CITY COUNCIL REGULAR MEETING

Monday, June 01, 2026 at 6:30 PM

City Hall 8319 Co. Rd. 11 Breezy Point, MN 56472

(218) 562-4441 | Office Hours 8:00 a.m. - 4:00 p.m. | cityadmin@cityofbreezypointmn.us

AGENDA

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. SPECIAL PRESENTATIONS

A. Dan Sathre Life Saving Award

B. 2025 Audit Presentation-*Mary Reedy, CLA*

C. Master Parks Plan Presentation- *Jillian Reiner, Widseth*

5. OPEN FORUM

The City Council invites residents to share new ideas or concerns related to city business not already on the agenda; however, individual question and remarks are limited to three (3) minutes per speaker. No City Council action will be taken, although the Council may refer issues to staff for follow up or for consideration at a future meeting. The Mayor may use discretion if speakers are repeating views already expressed or ask for a spokesperson for groups of individuals with similar views. Speakers should state their name and home address at the podium before speaking.

6. CONSENT AGENDA

A. Approve City Council Meeting Minutes from April 30, 2026

B. Approve Claims Totaling: $221,109.18, Checks: 141122-141196 and eCheck 4113-4129

C. Approve Computer Purchases for Police Department

D. Accept Resignation of Police Officer Jay Lorch effective June 5, 2026

E. Approve Domestic Abuse Response and Arrest Policy

F. Accept Wastewater Rate Study

G. Approve Tractor Trade and Purchase

H. Accept Bid for Park Paving from Anderson Brothers Construction

I. Accept 2025 Financial Audit

J. Appointing Election Judges for 2026 Elections

K. Res. No. 29-2026 Approve Park Dedication Fees for Lovejoy Subdivision

L. Res. No. 30-2026 Amending 2026 Budget to Establish Fund 406

M. Approve Final Pay App for 2025 CR-11 Sanitary Sewer Extension

7. BUSINESS ITEMS

A. Res. No. 31-26 Providing for the Issuance and Sale of General Obligation Street Reconstruction Bonds and Approving Presale Report

B. Initial Review of Tax Assistance Pre Application from Whitebirch

C. Council and Commissioner Pay

D. Approve Submitted Plans for Sewer Metering Project and Authorize Soliciation of Quotes

8. DEPARTMENTAL UPDATES & COUNCIL REPORTS

A. Streets Committee Update- *Joe Zierden*

B. **Reminder:** Joint Planning and City Council Meeting Schedule for June 9th at 5:00

C. Cash and Investments Report- *Informational*

9. ADJOURN

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	Meeting Date:	Item Name:
Brian Sandell, Chief of Police	*June 1, 2026*	***Lifesaving Award***

BACKGROUND/DISCUSSION

On 4/12/26 at 12:12 AM, Paramedic Officer Dan Sathre was leaving Brainerd after a domestic violence transport. A CPR in progress call was given to officers near Officer Sathre's location. Officer Sathre responded to the call and arrived on scene at the same time as North Memorial Ambulance. A deputy had been performing CPR, and two shocks were given with an AED.

Officer Sathre began chest compressions until a third shock was allowed. After the third shock, the patient was revived and Officer Sathre assisted North Ambulance personnel with patient stabilization prior to transport.

FINANCIAL IMPACT

STAFF RECOMMENDATION

Present Officer Sathre with a Life Saving Award.

COUNCIL ACTION REQUESTED

SUPPORTING DOCUMENTS

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	***Meeting Date:***	***Item Name:***
Allie Polsfuss, City Administrator *Joe Zierden, Public Works Director*	*6/1/2026*	***Parks Master Plan***

OVERVIEW

As part of the 2025 Parks and Recreation budget, a Master Parks Plan was included for development. A Request for Proposals (RFP) was distributed, and Widseth was selected as the firm to complete the Master Parks Plan.

Throughout late 2025 and early 2026, the Committee, City staff, and Widseth met on multiple occasions to review proposed elements, concept alternatives, and overall feasibility. Staff also coordinated with the Public Works Department to review and provide input regarding maintenance requirements associated with various park features.

Jillian from Widseth will be present to review the Master Parks Plan, which can also be found in the attached materials.

NEXT STEPS

Tonight, staff is seeking feedback from the Council. The intent of the Master Parks Plan is to establish a comprehensive vision for the City's parks system over the next 5–15 years. The official plan also allows the Committee to have more success in seeking grant opportunities. Implementation of the plan will largely be driven by available funding through the City budget and future grant opportunities.

The Committee and staff anticipate implementing the plan in phases and providing opportunities for public input throughout those phases as project costs, details, and timelines are further refined. The goal for tonight is simply to present the Council with the final Master Parks Plan, after which staff will work with the Committee and Council to develop a strategy for phased implementation.

STAFF RECOMMENDATION

Staff and Committee members recommend that the Council review the proposed Master Parks Plan and provide feedback regarding the overall vision, priorities, and proposed improvements. Following Council discussion, staff will continue working with the Committee to develop implementation priorities, funding strategies, and phased project recommendations for future consideration.

WEAVERS POINT RD

SQUIRREL DR

COUNTY RD. 11

N SPRUCE DR

N LAKEVIEW DR

PELICAN LAKE

NORTH DR

LEGEND

- FUTURE MULTI-USE TRAIL (BY CITY OF BREEZY POINT)
- FUTURE PARK BOUNDARY
- FUTURE TRAIL NETWORK (APPX. 1.5 MILES)
- CITY-OWNED LAND
- FUTURE CITY LAND ACQUISITION (24 ACRES)

BREEZY POINT PARK MASTERPLAN - OVERVIEW

BREEZY POINT, MINNESOTA

WIDSETH



PARK MASTER PLAN LEGEND

- PHASE 1
- PHASE 2
- FUTURE PHASE

- A PARK MAIN ENTRANCE
- B PARKING LOT
- C TRAILHEAD KIOSK
- D NATURE PLAYGROUND
- E WALKING TRAIL
- F PICKLE BALL COURTS (6)
- G SLEDDING HILL
- H PAVILION & RESTROOM
- I TRAILHEAD KIOSK
- J BASKETBALL COURT LOCATION (FUTURE PHASE)
- K PLAYGROUND & ADA UPDATES
- L RELOCATED PAVILION
- M PICNIC AREA
- N IMPROVED SIDEWALK CONNECTIONS
- O SOFT SURFACE TRAIL
- P ACCESS ROAD
- Q TREE BUFFER
- VEHICULAR TRAFFIC FLOW PATTERN

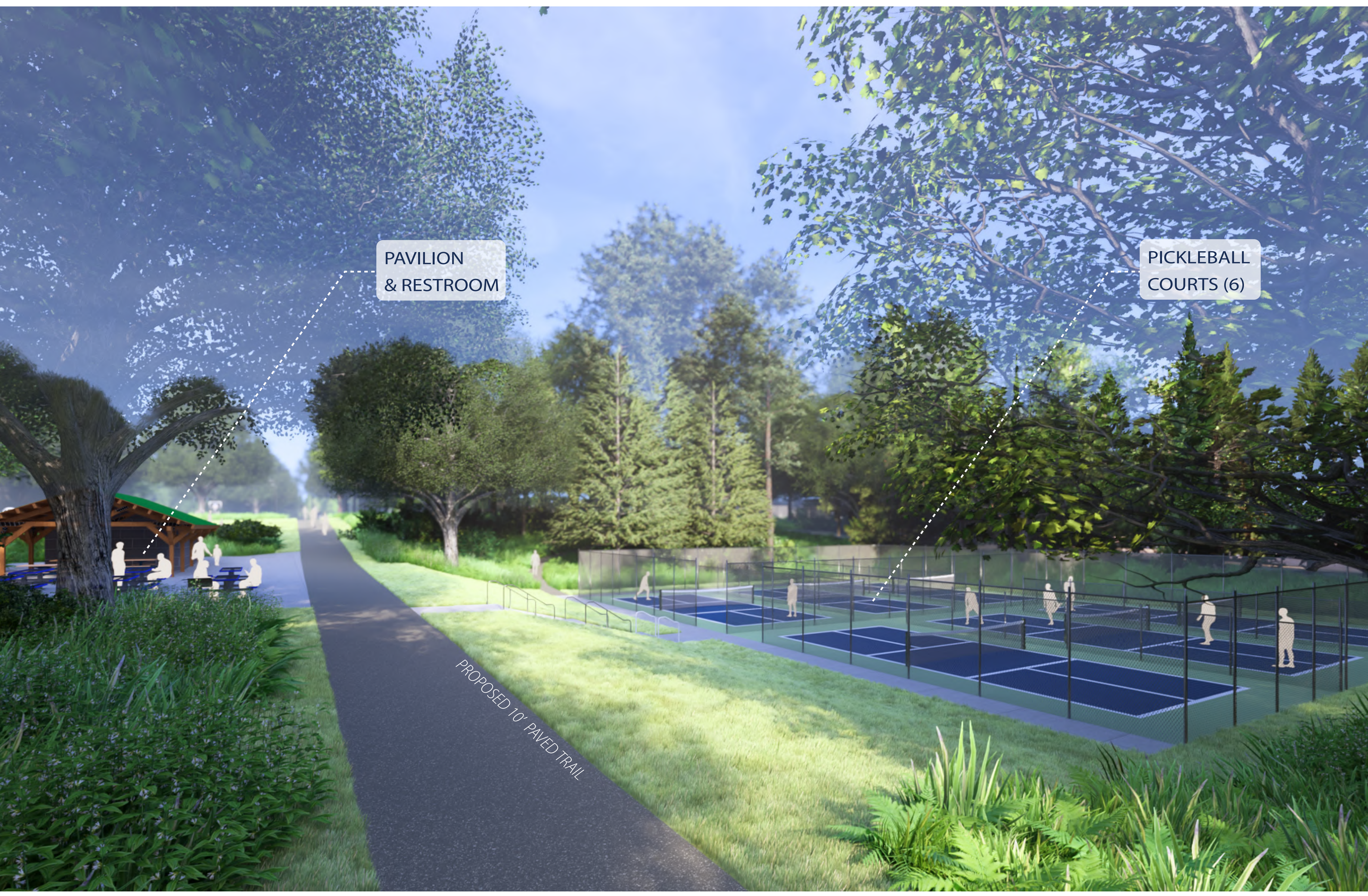
BREEZY POINT PARK MASTERPLAN - SITE PLAN

BREEZY POINT, MINNESOTA

WiDSETH



P1 BIRDS-EYE VIEW | FULL MASTERPLAN BUILD-OUT (PHASE 1, 2 & FUTURE PHASES)



P2 VIEW LOOKING SOUTH | FULL MASTERPLAN BUILD-OUT (PHASE 1, 2 & FUTURE PHASES)

BREEZY POINT PARK MASTERPLAN - PERSPECTIVES

BREEZY POINT, MINNESOTA

WiDSETH

PHASE 1

PHASE 2

FUTURE PHASES

COUNTY RD. 11

N SPRUCE DR

NORTH DR

CITY OWNED PROPERTY /
CURRENT PARK BOUNDARY

FUTURE MULTI-USE TRAIL
BY CITY OF BREEZY POINT

LEGEND

- PHASE 1 - MAIN ENTRANCE & PARKING LOT, NATURE PLAYGROUND, 10’ PAVED TRAIL, PICKLE BALL COURT, ADA ACCESSIBLE WALKWAYS
- PHASE 2 - PAVILION & RESTROOM, SLEDDING HILL, SECONDARY ENTRANCE & KIOSK
- FUTURE PHASES - ADA PLAYGROUND IMPROVEMENTS, RELOCATE BASKETBALL COURT, UPGRADES TO OVERFLOW BOAT PARKING, SOFT SURFACE TRAILS

BREEZY POINT PARK MASTERPLAN - PHASING PLAN

BREEZY POINT, MINNESOTA

WiDSETH

Breezy Point City Council
April 30, 2026, 6:30 pm
Special Meeting Minutes

Mayor Roggenkamp called the Special City Council meeting to order at 6:30 PM on Monday, April 30, 2026.

The Pledge of Allegiance was recited by all present.

Administrator Polsfuss conducted the roll call. Council members Rebecca Ball, Steve Jensen, Todd Roggenkamp, Michael Moroni (arrived at 6:40 p.m.), and Brad Scott were present. Staff present included Administrator Allie Polsfuss, Finance Director Janette Rust, Police Chief Brian Sandell, City Clerk Deb Runksmeier, Public Works Director Joe Zierden, and Nick Peterson with Widseth Engineering.

Open Forum

Mayor Roggenkamp opened the forum for public comments. No members of the public came forward to speak.

Consent Agenda

Mayor Roggenkamp read through all consent agenda items. No council members had comments or requested changes.

- Approve City Council Meeting Minutes From April 6, 2026
- Approve List of Claims Totaling $192,846.55; Checks 141054-141119 and eChecks 4107
- Authorize Seeking Donation for 2026 Night to Unite
- Resolution No. 19-2026 Approve Authorize Opening of a New Checking Account and Transfer of Funds
- Resolution No. 20-2026 Local Road Improvement Program Grant Agreement
- Resolution No. 21-2026 Local Road Improvement Funding Agreement with Crow Wing County
- Resolution No. 22-2026 Restricting Parking along Buschmann Road
- Approve Final Plat for Re-Subdivision

Motion: Council member Ball moved to approve the consent agenda. Council member Jensen seconded. Motion carried 4-0.

Public Hearings

2025 Edgewater Circle Project Reassessment Hearing

Administrator Polsfuss explained that the city council had directed staff to begin the reassessment process in January. The final step required holding a public hearing before

DRAFT

adopting the final assessment roll. 26 benefiting condo owners were confirmed with a special assessment of $384.62 per owner according to the city's policy.

Mayor Roggenkamp opened the public hearing at 6:35 p.m.

No public comments were received during three calls for input.

Mayor Roggenkamp closed the public hearing at 6:35 p.m.

2026 Street Improvement Project Assessment Hearing

City Engineer Nick Peterson from Widseth presented a comprehensive overview of the project history, which began in October with the feasibility report order, followed by design and bidding processes. The project covers three areas: Bluebird Lane, Piney Way, and Wren Drive. He explained the typical road sections, noting that Bluebird and Piney would involve pulverizing pavement and adding class 5 base with 2-6 inches of raised centerline for better drainage. Wren Drive would receive mill and overlay treatment.

Project costs came in lower than estimated after bidding. Bluebird Lane assessments decreased from $878 to $788, Piney Way from $720 to $589, and Wren Drive from $125 to $95 per year. The total project cost dropped from $590,000 to $496,000.

Mayor Roggenkamp opened the public hearing at 6:43 p.m.

During the Bluebird Lane comment period, Ne Narveson raised an administrative question about assessment listings for his real estate office properties. Rita Houle asked questions on behalf of Leon and Donna Luther about water accumulation and pumps, which Peterson explained were not specifically addressed in the design but could potentially be addressed in the field if simple enough. Houle also inquired about curb installation and timeshare lots designated for drainage, which Peterson confirmed would remain for drainage purposes.

No public comments were received for Piney Way during three calls for input.

For Wren Drive, Administrator Polsfuss read a letter from the Eagle's Nest Owners Association requesting exemption from assessment for property ID 101607741, citing that it's primarily a parking lot accessed from Robin Lane rather than Wren Drive, and that the city had requested the developer to berm the property on the Wren Drive side. Staff recommended rescinding the assessment after review.

Mayor Roggenkamp closed the public hearing at 6:55 p.m.

Council member Moroni raised questions about the city's assessment policy regarding corner lots, noting that properties abutting two roads typically receive 100% assessment on their primary access road and 50% on secondary roads. The discussion revealed that the property's main access is Robin Lane, making Wren Drive the secondary road, which would normally warrant a 50% assessment rather than the proposed 100%. After discussion, the council indicated preference for a 50% assessment to align with policy, with the city absorbing the difference.

Ordinance 02-2026 Amending 2026 Fee Schedule To Include Administrative Citation Fines

Administrator Polsfuss explained that public hearings are required when establishing new fees. The amendment includes administrative citation fines that were adopted by resolution in

2009 but need to be included in the fee schedule ordinance for enforceability per legal counsel advice. It also includes a $500 cannabis registration fee that was established in the cannabis ordinance but never added to the fee schedule.

Mayor Roggenkamp opened the public hearing at 7:05 p.m.

No public comments were received.Mayor Roggenkamp closed the public hearing at 7:05 p.m.

Resolution No. 23-2026 Adopt 2025 Edgewater Circle Project Assessment Roll

Administrator Polsfuss noted this was the adoption following the public hearing.

Motion: Council member Ball moved to adopt the assessment roll. Council member Jensen seconded. Motion carried 5-0.

Resolutions No. 24-2026 Accepting Bid For 2026 Street Improvement

Engineer Peterson explained that four bids were received on April 2nd, with Ideal Construction as the apparent low bidder at $354,000, significantly under the engineer's estimate of $433,000. He recommended awarding the project to Ideal Construction.

Motion: Council member Ball moved to approve the resolution. Council member Moroney seconded. Motion carried 5-0.

Resolution No. 25-2026 Adopting Assessment Rolls For 2026 Street Improvement Project

Engineer Peterson and Administrator Polsfuss stated they would resolve the administrative issue with Mr. Narveson. The council proceeded with adoption including the previously discussed change to reduce the Eagles Nest property assessment from 100% to 50% on Wren Drive, with the city absorbing the difference.

Motion: Council member Jensen moved to adopt the assessment rolls as changed. Council member Moroney seconded. Motion carried 5-0.

Ordinance 02-2026 Amending 2026 Fee Schedule And Resolution No. 26-2026 Publish By Title And Summary

Administrator Polsfuss noted this followed the public hearing and included a resolution to publish by title and summary to reduce publication costs, requiring a 4/5 vote.

Motion: Council member Moroni moved to approve both items. Council member Scott seconded. Motion carried 5-0.

DRAFT

Resolution No. 27-2026 Approve Plans And Specifications And Ordering Advertisement For Bids For The 2026 Buschmann Road Project

Administrator Polsfuss explained that due to state aid plan review requirements and timing, staff recommended approving the resolution contingent upon state approval to avoid delays. The state review process might be completed before the next council meeting, and this would allow immediate bidding without requiring a special meeting. WSB Engineering hopes to submit final plans to MNDOT the following week, targeting mid-May for bid advertisement.

> *Motion: Council member Ball moved to approve the resolution. Council member Jensen seconded. Motion carried 4-0, with Scott abstaining.*

Authorize Widseth To Complete Shoreview Shoulder And Riprap Maintenance Plan

Public Works Director Joe Zierden explained that winter ice damage occurred to the riprap, though less extensive than previous years. The city's mini excavator lacks sufficient reach for repairs. He met with DNR representatives who confirmed that yearly winter damage repairs can be completed without permits if done within a year. The DNR also requested that live stakes be replanted and given time to establish. The authorization would allow development of specifications for obtaining comparable bids.

Council member Scott asked about the likelihood of recurring damage. Joe explained that ice pushing occurs during winters with warm spells followed by cold snaps, typically every 5-7 years, making it difficult to predict. Council member Jensen noted similar extensive damage throughout Shoreview Lane after 15 years without issues.

> *Motion: Council member Moroni moved to authorize Widseth to complete the plan. Council member Scott seconded. Motion carried 5-0.*

State Of The City Address

Mayor Roggenkamp announced that after discussion with the administrator, they were targeting June 18th for the State of the City address. The date was chosen to ensure more summer residents would be present to attend. He noted that the date wasn't set in stone and would keep the council informed of any changes.

First Quarter Financial Report

Finance Director Janette Rust presented Quarter One highlights, noting general fund revenues at 1.2% of budget due to property tax timing (79% of revenues come from July and December collections). General fund expenditures were at 21.3%, which was on track. Net position showed a negative $862,306, which was expected given property tax collection timing. Overall expenditures across all funds were at 19.4% of budget, on track for Quarter One.

Administrator Polsfuss informed the council that a food truck was operating at 6799 County Road 11, which is zoned urban reserve. Mobile food trucks are only permitted in

DRAFT

commercially zoned districts under current code. Based on legal counsel advice, staff planned to notify the owner of the code violation. She wanted to alert the council before proceeding. .

Council member Scott inquired about urban reserve zoning and whether there were options to allow the food truck given its proximity to commercial areas and the school. Administrator Polsfuss stated she was not well versed in the urban reserve zoning regulations. She mentioned that the owner had been invited to a planning commission meeting but did not attend.

Council member Ball read the urban reserve zoning definition, which focuses on future urban development with low-density residential and agricultural uses, and doesn't align with commercial activities.

Updates

Administrator Polsfuss provided updates on personnel committee interviews for the planning and zoning administrator position, noting that the position had been reposted with more active recruitment after the initial round of interviews.

She also clarified the special assessment deferral process for an earlier question, explaining it's a state statutory process handled by the county with city approval through resolution.

Mayor Roggenkamp provided updates from various committees including upcoming finance committee meetings and recent fire board discussions covering rebranding efforts, funding formula revisions, and long-term planning for a larger regional fire district.

Council member Ball mentioned the fire board's donation of an unused ambulance to Lakes Area Heroes and ongoing review of officer job descriptions.

Council member Jensen reported on streets committee plans to identify 2027 road projects with an approximate $400,000 budget.

Cemetery commission updates included delayed memorial pavers project, columbarium sales, and planned landscape updates around the gazebo and waterfall.

Council reminded attendees about Aviation Day occurring that weekend and noted the library's open house from 10 AM to 2 PM.

Adjourn

Motion: Council member Moroni moved to adjourn. Council member Scott seconded. Motion carried 5-0. Meeting adjourned at 7:40 PM.

Submitted by: Deb Runksmeier
City Clerk

DRAFT

Claims totaling: $221,109.18
Checks: 141122 – 141196
eCheck: 4113 – 4129

Vendor No.	Vendor Name	Invoice Number	Description	Check Number	Check Issue Date	Invoice Amount	Amount Paid	Void/ Manual
ANDERSON BROS CONSTR INC								
10	ANDERSON BROS CONSTR IN	120307	PW AGGREGATE	141145	05/14/2026	164.10	164.10	
Total ANDERSON BROS CONSTR INC:							164.10	
APPLIED CONCEPTS INC								
1142	APPLIED CONCEPTS INC	476182	PD EQUIPMENT FOR NEW SQUAD	141122	04/30/2026	3,728.00	3,728.00	
Total APPLIED CONCEPTS INC:							3,728.00	
AT&T MOBILITY								
2937	AT&T MOBILITY	X05032026	PD CELL PHONES - 03/26/26 - 04-25/26	141146	05/14/2026	972.91	972.91	
Total AT&T MOBILITY:							972.91	
AUTO VALUE PEQUOT LAKES								
123	AUTO VALUE PEQUOT LAKES	66281198	PW NYLON TUBING/FIX-IT PAC	141123	04/30/2026	9.69	9.69	
Total AUTO VALUE PEQUOT LAKES:							9.69	
AXON ENTERPRISE, INC.								
2910	AXON ENTERPRISE, INC.	INUS437637	PD TASER BUNDLE & PSO VIRTUAL	141124	04/30/2026	2,740.26	2,740.26	
2910	AXON ENTERPRISE, INC.	INUS437935	PD TASER CERTIFICATION BUNDLE	141124	04/30/2026	7,704.47	7,704.47	
Total AXON ENTERPRISE, INC.:							10,444.73	
BEST OIL COMPANY								
2928	BEST OIL COMPANY	47508	PW DIESEL FUEL	141147	05/14/2026	1,386.00	1,386.00	
Total BEST OIL COMPANY:							1,386.00	
BOUND TREE MEDICAL LLC								
1192	BOUND TREE MEDICAL LLC	86180768	PD DEFIB PADS	141125	04/30/2026	355.97	355.97	
Total BOUND TREE MEDICAL LLC:							355.97	
BREEZY POINT HARDWARE								
2519	BREEZY POINT HARDWARE	39351	PW FUEL	141126	04/30/2026	106.97	106.97	
2519	BREEZY POINT HARDWARE	39432	PW PIPE INSULATION	141126	04/30/2026	9.98	9.98	
2519	BREEZY POINT HARDWARE	39448	PW SCREWDRIVER	141126	04/30/2026	24.98	24.98	
2519	BREEZY POINT HARDWARE	39474	PW AIR FRESHNR/FASTENERS	141126	04/30/2026	8.89	8.89	
2519	BREEZY POINT HARDWARE	39487	PW FASTENERS	141148	05/14/2026	11.90	11.90	
2519	BREEZY POINT HARDWARE	39492	PW HAND TROWEL	141148	05/14/2026	9.99	9.99	
2519	BREEZY POINT HARDWARE	39515	PW FASTENERS	141148	05/14/2026	110.28	110.28	
2519	BREEZY POINT HARDWARE	39544	PW FASTENERS	141148	05/14/2026	1.60	1.60	
2519	BREEZY POINT HARDWARE	39550	PARKS FASTENERS	141148	05/14/2026	11.00	11.00	
2519	BREEZY POINT HARDWARE	39569	PARKS FUEL	141148	05/14/2026	19.00	19.00	
2519	BREEZY POINT HARDWARE	39582	PD 5G BUCKET	141148	05/14/2026	6.99	6.99	
2519	BREEZY POINT HARDWARE	39618	PW FUEL	141148	05/14/2026	164.69	164.69	
2519	BREEZY POINT HARDWARE	39624	PW FUEL	141148	05/14/2026	120.01	120.01	
2519	BREEZY POINT HARDWARE	39635	PD OIL	141148	05/14/2026	11.99	11.99	
2519	BREEZY POINT HARDWARE	39652	SEWER MARK PAINT	141180	05/28/2026	9.99	9.99	
2519	BREEZY POINT HARDWARE	39684	PW GREASD LIGHTNG CLNR	141180	05/28/2026	17.99	17.99	
2519	BREEZY POINT HARDWARE	39685	PARKS COUPLER/NOZZLE	141180	05/28/2026	21.98	21.98	

Vendor No.	Vendor Name	Invoice Number	Description	Check Number	Check Issue Date	Invoice Amount	Amount Paid	Void/ Manual
2519	BREEZY POINT HARDWARE	39688	PARKS HOSE ADAPTR/BUSHING	141180	05/28/2026	12.98	12.98	
2519	BREEZY POINT HARDWARE	39690	PW COUPLING	141180	05/28/2026	5.99	5.99	
2519	BREEZY POINT HARDWARE	39691	PARKS SHUTOFF HOSE	141180	05/28/2026	11.99	11.99	
2519	BREEZY POINT HARDWARE	39705	PW BIT SET	141180	05/28/2026	9.99	9.99	
2519	BREEZY POINT HARDWARE	39706	PARKS FUEL	141180	05/28/2026	66.23	66.23	
2519	BREEZY POINT HARDWARE	39709	PARKS SPRINKL POPUS ADJS	141180	05/28/2026	71.96	71.96	
2519	BREEZY POINT HARDWARE	39721	PW REPAIR PARTS	141180	05/28/2026	19.98	19.98	
2519	BREEZY POINT HARDWARE	39734	PARKS FASTENERS	141180	05/28/2026	2.98	2.98	
	Total BREEZY POINT HARDWARE:						870.33	
BRYAN ROCK PRODUCTS								
63	BRYAN ROCK PRODUCTS	74197	PW BALL FIELD SAND	141149	05/14/2026	1,971.06	1,971.06	
	Total BRYAN ROCK PRODUCTS:						1,971.06	
CARLSON, NEIL A								
2671	CARLSON, NEIL A	TSC 225703	PW BEARING (TRACTOR BROOM)	141150	05/14/2026	44.99	44.99	
	Total CARLSON, NEIL A:						44.99	
CENTRAL MINNESOTA SEEDING								
46	CENTRAL MINNESOTA SEEDIN	296	PW MAILBOX SUPPORTS	141127	04/30/2026	3,750.00	3,750.00	
	Total CENTRAL MINNESOTA SEEDING:						3,750.00	
CHARTER COMMUNICATIONS - PA								
3199	CHARTER COMMUNICATIONS -	175604301050	PD CABLE TV 05/02/26 - 06/01/26	141151	05/14/2026	42.74	42.74	
3199	CHARTER COMMUNICATIONS -	156481201050	INTERNET SERVICE 05/08/26 - 06/07/2	141181	05/28/2026	139.98	139.98	
	Total CHARTER COMMUNICATIONS - PA:						182.72	
CITY OF PEQUOT LAKES								
49	CITY OF PEQUOT LAKES	2591	PD HEARING TESTS	141182	05/28/2026	286.00	286.00	
	Total CITY OF PEQUOT LAKES:						286.00	
CLIFTONLARSONALLEN LLP								
2945	CLIFTONLARSONALLEN LLP	L261216846	PROGRESS BILLING #3 2025 AUDIT	141128	04/30/2026	3,307.50	3,307.50	
	Total CLIFTONLARSONALLEN LLP:						3,307.50	
CM2								
65	CM2	27099	PW DEPOSIT CYL MAINT FEE	141183	05/28/2026	90.00	90.00	
	Total CM2:						90.00	
COLD SPRING GRANITE COMPANY								
1909	COLD SPRING GRANITE COMP	2527727	CEMETERY NICHE PLAQUE THOMAS	141152	05/14/2026	402.82	402.82	
1909	COLD SPRING GRANITE COMP	2528693	CEMETERY NICHE PLAQUE TODD SH	141152	05/14/2026	402.82	402.82	
	Total COLD SPRING GRANITE COMPANY:						805.64	

Vendor No.	Vendor Name	Invoice Number	Description	Check Number	Check Issue Date	Invoice Amount	Amount Paid	Void/ Manual
COLUMN SOFTWARE PBC								
3302	COLUMN SOFTWARE PBC	6AA024C4-00	EDGEWATER RESASSESSMENT NOTI	141129	04/30/2026	24.31	24.31	
3302	COLUMN SOFTWARE PBC	6AA024C4-00	2026 STREET IMPROVEMENTS AD FC	141129	04/30/2026	115.18	115.18	
3302	COLUMN SOFTWARE PBC	6AA024C4-00	AMEND FEE SCHEDULE FCCLEJ0009	141129	04/30/2026	12.67	12.67	
3302	COLUMN SOFTWARE PBC	6AA024C4-00	MAY 12 PLANNING COMMISSION FCC	141129	04/30/2026	36.64	36.64	
3302	COLUMN SOFTWARE PBC	6AA024C4-00	ADOPTED FEE SCHEDULE FCCLEJ00	141153	05/14/2026	12.58	12.58	
Total COLUMN SOFTWARE PBC:							201.38	
COMPENSATION CONSULTANTS LTD								
2500	COMPENSATION CONSULTANT	6364	FSA/HSA PLAN ADMINISTRATION MAY	141154	05/14/2026	55.00	55.00	
Total COMPENSATION CONSULTANTS LTD:							55.00	
CROW WING CO LAND SERVICES								
359	CROW WING CO LAND SERVIC	10078	E911 ADDRESSING FEES MARCH 202	141130	04/30/2026	75.00	75.00	
359	CROW WING CO LAND SERVIC	10095	TIF ANNUAL CERTIFICATION	141130	04/30/2026	100.00	100.00	
359	CROW WING CO LAND SERVIC	10141	E911 ADDRESSING FEES APRIL 2026	141155	05/14/2026	150.00	150.00	
Total CROW WING CO LAND SERVICES:							325.00	
Crow Wing Power								
61	Crow Wing Power	1438703 MAR	SEWER PLANT ELEC 03/08/26 - 04/08/	141131	04/30/2026	1,404.95	1,404.95	
61	Crow Wing Power	1439301 MAR	#4 POND - TSF PUMP ELEC 03/08/26 -	141131	04/30/2026	53.69	53.69	
61	Crow Wing Power	1460301 MAR	LIFT PUMP 2 ELEC 03/08/26 - 04/08/26	141131	04/30/2026	71.44	71.44	
61	Crow Wing Power	1501301 MAR	LIFT PUMP 4 ELEC 03/08/26 - 04/08/26	141131	04/30/2026	176.40	176.40	
61	Crow Wing Power	1516802 MAR	CH/MAINT ELEC 03/08/26 - 04/08/26	141131	04/30/2026	248.04	248.04	
61	Crow Wing Power	1518101 MAR	LIFT PUMP 5 03/08/26 - 04/08/26	141131	04/30/2026	95.38	95.38	
61	Crow Wing Power	1528301 MAR	LIFT PUMP 3 ELEC 03/08/26 - 04/08/26	141131	04/30/2026	71.70	71.70	
61	Crow Wing Power	1532601 MAR	LIFT PUMP 1 ELEC 03/08/26 - 04/08/26	141131	04/30/2026	292.68	292.68	
61	Crow Wing Power	33476401 MA	CEM WELL ELEC 03/08/26 - 04/08/26	141131	04/30/2026	70.34	70.34	
61	Crow Wing Power	33770501 MA	LIFT PUMP 6 03/08/26 - 04/08/26	141131	04/30/2026	108.54	108.54	
61	Crow Wing Power	33929201 MA	LIFT PUMP 7 03/08/26 - 04/08/26	141131	04/30/2026	76.71	76.71	
61	Crow Wing Power	34120201 MA	PSB ELEC 03/08/26 - 04/08/26	141131	04/30/2026	658.75	658.75	
61	Crow Wing Power	34265401 MA	#8 LIFT STATION 03/08/26 - 04/08/26	141131	04/30/2026	60.92	60.92	
61	Crow Wing Power	34454801 MA	CEM NORTH SERVICE ELEC 03/08/26	141131	04/30/2026	42.68	42.68	
61	Crow Wing Power	34569801 MA	8319 N SPRUCE DR ELEC 03/08/26 - 0	141131	04/30/2026	134.00	134.00	
61	Crow Wing Power	34613101 MA	LIFT PUMP 9 03/08/26 - 04/08/26	141131	04/30/2026	58.42	58.42	
61	Crow Wing Power	35276301 MA	FISHING PIER ELEC 03/08/26 - 04/08/2	141131	04/30/2026	11.00	11.00	
61	Crow Wing Power	36058101 MA	CH ELEC 03/08/2026 - 04/08/2026	141131	04/30/2026	738.00	738.00	
Total Crow Wing Power:							4,373.64	
CTC - 446126								
2893	CTC - 446126	21827275	TELEPHONE SERVICE 05/12/26 - 06/11	141156	05/14/2026	733.62	733.62	
Total CTC - 446126:							733.62	
CULLIGAN								
368	CULLIGAN	150-099-8041	PD WATER -MAY 2026	141157	05/14/2026	63.00	63.00	
Total CULLIGAN:							63.00	

Vendor No.	Vendor Name	Invoice Number	Description	Check Number	Check Issue Date	Invoice Amount	Amount Paid	Void/ Manual
DAKOTA BUSINESS SOLUTIONS								
3058	DAKOTA BUSINESS SOLUTION	12658	ANNUAL MAIL MACHINE MAINTENAN	141158	05/14/2026	105.00	105.00	
3058	DAKOTA BUSINESS SOLUTION	12684	POSTAGE MACHINE INK	141158	05/14/2026	283.00	283.00	
Total DAKOTA BUSINESS SOLUTIONS:							388.00	
DIGITAL HORIZONS LLC								
2506	DIGITAL HORIZONS LLC	4182	SERVICE CALL NEW 12V POWER SUP	141184	05/28/2026	249.98	249.98	
Total DIGITAL HORIZONS LLC:							249.98	
EMERGENCY COMMUNICATION SYSTEMS								
3753	EMERGENCY COMMUNICATIO	4762	ANNUAL TORNADO SIREN MAINTENA	141159	05/14/2026	1,544.00	1,544.00	
Total EMERGENCY COMMUNICATION SYSTEMS:							1,544.00	
GALLS LLC								
808	GALLS LLC	034803800	PD UNIFORMS	141160	05/14/2026	47.83	47.83	
Total GALLS LLC:							47.83	
GILMAN HEATING & AIR LLC								
238	GILMAN HEATING & AIR LLC	1711	PD BOILER SYSTEM LEAKING IN FIRE	141132	04/30/2026	260.00	260.00	
Total GILMAN HEATING & AIR LLC:							260.00	
GOPHER STATE ONE CALL								
78	GOPHER STATE ONE CALL	6040247	SEWER LOCATES - APRIL 2026	141161	05/14/2026	33.75	33.75	
Total GOPHER STATE ONE CALL:							33.75	
GrassMaster Professional								
95	GrassMaster Professional	117048	CEMETERY FERTILIZING AND WEED	141162	05/14/2026	494.00	494.00	
Total GrassMaster Professional:							494.00	
HEARTLAND ANIMAL RESCUE TEAM								
109	HEARTLAND ANIMAL RESCUE	34397	HTO - CASE #34397	141163	05/14/2026	18.00	18.00	
109	HEARTLAND ANIMAL RESCUE	34398	HTO - CASE #34398	141163	05/14/2026	18.00	18.00	
109	HEARTLAND ANIMAL RESCUE	4/2026	ANIMAL IMPOUND FEES - APRIL 2026	141163	05/14/2026	421.65	421.65	
Total HEARTLAND ANIMAL RESCUE TEAM:							457.65	
INTERSTATE BILLING SERVICES								
62	INTERSTATE BILLING SERVICE	80663R	PW FILTERS/OIL/GREASE	141164	05/14/2026	441.88	441.88	
62	INTERSTATE BILLING SERVICE	80720R	PW FILTERS/OIL/GREASE	141185	05/28/2026	69.05	69.05	
Total INTERSTATE BILLING SERVICES:							510.93	
KIMBER CREEK FORD								
2932	KIMBER CREEK FORD	31776	PD 2022 FORD EXPLOR REPAIR	141133	04/30/2026	332.50	332.50	
2932	KIMBER CREEK FORD	32305	SEWER 2016 FORD EXPLORER REPAI	141186	05/28/2026	1,714.24	1,714.24	

Vendor No.	Vendor Name	Invoice Number	Description	Check Number	Check Issue Date	Invoice Amount	Amount Paid	Void/ Manual
	Total KIMBER CREEK FORD:						2,046.74	
Kodex, Inc								
64	Kodex, Inc	ADASAMRW-	PD DATE REQUESTS	141187	05/28/2026	245.00	245.00	
	Total Kodex, Inc:						245.00	
LAKES AREA WILDLIFE CONTROL								
3053	LAKES AREA WILDLIFE CONTR	14959	ANIMAL CONTROL - MARCH 2026	141165	05/14/2026	583.50	583.50	
3053	LAKES AREA WILDLIFE CONTR	14960	ANIMAL CONTROL - APRIL 2026	141165	05/14/2026	583.50	583.50	
	Total LAKES AREA WILDLIFE CONTROL:						1,167.00	
LAW ENFORCEMENT LABOR SERVICES								
1543	LAW ENFORCEMENT LABOR S	MAY 2026	PD UNION DUES - MAY 2026	141166	05/14/2026	292.00	292.00	
	Total LAW ENFORCEMENT LABOR SERVICES:						292.00	
LMC - INSURANCE TRUST								
420	LMC - INSURANCE TRUST	10003355 - 20	WC INS 04/07/26 - 04/06/27	141134	04/30/2026	56,361.00	56,361.00	
	Total LMC - INSURANCE TRUST:						56,361.00	
MARCO TECHNOLOGIES LLC								
2720	MARCO TECHNOLOGIES LLC	580629905	PD COPIER LEASE - 04/17/26 - 05/17/2	141135	04/30/2026	152.58	152.58	
2720	MARCO TECHNOLOGIES LLC	581030202	CH COPIER LEASE 04/22/26 - 05/22/26	141167	05/14/2026	288.36	288.36	
	Total MARCO TECHNOLOGIES LLC:						440.94	
MENARDS- BAXTER								
173	MENARDS- BAXTER	69404	PARKS FERTILIZER	141136	04/30/2026	227.88	227.88	
173	MENARDS- BAXTER	69780	PARKS LUMBER	141168	05/14/2026	13.96	13.96	
173	MENARDS- BAXTER	70298	CEMETERY MULCH	141168	05/14/2026	176.80	176.80	
173	MENARDS- BAXTER	70948	PW WATER	141188	05/28/2026	92.98	92.98	
	Total MENARDS- BAXTER:						511.62	
MN DEPT OF LABOR & INDUSTRY								
372	MN DEPT OF LABOR & INDUST	1ST QTR 2026	BLDG SURCHARGE REPORT - 1ST QT	4114	05/11/2026	.00	.00	V
	Total MN DEPT OF LABOR & INDUSTRY:						.00	
MN UNEMPLOYMENT INSURANCE								
421	MN UNEMPLOYMENT INSURAN	2026 Q1 PL	2026 Q1 COUNCIL PAID LEAVE	4120	05/13/2026	45.05	45.05	M
421	MN UNEMPLOYMENT INSURAN	2026 Q1 EMP	2026 Q1 EMPLOYEE PAID LEAVE	4121	04/30/2026	2,700.81	2,700.81	M
	Total MN UNEMPLOYMENT INSURANCE:						2,745.86	
NAPA AUTO PARTS								
928	NAPA AUTO PARTS	464841	PW REPAIR PARTS	141137	04/30/2026	68.95	68.95	
	Total NAPA AUTO PARTS:						68.95	

M = Manual Check, V = Void Check

Vendor No.	Vendor Name	Invoice Number	Description	Check Number	Check Issue Date	Invoice Amount	Amount Paid	Void/ Manual
NAPA OF CROSSLAKE								
2295	NAPA OF CROSSLAKE	211352	PD AUTO WIPER BLADES	141169	05/14/2026	39.93	39.93	
2295	NAPA OF CROSSLAKE	211491	PD OIL	141169	05/14/2026	132.99	132.99	
2295	NAPA OF CROSSLAKE	211580	PD VEHICLE CLEANERS	141189	05/28/2026	15.49	15.49	
Total NAPA OF CROSSLAKE:							188.41	
NCPERS Group Life Ins								
3300	NCPERS Group Life Ins	357500062026	LIFE INSURANCE PREMIUMS - JUNE 2	141170	05/14/2026	96.00	96.00	
Total NCPERS Group Life Ins:							96.00	
ON SYSTEMS INC								
2224	ON SYSTEMS INC	12830	IT SERVICES	141171	05/14/2026	3,940.28	3,940.28	
Total ON SYSTEMS INC:							3,940.28	
PAPER STORM								
1068	PAPER STORM	32304	PD DOCUMENT DESTRUCTION 04/07/	141138	04/30/2026	68.90	68.90	
Total PAPER STORM:							68.90	
PEQUOT LAKES SANITATION								
121	PEQUOT LAKES SANITATION	CH MAY 2026	RECYCLING MAY 2026	141172	05/14/2026	144.43	144.43	
121	PEQUOT LAKES SANITATION	PD MAY 2026	PD GARBAGE MAY 2026	141172	05/14/2026	25.10	25.10	
Total PEQUOT LAKES SANITATION:							169.53	
PINE RIVER STATE BANK								
260	PINE RIVER STATE BANK	APRIL 2026	ACH BANK FEES - APRIL 2026	4113	05/08/2026	.00	.00	V
260	PINE RIVER STATE BANK	APRIL 2026	ACH BANK FEES - APRIL 2026	4115	04/30/2026	5.00	5.00	M
260	PINE RIVER STATE BANK	MAY 2026	BANK ACH FEES - MAY 2026	4123	05/01/2026	5.00	5.00	M
260	PINE RIVER STATE BANK	INCOMING WI	INCOMING WIRE FEE - 5/19/2026	4126	05/19/2026	15.00	15.00	M
260	PINE RIVER STATE BANK	NSF FEE 052	RETURNED CHECK FEE CK #8002 MA	4127	05/20/2026	4.00	4.00	M
260	PINE RIVER STATE BANK	OUTGOING W	OUTGOING WIRE FEE 2024A EQUIP C	4128	05/22/2026	25.00	25.00	M
Total PINE RIVER STATE BANK:							54.00	
PLACID LAKE ADVISORS								
1766	PLACID LAKE ADVISORS	APRIL 2026	PLANNING & ZONING SERVICES - AP	141173	05/14/2026	8,437.50	8,437.50	
Total PLACID LAKE ADVISORS:							8,437.50	
QUADIENT FINANCE USA, INC.								
2911	QUADIENT FINANCE USA, INC.	APRIL 2026	POSTAGE REFILL - APRIL 2026	141174	05/14/2026	300.00	300.00	
Total QUADIENT FINANCE USA, INC.:							300.00	
RED RIVER FLAGS								
2559	RED RIVER FLAGS	6897	CEMETERY FLAGS	141190	05/28/2026	214.95	214.95	
2559	RED RIVER FLAGS	7000	CEMETERY FLAGS	141190	05/28/2026	100.95	100.95	
Total RED RIVER FLAGS:							315.90	

M = Manual Check, V = Void Check

Vendor No.	Vendor Name	Invoice Number	Description	Check Number	Check Issue Date	Invoice Amount	Amount Paid	Void/ Manual
SADUSKY RENOVATIONS								
239	SADUSKY RENOVATIONS	APRIL 2026	BUILDING INSPECTIONS SERVICES -	141175	05/14/2026	11,242.71	11,242.71	
Total SADUSKY RENOVATIONS:							11,242.71	
SAVANNA PALLETS								
48	SAVANNA PALLETS	INV172954	PARKS PLAY GROUND MULCH	141176	05/14/2026	1,300.00	1,300.00	
48	SAVANNA PALLETS	INV172955	PARKS PLAY GROUND MULCH	141176	05/14/2026	1,300.00	1,300.00	
Total SAVANNA PALLETS:							2,600.00	
SPARROW CLEANING SERVICE								
107	SPARROW CLEANING SERVICE	3879	PD OFFICE CLEANING - MARCH 2026	141139	04/30/2026	450.00	450.00	
107	SPARROW CLEANING SERVICE	3880	CH OFFICE CLEANING - MARCH 2026	141139	04/30/2026	700.00	700.00	
107	SPARROW CLEANING SERVICE	3887	PD OFFICE CLEANING - APRIL 2026	141191	05/28/2026	360.00	360.00	
107	SPARROW CLEANING SERVICE	3888	CH CLEANING SERVICE - APRIL 2026	141191	05/28/2026	560.00	560.00	
Total SPARROW CLEANING SERVICE:							2,070.00	
TDS TELECOM								
155	TDS TELECOM	MAY 2026	INTERNET SERVICE	141192	05/28/2026	149.00	149.00	
Total TDS TELECOM:							149.00	
THE OFFICE SHOP								
175	THE OFFICE SHOP	1164275-0	CH PAPER	141140	04/30/2026	499.00	499.00	
Total THE OFFICE SHOP:							499.00	
TransUnion Risk & Alternative Data Sol								
44	TransUnion Risk & Alternative Dat	850665-20260	PD TRANSUNION APRIL 2026	141177	05/14/2026	100.00	100.00	
Total TransUnion Risk & Alternative Data Sol:							100.00	
ULINE								
953	ULINE	207775532	BLDG DEPT PERMIT BAGS	141193	05/28/2026	78.93	78.93	
Total ULINE:							78.93	
US BANK								
1739	US BANK	APRIL 2026	PD ADJ HEIGHT COMPUTER STAND	4122	05/11/2026	6,173.89	6,173.89	M
Total US BANK:							6,173.89	
US BANK St Paul								
3529	US BANK St Paul	3219965	INTEREST DEBT SERVICE 2024A EQU	4129	05/22/2026	30,625.00	30,625.00	M
Total US BANK St Paul:							30,625.00	
VERIZON WIRELESS								
1274	VERIZON WIRELESS	6140701614	SEWER CELL PHONES 04/11/26 - 05/1	141141	04/30/2026	200.88	200.88	
1274	VERIZON WIRELESS	6143217725	SEWER CELL PHONES 05/11/26 - 06/1	141194	05/28/2026	200.92	200.92	

Vendor No.	Vendor Name	Invoice Number	Description	Check Number	Check Issue Date	Invoice Amount	Amount Paid	Void/ Manual
	Total VERIZON WIRELESS:						401.80	
VESTIS								
2987	VESTIS	2530528639	CH MATS	141142	04/30/2026	148.26	148.26	
2987	VESTIS	2530528640	PD MATS	141142	04/30/2026	113.73	113.73	
2987	VESTIS	2530538690	CH RUGS - MAY 2026	141195	05/28/2026	148.26	148.26	
2987	VESTIS	2530538691	PD MATS - MAY 2026	141195	05/28/2026	113.73	113.73	
	Total VESTIS:						523.98	
WEX Bank								
1193	WEX Bank	APRIL 2026	FULE REBATE - APRIL 2026	4119	05/13/2026	2,330.59	2,330.59	M
	Total WEX Bank:						2,330.59	
WIDSETH SMITH NOLTING & ASSOC								
1632	WIDSETH SMITH NOLTING & AS	244094	BP PARK ENGINEERING FEES THRU 0	141143	04/30/2026	7,616.26	7,616.26	
1632	WIDSETH SMITH NOLTING & AS	244554	2026 STREETS IMPROVEMENTS FEA	141143	04/30/2026	6,406.25	6,406.25	
1632	WIDSETH SMITH NOLTING & AS	244555	BP SEWER METERING IMPROVEMEN	141143	04/30/2026	2,805.00	2,805.00	
1632	WIDSETH SMITH NOLTING & AS	244980	BP PARK ENGINEERING FEES THRU 0	141178	05/14/2026	4,331.20	4,331.20	
	Total WIDSETH SMITH NOLTING & ASSOC:						21,158.71	
WSB								
3054	WSB	R-022038-000	BUSCHMANN RD & RANCHETTE ENG	141144	04/30/2026	912.00	912.00	
3054	WSB	R-022038-000	BUSCHMANN RD & RANCHETTE ENG	141196	05/28/2026	25,627.50	25,627.50	
	Total WSB:						26,539.50	
XCEL ENERGY								
105	XCEL ENERGY	975835455	CH NATURAL GAS 04/01/26 - 04/3/26	141179	05/14/2026	435.73	435.73	
105	XCEL ENERGY	975856095	PD NATURAL GAS SERVICE 04/01/26 -	141179	05/14/2026	207.45	207.45	
	Total XCEL ENERGY:						643.18	
ZIFT - CASELLE								
32	ZIFT - CASELLE	APRIL 2026	CC PROCESSING FEES - APRIL 2026	4124	05/05/2026	4.50	4.50	M
32	ZIFT - CASELLE	UTILITY APRI	CC PROCESSING FEES UTILITY - APR	4125	05/05/2026	411.34	411.34	M
	Total ZIFT - CASELLE:						415.84	
	Grand Totals:						221,109.18	

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	***Meeting Date:***	***Item Name:***
Brian Sandell, Chief of Police	*June 1, 2026*	***Computer Purchase***

BACKGROUND/DISCUSSION

All of Crow Wing County law enforcement will be transitioning to a new records management system prior to the beginning of the year. We were informed that our current office computers lack hardware requirements to run the new system.

A quote was received from CDWG for eight office computers with a cost of $11,777.12.

FINANCIAL IMPACT

The police department has budgeted $6,500 for computer purchases in 2026. The remaining $5,277.12 would come from the MN Public Safety Aid.

STAFF RECOMMENDATION

Approve the purchase of eight new office computers.

Thank you for choosing CDW. We have received your quote.

Hardware Software Services IT Solutions Brands Research Hub

QUOTE CONFIRMATION

Pricing and Availability Notice

Due to ongoing supply chain challenges, some hardware manufacturers cannot guarantee product availability or pricing until the product is shipped. While we make every effort to honor quoted pricing, if a hardware manufacturer increases its price to CDW after a quote is issued or order is accepted, we may need to update your quoted price to reflect that change irrespective of any timeframes or validity periods set forth in the quote, including up to the date of shipment. In the event of a price adjustment, we will notify you prior to shipment. Any price adjustment would only occur if the hardware manufacturer increases its pricing to CDW.

KEVIN MERSCHMAN,

Thank you for considering CDW•G for your technology needs. The details of your quote are below. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

For all other customers, click below to convert your quote to an order.

Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
PVTF943	4/8/2026	8XHP 8XCP	12071890	$11,777.12

QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
HP EliteDesk 8 G1i Desktop Computer - Intel Core Ultra 5 235T - vPro Techno Mfg. Part#: BQ4B7UT#ABA Contract: Sourcewell 121923-CDWG Tech Catalog GOV ONLY (121923)	8	8383717	$1,419.88	$11,359.04
CyberPower Standby Series ST425 - UPS - 260 Watt - 425 VA Mfg. Part#: ST425 UNSPSC: 26111701 Contract: Sourcewell 121923-CDWG Tech Catalog GOV ONLY (121923)	8	5466452	$52.26	$418.08

SUBTOTAL	$11,777.12
SHIPPING	$0.00
SALES TAX	$0.00
GRAND TOTAL	$11,777.12

PURCHASER BILLING INFO **DELIVER TO**

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	***Meeting Date:***	***Item Name:***
Allie Polsfuss, City Administrator *Brian Sandell, Police Chief*	*6/1/2026*	***Letter of Resignation***

BACKGROUND

On May 15, 2026, Police Officer Jay Lorch submitted his letter of resignation.

OVERVIEW

Officer Lorch was hired on April 21, 2009 has been with the City of Breezy Point for 17 years. After his nearly two decades of service to the City, he submitted his letter of resignation (attachment A) effective June 5, 2026. The City and Police Department thank Jay for his 17 years of service to the community. He is a valuable asset to our team and will be missed.

Staff has begun advertising the position and will be scheduling interviews with qualified candidates in coordination with the Personnel Committee. Once a final candidate is selected, the City Council will see a conditional offer of employment on a future meeting agenda.

Although we are sad to lose Officer Lorch, we wish him the best of luck in his new position.

STAFF RECOMMENDATION

Accept Jay Lorch's letter of Resignation effective June 5, 2026.

SUPPORTING DOCUMENTS

Attachment A-Letter of Resignation

May 14, 2026

Officer Jay Lorch

Breezy Point Police Department

To: Chief Brian Sandell

Breezy Point Police Department

Subject: Resignation Notice

Chief Sandell,

I am writing to inform you that I have accepted an offer to join the Pequot Lakes Police Department to work as their School Resource Officer, conditional upon final approval of their hiring process. Unless circumstances change, I expect my last working day to be on June 5, 2026.

I am grateful for the opportunity to serve with the Breezy Point Police Department and this community. The experience and knowledge I have gained while working here have been invaluable

I appreciate the opportunities and support that I have received and am committed to ensuring a smooth transition prior to my departure.

Thank you,



Officer Jay Lorch

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	***Meeting Date:***	***Item Name:***
Brian Sandell, Chief of Police	*June 1, 2026*	*Domestic Abuse Response and Arrest Policy*

BACKGROUND/DISCUSSION

The Minnesota POST Board has updated its mandatory model policy for domestic abuse response and arrest under Minn. Stat. § 629.342. The revised policy updates and clarifies officer response expectations, arrest considerations, predominant aggressor analysis, documentation requirements, lethality/risk assessment, victim rights information, and enforcement guidance for OFPs, HROs, and DANCOs. It also updates related statutory references and enhancement guidance for domestic abuse-related offenses.

Adopting the revised policy keeps the department aligned with POST Board requirements and supports consistent, lawful, and victim-centered domestic abuse investigations.

FINANCIAL IMPACT

There is no anticipated financial impact. Any required training or policy review can be completed internally as part of regular department operations.

STAFF RECOMMENDATION

Staff recommends the City Council approve adoption of the updated MN POST mandatory Domestic Abuse Response and Arrest Policy

COUNCIL ACTION REQUESTED

SUPPORTING DOCUMENTS

Updated MN POST Domestic Abuse Response and Arrest Model Policy.

202 – Domestic Abuse Response and Arrest

202.1 POLICY

The Breezy Point Police Department recognizes domestic abuse as a serious problem in society. This agency aims to protect victims of domestic abuse by ensuring its peace officers understand domestic abuse statutes and approach domestic abuse situations with sensitivity and understanding. Peace officers will utilize this policy when responding to incidents of domestic abuse. This agency will aggressively enforce the laws without bias or prejudice.

202.2 DEFINITIONS

Child: has the meaning given to it in MN Statute 260C.007, subdivision 4.

Domestic Abuse: has the meaning given to it in MN Statute 518B.01, subdivision 2(a).

Domestic Abuse No Contact Order (DANCO): refers to an order issued by a judge under MN Statute 629.75 in criminal court. DANCOs may be issued as a pretrial condition of release and/or as a condition of probation. Violating a DANCO is a crime.

Domestic Abuse Program: means a public or private intervention project or advocacy program which provides support and assistance to the victims of domestic abuse.

Domestic Call: refers to a call for service or a request for service made to a law enforcement agency regarding a domestic disturbance.

Family or Household Member(s): has the meaning given to it in MN Statute 518B.01, subdivision 2(b).

Harassment: has the meaning given to it in MN Statute 609.749, subdivision 2(c).

Harassment Restraining Order (HRO): refers to an order issued by a judge under MN Statute 609.748 in civil court where a petitioner requests a court order prohibiting another person from having contact with them. The petitioner of an HRO does not have to be a family or household member to the respondent. Violating an HRO is a crime.

Order for Protection (OFP): refers to an order issued by a judge under MN Statute 518B.01, subdivision 5, in civil court. Violating an OFP is a crime.

Petitioner: refers to an individual who initiates legal proceedings by filing a petition with the court.

Primary Aggressor: refers to the person who, based on the totality of the circumstances, is determined to be the primary perpetrator of domestic abuse, as opposed to a person who used force in self-defense or who has been primarily subject to abuse.

Qualified Domestic Violence-Related Offense (QDVRO): has the meaning given to it in MN Statute 609.02, subdivision 16.

Respondent: refers to the person against whom a court action or protective order is sought.

Stalking: has the meaning given to it in MN Statute 609.749, subdivision 5.

202.3 PROCEDURE

202.3.1 RECEIVING A DOMESTIC REQUEST FOR SERVICE

1. Receiving a Domestic Request for Service: Domestic requests for service are considered high-priority calls and must be treated accordingly by dispatchers and officers. Dispatchers must assign, minimally, two officers to a known or suspected domestic abuse call. If only one officer is available, reasonable attempts must be made to obtain another officer. After receiving a domestic call, officers must respond promptly according to the information they received (e.g., is the situation active/ongoing, is the incident being reported several days after the event, or are the victim(s) in a safe location away from the suspect). Domestic requests for service may be received via text message to 911 or by other means.

2. Information to be Obtained: The dispatcher receiving a domestic request for service should attempt to collect pertinent information from the caller and relay the information to the responding officers. The dispatcher receiving a domestic abuse call should attempt to gather the following information:

   (a) the nature of the incident,

   (b) the address of the incident, including apartment number (if applicable),

   (c) the telephone number(s) by which the caller can be reached,

   (d) whether weapons are involved or present in the dwelling,

   (e) whether someone is injured and the nature of the injury,

   (f) whether alcohol or drugs are involved,

   (g) information about the suspect (e.g., presence, description, direction of flight, mode of travel, etc.),

   (h) the relationship between the caller and the suspect,

   (i) whether there have been previous calls involving the caller and suspect,

   (j) whether there is an active order for protection (OFP), harassment restraining order (HRO), or criminal pretrial or probationary domestic abuse no contact

order (DANCO),

(k) whether children are present, and

(l) whether there are non-English speaking, mobility-impaired, or hearing-impaired individuals present.

If the caller is the victim, the dispatcher should attempt to keep the caller on the telephone for as long as possible and tell the caller when they can expect the peace officers to arrive. If the caller is a witness to an incident in progress, the dispatcher should attempt to keep the caller on the phone and should relay ongoing information provided by the caller to the responding officers. Dispatchers should ask callers if it is safe for them to talk and, if so, for how long.

If, for any reason, the dispatcher is unable to remain on the line with the caller and the responding officers are some distance away from the call location, the dispatcher should attempt to periodically call the complainant back, if the caller said it is okay to do so, to check on their well-being. If the complainant was available by telephone but later becomes unreachable or the dispatcher encounters a persistent busy signal, that information should be relayed to the responding officers.

202.3.2 RESPONDING TO A DOMESTIC CALL

1. Driving to the Scene: Peace officers must respond directly and without unreasonable delay to the scene. Officers should evaluate tactical considerations related to the use of emergency lights and sirens when responding.

2. Initial Contact: Upon arriving at the scene of a domestic abuse call, the responding officers must identify themselves as peace officers, explain their presence, and request entry into the home. The officers must ask to speak with the individuals involved in the situation. When reasonable, practical, and safe to do so, officers should separate (sight/sound) all individuals involved prior to taking any statements. If the person who called the law enforcement agency is someone other than the subject of the call, the officer should not reveal the caller's name. The officer must ensure all occupants inside or at the call location are safe to the extent they are able.

3. Entry: If refused entry, the officers should be persistent about seeing and speaking alone with the complainant. If access to the complainant is refused the officers should request dispatch contact the caller via phone. If access is still refused and the officers have reason to believe someone is in imminent danger, officers are permitted to force entry. If the officers are refused entry and have no legal grounds to force entry, but have reasonable grounds to believe a crime has

been committed, the officers may apply for a search warrant.

4. First Aid: After securing the scene, responding peace officers shall provide first aid and offer EMS (as applicable). Officers may preemptively request EMS and put them on standby while responding to the scene in an effort to minimize medical personnel response time.

202.3.3 INVESTIGATION

1. Investigation: After securing the scene and providing any necessary first aid, peace officers must begin an investigation and assess the evidence to determine if there is probable cause that evidences a crime has been committed. During the investigation, when feasible, officers must attempt to interview the parties directly involved as well as any witnesses to the incident as necessary for the investigation. If the witness, victim, or suspect is a child, officers should consider whether an interview should take place at another location or be handled by another organization. Officers must collect and/or document any evidence at that scene. As part of the evidence collection process, officers must consider:

    (a) taking photos of the scene,

    (b) photographing the condition of clothing of the individuals involved,

    (c) photographing any property damage,

    (d) photographing physical injuries or the presence of petechiae (peace officers should be aware that injuries appear differently on different complexions and under flash photography),

    (e) completing a lethality assessment (as applicable),

    (f) recording and documenting excited utterances made by the victim and/or the suspect,

    (g) documenting the demeanor of the victim and/or the suspect,

    (h) collecting medical records, including the victim's statements to paramedics, nurses, and doctors,

    (i) recording interviews with witnesses, including children who may have been present,

    (j) documenting evidence of any prior domestic abuse-related incidents,

    (k) documenting any existing OFPs, HROs, or DANCOs, and

    (l) documenting any other existing court order restricting contact between the suspect and victim.

When establishing probable cause, peace officers may consider their observations as well as any statements made by the parties/witnesses involved.

2. Suspect Gone on Arrival: If there is probable cause to make an arrest, officers should make reasonable attempts to locate and arrest the suspect. Officers should consider checking the suspect's place of employment and residences the suspect is known to frequent (e.g., the residences of family/friends or other properties the suspect may own).

202.3.4 ARREST CONSIDERATIONS

1. Arrest Determination: Arrest determinations must be based on probable cause that evidences a crime has been committed. Officers shall not base arrest determinations on the following factors.

   (a) the ownership/tenancy rights of either party or the fact the incident occurred in a private place,

   (b) belief that the victim will not cooperate with criminal prosecution or that the arrest may not lead to a conviction,

   (c) verbal assurances that the abuse will stop,

   (d) disposition of previous police calls or criminal cases involving the same victim or suspect,

   (e) denial by either party that the abuse occurred when there is evidence of domestic abuse and probable cause has been established,

   (f) lack of a court order restraining or restricting the suspect,

   (g) concern about reprisals against the victim,

   (h) adverse financial consequences that might result from the arrest, or

   (i) chemical dependency or intoxication of the parties.

2. Primary Aggressor and Dual Arrests: The Breezy Point Police Department discourages dual arrest; however, such arrests are not explicitly prohibited. When there are allegations that each party assaulted the other, the peace officer shall determine whether there is sufficient evidence to conclude one of the parties is the primary aggressor. Such a determination should be based on, minimally, the following:

   (a) the comparative extent of the injuries inflicted,

(b) the presence of fear of physical injury because of past or present threats,

(c) were actions taken in self-defense or to protect oneself,

(d) patterns of power of control (financial/technological/psychological),

(e) the history of domestic abuse perpetrated by one party against the other, or

(f) the existence or previous existence of an order for protection.

In situations where the primary aggressor is identifiable, but charges also seem appropriate for the other individual involved, a report should be sent for consideration of charges to the prosecutor's office in lieu of a physical (dual) arrest. In their report, officers should explain how the officer identified a specific individual as the primary aggressor. In extreme cases or for instances in which a primary aggressor cannot be identified, a dual arrest may be made. In the event a dual arrest is made, when feasible, officers should transport the individuals in separate vehicles.

3. Victims Declining Arrest or Prosecution: If an officer establishes probable cause and determines a domestic abuse crime has been committed, they may make an arrest. The arrest may be made regardless of a victim's request not to arrest or prosecute the suspect. When an officer encounters a victim who wishes to decline charges, the officer should explain to the victim that arrest and prosecutorial determinations are given to law enforcement and prosecutors by state statute. Officers can offer to include a victim's request to decline charges in their report, however, victims should be made aware prosecutorial determinations will be made by the prosecuting attorney's office based on evidence.

4. Warrantless Probable Cause Arrest for Fifth Degree Assault or Domestic Assault: In general, officers cannot effect probable cause arrests for misdemeanors that did not occur in their presence. This is not the case for crimes of domestic assault. According to MN Statute 629.341, peace officers are immune from civil liability when making a domestic abuse arrest, so long as they act in good faith and exercise due care when making the arrest determination. For misdemeanor offenses, according to MN Statute 629.341, peace officers may arrest a person anywhere, without a warrant, if the officer has probable cause to believe that, within the preceding 72 hours excluding the day probable cause was established, the individual assaulted, threatened (with a dangerous weapon), or committed an act intended to cause fear in another of immediate body harm or death if the victim is a "family or household member."

According to MN Statute. 629.72, notwithstanding any other law or rule, an

arresting officer may not issue a citation in lieu of effecting the arrest of an individual being charged or arrested for harassing or stalking, domestic abuse, a violation of an order for protection, or a violation of a domestic abuse no-contact order.

5. Level of Arrest for Fifth Degree Assault and Domestic Assault; Misdemeanor, Gross Misdemeanor and Felony: Officers should be aware there are many domestic officers should be aware there are many domestic abuse related crimes that are eligible for enhancement based on an individual's previous criminal convictions. Fifth Degree Assault and Domestic Assault are deemed misdemeanor offenses. When enhancement factors are present, these offenses may be charged as a gross misdemeanor or felony.

   (a) *Gross Misdemeanors*

      i. MN Statute 609.224, subdivision 2(a), Assault in the Fifth Degree provides for an enhancement to a gross misdemeanor violation when the offense is against the same victim within ten years of a qualified domestic violence-related offense (QDVRO) conviction or adjudication of delinquency in Minnesota, or any similar law of another state.

      ii. If the charge is Domestic Assault (MN Statute 609.2242) and the victim is a family or household member, and the crime occurs within ten years of a QDVRO conviction or adjudication of delinquency of any of the above offenses against any family or household member, the same gross misdemeanor enhancement applies. The prior conviction need not be against a member of the same family or household.

      iii. If there is a prior conviction for assault or threats of violence against any person within two years, a gross misdemeanor may also be charged.

   (b) *Felonies*

      i. If a person commits Fifth Degree Assault against the same victim within ten years of the first of any combination of two or more QDVRO convictions or adjudications of delinquency, the assault becomes a felony. The same enhancement applies to Fifth Degree Assault against any victim occurring within three years of the first of two or more of these convictions.

      ii. Domestic assault against a family or household member is also enhanceable under the same circumstances except that the prior convictions may be against any family or household member.

      iii. According to MN Statute 609.2247, subdivision 2, whoever

assaults a family or household member by strangulation is guilty of a felony.

202.3.4 REPORTS AND FORMS

1. Reports and Forms: Peace officers must write a report after responding to a domestic call. If the officer did not arrest or seek an arrest warrant even though an arrest was authorized, a detailed explanation of the reasons for the officer's decision not to arrest must be documented. The report must then be forwarded to the prosecutor's office for consideration of formal charges. Domestic abuse-related reports must, when feasible or applicable, include the following information:

    (a) detailed statements from the victim, suspect, and any witnesses,

    (b) a description of injuries,

    (c) information about past abuse,

    (d) a summary of the lethality assessment,

    (e) a description of the scene,

    (f) identification of the primary aggressor, if applicable,

    (g) information on the existence of any language barriers,

    (h) the identification of elderly victims or those with disabilities,

    (i) a summary of prior convictions relevant to charging enhancements,

    (j) a general summary of the suspect's criminal history, and

    (k) a list of evidence.

2. Follow-up: If necessary, a domestic call must be turned over to the appropriate investigator for further follow-up when needed. If an arrest is made, the officer must examine the defendant's criminal history record and, if there is evidence of a QDVRO conviction, advise the prosecutor's office of any potential charging enhancements. If there is probable cause to warrant charges on an individual not determined to be the primary aggressor, the peace officer must thoroughly document all relevant information in the report and refer it to the prosecutor for review and consideration of criminal charges.

202.3.5 LETHALITY/RISK ASSESSMENT

Domestic abuse situations often involve heightened emotional responses from the individuals involved because of not only the present circumstances, but the historical context. Historical context is especially important for assessing the potential risk of future domestic violence against an individual victim. Lethality/risk assessments are a tool officers can use to explore a victim's/suspect's abuse history and gauge the risk of future abuse. Officers should complete a lethality/risk assessment, approved by the agency, and include the assessment with their report. The assessment should be sent to the prosecuting attorney's office for review. Minimally, the following questions should be included in the agency's assessment.

(a) Does the suspect have access to a firearm, or is there a firearm in the home?

(b) Has the suspect ever used or threatened to use a weapon against you or your children/family members?

(c) Has the suspect ever attempted to strangle you, cut off the circulation in your neck, or impede your breathing in any way? This may include covering your mouth and/or nose.

(d) Has the suspect ever threatened or tried to kill you?

(e) Has physical violence increased in frequency or severity in recent months?

(f) Has the suspect ever forced or coerced you to have sexual relations against your will?

(g) Does the suspect control or try to control most or all your daily activities?

(h) Does the suspect monitor or surveil most or all your daily activities?

(i) Is the suspect constantly or violently jealous?

(j) Has the suspect ever threatened to commit suicide?

(k) Do you believe the suspect will assault you again?

(l) Has the suspect assaulted you in the past?

(m) Do you believe the suspect will try to kill you?

(n) Are there any pending or prior OFPs, HROs, or other criminal or civil cases involving the suspect?

(o) Has the suspect previously violated an OFP, HRO, DANCO, or other order in which you were the petitioner or protected party?

The questions included in the agency's assessment should be evidence-informed – meaning that the questions are derived from practical experience and/or research. Agencies are encouraged to develop an assessment referral protocol. Minimally, the

protocol should include referring the assessment to the prosecuting attorney's office and a local advocacy program. After an assessment is completed, officers should inform the victim of the outcome or score of the assessment. officers should ask the victim if they would like assistance contacting a victim's rights advocacy center for assistance.

202.4 OTHER DOMESTIC ABUSE-RELATED CRIMES

202.4.1 STALKING

Reports on incidents of stalking must include historical information about/between the individuals involved as well as the emotions the conduct stirred, if any, in the victim(s). This information is necessary to demonstrate patterns of behavior and to satisfy the elements of the crime. Such information is especially important when one of the acts being used to bring forth a charge of stalking was previously attempted but not charged or, possibly, previously reported. Examples of stalking behaviors include, but are not limited to:

(a) Surveillance
   i. Waiting for the victim outside of their office, gym, or other frequented locations.
   ii. Using tracking software on the victim's devices.
   iii. Going through the victim's mail or trash.
   iv. Attaching a tracking device on the victim's vehicle or home.

(b) Life Invasion
   i. Repeated unwanted contact via telephone, text messages, emails, etc.
   ii. Sending or leaving unwanted gifts.
   iii. Initiating contact through third parties.
   iv. Harassing the victim's friends or family.

(c) Intimidation
   i. Using a weapon as a threat.
   ii. Forcing confrontations.
   iii. Threatening to harm or kill the victim, themselves, friends, family, pets, or others the victim cares about.
   iv. Threatening to share or post private information, photos, or videos of the victim.

(d) Interference
   i. Spreading rumors about the victim.
   ii. Ruining or attempting to ruin the victim's reputation.
   iii. Taking and/or sharing photos or videos of the victim without their consent.
   iv. Posting deepfake photos or videos online of the victim.

For additional information regarding stalking behaviors, officers can refer to the Stalking Prevention Awareness and Resource Center's (SPARC) website and law enforcement information sheet.

202.4.2 HARASSMENT

1. Harassment: A person commits a harassment crime if they:

   (a) directly or indirectly, or through third parties, manifest a purpose or intent to injure the person, property, or rights of another by the commission of an unlawful act;

   (b) follow, monitor, or pursue another, whether in person or through any available technological or other means;

   (c) return to the property of another if the actor is without claim of right to the property or consent of one with authority to consent;

   (d) repeatedly make telephone calls, send text messages, or induce a victim to make telephone calls to the actor, whether or not conversations ensue;

   (e) make or cause the telephone of another repeatedly or continuously to ring;

   (f) repeatedly mail or deliver, or causes the delivery by any means, including electronically, of letters, telegrams, messages, and packages, through assistive devices for people with vision impairments or hearing loss, or any communication made through any available technologies or other objects;

   (g) knowingly make false allegations against a peace officer concerning the officer's performance of official duties with intent to influence or tamper with the officer's performance of official duties; or

   (h) use another's personal information, without consent, to invite, encourage, or solicit a third party to engage in a sexual act with the person.

2. Gross Misdemeanor/Felony Harassment: Harassment crimes are elevated to a gross misdemeanor if the conduct was committed with the intent to kill, injure, harass, or intimidate another person if the conduct 1) places the other person in reasonable fear that the person's family or household members will be subject to substantial bodily harm, 2) places the person in reasonable fear that the person's family or household members will be subject to substantial bodily harm, or 3) causes or would reasonably be expected to cause substantial emotional distress to the other person. Harassment crimes may also be elevated to a felony if the provisions of MN Statute 609.749, subdivision 3 or 4 are met.

202.4.3 VIOLATION OF COURT ORDERS

Peace officers must verify whether any of the following orders discussed herein exist before, during, or after an arrest (OFP, HRO, or DANCO). Methods of verification include visually inspecting a paper or digital copy of the order or obtaining verification from the

court or law enforcement agency that issued or served the order. If there is an active court order and the suspect violated the order, the officer's incident report must include information regarding the order, such as the name of the county where the order was originally issued and the court file number. In the report, officers should explicitly identify what provision the suspect violated in the court order.

1. Order for Protection (OFP): A peace officer must arrest and take into custody, without a warrant, any person who the peace officer has probable cause to believe violated a condition of an OFP granted by the court pursuant to MN Statute 518B.01. Such an arrest must be made even if the violation of the order did not take place in the presence of the peace officer. A violation of an OFP is a misdemeanor but the charge is enhanceable to a gross misdemeanor if the offense occurred within ten years of a previous QDVRO conviction or adjudication. OFP violation charges are enhanceable to a felony if 1) the individual violated the OFP within ten years of the first of two or more previous QDVRO conviction/adjudication or 2) the individual violated the OFP while possessing a dangerous weapon as defined in MN Statute 609.02, subdivision 6.

   According to MN Statute 518B.01, subdivision 18(a)(2), an OFP is not voided if the respondent was invited by the petitioner to the petitioner's residence. Likewise, an OFP is not void if the petitioner initiates contact with the respondent. There is not a time limitation to effect a warrantless arrest for a violation of an OFP.

2. Harassment Restraining Order: A peace officer must arrest and take into custody a person who the peace officer has probable cause to believe has violated a harassment restraining order granted by the court pursuant to MN Statute 609.748, subdivisions 4 and 5, if the officer can establish probable cause and verify the existence of the order. A person who violates an HRO is guilty of a misdemeanor. This offense is enhanceable to a gross misdemeanor if the violation occurs within ten years of a QDVRO conviction. Per MN Statute 609.748, subdivision 6(d), the offense is enhanceable to a felony if the person knowingly violates the order:

   (a) within 10 years of the first of two or more previous qualified domestic violence-related offense convictions or adjudications;

   (b) because of the victim's or another's actual or perceived race, color, religion, sex, sexual orientation, disability (as defined in MN Statute 363A.03, subdivision 12), age, or national origin;

   (c) by falsely impersonating another;

   (d) while possessing a dangerous weapon;

(e) with intent to influence or otherwise tamper with a juror or a judicial proceeding or with intent to retaliate against a judicial officer, as defined in MN Statute 609.415, subdivision 3, or a prosecutor, defense attorney, or officer of the court, because of that person's performance of official duties in connection with a judicial proceeding; or

(f) against a victim under the age of 18, if the respondent is more than 36 months older than the victim.

3. Domestic Abuse No Contact Order (DANCO): A peace officer must arrest, without a warrant, and take into custody a person who the peace officer has probable cause to believe has violated a DANCO issued pursuant to MN Statute 629.75. The arrest must be made even if the violation did not occur in the presence of the peace officer. A pretrial DANCO is sometimes continued at the time of sentencing with a new DANCO issued as a condition of probation. This DANCO may be valid for the full probationary period indicated in the order. The court may rescind a DANCO at any time. A victim's production of a copy of a court order that appears valid, absent contrary evidence, provides a prima facie basis for arrest whenever there is probable cause to believe a violation of the order has occurred.

   When investigating a domestic abuse incident, peace officers must, when applicable, consider whether additional crimes have been committed. Other crimes that should be considered are trespassing, criminal damage to property, disorderly conduct, witness tampering, burglary, and/or assault.

202.4.4 CRIME VICTIM RIGHTS AND SERVICES

If, for some reason, it is not possible to effect the arrest of a suspect during a domestic abuse incident (for example, the suspect fled the scene), officers should, when feasible, consider staying at the scene until the likelihood for further violence has been substantially reduced or eliminated. If the suspect is gone on arrival, officers are encouraged to talk to the victim about how to safely contact law enforcement if the suspect returns or their whereabouts are determined. officers are encouraged to provide guidance to victims on how to ensure their own immediate safety (e.g., staying with a family member or friend, having a family member stay with them, or staying at a shelter). If a domestic advocacy program exists in the area, the responding officer should initiate contact on behalf of the victim with their permission. MN Statute 629.342 provides that when a peace officer does not make an arrest, the peace officer must provide immediate assistance to the victim, which includes obtaining any necessary medical treatment, and provide the victim a notice of rights pursuant to MN Statute 629.341, subdivision 3.

1. Assistance to Non-English-Speaking Victims or Victims with Communications Disabilities: The peace officer shall use the resource list established by this law enforcement agency to contact a person to assist in cases where the individuals involved in the domestic call, including the witnesses, are non-

English-speaking, hearing-impaired, or have other communication limitations. The officer should avoid the use of friends, family, or neighbors as the primary interpreter for the investigation. Consideration: Is there a bilingual speaking officer who could assist?

2. Notice of Crime Victim's Rights: The peace officer must give the victim of a domestic abuse incident a copy of the agency's crime victim notification form. Officers are encouraged to verify the victim understands the victim's rights information they have been provided. The agency will routinely review the form to ensure it is current and in compliance with all applicable MN laws. The Department of Public Safety, Office of Justice Programs, produces the crime victim's rights notice and serves as the contact for victims' rights information.

3. Services: The peace officer or agency should contact the local domestic abuse program as soon as possible on all domestic abuse situations for which there is probable cause for an arrest and provide the name, phone number, and address of the victim and a brief factual account of the events that transpired. This section shall not apply if the dissemination of certain data is prohibited by the Minnesota Government Data Practices Act.

4. Child Victims: If a child is present during a domestic abuse incident or if the child is the victim of domestic abuse, the responding officer must determine whether the child has been subject to physical abuse, psychological abuse, sexual abuse, or neglect as defined by MN Statute 260E.03. If a peace officer finds a child in an environment which endangers the child's health or welfare or which will endanger the child's welfare, the child should be taken into protective custody pursuant to MN Statute 260C.175. When cases involve children, officers must comply with the reporting requirements of MN Statute 260E, Reporting of Maltreatment of Minors. If the child has been injured, the officer must escort the child to the nearest hospital for treatment. This can be accomplished by following EMS transport, riding with EMS transport, or by the officer transporting the child as appropriate.

202.5 STATUTORY REFERENCES

1. CHAPTER 13 – Government Data Practices
2. CHAPTER 260E – Reporting of Maltreatment of Minors
3. MN STATUTE 260C.175 – Taking Child Into Custody
4. MN STATUTE 518B.01 – Domestic Abuse Act
5. MN STATUTE 609.185 – Murder in the First Degree
6. MN STATUTE 609.19 – Murder in the Second Degree
7. MN STATUTE 609.195 – Murder in the Third Degree
8. MN STATUTE 609.20 – Manslaughter in the First Degree
9. MN STATUTE 609.205 – Manslaughter in the Second Degree
10. MN STATUTE 609.221 – Assault in the First Degree
11. MN STATUTE 609.222 – Assault in the Second Degree
12. MN STATUTE 609.223 – Assault in the Third Degree
13. MN STATUTE 609.2231 – Assault in the Fourth Degree
14. MN STATUTE 609.224 – Assault in the Fifth Degree
15. MN STATUTE 609.2242 – Domestic Assault
16. MN STATUTE 609.2245 – Female Genital Mutilation; Penalties
17. MN STATUTE 609.2247 – Domestic Assault by Strangulation
18. MN STATUTE 609.25 – Kidnapping
19. MN STATUTE 609.255 – False Imprisonment
20. MN STATUTE 609.342 – Criminal Sexual Conduct in the First Degree
21. MN STATUTE 609.343 – Criminal Sexual Conduct in the Second Degree
22. MN STATUTE 609.344 – Criminal Sexual Conduct in the Third Degree
23. MN STATUTE 609.345 – Criminal Sexual Conduct in the Fourth Degree
24. MN STATUTE 609.3451 – Criminal Sexual Conduct in the Fifth Degree

25. **MN STATUTE 609.3458 – Sexual Extortion**
26. **MN STATUTE 609.377 – Malicious Punishment of a Child**
27. **MN STATUTE 609.3775 – Child Torture**
28. **MN STATUTE 609.582 – Burglary**
29. **MN STATUTE 609.713 – Threats of Violence**
30. **MN STATUTE 609.748 – Harassment; Restraining Order**
31. **MN STATUTE 609.749 – Harassment; Stalking; Penalties**
32. **MN STATUTE 609.78 – Emergency Telephone Calls and Communications**
33. **MN STATUTE 617.261 – Nonconsensual Dissemination of Private Sexual Images**
34. **MN STATUTE 617.262 – Nonconsensual Dissemination of a Deep Fake Depicting Intimate Parts or Sexual Acts**
35. **MN STATUTE 629.341 – Allowing Probable Cause Arrests for Domestic Violence; Immunity from Liability**
36. **MN STATUTE 629.75 – Domestic Abuse no Contact Order**
37. **ADMINISTRATIVE RULE 6700.1615 – Required Agency Policies**

202.6 CHARGING TABLE

The table below was created to assist officers with their probable cause arrest determinations. The table identifies which crimes a previous QDVRO conviction acts as an enhancement for. To determine the offense level and corresponding statute, start on the left side of the table by identifying the offense, then move to the right. Officers should confirm the information in this table with the statute to verify the statute.

"Qualified domestic violence-related offense" refers to a violation of or an attempted violation of an order for protection, first-degree murder, second-degree murder, third-degree murder, first-degree manslaughter, second-degree manslaughter, first-degree assault, second-degree assault, third-degree assault, fourth-degree assault, fifth-degree assault, domestic assault, female genital mutilation, domestic assault by strangulation, kidnapping, false imprisonment, first-degree criminal sexual conduct, second-degree criminal sexual conduct, third-degree criminal sexual conduct, fourth-degree criminal sexual conduct, sexual extortion, malicious punishment of a child, burglary in the first degree, threats of violence, violation of harassment restraining order, harassment, stalking, interference with an emergency call, nonconsensual dissemination of private sexual images, violation of domestic abuse no contact order, and similar laws of other states, the United States, the District of Columbia, tribal lands, and United States territories.

Offense	Victim	Conviction Look Back Period	Previous Conviction w/in Look Back Period or Qualifying Element	Offense Level	Statute
5th Degree Assault	Any Victim			Misdemeanor	609.224, sub. 1
		w/in previous 3 years	QDVRO	Gross Misdemeanor	609.224, sub. 2(b)
		w/in previous 3 years	QDVRO (x2)	Felony	609.224, sub. 4(b)
	Same Victim	w/in previous 10 years	QDVRO	Gross Misdemeanor	609.224, sub. 2(a)
		w/in previous 10 years	QDVRO (x2)	Felony	609.224, sub. 4(a)
				Misdemeanor	609.2242, sub. 1
		w/in previous 10 years	QDVRO	Gross Misdemeanor	609.2242, sub. 2

Domestic Assault	Family or Household Member	w/in previous 10 years	QDVRO (x2)	Felony	609.2242, sub. 4
Violation of an Order for Protection	Family or Household Member			Misdemeanor	518B.01, sub. 14(b)
		w/in previous 10 years	QDVRO	Gross Misdemeanor	518B.01, sub. 14(c)
		w/in previous 10 years	QDVRO (x2)	Felony	518B.01, sub. 14(d)(1)
			*** commits act while possessing a dangerous weapon ***	Felony	518B.01, sub 14(d)(2)
Violation of a Harassment Restraining Order	Any Victim			Misdemeanor	609.748, sub. 6(b)
		w/in previous 10 years	QDVRO	Gross Misdemeanor	609.748, sub. 6(c)
		w/in previous 10 years	QDVRO (x2)	Felony	609.748, sub. 6(d)(1)
			because of actual or perceived protected class status	Felony	609.748, sub. 6(d)(2)
			by falsely impersonating another	Felony	609.748, sub. 6(d)(3)
			while possessing a dangerous weapon	Felony	609.748, sub. 6(d)(4)
			intent to affect juror, judicial proceeding, etc.	Felony	609.748, sub. 6(d)(5)
	Victim under 18 and respondent			Felony	609.748, sub. 6(d)(6)

	is more than 36 months older				

Malicious Punishment of a Child	A Child		***less than substantial bodily harm***	Gross Misdemeanor	609.377, sub. 2
		w/in previous 5 years	1st – 5th Degree Assault, Domestic Assault, 1st – 4th Degree Criminal Sexual Conduct, or Threats of Violence	Felony	609.377, sub. 3
			substantial bodily harm	Felony	609.377, sub. 5
			great bodily harm	Felony	609.377, sub. 6
	A Child Under 4 Years Old		***harm to head, eyes, neck, or multiple bruises to the child's body***	Felony	609.377, sub. 4
				Gross Misdemeanor	609.749, sub. 2(c)(1-8)
		w/in previous 10 years	QDVRO	Felony	609.749, sub. 4(a)
			because of actual or perceived protected class status	Felony	609.749, sub. 3(a)(1)
			by falsely impersonating another	Felony	609.749, sub. 3(a)(2)

Harassment	Any Victim		***while possessing a dangerous weapon***	Felony	609.749, sub. 3(a)(3)
			intent to affect juror, judicial proceeding, etc.	Felony	609.749, sub. 3(a)(4)
	Victim Under 18 and actor is more than 36 months older			Felony	609.749, sub. 3(a)(5)
			sexual or aggressive intent	Felony	609.749, sub. 3(b)

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	***Meeting Date:***	***Item Name:***
Allie Polsfuss, City Administrator	*6/1/2026*	***Wastewater Rate Discussion***

BACKGROUND

Shannon Sweeney of David Drown and Associates conducted a wastewater rate study to project and evaluate sewer rates over the next 10 years. A preliminary review of the study was completed with staff, including Joe Zierden, Janette Rust, and myself, in coordination with Shannon Sweeney. The finance committee met to discuss and review the results.

The goal of the study is to ensure the City is properly planning for the future, and charging the proper rates to fund the sewer plant expansion and ongoing operations. This is not a commitment by the Council to charge these rates, just an acceptance of the study as a tool for future budgeting purposes.

OVERVIEW

Attachment A includes the narrative and rate options provided by Shannon. This has been reviewed by the Finance Committee. Below is a summary of the analysis:

Option 1: Bond for portion of expansion

- Increase of 6% per year to sewer rates
- City will finance portion of expansion
    - Assumes PFA funding
- Remaining will be paid for in cash
- Fund to be kept with a reserve of $1,000,000 following expansion

Option 2: Cash for expansion

- Increase of 10% per year to sewer rates
- City will pay in cash for expansion
- Fund to be kept with reserve of $1,000,000 following expansion

The Finance Committee discussed both options and identified option 2 as preferred. Although the Finance Committee identified option 2 as preferred, the Council can decide to pivot at any time. Shannon is available to make adjustments to the data as requested by the City in the future.

Sewer fees are ultimately approved by the City Council during the fee schedule discussion. Fees from the study will be implemented as directed by the Finance Committee and ultimately approved by the Council.

STAFF RECOMMENDATION

Accept the Wastewater Rate Study as presented as a tool for future planning as recommended by the Finance Committee.

2026 Wastewater Rate Study
City of Breezy Point, Minnesota

Final Report – May 21, 2026

DDA
David Drown Associates, Inc.
Public Finance Advisors

Minneapolis Office:
5029 Upton Avenue South
Minneapolis, MN 55410
612-920-3320 (phone); 612-605-2375 (fax)
www.daviddrown.c

Table of Contents

	Page:
Executive Summary	3
Wastewater System Narrative & Options	4
Exhbiit 1 – Financial Projection of Option 1	6
Exhibit 2 – Financial Projection of Option 2	7

EXECUTIVE SUMMARY

In the spring of 2026 staff from David Drown Associates was authorized to begin work on a wastewater utility rate analysis that incorporated expenditures associated with a future capital project that involved the expansion of the wastewater pond system. The planning period for the rate analysis is projected through 2034. The analysis includes an examination of utility rates for the wastewater system that would be necessary to accommodate the proposed expenditures and maintain a targeted minimum cash balance of approximately $1,000,000.

Four years of audit history were used in examining historical rates and impacts on cash reserves along with year-to-date revenues and expenditures. An implementation year of 2032 has been used for the wastewater treatment pond expansion at a cost of $6,000,000.

Wastewater Rate Impacts:
Two options were examined for the purpose of funding the proposed project. The first considers a nominal annual increase to all wastewater rates and fees with the assumption that the City will be required to borrow a portion of the project cost in order to maintain a $1 million cash reserve in the wastewater fund.

The second option considers more significant increases to rates to build a sufficient cash reserve so that the City can pay cash for the project and maintain a minimum cash reserve of $1 million in the wastewater enterprise fund.

Nominal Increase:
Annual increases to the wastewater rate schedule averaging 6% per year (base, flow, and connection charges) through 2032 will be required to support most of the proposed capital expenditure in 2032, and maintain the minimum targeted cash balance of approximately $1,000,000 by year end 2034. At the 6% level for increases, the City would still need to borrow approximately $1,010,000 for the project. Terms for the new debt were assumed to be 20-years at 4.5%. A residential customer with an $85 quarterly wastewater bill in 2026, would be at $120.57 in 2032.

More Significant Increases:
Annual increases to the wastewater rate schedule averaging 10% per year (base, flow, and connection charges) through 2032 will be required to support all of the proposed capital expenditure in 2032 and maintain the minimum targeted cash balance of approximately $1,000,000 by year end 2034. At the 10% level for increases, the City would not need to borrow for the expansion project based on current estimates. A residential customer with an $85 quarterly wastewater bill in 2026, would be at $150.58 in 2032.

Wastewater System:
The City of Breezy Point has conducted a study of its wastewater infrastructure to examine the existing system capacity and make a determination as to when the treatment facilities may need to be expanded. The study identified 60 to 80 equivalent residential units (ERU) in capacity being available in the existing system. Projecting 15 new ERU's being added to the system each year, it has been assumed that a $6 million expansion to the treatment facility would be required in 2032.

The present system has approximately 922 metered customers (some customers have more than one meter), with most customers paying a flat quarterly fee of $85.00. The City has historically funded extensions and capital projects within its wastewater system with cash.

The City of Breezy Point is in the enviable position of having no debt on the wastewater system, and has accumulated a cash balance of approximately $4.407 million at the end of 2025. The City has positioned itself well to undertake a significant expansion of the treatment facility when required to do so.

The Wastewater system is comprised largely of residential customers (833 of 922) that generate about 50% of the utility revenues from a fixed quarterly fee.

Rate Analysis – Option 1:
I have evaluated two options for the modification of wastewater rates to support the proposed expansion and operating costs. The first option includes increases of 6% annually through 2034, with more modest inflation-based increases thereafter.

A summary of key assumptions used in the projection include the following:

1) The city will average 15 new connections to the Wastewater system each year.

2) Operating costs will increase by 4% per year with an additional increase of $20,000 per year once the treatment plant expansion is operational.

3) Revenue increases from growth will average approximately 1% per year.

4) The City will finance, through the issuance of bonds or a PFA loan (State), a portion of the project costs totaling $1,010,000 structured over a 20-year term. At this point I have assumed a 4.5% interest rate. Debt service will start in 2033.

5) The City will earn an average of 3% interest on its invested cash.

Attached (Exhibit 1) you will find the financial projection for the Wastewater enterprise based on the assumptions outlined above.

Rate Analysis – Option 2:
The second option includes increases of 10% annually through 2032, with more modest inflation-based increases to be considered thereafter.

A summary of key assumptions used in the projection include the following:

1) The city will average 15 new connections to the Wastewater system each year.

2) Operating costs will increase by 4% per year with an additional increase of $20,000 per year once the treatment plant expansion is operational.

3) Revenue increases from growth will average approximately 1% per year.

4) The City will pay cash for the expansion project and maintain a minimum cash balance in the sewer fund of at least $1,000,000 by year end 2034.

5) The City will earn an average of 3% interest on its invested cash.

Attached (Exhibit 2) you will find the financial projection for the Wastewater enterprise based on the assumptions outlined above.

Additional options may be evaluated now or upon request as a financial model has been created and can be efficiently updated with annual audit information and modified to accommodate other options.

City of Breezy Point, Minnesota Sewer Fund Analysis			Audited			Projected										Exhibit 1
Connections/Year:	15															
Annual Inflation Rate:	4.00%															
Sales Growth Rate:	1.00%	(15 units per year)														
Rate Increase (2027-2034):	6.00%															
Interest Earned on Cash:	3.00%						Budgeted									
Operating Revenues		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
User Charges		413,766	421,038	454,794	459,163	472,413	525,050	561,804	601,130	643,209	688,233	736,410	787,958	843,116	902,134	
Other		-	-	-		-	-	-	-	-	-	-	-	-	-	
Total Operating Revenue		413,766	421,038	454,794	459,163	472,413	525,050	561,804	601,130	643,209	688,233	736,410	787,958	843,116	902,134	
Operating Expenses																
Personal Services		197,171	230,934	263,551	331,378	306,151	308,850	321,204	334,052	347,414	361,311	375,763	390,794	406,426	422,683	
Emplyee Benefits		25,611	38,102	36,222	41,367	20,438	84,965	88,364	91,898	95,574	99,397	103,373	107,508	111,808	116,280	
Professional Services		2,919	2,348	7,007	27,724	18,022	40,000	41,600	43,264	44,995	46,794	48,666	50,613	52,637	54,743	
Utilities		22,952	26,638	27,719	32,325	32,847	35,000	36,400	37,856	39,370	40,945	42,583	44,286	46,058	47,900	
Maintenance and Supplies		23,396	43,961	106,839	90,777	283,744	45,915	47,752	49,662	51,648	53,714	55,863	58,097	60,421	62,838	
Depreciation		-	241,454	241,785	243,828	242,988	242,988	242,988	242,988	242,988	242,988	242,988	242,988	242,988	242,988	
Insurance		6,398	8,178	10,309	13,391	13,520	12,320	12,813	13,325	13,858	14,413	14,989	15,589	16,212	16,861	
Other Services and Charges		12,664	13,769	12,115	18,875	20,179	11,500	11,960	12,438	12,936	13,453	13,992	14,551	15,133	15,739	
Increase in Op Costs from Project		-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,800	
Total Operating Expenses		291,111	605,384	705,547	799,665	937,889	781,538	803,080	825,484	848,784	873,015	898,216	924,426	971,683	1,000,831	
Operating Income		122,655	(184,346)	(250,753)	(340,502)	(465,476)	(256,488)	(241,277)	(224,354)	(205,575)	(184,782)	(161,807)	(136,467)	(128,567)	(98,697)	
Net Cash from Operations		122,655	70,998	(101,300)	(73,527)	(220,612)	(13,500)	1,712	18,634	37,413	58,206	81,181	106,521	114,421	144,291	
Connection Charges		111,375	36,650	29,925	47,525	29,925	48,750	51,675	54,776	58,062	61,546	65,238	69,153	73,302	77,700	
Assessments		137,190	83,891	79,199	81,030	75,289	41,910	41,910	41,910	38,475	38,475	38,475	38,177	38,177	33,868	
Intergovernmental & Other		-	33,760	(48)	5,152	800	-	-	-	-	-	-	-	-	-	
Interest Income		(4,066)	(88,827)	125,915	178,446	172,997	132,197	137,278	142,005	147,408	153,461	160,353	50,000	26,394	28,933	
Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	(77,645)	(77,645)	
Issuance of Bonds/Notes		-	-	-	-	-	-	-	-	-	-	-	1,010,000	-	-	
Acquisition of Capital Assets		(26,992)	(43,170)	(48,200)	(40,850)	(39,820)	(40,000)	(75,000)	(77,250)	(79,568)	(81,955)	(84,413)	(6,000,000)	(90,000)	(92,700)	
Transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase in Cash		340,162	93,302	85,491	197,776	**18,579**	**169,357**	**157,575**	**180,075**	**201,790**	**229,733**	**260,835**	**(4,726,149)**	**84,649**	**114,448**	
Cash Beginning of Year		3,671,268	4,011,430	4,104,732	4,190,223	4,387,999	4,406,578	4,575,935	4,733,510	4,913,585	5,115,375	5,345,109	5,605,943	879,794	964,443	
Cash End of Year		**4,011,430**	**4,104,732**	**4,190,223**	**4,387,999**	**4,406,578**	**4,575,935**	**4,733,510**	**4,913,585**	**5,115,375**	**5,345,109**	**5,605,943**	**879,794**	**964,443**	**1,078,891**	
Quarterly Fixed Charge:			70.00	75.00	75.00	75.00	85.00	90.10	95.51	101.24	107.31	113.75	120.57	127.81	135.48	
Flow Charge per 1K over 12K:			8.82	8.82	8.82	8.82	8.82	9.35	9.91	10.50	11.14	11.80	12.51	13.26	14.06	
Connection Charge Per ERU:			3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,445.00	3,651.70	3,870.80	4,103.05	4,349.23	4,610.19	4,886.80	5,180.01	
12,000 gal per quarter usage:		-	70.00	75.00	75.00	75.00	85.00	90.10	95.51	101.24	107.31	113.75	120.57	127.81	135.48	
30,000 gal per quarter usage:		-	228.76	233.76	233.76	233.76	243.76	258.39	273.89	290.32	307.74	326.21	345.78	366.52	388.52	

City of Breezy Point, Minnesota Sewer Fund Analysis			Audited			Projected										Exhibit 2
Connections/Year:	15															
Annual Inflation Rate:	4.00%															
Sales Growth Rate:	1.00%	(15 units per year)														
Rate Increase (2027-2034):	10.00%															
Interest Earned on Cash:	3.00%						Budgeted									
Operating Revenues		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	
User Charges		413,766	421,038	454,794	459,163	472,413	525,050	582,806	646,914	718,075	797,063	884,740	982,061	982,061	982,061	
Other		-	-	-		-	-	-	-	-	-	-	-	-	-	
Total Operating Revenue		413,766	421,038	454,794	459,163	472,413	525,050	582,806	646,914	718,075	797,063	884,740	982,061	982,061	982,061	
Operating Expenses																
Personal Services		197,171	230,934	263,551	331,378	306,151	308,850	321,204	334,052	347,414	361,311	375,763	390,794	406,426	422,683	
Emplyee Benefits		25,611	38,102	36,222	41,367	20,438	84,965	88,364	91,898	95,574	99,397	103,373	107,508	111,808	116,280	
Professional Services		2,919	2,348	7,007	27,724	18,022	40,000	41,600	43,264	44,995	46,794	48,666	50,613	52,637	54,743	
Utilities		22,952	26,638	27,719	32,325	32,847	35,000	36,400	37,856	39,370	40,945	42,583	44,286	46,058	47,900	
Maintenance and Supplies		23,396	43,961	106,839	90,777	283,744	45,915	47,752	49,662	51,648	53,714	55,863	58,097	60,421	62,838	
Depreciation		-	241,454	241,785	243,828	242,988	242,988	242,988	242,988	242,988	242,988	242,988	242,988	242,988	242,988	
Insurance		6,398	8,178	10,309	13,391	13,520	12,320	12,813	13,325	13,858	14,413	14,989	15,589	16,212	16,861	
Other Services and Charges		12,664	13,769	12,115	18,875	20,179	11,500	11,960	12,438	12,936	13,453	13,992	14,551	15,133	15,739	
Increase in Op Costs from Project		-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,800	
Total Operating Expenses		291,111	605,384	705,547	799,665	937,889	781,538	803,080	825,484	848,784	873,015	898,216	924,426	971,683	1,000,831	
Operating Income		122,655	(184,346)	(250,753)	(340,502)	(465,476)	(256,488)	(220,275)	(178,570)	(130,709)	(75,952)	(13,477)	57,636	10,378	(18,770)	
Net Cash from Operations		122,655	70,998	(101,300)	(73,527)	(220,612)	(13,500)	22,714	64,418	112,279	167,036	229,511	300,624	253,366	224,218	
Connection Charges		111,375	36,650	29,925	47,525	29,925	48,750	53,625	58,988	64,886	71,375	78,512	86,364	86,364	86,364	
Assessments		137,190	83,891	79,199	81,030	75,289	41,910	41,910	41,910	38,475	38,475	38,475	38,177	38,177	33,868	
Intergovernmental & Other		-	33,760	(48)	5,152	800	-	-	-	-	-	-	-	-	-	
Interest Income		(4,066)	(88,827)	125,915	178,446	172,997	132,197	137,278	142,694	149,617	158,187	168,781	60,000	16,262	25,387	
Debt Service		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Issuance of Bonds/Notes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Acquisition of Capital Assets		(26,992)	(43,170)	(48,200)	(40,850)	(39,820)	(40,000)	(75,000)	(77,250)	(79,568)	(81,955)	(84,413)	(6,000,000)	(90,000)	(92,700)	
Transfers		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase in Cash		340,162	93,302	85,491	197,776	**18,579**	**169,357**	**180,527**	**230,760**	**285,689**	**353,118**	**430,866**	**(5,514,836)**	**304,169**	**277,137**	
Cash Beginning of Year		3,671,268	4,011,430	4,104,732	4,190,223	4,387,999	4,406,578	4,575,935	4,756,462	4,987,222	5,272,911	5,626,029	6,056,895	542,060	846,229	
Cash End of Year		**4,011,430**	**4,104,732**	**4,190,223**	**4,387,999**	**4,406,578**	**4,575,935**	**4,756,462**	**4,987,222**	**5,272,911**	**5,626,029**	**6,056,895**	**542,060**	**846,229**	**1,123,366**	
Quarterly Fixed Charge:			70.00	75.00	75.00	75.00	85.00	93.50	102.85	113.14	124.45	136.89	150.58	150.58	150.58	
Flow Charge per 1K over 12K:			8.82	8.82	8.82	8.82	8.82	9.70	10.67	11.74	12.91	14.20	15.63	15.63	15.63	
Connection Charge Per ERU:			3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,575.00	3,932.50	4,325.75	4,758.33	5,234.16	5,757.57	5,757.57	5,757.57	
12,000 gal per quarter usage:		-	70.00	75.00	75.00	75.00	85.00	93.50	102.85	113.14	124.45	136.89	150.58	150.58	150.58	
30,000 gal per quarter usage:		-	228.76	233.76	233.76	233.76	243.76	268.14	294.95	324.44	356.89	392.58	431.84	431.84	431.84	

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	***Meeting Date:***	***Item Name:***
Joe Zierden, Public Works Director	*6/1/2026*	*Tractor Purchase/Trade*

BACKGROUND/DISCUSSION

During 2025 budgeting it was decided to delay public works scheduled 2026 CIP purchase of a ditch mowing tractor for approximately $160,000 due to budget constraints. It was decided to budget $80,000 for 2026 and $80,000 for 2027 to allow replacement of the current tractor to occur in 2027. During the preliminary budgeting for 2027 a used tractor became available that met requirements, had no use on the ditch mowing component and offered a front mount 3-point broom for the cost of approximately $92,500. The used tractor would cut cost ownership in half without an appreciable reduction in service lifespan and would allow the Public Works CIP to get back to track for 2027.

FINANCIAL IMPACT

Purchase 2020 John Deere 5115M, 755 hrs	**$92,500**
Trade 2002 New Holland TS 110 4350 hrs	**$26,000**
Total Cost	**$66,500**

COUNCIL ACTION REQUESTED

A motion to purchase the 2020 John Deere 5115M for $92,500 and trade the 2002 New Holland TS 110 $26,000 for a total cost of $66,500 from Minnesota Equipment Inc. would be appreciated.

Customer:

Quotes are valid for 30 days from the creation date or upon contract expiration, whichever occurs first.

A Purchase Order (PO) or Letter of Intent (LOI) including the below information is required to proceed with this sale. The PO or LOI will be returned if information is missing.

☐ Vendor: Deere & Company

2000 John Deere Run

Cary, NC 27513-2789 US

FED ID: 36-2382580

UEID: FNSWEDARMK53

☐ Signature on all LOIs and POs with a signature line

☐ Contract name or number; or JD Quote ID

☐ Sold to street address

☐ Ship to street address (no PO box)

☐ Bill to contact name and phone number

☐ Bill to address

☐ Bill to email address (required to send the invoice and/or to obtain the tax exemption certificate)

☐ Membership number if required by the contract

Quotes of equipment offered through contracts between Deere & Company, its divisions and subsidiaries (collectively "Deere") and government agencies are subject to audit and access by Deere's Strategic Accounts Business Division to ensure compliance with the terms and conditions of the contracts.

For any questions, please contact:

SHANE FISHER
Minnesota Equipment, Inc.
13725 Main Street
Rogers, MN 55374
Cell Phone: 763-204-1171
Email: shanefisher@mnequip.com

ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):

Deere & Company

2000 John Deere Run

Cary, NC 27513-2789 US

FED ID: 36-2382580

UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:

SHANE FISHER

Minnesota Equipment, Inc.

13725 Main Street Rogers, MN 55374

Prepared For

CITY OF BREEZY POINT

8319 COUNTY ROAD 11

PEQUOT LAKES, MN 564723114

(218) 562-4441

Prepared By

SHANE FISHER

Minnesota Equipment, Inc.

13725 Main Street

Rogers, MN 55374

763-204-1171

shanefisher@mnequip.com

Quote Id 1964946

Creation Date 22-Apr-2026

Expiration Date 22-May-2026

Rogers



ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):

Deere & Company

2000 John Deere Run

Cary, NC 27513-2789 US

FED ID: 36-2382580

UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:

SHANE FISHER

Minnesota Equipment, Inc.

13725 Main Street Rogers, MN 55374

Prepared For

CITY OF BREEZY POINT

8319 COUNTY ROAD 11

PEQUOT LAKES, MN 564723114

(218) 562-4441

Prepared By

SHANE FISHER

Minnesota Equipment, Inc.

13725 Main Street

Rogers, MN 55374

763-204-1171

shanefisher@mnequip.com

Quote Id 1964946

Creation Date 22-Apr-2026

Expiration Date 22-May-2026

Customer Notes

Sourecwell Contract Pricing

Quote Summary

Equipment Summary	Suggested List	Selling Price	QTY In Group	Extended
John Deere Used 5115M with 75" Diamond Side Flail and 84" Broom **Contract:** Open Market	**$92,500.00**	**$92,500.00**	**1**	**$92,500.00**
Equipment Total				**$92,500.00**

Trade In Summary	Extended
New Holland TS110	**$26,000.00**
Final Trade Allowance	$26,000.00

Quote Summary	
Total Selling Price	$92,500.00
Total Trade-In Allowance	($26,000.00)
Trade Difference	$66,500.00

Salesperson : X _____ **Accepted By : X** _____

Sub-total	**$66,500.00**
Balance Due	**$66,500.00**

Salesperson : X _____ **Accepted By : X** _____

Selling Equipment

Quote # 1964946

Customer CITY OF BREEZY POINT

John Deere Used 5115M with 75" Diamond Side Flail and 84" Broom

QTY In Group : 1

Equipment Notes	
Hours	- - -
Serial Number	
Stock Number	- - -
Contract	Open Market
PUK Parent Serial #	- - -

Suggested List
$92,500.00

Selling Price
$92,500.00

Discount Amount
$0.00

Equipment Summary

Code	Description	Qty	List Price	Discount %	Discount $	Adjusted Selling Price
1	John Deere Used 5115M with 75" Diamond Side Flail and 84" Broom	1	$92,500.00	0.0%	$0.00	$92,500.00
Total Base / Options			**$92,500.00**		**$0.00**	**$92,500.00**
Selling Price Subtotal						**$92,500.00**
Total Selling Price			**$92,500.00**		**$0.00**	**$92,500.00**

Trade-Ins

New Holland TS110

Trade-In Notes	- - -
Serial Number	
Stock Number	
Hour Meter	- - -

Description	Net Trade Value
New Holland TS110	$26,000.00
Pay Off	$0.00
Total	**$26,000.00**

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	***Meeting Date:***	***Item Name:***
Joe Zierden, Public Works Director	*6/1/2026*	*Park Paving*

BACKGROUND/DISCUSSION

Paving to the entrances of the community garden and connecting to the existing park trails was budgeted in 2025 for an estimated $15,000 to be completed in 2026. The paving will improve access and limit turf damage and mud tracking from equipment emptying compost bins on the existing walking trails and was recommended for approval by the park committee at the last park meeting.

FINANCIAL IMPACT

$7,153.00

COUNCIL ACTION REQUESTED

A motion to accept the park paving bid from Anderson Brothers construction would be appreciated.

CITY OF BREEZY POINT, MINNESOTA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

CITY OF BREEZY POINT, MINNESOTA
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2025

INTRODUCTORY SECTION	
ELECTED AND APPOINTED OFFICIALS	1
FINANCIAL SECTION	
INDEPENDENT AUDITORS' REPORT	2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	5
STATEMENT OF ACTIVITIES	6
FUND FINANCIAL STATEMENTS	
BALANCE SHEET – GOVERNMENTAL FUNDS	7
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES	9
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS	10
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES – GOVERNMENTAL ACTIVITIES	12
STATEMENT OF NET POSITION – PROPRIETARY FUND	13
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION – PROPRIETARY FUND	14
STATEMENT OF CASH FLOWS – PROPRIETARY FUND	15
NOTES TO BASIC FINANCIAL STATEMENTS	16
REQUIRED SUPPLEMENTARY INFORMATION	
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	45
SCHEDULE OF CONTRIBUTIONS	46
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND	47
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – CEMETERY FUND	49
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – EDA FUND	50
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – TIF FUND	51
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	52
OTHER REPORT SECTION	
INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE	62

INTRODUCTORY SECTION

CITY OF BREEZY POINT, MINNESOTA
ELECTED AND APPOINTED OFFICIALS
DECEMBER 31, 2025

ELECTED	NAME	TERM EXPIRES
	Mayor – Todd Roggenkamp	12/31/2026
	Council Members:	
	Michael Moroni	12/31/2026
	Rebecca Ball	12/31/2028
	Steven Jensen	12/31/2028
	Brad Scott	12/31/2026

APPOINTED	TITLE / NAME
	City Administrator – Allie Polsfuss
	Auditor – CliftonLarsonAllen LLP

FINANCIAL SECTION

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Honorable Mayor and
Members of the City Council
City of Breezy Point
Breezy Point, Minnesota

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Breezy Point, Minnesota (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City, as of December 31, 2025, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.

Honorable Mayor and
Members of the City Council
City of Breezy Point

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Honorable Mayor and
Members of the City Council
City of Breezy Point

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedule of the City's proportionate share of the net pension liability, schedule of the City's contributions, and the budgetary comparison schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Brainerd, Minnesota
May 14, 2026

BASIC FINANCIAL STATEMENTS

CITY OF BREEZY POINT, MINNESOTA
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Investments	$ 3,774,768	$ 4,406,595	$ 8,181,363
Receivables:			
Taxes	103,762	-	103,762
Accounts	6,573	109,465	116,038
Special Assessments	222,878	453,351	676,229
Prepaids	154,318	4,768	159,086
Due from Other Governments	740	-	740
Note Receivable	1,335,000	-	1,335,000
Capital Assets:			
Land and Construction In Progress	2,672,754	146,875	2,819,629
Other Capital Assets, Net of Depreciation	8,276,846	3,040,961	11,317,807
Total Assets	16,547,639	8,162,015	24,709,654
DEFERRED OUTFLOWS OF RESOURCES			
Pension Related	1,004,318	48,815	1,053,133
LIABILITIES			
Accounts Payable	347,992	35,956	383,948
Accrued Liabilities	18,430	5,194	23,624
Unearned Revenue	-	7,828	7,828
Long-Term Liabilities - Due Within One Year	130,735	3,419	134,154
Long-Term Liabilities - Due in More Than One Year	1,602,649	18,672	1,621,321
Net Pension Liability	757,051	104,350	861,401
Total Liabilities	2,856,857	175,419	3,032,276
DEFERRED INFLOWS OF RESOURCES			
Pension Related	1,137,881	81,590	1,219,471
NET POSITION			
Net Investment in Capital Assets	10,949,600	3,187,836	14,137,436
Restricted for:			
Tax Increment Financing	8,082	-	8,082
Cemetery Operations	222,122	-	222,122
Capital Outlay	46,648	-	46,648
Debt Service	497,293	-	497,293
Unrestricted	1,833,474	4,765,985	6,599,459
Total Net Position	$ 13,557,219	$ 7,953,821	$ 21,511,040

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenue (Expense) and Changes in Net Position: Governmental Activities	Net Revenue (Expense) and Changes in Net Position: Business-Type Activities	Net Revenue (Expense) and Changes in Net Position: Total
GOVERNMENTAL ACTIVITIES							
General Government	$ 1,212,998	$ 317,379	$ -	$ -	$ (895,619)	$ -	$ (895,619)
Public Safety	2,165,761	97,800	102,944	-	(1,965,017)	-	(1,965,017)
Streets and Highways	939,682	44,358	-	-	(895,324)	-	(895,324)
Culture and Recreation	87,097	-	-	-	(87,097)	-	(87,097)
Economic Development	1,780	-	-	-	(1,780)	-	(1,780)
Cemetery	24,333	17,196	-	-	(7,137)	-	(7,137)
Debt Service	46,949	-	-	-	(46,949)	-	(46,949)
Total Governmental Activities	4,478,600	476,733	102,944	-	(3,898,923)	-	(3,898,923)
BUSINESS-TYPE ACTIVITIES							
Sewer	937,889	543,282	-	-	-	(394,607)	(394,607)
Total	$ 5,416,489	$ 1,020,015	$ 102,944	$ -	(3,898,923)	(394,607)	(4,293,530)
	GENERAL REVENUES						
	Taxes:						
	Property Taxes, Levied for General Purpose				3,414,673	-	3,414,673
	Grants and Contributions not Restricted to Specific Programs				49,288	-	49,288
	Unrestricted Investment Earnings				151,421	172,997	324,418
	Gain on Sale of Capital Assets				-	800	800
	Miscellaneous				139,744	-	139,744
	Total General Revenues				3,755,126	173,797	3,928,923
	CHANGES IN NET POSITION				(143,797)	(220,810)	(364,607)
	Net Position - Beginning of Year				13,701,016	8,174,631	21,875,647
	NET POSITION - END OF YEAR				$ 13,557,219	$ 7,953,821	$ 21,511,040

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	General Fund	Cemetery Fund	EDA Fund	Debt Service Fund
ASSETS				
Cash and Investments	$ 1,891,291	$ 221,680	$ 4,819	$ 608,476
Receivables:				
Taxes	103,762	-	-	-
Accounts	15	300	-	-
Special Assessments	-	-	-	5,777
Due from Other Governments	740	-	-	-
Note Receivable	-	-	-	1,335,000
Prepaids	148,668	237	-	367
Total Assets	$ 2,144,476	$ 222,217	$ 4,819	$ 1,949,620
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts Payable	$ 271,464	$ 95	$ -	$ 400
Accrued Liabilities	18,430	-	-	-
Total Liabilities	289,894	95	-	400
DEFERRED INFLOWS OF RESOURCES				
Unavailable Taxes and Special Assessments	47,492	-	-	3,679
FUND BALANCES				
Nonspendable	148,668	237	-	-
Restricted	-	221,885	-	1,945,541
Committed	-	-	4,819	-
Unassigned	1,658,422	-	-	-
Total Fund Balances	1,807,090	222,122	4,819	1,945,541
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 2,144,476	$ 222,217	$ 4,819	$ 1,949,620

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
BALANCE SHEET (CONTINUED)
GOVERNMENTAL FUNDS
DECEMBER 31, 2025

	Revolving Capital Fund	Whitebirch TIF Fund	Total Governmental Funds
ASSETS			
Cash and Investments	$ 1,040,420	$ 8,082	$ 3,774,768
Receivables:			
Taxes	-	-	103,762
Accounts	6,258	-	6,573
Special Assessments	217,101	-	222,878
Due from Other Governments	-	-	740
Note Receivable	-	-	1,335,000
Prepaids	5,046	-	154,318
Total Assets	$ 1,268,825	$ 8,082	$ 5,598,039
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts Payable	$ 76,033	$ -	$ 347,992
Accrued Liabilities	-	-	18,430
Total Liabilities	76,033	-	366,422
DEFERRED INFLOWS OF RESOURCES			
Unavailable Taxes and Special Assessments	213,211	-	264,382
FUND BALANCES			
Nonspendable	-	-	148,905
Restricted	46,648	8,082	2,222,156
Committed	932,933	-	937,752
Unassigned	-	-	1,658,422
Total Fund Balances	979,581	8,082	4,967,235
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 1,268,825	$ 8,082	$ 5,598,039

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2025

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total Fund Balance - Governmental Funds		$ 4,967,235
Total net position reported for governmental activities in the statement of net position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. Those assets consist of:		
Land	$ 2,019,126	
Construction in Progress	653,628	
Land Improvement, Net of Accumulated Depreciation	2,831,334	
Buildings and Improvements, Net of Accumulated Depreciation	4,221,194	
Vehicles, Net of Accumulated Depreciation	946,670	
Equipment, Net of Accumulated Depreciation	277,648	10,949,600
Some of the City's property taxes and special assessments will be collected after year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are reported as deferred inflows of resources in the governmental funds.		264,382
Net pension liability and related deferred inflows and outflows are recorded only on the statement of net position. Balances at year-end are:		
Net Pension Liability	(757,051)	
Deferred Inflows of Resources - Pension Related	(1,137,881)	
Deferred Outflows of Resources - Pension Related	1,004,318	(890,614)
Long-term liabilities that pertain to governmental funds, including bonds payable, are not due and payable in the current period and, therefore, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position.		
Bonds Payable		(1,335,000)
Compensated Absences Payable		(281,457)
Bond Premium		(116,927)
Net Position of Governmental Activities as Reported on the Statement of Net Position		$ 13,557,219

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

	General Fund	Cemetery Fund	EDA Fund	Debt Service Fund
REVENUES				
Property Taxes	$ 3,078,746	$ 20,000	$ 3,650	$ 280,000
Special Assessments	-	-	-	-
Licenses and Permits	279,924	-	-	-
Intergovernmental	197,121	-	-	-
Charges for Services	127,053	17,196	-	-
Fines and Forfeits	17,972	-	-	-
Investment Earnings (Losses)	63,842	8,316	174	16,606
Contributions and Donations	150	-	-	-
Other	30,043	4,098	-	60,569
Total Revenues	3,794,851	49,610	3,824	357,175
EXPENDITURES				
Current:				
General Government	872,072	-	-	-
Public Safety	1,790,762	-	-	-
Streets and Highways	498,173	833	-	32
Culture and Recreation	63,302	-	-	-
Economic Development	-	-	1,675	-
Cemetery	-	23,500	-	-
Debt Service:				
Interest and Other Charges	-	-	-	60,569
Capital Outlay	97,479	-	-	-
Total Expenditures	3,321,788	24,333	1,675	60,601
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	473,063	25,277	2,149	296,574
OTHER FINANCING SOURCES (USES)				
Transfers In	5,000	-	-	-
Transfers Out	(527,000)	(5,000)	-	-
Total Other Financing Sources (Uses)	(522,000)	(5,000)	-	-
NET CHANGE IN FUND BALANCE	(48,937)	20,277	2,149	296,574
Fund Balance - Beginning of Year	1,856,027	201,845	2,670	1,648,967
FUND BALANCE - END OF YEAR	$ 1,807,090	$ 222,122	$ 4,819	$ 1,945,541

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

	Revolving Capital Fund	Whitebirch TIF Fund	Total Governmental Funds
REVENUES			
Property Taxes	$ -	$ 16,094	$ 3,398,490
Special Assessments	46,843	-	46,843
Licenses and Permits	-	-	279,924
Intergovernmental	-	-	197,121
Charges for Services	11,163	-	155,412
Fines and Forfeits	498	-	18,470
Investment Earnings (Losses)	62,483	-	151,421
Contributions and Donations	975	-	1,125
Other	28,874	-	123,584
Total Revenues	150,836	16,094	4,372,390
EXPENDITURES			
Current:			
General Government	239,316	-	1,111,388
Public Safety	-	-	1,790,762
Streets and Highways	23,955	-	522,993
Culture and Recreation	-	-	63,302
Economic Development	-	13,970	15,645
Cemetery	-	-	23,500
Debt Service:			
Interest and Other Charges	-	-	60,569
Capital Outlay	3,040,960	-	3,138,439
Total Expenditures	3,304,231	13,970	6,726,598
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,153,395)	2,124	(2,354,208)
OTHER FINANCING SOURCES (USES)			
Transfers In	527,000	-	532,000
Transfers Out	-	-	(532,000)
Total Other Financing Sources (Uses)	527,000	-	-
NET CHANGE IN FUND BALANCE	(2,626,395)	2,124	(2,354,208)
Fund Balance - Beginning of Year	3,605,976	5,958	7,321,443
FUND BALANCE - END OF YEAR	$ 979,581	$ 8,082	$ 4,967,235

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

RECONCILIATION TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balance - Total Governmental Funds		$ (2,354,208)
Amounts reported for governmental activities in the statement of activities is different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets are capitalized and the cost is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlays		3,101,174
Depreciation Expense		(817,725)
The governmental funds report bond proceeds as financing sources, while repayment of bond principal is reported as an expenditure. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities and repayment of principal reduces the liability. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, however, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences is the treatment of general obligation bonds and related items as follows:		
Amortization of Bond Premium		13,652
In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount paid.		(94,197)
Delinquent and unavailable property taxes will be collected subsequent to year-end, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the governmental funds.		
Deferred Inflows of Resources - December 31, 2024	$ (284,800)	
Deferred Inflows of Resources - December 31, 2025	264,382	(20,418)
Pension expenditures on the governmental funds are measured by current year employee contributions. Pension expenses on the statement of activities are measured by the change in net pension liability and the related deferred inflows and outflows of resources.		27,925
Change in Net Position of Governmental Activities as Reported on the Statement of Activities		$ (143,797)

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUND
DECEMBER 31, 2025

	Enterprise Fund Sewer
ASSETS	
Cash and Investments	$ 4,406,595
Receivables:	
Accounts	109,465
Special Assessments	453,351
Prepaids	4,768
Capital Assets:	
Land and Construction in Progress	146,875
Other Capital Assets, Net of Accumulated Depreciation	3,040,961
Total Assets	8,162,015
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related	48,815
LIABILITIES	
Current Liabilities:	
Accounts Payable	35,956
Salaries Payable	5,194
Accrued Compensated Absences	3,419
Unearned Revenue	7,828
Total Current Liabilities	52,397
Long-Term Liabilities:	
Net Pension Liability	104,350
Accrued Compensated Absences	18,672
Total Long-Term Liabilities	123,022
Total Liabilities	175,419
DEFERRED INFLOWS OF RESOURCES	
Pension Related	81,590
NET POSITION	
Net Investment in Capital Assets	3,187,836
Unrestricted	4,765,985
Total Net Position	$ 7,953,821

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2025

	Enterprise Fund Sewer
OPERATING REVENUES	
Charges for Services	$ 472,413
OPERATING EXPENDITURES	
Personal Services	306,151
Employee Benefits	20,438
Professional Services	18,022
Utilities	32,847
Maintenance and Supplies	283,744
Depreciation	242,988
Insurance	13,520
Other Services and Charges	20,179
Total Operating Expenditures	937,889
OPERATING LOSS	(465,476)
NONOPERATING REVENUES (EXPENSES)	
Investment Earnings (Losses)	172,997
Gain on the Sale of Assets	800
Special Assessments	40,927
Hook Up Fees	29,925
Miscellaneous Receipts (Expenses)	17
Total Nonoperating Revenues (Expenses)	244,666
CHANGE IN NET POSITION	(220,810)
Net Position - Beginning of Year	8,174,631
NET POSITION - END OF YEAR	$ 7,953,821

See accompanying Notes to Basic Financial Statements.

CITY OF BREEZY POINT, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
YEAR ENDED DECEMBER 31, 2025

	Enterprise Fund Sewer
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Received from Customers	$ 469,876
Cash Paid to Employees for Services	(355,736)
Cash Paid to Suppliers for Goods and Services	(299,652)
Net Cash Used by Operating Activities	(185,512)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Miscellaneous Revenues	17
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and Construction of Capital Assets	(74,920)
Sale of Assets	800
Special Assessments Received	75,289
Collection of Connection Charges	29,925
Net Cash Provided by Capital and Related Financing Activities	31,094
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment Earnings (Loss)	172,997
NET INCREASE IN CASH AND INVESTMENTS	18,596
Cash and Investments - Beginning of Year	4,387,999
CASH AND INVESTMENTS - END OF YEAR	$ 4,406,595
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES	
Operating Loss	$ (465,476)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:	
Depreciation	242,988
Noncash Items Included in Operating Income	35,100
(Increase) Decrease in Assets:	
Accounts Receivable	(2,851)
Deferred Outflows of Resources - Pension	5,154
Prepayments	3,393
Increase (Decrease) in Liabilities:	
Accounts Payable	30,167
Accrued Liabilities	(9,700)
Accrued Compensated Absences	(23,219)
Unearned Revenue	314
Net Pension Liability	(7,636)
Deferred Inflows of Resources - Pension	6,254
Net Cash Used by Operating Activities	$ (185,512)

See accompanying Notes to Basic Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Breezy Point, Minnesota (the City) was formed and operates pursuant to applicable Minnesota laws. The City has a mayor-council form of government that is governed by an elected mayor and four-member council. Council members serve four-year terms, and the mayor serves a two-year term.

A. Financial Reporting Entity

The financial reporting entity consists of the Primary Government and the component units for which the Primary Government is financially accountable.

Component Units

Component units are legally separate entities for which the City (Primary Government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the Primary Government misleading. The criteria used to determine if the Primary Government is financially accountable for a component unit include whether or not the Primary Government appoints a voting majority, or the potential component unit's governing body is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit, or is fiscally depended upon by the potential component unit.

Based on these criteria, there is one organization considered to be a component unit of the City. The Breezy Point Economic Development Authority (EDA) was established as a legal entity under Minnesota Statutes. Its purpose is to promote and provide incentives for economic development. The Authority includes City Council representation, and the City Council has final authority for EDA transactions including bonding, budgeting, and tax increment issues. The EDA is reported as a blended component unit for financial statement reporting and does not issue separate financial statements.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information about the primary government. These statements include the financial activities of the overall City government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external parties for support.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of each function of the City's governmental activities and different business-type activity are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Program revenues include: (1) fees, fines, and charges paid by the recipients of goods, services, or privileges provided by a given function or activity; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or activity. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Separate financial statements are provided for governmental funds and the proprietary fund. The City has no fiduciary funds. Major individual governmental funds and the major individual enterprise fund are reported as separate columns in the fund financial statements. The City has no nonmajor funds.

C. Measurement Focus and Basis of Accounting

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. The City considers all revenues to be available if they are collected within 60 days after the end of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of general long-term debt, acquisitions under lease liability, and lease purchase agreements are reported as other financing sources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues in the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

The City reports the following major governmental funds:

General Fund

The General Fund is the general operating fund of the City. It accounts for all the financial resources of the general government, except those required to be accounted for in another fund.

Cemetery Fund

The Cemetery Fund, a special revenue fund, accounts for charges for services that are restricted for the operations and maintenance of the cemetery.

EDA Fund

The EDA Fund, a special revenue fund, accounts for property tax levy that is committed for the operations of the EDA.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources and payment of general obligation bond principal, interest, and related costs of governmental funds.

Revolving Capital Fund

The Revolving Capital Fund, a capital project fund, accounts for the proceeds of specific revenue sources that are restricted and committed to expenditures for specified purposes.

Whitebirch TIF Fund

The Whitebirch TIF Fund, a special revenue fund, is used to account for financial resources to for the Whitebirch TIF District activity. This fund collects tax increments which are used to repay the developer.

The City reports the following major proprietary fund:

Sewer Fund

The Sewer Fund is used to account for the sewer collection of the City.

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP are used by the City are discussed below.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the various functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the City's enterprise fund is charges to customers for sewer services. Operating expenses for the enterprise fund include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Cash and Investments

The City of Breezy Point's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash balances from all funds are pooled and invested to the extent available in various securities as authorized by Minnesota Statutes. Investment earnings are allocated to all funds on the basis of average cash balances.

E. Property Taxes

Taxes which remain unpaid are classified as delinquent taxes receivable. Delinquent taxes represent the past seven years of uncollected tax years. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is unavailable in the fund financial statements because it is not known to be available to finance the operations of the City in the current year. No allowance for uncollectible taxes has been provided as such amounts are not expected to be material.

Property Tax Collection Calendar

The City levies its property tax for the subsequent year during the month of December. In Minnesota, the lien date and assessment date is January 2. The property tax is recorded as revenue when it becomes available. Crow Wing County is the collecting agency for the levy and then remits the collections to the City. All taxes not collected as of December 31 each year are included as taxes receivable.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property Taxes (Continued)

Property Tax Collection Calendar (Continued)

The county auditor makes up the tax list for all taxable property in the City, applying the applicable tax capacity rate to the tax capacity value of individual properties, to arrive at the actual tax for each property. The county auditor also collects the majority of special assessments, except for certain prepayments paid directly to the City.

The county auditor turns over a list of taxes and special assessments to be collected on each parcel of property to the county treasurer in January of each year.

Property owners are required to pay one-half of their real estate taxes by May 15 and the balance by October 15.

Within 30 days after the May settlement, the county treasurer is required to pay 70% of the estimated collections of taxes and special assessments to the city treasurer. The county treasurer must pay the balance to the city treasurer within 60 days after settlement, provided that after 45 days interest begins to accrue.

Within 10 business days after November 15, the county treasurer shall pay to each taxing district, except any school district, 100% of the estimated collections arising from taxes levied by and belonging to each taxing district from May 20 to November 20.

F. Accounts Receivable

No substantial losses are anticipated from present receivable balances. Therefore, no allowance for uncollectible accounts is deemed necessary.

G. Special Assessments

Special assessments are levied against the benefited properties for the assessable costs of improvement projects in accordance with Minnesota Statutes. Assessments are collectible over a term of years at an interest rate established by the City Council upon adoption of each assessment roll. Any annual installments remaining unpaid as of November 30th of each year are certified to the County for collection with property taxes during the following year. Property owners are allowed to prepay future installments without interest or prepayment penalties.

In the governmental fund financial statements, special assessment levies are recorded as a receivable and as deferred inflow of resources at the time of the levy. The deferred inflow of resources is recognized as current revenue as the annual assessment installments become available. Interest on special assessments is also recognized when it becomes measurable and available.

Delinquent special assessments represent the past seven years of uncollected special assessments that have not been collected within 60 days of year-end.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Due from Other Governments

Amounts due from other governments is composed primarily of state and federal grants and aids for which the City has spent or will be incurring costs for the various grant purposes.

I. Prepaids

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both government-wide and fund financial statements.

J. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the government chose to include all such items regardless of their acquisition date or amount.

The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the Primary Government are depreciated using the straight-line method over the following estimated useful lives:

Land Improvements	5 to 25 Years
Buildings and Building Improvements	10 to 28 Years
Equipment and Vehicles	3 to 25 Years
Infrastructure	25 to 40 Years

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Deferred Outflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period. The City will not recognize the related outflow until a future event occurs.

L. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation and allowable sick pay is accrued when incurred in the government-wide and proprietary statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

M. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

N. Deferred Inflows of Resources

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

O. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to/deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Equity

Fund Balance

In the fund financial statements, governmental funds report components of fund balance to provide information about fund balance availability for appropriation. Nonspendable fund balance is the portion of fund balance that cannot be spent because it is either in nonspendable form or there is a legal or contractual requirement for the funds to remain intact. Restricted fund balance represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties. Committed fund balance represents constraints on spending that the government imposes upon itself by high-level formal action prior to the close of the fiscal period. Assigned fund balance represents resources intended for spending for a purpose set by the governmental body itself or by some person or body delegated to exercise such authority in accordance with the policy established by the Council.

Unassigned fund balance is the residual classification for the City's General Fund and includes all spendable amounts not contained in the other classifications. The City has formally adopted a policy under which it strives to maintain a minimum unassigned General Fund balance equal to approximately 40% to 45% of annual budgeted operating and debt service requirements.

Committed fund balance is required to be established, modified, or rescinded by resolution of the City Council prior to each year-end.

The City Council has the authority to establish or modify assigned fund balance.

When restricted and unrestricted fund balance is available for expenditure, it is the City's policy to first use restricted fund balance, and then unrestricted resources as they are needed. When committed, assigned, and unassigned fund balance is available for expenditure, it is the City's policy to use committed, assigned, and then unassigned fund balance.

Net Position

Net position represents the difference between assets, deferred inflows, deferred outflows, and liabilities in the government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt used to build or acquire the capital asset. Net position is reported as restricted in government-wide and proprietary fund financial statements when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. When restricted and unrestricted net position is available for an expense, it is the City's policy to use restricted first and then unrestricted.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Budgets are prepared on the same basis of accounting as the financial statements. Each fall, the City Council adopts an annual budget for the following year for the General and certain Special Revenue Funds. The City Council may authorize transfer of budgeted amounts between departments within any fund. Comparisons of budgeted revenues and expenditures to actual are presented for the General Fund, Cemetery Fund (special revenue fund), EDA Fund (special revenue fund), and Whitebirch TIF Fund (special revenue fund).

NOTE 3 INTERFUND TRANSFERS

Interfund transfers for the year ended December 31, 2025 were as follows:

Transfer Out	General Fund	Revolving Capital Fund	Total
General Fund	$ -	$ 527,000	$ 527,000
Cemetery Fund	5,000	-	5,000
Total	$ 5,000	$ 527,000	$ 532,000

The transfer from the General Fund to the Revolving Capital Fund is to fund land acquisitions, road improvements, signs, public works purchases, future equipment purchases, and adjust fund balance per the City's policy. The transfer from the Cemetery Fund to the General Fund is to cover cemetery maintenance costs. The transfer from the Revolving Capital Fund to the General Fund is to comply with the fund balance policy to maintain 45% of budgeted expenditures in General Fund unassigned fund balance.

NOTE 4 COMPONENTS OF FUND BALANCES

At December 31, 2025, portions of the City's fund balances were not available for appropriation due to legal restrictions (Restricted), Council intent (Committed) policy, and/or intent (Assigned).

The following is a summary of the components of fund balance:

	Nonspendable	Restricted	Committed	Assigned	Unassigned
Governmental Funds:					
General Fund:					
Unassigned	$ -	$ -	$ -	$ -	$ 1,658,422
Nonspendable	148,668	-	-	-	-
Subtotal General Fund	148,668	-	-	-	1,658,422
Cemetery Fund:					
Cemetery Operations	237	221,885	-	-	-
EDA Fund:					
EDA Operations	-	-	4,819	-	-
Debt Service	-	1,945,541	-	-	-
Revolving Capital Fund:					
Public Safety Operations/ Capital	-	46,648	-	-	-
Capital Projects	-	-	932,933	-	-
Total Revolving Capital Fund	-	46,648	932,933	-	-
Whitebirch TIF Fund:					
Developer Payments	-	8,082	-	-	-
Total Governmental Funds Fund Balance	$ 148,905	$ 2,222,156	$ 937,752	$ -	$ 1,658,422

NOTE 5 DEPOSITS AND INVESTMENTS

A. Deposits

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of balances arising from cash transactions as "Cash and Investments." In accordance with Minnesota Statutes, the City maintains deposits at financial institutions which are authorized by the City Council.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk and follows Minnesota Statutes for deposits.

Minnesota Statutes require that all deposits be protected by insurance, surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by insurance or corporate surety bonds. Authorized collateral include U.S. government treasury bills, notes, or bonds; issues of a U.S. government agency; general obligations of a state or local government rated "A" or better; revenue obligations of a state or local government rated "AA" or better; irrevocable standby letter of credit issued by a Federal Home Loan Bank; and time deposits insured by a federal agency. Minnesota Statutes require securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or at an account at a trust department of a commercial bank or other financial institution not owned or controlled by the depository.

The City's deposits in the banks at December 31, 2025 were entirely covered by federal depository insurance or collateral.

B. Investments

The City follows the investment policy and also invests its idle funds as authorized by Minnesota Statutes as follows:

- Direct obligations or obligations guaranteed by the United States or its agencies.
- Shares of investment companies registered under the Federal Investment Company Act of 1940 and received the highest credit rating, are rated in one of the two highest rating categories by a statistical rating agency and all of the investments have a final maturity of 13 months or less.
- General obligations rated "A" or better; revenue obligations rated "AA" or better.
- General obligations of the Minnesota Housing Finance Agency rate "A" or better.
- Bankers' acceptances of United States banks eligible for purchase by the Federal Reserve System.

NOTE 5 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

- Commercial paper issued by United States banks corporations or their Canadian subsidiaries, of highest quality category by a least two nationally recognized rating agencies and maturing in 270 days or less.
- Guaranteed investment contracts guaranteed by United States commercial banks or domestic branches of foreign banks or United States insurance companies if similar debt obligations of the issuer or the collateral pledged by the issuer is in the top two rating categories.
- Repurchase or reverse purchase agreement and securities lending agreements financial institutions qualified as a "depository" by the government entity, with banks that are members of the Federal Reserve System with capitalization exceeding $10,000,000, a primary reporting dealer in U.S. government securities to the Federal Reserve Bank of New York, or certain Minnesota securities broker-dealers.

At December 31, 2025, the City had the following investments:

Investment Type	Amount
Negotiable Certificate of Deposits	$ 3,515,539
Money Market	2,784,379
Federal Home Loan Bank	244,037
Total	$ 6,543,955

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Type	Credit Quality Rating	Amount
Negotiable Certificate of Deposits	N/R	$ 3,515,539
Money Market	N/R	2,784,379
Federal Home Loan Bank	N/R	244,037
Total		$ 6,543,955

Concentration of Credit Risk

The City follows the investment policy addressing the concentration of credit risk. The City did not have any investment in any one issuer that represents 5% or more of total investments as of December 31, 2025.

NOTE 5 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Investment Type	Total	12 Months or Less	13 to 24 Months	25 to 60 Months	25 to 60 Months
Negotiable Certificate of Deposits	$ 3,515,539	$ 816,979	$ 972,692	$ 1,725,868	$ -
Money Market	2,784,379	2,784,379	-	-	-
Federal Home Loan Bank	244,037	244,037	-	-	-
Total	$ 6,543,955	$ 3,845,395	$ 972,692	$ 1,725,868	$ -

The deposits and investments are presented in these financial statements:

Deposits	$ 1,637,408
Investments	6,543,955
Total Cash and Deposits	$ 8,181,363
Cash - Governmental Funds	$ 3,774,768
Cash - Proprietary Funds	4,406,595
Total Cash	$ 8,181,363

The City uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures.

The City follows an accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. In accordance with this standard, the City has categorized its investments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

NOTE 5 DEPOSITS AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Financial assets and liabilities recorded on the combined statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities are valued using inputs that are unadjusted quoted prices in active markets accessible at the measurement date of identical financial assets and liabilities. The inputs include those traded on an active exchange, such as the New York Stock Exchange, as well as U.S. Treasury and other U.S. government and agency mortgage-backed securities that are traded by dealers or brokers in active over-the-counter markets.

Level 2 – Financial assets and liabilities are valued based on quoted prices for similar assets, or inputs that are observable, either directly or indirectly for substantially the full term through corroboration with observable market data.

Level 3 – Financial assets and liabilities are valued using pricing inputs which are unobservable for the asset, inputs that reflect the reporting entity's own assumptions about the assumptions market participants and would use in pricing the asset.

Assets measured at fair value on a recurring basis:

Type	Level 1	Level 2	Level 3	Total
Negotiable CDs	$ -	$ 3,515,539	$ -	$ 3,515,539
Federal Home Loan Bank	-	244,037	-	244,037
Total	$ -	$ 3,759,576	$ -	3,759,576
Investments Measured at Amortized Cost:				
Money Market				2,784,379
Total Investments				$ 6,543,955

NOTE 6 CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, Not Being Depreciated:				
Land and Land Improvements	$ 2,011,619	$ 7,507	$ -	$ 2,019,126
Construction in Progress	1,236,135	2,878,299	(3,460,806)	653,628
Total Capital Assets, Not Being Depreciated	3,247,754	2,885,806	(3,460,806)	2,672,754
Capital Assets, Being Depreciated:				
Buildings and Improvements	3,474,526	3,438,462	-	6,912,988
Improvements Other Than Buildings	89,571	3,302	-	92,873
Machinery and Equipment	2,494,346	212,780	(103,136)	2,603,990
Infrastructure	12,844,184	21,630	-	12,865,814
Subtotal	18,902,627	3,676,174	(103,136)	22,475,665
Less: Accumulated Depreciation for:				
Buildings and Improvements	(2,473,628)	(218,165)	-	(2,691,793)
Improvements Other Than Buildings	(41,130)	(4,706)	-	(45,836)
Machinery and Equipment	(1,278,622)	(204,186)	103,136	(1,379,672)
Infrastructure	(9,690,850)	(390,668)	-	(10,081,518)
Subtotal	(13,484,230)	(817,725)	103,136	(14,198,819)
Total Capital Assets, Being Depreciated, Net	5,418,397	2,858,449	-	8,276,846
Governmental Activities Capital Assets, Net	$ 8,666,151	$ 5,744,255	$ (3,460,806)	$ 10,949,600
Business-Type Activities:				
Capital Assets, Not Being Depreciated:				
Land and Land Improvements	$ 146,875	$ -	$ -	$ 146,875
Total Capital Assets, Not Being Depreciated	146,875	-	-	146,875
Capital Assets, Being Depreciated:				
Buildings and Improvements	4,814,177	-	-	4,814,177
Machinery and Equipment	543,544	74,920	(54,000)	564,464
Infrastructure	2,754,644	-	-	2,754,644
Subtotal	8,112,365	74,920	(54,000)	8,133,285
Less: Accumulated Depreciation for:				
Buildings and Improvements	(2,613,901)	(165,806)	-	(2,779,707)
Machinery and Equipment	(296,540)	(29,303)	18,900	(306,943)
Infrastructure	(1,957,795)	(47,879)	-	(2,005,674)
Subtotal	(4,868,236)	(242,988)	18,900	(5,092,324)
Total Capital Assets, Being Depreciated, Net	3,244,129	(168,068)	(35,100)	3,040,961
Business-Type Activities Capital Assets, Net	$ 3,391,004	$ (168,068)	$ (35,100)	$ 3,187,836

NOTE 6 CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to functions/programs as follows:

Governmental Activities:	
General Government	$ 130,611
Public Safety	482,175
Streets and Highways	181,460
Culture and Recreation	23,479
Total Depreciation Expense - Governmental Activities	$ 817,725
Business-Type Activities:	
Sewer	$ 242,988
Total Depreciation Expense - Business-Type Activities	$ 242,988

NOTE 7 LIABILITIES

A. Long-Term Debt

Long-term obligations activity for the year ended December 31, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One year
Governmental Activities:					
$1,335,000 General Obligation Equipment Certificates, Series 2024A	$ 1,335,000	$ -	$ -	$ 1,335,000	$ 65,000
Unamortized Premiums	130,579	-	13,652	116,927	-
Compensated Absences	187,260	94,197	-	281,457	65,735
Total Governmental Activities	$ 1,652,839	$ 94,197	$ 13,652	$ 1,733,384	$ 130,735
Business-Type Activities:					
Compensated Absences	$ 45,310	$ -	$ 23,219	$ 22,091	$ 3,419

Compensated absences are shown as a net change.

In 2024, the City issued General Obligation Equipment Certificates, Series 2024A in the amount of $1,335,000 on behalf of Pequot Lakes Fire District for the purchase of a firetruck. The Fire District will pay the City corresponding with the maturity schedules and interest rates of the G.O. Equipment Certificates. The obligation of the Fire District to make scheduled payments to the City is absolute and unqualified.

There was no activity on the receivable activity for the year between the Fire District and the City. The balance remains at $1,335,000 as of December 31, 2025.

NOTE 7 LIABILITIES (CONTINUED)

A. Long-Term Debt (Continued)

General obligation debt payable at December 31, 2025, consists of the following:

Bonded Indebtedness	Interest Rate	Issue Date	Maturity Date	Original Issue Amount	Outstanding December 31, 2025
General Government:					
$1,335,000 General Obligation Equipment Certificates, Series 2024A	4.00-5.00%	12/19/24	12/15/40	$ 1,335,000	$ 1,335,000
Plus: Unamortized Premium					116,927
Total General Government General Obligation Bonds, Net					$ 1,451,927

Debt service requirements to maturity for the general obligation debt are as follows:

Year Ending December 31,	G.O. Equipment Certificates Principal	Interest
2026	$ 65,000	$ 61,250
2027	65,000	58,000
2028	70,000	54,750
2029	70,000	51,250
2030	75,000	47,750
2031-2035	440,000	177,750
2036-2040	550,000	68,000
Total	$ 1,335,000	$ 518,750

NOTE 8 DEFINED BENEFIT PENSION PLANS

A. Plan Description

The City of Breezy point participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

1. General Employees Retirement Plan (General Plan)

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

A. Plan Description (Continued)

2. Public Employees Police and Fire Retirement Plan (Police and Fire Plan)

Membership in the Police & Fire Plan includes full-time, licensed police officers and firefighters who meet the membership criteria defined in Minnesota Statutes section 353.64 and who are not earning service credit in any other PERA retirement plan or a local relief association for the same service. Employers can provide Police & Fire Plan coverage for part-time positions and certain other public safety positions by submitting a resolution adopted by the entity's governing body. The resolution must state that the position meets plan requirements.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

1. General Employees Plan Benefits

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by 0.25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of 0.25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

B. Benefits Provided (Continued)

1. General Employees Plan Benefits (Continued)

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2025 annual increase was 1.25%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

2. Public Employees Police and Fire Plan

Benefits for Police and Fire Plan members hired before July 1, 2010, are vested after three years of service. Members hired on or after July 1, 2010, are 50% vested after five years of service and 100% vested after ten years. After five years, vesting increase by 10% each full year of service until members are 100% vested after ten years. Police and Fire Plan members receive 3% of highest average salary for all years of service. Police and Fire Plan members receive a full retirement benefit when they are age 55 and vested, or when their age plus their years of service equals 90 or greater if they were first hired before July 1, 1989. Early retirement starts at age 50, and early retirement benefits are reduced by 0.417% each month members are younger than age 55.

Benefit increases are provided to benefit recipients each January. The postretirement increase is fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a prorated increase.

C. Contributions

Minnesota Statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

1. General Employees Fund Contributions

General Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2025 and the City of Breezy Point was required to contribute 7.50% for General Plan members. The City of Breezy Point's contributions to the General Employees Fund for the year ended December 31, 2025, were $60,480. The City of Breezy Point's contributions were equal to the required contributions as set by state statute.

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

C. Contributions (Continued)

2. Police and Fire Fund Contributions

Police and Fire Plan members were required to contribute 11.80% of their annual covered salary in fiscal year 2025 and the City of Breezy Point was required to contribute 17.70% for Police and Fire Plan members. The City of Breezy Point's contributions to the Police and Fire Fund for the year ended December 31, 2025, were $133,679. The City of Breezy Point's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

1. General Employees Fund Pension Costs

At December 31, 2025, the City of Breezy Point reported a liability of $289,863 for its proportionate share of the General Employees Fund's net pension liability. The City's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $6,992.

City's Proportionate Share of the Net Pension Liability	$	289,863
State of Minnesota's Proportionate Share of the Net Pension Liability with the City		6,992
Total	$	296,855

The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0087% at the end of the measurement period and 0.0098% for the beginning of the period.

For the year ended December 31, 2025, the City recognized pension expense of $11,315 for its proportionate share of the General Employees Plan's pension expense. In addition, the City recognized an additional ($1,073) as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the General Employees Fund.

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

1. General Employees Fund Pension Costs (Continued)

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	$ 27,618	$ -
Changes in Actuarial Assumptions	6,984	66,697
Net Difference Between Projected and Actual Investment Earnings	-	115,339
Changes in Proportion	67,858	44,603
Contributions Paid to PERA Subsequent to the Measurement Date	33,136	-
Total	$ 135,596	$ 226,639

The $33,136 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2026	$ (8,943)
2027	(40,035)
2028	(54,598)
2029	(20,603)
Total	$ (124,179)

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. Police and Fire Fund Pension Costs

At December 31, 2025, the City reported a liability of $571,538 for its proportionate share of the Police and Fire Fund's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2024 through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The City proportionate share was 0.0488% at the end of the measurement period and 0.0432% for the beginning of the period

The State of Minnesota contributed $18 million to the Police and Fire Fund in the plan fiscal year ended June 30, 2025. The contribution consisted of $9 million in direct state aid that meets the definition of a special funding situation and $9 million in supplemental state aid that does not meet the definition of a special funding situation. The $9 million direct state aid was paid on October 1, 2025. The direct state aid payment will increase by $17.7 million which was paid on October 1, 2025. Thereafter, by October 1 of each year, the state will pay $26.7 million to the Police and Fire Fund until the fund is 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis). The $9 million in supplemental state aid will continue until the fund and the State Patrol Plan (administered by the Minnesota State Retirement System) are 100% funded for three consecutive years (on an actuarial value of assets basis). The State of Minnesota's proportionate share of the net pension liability associated with the City totaled $19,812.

City's Proportionate Share of the Net Pension Liability	$	571,538
State of Minnesota's Proportionate Share of the Net Pension Liability with the City		19,812
Total	$	591,350

For the year ended December 31, 2025, the City recognized pension expense of $163,185 for its proportionate share of the Police and Fire Plan's pension expense. The City recognized $9,586 as grant revenue and pension expense for its proportionate share of the State of Minnesota's pension expense for the contribution of $9 million to the Police and Fire Fund special funding situation.

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

2. Police and Fire Fund Pension Costs (Continued)

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the $9 million in supplemental state aid because this contribution was not considered to meet the definition of a special funding situation. The City recognized $13,024 for the year ended December 31, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

At December 31, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Economic Experience	$ 264,069	$ -
Changes in Actuarial Assumptions	433,410	716,113
Net Difference Between Projected and Actual Investment Earnings	-	255,084
Changes in Proportion	153,249	21,635
Contributions Paid to PERA Subsequent to the Measurement Date	66,809	-
Total	$ 917,537	$ 992,832

The $66,809 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Pension Expense Amount
2026	$ 163,078
2027	(98,397)
2028	(254,589)
2029	16,749
2030	31,055
Total	$ (142,104)

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

D. Pension Costs (Continued)

3. Total Pension Expense

The aggregate amount of net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense (revenue) for the City's defined benefit plans are summarized below.

	General Employees Fund	Police and Fire Fund	Total
Net Pension Liability	$ 289,863	$ 571,538	$ 861,401
Deferred Outflows of Resources Related to Pension	135,596	917,537	1,053,133
Deferred Inflows of Resources Related to Pension	226,639	992,832	1,219,471
Pension Expense (Revenue)	10,242	172,771	183,013

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	33.5 %	5.10 %
International Equity	16.5	5.30
Fixed Income	25.0	0.75
Private Markets	25.0	5.90
Total	100.0 %	

F. Actuarial Methods and Assumptions

The total pension liability for each of the cost-sharing defined benefit plans was determined by an actuarial valuation as of June 30, 2025, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Actuarial Methods and Assumptions (Continued)

- Inflation is assumed to be 2.25% for the General Employees Plan and Police and Fire Plan.
- Benefit increases after retirement are assumed to be 1.50% for the General Employees Plan and 1.00% for the Police and Fire Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5% after one year of service to 3% after 27 years of service. In the Police & Fire Plan, salary growth assumptions range in annual increments from 10.75% after one year of service to 3% after 23 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. Mortality rates for the Police & Fire Plan are based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation. The Police & Fire Plan was reviewed in 2024. The assumption changes were adopted by the board and became effective with the July 1, 2025 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2025:

General Employees Fund

Changes in Actuarial Assumptions:

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

Changes in Plan Provisions:

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75% , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.
- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

F. Actuarial Methods and Assumptions (Continued)

Police and Fire Fund

Changes in Actuarial Assumptions:

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued used of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70% to 65%.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

Changes in Plan Provisions:

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase).
- The January 1, 2026 benefit increase changed from 1% to 3%; subsequent January 1 increases will be 1%.
- The threshold to end the $9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional $9 million annual state aid contribution changed from the earlier of July 1, 20248 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional $17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Join and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

NOTE 8 DEFINED BENEFIT PENSION PLANS (CONTINUED)

G. Discount Rate

The discount rate used to measure the total pension liability in 2025 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees, Police and Fire, and Correctional Plans were projected to be available to make all projected future benefit payments of current plan members. The long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis
Net Pension Liability (Asset) at Different Discount Rates

Description	General Employees Fund		Police and Fire Fund	
1% Lower	6.00 %	$ 704,033	6.00 %	$ 1,497,550
Current Discount Rate	7.00	289,863	7.00	571,538
1% Higher	8.00	(46,121)	8.00	(188,865)

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

NOTE 9 DEFINED CONTRIBUTION PLAN

Three council members of the City are covered by the Defined Contribution Plan, a multiemployer deferred compensation plan administered PERA. The Defined Contribution Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code (IRC) and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D and 356, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share.

Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental investment Fund. For administering the plan, PERA receives 2% of employer contributions and 0.25% of the assets in each member's account annually.

Total contributions made by the City during fiscal year 2025 were:

	Employee	Employer
Contribution Amount	$ 360	$ 360
Percentage of Covered Payroll	5.00 %	5.00 %
Required Rate	5.00 %	5.00 %

NOTE 10 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. The City has entered into a joint powers agreement with the League of Minnesota Cities Insurance Trust (LMCIT). The LMCIT is a public entity risk pool currently operating as a common risk management and insurance program for Minnesota cities. The agreement for formation of the LMCIT provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of reserved amounts for each insured event. The pool can make additional assessments to make the pool self-sustaining.

The City has determined that it is not possible to estimate the amount of such additional assessments; however, they are not expected to be material to the financial statements. There were no significant reductions in insurance coverage from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

NOTE 11 TAX ABATEMENT

The City has one pay-as-you-go tax increment financing district with a local business to promote economic development within the City. The City is currently collecting tax increments that are paid through the property tax collection process. The district will stop collections as of December 31, 2028. The requirement for businesses to receive the excess tax increments from the City is to perform improvements on the owned property. The increment taxes are based on the increase from the property value after the improvements are made. The agreements call for 90% of the property tax increments collected to be returned to the developers less administrative fees. For the year ended December 31, 2025, the City paid $13,970 excess tax increment to the developer.

NOTE 12 RELATED PARTY

The Pequot Lakes Fire District (District) was created on May 9, 2022 between the City of Pequot Lakes and the City of Breezy Point. The District is governed by a joint powers agreement between the City of Pequot Lake and the City of Breezy Point pursuant to Minnesota Statutes, Section 471.59, which shall provide fire services for the parties within the fire services areas, including the two cities and surrounding cities and townships.

The City of Breezy Point issued bonds in 2024 in the amount of $1,335,000 to be repaid by the District through fees from surrounding members. No payments were made in 2025.

In 2025, the City of Breezy Point contributed $327,785 to Pequot Lakes Fire District for fire protection services.

Fiscal agent responsibilities for the Task Force are with the City of Pequot Lakes. Financial information can be obtained from:

City Administrator
City of Pequot Lakes
4638 Main Street
Pequot Lakes, MN 56472

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF BREEZY POINT, MINNESOTA
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST TEN MEASUREMENT PERIODS

	Measurement Date - June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
PERA - General Employees Fund										
City's Proportion of the Net Pension Liability	0.0087%	0.0098%	0.0079%	0.0073%	0.0074%	0.0070%	0.0068%	0.0069%	0.0068%	0.0072%
City's Proportionate Share of the Net Pension Liability	$ 289,863	$ 361,246	$ 441,760	$ 578,162	$ 316,013	$ 419,682	$ 375,957	$ 382,784	$ 434,108	$ 576,485
State's Proportionate Share of the Net Pension Liability Associated with the City	6,992	9,341	12,301	17,144	9,618	13,092	11,833	12,510	5,482	7,432
Total City's Proportionate Share of the Net Pension Liability	$ 296,855	$ 370,587	$ 454,061	$ 595,306	$ 325,631	$ 432,774	$ 387,790	$ 395,294	$ 439,590	$ 583,917
City's Covered Payroll	$ 791,861	$ 827,016	$ 632,185	$ 550,499	$ 530,360	$ 502,600	$ 484,160	$ 463,733	$ 439,973	$ 437,573
City's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	36.61%	43.68%	69.88%	105.03%	59.58%	83.50%	77.65%	82.54%	98.67%	131.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.78%	89.08%	83.10%	76.70%	87.00%	79.10%	80.23%	79.53%	75.90%	68.91%
PERA - Police and Fire Fund										
City's Proportion of the Net Pension Liability	0.0488%	0.0432%	0.0376%	0.0405%	0.0390%	0.0388%	0.0412%	0.0379%	0.0370%	0.0400%
City's Proportionate Share of the Net Pension Liability	$ 571,538	$ 567,990	$ 649,303	$ 1,762,400	$ 301,039	$ 511,426	$ 438,616	$ 403,975	$ 499,544	$ 1,605,270
State's Proportionate Share of the Net Pension Liability Associated with the City	19,812	21,652	26,145	77,047	13,516	12,044	-	-	-	-
Total City's Proportionate Share of the Net Pension Liability	$ 591,350	$ 589,642	$ 675,448	$ 1,839,447	$ 314,555	$ 523,470	$ 438,616	$ 403,975	$ 499,544	$ 1,605,270
City's Covered Payroll	$ 740,321	$ 597,836	$ 493,580	$ 491,994	$ 460,384	$ 437,680	$ 434,144	$ 399,525	$ 379,716	$ 383,370
City's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	77.20%	95.01%	131.55%	358.22%	65.39%	116.85%	101.03%	101.11%	131.56%	418.73%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.78%	90.17%	86.47%	70.50%	93.70%	87.20%	89.26%	88.84%	85.40%	63.88%

See accompanying Notes to Required Supplementary Information.

CITY OF BREEZY POINT, MINNESOTA
SCHEDULE OF CONTRIBUTIONS
LAST TEN FISCAL YEARS

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
PERA - General Employees Fund										
Contractually Required Contribution	$ 60,480	$ 67,766	$ 50,977	$ 43,984	$ 39,955	$ 39,067	$ 36,463	$ 35,841	$ 34,253	$ 32,142
Contributions in Relation to the Contractually Required Contribution	(60,480)	(67,766)	(50,977)	(43,984)	(39,955)	(39,067)	(36,463)	(35,841)	(34,253)	(32,142)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	$ 806,405	$ 903,547	$ 679,693	$ 586,453	$ 532,733	$ 520,893	$ 486,173	$ 477,880	$ 456,707	$ 428,560
Contributions as a Percentage of Covered Payroll	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%	7.50%
PERA - Police and Fire Fund										
Contractually Required Contribution	$ 133,679	$ 123,599	$ 93,044	$ 79,976	$ 89,012	$ 80,194	$ 72,859	$ 67,540	$ 63,510	$ 60,209
Contributions in Relation to the Contractually Required Contribution	(133,679)	(123,599)	(93,044)	(79,976)	(89,012)	(80,194)	(72,859)	(67,540)	(63,510)	(60,209)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City's Covered Payroll	$ 755,253	$ 698,299	$ 525,672	$ 451,842	$ 502,893	$ 453,073	$ 429,847	$ 416,914	$ 392,037	$ 371,660
Contributions as a Percentage of Covered Payroll	17.70%	17.70%	17.70%	17.70%	17.70%	17.70%	16.95%	16.20%	16.20%	16.20%

See accompanying Notes to Required Supplementary Information.

CITY OF BREEZY POINT, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Taxes:				
General Property Tax	$ 3,108,816	$ 3,108,816	$ 3,078,746	$ (30,070)
Licenses and Permits:				
Business	181,750	181,750	279,924	98,174
Intergovernmental:				
State Grants:				
Other	172,850	172,850	197,121	24,271
Charges for Services:				
General Government	100,100	100,100	127,053	26,953
Fines and Forfeits:				
County Court	15,100	15,100	17,972	2,872
Miscellaneous:				
Investment Earnings	30,000	30,000	63,842	33,842
Contributions and Donations	100	100	150	50
Other	25,000	25,000	30,043	5,043
Total Miscellaneous	55,100	55,100	94,035	38,935
Total Revenues	3,633,716	3,633,716	3,794,851	161,135

See accompanying Notes to Required Supplementary Information.

CITY OF BREEZY POINT, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual Amounts	(Negative)
EXPENDITURES				
General Government:				
Mayor and Council:				
Current	$ 32,003	$ 32,003	$ 57,513	$ (25,510)
Clerk and Treasurer:				
Current	455,096	455,096	341,063	114,033
General Government:				
Current	139,250	139,250	293,129	(153,879)
Planning and Zoning:				
Current	249,337	249,337	180,367	68,970
Total General Government	875,686	875,686	872,072	3,614
Public Safety:				
Police Protection:				
Current	1,461,776	1,461,776	1,462,977	(1,201)
Capital Outlay	-	-	93,882	(93,882)
Fire Protection:				
Current	301,000	301,000	327,785	(26,785)
Total Public Safety	1,762,776	1,762,776	1,884,644	(121,868)
Streets and Highways:				
Street Department:				
Current	769,850	619,850	498,173	121,677
Culture and Recreation:				
Culture and Recreation	109,904	109,904	63,302	46,602
Capital Outlay	500	500	3,597	(3,097)
Total Culture and Recreation	110,404	110,404	66,899	43,505
Total Expenditures	3,518,716	3,368,716	3,321,788	46,928
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	115,000	265,000	473,063	208,063
OTHER FINANCING SOURCES (USES)				
Transfers In	155,000	155,000	5,000	(150,000)
Transfers Out	(270,000)	(270,000)	(527,000)	(257,000)
Total Other Financing Sources (Uses)	(115,000)	(115,000)	(522,000)	(407,000)
NET CHANGE IN FUND BALANCE	$ -	$ 150,000	(48,937)	$ (198,937)
Fund Balance - Beginning of Year			1,856,027	
FUND BALANCE - END OF YEAR			$ 1,807,090	

See accompanying Notes to Required Supplementary Information.

CITY OF BREEZY POINT, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
CEMETERY FUND
YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes:			
General Property Taxes	$ 20,000	$ 20,000	$ -
Charges for Services:			
Other	12,500	17,196	4,696
Miscellaneous:			
Investment Earnings	2,500	8,316	5,816
Other	4,000	4,098	98
Total Miscellaneous	6,500	12,414	5,914
Total Revenues	39,000	49,610	10,610
EXPENDITURES			
Cemetery:			
Current	31,325	23,500	7,825
Streets and Highways	10,000	833	9,167
Total Disbursements	41,325	24,333	16,992
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,325)	25,277	27,602
OTHER FINANCING USES			
Transfers Out	(5,000)	(5,000)	-
NET CHANGE IN FUND BALANCE	$ (7,325)	20,277	$ 27,602
Fund Balance - Beginning of Year		201,845	
FUND BALANCE - END OF YEAR		$ 222,122	

See accompanying Notes to Required Supplementary Information.

CITY OF BREEZY POINT, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EDA FUND
YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes:			
General Property Taxes	$ 3,650	$ 3,650	$ -
Miscellaneous:			
Investment Earnings	-	174	174
Total Revenues	3,650	3,824	174
EXPENDITURES			
Economic Development:			
Current	3,650	1,675	1,975
NET CHANGE IN FUND BALANCE	$ -	2,149	$ 2,149
Fund Balance - Beginning of Year		2,670	
FUND BALANCE - END OF YEAR		$ 4,819	

See accompanying Notes to Required Supplementary Information.

CITY OF BREEZY POINT, MINNESOTA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TIF FUND
YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts Original and Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes:			
General Property Taxes	$ 16,500	$ 16,094	$ (406)
EXPENDITURES			
Economic Development:			
Current	22,650	13,970	8,680
NET CHANGE IN FUND BALANCE	$ (6,150)	2,124	$ 8,274
Fund Balance - Beginning of Year		5,958	
FUND BALANCE - END OF YEAR		$ 8,082	

See accompanying Notes to Required Supplementary Information.

CITY OF BREEZY POINT, MINNESOTA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025

NOTE 1 LEGAL COMPLIANCE – BUDGETS

A. Budgetary Information

Each fall, the City Council adopts an annual budget for the General Fund, Cemetery Fund, EDA Fund, and Whitebirch TIF Fund. Legal budgetary control is at the fund level.

The budget for the General Fund, Cemetery Fund, EDA Fund, and Whitebirch TIF Fund are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Budgeted amounts are as originally adopted. All annual appropriations lapse at fiscal year-end.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS

The following changes were reflected in the valuation performed on behalf of the Public Employees Retirement Association for the measurement period ended June 30:

General Employees Fund

2025

Changes in Actuarial Assumptions:

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members
- The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

Changes in Plan Provisions:

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75% , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.

- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

2024

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of $170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

General Employees Fund (Continued)

2021

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

2020

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

General Employees Fund (Continued)

2020 (Continued)

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions:

- The employer supplemental contribution was changed prospectively, decreasing from $31.0 million to $21.0 million per year. The state's special funding contribution was changed prospectively, requiring $16.0 million due per year through 2031.

2018

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed postretirement benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions:

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00% per year with a provision to increase to 2.50% upon attainment of 90.00% funding ratio to 50.00% of the Social Security Cost of Living Adjustment, not less than 1.00% and not more than 1.50%, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

General Employees Fund (Continued)

2017

Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8% for active members and 60% for vested and nonvested deferred members. The revised CSA loads are now 0.0% for active member liability, 15.0% for vested deferred member liability, and 3.0% for nonvested deferred member liability.
- The assumed postretirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Changes in Plan Provisions:

- The state's contribution for the Minneapolis Employees Retirement Fund equals $16,000,000 in 2017 and 2018, and $6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from $21,000,000 to $31,000,000 in calendar years 2019 to 2031. The state's contribution changed from $16,000,000 to $6,000,000 in calendar years 2019 to 2031.

2016

Changes in Actuarial Assumptions:

- The assumed postretirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police and Fire Fund

2025

Changes in Actuarial Assumptions:

- Assumed rates of salary increases were reduced slightly.
- Assumed rates of retirement were adjusted, resulting in an overall increase in unreduced (full) retirements and an overall increase in reduced (early) retirements.
- Assumed rates of withdrawal were modified; the new rates will increase predicted terminations, especially in the first few years of employment.
- Assumed rates of disabled retirement were significantly increased, especially for ages over age 30.
- Continued used of Pub-2010 Public Safety Mortality Table with rates adjusted to better fit observed experience.
- Percent married assumption for female retirees lowered from 70% to 65%.
- Minor changes were made to form of payment assumptions for retirees.
- Minor changes were made to assumptions made with respect to missing participant data.
- The combined service annuity load changed from 33% to 13% for vested, terminated members and from 2% to 38% for non-vested, terminated members.

Changes in Plan Provisions:

- The period of time needed for benefit recipients to receive their first benefit increase was reduced by one year (from 36 months to 24 months for a full increase)
- The January 1, 2026 benefit increase changed from 1% to 3%; subsequent January 1 increases will be 1%.
- The threshold to end the $9 million annual state aid contribution changed from the earlier of July 1, 2048 or 90% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years to 100% funded for both PERA Police & Fire and MSRS State Patrol for three consecutive years (on an actuarial value of assets basis).
- The threshold to end the additional $9 million annual state aid contribution changed from the earlier of July 1, 20248 or 100% funded for a minimum of three consecutive years to 110% funded for a minimum of three consecutive years (on an actuarial value of assets basis).
- An additional $17.7 million in direct state aid will be paid annually each October 1 beginning October 1, 2025 through June 30, 2048.
- Join and survivor actuarial equivalent factors were updated to reflect changes in assumptions.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police and Fire Fund (Continued)

2024

Changes in Actuarial Assumptions:

- There have been no changes since the prior valuation.

Changes in Plan Provisions:

- The State contribution of $9.0 million per year will continue until the earlier of one) both the Police and Fire Plan and the State Patrol Retirement Fund attain 90% funded status for three consecutive years (on an actuarial value of assets basis) or 2) July 1, 2048. The contribution was previously due to expire after attaining a 90% funded status for one year.
- The additional $9.0 million contribution will continue until the Police and Fire Plan is fully funded for a minimum of three consecutive years on an actuarial value of assets basis, or July 1, 2048, whichever is earlier. This contribution was previously due to expire upon attainment of fully funded status on an actuarial value of assets basis for one year (or July 1, 2048, if earlier).

2023

Changes in Actuarial Assumptions:

- The investment return assumption was changed from 6.5% to 7.0%.
- The single discount rate changed from 5.40% to 7.0%.

Changes in Plan Provisions:

- Additional one-time direct state aid contribution of 19.4 million will be contributed to the Plan on October 1, 2023.
- Vesting requirement for new hires after June 30, 2014, was changed from a graded 20-year vesting schedule to a graded 10-year vesting schedule, with 50% vesting after five years, increasing incrementally to 100% after 10 years.
- A one-time, non-compounding benefit increase of 3.0% will be payable in a lump sum for calendar year 2024 by March 31, 2024.
- Psychological treatment is required effective July 1, 2023, prior to approval for a duty disability benefit for a psychological condition relating to the member's occupation.
- The total and permanent duty disability benefit was increased, effective July 1, 2023.

2022

Changes in Actuarial Assumptions:

- The mortality improvement scale was changed from Scale MP-202 to Scale MP-2021.
- The single discount rate changed from 6.50% to 5.40%.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police and Fire Fund (Continued)

2021

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50%, for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 Public Safety Mortality table. The mortality improvement scale was changed from MP-2019 to MN-2020.
- The base mortality table for disabled annuitants was changed from the RP-2014 healthy annuitant mortality table (with future mortality improvement according to Scale MP-2019) to the Pub-2010 Public Safety disabled annuitant mortality table (with future mortality improvement according to Scale MP-2020).
- Assumed rates of salary increase were modified as recommended in the July 14, 2020 experience study. The overall impact is a decrease in gross salary increase rates.
- Assumed rates of retirement were changed as recommended in the July 14, 2020 experience study. The changes result in slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%. Minor changes to form of payment assumptions were applied.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2020

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2019

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police and Fire Fund (Continued)

2018

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.

Changes in Plan Provisions:

- Postretirement benefit increases were changed to 1.00% for all years, with no trigger.
- An end date of July 1, 2048 was added to the existing $9.0 million state contribution.
- New annual state aid will equal $4.5 million in fiscal years 2019 and 2020, and $9.0 million thereafter until the plan reaches 100% funding, or July 1, 2048, if earlier.
- Member contributions were changed from 10.80% to 11.30% of pay, effective January 1, 2019 and 11.80% of pay, effective January 1, 2020.
- Employer contributions were changed from 16.20% to 16.95% of pay, effective January 1, 2019 and 17.70% of pay, effective January 1, 2020.
- Interest credited on member contributions decreased from 4.00% to 3.00%, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017

Changes in Actuarial Assumptions:

- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34% lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The combined service annuity (CSA) load was 30.00% for vested and nonvested, deferred members. The CSA has been changed to 33.00% for vested members and 2.00% for nonvested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.00% for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65.00% to 60.00%.

NOTE 2 CHANGES IN SIGNIFICANT PENSION PLAN PROVISION, ACTUARIAL METHODS, AND ASSUMPTIONS (CONTINUED)

Police and Fire Fund (Continued)

2017 (Continued)

Changes in Actuarial Assumptions (Continued):

- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing joint and survivor annuities was increased.
- The assumed postretirement benefit increase rate was changed from 1.00% for all years to 1.00% per year through 2064 and 2.50% thereafter.
- The single discount rate was changed from 5.60% per annum to 7.50% per annum.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

2016

Changes in Actuarial Assumptions:

- The assumed postretirement benefit increase rate was changed from 1.00% per year through 2037 and 2.50% per year thereafter to 1.00% per year for all future years.
- The assumed investment return was changed from 7.90% to 7.50%.
- The single discount rate changed from 7.90% to 5.60%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions:

- There have been no changes since the prior valuation.

OTHER REPORT SECTION

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON MINNESOTA LEGAL COMPLIANCE

Honorable Mayor and
Members of the City Council
City of Breezy Point
Breezy Point, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of Breezy Point, Minnesota (the City), as of and for the year ended December 31, 2025 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents and have issued our report thereon dated May 14, 2026.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Breezy Point failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the Minnesota Legal Compliance Audit Guide for Cities, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance relating to the provisions of the Minnesota Legal Compliance Audit Guide for Cities and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Brainerd, Minnesota
May 14, 2026

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.

Global
INDEPENDENT
NETWORK MEMBER

CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer.
Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an
SEC-registered investment advisor.

CITY OF BREEZY POINT
RESOLUTION 28-2026

A RESOLUTION APPOINTING ELECTION JUDGES FOR 2026 ELECTIONS

WHEREAS, Primary and General Elections will be held in the City of Breezy Point in 2026; and,

WHEREAS, Election Judges must undertake training for certification from the Crow Wing County Auditor's Office and be appointed by the Breezy Point City Council; and,

WHEREAS, Election Head Judge will be paid at a rate of $22.00 per hour and $20.00 per hour for all other judges who serve, and the City will provide lunch and dinner meals for all judges.

NOW THEREFORE BE IT RESOLVED, that the City Council appoints Election Judges for the 2026 Primary and General Elections, as on file in the Clerks office, and to authorize the Clerk to fill any vacancies that may occur.

Rebecca Ball: ___ Brad Scott: ___

Steve Jensen: ___ Todd Roggenkamp: ___

Michael Moroni: ___

Adopted this 1st day of June 2026.

_____
Mayor Todd A. Roggenkamp

Attest:

_____
Deb Runksmeier, City Clerk

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	Meeting Date:	Item Name:
Allie Polsfuss, City Administrator	*6/1/2026*	***Parkland Dedication-Lovejoy***

BACKGROUND

In early 2025, Sarah Lovejoy has submitted an application for rezoning and preliminary plat approval for the property located at 7036 Nickle Road. The proposal involves subdividing an existing 10-acre parcel into two separate 5-acre residential parcels.

As part of the City's zoning regulations, developments that create new residential lots are required to pay parkland dedication fees in accordance with City ordinance. At the time, Lovejoy submitted a request for reduced park dedication fee. Throughout 2026, the Council had multiple discussions and ultimately amended the ordinance to include an option to calculate the park dedication fee as $500/unit.

OVERVIEW

This development resulted in the creation of two (2) residential parcels, which are considered two (2) residential units for purposes of the park dedication requirement.

Based on the ordinance requirement, the total park dedication fee for this development is calculated as follows:

- 2 residential units × $500 per unit = $1,000 total park dedication fee

This fee is consistent with the City's adopted park dedication ordinance, and the finance committee recommends approval as presented.

RECOMMENDATION

Staff recommends that the City Council approve the required parkland dedication fee as presented.

CITY OF BREEZY POINT
RESOLUTION 29-2026

A RESOLUTION APPROVING PARK DEDICATION FEE FOR LOVEJOY SUBDIVISION, PROPERTY LOCATED AT 7036 NICKLE ROAD

WHEREAS, Sarah Lovejoy has submitted an application for rezoning and preliminary plat approval for property located at 7036 Nickle Road; and

WHEREAS, the proposed development involves the subdivision of an existing 10-acre parcel into two (2) separate 5-acre residential parcels; and

WHEREAS, the City Council has approved the Lovejoy Subdivision; and

WHEREAS, the City's subdivision and zoning regulations require the payment of parkland dedication fees for new residential lots created through platting or subdivision; and

WHEREAS, the City's ordinance establishes a park dedication fee of $500 per residential unit; and

WHEREAS, the proposed subdivision will result in the creation of two (2) residential parcels, resulting in a total park dedication requirement of $1,000; and

WHEREAS, the City Council finds that the required park dedication fee is consistent with the City's adopted ordinance.

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

1. The applicant shall pay a parkland dedication fee in the amount of **$1,000**, based on two (2) residential units at $500 per unit.
2. Payment of the park dedication fee shall be made to the City of Breezy Point.

Adopted by the City Council of the City of Breezy Point, Minnesota this 1st day of June 2026.

Rebecca Ball: ___ Brad Scott: ___

Steve Jensen: ___ Todd Roggenkamp: ___

Michael Moroni: ___

Adopted this 6th day of June 2026.

_____

Mayor Todd A. Roggenkamp

Attest:

_____

Deb Runksmeier, City Clerk

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	Meeting Date:	Item Name:
Allie Polsfuss, City Administrator and Janette Rust, Finance Director	*06/01/2026*	*Budget Amendment*

Staff are requesting City Council approval of a resolution amending the 2026 Annual Budget to establish Fund 406 — Capital Projects Fund and recognize the $1,500,000 Local Road Improvement Program (LRIP) grant recently awarded by the State of Minnesota for the Buschmann Road reconstruction project.

BACKGROUND/DISCUSSION

The LRIP grant was awarded after adoption of the 2026 Annual Budget and was accepted by the City Council on April 30, 2026. It is not currently reflected in the budget. Per the OSA Uniform Chart of Accounts, Capital Projects Funds are assigned numbers in the 400–499 range. Fund 401 is already in use as the City's Revolving Capital Fund; Fund 406 is the next available number in the "Other" designation (406–409).

Individual projects within Fund 406 will be tracked by activity code in the City's accounting system. The Buschmann Road project will be assigned Activity Code 2026-01. A second budget amendment will be brought forward this summer to recognize bond proceeds once the bonding amount is finalized.

LRIP GRANT — KEY POINTS

- Administered through MnDOT; Crow Wing County is the project sponsor on behalf of the City.
- Reimbursement-based — the City spends eligible costs first, then requests reimbursement through the County.
- Only state aid eligible participating costs are reimbursable.
- CSAH 11 improvements are incorporated per the November 3, 2025 City-County agreement; those costs will be tracked separately.
- The City is responsible for all project costs above and beyond the $1,500,000 grant amount.

FINANCIAL IMPACT

This amendment increases the total City budget by $1,500,000 on both the revenue and expenditure sides within Fund 406. There is no impact to the general operating budget.

RECOMMENDED COUNCIL ACTION

Staff is requesting approval of Resolution No. 30-2026 amending the 2026 Annual Budget to establish Fund 406 — Capital Projects Fund and recognize the LRIP grant under Activity Code 2026-01 — Buschmann Road Reconstruction.

SUPPORTING DOCUMENTS

Resolution 2026-XX

Click or tap here to enter text.

CITY OF BREEZY POINT
CROW WING COUNTY, MINNESOTA

RESOLUTION NO. 30-2026

RESOLUTION AMENDING THE 2026 ANNUAL BUDGET TO ESTABLISH FUND 406 — CAPITAL PROJECTS FUND AND RECOGNIZE THE LOCAL ROAD IMPROVEMENT PROGRAM (LRIP) GRANT

WHEREAS, the City of Breezy Point has been awarded a Local Road Improvement Program (LRIP) grant from the State of Minnesota in the amount of $1,500,000 to be applied toward the Buschmann Road reconstruction project; and

WHEREAS, the City Council accepted the LRIP grant and authorized execution of the grant agreement at its special meeting of April 30, 2026; and

WHEREAS, the grant was awarded after adoption of the 2026 Annual Budget and is not reflected in the currently adopted budget; and

WHEREAS, it is necessary and appropriate to establish Fund 406 — Capital Projects Fund in the 2026 Annual Budget to properly account for grant proceeds and future bond proceeds in accordance with generally accepted accounting principles for governmental entities and the Minnesota Office of the State Auditor Uniform Chart of Accounts; and

WHEREAS, the OSA Uniform Chart of Accounts for Minnesota cities assigns Capital Projects Funds to the 400–499 number range, with Fund 406 designated for use as an "Other" capital projects fund; and

WHEREAS, individual capital projects within Fund 406 will be tracked using project activity codes in the City's accounting system; and

WHEREAS, Minnesota Statutes Section 471.46 authorizes the City Council to amend the annual budget by resolution; and

WHEREAS, the City Administrator and Finance Director has reviewed this amendment and recommends its approval;

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

1. The 2026 Annual Budget is hereby amended to establish Fund 406 — Capital Projects Fund as a new budgeted fund of the City, consistent with the Minnesota Office of the State Auditor Uniform Chart of Accounts.

2. Individual capital projects within Fund 406 shall be tracked using project activity codes in the City's accounting system. The Buschmann Road Reconstruction project shall be assigned Activity Code 2026-01.

3. The Fund 406 — Capital Projects Fund budget is established as follows:

FUND 406 — CAPITAL PROJECTS FUND	Amount
REVENUES & OTHER FINANCING SOURCES	
Intergovernmental Revenue — LRIP Grant (Activity 2026-01)	$1,500,000
TOTAL REVENUES & OTHER FINANCING SOURCES	**$1,500,000**
APPROPRIATIONS (EXPENDITURES)	
Capital Outlay — Buschmann Road Reconstruction (Activity 2026-01)	$1,500,000
TOTAL APPROPRIATIONS	**$1,500,000**

4. This budget amendment is effective upon adoption of this Resolution.

5. The Finance Director is authorized to make all necessary accounting entries to implement this amendment, including establishing Fund 406 in the City's accounting system.

ADOPTED by the City Council of the City of Breezy Point, Minnesota, this 1st day of June, 2026.

CITY OF BREEZY POINT

Todd A. Roggenkamp __ Rebecca Ball ___

Steve Jensen ___ Brad Scott ___

Michael Moroni ____

_____
Attest: Mayor Todd A. Roggenkamp

_____
Deb Runksmeier, City Clerk

FINAL PAYMENT ESTIMATE

Name of Contractor: Larson Excavating Contractors, Inc.
PO Box 7
Holdingford, MN 56340

Name of Owner: City of Breezy Point
8319 County Road 11
Breezy Point, MN 56472

Date of Completion:
Original: See Agreement
Revised:

Amount of Contract:
Original: $159,211.97
Revised:

Dates of Estimate:
From: 10/28/25
To: 5/15/26

Description of Project:
2025 CR-11 SANITARY SEWER EXTENSION

SPEC NO.	ITEM DESCRIPTION	CONTRACT ITEMS				THIS PERIOD		TOTAL TO DATE	
		QTY.	UNIT	UNIT PRICE	AMOUNT	QTY.	AMOUNT	QTY.	AMOUNT
2021.501	MOBILIZATION	1	LUMP SUM	$27,731.41	$27,731.41			1	$27,731.41
2101.502	CLEARING	0.05	ACRE	$2,500.00	$125.00			0.05	$125.00
2101.502	GRUBBING	0.05	ACRE	$2,500.00	$125.00			0.05	$125.00
2104.502	REMOVE CASTING (SANITARY)	1	EACH	$100.00	$100.00			1	$100.00
2104.502	SALVAGE SIGN TYPE C	5	EACH	$51.00	$255.00			2	$102.00
2104.503	REMOVE GUARDRAIL - TYPE 31	108	LIN FT	$10.00	$1,080.00			81	$810.00
2104.503	SAWING CONCRETE PAVEMENT (FULL DEPTH)	6	LIN FT	$5.00	$30.00			6	$30.00
2104.503	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	240	LIN FT	$4.00	$960.00			268	$1,072.00
2104.503	REMOVE CURB & GUTTER	75	LIN FT	$3.00	$225.00			119	$357.00
2104.504	REMOVE BITUMINOUS PAVEMENT	583	SQ YD	$3.00	$1,749.00			610	$1,830.00
2123.510	COMMON LABORERS	10	HOUR	$50.00	$500.00				
2123.610	SKID LOADER	10	HOUR	$100.00	$1,000.00				
2123.610	STREET SWEEPER (WITH PICKUP BROOM AND WATER)	10	HOUR	$100.00	$1,000.00			4	$400.00
2211.507	AGGREGATE BASE CLASS 5 (CV)	110	CU YD	$35.00	$3,850.00			116.3	$4,070.50
2302.604	BITUMINOUS DRIVEWAY REPLACEMENT	4	SQ YD	$102.00	$408.00			8	$816.00
2360.509	TYPE SP 9.5 WEARING COURSE MIX (3,C)	59	TON	$102.00	$6,018.00			65.5	$6,681.00
2360.509	TYPE SP 12.5 NON-WEARING COURSE MIX (3,B)	79	TON	$112.20	$8,863.80			83	$9,312.60
2503.601	TRACE WIRE SYSTEM (SANITARY)	1	LUMP SUM	$1,670.11	$1,670.11			1	$1,670.11
2503.602	CONNECT TO EXISTING SANITARY SEWER	1	EACH	$4,232.82	$4,232.82			1	$4,232.82
2503.603	8" PVC PIPE SEWER (SDR 26)	48	LIN FT	$116.34	$5,584.32			48	$5,584.32
2503.603	8" HDPE PIPE SEWER - DIRECTIONALLY DRILLED	363	LIN FT	$84.50	$30,673.50			363	$30,673.50
2503.603	6" PVC SANITARY SERVICE PIPE	48	LIN FT	$80.50	$3,864.00			48	$3,864.00
2503.603	8"X6" PVC WYE	1	EACH	$598.47	$598.47			1	$598.47
2503.603	6" PVC CLEANOUT ASSEMBLY	1	EACH	$575.52	$575.52			1	$575.52
2506.502	CASTING ASSEMBLY (SANITARY 700-7)	2	EACH	$1,353.88	$2,707.76			2	$2,707.76
2506.503	CONSTRUCT DRAINAGE STRUCTURE 48-4020 (SANITARY)	22.9	LIN FT	$889.91	$20,378.94			22.9	$20,378.94
2531.503	CONCRETE CURB & GUTTER DESIGN B618	75	LIN FT	$51.00	$3,825.00			119	$6,069.00
2533.603	CONCRETE MEDIAN BARRIER (MOVEABLE)	12	EACH	$612.00	$7,344.00			10	$6,120.00
2550.602	CORE DRILL SANITARY SEWER STRUCTURE	1	EACH	$2,270.00	$2,270.00			1	$2,270.00
2554.503	INSTALL TRAFFIC BARRIER DESIGN TYPE 31	108	LIN FT	$78.54	$8,482.32			77	$6,047.58
2563.601	TRAFFIC CONTROL	1	LUMP SUM	$3,978.00	$3,978.00	0.05	$198.90	1	$3,978.00
2564.602	INSTALL SIGN TYPE C	5	EACH	$255.00	$1,275.00			2	$510.00
2573.502	STORM DRAIN INLET PROTECTION	4	EACH	$100.00	$400.00			3	$300.00
2573.503	SILT FENCE, TYPE HI	154	LIN FT	$3.00	$462.00			275	$825.00
2573.501	STABILIZED CONSTRUCTION EXIT	4	EACH	$500.00	$2,000.00			4	$2,000.00
2574.507	SCREENED TOPSOIL BORROW	118	CU YD	$15.00	$1,770.00			95	$1,425.00
2574.508	FERTILIZER TYPE 3	60	POUND	$3.00	$180.00			60	$180.00
2575.505	SEEDING	0.2	ACRE	$5,000.00	$1,000.00			0.2	$1,000.00
2575.608	SEED PATCH	6	POUND	$10.00	$60.00			6	$60.00
2575.608	SEED NORTHERN BOULEVARD	30	POUND	$10.00	$300.00			30	$300.00
2575.508	HYDRAULIC REINFORCED FIBER MATRIX	780	POUND	$2.00	$1,560.00			600	$1,200.00
TOTAL:					**$159,211.97**		**$198.90**		**$156,132.53**

	THIS PERIOD	TOTAL TO DATE
AMOUNT EARNED		$156,132.53
AMOUNT RETAINED (5% OF AMOUNT EARNED TO DATE)		$7,796.68
PREVIOUS PAYMENTS		$148,136.95
AMOUNT DUE	$7,995.58	$7,995.58

Estimated Percentage Completed: 100.0%

CONTRACTOR'S CERTIFICATION:
The undersigned Contractor certifies that to the best of their knowledge, information and belief the work covered by this payment estimate has been completed in accordance with the contract documents, that all amounts have been paid by the Contractor for work for which previous payment estimates were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR : LARSON EXCAVATING CONTRACTORS, INC.

BY: Karen Larson V.P.

Date:

ENGINEER'S CERTIFICATION:
The undersigned endorses that to the best of their knowledge and belief, the quantities shown in this estimate are correct and the work has been performed in accordance with the contract documents.

ENGINEER: WIDSETH SMITH NOLTING

BY: Nick Peterson
Nick Peterson, P.E.

Date: 5-27-2026

APPROVED BY CITY OF BREEZY POINT:

BY:
City Administrator / City Clerk

Date:

APPROVED BY CITY OF BREEZY POINT:

BY:
Mayor

Date:

Bond # GRMN49161A

AIA® Document G707™ – 1994

Consent of Surety to Final Payment

PROJECT: *(Name and address)*
2024-10044 - 2025 CR-11 Sanitary Sewer Extension, Breezy Point, Minnesota

ARCHITECT'S PROJECT NUMBER:

CONTRACT FOR:

CONTRACT DATED: 7/08/2025

OWNER ☐
ARCHITECT ☐
CONTRACTOR ☐
SURETY ☐
OTHER ☐

TO OWNER: *(Name and address)*
City Of Breezy Point
8319 Co. Road 11
Breezy Point, MN 56472

In accordance with the provisions of the Contract between the Owner and the Contractor as indicated above, the
(Insert name and address of Surety.)

Granite Re, Inc.
14001 Quailbrook Drive
Oklahoma City, OK 73134

, SURETY,

on bond of
(Insert name and address of Contractor.)

Larson Excavating Contractors, Inc.
P.O. Box 7
Holdingford, MN 56340

, CONTRACTOR,

hereby approves of the final payment to the Contractor, and agrees that final payment to the Contractor shall not relieve the Surety of any of its obligations to
(Insert name and address of Owner.)

City Of Breezy Point
8319 Co. Road 11
Breezy Point, MN 56472

, OWNER,

as set forth in said Surety's bond.

IN WITNESS WHEREOF, the Surety has hereunto set its hand on this date: May 20th 2026
(Insert in writing the month followed by the numeric date and year.)

Granite Re, Inc.
(Surety)

(Signature of authorized representative)

Attest:
(Seal)

Troy Staples, Attorney-in-fact
(Printed name and title)

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

AIA Document G707™ – 1994. Copyright © 1970 and 1994 by The American Institute of Architects. **All rights reserved. WARNING: This AIA® Document is protected by U.S. Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA® Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to the maximum extent possible under the law.** Purchasers are not permitted to reproduce this document. To report copyright violations of AIA Contract Documents, e-mail The American Institute of Architects' legal counsel, copyright@aia.org.

GRANITE RE, INC.

GENERAL POWER OF ATTORNEY

Know all Men by these Presents:

That GRANITE RE, INC., a corporation organized and existing under the laws of the State of MINNESOTA and having its principal office at the City of OKLAHOMA CITY in the State of OKLAHOMA does hereby constitute and appoint:

TOM LAHL; TOM KEMP: LISA M. FRANCOUR; JENNIFER BOYLES; ZACHARY PATE; TROY STAPLES; NICHOLAS HOCHBAN; NICK DENN its true and lawful Attorney-in-Fact(s) for the following purposes, to wit:

To sign its name as surety to, and to execute, seal and acknowledge any and all bonds, and to respectively do and perform any and all acts and things set forth in the resolution of the Board of Directors of the said GRANITE RE, INC. a certified copy of which is hereto annexed and made a part of this Power of Attorney; and the said GRANITE RE, INC. through us, its Board of Directors, hereby ratifies and confirms all and whatsoever the said:

TOM LAHL; TOM KEMP: LISA M. FRANCOUR; JENNIFER BOYLES; ZACHARY PATE; TROY STAPLES; NICHOLAS HOCHBAN; NICK DENN may lawfully do in the premises by virtue of these presents.

In Witness Whereof, the said GRANITE RE, INC. has caused this instrument to be sealed with its corporate seal, duly attested by the signatures of its President and Assistant Secretary, this 31st day of July, 2023.

GRANITE RE, INC. CORPORATE SEAL MINNESOTA

Kenneth D. Whittington, President

Kyle P. McDonald, Assistant Secretary

STATE OF OKLAHOMA)
) SS:
COUNTY OF OKLAHOMA)

On this 31st day of July, 2023, before me personally came Kenneth D. Whittington, President of the GRANITE RE, INC. Company and Kyle P. McDonald, Assistant Secretary of said Company, with both of whom I am personally acquainted, who being by me severally duly sworn, said, that they, the said Kenneth D. Whittington and Kyle P. McDonald were respectively the President and the Assistant Secretary of GRANITE RE, INC., the corporation described in and which executed the foregoing Power of Attorney; that they each knew the seal of said corporation; that the seal affixed to said Power of Attorney was such corporate seal, that it was so fixed by order of the Board of Directors of said corporation, and that they signed their name thereto by like order as President and Assistant Secretary, respectively, of the Company.

BETHANY J. ALRED NOTARY PUBLIC STATE OF OKLAHOMA #11003620 EXP. 04/21/27

My Commission Expires:
April 21, 2027
Commission #: 11003620

Notary Public

GRANITE RE, INC.

Certificate

THE UNDERSIGNED, being the duly elected and acting Assistant Secretary of Granite Re, Inc., a Minnesota Corporation, HEREBY CERTIFIES that the following resolution is a true and correct excerpt from the July 15, 1987, minutes of the meeting of the Board of Directors of Granite Re, Inc. and that said Power of Attorney has not been revoked and is now in full force and effect.

"RESOLVED, that the President, any Vice President, the Assistant Secretary, and any Assistant Vice President shall each have authority to appoint individuals as attorneys-in-fact or under other appropriate titles with authority to execute on behalf of the company fidelity and surety bonds and other documents of similar character issued by the Company in the course of its business. On any instrument making or evidencing such appointment, the signatures may be affixed by facsimile. On any instrument conferring such authority or on any bond or undertaking of the Company, the seal, or a facsimile thereof, may be impressed or affixed or in any other manner reproduced; provided, however, that the seal shall not be necessary to the validity of any such instrument or undertaking."

IN WITNESS WHEREOF, the undersigned has subscribed this Certificate and affixed the corporate seal of the Corporation this 20th day of May, 2026.

GRANITE RE, INC. CORPORATE SEAL MINNESOTA

Kyle P. McDonald, Assistant Secretary

GR0800-1

RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

1. This is a **LEGAL INSTRUMENT** and must be executed accordingly by officers of corporations and by partners in co-partnerships.
2. It is important that **ALL** the blanks be completed and the **AMOUNT PAID BE SHOWN.**
3. A receipt similar to this or legal waiver of lien rights will be required for all plumbing, heating, plastering materials, etc.
4. **NO ERASURES OR ALTERATIONS ARE ALLOWED.**

DATE: 05/27/2026

The undersigned hereby acknowledges receipt of the sum of $ 148,136.95

CHECK ONLY ONE

☐ 1) as partial payment for labor, skill, and material furnished or to be furnished

☒ 2) as payment for all labor, skill, and material furnished or to be furnished (except the sum of $ 7,995.58 as retainage or holdback)

☐ 3) as full and final payment for all labor, skill, and material furnished or to be furnished

to the following described real property: (legal description, street address, or project name)

2025 CR-11 SANITARY SEWER EXTENSION
BREEZY POINT

and, for value received, hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill, or material furnished to said real property (only for the amount paid if box 1 is checked, and except for retainage shown if box 2 is checked); the undersigned affirms that all material furnished by the undersigned has been paid for, and all subcontractors employed by the undersigned have been paid in full, EXCEPT:

LARSON EXCAVATING CONTRACTORS, INC.
Company Name

Signature

VP.
Title

41354 COUNTY ROAD 9
Address

HOLDINGFORD, MN 56340
Address

I:\civil\specs\stcloud\word\oldspecs\lien waiver.docx

7832

RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

1. This is a **LEGAL INSTRUMENT** and must be executed accordingly by officers of corporations and by partners in co-partnerships.
2. It is important that **ALL** the blanks be completed and the **AMOUNT PAID BE SHOWN.**
3. A receipt similar to this or legal waiver of lien rights will be required for all plumbing, heating, plastering materials, etc.
4. **NO ERASURES OR ALTERATIONS ARE ALLOWED.**

DATE: 05/20/2026

The undersigned hereby acknowledges receipt of the sum of $ 9,382.91

CHECK ONLY ONE

☐ 1) as partial payment for labor, skill, and material furnished or to be furnished

☒ 2) as payment for all labor, skill, and material furnished or to be furnished (except the sum of $ 496.45 as retainage or holdback)

☐ 3) as full and final payment for all labor, skill, and material furnished or to be furnished

to the following described real property: (legal description, street address, or project name)

2025 CR -11 SANITARY SEWER EXTENSION
BREEZY POINT, MINNESOTA

and, for value received, hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill, or material furnished to said real property (only for the amount paid if box 1 is checked, and except for retainage shown if box 2 is checked); the undersigned affirms that all material furnished by the undersigned has been paid for, and all subcontractors employed by the undersigned have been paid in full, EXCEPT:

H & R CONST. CO.
Company Name

Tracee J Davis
Signature

Admin Assistant
Title

PO Box 756
Address

Dalton MN 56324
Address

I:\civil\specs\stcloud\word\oldspecs\lien waiver.docx

RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

1. This is a **LEGAL INSTRUMENT** and must be executed accordingly by officers of corporations and by partners in co-partnerships.
2. It is important that **ALL** the blanks be completed and the **AMOUNT PAID BE SHOWN.**
3. A receipt similar to this or legal waiver of lien rights will be required for all plumbing, heating, plastering materials, etc.
4. **NO ERASURES OR ALTERATIONS ARE ALLOWED.**

DATE: 05/20/2026

The undersigned hereby acknowledges receipt of the sum of $ 5,557.50

CHECK ONLY ONE

☐ 1) as partial payment for labor, skill, and material furnished or to be furnished

☐ 2) as payment for all labor, skill, and material furnished or to be furnished (except the sum of $_____ as retainage or holdback)

☒ 3) as full and final payment for all labor, skill, and material furnished or to be furnished

to the following described real property: (legal description, street address, or project name)

2025 CR -11 SANITARY SEWER EXTENSION
BREEZY POINT, MINNESOTA

and, for value received, hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill, or material furnished to said real property (only for the amount paid if box 1 is checked, and except for retainage shown if box 2 is checked); the undersigned affirms that all material furnished by the undersigned has been paid for, and all subcontractors employed by the undersigned have been paid in full, EXCEPT:

FRENCH LAKE CURB CO.
Company Name

Signature

Vice Pres
Title

PO Box 127
Address

Kimball MN 55353
Address

I:\civil\specs\stcloud\word oldspecs\lien waiver.docx

RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

1. This is a **LEGAL INSTRUMENT** and must be executed accordingly by officers of corporations and by partners in co-partnerships.
2. It is important that **ALL** the blanks be completed and the **AMOUNT PAID BE SHOWN.**
3. A receipt similar to this or legal waiver of lien rights will be required for all plumbing, heating, plastering materials, etc.
4. **NO ERASURES OR ALTERATIONS ARE ALLOWED.**

DATE: 05/20/2026

The undersigned hereby acknowledges receipt of the sum of $ 22,273.94

CHECK ONLY ONE

☐ 1) as partial payment for labor, skill, and material furnished or to be furnished

☒ 2) as payment for all labor, skill, and material furnished or to be furnished (except the sum of $ 1,172.31 as retainage or holdback)

☐ 3) as full and final payment for all labor, skill, and material furnished or to be furnished

to the following described real property: (legal description, street address, or project name)

2025 CR -11 SANITARY SEWER EXTENSION
BREEZY POINT, MINNESOTA

and, for value received, hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill, or material furnished to said real property (only for the amount paid if box 1 is checked, and except for retainage shown if box 2 is checked); the undersigned affirms that all material furnished by the undersigned has been paid for, and all subcontractors employed by the undersigned have been paid in full, EXCEPT:

LESTER WATER WORKS LLC
Company Name

Signature

Owner
Title

26052 CoRd 139
Address

St Cloud MN 56301
Address

I:\civil\specs\stcloud\word\oldspecs\lien waiver.docx

RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

1. This is a **LEGAL INSTRUMENT** and must be executed accordingly by officers of corporations and by partners in co-partnerships.
2. It is important that **ALL** the blanks be completed and the **AMOUNT PAID BE SHOWN.**
3. A receipt similar to this or legal waiver of lien rights will be required for all plumbing, heating, plastering materials, etc.
4. **NO ERASURES OR ALTERATIONS ARE ALLOWED.**

DATE: 05/20/2026

The undersigned hereby acknowledges receipt of the sum of $ 3,705.00

CHECK ONLY ONE

☐ 1) as partial payment for labor, skill, and material furnished or to be furnished

☒ 2) as payment for all labor, skill, and material furnished or to be furnished (except the sum of $ 195.00 as retainage or holdback)

☐ 3) as full and final payment for all labor, skill, and material furnished or to be furnished

to the following described real property: (legal description, street address, or project name)

2025 CR -11 SANITARY SEWER EXTENSION
BREEZY POINT, MINNESOTA

and, for value received, hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill, or material furnished to said real property (only for the amount paid if box 1 is checked, and except for retainage shown if box 2 is checked); the undersigned affirms that all material furnished by the undersigned has been paid for, and all subcontractors employed by the undersigned have been paid in full, EXCEPT:

INTERSTATE TRAFFIC SIGNS, INC.
Company Name

Signature

Office Manager
Title

PO Box 1635
Address

Walker, MN 56484
Address

civil specs sticker word oldspecs lien waiver.docx

RECEIPT AND WAIVER OF MECHANIC'S LIEN RIGHTS

1. **This is a LEGAL INSTRUMENT and must be executed accordingly by officers of corporations and by partners in co-partnerships.**
2. **It is important that ALL the blanks be completed and the AMOUNT PAID BE SHOWN.**
3. **A receipt similar to this or legal waiver of lien rights will be required for all plumbing, heating, plastering materials, etc.**
4. **NO ERASURES OR ALTERATIONS ARE ALLOWED.**

DATE: 05/20/2026

The undersigned hereby acknowledges receipt of the sum of $ 16,606.00

CHECK ONLY ONE

☐ **1) as partial payment for labor, skill, and material furnished or to be furnished**

☒ **2) as payment for all labor, skill, and material furnished or to be furnished (except the sum of $** 874.00 **as retainage or holdback)**

☐ **3) as full and final payment for all labor, skill, and material furnished or to be furnished**

to the following described real property: (legal description, street address, or project name)

2025 CR -11 SANITARY SEWER EXTENSION
BREEZY POINT, MINNESOTA

and, for value received, hereby waives all rights acquired by the undersigned to file or record mechanic's liens against said real property for labor, skill, or material furnished to said real property (only for the amount paid if box 1 is checked, and except for retainage shown if box 2 is checked); the undersigned affirms that all material furnished by the undersigned has been paid for, and all subcontractors employed by the undersigned have been paid in full, EXCEPT:

ANDERSON BROTHERS CONSTRUCTION CO.
Company Name

Signature

President
Title

11325 State Hwy 210
Address

Brainerd, MN 56401
Address

I:\civil\apcss\stcloud\word\soldapcss\lien waiver.docx

DEPARTMENT OF REVENUE

Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

Confirmation Summary

Confirmation Number:	0-855-971-856
Submitted Date and Time:	27-May-2026 10:43:39 AM
Legal Name:	LARSON EXCAVATING CONTRACTORS INC
Federal Employer ID:	41-1693363
User Who Submitted:	larexcsec
Type of Request Submitted:	Contractor Affidavit

Affidavit Summary

Affidavit Number:	**1364045824**
Minnesota ID:	1239467
Project Owner:	CITY OF BREEZY POINT
Project Number:	2025 CR 11
Project Begin Date:	14-Jul-2025
Project End Date:	22-May-2026
Project Location:	BREEZY POINT
Project Amount:	$155,933.63

Subcontractor Summary

Name	ID	Affidavit Number
H & R CONSTRUCTION CO	4592079	116633600
ANDERSON BROTHERS CONSTRUCTION CO OF BRAINERD	2978140	1190768640
INTERSTATE TRAFFIC SIGNS, INC	5503556	1089187840
FRENCH LAKE CURB CO	3825384	1057730560
LESTER WATER WORKS LLC	9553879	1763422208

Important Messages

A copy of this page must be provided to the contractor or government agency that hired you.

Contact Us

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.

Please for your records using the print or save functionality built into your browser.

DEPARTMENT OF REVENUE

Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

Confirmation Summary

Confirmation Number:	1-989-928-976
Submitted Date and Time:	21-May-2026 10:23:10 AM
Legal Name:	H & R CONSTRUCTION CO
Federal Employer ID:	41-1440908
User Who Submitted:	gusign
Type of Request Submitted:	Contractor Affidavit

Affidavit Summary

Affidavit Number:	**116633600**
Minnesota ID:	4592079
Project Owner:	CITY OF BREEZY POINT
Project Number:	2025 CR 11
Project Begin Date:	06-Oct-2025
Project End Date:	06-Oct-2025
Project Location:	CR 11 BREEZY POINT - CROW WING COUNTY
Project Amount:	$9,879.36
Subcontractors:	No Subcontractors

Important Messages

A copy of this page must be provided to the contractor or government agency that hired you.

Contact Us

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.

Please print this page for your records using the print or save functionality built into your browser.

DEPARTMENT OF REVENUE

Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

Confirmation Summary

Confirmation Number:	0-212-330-512
Submitted Date and Time:	26-May-2026 11:06:16 AM
Legal Name:	ANDERSON BROTHERS CONSTRUCTION CO OF BRAINERD LLC
Federal Employer ID:	90-0952537
User Who Submitted:	abccllc
Type of Request Submitted:	Contractor Affidavit

Affidavit Summary

Affidavit Number:	**1190768640**
Minnesota ID:	2978140
Project Owner:	CITY OF BREEZY POINT
Project Number:	259984
Project Begin Date:	30-Sep-2025
Project End Date:	02-Oct-2025
Project Location:	CR 11 SANITARY SEWER IMPROVEMENTS-BREEZY POINT
Project Amount:	$17,480.00
Subcontractors:	No Subcontractors

Important Messages

A copy of this page must be provided to the contractor or government agency that hired you.

Contact Us

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.

Please print this page for your records using the print or save functionality built into your browser.

DEPARTMENT OF REVENUE

Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

Confirmation Summary

Confirmation Number:	1-511-528-464
Submitted Date and Time:	21-May-2026 8:54:10 AM
Legal Name:	INTERSTATE TRAFFIC SIGNS INC
Federal Employer ID:	41-2011087
User Who Submitted:	Dennis6895
Type of Request Submitted:	Contractor Affidavit

Affidavit Summary

Affidavit Number:	**1089187840**
Minnesota ID:	5503556
Project Owner:	CITY OF BREEZY POINT
Project Number:	2025 SANITARY SEWER EXT
Project Begin Date:	18-Jul-2025
Project End Date:	21-Oct-2025
Project Location:	CR 11 BREEZY POINT CROW WING COUNTY
Project Amount:	$3,900.00
Subcontractors:	No Subcontractors

Important Messages

A copy of this page must be provided to the contractor or government agency that hired you.

Contact Us

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.

Please print this page for your records using the print or save functionality built into your browser.

DEPARTMENT OF REVENUE

< FRENCH LAKE CURB CO

Confirmation

Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

Confirmation Summary

Confirmation Number:	1-219-799-056
Submitted Date and Time:	20-May-2026 2:41:54 PM
Legal Name:	FRENCH LAKE CURB CO
Federal Employer ID:	41-1913224
User Who Submitted:	djohns
Type of Request Submitted:	Contractor Affidavit

Affidavit Summary

Affidavit Number: 1057730560

Minnesota ID:	3825384
Project Owner:	CITY OF BREEZY POINT
Project Number:	1234
Project Begin Date:	01-Jul-2025
Project End Date:	01-Nov-2025
Project Location:	BREEZY POINT
Project Amount:	$5,557.00

DEPARTMENT OF REVENUE

Contractor Affidavit Submitted

Thank you, your Contractor Affidavit has been approved.

Confirmation Summary

Confirmation Number:	1-045-669-904
Submitted Date and Time:	20-May-2026 1:28:27 PM
Legal Name:	LESTERS WATER WORKS LLC
Federal Employer ID:	26-2859120
User Who Submitted:	Lesters Water Works
Type of Request Submitted:	Contractor Affidavit

Affidavit Summary

Affidavit Number:	**1763422208**
Minnesota ID:	9553879
Project Owner:	CITY OF BREEZY POINT
Project Number:	2024-10044
Project Begin Date:	28-Jul-2025
Project End Date:	29-Jul-2025
Project Location:	BREEZY POINT
Project Amount:	$23,446.25
Subcontractors:	No Subcontractors

Important Messages

A copy of this page must be provided to the contractor or government agency that hired you.

Contact Us

If you need further assistance, contact our Withholding Tax Division at 651-282-9999, (toll-free) 800-657-3594, or (email) withholding.tax@state.mn.us. Business hours are Monday through Friday 8:00 a.m. to 4:30 p.m. Central Time.

Please [illegible] for your records using the print or save functionality built into your browser.

CITY OF BREEZY POINT
RESOLUTION 31-2026

RESOLUTION PROVIDING FOR THE ISSUANCE AND SALE OF $1,690,000 GENERAL OBLIGATION STREET RECONSTRUCTION PLAN BONDS, SERIES 2026A

WHEREAS, the City Council (the "Council") of the City of Breezy Point, Minnesota (the "City") has heretofore determined that it is necessary and expedient to issue the City's $1,690,000 General Obligation Street Reconstruction Plan Bonds, Series 2026A (the "Bonds"), to finance projects as described in the Official Statement to be prepared by Ehlers & Associates, Inc., in Minneapolis, Minnesota ("Ehlers"); and

WHEREAS, the City has retained Ehlers, as its independent municipal advisor for the Bonds in accordance with Minnesota Statutes, Section 475.60, Subdivision 2(9).

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

1. Authorization. The Council hereby authorizes Ehlers to assist the City for the sale of the Bonds.

2. Meeting; Proposal Opening. The Council shall meet at 6:30 P.M. on July 6, 2026, for the purpose of considering proposals for and awarding the sale of the Bonds.

3. Official Statement. In connection with said sale, the officers or employees of the City are hereby authorized to cooperate with Ehlers and participate in the preparation of an official statement for the Bonds and to execute and deliver it on behalf of the City upon its completion.

Whereupon said resolution was declared duly passed and adopted by the City Council of the City of Breezy Point, Minnesota this 1st day of June 2026.

Rebecca Ball: ___ Brad Scott: ___

Steve Jensen: ___ Todd Roggenkamp: ___

Michael Moroni: ___

_____

Mayor Todd A. Roggenkamp

Attest:

_____

Deb Runksmeier, City Clerk

June 1, 2026

PRE-SALE REPORT FOR

City of Breezy Point, Minnesota

Approximately $1,690,000 General Obligation Street Reconstruction Plan Bonds, Series 2026A

Prepared by:

Ehlers
3001 Broadway Street, Suite 320
Minneapolis, MN 55413

Advisors:

Todd Hagen, Senior Municipal Advisor
Rebecca Kurtz, Senior Municipal Advisor
Schane Rudlang, Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

$1,690,000 General Obligation Street Reconstruction Plan Bonds, Series 2026A

The City has directed Ehlers to assist in a financing method that does not require voter approval and would allow for payments over 10 years.

Purpose:

The proposed issue includes fixed rate/tax-exempt financing with LRIP grant and township road funds, for the construction of the Buschmann Road Improvements in the City.

Debt service will be paid from ad valorem property taxes.

Authority:

The Bonds are being issued pursuant to Minnesota Statutes, Chapter 475 (street reconstruction plan and general bonding authority).

The Bonds require a public hearing and a 30-day reverse referendum period to allow for the issuance of bonds and to approve the street reconstruction plan. The public hearing was held on November 3, 2025. The reverse referendum period ended on December 3, 2025.

The Bonds count against the Net Debt Limit of 3% of the estimated market value of taxable property in the City. The Bonds do not exceed the City's debt limit.

The Bonds will be general obligations of the City for which its full faith, credit and taxing powers are pledged.

Term/Call Feature:

The Bonds are being issued for a term of 10 years. Principal on the Bonds will be due on February 1 in the years 2028 through 2037. Interest will be due every six months beginning August 1, 2027.

The Bonds will be subject to prepayment at the discretion of the City on February 1, 2034 or any date thereafter.

Bank Qualified:

Because the City is expecting to issue no more than $10,000,000 in tax exempt debt during the calendar year, the City will be able to designate the Bonds as "bank qualified" obligations.

Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.

Rating:

The City's most recent bond issues were rated by S&P Global Ratings. The current ratings on those bonds are "AA". The City will request a new rating for the Bonds.

If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the City's bond rating if the bond rating of the insurer is higher than that of the City.

Basis for Recommendation:

Based on our knowledge of the City's situation, their objectives communicated to us, our advisory relationship as well as characteristics of various financing options, we are recommending the issuance of general obligation street reconstruction plan bonds with a full competitive sale as a suitable financing option for the following reasons:

- General obligation bonds provide a straight-forward approach to financing projects identified by the City.
- We expect that the size and term of the issue, with bank qualification and the City's high bond rating, will attract several quality bids based upon similar recent sales in Minnesota.
- The City does not expect to have surplus resources adequate to prepay the debt prior to the scheduled maturities.
- This is generally the most overall cost-effective option.

Because of its larger size, we are recommending against offering the Bonds to a limited number of local and regional banks and selling this issue rated through a full competitive process to the public market using an official statement. Also, there are no special circumstances that would require a negotiated sale.

This method of sale complies with City policy as well as best practices endorsed by the Government Finance Officers Association (GFOA).

Method of Sale/Placement:

We are recommending the Bonds be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Bonds from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Bonds are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

Premium Pricing:

In some cases, investors in municipal bonds prefer "premium" pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds

the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid more than face value is considered "reoffering premium." The underwriter of the bonds will retain a portion of this reoffering premium as their compensation (or "discount") but will pay the remainder of the premium to the City.

For this issue of Bonds, we have been directed to use the net premium to reduce the size of the issue rather than increasing the net proceeds for the project; but that could change on the day of sale. The resulting adjustments may slightly change the true interest cost of the issue, either up or down.

Review of Existing Debt:

We have reviewed all outstanding indebtedness for the City and find that there are no refunding opportunities at this time.

We will continue to monitor the market and the call dates for the City's outstanding debt and will alert you to any future refunding opportunities.

Continuing Disclosure:

Because the City has less than $10,000,000 in outstanding debt (including this issue) and this issue is over $1,000,000, the City will be agreeing to provide its Audited Financial Statements annually as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the "MSRB"), as required by rules of the Securities and Exchange Commission (SEC).

The City is already obligated to provide such reports for its existing bonds and has contracted with Ehlers to prepare and file the reports.

Arbitrage Monitoring:

The City must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations ("Arbitrage Rules") throughout the life of the issue to maintain the tax-exempt status of the Bonds. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The City's specific arbitrage responsibilities will be detailed in the Nonarbitrage Certificate prepared by your bond attorney and provided at closing.

Small Issuer Exception ($5M or less) – The City expects to qualify for the small issuer exception to arbitrage rebate on the Bonds.

We recommend that the City review its specific responsibilities related to the Bonds with an arbitrage expert to help monitor the exception used above.

An Ehlers arbitrage expert will contact the City within 30 days after the sale date to review the City's specific responsibilities for the Bonds. The City is currently receiving arbitrage services from Ehlers in relation to the Bonds.

Investment of Bond Proceeds:

Ehlers can assist the City in developing a strategy to invest your Bond proceeds until the funds are needed to pay project costs.

Risk Factors:

GO Pledge: Because the Bonds will be general obligations of the City for which its full faith, credit and taxing powers are pledged, if the annual property tax levy collected is not sufficient to pay the debt service payments, other City funds will need to be used.

Other Considerations:

The Bonds are structured according to the engineers' estimate. Prior to the sale date, the amount of the Bonds may change depending on the construction bidding results.

Other Service Providers:

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services, please contact us.

Bond Counsel: Taft Stettinius & Hollister

Paying Agent: Bond Trust Services

Rating Agency: Standard & Poor's

Summary:

The decisions to be made by the City Council are as follows:

- Accept or modify the finance assumptions described in this report
- Adopt the resolution attached to this report.

This pre-sale report summarizes our understanding of the City's objectives for the structure and terms of this financing as of this date. As additional facts become known or capital markets conditions change, we may need to modify the structure and/or terms of this financing to achieve results consistent with the City's objectives.

PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by City Council:	June 1, 2026
Due Diligence Call to review Official Statement and Conference with Rating Agency:	Week of June 22, 2026
Print Official Statement:	June 25, 2026
City Council Meeting to Award Sale of the Bonds:	July 6, 2026
Estimated Closing Date:	July 23, 2026

Attachments

Estimated Sources and Uses of Funds

Estimated Proposed Debt Service Schedule

Bond Buyer Index

Resolution Authorizing Ehlers to Proceed with Bond Sale (provided separately)

EHLERS' CONTACTS

Todd Hagen, Senior Municipal Advisor	(651) 697-8508
Rebecca Kurtz, Senior Municipal Advisor	(651) 697-8516
Schane Rudlang, Municipal Advisor	(651) 697-8527
Faben Bekele, Public Finance Analyst	(651) 697-8531
Alicia Gage, Senior Financial Analyst	(651) 697-8551

City of Breezy Point, Minnesota

$1,690,000 General Obligation Street Reconstruction Plan Bonds, Series 2026A
Assumes Current Market BQ "AA" Rated Rates plus 50bps
10 Years

Sources & Uses

Dated 07/23/2026 | Delivered 07/23/2026

Sources Of Funds

Par Amount of Bonds	$1,690,000.00
LRIP Grant	1,500,000.00
Township Contribution	580,000.00
Total Sources	**$3,770,000.00**

Uses Of Funds

Total Underwriter's Discount (1.200%)	20,280.00
Costs of Issuance	57,000.00
Deposit to Project Construction Fund	3,690,358.70
Rounding Amount	2,361.30
Total Uses	**$3,770,000.00**

City of Breezy Point, Minnesota

$1,690,000 General Obligation Street Reconstruction Plan Bonds, Series 2026A
Assumes Current Market BQ "AA" Rated Rates plus 50bps
10 Years

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
07/23/2026	-	-	-	-	-
08/01/2027	-	-	62,020.78	62,020.78	-
02/01/2028	115,000.00	3.300%	30,336.25	145,336.25	207,357.03
08/01/2028	-	-	28,438.75	28,438.75	-
02/01/2029	150,000.00	3.350%	28,438.75	178,438.75	206,877.50
08/01/2029	-	-	25,926.25	25,926.25	-
02/01/2030	155,000.00	3.350%	25,926.25	180,926.25	206,852.50
08/01/2030	-	-	23,330.00	23,330.00	-
02/01/2031	165,000.00	3.450%	23,330.00	188,330.00	211,660.00
08/01/2031	-	-	20,483.75	20,483.75	-
02/01/2032	170,000.00	3.500%	20,483.75	190,483.75	210,967.50
08/01/2032	-	-	17,508.75	17,508.75	-
02/01/2033	175,000.00	3.600%	17,508.75	192,508.75	210,017.50
08/01/2033	-	-	14,358.75	14,358.75	-
02/01/2034	180,000.00	3.650%	14,358.75	194,358.75	208,717.50
08/01/2034	-	-	11,073.75	11,073.75	-
02/01/2035	185,000.00	3.750%	11,073.75	196,073.75	207,147.50
08/01/2035	-	-	7,605.00	7,605.00	-
02/01/2036	195,000.00	3.800%	7,605.00	202,605.00	210,210.00
08/01/2036	-	-	3,900.00	3,900.00	-
02/01/2037	200,000.00	3.900%	3,900.00	203,900.00	207,800.00
Total	**$1,690,000.00**	**-**	**$397,607.03**	**$2,087,607.03**	**-**

Yield Statistics

Bond Year Dollars	$10,817.56
Average Life	6.401 Years
Average Coupon	3.6755719%
Net Interest Cost (NIC)	3.8630449%
True Interest Cost (TIC)	3.8792087%
Bond Yield for Arbitrage Purposes	3.6619324%
All Inclusive Cost (AIC)	4.5095016%

IRS Form 8038

Net Interest Cost	3.6755719%
Weighted Average Maturity	6.401 Years

City of Breezy Point, Minnesota

$1,690,000 General Obligation Street Reconstruction Plan Bonds, Series 2026A
Assumes Current Market BQ "AA" Rated Rates plus 50bps
10 Years

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	105% Overlevy
02/01/2027	-	-	-	-	-
02/01/2028	115,000.00	3.300%	92,357.03	207,357.03	217,724.88
02/01/2029	150,000.00	3.350%	56,877.50	206,877.50	217,221.38
02/01/2030	155,000.00	3.350%	51,852.50	206,852.50	217,195.13
02/01/2031	165,000.00	3.450%	46,660.00	211,660.00	222,243.00
02/01/2032	170,000.00	3.500%	40,967.50	210,967.50	221,515.88
02/01/2033	175,000.00	3.600%	35,017.50	210,017.50	220,518.38
02/01/2034	180,000.00	3.650%	28,717.50	208,717.50	219,153.38
02/01/2035	185,000.00	3.750%	22,147.50	207,147.50	217,504.88
02/01/2036	195,000.00	3.800%	15,210.00	210,210.00	220,720.50
02/01/2037	200,000.00	3.900%	7,800.00	207,800.00	218,190.00
Total	**$1,690,000.00**	**-**	**$397,607.03**	**$2,087,607.03**	**$2,191,987.38**

Significant Dates

Dated	7/23/2026
First Coupon Date	8/01/2027

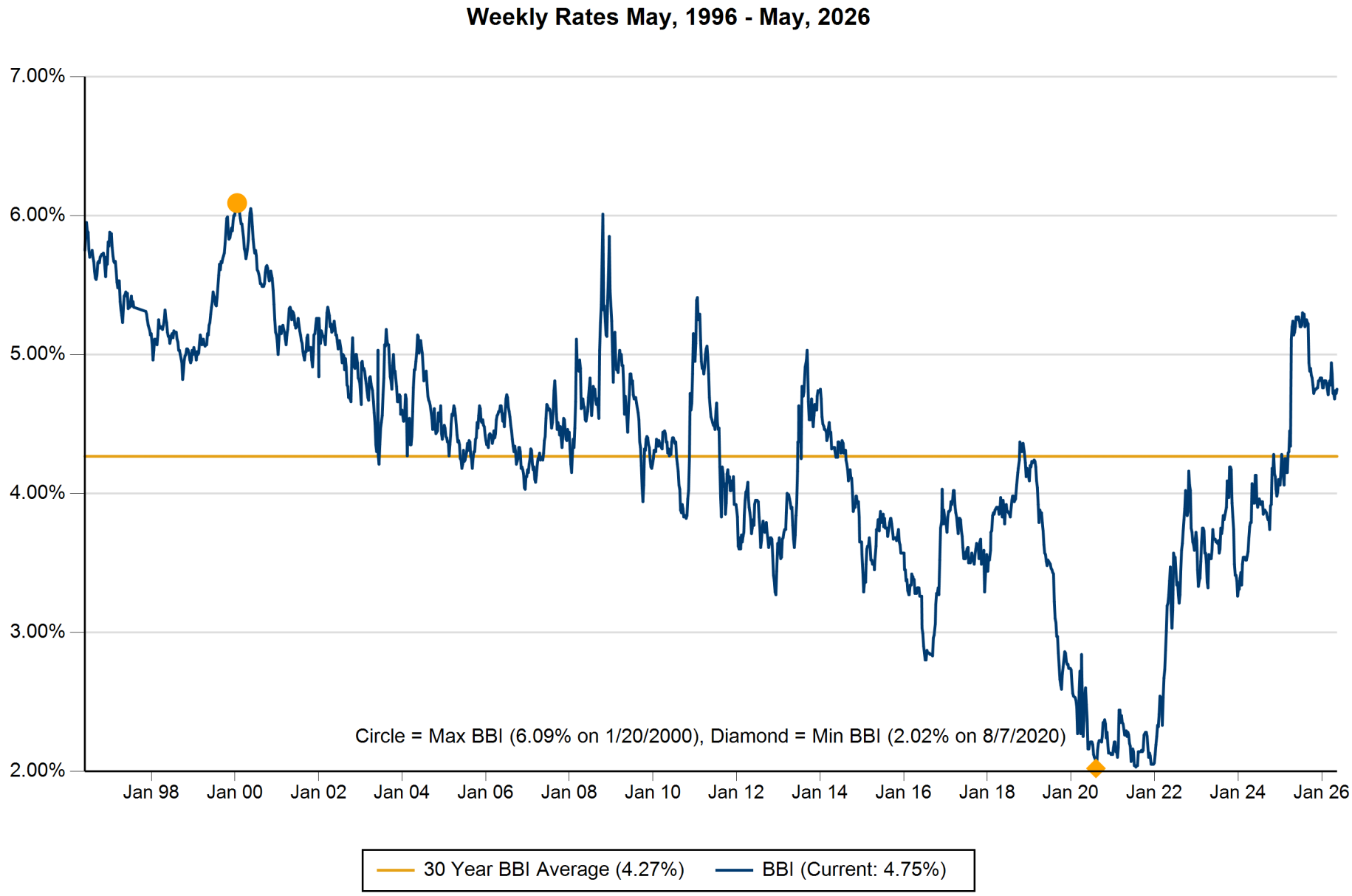
Yield Statistics

Bond Year Dollars	$10,817.56
Average Life	6.401 Years
Average Coupon	3.6755719%
Net Interest Cost (NIC)	3.8630449%
True Interest Cost (TIC)	3.8792087%
Bond Yield for Arbitrage Purposes	3.6619324%
All Inclusive Cost (AIC)	4.5095016%

IRS Form 8038

Net Interest Cost	3.6755719%
Weighted Average Maturity	6.401 Years

30 YEAR TREND IN MUNICIPAL BOND INDICES



The Bond Buyer "20 Bond Index" (BBI) shows average yields on a group of municipal bonds that mature in 20 years and have an average rating equivalent to Moody's Aa2 and S&P's AA.

S *The Bond Buyer*

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	***Meeting Date:***	***Item Name:***
Allie Polsfuss, City Administrator	*June 1, 2026*	***Tax Assistance Application***

BACKGROUND

On March 1, 2026, the City received a pre-application for tax assistance from Whitebirch for the proposed Northstar Apartment Complex. The development site is located south of Agate Way and west of Ranchette Drive. Staff has been working with the developer and advisor on items in the application.

The proposed project includes:

- A 74-unit apartment building with associated garages
- Construction in two phases:
  - Phase 1: 38 units
  - Phase 2: 36 units
- Estimated construction costs: $13–$14 million

Representatives from the development team and the City's municipal advisor, Todd Hagen, will be present at the meeting to answer questions regarding the request and financing options.

Attachment A includes the submitted pre-application materials.

OVERVIEW OF PRE-APPLICATION PROCESS

At this stage, the Council is conducting a preliminary review of the request. No formal application has been submitted or acted upon.

If the Council provides favorable direction, staff would proceed with:

1. Working with the developer to prepare a formal application for future consideration, collect deposit; and
2. Providing preliminary direction on the type of tax assistance preferred.

If the Council chooses not to advance the request, the tax assistance process will not move forward. The developer may still proceed through the Planning Commission and land use process independently of financial assistance.

A draft timeline outlining potential next steps is included as Attachment B.

TYPES OF TAX ASSISTANCE

The City has several tools available for consideration. All options require that the project meet the statutory "but-for" test, meaning the project would not proceed, would be delayed, or would be significantly altered without public assistance.

1. Tax Increment Financing (TIF) – Housing Development

TIF for housing allows the City to use future property tax increases generated by the project to help finance eligible project costs.

Key Requirements:

- Income-limits (see attachment C):
  - At least 40% of units at or below 60% of Area Median Income (AMI), OR
  - At least 20% of units at or below 50% of AMI
- No approval required from County or School District (notification only)
- Maximum duration: up to 26 years

2. Tax Increment Financing (TIF) – Workforce Housing

This economic development TIF tool supports housing tied directly to workforce needs and business recruitment.

Key Requirements:

- The below findings must be met:
  - The City is located outside of the metro area
  - The average vacancy rate for rental housing located in the city and in any other city located within 15 miles or less of the city has been three percent or less for at least the preceding two year period
  - One or more businesses who employ at least 20 full-time equivalent employees in the city provide a written statement to the city that the lack of rental housing has created a barrier to the business hiring employees. Project must qualify as workforce housing under state statute
- Approval required from County and School District
- Maximum duration: up to 8 years

3. **Tax Abatement**

Local governments may abate local property taxes to encourage local economic growth

Key Requirements

- Maximum duration: up to 15 years
- Annual City abatement limit applies (may not exceed the greater of $200,000 or 10% of net tax capacity)
- Abated taxes must be included in the City's levy and the burden shifts to the overall levy
- County and School District participation requires separate approval

HOW TIF WORKS

Tax increment financing is a way cities help pay for new development without raising City taxes. When the new development is built, the property becomes more valuable. At the end of the term of the TIF, the additional property value are now included in the City's tax capacity, and the owner is now taxed on the new value.

With TIF

- The city "locks in" the current tax amount.
- The additional taxes created by the development (the increment) is captured
- Those funds are used to help pay for the eligible costs of the project
- Following decertification, the City no longer collects the increment, and the property is taxed at the current market value like any other property.

Attachment C includes the estimated TIF district cashflow for this specific project.

- Page 1 includes the current rates and base market value information
- Page 2 includes the project information, tax capacity, and tax calculations
- Page 3 includes the tax increment cash flow with the annual gross increment estimated at about $80,000

CITY COUNCIL MEETING

AGENDA ITEM

IMPORTANT CONSIDERATIONS

As the Council considers the request for tax assistance, it is important for them to consider some additional items:

Wastewater Infrastructure

Based on the City's wastewater facility study, system capacity is anticipated to require expansion at approximately 80 ERUs. The proposed development would accelerate this timeline.

- Without proposed development: expansion planning estimated around 2030 with construction by 2032
- With apartment complex development: planning may need to begin in 2027–2028, with construction by approximately 2029-2030.
- Accelerated timing may require earlier investment and additional financing considerations. It is unlikely this project could be paid for in cash if completed on the expedited timeline.
- If directed to proceed, a more in depth analysis would be conducted.

City Resources

New residential development increases demand on City infrastructure and services, including utilities, public safety, personnel, and maintenance. During periods of tax assistance, a portion of the new tax capacity is either deferred or redirected, meaning the City may experience increased service demand prior to receiving full property tax revenue.

Fiscal Planning

Although there will be additional demand on city resources without collecting tax revenue for the duration of the term, once the development expires, the full market value of the development is added to the City's tax capacity. Once the tax assistance sunsets, the City's levy is spread among a larger tax capacity which in turn could lead to a lower tax rate.

Housing Needs

As BLADEC stated in their presentation to the council late last year, there is a significant need in Crow Wing County for housing. Tax assistance could encourage development that may not otherwise occur.

SUMMARY

The Council is being asked to provide preliminary direction on whether to:

1. Advance the proposal to formal application stage, and
2. Indicate a preferred form of tax assistance, if any

If no direction is provided to proceed, the tax assistance process will not move forward, though the developer may continue with land use approvals independently.

EHLERS
PUBLIC FINANCE ADVISORS

Schedule of Events

City of Breezy Point
Crow Wing County, Minnesota

For the proposed modification to the Development Program for Municipal Development District No. 1, the proposed removal of parcels from Tax Increment Financing District No. 1-5 and the proposed establishment of Tax Increment Financing District No. 1-6: North Star Apartments by Whitebirch and the proposed adoption of a Tax Increment Financing Plan and Financing Development Agreement (a housing district)

Draft as of May 27, 2026

June 12, 2026	Project information, property identification numbers, fiscal impacts and maps sent to Ehlers for drafting documentation. Ehlers confirms whether building permits have been issued on the property to be included in the TIF District.
June 19, 2026	Letter received by County Commissioner giving notice of potential housing TIF District (at least 30 days prior to publication of public hearing notice). [Ehlers will distribute.]
By June 29, 2026	Ehlers conducts internal review of TIF Plan.
July 2, 2026	Fiscal/economic implications received by School Board Clerk and County Auditor (at least 30 days prior to public hearing) and County receives information for review of county road impacts. [Ehlers will distribute.] *The County Board, by law, has 45 days to review the TIF Plan to determine if any county roads will be impacted by the development. Because City staff believe that the proposed TIF District will not require unplanned county road improvements, the TIF Plan was not forwarded to the County Board 45 days prior to the public hearing. Please be aware the County Board could claim that tax increment should be used for county roads, even after the public hearing.
July 14, 2026	Planning Commission meets at 6:30 PM to review TIF Plan and consider a resolution affirming the TIF Plan conforms to the general plans for development and redevelopment of the City as a whole. [Attorney provides resolution information by July 7, 2026.]

July 22, 2026	Publication of hearing notice and map in the Pequot Lakes - Pine and Lakes Echo Journal (at least 10 days but not more than 30 days prior to hearing). [Ehlers will submit notice, map and instructions. Publication deadline: July 15, 2026.]
August 3, 2026	City Council holds public hearing at 6:30 PM on the modification to the Development Program for Municipal Development District No. 1, the proposed removal of parcels from Tax Increment Financing District No. 1-5 and the proposed establishment of Tax Increment Financing District No. 1-6 and considers a resolution approving the TIF Plan. [Ehlers and attorney provide packet information July 27, 2026.] City Council considers a resolution approving the Financing Development Agreement and Interfund Loan resolution in connection with the TIF District.
August 4, 2026	City may issue building permits.
Before June 30, 2027	Ehlers files the TIF Plan with the MN Department of Revenue, Office of the State Auditor, and requests certification of the TIF District with the County.

An action under Minnesota Statutes ("M.S.") Section 469.1771, subdivision 1, paragraph (a), contesting the validity of a determination by an authority under M.S. Section 469.175, subdivision 3, must be commenced within the later of:

(1) 180 days after the municipality's approval under M.S. Section 469.175, subdivision 3; or

(2) 90 days after the request for certification of the district is filed with the county auditor under M.S. Section 469.177, subdivision 1.

CITY OF BREEZY POINT
PRE-APPLICATION
TAX ASSISTANCE FINANCING

Legal Name of Applicant: Whitebirch, Inc.

Address: 9252 Breezy Point Drive, Breezy Point, MN 56472

Telephone Number: 218-831-9283 (David Spizzo)

Email: Dspizzo@breezypointresort.com

Name of contact person: David Spizzo, President Whitebirch, Inc.

Date: 05/18/26

REQUESTED INFORMATION

ADDENDUM TO THE PRE-APPLICATION:

1. The final record plat of NORTH STAR CENTER is attached. The site consists of Lot 1 and Lot 2, Block 3 of said plat.

2. The project consists of constructing an 74-unit apartment building and garages for rental purposes. This project would be divided into phases with the first phase being 38 units plus the common amenities and the second phase would be 36 units. A preliminary site plan and building views are attached. The plans attached also include parking counts and configuration. Building on the site will be constructed south of Agate Way and westerly of Ranchette Drive. A traffic study was completed with the construction of the North Star Center plat and CRMC clinic, which is related to this project, and said study is provided as part of this project record. The current County value of the two lots based on the assessment year 2025 are $143,300 and the estimated market value following the project completion would be estimated at around $7,200,000 for the first phase and $6,500,000 for the second phase based on actual land values and construction costs. Total projects cost of roughly $13.8 to $14 million once completed.

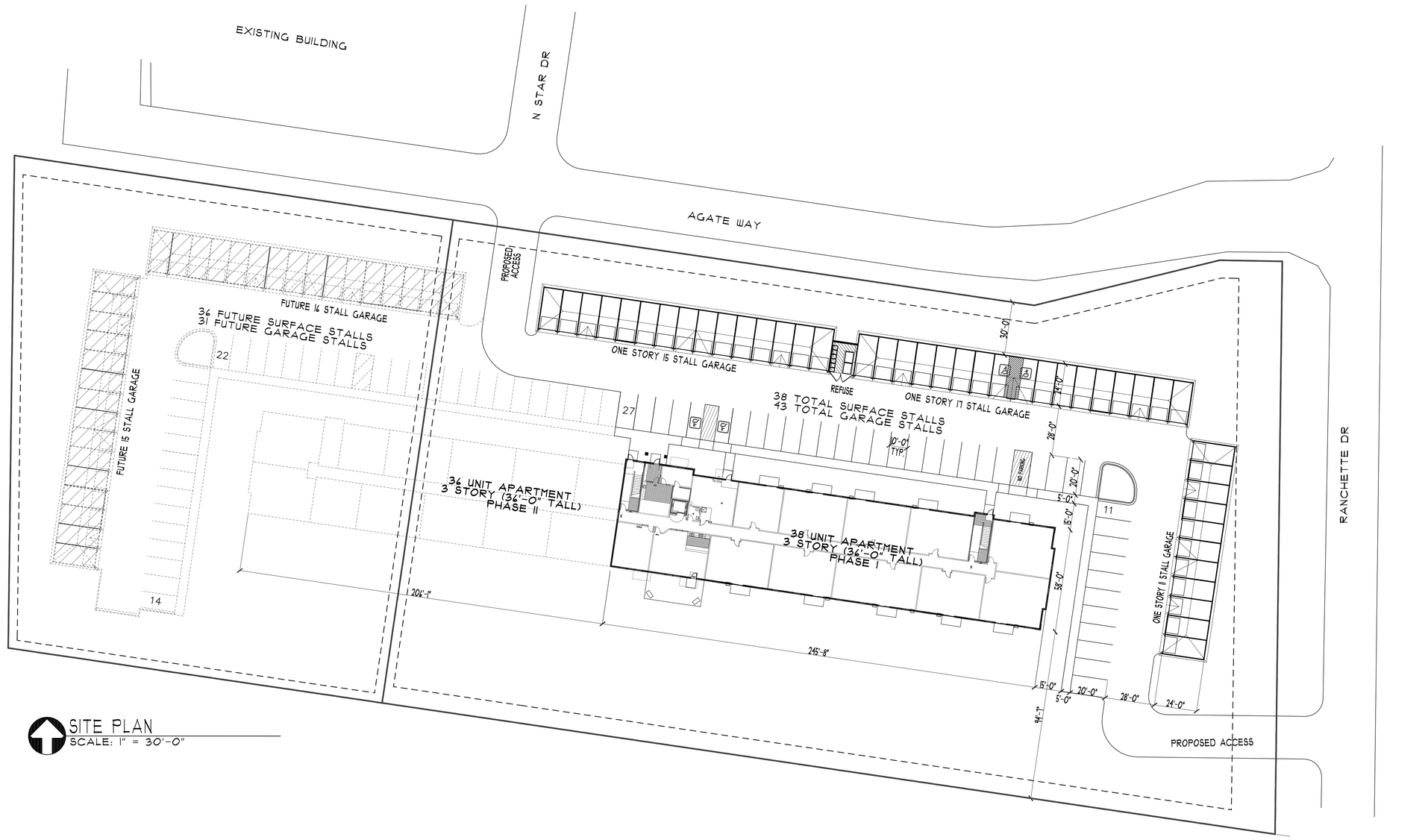
3. The existing Comprehensive Guide Plan Land Use designation and zoning of the property are Commercial sewered. To the best of our knowledge, the property meets all the conditions and terms of the Comprehensive Guide Plan. The proposed project would meet all the requirements of the Commercial sewered zoning classification and would require a Conditional Use Permit (CUP) to be presented and approved by the city. Furthermore, the City's Comprehensive Guide Plan "projected rental demand for the

City of Breezy Point indicates a need for an increase of 125 units, or 8 percent, between the years of 2014 and 2030. To meet demand, projects for market rate rental housing and some level of public/private partnership may be needed to create units with achievable rents."

4. Use of Tax Increment financing will be used to pay for qualified costs such as; survey, engineering, site preparation, excavation grading/earthwork, foundations footings, parking and on site drives, sidewalks, curb and gutter, street scaping and landscaping, irrigation, outdoor parking and street lighting, utility connection to municipal sewer, storm water connections to existing regional storm water ponds, high capacity well for water use and fire protection. With the assistance of the city TIF will provide the opportunity to offer more affordable housing and work force housing options as outlined in the city's Comprehensive Guide Plan under housing needs. It is necessary for the developer to obtain financial assistance through a public-private partnership.

5. The public benefits provided by rental housing in the city is far reaching and meet many of the housing goals in the city's Comprehensive Guide Plan. In addition, this project and property is one of a very few within the city that is platted and established which can meet the rigorous site requirements of a project of this type. The availability of affordable year-round housing will provide access to many needs of our local workforce and residences of all ages. Convenience, ease of access, visibility and a sense of community are goals Whitebirch is hoping to achieve in the development of this apartment project fitting into the goals and strategies of the city Comprehensive Guide Plan. This project will significantly increase the property valuation once completed which will benefit the city, county and school district.

6. Whitebirch, Inc. was incorporated as a Minnesota corporation in 1974 for the purpose of owning, developing, and marketing approximately 3,000 acres surrounding Breezy Point Resort. In 1981, the resort was acquired by Whitebirch, inc., and through its wholly owned subsidiary, Breezy Point International, Inc., began developing and marketing condominium interval unit's aka timesharing. Whitebirch has grown to become one of the largest resort developers and operators in the upper Midwest. Many of the recent and past projects include; The CRMC medical clinic and Guide Point Pharmacy, residential dormitories for foreign workers, Whitebirch Village (52 residential units) and Vista Village (8 residential units), North Star restaurant, North Star Ice Arena, Campgrounds, various Whitebirch residential plats, Deacons Lodge Golf and Residential units, Antlers and Whitebirch golf, marina and boat launch facilities, Ace Valley golf and social club under construction, restaurants, convention center, lodges and various resort rental properties.



SITE PLAN
SCALE: 1" = 30'-0"

COLE GROUP ARCHITECTS, Inc. expressly reserves its common law copyright and other property rights in these plans. These plans are not to be reproduced, changed, or copied in any form or manner whatsoever, nor are they to be assigned to a third party without first obtaining the written permission and consent of Cole Group Architects, Inc. In the event of unauthorized reuse of these plans by a third party, the third party shall hold Cole Group Architects, Inc. harmless.
COPYRIGHT 2026 Cole Group Architects, Inc.

COLE GROUP
ARCHITECTS LLC.
216 Park Avenue South
Suite 102
Saint Cloud, MN 56301
(320) 654-6570
www.colegrouparchitects.com

These documents are not valid for building permit unless signed in ink or by digital signature. Copies are not valid.

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed Architect under the laws of the state of MINNESOTA
Name DAVID J. MAJCHRZAK

DAVID MAJCHRZAK LICENSED ARCHITECT 56361 STATE OF MINNESOTA

DEVELOPER:
ALLIANCE BUILDING CORP.
SAUK RAPIDS, MN

PROPOSED:
BREEZY POINT APARTMENTS
BREEZY POINT, MN

REVISIONS	COMMENTS	REVISIONS	COMMENTS

FILE: 26006S COM: 4 PLOTTED: 04-01-26

Project No. 26006
Issue Date: -
Document Set: PRELIMINARY
-

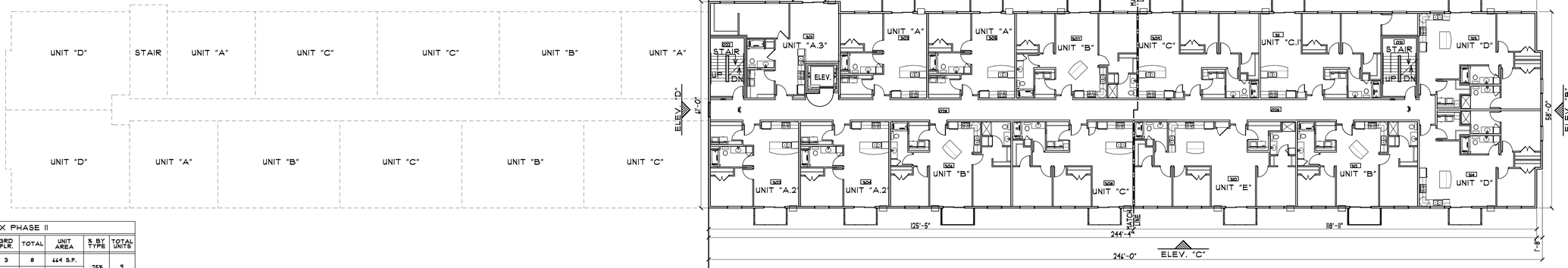
A010

ACCESSIBILITY	UNIT TYPE	1ST FLR.	2ND FLR.	3RD FLR.	TOTAL	UNIT AREA	% BY TYPE	TOTAL UNITS
B	"A" (1 BED) (1 BATH)	–	2	2	4	664 S.F.	28.9%	11
A	"A.1" (1 BED) (1 BATH)	1	–	–	1	664 S.F.		
B	"A.2" (1 BED) (1 BATH)	–	2	2	4	678 S.F.		
B	"A.3" (1 BED) (1 BATH)	–	1	1	2	792 S.F.		
B	"B" (2 BED) (2 BATH)	3	3	3	9	921 S.F.	63.2%	24
B	"C" (2 BED) (1 BATH)	3	2	2	7	921 S.F.		
B	"C.1" (2 BED) (1 BATH)	–	1	1	2	1,002 S.F.		
B	"D" (2 BED) (2 BATH)	2	2	2	6	1,019 S.F.		
B	"E" (3 BED) (2 BATH)	1	1	1	3	1,230 S.F.	7.9%	3
	TOTAL	10	14	14	38			

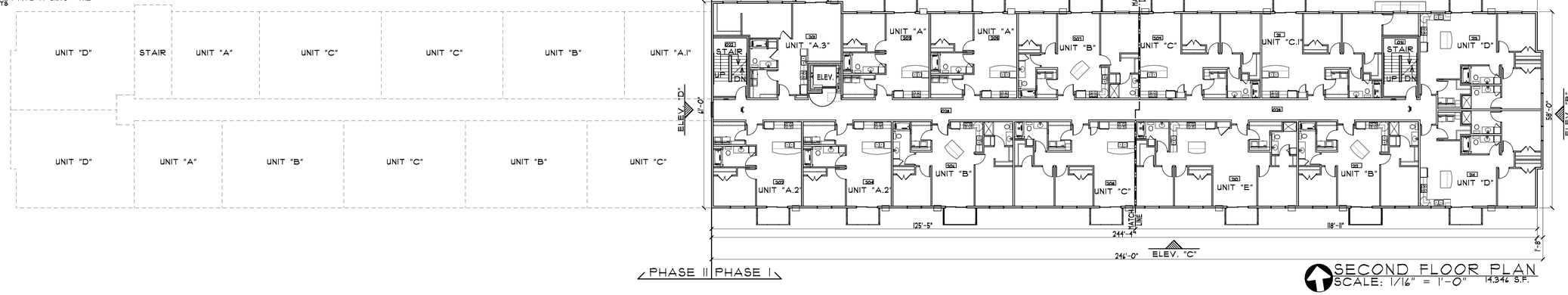
BUILDING OCCUPANCY IS R2 WHICH REQUIRES 2% TYPE "A" UNITS
A 38 UNIT BUILDING WILL REQUIRE 1 TYPE "A" UNITS - THE
BALANCE TO BE TYPE "B" UNITS

ACCESSIBILITY	UNIT TYPE	1ST FLR.	2ND FLR.	3RD FLR.	TOTAL	UNIT AREA	% BY TYPE	TOTAL UNITS
B	"A" (1 BED) (1 BATH)	3	2	3	8	664 S.F.	25%	9
A	"A.1" (1 BED) (1 BATH)	–	1	–	1	664 S.F.		
B	"B" (2 BED) (2 BATH)	3	3	3	9	921 S.F.	75%	27
B	"C" (2 BED) (1 BATH)	4	4	4	12	921 S.F.		
B	"D" (2 BED) (2 BATH)	2	2	2	6	1,019 S.F.		
	TOTAL	12	12	12	36			

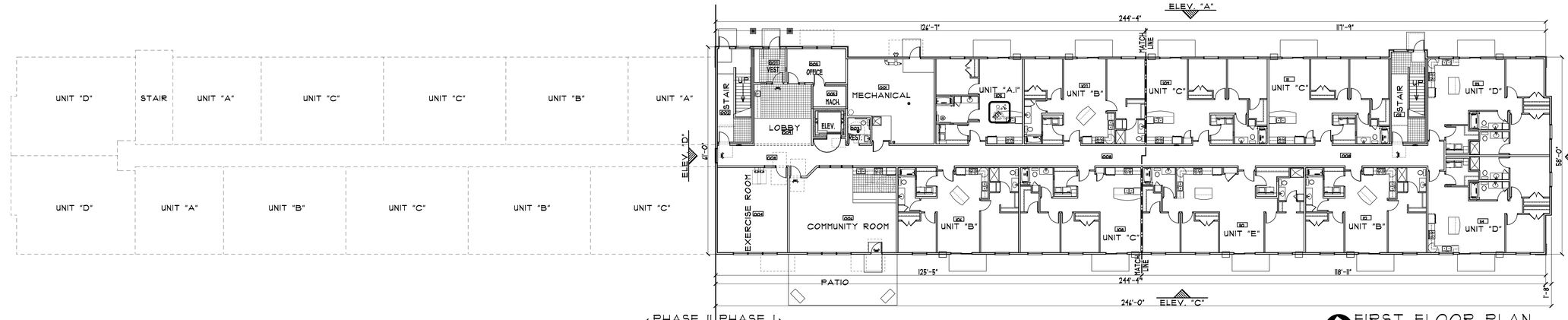
BUILDING OCCUPANCY IS R2 WHICH REQUIRES 2% TYPE "A" UNITS
A 36 UNIT BUILDING WILL REQUIRE 1 TYPE "A" UNITS - THE
BALANCE TO BE TYPE "B" UNITS



THIRD FLOOR PLAN
SCALE: 1/16" = 1'-0" 14,346 S.F.



SECOND FLOOR PLAN
SCALE: 1/16" = 1'-0" 14,346 S.F.



FIRST FLOOR PLAN
SCALE: 1/16" = 1'-0" 14,348 S.F.

COLE GROUP ARCHITECTS, Inc. expressly reserves its common law copyright and other property rights in these plans. These plans are not to be reproduced, changed or copied in any form or manner whatsoever, nor are they to be assigned to a third party without first obtaining the written permission and consent of Cole Group Architects, Inc. In the event of unauthorized reuse of these plans by a third party, the third party shall hold Cole Group Architects, Inc. harmless. ---- COPYRIGHT 2021 Cole Group Architects, Inc.

COLE GROUP
ARCHITECTS LLC.
214 Park Avenue South
Suite 102
Saint Cloud, MN 56301
(320) 654-6570
www.colegrouparchitects.com

DAVID MAJCHRZAK
LICENSED ARCHITECT
56361
STATE OF MINNESOTA

these documents are not valid for building permit unless signed in ink or by digital signature. Copies are not valid.

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed Architect
under the laws of the state of MINNESOTA.
Name: NORTHANN E. COULTER

DEVELOPER:
ALLIANCE BUILDING CORP.
SAUK RAPIDS, MN

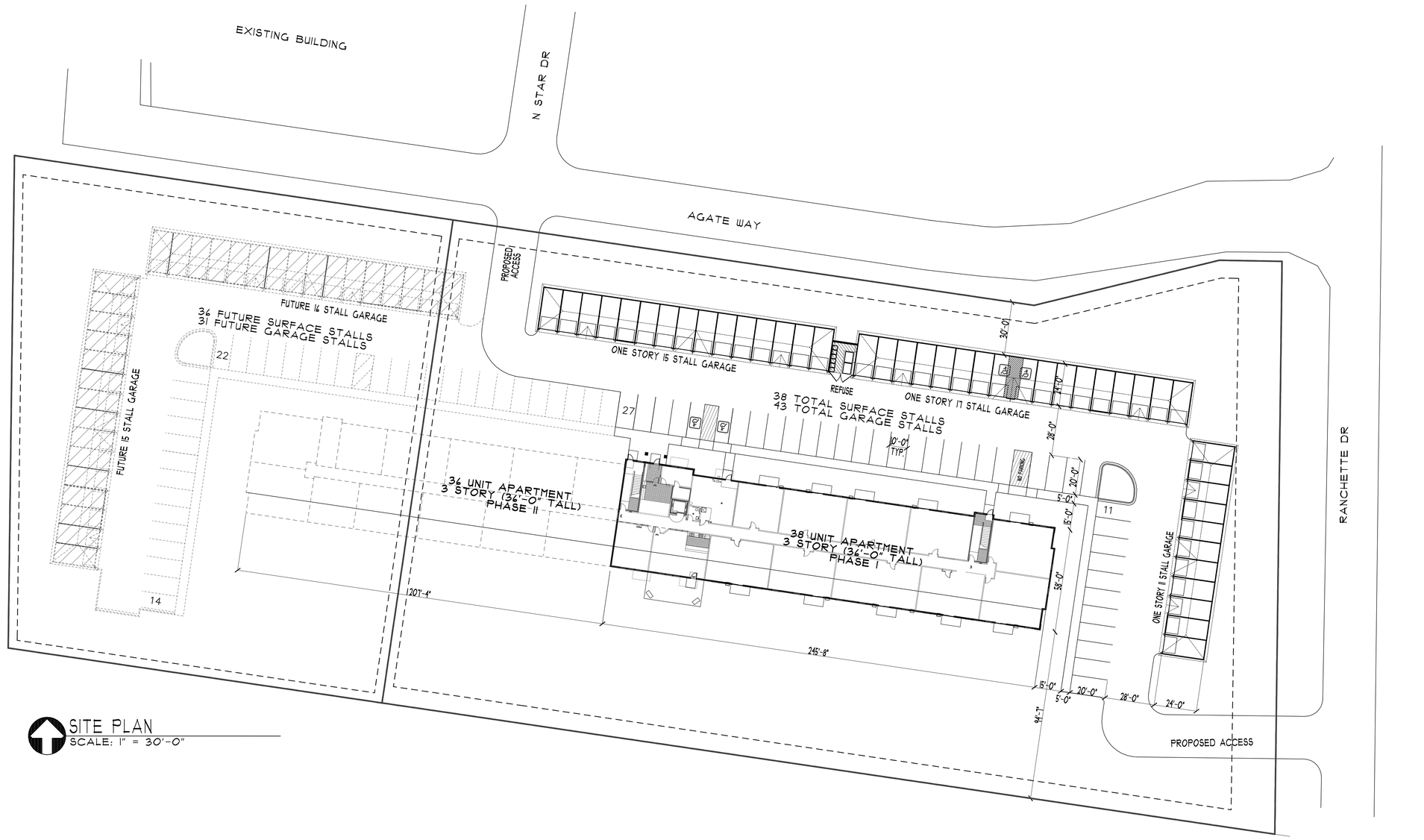
PROPOSED:
BREEZY POINT APARTMENTS
BREEZY POINT, MN

REVISIONS COMMENTS

Project No.
26006
Issue Date:
-
Document Set:
PRELIMINARY
-

A101

PLOTTED: 04-01-26 FILE: 26006P COM: 4



SITE PLAN
SCALE: 1" = 30'-0"

COLE GROUP ARCHITECTS, Inc. expressly reserves its common law copyright and other property rights in these plans. These plans are not to be reproduced, changed, or copied in any form or manner whatsoever, nor are they to be assigned to a third party without first obtaining the written permission and consent of Cole Group Architects, Inc. In the event of unauthorized reuse of these plans by a third party, the third party shall hold Cole Group Architects, Inc. harmless.
COPYRIGHT 2026 Cole Group Architects, Inc.

COLE GROUP
ARCHITECTS LLC.
216 Park Avenue South
Suite 102
Saint Cloud, MN 56301
(320) 654-6570
www.colegrouparchitects.com

These documents are not valid for building permit unless signed in ink or by digital signature. Copies are not valid.

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed Architect under the laws of the state of MINNESOTA
Name DAVID J. MAJCHRZAK

DAVID MAJCHRZAK LICENSED ARCHITECT 56361 STATE OF MINNESOTA

DEVELOPER:
ALLIANCE BUILDING CORP.
SAUK RAPIDS, MN

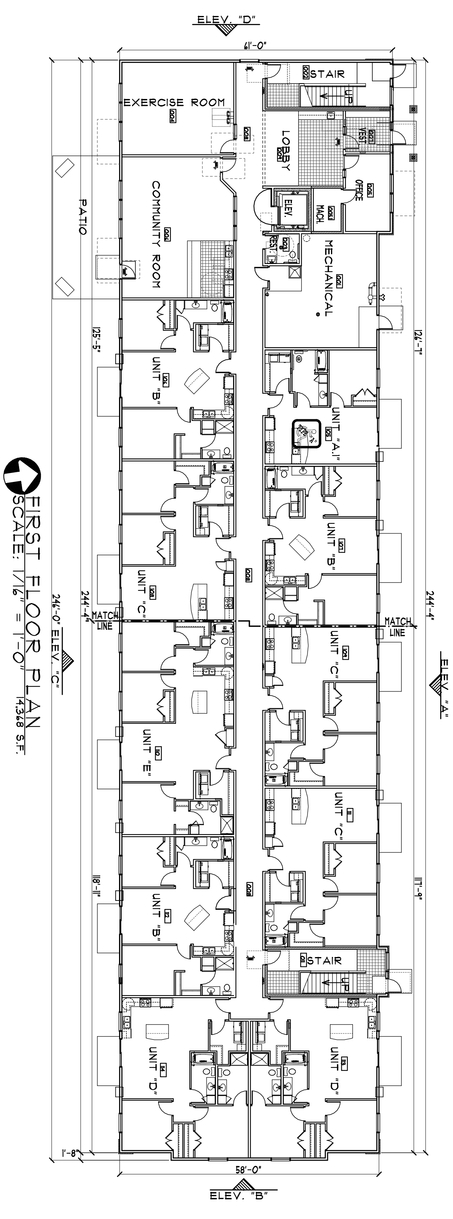
PROPOSED:
BREEZY POINT APARTMENTS
BREEZY POINT, MN

REVISIONS	COMMENTS	REVISIONS	COMMENTS

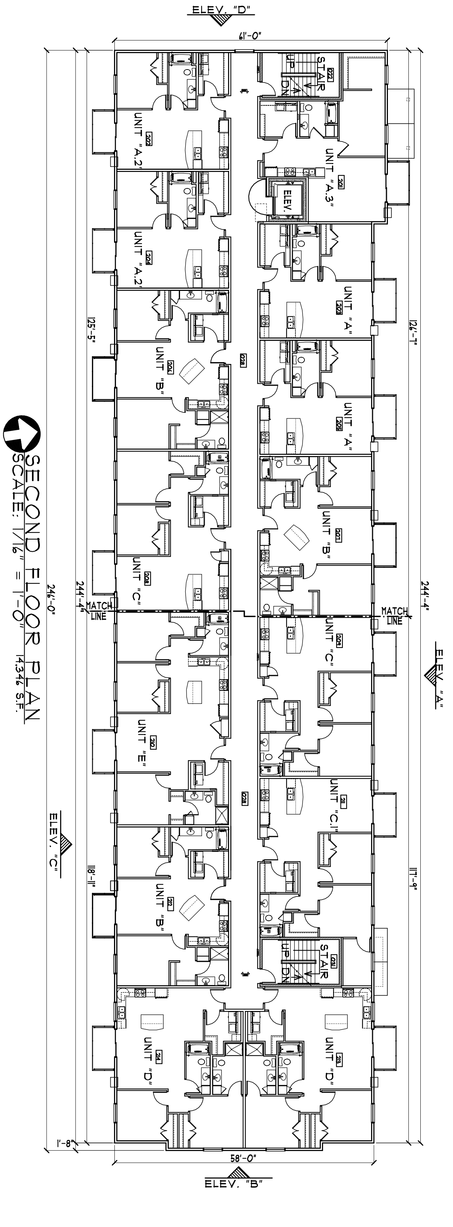
Project No. 26006
Issue Date: -
Document Set: PRELIMINARY
-

ILE: 26006S COM: 5 PLOTTED: 02-20-26

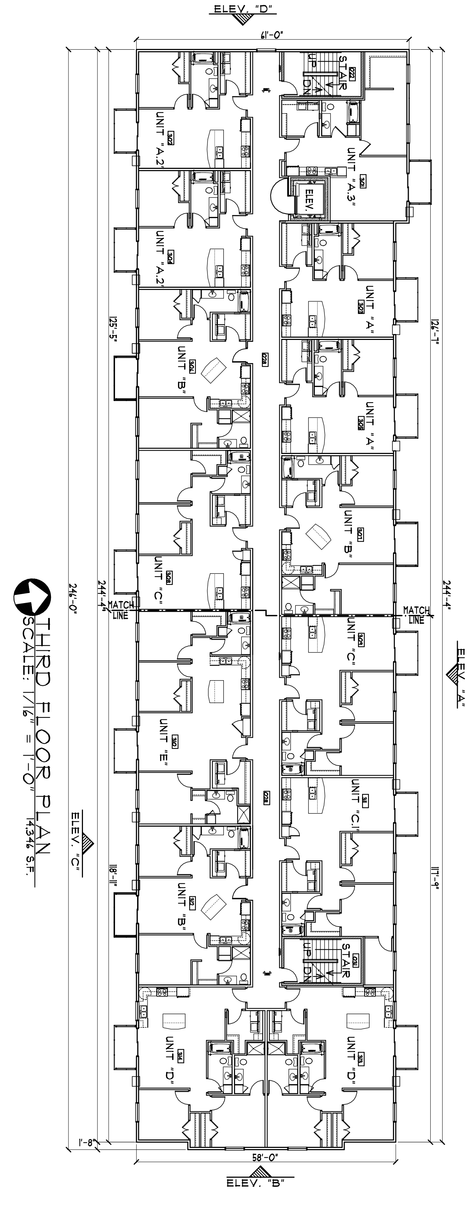
A010



FIRST FLOOR PLAN
SCALE: 1/16" = 1'-0"
14,338 S.F.



SECOND FLOOR PLAN
SCALE: 1/16" = 1'-0"
14,346 S.F.



THIRD FLOOR PLAN
SCALE: 1/16" = 1'-0"
14,346 S.F.

PLOTTED: 02-20-26 FILE: 26006P COM: 5

COLE GROUP ARCHITECTS, Inc. expressly reserves its common law copyright and other property rights in these plans. These plans are not to be reproduced, changed, or copied in any form or manner whatsoever, nor are they to be assigned to a third party, without first obtaining the written permission and consent of Cole Group Architects, Inc. In the event of unauthorized reuse of these plans by a third party, the third party shall hold Cole Group Architects, Inc. harmless. --- COPYRIGHT 2026 Cole Group Architects, Inc.

A101
177

Project No.: 26006
Issue Date:
Document Set: PRELIMINARY

REVISIONS	COMMENTS	REVISIONS	COMMENTS

PROPOSED:
BREEZY POINT APARTMENTS
BREEZY POINT, MN

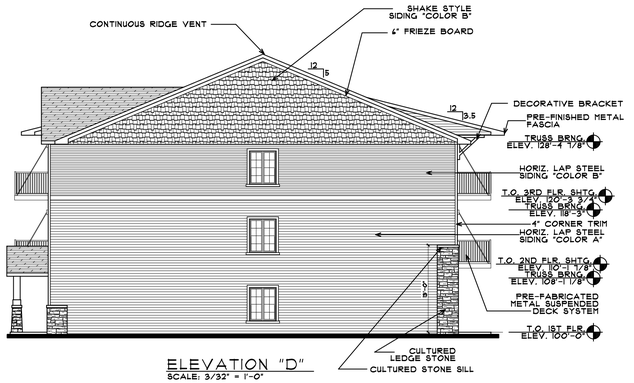
DEVELOPER:
ALLIANCE BUILDING CORP.
SAUK RAPIDS, MN

These documents are not valid for building permit unless signed in ink or by digital signature. Copies are not valid.

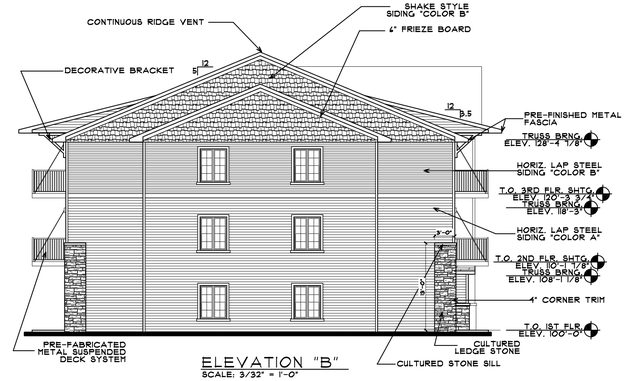
I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed Architect under the laws of the state of MINNESOTA
Name NORMAN E. COLE

COLE GROUP ARCHITECTS LLC.
216 Park Avenue South
Suite 102
Saint Cloud, MN 56301
(320) 654-6570
www.colegrouparchitects.com

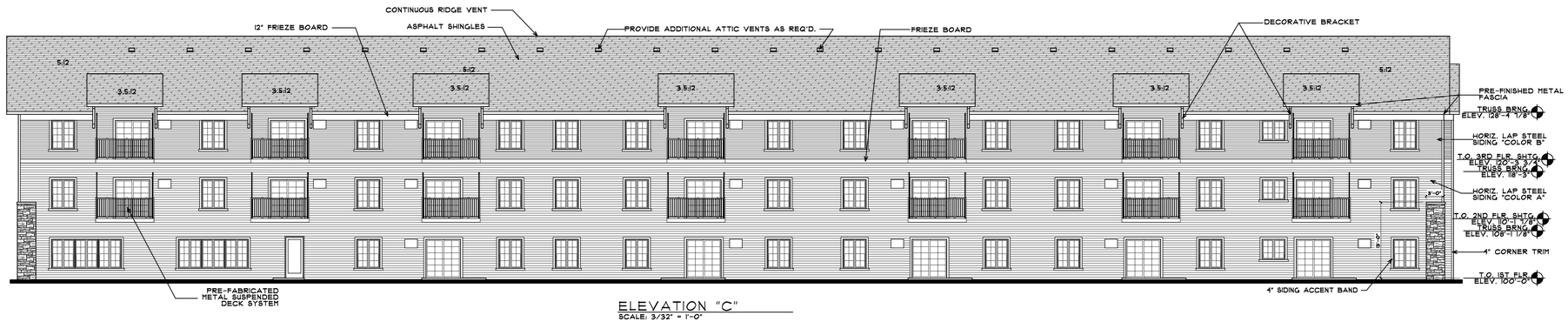
Section 7, Item1B



ELEVATION "D"
SCALE: 3/32" = 1'-0"



ELEVATION "B"
SCALE: 3/32" = 1'-0"



ELEVATION "C"
SCALE: 3/32" = 1'-0"



ELEVATION "A"
SCALE: 3/32" = 1'-0"

COLE GROUP ARCHITECTS, Inc. expressly reserves its common law copyright and other property rights in these plans. These plans are not to be reproduced, changed, or copied in any form or manner whatsoever, nor are they to be assigned to a third party without first obtaining the written permission and consent of Cole Group Architects, Inc. In the event of unauthorized reuse of these plans by a third party, the third party shall hold Cole Group Architects, Inc. harmless. --- COPYRIGHT 2024 Cole Group Architects, Inc.

DEVELOPER:

ALLIANCE BUILDING CORP.
SAUK RAPIDS, MN

PROPOSED:

BREEZY POINT APARTMENTS

BREEZY POINT, MN

COLE GROUP
ARCHITECTS LLC.
216 Park Avenue South
Suite 105
Saint Cloud, MN 56301
(320) 654-6570
www.colegrouparchitects.com

DAVID MAJCHRZAK
LICENSED ARCHITECT
56381
STATE OF MINNESOTA

These documents are not valid for building permit unless signed in ink or by digital signature. Copies are not valid.

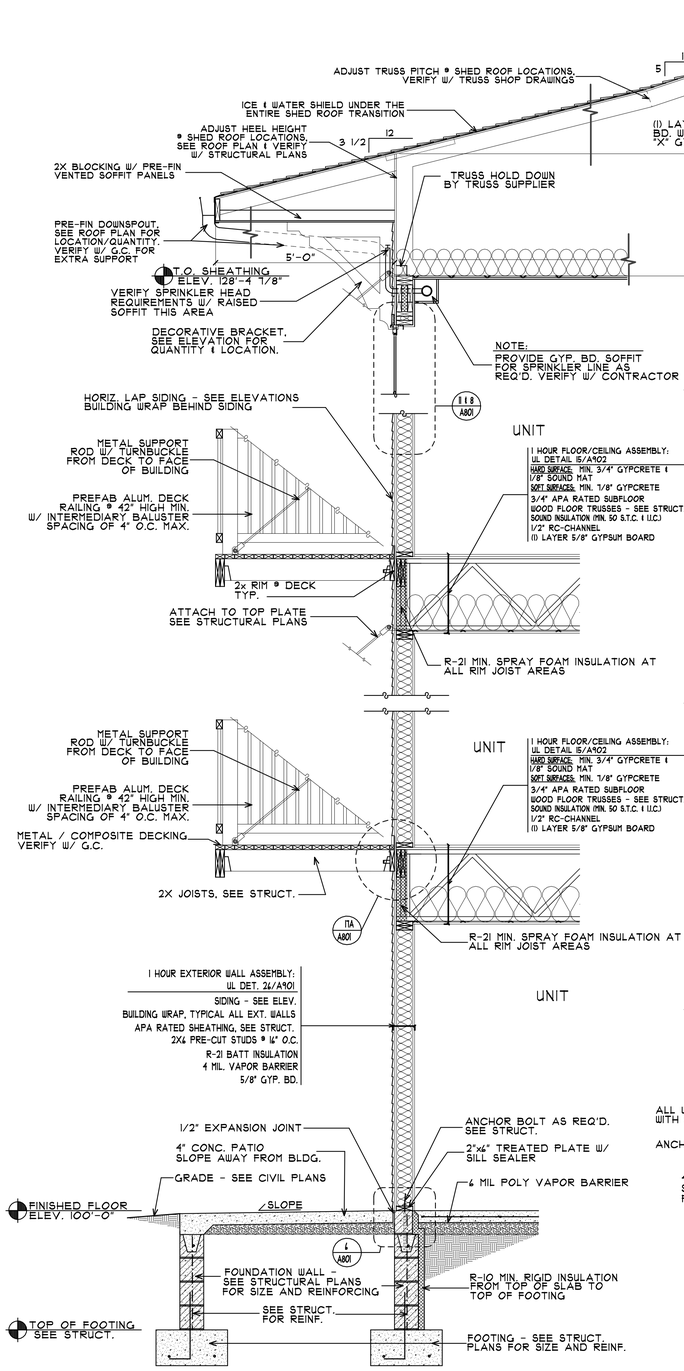
I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed Architect under the laws of the state of MINNESOTA.
Name: DAVID J. MAJCHRZAK

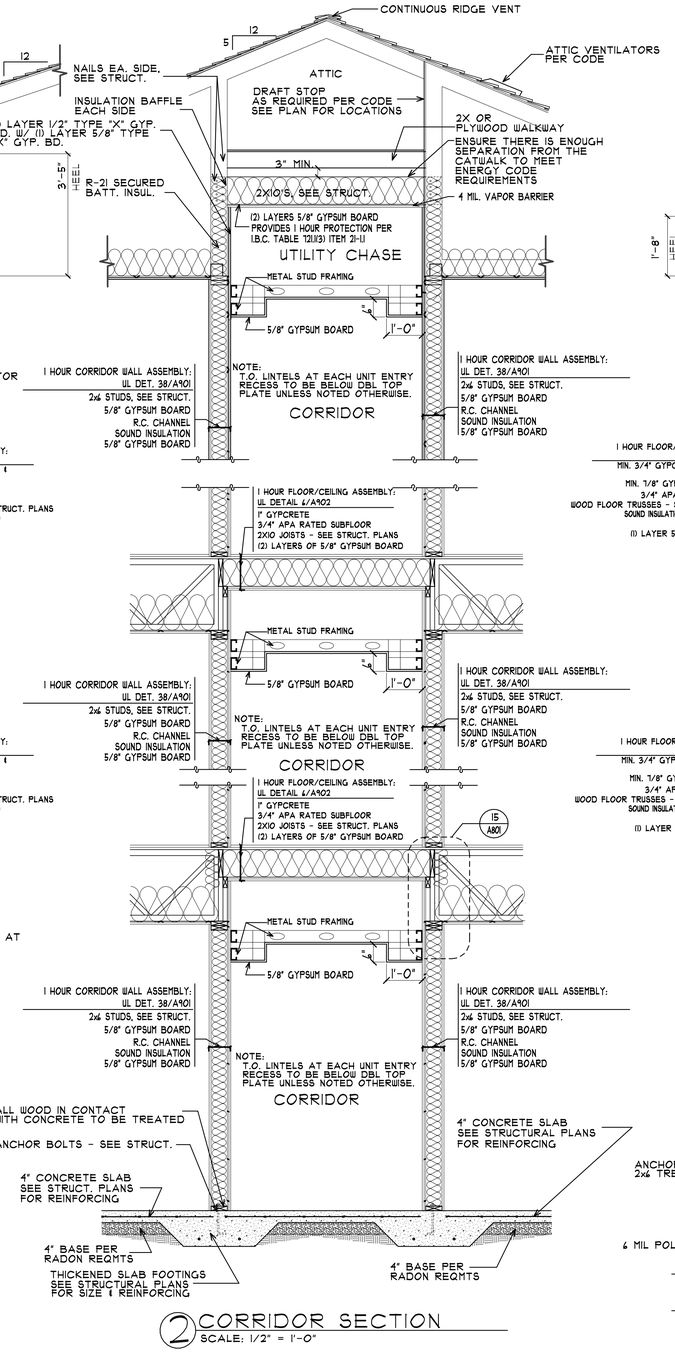
REVISIONS/ COMMENTS	REVISIONS/ COMMENTS

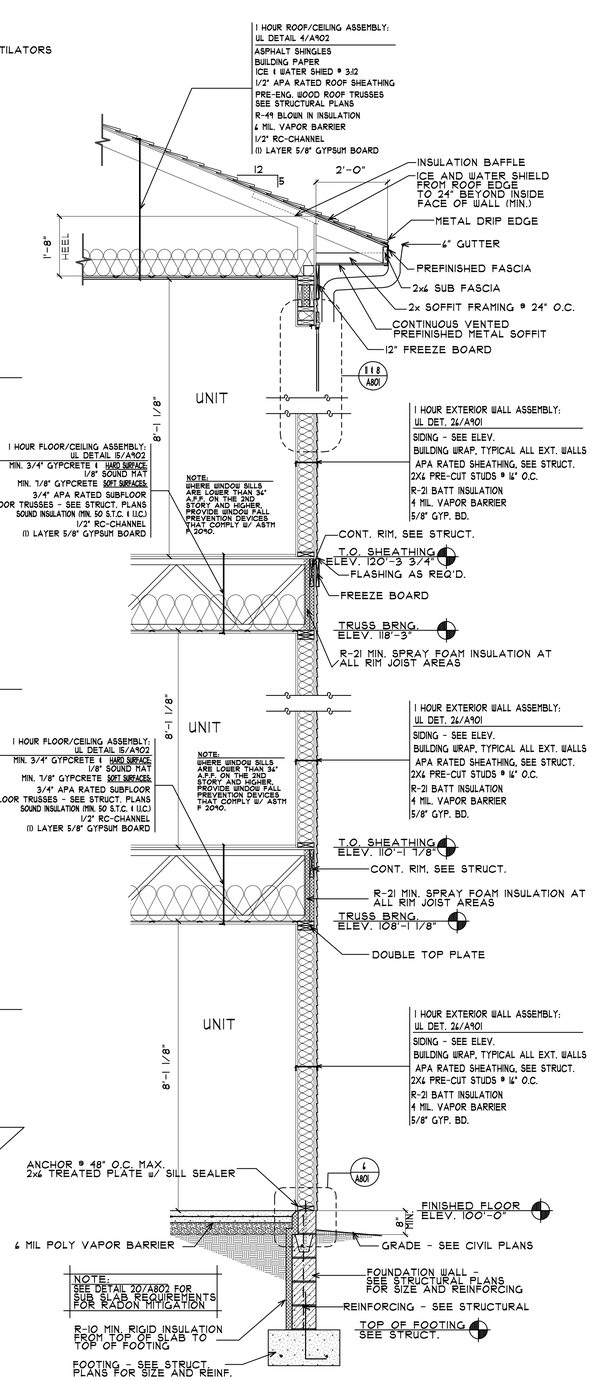
Project No.
26006
Issue Date:
-
Document Set:
PRELIMINARY
-

PLOTTED: 02-20-26 FILE: 26006E COM: 5

A501







COLE GROUP ARCHITECTS, Inc. expressly reserves its common law copyright and other property rights in these plans. These plans are not to be reproduced, changed, or copied in any form or manner whatsoever, nor are they to be assigned to a third party, without first obtaining the written permission and consent of Cole Group Architects, Inc. COPYRIGHT © 2021 Cole Group Architects, Inc.

COLE GROUP ARCHITECTS LLC.
216 Park Avenue South
Suite 102
Sauk Rapids, MN 56301
(320) 654-4570
www.colegrouparchitects.com

DAVID J. MAJCHRZAK
LICENSED ARCHITECT
56381
STATE OF MINNESOTA

These documents are not valid for building permit unless signed in ink or by digital signature. Copies are not valid.

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed Architect under the laws of the state of MINNESOTA.
Name DAVID J. MAJCHRZAK

DEVELOPER:
ALLIANCE BUILDING CORP.
SAUK RAPIDS, MN

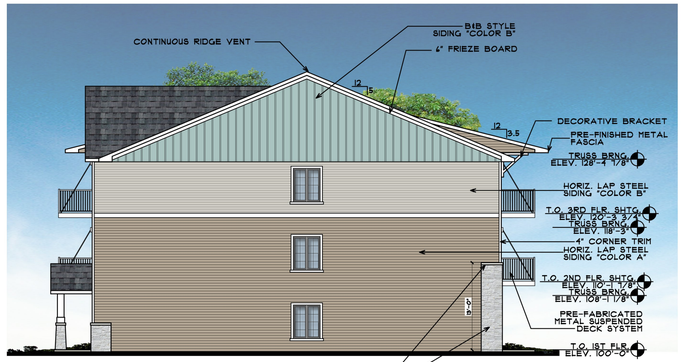
PROPOSED:
BREEZY POINT APARTMENTS
BREEZY POINT, MN

REVISIONS/ COMMENTS
REVISIONS/ COMMENTS

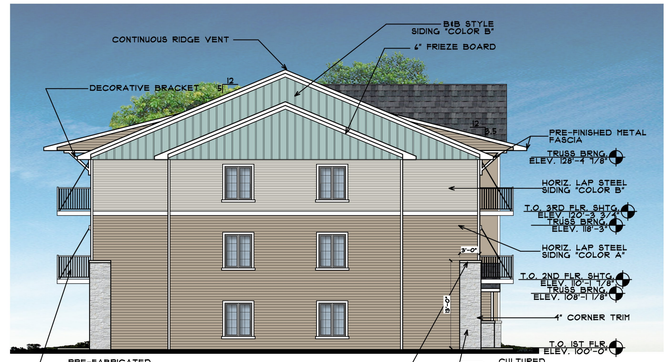
Project No.
26006
Issue Date:
-
Document Set:
PRELIMINARY
-

PLOTTED: 02-20-26 FILE: 26006D COM: 5

A701



ELEVATION "D"
SCALE: 3/32" = 1'-0"



ELEVATION "B"
SCALE: 3/32" = 1'-0"



ELEVATION "C"
SCALE: 3/32" = 1'-0"



ELEVATION "A"
SCALE: 3/32" = 1'-0"

COLE GROUP ARCHITECTS, Inc. expressly reserves its common law copyright and other property rights in these plans. These plans are not to be reproduced, changed or copied in any form or manner whatsoever, nor are they to be assigned to any third party, without first obtaining the written permission and consent of COLE GROUP ARCHITECTS, Inc. Copyright © 2022

DEVELOPER:

ALLIANCE BUILDING CORP.
SAUK RAPIDS, MN

COLE GROUP
ARCHITECTS LLC.
216 Park Avenue South
Suite 102
Saint Cloud, MN 56301
(320) 654-4700
www.colegrouparchitects.com

DAVID MAJCHRZAK
LICENSED ARCHITECT
56381
STATE OF MINNESOTA

These documents are not valid for building permit unless signed in ink or by digital signature. Copies are not valid.

I hereby certify that this plan, specification or report was prepared by me or under my direct supervision and that I am a duly licensed architect under the laws of the state of MINNESOTA.
Name DAVID J. MAJCHRZAK

PROPOSED:
BREEZY POINT APARTMENTS
BREEZY POINT, MN

REVISIONS COMMENTS

Project No.
26006
Issue Date:
-
Document Set:
PRELIMINARY
-

A501

PLOTTED: 03-12-26 FILE: 26006E COM: 4

North Star Apartments by Whitebirch Inc. - New TIF District w/o Inflation

City of Breezy Point, Minnesota

Approximately 74-Unit/Phased-In Apartment Complex w/Garages south of Agate Way and west of Ranchette Drive

ASSUMPTIONS AND RATES

DistrictType:	**Housing**	
District Name/Number:	**TBD**	
County District #:	**TBD**	
First Year Construction or Inflation on Value	**2026**	
Existing District - Specify No. Years Remaining		
Inflation Rate - Every Year:	**0.00%**	
Interest Rate:	**6.25%**	
Present Value Date:	**1-Aug-27**	
First Period Ending	1-Feb-28	
Tax Year District was Certified:	**Pay 2026**	
Cashflow Assumes First Tax Increment For Development:	2028	
Years of Tax Increment	26	
Assumes Last Year of Tax Increment	2053	
Fiscal Disparities Election [Outside (A), Inside (B), or NA]	**NA**	
Incremental or Total Fiscal Disparities		
Fiscal Disparities Contribution Ratio	0.0000%	
Fiscal Disparities Metro-Wide Tax Rate	0.0000%	
Maximum/Frozen Local Tax Rate:	69.814%	Pay 2026
Current Local Tax Rate: (Use lesser of Current or Max.)	69.814%	Pay 2026
State-wide Tax Rate (Comm./Ind. only used for total taxes)	28.3130%	Pay 2026
Market Value Tax Rate (Used for total taxes)	0.05060%	Pay 2026

Tax Rates

Exempt Class Rate (Exempt)		0.00%
Commercial Industrial Preferred Class Rate (C/I Pref.)		
First	$150,000	1.50%
Over	$150,000	2.00%
Commercial Industrial Class Rate (C/I)		2.00%
Rental Housing Class Rate (Rental)		1.25%
Affordable Rental Housing Class Rate (Aff. Rental)		
First	$100,000	0.25%
Over	$100,000	0.25%
Non-Homestead Residential (Non-H Res. 1 Unit)		
First	$500,000	1.00%
Over	$500,000	1.25%
Homestead Residential Class Rate (Hmstd. Res.)		
First	$500,000	1.00%
Over	$500,000	1.25%
Agricultural Non-Homestead		1.00%

BASE VALUE INFORMATION (Original Tax Capacity)

Map ID	PID	Owner	Address	Land Market Value	Building Market Value	Total Market Value	Percentage Of Value Used for District	Original Market Value	Tax Year Original Market Value	Property Tax Class	Current Original Tax Capacity	Class After Conversion	After Conversion Orig. Tax Cap.	Area/ Phase
1	10181337	Whitebirch Inc	North Star Center	75,600	0	75,600	100%	75,600	Pay 2027	C/I Pref.	1,134	Rental	945	1
2	10181338	Whitebirch Inc	North Star Center	109,500	0	109,500	100%	109,500	Pay 2027	C/I Pref.	1,643	Rental	1,369	2
				185,100	**0**	**185,100**		**185,100**			**2,777**		**2,314**	

Note:

1. **Base values are for pay 2027 based on review of County website on March 13, 2026.**
2. **Located in ISD #186.**

North Star Apartments by Whitebirch Inc. - New TIF District w/o Inflation

City of Breezy Point, Minnesota

Approximately 74-Unit/Phased-In Apartment Complex w/Garages south of Agate Way and west of Ranchette Drive

EHLERS PUBLIC FINANCE ADVISORS

PROJECT INFORMATION (Project Tax Capacity)

Area/Phase	New Use	Estimated Market Value Per Sq. Ft./Unit	Taxable Market Value Per Sq. Ft./Unit	Total Sq. Ft./Units	Total Taxable Market Value	Property Tax Class	Project Tax Capacity	Project Tax Capacity/Unit	Percentage Completed 2026	Percentage Completed 2027	Percentage Completed 2028	Percentage Completed 2029	First Year Full Taxes Payable
1	Apartments	128,947	128,947	38	4,900,000	Rental	61,250	1,612	100%	100%	100%	100%	2028
2	Apartments	126,389	126,389	36	4,550,000	Rental	56,875	1,580		100%	100%	100%	2029
TOTAL					9,450,000		118,125						
Subtotal Residential				74	9,450,000		118,125						
Subtotal Commercial/Ind.				0	0		0						

Note:

1. Market values are based upon estimates from County Assessor on April 6, 2026.

TAX CALCULATIONS

New Use	Total Tax Capacity	Fiscal Disparities Tax Capacity	Local Tax Capacity	Local Property Taxes	Fiscal Disparities Taxes	State-wide Property Taxes	Market Value Taxes	Total Taxes	Taxes Per Sq. Ft./Unit
Apartments	61,250	0	61,250	42,761	0	0	2,479	45,240	1,190.54
Apartments	56,875	0	56,875	39,707	0	0	2,302	42,009	1,166.92
TOTAL	118,125	0	118,125	82,468	0	0	4,782	87,249	

Note:

1. Taxes and tax increment will vary significantly from year to year depending upon values, rates, state law and other factors which cannot be predicted.

WHAT IS EXCLUDED FROM TIF?

Total Property Taxes	87,249
less State-wide Taxes	0
less Fiscal Disp. Adj.	0
less Market Value Taxes	(4,782)
less Base Value Taxes	(1,615)
Annual Gross TIF	80,852

EHLERS
PUBLIC FINANCE ADVISORS

North Star Apartments by Whitebirch Inc. - New TIF District w/o Inflation

City of Breezy Point, Minnesota

Approximately 74-Unit/Phased-In Apartment Complex w/Garages south of Agate Way and west of Ranchette Drive

TAX INCREMENT CASH FLOW

% of OTC	Project Tax Capacity	Original Tax Capacity	Fiscal Disparities -	Captured Tax Capacity	Local Tax Rate	Annual Gross Tax Increment	Semi-Annual Gross Tax Increment	State Auditor 0.36%	Admin. at 10%	Semi-Annual Net Tax Increment	Semi-Annual Present Value	PERIOD ENDING Yrs.	Tax Year	Payment Date
							-	-	-	-				02/01/28
100%	61,250	(2,314)	-	58,936	69.814%	41,146	20,573	(74)	(2,050)	18,449	17,348	0.5	2028	08/01/28
							20,573	(74)	(2,050)	18,449	34,170	1	2028	02/01/29
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	66,224	1.5	2029	08/01/29
							40,426	(146)	(4,028)	36,253	97,307	2	2029	02/01/30
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	127,448	2.5	2030	08/01/30
							40,426	(146)	(4,028)	36,253	156,675	3	2030	02/01/31
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	185,017	3.5	2031	08/01/31
							40,426	(146)	(4,028)	36,253	212,500	4	2031	02/01/32
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	239,150	4.5	2032	08/01/32
							40,426	(146)	(4,028)	36,253	264,993	5	2032	02/01/33
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	290,052	5.5	2033	08/01/33
							40,426	(146)	(4,028)	36,253	314,352	6	2033	02/01/34
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	337,916	6.5	2034	08/01/34
							40,426	(146)	(4,028)	36,253	360,766	7	2034	02/01/35
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	382,923	7.5	2035	08/01/35
							40,426	(146)	(4,028)	36,253	404,409	8	2035	02/01/36
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	425,243	8.5	2036	08/01/36
							40,426	(146)	(4,028)	36,253	445,447	9	2036	02/01/37
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	465,038	9.5	2037	08/01/37
							40,426	(146)	(4,028)	36,253	484,035	10	2037	02/01/38
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	502,457	10.5	2038	08/01/38
							40,426	(146)	(4,028)	36,253	520,321	11	2038	02/01/39
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	537,643	11.5	2039	08/01/39
							40,426	(146)	(4,028)	36,253	554,440	12	2039	02/01/40
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	570,729	12.5	2040	08/01/40
							40,426	(146)	(4,028)	36,253	586,524	13	2040	02/01/41
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	601,840	13.5	2041	08/01/41
							40,426	(146)	(4,028)	36,253	616,692	14	2041	02/01/42
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	631,094	14.5	2042	08/01/42
							40,426	(146)	(4,028)	36,253	645,059	15	2042	02/01/43
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	658,601	15.5	2043	08/01/43
							40,426	(146)	(4,028)	36,253	671,733	16	2043	02/01/44
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	684,467	16.5	2044	08/01/44
							40,426	(146)	(4,028)	36,253	696,815	17	2044	02/01/45
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	708,789	17.5	2045	08/01/45
							40,426	(146)	(4,028)	36,253	720,400	18	2045	02/01/46
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	731,660	18.5	2046	08/01/46
							40,426	(146)	(4,028)	36,253	742,578	19	2046	02/01/47
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	753,165	19.5	2047	08/01/47
							40,426	(146)	(4,028)	36,253	763,431	20	2047	02/01/48
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	773,387	20.5	2048	08/01/48
							40,426	(146)	(4,028)	36,253	783,040	21	2048	02/01/49
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	792,401	21.5	2049	08/01/49
							40,426	(146)	(4,028)	36,253	801,479	22	2049	02/01/50
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	810,281	22.5	2050	08/01/50
							40,426	(146)	(4,028)	36,253	818,817	23	2050	02/01/51
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	827,093	23.5	2051	08/01/51
							40,426	(146)	(4,028)	36,253	835,120	24	2051	02/01/52
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	842,903	24.5	2052	08/01/52
							40,426	(146)	(4,028)	36,253	850,450	25	2052	02/01/53
100%	118,125	(2,314)	-	115,811	69.814%	80,852	40,426	(146)	(4,028)	36,253	857,768	25.5	2053	08/01/53
							40,426	(146)	(4,028)	36,253	864,865	26	2053	02/01/54
	Total						**2,062,457**	**(7,425)**	**(205,503)**	**1,849,529**				
	Present Value From 08/01/2027			**Present Value Rate**	**6.25%**		**964,433**	**(3,472)**	**(96,096)**	**864,865**				

2025 MHFA/HUD Income Limits and Maximum Rents

City: Breezy Point
County: Crow Wing

Median Income	106,500	Statewide	116,900
115% of County	122,475	115% of State	134,435

RENT RESTRICTIONS (IF APPLIES)		
Number of Bedrooms	50% of Median Income	60% of Median Income
1-Bedroom	937	1,125
2-Bedroom	1,125	1,350
3-Bedroom	1,300	1,560

INCOME RESTRICTIONS		
Number of Persons	50% of Median Income	60% of Median Income
1-Person	35,000	42,000
2-Persons	40,000	48,000
3-Persons	45,000	54,000
4-Persons	50,000	60,000

Owner Occupied	
100%	116,900
115%	134,435

EHLERS PUBLIC FINANCE ADVISORS

Todd Hagen, CIPMA
Municipal Advisor
651-697-8508
1-800-552-1171

The two income limit options for rental housing are 20% of the units at 50% of median income or 40% of the units at 60% of median income. There are no rent restrictions for a housing district. For owner-occupied, it is generally no more than 115% of the medium income for 3 or more persons and 100% of that median income for 1 and 2 person households. The median family income is the higher of (1) the area median gross income for the area in which the housing is located (County) and (2) the statewide median gross income (Minnesota).

The income limits for rental apply for the life of the district and the income limits for owner-occupied apply to the first homeowner.

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	Meeting Date:	Item Name:
Allie Polsfuss, City Administrator	*6/1/2026*	***Council & Commissioner Pay***

BACKGROUND

At the Strategic Planning session and in previous City Council meetings, Council compensation has been discussed, and staff has conducted an analysis comparing Breezy Point's compensation levels with surrounding communities. As part of that discussion, it is also important to review Planning Commission compensation.

The last adjustment to Mayor and Council compensation occurred in January 2021. Planning Commission compensation has remained at a $40.00 per diem for at least the past 15 years based on available records.

OVERVIEW

Below is the analysis completed regarding compensation for the Mayor, City Council members, and Planning Commissioners.

City	Population	Officials	Per Month	Mayor	Council	Per Meeting Mayor	Per Meeting Council	Commissioner
Breezy Point	**2791**	**5**	**1**	**$4,200**	**$3,600**	**$350**	**$300**	**$40**
Baxter	8902	5	2	$8,500	$7,000	$354	$292	$25
Brainerd	14680	8	2	$7,800	$6,600	$325	$275	$125
Crosslake	2499	5	1	$6,360	$5,160	$530	$430	$40
Little Falls	9213	8	2	$10,800	$9,600	$450	$400	$40
Nisswa	2137	5	1	$4,800	$4,200	$400	$350	$80
Pequot Lakes	3503	5	1	$4,200	$3,900	$350	$325	$75
Park Rapids	41423	5	2	$6,000	$5,400	$250	$225	$0
Staples	3089	7	2	$4,440	$3,780	$185	$158	$0
Average	**9804**			**$6,613**	**$5,705**	**$355**	**$306**	**$61**

If the Council wishes to adjust compensation for the Mayor and/or Council members, action must be taken before the end of the year for changes to become effective in 2027 with the next elected Council. Any adjustment would require an ordinance amendment, including a public hearing process.

If the Council wishes to adjust Planning Commission compensation, the change may be made by resolution and would become effective upon adoption of that resolution.

STAFF RECOMMENDATION

Discuss the compensation analysis and provide direction to staff regarding any desired adjustments.

Brainerd/Baxter
7804 Industrial Park Road
Baxter MN 56425

218.829.5117
Baxter@Widseth.com
Widseth.com

MEMO

Date: May 27, 2026
To: **City of Breezy Point**
From: Nick Peterson, Widseth
Subject: **Breezy Point Metering Improvements Project**

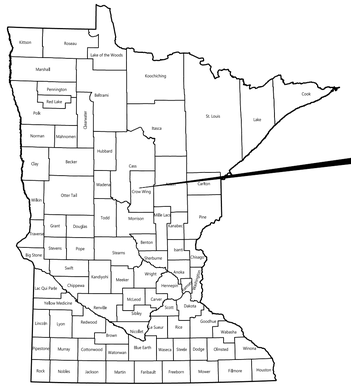
Widseth was authorized to complete plans and specifications for the installation of magnetic flow meters on the two influent lines into the wastewater treatment facility. Installation of these meters was a recommendation in the executive summary of the wastewater treatment facility plan. Since the cost estimate is below the $175,000 threshold for required public bidding, this project can be solicited for quotes. Below is the cost estimate.

ITEM DESCRIPTION	UNIT	ESTIMATED		
		UNIT PRICE	QUANTITY	TOTAL COST
MOBILIZATION	LUMP SUM	$10,000.00	1	$10,000.00
CONNECT TO EXISTING SANITARY SEWER	EACH	$3,000.00	4	$12,000.00
FURNISH AND INSTALL VALVE VAULT	EACH	$18,000.00	2	$36,000.00
FURNISH AND INSTALL FITTINGS AND VALVES	LUMP SUM	$10,000.00	1	$10,000.00
FURNISH AND INSTALL 8" MAG METER	EACH	$13,000.00	1	$13,000.00
FURNISH AND INSTALL 2" MAG METER	EACH	$8,000.00	1	$8,000.00
TEMPORARY BYPASS	LUMP SUM	$3,000.00	1	$3,000.00
ELECTRICAL AND SOFTWARE	LUMP SUM	$15,000.00	1	$15,000.00
TRAFFIC CONTROL	LUMP SUM	$1,000.00	1	$1,000.00
RESTORATION	LUMP SUM	$4,000.00	1	$4,000.00
ESTIMATED CONSTRUCTION COST:				$112,000.00
CONTINGENCIES (20%):				$22,400.00
DESIGN & CONSTRUCTION SERVICES:				$20,000.00
TOTAL PROJECT COST:				**$154,400.00**

We are awaiting final approval from the MPCA. Widseth recommends approving the submitted plans and authorizing solicitation of quotes.

SANITARY SEWER METERING IMPROVEMENTS

BREEZY POINT, MN
MAY, 2026



PROJECT LOCATION

BREEZY POINT WASTEWATER TREATMENT FACILITY

GOVERNING SPECIFICATIONS

THE 2025 EDITION OF THE MINNESOTA DEPARTMENT OF TRANSPORTATION "STANDARD SPECIFICATIONS FOR CONSTRUCTION" AND THE 2023 SCHEDULE OF "MATERIALS CONTROL FOR 2020 STANDARD SPECIFICATIONS" SHALL GOVERN.



MAP SOURCE & YEAR: [YEAR] [MAP SOURCE]
MAP DESCRIPTION: [DESCRIPTION OF MAP, I.E. PARTIAL MAP OF BAXTER, CROW WING COUNTY, MINNESOTA]

CITY OFFICIALS

MAYOR:	Todd Roggenkamp
CITY COUNCIL:	Steve Jensen
	Michael Moroni
	Rebecca Ball
	Brad Scott
CITY ADMINSTRATOR:	Allie Polsfuss
PUBLIC WORKS SUPERVISOR:	Joe Zierden

APPROVALS

RECOMMENDED FOR APPROVAL:

CITY CONSULTING ENGINEER DATE

SHEET INDEX TABLE

SHEET No.	SHEET TITLE
C1.01	TITLE SHEET
C1.02	LEGEND
C2.01 - C2.03	DETAILS
C3.01	EXISTING CONDITIONS & REMOVALS
C4.01	SITE PLAN
C5.01	RESORATION PLAN
E1.0	ELECTRICAL SITE PLAN

THIS PLAN CONTAINS 9 SHEETS

THIS PLAN SET CONTAINS COLOR GRAPHICS. BLACK AND WHITE PRINTS ARE NOT OFFICIAL SIGNED DOCUMENTS.

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: NCP
CHECKED BY: NCP

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

NICK PETERSON LIC. NO.: 64909 DATE: 05-18-2026

DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

TITLE SHEET

C1.01

PROJECT #: 2025-10153

© 2026 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\CIVIL\CADD\C-TS-2026-10153.DWG PLOTTED BY: NICK PETERSON, May 18, 2026

THIS SHEET IS ONLY VALID IF PRINTED IN COLOR

SURVEY MONUMENTS - FOUND
- FOUND CAST IRON MONUMENT
- FOUND CONTROL POINT
- FOUND IRON PIPE
- FOUND JUDICIAL LAND MONUMENT (JLM)
- FOUND LATH (LATH)

SURVEY MONUMENTS - STAKED
- BENCHMARK
- STAKED CAST IRON MONUMENT
- STAKED CONTROL POINT
- STAKED IRON PIPE
- STAKED JUDICIAL LAND MONUMENT (JLM)

PROPERTY LINEWORK
- SECTION LINE
- QUARTER SECTION LINE
- QUARTER QUARTER SECTION LINE
- RIGHT-OF-WAY LINE
- EASEMENT LINE
- DESCRIPTION LINE
- DEEDED LOT LINE
- PLATTED LOT LINE
- BOUNDARY LINE
- SUBDIVISION LINE
- SETBACK LINE

TOPOGRAPHIC INFORMATION - EXISTING
- 1230 MAJOR CONTOURS
- 1234 MINOR CONTOURS
- + 1234.56 SPOT ELEVATION

TOPOGRAPHIC INFORMATION - PROPOSED
- 1230 MAJOR CONTOURS (WITH LABEL)
- 1234 MINOR CONTOURS (WITH LABEL)
- 1234.56 SPOT ELEVATION
- +1.23% SLOPE - PERCENT
- 1:2 SLOPE - RISE : RUN
- TBC: 1234.56 / FLW: 1234.06 SPOT ELEVATIONS @ CURB (TBC: TOP BACK CURB / FLW: CURB FLOWLINE)
- +1.23 / -3.21 SPOT ELEVATIONS, CUT/FILL (GREEN: FILL DEPTH / RED: CUT DEPTH)

VEGETATION SYMBOLS - EXISTING
- SHRUB
- STUMP
- TREE - CONIFEROUS
- TREE - DECIDUOUS
- WETLAND

VEGETATION LINEWORK - EXISTING
- EDGE OF WOODS
- EDGE OF WETLANDS

VEGETATION SYMBOLS - PROPOSED
- SHRUB
- TREE - CONIFER
- TREE - DECIDUOUS

VEGETATION LINEWORK - PROPOSED
- EDGE OF WOODS

ROADWAY/PAVEMENT LINEWORK - EXISTING
- BITUMINOUS SURFACE
- CONCRETE SURFACE
- CURB & GUTTER
- GRAVEL SURFACE
- ROADWAY/DRIVE/TRAIL CENTERLINE

ROADWAY/PAVEMENT LINEWORK - PROPOSED
- BITUMINOUS SURFACE
- CONCRETE SURFACE
- CURB & GUTTER
- GRAVEL SURFACE
- ROADWAY/DRIVE/TRAIL CENTERLINE

SITE SYMBOLS - EXISTING
- FENCE POST
- FLAG POLE
- GUARD POST (BOLLARD)
- GUY POLE
- GUY WIRE ANCHOR
- ACCESSIBLE PARKING MARKING
- MAILBOX
- SIGN - DOUBLE POST
- SIGN - SINGLE
- SIGN - FIRE #

SITE LINEWORK - EXISTING
- BUILDING
- BARB WIRE FENCE
- CHAINLINK FENCE
- WOOD FENCE
- RAILROAD
- RETAINING WALL

SITE SYMBOLS - PROPOSED
- FENCE POST
- FLAG POLE
- GUARD POST (BOLLARD)
- GUY POLE
- GUY WIRE ANCHOR
- MAILBOX
- SIGN - DOUBLE POST
- SIGN - FIRE #
- SIGN - SINGLE

SITE LINEWORK - PROPOSED
- BUILDING
- FENCE - BARB WIRE
- FENCE - CHAINLINK
- FENCE - WOOD
- RETAINING WALL

COMMUNICATION/TELECOM UTILITY SYMBOLS - EXISTING
- TELECOM HANDHOLE (T)
- TELECOM MANHOLE (T)
- TELECOM PEDESTAL (T)
- TELECOM POLE (T)
- TV HANDHOLE (TV)
- TV PEDESTAL (TV)
- SATELLITE DISH (SD)

COMMUNICATION/TELECOM UTILITY LINEWORK - EXISTING
- FOC UNDERGROUND FIBER OPTIC LINE
- OHT OVERHEAD TELEPHONE LINE
- UGT UNDERGROUND TELEPHONE LINE
- OHC OVERHEAD TV LINE
- UGC UNDERGROUND TV LINE

COMMUNICATION/TELECOM UTILITY SYMBOLS - PROPOSED
- TELECOM HANDHOLE (T)
- TELECOM MANHOLE (T)
- TELECOM PEDESTAL (T)
- TELECOM POLE (T)
- TV HANDHOLE (TV)
- TV PEDESTAL (TV)
- SATELLITE DISH (SD)

COMMUNICATION/TELECOM UTILITY LINEWORK - PROPOSED
- FOC UNDERGROUND FIBER OPTIC LINE
- UGT UNDERGROUND TELEPHONE LINE
- OHC OVERHEAD TV LINE
- UGC UNDERGROUND TV LINE

ELECTRICAL UTILITY SYMBOLS - EXISTING
- AC AC UNIT
- G GENERATOR
- GROUND LIGHT (FLOODLIGHT)
- E ELECTRIC HANDHOLE
- LIGHT POLE
- E ELECTRIC MANHOLE
- E ELECTRIC METER
- E ELECTRIC PEDESTAL
- ELECTRIC POLE
- TRAFFIC SIGNAL
- TRANSFORMER
- YARD YARD LIGHT

ELECTRICAL UTILITY LINEWORK - EXISTING
- OHE OVERHEAD ELECTRIC LINE
- UGE UNDERGROUND ELECTRIC LINE

ELECTRICAL UTILITY SYMBOLS - PROPOSED
- AC AC UNIT
- G GENERATOR
- GROUND LIGHT (FLOODLIGHT)
- E ELECTRIC HANDHOLE
- LIGHT POLE
- E ELECTRIC MANHOLE
- E ELECTRIC METER
- E ELECTRIC PEDESTAL
- ELECTRIC POLE
- TRAFFIC SIGNAL
- TRANSFORMER
- YARD YARD LIGHT

ELECTRICAL UTILITY LINEWORK - PROPOSED
- OHE OVERHEAD ELECTRIC LINE
- UGE UNDERGROUND ELECTRIC LINE

NATURAL GAS UTILITY SYMBOLS - EXISTING
- G NATURAL GAS METER
- G NATURAL GAS VALVE
- PROPANE TANK

NATURAL GAS UTILITY LINEWORK - EXISTING
- GAS NATURAL GAS LINE

NATURAL GAS UTILITY SYMBOLS - PROPOSED
- G NATURAL GAS METER
- G NATURAL GAS VALVE
- PROPANE TANK

NATURAL GAS UTILITY LINEWORK - PROPOSED
- GAS NATURAL GAS LINE

SANITARY SEWER SYMBOLS - EXISTING
- AR SANITARY AIR RELEASE MANHOLE
- SCO SANITARY CLEANOUT
- LS LIFT STATION WET WELL
- LSV LIFT STATION VALVE VAULT
- S SANITARY MANHOLE
- S SANITARY VALVE (FORCEMAIN)

SANITARY SEWER LINEWORK - EXISTING
- FM SANITARY FORCE MAIN
- SANITARY GRAVITY MAIN
- SS SANITARY SERVICE LINE

SANITARY SEWER SYMBOLS - PROPOSED
- AR SANITARY AIR RELEASE MANHOLE
- SCO SANITARY CLEANOUT
- LS LIFT STATION WET WELL
- LSV LIFT STATION VALVE VAULT
- S SANITARY MANHOLE
- S SANITARY VALVE (FORCEMAIN)

SANITARY SEWER LINEWORK - PROPOSED
- FM SANITARY FORCE MAIN
- SANITARY GRAVITY MAIN
- SS SANITARY SERVICE LINE

STORM SEWER SYMBOLS - EXISTING
- STORM SEWER CATCH BASIN
- DCO STORM SEWER CLEANOUT
- CULVERT APRON
- STORM SEWER INLET STRUCTURE
- ST STORM SEWER MANHOLE

STORM SEWER LINEWORK - EXISTING
- STORM SEWER GRAVITY MAIN
- DT STORM SEWER DRAINTILE

STORM SEWER SYMBOLS - PROPOSED
- ST STORM SEWER CATCH BASIN
- DCO STORM SEWER CLEANOUT
- STORM SEWER INLET STRUCTURE
- ST STORM SEWER MANHOLE

STORM SEWER LINEWORK - PROPOSED
- STORM SEWER GRAVITY MAIN
- DT STORM SEWER DRAINTILE

WATER SYMBOLS - EXISTING
- WCS CURB STOP
- W WATER HANDHOLE
- HYD FIRE HYDRANT
- YRD YARD HYDRANT
- W WATER MANHOLE
- W WATER METER
- W WATER MAIN VALVE
- W WATER WELL

WATER LINEWORK - EXISTING
- WATER MAIN LINE
- WS WATER SERVICE LINE

WATER SYMBOLS - PROPOSED
- WCS CURB STOP
- W HANDHOLE
- HYD HYDRANT
- YRD YARD HYDRANT
- W MANHOLE
- W WATER METER
- W WATER MAIN VALVE
- W WATER WELL

WATER LINEWORK - PROPOSED
- WATER MAIN PIPE
- WS WATER SERVICE PIPE

© 2026 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\CIVIL\CADD\C-LG-2026-10153.DWG PLOTTED BY: NICK PETERSON, May 18, 2026

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: NCP
CHECKED BY: NCP

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
NICK PETERSON LIC. NO.: 64909 DATE: 05-18-2026

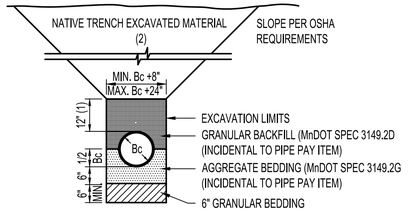
DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

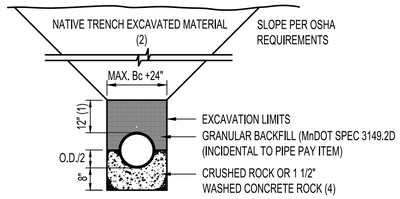
CIVIL LEGEND

C1.02

PROJECT #: 2025-10153



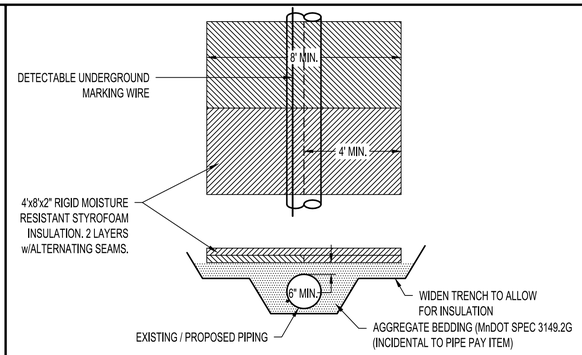
TYPICAL SEWER PIPE BEDDING DETAIL



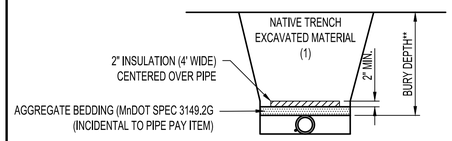
SPECIAL PIPE BEDDING DETAIL FOR TRENCH STABILIZATION WHERE REQUIRED

NOTES:
(1) IF THIS DIMENSION DECREASES THE BEDDING CONDITIONS WILL CHANGE. A HIGHER LEVEL BEDDING CONDITION SHALL BE SOLELY AT THE CONTRACTORS EXPENSE.
(2) IN AREAS WHERE EXISTING MATERIAL IS NOT SUITABLE AS BACKFILL, THE ENGINEER MAY DIRECT THE PLACEMENT OF GRANULAR BACKFILL. GRANULAR BACKFILL WILL BE PAID AND MEASURED AS GRANULAR BACKFILL (LV). DISPOSAL OF EXCESS EXCAVATED MATERIAL SHALL BE CONSIDERED INCIDENTAL TO GRANULAR BACKFILL (LV).
(3) FOR ROCK OR OTHER INCOMPRESSIBLE MATERIALS, THE TRENCH SHOULD BE OVER EXCAVATED A MINIMUM OF 6" & REFILLED WITH GRANULAR MATERIAL. THIS ITEM WILL BE ELIGIBLE FOR EXTRA PAYMENT, IF REQUIRED.
(4) THIS PROCEDURE IS NOT INTENDED TO REPLACE DEWATERING SYSTEMS IN WET CONDITIONS.
(5) IF CRUSHED OR WASHED ROCK BEDDING IS USED, INSTALL A 10' LONG SAND SECTION AROUND ENTIRE PIPE SECTION APPROXIMATELY HALFWAY BETWEEN EACH MANHOLE RUN. THE INTENT OF THE SAND IS TO ACT AS A COLLAR TO PREVENT WATER FROM TRAVELING PIPE RUN.

SEWER PIPE BEDDING S-5



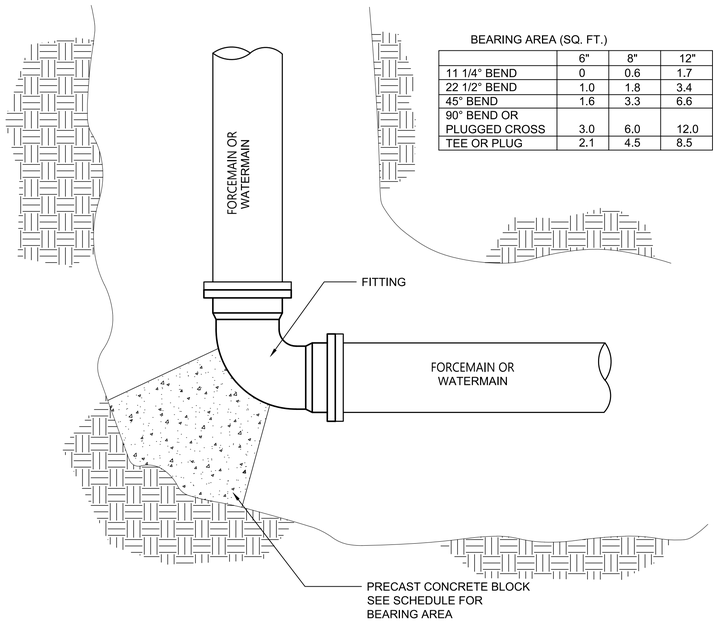
SHALLOW PIPING INSULATION DETAIL
PIPES WITH LESS THAN 4' COVER UNDER GREEN SPACE
OR PIPES WITH LESS THAN 6' UNDER HARD SURFACE



MEDIUM DEPTH PIPING INSULATION DETAIL
**PIPES WITH MORE THAN 4' COVER BUT LESS THAN 6' COVER UNDER GREEN SPACE
OR PIPES WITH MORE THAN 6' OF COVER BUT LESS THAN 8' UNDER HARD SURFACE

NOTES:
(1) IN AREAS WHERE EXISTING MATERIAL IS NOT SUITABLE AS BACKFILL, THE ENGINEER MAY DIRECT THE PLACEMENT OF GRANULAR BACKFILL. GRANULAR BACKFILL WILL BE PAID AND MEASURED AS GRANULAR BACKFILL (LV). DISPOSAL OF EXCESS EXCAVATED MATERIAL SHALL BE CONSIDERED INCIDENTAL TO GRANULAR BACKFILL (LV).

SANITARY SEWER PIPE INSULATION S-6



BEARING AREA (SQ. FT.)

	6"	8"	12"
11 1/4° BEND	0	0.6	1.7
22 1/2° BEND	1.0	1.8	3.4
45° BEND	1.6	3.3	6.6
90° BEND OR PLUGGED CROSS	3.0	6.0	12.0
TEE OR PLUG	2.1	4.5	8.5

TRUST BLOCKING REVISED — DETAIL NO. 201A

© 2008 WIDSETH SMITH NOLTING

GENERAL CONSTRUCTION NOTES

- THE CONTRACTOR SHALL VERIFY ALL EXISTING CONDITIONS PRIOR TO CONSTRUCTION AND NOTIFY OWNER OF ANY DIFFERENCES BETWEEN THE FIELD AND PLAN.
- UNLESS OTHERWISE NOTED, ALL MATERIALS, CONSTRUCTION TECHNIQUES AND TESTING SHALL CONFORM TO THE 2023 EDITION OF THE "STANDARD SPECIFICATIONS FOR TRENCH EXCAVATION AND BACKFILL/SURFACE RESTORATION, WATERMAIN AND SERVICE LINE INSTALLATION AND SANITARY SEWER AND STORM SEWER INSTALLATION" AS PUBLISHED BY THE CITY ENGINEERS ASSOCIATION OF MINNESOTA AND THE "STANDARD SPECIFICATIONS FOR CONSTRUCTION" AS PUBLISHED BY THE MINNESOTA DEPARTMENT OF TRANSPORTATION, 2020 EDITION. THE CONTRACTOR SHALL REQUIRE ALL PROCEDURES AS OUTLINED BY THE LOCAL AGENCY.
- THE CONTRACTOR SHALL RECEIVE THE NECESSARY PERMISSION/PERMITS FOR ALL WORK LOCATED OUTSIDE OF THE MUNICIPAL RIGHT-OF-WAY AND PROPERTY LIMITS.
- THE CONTRACTOR SHALL VERIFY ALL EXISTING PIPE LOCATIONS AND ELEVATIONS PRIOR TO BEGINNING CONSTRUCTION.

GENERAL DEMOLITION & REMOVAL PLAN NOTES

- THE SUBSURFACE UTILITY INFORMATION IN THIS PLAN IS UTILITY QUALITY LEVEL D. THIS UTILITY QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF CI/ASCE 38-02. ENTITLED "STANDARD GUIDELINES FOR THE COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA".
- PRIVATE UTILITY LOCATES ARE TO BE COORDINATED WITH THE ENGINEER. THE PRIVATE LOCATES WILL BE DONE BY GOPHER STATE ONE CALL. ALL EROSION CONTROL MEASURES AS SHOWN ON THE EROSION CONTROL PLAN ARE TO BE IN PLACE PRIOR TO BEGINNING REMOVALS.
- CONTRACTOR SHALL PROTECT ALL EXISTING STRUCTURES, CONCRETE PAVEMENT, BITUMINOUS PAVEMENT, BUILDINGS, LIGHT POLES & BASES, ETC. NOT NOTED FOR DEMOLITION & REMOVAL DURING REMOVALS. ANY DAMAGED STRUCTURES TO REMAIN SHALL BE REPAIRED OR REPLACED AT NO COST TO THE OWNER.
- ALL SAWCUT EDGES IN CONCRETE WALK, CONCRETE PAVEMENT AND BITUMINOUS PAVEMENT SHALL BE PROTECTED AFTER REMOVALS THROUGH THE DURATION OF THE PROJECT. PAYMENT FOR SAWCUTTING WILL BE MADE ONLY ONCE. ADDITIONAL SAWCUTTING TO MAINTAIN A CLEAN SAWCUT EDGE WILL BE AT THE EXPENSE OF THE CONTRACTOR.
- ALL MATERIALS IDENTIFIED FOR REMOVAL SHALL BE DISPOSED OFF SITE IN ACCORDANCE WITH STATE AND LOCAL LAWS.

GENERAL EROSION CONTROL NOTES

- THE SUBSURFACE UTILITY INFORMATION IN THIS PLAN IS UTILITY QUALITY LEVEL D. THIS QUALITY LEVEL WAS DETERMINED ACCORDING TO THE GUIDELINES OF CI/ASCE 38-.2, ENTITLED "STANDARD GUIDELINES FOR THE COLLECTION AND DEPICTION OF EXISTING SUBSURFACE UTILITY DATA".
- ALL CONSTRUCTION SHALL CONFORM TO LOCAL, STATE, AND FEDERAL REGULATIONS INCLUDING THE NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM (NPPDES) PERMIT REQUIREMENTS.
- ALL EXPOSED SOILS MUST BE STABILIZED WITHIN 14 CALENDAR DAYS OF ROUGH GRADE COMPLETION OF AFTER CONSTRUCTION TERMINATES. ALL STOCKPILES SHALL HAVE ADEQUATE SEDIMENT TRAPPING SYSTEMS INSTALLED AROUND THEM.
- ALL AREAS TO BE ESTABLISHED TO GRASS COVER SHALL RECEIVE 4" OF TOPSOIL AND SOD OR SEED. THESE AREAS SHALL BE WATERED UNTIL A HEALTHY STAND OF GRASS IS OBTAINED.
- SEE PLAN LEGEND FOR A COMPLETE LIST OF HATCHES AND SYMBOLS USED FOR EROSION CONTROL.

BASIS FOR ESTIMATED QUANTITIES

AGGREGATE BASE - CLASS 5	110 LBS./SQ.YD./INCH THICKNESS
TWO-YEAR COVER CROP (TCC)	25 LBS./ACRE
RESIDENTIAL TURFGRASS (RT)	200 LBS./ACRE
HYDRAULIC REINFORCED FIBER MATRIX	3900 LBS./ACRE
FERTILIZER TYPE 3 (SLOW RELEASE) (22-5-10)	200 LBS./ACRE

© 2026 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\CIVIL\CADD\C-DT2-2026-10153.DWG PLOTTED BY: NICK PETERSON, May 18, 2026

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: NCP
CHECKED BY: NCP

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
NICK PETERSON LIC. NO.: 64909 DATE: 05-18-2026

DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

CIVIL DETAILS

C2.01

PROJECT #: 2025-10153

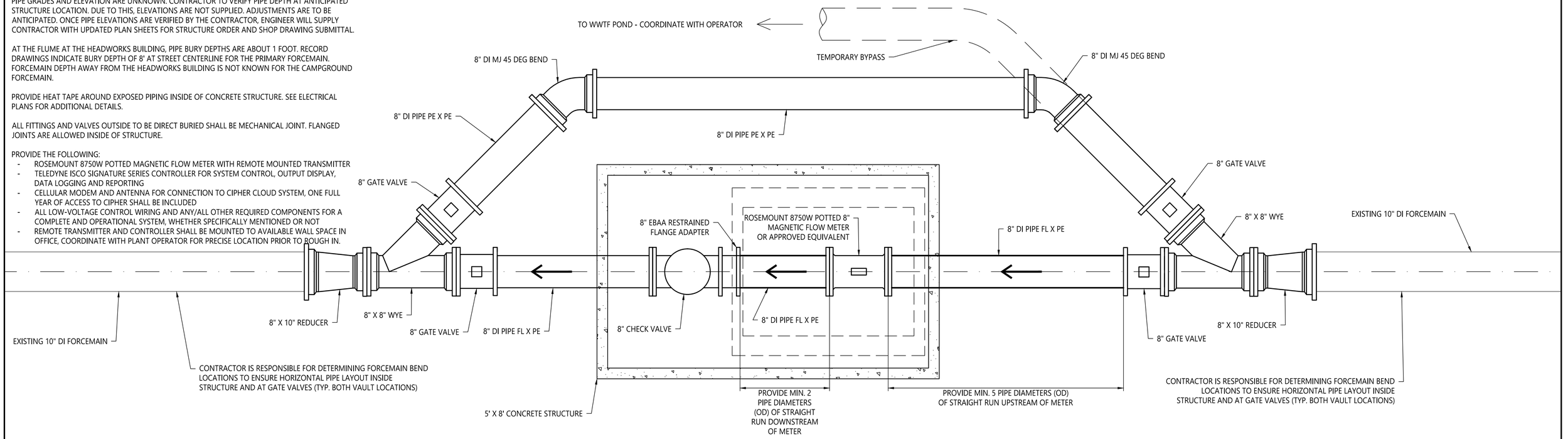
NOTES:
PIPE GRADES AND ELEVATION ARE UNKNOWN. CONTRACTOR TO VERIFY PIPE DEPTH AT ANTICIPATED STRUCTURE LOCATION. DUE TO THIS, ELEVATIONS ARE NOT SUPPLIED. ADJUSTMENTS ARE TO BE ANTICIPATED. ONCE PIPE ELEVATIONS ARE VERIFIED BY THE CONTRACTOR, ENGINEER WILL SUPPLY CONTRACTOR WITH UPDATED PLAN SHEETS FOR STRUCTURE ORDER AND SHOP DRAWING SUBMITTAL.

AT THE FLUME AT THE HEADWORKS BUILDING, PIPE BURY DEPTHS ARE ABOUT 1 FOOT. RECORD DRAWINGS INDICATE BURY DEPTH OF 8' AT STREET CENTERLINE FOR THE PRIMARY FORCEMAIN. FORCEMAIN DEPTH AWAY FROM THE HEADWORKS BUILDING IS NOT KNOWN FOR THE CAMPGROUND FORCEMAIN.

PROVIDE HEAT TAPE AROUND EXPOSED PIPING INSIDE OF CONCRETE STRUCTURE. SEE ELECTRICAL PLANS FOR ADDITIONAL DETAILS.

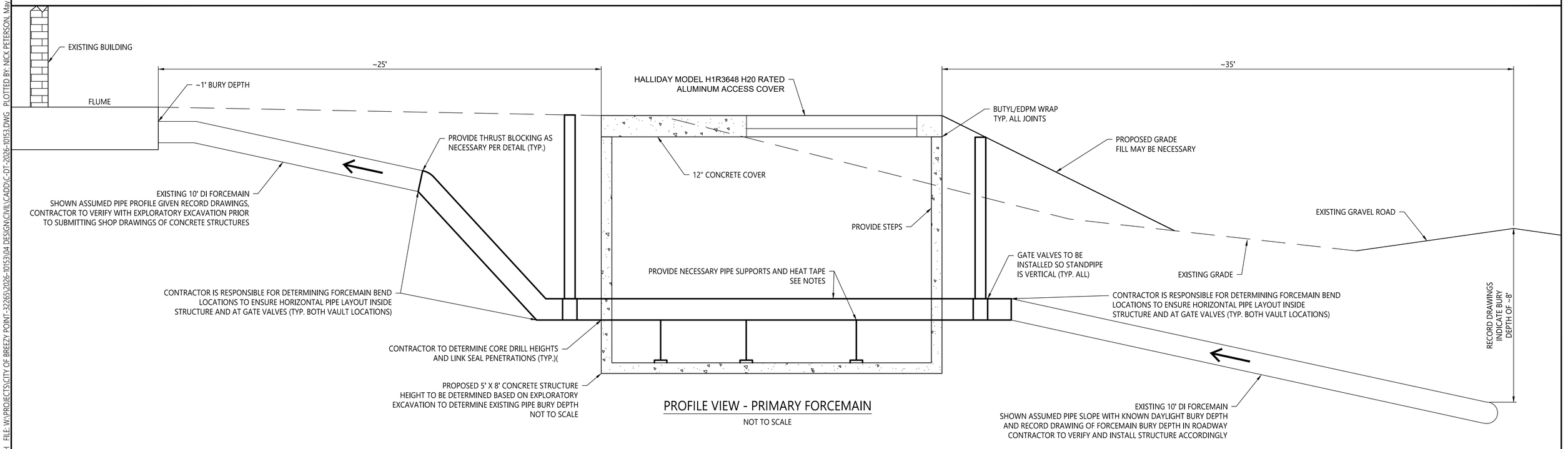
ALL FITTINGS AND VALVES OUTSIDE TO BE DIRECT BURIED SHALL BE MECHANICAL JOINT. FLANGED JOINTS ARE ALLOWED INSIDE OF STRUCTURE.

PROVIDE THE FOLLOWING:
- ROSEMOUNT 8750W POTTED MAGNETIC FLOW METER WITH REMOTE MOUNTED TRANSMITTER
- TELEDYNE ISCO SIGNATURE SERIES CONTROLLER FOR SYSTEM CONTROL, OUTPUT DISPLAY, DATA LOGGING AND REPORTING
- CELLULAR MODEM AND ANTENNA FOR CONNECTION TO CIPHER CLOUD SYSTEM, ONE FULL YEAR OF ACCESS TO CIPHER SHALL BE INCLUDED
- ALL LOW-VOLTAGE CONTROL WIRING AND ANY/ALL OTHER REQUIRED COMPONENTS FOR A COMPLETE AND OPERATIONAL SYSTEM, WHETHER SPECIFICALLY MENTIONED OR NOT
- REMOTE TRANSMITTER AND CONTROLLER SHALL BE MOUNTED TO AVAILABLE WALL SPACE IN OFFICE, COORDINATE WITH PLANT OPERATOR FOR PRECISE LOCATION PRIOR TO ROUGH IN.



PLAN VIEW - PRIMARY FORCEMAIN

NOT TO SCALE



PROFILE VIEW - PRIMARY FORCEMAIN

NOT TO SCALE

© 2026 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\CIVIL\CADD\C-DT-2026-10153.DWG PLOTTED BY: NICK PETERSON, May 19, 2026

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: NCP
CHECKED BY: NCP

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
NICK PETERSON LIC. NO.: 64909 DATE: 05-18-2026

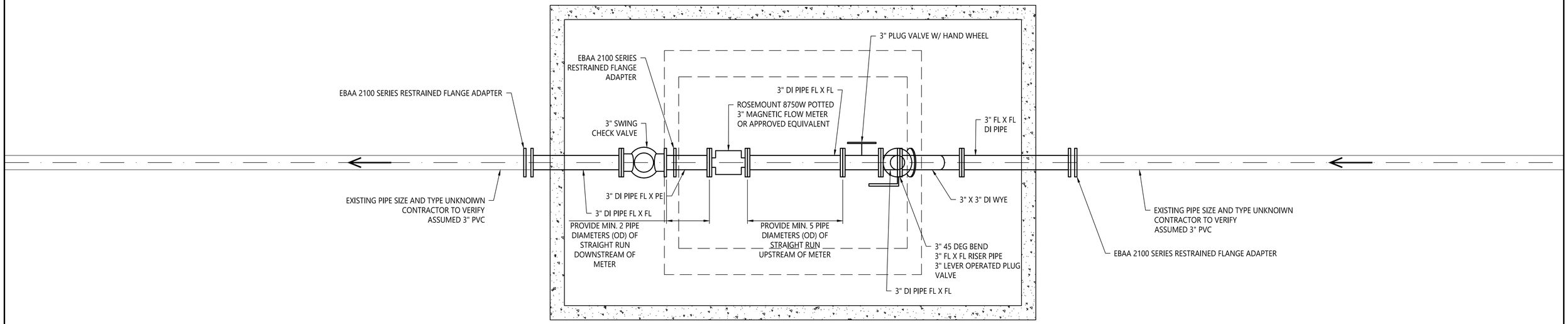
DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

PRIMARY FORCEMAIN METER VAULT DETAILS

C2.02

PROJECT #: 2025-10153



PLAN VIEW - CAMPGROUND FORCEMAIN

NOT TO SCALE

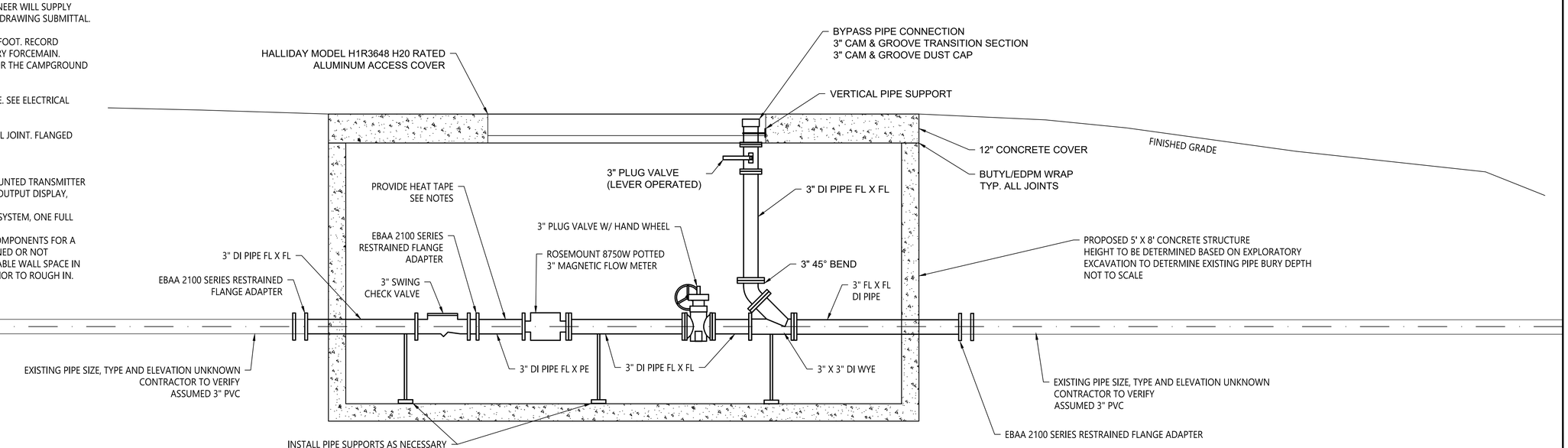
NOTES:
PIPE GRADES AND ELEVATION ARE UNKNOWN. CONTRACTOR TO VERIFY PIPE DEPTH AT ANTICIPATED STRUCTURE LOCATION. DUE TO THIS, ELEVATIONS ARE NOT SUPPLIED. ADJUSTMENTS ARE TO BE ANTICIPATED. ONCE PIPE ELEVATIONS ARE VERIFIED BY THE CONTRACTOR, ENGINEER WILL SUPPLY CONTRACTOR WITH UPDATED PLAN SHEETS FOR STRUCTURE ORDER AND SHOP DRAWING SUBMITTAL.

AT THE FLUME AT THE HEADWORKS BUILDING, PIPE BURY DEPTHS ARE ABOUT 1 FOOT. RECORD DRAWINGS INDICATE BURY DEPTH OF 8' AT STREET CENTERLINE FOR THE PRIMARY FORCEMAIN. FORCEMAIN DEPTH AWAY FROM THE HEADWORKS BUILDING IS NOT KNOWN FOR THE CAMPGROUND FORCEMAIN.

PROVIDE HEAT TAPE AROUND EXPOSED PIPING INSIDE OF CONCRETE STRUCTURE. SEE ELECTRICAL PLANS FOR ADDITIONAL DETAILS.

ALL FITTINGS AND VALVES OUTSIDE TO BE DIRECT BURIED SHALL BE MECHANICAL JOINT. FLANGED JOINTS ARE ALLOWED INSIDE OF STRUCTURE.

PROVIDE THE FOLLOWING:
- ROSEMOUNT 8750W POTTED MAGNETIC FLOW METER WITH REMOTE MOUNTED TRANSMITTER
- TELEDYNE ISCO SIGNATURE SERIES CONTROLLER FOR SYSTEM CONTROL, OUTPUT DISPLAY, DATA LOGGING AND REPORTING
- CELLULAR MODEM AND ANTENNA FOR CONNECTION TO CIPHER CLOUD SYSTEM, ONE FULL YEAR OF ACCESS TO CIPHER SHALL BE INCLUDED
- ALL LOW-VOLTAGE CONTROL WIRING AND ANY/ALL OTHER REQUIRED COMPONENTS FOR A COMPLETE AND OPERATIONAL SYSTEM, WHETHER SPECIFICALLY MENTIONED OR NOT
- REMOTE TRANSMITTER AND CONTROLLER SHALL BE MOUNTED TO AVAILABLE WALL SPACE IN OFFICE, COORDINATE WITH PLANT OPERATOR FOR PRECISE LOCATION PRIOR TO ROUGH IN.



PROFILE VIEW - CAMPGROUND FORCEMAIN

NOT TO SCALE

© 2026 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\CIVIL\CADD\C-DT-2026-10153.DWG PLOTTED BY: NICK PETERSON, May 19, 2026

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: NCP
CHECKED BY: NCP

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.
NICK PETERSON LIC. NO.: 64909 DATE: 05-18-2026

DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

CAMPGROUND FORCEMAIN METER VAULT DETAILS

C2.03

PROJECT #: 2025-10153



0 20 40 N

SCALE IN FEET

© 2026 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\CIVIL\CADD\C-EX-2026-10153.DWG PLOTTED BY: NICK PETERSON, May 18, 2026

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: NCP
CHECKED BY: NCP

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

NICK PETERSON LIC. NO.: 64909 DATE: 05-18-2026

DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

EXISTING CONDITIONS & REMOVALS PLAN

C3.01

PROJECT #: 2025-10153

THIS SHEET IS ONLY VALID IF PRINTED IN COLOR



0 10 20 N

SCALE IN FEET

© 2026 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\CIVIL\CADD\C-SP-2026-10153.DWG PLOTTED BY: NICK PETERSON, May 18, 2026

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: NCP
CHECKED BY: NCP

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

NICK PETERSON LIC. NO.: 64909 DATE: 05-18-2026

DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

SITE PLAN

C4.01

PROJECT #: 2025-10153

THIS SHEET IS ONLY VALID IF PRINTED IN COLOR



0 10 20
SCALE IN FEET

N

© 2025 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\CIVIL\CADD\C-RS-2026-10153.DWG PLOTTED BY: NICK PETERSON, May 18, 2026

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: NCP
CHECKED BY: NCP

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

NICK PETERSON LIC. NO.: 64909 DATE: 05-18-2026

DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

RESTORATION PLAN

C5.01

PROJECT #: 2025-10153

THIS SHEET IS ONLY VALID IF PRINTED IN COLOR



LEGEND:

—— UGE —— UNDERGROUND ELECTRIC

GENERAL ELECTRICAL NOTES:

1. ALL ELECTRICAL WORK SHALL COMPLY WITH THE CURRENT EDITION OF THE N.E.C.
2. ALL UNDERGROUND ELECTRICAL CONDUIT SHALL BE A MINIMUM OF 1 INCH SCHEDULE 80 PVC, UNLESS NOTED OTHERWISE, AND SHALL BE BURIED AT A MINIMUM OF 30 INCHES BELOW FINISHED GRADE.
3. ALL UNDERGROUND CIRCUIT CONDUCTORS SHALL BE A MINIMUM OF #10 AWG, XHHW, UNLESS NOTED OTHERWISE.
4. WIRE COUNTS MAY NOT BE SHOWN. IT IS THE RESPONSIBILITY OF THE ELECTRICAL CONTRACTOR TO COORDINATE THE NUMBER OF CONDUCTORS REQUIRED. PROVIDE A SEPARATE NEUTRAL FOR EACH CIRCUIT, NO SHARED NEUTRALS.
5. PROVIDE ALL COMPONENTS, ACCESSORIES, CONDUIT, WIRE, AND DEVICES REQUIRED FOR A FULLY FUNCTIONAL SYSTEM WHETHER SHOWN ON THE CONTRACT DOCUMENTS OR NOT. FOLLOW ALL MANUFACTURER'S INSTALLATION RECOMMENDATIONS AND REQUIREMENTS.
6. THE CONTRACTOR SHALL BE RESPONSIBLE FOR LOCATING ALL UTILITIES PRIOR TO BEGINNING WORK. COORDINATE LOCATIONS OF UNDERGROUND ELECTRICAL CONDUITS WITH OTHER TRADES AND CONSTRUCTION ACTIVITIES PRIOR TO INSTALLATION.
7. PROVIDE IN-GROUND HANDHOLES WHERE NECESSARY TO COMPLETE THE INSTALLATION.
8. THE CONTRACTOR SHALL ADJUST ELECTRICAL CIRCUITS THAT ARE EXISTING TO REMAIN AS NECESSARY TO KEEP EXISTING CIRCUITS POWERED AND COMPLETE INSTALLATION AS SHOWN.
9. ENGINEER IN FIELD TO VERIFY EXACT PLACEMENT OF ALL DEVICES.

ELECTRICAL REFERENCE NOTES:

1. CONNECT FLOW METERS TO AVAILABLE 15/1 OR 20/1 SPARE CIRCUIT BREAKER IN EXISTING PANEL, OR PROVIDE NEW 20/1 CIRCUIT BREAKER IS EXISTING SPACE IN EXISTING PANEL.

2. PROVIDE 1"C., 2#10 + 1#10G. FOR POWER FROM EXISTING ELECTRICAL PANEL TO NEW FLOW METER IN METER VAULT. ROUTING IS DIAGRAMMATIC, FIELD VERIFY AND ADJUST ROUTING AS REQUIRED.

3. PROVIDE 1"C. FOR CONTROL WIRING (CONTROL WIRING PROVIDED AND INSTALLED BY FLOW METER PROVIDER/INSTALLER). ROUTING IS DIAGRAMMATIC, FIELD VERIFY AND ADJUST ROUTING AS REQUIRED.

4. PROPERLY WEATHER SEAL ALL ELECTRICAL CONDUIT PENETRATIONS THROUGH EXTERIOR WALL OF EXISTING BUILDING. PROVIDE CONDUIT SEALANT AND CONDUIT EXPANSION JOINTS WHERE CONDUIT TRANSITIONS FROM EXTERIOR SPACE AND ENTERS BUILDING.

5. FLOW METER PROVIDED BY OTHERS. COORDINATE WITH FLOW METER PROVIDER/INSTALLER FOR LOCATION AND CONNECTION REQUIREMENTS PRIOR TO ROUGH-IN. ALL ELECTRICAL CONDUIT, CONNECTIONS, BOXES, ETC. IN METER VAULT SHALL BE RATED FOR CLASS 1, DIV. 2; ALL HARDWARE, SUPPORTS, ETC. IN METER VAULT SHALL BE CORROSION RESISTANT AND RATED FOR USE IN INSTALLED LOCATION. FINAL CONNECTION TO FLOW METER SHALL BE WITH LIQUID TIGHT FLEXIBLE NON-METALLIC CONDUIT.

6. PROVIDE AND INSTALL PROTHERM DEKORON 2700 SERIES #27-10-1-1-R SELF-REGULATING HEATING CABLE, OR EQUAL, WITH A SUPPLY VOLTAGE OF 120V AND AN OUTPUT WATTAGE OF 10W PER FOOT. INSTALL HEAT TAPE AROUND EXPOSED PIPING INSIDE OF CONCRETE STRUCTURE (APPROX. 50 FEET EACH, VERIFY ACTUAL LENGTHS REQUIRED PRIOR TO ORDERING). PROVIDE POWER CONNECTION FROM EXISTING ELECTRICAL PANEL IN OFFICE; PROVIDE MINIMUM OF 20/1 CIRCUIT BREAKER IN EXISTING SPARE OR SPACE IN EXISTING ELECTRICAL PANEL; PROVIDE OVERCURRENT PROTECTION ACCORDING TO MANUFACTURER'S RECOMMENDATIONS.

7. PROVIDE 1"C., 2#10 + 1#10G. FOR POWER FROM EXISTING ELECTRICAL PANEL TO NEW HEAT TAPE IN METER VAULT. ROUTING IS DIAGRAMMATIC, FIELD VERIFY AND ADJUST ROUTING AS REQUIRED.

8. APPROXIMATE LOCATION OF EXISTING ELECTRICAL PANEL IN OFFICE. FIELD VERIFY LOCATION PRIOR TO BEGINNING WORK.

9. CLASS 1, DIV. 1 SPACE. DO NOT ROUTE ELECTRICAL THROUGH THIS AREA.

10. PROVIDE POWER TO FLOW METER REMOTE TRANSMITTER AND DATA LOGGER (PROVIDED AND INSTALLED BY OTHERS) AS REQUIRED. COORDINATE INSTALLATION LOCATIONS WITH OWNER AND OTHER TRADES PRIOR TO ROUGH-IN. PROVIDE ALL 120V ELECTRICAL COMPONENTS ACCORDING TO MANUFACTURER'S RECOMMENDATIONS AND/OR AS REQUIRED FOR A COMPLETE INSTALLATION. CONNECT TO AVAILABLE 15/1 OR 20/1 SPARE CIRCUIT BREAKER IN EXISTING PANEL, OR PROVIDE NEW 20/1 CIRCUIT BREAKER IS EXISTING SPACE IN EXISTING PANEL.

11. METER VAULT IS A CLASS 1, DIVISION 2 SPACE. ALL ELECTRICAL COMPONENTS AND CONNECTIONS SHALL BE RATED FOR USE IN THIS LOCATION.

0 10 20 N

SCALE IN FEET

WIDSETH
ARCHITECTS ▪ ENGINEERS ▪ SCIENTISTS ▪ SURVEYORS

DRAWN BY: PWR
CHECKED BY: PWR

I HEREBY CERTIFY THAT THIS PLAN, SPECIFICATION, OR REPORT WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF MINNESOTA.

PHILIP W. READY LIC. NO.: 62081 DATE: 05-15-2026

DATE	REV#	REVISIONS DESCRIPTION

SANITARY SEWER METERING IMPROVEMENTS

SITE PLAN - ELECTRICAL

E1.0

PROJECT #: 2026-10153

© 2026 WIDSETH FILE: W:\PROJECTS\CITY OF BREEZY POINT-32265\2026-10153\04 DESIGN\ELECTRICAL\CADD\E-SP-2026-10153.DWG PLOTTED BY: PHILIP READY, May 12, 2026

CITY COUNCIL MEETING

AGENDA ITEM

Prepared By:	Meeting Date:	Item Name:
Joe Zierden, Public Works Director	*6/1/2026*	*2027 Road Rankings Summary*

BACKGROUND/DISCUSSION

With a budget of approximately $400,000 several roads were presented to the Road Committee. The Road Committee toured and scored each road(s) on a scale of 1 to 4 (1 being highest score and 4 being lowest score). The results of the potential 2027 road project rankings are in the table below.

Road Project Names	Estimated Cost	Square Yards/Rating	Composite Score
Thrane Drive	$355,000	6191 sq/yd, rating of 4	1.5
Circle Drive, Camp Lora Place, Sand Beach Drive	$347,000	4736 sq/yd, rating of 4 to 5	2
West Street	$380,000	6680 sq/yd, rating of 4	2.75
Beverly Drive, East Street, Rolling Oaks Trail, Russ Court	$350,000	12,399 sq/yd, rating 2 to 3	3.75

City of Breezy Point

Cash, Cash Equivalents & Investments | As of April 30, 2026

TOTAL ALL FUNDS

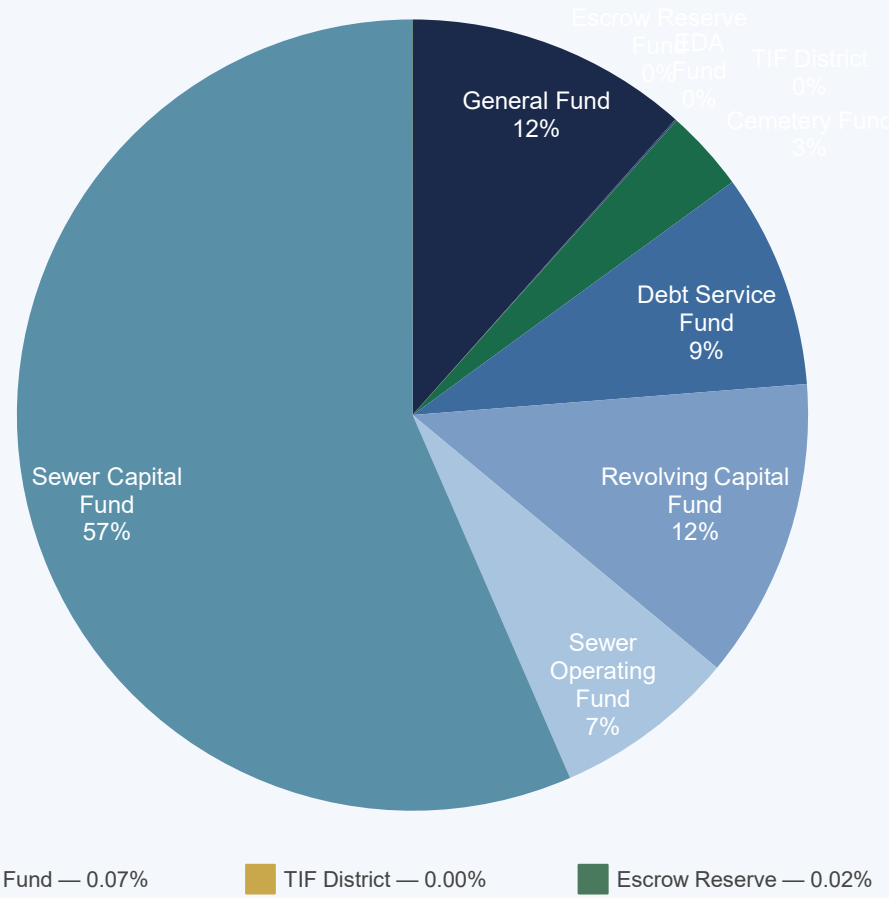
$7,071,381

Institution	Type	Description	Market Value ($)	Maturity	Yield
Pine River Checking	Cash		$466,573	—	—
Financial Northeastern Securities	Money Market	Dreyfus Treasury	$13,098	—	3.53%
	CD	Western Alliance Bank	$245,181	10/30/26	4.04%
	CD	Milestone Bank	$245,120	04/30/27	3.94%
	CD	Austin Telco Fed Cr	$195,492	02/28/28	3.80%
	CD	First National Bank America East	$244,307	04/30/29	3.84%
PMA 4M Fund	Money Market		$1,888,181	—	3.62%
Multi-Bank Securities (MBS)	Money Market	Federated Hermes Govt Reserves	$2,015	—	2.71%
	CD	Connectone Bank	$133,673	05/28/26	0.70%
	CD	Goldman Sachs Bk USA	$149,622	02/10/28	3.80%
	CD	City Nat'l Bank	$149,807	02/14/28	3.84%
	CD	First Guaranty Bank Hammond	$243,579	11/14/30	4.04%
Northland Securities	Money Market	Federated Hermes Trus Trsy II	$120,788	—	2.82%
	CD	Barclay's Bank Del Retail	$241,166	02/23/27	1.98%
	CD	Popular Bank NY	$245,120	04/30/27	3.94%
	CD	Austin Telco Fed Cr	$244,365	02/28/28	3.80%
	CD	Morgan Stanley Bank	$246,029	04/30/29	4.05%
	CD	UBS Bank USA	$245,000	04/30/30	4.02%
	CD	Sallie Mae Bank	$242,871	01/22/31	3.85%
Wells Fargo	Money Market	AllSpring Govt Money Market	$73,663	—	3.23%
	CD	Enerbank USA	$216,175	09/25/26	0.66%
	CD	Beal Bank USA	$241,095	02/17/27	1.88%
	CD	Toyota Finl Savings Bk	$245,206	05/01/28	3.98%
	CD	Morgan Stanley PVT Bk	$246,027	04/30/29	4.06%
	CD	American Express Nat'l Bk	$245,446	04/30/30	4.06%
	CD	Celtic Bank	$241,783	02/27/31	3.78%
TOTAL ALL FUNDS			**$7,071,381**		

City of Breezy Point

Fund Balances | As of April 30, 2026

Fund Name	Balance ($)	% of Total
General Fund	$809,386	11.57%
EDA Fund	$4,863	0.07%
TIF District	$299	0.00%
Cemetery Fund	$233,756	3.34%
Debt Service Fund	$613,207	8.76%
Revolving Capital Fund	$859,950	12.29%
Sewer Operating Fund	$521,560	7.45%
Sewer Capital Fund	$3,953,414	56.49%
Escrow Reserve Fund	$1,584	0.02%
TOTAL	$6,998,019	100.00%



** Differences in fund balances vs. Cash & Investment Holdings are due to outstanding checks and deposits in transit.*