Posted August 25, 2022

Osseo City Council

AGENDA

WORK SESSION
Monday, August 29, 2022
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. 2023 Budget Review**
5. **Adjournment**

City of Osseo City Council
Work Session Meeting Item

Agenda Item: **2023 Budget Review**

Meeting Date: August 29, 2022
Prepared by: Riley Grams, City Administrator

Attachments: 2023 General Fund Summary
2023 Expenditures Detail
2023 Revenue Detail
2023 Tax Levy Worksheet

Background:

This coming year appears to be a perfect storm for the budget, unfortunately. There are a number of revenue decreases and a number of expenditure increases lined up for 2023 that are hitting at a difficult time with high inflation continuing to be a factor. We will discuss a number of the budget issues at this work session and the hope is that the Council can discuss some items and provide some general direction to staff to update the budget head of the September 12 Council meeting in which the Council should approve the 2023 preliminary budget and tax levy. Remember that the City will not be able to raise the tax levy after it has been preliminarily approved at the September 12 meeting. We can only lower it, which is why we often refer to the preliminary budget as the "high water mark" during the budgeting process.

As a reminder, that preliminarily approved tax levy would then be sent to Hennepin County to develop the projected property tax statements that would be delivered to property owners at some point in October. The Council will then have the opportunity to discuss the final budget further at the November 28 work session meeting, before approving the final version of the budget and tax levy at the December 12 meeting.

Below is a quick look at some of the important numbers when comparing the 2022 budget, the 2023 preliminary budget:

	2022 Budget	Preliminary 2023 Budget	Difference	Percent Increase/Decrease
Property Tax Levy	$1,745,554	$2,174,103	+ $428,549	+ 24.6%
Debt Service Levies	$135,000	$135,000	$0	No change
Fiscal Disparities	$318,174	$287,829	- $30,345	- 9.5%
Net Taxes	$1,562,380	$2,021,274	+ $458,894	+ 29.4%
Tax Capacity Rate	57.2%	62.95%	5.75%	+ 10.05%

Here are some highlights for the two sides of the budget:

EXPENDITURES:
Comparing the 2022 and preliminary 2023 budget shows expenditures increase of $415,284 (13.47% increase). Most of the increase can be found in the following areas:

1) Full time and part time hourly wage increases, including an 8.2% cost of living increase. The current Minnesota Consumer Price Index (MN CPI) shows inflation across the board of 8.2% from one year ago. The City has historically tied cost of living increases to the MN CPI. Additionally, all FT hourly wages include the 3% merit increase. Those will be finalized after performance reviews are completed prior to the final meeting of the year.

2) The City's benefit provider has projected an increase in medical insurance costs of 11% and dental insurance costs of 5%. Those numbers will be finalized in October and updated in the budget prior to the December 12 meeting. Some employees have opted to take the insurance opt out monthly payment instead of taking insurance through the City, which is a net savings to the City.

3) The 2023 budget removes the City's PTO balance payout for the former City Clerk, which is a reduction in the 2023 budget.

4) No election for 2023.

5) Slight increase in prosecution legal services with the change to a new attorney firm and update to the contract for those services.

6) The full scope of IT services (email licenses, software licenses, and added security costs) are now included in the 2023 budget. You'll note that the two line items "Website Hosting" and "Email/Licensing/Security Costs" are now more accurately portrayed in the 2023 budget. In years past those had been combined.

7) New in 2023 is the inclusion of the annual Tyler Tech software fees.

8) Property/liability insurance is budgeted for a 10% increase. Final numbers will be determined in October and updated in the 2023 budget.

9) New rate for the weekend Community Center attendant has been included in the 2023 budget.

10) Gas heating costs for all public buildings are increased sharply.

11) There are a number of changes in the Police Department. They include:

    a) The additional of the Police Lieutenant position for 2023. We do not yet know the exact date for the position to start, so I have simply budgeted for a full 12 months. I will update this once the picture is a little clearer. I have also budgeted for a full year of the backfill FT Police Officer position as well. This brings the total Police force to 8 Officers (Chief, Lieutenant, and six FT Officers).
    b) The tentatively agreed upon Police contract numbers, which includes wage increases and retention bonusses, have been included in the 2023 budget.
    c) Squad fuel (really, fuel in general) has increased.
    d) Increase in registration and training with the added new FT Police Officer (backfill position).
    e) Addition of the fence consortium line item for 2023.

12) There are a number of changes in the Fire Department. They include:

a) Wage increases for the Fire Department. In 2022 the wage for a paid on-call firefighter is $11.48/hr. For 2023, we are projecting $15.00/hr. We also are better projecting the total number of on-call hours (6000 hrs for the year).
b) Fire Department moving away from the Officers stipend to a dollar per hour increase for each of the Officer positions ($16/hr for Lieutenant and $16/hr Captain), with more accurate hours projected.
c) Duty crews are now projected to be paid for weekend on-call time at $15/hr.
d) The Public Services Assistant position is now fully in the Fire Department budget for 2023.
e) The City voluntary contribution to the Fire Relief Association increased from $5,000 to $10,000.
f) Education – State Aid is increased, but there is an offsetting amount in the revenue side on the budget.
g) Increased effort at recruitment in order to fill the Department.

13) Large increase in building inspections, but this is due to the projected increase due to the Hall Sweeney apartment project. The expenditure is 32% of the revenue received (to Metro West).

14) Increase in Public Works snow management line item.

Below is a review of the 2023 preliminary expenditures budget by Department:

Department	2022 Budget	2023 Preliminary	Increase/Decrease	Percent Change
General Government	$812,641	$837,970	+ $25,329	+ 3.12%
Public Safety	$1,282,982	$1,622,775	+ $339,793	+ 26.48%
Public Works	$209,951	$245,925	+ $35,974	+ 17.13%
Parks and Rec	$130,026	$146,315	+ $16,289	+ 12.53%
Contingency Funds	$20,000	$20,000	+/- $0	+/- 0%
CIP Transfer	$625,870	$625,870	+/- $0	+/- 0%
TOTAL EXPENDITURES	$3,081,470	$3,498,854	+ $417,385	+ 13.54%

REVENUE:
Comparing the 2022 and preliminary 2023 budget shows non-tax levy revenue increase of $37,948 (2.84% increase). Most of the increase can be found in the following areas:

1) Building permits continue to go up and includes a large building permit revenue source for the proposed Hall Sweeney Apartment project.

2) Gas franchise fees are jumping up with the cost of gas rising.

3) Commercial licenses get a bump with the economy back after the pandemic.

4) Local Government Aid (LGA) is going down by nearly $27,000.

5) Miscellaneous revenues are up high again this year, projected higher next year.

6) Removal of the American Rescue Plan funds from the revenue budget, which was a one-time revenue stream to cover the loss of revenue due to the COVID-19 pandemic.

7) Fiscal disparities is going down by about $30,000.

8) The budget includes approximately $49,000 in order to maintain 40% fund balance per policy.

TAX LEVY:
As mentioned, this appears to be a perfect storm of a budget as the tax levy is projected to increase sharply for 2023. With expenditures increasing by $417,000, revenue only increasing by $38,000, and the addition of $49,000 for the fund balance policy, the net result is an increase in the tax levy of $428,549 (a 24.55% tax levy increase).

Recommendation/Action Requested:
Staff recommends the City Council discuss the item and direct Staff accordingly.

City of Osseo

Schedule of General Property Tax Levies

Actual for the years ended December 31, 2012 thru 2021 and projected 2023

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	**Actual 2022**	**Proposed Tax Levy 2023**	**Proposed Increase (Decrease)**	% Increase/ Decrease
Property Taxes Levied for General Purposes														
General Fund Operations	$ 900,300	$ 939,486	$ 1,045,047	$ 1,148,935	$ 1,207,490	$ 1,421,845	$ 1,444,727	1,454,860	1,539,250	1,622,608	**1,745,554**	**2,174,103**	**$ 428,549**	24.55%
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	**135,000**	**135,000**	**-**	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	**-**	**-**	**-**	0.00%
Total Debt Service Levies	360,915	406,279	396,800	388,022	399,366	285,562	288,275	298,241	197,445	191,978	**135,000**	**135,000**	**-**	0.00%
Total General Property Tax Levy	1,261,215	1,345,765	1,441,847	1,536,957	1,606,856	1,707,407	1,733,002	1,753,101	1,736,695	1,814,586	**1,880,554**	**2,309,103**	**428,549**	22.79%
Property Taxes Paid from Fiscal Disparities Pool	(234,809)	(228,847)	(289,324)	(275,189)	(278,157)	(311,855)	(297,959)	(305,526)	(289,120)	(289,326)	**(318,174)**	**(287,829)**	**30,345**	-9.54%
General Fund Cash									-					
Net Taxes Paid by Osseo Properties	$ 1,026,406	$ 1,116,918	$ 1,152,523	$ 1,261,768	$ 1,328,699	$ 1,395,552	$ 1,435,043	1,447,575	1,447,575	1,525,260	**1,562,380**	**2,021,274**	**$ 458,894**	29.37%
Tax Capacity from Hennepin County														
Personal Property	$ 44,978	$ 50,112	$ 48,532	$ 50,036	$ 57,830	$ 56,581	$ 60,468	60,215	60,810	65,961	**26,551**	**29,022**	**2,471**	9.31%
Real Estate	2,550,783	2,257,463	2,236,865	2,362,630	2,603,881	2,904,611	3,148,012	3,404,450	3,611,660	3,862,105	**4,040,817**	**4,635,299**	**594,482**	14.71%
Total Tax Capacity	2,595,761	2,307,575	2,285,397	2,412,666	2,661,711	$ 2,961,192	$ 3,208,480	3,464,665	3,672,470	3,928,066	**4,067,368**	**4,664,321**	**$ 596,953**	14.68%
Less Fiscal Disparities	(489,140)	(476,704)	(432,119)	(431,688)	(426,038)	(434,573)	(417,754)	(464,328)	(499,178)	(543,750)	**(587,955)**	**(602,271)**	**(14,316)**	2.43%
Less Tax Increment Valuation	(506,117)	(386,799)	(356,275)	(250,959)	(364,533)	(506,877)	(518,193)	(588,064)	(665,089)	(740,043)	**(747,924)**	**(851,127)**	**(103,203)**	13.80%
Total Tax Capacity Used to Determine Local Tax Rate	$ 1,600,504	$ 1,444,072	$ 1,497,003	$ 1,730,019	$ 1,871,140	$ 2,019,742	$ 2,272,533	2,412,273	2,508,203	2,644,273	**2,731,489**	**3,210,923**	**$ 479,434**	17.55%
City of Osseo Local Tax Capacity Rate	64.130%	77.345%	76.989%	72.934%	71.010%	69.10%	63.15%	60.01%	57.71%	57.68%	**57.20%**	**62.95%**	**5.75%**	10.05%
% Increase in Tax Capacity Rate		13.224%	-0.461%	-5.267%	-2.638%	-2.696%	-8.609%	-4.970%	-2.295%	-0.032%	**-0.483%**	**5.268%**		
Capital Reserves														
Streets	319,972	463,440	416,235	405,698	446,267	459,030	340,050	332,160	272,160	272,160	**332,160**	**372,160**	**100,000**	12.04%
Equipment	92,180	-	52,688	72,446	79,691	87,660	128,675	131,464	131,464	131,464	**131,464**	**131,464**	**-**	0.00%
Facilities	46,090	-	52,688	72,446	79,691	87,660	123,675	127,660	127,660	127,660	**127,660**	**127,660**	**-**	0.00%
Parks	4,609	30,000	5,269	28,978	31,876	35,050	33,470	34,586	34,586	34,586	**34,586**	**-**	**(34,586)**	-100.00%
Capital Financing From Gen. Fund	462,851	493,440	526,880	579,568	637,525	$ 669,400	$ 625,870	625,870	565,870	565,870	**625,870**	**631,284**	**$ 65,414**	0.87%

City of Osseo

General Fund Expenditures Budget Summarized

For the Year 2023

DIVISION	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 BUDGET	2022 YTD	2022 BALANCE	2022 % of Budget	2023 Projected BUDGET	Increase (Decrease) vs. 2022	Increase (Decrease) vs. 2022
Mayor and Council	$ 30,112	$ 40,957	$ 36,900	$ 34,923	$ 37,041	$ 16,246	$ 20,795	43.86%	**$ 36,004**	**$ (1,037)**	**-2.80%**
Administration	327,459	361,428	356,378	387,007	433,593	187,299	246,294	43.20%	**399,292**	**(34,301)**	**-7.91%**
Elections	7,594	1,364	12,382	1,192	7,969	1,263	6,706	15.85%	**1,200**	**(6,769)**	**-84.94%**
Legal Services	39,707	53,002	48,968	48,232	45,800	23,676	22,124	51.69%	**51,450**	**5,650**	**12.34%**
IT Services	16,020	18,860	52,768	55,265	61,602	20,453	41,149	33.20%	**78,457**	**16,855**	**27.36%**
Financial Services	17,662	18,958	28,277	62,754	16,120	27,005	(10,885)	167.52%	**40,381**	**24,261**	**150.50%**
Planning & Zoning	81,988	86,369	77,757	95,075	101,879	46,336	55,543	45.48%	**109,478**	**7,599**	**7.46%**
City Hall Campus	74,916	86,515	92,663	87,778	92,813	66,461	26,352	71.61%	**102,548**	**9,735**	**10.49%**
Community Center	9,935	10,297	8,673	11,294	15,824	6,957	8,867	43.96%	**19,160**	**3,336**	**21.08%**
Total General Government	**$ 605,393**	**$ 677,750**	**$ 714,766**	**$ 783,520**	**$ 812,641**	**$ 395,696**	**$ 416,945**	**48.69%**	**$ 837,970**	**$ 25,329**	**3.12%**
Police	$ 782,577	$ 874,370	$ 1,006,693	$ 1,139,657	$ 1,094,103	$ 516,890	$ 577,213	47.24%	**$ 1,276,392**	**$ 182,289**	**16.66%**
Inspections	$ 39,707	$ 44,202	$ 35,364	$ 8,344	$ 33,600	$ 590	$ 33,010	1.76%	**$ 59,200**	**$ 25,600**	**76.19%**
Fire	$ 138,480	$ 155,347	$ 154,107	$ 147,902	$ 155,279	36,455	118,824	23.48%	**287,184**	**131,905**	**84.95%**
Total Public Safety	**$ 960,764**	**$ 1,073,919**	**$ 1,196,164**	**$ 1,295,903**	**$ 1,282,982**	**$ 553,935**	**$ 729,047**	**43.18%**	**$ 1,622,775**	**$ 339,793**	**26.48%**
Public Works	$ 187,479	$ 194,258	$ 196,267	$ 183,276	$ 209,951	$ 119,524	$ 90,427	56.93%	**$ 245,925**	**$ 35,974**	**17.13%**
Total Public Works	**$ 187,479**	**$ 194,258**	**$ 196,267**	**$ 183,276**	**$ 209,951**	**$ 119,524**	**90,427**	**56.93%**	**$ 245,925**	**$ 35,974**	**17.13%**
Parks	$ 76,469	$ 89,315	$ 91,333	$ 88,058	$ 99,515	52,761	$ 46,754	53.02%	**$ 111,418**	**$ 11,903**	**11.96%**
Recreation	8,585	27,674	8,006	30,381	30,511	8,532	21,979	27.96%	**34,898**	**4,387**	**14.38%**
Total Parks/Recreation	**$ 85,054**	**$ 116,990**	**$ 99,339**	**$ 118,439**	**$ 130,026**	**61,293**	**$ 68,733**	**47.14%**	**$ 146,315**	**$ 16,289**	**12.53%**
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**	**$ 2,381,138**	**$ 2,455,600**	**$ 1,130,448**	**$ 1,325,152**	**46.04%**	**$ 2,872,985**	**$ 417,385**	**17.00%**
Transfer for Improvements	**$ 652,870**	**$ 625,870**	**$ 565,870**	**$ 565,870**	**$ 625,870**	**$ 312,935**	**$ 312,935**	**50.00%**	**$ 625,870**	**$ -**	**0.00%**
Total General Expenditures	**$ 2,502,258**	**$ 2,689,246**	**$ 2,772,406**	**$ 2,947,008**	**$ 3,081,470**	**$ 1,443,383**	**$ 1,638,087**	**46.84%**	**$ 3,498,854**	**$ 417,385**	**13.54%**

City of Osseo

General Fund Expenditures Budget Worksheet

For the Year 2023

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

ACCOUNT	DESCRIPTION	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted	2022 6/30/2022	2022 % of Budget	2022 Remaining	2023 Projected Amount		2023 Projected Notes
MAYOR AND COUNCIL												
101-41000-106	PART TIME WAGES	$ 13,200	$ 19,145	$ 19,000	$ 17,417	$ 19,000	$ 9,500	50.00%	$ 9,500	$ 19,000		Council pay review every other year. Review again in 2024.
101-41000-125	EMPLOYER FICA CONTRIBUTION	$ 1,010	$ 1,454	$ 1,454	$ 1,332	$ 1,565	$ 727	46.45%	$ 838	$ 1,178		6.2% wage
101-41000-139	WORK COMP INSURANCE	$ 50	$ 88	$ 84	$ -	$ 101	$ -	0.00%	$ 101	$ 111		LMCIT recommended to budget for a 10% increase
101-41000-211	OPERATIONS	$ 722	$ 236	$ 2,395	$ 2,730	$ 1,500	$ 264	17.60%	$ 1,236	$ 1,000		Chamber supplies, Council supplies
101-41000-218	UNIFORMS/APPAREL	$ 32	$ 60	$ -	$ -	$ 300	$ -	0.00%	$ 300	$ 300		$60 per Councilmember
101-41000-255	DUES/MEMBERSHIPS	$ 4,291	$ 6,484	$ 4,677	$ 4,996	$ 4,775	$ 2,471	51.75%	$ 2,304	$ 4,915		LMC (3391), Metro Cities (1261), West Metro Mayors (34), NW League of Muni (231)
101-41000-260	REGISTRATION/TRAINING/TRAVEL	$ 680	$ 6,314	$ 275	$ 588	$ 1,500	$ 941	62.73%	$ 559	$ 2,000		Council training and travel
101-41000-307	RECORDING SERVICES	$ 10,127	$ 7,177	$ 9,015	$ 7,860	$ 8,300	$ 2,343	28.23%	$ 5,957	$ 7,500		Meeting minutes, codfying, CCX televing, recording
	TOTAL	**$ 30,112**	**$ 40,957**	**$ 36,900**	**$ 34,923**	**$ 37,041**	**$ 16,246**	**43.86%**	**$ 20,795**	**$ 36,004**		**-2.80%**
ADMINISTRATION												
101-41110-101	FULL TIME WAGES	$ 199,881	$ 228,459	$ 241,976	$ 271,989	$ 282,842	$ 145,148	51.32%	$ 137,694	$ 223,891	A	Variable merit increase plus 8.2% COLA (30% of wages allocated to enterprise funds) (no City Clerk payout)
101-41110-124	PERA CONTRIBUTION	$ 14,650	$ 16,746	$ 17,500	$ 20,625	$ 18,509	$ 9,140	49.38%	$ 9,369	$ 21,064	A	7.5% wages
101-41110-125	EMPLOYER FICA CONTRIBUTION	$ 16,105	$ 17,924	$ 18,176	$ 19,128	$ 18,879	$ 11,386	60.31%	$ 7,493	$ 17,413	A	6.2% wages
101-41110-130	MED/DEN/LIFE/LTD INSURANCE	$ 19,310	$ 16,761	$ 14,082	$ 10,074	$ 26,333	$ 8,068	30.64%	$ 18,265	$ 26,417	A	Estimated medical and dental insurance for employees (11% medical & 5% dental increase)
101-41110-135	CELL/TRAVEL/INSURANCE ALLOW	$ 4,620	$ 4,620	$ 6,557	$ 8,956	$ 5,985	$ 3,715	62.07%	$ 2,270	$ 19,642	A	Allowances and health insurance stipends for employees
101-41110-139	WORK COMP INSURANCE	$ 1,103	$ 951	$ 1,131	$ 1,111	$ 1,945	$ 1,159	59.59%	$ 786	$ 2,140	A	LMCIT recommended to budget for a 10% increase
101-41110-201	OFFICE SUPPLIES	$ 2,155	$ 1,205	$ 2,574	$ 1,470	$ 1,000	$ 319	31.90%	$ 681	$ 1,000	A	Office stationary and supplies
101-41110-211	OPERATIONS	$ 1,790	$ 3,470	$ 1,916	$ 4,859	$ 1,800	$ 2,639	146.61%	$ (839)	$ 2,000	A	Misc operations and other items
101-41110-218	UNIFORMS/APPAREL	$ 60	$ 31	$ -	$ -	$ 300	$ -	0.00%	$ 300	$ 300	A	$60 per Staff member (5)
101-41110-255	DUES/MEMBERSHIPS	$ 1,275	$ 1,731	$ 1,930	$ 569	$ 1,750	$ 45	2.57%	$ 1,705	$ 1,925		ICMA, GFOA, MCFOA, MAMA, MCMA
101-41110-260	REGISTRATION/TRAINING/TRAVEL	$ 5,207	$ 6,154	$ 3,179	$ 2,795	$ 9,500	$ 2,479	26.09%	$ 7,021	$ 7,000		ICMA, GFOA, MCFOA, MCMA Conferences
101-41110-308	PROPERTY ASSESSING	$ 25,904	$ 29,093	$ 31,089	$ 32,124	$ 31,000	$ -	0.00%	$ 31,000	$ 33,000		Agreement with Hennepin County, levying, open book meeting
101-41110-310	OTHER PROFESSIONAL SERVICES	$ 107	$ 9,426	$ 472	$ 480	$ 825	$ -	0.00%	$ 825	$ 500		Misc. Engineering or other non-finance related consulting
101-41110-311	RENTAL INSPECTION PROGRAM	$ 16,274	$ 7,988	$ 1,829	$ 1,865	$ 19,800	$ -	0.00%	$ 19,800	$ 30,000		Rum River Consulting (75% of total revenue)
101-41110-321	TELECOMMUNICATIONS	$ 567	$ 609	$ 670	$ 1,231	$ 500	$ 327	65.40%	$ 173	$ 496		Administrator cell phone (41.29/mo) and other Admin communication costs
101-41110-322	POSTAGE/DELIVERY SERVICES	$ 1,435	$ 3,008	$ 2,878	$ 1,083	$ 2,520	$ 591	23.45%	$ 1,929	$ 2,388	A	Postage machine (1030/quarter), (400/quarter goes to UB)
101-41110-351	PRINTING/PUBLISHING	$ 13,785	$ 8,939	$ 7,509	$ 6,082	$ 7,800	$ 1,694	21.72%	$ 6,106	$ 7,510	A	Osseo Outlook newsletter (about 1600/quarter) and Ordinance amendments
101-41110-355	PERSONNEL/RECRUITMENT	$ -	$ 310	$ -	$ -	$ -	$ -	0%	$ -	$ -		None expected
101-41110-376	AUTO INSURANCE	$ 63	$ 144	$ 73	$ 76	$ 80	$ 76	95.00%	$ 4	$ 84		10% increase of YTD amount
101-41110-384	RECYCLE/ORGANICS	$ 1,490	$ 2,172	$ 1,255	$ 115	$ -	$ 236	0.00%	$ (236)	$ -		Moved to the Community Fund for 2021
101-41110-410	LEASES/RENTALS	$ 1,679	$ 1,684	$ 1,582	$ 2,375	$ 2,225	$ 277	12.45%	$ 1,948	$ 2,522	A	Lease for copier and water cooler
	TOTAL	**$ 327,459**	**$ 361,428**	**$ 356,378**	**$ 387,007**	**$ 433,593**	**$ 187,299**	**43.20%**	**$ 246,294**	**$ 399,292**		**-7.91%**
ELECTIONS												
101-41410-106	WAGES - JUDGES	$ 3,353		$ 5,711	$ -	$ 4,800	$ -	0.00%	$ 4,800	$ -		Wages: 11.18/hr (election judge) and 12.26/hr (head judge) - No election in 2023
	WAGES - CLERK	$ 1,262	$ 41		$ -	$ -	$ -	0.00%	$ -	$ -		Clerk & PW Time for Elections
101-41410-124	EMPLOYER PERA EXPENSE	$ 54	$ 3	$ 196	$ -	$ 60	$ -	0.00%	$ 60	$ -		City Clerk
101-41410-125	EMPLOYER FICA EXPENSE	$ 81	$ 3	$ 193	$ -	$ 90	$ -	0.00%	$ 90	$ -		City Clerk
101-41410-139	WORK COMP INSURANCE	$ 10	$ (3)	$ -	$ -	$ 19	$ 16	84.21%	$ 3	$ -		Election Judges only
101-41410-211	OPERATIONS	$ 2,833	$ 1,320	$ 6,282	$ 1,192	$ 3,000	$ 1,247	41.57%	$ 1,753	$ 1,200		Election machine maintenace contract, publishing, newsletter, etc (maintenance in off yrs)
	TOTAL	**$ 7,594**	**$ 1,364**	**$ 12,382**	**$ 1,192**	**$ 7,969**	**$ 1,263**	**15.85%**	**$ 6,706**	**$ 1,200**		**-84.94%**
LEGAL												
101-41500-211	LEGAL EXPENSES	$ 1,103	$ 1,164	$ 961	$ 3,007	$ 1,300	$ 451	34.69%	$ 849	$ 1,200		Mileage, copying, postage, fees
101-41500-304	LEGAL SERVICES - CIVIL	$ 25,812	$ 35,628	$ 33,607	$ 29,985	$ 30,000	$ 16,925	56.42%	$ 13,075	$ 32,000		Kennedy Graven retainer (less EDA projects), Ordinance updates
101-41500-306	LEGAL SERVICES - PROSECUTION	$ 12,792	$ 16,210	$ 14,400	$ 15,240	$ 14,500	$ 6,300	43.45%	$ 8,200	$ 18,250		Berglund, Baumgartner, Kimble and Glaser (includes updated monthly retainer)
	TOTAL	**$ 39,707**	**$ 53,002**	**$ 48,968**	**$ 48,232**	**$ 45,800**	**$ 23,676**	**51.69%**	**$ 22,124**	**$ 51,450**		**12.34%**
INFORMATION TECHNOLOGY												
101-41515-302	IT CONSULTANT	$ 16,020	$ 18,860	$ 40,815	$ 31,098	$ 42,372	$ 18,879	44.56%	$ 23,493	$ 42,372	A	Element retainer (Essential Care package 2848/mo retainer) plus average additional monthly onsite costs
101-41515-309	WEBSITE HOSTING			$ 11,953	$ 24,167	$ 1,230	$ 1,574	127.97%	$ (344)	$ 24,000		City website hosting and domain costs
101-41515-309	EMAIL/LICENSING/SECURITY COSTS				$ -	$ 18,000	$ -	0	$ 18,000	$ 12,085		City-wide email licensing, additional IT security costs per recent tech upgrades
	TOTAL	**$ 16,020**	**$ 18,860**	**$ 52,768**	**$ 55,265**	**$ 61,602**	**$ 20,453**	**33.20%**	**$ 41,149**	**$ 78,457**		**27.36%**
FINANCE CONSULTING												
101-41550-300	MERCHANT FEES/MISC	$ -	$ 2,202	$ 2,268	$ 14,935	$ -	$ 2,355	0.00%	$ (2,355)	$ -		Merchant fees removed in 2022
101-41550-300	ACTUARY SERVICE - CITY	$ 700	$ 1,000		$ -	$ -	$ -	0.00%	$ -	$ -	A	In Fire Department budget
101-41550-309	FINANCE SOFTWARE			$ 1,070	$ 1,177	$ -	$ 710	#DIV/0!	$ (710)	$ 23,181		Tyler Tech annual fees
101-41550-301	FINANCIAL CONSULTANT	$ 6,019	$ 6,206	$ 24,939	$ 46,642	$ 6,000	$ 23,940	399.00%	$ (17,940)	$ 6,000	A	Gary Groen (40% of 15000)
101-41550-301	AUDITING	$ 9,400	$ 9,550	$ -	$ -	$ 10,120	$ -	0.00%	$ 10,120	$ 11,200	A	BerganKDV (40% of 28000 - projected FY2022 audit costs). FY2021 was final year of current BerganKDV agreement.
	TOTAL	**$ 17,662**	**$ 18,958**	**$ 28,277**	**$ 62,754**	**$ 16,120**	**$ 27,005**	**167.52%**	**$ (10,885)**	**$ 40,381**		**150.50%**
PLANNING AND ZONING												

City of Osseo

General Fund Expenditures Budget Worksheet

For the Year 2023

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

			2018	2019	2020	2021	2022				2023 Projected		
	ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Actual	Budgeted	6/30/2022	% of Budget	Remaining	Amount		Notes
73	101-41650-101	FULL TIME WAGES	$ 61,079	$ 63,571	$ 42,570	$ 68,320	$ 73,258	$ 34,552	47.16%	$ 38,706	$ 81,640		Variable merit increase plus 8.2% COLA
74	101-41650-106	PART TIME WAGES	$ 2,950	$ 465	$ -	$ 900	$ 1,260	$ -	0.00%	$ 1,260	$ 1,260		Planning Commission meeting stipends
75	101-41650-124	PERA CONTRIBUTION	$ 4,581	$ 4,756	$ 3,205	$ 5,124	$ 5,652	$ 2,591	45.84%	$ 3,061	$ 6,663		7.5% wages
76	101-41650-125	FICA CONTRIBUTION	$ 5,203	$ 5,218	$ 3,366	$ 5,251	$ 5,765	$ 2,622	45.48%	$ 3,143	$ 5,586		6.2% wages
77	101-41650-130	MED/DEN/LIFE/LTD INSURANCE	$ 99	$ 95	$ 2,182	$ 7,102	$ 6,414	$ 4,647	72.45%	$ 1,767	$ -		Estimated medical and dental insurance for employees (11% medical & 5% dental increase) - Employee opted out
78	101-41650-135	CELL/TRAVEL/INSURANCE ALLOW	$ 4,200	$ 4,200	$ 1,615	$ -	$ 2,100	$ -	0.00%	$ 2,100	$ 7,200		Health insurance stipends
79	101-41650-139	WORK COMP INSURANCE	$ 294	$ 315	$ 436	$ 459	$ 480	$ 409	85.21%	$ 71	$ 528		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	$ (334)	$ 100	$ -	0.00%	$ 100	$ 100		Maps and other City Planning supplies
82	101-41650-255	DUES/MEMBERSHIPS	$ -	$ 667	$ -	$ -	$ 500	$ -	0.00%	$ 500	$ 250		American Planning Association membership
83	101-41650-260	EDUCATION/MEETINGS/TRAVEL	$ 1,545	$ 1,520	$ (173)	$ -	$ 1,000	$ -	0.00%	$ 1,000	$ 1,000		American Planning Association conference
84	101-41650-303	ENGINEERING	$ 1,017	$ 3,892	$ 23,118	$ 6,811	$ 1,500	$ 467	31.13%	$ 1,033	$ 1,400	A	Geographic Information System from WSB (50% - other goes to water/sewer)
85	101-41650-307	RECORDING SERVICE	$ 948	$ 1,515	$ 1,230	$ 1,283	$ 2,600	$ 462	17.77%	$ 2,138	$ 2,600		Minutes for Planning Commission and Parks & Rec meetings
86	101-41650-310	OTHER PROFESSIONAL SERVICES	$ -	$ -	$ 20	$ -	$ 1,000	$ -	0.00%	$ 1,000	$ 750		WSB and Legal costs for Comp Plan ordinance amendments
87	101-41650-351	PRINTING/PUBLISHING	$ -	$ -	$ 89	$ 159	$ 250	$ 586	234.40%	$ (336)	$ 500		Publishing for Comp Plan Amendments
88		**TOTAL**	**$ 81,988**	**$ 86,369**	**$ 77,757**	**$ 95,075**	**$ 101,879**	**$ 46,336**	**45.48%**	**$ 55,543**	**$ 109,478**		**7.46%**
89													
90		**CITY HALL CAMPUS**											
91	101-41700-211	OPERATIONS	$ 2,339	$ 3,460	$ 3,064	$ 3,704	$ 2,000	$ 2,570	128.50%	$ (570)	$ 3,000	A	Paper products and misc. supplies
92	101-41700-222	BLDG REPAIR/MAINTENANCE	$ 12,129	$ 16,230	$ 14,211	$ 6,317	$ 11,000	$ 5,855	53.23%	$ 5,145	$ 12,000		HVAC, rugs, parking lot, lighting, elevator license, small equipment, security
93	101-41700-317	CLEANING SERVICE	$ 6,910	$ 8,715	$ 10,519	$ 9,189	$ 9,000	$ 5,166	57.40%	$ 3,834	$ 10,500		Tegrete Cleaning Solutions
94	101-41700-321	TELECOMMUNICATONS	$ 8,567	$ 10,286	$ 13,063	$ 12,058	$ 9,000	$ 3,616	40.18%	$ 5,384	$ 8,500		Main line phones, internet
95	101-41700-375	PROPERTY/LIABILITY INSURANCE	$ 25,648	$ 29,836	$ 34,959	$ 38,466	$ 42,313	$ 39,589	93.56%	$ 2,724	$ 43,548		10% increase of YTD charges
96	101-41700-380	ELECTRIC	$ 13,852	$ 13,078	$ 12,166	$ 13,250	$ 13,500	$ 5,535	41.00%	$ 7,965	$ 15,000		City Hall electric
97	101-41700-390	GAS - HEATING	$ 5,471	$ 4,911	$ 4,681	$ 4,794	$ 6,000	$ 4,130	68.83%	$ 1,870	$ 10,000		Gas heat for City Hall
98		**TOTAL**	**$ 74,916**	**$ 86,515**	**$ 92,663**	**$ 87,778**	**$ 92,813**	**$ 66,461**	**71.61%**	**$ 26,352**	**$ 102,548**		**10.49%**
99													
100		**COMMUNITY CENTER**											
101	101-41800-106	PART TIME WAGES	$ -	$ -	$ 660	$ 2,323	$ 3,200	$ 1,586	49.56%	$ 1,614	$ 5,200		Weekend community center rental attendant (Increased to $100/weekend for 2023)
102	101-41800-124	PERA	$ -	$ -	$ 50	$ 174	$ 240	$ 119	49.58%	$ 121	$ 390		7.5% wages
103	101-41800-125	FICA	$ -	$ -	$ 50	$ 178	$ 245	$ 121	49.39%	$ 124	$ 322		6.2% wages
104	101-41800-139	WORK COMP	$ -	$ -	$ 80	$ 81	$ 88	$ 75	85.23%	$ 13	$ 97		LMCIT recommended to budget for a 10% increase
105	101-41800-211	OPERATIONS	$ 1,433	$ 2,219	$ 101	$ 190	$ 750	$ 59	7.87%	$ 691	$ 750		Paper products, lighting, cleaning supplies
106	101-41800-221	EQUIPMENT/REPAIRS MAINTENANCE	$ 953	$ -	$ 806	$ 806	$ 900	$ 806	89.56%	$ 94	$ 900		Partition or other kitchen repairs
107	101-41800-317	CLEANING SERVICE	$ 2,772	$ 1,783	$ 2,608	$ 3,569	$ 2,940	$ 2,069	70.37%	$ 871	$ 3,420		285/mo based on square footage
108	101-41800-317	CARPET CLEANING	$ -	$ 1,845	$ -	$ -	$ 2,500	$ -	0.00%	$ 2,500	$ 2,100		Carpet cleaning 6 times per year plus misc.
109	101-41800-375	PROPERTY/LIABILITY INSURANCE	$ 536	$ 491	$ 575	$ -	$ 696	$ -	0.00%	$ 696	$ 731		5% budgeted increase
110	101-41800-380	ELECTRIC	$ 3,041	$ 2,871	$ 2,715	$ 2,909	$ 2,965	$ 1,215	40.98%	$ 1,750	$ 3,000		Electric for Community Center
111	101-41800-390	GAS - HEATING	$ 1,201	$ 1,088	$ 1,028	$ 1,064	$ 1,300	$ 907	69.77%	$ 393	$ 2,250		Heat for Community Center
112		**TOTAL**	**$ 9,935**	**$ 10,297**	**$ 8,673**	**$ 11,294**	**$ 15,824**	**$ 6,957**	**43.96%**	**$ 8,867**	**$ 19,160**		**21.08%**
113													
114		**POLICE**											
115	101-41900-101	FULL TIME WAGES - OFFICERS	$ 451,989	$ 485,705	$ 647,869	$ 723,663	$ 584,976	$ 320,064	54.71%	$ 264,912	$ 686,691		Per negotiated Police Union contract (2023-2025)
116	101-41900-101	FULL TIME WAGES - NON OFFICERS		$ 58,705	$ -	$ -	$ 67,974	$ -	0.00%	$ 67,974	$ 75,754		Variable merit increase plus 8.2% COLA
117	101-41900-101	SHIFT DIFFERENTIAL	$ -	$ -	$ -	$ -	$ 7,500	$ -	0.00%	$ 7,500	$ 5,749		Shift differenetial $0.75/hr, offset by Police services and Police Aid (TZD)
118	101-41900-106	PART TIME WAGES	$ 68,113	$ 33,889	$ 14,097	$ 27,755	$ 33,000	$ 2,954	8.95%	$ 30,046	$ 28,000		Part-time Police Officers (includes 8.2% COLA for 2023)
119	101-41900-124	PEPFF CONTRIBUTION (OFFICERS)	$ 76,977	$ 82,580	$ 109,816	$ 117,182	$ 103,541	$ 50,024	48.31%	$ 53,517	$ 124,155		17.7% wages
120	101-41900-124	PERA CONTRIBUTION (NON OFFICERS)		$ 4,403	$ -	$ -	$ 5,098	$ -	0.00%	$ 5,098	$ 6,222		7.5% wages
121	101-41900-125	EMPLOYER FICA CONTRIBUTION (OFFICERS)	$ 8,154	$ 7,370	$ 11,642	$ 15,205	$ 8,482	$ 6,496	76.59%	$ 1,986	$ 11,374		1.45% wages (Medicare only)
122	101-41900-125	EMPLOYER FICA CONTRIBUTION (NON OFFICERS)		$ 4,227	$ -	$ -	$ 5,200	$ -	0.00%	$ 5,200	$ 4,697		6.2% wages - Non Officers
123	101-41900-130	MED/DEN/LIFE/LTD/STD INSURANCE	$ 64,304	$ 74,919	$ 84,810	$ 82,244	$ 103,512	$ 46,955	45.36%	$ 56,557	$ 122,184		Estimated medical and dental insurance for employees (11% medical & 5% dental increase)
124	101-41900-135	CELL/TRAVEL/INSURANCE ALLOW	$ 3,877	$ 5,977	$ 8,513	$ 7,984	$ 8,250	$ 2,765	33.52%	$ 5,485	$ 16,200		Allowences for Officers
125	101-41900-139	WORK COMP INSURANCE	$ 11,952	$ 21,543	$ 30,464	$ 40,359	$ 44,395	$ 37,805	85.16%	$ 6,590	$ 48,835		LMCIT recommended to budget for a 10% increase
126	101-41900-201	OFFICE EXPENSES	$ 1,654	$ 2,592	$ 2,253	$ 1,014	$ 2,000	$ 425	21.25%	$ 1,575	$ 2,500		Office expenses and logo gear
127	101-41900-202	RECOGNITION/AWARDS	$ 336	$ 150	$ -	$ -	$ 200	$ -	0.00%	$ 200	$ 300		Awards for Officers or public
128	101-41900-211	OPERATING SUPPLIES	$ 2,602	$ 4,070	$ 5,645	$ 4,703	$ 4,500	$ 1,375	30.56%	$ 3,125	$ 5,000		Expenses outside the office
129	101-41900-213	OFFICER EQUIPMENT/GEAR	$ 2,818	$ 5,705	$ 5,889	$ 3,926	$ 5,000	$ 2,790	55.80%	$ 2,210	$ 6,000		Chief, Lt. and part time uniforms, vests, bike program
130	101-41900-216	SQUAD FUEL	$ 11,099	$ 10,954	$ 11,263	$ 18,146	$ 13,000	$ 6,573	50.56%	$ 6,427	$ 20,000		Fuel costs for all squads
131	101-41900-217	SQUAD REPAIRS/MAINTENANCE	$ 5,300	$ 5,420	$ 5,393	$ 4,028	$ 3,500	$ 1,811	51.74%	$ 1,689	$ 3,500		Misc repair for squads (non-insurance related repairs)
132	101-41900-218	UNIFORM ALLOWANCE	$ 3,434	$ 3,843	$ 10,843	$ 6,611	$ 6,000	$ 1,294	21.57%	$ 4,706	$ 6,000		Per Police contract (1000 per Officer)
133	101-41900-220	COMMUNICATION RADIO	$ 14,896	$ 14,154	$ 16,400	$ 18,359	$ 16,400	$ 7,934	48.38%	$ 8,466	$ 19,032		Hennepin County (1586/mo)
134	101-41900-255	DUES/MEMBERSHIPS	$ 1,564	$ 1,042	$ 2,848	$ 5,092	$ 9,500	$ 5,161	54.33%	$ 4,339	$ 10,000		Chiefs membership, POST certifications, includes Tip 411 service
135	101-41900-260	REGISTRATION/TRAINING/TRAVEL	$ 14,740	$ 14,587	$ 8,308	$ 11,748	$ 15,000	$ 4,646	30.97%	$ 10,354	$ 20,000		Intervention training and continuing education
136	101-41900-309	IT - LETG RECORDS MGMT	$ 7,393	$ -	$ 8,693	$ 23,297	$ 10,000	$ -	0.00%	$ 10,000	$ 10,000		LETG - Records management software
137	101-41900-307	RECORDING SERVICES	$ 39	$ 128	$ 515	$ -	$ 200	$ 132	66.00%	$ 68	$ 250		PSAC minutes (split with Fire Dept)

City of Osseo

General Fund Expenditures Budget Worksheet

For the Year 2023

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

Row	ACCOUNT	DESCRIPTION	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted	2022 6/30/2022	2022 % of Budget	2022 Remaining	2023 Projected Amount		2023 Projected Notes
138	101-41900-309	IT - GETAC CAMERA SYSTEM		$ -	$ 841	$ -	$ 7,000	$ -	0.00%	$ 7,000	$ 7,000		Squad camera annual costs
139	101-41900-310	OTHER PROFESSIONAL SERVICES	$ 717	$ 1,501	$ 1,658	$ 1,171	$ 1,250	$ 1,117	89.36%	$ 133	$ 3,555		Grant writing, towing contract, body camera audit (per State Statute) - every 3 yrs
140	101-41900-314	PAWN TRANSACTION CONSORTIUM	$ 2,742	$ 2,649	$ 250	$ 250	$ 500	$ 250	50.00%	$ 250	$ 500		Offset through Pawn Licensing revenue
141	101-41900-316	INCARCERATION SERVICES	$ 7,767	$ 2,735	$ 5,118	$ 7,539	$ 6,500	$ 1,942	29.88%	$ 4,558	$ 6,000		Hennepin County corrections, Hennepin County Sheriff
142	101-41900-317	CLEANING SVC		$ -	$ 300	$ 300	$ 1,000	$ -	0.00%	$ 1,000	$ 500		Additional Police Deparment or squad only cleaning
143	101-41900-321	TELECOMMUNICATIONS	$ 5,043	$ 6,641	$ 6,402	$ 7,305	$ 8,500	$ 3,356	39.48%	$ 5,144	$ 7,500		Cell phones for all Officers (includes additional phone for new position)
144	101-41900-355	PERSONNEL/RECRUITMENT	$ 640	$ 787	$ 60	$ 1,591	$ 250	$ -	0.00%	$ 250	$ 250		Recruitment of PT Officers (if needed)
145	101-41900-376	SQUAD INSURANCE	$ 4,631	$ 7,432	$ 4,720	$ 7,609	$ 8,500	$ 9,311	109.54%	$ (811)	$ 9,777		5% increase of YTD amount
146	101-41900-401	POLICE RESERVES	$ 199	$ 668	$ 206	$ 223	$ 750	$ 275	36.67%	$ 475	$ 750		Police Reserve Program
147	101-41900-402	EMERGENCY PREPAREDNESS	$ 674	$ 949	$ 670	$ 672	$ 675	$ 609	90.22%	$ 66	$ 675		Emergency sirens (120 for electricty and 555 for maintenance)
148	101-41900-403	CHAPLIN PROGRAM	$ -	$ -	$ -	$ -	$ 750	$ 60	8.00%	$ 690	$ 750		Chaplin program costs
149	101-41900-404	NIGHT TO UNITE	$ 8,032	$ 7,856	$ 235	$ 93	$ -	$ 118	0.00%	$ (118)	$ -		Moved to Community Fund in 2021
150	101-41900-410	LEASES/RENTALS	$ 891	$ 1,191	$ 972	$ 1,588	$ 1,000	$ 648	64.80%	$ 352	$ 1,500		Copier (73.04/mo), water cooler (8.00/mo)
151	101-41900-450	REIMBURSEMENT/DEDUCTIBLE	$ -	$ -	$ -	$ -	$ 200	$ -	0.00%	$ 200	$ 200		Insurance deductible, damage awards
152	101-41900-	FENCE CONSORTIUM	$ -	$ -	$ -	$ -	# $ -	$ -	0.00%	$ -	$ 4,994		New in 2023, annual cost for new fence consortium group
153		TOTAL	$ 782,577	$ 874,370	$ 1,006,693	$ 1,139,657	$ 1,094,103	$ 516,890	47.24%	$ 577,213	$ 1,276,392		16.66%
154													
155		**FIRE**											
156	101-41920-106	PART TIME WAGES	$ 70,157	$ 83,011	$ 74,289	$ 73,393	$ 78,110	$ 7,083	9.07%	$ 71,027	$ 178,174		Fire Chiefs, Investigators, Inspectors, On-call plus COLA
157	101-41920-123	FIRE RELIEF CONTRIBUTION	$ 17,527	$ 16,052	$ 20,724	$ 22,727	$ 26,000	$ -	0.00%	$ 26,000	$ 29,115		To OFDRA - Offset by Revenue amount (comes in October) - Includes voluntary 10k contribution in 2023
158	101-41920-125	EMPLOYER FICA CONTRIBUTION	$ 5,409	$ 6,395	$ 5,734	$ 5,657	$ 6,376	$ 565	8.86%	$ 5,811	$ 11,084		6.2% wages
159	101-41920-135	CELL/TRAVEL/INS ALLOWANCE	$ 550	$ 600	$ 650	$ 550	$ 600	$ 300	50.00%	$ 300	$ 600		Fire Chief cell phone
160	101-41920-139	WORK COMP INSURANCE	$ 3,609	$ 7,464	$ 4,296	$ 5,473	$ 5,473	$ 4,661	85.16%	$ 812	$ 5,473		Determined by population (changes in 2024 budget)
161	101-41920-140	UNEMPLOYMENT	$ 1	$ 2	$ -	$ -	$ -	$ -	0.00%	$ -	$ -		Firefighters no longer on payroll that qualify for unemployment
162	101-41920-211	OPERATING SUPPLIES	$ 1,611	$ 2,326	$ 2,180	$ 5,894	$ 1,500	$ 1,443	96.20%	$ 57	$ 3,000		Office, safety, manuals, small equipment
163	101-41920-216	FUEL	$ 1,507	$ 1,521	$ 1,358	$ 1,700	$ 1,900	$ 1,302	68.53%	$ 598	$ 3,032		Fuel for fire department vehicles
164	101-41920-217	VEHICLE REPAIR/MAINTENANCE	$ 3,318	$ 2,841	$ 3,984	$ 7,761	$ 7,200	$ 8,423	116.99%	$ (1,223)	$ 9,515		Anything with 4 wheels, Dept of Transportation vehicle safety inspections
165	101-41920-218	UNIFORMS/GEAR	$ 2,578	$ 3,622	$ 3,482	$ 925	$ 1,000	$ 117	11.70%	$ 883	$ 2,500		Bunker gear replacements moved to Equipment CIP
166	101-41920-220	RADIO COMMUNICATIONS	$ 8,076	$ 7,775	$ 7,845	$ 8,266	$ 8,520	$ 2,865	33.63%	$ 5,655	$ 9,024		Hennepin County information technology (716/mo)
167	101-41920-221	EQUIP REPAIR/MAINTENANCE	$ 4,284	$ 2,859	$ 5,550	$ 5,054	$ 6,750	$ 2,946	43.64%	$ 3,804	$ 6,500		Anything without 4 wheels
168	101-41920-255	DUES/MEMBERSHIPS	$ 355	$ 398	$ 435	$ 435	$ 500	$ 682	136.40%	$ (182)	$ 710		MN State Chiefs, MN State Fire Depts, Hennepin County Depts, National Fire Protections
169	101-41920-260	EDUCATION/MEETINGS/TRAVEL	$ 2,447	$ 2,202	$ 1,752	$ 510	$ 4,000	$ 1,055	26.38%	$ 2,945	$ 2,000		Training and certifications, Chiefs conference
170	101-41920-261	EDUCATION - STATE AIDED	$ 12,250	$ 8,653	$ 16,779	$ 9,335	$ 2,000	$ 1,240	62.00%	$ 760	$ 18,000		State Aid supplemented (award per year in July - est based on current year) - Offsetting in Revenue budget
171	101-41920-307	RECORDING SERVICE	$ 39	$ 128	$ 295	$ -	$ 200	$ 132	66.00%	$ 68	$ 250		PSAC meeting minutes (split with Police Dept)
172	101-41920-309	SOFTWARE		$ -	$ 877	$ 746	$ 800	$ 593	74.13%	$ 207	$ 1,344		Rescue Hub, Dropbox
173	101-41920-310	OTHER PROFESSIONAL SERVICES	$ 2,100	$ 4,433	$ 2,400	$ -	$ 2,400	$ 1,495	62.29%	$ 905	$ 1,500		Acturial for OFDRA (Van Iwaarden)
174	101-41920-312	COMMUNITY EDUCATION	$ -		$ -	$ (3,837)	$ 200	$ -	0.00%	$ 200	$ 300		Community education supplies
175	101-41920-355	PERSONNEL/RECRUITMENT	$ 1,416	$ 3,573	$ -	$ 2,174	$ 250	$ 65	26.00%	$ 185	$ 3,500		Recruitment of FD members (if needed)
176	101-41920-376	VEHICLE INSURANCE	$ 1,246	$ 1,491	$ 1,477	$ 1,139	$ 1,500	$ 1,488	99.20%	$ 12	$ 1,562		5% increase
177		TOTAL	$ 138,480	$ 155,347	$ 154,107	$ 147,902	$ 155,279	$ 36,455	23.48%	$ 118,824	$ 287,184		84.95%
178													
179		**INSPECTIONS**											
180	101-41940-305	BUILDING INSPECTIONS	$ 32,785	$ 37,753	$ 32,817	$ 8,344	$ 33,600	$ 590	1.76%	$ 33,010	$ 51,200		32% of Revenue received
181	101-41940-305	ELECTRICAL INSPECTIONS	$ 8,435	$ 6,449	$ -	$ -	$ -	$ -	#DIV/0!	$ -	$ 8,000		80% of Reveune received (Sloth Inspections)
182	101-41940-300	MERCHANT FEES	$ 1,543	$ -	$ 2,547	$ -	$ -	$ -	0.00%	$ -	$ -	A	Removed, fees now pass through to user
183		TOTAL	$ 39,707	$ 44,202	$ 35,364	$ 8,344	$ 33,600	$ 590	1.76%	$ 33,010	$ 59,200		76.19%
184													
185		**STREETS AND ALLEYS (40% ALLOCATION)**											
186	101-42000-101	FULL TIME WAGES	$ 91,920	$ 78,835	$ 77,595	$ 85,305	$ 94,175	$ 46,759	49.65%	$ 47,416	$ 104,955	A	Variable merit increase plus 8.2% COLA (60% of wages allocated to enterprise funds)
187	101-42000-106	PART TIME WAGES	$ 1,474	$ 1,658	$ 1,258	$ 313	$ 2,375	$ 2,335	98.32%	$ 40	$ 3,500		Snow plow part time help
188	101-42000-124	PERA CONTRIBUTION (FT ONLY)	$ 5,226	$ 6,007	$ 5,747	$ 6,487	$ 7,062	$ 3,363	47.62%	$ 3,699	$ 7,872	A	7.5% wages
189	101-42000-125	FICA CONTRIBUTION	$ 7,384	$ 6,334	$ 5,998	$ 6,897	$ 7,333	$ 3,541	48.29%	$ 3,792	$ 6,686	A	6.2% wages
190	101-42000-130	MED/DEN/LIFE/LTD INSURANCE	$ 3,034	$ 4,830	$ 8,333	$ 13,636	$ 12,855	$ 8,106	63.06%	$ 4,749	$ 17,530	A	Estimated medical and dental insurance for employees (11% medical & 5% dental increase)
191	101-42000-135	CELL/TRAVEL/INS ALLOWANCE	$ 1,630	$ 2,683	$ 1,606	$ 1,628	$ 1,680	$ 840	50.00%	$ 840	$ 2,880	A	Allowances for PW employees
192	101-42000-139	WORK COMP INSURANCE	$ 5,066	$ 2,503	$ 3,623	$ 2,915	$ 8,733	$ 2,900	33.21%	$ 5,833	$ 9,606	A	LMCIT recommended to budget for a 10% increase
193	101-42000-140	UNEMPLOYMENT	$ -	$ 71	$ 142	$ -	$ -	$ -	0.00%	$ -	$ -		None expected
194	101-42000-211	OPERATIONS	$ 1,051	$ 816	$ 2,623	$ 2,904	$ 1,800	$ 615	34.17%	$ 1,185	$ 2,000	A	Shop, office, small equipment, safety
195	101-42000-216	FUEL	$ 2,659	$ 3,873	$ 2,867	$ 5,025	$ 6,500	$ 926	14.25%	$ 5,574	$ 7,000	A	Fuel for PW vehicles
196	101-42000-217	VEHICLE REPAIR/MAINTENANCE	$ 3,078	$ 1,848	$ 1,145	$ 570	$ 1,000	$ 248	24.80%	$ 752	$ 1,000	A	Anything with 4 wheels
197	101-42000-218	UNIFORMS/PROTECTIVE GEAR	$ 753	$ 443	$ 706	$ 660	$ 750	$ 392	52.27%	$ 358	$ 840	A	Steel toe boots, uniforms, hard hats, gloves, ect.
198	101-42000-220	RADIO COMMUNICATIONS	$ 452	$ 451	$ 180	$ -	$ 250	$ -	0.00%	$ 250	$ -	A	Hennepin County information technology (no longer used)
199	101-42000-221	EQUIP REPAIR/MAINTENANCE	$ 137	$ 2,645	$ 272	$ 618	$ 1,000	$ 90	9.00%	$ 910	$ 1,000	A	Anything without 4 wheels
200	101-42000-222	BUILDING REPAIR/MAINTENANCE	$ 1,691	$ 1,076	$ 3,181	$ 624	$ 1,000	$ 203	20.30%	$ 797	$ 5,000	A	Misc repair for PW building
201	101 42000 224	STREET MAINTENANCE/SIGNAGE	$ 2,953	$ 4,915	$ 4,888	$ 6,413	$ 4,500	$ 8,297	184.38%	$ (3,797)	$ 2,500		Traffic sign replacement and traffic management (barricades, cones, etc)
202	101-42000-226	TRAFFIC SIGNALS/STREET LIGHTING	$ 24,726	$ 21,953	$ 25,307	$ 23,668	$ 27,000	$ 11,713	43.38%	$ 15,287	$ 30,000		Cost for traffic signal and all street lights

City of Osseo

General Fund Expenditures Budget Worksheet

For the Year 2023

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

Row	ACCOUNT	DESCRIPTION	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted	2022 6/30/2022	2022 % of Budget	2022 Remaining	2023 Projected Amount		2023 Projected Notes
203	101-42000-250	SNOW MANAGEMENT	$ 23,743	$ 44,905	$ 40,523	$ 14,273	$ 20,000	$ 24,670	123.35%	$ (4,670)	$ 30,000		Snow management funds (hauling costs, salt, sand, etc)
204	101-42000-260	EDUCATION/MEETINGS/TRAVEL	$ 90	$ -	$ 950	$ 75	$ 750	$ 77	10.27%	$ 673	$ 750		Annual expos and conferences for PW members
205	101-42000-310	OTHER PROFESSIONAL SVCS	$ 1,574	$ -	$ 200	$ 56	$ 250	$ 621	248.40%	$ (371)	$ 500		Misc. Engineering
206	101-42000-321	TELECOMMUNICATIONS	$ 1,477	$ 1,495	$ 2,238	$ 2,407	$ 2,000	$ 500	25.00%	$ 1,500	$ 2,000	A	Cell phones and other communications
207	101-42000-355	PERSONNEL/RECRUITMENT	$ 1,088	$ 22	$ 228	$ -	$ -	$ -	0.00%	$ -	$ -		Cost to recruit PW members (if needed)
208	101-42000-375	PROPERTY/LIABILITY INSURANCE	$ 2,445	$ 2,489	$ 2,705	$ 2,769	$ 3,046	$ 1,148	37.69%	$ 1,898	$ 3,198	A	5% budgeted increase
209	101-42000 376	AUTO INSURANCE	$ 1,184	$ 1,667	$ 1,016	$ 993	$ 1,092	$ 1,436	131.50%	$ (344)	$ 1,508	A	5% budgeted increase
210	101-42000-380	ELECTRIC	$ 1,432	$ 1,357	$ 1,630	$ 3,869	$ 2,200	$ 366	16.64%	$ 1,834	$ 2,200	A	Electric costs for PW building
211	101-42000-384	WASTE REMOVAL	$ -	$ -	$ -	$ -	$ 200	$ -	0.00%	$ 200	$ -		Waste removal at PW building
212	101-42000-390	GAS - HEATING	$ 1,056	$ 381	$ 952	$ 1,171	$ 1,500	$ 378	25.20%	$ 1,122	$ 2,500	A	Gas heat for PW building
213	101-42000-410	LEASES AND RENTALS	$ 156	$ 1,001	$ 354	$ -	$ 900	$ -	0.00%	$ 900	$ 900	A	Copier/fax machine (75/mo)
214		**TOTAL**	**$ 187,479**	**$ 194,258**	**$ 196,267**	**$ 183,276**	**$ 209,951**	**$ 119,524**	**56.93%**	**$ 90,427**	**$ 245,925**		**17.13%**
215													
216		**RECREATION**											
217	101-42300-106	PART TIME WAGES - ADULT PROGRAM	$ 2,320	$ 2,728	$ 1,319	$ 283	$ 2,200	$ -	0.00%	$ 2,200	$ 3,500		PT Adult Fitness Coordinator
218	101-42300-125	EMPLOYER FICA CONTRIBUTION	$ 196	$ 208	$ 101	$ 22	$ 167	$ -	0.00%	$ 167	$ 217		6.2% wages
219	101-42300-139	WORK COMP INSURANCE	$ 55	$ 72	$ 97	$ (104)	$ 107	$ 91	85.05%	$ 16	$ 100		LMCIT recommended to budget for a 10% increase
220	101-42300-312	ADULT PROGRAMMING	$ 7,070	$ 6,620	$ 3,604	$ 5,947	$ 5,500	$ 3,569	64.89%	$ 1,931	$ 8,000		Yoga, Jazzercise, Step to It
221	101-42301-312	YOUTH PROGRAMMING	$ 13,366	$ 10,051	$ 72	$ 18,375	$ 18,000	$ 354	1.97%	$ 17,646	$ 18,000		All youth programming (youth & teen)
222	101-42302-106	PART TIME WAGES - SENIOR COORDINATOR	$ 7,262	$ 6,297	$ 1,910	$ 4,618	$ 3,500	$ 3,527	100.77%	$ (27)	$ 4,000		Senior Center Coordinator position wages
223	101-42302-124	PERA CONTRIBUTION	$ 468	$ 472	$ 143	$ 346	$ 263	$ 251	95.44%	$ 12	$ 300		7.5% wages
224	101-42302-125	EMPLOYER FICA CONTRIBUTION	$ 520	$ 481	$ 147	$ 353	$ 268	$ 270	100.75%	$ (2)	$ 248		6.2% wages
225	101-42302-139	WORK COMP INSURANCE	$ 125	$ 154	$ 233	$ 81	$ 256	$ 219	85.55%	$ 37	$ 282		LMCIT recommended to budget for a 10% increase
226	101-42302-312	SENIOR PROGRAMMING	$ 209	$ 589	$ 380	$ 460	$ 250	$ 251	100.40%	$ (1)	$ 250		Gaming supplies
227		**TOTAL**	**$ 8,585**	**$ 27,674**	**$ 8,006**	**$ 30,381**	**$ 30,511**	**$ 8,532**	**27.96%**	**$ 21,979**	**$ 34,898**		**14.38%**
228													
229		**PARKS (10% ALLOCATION)**											
230	101-42350-101	FULL TIME	$ 22,492	$ 20,130	$ 21,614	$ 21,831	$ 23,544	$ 11,690	49.65%	$ 11,854	$ 26,239	A	10% of Public Works gross wages
231	101-42350-106	PART TIME	$ 1,675	$ 7,607	$ 9,004	$ 99	$ 6,208	$ 3,721	59.94%	$ 2,487	$ 7,442		Summer part time help and winter rink attendants + 8.2% COLA increase
232	101-42350-124	PERA CONTRIBUTIONS	$ 1,508	$ 1,443	$ 1,694	$ 1,628	$ 1,766	$ 841	47.62%	$ 925	$ 1,968	A	7.5% wages
233	101-42350-125	EMPLOYER FICA EXPENSE	$ 1,905	$ 2,041	$ 2,620	$ 1,700	$ 1,833	$ 1,091	59.52%	$ 742	$ 2,088	A	6.2% wages
234	101-42350-130	MED/DEN/LIFE/LTD INSURANCE	$ 872	$ 1,261	$ 1,469	$ 2,908	$ 3,214	$ 1,500	46.67%	$ 1,714	$ 5,192	A	Estimated medical and dental insurance for employees (11% medical & 5% dental increase)
235	101-42350-135	CELL/TRAVEL/INSURANCE ALLOW	$ 682	$ 632	$ 2,554	$ 407	$ 420	$ 276	65.71%	$ 144	$ 720	A	Allocated allowance costs to Parks
236	101-42350-139	WORK COMP INSURANCE	$ 1,187	$ 2,644	$ 3,323	$ 1,548	$ 3,906	$ 4,070	104.20%	$ (164)	$ 4,477	A	LMCIT recommended to budget for a 10% increase
237	101-42350-211	PARK OPERATIONS	$ 3,485	$ 7,099	$ 4,136	$ 6,995	$ 5,000	$ 5,375	107.50%	$ (375)	$ 7,000	A	Misc operations for Parks (now includes fertilizer/weed control applications)
238	101-42350-212	GATEWAY SIGN OPERATION	$ 4,720	$ 4,436	$ 4,404	$ 2,781	$ 3,500	$ 1,755	50.14%	$ 1,745	$ 4,000		Electric, insurance, maintenance
239	101-42350-215	CENTRAL AVENUE STREETSCAPE	$ 11,405	$ 13,326	$ 15,341	$ 17,768	$ 16,000	$ 6,950	43.44%	$ 9,050	$ 17,000		Flower baskets, spring planting, fall cleanup, weekly maintenance, supplies/materials
240	101-42350-216	FUEL	$ 1,338	$ 1,514	$ 988	$ 1,431	$ 1,500	$ 893	59.53%	$ 607	$ 1,700	A	Fuel for parks vehicles
241	101-42350-217	VEHICLE REPAIRS/MAINTENANCE	$ 900	$ 585	$ 654	$ 397	$ 600	$ 1,122	187.00%	$ (522)	$ 1,000	A	Misc repair for parks vehicles
242	101-42350-218	UNIFORMS/PROTECTIVE GEAR	$ 197	$ 119	$ 144	$ 137	$ 175	$ 100	57.14%	$ 75	$ 210	A	Protective gear for parks
243	101-42350-220	RADIO COMMUNICATIONS	$ 97	$ 117	$ 20	$ -	$ 100	$ -	0.00%	$ 100	$ -	A	Radio costs for parks
244	101-42350-221	EQUIPMENT REPAIRS/MAINTENANCE	$ 865	$ 1,865	$ 631	$ 3,360	$ 1,500	$ 291	19.40%	$ 1,209	$ 1,500	A	Small equipment repair
245	101-42350-222	PW BUILDING REPAIR/MAINT	$ 441	$ 794	$ 815	$ 922	$ 750	$ 136	18.13%	$ 614	$ 750	A	Parks allocation of PW repair costs
246	101-42350-321	TELECOMMUNICATIONS	$ 564	$ 389	$ 243	$ 416	$ 500	$ 238	47.60%	$ 262	$ 500	A	Parks allocation of PW telecommunications costs
247	101-42350-355	PERSONNEL/RECRUITMENT	$ 127	$ 733	$ -	$ -	$ 500	$ -	0.00%	$ 500	$ 250		Posting add for Summer Part Time help position in paper
248	101-42350-375	PROPERTY/LIABILITY INSURANCE	$ 13,235	$ 14,013	$ 15,437	$ 17,849	$ 19,519	$ 8,538	43.74%	$ 10,981	$ 20,495	A	5% budgeted increase
249	101-42350-376	AUTO INSURANCE	$ 304	$ 427	$ 260	$ 255	$ 280	$ 368	131.43%	$ (88)	$ 386	A	5% budgeted increase
250	101-42350-380	ELECTRIC	$ 4,546	$ 4,283	$ 3,991	$ 4,221	$ 4,700	$ 2,611	55.55%	$ 2,089	$ 6,000	A	Electric costs for parks
251	101-42350-390	GAS - HEATING	$ 923	$ 727	$ 716	$ 801	$ 1,000	$ 770	77.00%	$ 230	$ 1,500	A	Gas heat for parks buildings
252	101-42350-410	LEASE/RENTALS	$ 3,002	$ 3,129	$ 1,275	$ 604	$ 3,000	$ 425	14.17%	$ 2,575	$ 1,000		Leases for various items (skating rink warming house)
253		**TOTAL**	**$ 76,469**	**$ 89,315**	**$ 91,333**	**$ 88,058**	**$ 99,515**	**$ 52,761**	**53.02%**	**$ 46,754**	**$ 111,418**		**11.96%**
254													
255	101-41350-310	**CONTINGENCY**	**$ 10,698**	**$ 460**	**$ -**	**$ -**	**$ 20,000**	**$ -**	**0.00%**	**$ 20,000**	**$ 20,000**		Unforseen expenses
256													
257	101-49300-720	**TRANSFER TO OTHER FUND**	**$ 652,870**	**$ 625,870**	**$ 565,870**	**$ 565,870**	**$ 625,870**	**$ 312,935**	**50.00%**	**$ 312,935**	**$ 625,870**		Transfer to Capital Improvement Plan
258													
259													
260	**TOTAL GENERAL FUND EXPENDITURES**		**$ 2,502,258**	**$ 2,689,246**	**$ 2,772,406**	**$ 2,947,008**	**$ 3,081,470**	**$ 1,443,383**	**46.84%**	**$ 1,638,087**	**$ 3,498,854**		**13.54%**
261													
262											**$ 417,384**		**Increase for 2023**
263													
264													**Updated 8/25/22 RG**
265													Updated 8/23 GG-2022 YTD

City of Osseo
General Fund Revenue Budget Worksheet
For The Year 2023

Account	Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted	2022 6/30/2022	2022 % RECEIVED	2022 Remaining	2023 Amount	2023 Description
101-31000	GENERAL PROPERTY TAX	$ 1,190,926	$ 1,205,187	$ 1,278,424	$ 1,378,613	$ 1,427,380	$ 5,655	0.40%	$ 1,421,725	$ 1,837,161	
101-31000	GENERAL PROPERTY TAX								$ -	$ 49,113	Additional levy to maintain fund balance
101-31020	FISCAL DISPARITIES	$ 245,028	$ 252,178	$ 248,835	$ 258,465	$ 318,174	$ 716	0.23%	$ 317,458	$ 287,829	Will get updated numbers from County in September
	TOTAL PROPERTY TAXES	**$ 1,435,954**	**$ 1,457,365**	**$ 1,527,259**	**$ 1,637,078**	**$ 1,745,554**	**$ 6,371**	**0.36%**	**$ 1,739,183**	**$ 2,174,103**	**LEVY TO THE COUNTY**
101-31080	PROPERTY TAX PENALTIES	$ 1,689	$ 1,137	$ 1,151	$ 696	$ 1,200	$ 821	68.42%	$ 379	$ 1,600	
101-31200	RECYCLE/ORGANICS GRANT	$ 5,596	$ 5,430	$ 5,051	$ 5,049	$ -	$ -	0.00%	$ -	$ -	Moved to Community Fund for 2021
101-31810	GAS FRANCHISE FEES	$ 27,511	$ 26,992	$ 23,565	$ 26,127	$ 30,000	$ 24,318	81.06%	$ 5,682	$ 49,000	2% of sales - paid quarterly
101-31811	ELECTRIC FRANCHISE FEES	$ 58,434	$ 60,357	$ 62,175	$ 61,698	$ 60,000	$ 30,419	50.70%	$ 29,581	$ 62,000	Set amount based on type - paid quarterly
101-31812	REFUSE FRANCHISE FEES	$ 12,162	$ 12,459	$ 12,590	$ 13,129	$ 13,000	$ 6,270	48.23%	$ 6,730	$ 13,000	10% of sales - paid monthly
101-32101	BUILDING PERMITS	$ 100,545	$ 118,160	$ 73,397	$ 103,961	$ 87,000	$ 56,209	64.61%	$ 30,791	$ 160,000	2018-2021 reflect net - Includes projection of building permit for Hall Sweeney
101-32102	COMMERCIAL LICENSES	$ 51,933	$ 24,220	$ 31,598	$ 36,899	$ 40,000	$ 24,066	60.17%	$ 15,934	$ 46,000	Pawn, liquor, tobacco
101-32103	ELECTRIC PERMITS	$ 11,232	$ 8,060	$ 9,903	$ 8,411	$ 12,000	$ 4,188	34.90%	$ 7,812	$ 10,000	2018-2021 reflect net
101-32104	RIGHT OF WAY PERMITS	$ 12,800	$ 8,175	$ 4,300	$ 695	$ 7,000	$ 1,425	20.36%	$ 5,575	$ 5,000	
101-32105	POLICE LICENSE/PERMITS	$ 40	$ 85	$ 65	$ 145	$ 150	$ 555	370.00%	$ (405)	$ 500	Solicitors, peddlers, golf carts
101-32106	SPECIAL EVENT PERMIT	$ 300	$ 500	$ 50	$ 480	$ 500	$ 260	52.00%	$ 240	$ 500	
101-32107	MAPLE GROVE CC ADMISSIONS	$ 327	$ 732	$ -	$ -	$ -	$ -	0.00%	$ -	$ -	
101-32108	FOOD TRUCK PERMIT	$ 30	$ 50	$ (50)	$ -	$ -	$ -	0.00%	$ -	$ -	
101-32610	SIGN PERMITS	$ 935	$ 1,654	$ 1,039	$ 1,069	$ 1,200	$ 358	29.83%	$ 842	$ 1,200	
101-32620	PLANNING PERMITS	$ 3,225	$ 1,475	$ 3,360	$ 750	$ 3,000	$ 3,343	111.43%	$ (343)	$ 5,000	Land use applications
101-32670	RENTAL LICENSES	$ 29,425	$ 30,375	$ 4,425	$ 3,346	$ 33,000	$ 22,610	68.52%	$ 10,390	$ 40,000	Single family homes, apartments, duplexes
101-33401	LOCAL GOVERNMENT AID	$ 625,162	$ 625,564	$ 646,036	$ 649,597	$ 649,929	$ -	0.00%	$ 649,929	$ 623,049	Actual (2nd half rec'd end of Dec) Per Rev. Dept. - $623049 confirmed
101-33406	PERA STATE AID	$ 836	$ 836	$ -	$ -	$ -	$ -	#DIV/0!	$ -	$ -	No longer available
101-33418	FIRE TRAINING AID	$ 11,735	$ 9,014	$ 10,870	$ 12,904	$ 9,250	$ 1,140	12.32%	$ 8,110	$ 10,000	MN Fire Training Board aid
101-33419	FIRE AID	$ 15,996	$ 16,052	$ 25,183	$ 17,727	$ 17,000	$ -	0.00%	$ 17,000	$ 19,115	State Aid - Send to Relief Assoc 101 41920 123
101-33422	POLICE AID	$ 43,700	$ 59,876	$ 84,441	$ 93,499	$ 80,000	$ 7,919	9.90%	$ 72,081	$ 85,000	TZD, Vest aid, State aid, Training aid
101-33425	POLICE SERVICES	$ 12,076	$ 4,827	$ 1,844	$ 10,780	$ 10,000	$ 553	5.53%	$ 9,447	$ 7,000	Events, fingerprinting, reports
101-33611	STAFF SERVICES	$ 583	$ -	$ 689	$ -	$ 500	$ -	0.00%	$ 500	$ 500	Billiable non-Police staff hours, mostly PW
101-33710	COUNTY AID (CAM)	$ 5,775	$ 6,776	$ 6,728	$ 6,728	$ 7,000	$ -	0.00%	$ 7,000	$ 7,000	Aid for Public Works to maintain streets
101-34001	GATEWAY SIGN ADVERTISING	$ 13,860	$ 15,307	$ 9,113	$ 14,300	$ 13,000	$ 7,163	55.10%	$ 5,837	$ 15,000	
101-35100	POLICE FINES/FORFEITURES	$ 43,310	$ 53,066	$ 38,160	$ 34,871	$ 48,500	$ 14,397	29.68%	$ 34,103	$ 45,000	District Courts, impounding and towing
101-36000	MISCELLANEOUS REVENUES	$ 8,235	$ 5,925	$ 8,985	$ 30,958	$ 9,000	$ 13,581	150.90%	$ (4,581)	$ 20,000	Copies, Boerboom/Sipe Park rental, other misc. revenue
101-3600x	REFUNDS AND REIMBURSEMENTS	$ 2,061	$ 2,067	$ -	$ 5,196	$ 4,000	$ -	0.00%	$ 4,000	$ 4,000	LMC dividends, insurance claims, other misc. reimbursements
101-36001	COMMUNITY CENTER RENTAL	$ 13,490	$ 16,429	$ 2,775	$ 11,472	$ 17,500	$ 6,810	38.91%	$ 10,690	$ 16,000	Projection includes rate increases
101-36002	YOUTH RECREATION FEES	$ 9,901	$ 10,990	$ -	$ 18,170	$ 19,000	$ 11,416	60.08%	$ 7,584	$ 19,000	
101-36003	LIBRARY EXPENSE REIMBURSEMENT	$ 850	$ 929	$ -	$ -	$ 1,000	$ -	0.00%	$ 1,000	$ 1,000	
101-36100	SPECIALS COLLECTED BY COUNTY	$ 3,862	$ 1,091	$ 512	$ 605	$ 2,300	$ -	0.00%	$ 2,300	$ 2,400	Based on 2021 first half collections
101-36210	INTEREST EARNED	$ 17,749	$ 48,246	$ 24,465	$ (2,106)	$ 25,000	$ 31,561	126.24%	$ (6,561)	$ 30,000	Interest is allocated at year end
101-36234	BEAUTIFICATION DONATIONS	$ -	$ 10,750	$ 14,400	$ 13,995	$ 14,000	$ 3,000	21.43%	$ 11,000	$ 11,000	Expense 101-42350-215 (was beautification)
101-36242	NITE TO UNITE DONATIONS	$ 6,000	$ 8,000	$ -	$ 120	$ -	$ 8,000	0.00%	$ (8,000)	$ 8,000	Donations for Night to Unite event
101-39000	TRANSFER FROM EDA	$ 45,000	$ 45,000	$ 40,000	$ 40,000	$ 40,000	$ -	0.00%	$ 40,000	$ 40,000	Staff, bldg maintenance, office equipment, insurance
101-39000	TRANSFER FROM CABLE FUND	$ 7,500	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ -	0.00%	$ 10,000	$ 10,000	From Cable Fund to support annual IT costs
101-39301	EXCESS TIF REVENUES	$ 23,218	$ 19,049	$ 6,659	$ 6,149	$ 7,000	$ -	0.00%	$ 7,000	$ 7,000	Based on 2021 first half collections
101-25500	AMERICAN RESCUE PLAN FUNDS	$ -	$ -	$ -	$ -	$ 63,887	$ -	0.00%	$ 63,887	$ -	ARP funds to eliminate revenue loss (one-time only in 2022)
		$ 2,663,037	**$ 2,727,021**	**$ 2,690,738**	**$ 2,874,498**	**$ 3,081,470**	**$ 286,753**	**9.31%**	**$ 2,794,717**	**$ 3,547,967**	
	Non-Tax Levy Revenue	$ 1,227,083	$ 1,269,656	$ 1,163,479		**$ 1,335,916**				**$ 1,373,864**	**2.84% revenue increase 2022 to 2023 (non-tax levy)**
						$ 1,745,554				**$ 2,174,103**	**24.55% tax levy increase 2022 to 2023**
											UPDATED 8/25/22 RG