



# Osseo City Council

## AGENDA

**WORK SESSION**  
**Monday, August 26<sup>th</sup>, 2024**  
**6:00 p.m., Council Chambers**

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MAYOR DUANE POPPE    COUNCILMEMBERS: JULIANA HULTSTROM, JOHN HALLI, MARK SCHULZ

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1.    **Call to Order**
2.    **Roll Call** (quorum is 3)
3.    **Approval of Agenda** (requires unanimous additions)
4.    **Discussion Items**
  - A.    **Discuss Preliminary 2025 City Budget and Tax Levy**
5.    **Adjournment**



## City of Osseo City Council Work Session Meeting Item

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|----------------------|--|
| <b>Agenda Item:</b>  | <b>Discuss Preliminary 2025 Budget and Tax Levy</b>  |
| <b>Meeting Date:</b> | August 26, 2024  |
| <b>Prepared by:</b>  | Shane Mikkelson, Interim City Administrator/Police Chief   |
| <b>Attachments:</b>  | 2025 Preliminary Tax Levy Sheet<br>2025 Preliminary Expense Summary Sheet<br>2025 Preliminary Expense Detail Sheet<br>2025 Preliminary Revenue Sheet |

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### **Background:**

The staff has been busy working on the preliminary 2025 City budget and tax levy. Staff met with Department Heads to generate budgetary needs for 2025. The attached budget is the very first draft and is subject to change many times

before the final budget is approved in December. The 2025 General Fund expenditure budget totals \$4,552,955, an increase of \$539,846 from 2024.

The 2025 budget includes the addition of an Assistant City Administrator, a full-time fire chief, and two additional police officers, with all new staff positions starting January 1. It is anticipated that the Assistant City Administrator position will assume the responsibilities of the community coordinator position. The new positions and related payroll taxes and benefits account for a significant increase in the proposed General Fund expenditures. Here are some highlights of the draft 2025 preliminary budget:

- 1) The 2025 budget assumes the Police Chief will maintain the dual role of Police Chief/City Administrator. With the last Administrator having a cost of \$151,000 per year in salary in 2024. Currently the position is paid \$10.00 per hour for the same duties. That leaves \$130,000 left over in from the Administrator's Salary. With the Assistant City Administrator, the budget increase compared to 2024 would be \$17,000.00, resulting in a \$113,000.00 decrease in budgeted salary from 2024.
- 2) All staff, full-time and part-time, wages are budgeted with a 3% cost of living increase (currently, the MN CPI is at 3.5% from last year). The final budget in December will have these numbers updated with the current CPI number. Full-time staff salaries are also budgeted with a 4% merit increase, which will be updated and reflected after performance evaluations are completed in November—the total budgeted wage increases in 2025 total 7% per employee.
- 3) Staff medical and dental insurance is budgeted at the maximum amount the city will pay. The City currently (in 2024) pays insurance premium costs up to \$1,500 per month for non-police staff and \$1,800 per month for police staff. We have not received any indication from our providers, but it is estimated that the cost of these benefits will increase by 10% - 15%.

- 4) The Police Department budget is up for 2025 with two new full-time officers. This budget includes all Police Officer wage increases, along with hiring and retention bonuses, as well as the Officer Wellness Program costs. We have budgeted both new full-time officers starting January 1, 2025, at the starting wage rate. However, once we determine the actual timing of these hires, the budget will be adjusted accordingly. The budget also includes office supplies and tools/equipment to outfit the new Officers.
- 5) The Fire Department budget is budgeted to increase with the addition of a new full-time Fire Chief. The Fire Department is also looking to lease 30 radios which is affecting the budget for 2025. The budget also includes the projected 3% cost of living increase for all Fire Department members.
- 6) The Public Works budget includes staff raises of 7%. We also have been asked for a \$50.00 per pay period city contribution to the Deferred Compensation plan for the two employees. The total will be 2,600.00 for both employees. This is part of a proposed retention plan.
- 7) Local Government Aid will increase by only \$649 in 2025 to \$679,116. The local government aid accounts for approximately 15% of the total General Fund revenue budget. The 2025 local government aid is less than the actual local government aid received in 2009.
- 8) The General Fund revenue budget includes \$40,000 from the new 10% gaming tax. This new revenue source will be used to support Police and Fire Department expenditures.
- 9) The Tax Capacity for the city of Osseo will not increase in 2025. There are factors that are out of our control. Speaking with the Hennepin County Assessor's Office, they pointed to the newly passed 2025 Homestead Market Value Exclusion. This exclusion reduces the taxable market value of qualifying homestead properties. By decreasing the taxable market value, the net property tax value is decreased. An example of that would be in Osseo; a home with an assessed value of \$280,000; the taxable market value would be \$267,960 in 2024, but in 2025 it would have a taxable market value at \$258,650. That would be a decrease of almost 9,400.00. The tax capacity of the same property will decrease \$9,310 in 2025 because of the new state law.

This draft budget does include several large expense increases for 2025, most notably in the Public Safety area. (increase in Police Department staff). These items have been discussed by the Council several times recently, and direction was given to staff to include these costs in the draft 2025 budget.

The general property tax levy includes several components, and several factors affect the overall levy and tax capacity rates. The preliminary General Fund general property tax levy in the 2025 budget draft is \$3,127,014, which is an increase of \$663,334 over 2024. In addition, the preliminary tax levy increases include \$77,700 for the first payment on the \$350,000 G.O. Equipment Certificates issued in 2024 and \$122,730 for the City share of the 2022 Improvement Bonds.

City staff will continue to review all revenue sources that may be available to the City to finance the General Fund operations. We expect the final tax levy certified by December 31 to be reduced by a combination of reduced expenditures and additional revenue sources. By September 30, 2024, the City must certify a preliminary tax levy for collection in 2025. The final levy cannot exceed the levy certified in September but can (and certainly has been in prior years) be reduced.

Staff met with the Council Budget and Finance Committee prior to the Council reviewing and approving the preliminary budget and tax levy at the September 9<sup>th</sup> meeting. As a reminder, that is the budget number which is used by the County to formulate the proposed property tax statements, which are typically mailed out in October. The city will then hold the 2025 Truth in Taxation public hearing at the November 25<sup>th</sup> Council meeting before the final budget and tax levy is approved by the Council at the December 9<sup>th</sup> meeting.

**Recommendation/Action Requested:**

Staff recommends the City Council discuss the 2025 budget and tax levy and direct staff accordingly.

|    | A  | F                   | G                   | H                   | I                   | J                   | K                   | L                   | M             | N                   | O                   | P              | Q | R | S | T | U | V | W |
|----|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|---------------------|----------------|---|---|---|---|---|---|---|
| 1  | <b>City of Osseo</b>                               |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 2  | <b>General Fund Expenditures Budget Summarized</b> |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 3  | <b>For the Year 2025</b>                           |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 4  |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 5  |  | 2020                | 2021                | 2022                | 2023                | 2024                |                     |                     |               | 2025                | Increase            | Increase       |   |   |   |   |   |   |   |
| 6  |  | Actual              | Actual              | Actual              | Actual              |                     |                     |                     |               | Projected           | (Decrease)          | (Decrease)     |   |   |   |   |   |   |   |
| 7  |  |                     |                     |                     |                     |                     |                     |                     | % of          |                     |                     |                |   |   |   |   |   |   |   |
| 8  | DIVISION   |                     |                     |                     |                     | BUDGET              | YTD 6/30            | BALANCE             | Budget        | BUDGET              | vs. 2024            |                |   |   |   |   |   |   |   |
| 9  |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 10 | Mayor and Council                                  | \$ 36,900           | \$ 34,923           | \$ 34,401           | \$ 34,115           | \$ 33,509           | \$ 15,366           | \$ 18,143           | 45.86%        | \$ 35,429           | \$ 1,920            | 5.73%          |   |   |   |   |   |   |   |
| 11 | Administration                                     | 355,123             | 386,892             | 406,658             | 373,146             | 407,907             | 426,546             | \$ (18,639)         | 104.57%       | 339,058             | (68,849)            | -16.88%        |   |   |   |   |   |   |   |
| 12 | Elections  | 12,382              | 1,192               | 8,635               | 1,181               | 14,630              | 1,186               | \$ 13,444           | 0.00%         | 2,000               | (12,630)            | -86.33%        |   |   |   |   |   |   |   |
| 13 | Legal Services                                     | 48,968              | 48,232              | 54,021              | 75,660              | 54,050              | 25,125              | \$ 28,925           | 46.48%        | 58,500              | 4,450               | 8.23%          |   |   |   |   |   |   |   |
| 14 | IT Services  | 52,768              | 55,265              | 52,263              | 56,146              | 66,108              | 31,130              | \$ 34,978           | 47.09%        | 70,000              | 3,892               | 5.89%          |   |   |   |   |   |   |   |
| 15 | Financial Services                                 | 26,009              | 47,819              | 29,252              | 59,102              | 28,581              | 23,506              | \$ 5,075            | 82.24%        | 47,500              | 18,919              | 66.19%         |   |   |   |   |   |   |   |
| 16 | Planning & Zoning                                  | 77,757              | 95,075              | 102,689             | 120,739             | 111,838             | 55,236              | \$ 56,602           | 49.39%        | 25,028              | (86,810)            | -77.62%        |   |   |   |   |   |   |   |
| 17 | City Hall Campus                                   | 92,663              | 87,778              | 105,946             | 106,272             | 106,073             | 75,903              | \$ 30,170           | 71.56%        | 116,000             | 9,927               | 9.36%          |   |   |   |   |   |   |   |
| 18 | Community Center                                   | 8,673               | 11,294              | 13,702              | 16,461              | 18,476              | 8,212               | \$ 10,264           | 44.45%        | 21,809              | 3,333               | 18.04%         |   |   |   |   |   |   |   |
| 19 | <b>Total General Government</b>                    | <b>\$ 711,243</b>   | <b>\$ 768,470</b>   | <b>\$ 807,567</b>   | <b>\$ 842,822</b>   | <b>\$ 841,172</b>   | <b>\$ 662,210</b>   | <b>\$ 178,962</b>   | <b>78.72%</b> | <b>\$ 715,324</b>   | <b>\$ (125,848)</b> | <b>-14.96%</b> |   |   |   |   |   |   |   |
| 20 |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 21 | Police   | \$ 1,006,693        | \$ 1,139,657        | \$ 1,086,593        | \$ 1,377,490        | \$ 1,803,115        | \$ 914,007          | \$ 889,108          | 50.69%        | \$ 2,482,610        | \$ 679,495          | 37.68%         |   |   |   |   |   |   |   |
| 22 | Inspections  | \$ 35,364           | \$ 8,344            | \$ 44,346           | \$ 25,915           | \$ 37,600           | \$ 8,468            | \$ 29,132           | 22.52%        | \$ 37,600           | \$ -                | 0.00%          |   |   |   |   |   |   |   |
| 23 | Fire   | \$ 154,107          | \$ 147,902          | \$ 193,844          | \$ 255,592          | \$ 305,631          | 47,619              | \$ 258,012          | 15.58%        | 406,632             | \$ 101,001          | 33.05%         |   |   |   |   |   |   |   |
| 24 | <b>Total Public Safety</b>                         | <b>\$ 1,196,164</b> | <b>\$ 1,295,903</b> | <b>\$ 1,324,783</b> | <b>\$ 1,658,997</b> | <b>\$ 2,146,346</b> | <b>\$ 970,094</b>   | <b>\$ 1,176,252</b> | <b>45.20%</b> | <b>\$ 2,926,841</b> | <b>\$ 780,495</b>   | <b>36.36%</b>  |   |   |   |   |   |   |   |
| 25 |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 26 | Public Works                                       | \$ 196,087          | \$ 183,276          | \$ 237,516          | \$ 288,796          | \$ 260,601          | \$ 114,126          | \$ 146,475          | 43.79%        | \$ 297,312          | \$ 36,711           | 14.09%         |   |   |   |   |   |   |   |
| 27 | <b>Total Public Works</b>                          | <b># \$ 196,087</b> | <b># \$ 183,276</b> | <b>\$ 237,516</b>   | <b>\$ 288,796</b>   | <b>\$ 260,601</b>   | <b>\$ 114,126</b>   | <b>\$ 146,475</b>   | <b>43.79%</b> | <b>\$ 297,312</b>   | <b>\$ 36,711</b>    | <b>14.09%</b>  |   |   |   |   |   |   |   |
| 28 |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 29 | Parks  | \$ 91,333           | \$ 88,058           | \$ 108,211          | \$ 99,896           | \$ 87,391           | 47,197              | \$ 40,194           | 54.01%        | \$ 99,103           | \$ 11,712           | 13.40%         |   |   |   |   |   |   |   |
| 30 | Recreation   | 8,006               | 30,381              | 28,745              | 23,691              | 31,729              | 8,712               | \$ 23,017           | 27.46%        | 33,504              | 1,775               | 5.59%          |   |   |   |   |   |   |   |
| 31 | <b>Total Parks/Recreation</b>                      | <b>\$ 99,339</b>    | <b>\$ 118,439</b>   | <b>\$ 136,956</b>   | <b>\$ 123,587</b>   | <b>\$ 119,120</b>   | <b>55,909</b>       | <b>\$ 63,211</b>    | <b>46.94%</b> | <b>\$ 132,607</b>   | <b>\$ 13,487</b>    | <b>11.32%</b>  |   |   |   |   |   |   |   |
| 32 |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 33 | <b>Contingency</b>                                 | <b>\$ 460</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 20,000</b>    | <b>2,550</b>        | <b>\$ 17,450</b>    | <b>12.75%</b> | <b>\$ 20,000</b>    | <b>\$ -</b>         | <b>0.00%</b>   |   |   |   |   |   |   |   |
| 34 |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 35 |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 36 | <b>General Fund Operations</b>                     | <b>\$ 2,203,293</b> | <b>\$ 2,366,088</b> | <b>\$ 2,506,822</b> | <b>\$ 2,914,202</b> | <b>\$ 3,387,239</b> | <b>\$ 1,804,889</b> | <b>\$ 1,582,350</b> | <b>53.28%</b> | <b>\$ 4,092,085</b> | <b>\$ 704,846</b>   | <b>20.81%</b>  |   |   |   |   |   |   |   |
| 37 |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 38 | <b>Transfer for Improvements</b>                   | <b>\$ 565,870</b>   | <b>\$ 565,870</b>   | <b>\$ 625,870</b>   | <b>\$ 625,870</b>   | <b>\$ 625,870</b>   | <b>\$ -</b>         | <b>\$ 625,870</b>   | <b>0.00%</b>  | <b>\$ 460,870</b>   | <b>\$ (165,000)</b> | <b>-26.36%</b> |   |   |   |   |   |   |   |
| 39 |  |                     |                     |                     |                     |                     |                     |                     |               |                     |                     |                |   |   |   |   |   |   |   |
| 40 | <b>Total General Expenditures</b>                  | <b>\$ 2,769,163</b> | <b>\$ 2,931,958</b> | <b>\$ 3,132,692</b> | <b>\$ 3,540,072</b> | <b>\$ 4,013,109</b> | <b>\$ 1,804,889</b> | <b>\$ 2,208,220</b> | <b>44.97%</b> | <b>\$ 4,552,955</b> | <b>\$ 539,846</b>   | <b>13.45%</b>  |   |   |   |   |   |   |   |

**City of Osseo**  
**General Fund Expenditures Budget Worksheet**  
**For the Year 2025**

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

| 1                             | 2                                      | 3          | 4          | 5          | 6          | 7          | 8          | 9       | 10          | 11         | 12  | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | 43 | 44 | 45 | 46 | 47 | 48 | 49 | 50 | 51 | 52 | 53 | 54 | 55 | 56 | 57 | 58 | 59 | 60 | 61 | 62 | 63 | 64 | 65 | 66 | 2020   |        | 2021   |        | 2022     |           | 2023        |           | 2024   |       |  |  | 2025 Projected |  |
|-------------------------------|--|------------|------------|------------|------------|------------|------------|---------|-------------|------------|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--------|--------|--------|--------|----------|-----------|-------------|-----------|--------|-------|--|--|----------------|--|
|                               |  |            |            |            |            |            |            |         |             |            |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | Actual | Actual | Actual | Actual | Budgeted | 6/30/2024 | % of Budget | Remaining | Amount | Notes |  |  |                |  |
| <b>MAYOR AND COUNCIL</b>      |  |            |            |            |            |            |            |         |             |            |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41000-106                 | PART TIME WAGES                        | \$ 19,000  | \$ 17,417  | \$ 19,000  | \$ 19,000  | \$ 19,000  | \$ 9,500   | 50.00%  | \$ 9,500    | \$ 19,000  | Council pay ordinance approved, will be reflected in 2025   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41000-125                 | EMPLOYER FICA/MEDICARE CONTRIBUTION    | \$ 1,454   | \$ 1,332   | \$ 1,454   | \$ 1,454   | \$ 1,454   | \$ 727     | 50.00%  | \$ 727      | \$ 1,454   | 7.65% of wages (6.2% for FICA and 1.45% for Medicare)   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41000-139                 | WORK COMP INSURANCE                    | \$ 84      | \$ -       | \$ 76      | \$ 67      | \$ 74      | \$ -       | 0.00%   | \$ 74       | \$ 75      | LMCIT recommended to budget for a 10% increase  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41000-211                 | OPERATIONS                             | \$ 2,395   | \$ 2,730   | \$ 283     | \$ 625     | \$ 750     | \$ 245     | 32.67%  | \$ 505      | \$ 750     | Chamber supplies, Council supplies  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41000-218                 | UNIFORMS/APPAREL                       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 300     | \$ -       | 0.00%   | \$ 300      | \$ 300     | \$60 per Councilmember  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41000-255                 | DUES/MEMBERSHIPS                       | \$ 4,677   | \$ 4,996   | \$ 5,714   | \$ 4,417   | \$ 4,631   | \$ 1,333   | 28.78%  | \$ 3,298    | \$ 4,750   | LMC (3358) and Metro Cities (1273) annual membership dues   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41000-260                 | REGISTRATION/TRAINING/TRAVEL           | \$ 275     | \$ 588     | \$ 941     | \$ 886     | \$ 1,300   | \$ 167     | 12.85%  | \$ 1,133    | \$ 1,300   | Council training and travel   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41000-307                 | RECORDING SERVICES                     | \$ 9,015   | \$ 7,860   | \$ 6,933   | \$ 7,666   | \$ 6,000   | \$ 3,394   | 56.57%  | \$ 2,606    | \$ 7,800   | Meeting minutes, codfying, CCX televing, recording  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
|                               | <b>TOTAL</b>                           | \$ 36,900  | \$ 34,923  | \$ 34,401  | \$ 34,115  | \$ 33,509  | \$ 15,366  | 45.86%  | \$ 18,143   | \$ 35,429  | 5.73%   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| <b>ADMINISTRATION</b>         |  |            |            |            |            |            |            |         |             |            |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-101                 | FULL TIME WAGES                        | \$ 241,976 | \$ 271,989 | \$ 257,368 | \$ 243,496 | \$ 233,978 | \$ 295,306 | 126.21% | \$ (61,328) | \$ 215,181 | A Variable merit increase plus 2.2% COLA (40% of wages allocated to enterprise funds)                     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-124                 | PERA CONTRIBUTION                      | \$ 17,500  | \$ 20,625  | \$ 20,779  | \$ 16,269  | \$ 19,447  | \$ 17,020  | 87.52%  | \$ 2,427    | \$ 16,139  | A 7.5% wages  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-125                 | EMPLOYER FICA/MEDICARE CONTRIBUTION    | \$ 18,176  | \$ 19,128  | \$ 20,176  | \$ 18,759  | \$ 19,836  | \$ 17,730  | 89.38%  | \$ 2,106    | \$ 16,461  | A 7.65% of wages (6.2% for FICA and 1.45% for Medicare)   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-130                 | MED/DEN/LIFE/LTD INSURANCE             | \$ 14,082  | \$ 10,074  | \$ 15,642  | \$ 7,460   | \$ 20,314  | \$ 12,249  | 60.30%  | \$ 8,065    | \$ 36,777  | A Estimated medical and dental insurance for employees  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-135                 | CELL/TRAVEL/INSURANCE ALLOW            | \$ 6,557   | \$ 8,956   | \$ 7,631   | \$ 9,214   | \$ 25,310  | \$ 10,861  | 42.91%  | \$ 14,449   | \$ -       | A Allowances and health insurance stipends for employees  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-139                 | WORK COMP INSURANCE                    | \$ 1,131   | \$ 1,111   | \$ 1,632   | \$ 582     | \$ 2,354   | \$ 3,507   | 148.98% | \$ (1,153)  | \$ 2,500   | A LMCIT recommended to budget for a 10% increase  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-201                 | OFFICE SUPPLIES                        | \$ 2,574   | \$ 1,470   | \$ 2,036   | \$ 1,862   | \$ 650     | \$ 758     | 116.62% | \$ (108)    | \$ 1,500   | A Office stationary and supplies  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-211                 | OPERATIONS                             | \$ 1,916   | \$ 4,859   | \$ 4,699   | \$ -       | \$ 2,000   | \$ 1,425   | 71.25%  | \$ 575      | \$ 2,500   | A Misc operations and other items   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-218                 | UNIFORMS/APPARAL                       | \$ -       | \$ -       | \$ -       | \$ -       | \$ 300     | \$ 47      | 15.67%  | \$ 253      | \$ 250     | A \$60 per Staff member (5)   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-255                 | DUES/MEMBERSHIPS                       | \$ 1,930   | \$ 569     | \$ 2,019   | \$ 1,911   | \$ 1,800   | \$ 1,874   | 104.11% | \$ (74)     | \$ 2,500   | ICMA, GFOA, MCFOA, MAMA, MCMA   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-260                 | REGISTRATION/TRAINING/TRAVEL           | \$ 3,179   | \$ 2,795   | \$ 2,793   | \$ 7,327   | \$ 9,000   | \$ 2,840   | 31.56%  | \$ 6,160    | \$ 5,000   | ICMA, GFOA, MCFOA, MCMA Conferences   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-308                 | PROPERTY ASSESSING                     | \$ 31,089  | \$ 32,124  | \$ 33,504  | \$ 35,344  | \$ 35,500  | \$ 36,889  | 103.91% | \$ (1,389)  | \$ -       | A Agreement with Hennepin County, levying, open book meeting/No charge in 2025                            |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-310                 | OTHER PROFESSIONAL SERVICES            | \$ 472     | \$ 480     | \$ 3,216   | \$ 199     | \$ 300     | \$ 201     | 67.00%  | \$ 99       | \$ 500     | Misc. Engineering or other non-finance related consulting   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-311                 | RENTAL INSPECTION PROGRAM              | \$ 1,829   | \$ 1,865   | \$ 27,727  | \$ 21,529  | \$ 27,000  | \$ 20,338  | 75.33%  | \$ 6,662    | \$ 27,000  | A Rum River Consulting (75% of total revenue line item)   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-321                 | TELECOMMUNICATIONS                     | \$ 670     | \$ 1,231   | \$ 780     | \$ 1,152   | \$ 496     | \$ 993     | 200.20% | \$ (497)    | \$ 2,000   | A Administrator cell phone (41.29/mo) and other Admin Dept communication costs                            |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-322                 | POSTAGE/DELIVERY SERVICES              | \$ 2,878   | \$ 1,083   | \$ 1,672   | \$ 2,154   | \$ 2,600   | \$ 2,017   | 77.58%  | \$ 583      | \$ 3,000   | A Postage machine (1030/quarter), (400/quarter goes to UB)  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-351                 | PRINTING/PUBLISHING                    | \$ 7,509   | \$ 6,082   | \$ 3,520   | \$ 4,323   | \$ 4,500   | \$ 1,810   | 40.22%  | \$ 2,690    | \$ 5,000   | A Osseo Outlook newsletter (about 1200/quarter) and Ordinance amendments                                  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-355                 | PERSONNEL/RECRUITMENT                  | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0%      | \$ -        | \$ -       | None expected   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-376                 | AUTO INSURANCE                         | \$ 73      | \$ 76      | \$ 76      | \$ -       | \$ -       | \$ -       | 0%      | \$ -        | \$ -       | 10% increase of YTD amount  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41110-410                 | LEASES/RENTALS                         | \$ 1,582   | \$ 2,375   | \$ 1,388   | \$ 1,565   | \$ 2,522   | \$ 681     | 27.00%  | \$ 1,841    | \$ 2,750   | A Lease for copier and water cooler   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
|                               | <b>TOTAL</b>                           | \$ 355,123 | \$ 386,892 | \$ 406,658 | \$ 373,146 | \$ 407,907 | \$ 426,546 | 104.57% | \$ (18,639) | \$ 339,058 | -16.88%   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| <b>ELECTIONS</b>              |  |            |            |            |            |            |            |         |             |            |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41410-106                 | WAGES - JUDGES and Elections Assistant | \$ 5,711   | \$ -       | \$ 4,770   | \$ -       | \$ 10,979  | \$ 1,068   | 0.00%   | \$ 9,911    | \$ -       | Wages: 10.59/hr (election judge) and 12.59/hr (head judge) - Election in 2024                             |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
|                               | WAGES - CLERK                          | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | \$ -       | 0.00%   | \$ -        | \$ -       | City Clerk OT wage charges - Flex schedule  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41410-124                 | EMPLOYER PERA EXPENSE                  | \$ 196     | \$ -       | \$ 35      | \$ -       | \$ 223     | \$ 13      | 0.00%   | \$ 210      | \$ -       | City Clerk Elections OT PERA  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41410-125                 | EMPLOYER FICA/MEDICARE CONTRIBUTION    | \$ 193     | \$ -       | \$ 210     | \$ -       | \$ 228     | \$ -       | 0.00%   | \$ 228      | \$ -       | 7.65% of wages (6.2% for FICA and 1.45% for Medicare)   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41410-211                 | OPERATIONS                             | \$ 6,282   | \$ 1,192   | \$ 3,620   | \$ 1,181   | \$ 3,200   | \$ 105     | 3.28%   | \$ 3,095    | \$ 2,000   | Election machine maintenance contract, publishing, newsletter, etc (maintenance in off yrs)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
|                               | <b>TOTAL</b>                           | \$ 12,382  | \$ 1,192   | \$ 8,635   | \$ 1,181   | \$ 14,630  | \$ 1,186   | 8.11%   | \$ 13,444   | \$ 2,000   | -86.33%   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| <b>LEGAL</b>                  |  |            |            |            |            |            |            |         |             |            |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41500-211                 | LEGAL EXPENSES                         | \$ 961     | \$ 3,007   | \$ 600     | \$ 2,230   | \$ 800     | \$ -       | 0.00%   | \$ 800      | \$ 1,000   | Mileage, copying, postage, fees   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41500-304                 | LEGAL SERVICES - CIVIL                 | \$ 33,607  | \$ 29,985  | \$ 38,131  | \$ 54,290  | \$ 35,000  | \$ 19,695  | 56.27%  | \$ 15,305   | \$ 37,500  | Kennedy Graven retainer (less EDA projects), Ordinance updates  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41500-306                 | LEGAL SERVICES - PROSECUTION           | \$ 14,400  | \$ 15,240  | \$ 15,290  | \$ 19,140  | \$ 18,250  | \$ 5,430   | 29.75%  | \$ 12,820   | \$ 20,000  | Berglund, Baumgartner, Kimble and Glaser (includes updated monthly retainer)                              |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
|                               | <b>TOTAL</b>                           | \$ 48,968  | \$ 48,232  | \$ 54,021  | \$ 75,660  | \$ 54,050  | \$ 25,125  | 46.48%  | \$ 28,925   | \$ 58,500  | 8.23%   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| <b>INFORMATION TECHNOLOGY</b> |  |            |            |            |            |            |            |         |             |            |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41515-302                 | IT CONSULTANT                          | \$ 40,815  | \$ 31,098  | \$ 48,698  | \$ 38,640  | \$ 42,372  | \$ 27,253  | 64.32%  | \$ 15,119   | \$ 45,000  | A Element retainer (Essential Care package 2848/mo retainer) plus average additional monthly onsite costs |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41515-309                 | WEBSITE HOSTING                        | \$ 11,953  | \$ 24,167  | \$ 3,565   | \$ -       | \$ -       | \$ -       | #DIV/0! | \$ -        | \$ -       | City website hosting and domain costs - Expecting new City website in 2024                                |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41515-309                 | EMAIL/LICENSING/SECURITY COSTS         | \$ -       | \$ -       | \$ -       | \$ 17,506  | \$ 23,736  | \$ 3,877   | 16.33%  | \$ 19,859   | \$ 25,000  | City-wide email licensing, additional IT security costs per recent tech upgrades                          |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
|                               | <b>TOTAL</b>                           | \$ 52,768  | \$ 55,265  | \$ 52,263  | \$ 56,146  | \$ 66,108  | \$ 31,130  | 47.09%  | \$ 34,978   | \$ 70,000  | 5.89%   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| <b>FINANCE CONSULTING</b>     |  |            |            |            |            |            |            |         |             |            |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41550-309                 | FINANCE SOFTWARE                       | \$ 1,070   | \$ 1,177   | \$ 7,725   | \$ 7,127   | \$ 11,221  | \$ -       | 0.00%   | \$ 11,221   | \$ 15,000  | A Tyler Tech annual fees plus Planit software   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41550-301                 | FINANCIAL CONSULTANT                   | \$ 24,939  | \$ 46,642  | \$ 19,782  | \$ 37,470  | \$ 6,000   | \$ 13,506  | 225.10% | \$ (7,506)  | \$ 20,000  | A Gary Groen (40% of 20,000); financial Management Plan, etc.   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
| 101-41550-301                 | AUDITING                               | \$ -       | \$ -       | \$ 1,745   | \$ 14,505  | \$ 11,360  | \$ 10,000  | 88.03%  | \$ 1,360    | \$ 12,500  | A BerganKDV (40% of \$31,250 - FY2024 audit costs).   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |
|                               | <b>TOTAL</b>                           | \$ 26,009  | \$ 47,819  | \$ 29,252  | \$ 59,102  | \$ 28,581  | \$ 23,506  | 82.24%  | \$ 5,075    | \$ 47,500  | 66.19%  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |        |        |        |        |          |           |             |           |        |       |  |  |                |  |

**City of Osseo**  
**General Fund Expenditures Budget Worksheet**  
**For the Year 2025**

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

| ACCT                       | ACCOUNT       | DESCRIPTION  | 2020             | 2021             | 2022              | 2023              | 2024              |                  |               |                  | 2025 Projected    |  |
|----------------------------|---------------|--|------------------|------------------|-------------------|-------------------|-------------------|------------------|---------------|------------------|-------------------|--|
|                            |               |  | Actual           | Actual           | Actual            | Actual            | Budgeted          | 6/30/2024        | % of Budget   | Remaining        | Amount            | Notes  |
| <b>PLANNING AND ZONING</b> |               |  |                  |                  |                   |                   |                   |                  |               |                  |                   |  |
| 69                         | 101-41650-101 | FULL TIME WAGES                                    | \$ 42,570        | \$ 68,320        | \$ 75,767         | \$ 80,356         | \$ 78,624         | \$ 39,546        | 50.30%        | \$ 39,078        | \$ -              | Variable merit increase plus 2.2% COLA   |
| 70                         | 101-41650-106 | PART TIME WAGES                                    | \$ -             | \$ 900           | \$ 1,395          | \$ 720            | \$ 1,260          | \$ -             | 0.00%         | \$ 1,260         | \$ 1,260          | Planning Commission meeting stipends   |
| 71                         | 101-41650-124 | PERA CONTRIBUTION                                  | \$ 3,205         | \$ 5,124         | \$ 5,683          | \$ 5,239          | \$ 6,034          | \$ 2,961         | 49.07%        | \$ 3,073         | \$ -              | 7.5% wages   |
| 72                         | 101-41650-125 | EMPLOYER FICA/MEDICARE CONTRIBUTION                | \$ 3,366         | \$ 5,251         | \$ 5,857          | \$ 6,086          | \$ 6,111          | \$ 3,138         | 51.35%        | \$ 2,973         | \$ 96             | 7.65% of wages (6.2% for FICA and 1.45% for Medicare)  |
| 73                         | 101-41650-130 | MED/DEN/LIFE/LTD INSURANCE                         | \$ 2,182         | \$ 7,102         | \$ 8,565          | \$ 10,731         | \$ 12,120         | \$ 8,172         | 67.43%        | \$ 3,948         | \$ 13,721         | Estimated medical and dental insurance for employees   |
| 74                         | 101-41650-135 | CELL/TRAVEL/INSURANCE ALLOW                        | \$ 1,615         | \$ -             | \$ -              | \$ 250            | \$ -              | \$ -             | 0.00%         | \$ -             | \$ -              |  |
| 75                         | 101-41650-139 | WORK COMP INSURANCE                                | \$ 436           | \$ 459           | \$ 393            | \$ 354            | \$ 389            | \$ -             | 0.00%         | \$ 389           | \$ 400            | LMCIT recommended to budget for a 10% increase   |
| 76                         | 101-41650-140 | UNEMPLOYMENT                                       | \$ -             | \$ -             | \$ -              | \$ -              | \$ -              | \$ -             | 0.00%         | \$ -             | \$ -              | None expected  |
| 77                         | 101-41650-211 | OPERATIONS/SUPPLIES                                | \$ 99            | \$ (334)         | \$ -              | \$ 967            | \$ 100            | \$ -             | 0.00%         | \$ 100           | \$ 100            | Maps and other City Planning supplies  |
| 78                         | 101-41650-255 | DUES/MEMBERSHIPS                                   | \$ -             | \$ -             | \$ -              | \$ 50             | \$ 250            | \$ 320           | 128.00%       | \$ (70)          | \$ 250            | American Planning Association membership   |
| 79                         | 101-41650-260 | EDUCATION/MEETINGS/TRAVEL                          | \$ (173)         | \$ -             | \$ -              | \$ 736            | \$ 1,000          | \$ 350           | 35.00%        | \$ 650           | \$ 500            | American Planning Association conference   |
| 80                         | 101-41650-303 | ENGINEERING  | \$ 23,118        | \$ 6,811         | \$ 669            | \$ 11,663         | \$ 2,000          | \$ 180           | 9.00%         | \$ 1,820         | \$ 1,500          | A Geographic Information System from WSB (50% - other goes to water/sewer)   |
| 81                         | 101-41650-307 | RECORDING SERVICE                                  | \$ 1,230         | \$ 1,283         | \$ 960            | \$ 795            | \$ 1,200          | \$ 334           | 27.83%        | \$ 866           | \$ 1,200          | Minutes for Planning Commission and Parks & Rec meetings   |
| 82                         | 101-41650-310 | OTHER PROFESSIONAL SERVICES                        | \$ 20            | \$ -             | \$ 2,550          | \$ 2,315          | \$ 2,000          | \$ -             | 0.00%         | \$ 2,000         | \$ 5,000          | WSB and Legal costs for Comp Plan ordinance amendments   |
| 83                         | 101-41650-351 | PRINTING/PUBLISHING                                | \$ 89            | \$ 159           | \$ 850            | \$ 477            | \$ 750            | \$ 235           | 31.33%        | \$ 515           | \$ 3,000          | Publishing for Comp Plan Amendments  |
| 84                         |               | <b>TOTAL</b>                                       | <b>\$ 77,757</b> | <b>\$ 95,075</b> | <b>\$ 102,689</b> | <b>\$ 120,739</b> | <b>\$ 111,838</b> | <b>\$ 55,236</b> | <b>49.39%</b> | <b>\$ 56,602</b> | <b>\$ 25,028</b>  | <b>-77.62%</b>   |
| <b>CITY HALL CAMPUS</b>    |               |  |                  |                  |                   |                   |                   |                  |               |                  |                   |  |
| 87                         | 101-41700-211 | OPERATIONS   | \$ 3,064         | \$ 3,704         | \$ 4,994          | \$ 6,762          | \$ 5,000          | \$ 2,495         | 49.90%        | \$ 2,505         | \$ 6,000          | A Paper products and misc. supplies  |
| 88                         | 101-41700-222 | BLDG REPAIR/MAINTENANCE                            | \$ 14,211        | \$ 6,317         | \$ 18,935         | \$ 9,474          | \$ 13,000         | \$ 7,800         | 60.00%        | \$ 5,200         | \$ 15,000         | HVAC, rugs, parking lot, lighting, elevator license, small equipment, security                                       |
| 89                         | 101-41700-317 | CLEANING SERVICE                                   | \$ 10,519        | \$ 9,189         | \$ 9,689          | \$ 9,016          | \$ 9,000          | \$ 4,918         | 54.64%        | \$ 4,082         | \$ 10,000         | Tegrete Cleaning Solutions   |
| 90                         | 101-41700-321 | TELECOMMUNICATONS                                  | \$ 13,063        | \$ 12,058        | \$ 9,775          | \$ 16,060         | \$ 9,000          | \$ 7,572         | 84.13%        | \$ 1,428         | \$ 15,000         | Main line phones, internet   |
| 91                         | 101-41700-375 | PROPERTY/LIABILITY INSURANCE                       | \$ 34,959        | \$ 38,466        | \$ 39,589         | \$ 43,283         | \$ 50,573         | \$ 45,975        | 90.91%        | \$ 4,598         | \$ 47,500         | 10% increase of YTD charges  |
| 92                         | 101-41700-380 | ELECTRIC   | \$ 12,166        | \$ 13,250        | \$ 15,516         | \$ 15,536         | \$ 12,000         | \$ 4,132         | 34.43%        | \$ 7,868         | \$ 14,000         | City Hall electric   |
| 93                         | 101-41700-390 | GAS - HEATING                                      | \$ 4,681         | \$ 4,794         | \$ 7,448          | \$ 6,141          | \$ 7,500          | \$ 3,011         | 40.15%        | \$ 4,489         | \$ 8,500          | Gas heat for City Hall   |
| 94                         |               | <b>TOTAL</b>                                       | <b>\$ 92,663</b> | <b>\$ 87,778</b> | <b>\$ 105,946</b> | <b>\$ 106,272</b> | <b>\$ 106,073</b> | <b>\$ 75,903</b> | <b>71.56%</b> | <b>\$ 30,170</b> | <b>\$ 116,000</b> | <b>9.36%</b>   |
| <b>COMMUNITY CENTER</b>    |               |  |                  |                  |                   |                   |                   |                  |               |                  |                   |  |
| 97                         | 101-41800-106 | PART TIME WAGES                                    | \$ 660           | \$ 2,323         | \$ 3,156          | \$ 4,817          | \$ 5,200          | \$ 2,400         | 46.15%        | \$ 2,800         | \$ 6,000          | Weekend community center rental attendant (Increased to \$100/weekend for 2024)                                      |
| 98                         | 101-41800-124 | PERA   | \$ 50            | \$ 174           | \$ 223            | \$ 354            | \$ 390            | \$ 181           | 46.41%        | \$ 209           | \$ 450            | 7.5% wages   |
| 99                         | 101-41800-125 | EMPLOYER FICA/MEDICARE CONTRIBUTION                | \$ 50            | \$ 178           | \$ 252            | \$ 361            | \$ 398            | \$ 191           | 47.99%        | \$ 207           | \$ 459            | 7.65% of wages (6.2% for FICA and 1.45% for Medicare)  |
| 100                        | 101-41800-139 | WORK COMP  | \$ 80            | \$ 81            | \$ 70             | \$ 63             | \$ 70             | \$ -             | 0.00%         | \$ 70            | \$ 75             | LMCIT recommended to budget for a 10% increase   |
| 101                        | 101-41800-211 | OPERATIONS   | \$ 101           | \$ 190           | \$ 285            | \$ 813            | \$ 400            | \$ 568           | 142.00%       | \$ (168)         | \$ 750            | Paper products, lighting, cleaning supplies  |
| 102                        | 101-41800-221 | EQUIPMENT/REPAIRS MAINTENANCE                      | \$ 806           | \$ 806           | \$ 806            | \$ 856            | \$ 1,000          | \$ -             | 0.00%         | \$ 1,000         | \$ 1,000          | Partition or other kitchen repairs   |
| 103                        | 101-41800-317 | CLEANING SERVICE                                   | \$ 2,608         | \$ 3,569         | \$ 3,869          | \$ 4,438          | \$ 4,500          | \$ 3,013         | 66.96%        | \$ 1,487         | \$ 5,000          | 285/mo based on square footage   |
| 104                        | 101-41800-317 | CARPET CLEANING                                    | \$ -             | \$ -             | \$ -              | \$ -              | \$ 1,400          | \$ -             | 0.00%         | \$ 1,400         | \$ 1,750          | Carpet cleaning 4 times per year plus misc.  |
| 105                        | 101-41800-375 | PROPERTY/LIABILITY INSURANCE                       | \$ 575           | \$ -             | \$ -              | \$ -              | \$ 768            | \$ -             | 0.00%         | \$ 768           | \$ 825            | 5% budgeted increase   |
| 106                        | 101-41800-380 | ELECTRIC   | \$ 2,715         | \$ 2,909         | \$ 3,406          | \$ 3,411          | \$ 2,600          | \$ 1,192         | 45.85%        | \$ 1,408         | \$ 3,750          | Electric for Community Center  |
| 107                        | 101-41800-390 | GAS - HEATING                                      | \$ 1,028         | \$ 1,064         | \$ 1,635          | \$ 1,348          | \$ 1,750          | \$ 667           | 38.11%        | \$ 1,083         | \$ 1,750          | Heat for Community Center  |
| 108                        |               | <b>TOTAL</b>                                       | <b>\$ 8,673</b>  | <b>\$ 11,294</b> | <b>\$ 13,702</b>  | <b>\$ 16,461</b>  | <b>\$ 18,476</b>  | <b>\$ 8,212</b>  | <b>44.45%</b> | <b>\$ 10,264</b> | <b>\$ 21,809</b>  | <b>18.04%</b>  |
| <b>POLICE</b>              |               |  |                  |                  |                   |                   |                   |                  |               |                  |                   |  |
| 111                        | 101-41900-101 | FULL TIME WAGES - OFFICERS                         | \$ 647,869       | \$ 723,663       | \$ 704,217        | \$ 852,746        | \$ 977,623        | \$ 547,456       | 56.00%        | \$ 430,167       | \$ 1,392,668      | Per updated negotiated Police Union contract (2023-2025) - Includes 3 new FT positions in 2024 (Jan 1, Feb 1, Mar 1) |
| 112                        | 101-41900-101 | FULL TIME WAGES - NON OFFICERS                     | \$ -             | \$ -             | \$ -              | \$ -              | \$ 79,934         | \$ -             | 0.00%         | \$ 79,934        | \$ 85,530         | Variable merit increase plus 2.2% COLA   |
| 113                        | 101-41900-101 | SHIFT DIFFERENTIAL                                 | \$ -             | \$ -             | \$ -              | \$ -              | \$ 8,213          | \$ -             | 0.00%         | \$ 8,213         | \$ 8,213          | Shift differentetial \$0.75/hr, offset by Police services and Police Aid (TZD)                                       |
| 114                        | 101-41900-106 | PART TIME WAGES                                    | \$ 14,097        | \$ 27,755        | \$ 6,979          | \$ 16,872         | \$ 9,000          | \$ 19,342        | 214.91%       | \$ (10,342)      | \$ 9,000          | Part-time Police Officers (includes 2.2% COLA for 2024)  |
| 115                        | 101-41900-124 | PEPFF CONTRIBUTION (OFFICERS)                      | \$ 109,816       | \$ 117,182       | \$ 108,790        | \$ 131,036        | \$ 204,385        | \$ 95,668        | 46.81%        | \$ 108,717       | \$ 235,883        | 17.7% Officer wages  |
| 116                        | 101-41900-124 | PERA CONTRIBUTION (NON OFFICERS)                   | \$ -             | \$ -             | \$ -              | \$ -              | \$ -              | \$ -             | #DIV/0!       | \$ -             | \$ 6,977          | 7.5% non-Officer wages   |
| 117                        | 101-41900-125 | EMPLOYER FICA CONTRIBUTION (OFFICERS)              | \$ 11,642        | \$ 15,205        | \$ 14,417         | \$ 17,195         | \$ 22,388         | \$ 15,069        | 67.31%        | \$ 7,319         | \$ 22,807         | 1.45% wages (Medicare only, FICA exempt)   |
| 118                        | 101-41900-125 | EMPLOYER FICA/MEDICARE CONTRIBUTION (NON OFFICERS) | \$ -             | \$ -             | \$ -              | \$ -              | \$ -              | \$ -             | #DIV/0!       | \$ -             | \$ 7,117          | 7.65% of wages (6.2% for FICA and 1.45% for Medicare)  |
| 119                        | 101-41900-130 | MED/DEN/LIFE/LTD/STD INSURANCE                     | \$ 84,810        | \$ 82,244        | \$ 90,380         | \$ 95,397         | \$ 148,444        | \$ 70,810        | 47.70%        | \$ 77,634        | \$ 317,185        | Estimated medical & dental insurance for employees (includes single, family and retiree health insurance costs)      |
| 120                        | 101-41900-135 | BENEFIT ALLOWANCE                                  | \$ 8,513         | \$ 7,984         | \$ 5,311          | \$ 28,075         | \$ 112,600        | \$ 22,708        | 20.17%        | \$ 89,892        | \$ 112,753        | Allowences for Officers (Insurance opt-out, Hiring bonus, retention bonus, Officer wellness costs)                   |
| 121                        | 101-41900-139 | WORK COMP INSURANCE                                | \$ 30,464        | \$ 40,359        | \$ 42,869         | \$ 41,799         | \$ 45,978         | \$ 40,242        | 87.52%        | \$ 5,736         | \$ 46,000         | LMCIT recommended to budget for a 10% increase   |
| 122                        | 101-41900-201 | OFFICE EXPENSES                                    | \$ 2,253         | \$ 1,014         | \$ 1,100          | \$ 4,325          | \$ 5,000          | \$ 1,853         | 37.06%        | \$ 3,147         | \$ 6,000          | Office expenses and logo gear (additional FT employees)  |
| 123                        | 101-41900-202 | RECOGNITION/AWARDS                                 | \$ -             | \$ -             | \$ -              | \$ 671            | \$ 250            | \$ 147           | 58.80%        | \$ 103           | \$ 300            | Awards for Officers or public  |
| 124                        | 101-41900-211 | OPERATING SUPPLIES                                 | \$ 5,645         | \$ 4,703         | \$ 3,006          | \$ 9,058          | \$ 6,000          | \$ 1,247         | 20.78%        | \$ 4,753         | \$ 9,000          | Expenses outside the office (additional FT employees)  |
| 125                        | 101-41900-213 | OFFICER EQUIPMENT/GEAR                             | \$ 5,889         | \$ 3,926         | \$ 6,817          | \$ 8,446          | \$ 9,000          | \$ 9,937         | 110.41%       | \$ (937)         | \$ 15,000         | Chief, Lt. and part time uniforms, vests, bike program (additional FT employees) ammo                                |

**City of Osseo**  
**General Fund Expenditures Budget Worksheet**  
**For the Year 2025**

| Account | Description  | 2020                | 2021                | 2022                | 2023                | 2024                |                   |               | 2025 Projected    |                     |  |
|---------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------|-------------------|---------------------|--|
|         |  | Actual              | Actual              | Actual              | Actual              | Budgeted            | 6/30/2024         | % of Budget   | Remaining         | Amount              | Notes  |
| 126     | 101-41900-216 SQUAD FUEL                                 | \$ 11,263           | \$ 18,146           | \$ 17,058           | \$ 17,985           | \$ 19,000           | \$ 7,593          | 39.96%        | \$ 11,407         | \$ 20,000           | Fuel costs for all squads  |
| 127     | 101-41900-217 SQUAD REPAIRS/MAINTENANCE                  | \$ 5,393            | \$ 4,028            | \$ 4,627            | \$ 8,672            | \$ 5,000            | \$ 6,530          | 130.60%       | \$ (1,530)        | \$ 7,000            | Misc repair for squads (non-insurance related repairs)   |
| 128     | 101-41900-218 UNIFORM ALLOWANCE                          | \$ 10,843           | \$ 6,611            | \$ 6,298            | \$ 12,121           | \$ 9,000            | \$ 5,555          | 61.72%        | \$ 3,445          | \$ 11,000           | Per Police contract (1000 per Officer) (additional FT employees)   |
| 129     | 101-41900-220 COMMUNICATION RADIO                        | \$ 16,400           | \$ 18,359           | \$ 19,123           | \$ 20,292           | \$ 33,000           | \$ 8,956          | 27.14%        | \$ 24,044         | \$ 35,000           | Hennepin County (will have new monthly amount) (additional FT employees)                                   |
| 130     | 101-41900-255 DUES/MEMBERSHIPS                           | \$ 2,848            | \$ 5,092            | \$ 8,150            | \$ 9,602            | \$ 12,000           | \$ 6,686          | 55.72%        | \$ 5,314          | \$ 15,000           | Chiefs membership, POST certifications, includes Tip 411 service, Peer support                             |
| 131     | 101-41900-260 REGISTRATION/TRAINING/TRAVEL               | \$ 8,308            | \$ 11,748           | \$ 7,061            | \$ 22,018           | \$ 28,000           | \$ 18,916         | 67.56%        | \$ 9,084          | \$ 35,000           | Intervention training and continuing education (additional FT employees)                                   |
| 132     | 101-41900-307 RECORDING SERVICES/LETG Records Management | \$ 515              | \$ -                | \$ -                | \$ 117              | \$ 250              | \$ 1,298          | 519.20%       | \$ (1,048)        | \$ 250              | PSAC minutes (split with Fire Dept)  |
| 133     | 101-41900-309 IT - G-TAC CAMERA SYSTEM                   | \$ 9,534            | \$ 23,297           | \$ 3,263            | \$ 27,560           | \$ 20,000           | \$ 8,299          | 41.50%        | \$ 11,701         | \$ 25,000           | Squad camera annual costs/LETG Records Management Software   |
| 134     | 101-41900-310 OTHER PROFESSIONAL SERVICES                | \$ 1,658            | \$ 1,171            | \$ 2,419            | \$ 901              | \$ 5,000            | \$ 2,074          | 41.48%        | \$ 2,926          | \$ 5,000            | Grant writing, towing contract, body camera audit (per State Statute) - every 3 yrs                        |
| 135     | 101-41900-314 PAWN TRANSACTION CONSORTIUM                | \$ 250              | \$ 250              | \$ 250              | \$ -                | \$ 500              | \$ -              | 0.00%         | \$ 500            | \$ 500              | Offset through Pawn Licensing revenue  |
| 136     | 101-41900-316 INCARCERATION SERVICES                     | \$ 5,118            | \$ 7,539            | \$ 3,504            | \$ 2,940            | \$ 6,000            | \$ 610            | 10.17%        | \$ 5,390          | \$ 6,000            | Hennepin County corrections, Hennepin County Sheriff (additional FT employees)                             |
| 137     | 101-41900-317 CLEANING SERVICE                           | \$ 300              | \$ 300              | \$ 300              | \$ -                | \$ 400              | \$ -              | 0.00%         | \$ 400            | \$ 400              | Additional Police Department or squad only cleaning  |
| 138     | 101-41900-321 TELECOMMUNICATIONS                         | \$ 6,402            | \$ 7,305            | \$ 7,837            | \$ 15,980           | \$ 11,000           | \$ 5,145          | 46.77%        | \$ 5,855          | \$ 13,000           | Cell phones for all Officers (includes additional phone for new positions)                                 |
| 139     | 101-41900-355 PERSONNEL/RECRUITMENT                      | \$ 60               | \$ 1,591            | \$ 2,388            | \$ 10,957           | \$ 6,000            | \$ 3,756          | 62.60%        | \$ 2,244          | \$ 6,000            | Recruitment of PT Officers (if needed) including backgrounds for new hires                                 |
| 140     | 101-41900-376 SQUAD INSURANCE                            | \$ 4,720            | \$ 7,609            | \$ 9,310            | \$ 6,328            | \$ 6,644            | \$ 6,328          | 95.24%        | \$ 316            | \$ 6,644            | 5% increase of YTD amount  |
| 141     | 101-41900-401 POLICE RESERVES                            | \$ 206              | \$ 223              | \$ 275              | \$ 137              | \$ 800              | \$ -              | 0.00%         | \$ 800            | \$ 800              | Police Reserve Program   |
| 142     | 101-41900-402 EMERGENCY PREPAREDNESS                     | \$ 670              | \$ 672              | \$ 1,271            | \$ 111              | \$ 1,400            | \$ 1,063          | 75.93%        | \$ 337            | \$ 1,800            | Emergency sirens (electricity and maintenance)   |
| 143     | 101-41900-403 CHAPLIN PROGRAM                            | \$ -                | \$ -                | \$ 60               | \$ -                | \$ 300              | \$ -              | 0.00%         | \$ 300            | \$ 300              | Chaplin program costs  |
| 144     | 101-41900-404 NIGHT TO UNITE                             | \$ 235              | \$ 93               | \$ 8,243            | \$ 7,574            | \$ -                | \$ 49             | 0.00%         | \$ (49)           | \$ 10,000           | Moved to Community Fund in 2021  |
| 145     | 101-41900-410 LEASES/RENTALS                             | \$ 972              | \$ 1,588            | \$ 1,270            | \$ 1,366            | \$ 2,000            | \$ 664            | 33.20%        | \$ 1,336          | \$ 2,000            | Copier (114/mo), water cooler (53.45/mo)   |
| 146     | 101-41900-450 REIMBURSEMENT/DEDUCTIBLE                   | \$ -                | \$ -                | \$ -                | \$ 513              | \$ -                | \$ -              | #DIV/0!       | \$ -              | \$ -                | Insurance deductible, damage awards  |
| 147     | 101-41900- FENCE CONSORTIUM                              | \$ -                | \$ -                | \$ -                | \$ 6,696            | \$ 6,006            | \$ 6,006          | 0.00%         | \$ -              | \$ 6,483            | Annual cost for new fence consortium group   |
| 148     | 101-41900- COMMUNITY SERVICE OFFICER                     | \$ -                | \$ -                | \$ -                | \$ -                | \$ 2,000            | \$ -              | 0.00%         | \$ 2,000          | \$ 1,000            | Costs for PT CSO position (equipment, etc)   |
| 149     | <b>TOTAL</b>   | <b>\$ 1,006,693</b> | <b>\$ 1,139,657</b> | <b>\$ 1,086,593</b> | <b>\$ 1,377,490</b> | <b>\$ 1,803,115</b> | <b>\$ 914,007</b> | <b>50.69%</b> | <b>\$ 889,108</b> | <b>\$ 2,482,610</b> | <b>37.68%</b>  |
| 151     | <b>FIRE</b>  |                     |                     |                     |                     |                     |                   |               |                   |                     |  |
| 152     | 101-41920-106 FULL TIME & PART TIME WAGES                | \$ 74,289           | \$ 73,393           | \$ 99,307           | \$ 138,666          | \$ 176,899          | \$ 17,758         | 10.04%        | \$ 159,141        | \$ 225,638          | Fire Chiefs, Inspectors, On-call, Duty Crews, Public Services Assistant plus COLA                          |
| 153     | 101-41920-xxx PERA CONTRIBUTION                          | \$ -                | \$ -                | \$ -                | \$ -                | \$ 2,365            | \$ -              | 0.00%         | \$ 2,365          | \$ 7,952            | 7.5% of Full Time wages  |
| 154     | 101-41920-123 FIRE RELIEF CONTRIBUTION                   | \$ 20,724           | \$ 22,727           | \$ 24,281           | \$ 32,515           | \$ 30,070           | \$ -              | 0.00%         | \$ 30,070         | \$ 31,541           | To OFDRA - Offset by Revenue amount (comes in October) - Includes voluntary 10k contribution in 2024       |
| 155     | 101-41920-125 EMPLOYER FICA/MEDICARE CONTRIBUTION        | \$ 5,734            | \$ 5,657            | \$ 7,645            | \$ 10,612           | \$ 13,548           | \$ 1,421          | 10.49%        | \$ 12,127         | \$ 17,276           | 7.65% of wages (6.2% for FICA and 1.45% for Medicare)  |
| 156     | 101-41920-xxx MED/DEN/LIFE/LTD INSURANCE                 | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%         | \$ -              | \$ -                | Estimated medical and dental insurance for employees (Full Time only)                                      |
| 157     | 101-41920-135 CELL/TRAVEL/INS ALLOWANCE                  | \$ 650              | \$ 550              | \$ 625              | \$ 575              | \$ 7,773            | \$ 300            | 3.86%         | \$ 7,473          | \$ 18,375           | Fire Chief cell phone  |
| 158     | 101-41920-139 WORK COMP INSURANCE                        | \$ 4,296            | \$ 5,473            | \$ 5,542            | \$ 5,362            | \$ 5,898            | \$ 1,367          | 23.18%        | \$ 4,531          | \$ 6,500            | Determined by population (changes in 2024 budget)  |
| 159     | 101-41920-140 UNEMPLOYMENT                               | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ 441            | 0.00%         | \$ (441)          | \$ -                | Firefighters no longer on payroll that qualify for unemployment  |
| 160     | 101-41920-211 OPERATING SUPPLIES                         | \$ 2,180            | \$ 5,894            | \$ 3,264            | \$ 1,749            | \$ 3,000            | \$ 1,114          | 37.13%        | \$ 1,886          | \$ 3,000            | Office, safety, manuals, small equipment   |
| 161     | 101-41920-216 FUEL                                       | \$ 1,358            | \$ 1,700            | \$ 2,530            | \$ 1,282            | \$ 2,000            | \$ 822            | 41.10%        | \$ 1,178          | \$ 3,000            | Fuel for fire department vehicles  |
| 162     | 101-41920-217 VEHICLE REPAIR/MAINTENANCE                 | \$ 3,984            | \$ 7,761            | \$ 9,726            | \$ 8,142            | \$ 10,000           | \$ 7,571          | 75.71%        | \$ 2,429          | \$ 10,000           | Anything with 4 wheels, Dept of Transportation vehicle safety inspections                                  |
| 163     | 101-41920-218 UNIFORMS/GEAR                              | \$ 3,482            | \$ 925              | \$ 2,849            | \$ 10,830           | \$ 5,000            | \$ 6,414          | 128.28%       | \$ (1,414)        | \$ 5,000            | Bunker gear replacements moved to Equipment CIP  |
| 164     | 101-41920-220 RADIO COMMUNICATIONS                       | \$ 7,845            | \$ 8,266            | \$ 7,162            | \$ 8,567            | \$ 9,475            | \$ 3,604          | 38.04%        | \$ 5,871          | \$ 30,000           | Hennepin County information technology (716/mo)  |
| 165     | 101-41920-221 EQUIP REPAIR/MAINTENANCE                   | \$ 5,550            | \$ 5,054            | \$ 5,077            | \$ 10,881           | \$ 7,500            | \$ 3,065          | 40.87%        | \$ 4,435          | \$ 7,500            | Anything without 4 wheels  |
| 166     | 101-41920-255 DUES/MEMBERSHIPS                           | \$ 435              | \$ 435              | \$ 810              | \$ 937              | \$ 800              | \$ 150            | 18.75%        | \$ 650            | \$ 1,000            | MN State Chiefs, MN State Fire Depts, Hennepin County Depts, National Fire Protections                     |
| 167     | 101-41920-260 EDUCATION/MEETINGS/TRAVEL                  | \$ 1,752            | \$ 510              | \$ 1,095            | \$ 215              | \$ 3,500            | \$ -              | 0.00%         | \$ 3,500          | \$ 3,500            | Training and certifications, Chiefs conference   |
| 168     | 101-41920-261 EDUCATION - STATE AIDED                    | \$ 16,779           | \$ 9,335            | \$ 12,780           | \$ 10,835           | \$ 16,000           | \$ -              | 0.00%         | \$ 16,000         | \$ 16,000           | State Aid supplemented (award per year in July - est based on current year) - Offsetting in Revenue budget |
| 169     | 101-41920-307 RECORDING SERVICE                          | \$ 295              | \$ -                | \$ 132              | \$ 117              | \$ 250              | \$ 246            | 98.40%        | \$ 4              | \$ 350              | PSAC meeting minutes (split with Police Dept)  |
| 170     | 101-41920-309 SOFTWARE                                   | \$ 877              | \$ 746              | \$ 1,156            | \$ 1,841            | \$ 2,400            | \$ 276            | 11.50%        | \$ 2,124          | \$ 7,500            | Rescue Hub, Dropbox  |
| 171     | 101-41920-310 OTHER PROFESSIONAL SERVICES                | \$ 2,400            | \$ -                | \$ 7,205            | \$ 3,909            | \$ 2,500            | \$ -              | 0.00%         | \$ 2,500          | \$ 3,000            | Actuarial for OFDRA (Van Iwaarden)   |
| 172     | 101-41920-312 COMMUNITY EDUCATION                        | \$ -                | \$ (3,837)          | \$ -                | \$ 2,912            | \$ 300              | \$ -              | 0.00%         | \$ 300            | \$ 3,000            | Community education supplies   |
| 173     | 101-41920-355 PERSONNEL/RECRUITMENT                      | \$ -                | \$ 2,174            | \$ 1,170            | \$ 4,356            | \$ 5,000            | \$ 1,781          | 35.62%        | \$ 3,219          | \$ 5,000            | Recruitment of FD members (if needed)  |
| 174     | 101-41920-376 VEHICLE INSURANCE                          | \$ 1,477            | \$ 1,139            | \$ 1,488            | \$ 1,289            | \$ 1,353            | \$ 1,289          | 95.27%        | \$ 64             | \$ 1,500            | 5% increase of YTD   |
| 175     | <b>TOTAL</b>   | <b>\$ 154,107</b>   | <b>\$ 147,902</b>   | <b>\$ 193,844</b>   | <b>\$ 255,592</b>   | <b>\$ 305,631</b>   | <b>\$ 47,619</b>  | <b>15.58%</b> | <b>\$ 258,012</b> | <b>\$ 406,632</b>   | <b>33.05%</b>  |
| 177     | <b>INSPECTIONS</b>                                       |                     |                     |                     |                     |                     |                   |               |                   |                     |  |
| 178     | 101-41940-305 BUILDING INSPECTIONS                       | \$ 32,817           | \$ 8,344            | \$ 44,346           | \$ 25,915           | \$ 30,400           | \$ 8,468          | 27.86%        | \$ 21,932         | \$ 30,400           | 32% of Revenue received  |
| 179     | 101-41940-305 ELECTRICAL INSPECTIONS                     | \$ -                | \$ -                | \$ -                | \$ -                | \$ 7,200            | \$ -              | 0.00%         | \$ 7,200          | \$ 7,200            | 80% of Revenue received (Sloth Inspections)  |
| 180     | 101-41940-300 MERCHANT FEES                              | \$ 2,547            | \$ -                | \$ -                | \$ -                | \$ -                | \$ -              | 0.00%         | \$ -              | \$ -                | A Removed, fees now pass through to user   |
| 181     | <b>TOTAL</b>   | <b>\$ 35,364</b>    | <b>\$ 8,344</b>     | <b>\$ 44,346</b>    | <b>\$ 25,915</b>    | <b>\$ 37,600</b>    | <b>\$ 8,468</b>   | <b>22.52%</b> | <b>\$ 29,132</b>  | <b>\$ 37,600</b>    | <b>0.00%</b>   |
| 183     | <b>STREETS AND ALLEYS (40% ALLOCATION)</b>               |                     |                     |                     |                     |                     |                   |               |                   |                     |  |
| 184     | 101-42000-101 FULL TIME WAGES                            | \$ 77,595           | \$ 85,305           | \$ 98,090           | \$ 113,274          | \$ 111,874          | \$ 58,058         | 51.90%        | \$ 53,816         | \$ 117,687          | A Variable merit increase plus 2.2% COLA (60% of wages allocated to enterprise funds)                      |



**City of Osseo**  
**General Fund Expenditures Budget Worksheet**  
**For the Year 2025**

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

| 2020 | 2021                          | 2022                                 | 2023              | 2024              |                   |                   | 2025 Projected    |                   |               |                   |                   |   |
|------|-------------------------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|---|
|      |                               |                                      |                   | Budgeted          | 6/30/2024         | % of Budget       | Remaining         | Amount            | Notes         |                   |                   |   |
| 185  | 101-42000-106                 | PART TIME WAGES                      | \$ 1,258          | \$ 313            | \$ 7,790          | \$ 8,482          | \$ 12,480         | \$ 7,609          | 60.97%        | \$ 4,871          | \$ 15,000         | A New PT on-call position (30 hrs/wk, 40 wks/yr) - Streets only   |
| 186  | 101-42000-124                 | PERA CONTRIBUTION                    | \$ 5,747          | \$ 6,487          | \$ 7,165          | \$ 7,920          | \$ 8,585          | \$ 4,738          | 55.19%        | \$ 3,847          | \$ 8,905          | A 7.5% wages  |
| 187  | 101-42000-125                 | EMPLOYER FICA/MEDICARE CONTRIBUTION  | \$ 5,998          | \$ 6,897          | \$ 7,762          | \$ 9,041          | \$ 8,925          | \$ 5,417          | 60.69%        | \$ 3,508          | \$ 9,083          | A 7.65% of wages (6.2% for FICA and 1.45% for Medicare)   |
| 188  | 101-42000-130                 | MED/DEN/LIFE/LTD INSURANCE           | \$ 8,333          | \$ 13,636         | \$ 11,703         | \$ 1,212          | \$ 4,848          | \$ 4,002          | 82.55%        | \$ 846            | \$ 22,098         | A Estimated medical and dental insurance for employees  |
| 189  | 101-42000-135                 | CELL/TRAVEL/INS ALLOWANCE            | \$ 1,606          | \$ 1,628          | \$ 1,745          | \$ 6,590          | \$ 4,800          | \$ 4,030          | 83.96%        | \$ 770            | \$ 1,040          | A Allowances for PW employees   |
| 190  | 101-42000-139                 | WORK COMP INSURANCE                  | \$ 3,623          | \$ 2,915          | \$ 4,950          | \$ 6,609          | \$ 10,567         | \$ 2,755          | 26.07%        | \$ 7,812          | \$ 7,500          | A LMCIT recommended to budget for a 10% increase  |
| 191  | 101-42000-140                 | UNEMPLOYMENT                         | \$ 142            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | 0.00%         | \$ -              | \$ -              | None expected   |
| 192  | 101-42000-211                 | OPERATIONS                           | \$ 2,623          | \$ 2,904          | \$ 2,359          | \$ 1,356          | \$ 1,500          | \$ 1,580          | 105.33%       | \$ (80)           | \$ 2,500          | A Shop, office, small equipment, safety   |
| 193  | 101-42000-216                 | FUEL                                 | \$ 2,867          | \$ 5,025          | \$ 5,275          | \$ 5,409          | \$ 7,500          | \$ 3,241          | 43.21%        | \$ 4,259          | \$ 7,500          | A Fuel for PW vehicles  |
| 194  | 101-42000-217                 | VEHICLE REPAIR/MAINTENANCE           | \$ 1,145          | \$ 570            | \$ 1,559          | \$ 3,416          | \$ 1,500          | \$ 528            | 35.20%        | \$ 972            | \$ 1,500          | A Anything with 4 wheels  |
| 195  | 101-42000-218                 | UNIFORMS/PROTECTIVE GEAR             | \$ 706            | \$ 660            | \$ 774            | \$ 714            | \$ 1,000          | \$ 1,375          | 137.50%       | \$ (375)          | \$ 1,500          | A Steel toe boots, uniforms, hard hats, gloves, ect.  |
| 196  | 101-42000-221                 | EQUIP REPAIR/MAINTENANCE             | \$ 272            | \$ 618            | \$ 1,314          | \$ 1,386          | \$ 500            | \$ 1,492          | 298.40%       | \$ (992)          | \$ 1,500          | A Anything without 4 wheels   |
| 197  | 101-42000-222                 | BUILDING REPAIR/MAINTENANCE          | \$ 3,181          | \$ 624            | \$ 251            | \$ 149            | \$ 2,000          | \$ 373            | 18.65%        | \$ 1,627          | \$ 2,000          | A Misc repair for PW building   |
| 198  | 101-42000-224                 | STREET MAINTENANCE/SIGNAGE           | \$ 4,888          | \$ 6,413          | \$ 2,179          | \$ 24,367         | \$ 3,000          | \$ 1,892          | 63.07%        | \$ 1,108          | \$ 4,000          | A Traffic sign replacement and traffic management (barricades, cones, etc)  |
| 199  | 101-42000-226                 | TRAFFIC SIGNALS/STREET LIGHTING      | \$ 25,307         | \$ 23,668         | \$ 28,446         | \$ 28,125         | \$ 24,000         | \$ 7,943          | 33.10%        | \$ 16,057         | \$ 26,000         | A Cost for traffic signal and all street lights   |
| 200  | 101-42000-250                 | SNOW MANAGEMENT                      | \$ 40,523         | \$ 14,273         | \$ 46,059         | \$ 56,987         | \$ 40,000         | \$ 1,646          | 4.12%         | \$ 38,354         | \$ 45,000         | A Snow management funds (hauling costs, salt, sand, etc)  |
| 201  | 101-42000-260                 | EDUCATION/MEETINGS/TRAVEL            | \$ 950            | \$ 75             | \$ 123            | \$ 300            | \$ 500            | \$ -              | 0.00%         | \$ 500            | \$ 1,000          | A Annual expos and conferences for PW members   |
| 202  | 101-42000-310                 | OTHER PROFESSIONAL SVCS              | \$ 200            | \$ 56             | \$ 699            | \$ 270            | \$ 500            | \$ 250            | 50.00%        | \$ 250            | \$ 1,500          | A Misc. Engineering   |
| 203  | 101-42000-321                 | TELECOMMUNICATIONS                   | \$ 2,238          | \$ 2,407          | \$ 2,108          | \$ 2,284          | \$ 2,500          | \$ 702            | 28.08%        | \$ 1,798          | \$ 2,500          | A Cell phones and other communications  |
| 204  | 101-42000-355                 | PERSONNEL/RECRUITMENT                | \$ 228            | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              | 0.00%         | \$ -              | \$ -              | A Cost to recruit PW members (if needed)  |
| 205  | 101-42000-375                 | PROPERTY/LIABILITY INSURANCE         | \$ 2,705          | \$ 2,769          | \$ 1,148          | \$ 1,500          | \$ 3,358          | \$ 3,394          | 101.07%       | \$ (36)           | \$ 2,000          | A 5% budgeted increase  |
| 206  | 101-42000-376                 | AUTO INSURANCE                       | \$ 1,016          | \$ 993            | \$ 1,436          | \$ 1,894          | \$ 3,564          | \$ -              | 0.00%         | \$ 3,564          | \$ 2,000          | A 5% budgeted increase  |
| 207  | 101-42000-380                 | ELECTRIC                             | \$ 1,630          | \$ 3,869          | \$ 2,146          | \$ 2,379          | \$ 2,200          | \$ 1,013          | 46.05%        | \$ 1,187          | \$ 2,500          | A Electric costs for PW building  |
| 208  | 101-42000-384                 | WASTE REMOVAL                        | \$ -              | \$ -              | \$ 1,260          | \$ 3,055          | \$ 2,500          | \$ 584            | 23.36%        | \$ 1,916          | \$ 2,500          | A Waste removal at PW building  |
| 209  | 101-42000-390                 | GAS - HEATING                        | \$ 952            | \$ 1,171          | \$ 1,146          | \$ 1,643          | \$ 1,500          | \$ 1,036          | 69.07%        | \$ 464            | \$ 1,500          | A Gas heat for PW building  |
| 210  | 101-42000-410                 | LEASES AND RENTALS                   | \$ 354            | \$ -              | \$ 29             | \$ 434            | \$ 900            | \$ 468            | 52.00%        | \$ 432            | \$ 9,000          | A Copier/fax machine (75/mo)  |
| 211  |                               | <b>TOTAL</b>                         | <b>\$ 196,087</b> | <b>\$ 183,276</b> | <b>\$ 237,516</b> | <b>\$ 288,796</b> | <b>\$ 260,601</b> | <b>\$ 114,126</b> | <b>43.79%</b> | <b>\$ 146,475</b> | <b>\$ 297,312</b> | <b>14.09%</b>   |
| 213  | <b>RECREATION</b>             |                                      |                   |                   |                   |                   |                   |                   |               |                   |                   |   |
| 214  | 101-42300-106                 | PART TIME WAGES - ADULT PROGRAM      | \$ 1,319          | \$ 283            | \$ -              | \$ -              | \$ 3,000          | \$ -              | 0.00%         | \$ 3,000          | \$ 3,500          | A PT Adult Fitness Coordinator  |
| 215  | 101-42300-125                 | EMPLOYER FICA/MEDICARE CONTRIBUTION  | \$ 101            | \$ 22             | \$ -              | \$ -              | \$ 230            | \$ -              | 0.00%         | \$ 230            | \$ 268            | A 7.65% of wages (6.2% for FICA and 1.45% for Medicare)   |
| 216  | 101-42300-139                 | WORK COMP INSURANCE                  | \$ 97             | \$ (104)          | \$ (57)           | \$ 63             | \$ 69             | \$ -              | 0.00%         | \$ 69             | \$ 75             | A LMCIT recommended to budget for a 10% increase  |
| 217  | 101-42300-312                 | ADULT PROGRAMMING                    | \$ 3,604          | \$ 5,947          | \$ 8,332          | \$ 7,611          | \$ 7,000          | \$ 3,241          | 46.30%        | \$ 3,759          | \$ 7,500          | A Yoga, Jazzercise, Step to It  |
| 218  | 101-42301-312                 | YOUTH PROGRAMMING                    | \$ 72             | \$ 18,375         | \$ 9,700          | \$ 4,273          | \$ 13,000         | \$ 176            | 1.35%         | \$ 12,824         | \$ 13,000         | A All youth programming (youth & teen)  |
| 219  | 101-42302-106                 | PART TIME WAGES - SENIOR COORDINATOR | \$ 1,910          | \$ 4,618          | \$ 8,767          | \$ 10,124         | \$ 7,000          | \$ 4,664          | 66.63%        | \$ 2,336          | \$ 7,500          | A Senior Center Coordinator position wages  |
| 220  | 101-42302-124                 | PERA CONTRIBUTION                    | \$ 143            | \$ 346            | \$ 532            | \$ 551            | \$ 525            | \$ 266            | 50.67%        | \$ 259            | \$ 563            | A 7.5% wages  |
| 221  | 101-42302-125                 | EMPLOYER FICA/MEDICARE CONTRIBUTION  | \$ 147            | \$ 353            | \$ 671            | \$ 766            | \$ 536            | \$ 365            | 68.10%        | \$ 171            | \$ 574            | A 7.65% of wages (6.2% for FICA and 1.45% for Medicare)   |
| 222  | 101-42302-139                 | WORK COMP INSURANCE                  | \$ 233            | \$ 81             | \$ 288            | \$ 63             | \$ 69             | \$ -              | 0.00%         | \$ 69             | \$ 75             | A LMCIT recommended to budget for a 10% increase  |
| 223  | 101-42302-312                 | SENIOR PROGRAMMING                   | \$ 380            | \$ 460            | \$ 512            | \$ 240            | \$ 300            | \$ -              | 0.00%         | \$ 300            | \$ 450            | A Gaming supplies   |
| 224  |                               | <b>TOTAL</b>                         | <b>\$ 8,006</b>   | <b>\$ 30,381</b>  | <b>\$ 28,745</b>  | <b>\$ 23,691</b>  | <b>\$ 31,729</b>  | <b>\$ 8,712</b>   | <b>27.46%</b> | <b>\$ 23,017</b>  | <b>\$ 33,504</b>  | <b>5.59%</b>  |
| 226  | <b>PARKS (10% ALLOCATION)</b> |                                      |                   |                   |                   |                   |                   |                   |               |                   |                   |   |
| 227  | 101-42350-101                 | FULL TIME                            | \$ 21,614         | \$ 21,831         | \$ 24,523         | \$ 27,708         | \$ 27,968         | \$ 14,515         | 51.90%        | \$ 13,453         | \$ 29,422         | A 10% of Public Works gross wages   |
| 228  | 101-42350-106                 | PART TIME                            | \$ 9,004          | \$ 99             | \$ 3,883          | \$ 3,475          | \$ 3,120          | \$ 277            | 8.88%         | \$ 2,843          | \$ 3,500          | A New PT on-call position (30 hrs/wk, 40 wks/yr) - Parks only   |
| 229  | 101-42350-124                 | PERA CONTRIBUTIONS                   | \$ 1,694          | \$ 1,628          | \$ 1,791          | \$ 1,978          | \$ 2,146          | \$ 1,040          | 48.46%        | \$ 1,106          | \$ 2,226          | A 7.5% wages (Full Time only)   |
| 230  | 101-42350-125                 | EMPLOYER FICA/MEDICARE CONTRIBUTION  | \$ 2,620          | \$ 1,700          | \$ 2,055          | \$ 2,366          | \$ 2,231          | \$ 1,228          | 55.04%        | \$ 1,003          | \$ 2,271          | A 7.65% of wages (6.2% for FICA and 1.45% for Medicare)   |
| 231  | 101-42350-130                 | MED/DEN/LIFE/LTD INSURANCE           | \$ 1,469          | \$ 2,908          | \$ 5,361          | \$ 3,372          | \$ 1,212          | \$ 780            | 64.36%        | \$ 432            | \$ 5,525          | A Estimated medical and dental insurance for employees  |
| 232  | 101-42350-135                 | CELL/TRAVEL/INSURANCE ALLOW          | \$ 2,554          | \$ 407            | \$ 503            | \$ 1,648          | \$ 1,200          | \$ 1,008          | 84.00%        | \$ 192            | \$ 260            | A Allocated allowance costs to Parks  |
| 233  | 101-42350-139                 | WORK COMP INSURANCE                  | \$ 3,323          | \$ 1,548          | \$ 752            | \$ 279            | \$ 225            | \$ 905            | 402.22%       | \$ (680)          | \$ 250            | A LMCIT recommended to budget for a 10% increase  |
| 234  | 101-42350-211                 | PARK OPERATIONS                      | \$ 4,136          | \$ 6,995          | \$ 11,519         | \$ 6,133          | \$ 7,000          | \$ 2,092          | 29.89%        | \$ 4,908          | \$ 10,000         | A Misc operations for Parks (includes fertilizer/weed control applications) Outside company for fert/weed control |
| 235  | 101-42350-212                 | GATEWAY SIGN OPERATION               | \$ 4,404          | \$ 2,781          | \$ 3,908          | \$ 3,493          | \$ 3,200          | \$ 1,153          | 36.03%        | \$ 2,047          | \$ 4,000          | A Electric, insurance, maintenance  |
| 236  | 101-42350-215                 | CENTRAL AVENUE STREETScape           | \$ 15,341         | \$ 17,768         | \$ 30,993         | \$ 22,988         | \$ 17,500         | \$ 9,069          | 51.82%        | \$ 8,431          | \$ 19,000         | A Flower baskets, spring planting, fall cleanup, weekly maintenance, supplies/materials                           |
| 237  | 101-42350-216                 | FUEL                                 | \$ 988            | \$ 1,431          | \$ 2,033          | \$ 1,387          | \$ 1,300          | \$ 416            | 32.00%        | \$ 884            | \$ 1,300          | A Fuel for parks vehicles   |
| 238  | 101-42350-217                 | VEHICLE REPAIRS/MAINTENANCE          | \$ 654            | \$ 397            | \$ 1,461          | \$ 912            | \$ 1,000          | \$ 68             | 6.80%         | \$ 932            | \$ 1,000          | A Misc repair for parks vehicles  |
| 239  | 101-42350-218                 | UNIFORMS/PROTECTIVE GEAR             | \$ 144            | \$ 137            | \$ 240            | \$ 121            | \$ 200            | \$ 106            | 53.00%        | \$ 94             | \$ 200            | A Protective gear for parks   |
| 240  | 101-42350-220                 | RADIO COMMUNICATIONS                 | \$ 20             | \$ -              | \$ -              | \$ 38             | \$ -              | \$ -              | #DIV/0!       | \$ -              | \$ -              | A Radio costs for parks (no longer used)  |
| 241  | 101-42350-221                 | EQUIPMENT REPAIRS/MAINTENANCE        | \$ 631            | \$ 3,360          | \$ 1,453          | \$ 3,783          | \$ 2,000          | \$ 1,084          | 54.20%        | \$ 916            | \$ 3,000          | A Small equipment repair  |
| 242  | 101-42350-222                 | PW BUILDING REPAIR/MAINT             | \$ 815            | \$ 922            | \$ 1,532          | \$ 656            | \$ 900            | \$ 161            | 17.89%        | \$ 739            | \$ 900            | A Parks allocation of PW repair costs   |
| 243  | 101-42350-321                 | TELECOMMUNICATIONS                   | \$ 243            | \$ 416            | \$ 442            | \$ 506            | \$ 500            | \$ 124            | 24.80%        | \$ 376            | \$ 500            | A Parks allocation of PW telecommunications costs   |

| City of Osseo<br>General Fund Expenditures Budget Worksheet<br>For the Year 2025 |  |              |              |              |              |              |              |             |              |                |   |  |
|--|--|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|----------------|---|--|
| Note: Accounts indicating an "A" are allocatable to enterprise funds             |  |              |              |              |              |              |              |             |              |                |   |  |
|  |  | 2020         | 2021         | 2022         | 2023         | 2024         |              |             |              | 2025 Projected |   |  |
| ACCOUNT  | DESCRIPTION                                | Actual       | Actual       | Actual       | Actual       | Budgeted     | 6/30/2024    | % of Budget | Remaining    | Amount         | Notes   |  |
| 244  | 101-42350-355 PERSONNEL/RECRUITMENT        | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         |              | #DIV/0!     | \$ -         | \$ -           | Posting add for Summer Part Time help position in paper |  |
| 245  | 101-42350-375 PROPERTY/LIABILITY INSURANCE | \$ 15,437    | \$ 17,849    | \$ 8,538     | \$ 8,597     | \$ 9,025     | \$ 9,467     | 104.90%     | \$ (442)     | \$ 10,000      | A 5% budgeted increase                                  |  |
| 246  | 101-42350-376 AUTO INSURANCE               | \$ 260       | \$ 255       | \$ 368       | \$ 870       | \$ 914       | \$ -         | 0.00%       | \$ 914       | \$ -           | A 5% budgeted increase                                  |  |
| 247  | 101-42350-380 ELECTRIC                     | \$ 3,991     | \$ 4,221     | \$ 5,131     | \$ 5,017     | \$ 4,000     | \$ 1,950     | 48.75%      | \$ 2,050     | \$ 4,000       | A Electric costs for parks                              |  |
| 248  | 101-42350-390 GAS - HEATING                | \$ 716       | \$ 801       | \$ 1,293     | \$ 979       | \$ 1,000     | \$ 437       | 43.70%      | \$ 563       | \$ 1,000       | A Gas heat for parks buildings                          |  |
| 249  | 101-42350-410 LEASE/RENTALS                | \$ 1,275     | \$ 604       | \$ 432       | \$ 3,590     | \$ 750       | \$ 1,317     | 175.60%     | \$ (567)     | \$ 750         | Leases for various items (skating rink warming house)   |  |
| 250  | TOTAL                                      | \$ 91,333    | \$ 88,058    | \$ 108,211   | \$ 99,896    | \$ 87,391    | \$ 47,197    | 54.01%      | \$ 40,194    | \$ 99,103      | 13.40%  |  |
| 252  | 101-41350-310 CONTINGENCY                  | \$ 460       | \$ -         | \$ -         | \$ -         | \$ 20,000    | \$ 2,550     | 12.75%      | \$ 17,450    | \$ 20,000      | Unforeseen expenses                                     |  |
| 254  | 101-49300-720 TRANSFER TO OTHER FUND       | \$ 565,870   | \$ 565,870   | \$ 625,870   | \$ 625,870   | \$ 625,870   | \$ -         | 0.00%       | \$ 625,870   | \$ 460,870     | Transfer to Capital Improvement Plan                    |  |
| 257  | TOTAL GENERAL FUND EXPENDITURES            | \$ 2,769,163 | \$ 2,931,958 | \$ 3,132,692 | \$ 3,540,072 | \$ 4,013,109 | \$ 1,804,889 | 44.97%      | \$ 2,208,220 | \$ 4,552,955   | 13.45%  |  |
| 259  |  |              |              |              |              |              |              |             |              | \$ 539,846     | Increase for 2025                                       |  |



| City of Osseo<br>General Fund Revenue Budget Worksheet<br>For The Year 2025 |                                 |                     |                     |                     |                     |                     |                     |               |                     |                     |   |
|---|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|---------------------|---------------------|---|
|   |                                 |                     | 2020                | 2021                | 2022                | 2023                | 2024                |               |                     | 2025                |   |
| Account   | Description                     | Actual              | Actual              | Actual              |                     | Budgeted            | 6/30/2024           | % RECEIVED    | Remaining           | Amount              | Description   |
| 101-31000   | GENERAL PROPERTY TAX            | \$ 1,278,424        | \$ 1,378,613        | \$ 1,453,395        | \$ 1,752,078        | \$ 2,171,925        | \$ 1,106,311        | 50.94%        | \$ 1,065,614        | \$ 2,730,117        | General property tax levy   |
| 101-31000   | ADDITIONAL GENERAL PROPERTY TAX |                     |                     |                     |                     | \$ -                |                     |               | \$ -                |                     | Additional levy to maintain fund balance policy   |
| 101-31020   | FISCAL DISPARITIES              | \$ 248,835          | \$ 258,465          | \$ 294,033          | \$ 268,574          | \$ 291,755          | \$ 873              | 0.30%         | \$ 290,882          | \$ 396,897          | Will get updated numbers from County in September   |
|   | <b>TOTAL PROPERTY TAXES</b>     | <b>\$ 1,527,259</b> | <b>\$ 1,637,078</b> | <b>\$ 1,747,428</b> | <b>\$ 2,020,652</b> | <b>\$ 2,463,680</b> | <b>\$ 1,107,184</b> | <b>44.94%</b> | <b>\$ 1,356,496</b> | <b>\$ 3,127,014</b> | <b>LEVY TO THE COUNTY</b>   |
| 101-31080   | PROPERTY TAX PENALTIES          | \$ 1,151            | \$ 696              | \$ 2,200            | \$ 249              | \$ 2,500            | \$ -                | 0.00%         | \$ 2,500            | \$ 200              |   |
| 101-31200   | RECYCLE/ORGANICS GRANT          | \$ 5,051            | \$ 5,049            | \$ 7,490            | \$ 7,470            | \$ -                |                     | 0.00%         | \$ -                | \$ -                | Moved to Community Fund for 2021  |
| 101-31810   | GAS FRANCHISE FEES              | \$ 23,565           | \$ 26,127           | \$ 38,616           | \$ 36,503           | \$ 40,000           | \$ 14,762           | 36.91%        | \$ 25,238           | \$ 42,000           | 2% of sales - paid quarterly  |
| 101-31811   | ELECTRIC FRANCHISE FEES         | \$ 62,175           | \$ 61,698           | \$ 61,483           | \$ 64,410           | \$ 61,500           | \$ 34,203           | 55.61%        | \$ 27,297           | \$ 63,000           | Set amount based on type - paid quarterly   |
| 101-31812   | REFUSE FRANCHISE FEES           | \$ 12,590           | \$ 13,129           | \$ 16,052           | \$ 8,532            | \$ 12,000           | \$ 3,227            | 26.89%        | \$ 8,773            | \$ 12,000           | 10% of sales - paid monthly   |
| 101-32101   | BUILDING PERMITS                | \$ 73,397           | \$ 103,961          | \$ 93,004           | \$ 48,552           | \$ 95,000           | \$ 26,283           | 27.67%        | \$ 68,717           | \$ 75,000           | 2020-2023 reflect net   |
| 101-32102   | COMMERCIAL LICENSES             | \$ 31,598           | \$ 36,899           | \$ 36,541           | \$ 39,382           | \$ 45,000           | \$ 26,020           | 57.82%        | \$ 18,980           | \$ 40,000           | Pawn, liquor, tobacco, THC  |
| 101-32103   | ELECTRIC PERMITS                | \$ 9,903            | \$ 8,411            | \$ 7,595            | \$ 4,333            | \$ 9,000            | \$ 1,110            | 12.33%        | \$ 7,890            | \$ 9,000            | 2020-2023 reflect net   |
| 101-32104   | RIGHT OF WAY PERMITS            | \$ 4,300            | \$ 695              | \$ 6,950            | \$ 2,198            | \$ 5,000            | \$ 8,059            | 161.18%       | \$ (3,059)          | \$ 5,000            |   |
| 101-32105   | POLICE LICENSE/PERMITS          | \$ 65               | \$ 145              | \$ 885              | \$ 360              | \$ 1,000            | \$ 200              | 20.00%        | \$ 800              | \$ 1,000            | Solicitors, peddlers, golf carts  |
| 101-32106   | SPECIAL EVENT PERMIT            | \$ 50               | \$ 480              | \$ 1,050            | \$ 460              | \$ 1,000            | \$ 400              | 40.00%        | \$ 600              | \$ 1,000            |   |
| 101-32107   | MAPLE GROVE CC ADMISSIONS       | \$ -                | \$ -                | \$ 396              | \$ 1,065            | \$ -                | \$ 650              | 0.00%         | \$ (650)            | \$ -                |   |
| 101-32108   | FOOD TRUCK PERMIT               | \$ (50)             | \$ -                | \$ -                | \$ -                | \$ -                | \$ 30               | 0.00%         | \$ (30)             | \$ -                |   |
| 101-32610   | SIGN PERMITS                    | \$ 1,039            | \$ 1,069            | \$ 840              | \$ 663              | \$ 1,000            | \$ 180              | 18.00%        | \$ 820              | \$ 1,000            |   |
| 101-32620   | PLANNING PERMITS                | \$ 3,360            | \$ 750              | \$ 3,568            | \$ 2,051            | \$ 3,500            | \$ 204              | 5.83%         | \$ 3,296            | \$ 3,000            | Land use applications   |
| 101-32670   | RENTAL LICENSES                 | \$ 4,425            | \$ 3,346            | \$ 36,902           | \$ 36,223           | \$ 36,000           | \$ 29,997           | 83.33%        | \$ 6,003            | \$ 36,000           | Single family homes, apartments, duplexes   |
| 101-33401   | LOCAL GOVERNMENT AID            | \$ 646,036          | \$ 649,597          | \$ 649,929          | \$ 623,049          | \$ 678,467          | \$ -                | 0.00%         | \$ 678,467          | \$ 679,116          | Actual (2nd half rec'd end of Dec) Per Rev. Dept.   |
| 101-33418   | FIRE TRAINING AID               | \$ 10,870           | \$ 12,904           | \$ -                | \$ 22,542           | \$ 7,000            | \$ -                | 0.00%         | \$ 7,000            | \$ 7,000            | MN Fire Training Board aid  |
| 101-33419   | FIRE AID                        | \$ 25,183           | \$ 17,727           | \$ 19,281           | \$ 3,250            | \$ 21,541           | \$ -                | 0.00%         | \$ 21,541           | \$ 21,550           | State Aid - Send to Relief Assoc 101 41920 123  |
| 101-33422   | POLICE AID                      | \$ 84,441           | \$ 93,499           | \$ 87,879           | \$ 175,397          | \$ 112,000          | \$ 33,542           | 29.95%        | \$ 78,458           | \$ 112,000          | TZD, Vest aid, PERA State aid, Training aid   |
| 101-33425   | POLICE SERVICES                 | \$ 1,844            | \$ 10,780           | \$ 783              | \$ 589              | \$ 4,500            | \$ 3,575            | 79.44%        | \$ 925              | \$ 4,500            | Events, fingerprinting, reports   |
| 101-33611   | STAFF SERVICES                  | \$ 689              | \$ -                | \$ -                | \$ -                | \$ 500              | \$ -                | 0.00%         | \$ 500              | \$ -                | Billiable non-Police staff hours, mostly PW   |
| 101-33710   | COUNTY AID (CAM)                | \$ 6,728            | \$ 6,728            | \$ 13,290           | \$ -                | \$ 6,000            | \$ -                | 0.00%         | \$ 6,000            | \$ 6,000            | Aid for Public Works to maintain streets  |
| 101-34001   | GATEWAY SIGN ADVERTISING        | \$ 9,113            | \$ 14,300           | \$ 6,963            | \$ 312              | \$ 12,000           | \$ 5,485            | 45.71%        | \$ 6,515            | \$ 10,000           |   |
| 101-35100   | POLICE FINES/FORFEITURES        | \$ 38,160           | \$ 34,871           | \$ 38,916           | \$ 39,677           | \$ 40,000           | \$ 19,300           | 48.25%        | \$ 20,700           | \$ 40,000           | District Courts, impounding and towing  |
| 101-36000   | MISCELLANEOUS REVENUES          | \$ 8,985            | \$ 30,958           | \$ 32,076           | \$ 46,161           | \$ 91,000           | \$ 10,551           | 11.59%        | \$ 80,449           | \$ 68,075           | Copies, Boerboom/Sipe Park rental, other misc. revenue (Small Cities Assistance \$48,075) |
| 101-3600x   | REFUNDS AND REIMBURSEMENTS      | \$ -                | \$ 5,196            | \$ 13,331           | \$ 5,500            | \$ 4,000            | \$ -                | 0.00%         | \$ 4,000            | \$ -                | LMC dividends, insurance claims, other misc. reimbursements                               |
| 101-36001   | COMMUNITY CENTER RENTAL         | \$ 2,775            | \$ 11,472           | \$ 18,988           | \$ 20,030           | \$ 20,500           | \$ 13,518           | 65.94%        | \$ 6,982            | \$ 20,500           | Projection includes rate increases  |
| 101-36002   | YOUTH RECREATION FEES           | \$ -                | \$ 18,170           | \$ 12,495           | \$ 6,501            | \$ 15,000           | \$ 2,560            | 17.07%        | \$ 12,440           | \$ 15,000           |   |
| 101-36003   | LIBRARY EXPENSE REIMBURSEMENT   | \$ -                | \$ -                | \$ -                | \$ -                | \$ 1,000            | \$ -                | 0.00%         | \$ 1,000            | \$ 1,000            |   |
| 101-36100   | SPECIALS COLLECTED BY COUNTY    | \$ 512              | \$ 605              | \$ 4,131            | \$ 768              | \$ 4,100            | \$ 40               | 0.98%         | \$ 4,060            | \$ -                | Based on 2023 first half collections  |
| 101-36210   | INTEREST EARNED                 | \$ 24,465           | \$ (2,106)          | \$ -                | \$ 61,882           | \$ 45,000           | \$ 30,000           | 66.67%        | \$ 15,000           | \$ 45,000           | Interest is allocated at year end   |
| 101-36234   | BEAUTIFICATION DONATIONS        | \$ 14,400           | \$ 13,995           | \$ 9,000            | \$ 6,520            | \$ 9,000            | \$ 300              | 3.33%         | \$ 8,700            | \$ 10,000           | Expense 101-42350-215 (was beautification) NEW 10% Fee                                    |
| 101-36242   | NITE TO UNITE DONATIONS         | \$ -                | \$ 120              | \$ 10,000           | \$ 8,000            | \$ 10,000           | \$ 9,500            | 0.00%         | \$ 500              | \$ 10,000           | Donations for Night to Unite event NEW 10% Fee  |
| 101-39000   | TRANSFER FROM EDA               | \$ 40,000           | \$ 40,000           | \$ 40,000           | \$ 40,000           | \$ 20,000           |                     | 0.00%         | \$ 20,000           | \$ 30,000           | Staff, bldg maintenance, office equipment, insurance                                      |
| 101-39000   | TRANSFER FROM CABLE FUND        | \$ 10,000           | \$ 10,000           | \$ 10,000           | \$ 10,000           | \$ 10,000           |                     | 0.00%         | \$ 10,000           | \$ 10,000           | From Cable Fund to support annual IT costs  |
| 101-39000   | TRANSFER FROM CHARITABLE GAMING |                     |                     |                     |                     |                     |                     |               |                     | \$ 40,000           | First time use for Public Safety  |
| 101-39301   | EXCESS TIF REVENUES             | \$ 6,659            | \$ 6,149            | \$ 2,424            | \$ 5,409            | \$ 8,000            |                     | 0.00%         | \$ 8,000            | \$ 8,000            | Based on 2023 first half collections  |
| 101-25500   | AMERICAN RESCUE PLAN FUNDS      | \$ -                | \$ -                | \$ 63,887           |                     | \$ -                |                     | 0.00%         | \$ -                | \$ -                | ARP funds to eliminate revenue loss (one-time only in 2022)                               |
|   | PUBLIC SAFETY FUNDS FROM STATE  | \$ -                | \$ -                | \$ -                |                     | \$ 117,321          |                     | 0.00%         | \$ 117,321          | \$ -                | One time funding for Public Safety from the State of MN                                   |
|   |                                 | <b>\$ 2,690,738</b> | <b>\$ 2,874,498</b> | <b>\$ 3,094,373</b> | <b>\$ 3,348,690</b> | <b>\$ 4,013,109</b> | <b>\$ 1,380,880</b> | <b>34.41%</b> | <b>\$ 2,632,229</b> | <b>\$ 4,552,955</b> |   |
|   | <b>Non-Tax Levy Revenue</b>     | <b>\$ 1,163,479</b> | <b>\$ 1,237,420</b> | <b>\$ 1,346,945</b> | <b>\$ 1,328,038</b> | <b>\$ 1,432,108</b> |                     |               |                     | <b>\$ 1,425,941</b> | <b>.44% revenue decrease from 2024 to 2025</b>  |
|   | <b>Tax Levy Revenue</b>         | <b>\$ 1,527,259</b> | <b>\$ 1,637,078</b> | <b>\$ 1,747,428</b> | <b>\$ 2,020,652</b> | <b>\$ 2,463,680</b> |                     |               |                     | <b>\$ 3,127,014</b> | <b>26.92% tax levy increase 2024 to 2025</b>  |

**City of Osseo**  
**Schedule of General Property Tax Levies**

Actual for the years ended December 31, 2013 thru 2022 and projected 2024

|  | Actual<br>2013      | Actual<br>2014      | Actual<br>2015      | Actual<br>2016      | Actual<br>2017      | Actual<br>2018      | Actual<br>2019   | Actual<br>2020   | Actual<br>2021   | Actual<br>2022   | Actual<br>2023   | Actual<br>2024   | Proposed<br>Tax Levy<br>2025 | Proposed<br>Increase<br>(Decrease) | %<br>Increase/<br>Decrease |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------------------|------------------------------------|----------------------------|
| Property Taxes Levied for General Purposes                 |                     |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  |                  |                              |                                    |                            |
| General Fund Operations                                    | \$ 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        | 2,017,963        | 2,463,680        | 3,127,014                    | \$ 663,334                         | 26.92%                     |
| Property Taxes Levied for Debt Service                     |                     |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  |                  |                              |                                    |                            |
| New Debt Levies - (None included)                          |                     |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  |                  |                              |                                    |                            |
| 2003C Refunding Bonds - Fund 325                           | 17,144              |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  |                  |                              |                                    |                            |
| 2009 Central Avenue - Fund 365                             | 187,094             | 187,094             | 187,094             | 187,094             | 105,000             | 105,000             | 110,000          | 110,000          | 110,000          | 135,000          | 135,000          | 145,000          | 145,000                      | -                                  | 0.00%                      |
| 2010A Refunding Bonds - Fund 380                           | 202,041             | 209,706             | 200,928             | 212,272             | 180,562             | 183,275             | 188,241          | 87,445           | 81,978           | -                | -                | -                | -                            | -                                  | 0.00%                      |
| 2024 GO Equipment Equipment Certificates                   |                     |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  |                  | 77,700                       | 77,700                             | #DIV/0!                    |
| 2022 Street Improvement Bond                               |                     |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  | 122,100          | 122,730                      | 630                                | 0.52%                      |
| <b>Total Debt Service Levies</b>                           | <b>406,279</b>      | <b>396,800</b>      | <b>388,022</b>      | <b>399,366</b>      | <b>285,562</b>      | <b>288,275</b>      | <b>298,241</b>   | <b>197,445</b>   | <b>191,978</b>   | <b>135,000</b>   | <b>135,000</b>   | <b>267,100</b>   | <b>345,430</b>               | <b>78,330</b>                      | <b>29.33%</b>              |
| <b>Total General Property Tax Levy</b>                     | <b>1,345,765</b>    | <b>1,441,847</b>    | <b>1,536,957</b>    | <b>1,606,856</b>    | <b>1,707,407</b>    | <b>1,733,002</b>    | <b>1,753,101</b> | <b>1,736,695</b> | <b>1,814,586</b> | <b>1,880,554</b> | <b>2,152,963</b> | <b>2,730,780</b> | <b>3,472,444</b>             | <b>741,664</b>                     | <b>27.16%</b>              |
| Property Taxes Paid from Fiscal Disparities Pool           | (228,847)           | (289,324)           | (275,189)           | (278,157)           | (311,855)           | (297,959)           | (305,526)        | (289,120)        | (289,326)        | (318,174)        | (287,829)        | (291,755)        | (396,897)                    | (105,142)                          | 36.04%                     |
| General Fund Cash  |                     |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  |                  |                              |                                    |                            |
| <b>Net Taxes Paid by Osseo Properties</b>                  | <b>\$ 1,116,918</b> | <b>\$ 1,152,523</b> | <b>\$ 1,261,768</b> | <b>\$ 1,328,699</b> | <b>\$ 1,395,552</b> | <b>\$ 1,435,043</b> | <b>1,447,575</b> | <b>1,447,575</b> | <b>1,525,260</b> | <b>1,562,380</b> | <b>1,865,134</b> | <b>2,439,025</b> | <b>3,075,547</b>             | <b>\$ 636,522</b>                  | <b>26.10%</b>              |
| Tax Capacity from Hennepin County                          |                     |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  |                  |                              |                                    |                            |
| Personal Property  | \$ 50,112           | \$ 48,532           | \$ 50,036           | \$ 57,830           | \$ 56,581           | \$ 60,468           | 60,215           | 60,810           | 65,961           | 26,325           | 29,022           | 29,528           | 30,541                       | 1,013                              | 3.43%                      |
| Real Estate  | 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        | 5,035,492        | 5,032,605                    | (2,887)                            | -0.06%                     |
| <b>Total Tax Capacity</b>                                  | <b>2,307,575</b>    | <b>2,285,397</b>    | <b>2,412,666</b>    | <b>2,661,711</b>    | <b>\$ 2,961,192</b> | <b>\$ 3,208,480</b> | <b>3,464,665</b> | <b>3,672,470</b> | <b>3,928,066</b> | <b>4,043,767</b> | <b>4,664,321</b> | <b>5,065,020</b> | <b>5,063,146</b>             | <b>\$ (1,874)</b>                  | <b>8.55%</b>               |
| Less Fiscal Disparities                                    | (476,704)           | (432,119)           | (431,688)           | (426,038)           | (434,573)           | (417,754)           | (464,328)        | (499,178)        | (543,750)        | (587,955)        | (602,271)        | (661,493)        | (774,518)                    | (113,025)                          | 17.09%                     |
| Less Tax Increment Valuation                               | (386,799)           | (356,275)           | (250,959)           | (364,533)           | (506,877)           | (518,193)           | (588,064)        | (665,089)        | (740,043)        | (747,448)        | (851,127)        | (639,532)        | (617,013)                    | 22,519                             | -3.52%                     |
| <b>Total Tax Capacity Used to Determine Local Tax Rate</b> | <b>\$ 1,444,072</b> | <b>\$ 1,497,003</b> | <b>\$ 1,730,019</b> | <b>\$ 1,871,140</b> | <b>\$ 2,019,742</b> | <b>\$ 2,272,533</b> | <b>2,412,273</b> | <b>2,508,203</b> | <b>2,644,273</b> | <b>2,708,364</b> | <b>3,210,923</b> | <b>3,763,995</b> | <b>3,671,615</b>             | <b>\$ (92,380)</b>                 | <b>-2.45%</b>              |
| City of Osseo Local Tax Capacity Rate                      | 77.345%             | 76.989%             | 72.934%             | 71.010%             | 69.10%              | 63.15%              | 60.01%           | 57.71%           | 57.68%           | 57.69%           | 58.09%           | 64.80%           | 83.77%                       | 18.97%                             | 29.27%                     |
| % 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%           | 0.400%           | 6.712%           | 25.678%                      | 44.207%                            |                            |
| Capital Reserves   |                     |                     |                     |                     |                     |                     |                  |                  |                  |                  |                  |                  |                              |                                    |                            |
| Streets  | 463,440             | 416,235             | 405,698             | 446,267             | 459,030             | 340,050             | 332,160          | 272,160          | 272,160          | 332,160          | 332,160          | 332,160          | 207,160                      | (125,000)                          | -37.63%                    |
| Equipment  | -                   | 52,688              | 72,446              | 79,691              | 87,660              | 128,675             | 131,464          | 131,464          | 131,464          | 131,464          | 131,464          | 131,464          | 131,464                      | -                                  | 0.00%                      |
| Facilities   | -                   | 52,688              | 72,446              | 79,691              | 87,660              | 123,675             | 127,660          | 127,660          | 127,660          | 127,660          | 127,660          | 127,660          | 87,660                       | (40,000)                           | -31.33%                    |
| Parks  | 30,000              | 5,269               | 28,978              | 31,876              | 35,050              | 33,470              | 34,586           | 34,586           | 34,586           | 34,586           | 34,586           | 34,586           | 34,586                       | -                                  | 0.00%                      |
| <b>Capital Financing From Gen. Fund</b>                    | <b>493,440</b>      | <b>526,880</b>      | <b>579,568</b>      | <b>637,525</b>      | <b>\$ 669,400</b>   | <b>\$ 625,870</b>   | <b>625,870</b>   | <b>565,870</b>   | <b>565,870</b>   | <b>625,870</b>   | <b>625,870</b>   | <b>625,870</b>   | <b>460,870</b>               | <b>\$ (165,000)</b>                | <b>-26.36%</b>             |

2,132,737  
942,810

