

2016 Adopted Budget

Council Adoption – Meeting of 12/07/2015 – Resolution 15-24

City of Breezy Point
2016 Adopted Tax Levy
Council Adopted - 12/07/2015

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Increase/Decrease</u>	<u>% Change</u>
General Fund Property Tax	1,542,690	1,550,080	1,594,063	43,983	2.76%
Cemetery Fund Levy	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>0.00%</u>
Subtotal	1,550,690	1,558,080	1,602,063	43,983	2.75%
Debt Service Levy	<u>202,390</u>	<u>200,000</u>	<u>196,000</u>	<u>(4,000)</u>	<u>-2.04%</u>
Total	<u>1,753,080</u>	<u>1,758,080</u>	<u>1,798,063</u>	<u>39,983</u>	<u>2.22%</u>

City of Breezy Point
2013, 2014, 2015 Adopted and Adopted 2016
Operating Revenue Budget

	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted
General, Special Revenue & Debt Service Funds				
General Government				
Property Taxes	1,457,129	1,548,690	1,555,080	1,599,063
MVHC	0	0	0	0
Special Assessments	2,815	2,000	2,000	7,300
Licenses & Permits	54,600	49,220	78,020	59,820
Intergovernmental Revenues	61,100	56,100	63,400	76,000
Charges for Services	52,200	49,100	50,500	56,250
Other Revenue	26,600	79,684	118,800	109,030
Total General Revenue	1,654,444	1,784,794	1,867,800	1,907,463
Cemetery Fund	16,290	13,450	18,300	21,200
EDA Fund	100	100	100	100
TIF Funds (1-1,1-2,1-3,1-4)	0	0	0	0
Debt Service	513,595	454,128	284,028	280,500
Capital Fund	0	0	0	0
Total	2,184,429	2,252,472	2,170,228	2,209,263

City of Breezy Point
2013, 2014, 2015 Adopted and Adopted 2016
Operating Expenditure Budget

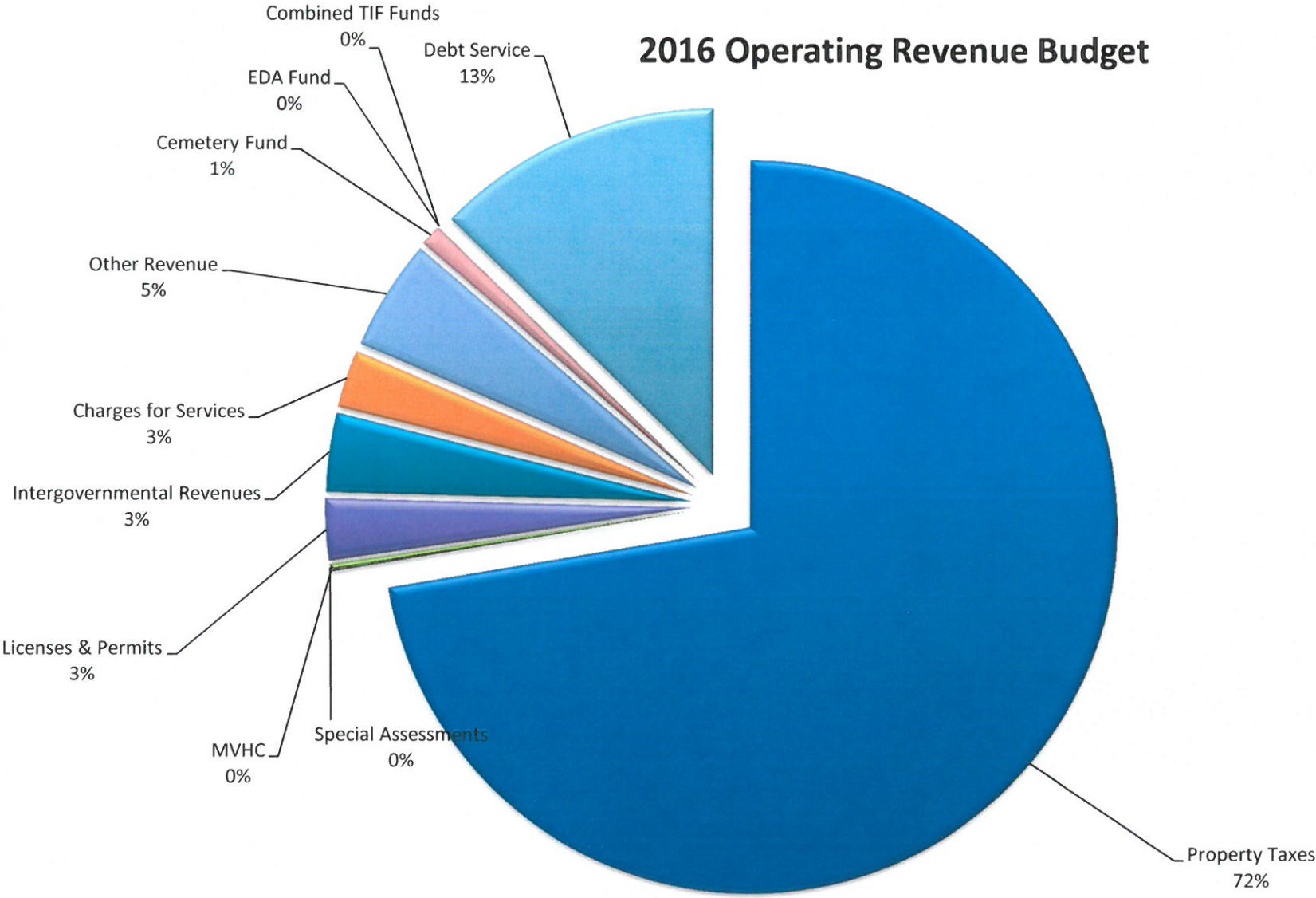
	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted
General, Special Revenue & Debt service Funds				
General Government Fund				
City Council	15,884	15,384	21,588	21,800
Administration	212,143	218,894	231,600	252,466
City Attorney	15,000	10,000	10,000	10,000
Other General Government	310,000	355,902	519,505	544,100
Planning & Zoning	62,589	61,262	76,092	67,142
Public Safety	640,687	671,015	710,947	723,374
Public Works	379,641	432,337	387,926	373,881
Parks & Recreation (Operating)	18,500	20,000	20,000	22,000
Total	1,654,444	1,784,794	1,977,658	2,014,763
Cemetery Special Revenue Fund	16,290	13,450	13,750	21,200
EDA Fund	700	700	600	650
TIF Funds	0	0	0	0
Debt Service Fund	455,033	449,160	272,505	264,405
Capital Fund	0	0	0	0
TOTAL	2,126,467	2,248,104	2,264,513	2,301,018

City of Breezy Point 2015 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 develops the understanding of needs and outcomes.

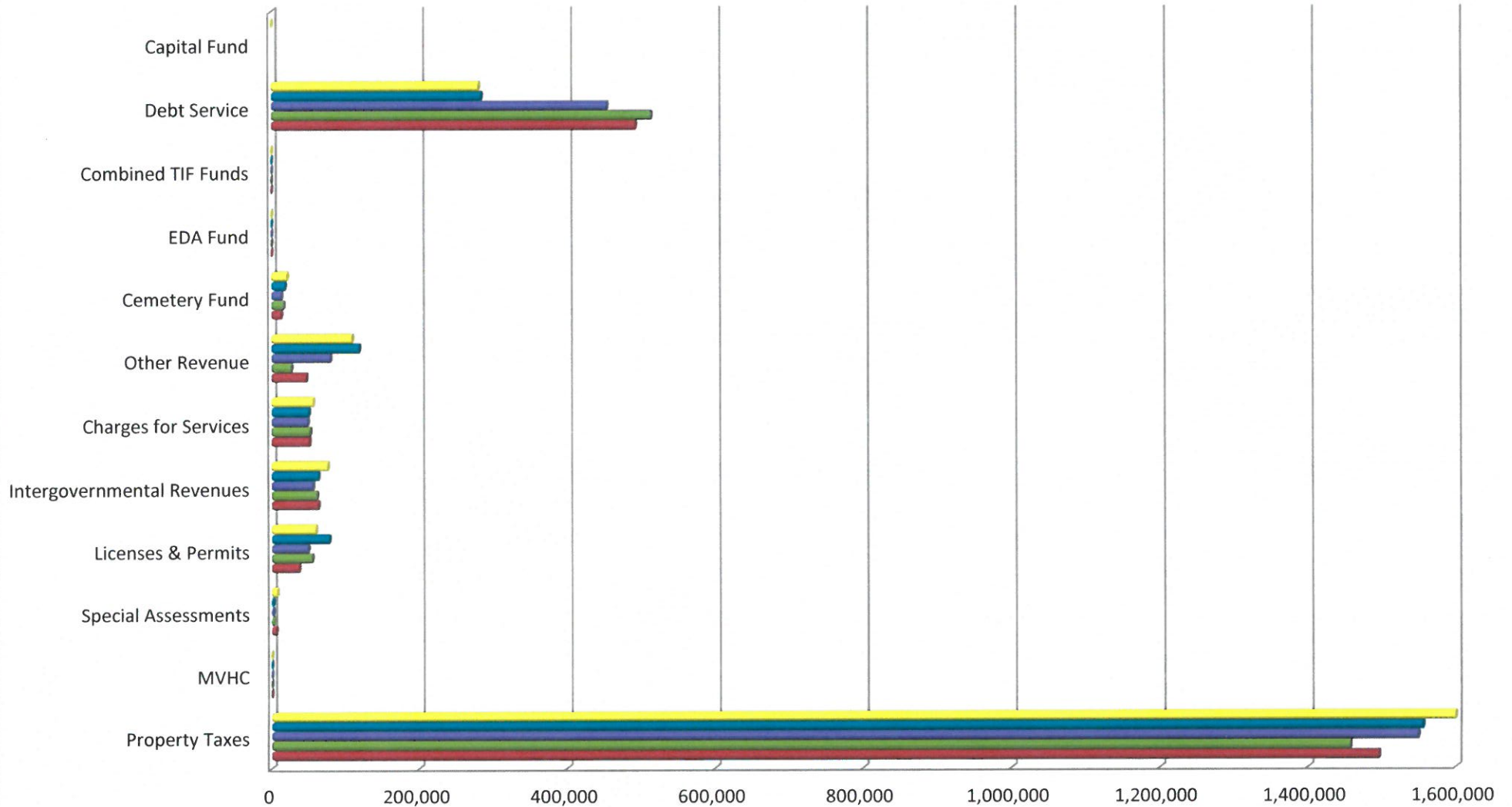
1. The proposed levy increase for the 2016 budget is \$39,983. The final levy is proposed to remain the same as the preliminary levy. This represents a 2.22% increase in levy. The projected tax rate has been estimated at 42.617% which is a reduction from last year's rate of 44.175%.
2. A change in the Public Works operations will provide for more efficient use of staff in all areas consisting of roads, sewer, cemetery and parks.
3. Shifting of expenses has occurred throughout the organization to accommodate needs and manage with what revenues are available.
4. The Revolving Capital Fund continues to be used to moderate expenditures and establish a resource base for large expenditures such as equipment and road improvements. The current balance in this fund is in excess of \$1,100,000.
5. The City Council Finance Committee continues to meet to review revenues, expenses and bank reconciliations. They oversaw the creation of the 2016 budget.
6. The use of credit cards for utility payments has improved collections, cash flow and customer satisfaction with considerable use.
7. Budgeting continues to address long term liabilities of the city to minimize impacts of severance payments required for employee retirements.
8. The 2005 and 2008 Improvement Bonds were paid off and assessment income received on these bonds is earmarked for additional road improvements.
9. With the payoff and refunding of debt the city currently has only one outstanding debt instrument. This has resulted in significantly reduced annual debt service requirements.
10. In accordance with the Comprehensive Fund Balance Policy the city has maintained the minimum general fund reserve balance of 45%.
11. A road paving project was accomplished in 2015 using existing funds to finance the project. It is anticipated that improvements will continue to be paid for using existing resources.
12. Seal coating of roadways was not accomplished in 2015 however funding for them will be rolled into a larger project in 2016.
13. Funds earmarked for road improvements in 2015 will be used for future improvement projects.

2016 Operating Revenue Budget

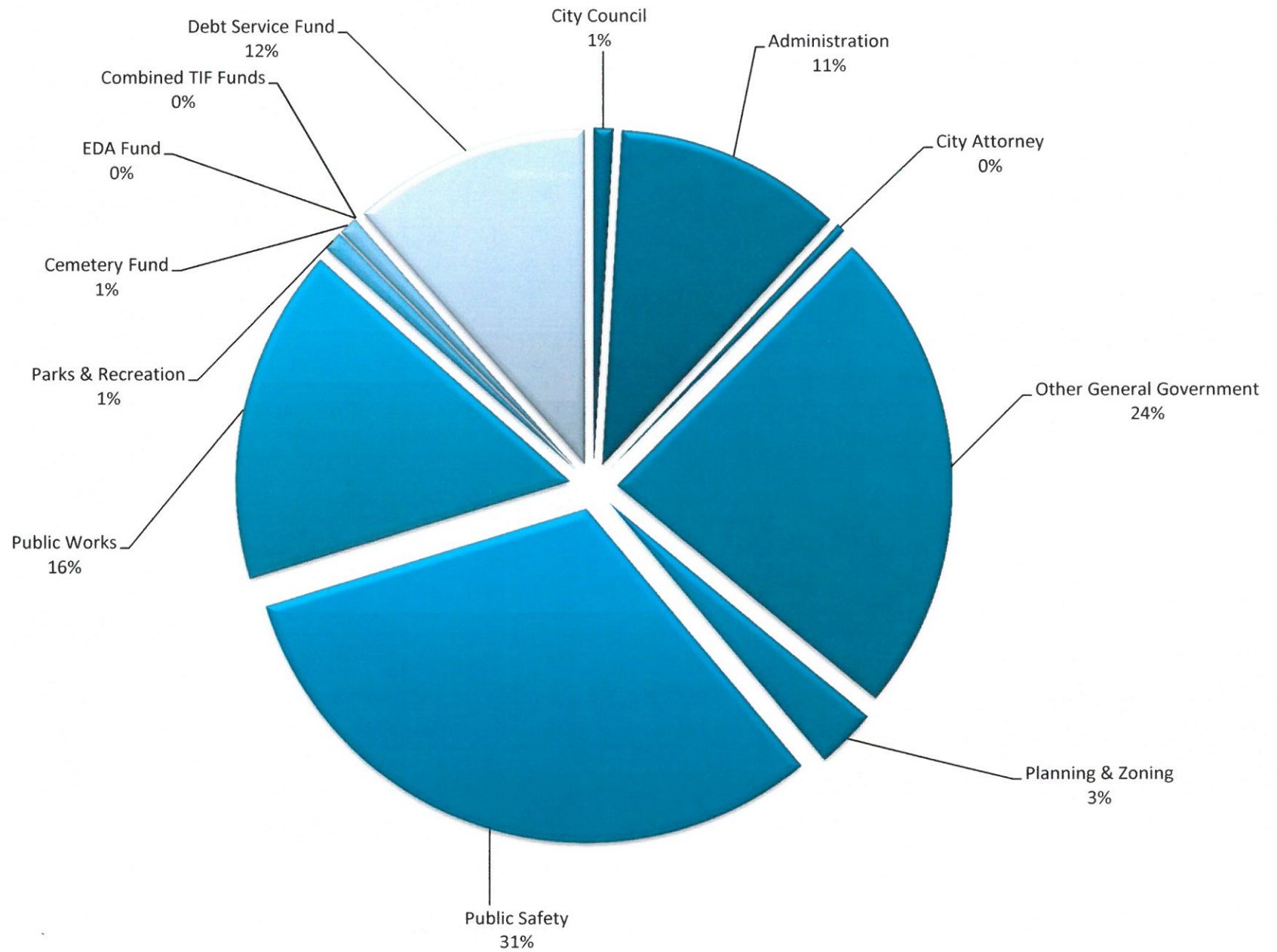


Operating Revenue Comparison

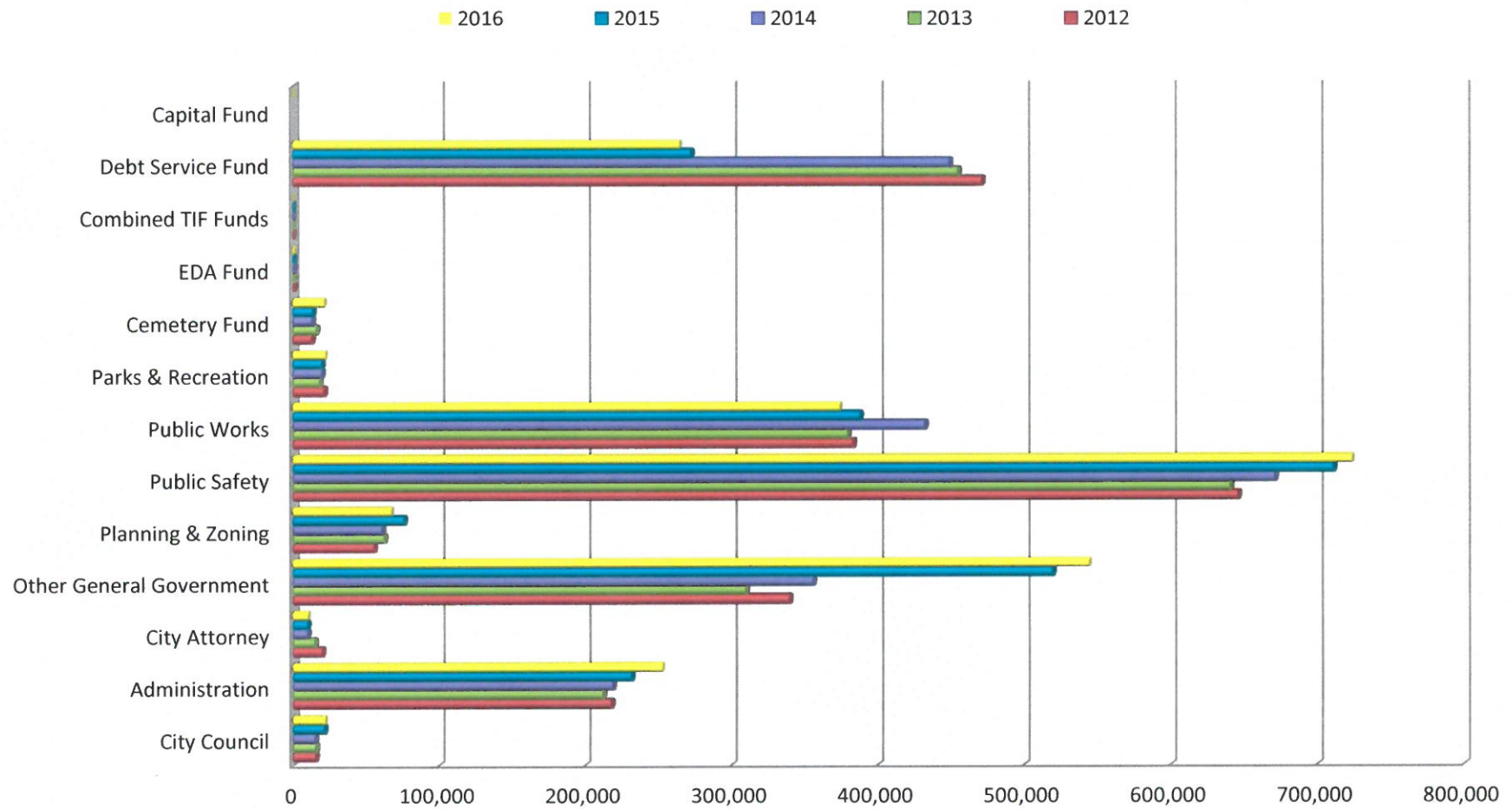
2016 2015 2014 2013 2012



2016 Operating Expenditure Budget



Operating Expenditure Comparison



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. 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%

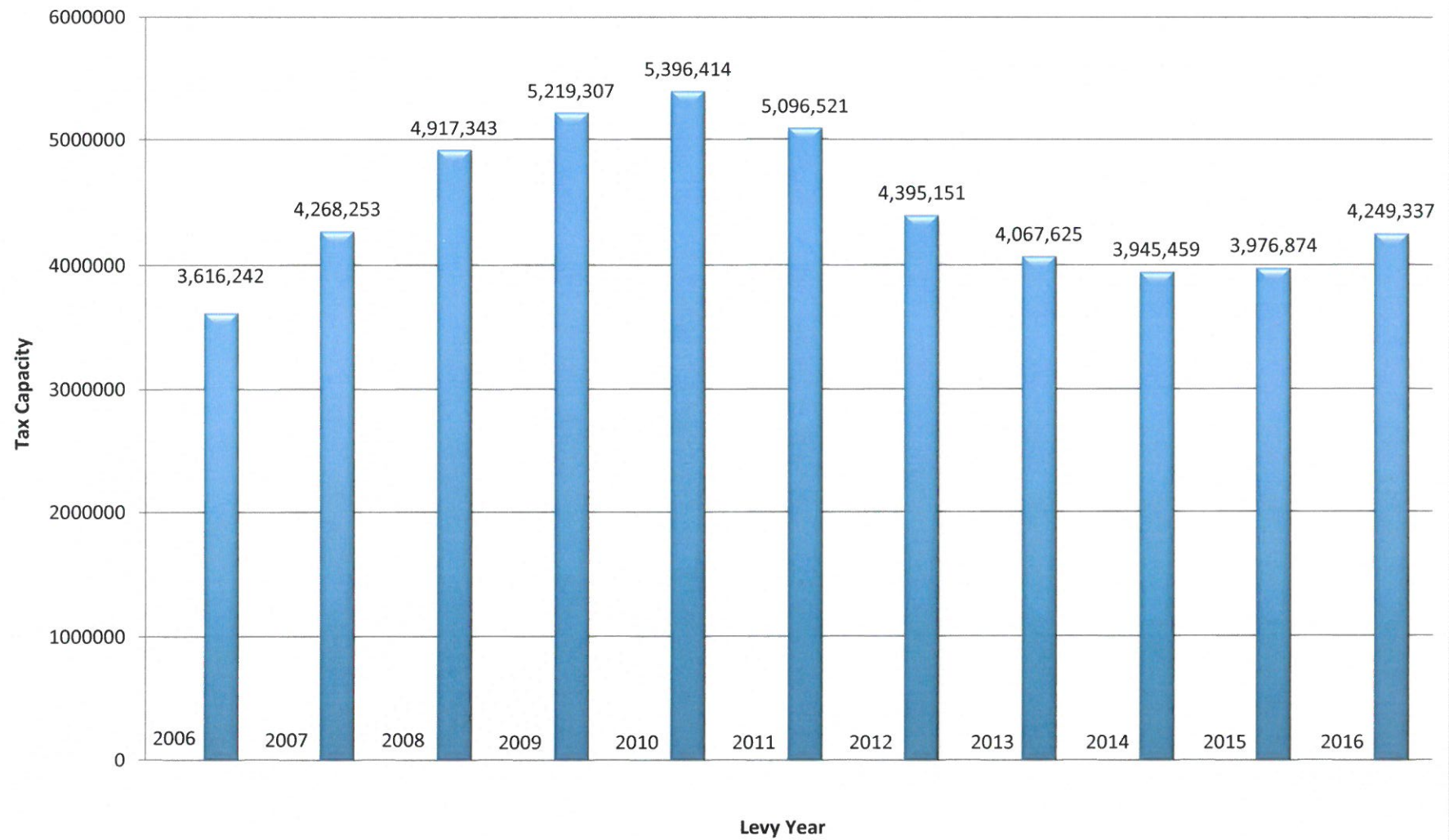
Examples of Residential Homestead Tax Capacity Revised as a Result of Market Value Exclusion

ESTIMATED VALUE	ADJUSTED TAXABLE MARKET VALUE	TAX CAPACITY
\$76,000	\$45,600	\$456
100,000	71,760	718
150,000	126,260	1,263
200,000	180,760	1,803
250,000	235,260	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 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	\$374,458,800 (Homestead Exclusion)
Tax Capacity	\$3,945,459
Tax Levy	\$1,753,080 - Increase of \$34,000 from 2013
Tax Rate	44.389%
1% of rate equals	\$39,455

For Taxes Payable 2015:

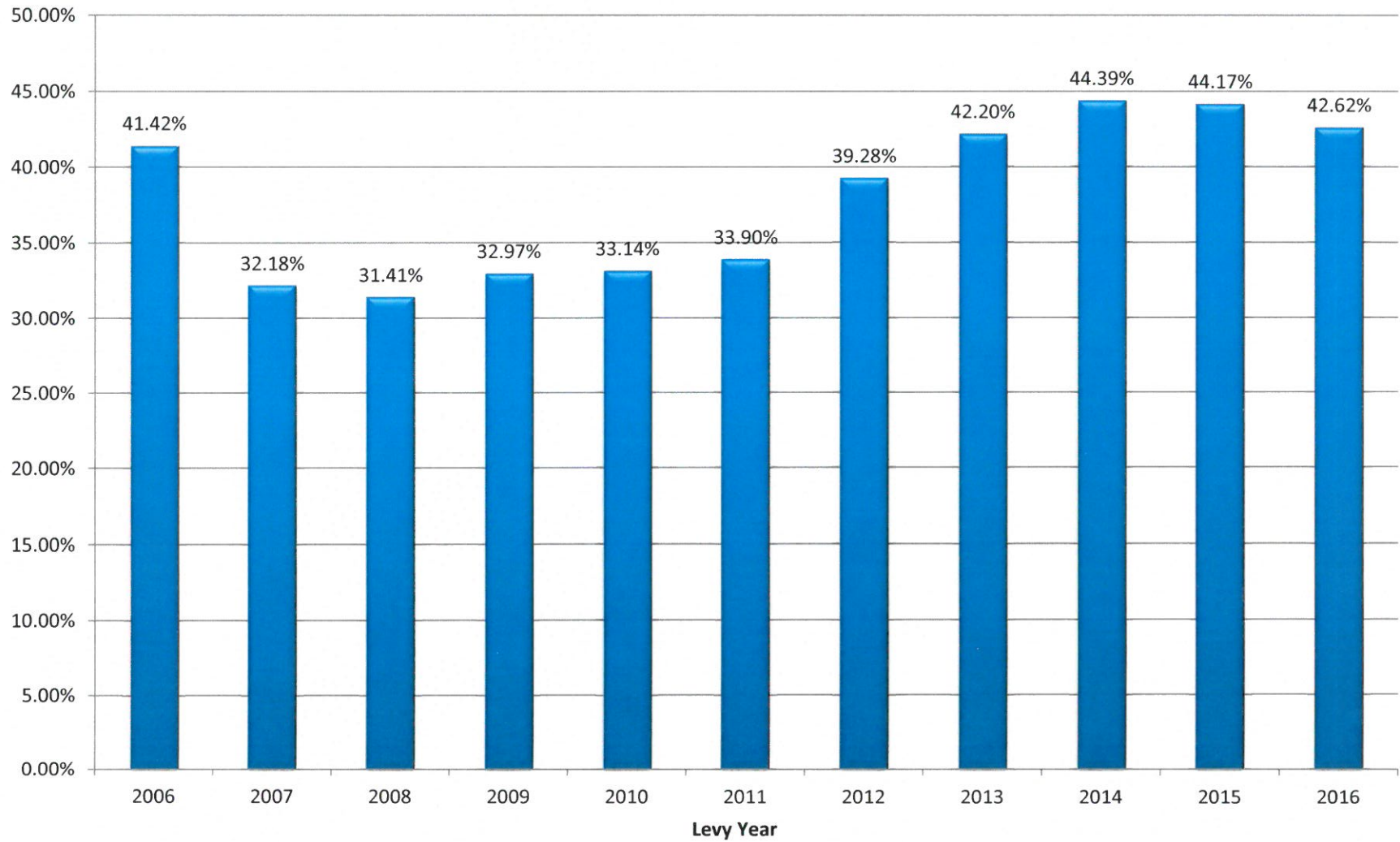
Market Value	\$397,175,700
Taxable Market Value	\$377,522,600 (Homestead Exclusion)
Tax Capacity	\$3,976,053
Tax Levy	\$1,758,080 – Increase of \$5,000 from 2014
Tax Rate	44.175%
1% of rate equals	\$39,761

For Taxes Payable 2016:

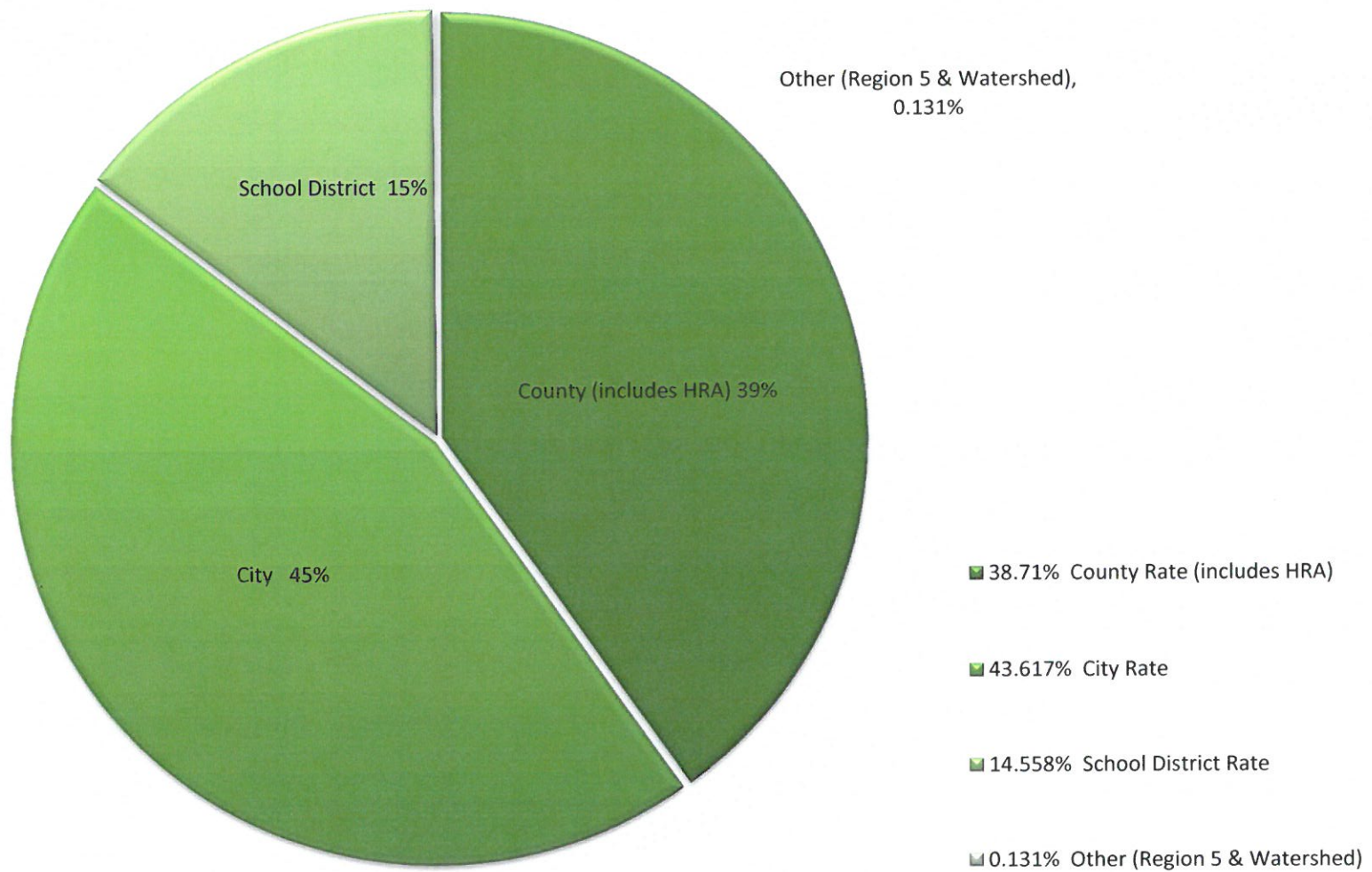
Market Value	\$419,402,600
Taxable Market Value	\$400,614,500 (Homestead Exclusion)
Tax Capacity	\$4,249,337
Tax Levy	\$1,798,063 – Increase of \$39,983 from 2015
Tax Rate	42.617%
1% of rate equals	\$42,493

The tax levy has seen some increases and one decrease over the past several years. With an increasing tax base, an increased levy, allows for a slight decrease in tax rates. We see a little over \$270,000 in tax capacity increase in value from taxes payable in 2015.

Tax Rate History



Percentage of Your 2016 Tax Dollars



Projected Tax Rates for Breezy Point 2016

Crow Wing County has established an estimated preliminary rate for taxes payable in 2016. The rate they have calculated is 42.617%.

There has been an increase in the tax capacity of the city from 2015 to 2016 amounting to \$272,463 in additional tax capacity.

The total tax capacity for 2015 was \$3,976,053. For 2016 the total tax capacity is estimated at \$4,249,337. The taxable value of the city has increased by 6.87%

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 42.617%, the tax rate has decreased from 2015 to 2016 by 3.66%.

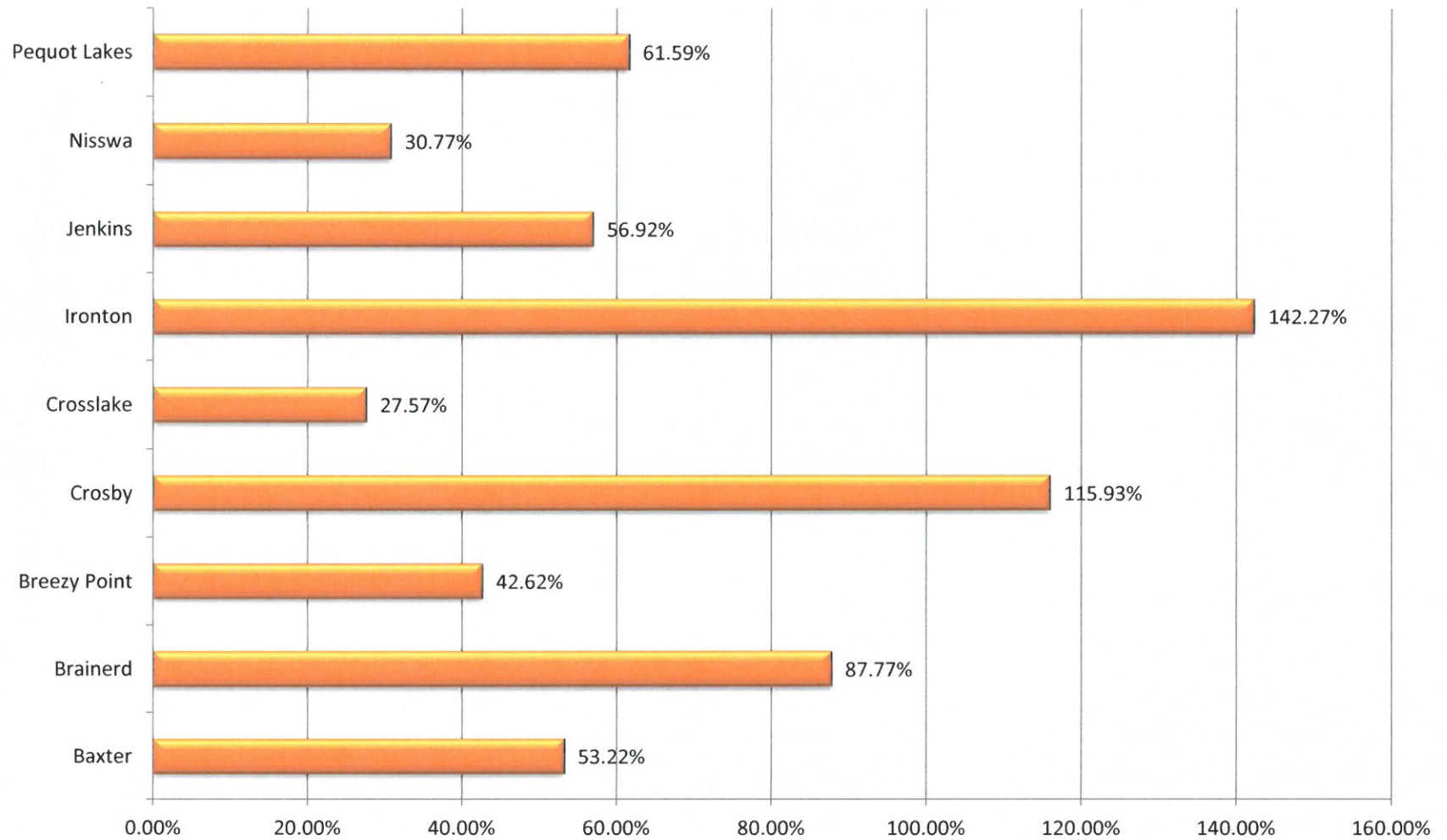
Examples for (City Only) Residential Homestead Properties:

ESTIMATED VALUE	TAX 2013	TAX 2014	TAX 2015	TAX 2016	CHANGE 2015-2016
\$76,000	\$193.43	\$202.41	\$201.40	\$194.33	-7.06
100,000	303.00	318.71	317.11	305.99	-11.12
150,000	532.99	560.63	557.82	538.25	-19.57
200,000	760.87	800.33	796.31	768.38	-27.93
250,000	992.97	1,044.47	1,039.23	1,002.78	-36.45

Examples for (City Only) Commercial Properties:

ESTIMATED VALUE	TAX 2013	TAX 2014	TAX 2015	TAX 2016	CHANGE 2015-2016
\$100,000	\$ 633.00	\$ 665.84	\$ 662.49	\$ 639.26	-23.23
500,000	3,903.50	4,105.98	4,085.36	3,942.07	-143.29
1,000,000	8,123.50	8,544.88	8,501.96	8,203.77	-298.19
1,500,000	12,343.50	12,983.78	12,918.56	12,465.47	-453.09
2,000,000	16,563.50	17,422.68	17,335.16	16,727.17	-607.99

2016 Proposed Tax Rate Comparison



City of Breezy Point
2016 Adopted Budget

2016 Adopted Budget

General Fund 100

Revenues - All Departments

00000	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
31010	Property Taxes	1,426,869	1,531,237	1,550,080	913,518	59%	1,594,063	
31900	P & I Delinquent Taxes	10,468	7,134	5,000	5,670	113%	5,000	
31920	Tax Forfeiture Land Sales	1,831	614	3,000	3,485	116%	3,000	
32100	Business Licenses & Permits	20,952	14,685	14,920	120	1%	14,920	
32170	Golf Cart Permits	1,832	2,082	2,000	2,726	136%	2,500	
32210	Zoning/Land Use	2,100	2,385	2,100	3,290	157%	2,500	
32240	Animal Licenses / Impound Fees	1,297	730	1,000	566	57%	800	
32300	Building Permits	62,998	60,189	58,000	61,777	107%	39,100	
33401	LGA / HACA / MVHC	150	134	0	31,029	0%	0	
33416	Police Training Reimb	2,392	1,931	2,400	2,632	110%	2,400	
33430	Police PERA Aids & Reimb	43,429	46,588	42,000	48,973	117%	48,000	
33600	Grants	2,203	0	1,000	0	0%	1,000	
33900	Recycling	14,000	14,000	12,000	12,000	100%	15,600	
34100	Reimburse For Services	644	59	100	479	479%	2,100	PW/Cem Labor
34101	Hall Rental	3,593	5,388	3,500	3,988	114%	3,500	
34201	Police Reimbursements	708	4,572	500	3,761	752%	1,000	
34202	Pelican Police Contract	64,497	44,500	45,500	23,000	51%	47,500	
Page Sub-Total		1,659,963	1,736,227	1,743,100	1,117,014	64%	1,782,983	

General Fund 100

2016 Adopted Budget

Revenues - All Departments (Con't)

00000	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
34203	E911 Addressing	675	900	300	1,050	350%	750	
34206	Police S&S/NightCap Reimbursements	5,446	3,025	3,000	2,954	98%	6,000	
34300	Highways and Streets	3,061	726	200	302	151%	300	
34302	Culverts	170	440	100	340	340%	200	
34400	Election Filing Fees	0	6	0	0	0%	30	
35100	Fines	13,711	9,176	10,000	11,140	111%	13,500	
35104	Administrative Fines	250	337	100	63	63%	100	
36000	Special Assessments	5,576	29,881	2,000	9,408	470%	7,300	
36001	2005 Improvement Assessments			82,158	70,836	86%	80,000	
36002	2008 Improvement Assessments			27,700	17,410	63%	27,300	
36103	Assessment Search Fees	560	630	400	415	104%	400	
36200	Miscellaneous & Mailbox Supports	681	407	200	1,299	650%	1,000	
36210	Interest Income	8,931	8,967	11,000	9,339	85%	11,000	
36212	Dividends Income	312	419	600	419	70%	600	
36213	Investments Gains/Losses	-6,585	-1,971	0	0	0%	0	
36220	Lease Payments Received	3,567	2,400	2,400	2,000	83%	2,400	
36230	Contributions	261	104	200	790	395%	300	
36232	Refunds Received	3,040	7	200	1,966	983%	200	
39203	Transfer From Other Fund	6,476	294,732	94,000	0	0%	80,400	20K from 401 to PD Cap / 8400 from 600 for PW SkidSteer / 52k from 401 Rd Improv
Fund 100	Total Revenue	1,706,095	2,086,412	1,977,658	1,246,745	63%	2,014,763	

General Fund 100

2016 Adopted Budget

Expenditures - City Council

41100	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
100	Compensation	9,450	9,600	15,600	11,700	75%	15,600	
121	PERA 5%	173	180	120	225	188%	200	
122	FICA & Medicare 7.65%	723	734	1,194	895	75%	1,200	
150	Worker's Compensation Insurance	50	70	100	51	51%	100	
300	Professional Services	0	12	500	177	35%	500	
351	Legal Notices & Publications	211	424	600	262	44%	600	
433	Dues & Subscriptions	2,626	2,719	2,474	249	10%	2,600	
437	Training & Education	0	0	1,000	45	5%	1,000	
Fund 100	City Council - Total Expenditures	13,233	13,740	21,588	13,604	63%	21,800	

General Fund 100

2016 Adopted Budget

Expenditures - Administration

41300	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
100	Compensation	141,941	151,515	155,675	124,902	80%	162,740	
102	Overtime	0	56	500	0	0%	500	
121	PERA 7.5%	10,291	10,989	11,715	9,368	80%	12,245	
122	FICA & Medicare 7.65%	8,827	9,471	11,948	7,371	62%	12,490	
130	Life Insurance	576	576	576	480	83%	576	
131	Paid Health & Dental Insurance	28,792	31,351	34,486	34,357	100%	44,215	
150	Worker's Compensation Insurance	1,018	1,476	1,500	1,283	86%	1,500	
200	General Operating	3,167	3,175	3,500	3,014	86%	3,500	
208	Training & Education	2,165	2,597	4,000	884	22%	4,000	
220	Repair / Maint Supplies	0	0	1,200	0	0%	1,000	
256	Elections	0	2,250	0	0	0%	3,000	
321	Telephone	2,492	2,405	2,000	1,942	97%	2,200	
331	Travel Expenses	0	0	500	0	0%	500	
433	Dues & Subscriptions	100	205	1,000	533	53%	1,000	
590	Capital Outlay	534	1,618	3,000	0	0%	3,000	
721	EOY Fund Bal Transfer	3,966	104,484					
Fund 100	Administration - Total Expenditures	203,869	322,168	231,600	184,134	80%	252,466	

General Fund 100

Expenditures - City Attorney

41610	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
304	Legal Services	4,778	27	10,000	2,454	25%	10,000	
Fund 100	City Attorney - Total Expenditures	4,778	27	10,000	2,454	25%	10,000	

General Fund 100

2016 Adopted Budget

Expenditures - Other General Govt

41900	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
160	Liability Insurance	26,866	31,566	32,000	31,920	100%	33,000	
301	Auditing & Accounting	4,405	4,505	6,170	4,855	79%	6,500	
303	Engineering (General)	500	0	10,000	8,037	80%	10,000	
304	Legal/Prosecution Fees	6,269	1,287	5,000	4,996	100%	6,750	
306	Animal Control	4,807	6,180	7,200	4,486	62%	7,200	
308	IT / Support	3,905	3,965	4,000	3,542	89%	4,000	
310	Fire Service (Pequot & Ideal Contracts)	79,152	74,335	79,000	76,028	96%	84,000	
313	Benefits Administration	1,379	2,992	2,200	710	32%	1,500	
319	Other - Reserves	0	0	43,835	11,869	27%	37,500	
324	Recycling	13,823	14,226	12,000	9,000	75%	15,600	
329	Communications (Website)	0	899	2,000	0	0%	2,000	
362	Property Insurance	10,309	10,677	11,000	10,718	97%	11,500	
381	Combined Utilities	4,836	4,231	7,000	3,753	54%	5,500	
400	Office Equipment	5,849	5,613	7,000	4,905	70%	6,000	
401	Building Maintenance	4,575	4,129	3,500	3,920	112%	3,500	
402	Grounds Maintenance	2,324	1,750	4,000	1,940	49%	3,000	
510	Land Acquisition	75	384	12,000	233	2%	12,000	
533	Road Improvements	10,786	149,514	261,500	34,763	13%	284,450	
720	Transfer to Other Fund	257,301	37,651	10,000	0	0%	10,000	Emp Liab
721	EOY Fund Bal Transfers	36,385	0					
810	Refunds / Reimbursements	1,877	0	100	95	95%	100	
Fund 100	Other General Government - Total Expenditures	475,423	353,904	519,505	215,770	42%	544,100	

General Fund 100

2016 Adopted Budget

Expenditures - Planning & Zoning

41910	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
100	Compensations	28,713	26,975	30,000	12,513	42%	30,000	
104	Commission Wages	1,800	1,480	2,500	1,440	58%	2,500	
121	PERA 7.25%	0	0	N/A	N/A	0%	0	
122	FICA & Medicare 7.65%	138	113	192	110	57%	192	
200	General Operating	1,091	782	900	671	75%	900	
208	Training & Education	0	0	500	0	0%	300	
258	Mapping	1,659	1,579	1,000	0	0%	1,500	
302	E-911 / Permit Expenses	150	225	200	200	100%	250	
304	Legal Services	2,154	135	2,500	0	0%	2,000	
309	Building Inspector	27,033	31,238	37,400	30,683	82%	28,500	
331	Travel Expenses	0	0	100	29	29%	300	
351	Legal Notices	368	178	700	128	18%	600	
810	Refunds	0	0	100	4	4%	100	
Fund 100	Planning & Zoning - Total Expenditures	63,106	62,706	76,092	45,778	60%	67,142	

Public Safety
2016 Capital Expenditures

New 2016 Ford SUV	\$ 30,000
Installation and Cage	\$ 4,300
Misc. Equipment	\$ 2,450
Radar	<u>\$ 2,500</u>
Squad Total	\$ 39,250
(5) WatchGuard Squad Cameras	\$ 26,650
W/Install	
Taser	<u>\$ 1,300</u>
Gear Total	\$ 27,950
Expense Total	\$ 67,200
From Revolving Capital	<u>- 20,000</u>
Net Total	\$ 47,200

General Fund 100

2016 Adopted Budget

Expenditures - Public Safety

42100	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
100	Compensation	309,973	338,633	334,749	276,418	83%	347,950	
102	Overtime	7,121	4,398	10,700	6,678	62%	10,700	
103	Admin / Office Wages	31,058	32,857	33,252	27,048	81%	35,110	
105	TZD Wages	5,424	1,496	3,000	5,601	187%	6,000	
107	P/T Officer Wages	2,627	5,134	5,000	3,079	62%	5,500	
121	PERA	48,884	50,110	58,832	49,028	83%	61,150	
122	FICA & Medicare	6,764	7,388	7,936	5,999	76%	8,400	
130	Life Insurance	1,344	1,120	1,344	1,120	83%	1,344	
131	Paid Health & Dental Insurance	78,025	84,617	94,134	58,800	62%	68,720	
150	Worker's Compensation Insurance	9,280	10,340	11,000	9,875	90%	14,600	
200	General Operating	5,743	5,676	7,000	4,117	59%	7,000	
208	Training & Education	8,393	5,747	7,000	5,766	82%	7,000	
212	Motor Fuels	22,283	20,187	23,000	11,195	49%	19,000	
220	Repair / Maint	14,893	9,011	10,000	7,213	72%	10,000	
300	Professional Services	5,660	4,839	7,000	5,668	81%	7,000	
304	Legal Services	1,760	19,271	2,500	0	0%	1,000	
308	IT / Support	4,078	4,946	5,000	2,692	54%	5,000	
321	Telephone	7,624	8,815	8,000	6,259	78%	9,000	
363	Automotive Insurance	2,626	2,637	2,700	3,006	111%	3,100	
381	Combined Utilities	9,553	11,153	14,000	9,227	66%	12,500	
400	Office Equipment	3,411	3,206	200	0	0%	500	
401	Building Maintenance	8,041	7,383	5,000	5,796	116%	6,000	
402	Grounds Maintenance	N/A	N/A	3,000	1,067	N/A	3,000	
417	Uniforms	5,071	4,383	6,600	3,387	51%	6,600	
590	Capital Outlay	42,956	53,098	50,000	53,661	107%	67,200	
Fund 100	Public Safety - Total Expenditures	642,592	696,443	710,947	562,700	79%	723,374	

Public Works
2016 Capital Expenses

Skid Steer	\$ 55,000
Half of Trailer Modifications For Skid Steer <i>(total cost split 50/50 with sewer)</i>	<u>\$ 1,000</u>
Skid Steer Sub-Total	\$ 56,000
Less the following from Sewer Department (Transfer-In):	
15% of Skid Steer	-\$ 8,400
Less Trade Value of Old Skid Steer	<u>-\$ 16,000</u>
Net Cost of Skid Steer & Trailer	\$ 31,600

General Fund 100

2016 Adopted Budget

Expenditures - Public Works

43000	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
100	Compensation	126,886	153,907	134,452	78,711	59%	107,820	
102	Overtime	2,182	1,867	3,000	938	31%	3,000	
121	PERA 7.5%	9,357	9,035	10,309	5,929	58%	8,315	
122	FICA & Medicare 7.65%	9,064	9,386	10,516	5,665	54%	8,480	
130	Life Insurance	576	528	576	384	67%	576	
131	Paid Health & Dental Insurance	31,740	32,794	50,246	28,375	56%	36,540	
150	Worker's Compensation Insurance	7,732	9,762	11,000	10,318	94%	11,500	
200	General Operating	572	1,604	2,000	1,474	74%	2,000	
208	Training & Education	419	554	1,000	675	68%	1,000	
212	Motor Fuels	20,133	20,758	22,000	9,036	41%	23,000	
220	Equipment - Repairs & Maint	12,127	11,893	13,500	10,396	77%	13,500	
222	Landscaping	318	0	1,000	20	2%	1,000	
223	Salt / Sand	6,467	7,946	8,000	170	2%	8,000	
224	Aggregate Materials	14,299	3,668	14,000	9,236	66%	15,000	
225	Blacktop Repair	14,345	13,690	12,000	3,231	27%	20,000	
226	Sign Materials	5,546	5,372	4,000	3,177	79%	2,000	
228	Equipment Rental	0	47	500	46	9%	500	
229	Culverts/MB Supports	343	739	1,500	660	44%	1,500	
240	Small Tools / Minor Equip	1,730	332	1,000	226	23%	1,000	
300	Professional Services	1,285	2,143	1,500	1,053	70%	1,500	
321	Telephone	2,135	1,777	2,100	1,283	61%	2,000	
331	Travel Expenses	481	528	800	299	37%	800	
363	Automotive Insurance	1,490	1,477	1,840	1,667	91%	1,750	
381	Combined Utilities	4,665	5,862	8,000	4,546	57%	6,100	
401	Building Maintenance	414	1,093	500	742	148%	1,000	
417	Uniforms	725	840	800	346	43%	1,000	
531	Dustcoating	19,856	22,589	22,000	20,110	91%	22,000	
533	Road Improvements	847	1,502	4,000	0	0%	3,000	
590	Capital Outlay	7,428	56,413	40,000	0	0%	31,600	
602	Long Term Debt Allowance	53,122	45,606	5,787	5,787	100%	0	
720	Transfer	0	7,880	0	0	0%	38,400	to PW 401
721	EOY Fund Bal Transfers	10,725	163,756	0	0	0%		
Fund 100	Public Works - Total Expenditures	367,009	595,347	387,926	204,500	53%	373,881	

Parks Capital Expenditures 2016

9-Hole Disc Golf Course Construction	\$ 7,000
Revolving Capital	<u>\$ 8,000</u> \$15,000

General Fund 100

2016 Adopted Budget

Expenditures - Parks & Recreation (Operating)

45100	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
210	General Operating	3,505	2,298	2,500	2,182	87%	2,500	
222	Landscaping	863	493	1,000	840	84%	2,500	
228	Equipment Rental	0	175	500	37	7%	500	
300	Professional Services	297	0	1,000	0	0%	500	
530	Beach Improvements	0	0	1,000	188	19%	1,000	
590	Capital Outlay	6,840	39,699	14,000	11,787	84%	7,000	
720	Transfer to Other						8,000	To 401-Parks
721	EOY Fund Bal Transfers	5,160	0		0			
Fund 100	Parks & Recreation - Total Expenditures	16,665	42,665	20,000	15,034	75%	22,000	

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

General Fund 100 Summary

Revenue & Expenditures		2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
Revenue	General Fund - Total Revenue	1,706,095	2,086,412	1,977,658	1,246,745	63%	2,014,763	
Expenditures								
City Council		13,233	13,740	21,588	13,604	63%	21,800	
Administration		203,869	322,168	231,600	184,134	80%	252,466	
City Attorney		4,778	27	10,000	2,454	25%	10,000	
Other General Government		475,423	353,904	519,505	215,770	42%	544,100	
Planning & Zoning		63,106	62,706	76,092	45,778	60%	67,142	
Public Safety		642,592	696,443	710,947	562,700	79%	723,374	
Public Works		367,009	595,347	387,926	204,500	53%	373,881	
Parks & Recreation (Operating)		16,665	42,665	20,000	15,034	75%	22,000	
	General Fund - Total Expenditures	1,786,675	2,087,000	1,977,658	1,243,974	63%	2,014,763	
	Difference	(80,580)	(587)	0	2,771		0	

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

EDA Fund 200

Revenues - All Departments

					10/31/15	
46500	Description	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Budget
36200	Misc Revenue	0	0	0	0	0
36210	Interest	88	90	100	68	100
36213	Investments Gains/Loses	-49	-14	0	0	0
Fund 200 Total Revenue		39	77	100	68	100

Expenditures

					10/31/15	
46500	Description	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Budget
200	General Operating	0	0	0	0	0
490	Donations	600	600	600	600	650
300	Professional Services	0	0	0	0	0
Fund 200 Total Expenditures		600	600	600	600	650

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

EDA Fund 200 Summary

Revenue & Expenditures		2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	2016 Budget
Revenue	EDA Fund - Total Revenue	39	77	100	68	100
Expenditures	EDA Fund - Total Expenditures	600	600	600	600	650
	Difference	(561)	(523)	(500)	(532)	(550)

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

Cemetery Special Revenue Fund 270

Revenues - All Departments

10/31/2015

00000	Description	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Budget	Notes
31010	Property Tax	9,854	8,022	8,000	4,727	8,000	
34000	Charge for Services	2,500	6,149	2,500	1,650	3,000	
34940	Lot Sales	5,528	6,664	3,840	6,738	5,500	
34942	Prepetual Care	1,550	1,618	960	2,185	1,500	
36200	Misc / Butterfly Event	13,120	12,607	2,200	4,381	2,200	
36210	Interest	610	974	800	912	1,000	
36213	Investments Gains / Loses	-382	-163	0	0	0	
Fund 270	Total Revenue	32,780	35,870	18,300	20,593	21,200	

Cemetery Special Revenue Fund 270

		10/31/2015					
Expenditures							
49010	Description	2013 Actual	2014 Actual	2015 Budget	2015 YTD	2016 Budget	Notes
200	General Operating	2,447	1,089	1,200	1,051	1,250	
222	Landscaping	5,485	2,488	500	1,487	2,000	
240	Small Tools/Minor Equip	3,076	0	300	0	300	
300	Professional Services	5,175	5,800	6,800	4,842	8,800	2k PW Labor
381	Electric	780	517	1,100	594	1,100	
433	Dues & Subscriptions	60	60	150	60	150	
438	Butterfly Event	1,528	2,323	2,200	1,860	2,200	
439	Markers	0	0	0	1,820	1,000	Columbarium Markers
534	Site Improvements	0	11,250	1,400	0	4,300	
810	Refunds / Reimbursements	0	0	100	0	100	
Fund 270		Total Expenditures	18,551	23,528	13,750	11,714	21,200

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

Cemetery Special Revenue Fund 270

		2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	2016 Budget
Revenue & Expenditures						
Revenue	Cem Spec Rev Fund - Total Revenue	32,780	35,870	18,300	20,593	21,200
Expenditures	Cem Spec Rev Fund - Total Expenditures	18,551	23,528	13,750	11,714	21,200
	Difference	14,229	12,342	4,550	8,879	0

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

Debt Service Fund 300

Revenues - All Departments 00000		Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	2016 Budget
		Assessment Income					
36105		2008 GO Rd Imp Bond	35,135	26,217	0	0	Goes to Gen Fund
36107		2005 GO Rd/Sew Bond	97,506	96,285	0	0	Goes to Gen Fund
36108		2007 GO Rd/Sew Bond (RE: 2012)	92,299	74,972	80,528	44,818	80,000
		Ad Valorem Taxes					
36110		2008 GO Rd Imp Bond	16,108	14,103	0	0	0
36111		2004 GO PSB Bond (RE: 2012)	131,202	120,206	115,000	101	Combined Below
36117		2005 GO Rd/Sew Bond	36	8	0	0	0
36118		2007 GO Rd/Sew Bond (RE: 2012)	120,748	69,012	85,000	73	Combined Below
		2012 GO Crossover Bond				117,593	196,000
		Other					
36210		Interest	11,945	4,108	3,500	3,918	4,500
36213		Investments Gains/Loses	-2,996	2,496			
39200		Transfer In (from Sewer Fund)	28,699	251,578	0	0	0
39310		Bond Issuance/Other Financing	0	0	0	0	0
Fund 300		Total Revenue	530,684	658,988	284,028	166,503	280,500

Debt Service Fund 300

Expenditures

47000		Description	2013 Actual	2014Actual	2015 Budget	10/31/15 2015 YTD	2016 Budget
597		2005 GO Princ	70,000	705,000	0	0	N/A
609		2005 GO Interest	31,168	14,919	0	0	N/A
616		2004 PSB GO Princ (RE: 2012)	1,275,000	100,000	95,000	0	N/A
617		2004 PSB GO Interest (RE: 2012)	27,865	45,506	20,685	0	N/A
620		Fiscal Agent Fees	945	495	1,000	0	500
626		2007 GO Princ (RE: 2012)	125,000	1,285,000	135,000	0	N/A
627		2007 GO Interest (RE: 2012)	58,495	53,495	20,820	0	N/A
634		2008 GO Princ	30,000	325,000	0	0	N/A
635		2008 GO Interest	14,685	1,738	0	0	N/A
637		2012 GO Crossover Bond Interest			41,505	21,753	38,905
638		2012 GO Crossover Bond Princ			230,000	0	225,000
720		Transfer to Other		96,285		0	0
Fund 300		Total Expenditures	1,633,158	2,627,437	544,010	21,753	264,405

City of Breezy Point 2016 Adopted Budget Summary

2016 Adopted Budget

Debt Service Fund 300

Revenue & Expenditures		2013 Actual	2014Actual	2015 Budget	10/31/15 2015 YTD	2016 Budget
Revenue	Debt Service Fund - Total Revenue	530,684	658,988	284,028	166,503	280,500
Expenditures	Debt Service Fund - Total Expenditures	1,633,158	2,627,437	544,010	21,753	264,405
	Difference	(1,102,474)	(1,968,449)	(259,982)	144,750	16,095

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

Sewer Enterprise Fund 600

Revenues - All Departments 00000		Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget	Notes
36000	Assessments		56839	48,046	31,498	23,802	76%	30,000	
36200	Misc		19727	0	100	815	815%	100	
36210	Interest Income		9348	3,936	2,550	3,003	118%	3,300	
36213	Investments Gains/Loses		0	-429	0	0	0%	0	
36232	Refunds/Reimbursements		91	595	100	0	0%	100	
37210	Sewer Service		369426	369,004	371,000	314,038	85%	380,585	
37250	Connection Charges		300	300	300	375	125%	300	
	Transfer In		0	0	0	0			
Fund 600			Total Revenue	455,731	421,450	405,548	342,033	84%	414,385

Sewer Operations
2016 Capital Expenses

Replace Sewer Truck (box and lift)	\$ 68,000
Replace Control Panel Lift #5	\$ 15,000
50% of Skid Steer Trailer (Modification)	<u>\$ 1,000</u>
Sub-Total	\$ 84,000
15% of Public Works Skid Steer (transfer-Out)	<u>\$ 8,400</u>
Net Total	\$ 92,400

Sewer Enterprise Fund 600
Expenditures
2016 Adopted Budget

43250	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget	2016 Budget	Notes
100	Full-Time Employee Wages	82,062	106,739	71,344	68,805	96%	97,650	
102	Full-Time Employee Overtime	904	415	1,000	0	0%	1,000	
103	Admin/Office Wages	18,942	20,411	20,855	16,822	81%	22,060	
106	Seasonal Wages	0	0	0	0	0%	0	
121	PERA 7.5%	7,388	7,659	6,999	6,422	92%	9,060	
122	FICA/Medicare	7,146	7,744	7,130	5,971	84%	9,240	
130	Life Insurance	368	368	384	320	83%	384	
131	Paid Health/Dental	22,735	29,732	38,831	22,207	57%	30,040	
150	Worker's Comp	2,775	2,252	3,000	3,510	117%	5,554	
160	Liability Insurance	2,756	3,362	3,500	3,461	99%	3,600	
200	General Operating	13,555	19,006	13,600	9,928	73%	13,000	
208	Training and Education	1,958	961	3,000	486	16%	3,000	
212	Motor Fuels	5,029	5,499	5,000	3,147	63%	5,500	
220	Repair/Maint Supplies	16,859	7,861	10,500	5,957	57%	10,500	
300	Professional Services	1,069	5,691	1,500	688	46%	1,500	
301	Auditing and Accounting	1,625	1,690	1,725	1,591	92%	2,000	
303	Engineering Fees	0	0	1,500	0	0%	1,500	
304	Legal Services	218	0	1,500	0	0%	1,500	
316	Spraying	960	231	1,000	595	60%	500	
321	Telephone	3,236	4,202	3,900	1,782	46%	3,900	
326	Permits & Lab Testing	4,155	2,664	4,000	2,520	63%	4,000	
331	Travel Expenses	543	462	500	269	54%	500	
332	Gopher One Locates	445	448	500	381	76%	550	
362	Property Insurance	2,112	2,187	2,300	2,195	95%	2,300	
363	Automotive Insurance	1,022	947	1,100	908	83%	1,100	
381	Combined Utilities (Gas & Electric)	24,498	27,328	28,000	23,303	83%	28,500	
386	Credit Card Proc Fees	N/A	N/A	N/A	979	0%	1,300	
417	Uniforms	332	435	750	564	75%	750	
432	Bad/Delinquent Payment	0	5	100	0	0%	100	
433	Dues and Subscriptions	616	404	500	385	77%	500	
590	Capital Outlay	11,570	66,588	25,000	11,590	46%	84,000	
720	Transfer to Other	863,660	150,468	145,000	0	0%	69,297	60,897 to 6002 & 8400 to PW for Skidder
721	EOY Fund Bal Transfers	135,000	0		78,706			
Fund 600	Total Expenditures	1,233,538	475,759	404,018	273,490	68%	414,385	

City of Breezy Point
2016 Adopted Budget
Summary

2016 Adopted Budget

Sewer Enterprise Fund 600

Revenue & Expenditures		2013 Actual	2014 Actual	2015 Budget	10/31/2015 2015 YTD	% of Budget	2016 Budget
Revenue	- Total Revenue	455,731	421,450	405,548	342,033	84%	414,385
Expenditures	- Total Expenditures	1,233,538	475,759	404,018	273,490	68%	414,385
	Difference	(777,807)	-54,309	1,530	68,544		(0)

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

Sewer Capital Projects Fund 602

Revenues - All Departments

41950	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget
36000	Special Assessments		8,136				
00000-36000	Whitebirch7/CreekCir Proj Assessments	N/A	0	28,340	17,985	N/A	30,000
36201	Sold Property Revenue		24,226				
36210	Interest	32,455	39,422	30,000	31,866	98%	37,500
36213	Investments Gains/Loses	-25,109	-5,962	0	0	0%	0
34407	SAC/Connections	16,250	22,750	13,000	19,500	86%	16,250
39200	Transfer In	584,606	150,468	145,000	0	0%	60,297
39203	Transfer In from Other	385,355	0		78,706		
Fund 602	Total Revenue	993,557	239,039	216,340	148,057	15%	144,047

From 600

Expenditures (Improvement Projects)

41950	Description	2013 Actual	2014 Actual	2015 Budget	10/31/15 2015 YTD	% of Budget Used	2016 Budget
200	General Operating						
43500-591	Construction Costs		233,990	N/A			N/A
43500-592	Engineering Costs		22,043	N/A			N/A
43500-594	Admin Costs		298	N/A			N/A
43500-595	Land Acquisition/Easements		20,118	N/A			N/A
43500-596	Transfer Out		20,142	N/A			N/A
720	Transfer To Other Fund		415,334				N/A
Fund 602	Total Expenditures	0	711,926	0	0	0%	0

**City of Breezy Point
2016 Adopted Budget**

2016 Adopted Budget

Sewer Capital Projects Fund 602 Summary

Revenue & Expenditures	2013 Actual	2014 Actual	2015 Budget	10/31/2015 2015 YTD	% of Budget Used	2016 Budget
Revenue						
- Total Revenue	993,557	239,039	216,340	148,057	15%	144,047
Expenditures						
- Total Expenditures	0	711,926	0	0	0	0
Difference	993,557	(472,887)	216,340	148,057		144,047

RESOLUTION 15-24
A RESOLUTION SETTING THE FINAL LEVY AND BUDGET
FOR 2016 FOR THE CITY OF BREEZY POINT

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

WHEREAS, a draft unbalanced budget was presented to the Finance Committee for comment and feedback at their July 22nd meeting. A revised balanced budget was presented to the Finance Committee on August 4th for review. The committee recommended the draft budget and levy request to the city council for setting of the preliminary levy; and

WHEREAS, with the preliminary budget a total preliminary levy was set with an increase in the overall levy of \$39,983; and

WHEREAS, staff and the Finance Committee continued to work on the budget with changes adjusting line items and amounts. The Finance Committee made a final recommendation at their November 24th meeting to the city council which included the proposed increase in levy.

NOW THEREFORE BE IT RESOLVED that the following amounts represent the final levy set by the City of Breezy Point for 2016.

General Fund Levy	\$1,594,063
Cemetery Fund Levy	\$ 8,000
2012 Refunding Bond	<u>\$ 196,000</u>
Total	\$1,798,063

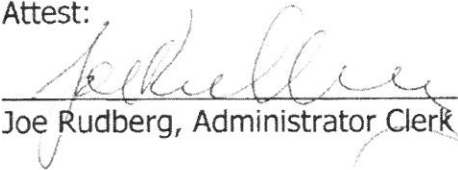
BE IT FURTHER RESOLVED that the budget for 2016 is hereby approved.

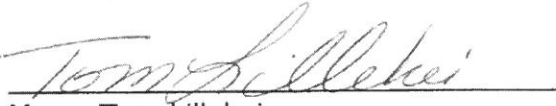
Tom Lillehei Yes
Diane Williams Yes
Michael Moroni Yes

Gary Bakken Yes
Otto Schmid Yes

Adopted this 7th day of December 2015.

Attest:


Joe Rudberg, Administrator Clerk


Mayor Tom Lillehei