

**CITY OF BREEZY POINT  
COUNTY OF CROW WING  
STATE OF MINNESOTA**

**RESOLUTION NO. 13-2026**

**RESOLUTION APPROVING BUDGETED INTERFUND TRANSFERS  
FOR FISCAL YEAR 2025**

**WHEREAS**, the City of Breezy Point (the “City”) is a municipal corporation organized and existing under the laws of the State of Minnesota; and

**WHEREAS**, Minnesota Statutes § 412.271 and related provisions authorize the City Council to direct the transfer of funds between funds of the City as part of the annual budget process; and

**WHEREAS**, the City Council adopted the annual budget for fiscal year 2025 by Resolution No. 30-2024 on December 2, 2024 and the amended budget for fiscal year 2025 by Resolution No. 22-2025 on October 6, 2025; and

**WHEREAS**, the adopted amended budget includes certain interfund transfers necessary to support City operations, capital improvements, and debt service obligations; and

**WHEREAS**, the City Council desires to formally authorize such transfers in accordance with generally accepted governmental accounting standards (GASB) and the City’s financial policies;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Breezy Point, Minnesota, as follows:

**Section 1. Authorization of Interfund Transfers.**

The City Council hereby authorizes the following budgeted interfund transfers for fiscal year 2025:

#	From Fund / Account	To Fund / Account	Amount	Purpose
1.	General Fund 100-41900-49720 (Transfer to Other Account)	Revolving Capital Fund 401-31950-39201 (Transfer from General Fund)	\$270,000	Equipment CIP
2.	Cemetery Fund 270-49010-49720 (Transfer to Other Account)	General Fund 100-39000-39203 (Transfer from Other Fund)	\$5,000	Services Provided by Public Works

**Section 2. Finance Specialist Authorization.**

The Finance Specialist is hereby authorized and directed to make the transfers set forth in Section 1 above in accordance with the City’s adopted budget, and to record such transfers in the City’s financial records in accordance with GASB Statement No. 34 and applicable Minnesota statutory requirements.

**Section 3. Budget Consistency.**

All transfers authorized herein are consistent with the City’s adopted amended budget for fiscal year 2025 and do not exceed the amounts appropriated therein. Any transfers not included in the adopted budget shall require an additional budget amendment resolution prior to execution.

**Section 4. Reporting.**

The Finance Specialist shall include a summary of all interfund transfers in the City’s annual financial report and shall make such information available for public inspection in accordance with Minnesota Statutes § 13.37 and related provisions.

**Section 5. Effective Date.**

This Resolution shall be effective upon adoption by the City Council.

ADOPTED by the City Council of the City of Breezy Point, Minnesota, this 6<sup>th</sup> day of April 2026.

Rebecca Ball: \_\_\_\_\_

Brad Scott: \_\_\_\_\_

Steve Jensen: \_\_\_\_\_

Todd Roggenkamp: \_\_\_\_\_

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

\_\_\_\_\_  
Mayor, Todd A. Roggenkamp

ATTEST:

\_\_\_\_\_  
City Administrator, Allie Polsfuss