

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	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
31010	Property Taxes	2,507,108	2,903,716	3,213,518	1,871,659	58%	0		-3,213,518
31900	P & I Delinquent Taxes	3,471	25,304	5,000	20,625	413%	20,000		15,000
31920	Tax Forfeiture Land Sales	0	7,288	7,500	0	0%	7,500		0
32000	Licenses & Permits (Short Term Rental)	0	10,560	12,000	11,710	98%	12,000		0
32100	Business Licenses & Permits	12,206	0	12,500	2,200	18%	0		-12,500
32170	Golf Cart Permits	9,905	13,630	13,500	12,750	94%	14,000	Estimating 700 permits	500
32210	Zoning/Land Use	3,640	4,550	3,500	2,740	78%	5,000		1,500
32240	Animal Licenses / Impound Fees	235	470	250	168	67%	250		0
32300	Building Permits	194,292	157,858	100,000	58,582	59%	150,000	Revenue increased based on previous years actuals	50,000
33401	LGA / HACA / MVHC	191	116,832	99,000	0	0%	60,000		-39,000
33410	PERA Aid	0	6,768	0	0	0%	0		0
33416	Police Training Reimb	7,089	8,081	10,000	0	0%	10,000		0
33430	Police PERA Aids & Reimb	60,098	62,614	65,000	0	0%	68,000		3,000
33600	Grants	70,623	694	2,500	0	0%	2,500		0
33900	Recycling	105	83	0	75	0%	100		100
34100	Reimburse For Services	11,520	1,816	12,000	930	8%	12,000		0
34101	Hall Rental	1,150	2,050	1,500	1,100	73%	1,500		0
34201	Police Reimbursements	4,319	2,644	3,500	388	11%	3,500		0
34202	Pelican Police Contract	54,500	58,500	62,500	0	0%	65,000	Proposing \$2,500 increase in 2025	2,500
Page Sub-Total		2,940,452	3,383,458	3,623,768	1,982,927	55%	431,350		-3,192,418

General Fund 100

City of Breezy Point 2025 Budget

Revenues - All Departments (Con't)

00000	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
34203	E911 Addressing	3,130	2,420	2,500	990	40%	2,500		0
34206	Police S&S/NightCap Reimbursements	8,716	14,477	8,000	1,559	19%	8,000		0
34300	Highways and Streets	24,910	1,454	2,000	0	0%	2,000		0
34302	Culverts	3,415	2,115	3,000	1,575	53%	3,000		0
34400	Election Filing Fees	60	0	50	0	0%	0	No elections in 2025	-50
35100	Fines	11,559	13,526	10,000	7,485	75%	15,000		5,000

35104	Administrative Fines	50	0	100	0	0%	100	0
36102	Improvements Road/Sewer	0	0	0	0	0%	0	0
36103	Assessment Search Fees	1,015	2,720	2,000	1,410	71%	2,500	500
36200	Miscellaneous & Mailbox Supports	18,294	13,196	2,500	11,550	462%	10,000	7,500
36210	Interest Income	18,641	37,327	20,000	20,383	102%	30,000	10,000
36212	Dividends Income	5,272	1,429	0	0	0%	0	0
36213	Investments Gains/Losses	-40,028	20,873	0	10,770	0%	0	0
36220	Lease Payments Received	2,832	3,456	0	1,728	#DIV/0!	0	0
36230	Contributions	350	400	100	100	100%	100	0
36232	Refunds Received	16,664	8,545	15,000	6,977	0%	15,000	0
39203	Transfer From Other Fund	2,000	2,000	130,000	0	0%	5,000	One time \$125,000 transfer from Capital Fund from 2024 for employee wages removed -125,000
Fund 100	Total Revenue	3,017,332	3,507,396	3,819,018	2,047,453	54%	524,550	-3,169,468

General Fund 100

City of Breezy Point 2025 Budget

Expenditures - City Council

41100	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
100	Compensation	18,605	18,605	18,600	9,303	50%	18,600		0
121	PERA	570	323	558	180	32%	360		-198
122	FICA & Medicare	1,423	1,423	1,423	712	50%	1,423		0
150	Worker's Compensation Insurance	101	104	100	61	61%	120		20
300	Professional Services	28,800	18,882	5,000	0	0%	5,000		0
351	Legal Notices & Publications	895	667	500	26	5%	500		0
433	Dues & Subscriptions	3,066	3,287	3,000	0	0%	3,000		0
437	Training & Education	0	1,656	5,000	590	12%	5,000		0
Fund 100	City Council - Total Expenditures	53,460	44,947	34,181	10,872	32%	34,003		-178

General Fund 100

City of Breezy Point 2025 Budget

Expenditures - Administration

41300	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
100	Compensation	213,056	258,408	320,771	159,812	50%	318,552	3% COLA + step increases + Position Change	-2,219
102	Overtime	8	0	500	0	0%	500		0
121	PERA	15,313	17,796	24,058	11,832	49%	23,891	Changes reflective of wage increases & position change	-167
122	FICA & Medicare	15,931	18,006	24,539	11,628	47%	24,369	Changes reflective of wage increases & position change	-170
130	Life Insurance	592	459	624	168	27%	634		10
131	Paid Health & Dental Insurance	33,345	34,659	54,749	21,224	39%	69,530	Change in healthcare provider & position change	14,781
150	Worker's Compensation Insurance	2,034	2,690	3,000	1,836	61%	2,500		-500
200	General Operating	4,558	4,403	5,000	869	17%	5,000		0
208	Training & Education	2,223	6,599	6,500	2,092	32%	8,000	Increased emphasis on professional development as per organizational assessr	1,500
220	Repair / Maint Supplies	0	509	1,000	60	6%	1,000		0
256	Elections	4,386	0	7,000	969	14%	0	No elections in 2025	-7,000
321	Telephone	2,401	4,099	3,500	1,308	37%	3,500		0
331	Travel Expenses	2,602	847	1,500	317	21%	1,500		0
433	Dues & Subscriptions	3,032	1,126	1,500	410	27%	2,000	Increased emphasis on professional development as per organizational assessr	500
590	Capital Outlay	0	0	0	0	#DIV/0!	0		0
Fund 100	Administration - Total Expenditures	299,481	349,601	454,241	212,523	47%	460,976		6,735

General Fund 100

Expenditures - City Attorney

41610	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
304	Legal Services	32,327	35,354	20,000	20,395	102%	30,000	Increased \$10,000 based on previous years actuals.	10,000
Fund 100	City Attorney - Total Expenditures	32,327	35,354	20,000	20,395	102%	30,000		10,000

General Fund 100

City of Breezy Point 2025 Budget

Expenditures - Other General Govt

41900	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
160	Liability Insurance	4,913	6,375	6,000	6,429	107%	7,500		1,500
212	Motor Fuels	0	0	500	0	0%	500		0
300	Professional Svs.	3,913	16,984	12,000	8,447	70%	12,000		0
301	Auditing & Accounting	8,812	51,696	12,000	17,661	147%	20,000	Audit (\$10,000), Accounting Assistance & Consultation (\$10,000)	8,000
303	Engineering (General)	180	376	2,500	5,392	216%	2,500		0
304	Legal/Prosecution Fees	8,000	8,000	9,000	8,979	100%	9,000		0
306	Animal Control	0	8,301	7,500	4,215	56%	12,000	Animal control increase per agreement + H.E.A.R.T impound costs	4,500
308	IT / Support	10,841	8,782	10,000	3,999	40%	10,000		0
310	Fire District	115,313	94,169	306,000	0	0%	330,000		24,000
313	Benefits Administration	1,287	761	1,000	580	58%	1,000		0
319	Other - Reserves	0	0	0	0	0%	0		0
324	Recycling	500	480	500	318	64%	500		0
329	Communications	656	5,481	12,000	1,890	16%	12,000		0
362	Property Insurance	2,611	2,689	2,750	2,652	96%	2,750		0
381	Combined Utilities	7,707	9,059	8,000	2,502	31%	8,000		0
400	Office Equipment	699	3,713	5,000	1,252	25%	5,000		0
401	Building Maintenance	4,761	6,970	10,000	2,942	29%	1,000	City Hall Remodel & Expansion Project	-9,000
402	Grounds Maintenance	2,554	2,839	2,750	492	18%	3,000		250
510	Land Acquisition	0	48	0	0	#DIV/0!	0		0
720	Transfer to Other Fund	628,422	582,000	582,000	0	0%	152,000	\$102,000 of previous capital & debt payments minus \$200,000 new debt payment for City Hall & \$270,000 Equipment CIP Levy	-430,000
	Equipment CIP (Capital Fund) Transfer	0	0	0	0	#DIV/0!	270,000	CIP "Levy"	270,000
721	EOY Fund Bal Transfers	0	0	0	0	0%	0		0
810	Refunds / Reimbursements	602	0	500	23	0%	500		0
Fund 100	Other General Government - Total Expenditures	801,771	808,723	990,000	67,773	7%	859,250		-130,750

General Fund 100

City of Breezy Point 2025 Budget

Expenditures - Planning & Zoning

41910	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
100	Compensation	48,083	44,415	99,101	40,565	41%	106,029	3% COLA + step increases	6,928
103	Admin / Office Wages	0	23,733	0	5,779	0%	0		0
104	Commission Wages	1,980	1,560	2,500	1,050	42%	2,500		0
106	Seasonal Wages	0	0	10,000	0	0%	0	No plan for seasonal or temporary employee	-10,000
121	PERA	467	1,780	7,433	3,476	0%	7,953	Changes reflective of wage increases	520
122	FICA & Medicare	646	1,832	7,582	3,457	46%	8,112	Changes reflective of wage increases	530
130	Life Insurance	0	7	212	58	0%	211		-1
131	Paid Health & Dental Insurance	707	2,010	25,754	5,834	0%	10,883		-14,871
150	Workers Comp	0	15	672	411	0%	550		-122
200	General Operating	3,104	525	500	325	65%	1,000		500
208	Training & Education	0	42	2,000	0	0%	2,500	Increased emphasis on professional development as per organizational assessr	500
258	Mapping	0	1,718	1,000	0	0%	1,000		0
300	Professional Services	7,681	3,985	3,500	1,000	29%	3,500		0
302	E-911 / Permit Expenses	975	625	1,000	350	35%	1,000		0
304	Legal Services	187	0	0	0	#DIV/0!	0		0
308	IT Services	-2,858	2,940	3,200	1,600	50%	3,500		300
309	Building Inspector	153,052	97,184	85,000	50,366	59%	100,000	Building Inspector fees based on percentage of building permit fees	15,000
331	Travel Expenses	0	0	500	163	33%	500		0
351	Legal Notices	1,631	1,742	1,500	183	12%	1,500		0
810	Refunds	250	773	100	0	0%	100		0
Fund 100	Planning & Zoning - Total Expenditures	215,905	184,886	251,554	114,615	46%	250,838		-716

General Fund 100

City of Breezy Point 2025 Budget

Expenditures - Public Safety

42100	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
100	Compensation	492,113	500,755	668,188	322,262	48%	698,059	3% COLA + step increases	29,871
102	Overtime	15,340	22,180	35,000	11,868	34%	35,000		0
103	Admin / Office Wages	54,226	60,661	74,643	36,811	49%	76,880	3% COLA + step increases	2,237
105	TZD Wages	9,131	9,664	0	1,986	#DIV/0!	0		0
107	P/T Officer Wages	6,939	4,315	9,000	1,819	20%	9,000		0
121	PERA	83,877	104,639	123,868	62,193	50%	129,323	Changes reflective of wage increases	5,455
122	FICA & Medicare	10,073	11,291	15,300	6,900	45%	16,004	Changes reflective of wage increases	704
130	Life Insurance	1,184	914	1,536	399	26%	1,536		0
131	Paid Health & Dental Insurance	118,424	102,388	146,097	61,715	42%	133,315		-12,782

150	Worker's Compensation Insurance	34,220	44,317	40,000	24,475	61%	40,000		0
160	Liability Insurance	16,205	15,692	18,000	19,288	107%	25,000		7,000
200	General Operating	7,606	6,279	9,000	2,266	25%	9,000		0
208	Training & Education	77,398	13,287	10,000	6,887	69%	15,000	Increased emphasis on professional development as per organizational assessr	5,000
212	Motor Fuels	25,021	24,932	25,000	6,489	26%	25,000		0
220	Repair / Maint	18,385	22,963	15,000	8,683	58%	20,000		5,000
300	Professional Services	15,457	10,219	50,000	32,384	65%	87,500	Increased due to CWC records management fee increase	37,500
308	IT / Support	16,775	21,237	22,400	12,070	54%	25,000		2,600
321	Telephone	11,272	15,895	13,000	6,731	52%	13,000		0
362	Municipal Property Insurance	7,077	7,117	7,500	7,233	96%	8,000		500
363	Automotive Insurance	8,793	10,956	12,000	10,905	91%	12,000		0
381	Combined Utilities	12,163	12,628	15,000	4,469	30%	15,000		0
400	Office Equipment	1,923	2,015	2,000	378	19%	2,000		0
401	Building Maintenance	8,896	31,269	45,000	15,102	34%	45,000		0
402	Grounds Maintenance	1,949	1,728	3,500	292	8%	2,500		-1,000
417	Uniforms	7,845	9,082	12,000	2,901	24%	12,000		0
590	Capital Outlay	64,089	53,205	60,000	105,331	176%	0	Capital Outley moved to proposed Capital Improvement Plan	-60,000
Fund 100 Public Safety - Total Expenditures		1,126,381	1,119,628	1,433,032	771,838	54%	1,455,117		22,085

General Fund 100

City of Breezy Point 2025 Budget

Expenditures - Public Works

43000	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
100	Compensation	155,563	153,022	190,884	95,149	50%	182,088	3% COLA + step increases & reallocation of wages to Parks	-8,796
102	Overtime	1,956	1,966	2,500	675	27%	2,500		0
106	Part Time	6,231	6,379	5,000	924	18%	5,000		0
121	PERA	10,825	12,041	14,317	7025	50%	13,657	Changes reflective of wage increases & reallocation of wags to Parks	-660
122	FICA & Medicare	11,223	12,597	14,603	7,120	#REF!	13,930	Changes reflective of wage increases & reallocation of wags to Parks	-673
130	Life Insurance	475	343	490	134	27%	490		0
131	Paid Health & Dental Insurance	36,163	31,979	39,789	21,780	55%	39,597	Changes reflective of reallocation to Parks	-192
150	Worker's Compensation Insurance	13,191	13,609	13,500	8,260	61%	18,000		4,500
160	Liability Insurance	2,133	1,184	1,000	1,072	107%	1,200		200
200	General Operating	1,945	1,957	2,000	815	41%	2,000		0
208	Training & Education	397	0	1,000	0	0%	2,000	Increased emphasis on professional development as per organizational assessr	1,000
212	Motor Fuels	35,560	29,530	35,000	11,194	32%	35,000		0
220	Equipment - Repairs & Maint	25,200	33,699	32,000	23,385	73%	40,000		8,000
222	Landscaping	192	358	1,500	0	0%	1,500		0
223	Salt / Sand	8,932	8,181	9,000	0	0%	9,000		0
224	Aggregate Materials	17,908	17,351	25,000	317	1%	25,000		0
225	Blacktop Repair	14,139	8,062	25,000	8,483	34%	25,000		0
226	Sign Materials	1,918	3,047	1,500	588	0%	1,500		0
228	Equipment Rental	317	1,541	1,000	844	84%	1,500		500
229	Culverts/MB Supports	4,711	5,762	2,400	1,980	82%	2,500		100
240	Small Tools / Minor Equip	1,551	977	2,000	538	27%	2,000		0
300	Professional Services	6,310	1,905	2,500	0	0%	2,500		0
308	IT Services	172	2,208	2,400	1,200	50%	3,000		600
321	Telephone	1,952	2,487	2,950	630	21%	3,000		50
331	Travel Expenses	0	0	500	0	0%	500		0
362	Property Insurance	2,265	3,200	3,500	3,375	96%	4,000		500
363	Automotive Insurance	1,960	1,963	2,000	1,818	91%	2,000		0
381	Combined Utilities	8,121	4,982	10,000	2,011	20%	8,500		-1,500
401	Building Maintenance	1,710	3,184	2,000	103	5%	2,000		0
417	Uniforms	1,604	1,177	1,500	961	64%	1,500		0
531	Dustcoating	22,852	29,332	35,000	0	0%	35,000		0
533	Road Improvements	0	0	0	0	0%	0		0
590	Capital Outlay	11,768	7	0	29,320	#DIV/0!	0	Capital Outley moved to proposed Capital Improvement Plan	0
720	Transfer	50,000	50,000	50,000	0	0%	0	Capital transfers moved to proposed Capital Improvement Plan levy	-50,000
Fund 100	Public Works - Total Expenditures	459,244	444,030	531,833	229,700	43%	485,461		-46,372

General Fund 100

City of Breezy Point 2025 Budget

Expenditures - Project 19-429 (Operating)

43500	Description	2022 Actual	2023 Actual	2024 Budget	06/30/23 2023 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
591	Construction Cost	0	0	0	0	0%	0		0
592	Engineering	809	0	0	0	0%	0		0
594	Adminsitrativ Cost	0	0	0	0	0%	0		0
595	Land Acquisition/Easments	0	0	0	0	0%	0		0
Fund 100	Project 19-429 - Total Expenditures	809	0	0	0	0	0	0	0

General Fund 100

City of Breezy Point 2025 Budget

Expenditures - Parks & Recreation (Operating)

45100	Description	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
100	Compensation	0	0	26,946	12,302	-	46,922	3% COLA + step increases & reallocation of wages from PW	19,976
102	Overtime	0	0	0	0	-	0		0
106	Seasonal Part Time	0	0	8,500	0	-	8,500		0
121	PERA	0	0	2,021	923	-	3,519	Changes reflective of wage increases & reallocation of wages from PW	1,498
122	FICA & Medicare	0	0	2,062	906	-	3,590	Changes reflective of wage increases & reallocation of wages from PW	1,528
130	Life Insurance	0	0	58	16	-	58		0
131	Paid Health & Dental Insurance	0	0	3,990	1,749	-	5,625	Changes reflective of reallocation from PW	1,635
150	Worker's Compensation Insurance	0	0	500	306	-	500		0
160	Liability Insurance	0	0	200	214	-	250		50
210	General Operating	2,095	1,425	5,000	2,393	48%	5,000		0
212	Motor Fuels	0	0	2,500	21	-	2,500		0
222	Landscaping	1,712	1,950	6,000	60	1%	5,000		-1,000
228	Equipment Rental	0	0	500	0	0%	500		0
300	Professional Services	3,676	3,106	6,000	0	0%	5,000		-1,000
362	Property Insurance	1,706	3,426	4,500	4,340	96%	5,000		500
400	Equipment	0	0	250	0	0%	250		0
401	Building Maintenance	23	85	500	0	0%	500		0
530	Beach Improvements	33	0	500	0	0%	500		0
580	Equipment Outlay	0	0	500	0	0%	500		0
590	Capital Outlay	33,045	0	0	1,293	#DIV/0!	0	Capital Outley moved to proposed Capital Improvement Plan	0
720	Transfer to Other	10,000	10,000	10,000	0	0%	0	Capital transfers moved to proposed Capital Improvement Plan levy	-10,000
Fund 100	Parks & Recreation - Total Expenditures	52,290	19,992	80,527	8,107	10%	93,713		13,186

City of Breezy Point
2025 Preliminary Budget

City of Breezy Point 2025 Budget

General Fund 100 Summary

Revenue & Expenditures	2022 Actual	2023 Actual	2024 Budget	6/30/24 2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
Revenue								
General Fund - Total Revenue	3,017,332	3,507,396	3,819,018	2,047,453	54%	524,550		-3,294,468
Expenditures								
City Council	53,460	44,947	34,181	10,872	32%	34,003		-178
Administration	299,481	349,601	454,241	212,523	47%	460,976		6,735
City Attorney	32,327	35,354	20,000	20,395	102%	30,000		10,000
Other General Government	801,771	808,723	990,000	67,773	7%	859,250		-130,750
Planning & Zoning	215,905	184,886	251,554	114,615	46%	250,838		-716
Public Safety	1,126,381	1,119,628	1,433,032	771,838	54%	1,455,117		22,085
Public Works	459,244	444,030	531,833	229,700	43%	485,461		-46,372
Project 19-429	809	0	0	0	0%	0		0
Parks & Recreation (Operating)	52,290	19,992	80,527	8,107	10%	93,713		13,186
General Fund - Total Expenditures	3,041,668	3,007,161	3,795,368	1,435,822	38%	3,669,358		-126,010

Difference	(24,336)	500,235	23,650	611,632	(3,144,808)	(3,168,458)
		Preliminary Levy		2025 Preliminary Levy		
		Preliminary Levy Increase			3,428,458	
		Preliminary Levy % Increase			214,940	
					6.7%	#DIV/0!

City of Breezy Point
2025 Preliminary Budget

City of Breezy Point 2025 Budget

EDA Fund 200

Revenues - All Departments

					6/30/24		
46500	Description	2022 Actual	2023Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024
31010	Property Tax	3,425	3,530	3,650	1,825	3,650	0
36200	Misc Revenue	0	0	0	0	0	0
36210	Interest	17	38	15	32	0	-15
36213	Investments Gains/Loses	-50	21	0	16	0	0
Fund 200	Total Revenue	3,392	3,589	3,665	1,873	3,650	-15

Expenditures

					06/30/24		
46500	Description	2022 Actual	2023Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024
200	General Operating	0	0	0	0	0	0
490	Donations	3,625	3,050	3,650	0	3,650	0
300	Professional Services	0	0	0	0	0	0
Fund 200	Total Expenditures	3,625	3,050	3,650	0	3,650	0

City of Breezy Point
2025 Preliminary Budget

City of Breezy Point 2025 Budget

EDA Fund 200 Summary

					6/30/24		
Revenue & Expenditures		2022 Actual	2023Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024
Revenue	EDA Fund - Total Revenue	3,392	3,589	3,665	1,873	3,650	-15
Expenditures	EDA Fund - Total Expenditures	3,625	3,050	3,650	0	3,650	0
	Difference	(233)	539	15	1,873	0	-15

City of Breezy Point
2025 Preliminary Budget

City of Breezy Point 2025 Budget

TIF Fund 204

Revenues - All Departments

					6/30/24		
46500	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024
31010	Property Tax	10,140	8,333	16,500	7,368	16,500	0
36200	Misc Revenue	0	0	0	0	0	0
36210	Interest	0	0	0	0	0	0
36213	Investments Gains/Loses	0	0	0	0	0	0
Fund 204	Total Revenue	10,140	8,333	16,500	7,368	16,500	0

Expenditures

					06/30/24		
46500	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024
300	Professional Services	6,180	9,906	1,500	3,726	7,500	6,000
303	Engineering Fees	0	0	0	0	0	0
351	Legal Notice Publishing	45	58	0	0	0	0
594	Administration	0	0	150	101	150	0
810	Refund/Reimbursement	0	0	14,850	0	15,000	150
811	Release of Escrow	0	0	0	0	0	0
Fund 204	Total Expenditures	6,225	9,964	16,500	3,827	22,650	6,150

City of Breezy Point
2025 Preliminary Budget

City of Breezy Point 2025 Budget

TIF Fund 204 Summary

		6/30/24					
Revenue & Expenditures		2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024
Revenue	EDA Fund - Total Revenue	10,140	8,333	16,500	7,368	16,500	0
Expenditures	EDA Fund - Total Expenditures	6,225	9,964	16,500	3,827	22,650	6,150
	Difference	3,915	(1,631)	0	3,541	(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

						6/30/2024		
00000	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024	
31010	Property Tax	9,000	9,000	20,000	10,000	20,000	0	
34000	Charge for Services	2,615	2,330	3,000	442	3,000	0	
34940	Lot Sales	3,091	8,184	8,000	6,440	8,000	0	
34942	Perpetual Care	653	864	1,500	672	1,500	0	
36200	Misc / Butterfly Event	14,258	3,079	4,000	2,200	4,000	0	
36210	Interest	2,618	4,015	2,500	2,719	2,500	0	
36213	Investments Gains / Loses	-6,166	2,287	0	1,342	0	0	
Fund 270	Total Revenue	26,069	29,759	39,000	23,815	39,000	0	

Cemetery Special Revenue Fund 270

Expenditures

						6/30/2024		
49010	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024	
200	General Operating	566	1,530	1,500	306	1,500	0	
222	Landscaping	1,598	5,287	4,000	2,128	4,000	0	
240	Small Tools/Minor Equip	0	561	0	0	0	0	
300	Professional Services	5,401	12,089	20,000	5,350	20,000	0	

362 Property Insurance	228	504	650	627	700	50	
381 Combined Utilities	1,366	2,257	1,500	617	1,500	0	
433 Dues & Subscriptions	0	0	125	0	125	0	
438 Butterfly Event	1,890	2,374	2,500	0	2,500	0	
439 Markers	0	0	1,000	3,110	1,000	0	
534 Site Improvements	475	9,435	1,500	4,000	10,000	8,500	
720 Transfer to Other (GF)	2,000	2,000	5,000	0	5,000	0	
810 Refunds / Reimbursements	0		0	0		0	
Fund 270	Total Expenditures	13,524	36,037	37,775	16,138	46,325	8,550

City of Breezy Point
2025 Preliminary Budget

City of Breezy Point 2025 Budget

Cemetery Special Revenue Fund 270

					6/30/24		
	Revenue & Expenditures	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024
Revenue	Cem Spec Rev Fund - Total Revenue	26,069	29,759	39,000	23,815	39,000	0
Expenditures	Cem Spec Rev Fund - Total Expenditures	13,524	36,037	37,775	16,138	46,325	8,550
	Difference	12,545	(6,278)	1,225	7,677	(7,325)	-8,550

**City of Breezy Point
2025 Preliminary Budget**

City of Breezy Point 2025 Budget

Debt Service Fund 300

Revenues - All Departments

					6/30/24		Change
00000	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	from 2024
36108	2007 GO Rd/Sew Bond (RE:2012)	43,585	839	0	0	0	0
36116	Ad Valorem Taxes	0	0	0	0	0	0
36210	Interest	633	5,655	0	3,998	0	0
36119	2012 GO Crossover Bond	230,000	0	0	0	0	0
	City Hall Remodel & Expansion Bond	0	0	0	0	280,000	280,000
	2024 Ladder Truck Bond Payment from PLFD	0	0	0	0	135,000	135,000
36213	Investments Gains/Loses	95	3,282	0	1,966	0	0
39200	Transfer In (from general fund)	272,000	0	0	0	0	0
39310	Bond Issuance/Other Financing	0	0	0	0	0	0
Fund 300	Total Revenue	546,313	9,776	0	5,964	415,000	415,000

Debt Service Fund 300

Expenditures

					06/30/24		Change
47000	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	from 2024
620	Fiscal Agent Fees	5	0	0	0	0	0
637	2012 GO Crossover Bond Interest	860	0	0	0	0	0
638	2012 GO Crossover Bond Princ	570,000	0	0	0	0	0
	City Hall Remodel & Expansion Bond	0	0	0	0	280,000	

	2024 Ladder Truck Bond	0	0	0	0	135,000	
720	Transfer to Other	0	0	0	0	0	0
Fund 300	Total Expenditures	570,865	0	0	0	415,000	415,000

City of Breezy Point
 2025 Preliminary Budget
 Summary

City of Breezy Point 2025 Budget

Debt Service Fund 300

Revenue & Expenditures				06/30/24		2025 Budget	Change from 2024
		2022 Actual	2023 Actual	2024 Budget	2024 YTD		
Revenue	Debt Service Fund - Total Revenue	546,313	9,776	0	5,964	415,000	415,000
Expenditures	Debt Service Fund - Total Expenditures	570,865	0	0	0	415,000	415,000
	Difference	(24,552)	9,776	0	5,964	0	0

**City of Breezy Point
2025 Preliminary Budget**

City of Breezy Point 2025 Budget

Capital Fund 401

Revenues - All Departments

					6/30/24		
Description		2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	Change from 2024
31810	Franchise Fees	5,740	10,865	5,000	0	0	-5,000
33600	State / Local Grants	0	0	0	0	0	0
33900	Recycling	0	0	0	0	0	0
35201	Forfeits - Alcohol	1,970	0	2,000	0	0	-2,000
35202	Forfeits - Drug	0	0	2,000	0	0	-2,000
36000	Special Assessments	85,888	45,368	50,000	27,002	0	-50,000
36101	2005 GO Rd/Sew Assessments	0	624	5,000	0	0	-5,000
36102	2008 Imp. Assessment	0	15,162	25,000	3,625	0	-25,000
36103	2019 Road/Sewer Assessments	0	0	0	0	0	0
36107	Assessment Income	0	0	0	0	0	0
36108	2007 GO Road/Sewer Bonds Re: 2012	0	0	50,000	0	0	-50,000
36200	Misc. Revenue	0	0	0	0	0	0
36201	Sold Property Revenue	4,000	0	7,500	0	0	-7,500
42100-34201	Police Copies	0	0	100	0	0	-100
42100-36201	Sold Property Revenue PD	1,624	0	1,000	0	0	-1,000
43000-36201	Sold Property Revenue PW	0	0	1,000	0	0	-1,000
41300-36200	Misc. Revenue	0	0	0	0	0	0
36210	Interest Income	8,272	73,150	0	36,494	0	0
41900-36210	Interest Income	35,960	0	0	0	0	0
36211	Insurance Dividends	0	0	0	0	0	0
36213	Investments Gains/Loses	-115,568	42,665	0	18,106	0	0
36230	Contributions and Donations	0	0	0	0	0	0
36234	Park Dedication	0	0	0	0	0	0
41900-39201	Land Acquisitions (Transfer From GF)	10,000	0	0	0	0	0
41940-39201	Well Maintenanc (Transfer from GF)	0	0	0	0	0	0
43100	Future Improvements	0	0	0	0	0	0
43101-39201	Signs (Transfer from GF)	5,000	0	0	0	0	0

43121-39201	Road Improvements (Transfer from GF)	331,422	342,000	342,000	0	0	-342,000
45100-39201	Park Equip Replacement (Transfer from GF)	10,000	10,000	10,000	0	0	-10,000
49211-39201	Accrued Employee Liabilities	10,000	10,000	10,000	0	0	-10,000
41900-39201	Transfer from General Fund	10,000	478,000	0	0	0	0
43000-39201	Transfer from General Fund	0	50,000	50,000	0	0	-50,000
41950-39201	Transfer from General Fund	0	230,000	230,000	0	270,000	CIP "Levy"
39203	Transfer from Other Fund	0	0	0	0	0	
Fund 401	Total Revenue	404,308	1,307,834	790,600	85,227	270,000	-520,600

Capital Fund 401
Expenditures

City of Breezy Point 2025 Budget

Description		2022 Actual	2023 Actual	2024 Budget	2024 YTD	2025 Budget	Notes	Change from 2024
35201	Forfeitures Alcohol	0	3,400	0	0	0		0
35202	Forfeitures Drugs	0	1,396	0	0	0		0
31810	Franchise Fees	0	0	0	0	0		0
41300	Administration Capital	0	21,342	167,000	14,504	135,000	See Admin Tab in CIP	-32,000
	IT Capital	0	0	0	0	77,000	See IT Tab in CIP	77,000
41300-720	Transfer to Other	0	0	125,000	0	0		-125,000
41900-324	Recycling	0	0	0	0	0		0
41900-300	Professional Services	0	312,627	700,000	185,085	0		-700,000
41900	Land Aquistions	0	0	0	0	0		0
42100	Police Capital	0	3,210	0	0	103,000	See Police Tab in CIP	103,000
43000-226	Public Works-Sign Materials	0	0	0	0	0		0
43000-590	Capital Outlay	0	0	0	0	0		0
43100	Future Improvements	0	0	0	0	0		0
43121	Road Improvements	0	0	0	0	0		0
45100	Parks & Recreation	0	0	50,000	0	50,000	See Parks Tab in CIP	0
45100-580	Parks & Rec-Equipment Outlay	0	0	0	0	0		0
45100-590	Parks & Recreation/Replacement	0	0	0	0	0		0
45200	Parkland Dedication	0	0	0	0	0		0
49211	Accrued Employee Liabilities	0	0	0	0	0		0
43000-720	Transfer to Other	0	0	0	0	0		0
Fund 401 Total Expenditures		0	341,975	1,042,000	199,589	365,000		-677,000

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	2024 YTD	2025 Budget	Change from 2024
Revenue	- Total Revenue	404,308	1,307,834	790,600	85,227	270,000	-520,600
Expenditures	- Total Expenditures	0	341,975	1,042,000	199,589	365,000	-677,000
	Difference	404,308	965,859	(251,400)	(114,361)	(95,000)	156,400

City of Breezy Point
2025 Preliminary Budget

City of Breezy Point 2025 Budget

Sewer Enterprise Fund 600

Revenues - All Departments

				6/30/24					
00000	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	% of Budget Used	2025 Budget	Notes	Change from 2024
36000	Assessments	69,662	5,457	25,000	11,189	45%	25,000		0
36200	Misc	0	0	100	0	0%	100		0
36210	Interest Income	6,172	9,140	5,000	6,025	121%	7,500		2,500
36213	Investments Gains/Loses	-15,829	5,067	0	3,023	0%	0		0
36232	Refunds/Reimbursements	0	22	0	0	#DIV/0!	0		0
37210	Sewer Service	423,208	454,794	450,000	117,305	26%	475,000		25,000
37250	Connection Charges	900	675	1,200	300	25%	1,000		-200
37255	Connection Principal/Interest	0	0	0	0	0%	0		0
Fund 600	Total Revenue	484,113	475,155	481,300	137,842	29%	508,600		27,300

Sewer Enterprise Fund 600

City of Breezy Point 2025 Budget

Expenditures					6/30/24				Change
43250	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	% of Budget	2025 Budget	Notes	from 2024
100	Full-Time Employee Wages	154,388	176,296	255,059	105,168	41%	286,622		31,563
102	Full-Time Employee Overtime	2,337	2,237	3,000	1,178	39%	2,500		-500
103	Admin/Office Wages	28,093	37,294	0	25,326	#DIV/0!	0		0
106	Seasonal Part time lawn mowing wages	6,231	6,379	4,500	924	21%	6,000		1,500
121	PERA	1,346	25,754	19,130	9,705	51%	21,497		2,367
122	FICA/Medicare	13,784	15,592	19,512	9,730	50%	21,927		2,415
130	Life Insurance	405	306	547	150	27%	547		0
131	Paid Health/Dental	31,437	28,892	43,254	18,348	42%	43,562		308
150	Worker's Comp	6,261	7,025	7,500	4,589	61%	5,000		-2,500
160	Liability Insurance	4,066	4,925	5,000	5,358	107%	5,500		500
200	General Operating	7,255	7,162	10,000	5,125	51%	10,000		0
208	Training and Education	1,038	54	3,000	366	12%	1,500		-1,500
212	Motor Fuels	3,295	2,453	5,000	1,910	38%	5,000		0
220	Repair/Maint Supplies	26,398	35,618	15,000	2,031	14%	15,000		0
300	Professional Services	62	836	9,500	11,122	117%	5,000		-4,500
301	Auditing and Accounting	2,196	5,392	10,000	11,784	118%	20,000	Audit (\$10,000), Accounting Assistance (\$10,000)	10,000
303	Engineering Fees	90	779	1,000	2,985	299%	2,500		1,500
304	Legal Services	0	0	0	0	#DIV/0!	0		0
308	IT Support/Software	4,657	3,892	5,000	2,000	40%	5,000		0
316	Spraying	0	0	1,500	1,688	113%	1,800		300
321	Telephone	3,415	3,348	4,000	2,422	61%	4,500		500
326	Permits & Lab Testing	2,212	2,653	3,500	1,746	50%	3,500		0
331	Travel Expenses	763	905	500	56	11%	500		0
332	Gopher One Locates	536	504	500	169	34%	500		0
362	Property Insurance	3,071	3,775	4,200	4,050	96%	4,200		0
363	Automotive Insurance	1,041	1,609	1,650	1,499	91%	1,650		0
381	Combined Utilities (Gas & Electric)	26,638	27,720	30,000	7,342	24%	30,000		0

386	Credit Card Proc Fees	2,595	2,783	3,000	1,777	59%	3,000	0
417	Uniforms	379	362	500	446	89%	500	0
432	Bad/Delinquent Payment	74	0	100	0	0%	100	0
433	Dues and Subscriptions	698	400	700	0	0%	500	-200
590	Capital Outlay	4,418	0	0	40,850	#DIV/0!	0	0
720	Transfer to Other	0	0	0	0	0%	0	0
Fund 600	Total Expenditures	339,179	404,945	466,152	279,841	0%	507,904	41,752

City of Breezy Point
2025 Preliminary Budget
Summary

City of Breezy Point 2025 Budget

Sewer Enterprise Fund 600

					6/30/2024			
Revenue & Expenditures		2022 Actual	2023 Actual	2024 Budget	2024 YTD	% of Budget	2025 Budget	Change from 2024
Revenue	- Total Revenue	484,113	475,155	481,300	137,842	29%	508,600	27,300
Expenditures	- Total Expenditures	339,179	404,945	466,152	279,841	60%	507,904	41,752
	Difference	144,934	70,210	15,148	(141,998)	-937%	696	-14,452

**City of Breezy Point
2025 Preliminary Budget**

City of Breezy Point 2025 Budget

Sewer Capital Projects Fund 602

Revenues - All Departments

					6/30/24			
41950	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	% of Budget Used	2025 Budget	Change from 2024
36000	Special Assessments	14,564	18,574	50,000	40,079	80%	50,000	0
00000-36000	Whitebirch7/CreekCir Proj Assessments	0	0	0	0	0%	0	0
36201	Sold Property Revenue	0	0	0	0	0%	36,000	36,000
36210	Interest	47,031	70,706	25,000	49,972	200%	50,000	25,000
36213	Investments Gains/Loses	-126,200	41,002	0	24,597	0%	0	0
34407	SAC/Connections	35,750	29,250	50,000	13,000	26%	30,000	-20,000
39200	Transfer In	0	0	0	0	0%	0	0
Fund 602	Total Revenue	-28,855	159,532	125,000	127,648	-442%	166,000	41,000

Expenditures (Improvement Projects)

					6/30/24			
41950	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	% of Budget Used	2025 Budget	Change from 2024
200	General Operating	0	0	40,000	0	0%	120,000	80,000
591	Construction Costs	0	0	0	0	0%	300,000	300,000
592	Engineering Costs	0	47,732	25,000	9,716	39%	25,000	0
593	Legal	0	0	0	0	#DIV/0!	0	0
594	Admin Costs	0	0	0	0	0%	0	0
595	Land Acquisition/Easements	0	0	0	0	0%	0	0
596	Transfer Out	0	0	0	0	0%	0	0

720	Transfer To Other Fund	0	0	0	0	0%	0	0
Fund 602	Total Expenditures	0	47,732	65,000	9,716	#DIV/0!	445,000	380,000
Expenditures	(Improvement Projects)				6/30/24			
43500	Description	2022 Actual	2023 Actual	2024 Budget	2024 YTD	% of Budget Used	2025 Budget	Change from 2024
592	Engineering Costs	0	11,097	25,000	0	0%	0	-25,000
Fund 602	Total Expenditures	0	11,097	25,000	0	#DIV/0!	0	-25,000

Sewer Capital Projects Fund 602 Summary

					6/30/2024			
	Revenue & Expenditures	2022 Actual	2023 Actual	2024 Budget	2024 YTD	% of Budget Used	2025 Budget	Change from 2024
Revenue	- Total Revenue	-28,855	159,532	125,000	127,648	-442%	166,000	41,000
Expenditures	- Total Expenditures	0	58,829	65,000	9,716	0%	445,000	380,000
	Difference	(28,855)	100,703	60,000	117,932	0%	-279,000	-339,000