



# AGENDA ITEM

## Breezy Point City Council

<b>Prepared By:</b> <i>Janette Rust, Finance Specialist</i>	<b>Meeting Date:</b> <i>12/02/2024</i>	<input checked="" type="checkbox"/> <b>Regular Agenda Item</b> <input type="checkbox"/> <b>Consent Agenda Item</b>	<b>Item No.</b> Click or tap here to enter text.
<b>Item Description:</b> <i>Final Budget and Levy Resolution</i>		<b>Reviewed By:</b> <i>Jerry Bohnsack, Interim City Administrator</i>	

### ACTION REQUESTED

**Approve a Resolution adopting the 2025 Final Property Tax Levy and Budget**

### BACKGROUND/DISCUSSION

The Preliminary 2025 Budget levy for the City of Breezy Point as approved by the City Council on September 3 was \$3,385,608. The Preliminary levy was an increase of \$172,090 (5.4%) over the adopted 2024 levy.

The proposed Final 2025 Budget levy is \$3,384,966, which is an increase of \$171,448 (5.3%) from 2024 and a \$642 (.01%) decrease from the preliminary budget.

The full Final 2025 levy breakdown is as follows:

	<u>Current 2024</u>	<u>Final 2025</u>
General Fund Levy	\$3,189,868	\$3,081,316
EDA Levy	\$ 3,650	\$ 3,650
Cemetery Fund Levy	\$ 20,000	\$ 20,000
Debt Service Fund Levy	\$ 0	\$ 280,000
Total	\$3,213,518	\$3,384,966

Significant changes to the Final 2025 Budget are outlined below:

### GENERAL FUND

#### Revenues

The adjustments to revenue sources reflect historic and anticipated actuals. Notable items include:

- LGA/HACA/MVHC: Decreased \$6,650 to \$92,350. This was new funding in 2024 from the State of Minnesota through the Small Cities Assistance Program.
- Business Licenses & Permits: Decreased \$12,500 based on historic actuals.
- Building permits increased \$50,000 as based on historic actuals from the past few years.
- Miscellaneous & Mailbox Supports income increased \$10,000 based on historic actuals from previous years due to new single-family home permits of just under 30 each year in recent years.

- Fines: Court fines increased \$5,000 based on historic actuals.
- Transfers from other funds include \$5,000 from the Cemetery Fund to cover services received from Public Works and \$150,000 is being transfer from the Capital Fund for road improvements.

## **Expenditures**

Notable changes to department expenditures are identified below. Increases not specifically called out are increases due to anticipated cost increases and not new expenditures.

A 3% cost-of-living adjustment (COLA) was added to wages in all departments except City Council.

### City Council

- Training and education: Was reduced from the Preliminary Budget to align with historical amounts.

### Administration

- Health and dental insurance: Increased due to Assistant City Administrator position being unfilled and budget includes increase for the possibility of new employee selecting a family plan.
- Elections: Decreased due to there being no elections held in 2025.

### City Attorney

- Increased \$10,000 based on historic actuals and anticipated costs.

### Other General Government

- Auding and accounting: We are in the last year of a three-year service contract; \$8,000 increase is based on actual contract price for auditing services and anticipated accounting assistance for the implementation of the ERP system in 2025.
- Animal Control: \$4,500 increase is per agreement with animal control and increased H.A.R.T. impound fees.
- Fire District: Decrease of \$5,000 in 2025 contract price. Includes \$171,000 for capital and \$15,000 for Fire Pension.
- Building Maintenance: Decrease of \$5,000 due to City Hall Remodel and Expansion project
- Transfer to Other Fund: Decrease of \$582,000. This amount was historically transferred to the Capital Fund. It now is allocated \$270,000 for the Equipment Capital Improvement Plan (CIP) and \$280,000 for a new debt payment for future projects.

### Planning & Zoning

- Wages & Benefits: Increased due to 3% COLA and step increases in wages.
- Seasonal Wages: Decreased \$10,000 as there is no plans for a temporary employee in 2025.
- Health and dental insurance: Decreased due to allocation of employees being adjusted to better reflect actual duties being performed.
- Building Inspector: Increased \$15,000 based on percentage of building permit fees. Building permit revenues were increased and so Building Inspector expenditures must also increase.

### Public Safety

- Wages & Benefits: Increased due to 3% COLA and step increases in wages.
- Training & Education: Increased \$5,000 for professional development as per organizational assessment performed last year.
- Repair & Maintenance: Increased \$5,000 based on historic actuals of the past few years.
- Professional Service: Increased \$37,500 due to Crow Wing County records management increased fees.
- IT / Support: Increased \$5,600 due to anticipated increase in cyber security protocols.
- Telephone: Increased \$5,000 to reflect historic actuals and current rates.
- Capital Outlay: Decreased \$60,000; moved to proposed Equipment CIP.

### Public Works

- Wages & Benefits: Wages decreased based on reallocation to parks to better reflect actual duties being performed.
- Health and dental insurance: Decreased due to allocation of employees being adjusted to better reflect actual duties being performed.
- Equipment Repairs & Maintenance: Increased \$3,000 for anticipated cost increases.
- Road Improvements: Increased \$300,000 for road improvements.
- Transfer: Was historically transferred to Capital Fund for future capital equipment and will become part of the Equipment CIP in 2025.

### Parks

- Wages & Benefits: Increased due to reallocation of wages from Public Works to better reflect actual duties being performed and 3% COLA increase.

- Health and dental insurance: Increased due to reallocation from Public Works to better reflect actual duties being performed.
- Transfer: Was historically transferred to Capital Fund for future capital equipment and will become part of the Equipment CIP in 2025.

### General Fund Expenditure Summary

Altogether, the 2025 budget has a general fund budget of \$3,788,716. This is a decrease of \$6,652 (0.17%) over 2024.

## **OTHER FUNDS**

### EDA Fund

The only EDA Fund expenditure is an annual payment to the Brainerd Lakes Area Economic Development Corporation (BLAEDC) for economic development services. While staff has not yet received the 2025 budget request from BLAEDC, we are anticipating no increase.

### TIF Fund

The TIF Fund receives revenues from existing TIF Districts and then refunds those revenues back to property owners as determined by the development agreements approved at the creation of the TIF Districts. The revenue received is dependent on the increase in TIF District property values each year.

### Cemetery Fund

Cemetery Fund revenues are estimated to be the same as the last few years.

Expenditures increased for site improvements and maintenance based on historic actuals.

### Debt Service Fund

The Fire District purchased a new ladder truck in 2024 and the City of Breezy Point provided the initial financing. The City has issued Equipment Certificates for this purchase and both the City of Breezy Point and the City of Pequot Lakes are responsible for half the amount of the debt payment which will be paid to the Fire District. This debt payment is shown as both a revenue to be received from the Fire District and an expenditure for the debt payment.

### Capital Fund

Capital Fund revenues reflect the Equipment CIP of \$270,000 that will be transferred from the General Fund.

The Capital Fund expenditures total \$515,000 and include:

- \$135,000 in Administration Capital for Zoning Code update and new ERP system (software).
- \$77,000 in IT equipment replacements as needed.
- \$103,000 in Police Department vehicles and equipment.
- \$50,000 in Parks for improvements.
- \$150,000 in Transfer to General Fund for street improvements.

Capital Fund expenditures are projected to exceed revenues by \$245,000. However, it is anticipated that the Capital Fund will end 2024 with a fund balance around \$4,000,000. Therefore, the overrun will have no effect on the levy.

#### *Sewer Enterprise Fund*

As an enterprise fund, the Sewer Enterprise Fund is funded through fee revenue and not tax revenue. Revenues are anticipated to be slightly higher than 2024 based on previous year actuals and increased number of sewer connections.

Fund expenditures are anticipated to increase by just under \$23,000 (5%). The increase is due to increased wages and auditing/accounting costs.

The 2025 Budget for the Sewer Enterprise Fund shows a projected fund balance of \$19,535. It is the City's policy to transfer any fund balance at the end of the year to the Sewer Capital Project Fund.

#### *Sewer Capital Projects Fund*

Revenues in the Sewer Capital Projects Fund are as follows:

- Sold Property: Increase \$36,000 for the trade-in value of equipment replacement.
- SAC/Connections: Decrease \$20,000 based on previous year actuals.

Expenditures in the Sewer Capital Project Fund expenditures include:

- General Operating: Increase \$80,000 for the replacement of equipment and new ERP system (software)
- Construction Costs: Increase \$300,000 for sewer extension to Terminal Road and Red Oak Lane.

Sewer Capital Project Fund expenditures are anticipated to exceed revenues by \$279,000. This is due to the sewer expansion to terminal Road and Red Oak Lane.

#### ***FINANCIAL IMPACT***

2025 Budget & Levy for the City of Breezy Point

#### ***STAFF RECOMMENDATION***

Approve the Final 2025 Budget & Levy as presented

#### ***ATTACHMENTS***

Final 2025 Levy & Budget  
2025 Levy & Budget Resolution

City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

General Fund    100

Revenues - All Departments

00000	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
31010	Property Taxes	2,507,108	2,903,716	3,213,518	3,081,316	-132,202
31900	P & I Delinquent Taxes	3,471	25,304	5,000	20,000	15,000
31920	Tax Forfeiture Land Sales	0	7,288	7,500	7,500	0
32000	Licenses & Permits (Short Term Rental)	0	10,560	12,000	12,000	0
32100	Business Licenses & Permits	12,206	0	12,500	0	-12,500
32170	Golf Cart Permits	9,905	13,630	13,500	14,500	1,000
32210	Zoning/Land Use	3,640	4,550	3,500	5,000	1,500
32240	Animal Licenses / Impound Fees	235	470	250	250	0
32300	Building Permits	194,292	157,858	100,000	150,000	50,000
33401	LGA / HACA / MVHC	191	116,832	99,000	92,350	-6,650
33410	PERA Aid	0	6,768	0	0	0
33416	Police Training Reimb	7,089	8,081	10,000	10,000	0
33430	Police PERA Aids & Reimb	60,098	62,614	65,000	68,000	3,000
33600	Grants	70,623	694	2,500	2,500	0
33900	Recycling	105	83	0	100	100
34100	Reimburse For Services	11,520	1,816	12,000	12,000	0
34101	Hall Rental	1,150	2,050	1,500	1,500	0
34201	Police Reimbursements	4,319	2,644	3,500	3,500	0
34202	Pelican Police Contract	54,500	58,500	62,500	65,000	2,500
Page Sub-Total		2,940,452	3,383,458	3,623,768	3,545,516	-78,252

General Fund    100

City of Breezy Point 2025 Budget

Revenues - All Departments (Con't)

00000	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
34203	E911 Addressing	3,130	2,420	2,500	2,500	0
34206	Police S&S/NightCap Reimbursements	8,716	14,477	8,000	8,000	0
34300	Highways and Streets	24,910	1,454	2,000	2,000	0
34302	Culverts	3,415	2,115	3,000	3,000	0
34400	Election Filing Fees	60	0	50	0	-50
35100	Fines	11,559	13,526	10,000	15,000	5,000
35104	Administrative Fines	50	0	100	100	0
36102	Improvements Road/Sewer	0	0	0	0	0
36103	Assessment Search Fees	1,015	2,720	2,000	2,500	500
36200	Miscellaneous & Mailbox Supports	18,294	13,196	2,500	10,000	7,500
36210	Interest Income	18,641	37,327	20,000	30,000	10,000
36212	Dividends Income	5,272	1,429	0	0	0
36213	Investments Gains/Losses	-40,028	20,873	0	0	0
36220	Lease Payments Received	2,832	3,456	0	0	0
36230	Contributions	350	400	100	100	0
36232	Refunds Received	16,664	8,545	15,000	15,000	0
39203	Transfer From Other Fund	2,000	2,000	130,000	155,000	25,000
Fund 100 Total Revenue		3,017,332	3,507,396	3,819,018	3,788,716	-55,302

General Fund    100		City of Breezy Point 2025 Budget				
Expenditures - City Council						Change from 2024
41100	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
100	Compensation	18,605	18,605	18,600	18,600	0
121	PERA	570	323	558	360	-198
122	FICA & Medicare	1,423	1,423	1,423	1,423	0
150	Worker's Compensation Insurance	101	104	100	120	20
300	Professional Services	28,800	18,882	5,000	5,000	0
351	Legal Notices & Publications	895	667	500	500	0
433	Dues & Subscriptions	3,066	3,287	3,000	3,000	0
437	Training & Education	0	1,656	5,000	3,000	-2,000
Fund 100	City Council - Total Expenditures	53,460	44,947	34,181	32,003	-2,178
General Fund    100		City of Breezy Point 2025 Budget				
Expenditures - Administration						Change from 2024
41300	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
100	Compensation	213,056	258,408	320,771	318,552	-2,219
102	Overtime	8	0	500	500	0
121	PERA	15,313	17,796	24,058	23,891	-167
122	FICA & Medicare	15,931	18,006	24,539	24,369	-170
130	Life Insurance	592	459	624	634	10
131	Paid Health & Dental Insurance	33,345	34,659	54,749	66,650	11,901
150	Worker's Compensation Insurance	2,034	2,690	3,000	2,500	-500
200	General Operating	4,558	4,403	5,000	5,000	0
208	Training & Education	2,223	6,599	6,500	5,500	-1,000
220	Repair / Maint Supplies	0	509	1,000	1,000	0
256	Elections	4,386	0	7,000	0	-7,000
321	Telephone	2,401	4,099	3,500	3,500	0
331	Travel Expenses	2,602	847	1,500	1,500	0
433	Dues & Subscriptions	3,032	1,126	1,500	1,500	0
590	Capital Outlay	0	0	0	0	0
Fund 100	Administration - Total Expenditures	299,481	349,601	454,241	455,096	855

General Fund 100						
Expenditures - City Attorney						
41610	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
304	Legal Services	32,327	35,354	20,000	30,000	10,000
Fund 100	City Attorney - Total Expenditures	32,327	35,354	20,000	30,000	10,000

General Fund    100		City of Breezy Point 2025 Budget				
Expenditures - Other General Govt						Change from 2024
41900	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
160	Liability Insurance	4,913	6,375	6,000	7,500	1,500
212	Motor Fuels	0	0	500	500	0
300	Professional Svs.	3,913	16,984	12,000	12,000	0
301	Auditing & Accounting	8,812	51,696	12,000	20,000	8,000
303	Engineering ( General )	180	376	2,500	2,500	0
304	Legal/Prosecution Fees	8,000	8,000	9,000	9,000	0
306	Animal Control	0	8,301	7,500	12,000	4,500
308	IT / Support	10,841	8,782	10,000	10,000	0
310	Fire District	115,313	94,169	306,000	301,000	-5,000
313	Benefits Administration	1,287	761	1,000	1,000	0
319	Other - Reserves	0	0	0	0	0
324	Recycling	500	480	500	500	0
329	Communications	656	5,481	12,000	10,000	-2,000
362	Property Insurance	2,611	2,689	2,750	2,750	0
381	Combined Utilities	7,707	9,059	8,000	8,000	0
400	Office Equipment	699	3,713	5,000	5,000	0
401	Building Maintenance	4,761	6,970	10,000	5,000	-5,000
402	Grounds Maintenance	2,554	2,839	2,750	3,000	250
510	Land Acquisition	0	48	0	0	0
720	Transfer to Other Fund	628,422	582,000	582,000	0	-582,000
	Equipment CIP (Capital Fund) Transfer	0	0	0	270,000	270,000
721	EOY Fund Bal Transfers	0	0	0	0	0
810	Refunds / Reimbursements	602	0	500	500	0
Fund 100	Other General Government - Total Expenditures	801,771	808,723	990,000	680,250	-309,750



General Fund    100		City of Breezy Point 2025 Budget				
Expenditures - Planning & Zoning						Change from 2024
41910	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
100	Compensation	48,083	44,415	99,101	106,029	6,928
103	Admin / Office Wages	0	23,733	0	0	0
104	Commission Wages	1,980	1,560	2,500	2,000	-500
106	Seasonal Wages	0	0	10,000	0	-10,000
121	PERA	467	1,780	7,433	7,953	520
122	FICA & Medicare	646	1,832	7,582	8,112	530
130	Life Insurance	0	7	212	211	-1
131	Paid Health & Dental Insurance	707	2,010	25,754	10,883	-14,871
150	Workers Comp	0	15	672	550	-122
200	General Operating	3,104	525	500	1,000	500
208	Training & Education	0	42	2,000	2,500	500
258	Mapping	0	1,718	1,000	1,000	0
300	Professional Services	7,681	3,985	3,500	2,000	-1,500
302	E-911 / Permit Expenses	975	625	1,000	1,000	0
304	Legal Services	187	0	0	0	0
308	IT Services	-2,858	2,940	3,200	4,000	800
309	Building Inspector	153,052	97,184	85,000	100,000	15,000
331	Travel Expenses	0	0	500	500	0
351	Legal Notices	1,631	1,742	1,500	1,500	0
810	Refunds	250	773	100	100	0
Fund 100	Planning & Zoning - Total Expenditures	215,905	184,886	251,554	249,338	-2,216

General Fund    100		City of Breezy Point 2025 Budget				
Expenditures - Public Safety						Change from 2024
42100	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	
100	Compensation	492,113	500,755	668,188	698,059	29,871
102	Overtime	15,340	22,180	35,000	35,000	0
103	Admin / Office Wages	54,226	60,661	74,643	76,880	2,237
105	TZD Wages	9,131	9,664	0	0	0
107	P/T Officer Wages	6,939	4,315	9,000	9,000	0
121	PERA	83,877	104,639	123,868	129,323	5,455
122	FICA & Medicare	10,073	11,291	15,300	16,004	704
130	Life Insurance	1,184	914	1,536	1,010	-526
131	Paid Health & Dental Insurance	118,424	102,388	146,097	132,000	-14,097
150	Worker's Compensation Insurance	34,220	44,317	40,000	40,000	0
160	Liability Insurance	16,205	15,692	18,000	25,000	7,000
200	General Operating	7,606	6,279	9,000	9,500	500
208	Training & Education	77,398	13,287	10,000	15,000	5,000
212	Motor Fuels	25,021	24,932	25,000	25,000	0
220	Repair / Maint	18,385	22,963	15,000	20,000	5,000
300	Professional Services	15,457	10,219	50,000	87,500	37,500
308	IT / Support	16,775	21,237	22,400	28,000	5,600
321	Telephone	11,272	15,895	13,000	18,000	5,000
362	Municipal Property Insurance	7,077	7,117	7,500	8,000	500
363	Automotive Insurance	8,793	10,956	12,000	12,000	0
381	Combined Utilities	12,163	12,628	15,000	15,000	0
400	Office Equipment	1,923	2,015	2,000	2,000	0
401	Building Maintenance	8,896	31,269	45,000	45,000	0
402	Grounds Maintenance	1,949	1,728	3,500	2,500	-1,000
417	Uniforms	7,845	9,082	12,000	12,000	0

590	Capital Outlay	64,089	53,205	60,000	0	-60,000
Fund 100	Public Safety - Total Expenditures	1,126,381	1,119,628	1,433,032	1,461,776	28,744

General Fund    100		City of Breezy Point 2025 Budget				
Expenditures - Public Works						Change from
43000	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024
100	Compensation	155,563	153,022	190,884	182,088	-8,796
102	Overtime	1,956	1,966	2,500	1,785	-715
106	Part Time	6,231	6,379	5,000	5,000	0
121	PERA	10,825	12,041	14,317	13,657	-660
122	FICA & Medicare	11,223	12,597	14,603	14,450	-153
130	Life Insurance	475	343	490	290	-200
131	Paid Health & Dental Insurance	36,163	31,979	39,789	34,100	-5,689
150	Worker's Compensation Insurance	13,191	13,609	13,500	15,000	1,500
160	Liability Insurance	2,133	1,184	1,000	1,200	200
200	General Operating	1,945	1,957	2,000	2,000	0
208	Training & Education	397	0	1,000	1,000	0
212	Motor Fuels	35,560	29,530	35,000	35,000	0
220	Equipment - Repairs & Maint	25,200	33,699	32,000	35,000	3,000
222	Landscaping	192	358	1,500	1,500	0
223	Salt / Sand	8,932	8,181	9,000	9,000	0
224	Aggregate Materials	17,908	17,351	25,000	25,000	0
225	Blacktop Repair	14,139	8,062	25,000	25,000	0
226	Sign Materials	1,918	3,047	1,500	1,500	0
228	Equipment Rental	317	1,541	1,000	1,500	500
229	Culverts/MB Supports	4,711	5,762	2,400	2,500	100
240	Small Tools / Minor Equip	1,551	977	2,000	2,000	0
300	Professional Services	6,310	1,905	2,500	2,500	0
308	IT Services	172	2,208	2,400	3,280	880
321	Telephone	1,952	2,487	2,950	3,000	50
331	Travel Expenses	0	0	500	500	0
362	Property Insurance	2,265	3,200	3,500	4,000	500
363	Automotive Insurance	1,960	1,963	2,000	2,000	0
381	Combined Utilities	8,121	4,982	10,000	7,500	-2,500
401	Building Maintenance	1,710	3,184	2,000	2,000	0
417	Uniforms	1,604	1,177	1,500	1,500	0
531	Dustcoating	22,852	29,332	35,000	35,000	0
533	Road Improvements	0	0	0	300,000	300,000
590	Capital Outlay	11,768	7	0	0	0
720	Transfer	50,000	50,000	50,000	0	-50,000
Fund 100	Public Works - Total Expenditures	459,244	444,030	531,833	769,850	238,017

General Fund    100		City of Breezy Point 2025 Budget				
Expenditures - Project 19-429 ( Operating )						Change from
43500	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024
591	Construction Cost	0	0	0	0	0
592	Engineering	809	0	0	0	0
594	Adminsitratve Cost	0	0	0	0	0
595	Land Acquisition/Easments	0	0	0	0	0
Fund 100	Project 19-429 - Total Expenditures	809	0	0	0	0

General Fund    100		City of Breezy Point 2025 Budget				
Expenditures - Parks & Recreation ( Operating )						Change from
45100	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	2024
100	Compensation	0	0	26,946	57,315	30,369
102	Overtime	0	0	0	561	561
106	Seasonal Part Time	0	0	8,500	8,500	0
121	PERA	0	0	2,021	4,300	2,279
122	FICA & Medicare	0	0	2,062	5,078	3,016
130	Life Insurance	0	0	58	58	0
131	Paid Health & Dental Insurance	0	0	3,990	9,092	5,102
150	Worker's Compensation Insurance	0	0	500	500	0
160	Liability Insurance	0	0	200	250	50
210	General Operating	2,095	1,425	5,000	5,000	0
212	Motor Fuels	0	0	2,500	2,500	0
222	Landscaping	1,712	1,950	6,000	5,000	-1,000
228	Equipment Rental	0	0	500	500	0
300	Professional Services	3,676	3,106	6,000	5,000	-1,000

362	Property Insurance	1,706	3,426	4,500	5,000	500
400	Equipment	0	0	250	250	0
401	Building Maintenance	23	85	500	500	0
530	Beach Improvements	33	0	500	500	0
580	Equipment Outlay	0	0	500	500	0
590	Capital Outlay	33,045	0	0	0	0
720	Transfer to Other	10,000	10,000	10,000	0	-10,000
Fund 100 Parks & Recreation - Total Expenditures		52,290	19,992	80,527	110,404	29,877

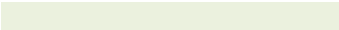
City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget
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General Fund 100 Summary

Revenue & Expenditures		2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
Revenue	General Fund - Total Revenue	3,017,332	3,507,396	3,819,018	3,788,716	-30,302
Expenditures						
	City Council	53,460	44,947	34,181	32,003	-2,178
	Administration	299,481	349,601	454,241	455,096	855
	City Attorney	32,327	35,354	20,000	30,000	10,000
	Other General Government	801,771	808,723	990,000	680,250	-309,750
	Planning & Zoning	215,905	184,886	251,554	249,338	-2,216
	Public Safety	1,126,381	1,119,628	1,433,032	1,461,776	28,744
	Public Works	459,244	444,030	531,833	769,850	238,017
	Project 19-429	809	0	0	0	0
	Parks & Recreation ( Operating )	52,290	19,992	80,527	110,404	29,877
General Fund - Total Expenditures		3,041,668	3,007,161	3,795,368	3,788,716	-6,652
Difference		(24,336)	500,235	23,650	(0)	(23,650)

2025 Preliminary Levy	
Preliminary Levy	303,650
Preliminary Levy Increase	(2,909,868)
Preliminary Levy % Increase	-90.6%



City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

EDA Fund 200

Revenues - All Departments

46500		Description	2022 Actual	2023Actual	2024 Budget	2025 Budget	Change from 2024
31010	Property Tax		3,425	3,530	3,650	3,650	0
36200	Misc Revenue		0	0	0	0	0
36210	Interest		17	38	15	0	-15
36213	Investments Gains/Loses		-50	21	0	0	0
Fund 200		Total Revenue	3,392	3,589	3,665	3,650	-15

Expenditures

46500		Description	2022 Actual	2023Actual	2024 Budget	2025 Budget	Change from 2024
200	General Operating		0	0	0	0	0
490	Donations		3,625	3,050	3,650	3,650	0
300	Professional Services		0	0	0	0	0
Fund 200		Total Expenditures	3,625	3,050	3,650	3,650	0

City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

EDA Fund 200 Summary

Revenue & Expenditures		2022 Actual	2023Actual	2024 Budget	2025 Budget	Change from 2024
Revenue	EDA Fund - Total Revenue	3,392	3,589	3,665	3,650	-15
Expenditures	EDA Fund - Total Expenditures	3,625	3,050	3,650	3,650	0
	Difference	(233)	539	15	0	-15

City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

TIF Fund    204

Revenues - All Departments

46500	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
31010	Property Tax	10,140	8,333	16,500	16,500	0
36200	Misc Revenue	0	0	0	0	0
36210	Interest	0	0	0	0	0
36213	Investments Gains/Loses	0	0	0	0	0

Fund 204	Total Revenue	10,140	8,333	16,500	16,500	0
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Expenditures

46500	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
300	Professional Services	6,180	9,906	1,500	7,500	6,000
303	Engineering Fees	0	0	0	0	0
351	Legal Notice Publishing	45	58	0	0	0
594	Administration	0	0	150	150	0
810	Refund/Reimbursement	0	0	14,850	15,000	150
811	Release of Escrow	0	0	0	0	0

Fund 204	Total Expenditures	6,225	9,964	16,500	22,650	6,150
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City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

TIF Fund    204    Summary

Revenue & Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
Revenue            EDA Fund - Total Revenue	10,140	8,333	16,500	16,500	0
Expenditures      EDA Fund - Total Expenditures	6,225	9,964	16,500	22,650	6,150
Difference	3,915	(1,631)	0	(6,150)	-6,150

City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

Cemetery Special Revenue Fund 270

Revenues - All Departments

00000	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
31010	Property Tax	9,000	9,000	20,000	20,000	0
34000	Charge for Services	2,615	2,330	3,000	3,000	0
34940	Lot Sales	3,091	8,184	8,000	8,000	0
34942	Perpetual Care	653	864	1,500	1,500	0
36200	Misc / Butterfly Event	14,258	3,079	4,000	4,000	0
36210	Interest	2,618	4,015	2,500	2,500	0
36213	Investments Gains / Loses	-6,166	2,287	0	0	0
Fund 270	Total Revenue	26,069	29,759	39,000	39,000	0

Cemetery Special Revenue Fund 270

Expenditures

49010	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
200	General Operating	566	1,530	1,500	1,500	0
222	Landscaping	1,598	5,287	4,000	4,000	0
240	Small Tools/Minor Equip	0	561	0	0	0
300	Professional Services	5,401	12,089	20,000	20,000	0
362	Property Insurance	228	504	650	700	50
381	Combined Utilities	1,366	2,257	1,500	1,500	0
433	Dues & Subscriptions	0	0	125	125	0
438	Butterfly Event	1,890	2,374	2,500	2,500	0
439	Markers	0	0	1,000	1,000	0
534	Site Improvements	475	9,435	1,500	10,000	8,500
720	Transfer to Other (GF)	2,000	2,000	5,000	5,000	0
810	Refunds / Reimbursements	0		0		0
Fund 270	Total Expenditures	13,524	36,037	37,775	46,325	8,550

City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

Cemetery Special Revenue Fund 270

	Revenue & Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
Revenue	Cem Spec Rev Fund - Total Revenue	26,069	29,759	39,000	39,000	0
Expenditures	Cem Spec Rev Fund - Total Expenditures	13,524	36,037	37,775	46,325	8,550
	Difference	12,545	(6,278)	1,225	(7,325)	-8,550



City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

Debt Service Fund 300

Revenues - All Departments

00000	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
36108	2007 GO Rd/Sew Bond (RE:2012)	43,585	839	0	0	0
36116	Ad Valorem Taxes	0	0	0	0	0
36210	Interest	633	5,655	0	0	0
36119	2012 GO Crossover Bond	230,000	0	0	0	0
	City Hall Remodel & Expansion Bond	0	0	0	280,000	280,000
	2024 Ladder Truck Bond Payment from PLFD	0	0	0	135,000	135,000
36213	Investments Gains/Loses	95	3,282	0	0	0
39200	Transfer In (from general fund)	272,000	0	0	0	0
39310	Bond Issuance/Other Financing	0	0	0	0	0
Fund 300	Total Revenue	546,313	9,776	0	415,000	415,000

Debt Service Fund 300

Expenditures

47000	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
620	Fiscal Agent Fees	5	0	0	0	0
637	2012 GO Crossover Bond Interest	860	0	0	0	0
638	2012 GO Crossover Bond Princ	570,000	0	0	0	0
	City Hall Remodel & Expansion Bond	0	0	0	280,000	
	2024 Ladder Truck Bond	0	0	0	135,000	
720	Transfer to Other	0	0	0	0	0
Fund 300	Total Expenditures	570,865	0	0	415,000	415,000

City of Breezy Point  
2025 Preliminary Budget  
Summary

City of Breezy Point 2025 Budget
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Debt Service Fund 300

	Revenue & Expenditures	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
Revenue	Debt Service Fund - Total Revenue	546,313	9,776	0	415,000	415,000
Expenditures	Debt Service Fund - Total Expenditures	570,865	0	0	415,000	415,000
	Difference	(24,552)	9,776	0	0	0

City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

Capital Fund 401

Revenues - All Departments

Description		2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
31810	Franchise Fees	5,740	10,865	5,000	0	-5,000
33600	State / Local Grants	0	0	0	0	0
33900	Recycling	0	0	0	0	0
35201	Forfeits - Alcohol	1,970	0	2,000	0	-2,000
35202	Forfeits - Drug	0	0	2,000	0	-2,000
36000	Special Assessments	85,888	45,368	50,000	0	-50,000
36101	2005 GO Rd/Sew Assessments	0	624	5,000	0	-5,000
36102	2008 Imp. Assessment	0	15,162	25,000	0	-25,000
36103	2019 Road/Sewer Assessments	0	0	0	0	0
36107	Assessment Income	0	0	0	0	0
36108	2007 GO Road/Sewer Bonds Re: 2012	0	0	50,000	0	-50,000
36200	Misc. Revenue	0	0	0	0	0
36201	Sold Property Revenue	4,000	0	7,500	0	-7,500
42100-34201	Police Copies	0	0	100	0	-100
42100-36201	Sold Property Revenue PD	1,624	0	1,000	0	-1,000
43000-36201	Sold Property Revenue PW	0	0	1,000	0	-1,000
41300-36200	Misc. Revenue	0	0	0	0	0
36210	Interest Income	8,272	73,150	0	0	0
41900-36210	Interest Income	35,960	0	0	0	0
36211	Insurance Dividends	0	0	0	0	0
36213	Investments Gains/Loses	-115,568	42,665	0	0	0
36230	Contributions and Donations	0	0	0	0	0
36234	Park Dedication	0	0	0	0	0
41900-39201	Land Acquistions (Transfer From GF)	10,000	0	0	0	0
41940-39201	Well Maintenanc (Transfer from GF)	0	0	0	0	0
43100	Future Improvements	0	0	0	0	0
43101-39201	Signs (Transfer from GF)	5,000	0	0	0	0
43121-39201	Road Improvements (Transfer from GF)	331,422	342,000	342,000	0	-342,000
45100-39201	Park Equip Replacement (Transfer from GF)	10,000	10,000	10,000	0	-10,000
49211-39201	Accrued Emplyee Liabilities	10,000	10,000	10,000	0	-10,000
41900-39201	Transfer from General Fund	10,000	478,000	0	0	0
43000-39201	Transfer from General Fund	0	50,000	50,000	0	-50,000
41950-39201	Transfer from General Fund	0	230,000	230,000	270,000	
39203	Transfer from Other Fund	0	0	0	0	0
Fund 401	Total Revenue	404,308	1,307,834	790,600	270,000	-520,600

Capital Fund 401  
Expenditures

City of Breezy Point 2025 Budget

Description		2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
35201	Forfeitures Alcohol	0	3,400	0	0	0
35202	Forfeitures Drugs	0	1,396	0	0	0
31810	Franchise Fees	0	0	0	0	0
41300	Administration Capital	0	21,342	167,000	135,000	-32,000
	IT Capital	0	0	0	77,000	77,000
41300-720	Transfer to Other	0	0	125,000	0	-125,000
41900-324	Recycling	0	0	0	0	0
41900-300	Professional Services	0	312,627	700,000	0	-700,000
41900	Land Aquisitions	0	0	0	0	0
42100	Police Capital	0	3,210	0	103,000	103,000
43000-226	Public Works-Sign Materials	0	0	0	0	0
43000-590	Capital Outlay	0	0	0	0	0
43100	Future Improvements	0	0	0	0	0
43121	Road Improvements	0	0	0	0	0
45100	Parks & Recreation	0	0	50,000	50,000	0
45100-580	Parks & Rec-Equipment Outlay	0	0	0	0	0
45100-590	Parks & Recreation/Replacement	0	0	0	0	0
45200	Parkland Dedication	0	0	0	0	0
49211	Accrued Employee Liabilities	0	0	0	0	0
43000-720	Transfer to Other	0	0	0	150,000	150,000
Fund 401	Total Expenditures	0	341,975	1,042,000	515,000	-527,000

City of Breezy Point  
2025 Preliminary Budget  
Summary

City of Breezy Point 2025 Budget

Capital Fund 401

Revenue & Expenditures		2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
Revenue	- Total Revenue	404,308	1,307,834	790,600	270,000	-520,600
Expenditures	- Total Expenditures	0	341,975	1,042,000	515,000	-527,000
	Difference	404,308	965,859	(251,400)	(245,000)	6,400

City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

Sewer Enterprise Fund 600

Revenues - All Departments

00000		Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
36000	Assessments		69,662	5,457	25,000	25,000	0
36200	Misc		0	0	100	100	0
36210	Interest Income		6,172	9,140	5,000	7,500	2,500
36213	Investments Gains/Loses		-15,829	5,067	0	0	0
36232	Refunds/Reimbursements		0	22	0	0	0
37210	Sewer Service		423,208	454,794	450,000	475,000	25,000
37250	Connection Charges		900	675	1,200	1,000	-200
37255	Connection Principal/Interest		0	0	0	0	0
Fund 600		Total Revenue	484,113	475,155	481,300	508,600	27,300

Sewer Enterprise Fund 600

City of Breezy Point 2025 Budget

Expenditures

43250		Description		2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
100		Full-Time Employee Wages		154,388	176,296	255,059	286,622	31,563
102		Full-Time Employee Overtime		2,337	2,237	3,000	2,500	-500
103		Admin/Office Wages		28,093	37,294	0	0	0
106		Seasonal Part time lawn mowing wages		6,231	6,379	4,500	6,000	1,500
121		PERA		1,346	25,754	19,130	21,497	2,367
122		FICA/Medicare		13,784	15,592	19,512	21,927	2,415
130		Life Insurance		405	306	547	547	0
131		Paid Health/Dental		31,437	28,892	43,254	24,723	-18,531
150		Worker's Comp		6,261	7,025	7,500	5,000	-2,500
160		Liability Insurance		4,066	4,925	5,000	5,500	500
200		General Operating		7,255	7,162	10,000	10,000	0
208		Training and Education		1,038	54	3,000	1,500	-1,500
212		Motor Fuels		3,295	2,453	5,000	5,000	0
220		Repair/Maint Supplies		26,398	35,618	15,000	15,000	0
300		Professional Services		62	836	9,500	5,000	-4,500
301		Auditing and Accounting		2,196	5,392	10,000	20,000	10,000
303		Engineering Fees		90	779	1,000	2,500	1,500
304		Legal Services		0	0	0	0	0
308		IT Support/Software		4,657	3,892	5,000	5,000	0
316		Spraying		0	0	1,500	1,800	300
321		Telephone		3,415	3,348	4,000	4,500	500
326		Permits & Lab Testing		2,212	2,653	3,500	3,500	0
331		Travel Expenses		763	905	500	500	0
332		Gopher One Locates		536	504	500	500	0
362		Property Insurance		3,071	3,775	4,200	4,200	0
363		Automotive Insurance		1,041	1,609	1,650	1,650	0
381		Combined Utilities (Gas & Electric)		26,638	27,720	30,000	30,000	0
386		Credit Card Proc Fees		2,595	2,783	3,000	3,000	0
417		Uniforms		379	362	500	500	0
432		Bad/Delinquent Payment		74	0	100	100	0
433		Dues and Subscriptions		698	400	700	500	-200
590		Capital Outlay		4,418	0	0	0	0
720		Transfer to Other		0	0	0	0	0
Fund 600		Total Expenditures		339,179	404,945	466,152	489,065	22,913

City of Breezy Point  
2025 Preliminary Budget  
Summary

City of Breezy Point 2025 Budget

Sewer Enterprise Fund 600

Revenue & Expenditures		2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
Revenue	- Total Revenue	484,113	475,155	481,300	508,600	27,300
Expenditures	- Total Expenditures	339,179	404,945	466,152	489,065	22,913
	Difference	144,934	70,210	15,148	19,535	4,387

City of Breezy Point  
2025 Preliminary Budget

City of Breezy Point 2025 Budget

Sewer Capital Projects Fund 602

Revenues - All Departments

41950		Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
36000		Special Assessments	14,564	18,574	50,000	50,000	0
00000-36000		Whitebirch7/CreekCir Proj Assessments	0	0	0	0	0
36201		Sold Property Revenue	0	0	0	36,000	36,000
36210		Interest	47,031	70,706	25,000	50,000	25,000
36213		Investments Gains/Loses	-126,200	41,002	0	0	0
34407		SAC/Connections	35,750	29,250	50,000	30,000	-20,000
39200		Transfer In	0	0	0	0	0
Fund 602		Total Revenue	-28,855	159,532	125,000	166,000	41,000

Expenditures (Improvement Projects)

41950		Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
200		General Operating	0	0	40,000	120,000	80,000
591		Construction Costs	0	0	0	300,000	300,000
592		Engineering Costs	0	47,732	25,000	25,000	0
593		Legal	0	0	0	0	0
594		Admin Costs	0	0	0	0	0
595		Land Acquisition/Easements	0	0	0	0	0
596		Transfer Out	0	0	0	0	0
720		Transfer To Other Fund	0	0	0	0	0
Fund 602		Total Expenditures	0	47,732	65,000	445,000	380,000

Expenditures (Improvement Projects)

43500		Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
592		Engineering Costs	0	11,097	25,000	0	-25,000
Fund 602		Total Expenditures	0	11,097	25,000	0	-25,000

Sewer Capital Projects Fund 602 Summary

Revenue & Expenditures		2022 Actual	2023 Actual	2024 Budget	2025 Budget	Change from 2024
Revenue	- Total Revenue	-28,855	159,532	125,000	166,000	41,000
Expenditures	- Total Expenditures	0	58,829	65,000	445,000	380,000
	Difference	(28,855)	100,703	60,000	(279,000)	-339,000

CITY OF BREEZY POINT  
RESOLUTION XX-2024

A RESOLUTION SETTING THE FINAL LEVY AND BUDGET FOR 2025 FOR  
THE CITY OF BREEZY POINT

WHEREAS, the 2025 budget process started in June with the adoption of the 2025 Budget Calendar; and

WHEREAS, the City Administrator and Finance Specialist worked in conjunction with department staff to develop a preliminary 2025 budget that addresses the City's immediate and future needs in a financially conscious manner; and

WHEREAS, the operation of the City is stable and high functioning, City Council is setting policies to achieve a good quality of life by maintaining streets, providing police and fire protection, planning and zoning, and general governance; and

WHEREAS, the City Council discussed the 2025 preliminary budget in workshops on August 19 and November 12;

WHEREAS, the City Council set the Preliminary Levy and Budget on September 3, 2024, at \$3,385,608; and

WHEREAS, City Staff worked to refine the budget, making adjustments from the preliminary levy and budget for items such as staff training and education and anticipated revenues; and

WHEREAS, the City Council is adopting all city budgets (i.e. Sanitary Sewer, Cemetery, Capital, etc.) along with the General Fund budget;

NOW THEREFORE BE IT RESOLVED that the following amounts represent the final levy set by the City of Breezy Point for 2025:

General Fund Levy	\$3,081,316
EDA Fund Levy	\$ 3,650
Cemetery Fund Levy	\$ 20,000
Debt Service Fund Levy	<u>\$ 280,000</u>
Total Preliminary Levy	\$3,384,966

BE IT FURTHER RESOLVED that the budgets for all City of Breezy Point funds for 2025 are adopted.

Rebecca Ball \_\_\_\_\_ Brad Scott \_\_\_\_\_



Steve Jensen \_\_\_\_\_ Angel Zierden \_\_\_\_\_

Michael Moroni \_\_\_\_\_

Adopted this 2nd day of December 2024.

\_\_\_\_\_  
Mayor Angel Zierden

Attest:

\_\_\_\_\_  
Jerry Bohnsack, Interim City Administrator