



# Osseo City Council

## AGENDA

**WORK SESSION**  
**Monday, November 25<sup>th</sup>, 2024**  
**6:00 p.m., Council Chambers**

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

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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 2025 City Budget and Tax Levy
  - B.    Discuss City Administrator/Police Chief Review Process
5.    **Adjournment**



## City of Osseo City Council Work Session Meeting Item

<b>Agenda Item:</b>	<b>Discuss Proposed 2025 Budget and Tax Levy</b>
<b>Meeting Date:</b>	November 25 <sup>th</sup> , 2024
<b>Prepared by:</b>	Shane Mikkelson, City Administrator/Police Chief
<b>Attachments:</b>	2025 Tax Levy Sheet 2025 Expense Summary Sheet 2025 Expense Detail Sheet 2025 Revenue Sheet

### **Background:**

The staff and the Budget Committee have been busy working on the 2025 City budget and tax levy since the Council Work Session on September 23<sup>rd</sup> 2024. At the September work session, the 2025 General Fund expenditure budget totaled \$4,446,600, an increase of \$433,491, or 10.80%, from 2024. There was a levy increase of 530,168 which was an increase of almost 22%. The current proposed budget is 4,193,780 which is a decrease of \$252,820 and that creates a 4.5% increase from 2024. The Tax Levy has been cut \$400,520 which causes a decrease in the levy from 22%, down to 5.32%

The 2025 budget includes an Assistant City Administrator, and a full-time Fire Chief, and two additional police officers, with new officer positions starting July 1, 2025 and October 1, 2025, respectively. The new positions and related payroll taxes and benefits account for a significant increase in the proposed General Fund expenditures. What has changed from September 30<sup>th</sup> to November 25<sup>th</sup>:

- 1) The proposed tax levy for the G.O. Equipment Bonds was \$77,700. The debt service for this issue will be financed with funds available in the Equipment Capital Improvement Fund.
- 2) The proposed tax levy included the addition of a full-time city administrator. The position has been combined with the responsibilities of the police chief. The combined position reduces both the General Fund expenditure budget and tax levy by \$104,500.
- 3) The proposed tax levy included the addition of two police officers starting in April and July 2025. The start dates of these two officers has been moved back to July and October 2025 reducing both the expenditure budget and tax levy by more the \$62,000.
- 4) The proposed tax levy and expenditure budget have been reduced by \$61,300 to reflect the actual salary increases and benefit cost for 2025.
- 5) Lease revenue previously credited to the Water Fund has been credited to the General Fund reducing the tax levy by \$60,000.
- 6) Other smaller adjustments have been made to account for the General Fund budget and levy increases/decreases.

This proposed 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.

Staff met with the Council Budget and Finance Committee prior to this Council Work Session. Later tonight the city will hold the 2025 Truth in Taxation public hearing. Based on any revisions tonight we will have the final budget and tax levy 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.

City of Osseo Schedule of General Property Tax Levies																				
Actual for the years ended December 31, 2013 thru 2022 and projected 2024																				
			Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Proposed Tax Levy 2025	Proposed Increase (Decrease)	% Increase/Decrease		
			2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	(Decrease)				
9	Property Taxes Levied for General Purposes																			
10	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	2,697,840	\$ 234,160	9.50%			
12	Property Taxes Levied for Debt Service																			
13	New Debt Levies - (None included)																			
14	2003C Refunding Bonds - Fund 325		17,144																	
15	2009 Central Avenue - Fund 365		187,094	187,094	187,094	187,094	105,000	105,000	110,000	110,000	110,000	110,000	135,000	145,000	145,000	-	0.00%			
16	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%			
17	2024 GO Equipment Equipment Certificates																#DIV/0!			
18	2022 Street Improvement Bond													122,100	122,730	630	0.52%			
20	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	267,730	630	0.24%			
22	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	2,965,570	234,790	8.60%			
23	Property Taxes Paid from Fiscal																			
24	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%			
25	General Fund Cash																			
27	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	2,568,673	\$ 129,648	5.32%			
29	Tax Capacity from Hennepin County																			
30	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%			
31	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%			
32	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)	-0.04%			
34	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%			
36	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%			
38	Total Tax Capacity Used to Determine																			
39	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%			
41	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%	69.96%	5.16%	7.97%			
43	% 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%	11.873%	20.440%				
45	Capital Reserves																			
46	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%			
47	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%			
48	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%			
49	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)	-100.00%			
51	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	426,284	\$ (199,586)	-31.89%			
52	Expenditures																			
53	Preliminary Tax Levy & Expenditure Budget Approved 9/30/2024																			
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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																			
8											BUDGET	YTD 9/30	BALANCE	% of Budget			BUDGET	vs. 2024	
9																			
10	Mayor and Council		\$ 36,900		\$ 34,923		\$ 34,401		\$ 34,115		\$ 33,509	\$ 23,691	\$ 9,818	70.70%			\$ 40,345	\$ 6,836	20.40%
11	Administration		355,123		386,892		406,658		373,146		407,907	475,642	\$ (67,735)	116.61%			316,479	(91,428)	-22.41%
12	Elections		12,382		1,192		8,635		1,181		14,630	2,662	\$ 11,968	0.00%			2,000	(12,630)	-86.33%
13	Legal Services		48,968		48,232		54,021		75,660		54,050	54,487	\$ (437)	100.81%			65,000	10,950	20.26%
14	IT Services		52,768		55,265		52,263		56,146		66,108	51,504	\$ 14,604	77.91%			75,000	8,892	13.45%
15	Financial Services		26,009		47,819		29,252		59,102		28,581	41,493	\$ (12,912)	145.18%			47,500	18,919	66.19%
16	Planning & Zoning		77,757		95,075		102,689		120,739		111,838	56,670	\$ 55,168	50.67%			82,925	(28,913)	-25.85%
17	City Hall Campus		92,663		87,778		105,946		106,272		106,073	93,858	\$ 12,215	88.48%			118,500	12,427	11.72%
18	Community Center		8,673		11,294		13,702		16,461		18,476	10,683	\$ 7,793	57.82%			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>\$ 810,690</b>	<b>\$ 30,482</b>	<b>96.38%</b>			<b>\$ 769,558</b>	<b>\$ (71,614)</b>	<b>-8.51%</b>
20																			
21	Police		\$ 1,006,693		\$ 1,139,657		\$ 1,086,593		\$ 1,377,490		\$ 1,803,115	\$ 1,316,949	\$ 486,166	73.04%			\$ 2,102,061	\$ 298,946	16.58%
22	Inspections		\$ 35,364		\$ 8,344		\$ 44,346		\$ 25,915		\$ 37,600	\$ 11,241	\$ 26,359	29.90%			\$ 31,200	\$ (6,400)	-17.02%
23	Fire		\$ 154,107		\$ 147,902		\$ 193,844		\$ 255,592		\$ 305,631	67,847	\$ 237,784	22.20%			414,911	\$ 109,280	35.76%
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>\$ 1,396,037</b>	<b>\$ 750,309</b>	<b>65.04%</b>			<b>\$ 2,548,172</b>	<b>\$ 401,826</b>	<b>18.72%</b>
25																			
26	Public Works		\$ 196,087		\$ 183,276		\$ 237,516		\$ 288,796		\$ 260,601	\$ 164,166	\$ 96,435	63.00%			\$ 297,187	\$ 36,586	14.04%
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>\$ 164,166</b>	<b>\$ 96,435</b>	<b>63.00%</b>			<b>\$ 297,187</b>	<b>\$ 36,586</b>	<b>14.04%</b>
28																			
29	Parks		\$ 91,333		\$ 88,058		\$ 108,211		\$ 99,896		\$ 87,391	66,285	\$ 21,106	75.85%			\$ 99,075	\$ 11,684	13.37%
30	Recreation		8,006		30,381		28,745		23,691		31,729	19,031	\$ 12,698	59.98%			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>85,316</b>	<b>\$ 33,804</b>	<b>71.62%</b>			<b>\$ 132,579</b>	<b>\$ 13,459</b>	<b>11.30%</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>\$ 2,458,759</b>	<b>\$ 928,480</b>	<b>72.59%</b>			<b>\$ 3,767,496</b>	<b>\$ 380,257</b>	<b>11.23%</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>\$ 426,284</b>	<b>\$ (199,586)</b>	<b>-31.89%</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>\$ 2,458,759</b>	<b>\$ 1,554,350</b>	<b>61.27%</b>			<b>\$ 4,193,780</b>	<b>\$ 180,671</b>	<b>4.50%</b>









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												
ACCOUNT	DESCRIPTION	Actual	Actual	Actual	Actual	Budgeted	9/30/2024	% of Budget	Remaining	Amount	Notes	
192	101-42000-211 OPERATIONS	\$ 2,623	\$ 2,904	\$ 2,359	\$ 1,356	\$ 1,500	\$ 1,738	115.87%	\$ (238)	\$ 2,500	A Shop, office, small equipment, safety	
193	101-42000-216 FUEL	\$ 2,867	\$ 5,025	\$ 5,275	\$ 5,409	\$ 7,500	\$ 4,283	57.11%	\$ 3,217	\$ 7,500	A Fuel for PW vehicles	
194	101-42000-217 VEHICLE REPAIR/MAINTENANCE	\$ 1,145	\$ 570	\$ 1,559	\$ 3,416	\$ 1,500	\$ 562	37.47%	\$ 938	\$ 1,500	A Anything with 4 wheels	
195	101-42000-218 UNIFORMS/PROTECTIVE GEAR	\$ 706	\$ 660	\$ 774	\$ 714	\$ 1,000	\$ 1,429	142.90%	\$ (429)	\$ 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	\$ 1,539	307.80%	\$ (1,039)	\$ 1,500	A Anything without 4 wheels	
197	101-42000-222 BUILDING REPAIR/MAINTENANCE	\$ 3,181	\$ 624	\$ 251	\$ 149	\$ 2,000	\$ 771	38.55%	\$ 1,229	\$ 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	\$ 2,618	87.27%	\$ 382	\$ 4,000	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	\$ 14,468	60.28%	\$ 9,532	\$ 26,000	Cost for traffic signal and all street lights	
200	101-42000-250 SNOW MANAGEMENT	\$ 40,523	\$ 14,273	\$ 46,059	\$ 56,987	\$ 40,000	\$ 1,686	4.22%	\$ 38,314	\$ 45,000	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	Annual expos and conferences for PW members	
202	101-42000-310 OTHER PROFESSIONAL SVCS	\$ 200	\$ 56	\$ 699	\$ 270	\$ 500	\$ 275	55.00%	\$ 225	\$ 1,500	Misc. Engineering	
203	101-42000-321 TELECOMMUNICATIONS	\$ 2,238	\$ 2,407	\$ 2,108	\$ 2,284	\$ 2,500	\$ 1,203	48.12%	\$ 1,297	\$ 2,500	A Cell phones and other communications	
204	101-42000-355 PERSONNEL/RECRUITMENT	\$ 228	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	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	\$ 1,508	68.55%	\$ 692	\$ 2,500	A Electric costs for PW building	
208	101-42000-384 WASTE REMOVAL	\$ -	\$ -	\$ 1,260	\$ 3,055	\$ 2,500	\$ 710	28.40%	\$ 1,790	\$ 2,500	Waste removal at PW building	
209	101-42000-390 GAS - HEATING	\$ 952	\$ 1,171	\$ 1,146	\$ 1,643	\$ 1,500	\$ 1,077	71.80%	\$ 423	\$ 1,500	A Gas heat for PW building	
210	101-42000-410 LEASES AND RENTALS	\$ 354	\$ -	\$ 29	\$ 434	\$ 900	\$ 615	68.33%	\$ 285	\$ 9,000	A Copier/fax machine (75/mo)	
211	TOTAL	\$ 196,087	\$ 183,276	\$ 237,516	\$ 288,796	\$ 260,601	\$ 164,166	63.00%	\$ 96,435	\$ 297,187	14.04%	
212												
213	RECREATION											
214	101-42300-106 PART TIME WAGES - ADULT PROGRAM	\$ 1,319	\$ 283	\$ -	\$ -	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 3,500	PT Adult Fitness Coordinator	
215	101-42300-125 EMPLOYER FICA/MEDICARE CONTRIBUTION	\$ 101	\$ 22	\$ -	\$ -	\$ 230	\$ -	0.00%	\$ 230	\$ 268	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	LMCIT recommended to budget for a 10% increase	
217	101-42300-312 ADULT PROGRAMMING	\$ 3,604	\$ 5,947	\$ 8,332	\$ 7,611	\$ 7,000	\$ 5,111	73.01%	\$ 1,889	\$ 7,500	Yoga, Jazzercise, Step to It	
218	101-42301-312 YOUTH PROGRAMMING	\$ 72	\$ 18,375	\$ 9,700	\$ 4,273	\$ 13,000	\$ 6,072	46.71%	\$ 6,928	\$ 13,000	All youth programming (youth & teen)	
219	101-42302-106 PART TIME WAGES - SENIOR COORDINATOR	\$ 1,910	\$ 4,618	\$ 8,767	\$ 10,124	\$ 7,000	\$ 6,924	98.91%	\$ 76	\$ 7,500	Senior Center Coordinator position wages	
220	101-42302-124 PERA CONTRIBUTION	\$ 143	\$ 346	\$ 532	\$ 551	\$ 525	\$ 386	73.52%	\$ 139	\$ 563	7.5% wages	
221	101-42302-125 EMPLOYER FICA/MEDICARE CONTRIBUTION	\$ 147	\$ 353	\$ 671	\$ 766	\$ 536	\$ 538	100.37%	\$ (2)	\$ 574	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	LMCIT recommended to budget for a 10% increase	
223	101-42302-312 SENIOR PROGRAMMING	\$ 380	\$ 460	\$ 512	\$ 240	\$ 300	\$ -	0.00%	\$ 300	\$ 450	Gaming supplies	
224	TOTAL	\$ 8,006	\$ 30,381	\$ 28,745	\$ 23,691	\$ 31,729	\$ 19,031	59.98%	\$ 12,698	\$ 33,504	5.59%	
225												
226	PARKS (10% ALLOCATION)											
227	101-42350-101 FULL TIME	\$ 21,614	\$ 21,831	\$ 24,523	\$ 27,708	\$ 27,968	\$ 21,047	75.25%	\$ 6,921	\$ 29,509	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	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	\$ 1,519	70.78%	\$ 627	\$ 2,191	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	\$ 1,757	78.75%	\$ 474	\$ 2,280	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	\$ 1,212	100.00%	\$ -	\$ 5,435	A Estimated medical and dental insurance for employees	
232	101-42350-135 CELL/TRAVEL/INSURANCE ALLOW	\$ 2,554	\$ 407	\$ 503	\$ 1,648	\$ 1,200	\$ 1,518	126.50%	\$ (318)	\$ 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	\$ 7,879	112.56%	\$ (879)	\$ 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	\$ 2,202	68.81%	\$ 998	\$ 4,000	Electric, insurance, maintenance	
236	101-42350-215 CENTRAL AVENUE STREETScape	\$ 15,341	\$ 17,768	\$ 30,993	\$ 22,988	\$ 17,500	\$ 10,771	61.55%	\$ 6,729	\$ 19,000	Flower baskets, spring planting, fall cleanup, weekly maintenance, supplies/materials	
237	101-42350-216 FUEL	\$ 988	\$ 1,431	\$ 2,033	\$ 1,387	\$ 1,300	\$ 650	50.00%	\$ 650	\$ 1,300	A Fuel for parks vehicles	
238	101-42350-217 VEHICLE REPAIRS/MAINTENANCE	\$ 654	\$ 397	\$ 1,461	\$ 912	\$ 1,000	\$ 76	7.60%	\$ 924	\$ 1,000	A Misc repair for parks vehicles	
239	101-42350-218 UNIFORMS/PROTECTIVE GEAR	\$ 144	\$ 137	\$ 240	\$ 121	\$ 200	\$ 120	60.00%	\$ 80	\$ 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	\$ 1,617	80.85%	\$ 383	\$ 3,000	A Small equipment repair	
242	101-42350-222 PW BUILDING REPAIR/MAINT	\$ 815	\$ 922	\$ 1,532	\$ 656	\$ 900	\$ 263	29.22%	\$ 637	\$ 900	A Parks allocation of PW repair costs	
243	101-42350-321 TELECOMMUNICATIONS	\$ 243	\$ 416	\$ 442	\$ 506	\$ 500	\$ 252	50.40%	\$ 248	\$ 500	A Parks allocation of PW telecommunications costs	
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	\$ 2,885	72.13%	\$ 1,115	\$ 4,000	A Electric costs for parks	
248	101-42350-390 GAS - HEATING	\$ 716	\$ 801	\$ 1,293	\$ 979	\$ 1,000	\$ 533	53.30%	\$ 467	\$ 1,000	A Gas heat for parks buildings	
249	101-42350-410 LEASE/RENTALS	\$ 1,275	\$ 604	\$ 432	\$ 3,590	\$ 750	\$ 1,335	178.00%	\$ (585)	\$ 750	Leases for various items (skating rink warming house)	
250	TOTAL	\$ 91,333	\$ 88,058	\$ 108,211	\$ 99,896	\$ 87,391	\$ 66,285	75.85%	\$ 21,106	\$ 99,075	13.37%	
251												
252	101-41350-310 CONTINGENCY	\$ 460	\$ -	\$ -	\$ -	\$ 20,000	\$ 2,550	12.75%	\$ 17,450	\$ 20,000	Unforeseen expenses	
253												

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	<b>City of Osseo</b>															
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	9/30/2024	% of Budget	Remaining	Amount	Notes				
254	101-49300-720	TRANSFER TO OTHER FUND	\$ 565,870	\$ 565,870	\$ 625,870	\$ 625,870	\$ 625,870	\$ -	0.00%	\$ 625,870	\$ 426,284	Transfer to Capital Improvement Plan				
255																
256																
257	<b>TOTAL GENERAL FUND 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>\$ 2,458,759</b>	<b>61.27%</b>	<b>\$ 1,554,350</b>	<b>\$ 4,193,780</b>	<b>4.50%</b>				
258																
259											\$ 180,671	Increase for 2025				

A	B	C	E	F	G	H	I	J	K	L	M	N	O	P
1	City of Osseo													
2	General Fund Revenue Budget Worksheet													
3	For The Year 2025													
4														
5														
6			2020	2021	2022	2023	2024				2025			
7														
8	Account	Description	Actual	Actual	Actual		Budgeted	9/30/2024	% RECEIVED	Remaining	Amount	Description		
9	101-31000	GENERAL PROPERTY TAX	\$ 1,278,424	\$ 1,378,613	\$ 1,453,395	\$ 1,752,078	\$ 2,171,925	\$ 1,122,391	51.68%	\$ 1,049,534	\$ 2,300,943	General property tax levy		
10	101-31000	ADDITIONAL GENERAL PROPERTY TAX					\$ -			\$ -		Additional levy to maintain fund balance policy		
11	101-31020	FISCAL DISPARITIES	\$ 248,835	\$ 258,465	\$ 294,033	\$ 268,574	\$ 291,755	\$ 134,110	45.97%	\$ 157,645	\$ 396,897	Will get updated numbers from County in September		
12		<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>\$ 1,256,501</b>	<b>51.00%</b>	<b>\$ 1,207,179</b>	<b>\$ 2,697,840</b>	<b>LEVY TO THE COUNTY</b>		
13	101-31080	PROPERTY TAX PENALTIES	\$ 1,151	\$ 696	\$ 2,200	\$ 249	\$ 2,500	\$ -	0.00%	\$ 2,500	\$ 200			
14	101-31200	RECYCLE/ORGANICS GRANT	\$ 5,051	\$ 5,049	\$ 7,490	\$ 7,470	\$ -	\$ 3,645	0.00%	\$ -	\$ -	Moved to Community Fund for 2021		
15	101-31810	GAS FRANCHISE FEES	\$ 23,565	\$ 26,127	\$ 38,616	\$ 36,503	\$ 40,000	\$ 20,922	52.31%	\$ 19,078	\$ 42,000	2% of sales - paid quarterly		
16	101-31811	ELECTRIC FRANCHISE FEES	\$ 62,175	\$ 61,698	\$ 61,483	\$ 64,410	\$ 61,500	\$ 50,570	82.23%	\$ 10,930	\$ 63,000	Set amount based on type - paid quarterly		
17	101-31812	REFUSE FRANCHISE FEES	\$ 12,590	\$ 13,129	\$ 16,052	\$ 8,532	\$ 12,000	\$ 4,894	40.78%	\$ 7,106	\$ 12,000	10% of sales - paid monthly		
18	101-32101	BUILDING PERMITS	\$ 73,397	\$ 103,961	\$ 93,004	\$ 48,552	\$ 95,000	\$ 39,575	41.66%	\$ 55,425	\$ 75,000	2020-2023 reflect net		
19	101-32102	COMMERCIAL LICENSES	\$ 31,598	\$ 36,899	\$ 36,541	\$ 39,382	\$ 45,000	\$ 26,640	59.20%	\$ 18,360	\$ 40,000	Pawn, liquor, tobacco, THC		
20	101-32103	ELECTRIC PERMITS	\$ 9,903	\$ 8,411	\$ 7,595	\$ 4,333	\$ 9,000	\$ 3,359	37.32%	\$ 5,641	\$ 9,000	2020-2023 reflect net		
21	101-32104	RIGHT OF WAY PERMITS	\$ 4,300	\$ 695	\$ 6,950	\$ 2,198	\$ 5,000	\$ 9,389	187.78%	\$ (4,389)	\$ 5,000			
22	101-32105	POLICE LICENSE/PERMITS	\$ 65	\$ 145	\$ 885	\$ 360	\$ 1,000	\$ 225	22.50%	\$ 775	\$ 1,000	Solicitors, peddlers, golf carts		
23	101-32106	SPECIAL EVENT PERMIT	\$ 50	\$ 480	\$ 1,050	\$ 460	\$ 1,000	\$ 480	48.00%	\$ 520	\$ 1,000			
24	101-32107	MAPLE GROVE CC ADMISSIONS	\$ -	\$ -	\$ 396	\$ 1,065	\$ -	\$ 650	0.00%	\$ (650)	\$ -			
25	101-32108	FOOD TRUCK PERMIT	\$ (50)	\$ -	\$ -	\$ -	\$ -	\$ 30	0.00%	\$ (30)	\$ -			
26	101-32610	SIGN PERMITS	\$ 1,039	\$ 1,069	\$ 840	\$ 663	\$ 1,000	\$ 81	8.10%	\$ 919	\$ 1,000			
27	101-32620	PLANNING PERMITS	\$ 3,360	\$ 750	\$ 3,568	\$ 2,051	\$ 3,500	\$ 79	2.26%	\$ 3,421	\$ 3,000	Land use applications		
28	101-32670	RENTAL LICENSES	\$ 4,425	\$ 3,346	\$ 36,902	\$ 36,223	\$ 36,000	\$ 30,385	84.40%	\$ 5,615	\$ 36,000	Single family homes, apartments, duplexes		
29	101-33401	LOCAL GOVERNMENT AID	\$ 646,036	\$ 649,597	\$ 649,929	\$ 623,049	\$ 678,467	\$ 339,234	50.00%	\$ 339,233	\$ 679,115	Actual (2nd half rec'd end of Dec) Per Rev. Dept.		
30	101-33418	FIRE TRAINING AID	\$ 10,870	\$ 12,904	\$ -	\$ 22,542	\$ 7,000	\$ 1,292	18.46%	\$ 5,708	\$ 7,000	MN Fire Training Board aid		
31	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		
32	101-33422	POLICE AID	\$ 84,441	\$ 93,499	\$ 87,879	\$ 175,397	\$ 112,000	\$ 13,485	12.04%	\$ 98,515	\$ 112,000	TZD, Vest aid, PERA State aid, Training aid (PERA aid should increase with additional staff)		
33	101-33425	POLICE SERVICES	\$ 1,844	\$ 10,780	\$ 783	\$ 589	\$ 4,500	\$ 37,791	839.80%	\$ (33,291)	\$ 4,500	Events, fingerprinting, reports		
34	101-33611	STAFF SERVICES	\$ 689	\$ -	\$ -	\$ -	\$ 500	\$ -	0.00%	\$ 500	\$ -	Billable non-Police staff hours, mostly PW		
35	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		
36	101-34001	GATEWAY SIGN ADVERTISING	\$ 9,113	\$ 14,300	\$ 6,963	\$ 312	\$ 12,000	\$ 8,815	73.46%	\$ 3,185	\$ 10,000	Fluctuates but lower than 2024		
37	101-35100	POLICE FINES/FORFEITURES	\$ 38,160	\$ 34,871	\$ 38,916	\$ 39,677	\$ 40,000	\$ 27,788	69.47%	\$ 12,212	\$ 40,000	District Courts, impounding and towing		
38	101-36000	MISCELLANEOUS REVENUES	\$ 8,985	\$ 30,958	\$ 32,076	\$ 46,161	\$ 91,000	\$ 43,061	47.32%	\$ 47,939	\$ 68,075	Copies, Boerboom/Sipe Park rental, other misc. revenue (Small Cities Assistance \$48,075)		
39	101-3600x	REFUNDS AND REIMBURSEMENTS	\$ -	\$ 5,196	\$ 13,331	\$ 5,500	\$ 4,000	\$ -	0.00%	\$ 4,000	\$ -	LMC dividends, insurance claims, other misc. reimbursements		
40	101-36001	COMMUNITY CENTER RENTAL	\$ 2,775	\$ 11,472	\$ 18,988	\$ 20,030	\$ 20,500	\$ 19,394	94.60%	\$ 1,106	\$ 20,500	Same as Prior Year		
41	101-36002	YOUTH RECREATION FEES	\$ -	\$ 18,170	\$ 12,495	\$ 6,501	\$ 15,000	\$ 2,300	15.33%	\$ 12,700	\$ 15,000	Same as Prior Year		
42	101-36003	LIBRARY EXPENSE REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ (117)	-11.70%	\$ 1,117	\$ 1,000	Same as Prior Year		
43	101-36100	SPECIALS COLLECTED BY COUNTY	\$ 512	\$ 605	\$ 4,131	\$ 768	\$ 4,100	\$ 5,220	127.32%	\$ (1,120)	\$ -	Based on 2023 first half collections		
44	101-36210	INTEREST EARNED	\$ 24,465	\$ (2,106)	\$ -	\$ 61,882	\$ 45,000	\$ 33,750	75.00%	\$ 11,250	\$ 55,000	Interest is allocated at year end		
45	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		
46	101-36242	NITE TO UNITE DONATIONS	\$ -	\$ 120	\$ 10,000	\$ 8,000	\$ 10,000	\$ 10,047	0.00%	\$ (47)	\$ 10,000	Donations for Night to Unite event NEW 10% Fee		
47	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		
48	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		
49	101-39000	TRANSFER FROM CHARITABLE GAMING									\$ 25,000	First time - use for Public Safety		
50	101-39301	EXCESS TIF REVENUES	\$ 6,659	\$ 6,149	\$ 2,424	\$ 5,409	\$ 8,000	\$ 6,038	75.48%	\$ 1,962	\$ 8,000	Based on 2023 first half collections		
51		ANTENNAE LEASE REVENUE									\$ 75,000	Previous years included in the Water Utility Fund		
52	101-25500	AMERICAN RESCUE PLAN FUNDS	\$ -	\$ -	\$ 63,887		\$ -		0.00%	\$ -	\$ -	ARP funds to eliminate revenue loss (one-time only in 2022)		
53		PUBLIC SAFETY FUNDS FROM STATE	\$ -	\$ -	\$ -		\$ 117,321		0.00%	\$ 117,321	\$ -	One time funding for Public Safety from the State of MN		
54														
55			\$ 2,690,738	\$ 2,874,498	\$ 3,094,373	\$ 3,348,690	\$ 4,013,109	\$ 1,995,823	49.73%	\$ 2,020,931	\$ 4,193,780			
56														
57		<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>\$ 1,549,429</b>				<b>\$ 1,495,940</b>	<b>7.97% revenue decrease from 2024 to 2025</b>		
58														
59		<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>\$ 2,697,840</b>	<b>30.98% tax levy increase 2024 to 2025</b>		
60														
61														
62												H:\2025 Revenue		



## City of Osseo City Council Work Session Meeting Item

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**Agenda Item:** Discuss City Administrator/Police Chief Review Process

**Meeting Date:** November 25<sup>th</sup>, 2024

**Prepared by:** Shane Mikkelson, City Administrator/Police Chief

**Attachments:**

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**Policy Consideration:**

Discuss the review process and see if there needs to be any changes.

**Background:**

In past years the City Council would have an annual review of the City Administrator at the last Council Meeting of the year. The written materials would be sent to the Council before that meeting and the written materials would be sent to the Human Resources Committee for totaling the points given to the Administrator. There would be a closed session where the Council would conduct the review.

I was following this process when I sent out the forms to the entire Council on 11/19/2024. Since sending that email, I have received some questions about the current process and if that fits with my current role.

Some of the questions include if the review should be pushed to 2025 and done after I work for a full year, does this process also cover the Police Chief Review and should the current process be changed to better fit the current roles I am filling.

**Recommendation/Action Requested:**

Give some directions for staff on the City Administrator/Police Chief Review Process.