

# 2023 Budget and Capital Improvement Plan



# Buffalo

CITY OF BUFFALO, MINNESOTA

City of Buffalo, MN - 212 Central Ave - Buffalo, MN 55313

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# DIRECTORY OF OFFICIALS, BOARDS AND COMMISSIONS

## City Council

### Term Expires

<b>Mayor Teri Lachermeier</b> .....	<b>December 31, 2024</b>
<b>Council Member Nick O'Rourke</b> .....	<b>December 31, 2024</b>
<b>Council Member Steve Downer</b> .....	<b>December 31, 2024</b>
<b>Council Member Jameson Wakefield</b> .....	<b>December 31, 2026</b>
<b>Council Member Brad Dahl</b> .....	<b>December 31, 2026</b>

## Boards and Commissions

### **Planning Commission**

#### **Housing and Redevelopment Authority of Buffalo**

**Airport Advisory Board**

**Library Advisory Board**

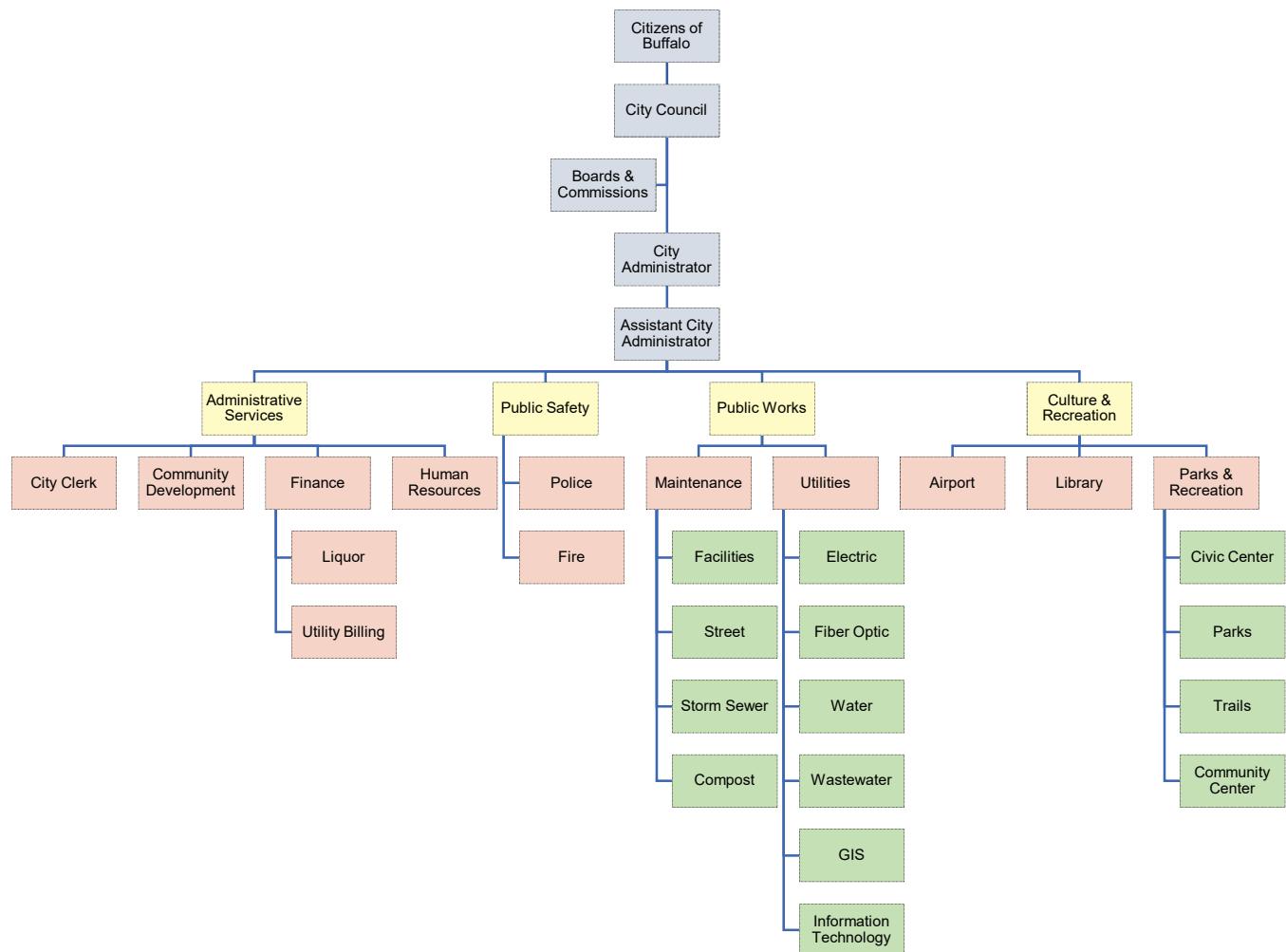
**Parks Advisory Board**

#### **Wild Marsh Golf Course Advisory Board**

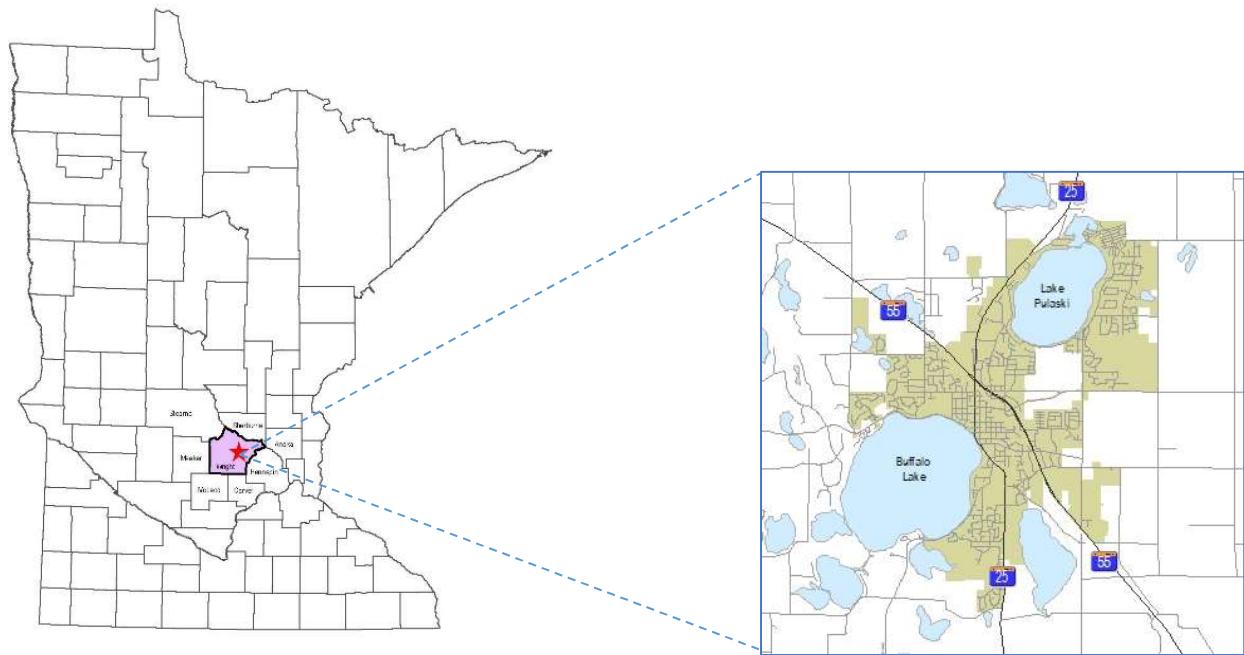
## City Management Team

<b>Laureen Bodin</b> .....	<b>City Administrator</b>
<b>Taylor Gronau</b> .....	<b>Assistant City Administrator</b>
<b>David Kelly</b> .....	<b>Community &amp; Economic Development Director</b>
<b>Pat Budke</b> .....	<b>Police Chief</b>
<b>Jason Meusburger</b> .....	<b>Utilities Director</b>
<b>Lee Ryan</b> .....	<b>Parks and Recreation Director</b>
<b>Jason Swanson</b> .....	<b>Director of Liquor Operations</b>
<b>John Harnois</b> .....	<b>Fire Chief</b>
<b>Kelly Horn</b> .....	<b>Finance Director</b>
<b>Carmen Merrill</b> .....	<b>Human Resources Manager</b>
<b>Adam Leiferman</b> .....	<b>Community Center Director</b>

## ORGANIZATIONAL CHART



## GEOGRAPHIC LOCATION



Buffalo provides a mixture of small community appeal and suburban amenities with a charming downtown area and various large retail located on the major highways of Highway 55 and Highway 25. Buffalo is located about 40 miles northwest of downtown Minneapolis and is also within a convenient drive to the St. Cloud Metro area. Buffalo is the county seat of the growing Wright County and is a regional destination for the arts, shopping, services, and leisure.

# FUNDS AND FUND STRUCTURE

## Fund Accounting

The use of fund accounting is one of the basic requirements of generally accepted accounting principles (GAAP) for government and one of the major differences between government and private-sector accounting. It requires separate record keeping for each individual fund that a government uses.

A fund is a separate fiscal and accounting entity with a separate set of self-balancing accounting records. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how spending activities are controlled.

## Fund Structure

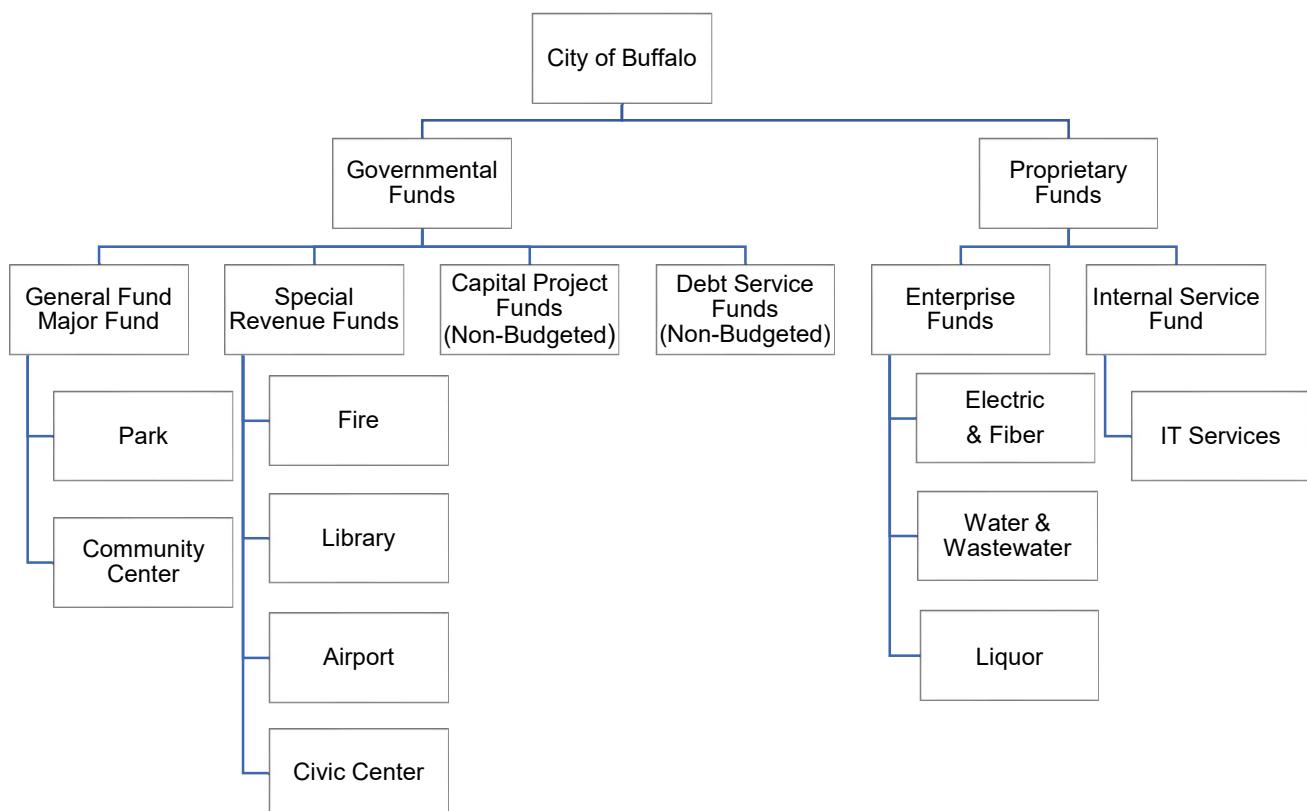
The City's funds are grouped into five generic fund types and two broad categories as follows:

### Governmental Funds

- General Fund
- Special Revenue Funds Capital Project Funds (Non-budgeted)
- Debt Service Funds (Non-budgeted)

### Proprietary Funds

- Enterprise Funds
- Internal Service Fund



**Governmental Funds** – Governmental funds are maintained to account for the city’s “government-type” operating and financing activities (e.g., activities that receive a significant portion of their funding from property taxes, state aids, and various grants). The governmental funds budgeted for the city are the General fund and Special Revenue funds.

The General Fund, Special Revenue funds, and Enterprise funds comprise most of the day-to-day operating activities of the city. The remaining fund types are more specialized funds and typically account for one-time and/or specific activities rather than ongoing and recurring services.

### General Fund

The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund supports the primary core of governmental services from administrative, financial, and legislative functions to infrastructure maintenance, recreation, and public safety services.

### Special Revenue Funds

Special Revenue funds are established to account for services and expenditures where revenue is restricted for a designated purpose. The city currently budgets for four Special Revenue funds:

- Fire Fund – The city supports a volunteer fire department.
- Library Fund – The city maintains a library that is part of the Great River Regional Library system.
- Airport Fund – The city owns and operates a municipal airport.
- Civic Center Fund – The city owns and operates an ice arena with two rinks.

### Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and infrastructure, other than those financed by proprietary or special revenue funds.

### Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

*Note: The City has additional funds that are audited, but not included in the budget. The City does not adopt annual budgets for its Capital Project Funds or General Debt Service Funds. Capital Project budgets and funding are approved by the City council on a project-by-project basis.*

### **Proprietary Funds**

Proprietary funds are used to account for the ongoing “business-type” activities of the city (e.g., activities that receive a significant portion of their funding through user charges). There are two types of proprietary funds: Enterprise and Internal Service. The City budgets for both types of proprietary funds.

### Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner like private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the public on a continuing basis, be financed or recovered primarily through user charges.

The city currently has four Enterprise funds that represent separate business activities for the city.

- Electric Utility Fund – The city provides electric, fiber, and internet service to its citizens and commercial entities.
- Water Utilities Fund – The city provides water service to its citizens and commercial entities
- Wastewater Utilities Fund – The city provides wastewater service to its citizens and commercial entities.
- Liquor Fund – The city owns and operates two municipal off-sale liquor stores. Each store is internally maintained in its own fund but externally reported together.

### Internal Service Funds

Internal Service Funds are used to account for any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments on a cost-reimbursement basis. The city established an internal service fund beginning in 2020 for IT Services.

### Major vs. Nonmajor

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitutes more than 10% of the revenues or expenditures of the appropriated budget. This definition for budgetary purposes differs than that used for financial reporting purposes pursuant to generally accepted accounting principles (GAAP). The major and nonmajor budgeted funds of the City are as follows:

### Major Governmental Funds

The main operating fund for the City of Buffalo, the *General Fund* is a major fund of the City and is used to account for the resources devoted to funding services traditionally associated with local government.

### Major Proprietary Funds

Account for the acquisition, operation and maintenance of government facilities and services, which are entirely self-supported by user charges. The major funds of this type include the *Electric Utility Fund* and the *Water and Sewer Fund*.

### Nonmajor Special Revenue Funds

Used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Funds include Fire Fund, Library Fund, Airport Fund and Civic Center Fund.

### Nonmajor Proprietary Funds

Account for the acquisition, operation and maintenance of government facilities and services, which are entirely self-supported by user charges. Funds include the Highway Liquor Fund, and the Downtown Liquor Fund.

### Fund Balance

Fund balance is generally defined as the difference between a fund's assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected event, to maintain or enhance the City's financial position and related bond ratings, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings.

### Classification of Fund Balance

#### 1. Nonspendable

Amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or prepaid items.

## 2. Restricted

Amounts subject to externally enforceable legal restrictions. Examples include grants, tax increment and bond proceeds.

## 3. Unrestricted

- **Committed fund balance** –

Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

- **Assigned fund balance** –

Amounts a government intends to use for a specific purpose; intent can be expressed by the government body or by an official or body to which the governing body delegates the authority.

- **Unassigned fund balance** –

Residual amounts that are available for any purpose in the general fund. The General fund should be the only fund that reports a positive unassigned fund balance amount. This classification is also used to account for deficit fund balances in other governmental funds.

## Classifications & Terminology

### Revenues and Other Financing Sources

In governmental funds, the primary classification of governmental fund revenues is by fund and source. Major revenue source classifications are taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, special assessments, and miscellaneous. Also included are account numbers for other financial inflows, including other financing sources, special items, extraordinary items, and capital contributions.

### **Taxes**

The City relies on property taxes to support the basic functions of local government. These functions include general government, public safety, street maintenance, parks and recreation, library, debt service, and tax abatement. The amount is determined based on the availability of other revenue sources and the expenditure level necessary to conduct City business in accordance with Council directives. The City also levies a market rate levy for the Housing and Redevelopment Authority.

### **Licenses and Permits**

This revenue source is only found in the General Fund and includes business licenses, building-related permits and fees, and other non-business licenses and permits. Building permits make up most of this type of revenue and is volatile depending on new construction and remodeling projects.

## **Intergovernmental**

The City receives distributions of various aid and grant funding from other governmental agencies (Federal, State, & County). Budgeted revenues in the General Fund primarily come from the State of Minnesota and include LGA (Local Government Aid), municipal state aid for street maintenance, and aid for police and fire pensions. The Airport Fund also receives aid from the State of Minnesota for maintenance and operation. Budgeted revenues from the State are susceptible to the overall State of Minnesota budget conditions.

## **Charges for Services**

This revenue category comes from a variety of sources. Charges for services in the General Fund include administration charges, project engineering, plat review fees, police services, recreation program fees (boat, park shelter, athletic field rentals), and user fees for garbage, recycling, and storm water. Special Revenue Fund charges for services include fire charges billed out to neighboring townships, airport fuel sales and hangar/lot leases, ice rentals and facility use fees.

## **Fines and Forfeitures**

Court fines make up this revenue category and consist of fines paid for traffic and criminal offenses occurring within the City of Buffalo. This revenue represents only the City's portion of each fine with the State and County receiving their share of each fine as well. This revenue source is only found in the General Fund.

## **Special Assessments**

Charges assessed on properties within a specific area which benefit directly from public improvements such as pavements (sidewalks), roads, sewers & streetlights.

## **Investment Income**

Interest earned on investments is allocated monthly to all funds based on average cash balances. Revenue from this source is dependent on interest rates, cash balances available for investment, and unrealized gains or losses due to fair value adjustments.

## **Other Revenue**

Other Revenues include reimbursement for services provided by the City, disbursement of cable franchise fees collected by Sherburne Wright County Cable Communication Commission (SWC4), and donations for recreation programs and special events.

## **Other Financing Sources**

This type of revenue consists of capital lease proceeds and any gain on the sale of property or equipment.

## **Transfers In**

Transfers In includes revenue from the enterprise funds to cover services provided by the General Fund and Special Revenue Funds. The City's general fund tax levy would be significantly higher without these transfers of excess profits.

## **Sales (Proprietary Funds)**

In addition to the revenue types used by governmental funds, proprietary funds also include Sales of services and merchandise. This includes Electric, Fiber, Water and Sewer Charges, and merchandise at the Liquor Stores.

## Expenditure/Expense

Governmental expenditures are classified according to character, function (or program), activity and object. The expenditure accounts provide the classification by function and activity, and the object code provides the character and object classification. This method of describing expenditures (use of both expenditure accounts and object code) permit analysis and aggregation of data in different ways and for different purposes.

## **Function/Activity Classification**

The primary classification of expenditures is by function and activity. The major functions and sub-functions used to describe activities are:

### Function

#### Sub-function

#### **General Government**

Legislative (Council)  
Executive  
City/Town Clerk  
Financial Administration  
Law  
Personnel Administration  
Other

#### **Public Works**

Highways, Streets and Roadways  
Sanitation

#### **Culture-Recreation**

Recreation  
Parks  
Libraries

#### **Public Safety**

Police  
Fire  
Building Inspection  
Civil Defense  
Animal Control  
Other Protection

#### **Debt Service**

#### **Miscellaneous**

## **Character & Object Classification**

In addition to the function/activity classification, expenditures should be classified according to character and object class. The character designates the fiscal period that the expenditures are presumed to benefit, and the object indicates the type of item purchased or service obtained. These can be used in both governmental and proprietary funds.

### **CHARACTER CLASSIFICATION**

#### **Current Operating Expenditures**

These are expenditures that benefit the current fiscal period.

#### **Capital Outlays**

These are expenditures that benefit both the current and future fiscal periods.

#### **Debt Service Expenditures**

These expenditures are in the form of debt principal payments, periodic interest payments, and related service charges that benefit prior fiscal periods, as well as current fiscal periods.

#### **Intergovernmental Revenues**

This object of expenditures includes outlays that result in the acquisition of or additions to capital assets.

## OBJECT CLASSIFICATION

### **Personal Services**

This object of expenditure includes expenses for salaries, wages, and related employee benefits provided for all persons employed by the city. Employee benefits include employer contributions to social security, Medicare, PERA, health, life, disability insurance, health care savings plan and worker's compensation.

### **Supplies**

This object of expenditure includes articles and commodities that are consumed or materially altered when used, such as office supplies, operating supplies, repair and maintenance supplies, and small tools and minor equipment.

### **Other Services & Charges**

This object of expenditure includes expenses for services other than personal services. Examples of such charges include professional services, communication, training, insurance, utility services, repair and maintenance, rentals and depreciation.

### **Capital Outlay**

This object of expenditures includes outlays that result in the acquisition of or additions to capital assets.

### **Debt Service**

This object of expenditure includes interest, principal payments and related charges of the city's bond payments and certificate of indebtedness.

### **Other Financing Uses**

This object of expenditure includes transfers to other funds.

# MATRIX OF FUNDS AND BUDGET UNITS

This matrix illustrates the relationship between the various functional units used for budgeting (e.g., departments, programs) and the fund structure used for accounting and financial reporting purposes.

Department/ Division	Funds									
	General	Fire	Library	Airport	Electric	Water	Sewer	Liquor	Civic Center	IT
<b>GENERAL GOVERNMENT:</b>										
City Council/Borads	X									
Planning, Zoning & Community Development	X									
Election	X									
Administration	X	X	X	X	X	X	X	X	X	
Engineering	X			X	X	X	X			
Information Technology										X
Transportation	X									
<b>PUBLIC SAFETY:</b>										
Police	X									
Fire	X	X								
Civil Defense	X									
<b>PUBLIC WORKS:</b>										
Street Maintenance	X									
Storm Sewer	X									
Snow Removal	X									
Compost	X									
Sanitation	X									
Electric					X					
Fiber Optic					X					
Water						X				
Wastewater							X			
<b>CULTURE &amp; RECREATION:</b>										
Parks	X									
Library			X							
Airport				X						
Community Center	X									
Civic Center									X	
<b>MISCELLANEOUS:</b>										
Liquor								X		
<b>OTHER FINANCING USES:</b>	X	X	X	X	X	X	X	X	X	X

## Accounting Practices

The accounting and reporting policies of the City conform to generally accepted accounting principles (GAAP) as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), which includes all statements and interpretations of the National Council on Governmental Accounting unless modified by GASB, and those principles prescribed by the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund types use the modified accrual basis of accounting. Under this method, revenues are recognized when they become available and measurable. "Measurable" means the amount can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which they fund liability is incurred.

All enterprise fund types use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

## Budgetary Basis of Accounting

The budgetary basis of accounting determines when a government charges expenditures to a budget appropriation or when it credits revenue to its funds for budgeting purposes. Although the City presents financial statements in its Annual Financial Report in accordance with GAAP, the budget is adopted on a modified cash basis. The major difference between the two basis of accounting is as follows:

- For budgetary purposes, revenues are recorded when received. Under GAAP, revenues are recorded when susceptible to accrual.
- For budgetary purposes, interfund loans and repayments are recorded as revenues and expenditures. Under GAAP, the transactions are classified as increases or reductions in the "due to/due from" accounts.
- Capital expenditures are budgeted as an expense in the enterprise funds. Under GAAP these expenditures are reclassified as capital assets.
- Capital Lease proceeds are budgeted as a revenue in the enterprise funds. Under GAAP these revenue sources are accounted for as a liability.
- For external reporting purposes, the General Fund includes revenues, expenditures, and other financing sources and uses, and fund balances of other internally maintained funds: Park & Community Center. The General Fund, however, is budgeted based on the internally maintained General Fund.
- For budgetary purposes, Net Assets is used for the enterprise funds (Net Assets = Assets – Liabilities). Under GAAP, Net position is used (Net Position = Assets + Deferred Outflows – Liabilities – Deferred Inflows)

## Budgeting

The Finance Director is responsible for the preparation and the administration of the annual operating budget based on guidance from the City Administrator and input from the department heads.

The City will use financial forecasts as a tool for planning wherever possible. Projecting key financial factors into the future allows the city to anticipate and plan for change. It is recognized that the complexities of local government finance make financial forecasts an indication of trends and not a specific prediction of the future. City Council and staff will determine the financial forecasts needed to support decision-making.

The city will not use short-term borrowing, internal or external, to balance the budget for any fund.

The city will not sell assets or use one-time accounting principle changes to balance the budget for any fund.

The city will strive to provide ample time and opportunity for public input into its budget setting deliberations each year, including any required public hearings.

Department heads will be responsible for administration of their departmental operating budget. Requests for budget adjustments must be submitted and approved before any program incurs cost overruns for the annual budget period.

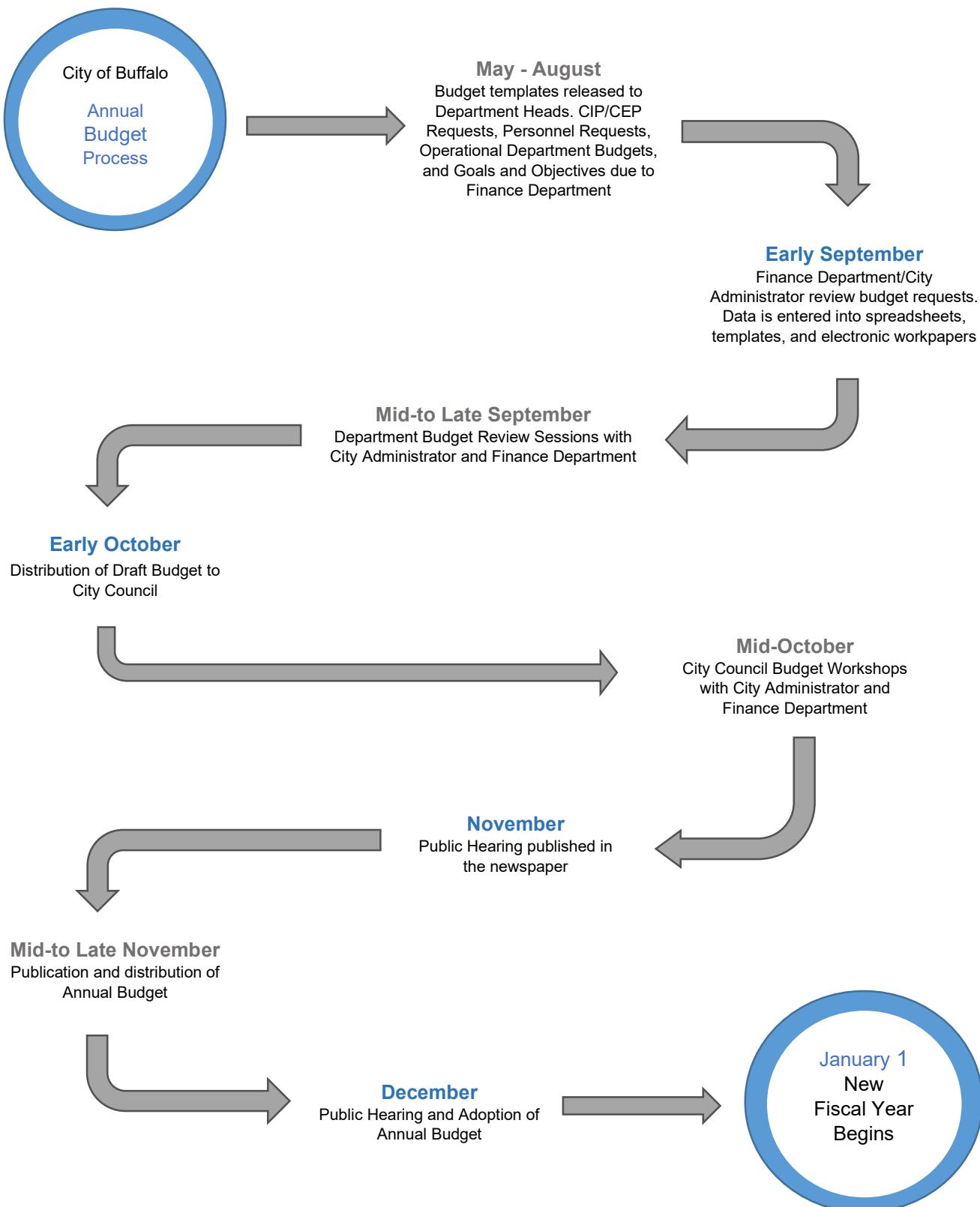
## Budget Amendments

The budget shall be adjusted as needed to recognize significant deviations from original budget expectations. The City Council shall consider budget amendments each December. Budget amendments are intended to recognize changes made by the City Council during the year, to reflect major revenue and expenditure deviations from budgeted amounts, and to consider year-end budget requests. Budget amendments are not intended to create a budget that matches budgeted revenues and expenditures to actual revenues and expenditures.

Administrative budget amendments may be made throughout the year by department heads to adjust line-item budgets within their department if the total departmental budget does not change. These line-item budget changes exclude personal service and capital outlay categories. Administrative budget amendments must be requested and approved by the City Administrator and Finance Director. The Finance Director is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.



# BUDGET PROCESS



## 2023 BUDGET CALENDAR

Event	Dates	Function
<b>Budget templates released to Department Heads</b>	June	Provides information including Council Goals & relevant data for Department Heads to utilize for budget preparation
<b>Budget requests submitted to City Administrator and Finance Department</b>	July	City Administrator to comment and recommend changes
<b>Finance Department compiles Budget</b>	July – September	Finance Department reviews requests and prepares proper format for budget
<b>Adoption and Certification of Preliminary Tax Levies to Wright County</b>	September	Resolution to authorize the necessary tax levies
<b>Draft Budget submitted to City Council</b>	September	Allows elected officials to review the budget in detail
<b>Budget Workshop(s)</b>	November	Allows for discussion, rationale, and changes to budget
<b>Produce and Distribute Budget Document</b>	August – December	Allows for review of preliminary budget prior to adoption
<b>Notice of Public Hearing Published</b>	November	Notifies public of time, date, and location of public hearing
<b>Public Hearing</b>	December	Allows for public discussion and approval of 2022 Budget and Final Tax Levies
<b>Adoption of 2023 Budget &amp; Final Tax Levies</b>	December	Resolution to authorize final tax levies and adopted budget for 2022
<b>Certification of Final Levies to Wright County, Adopted Budget information reported to State of Minnesota</b>	December	Certification of final levy to county auditor and reporting final budget to State of Minnesota

# ANNUAL BUDGET

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## BUDGET OVERVIEW



## Executive Summary

The Finance Department is pleased to present the 2023 budget for the City of Buffalo to the City Council. The 2023 Budget was thoughtfully prepared to continue providing the standard of service Buffalo residents expect in a fiscally responsible manner.

The adopted 2023 Budget includes the operations of the General Fund which is supported by property taxes and the budgets for the Special Revenue Funds, Enterprise Funds, and Internal Service Fund. The City Council has reviewed the budget in the work sessions over the past months. On September 19, 2022, the City Council adopted the preliminary property tax levy. The budget and final property tax levy were up for consideration at the December 5, 2022, City Council meeting and adopted at the December 19, 2022 City Council meeting.

The budget is more than a financial document, as it reflects the City's plans, policies, procedures, and objectives regarding services to be provided 2023 and beyond. The following segments will serve to highlight the focal points to the plans for the 2023 budget.

## Strategic Planning & Priority Goals



In 2021 the City of Buffalo conducted strategic planning through meetings with our Council and representatives of City departments. This important process brings forward meaningful discussions on establishing goals that the City will strive to achieve in the coming years. Several goals were considered, and through the meetings the top eight core strategies rose to the highest priority.

Within this budget document is a complete summary of these core strategies and steps that will be taken to accomplish these goals in the coming years.



### Core Strategies

- Foster a welcoming culture of engaged and active citizens
- Maintain and improve public infrastructure
- Fiscal responsibility
- Safe, secure, and healthy community
- Planned and sustainable growth
- Supportive and balanced business environment
- Collaborative, inclusive and high-functioning team
- Continued evolution in the quality of life for Buffalo

## Utilities Rates Design

The City Council committed to adopt the third year of the utilities rates initiative originally completed in 2020. The Utilities Rates Study includes a four-year rates design. The study guides the City Council to develop and support a rates design structure that matches the infrastructure and operational needs of water, water reclamation and incineration, and electricity.

## Personnel Development

The City of Buffalo has many assets, but none as important as our City Employees.

Employees have opportunities to grow and provide value within an organization that provides outstanding services to the community.

## Inflationary Pressures

It's been widely reported and recognized that high inflation drove substantial price increases in 2022. Those increases are expected to continue into the next year. The 2023 budget reflects higher costs, especially in fuel, equipment, and supplies.

## Street Improvements

The City of Buffalo completed an update to its Pavement Management Plan in 2022. The results showed that while most streets in the City of Buffalo were in above average to good condition and well maintained, long-term, there is a need for increased investment in our maintenance activities. As a result, the 2023 budget includes an increased levy for street improvements. Looking forward, the City of Buffalo will work to continue its investment in street maintenance and will look at additional resources to fully fund its Pavement Management Plan.

## Transparency

The City of Buffalo is dedicated to increasing transparency and engaging with citizens on our community's future. To help improve clarity and provide an easier understanding of where tax dollars are being spent, the 2023 budget eliminates transfers from the General Fund to the Civic Center and Street Improvement funds and creates a dedicated levy for each purpose.

## Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) operates a Distinguished Budget Presentation Award program. To a government unit must receive an award, a government unit must publish a budget document that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The City of Buffalo uses the GFOA template for budget presentation. The City of Buffalo will continue efforts to increase transparency, present a more meaningful and understandable document, and gain recognition by the GFOA of our budget publications.



## Conclusion

Conservation of city financial resources continues to be a very important objective. The budget is the prime tool in making sure limited resources are widely utilized. It is our belief that the 2023 budget allows the City to provide valuable services in a cost effective and efficient manner to our residents. The Council and staff are committed to providing quality of life services and maintaining the City's investment in infrastructure.

We would like to thank the City Council and staff for their contributions to the budget process in developing a budget that maximizes and values every tax dollar the city receives.

Respectfully Submitted,

Laureen Bodin  
City Administrator

Kelly Horn  
Finance Director



# CITY OF BUFFALO, MINNESOTA

## 2023 BUDGET SUMMARY

### REVENUES BY TYPE – ALL BUDGETARY FUNDS

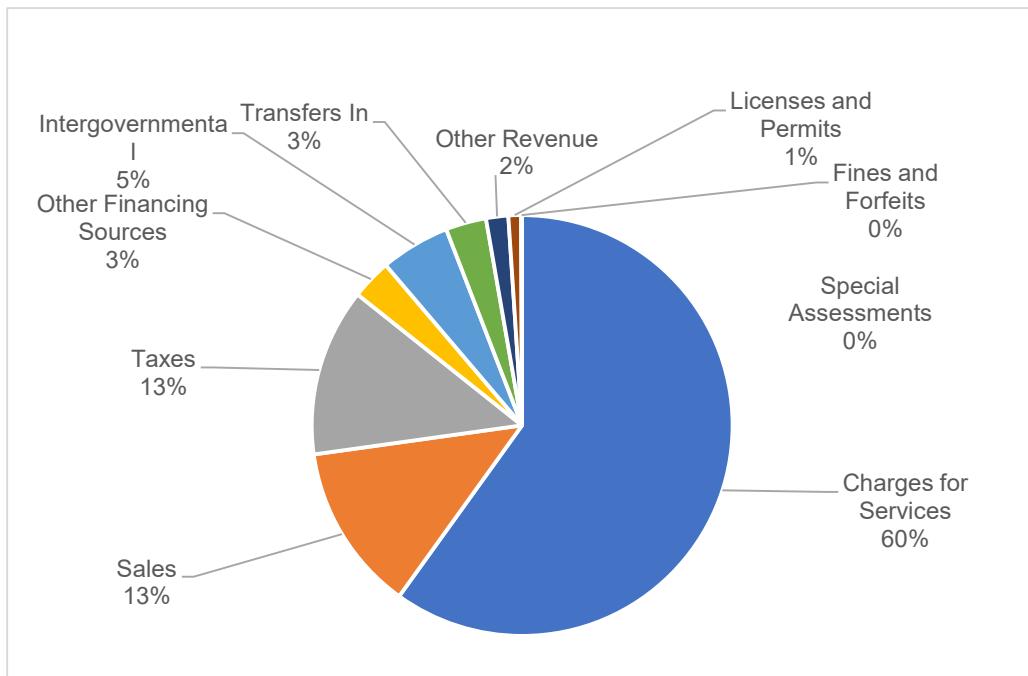
	General Fund	Special Revenue Funds	Enterprise Funds	2023 Adopted Budget	2022 Adopted Budget
Taxes	\$ 6,009,095	\$ 176,672	\$ 500,000	\$ 6,685,767	\$ 6,688,678
Licenses and Permits	519,925	-	-	519,925	506,400
Intergovernmental	1,511,000	344,131	165,000	2,020,131	2,766,477
Charges for Services	1,856,340	1,713,550	29,263,961	32,833,851	31,110,728
Sales	-	-	7,050,514	7,050,514	6,677,000
Fines & Forfeitures	40,000	-	-	40,000	33,000
Special Assessments	5,000	-	-	5,000	5,000
Other Revenue	123,000	139,700	763,800	1,026,500	882,613
Other Financing Sources	105,000	175,000	6,943,500	7,223,500	1,605,000
Transfers In	1,250,000	200,000	-	1,450,000	1,625,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$11,419,360</b>	<b>\$2,749,053</b>	<b>\$44,686,775</b>	<b>\$58,855,188</b>	<b>\$51,899,896</b>

### EXPENDITURES BY OBJECT – ALL BUDGETARY FUNDS

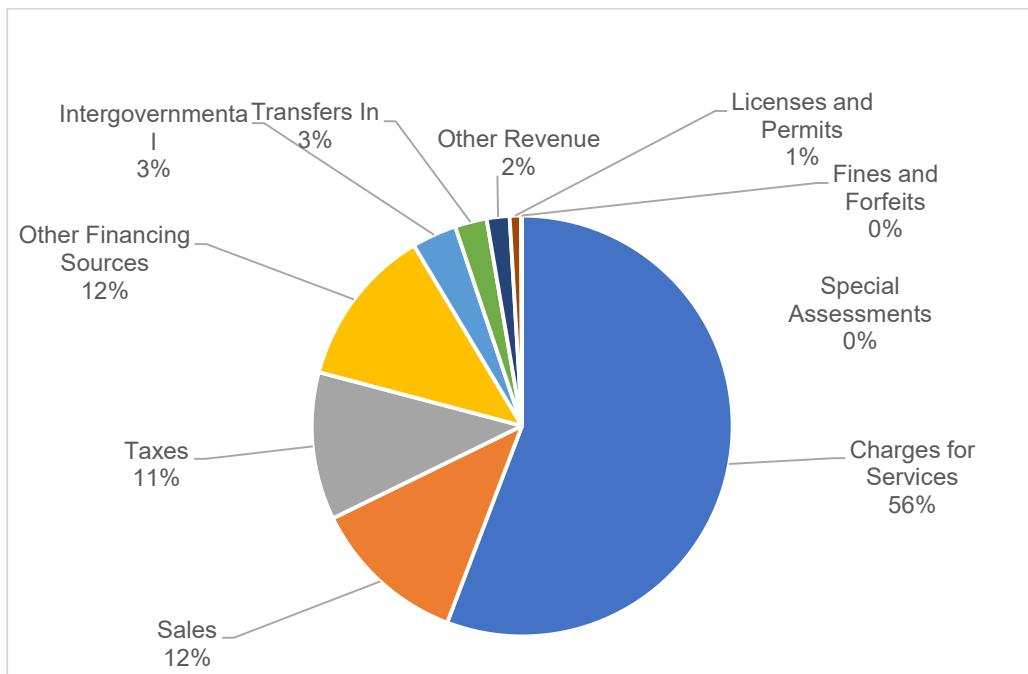
	General Fund	Special Revenue Funds	Enterprise Funds	2023 Adopted Budget	2022 Adopted Budget
Personal Services	\$ 5,688,494	\$ 715,176	\$ 5,120,697	\$11,524,367	\$10,468,396
Supplies	1,110,505	536,550	16,909,964	18,557,019	17,548,253
Other Services & Charges	4,177,491	915,804	6,969,722	12,063,018	11,463,612
Capital Outlay	23,500	531,000	7,819,500	8,374,000	4,446,150
Debt Service	249,369	196,200	1,646,709	2,092,278	2,553,476
Transfers Out	170,000	-	1,450,000	1,620,000	1,946,839
<b>Total Expenses &amp; Other Uses</b>	<b>\$11,419,360</b>	<b>\$2,894,730</b>	<b>\$39,916,592</b>	<b>\$54,230,682</b>	<b>\$48,426,726</b>

## BUDGET SUMMARY REVENUES BY TYPE – ALL BUDGETARY FUNDS

**2022 Budget**

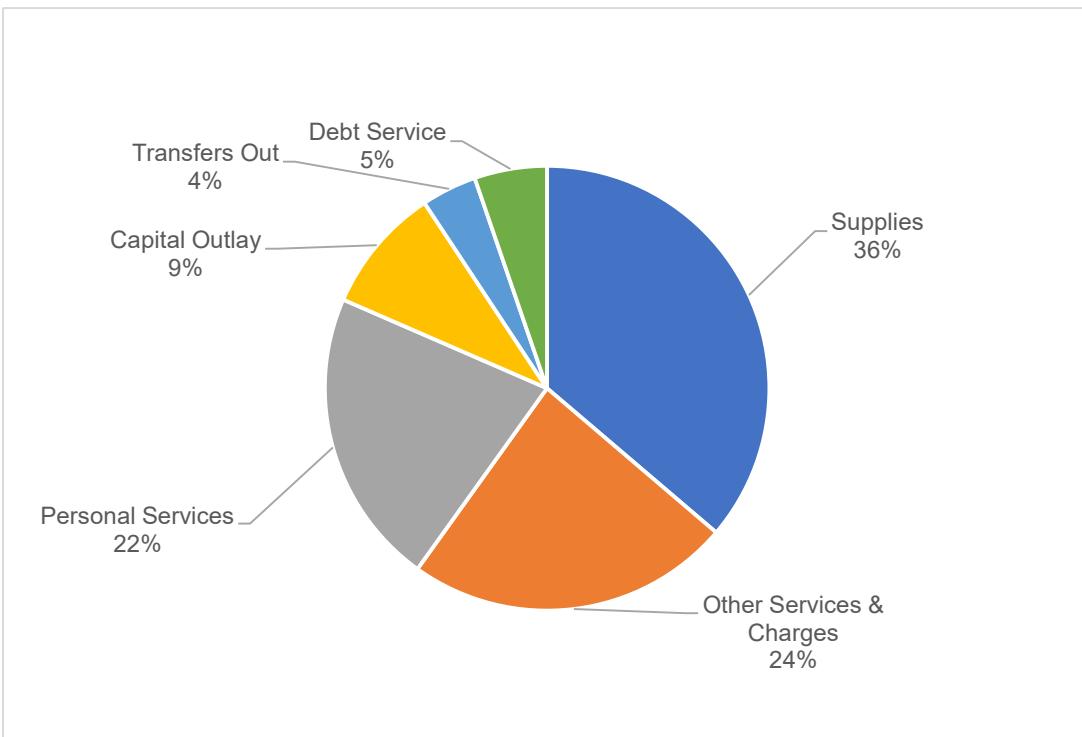


**2023 Budget**

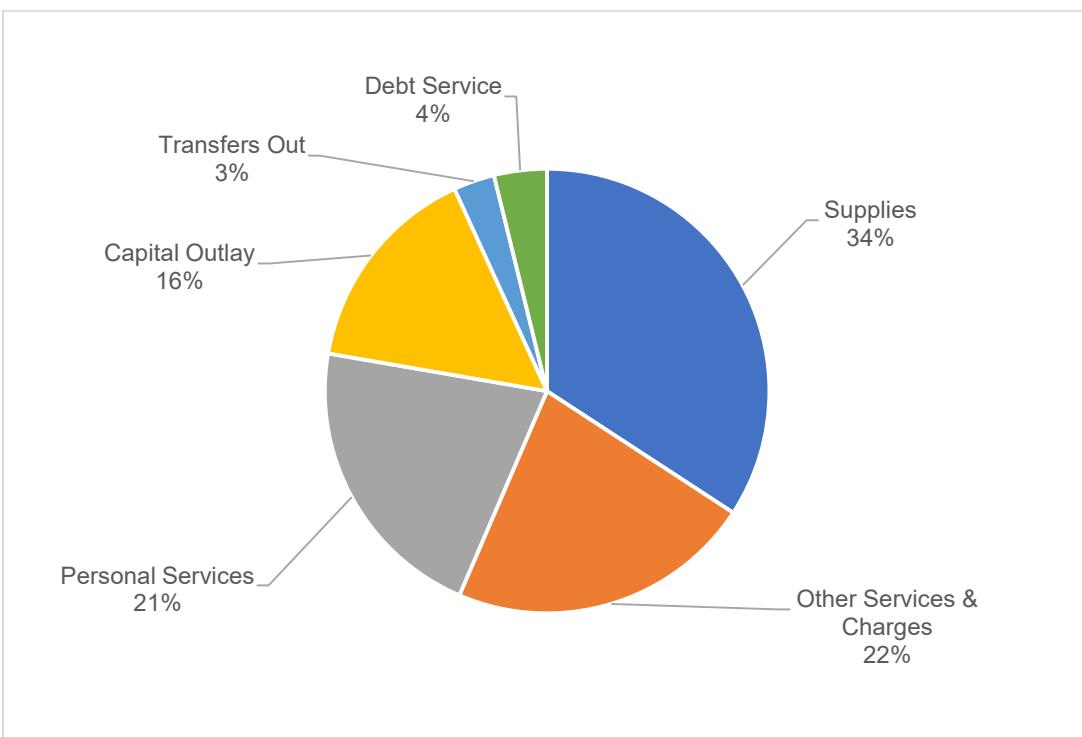


## BUDGET SUMMARY EXPENSES BY OBJECT – ALL BUDGETARY FUNDS

**2022 Budget**



**2023 Budget**

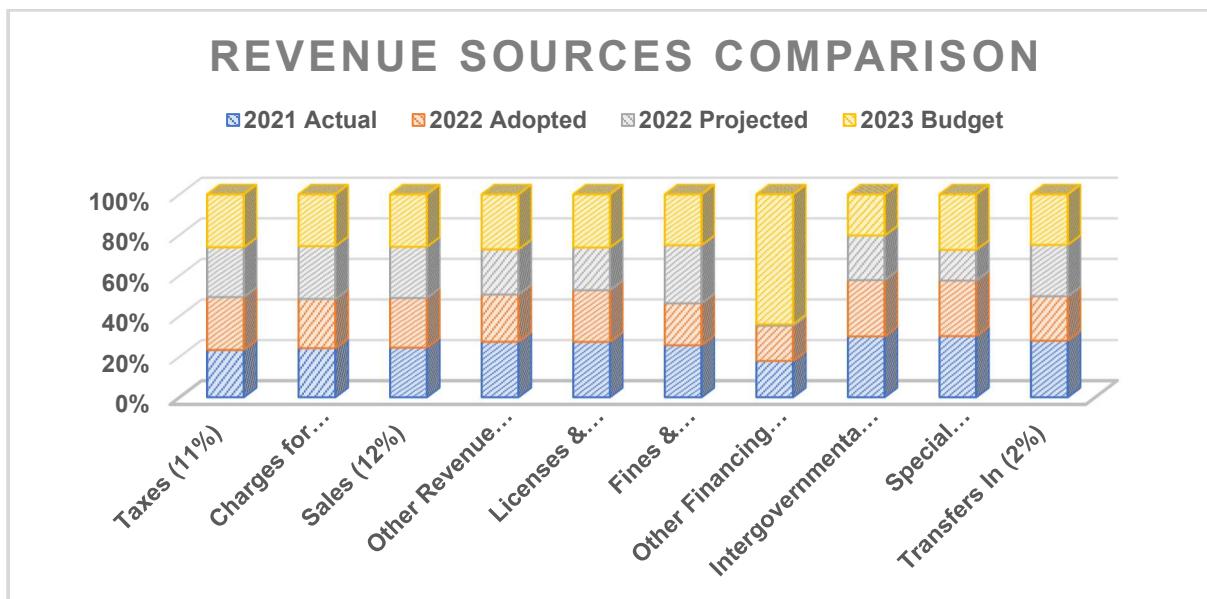
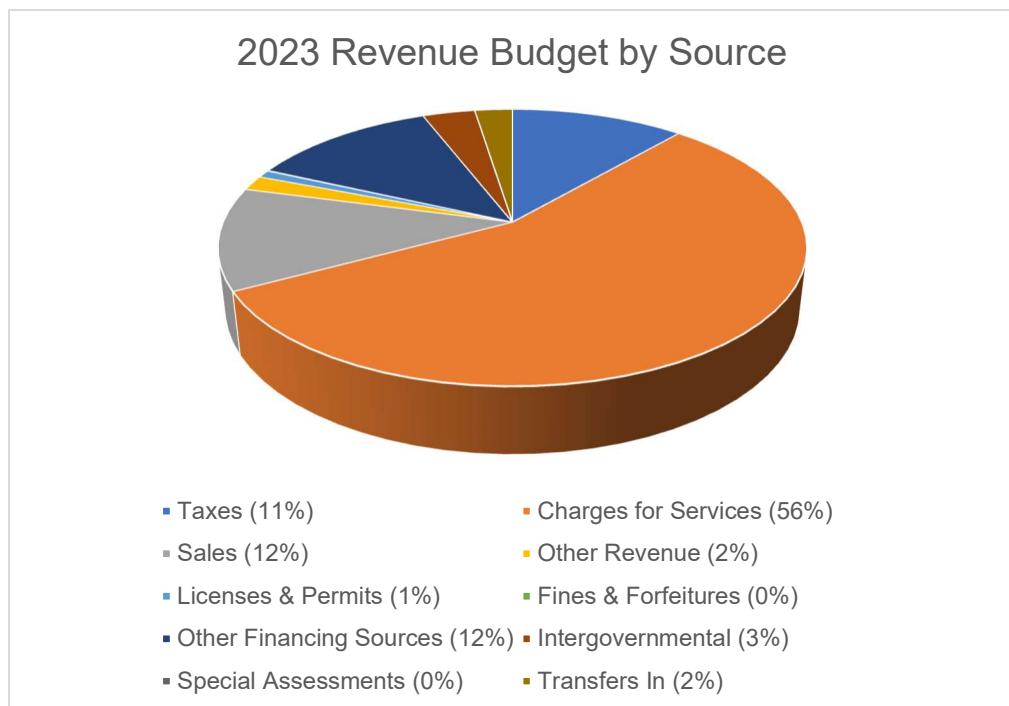


# REVENUE SOURCES, TRENDS AND ASSUMPTIONS

The City of Buffalo maintains several funds for recording fiscal transactions. The city's revenues are estimated and budgeted conservatively based on relevant revenue history, stability or expected volatility, and economic trends. In addition, a master fee schedule is reviewed and adopted annually to ensure rates/charges are appropriate.

The following is a summary of major revenue sources, trends, and assumptions for fiscal year 2023.

## Government-Wide Revenues



## Taxes

The City relies on property taxes to support the basic functions of local government. These functions include general government, public safety, street maintenance, parks and recreation, library, debt service, and tax abatement. The amount is determined based on the availability of other revenue sources and the expenditure level necessary to conduct City business in accordance with Council directives. The 2023 property tax levy is \$10,233,585 of which \$5,633,771 is budgeted in the General Fund, \$3,552,680 to Debt Service funds, \$400,000 to Pavement Management, \$100,000 to the Civic Center, \$76,672 to library operations, \$20,300 to tax abatement payments, and \$450,162 for Lease Purchases. The City also levies a market rate levy for the Housing and Redevelopment Authority (HRA). For 2023, the HRA levy is \$348,911.

## Licenses and Permits

This revenue source is only found in the General Fund and includes business licenses, building-related permits and fees, and other non-business licenses and permits. Building permits make up most of this type of revenue and is volatile depending on new construction and remodeling projects. Building permit revenues have been increasing for the past few years.

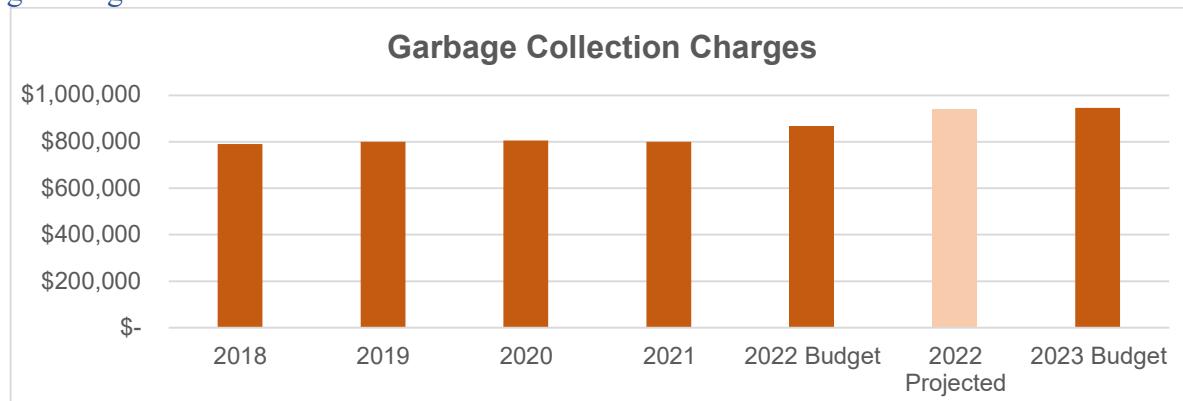
## Intergovernmental

The City receives distributions of various aid and grant funding from other governmental agencies (Federal, State, & County). Budgeted revenues in the General Fund primarily come from the State of Minnesota and include LGA (Local Government Aid), municipal state aid for street maintenance, and aid for police and fire pensions. The Airport Fund also receives aid from the State of Minnesota for maintenance and operation. Both Federal and State Aid for the airport Master Plan is expected in 2023. Budgeted revenues from the State are susceptible to the overall State of Minnesota budget conditions.

## Charges for Services

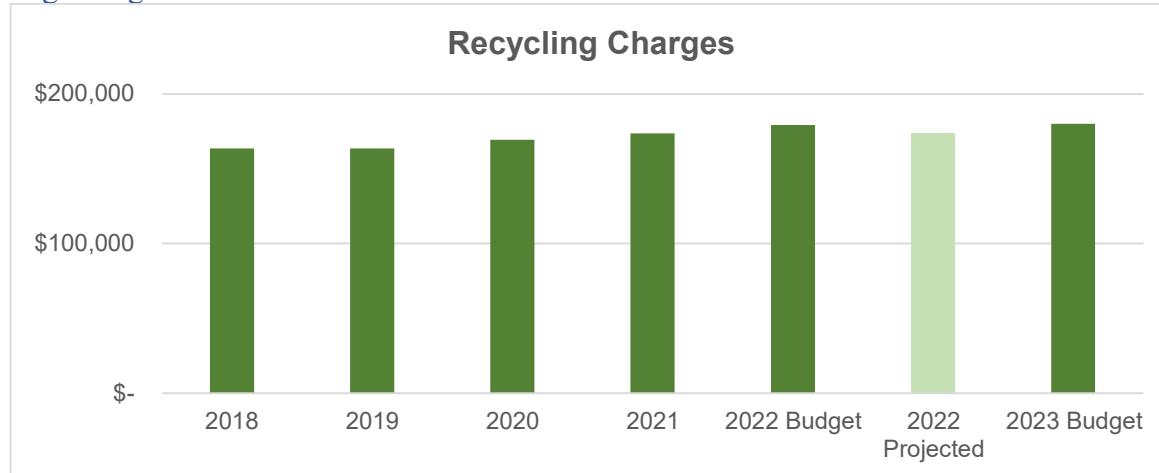
This revenue category comes from a variety of sources. Charges for services in the General Fund include administration charges, project engineering, plat review fees, police services, recreation program fees (boat, park shelter, athletic field rentals), and user fees for garbage, recycling, and storm water. Special Revenue Fund charges for services include fire charges billed out to neighboring townships, airport fuel sales and hangar/lot leases, ice rentals and facility use fees.

### Garbage Charges



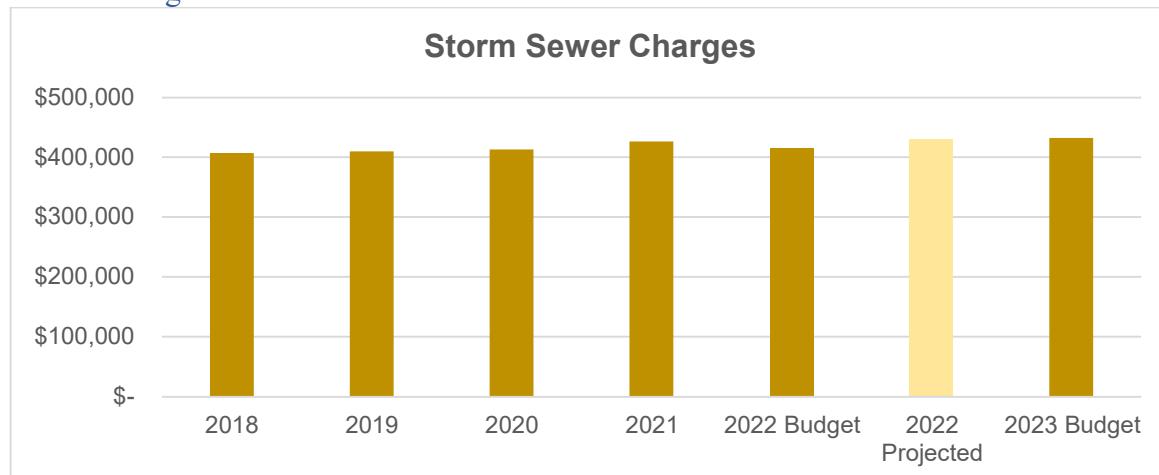
Garbage Collection charges in 2023 are expected to be approximately \$945,000. Revenue fluctuates depending on the number of customers, number of carts and cart size selection. Carts are offered in three sizes with monthly charges ranging from \$7.50 to \$23.00 per month. Rates for garbage collection had remained the same over the last few years. Rates for garbage collection have remained the same over the last few years. 2023 rates are based on contract renewal.

## Recycling Charges



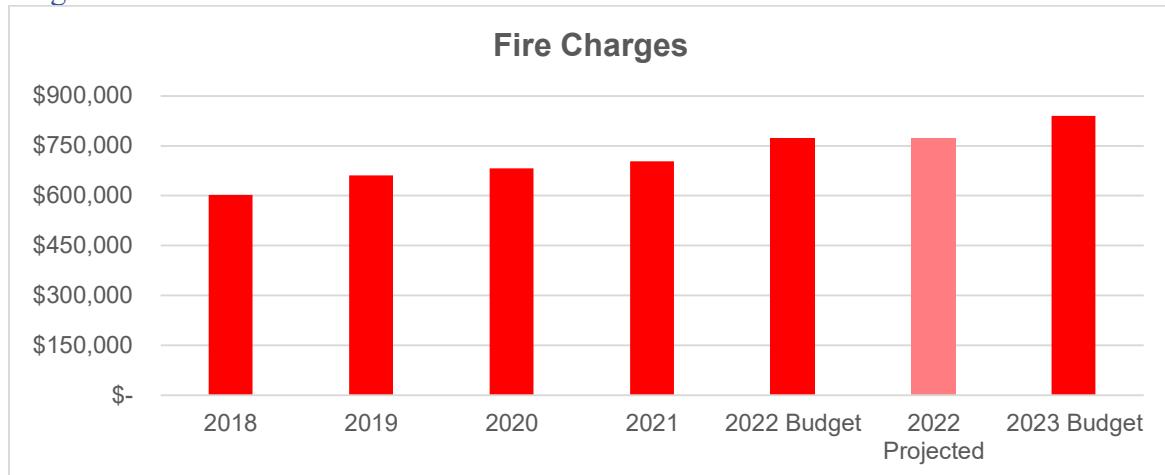
Recycling revenues in 2023 are expected to be approximately \$180,000. To encourage recycling, carts are offered in three sizes with the same monthly charge of \$3.00 per month. Rates are based on contract renewal and were increased to \$3.00 per month in 2023.

## Storm Sewer Charges



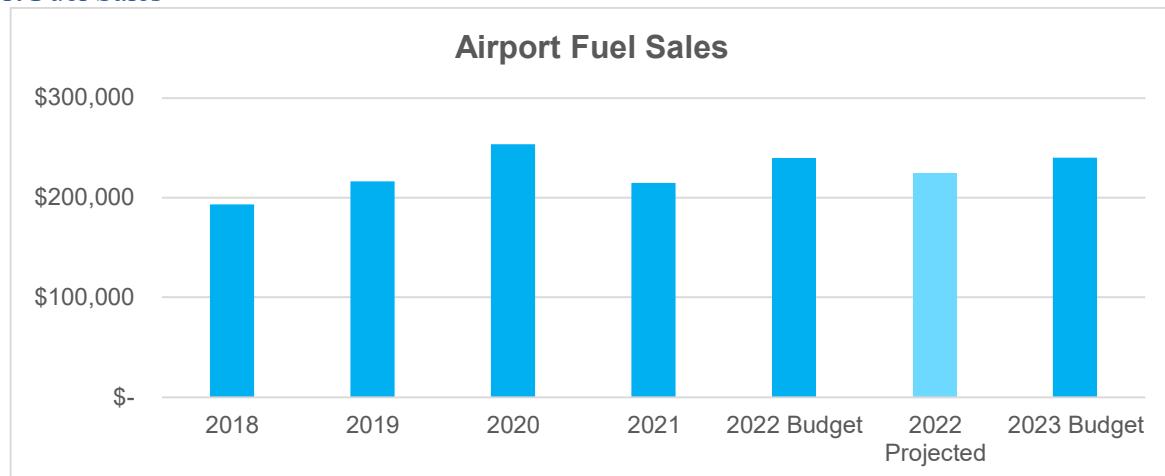
Storm Sewer charges in 2023 are expected to be approximately \$432,090, which is a slight increase from the last few years.

## Fire Charges



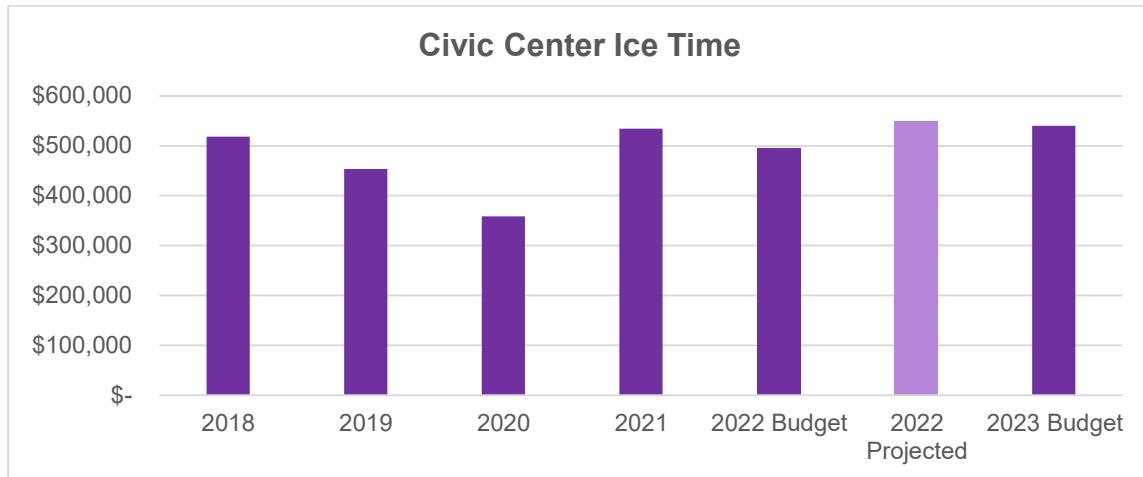
The Buffalo Volunteer Fire Department provides fire protection to the City of Buffalo and five surrounding townships. To cover the operating and capital needs of the department, fire protection services are charged out to these entities based on a 4-year history of market valuation and the number of fire calls. Fire charges have been consistent the last few years. Construction of a new fire station started in 2020 and was completed in 2022. An increase of 8.6% in fire charges is planned for 2023.

## Airport Fuel Sales



Airport Fuel Sales in 2023 are expected to be approximately \$240,000.

## Civic Center Ice Time



Civic Center Ice Time revenue in 2023 is expected to be \$540,350, which is a 9% increase over 2022 Budget. 2020 did not include a full year of ice due to Covid.

## Fines and Forfeitures

Court fines make up this revenue category and consist of fines paid for traffic and criminal offenses occurring within the City of Buffalo. This revenue represents only the City's portion of each fine with the State and County receiving their share of each fine as well. This revenue source is only found in the General Fund.

## Special Assessments

Charges assessed on properties within a specific area which benefit directly from public improvements such as pavements (sidewalks), roads, sewers & streetlights. In general, the City of Buffalo does not assess for street and utility reconstruction projects. Street and utility reconstruction is part of the property tax levy.

## Other Revenue

Other Revenues include reimbursement for services provided by the City, disbursement of cable franchise fees collected by Sherburne Wright County Cable Communication Commission (SWC4), donations for recreation programs and special events, and interest earned on investments.

## Other Financing Sources

This type of revenue consists of capital lease proceeds and any gain on the sale of property or equipment. Interfund Transfers are considered an Other Financing Source but due to the size, is budgeted as its own revenue source.

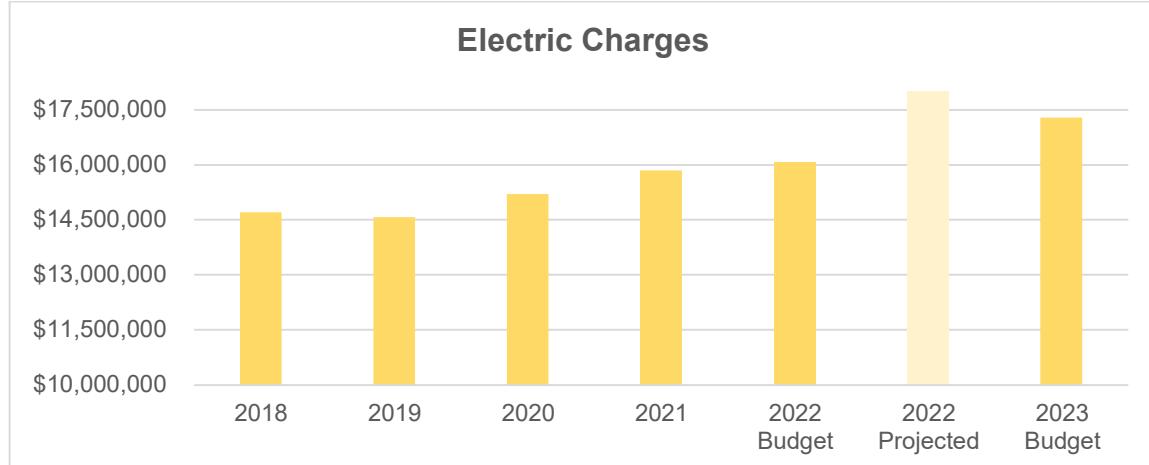
## Transfers In

Transfers In includes revenue from the enterprise funds to cover services provided by the General Fund and Special Revenue Funds. The City's general fund tax levy would be significantly higher without these transfers of excess profits. Budgeted transfers from enterprise funds to the General Fund in 2023 include \$900,000 from Electric, and \$350,000 from Liquor to Parks. A \$100,000 transfer from the Electric Fund and a \$50,000 transfer from Liquor to the Civic Center Fund are also budgeted in 2023.

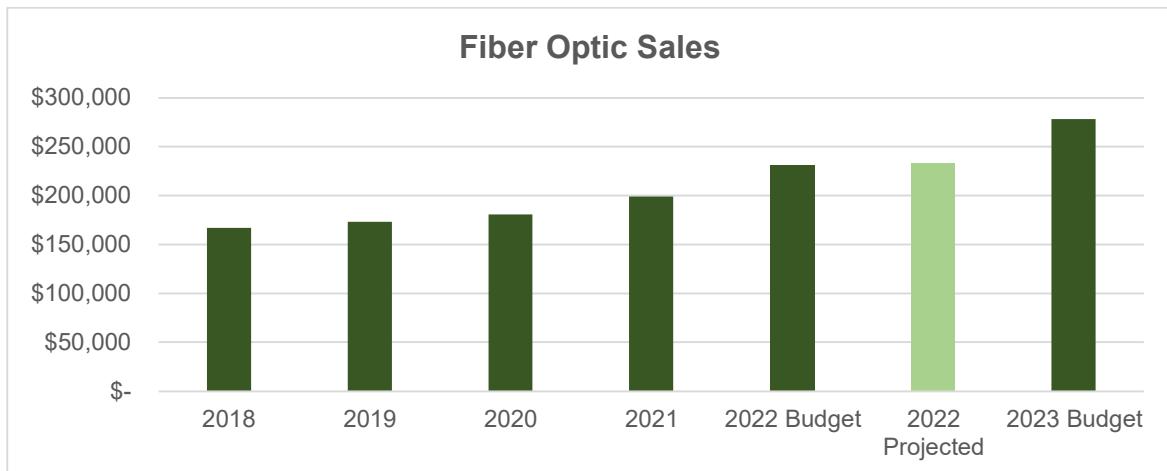
## Proprietary – Enterprise Fund Revenue

### Electric Utility Fund

#### Electric Sales



Electric Sales are expected to be approximately \$17,283,853 in 2023. In recent years, the variable power cost adjustment has become a larger portion of the total cost of electricity, which is passed on to final users. Revenues from electric sales are heavily influenced by weather conditions and consumer demand. When summers are hot and dry, revenue is typically higher with increased air conditioning usage. In contrast, cool and wet summers result in lower revenue. Revenues are also influenced by rate increases, inflation, and population growth. The City tries to be conservative when estimating electric revenue. Estimates are based primarily on historical sales and population growth as weather conditions are so variable.

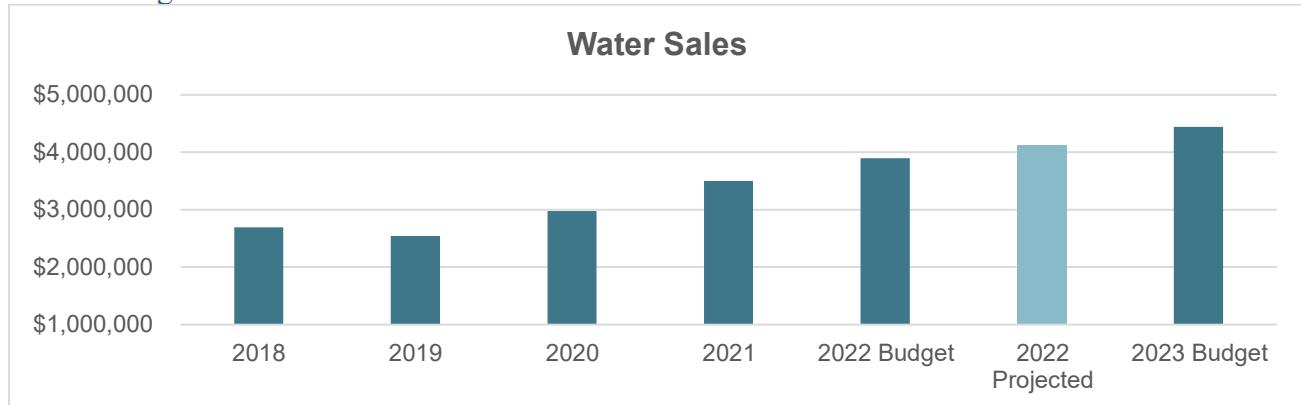


Fiber Optic Sales are expected to be approximately \$278,300 in 2023. Over the last few years, the City has expanded its commercial customer base. Efforts to begin providing fiber to residential customers began in 2019.

## Water and Sewer Utility Funds

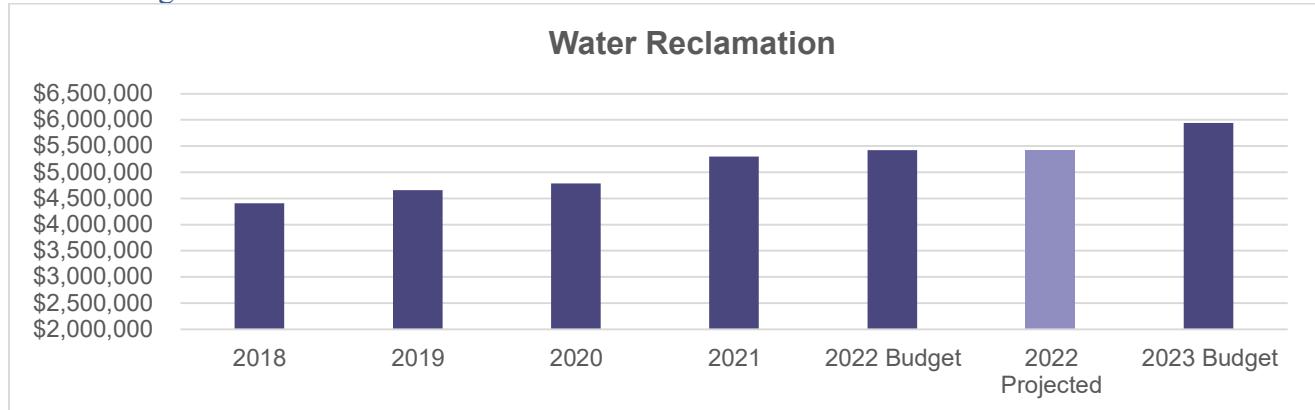
In 2017, a utility rate study was conducted to analyze the overall health of the water & sewer fund. To meet the current operating, debt service, and future capital improvement needs, the study recommended an adjustment to the existing rate structure and rate increases in 2018 to stabilize revenues, followed by moderate annual increases thereafter. Prior to 2018, water and sewer rates had remained largely stagnant for the previous decade, while costs to operate & maintain the infrastructure increased. An update to this rate study was completed in 2020 with recommendations for upcoming years.

### Water Charges



Revenues from water charges are influenced by rate increases, weather conditions and population growth. Since weather conditions are impossible to predict, the projected increase in water revenue is based primarily on historical sales and population growth estimates. The 2023 budget includes Adopted rates according to the 2020 rate study, with an additional residential water tier added to the rate schedule.

### Sewer Charges

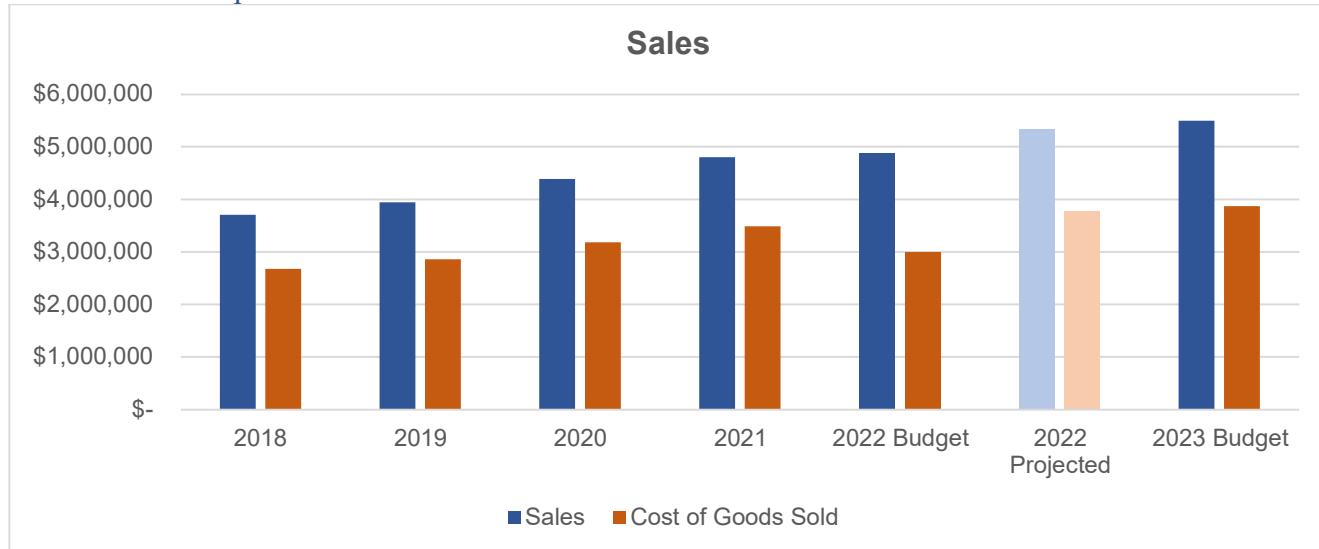


Sewer charge rates are set each year based on water usage in the months of January – March. To ensure that sewer rates cover the actual cost of providing the service, 2023 will include a flat fee increase as well as a scheduled rate increase over 2022 rates.

## Liquor Funds

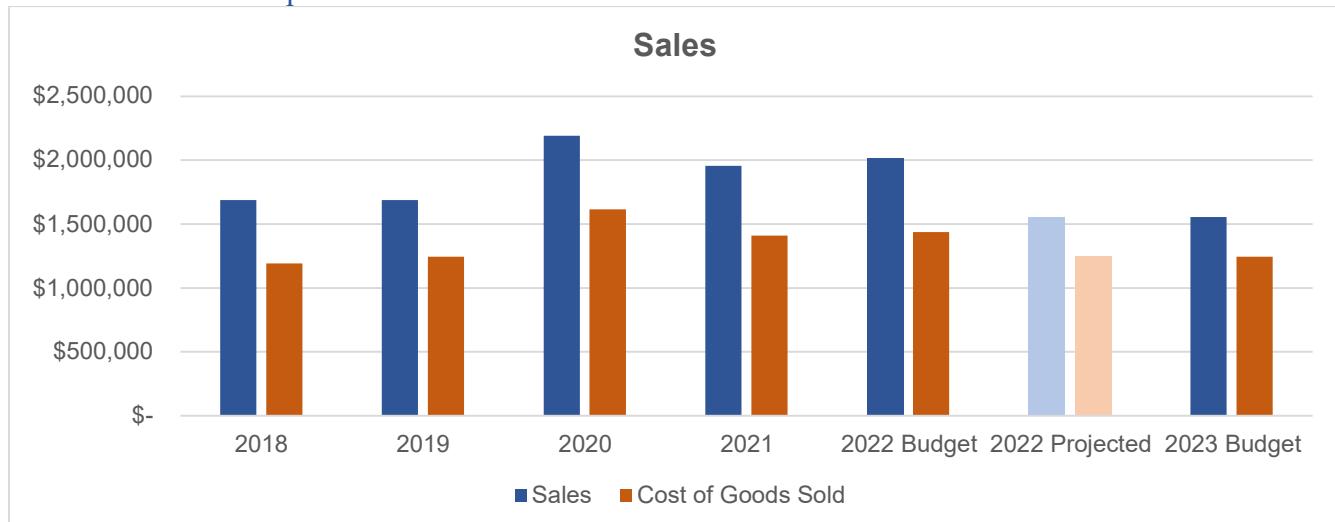
Sales are the main revenue source for the City's two municipal off-sale liquor stores. Sales at the Buffalo Wine & Spirits store are expected to decrease slightly in 2023. Sales at the Downtown Wine & Spirits store are expected to increase slightly due to more traffic in the downtown area. Cost of goods sold could see a small increase. Gross profit has ranged unswervingly around 28-30% over the past few years and that trend is expected to continue in 2023.

### Buffalo Wine & Spirits



Sales are expected to be approximately \$5,494,729 in 2023.

### Downtown Wine & Spirits



Sales are expected to be approximately \$1,245,599 in 2023.

## PROPERTY TAX

### Summary of Adopted Tax Levy and Tax Rate Payable 2023

The 2023 Operating Budget has a total levy for City operations equaling \$10,233,585. The levy is set to be the equivalent of the amount of money needed to balance the budget after all revenues and expenditures are considered. The levy for City operations increased \$302,302 (+5.7%), from 2022. The total tax levy increased by \$812,243 (+8.6%), from 2022. Most of the increase is due to the inclusion of a stand-alone levy for street improvement projects and the Civic Center.

The following table summarizes the 2023 tax levy for the City:

<b>Program or Service</b>	<b>2022 Levy</b>	<b>2023 Levy</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
General Fund	<b>\$5,331,470</b>	<b>\$5,633,771</b>	<b>302,302</b>	<b>5.7%</b>
Street Improvement	-	<b>400,000</b>	<b>400,000</b>	<b>100.0%</b>
Civic Center	-	<b>100,000</b>	<b>100,000</b>	<b>100.0%</b>
Debt Service	<b>3,549,037</b>	<b>3,552,680</b>	<b>3,643</b>	<b>0.1%</b>
Library	<b>76,672</b>	<b>76,672</b>	-	<b>0.0%</b>
Lease Purchase	<b>444,995</b>	<b>450,162</b>	<b>5,167</b>	<b>1.2%</b>
Tax Abatement (EDA)	<b>19,168</b>	<b>20,300</b>	<b>1,132</b>	<b>5.9%</b>
<b>Total</b>	<b>\$9,421,342</b>	<b>\$10,233,585</b>	<b>\$812,243</b>	<b>8.6%</b>

The City of Buffalo also adopts a market rate levy for the Buffalo Housing and Redevelopment Authority (HRA). The following table summarizes the 2023 tax levy for the Buffalo HRA:

<b>Program or Service</b>	<b>2022 Levy</b>	<b>2023 Levy</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
HRA General Fund	<b>\$296,078</b>	<b>\$348,911</b>	<b>\$52,833</b>	<b>17.8%</b>
<b>Total</b>	<b>\$296,078</b>	<b>\$348,911</b>	<b>\$52,833</b>	<b>17.8%</b>

## Tax Distribution

The City of Buffalo is only one of several taxing jurisdictions that share property tax dollars, each making their own financial and policy decisions. Tax levies applicable to City of Buffalo property owners may include:

- **City of Buffalo General Fund and Debt Levies** – Buffalo City Council approves final tax levies.
- **Buffalo Housing & Redevelopment Authority Special Taxing District (HRA)** – HRA Board recommends tax levy to Buffalo City Council. City Council approves final tax levy.
- **Wright County** – County Commissioners approve final tax levy.
- **Lake Improvement District (LID)** – Properties on Pulaski Lake may be subject to an ad valorem tax to be appropriated and expended on projects of special benefit to the district. Budget recommendations from the LID board are passed through the county board for approval and collection.
- **ISD 877 – Buffalo Hanover Montrose School District** – School District property tax levies are limited by state law. The Minnesota Department of Education computes the levy limitation, and the School Board approves the tax levy. Other levies for the School District require voter approval.
- **State General Tax** – applicable mainly to Commercial/Industrial in the City of Buffalo.

The following graphic illustrates the total tax for a residential property as shared by the taxing jurisdictions based on the actual 2022 tax capacity rates. Only 37 percent of the total tax bill was levied for City activities in 2022.

*Note: Wright County portion includes Lake Improvement District.*

2022 Tax Dollar Breakdown



## Tax Capacity and Tax Impact

The city-wide tax capacity represents the taxable property value within the City. It is determined by applying the state-wide property tax formula for each parcel, then adding each parcel's tax capacity. The city-wide tax capacity is then applied to the Adopted levy to determine the local tax rate.

The following table summarizes the local tax rate.

	2022 Actual	2023 Estimated
Net Tax Capacity for Levy	\$17,119,136	\$20,257,112
Tax Levy	\$9,421,342	\$10,233,585
Local Tax Rate	55.03%	50.52%

*Note - Amounts from Wright County Auditor's Office*

The following table summarizes the estimated tax impact on residential homes, based on the 2023 tax levy and budget. Estimates are provided by Wright County and assume no change in property valuation.

Taxable Market Value of Home	2022 Actual	2023 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$150,000	\$695	\$638	\$(57)	(8.2)%
\$200,000	\$995	\$913	\$(82)	(8.2)%
\$250,000	\$1,295	\$2,752	\$(106)	(8.2)%
\$300,000	\$1,595	\$1,464	\$(131)	(8.2)%
\$350,000	\$1,894	\$1,739	\$(155)	(8.2)%
\$400,000	\$2,194	\$2,015	\$(179)	(8.2)%
\$450,000	\$2,476	\$2,273	\$(203)	(8.2)%
\$500,000	\$2,752	\$2,526	\$(226)	(8.2)%

*Note – Amounts are for City taxes only for a Class 1a Residential Homestead Property. The Class rate changes for properties valued over \$500,000.*

The following table summarizes the estimated tax impact on commercial property, based on the 2022 tax levy and budget. Estimates are provided by Wright County and assume no change in property valuation.

Taxable Market Value of Property	2022 Actual	2023 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$500,000	\$5,503	\$5,052	\$(451)	(8.2)%
\$1,000,000	\$11,006	\$10,104	\$(902)	(8.2)%

## STAFFING SUMMARY

### General Fund (Including Park):

Department/Division	FY 2021	FY 2022	FY 2023	Change
<b>City Clerk (includes Election)</b>				
Full- time Employees	1	1	1	-
Part- time Employees	0	0	0	-
<b>City Administration*</b>				
Full- time Employees	9	7	10	▲3
Part- time Employees	1	2	1	▼1
<b>Engineering</b>				
Full- time Employees	1	2	2	-
Part- time Employees	0	0	0	-
<b>Planning &amp; Zoning*</b>				
Full- time Employees	1	1	1	-
Part- time Employees	0	0	0	-
<b>Police</b>				
Full- time Employees	21	21	21	-
Part- time Employees	0	0	1	▲1
<b>Public Works – Maintenance*</b>				
Full- time Employees	8	6	8	▲2
Part- time Employees	1	1	1	-
<b>Community Center</b>				
Full- time Employees	1	1	2	▲1
Part- time Employees	1	1	0	▼1
<b>Park*</b>				
Full- time Employees	3	6	8	▲2
Part- time Employees	29	34	34	-
<b>Total Employee Headcount</b>	<b>77</b>	<b>83</b>	<b>90</b>	<b>▲7</b>

### Special Revenue Funds:

Department/Division	FY 2021	FY 2022	FY 2023	Change
<b>Fire</b>				
Full- time Employees	0	1	1	-
Part- time Employees	33	35	35	-
<b>Library*</b>				
Full- time Employees	0	0	0	-
Part- time Employees	0	0	0	-
<b>Airport*</b>				
Full- time Employees	0	0	.5	▲0.5
Part- time Employees	0	0	0	-
<b>Civic Center*</b>				
Full- time Employees	3	3	2.5	▼0.5
Part- time Employees	15	8	13	▲5
<b>Total Employee Headcount</b>	<b>51</b>	<b>47</b>	<b>52</b>	<b>▲5</b>

\*Note: Employee headcount is based on the assigned department. Employee time is expensed across multiple departments/divisions.

## Enterprise Funds:

Department/Division	FY 2021	FY 2022	FY 2023	Change
<b>Electric*</b>				
Full- time Employees	11	11	11	-
Part- time Employees	0	0	0	-
<b>BWIG*</b>				
Full- time Employees	0	0	0	-
Part- time Employees	0	0	0	-
<b>Fiber</b>				
Full- time Employees	2	2	3	▲1
Part- time Employees	0	0	1	▲1
<b>Water*</b>				
Full- time Employees	6	6	7	▲1
Part- time Employees	0	0	0	-
<b>Wastewater*</b>				
Full- time Employees	6	7	7	-
Part- time Employees	3	1	1	-
<b>Liquor</b>				
Full- time Employees	8	8	7	▼1
Part- time Employees	18	10	12	▲2
<b>Total Employee Headcount</b>	<b>54</b>	<b>45</b>	<b>49</b>	<b>▲4</b>

## Internal Service Fund:

Department/Division	FY 2021	FY 2022	FY 2023	Change
<b>MIS*</b>				
Full-time Employees	1	2	2	-
Part-time Employees	0	0	0	-
<b>Total Employee Headcount</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>-</b>

## City Total:

	FY 2021	FY 2022	FY 2023	Change
Full-time Employees **	86	85	94	▲9
Part-time Employees **	131	92	99	▲7
<b>Total Employee Headcount</b>	<b>217</b>	<b>177</b>	<b>193</b>	<b>▲16</b>

\*Note: Employee headcount is based on the assigned department. Employee time is expensed across multiple departments/divisions.

\*\*Note: Employee count in FY 2021 included golf course employees

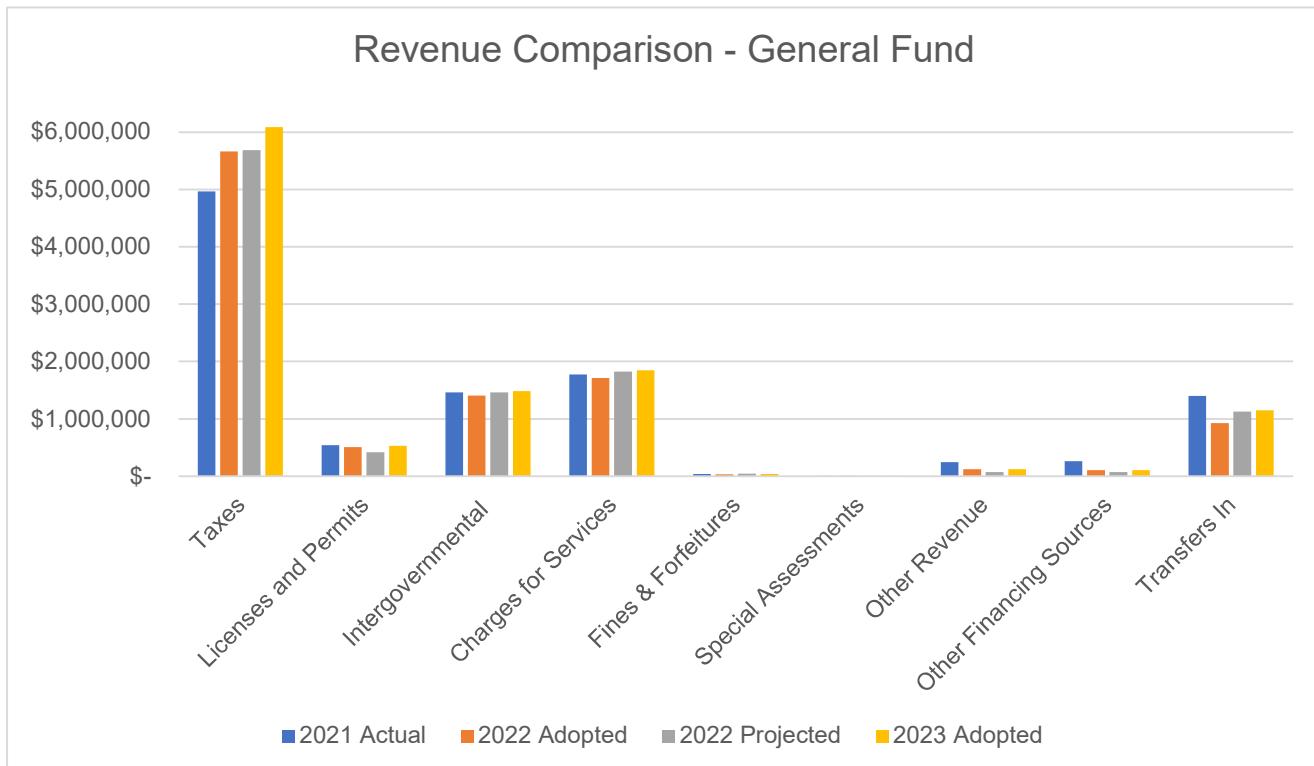
# ANNUAL BUDGET

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## GENERAL FUND

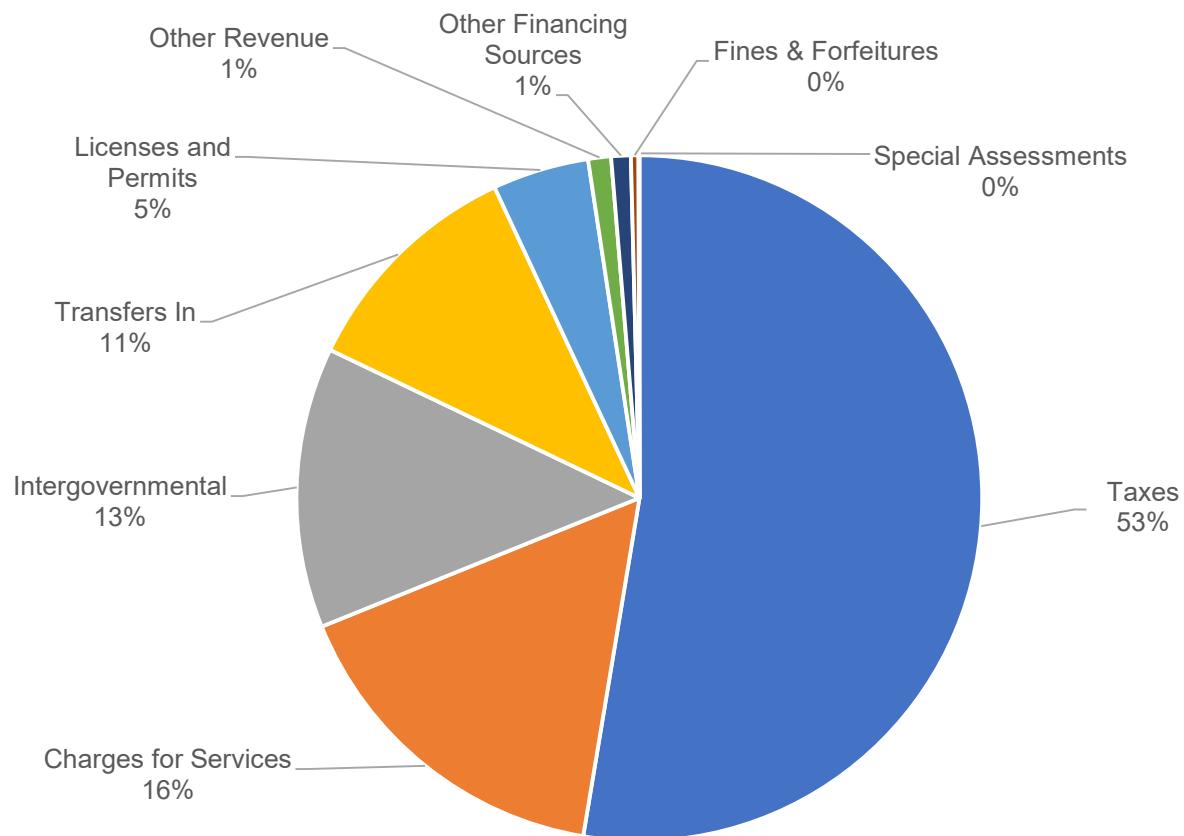
## REVENUE COMPARISON – GENERAL FUND (100)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ 4,966,005	\$ 5,665,645	\$ 5,685,209	\$ 6,009,095
Licenses and Permits	543,102	506,400	418,700	519,925
Intergovernmental	1,459,898	1,407,545	1,460,096	1,511,000
Charges for Services	1,774,081	1,712,575	1,825,449	1,856,340
Fines & Forfeitures	40,882	33,000	45,603	40,000
Special Assessments	5,508	5,000	2,764	5,000
Other Revenue	243,519	121,750	71,900	123,000
Other Financing Sources	261,794	105,000	72,687	105,000
Transfers In	1,400,000	925,000	1,125,000	1,250,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$10,694,789</b>	<b>\$10,481,915</b>	<b>\$10,707,408</b>	<b>\$11,419,360</b>



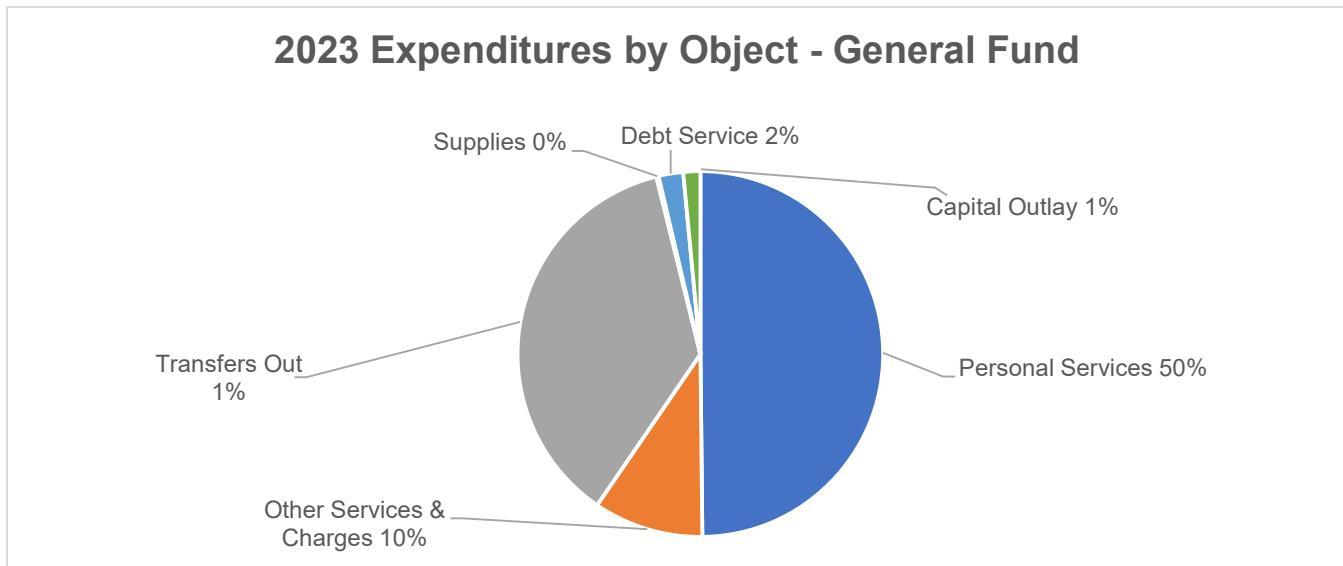
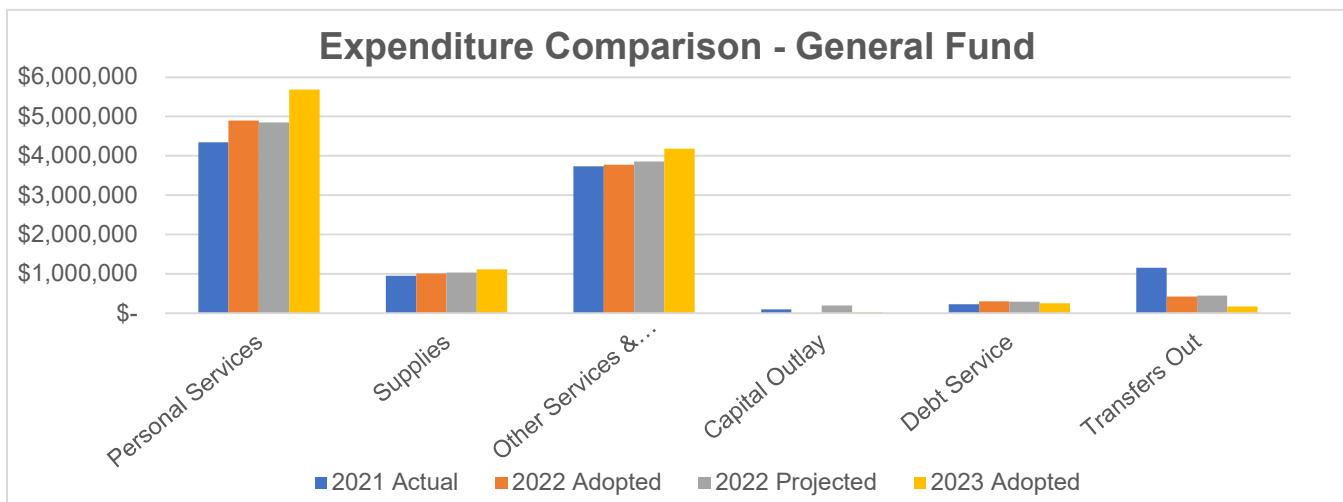
## REVENUE COMPARISON – GENERAL FUND (100)

### 2023 Revenue by Source - General Fund



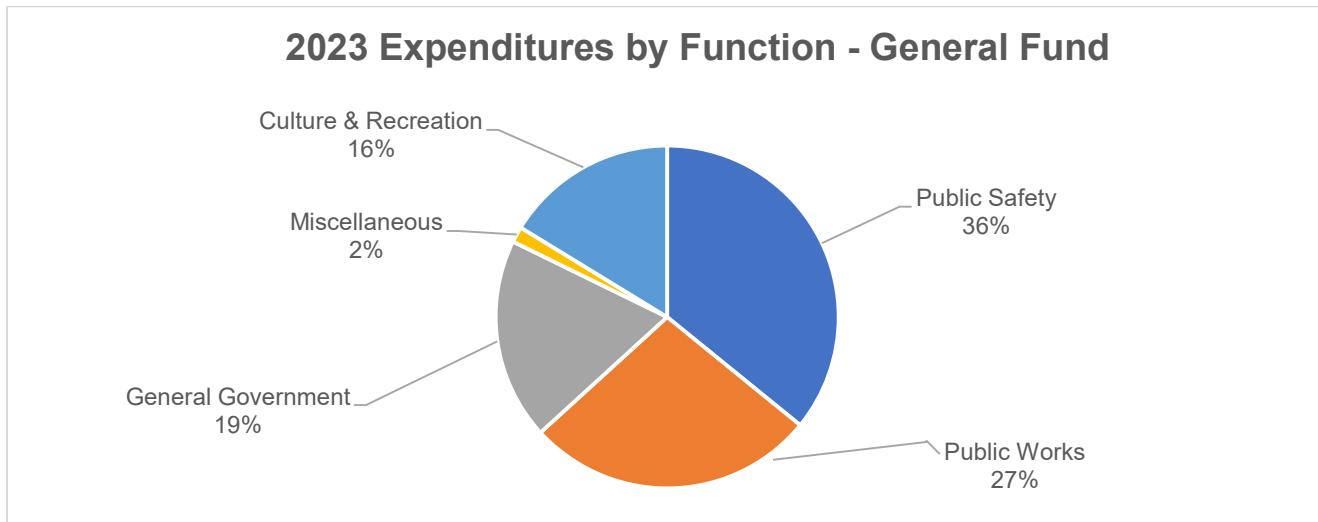
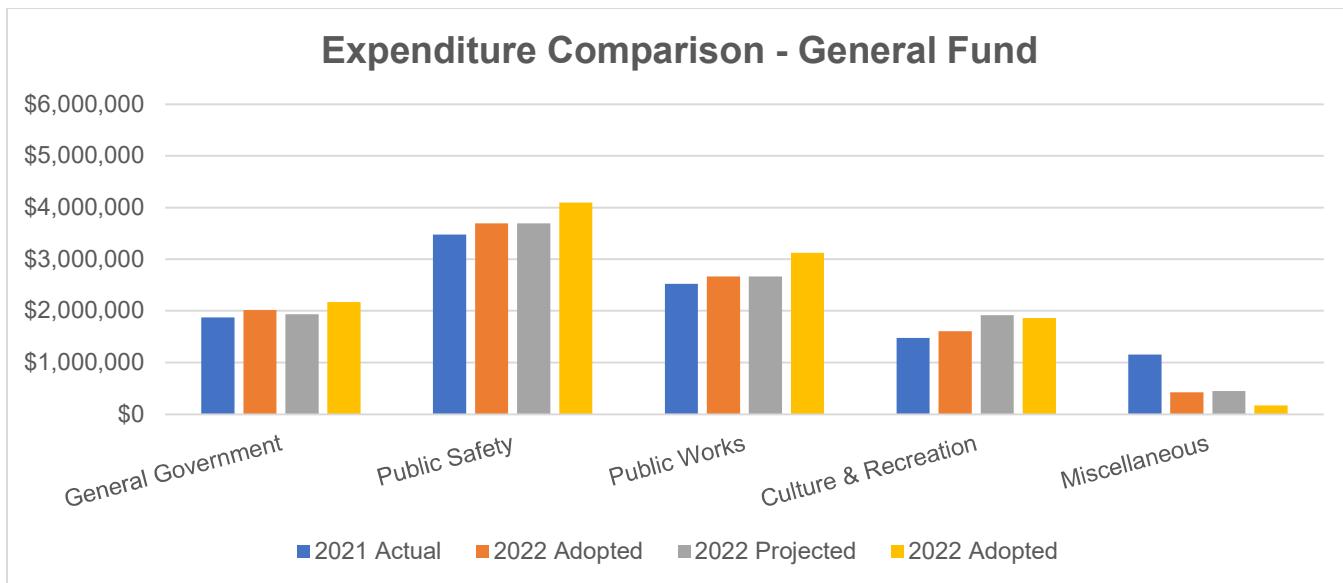
## EXPENDITURE COMPARISON – GENERAL FUND (100) BY OBJECT

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 4,344,412	\$ 4,898,132	\$ 4,848,925	\$ 5,688,494
Supplies	948,373	1,006,788	1,030,897	1,110,505
Other Services & Charges	3,735,076	3,771,432	3,858,192	4,177,492
Capital Outlay	92,126	-	194,399	23,500
Debt Service	228,471	300,612	291,658	249,369
Transfers Out	1,153,395	421,839	449,418	170,000
<b>Total Expenditures &amp; Other Uses</b>	<b>\$10,501,853</b>	<b>\$10,398,803</b>	<b>\$10,673,489</b>	<b>\$11,419,360</b>



## EXPENDITURE COMPARISON – GENERAL FUND (100) BY FUNCTION

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
General Government	\$ 1,870,314	\$ 2,012,297	\$ 1,932,212	\$ 2,171,118
Public Safety	3,476,232	3,693,289	3,696,307	4,095,578
Public Works	2,525,528	2,668,316	2,667,140	3,123,543
Culture & Recreation	1,476,384	1,603,062	1,918,412	1,859,121
Miscellaneous (Incl Transfers)	1,153,395	421,839	449,418	170,000
<b>Total Expenditures &amp; Other Uses</b>	<b>\$10,501,853</b>	<b>\$10,398,803</b>	<b>\$10,673,489</b>	<b>\$11,419,360</b>



**2023 BUDGET SUMMARY – GENERAL FUND  
FUND 100**

**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ 4,966,005	\$ 5,665,645	\$ 5,685,209	\$ 6,009,095
Licenses and Permits	543,102	506,400	418,700	519,925
Intergovernmental	1,459,898	1,407,545	1,460,096	1,511,000
Charges for Services	1,774,081	1,712,575	1,825,449	1,856,340
Fines & Forfeitures	40,882	33,000	45,603	40,000
Special Assessments	5,508	5,000	2,764	5,000
Other Revenue	243,519	121,750	71,900	123,000
Total Revenues	<u>9,032,995</u>	<u>9,451,915</u>	<u>\$9,509,721</u>	<u>10,064,360</u>
<b>Other Sources</b>				
Other Financing Sources	261,794	105,000	72,687	105,000
Transfers In	<u>1,400,000</u>	<u>925,000</u>	<u>1,125,000</u>	<u>1,250,000</u>
<b>Total Revenue &amp; Other Sources</b>	<b>\$10,694,789</b>	<b>\$10,481,915</b>	<b>\$10,707,408</b>	<b>\$11,419,360</b>
<b>Expenditures</b>				
Personal Services	\$ 4,344,412	\$ 4,898,132	\$ 4,848,925	\$ 5,688,494
Supplies	948,373	1,006,788	1,030,897	1,110,505
Other Services & Charges	3,735,076	3,771,432	3,858,192	4,177,492
Capital Outlay	92,126	-	194,399	23,500
Debt Service	228,471	300,612	291,658	249,369
Total Expenditures	<u>9,348,458</u>	<u>9,976,964</u>	<u>10,082,631</u>	<u>11,249,360</u>
<b>Other Uses</b>				
Transfers Out	<u>1,153,395</u>	<u>421,839</u>	<u>449,418</u>	<u>170,000</u>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$10,501,853</b>	<b>\$10,398,803</b>	<b>\$10,673,489</b>	<b>\$11,419,360</b>
<b>Change in Fund Balance</b>	<b>\$ 192,936</b>	<b>\$ 83,112</b>	<b>\$ 33,919</b>	<b>\$ -</b>

# GENERAL FUND REVENUE

## Budget Summary:

Revenues	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Taxes	\$ 4,966,005	\$ 5,665,645	\$ 5,685,209	\$ 6,009,095	6.1%
Licenses & Permits	543,102	506,400	418,700	519,925	2.7%
Intergovernmental	1,459,898	1,407,545	1,460,096	1,511,000	7.4%
Charges for Services	1,774,081	1,712,575	1,825,449	1,856,340	8.4%
Fines & Forfeits	40,882	33,000	45,603	40,000	21.2%
Special Assessments	5,508	5,000	2,764	5,000	0.0%
Other Revenue	243,519	121,750	71,900	123,000	1.0%
Other Financing Sources	261,794	105,000	72,687	105,000	0.0%
Transfers In	1,400,000	925,000	1,125,000	1,250,000	35.1%
<b>Total</b>	<b>\$10,694,790</b>	<b>\$10,481,915</b>	<b>\$10,707,408</b>	<b>\$11,419,360</b>	<b>8.9%</b>

## Budget Detail:

	History		Current		Adopted
	2021 Actual	2022 Adopted	2022 Projected	2023 Budget	
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000 PROPERTY TAX ~ CURRENT	4,154,178	5,331,470	5,350,000	5,633,771	
31010-4510 PROPERTY TAX ~ CURRENT (PARKS)	562,300	-	-	-	
31020-0000 PROPERTY TAX ~ DELINQUENT	16,201	20,000	34,479	22,000	
31025-0000 PROPERTY TAX ~ ABATEMENT	19,789	19,791	20,200	20,300	
31410-0000 LODGING TAX	2,435	2,200	2,530	3,000	
31900-0000 PENALTIES/INTEREST	6,120	5,000	13,000	5,000	
31950-0000 LEASE PURCHASE - LEVY	164,995	287,184	265,000	325,024	
31950-4510 LEASE PURCHASE - LEVY	39,986	-	-	-	
<b>TOTAL TAXES</b>	<b>4,966,005</b>	<b>5,665,645</b>	<b>5,685,209</b>	<b>6,009,095</b>	
32110-0000 LICENSES ~ CLUB LIQUOR	40,946	45,000	45,000	45,000	
32111-0000 LICENSES ~ BEER & WINE	1,000	1,500	1,000	1,000	
32112-0000 LICENSES ~ SUNDAY / ON-SALE	2,321	2,800	2,400	2,800	
32130-0000 LICENSES ~ CIGARETTE	625	550	600	625	
32170-0000 LICENSES ~ AMUSEMENT	60	700	-	-	
32180-0000 LICENSES (OTHER)	4,076	4,250	4,000	4,250	
32210-0000 BUILDING PERMITS	416,684	390,000	315,000	400,000	
32211-0000 BUILDING PERMIT SURCHARGE	23,973	23,100	13,000	22,000	
32222-0000 MECHANICAL PERMIT	35,102	25,000	22,000	27,500	
32230-0000 PLUMBING PERMITS	11,080	10,000	11,500	12,000	
32260-0000 STREET EXCAVATION PERMITS	7,235	3,500	4,200	4,750	
32261-0000 STREET EXCAVATION SURCHARGE	-	-	-	-	
<b>TOTAL LICENSES AND PERMITS</b>	<b>543,102</b>	<b>506,400</b>	<b>418,700</b>	<b>519,925</b>	

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
33100-0000	FEDERAL GRANTS & AID	30,883	-	-	-
33170-0000	FEDERAL GRANT (PD)	14,156	2,300	1,980	5,000
33401-0000	LOCAL GOVERNMENT AID	1,015,599	1,030,245	1,030,245	1,095,000
33402-0000	MARKET VALUE CREDIT	207	-	220	-
33416-0000	STATE AID - POLICE TRAINING	17,516	15,000	17,252	16,000
33418-0000	STATE AID (HIGHWAY)	214,731	215,000	242,624	230,000
33429-0000	STATE AID - PERA	21,474	-	-	-
33440-0000	STATE AID - POLICE	145,332	145,000	167,775	165,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,459,898</b>	<b>1,407,545</b>	<b>1,460,096</b>	<b>1,511,000</b>
34103-0000	ZONING & SUBDIVISION FEES	4,131	-	4,000	3,500
34107-0000	ASSESSMENT SEARCHES	13,100	11,500	9,000	11,500
34109-0000	ELECTION FILING FEES	-	50	35	-
34110-0000	CONDITIONAL USE PERMITS	300	750	-	500
34111-0000	VARIANCE FEES	325	-	150	300
34112-0000	EASEMENT ADMIN FEES	700	-	-	200
34113-0000	GENERAL SERVICE FEES	4,869	4,000	200	4,000
34114-0000	ASSESSORS REVIEW FEE	2,500	1,500	900	2,250
34116-0000	FINANCE CHARGES	(45)	750	200	200
34201-0000	POLICE OTHER REVENUE	4,362	1,500	220	2,500
34208-0000	SCHOOL RESOURCE OFFICER	37,237	40,000	39,569	42,000
34303-0000	SALE OF MATERIAL ~ STREET	3,294	-	-	-
34403-0000	REFUSE COLLECTION	878,703	868,000	940,000	945,000
34404-0000	RECYCLING REVENUES	173,675	179,025	174,000	180,000
34740-0000	PAVILLION REVENUE	23,254	30,000	33,945	35,000
34780-0000	PARK FEES	179	1,500	-	500
34791-4510	PARK SHELTER REVENUE	4,828	4,000	3,750	4,000
34792-4510	ATHLETIC FIELD RENTAL	26,502	15,000	23,870	20,000
34793-4520	COMMUNITY CENTER REVENUE	804	-	4,500	4,000
34794-4510	MEMORIAL PARK BENCH REVENUE	-	-	3,000	-
34910-0000	TRANSPORTATION REVENUE	80	-	200	-
34950-0000	COMMUNICATION TOWER REVENUE	145,456	140,000	151,000	148,000
34951-0000	STORM SEWER REVENUE	426,479	415,000	430,000	432,090
34952-0000	STORM WATER MANAGEMENT FEE	23,347	-	-	13,000
37917-4520	COMMUNITY CENTER RENT	-	-	3,000	3,300
38059-4520	COMMUNITY CENTER DINING SALES	-	-	2,700	4,000
38069-4520	COMMUNITY CENTER CONCESSIONS	-	-	1,085	500
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,774,081</b>	<b>1,712,575</b>	<b>1,825,449</b>	<b>1,856,340</b>
35101-0000	COURT FINES	40,882	33,000	38,000	40,000
35104-0000	ADMINISTRATIVE CITATION	-	-	7,250	-
35200-0000	FORFEITS	-	-	353	-
<b>TOTAL FINES &amp; FOREFEITS</b>		<b>40,882</b>	<b>33,000</b>	<b>45,603</b>	<b>40,000</b>
36101-0000	SPECIAL ASSESSMENTS	5,508	5,000	2,764	5,000
<b>TOTAL SPECIAL ASSESSMENTS</b>		<b>5,508</b>	<b>5,000</b>	<b>2,764</b>	<b>5,000</b>
36210-0000	INTEREST EARNED	5,516	20,000	1,500	20,000
36220-0000	RENTS & ROYALTIES	-	-	1,547	-
36221-0000	UNDISTRIBUTED RECEIPTS	3,655	10,000	2,735	10,000
36222-0000	REFUNDS & REIMBURSEMENTS	78,577	10,000	35,000	10,000
36222-4510	REFUNDS & REIMBURSEMENTS PARKS	36,406	-	-	-
36224-0000	CABLE FRANCHISE INCOME	79,960	40,000	-	40,000
36230-0000	CONTRIBUTIONS/DONATIONS	4,498	-	-	-
36230-4510	CONTRIBUTIONS/DONATIONS - PARK	17,826	18,000	13,415	18,000
36231-0000	DONATIONS - FLORA OF BUFFALO	5,625	7,500	5,520	7,500
36234-4520	DONATIONS - COMMUNITY CENTER	10,841	15,500	7,750	14,000
36234-4520	DONATIONS - TOY SHOP	-	-	4,400	3,000
36240-4510	OTHER REVENUE	137	-	-	-
36245-0000	UTILITY ROUND-UP	478	750	33	500
<b>TOTAL OTHER REVENUE</b>		<b>243,519</b>	<b>121,750</b>	<b>71,900</b>	<b>123,000</b>
<b>TOTAL REVENUE</b>		<b>45</b>	<b>9,032,995</b>	<b>9,451,915</b>	<b>9,509,721</b>
					<b>10,064,360</b>

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
39101-0000	SALE OF PROPERTY & EQUIPMENT	228,349	105,000	2,057	105,000
39102-0000	INSURANCE RECOVERIES	33,445	-	70,630	-
39201-0000	TRANSFERS IN - FROM LIQUOR	500,000	25,000	225,000	350,000
39210-0000	TRANSFER IN - ELECTRIC	900,000	900,000	900,000	900,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,661,794</b>	<b>1,030,000</b>	<b>1,197,687</b>	<b>1,355,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>10,694,789</b>	<b>10,481,915</b>	<b>10,707,408</b>	<b>11,419,360</b>

**Fund:** General - 100

**Function:** General Government

**Department:** Mayor and Council

#### Description of Services:

The legislative body of city government is the City Council. Comprised of four council members and the mayor, the City Council is responsible for enacting ordinances, adopting the yearly budget, and establishing basic policies of the city. They are also responsible for appointing the city administrator, and members of the city advisory commissions. The mayor and council members are elected at large. The mayoral term is for two years, while council members are elected for overlapping four-year terms.

#### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	33,479	34,986	32,893	34,986	
Supplies	-	-	-	-	
Other Service & Charges	16,589	49,977	32,300	50,152	
Capital Outlay	-	-	-	-	
Debt Service	-	-	-	-	
<b>Total</b>	<b>\$63,857</b>	<b>\$85,138</b>	<b>\$69,988</b>	<b>\$92,462</b>	<b>8.6%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>MAYOR &amp; COUNCIL   41110</b>					
41110-1010	WAGES (MAYOR & COUNCIL)	32,500	32,500	32,500	32,500
41110-1220	FICA CONTRIBUTIONS - 6.2%	2,015	2,015	2,015	2,015
41110-1240	MEDICARE CONTRIBUTIONS - 1.45%	471	471	471	471
<b>TOTAL PERSONAL SERVICES</b>		<b>34,986</b>	<b>34,986</b>	<b>34,986</b>	<b>34,986</b>
41110-3610	PROPERTY & LIABILITY INSURANCE	235	350	200	385
41110-4380	TECHNOLOGY EXPENSE - DIRECT	27	-	-	-
41110-4395	MISCELLANEOUS	1,120	3,500	8,000	3,500
41110-4404	CONTINGENCIES	1,187	20,000	500	26,500
41110-4500	ALLOCATION - IT USER CHARGES	26,302	26,302	26,302	27,091
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>28,871</b>	<b>50,152</b>	<b>35,002</b>	<b>57,476</b>
<b>TOTAL MAYOR &amp; COUNCIL</b>		<b>63,857</b>	<b>85,138</b>	<b>69,988</b>	<b>92,462</b>

## Fund: General - 100

### Function: General Government

### Department: City Clerk

#### Description of Services:

The City Clerk is responsible for administering elections, maintaining official records, updating city code, improving records management and data practices, and serving as the data practices compliance officer and responsible authority.

#### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	116,839	124,828	128,017	131,370	
Supplies	1,386	2,575	2,000	2,575	
Other Service & Charges	22,220	22,883	23,018	22,024	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$140,445</b>	<b>\$150,286</b>	<b>\$153,035</b>	<b>\$158,004</b>	<b>5.1%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>CITY CLERK   41400</b>					
41400-1010	WAGES (CITY CLERK)	86,585	91,941	91,941	96,943
41400-1210	PERA CONTRIBUTION - 7.5%	6,494	6,896	6,896	7,271
41400-1220	FICA CONTRIBUTION ~ 6.2%	4,965	5,700	5,700	6,010
41400-1240	MEDICARE CONTRIBUTION - 1.45%	1,161	1,333	1,333	1,406
41400-1310	HEALTH INSURANCE	17,635	18,958	22,147	20,100
<b>TOTAL PERSONAL SERVICES</b>		<b>116,839</b>	<b>124,828</b>	<b>128,017</b>	<b>131,730</b>
41400-2010	OFFICE SUPPLIES	19	500	1,000	500
41400-2070	TRAINING	1,292	2,000	1,000	2,000
41400-2180	UNIFORM & CLOTHING ALLOWANCE	75	75	-	75
<b>TOTAL SUPPLIES</b>		<b>1,386</b>	<b>2,575</b>	<b>2,000</b>	<b>2,575</b>
41400-3020	PROFESSIONAL FEES	133	-	200	-
41400-3610	PROPERTY & LIABILITY INSURANCE	-	750	100	900
41400-4330	DUES & SUBSCRIPTIONS	245	250	300	275
41400-4395	MISCELLANEOUS	459	500	1,000	500
41400-4500	ALLOCATION - IT USER CHARGES	21,383	21,383	21,383	22,024
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>22,220</b>	<b>22,883</b>	<b>23,018</b>	<b>23,699</b>
<b>TOTAL CITY CLERK</b>		<b>140,445</b>	<b>150,286</b>	<b>153,035</b>	<b>158,004</b>

**Fund:** General - 100

**Function:** General Government

**Department:** City Clerk

**Activity:** Elections

### Description of Services:

This activity provides for the registration of voters and conducts all elections according to local ordinances and state law. This includes administration of precincts, filing of local offices, proofing ballots, publishing all required legal notices, coordination of election judge staff, provide residents with important voting information and ensure all elections are fair and accurate.

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	-	26,913	25,947	3,230	
Other Service & Charges	2,332	5,000	1,000	2,400	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$2,332</b>	<b>\$31,913</b>	<b>\$26,947</b>	<b>\$5,630</b>	<b>(82.4)%</b>

## Budget Detail:

	History	Current		Adopted
		2021 Actual	2022 Adopted	
<b>ELECTION   41410</b>				
41410-1010 WAGES (ELECTION)	-	25,000	25,000	3,000
41410-1210 PERA CONTRIBUTION - 7.5%	-	-	430	-
41410-1220 FICA CONTRIBUTION ~ 6.2%	-	1,550	419	186
41410-1240 MEDICARE CONTRIBUTION - 1.45%	-	363	98	44
<b>TOTAL PERSONAL SERVICES</b>	-	<b>26,913</b>	<b>25,947</b>	<b>3,230</b>
41410-4395 MISCELLANEOUS	2,332	5,000	1,000	2,400
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>2,332</b>	<b>5,000</b>	<b>1,000</b>	<b>2,400</b>
<b>TOTAL ELECTION</b>	<b>2,332</b>	<b>31,913</b>	<b>26,947</b>	<b>5,630</b>

## Function: General Government

## Department: Administration

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### Description of Services:

City administration provides the overall direction of the city, as determined by the council and mayor. The City Administrator serves as the chief administrative officer & city treasurer, ensuring that laws, ordinances, and resolutions are implemented and enforced. The administrator is also responsible for managing the operations of all city departments and providing customer service for general city hall activities. This department also encompasses financial administration, assessing and legal activity. The City contracts with Wright County for assessing and Jovanovich, Kadlec & Athmann for legal services.

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	<b>466,186</b>	<b>411,814</b>	<b>485,298</b>	<b>492,158</b>	
Supplies	<b>55,422</b>	<b>48,622</b>	<b>62,033</b>	<b>69,150</b>	
Other Service & Charges	<b>428,197</b>	<b>421,074</b>	<b>406,096</b>	<b>442,747</b>	
Capital Outlay	<b>39,799</b>	-	-	-	-
<b>Total</b>	<b>\$989,604</b>	<b>\$881,510</b>	<b>\$953,427</b>	<b>\$1,004,055</b>	<b>13.9%</b>

## Budget Detail:

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>ADMINISTRATION   41300</b>					
41300-1010	WAGES (ADMINISTRATION)	362,639	271,543	365,000	381,903
41300-1121	EDUCATION ALLOWANCE	900	2,500	-	5,000
41300-1210	PERA CONTRIBUTION - 7.5%	22,921	20,232	27,375	28,643
41300-1220	FICA CONTRIBUTION ~ 6.2%	21,140	16,835	22,630	23,677
41300-1240	MEDICARE CONTRIBUTION - 1.45%	4,951	3,937	5,293	5,538
41300-1310	HEALTH INSURANCE	53,509	96,767	65,000	47,397
41300-1420	UNEMPLOYMENT BENEFITS	125	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>466,186</b>	<b>411,814</b>	<b>485,298</b>	<b>492,158</b>
41300-2010	OFFICE SUPPLIES	13,332	10,000	10,000	20,000
41300-2070	TRAINING	4,017	9,952	20,000	15,000
41300-2120	MOTOR FUELS & VEHICLE EXPENSE	105	750	1,400	1,125
41300-2180	UNIFORM/CLOTHING ALLOWANCE	296	525	50	525
41300-2211	GENERATOR MAINTENANCE/REPAIRS	803	2,395	583	2,500
41300-2291	MAINTENANCE CITY BUILDING	36,870	25,000	30,000	30,000
<b>TOTAL SUPPLIES</b>		<b>55,422</b>	<b>48,622</b>	<b>62,033</b>	<b>69,150</b>
41300-3010	AUDITING/ACCOUNTING	12,400	15,000	15,000	16,030
41300-3020	PROFESSIONAL SERVICES	44,288	25,000	25,000	25,000
41300-3030	ENGINEERING FEES	4,233	-	6,000	-
41300-3040	LEGAL/ATTORNEY FEES	30,293	30,000	20,000	30,000
41300-3045	TAX LEVY REIMB TO TOWNSHIPS	-	3,000	-	-
41300-3050	ASSESSOR	97,532	100,000	101,724	105,000
41300-3055	TRUTH IN TAXATION MAILING	-	1,050	-	1,050
41300-3060	PERSONNEL TESTING	125	250	1,250	250
41300-3210	TELEPHONE & ISP	5,354	4,500	7,300	5,500
41300-3310	MILEAGE	189	750	400	750
41300-3510	LEGAL NOTICES PUBLISHING	2,570	2,000	2,000	2,000
41300-3610	PROPERTY & LIABILITY INSURANCE	17,388	30,000	20,218	36,000
41300-3615	CASUALTY LOSS & DEDUCTIBLE	5,000	5,000	-	5,000
41300-3820	UTILITIES - % CITY CENTER	40,241	40,000	40,000	44,000
41300-3821	SECURITY-CITY CENTER	219	750	1,850	1,000
41300-4050	CONTRACTED CLEANING SERVICE	6,560	10,000	675	12,000
41300-4310	CASH OVER/SHORT	31	-	(4)	-
41300-4330	DUES & SUBSCRIPTIONS	20,351	25,000	25,000	25,000
41300-4370	SAFETY EXPENSE	126	500	1,000	500
41300-4380	TECHNOLOGY EXPENSE - DIRECT	7,677	8,000	10,000	8,500
41300-4395	MISCELLANEOUS	16,731	10,000	14,000	12,000
41300-4396	CREDIT CARD FEES	16,650	10,000	15,000	10,000
41300-4402	ADVERTISING & MARKETING	-	1,000	-	1,000
41300-4450	TAX ABATEMENT REIMBURSEMENT	20,756	19,791	20,200	20,300
41300-4500	ALLOCATION - IT USER CHARGES	79,483	79,483	79,483	81,867
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>428,197</b>	<b>421,074</b>	<b>406,096</b>	<b>442,747</b>
41300-5550	CAPITAL OUTLAY	39,799	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>39,799</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>989,604</b>	<b>881,510</b>	<b>953,427</b>	<b>1,004,055</b>

**Fund: General - 100**

**Function: General Government**

**Department: Engineering**

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**Description of Services:**

The Engineering department encompasses general engineering services & functions related to maintaining mapping and geographic information system (GIS) data. The City contracts with Bolton & Menk to perform general engineering services, including working with the State of Minnesota and Wright County, responding to citizen and staff requests, and general engineering functions. GIS mapping and data maintenance are performed by a city employee.

**Budget Summary:**

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Personal Services	35,332	131,779	105,000	93,908	
Supplies	2,935	2,650	1,600	3,650	
Other Service & Charges	96,387	70,468	106,325	101,916	
<b>Total</b>	<b>\$139,321</b>	<b>\$224,947</b>	<b>\$228,920</b>	<b>\$220,576</b>	<b>(11.9)%</b>

## Budget Detail:

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>ENGINEERING   41520</b>					
41520-1010	WAGES (ENGINEERING)	35,332	131,779	105,000	93,908
41520-1210	PERA CONTRIBUTION - 7.5%	1,901	9,883	7,875	7,043
41520-1220	FICA CONTRIBUTION - 6.20%	2,195	8,170	6,510	5,822
41520-1240	MEDICARE CONTRIBUTION - 1.45%	513	1,911	1,523	1,362
41520-1310	HEALTH INSURANCE	57	86	87	6,875
<b>TOTAL PERSONAL SERVICES</b>		<b>39,999</b>	<b>151,829</b>	<b>120,995</b>	<b>115,010</b>
41520-2010	OFFICE SUPPLIES	1,510	1,000	1,200	1,500
41520-2070	TRAINING	72	500	-	500
41520-2120	MOTOR FUELS & VEHICLE EXPENSE	1,279	1,000	400	1,500
41520-2180	CLOTHING ALLOWANCE	75	150	-	150
<b>TOTAL SUPPLIES</b>		<b>2,935</b>	<b>2,650</b>	<b>1,600</b>	<b>3,650</b>
41520-3020	PROFESSIONAL FEES	-	500	600	500
41510-3030	ENGINEERING FEES	72,815	45,000	55,000	75,000
41520-3031	ENGINEERING FEES - LAKE PULASKI	-	-	20,000	-
41520-3060	PERSONNEL TESTING	30	200	30	200
41520-3210	TELEPHONE & ISP	748	500	2,500	1,000
41520-3310	MILEAGE	16	-	-	-
41520-3610	PROPERTY & LIABILITY INSURANCE	1,220	2,000	1,321	2,400
41520-4330	DUES & SUBSCRIPTIONS	1,392	1,000	8,596	1,000
41520-4380	TECHNOLOGY EXPENSE - DIRECT	1,768	2,000	-	2,000
41520-4395	MISCELLANEOUS	131	1,000	11	1,000
41520-4500	ALLOCATION - IT USER CHARGES	18,268	18,268	18,268	18,816
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>96,387</b>	<b>70,468</b>	<b>106,325</b>	<b>101,916</b>
<b>TOTAL ENGINEERING</b>		<b>139,321</b>	<b>224,947</b>	<b>228,920</b>	<b>220,576</b>

**Fund:** General - 100

**Function:** General Government

**Department:** Transportation

### Description of Services:

The City provides a transportation alternative for weeknight transportation within Buffalo City limits through Buffalo Allied Transit (BAT). This program runs in conjunction with Trailblazer Transit.

### Budget Summary:

Expenditures	2021	2022	2022	2023	%
	Actual	Adopted	Projected	Adopted	Change
Other Service & Charges	3,455	8,150	2,700	2,900	
<b>Total</b>	<b>\$3,455</b>	<b>\$8,150</b>	<b>\$2,700</b>	<b>\$2,900</b>	<b>(64.4)%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>TRANSPORTATION   41350</b>					
41350-3210 TELEPHONE & ISP	393	400	200	400	
41350-3610 PROPERTY & LIABILITY INSURANCE	2	250	-	-	
41350-4395 MISCELLANEOUS	3,060	7,500	2,500	2,500	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>3,455</b>	<b>8,150</b>	<b>2,700</b>	<b>2,900</b>	
<b>TOTAL TRANSPORTATION</b>	<b>3,455</b>	<b>8,150</b>	<b>2,700</b>	<b>2,900</b>	

**Fund:** General - 100

**Function:** General Government

**Department:** Planning, Zoning & Community Development

### Description of Services:

The Community Development and Planning & zoning department is responsible for preparing and implementing the comprehensive plan and coordinating the overall development of the City. This includes developing proposals for public improvements, drafting zoning ordinances and processing applications such as rezoning, variances, plats, and conditional use permits.

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	112,616	188,993	125,000	161,718	
Supplies	159	2,340	1,500	2,340	
Other Service & Charges	83,836	113,868	98,767	99,115	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$196,611</b>	<b>\$305,201</b>	<b>\$252,205</b>	<b>\$312,450</b>	<b>2.4%</b>

## Budget Detail:

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>PLANNING &amp; ZONING   41910</b>					
41910-1010	WAGES (P & Z) FT	90,313	146,978	125,000	161,718
41910-1120	PLANNING COMMISSION PAY	300	800	-	800
41910-1210	PERA CONTRIBUTIONS - 7.5%	6,447	11,022	9,375	12,128
41910-1220	FICA CONTRIBUTION - 6.20%	5,388	9,115	7,750	10,029
41910-1240	MEDICARE CONTRIBUTION - 1.45%	1,262	2,130	1,813	2,344
41910-1310	HEALTH INSURANCE	8,906	18,948	8,000	23,976
<b>TOTAL PERSONAL SERVICES</b>		<b>112,616</b>	<b>188,993</b>	<b>151,938</b>	<b>210,995</b>
41910-2070	TRAINING	87	2,190	1,500	2,190
41910-2180	CLOTHING ALLOWANCE	72	150	-	150
<b>TOTAL SUPPLIES</b>		<b>159</b>	<b>2,340</b>	<b>1,500</b>	<b>2,340</b>
41910-3020	PROFESSIONAL FEES	57,913	70,000	70,000	70,000
41910-3610	PROPERTY & LIABILITY INSURANCE	1,746	20,000	1,899	2,500
41910-4395	MISCELLANEOUS	2,310	2,000	5,000	2,250
41910-4500	ALLOCATION - IT USER CHARGES	21,868	21,868	21,868	24,365
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>83,836</b>	<b>113,868</b>	<b>98,767</b>	<b>99,115</b>
<b>TOTAL PLANNING &amp; ZONING</b>		<b>196,611</b>	<b>305,201</b>	<b>252,205</b>	<b>312,450</b>

**Fund:** General - 100

**Function:** Public Safety

**Department:** Police Protection

### Description of Services:

The City of Buffalo is one of only three cities to operate their own police department in Wright County. The Police Department is responsible for:

- the protection of life and property and an atmosphere of community security through the deterrence of criminal activity by visible patrols
- the enforcement of traffic laws
- the apprehension of criminal offenders
- emergency response services
- the delivery of other community services such as animal control and school liaison.



The Buffalo Police Department is budgeted for 22.5 personnel consisting of 19 Officers, 2.5 Administrative personnel and 1 Community Service Officers.

Buffalo Hanover Montrose School District - ISD 877 contracts with the City of Buffalo to provide a licensed police officer at the high school to service as a liaison between the school and its students.

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	2,219,636	2,381,553	2,304,855	2,659,391	
Supplies	72,773	102,940	112,350	115,000	
Other Service & Charges	472,220	548,104	606,785	623,936	
Capital Outlay	65,707	-	7,000	15,000	
Debt Service	53,662	132,317	128,405	101,343	
<b>Total</b>	<b>\$2,994,711</b>	<b>\$3,164,914</b>	<b>\$3,159,395</b>	<b>\$3,514,670</b>	<b>11.1%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>PUBLIC SAFETY</b>					
<b>POLICE DEPARTMENT</b>					
<b>POLICE - OFFICE   42110</b>					
42110-1010 FT WAGES (PD OFFICE)	123,816	133,900	130,000	145,639	
42110-1210 PERA CONTRIBUTION - (7.5%)	9,286	10,044	9,750	10,924	
42110-1220 FICA CONTRIBUTION - (6.20%)	7,461	8,303	8,060	9,031	
42110-1240 MEDICARE CONTRIBUTION - (1.45%)	1,745	1,943	1,885	2,113	
42110-1310 HEALTH INSURANCE	7,498	9,824	3,000	7,980	
<b>TOTAL PERSONAL SERVICES</b>	<b>149,805</b>	<b>164,014</b>	<b>152,695</b>	<b>175,687</b>	
42100-2070 TRAINING	750	1,690	1,400	1,650	
42110-2180 CLOTHING ALLOWANCE	-	150	-	150	
<b>TOTAL SUPPLIES</b>	<b>750</b>	<b>1,840</b>	<b>1,400</b>	<b>1,800</b>	
<b>TOTAL POLICE - OFFICE</b>	<b>150,555</b>	<b>165,854</b>	<b>154,095</b>	<b>177,487</b>	
<b>POLICE - CSO   42116</b>					
42116-1010 FT WAGES - (CSO)	84,795	86,788	80,000	95,765	
42116-1210 PERA CONTRIBUTION ~ 7.50%	6,360	6,509	6,000	7,182	
42116-1220 FICA CONTRIBUTION ~ 6.20 %	4,878	5,381	4,960	5,937	
42116-1240 MEDICARE CONTRIBUTION ~1.45%	1,141	1,258	1,160	1,389	
42116-1310 HEALTH INSURANCE	16,586	17,751	14,000	18,600	
<b>TOTAL PERSONAL SERVICES</b>	<b>113,760</b>	<b>117,687</b>	<b>106,120</b>	<b>128,873</b>	
42116-2180 CLOTHING ALLOWANCE	-	-	150	150	
<b>TOTAL SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>150</b>	
<b>TOTAL POLICE - CSO</b>	<b>113,760</b>	<b>117,687</b>	<b>106,270</b>	<b>129,023</b>	
<b>POLICE - OFFICERS   42120</b>					
42120-1010 WAGES - (OFFICERS)	1,379,554	1,500,815	1,500,815	1,692,394	
42120-1011 SHIFT DIFFERENTIAL WAGES	2,217	2,200	2,200	2,500	
42120-1020 OVER-TIME WAGES	19,663	28,000	28,000	30,000	
42120-1025 CONTRACT OVER-TIME	3,919	-	3,300	-	
42120-1030 COURT OVER-TIME	1,434	-	5,000	-	
42120-1070 HOLIDAY PREMIUM PAY	8,654	-	8,500	-	
42120-1121 EDUCATION ALLOWANCE	-	2,500	2,500	2,500	
42120-1230 POLICE PENSION -OFFICERS ~ 17.70%	269,088	270,990	273,963	305,306	
42120-1240 MEDICARE CONTRIBUTION ~ 1.45%	18,066	22,200	21,762	25,011	
42120-1310 HEALTH INSURANCE	253,475	273,146	200,000	297,120	
<b>TOTAL PERSONAL SERVICES</b>	<b>1,956,071</b>	<b>2,099,851</b>	<b>2,046,040</b>	<b>2,354,831</b>	
42120-2180 UNIFORM ALLOWANCE	18,380	19,500	21,000	19,500	
42120-2181 BP VESTS	2,288	2,300	3,700	3,300	
<b>TOTAL SUPPLIES</b>	<b>20,668</b>	<b>21,800</b>	<b>24,700</b>	<b>22,800</b>	
42120-3060 PERSONNEL TESTING	-	500	-	250	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>250</b>	
<b>TOTAL POLICE - OFFICERS</b>	<b>1,976,739</b>	<b>2,122,151</b>	<b>2,070,740</b>	<b>2,377,881</b>	

<b>POLICE - TRAINING   42125</b>					
42125-2070	POLICE TRAINING	11,147	10,000	6,500	12,000
42125-2075	POLICE FIREARMS TRAINING	326	300	400	250
<b>TOTAL SUPPLIES</b>		<b>11,473</b>	<b>10,300</b>	<b>6,900</b>	<b>12,250</b>
<b>TOTAL POLICE - TRAINING</b>		<b>11,473</b>	<b>10,300</b>	<b>6,900</b>	<b>12,250</b>
<b>POLICE - GENERAL   42130</b>					
42130-2010	OFFICE SUPPLIES	4,175	3,800	1,500	4,000
42130-2115	COPIER LEASE PAYMENT	1,424	1,200	1,200	1,500
42130-2120	VEHICLE EXPENSE	13,167	14,000	8,000	14,000
42130-2121	MOTOR FUELS	26,079	24,000	35,000	32,000
42130-2150	MATERIALS & SUPPLIES	1,385	1,500	1,500	1,500
42130-2175	AMMUNITION	10,470	6,000	5,000	6,000
42130-2210	EQUIPMENT MAINTENANCE	1,130	2,500	1,500	2,500
42130-2211	GENERATOR MAINT/REPAIRS	806	2,000	500	1,500
42130-2280	BUILDING MAINTENANCE/REPAIRS	30,219	14,000	25,000	15,000
<b>TOTAL SUPPLIES</b>		<b>88,855</b>	<b>69,000</b>	<b>79,200</b>	<b>78,000</b>
42130-3020	PROFESSIONAL SERVICES	1,355	1,100	2,000	2,000
42130-3040	LEGAL/ATTORNEY FEES	67,627	65,000	72,000	73,000
42130-3102	UNION ADMIN FEES	-	2,000	500	1,000
42130-3210	TELEPHONE & ISP	15,756	18,000	15,000	18,000
42130-3230	RADIO UNITS	4,515	4,500	4,000	4,700
42130-3610	PROPERTY & LIABILITY INSURANCE	222,358	200,000	255,000	255,000
42130-3615	CASUALTY LOSS & DEDUCTIBLE	10,640	5,000	2,276	5,000
42130-3820	UTILITIES	38,881	32,000	35,000	38,400
42130-3821	SECURITY	1,126	500	1,500	1,200
42130-4050	CONTRACTED CLEANING SERVICE	7,925	7,000	7,500	7,000
42130-4330	DUES & SUBSCRIPTIONS	824	1,500	1,500	1,500
42130-4357	INVESTIGATION EXPENSE	837	1,000	350	500
42130-4370	SAFETY EXPENSE	451	500	200	500
42130-4373	MEDICAL EXAMINATIONS	-	200	99	200
42130-4380	TECHNOLOGY EXPENSE - DIRECT	9,120	8,200	12,686	9,000
42130-4394	ANIMAL CONTROL	193	1,500	620	1,800
42130-4395	MISCELLANEOUS	4,052	4,000	4,000	4,000
42130-4404	CONTINGENCIES	1,695	1,500	-	1,000
42130-4500	ALLOCATION - IT USER CHARGES	189,404	189,404	189,404	195,086
42130-4920	RESERVE EXPENSE	1,914	2,000	2,000	2,000
42130-4925	DRUG EDUCATION EXPENSE	-	200	-	100
42130-4926	COMMUNITY POLICING	3,694	2,000	1,000	2,500
42130-4927	MULTI-HOUSING EXPENSE	60	500	150	200
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>582,427</b>	<b>547,604</b>	<b>606,785</b>	<b>623,686</b>

		History	Current		Adopted
			2021 Actual	2022 Adopted	
42130-5550	CAPITAL OUTLAY	585	-	7,000	15,000
TOTAL CAPITAL OUTLAY		585	-	7,000	15,000
42130-6034	L.P. PRINCIPAL - 2016 (2ND)	5,592	3,894	-	-
42130-6035	L.P. PRINCIPAL - 2017	9,215	8,667	8,667	-
42130-6036	L.P. PRINCIPAL - 2018	8,409	9,041	9,041	-
42130-6037	L.P. PRINCIPAL - 2019	8,691	11,304	11,304	10,158
42130-6038	L.P. PRINCIPAL - 2019 (2ND)	11,058	10,193	10,193	12,554
42130-6041	L.P. PRINCIPAL - 2020 (2ND)	9,923	43,100	43,100	11,382
42130-6042	L.P. PRINCIPAL - 2021	12,840	38,926	38,926	60,218
42130-6134	L.P. INTEREST - 2016 (2ND)	64	19	-	-
42130-6135	L.P. INTEREST - 2017	176	143	143	-
42130-6136	L.P. INTEREST - 2018	401	633	633	633
42130-6137	L.P. INTEREST - 2019	984	652	652	652
42130-6138	L.P. INTEREST - 2019 (2ND)	899	647	647	647
42130-6141	L.P. INTEREST - 2020 (2ND)	917	2,094	2,094	2,094
42130-6142	L.P. INTEREST - 2021	1,150	3,005	3,005	3,005
TOTAL DEBT SERVICE		70,318	132,318	128,405	101,343
TOTAL POLICE - GENERAL		742,184	748,922	821,390	818,029
TOTAL POLICE DEPARTMENT		2,994,711	3,164,914	3,159,395	3,514,670

**Fund: General - 100**  
**Function: Public Safety**  
**Department: Fire Protection**

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**Description of Services:**

The Buffalo Fire Department responds to fire and emergency medical incidents in the City of Buffalo and other surrounding rural areas. The department is supported by paid on-call volunteer firefighters. The City's share of the cost to provide fire protection is expensed in the General Fund and reported as revenue in the Fire Fund. The Fire department's operating revenues, expenditures and capital outlay are also accounted for in the Fire Fund, which is a special revenue fund.

**Budget Summary:**

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Other Service & Charges	471,989	519,859	528,208	570,000	
<b>Total</b>	<b>\$432,494</b>	<b>\$479,572</b>	<b>\$471,989</b>	<b>\$519,859</b>	<b>9.6%</b>

**Budget Detail:**

	<b>History</b>	<b>Current</b>		<b>Adopted</b>
	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b>FIRE PROTECTION   42140</b>				
42140-3100 FIRE PROTECTION EXPENSE	471,989	519,859	528,208	570,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>471,989</b>	<b>519,859</b>	<b>528,208</b>	<b>570,000</b>
<b>TOTAL FIRE PROTECTION</b>	<b>471,989</b>	<b>519,859</b>	<b>528,208</b>	<b>570,000</b>

## Fund: General - 100

## Function: Public Safety

## Department: Building Inspection

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### Description of Services:

This department inspects all new and remodeled construction within the city by a state certified building inspector. The City of Buffalo contracts with Metro West Inspections for building inspection services.

### Budget Summary:

Expenditures	2021	2022	2022	2023	%
	Actual	Adopted	Projected	Adopted	Change
Personal Services	-	101,480	51,818	126,904	
Other Service & Charges	334,689	223,672	193,172	248,947	
<b>Total</b>	<b>\$334,689</b>	<b>\$325,152</b>	<b>\$244,990</b>	<b>\$375,041</b>	<b>15.3%</b>

### Budget Detail:

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>BUILDING INSPECTION   42400</b>					
42400-1010	WAGES (BUILDING ) FT	-	88,128	45,000	95,523
42400-1210	PERA CONTRIBUTIONS - 7.5%	-	6,610	3,375	7,164
42400-1220	FICA CONTRIBUTION - 6.20%	-	5,464	2,790	5,922
42400-1240	MEDICARE CONTRIBUTION - 1.45%	-	1,278	653	1,385
42400-1310	HEALTH INSURANCE	-	-	-	16,100
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>101,480</b>	<b>51,818</b>	<b>126,094</b>
42400-4341	BUILDING PERMIT SURCHARGE	21,817	19,500	14,000	19,500
42400-4342	BUILDING INSPECTION SERVICES	303,700	195,000	170,000	220,000
42400-4500	ALLOCATION - IT USER CHARGES	9,172	9,172	9,172	9,447
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>334,689</b>	<b>223,672</b>	<b>193,172</b>	<b>248,947</b>
<b>TOTAL BUILDING INSPECTION</b>		<b>334,689</b>	<b>325,152</b>	<b>244,990</b>	<b>375,041</b>

**Fund: General - 100**  
**Function: Public Safety**  
**Department: Emergency Management**

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**Description of Services:**

This department maintains a state of emergency preparedness in case of natural disaster, unusual occurrences, or all-out war. Its primary purpose is to coordinate other city departments or governmental units in the safeguarding of life and property during and following such emergencies. While Wright County handles most of the emergency preparedness planning for the area, the City's emergency management budget is for the operation and maintenance of its emergency sirens.

The City of Buffalo Fire Chief is responsible for ongoing maintenance, operational and future capital outlay needs. There are seven emergency sirens located within the City. Three are owned and operated by the City. The other four are owned and operated by Xcel Energy.

**Budget Summary:**

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>	<b>Change</b>
Other Service & Charges	2,809	2,850	3,038	2,850	
Capital Outlay	-	-	-	-	
Debt Service	1,872	5,666	5,666	88,058	
<b>Total</b>	<b>4,681</b>	<b>\$8,516</b>	<b>\$48,70</b>	<b>\$10,09</b>	<b>28.1%</b>

**Budget Detail:**

		<b>History</b>	<b>Current</b>		<b>Adopted</b>
		<b>2021</b> <b>Actual</b>	<b>2022</b> <b>Adopted</b>	<b>2022</b> <b>Projected</b>	<b>2023</b> <b>Budget</b>
<b>CIVIL DEFENSE   42500</b>					
42500-3610	PROPERTY & LIABILITY INSURANCE	369	350	393	350
42500-4395	MISCELLANEOUS	2,440	2,500	2,645	2,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>2,809</b>	<b>2,850</b>	<b>3,038</b>	<b>2,850</b>
42500-6042	L.P. PRINCIPAL - 2021	1,735	5,260	5,260	7,461
42500-6142	L.P. INTEREST - 2021	137	406	406	597
<b>TOTAL DEBT SERVICE</b>		<b>1,872</b>	<b>5,666</b>	<b>5,666</b>	<b>8,058</b>
<b>TOTAL CIVIL DEFENSE</b>		<b>4,681</b>	<b>8,516</b>	<b>8,704</b>	<b>10,908</b>

**Description of Services:**

The street department maintains approximately 72 miles of streets and roadways within the city. Tasks include street surfacing and repairs, street cleaning, snow and ice removal, storm sewers and traffic regulating device installation and maintenance. Staffing for Storm Sewer, Trail Maintenance, Compost and Snow Removal are provided by the Street Department but accounted for in separate divisions.

**Budget Summary:**

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Personal Services	409,121	459,496	460,600	721,992	
Supplies	200,643	170,000	150,000	180,000	
Other Service & Charges	5,400	2,500	9,008	2,500	
Capital Outlay	-	-	30,344	-	
Debt Service	-	-	-	-	
<b>Total</b>	<b>\$615,164</b>	<b>\$631,996</b>	<b>\$649,952</b>	<b>\$904,492</b>	<b>43.1%</b>

**Budget Detail:**

		<b>History</b>	<b>Current</b>		<b>Adopted</b>		
		<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>			
<b>PUBLIC WORKS</b>							
<b>STREETS MAINTENANCE   43120</b>							
43120-1010	WAGES (STREET MAINTENANCE)	357,626	399,041	400,000	539,646		
43120-1210	PERA CONTRIBUTION ~ 7.5%	26,211	29,928	30,000	40,473		
43120-1220	FICA CONTRIBUTIONS ~ 6.2%	20,491	24,741	24,800	33,458		
43120-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	4,792	5,786	5,800	7,825		
43120-1310	HEALTH INSURANCE	-	-	-	100,590		
<b>TOTAL PERSONAL SERVICES</b>		<b>409,121</b>	<b>459,496</b>	<b>460,600</b>	<b>721,992</b>		
43120-2285	MAINTENANCE STREETS	200,643	170,000	150,000	180,000		
<b>TOTAL SUPPLIES</b>		<b>200,643</b>	<b>170,000</b>	<b>150,000</b>	<b>180,000</b>		
43120-3030	ENGINEERING FEES	5,390	2,500	9,000	2,500		
43120-4395	MISCELLANEOUS	10	-	8	-		
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>5,400</b>	<b>2,500</b>	<b>9,008</b>	<b>2,500</b>		
43120-5550	CAPITAL OUTLAY	-	-	30,344	-		
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>30,344</b>	<b>-</b>		
<b>TOTAL STREET MAINTENANCE</b>		<b>615,164</b>	<b>631,996</b>	<b>649,952</b>	<b>904,492</b>		

**Description of Services:**

The storm sewer budget is for maintaining the stormwater collection system. Storm sewers collect rainwater runoff from streets and other impervious surfaces and drain them into lakes or other natural wetlands. Larger projects relating to storm sewer are accounted for in a capital project fund.

**Budget Summary:**

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	11,108	30,308	11,515	37,745	
Supplies	37,125	60,000	40,000	50,000	
Other Service & Charges	11,251	13,594	13,160	13,754	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$59,484</b>	<b>\$103,902</b>	<b>\$64,675</b>	<b>\$101,499</b>	<b>(2.3)%</b>

**Budget Detail:**

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>STORM SEWER MAINTENANCE   43122</b>					
43122-1010	WAGES (STORM SEWER)	9,738	26,321	10,000	29,445
43122-1210	PERA CONTRIBUTION ~ 7.5%	680	1,974	750	2,208
43122-1220	FICA CONTRIBUTIONS ~ 6.2%	559	1,632	620	1,826
43122-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	131	381	145	426
43120-1310	HEALTH INSURANCE	-	-	-	3,840
<b>TOTAL PERSONAL SERVICES</b>		<b>11,108</b>	<b>30,308</b>	<b>11,515</b>	<b>37,745</b>
43122-2280	MAINTENANCE & REPAIRS	37,125	60,000	40,000	50,000
<b>TOTAL SUPPLIES</b>		<b>37,125</b>	<b>60,000</b>	<b>40,000</b>	<b>50,000</b>
43122-3020	PROFESSIONAL FEES	1,034	-	300	-
43122-3030	ENGINEERING FEES	8,049	10,000	11,000	10,000
43122-3820	UTILITIES	1,019	1,600	1,000	1,760
43122-4330	DUES & SUBSCRIPTIONS	780	800	150	800
43122-4388	UTILITY BILL DISCOUNT	194	194	200	194
43122-4395	MISCELLANEOUS	-	750	500	750
43122-4398	BAD DEBT EXPENSE	176	250	10	250
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>11,251</b>	<b>13,594</b>	<b>13,160</b>	<b>13,754</b>
<b>TOTAL STORM SEWER MAINTENANCE</b>		<b>59,484</b>	<b>103,902</b>	<b>64,675</b>	<b>101,499</b>

**Description of Services:**

The City maintains a compost facility accessible from Spring – Fall. Residents or businesses within the City limits may bring in acceptable deposits and take out composted materials.

**Budget Summary:**

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Projected</b>	<b>Adopted</b>	<b>Change</b>
Personal Services	22,224	25,756	20,727	36,541	
Other Service & Charges	22,850	30,250	17,185	40,275	
<b>Total</b>	<b>\$45,074</b>	<b>\$56,006</b>	<b>\$37,912</b>	<b>\$76,816</b>	<b>37.2%</b>

**Budget Detail:**

		<b>History</b>	<b>Current</b>		<b>Adopted</b>
		<b>2021</b> <b>Actual</b>	<b>2022</b> <b>Adopted</b>	<b>2022</b> <b>Projected</b>	<b>2023</b> <b>Budget</b>
<b>COMPOST   43124</b>					
43124-1010	WAGES (COMPOST)	20,040	22,367	18,000	25,937
43124-1210	PERA CONTRIBUTION ~ 7.5%	714	1,678	1,350	1,945
43124-1220	FICA CONTRIBUTIONS ~ 6.2%	1,191	1,387	1,116	1,608
43124-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	279	324	261	376
43120-1310	HEALTH INSURANCE	-	-	-	6,675
<b>TOTAL PERSONAL SERVICES</b>		<b>22,224</b>	<b>25,756</b>	<b>20,727</b>	<b>36,541</b>
43124-3820	UTILITIES	170	250	150	275
43124-4395	MISCELLANEOUS	22,681	30,000	17,035	40,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>22,850</b>	<b>30,250</b>	<b>17,185</b>	<b>40,275</b>
<b>TOTAL COMPOST</b>		<b>45,074</b>	<b>56,006</b>	<b>37,912</b>	<b>76,816</b>

**Description of Services:**

The Street Department provides snow removal services for 72 miles of city streets and 45 miles of trails. Effort is made to clear City streets within 24 hours of the start of a snowfall. This requires approximately 12 hours of operations for a normal snowfall of 2 to 6 inches, beginning with arterials followed by residential and cul-de-sac streets. Ice control is ordered as conditions warrant.



**Budget Summary:**

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	58,817	80,940	80,940	100,356	
Materials & Supplies	-	40,000	40,000	63,000	
<b>Total</b>	<b>\$72,930</b>	<b>\$120,940</b>	<b>\$45,930</b>	<b>\$120,940</b>	<b>35.1%</b>

**Budget Detail:**

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	
<b>SNOW REMOVAL   43125</b>					
43125-1010	WAGES (SNOW REMOVAL)	51,425	70,291	70,291	76,679
43125-1210	PERA CONTRIBUTION ~ 7.5%	3,732	5,272	5,272	5,751
43125-1220	FICA CONTRIBUTION ~ 6.2%	2,966	4,358	4,358	4,754
43125-1240	MEDICARE CONTRIBUTION ~ 1.45%	694	1,019	1,019	1,112
43120-1310	HEALTH INSURANCE	-	-	-	12,060
<b>TOTAL PERSONAL SERVICES</b>		<b>58,817</b>	<b>80,940</b>	<b>80,940</b>	<b>100,356</b>
43125-2285	SALT	-	40,000	40,000	63,000
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>63,000</b>
<b>TOTAL SNOW REMOVAL</b>		<b>58,817</b>	<b>120,940</b>	<b>120,940</b>	<b>163,356</b>

**Description of Services:**

This activity accounts for expenditures related to the maintenance of the streets & parks facility and other miscellaneous items that do not fall under the other public works activities.

**Budget Summary:**

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Personal Services	104,147	93,621	70,000	-	
Supplies	225,468	213,890	230,000	247,390	
Other Service & Charges	318,313	319,949	300,505	347,394	
Capital Outlay	-	-	8,280	-	
Debt Service	109,883	93,791	95,147	108,321	
<b>Total</b>	<b>\$757,811</b>	<b>\$725,709</b>	<b>\$703,932</b>	<b>\$703,106</b>	<b>(2.5)%</b>

**Budget Detail:**

		<b>History</b>	<b>Current</b>		<b>Adopted</b>
		<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b>STREET - SHOP &amp; GARAGE   43135</b>					
43135-1210	PERA CONTRIBUTIONS	81	-	-	-
43135-1220	FICA CONTRIBUTIONS	68	-	-	-
43135-1240	MEDICARE CONTRIBUTIONS	16	-	-	-
43135-1310	HEALTH INSURANCE	98,380	93,621	70,000	-
43135-1420	UNEMPLOYMENT BENEFITS	5,603	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>104,147</b>	<b>93,621</b>	<b>70,000</b>	<b>-</b>
43135-2010	OFFICE SUPPLIES	194	200	250	200
43135-2070	TRAINING	1,130	2,690	1,000	2,690
43135-2120	MOTOR FUELS/VEHICLE EXPENSE	52,140	60,000	65,000	90,000
43135-2150	MATERIALS/SUPPLIES	1,033	3,000	750	1,500
43135-2155	SHOP MATERIALS	337	500	3,000	1,500
43135-2180	UNIFORM/CLOTHING ALLOWANCE	1,160	1,500	1,000	1,500
43135-2210	EQUIPMENT MAINTENANCE	120,191	115,000	115,000	115,000
43135-2251	FLORA OF BUFFALO FLOWERS	23,842	-	8,000	-
43135-2290	SHOP EXPENSE	2,253	6,000	1,000	8,000
43135-2291	BUILDING MAINTENANCE	14,870	20,000	30,000	22,000
43135-2400	SMALL TOOLS & MINOR EQUIPMENT	8,318	5,000	5,000	5,000
<b>TOTAL SUPPLIES</b>		<b>225,468</b>	<b>213,890</b>	<b>230,000</b>	<b>247,390</b>

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
43135-3020	PROFESSIONAL SERVICES	592	1,000	500	1,000
43135-3060	PERSONNEL TESTING	288	100	300	100
43135-3210	TELEPHONE & ISP	2,591	2,000	1,800	2,000
43135-3230	RADIO UNITS	-	1,000	-	1,000
43135-3610	PROPERTY, WC & LIABILITY INSURANCE	96,542	90,000	84,906	100,000
43135-3615	CASUALTY LOSS/DEDUCTIBLE	100	5,000	-	5,000
43135-3820	UTILITIES	27,634	28,000	28,000	30,800
43135-3821	SECURITY	1,079	350	60	350
43135-3825	UTILITIES - STREET LIGHTING	132,322	135,000	135,000	144,450
43135-4050	CONTRACTED CLEANING SERVICE	850	1,000	1,000	1,000
43135-4330	DUES & SUBSCRIPTIONS	138	500	500	500
43135-4369	MOSQUITO CONTROL EXPENSE	11,724	12,500	-	15,000
43135-4370	SAFETY EXPENSE	1,959	2,000	3,000	3,500
43135-4380	TECHNOLOGY EXPENSE - DIRECT	784	660	5,000	660
43135-4395	MISCELLANEOUS	1,873	1,000	600	1,000
43135-4500	ALLOCATION - IT USER CHARGES	39,839	39,839	39,839	41,034
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>318,313</b>	<b>319,949</b>	<b>300,505</b>	<b>347,394</b>
43135-5550	CAPITAL OUTLAY	-	-	8,280	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>8,280</b>	<b>-</b>
43135-6034	L.P. PRINCIPAL - 2016 (2ND)	31,635	-	-	-
43135-6036	L.P. PRINCIPAL - 2018	8,022	4,793	4,793	-
43135-6038	L.P. PRINCIPAL - 2019 (2ND)	46,704	47,746	47,746	50,271
43135-6041	L.P. PRINCIPAL - 2020 (2ND)	7,588	7,794	7,794	8,209
43135-6042	L.P. PRINCIPAL - 2021	9,948	30,159	30,159	44,263
43135-6134	L.P. INTEREST - 2016 (2ND)	339	-	-	-
43135-6136	L.P. INTEREST - 2018	277	49	49	-
43135-6138	L.P. INTEREST - 2019 (2ND)	3,797	2,755	2,755	2,755
43135-6141	L.P. INTEREST - 2020 (2ND)	701	495	495	495
43135-6142	L.P. INTEREST - 2021	871	-	1,356	2,328
<b>TOTAL DEBT SERVICE</b>		<b>109,883</b>	<b>93,791</b>	<b>95,147</b>	<b>108,321</b>
<b>TOTAL STREET - BUILDING &amp; GENERAL</b>		<b>757,811</b>	<b>721,251</b>	<b>703,932</b>	<b>703,106</b>
<b>TOTAL STREET DEPARTMENT</b>		<b>1,536,350</b>	<b>1,634,095</b>	<b>1,577,411</b>	<b>1,949,269</b>

**Fund: General - 100**  
**Function: Public Works**  
**Department: Sanitation**

**Description of Services:**

The City of Buffalo contracts with an outside vendor to facilitate and organize garbage and recycling collection for residential service only. Residents are charged a monthly fee for the disposal of waste material and recycling collected by a third-party refuse hauler. The garbage and recycling fees charged to residents are used to pay the contracted hauling and disposal service and related expenditures. The City handles all customer service duties related to the residential refuse and recycling service.

## Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Other Services & Charges	989,178	1,034,221	1,099,729	1,174,274	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$989,178</b>	<b>\$1,034,221</b>	<b>\$1,099,729</b>	<b>\$1,174,274</b>	<b>13.5%</b>

## Budget Detail:

	History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected
<b>SANITATION   43230</b>				
43230-3210 TELEPHONE	2,171	2,000	2,400	2,000
43230-3610 GENERAL LIABILITY INSURANCE	1,001	2,000	1,108	2,000
43230-3826 GARBAGE COLLECTION	559,339	640,150	700,000	769,522
43230-3827 RECYCLING	374,706	336,350	345,000	345,954
43230-4380 TECHNOLOGY EXPENSE	-	2,500	-	2,500
43230-4395 MISCELLANEOUS	331	500	500	500
43230-4396 CREDIT CARD FEES	25,691	25,000	25,000	25,000
43230-4398 BAD DEBT EXPENSE	796	1,000	-	1,000
43230-4400 UTILITY BILLING STATEMENTS	5,922	5,500	6,500	6,000
43230-4390 ALLOCATION - IT USER CHARGES	19,221	19,221	19,221	19,798
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>989,178</b>	<b>1,034,221</b>	<b>1,099,729</b>	<b>1,174,274</b>
<b>TOTAL SANITATION</b>	<b>989,178</b>	<b>1,034,221</b>	<b>1,099,729</b>	<b>1,174,274</b>
<b>TOTAL PUBLIC WORKS</b>	<b>2,525,528</b>	<b>2,668,316</b>	<b>2,677,140</b>	<b>3,123,543</b>

**Fund: General - 100**

**Function: Culture & Recreation**

**Department: Community Center & Toy Shop**

## Description of Services:

The community center budget is for the operation and maintenance of the Buffalo Community Center. Senior programs are provided to enhance the quality of life, promote wellness, and sustain independence and creative potential through life-long learning. Programming offered includes exercise classes, Tai Chi, Choir & pianist, Line Dance, Toy shop and Bison Fishing Forever to name a few.

## Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	130,330	143,309	178,460	281,079	
Supplies	30,809	22,840	34,230	34,650	
Other Service & Charges	71,594	77,350	82,567	84,995	
Capital Outlay	18,735	-	-	8,500	
<b>Total</b>	<b>\$213,414</b>	<b>\$243,500</b>	<b>\$295,257</b>	<b>\$409,224</b>	<b>68.1%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	
<b>CULTURE &amp; RECREATION</b>					
<b>COMMUNITY CENTER   45186</b>					
45186-1010	WAGES	106,632	118,237	155,000	208,359
45186-1210	PERA CONTRIBUTION (7.5%)	6,601	8,868	11,625	15,627
45186-1220	FICA CONTRIBUTION (6.20%)	5,649	7,331	9,610	12,918
45186-1240	MEDICARE CONTRIBUTION (1.45%)	1,321	1,714	225	3,021
45186-1310	HEALTH INSURANCE	6,659	7,159	2,000	41,154
45186-1420	UNEMPLOYMENT BENEFITS	3,469	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>130,330</b>	<b>143,309</b>	<b>178,460</b>	<b>281,079</b>
45186-2070	TRAINING	57	1,190	250	1,000
45186-2150	SUPPLIES	347	1,500	3,000	3,000
45186-2180	CLOTHING ALLOWANCE	-	150	150	150
45186-2280	MAINTENANCE/REPAIRS	30,405	20,000	16,500	20,000
48186-2591	FOOD (PREPARED/PACKAGED)	-	-	7,000	5,000
<b>TOTAL SUPPLIES</b>		<b>30,809</b>	<b>22,840</b>	<b>26,900</b>	<b>29,150</b>

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
45186-3060	PERSONNEL TESTING	30	-	-	-
45186-3210	TELEPHONE	2,135	2,200	2,500	2,200
45186-3610	LIABILITY - PROPERTY - WC INSURANCE	1,996	3,000	4,367	4,500
45186-3820	UTILITIES	12,962	15,000	13,200	16,500
45186-4050	CONTRACTED CLEANING SERVICE	9,542	10,000	10,000	10,000
45186-4370	SAFETY EXPENSE	27	150	-	150
45186-4380	TECHNOLOGY EXPENSE - DIRECT	3,366	3,000	6,000	3,000
45186-4382	COMMUNITY MEALS EXPENSE	367	-	5,000	4,000
45186-4383	COMMUNITY PROGRAM EXPENSE	-	-	5,000	5,000
45186-4389	SENIOR PROGRAM EXPENSE	15,280	20,000	11,000	15,000
45186-4395	MISCELLANEOUS	4,389	2,500	4,000	2,500
45186-4500	ALLOCATION - IT USER CHARGES	21,500	21,500	21,500	22,145
TOTAL OTHER SERVICES & CHARGES		71,594	77,350	82,567	84,995
45186-5550	CAPITAL OUTLAY	18,735	-	-	8,500
TOTAL CAPITAL OUTLAY		18,735	-	-	8,500
<b>TOTAL COMMUNITY CENTER</b>		<b>251,468</b>	<b>243,500</b>	<b>287,927</b>	<b>403,724</b>
<b>TOY SHOP   45187</b>					
45187-2150	MATERIALS & SUPPLIES	-	-	3,000	3,500
45187-2291	BUILDING MAINTENANCE	-	-	330	-
45187-2400	SMALL TOOLS & MINOR EQUIPMENT	-	-	4,000	2,000
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>-</b>	<b>7,330</b>	<b>5,500</b>
<b>TOTAL TOY SHOP</b>		<b>-</b>	<b>-</b>	<b>7,330</b>	<b>5,500</b>

## Fund: General - 100

## Function: Administration

## Department: Parks

### Description of Services:

The Parks Administration budget is to oversee all aspects for Parks & Recreation

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Total Budget
Personal Services	74,713	101,911	101,911	122,848	
Other Services & Charges	47,500	100,000	100,000	100,000	-
<b>Total</b>	<b>122,213</b>	<b>\$201,911</b>	<b>\$201,911</b>	<b>\$222,848</b>	<b>10.4%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	
<b>PARK ADMINISTRATION   45201</b>					
45201-1010	WAGES (PARK ADMINISTRATION)	65,263	88,503	88,503	94,373
45201-1210	PERA CONTRIBUTION ~ 7.5%	4,852	6,638	6,638	7,078
45201-1220	FICA CONTRIBUTION ~ 6.2%	3,726	5,487	5,487	5,851
45201-1240	MEDICARE CONTRIBUTION ~ 1.45%	871	1,283	1,283	1,368
45186-1310	HEALTH INSURANCE	-	-	-	14,178
<b>TOTAL PERSONAL SERVICES</b>		<b>74,713</b>	<b>101,911</b>	<b>101,911</b>	<b>122,848</b>
45201-3020	PROFESSIONAL FEES	-	50,000	50,000	50,000
45209-4395	JOINT POWERS/MISCELLANEOUS	47,500	50,000	50,000	50,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>47,500</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>TOTAL PARK ADMINISTRATION</b>		<b>122,213</b>	<b>201,911</b>	<b>201,911</b>	<b>222,848</b>

**Fund:** General - 100

**Function:** Culture & Recreation

**Department:** Parks

**Activity:** Maintenance & Operations

### Description of Services:

The Parks Department maintains the entire park system. Maintenance tasks include playground and play structures, ball infields, ice rinks, building and shelters, landscaping, trees and plantings, irrigation systems, painting, blacktop repair, trash and litter control, various construction projects, and all turf and seed upkeep. The City of Buffalo Parks system is comprised of green space consisting of 5 regional parks, 19 neighborhood parks, 11 baseball & softball fields and 7 soccer & lacrosse fields.

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Total Budget
Personal Services	475,072	468,615	539,651	517,142	
Supplies	253,546	285,181	322,939	295,000	
Other Service & Charges	152,866	194,812	200,677	194,812	
Capital Outlay	5,225	-	255,500	-	
Debt Service	48,111	68,837	47,916	68,837	
<b>Total</b>	<b>768,528</b>	<b>\$1,017,445</b>	<b>\$1,199,238</b>	<b>\$1,017,445</b>	<b>-10.4%</b>

## Budget Detail:

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>PARK MAINTENACE &amp; OPERATION   45202</b>					
45202-1010	WAGES (MAINTENANCE)	369,747	351,649	412,000	402,490
45202-1210	PERA CONTRIBUTION ~ 7.5%	23,412	26,374	30,900	20,802
45202-1220	FICA CONTRIBUTION ~ 6.2%	21,180	21,801	25,544	24,954
45202-1240	MEDICARE CONTRIBUTION ~ 1.45%	4,954	5,099	5,974	5,836
45202-1310	HEALTH INSURANCE	55,780	63,692	65,000	63,060
45202-1420	UNEMPLOYMENT BENEFITS	-	-	233	-
<b>TOTAL PERSONAL SERVICES</b>		<b>475,072</b>	<b>468,615</b>	<b>539,651</b>	<b>517,142</b>
45202-2070	TRAINING	753	3,181	5,439	1,000
45202-2120	MOTOR FUELS/VEHICLE EXPENSE	25,316	14,000	40,000	35,000
45202-2180	UNIFORM/CLOTHING ALLOWANCE	1,190	1,500	6,000	2,000
45202-2210	EQUIPMENT MAINTENANCE	31,753	45,000	40,000	40,000
45202-2251	FLORA OF BUFFALO	-	16,000	7,500	10,000
45202-2280	MAINTENANCE & REPAIRS	167,165	185,000	185,000	185,000
45202-2284	MEMORIAL PARK BENCH EXPENSE	-	-	800	-
45202-2290	SHOP EXPENSE	409	500	2,200	1,000
45202-2291	BUILDING MAINTENANCE	18,277	15,000	25,000	15,000
45202-2400	SMALL TOOLS & MINOR EQUIPMENT	8,683	5,000	11,000	6,000
<b>TOTAL SUPPLIES</b>		<b>253,546</b>	<b>285,181</b>	<b>322,939</b>	<b>295,000</b>

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
45202-3020	PROFESSIONAL SERVICES	5,521	2,000	5,500	5,000
45202-3030	ENGINEERING FEES	10,604	5,000	983	5,000
45202-3060	PERSONNEL TESTING	210	100	500	250
45202-3210	TELEPHONE	3,041	2,250	4,200	3,000
45202-3610	LIABILITY - PROPERTY - WC INSURANCE	68,587	65,000	82,798	85,000
45202-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	1,200	5,000
45202-3820	UTILITIES (PARKS & PARKS FACILITY)	52,381	51,500	51,500	56,650
45202-3821	SECURITY	247	350	1,500	400
45202-4050	CONTRACTED CLEANING SERVICE	860	950	700	900
45202-4370	SAFETY EXPENSE	297	750	300	750
45202-4380	TECHNOLOGY EXPENSE - DIRECT	385	400	7,200	400
45202-4395	MISCELLANEOUS	5,358	25,000	7,500	25,000
45202-4500	ALLOCATION - IT USER CHARGES	36,512	36,512	36,512	37,607
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>184,002</b>	<b>194,812</b>	<b>200,393</b>	<b>224,957</b>
45202-5550	CAPITAL OUTLAY	33,007	-	112,320	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>33,007</b>	<b>-</b>	<b>112,320</b>	<b>-</b>
45202-6034	L.P. PRINCIPAL - 2016 (2ND)	6,101	6,397	-	-
45202-6035	L.P. PRINCIPAL - 2017	15,139	16,048	16,048	-
45202-6038	L.P. PRINCIPAL - 2019 (2ND)	15,698	22,445	22,445	-
45202-6042	L.P. PRINCIPAL - 2021	6,747	20,454	20,454	30,068
45202-6125	PARK INTEREST EXPENSE	473	-	-	-
45202-6134	L.P. INTEREST - 2016 (2ND)	70	31	31	-
45202-6135	L.P. INTEREST - 2017	288	926	926	-
45202-6138	L.P. INTEREST - 2019 (2ND)	1,276	957	957	-
45202-6142	L.P. INTEREST - 2021	605	1,579	1,579	1,579
<b>TOTAL DEBT SERVICE</b>		<b>46,398</b>	<b>68,837</b>	<b>62,440</b>	<b>31,647</b>
<b>TOTAL PARK MAINTENANCE &amp; OPERATION</b>		<b>992,025</b>	<b>1,017,445</b>	<b>1,237,743</b>	<b>1,068,746</b>

**Fund: General - 100**

**Function: Culture & Recreation**

**Department: Parks**

**Activity: Trails**

**Description of Services:**

The trail maintenance budget is for maintaining approximately 45 miles of trails within the city limits.

**Budget Summary:**

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Total Budget
Personal Services	5,830	27,289	1,152	32,607	
Maintenance & Repairs	2,010	25,000	-	25,000	
Other Service & Charges	141	-	429	-	
<b>Total</b>	<b>\$7,981</b>	<b>\$52,289</b>	<b>\$1,581</b>	<b>\$57,607</b>	<b>-10.2%</b>

## Budget Detail:

	History	Current		Adopted
		2021 Actual	2022 Adopted	
<b>TRAILS MAINTENANCE   45203</b>				
45203-1010 WAGES	5,088	23,701	1,000	26,509
45203-1210 PERA CONTRIBUTION ~ 7.5%	380	1,779	75	1,989
45203-1220 FICA CONTRIBUTIONS ~ 6.2%	293	1,466	62	1,641
45203-1240 MEDICARE CONTRIBUTIONS ~ 1.45%	69	343	15	383
45202-1310 HEALTH INSURANCE	-	-	-	2,085
<b>TOTAL PERSONAL SERVICES</b>	<b>5,830</b>	<b>27,289</b>	<b>1,152</b>	<b>32,607</b>
45203-2280 MAINTENANCE & REPAIRS	2,010	25,000	-	25,000
<b>TOTAL SUPPLIES</b>	<b>2,010</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>
45203-4395 MISCELLANEOUS	141	-	429	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>141</b>	<b>-</b>	<b>429</b>	<b>-</b>
<b>TOTAL TRAILS MAINTENANCE</b>	<b>7,981</b>	<b>52,289</b>	<b>1,581</b>	<b>57,607</b>

**Fund:** General - 100

**Function:** Culture & Recreation

**Department:** Parks

**Activity:** Boat Landing

### Description of Services:

The City of Buffalo is fortunate to have two lakes within its City limits: Buffalo Lake & Pulaski Lake. To aid in the prevention of aquatic invasive species from entering Lake Pulaski, the City hires and staffs inspectors for the boat landing from Memorial Day to Labor Day. Training is provided by the DNR. The cost is shared by the City and the Lake Improvement District.

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Total Budget
Personal Services	23,341	18,205	32,340	23,683	
Other Service & Charges	13,867	500	18,085	1,350	
<b>Total</b>	<b>\$37,208</b>	<b>\$18,705</b>	<b>\$50,425</b>	<b>\$25,033</b>	<b>33.8%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	
<b>BOAT LANDING   45205</b>					
45205-1010 WAGES	21,682	16,250	30,000	22,000	
45205-1210 PERA CONTRIBUTION ~7.5%	-	654	-	-	
45205-1220 FICA CONTRIBUTION ~ 6.2%	1,344	1,054	1,900	1,364	
45205-1240 MEDICARE CONTRIBUTION ~ 1.45%	314	247	440	319	
<b>TOTAL PERSONAL SERVICES</b>	<b>23,341</b>	<b>18,205</b>	<b>32,340</b>	<b>23,683</b>	
45205-3210 TELEPHONE	325	-	355	350	
45205-4395 BOAT LANDING MISCELLANEOUS	13,542	500	17,730	1,000	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>13,867</b>	<b>500</b>	<b>18,085</b>	<b>1,350</b>	
<b>TOTAL BOAT LANDING</b>	<b>37,208</b>	<b>18,705</b>	<b>50,425</b>	<b>25,033</b>	

**Fund:** General - 100

**Function:** Culture & Recreation

**Department:** Parks

**Activity:** Ballfields

### Description of Services:

This activity includes all maintenance for City owned ballfields.

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Total Budget
Personal Services	19,441	10,139	21,925	21,530	
Supplies	14,415	15,000	15,000	15,000	
Capital Outlay	-	-	36,455	-	
<b>Total</b>	<b>\$33,856</b>	<b>\$25,139</b>	<b>\$73,380</b>	<b>\$36,530</b>	<b>45.3%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	
<b>BALLFIELDS   45207</b>					
45207-1010 WAGES	16,883	9,500	19,000	20,000	
45207-1210 PERA CONTRIBUTION ~ 7.5%	1,266	180	1,450	-	
45207-1220 FICA CONTRIBUTION ~ 6.2%	1,047	372	1,200	1,240	
45207-1240 MEDICARE CONTRIBUTION ~ 1.45%	245	87	275	290	
<b>TOTAL PERSONAL SERVICES</b>	<b>19,441</b>	<b>10,139</b>	<b>21,925</b>	<b>21,530</b>	
45207-2280 MAINTENANCE & REPAIRS	14,415	15,000	15,000	15,000	
<b>TOTAL SUPPLIES</b>	<b>14,415</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	
45207-5550 CAPITAL OUTLAY	-	-	36,455	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>36,455</b>	<b>-</b>	
<b>TOTAL PARK BALLFIELDS</b>	<b>33,856</b>	<b>25,139</b>	<b>73,380</b>	<b>36,530</b>	

**Fund:** General - 100

**Function:** Culture & Recreation

**Department:** Parks

**Activity:** Pavilion & Griffing Park

### Description of Services:

The City offers watercraft rentals and operates concession stands during the summer months at both the Pavilion on Buffalo Lake and Griffing Park on Pulaski Lake. Watercraft available for rent consists of 2 pontoons, 4 fishing boats, 4 paddle boats, 3 canoes, 4 kayaks, and 4 stand-up paddle boards.

### Budget Summary:

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	18,355	16,148	25,850	19,377	
Supplies	2,709	15,750	19,425	7,750	
Other Service & Charges	10,567	12,175	13,020	12,006	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$31,633</b>	<b>\$44,073</b>	<b>\$58,115</b>	<b>\$39,133</b>	<b>(11.2)%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	
<b>PAVILLION &amp; GRIFFING   45211</b>					
45211-1010 WAGES	17,051	15,000	24,000	18,000	
45211-1220 FICA CONTRIBUTION ~ 6.2%	1,057	930	1,500	1,116	
45211-1240 MEDICARE CONTRIBUTION ~ 1.45%	247	218	350	261	
<b>TOTAL PERSONAL SERVICES</b>	<b>18,355</b>	<b>16,148</b>	<b>25,850</b>	<b>19,377</b>	
45211-2170 PAVILLION SUPPLIES	-	250	750	250	
45211-2280 MAINTENANCE & REPAIRS	183	5,000	11,331	2,500	
45211-2597 CONCESSION PURCHASES	2,470	3,000	4,964	4,000	
45211-2598 BOAT LEASING	55	7,500	2,200	1,000	
<b>TOTAL SUPPLIES</b>	<b>2,709</b>	<b>15,750</b>	<b>19,245</b>	<b>7,750</b>	
45211-3210 TELEPHONE	1,520	2,600	1,250	2,000	
45211-3820 UTILITIES	2,841	3,000	2,700	3,300	
45211-4310 CASH OVER / SHORT	17	-	(5)	-	
45211-4380 TECHNOLOGY EXPENSE - DIRECT	1,260	1,200	2,200	1,200	
45211-4395 MISCELLANEOUS	557	1,000	2,500	1,000	
45211-4500 ALLOCATION - IT USER CHARGES	4,375	4,375	4,375	4,506	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>10,569</b>	<b>12,175</b>	<b>13,020</b>	<b>12,006</b>	
<b>TOTAL PAVILLION &amp; GRIFFING</b>	<b>31,633</b>	<b>44,073</b>	<b>58,115</b>	<b>39,133</b>	

**Fund:** General - 100

**Function:** Miscellaneous

**Department:** Non-departmental

**Activity:** Interfund Transfers

### Description of Services:

Transfers to other funds are accounted for in this activity.

### Budget Summary:

Expenditures	2021	2022	2022	2023	%
	Actual	Adopted	Projected	Adopted	Change
Transfers out	1,153,395	421,839	449,418	170,000	
<b>Total</b>	<b>\$1,153,395</b>	<b>\$421,839</b>	<b>\$449,418</b>	<b>\$170,000</b>	<b>(59.7)%</b>

## Budget Detail:

	History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	
<b>TRANSFERS   49300</b>					
49300-7230	TRANSFERS OUT - AIRPORT	50,000	50,000	50,000	-
49300-7245	TRANSFERS OUT - CIVIC CENTER	75,000	200,000	200,000	-
49300-7259	TRANSFERS OUT - TO BONDS	330,000	105,000	105,000	105,000
49300-7260	TRANSFERS OUT - TO IMPROVEMENT	536,403	-	27,579	-
49300-7261	TRANSFERS OUT - TO WILD MARSH	93,533	-	-	-
49300-7262	TRANSFERS OUT - TO SS BOND	50,740	49,540	49,540	48,000
49300-7276	TRANSFERS OUT - SS IMPROV	17,719	17,299	17,299	17,000
<b>TOTAL TRANSFERS</b>		<b>1,153,395</b>	<b>421,839</b>	<b>449,418</b>	<b>170,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>					<b>11,419,360</b>

# ANNUAL BUDGET

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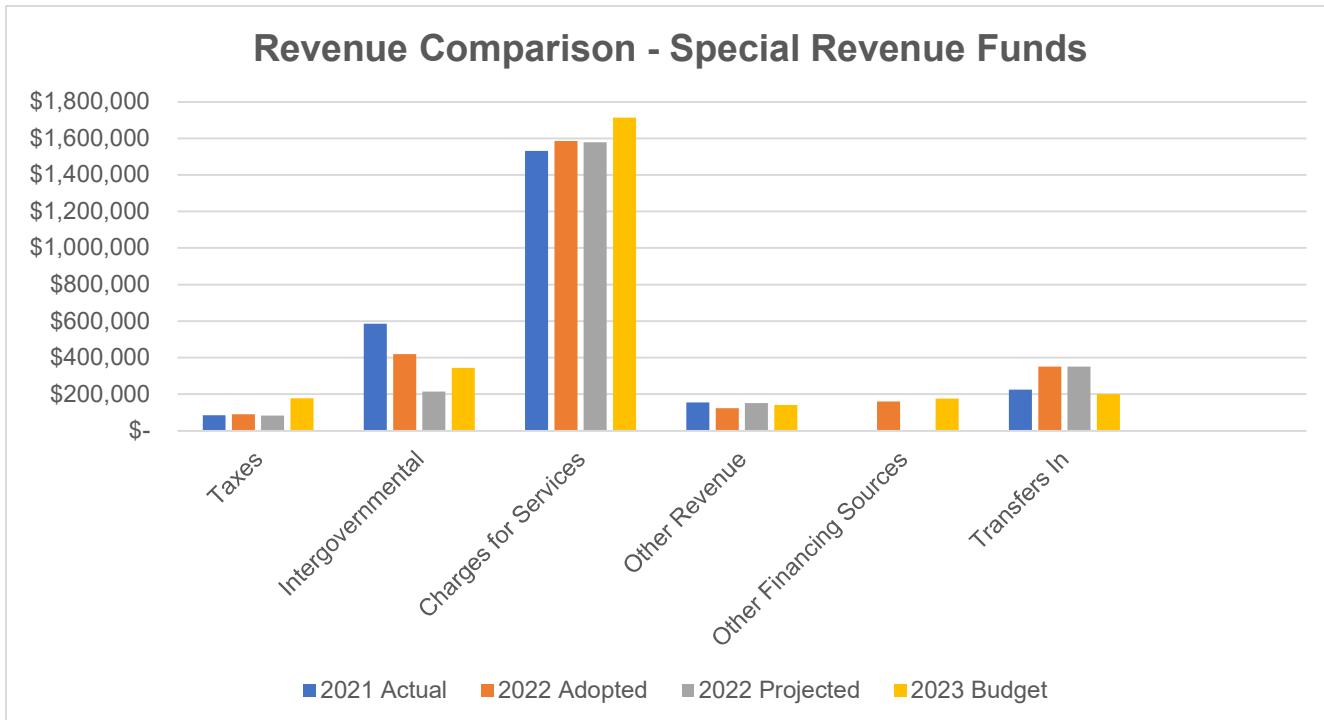
## SPECIAL REVENUE FUNDS

**2023 BUDGET SUMMARY – SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ 84,674	\$ 89,739	\$ 82,000	\$ 176,672
Intergovernmental	584,831	419,010	213,332	344,131
Charges for Services	1,531,089	1,586,346	1,579,259	1,713,550
Other Revenue	154,153	122,400	151,643	139,700
Total Revenues	<u>2,354,747</u>	<u>2,217,495</u>	<u>2,026,234</u>	<u>2,374,053</u>
<b>Other Sources</b>				
Other Financing Sources	-	160,000	-	175,000
Transfers In	<u>225,000</u>	<u>350,000</u>	<u>350,000</u>	<u>200,000</u>
<b>Total Revenue &amp; Other Sources</b>	<b><u>\$2,579,747</u></b>	<b><u>\$2,727,495</u></b>	<b><u>\$2,376,234</u></b>	<b><u>\$2,749,053</u></b>
<b>Expenditures</b>				
Personal Services	\$ 544,464	\$ 618,867	\$ 651,606	\$ 715,176
Supplies	463,775	445,455	414,925	536,550
Other Services & Charges	703,357	764,261	770,049	915,804
Capital Outlay	372,898	532,150	110,645	531,000
Debt Service	196,200	196,200	196,200	196,200
Total Expenditures	<u>2,280,694</u>	<u>2,556,933</u>	<u>2,143,425</u>	<u>2,894,730</u>
<b>Other Uses</b>				
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b><u>\$2,280,694</u></b>	<b><u>\$2,556,933</u></b>	<b><u>\$2,143,425</u></b>	<b><u>\$2,894,730</u></b>
<b>Change in Fund Balance</b>	<b><u>\$299,053</u></b>	<b><u>\$170,562</u></b>	<b><u>\$232,809</u></b>	<b><u>(\$145,677)</u></b>

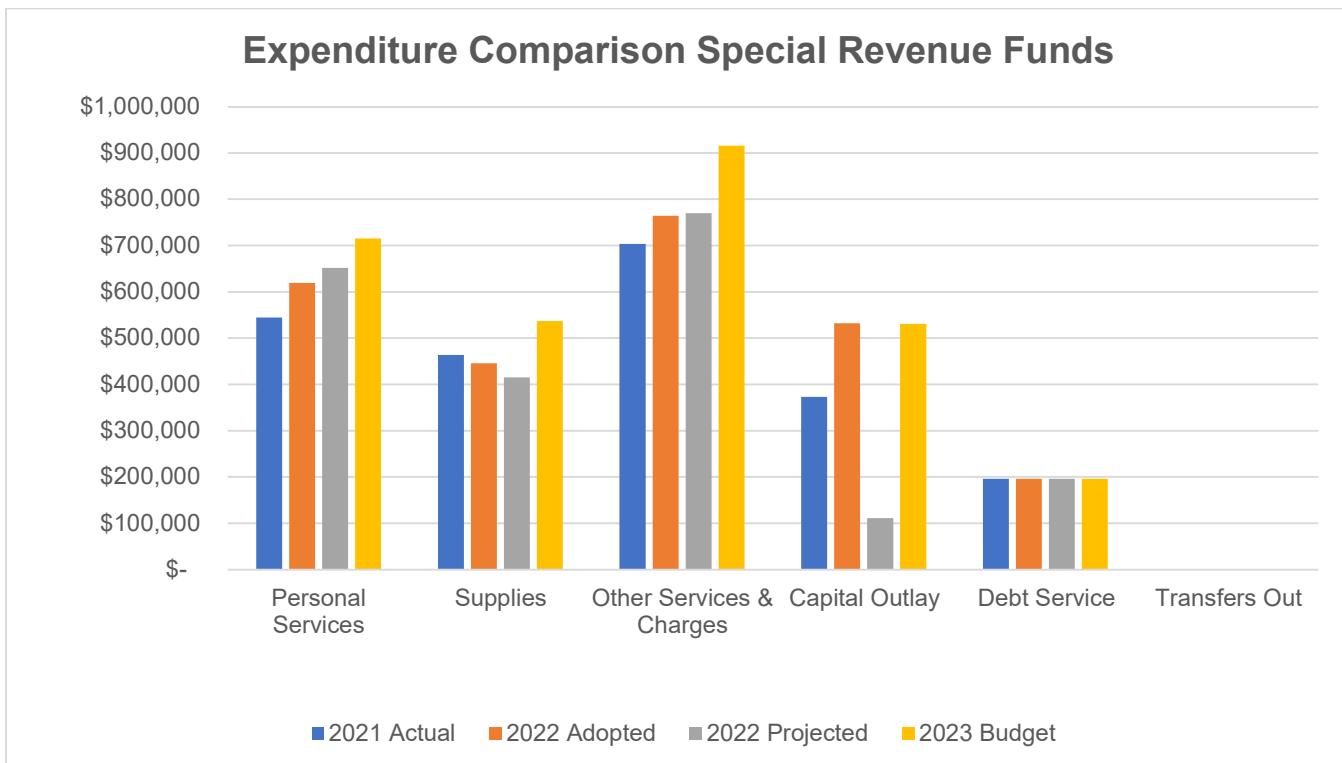
## REVENUE COMPARISON – SPECIAL REVENUE FUNDS

	2021	2022	2022	2023
	Actual	Adopted	Projected	Adopted
Taxes	\$ 84,674	\$ 89,739	\$ 82,000	\$ 176,672
Intergovernmental	584,831	419,010	213,332	344,131
Charges for Services	1,531,089	1,586,346	1,579,259	1,713,550
Other Revenue	154,153	122,400	151,643	139,700
Other Financing Sources	-	160,000	-	175,000
Transfers In	225,000	350,000	350,000	200,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$2,579,747</b>	<b>\$2,727,495</b>	<b>\$2,376,234</b>	<b>\$2,749,053</b>



## EXPENDITURE COMPARISON – SPECIAL REVENUE FUNDS

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 544,464	\$ 618,867	\$ 651,606	\$ 715,176
Supplies	463,775	445,455	414,925	536,550
Other Services & Charges	703,357	764,261	770,049	915,804
Capital Outlay	372,898	532,150	110,645	531,000
Debt Service	196,200	196,200	196,200	196,200
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$2,280,694</b>	<b>\$2,556,933</b>	<b>\$2,143,425</b>	<b>\$2,894,730</b>

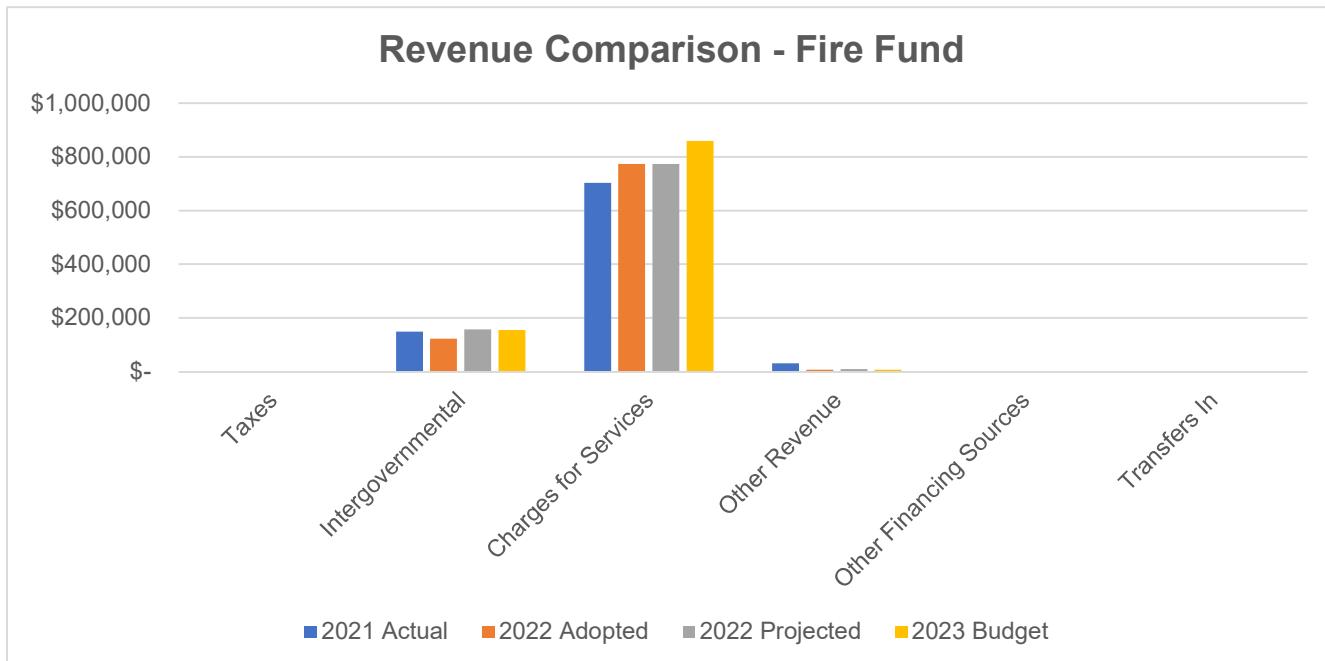


**2023 BUDGET SUMMARY – FIRE FUND (210)**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

Description	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
<b>Revenues</b>				
Intergovernmental	\$148,826	\$123,500	\$157,332	\$155,000
Charges for Services	703,042	773,346	773,373	839,700
Other Revenue	31,844	8,000	10,190	8,000
<b>Total Revenues</b>	<b>883,713</b>	<b>904,846</b>	<b>940,895</b>	<b>1,002,700</b>
<b>Total Revenue &amp; Other Sources</b>	<b>\$883,713</b>	<b>\$904,846</b>	<b>\$940,895</b>	<b>\$1,002,700</b>
<b>Expenditures</b>				
Personal Services	\$228,218	\$ 245,755	\$250,304	\$ 252,968
Supplies	114,511	126,190	85,325	177,000
Other Services & Charges	301,885	363,554	334,528	429,032
Capital Outlay	12,120	75,000	-	178,000
Debt Service	196,200	196,200	196,200	196,200
<b>Total Expenditures</b>	<b>\$852,934</b>	<b>\$1,006,700</b>	<b>\$866,357</b>	<b>\$1,233,200</b>
<b>Pandemic Response</b>				
Other Services & Charges	8,870	-	34	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$861,804</b>	<b>\$1,006,700</b>	<b>\$866,391</b>	<b>\$1,233,200</b>
<b>Change in Fund Balance</b>	<b>\$21,909</b>	<b>(\$101,854)</b>	<b>\$74,504</b>	<b>(\$230,500)</b>

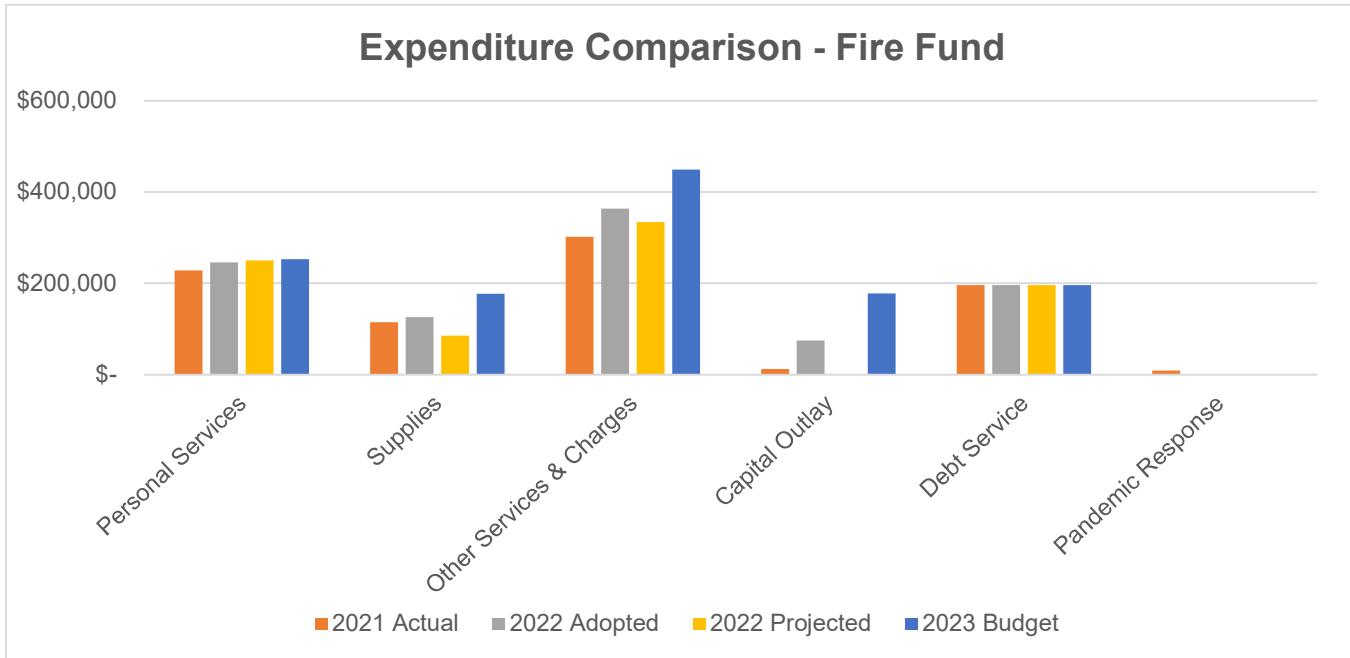
## REVENUE COMPARISON – FIRE FUND (210)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Intergovernmental	\$148,826	\$123,500	\$157,332	\$ 155,000
Charges for Services	703,042	773,346	773,373	859,700
Other Revenue	31,844	8,000	10,190	8,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$883,713</b>	<b>\$904,846</b>	<b>\$940,895</b>	<b>\$1,022,700</b>



## EXPENDITURE COMPARISON – FIRE FUND (210)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$228,218	\$245,755	\$250,304	\$ 252,968
Supplies	114,511	126,190	85,325	177,000
Other Services & Charges	301,885	363,554	334,528	449,032
Capital Outlay	12,120	75,000	-	178,000
Debt Service	196,200	196,200	196,200	196,200
Pandemic Response	8,870	-	34	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$861,804</b>	<b>\$1,006,700</b>	<b>\$866,391</b>	<b>\$1,233,200</b>



**Fund:** Special Revenue - 210

**Function:** Public Safety

**Department:** Buffalo Volunteer Fire Department

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### Description of Services:

The Fire Department provides three basic services to the community of Buffalo, 1) Responding to Calls, 2) Safety & Fire Inspections and 3) Prevention & Education. The latter two areas help to address and minimize potential problems and risks before a response is needed. The Fire department also serves the Townships of Buffalo, Chatham, Maple Lake, Marysville and Rockford. The rural entities pay fire charges to the City for a portion of the operating and capital expenditures, based on the previous 4-year average percentage of total fire calls and market values for the pay year. The City's portion is expensed in the General Fund.

### Budget Summary:

<b>Revenues</b>	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Intergovernmental	\$148,826	\$123,500	\$157,332	\$ 155,000	
Charges for Services	703,042	773,346	773,373	839,700	
Other Revenue	31,844	8,000	10,190	8,000	
Other Financing Sources	-	-	-	-	
<b>Total</b>	<b>\$883,713</b>	<b>\$904,846</b>	<b>\$945,895</b>	<b>\$1,002,700</b>	<b>10.8%</b>

<b>Expenditures</b>	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	\$228,218	\$ 245,755	\$250,304	\$ 252,968	
Supplies	114,511	126,190	85,325	177,000	
Other Service & Charges	301,885	363,554	334,528	429,032	
Capital Outlay	12,120	75,000	-	178,000	
Debt Service	196,200	196,200	196,200	196,200	
Pandemic Response	8,870	-	34	-	
<b>Total</b>	<b>\$861,804</b>	<b>\$1,006,700</b>	<b>\$866,357</b>	<b>\$1,233,200</b>	<b>22.5%</b>

## Budget Detail:

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
33400-0000	STATE GRANTS & AIDS	140,676	120,000	147,052	150,000
33442-0000	STATE AID (TRAINING)	8,150	3,500	10,280	5,000
33640-0000	OTHER GRANTS & AIDS	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>148,826</b>	<b>123,500</b>	<b>157,332</b>	<b>155,000</b>
34202-0000	FIRE CHARGES	703,042	773,346	773,373	839,700
<b>TOTAL CHARGES FOR SERVICES</b>		<b>703,042</b>	<b>773,346</b>	<b>773,373</b>	<b>839,700</b>
36210-0000	INTEREST EARNED	527	1,000	90	1,000
36220-0000	RENT/LEASE OF PROPERTY	7,000	7,000	7,000	7,000
36222-0000	REFUNDS & REIMBURSEMENTS	19,440	-	-	-
36230-0000	CONTRIBUTIONS/DONATIONS	4,877	-	1,100	-
36240-0000	OTHER REVENUE	-	-	2,000	-
<b>TOTAL OTHER REVENUE</b>		<b>31,844</b>	<b>8,000</b>	<b>10,190</b>	<b>8,000</b>
<b>TOTAL REVENUE</b>		<b>883,713</b>	<b>904,846</b>	<b>940,895</b>	<b>1,002,700</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>883,713</b>	<b>904,846</b>	<b>940,895</b>	<b>1,002,700</b>
<b>EXPENDITURES</b>					
<b>ADMINISTRATION &amp; GENERAL   42210</b>					
42210-1010	WAGES (FIREFIGHTER)	194,325	211,304	215,000	216,432
42210-1120	OTHER PAY	7,500	6,000	6,000	6,000
42210-1210	PERA CONTRIBUTIONS ~ 7.5%	457	-	104	30
42210-1220	FICA CONTRIBUTIONS ~ 6.2%	5,972	6,547	5,000	5,784
42210-1230	PERA - POLICE & FIRE	17,050	18,710	20,000	20,463
42210-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	2,816	3,151	3,000	3,029
42210-1310	HEALTH INSURANCE	40	43	1,200	1,230
42210-1420	UNEMPLOYMENT BENEFITS	58	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>228,218</b>	<b>245,755</b>	<b>250,304</b>	<b>252,968</b>
42210-2010	OFFICE SUPPLIES	409	500	319	500
42210-2070	TRAINING	16,092	16,190	18,000	18,000
42210-2120	MOTOR FUEL/VEHICLE EXPENSE	5,913	10,000	9,000	12,000
42210-2150	MATERIALS/SUPPLIES	1,740	4,000	2,000	1,500
42210-2180	CLOTHING ALLOWANCE	3,991	3,000	12,005	3,000
42210-2185	FIRE GEAR	-	-	-	60,000
42210-2210	EQUIPMENT MAINTENANCE	41,413	30,000	30,000	27,000
42210-2211	GENERATOR MAINTENANCE / REPAIRS	1,312	2,500	1,000	5,000
42210-2280	BUILDING MAINTENANCE & REPAIRS	22,107	25,000	8,000	30,000
42210-2400	SMALL TOOLS & MINOR EQUIPMENT	21,533	35,000	5,000	20,000
<b>TOTAL SUPPLIES</b>		<b>114,511</b>	<b>126,190</b>	<b>85,325</b>	<b>177,000</b>

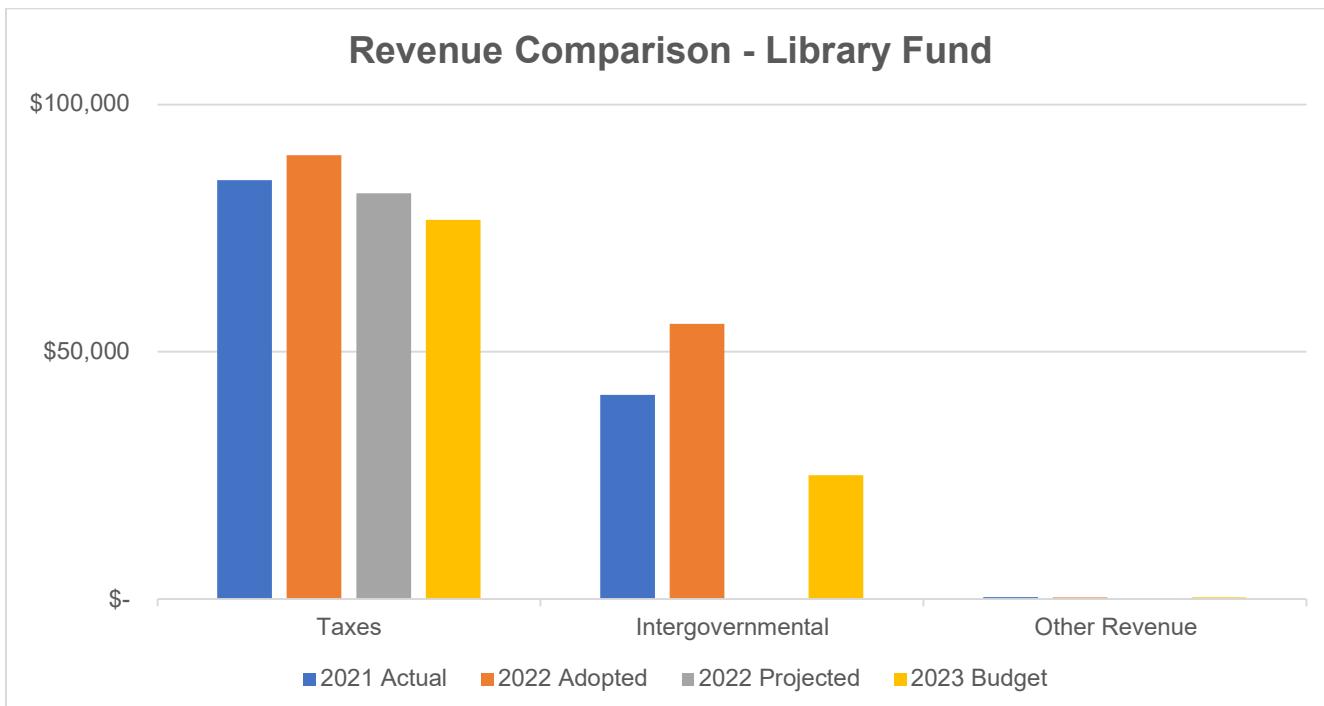
		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
42210-3010	AUDITING / ACCOUNTING	9,467	8,500	7,528	10,000
42210-3020	PROFESSIONAL SERVICES	2,548	500	6,000	4,000
42210-3040	LEGAL/ATTORNEY FEES	-	500	-	500
42210-3065	FIREMAN'S RELIEF (STATE AID)	140,676	120,000	149,051	150,000
42210-3210	TELEPHONE / PAGERS	7,100	6,000	5,200	6,000
42210-3230	RADIO UNITS	8,124	22,500	15,000	22,500
42210-3610	LIABILITY - PROPERTY - WC INSURANCE	90,171	90,000	78,483	120,000
42210-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	5,000
42210-3820	UTILITIES	18,316	75,000	34,330	65,000
42210-4050	CONTRACTED CLEANING SERVICE	1,872	4,500	3,500	12,000
42210-4330	DUES & SUBSCRIPTIONS	1,442	1,500	820	1,500
42210-4370	SAFETY EXPENSE	1,170	3,000	62	3,000
42210-4373	MEDICAL EXAMINATIONS	678	3,500	5,000	3,500
42210-4380	TECHNOLOGY EXPENSE - DIRECT	16	500	6,000	1,500
42210-4395	MISCELLANEOUS	751	3,000	4,000	4,000
42210-4500	ALLOCATION - IT USER CHARGES	19,554	19,554	19,554	20,532
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>301,885</b>	<b>363,554</b>	<b>334,528</b>	<b>429,032</b>
42210-5550	CAPITAL OUTLAY	12,120	75,000	-	178,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>12,120</b>	<b>75,000</b>	<b>-</b>	<b>178,000</b>
42210-6037	L.P. PRINCIPAL - 2019	136,154	141,650	141,650	147,113
42210-6040	L.P. PRINCIPAL - 2020 (2ND)	40,859	41,970	41,970	42,707
42210-6137	L.P. INTEREST - 2019	15,413	9,916	9,916	4,454
42210-6140	L.P. INTEREST - 2020 (2ND)	3,775	2,664	2,664	1,926
<b>TOTAL DEBT SERVICE</b>		<b>196,200</b>	<b>196,200</b>	<b>196,200</b>	<b>196,200</b>
<b>TOTAL ADMINISTRATION &amp; GENERAL</b>		<b>852,934</b>	<b>1,006,700</b>	<b>866,357</b>	<b>1,233,200</b>
<b>PANDEMIC RESPONSE   42800</b>					
42800-1010	WAGES (PANDEMIC RESPONSE)	8,240	-	32	-
42800-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-
42800-1220	FICA CONTRIBUTION ~ 6.2%	511	-	2	-
42800-1240	MEDICARE CONTRIBUTION ~ 1.45%	119	-	0	-
<b>TOTAL PERSONAL SERVICES</b>		<b>8,870</b>	<b>-</b>	<b>34</b>	<b>-</b>
<b>TOTAL PANDEMIC RESPONSE</b>		<b>8,870</b>	<b>-</b>	<b>34</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>861,804</b>	<b>1,006,700</b>	<b>866,391</b>	<b>1,233,200</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>21,909</b>	<b>(101,854)</b>	<b>74,504</b>	<b>(230,500)</b>

**2023 BUDGET SUMMARY – LIBRARY FUND (220)**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ 84,674	\$ 89,739	\$82,000	\$ 76,672
Intergovernmental	41,260	55,628	-	25,000
Other Revenue	345	300	25	300
Total Revenues	<b>126,279</b>	<b>145,667</b>	<b>82,025</b>	<b>101,972</b>
<b>Total Revenue &amp; Other Sources</b>	<b>\$126,279</b>	<b>\$145,667</b>	<b>\$82,025</b>	<b>\$101,972</b>
<b>Expenditures</b>				
Personal Services	\$ 613	\$ 3,240	\$ 806	\$ 10,866
Supplies	31,715	25,000	21,500	60,500
Other Services & Charges	50,401	58,354	50,253	62,150
Capital Outlay	-	-	-	-
Total Expenditures	<b>82,729</b>	<b>87,394</b>	<b>72,559</b>	<b>133,516</b>
<b>Other Uses</b>				
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$82,730</b>	<b>\$87,394</b>	<b>\$72,559</b>	<b>\$133,516</b>
<b>Change in Fund Balance</b>	<b>\$43,550</b>	<b>\$58,273</b>	<b>\$9,466</b>	<b>(\$31,544)</b>

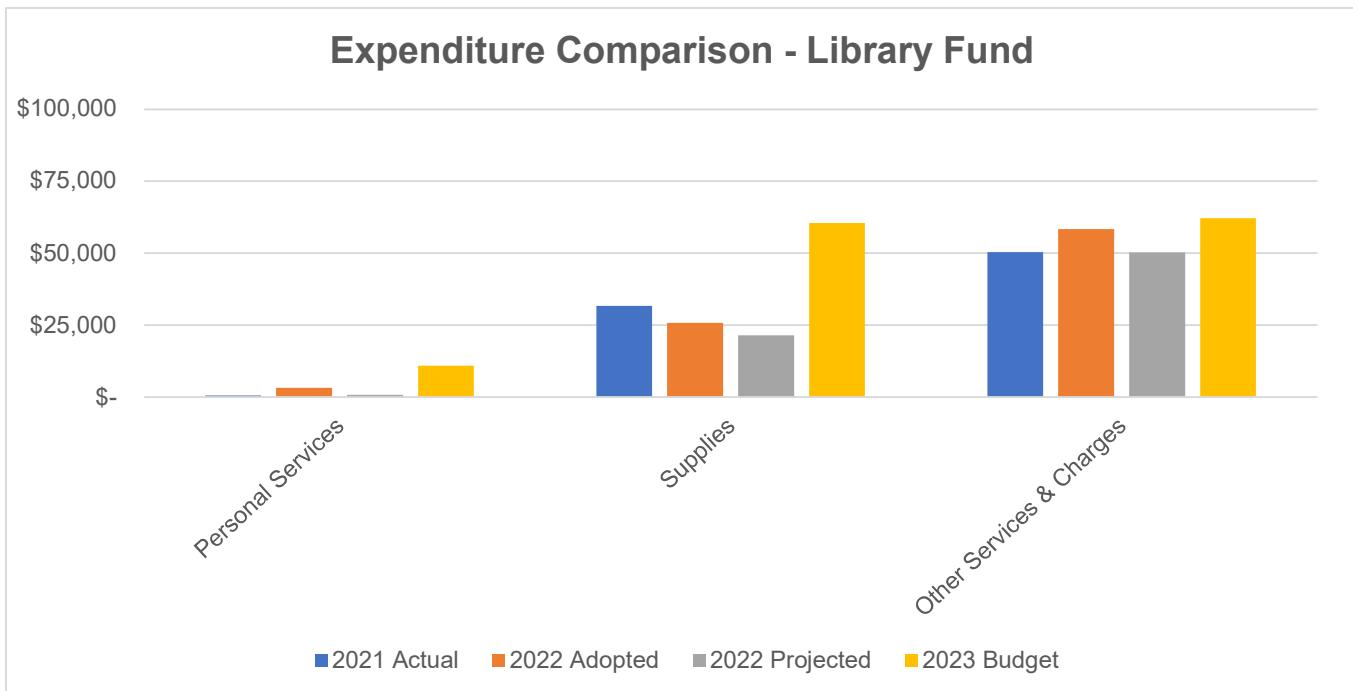
## REVENUE COMPARISON – LIBRARY FUND (220)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ 84,674	\$ 89,739	\$82,000	\$ 76,672
Intergovernmental	41,260	55,628	-	25,000
Other Revenue	345	300	25	300
<b>Total Revenues &amp; Other Sources</b>	<b>\$126,279</b>	<b>\$145,667</b>	<b>\$82,025</b>	<b>\$101,972</b>



## EXPENDITURE COMPARISON – LIBRARY FUND (220)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 613	\$ 3,240	\$ 806	\$ 10,866
Supplies	31,715	25,000	21,500	60,500
Other Services & Charges	50,401	58,354	50,253	62,150
<b>Total Expenditures &amp; Other Uses</b>	<b>\$ 82,729</b>	<b>\$ 87,394</b>	<b>\$72,559</b>	<b>\$133,516</b>



**Fund:** Special Revenue - 220  
**Function:** Culture and Recreation  
**Department:** Library

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**Description of Services:** The Library budget provides for all expenditures for the maintenance of the building and grounds. Great River Regional Library provides staff and circulation materials.

**Budget Summary:**

Revenues	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Taxes	\$ 84,674	\$ 89,739	\$82,000	\$ 76,672	
Intergovernmental	41,260	55,628	-	25,000	
Other Revenue	345	300	25	300	
Transfers In	-	-	-	-	
<b>Total</b>	<b>\$126,279</b>	<b>\$145,667</b>	<b>\$82,025</b>	<b>\$101,972</b>	<b>(30.0)%</b>

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	\$ 613	\$ 3,240	\$ 806	\$ 10,866	
Supplies	31,715	25,800	21,500	60,000	
Other Service & Charges	50,401	58,354	50,253	62,150	
Capital Outlay	-	-	-	-	
<b>Total</b>	<b>\$82,730</b>	<b>\$87,394</b>	<b>\$72,559</b>	<b>\$133,516</b>	<b>52.8%</b>

Budget Detail:

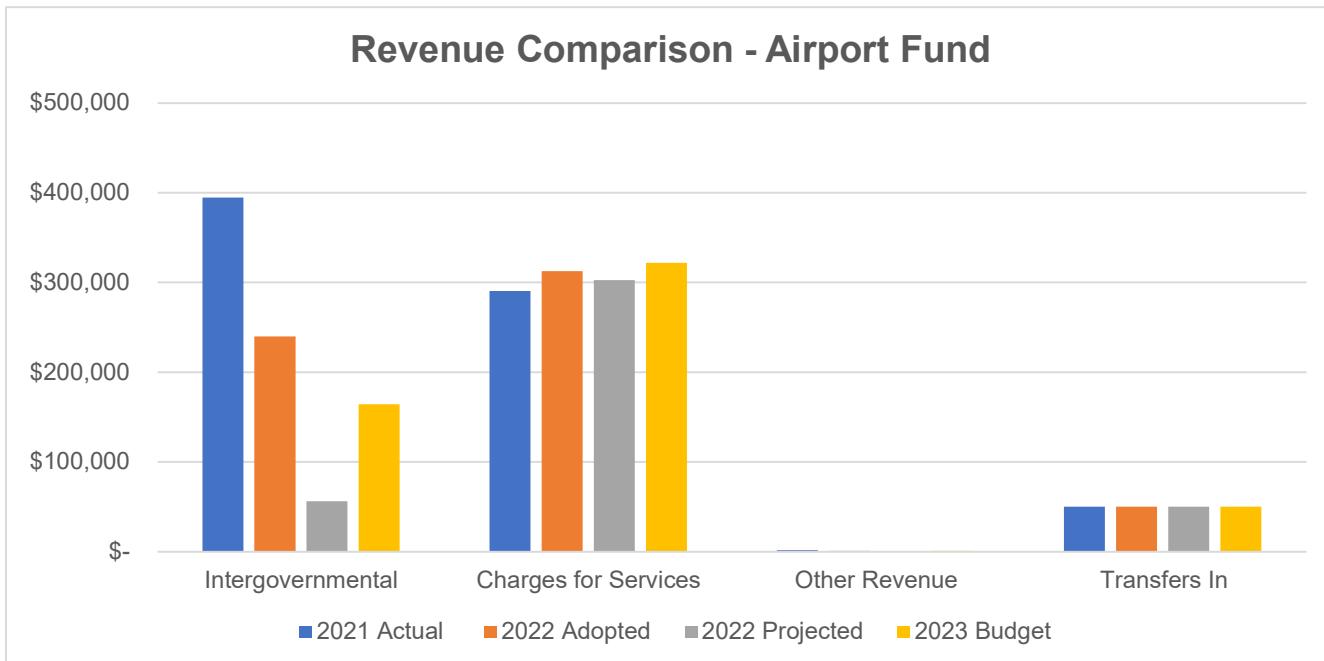
		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000	PROPERTY TX CURRENT	84,674	89,739	82,000	76,672
<b>TOTAL TAXES</b>		<b>84,674</b>	<b>89,739</b>	<b>82,000</b>	<b>76,672</b>
33401-0000	LOCAL GOVERNMENT AID	41,260	55,628	-	25,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>41,260</b>	<b>55,628</b>	<b>-</b>	<b>25,000</b>
36210-0000	INTEREST EARNED	97	300	25	300
<b>TOTAL OTHER REVENUE</b>		<b>345</b>	<b>300</b>	<b>25</b>	<b>300</b>
<b>TOTAL REVENUE</b>		<b>126,279</b>	<b>145,667</b>	<b>82,025</b>	<b>101,972</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>126,279</b>	<b>145,667</b>	<b>82,025</b>	<b>101,972</b>
<b>EXPENDITURES</b>					
45500-1010	WAGES (CUSTODIAN & MAINTENANCE)	536	2,814	700	9,436
45500-1210	PERA CONTRIBUTION ~ 7.5%	40	211	53	708
45500-1220	FICA CONTRIBUTION ~ 6.2%	30	174	43	585
45500-1240	MEDICARE CONTRIBUTION ~ 1.45 %	7	41	10	137
<b>TOTAL PERSONAL SERVICES</b>		<b>613</b>	<b>3,240</b>	<b>806</b>	<b>10,866</b>
45500-2170	SUPPLIES	406	800	500	500
45500-2280	MAINTENANCE & REPAIRS	31,309	25,000	21,000	60,000
<b>TOTAL SUPPLIES</b>		<b>31,715</b>	<b>25,800</b>	<b>21,500</b>	<b>60,500</b>
45500-3020	PROFESSIONAL FEES	543	(500)	2,000	1,000
45500-3210	TELEPHONE	701	750	1,100	900
45500-3610	LIABILITY - PROPERTY - INSURANCE	1,515	1,750	1,599	1,750
45500-3820	UTILITIES	22,998	29,000	21,000	35,000
45500-3821	SECURITY	1,521	1,400	2,200	-
45500-4050	CONTRACTED CLEANING SERVICE	14,647	16,000	15,000	15,000
45500-4370	SAFETY EXPENSE	-	-	-	-
45500-4395	MISCELLANEOUS	1,524	3,000	400	1,000
45500-4500	ALLOCATION - IT USER CHARGES	6,954	6,954	6,954	7,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>50,401</b>	<b>58,354</b>	<b>50,253</b>	<b>62,150</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>82,730</b>	<b>87,394</b>	<b>72,559</b>	<b>133,516</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>43,549</b>	<b>58,273</b>	<b>9,466</b>	<b>(31,544)</b>

**2023 BUDGET SUMMARY – AIRPORT FUND (230)**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Intergovernmental	\$394,745	\$239,882	\$ 56,000	\$164,131
Charges for Services	290,453	312,500	302,625	322,000
Other Revenue	1,559	900	128	900
<b>Total Revenues</b>	<b>\$686,757</b>	<b>\$553,282</b>	<b>\$262,443</b>	<b>\$487,031</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	-	-
Transfers In	50,000	50,000	50,000	50,000
<b>Total Revenue &amp; Other Sources</b>	<b>\$736,757</b>	<b>\$603,282</b>	<b>\$408,753</b>	<b>\$537,031</b>
<b>Expenditures</b>				
Personal Services	\$ 39,920	\$ 38,761	\$ 49,515	\$ 66,580
Supplies	199,766	210,500	230,250	210,300
Other Services & Charges	71,525	76,083	80,296	83,872
Capital Outlay	351,005	255,000	67,645	145,000
<b>Total Expenditures</b>	<b>661,586</b>	<b>580,254</b>	<b>427,706</b>	<b>505,752</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$661,586</b>	<b>\$580,254</b>	<b>\$427,706</b>	<b>\$505,752</b>
<b>Change in Fund Balance</b>	<b>\$ 75,171</b>	<b>\$ 23,028</b>	<b>(\$18,953)</b>	<b>\$ 31,279</b>

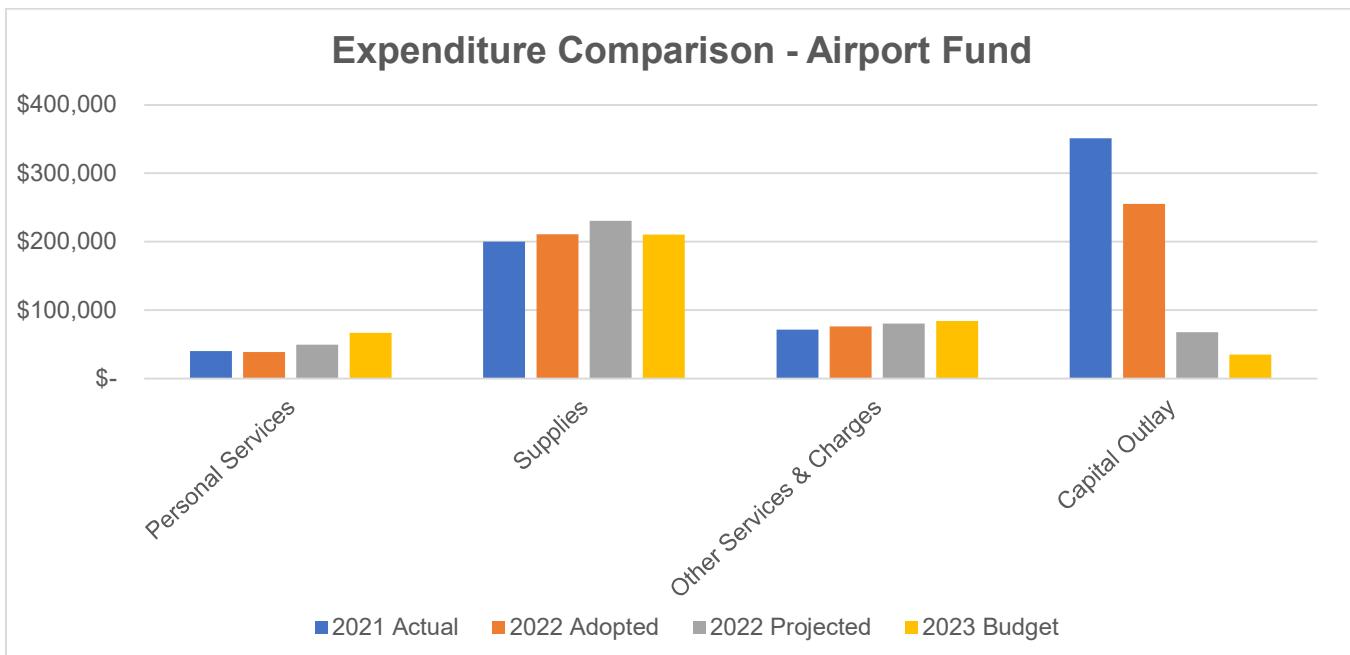
## REVENUE COMPARISON – AIRPORT FUND (230)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Intergovernmental	\$394,745	\$239,882	\$ 56,000	\$164,131
Charges for Services	290,453	312,500	302,625	322,000
Other Revenue	1,559	900	128	900
Transfers In	50,000	50,000	50,000	50,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$736,757</b>	<b>\$603,282</b>	<b>\$408,753</b>	<b>\$537,031</b>



## EXPENDITURE COMPARISON – AIRPORT FUND (230)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 39,920	\$ 38,761	\$ 49,515	\$ 66,580
Supplies	199,766	210,500	230,250	210,300
Other Services & Charges	71,525	76,083	80,296	83,872
Capital Outlay	351,005	255,000	67,645	35,000
<b>Total Expenditures &amp; Other Uses</b>	<b>\$661,586</b>	<b>\$580,254</b>	<b>\$427,706</b>	<b>\$395,752</b>



**Fund: Special Revenue - 230**

**Function: Culture and Recreation**

**Department: Buffalo Municipal Airport**

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Description of Services:

The City of Buffalo owns and operates the Buffalo Municipal Airport (KCFE). Amenities include a paved runway (18/36) that is 3200' x 75' and self-service 100LL fuel available 24 hours/day. The airport also offers lot and hangar space that can be rented by aircraft owners.



Budget Summary:

Revenues	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Intergovernmental	\$394,745	\$239,882	\$56,000	\$164,131	
Charges for Services	290,453	312,500	302,625	322,000	
Other Revenue	1,559	900	128	900	
Transfers In	50,000	50,000	50,000	50,000	
<b>Total</b>	<b>\$736,757</b>	<b>\$603,282</b>	<b>\$408,753</b>	<b>\$537,031</b>	<b>(12.0)%</b>

Expenditures	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	\$ 39,290	\$ 38,671	\$ 49,515	\$ 66,580	
Supplies	199,766	210,500	230,250	210,300	
Other Service & Charges	71,525	76,083	80,296	83,782	
Capital Outlay	351,005	255,000	67,645	145,000	
<b>Total</b>	<b>\$661,586</b>	<b>\$580,254</b>	<b>\$427,706</b>	<b>\$505,752</b>	<b>(11.0)%</b>

		History	Current		Adopted
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
33100-0000	FEDERAL GRANTS & AIDS	287,380	180,000	25,000	136,000
33400-0000	STATE GRANTS & AIDS	90,591	38,500	15,000	6,175
33402-0000	MV TAX CREDIT	-	-	-	-
33441-0000	STATE AID - MAINTENANCE	16,773	21,382	16,000	21,956
33640-0000	OTHER GRANTS & AIDS	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>394,745</b>	<b>239,882</b>	<b>56,000</b>	<b>164,131</b>
34920-0000	AIRPORT HANGAR RENT	56,400	52,500	57,000	60,000
34923-0000	LOT LEASE	19,529	20,000	20,500	22,000
34924-0000	FUEL SALES	214,524	240,000	225,000	240,000
34925-0000	AIRPORT TIEDOWN FEES	-	-	125	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>290,453</b>	<b>312,500</b>	<b>302,625</b>	<b>322,000</b>
36210-0000	INTEREST EARNED	111	250	28	250
36220-0000	RENTS & ROYALITES	-	650	100	650
36222-0000	REFUNDS & REIMBURSEMENTS	1,448	-	-	-
<b>TOTAL OTHER REVENUE</b>		<b>1,559</b>	<b>900</b>	<b>128</b>	<b>900</b>
<b>TOTAL REVENUE</b>		<b>686,757</b>	<b>553,282</b>	<b>358,753</b>	<b>487,031</b>
39203-0000	TRANSFERS IN - LIQUOR	50,000	50,000	50,000	50,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>736,757</b>	<b>603,282</b>	<b>408,753</b>	<b>537,031</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
49810-1010	WAGES	34,321	33,583	43,000	50,312
49810-1210	PERA CONTRIBUTION ~ 7.5%	2,562	2,519	3,225	3,773
49810-1220	FICA CONTRIBUTION ~ 6.2%	1,951	2,082	2,666	3,119
49810-1240	MEDICARE CONTRIBUTION ~ 1.45%	456	487	624	730
49810-1310	HEALTH INSURANCE	-	-	-	8,646
<b>TOTAL PERSONAL SERVICES</b>		<b>39,290</b>	<b>38,671</b>	<b>49,515</b>	<b>66,580</b>
49810-2170	SUPPLIES	268	500	250	300
49810-2280	MAINTENANCE & REPAIRS	14,081	20,000	15,000	20,000
49810-2590	PURCHASES - FUEL	185,417	190,000	215,000	190,000
<b>TOTAL SUPPLIES</b>		<b>199,766</b>	<b>210,500</b>	<b>230,250</b>	<b>210,300</b>
49810-3020	PROFESSIONAL SERVICES	2,400	3,000	10,000	4,000
49810-3030	ENGINEERING FEES	13,969	10,000	14,000	15,000
49810-3210	TELEPHONE	2,187	2,250	2,250	2,300
49810-3610	LIABILITY - PROPERTY - WC INSURANCE	10,032	15,000	10,418	17,000
49810-3820	UTILITIES	13,783	15,000	13,500	14,000
49810-3821	SECURITY	-	500	-	-
49810-4050	CONTRACTED CLEANING SERVICE	2,262	2,600	2,200	2,900
49810-4331	PERMIT FEES	400	500	500	500
49810-4380	TECHNOLOGY EXPENSE - DIRECT	866	950	945	1,000
49810-4395	MISCELLANEOUS	1,733	1,500	1,700	1,500
49810-4396	CREDIT CARD FEES	6,086	7,000	7,000	7,000
49810-4500	ALLOCATION - IT USER CHARGES	17,783	17,783	17,783	18,672
49810-6125	INTEREST EXPENSE	24	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>71,525</b>	<b>76,083</b>	<b>80,296</b>	<b>83,872</b>

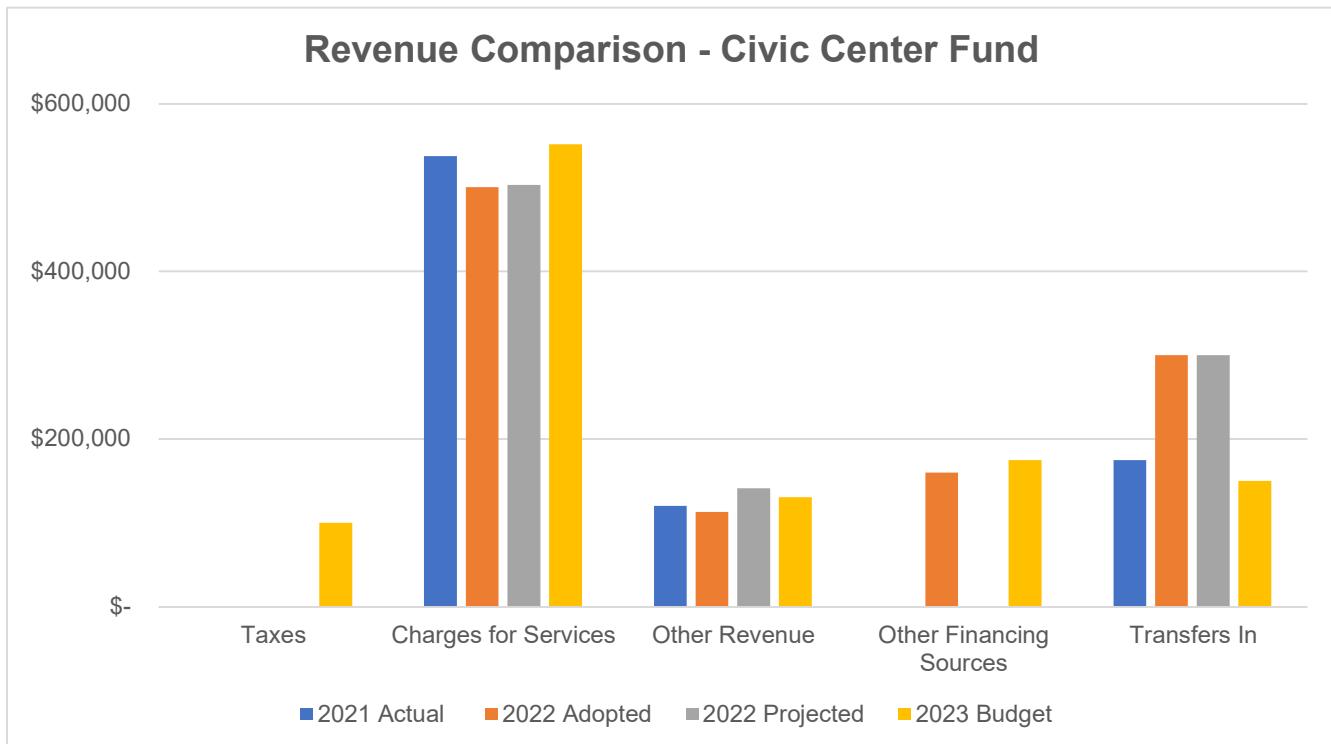
	History	Current		Adopted	
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Budget
49810-5511 (2021-5) AIRFIELD PAVEMENT	319,820	-	-	-	-
49810-5525 (2019-16) AWOS REPLACEMENT	15,262	-	-	-	-
49810-5524 (2022-10) AIRPORT MASTER PLAN	-	-	25,000	110,000	
49810-5550 CAPITAL OUTLAY	15,923	255,000	42,645	35,000	
<b>TOTAL CAPITAL OUTLAY</b>	<b>351,005</b>	<b>255,000</b>	<b>67,645</b>	<b>145,000</b>	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>661,586</b>	<b>580,254</b>	<b>427,706</b>	<b>505,752</b>	
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>75,171</b>	<b>23,028</b>	<b>(18,953)</b>	<b>31,279</b>	

**2023 BUDGET SUMMARY – CIVIC CENTER FUND (630)**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 100,000
Charges for Services	537,594	500,500	503,261	551,850
Other Revenue	120,405	113,200	141,300	130,500
<b>Total Revenues</b>	<b>\$657,999</b>	<b>\$613,700</b>	<b>\$644,561</b>	<b>\$782,350</b>
<b>Other Sources</b>				
Other Financing Sources	-	160,000	-	175,000
Transfers In	175,000	300,000	300,000	150,000
<b>Total Revenue &amp; Other Sources</b>	<b>\$832,999</b>	<b>\$1,073,700</b>	<b>\$944,561</b>	<b>\$1,107,350</b>
<b>Expenditures</b>				
Personal Services	\$267,473	\$331,201	\$350,947	\$384,762
Supplies	117,783	82,965	77,850	88,750
Other Services & Charges	279,546	266,270	304,972	340,750
Capital Outlay	9,773	202,150	43,000	208,000
<b>Total Expenditures</b>	<b>674,575</b>	<b>882,586</b>	<b>776,769</b>	<b>1,022,262</b>
<b>Total Expenditures &amp; Other Uses</b>	<b>\$674,575</b>	<b>\$882,586</b>	<b>\$776,769</b>	<b>\$1,022,262</b>
<b>Change in Fund Balance</b>	<b>\$158,424</b>	<b>\$191,114</b>	<b>\$167,792</b>	<b>\$85,088</b>

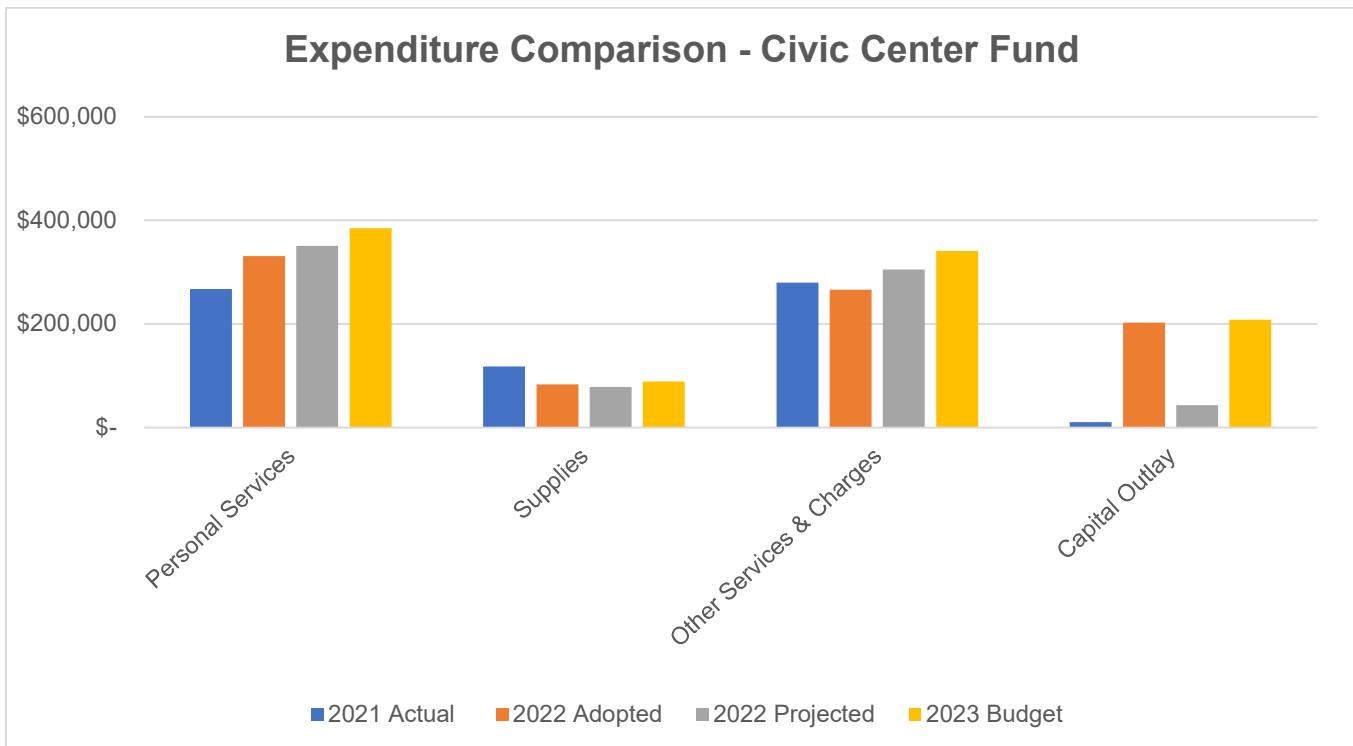
## REVENUE COMPARISON – CIVIC CENTER FUND (630)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ -	\$ -	\$ -	\$ 100,000
Charges for Services	537,594	500,500	503,261	551,850
Other Revenue	120,405	113,200	141,300	130,500
Other Financing Sources	-	160,000	-	175,000
Transfers In	175,000	300,000	300,000	150,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$832,999</b>	<b>\$1,073,700</b>	<b>\$944,561</b>	<b>\$1,107,350</b>



## EXPENDITURE COMPARISON – CIVIC CENTER FUND (630)

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$267,473	\$331,201	\$350,947	\$ 384,762
Supplies	117,783	82,965	77,850	88,750
Other Services & Charges	279,546	266,270	304,972	340,750
Capital Outlay	9,773	202,150	43,000	208,000
<b>Total Expenditures &amp; Other Uses</b>	<b>\$674,575</b>	<b>\$882,586</b>	<b>\$776,769</b>	<b>\$1,022,262</b>



**Fund: Special Revenue - 630**  
**Function: Culture and Recreation**  
**Department: Civic Center**

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**Description of Services:**

The Buffalo Civic Center is a year-round recreational and meeting facility featuring two indoor, regulation-size ice sheets and an outdoor rink available during the winter months. The facility is available for open skating, youth and adult hockey, figure skating, group rentals, birthday parties, events and meeting space. The Civic Center is home to the Buffalo Bison boys and girls' hockey teams, Buffalo Youth Hockey Association and the Buffalo Figure Skating Club.



**Budget Summary:**

<b>Revenues</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Property Taxes	\$ -	\$ -	\$ -	\$ 100,000	
Charges for Services	537,594	500,500	503,261	551,850	
Other Revenue	120,405	113,200	141,300	130,500	
Other Financing Sources	-	160,000	-	175,000	
Transfers In	175,000	300,000	300,000	150,000	
<b>Total</b>	<b>\$832,999</b>	<b>\$1,073,700</b>	<b>\$944,561</b>	<b>\$1,107,350</b>	<b>3.1%</b>

<b>Expenditures</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Personal Services	\$267,473	\$331,201	\$350,947	\$ 384,762	
Supplies	117,783	82,965	77,850	88,750	
Other Service & Charges	279,254	266,270	304,972	340,750	
Capital Outlay	9,773	202,150	43,000	208,000	
Debt Service	9,196	-	-	-	
<b>Total</b>	<b>\$674,284</b>	<b>\$882,586</b>	<b>\$776,769</b>	<b>\$1,022,262</b>	<b>15.8%</b>

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>REVENUE</b>					
31010-0000	PROPERTY TX CURRENT	-	-	-	100,000
<b>TOTAL INTERGOVERNMENTAL</b>		-	-	-	100,000
37821-0000	VENDING MACHINE COMMISSION	480	2,000	1,100	1,500
37916-0000	SPECIAL EVENTS REVENUE	-	-	7,016	5,000
38060-0000	ICE TIME	534,093	495,000	495,000	540,350
38068-0000	OPEN SKATING	3,005	3,500	-	3,500
38069-0000	CONCESSIONS	15	-	145	-
38076-0000	SKATE SHARPENING (SPORT SHOP)	-	-	-	1,500
<b>TOTAL CHARGES FOR SERVICES</b>		537,594	500,500	503,261	551,850
36220-0000	RENTS & ROYALTIES	9,256	12,000	27,000	25,000
36222-0000	REFUNDS & REIMBURSEMENTS	4,563	-	5,000	-
36226-0000	FACILITY USE - DIST 877	40,000	40,000	40,000	40,000
36230-0000	CONTRIBUTION/DONATIONS	50,000	50,000	50,000	50,000
36227-0000	ADVERTISING	16,066	10,000	19,000	15,000
36240-0000	OTHER REVENUE	520	1,200	300	500
<b>TOTAL OTHER REVENUE</b>		120,405	113,200	141,300	130,500
<b>TOTAL REVENUE</b>		<b>657,999</b>	<b>613,700</b>	<b>644,561</b>	<b>782,350</b>
39203-0000	TRANSFERS IN - FROM GENERAL	75,000	200,000	200,000	-
39210-0000	TRANSFERS IN - FROM ELECTRIC	100,000	100,000	100,000	100,000
39210-0000	TRANSFERS IN - FROM LIQUOR	-	-	-	50,000
39310-0000	BOND PROCEEDS	-	160,000	-	175,000
<b>TOTAL OTHER FINANCING SOURCES</b>		175,000	460,000	300,000	325,000
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>832,999</b>	<b>1,073,700</b>	<b>944,561</b>	<b>1,107,350</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>CIVIC CENTER   45122</b>					
45122-1010	WAGES (ADMINISTRATION)	73,749	120,558	115,000	136,412
45122-1040	WAGES (MAINTENANCE)	126,681	117,618	151,000	153,792
45122-1210	PERA CONTRIBUTION ~ 7.5%	13,481	17,863	19,950	21,765
45122-1220	FICA CONTRIBUTION ~ 6.2%	11,900	14,767	16,492	17,993
45122-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,783	3,454	3,857	4,208
45122-1310	HEALTH INSURANCE	37,356	56,941	43,000	50,592
45122-1420	UNEMPLOYMENT BENEFITS	1,525	-	1,648	-
<b>TOTAL PERSONAL SERVICES</b>		<b>267,473</b>	<b>331,201</b>	<b>350,947</b>	<b>384,762</b>

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
45122-2010	OFFICE SUPPLIES	151	250	-	250
45122-2070	TRAINING	57	1,390	400	1,000
45122-2120	VEHICLE EXPENSE	(30)	600	-	500
45122-2150	MATERIALS/SUPPLIES	14,310	15,500	22,000	16,000
45122-2180	CLOTHING ALLOWANCE	1,045	225	550	1,000
45122-2210	EQUIPMENT MAINTENANCE	61,416	40,000	31,000	35,000
45122-2280	MAINTENANCE & REPAIRS	40,743	25,000	23,500	35,000
45122-2400	SMALL TOOLS & MINOR EQUIPMENT	91	-	400	-
<b>TOTAL SUPPLIES</b>		<b>117,783</b>	<b>82,965</b>	<b>77,850</b>	<b>88,750</b>
45122-3010	AUDITING/ACCOUNTING	3,382	2,500	3,049	3,500
45122-3020	PROFESSIONAL SERVICES	3,733	5,000	10,000	55,000
45122-3060	PERSONNEL TESTING	60	-	30	-
45122-3210	TELEPHONE	3,476	4,000	5,100	3,500
45122-3610	LIABILITY - PROPERTY - WC INSURANCE	20,160	25,000	25,351	25,000
45122-3615	CASUALTY LOSS/DEDUCTIBLE	446	5,000	-	5,000
45122-3820	UTILITIES	216,005	185,000	210,000	210,000
45122-3821	SECURITY	785	1,000	9,000	4,000
45122-4180	SPECIAL EVENTS EXPENSE	-	-	2,500	-
45122-4310	CASH OVER/SHORT	(117)	-	(9)	-
45122-4330	DUES & SUBSCRIPTIONS	-	300	200	300
45122-4370	SAFETY EXPENSE	-	500	351	500
45122-4380	TECHNOLOGY EXPENSE - DIRECT	-	-	3,000	-
45122-4395	MISCELLANEOUS	839	4,500	1,500	3,000
45122-4402	ADVERTISING	3,545	1,000	10,000	2,500
45122-4500	ALLOCATION - IT USER CHARGES	24,470	24,470	24,470	26,250
45122-6125	INTEREST EXPENSE	2,471	8,000	430	2,200
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>279,254</b>	<b>266,270</b>	<b>304,972</b>	<b>340,750</b>
45122-5550	CAPITAL OUTLAY	9,773	202,150	43,000	208,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>9,773</b>	<b>202,150</b>	<b>43,000</b>	<b>208,000</b>
<b>TOTAL CIVIC CENTER</b>		<b>674,284</b>	<b>882,586</b>	<b>776,769</b>	<b>1,022,262</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>674,576</b>	<b>882,586</b>	<b>776,769</b>	<b>1,022,262</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>158,423</b>	<b>191,114</b>	<b>167,792</b>	<b>85,088</b>

# ANNUAL BUDGET

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## ENTERPRISE FUNDS

**2023 BUDGET SUMMARY – ENTERPRISE FUNDS**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION**

<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ 502,418	\$ 933,294	\$ 525,000	\$ 500,000
Intergovernmental	161,631	939,922	515,000	165,000
Charges for Services	27,265,230	27,811,807	30,053,474	29,263,961
Sales	6,758,005	6,677,000	6,890,474	7,050,514
Other Revenue	1,301,980	638,463	621,171	763,800
Total Revenues	<u>32,401,265</u>	<u>31,695,547</u>	<u>32,440,565</u>	<u>34,464,819</u>
<b>Other Sources</b>				
Other Financing Sources	203,064	1,340,000	6,183	6,943,500
Transfers In	-	350,000	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$36,192,328</b>	<b>\$38,690,486</b>	<b>\$38,611,302</b>	<b>\$44,686,775</b>
<b>Expenses</b>				
Personal Services	\$ 3,938,293	\$ 4,951,397	\$ 4,544,604	\$ 5,120,697
Supplies	17,475,154	16,096,009	17,542,819	16,909,964
Other Services & Charges	6,804,429	6,927,920	6,802,424	6,969,722
Capital Outlay	(718)	3,914,000	2,220,768	7,819,500
Debt Service	1,662,046	2,056,664	2,012,344	1,646,709
Total Expenses	<u>29,879,204</u>	<u>33,945,990</u>	<u>33,122,959</u>	<u>38,466,592</u>
<b>Other Uses</b>				
Transfers Out	1,500,000	1,525,000	1,450,000	1,450,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$31,379,204</b>	<b>\$35,470,990</b>	<b>\$34,572,959</b>	<b>\$39,916,592</b>
<b>Change in Net Position</b>	<b>\$ 4,813,124</b>	<b>\$ 3,219,496</b>	<b>\$ 4,038,343</b>	<b>\$ 4,770,183</b>

*Note ~ For budgetary purposes, all Debt Service bond principal payments have been excluded from the summary schedule and are included in the projected cash flow statement instead. For financial reporting, these payments are recorded as reductions in the fund's outstanding long-term liabilities in accordance with GAAP.*

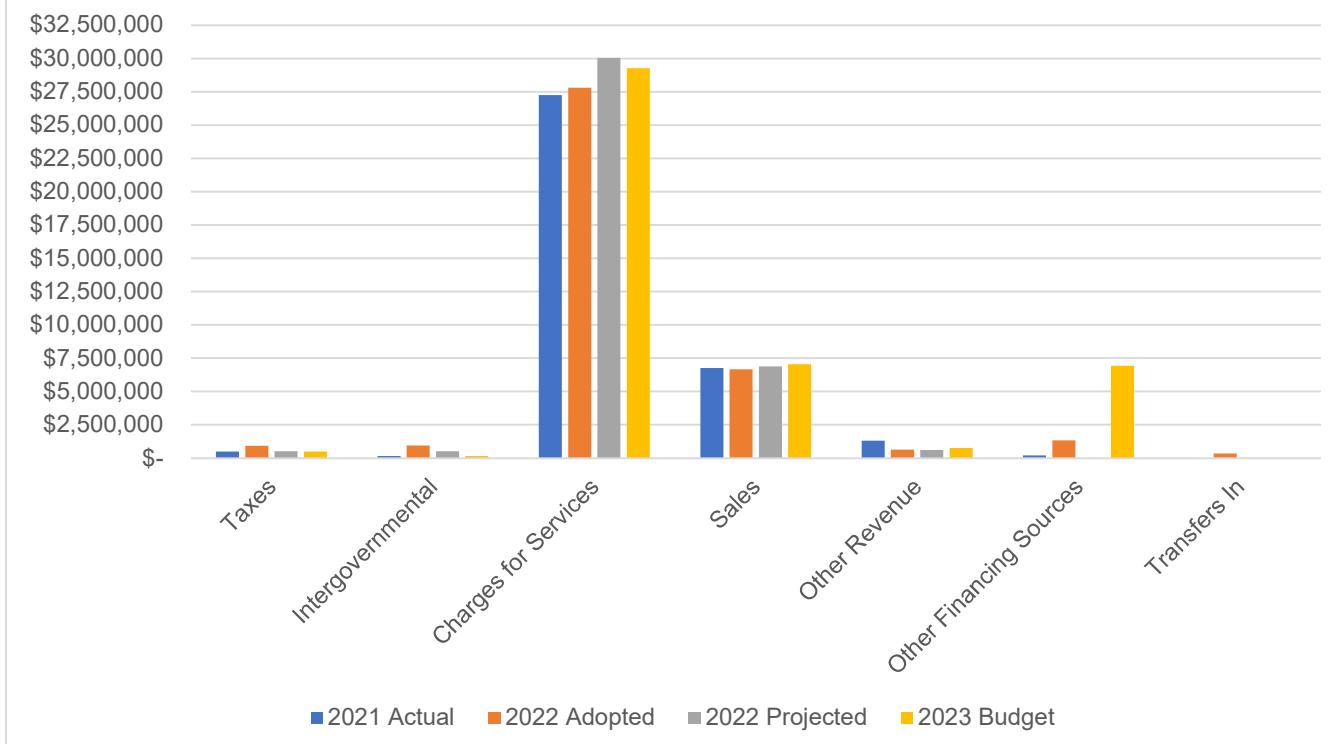
*Note ~ For budgetary purposes, Other Financing Sources and Capital Outlay are included in the change of net assets. For financial reporting, these items are recorded as assets or liabilities in accordance with GAAP.*

*Note ~ 2022 Adopted Budget included the Golf Course Fund, whereas the 2022 Projection and 2023 Adopted Budget do not because of its sale in 2022.*

## REVENUE COMPARISON – ENTERPRISE FUNDS

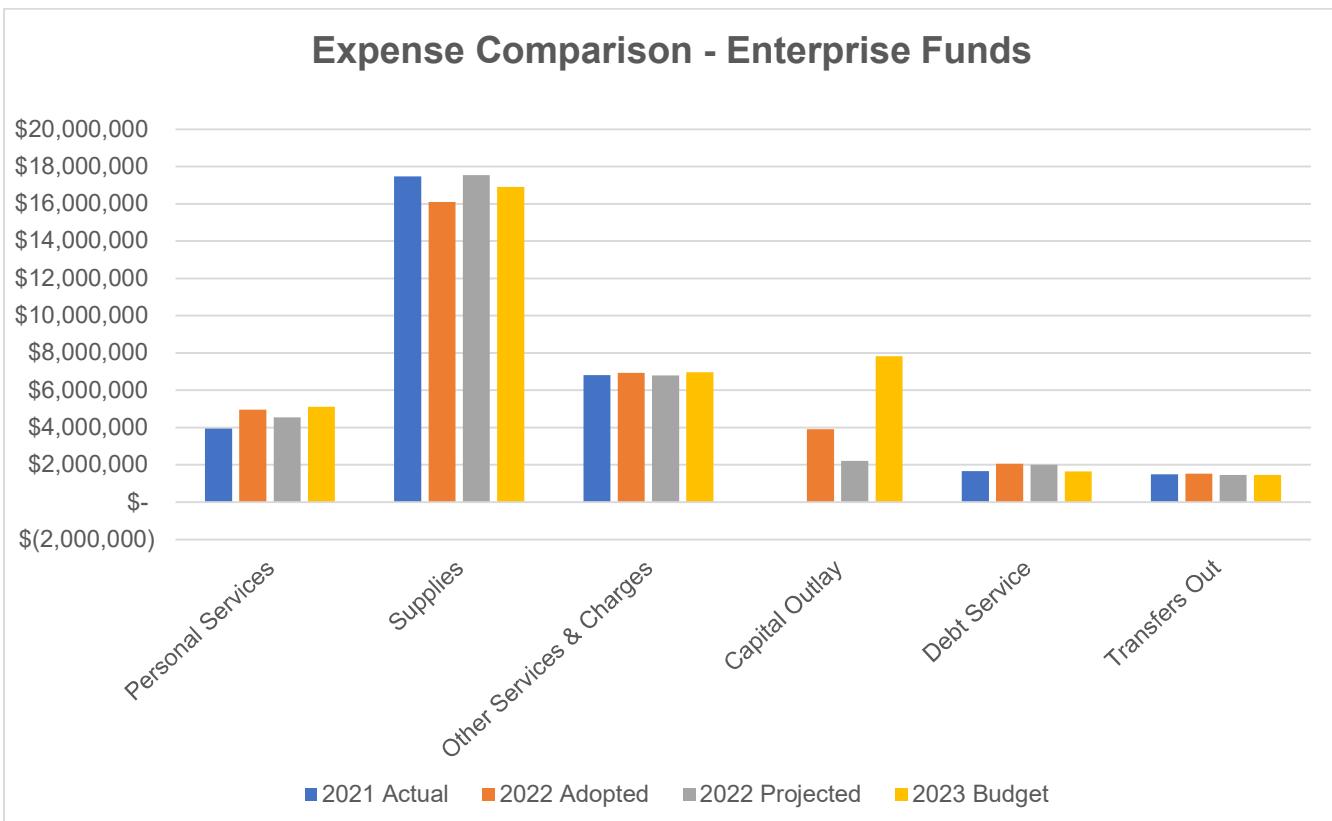
	2021	2022	2022	2023
	Actual	Adopted	Projected	Adopted
Taxes	\$ 502,418	\$ 933,294	\$ 525,000	\$ 500,000
Intergovernmental	161,631	939,922	515,000	165,000
Charges for Services	27,265,230	27,811,807	30,053,474	29,263,961
Sales	6,758,005	6,677,000	6,890,474	7,050,514
Other Revenue	1,301,980	638,463	621,171	763,800
Other Financing Sources	203,064	1,340,000	6,183	6,943,500
Transfers In	-	350,000	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$36,192,328</b>	<b>\$38,690,486</b>	<b>\$38,611,302</b>	<b>\$44,686,775</b>

### Revenue Comparison - Enterprise Funds



## EXPENSE COMPARISON – ENTERPRISE FUNDS

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 3,938,293	\$ 4,951,397	\$ 4,544,604	\$ 5,120,697
Supplies	17,475,154	16,096,009	17,542,819	16,909,964
Other Services & Charges	6,804,429	6,927,920	6,802,424	6,969,722
Capital Outlay	(718)	3,914,000	2,220,768	7,819,500
Debt Service	1,662,046	2,056,664	2,012,344	1,646,709
Transfers Out	1,500,000	1,525,000	1,450,000	1,450,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$31,379,204</b>	<b>\$35,470,990</b>	<b>\$34,572,959</b>	<b>\$39,916,592</b>



**2023 BUDGET SUMMARY – ELECTRIC & FIBER (FUND 600)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION**

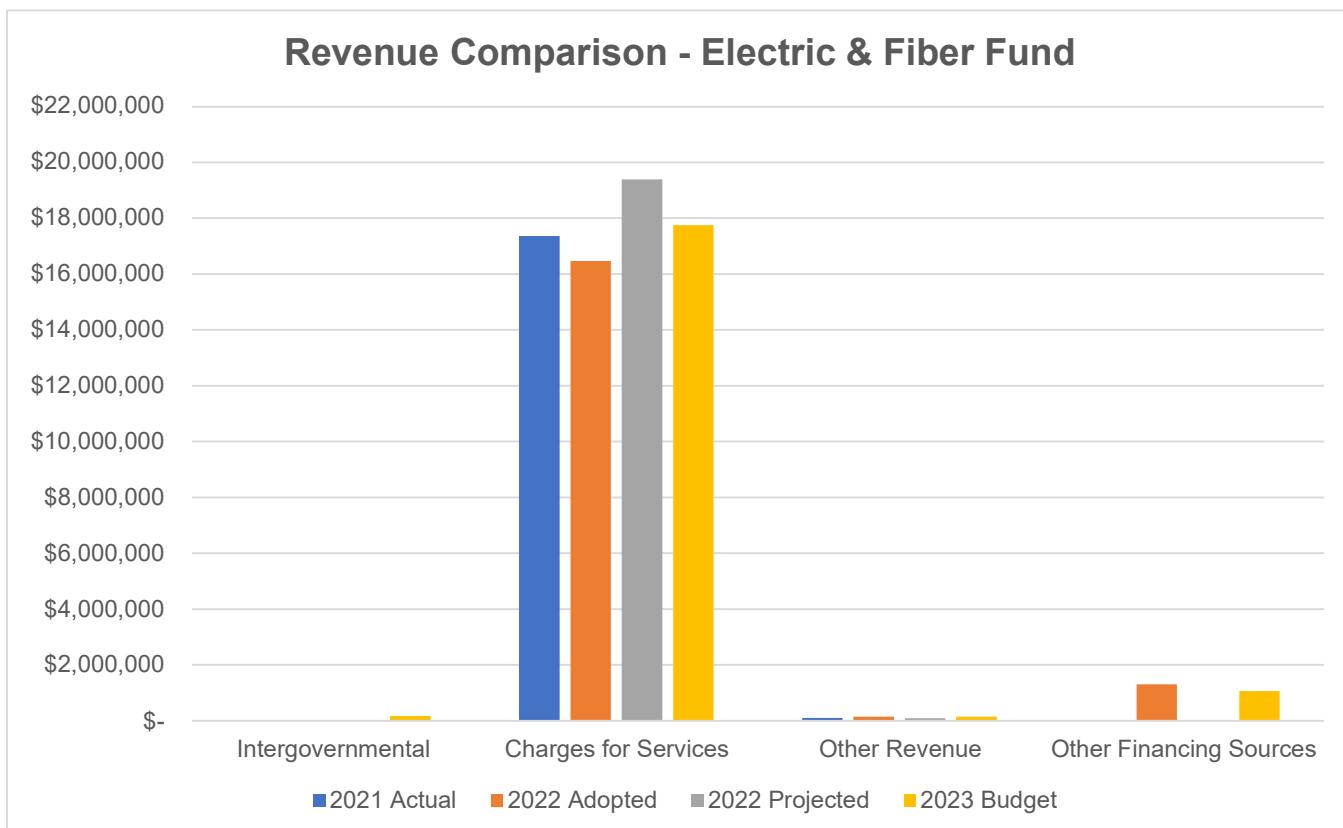
<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	- -	- -	- -	165,000
Charges for Services	17,360,493	16,462,841	19,385,725	17,753,953
Other Revenue	101,015	142,100	88,430	152,000
Total Revenues	<u>17,461,508</u>	<u>16,604,941</u>	<u>19,474,155</u>	<u>18,070,953</u>
<b>Other Sources</b>				
Other Financing Sources	- -	1,300,000	3,500	1,065,000
Transfers In	- -	- -	- -	- -
<b>Total Revenue &amp; Other Sources</b>	<u>\$17,461,508</u>	<u>\$17,904,941</u>	<u>\$19,477,655</u>	<u>\$19,135,953</u>
<b>Expenses</b>				
Personal Services	\$ 1,325,394	\$ 1,781,008	\$ 1,649,591	\$ 2,116,380
Supplies	11,034,150	9,874,471	11,612,235	10,599,854
Other Services & Charges	2,441,304	2,407,380	2,627,441	2,668,765
Capital Outlay	(4,733)	1,639,500	448,000	1,675,000
Debt Service	163,516	213,557	207,309	125,249
Total Expenditures	<u>14,959,631</u>	<u>15,915,916</u>	<u>16,459,576</u>	<u>17,185,248</u>
<b>Other Uses</b>				
Transfers Out	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Total Expenses &amp; Other Uses</b>	<u>\$15,959,631</u>	<u>\$16,915,916</u>	<u>\$17,544,576</u>	<u>\$18,185,248</u>
<b>Change in Net Position</b>	<b>\$1,501,877</b>	<b>\$989,025</b>	<b>\$1,933,079</b>	<b>\$950,705</b>

*Note ~ For budgetary purposes, all Debt Service bond principal payments have been excluded from the summary schedule and are included in the projected cash flow statement instead. For financial reporting, these payments are recorded as reductions in the fund's outstanding long-term liabilities in accordance with GAAP.*

*Note ~ For budgetary purposes, Other Financing Sources and Capital Outlay are included in the change of net assets. For financial reporting, these items are recorded as assets or liabilities in accordance with GAAP.*

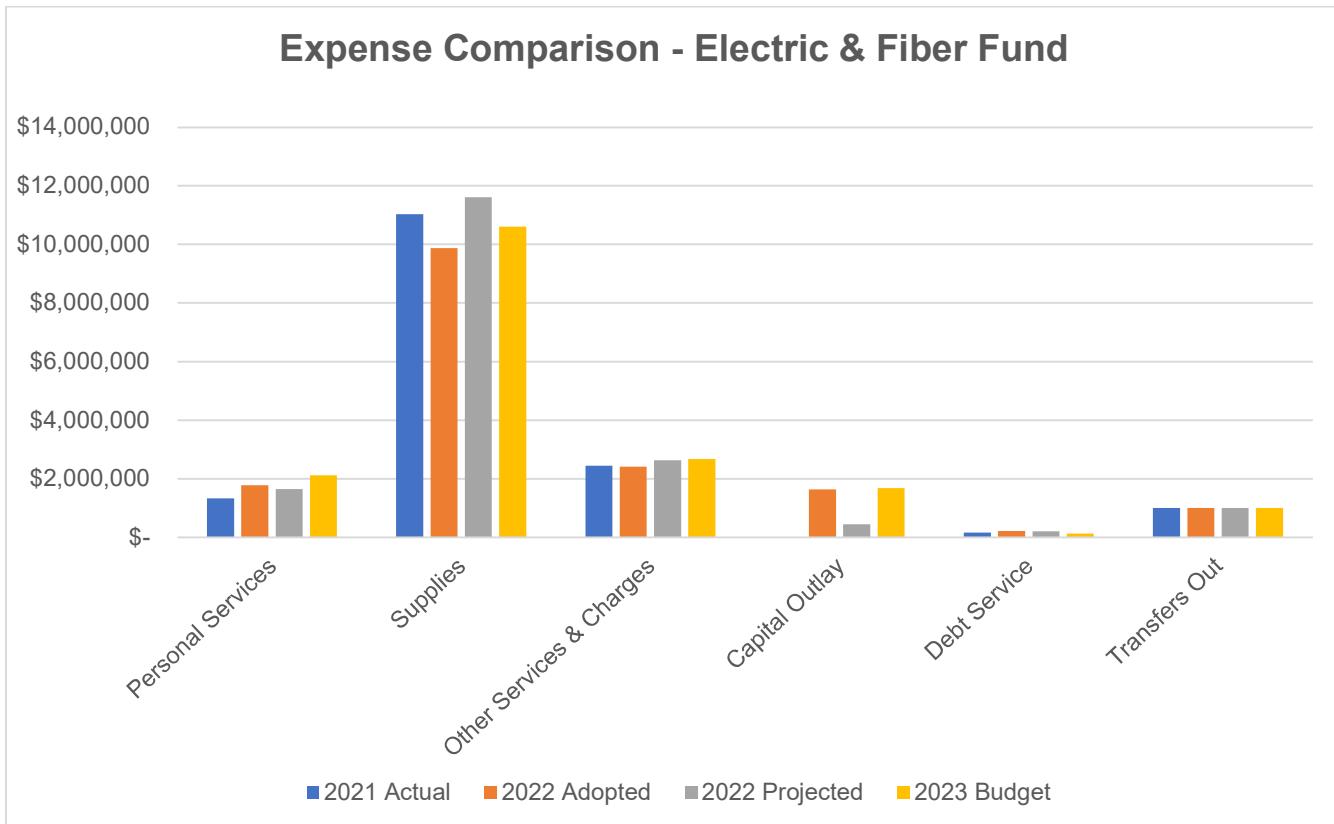
## REVENUE COMPARISON – ELECTRIC & FIBER FUND

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	- -	- -	- -	165,000
Charges for Services	17,360,493	16,462,841	19,385,725	17,753,953
Other Revenue	101,015	142,100	88,430	152,000
Other Financing Sources	- -	1,300,000	3,500	1,065,000
Transfers In	- -	- -	- -	- -
<b>Total Revenues &amp; Other Sources</b>	<b>\$17,461,508</b>	<b>\$17,904,941</b>	<b>\$19,477,655</b>	<b>\$19,135,953</b>



## EXPENSE COMPARISON – ELECTRIC & FIBER FUND

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 1,325,394	\$ 1,781,008	\$ 1,649,591	\$ 2,116,380
Supplies	11,034,150	9,874,471	11,612,235	10,599,854
Other Services & Charges	2,441,304	2,407,380	2,627,441	2,668,765
Capital Outlay	(4,733)	1,639,500	448,000	1,675,000
Debt Service	163,516	213,557	207,309	125,249
Transfers Out & Other Finance Uses	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$15,959,631</b>	<b>\$16,915,916</b>	<b>\$17,544,576</b>	<b>\$18,185,248</b>



**Fund: Enterprise – 600**  
**Function: Public Works**  
**Department: Electric**

**Description of Services:**

The City of Buffalo owns and operates an electric utility, Buffalo Municipal Electric (BME), currently providing service to over 6,000 customers within a service territory of 7 square miles. BME operates under the direction of the City Council and City Administrator. As a city owned utility, BME is responsive to the community offering a standard of service with favorable response times, competitive rates, and maintaining public safety.

The electric distribution system provides power by 79% underground and 21% overhead transmission and consists of a substation, transmission lines, poles and transformers. BME also maintains and operates 1,505 streetlights. Buffalo is a member of the Minnesota Municipal Power Agency (MMPA) and receives all its electric power requirements from MMPA's generation portfolio.

**Budget Summary:**

Revenues	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Taxes	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental	-	-	-	165,000	
Charges for Services	17,161,335	16,231,541	19,152,925	17,475,653	
Other Revenue	101,015	142,100	88,430	152,000	
Other Financing Sources	-	1,300,000	3,500	1,065,000	
<b>Total</b>	<b>\$17,262,350</b>	<b>\$17,673,641</b>	<b>\$19,244,855</b>	<b>\$18,857,653</b>	<b>6.7%</b>

Expenses	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	\$ 1,104,777	\$ 1,419,460	\$ 1,408,021	\$ 1,696,693	
Supplies	11,018,817	9,835,085	11,572,935	10,548,854	
Other Services & Charges	2,084,792	2,018,855	2,168,527	2,183,015	
Capital Outlay	-	1,430,500	313,000	1,200,000	
Debt Service	162,044	213,399	174,245	125,249	
Transfers Out	1,000,000	1,000,000	1,000,000	1,000,000	
<b>Total</b>	<b>\$15,370,430</b>	<b>\$15,917,299</b>	<b>\$16,636,728</b>	<b>\$16,753,811</b>	<b>5.7%</b>

**Budget Detail:**

*Locally, serving a part of Buffalo's electricity requirement is MMPA's 7-Megawatt (MW) utility-scale solar facility located in Buffalo providing power to local homes and businesses.*



Tatanka Solar Farm, Buffalo MN

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
33100-0000	FEDERAL GRANTS & AIDS	-	-	-	165,000
<b>TOTAL INTERGOVERNMENTAL</b>		-	-	-	<b>165,000</b>
37145-0000	ASSETS -CONTR/ANOTHER FUND				
37410-0000	ELECTRIC SALES	16,979,411	16,064,741	18,961,770	17,283,853
37411-0000	GREEN POWER	12	-	555	-
37412-0000	CIP REBATE	156,259	150,000	175,000	175,000
37413-0000	GEOPOWER RATE CREDIT	23,954	15,000	15,000	15,000
37419-0000	RACK CO-LOCATION	1,699	1,800	600	1,800
37500-0000	FIBER OPTICS SALES	171,463	200,000	175,000	200,000
37600-0000	FIBER - GPON CONNECTION	22,730	25,000	55,000	72,000
37611-0000	FIBER - E-BOX	2,201	3,500	-	3,500
37612-0000	FIBER - EQUIPMENT SALES	371	-	400	-
37620-0000	FIBER - NET MOTION CONNECTION	2,394	2,800	2,400	2,800
<b>TOTAL CHARGES FOR SERVICES</b>		<b>17,360,493</b>	<b>16,462,841</b>	<b>19,385,725</b>	<b>17,753,953</b>
36210-0000	INTEREST EARNED	4,625	20,000	12,000	20,000
36222-0000	REFUNDS & REIMBURSEMENTS	45,897	60,000	6,500	40,000
36240-0000	OTHER REVENUES	3,256	4,000	35,259	45,000
37420-0000	ELECTRIC ACCESS CHARGE	31,500	30,000	14,000	20,000
37425-0000	SECONDARY SERVICE LINE	15,750	15,000	6,200	10,000
37450-0000	ELECTRIC RECONNECT CHARGE	-	8,500	5,700	8,500
37453-0000	INTEREST - ALL FUNDS	(13)	-	-	-
37454-0000	ELECTRIC - POLE USE	-	4,600	8,771	8,500
<b>TOTAL OTHER REVENUE</b>		<b>101,015</b>	<b>142,100</b>	<b>88,430</b>	<b>152,000</b>
<b>TOTAL REVENUE</b>		<b>17,461,508</b>	<b>16,604,941</b>	<b>19,474,155</b>	<b>18,070,953</b>
39101-0000	SALE OF PROPERTY/EQUIPMENT	-	-	3,500	-
39310-0000	BOND PROCEEDS	-	1,300,000	-	525,000
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	540,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>1,300,000</b>	<b>3,500</b>	<b>1,065,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>17,461,508</b>	<b>17,904,941</b>	<b>19,477,655</b>	<b>19,135,953</b>

		History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
<b>PANDEMIC RESPONSE   42800</b>						
42800-4370	SAFETY EXPENSE	-	-	3,600	-	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		-	-	3,600	-	
<b>TOTAL PANDEMIC RESPONSE</b>		<b>113</b>	-	<b>3,600.00</b>	-	
<b>WHOLESALE POWER   49560</b>						
49560-2594	ELECTRICITY	10,771,858	9,397,873	11,184,441	10,111,054	
<b>TOTAL SUPPLIES</b>		<b>10,771,858</b>	<b>9,397,873</b>	<b>11,184,441</b>	<b>10,111,054</b>	
<b>TOTAL WHOLESALE POWER</b>		<b>10,771,858</b>	<b>9,397,873</b>	<b>11,184,441</b>	<b>10,111,054</b>	
<b>TRANSMISSION &amp; DISTRIBUTION   49570</b>						
49570-1010	WAGES	693,993	684,658	725,000	899,448	
49570-1210	PERA CONTRIBUTION ~ 7.5%	(82,951)	51,349	54,375	67,459	
49570-1220	FICA CONTRIBUTION ~ 6.20%	40,175	42,449	44,950	55,766	
49570-1240	MEDICARE CONTRIBUTION ~ 1.45%	9,396	9,928	10,513	13,042	
49570-1310	HEALTH INSURANCE	156,648	154,448	148,000	98,415	
<b>TOTAL PERSONAL SERVICES</b>		<b>790,552</b>	<b>942,832</b>	<b>982,838</b>	<b>1,134,130</b>	
49570-2211	GENERATOR MAINTENANCE	4,010	1,826	1,000	1,800	
49570-2280	MAINTENANCE & REPAIRS	100,467	55,000	45,000	55,000	
49570-2290	SHOP EXPENSE	12,119	13,000	13,000	13,000	
49570-2400	SMALL TOOLS & MINOR EQUIPMENT	22,207	25,000	15,000	40,000	
<b>TOTAL SUPPLIES</b>		<b>138,804</b>	<b>94,826</b>	<b>74,000</b>	<b>109,800</b>	
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>		<b>929,356</b>	<b>1,037,658</b>	<b>1,056,838</b>	<b>1,243,930</b>	
<b>NEW STREET LIGHTING   49576</b>						
49576-2150	NEW STREET LIGHT MATERIAL	-	35,000	1,300	25,000	
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>35,000</b>	<b>1,300</b>	<b>25,000</b>	
49576-3020	PROFESSIONAL SERVICES	-	20,000	15,000	15,000	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>20,000</b>	<b>15,000</b>	<b>15,000</b>	
<b>TOTAL NEW STREET LIGHTING</b>		<b>-</b>	<b>62,079</b>	<b>16,300</b>	<b>40,000</b>	
<b>NEW UNDERGROUND TRANSMISSION   49577</b>						
49577-2150	NEW U.G. MATERIAL	-	150,000	175,000	150,000	
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>150,000</b>	<b>175,000</b>	<b>150,000</b>	
49577-3020	PROFESSIONAL SERVICES	-	50,000	3,500	50,000	
49577-4395	NEW U.G. MISCELLANEOUS	-	1,000	2,000	5,000	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>51,000</b>	<b>5,500</b>	<b>55,000</b>	
<b>TOTAL NEW UNDERGROUND TRANSMISSION</b>		<b>-</b>	<b>288,963</b>	<b>242,904</b>	<b>205,000</b>	
<b>NEW OVERHEAD TRANSMISSION   49582</b>						
49582-1010	NEW CONSTRUCTION - WAGES	-	6,149	5,081	-	
49582-1210	PERA CONTRIBUTIONS ~ 7.5%	-	458	379	-	
49582-1220	FICA CONTRIBUTIONS ~ 6.2%	-	382	288	-	
49582-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	-	91	67	-	
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>7,080</b>	<b>5,815</b>	<b>-</b>	
49582-2150	NEW CONSTRUCTION - MATERIAL	-	20,000	2,500	15,000	
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>20,000</b>	<b>2,500</b>	<b>15,000</b>	
<b>TOTAL NEW OVERHEAD TRANSMISSION</b>		<b>115</b>	<b>-</b>	<b>27,080</b>	<b>8,315</b>	
					<b>15,000</b>	

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>WIRELESS INTERNET-BWIG   49583</b>					
<b>TOTAL PERSONAL SERVICES</b>		2,826	-	-	-
49583-3820	UTILITIES	1,219	-	1,341	-
49583-4200	DEPRECIATION EXPENSE	90,069	-	85,000	75,000
49583-4395	MISCELLANEOUS	885	-	-	-
49583-4402	ADVERTISING	-	-	61	-
49583-4500	ALLOCATION - IT USER CHARGES	1,970	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		94,143	-	86,402	75,000
49583-6134	LP INTEREST - 2016	452	15,750	-	-
<b>TOTAL DEBT SERVICE</b>		452	15,750	-	-
<b>TOTAL BWIG</b>		97,421	15,750	86,402	75,000
<b>ELECTRIC - ADMIN &amp; GENERAL   49590</b>					
49590-1010	WAGES	272,057	325,228	310,000	446,156
49590-1150	VACATION/COMP WAGE ACCRUAL	(227)	-	-	-
49590-1210	PERA CONTRIBUTION ~ 7.5%	19,810	24,391	23,250	33,462
49590-1220	FICA CONTRIBUTION ~ 6.20%	15,916	20,167	19,220	27,665
49590-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,730	4,720	4,495	6,473
49590-1310	HEALTH INSURANCE	-	-	-	48,807
<b>TOTAL PERSONAL SERVICES</b>		311,286	374,506	356,965	562,563
49590-2010	OFFICE SUPPLIES	1,223	3,000	3,025	2,000
49590-2070	TRAINING	13,117	19,286	35,000	20,000
49590-2120	MOTOR FUELS/VEHICLE EXPENSE	23,358	25,000	34,519	25,000
49590-2180	UNIFORM/CLOTHING ALLOWANCE	1,535	5,100	3,500	5,000
49590-2210	EQUIPMENT MAINTENANCE	57,077	60,000	46,318	60,000
49590-2211	GENERATOR MAINTENANCE	195	-	589	1,000
49590-2291	MAINTENANCE - CITY BUILDINGS	11,651	25,000	12,743	25,000
<b>TOTAL SUPPLIES</b>		108,156	137,386	135,694	138,000
49590-3010	AUDITING/ACCOUNTING	12,400	16,500	12,000	16,500
49590-3020	PROFESSIONAL SERVICES	9,426	30,000	70,000	60,000
49590-3060	PERSONNEL TESTING	350	250	600	400
49590-3101	BOND ADMINISTRATION FEES	-	200	-	200
49590-3103	CIP EXPENDITURES	182,894	190,000	190,000	190,000
49590-3104	CIP PROGRAM ADDER	215,670	150,000	200,000	175,000
49590-3210	TELEPHONE	10,322	10,000	11,185	10,000
49590-3220	POSTAGE	4,500	10,000	5,333	10,000
49590-3230	RADIO UNITS	118	5,000	116	5,000
49590-3310	MILEAGE ~ METER READERS	-	-	23	-
49590-3610	LIABILITY - PROPERTY - WC INSURANCE	85,721	114,227	70,916	107,000
49590-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	5,000	5,000
49590-3820	UTILITIES	24,858	23,000	27,575	30,000
49590-3821	SECURITY	2,362	15,000	2,000	15,000
49590-3822	MESH (IAP'S)	265	265	200	265
49590-4050	CONTRACTED CLEANING SERVICE	5,742	5,000	5,776	6,000
49590-4200	DEPRECIATION EXPENSE	1,185,893	1,100,000	1,195,000	1,200,000
49590-4203	LOSS ON DISPOSAL OF INVENTORY	935	1,000	-	1,000
49590-4310	CASH OVER/SHORT	(88)	-	2,584	200
49590-4330	DUES & SUBSCRIPTIONS	31,137	27,000	25,000	27,000
49590-4350	SUBSTATION CONTRACTED SERVICES	-	5,000	6,300	5,000
49590-4360	GOPHER STATE ONE CALL	1,518	1,500	2,207	1,500
49590-4365	UTILITY EMERGENCY ASSISTANCE	-	2,000	-	-
49590-4370	SAFETY EXPENSE	19,350	12,000	9,452	13,000
49590-4380	TECHNOLOGY EXPENSE	4,536	12,000	5,000	15,000
49590-4388	UTILITY BILL DISCOUNT	8,325	7,800	8,000	7,800
49590-4392	INVENTORY ADJUSTMENT	394	-	-	-
49590-4395	MISCELLANEOUS	22,199	10,000	14,775	10,000
49590-4396	CREDIT CARD FEES	33,098	32,000	30,277	32,000
49590-4397	BOND AGENT/ISSUANCE COSTS	-	-	150	1,150
49590-4398	BAD DEBT EXPENSE	13,768	35,000	35,000	35,000
49590-4400	UTILITY BILLING STATEMENTS	24,856	28,000	27,043	28,000
49590-4500	ALLOCATION - IT USER CHARGES	90,102	100,113	100,113	106,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		1,990,649	1,947,855	2,061,625	2,113,015

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
49590-5550	(ELECTRIC) CAPITAL OUTLAY	-	1,170,500	250,000	1,140,000
49590-5563	TERRITORY ACQUISITION	-	260,000	63,000	60,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>1,430,500</b>	<b>313,000</b>	<b>1,200,000</b>
49590-6110	BOND INTEREST	160,311	155,516	155,700	125,249
49590-6134	LP INTEREST - 2016 (2ND)	373	15,750	-	-
49590-6135	LP INTEREST - 2017	707	5,316	15,887	-
49590-6136	LP INTEREST - 2018	202	21,067	2,658	-
<b>TOTAL DEBT SERVICE</b>		<b>161,592</b>	<b>197,649</b>	<b>174,245</b>	<b>125,249</b>
49600-7200	TRANSFERS OUT - TO GENERAL	900,000	900,000	900,000	900,000
49600-7245	TRANSFERS OUT - TO CIVIC CENTER	100,000	100,000	100,000	100,000
49600-7260	TRANSFER OUT - TO IMPROVEMENT				
<b>TOTAL OTHER FINANCE USE</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>TOTAL ELECTRIC - ADMIN &amp; GENERAL</b>		<b>3,571,684</b>	<b>5,087,896</b>	<b>4,041,529</b>	<b>5,138,827</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>15,959,630</b>	<b>16,915,916</b>	<b>17,544,577</b>	<b>18,185,248</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>1,501,878</b>	<b>989,025</b>	<b>1,933,078</b>	<b>950,705</b>

**Fund: Enterprise – 600**  
**Function: Public Works**  
**Department: Fiber Optics**

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**Description of Services:**

Buffalo Municipal Utilities has built a fiber optic network with reliability in mind. Fiber optic internet connection services up to 100 MBPS to commercial/industrial customers.

**Budget Summary:**

<b>Revenues</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Taxes	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	
Charges for Services	<b>199,158</b>	<b>231,300</b>	<b>232,800</b>	<b>278,300</b>	
Other Revenue	-	-	-	-	
Other Financing Sources	-	-	-	-	
<b>Total</b>	<b>\$199,158</b>	<b>\$231,300</b>	<b>\$232,800</b>	<b>\$278,300</b>	<b>20.3%</b>

<b>Expenses</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Personal Services	<b>\$220,729</b>	<b>\$361,548</b>	<b>\$241,570</b>	<b>\$ 419,687</b>	
Supplies	<b>15,220</b>	<b>39,386</b>	<b>39,300</b>	<b>51,000</b>	
Other Services & Charges	<b>356,512</b>	<b>388,525</b>	<b>458,914</b>	<b>485,750</b>	
Capital Outlay	<b>(4,733)</b>	<b>209,000</b>	<b>135,000</b>	<b>475,000</b>	
Debt Service	<b>1,471</b>	<b>158</b>	<b>33,064</b>	-	
<b>Total</b>	<b>\$589,199</b>	<b>\$998,617</b>	<b>\$907,848</b>	<b>\$1,356,437</b>	<b>35.8%</b>

## Budget Detail:

		History		Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget	
<b>FIBER OPTICS</b>						
49584-1010	WAGES	159,927	263,786	180,000	291,855	
49584-1060	CONTRACT LABOR	-	-	1,300	-	
49584-1210	PERA CONTRIBUTION ~ 7.5%	11,985	19,784	13,500	21,889	
49584-1220	FICA CONTRIBUTION ~ 6.20%	9,029	16,355	11,160	18,095	
49584-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,112	3,825	2,610	4,232	
49584-1310	HEALTH INSURANCE	35,854	57,798	33,000	83,616	
<b>TOTAL PERSONAL SERVICES</b>		<b>220,729</b>	<b>361,548</b>	<b>241,570</b>	<b>419,687</b>	
49584-2070	TRAINING	883	9,786	700	5,000	
49584-2120	MOTOR FUELS & VEHICLE EXPENSE	2,236	1,000	14,000	15,000	
49584-2150	MATERIALS & SUPPLIES	4,123	10,000	10,000	10,000	
49584-2180	UNIFORM ALLOWANCE	1,000	600	600	1,000	
49584-2280	MAINTENANCE & REPAIRS	3,438	8,000	4,000	8,000	
49584-2400	SMALL TOOLS & MINOR EQUIPMENT	3,541	10,000	10,000	12,000	
<b>TOTAL SUPPLIES</b>		<b>15,220</b>	<b>39,386</b>	<b>39,300</b>	<b>51,000</b>	
49584-3020	PROFESSIONAL FEES	29,205	25,000	80,385	25,000	
49584-3030	ENGINEERING FEES	1,205	10,000	-	10,000	
49584-3210	TELEPHONE/ISP LINE	1,769	1,000	1,200	2,000	
49584-3610	LIABILITY/PROPERTY/WC INSURANCE	8,422	11,216	24,299	20,000	
49584-3830	NEW SERVICE INSTALLATIONS	8,360	-	20,000	-	
49584-4200	DEPRECIATION	162,426	155,000	165,000	170,000	
49584-4330	DUES & SUBSCRIPTIONS	3,213	5,000	100	2,500	
49584-4370	SAFETY EXPENSE	-	-	2,000	2,500	
49584-4380	TECHNOLOGY EXPENSE - DIRECT	15	20,000	500	15,000	
49584-4392	INVENTORY ADJUSTMENT	(1,072)	250	250	250	
49584-4395	MISCELLANEOUS	265	2,500	6,621	500	
49584-4398	BAD DEBT EXPENSE	-	-	-	-	
49584-4500	ALLOCATION - IT USER CHARGES	142,703	158,559	158,559	163,000	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>356,512</b>	<b>388,525</b>	<b>458,914</b>	<b>410,750</b>	
49584-5550	(FIBER) CAPITAL OUTLAY	-	110,000	135,000	-	
49584-5551	(FIBER) CAPITAL OUTLAY - DISTRIBUTION	-	99,000	-	475,000	
49584-5552	(FIBER) CAPITAL OUTLAY - SERVICES	(4,733)	-	-	-	
<b>TOTAL CAPITAL OUTLAY</b>		<b>(4,733)</b>	<b>209,000</b>	<b>135,000</b>	<b>475,000</b>	
49584-6135	LP INTEREST - 2017	1,471	158	33,064	-	
<b>TOTAL DEBT SERVICE</b>		<b>1,471</b>	<b>158</b>	<b>33,064</b>	<b>-</b>	
<b>TOTAL FIBER OPTIC</b>		<b>589,199</b>	<b>998,617</b>	<b>907,848</b>	<b>1,356,437</b>	

**2023 BUDGET SUMMARY – WATER  
(FUND 610)**

**STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION**

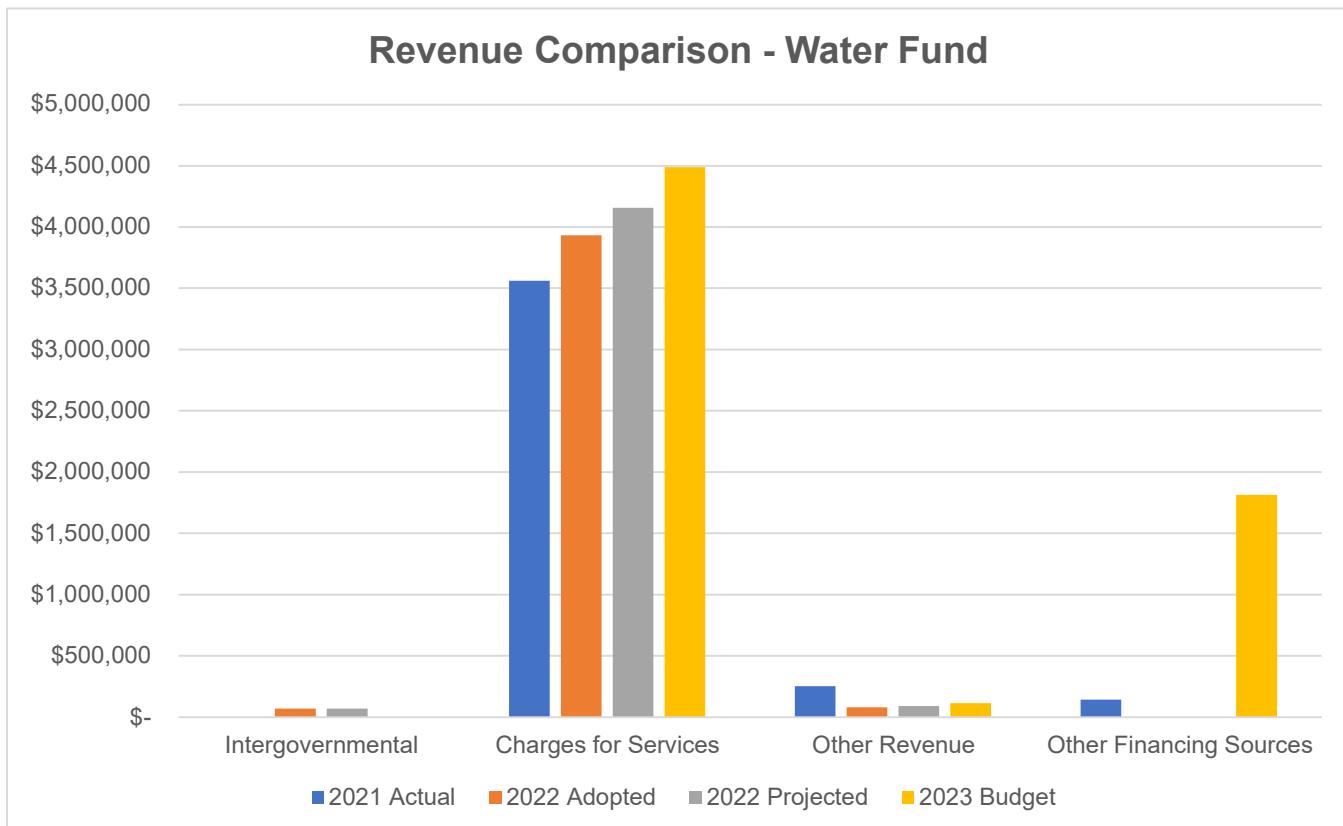
<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	- -	70,000	70,000	- -
Charges for Services	3,562,153	3,931,951	4,156,050	4,488,939
Other Revenue	252,087	81,600	89,694	115,000
<b>Total Revenues</b>	<b>3,814,240</b>	<b>4,083,551</b>	<b>4,315,744</b>	<b>4,603,939</b>
<b>Other Sources</b>				
Other Financing Sources	144,174	- -	2,683	1,813,500
Transfers In	- -	- -	- -	- -
<b>Total Revenue &amp; Other Sources</b>	<b>\$3,958,414</b>	<b>\$4,083,551</b>	<b>\$4,318,427</b>	<b>\$6,417,439</b>
<b>Expenses</b>				
Personal Services	\$ 722,756	\$ 757,495	\$ 811,025	\$ 848,893
Supplies	754,678	391,664	287,804	436,370
Other Services & Charges	1,268,985	1,313,750	1,264,525	1,308,450
Capital Outlay	3,196	519,500	661,698	1,813,500
Debt Service	736,593	731,232	765,272	587,173
<b>Total Expenses</b>	<b>3,486,208</b>	<b>3,713,641</b>	<b>3,790,324</b>	<b>4,994,386</b>
<b>Other Uses</b>				
Transfers Out	- -	- -	- -	- -
<b>Total Expenses &amp; Other Uses</b>	<b>\$3,486,208</b>	<b>\$3,713,641</b>	<b>\$3,790,324</b>	<b>\$4,994,386</b>
<b>Change in Net Position</b>	<b>\$472,206</b>	<b>\$369,910</b>	<b>\$528,103</b>	<b>\$1,423,053</b>

*Note ~ For budgetary purposes, all Debt Service bond principal payments have been excluded from the summary schedule and are included in the projected cash flow statement instead. For financial reporting, these payments are recorded as reductions in the fund's outstanding long-term liabilities in accordance with GAAP.*

*Note ~ For budgetary purposes, Other Financing Sources and Capital Outlay are included in the change of net assets. For financial reporting, these items are recorded as assets or liabilities in accordance with GAAP.*

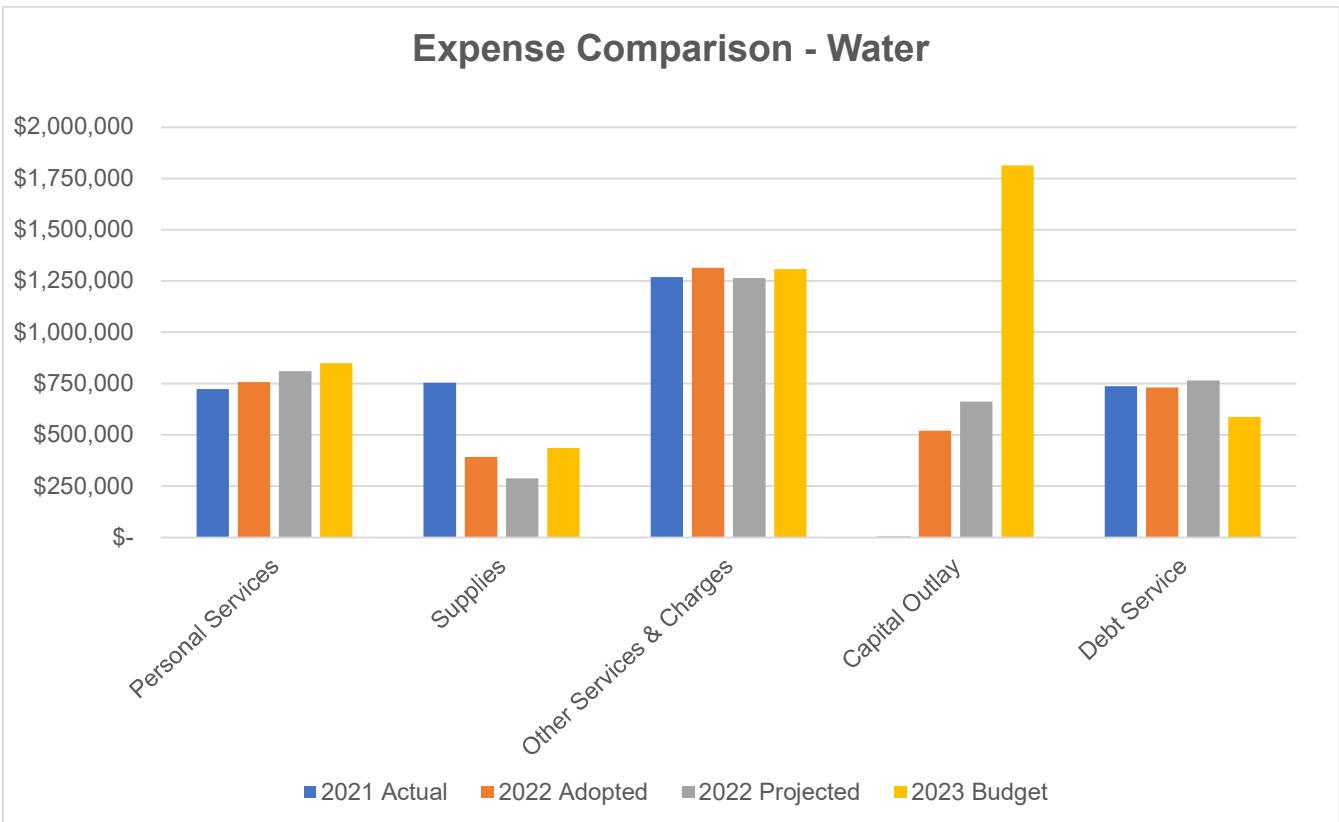
## REVENUE COMPARISON – WATER

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	- -	70,000	70,000	- -
Charges for Services	3,562,153	3,931,951	4,156,050	4,488,939
Other Revenue	252,087	81,600	89,694	115,000
Other Financing Sources	144,174	- -	2,683	1,813,500
Transfers In	- -	- -	- -	- -
<b>Total Revenues &amp; Other Sources</b>	<b>\$3,958,414</b>	<b>\$4,083,551</b>	<b>\$4,318,427</b>	<b>\$6,417,939</b>



## EXPENSE COMPARISON – WATER

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 722,756	\$ 757,495	\$ 811,025	\$ 848,893
Supplies	754,678	391,664	287,804	436,370
Other Services & Charges	1,268,985	1,313,750	1,264,525	1,308,450
Capital Outlay	3,196	519,500	661,698	1,813,500
Debt Service	736,593	731,232	765,272	587,173
Transfers Out	-	-	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$3,486,208</b>	<b>\$3,713,641</b>	<b>\$3,790,324</b>	<b>\$4,994,396</b>



**Fund: Enterprise – 610**  
**Function: Public Works**  
**Department: Water**

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**Description of Services:**

The City's public water supply system currently serves approximately 17,000 residents. Licensed personnel work with State and Federal authorities to ensure rules and regulations are followed in all aspects of treatment, sampling and testing. The water supply system consists of the water treatment plant, 5 wells, 5 water towers, 2 boost stations, 1021 hydrants, 99.6 miles of underground watermain and 4,524 water service lines.



**Budget Summary:**

<b>Revenues</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Taxes	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental	-	70,000	70,000	-	-
Charges for Services	3,562,153	3,931,951	4,156,050	4,488,939	
Other Revenue	252,087	81,600	89,694	115,000	
Other Financing Sources	144,174	-	2,683	1,813,500	
<b>Total</b>	<b>\$3,958,414</b>	<b>\$4,083,551</b>	<b>\$4,318,427</b>	<b>\$6,417,439</b>	<b>57.2%</b>

<b>Expenses</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>	<b>% Change</b>
Personal Services	\$ 722,756	\$ 757,495	\$ 811,025	\$ 848,893	
Supplies	754,678	391,664	287,804	436,370	
Other Services & Charges	1,268,985	1,313,750	1,264,525	1,308,450	
Capital Outlay	3,196	519,500	661,698	1,813,500	
Debt Service	736,593	731,232	765,272	587,173	
<b>Total</b>	<b>\$3,486,208</b>	<b>\$3,713,641</b>	<b>\$3,790,324</b>	<b>\$4,994,386</b>	<b>34.5%</b>

		History	Current		Adopted
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Adopted
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
33400-0000	STATE GRANTS & AIDS	-	70,000	70,000	-
<b>TOTAL INTERGOVERNMENTAL</b>		-	<b>70,000</b>	<b>70,000</b>	-
37110-0000	WATER SALES	3,498,841	3,893,191	4,125,000	4,442,739
37111-0000	BULK WATER	-	-	4,050	7,500
37115-0000	WATER SURCHARGE	10	-	-	-
37120-0000	WATER METERS/FIXTURES	34,799	30,600	23,000	30,000
37130-0000	WATER TAPPING FEES	10,806	6,630	4,000	6,700
37170-0000	OTHER REVENUE - WATER	1,425	1,530	-	2,000
37190-0000	WATER - MISC ASSESSMENT	16,271	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>3,562,153</b>	<b>3,931,951</b>	<b>4,156,050</b>	<b>4,488,939</b>
37171-0000	WATER ACCESS FEE	192,511	81,600	84,000	95,000
37172-0000	TRUNK ACCESS FEE (WATER)	25,850	-	-	20,000
36212-0000	INTEREST - IMPR FUNDS	47	-	-	-
36213-0000	INTEREST (W&WW BOND RESTRICTED)	543	-	300	-
36222-0000	REFUNDS & REIMBURSEMENTS	32,545	-	5,000	-
<b>TOTAL OTHER REVENUE</b>		<b>252,087</b>	<b>81,600</b>	<b>89,694</b>	<b>115,000</b>
<b>TOTAL REVENUE</b>		<b>3,814,239</b>	<b>4,083,551</b>	<b>4,315,744</b>	<b>4,603,939</b>
37192-0000	DEVELOPER INSTALLED WATER	140,000	-	-	-
39101-0000	SALE OF PROPERTY / EQUIPMENT	-	-	2,683	-
39310-0000	BOND PROCEEDS	-	-	-	1,600,000
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	213,500
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>144,174</b>	-	<b>2,683</b>	<b>1,813,500</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>3,958,413</b>	<b>4,083,551</b>	<b>4,318,427</b>	<b>4,617,439</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>WATER</b>					
<b>PANDEMIC RESPONSE   42800</b>					
<b>TOTAL PANDEMIC RESPONSE</b>		<b>251</b>	-	-	-
<b>WATER TREATMENT   49400</b>					
49400-1010	WAGES	195,733	158,047	330,000	160,745
49400-1210	PERA CONTRIBUTION ~ 7.5%	14,662	11,854	24,750	16,744
49400-1220	FICA CONTRIBUTION ~ 6.2%	11,739	9,800	20,460	13,843
49400-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,745	2,292	4,785	3,237
49403-1310	HEALTH INSURANCE	-	-	-	29,858
<b>TOTAL PERSONAL SERVICES</b>		<b>224,879</b>	<b>181,993</b>	<b>379,995</b>	<b>224,426</b>
49400-2170	SUPPLIES	35,462	60,000	2,000	50,000
49400-2211	GENERATOR MAINTENANCE	275	3,655	1,000	3,655
49400-2280	MAINTENANCE & REPAIRS	111,494	110,000	90,000	150,000
<b>TOTAL SUPPLIES</b>		<b>147,231</b>	<b>173,655</b>	<b>93,000</b>	<b>203,655</b>
49400-3820	UTILITIES ~ WATER TREATMENT PLANT	85,528	85,000	85,000	90,000
49400-4331	PERMIT FEES	-	7,000	7,000	7,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>85,528</b>	<b>92,000</b>	<b>92,000</b>	<b>97,000</b>
<b>TOTAL WATER TREATMENT</b>		<b>457,638</b>	<b>447,648</b>	<b>564,995</b>	<b>525,081</b>

		History	Current		Adopted
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Adopted
<b>WATER DISTRIBUTION   49401</b>					
49401-1010	WAGES	195,208	285,249	110,000	285,768
49401-1210	PERA CONTRIBUTION ~ 7.5%	14,604	21,394	8,250	16,744
49401-1220	FICA CONTRIBUTION ~ 6.2%	11,573	17,685	6,820	13,843
49401-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,707	4,136	1,595	3,237
49403-1310	HEALTH INSURANCE	-	-	-	29,858
<b>TOTAL PERSONAL SERVICES</b>		<b>224,093</b>	<b>328,464</b>	<b>126,665</b>	<b>349,449</b>
49401-2165	WATER METERS	473,175	10,000	16,000	10,000
49401-2211	GENERATOR MAINT/REPAIRS	1,925	2,615	2,000	2,615
49401-2280	MAINTENANCE & REPAIRS	99,390	145,000	130,000	145,000
<b>TOTAL SUPPLIES</b>		<b>574,489</b>	<b>157,615</b>	<b>148,000</b>	<b>157,615</b>
49401-3820	UTILITIES ~ WELLS & BOOSTERS	80,264	75,000	72,000	80,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>80,264</b>	<b>75,000</b>	<b>72,000</b>	<b>80,000</b>
<b>TOTAL WATER DISTRIBUTION</b>		<b>878,847</b>	<b>561,079</b>	<b>346,665</b>	<b>587,064</b>
<b>(WATER METER READING)</b>					
49402-1010	WAGES	12,053	17,500	25,000	25,000
49402-1210	PERA CONTRIBUTION ~ 7.5%	862	1,313	1,875	1,875
49402-1220	FICA CONTRIBUTION ~ 6.2%	696	1,085	1,550	1,550
49402-1240	MEDICARE CONTRIBUTION ~ 1.45%	163	254	363	363
<b>TOTAL PERSONAL SERVICES</b>		<b>13,774</b>	<b>20,152</b>	<b>28,788</b>	<b>28,788</b>
<b>TOTAL WATER METER READING</b>		<b>13,774</b>	<b>20,152</b>	<b>28,788</b>	<b>28,788</b>
<b>WATER - ADMIN &amp; GENERAL   49403</b>					
49403-1010	WAGES - ADMINISTRATION	167,019	158,122	187,000	192,759
49403-1210	PERA CONTRIBUTION ~ 7.5%	12,165	11,860	14,025	14,458
49403-1220	FICA CONTRIBUTION ~ 6.2%	9,914	9,804	11,594	11,951
49403-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,319	2,293	2,712	2,795
49403-1310	HEALTH INSURANCE	52,526	44,807	60,000	24,267
<b>TOTAL PERSONAL SERVICES</b>		<b>259,763</b>	<b>226,886</b>	<b>275,331</b>	<b>246,230</b>
49403-2010	OFFICE SUPPLIES	770	1,000	2,000	2,000
49403-2070	TRAINING	7,660	13,786	4,200	10,000
49403-2120	MOTOR FUELS/VEHICLE EXPENSE	9,937	12,000	16,000	20,000
49403-2180	UNIFORM/CLOTHING ALLOWANCE	2,123	1,400	1,400	3,000
49403-2185	EE BOOT /CLOTHING ALLOWANCE	-	-	-	1,600
49403-2211	GENERATOR MAINTENANCE & REPAIRS	359	1,208	4,000	1,500
49403-2290	SHOP EXPENSE	1,758	3,000	1,200	3,000
49403-2291	MAINTENANCE - CITY BUILDINGS	8,673	25,000	14,000	25,000
49403-2400	SMALL TOOLS & MINOR EQUIPMENT	1,674	3,000	4,000	9,000
<b>TOTAL SUPPLIES</b>		<b>32,954</b>	<b>60,394</b>	<b>46,800</b>	<b>75,100</b>

		History	Current		Adopted
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Adopted
49403-3010	AUDITING/ACCOUNTING	6,200	5,000	6,000	6,500
49403-3020	PROFESSIONAL SERVICES	9,457	20,000	12,000	15,000
49403-3030	ENGINEERING	10,481	30,000	2,000	10,000
49403-3060	PERSONNEL TESTING	402	250	600	500
49403-3210	TELEPHONE	13,118	12,500	17,000	15,000
49403-3230	RADIO EXPENSE	116	500	100	500
49403-3310	WATER MISCELLANEOUS MILEAGE	48	500	25	500
49403-3610	LIABILITY - PROPERTY - WC INSURANCE	51,270	70,000	55,000	55,000
49403-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	3,000	5,000
49403-3820	UTILITIES - % CITY CENTER & UTIL CAMPUS	18,190	20,000	20,000	25,000
49403-3821	SECURITY	1,374	8,000	1,350	5,000
49403-4050	CONTRACTED CLEANING SERVICE	5,464	5,000	4,300	5,000
49403-4200	DEPRECIATION	852,158	840,000	855,000	860,000
49403-4330	DUES & SUBSCRIPTIONS	579	800	1,200	800
49403-4340	BOND PAYING AGENT FEES	-	-	50	-
49403-4360	GOPHER STATE ONE-CALL	1,518	1,750	2,000	2,000
49403-4370	SAFETY EXPENSE	974	6,000	4,500	6,000
49403-4380	TECHNOLOGY EXPENSE - DIRECT	4,297	9,000	4,500	9,000
49403-4387	WATER CONSERVATION PROGRAMS	-	5,000	400	7,500
49403-4388	UTILITY BILL DISCOUNT	427	450	500	450
49403-4395	MISCELLANEOUS	5,878	6,500	4,000	4,000
49403-4396	CREDIT CARD FEES	27,719	25,000	24,500	21,000
49403-4397	BOND ISSUANCE & DISCOUNT EXPENSE	23,339	-	8,000	-
49403-4398	BAD DEBT EXPENSE	432	1,000	500	-
49403-4400	UTILITY BILLING STATEMENTS	10,582	10,500	10,000	10,500
49403-4500	ALLOCATION - IT USER CHARGES	59,169	64,000	64,000	67,200
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>1,103,192</b>	<b>1,146,750</b>	<b>1,100,525</b>	<b>1,131,450</b>
49403-5550	CAPITAL OUTLAY	-	519,500	550,000	1,813,500
49403-5553	(2019-7) WTR TWR 5 - OVERCOAT	13,749	-	-	-
49403-5550	(2020-6) WTP FILTER MEDIA	(10,554)	-	111,698	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>3,196</b>	<b>519,500</b>	<b>661,698</b>	<b>1,813,500</b>
49403-6110	BOND INTEREST	735,363	730,000	730,000	587,173
<b>TOTAL DEBT SERVICE</b>		<b>736,593</b>	<b>731,232</b>	<b>765,272</b>	<b>587,173</b>
<b>TOTAL WATER - ADMIN &amp; GENERAL</b>		<b>2,135,697</b>	<b>2,684,762</b>	<b>2,849,626</b>	<b>3,853,453</b>
<b>TOTAL WATER EXPENDITURES</b>		<b>3,486,207</b>	<b>3,713,641</b>	<b>3,790,074</b>	<b>4,994,386</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>3,486,458</b>	<b>3,713,641</b>	<b>3,790,074</b>	<b>4,994,386</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>471,955</b>	<b>369,910</b>	<b>528,353</b>	<b>1,423,053</b>

**2023 BUDGET SUMMARY – WATER RECLAMATION  
(FUND 611)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION**

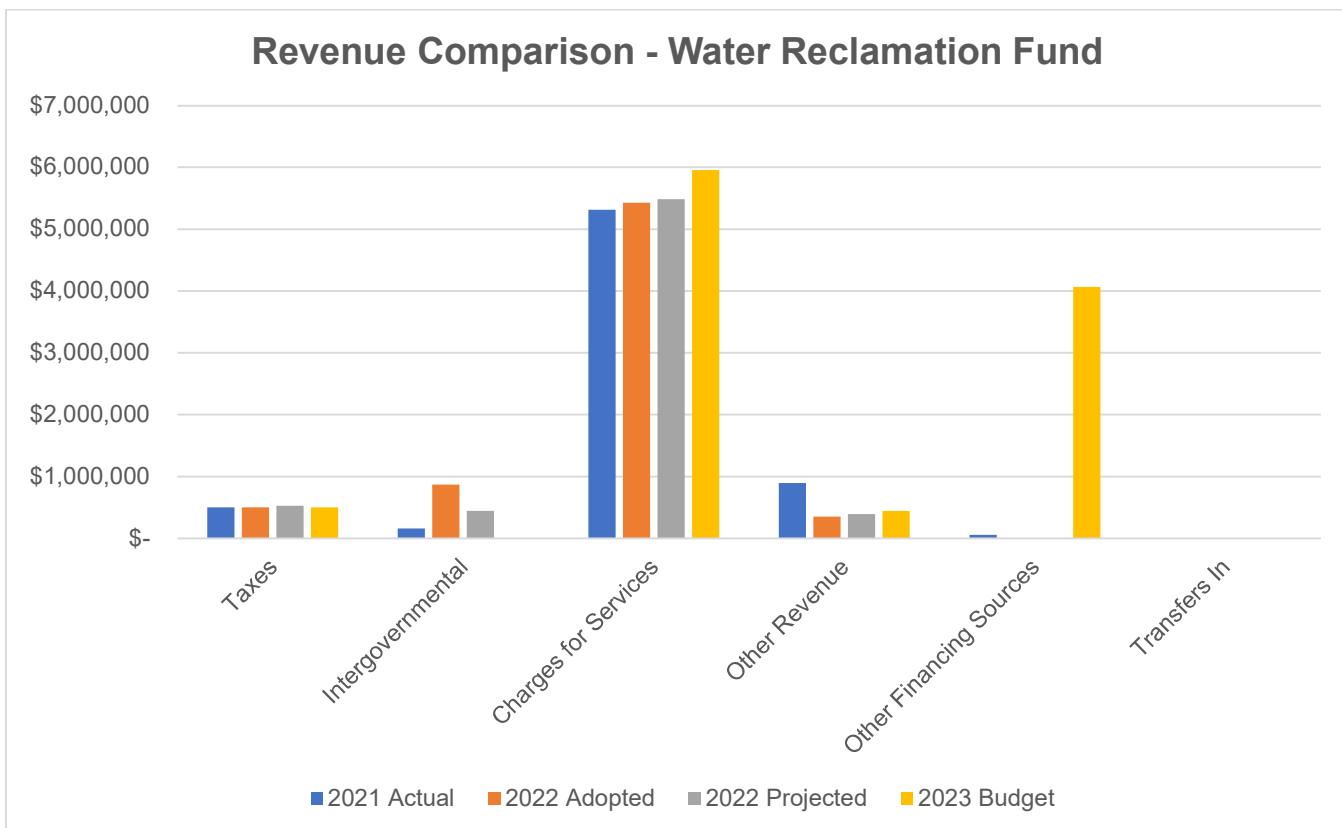
<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ 502,418	\$ 500,000	\$ 525,000	\$ 500,000
Intergovernmental	161,631	869,922	445,000	-
Charges for Services	5,313,402	5,424,932	5,483,272	5,956,592
Other Revenue	896,488	350,000	391,139	445,000
Total Revenues	<u>6,873,939</u>	<u>7,144,854</u>	<u>6,844,411</u>	<u>6,901,592</u>
<b>Other Sources</b>				
Other Financing Sources	57,464	-	-	4,065,000
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$6,931,403</b>	<b>\$7,144,854</b>	<b>\$6,844,411</b>	<b>\$10,966,592</b>
<b>Expenses</b>				
Personal Services	\$ 904,353	\$ 878,041	\$ 896,050	\$ 1,052,791
Supplies	601,355	554,436	467,133	551,100
Other Services & Charges	1,969,654	1,857,527	1,975,427	2,012,000
Capital Outlay	820	1,635,000	1,031,923	4,065,000
Debt Service	761,561	1,032,019	1,035,516	934,259
Total Expenditures	<u>\$4,237,743</u>	<u>\$5,957,023</u>	<u>\$5,406,049</u>	<u>\$8,615,150</u>
<b>Other Uses</b>				
Transfers Out	-	-	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$4,237,743</b>	<b>\$5,957,023</b>	<b>\$5,406,049</b>	<b>\$8,615,150</b>
<b>Change in Net Position</b>	<b>\$2,693,660</b>	<b>\$1,187,831</b>	<b>\$1,438,362</b>	<b>\$2,351,442</b>

*Note ~ For budgetary purposes, all Debt Service bond principal payments have been excluded from the summary schedule and are included in the projected cash flow statement instead. For financial reporting, these payments are recorded as reductions in the fund's outstanding long-term liabilities in accordance with GAAP.*

*Note ~ For budgetary purposes, Other Financing Sources and Capital Outlay are included in the change of net assets. For financial reporting, these items are recorded as assets or liabilities in accordance with GAAP.*

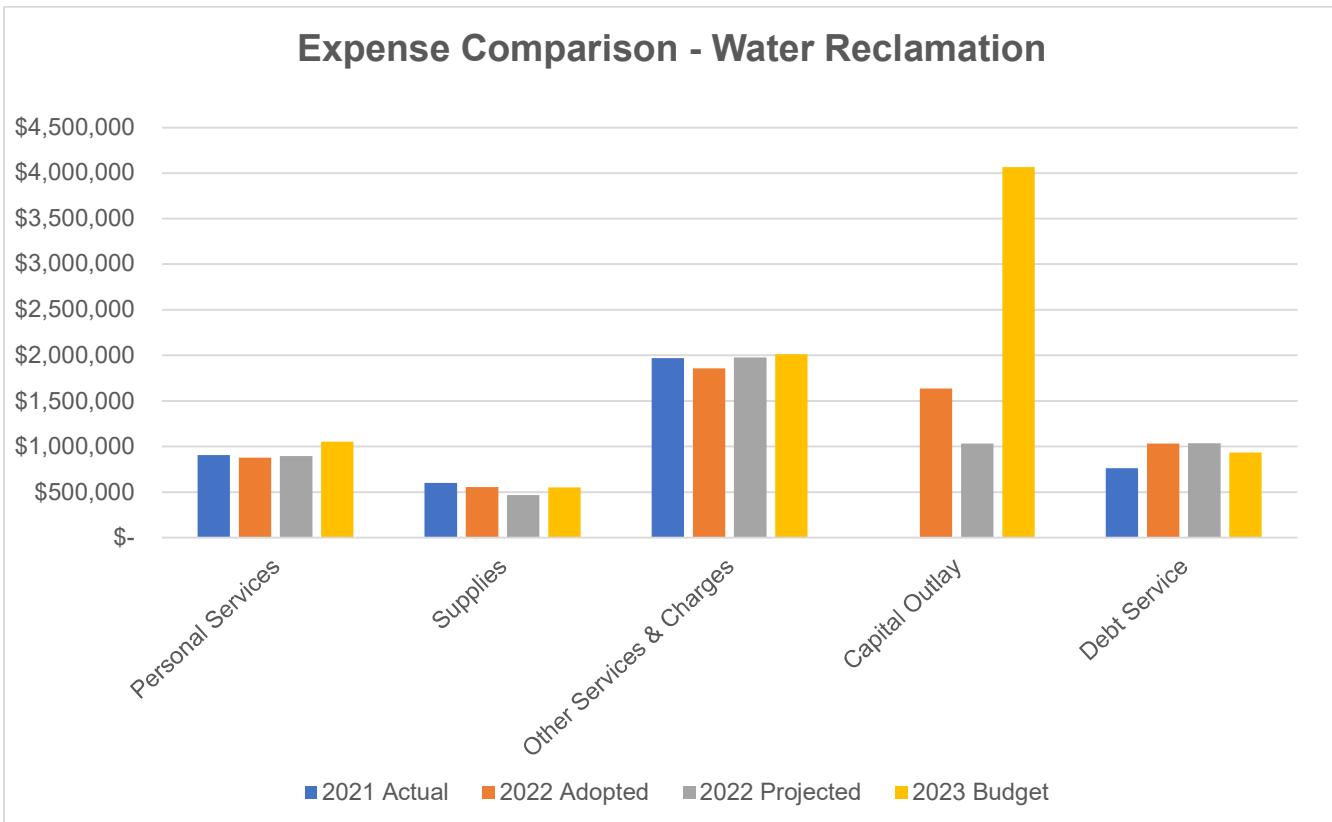
## REVENUE COMPARISON – WATER RECLAMATION FUND

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ 502,418	\$ 500,000	\$ 525,000	\$ 500,000
Intergovernmental	161,631	869,922	445,000	-
Charges for Services	5,313,402	5,424,932	5,483,272	5,956,592
Other Revenue	896,488	350,000	391,139	445,000
Other Financing Sources	57,464	-	-	4,065,000
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$6,931,402</b>	<b>\$8,693,049</b>	<b>\$6,844,411</b>	<b>\$10,966,592</b>



## EXPENSE COMPARISON – WATER RECLAMATION

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 904,353	\$ 878,041	\$ 896,050	\$ 1,052,791
Supplies	601,355	554,436	467,133	551,100
Other Services & Charges	1,969,654	1,857,527	1,975,427	2,012,000
Capital Outlay	820	1,635,000	1,031,923	4,065,000
Debt Service	761,561	1,032,019	1,035,516	934,259
Transfers Out	-	-	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$4,237,743</b>	<b>\$5,957,023</b>	<b>\$5,406,049</b>	<b>\$8,615,150</b>



## Function: Public Works

### Department: Water Reclamation

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#### Description of Services:

The City's wastewater collection system consists of the water reclamation campus, 27 lift stations, 23 grinder stations, 79 miles of sanitary main, 19 miles of sanitary forcemain, and services approximately 5,155 accounts.

#### Budget Summary:

Revenues	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Taxes	\$ 502,418	\$ 500,000	\$ 525,000	\$ 500,000	-
Intergovernmental	161,631	869,922	445,000	-	-
Charges for Services	5,313,402	5,424,932	5,483,272	5,956,592	-
Other Revenue	896,488	350,000	391,139	445,000	-
Other Financing Sources	57,464	-	-	4,065,000	-
<b>Total</b>	<b>\$6,391,402</b>	<b>\$7,144,854</b>	<b>\$6,844,411</b>	<b>\$10,966,592</b>	<b>53.5%</b>

Expenses	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	\$ 904,353	\$ 878,041	\$ 896,050	\$1,052,791	-
Supplies	601,355	554,436	467,133	551,100	-
Other Services & Charges	1,969,654	1,857,527	1,975,427	2,012,000	-
Capital Outlay	820	1,635,000	1,031,923	4,065,000	-
Debt Service	761,561	1,032,019	1,035,516	934,259	-
Transfers Out	-	-	-	-	-
<b>Total</b>	<b>\$4,237,743</b>	<b>\$5,957,023</b>	<b>\$5,406,049</b>	<b>\$8,615,150</b>	<b>44.6%</b>

## Budget Detail:

		History	Current		Adopted
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Adopted
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000	PROPERTY TAX	502,418	500,000	525,000	500,000
<b>TOTAL TAXES</b>		<b>502,418</b>	<b>500,000</b>	<b>525,000</b>	<b>500,000</b>
33100-0000	FEDERAL GRANTS & AIDS	161,631	869,922	445,000	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>161,631</b>	<b>869,922</b>	<b>445,000</b>	<b>-</b>
37210-0000	SEWER CHARGES	5,301,752	5,419,832	5,433,000	5,941,592
37215-0000	BIOSOLIDS PROCESSING	-	-	15,695	-
37220-0000	SEWER CONNECTION	8,500	5,100	3,300	5,000
37270-0000	OTHER REVENUE - SEWER	-	-	30,000	10,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>5,313,402</b>	<b>5,424,932</b>	<b>5,483,272</b>	<b>5,956,592</b>
37271-0000	SEWER ACCESS FEE	809,690	350,000	360,000	425,000
37272-0000	TRUNK ACCESS FEES (SEWER)	63,426	-	-	-
36213-0000	INTEREST (W&WW BOND RESTRICTED)	1,538	-	1,000	-
36222-0000	REFUNDS & REIMBURSEMENTS	19,427	-	6,139	10,000
37250-0000	INTEREST EARNED	2,408	-	24,000	10,000
<b>TOTAL OTHER REVENUE</b>		<b>896,488</b>	<b>350,000</b>	<b>391,139</b>	<b>445,000</b>
<b>TOTAL REVENUE</b>		<b>6,873,938</b>	<b>7,144,854</b>	<b>6,844,411</b>	<b>6,901,592</b>
39102-0000	INSURANCE RECOVERIES	54,842	-	-	-
39103-0000	GAIN ON DISPOSAL OF FIXED ASSETS	2,622	-	-	-
39310-0000	BOND PROCEEDS	-	-	-	3,740,000
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	325,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>57,464</b>	<b>-</b>	<b>-</b>	<b>4,065,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>6,931,402</b>	<b>7,144,854</b>	<b>6,844,411</b>	<b>10,966,592</b>

	History	Current		Adopted	
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Adopted
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>TOTAL PANDEMIC RESPONSE</b>	<b>2,328</b>	-	-	-	-
<b>WWTP OPERATIONS   49450</b>					
49450-1010 WAGES	288,511	221,328	395,000	243,286	
49450-1210 PERA CONTRIBUTION ~ 7.5%	70,528	16,600	29,625	18,246	
49450-1220 FICA CONTRIBUTION ~ 6.2%	15,543	13,722	24,490	15,084	
49450-1240 MEDICARE CONTRIBUTION ~ 1.45%	3,635	3,209	5,728	3,528	
49450-1310 HEALTH INSURANCE	-	-	-	35,693	
<b>TOTAL PERSONAL SERVICES</b>	<b>378,217</b>	<b>254,859</b>	<b>454,843</b>	<b>315,837</b>	
49450-2170 SUPPLIES	-	6,000	1,000	6,000	
49450-2172 WWTP PROCESS CHEMICALS	50,172	70,000	50,000	55,000	
49450-2211 GENERATOR MAINT/REPAIRS	2,729	4,500	4,000	4,500	
49450-2280 MAINTENANCE & REPAIRS	114,826	130,000	95,000	132,500	
<b>TOTAL SUPPLIES</b>	<b>167,727</b>	<b>210,500</b>	<b>150,000</b>	<b>198,000</b>	
49450-3820 UTILITIES	164,972	175,000	170,000	175,000	
49450-4331 PERMIT FEES	6,484	6,000	6,000	6,000	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>171,455</b>	<b>181,000</b>	<b>176,000</b>	<b>181,000</b>	
<b>TOTAL WWTP OPERATIONS</b>	<b>717,399</b>	<b>646,359</b>	<b>780,843</b>	<b>694,837</b>	
<b>BIOSOLIDS   49455</b>					
49455-1010 WAGES	80,770	102,165	50,000	137,862	
49455-1210 PERA CONTRIBUTION ~ 7.5%	6,015	7,662	3,750	10,340	
49455-1220 FICA CONTRIBUTION ~ 6.2%	4,456	6,334	3,100	8,547	
49455-1240 MEDICARE CONTRIBUTION ~ 1.45%	1,042	1,481	725	1,999	
49450-1310 HEALTH INSURANCE	-	-	-	20,226	
<b>TOTAL PERSONAL SERVICES</b>	<b>92,283</b>	<b>117,642</b>	<b>57,575</b>	<b>178,974</b>	
49455-2140 BIOSOLIDS DISPOSAL	912	10,000	15,000	10,000	
49455-2146 ASH DISPOSAL	6,245	8,000	8,000	8,000	
49455-2172 BIOSOLIDS PROCESS CHEMICALS	46,697	45,000	45,000	45,000	
49455-2280 BIOSOLIDS MAINTENANCE & REPAIRS	98,884	70,000	65,000	71,200	
49455-2281 BIO LAB MAINTENANCE & REPAIRS	-	1,200	-	-	
<b>TOTAL SUPPLIES</b>	<b>152,737</b>	<b>134,200</b>	<b>133,000</b>	<b>134,200</b>	
49455-3820 UTILITIES	11,597	14,000	18,000	18,000	
49455-4331 PERMIT FEES	-	500	-	500	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>11,597</b>	<b>14,500</b>	<b>18,000</b>	<b>18,500</b>	
<b>TOTAL BIOSOLIDS</b>	<b>256,617</b>	<b>266,342</b>	<b>208,575</b>	<b>331,674</b>	

		History	Current		Adopted
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Adopted
<b>COLLECTION SYSTEMS   49470</b>					
49470-1010	WAGES	101,569	132,311	50,000	170,300
49470-1210	PERA CONTRIBUTION ~ 7.5%	7,575	9,923	3,750	12,773
49470-1220	FICA CONTRIBUTION ~ 6.2%	5,342	8,203	3,100	10,559
49470-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,249	1,919	725	2,469
49450-1310	HEALTH INSURANCE	-	-	-	24,985
<b>TOTAL PERSONAL SERVICES</b>		<b>115,735</b>	<b>152,356</b>	<b>57,575</b>	<b>221,086</b>
49470-2120	FUEL EXPENSE	-	-	100	-
49470-2211	GENERATOR MAINT/REPAIRS	8,054	15,000	10,000	15,000
49470-2280	MAINTENANCE & REPAIRS	177,068	115,000	75,000	115,000
<b>TOTAL SUPPLIES</b>		<b>185,122</b>	<b>130,000</b>	<b>85,100</b>	<b>130,000</b>
49470-3820	UTILITIES	83,772	95,000	85,000	90,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>83,772</b>	<b>95,000</b>	<b>85,000</b>	<b>90,000</b>
<b>TOTAL COLLECTION SYSTEMS</b>		<b>384,629</b>	<b>377,356</b>	<b>227,675</b>	<b>441,086</b>
<b>WWTP LAB   49480</b>					
49480-1010	WAGES	28,016	34,773	15,000	56,767
49480-1125	WWTP LAB - CONTRACT LABOR	-	35,000	-	-
49480-1210	PERA CONTRIBUTION ~ 7.5%	2,097	2,608	1,125	4,258
49480-1220	FICA CONTRIBUTION ~ 6.2%	1,517	2,156	930	3,520
49480-1240	MEDICARE CONTRIBUTION ~ 1.45%	355	504	218	823
49480-1310	HEALTH INSURANCE	-	-	-	8,328
<b>TOTAL PERSONAL SERVICES</b>		<b>31,985</b>	<b>75,041</b>	<b>17,273</b>	<b>73,696</b>
49480-2170	SUPPLIES	5,632	-	2,000	-
49480-2280	MAINTENANCE & REPAIRS	64	2,500	100	-
49480-3020	PROFESSIONAL FEES	19,947	-	20,383	-
<b>TOTAL SUPPLIES</b>		<b>25,643</b>	<b>2,500</b>	<b>22,483</b>	<b>-</b>
<b>TOTAL WWTP LAB</b>		<b>57,629</b>	<b>77,541</b>	<b>39,756</b>	<b>73,696</b>
<b>WASTEWATER - ADMIN &amp; GENERAL   49485</b>					
49485-1010	WAGES (WASTEWATER ADMINISTRATION)	148,262	158,122	190,000	202,738
49485-1210	PERA CONTRIBUTION ~ 7.5%	10,972	11,859	14,250	15,205
49485-1220	FICA CONTRIBUTION ~ 6.2%	8,570	9,804	11,780	12,570
49485-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,004	2,293	2,755	2,940
49485-1310	HEALTH INSURANCE	104,394	96,065	90,000	29,744
<b>TOTAL PERSONAL SERVICES</b>		<b>283,809</b>	<b>278,143</b>	<b>308,785</b>	<b>263,198</b>
49485-2010	OFFICE SUPPLIES	1,283	1,000	1,250	1,000
49485-2070	TRAINING	7,480	11,786	5,000	11,000
49485-2115	COPIER LEASE PAYMENT	949	350	3,000	350
49485-2120	MOTOR FUELS/VEHICLE EXPENSE	36,382	35,000	40,000	40,000
49485-2180	CITY UNIFORM/CLOTHING ALLOWANCE	1,265	1,400	1,400	2,450
49485-2185	EE BOOT /CLOTHING ALLOWANCE	-	-	-	1,400
49485-2290	SHOP EXPENSE	458	700	400	700
49485-2291	MAINTENANCE-CITY BUILDINGS	15,725	20,000	20,000	25,000
49485-2292	MAINTENANCE - GROUNDS	1,260	500	500	500
49485-2400	SMALL TOOLS & MINOR EQUIPMENT	5,320	6,500	5,000	6,500
<b>TOTAL SUPPLIES</b>		<b>70,122</b>	<b>77,236</b>	<b>76,550</b>	<b>88,900</b>

		History	Current		Adopted
		2021 ACTUAL	2022 Adopted	2022 Projected	2023 Adopted
49485-3010	AUDITING/ACCOUNTING	6,200	5,000	6,000	6,000
49485-3020	PROFESSIONAL SERVICES	8,356	30,000	5,000	10,000
49485-3030	ENGINEERING	43,148	50,000	50,000	50,000
49485-3060	PERSONNEL TESTING	372	500	200	500
49485-3210	TELEPHONE	7,171	6,500	8,000	6,500
49485-3230	RADIO EXPENSE	116	500	100	250
49485-3610	LIABILITY - PROPERTY - WC INSURANCE	110,615	80,000	100,000	102,000
49485-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	5,000	5,000
49485-3821	SECURITY	649	1,000	600	500
49485-4050	CONTRACTED CLEANING SERVICE	10,488	8,500	8,000	8,500
49485-4200	DEPRECIATION	1,373,993	1,250,000	1,385,000	1,400,000
49485-4330	DUES & SUBSCRIPTIONS	-	250	250	250
49485-4370	SAFETY EXPENSE	3,637	5,000	5,000	5,000
49485-4380	TECHNOLOGY EXPENSE	5,291	5,000	3,000	5,000
49485-4388	UTILITY BILL DISCOUNT	555	1,000	1,000	1,000
49485-4395	MISCELLANEOUS	5,442	5,000	3,000	4,000
49485-4396	CREDIT CARD FEES	27,043	21,000	25,000	21,000
49485-4397	BOND AGENT/ISSUANCE EXPENSE	7,141	-	1,200	-
49485-4398	BAD DEBT EXPENSE	1,257	1,500	-	1,500
49485-4400	UTILITY BILLING STATEMENTS	10,582	10,500	9,300	10,500
49485-4500	ALLOCATION - IT USER CHARGES	80,777	80,777	80,777	85,000
TOTAL OTHER SERVICES & CHARGES		1,702,830	1,567,027	1,696,427	1,722,500
49485-5550	CAPITAL OUTLAY	-	1,635,000	850,000	4,065,000
TOTAL CAPITAL OUTLAY		820	1,635,000	1,031,923	4,065,000
49485-6110	BOND INTEREST	761,454	1,029,629	1,032,173	934,259
49485-6130	BOND PRINCIPAL	-	-	-	-
TOTAL DEBT SERVICE		761,561	1,032,019	1,035,516	934,259
TOTAL WASTEWATER - ADMIN & GENERAL		2,819,142	4,589,425	4,149,202	7,073,857
TOTAL WASTEWATER EXPENDITURES		4,237,743	5,957,023	5,406,049	8,615,150
TOTAL EXPENDITURES & OTHER FINANCING USES		4,237,743	5,957,023	5,406,049	8,615,150
REVENUE OVER/(UNDER) EXPENDITURES		2,693,659	1,187,831	1,438,362	2,351,442

**2023 BUDGET SUMMARY – HIGHWAY LIQUOR (FUND 620)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN NET POSITION**

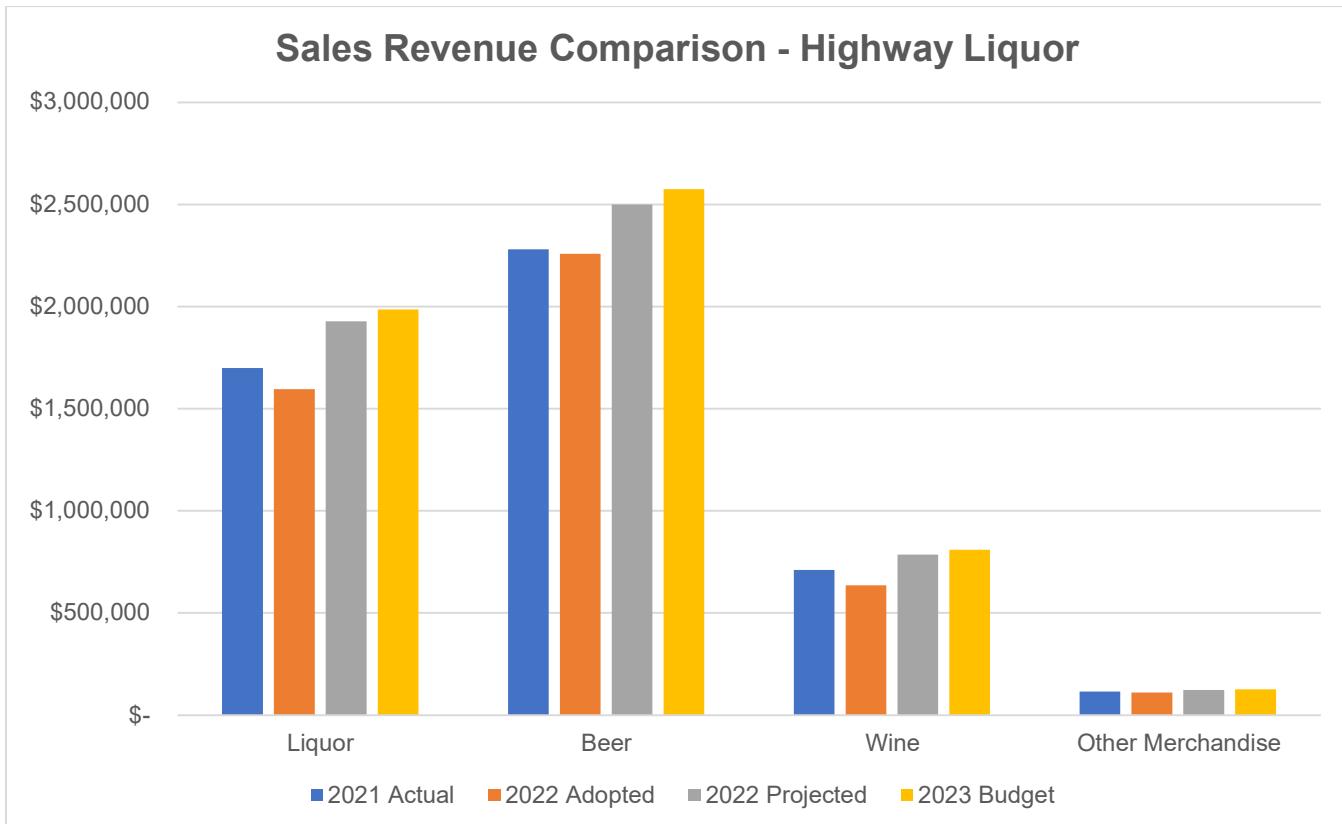
<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Sales	4,802,741	4,600,000	5,334,689	5,494,729
Other Revenue	2,609	500	179	500
<b>Total Revenues</b>	<b>4,805,350</b>	<b>4,600,500</b>	<b>5,334,868</b>	<b>5,495,229</b>
<b>Other Sources</b>				
Other Financing Sources	1,426	40,000	-	-
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$4,806,776</b>	<b>\$4,640,500</b>	<b>\$5,334,868</b>	<b>\$5,495,229</b>
<b>Expenses</b>				
Personal Services	485,199	496,397	563,908	584,475
Supplies	3,515,147	3,344,295	3,787,722	3,912,526
Other Services & Charges	274,480	308,530	268,074	308,285
Capital Outlay	-	40,000	38,846	-
Debt Service	188	27	2,174	28
<b>Total Expenditures</b>	<b>4,725,014</b>	<b>4,189,249</b>	<b>4,660,724</b>	<b>4,805,314</b>
<b>Other Uses</b>				
Transfers Out	450,000	450,000	450,000	450,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$4,725,014</b>	<b>\$4,639,249</b>	<b>\$5,110,724</b>	<b>\$5,255,314</b>
<b>Change in Net Position</b>	<b>\$ 81,762</b>	<b>\$ 1,251</b>	<b>\$ 224,144</b>	<b>\$ 239,915</b>

*Note ~ For budgetary purposes, Other Financing Sources and Capital Outlay are included in the change of net assets. For financial reporting, these items are recorded as assets or liabilities in accordance with GAAP.*

## REVENUE COMPARISON – HIGHWAY LIQUOR FUND

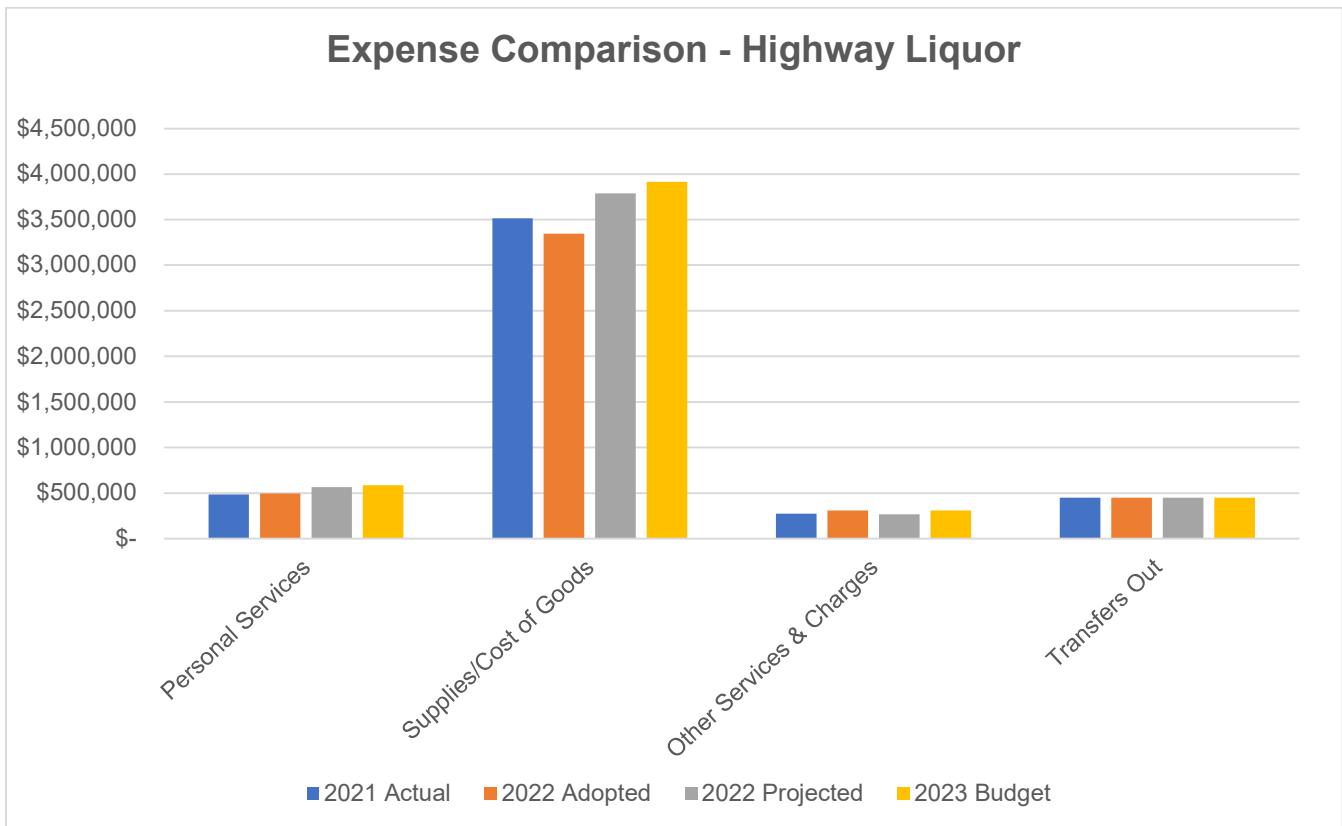
	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ -	\$ -	\$ -	\$ -
Sales **	<b>4,802,741</b>	<b>4,600,000</b>	<b>5,334,689</b>	<b>5,494,729</b>
Other Revenue	2,609	500	179	500
Other Financing Sources	1,426	40,000	-	-
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$4,806,776</b>	<b>\$4,640,500</b>	<b>\$5,334,868</b>	<b>\$5,495,229</b>

\*\*Sales Detail in Graph Below



## EXPENSE COMPARISON – HIGHWAY LIQUOR FUND

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 485,199	\$ 496,397	\$ 563,908	\$ 584,475
Supplies	3,515,147	3,344,295	3,787,722	3,912,526
Other Services & Charges	274,480	308,530	268,074	308,285
Capital Outlay	-	40,000	38,846	-
Debt Service	188	27	2,174	28
Transfers Out	450,000	450,000	450,000	450,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$4,725,014</b>	<b>\$4,639,249</b>	<b>\$5,110,724</b>	<b>\$5,255,314</b>



## Fund: Enterprise – 620

### Function: Miscellaneous - Liquor Store

#### Department: Buffalo Wine & Spirits

#### Description of Services:

The City of Buffalo owns and operates two municipal off-sale liquor stores. These stores were established to control the sale of off sale liquor in the City of Buffalo and to provide additional revenue to support the City's parks.

#### Budget Summary:

Revenues	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Taxes	\$ -	\$ -	\$ -	\$ -	
Sales	4,802,741	4,600,000	5,334,689	5,494,729	
Other Revenue	2,609	500	179	500	
Other Financing Sources	1,426	40,000	-	-	
Transfer In	-	-	-	-	
<b>Total</b>	<b>\$4,806,776</b>	<b>\$4,640,500</b>	<b>\$5,334,868</b>	<b>\$5,495,229</b>	<b>18.4%</b>

Expenses	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	\$ 485,199	\$ 496,397	\$ 563,908	\$ 584,475	
Supplies	3,515,147	3,344,295	3,787,722	3,912,526	
Other Services & Charges	274,480	308,530	268,074	308,285	
Capital Outlay	-	40,000	38,846	-	
Debt Service	188	27	2,174	28	
Transfers Out	450,000	450,000	450,000	450,000	
<b>Total</b>	<b>\$4,725,014</b>	<b>\$4,639,249</b>	<b>\$5,110,724</b>	<b>\$5,255,314</b>	<b>13.3%</b>

#### Budget Detail:

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
37811-0000	LIQUOR SALES	1,698,387	1,596,200	1,927,249	1,985,066
37812-0000	BEER SALES	2,279,676	2,258,600	2,500,232	2,575,239
37813-0000	WINE SALES	710,324	634,800	785,129	808,683
37815-0000	OTHER MERCHANDISE	114,354	110,400	122,079	125,742
<b>TOTAL SALES</b>		<b>4,802,741</b>	<b>4,600,000</b>	<b>5,334,689</b>	<b>5,494,729</b>
36210-0000	INTEREST EARNED	453	500	66	500
36222-0000	REFUNDS & REIMBURSEMENTS	1,925	-	-	-
36240-0000	OTHER REVENUE	231	-	113	-
<b>TOTAL OTHER REVENUE</b>		<b>2,609</b>	<b>500</b>	<b>179</b>	<b>500</b>
<b>TOTAL REVENUE</b>		<b>4,805,350</b>	<b>4,600,500</b>	<b>5,334,868</b>	<b>5,495,229</b>

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
39103-0000	SALE OF PROPERTY	1,426	-	-	-
39330-0000	LEASE PURCHASE PROCEEDS	-	40,000	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,426</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>4,806,776</b>	<b>4,640,500</b>	<b>5,334,868</b>	<b>5,495,229</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>PANDEMIC RESPONSE   42800</b>					
42800-1010	WAGES	366	-	2,591	-
42800-1210	PERA CONTRIBUTIONS	27	-	167	-
42800-1220	FICA CONTRIBUTIONS	22	-	156	-
42800-1240	MEDICARE CONTRIBUTIONS	5	-	36	-
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>421</b>		<b>2,950</b>	
<b>TOTAL PANDEMIC RESPONSE</b>		<b>421</b>		<b>2,950</b>	
<b>SALARIES &amp; BENEFITS   49770</b>					
49770-1010	SALARIES/WAGES	374,009	397,663	451,223	438,745
49770-1110	SEVERANCE EXPENSE	2,658	-	-	-
49770-1150	VACATION/COMP WAGE ACCRUAL	3,607	-	-	-
49770-1210	PERA CONTRIBUTIONS (7.5%)	34,675	29,825	33,842	32,906
49770-1220	FICA CONTRIBUTIONS (6.20%)	21,917	24,655	27,976	27,202
49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	5,126	5,766	6,543	6,362
49770-1310	HEALTH INSURANCE	42,787	38,488	41,375	79,260
49770-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>484,778</b>	<b>496,397</b>	<b>560,958</b>	<b>584,475</b>
49770-2070	TRAINING	957	1,595	143	500
49770-2110	CLEANING SUPPLIES/EXPENSE	2,042	2,200	2,411	2,500
49770-2120	VEHICLE EXPENSE/FUEL	139	1,000	209	300
49770-2170	SUPPLIES	6,276	10,000	6,404	7,000
49770-2180	UNIFORM/CLOTHING ALLOWANCE	713	20,000	-	20,000
49770-2280	MAINTENANCE & REPAIRS	18,167	20,000	11,544	15,000
49750-2510	OFF SALE LIQUOR	1,175,208	1,072,500	1,293,655	1,332,465
49750-2520	MDSE FOR RESALE - BEER	1,726,274	1,670,000	1,820,963	1,875,592
49750-2530	OFF SALE WINE	469,655	442,500	521,589	537,237
49750-2550	MDSE FOR RESALE- ICE	12,204	17,750	14,786	15,229
49750-2590	MDSE FOR RESALE - OTHER	55,138	41,750	59,906	61,703
49750-2600	DISCOUNT ON SALE	48,375	45,000	56,112	45,000
<b>TOTAL SUPPLIES</b>		<b>3,515,147</b>	<b>3,344,295</b>	<b>3,787,722</b>	<b>3,912,526</b>

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
49770-3010	AUDITING/ACCOUNTING	6,200	6,500	6,707	6,700
49770-3020	PROFESSIONAL FEES	5,873	-	4,400	4,500
49770-3060	EMPLOYMENT PHYSICAL	115	500	310	500
49770-3210	TELEPHONE	2,462	2,500	3,041	3,000
49750-3330	FREIGHT	27,927	33,721	32,280	33,700
49770-3610	LIABILITY INSURANCE	31,037	42,000	30,493	42,000
49770-3820	UTILITIES	27,898	30,000	28,730	30,000
49770-3821	SECURITY	1,476	1,750	1,246	1,750
49770-4200	DEPRECIATION	30,933	32,000	32,000	32,000
49770-4310	CASH OVER/SHORT	(27)	-	(306)	-
49770-4315	LIQUOR NSF CHECKS	30	-	-	-
49770-4330	DUES & SUBSCRIPTIONS	3,561	3,600	3,621	3,600
49770-4370	SAFETY EXPENSE	139	500	500	500
49770-4380	TECHNOLOGY EXPENSE - DIRECT	13,223	8,500	5,532	6,000
49770-4395	LIQUOR MISCELLANEOUS	939	3,750	382	1,500
49770-4396	CREDIT CARD FEES	92,610	105,161	91,940	105,000
49770-4402	ADVERTISING/MARKETING	343	5,000	429	3,000
49770-4500	ALLOCATION - IT USER CHARGES	29,743	33,048	26,769	34,535
49770-6125	INTEREST EXPENSE	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>274,480</b>	<b>308,530</b>	<b>268,074</b>	<b>308,285</b>
49770-5550	CAPITAL OUTLAY	-	40,000	38,846	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>40,000</b>	<b>38,846</b>	<b>-</b>
49770-6136	LP INTEREST - 2018	188	27	2,174	28
<b>TOTAL DEBT SERVICE</b>		<b>188</b>	<b>27</b>	<b>2,174</b>	<b>28</b>
49770-7210	TRANSFERS OUT	450,000	450,000	450,000	450,000
<b>TOTAL OTHER FINANCING USE</b>		<b>450,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
<b>TOTAL ADMINISTRATION &amp; GENERAL</b>		<b>4,724,593</b>	<b>4,639,249</b>	<b>5,107,774</b>	<b>5,255,314</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>4,725,014</b>	<b>4,639,249</b>	<b>5,110,724</b>	<b>5,255,314</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>81,762</b>	<b>1,251</b>	<b>224,144</b>	<b>239,915</b>

**2023 BUDGET SUMMARY – DOWNTOWN LIQUOR (FUND 621)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

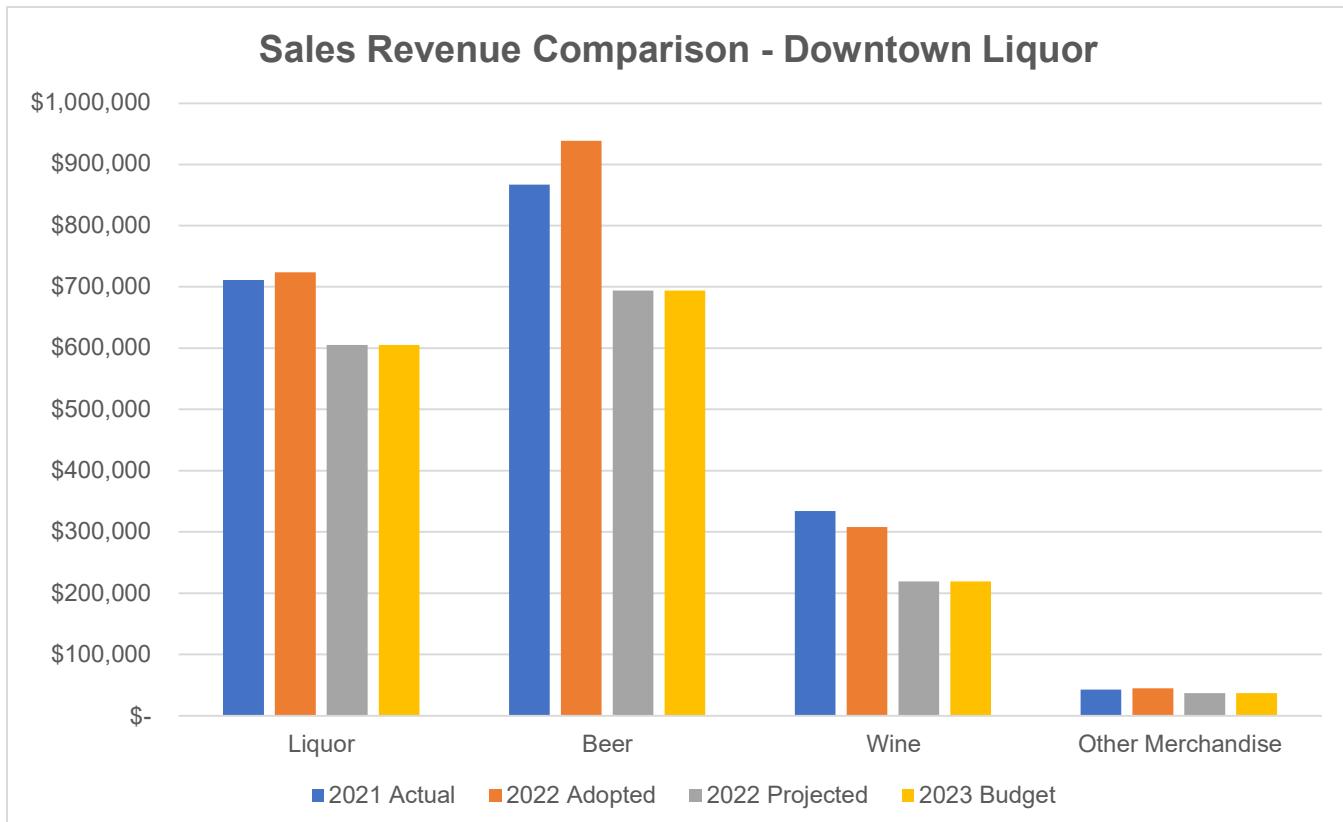
<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Sales	1,955,264	2,015,000	1,555,785	1,555,785
Other Revenue	47,027	51,696	51,623	51,300
<b>Total Revenues</b>	<b>2,002,291</b>	<b>2,066,696</b>	<b>1,607,408</b>	<b>1,607,085</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$2,002,291</b>	<b>\$2,066,696</b>	<b>\$1,607,408</b>	<b>\$1,607,085</b>
<b>Expenses</b>				
Personal Services	352,627	299,280	284,155	238,693
Supplies	1,428,979	1,462,728	1,262,250	1,266,849
Other Services & Charges	200,292	222,927	188,252	197,257
Capital Outlay	-	-	1	-
Debt Service	188	27	2,073	-
<b>Total Expenditures</b>	<b>1,982,086</b>	<b>1,984,692</b>	<b>1,736,731</b>	<b>1,702,799</b>
<b>Other Uses</b>				
Transfers Out	50,000	75,000	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$2,032,086</b>	<b>\$2,059,962</b>	<b>\$1,736,731</b>	<b>\$1,702,799</b>
<b>Change in Net Position</b>	<b>\$ (29,795)</b>	<b>\$ 6,734</b>	<b>\$ (129,323)</b>	<b>\$ (95,714)</b>

*Note ~ For budgetary purposes, Other Financing Sources and Capital Outlay are included in the change of net assets. For financial reporting, these items are recorded as assets or liabilities in accordance with GAAP.*

## REVENUE COMPARISON – DOWNTOWN LIQUOR FUND

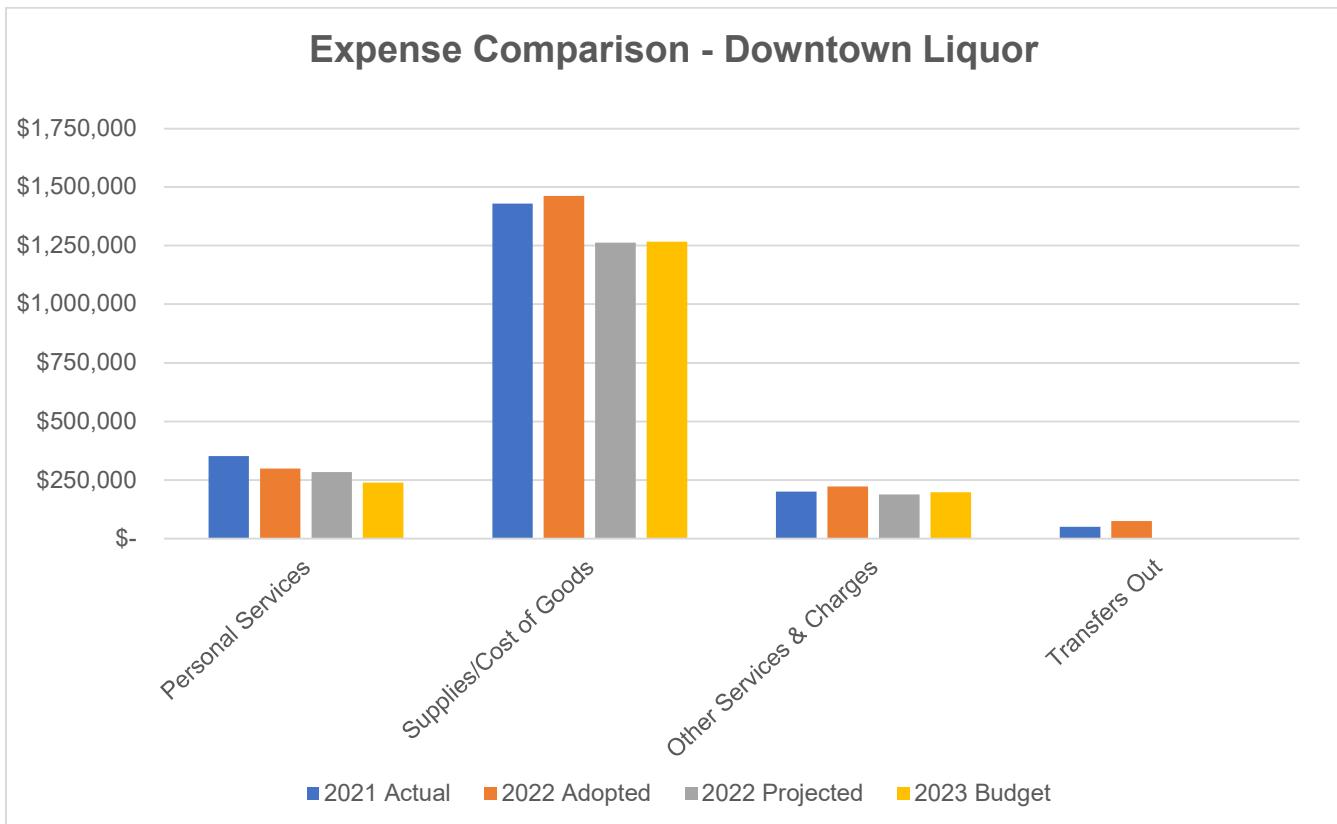
	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ -	\$ -	\$ -	\$ -
Sales **	1,955,264	2,015,000	1,555,785	1,555,785
Other Revenue	47,027	51,696	51,623	51,300
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$2,002,291</b>	<b>\$2,066,696</b>	<b>\$1,607,408</b>	<b>\$1,607,085</b>

\*\*Sales Detail in Graph Below



## EXPENSE COMPARISON – DOWNTOWN LIQUOR FUND

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Personal Services	\$ 352,627	\$ 299,280	\$ 284,155	\$ 238,693
Supplies	1,428,979	1,462,728	1,262,250	1,266,849
Other Services & Charges	200,292	222,927	188,252	197,257
Capital Outlay	-	-	1	-
Debt Service	188	27	2,073	-
Transfers Out	50,000	75,000	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$2,032,086</b>	<b>\$2,059,962</b>	<b>\$1,736,731</b>	<b>\$1,702,799</b>



## Fund: Enterprise – 621

### Function: Miscellaneous - Liquor Store

### Department: Downtown Wine & Spirits

#### Description of Services:

The City of Buffalo owns and operates two municipal off-sale liquor stores. These stores were established to control the sale of off sale liquor in the City of Buffalo and to provide additional revenue to support the City's parks.

#### Budget Summary:

Revenues	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Taxes	\$ -	\$ -	\$ -	\$ -	-
Sales	1,955,264	2,015,000	1,555,785	1,555,785	
Other Revenue	47,027	51,696	51,759	51,300	
Other Financing Sources	-	-	-	-	
Transfer In	-	-	-	-	
<b>Total</b>	<b>\$2,002,291</b>	<b>\$2,066,696</b>	<b>\$1,607,408</b>	<b>\$1,607,085</b>	<b>(22.2)%</b>

Expenses	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	\$ 352,627	\$ 299,280	\$ 284,155	\$ 238,693	
Supplies	1,428,979	1,462,728	1,262,250	1,266,849	
Other Services & Charges	200,292	222,927	188,252	197,257	
Capital Outlay	-	-	1	-	
Debt Service	188	27	2,073	-	
Transfers Out	50,000	75,000	-	-	
<b>Total</b>	<b>\$2,032,086</b>	<b>\$2,059,962</b>	<b>\$1,736,731</b>	<b>\$1,702,799</b>	<b>(17.3)%</b>

#### Budget Detail:

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
37811-0000	LIQUOR SALES	711,326	723,690	604,969	604,969
37812-0000	BEER SALES	866,925	938,306	694,207	694,207
37813-0000	WINE SALES	334,304	308,141	219,445	219,445
37815-0000	OTHER MERCHANDISE	42,709	44,863	37,165	37,165
<b>TOTAL SALES</b>		<b>1,955,264</b>	<b>2,015,000</b>	<b>1,555,785</b>	<b>1,555,785</b>
36220-0000	RENTS & ROYALTIES	44,896	51,396	51,396	51,000
36222-0000	REFUNDS & REIMBURSEMENTS	1,795	-	-	-
36240-0000	OTHER REVENUE	336	300	227	300
<b>TOTAL OTHER REVENUE</b>		<b>47,027</b>	<b>51,696</b>	<b>51,623</b>	<b>51,300</b>
<b>TOTAL REVENUE</b>		<b>2,002,290</b>	<b>2,066,696</b>	<b>1,607,408</b>	<b>1,607,085</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>					
		<b>2,002,290</b>	<b>2,066,696</b>	<b>1,607,408</b>	<b>1,607,085</b>

		History	Current		Adopted	
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
<b>PANDEMIC RESPONSE   42800</b>						
42800-1010	WAGES	841	-	2,049	-	
42800-1210	PERA CONTRIBUTIONS	63	-	154	-	
42800-1220	FICA CONTRIBUTIONS	51	-	119	-	
42800-1240	MEDICARE CONTRIBUTIONS	12	-	28	-	
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	
<b>TOTAL PERSONAL SERVICES</b>		<b>968</b>	-	<b>2,349</b>	-	
42800-4370	SAFETY EXPENSE	203	-	1	-	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>203</b>	-	<b>1</b>	-	
<b>TOTAL PANDEMIC RESPONSE</b>		<b>1,171</b>	-	<b>2,350</b>	-	
<b>SALARIES &amp; BENEFITS   49775</b>						
49775-1010	SALARIES/WAGES	267,765	225,329	207,515	192,673	
49775-1110	SEVERANCE EXPENSE	2,408	-	-	-	
49775-1150	VACATION/COMP WAGE ACCRUAL	1,580	-	-	-	
49775-1210	PERA CONTRIBUTIONS (7.50%)	19,909	16,900	15,564	14,450	
49775-1220	FICA CONTRIBUTIONS (6.20%)	15,966	13,970	12,866	11,946	
49775-1240	MEDICARE CONTRIBUTIONS (1.45%)	3,734	3,267	3,009	2,794	
49775-1310	HEALTH INSURANCE	40,299	39,814	42,853	16,830	
<b>TOTAL PERSONAL SERVICES</b>		<b>351,660</b>	<b>299,280</b>	<b>281,806</b>	<b>238,693</b>	
49775-2070	TRAINING	900	1,595	143	500	
49775-2110	CLEANING SUPPLIES/EXPENSE	2,301	3,500	2,786	2,800	
49775-2120	VEHICLE EXPENSE/FUEL	230	1,000	209	300	
49775-2170	SUPPLIES	3,207	5,000	2,326	2,400	
49775-2180	UNIFORM/CLOTHING ALLOWANCE	391	150	-	250	
49775-2280	MAINTENANCE & REPAIRS	13,221	15,000	11,187	15,000	
49775-2510	OFF SALE LIQUOR	504,135	472,549	449,413	449,413	
49775-2520	MDSE FOR RESALE - BEER	635,072	729,899	567,995	567,995	
49775-2530	OFF SALE WINE	218,807	174,483	182,126	182,126	
49775-2550	MDSE FOR RESALE- ICE	4,792	5,800	4,667	4,667	
49775-2590	MDSE FOR RESALE - OTHER	19,384	26,752	20,408	20,408	
49775-2600	CUSTOMER DISCOUNTS	26,538	27,000	20,990	20,990	
<b>TOTAL SUPPLIES</b>		<b>1,428,979</b>	<b>1,462,728</b>	<b>1,262,250</b>	<b>1,266,849</b>	

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
49775-3010	AUDITING/ACCOUNTING	6,200	6,500	6,707	6,500
49775-3020	PROFESSIONAL FEES	2,316	3,000	2,220	2,200
49775-3060	PERSONNEL TESTING	55	250	119	250
49775-3210	TELEPHONE	2,441	2,400	3,037	3,100
49750-3330	FREIGHT	12,983	16,001	12,381	12,381
49775-3610	LIABILITY INSURANCE	30,346	40,444	29,550	30,000
49775-3820	UTILITIES	20,792	20,000	20,294	21,309
49775-3821	SECURITY	1,672	1,800	1,535	1,800
49775-4200	DEPRECIATION EXPENSE	24,566	25,000	25,000	25,000
49775-4310	CASH OVER/SHORT	(1)	250	(28)	-
49775-4330	DUES & SUBSCRIPTIONS	3,430	3,500	3,459	3,500
49775-4370	SAFETY EXPENSE	86	250	-	250
49775-4380	TECHNOLOGY EXPENSE - DIRECT	11,705	8,500	11,247	12,000
49775-4395	MISCELLANEOUS	12,901	12,750	14,970	14,970
49775-4396	CREDIT CARD FEES	40,740	46,545	30,797	30,797
49775-4402	ADVERTISING/MARKETING	343	3,000	429	1,200
49775-4500	ALLOCATION - IT USER CHARGES	29,463	32,737	26,517	32,000
49775-6125	INTEREST EXPENSE	51	-	18	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>200,089</b>	<b>222,927</b>	<b>188,251</b>	<b>197,257</b>
49775-5550	CAPITAL OUTLAY	-		1	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>
49775-6136	L.P. INTEREST - 2018	188	27	2,073	-
<b>TOTAL DEBT SERVICE</b>		<b>188</b>	<b>27</b>	<b>2,073</b>	<b>-</b>
49775-7210	TRANSFER OUT - TO PARK FUND	50,000	75,000		-
<b>TOTAL OTHER FINANCING USE</b>		<b>50,000</b>	<b>75,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL ADMINISTRATION &amp; GENERAL</b>		<b>2,030,914</b>	<b>2,059,962</b>	<b>1,734,381</b>	<b>1,702,799</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>2,032,085</b>	<b>2,059,962</b>	<b>1,736,731</b>	<b>1,702,799</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>(29,795)</b>	<b>6,734</b>	<b>(129,323)</b>	<b>(95,714)</b>

# **ANNUAL BUDGET**

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## **INTERNAL SERVICE FUNDS**

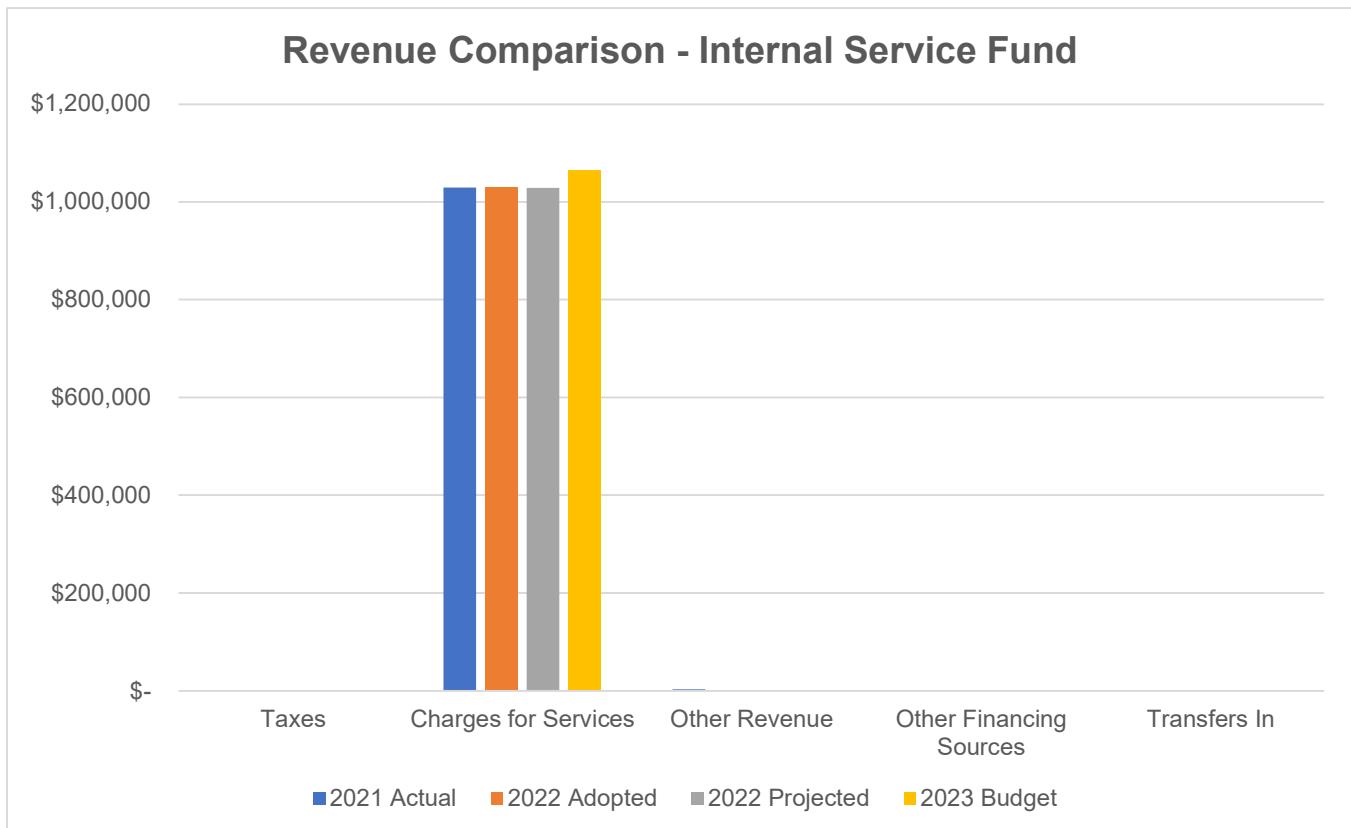
**2023 BUDGET SUMMARY – INTERNAL SERVICE FUND (FUND 702)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

<b>Description</b>	<b>2021 Actual</b>	<b>2022 Adopted</b>	<b>2022 Projected</b>	<b>2023 Adopted</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,029,183	1,029,183	1,028,427	1,064,477
Other Revenue	2,755	-	106	-
Total Revenues	<b>1,031,938</b>	<b>1,029,183</b>	<b>1,028,533</b>	<b>1,064,477</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$1,031,938</b>	<b>\$1,029,183</b>	<b>\$1,028,533</b>	<b>\$1,064,477</b>
<b>Expenditures</b>				
Personal Services	\$ 147,964	\$ 271,709	\$ 339,875	\$ 207,785
Supplies	140,845	143,265	125,675	143,265
Other Services & Charges	649,714	474,965	478,705	474,965
Capital Outlay	-	65,000	40,300	266,000
Debt Service	-	-	-	-
Total Expenditures	<b>938,523</b>	<b>954,940</b>	<b>984,555</b>	<b>1,163,695</b>
<b>Other Uses</b>				
Transfers Out				
<b>Total Expenses &amp; Other Uses</b>	<b>\$ 938,523</b>	<b>\$ 954,940</b>	<b>\$ 984,555</b>	<b>\$ 1,163,695</b>
<b>Change in Net Assets</b>	<b>\$ 93,415</b>	<b>\$ 74,243</b>	<b>\$ 43,978</b>	<b>\$ (99,218)</b>

*Note ~ For budgetary purposes, Other Financing Sources and Capital Outlay are included in the change of net assets. For financial reporting, these items are recorded as assets or liabilities in accordance with GAAP.*

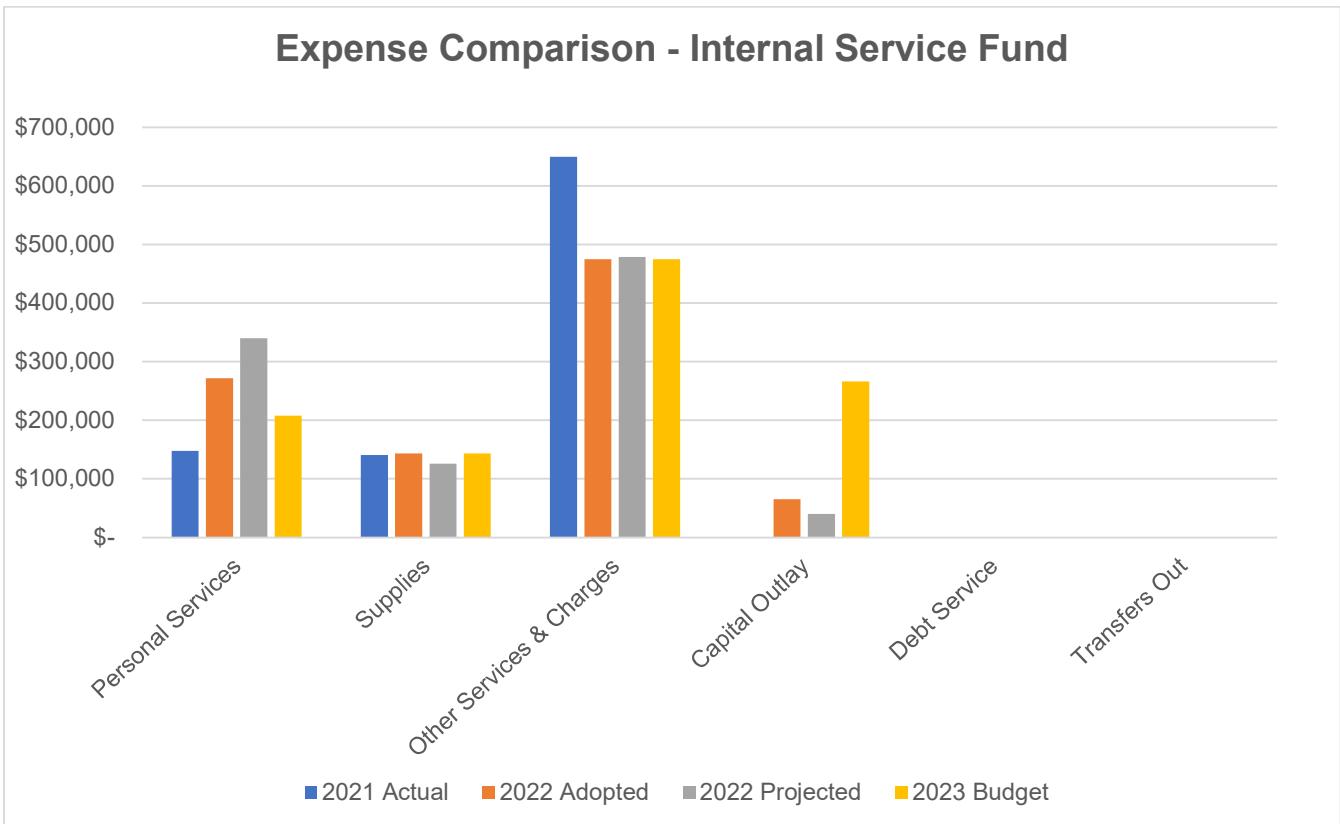
## REVENUE COMPARISON – INTERNAL SERVICE FUND

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,029,183	1,029,183	1,028,427	1,064,477
Other Revenue	2,755	-	106	-
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$1,031,938</b>	<b>\$1,029,183</b>	<b>\$1,028,533</b>	<b>\$1,064,477</b>



## EXPENSE COMPARISON – INTERNAL SERVICE FUND

	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted
<b>Personal Services</b>	\$147,964	\$271,709	\$339,875	\$ 207,785
<b>Supplies</b>	140,845	143,265	125,675	143,265
<b>Other Services &amp; Charges</b>	649,714	474,965	478,705	474,965
<b>Capital Outlay</b>	-	65,000	40,300	266,000
<b>Debt Service</b>	-	-	-	-
<b>Transfers Out</b>	-	-	-	-
 <b>Total Expenses &amp; Other Uses</b>	 \$938,523	 \$954,940	 \$984,555	 \$1,163,695



## Fund: Internal Service – 702

### Function: General Government

### Department: Information Technology

#### Description of Services:

The IT Services Fund is a self-sustaining internal service fund. The IT department manages the network of servers and peripheral equipment to provide continuity and accountability for IT related services. The fund's revenues are derived from service charges to each budget unit receiving IT services. Service charges are adjusted annually to cover all current costs plus a portion of capital outlays.

#### Budget Summary:

Revenues	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Taxes	\$ -	\$ -	\$ -	\$ -	
Intergovernmental		-	-	-	
Charges for Services	1,029,183	1,029,183	1,028,427	1,064,477	
Other Revenue	2,755	-	106	-	
Other Financing Sources	-	-	-	-	
<b>Total</b>	<b>\$1,031,938</b>	<b>\$1,029,183</b>	<b>\$1,028,533</b>	<b>\$1,064,477</b>	<b>0.0%</b>

Expenses	2021 Actual	2022 Adopted	2022 Projected	2023 Adopted	% Change
Personal Services	\$147,964	\$271,709	\$339,875	\$ 207,785	
Supplies	140,845	143,265	125,675	143,265	
Other Services & Charges	649,714	474,965	478,705	474,965	
Capital Outlay	-	65,000	40,300	266,000	
Debt Service	-	-	-	-	
Transfers Out	-	-	-	-	
<b>Total</b>	<b>\$938,523</b>	<b>\$954,940</b>	<b>\$984,555</b>	<b>\$1,163,695</b>	<b>-7.2%</b>

#### Budget Detail:

		History		Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget	
<b>REVENUE</b>						
38400-0000	IT SERVICES	1,029,183	1,029,183	1,028,427	1,064,477	
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,029,183</b>	<b>1,029,183</b>	<b>1,028,427</b>	<b>1,064,477</b>	
36210-0000	INTEREST EARNED	-	-	-	-	
36222-0000	REFUNDS & REIMBURSEMENTS	2,755	-	106	-	
36240-0000	OTHER REVENUE	-	-	-	-	
<b>TOTAL OTHER REVENUE</b>		<b>2,755</b>	<b>-</b>	<b>106</b>	<b>-</b>	
<b>TOTAL REVENUE</b>		<b>1,031,938</b>	<b>1,029,183</b>	<b>1,028,533</b>	<b>1,064,477</b>	
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>1,031,938</b>	<b>1,029,183</b>	<b>1,028,533</b>	<b>1,064,477</b>	

		History	Current		Adopted
		2021 Actual	2022 Adopted	2022 Projected	2023 Budget
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
49950-1010	WAGES (CENTRAL IT)	103,133	219,230	250,000	207,785
49950-1110	SEVERANCE EXPENSE	(255)	-	-	-
49950-1150	VAC/COMP ACCRUAL	2,444	-	-	-
49950-1210	PERA CONTRIBUTION ~ 7.5%	2,338	16,442	18,750	15,584
49950-1220	FICA CONTRIBUTION ~ 6.2%	5,516	13,592	15,500	12,883
49950-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,290	3,179	3,625	3,013
49950-1310	HEALTH INSURANCE	18,398	19,266	52,000	40,200
49950-1420	UNEMPLOYMENT BENEFITS	15,100	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>147,964</b>	<b>271,709</b>	<b>339,875</b>	<b>279,465</b>
49950-2010	OFFICE SUPPLIES	126	500	500	500
49950-2070	TRAINING	72	2,690	500	2,690
49950-2120	VEHICLE EXPENSE	-	-	100	-
49950-2150	MATERIALS/SUPPLIES	12,834	5,000	22,000	5,000
49950-2180	CLOTHING ALLOWANCE	-	75	75	75
49950-2210	EQUIPMENT MAINTENANCE	5,853	-	-	-
49950-2280	MAINTENANCE & REPAIRS	74,114	105,000	85,000	105,000
49950-2400	SMALL TOOLS & MINOR EQUIPMENT	47,847	30,000	17,500	30,000
<b>TOTAL SUPPLIES</b>		<b>140,845</b>	<b>143,265</b>	<b>125,675</b>	<b>143,265</b>
49950-3020	PROFESSIONAL SERVICES	385,625	200,000	115,000	200,000
49950-3210	TELEPHONE	114,942	150,000	62,000	150,000
49950-3610	LIABILITY - PROPERTY - WC INSURANCE	2,400	2,500	2,500	2,500
49950-3820	UTILITIES	181	365	105	365
49950-4200	DEPRECIATION	76,091	75,000	79,000	75,000
49950-4330	DUES & SUBSCRIPTIONS	2,962	700	75,000	700
49950-4380	TECHNOLOGY EXPENSE	67,189	46,400	145,000	46,400
49950-4395	MISCELLANEOUS	233	-	100	-
49950-6125	INTEREST EXPENSE	92	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>649,714</b>	<b>474,965</b>	<b>478,705</b>	<b>474,965</b>
49950-5550	CAPITAL OUTLAY	-	65,000	40,300	266,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>65,000</b>	<b>40,300</b>	<b>266,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>938,523</b>	<b>954,940</b>	<b>984,555</b>	<b>1,163,695</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>93,415</b>	<b>74,243</b>	<b>43,978</b>	<b>(99,218)</b>

# ANNUAL BUDGET

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## CAPITAL IMPROVEMENTS

# CAPITAL PLAN

## ADMINISTRATIVE SUMMARY

### VISIONS AND GOALS

Each year, as part of the annual budgeting process, the City of Buffalo prepares a five-year Capital Improvement Plan (CIP) that includes the following year's capital budget. The CIP is a planning tool used to identify projects that will support existing and projected needs within each budgeted fund as related to the acquisition or construction of capital assets. The CIP prioritizes the use of limited resources that are available for capital items by identifying which projects will be funded, how they will be paid for and when they will be purchased. It establishes a comprehensive development program that is used to maximize outside revenue sources and effectively plan for the growth and maintenance of the City's infrastructure.

### POLICIES

Criteria identified for inclusion of capital items in the CIP plan are as follows:

- 1) Capital Item must have a minimum cost of \$5,000
- 2) Project must define year Adopted
- 3) Funding source should be identified
- 4) Detail should include annual operating costs or savings for Adopted capital item
- 5) Department priority should be established.
- 6) Must have a useful life of 2 years or greater

The plan encompasses projects using the following priority levels:

**Priority I: IMPERATIVE (Must-Do)** - Cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences.

1. Correct a condition dangerous to public health or safety
2. Satisfies a legal obligation (law, regulation, court order, contract)
3. Alleviates an emergency service disruption or deficiency
4. Prevents irreparable damage to a valuable public facility

**Priority II: ESSENTIAL (Should-Do)** - Address clearly demonstrated needs or objectives

5. Rehabilitates or replaces obsolete public facility or attachment thereto
6. Stimulates economic growth and private capital investment
7. Reduces future operating and maintenance costs
8. Leverages available state or federal funding

**Priority III: IMPORTANT (Could-Do)** - Benefit the community but may be delayed without detrimental effects to basic services

9. Provides a new or expanded level of service
10. Promotes intergovernmental cooperation
11. Reduces energy consumption
12. Enhances cultural or natural resources

**PRIORITY IV: DESIRABLE (Other Year)** - Projects that are not include within five-year program because of funding limitations

## CIP PROCESS

1. Finance distributes CIP forms and the prior year's data to departments for updating. Any new capital items should be requested at this time.
2. Departments add, remove and update CIP data from the prior year's report.
3. Finance updates the CIP database with recommendations made by the department directors.
4. Initial draft is reviewed with City Administrator and Department directors; corrections or adjustments are made.
5. Preliminary CIP plan is submitted to City council in conjunction with the annual operating budget.
6. Final CIP plan is reviewed and adopted by City council by year-end.

## PROCESS CALENDAR

**APRIL/MAY** - Departments work on updating the CIP. Any new capital items should be requested at this time.

**JUNE/JULY** - Departments return updated CIP items. An initial CIP draft is reviewed with Department directors and corrections or adjustments are made. Current year CIP items are incorporated into the early stages of the budgeting process during this time frame.

**AUGUST/SEPTEMBER** – The City Administrator submits to the council a preliminary CIP Plan.

**OCTOBER/NOVEMBER** – Departments and Finance make final adjustments to the preliminary CIP.

**DECEMBER** - Final CIP plan is adopted by City council prior to year-end.

## CAPITAL PROJECT APPROVAL

The CIP is a planning document comprised of potential capital improvement projects known at a certain point in time. Projects are not approved simply by being included in the CIP as funding sources or City priorities may have changed. All capital projects are subject to the City's purchasing policy, requiring quotes/bids and approvals commensurate to the total cost.

## UNFUNDED WISHLIST

Many projects considered were deemed a high enough priority that they would have been included in the five-year CIP to some extent but for lack of sufficient resources were not. These projects are shown here, which the City considers as its “wish list” of unfunded projects.

<b>NEW COMMUNITY CENTER</b>	<b>\$28,000,000+</b>
<b>Acquire site and construct a multi-use recreation facility with aquatic center.</b>	
<b>FIRE TRAINING TOWER</b>	<b>\$2,275,000</b>
<b>Acquire site and construct a facility for firefighter training.</b>	
<b>BENTFIELD MILLS IMPROVEMENTS</b>	<b>\$1,114,000</b>
<b>Reconfigure and renovate existing athletic fields.</b>	
<b>CITY HALL/COUNCIL CHAMBERS ADDITION</b>	<b>\$2,000,000</b>
<b>Relocate council chambers to old fire station site as an addition to City Hall. Remodel existing council chamber space for offices &amp; meeting rooms.</b>	
<b>STREETS &amp; PARKS FACILITY ADDITION</b>	<b>\$300,000+</b>
<b>Add to existing streets &amp; parks facility to meet needs of growing city.</b>	
<b>BUFFALO WINE &amp; SPIRITS ADDITION/REMODEL</b>	<b>\$3,000,000+</b>
<b>Acquire land, reconfigure &amp; increase space in the existing building.</b>	



CITY OF BUFFALO, MINNESOTA

## City of Buffalo, Minnesota

### Capital Improvement Plan

2023 thru 2027

#### Projects & Funding Sources by Department

##### Summary

DEPARTMENT	2023	2024	2025	2026	2027	TOTAL
Mayor & Council	\$ -	\$ 32,200	\$ -	\$ -	\$ -	\$ 32,200
Administration	150,000	285,000	74,000	66,000	60,000	635,000
Police	146,000	87,000	483,000	262,000	140,000	1,118,000
Civil Defense	20,000	-	-	-	-	20,000
Street	4,830,000	795,000	796,500	3,770,000	895,000	11,086,500
Community Center	8,500	46,000	24,000	20,000	-	98,500
Park	336,000	685,000	826,500	290,000	-	2,137,500
Civic Center	208,000	1,593,000	281,000	180,000	200,000	2,462,000
<b>TOTALS</b>	<b>\$ 5,698,500</b>	<b>\$ 3,523,200</b>	<b>\$ 2,485,000</b>	<b>\$ 4,588,000</b>	<b>\$ 1,295,000</b>	<b>\$ 17,589,700</b>
Fire	178,000	40,000	100,000	-	-	318,000
Library	-	120,000	-	-	-	120,000
Airport	35,000	796,000	340,000	150,000	-	1,321,000
Electric	1,200,000	3,268,000	2,210,000	1,195,000	1,350,000	9,223,000
Fiber	475,000	150,000	90,000	50,000	50,000	815,000
Water	1,813,500	1,060,000	286,000	1,285,000	400,000	4,844,500
Water Reclamation	4,065,000	2,846,000	435,000	2,770,000	3,370,000	13,486,000
Buffalo Wine & Spirits	20,000	39,000	-	3,500,000	-	3,559,000
Downtown Wine & Spirits	20,000	25,000	49,000	-	-	94,000
MIS	266,000	148,000	27,000	300,000	75,000	816,000
<b>TOTALS</b>	<b>\$ 13,771,000</b>	<b>\$ 12,015,200</b>	<b>\$ 6,022,000</b>	<b>\$ 13,838,000</b>	<b>\$ 6,540,000</b>	<b>\$ 52,186,200</b>
FUNDING SOURCES	2023	2024	2025	2026	2027	TOTAL
General Fund	\$ 23,500	\$ 8,500	\$ 63,000	\$ 20,000	\$ -	\$ 115,000
Pavement Management Fund - Levy	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,400,000
Federal Aid/Grant	\$ 265,000	\$ 675,000	\$ 306,000	\$ -	-	\$ 1,246,000
Civic Center Fund	\$ 33,000	\$ 30,000	\$ 36,000	\$ -	-	\$ 99,000
Debt Proceeds - Governmental	\$ 5,142,000	\$ 2,284,700	\$ 1,886,000	\$ 4,068,000	\$ 795,000	\$ 14,175,700
Insurance Proceeds	\$ -	\$ 700,000	\$ -	\$ -	-	\$ 700,000
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fire Fund	178,000	40,000	100,000	-	-	318,000
Library Fund	-	120,000	-	-	-	120,000
Airport Fund	10,500	121,000	34,000	45,000	-	210,500
Airport Fund - State Aid/Grant	24,500	-	-	105,000	-	129,500
Electric & Fiber Fund	445,000	918,000	300,000	1,245,000	400,000	3,308,000
Water Fund	-	-	286,000	-	400,000	686,000
Water Reclamation Fund	-	630,000	435,000	320,000	320,000	1,705,000
Liquor Fund	40,000	64,000	49,000	-	-	153,000
MIS Fund	266,000	148,000	27,000	300,000	75,000	816,000
Debt Proceeds - Enterprise	6,943,500	5,776,000	2,000,000	7,235,000	4,050,000	26,004,500
<b>TOTALS</b>	<b>\$ 13,771,000</b>	<b>\$ 12,015,200</b>	<b>\$ 6,022,000</b>	<b>\$ 13,838,000</b>	<b>\$ 6,540,000</b>	<b>\$ 52,186,200</b>

**DEPARTMENT DETAIL**

**MAYOR & COUNCIL**

<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Council Dais		32,200				32,200
<b>TOTALS</b>	<b>-</b>	<b>32,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,200</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Capital Equipment Fund		-				-
Debt Proceeds - Governmental	-	32,200	-	-	-	32,200
<b>TOTALS</b>	<b>-</b>	<b>32,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,200</b>

**ADMINISTRATION**

<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Old Fire Station Demolition or Re-use		100,000				100,000
Public Restrooms - Downtown	150,000					150,000
Administration Vehicle		35,000				35,000
City Center Roof Replacement (Sections 1,2,3,4,6)		150,000				150,000
City Center Roof Replacement (Sections 5,7,8)					60,000	60,000
Update Controls - AHU & VAVS systems		74,000				74,000
Replace boilers w/ high efficiency			66,000		-	66,000
<b>TOTALS</b>	<b>150,000</b>	<b>285,000</b>	<b>74,000</b>	<b>66,000</b>	<b>60,000</b>	<b>635,000</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Capital Project Fund		250,000	54,000	55,000	60,000	419,000
Capital Equipment Fund	-	35,000				35,000
Debt Proceeds - Governmental	150,000	285,000	74,000	66,000	60,000	635,000
General Fund		-				-
<b>TOTALS</b>	<b>150,000</b>	<b>285,000</b>	<b>74,000</b>	<b>66,000</b>	<b>60,000</b>	<b>635,000</b>

**COMMUNITY CENTER**

<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Starcraft LX20 R pontoon		26,000				26,000
Pontoon lift and trailer		11,500				11,500
Two electric bikes for rentals	8,500	8,500				17,000
HVAC - Replace Rooftop Units	-		24,000			24,000
HVAC - Replace Boiler		-		20,000		20,000
<b>TOTALS</b>	<b>8,500</b>	<b>46,000</b>	<b>24,000</b>	<b>20,000</b>	<b>-</b>	<b>98,500</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
General Fund	8,500	8,500	24,000	20,000	-	61,000
Debt Proceeds - Governmental	-	37,500	-	-	-	37,500
Capital Equipment Fund	-	37,500	-	-	-	37,500
<b>TOTALS</b>	<b>8,500</b>	<b>46,000</b>	<b>24,000</b>	<b>20,000</b>	<b>-</b>	<b>98,500</b>

PARKS & TRAILS						
Item Description	2023	2024	2025	2026	2027	TOTAL
Bentfield Mills - Baseball Field Improvements	-					-
Trail Replacement						
Outdoor Hockey Rink Replacement	96,000		150,000			246,000
Multiple Playground Resurfacing	70,000					70,000
Playground Equipment Replacement	50,000	100,000		100,000		250,000
Bentfield Mills - Bathroom Facility		400,000				400,000
Sturges Park - Multi purpose building			120,000			120,000
Griffing Park - Shelter Replacement				120,000		120,000
Bentfield Mills Improvements - Lighting and Fencing			400,000			400,000
1 Ton 4x4 Ext Cab Truck	55,000					55,000
1 Ton 4x4 Reg Cab Truck - Flora	65,000					65,000
1/2 Ton 4x4 Pickup Truck	-	55,000				55,000
1 Ton 4x4 Cabinet Pickup Truck		55,000				55,000
1/2 Ton 4x4 Pickup Truck - Flora			55,000			55,000
John Deere Tractor w/ Attachments		75,000				75,000
Ballfield Groomer			30,000			30,000
Woodchipper			50,000			50,000
Track Skid Loader*				70,000		70,000
HVAC - Update control system & CO/NO2 detection	-		21,500			21,500
<b>TOTALS</b>	<b>336,000</b>	<b>685,000</b>	<b>826,500</b>	<b>290,000</b>	<b>-</b>	<b>2,137,500</b>
Funding Sources						
Funding Sources	2023	2024	2025	2026	2027	TOTAL
Capital Equipment Fund	120,000	185,000	135,000	70,000		510,000
General Fund	-	-	21,500	-	-	21,500
Park Improvement Fund	-				-	-
Debt Proceeds - Governmental	336,000	685,000	805,000	290,000	-	2,116,000
<b>TOTALS</b>	<b>336,000</b>	<b>685,000</b>	<b>826,500</b>	<b>290,000</b>	<b>-</b>	<b>2,137,500</b>
STREET						
Item Description	2023	2024	2025	2026	2027	TOTAL
Plow Truck*	260,000					260,000
Toro 96" Zero Turn Mower	40,000					40,000
Full Size Loader with Attachments		250,000				250,000
Grapple Bucket Attachment for loader		45,000				45,000
IH Utility Tractor U series with push plow*			120,000			120,000
Mid Size Loader*			125,000			125,000
Tip Bed Trailer			30,000			30,000
Plow Truck*				270,000		270,000
Grader					300,000	300,000
Crack Fill Trailer					95,000	95,000
HVAC - Update control system & CO/NO2 detection	-		21,500			21,500
Pavement Management (Mill & Overlay)	500,000	500,000	500,000	500,000	500,000	2,500,000
TH25 South Reconstruction - City Share	4,030,000					4,030,000
Street Reconstruction - NE - Phase I				3,000,000		3,000,000
<b>TOTALS</b>	<b>4,830,000</b>	<b>795,000</b>	<b>796,500</b>	<b>3,770,000</b>	<b>895,000</b>	<b>11,086,500</b>
Funding Sources						
Funding Sources	2023	2024	2025	2026	2027	TOTAL
General Fund	-	-	17,500	-	-	17,500
Federal Aid/Grant	100,000	-	-	-	-	100,000
Debt Proceeds - Governmental	4,330,000	295,000	279,000	3,270,000	395,000	8,569,000
Capital Equipment Fund	-					-
Pavement Management Fund - Levy	400,000	500,000	500,000	500,000	500,000	2,400,000
Franchise Fee (Under consideration)	-	-	-	-	-	-
Pavement Management Fund	-					-
State Aid/Grant						-
Special Assessments						-
Wright County - Cost Share						-
<b>TOTALS</b>	<b>4,830,000</b>	<b>795,000</b>	<b>796,500</b>	<b>3,770,000</b>	<b>895,000</b>	<b>11,086,500</b>

<b>POLICE</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Unit 426 ~ Ford Police Interceptor SUV (5 year life)	66,000					66,000
Unit 427 ~ CSO Pickup	45,000					45,000
Unit 428 ~ Ford Police Interceptor SUV (5 year life)		67,000				67,000
Unit 418 ~ Detective SUV or Sedan	20,000					20,000
Unit 419 ~ Detective SUV or Sedan		20,000				20,000
Unit 420 ~ Ford Police Interceptor SUV (5 year life)			68,000			68,000
Unit 421 ~ Ford Police Interceptor SUV (5 year life)				69,000		69,000
Unit 422 ~ Ford Police Interceptor SUV (5 year life)			68,000			68,000
Unit 423 ~ Chevrolet Tahoe Interceptor SUV (5 year life)					70,000	70,000
Unit 424 ~ Chevrolet Tahoe Interceptor SUV (5 year life)				69,000		69,000
Unit 425 ~ Ford Police Interceptor SUV (5 year life)	-				70,000	70,000
PD remodel & repair (kitchen addition)			56,000			56,000
PD roof replacement/maintenance	15,000					15,000
PD addition (office space & garage)			216,000			216,000
Replace DX Cooling Coil & 25-ton unit - AHU System			75,000			75,000
Update Controls for AHU & VAVs systems				58,000		58,000
Replace boilers with high efficiency type				66,000		66,000
<b>TOTALS</b>	<b>146,000</b>	<b>87,000</b>	<b>483,000</b>	<b>262,000</b>	<b>140,000</b>	<b>1,118,000</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Capital Equipment Fund	131,000	87,000	136,000	138,000	140,000	632,000
Capital Project Fund	-	-	347,000	58,000	-	405,000
General Fund	15,000	-	-	-	-	15,000
Debt Proceeds - Governmental	131,000	87,000	483,000	262,000	140,000	1,103,000
<b>TOTALS</b>	<b>146,000</b>	<b>87,000</b>	<b>483,000</b>	<b>262,000</b>	<b>140,000</b>	<b>1,118,000</b>
<b>CIVIL DEFENSE</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Emergency Siren	20,000					20,000
<b>TOTALS</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Capital Equipment Fund	20,000					20,000
Debt Proceeds - Governmental	20,000	-	-	-	-	20,000
<b>TOTALS</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>FIRE</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Trailer (Replace R11)	20,000					20,000
Grass 21 Pickup*	158,000					158,000
HVAC - Replace DX cooling coils & AC Units		15,000				15,000
Rescue Boat		25,000				25,000
Centennial FS Roof Replacement			100,000			100,000
<b>TOTALS</b>	<b>178,000</b>	<b>40,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>318,000</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Fire Fund	178,000	40,000	100,000			318,000
<b>TOTALS</b>	<b>178,000</b>	<b>40,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>318,000</b>

<b>LIBRARY</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
East Parking Lot Acquisition	-	120,000				120,000
<b>TOTALS</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Library Fund		120,000				120,000
<b>TOTALS</b>	<b>-</b>	<b>120,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>
<b>AIRPORT</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Remove old AWOS Tower and Foundations	15,000					
Perimeter Gates and Fence	20,000					
HVAC - Replace AC systems & DX Coils		22,000				22,000
HVAC - Replace boiler, pumps, zone valves, & system flush		24,000				24,000
6 - Unit T- Hangar		750,000				
Taxilane Construction			340,000			340,000
Upgrade AVGAS to 10,000 Gal Tank				150,000		150,000
<b>TOTALS</b>	<b>35,000</b>	<b>796,000</b>	<b>340,000</b>	<b>150,000</b>	<b>-</b>	<b>536,000</b>
<b>FUNDING SOURCES</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Airport Fund	10,500	121,000	34,000	45,000	-	210,500
Federal Aid/Grant	-	675,000	306,000	-	-	981,000
Airport Fund - State Aid/Grant	24,500	-	-	105,000	-	129,500
<b>TOTALS</b>	<b>35,000</b>	<b>796,000</b>	<b>340,000</b>	<b>150,000</b>	<b>-</b>	<b>1,321,000</b>
<b>CIVIC CENTER</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Ice Resurfacer Battery Replacement	10,000					10,000
HVAC - Bleacher Heat Addition - Peterson Arena		15,000				15,000
HVAC - Replace tube infra-red heaters - Purple Arena			36,000			36,000
Sound System Replacement - Purple Arena		15,000				15,000
Ice Resurfacer*	175,000					175,000
HVAC - Install dehumidification system - Peterson Arena			245,000			245,000
HVAC - Replace dehumidification unit - North Arena				180,000		180,000
HVAC - Replace rooftop units		38,000				38,000
Concrete Floor Repair - Purple Arena		1,400,000				1,400,000
Rubber Flooring Replacement - Purple Arena		125,000				125,000
Dasher Boards Replacement - Purple Arena					200,000	200,000
Elevator Pit Repair	23,000					23,000
<b>TOTALS</b>	<b>208,000</b>	<b>1,593,000</b>	<b>281,000</b>	<b>180,000</b>	<b>200,000</b>	<b>2,462,000</b>
<b>FUNDING SOURCES</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Capital Equipment Fund	-	38,000	-	-	-	38,000
Civic Center Fund	33,000	30,000	36,000	-	-	99,000
Debt Proceeds - Governmental	175,000	863,000	245,000	180,000	200,000	1,663,000
Insurance Proceeds		700,000	-	-	-	700,000
<b>TOTALS</b>	<b>208,000</b>	<b>1,593,000</b>	<b>281,000</b>	<b>180,000</b>	<b>200,000</b>	<b>2,462,000</b>

<b>ELECTRIC</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
<b>Fleet &amp; Equipment</b>						
Ram 5500 - Maintenance Body	90,000					90,000
2330 Directional Drilling Equip	275,000					275,000
3/4 Ton Pickup (Replace 2008)	55,000					55,000
HI CFM Vacuum Excavator	80,000					80,000
Underground Fault Finder (New)	40,000		-			40,000
Deco Trailer		18,000				18,000
Service/Locator Vehicle (replaces 2011)		40,000				40,000
Chevy 3500 4x4 Tool Box		50,000				50,000
42ft. Aerial Service Unit* (replaces 2003)		220,000	-			220,000
Mixing Station Vehicle HDD MX Truck (New)		80,000				80,000
36ft. Electric/Fiber Aerial Service Unit (New)				100,000	-	100,000
Unit#30 Contractor Cargo/Dump* (replaces 2001)				95,000	-	95,000
Digger Unit				250,000		250,000
Directional Drill					300,000	300,000
Deco Trailer 20'					20,000	20,000
CAT Backhoe					30,000	30,000
						-
<b>Facilities</b>						-
Substation Construction and Development (Phase 1)	-	1,500,000				1,500,000
Substation Construction and Development (Phase 2)			1,500,000			1,500,000
Storage Facility at Substation Site					1,000,000	1,000,000
						-
<b>Innovation</b>						-
Advanced Metering Infrastructure (AMI)	50,000	1,000,000	500,000			1,550,000
						-
<b>Infrastructure Projects</b>						-
TH 25 - Projects	450,000					450,000
Install VFI Switch CSAH 134/Calder	50,000					50,000
Install Underground 3rd St. S - Centennial Dr. Amory Loop	50,000					50,000
Line Extension - CR12 to 25th St (BellaVista II)		250,000				250,000
Replace CO#163-Install VFI Switch CSAH 35/Dague		50,000				50,000
Reconductor OH line CSAH 134 to 55			100,000			100,000
Replace CO#996 - Install VFI Switch 306 North			50,000			50,000
Establish Tie circuits ~ Buffalo 1 to Buffalo 2 Substation				500,000		500,000
Install URD Calder Ave, 1st St NE to CSAH 134				250,000		250,000
						-
<b>Service Territory</b>						-
WHCEA - Annual Service Territory Payments	60,000	60,000	60,000	-	-	180,000
Arbor Meadows						-
						-
<b>TOTALS</b>	<b>1,200,000</b>	<b>3,268,000</b>	<b>2,210,000</b>	<b>1,195,000</b>	<b>1,350,000</b>	<b>9,223,000</b>
<b>FUNDING SOURCES</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Electric & Fiber Fund	210,000	768,000	210,000	1,195,000	350,000	2,733,000
Debt Proceeds - Enterprise	990,000	2,500,000	2,000,000	-	1,000,000	6,490,000
<b>TOTALS</b>	<b>1,200,000</b>	<b>3,268,000</b>	<b>2,210,000</b>	<b>1,195,000</b>	<b>1,350,000</b>	<b>9,223,000</b>

<b>FIBER</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
F250 Pickup 4x4 Supercab Truck		50,000				50,000
Fiber Buildout - TH25 Projects	75,000					75,000
Fiber Buildout (100 homes)	70,000	50,000	50,000	50,000	50,000	270,000
Connection - Substation 1 to Firestation 2		50,000	40,000			90,000
North Side Buildout - Grant	330,000					330,000
<b>TOTALS</b>	<b>475,000</b>	<b>150,000</b>	<b>90,000</b>	<b>50,000</b>	<b>50,000</b>	<b>815,000</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Electric & Fiber Fund	235,000	150,000	90,000	50,000	50,000	575,000
Federal Aid/Grant	165,000					165,000
Debt Proceeds - Enterprise	75,000					75,000
<b>TOTALS</b>	<b>475,000</b>	<b>150,000</b>	<b>90,000</b>	<b>50,000</b>	<b>50,000</b>	<b>815,000</b>
<b>WATER</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
TH 25 Reconstrucion (Watermain Portion)	1,300,000					1,300,000
TH 25 N Reconstruction	300,000					300,000
WTP - (HVAC) Replace Motorized Dampers for Rooms	6,500					6,500
WTP - Actuator Valve Replacement	50,000	55,000	40,000			145,000
WTP - Location & Well Exploration	80,000					80,000
Truck (replacing 2008)	50,000				50,000	100,000
Well #5 - Cover	15,000					15,000
VFD Boost #2 (replacing 1998)	12,000					12,000
Water Tower #1 Recoat		800,000				800,000
Dry Chlorine Scrubber Equipment		85,000				85,000
Booster Station #1 Rehab		70,000				70,000
WTP - Hardware and Software Upgrade		50,000				50,000
Hydrant Installation - Near Community Center			35,000			35,000
WTP - Hydrovac Excavator & Valve Exerciser			61,000			61,000
WTP - Plant Upgrades			50,000	50,000	50,000	150,000
Watermain Repair			100,000	200,000	300,000	600,000
Project - NE Area Recon Phase I (1930's watermain)				1,000,000		1,000,000
WTP - Aerator Media Replacement				35,000		35,000
<b>TOTALS</b>	<b>1,813,500</b>	<b>1,060,000</b>	<b>286,000</b>	<b>1,285,000</b>	<b>400,000</b>	<b>4,844,500</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Water Fund	-	-	286,000	-	400,000	686,000
Debt Proceeds - Enterprise	1,813,500	1,060,000	-	1,285,000	-	4,158,500
<b>TOTALS</b>	<b>1,813,500</b>	<b>1,060,000</b>	<b>286,000</b>	<b>1,285,000</b>	<b>400,000</b>	<b>4,844,500</b>

<b>WATER RECLAMATION</b>						
<b>Item Description</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
WWTP - Lift Panel Replacement / PLC's	50,000					50,000
Collections - Panel / PLC Lift Station Panel Upgrade (Qty 2 per year)	75,000	25,000	25,000			125,000
Collections - Spectrashield 2 Manholes per year	20,000	20,000	20,000	20,000	20,000	100,000
Collections - Lift 10 Pump and Rail Replacement	80,000					80,000
Collections - Lift 7 and 10, Cedar Fence Replacement	50,000					50,000
WRC - (HVAC) Replace boilers & pumps for BIOS Building		60,000				60,000
WRC - (HVAC) Replace MUA & Exhaust System for BIOS Building			90,000			90,000
Sanitary Sewer Lining/Pipe Rehab	300,000	300,000	300,000	300,000	300,000	1,500,000
Project - TH25 Reconstruction (Sanitary Sewer Portion)	2,600,000					2,600,000
Project - West Pulaski Grinder Stations	700,000					700,000
Project - Ditch & Clarifier Rehab	140,000					140,000
BIO - Stack Testing	50,000					50,000
BIO - Netsch Pumps		60,000				60,000
BIO - Garage Door Replacement		15,000				15,000
BIO - Replacement of 6 Depositor pumps		180,000				180,000
Project - Oxidation Ditch (Railings, Ferric Line, ORP, Metal Coatings)		570,000				570,000
Lift Station & Force main Improvements - #2 (Convert LS3 to submersible)		681,000				681,000
Lift Station #2 - Electrical, building and pumps		600,000				600,000
Crane Truck Replacement - (2014 )		185,000				185,000
Replace F150 Truck (2014)		50,000				50,000
Portable Generator		100,000				100,000
Project - NE Area Recon Phase I				1,000,000		1,000,000
Lift Station & Force main Improvements - #1.B (LS1 to LS 2)				600,000		600,000
Lift Station #1 - Rehabilitation				850,000		850,000
Lift Station & Force main Improvements - #1.A (LS4 to Force main by LS3)					3,050,000	3,050,000
<b>TOTALS</b>	<b>4,065,000</b>	<b>2,846,000</b>	<b>435,000</b>	<b>2,770,000</b>	<b>3,370,000</b>	<b>13,486,000</b>
<b>Funding Sources</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>TOTAL</b>
Water Reclamation Fund	-	630,000	435,000	320,000	320,000	1,705,000
Debt Proceeds - Enterprise	4,065,000	2,216,000	-	2,450,000	3,050,000	11,781,000
<b>TOTALS</b>	<b>4,065,000</b>	<b>2,846,000</b>	<b>435,000</b>	<b>2,770,000</b>	<b>3,370,000</b>	<b>13,486,000</b>

**HIGHWAY LIQUOR - BUFFALO WINE & SPIRITS**

Item Description	2023	2024	2025	2026	2027	<b>TOTAL</b>
Website Upgrade						-
Backup Generator	20,000					20,000
Walk-in Coolers		39,000				39,000
Addition/Remodel				3,500,000		3,500,000
<b>TOTAL</b>	<b>20,000</b>	<b>39,000</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>3,559,000</b>

Funding Sources	2023	2024	2025	2026	2027	<b>TOTAL</b>
Liquor Fund	20,000	39,000	-	-	-	59,000
Debt Proceeds - Enterprise	-	-	-	3,500,000	-	3,500,000
<b>TOTALS</b>	<b>20,000</b>	<b>39,000</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>3,559,000</b>

**DOWNTOWN LIQUOR - DOWNTOWN WINE & SPIRITS**

Item Description	2023	2024	2025	2026	2027	<b>TOTAL</b>
Walk in Cooler & Checkout Counter Rebuild						-
Website Upgrade						-
Backup Generator	20,000					20,000
New Carpeting		25,000				25,000
Replace HVAC RTUs - Tenant Space			49,000			49,000
<b>TOTAL</b>	<b>20,000</b>	<b>25,000</b>	<b>49,000</b>	<b>-</b>	<b>-</b>	<b>94,000</b>

FUNDING SOURCES	2023	2024	2025	2026	2027	<b>TOTAL</b>
Liquor Fund	20,000	25,000	49,000	-	-	94,000
Debt Proceeds - Enterprise	-	-	-	-	-	-
<b>TOTALS</b>	<b>20,000</b>	<b>25,000</b>	<b>49,000</b>	<b>-</b>	<b>-</b>	<b>94,000</b>

**MIS**

Item Description	2023	2024	2025	2026	2027	<b>TOTAL</b>
Cisco 6800 Router	100,000					100,000
ASR Cisco Router (Qty 2)	20,000					20,000
ASR Cisco Switch (Qty 2)	6,000					6,000
Cisco Switch - Substation	40,000					40,000
Cisco Switch - Centennial	40,000					40,000
Cisco Switch - Utilities Campus	40,000					40,000
Meraki Switches	20,000	20,000	20,000		20,000	80,000
ESX/SAN (Qty 2)		-		300,000		300,000
Server - Domain Controller - Substation		10,000				10,000
Firewall - City Center, Water		-	2,000			2,000
Net Gear Ready NAS			-		15,000	15,000
Cisco Router		-	5,000			5,000
Wireless Access Points (City Center, Civic Center, Airport)		8,000			5,000	13,000
Storage		95,000				95,000
Security Testing		15,000				15,000
HO 5700 Server Switches (Qty 2)					35,000	35,000
<b>TOTALS</b>	<b>266,000</b>	<b>148,000</b>	<b>27,000</b>	<b>300,000</b>	<b>75,000</b>	<b>816,000</b>

FUNDING SOURCES	2023	2024	2025	2026	2027	<b>TOTAL</b>
Debt Proceeds						-
MIS Fund	266,000	148,000	27,000	300,000	75,000	816,000
<b>TOTALS</b>	<b>266,000</b>	<b>148,000</b>	<b>27,000</b>	<b>300,000</b>	<b>75,000</b>	<b>816,000</b>

# ANNUAL BUDGET

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## APPENDIX

## DEBT OVERVIEW

### Legal Debt Limit

Minnesota State Statutes Section 475.51 limits net debt to no more than 3% of the assessor's market value of the taxable property within the municipality. Bond issues covered by this limit are those financed by property taxes unless at least 20% of the annual debt service costs are financed by special assessments of tax increments. At present the City has \$25,238,665 in debt that is subject to the debt limit. The City's current legal debt limit and debt margin is as follows:

*CITY OF BUFFALO  
COMPUTATION OF LEGAL DEBT MARGIN  
DECEMBER 31, 2022  
(UNAUDITED)*

Estimated Taxable Market Value (Note A)	\$ <u>1,875,282,700</u>
Statutory Debt Limit: 3% of Market Value	\$ 56,258,481
Total Indebtedness	<u>\$74,538,665</u>
Less:	
Long Term-Debt paid solely from taxes	\$ <u>(25,238,665)</u>
Unused Debt Limit	<u>\$ 31,020,176</u>

**NOTE A – SOURCE: WRIGHT COUNTY AUDITOR/TREASURER**

## Bond Rating

The City maintains a bond rating of AA-/Stable from Standard & Poor's for general obligation debt.

## Impact on Operations

The City's property tax levy attributable to debt is at \$4,002,842. This amount collected in 2022 will be used to make principal and interest payments due in 2022. \$3,552,680 of this total goes to Debt Service funds. The remaining \$450,162 goes to the General Fund to cover lease purchase obligations. All existing debt will be retired by 2040.

## Annual Debt Service

Debt Service Funds are established to identify and account for long-term, general obligation debt issued by the City other than Enterprise Fund debt. Repayment of issued debt in the form of principal and interest payments to bond holders is backed by the full faith and credit of the government unit.

Debt service payments on Enterprise Fund debt is accounted for in those funds. Most of the bond and interest payments are funded by revenue generated within.

2023 Annual debt service listed by debt issuance:

### General Obligation bonds paid out of Debt Service Funds

#### City

Debt Series	Maturity	2023 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2013A	04/2024	11,150	365,000	376,150	375,000
2015A	02/2031	60,143	265,000	325,143	2,355,000
2016A	09/2035	23,913	60,000	83,913	865,000
2016C	02/2032	40,688	160,000	200,688	1,635,000
2019A	08/2025	1,255	15,606	16,861	15,606
2019B	02/2040	217,550	300,000	517,550	5,840,000
2019C	08/2026	89,250	400,000	489,250	1,360,000
2020A	02/2040	102,775	316,600	419,375	3,665,200
2020B	02/2027	38,600	860,000	898,600	1,465,000
2022A	02/2033	37,875	145,000	182,875	1,525,000
<b>Total</b>		<b>\$ 623,199</b>	<b>\$ 2,887,206</b>	<b>\$ 3,510,405</b>	<b>\$ 19,100,806</b>

**\*2022A IS PARTIALLY PAID FROM THE HOUSING & REDEVELOPMENT AUTHORITY LEVY**

General Obligation & Revenue bonds paid out of Enterprise Funds

Electric

<b>Debt</b>		<b>2023 Debt Service Payments</b>				<b>Remaining</b>
<b>Series</b>	<b>Maturity</b>	<b>Interest</b>	<b>Principal</b>	<b>Total</b>		<b>Debt</b>
2014B	02/2025	35,881	400,000	435,881		1,030,000
2016B	02/2026	9,605	115,000	124,605		370,000
2018A	02/2028	30,750	170,000	200,750		940,000
2018B	02/2029	49,013	220,000	269,013		1,470,000
<b>Total</b>		<b>\$ 125,249</b>	<b>\$ 905,000</b>	<b>\$ 1,030,249</b>		<b>\$ 3,810,000</b>

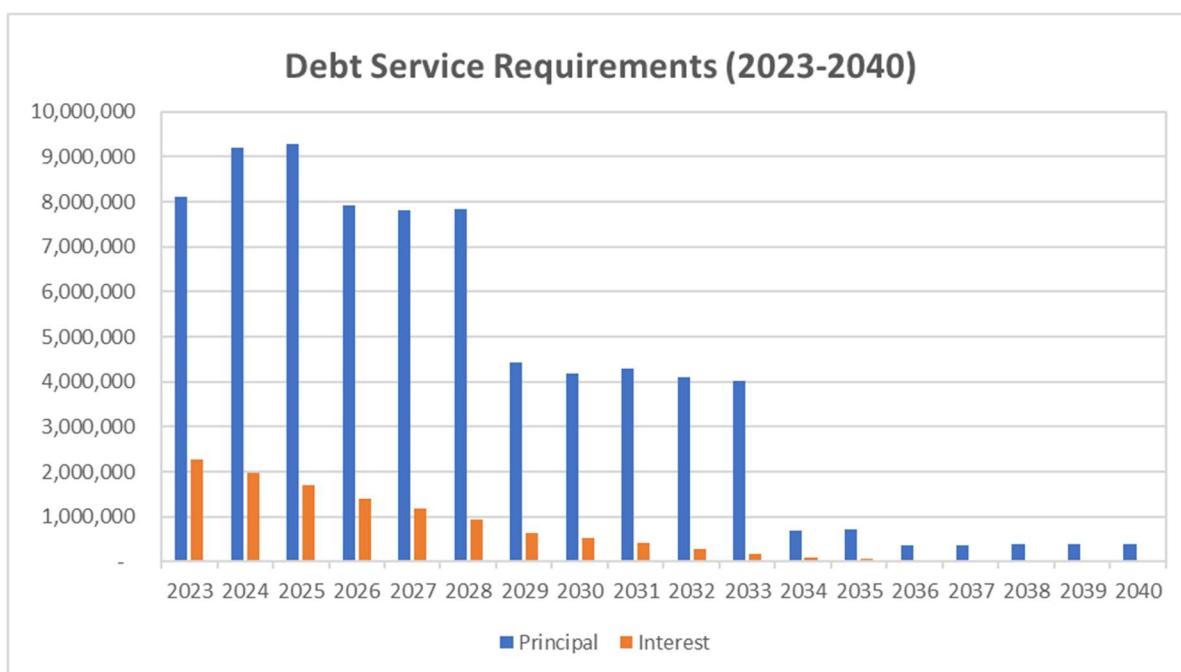
Water & Sewer

<b>Debt</b>		<b>2023 Debt Service Payments</b>				<b>Remaining</b>
<b>Series</b>	<b>Maturity</b>	<b>Interest</b>	<b>Principal</b>	<b>Total</b>		<b>Debt</b>
2012A	09/2033	157,493	-	157,493		5,610,000
2014A	11/2028	840,295	1,345,000	2,185,295		23,105,000
2017A	06/2033	215,998	-	215,998		6,840,000
2017B	04/2033	55,350	200,000	255,350		2,235,000
2019A	08/2025	130,195	1,764,394	1,894,589		1,399,069
2019C	08/2026	33,250	190,000	223,250		475,000
2020A	02/2033	34,795	133,400	168,195		1,234,800
2021A	08/2032	47,798	220,000	267,798		1,835,000
2022A	02/2033	6,150	30,000	36,150		190,000
<b>Total</b>		<b>\$ 1,521,324</b>	<b>\$ 3,882,794</b>	<b>\$ 5,404,118</b>		<b>\$ 42,923,869</b>

## Debt Service requirements to maturity for all existing bond issuances:

Year	Interest	Principal	Total	Remaining
2022	-	-	-	74,538,665
2023	2,274,354	8,121,005	10,395,358	66,417,660
2024	1,987,848	9,194,754	11,182,601	57,222,907
2025	1,692,316	9,282,907	10,975,223	47,940,000
2026	1,409,008	7,930,000	9,339,008	40,010,000
2027	1,176,756	7,815,000	8,991,756	32,195,000
2028	939,574	7,840,000	8,779,574	24,355,000
2029	640,205	4,420,000	5,060,205	19,935,000
2030	525,201	4,185,000	4,710,201	15,750,000
2031	411,358	4,300,000	4,711,358	11,450,000
2032	295,485	4,100,000	4,395,485	7,350,000
2033	176,558	4,025,000	4,201,558	3,325,000
2034	83,328	695,000	778,328	2,630,000
2035	63,143	720,000	783,143	1,910,000
2036	47,925	360,000	407,925	1,550,000
2037	37,920	370,000	407,920	1,180,000
2038	27,563	380,000	407,563	800,000
2039	16,775	395,000	411,775	405,000
2040	5,638	405,000	410,638	-
Total	11,810,951	74,538,665	86,349,616	

NOTE: FUTURE DEBT ISSUANCES OR REFUNDINGS ARE NOT REFLECTED IN THE ABOVE SCHEDULE.



# GLOSSARY OF TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

**Account** – A term used to identify an individual asset, liability, expenditure controls, revenue control, or fund balance.

**Accounting System** – The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

**Accrual Basis of Accounting** – The method of accounting under which revenues are recorded when they are earned, and expenditures are recorded when goods and services are received.

**Activity** – A specific and distinguishable line of work performed by one or more organizational components of a governmental unit to accomplish a function for which the governmental unit is responsible.

**Adoption** – The formal action taken by the City Council to authorize or approve the budget.

**Amortization** – (a) The portion of the cost of a limited-life or tangible asset charged as an expense during a particular period. (b) The reduction of a debt by regular payments of principal and interest sufficient to retire the debt by maturity.

**Appropriation** – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

**Assessed Valuation** – Value placed upon real estate or other property as a basis for levying taxes.

**Assets** – Property owned by a government that has a monetary value.

**Assigned Fund Balance** – Amounts a government intends to use for a specific purpose; intent can be expressed by the government body or by an official or body to which the governing body delegates the authority.

**Audit** – The examination of documents, records, reports, systems of internal control, accounting and financial procedures, and other evidence for one or more of the following purposes:

- a) To ascertain whether the statements prepared from the accounts present fairly the financial position and the results of financial operations of the constituent funds and balanced account groups of the governmental unit in accordance with generally accepted accounting principles applicable to governmental units and on a basis consistent with that of the preceding year.
- b) To determine the propriety, legality, and mathematical accuracy of a governmental unit's financial transactions.
- c) To ascertain whether all financial transactions have been properly recorded. d) To ascertain the stewardship of public officials who handle and are responsible for the financial resources of a governmental unit.

**Bond** – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date(s)) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

**Bonded Indebtedness** – Outstanding debt by issues of bonds, which is paid by ad valorem or other revenue.

**Budget** – A plan of financial operation embodying an estimate of Adopted expenditures for a given period and the proposed means of financing them.

**Budget Document** – The official written statement prepared by the budget office and supporting staff that presents the proposed budget to the legislative body.

**Budget Message** – A general discussion of the proposed budget presented in writing as a part of or supplement to the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations made by the chief executive and budget officer.

**Budgetary Control** – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

**Capital Assets** – Items purchased with an expected life of two years or more and a cost of \$5,000 or more which are held and used. Capital assets are also called fixed assets. For entity-wide financial reporting purposes, these items are included on the statement of net position in the annual financial report and, other than land, are depreciated.

**Capital Improvement Program** – A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

**Capital Outlay** – A level of budgetary appropriations which include expenses for acquiring capital assets, including land or buildings, improvements of grounds, and equipment.

**Capital Projects Funds** – To account for financial resources to be used for the acquisition or construction of major capital facilities.

**Cash Basis** – The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Certified Levy** – Total tax levy of a jurisdiction, which is certified to the County Auditor.

**Charges for Services** – Charges for current services rendered.

**Chart of Accounts** – The classification system used by a City to organize the accounting for various funds.

**Committed Fund Balance** – Amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

**Component Unit** – A legally separate entity associated with the primary government

**Contingency** – Budget for expenditures which cannot be placed in departmental budgets, primarily due to uncertainty about the level or timing of expenditures when the budget is adopted. The contingency also serves as a hedge against shortfalls in revenues or unexpected expenditures.

**Culture and Recreation** – To account for costs related to recreational activities, programs, and facilities including maintenance of City parks.

**Current** – A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

**Debt** – An Obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Margin** – The amount of available debt, which may be issued by a governmental unit before reaching its debt limit.

**Debt Service Funds** – To account for the accumulation of resources for payment of general long-term debt.

**Department** – An organizational unit for purposes of administration and budgeting.

**Depreciation** – The portion of the cost of a capital asset which is charged as an expense during a specific period.

**Division** – An organizational unit within a department for purposes of administration and accounting.

**Enterprise Funds** – To account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost of providing services are to be recovered primarily on a user-charge basis to the general public.

**Estimated Market Value** – Represents the selling price of a property if it were on the market. Estimated market value is converted to tax capacity before property taxes are levied.

**Expenditure** – Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of good received or services rendered whether cash payment have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposes are made.

**Fines & Forfeitures** – A sum of money imposed or surrendered as a penalty

**Fiscal Policy** – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of budgets and their funding.

**Fiscal Year** – The budget and accounting year that begins on the first day of January and ends on the last day of December of each year.

**Full Faith and Credit** – A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

**Full Time Equivalent (FTE)** – The number of employee hours (2080) needed to be equal to one full-time employee. Several part-time employees may be combined to make one full-time equivalent.

**Function** – A group of related activities aimed at accomplishing a major service or regulatory program for which the government unit is responsible.

**Fund** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance** – The difference between assets and liabilities reported in a governmental fund. General Government Expenditures, which represents a set of accounts, to which are charged the expenditures for operating the city.

**General Fund** – The fund used to account for all financial resources, except those required to be accounted for in another fund.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GAAP.

**General Obligation Bonds** – When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds.

**Goal** – A statement of broad direction, purpose, or intent based on the need of a community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

**Governmental Accounting** – The composite of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

**Governmental Accounting Standards Board (GASB)** – The authoritative accounting and financial reporting standard-setting body for government entities.

**Governmental Funds** – Funds used to account for the acquisition, use and balance of expendable financial resources and the related current liabilities-except those accounted for in proprietary funds and fiduciary funds. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

**Grant** – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

**Housing and Redevelopment Authority (HRA)** – Separate taxing authority created to provide housing redevelopment programs within the city. The HRA may buy, own and sell land for housing and economic development purposes and engage in other housing and redevelopment activities consistent with MN law.

**Infrastructure** – The basic facilities, equipment, services and installations needed for the growth and functioning of a community. Includes roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems.

**Improvement Bonds** – Bonds payable from the proceeds of special assessments from properties benefiting from an improvement.

**Interfund Transfers** – Amounts transferred from one fund to another.

**Intergovernmental Revenues** – Revenues from other governments in the form of grants, entities, shared revenues or payments in lieu of taxes.

**Investments** – Securities held for the production of income in the form of interest.

**Legal Debt Limit** – The maximum amount of outstanding gross or net debt legally permitted.

**Legal Debt Margin** – The legal debt limit less outstanding debt subject to limitation.

**Levy** – (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes special assessments, or service charges imposed by a governmental unit.

**Licenses & Permits** – Revenues received from the sale of business and non-business licenses.

**Local Government Aid (LGA)** – Intergovernmental revenue from the state to municipalities to help fund general expenditures.

**Long-Term Debt** – Debt with a maturity of more than one year after the date of issuance.

**Market Value** – An assessor's estimate of what property would be worth on the open market if sold. The market value is set on January 2 of the year before taxes are payable.

**Market Value Homestead Credit (MVHC)** – a property tax relief program devised by the State government to give local property tax payers relief from the burden of local property taxes by providing a credit or reduction on the amount of property taxes.

**Market Value Homestead Exclusion (MVHE)** – a property tax relief program devised by the State government to give local property tax payers relief from the burden of local property taxes by excluding a portion of property value from taxation

**Maturities** – The dates on which the principal or stated value of investments or debt obligations mature and may be reclaimed

**Miscellaneous** – Revenues or expenditures not classified in any other revenue or expenditure category.

**MMPA** – Minnesota Municipal Power Association

**Modified Accrual Basis** – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the tax levied and revenue earned.

**Net Assets** – The excess of a fund's assets over liabilities. The term net assets is used in proprietary funds. The term fund balance is used in governmental funds.

**Nonspendable Fund Balance** – Amounts that are not in a spendable form or are required to be maintained intact.

**Object of Expenditure** – Expenditure classification based upon the types or categories of goods and services purchased. Typical objects of expenditure include: - personal services (salaries and wages); - charges and services (utilities, maintenance contracts, travel); - supplies and materials; and, - capital outlay.

**Objective** – Desired output-oriented accomplishments, which can be measured and achieved within a given time frame.

**Operating Budget** – A plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them.

**Operating Expenses** – Proprietary fund expenses related directly to the fund's primary activities

**Operating Transfer** – Routine and/or recurring transfers of assets between funds.

**Ordinance** – A formal legislative enactment by the government body of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**Other Charges & Services** – A level of budgetary appropriations which include expenses for outside professional services, advertising, insurance, utility costs, repairs maintenance, and miscellaneous costs.

**PERA** – Public Employees Retirement Association

**Personal Services** – A level of budgetary appropriations which include expenses for salaries, wages, and related employee benefits such as the City's share of retirement and insurance.

**Policy** – A set of guidelines used for making decisions.

**Program** – Group activities, operations or organizational units directed to attaining specific purposes or objectives.

**Proprietary Funds** – Account for government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination on net income, financial position and changes in financial position. Includes enterprise and internal service funds

**Public Safety** – To account for expenditures related to the protection of persons and property.

**Public Works** – To account for expenditures for the maintenance of City property.

**Purchased Power** – The electricity purchased wholesale to be distributed to consumers within the municipal utility service area.

**Reimbursement** – Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

**Reserve** – An account which records a portion of the fund balance which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

**Resolution** – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** – The actual assets of a governmental unit, such as cash, plus contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and not issued.

**Revenue** – The term designates an increase to a fund's assets which:

- does not increase a liability (e.g., proceeds from a loan);
- does not represent a repayment of an expenditure already made;
- does not represent a cancellation of certain liabilities; and
- does not represent an increase in contributed capital.

**Revenue Bond** – A bond that is backed by a particular revenue source such as sewer user fees and municipal liquor store sales.

**Revenue Estimate** – A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year

**Restricted Fund Balance** – Amounts subject to externally enforceable legal restrictions.

**Special Assessment** – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

**Supplies** – A level of budgetary appropriations which include expenses for commodities which are used such as office supplies, operating supplies, and repair and maintenance supplies.

**Taxes** – Compulsory charges levied by a government to finance services performed for the common benefit

**Tax Capacity** – A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes. The assessor determines the estimated market (resale) value of the property. This value is converted to tax capacity by a formula specified in state law.

**Tax Capacity Rate** – Tax rate applied to tax capacity to generate property tax revenue. The rate is obtained by dividing the property tax levy by the available tax capacity.

**Tax Classification Rate** – Rate at which estimated market values are converted into the property tax base. The classification rates are assigned to properties depending on their type (residential, commercial, farm, etc.) and, in some cases there are two tiers of classification rates, with the rate increasing as the estimated market value increases.

**Tax Increment Financing (TIF)** – Financing tool originally intended to combat severe blight in areas, which would not be redeveloped “but for” the availability of government subsidies derived from locally generated property tax revenues.

**Tax Levy** – The total amount to be raised by general property taxes for the purpose stated in the resolution certified to the county auditor.

**Tax Rate** – The amount applied to properties tax capacity to determine the taxes generated by the property.

**Taxes Compulsory** – charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Trust Fund** – A fund consisting of resources received and held by the governmental unit as trustee, to be expended or invested in accordance with the conditions of the trust.

**Truth in Taxation** – The "taxation and notification law" which requires local governments to set estimated levies, inform taxpayers about the impacts, and hold a separate hearing to take taxpayer input.

**Unassigned Fund Balance** – Residual amounts that are available for any purpose in the general fund.

**Unrestricted Fund Balance** – The total of committed fund balance, assigned fund balance, and unassigned fund balance.

**User Fees** – The payment of a charge for direct receipt of a public service by the party benefiting from the service.