Osseo City Council
AGENDA

WORK SESSION
Monday, August 31, 2020
6:00 p.m., Virtual Meeting

MAYOR DUANE POPPE COUNCILMEMBERS: JULIANA HULTSTROM, HAROLD E. JOHNSON, MARK SCHULZ, LARRY STELMACH

1. **Call to Order**
2. **Roll Call** (quorum is 3)
3. **Approval of Agenda** (requires unanimous additions)
4. **Discussion Items**
   - A. **Discuss 2021 Budget**
5. **Adjournment**

The City of Osseo's mission is to provide high-quality public services in a cost-effective, responsible, innovative, and professional manner given changing needs and available resources.

Osseo 2021 Budget Work Session Meeting

AUGUST 31, 2020

MEETING HELD VIRTUALLY

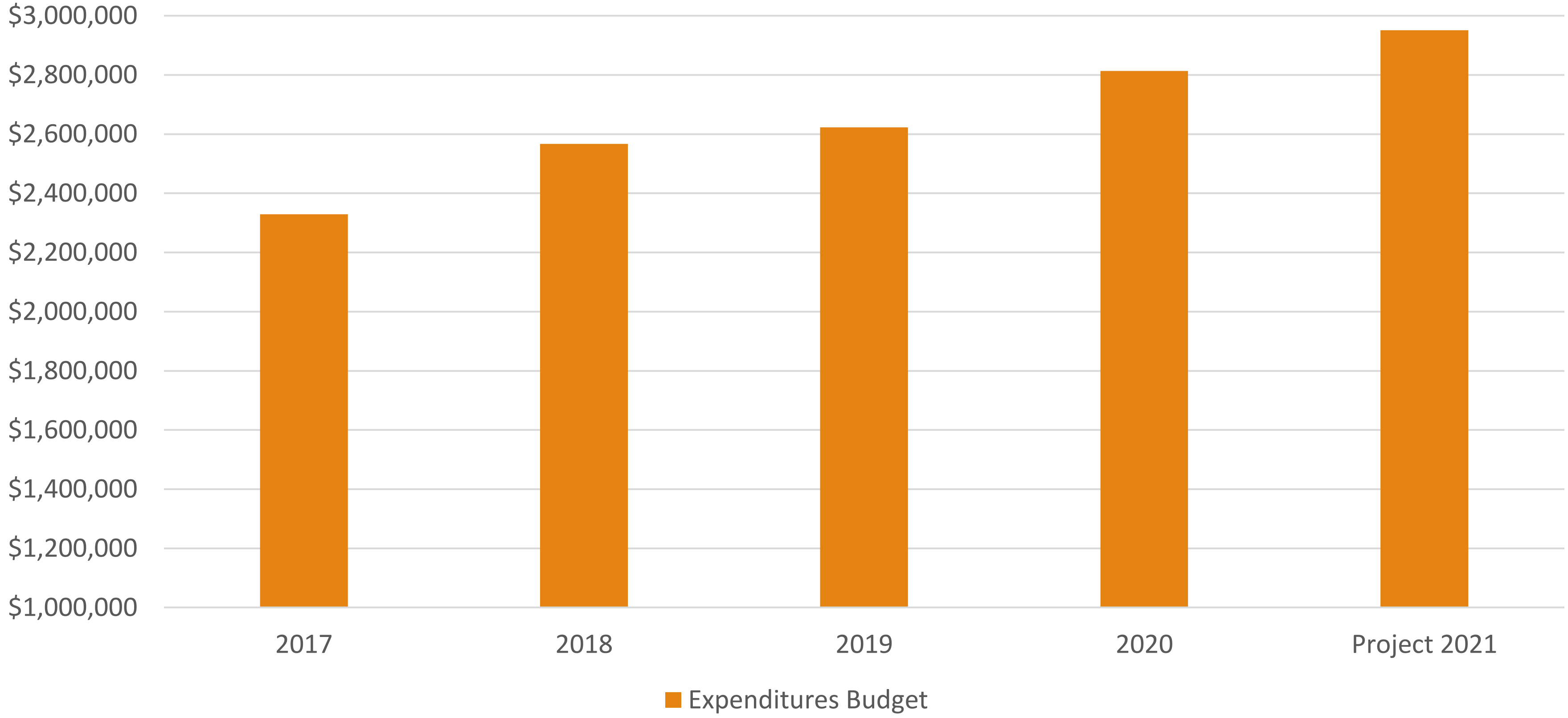
2021 Budget Schedule

July 27	Council reviews current YTD budget (through June 30) at Council meeting
Aug 3-6	Department Heads meet with City Administrator and Finance to discuss 2021 budget needs/wants
August 20	Meet with Budget and Finance Committee to propose draft budget
August 31	***Council holds first budget work session meeting***
September 14	Council adopts preliminary budget and tax levy at Council meeting
September 25	Staff sends preliminary tax levy information to Hennepin County for projected property tax statements
November 23	Council holds Truth in Taxation public hearing at Council meeting
November 30	Council holds final budget work session meeting
December 14	Continued Truth in Taxation hearing, Council adopts final 2021 budget and tax levy at Council meeting

Major Expenditure Changes from 2020-2021

Staff salaries increase per *new* Personnel Policy along with 3% COLA	+$45,259
Reduced codifying costs and ordinance publishing	-$8,000
No election in 2021	-$7,700
Increased IT consultant costs based on current monthly billing	+$13,200
Increased IT security costs based on 2020 tech upgrade plan	+$8,500
Added merchant fees for RevTrak card fees	+$5,000
Community Management Coordinator elected health insurance vs stipend	+$3,200
Reduced professional services costs in Planning Department	-$5,000
Reduced Pawn Transaction system costs due to new agreement in 2021	-$3,000
New squad camera system (GeTac) starting in 2021	+$4,400
Included Fire Relief Association pension contribution for 2021	+$5,000
Health and fitness benefits for Fire Department members (gym memberships)	+$7,500
Snow management budget increase	+5,000
Increase CIP transfer amount back to standard	+60,000
Employee Health and Dental insurance premiums projected 10% increase	
Property and liability insurance costs projected 10% increase	

Expenditures Increase Graph



2021 - $2,951,219 *

2020 - $2,813,267

2019 - $2,622,871

2018 - $2,566,485

2017 - $2,328,838

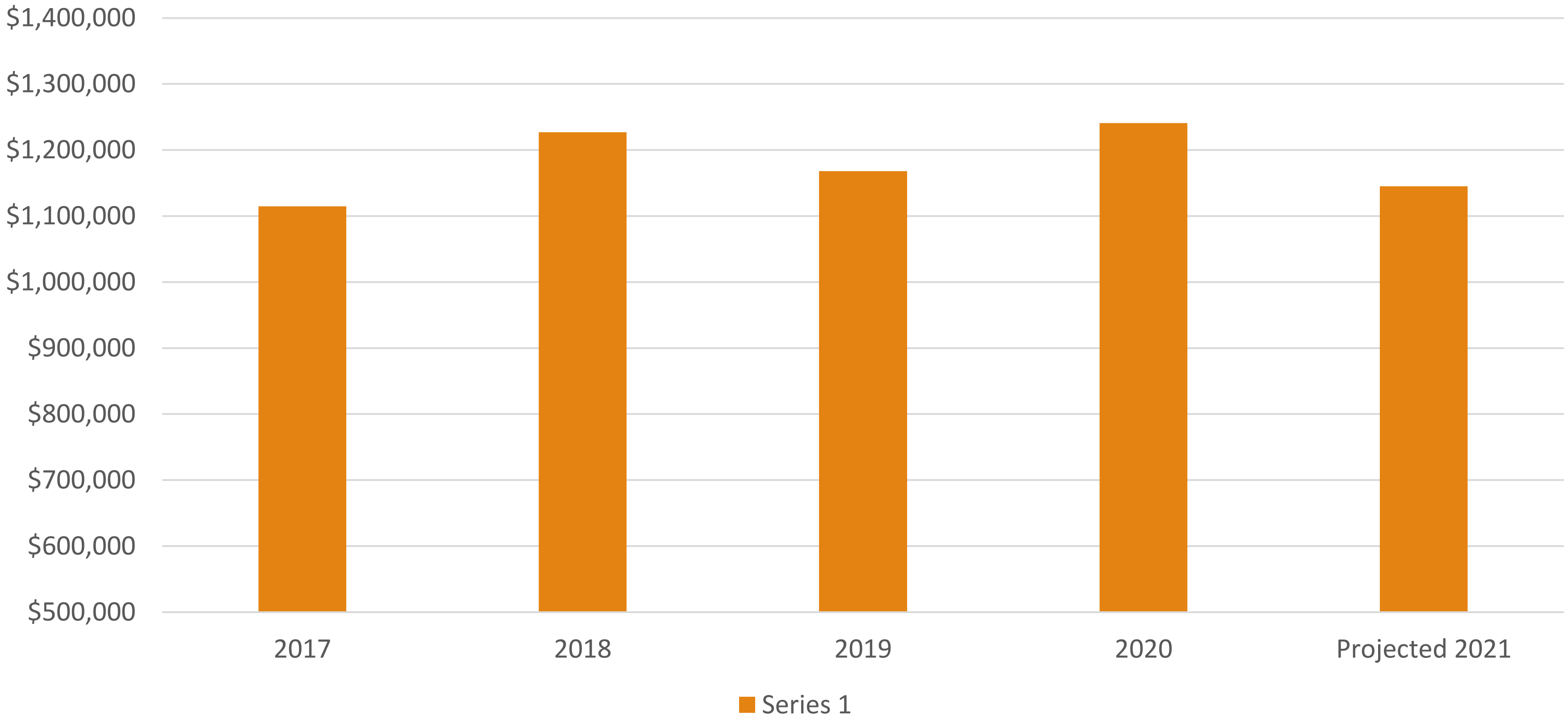
*** Projected**

Net result: 4.9% expenditures increase from 2020

Major Revenue (Non-Tax Levy) Changes from 2020-2021

- Being a little more conservative on overall building permits going into 2021. Currently tracking to be under budget for 2020, likely due to stoppages in work due to COVID-19
- Local Government Aid increased from $644,888 to $649,597 (increase of $4,709)
- Forecasting for lower commercial licenses (example: liquor licenses) if bars and restaurants continue to see reduced capacity limits
- Projecting reduced Police Services (such as security at high school sporting events)
- Projecting continued lower Community Center rentals and Gateway Sign advertising from business community as well as other groups in 2021
- Projecting lower youth recreation revenue due to possible limits on capacity
- Removed the $10,000 coming to the General Fund from the Cable Fund for IT services. That fund is starting to dwindle due to on-going tech costs and projected lower revenue to the Cable Fund
- Projecting excess TIF revenue to be much lower in 2021

Revenue (Non-Tax Levy) Increase Graph



2021 - $1,144,983 *

2020 - $1,240,688

2019 - $1,168,010

2018 - $1,227,083

2017 - $1,114,638

*** Projected**

Net result: 7.71% non-tax levy revenue decrease from 2020

Projected 2021 Budget By The Numbers

Expense budget increased from $2,813,267 in 2020 to $2,951,219 in 2021 (4.9% increase).

Non-tax levy revenue increased from $1,240,688 in 2020 to $1,144,983 in 2021 (7.71% decrease).

Tax levy increased from $1,539,250 in 2020 to $1,806,236 in 2021 (17.35% increase).

Final Questions for Council

Are there any areas of the budget you would like to see lowered? Areas you would like to see increased?

What Cost of Living Adjustment (COLA) percentage does the Council recommend? (Note: the current MN Consumer Price Index shows a 2.3% inflation increase across all sectors from July 2019 to July 2020). Current budget includes a 3% COLA for Staff. Most cities in the NW Hennepin area are budgeting 2.75-3.0% for non-represented employees.

Does the Council want to include a voluntary OFDRA contribution ($5,000) in 2021? What about gym memberships for Fire Department members?

Note: better number will be coming in from the County soon, including fiscal disparities, property valuations, and better health insurance projections as well as property and liability insurance numbers.

City of Osseo

General Fund Expenditures Budget Summarized

For the Year 2020

DIVISION	2017 Actual	2018 Actual	2019 Actual	2020 BUDGET	2020 YTD	2020 BALANCE	2020 % of Budget	2021 PROPOSED BUDGET	Increase (Decrease) VS. 2020	Increase (Decrease) VS. 2020	
Mayor and Council	$ 26,315	$ 30,112	$ 40,957	$ 43,789	$ 16,199	$ 27,590	36.99%	**$ 39,482**	**$ (4,307)**	**-9.84%**	$ 39,482
Administration	322,051	368,679	361,428	360,390	157,354	203,036	43.66%	**379,491**	**19,101**	**5.30%**	$ 379,491
Elections	960	7,594	1,364	9,180	3,474	5,706	37.85%	**1,417**	**(7,764)**	**-84.57%**	$ 1,417
Legal Services	34,623	39,707	53,002	45,500	16,214	29,286	35.63%	**45,500**	**-**	**0.00%**	$ 45,500
IT Services	22,950	16,020	18,860	32,030	21,357	10,673	66.68%	**53,730**	**21,700**	**67.75%**	$ 53,730
Financial Services	14,194	17,662	18,958	16,350	17,304	(954)	105.83%	**24,090**	**7,740**	**47.34%**	$ 24,090
Planning & Zoning	62,943	81,988	86,369	101,151	28,985	72,166	28.66%	**101,131**	**(19)**	**-0.02%**	$ 101,131
City Hall Campus	69,276	74,916	86,515	84,481	60,523	23,957	71.64%	**93,733**	**9,252**	**10.95%**	$ 93,733
Community Center	11,521	9,935	10,297	16,655	4,863	11,793	29.20%	**16,403**	**(252)**	**-1.52%**	$ 16,403
Total General Government	**$ 564,833**	**$ 646,613**	**$ 677,750**	**$ 709,526**	**$ 326,273**	**$ 383,253**	**45.98%**	**$ 754,977**	**$ 45,451**	**6.41%**	**$ 754,977**
Police	$ 723,002	$ 782,577	$ 874,370	$ 1,010,978	$ 495,058	$ 515,920	48.97%	**$ 1,013,238**	**$ 2,260**	**0.22%**	$ 1,013,238
Inspections			$ 44,202	$ 34,450	$ 14,985			**$ 32,000**	**$ (2,450)**	**-7.11%**	$ 32,000
Fire	$ 138,695	$ 138,480	$ 155,347	153,518	39,794	113,724	25.92%	**170,714**	**17,196**	**11.20%**	$ 170,714
Total Public Safety	**$ 861,697**	**$ 921,057**	**$ 1,073,919**	**$ 1,198,947**	**$ 549,838**	**$ 629,644**	**45.86%**	**$ 1,215,952**	**$ 17,005**	**1.42%**	**$ 1,215,952**
Public Works	$ 139,919	$ 187,479	$ 194,258	$ 193,518	$ 103,305	$ 90,214	53.38%	**$ 203,287**	**$ 9,769**	**5.05%**	$ 203,287
Total Public Works	**$ 139,919**	**$ 187,479**	**$ 194,258**	**$ 193,518**	**$ 103,305**	**90,214**	**53.38%**	**$ 203,287**	**$ 9,769**	**5.05%**	**$ 203,287**
Parks	$ 56,810	$ 76,469	$ 89,315	$ 93,184	55,677	$ 37,507	59.75%	**$ 98,686**	**$ 5,502**	**5.90%**	$ 98,686
Recreation	25,621	31,592	27,674	32,221	3,396	28,825	10.54%	**32,447**	**226**	**0.70%**	$ 32,447
Total Parks/Recreation	**$ 82,431**	**$ 108,061**	**$ 116,990**	**$ 125,405**	**59,073**	**$ 66,332**	**47.11%**	**$ 131,133**	**$ 5,728**	**4.57%**	**$ 131,133**
Contingency	**$ 10,013**	**$ 10,698**	**$ 460**	**$ 20,000**	**-**	**$ 20,000**	**0.00%**	**$ 20,000**	**$ -**	**0.00%**	**$ 20,000**
General Fund Operations	**$ 1,658,894**	**$ 1,873,908**	**$ 2,063,376**	**$ 2,247,396**	**$ 1,038,488**	**$ 1,189,442**	**46.21%**	**$ 2,325,349**	**$ 77,953**	**3.47%**	**$ 2,325,349**
Transfer for Improvements	**$ 669,400**	**$ 652,870**	**$ 625,870**	**$ 565,870**	**$ -**	**$ 565,870**	**0.00%**	**$ 625,870**	**$ 60,000**	**10.60%**	**$ 625,870**
Total General Expenditures	**$ 2,328,294**	**$ 2,526,778**	**$ 2,689,246**	**$ 2,813,266**	**$ 1,038,488**	**$ 1,755,312**	**36.91%**	**$ 2,951,219**	**$ 137,953**	**4.90%**	**$ 2,951,219**

City of Osseo

General Fund Expenditures Budget Worksheet

For the Year 2021

Note: Accounts indicating an "A" are allocatable to enterprise funds

ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budgeted	2020 6/30/2020	2020 % of Budget	2020 Remaining	2021 PROPOSED Amount		2021 PROPOSED Notes
MAYOR AND COUNCIL											
101-41000-106	PART TIME WAGES	$ 13,200	$ 13,200	$ 19,145	**$ 19,000**	$ 9,500	50.00%	$ 9,500	**$ 19,000**		Council pay review every odd year. Most communities froze Council pay increases.
101-41000-125	EMPLOYER FICA CONTRIBUTION	$ 995	$ 1,010	$ 1,454	**$ 1,454**	$ 727	50.00%	$ 727	**$ 1,454**		7.65%
101-41000-139	WORK COMP INSURANCE	$ 52	$ 50	$ 88	**$ 85**	$ 84	98.28%	$ 1	**$ 92**		LMCIT recommended to budget for a 10% increase
101-41000-211	OPERATIONS	$ 916	$ 722	$ 236	**$ 750**	$ 1,023	136.38%	$ (273)	**$ 1,000**		Chamber supplies, Council supplies
101-41000-218	UNIFORMS/APPAREL	$ 120	$ 32	$ 60	**$ 300**	$ -	0.00%	$ 300	**$ 300**		$60 per Councilmember
101-41000-255	DUES/MEMBERSHIPS	$ 4,161	$ 4,291	$ 6,484	**$ 4,700**	$ 1,640	34.89%	$ 3,060	**$ 4,636**		LMC (3150), Metro Cities (1256), West Metro Mayors (30), NW League of Muni (200)
101-41000-260	REGISTRATION/TRAINING/TRAVEL	$ 899	$ 680	$ 6,314	**$ 2,500**	$ 275	11.00%	$ 2,225	**$ 3,000**		Council training and travel (Potentially new Councilmembers in 2021)
101-41000-307	RECORDING SERVICES	$ 5,973	$ 10,127	$ 7,177	**$ 15,000**	$ 2,951	19.67%	$ 12,049	**$ 10,000**		Meeting minutes, codfying, CCX televing, recording
	TOTAL	**$ 26,315**	**$ 30,112**	**$ 40,957**	**$ 43,789**	**$ 16,199**	**36.99%**	**$ 27,590**	**$ 39,482**		**-9.84%**
ADMINISTRATION											
101-41110-101	FULL TIME WAGES	$ 194,230	$ 199,881	$ 228,459	**$ 218,643**	$ 114,113	52.19%	$ 104,530	**$ 231,956**	A	Standard 3% merit increase plus 3% COLA (30% of wages allocated to enterprise funds)
101-41110-124	PERA CONTRIBUTION	$ 15,690	$ 14,650	$ 16,746	**$ 16,398**	$ 8,089	49.33%	$ 8,309	**$ 17,846**	A	7.50%
101-41110-125	EMPLOYER FICA CONTRIBUTION	$ 11,387	$ 16,105	$ 17,924	**$ 17,184**	$ 8,547	49.74%	$ 8,637	**$ 18,202**	A	11.00%
101-41110-130	MED/DEN/LIFE/LTD INSURANCE	$ 26,969	$ 19,310	$ 16,761	**$ 14,940**	$ 8,617	57.67%	$ 6,324	**$ 15,692**	A	Estimated medical and dental insurance for employees (10% increase)
101-41110-135	CELL/TRAVEL/INSURANCE ALLOW	$ 5,355	$ 4,620	$ 4,620	**$ 4,750**	$ 3,107	65.42%	$ 1,643	**$ 5,985**	A	Allowances and health insruance stipends for employees
101-41110-139	WORK COMP INSURANCE	$ 966	$ 1,103	$ 951	**$ 1,425**	$ 1,486	104.27%	$ (61)	**$ 1,783**	A	LMCIT recommended to budget for a 10% increase
101-41110-201	OFFICE SUPPLIES	$ 2,383	$ 2,155	$ 1,205	**$ 2,250**	$ 1,391	61.84%	$ 859	**$ 2,500**	A	
101-41110-211	OPERATIONS	$ 1,705	$ 1,790	$ 3,470	**$ 2,000**	$ 120	5.98%	$ 1,880	**$ 1,600**	A	Water cooler and copier (1600)
101-41110-218	UNIFORMS/APPAREL	$ 180	$ 60	$ 31	**$ 300**	$ -	0.00%	$ 300	**$ 300**	A	$60 per Staff member (5)
101-41110-255	DUES/MEMBERSHIPS	$ 1,147	$ 1,275	$ 1,731	**$ 2,000**	$ 1,748	87.41%	$ 252	**$ 2,000**		ICMA, GFOA, MCFOA, MAMA, MCMA (most paid at beginning of year)
101-41110-260	REGISTRATION/TRAINING/TRAVEL	$ 4,229	$ 5,207	$ 6,154	**$ 14,000**	$ 1,779	12.71%	$ 12,221	**$ 14,000**		ICMA, GFOA, MCFOA, MCMA Conferences (down in 2020 due to no travel with COVID)
101-41110-308	PROPERTY ASSESSING	$ 25,945	$ 25,904	$ 29,093	**$ 29,000**	$ -	0.00%	$ 29,000	**$ 31,000**		Agreement with Hennepin County (2017-2021), levying, open book meeting
101-41110-310	OTHER PROFESSIONAL SERVICES	$ 2,294	$ 107	$ 9,426	**$ 500**	$ -	0.00%	$ 500	**$ 500**		Misc. Engineering or other non-finance related consulting
101-41110-311	RENTAL INSPECTION PROGRAM	$ 14,120	$ 16,274	$ 7,988	**$ 16,500**	$ 659	4.00%	$ 15,841	**$ 16,500**		Roger Lenz Consulting (60% of total revenue)
101-41110-321	TELECOMMUNICATIONS	$ 668	$ 567	$ 609	**$ 650**	$ 213	32.75%	$ 437	**$ 525**		City Administrator cell phone (43.75/mo)
101-41110-322	POSTAGE/DELIVERY SERVICES	$ 3,172	$ 1,435	$ 3,008	**$ 2,500**	$ 1,728	69.11%	$ 772	**$ 2,525**	A	Postage machine (1029.99/quarter), (400/quarter goes to UB)
101-41110-351	PRINTING/PUBLISHING	$ 8,842	$ 13,785	$ 8,939	**$ 13,000**	$ 4,754	36.57%	$ 8,246	**$ 10,000**	A	Osseo Outlook newsletter (about 1600/quarter) and Ordinance amendments
101-41110-355	PERSONNEL/RECRUITMENT	$ -	$ -	$ 310	**$ -**	$ -	#DIV/0!	$ -	**$ -**		None expected
101-41110-376	AUTO INSURANCE	$ 63	$ 63	$ 144	**$ 150**	$ 73	48.67%	$ 77	**$ 77**		5% increase of YTD amount
101-41110-384	RECYCLE/ORGANICS/CLEANUP DAY	$ 1,061	$ 1,490	$ 2,172	**$ 2,200**	$ 161	7.31%	$ 2,039	**$ 4,500**		Promotion and actual cost of event (offsetting Hennepin County amount in Revnue)
101-41110-410	LEASES/RENTALS	$ 1,644	$ 1,679	$ 1,684	**$ 2,000**	$ 770	38.50%	$ 1,230	**$ 2,000**	A	Lease for copier, postage machine, and water cooler
	TOTAL	**$ 322,051**	**$ 327,459**	**$ 361,428**	**$ 360,390**	**$ 157,354**	**43.66%**	**$ 203,036**	**$ 379,491**		**5.30%**
ELECTIONS											
101-41410-106	WAGES - JUDGES	$ -	$ 3,353		**$ 3,500**	$ 1,092	31.21%	$ 2,408	**$ -**		Wages: 9.65/hr and 10.65/hr (Includes City Clerk OT)
	WAGES - CLERK		$ 1,262	$ 41	**$ 1,500**	$ 893	59.54%	$ 607	**$ -**		Clerk & PW Time for Elections
101-41410-124	EMPLOYER PERA EXPENSE		$ 54	$ 3	**$ 75**	$ 67	89.32%	$ 8	**$ -**		City Clerk
101-41410-125	EMPLOYER FICA EXPENSE		$ 81	$ 3	**$ 90**	$ 65	72.16%	$ 25	**$ -**		City Clerk
101-41410-139	WORK COMP INSURANCE	$ 5	$ 10	$ (3)	**$ 15**	$ -	0.00%	$ 15	**$ 17**		Election Judges only
101-41410-211	OPERATIONS	$ 955	$ 2,833	$ 1,320	**$ 4,000**	$ 1,357	33.93%	$ 2,643	**$ 1,400**		Election machine maintenace contract, publishing, newsletter, etc (maintenance in off yrs)
	TOTAL	**$ 960**	**$ 7,594**	**$ 1,364**	**$ 9,180**	**$ 3,474**	**37.85%**	**$ 5,706**	**$ 1,417**		**-84.57%**
LEGAL											
101-41500-211	LEGAL EXPENSES	$ 727	$ 1,103	$ 1,164	**$ 1,000**	$ 414	41.44%	$ 586	**$ 1,000**		Mileage, copying, postage, fees
101-41500-304	LEGAL SERVICES - CIVIL	$ 21,896	$ 25,812	$ 35,628	**$ 30,000**	$ 9,799	32.66%	$ 20,201	**$ 30,000**		Kennedy Graven retainer (33K/yr less EDA and special projects), Ordinance updates
101-41500-306	LEGAL SERVICES - PROSECUTION	$ 12,000	$ 12,792	$ 16,210	**$ 14,500**	$ 6,000	41.38%	$ 8,500	**$ 14,500**		Tallen Baertschi retainer (slight increase for 2020)
	TOTAL	**$ 34,623**	**$ 39,707**	**$ 53,002**	**$ 45,500**	**$ 16,214**	**35.63%**	**$ 29,286**	**$ 45,500**		**0.00%**
INFORMATION TECHNOLOGY											
101-41515-302	IT CONSULTANT	$ 22,950	$ 16,020	$ 18,860	**$ 22,800**	$ 16,897	74.11%	$ 5,903	**$ 36,000**	A	Element retainer (1900/mo allocated) plus average additional monthly costs
101-41515-309	WEBSITE/EMAIL/LICENSING				**$ 1,230**	$ 600	48.78%	$ 630	**$ 1,230**		Hosting costs: 100/mo and Website domain: 30/yr
101-41515-309	EMAIL/LICENSING/SECURITY COSTS				**$ 8,000**	$ 3,860	48.25%	$ 4,140	**$ 16,500**		City-wide email licensing, additional IT security costs per recent tech upgrades
	TOTAL	**$ 22,950**	**$ 16,020**	**$ 18,860**	**$ 32,030**	**$ 21,357**	**66.68%**	**$ 5,903**	**$ 53,730**		**67.75%**
FINANCE CONSULTING											
101-41550-300	MERCHANT FEES/MISC	$ -	$ -	$ 2,202	**$ -**	$ 2,172	#DIV/0!	$ (2,172)	**$ 5,000**		RevTrak credit card fees (non-utility fees)
101-41550-300	ACTUARY SERVICE - CITY	$ -	$ 700	$ 1,000	**$ -**	$ 1,750	#DIV/0!	$ (1,750)	**$ 2,000**	A	2000 (40%) Van Iwaarden
101-41550-309	FINANCE SOFTWARE				**$ 700**	$ 674	96.29%		**$ 1,200**		Budgeted for full year of Banyon for 2021 (Tyler first year annual costs included in Utility Bond)
101-41550-301	FINANCIAL CONSULTANT	$ 5,194	$ 6,019	$ 6,206	**$ 6,000**	$ 4,518	75.29%	$ 1,483	**$ 6,000**	A	Gary Groen (40% of 15000)
101-41550-301	AUDITING	$ 9,000	$ 9,400	$ 9,550	**$ 9,650**	$ 8,190	84.87%	$ 1,460	**$ 9,890**	A	BerganKDV (40% of 24725)
	TOTAL	**$ 14,194**	**$ 17,662**	**$ 18,958**	**$ 16,350**	**$ 17,304**	**105.83%**	**$ (980)**	**$ 24,090**		**47.34%**

City of Osseo
General Fund Expenditures Budget Worksheet
For the Year 2021

Note: Accounts indicating an "A" are allocatable to enterprise funds

Row	ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budgeted	2020 6/30/2020	2020 % of Budget	2020 Remaining	2021 PROPOSED Amount		2021 PROPOSED Notes
72		**PLANNING AND ZONING**										
73	101-41650-101	FULL TIME WAGES	$ 46,997	$ 61,079	$ 63,571	**$ 66,961**	$ 19,368	28.92%	$ 47,594	**$ 68,970**		Standard 3% merit increase plus 3% COLA
74	101-41650-106	PART TIME WAGES	$ 555	$ 2,950	$ 465	**$ -**	$ -	#DIV/0!	$ -	**$ 1,260**		Planning Commission meeting stipends
75	101-41650-124	PERA CONTRIBUTION	$ 3,525	$ 4,581	$ 4,756	**$ 5,022**	$ 1,465	29.17%	$ 3,557	**$ 5,173**		7.50%
76	101-41650-125	FICA CONTRIBUTION	$ 3,959	$ 5,203	$ 5,218	**$ 5,540**	$ 1,610	29.05%	$ 3,931	**$ 5,276**		7.65%
77	101-41650-130	MED/DEN/LIFE/LTD INSURANCE	$ 86	$ 99	$ 95	**$ 391**	$ 123	31.39%	$ 268	**$ 7,373**		Estimated medical and dental insurance for employees (10% increase)
78	101-41650-135	CELL/TRAVEL/INSURANCE ALLOW	$ 4,200	$ 4,200	$ 4,200	**$ 4,200**	$ 1,615	38.46%	$ 2,585	**$ -**		Health insurance stipend (if any)
79	101-41650-139	WORK COMP INSURANCE	$ 170	$ 294	$ 315	**$ 436**	$ 452	103.56%	$ (16)	**$ 480**		LMCIT recommended to budget for a 10% increase
80	101-41650-140	UNEMPLOYMENT	$ 7	$ -	$ -	**$ -**	$ -	#DIV/0!	$ -	**$ -**		None expected
81	101-41650-211	OPERATIONS/SUPPLIES	$ 36	$ 71	$ 156	**$ 200**	$ -	0.00%	$ 200	**$ 200**		Maps and other City Planning supplies
82	101-41650-255	DUES/MEMBERSHIPS	$ -	$ -	$ 667	**$ 700**	$ -	0.00%	$ 700	**$ 700**		American Planning Association membership
83	101-41650-260	EDUCATION/MEETINGS/TRAVEL	$ 904	$ 1,545	$ 1,520	**$ 1,200**	$ (173)	-14.44%	$ 1,373	**$ 1,200**		American Planning Association conference, AICP certification
84	101-41650-303	ENGINEERING	$ 1,602	$ 1,017	$ 3,892	**$ 1,500**	$ 3,780	252.00%	$ (2,280)	**$ 2,000**	A	Geographic Information System from WSB (50% - other goes to water/sewer)
85	101-41650-307	RECORDING SERVICE	$ 902	$ 948	$ 1,515	**$ 2,000**	$ 638	31.90%	$ 1,362	**$ 2,000**		TimeSaver for Planning Commission and Parks & Rec meetings
86	101-41650-310	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ -	**$ 10,000**	$ 20	0.20%	$ 9,980	**$ 5,000**		WSB and Legal costs for Comp Plan ordinance amendments
87	101-41650-351	PRINTING/PUBLISHING	$ -	$ -	$ -	**$ 3,000**	$ 89	2.95%	$ 2,911	**$ 1,500**		Comp Plan Amendments; 2020 budget is comp plan 3,000 plus $3,000 printing
88		**TOTAL**	**$ 62,943**	**$ 81,988**	**$ 86,369**	**$ 101,151**	**$ 28,985**	**28.66%**	**$ 69,254**	**$ 101,131**		**-0.02%**
90		**CITY HALL CAMPUS**										
91	101-41700-211	OPERATIONS	$ 41	$ 2,339	$ 3,460	**$ 1,000**	$ 352	35.25%	$ 648	**$ 750**	A	Paper products and misc. supplies
92	101-41700-222	BLDG REPAIR/MAINTENANCE	$ 7,618	$ 12,129	$ 16,230	**$ 15,000**	$ 4,244	28.29%	$ 10,756	**$ 12,000**		HVAC, rugs, parking lot, lighting, elevator license, small equipment, security
93	101-41700-317	CLEANING SERVICE	$ 6,457	$ 6,910	$ 8,715	**$ 6,500**	$ 5,968	91.82%	$ 532	**$ 10,528**		Average monthly cost of cleaning service (includes 3% increase per contract)
94	101-41700-321	TELECOMMUNICATONS	$ 7,970	$ 8,567	$ 10,286	**$ 11,000**	$ 7,193	65.39%	$ 3,807	**$ 14,000**		Main line phones, internet
95	101-41700-375	PROPERTY/LIABILITY INSURANCE	$ 25,256	$ 25,648	$ 29,836	**$ 30,731**	$ 34,959	113.76%	$ (4,228)	**$ 38,455**		10% increase of YTD charges
96	101-41700-380	ELECTRIC	$ 15,700	$ 13,852	$ 13,078	**$ 14,000**	$ 4,963	35.45%	$ 9,037	**$ 12,000**		Installed some energy efficient LED lights in City Hall in 2020
97	101-41700-390	GAS - HEATING	$ 6,235	$ 5,471	$ 4,911	**$ 6,250**	$ 2,843	45.49%	$ 3,407	**$ 6,000**		
98		**TOTAL**	**$ 69,276**	**$ 74,916**	**$ 86,515**	**$ 84,481**	**$ 60,523**	**71.64%**	**$ 23,958**	**$ 93,733**		**10.95%**
100		**COMMUNITY CENTER**										
101	101-41800-106	PART TIME WAGES	$ -	$ -	$ -	**$ 3,500**	$ 540	15.43%	$ 2,960	**$ 3,500**		Weekend community center rental attendant
102	101-41800-124	PERA	$ -	$ -	$ -	**$ -**	$ 41	#DIV/0!	$ (41)	**$ 263**		
103	101-41800-125	FICA	$ -	$ -	$ -	**$ -**	$ 41	#DIV/0!	$ (41)	**$ 268**		
104	101-41800-139	WORK COMP	$ -	$ -	$ -	**$ -**	$ 80	#DIV/0!	$ (80)	**$ 88**		LMCIT recommended to budget for a 10% increase
105	101-41800-211	OPERATIONS	$ 1,698	$ 1,433	$ 2,219	**$ 2,250**	$ 67	2.97%	$ 2,183	**$ 1,500**		Paper products, lighting, cleaning supplies
106	101-41800-221	EQUIPMENT/REPAIRS MAINTENANCE	$ 2,330	$ 953	$ -	**$ 1,000**	$ 806	80.60%	$ 194	**$ 1,000**		Partition or other kitchen repairs
107	101-41800-317	CLEANING SERVICE	$ 2,015	$ 2,772	$ 1,783	**$ 2,600**	$ 655	25.19%	$ 1,945	**$ 2,752**		214.27/mo based on square footage
108	101-41800-317	CARPET CLEANING	$ -	$ -	$ 1,845	**$ 2,500**	$ 345	13.80%	$ 2,155	**$ 2,500**		Carpet cleaning 6 times per year + misc.
109	101-41800-375	PROPERTY/LIABILITY INSURANCE	$ 1,034	$ 536	$ 491	**$ 505**	$ 575	113.81%	$ (70)	**$ 633**		10% Increase
110	101-41800-380	ELECTRIC	$ 3,202	$ 3,041	$ 2,871	**$ 2,800**	$ 1,089	38.89%	$ 1,711	**$ 2,500**		
111	101-41800-390	GAS - HEATING	$ 1,242	$ 1,201	$ 1,088	**$ 1,500**	$ 624	41.61%	$ 876	**$ 1,400**		
112		**TOTAL**	**$ 11,521**	**$ 9,935**	**$ 10,297**	**$ 16,655**	**$ 4,863**	**29.20%**	**$ 11,793**	**$ 16,403**		**-1.52%**

City of Osseo

General Fund Expenditures Budget Worksheet

For the Year 2021

Note: Accounts indicating an "A" are allocatable to enterprise funds

Row	ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budgeted	2020 6/30/2020	2020 % of Budget	2020 Remaining	2021 PROPOSED Amount	Notes
113											
114		**POLICE**									
115	101-41900-101	FULL TIME WAGES - OFFICERS	$ 439,661	$ 451,989	$ 485,705	**$ 525,076**	$ 265,302	50.53%	$ 259,774	**$ 562,452**	Per Police Union contract
116	101-41900-101	FULL TIME WAGES - NON OFFICERS			$ 58,705	**$ 59,595**	$ 32,137	53.93%		**$ 63,224**	Standard 3% merit increase plus 3% COLA
117	101-41900-101	SHIFT DIFFERENTIAL	$ -	$ -	$ -	**$ 20,000**	$ 2,303	11.52%	$ 17,697	**$ 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	$ 41,426	$ 68,113	$ 33,889	**$ 36,000**	$ 4,704	13.07%	$ 31,296	**$ 40,000**	
119	101-41900-124	PEPFF CONTRIBUTION (OFFICERS)	$ 70,866	$ 76,977	$ 82,580	**$ 92,939**	$ 48,337	52.01%	$ 44,602	**$ 99,554**	17.70%
120	101-41900-124	PERA CONTRIBUTION (NON OFFICERS)			$ 4,403	**$ 4,470**	$ 2,410	53.93%	$ 2,059	**$ 4,742**	7.50%
121	101-41900-125	EMPLOYER FICA CONTRIBUTION (OFFICERS)	$ 9,544	$ 8,154	$ 7,370	**$ 8,478**	$ 2,242	26.45%	$ 6,235	**$ 8,156**	1.45% OFFICER (MEDICARE ONLY)
122	101-41900-125	EMPLOYER FICA CONTRIBUTION (NON OFFICERS)			$ 4,227	**$ 4,559**	$ 2,382	52.25%	$ 2,177	**$ 4,837**	7.65% - NON OFFICER
123	101-41900-130	MED/DEN/LIFE/LTD/STD INSURANCE	$ 66,681	$ 64,304	$ 74,919	**$ 106,997**	$ 48,591	45.41%	$ 58,407	**$ 51,100**	Includes STD estimate for Chief/Office Manager
124	101-41900-135	CELL/TRAVEL/INSURANCE ALLOW	$ 4,200	$ 3,877	$ 5,977	**$ 5,500**	$ 3,877	70.49%	$ 1,623	**$ 8,400**	Increased with new FT Officer in 2020
125	101-41900-139	WORK COMP INSURANCE	$ 16,188	$ 11,952	$ 21,543	**$ 24,539**	$ 25,788	105.09%	$ (1,249)	**$ 33,887**	LMCIT recommended to budget for a 10% increase, big increase for 2021
126	101-41900-201	OFFICE EXPENSES	$ 1,816	$ 1,654	$ 2,592	**$ 2,150**	$ 995	46.30%	$ 1,155	**$ 2,500**	Office expenses and logo gear
127	101-41900-202	RECOGNITION/AWARDS	$ 179	$ 336	$ 150	**$ 300**	$ -	0.00%	$ 300	**$ 300**	
128	101-41900-211	OPERATING SUPPLIES	$ 2,514	$ 2,602	$ 4,070	**$ 3,000**	$ 4,344	144.80%	$ (1,344)	**$ 4,000**	Expenses outside the office
129	101-41900-213	OFFICER EQUIPMENT/GEAR	$ 3,583	$ 2,818	$ 5,705	**$ 6,250**	$ 4,153	66.45%	$ 2,097	**$ 6,250**	Chief and part time uniforms, vests, bike program
130	101-41900-216	SQUAD FUEL	$ 9,552	$ 11,099	$ 10,954	**$ 13,000**	$ 4,828	37.14%	$ 8,172	**$ 13,000**	
131	101-41900-217	SQUAD REPAIRS/MAINTENANCE	$ 4,147	$ 5,300	$ 5,420	**$ 4,500**	$ 4,156	92.36%	$ 344	**$ 5,000**	
132	101-41900-218	UNIFORM ALLOWANCE	$ 3,702	$ 3,434	$ 3,843	**$ 6,000**	$ 3,845	64.08%	$ 2,155	**$ 6,000**	Per Police contract (1000 per Officer)
133	101-41900-220	COMMUNICATION RADIO	$ 10,071	$ 14,896	$ 14,154	**$ 14,500**	$ 7,092	48.91%	$ 7,408	**$ 14,400**	Hennepin County (1200/mo)
134	101-41900-255	DUES/MEMBERSHIPS	$ 865	$ 1,564	$ 1,042	**$ 2,500**	$ 1,481	59.24%	$ 1,019	**$ 6,500**	Chiefs membership, POST certifications
135	101-41900-260	REGISTRATION/TRAINING/TRAVEL	$ 10,991	$ 14,740	$ 14,587	**$ 20,000**	$ 5,720	28.60%	$ 14,280	**$ 20,000**	Intervention training and continuing education
136	101-41900-309	IT - LETG RECORDS MGMT	$ 7,246	$ 7,393	$ -	**$ 9,500**	$ 8,281	87.16%	$ 1,219	**$ 9,500**	LETG - Records management software
137	101-41900-307	RECORDING SERVICES	$ -	$ 39	$ 128	**$ 200**	$ 112	55.94%	$ 88	**$ 200**	PSAC minutes (split with Fire Dept)
138	101-41900-309	IT - GETAC CAMERA SYSTEM			$ -	**$ 1,600**	$ -	0.00%	$ 1,600	**$ 6,000**	New squad camera system starting in 2021
139	101-41900-310	OTHER PROFESSIONAL SERVICES	$ 2,054	$ 717	$ 1,501	**$ 2,000**	$ 483	24.15%	$ 1,517	**$ 2,000**	Grant writing and towing contract
140	101-41900-314	PAWN TRANSACTION CONSORTIUM	$ 2,841	$ 2,742	$ 2,649	**$ 3,500**	$ -	0.00%	$ 3,500	**$ 500**	Offset through Pawn Licensing revenue
141	101-41900-316	INCARCERATION SERVICES	$ 4,209	$ 7,767	$ 2,735	**$ 6,000**	$ 2,547	42.46%	$ 3,453	**$ 6,000**	Hennepin County corrections, Hennepin County Sheriff
142	101-41900-317	CLEANING SVC			$ -	**$ -**	$ 300	#DIV/0!	$ (300)	**$ 600**	Additional Police Deparment or squad only cleaning
143	101-41900-321	TELECOMMUNICATIONS	$ 6,000	$ 5,043	$ 6,641	**$ 7,700**	$ 2,506	32.55%	$ 5,194	**$ 7,700**	Cell phones (added 6th Officer)
144	101-41900-355	PERSONNEL/RECRUITMENT	$ 500	$ 640	$ 787	**$ 1,200**	$ -	0.00%	$ 1,200	**$ 1,000**	
145	101-41900-376	SQUAD INSURANCE	$ 2,288	$ 4,631	$ 7,432	**$ 8,000**	$ 4,720	59.00%	$ 3,280	**$ 6,186**	10% increase of YTD amount.
146	101-41900-401	POLICE RESERVES	$ 303	$ 199	$ 668	**$ 500**	$ 194	38.79%	$ 306	**$ 750**	Police Reserve Program
147	101-41900-402	EMERGENCY PREPAREDNESS	$ 649	$ 674	$ 949	**$ 675**	$ 601	89.11%	$ 74	**$ 1,000**	Emergency sirens (120 for electricty and 555 for maintenance)
148	101-41900-403	CHAPLIN PROGRAM	$ -	$ -	$ -	**$ 250**	$ -	0.00%	$ 250	**$ 500**	Will start in 2021
149	101-41900-404	NIGHT TO UNITE	$ -	$ 8,032	$ 7,856	**$ 8,000**	$ 59	0.73%	$ 7,941	**$ 8,000**	Offsetting amount in Revenue
150	101-41900-410	LEASES/RENTALS	$ 929	$ 891	$ 1,191	**$ 1,000**	$ 567	56.73%	$ 433	**$ 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**	**$ 723,002**	**$ 782,577**	**$ 874,370**	**$ 1,010,978**	**$ 495,058**	**48.97%**	**$ 488,462**	**$ 1,013,238**	**0.22%**
153											
154		**FIRE**									
155	101-41920-106	PART TIME WAGES	$ 53,035	$ 70,157	$ 83,011	**$ 70,700**	$ 5,485	7.76%	$ 65,216	**$ 72,623**	Fire Chiefs, Investigators, Inspectors, On-call plus COLA
156	101-41920-123	FIRE RELIEF CONTRIBUTION	$ 29,217	$ 17,527	$ 16,052	**$ 17,500**	$ 3,805	21.74%	$ 13,695	**$ 22,500**	To OFDRA - Offset by Revenue amount (comes in October) - Includes voluntary 5k contribution in 2021
157	101-41920-125	EMPLOYER FICA CONTRIBUTION	$ 4,103	$ 5,409	$ 6,395	**$ 5,454**	$ 443	8.13%	$ 5,011	**$ 5,602**	7.65%
158	101-41920-135	CELL/TRAVEL/INS ALLOWANCE	$ 600	$ 550	$ 600	**$ 600**	$ 300	50.00%	$ 300	**$ 600**	Fire Chief cell phone
159	101-41920-139	WORK COMP INSURANCE	$ 4,459	$ 3,609	$ 7,464	**$ 7,548**	$ 6,422	85.08%	$ 1,126	**$ 7,064**	Determined by population
160	101-41920-140	UNEMPLOYMENT	$ 127	$ 1	$ 2	**$ -**	$ -	#DIV/0!	$ -	**$ -**	Firefighters no longer on payroll that qualify for unemployment
161	101-41920-211	OPERATING SUPPLIES	$ 2,475	$ 1,611	$ 2,326	**$ 3,000**	$ 1,068	35.60%	$ 1,932	**$ 2,500**	Office, safety, manuals, small equipment
162	101-41920-216	FUEL	$ 1,166	$ 1,507	$ 1,521	**$ 1,500**	$ 594	39.59%	$ 906	**$ 1,500**	
163	101-41920-217	VEHICLE REPAIR/MAINTENANCE	$ 4,626	$ 3,318	$ 2,841	**$ 4,000**	$ 3,939	98.46%	$ 61	**$ 7,000**	Anything with 4 wheels, added Dept of Transportation inspections
164	101-41920-218	UNIFORMS/GEAR	$ 10,504	$ 2,578	$ 3,622	**$ 3,000**	$ 83	2.78%	$ 2,917	**$ 2,000**	Bunker gear replacements moved to Equipment CIP
165	101-41920-220	RADIO COMMUNICATIONS	$ 10,155	$ 8,076	$ 7,775	**$ 9,000**	$ 3,679	40.88%	$ 5,321	**$ 9,500**	Hennepin County information technology (710/mo)
166	101-41920-221	EQUIP REPAIR/MAINTENANCE	$ 2,231	$ 4,284	$ 2,859	**$ 4,000**	$ 2,719	67.98%	$ 1,281	**$ 6,000**	Anything without 4 wheels
167	101-41920-255	DUES/MEMBERSHIPS	$ 831	$ 355	$ 398	**$ 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	$ 1,303	$ 2,447	$ 2,202	**$ 2,000**	$ 1,068	53.38%	$ 932	**$ 2,500**	Training and certifications, Chiefs conference
169	101-41920-261	EDUCATION - STATE AIDED	$ 7,400	$ 12,250	$ 8,653	**$ 17,500**	$ 7,850	44.86%	$ 9,650	**$ 17,500**	State Aid supplemented (award per year in July - est based on current year)
170	101-41920-307	RECORDING SERVICE	$ -	$ 39	$ 128	**$ 150**	$ 112	74.58%	$ 38	**$ 200**	PSAC meeting minutes (split with Police Dept)
171	101-41920-309	SOFTWARE			$ -	**$ 2,500**	$ 16	0.64%	$ 2,484	**$ 1,500**	Rescue Hub, Dropbox
172	101-41920-310	OTHER PROFESSIONAL SERVICES	$ 3,053	$ 2,100	$ 4,433	**$ 2,000**	$ 300	15.00%	$ 1,700	**$ 1,500**	Acturial for OFDRA (Van Iwaarden)
173	101-41920-312	COMMUNITY EDUCATION	$ -	$ -		**$ 500**		0.00%	$ 500	**$ 500**	Community education supplies
174	101-41920-355	PERSONNEL/RECRUITMENT	$ 1,311	$ 1,416	$ 3,573	**$ 500**	$ -	0.00%	$ 500	**$ 500**	
175	101-41920-376	VEHICLE INSURANCE	$ 2,100	$ 1,246	$ 1,491	**$ 1,566**	$ 1,477	94.32%	$ 89	**$ 1,625**	10% increase

City of Osseo
General Fund Expenditures Budget Worksheet
For the Year 2021

Note: Accounts indicating an "A" are allocatable to enterprise funds

ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budgeted	2020 6/30/2020	2020 % of Budget	2020 Remaining	2021 PROPOSED Amount		2021 PROPOSED Notes
101-41920-	HEALTH & WELLNESS	$ -	$ -		$ -		0.00%	$ -	$ 7,500		Gym memberships for Firefighters (similar to Police Department)
	TOTAL	**$ 138,695**	**$ 138,480**	**$ 155,347**	**$ 153,519**	**$ 39,794**	**25.92%**	**$ 113,724**	**$ 170,714**		**11.20%**
	INSPECTIONS										
101-41940-305	BUILDING INSPECTIONS	$ -	$ 32,785	$ 37,753	$ 26,000	$ 9,983	38.40%	$ 16,017	$ 22,400		32% of Revenue
101-41940-305	ELECTRICAL INSPECTIONS		$ 8,435	$ 6,449	$ 7,200	$ 4,217	58.57%	$ 2,983	$ 8,000		80% of Reveune
101-41940-300	MERCHANT FEES	$ 544	$ 1,543	$ -	$ 1,250	$ 785	62.80%	$ 465	$ 1,600	A	Revtrak merchant fees (credit cards) for building permits
	TOTAL	**$ 544**	**$ 39,707**	**$ 44,202**	**$ 34,450**	**$ 14,985**	**43.50%**	**$ 19,465**	**$ 32,000**		**-7.11%**

City of Osseo

General Fund Expenditures Budget Worksheet

For the Year 2021

Note: Accounts indicating an "A" are allocatable to enterprise funds

Row	ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budgeted	2020 6/30/2020	2020 % of Budget	2020 Remaining	2021 PROPOSED Amount		2021 PROPOSED Notes
185	**STREETS AND ALLEYS (40% ALLOCATION)**											
186	101-42000-101	FULL TIME WAGES	60,015	91,920	78,835	**84,535**	34,434	40.73%	50,101	**88,245**	A	Standard 3% merit increase plus 3% COLA (30% of wages allocated to enterprise funds)
187	101-42000-106	PART TIME WAGES	203	1,474	1,658	**2,261**	1,006	44.48%	1,255	**2,329**		Snow plow part time help
188	101-42000-124	PERA CONTRIBUTION (FT ONLY)	4,788	5,226	6,007	**6,340**	2,510	39.60%	3,830	**6,618**	A	7.5% (No PERA on payouts)
189	101-42000-125	FICA CONTRIBUTION	5,504	7,384	6,334	**8,728**	2,646	30.31%	6,082	**6,879**	A	7.65%
190	101-42000-130	MED/DEN/LIFE/LTD INSURANCE	5,929	3,034	4,830	**9,744**	4,891	50.20%	4,853	**6,060**	A	Includes STD estimate ($360/Employee)
191	101-42000-135	CELL/TRAVEL/INS ALLOWANCE	1,680	1,630	2,683	**1,680**	679	40.39%	1,001	**1,680**	A	
192	101-42000-139	WORK COMP INSURANCE	6,442	5,066	2,503	**7,016**	7,482	106.64%	(466)	**8,733**	A	
193	101-42000-140	UNEMPLOYMENT	139	-	71	**200**	-	0.00%	200	**-**		
194	101-42000-211	OPERATIONS	945	1,051	816	**1,000**	1,570	157.00%	(570)	**2,000**	A	Shop, office, small equipment, safety
195	101-42000-216	FUEL	1,833	2,659	3,873	**4,000**	905	22.62%	3,095	**3,000**	A	
196	101-42000-217	VEHICLE REPAIR/MAINTENANCE	3,653	3,078	1,848	**2,700**	1,081	40.03%	1,619	**5,000**	A	Anything with 4 wheels
197	101-42000-218	UNIFORMS/PROTECTIVE GEAR	589	753	443	**1,200**	594	49.52%	606	**1,850**	A	Steel toe boots, uniforms, hard hats
198	101-42000-220	RADIO COMMUNICATIONS	271	452	451	**500**	118	23.57%	382	**500**	A	Hennepin County information technology
199	101-42000-221	EQUIP REPAIR/MAINTENANCE	866	137	2,645	**1,000**	124	12.40%	876	**1,000**	A	Anything without 4 wheels
200	101-42000-222	BUILDING REPAIR/MAINTENANCE	759	1,691	1,076	**1,500**	2,748	183.21%	(1,248)	**2,500**	A	
201	101 42000 224	STREET MAINTENANCE/SIGNAGE	3,457	2,953	4,915	**4,000**	2,573	64.32%	1,427	**4,500**		Traffic sign replacement project (2019-2021)
202	101-42000-226	TRAFFIC SIGNALS/STREET LIGHTING	25,852	24,726	21,953	**26,000**	11,767	45.26%	14,233	**25,000**		
203	101-42000-250	SNOW MANAGEMENT	9,649	23,743	44,905	**20,000**	21,302	106.51%	(1,302)	**25,000**		
204	101-42000-260	EDUCATION/MEETINGS/TRAVEL	75	90	-	**1,000**	500	50.00%	500	**2,000**		
205	101-42000-310	OTHER PROFESSIONAL SVCS	-	1,574	-	**500**	200	40.00%	300	**500**		Misc. Engineering
206	101-42000-321	TELECOMMUNICATIONS	1,655	1,477	1,495	**1,500**	928	61.86%	572	**1,700**	A	
207	101-42000-355	PERSONNEL/RECRUITMENT	-	1,088	22	**-**	228	#DIV/0!	(228)	**-**		
208	101-42000-375	PROPERTY/LIABILITY INSURANCE	2,124	2,445	2,489	**2,564**	2,705	105.50%	(141)	**2,976**	A	10% increase
209	101-42000 376	AUTO INSURANCE	1,252	1,184	1,667	**1,750**	1,016	58.05%	734	**1,118**	A	10% increase
210	101-42000-380	ELECTRIC	1,517	1,432	1,357	**1,400**	621	44.38%	779	**1,400**	A	
211	101-42000-384	WASTE REMOVAL/CLEANUP DAY	-	-	-	**200**	-	0.00%	200	**500**		
212	101-42000-390	GAS - HEATING	724	1,056	381	**1,200**	523	43.55%	677	**1,200**	A	
213	101-42000-410	LEASES AND RENTALS		156	1,001	**1,000**	154	15.38%	846	**1,000**	A	New: Copier/fax machine (75/mo)
214		**TOTAL**	**139,919**	**187,479**	**194,258**	**193,518**	**103,305**	**53.38%**	**90,214**	**203,287**		**5.05%**
215												
216	**RECREATION**											
217	101-42300-106	PART TIME WAGES - ADULT PROGRAM	2,359	2,320	2,728	**2,217**	435	19.61%	1,782	**2,284**		
218	101-42300-125	EMPLOYER FICA CONTRIBUTION	180	196	208	**137**	34	24.48%	103	**175**		
219	101-42300-139	WORK COMP INSURANCE	79	55	72	**268**	97	36.14%	171	**107**		5.6% increase of YTD premium
220	101-42300-312	ADULT PROGRAMMING	7,458	7,070	6,620	**7,500**	700	9.33%	6,800	**7,500**		Yoga, Jazzercise, Step to It
221	101-42301-312	YOUTH PROGRAMMING	6,393	13,366	10,051	**13,000**	72	0.55%	12,928	**13,000**		All youth programming (youth and teen)
222	101-42302-106	PART TIME WAGES - SENIOR COORDINATOR	7,588	7,262	6,297	**7,415**	1,439	19.41%	5,976	**7,637**		
223	101-42302-124	PERA CONTRIBUTION	537	468	472	**556**	108	19.42%	448	**573**		7.50%
224	101-42302-125	EMPLOYER FICA CONTRIBUTION	581	520	481	**460**	111	24.04%	349	**584**		7.65%
225	101-42302-139	WORK COMP INSURANCE	79	125	154	**168**	80	47.62%	88	**88**		
226	101-42302-312	SENIOR PROGRAMMING	367	209	589	**500**	321	64.29%	179	**500**		Gaming supplies
227		**TOTAL**	**9,152**	**8,585**	**27,674**	**32,221**	**3,396**	**10.54%**	**28,825**	**32,447**		**0.70%**
228												
229	**PARKS (10% ALLOCATION)**											
230	101-42350-101	FULL TIME	19,561	22,492	20,130	**21,134**	8,693	41.13%	12,440	**22,061**	A	10% of Public Works gross wages
231	101-42350-106	PART TIME	2,310	1,675	7,607	**9,340**	4,922	52.70%	4,418	**9,620**		Rink attendants (3500) and summer part time help (5670) + 3% COLA increase
232	101-42350-124	PERA CONTRIBUTIONS	2,835	1,508	1,443	**1,585**	725	45.71%	860	**1,655**	A	7.50%
233	101-42350-125	EMPLOYER FICA EXPENSE	1,664	1,905	2,041	**2,331**	1,152	49.40%	1,180	**1,720**	A	7.65%
234	101-42350-130	MED/DEN/LIFE/LTD INSURANCE	1,515	872	1,261	**2,436**	1,254	51.48%	1,182	**1,515**	A	Includes STD estimate ($360/Employee)
235	101-42350-135	CELL/TRAVEL/INSURANCE ALLOW	420	682	632	**420**	210	49.99%	210	**420**	A	
236	101-42350-139	WORK COMP INSURANCE	2,243	1,187	2,644	**2,155**	2,689	124.79%	(534)	**2,958**	A	
237	101-42350-211	PARK OPERATIONS	2,024	3,485	7,099	**3,500**	2,236	63.88%	1,264	**3,000**	A	
238	101-42350-212	GATEWAY SIGN OPERATION	1,602	4,720	4,436	**5,200**	2,787	53.60%	2,413	**5,500**		Electric, insurance, maintenance
239	101-42350-215	CENTRAL AVENUE STREETSCAPE	-	11,405	13,326	**17,000**	10,005	58.85%	6,995	**20,000**		Flower baskets, spring planting, fall cleanup, weekly maintenance, supplies/materials
240	101-42350-216	FUEL	470	1,338	1,514	**1,200**	281	23.44%	919	**1,000**	A	
241	101-42350-217	VEHICLE REPAIRS/MAINTENANCE	650	900	585	**600**	398	66.27%	202	**750**	A	
242	101-42350-218	UNIFORMS/PROTECTIVE GEAR	151	197	119	**150**	152	101.58%	(2)	**300**	A	
243	101-42350-220	RADIO COMMUNICATIONS	31	97	117	**120**	30	25.18%	90	**120**	A	
244	101-42350-221	EQUIPMENT REPAIRS/MAINTENANCE	431	865	1,865	**1,000**	510	50.95%	490	**1,000**	A	
245	101-42350-222	PW BUILDING REPAIR/MAINT	195	441	794	**500**	705	140.93%	(205)	**750**	A	
246	101-42350-321	TELECOMMUNICATIONS	424	564	389	**500**	238	47.59%	262	**500**	A	
247	101-42350-355	PERSONNEL/RECRUITMENT	-	127	733	**600**	-	0.00%	600	**500**		Posting add for Summer Part Time he

City of Osseo

General Fund Expenditures Budget Worksheet

For the Year 2021

Note: Accounts indicating an "A" are allocatable to enterprise funds

Row	ACCOUNT	DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budgeted	2020 6/30/2020	2020 % of Budget	2020 Remaining	2021 PROPOSED Amount		2021 PROPOSED Notes
248	101-42350-375	PROPERTY/LIABILITY INSURANCE	$ 13,006	$ 13,235	$ 14,013	$ 14,714	$ 15,437	104.91%	$ (723)	$ 16,980	A	10% increase
249	101-42350-376	AUTO INSURANCE	$ 321	$ 304	$ 427	$ 449	$ 261	58.05%	$ 188	$ 287	A	10% increase
250	101-42350-380	ELECTRIC	$ 4,024	$ 4,546	$ 4,283	$ 4,250	$ 2,112	49.69%	$ 2,138	$ 4,250	A	
251	101-42350-390	GAS - HEATING	$ 766	$ 923	$ 727	$ 1,000	$ 396	39.56%	$ 604	$ 800	A	
252	101-42350-410	LEASE/RENTALS	$ 2,168	$ 3,002	$ 3,129	$ 3,000	$ 485	16.18%	$ 2,515	$ 3,000		Skating rink warming house and portable toilets
253		**TOTAL**	**$ 56,810**	**$ 76,469**	**$ 89,315**	**$ 93,184**	**$ 55,677**	**59.75%**	**$ 37,507**	**$ 98,686**		**5.90%**
255	101-41350-310	**CONTINGENCY**	**$ 10,013**	**$ 10,698**	**$ 460**	**$ 20,000**	**$ -**	**0.00%**	**$ 20,000**	**$ 20,000**		Unforseen expenses
257	101-49300-720	**TRANSFER TO OTHER FUND**	**$ 669,400**	**$ 652,870**	**$ 625,870**	**$ 565,870**	**$ -**	**0.00%**	**$ 565,870**	**$ 625,870**		Transfer to Capital Improvement Plan
260	**TOTAL GENERAL FUND EXPENDITURES**		**$ 2,312,368**	**$ 2,502,258**	**$ 2,689,246**	**$ 2,813,267**	**$ 1,038,488**	**36.91%**	**$ 1,739,613**	**$ 2,951,219**		**4.90%**
262										**$ 137,952**		**Increase for 2021**
264												**Updated 8/25/20 RG**

City of Osseo
General Fund Revenue Budget Worksheet
For The Year 2020

	Account	Description	2017 Actual	2018 Actual	2019 Actual	2020 Budgeted	2020 6/30/2020	2020 % RECEIVED	2020 Remaining	2021 PROPOSED Amount	2021 PROPOSED Description
9	101-31000	GENERAL PROPERTY TAX	$ 1,172,668	$ 1,190,926	$ 1,205,187	**$ 1,250,130**	$ 629,897	50.39%	$ 620,233	**$ 1,506,236**	
10	101-31000	GENERAL PROPERTY TAX							$ -		Additional levy to maintain fund balance
11	101-31020	FISCAL DISPARITIES	$ 255,776	$ 245,028	$ 252,178	**$ 289,120**	$ 116,296	40.22%	$ 172,824	**$ 300,000**	
12		**TOTAL PROPERTY TAXES**	**$ 1,428,444**	**$ 1,435,954**	**$ 1,457,365**	**$ 1,539,250**	**$ 746,193**	**48.48%**	**$ 793,057**	**$ 1,806,236**	**LEVY TO THE COUNTY**
13	101-31080	PROPERTY TAX PENALTIES	$ 1,502	$ 1,689	$ 1,137	**$ 2,000**	$ 202	10.08%	$ 1,798	**$ 1,500**	
14	101-31200	RECYCLE/ORGANICS GRANT	$ 5,494	$ 5,596	$ 5,430	**$ 5,500**	$ -	0.00%	$ 5,500	**$ 5,500**	
15	101-31810	GAS FRANCHISE FEES	$ 24,572	$ 27,511	$ 26,992	**$ 26,000**	$ 11,638	44.76%	$ 14,362	**$ 26,000**	2% of sales - paid quarterly
16	101-31811	ELECTRIC FRANCHISE FEES	$ 57,560	$ 58,434	$ 60,357	**$ 60,000**	$ 15,208	25.35%	$ 44,792	**$ 60,000**	Set amount based on type - paid quarterly
17	101-31812	REFUSE FRANCHISE FEES	$ 10,898	$ 12,162	$ 12,459	**$ 12,500**	$ 6,223	49.78%	$ 6,277	**$ 12,500**	10% of sales - paid monthly
18	101-32101	BUILDING PERMITS	$ 49,095	$ 100,545	$ 118,160	**$ 80,000**	$ 29,209	36.51%	$ 50,791	**$ 70,000**	2016-2019 reflect net
19	101-32102	COMMERCIAL LICENSES	$ 39,092	$ 51,933	$ 24,220	**$ 45,000**	$ 19,598	43.55%	$ 25,403	**$ 30,000**	Pawn, liquor, tobacco
20	101-32103	ELECTRIC PERMITS	$ 1,598	$ 11,232	$ 8,060	**$ 9,000**	$ 5,798	64.42%	$ 3,202	**$ 10,000**	2016-2019 reflect net
21	101-32104	RIGHT OF WAY PERMITS	$ 6,402	$ 12,800	$ 8,175	**$ 7,500**	$ 1,900	25.33%	$ 5,600	**$ 6,000**	2019 Century Link project
22	101-32105	POLICE LICENSE/PERMITS	$ 895	$ 40	$ 85	**$ 50**	$ 50	100.00%	$ -	**$ 50**	Solicitors, peddlers, golf carts
23	101-32106	SPECIAL EVENT PERMIT	$ -	$ 300	$ 500	**$ 500**	$ 592	118.40%	$ (92)	**$ 500**	
24	101-32107	MAPLE GROVE CC ADMISSIONS	$ 1,226	$ 327	$ 732	**$ -**	$ -	#DIV/0!	$ -		
25	101-32108	FOOD TRUCK PERMIT	$ -	$ 30	$ 50	**$ 250**	$ -	0.00%	$ 250	**$ -**	
26	101-32610	SIGN PERMITS	$ 1,590	$ 935	$ 1,654	**$ 1,000**	$ 592	59.20%	$ 408	**$ 1,500**	
27	101-32620	PLANNING PERMITS	$ 1,750	$ 3,225	$ 1,475	**$ 2,000**	$ 1,785	89.25%	$ 215	**$ 2,500**	Land use applications
28	101-32670	RENTAL LICENSES	$ 26,100	$ 29,425	$ 30,375	**$ 30,000**	$ 2,100	7.00%	$ 27,900	**$ 30,000**	Single family homes, apartments, duplexes
29	101-33401	LOCAL GOVERNMENT AID	$ 618,081	$ 625,162	$ 625,564	**$ 644,888**	$ -	0.00%	$ 644,888	**$ 649,597**	Actual (2nd half rec'd end of Dec) Per Rev. Dept. - $649,597
30	101-33406	PERA STATE AID	$ 836	$ 836	$ 836	**$ 800**	$ -	0.00%	$ 800	**$ 836**	Actual (2nd half rec'd end of Dec)
31	101-33418	FIRE TRAINING AID	$ 7,204	$ 11,735	$ 9,014	**$ 8,500**	$ -	0.00%	$ 8,500	**$ 8,500**	MN Fire Training Board aid
32	101-33419	FIRE AID	$ 29,217	$ 15,996	$ 16,052	**$ 17,500**	$ 3,805	21.74%	$ 13,695	**$ 17,500**	State Aid - Send to Relief Assoc 101 41920 123
33	101-33422	POLICE AID	$ 45,010	$ 43,700	$ 59,876	**$ 45,000**	$ 8,220	18.27%	$ 36,780	**$ 50,000**	TZD, Vest aid, State aid, Training aid
34	101-33425	POLICE SERVICES	$ 17,746	$ 12,076	$ 4,827	**$ 17,000**	$ 1,727	10.16%	$ 15,273	**$ 5,000**	Events, fingerprinting, reports
35	101-33611	STAFF SERVICES	$ -	$ 583	$ -	**$ 500**	$ 489	97.83%	$ 11	**$ 500**	Billiable non-Police staff hours, mostly PW
36	101-33710	COUNTY AID (CAM)	$ 5,704	$ 5,775	$ 6,776	**$ 5,700**	$ -	0.00%	$ 5,700	**$ 6,500**	Aid for Public Works to monitor streets
37	101-34001	GATEWAY SIGN ADVERTISING	$ 4,479	$ 13,860	$ 15,307	**$ 14,000**	$ 4,700	33.57%	$ 9,300	**$ 10,000**	
38	101-35100	POLICE FINES/FORFEITURES	$ 41,386	$ 43,310	$ 53,066	**$ 50,000**	$ 14,610	29.22%	$ 35,390	**$ 40,000**	District Courts, impounding and towing
39	101-36000	MISCELLANEOUS REVENUES	$ 3,002	$ 8,235	$ 5,925	**$ 6,000**	$ 8,330	138.83%	$ (2,330)	**$ 1,000**	Copies, park rental, Clean Up Day, other misc. revenue
40	101-3600x	REFUNDS AND REIMBURSEMENTS	$ 4,590	$ 2,061	$ 2,067	**$ 7,000**		0.00%	$ 7,000	**$ 3,000**	LMC dividends, insurance claims, other misc. reimbursements
41	101-36001	COMMUNITY CENTER RENTAL	$ 13,255	$ 13,490	$ 16,429	**$ 17,000**	$ 1,430	8.41%	$ 15,570	**$ 5,000**	
42	101-36002	YOUTH RECREATION FEES	$ 3,900	$ 9,901	$ 10,990	**$ 13,500**	$ -	0.00%	$ 13,500	**$ 7,000**	
43	101-36003	LIBRARY EXPENSE REIMBURSEMENT	$ -	$ 850	$ 929	**$ 1,000**	$ -	0.00%	$ 1,000	**$ 1,000**	
44	101-36100	SPECIALS COLLECTED BY COUNTY	$ 5,653	$ 3,862	$ 1,091	**$ 5,500**	$ 1,917	34.85%	$ 3,583	**$ 5,000**	Based on 2020 first half collections
45	101-36210	INTEREST EARNED	$ 9,502	$ 17,749	$ 48,246	**$ 17,500**	$ 56,804	324.60%	$ (39,304)	**$ 17,500**	Interest is allocated at year end
46	101-36234	BEAUTIFICATION DONATIONS			$ 10,750	**$ 5,000**	$ 6,300	126.00%	$ (1,300)	**$ 6,000**	Expense 101-42350-215 (was beautification)
47	101-36242	NITE TO UNITE DONATIONS	$ -	$ 6,000	$ 8,000	**$ 8,000**	$ 5,000	62.50%	$ 3,000	**$ 8,000**	Expected donations (off sets Expenses)
48	101-39000	TRANSFER FROM EDA	$ 49,500	$ 45,000	$ 45,000	**$ 40,000**	$ 27,500	68.75%	$ 12,500	**$ 40,000**	Staff, bldg maintenance, office equipment, insurance
49	101-39000	TRANSFER FROM CABLE FUND	$ -	$ 7,500	$ 10,000	**$ 10,000**		0.00%	$ 10,000	**$ -**	No longer supported by Cable Fund
50	101-39301	EXCESS TIF REVENUES	$ 27,800	$ 23,218	$ 19,049	**$ 25,000**	$ 3,282	13.13%	$ 21,718	**$ 7,000**	Based on 2020 first half collections
51	101-25500	**Use of Fund Balance**				$ 33,328				**$ -**	
53			**$ 2,543,082**	**$ 2,663,037**	**$ 2,727,021**	**$ 2,813,266**	**$ 985,201**	**35.02%**	**$ 1,794,737**	**$ 2,951,219**	
55		Non-Tax Levy Revenue	$ 1,114,638	$ 1,227,083	$ 1,269,656	**$ 1,240,688**				**$ 1,144,983**	**7.71% revenue decrease 2020 to 2021 (non-tax levy)**
56						**$ 1,539,250**				**$ 1,806,236**	**17.35% tax levy increase 2020 to 2021**
57										$ 2,951,219	
59											**UPDATED 8/25/20 RG**

City of Osseo

Schedule of General Property Tax Levies

Actual for the years ended December 31, 2012 thru 2020 and projected 2021

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	**Actual 2020**	**Proposed Tax Levy 2021**	**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**	**1,806,236**	**$ 266,986**	17.35%
Property Taxes Levied for Debt Service												
New Debt Levies - (None included)	-	-	-	-	-							
2003C Refunding Bonds - Fund 325	17,539	17,144	-	-	-							
2009 Central Avenue - Fund 365	133,807	187,094	187,094	187,094	187,094	105,000	105,000	110,000	**110,000**	**115,000**	**5,000**	4.55%
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**	**(5,467)**	-6.25%
Total Debt Service Levies	360,915	406,279	396,800	388,022	399,366	285,562	288,275	298,241	**197,445**	**196,978**	**(467)**	-0.24%
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**	**2,003,214**	**266,519**	15.35%
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)**	**(299,500)**	**(10,380)**	3.59%
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**	**1,703,714**	**$ 256,139**	17.69%
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**	**63,851**	**$ 3,041**	5.00%
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**	**3,792,243**	**180,583**	5.00%
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**	**3,856,094**	**$ 183,624**	5.00%
Less Fiscal Disparities	(489,140)	(476,704)	(432,119)	(431,688)	(426,038)	(434,573)	(417,754)	(464,328)	**(499,178)**	**(524,137)**	**(24,959)**	5.00%
Less Tax Increment Valuation	(506,117)	(386,799)	(356,275)	(250,959)	(364,533)	(506,877)	(518,193)	(588,064)	**(665,089)**	**(665,089)**	**-**	0.00%
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**	**2,666,868**	**$ 158,665**	6.33%
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%**	**63.88%**	**6.17%**	10.69%
% Increase in Tax Capacity Rate		13.224%	-0.461%	-5.267%	-2.638%	-2.696%	-8.609%	-4.970%	**-2.295%**	**6.171%**	**8.47%**	
Capital Reserves												
Streets	319,972	463,440	416,235	405,698	446,267	459,030	340,050	332,160	**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**	**-**	
Facilities	46,090	-	52,688	72,446	79,691	87,660	123,675	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**	**-**	
Capital Financing From Gen. Fund	462,851	493,440	526,880	579,568	637,525	$ 669,400	$ 625,870	625,870	**565,870**	**625,870**	**$ 60,000**	

2021 Tax Levy assumes a 5% increase in property values. We do not have the 2021 information yet but will have it very soon. AS OF 8/25/2020

The 2021 General Fund tax levy amount is linked to the revenue summary so it will update automatically.