



Osseo City Council

AGENDA

WORK SESSION
Monday, September 23rd, 2024
6:00 p.m., Council Chambers

MAYOR DUANE POPPE COUNCILMEMBERS: JULIANA HULTSTROM, JOHN HALL, MARK SCHULZ, MARK COOK

1. **Call to Order**
2. **Roll Call** (quorum is 3)
3. **Approval of Agenda** (requires unanimous additions)
4. **Discussion Items**
 - A. **Discuss 2024 Preliminary Budget**
5. **Adjournment**



City of Osseo City Council Work Session Meeting Item

Agenda Item:	Discuss Preliminary 2025 Budget and Tax Levy
Meeting Date:	September 23, 2024
Prepared by:	Shane Mikkelson, Interim City Administrator/Police Chief
Attachments:	2025 Preliminary Tax Levy Sheet 2025 Preliminary Expense Summary Sheet 2025 Preliminary Expense Detail Sheet 2025 Preliminary Revenue Sheet 2024-2025 Market Value Exclusion Examples

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 \$4,446,600, an increase of \$433,491, or 10.80%, from 2024.

The 2025 budget includes the addition of a City Administrator, an Assistant City Administrator, and a full-time Fire Chief all starting January 1, and two additional police officers, with new officer positions starting April 1, 2025 and July 1, 2025, respectively. It is anticipated that the Assistant City Administrator position will assume the responsibilities of the Community Management 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. The budget also includes the Full Time City Administrator Salary.
- 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%. The 2025 preliminary budget assumes all employees will use the maximum monthly allowance. Insurance enrollment begins in October and the final budget will reflect the actual insurance cost increases and actual employee enrollment information.

- 4) The Police Department budget is up for 2025 with two new full-time officers. The officer positions were kept in this budget but they are starting April 1st and July 1st. This budget includes all Police Officer wage increases, along with hiring and retention bonuses, as well as the Officer Wellness Program costs. 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% gambling 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 \$3,020,660, which is an increase of \$556,980 over 2024. In addition, the preliminary tax levy increases include \$77,700 for the first payment on the \$380,000 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 9th 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 25th Council meeting before the final budget and tax levy is approved by the Council at the December 9th meeting.

Recommendation/Action Requested:

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

City of Osseo

Schedule of General Property Tax Levies

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

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Proposed Tax Levy 2025	Proposed Increase (Decrease)	% Increase/ 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	3,020,660	\$ 556,980	22.61%
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%
Total Debt Service Levies	406,279	396,800	388,022	399,366	285,562	288,275	298,241	197,445	191,978	135,000	135,000	267,100	345,430	78,330	29.33%
Total General Property Tax Levy	1,345,765	1,441,847	1,536,957	1,606,856	1,707,407	1,733,002	1,753,101	1,736,695	1,814,586	1,880,554	2,152,963	2,730,780	3,366,090	635,310	23.26%
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															
Net Taxes Paid by Osseo Properties	\$ 1,116,918	\$ 1,152,523	\$ 1,261,768	\$ 1,328,699	\$ 1,395,552	\$ 1,435,043	1,447,575	1,447,575	1,525,260	1,562,380	1,865,134	2,439,025	2,969,193	\$ 530,168	21.74%
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%
Total Tax Capacity	2,307,575	2,285,397	2,412,666	2,661,711	\$ 2,961,192	\$ 3,208,480	3,464,665	3,672,470	3,928,066	4,043,767	4,664,321	5,065,020	5,063,146	\$ (1,874)	8.55%
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%
Total Tax Capacity Used to Determine Local Tax Rate	\$ 1,444,072	\$ 1,497,003	\$ 1,730,019	\$ 1,871,140	\$ 2,019,742	\$ 2,272,533	2,412,273	2,508,203	2,644,273	2,708,364	3,210,923	3,763,995	3,671,615	\$ (92,380)	-2.45%
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%	80.87%	16.07%	24.80%
% 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%	22.782%	39.220%	
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%
Capital Financing From Gen. Fund	493,440	526,880	579,568	637,525	\$ 669,400	\$ 625,870	625,870	565,870	565,870	625,870	625,870	625,870	460,870	\$ (165,000)	-26.36%

	A	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
1	City of Osseo																		
2	General Fund Expenditures Budget Summarized																		
3	For the Year 2025																		
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%	432,468	24,561	6.02%							
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%	65,000	10,950	20.26%							
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%	11,306	(100,532)	-89.89%							
17	City Hall Campus	92,663	87,778	105,946	106,272	106,073	75,903	\$ 30,170	71.56%	118,500	12,427	11.72%							
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	Total General Government	\$ 711,243	\$ 768,470	\$ 807,567	\$ 842,822	\$ 841,172	\$ 662,210	\$ 178,962	78.72%	\$ 804,012	\$ (37,160)	-4.42%							
20																			
21	Police	\$ 1,006,693	\$ 1,139,657	\$ 1,086,593	\$ 1,377,490	\$ 1,803,115	\$ 914,007	\$ 889,108	50.69%	\$ 2,293,768	\$ 490,653	27.21%							
22	Inspections	\$ 35,364	\$ 8,344	\$ 44,346	\$ 25,915	\$ 37,600	\$ 8,468	\$ 29,132	22.52%	\$ 31,200	\$ (6,400)	-17.02%							
23	Fire	\$ 154,107	\$ 147,902	\$ 193,844	\$ 255,592	\$ 305,631	47,619	\$ 258,012	15.58%	406,830	\$ 101,199	33.11%							
24	Total Public Safety	\$ 1,196,164	\$ 1,295,903	\$ 1,324,783	\$ 1,658,997	\$ 2,146,346	\$ 970,094	\$ 1,176,252	45.20%	\$ 2,731,799	\$ 585,453	27.28%							
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	Total Public Works	# \$ 196,087	# \$ 183,276	\$ 237,516	\$ 288,796	\$ 260,601	\$ 114,126	\$ 146,475	43.79%	\$ 297,312	\$ 36,711	14.09%							
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	Total Parks/Recreation	\$ 99,339	\$ 118,439	\$ 136,956	\$ 123,587	\$ 119,120	55,909	\$ 63,211	46.94%	\$ 132,607	\$ 13,487	11.32%							
32																			
33	Contingency	\$ 460	\$ -	\$ -	\$ -	\$ 20,000	2,550	\$ 17,450	12.75%	\$ 20,000	\$ -	0.00%							
34																			
35																			
36	General Fund Operations	\$ 2,203,293	\$ 2,366,088	\$ 2,506,822	\$ 2,914,202	\$ 3,387,239	\$ 1,804,889	\$ 1,582,350	53.28%	\$ 3,985,730	\$ 598,491	17.67%							
37																			
38	Transfer for Improvements	\$ 565,870	\$ 565,870	\$ 625,870	\$ 625,870	\$ 625,870	\$ -	\$ 625,870	0.00%	\$ 460,870	\$ (165,000)	-26.36%							
39																			
40	Total General Expenditures	\$ 2,769,163	\$ 2,931,958	\$ 3,132,692	\$ 3,540,072	\$ 4,013,109	\$ 1,804,889	\$ 2,208,220	44.97%	\$ 4,446,600	\$ 433,491	10.80%							

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

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

ACCOUNT	DESCRIPTION	2020	2021	2022	2023	2024				2025 Projected	
		Actual	Actual	Actual	Actual	Budgeted	6/30/2024	% of Budget	Remaining	Amount	Notes

MAYOR AND COUNCIL

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
	TOTAL	\$ 36,900	\$ 34,923	\$ 34,401	\$ 34,115	\$ 33,509	\$ 15,366	45.86%	\$ 18,143	\$ 35,429	5.73%

ADMINISTRATION

101-41110-101	FULL TIME WAGES	\$ 241,976	\$ 271,989	\$ 257,368	\$ 243,496	\$ 233,978	\$ 295,306	126.21%	\$ (61,328)	\$ 296,301	A Variable merit increase plus 3.0% 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	\$ 22,223	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	\$ 22,667	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)	\$ -	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	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	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
	TOTAL	\$ 355,123	\$ 386,892	\$ 406,658	\$ 373,146	\$ 407,907	\$ 426,546	104.57%	\$ (18,639)	\$ 432,468	6.02%

ELECTIONS

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 maintenace contract, publishing, newsletter, etc (maintenance in off yrs)
	TOTAL	\$ 12,382	\$ 1,192	\$ 8,635	\$ 1,181	\$ 14,630	\$ 1,186	8.11%	\$ 13,444	\$ 2,000	-86.33%

LEGAL

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	\$ 44,000	Kennedy Graven retainer (less EDA projects), Ordinance updates, etc. monthly of \$3,250 plus \$5,000 beyond
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)
	TOTAL	\$ 48,968	\$ 48,232	\$ 54,021	\$ 75,660	\$ 54,050	\$ 25,125	46.48%	\$ 28,925	\$ 65,000	20.26%

INFORMATION TECHNOLOGY

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
	TOTAL	\$ 52,768	\$ 55,265	\$ 52,263	\$ 56,146	\$ 66,108	\$ 31,130	47.09%	\$ 34,978	\$ 70,000	5.89%

FINANCE CONSULTING

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; Disclosure reporting, 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).
	TOTAL	\$ 26,009	\$ 47,819	\$ 29,252	\$ 59,102	\$ 28,581	\$ 23,506	82.24%	\$ 5,075	\$ 47,500	66.19%

PLANNING AND ZONING

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
101-41650-106	PART TIME WAGES	\$ -	\$ 900	\$ 1,395	\$ 720	\$ 1,260	\$ -	0.00%	\$ 1,260	\$ 1,260	Planning Commission meeting stipends

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

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

71	ACCOUNT	DESCRIPTION	2020	2021	2022	2023	2024				2025 Projected	
			Actual	Actual	Actual	Actual	Budgeted	6/30/2024	% of Budget	Remaining	Amount	Notes
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	\$ -	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	\$ 1,000	Publishing for Comp Plan Amendments
84		TOTAL	\$ 77,757	\$ 95,075	\$ 102,689	\$ 120,739	\$ 111,838	\$ 55,236	49.39%	\$ 56,602	\$ 11,306	-89.89%

CITY HALL CAMPUS

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	\$ 50,000	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		TOTAL	\$ 92,663	\$ 87,778	\$ 105,946	\$ 106,272	\$ 106,073	\$ 75,903	71.56%	\$ 30,170	\$ 118,500	11.72%

COMMUNITY CENTER

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	10% increasew from 2024
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		TOTAL	\$ 8,673	\$ 11,294	\$ 13,702	\$ 16,461	\$ 18,476	\$ 8,212	44.45%	\$ 10,264	\$ 21,809	18.04%

POLICE

111	101-41900-101	FULL TIME WAGES - OFFICERS	\$ 647,869	\$ 723,663	\$ 704,217	\$ 852,746	\$ 977,623	\$ 547,456	56.00%	\$ 430,167	\$ 1,215,626	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 differenential \$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	\$ 232,620	17.7% Officer wages
116	101-41900-124	PERA CONTRIBUTION (NON OFFICERS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ 6,415	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	\$ 22,620	1.45% wages (Medicare only, FICA exempt)
118	101-41900-125	EMPLOYER FICA/MEDICARE CONTRIBUTION (NON OFFICERS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ 6,543	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	\$ 303,285	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	\$ 115,427	Allowances for Officers (Insurance opt-out, Hiring bonus, retention bonus, Officer wellness costs, LTD, STD, Life)
121	101-41900-139	WORK COMP INSURANCE	\$ 30,464	\$ 40,359	\$ 42,869	\$ 41,799	\$ 45,978	\$ 40,242	87.52%	\$ 5,736	\$ 50,000	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
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)

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

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

Account	Description	2020	2021	2022	2023	2024				2025 Projected	
		Actual	Actual	Actual	Actual	Budgeted	6/30/2024	% of Budget	Remaining	Amount	Notes
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
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
101-41900-314	PAWN TRANSACTION CONSORTIUM	\$ 250	\$ 250	\$ 250	\$ -	\$ 500	\$ -	0.00%	\$ 500	\$ 500	Offset through Pawn Licensing revenue
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)
101-41900-317	CLEANING SERVICE	\$ 300	\$ 300	\$ 300	\$ -	\$ 400	\$ -	0.00%	\$ 400	\$ 400	Additional Police Department or squad only cleaning
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)
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
101-41900-376	SQUAD INSURANCE	\$ 4,720	\$ 7,609	\$ 9,310	\$ 6,328	\$ 6,644	\$ 6,328	95.24%	\$ 316	\$ 6,657	5% increase of YTD amount
101-41900-401	POLICE RESERVES	\$ 206	\$ 223	\$ 275	\$ 137	\$ 800	\$ -	0.00%	\$ 800	\$ 800	Police Reserve Program
101-41900-402	EMERGENCY PREPAREDNESS	\$ 670	\$ 672	\$ 1,271	\$ 111	\$ 1,400	\$ 1,063	75.93%	\$ 337	\$ 1,800	Emergency sirens (electricity and maintenance)
101-41900-403	CHAPLIN PROGRAM	\$ -	\$ -	\$ 60	\$ -	\$ 300	\$ -	0.00%	\$ 300	\$ 300	Chaplin program costs
101-41900-404	NIGHT TO UNITE	\$ 235	\$ 93	\$ 8,243	\$ 7,574	\$ -	\$ 49	0.00%	\$ (49)	\$ 10,000	Revenue donations offset, Net zero impact
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)
101-41900-450	REIMBURSEMENT/DEDUCTIBLE	\$ -	\$ -	\$ -	\$ 513	\$ -		#DIV/0!	\$ -	\$ -	Insurance deductible, damage awards
101-41900-	FENCE CONSORTIUM	\$ -	\$ -	\$ -	\$ 6,696	\$ 6,006	\$ 6,006	0.00%	\$ -	\$ 6,483	Annual cost for new fence consortium group
101-41900-	COMMUNITY SERVICE OFFICER	\$ -	\$ -	\$ -	\$ -	\$ 2,000		0.00%	\$ 2,000	\$ 1,000	Costs for PT CSO position (equipment, etc)
	TOTAL	\$ 1,006,693	\$ 1,139,657	\$ 1,086,593	\$ 1,377,490	\$ 1,803,115	\$ 914,007	50.69%	\$ 889,108	\$ 2,293,768	27.21%

FIRE

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	FT Fire Chief, Inspectors, On-call, Duty Crews, Public Services Assistant plus COLA
101-41920-xxx	PERA CONTRIBUTION					\$ 2,365	\$ -	0.00%	\$ 2,365	\$ 7,952	7.5% of Full Time wages
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 2025
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)
101-41920-xxx	MED/DEN/LIFE/LTD INSURANCE				\$ -	\$ -	\$ -	0.00%	\$ -	\$ 18,000	Estimated medical and dental insurance for employees (Full Time only)
101-41920-135	CELL/TRAVEL/INS ALLOWANCE	\$ 650	\$ 550	\$ 625	\$ 575	\$ 7,773	\$ 300	3.86%	\$ 7,473	\$ 573	Fire Chief cell phone
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)
101-41920-140	UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 441	0.00%	\$ (441)	\$ -	Firefighters no longer on payroll that qualify for unemployment
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
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
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
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
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)
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
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
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
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
101-41920-307	RECORDING SERVICE	\$ 295	\$ -	\$ 132	\$ 117	\$ 250	\$ 246	98.40%	\$ 4	\$ 350	PSAC meeting minutes (split with Police Dept)
101-41920-309	SOFTWARE	\$ 877	\$ 746	\$ 1,156	\$ 1,841	\$ 2,400	\$ 276	11.50%	\$ 2,124	\$ 7,500	Rescue Hub, Dropbox
101-41920-310	OTHER PROFESSIONAL SERVICES	\$ 2,400	\$ -	\$ 7,205	\$ 3,909	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ 3,000	Acturial for OFDRA (Van Iwaarden)
101-41920-312	COMMUNITY EDUCATION	\$ -	\$ (3,837)	\$ -	\$ 2,912	\$ 300	\$ -	0.00%	\$ 300	\$ 3,000	Community education supplies
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)
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
	TOTAL	\$ 154,107	\$ 147,902	\$ 193,844	\$ 255,592	\$ 305,631	\$ 47,619	15.58%	\$ 258,012	\$ 406,830	33.11%

INSPECTIONS

101-41940-305	BUILDING INSPECTIONS	\$ 32,817	\$ 8,344	\$ 44,346	\$ 25,915	\$ 30,400	\$ 8,468	27.86%	\$ 21,932	\$ 24,000	32% of Revenue received
101-41940-305	ELECTRICAL INSPECTIONS	\$ -	\$ -	\$ -		\$ 7,200		0.00%	\$ 7,200	\$ 7,200	80% of Reveune received (Sloth Inspections)
101-41940-300	MERCHANT FEES	\$ 2,547	\$ -	\$ -		\$ -		0.00%	\$ -	\$ -	A Removed, fees now pass through to user
	TOTAL	\$ 35,364	\$ 8,344	\$ 44,346	\$ 25,915	\$ 37,600	\$ 8,468	22.52%	\$ 29,132	\$ 31,200	-17.02%

STREETS AND ALLEYS (40% ALLOCATION)

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)
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
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
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)
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
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
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
101-42000-140	UNEMPLOYMENT	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	None expected
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
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
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

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

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

Line	Account	Description	2020	2021	2022	2023	2024				2025 Projected	
			Actual	Actual	Actual	Actual	Budgeted	6/30/2024	% of Budget	Remaining	Amount	Notes
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		TOTAL	\$ 196,087	\$ 183,276	\$ 237,516	\$ 288,796	\$ 260,601	\$ 114,126	43.79%	\$ 146,475	\$ 297,312	14.09%
213	RECREATION											
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		TOTAL	\$ 8,006	\$ 30,381	\$ 28,745	\$ 23,691	\$ 31,729	\$ 8,712	27.46%	\$ 23,017	\$ 33,504	5.59%
226	PARKS (10% ALLOCATION)											
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
244	101-42350-355	PERSONNEL/RECRUITMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	A 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	A 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	A Unforseen 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	A 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	\$ 4,446,600	10.80%

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	City of Osseo														
2	General Fund Expenditures Budget Worksheet														
3	For the Year 2025														
4	<i>Note: Accounts indicating an "A" are allocatable to enterprise funds</i>														
5			2020	2021	2022	2023	2024				2025 Projected				
6	ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Actual	Budgeted	6/30/2024	% of Budget	Remaining	Amount	Notes			
258															
259											\$ 433,491	Increase for 2025			

City of Osseo General Fund Revenue Budget Worksheet 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	\$ 2,623,763	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
	TOTAL PROPERTY TAXES	\$ 1,527,259	\$ 1,637,078	\$ 1,747,428	\$ 2,020,652	\$ 2,463,680	\$ 1,107,184	44.94%	\$ 1,356,496	\$ 3,020,660	LEVY TO THE COUNTY
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	\$ 679,115	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 (PERA aid should increase with additional staffir
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	Fluctuates but lower than 2024
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	Same as Prior Year
101-36002	YOUTH RECREATION FEES	\$ -	\$ 18,170	\$ 12,495	\$ 6,501	\$ 15,000	\$ 2,560	17.07%	\$ 12,440	\$ 15,000	Same as Prior Year
101-36003	LIBRARY EXPENSE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	0.00%	\$ 1,000	\$ 1,000	Same as Prior Year
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
		\$ 2,690,738	\$ 2,874,498	\$ 3,094,373	\$ 3,348,690	\$ 4,013,109	\$ 1,380,880	34.41%	\$ 2,632,229	\$ 4,446,600	
	Non-Tax Levy Revenue	\$ 1,163,479	\$ 1,237,420	\$ 1,346,945	\$ 1,328,038	\$ 1,549,429				\$ 1,425,940	7.97% revenue decrease from 2024 to 2025
	Tax Levy Revenue	\$ 1,527,259	\$ 1,637,078	\$ 1,747,428	\$ 2,020,652	\$ 2,463,680				\$ 3,020,660	30.98% tax levy increase 2024 to 2025

City of Osseo
 Examples of Market Value Exclusions
 Resulting Change from 2024 to 2025

Market Value Exclusion Law Change	Example #1			Example #2		
	2024	2025	Net Change	2024	2025	Net Change
Base	\$ 76,000.00	\$ 95,000.00	\$ 19,000.00	\$ 76,000.00	\$ 95,000.00	\$ 19,000.00
Maximum Exclusion	\$ 30,400.00	\$ 38,000.00	\$ 7,600.00	\$ 30,400.00	\$ 38,000.00	\$ 7,600.00
Property of Maximum Exclusion	\$ 413,800.00	\$ 517,200.00	\$ 103,400.00	\$ 413,800.00	\$ 517,200.00	\$ 103,400.00
Example Valuation	\$ 300,000.00	\$ 300,000.00	\$ -	\$ 400,000.00	\$ 400,000.00	\$ -
Base Exclusion	\$ 76,000.00	\$ 95,000.00	\$ 19,000.00	\$ 76,000.00	\$ 95,000.00	\$ 19,000.00
Property Value over Base	\$ 224,000.00	\$ 205,000.00	\$ (19,000.00)	\$ 324,000.00	\$ 305,000.00	\$ (19,000.00)
Benefit Reduction Percentage	9%	9%	9%	9%	9%	9%
Benefit Reduction Amount	\$ 20,160.00	\$ 18,450.00	\$ (1,710.00)	\$ 29,160.00	\$ 27,450.00	\$ (1,710.00)
Maximum Exclusion	\$ 30,400.00	\$ 38,000.00	\$ 7,600.00	\$ 30,400.00	\$ 38,000.00	\$ 7,600.00
Final Exclusion Amount	\$ 10,240.00	\$ 19,550.00	\$ 9,310.00	\$ 1,240.00	\$ 10,550.00	\$ 9,310.00
Example Valuation	\$ 300,000.00	\$ 300,000.00	\$ -	\$ 400,000.00	\$ 400,000.00	\$ -
Net Tax Capacity Value	\$ 289,760.00	\$ 280,450.00	\$ (9,310.00)	\$ 398,760.00	\$ 389,450.00	\$ (9,310.00)
Conversion	1.00%	1.00%		1.00%	1.00%	
Net Tax Capacity	\$ 2,897.60	\$ 2,804.50		\$ 3,987.60	\$ 3,894.50	
City Tax Rate	65.204%	80.87%		65.204%	80.87%	
City Property Taxes	\$ 1,889.35	\$ 2,268.00	\$ 378.65	\$ 2,600.07	\$ 3,149.48	\$ 549.41
% Increase From 2024			20.04%			21.13%