ 53,002	\$ 48,968	\$ 45,500	\$ 32,162	70.69%	\$ 13,338	\$ 45,800	0.66%			
INFORMATION TECHNOLOGY														
59	101-41515-302	IT CONSULTANT	\$ 16,020	\$ 18,860	\$ 40,815	\$ 34,000	\$ 23,104	67.95%	\$ 10,896	\$ 40,476	A	Element retainer (Essential Care package 2848/mo retainer) plus average additional monthly onsite costs		
60	101-41515-309	WEBSITE HOSTING			\$ 11,953	\$ 1,230		0.00%	\$ 1,230	\$ 1,230	Hosting costs: 100/mo and Website domain: 30/yr			
61	101-41515-309	EMAIL/LICENSING/SECURITY COSTS				\$ 16,500	\$ 7,956	48.22%	\$ 8,544	\$ 18,000	City-wide email licensing, additional IT security costs per recent tech upgrades plus project mgmt software			
62		TOTAL	\$ 16,020	\$ 18,860	\$ 52,768	\$ 51,730	\$ 31,060	60.04%	\$ 20,670	\$ 59,706	15.42%			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	City of Osseo													
2	General Fund Expenditures Budget Worksheet													
3	For the Year 2022													
4														Note: Accounts indicating an "A" are allocatable to enterprise funds
5			2018	2019	2020	2021				2022				
6	ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Budgeted	9/30/2021	% of Budget	Remaining	Amount	Notes			
64	FINANCE CONSULTING													
65	101-41550-300	MERCHANT FEES/MISC	\$ -	\$ 2,202	\$ 2,268	\$ -	\$ -	0.00%	\$ -	\$ -	No fees anticipated moving to Tyler Tech in 2022			
66	101-41550-300	ACTUARY SERVICE - CITY	\$ 700	\$ 1,000		\$ -	\$ -	0.00%	\$ -	\$ -	A In Fire Department budget			
67	101-41550-309	FINANCE SOFTWARE			\$ 1,070	\$ 1,200	\$ 1,177	98.08%	\$ 23	\$ -	2022 Tyler fees included in utility bond. Annual fees will move here in 2023 budget moving forward			
68	101-41550-301	FINANCIAL CONSULTANT	\$ 6,019	\$ 6,206	\$ 24,939	\$ 6,000	\$ 29,280	488.00%	\$ (23,280)	\$ 6,000	A Gary Groen (40% of 15000) - JE at year end			
69	101-41550-301	AUDITING	\$ 9,400	\$ 9,550	\$ -	\$ 9,890	\$ 10,050	101.62%	\$ (160)	\$ 10,120	A BergankDV (40% of 25300). FY2021 is final year of current BergankDV agreement - JE at year end			
70		TOTAL	\$ 17,662	\$ 18,958	\$ 28,277	\$ 17,090	\$ 40,507	237.02%	\$ (23,417)	\$ 16,120	-5.68%			
71														
72	PLANNING AND ZONING													
73	101-41650-101	FULL TIME WAGES	\$ 61,079	\$ 63,571	\$ 42,570	\$ 67,808	\$ 52,738	77.78%	\$ 15,070	\$ 71,406	Variable merit increase plus 3% COLA			
74	101-41650-106	PART TIME WAGES	\$ 2,950	\$ 465	\$ -	\$ 1,260	\$ 420	0.00%	\$ 840	\$ 1,260	Planning Commission meeting stipends			
75	101-41650-124	PERA CONTRIBUTION	\$ 4,581	\$ 4,756	\$ 3,205	\$ 5,086	\$ 3,955	77.76%	\$ 1,131	\$ 5,513	7.5% budgeted increase			
76	101-41650-125	FICA CONTRIBUTION	\$ 5,203	\$ 5,218	\$ 3,366	\$ 5,187	\$ 4,031	77.71%	\$ 1,156	\$ 5,623	7.65% budgeted increase			
77	101-41650-130	MED/DEN/LIFE/LTD INSURANCE	\$ 99	\$ 95	\$ 2,182	\$ 7,485	\$ 5,520	73.75%	\$ 1,965	\$ 6,414	Estimated medical and dental insurance for employees (10% increase)			
78	101-41650-135	CELL/TRAVEL/INSURANCE ALLOW	\$ 4,200	\$ 4,200	\$ 1,615	\$ -	\$ -	0.00%	\$ -	\$ 2,100	Health insurance stipend (if any) 350/mo for 6 months			
79	101-41650-139	WORK COMP INSURANCE	\$ 294	\$ 315	\$ 436	\$ 480	\$ 459	95.63%	\$ 21	\$ 480	LMCIT recommended to budget for a 10% increase			
80	101-41650-140	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	None expected			
81	101-41650-211	OPERATIONS/SUPPLIES	\$ 71	\$ 156	\$ 99	\$ 200	\$ -	0.00%	\$ 200	\$ 100	Maps and other City Planning supplies			
82	101-41650-255	DUES/MEMBERSHIPS	\$ -	\$ 667	\$ -	\$ 700	\$ -	0.00%	\$ 700	\$ 500	American Planning Association membership			
83	101-41650-260	EDUCATION/MEETINGS/TRAVEL	\$ 1,545	\$ 1,520	\$ (173)	\$ 500	\$ -	0.00%	\$ 500	\$ 1,000	American Planning Association conference (Reduced in 2021 COVID, back to normal for 2022)			
84	101-41650-303	ENGINEERING	\$ 1,017	\$ 3,892	\$ 23,118	\$ 1,500	\$ 7,086	472.40%	\$ (5,586)	\$ 1,500	A Geographic Information System from WSB (50% - other goes to water/sewer) - JE at year end			
85	101-41650-307	RECORDING SERVICE	\$ 948	\$ 1,515	\$ 1,230	\$ 2,000	\$ 1,425	71.25%	\$ 575	\$ 2,600	Minutes for Planning Commission and Parks & Rec meetings			
86	101-41650-310	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 20	\$ 5,000	\$ -	0.00%	\$ 5,000	\$ 1,000	WSB and Legal costs for Comp Plan ordinance amendments			
87	101-41650-351	PRINTING/PUBLISHING	\$ -	\$ -	\$ 89	\$ 500	\$ -	0.00%	\$ 500	\$ 250	Publishing for Comp Plan Amendments			
88		TOTAL	\$ 81,988	\$ 86,369	\$ 77,757	\$ 97,706	\$ 75,634	77.41%	\$ 22,072	\$ 99,748	2.09%			
89														
90	CITY HALL CAMPUS													
91	101-41700-211	OPERATIONS	\$ 2,339	\$ 3,460	\$ 3,064	\$ 750	\$ 2,888	385.07%	\$ (2,138)	\$ 2,000	A Paper products and misc. supplies			
92	101-41700-222	BLDG REPAIR/MAINTENANCE	\$ 12,129	\$ 16,230	\$ 14,211	\$ 12,000	\$ 7,266	60.55%	\$ 4,734	\$ 12,000	HVAC, rugs, parking lot, lighting, elevator license, small equipment, security			
93	101-41700-317	CLEANING SERVICE	\$ 6,910	\$ 8,715	\$ 10,519	\$ 10,528	\$ 6,825	64.83%	\$ 3,703	\$ 9,000	New cleaning company (started July 2021)			
94	101-41700-321	TELECOMMUNICATONS	\$ 8,567	\$ 10,286	\$ 13,063	\$ 14,000	\$ 7,220	51.57%	\$ 6,780	\$ 9,500	Main line phones, internet			
95	101-41700-375	PROPERTY/LIABILITY INSURANCE	\$ 25,648	\$ 29,836	\$ 34,959	\$ 38,455	\$ 38,466	100.03%	\$ (11)	\$ 42,313	10% increase of YTD charges			
96	101-41700-380	ELECTRIC	\$ 13,852	\$ 13,078	\$ 12,166	\$ 11,000	\$ 10,794	98.13%	\$ 206	\$ 13,500	City Hall electric			
97	101-41700-390	GAS - HEATING	\$ 5,471	\$ 4,911	\$ 4,681	\$ 6,000	\$ 4,202	70.03%	\$ 1,798	\$ 6,000	Gas heat for City Hall			
98		TOTAL	\$ 74,916	\$ 86,515	\$ 92,663	\$ 92,733	\$ 77,661	83.75%	\$ 15,072	\$ 94,313	1.70%			
99														
100	COMMUNITY CENTER													
101	101-41800-106	PART TIME WAGES	\$ -	\$ -	\$ 660	\$ 1,750	\$ 1,350	77.14%	\$ 400	\$ 3,500	Weekend community center rental attendant (50% reduction for 2021, back to full for 2022)			
102	101-41800-124	PERA	\$ -	\$ -	\$ 50	\$ 131	\$ 101	77.10%	\$ 30	\$ 263	7.5% budgeted increase			
103	101-41800-125	FICA	\$ -	\$ -	\$ 50	\$ 134	\$ 103	76.87%	\$ 31	\$ 268	7.65% budgeted increase			
104	101-41800-139	WORK COMP	\$ -	\$ -	\$ 80	\$ 88	\$ 81	92.05%	\$ 7	\$ 88	LMCIT recommended to budget for a 10% increase			
105	101-41800-211	OPERATIONS	\$ 1,433	\$ 2,219	\$ 101	\$ 750	\$ 190	25.33%	\$ 560	\$ 750	Paper products, lighting, cleaning supplies			
106	101-41800-221	EQUIPMENT/REPAIRS MAINTENANCE	\$ 953	\$ -	\$ 806	\$ 1,000	\$ 806	80.60%	\$ 194	\$ 900	Partition or other kitchen repairs			
107	101-41800-317	CLEANING SERVICE	\$ 2,772	\$ 1,783	\$ 2,608	\$ 1,376	\$ 2,489	180.89%	\$ (1,113)	\$ 2,940	245/mo based on square footage (50% reduction for 2021, back to full for 2022)			
108	101-41800-317	CARPET CLEANING	\$ -	\$ 1,845	\$ -	\$ 1,250	\$ -	0.00%	\$ 1,250	\$ 2,500	Carpet cleaning 6 times per year + misc. (50% reduction for 2021, back to normal for 2022)			
109	101-41800-375	PROPERTY/LIABILITY INSURANCE	\$ 536	\$ 491	\$ 575	\$ 633	\$ -	0.00%	\$ 633	\$ 696	10% budgeted increase			
110	101-41800-380	ELECTRIC	\$ 3,041	\$ 2,871	\$ 2,715	\$ 2,500	\$ 2,370	94.80%	\$ 130	\$ 2,965	Electric for Community Center			
111	101-41800-390	GAS - HEATING	\$ 1,201	\$ 1,088	\$ 1,028	\$ 1,400	\$ 934	66.71%	\$ 466	\$ 1,400	Heat for Community Center			
112		TOTAL	\$ 9,935	\$ 10,297	\$ 8,673	\$ 11,012	\$ 8,424	76.50%	\$ 2,588	\$ 16,269	47.74%			
113														
114	POLICE													
115	101-41900-101	FULL TIME WAGES - OFFICERS	\$ 451,989	\$ 485,705	\$ 647,869	\$ 560,331	\$ 548,742	97.93%	\$ 11,589	\$ 582,313	Per Police Union contract			
116	101-41900-101	FULL TIME WAGES - NON OFFICERS		\$ 58,705	\$ -	\$ 62,608	\$ -	0.00%	\$ 62,608	\$ 66,414	Variable merit increase plus 3% COLA			
117	101-41900-101	SHIFT DIFFERENTIAL	\$ -	\$ -	\$ -	\$ 7,500	\$ -	0.00%	\$ 7,500	\$ 7,500	Offset by Police services and Police Aid (TZD) (\$0.50/HR REGULAR, \$0.75/HR OT)			
118	101-41900-106	PART TIME WAGES	\$ 68,113	\$ 33,889	\$ 14,097	\$ 36,000	\$ 26,174	72.71%	\$ 9,826	\$ 34,000	Part-time Police Officers (includes 3% COLA for 2020)			
119	101-41900-124	PEPFF CONTRIBUTION (OFFICERS)	\$ 76,977	\$ 82,580	\$ 109,816	\$ 99,179	\$ 90,606	91.36%	\$ 8,573	\$ 103,069	17.7% budgeted increase			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	City of Osseo													
2	General Fund Expenditures Budget Worksheet													
3	For the Year 2022													
4														
5			2018	2019	2020		2021				2022			
6	ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Budgeted	9/30/2021	% of Budget	Remaining	Amount	Notes			
120	101-41900-124	PERA CONTRIBUTION (NON OFFICERS)		\$ 4,403	\$ -	\$ 4,696	\$ -	0.00%	\$ 4,696	\$ 4,981	7.5% budgeted increase			
121	101-41900-125	EMPLOYER FICA CONTRIBUTION (OFFICERS)	\$ 8,154	\$ 7,370	\$ 11,642	\$ 8,125	\$ 11,191	137.74%	\$ (3,066)	\$ 8,444	1.45% Officer (Medicare only)			
122	101-41900-125	EMPLOYER FICA CONTRIBUTION (NON OFFICERS)		\$ 4,227	\$ -	\$ 4,790	\$ -	0.00%	\$ 4,790	\$ 5,081	7.65% - Non Officers			
123	101-41900-130	MED/DEN/LIFE/LTD/STD INSURANCE	\$ 64,304	\$ 74,919	\$ 84,810	\$ 92,543	\$ 65,236	70.49%	\$ 27,307	\$ 103,512	Includes STD estimate for Chief/Office Manager			
124	101-41900-135	CELL/TRAVEL/INSURANCE ALLOW	\$ 3,877	\$ 5,977	\$ 8,513	\$ 8,400	\$ 6,222	74.07%	\$ 2,178	\$ 8,250	Allowances for Officers			
125	101-41900-139	WORK COMP INSURANCE	\$ 11,952	\$ 21,543	\$ 30,464	\$ 33,887	\$ 40,359	119.10%	\$ (6,472)	\$ 44,395	LMCIT recommended to budget for a 10% increase, big increase for 2022 again			
126	101-41900-201	OFFICE EXPENSES	\$ 1,654	\$ 2,592	\$ 2,253	\$ 2,250	\$ 854	37.96%	\$ 1,396	\$ 1,800	Office expenses and logo gear			
127	101-41900-202	RECOGNITION/AWARDS	\$ 336	\$ 150	\$ -	\$ 250	\$ -	0.00%	\$ 250	\$ 200	Awards for Officers or public			
128	101-41900-211	OPERATING SUPPLIES	\$ 2,602	\$ 4,070	\$ 5,645	\$ 4,000	\$ 3,602	90.05%	\$ 398	\$ 4,500	Expenses outside the office			
129	101-41900-213	OFFICER EQUIPMENT/GEAR	\$ 2,818	\$ 5,705	\$ 5,889	\$ 6,000	\$ 3,249	54.15%	\$ 2,751	\$ 6,000	Chief and part time uniforms, vests, bike program			
130	101-41900-216	SQUAD FUEL	\$ 11,099	\$ 10,954	\$ 11,263	\$ 11,000	\$ 9,395	85.41%	\$ 1,605	\$ 13,000	Fuel costs for all squads			
131	101-41900-217	SQUAD REPAIRS/MAINTENANCE	\$ 5,300	\$ 5,420	\$ 5,393	\$ 5,000	\$ 1,590	31.80%	\$ 3,410	\$ 3,500	Misc repair for squads (non-insurance related repairs)			
132	101-41900-218	UNIFORM ALLOWANCE	\$ 3,434	\$ 3,843	\$ 10,843	\$ 6,000	\$ 8,423	140.38%	\$ (2,423)	\$ 6,000	Per Police contract (1000 per Officer)			
133	101-41900-220	COMMUNICATION RADIO	\$ 14,896	\$ 14,154	\$ 16,400	\$ 14,400	\$ 14,935	103.72%	\$ (535)	\$ 16,400	Hennepin County (1366/mo)			
134	101-41900-255	DUES/MEMBERSHIPS	\$ 1,564	\$ 1,042	\$ 2,848	\$ 8,900	\$ 4,667	52.44%	\$ 4,233	\$ 9,500	Chiefs membership, POST certifications, includes Tip 411 service			
135	101-41900-260	REGISTRATION/TRAINING/TRAVEL	\$ 14,740	\$ 14,587	\$ 8,308	\$ 20,000	\$ 7,731	38.66%	\$ 12,269	\$ 17,000	Intervention training and continuing education			
136	101-41900-309	IT - LETG RECORDS MGMT	\$ 7,393	\$ -	\$ 8,693	\$ 9,500	\$ 412	4.34%	\$ 9,088	\$ 10,000	LETG - Records management software			
137	101-41900-307	RECORDING SERVICES	\$ 39	\$ 128	\$ 515	\$ 200	\$ -	0.00%	\$ 200	\$ 200	PSAC minutes (split with Fire Dept)			
138	101-41900-309	IT - GETAC CAMERA SYSTEM		\$ -	\$ 841	\$ 6,000	\$ 15,016	250.27%	\$ (9,016)	\$ 7,000	New squad camera system started in 2021			
139	101-41900-310	OTHER PROFESSIONAL SERVICES	\$ 717	\$ 1,501	\$ 1,658	\$ 2,000	\$ 1,116	55.80%	\$ 884	\$ 1,250	Grant writing and towing contract			
140	101-41900-314	PAWN TRANSACTION CONSORTIUM	\$ 2,742	\$ 2,649	\$ 250	\$ 500	\$ 250	50.00%	\$ 250	\$ 500	Offset through Pawn Licensing revenue			
141	101-41900-316	INCARCERATION SERVICES	\$ 7,767	\$ 2,735	\$ 5,118	\$ 5,500	\$ 5,239	95.25%	\$ 261	\$ 6,500	Hennepin County corrections, Hennepin County Sheriff			
142	101-41900-317	CLEANING SVC		\$ -	\$ 300	\$ 600	\$ -	0.00%	\$ 600	\$ 1,000	Additional Police Department or squad only cleaning			
143	101-41900-321	TELECOMMUNICATIONS	\$ 5,043	\$ 6,641	\$ 6,402	\$ 7,700	\$ 6,044	78.49%	\$ 1,656	\$ 8,500	Cell phones for all Officers			
144	101-41900-355	PERSONNEL/RECRUITMENT	\$ 640	\$ 787	\$ 60	\$ 500	\$ 874	174.80%	\$ (374)	\$ 250	Recruitment of PT Officers (if needed)			
145	101-41900-376	SQUAD INSURANCE	\$ 4,631	\$ 7,432	\$ 4,720	\$ 6,185	\$ 7,609	123.02%	\$ (1,424)	\$ 8,500	10% increase of YTD amount			
146	101-41900-401	POLICE RESERVES	\$ 199	\$ 668	\$ 206	\$ 750	\$ 235	31.33%	\$ 515	\$ 750	Police Reserve Program			
147	101-41900-402	EMERGENCY PREPAREDNESS	\$ 674	\$ 949	\$ 670	\$ 1,000	\$ 651	65.10%	\$ 349	\$ 675	Emergency sirens (120 for electricy and 555 for maintenance)			
148	101-41900-403	CHAPLIN PROGRAM	\$ -	\$ -	\$ -	\$ 500	\$ -	0.00%	\$ 500	\$ 750	Will start in 2022			
149	101-41900-404	NIGHT TO UNITE	\$ 8,032	\$ 7,856	\$ 235	\$ -	\$ 93	0.00%	\$ (93)	\$ -	Moved to Community Fund in 2021			
150	101-41900-410	LEASES/RENTALS	\$ 891	\$ 1,191	\$ 972	\$ 1,000	\$ 1,107	110.70%	\$ (107)	\$ 1,000	Copier (73.04/mo), water cooler (8.00/mo)			
151	101-41900-450	REIMBURSEMENT/DEDUCTIBLE	\$ -	\$ -	\$ -	\$ 500	\$ -	0.00%	\$ 500	\$ 500	Insurance deductible, damage awards			
152		TOTAL	\$ 782,577	\$ 874,370	\$ 1,006,693	\$ 1,038,294	\$ 881,622	84.91%	\$ 156,672	\$ 1,093,235	5.29%			
153														
154	FIRE													
155	101-41920-106	PART TIME WAGES	\$ 70,157	\$ 83,011	\$ 74,289	\$ 70,582	\$ 8,969	12.71%	\$ 61,613	\$ 83,343	Fire Chiefs, Investigators, Inspectors, On-call plus COLA			
156	101-41920-123	FIRE RELIEF CONTRIBUTION	\$ 17,527	\$ 16,052	\$ 20,724	\$ 22,500	\$ -	0.00%	\$ 22,500	\$ 27,500	To OFDRA - Offset by Revenue amount (comes in October) - Includes voluntary 5k contribution in 2022			
157	101-41920-125	EMPLOYER FICA CONTRIBUTION	\$ 5,409	\$ 6,395	\$ 5,734	\$ 5,445	\$ 721	13.24%	\$ 4,724	\$ 6,376	7.65% budgeted increase			
158	101-41920-135	CELL/TRAVEL/INS ALLOWANCE	\$ 550	\$ 600	\$ 650	\$ 600	\$ 450	75.00%	\$ 150	\$ 600	Fire Chief cell phone			
159	101-41920-139	WORK COMP INSURANCE	\$ 3,609	\$ 7,464	\$ 4,296	\$ 4,725	\$ 5,473	115.83%	\$ (748)	\$ 5,473	Determined by population			
160	101-41920-140	UNEMPLOYMENT	\$ 1	\$ 2	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	Firefighters no longer on payroll that qualify for unemployment			
161	101-41920-211	OPERATING SUPPLIES	\$ 1,611	\$ 2,326	\$ 2,180	\$ 2,000	\$ 1,149	57.45%	\$ 851	\$ 1,500	Office, safety, manuals, small equipment			
162	101-41920-216	FUEL	\$ 1,507	\$ 1,521	\$ 1,358	\$ 1,250	\$ 1,354	108.32%	\$ (104)	\$ 1,900	Fuel for fire department vehicles			
163	101-41920-217	VEHICLE REPAIR/MAINTENANCE	\$ 3,318	\$ 2,841	\$ 3,984	\$ 7,000	\$ 5,772	82.46%	\$ 1,228	\$ 7,200	Anything with 4 wheels, Dept of Transportation vehicle safety inspections			
164	101-41920-218	UNIFORMS/GEAR	\$ 2,578	\$ 3,622	\$ 3,482	\$ 2,000	\$ 131	6.55%	\$ 1,869	\$ 1,000	Bunker gear replacements moved to Equipment CIP			
165	101-41920-220	RADIO COMMUNICATIONS	\$ 8,076	\$ 7,775	\$ 7,845	\$ 9,500	\$ 6,163	64.87%	\$ 3,337	\$ 8,520	Hennepin County information technology (710/mo)			
166	101-41920-221	EQUIP REPAIR/MAINTENANCE	\$ 4,284	\$ 2,859	\$ 5,550	\$ 5,500	\$ 5,395	98.09%	\$ 105	\$ 6,750	Anything without 4 wheels			
167	101-41920-255	DUES/MEMBERSHIPS	\$ 355	\$ 398	\$ 435	\$ 500	\$ 435	87.00%	\$ 65	\$ 500	MN State Chiefs, MN State Fire Depts, Hennepin County Depts, National Fire Protections			
168	101-41920-260	EDUCATION/MEETINGS/TRAVEL	\$ 2,447	\$ 2,202	\$ 1,752	\$ 2,000	\$ 460	23.00%	\$ 1,540	\$ 4,000	Training and certifications, Chiefs conference			
169	101-41920-261	EDUCATION - STATE AIDED	\$ 12,250	\$ 8,653	\$ 16,779	\$ 17,500	\$ 8,835	50.49%	\$ 8,665	\$ 2,000	State Aid supplemented (award per year in July - est based on current year) - Decrease per Fire Chief			
170	101-41920-307	RECORDING SERVICE	\$ 39	\$ 128	\$ 295	\$ 200	\$ -	0.00%	\$ 200	\$ 200	PSAC meeting minutes (split with Police Dept)			
171	101-41920-309	SOFTWARE		\$ -	\$ 877	\$ 1,500	\$ 606	40.40%	\$ 894	\$ 800	Rescue Hub, Dropbox			
172	101-41920-310	OTHER PROFESSIONAL SERVICES	\$ 2,100	\$ 4,433	\$ 2,400	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ 2,400	Acturial for OFDRA (Van Iwaarden)			
173	101-41920-312	COMMUNITY EDUCATION	\$ -	\$ -	\$ -	\$ 500	\$ 507	0.00%	\$ (7)	\$ 200	Community education supplies			
174	101-41920-355	PERSONNEL/RECRUITMENT	\$ 1,416	\$ 3,573	\$ -	\$ 500	\$ -	0.00%	\$ 500	\$ 250	Recruitment of FD members (if needed)			

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
City of Osseo														
General Fund Expenditures Budget Worksheet														
For the Year 2022														
<i>Note: Accounts indicating an "A" are allocatable to enterprise funds</i>														
			2018	2019	2020	2021				2022				
	ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Budgeted	9/30/2021	% of Budget	Remaining	Amount	Notes			
175	101-41920-376	VEHICLE INSURANCE	\$ 1,246	\$ 1,491	\$ 1,477	\$ 1,625	\$ 1,139	70.09%	\$ 486	\$ 1,500	10% increase			
176		TOTAL	\$ 138,480	\$ 155,347	\$ 154,107	\$ 157,427	\$ 47,559	30.21%	\$ 109,868	\$ 162,012	2.91%			
177														
178	INSPECTIONS													
179	101-41940-305	BUILDING INSPECTIONS	\$ 32,785	\$ 37,753	\$ 32,817	\$ 22,400	\$ 7,403	33.05%	\$ 14,997	\$ 25,600	32% of Revenue received			
180	101-41940-305	ELECTRICAL INSPECTIONS	\$ 8,435	\$ 6,449	\$ -	\$ 8,000		0.00%	\$ 8,000	\$ 8,000	80% of Reveune received			
181	101-41940-300	MERCHANT FEES	\$ 1,543	\$ -	\$ 2,547	\$ -	\$ 351	0.00%	\$ (351)	\$ -	A Removed, fees to be passed through via Tyler Tech software starting in 2022			
182		TOTAL	\$ 39,707	\$ 44,202	\$ 35,364	\$ 30,400	\$ 7,754	25.51%	\$ 22,646	\$ 33,600	10.53%			
183														
184	STREETS AND ALLEYS (40% ALLOCATION)													
185	101-42000-101	FULL TIME WAGES	\$ 91,920	\$ 78,835	\$ 77,595	\$ 87,019	\$ 65,088	74.80%	\$ 21,931	\$ 92,038	A Variable merit increase plus 3% COLA (30% of wages allocated to enterprise funds)			
186	101-42000-106	PART TIME WAGES	\$ 1,474	\$ 1,658	\$ 1,258	\$ 2,306	\$ 508	22.03%	\$ 1,798	\$ 2,375	Snow plow part time help			
187	101-42000-124	PERA CONTRIBUTION (FT ONLY)	\$ 5,226	\$ 6,007	\$ 5,747	\$ 6,525	\$ 4,973	76.21%	\$ 1,552	\$ 6,902	A 7.5% budgeted increase			
188	101-42000-125	FICA CONTRIBUTION	\$ 7,384	\$ 6,334	\$ 5,998	\$ 6,785	\$ 5,179	76.33%	\$ 1,606	\$ 7,169	A 7.65% budgeted increase			
189	101-42000-130	MED/DEN/LIFE/LTD INSURANCE	\$ 3,034	\$ 4,830	\$ 8,333	\$ 12,565	\$ 9,396	74.78%	\$ 3,169	\$ 12,855	A Includes STD estimate (\$360/Employee)			
190	101-42000-135	CELL/TRAVEL/INS ALLOWANCE	\$ 1,630	\$ 2,683	\$ 1,606	\$ 1,680	\$ 1,244	74.05%	\$ 436	\$ 1,680	A Allowances for PW employees			
191	101-42000-139	WORK COMP INSURANCE	\$ 5,066	\$ 2,503	\$ 3,623	\$ 8,733	\$ 2,915	33.38%	\$ 5,818	\$ 8,733	A LMCIT recommended to budget for a 10% increase			
192	101-42000-140	UNEMPLOYMENT	\$ -	\$ 71	\$ 142	\$ -	\$ -	0.00%	\$ -	\$ -	None expected			
193	101-42000-211	OPERATIONS	\$ 1,051	\$ 816	\$ 2,623	\$ 2,000	\$ 1,450	72.50%	\$ 550	\$ 1,800	A Shop, office, small equipment, safety			
194	101-42000-216	FUEL	\$ 2,659	\$ 3,873	\$ 2,867	\$ 2,500	\$ 2,741	109.64%	\$ (241)	\$ 6,500	A Fuel for PW vehicles (includes fuel for Director take home vehicle)			
195	101-42000-217	VEHICLE REPAIR/MAINTENANCE	\$ 3,078	\$ 1,848	\$ 1,145	\$ 2,500	\$ 561	22.44%	\$ 1,939	\$ 1,000	A Anything with 4 wheels			
196	101-42000-218	UNIFORMS/PROTECTIVE GEAR	\$ 753	\$ 443	\$ 706	\$ 1,500	\$ 417	27.80%	\$ 1,083	\$ 750	A Steel toe boots, uniforms, hard hats			
197	101-42000-220	RADIO COMMUNICATIONS	\$ 452	\$ 451	\$ 180	\$ 500	\$ -	0.00%	\$ 500	\$ 250	A Hennepin County information technology			
198	101-42000-221	EQUIP REPAIR/MAINTENANCE	\$ 137	\$ 2,645	\$ 272	\$ 1,000	\$ 693	69.30%	\$ 307	\$ 1,000	A Anything without 4 wheels			
199	101-42000-222	BUILDING REPAIR/MAINTENANCE	\$ 1,691	\$ 1,076	\$ 3,181	\$ 2,000	\$ 617	30.85%	\$ 1,383	\$ 1,250	A Misc repair for PW building			
200	101 42000 224	STREET MAINTENANCE/SIGNAGE	\$ 2,953	\$ 4,915	\$ 4,888	\$ 4,500	\$ 4,274	94.98%	\$ 226	\$ 4,500	Traffic sign replacement project (2019-2022)			
201	101-42000-226	TRAFFIC SIGNALS/STREET LIGHTING	\$ 24,726	\$ 21,953	\$ 25,307	\$ 24,000	\$ 21,169	88.20%	\$ 2,831	\$ 27,000	Cost for traffic signal and all street lights			
202	101-42000-250	SNOW MANAGEMENT	\$ 23,743	\$ 44,905	\$ 40,523	\$ 22,000	\$ 9,060	41.18%	\$ 12,940	\$ 20,000	Snow management funds (hauling costs, salt, sand, etc)			
203	101-42000-260	EDUCATION/MEETINGS/TRAVEL	\$ 90	\$ -	\$ 950	\$ 2,000	\$ 75	3.75%	\$ 1,925	\$ 750	Annual expos and conferences for PW members			
204	101-42000-310	OTHER PROFESSIONAL SVCS	\$ 1,574	\$ -	\$ 200	\$ 500	\$ 20	4.00%	\$ 480	\$ 250	Misc. Engineering			
205	101-42000-321	TELECOMMUNICATIONS	\$ 1,477	\$ 1,495	\$ 2,238	\$ 1,700	\$ 1,526	89.76%	\$ 174	\$ 2,000	A Cell phones and other communications			
206	101-42000-355	PERSONNEL/RECRUITMENT	\$ 1,088	\$ 22	\$ 228	\$ -	\$ -	0.00%	\$ -	\$ -	Cost to recruit PW members (if needed)			
207	101-42000-375	PROPERTY/LIABILITY INSURANCE	\$ 2,445	\$ 2,489	\$ 2,705	\$ 2,976	\$ 2,769	93.04%	\$ 207	\$ 3,046	A 10% budgeted increase			
208	101-42000 376	AUTO INSURANCE	\$ 1,184	\$ 1,667	\$ 1,016	\$ 1,118	\$ 993	88.82%	\$ 125	\$ 1,092	A 10% budgeted increase			
209	101-42000-380	ELECTRIC	\$ 1,432	\$ 1,357	\$ 1,630	\$ 1,400	\$ 1,773	126.64%	\$ (373)	\$ 2,200	A Electric costs for PW building			
210	101-42000-384	WASTE REMOVAL	\$ -	\$ -	\$ -	\$ 200	\$ -	0.00%	\$ 200	\$ 200	Waste removal at PW building			
211	101-42000-390	GAS - HEATING	\$ 1,056	\$ 381	\$ 952	\$ 1,200	\$ 995	82.92%	\$ 205	\$ 1,500	A Gas heat for PW building			
212	101-42000-410	LEASES AND RENTALS	\$ 156	\$ 1,001	\$ 354	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ 900	A Copier/fax machine (75/mo)			
213		TOTAL	\$ 187,479	\$ 194,258	\$ 196,267	\$ 200,207	\$ 138,436	69.15%	\$ 61,771	\$ 207,740	3.76%			
214														
215	RECREATION													
216	101-42300-106	PART TIME WAGES - ADULT PROGRAM	\$ 2,320	\$ 2,728	\$ 1,319	\$ 1,131	\$ 283	25.02%	\$ 848	\$ 2,200	Reduced by 50% in 2021, back to normal for 2022			
217	101-42300-125	EMPLOYER FICA CONTRIBUTION	\$ 196	\$ 208	\$ 101	\$ 86	\$ 22	25.58%	\$ 64	\$ 167	7.65% budgeted increase			
218	101-42300-139	WORK COMP INSURANCE	\$ 55	\$ 72	\$ 97	\$ 107	\$ -	0.00%	\$ 107	\$ 107	5.6% increase of YTD premium			
219	101-42300-312	ADULT PROGRAMMING	\$ 7,070	\$ 6,620	\$ 3,604	\$ 3,750	\$ 4,182	111.52%	\$ (432)	\$ 5,500	Yoga, Jazzercise, Step to It (Reduced by 50% in 2021, back to normal in 2022)			
220	101-42301-312	YOUTH PROGRAMMING	\$ 13,366	\$ 10,051	\$ 72	\$ 6,500	\$ 18,372	282.65%	\$ (11,872)	\$ 18,000	All youth programming (youth & teen) 50% class size in 2021. Large increase for 2022 (offset by revenue)			
221	101-42302-106	PART TIME WAGES - SENIOR COORDINATOR	\$ 7,262	\$ 6,297	\$ 1,910	\$ 3,782	\$ 2,633	69.62%	\$ 1,149	\$ 3,500	Reduced by 50% in 2021, back to normal 2022.			
222	101-42302-124	PERA CONTRIBUTION	\$ 468	\$ 472	\$ 143	\$ 284	\$ 197	69.37%	\$ 87	\$ 263	7.5% budgeted increase			
223	101-42302-125	EMPLOYER FICA CONTRIBUTION	\$ 520	\$ 481	\$ 147	\$ 289	\$ 201	69.55%	\$ 88	\$ 268	7.65% budgeted increase			
224	101-42302-139	WORK COMP INSURANCE	\$ 125	\$ 154	\$ 233	\$ 256	\$ 81	31.64%	\$ 175	\$ 256	LMCIT recommended to budget for a 10% increase			
225	101-42302-312	SENIOR PROGRAMMING	\$ 209	\$ 589	\$ 380	\$ 500	\$ 345	69.00%	\$ 155	\$ 250	Gaming supplies			
226		TOTAL	\$ 8,585	\$ 27,674	\$ 8,006	\$ 16,685	\$ 26,316	157.72%	\$ (9,631)	\$ 30,512	82.87%			
227														
228	PARKS (10% ALLOCATION)													
229	101-42350-101	FULL TIME	\$ 22,492	\$ 20,130	\$ 21,614	\$ 21,755	\$ 16,633	76.46%	\$ 5,122	\$ 23,009	A 10% of Public Works gross wages			
230	101-42350-106	PART TIME	\$ 1,675	\$ 7,607	\$ 9,004	\$ 6,027	\$ 99	1.64%	\$ 5,928	\$ 6,208	Summer part time help (5670) + 3% COLA increase (Removed rink attendants for 2021, back in 2022)			

City of Osseo General Fund Expenditures Budget Worksheet For the Year 2022										
Note: Accounts indicating an "A" are allocatable to enterprise funds										
		2018	2019	2020	2021				2022	
ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Budgeted	9/30/2021	% of Budget	Remaining	Amount	Notes
231	101-42350-124 PERA CONTRIBUTIONS	\$ 1,508	\$ 1,443	\$ 1,694	\$ 1,632	\$ 1,248	76.47%	\$ 384	\$ 1,726	A 7.5% budgeted increase
232	101-42350-125 EMPLOYER FICA EXPENSE	\$ 1,905	\$ 2,041	\$ 2,620	\$ 1,696	\$ 1,297	76.47%	\$ 399	\$ 1,792	A 7.65% budgeted increase
233	101-42350-130 MED/DEN/LIFE/LTD INSURANCE	\$ 872	\$ 1,261	\$ 1,469	\$ 3,141	\$ 2,409	76.70%	\$ 732	\$ 3,214	A Includes STD estimate (\$360/Employee)
234	101-42350-135 CELL/TRAVEL/INSURANCE ALLOW	\$ 682	\$ 632	\$ 2,554	\$ 420	\$ 311	74.05%	\$ 109	\$ 420	A Allocated allowance costs to Parks
235	101-42350-139 WORK COMP INSURANCE	\$ 1,187	\$ 2,644	\$ 3,323	\$ 3,906	\$ 1,548	39.63%	\$ 2,358	\$ 3,906	A LMCIT recommended to budget for a 10% increase
236	101-42350-211 PARK OPERATIONS	\$ 3,485	\$ 7,099	\$ 4,136	\$ 2,500	\$ 4,029	161.16%	\$ (1,529)	\$ 5,000	A Misc operations for Parks (now includes fertilizer/weed control applications)
237	101-42350-212 GATEWAY SIGN OPERATION	\$ 4,720	\$ 4,436	\$ 4,404	\$ 5,500	\$ 2,103	38.24%	\$ 3,397	\$ 3,000	Electric, insurance, maintenance
238	101-42350-215 CENTRAL AVENUE STREETScape	\$ 11,405	\$ 13,326	\$ 15,341	\$ 14,000	\$ 15,820	113.00%	\$ (1,820)	\$ 16,000	Flower baskets, spring planting, fall cleanup, weekly maintenance, supplies/materials
239	101-42350-216 FUEL	\$ 1,338	\$ 1,514	\$ 988	\$ 1,000	\$ 1,354	135.40%	\$ (354)	\$ 1,500	A Fuel for parks vehicles
240	101-42350-217 VEHICLE REPAIRS/MAINTENANCE	\$ 900	\$ 585	\$ 654	\$ 750	\$ 389	51.87%	\$ 361	\$ 600	A Misc repair for parks vehicles
241	101-42350-218 UNIFORMS/PROTECTIVE GEAR	\$ 197	\$ 119	\$ 144	\$ 300	\$ 107	35.67%	\$ 193	\$ 175	A Protective gear for parks
242	101-42350-220 RADIO COMMUNICATIONS	\$ 97	\$ 117	\$ 20	\$ 120	\$ -	0.00%	\$ 120	\$ 100	A Radio costs for parks
243	101-42350-221 EQUIPMENT REPAIRS/MAINTENANCE	\$ 865	\$ 1,865	\$ 631	\$ 1,000	\$ 3,106	310.60%	\$ (2,106)	\$ 1,500	A Small equipment repair
244	101-42350-222 PW BUILDING REPAIR/MAINT	\$ 441	\$ 794	\$ 815	\$ 750	\$ 920	122.67%	\$ (170)	\$ 750	A Parks allocation of PW repair costs
245	101-42350-321 TELECOMMUNICATIONS	\$ 564	\$ 389	\$ 243	\$ 500	\$ 391	78.20%	\$ 109	\$ 500	A Parks allocation of PW telecommunications costs
246	101-42350-355 PERSONNEL/RECRUITMENT	\$ 127	\$ 733	\$ -	\$ 500	\$ -	0.00%	\$ 500	\$ 500	Posting add for Summer Part Time help position in paper
247	101-42350-375 PROPERTY/LIABILITY INSURANCE	\$ 13,235	\$ 14,013	\$ 15,437	\$ 16,980	\$ 17,849	105.12%	\$ (869)	\$ 19,519	A 10% budgeted increase
248	101-42350-376 AUTO INSURANCE	\$ 304	\$ 427	\$ 260	\$ 286	\$ 255	89.16%	\$ 31	\$ 280	A 10% budgeted increase
249	101-42350-380 ELECTRIC	\$ 4,546	\$ 4,283	\$ 3,991	\$ 4,250	\$ 3,386	79.67%	\$ 864	\$ 4,700	A Electric costs for parks
250	101-42350-390 GAS - HEATING	\$ 923	\$ 727	\$ 716	\$ 800	\$ 693	86.63%	\$ 107	\$ 1,000	A Gas heat for parks buildings
251	101-42350-410 LEASE/RENTALS	\$ 3,002	\$ 3,129	\$ 1,275	\$ 1,500	\$ 275	18.33%	\$ 1,225	\$ 3,000	Leases for various items (Warming house removed for 2021, back in 2022)
252	TOTAL	\$ 76,469	\$ 89,315	\$ 91,333	\$ 89,313	\$ 74,222	83.10%	\$ 15,091	\$ 98,399	10.17%
254	101-41350-310 CONTINGENCY	\$ 10,698	\$ 460	\$ -	\$ 20,000	\$ -	0.00%	\$ 20,000	\$ 20,000	Unforeseen expenses
256	101-49300-720 TRANSFER TO OTHER FUND	\$ 652,870	\$ 625,870	\$ 565,870	\$ 565,870	\$ 282,935	50.00%	\$ 282,935	\$ 625,870	Transfer to Capital Improvement Plan (increased 60000 to 2019 levels)
259	TOTAL GENERAL FUND EXPENDITURES	\$ 2,502,258	\$ 2,689,246	\$ 2,772,406	\$ 2,842,868	\$ 2,029,737	71.40%	\$ 813,131	\$ 3,078,267	8.28%
261									\$ 235,400	Increase for 2022
263										Updated 11/23/21 RG
264										Updated with Actuals on 11/16/21

A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	City of Osseo												
2	General Fund Revenue Budget Worksheet												
3	For The Year 2022												
4													
5													
6			2018	2019	2020		2021			2022			
7													
8	Account	Description	Actual	Actual	Actual	Budgeted	9/30/2021	% RECEIVED	Remaining	Amount	Description		
9	101-31000	GENERAL PROPERTY TAX	\$ 1,190,926	\$ 1,205,187	\$ 1,278,424	\$ 1,333,282	\$ 722,179	54.17%	\$ 611,103	\$ 1,427,427			
10	101-31000	GENERAL PROPERTY TAX							\$ -	\$ -	Additional levy to maintain fund balance		
11	101-31020	FISCAL DISPARITIES	\$ 245,028	\$ 252,178	\$ 248,835	\$ 289,326	\$ 120,023	41.48%	\$ 169,303	\$ 318,174	Will get updated numbers from County in September		
12		TOTAL PROPERTY TAXES	\$ 1,435,954	\$ 1,457,365	\$ 1,527,259	\$ 1,622,608	\$ 842,202	51.90%	\$ 780,406	\$ 1,745,601	LEVY TO THE COUNTY		
13	101-31080	PROPERTY TAX PENALTIES	\$ 1,689	\$ 1,137	\$ 1,151	\$ 777	\$ 367	47.23%	\$ 410	\$ 1,200			
14	101-31200	RECYCLE/ORGANICS GRANT	\$ 5,596	\$ 5,430	\$ 5,051	\$ -	\$ 2,997	0.00%	\$ (2,997)	\$ -	Moved to Community Fund for 2021		
15	101-31810	GAS FRANCHISE FEES	\$ 27,511	\$ 26,992	\$ 23,565	\$ 26,000	\$ 23,120	88.92%	\$ 2,880	\$ 29,000	2% of sales - paid quarterly		
16	101-31811	ELECTRIC FRANCHISE FEES	\$ 58,434	\$ 60,357	\$ 62,175	\$ 62,000	\$ 46,290	74.66%	\$ 15,710	\$ 60,000	Set amount based on type - paid quarterly		
17	101-31812	REFUSE FRANCHISE FEES	\$ 12,162	\$ 12,459	\$ 12,590	\$ 12,500	\$ 9,814	78.51%	\$ 2,686	\$ 12,500	10% of sales - paid monthly		
18	101-32101	BUILDING PERMITS	\$ 100,545	\$ 118,160	\$ 73,397	\$ 75,000	\$ 113,467	151.29%	\$ (38,467)	\$ 85,000	2016-2020 reflect net (\$66k is Osseo Senior High project this year)		
19	101-32102	COMMERCIAL LICENSES	\$ 51,933	\$ 24,220	\$ 31,598	\$ 45,000	\$ 24,409	54.24%	\$ 20,591	\$ 40,000	Pawn, liquor, tobacco		
20	101-32103	ELECTRIC PERMITS	\$ 11,232	\$ 8,060	\$ 9,903	\$ 12,000	\$ 10,779	89.83%	\$ 1,221	\$ 13,500	2016-2020 reflect net		
21	101-32104	RIGHT OF WAY PERMITS	\$ 12,800	\$ 8,175	\$ 4,300	\$ 7,500	\$ 620	8.27%	\$ 6,880	\$ 7,000	Anticipating a CenterPoint gas project in 2022		
22	101-32105	POLICE LICENSE/PERMITS	\$ 40	\$ 85	\$ 65	\$ 50	\$ 145	290.00%	\$ (95)	\$ 150	Solicitors, peddlers, golf carts		
23	101-32106	SPECIAL EVENT PERMIT	\$ 300	\$ 500	\$ 50	\$ 500	\$ 400	80.00%	\$ 100	\$ 500			
24	101-32107	MAPLE GROVE CC ADMISSIONS	\$ 327	\$ 732	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -			
25	101-32108	FOOD TRUCK PERMIT	\$ 30	\$ 50	\$ (50)	\$ -	\$ -	0.00%	\$ -	\$ -			
26	101-32610	SIGN PERMITS	\$ 935	\$ 1,654	\$ 1,039	\$ 1,500	\$ 894	59.60%	\$ 606	\$ 1,000			
27	101-32620	PLANNING PERMITS	\$ 3,225	\$ 1,475	\$ 3,360	\$ 3,500	\$ 675	19.29%	\$ 2,825	\$ 3,000	Land use applications		
28	101-32670	RENTAL LICENSES	\$ 29,425	\$ 30,375	\$ 4,425	\$ 33,000	\$ 2,386	7.23%	\$ 30,614	\$ 33,000	Single family homes, apartments, duplexes		
29	101-33401	LOCAL GOVERNMENT AID	\$ 625,162	\$ 625,564	\$ 646,036	\$ 649,597	\$ 324,799	50.00%	\$ 324,798	\$ 649,929	Actual (2nd half rec'd end of Dec) Per Rev. Dept. - \$649,929 confirmed		
30	101-33406	PERA STATE AID	\$ 836	\$ 836	\$ -	\$ 836	\$ -	0.00%	\$ 836	\$ -	No longer available		
31	101-33418	FIRE TRAINING AID	\$ 11,735	\$ 9,014	\$ 10,870	\$ 8,500	\$ 9,289	109.28%	\$ (789)	\$ 8,500	MN Fire Training Board aid		
32	101-33419	FIRE AID	\$ 15,996	\$ 16,052	\$ 25,183	\$ 17,000	\$ -	0.00%	\$ 17,000	\$ 17,000	State Aid - Send to Relief Assoc 101 41920 123		
33	101-33422	POLICE AID	\$ 43,700	\$ 59,876	\$ 84,441	\$ 70,000	\$ 25,549	36.50%	\$ 44,451	\$ 80,000	TZD (\$8,000), Vest aid, State aid, Training aid (2020 \$55,918)		
34	101-33425	POLICE SERVICES	\$ 12,076	\$ 4,827	\$ 1,844	\$ 6,000	\$ 593	9.88%	\$ 5,407	\$ 10,000	Events, fingerprinting, reports (large event not in YTD totals yet)		
35	101-33611	STAFF SERVICES	\$ 583	\$ -	\$ 689	\$ 500	\$ -	0.00%	\$ 500	\$ 500	Billable non-Police staff hours, mostly PW		
36	101-33710	COUNTY AID (CAM)	\$ 5,775	\$ 6,776	\$ 6,728	\$ 6,500	\$ 6,728	103.51%	\$ (228)	\$ 7,000	Aid for Public Works to maintain streets		
37	101-34001	GATEWAY SIGN ADVERTISING	\$ 13,860	\$ 15,307	\$ 9,113	\$ 13,000	\$ 8,000	61.54%	\$ 5,000	\$ 12,000			
38	101-35100	POLICE FINES/FORFEITURES	\$ 43,310	\$ 53,066	\$ 38,160	\$ 51,000	\$ 32,564	63.85%	\$ 18,436	\$ 50,000	District Courts, impounding and towing (3rd Q is averaging \$4,200/month)		
39	101-36000	MISCELLANEOUS REVENUES	\$ 8,235	\$ 5,925	\$ 8,985	\$ 8,000	\$ 6,214	77.68%	\$ 1,786	\$ 9,000	Copies, Boerboom/Sipe Park rental, other misc. revenue		
40	101-3600x	REFUNDS AND REIMBURSEMENTS	\$ 2,061	\$ 2,067	\$ -	\$ 4,000	\$ -	0.00%	\$ 4,000	\$ 4,000	LMC dividends, insurance claims, other misc. reimbursements		
41	101-36001	COMMUNITY CENTER RENTAL	\$ 13,490	\$ 16,429	\$ 2,775	\$ 6,000	\$ 13,245	220.75%	\$ (7,245)	\$ 17,000	Reduced by 50% in 2021, back to normal 2022		
42	101-36002	YOUTH RECREATION FEES	\$ 9,901	\$ 10,990	\$ -	\$ 6,500	\$ 18,170	279.54%	\$ (11,670)	\$ 19,000	Reduced by 50% in 2021, back to normal 2022		
43	101-36003	LIBRARY EXPENSE REIMBURSEMENT	\$ 850	\$ 929	\$ -	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ 1,000			
44	101-36100	SPECIALS COLLECTED BY COUNTY	\$ 3,862	\$ 1,091	\$ 512	\$ 5,000	\$ 1,153	23.06%	\$ 3,847	\$ 3,000	Based on 2020 first half collections		
45	101-36210	INTEREST EARNED	\$ 17,749	\$ 48,246	\$ 24,465	\$ 17,500	\$ 79,521	454.41%	\$ (62,021)	\$ 25,000	Interest is allocated at year end; Will be close to budgeted		
46	101-36234	BEAUTIFICATION DONATIONS	\$ -	\$ 10,750	\$ 14,400	\$ 8,000	\$ 11,745	146.81%	\$ (3,745)	\$ 13,000	Expense 101-42350-215 (was beautification)		
47	101-36242	NITE TO UNITE DONATIONS	\$ 6,000	\$ 8,000	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	Moved into Community Fund in 2021		
48	101-39000	TRANSFER FROM EDA	\$ 45,000	\$ 45,000	\$ 40,000	\$ 40,000	\$ 20,000	50.00%	\$ 20,000	\$ 40,000	Staff, bldg maintenance, office equipment, insurance		
49	101-39000	TRANSFER FROM CABLE FUND	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	50.00%	\$ 5,000	\$ 10,000	From Cable Fund to support annual IT costs		
50	101-39301	EXCESS TIF REVENUES	\$ 23,218	\$ 19,049	\$ 6,659	\$ 12,000	\$ 2,390	19.92%	\$ 9,610	\$ 7,000	Based on 2020 first half collections		
51	101-25500	AMERICAN RESCUE PLAN FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ 63,887	ARP funds to eliminate revenue loss (one-time only)		
52													
53			\$ 2,663,037	\$ 2,727,021	\$ 2,690,738	\$ 2,842,868	\$ 1,643,525	57.81%	\$ 1,199,343	\$ 3,078,267			
54													
55		Non-Tax Levy Revenue	\$ 1,227,083	\$ 1,269,656	\$ 1,163,479	\$ 1,220,260				\$ 1,332,666	9.21% revenue increase 2021 to 2022 (non-tax levy)		
56													
57						\$ 1,622,608				\$ 1,745,601	7.58% tax levy increase 2021 to 2022		
58													
59													
60										\$ 122,993	B:\Budget 2022\2022 City of Osseo Budget Work Session Nov 29		

City of Osseo
Schedule of General Property Tax Levies

Actual for the years ended December 31, 2012 thru 2021 and projected 2022

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Proposed Tax Levy 2022	Proposed Increase (Decrease)	% Increase/ Decrease
Property Taxes Levied for General Purposes General Fund Operations	\$ 900,300	\$ 939,486	\$ 1,045,047	\$ 1,148,935	\$ 1,207,490	\$ 1,421,845	\$ 1,444,727	1,454,860	1,539,250	1,622,608	1,745,601	\$ 122,993	7.58%
Property Taxes Levied for Debt Service													
New Debt Levies - (None included)													
2003C Refunding Bonds - Fund 325	17,539	17,144								110,000	135,000	25,000	22.73%
2009 Central Avenue - Fund 365	133,807	187,094	187,094	187,094	187,094	105,000	105,000	110,000	110,000	110,000	135,000	25,000	22.73%
2010A Refunding Bonds - Fund 380	209,569	202,041	209,706	200,928	212,272	180,562	183,275	188,241	87,445	81,978	-	(81,978)	-100.00%
Total Debt Service Levies	360,915	406,279	396,800	388,022	399,366	285,562	288,275	298,241	197,445	191,978	135,000	(56,978)	-29.68%
Total General Property Tax Levy	1,261,215	1,345,765	1,441,847	1,536,957	1,606,856	1,707,407	1,733,002	1,753,101	1,736,695	1,814,586	1,880,601	66,015	3.64%
Property Taxes Paid from Fiscal Disparities Pool	(234,809)	(228,847)	(289,324)	(275,189)	(278,157)	(311,855)	(297,959)	(305,526)	(289,120)	(289,326)	(318,174)	(28,848)	9.97%
General Fund Cash													
Net Taxes Paid by Osseo Properties	\$ 1,026,406	\$ 1,116,918	\$ 1,152,523	\$ 1,261,768	\$ 1,328,699	\$ 1,395,552	\$ 1,435,043	1,447,575	1,447,575	1,525,260	1,562,427	\$ 37,167	2.44%
Tax Capacity from Hennepin County													
Personal Property	\$ 44,978	\$ 50,112	\$ 48,532	\$ 50,036	\$ 57,830	\$ 56,581	\$ 60,468	60,215	60,810	65,961	26,551	(39,410)	-59.75%
Real Estate	2,550,783	2,257,463	2,236,865	2,362,630	2,603,881	2,904,611	3,148,012	3,404,450	3,611,660	3,862,105	4,040,817	178,712	4.63%
Total Tax Capacity	2,595,761	2,307,575	2,285,397	2,412,666	2,661,711	\$ 2,961,192	\$ 3,208,480	3,464,665	3,672,470	3,928,066	4,067,368	\$ 139,302	3.55%
Less Fiscal Disparities	(489,140)	(476,704)	(432,119)	(431,688)	(426,038)	(434,573)	(417,754)	(464,328)	(499,178)	(543,750)	(587,955)	(44,205)	8.13%
Less Tax Increment Valuation	(506,117)	(386,799)	(356,275)	(250,959)	(364,533)	(506,877)	(518,193)	(588,064)	(665,089)	(740,043)	(747,924)	(7,881)	1.06%
Total Tax Capacity Used to Determine Local Tax Rate	\$ 1,600,504	\$ 1,444,072	\$ 1,497,003	\$ 1,730,019	\$ 1,871,140	\$ 2,019,742	\$ 2,272,533	2,412,273	2,508,203	2,644,273	2,731,489	\$ 87,216	3.30%
City of Osseo Local Tax Capacity Rate	64.130%	77.345%	76.989%	72.934%	71.010%	69.10%	63.15%	60.01%	57.71%	57.68%	57.20%	-0.51%	-0.83%
% Increase in Tax Capacity Rate		13.224%	-0.461%	-5.267%	-2.638%	-2.696%	-8.609%	-4.970%	-2.295%	-0.032%	-0.481%		
Capital Reserves													
Streets	319,972	463,440	416,235	405,698	446,267	459,030	340,050	332,160	272,160	272,160	332,160	60,000	
Equipment	92,180	-	52,688	72,446	79,691	87,660	128,675	131,464	131,464	131,464	131,464	-	
Facilities	46,090	-	52,688	72,446	79,691	87,660	123,675	127,660	127,660	127,660	127,660	-	
Parks	4,609	30,000	5,269	28,978	31,876	35,050	33,470	34,586	34,586	34,586	34,586	-	
Capital Financing From Gen. Fund	462,851	493,440	526,880	579,568	637,525	\$ 669,400	\$ 625,870	625,870	565,870	565,870	625,870	\$ 60,000	10.60%

2022 tax capacity information is based on preliminary tax information provided by Hennepin County on August 30, 2021