



Osseo City Council

AGENDA

WORK SESSION
Monday, November 30, 2020
6:30 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 City Budget and Capital Improvement Plan (CIP)
5. **Adjournment**



City of Osseo City Council Work Session Meeting Item

Agenda Item: Discuss 2021 City Budget and Capital Improvement Plan (CIP)

Meeting Date: November 30, 2020

Prepared by: Riley Grams, City Administrator

Attachments:

- General Property Tax Levy Worksheet
- General Fund Expenditures Summary
- General Fund Expenditures Detail
- General Fund Revenue
- Sample Property Tax Statements for 2021
- CIP Equipment Fund
- CIP Facilities Fund
- CIP Parks Fund
- CIP Cable Fund
- CIP Streets Fund

Background:

The purpose of this final work session meeting of the year is to give Councilmembers one more look at the budget and CIP documents prior to going to the final meeting of the year for approval (December 14). Obviously, this past year has been difficult for everyone. We certainly see some of the impacts in our expenditures and revenue budgets for 2021. Staff has worked hard over the last few months to shape the budget to get it to a responsible and logical point, given the external circumstances. Staff has met with the Budget and Finance Committee on November 23 to include any final recommendations into this final draft of the budget. I believe this budget, save for any final Council recommendations, is ready for final approval on December 14. As you can see, Staff has removed \$61,143 from expenditures, added \$34,277 to revenue when compared to the preliminarily approved budget back in September. The net effect is a grand total of about \$95,420 less that the City will be asking from property owners when compared to the initial preliminary budget. In the end, this budget shows yet another decrease in the City's effective tax rate again for next year, dropping by 0.04% to 57.67%. This would be the eighth year in the row that the City has been able to reduce the tax rate (which, not coincidentally, is when I was first hired by the City – eight years ago in 2012).

Expenditures Budget

There are several key changes in the expenditures budget that I would like to highlight. The Council pay was held flat for next year, which is the recommendation of the Budget and Finance Committee (in particular, Councilmember Johnson). Staff did not make this recommendation. There is an increase in the Council training budget, noting that we will have a new Councilmember next year. The Council should conduct some sort of Council retreat or learning session early in the new year. All staff salaries have been updated to reflect the results of the merit-based performance evaluations. Additionally, all full-time and part-time staff cost of living adjustments (COLA) have been locked in at 2%. The current MN CPI shows an increase of 1.9% over the last two months, and an overall increase of 2.1% since last year.

Staff health insurance numbers have also been updated. Initially, we budgeted for a 10% increase and in the end, health insurance will increase 9.7% heading into 2021. So not much difference there. We also had some staff members change their insurance plans (most went from single coverage to family coverage) which increases the City's cost for health insurance overall. The voluntary payment from the City to the Osseo Fire Department Relief Association (\$5,000) is still included in this budget, as that was the direction given to staff when we approved the preliminary budget. While a voluntary payment is not necessarily required in 2021, any amount included will be appreciated and will also reduce the future required payment amount.

Assuming the Council approves the CardX system (which passes on credit card payment fees to the user) the City can remove \$6,600 from the expenditures budget in merchant fees. Those amounts have been removed from this budget. With the Council recently opting to not lease a warming house this year, the City is able to save approximately \$5,000 by not leasing the warming house or hiring rink attendants.

The Budget and Finance Committee had some long discussions about the Community Center usage, as well as youth and teen recreation for 2021. The Committee noted that events will likely be impacted well into 2021 due to the on-going pandemic. Because of this, the Committee opted to recommend reducing the Community Center expenditures by 50% for 2021 (which includes staff time, cleaning services and carpet cleaning, and operations). This also includes adult recreation (Yoga and Jazzercise) and Seniors expenditures. The Committee also recommended reducing the Youth and Teen Recreation budget by 50%, noting that participation and numbers will likely be restricted in 2021. The good news is that for Youth and Teen Recreation, the revenue collected by those programs offsets the cost of operating the programs. The revenue side of the budget also reflects a 50% reduction for Youth and Teen Recreation. If we get to the spring and summer and things are looking better, we can simply take on more expenditures because the additional revenue will offset that increase.

Finally, the CIP transfer was held flat again this year. As the Council will recall, last year we reduced the CIP transfer by \$60,000 to help offset the cost of adding a sixth full time Police Officer. Typically, you would bring that transfer number back up, but given the budget crunch we are in, it did not seem like the right time to bring that back up. The good news is that the CIP Streets Fund will be able to withstand a reduction of \$60,000 again this year due to the fact that the Council effectively postponed the 2021 alley project (and thus, the first year of projected bond payment). However, the Council needs to be aware that at some point, the CIP transfer will need to be brought back up, and there likely will not be any magic tricks we can pull to really offset that increase. One thing that both Financial Consultant Gary Groen and I have vowed to do this winter/spring is to reexamine the overall CIP transfer number that comes out of the general fund each year. Many current Councilmembers may recall that about 8-10 years ago the Council made a wise financial decision to start putting money into the City's CIP funds, selecting the amount to cover LGA if that ever were to go away, so that the City could have at least one year of funds to cover costs. It is a good time to reexamine that amount to make sure we are shifting the proper amount of money to the CIP funds to cover capital expenses. Gary and I will examine that this winter/spring and provide a recommendation to the Council at the beginning of the budget cycle in 2021.

Overall, the expenditures side of the budget increased from 2020 to 2021 by only \$29,402 (a 1.05% increase). The Council should discuss the expenditures budget and direct Staff accordingly.

Revenue Budget

There are a few modest revenue changes to touch on. The revenue budget has reflected the 50% reduction for Community Center activities, as well as Youth and Teen Recreation events. Ehlers calculated a more precise number for us regarding the excess TIF amount, so that has been updated. We received some better Police Aid figures for this year and the projection for next year, so that line item has been updated as well. And finally, we reviewed the revenue budget and adjusted line items as necessary to reflect the Council's desire to be a little less conservative overall.

Overall, the revenue side of the budget decreased from 2020 to 2021 by \$53,756 (a 4.22% decrease). However, the number is a little bit misleading because it includes the \$33,328 in general fund balance the Council approved last

year to zero out the levy increase for 2020. Since we are not proposing the inclusion of fund balance monies this year, it shows as a “loss” of revenue when you calculate everything. If you simply remove that from the equation, a “truer” revenue decrease from 2020 to 2021 is \$20,428 (a 1.65% decrease).

Also, Council should be aware that the debt services levy will again be reduced by \$100,000 because of shifting cash from the utility funds to help pay down the bonds for the Public Works building. You will recall that we approved that decision last year, and this will be the final year that we do that. The Council should discuss the revenue budget and direct Staff accordingly.

Here are some final figures comparing the 2020 and 2021 budgets:

	2020 Budget	2021 Proposed Budget	Proposed Increase or (Decrease)	Percent Change
Expenditures	\$2,813,266	\$2,842,668	+ \$29,403	+ 1.05%
Revenue	\$1,274,016	\$1,220,260	(\$53,756)	(4.22%)
General Fund Tax Levy	\$1,539,250	\$1,622,408	+ \$83,158	+ 5.4%
Debt Services Total	\$197,445	\$191,978	(\$5,467)	(2.77%)
Net Taxes Total	\$1,447,575	\$1,525,060	+ \$77,485	+ 5.35%
Local Tax Rate	57.71%	57.67%	(0.04%)	(0.07%)

Capital Improvement Plan (CIP)

I met with each Department Head member to get an update on equipment and facilities needs for 2021 and beyond. Several changes have been instituted into the CIP documents, which are attached for your review. As I mentioned previously, Gary and I plan to examine the entire CIP program to determine an updated CIP transfer amount moving forward. It has been approximately 8-10 years since the Council adopted this internal policy, and it's a good time to review that information to make sure we are accurately budgeting for the capital expenditure needs of the City. The Council should discuss any changes to the CIP documents and direct Staff accordingly. The CIP will also be on the December 14 budget for approval heading into 2021.

Recommendation/Action Requested:

Staff recommends the City Council discuss the final draft of the 2021 budget, and the CIP documents, and direct Staff accordingly.

Next Step:

Any Council recommendations will be included in the budget which will then go on the December 14, 2020 agenda.

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	1,622,408	\$ 83,158	5.40%
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	110,000	-	0.00%
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	191,978	(5,467)	-2.77%
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	1,814,386	77,691	4.47%
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)	(206)	0.07%
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	1,525,060	\$ 77,485	5.35%
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	\$ 5,151	8.47%
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	250,445	6.93%
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	\$ 255,596	6.96%
Less Fiscal Disparities	(489,140)	(476,704)	(432,119)	(431,688)	(426,038)	(434,573)	(417,754)	(464,328)	(499,178)	(543,750)	(44,572)	8.93%
Less Tax Increment Valuation	(506,117)	(386,799)	(356,275)	(250,959)	(364,533)	(506,877)	(518,193)	(588,064)	(665,089)	(740,043)	(74,954)	11.27%
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	\$ 136,070	5.42%
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%	57.67%	-0.04%	-0.07%
% Increase in Tax Capacity Rate		13.224%	-0.461%	-5.267%	-2.638%	-2.696%	-8.609%	-4.970%	-2.295%	-0.040%	2.26%	
Capital Reserves												
Streets	319,972	463,440	416,235	405,698	446,267	459,030	340,050	332,160	272,160	272,160	-	
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	565,870	\$ -	

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.

<div> <div>City of Osseo</div> <div>General Fund Expenditures Budget Summarized</div> <div>For the Year 2020</div> </div>											
	2017 Actual	2018 Actual	2019 Actual	2020				2021 PROPOSED	Increase (Decrease)	Increase (Decrease)	
DIVISION				BUDGET	YTD	BALANCE	% of Budget	BUDGET	VS. 2020		
Mayor and Council	\$ 26,315	\$ 30,112	\$ 40,957	\$ 43,789	\$ 29,002	\$ 14,787	66.23%	\$ 40,232	\$ (3,557)		-8.12%
Administration	322,051	368,679	361,428	360,390	266,816	93,574	74.04%	367,252	6,862		1.90%
Elections	960	7,594	1,364	9,180	5,316	3,864	57.91%	1,417	(7,764)		-84.57%
Legal Services	34,623	39,707	53,002	45,500	31,692	13,808	69.65%	45,500	-		0.00%
IT Services	22,950	16,020	18,860	32,030	37,083	(5,053)	115.78%	51,730	19,700		61.50%
Financial Services	14,194	17,662	18,958	16,350	17,126	(776)	104.74%	17,090	740		4.53%
Planning & Zoning	62,943	81,988	86,369	101,151	56,884	44,266	56.24%	98,906	(2,245)		-2.22%
City Hall Campus	69,276	74,916	86,515	84,481	77,887	6,594	92.20%	92,733	8,252		9.77%
Community Center	11,521	9,935	10,297	16,655	7,194	9,461	43.19%	11,012	(5,644)		-33.88%
Total General Government	\$ 564,833	\$ 646,613	\$ 677,750	\$ 709,526	\$ 529,000	\$ 180,526	74.56%	\$ 725,871	\$ 16,346		2.30%
Police	\$ 723,002	\$ 782,577	\$ 874,370	\$ 1,010,978	\$ 808,097	\$ 202,882	79.93%	\$ 1,035,894	\$ 24,916		2.46%
Inspections			\$ 44,202	\$ 34,450	\$ 29,691	\$ 4,759	86.19%	\$ 30,400	\$ (4,050)		-11.76%
Fire	\$ 138,695	\$ 138,480	\$ 155,347	153,518	74,885	78,633	48.78%	157,427	3,909		2.55%
Total Public Safety	\$ 861,697	\$ 921,057	\$ 1,073,919	\$ 1,198,947	\$ 912,672	\$ 286,274	76.12%	\$ 1,223,721	\$ 24,775		2.07%
Public Works	\$ 139,919	\$ 187,479	\$ 194,258	\$ 193,518	\$ 160,509	\$ 33,009	82.94%	\$ 200,207	\$ 6,689		3.46%
Total Public Works	\$ 139,919	\$ 187,479	\$ 194,258	\$ 193,518	\$ 160,509	33,009	82.94%	\$ 200,207	\$ 6,689		3.46%
Parks	\$ 56,810	\$ 76,469	\$ 89,315	\$ 93,184	77,380	\$ 15,804	83.04%	\$ 90,314	\$ (2,870)		-3.08%
Recreation	25,621	31,592	27,674	32,221	7,133	25,088	22.14%	16,685	(15,537)		-48.22%
Total Parks/Recreation	\$ 82,431	\$ 108,061	\$ 116,990	\$ 125,405	84,513	\$ 40,892	67.39%	\$ 106,998	\$ (18,407)		-14.68%
Contingency	\$ 10,013	\$ 10,698	\$ 460	\$ 20,000	-	\$ 20,000	0.00%	\$ 20,000	\$ -		0.00%
General Fund Operations	\$ 1,658,894	\$ 1,873,908	\$ 2,063,376	\$ 2,247,396	\$ 1,686,694	\$ 560,702	75.05%	\$ 2,276,798	\$ 29,403		1.31%
Transfer for Improvements	\$ 669,400	\$ 652,870	\$ 625,870	\$ 565,870	\$ 282,935	\$ 282,935	50.00%	\$ 565,870	\$ -		0.00%
Total General Expenditures	\$ 2,328,294	\$ 2,526,778	\$ 2,689,246	\$ 2,813,266	\$ 1,969,629	\$ 843,637	70.01%	\$ 2,842,668	\$ 29,403		1.05%

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 2021														
4												Note: Accounts indicating an "A" are allocatable to enterprise funds			
5			2017	2018	2019		2020					2021 PROPOSED			
6	ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	10/31/2020	% of Budget	Remaining		Amount		Notes	
7															
8	MAYOR AND COUNCIL														
9	101-41000-106	PART TIME WAGES	\$ 13,200	\$ 13,200	\$ 19,145		\$ 19,000	\$ 15,833	83.33%	\$ 3,167		\$ 19,000		Council pay review every odd year. Most communities froze Council pay increases.	
10	101-41000-125	EMPLOYER FICA CONTRIBUTION	\$ 995	\$ 1,010	\$ 1,454		\$ 1,454	\$ 1,211	83.32%	\$ 243		\$ 1,454		7.65%	
11	101-41000-139	WORK COMP INSURANCE	\$ 52	\$ 50	\$ 88		\$ 85	\$ 84	98.28%	\$ 1		\$ 92		LMCIT recommended to budget for a 10% increase	
12	101-41000-211	OPERATIONS	\$ 916	\$ 722	\$ 236		\$ 750	\$ 457	60.93%	\$ 293		\$ 750		Chamber supplies, Council supplies	
13	101-41000-218	UNIFORMS/APPAREL	\$ 120	\$ 32	\$ 60		\$ 300	\$ -	0.00%	\$ 300		\$ 300		\$60 per Councilmember	
14	101-41000-255	DUES/MEMBERSHIPS	\$ 4,161	\$ 4,291	\$ 6,484		\$ 4,700	\$ 4,677	99.51%	\$ 23		\$ 4,636		LMC (3150), Metro Cities (1256), West Metro Mayors (30), NW League of Muni (200)	
15	101-41000-260	REGISTRATION/TRAINING/TRAVEL	\$ 899	\$ 680	\$ 6,314		\$ 2,500	\$ 275	11.00%	\$ 2,225		\$ 4,000		Council training and travel (new Councilmember in 2021)	
16	101-41000-307	RECORDING SERVICES	\$ 5,973	\$ 10,127	\$ 7,177		\$ 15,000	\$ 6,465	43.10%	\$ 8,535		\$ 10,000		Meeting minutes, codfying, CCX televing, recording	
17		TOTAL	\$ 26,315	\$ 30,112	\$ 40,957		\$ 43,789	\$ 29,002	66.23%	\$ 14,787		\$ 40,232		-8.12%	
18															
19	ADMINISTRATION														
20	101-41110-101	FULL TIME WAGES	\$ 194,230	\$ 199,881	\$ 228,459		\$ 218,643	\$ 195,579	89.45%	\$ 23,064		\$ 225,855	A	Variable merit increase plus 2% COLA (30% of wages allocated to enterprise funds)	
21	101-41110-124	PERA CONTRIBUTION	\$ 15,690	\$ 14,650	\$ 16,746		\$ 16,398	\$ 14,209	86.65%	\$ 2,189		\$ 17,388	A	7.50%	
22	101-41110-125	EMPLOYER FICA CONTRIBUTION	\$ 11,387	\$ 16,105	\$ 17,924		\$ 17,184	\$ 14,652	85.27%	\$ 2,532		\$ 17,736	A	11.00%	
23	101-41110-130	MED/DEN/LIFE/LTD INSURANCE	\$ 26,969	\$ 19,310	\$ 16,761		\$ 14,940	\$ 13,989	93.63%	\$ 951		\$ 15,929	A	Estimated medical and dental insurance for employees (10% increase)	
24	101-41110-135	CELL/TRAVEL/INSURANCE ALLOW	\$ 5,355	\$ 4,620	\$ 4,620		\$ 4,750	\$ 5,307	111.73%	\$ (557)		\$ 5,985	A	Allowances and health insruance stipends for employees	
25	101-41110-139	WORK COMP INSURANCE	\$ 966	\$ 1,103	\$ 951		\$ 1,425	\$ 1,135	79.64%	\$ 290		\$ 1,783	A	LMCIT recommended to budget for a 10% increase	
26	101-41110-201	OFFICE SUPPLIES	\$ 2,383	\$ 2,155	\$ 1,205		\$ 2,250	\$ 1,993	88.58%	\$ 257		\$ 2,500	A		
27	101-41110-211	OPERATIONS	\$ 1,705	\$ 1,790	\$ 3,470		\$ 2,000	\$ 1,543	77.15%	\$ 457		\$ 1,600	A	Water cooler and copier (1600)	
28	101-41110-218	UNIFORMS/APPARAL	\$ 180	\$ 60	\$ 31		\$ 300	\$ -	0.00%	\$ 300		\$ 300	A	\$60 per Staff member (5)	
29	101-41110-255	DUES/MEMBERSHIPS	\$ 1,147	\$ 1,275	\$ 1,731		\$ 2,000	\$ 1,748	87.41%	\$ 252		\$ 1,750		ICMA, GFOA, MCFOA, MAMA, MCMA (most paid at beginning of year)	
30	101-41110-260	REGISTRATION/TRAINING/TRAVEL	\$ 4,229	\$ 5,207	\$ 6,154		\$ 14,000	\$ 1,779	12.71%	\$ 12,221		\$ 10,000		ICMA, GFOA, MCFOA, MCMA Conferences (down in 2020 due to no travel with COVID) Reduced for 2021	
31	101-41110-308	PROPERTY ASSESSING	\$ 25,945	\$ 25,904	\$ 29,093		\$ 29,000	\$ 894	3.08%	\$ 28,106		\$ 31,000		Agreement with Hennepin County (2017-2021), levying, open book meeting	
32	101-41110-310	OTHER PROFESSIONAL SERVICES	\$ 2,294	\$ 107	\$ 9,426		\$ 500	\$ 285	57.00%	\$ 215		\$ 500		Misc. Engineering or other non-finance related consulting	
33	101-41110-311	RENTAL INSPECTION PROGRAM	\$ 14,120	\$ 16,274	\$ 7,988		\$ 16,500	\$ 1,739	10.54%	\$ 14,761		\$ 19,800		Roger Lenz Consulting (60% of total revenue)	
34	101-41110-321	TELECOMMUNICATIONS	\$ 668	\$ 567	\$ 609		\$ 650	\$ 382	58.77%	\$ 268		\$ 525		City Administrator cell phone (43.75/mo)	
35	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)	
36	101-41110-351	PRINTING/PUBLISHING	\$ 8,842	\$ 13,785	\$ 8,939		\$ 13,000	\$ 7,285	56.04%	\$ 5,715		\$ 10,000	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	\$ 63	\$ 144		\$ 150	\$ 73	48.67%	\$ 77		\$ 77		5% increase of YTD amount	
39	101-41110-384	RECYCLE/ORGANICS	\$ 1,061	\$ 1,490	\$ 2,172		\$ 2,200	\$ 1,255	57.05%	\$ 945		\$ -		Moved to the Community Fund for 2021	
40	101-41110-410	LEASES/RENTALS	\$ 1,644	\$ 1,679	\$ 1,684		\$ 2,000	\$ 1,241	62.05%	\$ 759		\$ 2,000	A	Lease for copier, postage machine, and water cooler	
41		TOTAL	\$ 322,051	\$ 327,459	\$ 361,428		\$ 360,390	\$ 266,816	74.04%	\$ 93,574		\$ 367,252		1.90%	
42															
43	ELECTIONS														
44	101-41410-106	WAGES - JUDGES	\$ -	\$ 3,353			\$ 3,500	\$ 3,310	94.57%	\$ 190		\$ -		Wages: 9.65/hr and 10.65/hr (Includes City Clerk OT)	
45		WAGES - CLERK		\$ 1,262	\$ 41		\$ 1,500	\$ -	0.00%	\$ 1,500		\$ -		Clerk & PW Time for Elections	
46	101-41410-124	EMPLOYER PERA EXPENSE		\$ 54	\$ 3		\$ 75	\$ 90	120.00%	\$ (15)		\$ -		City Clerk	
47	101-41410-125	EMPLOYER FICA EXPENSE		\$ 81	\$ 3		\$ 90	\$ 86	95.56%	\$ 4		\$ -		City Clerk	
48	101-41410-139	WORK COMP INSURANCE	\$ 5	\$ 10	\$ (3)		\$ 15	\$ -	0.00%	\$ 15		\$ 17		Election Judges only	
49	101-41410-211	OPERATIONS	\$ 955	\$ 2,833	\$ 1,320		\$ 4,000	\$ 1,830	45.75%	\$ 2,170		\$ 1,400		Election machine maintenace contract, publishing, newsletter, etc (maintenance in off yrs)	
50		TOTAL	\$ 960	\$ 7,594	\$ 1,364		\$ 9,180	\$ 5,316	57.91%	\$ 3,864		\$ 1,417		-84.57%	
51															
52	LEGAL														
53	101-41500-211	LEGAL EXPENSES	\$ 727	\$ 1,103	\$ 1,164		\$ 1,000	\$ 816	81.60%	\$ 184		\$ 1,000		Mileage, copying, postage, fees	
54	101-41500-304	LEGAL SERVICES - CIVIL	\$ 21,896	\$ 25,812	\$ 35,628		\$ 30,000	\$ 20,076	66.92%	\$ 9,924		\$ 30,000		Kennedy Graven retainer (33K/yr less EDA and special projects), Ordinance updates	
55	101-41500-306	LEGAL SERVICES - PROSECUTION	\$ 12,000	\$ 12,792	\$ 16,210		\$ 14,500	\$ 10,800	74.48%	\$ 3,700		\$ 14,500		Tallen Baertschi retainer (slight increase for 2020)	
56		TOTAL	\$ 34,623	\$ 39,707	\$ 53,002		\$ 45,500	\$ 31,692	69.65%	\$ 13,808		\$ 45,500		0.00%	
57															
58	INFORMATION TECHNOLOGY														
59	101-41515-302	IT CONSULTANT	\$ 22,950	\$ 16,020	\$ 18,860		\$ 22,800	\$ 28,396	124.54%	\$ (5,596)		\$ 34,000	A	Element retainer (1900/mo allocated) plus average additional monthly costs	
60	101-41515-309	WEBSITE/EMAIL/LICENSING					\$ 1,230	\$ 1,200	97.56%	\$ 30		\$ 1,230		Hosting costs: 100/mo and Website domain: 30/yr	

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 2021													
4												Note: Accounts indicating an "A" are allocatable to enterprise funds		
5			2017	2018	2019		2020					2021 PROPOSED		
6	ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	10/31/2020	% of Budget	Remaining		Amount		Notes
61	101-41515-309	EMAIL/LICENSING/SECURITY COSTS					\$ 8,000	\$ 7,487	93.59%	\$ 513		\$ 16,500		City-wide email licensing, additional IT security costs per recent tech upgrades
62		TOTAL	\$ 22,950	\$ 16,020	\$ 18,860		\$ 32,030	\$ 37,083	115.78%	\$ (5,596)		\$ 51,730		61.50%
63														
64	FINANCE CONSULTING													
65	101-41550-300	MERCHANT FEES/MISC	\$ -	\$ -	\$ 2,202		\$ -	\$ 2,256	#DIV/0!	\$ (2,256)		\$ -		No fees to the City if CardX is approved
66	101-41550-300	ACTUARY SERVICE - CITY	\$ -	\$ 700	\$ 1,000		\$ -	\$ 1,092	#DIV/0!	\$ (1,092)		\$ -	A	In Fire Department budget
67	101-41550-309	FINANCE SOFTWARE					\$ 700	\$ 1,070	152.86%			\$ 1,200		Budgeted for full year of Banyon for 2021 (Tyler first year annual costs included in Utility Bond)
68	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)
69	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)
70		TOTAL	\$ 14,194	\$ 17,662	\$ 18,958		\$ 16,350	\$ 17,126	104.74%	\$ (406)		\$ 17,090		4.53%

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 2021													
4												Note: Accounts indicating an "A" are allocatable to enterprise funds		
5			2017	2018	2019		2020					2021 PROPOSED		
6	ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	10/31/2020	% of Budget	Remaining		Amount		Notes
71														
72	PLANNING AND ZONING													
73	101-41650-101	FULL TIME WAGES	\$ 46,997	\$ 61,079	\$ 63,571		\$ 66,961	\$ 28,046	41.88%	\$ 38,915		\$ 67,808		Variable merit increase plus 2% COLA
74	101-41650-106	PART TIME WAGES	\$ 555	\$ 2,950	\$ 465		\$ -	\$ -	0.00%	\$ -		\$ 1,260		Planning Commission meeting stipends
75	101-41650-124	PERA CONTRIBUTION	\$ 3,525	\$ 4,581	\$ 4,756		\$ 5,022	\$ 2,116	42.13%	\$ 2,906		\$ 5,086		7.50%
76	101-41650-125	FICA CONTRIBUTION	\$ 3,959	\$ 5,203	\$ 5,218		\$ 5,540	\$ 2,264	40.86%	\$ 3,276		\$ 5,187		7.65%
77	101-41650-130	MED/DEN/LIFE/LTD INSURANCE	\$ 86	\$ 99	\$ 95		\$ 391	\$ 1,602	409.72%	\$ (1,211)		\$ 7,486		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	\$ 436	99.89%	\$ 0		\$ 480		LMCIT recommended to budget for a 10% increase
80	101-41650-140	UNEMPLOYMENT	\$ 7	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -		\$ -		None expected
81	101-41650-211	OPERATIONS/SUPPLIES	\$ 36	\$ 71	\$ 156		\$ 200	\$ 99	49.50%	\$ 101		\$ 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	\$ 19,837	1322.47%	\$ (18,337)		\$ 1,500	A	Geographic Information System from WSB (50% - other goes to water/sewer)
85	101-41650-307	RECORDING SERVICE	\$ 902	\$ 948	\$ 1,515		\$ 2,000	\$ 934	46.70%	\$ 1,066		\$ 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		\$ 1,000		Comp Plan Amendments
88		TOTAL	\$ 62,943	\$ 81,988	\$ 86,369		\$ 101,151	\$ 56,884	56.24%	\$ 41,355		\$ 98,906		-2.22%
89														
90	CITY HALL CAMPUS													
91	101-41700-211	OPERATIONS	\$ 41	\$ 2,339	\$ 3,460		\$ 1,000	\$ 2,387	238.70%	\$ (1,387)		\$ 750	A	Paper products and misc. supplies
92	101-41700-222	BLDG REPAIR/MAINTENANCE	\$ 7,618	\$ 12,129	\$ 16,230		\$ 15,000	\$ 8,353	55.69%	\$ 6,647		\$ 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	\$ 9,033	138.97%	\$ (2,533)		\$ 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	\$ 10,469	95.17%	\$ 531		\$ 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	\$ 9,603	68.59%	\$ 4,397		\$ 11,000		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	\$ 3,083	49.33%	\$ 3,167		\$ 6,000		
98		TOTAL	\$ 69,276	\$ 74,916	\$ 86,515		\$ 84,481	\$ 77,887	92.19%	\$ 6,594		\$ 92,733		9.77%
99														
100	COMMUNITY CENTER													
101	101-41800-106	PART TIME WAGES	\$ -	\$ -	\$ -		\$ 3,500	\$ 600	17.14%	\$ 2,900		\$ 1,750		Weekend community center rental attendant (50% reduction for 2021)
102	101-41800-124	PERA	\$ -	\$ -	\$ -		\$ -	\$ 45	#DIV/0!	\$ (45)		\$ 131		
103	101-41800-125	FICA	\$ -	\$ -	\$ -		\$ -	\$ 46	#DIV/0!	\$ (46)		\$ 134		
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	\$ 101	4.49%	\$ 2,149		\$ 750		Paper products, lighting, cleaning supplies (50% reduction for 2021)
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	\$ 1,811	69.65%	\$ 789		\$ 1,376		214.27/mo based on square footage (50% reduction for 2021)
108	101-41800-317	CARPET CLEANING	\$ -	\$ -	\$ 1,845		\$ 2,500	\$ 345	13.80%	\$ 2,155		\$ 1,250		Carpet cleaning 6 times per year + misc. (50% reduction for 2021)
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	\$ 2,108	75.29%	\$ 692		\$ 2,500		
111	101-41800-390	GAS - HEATING	\$ 1,242	\$ 1,201	\$ 1,088		\$ 1,500	\$ 677	45.13%	\$ 823		\$ 1,400		
112		TOTAL	\$ 11,521	\$ 9,935	\$ 10,297		\$ 16,655	\$ 7,194	43.19%	\$ 9,461		\$ 11,012		-33.88%
113														
114	POLICE													
115	101-41900-101	FULL TIME WAGES - OFFICERS	\$ 439,661	\$ 451,989	\$ 485,705		\$ 525,076	\$ 460,338	87.67%	\$ 64,738		\$ 560,331		Per Police Union contract
116	101-41900-101	FULL TIME WAGES - NON OFFICERS			\$ 58,705		\$ 59,595	\$ 50,000	83.90%			\$ 62,608		Variable merit increase plus 2% 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	\$ 10,143	28.18%	\$ 25,857		\$ 36,000		
119	101-41900-124	PEPFF CONTRIBUTION (OFFICERS)	\$ 70,866	\$ 76,977	\$ 82,580		\$ 92,939	\$ 82,711	89.00%	\$ 10,228		\$ 99,179		17.70%
120	101-41900-124	PERA CONTRIBUTION (NON OFFICERS)			\$ 4,403		\$ 4,470	\$ 3,500	78.31%	\$ 970		\$ 4,696		7.50%
121	101-41900-125	EMPLOYER FICA CONTRIBUTION (OFFICERS)	\$ 9,544	\$ 8,154	\$ 7,370		\$ 8,478	\$ 5,401	63.71%	\$ 3,077		\$ 8,125		1.45% OFFICER (MEDICARE ONLY)
122	101-41900-125	EMPLOYER FICA CONTRIBUTION (NON OFFICERS)			\$ 4,227		\$ 4,559	\$ 3,500	76.77%	\$ 1,059		\$ 4,790		7.65% - NON OFFICER
123	101-41900-130	MED/DEN/LIFE/LTD/STD INSURANCE	\$ 66,681	\$ 64,304	\$ 74,919		\$ 106,997	\$ 75,753	70.80%	\$ 31,244		\$ 92,543		Includes STD estimate for Chief/Office Manager
124	101-41900-135	CELL/TRAVEL/INSURANCE ALLOW	\$ 4,200	\$ 3,877	\$ 5,977		\$ 5,500	\$ 6,785	123.36%	\$ (1,285)		\$ 8,400		Increased with new FT Officers

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
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2															
3															
4													Note: Accounts indicating an "A" are allocatable to enterprise funds		
5				2017	2018	2019		2020					2021 PROPOSED		
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	10/31/2020	% of Budget	Remaining		Amount		Notes
125	101-41900-139	WORK COMP INSURANCE		\$ 16,188	\$ 11,952	\$ 21,543		\$ 24,539	\$ 30,464	124.14%	\$ (5,925)		\$ 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	\$ 1,660	77.21%	\$ 490		\$ 2,250		Office expenses and logo gear
127	101-41900-202	RECOGNITION/AWARDS		\$ 179	\$ 336	\$ 150		\$ 300	\$ -	0.00%	\$ 300		\$ 250		
128	101-41900-211	OPERATING SUPPLIES		\$ 2,514	\$ 2,602	\$ 4,070		\$ 3,000	\$ 4,828	160.93%	\$ (1,828)		\$ 4,000		Expenses outside the office
129	101-41900-213	OFFICER EQUIPMENT/GEAR		\$ 3,583	\$ 2,818	\$ 5,705		\$ 6,250	\$ 5,446	87.14%	\$ 804		\$ 6,000		Chief and part time uniforms, vests, bike program
130	101-41900-216	SQUAD FUEL		\$ 9,552	\$ 11,099	\$ 10,954		\$ 13,000	\$ 8,860	68.15%	\$ 4,140		\$ 11,000		
131	101-41900-217	SQUAD REPAIRS/MAINTENANCE		\$ 4,147	\$ 5,300	\$ 5,420		\$ 4,500	\$ 5,279	117.31%	\$ (779)		\$ 5,000		
132	101-41900-218	UNIFORM ALLOWANCE		\$ 3,702	\$ 3,434	\$ 3,843		\$ 6,000	\$ 5,284	88.07%	\$ 716		\$ 6,000		Per Police contract (1000 per Officer)
133	101-41900-220	COMMUNICATION RADIO		\$ 10,071	\$ 14,896	\$ 14,154		\$ 14,500	\$ 12,362	85.26%	\$ 2,138		\$ 14,400		Hennepin County (1200/mo)
134	101-41900-255	DUES/MEMBERSHIPS		\$ 865	\$ 1,564	\$ 1,042		\$ 2,500	\$ 1,589	63.56%	\$ 911		\$ 6,500		Chiefs membership, POST certifications
135	101-41900-260	REGISTRATION/TRAINING/TRAVEL		\$ 10,991	\$ 14,740	\$ 14,587		\$ 20,000	\$ 6,365	31.83%	\$ 13,635		\$ 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	\$ 221	110.50%	\$ (21)		\$ 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	\$ 1,146	57.30%	\$ 854		\$ 2,000		Grant writing and towing contract
140	101-41900-314	PAWN TRANSACTION CONSORTIUM		\$ 2,841	\$ 2,742	\$ 2,649		\$ 3,500	\$ 250	7.14%	\$ 3,250		\$ 500		Offset through Pawn Licensing revenue
141	101-41900-316	INCARCERATION SERVICES		\$ 4,209	\$ 7,767	\$ 2,735		\$ 6,000	\$ 3,985	66.42%	\$ 2,015		\$ 5,500		Hennepin County corrections, Hennepin County Sheriff
142	101-41900-317	CLEANING SVC				\$ -		\$ -	\$ 300	#DIV/0!	\$ (300)		\$ 600		Additional Police Department or squad only cleaning
143	101-41900-321	TELECOMMUNICATIONS		\$ 6,000	\$ 5,043	\$ 6,641		\$ 7,700	\$ 4,744	61.61%	\$ 2,956		\$ 7,700		Cell phones (added 6th Officer)
144	101-41900-355	PERSONNEL/RECRUITMENT		\$ 500	\$ 640	\$ 787		\$ 1,200	\$ -	0.00%	\$ 1,200		\$ 500		
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	\$ 640	94.81%	\$ 35		\$ 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	\$ 235	2.94%	\$ 7,765		\$ -		Moved to Community Fund in 2021
150	101-41900-410	LEASES/RENTALS		\$ 929	\$ 891	\$ 1,191		\$ 1,000	\$ 810	81.00%	\$ 190		\$ 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	\$ 808,097	79.93%	\$ 193,287		\$ 1,035,894		2.46%
153															
154	FIRE														
155	101-41920-106	PART TIME WAGES		\$ 53,035	\$ 70,157	\$ 83,011		\$ 70,700	\$ 9,439	13.35%	\$ 61,261		\$ 70,582		Fire Chiefs, Investigators, Inspectors, On-call plus COLA
156	101-41920-123	FIRE RELIEF CONTRIBUTION		\$ 29,217	\$ 17,527	\$ 16,052		\$ 17,500	\$ 20,724	118.42%	\$ (3,224)		\$ 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	\$ 761	13.95%	\$ 4,693		\$ 5,445		7.65%
158	101-41920-135	CELL/TRAVEL/INS ALLOWANCE		\$ 600	\$ 550	\$ 600		\$ 600	\$ 500	83.33%	\$ 100		\$ 600		Fire Chief cell phone
159	101-41920-139	WORK COMP INSURANCE		\$ 4,459	\$ 3,609	\$ 7,464		\$ 7,548	\$ 4,296	56.92%	\$ 3,252		\$ 4,726		Determined by population
160	101-41920-140	UNEMPLOYMENT		\$ 127	\$ 1	\$ 2		\$ -	\$ -	0.00%	\$ -		\$ -		Firefighters no longer on payroll that qualify for unemployment
161	101-41920-211	OPERATING SUPPLIES		\$ 2,475	\$ 1,611	\$ 2,326		\$ 3,000	\$ 1,130	37.67%	\$ 1,870		\$ 2,000		Office, safety, manuals, small equipment
162	101-41920-216	FUEL		\$ 1,166	\$ 1,507	\$ 1,521		\$ 1,500	\$ 1,023	68.20%	\$ 477		\$ 1,250		
163	101-41920-217	VEHICLE REPAIR/MAINTENANCE		\$ 4,626	\$ 3,318	\$ 2,841		\$ 4,000	\$ 3,939	98.48%	\$ 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	\$ 2,284	76.13%	\$ 716		\$ 2,000		Bunker gear replacements moved to Equipment CIP
165	101-41920-220	RADIO COMMUNICATIONS		\$ 10,155	\$ 8,076	\$ 7,775		\$ 9,000	\$ 5,886	65.40%	\$ 3,114		\$ 9,500		Hennepin County information technology (710/mo)
166	101-41920-221	EQUIP REPAIR/MAINTENANCE		\$ 2,231	\$ 4,284	\$ 2,859		\$ 4,000	\$ 4,626	115.65%	\$ (626)		\$ 5,500		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	\$ 1,743	87.15%	\$ 257		\$ 2,000		Training and certifications, Chiefs conference
169	101-41920-261	EDUCATION - STATE AIDED		\$ 7,400	\$ 12,250	\$ 8,653		\$ 17,500	\$ 15,329	87.59%	\$ 2,171		\$ 17,500		State Aid supplemented (award per year in July - est based on current year)
170	101-41920-307	RECORDING SERVICE		\$ -	\$ 39	\$ 128		\$ 150	\$ 221	147.33%	\$ (71)		\$ 200		PSAC meeting minutes (split with Police Dept)
171	101-41920-309	SOFTWARE				\$ -		\$ 2,500	\$ 772	30.88%	\$ 1,728		\$ 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		\$ 2,000		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
176		TOTAL		\$ 138,695	\$ 138,480	\$ 155,347		\$ 153,519	\$ 74,885	48.78%	\$ 78,634		\$ 157,427		2.55%
177															

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2															
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5				2017	2018	2019		2020					2021 PROPOSED		
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	10/31/2020	% of Budget	Remaining		Amount		Notes
178	INSPECTIONS														
179	101-41940-305	BUILDING INSPECTIONS	\$ -	\$ 32,785	\$ 37,753		\$ 26,000	\$ 23,089	88.80%	\$ 2,911		\$ 22,400			32% of Revenue received
180	101-41940-305	ELECTRICAL INSPECTIONS		\$ 8,435	\$ 6,449		\$ 7,200	\$ 4,217	58.57%	\$ 2,983		\$ 8,000			80% of Reveune received
181	101-41940-300	MERCHANT FEES	\$ 544	\$ 1,543	\$ -		\$ 1,250	\$ 2,385	190.80%	\$ (1,135)		\$ -	A		Removed if Council approved CardX services
182		TOTAL	\$ 544	\$ 39,707	\$ 44,202		\$ 34,450	\$ 29,691	86.19%	\$ 4,759		\$ 30,400			-11.76%
183															
184	STREETS AND ALLEYS (40% ALLOCATION)														
185	101-42000-101	FULL TIME WAGES	\$ 60,015	\$ 91,920	\$ 78,835		\$ 84,535	\$ 62,623	74.08%	\$ 21,912		\$ 87,019	A		Variable merit increase plus 2% COLA (30% of wages allocated to enterprise funds)
186	101-42000-106	PART TIME WAGES	\$ 203	\$ 1,474	\$ 1,658		\$ 2,261	\$ 1,006	44.48%	\$ 1,255		\$ 2,306			Snow plow part time help
187	101-42000-124	PERA CONTRIBUTION (FT ONLY)	\$ 4,788	\$ 5,226	\$ 6,007		\$ 6,340	\$ 4,625	72.95%	\$ 1,715		\$ 6,526	A		7.5% (No PERA on payouts)
188	101-42000-125	FICA CONTRIBUTION	\$ 5,504	\$ 7,384	\$ 6,334		\$ 8,728	\$ 4,814	55.16%	\$ 3,914		\$ 6,785	A		7.65%
189	101-42000-130	MED/DEN/LIFE/LTD INSURANCE	\$ 5,929	\$ 3,034	\$ 4,830		\$ 9,744	\$ 10,192	104.59%	\$ (448)		\$ 12,565	A		Includes STD estimate (\$360/Employee)
190	101-42000-135	CELL/TRAVEL/INS ALLOWANCE	\$ 1,680	\$ 1,630	\$ 2,683		\$ 1,680	\$ 1,260	75.00%	\$ 420		\$ 1,680	A		
191	101-42000-139	WORK COMP INSURANCE	\$ 6,442	\$ 5,066	\$ 2,503		\$ 7,016	\$ 3,623	51.64%	\$ 3,393		\$ 8,733	A		
192	101-42000-140	UNEMPLOYMENT	\$ 139	\$ -	\$ 71		\$ 200	\$ 142	71.00%	\$ 58		\$ -			
193	101-42000-211	OPERATIONS	\$ 945	\$ 1,051	\$ 816		\$ 1,000	\$ 1,961	196.10%	\$ (961)		\$ 2,000	A		Shop, office, small equipment, safety
194	101-42000-216	FUEL	\$ 1,833	\$ 2,659	\$ 3,873		\$ 4,000	\$ 1,836	45.90%	\$ 2,164		\$ 2,500	A		
195	101-42000-217	VEHICLE REPAIR/MAINTENANCE	\$ 3,653	\$ 3,078	\$ 1,848		\$ 2,700	\$ 1,127	41.74%	\$ 1,573		\$ 2,500	A		Anything with 4 wheels
196	101-42000-218	UNIFORMS/PROTECTIVE GEAR	\$ 589	\$ 753	\$ 443		\$ 1,200	\$ 684	57.00%	\$ 516		\$ 1,500	A		Steel toe boots, uniforms, hard hats
197	101-42000-220	RADIO COMMUNICATIONS	\$ 271	\$ 452	\$ 451		\$ 500	\$ 180	36.00%	\$ 320		\$ 500	A		Hennepin County information technology
198	101-42000-221	EQUIP REPAIR/MAINTENANCE	\$ 866	\$ 137	\$ 2,645		\$ 1,000	\$ 235	23.50%	\$ 765		\$ 1,000	A		Anything without 4 wheels
199	101-42000-222	BUILDING REPAIR/MAINTENANCE	\$ 759	\$ 1,691	\$ 1,076		\$ 1,500	\$ 2,769	184.60%	\$ (1,269)		\$ 2,000	A		
200	101 42000 224	STREET MAINTENANCE/SIGNAGE	\$ 3,457	\$ 2,953	\$ 4,915		\$ 4,000	\$ 3,544	88.60%	\$ 456		\$ 4,500			Traffic sign replacement project (2019-2021)
201	101-42000-226	TRAFFIC SIGNALS/STREET LIGHTING	\$ 25,852	\$ 24,726	\$ 21,953		\$ 26,000	\$ 19,332	74.35%	\$ 6,668		\$ 24,000			
202	101-42000-250	SNOW MANAGEMENT	\$ 9,649	\$ 23,743	\$ 44,905		\$ 20,000	\$ 30,865	154.33%	\$ (10,865)		\$ 22,000			
203	101-42000-260	EDUCATION/MEETINGS/TRAVEL	\$ 75	\$ 90	\$ -		\$ 1,000	\$ 950	95.00%	\$ 50		\$ 2,000			
204	101-42000-310	OTHER PROFESSIONAL SVCS	\$ -	\$ 1,574	\$ -		\$ 500	\$ 200	40.00%	\$ 300		\$ 500			Misc. Engineering
205	101-42000-321	TELECOMMUNICATIONS	\$ 1,655	\$ 1,477	\$ 1,495		\$ 1,500	\$ 2,085	139.00%	\$ (585)		\$ 1,700	A		
206	101-42000-355	PERSONNEL/RECRUITMENT	\$ -	\$ 1,088	\$ 22		\$ -	\$ 228	#DIV/0!	\$ (228)		\$ -			
207	101-42000-375	PROPERTY/LIABILITY INSURANCE	\$ 2,124	\$ 2,445	\$ 2,489		\$ 2,564	\$ 2,705	105.50%	\$ (141)		\$ 2,976	A		10% increase
208	101-42000 376	AUTO INSURANCE	\$ 1,252	\$ 1,184	\$ 1,667		\$ 1,750	\$ 1,016	58.05%	\$ 734		\$ 1,118	A		10% increase
209	101-42000-380	ELECTRIC	\$ 1,517	\$ 1,432	\$ 1,357		\$ 1,400	\$ 1,522	108.71%	\$ (122)		\$ 1,400	A		
210	101-42000-384	WASTE REMOVAL	\$ -	\$ -	\$ -		\$ 200	\$ -	0.00%	\$ 200		\$ 200			
211	101-42000-390	GAS - HEATING	\$ 724	\$ 1,056	\$ 381		\$ 1,200	\$ 605	50.42%	\$ 595		\$ 1,200	A		
212	101-42000-410	LEASES AND RENTALS		\$ 156	\$ 1,001		\$ 1,000	\$ 380	38.00%	\$ 620		\$ 1,000	A		New: Copier/fax machine (75/mo)
213		TOTAL	\$ 139,919	\$ 187,479	\$ 194,258		\$ 193,518	\$ 160,509	82.94%	\$ 33,010		\$ 200,207			3.46%
214															
215	RECREATION														
216	101-42300-106	PART TIME WAGES - ADULT PROGRAM	\$ 2,359	\$ 2,320	\$ 2,728		\$ 2,217	\$ 1,000	45.11%	\$ 1,217		\$ 1,131			Reduced by 50% in 2021
217	101-42300-125	EMPLOYER FICA CONTRIBUTION	\$ 180	\$ 196	\$ 208		\$ 137	\$ 77	56.20%	\$ 60		\$ 86			
218	101-42300-139	WORK COMP INSURANCE	\$ 79	\$ 55	\$ 72		\$ 268	\$ 97	36.14%	\$ 171		\$ 107			5.6% increase of YTD premium
219	101-42300-312	ADULT PROGRAMMING	\$ 7,458	\$ 7,070	\$ 6,620		\$ 7,500	\$ 3,289	43.85%	\$ 4,211		\$ 3,750			Yoga, Jazzercise, Step to It (Reduced by 50% in 2021)
220	101-42301-312	YOUTH PROGRAMMING	\$ 6,393	\$ 13,366	\$ 10,051		\$ 13,000	\$ 72	0.55%	\$ 12,928		\$ 6,500			All youth programming (youth and teen) Assuming half size classes in 2021 (Reveunue also reduced)
221	101-42302-106	PART TIME WAGES - SENIOR COORDINATOR	\$ 7,588	\$ 7,262	\$ 6,297		\$ 7,415	\$ 1,724	23.25%	\$ 5,691		\$ 3,782			Reduced by 50% in 2021
222	101-42302-124	PERA CONTRIBUTION	\$ 537	\$ 468	\$ 472		\$ 556	\$ 129	23.20%	\$ 427		\$ 284			7.50%
223	101-42302-125	EMPLOYER FICA CONTRIBUTION	\$ 581	\$ 520	\$ 481		\$ 460	\$ 132	28.70%	\$ 328		\$ 289			7.65%
224	101-42302-139	WORK COMP INSURANCE	\$ 79	\$ 125	\$ 154		\$ 168	\$ 233	138.69%	\$ (65)		\$ 256			
225	101-42302-312	SENIOR PROGRAMMING	\$ 367	\$ 209	\$ 589		\$ 500	\$ 380	76.00%	\$ 120		\$ 500			Gaming supplies
226		TOTAL	\$ 9,152	\$ 8,585	\$ 27,674		\$ 32,221	\$ 7,133	22.14%	\$ 25,088		\$ 16,685			-48.22%
227															
228	PARKS (10% ALLOCATION)														
229	101-42350-101	FULL TIME	\$ 19,561	\$ 22,492	\$ 20,130		\$ 21,134	\$ 15,855	75.02%	\$ 5,279		\$ 21,755	A		10% of Public Works gross wages
230	101-42350-106	PART TIME	\$ 2,310	\$ 1,675	\$ 7,607		\$ 9,340	\$ 8,621	92.30%	\$ 719		\$ 6,027			Summer part time help (5670) + 2% COLA increase (Removed rink attendants for 2021)
231	101-42350-124	PERA CONTRIBUTIONS	\$ 2,835	\$ 1,508	\$ 1,443		\$ 1,585	\$ 1,262	79.68%	\$ 323		\$ 1,632	A		7.50% B:\Budget 2021\2021 Budget for Nov 30 Work Session

	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 2021														
4													Note: Accounts indicating an "A" are allocatable to enterprise funds		
5				2017	2018	2019		2020					2021 PROPOSED		
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	10/31/2020	% of Budget	Remaining		Amount		Notes
232	101-42350-125	EMPLOYER FICA EXPENSE	\$ 1,664	\$ 1,905	\$ 2,041		\$ 2,331	\$ 1,985	85.15%	\$ 346		\$ 1,696	A	7.65%	
233	101-42350-130	MED/DEN/LIFE/LTD INSURANCE	\$ 1,515	\$ 872	\$ 1,261		\$ 2,436	\$ 1,820	74.71%	\$ 616		\$ 3,141	A	Includes STD estimate (\$360/Employee)	
234	101-42350-135	CELL/TRAVEL/INSURANCE ALLOW	\$ 420	\$ 682	\$ 632		\$ 420	\$ 355	84.52%	\$ 65		\$ 420	A		
235	101-42350-139	WORK COMP INSURANCE	\$ 2,243	\$ 1,187	\$ 2,644		\$ 2,155	\$ 3,551	164.80%	\$ (1,396)		\$ 3,906	A		
236	101-42350-211	PARK OPERATIONS	\$ 2,024	\$ 3,485	\$ 7,099		\$ 3,500	\$ 3,143	89.80%	\$ 357		\$ 2,500	A		
237	101-42350-212	GATEWAY SIGN OPERATION	\$ 1,602	\$ 4,720	\$ 4,436		\$ 5,200	\$ 3,851	74.06%	\$ 1,349		\$ 5,500		Electric, insurance, maintenance	
238	101-42350-215	CENTRAL AVENUE STREETSCAPE	\$ -	\$ 11,405	\$ 13,326		\$ 17,000	\$ 13,154	77.38%	\$ 3,846		\$ 15,000		Flower baskets, spring planting, fall cleanup, weekly maintenance, supplies/materials	
239	101-42350-216	FUEL	\$ 470	\$ 1,338	\$ 1,514		\$ 1,200	\$ 858	71.50%	\$ 342		\$ 1,000	A		
240	101-42350-217	VEHICLE REPAIRS/MAINTENANCE	\$ 650	\$ 900	\$ 585		\$ 600	\$ 637	106.17%	\$ (37)		\$ 750	A		
241	101-42350-218	UNIFORMS/PROTECTIVE GEAR	\$ 151	\$ 197	\$ 119		\$ 150	\$ 167	111.33%	\$ (17)		\$ 300	A		
242	101-42350-220	RADIO COMMUNICATIONS	\$ 31	\$ 97	\$ 117		\$ 120	\$ 40	33.33%	\$ 80		\$ 120	A		
243	101-42350-221	EQUIPMENT REPAIRS/MAINTENANCE	\$ 431	\$ 865	\$ 1,865		\$ 1,000	\$ 650	65.00%	\$ 350		\$ 1,000	A		
244	101-42350-222	PW BUILDING REPAIR/MAINT	\$ 195	\$ 441	\$ 794		\$ 500	\$ 705	140.93%	\$ (205)		\$ 750	A		
245	101-42350-321	TELECOMMUNICATIONS	\$ 424	\$ 564	\$ 389		\$ 500	\$ 385	77.00%	\$ 115		\$ 500	A		
246	101-42350-355	PERSONNEL/RECRUITMENT	\$ -	\$ 127	\$ 733		\$ 600	\$ -	0.00%	\$ 600		\$ 500		Posting add for Summer Part Time help position in paper	
247	101-42350-375	PROPERTY/LIABILITY INSURANCE	\$ 13,006	\$ 13,235	\$ 14,013		\$ 14,714	\$ 15,437	104.91%	\$ (723)		\$ 16,980	A	10% increase	
248	101-42350-376	AUTO INSURANCE	\$ 321	\$ 304	\$ 427		\$ 449	\$ 261	58.05%	\$ 188		\$ 287	A	10% increase	
249	101-42350-380	ELECTRIC	\$ 4,024	\$ 4,546	\$ 4,283		\$ 4,250	\$ 3,066	72.14%	\$ 1,184		\$ 4,250	A		
250	101-42350-390	GAS - HEATING	\$ 766	\$ 923	\$ 727		\$ 1,000	\$ 483	48.30%	\$ 517		\$ 800	A		
251	101-42350-410	LEASE/RENTALS	\$ 2,168	\$ 3,002	\$ 3,129		\$ 3,000	\$ 1,095	36.50%	\$ 1,905		\$ 1,500		Leases for various items (Warming house removed for 2021)	
252		TOTAL	\$ 56,810	\$ 76,469	\$ 89,315		\$ 93,184	\$ 77,380	83.04%	\$ 15,804		\$ 90,314		-3.08%	
253															
254	101-41350-310	CONTINGENCY	\$ 10,013	\$ 10,698	\$ 460		\$ 20,000	\$ -	0.00%	\$ 20,000		\$ 20,000		Unforseen expenses	
255															
256	101-49300-720	TRANSFER TO OTHER FUND	\$ 669,400	\$ 652,870	\$ 625,870		\$ 565,870	\$ 282,935	50.00%	\$ 282,935		\$ 565,870		Transfer to Capital Improvement Plan	
257															
258															
259	TOTAL GENERAL FUND EXPENDITURES		\$ 2,312,368	\$ 2,502,258	\$ 2,689,246		\$ 2,813,267	\$ 1,969,629	70.01%	\$ 830,959		\$ 2,842,668		1.05%	
260															
261												\$ 29,402		Increase for 2021	
262															
263														Updated 11/25/20 RG	

	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 2021														
4															
5															
6				2017	2018	2019		2020					2021 PROPOSED		
7															
8		Account	Description	Actual	Actual	Actual		Budgeted	10/31/2020	% RECEIVED	Remaining		Amount	Description	
9		101-31000	GENERAL PROPERTY TAX	\$ 1,172,668	\$ 1,190,926	\$ 1,205,187		\$ 1,250,130	\$ 675,251	54.01%	\$ 574,879		\$ 1,333,082		
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	\$ 129,335	44.73%	\$ 159,785		\$ 289,326		
12			TOTAL PROPERTY TAXES	\$ 1,428,444	\$ 1,435,954	\$ 1,457,365		\$ 1,539,250	\$ 804,586	52.27%	\$ 734,664		\$ 1,622,408	LEVY TO THE COUNTY	
13		101-31080	PROPERTY TAX PENALTIES	\$ 1,502	\$ 1,689	\$ 1,137		\$ 2,000	\$ 242	12.10%	\$ 1,758		\$ 777		
14		101-31200	RECYCLE/ORGANICS GRANT	\$ 5,494	\$ 5,596	\$ 5,430		\$ 5,500	\$ 3,013	54.78%	\$ 2,487		\$ -	Moved to Community Fund for 2021	
15		101-31810	GAS FRANCHISE FEES	\$ 24,572	\$ 27,511	\$ 26,992		\$ 26,000	\$ 16,509	63.50%	\$ 9,491		\$ 26,000	2% of sales - paid quarterly	
16		101-31811	ELECTRIC FRANCHISE FEES	\$ 57,560	\$ 58,434	\$ 60,357		\$ 60,000	\$ 30,410	50.68%	\$ 29,590		\$ 62,000	Set amount based on type - paid quarterly	
17		101-31812	REFUSE FRANCHISE FEES	\$ 10,898	\$ 12,162	\$ 12,459		\$ 12,500	\$ 9,385	75.08%	\$ 3,115		\$ 12,500	10% of sales - paid monthly	
18		101-32101	BUILDING PERMITS	\$ 49,095	\$ 100,545	\$ 118,160		\$ 80,000	\$ 58,848	73.56%	\$ 21,152		\$ 75,000	2016-2019 reflect net (\$58,900 thru October 29)	
19		101-32102	COMMERCIAL LICENSES	\$ 39,092	\$ 51,933	\$ 24,220		\$ 45,000	\$ 19,598	43.55%	\$ 25,403		\$ 45,000	Pawn, liquor, tobacco	
20		101-32103	ELECTRIC PERMITS	\$ 1,598	\$ 11,232	\$ 8,060		\$ 9,000	\$ 8,626	95.84%	\$ 374		\$ 12,000	2016-2019 reflect net	
21		101-32104	RIGHT OF WAY PERMITS	\$ 6,402	\$ 12,800	\$ 8,175		\$ 7,500	\$ 3,800	50.67%	\$ 3,700		\$ 7,500		
22		101-32105	POLICE LICENSE/PERMITS	\$ 895	\$ 40	\$ 85		\$ 50	\$ 65	130.00%	\$ (15)		\$ 50	Solicitors, peddlers, golf carts	
23		101-32106	SPECIAL EVENT PERMIT	\$ -	\$ 300	\$ 500		\$ 500	\$ 50	10.00%	\$ 450		\$ 500		
24		101-32107	MAPLE GROVE CC ADMISSIONS	\$ 1,226	\$ 327	\$ 732		\$ -	\$ -	0.00%	\$ -				
25		101-32108	FOOD TRUCK PERMIT	\$ -	\$ 30	\$ 50		\$ 250	\$ -	0.00%	\$ 250		\$ -		
26		101-32610	SIGN PERMITS	\$ 1,590	\$ 935	\$ 1,654		\$ 1,000	\$ 989	98.90%	\$ 11		\$ 1,500		
27		101-32620	PLANNING PERMITS	\$ 1,750	\$ 3,225	\$ 1,475		\$ 2,000	\$ 2,535	126.75%	\$ (535)		\$ 3,500	Land use applications	
28		101-32670	RENTAL LICENSES	\$ 26,100	\$ 29,425	\$ 30,375		\$ 30,000	\$ 3,075	10.25%	\$ 26,925		\$ 33,000	Single family homes, apartments, duplexes	
29		101-33401	LOCAL GOVERNMENT AID	\$ 618,081	\$ 625,162	\$ 625,564		\$ 644,888	\$ 323,018	50.09%	\$ 321,870		\$ 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	\$ 10,870	127.88%	\$ (2,370)		\$ 8,500	MN Fire Training Board aid	
32		101-33419	FIRE AID	\$ 29,217	\$ 15,996	\$ 16,052		\$ 17,500	\$ 20,724	118.42%	\$ (3,224)		\$ 17,000	State Aid - Send to Relief Assoc 101 41920 123	
33		101-33422	POLICE AID	\$ 45,010	\$ 43,700	\$ 59,876		\$ 45,000	\$ 72,316	160.70%	\$ (27,316)		\$ 70,000	TZD (\$8,000), Vest aid, State aid, Training aid (2020 \$55,918)	
34		101-33425	POLICE SERVICES	\$ 17,746	\$ 12,076	\$ 4,827		\$ 17,000	\$ 1,792	10.54%	\$ 15,208		\$ 6,000	Events, fingerprinting, reports	
35		101-33611	STAFF SERVICES	\$ -	\$ 583	\$ -		\$ 500	\$ 639	127.80%	\$ (139)		\$ 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 maintain streets	
37		101-34001	GATEWAY SIGN ADVERTISING	\$ 4,479	\$ 13,860	\$ 15,307		\$ 14,000	\$ 7,400	52.86%	\$ 6,600		\$ 13,000		
38		101-35100	POLICE FINES/FORFEITURES	\$ 41,386	\$ 43,310	\$ 53,066		\$ 50,000	\$ 30,206	60.41%	\$ 19,794		\$ 51,000	District Courts, impounding and towing (3rd Q is averaging\$4,200/month	
39		101-36000	MISCELLANEOUS REVENUES	\$ 3,002	\$ 8,235	\$ 5,925		\$ 6,000	\$ 9,237	153.95%	\$ (3,237)		\$ 8,000	Copies, park rental, other misc. revenue	
40		101-3600x	REFUNDS AND REIMBURSEMENTS	\$ 4,590	\$ 2,061	\$ 2,067		\$ 7,000		0.00%	\$ 7,000		\$ 4,000	LMC dividends, insurance claims, other misc. reimbursements	
41		101-36001	COMMUNITY CENTER RENTAL	\$ 13,255	\$ 13,490	\$ 16,429		\$ 17,000	\$ 2,490	14.65%	\$ 14,510		\$ 6,000	Reduced by 50% in 2021	
42		101-36002	YOUTH RECREATION FEES	\$ 3,900	\$ 9,901	\$ 10,990		\$ 13,500	\$ -	0.00%	\$ 13,500		\$ 6,500	Reduced by 50% in 2021	
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	\$ 108,226	618.43%	\$ (90,726)		\$ 17,500	Interest is allocated at year end; Will be close to budgeted	
46		101-36234	BEAUTIFICATION DONATIONS			\$ 10,750		\$ 5,000	\$ 11,100	222.00%	\$ (6,100)		\$ 8,000	Expense 101-42350-215 (was beautification)	
47		101-36242	NITE TO UNITE DONATIONS	\$ -	\$ 6,000	\$ 8,000		\$ 8,000	\$ -	0.00%	\$ 8,000		\$ -	Moved into Community Fund in 2021	
48		101-39000	TRANSFER FROM EDA	\$ 49,500	\$ 45,000	\$ 45,000		\$ 40,000	\$ 22,500	56.25%	\$ 17,500		\$ 40,000	Staff, bldg maintenance, office equipment, insurance	
49		101-39000	TRANSFER FROM CABLE FUND	\$ -	\$ 7,500	\$ 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	\$ 27,800	\$ 23,218	\$ 19,049		\$ 25,000	\$ 3,282	13.13%	\$ 21,718		\$ 12,000	Based on 2020 first half collections	
51		101-25500	Use of Fund Balance					\$ 33,328					\$ -		
52															
53				\$ 2,543,082	\$ 2,663,037	\$ 2,727,021		\$ 2,813,266	\$ 1,592,447	56.60%	\$ 1,187,491		\$ 2,842,668		
54															
55			Non-Tax Levy Revenue	\$ 1,114,638	\$ 1,227,083	\$ 1,269,656		\$ 1,274,016					\$ 1,220,260	4.22% revenue decrease 2020 to 2021 (non-tax levy)	
56								\$ 1,240,688					\$ 1,220,260	1.65% reveune decrease (if you remove the \$33,328 in fund balance)	
57								\$ 1,539,250					\$ 1,622,408	5.4% tax levy increase 2020 to 2021	
58															
59															
60														UPDATED 11/25/20 RG B:\Budget 2021\20	

Property #1 Single Family Residential - Rental	2020 Actual Tax Statement	2021 Preliminary Tax Levy 11/23/2020	2021 Preliminary Tax Levy 11/30/2020	Change From Prel. Proposed	% Increase over 2020
Estimated Market Value	\$ 189,000	\$ 189,000	\$ 189,000		
Homestead Exclusion	\$ -	\$ -	\$ -		
Taxable Market Value	\$ 189,000	\$ 189,000	\$ 189,000		\$ -
City Tax Capacity Rate	57.71%	61.28%	57.67%	-5.90%	-0.07%
City Taxes Due (Computed)	\$ 1,090.72	\$ 1,158.27	\$ 1,089.95	\$ (68.31)	-0.07%
Actual City Taxes per Statement	\$ 1,091.28	\$ 1,158.26	\$ 1,089.85		
Total Property Taxes	\$ 2,924.14	\$ 2,887.86	\$ 2,819.45		
City Share of Total Property Taxes	37.32%	40.11%	38.65%		
Property #2 Single Family Residential - Rental	2020 Actual Tax Statement	2021 Preliminary Tax Levy 11/23/2020	2021 Preliminary Tax Levy 11/30/2020	Change From Prel. Proposed	% Increase over 2020
Estimated Market Value	\$ 203,000	\$ 197,000	\$ 197,000		
Homestead Exclusion	\$ -	\$ -	\$ -		
Taxable Market Value	\$ 203,000	\$ 197,000	\$ 197,000		\$ (0)
City Tax Capacity Rate	57.71%	61.28%	57.67%	-5.90%	-0.07%
City Taxes Due (Computed)	\$ 1,171.51	\$ 1,207.29	\$ 1,136.09	\$ (71.21)	-3.02%
Actual City Taxes per Statement	\$ 1,172.11	\$ 1,207.29	\$ 1,136.09		
Total Property Taxes	\$ 3,140.74	\$ 3,010.10	\$ 2,938.90		
City Share of Total Property Taxes	37.32%	40.11%	38.66%		
Property #3 Single Family Residential	2020 Actual Tax Statement	2021 Preliminary Tax Levy 11/23/2020	2021 Preliminary Tax Levy 11/30/2020	Change From Prel. Proposed	% Increase over 2020
Estimated Market Value	\$ 176,000	\$ 175,000	\$ 175,000	\$ -	-0.57%
Homestead Exclusion	\$ (21,400)	\$ (21,490)	\$ (21,490)	\$ -	0.42%
Taxable Market Value	\$ 154,600	\$ 153,510	\$ 153,510	\$ -	-0.71%
City Tax Capacity Rate	57.71%	61.28%	57.67%	-5.90%	-0.07%
City Taxes Due (Computed)	\$ 892.20	\$ 940.77	\$ 885.28	\$ (55.49)	-0.77%
Actual City Taxes per Statement	\$ 892.65	\$ 940.70	\$ 885.28		
Total Property Taxes	\$ 2,448.20	\$ 2,402.78	\$ 2,347.29		
City Share of Total Property Taxes	36.46%	39.15%	37.71%		
Property #4 Single Family Residential	2020 Actual Tax Statement	2021 Preliminary Tax Levy 11/23/2020	2021 Preliminary Tax Levy 11/30/2020	Change From Prel. Proposed	% Increase over 2020
Estimated Market Value	\$ 157,000	\$ 159,000	\$ 159,000	\$ -	1.27%
Homestead Exclusion	\$ (23,110)	\$ (22,930)	\$ (22,930)	\$ -	-0.78%
Taxable Market Value	\$ 133,890	\$ 136,070	\$ 136,070	\$ -	1.63%
City Tax Capacity Rate	57.71%	61.28%	57.67%	-5.90%	-0.07%
City Taxes Due (Computed)	\$ 772.68	\$ 833.89	\$ 784.71	\$ (49.19)	1.56%
Actual City Taxes per Statement	\$ 773.13	\$ 834.07	\$ 783.67		
Total Property Taxes	\$ 2,132.10	\$ 2,139.28	\$ 2,088.88		
City Share of Total Property Taxes	36.26%	38.99%	37.52%		
Property #5 More Than 4 Apartments	2020 Actual Tax Statement	2021 Preliminary Tax Levy 11/23/2020	2021 Preliminary Tax Levy 11/30/2020	Change From Prel. Proposed	% Increase over 2020
Estimated Market Value	\$ 1,938,000	\$ 2,067,000	\$ 2,067,000	\$ -	6.66%
Homestead Exclusion	\$ -	\$ -	\$ -	\$ -	
Taxable Market Value	\$ 1,938,000	\$ 2,067,000	\$ 2,067,000	\$ -	6.66%
City Tax Capacity Rate	57.71%	61.28%	57.67%	-5.90%	-0.07%
City Taxes Due (Computed)	\$ 13,987.50	\$ 15,834.55	\$ 14,900.49	\$ (934.06)	6.53%
Actual City Taxes per Statement	\$ 13,987.50	\$ 15,834.55	\$ 14,900.49		
Total Property Taxes	\$ 36,263.06	\$ 38,410.92	\$ 37,476.86		
City Share of Total Property Taxes	38.57%	41.22%	39.76%		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y
1	City of Osseo																								
2	CIP - Equipment Fund #110												2020	Cost Inflatior Based on 2% Annual Increase in Cost											
3				Actual							100.00%		102.00%	104.04%	106.12%	108.24%	110.41%	112.62%	114.87%	117.17%	119.51%	121.90%	124.34%		
4				Useful Life	2013	2014	2015	2016	2017	2018	2019	2020	Estimate	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030		
5																									
6	Beginning Balance - January 1				\$ (32,414)	\$ 399,622	\$ 468,898	\$ 205,988	\$ 137,316	\$ 171,888	\$ 222,811	\$ 319,141		\$ 275,343	\$ 258,602	\$ 332,468	\$ 525,838	\$ 665,944	\$ 143,525	\$ 111,089	\$ 251,487	\$ 66,103	\$ 88,674		
7																									
8	Financing Sources																								
9		General fund Budget Transfer		463,440	52,688	72,446	79,691	87,660	83,675	86,464	86,464			86,464	87,660	87,660	87,660	87,660	87,660	87,660	87,660	87,660	87,660		
10		Reallocation from Street CIP (for Fire equipment)								45,000	45,000	45,000		45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000		
11		Donations -																							
12		Police			750																				
13		Fire Donations for equipment		129,783	777	90,000	25,779			2,700	41,700								-			182,849			
14		Fire Donations for trucks						65,000	52,000	31,000	30,000			30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000		
15		Other				4,108																			
16		Grants -		-	-																				
17		Police																							
18		Fire		17,020	8,610																				
19		Fund Transfer from Fund #816		139,315																					
20		Utility Fund Transfers for Equipment Purchases																							
21		Water - #601								13,900	28,728	13,900		6,520	-	47,948	-	26,671	-	-	36,882	-	-		
22		Sanitary Sewer - #602								24,700	28,728	-		6,520	-	11,629	-	26,671	-	-	36,882	-	-		
23		Storm Water - #604								33,350	-	33,350		62,465	-	41,805	-	53,344	-	-	73,764	-	-		
24		2020 Ut. Rev. Bds issued for Sweeper & Jetter (See related EXP. Note)								-	581,910														
25		Interest Allocation			490		1,739	1,244	559	7,997	1,289			2,065	1,940	2,494	3,944	4,995	-	-	1,886	-			
26		Other Equipment/vehicles sold			8,000			7,750	1,257	254															
27																									
28	Beginning Balance and Additions				\$ 717,144	\$ 470,937	\$ 635,452	\$ 313,197	\$ 298,969	\$ 426,329	\$ 453,682	\$ 1,152,754		\$ 514,377	\$ 423,201	\$ 599,004	\$ 692,442	\$ 940,285	\$ 306,185	\$ 273,749	\$ 563,560	\$ 411,612	\$ 251,334		
29																									
30	Expenditures																								
31	Police																								
32		Police Chief Vehicle #123	8										55,000			57,200					65,730				
33	2	Squad #		12,457					#667		#669	SQ120		SQ121&221				SQ125	SQ126&226			SQ129	SQ130&230		
34		Squad cars (base, buildout, & graphics)	4	34,434		33,075	17,673	50,475		-	48,037	60,000		112,200				67,570	123,878			65,730	134,089		
35		2019 Squad & Office									5,482														
36		Police Body/Squad Cameras	5								28,000	20,000													
37		Speed Signs	20									15,000			15,918										
38		Tactical Gear	10								5,449	12,000	45,000						51,691						
39		ID Maker for Department	5						2,714			2,750				2,977					3,287				
40		Less Lethal Octo-Guns										-	3,000												
41		Police Equipment - Tasers - 2 each (3 in'19)	10								5,744		5,500			5,837			6,194			6,573			
42	Fire																								
43		Various Safety items (hoses, valves & other)	2	27,968		9,127						-	5,000			5,306		5,520		5,743		5,975		6,217	
44		Bunker gear - 3 sets each year	10								53,932	54,392	12,000	12,485	12,734	12,989	13,249	13,514	13,784	14,060	14,341	14,628	14,920		
45		Fire Utility Truck/Pickup	20								-	60,000													
46		Payoff Fire Truck Loan		60,600																					
47		Fire Tanker Truck	20	**323914									400,000					450,465							
48		Fire Rescue Truck	20										150,000									182,849			
49		Fire Engine -(\$400,000 is Scheduled in 2032)	20										400,000												
50		Radios (17 total)	12				71,208						80,000								95,607				
51		SCBA Equipment	15							163,454			170,000												
52		Additional SCBA Air Tanks	15								-	16,859													
53	Public Works																								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
1																										
2	CIP - Facilities Fund #135												2020 Cost Estimate													
Actual									100.00%																	
3															102.00%	104.04%	106.12%	108.24%	110.41%	112.62%	114.87%	117.17%	119.51%	121.90%		
4				Useful Life	2013	2014	2015	2016	2017	2018	2019	2020		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030			
5																										
6	Beginning Balance - January 1				\$ 68,858	\$ 48,985	\$ 101,989	\$ 147,684	\$ 176,555	\$ 183,595	\$ 119,661	\$ 136,009		\$ 220,062	\$ 153,936	\$ (232,296)	\$ (227,404)	\$ (251,372)	\$ (248,036)	\$ (227,750)	\$ (203,366)	\$ (172,623)	\$ (218,987)			
7																										
8	FINANCING SOURCES																									
9			General fund Budget Transfer			52,688	72,446	119,691	87,660	123,675	127,660	127,660		127,660	127,660	127,660	127,660	127,660	127,660	127,660	127,660	127,660	127660			
10			LMC HVAC reimbursement						11800																	
11			Fire Department donation								45,000	40,000						15000								
12			Fire Department FEMA Grant									0														
13			Interest & Other		233	316	643	2,173	1,579	521	4,107	1,020		-	-	-	-	-	-	-	-	-	-	-		
14			2020 Ut. Rev. Bds issued for PW Bldg Improvements (See related EXP Note)										-													
15			Transfer from Police Building fund #495				26,093																			
16	Beginning Balance and Additions				\$ 69,091	\$ 101,989	\$ 201,171	\$ 269,548	\$ 277,594	\$ 307,791	\$ 296,428	\$ 304,688		\$ 347,722	\$ 281,596	\$ (104,636)	\$ (99,744)	\$ (108,712)	\$ (120,376)	\$ (100,090)	\$ (75,706)	\$ (44,963)	\$ (91,327)			
17																										
18	EXPENDITURES																									
19	City Hall																									
20	1		City facility Improvements		20,106						-	-	10,000	10,200	10,404	10,612	10,824	11,041	11,262	11,487	11,717	11,951	12,190			
21			Painting City Hall Interior (paid 2/12/18)							9,781			12,000													
22			City Hall Tables & Chairs (paid 7/23/18)							8,020			17,000													
23			Police Department Furniture										10,000													
24			City Hall Roof Repairs	5							2,287		2,500				2,706						2,988			
25			Parking Island Electric	20			1,218																			
26	3		City Façade	30									100,000		104,040											
27			Signage (city property uniformity)	30									50,000		52,020											
28			Community Center Tables	10				10,118					10,000						11,262							
29			Public Safety Generator	20					657	87,646	43,795		150,000													
30			Community Center Floor	15									25,000			26,530										
31	2		City Hall A/C Roof-top Units								608		Various													
32			Net City Expense of Bus Shelter							500																
33	Public Works																									
34			Public Works Property Improvements	20								-	150,000		156,060											
35	5		Public Works Roof	20									50,000				54,122						59,755			
36	Police Department																									
37			City Hall & PW - Re-Key Facilities						4,538				5,000													
38			Police Evidence Room										50,000	51,000												
39			Emergency Room Operations Center										7,500	7,650												
40			City Hall/PW Outside Building Cameras										10,000													
41			City Hall - Fobs and software										30,000		31,212											
42	Fire Department																									
43			Fire Dept Training Room Updates	20							22,218		25,000													
44			Relocated SCBA Fill Station to Garage								1,497		1,500													
45			Fire Dept Garage Window Tint	10							3,888		4,000										4,780			
46			Fire Dept Exhaust System	20									40,000		41,616											
47			Fire Department Dispatch Room	20									10,000		10,404											
48			Fire Dept Dryer	10									8,000	8,160												
49			Fire Dept Washer	10									8,000						9,189							
50			Fire Department Lockers	20									12,000					13,249								
51			Fire Dept Gear Storage	20									7,500	7,650												
52			Fire Dept Garage Floor (Epoxy & Drains)	20									15,000		15,606											
53	Debt Service																									
54			Public Safety Building Addition Bond Payments				38,169	82,875	82,200	82,683	85,626	84,626		83,626	82,126	85,626	83,976	81,912	84,850	82,600	85,200	82,600				
55			(Transfer to Debt Service Fund #395)																							
56	Parks																									
57			Sipe Park Building	20									25,000	25,500												
58			Siper Park Pavillion	20					15,000				15,000													
59			Tennis Court Improvements	15			14,100						30,000					33,122								
60			Tennis Court-Seal Coating/stripping	5									10,000		10,404								11,951			
61																										
62	Total Expenditures				\$ 20,106	\$ -	\$ 53,487	\$ 92,993	\$ 102,395	\$ 188,130	\$ 160,419	\$ 84,626		\$ 193,786	\$ 513,892	\$ 122,768	\$ 151,628	\$ 139,324	\$ 107,373	\$ 103,276	\$ 96,917	\$ 174,025	\$ 12,190			
63																										
64	Balance/Projected Balance at Year End				\$ 48,985	\$ 101,989	\$ 147,684	\$ 176,555	\$ 183,595	\$ 119,661	\$ 136,009	\$ 220,062		\$ 153,936	\$ (232,296)	\$ (227,404)	\$ (251,372)	\$ (248,036)	\$ (227,750)	\$ (203,366)	\$ (172,623)	\$ (218,987)	\$ (103,517)			
65							Actual	Actual	Actual	Actual	Actual															
66										GG 6/20/19	4/6/2020 GG										Updated 11/25/19 RG					
67	1		City facility Improvements are for general overall administrative improvements not specifically identified at this time.																		Updated 4/6/20 GG					
68	2		City Hall A/C Roof-top Units, LMC insurance claim of \$11,800 rec'd in 2017 pd in 2018																		Updated 9/2/20 GG (eliminated bond issue for PW Building)					
69	3		2020 City facade project has yet to be approved by the Council. Put on schedule for 2020.																							
70	4		Fire facility upgrades on line 41 financed by fire donation																							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
1	City of Osseo																					
2	CIP - Parks Fund #205																					
3											100.00%											
4																						
5																						
6																						
7																						
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z			
1	City of Osseo																												
2	CIP - Cable Fund #240					Actual						2020																	
3					Useful Life	2014	2015	2016	2017	2018	2019	2020	Estimate	102.00%	104.04%	106.12%	108.24%	110.41%	112.62%	114.87%	117.17%	119.51%	121.90%						
4														2021	2022	2023	2024	2025	2026	2027	2028	2029	2030						
5																													
6	Beginning Balance - January 1				\$ 103,224	\$ 90,410	\$ 110,083	\$ 76,423	\$ 84,902	\$ 110,083	\$ 111,439			\$ 57,410	\$ 82,441	\$ 102,977	\$ 113,550	\$ 124,659	\$ 129,057	\$ 133,798	\$ 159,401	\$ 174,652	\$ 130,051						
7																													
8	Financing Sources																												
9	Additions - Cable Franchise Fees				28,124	29,595	29,980	31,801	32,529	26,000	27,150			26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000			INCREASE CIP TRANSFER 2020			
10	Subtractions - Reoccurring Expenses																												
11	Microsoft email and licensing								(6,130)	-		(7,500)														move to general fund 2020			
12	Banyon Accounting								(1,723)	-		(1,193)														move to general fund 2020			
13	American Legal - website codify								(450)	-		(450)														move to general fund 2020			
14	L3 Mobile Vision - PD								(1,601)	(1,600)		(1,600)														move to general fund 2020			
15	3	Domain Renewal (5 yr contract - Prime Ad)								(30)	(30)		(30)													move to general fund 2020			
16	Prime Advertising - website hosting								(1,740)	(1,200)		(1,200)														move to general fund 2020			
17		2020 Bond										105,840																	
18	Additions - Interest Allocation						974	710	265	826	836			431	618	772	852	935	968	1,003	1,196	1,310	975						
19	Beginning Balance + additions - subtractions				131,348	120,005	141,037	108,934	106,022	134,079	245,264			83,841	109,059	129,750	140,401	151,594	156,025	160,801	186,597	201,962	157,027						
20																													
21	Expenditures																												
22	Police Department																												
23	Building Cameras						9,922																						
24	Police Squad Cameras							37,106																					
25	Police Squad Number						#661		#667			Getac 3 & 4			Getac 2		Getac 3&4	Getac 1 & 5	Getac 2		Getac 3 & 4	Getac 1 & 5	Getac 2						
26	Police Squad Computer (2 in 2018)								12,415			24,830	4,500		4,682		9,742	9,937	5,068		10,545	10,756	5,485						
27	Police Squad Radios											50,000										59,755							
28	2	LETG - Records Management Additions								3,985	-		7,500																
29	Fire Department																												
30	Administration/General government																												
31	Server						40,938																						
32	1	Computer/Server Replacement						27,508	19,532			47,184			1,400	1,400	16,200	6,000	12,600	17,160	1,400	1,400	1,400	36,024	From Replacement Schedule				
33	4	Upgrade production equipment									12,640		14,000																
34	General IT Equipment									4,453																			
35	Council Laptops									6,499																			
36	Finance Software Overhaul											105,840	100,000																
37	Laser fiche											-																	
38	Transfer to General fund - IT related items							4,500	7,500	10,000	10,000																		
39																													
40	Total Expenditures				40,938	9,922	64,614	24,032	34,852	22,640	187,854			1,400	6,082	16,200	15,742	22,537	22,228	1,400	11,945	71,910	41,509						
41																													
42	Balance/Projected Balance at Year End				\$ 90,410	\$ 110,083	\$ 76,423	\$ 84,902	\$ 71,170	\$ 111,439	\$ 57,410			\$ 82,441	\$ 102,977	\$ 113,550	\$ 124,659	\$ 129,057	\$ 133,798	\$ 159,401	\$ 174,652	\$ 130,051	\$ 115,517						
43							Actual	Actual	Actual	Actual																			
44									6/20/19 GG																				
45	1 See Osseo IT Replacement Schedule Spreadsheet																												
46	2 LETG mobile vision maintenance is budgeted for in the general fund																												
47	3 This is for Discoverosseo.com																												
48	4 CCX Media production room in council chambers - Character Generator																												

