

RESOLUTION NO. 20-102

**RESOLUTION APPROVING 2021 PROPOSED GENERAL FUND BUDGET, 2021
PRELIMINARY PROPERTY TAX LEVY, AND SETTING PUBLIC HEARING DATE
FOR THE 2021 GENERAL FUND BUDGET AND 2021 PRELIMINARY PROPERTY TAX LEVY**

WHEREAS, the City of Oak Grove is required by State law to approve a resolution setting forth an annual tax levy to the Anoka County Auditor; and

WHEREAS, Minnesota Statutes require approval of a preliminary property tax levy and preliminary budget on or before September 30th of each year; and

WHEREAS, the City Council has received the proposed budget document;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Oak Grove, that the Preliminary 2021 budget shall be as follows:

REVENUES	2021 Proposed Budget
Taxes and special assessments	\$ 2,496,529
Other General Revenues	547,396
TOTAL REVENUES	3,043,925
EXPENDITURES	
General Government	816,318
Public Safety	1,226,603
Public Works	621,273
Parks and Recreation	74,731
Miscellaneous	5,000
Transfers out	300,000
TOTAL EXPENDITURES	\$ 3,043,925

BE IT FURTHER RESOLVED that the public input meeting will be held on November 30, 2020; and

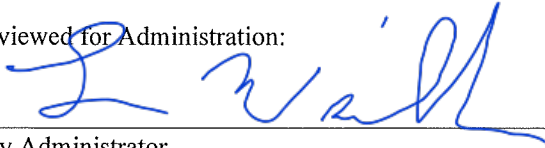
BE IT FURTHER RESOLVED that the City Council of the City of Oak Grove, Anoka County, Minnesota, that the following sums of money be levied for collection in 2021 upon the table property in said City of Oak Grove for the following purposes:

Program or service	<u>2021 Requested</u>
Base levy	
General fund	\$ 2,496,529
Economic Development Authority	6,750
	<hr/>
Total Property Taxes	\$ 2,503,279

And

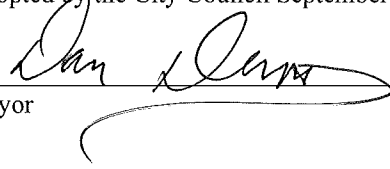
BE IT FURTHER RESOLVED that the City Clerk is hereby authorized and directed to transmit this information to the County Auditor of Anoka County, Minnesota and the Minnesota Department of Revenue, if applicable, in the format requested as required by law.

Reviewed for Administration:



City Administrator

Adopted by the City Council September 14th, 2020



Mayor

Attest:



City Clerk

RESOLUTION NO. 20-098

**CITY OF OAK GROVE
ECONOMIC DEVELOPMENT AUTHORITY**

**AUTHORIZING THE PRELIMINARY LEVY OF
A SPECIAL BENEFIT LEVY PURSUANT TO MINNESOTA STATUTES,
SECTION 469.033, SUBDIVISION 6 AND APPROVAL
OF A PRELIMINARY BUDGET FOR FISCAL YEAR 2021**

WHEREAS, pursuant to Minnesota Statutes, Section 469.090 to 469.108 (the “EDA Act”), the City Council of the City of Oak Grove created the City of Oak Grove Economic Development Authority (the “Authority”); and

WHEREAS, pursuant to the EDA Act, the City Council granted to the Authority all of the powers and duties of a housing and redevelopment authority under the provisions of the Minnesota Statutes, Sections 469.001 to 469.047 (the “HRA Act”); and

WHEREAS, Section 469.033, subdivision 6 of the HRA Act authorizes the Authority to levy a tax upon all taxable property within the City to be expended for the purposed authorized by the EDA Act; and

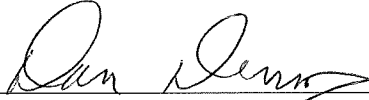
WHEREAS, such levy may be in an amount not to exceed .0185 percent of estimated market value of the City; and

WHEREAS, the Authority has filed its budget for the special benefit levy in accordance with the budget procedures of the City in the amount of \$6,750; and

WHEREAS, based upon such budgets the Authority will levy all or such portion of the authorized levy as it deems necessary and proper;

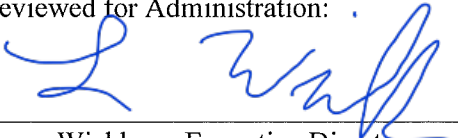
NOW THEREFORE BE IT RESOLVED by the City of Oak Economic Development Authority, that, subject to the approval of the City Council of the City of Oak Grove, the Authority adopts a preliminary levy of \$6,750, for taxes payable in 2021.

Adopted by the City Council September 14th, 2020



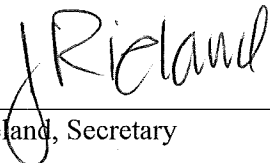
Dan Denno, President

Reviewed for Administration:



Loren Wickham, Executive Director

Attest:



Jessica Rieland, Secretary

(Seal)

Status	Capital Improvement Project Name	Amount	Useful	Source	Dept.	Fund Description	Fund	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
			Life	Year															
Active	Fire Rescue Tool Set (Jaws of Life)	44,000	10	2020	Public Safety	Asset replacement	412	-	44,000	-	-	-	-	-	-	-	-	-	-
Active	1996 Dump Truck	240,000	20	2020	Public Works	Asset replacement	411	-	240,000	-	-	-	-	-	-	-	-	-	-
Active	2001 Pick-up w/ Plow (0255)	55,000	10	2020	Public Works	Asset replacement	411	-	55,000	-	-	-	-	-	-	-	-	-	-
Active	Sirens (4)	100,000		2020	General Government	Asset replacement	413	-	100,000	-	-	-	-	-	-	-	-	-	-
Active	Street Improvements	600,000		2020	Public Works	Road Improvement	403	-	600,000	-	-	-	-	-	-	-	-	-	-
Active	Trail Overlays	20,000		2020	Public Works	Park Development	207	-	20,000	-	-	-	-	-	-	-	-	-	-
Active	Pressure Washer	5,000		2020	Public Works	Asset replacement	411	-	5,000	-	-	-	-	-	-	-	-	-	-
Active	2013 Bobcat	60,000	8	2020	Public Works	Asset replacement	411	-	60,000	-	-	-	-	-	-	-	-	-	-
Active	CAT Loader (6052)	121,000		2020	Public Works	Asset replacement	411	-	121,000	-	-	-	-	-	-	-	-	-	-
Active	Dunlop Property Park Development	10,000		2020	Parks and Recreation	Park Development	207	-	10,000	-	-	-	-	-	-	-	-	-	-
Active	Rescue Truck	295,000	20	2020	Public Safety	Asset replacement	412	-	295,000	-	-	-	-	-	-	-	-	-	-
Active	Lawn Mower Trailer (9413)	12,000		2021	Public Works	Asset replacement	411	-	-	12,000	-	-	-	-	-	-	-	-	-
Active	Radios	70,000	10	2021	Public Safety	Asset replacement	412	-	-	70,000	-	-	-	-	-	-	-	-	-
Active	Pump and Skid System for Pickup Truck	30,000	20	2021	Public Safety	Asset replacement	412	-	-	30,000	-	-	-	-	-	-	-	-	-
Active	Network File Server and Switches	15,000	6	2021	General Government	Asset replacement	413	-	-	15,000	-	-	-	-	-	-	-	-	-
Active	Street Improvements	600,000		2021	Public Works	Road Improvement	403	-	-	600,000	-	-	-	-	-	-	-	-	-
Active	Backhoe	60,000		2021	Public Works	Asset replacement	411	-	-	60,000	-	-	-	-	-	-	-	-	-
Active	Grass 21 - Replacement	70,000		2021	Public Safety	Asset replacement	412	-	-	70,000	-	-	-	-	-	-	-	-	-
Active	Fortuna for Open Water Rescue	6,000		2021	Public Safety	Asset replacement	412	-	-	6,000	-	-	-	-	-	-	-	-	-
Active	Rescue struts and Airbags for new Rescue	12,000		2021	Public Safety	Asset replacement	412	-	-	12,000	-	-	-	-	-	-	-	-	-
Active	Additional Bay to Station 2	809,000	30	2022	General Government	Asset replacement	413	-	-	-	809,000	-	-	-	-	-	-	-	-
Active	2001 Dump Truck (3227)	180,000		2022	Public Works	Asset replacement	411	-	-	-	180,000	-	-	-	-	-	-	-	-
Active	Playground Equipment - City Hall	100,000		2022	Parks and Recreation	Park Development	207	-	-	-	100,000	-	-	-	-	-	-	-	-
Active	Playground Equipment - Ramblin Rum	50,000		2022	Parks and Recreation	Park Development	207	-	-	-	50,000	-	-	-	-	-	-	-	-
Active	1996 Pup Trailer (0423)	20,000		2022	Public Works	Asset replacement	411	-	-	-	20,000	-	-	-	-	-	-	-	-
Active	Picnic Shelter #1 - OG Preserve 3 into 1	30,000		2022	Parks and Recreation	Park Development	207	-	-	-	30,000	-	-	-	-	-	-	-	-
Active	Hose Washer	12,000	10	2022	Public Safety	Asset replacement	412	-	-	-	12,000	-	-	-	-	-	-	-	-
Active	Street Improvements	600,000		2022	Public Works	Road Improvement	403	-	-	-	600,000	-	-	-	-	-	-	-	-
Active	Replace Officer #2 Vehicle - Tahoe	56,000	15	2022	Public Safety	Asset replacement	412	-	-	-	56,000	-	-	-	-	-	-	-	-
Active	2003 Dump Truck (3471)	288,000	20	2023	Public Works	Asset replacement	411	-	-	-	-	288,000	-	-	-	-	-	-	-
Active	2008 Pickup truck w/plow (2687)	58,000		2023	Public Works	Asset replacement	411	-	-	-	-	58,000	-	-	-	-	-	-	-
Active	Dryer	49,000	10	2023	Public Safety	Asset replacement	412	-	-	-	-	49,000	-	-	-	-	-	-	-
Active	Breathable Air Compressor	50,000	15	2023	Public Safety	Asset replacement	412	-	-	-	-	50,000	-	-	-	-	-	-	-
Active	Street Improvements	600,000		2023	Public Works	Road Improvement	403	-	-	-	-	600,000	-	-	-	-	-	-	-
Active	2001 Pumper (1683) - E11	752,000	20	2024	Public Safety	Asset replacement	412	-	-	-	-	-	752,000	-	-	-	-	-	-
Active	2001 Pumper (1699) - E21	752,000	20	2024	Public Safety	Asset replacement	412	-	-	-	-	-	752,000	-	-	-	-	-	-
Active	4 Gas Meters	2,900	4	2024	Public Safety	Asset replacement	412	-	-	-	-	-	2,900	-	-	-	-	-	-
Active	Street Improvements	600,000		2024	Public Works	Road Improvement	403	-	-	-	-	-	600,000	-	-	-	-	-	-
Active	Electronic Sign at Fire Station	20,000		2024	General Government	Asset replacement	413	-	-	-	-	-	20,000	-	-	-	-	-	-
Active	Fire Station #1	4,100,000	30	2024	Public Safety	Asset replacement	413	-	-	-	-	-	4,100,000	-	-	-	-	-	-
Active	Thermal Cameras	15,000	5	2024	Public Safety	Asset replacement	412	-	-	-	-	-	15,000	-	-	-	-	-	-
Active	Rescue Airbags	12,000	10	2024	Public Safety	Asset replacement	412	-	-	-	-	-	12,000	-	-	-	-	-	-
Active	Street Improvements	600,000		2025	Public Works	Road Improvement	403	-	-	-	-	-	-	600,000	-	-	-	-	-
Active	Portable Generator	20,000		2025	Public Works	Asset replacement	413	-	-	-	-	-	-	20,000	-	-	-	-	-
Active	Shelter City Hall	13,500		2025	Parks and Recreation	Park Development	207	-	-	-	-	-	-	13,500	-	-	-	-	-
Active	2005 Pickup Truck (4839)	40,000		2025	Public Works	Asset replacement	411	-	-	-	-	-	-	40,000	-	-	-	-	-
Active	4 Gas Meters	2,900	4	2025	Public Safety	Asset replacement	412	-	-	-	-	-	-	2,900	-	-	-	-	-
Active	Replace Air Packs	59,000	10	2025	Public Safety	Asset replacement	412	-	-	-	-	-	-	59,000	-	-	-	-	-
Active	Washers FS1 & FS2	68,000	10	2025	Public Safety	Asset replacement	412	-	-	-	-	-	-	68,000	-	-	-	-	-
Active	Furnace - PW	7,200	10	2025	Public Works	Asset replacement	413	-	-	-	-	-	-	7,200	-	-	-	-	-
Active	Street Improvements	600,000		2026	Public Works	Road Improvement	403	-	-	-	-	-	-	-	600,000	-	-	-	-
Active	Ditch Mower	20,000	10	2026	Public Works	Asset replacement	411	-	-	-	-	-	-	-	20,000	-	-	-	-
Active	2006 Dump Truck (5238)	257,000	20	2026	Public Works	Asset replacement	411	-	-	-	-	-	-	-	257,000	-	-	-	-
Active	Grass 11 - Replace	64,000	20	2026	Public Safety	Asset replacement	412	-	-	-	-	-	-	-	64,000	-	-	-	-
Active	Replace Officer #1 Vehicle - Explorer	59,000	15	2026	Public Safety	Asset replacement	412	-	-	-	-	-	-	-	59,000	-	-	-	-
Active	Rescue Struts	8,500	10	2026	Public Safety	Asset replacement	412	-	-	-	-	-	-	-	8,500	-	-	-	-
Active	Fire Rescue Tool Set (Jaws of Life)	50,000	10	2027	Public Safety	Asset replacement	412	-	-	-	-	-	-	-	-	50,000	-	-	-
Active	Park Shelters - Shade Tree Commons	15,000	20	2031	Parks and Recreation	Park Development	207	-	-	-	-	-	-	-	-	-	-	-	-
Active	Park Shelters - Rum River Ridge	15,000	20	2036	Parks and Recreation	Park Development	207	-	-	-	-	-	-	-	-	-	-	-	-
Active	Park Shelters - Milestone Meadows	15,000	30	2041	Parks and Recreation	Park Development	207	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL								550,629	1,550,000	875,000	1,857,000	1,045,000	6,253,900	810,600	1,008,500	50,000	-	-	-

Note:
 *Capitalization of asset will be done in year of delivery regardless of year ordered.



City Hall
19900 Nightingale Street NW
Oak Grove, Minnesota 55011
Main (763) 404-7000
Fax (763) 404-7001

Budget Memorandum

To: Mayor and City Council

From: Loren Wickham, City Administrator
Pa Thao, Consulting Finance Director

Date: September 14, 2020

RE: 2021 Preliminary Budget

The following is the 2021 preliminary budget based on Department Head recommendations and City Administrator adjustments.

Levy Summary

City Management has prepared information requested by the Mayor and City Council (Council) at the budget work session held on August 14th, 2020. This memo contains that information as well as additional information and analysis to assist the Council with discussions around the 2021 payable tax year and the 2021 budgets for all budgeted funds of the City of Oak Grove (City).

In prior years, the City has used preliminary tax capacity data from Anoka County based on the prior year's actual tax capacity to prepare the preliminary tax levy. Actual tax capacity reports for the 2021 payable year were made available in late August and were used to prepare the proposed 2021 budget and tax levy as well as to calculate the City's preliminary 2021 tax rate.

During 2021 budget discussions, it was noted that the 2021 tax levy would increase due to the increase in assessed property values if the 2020 tax rate remained flat at 21.46%. The Council and City Management have worked to gradually reduce the tax rate between 2013 and 2020 from 32.68% to 21.46%, an approximate decrease of one-third from the 2013 tax rate. The Council and City Management also note as the City continues to grow there will be increased demand placed on City staff and resources to accommodate this growth and the levy and resulting tax rate may need to increase if it is not sustainable long term to maintain current levels of service. Costs related to Wages and Benefits, Public Safety, and Street Maintenance continue to rise as the tax rate has decreased.

The City's total tax capacity for the years 2020 payable and estimated 2021 payable are \$9,941,005 and \$10,497,190, respectively. This results in an increase of \$556,185 and 5.6% in total tax capacity. The increase is primarily attributable to residential homestead properties in new developments and other new or improved parcels in the City's taxing jurisdiction.

Levy Summary – Continued

To achieve the objectives of the Council, City Management proposes an increase to the General fund levy of \$166,048 to balance the General fund budget and maintain current levels of service. Attached is the General Fund Budget Summary which reflects proposed changes below along with the current tax rate and historical tax rates for the City. For reference, the 2020 tax rate was 21.46% and the 2021 proposed tax rate is estimated at 21.59%, resulting in tax rate increase of 0.134% for the 2021 payable tax year.

Street Maintenance and Road Improvement Fund

The City Engineer noted in a memo to the City Administrator on June 18, 2019, the City experienced a period of significant growth from 2001 to 2003 that resulted in additional street construction. Per the memo, the streets are still in good condition but the City Engineer recommends increasing budgeted transfers to the Road Improvement fund to cover the increased annual overlay costs in the years 2021 through 2023. Annual overlay costs are expected to increase from \$500,000 per year to approximately \$830,000 beginning in 2021.

The cash reserve balance of the Road Improvement fund is approximately \$709,158 as of August 2020.

Transfers

Transfers out of the General fund are used to support capital funds, such as the Street Maintenance, Road Improvement, Public Works and Fire Acquisition Funds. The net of transfers into and out of the General fund is the portion of the General fund budget that is not related to operational revenues and expenditures of the City.

The City has budgeted transfers from the General fund to the Road Improvement fund of \$300,000 in 2019 and \$200,000 in 2020. \$116,666 of the 2020 budgeted transfer was made as of July 2020 and \$83,333 remains to be transferred by December 2020. \$300,000 has been budgeted for interfund transfers for 2021 which is an increase of \$100,000 from 2020. A memo from City Engineer Schwartz recommended increasing this to \$500,00 just for the Road Improvement Fund so the City doesn't fall behind on its street maintenance overlay program.

If the Council wishes to increase the 2021 budgeted General fund transfer, the levy will need to increase. Most of the reserves in the Road Improvement Fund are projected to be depleted in 2023 when year-to-date expenditures indicate the deficit will exceed budgeted amounts. The Fire Equipment Acquisition Fund reserves are projected to be depleted in 2024 and the Building Repair/Maintenance fund reserves are projected to be depleted in 2021 with the planned capital improvement projects planned.

Wages and Benefits

Changes to wages and benefits for the 2021 budget year are as follows:

- The preliminary budget includes a 2.5% COLA increase for all full-time staff. Full-time employees are also eligible for merit increases, which have been incorporated into the 2021 budget at the highest level of 1.5%.
- The City's current health insurance rates will increase approximately 8.22% for 2021 based on rate increases. Total health insurance increased approximately 12% after age is factored in.
- City contributions for health insurance remain at 80% for single coverage and 70% for family coverage.
- No changes to PERA contribution rates for 2021.
- No changes to Dental insurance costs for 2021.

General Fund Revenues

- General fund property tax levy increased \$166,048 to \$2,496,529. This increase is to pay for additional anticipated expenditures explained below under General Fund Expenditures.
- Plan review fees budget increased \$15,000 for 2020 based on activity levels currently being seen by City staff.
- Intergovernmental revenues decreased due to decreases in the following: Municipal Street Maintenance Aid 15% less than 2020 awarded amount and Fire State Aid of \$41,400.
- Contributions and donations are not budgeted again in 2021 as revenues are unpredictable. However, refunds and reimbursements were budgeted for in 2021 based on the LMC rebate we have received in previous years in the amount of \$5,000.
- Interest earnings are budgeted conservatively for 2021 similar to the 2020 budget.
- Refund and reimbursement revenues decreased \$11,000 due to match past year actual trends.

General Fund Expenditures

Mayor and Council

- Starting in 2021 budget, all salary and benefits will be budgeted in the General Fund

City Clerk/Administration

- No significant changes for 2021.

Legal Services

- No significant changes from 2021.

Elections

- This department decreased \$18,000 due to 2021 not being an election year.

Finance

- There is a 1.5% increase in the AEM Financial Services contract for 2021 of \$1,100.

Assessing

- Assessing fees increased \$1,000 based on recent growth and the increased number of unimproved and improved lots which are used to calculate assessment fees per the City's contract with Anoka County. We anticipate this to keep increasing due to more developments, as more improved parcels are being added to tax rolls.

Planning and Zoning

- \$30,000 has been budgeted again for a consulting planner in 2021. Comprehensive plan implementation will likely carry into 2021. A consultant planner may also be needed to help with development reviews and planning if the current level of development continues or increases.

Computer Services

- No significant changes for 2021.

Government Buildings and Grounds

- No significant changes to budget but there are potential increases related to unknown utility rate increases and possible furnace purchases.
- Repairs and maintenance costs have been budgeted to cover normal operational maintenance costs. Major equipment purchases are paid out of other funds.

General Fund Expenditures - Continued

Animal Control

- The City locked in rates with North Metro Animal Care and control through 2021

Miscellaneous

- No significant changes from 2021.

Police Services

- The City proposed contract at the 20-hr service level for 2021 is \$622,777 which will be a 1.63% increase from 2020 contract.

Fire Management

- Planning on hiring 2 additional firefighters in 2021 due to retirements.
- \$5,000 increase in repairs/maintenance vehicle and equipment due to aging vehicles; \$3,000 in office equipment and furnishing for projection and tablets in station 2.
- \$3,000 increase in equipment for tools for new rescue in 2021.
- Worker's comp insurance increased \$1,500 to reflect anticipated premiums increases for 2021.

Building Inspection

- Increase of \$36,750 in expenses for 2021 due to increased building permit activities.

Public Works

- Salaries and related benefits decreased \$62,087 despite merit and COLA increases from 2020 budget due to the retirement of the Public Work director mid-year 2020. An additional street maintenance worker was hired in 2020 which was also budgeted for in 2020.
- Signs and striping expenditures increased \$2,000 based on historical trends the past several years.
- Repairs and maintenance costs have been budgeted to cover normal operational maintenance costs. Major equipment purchases are paid out of other funds.

Watershed

- No significant changes for 2021.

Ice and Snow Removal

- No significant changes for 2021.

Engineering

- Increase of \$1,000 based on actual data from previous years.

Park and Park Maintenance

- No significant changes from 2020 budget.
- Repairs and maintenance costs have been budgeted to cover normal operational maintenance costs. Major equipment purchases are paid out of other funds.

General Fund Expenditures - Continued

Transfers

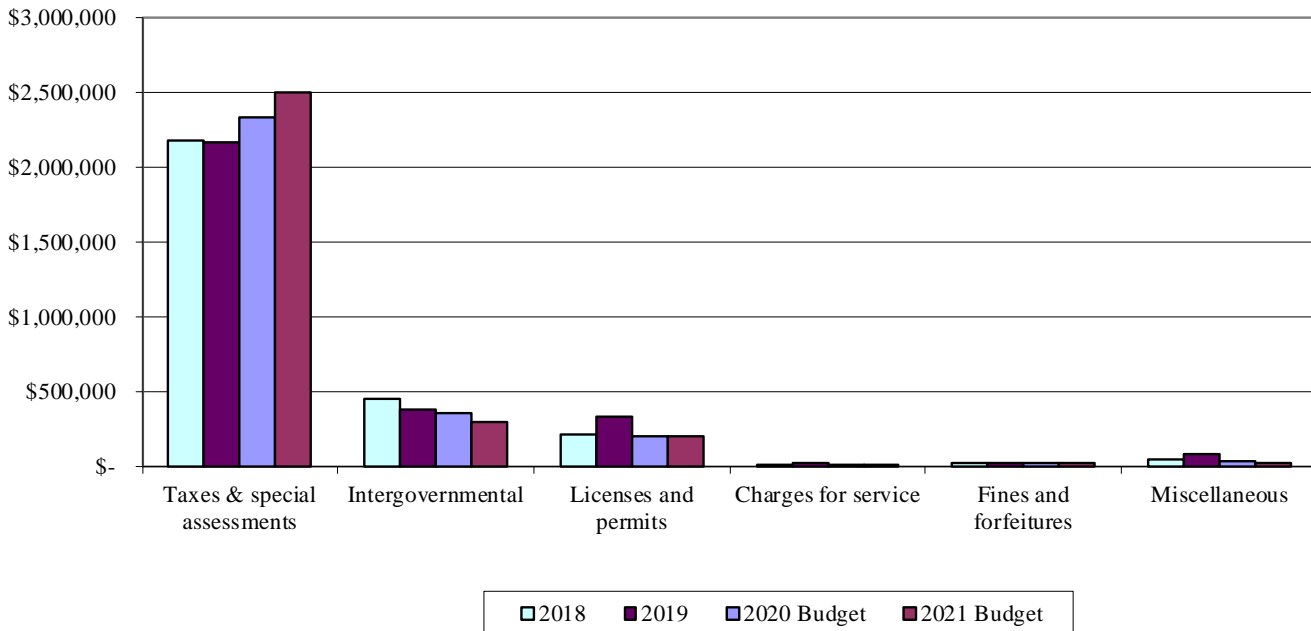
- This has decreased by \$100,000 from 2019 budget amount of \$300,000. The \$200,000 budgeted for 2021 will be transferred to Street Maintenance fund. The City Council and City Management have worked to develop a budget based on actual expenditures therefore reducing the excess reserves.
- A memo from City Engineer Schwartz recommended increasing transfer to \$500,000 just for Road Improvement Fund so the City doesn't fall behind on its street maintenance overlay program.
- The proposed transfer is only to the Road Improvement Fund (403). There are no proposed transfers to the other capital funds such as the Public Works & Fire Asset Acquisition Funds. Without annual transfers these funds will be depleted in a few years.

Summary of Revenue Trends

A summary of the 2018 and 2019 General fund actual revenues as well as the 2020 and 2021 budgeted revenues are presented below with a graphical analysis.

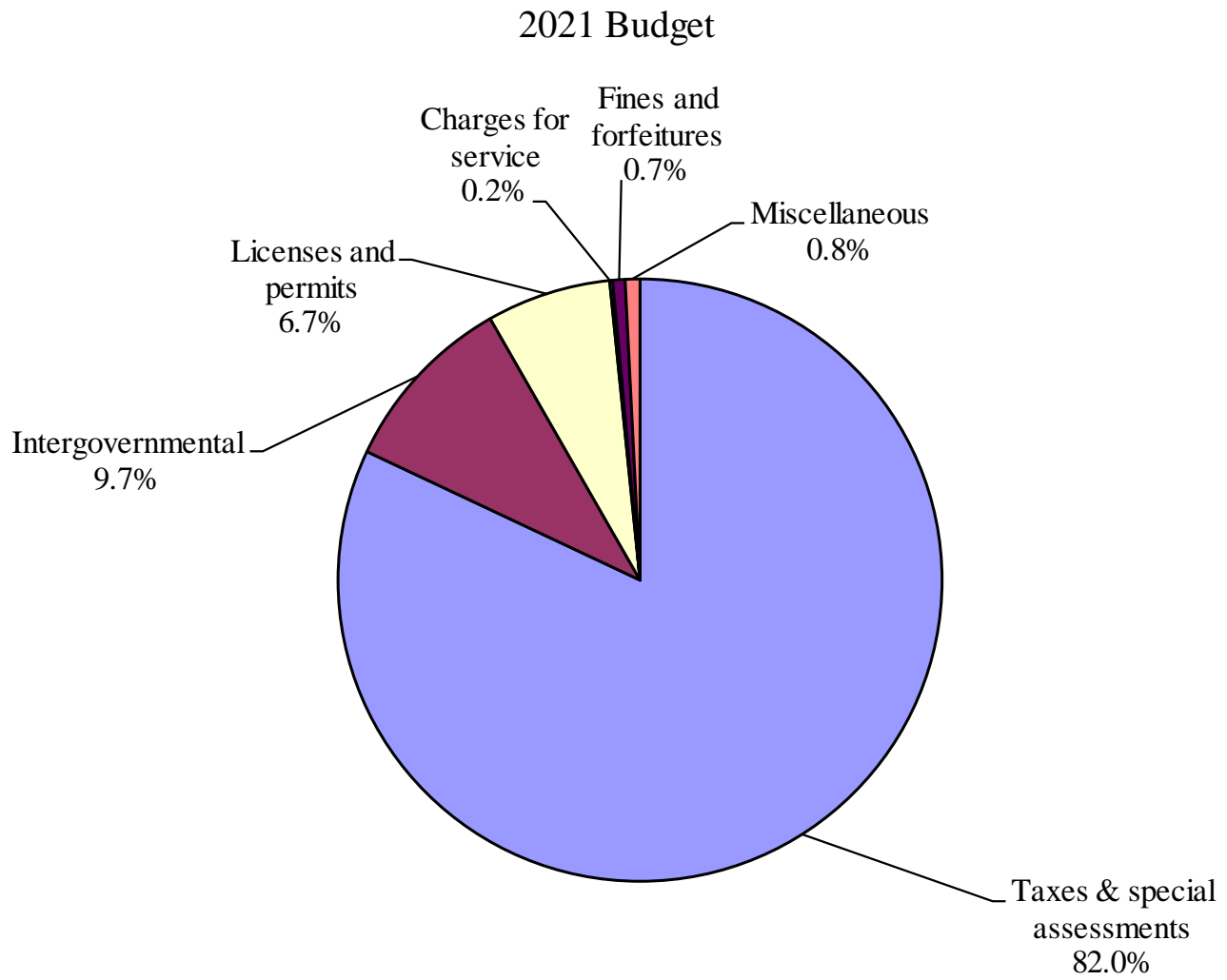
CITY OF OAK GROVE					
REVENUE TRENDS/GRAPHS					
	2018	2019	2020 Budget	2021 Budget	Percent Change
Taxes & special assessments	\$ 2,179,292	\$ 2,165,099	\$ 2,330,481	\$ 2,496,529	7.13%
Intergovernmental	453,009	375,715	357,153	295,896	-17.15%
Licenses and permits	217,884	332,601	201,000	202,500	0.75%
Charges for service	11,491	20,064	5,000	5,000	0.00%
Fines and forfeitures	21,632	19,336	25,000	20,000	-20.00%
Miscellaneous	43,982	81,029	35,000	24,000	-31.43%
Total Revenue	\$ 2,927,290	\$ 2,993,844	\$ 2,953,634	\$ 3,043,925	3.06%

Revenue Trends



Summary of Revenue Trends – Continued

Below is a graph of the City's General fund revenues by source as a percentage of total 2021 budgeted revenues.

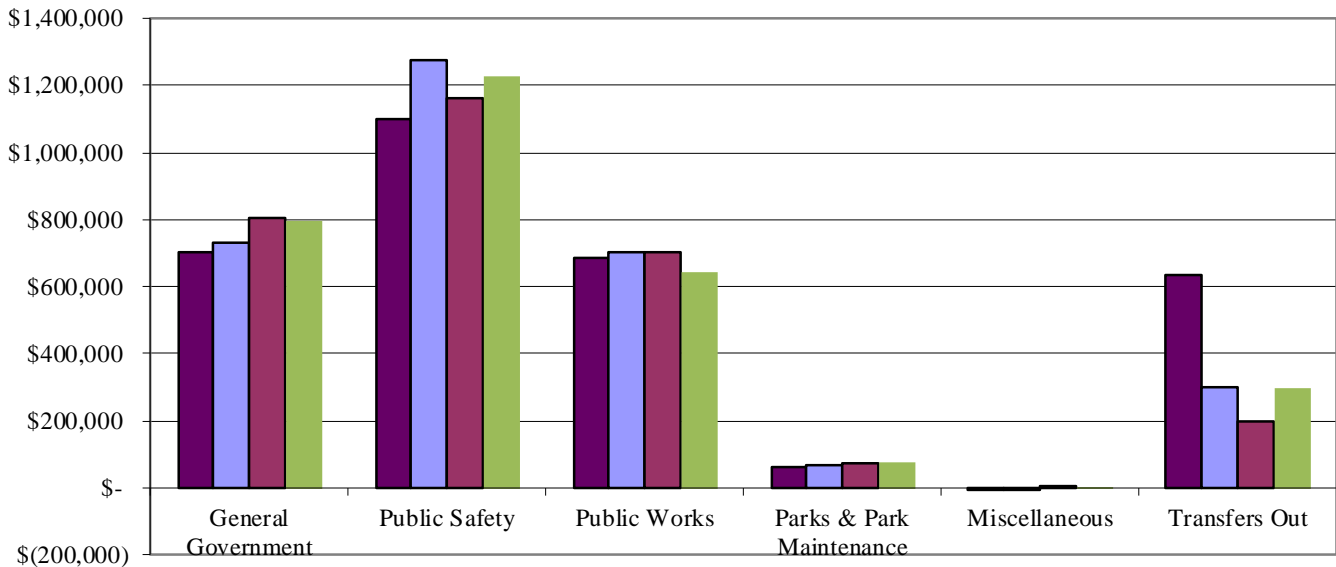


Summary of Expenditure Trends

A summary of the 2018 and 2019 actual General fund expenditures by function as well as the 2020 and 2021 budgeted expenditures are presented below with a graphical analysis.

CITY OF OAK GROVE					
EXPENDITURE TRENDS/GRAPHS					
	2018	2019	2020 Budget	2021 Budget	Percent Change
General Government	705,196	731,975	807,248	796,318	-1.35%
Public Safety	1,098,989	1,276,619	1,163,119	1,226,603	5.46%
Public Works	687,963	701,855	705,450	641,273	-9.10%
Parks & Park Maintenance	64,656	66,634	72,817	74,731	2.63%
Miscellaneous	(508)	(33)	5,000	5,000	0.00%
Transfers Out	635,063	300,000	200,000	300,000	50.00%
Total Expenditures	3,191,359	3,077,050	2,953,634	3,043,925	3.06%

Expenditure Trends

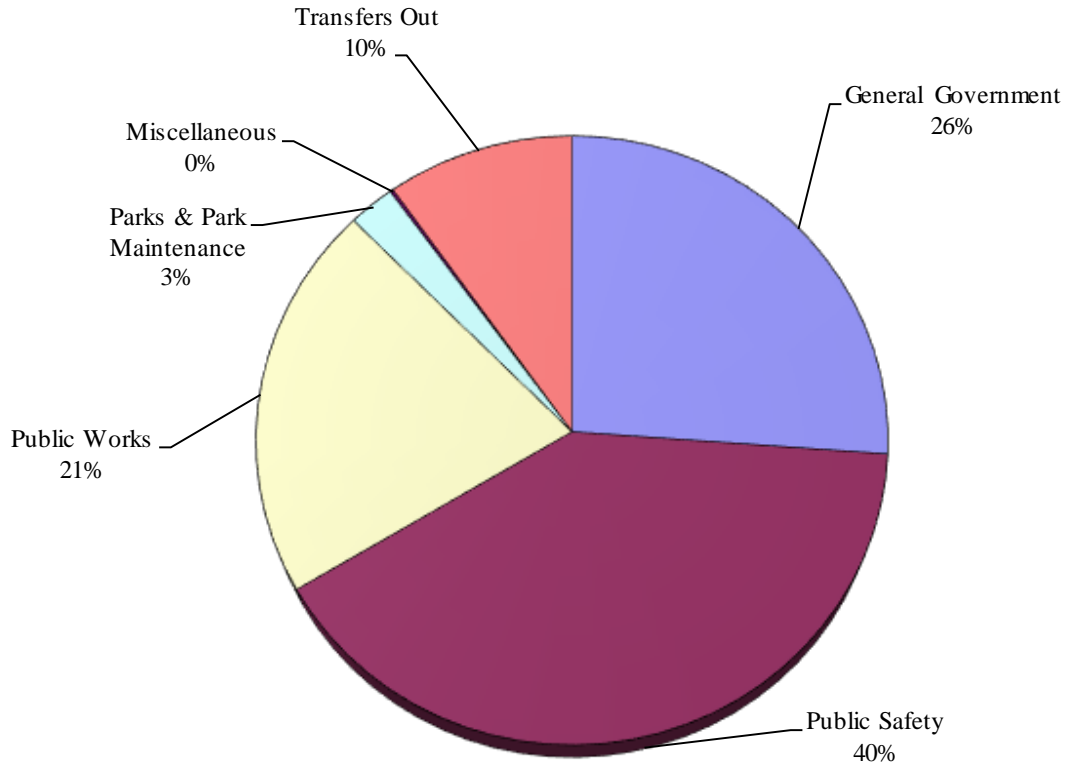


■ 2018 ■ 2019 ■ 2020 Budget ■ 2021 Budget

Summary of Expenditure Trends – Continued

Below is a graph of the City's General fund expenditures by function as a percentage of total 2021 budgeted expenditures.

2021 Budget



Summary of Expenditure Trends – Continued

Below is a more detailed breakdown of the City’s General fund expenditures by department.

	2018	2019	Budget 2020	Budget 2021	Percent Change
Mayor and council	\$ 38,726	\$ 41,666	\$ 41,550	\$ 41,633	0.20%
City Clerk/Administration	250,553	279,795	286,448	296,538	3.52%
Elections	18,160	1,963	20,600	2,511	-87.81%
Finance	170,359	177,907	181,300	184,847	1.96%
Assessing	44,206	44,751	46,000	47,000	2.17%
Legal Services	50,079	63,553	60,000	60,000	0.00%
Planning and Zoning	26,354	23,310	52,150	53,443	2.48%
Computer Services	42,335	30,990	42,000	43,000	2.38%
Government Building and Grounds	64,424	68,040	77,200	67,346	-12.76%
Police Services	566,135	590,839	612,765	622,777	1.63%
Animal Control	308	60	2,000	2,000	0.00%
Fire Management	402,565	438,656	425,104	441,826	3.93%
Building Inspection	129,981	247,064	123,250	160,000	29.82%
Public Works	577,914	569,511	580,722	520,859	-10.31%
Watershed	10,988	6,656	13,828	12,898	-6.73%
Ice & Snow Removal	73,905	103,598	91,900	87,516	-4.77%
Engineering	25,156	22,090	19,000	20,000	5.26%
Park and Park Maintenance	64,656	66,634	72,817	74,731	2.63%
Miscellaneous	(508)	(33)	5,000	5,000	0.00%
Transfer Out	635,063	300,000	200,000	300,000	50.00%
TOTAL EXPENDITURES	\$ 3,191,359	\$ 3,077,050	\$ 2,953,634	\$ 3,043,925	3.06%

Summary of Taxable Market Values

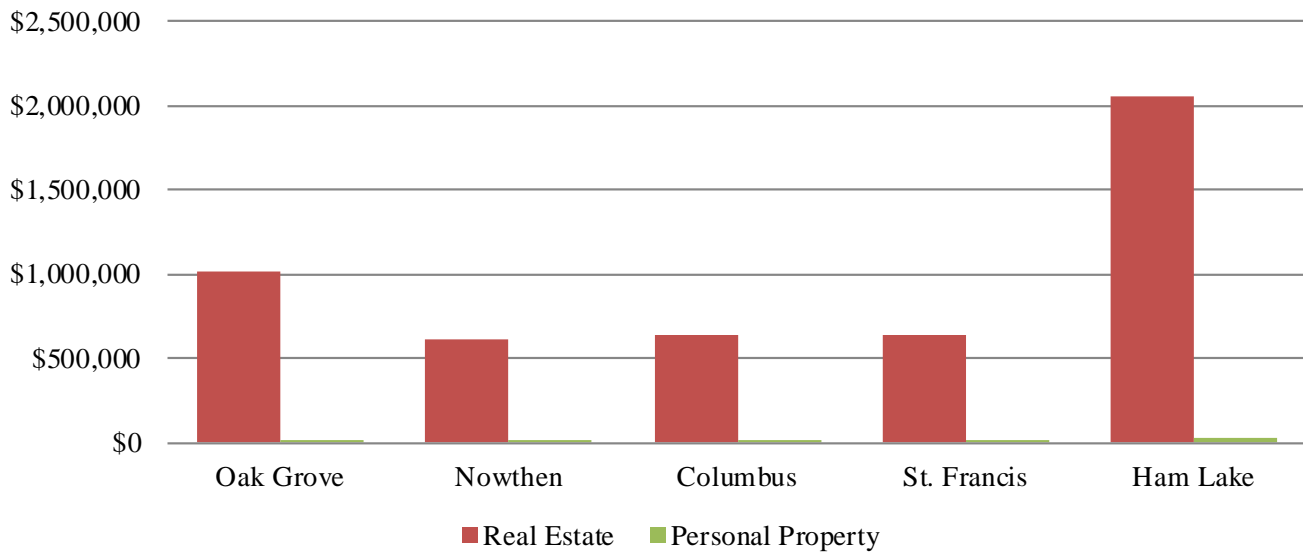
A summary of the 2020 population and taxable market values is presented below.

Taxable Market Values and Population - 2021					
Population	8,868	4,771	4,067	8,049	16,706
Taxable Market Values	Oak Grove	Nowthen	Columbus	St. Francis	Ham Lake
Personal Property	\$ 13,262,000	\$ 7,260,300	\$ 8,453,300	\$ 8,238,800	\$ 21,831,200
Real Estate	1,009,364,215	612,849,977	642,477,265	638,617,322	2,059,557,588
	\$ 1,022,626,215	\$ 620,110,277	\$ 650,930,565	\$ 646,856,122	\$ 2,081,388,788
Market Value per Capita	\$ 115,316	\$ 129,975	\$ 160,052	\$ 80,365	\$ 124,589

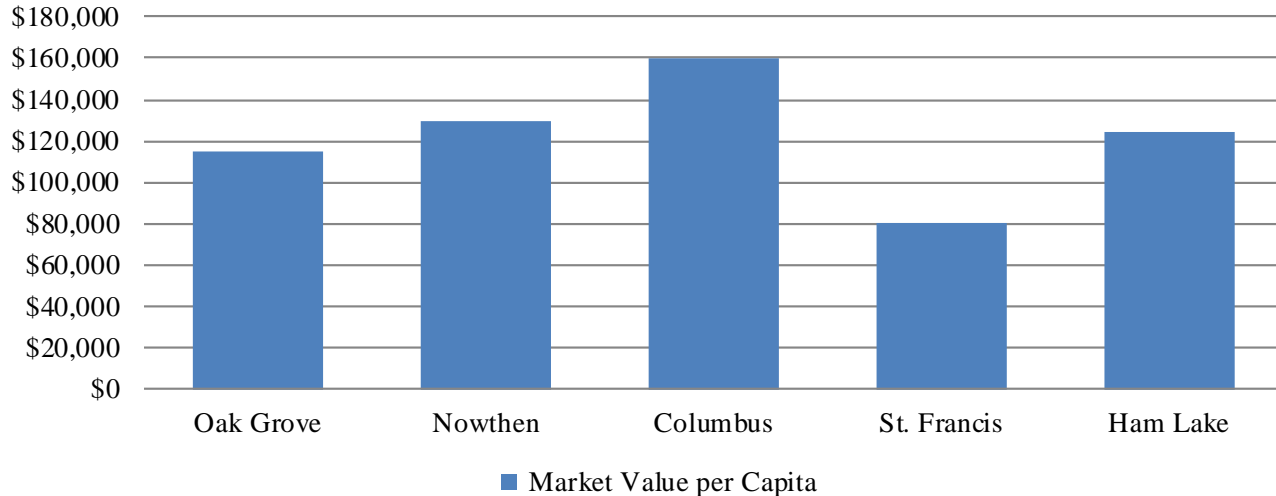
Summary of Taxable Market Values – Continued

Below is a graphical representation of the information contained in the Taxable Market Value table above.

**Taxable Market Value
(in Thousands)**



Taxable Market Value per Capita



Summary of Property Tax Capacities

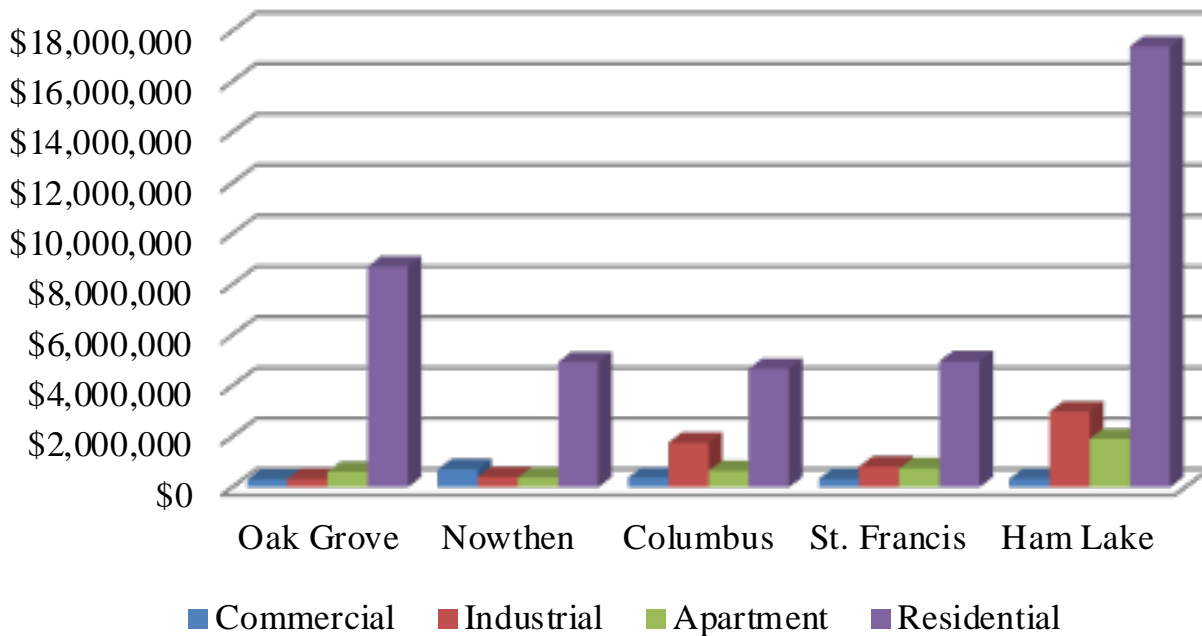
A summary of the 2019 and 2020 payable levy and the 2021 proposed levy are presented below for comparison.

Oak Grove Tax Capacities				
Property Type	2018 Pay 2019	2019 Pay 2020	2020 Pay 2021	% Change
Commercial	\$ 297,026	\$ 316,236	\$ 316,236	0.00%
Industrial	355,552	335,071	335,071	0.00%
Apartment	556,249	610,665	610,665	0.00%
Residential	8,131,731	8,703,022	8,703,022	0.00%
Total	\$ 9,340,558	\$ 9,964,994	\$ 9,964,994	

Below is a summary of the 2021 tax capacity for the City as well as the tax capacities of four neighboring communities comparable to Oak Grove in terms of population and general operations in Anoka County along with a graphical analysis for comparison.

2021 Tax Capacities for Oak Grove and Neighboring Communities					
Property Type	Oak Grove	Nowthen	Columbus	St. Francis	Ham Lake
Commercial	\$ 316,236	\$ 712,572	\$ 382,619	\$ 331,796	\$ 336,996
Industrial	335,071	406,570	1,756,177	820,374	2,981,342
Apartment	610,665	388,803	649,498	755,263	1,910,815
Residential	8,703,022	4,935,458	4,676,131	4,963,998	17,379,862
Total	\$ 9,964,994	\$ 6,443,403	\$ 7,464,425	\$ 6,871,431	\$ 22,609,015

2021 Tax Capacities by Property Type

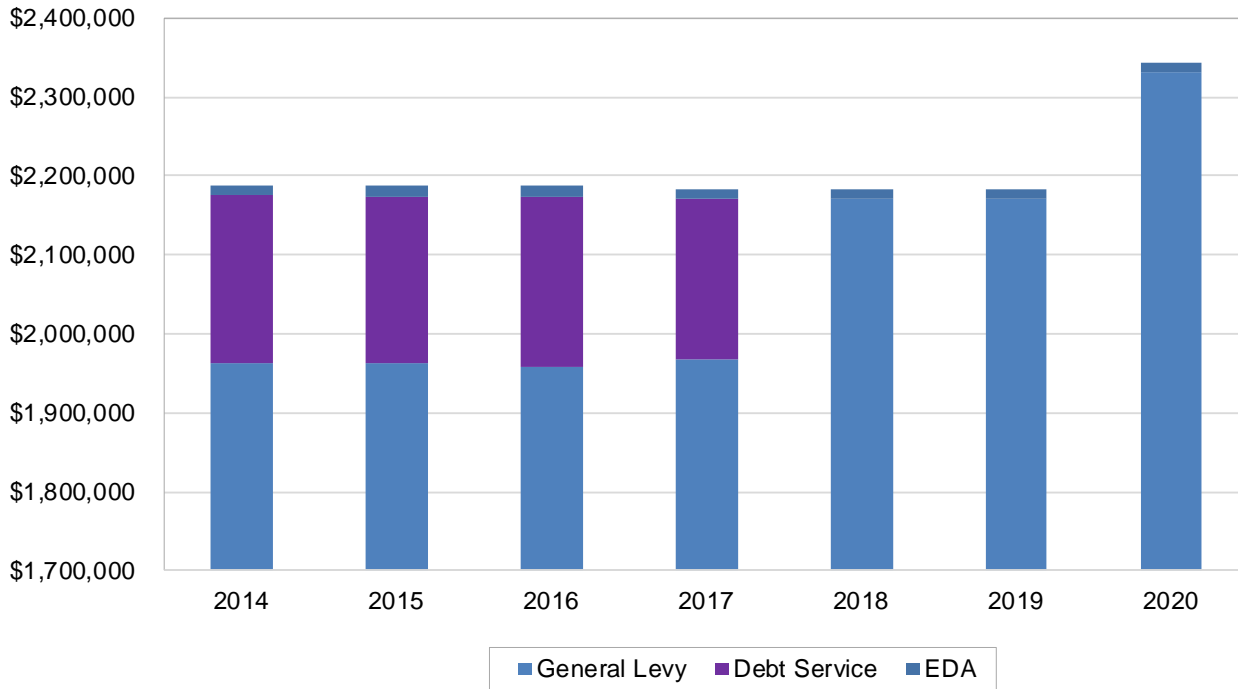


Summary of Property Tax Levies

A summary of the 2020 levy and the 2021 proposed levy are presented below for comparison.

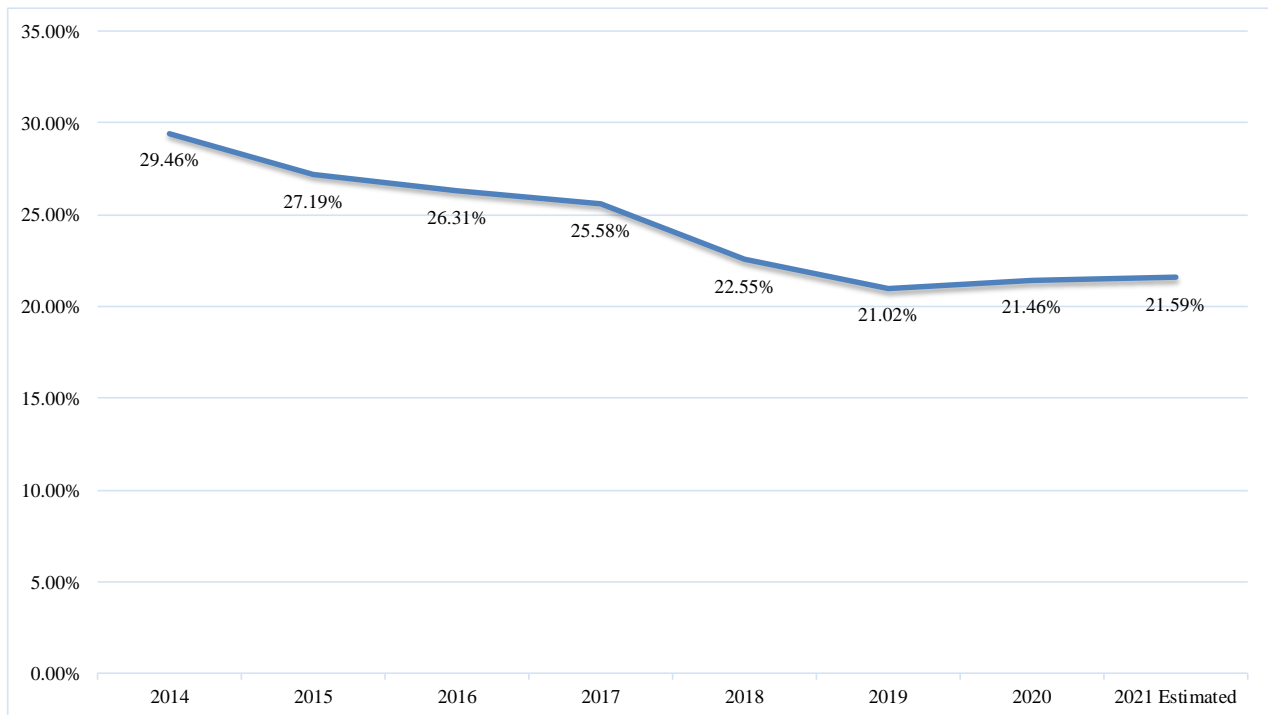
Fund	2020 Levy	Proposed 2021 Levy	Increase (Decrease) from 2020	Percent Change from 2020
General Fund	\$ 2,330,481	\$ 2,496,529	\$ 166,048	7.13%
Economic Development Authority	13,150	13,150	-	0%
Total	\$ 2,343,631	\$ 2,509,679	\$ 166,048	7.09%
Total City Levy (Excluding EDA)	\$ 2,330,481	\$ 2,496,529	\$ 166,048	7.13%

Eight years of historical levy trend data are presented below for comparison.



Summary of Property Tax Rates

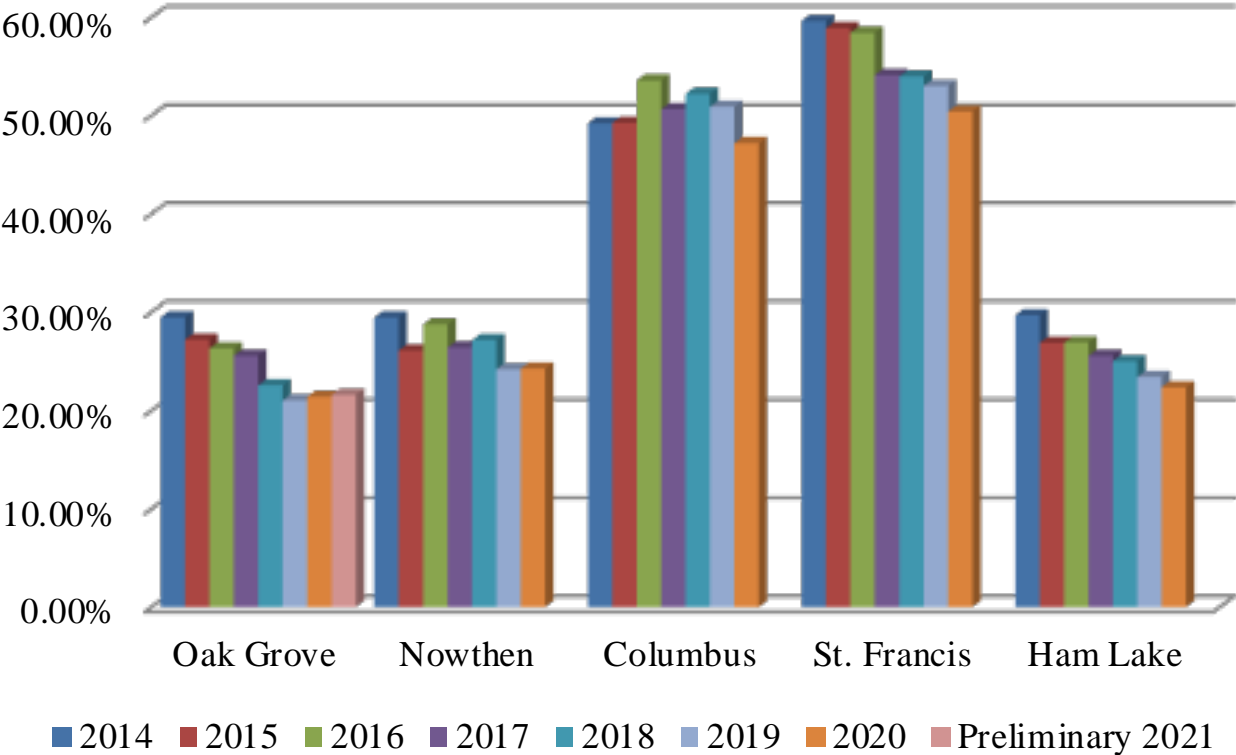
Below is a summary of the City’s historical property tax rates from previous years as well as the preliminary tax rate for 2021 for comparison.



Following is a summary of historical tax rates for the City and the historical tax rates for neighboring communities as well as a graphical analysis for comparison.

Property Tax Rates - 2014 - 2019, 2021 Preliminary					
Property Tax Rates	Oak Grove	Nowthen	Columbus	St. Francis	Ham Lake
2014	29.46%	29.46%	49.21%	59.63%	29.69%
2015	27.19%	26.10%	49.26%	58.91%	26.87%
2016	26.31%	28.75%	53.58%	58.43%	26.91%
2017	25.58%	26.42%	50.65%	54.12%	25.58%
2018	22.55%	27.15%	52.23%	54.00%	25.01%
2019	21.02%	24.17%	50.91%	53.02%	23.41%
2020	21.40%	24.27%	47.20%	50.42%	22.35%
Preliminary 2021	21.59%				

Property Tax Rates - 2014 - 2019, 2021 Preliminary



Summary of Impact on Homeowners

Below is a table indicating the impact to the average homeowner of the proposed levy.

Taxable Market Values and Population - 2021

Value of Home		2019 Actual	2020 Actual	2021 Estimated	\$ Increase / (decrease)	% Increase / (decrease)
\$ 150,000		\$ 315	\$ 322	\$ 324	\$ 2	0.62%
200,000		420	429	432	3	0.62%
251,000		528	539	542	3	0.62%
265,900	*	559	571	574	4	0.62%
281,694	**	592	604	671	66	10.97%
300,000		631	644	648	4	0.62%
350,000		736	751	756	5	0.62%
400,000		841	858	864	5	0.62%
* Average Home Taxable Market Value - 2020						
** Average Home Taxable Market Value - 2021						
(represents a 5.94% increase over 2020)						