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2014 Adopted Budget

Council Adopted – 12/02/2013

City of Breezy Point
2014 Proposed Tax Levy
Approved 12/02/2013

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Increase/Decrease</u>	<u>% Change</u>
General Fund Property Tax	1,484,728	1,437,129	1,542,690	105,561	6.84%
Cemetery Fund Levy	<u>10.000</u>	<u>10.000</u>	<u>8.000</u>	<u>(2.000)</u>	<u>-25.00%</u>
Subtotal	1,494,728	1,447,129	1,550,690	103,561	6.68%
Debt Service Levy	<u>233,752</u>	<u>271,951</u>	<u>202,390</u>	<u>(69,561)</u>	<u>-34.37%</u>
Total	<u>1,728,480</u>	<u>1,719,080</u>	<u>1,753,080</u>	<u>34,000</u>	<u>1.94%</u>

City of Breezy Point
2011, 2012, 2013 Adopted and Adopted 2014
Operating Revenue Budget

	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted
General, Special Revenue & Debt Service Funds				
General Government				
Property Taxes	1,501,474	1,495,528	1,457,129	1,548,690
MVHC	0	0	0	0
Special Assessments	0	5,815	2,815	2,000
Licenses & Permits	50,000	36,995	54,600	49,220
Intergovernmental Revenues	77,500	63,100	61,100	56,100
Charges for Services	46,000	51,230	52,200	49,100
Other Revenue	30,601	47,076	26,600	79,684
Total General Revenue	1,705,575	1,699,744	1,654,444	1,784,794
Cemetery Fund	16,075	13,060	16,290	13,450
EDA Fund	100	100	100	100
TIF Funds (1-1,1-2,1-3,1-4)	78,291	0	0	0
Debt Service	497,851	492,322	513,595	454,128
Capital Fund	0	0	0	0
Total	2,297,892	2,205,226	2,184,429	2,252,472

City of Breezy Point
2011, 2012, 2013 Adopted and Adopted 2014
Operating Expenditure Budget

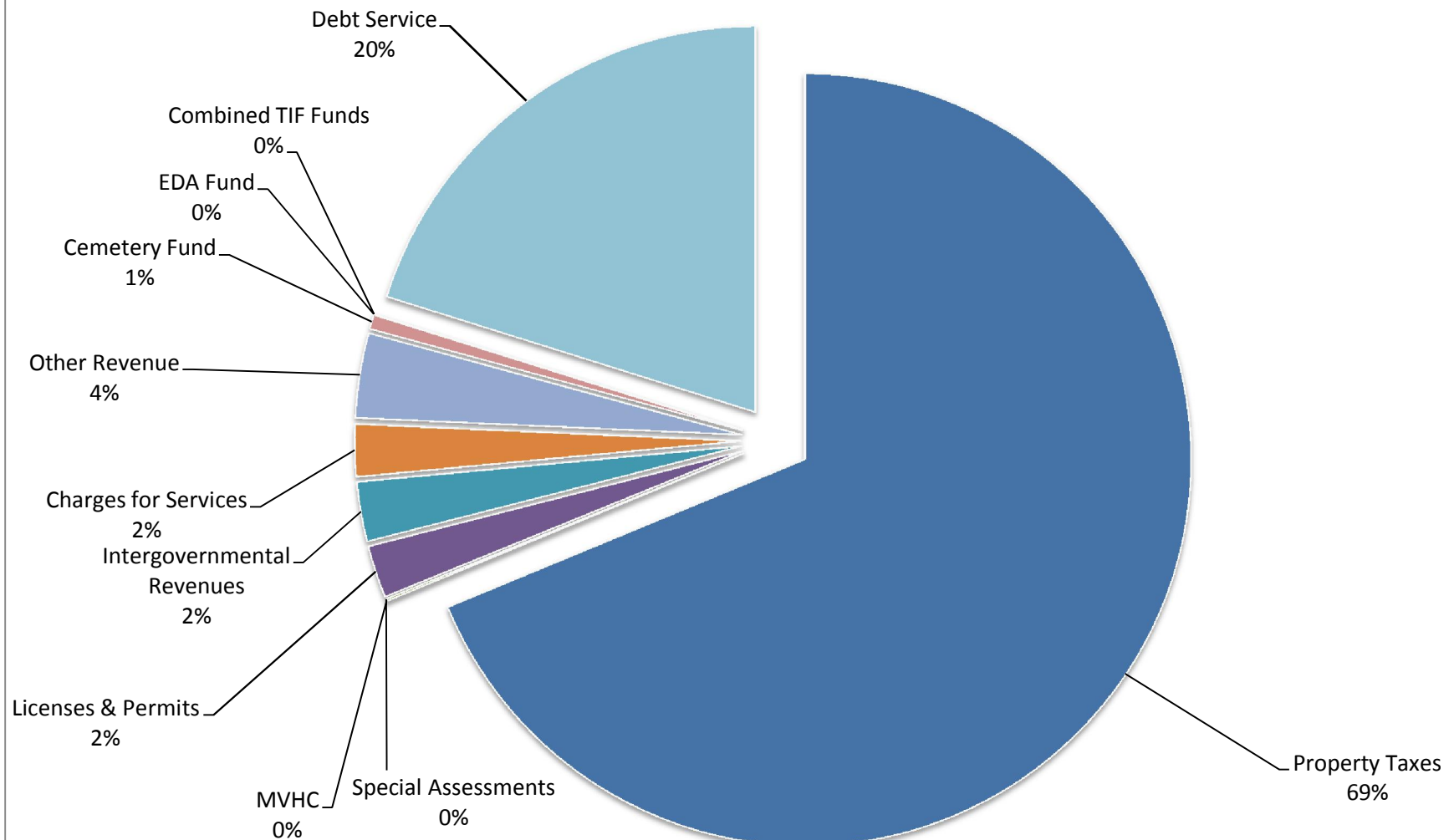
	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted
General, Special Revenue & Debt service Funds				
General Government Fund				
City Council	18,219	15,614	15,884	15,384
Administration	214,231	217,926	212,143	218,894
City Attorney	30,500	20,000	15,000	10,000
Other General Government	306,150	339,835	310,000	355,902
Planning & Zoning	74,741	55,642	62,589	61,262
Public Safety	643,639	645,894	640,687	671,015
Public Works	436,594	383,233	379,641	432,337
Parks & Recreation (Operating)	19,000	21,600	18,500	20,000
Total	1,743,075	1,699,744	1,654,444	1,784,794
Cemetery Special Revenue Fund	16,075	13,060	16,290	13,450
EDA Fund	1,100	700	700	700
TIF Funds	56,300	0	0	0
Debt Service Fund	478,963	471,200	455,033	449,160
Capital Fund	0	0	0	0
TOTAL	2,295,513	2,184,704	2,126,467	2,248,104

City of Breezy Point 2014 Finance Improvements, Accomplishments and Goals

Budget and operating goals are implemented to further define the needs of the city. Both general goals and departmental goals have been defined in the budget document. Capital expenditures are included which further develop the understanding of needs and outcomes.

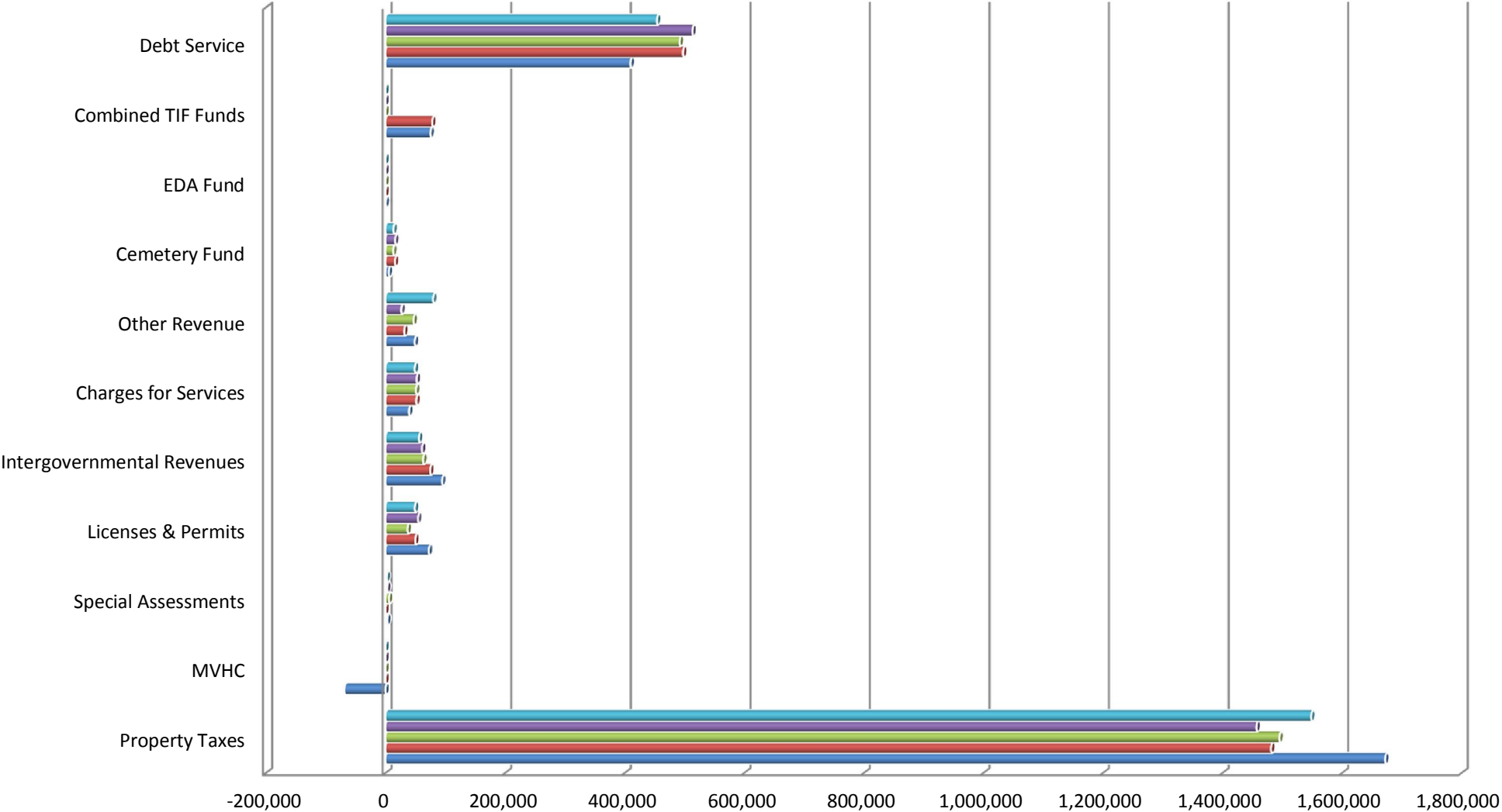
1. Following 4 years of a flat or decreasing levy the preliminary levy was set at \$34,000 or 1.9% higher than the 2013 levy. The final levy is proposed to remain the same as the preliminary levy. The projected tax rate has been estimated at 44.294%, compared to 42.202% last year.
2. Shifting of expenses has occurred throughout the organization to accommodate needs and manage with what revenues are available.
3. In providing transparency, capital costs are shown as a total expenditure regardless of funding sources. This may show shifts in expenditures that are offset by other identified funding sources.
4. Continuing our goal of understanding costs by department, the public works crew will continue to identify and document time spent on work accomplished for Parks and Cemetery functions.
5. The City Council Finance Committee continues to meet monthly to review revenues, expenses and bank reconciliations. They also oversaw the creation of the 2014 budget.
6. With the change in state law to exempt cities from most sales tax the city, based on 2012 expenditures, will recognize approximately \$11,806.51 benefit. Reduction in some areas of the budget recognize this savings.
7. The use of credit cards for non-utility payments was considered by the Finance Committee and determined that the increase cost shouldn't be absorbed by the city and fees should not increase as a result of the use of credit cards.
8. Budgeting continues to address long term liabilities of the city to minimize impacts of severance payments required for employee retirements.
9. A more streamlined system has been adopted for the sale of unused and surplus or obtained property.
10. With the advanced refunding of the 2004 and 2007 bonds, significant annual debt service savings have occurred.
11. The 2005 and 2008 Improvement Bonds are proposed to be called for early redemption resulting in significant interest expense savings.
12. In accordance with the Comprehensive Fund Balance Policy the city has maintained a general fund reserve balance of 45%.
13. The city continues to take steps to move towards the Modified Accrual accounting basis.

2014 Operating Revenue Budget

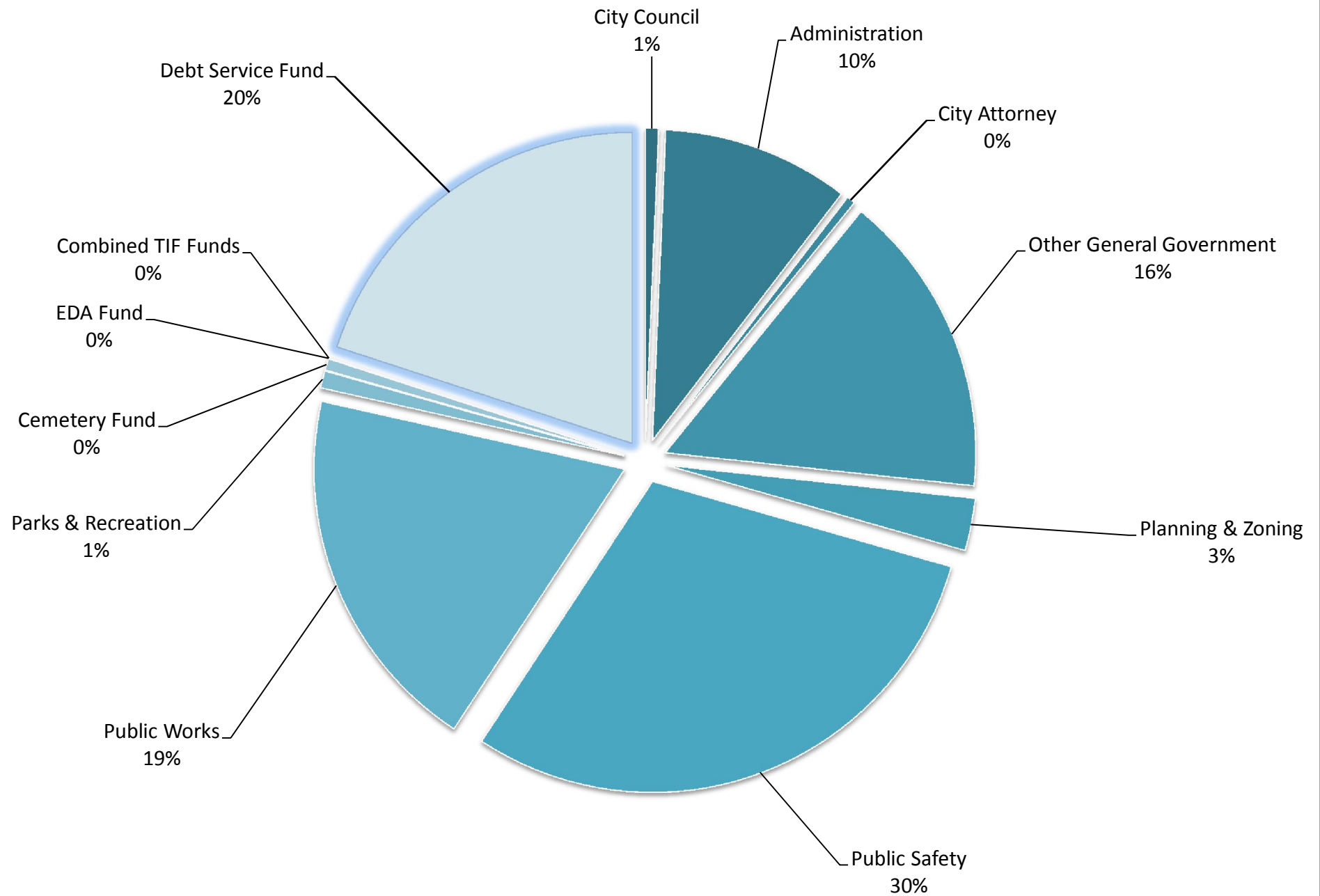


Operating Revenue Comparison

2014 2013 2012 2011 2010

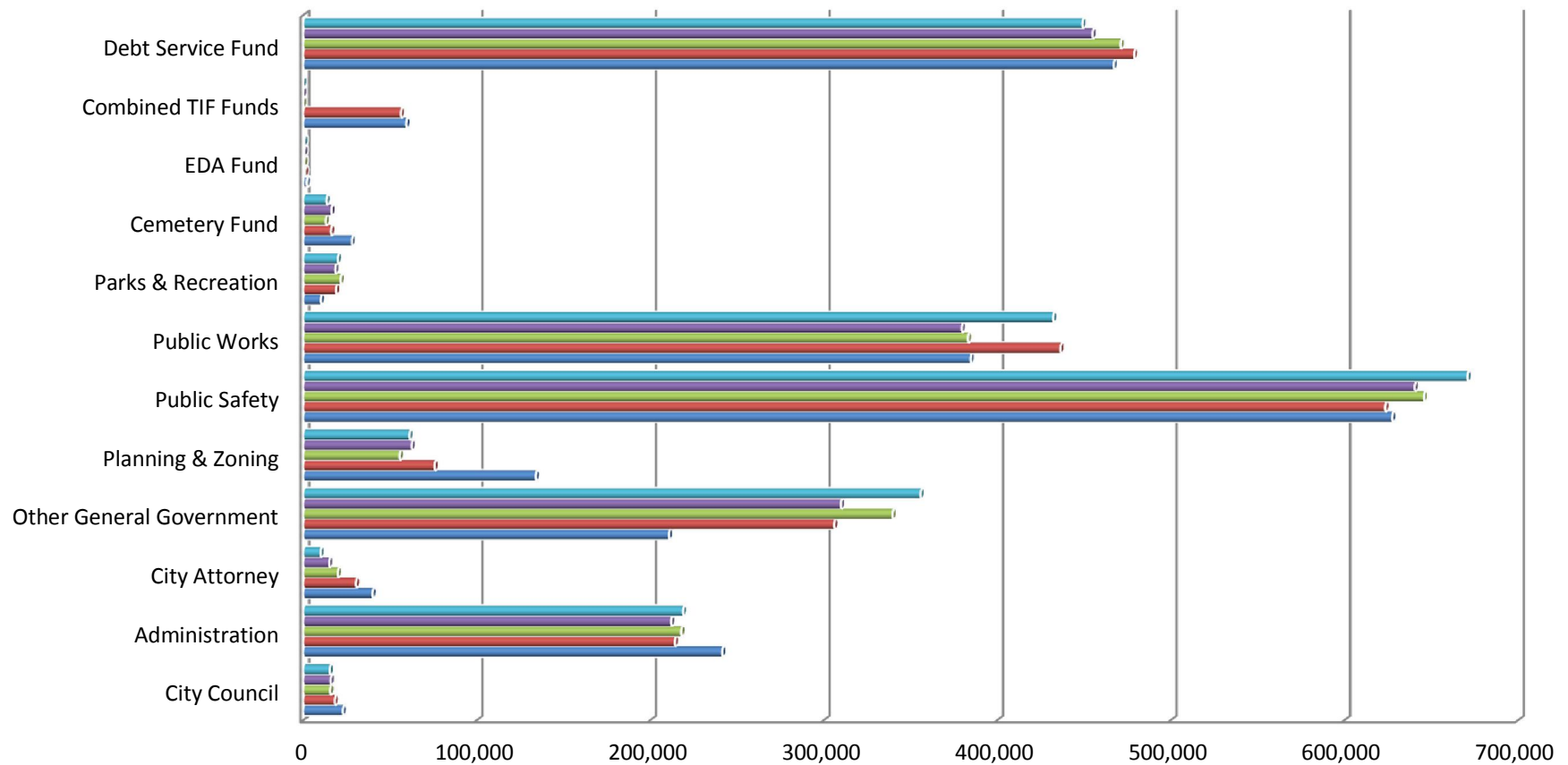


2014 Operating Expenditure Budget



Operating Expenditure Comparison

2014 2013 2012 2011 2010



What Affects Your Taxes

1. **Levy amounts.** Each taxing jurisdiction (school, city and county) makes a decision about the amount of taxes they wish to levy.
2. **Referendums.** Referendums are based on market value levy, not tax capacity. School construction is an example.
3. **Market Value Homestead Exclusion.** This replaced Homestead Credit Aid. For higher value properties it will generally mean an increase in taxes. The exclusion is on a sliding scale as shown below, first established in 2012.

<u>Estimated Market Value</u>	<u>Taxable Market Value</u>	<u>% Decrease</u>
76,000	45,600	40%
100,000	71,760	28%
150,000	126,260	16%
200,000	180,760	10%
250,000	235,260	6%
300,000	289,760	3%
350,000	344,260	2%
400,000	398,760	0%

(Percentages have been rounded.)

With a reduction in taxable value for individual properties there is a shift to properties with a higher value. This is due to less taxable value in the taxing jurisdiction as a whole. This also increases the tax rate.

4. **Market Value** of property increased or decreased based on market or new construction . A change in value will result in a change in taxation.
5. **Changes in taxing jurisdictions total value.** This affect can be from detachment, annexation, construction, and value adjustments. The more taxable value to spread taxes on, the lower the tax per parcel value. Conversely, the less the taxable value as a whole, the higher the individual tax bill.
6. **Classification Changes.** These are generally legislative changes in rates. Sometimes changes occur in other ways. An example is a change from residential to commercial classification.

Tax Capacity Explanation

Tax Capacity is the value assigned to a property and is the value your tax is calculated on. Tax Capacity is calculated by multiplying the property market value by the class rate for that class of property.

Added to this calculation, starting in 2012, was the change to Homestead Market Value Exclusion. This change replaces the Homestead Credit program with a sliding reduction in market value for homestead properties. The maximum benefit for exclusion is 40% on market values up to \$76,000 and declines to zero percent reduction in value for a market value of \$413,778.

Market Values and Class Rates

Residential Homestead Properties Estimated Market Value		Commercial Properties Estimated Market Value	
\$0 to \$500,000	1.0%	\$0 to \$150,000	1.5%
Over \$500,000	1.25%	Over \$150,000	2.0%

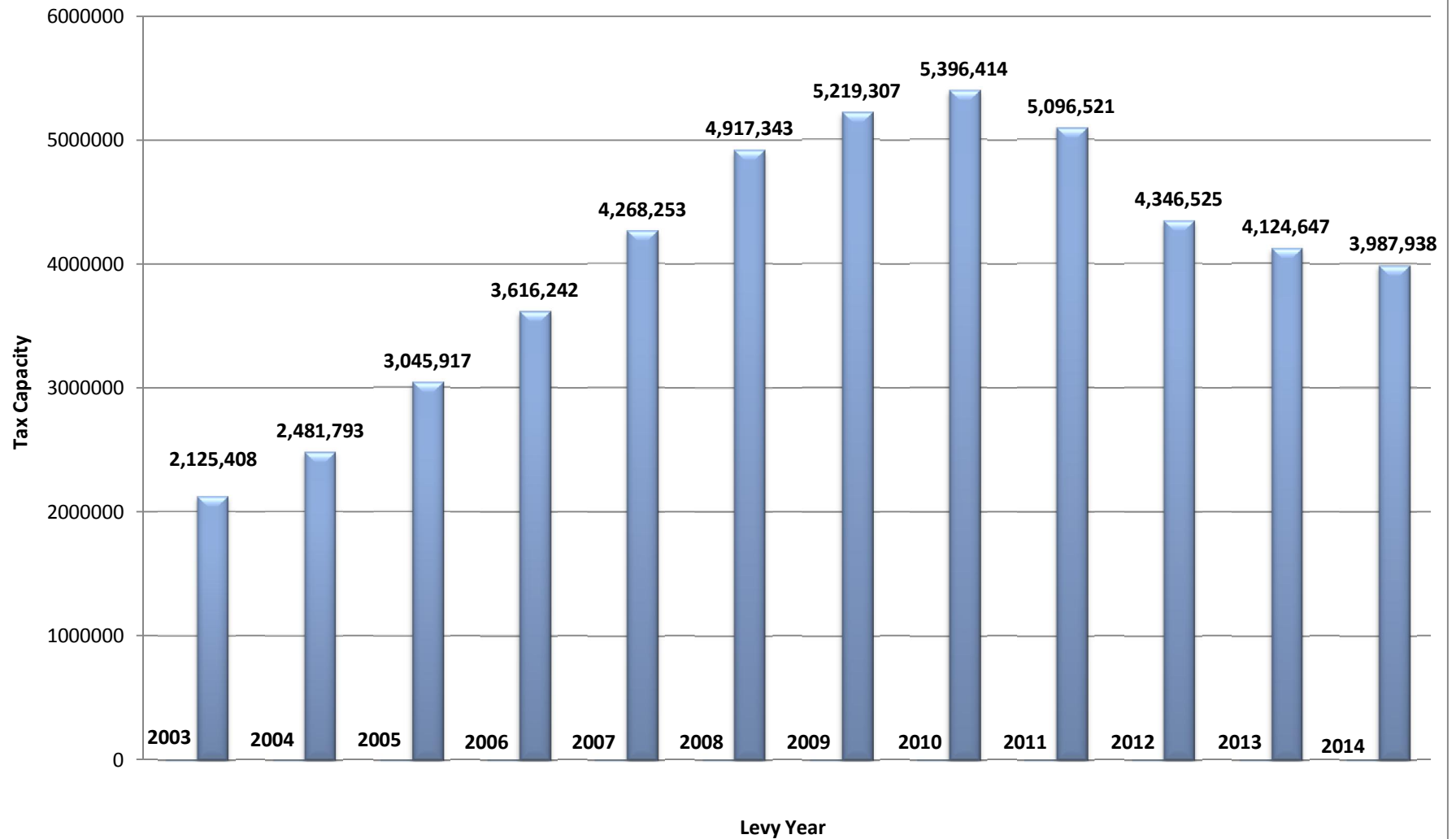
Examples of Residential Homestead Tax Capacity Revised as a Result of Market Value Exclusion

ESTIMATED VALUE	ADJUSTED TAXABLE MARKET VALUE	TAX CAPACITY	REVISED TAX CAPACITY
\$76,000	\$45,600	\$760	\$456
100,000	71,760	1,000	718
150,000	126,260	1,500	1,263
200,000	180,760	2,000	1,803
250,000	235,260	2,500	2,353

Examples of Commercial Property Tax Capacity

ESTIMATED VALUE	TAX CAPACITY
\$100,000	\$1,500
500,000	9,250
1,000,000	19,250
1,500,000	29,250
2,000,000	39,250

Tax Capacity Trend



Tax Base and Taxes

With calculations provided by the county, a look at the city tax base changes helps to better understand the dynamics of the tax base, tax rates and taxes.

For Taxes Payable 2011:

Market Value	\$487,121,900
Tax Capacity	\$5,096,521
Tax Increment	\$98,384
Tax Levy	\$1,728,480 – Reduction of \$50,610 from 2010
Tax Rate	33.895%
1% of rate equals	\$50,995

For taxes payable 2012:

Market Value	\$417,662,600
Taxable Market Value	\$406,941,900 (Homestead Exclusion)
Tax Capacity	\$4,395,151
Tax Increment	\$0
Tax Levy	\$1,728,480 – Flat Levy Request from 2011
Tax Rate	39.281%
1% of rate equals	\$43,952

For taxes payable 2013:

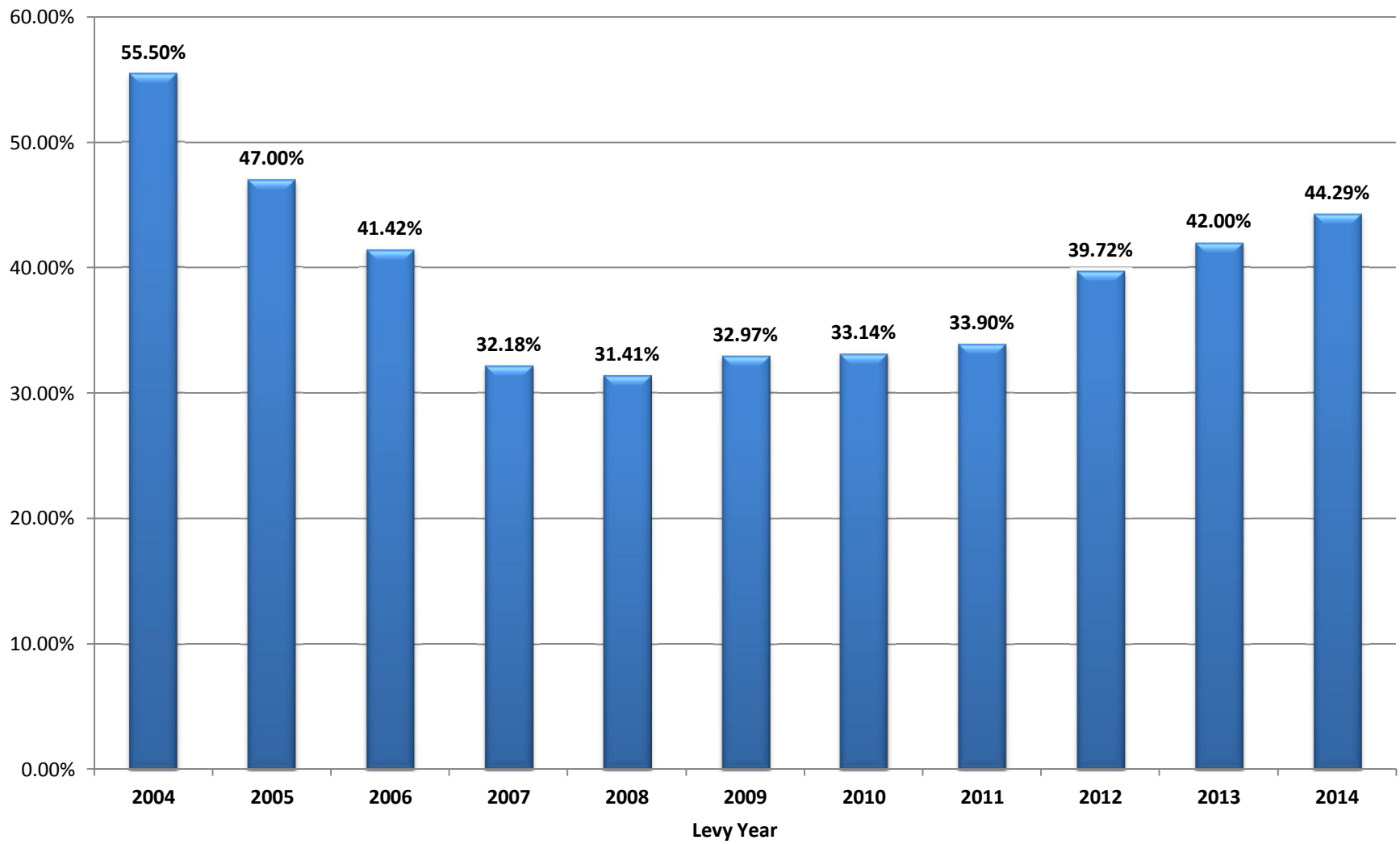
Market Value	\$405,720,700
Taxable Market Value	\$385,707,000 (Homestead Exclusion)
Tax Capacity	\$4,067,625
Tax Levy	\$1,719,080 –Reduction of \$9,400 from 2012
Tax Rate	42.2%
1% of rate equals	\$40,672

For taxes payable 2014:

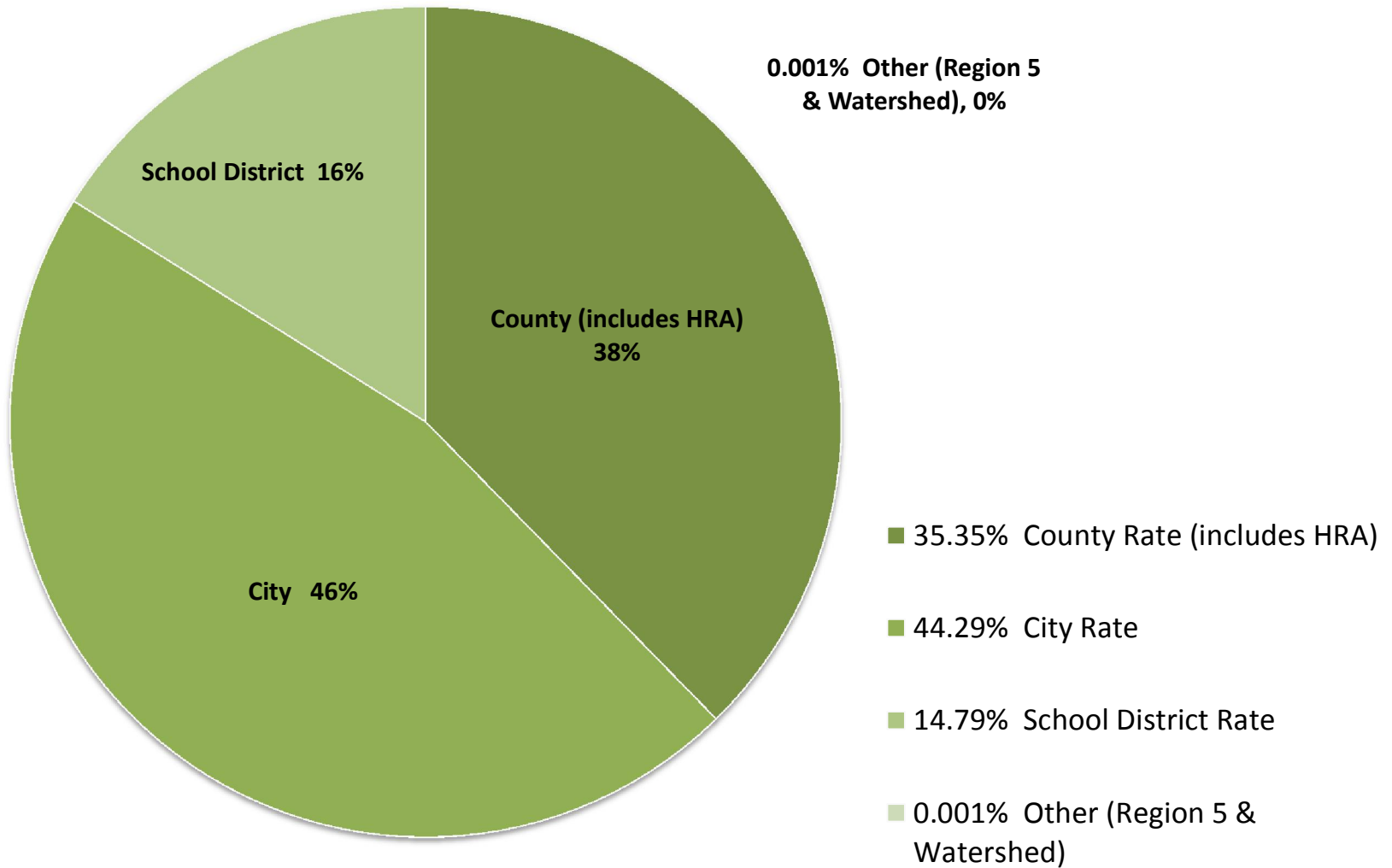
Market Value	\$394,271,400
Taxable Market Value	\$375,214,300 (Homestead Exclusion)
Tax Capacity	\$3,987,938
Tax Levy	\$1,719,080 - Increase levy of \$34,000
Tax Rate	44.294%
1% of rate equals	\$39,879

The tax levy has stayed consistent or has declined over most of these years. With a declining tax base, the same, lowered, or slight increase in tax levy continues to result in an increased tax rate.

Tax Rate History



Percentage of Your 2014 Tax Dollars



Projected Tax Rates for Breezy Point 2014

Crow Wing County has established an estimated preliminary rate for taxes payable in 2014. The rate they have calculated is 44.294%.

There has been a reduction in the tax capacity of the city from 2013 to 2014 based on declining real estate trends and general market conditions.

The total tax capacity for 2013 was \$4,067,625. For 2014 the total tax capacity is estimated at \$3,987,938. This is a reduction of \$79,687 or 2.8% in taxable value.

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 44.294%, the rate increase from 2013 to 2014 is 2.094%

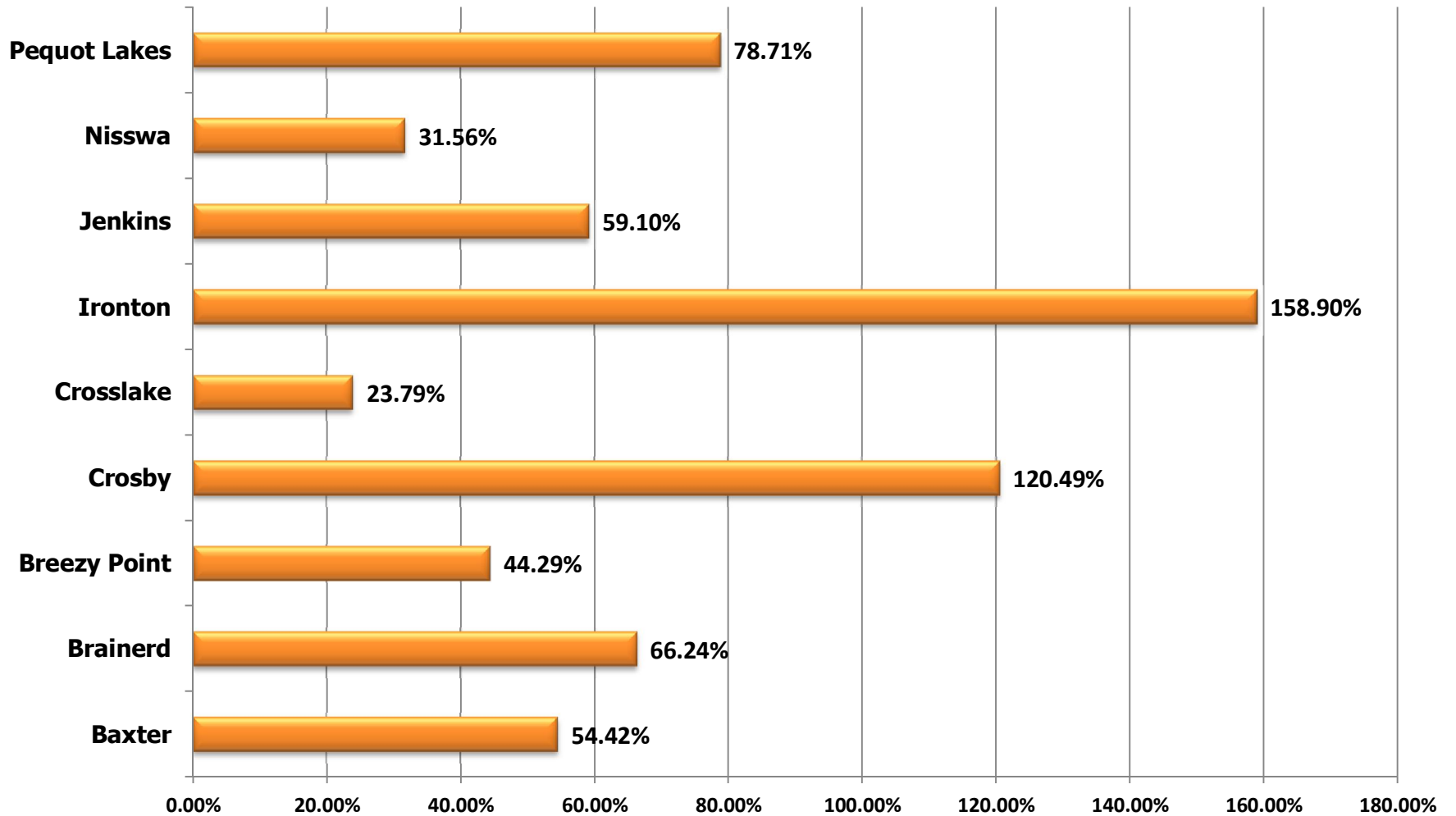
Examples for (City Only) Residential Homestead Properties:

ESTIMATED VALUE	TAX 2011	TAX 2012	TAX 2013	TAX 2014	CHANGE 2013-2014
\$76,000	\$257.60	\$179.12	\$193.43	\$201.98	\$ 9.50
100,000	338.54	282.04	303.00	318.03	15.03
150,000	508.43	496.12	532.99	559.43	26.44
200,000	677.90	708.24	760.87	798.62	37.75
250,000	847.38	924.28	992.97	1,042.24	49.27

Examples for (City Only) Commercial Properties:

ESTIMATED VALUE	TAX 2011	TAX 2012	TAX 2013	TAX 2014	CHANGE 2013-2014
\$100,000	\$ 508.53	\$ 589.22	\$ 633.00	\$ 664.41	31.41
500,000	3,135.29	3,633.49	3,903.50	4,097.20	193.70
1,000,000	6,524.79	7,561.59	8,123.50	8,526.60	403.10
1,500,000	9,914.29	11,489.69	12,343.50	12,956.00	612.50
2,000,000	13,303.79	15,417.79	16,563.50	17,385.40	821.90

2014 Proposed Tax Rate Comparison



City of Breezy Point
2014 Adopted Budget

2014 Adopted Budget

General Fund 100

Revenues - All Departments

00000		Description		2011 Actual	2012 Actual	2013 Budget	10/31/13 2013 YTD	% of Budget Used	2014 Budget	Notes
31010	Property Taxes			1,370,700	1,418,084	1,451,129	819,332	56%	1,542,690	
31900	P & I Delinquent Taxes			8,202	14,367	6,000	5,418	90%	6,000	
31920	Tax Forfeiture Land Sales			1,628	1,081	2,000	1,831	92%	3,000	
32100	Business Licenses & Permits			14,300	12,670	14,550	6,392	44%	14,920	
32170	Golf Cart Permits			990	1,826	1,800	1,832	102%	2,000	
32210	Zoning/Land Use			1,385	2,880	2,400	2,050	85%	2,100	
32240	Animal Licenses / Impound Fees			1,526	1,473	1,200	965	80%	1,200	
32300	Building Permits			36,607	50,739	34,425	37,482	109%	29,000	
33401	LGA / HACA / MVHC			-50	159	0	0	0%	0	
33416	Police Training Reimb			2,651	2,325	2,500	2,392	96%	2,500	
33430	Police PERA Aids & Reimb			45,078	33,255	40,000	42,537	106%	32,000	
33600	Grants			225	5,600	1,600	2,649	166%	1,600	
33900	Recycling			14,000	14,000	14,000	14,000	100%	14,000	
34100	Reimburse For Services			1,836	651	100	183	183%	100	
34101	Hall Rental			2,583	3,320	2,600	3,503	135%	3,000	
34201	Police Reimbursements			846	334	1,000	673	67%	1,000	
34202	Pelican Police Contract			41,495	21,497	42,800	42,997	100%	44,000	
Page Sub-Total				1,544,002	1,584,261	1,618,104	984,236	61%	1,699,110	

General Fund 100

2014 Adopted Budget

Revenues - All Departments (Con't)

00000	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	% of Budget Used	2014 Budget	Notes
34203	E911 Addressing	185	525	225	450	200%	300	
34206	Police S&S/NightCap Reimbursements		3,412	3,000	3,100	103%	3,000	
34300	Highways and Streets	70	50	100	452	452%	200	
34302	Culverts	170	0	100	170	170%	100	
34400	Election Filing Fees	0	12	0	0	0%	10	
35100	Fines	16,126	12,978	14,000	11,746	84%	12,500	
35104	Administrative Fines	150	100	200	200	100%	200	
36000	Special Assessments	6,862	6,249	2,815	3,756	133%	2,000	
36103	Assessment Search Fees	460	655	400	430	108%	500	
36200	Miscellaneous & Mailbox Supports	250	3,113	200	546	273%	200	
36210	Interest Income	11,617	8,208	11,000	8,304	75%	11,000	
36212	Dividends Income	338	312	600	312	52%	600	
36213	Investments Gains/Losses	0	1,261	0	0	0%	0	
36220	Lease Payments Received		2,114	3,000	3,167	106%	2,400	
36230	Contributions	0	0	500	200	40%	200	
36232	Refunds Received	77,145	264	200	3,040	1520%	200	
39203	Transfer From Other Fund	12,397	99	0	0	0%	52,274	\$13,674 PD Cap & \$40,600 PW Cap
				36,340				
Fund 100	Total Revenue	1,669,772	1,623,613	1,654,444	1,020,109	62%	1,784,794	6% Increase

General Fund 100

2014 Adopted Budget

Expenditures - City Council

41100	Description	2011 Actual	2012 Actual	2013 Budget	10/31/13 2013 YTD	% of Budget Used	2014 Budget	Notes
100	Compensation	9,600	9,600	9,600	7,200	75%	9,600	
121	PERA 5%	90	90	200	135	68%	90	
122	FICA & Medicare 7.65%	734	734	734	551	75%	734	
150	Worker's Compensation Insurance	35	50	50	50	100%	60	
151	Other Insurance (OML, Volunteer, E&O)	0	0	0	0	0%	0	
300	Professional Services	31	0	500	0	0%	500	
351	Legal Notices & Publications	939	547	1,000	196	20%	800	
433	Dues & Subscriptions	2,427	2,531	2,800	2,626	94%	2,600	
437	Training & Education	405	82	1,000	0	0%	1,000	
Fund 100	City Council - Total Expenditures	14,261	13,634	15,884	10,758	68%	15,384	2% Decrease

General Fund 100

2014 Adopted Budget

Expenditures - Administration

41300	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	% of Budget Used	2014 Budget	Notes
100	Compensation	137,412	138,774	142,022	120,087	85%	144,863	
102	Overtime	0	0	500	0	0%	500	
121	PERA 7.25%	9,963	10,061	10,297	8,706	85%	10,539	
122	FICA & Medicare 7.65%	8,852	8,774	10,865	7,473	69%	11,121	
130	Life Insurance	578	576	576	480	83%	576	
131	Paid Health & Dental Insurance	27,937	28,437	28,543	23,786	83%	30,955	
150	Worker's Compensation Insurance	1,225	1,170	1,140	1,018	89%	1,230	
200	General Operating	4,465	3,062	4,000	2,693	67%	3,760	
208	Training & Education	1,793	1,092	4,000	1,916	48%	4,000	
220	Repair / Maint Supplies	34	0	1,500	0	0%	1,200	
256	Elections	1,712	2,690	100	0	0%	3,000	
321	Telephone	3,233	1,763	2,400	1,789	75%	2,400	
329	Communications (Web & Newsletter)	320	769	N/A	0	N/A	N/A	
331	Travel Expenses	370	0	800	0	0%	800	
433	Dues & Subscriptions	797	803	900	100	11%	950	
590	Capital Outlay	1,513	4,000	4,500	534	12%	3,000	
Fund 100	Administration - Total Expenditures	200,204	201,971	212,143	168,584	79%	218,894	3% Increase

General Fund 100

Expenditures - City Attorney

41610	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	% of Budget Used	2014 Budget	Notes
304	Legal Services	4,591	5,967	15,000	3,225	22%	10,000	
Fund 100	City Attorney - Total Expenditures	4,591	5,967	15,000	3,225	22%	10,000	33% Decrease

General Fund 100

2014 Adopted Budget

Expenditures - Other General Govt

41900	Description	2011 Actual	2012 Actual	2013 Budget	10/31/13 2013 YTD	% of Budget Used	2014 Budget	Notes
160	Liability Insurance	23,117	22,232	27,500	26,866	98%	27,700	3% increase
301	Auditing & Accounting	8,430	8,655	4,500	4,405	98%	4,600	
303	Engineering (General)	15,543	0	10,000	0	0%	10,000	
304	Legal/Prosecution Fees	5,675	5,950	7,000	3,928	56%	6,000	
306	Animal Control	5,167	4,492	4,500	3,932	87%	6,000	
307	Ordinance Services	0	0	N/A	0	0%	N/A	
308	IT / Support	7,700	10,000	11,000	3,392	31%	5,000	
310	Fire Service (Pequot & Ideal Contracts)	79,428	76,586	83,000	79,152	95%	78,500	PQ FD only
313	Benefits Administration	1,850	1,178	2,200	1,234	56%	2,200	
319	Other - Reserves	0	0	45,000	0	0%	38,102	
324	Recycling	13,717	14,458	14,000	10,192	73%	14,000	
329	Communications (Website)	320	0	1,500	0	0%	1,000	
362	Property Insurance	8,938	10,112	10,700	10,309	96%	10,700	
381	Combined Utilities	7,163	7,176	9,000	4,056	45%	8,000	
400	Office Equipment	5,210	7,441	8,000	5,036	63%	7,500	
401	Building Maintenance	31,582	10,279	4,000	2,940	74%	3,500	
402	Grounds Maintenance	2,520	3,092	6,000	1,789	30%	5,000	
510	Land Acquisition	8,605	15,000	12,000	0	0%	12,000	
533	Road Improvements	4,528	1,617	25,000	10,786	43%	91,000	BP Dr/SealCoat/Co Rd 11
720	Transfer to Other Fund	25,000	248,448	25,000	232301	929%	25,000	Emp Liab
810	Refunds / Reimbursements	0	0	100	1877	1877%	100	
Fund 100	Other General Government - Total Expenditures	254,493	446,716	310,000	402,195	130%	355,902	9% Increase

General Fund 100

2014 Adopted Budget

Expenditures - Planning & Zoning

41910	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	% of Budget Used	2014 Budget	Notes
100	Compensations	24,162	28,522	30,000	25,850	86%	30,000	
104	Commission Wages	2,110	2,410	2,500	1,380	55%	2,500	
121	PERA 7.25%	412	0	N/A	0	0%	N/A	
122	FICA & Medicare 7.65%	578	184	192	106	55%	192	
150	Worker's Compensations Insurance	163	0	N/A	0	0%	N/A	
200	General Operating	553	717	1,000	565	57%	950	
208	Training & Education	240	0	500	0	0%	500	
258	Mapping	0	0	1,000	1,659	166%	2,000	GIS Software
302	E-911 / Permit Expenses	50	200	200	50	25%	200	
304	Legal Services	1,363	1,135	2,000	2,154	108%	2,000	
305	Planning	0	0	0	0	0%	0	
309	Building Inspector	22,935	27,992	24,147	21,634	90%	21,970	
331	Travel Expenses	0	0	200	0	0%	100	
351	Legal Notices	321	584	750	368	49%	750	
810	Refunds	240	0	100	0	0%	100	
Fund 100	Planning & Zoning - Total Expenditures	53,127	61,744	62,589	53,766	86%	61,262	2% Decrease

General Fund 100

2014 Adopted Budget

Expenditures - Public Safety

42100	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	% of Budget Used	2014 Budget	Notes
100	Compensation	270,598	282,803	303,000	256,695	85%	313,037	
102	Overtime	10,472	7,498	10,700	5,068	47%	10,700	
103	Admin / Office Wages	29,425	29,579	31,040	26,284	85%	31,650	
105	HEAT/NightCap/Safe&Sober Wages		1,024	3,000	3,990	133%	3,000	
107	P/T Officer Wages	3,436	3,170	4,000	1,202	30%	5,000	
121	PERA	43,348	44,911	48,010	40,799	85%	52,342	Police was 14.4% now 15.3%
122	FICA & Medicare	6,244	6,377	7,259	5,599	77%	7,513	
123	Medic Pay	3,417	4,073	5,368	3,735	70%	5,570	
130	Life Insurance	1,344	1,344	1,344	1,120	83%	1,344	
131	Paid Health & Dental Insurance	73,259	75,258	77,312	64,966	84%	85,970	
150	Worker's Compensation Insurance	9,515	8,503	11,157	9,280	83%	11,715	
200	General Operating	5,934	5,710	8,000	5,130	64%	7,500	
208	Training & Education	7,500	5,101	7,500	6,815	91%	8,000	
212	Motor Fuels	20,048	19,873	23,000	18,451	80%	23,000	
220	Repair / Maint	6,238	8,308	9,000	13,685	152%	10,000	
300	Professional Services	4,969	5,067	7,000	5,534	79%	7,000	
304	Legal Services	15,743	5,819	1,000	1,708	171%	2,500	
308	IT / Support	2,072	3,000	3,000	3,541	118%	4,000	
321	Telephone	9,126	8,670	9,000	5,781	64%	8,000	
363	Automotive Insurance	3,305	3,160	3,371	2,626	78%	2,700	
381	Combined Utilities	10,808	10,039	12,000	7,896	66%	12,000	
400	Office Equipment	3,019	3,343	3,000	2,840	95%	1,800	
401	Building Maintenance	9,091	6,074	8,000	6,010	75%	8,000	
417	Uniforms	3,723	3,734	6,600	4,028	61%	6,600	
590	Capital Outlay	17,314	46,426	38,026	35,505	93%	42,074	
Fund 100	Public Safety - Total Expenditures	569,948	598,864	640,687	538,288	84%	671,015	4% increase

General Fund 100

2014 Adopted Budget

Expenditures - Public Works

43000	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	% of Budget Used	2014 Budget	Notes
100	Compensation	123,332	124,035	127,338	107,481	84%	130,876	
102	Overtime	0	564	3,000	1,949	65%	3,000	
121	PERA 7.25%	9,028	9,033	9,232	7,934	86%	9,710	
122	FICA & Medicare 7.65%	8,867	8,871	9,742	7,679	79%	10,245	
130	Life Insurance	576	576	576	480	83%	576	
131	Paid Health & Dental Insurance	31,610	31,354	31,503	26,308	84%	34,280	
150	Worker's Compensation Insurance	7,997	7,993	10,050	7,732	77%	10,898	
200	General Operating	1,124	491	5,000	500	10%	4,700	
208	Training & Education	713	1,240	1,500	419	28%	1,000	
212	Motor Fuels	13,669	18,704	18,000	17,484	97%	18,000	
220	Equipment - Repairs & Maint	12,843	10,989	14,000	7,312	52%	13,500	
222	Landscaping	179	242	1,000	318	32%	1,000	
223	Salt / Sand	6,776	4,373	7,000	168	2%	8,000	
224	Aggregate Materials	4,937	11,069	12,000	8,736	73%	13,000	
225	Blacktop Repair	10,731	11,904	12,000	11,098	92%	12,000	
226	Sign Materials	1,819	5,599	4,000	2,611	65%	4,000	
228	Equipment Rental	68	0	1,000	0	0%	1,000	
229	Culverts	0	0	500	343	69%	500	
240	Small Tools / Minor Equip	2,459	1,641	2,000	1,487	74%	1,500	
300	Professional Services	2,567	1,996	2,000	1,157	58%	2,000	
321	Telephone	1,578	1,677	2,100	1,818	87%	2,100	
331	Travel Expenses	389	584	800	394	49%	800	
363	Automotive Insurance	1,655	1,547	1,700	1,490	88%	1,752	
381	Combined Utilities	5,260	3,553	8,800	3,990	45%	6,100	
401	Building Maintenance	925	513	1,000	184	18%	1,000	
417	Uniforms	0	729	800	325	41%	800	
531	Dustcoating	19,094	21,443	20,000	19,856	99%	22,000	
533	Road Improvements	2,609	0	9,000	0	0%	8,000	
590	Capital Outlay	911	1,000	10,000	7,428	74%	56,000	
602	Long Term Debt Allowance	53,122	53,122	54,000	45,606	84%	54,000	
720	Transfer	0	0	0	0	0%	0	
Fund 100	Public Works - Total Expenditures	324,838	334,842	379,641	292,287	77%	432,337	12% Increase

General Fund 100

2014 Adopted Budget

Expenditures - Parks & Recreation (Operating)

45100	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	% of Budget Used	2014 Budget	Notes
210	General Operating	2,357	2,736	2,500	3,213	129%	2,500	
222	Landscaping	0	0	1,500	863	58%	1,000	
228	Equipment Rental	0	0	500	0	0%	500	
300	Professional Services	1,312	0	1,000	80	8%	1,000	
530	Beach Improvements	713	287	1,000	0	0%	1,000	
590	Capital Outlay	4,107	14,600	12,000	6,840	57%	14,000	
Fund 100	Parks & Recreation - Total Expenditures	8,489	17,623	18,500	10,996	59%	20,000	9% Increase

**City of Breezy Point
2014 Adopted Budget**

General Fund 100 Summary

2014 Adopted Budget							
Revenue & Expenditures		2011 Actual	2012 Actual	2013 Budget	10/31/13 2013 YTD	% of Budget Used	2014 Budget
Revenue							
General Fund - Total Revenue		1,669,772	1,623,613	1,654,444	1,020,109	62%	1,784,794
Expenditures							
City Council		14,261	13,635	15,884	10,758	68%	15,384
Administration		200,204	201,972	212,143	168,584	79%	218,894
City Attorney		4,591	5,967	15,000	3,225	22%	10,000
Other General Government		254,493	446,715	310,000	402,195	130%	355,902
Planning & Zoning		53,127	61,744	62,589	53,766	86%	61,262
Public Safety		569,948	598,864	640,687	538,288	84%	671,015
Public Works		324,838	343,845	379,641	292,287	77%	432,337
Parks & Recreation (Operating)		8,489	17,623	18,500	10,996	59%	20,000
General Fund - Total Expenditures		1,429,951	1,690,365	1,654,444	1,480,099	89%	1,784,794
Difference		239,821	(66,752)	0	(459,990)		0

Public Safety 2014 Capital Expenses

New Squad	\$ 25,515
Graphics (New Squad)	\$ 610
Toughbook Computer	\$ 4,500
Installation	\$ 2,250
Computer Docking	\$ 880
Console	\$ 498
LED Flashers	\$ 322
Push Bumper	\$ 429
1/4 Cage	\$ 765
Misc Shop Costs	<u>\$ 205</u>
	\$ 35,974
(replacing XP no longer supported)	
1 Desktop /Monitor (booking room)	\$ 1,200
2 Desktop Computers	\$ 1,400
1 squad computer	\$ 3,500
Sub-Total	\$ 42,074
Less Amount from Revolving Capital	<u>\$ 13,674</u>
TOTAL	\$ 28,400

**Public Works
2014 Capital Expenses**

Replace One Ton Truck with Plow	\$ 56,000
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Sub-Total	\$ 56,000
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Less Amount from Revolving Capital	<u>\$ 40,600</u>
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TOTAL	\$ 15,400
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**City of Breezy Point
2014 Adopted Budget**

2014 Adopted Budget

EDA Fund 200

Revenues - All Departments

10/31/13

46500	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	2014 Budget
36200	Misc Revenue	3,000	0	0	0	0
36210	Interest	101	113	100	83	100
36213	Investments Gains/Loses	0	10	0	0	0
Fund 200 Total Revenue		3,101	123	100	83	100

Expenditures

10/31/13

46500	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	2014 Budget
200	General Operating	0	0	100	0	100
490	Donations	1,100	600	600	600	600
300	Professional Services	475	0	0	0	0
Fund 200 Total Expenditures		1,575	600	700	600	700

**City of Breezy Point
2014 Adopted Budget**

2014 Adopted Budget

EDA Fund 200 Summary

Revenue & Expenditures		2011 Actual	2012 Actual	2013 Budget	10/31/13 2013 YTD	2014 Budget
Revenue	EDA Fund - Total Revenue	3,101	123	100	83	100
Expenditures	EDA Fund - Total Expenditures	1,575	600	700	600	700
	Difference	1,526	(477)	(600)	(517)	(600)

**City of Breezy Point
2014 Adopted Budget**

2014 Adopted Budget

Cemetery Special Revenue Fund 270

Revenues - All Departments

10/31/2013

00000	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	2014 Budget	Notes
31010	Property Tax	11,476	10,103	10,000	5,636	8,000	
33600	Grants	N/A	N/A	N/A	N/A	N/A	
34000	Charge for Services	1,455	1,900	1,000	1,600	1,000	
34940	Lot Sales	3,336	4,344	2,500	4,138	1,500	
34942	Prepetual Care	1,056	1,392	290	1,190	350	
36200	Misc / Butterfly Event	13,054	15,509	2,000	2,450	2,000	
36210	Interest	404	524	500	569	600	
36213	Investments Gains / Loses	0	68	0	0		
Fund 270	Total Revenue	30,781	33,840	16,290	15,583	13,450	17% Decrease

Cemetery Special Revenue Fund 270

10/31/2013

Expenditures							
49010	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	2014 Budget	Notes
200	General Operating	532	1,027	1,000	1,224	1,100	
220	Repair & Maint	N/A	1,230	N/A	N/A	N/A	
222	Landscaping	3,640	N/A	1,000	3,137	500	
240	Small Tools/Minor Equip			3,100	3,076	300	
300	Professional Services	7,037	5,244	6,600	4,026	6,800	
381	Electric	1,064	1,056	1,000	686	1,100	
430	Misc	N/A	N/A	N/A	N/A	N/A	
433	Dues & Subscriptions	60	0	75	60	150	
438	Butterfly Event	1,527	1,636	1,565	1,528	2,000	
534	Site Improvements	8,280	5,668	1,500	0	1,400	
810	Refunds / Reimbursements	0	720	450	0	100	
Fund 270 Total Expenditures		22,140	16,582	16,290	13,737	13,450	17% Decrease

**City of Breezy Point
2014 Adopted Budget**

2014 Adopted Budget

Cemetery Special Revenue Fund 270

Revenue & Expenditures		2011 Actual	2012 Actual	2013 Budget	10/31/13 2013 YTD	2014 Budget
Revenue	Cem Spec Rev Fund - Total Revenue	30,781	33,840	16,290	15,583	13,450
Expenditures	Cem Spec Rev Fund - Total Expenditures	22,140	16,582	16,290	13,737	13,450
	Difference	8,641	17,258	0	1,846	0

**City of Breezy Point
2014 Adopted Budget**

2014 Adopted Budget

Debt Service Fund 300

Revenues - All Departments					10/31/13	
00000	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	2014 Budget
	Assessment Income					
36105	2008 GO Rd Imp Bond	33,640	31,373	28,434	16,527	28,067
36107	2005 GO Rd/Sew Bond	100,397	103,608	89,110	51,491	85,818
36108	2007 GO Rd/Sew Bond (RE: 2012)	87,335	91,250	80,401	59,062	81,216
	Ad Valorem Taxes					
36110	2008 GO Rd Imp Bond	11,010	23,473	16,251	9,277	14,138
36111	2004 GO PSB Bond (RE: 2012)	104,236	180,954	132,230	75,495	120,230
36117	2005 GO Rd/Sew Bond	101	59	0	27	0
36118	2007 GO Rd/Sew Bond (RE: 2012)	77,470	115,210	123,470	69,152	68,022
	Other					
36210	Interest	16,453	14,172	15,000	11,192	15,000
36213	Investments Gains/Loses		1,574			
39200	Transfer In (from Sewer Fund)	37,065	36,138	28,699	0	41,637
39310	Bond Issuance/Other Financing		3,294	0	0	0
Fund 300	Total Revenue	467,707	601,107	513,595	292,224	454,128

Debt Service Fund 300

Expenditures

					10/31/13	
47000	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	2014 Budget
597	2005 GO Princ	70,000	70,000	70,000	70,000	75,000
609	2005 GO Interest	36,391	33,810	31,168	31,168	28,375
616	2004 PSB GO Princ (RE: 2012)	70,000	75,000	100,000	75,000	100,000
617	2004 PSB GO Interest (RE: 2012)	60,130	57,230	24,685	40,208	22,685
620	Fiscal Agent Fees	900	1,000	1,000	450	1,000
626	2007 GO Princ (RE: 2012)	125,000	228,768	125,000	0	125,000
627	2007 GO Interest (RE: 2012)	68,495	31,748	58,495	29,248	53,495
634	2008 GO Princ	25,000	30,000	30,000	0	30,000
635	2008 GO Interest	16,540	15,765	14,685	7,343	13,605
						0
Fund 300	Total Expenditures	472,456	543,320	455,033	253,417	449,160

City of Breezy Point 2014 Adopted Budget Summary

2014 Adopted Budget

Debt Service Fund 300

					10/31/13	
Revenue & Expenditures		2011 Actual	2012 Actual	2013 Budget	2013 YTD	2014 Budget
Revenue	Debt Service Fund - Total Revenue	467,707	601,107	513,595	292,224	454,128
Expenditures	Debt Service Fund - Total Expenditures	472,456	543,320	455,033	253,417	449,160
	Difference	(4,749)	57,787	58,562	38,807	4,968

City of Breezy Point
2014 Adopted Budget

Sewer Enterprise Fund 600

Revenues - All Departments				2014 Adopted Budget				
00000	Description	2011 Actual	2012 Actual	2013 Budget	10/31/13 2013 YTD	% of Budget Used	2014 Budget	Notes
36000	Assessments	66147	86408	46,973	31,805	68%	46,586	
36200	Misc	4445	2182	500	910	182%	100	
36210	Interest Income	17273	16049	16,110	9,017	56%	17,000	
36213	Investments Gains/Loses	0	1447	0	0	0%	0	
36232	Refunds/Reimbursements	41	2143	500	91	18%	100	
37210	Sewer Service	358249	371678	370,000	329,096	89%	371,000	
37250	Connection Charges	52975	300	225	75	33%	150	
	Transfer In	0	0	0	0		10,000	From 602 for Cap Exp
Fund 600	Total Revenue	499,130	480,205	434,308	370,994	85%	444,936	3% Increase

Sewer Enterprise Fund 600
Expenditures
2014 Adopted Budget

43250	Description	2011 Actual	2012 Actual	2013 Budget	2013 YTD	% of Budget	2014 Budget	Notes
100	Full-Time Employee Wages	43,262	43,436	79,395	68,856	87%	80,975	
102	Full-Time Employee Overtime	137	229	1,000	880	88%	1,000	
103	Admin/Office Wages	17,713	18,491	18,950	16,026	85%	19,330	
106	Seasonal Wages	12,003	15,422	0	0	0%	0	
121	PERA	4,428	5,624	7,203	6,218	86%	7,345	
122	FICA/Medicare	4,915	5,242	7,600	6,019	79%	7,750	
130	Life Insurance	192	288	384	304	79%	384	
131	Paid Health/Dental	8,659	15,585	22,577	18,869	84%	26,000	
150	Worker's Comp	1,610	1,675	2,775	2,775	100%	3,673	
160	Liability Insurance	2,240	2,184	2,680	2,756	103%	2,840	3% Increase
200	General Operating	19,780	11,756	14,500	11,084	76%	13,630	
208	Training and Education	713	2,228	2,500	1,915	77%	2,500	
212	Motor Fuels	4,208	4,463	3,500	3,956	113%	4,500	
220	Repair/Maint Supplies	6,729	8,021	9,000	13,665	152%	8,500	
228	Equipment Rental	0	331	N/A	N/A	N/A	N/A	
300	Professional Services	1,486	4,774	1,500	902	60%	1,500	
301	Auditing and Accounting	2,100	2,875	1,625	1,625	100%	1,675	
303	Engineering Fees	1,568	0	1,800	0	0%	1,500	
304	Legal Services	10,119	3,850	1,500	218	15%	1,500	
316	Spraying	1,067	942	2,500	960	38%	2,500	
321	Telephone	2,038	2,537	3,700	2,786	75%	3,900	
326	Permits & Lab Testing	2,789	2,881	4,000	3,835	96%	4,000	
331	Travel Expenses	262	357	500	488	98%	500	
332	Gopher One Locates	456	543	500	390	78%	500	
362	Property Insurance	1,885	2,071	2,140	2,112	99%	2,205	3% increase
363	Automotive Insurance	977	1,100	1,200	1,022	85%	1,236	3% increase
381	Combined Utilities (Gas & Electric)	19,456	23,194	23,500	20,375	87%	23,500	
383	Gas Utilities	519	516	N/A	N/A	N/A	N/A	
417	Uniforms	0	596	750	0	0%	750	
432	Bad/Delinquent Payment	67	0	100	0	0%	100	
433	Dues and Subscriptions	340	347	500	616	123%	500	
590	Capital Outlay	16,204	7,904	48,500	8,327	17%	71,800	
720	Transfer to Other	187,065	186,138	163,699	834,961	510%	148,843	for 05 & 07 Bonds & \$107,206 to 602
810	Refund/Reimbursements	425	0	0	0	0%	0	
Fund 600	Total Expenditures	375,412	375,600	430,078	1,031,938	240%	444,936	3% Increase

City of Breezy Point
2014 Adopted Budget
Summary

Sewer Enterprise Fund 600

Revenue & Expenditures		2011 Actual	2012 Actual	2013 Budget	10/31/2013 2013 YTD	% of Budget	2014 Budget
Revenue	- Total Revenue	499,130	480,205	434,308	370,994	85%	444,936
Expenditures	- Total Expenditures	375,412	375,600	430,078	1,031,938	240%	444,936
	Difference	123,718	104,605	4,230	(660,943)		0

Sewer Operations 2014 Capital Expenses

Electrical Cabinet Lift #2 w/transducer	\$ 13,500
New Aluminum Cover Lift #1	\$ 3,000
Replacement Pump Guide Rails Lift# 3	\$ 1,500
Mini Heat Pump/Air Conditioner for Plant Office	\$ 2,500
9 - Omni-Net Alarms for Lift Stations (\$ 1,500 each)	\$ 13,500
Mini-Excavator for plant valve replacement & Other Repairs Including Use in Cemetery for Grave Digging and Use In the Parks Department	\$ 37,800
Less Amount Budgeted in 2013 (Fund 602)	-\$ 10,000
	<u>\$ 27,800</u>
TOTAL	\$ 61,800

**City of Breezy Point
2014 Adopted Budget**

2014 Adopted Budget

Sewer Capital Projects Fund 602

Revenues - All Departments

				10/31/13	% of Budget Used		
41950	Description	2012 Actual	2013 Budget	2013 YTD		2014	Budget
36210	Interest	30,131	20,000	6,500	22%	26,000	
36213	Investments Gains/Loses	3,118	0	29,979	961%	0	
34407	SAC/Connections	8,263	6,500	0	0%	3,250	
39200	Transfer In	150,000	135,000	834,961	618%	107,206	
Fund 602		Total Revenue	191,512	161,500	871,440	455%	136,456

Expenditures

				10/31/13	% of Budget Used		
41950	Description	2012 Actual	2013 Budget	2013 YTD		2014	Budget
720	Transfer To Other Fund			0		10,000	
Fund 602		Total Expenditures	0	0	0%	10,000	

**City of Breezy Point
2014 Adopted Budget**

2014 Adopted Budget

Sewer Capital Projects Fund 602 Summary

Revenue & Expenditures		2012 Actual	2013 Budget	10/31/2013 2013 YTD	% of Budget Used	2014	Budget
Revenue	- Total Revenue	191,512	161,500	871,440	455%	136,456	
Expenditures	- Total Expenditures	0	0	0	0	10,000	
	Difference	191,512	161,500	871,440		126,456	

RESOLUTION 13-22

A RESOLUTION SETTING THE FINAL LEVY AND BUDGET
FOR 2014 FOR THE CITY OF BREEZY POINT

WHEREAS, the budget process started in June with a worksheets going to department heads; and

WHEREAS, a draft budget was presented to the finance committee in July for comment and feedback. A revised balanced budget was delivered to the finance committee on August 7 for further consideration; and

WHEREAS, a preliminary budget was developed with the preliminary levy being determined. The preliminary levy was adopted on September 3, 2013 at \$1,753,080; and

WHEREAS, staff and the Finance Committee continued to work on the budget with minor changes and a recommendation made to the city council.

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

General Fund Levy	\$1,542,690
Cemetery Fund Levy	\$ 8,000
2004A (2012 Refund) GO Capital Improvement Bond	\$ 120,230
2007A (2012 Refund) GO Improvement Bond	\$ 68,022
2008A GO Improvement Bond	\$ 14,138
Total	\$1,753,080

BE IT FURTHER RESOLVED that the budget for 2014 is hereby approved.

Tom Lillehei __Yes__

JoAnn Weaver __Yes__

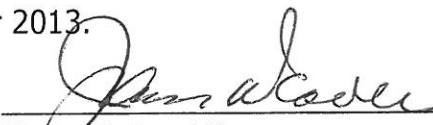
Tom Nelson __Yes__

Otto Schmid __Yes__

Adopted this 2nd day of December 2013.

Attest:


Joe Rudberg, Administrator Clerk


Mayor JoAnn Weaver