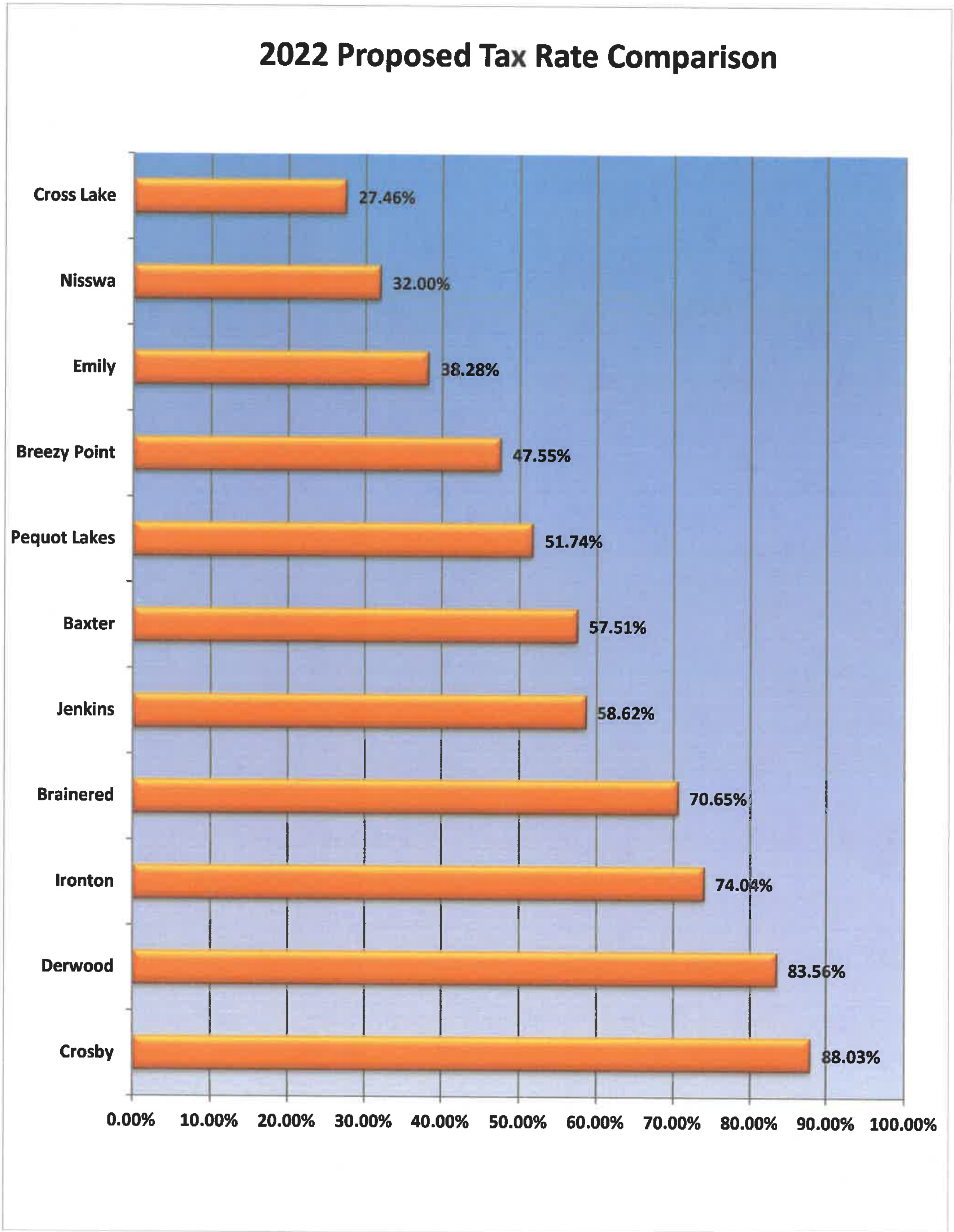
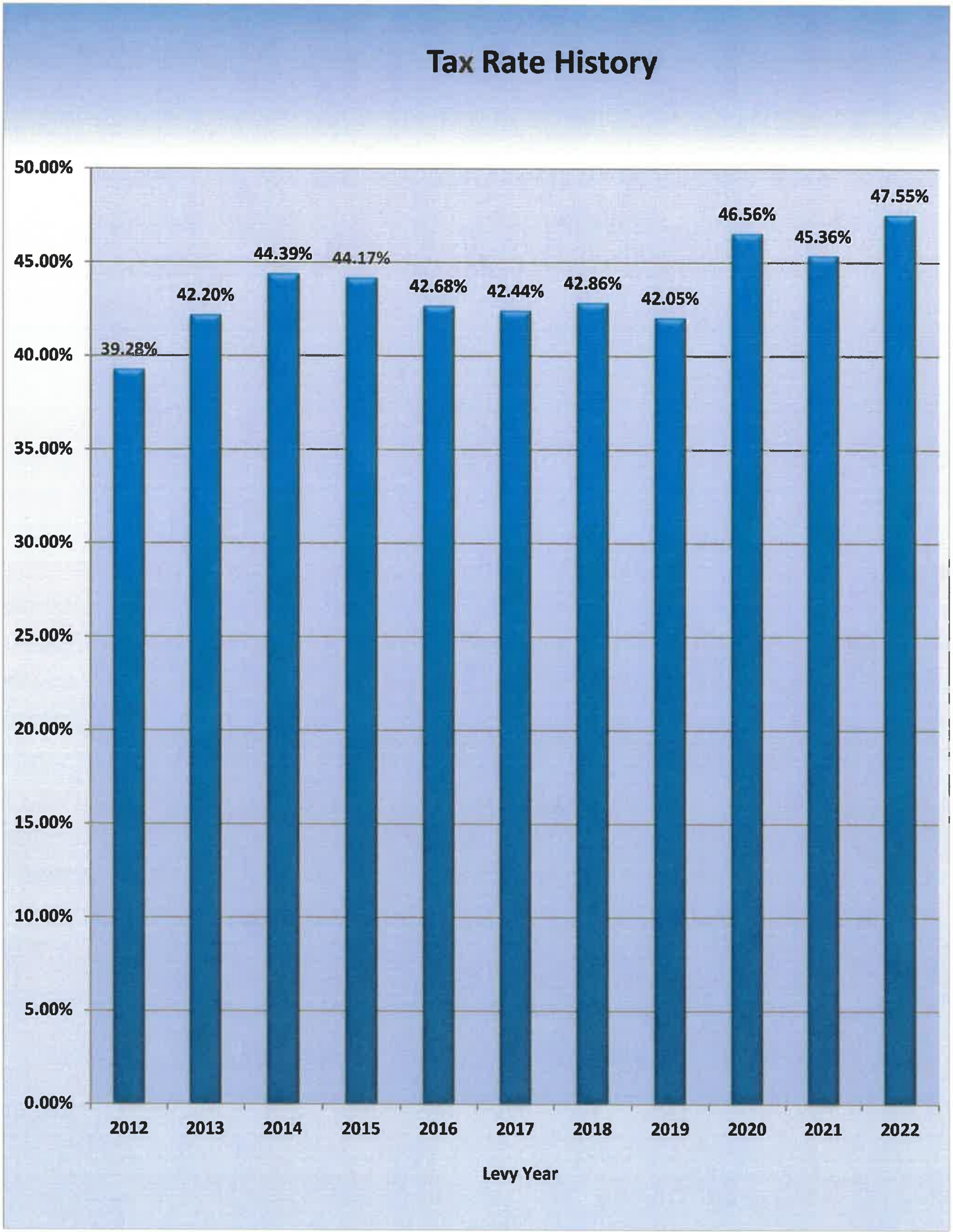


2022 Proposed Tax Rate Comparison
Cross Lake
27.46%
Nisswa
32.00%
Emily
38.28%
Breezy Point
47.55%
Pequot Lakes
51.74%
Baxter
57.51%
Jenkins
58.62%
Brainered
70.65%
Ironton
74.04%
Derwood
83.56%
Crosby
88.03%
0.00%
10.00%
20.00%
30.00%
40.00%
50.00%
60.00%
70.00%
80.00%
90.00%
100.00%


Tax Rate History
50.00%
45.00%
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
39.28%
42.20%
44.39%
44.17%
42.68%
42.44%
42.86%
42.05%
46.56%
45.36%
47.55%
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
Levy Year

Projected Tax Rates for Breezy Point
2022

Crow Wing County has established an estimated preliminary rate for taxes payable in 2022. The rate they have calculated is 47.553%.

There has been an increase in the tax capacity of the city from 2021 to 2022 amounting to $383,739 in additional tax capacity.

The total tax capacity for 2021 was $5,447,297. For 2022 the total tax capacity is estimated at $5,819,489. The taxable value of the city has increased by 6.8%.

The city has proposed a final levy that is the same as the preliminary levy certified to the county. With the projected tax rate for the city estimated at 47.553%, the tax rate increases from 2021 to 2022 by 4.8%

Examples for (City Only) Residential Homestead Properties:

ESTIMATED VALUE	TAX 2019	TAX 2020	TAX 2021	TAX 2022	CHANGE 2021-2022
$76,000	$191.13	$212.32	$206.84	$216.80	$ 9.96
100,000	301.24	334.13	325.69	341.24	15.55
150,000	529.24	587.89	572.90	600.40	27.50
200,000	754.77	838.12	813.84	857.38	43.54
250,000	987.20	1,094.20	1,067.32	1,117.50	50.18

Examples for (City Only) Commercial Properties:

ESTIMATED VALUE	TAX 2019	TAX 2020	TAX 2021	TAX 2022	CHANGE 2021-2022
$100,000	$ 629.34	$ 698.43	$ 680.34	$ 713.30	$-32.96
500,000	3,880.93	4,306.98	4,195.43	4,398.65	-203.22
1,000,000	8,076.53	8,963.18	8,731.03	9,153.96	-422.93
1,500,000	12,272.13	13,619.39	13,266.63	13,909.25	-642.62
2,000,000	16,467.73	18,275.59	17,802.23	18,664.55	-862.32

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

General Fund 100

Revenues - All Departments

00000	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget
31010	Property Taxes	1,815,799	2,180,854	2,291,406	1,042,545	45%	2,504,976
31900	P & I Delinquent Taxes	899	4,436	5,000	360	7%	3,000
31920	Tax Forfeiture Land Sales	7,053	0	6,500	10,462	161%	4,000
32100	Business Licenses & Permits	12,095	1,992	250	481	192%	1,000
32170	Golf Cart Permits	5,227	6,622	7,200	8,825	123%	9,750
32210	Zoning/Land Use	4,531	3,275	3,000	2,700	90%	3,000
32240	Animal Licenses / Impound Fees	150	215	500	100	20%	500
32300	Building Permits	131,755	141,298	70,000	114,060	163%	70,000
33401	LGA / HACA / MVHC	141	182	0	0	0%	0
33416	Police Training Reimb	7,445	6,611	2,400	0	0%	2,400
33430	Police PERA Aids & Reimb	55,849	51,193	50,500	0	0%	50,500
33600	Grants	2,015	0	2,500	10,000	400%	2,500
34100	Reimburse For Services	3,840	4,289	3,500	2,003	57%	3,500
34101	Hall Rental	4,345	1,440	2,000	370	19%	2,000
34201	Police Reimbursements	4,735	2,431	3,500	597	17%	3,500
34202	Pelican Police Contract	52,000	53,000	53,000	0	0%	53,000
	Page Sub-Total	2,107,879	2,457,838	2,501,256	1,192,503	48%	2,713,626

General Fund 100

2022 Preliminary Budget

Revenues - All Departments (Con't)

00000	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget
34203	E911 Addressing	1,705	3,000	1,000	2,055	206%	2,000
34206	Police S&S/NightCap Reimbursements	1,282	1,459	3,000	0	0%	1,500
34300	Highways and Streets	561	3,075	2,000	62	3%	2,000
34302	Culverts	0	680	600	1,370	228%	1,000
34400	Election Filing Fees	0	60	0	0	0%	60
35100	Fines	7,815	5,219	9,000	1,737	19%	7,500
36102	Improvements Road/Sewer	56,171	113	0	0	0%	0
36103	Assessment Search Fees	925	970	600	620	103%	800
35104	Administrative Fines	0	0	100	50	50%	100
36200	Miscellaneous & Mailbox Supports	4,538	392	1,000	162	16%	500
36210	Interest Income	20,211	19,390	15,000	7,711	51%	11,000
36212	Dividends Income	1,792	2,334	0	1,355	0%	0
36213	Investments Gains/Losses	32,907	16,434	0	-6,551	0%	0
36220	Lease Payments Received	2,880	2,880	2,880	1,440	50%	2,880
36230	Contributions	10,000	2,284	100	100	100%	100
36232	Refunds Received	1,279	7,062	0	600	0%	100
39201	Transfer From General Fund	0	0	0	0	0%	
	Transfer From Cemetery Fund	2,000	2,000	2,000	0	0%	2,000
Fund 100	**Total Revenue**	**2,251,945**	**2,525,190**	**2,538,536**	**1,203,214**	**47%**	**2,745,166**

General Fund 100

2022 Preliminary Budget

Expenditures - City Council

41100	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget
100	Compensation	15,612	15,609	18,600	9,302	50%	18,600
121	PERA 5%	300	300	300	285	95%	300
122	FICA & Medicare 7.65%	1,193	1,193	1,200	711	59%	1,200
150	Worker's Compensation Insurance	89	89	100	99	99%	100
300	Professional Services	0	0	500	0	0%	500
351	Legal Notices & Publications	2,837	619	500	221	44%	500
433	Dues & Subscriptions	2,848	2,865	3,250	0	0%	3,200
437	Training & Education	40	625	2,500	0	0%	2,500
Fund 100	**City Council - Total Expenditures**	**22,919**	**21,300**	**26,950**	**10,618**	**39%**	**26,900**

General Fund 100

Expenditures - Administration

41300	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget	
				2022 Preliminary Budget				
100	Compensation	164,419	180,185	186,928	94,943	51%	235,238	% additional staff
102	Overtime	32	81	1,500	36	2%	500	
121	PERA 7.5%	12,334	13,374	13,553	6,896	51%	15,645	
122	FICA & Medicare 7.65%	11,427	12,860	14,298	6,780	47%	15,937	
130	Life Insurance	624	624	576	288	50%	759	
131	Paid Health & Dental Insurance	32,727	17,352	26,153	9,970	38%	30,817	
150	Worker's Compensation Insurance	1,724	1,800	1,950	1,702	87%	2,110	
200	General Operating	2,342	3,283	5,000	921	18%	5,000	
208	Training & Education	2,908	434	5,000	445	9%	4,000	
220	Repair / Maint Supplies	0	0	1,000	85	9%	1,000	
256	Elections	0	5,756	0	8	0%	6,500	
321	Telephone	1,917	2,426	3,700	1,255	34%	2,700	
331	Travel Expenses	535	101	1,250	0	0%	1,250	
433	Dues & Subscriptions	710	1,459	1,500	259	17%	1,600	
590	Capital Outlay	0	58,400	29,000	0	0%	40,000	
721	EOY Fund Bal Transfer	0	0	0		0%		
Fund 100	**Administration - Total Expenditures**	**231,699**	**298,135**	**291,408**	**123,588**	**42%**	**363,056**	

General Fund 100

Expenditures - City Attorney

41610	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget
304	Legal Services	2,551	1,317	10,000	398	4%	10,000
Fund 100	**City Attorney - Total Expenditures**	**2,551**	**1,317**	**10,000**	**398**	**4%**	**10,000**

General Fund 100

2022 Preliminary Budget

Expenditures - Other General Govt

41900	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget
160	Liability Insurance	1,784	2,000	2,500	2,834	113%	3,100
300	Professional Svs.	219	184	4,500	152	0%	2,950
301	Auditing & Accounting	7,255	7,360	7,500	7,550	101%	7,800
303	Engineering (General)	7,108	680	10,000	6,950	70%	10,000
304	Legal/Prosecution Fees	9,059	8,000	8,000	8,000	100%	8,000
306	Animal Control	465	0	1,300	57	4%	1,300
308	IT / Support	3,226	4,052	15,500	13,351	86%	21,000
310	Fire Service (Pequot)	92,777	96,405	111,900	101,919	91%	121,000
313	Benefits Administration	1,404	854	1,500	490	33%	1,000
319	Other - Reserves	0	0	0	0	0%	
324	Recycling	0	440	400	240	0%	500
329	Communications (Website)	0	0	2,000	0	0%	2,000
362	Property Insurance	2,139	2,271	2,600	2,461	95%	2,600
381	Combined Utilities	6,300	5,992	7,600	3,082	41%	7,600
400	Office Equipment	3,958	4,118	6,000	2,113	35%	6,000
401	Building Maintenance	8,480	15,630	20,000	3,390	17%	35,000
402	Grounds Maintenance	2,480	2,162	3,500	657	19%	3,500
720	Transfer to Other Fund	114,000	210,000	210,000	0	0%	357,750
721	EOY Fund Bal Transfers	0	0	0	0	0%	
810	Refunds / Reimbursements	299	149	0	369	0%	
Fund 100	**Other General Government - Total Expenditures**	**260,953**	**360,297**	**414,800**	**153,615**	**37%**	**591,100**

General Fund 100

2022 Preliminary Budget

Expenditures - Planning & Zoning

41910	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget	
100	Compensations	38,100	23,120	53,000	18,160	34%	59,000	% additinoal staff
104	Commission Wages	2,060	1,510	2,000	1,180	59%	2,000	
106	Seasonal Wages	0	0	2,000	2,519	126%	2,000	
121	PERA 7.25%	0	0	0	0	0%	1,600	
122	FICA & Medicare 7.65%	158	116	160	90	56%	1,680	
131	Health and Dental ins	0	0	0	0	0%	3,690	
200	General Operating	616	1,126	700	96	14%	700	
208	Training & Education	0	0	300	0	0%	300	
258	Mapping	0	0	1,000	0	0%	1,000	
300	Professional Services	7,284	5,354	3,500	1,175	34%	3,500	
302	E-911 / Permit Expenses	300	1,225	300	0	0%	300	
304	Legal Services	319	339	2,500	1,166	47%	2,500	
309	Building Inspector	72,378	89,816	55,000	45,364	82%	57,000	
331	Travel Expenses	20	0	300	0	0%	300	
351	Legal Notices	853	1,036	1,100	402	37%	1,100	
810	Refunds	5,000	0	100	0	0%	100	
Fund 100	**Planning & Zoning - Total Expenditures**	**127,088**	**123,642**	**121,960**	**70,152**	**58%**	**136,770**	

General Fund 100

2022 Preliminary Budget

Expenditures - Public Safety

42100	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget	
100	Compensation	438,900	433,752	460,071	231,058	50%	464,886	
102	Overtime	6,769	12,897	13,000	5,412	42%	15,000	
103	Admin / Office Wages	47,703	49,014	47,029	25,145	53%	54,165	
105	TZD Wages	1,922	394	3,000	0	0%	3,000	
107	P/T Officer Wages	2,768	6,058	6,000	6,223	104%	6,000	
121	PERA	76,113	83,890	86,319	43,286	50%	87,761	
122	FICA & Medicare	8,670	9,123	10,900	4,972	46%	10,900	
130	Life Insurance	1,472	1,344	1,444	672	47%	1,444	
131	Paid Health & Dental Insurance	80,152	96,602	116,000	51,357	44%	122,280	
150	Worker's Compensation Insurance	14,732	16,515	19,000	29,544	155%	31,000	
160	Liability Insurance	16,976	16,299	19,015	17,636	93%	19,500	
200	General Operating	4,913	5,692	8,000	3,506	44%	8,000	
208	Training & Education	4,490	95	8,000	2,225	28%	8,000	
212	Motor Fuels	13,291	11,731	16,000	6,012	38%	16,500	
220	Repair / Maint	10,105	9,496	16,500	711	4%	13,500	
300	Professional Services	6,227	5,289	8,500	729	9%	19,500	
304	Legal Services	0	0	500	0	0%	500	
308	IT / Support	3,443	1,715	14,000	10,012	72%	19,000	
321	Telephone	9,877	11,847	11,900	5,015	42%	11,900	
362	Municipal Property Insurance	3,772	3,443	4,211	6,911	164%	7,250	
363	Automotive Insurance	7,747	9,474	9,800	9,032	92%	10,100	
381	Combined Utilities	9,732	9,029	12,000	5,295	44%	12,000	
400	Office Equipment	10	48	500	0	0%	500	
401	Building Maintenance	8,414	8,044	14,000	11,036	79%	14,000	
402	Grounds Maintenance	1,362	1,353	2,000	477	24%	2,000	
417	Uniforms	2,363	5,197	8,500	4,415	52%	10,000	
590	Capital Outlay	10,271	87,510	40,000	49,721	124%	68,000	Adding Body Camera program
Fund 100	**Public Safety - Total Expenditures**	**792,194**	**895,851**	**956,189**	**530,402**	**55%**	**1,036,686**	

General Fund 100

Expenditures - Public Works

2022 Preliminary Budget

43000	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget
100	Compensation	132,853	156,948	144,944	68,258	47%	143,900
102	Overtime	2,529	1,792	9,500	145	2%	9,500
106	Seasonal Part time wages lawn mowing	0	3,829	8,500	1,460	17%	8,500
121	PERA 7.5%	10,154	10,605	10,795	4,968	46%	10,892
122	FICA & Medicare 7.65%	9,672	10,586	10,935	5,028	46%	11,008
130	Life Insurance	562	534	519	259	50%	519
131	Paid Health & Dental Insurance	49,555	43,609	53,250	14,706	28%	50,870
150	Worker's Compensation Insurance	8,903	10,972	10,950	12,225	112%	12,750
160	Liability Insurance	1,483	1,525	1,625	4,705	290%	1,805
200	General Operating	1,108	1,652	2,000	540	27%	2,000
208	Training & Education	367	56	1,000	0	0%	1,000
212	Motor Fuels	18,996	14,306	20,000	7,860	39%	20,000
220	Equipment - Repairs & Maint	24,237	24,617	31,000	8,553	28%	31,500
222	Landscaping	1,493	958	1,500	0	0%	1,500
223	Salt / Sand	8,813	8,634	9,000	0	0%	9,400
224	Aggregate Materials	9,921	20,369	28,000	27	0%	28,000
225	Blacktop Repair	21,915	14,369	32,500	3,766	12%	32,500
228	Equipment Rental	645	887	800	1,233	154%	1,000
229	Culverts/MB Supports	0	2,127	1,200	0	0%	1,200
240	Small Tools / Minor Equip	780	1,766	1,500	2,714	181%	1,900
300	Professional Services	733	444	2,000	447	22%	2,000
321	Telephone	2,148	1,761	2,950	250	8%	2,950
331	Travel Expenses	0	0	500	1,420	284%	500
362	Property Insurance	1,764	3,128	3,750	0	0%	3,750
363	Automotive Insurance	1,660	1,538	1,950	1,468	75%	1,950
381	Combined Utilities	4,833	4,538	7,500	1,950	26%	7,500
401	Building Maintenance	1,202	2,132	1,200	3,738	312%	2,000
417	Uniforms	878	814	1,600	699	44%	1,600
531	Dustcoating	21,114	21,895	25,000	1,088	4%	30,000
533	Road Improvements	0	37,477	0	110,401	0%	0
590	Capital Outlay	114,203	5,676	50,000	323,359	647%	65,910
602	Long Term Debt Allowance	0		0	0	0%	
720	Transfer	53,000	69,387	69,387	0	0%	50,000
721	EOY Fund Bal Transfers	0		0	0	0%	
Fund 100	**Public Works - Total Expenditures**	**505,521**	**478,931**	**545,355**	**581,267**	**107%**	**547,904**

General Fund 100

				2022 Preliminary Budget			

Expenditures - Project 19-429 (Operating)

43500	Description	2019 Actual	2020 Actual	2020 Budget	06/30/21 2021 YTD	% of Budget Used	2021 Budget
591	Construction Cost	172,833	66,081	0	15,255	0%	0
592	Engineering	51,626	16,145	0	0	0%	0
594	Adminsitrative Cost	102	0	0	0	0%	0
595	Land Acquistion/Easments	116	276	0	404	0%	0
Fund 100	**Project 19-429 - Total Expenditures**	**224,677**	**82,502**	**0**	**15,659**	**0**	**0**

General Fund 100

2022 Preliminary Budget

Expenditures - Parks & Recreation (Operating)

45100	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget
210	General Operating	3,904	4,641	3,000	1,190	40%	3,500
222	Landscaping	1,302	1,639	1,500	270	18%	1,500
228	Equipment Rental	162	0	500	0	0%	500
300	Professional Services	240	0	500	350	70%	500
362	Property Insurance	3,743	4,651	4,000	748	19%	4,000
400	Equipment	0	624	0	0	0%	250
401	Building Maintenance	0	460	1,000	0	0%	1,000
530	Beach Improvements	223	0	1,000	0	0%	1,000
580	Equipment Outlay	500	0	500	0	0%	500
590	Capital Outlay	10,437	172,942	159,874	0	0%	10,000
720	Transfer to Other	28,188	0	0	0	0%	10,000
721	EOY Fund Bal Transfers	0		0	0	0%	
Fund 100	**Parks & Recreation - Total Expenditures**	**48,699**	**184,957**	**171,874**	**2,558**	1%	**32,750**

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

General Fund 100 Summary

Revenue & Expenditures		2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	% of Budget Used	2022 Budget
Revenue	**General Fund - Total Revenue**	**2,251,945**	**2,525,190**	**2,538,536**	**1,203,214**	**47%**	**2,745,166**
Expenditures							
City Council		22,919	21,300	26,950	10,618	**39%**	26,900
Administration		231,699	298,135	291,408	123,588	**42%**	363,056
City Attorney		2,551	1,317	10,000	398	**4%**	10,000
Other General Government		260,953	360,297	414,800	153,615	**37%**	591,100
Planning & Zoning		127,088	123,642	121,960	70,152	**58%**	136,770
Public Safety		792,194	895,851	956,189	530,402	**55%**	1,036,686
Public Works		505,521	478,931	545,355	581,267	**107%**	547,904
Project 19-429		224,677	82,502	0	15,659	**0%**	0
Parks & Recreation (Operating)		48,699	184,957	171,874	2,558	**1%**	32,750
	General Fund - Total Expenditures	**2,216,301**	**2,446,932**	**2,538,536**	**1,488,257**	**59%**	**2,745,166**
	Difference	**35,644**	**78,258**	**0**	**(285,043)**		**0**

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

EDA Fund 200

Revenues - All Departments

46500	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Budget
31010	Property Tax	1,946	3,381	3,425	74	3,425
36200	Misc Revenue	0	0	100	0	0
36210	Interest	50	22	15	9	15
36213	Investments Gains/Loses		24	0	-83	
Fund 200	**Total Revenue**	**1,996**	**3,427**	**3,540**	**0**	**3,440**

Expenditures

46500	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	2022 Budget
200	General Operating	0	0	0	0	0
490	Donations	2,675	3,425	3,425	675	3,425
300	Professional Services	0	0	0	0	0
Fund 200	**Total Expenditures**	**2,675**	**3,425**	**3,425**	**675**	**3,425**

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

EDA Fund 200 Summary

	Revenue & Expenditures	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Budget
Revenue	**EDA Fund - Total Revenue**	**1,996**	**3,427**	**3,540**	**0**	**3,440**
Expenditures	**EDA Fund - Total Expenditures**	**2,675**	**3,425**	**3,425**	**675**	**3,425**
	Difference	(679)	**2**	**115**	(675)	**15**

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

TIF Fund 204

Revenues - All Departments

46500	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Budget
31010	Property Tax	0	9,395	2,000	0	9,919
36200	Misc Revenue	1,027	0	0	0	0
36210	Interest	0	0	0	0	0
36213	Investments Gains/Loses	0	0	0	0	
Fund 204	**Total Revenue**	**1,027**	**9,395**	**2,000**	**0**	**9,919**

Expenditures

46500	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	2022 Budget
300	Professional Services	150	0	1,500	8,456	8,928
303	Engineering Fees	1,711	0	0	0	0
594	Administration	0	850	500	100	991
811	Release of Escrow	210,575	0	0	0	
Fund 204	**Total Expenditures**	**212,436**	**850**	**2,000**	**8,556**	**9,919**

City of Breezy Point
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TIF Fund 204 Summary

	Revenue & Expenditures	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Budget
Revenue	EDA Fund - Total Revenue	1,027	9,395	2,000	0	9,919
Expenditures	EDA Fund - Total Expenditures	212,436	850	2,000	8,556	9,919
	Difference	(211,409)	8,545	0	(8,556)	0

City of Breezy Point
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Cemetery Special Revenue Fund 270

Revenues - All Departments

00000	Description	2019 Actual	2020 Actual	2021 Budget	6/31/2021 2021 YTD	2022 Budget
31010	Property Tax	5,882	6,045	6,000	-131	9,000
34000	Charge for Services	2,150	2,500	3,000	1,600	3,000
34940	Lot Sales	3,142	10,067	5,000	2,930	8,000
34942	Perpetual Care	636	2,331	1,200	720	1,500
36200	Misc / Butterfly Event	12,420	10,212	3,000	1,725	3,000
36210	Interest	2,172	2,349	1,500	1,268	1,750
36213	Investments Gains / Loses	3,504	3,221	0	-764	
Fund 270	**Total Revenue**	**29,906**	**36,725**	**19,700**	**7,348**	**26,250**

Cemetery Special Revenue Fund 270

Expenditures 49010	Description	2019 Actual	2020 Actual	2021 Budget	6/31/2021 2021 YTD	2022 Budget
200	General Operating	914	715	1,250	1,443	1,500
222	Landscaping	144	4,128	2,500	3,242	3,000
240	Small Tools/Minor Equip	0	0	300	0	0
300	Professional Services	9,424	3,050	10,000	171	5,000
362	Property Insurance	476	537	595	118	595
381	Combined Utilities	1,237	1,242	1,400	315	1,400
433	Dues & Subscriptions	305	0	100	75	125
438	Butterfly Event	2,026	0	2,200	0	2,200
439	Markers	518	791	1,000	1,064	1,000
534	Site Improvements	0	0	2,500	0	1,500
720	Transfer to Other (GF)	2,000	2,000	2,000	0	2,000
810	Refunds / Reimbursements	0	0	0	0	0
Fund 270	**Total Expenditures**	**17,044**	**12,463**	**23,845**	**6,428**	**18,320**

City of Breezy Point
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2022 Preliminary Budget

Cemetery Special Revenue Fund 270

	Revenue & Expenditures	2019 Actual	2020 Actual	2021 Budget	6/31/2021 2021 YTD	2022 Budget
Revenue	**Cem Spec Rev Fund - Total Revenue**	**29,906**	**36,725**	**19,700**	**7,348**	**26,250**
Expenditures	**Cem Spec Rev Fund - Total Expenditures**	**17,044**	**12,463**	**23,845**	**6,428**	**18,320**
	Difference	**12,862**	**24,262**	**(4,145)**	**920**	**7,930**

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

Debt Service Fund 300

Revenues - All Departments

00000	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Budget	
36108	2007 GO Rd/Sew Bond (RE:2012)	56,597	62,917	52,500	2,059	55,000	
	Ad Valorem Taxes				4,182		
36210	Interest	5,212	4,449	4,400	1,995	200	
36119	2012 GO Crossover Bond	184,943	190,899	190,000	0	190,000	
36213	Investments Gains/Loses	8,394	5,588	0	-1,627	0	
39200	Transfer In (from general fund)	0	0	0	0	105,000	General fund Roads I
39310	Bond Issuance/Other Financing	0	0	0	0		
Fund 300	Total Revenue	255,146	263,853	246,900	6,609	350,200	

Debt Service Fund 300

Expenditures

47000	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	2022 Budget
620	Fiscal Agent Fees	1,245	620	125	0	1,000
637	2012 GO Crossover Bond Interest	25,405	20,905	16,405	8,203	860
638	2012 GO Crossover Bond Princ	225,000	225,000	225,000	0	570,000
720	Transfer to Other			0	0	
Fund 300	**Total Expenditures**	**251,650**	**246,525**	**241,530**	**8,203**	**571,860**

City of Breezy Point
2022 Preliminary Budget
Summary

2022 Preliminary Budget

Debt Service Fund 300

	Revenue & Expenditures	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	2022 Budget
Revenue	**Debt Service Fund - Total Revenue**	**255,146**	**263,853**	**246,900**	**6,609**	**350,200**
Expenditures	**Debt Service Fund - Total Expenditures**	**251,650**	**246,525**	**241,530**	**8,203**	**571,860**
	Difference	**3,496**	**17,328**	**5,370**	**(1,594)**	**(221,660)**

City of Breezy Point
2022 Preliminary Budget

Capital Fund 401

Revenues - All Departments

	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Preliminary Budget 2022 Budget
31810	Franchise Fees	5,522	11,595	5,000	0	5,000
33600	State / Local Grants			0	0	0
33900	Recycling	12,565		0	0	0
35201	Forfeits - Alcohol	4,244	2,106	2,000	2,706	2,000
35202	Forfeits - Drug	14,096	480	2,000	0	2,000
36000	Special Assessments	54,476	109,854	54,000	1,552	54,000
36101	2005 GO Rd/Sew Assessments	87,420	78,044	60,000	549	60,000
36102	2008 Imp. Assessment	37,539	29,820	37,000	734	37,000
36103	2019 Road/Sewer Assessments	0		15,000	0	15,000
36200	Misc. Revenue			1,000	0	1,000
36201	Sold Property Revenue		9,550	0	0	0
42100-34201	Police Copies	1,359	373	200	0	200
42100-36201	Sold Property Revenue PD	10,100		200	5,500	200
43000-36201	Sold Property Revenue PW	53,000		200	55,001	200
36210	Interest Income	29,871	38,274	24,000	23,286	28,000
36211	Insurance Dividends			1,000	0	1,200
36213	Investments Gains/Loses	58,035	52,417	0	-18,840	
36230	Contributions and Donations			0	0	0
36234	Park Dedication			0	0	0
41900-39201	Land Acquistions (Transfer From GF)	12,000		10,000	0	10,000
41940-39201	Well Maintenanc (Transfer from GF)			0	0	0
43100	Future Improvements	100,000		0	0	0
43101-39201	Signs (Transfer from GF)	2,000		5,000	0	5,000
43121-39201	Road Improvements (Transfer from GF)			185,000	0	357,000
45100-39201	Park Equip Replacement (Transfer from GF)	28,188		159,874	0	80,000
49211-39201	Accrued Emplyee Liabilities			10,000	0	10,000
39201	Transfer from General Fund		439,261	69,387	0	
39203	Transfer from Other Fund			0	0	
Fund 401	**Total Revenue**	**510,415**	**771,774**	**640,861**	**70,488**	**667,800**

Capital Fund 401

Expenditures

	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Budget
35201	Forfeitures Alcohol	984	460	1,000	4,947	1,000
35202	Forfeitures Drugs	4,867	527	2,000	275	2,000
31810	Franchise Fees	1,886		100	0	100
41300	Administration		7,320	1,000	0	100
41900-324	Recycling	14,055	40	0	0	0
41900	Land Aquistions			0	0	0
42100	Police	1,981		0	0	0
43000	Public Works	60,903		250,000	0	15,000
43100	Future Improvements			0	0	0
43101	Signs	2,206	3,120	2,000	1,254	2,500
43121	Road Improvements	236,747	32,291	0	0	0
45100	Parks & Recreation		1,605	25,000	0	8,000
45110-590	Parks & Recreation/Replacement			1,000	0	1,000
45200	Parkland Dedication			0	0	0
49211	Accrued Employee Liabilities		13,466	1,000	0	0
Fund 401	**Total Expenditures**	**323,629**	**58,829**	**283,100**	**6,476**	**29,700**

City of Breezy Point

2022 Preliminary Budget

Summary

2022 Preliminary Budget

Capital Fund 401

	Revenue & Expenditures	2019 Actual	2020 Actual	2021 Budget	6/30/2021 2021 YTD	2022 Budget
Revenue	**- Total Revenue**	**510,415**	**771,774**	**640,861**	**70,488**	**667,800**
Expenditures	**- Total Expenditures**	**323,629**	**58,829**	**283,100**	**6,476**	**29,700**
	Difference	**186,786**	**712,945**	**357,761**	**64,013**	**638,100**

City of Breezy Point
2022 Preliminary Budget

Sewer Enterprise Fund 600

Revenues - All Departments

00000	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	% of Budget Used	2022 Budget
36000	Assessments	27,203	25,003	22,500	0	0%	25,000
36200	Misc	0	0	100	0	0%	100
36210	Interest Income	3,278	3,791	1,100	2,723	248%	4,000
36213	Investments Gains/Loses	5,284	6,859	0	-2,186	0%	
36232	Refunds/Reimbursements	8,013	0	100	0	0%	100
37210	Sewer Service	405,159	407,315	406,000	206,375	51%	406,000
37250	Connection Charges	1,425	1,425	500	600	120%	1,200
37255	Connection Principal/Interest	14,435	0	100	0	0%	
Fund 600	**Total Revenue**	**464,797**	**444,393**	**430,400**	**207,512**	**48%**	**436,400**

Sewer Enterprise Fund 600

Expenditures

43250	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	% of Budget	2022 Budget
				2022 Preliminary Budget			
100	Full-Time Employee Wages	119,137	109,950	129,064	48,216	37%	137,877
102	Full-Time Employee Overtime	818	17,666	5,000	20,962	419%	5,000
103	Admin/Office Wages	23,006	25,253	25,452	13,282	52%	27,841
106	Seasonal Part time lawn mowing wages	0	3,829	4,500	1,460	32%	4,500
121	PERA 7.5%	10,722	11,392	11,350	6,010	53%	12,428
122	FICA/Medicare	10,177	11,530	11,200	6,043	54%	10,547
130	Life Insurance	478	442	480	221	46%	420
131	Paid Health/Dental	43,185	31,253	39,832	10,170	26%	35,723
150	Worker's Comp	4,129	4,443	4,500	5,891	131%	6,230
160	Liability Insurance	4,393	5,000	4,800	1,530	32%	3,700
200	General Operating	8,995	7,267	10,000	2,795	28%	10,000
208	Training and Education	1,970	1,397	3,000	332	11%	3,000
212	Motor Fuels	3,489	2,935	4,500	1,354	30%	4,500
220	Repair/Maint Supplies	9,517	24,171	11,500	2,988	26%	11,500
300	Professional Services	5,630	6,386	2,000	325	16%	1,800
301	Auditing and Accounting	1,800	1,840	2,000	1,880	94%	2,000
303	Engineering Fees	8,995	170	2,000	450	23%	2,000
304	Legal Services	184	14	1,000	0	0%	500
308	IT Support/Software	0	128	0	1,354	0%	3,000
316	Spraying	890	923	1,000	0	0%	1,000
321	Telephone	3,758	3,804	5,000	2,541	51%	4,800
326	Permits & Lab Testing	2,479	2,267	4,000	1,604	40%	3,500
331	Travel Expenses	831	603	500	175	35%	500
332	Gopher One Locates	336	605	500	216	43%	500
362	Property Insurance	3,947	2,505	4,300	3,768	88%	4,200
363	Automotive Insurance	874	1,004	1,100	1,100	100%	1,150
381	Combined Utilities (Gas & Electric)	34,808	28,670	31,500	8,101	26%	31,500
386	Credit Card Proc Fees	2,054	2,257	1,800	1,177	65%	2,400
417	Uniforms	725	344	940	420	45%	940
432	Bad/Delinquent Payment	81	120	100	0	0%	100
433	Dues and Subscriptions	298	632	700	0	0%	700
590	Capital Outlay	103,756	78,843	30,000	26,590	89%	35,000 shed remo
720	Transfer to Other	0	0	0	0	0%	0
721	EOY Fund Bal Transfers	0	0	0	0	0%	0

Fund 600	**Total Expenditures**	**411,462**	**387,643**	**353,618**	**170,955**	**0%**	**368,856**

City of Breezy Point
2022 Preliminary Budget
Summary

Sewer Enterprise Fund 600

	Revenue & Expenditures	2019 Actual	2020 Actual	2021 Budget	6/30/2021 2021 YTD	% of Budget	2022 Preliminary Budget 2022 Budget
Revenue	- Total Revenue	464,797	444,393	430,400	207,512	48%	436,400
Expenditures	- Total Expenditures	411,462	387,643	353,618	170,955	48%	368,856
	Difference	53,335	56,750	76,782	36,558		67,544

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

Sewer Capital Projects Fund 602

Revenues - All Departments

41950	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	% of Budget Used	2022 Budget
36000	Special Assessments	58,263	24,775	25,000	22,687	91%	25,000
00000-36000	Whitebirch7/CreekCir Proj Assessments	77,256	0	1,000	0	0%	0
36201	Sold Property Revenue	0	0	0	0	0%	0
36210	Interest	52,126	48,379	22,000	24,516	111%	25,000
36213	Investments Gains/Loses	87,683	68,561	0	-19,875	0%	
34407	SAC/Connections	56,779	120,720	32,500	26,000	80%	65,000
39200	Transfer In	0	0	0	0	0%	
39203	Transfer In from Other (From 600)	0	0	0	0	0%	
Fund 602	**Total Revenue**	**332,107**	**262,435**	**80,500**	**53,328**	**16%**	**115,000**

Expenditures (Improvement Projects)

41950	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	% of Budget Used	2022 Budget	
200	General Operating	0	0	0	0	0%	0	
591	Construction Costs	350,903	134,112	0	0	0%	47,000	lifts 4 & 6
592	Engineering Costs	86,189	2,540	1,500	402	27%	4,000	
593	Legal	4,437	137	500	0	0%	500	
594	Admin Costs	136	0	0	0	0%	0	
595	Land Acquisition/Easements	198,440	0	0	0	0%	0	
596	Transfer Out		0	0	0	0%		
720	Transfer To Other Fund		0	0	0	0%		
Fund 602	**Total Expenditures**	**640,105**	**136,789**	**2,000**	**402**	**0%**	**51,500**	

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

Sewer Capital Projects Fund 602 Summary

	Revenue & Expenditures	2019 Actual	2020 Actual	2021 Budget	6/30/2021 2021 YTD	% of Budget Used	2022 Budget
Revenue	- Total Revenue	332,107	262,435	80,500	53,328	16%	115,000
Expenditures	- Total Expenditures	640,105	136,789	2,000	402	0	51,500
	Difference	(307,998)	125,646	78,500	52,926		63,500

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

COVID 19-American Recovery Funds

Revenues - All Departments

00000	Description	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Budget
36200	Misc Revenue	0	0	0	0	137,300
36210	Interest	0	0	0	0	500
Fund 500	**Total Revenue**	**0**	**0**	**0**	**0**	**137,800**

Expenditures

00000	Description	2019 Actual	2020 Actual	2021 Budget	06/30/21 2021 YTD	2022 Budget	
430	Miscellaneous	0	0	0	9,329	80,000	tough books, sewer project
Fund 200	**Total Expenditures**	**0**	**0**	**0**	**9,329**	**80,000**	

City of Breezy Point
2022 Preliminary Budget

2022 Preliminary Budget

COVID 19-American Recovery Funds

	Revenue & Expenditures	2019 Actual	2020 Actual	2021 Budget	6/30/21 2021 YTD	2022 Budget
Revenue	**EDA Fund - Total Revenue**	**0**	**0**	0	**0**	**137,800**
Expenditures	**EDA Fund - Total Expenditures**	**0**	**0**	0	**9,329**	**80,000**
	Difference	**0**	**0**	0	(9,329)	**57,800**