



Osseo City Council

AGENDA

WORK SESSION
Monday, August 30, 2021
6:00 p.m., Council Chambers

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

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



City of Osseo City Council Work Session Meeting Item

Agenda Item:	2022 Preliminary City Budget and Tax Levy
Meeting Date:	August 30, 2021
Prepared by:	Riley Grams, City Administrator
Attachments:	2022 General Fund Expenditures Budget Summary 2022 General Fund Expenditures Budget Detail 2022 General Fund Revenue Budget 2022 Osseo Tax Levy Worksheet

Background:

The 2022 budget process started well over a month ago, collecting expenditure requests from various consultants, outside groups, and Department heads, to put together in the attached draft preliminary budget for 2022. Staff also met with the Budget & Finance Committee last week to review the first draft of the budget and provide some input before the final draft was updated as you see it in the packet.

Expenditures:

Here is an overview of the expenditures budget –

- Staff salaries have been factored in at their max increase, plus a 3% cost of living adjustment (COLA). One item of note is that our policy has been to tie the COLA increase with the MN Consumer Price Index (CPI) when compared over the last 12 months. Currently, the MN CPI is at +6.5%. This is obviously due to the impact of the COVID-19 pandemic.
- Other employment expenses are all budgeted to increase again next year. We conservatively budget +7.5% for PERA, +11% for FICA, and +10% for workers compensation. We typically receive better numbers on these increases in September or October, so they will usually decrease. But for now, we need to budget for larger increases.
- 2022 is a mid-term election year. You'll note the costs for managing the election in the expenditures budget.
- IT costs are going up again, as we continue to update the City's information tech infrastructure. We anticipate moving into an updated agreement with Element Technology heading into 2022 with a slightly increased monthly cost. We also anticipate some additional monthly costs around IT security.
- We anticipate that the Community Center will be back to pre-COVID levels (that's the current pace right now). You'll see that we have increased the expenses for the Community Center (they were reduced for 2021 by 50%), but you'll also see that same increase on the revenue side.
- The Fire Department has some increases for 2022, mostly around some changes in State Aid for training. The voluntary \$5000 Relief Association contribution is included again this year.
- Building Inspection costs are anticipated to increase again in 2022. However, this is offset by an increase in revenue, as building permit revenue continues to increase each year.
- Youth Rec has had a huge increase this year, and we anticipate that will continue into 2022. The expenses are up, but so is the revenue, which more than covers the expenses.

- Adult Rec is also back up to pre-COVID numbers. We've seen an increase in total attendance and anticipate that will continue into 2022.
- Finally, the CIP transfer number has been increased back to the 2019 levels (\$60,000 increase from last year). As you may recall, the reason we decreased the CIP transfer was to soften the blow of adding additional FT Police Officer positions. The idea was to increase the CIP transfer back to its "normal" levels, provided the overall budget could handle the increase. For 2022, we have budgeted for the full \$60,000 increase. My recommendation is to approve this increase in the preliminary approved budget in September and allow us to fine tune the rest of the budget before the December meeting when we approve the final budget. This way we can determine other areas that we can cut back on expenses to help offset the proposed increase to the CIP transfer.

The draft expenditures budget shows an increase in expenses of \$196,133 (a 6.9% increase over 2021). In a typical year, my goal is to keep the expenditures increase to 2% or less. The increase can be explained in a few main areas. As mentioned, Staff salary increases are always budgeted to their max for the preliminary budget. There is an election in 2022. We're anticipating increased costs for Community Center usage, Youth Recreation, and Adult Recreation. And finally, the \$60,000 increase in the CIP transfer.

Revenues:

Here is an overview of the revenue budget –

- Minor increases in franchise fees, which have been increasing each year.
- Building permits continue to go up each year. Here in 2021, we've seen a very large project at Osseo Senior High School. Through 6 months, we've seen approximately \$93,000 in building permits. Of that amount, \$66,000 is due to the large project at the high school. Outside of that, permits do continue to increase each year which is great news.
- A very minor increase in Local Government Aid (+\$332).
- Police Aid has increased substantially for 2022.
- Community Center and Youth Rec revenue expected to go up in 2022.
- The main increase to the revenue budget comes in the form of the American Rescue Plan funds. These funds will be used to cover the revenue loss from 2020, as was directed by Council at the last work session meeting in July. Since the funds constitute a one-time revenue injection, and impact the General Fund balance, they will be shown here.

The draft revenue budget shows an increase in revenue (non-tax levy) of \$116,556 (a 9.55% increase over 2021). To balance the budget, we determine how much in general property tax levy is needed to zero out the expenditures budget (\$3,039,001). We've projected no change to the fiscal disparities (though we will get an updated number from the County likely in September), so to balance the budget we need a total of \$1,412,859 in general property tax levy. This is an increase of \$79,577 (a 4.9% increase over 2021). For a preliminary budget, this is an acceptable levy increase. Of course, that number will go down as we continue to fine tune the budget. Another thing to remember is that the bond payment for the City Hall/Public Works building falls off this year, so the overall tax levy will be down substantially.

The Council should consider this first draft of the 2022 budget and provide input on any changes. Staff will make the recommended changes to the budget and prepare it for approval of the preliminary budget and tax levy at the September 13 meeting.

Recommendation/Action Requested:

Staff recommends the City Council choose option 1) Approve the preliminary 2021 City of Osseo Budget and General Tax Levy as presented.

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

	2018 Actual	2019 Actual	2020 Actual	2021				2022 Projected	Increase (Decrease)	Increase (Decrease)
DIVISION				BUDGET	YTD	BALANCE	% of Budget	BUDGET	VS. 2020	
Mayor and Council	\$ 30,112	\$ 40,957	\$ 36,900	\$ 41,232	\$ 19,148	\$ 22,084	46.44%	\$ 37,516	\$ (3,715)	-9.01%
Administration	327,459	361,428	356,378	366,252	157,913	208,339	43.12%	377,827	11,575	3.16%
Elections	7,594	1,364	12,382	1,417	1,464	(47)	103.32%	7,969	6,552	462.39%
Legal Services	39,707	53,002	48,968	45,500	22,168	23,332	48.72%	45,300	(200)	-0.44%
IT Services	16,020	18,860	52,768	51,730	21,904	29,826	42.34%	56,636	4,906	9.48%
Financial Services	17,662	18,958	28,277	17,090	31,782	(14,692)	185.97%	16,120	(970)	-5.68%
Planning & Zoning	81,988	86,369	77,757	97,706	51,268	46,438	52.47%	99,968	2,262	2.32%
City Hall Campus	74,916	86,515	92,663	92,733	66,557	26,176	71.77%	98,313	5,580	6.02%
Community Center	9,935	10,297	8,673	11,012	5,769	5,243	52.39%	17,104	6,092	55.32%
Total General Government	\$ 605,393	\$ 677,750	\$ 714,766	\$ 724,672	\$ 377,973	\$ 346,699	52.16%	\$ 756,754	\$ 32,083	4.43%
Police	\$ 782,577	\$ 874,370	\$ 1,006,693	\$ 1,038,294	\$ 577,361	\$ 460,933	55.61%	\$ 1,084,221	\$ 45,927	4.42%
Inspections	\$ 39,707	\$ 44,202	\$ 35,364	\$ 30,400	\$ 7,754	\$ 22,646	25.51%	\$ 33,600	\$ 3,200	10.53%
Fire	\$ 138,480	\$ 155,347	\$ 154,107	\$ 157,427	33,734	123,693	21.43%	172,645	15,218	9.67%
Total Public Safety	\$ 960,764	\$ 1,073,919	\$ 1,196,164	\$ 1,226,121	\$ 618,849	\$ 607,272	50.47%	\$ 1,290,466	\$ 64,345	5.25%
Public Works	\$ 187,479	\$ 194,258	\$ 196,267	\$ 200,207	\$ 97,836	\$ 102,371	48.87%	\$ 220,768	\$ 20,561	10.27%
Total Public Works	\$ 187,479	\$ 194,258	\$ 196,267	\$ 200,207	\$ 97,836	102,371	48.87%	\$ 220,768	\$ 20,561	10.27%
Parks	\$ 76,469	\$ 89,315	\$ 91,333	\$ 89,313	51,533	\$ 37,780	57.70%	\$ 103,056	\$ 13,743	15.39%
Recreation	8,585	27,674	8,006	16,685	7,916	8,769	47.44%	22,086	5,401	32.37%
Total Parks/Recreation	\$ 85,054	\$ 116,990	\$ 99,339	\$ 105,998	59,449	\$ 46,549	56.09%	\$ 125,142	\$ 19,144	18.06%
Contingency	\$ 10,698	\$ 460	\$ -	\$ 20,000	-	\$ 20,000	0.00%	\$ 20,000	\$ -	0.00%
General Fund Operations	\$ 1,849,388	\$ 2,063,376	\$ 2,206,536	\$ 2,276,998	\$ 1,154,107	\$ 1,122,891	50.69%	\$ 2,413,132	\$ 136,134	5.98%
Transfer for Improvements	\$ 652,870	\$ 625,870	\$ 565,870	\$ 565,870	\$ 282,935	\$ 282,935	50.00%	\$ 625,870	\$ 60,000	10.60%
Total General Expenditures	\$ 2,502,258	\$ 2,689,246	\$ 2,772,406	\$ 2,842,868	\$ 1,437,042	\$ 1,405,826	50.55%	\$ 3,039,001	\$ 196,134	6.90%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O				
1	City of Osseo																		
2	General Fund Expenditures Budget Worksheet																		
3	For the Year 2022																		
4											Note: Accounts indicating an "A" are allocatable to enterprise funds								
5				2018	2019	2020		2021				2022							
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	6/30/2021	% of Budget	Remaining		Amount		Notes				
7																			
8	MAYOR AND COUNCIL																		
9	101-41000-106	PART TIME WAGES	\$	13,200	\$	19,145	\$	19,000	\$	9,500	50.00%	\$	9,500	\$	19,000	Council pay review every other year. Review again in 2023.			
10	101-41000-125	EMPLOYER FICA CONTRIBUTION	\$	1,010	\$	1,454	\$	1,454	\$	727	50.02%	\$	727	\$	1,599	7.65% budgeted increase			
11	101-41000-139	WORK COMP INSURANCE	\$	50	\$	88	\$	84	\$	81	88.04%	\$	11	\$	92	LMCIT recommended to budget for a 10% increase			
12	101-41000-211	OPERATIONS	\$	722	\$	236	\$	2,395	\$	2,488	331.73%	\$	(1,738)	\$	750	Chamber supplies, Council supplies			
13	101-41000-218	UNIFORMS/APPAREL	\$	32	\$	60	\$	-	\$	-	0.00%	\$	300	\$	300	\$60 per Councilmember			
14	101-41000-255	DUES/MEMBERSHIPS	\$	4,291	\$	6,484	\$	4,677	\$	1,838	39.65%	\$	2,798	\$	4,775	LMC (3276), Metro Cities (1258), West Metro Mayors (31), NW League of Muni (210)			
15	101-41000-260	REGISTRATION/TRAINING/TRAVEL	\$	680	\$	6,314	\$	275	\$	365	7.30%	\$	4,635	\$	2,000	Council training and travel			
16	101-41000-307	RECORDING SERVICES	\$	10,127	\$	7,177	\$	9,015	\$	4,149	41.49%	\$	5,851	\$	9,000	Meeting minutes, codfying, CCX televing, recording			
17		TOTAL	\$	30,112	\$	40,957	\$	36,900	\$	41,232	\$	19,148	46.44%	\$	22,084	-9.01%			
18																			
19	ADMINISTRATION																		
20	101-41110-101	FULL TIME WAGES	\$	199,881	\$	228,459	\$	241,976	\$	225,855	\$	118,063	52.27%	\$	107,792	\$	228,831	A	Variable merit increase plus 3% COLA (30% of wages allocated to enterprise funds)
21	101-41110-124	PERA CONTRIBUTION	\$	14,650	\$	16,746	\$	17,500	\$	17,388	\$	8,855	50.93%	\$	8,533	\$	17,611	A	7.5% budgeted increase
22	101-41110-125	EMPLOYER FICA CONTRIBUTION	\$	16,105	\$	17,924	\$	18,176	\$	17,735	\$	9,098	51.30%	\$	8,637	\$	17,962	A	11% budgeted increase
23	101-41110-130	MED/DEN/LIFE/LTD INSURANCE	\$	19,310	\$	16,761	\$	14,082	\$	15,929	\$	5,656	35.51%	\$	10,273	\$	25,945	A	Estimated medical and dental insurance for employees (10% medical & 3% dental increase)
24	101-41110-135	CELL/TRAVEL/INSURANCE ALLOW	\$	4,620	\$	4,620	\$	6,557	\$	5,985	\$	3,995	66.75%	\$	1,990	\$	5,985	A	Allowances and health insurance stipends for employees
25	101-41110-139	WORK COMP INSURANCE	\$	1,103	\$	951	\$	1,131	\$	1,783	\$	1,030	57.77%	\$	753	\$	1,945	A	LMCIT recommended to budget for a 10% increase
26	101-41110-201	OFFICE SUPPLIES	\$	2,155	\$	1,205	\$	2,574	\$	2,500	\$	499	19.96%	\$	2,001	\$	2,000	A	Office stationary and supplies
27	101-41110-211	OPERATIONS	\$	1,790	\$	3,470	\$	1,916	\$	1,600	\$	742	46.38%	\$	858	\$	2,000	A	Misc operations and other items
28	101-41110-218	UNIFORMS/APPARAL	\$	60	\$	31	\$	-	\$	300	\$	-	0.00%	\$	300	\$	300	A	\$60 per Staff member (5)
29	101-41110-255	DUES/MEMBERSHIPS	\$	1,275	\$	1,731	\$	1,930	\$	1,750	\$	136	7.77%	\$	1,614	\$	1,750		ICMA, GFOA, MCFOA, MAMA, MCMA
30	101-41110-260	REGISTRATION/TRAINING/TRAVEL	\$	5,207	\$	6,154	\$	3,179	\$	9,000	\$	464	5.16%	\$	8,536	\$	9,000		ICMA, GFOA, MCFOA, MCMA Conferences (down in 2020 due to no travel with COVID) Reduced for 2021 held for 2022
31	101-41110-308	PROPERTY ASSESSING	\$	25,904	\$	29,093	\$	31,089	\$	31,000	\$	-	0.00%	\$	31,000	\$	31,000		Agreement with Hennepin County, levying, open book meeting
32	101-41110-310	OTHER PROFESSIONAL SERVICES	\$	107	\$	9,426	\$	472	\$	500	\$	668	133.60%	\$	(168)	\$	600		Misc. Engineering or other non-finance related consulting
33	101-41110-311	RENTAL INSPECTION PROGRAM	\$	16,274	\$	7,988	\$	1,829	\$	19,800	\$	630	3.18%	\$	19,170	\$	19,800		Roger Lenz Consulting (60% of total revenue)
34	101-41110-321	TELECOMMUNICATIONS	\$	567	\$	609	\$	670	\$	525	\$	820	156.19%	\$	(295)	\$	500		City Administrator cell phone (41.50/mo)
35	101-41110-322	POSTAGE/DELIVERY SERVICES	\$	1,435	\$	3,008	\$	2,878	\$	2,525	\$	2,232	88.40%	\$	293	\$	2,520	A	Postage machine (1030/quarter), (400/quarter goes to UB)
36	101-41110-351	PRINTING/PUBLISHING	\$	13,785	\$	8,939	\$	7,509	\$	10,000	\$	3,414	34.14%	\$	6,586	\$	8,000	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	\$	144	\$	73	\$	77	\$	76	98.70%	\$	1	\$	77		5% increase of YTD amount
39	101-41110-384	RECYCLE/ORGANICS	\$	1,490	\$	2,172	\$	1,255	\$	-	\$	-	0.00%	\$	-	\$	-		Moved to the Community Fund for 2021
40	101-41110-410	LEASES/RENTALS	\$	1,679	\$	1,684	\$	1,582	\$	2,000	\$	1,535	76.75%	\$	465	\$	2,000	A	Lease for copier and water cooler
41		TOTAL	\$	327,459	\$	361,428	\$	356,378	\$	366,252	\$	157,913	43.12%	\$	208,339	\$	377,827		3.16%
42																			
43	ELECTIONS																		
44	101-41410-106	WAGES - JUDGES	\$	3,353		\$	5,711	\$	-	\$	-	0.00%	\$	-	\$	3,500		Wages: 9.65/hr and 10.65/hr (Includes City Clerk OT) - Mid-term election in 2022	
45		WAGES - CLERK	\$	1,262	\$	41		\$	-	\$	-	0.00%	\$	-	\$	1,300		Clerk & PW Time for Elections	
46	101-41410-124	EMPLOYER PERA EXPENSE	\$	54	\$	3	\$	196	\$	-	\$	-	0.00%	\$	-	\$	60		City Clerk
47	101-41410-125	EMPLOYER FICA EXPENSE	\$	81	\$	3	\$	193	\$	-	\$	-	0.00%	\$	-	\$	90		City Clerk
48	101-41410-139	WORK COMP INSURANCE	\$	10	\$	(3)	\$	-	\$	17	\$	-	0.00%	\$	17	\$	19		Election Judges only
49	101-41410-211	OPERATIONS	\$	2,833	\$	1,320	\$	6,282	\$	1,400	\$	1,464	104.57%	\$	(64)	\$	3,000		Election machine maintenace contract, publishing, newsletter, etc (maintenance in off yrs)
50		TOTAL	\$	7,594	\$	1,364	\$	12,382	\$	1,417	\$	1,464	103.32%	\$	(47)	\$	7,969		462.39%
51																			
52	LEGAL																		
53	101-41500-211	LEGAL EXPENSES	\$	1,103	\$	1,164	\$	961	\$	1,000	\$	366	36.60%	\$	634	\$	800		Mileage, copying, postage, fees
54	101-41500-304	LEGAL SERVICES - CIVIL	\$	25,812	\$	35,628	\$	33,607	\$	30,000	\$	14,602	48.67%	\$	15,398	\$	30,000		Kennedy Graven retainer (33K/yr less EDA and special projects), Ordinance updates
55	101-41500-306	LEGAL SERVICES - PROSECUTION	\$	12,792	\$	16,210	\$	14,400	\$	14,500	\$	7,200	49.66%	\$	7,300	\$	14,500		Tallen Baertschi retainer
56		TOTAL	\$	39,707	\$	53,002	\$	48,968	\$	45,500	\$	22,168	48.72%	\$	23,332	\$	45,300		-0.44%
57																			
58	INFORMATION TECHNOLOGY																		
59	101-41515-302	IT CONSULTANT	\$	16,020	\$	18,860	\$	40,815	\$	34,000	\$	16,419	48.29%	\$	17,581	\$	38,676	A	Element retainer (Essential Care package 2848/mo retainer) plus average additional monthly onsite costs
60	101-41515-309	WEBSITE HOSTING				\$	11,953		\$	1,230			0.00%	\$	1,230	\$	1,230		Hosting costs: 100/mo and Website domain: 30/yr
61	101-41515-309	EMAIL/LICENSING/SECURITY COSTS							\$	16,500	\$	5,485	33.24%	\$	11,015	\$	16,730		City-wide email licensing, additional IT security costs per recent tech upgrades
62		TOTAL	\$	16,020	\$	18,860	\$	52,768	\$	51,730	\$	21,904	42.34%	\$	29,826	\$	56,636		9.48%
63																			
64	FINANCE CONSULTING																		
65	101-41550-300	MERCHANT FEES/MISC	\$	-	\$	2,202	\$	2,268	\$	-	\$	-	0.00%	\$	-	\$	-		No fees anticipated moving to Tyler Tech in 2022
66	101-41550-300	ACTUARY SERVICE - CITY	\$	700	\$	1,000			\$	-	\$	-	0.00%	\$	-	\$	-	A	In Fire Department budget
67	101-41550-309	FINANCE SOFTWARE				\$	1,070		\$	1,200	\$	781	65.08%	\$	419	\$	-		2022 Tyler fees included in utility bond. Annual fees will move here in 2023 budget moving forward

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	<div>City of Osseo</div> <div>General Fund Expenditures Budget Worksheet</div> <div>For the Year 2022</div>													
2														
3														
4												Note: Accounts indicating an "A" are allocatable to enterprise funds		
5			2018	2019	2020		2021					2022		
6	ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	6/30/2021	% of Budget	Remaining		Amount		Notes
68	101-41550-301	FINANCIAL CONSULTANT	\$ 6,019	\$ 6,206	\$ 24,939		\$ 6,000	\$ -	0.00%	\$ 6,000		\$ 6,000	A	Gary Groen (40% of 15000)
69	101-41550-301	AUDITING	\$ 9,400	\$ 9,550	\$ -		\$ 9,890	\$ 31,001	313.46%	\$ (21,111)		\$ 10,120	A	BerganKDV (40% of 25300). FY2021 is final year of current BerganKDV agreement
70		TOTAL	\$ 17,662	\$ 18,958	\$ 28,277		\$ 17,090	\$ 31,782	185.97%	\$ (14,692)		\$ 16,120		-5.68%
71														
72	PLANNING AND ZONING													
73	101-41650-101	FULL TIME WAGES	\$ 61,079	\$ 63,571	\$ 42,570		\$ 67,808	\$ 34,384	50.71%	\$ 33,424		\$ 71,938		Variable merit increase plus 3% COLA
74	101-41650-106	PART TIME WAGES	\$ 2,950	\$ 465	\$ -		\$ 1,260	\$ 420	0.00%	\$ 840		\$ 1,260		Planning Commission meeting stipends
75	101-41650-124	PERA CONTRIBUTION	\$ 4,581	\$ 4,756	\$ 3,205		\$ 5,086	\$ 2,579	50.71%	\$ 2,507		\$ 5,553		7.5% budgeted increase
76	101-41650-125	FICA CONTRIBUTION	\$ 5,203	\$ 5,218	\$ 3,366		\$ 5,187	\$ 2,640	50.90%	\$ 2,547		\$ 5,664		7.65% budgeted increase
77	101-41650-130	MED/DEN/LIFE/LTD INSURANCE	\$ 99	\$ 95	\$ 2,182		\$ 7,485	\$ 3,671	49.04%	\$ 3,814		\$ 4,273		Estimated medical and dental insurance for employees (10% increase)
78	101-41650-135	CELL/TRAVEL/INSURANCE ALLOW	\$ 4,200	\$ 4,200	\$ 1,615		\$ -		0.00%	\$ -		\$ 2,100		Health insurance stipend (if any) 350/mo for 6 months
79	101-41650-139	WORK COMP INSURANCE	\$ 294	\$ 315	\$ 436		\$ 480	\$ 459	95.63%	\$ 21		\$ 480		LMCIT recommended to budget for a 10% increase
80	101-41650-140	UNEMPLOYMENT	\$ -	\$ -	\$ -		\$ -		0.00%	\$ -		\$ -		None expected
81	101-41650-211	OPERATIONS/SUPPLIES	\$ 71	\$ 156	\$ 99		\$ 200	\$ -	0.00%	\$ 200		\$ 100		Maps and other City Planning supplies
82	101-41650-255	DUES/MEMBERSHIPS	\$ -	\$ 667	\$ -		\$ 700	\$ -	0.00%	\$ 700		\$ 700		American Planning Association membership
83	101-41650-260	EDUCATION/MEETINGS/TRAVEL	\$ 1,545	\$ 1,520	\$ (173)		\$ 500	\$ -	0.00%	\$ 500		\$ 1,500		American Planning Association conference (Reduced in 2021 COVID, back to normal for 2022)
84	101-41650-303	ENGINEERING	\$ 1,017	\$ 3,892	\$ 23,118		\$ 1,500	\$ 5,841	389.40%	\$ (4,341)		\$ 1,500	A	Geographic Information System from WSB (50% - other goes to water/sewer)
85	101-41650-307	RECORDING SERVICE	\$ 948	\$ 1,515	\$ 1,230		\$ 2,000	\$ 1,274	63.70%	\$ 726		\$ 2,400		Minutes for Planning Commission and Parks & Rec meetings
86	101-41650-310	OTHER PROFESSIONAL SERVICES	\$ -	\$ -	\$ 20		\$ 5,000	\$ -	0.00%	\$ 5,000		\$ 2,000		WSB and Legal costs for Comp Plan ordinance amendments
87	101-41650-351	PRINTING/PUBLISHING	\$ -	\$ -	\$ 89		\$ 500	\$ -	0.00%	\$ 500		\$ 500		Publishing for Comp Plan Amendments
88		TOTAL	\$ 81,988	\$ 86,369	\$ 77,757		\$ 97,706	\$ 51,268	52.47%	\$ 46,438		\$ 99,968		2.32%
89														
90	CITY HALL CAMPUS													
91	101-41700-211	OPERATIONS	\$ 2,339	\$ 3,460	\$ 3,064		\$ 750	\$ 1,254	167.20%	\$ (504)		\$ 1,000	A	Paper products and misc. supplies
92	101-41700-222	BLDG REPAIR/MAINTENANCE	\$ 12,129	\$ 16,230	\$ 14,211		\$ 12,000	\$ 6,400	53.33%	\$ 5,600		\$ 12,000		HVAC, rugs, parking lot, lighting, elevator license, small equipment, security
93	101-41700-317	CLEANING SERVICE	\$ 6,910	\$ 8,715	\$ 10,519		\$ 10,528	\$ 4,557	43.28%	\$ 5,971		\$ 9,000		New cleaning company (started July 2021)
94	101-41700-321	TELECOMMUNICATONS	\$ 8,567	\$ 10,286	\$ 13,063		\$ 14,000	\$ 5,343	38.16%	\$ 8,657		\$ 13,000		Main line phones, internet
95	101-41700-375	PROPERTY/LIABILITY INSURANCE	\$ 25,648	\$ 29,836	\$ 34,959		\$ 38,455	\$ 38,466	100.03%	\$ (11)		\$ 42,313		10% increase of YTD charges
96	101-41700-380	ELECTRIC	\$ 13,852	\$ 13,078	\$ 12,166		\$ 11,000	\$ 6,461	58.74%	\$ 4,539		\$ 13,000		City Hall electric
97	101-41700-390	GAS - HEATING	\$ 5,471	\$ 4,911	\$ 4,681		\$ 6,000	\$ 4,076	67.93%	\$ 1,924		\$ 8,000		Gas heat for City Hall
98		TOTAL	\$ 74,916	\$ 86,515	\$ 92,663		\$ 92,733	\$ 66,557	71.77%	\$ 26,176		\$ 98,313		6.02%
99														
100	COMMUNITY CENTER													
101	101-41800-106	PART TIME WAGES	\$ -	\$ -	\$ 660		\$ 1,750	\$ 570	32.57%	\$ 1,180		\$ 3,500		Weekend community center rental attendant (50% reduction for 2021, back to full for 2022)
102	101-41800-124	PERA	\$ -	\$ -	\$ 50		\$ 131	\$ 43	32.82%	\$ 88		\$ 263		7.5% budgeted increase
103	101-41800-125	FICA	\$ -	\$ -	\$ 50		\$ 134	\$ 44	32.84%	\$ 90		\$ 268		7.65% budgeted increase
104	101-41800-139	WORK COMP	\$ -	\$ -	\$ 80		\$ 88	\$ 81	92.05%	\$ 7		\$ 88		LMCIT recommended to budget for a 10% increase
105	101-41800-211	OPERATIONS	\$ 1,433	\$ 2,219	\$ 101		\$ 750	\$ 155	20.67%	\$ 595		\$ 1,250		Paper products, lighting, cleaning supplies (50% reduction for 2021, increased for 2022)
106	101-41800-221	EQUIPMENT/REPAIRS MAINTENANCE	\$ 953	\$ -	\$ 806		\$ 1,000	\$ 806	80.60%	\$ 194		\$ 1,000		Partition or other kitchen repairs
107	101-41800-317	CLEANING SERVICE	\$ 2,772	\$ 1,783	\$ 2,608		\$ 1,376	\$ 1,757	127.69%	\$ (381)		\$ 2,940		245/mo based on square footage (50% reduction for 2021, back to full for 2022)
108	101-41800-317	CARPET CLEANING	\$ -	\$ 1,845	\$ -		\$ 1,250	\$ -	0.00%	\$ 1,250		\$ 2,500		Carpet cleaning 6 times per year + misc. (50% reduction for 2021, back to normal for 2022)
109	101-41800-375	PROPERTY/LIABILITY INSURANCE	\$ 536	\$ 491	\$ 575		\$ 633	\$ -	0.00%	\$ 633		\$ 696		10% budgeted increase
110	101-41800-380	ELECTRIC	\$ 3,041	\$ 2,871	\$ 2,715		\$ 2,500	\$ 1,418	56.72%	\$ 1,082		\$ 2,800		Electric for Community Center
111	101-41800-390	GAS - HEATING	\$ 1,201	\$ 1,088	\$ 1,028		\$ 1,400	\$ 895	63.93%	\$ 505		\$ 1,800		Heat for Community Center
112		TOTAL	\$ 9,935	\$ 10,297	\$ 8,673		\$ 11,012	\$ 5,769	52.39%	\$ 5,243		\$ 17,104		55.32%
113														
114	POLICE													
115	101-41900-101	FULL TIME WAGES - OFFICERS	\$ 451,989	\$ 485,705	\$ 647,869		\$ 560,331	\$ 347,149	61.95%	\$ 213,182		\$ 580,574		Per Police Union contract
116	101-41900-101	FULL TIME WAGES - NON OFFICERS		\$ 58,705	\$ -		\$ 62,608	\$ -	0.00%	\$ 62,608		\$ 66,421		Variable merit increase plus 3% COLA
117	101-41900-101	SHIFT DIFFERENTIAL	\$ -	\$ -	\$ -		\$ 7,500	\$ -	0.00%	\$ 7,500		\$ 7,500		Offset by Police services and Police Aid (TZD) (\$0.50/HR REGULAR, \$0.75/HR OT)
118	101-41900-106	PART TIME WAGES	\$ 68,113	\$ 33,889	\$ 14,097		\$ 36,000	\$ 11,957	33.21%	\$ 24,043		\$ 36,000		Part-time Police Officers (includes 3% COLA for 2020)
119	101-41900-124	PEPFF CONTRIBUTION (OFFICERS)	\$ 76,977	\$ 82,580	\$ 109,816		\$ 99,179	\$ 58,459	58.94%	\$ 40,720		\$ 102,762		17.7% budgeted increase
120	101-41900-124	PERA CONTRIBUTION (NON OFFICERS)		\$ 4,403	\$ -		\$ 4,696	\$ -	0.00%	\$ 4,696		\$ 4,982		7.5% budgeted increase
121	101-41900-125	EMPLOYER FICA CONTRIBUTION (OFFICERS)	\$ 8,154	\$ 7,370	\$ 11,642		\$ 8,125	\$ 7,052	86.79%	\$ 1,073		\$ 8,418		1.45% Officer (Medicare only)
122	101-41900-125	EMPLOYER FICA CONTRIBUTION (NON OFFICERS)		\$ 4,227	\$ -		\$ 4,790	\$ -	0.00%	\$ 4,790		\$ 5,081		7.65% - Non Officers
123	101-41900-130	MED/DEN/LIFE/LTD/STD INSURANCE	\$ 64,304	\$ 74,919	\$ 84,810		\$ 92,543	\$ 46,108	49.82%	\$ 46,435		\$ 85,203		Includes STD estimate for Chief/Office Manager
124	101-41900-135	CELL/TRAVEL/INSURANCE ALLOW	\$ 3,877	\$ 5,977	\$ 8,513		\$ 8,400	\$ 4,044	48.14%	\$ 4,356		\$ 8,250		Allowences for Officers
125	101-41900-139	WORK COMP INSURANCE	\$ 11,952	\$ 21,543	\$ 30,464		\$ 33,887	\$ 40,359	119.10%	\$ (6,472)		\$ 44,395		LMCIT recommended to budget for a 10% increase, big increase for 2022 again
126	101-41900-201	OFFICE EXPENSES	\$ 1,654	\$ 2,592	\$ 2,253		\$ 2,250	\$ 778	34.58%	\$ 1,472		\$ 2,800		Office expenses and logo gear
127	101-41900-202	RECOGNITION/AWARDS	\$ 336	\$ 150	\$ -		\$ 250	\$ -	0.00%	\$ 250		\$ 500		Awards for Officers or public
128	101-41900-211	OPERATING SUPPLIES	\$ 2,602	\$ 4,070	\$ 5,645		\$ 4,000	\$ 3,087	77.18%	\$ PAGE 2913		\$ 6,000		Expenses outside the office
														E:\Budget\Budget 2022\2022 CITY OF OSSEO BUDGET

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2															
3															
4															
5				2018	2019	2020									
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	6/30/2021	% of Budget	Remaining				
129	101-41900-213	OFFICER EQUIPMENT/GEAR	\$ 2,818	\$ 5,705	\$ 5,889		\$ 6,000	\$ 2,392	39.87%	\$ 3,608		\$ 8,000			Chief and part time uniforms, vests, bike program
130	101-41900-216	SQUAD FUEL	\$ 11,099	\$ 10,954	\$ 11,263		\$ 11,000	\$ 5,975	54.32%	\$ 5,025		\$ 11,000			Fuel costs for all squads
131	101-41900-217	SQUAD REPAIRS/MAINTENANCE	\$ 5,300	\$ 5,420	\$ 5,393		\$ 5,000	\$ 463	9.26%	\$ 4,537		\$ 5,500			Misc repair for squads (non-insurance related repairs)
132	101-41900-218	UNIFORM ALLOWANCE	\$ 3,434	\$ 3,843	\$ 10,843		\$ 6,000	\$ 7,339	122.32%	\$ (1,339)		\$ 6,000			Per Police contract (1000 per Officer)
133	101-41900-220	COMMUNICATION RADIO	\$ 14,896	\$ 14,154	\$ 16,400		\$ 14,400	\$ 10,263	71.27%	\$ 4,137		\$ 16,400			Hennepin County (1366/mo)
134	101-41900-255	DUES/MEMBERSHIPS	\$ 1,564	\$ 1,042	\$ 2,848		\$ 8,900	\$ 4,413	49.58%	\$ 4,487		\$ 9,500			Chiefs membership, POST certifications, includes Tip 411 service
135	101-41900-260	REGISTRATION/TRAINING/TRAVEL	\$ 14,740	\$ 14,587	\$ 8,308		\$ 20,000	\$ 4,188	20.94%	\$ 15,812		\$ 22,000			Intervention training and continuing education
136	101-41900-309	IT - LETG RECORDS MGMT	\$ 7,393	\$ -	\$ 8,693		\$ 9,500	\$ 412	4.34%	\$ 9,088		\$ 10,000			LETG - Records management software
137	101-41900-307	RECORDING SERVICES	\$ 39	\$ 128	\$ 515		\$ 200	\$ -	0.00%	\$ 200		\$ 200			PSAC minutes (split with Fire Dept)
138	101-41900-309	IT - GETAC CAMERA SYSTEM		\$ -	\$ 841		\$ 6,000	\$ 8,557	142.62%	\$ (2,557)		\$ 7,000			New squad camera system started in 2021
139	101-41900-310	OTHER PROFESSIONAL SERVICES	\$ 717	\$ 1,501	\$ 1,658		\$ 2,000	\$ 286	14.30%	\$ 1,714		\$ 2,000			Grant writing and towing contract
140	101-41900-314	PAWN TRANSACTION CONSORTIUM	\$ 2,742	\$ 2,649	\$ 250		\$ 500	\$ 250	50.00%	\$ 250		\$ 500			Offset through Pawn Licensing revenue
141	101-41900-316	INCARCERATION SERVICES	\$ 7,767	\$ 2,735	\$ 5,118		\$ 5,500	\$ 3,190	58.00%	\$ 2,310		\$ 6,000			Hennepin County corrections, Hennepin County Sheriff
142	101-41900-317	CLEANING SVC		\$ -	\$ 300		\$ 600	\$ -	0.00%	\$ 600		\$ 1,000			Additional Police Department or squad only cleaning
143	101-41900-321	TELECOMMUNICATIONS	\$ 5,043	\$ 6,641	\$ 6,402		\$ 7,700	\$ 4,265	55.39%	\$ 3,435		\$ 8,500			Cell phones for all Officers
144	101-41900-355	PERSONNEL/RECRUITMENT	\$ 640	\$ 787	\$ 60		\$ 500	\$ -	0.00%	\$ 500		\$ 500			Recruitment of PT Officers (if needed)
145	101-41900-376	SQUAD INSURANCE	\$ 4,631	\$ 7,432	\$ 4,720		\$ 6,185	\$ 4,760	76.96%	\$ 1,425		\$ 5,236			10% increase of YTD amount
146	101-41900-401	POLICE RESERVES	\$ 199	\$ 668	\$ 206		\$ 750	\$ 235	31.33%	\$ 515		\$ 1,500			Police Reserve Program
147	101-41900-402	EMERGENCY PREPAREDNESS	\$ 674	\$ 949	\$ 670		\$ 1,000	\$ 622	62.20%	\$ 378		\$ 1,000			Emergency sirens (120 for electricity and 555 for maintenance)
148	101-41900-403	CHAPLIN PROGRAM	\$ -	\$ -	\$ -		\$ 500	\$ -	0.00%	\$ 500		\$ 1,000			Will start in 2022
149	101-41900-404	NIGHT TO UNITE	\$ 8,032	\$ 7,856	\$ 235		\$ -	\$ 93	0.00%	\$ (93)		\$ -			Moved to Community Fund in 2021
150	101-41900-410	LEASES/RENTALS	\$ 891	\$ 1,191	\$ 972		\$ 1,000	\$ 665	66.50%	\$ 335		\$ 1,500			Copier (73.04/mo), water cooler (8.00/mo)
151	101-41900-450	REIMBURSEMENT/DEDUCTIBLE	\$ -	\$ -	\$ -		\$ 500	\$ -	0.00%	\$ 500		\$ 1,000			Insurance deductible, damage awards
152			TOTAL	\$ 782,577	\$ 874,370	\$ 1,006,693		\$ 1,038,294	\$ 577,361	55.61%	\$ 460,933		\$ 1,084,221		4.42%
153															
154			FIRE												
155	101-41920-106	PART TIME WAGES	\$ 70,157	\$ 83,011	\$ 74,289		\$ 70,582	\$ 5,911	8.37%	\$ 64,671		\$ 83,343			Fire Chiefs, Investigators, Inspectors, On-call plus COLA
156	101-41920-123	FIRE RELIEF CONTRIBUTION	\$ 17,527	\$ 16,052	\$ 20,724		\$ 22,500	\$ -	0.00%	\$ 22,500		\$ 27,500			To OFDRA - Offset by Revenue amount (comes in October) - Includes voluntary 5k contribution in 2022
157	101-41920-125	EMPLOYER FICA CONTRIBUTION	\$ 5,409	\$ 6,395	\$ 5,734		\$ 5,445	\$ 475	8.72%	\$ 4,970		\$ 6,376			7.65% budgeted increase
158	101-41920-135	CELL/TRAVEL/INS ALLOWANCE	\$ 550	\$ 600	\$ 650		\$ 600	\$ 300	50.00%	\$ 300		\$ 600			Fire Chief cell phone
159	101-41920-139	WORK COMP INSURANCE	\$ 3,609	\$ 7,464	\$ 4,296		\$ 4,725	\$ 5,473	115.83%	\$ (748)		\$ 5,473			Determined by population
160	101-41920-140	UNEMPLOYMENT	\$ 1	\$ 2	\$ -		\$ -	\$ -	0.00%	\$ -		\$ -			Firefighters no longer on payroll that qualify for unemployment
161	101-41920-211	OPERATING SUPPLIES	\$ 1,611	\$ 2,326	\$ 2,180		\$ 2,000	\$ 884	44.20%	\$ 1,116		\$ 2,000			Office, safety, manuals, small equipment
162	101-41920-216	FUEL	\$ 1,507	\$ 1,521	\$ 1,358		\$ 1,250	\$ 728	58.24%	\$ 522		\$ 1,500			Fuel for fire department vehicles
163	101-41920-217	VEHICLE REPAIR/MAINTENANCE	\$ 3,318	\$ 2,841	\$ 3,984		\$ 7,000	\$ 5,078	72.54%	\$ 1,922		\$ 7,000			Anything with 4 wheels, Dept of Transportation vehicle safety inspections
164	101-41920-218	UNIFORMS/GEAR	\$ 2,578	\$ 3,622	\$ 3,482		\$ 2,000	\$ 31	1.55%	\$ 1,969		\$ 2,000			Bunker gear replacements moved to Equipment CIP
165	101-41920-220	RADIO COMMUNICATIONS	\$ 8,076	\$ 7,775	\$ 7,845		\$ 9,500	\$ 3,484	36.67%	\$ 6,016		\$ 9,500			Hennepin County information technology (710/mo)
166	101-41920-221	EQUIP REPAIR/MAINTENANCE	\$ 4,284	\$ 2,859	\$ 5,550		\$ 5,500	\$ 3,689	67.07%	\$ 1,811		\$ 5,500			Anything without 4 wheels
167	101-41920-255	DUES/MEMBERSHIPS	\$ 355	\$ 398	\$ 435		\$ 500	\$ 335	67.00%	\$ 165		\$ 500			MN State Chiefs, MN State Fire Depts, Hennepin County Depts, National Fire Protections
168	101-41920-260	EDUCATION/MEETINGS/TRAVEL	\$ 2,447	\$ 2,202	\$ 1,752		\$ 2,000	\$ -	0.00%	\$ 2,000		\$ 13,000			Training and certifications, Chiefs conference
169	101-41920-261	EDUCATION - STATE AIDED	\$ 12,250	\$ 8,653	\$ 16,779		\$ 17,500	\$ 5,685	32.49%	\$ 11,815		\$ 2,000			State Aid supplemented (award per year in July - est based on current year)
170	101-41920-307	RECORDING SERVICE	\$ 39	\$ 128	\$ 295		\$ 200	\$ -	0.00%	\$ 200		\$ 200			PSAC meeting minutes (split with Police Dept)
171	101-41920-309	SOFTWARE		\$ -	\$ 877		\$ 1,500	\$ 522	34.80%	\$ 978		\$ 1,500			Rescue Hub, Dropbox
172	101-41920-310	OTHER PROFESSIONAL SERVICES	\$ 2,100	\$ 4,433	\$ 2,400		\$ 2,000	\$ -	0.00%	\$ 2,000		\$ 2,400			Acturial for OFDRA (Van Iwaarden)
173	101-41920-312	COMMUNITY EDUCATION	\$ -		\$ -		\$ 500	\$ -	0.00%	\$ 500		\$ 500			Community education supplies
174	101-41920-355	PERSONNEL/RECRUITMENT	\$ 1,416	\$ 3,573	\$ -		\$ 500	\$ -	0.00%	\$ 500		\$ 500			Recruitment of FD members (if needed)
175	101-41920-376	VEHICLE INSURANCE	\$ 1,246	\$ 1,491	\$ 1,477		\$ 1,625	\$ 1,139	70.09%	\$ 486		\$ 1,253			10% increase
176			TOTAL	\$ 138,480	\$ 155,347	\$ 154,107		\$ 157,427	\$ 33,734	21.43%	\$ 123,693		\$ 172,645		9.67%
177															
178			INSPECTIONS												
179	101-41940-305	BUILDING INSPECTIONS	\$ 32,785	\$ 37,753	\$ 32,817		\$ 22,400	\$ 7,403	33.05%	\$ 14,997		\$ 25,600			32% of Revenue received
180	101-41940-305	ELECTRICAL INSPECTIONS	\$ 8,435	\$ 6,449	\$ -		\$ 8,000		0.00%	\$ 8,000		\$ 8,000			80% of Reveune received
181	101-41940-300	MERCHANT FEES	\$ 1,543	\$ -	\$ 2,547		\$ -	\$ 351	0.00%	\$ (351)		\$ -		A	Removed, fees to be passed through via Tyler Tech software starting in 2022
182			TOTAL	\$ 39,707	\$ 44,202	\$ 35,364		\$ 30,400	\$ 7,754	25.51%	\$ 22,646		\$ 33,600		10.53%
183															
184			STREETS AND ALLEYS (40% ALLOCATION)												
185	101-42000-101	FULL TIME WAGES	\$ 91,920	\$ 78,835	\$ 77,595		\$ 87,019	\$ 41,948	48.21%	\$ 45,071		\$ 92,320		A	Variable merit increase plus 3% COLA (30% of wages allocated to enterprise funds)
186	101-42000-106	PART TIME WAGES	\$ 1,474	\$ 1,658	\$ 1,258		\$ 2,306	\$ 508	22.03%	\$ 1,798		\$ 2,306			Snow plow part time help
187	101-42000-124	PERA CONTRIBUTION (FT ONLY)	\$ 5,226	\$ 6,007	\$ 5,747		\$ 6,525	\$ 3,237	49.61%	\$ 3,288		\$ 6,923		A	7.5% budgeted increase
188	101-42000-125	FICA CONTRIBUTION	\$ 7,384	\$ 6,334	\$ 5,998		\$ 6,785	\$ 3,385	49.89%	\$ 3,400		\$ 7,191		A	7.65% budgeted increase

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	City of Osseo													
2	General Fund Expenditures Budget Worksheet													
3	For the Year 2022													
4												Note: Accounts indicating an "A" are allocatable to enterprise funds		
5			2018	2019	2020		2021					2022		
6	ACCOUNT	DESCRIPTION	Actual	Actual	Actual		Budgeted	6/30/2021	% of Budget	Remaining		Amount		Notes
249	101-42350-380	ELECTRIC	\$ 4,546	\$ 4,283	\$ 3,991		\$ 4,250	\$ 2,351	55.32%	\$ 1,899		\$ 4,700	A	Electric costs for parks
250	101-42350-390	GAS - HEATING	\$ 923	\$ 727	\$ 716		\$ 800	\$ 651	81.38%	\$ 149		\$ 1,000	A	Gas heat for parks buildings
251	101-42350-410	LEASE/RENTALS	\$ 3,002	\$ 3,129	\$ 1,275		\$ 1,500		0.00%	\$ 1,500		\$ 3,000		Leases for various items (Warming house removed for 2021, back in 2022)
252		TOTAL	\$ 76,469	\$ 89,315	\$ 91,333		\$ 89,313	\$ 51,533	57.70%	\$ 37,780		\$ 103,056		15.39%
253														
254	101-41350-310	CONTINGENCY	\$ 10,698	\$ 460	\$ -		\$ 20,000	\$ -	0.00%	\$ 20,000		\$ 20,000		Unforseen expenses
255														
256	101-49300-720	TRANSFER TO OTHER FUND	\$ 652,870	\$ 625,870	\$ 565,870		\$ 565,870	\$ 282,935	50.00%	\$ 282,935		\$ 625,870		Transfer to Capital Improvement Plan (increased 60000 to 2019 levels)
257														
258														
259	TOTAL GENERAL FUND EXPENDITURES		\$ 2,502,258	\$ 2,689,246	\$ 2,772,406		\$ 2,842,868	\$ 1,437,042	50.55%	\$ 1,405,826		\$ 3,039,001		6.90%
260														
261												\$ 196,133		Increase for 2022
262														
263														Updated 8/26/21 RG

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<div>City of Osseo</div> <div>General Fund Revenue Budget Worksheet</div> <div>For The Year 2022</div>													
2														
3														
4														
5														
6			2018	2019	2020		2021					2022		
7														
8	Account	Description	Actual	Actual	Actual		Budgeted	6/30/2021	% RECEIVED	Remaining		Amount	Description	
9	101-31000	GENERAL PROPERTY TAX	\$ 1,190,926	\$ 1,205,187	\$ 1,278,424		\$ 1,333,282	\$ 722,179	54.17%	\$ 611,103		\$ 1,412,859		
10	101-31000	GENERAL PROPERTY TAX								\$ -		\$ -	Additional levy to maintain fund balance	
11	101-31020	FISCAL DISPARITIES	\$ 245,028	\$ 252,178	\$ 248,835		\$ 289,326	\$ 120,023	41.48%	\$ 169,303		\$ 289,326	Will get updated numbers from County in September	
12		TOTAL PROPERTY TAXES	\$ 1,435,954	\$ 1,457,365	\$ 1,527,259		\$ 1,622,608	\$ 842,202	51.90%	\$ 780,406		\$ 1,702,185	LEVY TO THE COUNTY	
13	101-31080	PROPERTY TAX PENALTIES	\$ 1,689	\$ 1,137	\$ 1,151		\$ 777	\$ 367	47.23%	\$ 410		\$ 1,100		
14	101-31200	RECYCLE/ORGANICS GRANT	\$ 5,596	\$ 5,430	\$ 5,051		\$ -	\$ -	0.00%	\$ -		\$ -	Moved to Community Fund for 2021	
15	101-31810	GAS FRANCHISE FEES	\$ 27,511	\$ 26,992	\$ 23,565		\$ 26,000	\$ 18,455	70.98%	\$ 7,545		\$ 32,000	2% of sales - paid quarterly	
16	101-31811	ELECTRIC FRANCHISE FEES	\$ 58,434	\$ 60,357	\$ 62,175		\$ 62,000	\$ 30,701	49.52%	\$ 31,299		\$ 64,000	Set amount based on type - paid quarterly	
17	101-31812	REFUSE FRANCHISE FEES	\$ 12,162	\$ 12,459	\$ 12,590		\$ 12,500	\$ 6,507	52.06%	\$ 5,993		\$ 13,000	10% of sales - paid monthly	
18	101-32101	BUILDING PERMITS	\$ 100,545	\$ 118,160	\$ 73,397		\$ 75,000	\$ 93,787	125.05%	\$ (18,787)		\$ 82,000	2016-2020 reflect net (\$66k is Osseo Senior High project this year)	
19	101-32102	COMMERCIAL LICENSES	\$ 51,933	\$ 24,220	\$ 31,598		\$ 45,000	\$ 24,409	54.24%	\$ 20,591		\$ 45,000	Pawn, liquor, tobacco	
20	101-32103	ELECTRIC PERMITS	\$ 11,232	\$ 8,060	\$ 9,903		\$ 12,000	\$ 3,264	27.20%	\$ 8,736		\$ 10,000	2016-2020 reflect net	
21	101-32104	RIGHT OF WAY PERMITS	\$ 12,800	\$ 8,175	\$ 4,300		\$ 7,500	\$ 120	1.60%	\$ 7,380		\$ 7,000		
22	101-32105	POLICE LICENSE/PERMITS	\$ 40	\$ 85	\$ 65		\$ 50	\$ 145	290.00%	\$ (95)		\$ 150	Solicitors, peddlers, golf carts	
23	101-32106	SPECIAL EVENT PERMIT	\$ 300	\$ 500	\$ 50		\$ 500	\$ 350	70.00%	\$ 150		\$ 500		
24	101-32107	MAPLE GROVE CC ADMISSIONS	\$ 327	\$ 732	\$ -		\$ -	\$ -	0.00%	\$ -		\$ -		
25	101-32108	FOOD TRUCK PERMIT	\$ 30	\$ 50	\$ (50)		\$ -	\$ -	0.00%	\$ -		\$ -		
26	101-32610	SIGN PERMITS	\$ 935	\$ 1,654	\$ 1,039		\$ 1,500	\$ 238	15.87%	\$ 1,262		\$ 1,250		
27	101-32620	PLANNING PERMITS	\$ 3,225	\$ 1,475	\$ 3,360		\$ 3,500	\$ 600	17.14%	\$ 2,900		\$ 3,000	Land use applications	
28	101-32670	RENTAL LICENSES	\$ 29,425	\$ 30,375	\$ 4,425		\$ 33,000	\$ 736	2.23%	\$ 32,264		\$ 33,000	Single family homes, apartments, duplexes	
29	101-33401	LOCAL GOVERNMENT AID	\$ 625,162	\$ 625,564	\$ 646,036		\$ 649,597	\$ -	0.00%	\$ 649,597		\$ 649,929	Actual (2nd half rec'd end of Dec) Per Rev. Dept. - \$649,929 confirmed	
30	101-33406	PERA STATE AID	\$ 836	\$ 836	\$ -		\$ 836	\$ -	0.00%	\$ 836		\$ -	No longer available	
31	101-33418	FIRE TRAINING AID	\$ 11,735	\$ 9,014	\$ 10,870		\$ 8,500	\$ -	0.00%	\$ 8,500		\$ 8,500	MN Fire Training Board aid	
32	101-33419	FIRE AID	\$ 15,996	\$ 16,052	\$ 25,183		\$ 17,000	\$ -	0.00%	\$ 17,000		\$ 17,000	State Aid - Send to Relief Assoc 101 41920 123	
33	101-33422	POLICE AID	\$ 43,700	\$ 59,876	\$ 84,441		\$ 70,000	\$ 7,460	10.66%	\$ 62,540		\$ 90,000	TZD (\$8,000), Vest aid, State aid, Training aid (2020 \$55,918)	
34	101-33425	POLICE SERVICES	\$ 12,076	\$ 4,827	\$ 1,844		\$ 6,000	\$ 140	2.33%	\$ 5,860		\$ 9,000	Events, fingerprinting, reports (large event not in YTD totals yet)	
35	101-33611	STAFF SERVICES	\$ 583	\$ -	\$ 689		\$ 500	\$ -	0.00%	\$ 500		\$ 500	Billiable non-Police staff hours, mostly PW	
36	101-33710	COUNTY AID (CAM)	\$ 5,775	\$ 6,776	\$ 6,728		\$ 6,500	\$ -	0.00%	\$ 6,500		\$ 7,000	Aid for Public Works to maintain streets	
37	101-34001	GATEWAY SIGN ADVERTISING	\$ 13,860	\$ 15,307	\$ 9,113		\$ 13,000	\$ 3,800	29.23%	\$ 9,200		\$ 11,000		
38	101-35100	POLICE FINES/FORFEITURES	\$ 43,310	\$ 53,066	\$ 38,160		\$ 51,000	\$ 22,040	43.22%	\$ 28,960		\$ 52,000	District Courts, impounding and towing (3rd Q is averaging \$4,200/month)	
39	101-36000	MISCELLANEOUS REVENUES	\$ 8,235	\$ 5,925	\$ 8,985		\$ 8,000	\$ 3,693	46.16%	\$ 4,307		\$ 9,000	Copies, Boerboom/Sipe Park rental, other misc. revenue	
40	101-3600x	REFUNDS AND REIMBURSEMENTS	\$ 2,061	\$ 2,067	\$ -		\$ 4,000	\$ -	0.00%	\$ 4,000		\$ 4,000	LMC dividends, insurance claims, other misc. reimbursements	
41	101-36001	COMMUNITY CENTER RENTAL	\$ 13,490	\$ 16,429	\$ 2,775		\$ 6,000	\$ 8,100	135.00%	\$ (2,100)		\$ 16,000	Reduced by 50% in 2021, back to normal 2022	
42	101-36002	YOUTH RECREATION FEES	\$ 9,901	\$ 10,990	\$ -		\$ 6,500	\$ 18,460	284.00%	\$ (11,960)		\$ 18,500	Reduced by 50% in 2021, back to normal 2022	
43	101-36003	LIBRARY EXPENSE REIMBURSEMENT	\$ 850	\$ 929	\$ -		\$ 1,000	\$ -	0.00%	\$ 1,000		\$ 1,000		
44	101-36100	SPECIALS COLLECTED BY COUNTY	\$ 3,862	\$ 1,091	\$ 512		\$ 5,000	\$ 1,153	23.06%	\$ 3,847		\$ 3,000	Based on 2020 first half collections	
45	101-36210	INTEREST EARNED	\$ 17,749	\$ 48,246	\$ 24,465		\$ 17,500	\$ 43,239	247.08%	\$ (25,739)		\$ 17,500	Interest is allocated at year end; Will be close to budgeted	
46	101-36234	BEAUTIFICATION DONATIONS	\$ -	\$ 10,750	\$ 14,400		\$ 8,000	\$ 7,380	92.25%	\$ 620		\$ 10,000	Expense 101-42350-215 (was beautification)	
47	101-36242	NITE TO UNITE DONATIONS	\$ 6,000	\$ 8,000	\$ -		\$ -	\$ -	0.00%	\$ -		\$ -	Moved into Community Fund in 2021	
48	101-39000	TRANSFER FROM EDA	\$ 45,000	\$ 45,000	\$ 40,000		\$ 40,000	\$ 20,000	50.00%	\$ 20,000		\$ 40,000	Staff, bldg maintenance, office equipment, insurance	
49	101-39000	TRANSFER FROM CABLE FUND	\$ 7,500	\$ 10,000	\$ 10,000		\$ 10,000	\$ 5,000	50.00%	\$ 5,000		\$ 10,000	From Cable Fund to support annual IT costs	
50	101-39301	EXCESS TIF REVENUES	\$ 23,218	\$ 19,049	\$ 6,659		\$ 12,000	\$ 2,390	19.92%	\$ 9,610		\$ 7,000	Based on 2020 first half collections	
51	101-25500	AMERICAN RESCUE PLAN FUNDS	\$ -	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -		\$ 63,887	ARP funds to eliminate revenue loss (one-time only)	
52														
53			\$ 2,663,037	\$ 2,727,021	\$ 2,690,738		\$ 2,842,868	\$ 1,164,736	40.97%	\$ 1,678,132		\$ 3,039,001		
54														
55		Non-Tax Levy Revenue	\$ 1,227,083	\$ 1,269,656	\$ 1,163,479		\$ 1,220,260					\$ 1,336,816	9.55% revenue increase 2021 to 2022 (non-tax levy)	
56														
57							\$ 1,622,608					\$ 1,702,185	4.9% tax levy increase/decrease 2021 to 2022	
58														
59														
60												\$ 79,577		

City of Osseo
Schedule of General Property Tax Levies

Actual for the years ended December 31, 2012 thru 2021 and projected 2022								*2020 to be included later (2020 audit completed)			
	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2021	Proposed Tax Levy 2022	Proposed 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	1,702,185	\$ 162,935
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	135,000	25,000
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)
Total Debt Service Levies	360,915	406,279	396,800	388,022	399,366	285,562	288,275	298,241	197,445	216,978	19,533
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	1,919,163	182,468
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)
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	1,629,837	\$ 182,262
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
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
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
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)
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)
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
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%	61.64%	3.92%
% Increase in Tax Capacity Rate		13.224%	-0.461%	-5.267%	-2.638%	-2.696%	-8.609%	-4.970%	-2.295%	3.923%	6.22%
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.