



City of Osseo City Council Work Session Meeting Item

Agenda Item:	Final 2023 City Budget
Meeting Date:	November 28, 2022
Prepared by:	Riley Grams, City Administrator
Attachments:	2023 General Fund Summary 2023 Expenditures Detail 2023 Revenue Detail 2023 Tax Levy Worksheet Sample Property Tax Statements

Background:

The City Council last reviewed the preliminary 2023 City budget at the August 29, 2022 work session meeting. The Council did approve the preliminary tax levy of \$2,018,055 at the September 12, 2022 Council meeting which was then sent to Hennepin County to generate preliminary property tax statements which should have now been received by property owners.

Since then, Staff has been hard at work refining the budget which includes obtaining better expenditures and revenue numbers. The Budget and Finance Committee also met on November 22, 2022 to discuss the updated 2023 budget and made several recommendations which have been incorporated into this budget.

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

	2022 Budget	Preliminary 2023 Budget (September)	Final 2023 Budget (November)
Property Tax Levy	\$1,745,554	\$2,018,055	\$1,950,784
Debt Service Levies	\$135,000	\$135,000	\$135,000
Fiscal Disparities	\$318,174	\$287,829	\$287,829
Net Taxes	\$1,562,380	\$1,865,226	\$1,797,955
Tax Capacity Rate	57.69%	58.09%	52.72%

The final tax levy shows a reduction of \$67,271 from the preliminary tax levy passed back in September.

EXPENDITURES:

Comparing the 2022 and 2023 budget shows expenditures increase of \$204,932 (6.65% increase). Most of the increases and decreases can be found in the following areas:

- 1) Full time and part time hourly wage increases, which includes the current MN Consumer Price Index cost of living increase of 7.4%. This is down from the preliminary budget approved amount of 8.2% in September.
- 2) Employee medical and dental insurance costs are up, however, many employees have decided to opt out of City provided health insurance, which has saved the City a considerable amount of money.
- 3) 2023 is a non-election year, saving the City approximately \$6,769.
- 4) Increase in legal services (prosecution) with the new agreement set to begin in 2023.
- 5) Increase in finance consulting as the Tyler Tech annual fees are now included in the budget.
- 6) Police Department wages have increased with the addition of the Lieutenant position, and a subsequent new officer to backfill that position promotion. Other expenses go up with the addition of the new position.
- 7) The Fire Department has overhauled their compensation structure in order to retain and attracted firefighters, which has resulted in a substantial increase to that Department's budget.
- 8) The Capital Improvement Plan transfer has been held flat, which was a recommendation from the Budget and Finance Committee.

REVENUE:

Comparing the 2022 and 2023 budget shows non-tax levy revenue increase of \$48,815 (3.65% increase). Most of the increases and decreases can be found in the following areas:

- 1) Addition of \$49,113 levy amount to satisfy the City's fund balance policy.
- 2) Building permit revenue has continued to increase substantially. However, the Budget and Finance Committee recommended removing the projected Hall Sweeney building permit revenue from this line item since the project is currently on hold. The current revenue budget has that amount removed.
- 3) Local Government Aid (LGA) has decreased by \$26,880 for 2023.
- 4) The American Rescue Plan Funds one-time revenue (shown in 2022) is shown as zero. While this was a one-time revenue item to make up for lost licensing revenue due to the COVID-19 pandemic, it shows up as a "loss" in revenue, which factors into the overall revenue projection negatively.

TAX LEVY:

Comparing the 2022 and 2023 budget shows an overall tax levy increase of \$205,230 (11.76% increase). However, if the Council does approve the removal of the Bell Tower parcels from TIF District 2-4, the valuation of those parcels will be added to the overall City-wide tax capacity by roughly \$199,000. This alone spreads out the needed tax levy increase and results in a lower tax capacity rate when compared to the preliminarily approved tax capacity rate in September (58.09% in September to 52.72% here in November). If this budget is approved, this would mark the tenth

straight year that the City has lowered the tax capacity rate (2013 had a rate of 76.99% to a projected 52.72% in 2023). This is something I am quite proud of.

Also included in the packet is a number of sample property tax statements so that Council to compare properties with a range of valuations to see how the 2022 actual City portion taxes compared to the September 2023 preliminary tax statements, and then finally the current property tax statements factoring in the attached budget.

Recommendation/Action Requested:

Staff recommends the City Council discuss the item and direct Staff accordingly. Any recommended changes to the budget will be included in the final version of the budget, which should be approved by Council at the December 12, 2022 meeting.

City of Osseo
General Fund Expenditures Budget Summarized
For the Year 2023

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022				2023 Projected	Increase (Decrease)	Increase (Decrease)
DIVISION					BUDGET	YTD	BALANCE	% of Budget	BUDGET	vs. 2022	
Mayor and Council	\$ 30,112	\$ 40,957	\$ 36,900	\$ 34,923	\$ 37,041	\$ 26,798	\$ 10,243	72.35%	\$ 32,634	\$ (4,407)	-11.90%
Administration	327,459	361,428	356,378	387,007	433,593	303,549	130,044	70.01%	372,881	(60,712)	-14.00%
Elections	7,594	1,364	12,382	1,192	7,969	3,016	4,953	37.85%	1,200	(6,769)	-84.94%
Legal Services	39,707	53,002	48,968	48,232	45,800	35,123	10,677	76.69%	49,850	4,050	8.84%
IT Services	16,020	18,860	52,768	55,265	61,602	31,857	29,745	51.71%	57,457	(4,145)	-6.73%
Financial Services	17,662	18,958	28,277	62,754	16,120	32,126	(16,006)	199.29%	30,210	14,090	87.41%
Planning & Zoning	81,988	86,369	77,757	95,075	101,879	73,212	28,667	71.86%	105,641	3,762	3.69%
City Hall Campus	74,916	86,515	92,663	87,778	92,813	79,944	12,869	86.13%	94,848	2,035	2.19%
Community Center	9,935	10,297	8,673	11,294	15,824	9,394	6,430	59.37%	17,085	1,261	7.97%
Total General Government	\$ 605,393	\$ 677,750	\$ 714,766	\$ 783,520	\$ 812,641	\$ 595,019	\$ 217,622	73.22%	\$ 761,807	\$ (50,834)	-6.26%
Police	\$ 782,577	\$ 874,370	\$ 1,006,693	\$ 1,139,657	\$ 1,094,103	\$ 799,020	\$ 295,083	73.03%	\$ 1,236,840	\$ 142,737	13.05%
Inspections	\$ 39,707	\$ 44,202	\$ 35,364	\$ 8,344	\$ 33,600	\$ 590	\$ 33,010	1.76%	\$ 47,360	\$ 13,760	40.95%
Fire	\$ 138,480	\$ 155,347	\$ 154,107	\$ 147,902	\$ 155,279	68,371	86,908	44.03%	243,125	87,846	56.57%
Total Public Safety	\$ 960,764	\$ 1,073,919	\$ 1,196,164	\$ 1,295,903	\$ 1,282,982	\$ 867,981	\$ 415,001	67.65%	\$ 1,527,324	\$ 244,342	19.04%
Public Works	\$ 187,479	\$ 194,258	\$ 196,267	\$ 183,276	\$ 209,951	\$ 170,390	\$ 39,561	81.16%	\$ 220,249	\$ 10,298	4.90%
Total Public Works	\$ 187,479	\$ 194,258	\$ 196,267	\$ 183,276	\$ 209,951	\$ 170,390	39,561	81.16%	\$ 220,249	\$ 10,298	4.90%
Parks	\$ 76,469	\$ 89,315	\$ 91,333	\$ 88,058	\$ 99,515	84,077	\$ 15,438	84.49%	\$ 102,634	\$ 3,119	3.13%
Recreation	8,585	27,674	8,006	30,381	30,511	23,145	7,366	75.86%	28,518	(1,993)	-6.53%
Total Parks/Recreation	\$ 85,054	\$ 116,990	\$ 99,339	\$ 118,439	\$ 130,026	107,222	\$ 22,804	82.46%	\$ 131,152	\$ 1,126	0.87%
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	\$ 1,740,612	\$ 714,988	70.88%	\$ 2,660,532	\$ 204,932	8.35%
Transfer for Improvements	\$ 652,870	\$ 625,870	\$ 565,870	\$ 565,870	\$ 625,870	\$ 469,400	\$ 156,470	75.00%	\$ 625,870	\$ -	0.00%
Total General Expenditures	\$ 2,502,258	\$ 2,689,246	\$ 2,772,406	\$ 2,947,008	\$ 3,081,470	\$ 2,210,012	\$ 871,458	71.72%	\$ 3,286,402	\$ 204,932	6.65%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	City of Osseo															
2	General Fund Expenditures Budget Worksheet															
3	For the Year 2023															
4														Note: Accounts indicating an "A" are allocatable to enterprise funds		
5				2018	2019	2020	2021		2022				2023 Projected			
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Actual		Budgeted	9/30/2022	% of Budget	Remaining		Amount		Notes
7																
8	MAYOR AND COUNCIL															
9	101-41000-106	PART TIME WAGES		\$ 13,200	\$ 19,145	\$ 19,000	\$ 17,417		\$ 19,000	\$ 14,250	75.00%	\$ 4,750		\$ 19,000		Council pay review every other year. Review for 2024.
10	101-41000-125	EMPLOYER FICA/MEDICARE CONTRIBUTION		\$ 1,010	\$ 1,454	\$ 1,454	\$ 1,332		\$ 1,565	\$ 1,090	69.65%	\$ 475		\$ 1,454		7.65% of wages (6.2% for FICA and 1.45% for Medicare)
11	101-41000-139	WORK COMP INSURANCE		\$ 50	\$ 88	\$ 84	\$ -		\$ 101	\$ 76	75.25%	\$ 25		\$ 111		LMCIT recommended to budget for a 10% increase
12	101-41000-211	OPERATIONS		\$ 722	\$ 236	\$ 2,395	\$ 2,730		\$ 1,500	\$ 264	17.60%	\$ 1,236		\$ 500		Chamber supplies, Council supplies
13	101-41000-218	UNIFORMS/APPAREL		\$ 32	\$ 60	\$ -	\$ -		\$ 300	\$ -	0.00%	\$ 300		\$ 300		\$60 per Councilmember
14	101-41000-255	DUES/MEMBERSHIPS		\$ 4,291	\$ 6,484	\$ 4,677	\$ 4,996		\$ 4,775	\$ 5,714	119.66%	\$ (939)		\$ 4,769		LMC (3243), Metro Cities (1261), West Metro Mayors (34), NW League of Muni (231)
15	101-41000-260	REGISTRATION/TRAINING/TRAVEL		\$ 680	\$ 6,314	\$ 275	\$ 588		\$ 1,500	\$ 941	62.73%	\$ 559		\$ 1,000		Council training and travel
16	101-41000-307	RECORDING SERVICES		\$ 10,127	\$ 7,177	\$ 9,015	\$ 7,860		\$ 8,300	\$ 4,463	53.77%	\$ 3,837		\$ 5,500		Meeting minutes, codfying, CCX televing, recording
17			TOTAL	\$ 30,112	\$ 40,957	\$ 36,900	\$ 34,923		\$ 37,041	\$ 26,798	72.35%	\$ 10,243		\$ 32,634		-11.90%
18																
19	ADMINISTRATION															
20	101-41110-101	FULL TIME WAGES		\$ 199,881	\$ 228,459	\$ 241,976	\$ 271,989		\$ 282,842	\$ 182,354	64.47%	\$ 100,488		\$ 222,107	A	Variable merit increase plus 7.4% COLA (40% of wages allocated to enterprise funds)
21	101-41110-124	PERA CONTRIBUTION		\$ 14,650	\$ 16,746	\$ 17,500	\$ 20,625		\$ 18,509	\$ 13,035	70.43%	\$ 5,474		\$ 17,788	A	7.5% wages
22	101-41110-125	EMPLOYER FICA/MEDICARE CONTRIBUTION		\$ 16,105	\$ 17,924	\$ 18,176	\$ 19,128		\$ 18,879	\$ 16,379	86.76%	\$ 2,500		\$ 18,144	A	7.65% of wages (6.2% for FICA and 1.45% for Medicare)
23	101-41110-130	MED/DEN/LIFE/LTD INSURANCE		\$ 19,310	\$ 16,761	\$ 14,082	\$ 10,074		\$ 26,333	\$ 11,715	44.49%	\$ 14,618		\$ 6,690	A	Estimated medical and dental insurance for employees
24	101-41110-135	CELL/TRAVEL/INSURANCE ALLOW		\$ 4,620	\$ 4,620	\$ 6,557	\$ 8,956		\$ 5,985	\$ 5,483	91.61%	\$ 502		\$ 22,271	A	Allowances and health insurance stipends for employees
25	101-41110-139	WORK COMP INSURANCE		\$ 1,103	\$ 951	\$ 1,131	\$ 1,111		\$ 1,945	\$ 1,855	95.37%	\$ 90		\$ 2,140	A	LMCIT recommended to budget for a 10% increase
26	101-41110-201	OFFICE SUPPLIES		\$ 2,155	\$ 1,205	\$ 2,574	\$ 1,470		\$ 1,000	\$ 351	35.10%	\$ 649		\$ 1,000	A	Office stationary and supplies
27	101-41110-211	OPERATIONS		\$ 1,790	\$ 3,470	\$ 1,916	\$ 4,859		\$ 1,800	\$ 3,463	192.39%	\$ (1,663)		\$ 3,000	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	\$ 569		\$ 1,750	\$ 156	8.91%	\$ 1,594		\$ 1,702		ICMA, GFOA, MCFOA, MAMA, MCMA
30	101-41110-260	REGISTRATION/TRAINING/TRAVEL		\$ 5,207	\$ 6,154	\$ 3,179	\$ 2,795		\$ 9,500	\$ 2,768	29.14%	\$ 6,732		\$ 6,000		ICMA, GFOA, MCFOA, MCMA Conferences
31	101-41110-308	PROPERTY ASSESSING		\$ 25,904	\$ 29,093	\$ 31,089	\$ 32,124		\$ 31,000	\$ 32,853	105.98%	\$ (1,853)		\$ 33,000		Agreement with Hennepin County, levying, open book meeting
32	101-41110-310	OTHER PROFESSIONAL SERVICES		\$ 107	\$ 9,426	\$ 472	\$ 480		\$ 825	\$ 688	83.39%	\$ 137		\$ 500		Misc. Engineering or other non-finance related consulting
33	101-41110-311	RENTAL INSPECTION PROGRAM		\$ 16,274	\$ 7,988	\$ 1,829	\$ 1,865		\$ 19,800	\$ 26,017	131.40%	\$ (6,217)		\$ 27,750		Rum River Consulting (75% of total revenue line item)
34	101-41110-321	TELECOMMUNICATIONS		\$ 567	\$ 609	\$ 670	\$ 1,231		\$ 500	\$ 523	104.60%	\$ (23)		\$ 496		Administrator cell phone (41.29/mo) and other Admin communication costs
35	101-41110-322	POSTAGE/DELIVERY SERVICES		\$ 1,435	\$ 3,008	\$ 2,878	\$ 1,083		\$ 2,520	\$ 1,672	66.35%	\$ 848		\$ 2,388	A	Postage machine (1030/quarter), (400/quarter goes to UB)
36	101-41110-351	PRINTING/PUBLISHING		\$ 13,785	\$ 8,939	\$ 7,509	\$ 6,082		\$ 7,800	\$ 3,129	40.12%	\$ 4,671		\$ 5,000	A	Osseo Outlook newsletter (about 1200/quarter) and Ordinance amendments
37	101-41110-355	PERSONNEL/RECRUITMENT		\$ -	\$ 310	\$ -	\$ -		\$ -	\$ -	0%	\$ -		\$ -		None expected
38	101-41110-376	AUTO INSURANCE		\$ 63	\$ 144	\$ 73	\$ 76		\$ 80	\$ 76	95.00%	\$ 4		\$ 84		10% increase of YTD amount
39	101-41110-384	RECYCLE/ORGANICS		\$ 1,490	\$ 2,172	\$ 1,255	\$ 115		\$ -	\$ 236	0.00%	\$ (236)		\$ -		Moved to the Community Fund for 2021
40	101-41110-410	LEASES/RENTALS		\$ 1,679	\$ 1,684	\$ 1,582	\$ 2,375		\$ 2,225	\$ 796	35.78%	\$ 1,429		\$ 2,522	A	Lease for copier and water cooler
41			TOTAL	\$ 327,459	\$ 361,428	\$ 356,378	\$ 387,007		\$ 433,593	\$ 303,549	70.01%	\$ 130,044		\$ 372,881		-14.00%
42																
43	ELECTIONS															
44	101-41410-106	WAGES - JUDGES		\$ 3,353		\$ 5,711	\$ -		\$ 3,500	\$ 1,284	0.00%	\$ 2,216		\$ -		Wages: 11.18/hr (election judge) and 12.26/hr (head judge) - No election in 2023
45		WAGES - CLERK		\$ 1,262	\$ 41		\$ -		\$ 1,300	\$ -	0.00%	\$ 1,300		\$ -		Clerk & PW Time for Elections
46	101-41410-124	EMPLOYER PERA EXPENSE		\$ 54	\$ 3	\$ 196	\$ -		\$ 60	\$ 25	0.00%	\$ 35		\$ -		City Clerk
47	101-41410-125	EMPLOYER FICA/MEDICARE CONTRIBUTION		\$ 81	\$ 3	\$ 193	\$ -		\$ 90	\$ 49	0.00%	\$ 41		\$ -		7.65% of wages (6.2% for FICA and 1.45% for Medicare)
48	101-41410-139	WORK COMP INSURANCE		\$ 10	\$ (3)	\$ -	\$ -		\$ 19	\$ -	0.00%	\$ 19		\$ -		Election Judges only
49	101-41410-211	OPERATIONS		\$ 2,833	\$ 1,320	\$ 6,282	\$ 1,192		\$ 3,000	\$ 1,658	55.27%	\$ 1,342		\$ 1,200		Election machine maintenance contract, publishing, newsletter, etc (maintenance in off yrs)
50			TOTAL	\$ 7,594	\$ 1,364	\$ 12,382	\$ 1,192		\$ 7,969	\$ 3,016	37.85%	\$ 4,953		\$ 1,200		-84.94%
51																
52	LEGAL															
53	101-41500-211	LEGAL EXPENSES		\$ 1,103	\$ 1,164	\$ 961	\$ 3,007		\$ 1,300	\$ 451	34.69%	\$ 849		\$ 600		Mileage, copying, postage, fees
54	101-41500-304	LEGAL SERVICES - CIVIL		\$ 25,812	\$ 35,628	\$ 33,607	\$ 29,985		\$ 30,000	\$ 24,472	81.57%	\$ 5,528		\$ 31,000		Kennedy Graven retainer (less EDA projects), Ordinance updates
55	101-41500-306	LEGAL SERVICES - PROSECUTION		\$ 12,792	\$ 16,210	\$ 14,400	\$ 15,240		\$ 14,500	\$ 10,200	70.34%	\$ 4,300		\$ 18,250		Berglund, Baumgartner, Kimble and Glaser (includes updated monthly retainer)
56			TOTAL	\$ 39,707	\$ 53,002	\$ 48,968	\$ 48,232		\$ 45,800	\$ 35,123	76.69%	\$ 10,677		\$ 49,850		8.84%
57																
58	INFORMATION TECHNOLOGY															
59	101-41515-302	IT CONSULTANT		\$ 16,020	\$ 18,860	\$ 40,815	\$ 31,098		\$ 42,372	\$ 29,603	69.86%	\$ 12,769		\$ 42,372	A	Element retainer (Essential Care package 2848/mo retainer) plus average additional monthly onsite costs
60	101-41515-309	WEBSITE HOSTING				\$ 11,953	\$ 24,167		\$ 1,230	\$ 1,574	127.97%	\$ (344)		\$ 3,000		City website hosting and domain costs
61	101-41515-309	EMAIL/LICENSING/SECURITY COSTS					\$ -		\$ 18,000	\$ 680	3.78%	\$ 17,320		\$ 12,085		City-wide email licensing, additional IT security costs per recent tech upgrades
62			TOTAL	\$ 16,020	\$ 18,860	\$ 52,768	\$ 55,265		\$ 61,602	\$ 31,857	51.71%	\$ 29,745		\$ 57,457		-6.73%
63																
64	FINANCE CONSULTING															
65	101-41550-300	MERCHANT FEES/MISC		\$ -	\$ 2,202	\$ 2,268	\$ 14,935		\$ -	\$ -	0.00%	\$ -		\$ -		Merchant fees removed 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	\$ 1,177		\$ -	\$ 1,745	#DIV/0!	\$ (1,745)		\$ 13,280		Tyler Tech annual fees
68	101-41550-301	FINANCIAL CONSULTANT		\$ 6,019	\$ 6,206	\$ 24,939	\$ 46,642		\$ 6,000	\$ 19,631	327.18%	\$ (13,631)		\$ 6,000	A	Gary Groen (40% of 15000)
69	101-41550-301	AUDITING		\$ 9,400	\$ 9,550	\$ -	\$ -		\$ 10,120	\$ 10,750	106.23%	\$ (630)		\$ 10,930	A	BerganKDV (40% of 27325 - FY2022 audit costs).
70			TOTAL	\$ 17,662	\$ 18,958	\$ 28,277	\$ 62,754		\$ 16,120	\$ 32,126	199.29%	\$ (16,006)		\$ 30,210		87.41%
71																
72	PLANNING AND ZONING															
73	101-41650-101	FULL TIME WAGES		\$ 61,079	\$ 63,571	\$ 42,570	\$ 68,320		\$ 73,258	\$ 53,579	73.14%	\$ 19,679		\$ 80,454		Variable merit increase plus 7.4% 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	\$ 4,018	71.09%	\$ 1,634		\$ 6,484		7.5% wages

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	City of Osseo															
2	General Fund Expenditures Budget Worksheet															
3	For the Year 2023															
4														Note: Accounts indicating an "A" are allocatable to enterprise funds		
5				2018	2019	2020	2021			2022				2023 Projected		
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Actual	Budgeted	9/30/2022	% of Budget	Remaining		Amount	Notes		
76	101-41650-125	EMPLOYER FICA/MEDICARE CONTRIBUTION		\$ 5,203	\$ 5,218	\$ 3,366	\$ 5,251	\$ 5,765	\$ 4,066	70.53%	\$ 1,699		\$ 6,614	7.65% of wages (6.2% for FICA and 1.45% for Medicare)		
77	101-41650-130	MED/DEN/LIFE/LTD INSURANCE		\$ 99	\$ 95	\$ 2,182	\$ 7,102	\$ 6,414	\$ 6,755	105.32%	\$ (341)		\$ -	Estimated medical and dental insurance for employees - Employee opted out		
78	101-41650-135	CELL/TRAVEL/INSURANCE ALLOW		\$ 4,200	\$ 4,200	\$ 1,615	\$ -	\$ 2,100	\$ -	0.00%	\$ 2,100		\$ 6,000	Health insurance stipends		
79	101-41650-139	WORK COMP INSURANCE		\$ 294	\$ 315	\$ 436	\$ 459	\$ 480	\$ 393	81.88%	\$ 87		\$ 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		\$ 500	American Planning Association conference		
84	101-41650-303	ENGINEERING		\$ 1,017	\$ 3,892	\$ 23,118	\$ 6,811	\$ 1,500	\$ 510	34.00%	\$ 990		\$ 750	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	\$ 616	23.69%	\$ 1,984		\$ 1,200	Minutes for Planning Commission and Parks & Rec meetings		
86	101-41650-310	OTHER PROFESSIONAL SERVICES		\$ -	\$ -	\$ 20	\$ -	\$ 1,000	\$ 2,550	255.00%	\$ (1,550)		\$ 1,000	WSB and Legal costs for Comp Plan ordinance amendments		
87	101-41650-351	PRINTING/PUBLISHING		\$ -	\$ -	\$ 89	\$ 159	\$ 250	\$ 725	290.00%	\$ (475)		\$ 500	Publishing for Comp Plan Amendments		
88				\$ 81,988	\$ 86,369	\$ 77,757	\$ 95,075	\$ 101,879	\$ 73,212	71.86%	\$ 28,667		\$ 105,641	3.69%		
89																
90	CITY HALL CAMPUS															
91	101-41700-211	OPERATIONS		\$ 2,339	\$ 3,460	\$ 3,064	\$ 3,704	\$ 2,000	\$ 3,230	161.50%	\$ (1,230)		\$ 4,000	A Paper products and misc. supplies		
92	101-41700-222	BLDG REPAIR/MAINTENANCE		\$ 12,129	\$ 16,230	\$ 14,211	\$ 6,317	\$ 11,000	\$ 9,510	86.45%	\$ 1,490		\$ 11,500	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	\$ 6,642	73.80%	\$ 2,358		\$ 8,500	Tegrete Cleaning Solutions		
94	101-41700-321	TELECOMMUNICATONS		\$ 8,567	\$ 10,286	\$ 13,063	\$ 12,058	\$ 9,000	\$ 5,809	64.54%	\$ 3,191		\$ 7,300	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	\$ 10,459	77.47%	\$ 3,041		\$ 13,500	City Hall electric		
97	101-41700-390	GAS - HEATING		\$ 5,471	\$ 4,911	\$ 4,681	\$ 4,794	\$ 6,000	\$ 4,705	78.42%	\$ 1,295		\$ 6,500	Gas heat for City Hall		
98				\$ 74,916	\$ 86,515	\$ 92,663	\$ 87,778	\$ 92,813	\$ 79,944	86.13%	\$ 12,869		\$ 94,848	2.19%		
99																
100	COMMUNITY CENTER															
101	101-41800-106	PART TIME WAGES		\$ -	\$ -	\$ 660	\$ 2,323	\$ 3,200	\$ 2,233	69.78%	\$ 967		\$ 5,200	Weekend community center rental attendant (Increased to \$100/weekend for 2023)		
102	101-41800-124	PERA		\$ -	\$ -	\$ 50	\$ 174	\$ 240	\$ 157	65.42%	\$ 83		\$ 390	7.5% wages		
103	101-41800-125	EMPLOYER FICA/MEDICARE CONTRIBUTION		\$ -	\$ -	\$ 50	\$ 178	\$ 245	\$ 181	73.88%	\$ 64		\$ 398	7.65% of wages (6.2% for FICA and 1.45% for Medicare)		
104	101-41800-139	WORK COMP		\$ -	\$ -	\$ 80	\$ 81	\$ 88	\$ 70	79.55%	\$ 18		\$ 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		\$ 250	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	\$ 2,559	87.04%	\$ 381		\$ 3,420	285/mo based on square footage		
108	101-41800-317	CARPET CLEANING		\$ -	\$ 1,845	\$ -	\$ -	\$ 2,500	\$ -	0.00%	\$ 2,500		\$ 1,400	Carpet cleaning 4 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	\$ 2,296	77.44%	\$ 669		\$ 2,900	Electric for Community Center		
111	101-41800-390	GAS - HEATING		\$ 1,201	\$ 1,088	\$ 1,028	\$ 1,064	\$ 1,300	\$ 1,033	79.46%	\$ 267		\$ 1,400	Heat for Community Center		
112				\$ 9,935	\$ 10,297	\$ 8,673	\$ 11,294	\$ 15,824	\$ 9,394	59.37%	\$ 6,430		\$ 17,085	7.97%		
113																
114	POLICE															
115	101-41900-101	FULL TIME WAGES - OFFICERS		\$ 451,989	\$ 485,705	\$ 647,869	\$ 723,663	\$ 584,976	\$ 492,200	84.14%	\$ 92,776		\$ 673,629	Per negotiated Police Union contract (2023-2025)		
116	101-41900-101	FULL TIME WAGES - NON OFFICERS			\$ 58,705	\$ -	\$ -	\$ 67,974	\$ -	0.00%	\$ 67,974		\$ 75,192	Variable merit increase plus 7.4% COLA		
117	101-41900-101	SHIFT DIFFERENTIAL		\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	0.00%	\$ 7,500		\$ 5,749	Shift differential \$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	\$ 5,170	15.67%	\$ 27,830		\$ 20,000	Part-time Police Officers (includes 7.4% COLA for 2023)		
119	101-41900-124	PEPFF CONTRIBUTION (OFFICERS)		\$ 76,977	\$ 82,580	\$ 109,816	\$ 117,182	\$ 103,541	\$ 78,357	75.68%	\$ 25,184		\$ 123,117	17.7% wages		
120	101-41900-124	PERA CONTRIBUTION (NON OFFICERS)			\$ 4,403	\$ -	\$ -	\$ 5,098	\$ -	0.00%	\$ 5,098		\$ 6,089	7.5% wages		
121	101-41900-125	EMPLOYER FICA CONTRIBUTION (OFFICERS)		\$ 8,154	\$ 7,370	\$ 11,642	\$ 15,205	\$ 8,482	\$ 10,052	118.51%	\$ (1,570)		\$ 11,263	1.45% wages (Medicare only, FICA exempt)		
122	101-41900-125	EMPLOYER FICA/MEDICARE CONTRIBUTION (NON OFFICERS)			\$ 4,227	\$ -	\$ -	\$ 5,200	\$ -	0.00%	\$ 5,200		\$ 5,839	7.65% of wages (6.2% for FICA and 1.45% for Medicare)		
123	101-41900-130	MED/DEN/LIFE/LTD/STD INSURANCE		\$ 64,304	\$ 74,919	\$ 84,810	\$ 82,244	\$ 103,512	\$ 84,451	81.59%	\$ 19,061		\$ 109,444	Estimated medical and dental insurance for employees		
124	101-41900-135	CELL/TRAVEL/INSURANCE ALLOW		\$ 3,877	\$ 5,977	\$ 8,513	\$ 7,984	\$ 8,250	\$ 3,646	44.19%	\$ 4,604		\$ 22,200	Allowances for Officers		
125	101-41900-139	WORK COMP INSURANCE		\$ 11,952	\$ 21,543	\$ 30,464	\$ 40,359	\$ 44,395	\$ 42,590	95.93%	\$ 1,805		\$ 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	\$ 564	28.20%	\$ 1,436		\$ 1,750	Office expenses and logo gear		
127	101-41900-202	RECOGNITION/AWARDS		\$ 336	\$ 150	\$ -	\$ -	\$ 200	\$ -	0.00%	\$ 200		\$ 200	Awards for Officers or public		
128	101-41900-211	OPERATING SUPPLIES		\$ 2,602	\$ 4,070	\$ 5,645	\$ 4,703	\$ 4,500	\$ 2,120	47.11%	\$ 2,380		\$ 4,000	Expenses outside the office		
129	101-41900-213	OFFICER EQUIPMENT/GEAR		\$ 2,818	\$ 5,705	\$ 5,889	\$ 3,926	\$ 5,000	\$ 6,666	133.32%	\$ (1,666)		\$ 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	\$ 9,910	76.23%	\$ 3,090		\$ 14,000	Fuel costs for all squads		
131	101-41900-217	SQUAD REPAIRS/MAINTENANCE		\$ 5,300	\$ 5,420	\$ 5,393	\$ 4,028	\$ 3,500	\$ 3,270	93.43%	\$ 230		\$ 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	\$ 4,028	67.13%	\$ 1,972		\$ 6,000	Per Police contract (1000 per Officer)		
133	101-41900-220	COMMUNICATION RADIO		\$ 14,896	\$ 14,154	\$ 16,400	\$ 18,359	\$ 16,400	\$ 12,654	77.16%	\$ 3,746		\$ 19,032	Hennepin County (1586/mo)		
134	101-41900-255	DUES/MEMBERSHIPS		\$ 1,564	\$ 1,042	\$ 2,848	\$ 5,092	\$ 9,500	\$ 6,700	70.53%	\$ 2,800		\$ 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	\$ 3,827	25.51%	\$ 11,173		\$ 20,000	Intervention training and continuing education		
136	101-41900-309	IT - LETG RECORDS MGMT		\$ 7,393	\$ -	\$ 8,693	\$ 23,297	\$ 10,000	\$ 3,263	32.63%	\$ 6,737		\$ 10,000	LETG - Records management software		
137	101-41900-307	RECORDING SERVICES		\$ 39	\$ 128	\$ 515	\$ -	\$ 200	\$ 359	179.50%	\$ (159)		\$ 250	PSAC minutes (split with Fire Dept)		
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	\$ 1,486	118.88%	\$ (236)		\$ 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	\$ 2,732	42.03%	\$ 3,768		\$ 4,000	Hennepin County corrections, Hennepin County Sheriff		
142	101-41900-317	CLEANING SERVICE			\$ -	\$ 300	\$ 300	\$ 1,000	\$ -	0.00%	\$ 1,000		\$ 500	Additional Police Department or squad only cleaning		
143	101-41900-321	TELECOMMUNICATIONS		\$ 5,043	\$ 6,641	\$ 6,402	\$ 7,305	\$ 8,500	\$ 5,310	62.47%	\$ 3,190		\$ 7,500	Cell phones for all Officers (includes additional phone for new position)		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	City of Osseo															
2	General Fund Expenditures Budget Worksheet															
3	For the Year 2023															
4														Note: Accounts indicating an "A" are allocatable to enterprise funds		
5				2018	2019	2020	2021		2022					2023 Projected		
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Actual	Budgeted	9/30/2022	% of Budget	Remaining		Amount	Notes		
144		101-41900-355	PERSONNEL/RECRUITMENT	\$ 640	\$ 787	\$ 60	\$ 1,591	\$ 250	\$ 1,184	473.60%	\$ (934)		\$ 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		\$ 400	Police Reserve Program		
147		101-41900-402	EMERGENCY PREPAREDNESS	\$ 674	\$ 949	\$ 670	\$ 672	\$ 675	\$ 643	95.26%	\$ 32		\$ 675	Emergency sirens (120 for electricrty and 555 for maintenance)		
148		101-41900-403	CHAPLIN PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ 750	\$ 60	8.00%	\$ 690		\$ 400	Chaplin program costs		
149		101-41900-404	NIGHT TO UNITE	\$ 8,032	\$ 7,856	\$ 235	\$ 93	\$ -	\$ 6,936	0.00%	\$ (6,936)		\$ -	Moved to Community Fund in 2021		
150		101-41900-410	LEASES/RENTALS	\$ 891	\$ 1,191	\$ 972	\$ 1,588	\$ 1,000	\$ 1,006	100.60%	\$ (6)		\$ 1,000	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	\$ 799,020	73.03%	\$ 295,083		\$ 1,236,840	13.05%		
154																
155	FIRE															
156		101-41920-106	PART TIME WAGES	\$ 70,157	\$ 83,011	\$ 74,289	\$ 73,393	\$ 78,110	\$ 15,426	19.75%	\$ 62,684		\$ 137,190	Fire Chiefs, Inspectors, On-call, Duty Crews, Public Services Assistant 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/MEDICARE CONTRIBUTION	\$ 5,409	\$ 6,395	\$ 5,734	\$ 5,657	\$ 6,376	\$ 1,215	19.06%	\$ 5,161		\$ 10,541	7.65% of wages (6.2% for FICA and 1.45% for Medicare)		
159		101-41920-135	CELL/TRAVEL/INS ALLOWANCE	\$ 550	\$ 600	\$ 650	\$ 550	\$ 600	\$ 450	75.00%	\$ 150		\$ 600	Fire Chief cell phone		
160		101-41920-139	WORK COMP INSURANCE	\$ 3,609	\$ 7,464	\$ 4,296	\$ 5,473	\$ 5,473	\$ 5,542	101.26%	\$ (69)		\$ 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	\$ 2,821	188.07%	\$ (1,321)		\$ 3,000	Office, safety, manuals, small equipment		
163		101-41920-216	FUEL	\$ 1,507	\$ 1,521	\$ 1,358	\$ 1,700	\$ 1,900	\$ 1,914	100.74%	\$ (14)		\$ 2,500	Fuel for fire department vehicles		
164		101-41920-217	VEHICLE REPAIR/MAINTENANCE	\$ 3,318	\$ 2,841	\$ 3,984	\$ 7,761	\$ 7,200	\$ 9,503	131.99%	\$ (2,303)		\$ 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	\$ 616	61.60%	\$ 384		\$ 2,000	Bunker gear replacements moved to Equipment CIP		
166		101-41920-220	RADIO COMMUNICATIONS	\$ 8,076	\$ 7,775	\$ 7,845	\$ 8,266	\$ 8,520	\$ 4,297	50.43%	\$ 4,223		\$ 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	\$ 5,061	74.98%	\$ 1,689		\$ 6,000	Anything without 4 wheels		
168		101-41920-255	DUES/MEMBERSHIPS	\$ 355	\$ 398	\$ 435	\$ 435	\$ 500	\$ 738	147.60%	\$ (238)		\$ 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	\$ 9,870	493.50%	\$ (7,870)		\$ 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	\$ 895	111.88%	\$ (95)		\$ 1,344	Rescue Hub, Dropbox		
173		101-41920-310	OTHER PROFESSIONAL SERVICES	\$ 2,100	\$ 4,433	\$ 2,400	\$ -	\$ 2,400	\$ 6,477	269.88%	\$ (4,077)		\$ 1,500	Actural 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	\$ 871	348.40%	\$ (621)		\$ 2,500	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	\$ 68,371	44.03%	\$ 86,908		\$ 243,125	56.57%		
178																
179	INSPECTIONS															
180		101-41940-305	BUILDING INSPECTIONS	\$ 32,785	\$ 37,753	\$ 32,817	\$ 8,344	\$ 25,600	\$ 590	2.30%	\$ 25,010		\$ 37,760	32% of Revenue received		
181		101-41940-305	ELECTRICAL INSPECTIONS	\$ 8,435	\$ 6,449	\$ -	\$ -	\$ 8,000	\$ -	0.00%	\$ 8,000		\$ 9,600	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		\$ 47,360	40.95%		
184																
185	STREETS AND ALLEYS (40% ALLOCATION)															
186		101-42000-101	FULL TIME WAGES	\$ 91,920	\$ 78,835	\$ 77,595	\$ 85,305	\$ 94,175	\$ 70,057	74.39%	\$ 24,118		\$ 106,463	A Variable merit increase plus 7.4% COLA (60% of wages allocated to enterprise funds)		
187		101-42000-106	PART TIME WAGES	\$ 1,474	\$ 1,658	\$ 1,258	\$ 313	\$ 2,375	\$ 7,354	309.64%	\$ (4,979)		\$ 5,493	Snow plow and Public Services Assitant part time positions		
188		101-42000-124	PERA CONTRIBUTION	\$ 5,226	\$ 6,007	\$ 5,747	\$ 6,487	\$ 7,062	\$ 5,147	72.88%	\$ 1,915		\$ 7,798	A 7.5% wages		
189		101-42000-125	EMPLOYER FICA/MEDICARE CONTRIBUTION	\$ 7,384	\$ 6,334	\$ 5,998	\$ 6,897	\$ 7,333	\$ 5,645	76.98%	\$ 1,688		\$ 8,328	A 7.65% of wages (6.2% for FICA and 1.45% for Medicare)		
190		101-42000-130	MED/DEN/LIFE/LTD INSURANCE	\$ 3,034	\$ 4,830	\$ 8,333	\$ 13,636	\$ 12,855	\$ 11,666	90.75%	\$ 1,189		\$ 7,680	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	\$ 1,225	72.92%	\$ 455		\$ 4,800	A Allowances for PW employees		
192		101-42000-139	WORK COMP INSURANCE	\$ 5,066	\$ 2,503	\$ 3,623	\$ 2,915	\$ 8,733	\$ 8,155	93.38%	\$ 578		\$ 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	\$ 1,064	59.11%	\$ 736		\$ 1,500	A Shop, office, small equipment, safety		
195		101-42000-216	FUEL	\$ 2,659	\$ 3,873	\$ 2,867	\$ 5,025	\$ 6,500	\$ 1,873	28.82%	\$ 4,627		\$ 4,000	A Fuel for PW vehicles		
196		101-42000-217	VEHICLE REPAIR/MAINTENANCE	\$ 3,078	\$ 1,848	\$ 1,145	\$ 570	\$ 1,000	\$ 288	28.80%	\$ 712		\$ 750	A Anything with 4 wheels		
197		101-42000-218	UNIFORMS/PROTECTIVE GEAR	\$ 753	\$ 443	\$ 706	\$ 660	\$ 750	\$ 690	92.00%	\$ 60		\$ 875	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	\$ 189	18.90%	\$ 811		\$ 750	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		\$ 3,000	A Misc repair for PW building		
201		101 42000 224	STREET MAINTENANCE/SIGNAGE	\$ 2,953	\$ 4,915	\$ 4,888	\$ 6,413	\$ 4,500	\$ 7,146	158.80%	\$ (2,646)		\$ 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	\$ 18,616	68.95%	\$ 8,384		\$ 23,500	Cost for traffic signal and all street lights		
203		101-42000-250	SNOW MANAGEMENT	\$ 23,743	\$ 44,905	\$ 40,523	\$ 14,273	\$ 20,000	\$ 25,320	126.60%	\$ (5,320)		\$ 22,000	Snow management funds (hauling costs, salt, sand, etc)		
204		101-42000-260	EDUCATION/MEETINGS/TRAVEL	\$ 90	\$ -	\$ 950	\$ 75	\$ 750	\$ 123	16.40%	\$ 627		\$ 500	Annual expos and conferences for PW members		
205		101-42000-310	OTHER PROFESSIONAL SVCS	\$ 1,574	\$ -	\$ 200	\$ 56	\$ 250	\$ 661	264.40%	\$ (411)		\$ 500	Misc. Engineering		
206		101-42000-321	TELECOMMUNICATIONS	\$ 1,477	\$ 1,495	\$ 2,238	\$ 2,407	\$ 2,000	\$ 1,019	50.95%	\$ 981		\$ 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	\$ 1,149	37.72%	\$ 1,897		\$ 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	\$ 911	41.41%	\$ 1,289		\$ 1,500	A Electric costs for PW building		
211		101-42000-384	WASTE REMOVAL	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	0.00%	\$ 200		\$ -	Waste removal at PW building		

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	City of Osseo															
2	General Fund Expenditures Budget Worksheet															
3	For the Year 2023															
4														Note: Accounts indicating an "A" are allocatable to enterprise funds		
5				2018	2019	2020	2021		2022					2023 Projected		
6		ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Actual		Budgeted	9/30/2022	% of Budget	Remaining		Amount	Notes	
212		101-42000-390	GAS - HEATING	\$ 1,056	\$ 381	\$ 952	\$ 1,171		\$ 1,500	\$ 453	30.20%	\$ 1,047		\$ 1,100	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	\$ 170,390	81.16%	\$ 39,561		\$ 220,249		4.90%
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		\$ 3,000		PT Adult Fitness Coordinator
218		101-42300-125	EMPLOYER FICA/MEDICARE CONTRIBUTION	\$ 196	\$ 208	\$ 101	\$ 22		\$ 167	\$ -	0.00%	\$ 167		\$ 230		7.65% of wages (6.2% for FICA and 1.45% for Medicare)
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	\$ 5,616	102.11%	\$ (116)		\$ 7,000		Yoga, Jazzercise, Step to It
221		101-42301-312	YOUTH PROGRAMMING	\$ 13,366	\$ 10,051	\$ 72	\$ 18,375		\$ 18,000	\$ 9,700	53.89%	\$ 8,300		\$ 13,000		All youth programming (youth & teen)
222		101-42302-106	PART TIME WAGES - SENIOR COORDINATOR	\$ 7,262	\$ 6,297	\$ 1,910	\$ 4,618		\$ 3,500	\$ 6,188	176.80%	\$ (2,688)		\$ 4,000		Senior Center Coordinator position wages
223		101-42302-124	PERA CONTRIBUTION	\$ 468	\$ 472	\$ 143	\$ 346		\$ 263	\$ 396	150.57%	\$ (133)		\$ 300		7.5% wages
224		101-42302-125	EMPLOYER FICA/MEDICARE CONTRIBUTION	\$ 520	\$ 481	\$ 147	\$ 353		\$ 268	\$ 473	176.49%	\$ (205)		\$ 306		7.65% of wages (6.2% for FICA and 1.45% for Medicare)
225		101-42302-139	WORK COMP INSURANCE	\$ 125	\$ 154	\$ 233	\$ 81		\$ 256	\$ 288	112.50%	\$ (32)		\$ 282		LMCIT recommended to budget for a 10% increase
226		101-42302-312	SENIOR PROGRAMMING	\$ 209	\$ 589	\$ 380	\$ 460		\$ 250	\$ 393	157.20%	\$ (143)		\$ 300		Gaming supplies
227			TOTAL	\$ 8,585	\$ 27,674	\$ 8,006	\$ 30,381		\$ 30,511	\$ 23,145	75.86%	\$ 7,366		\$ 28,518		-6.53%
228																
229	PARKS (10% ALLOCATION)															
230		101-42350-101	FULL TIME	\$ 22,492	\$ 20,130	\$ 21,614	\$ 21,831		\$ 23,544	\$ 17,514	74.39%	\$ 6,030		\$ 26,616	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 + 7.4% COLA increase
232		101-42350-124	PERA CONTRIBUTIONS	\$ 1,508	\$ 1,443	\$ 1,694	\$ 1,628		\$ 1,766	\$ 1,287	72.88%	\$ 479		\$ 1,949	A	7.5% wages (Full Time only)
233		101-42350-125	EMPLOYER FICA/MEDICARE CONTRIBUTION	\$ 1,905	\$ 2,041	\$ 2,620	\$ 1,700		\$ 1,833	\$ 1,521	82.98%	\$ 312		\$ 2,605	A	7.65% of wages (6.2% for FICA and 1.45% for Medicare)
234		101-42350-130	MED/DEN/LIFE/LTD INSURANCE	\$ 872	\$ 1,261	\$ 1,469	\$ 2,908		\$ 3,214	\$ 4,003	124.55%	\$ (789)		\$ 1,920	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	\$ 373	88.81%	\$ 47		\$ 1,200	A	Allocated allowance costs to Parks
236		101-42350-139	WORK COMP INSURANCE	\$ 1,187	\$ 2,644	\$ 3,323	\$ 1,548		\$ 3,906	\$ 227	5.81%	\$ 3,679		\$ 250	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	\$ 8,972	179.44%	\$ (3,972)		\$ 6,500	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	\$ 2,845	81.29%	\$ 655		\$ 3,600		Electric, insurance, maintenance
239		101-42350-215	CENTRAL AVENUE STREETSCAPE	\$ 11,405	\$ 13,326	\$ 15,341	\$ 17,768		\$ 16,000	\$ 24,024	150.15%	\$ (8,024)		\$ 17,500		Flower baskets, spring planting, fall cleanup, weekly maintenance, supplies/materials
240		101-42350-216	FUEL	\$ 1,338	\$ 1,514	\$ 988	\$ 1,431		\$ 1,500	\$ 1,568	104.53%	\$ (68)		\$ 1,600	A	Fuel for parks vehicles
241		101-42350-217	VEHICLE REPAIRS/MAINTENANCE	\$ 900	\$ 585	\$ 654	\$ 397		\$ 600	\$ 1,133	188.83%	\$ (533)		\$ 1,200	A	Misc repair for parks vehicles
242		101-42350-218	UNIFORMS/PROTECTIVE GEAR	\$ 197	\$ 119	\$ 144	\$ 137		\$ 175	\$ 177	101.14%	\$ (2)		\$ 220	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	\$ 983	65.53%	\$ 517		\$ 1,000	A	Small equipment repair
245		101-42350-222	PW BUILDING REPAIR/MAINT	\$ 441	\$ 794	\$ 815	\$ 922		\$ 750	\$ 1,520	202.67%	\$ (770)		\$ 1,000	A	Parks allocation of PW repair costs
246		101-42350-321	TELECOMMUNICATIONS	\$ 564	\$ 389	\$ 243	\$ 416		\$ 500	\$ 371	74.20%	\$ 129		\$ 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	\$ 3,622	77.06%	\$ 1,078		\$ 4,500	A	Electric costs for parks
251		101-42350-390	GAS - HEATING	\$ 923	\$ 727	\$ 716	\$ 801		\$ 1,000	\$ 885	88.50%	\$ 115		\$ 900	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	\$ 84,077	84.49%	\$ 15,438		\$ 102,634		3.13%
254																
255		101-41350-310	CONTINGENCY	\$ 10,698	\$ 460	\$ -	\$ -		\$ 20,000	\$ -	0.00%	\$ 20,000		\$ 20,000		Unforeseen expenses
256																
257		101-49300-720	TRANSFER TO OTHER FUND	\$ 652,870	\$ 625,870	\$ 565,870	\$ 565,870		\$ 625,870	\$ 469,400	75.00%	\$ 156,470		\$ 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	\$ 2,210,012	71.72%	\$ 871,458		\$ 3,286,402		6.65%
261																
262														\$ 204,932		Increase for 2023
263																
264																Updated 11/23/22 RG
265																Updated 11/16/22 GG-2022 YTD

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	City of Osseo														
2	General Fund Revenue Budget Worksheet														
3	For The Year 2023														
4															
5															
6				2018	2019	2020	2021			2022				2023	
7															
8		Account	Description	Actual	Actual	Actual	Actual			Budgeted	9/30/2022	% RECEIVED	Remaining	Amount	Description
9	101-31000		GENERAL PROPERTY TAX	\$ 1,190,926	\$ 1,205,187	\$ 1,278,424	\$ 1,378,613			\$ 1,427,380	\$ 763,552	53.49%	\$ 663,828	\$ 1,613,842	
10	101-31000		ADDITIONAL GENERAL PROPERTY TAX										\$ -	\$ 49,113	Additional levy to maintain fund balance
11	101-31020		FISCAL DISPARITIES	\$ 245,028	\$ 252,178	\$ 248,835	\$ 258,465			\$ 318,174	\$ 155,571	48.89%	\$ 162,603	\$ 287,829	Will get updated numbers from County in September
12			TOTAL PROPERTY TAXES	\$ 1,435,954	\$ 1,457,365	\$ 1,527,259	\$ 1,637,078			\$ 1,745,554	\$ 919,123	52.66%	\$ 826,431	\$ 1,950,784	LEVY TO THE COUNTY
13	101-31080		PROPERTY TAX PENALTIES	\$ 1,689	\$ 1,137	\$ 1,151	\$ 696			\$ 1,200	\$ 1,831	152.58%	\$ (631)	\$ 2,300	
14	101-31200		RECYCLE/ORGANICS GRANT	\$ 5,596	\$ 5,430	\$ 5,051	\$ 5,049			\$ -	\$ 3,744	0.00%	\$ -	\$ -	Moved to Community Fund for 2021
15	101-31810		GAS FRANCHISE FEES	\$ 27,511	\$ 26,992	\$ 23,565	\$ 26,127			\$ 30,000	\$ 33,990	113.30%	\$ (3,990)	\$ 43,000	2% of sales - paid quarterly
16	101-31811		ELECTRIC FRANCHISE FEES	\$ 58,434	\$ 60,357	\$ 62,175	\$ 61,698			\$ 60,000	\$ 45,916	76.53%	\$ 14,084	\$ 66,000	Set amount based on type - paid quarterly
17	101-31812		REFUSE FRANCHISE FEES	\$ 12,162	\$ 12,459	\$ 12,590	\$ 13,129			\$ 13,000	\$ 9,302	71.55%	\$ 3,698	\$ 14,000	10% of sales - paid monthly
18	101-32101		BUILDING PERMITS	\$ 100,545	\$ 118,160	\$ 73,397	\$ 103,961			\$ 87,000	\$ 93,108	107.02%	\$ (6,108)	\$ 118,000	2018-2021 reflect net - Includes projection of building permit for Hall Sweeney
19	101-32102		COMMERCIAL LICENSES	\$ 51,933	\$ 24,220	\$ 31,598	\$ 36,899			\$ 40,000	\$ 24,166	60.42%	\$ 15,834	\$ 42,000	Pawn, liquor, tobacco
20	101-32103		ELECTRIC PERMITS	\$ 11,232	\$ 8,060	\$ 9,903	\$ 8,411			\$ 12,000	\$ 6,074	50.62%	\$ 5,926	\$ 12,000	2018-2021 reflect net
21	101-32104		RIGHT OF WAY PERMITS	\$ 12,800	\$ 8,175	\$ 4,300	\$ 695			\$ 7,000	\$ 3,325	47.50%	\$ 3,675	\$ 6,000	
22	101-32105		POLICE LICENSE/PERMITS	\$ 40	\$ 85	\$ 65	\$ 145			\$ 150	\$ 885	590.00%	\$ (735)	\$ 1,000	Solicitors, peddlers, golf carts
23	101-32106		SPECIAL EVENT PERMIT	\$ 300	\$ 500	\$ 50	\$ 480			\$ 500	\$ 920	184.00%	\$ (420)	\$ 1,000	
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	\$ 1,069			\$ 1,200	\$ 840	70.00%	\$ 360	\$ 1,100	
27	101-32620		PLANNING PERMITS	\$ 3,225	\$ 1,475	\$ 3,360	\$ 750			\$ 3,000	\$ 3,068	102.27%	\$ (68)	\$ 4,000	Land use applications
28	101-32670		RENTAL LICENSES	\$ 29,425	\$ 30,375	\$ 4,425	\$ 3,346			\$ 33,000	\$ 35,052	106.22%	\$ (2,052)	\$ 37,000	Single family homes, apartments, duplexes
29	101-33401		LOCAL GOVERNMENT AID	\$ 625,162	\$ 625,564	\$ 646,036	\$ 649,597			\$ 649,929	\$ 324,965	50.00%	\$ 324,964	\$ 623,049	Actual (2nd half rec'd end of Dec) Per Rev. Dept. - \$623049 confirmed
30	101-33406		PERA STATE AID	\$ 836	\$ 836	\$ -	\$ -			\$ -	\$ -	0.00%	\$ -	\$ -	No longer available
31	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
32	101-33419		FIRE AID	\$ 15,996	\$ 16,052	\$ 25,183	\$ 17,727			\$ 17,000	\$ 19,281	113.42%	\$ (2,281)	\$ 19,282	State Aid - Send to Relief Assoc 101 41920 123
33	101-33422		POLICE AID	\$ 43,700	\$ 59,876	\$ 84,441	\$ 93,499			\$ 80,000	\$ 85,852	107.32%	\$ (5,852)	\$ 110,000	TZD, Vest aid, State aid, Training aid
34	101-33425		POLICE SERVICES	\$ 12,076	\$ 4,827	\$ 1,844	\$ 10,780			\$ 10,000	\$ 569	5.69%	\$ 9,431	\$ 8,000	Events, fingerprinting, reports
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	\$ 6,728			\$ 7,000	\$ 13,290	189.86%	\$ (6,290)	\$ 7,000	Aid for Public Works to maintain streets
37	101-34001		GATEWAY SIGN ADVERTISING	\$ 13,860	\$ 15,307	\$ 9,113	\$ 14,300			\$ 13,000	\$ 6,963	53.56%	\$ 6,037	\$ 12,000	
38	101-35100		POLICE FINES/FORFEITURES	\$ 43,310	\$ 53,066	\$ 38,160	\$ 34,871			\$ 48,500	\$ 30,077	62.01%	\$ 18,423	\$ 45,000	District Courts, impounding and towing
39	101-36000		MISCELLANEOUS REVENUES	\$ 8,235	\$ 5,925	\$ 8,985	\$ 30,958			\$ 9,000	\$ 23,456	260.62%	\$ (14,456)	\$ 30,000	Copies, Boerboom/Sipe Park rental, other misc. revenue
40	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
41	101-36001		COMMUNITY CENTER RENTAL	\$ 13,490	\$ 16,429	\$ 2,775	\$ 11,472			\$ 17,500	\$ 12,335	70.49%	\$ 5,165	\$ 17,000	Projection includes rate increases
42	101-36002		YOUTH RECREATION FEES	\$ 9,901	\$ 10,990	\$ -	\$ 18,170			\$ 19,000	\$ 12,494	65.76%	\$ 6,506	\$ 18,000	
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	\$ 605			\$ 2,300	\$ 1,104	48.00%	\$ 1,196	\$ 2,500	Based on 2022 first half collections
45	101-36210		INTEREST EARNED	\$ 17,749	\$ 48,246	\$ 24,465	\$ (2,106)			\$ 25,000	\$ 66,618	266.47%	\$ (41,618)	\$ 45,000	Interest is allocated at year end
46	101-36234		BEAUTIFICATION DONATIONS	\$ -	\$ 10,750	\$ 14,400	\$ 13,995			\$ 14,000	\$ 7,500	53.57%	\$ 6,500	\$ 15,000	Expense 101-42350-215 (was beautification)
47	101-36242		NITE TO UNITE DONATIONS	\$ 6,000	\$ 8,000	\$ -	\$ 120			\$ -	\$ 10,000	0.00%	\$ (10,000)	\$ 12,000	Donations for Night to Unite event
48	101-39000		TRANSFER FROM EDA	\$ 45,000	\$ 45,000	\$ 40,000	\$ 40,000			\$ 40,000	\$ 30,000	75.00%	\$ 10,000	\$ 40,000	Staff, bldg maintenance, office equipment, insurance
49	101-39000		TRANSFER FROM CABLE FUND	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000			\$ 10,000	\$ 7,500	75.00%	\$ 2,500	\$ 10,000	From Cable Fund to support annual IT costs
50	101-39301		EXCESS TIF REVENUES	\$ 23,218	\$ 19,049	\$ 6,659	\$ 6,149			\$ 7,000	\$ 2,424	34.63%	\$ 4,576	\$ 8,000	Based on 2022 first half collections
51	101-25500		AMERICAN RESCUE PLAN FUNDS	\$ -	\$ -	\$ -	\$ -			\$ 63,887	\$ 63,887	0.00%	\$ -	\$ -	ARP funds to eliminate revenue loss (one-time only in 2022)
52															
53				\$ 2,663,037	\$ 2,727,021	\$ 2,690,738	\$ 2,874,498			\$ 3,081,470	\$ 1,900,799	61.68%	\$ 1,184,415	\$ 3,335,515	
54															
55			Non-Tax Levy Revenue	\$ 1,227,083	\$ 1,269,656	\$ 1,163,479				\$ 1,335,916				\$ 1,384,731	3.65% revenue increase 2022 to 2023 (non-tax levy)
56															
57										\$ 1,745,554				\$ 1,950,784	11.76% tax levy increase 2022 to 2023
58															
59															UPDATED 11/23/22 RG
60															

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	1,950,784	\$ 205,230	11.76%
Property Taxes Levied for Debt Service														
New Debt Levies - (None included)														
2003C Refunding Bonds - Fund 325	17,539	17,144									135,000	135,000	-	0.00%
2009 Central Avenue - Fund 365	133,807	187,094	187,094	187,094	187,094	105,000	105,000	110,000	110,000	110,000	-	-	-	0.00%
2010A Refunding Bonds - Fund 380	209,569	202,041	209,706	200,928	212,272	180,562	183,275	188,241	87,445	81,978	-	-	-	
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	2,085,784	205,230	10.91%
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	1,797,955	\$ 235,575	15.08%
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	26,325	29,022	2,697	10.25%
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	4,017,442	4,635,299	617,857	15.38%
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	4,043,767	4,664,321	\$ 620,554	15.35%
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)	(747,448)	(651,534)	95,914	-12.83%
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	2,708,364	3,410,516	\$ 702,152	25.93%
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%	57.69%	52.72%	-4.97%	-8.61%
% Increase in Tax Capacity Rate		13.224%	-0.461%	-5.267%	-2.638%	-2.696%	-8.609%	-4.970%	-2.295%	-0.032%	0.006%	-4.969%		
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	332,160	-	0.00%
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	-	0.00%
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	625,870	\$ -	0.00%

1,967,432

(169,477)

Osseo Sample Property Tax Statements for Draft 2023 Budget

*single family residential properties

Property	2023 VALUATION	2022 Actual City Taxes	2023 Preliminary City Taxes	Updated 2023 City Taxes	Amount Decrease Prelim-Current	Percent Decrease Prelim-Current
1	161,000.00	778.70	803.09	728.84	-74.25	-9.24%
2	174,000.00	709.53	885.41	803.55	-81.86	-9.24%
3	226,000.00	784.99	1,312.83	1,191.46	-121.37	-9.24%
4	282,000.00	1,306.91	1,569.24	1,424.18	-145.06	-9.24%
5	424,000.00	1,797.39	2,463.02	2,235.33	-227.69	-9.24%

All residential properties will see a 9.24% REDUCTION in their proposed property tax statements compared to what they received recently on their Truth in Taxation statements.

Property #1		2022 Actual Tax Statement	2023 Preliminary Tax Levy 9/30/2022	2023 Preliminary Tax Levy 12/12/2022	Change From Prel. Proposed	% Increase (Decrease) 2022
Single Family Residential -Homestead						
Estimated Market Value		\$ 158,000	\$ 161,000	\$ 161,000		1.90%
Homestead Exclusion		<u>\$ (23,020)</u>	<u>\$ (22,750)</u>	<u>\$ (22,750)</u>		<u>-1.17%</u>
Taxable Market Value	1%	\$ 134,980	\$ 138,250	\$ 138,250		2.42%
City Tax Capacity Rate		<u>57.69%</u>	<u>58.09%</u>	<u>52.72%</u>	<u>-9.24%</u>	<u>-8.62%</u>
City Taxes Due (Computed)		<u>\$ 778.70</u>	<u>\$ 803.09</u>	<u>\$ 728.84</u>	<u>\$ (74.25)</u>	<u>-6.40%</u>
Actual City Taxes per Statement		<u>\$ 778.79</u>	<u>\$ 803.39</u>			

Property #2		2022 Actual Tax Statement	2023 Preliminary Tax Levy 9/30/2022	2023 Preliminary Tax Levy 12/12/2022	Change From Prel. Proposed	% Increase (Decrease) over 2022
Single Family Residential - Homestead						
Estimated Market Value		\$ 147,000	\$ 174,000	\$ 174,000		18.37%
Homestead Exclusion		<u>\$ (24,010)</u>	<u>\$ (21,580)</u>	<u>\$ (21,580)</u>		<u>-10.12%</u>
Taxable Market Value	1%	\$ 122,990	\$ 152,420	\$ 152,420		23.93%
City Tax Capacity Rate		<u>57.69%</u>	<u>58.09%</u>	<u>52.72%</u>	<u>-9.24%</u>	<u>-8.62%</u>
City Taxes Due (Computed)		<u>\$ 709.53</u>	<u>\$ 885.41</u>	<u>\$ 803.55</u>	<u>\$ (81.86)</u>	<u>13.25%</u>
Actual City Taxes per Statement		<u>\$ 709.57</u>	<u>\$ 885.30</u>			

Property #3		2022 Actual Tax Statement	2023 Preliminary Tax Levy 9/30/2022	2023 Preliminary Tax Levy 12/12/2022	Change From Prel. Proposed	% Increase (Decrease) 2022
Single Family Residential -Homestead (Changed from Res. to NonHomestead)						
Estimated Market Value		\$ 159,000	\$ 226,000	\$ 226,000		42.14%
Homestead Exclusion		<u>\$ (22,930)</u>	<u>\$ -</u>	<u>\$ -</u>		
Taxable Market Value	1%	\$ 136,070	\$ 226,000	\$ 226,000		66.09%
City Tax Capacity Rate		<u>57.69%</u>	<u>58.09%</u>	<u>52.72%</u>	<u>-9.24%</u>	<u>-8.62%</u>
City Taxes Due (Computed)		<u>\$ 784.99</u>	<u>\$ 1,312.83</u>	<u>\$ 1,191.46</u>	<u>\$ (121.37)</u>	<u>51.78%</u>

Actual City Taxes per Statement	<u>\$ 785.14</u>	<u>\$ 1,312.85</u>
---------------------------------	------------------	--------------------

Property #4 Single Family Residential -Homestead	2022 Actual Tax Statement	2023 Preliminary Tax Levy 9/30/2022	2023 Preliminary Tax Levy 12/12/2022	Change From Prel. Proposed	% Increase (Decrease) over 2022
Estimated Market Value	\$ 242,000	\$ 282,000	\$ 282,000		16.53%
Homestead Exclusion	<u>\$ (15,460)</u>	<u>\$ (11,860)</u>	<u>\$ (11,860)</u>		<u>-23.29%</u>
Taxable Market Value 1.00%	\$ 226,540	\$ 270,140	\$ 270,140		19.25%
City Tax Capacity Rate	<u>57.69%</u>	<u>58.09%</u>	<u>52.72%</u>	<u>-9.24%</u>	<u>-8.62%</u>
City Taxes Due (Computed)	<u>\$ 1,306.91</u>	<u>\$ 1,569.24</u>	<u>\$ 1,424.18</u>	<u>\$ (145.06)</u>	<u>8.97%</u>
Actual City Taxes per Statement	<u>\$ 1,306.64</u>	<u>\$ 1,569.03</u>			

Property #5 Single Family Residential -Homestead	2022 Actual Tax Statement	2023 Preliminary Tax Levy 9/30/2022	2023 Preliminary Tax Levy 12/12/2022	Change From Prel. Proposed	% Increase (Decrease) over 2022
Estimated Market Value	\$ 320,000	\$ 424,000	\$ 424,000		32.50%
Homestead Exclusion	<u>\$ (8,440)</u>	<u>\$ -</u>	<u>\$ -</u>		<u>-100.00%</u>
Taxable Market Value 1.00%	\$ 311,560	\$ 424,000	\$ 424,000		36.09%
City Tax Capacity Rate	<u>57.69%</u>	<u>58.09%</u>	<u>52.72%</u>	<u>-9.24%</u>	<u>-8.62%</u>
City Taxes Due (Computed)	<u>\$ 1,797.39</u>	<u>\$ 2,463.02</u>	<u>\$ 2,235.33</u>	<u>\$ (227.69)</u>	<u>24.37%</u>
Actual City Taxes per Statement	<u>\$ 1,797.58</u>	<u>\$ 2,463.05</u>			