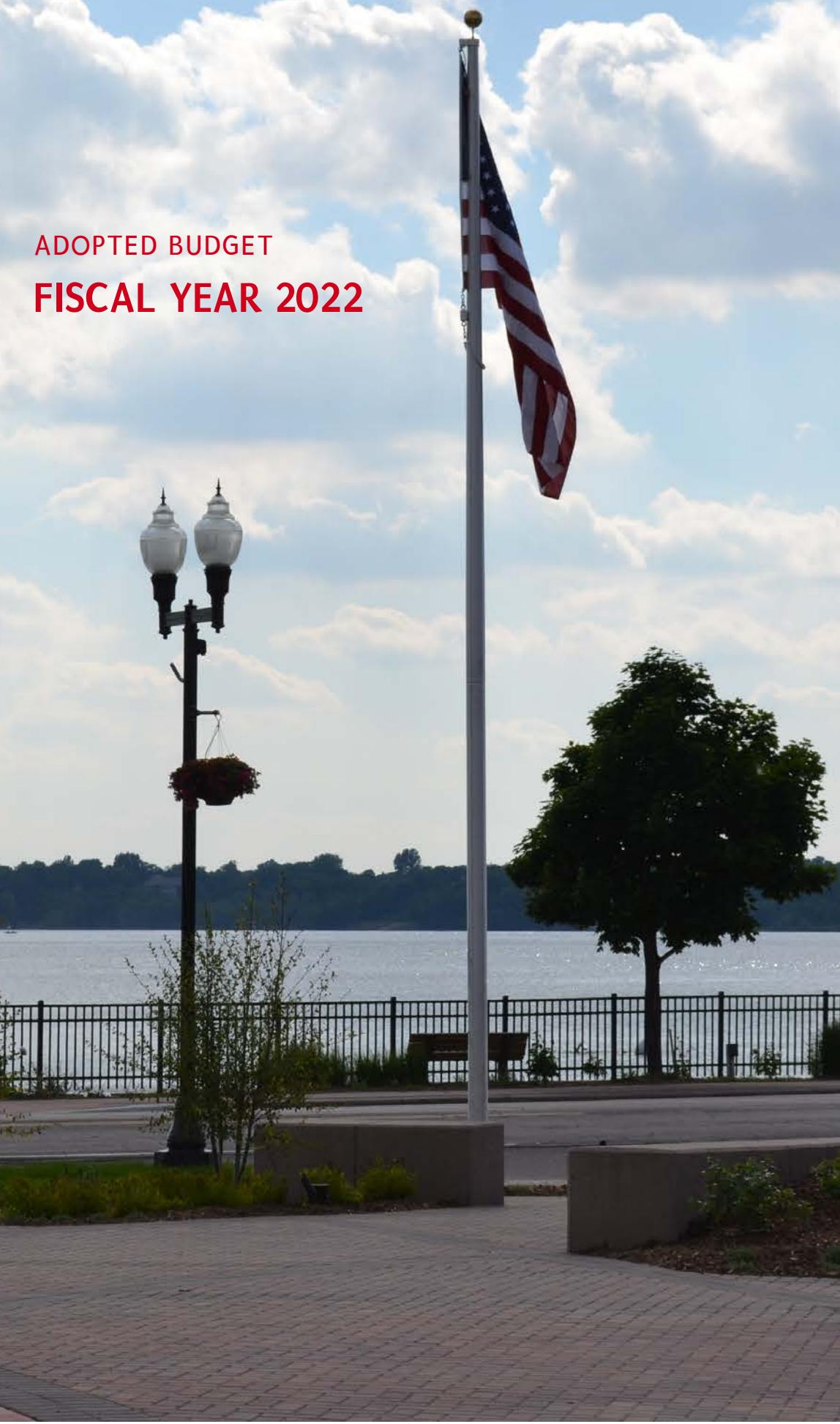


ADOPTED BUDGET FISCAL YEAR 2022



Buffalo
CITY OF BUFFALO, MINNESOTA

WWW.CI.BUFFALO.MN.US

City of Buffalo, MN
212 Central Ave
Buffalo, MN 55313
763.682.1181

TABLE OF CONTENTS

Introduction & Background	
City Officials	
Organizational Chart	
Geographic map & Statistics	
Mission, Vision & Goals.....	1
Fund Structure, Budget Process & Policies	6
Budget Overview	
Executive Summary	19
All Funds Budget Summary.....	24
Revenues Sources, Trends and Assumptions	27
Property Tax Information.....	37
Staffing Summary.....	40
General Fund	
Summary – Revenues & Expenditures.....	47
Departmental Summaries.....	51
Special Revenue Funds	
Summary – Revenues & Expenditures.....	86
Fire.....	89
Library.....	95
Airport	100
Civic Center	106
Enterprise Funds	
Summary – Revenues & Expenses	114
Electric & Fiber Summary.....	117
Electric	120
Fiber.....	127
Water	129
Water Reclamation (Wastewater)	137
Liquor - Highway	146
Liquor - Downtown	149
Golf	158
Internal Service Funds Management Information Systems (MIS)	
Summary – Revenues & Expenses	168
Capital Improvements	
Administrative Summary	174
Significant Non-recurring Projects	176
Wishlist.....	178
Capital Improvement Plan	179
Appendix	
Debt Overview.....	190
Glossary.....	194

DIRECTORY OF OFFICIALS, BOARDS AND COMMISSIONS

City Council

Term Expires

Mayor Teri Lachermeier	December 31,2022
Council Member Eric Anderson	December 31, 2022
Council Member Steve Downer	December 31, 2024
Council Member Scott Enter	December 31, 2022
Council Member Nick O'Rourke	December 31, 2024

Boards and Commissions

Planning Commission

Housing and Redevelopment Authority of Buffalo

Airport Advisory Board

Library Advisory Board

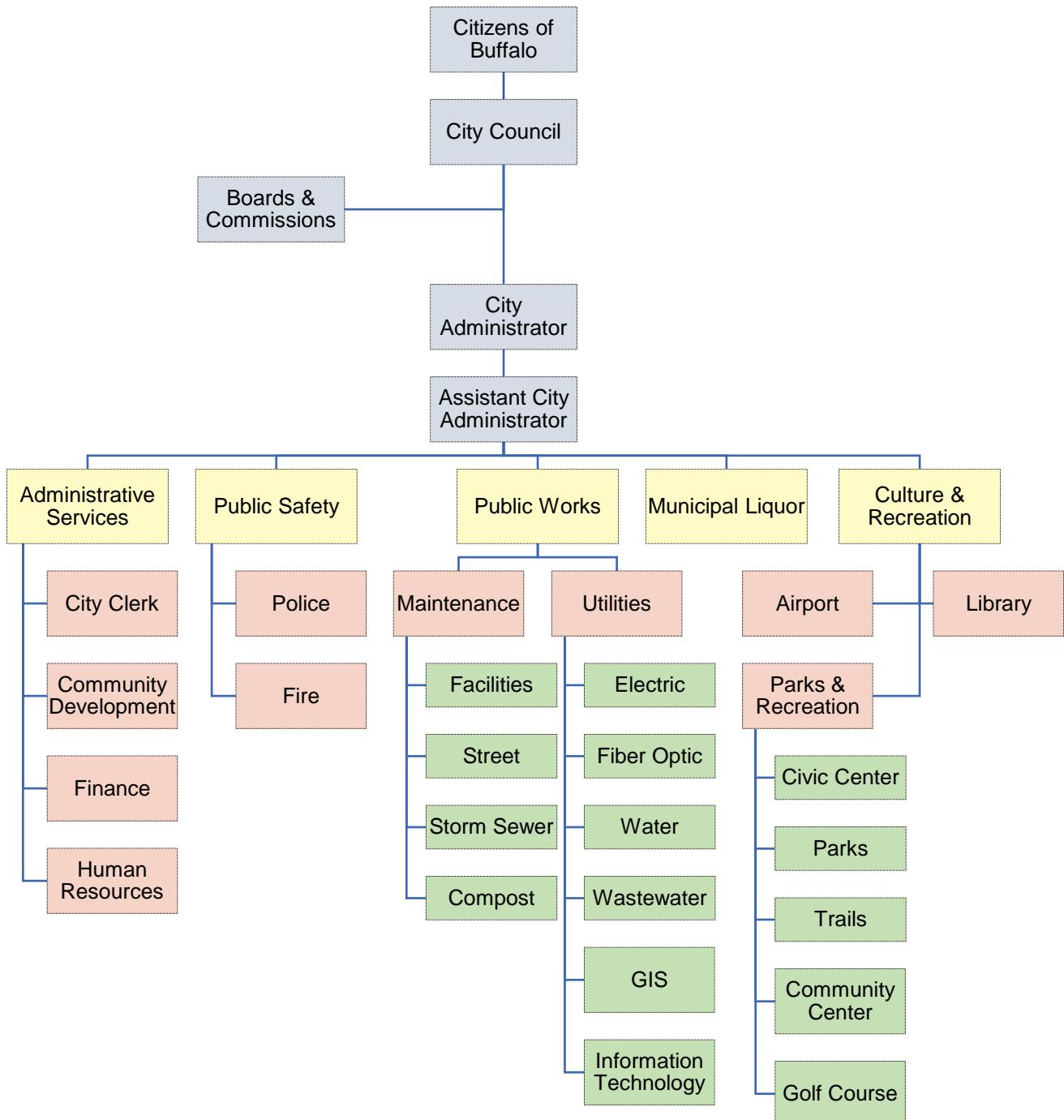
Parks Advisory Board

Wild Marsh Golf Course Advisory Board

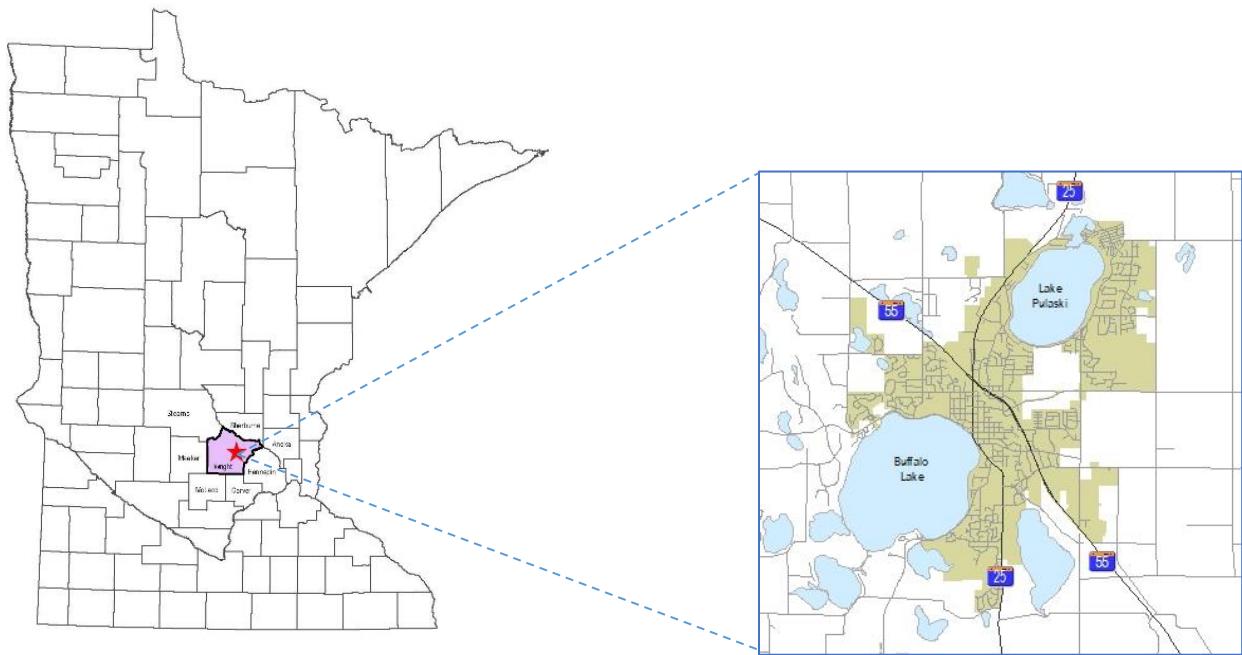
City Management Team

Laureen Bodin	City Administrator
Taylor Gronau	Assistant City Administrator
David Kelly	Community & Economic Development Director
Pat Budke	Police Chief
Jason Meusburger	Utilities Director
Lee Ryan	Parks and Recreation Director
Jason Swanson	Director of Liquor Operations
John Harnois	Fire Chief
Kelly Horn	Finance Director
Shelby Pahl	Human Resources Manager
Adam Leiferman	Community Center Manager

ORGANIZATIONAL CHART



GEOGRAPHIC LOCATION



Buffalo is a mix of small community charm and suburban amenities with a charming downtown area and various large retail located on the main highways of Highway 55 and Highway 25. Buffalo is located just outside the Twin Cities Metro area about 42 miles northwest of downtown Minneapolis and also a convenient drive to the St. Cloud Metro area. Buffalo is the county seat of the growing Wright County and a regional destination for shopping, services and leisure.



Strategic Plan 2021

MISSION STATEMENT:

Buffalo: A community where excellence and opportunity come together.



VISION STATEMENT:

The City of Buffalo strives for excellence by providing superior services and a safe environment to live, work and play.

The City and its stakeholders will meet the changing needs of the community through innovation and collaboration.

ORGANIZATIONAL VALUES:

Transparency

Integrity Visionary

Accountability

Excellence Inclusivity

Innovation



CORE STRATEGIES:

To foster a welcoming culture of engaged and active citizens

Long-term Objectives

1. Share information and communicate proactively. Encourage civic engagement.
2. Fostering an environment of inclusivity and diversity.
3. Lead a community that works together for common good.
4. Support and raise awareness of collaborative opportunities.

Short-term Goals

1. Stay engaged and give the opportunity to pursue Community Center.
2. Continue to collect public input.
3. Develop a list of resources and opportunities for seniors to connect.
4. Identify the feasibility of communication tools (social media, website, phone, etc.); develop and implement a communications plan.



FISCAL RESPONSIBILITY

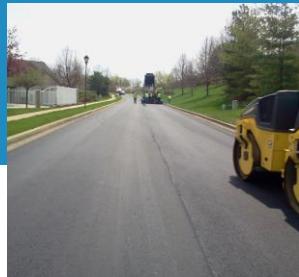
Long-term Objectives

1. Maintain long-term capital improvement plan.
2. Diversify funding sources; seek grant opportunities.
3. Strategically manage debt profile.
4. Adopt financial policies to guide operations



Short-term Goals

1. Update pavement management plan and develop funding sources/strategies.
2. Update and complete comprehensive sanitary sewer and water plans.
3. Develop automated metering infrastructure



MAINTAIN & IMPROVE PUBLIC INFRASTRUCTURE

Strategic Objectives

1. Develop and implement a long-term infrastructure investment strategy.
2. Accomplish outcomes and results that meet citizen expectations.
3. Maximize lifespan through innovation, technology, and planning.

Short-Term Goals

1. Update and complete comprehensive sanitary sewer and water plans.
2. Continue systematic rollout and marketing of fiber service.
3. Address 2nd Substation Plan - seek land to build.
4. Update pavement management plan and develop funding sources / strategies.
5. Continue progress to serve every municipal property with electric service.

SAFE, SECURE, & HEALTHY COMMUNITY

Strategic Objectives

1. Ensure a sense of safety through communication and approachability.
2. Maintain appropriate staffing for quick and effective response.
3. Collaborate with partners on training and communication in addressing community health needs.

Short-Term Goals

1. Identify the feasibility of communication tools (social media, website, phone, etc.)
2. Develop and implement a communications plan
3. Develop a business continuity plan – continuing business as usual in an emergency.





PLANNED & SUSTAINABLE GROWTH

Strategic Objectives

1. Identify community goals and connect strategies.
2. Keep updating large guiding planning documents and small area plans.
3. Balance developer needs and desires with ongoing City needs into the future.
4. Review and plan for infrastructure capacities.
5. Understand market conditions and connect with opportunities to meet community goals.

Short-Term Goals

1. Update and complete comprehensive sanitary sewer and water plans.
2. Address 2nd Substation Plan and seek land to build.
3. Conduct a facilities study.

SUPPORTIVE & BALANCED BUSINESS ENVIRONMENT

Strategic Objectives

1. Define and streamline processes.
2. Eliminate unnecessary hurdles.
3. Produce and publicize information about services available within the community.
4. Support workforce needs like available housing, daycare, and quality of life amenities.
5. Foster ongoing relationships.

Short-Term Goals

1. Marketing to our residents on what Buffalo and the City have available in terms of business and services.
2. Marketing and recruiting businesses and services to meet community needs.
3. Develop a list of resources and opportunities for seniors to connect.

CONTINUED EVOLUTION IN THE QUALITY OF LIFE FOR OUR COMMUNITY'S DIVERSE NEEDS

Strategic Objectives

1. Continued excellence in parks, trails, recreation, and technology.
2. Partner, collaborate and communicate with the School District, Chamber, County, Townships, health care providers, and community organizations
3. Preserve hometown environment, sense of community, and local support.
4. Manage and preserve natural resources.

Short-Term Goals

1. Continue systematic roll-out and marketing of fiber service
2. Marketing to our residents on what Buffalo and what the City have available to them
3. Stay engaged and give the opportunity to pursue Community Center



COLLABORATIVE, INCLUSIVE, AND HIGH FUNCTIONING TEAM

Strategic Objectives

1. Foster engaging team environment
2. Empower staff to be innovative decision makers
3. Recognize successes and support learning opportunities
4. Encourage inter-departmental communication and cooperation

Short-Term Goals

1. Develop internal plan to turn individual expertise into institutional knowledge.
2. Develop a business community plan so that business can continue in an emergency.

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

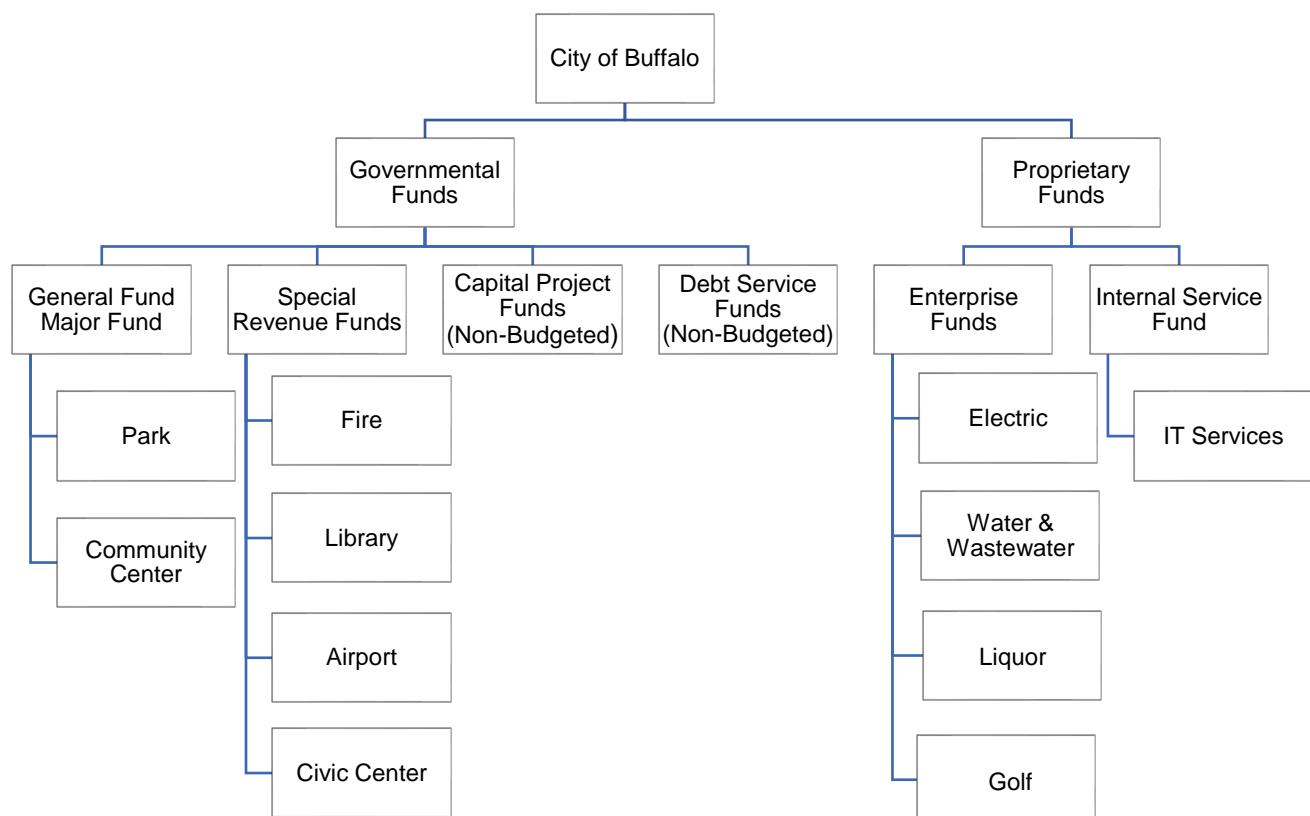
The City's funds are grouped into five generic fund types and two broad categories as follows:

Governmental Funds

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

Proprietary Funds

- Enterprise Funds
- Internal Service Fund



City of Buffalo Fund Structure

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 the majority 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 similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis, be financed or recovered primarily through user charges.

The city currently has five 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.
- Golf Fund – The city owns and operates Wild Marsh, an 18-hole public golf course.

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: Highway Liquor Fund, Downtown Liquor Fund and the Golf 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 the majority 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 & street lights.

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, merchandise at the Liquor Stores and Golf Course and Green Fees.

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) permits 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	Park	Fire	Library	Airport	Electric	Water	Sewer	Liquor	Civic Center	Golf	IT
GENERAL GOVERNMENT:												
City Council/Boards	X											
Planning, Zoning & Community Development	X											
Election	X											
Administration	X	X	X	X	X	X	X	X	X	X	X	X
Engineering	X	X			X	X	X	X	X			
Information Technology												X
Transportation	X											
PUBLIC SAFETY:												
Police	X											
Fire	X		X									
Civil Defense	X											
PUBLIC WORKS:												
Street Maintenance	X											
Storm Sewer	X											
Snow Removal	X											
Compost	X											
Sanitation	X											
Electric						X						
Fiber Optic						X						
Water							X					
Wastewater								X				
CULTURE & RECREATION:												
Parks		X										
Library				X								
Airport					X							
Community Center	X											
Civic Center											X	
Golf												X
MISCELLANEOUS:												
Liquor											X	
OTHER FINANCING USES:	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 City Administrator is responsible for the preparation and the administration of the annual operating budget based on 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.

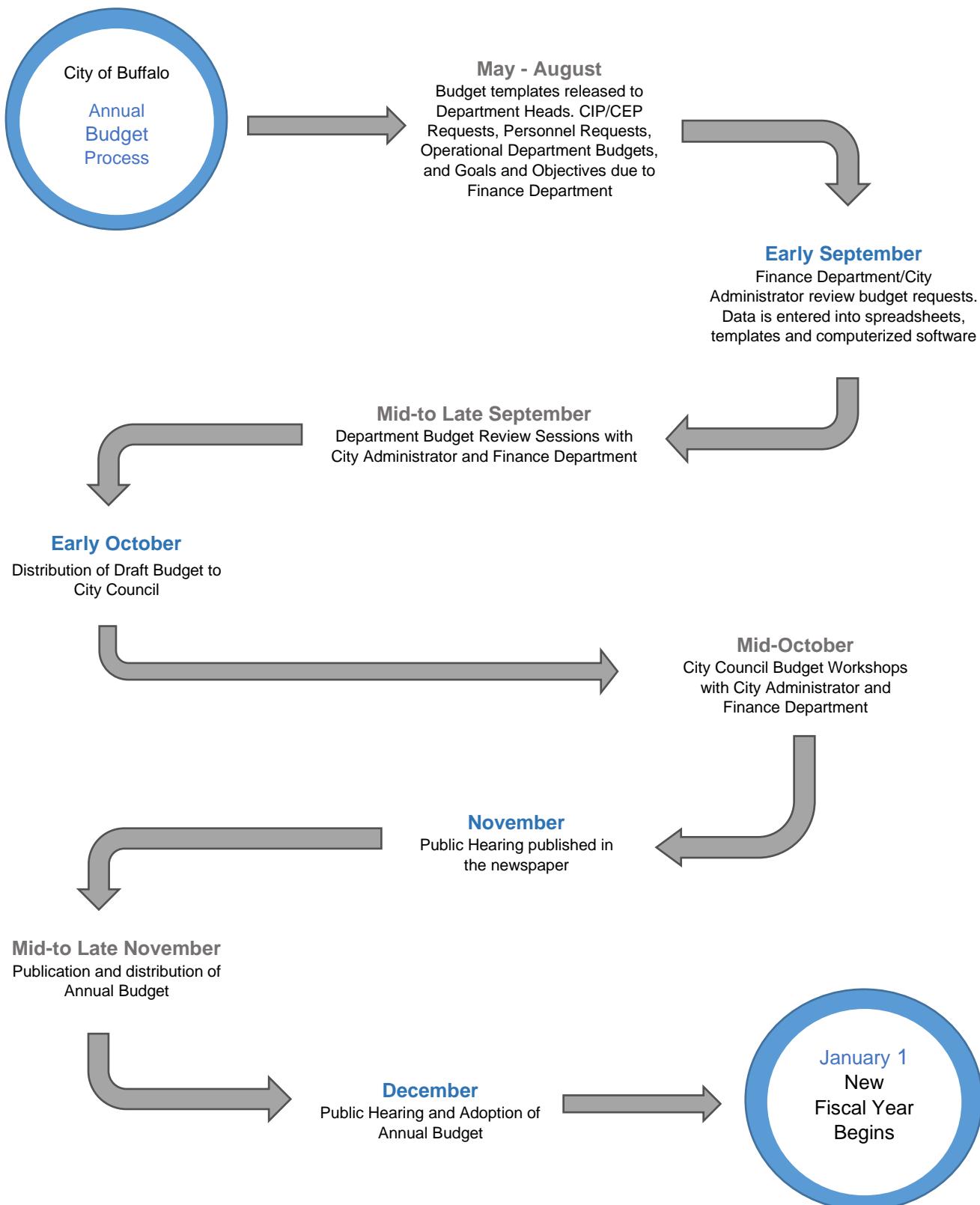
Department heads will be responsible for administration of their departmental operating budget. Requests for budget adjustments must be submitted and approved before any program incurs cost overruns for the annual budget period.

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 as long as 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 Officer. The City Administrator 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



2021 BUDGET CALENDAR

Event	Dates	Function
Budget templates released to Department Heads	July 15	Provides information including Council Goals & relevant data for Department Heads to utilize for budget preparation
Budget requests submitted to City Administrator and Finance Department	August 1	City Administrator to comment and recommend changes
Finance Department compiles Budget	August 1 – September 30	Finance Department reviews requests and prepares proper format for budget
Adoption and Certification of Preliminary Tax Levies to Wright County	September 20	Resolution to authorize the necessary tax levies
Draft Budget submitted to City Council	October 27	Allows elected officials to review the budget in detail
Budget Workshop(s)	November 1	Allows for discussion, rationale, and changes to budget
Produce and Distribute Budget Document	August – December	Allows for review of preliminary budget prior to adoption
Notice of Public Hearing Published	November 24	Notifies public of time, date, and location of public hearing
Public Hearing	December 6	Allows for public discussion and approval of 2022 Budget and Final Tax Levies
Adoption of 2021 Budget & Final Tax Levies	December 20	Resolution to authorize final tax levies and adopted budget for 2022
Certification of Final Levies to Wright County, Adopted Budget information reported to State of Minnesota	December 28	Certification of final levy to county auditor and reporting final budget to State of Minnesota

ANNUAL BUDGET

BUDGET OVERVIEW

Executive Summary

Annually, the City Administrator must prepare a budget and present it to the City Council. The following budget report represents a summary of the adopted proposals for all services provided by the City of Buffalo in 2022.

The adopted 2022 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 20, 2021, the City Council adopted the preliminary property tax levy. The proposed budget and final property tax levy are up for consideration at the December 6, 2021 City Council meeting and adoption at the December 20, 2021 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 in fiscal year 2022 and beyond. The following segments will serve to highlight the focal points to the plans for the 2022 budget.

2022 Budget Document

To continue efforts to increase transparency and to present a more meaningful and understandable document to readers unaccustomed to governmental accounting we present to you the 2022 operating budget. The City of Buffalo uses the Government Finance Officers Association (GFOA) Template for Budget Presentation.

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 balance business environment
- ✓ Collaborative, inclusive and high-functioning team
- ✓ Continued evolution in the quality of life for Buffalo

Comprehensive Plan Update

An update of the City's Comprehensive Plan is beginning this final quarter of 2021 with the bulk of the work to be conducted in 2022. About every 10 years the City of Buffalo's Comp Plan is updated.

Two key components of the Comprehensive Plan have already been completed. They include the Housing Study and the Downtown Visions Study.

These studies are found on the City of Buffalo website:

[2018-housing-study-addendum-to-the-comprehensive-plan.pdf \(buffalo.mn.us\)](https://buffalo.mn.us/2018-housing-study-addendum-to-the-comprehensive-plan.pdf)

[City of Buffalo's Downtown 2040 Plan - City of Buffalo MN](https://buffalo.mn.us/City-of-Buffalo-s-Downtown-2040-Plan)

Community Engagement

An integral component of the Comp Plan update process includes community engagement.

The engagement approach is organized around several strategic milestones where community stakeholders will be invited to attend, review, and comment on key components, i.e., vision, principles, strategies and recommendations, etc., in order to build awareness, education and ownership in the process and outcomes. Engagement activities discussed included using the city's 'FlashVote' account, website and Facebook pages as well as anticipated public open houses. A key activity will be how to publicize the update to the general community and how to maintain visibility as the process moves forward. The scope of work also identifies an invited Task Force who will meet on a regular basis to act as an advisory body to the comprehensive plan process including comment, direction and active support of the engagement activities.

Comp Plan Engagement Activities

Focus Group workshops

Public Open houses

Stakeholder interviews

Community Survey

Communications

Late 2022 to early 2023 the Comprehensive Plan update will be considered for adoption by the City Council. The Comp Plan provides continuity and serves as a guide for future actions of the City of Buffalo, particularly involving land use and future growth and development.

Building Permits

Building activity in 2021 remains steady with consistent growth in single-family and two-family home permits currently totaling 70 as of mid-October. In 2020 a total of 85 single-family and two-family home permits were issued compared to 47 in 2019. Several residential plats have been approved with the development of Greenbriar Hills. Two 31-unit multiple family apartment buildings are also under construction alongside Coborn's Grocery Store with opening anticipated in the fall of 2022.

Three commercial permits have been issued as of mid-October 2021 for the Coborn's Grocery Store scheduled to open November 9, 2022, the Caribou Cabin which opened in September of 2021, and Dunkin Donuts which broke ground in early October.

Utilities Rates Design

The City Council committed to adopt the second 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. As Administrator, my ongoing commitment in the current and future year is to foster the growth of staff by challenging them to make decisions and empower them to act on decisions that are in the best interests of the community.

Monthly meetings take place where our leaders continually work to meet our mission of providing quality services to our residents and businesses.

A comprehensive wage study was completed and adopted in 2021. This study was done to assure the City is competitive and able to attract and maintain an excellent workforce.

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

Organizational Structure

With the continuing rapid growth the City is experiencing, the need came about to consider changes in the City's organizational structure. In 2021 two significant changes in our organizational structure were adopted.

The City's former organizational structure was flat. Several departments reported directly to the City Administrator. To be proactive, the Parks & Recreation Department and the Utilities Department were given additional oversight and responsibilities. These changes further the ability for the core leadership to be servant leaders.

The Parks & Recreation Director oversees the development and maintenance of the City's parks, trails, and the Civic Center. In addition to these areas the Parks & Rec Director also now manages the Community Center and Golf Course.

The Utilities Director is responsible for the Electric and Fiber Departments. The second significant organizational change is that the Utilities Director now also manages the Water Department and Water Reclamation and Incineration Department, and Geographical Information Systems (GIS) as well as MIS/IT oversight.

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 2022 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

Mary Jo Stubstad
Interim Finance Director

CITY OF BUFFALO, MINNESOTA

2022 BUDGET SUMMARY

REVENUES BY TYPE – ALL BUDGETARY FUNDS

Revenue Type	General Fund		Special Revenue Funds	Proprietary Funds	2022	2021
	General	Park (In General)			Adopted Budget	Adopted Budget
Taxes	5,665,645	-	89,739	933,294	6,688,678	6,012,648
Licenses and permits	506,400	-	-	-	506,400	392,950
Intergovernmental	1,407,545	-	419,010	939,922	2,766,477	1,888,489
Charges for Services	1,712,575	-	1,586,346	27,811,807	31,110,728	30,846,336
Sales	-	-	-	6,677,000	6,677,000	6,191,650
Fines & Forfeitures	33,000	-	-	-	33,000	33,000
Special Assessments	5,000	-	-	-	5,000	5,000
Other Revenue	121,750	-	122,400	638,463	882,613	931,517
Other Financing Sources	105,000	-	160,000	1,340,000	1,605,000	4,470,400
Transfers In	925,000	-	350,000	350,000	1,625,000	1,718,533
 Total Revenue & Other Sources	 \$10,481,915	 -	 \$2,727,495	 \$38,690,487	 \$51,899,896	 \$52,460,523

EXPENDITURES BY OBJECT – ALL BUDGETARY FUNDS

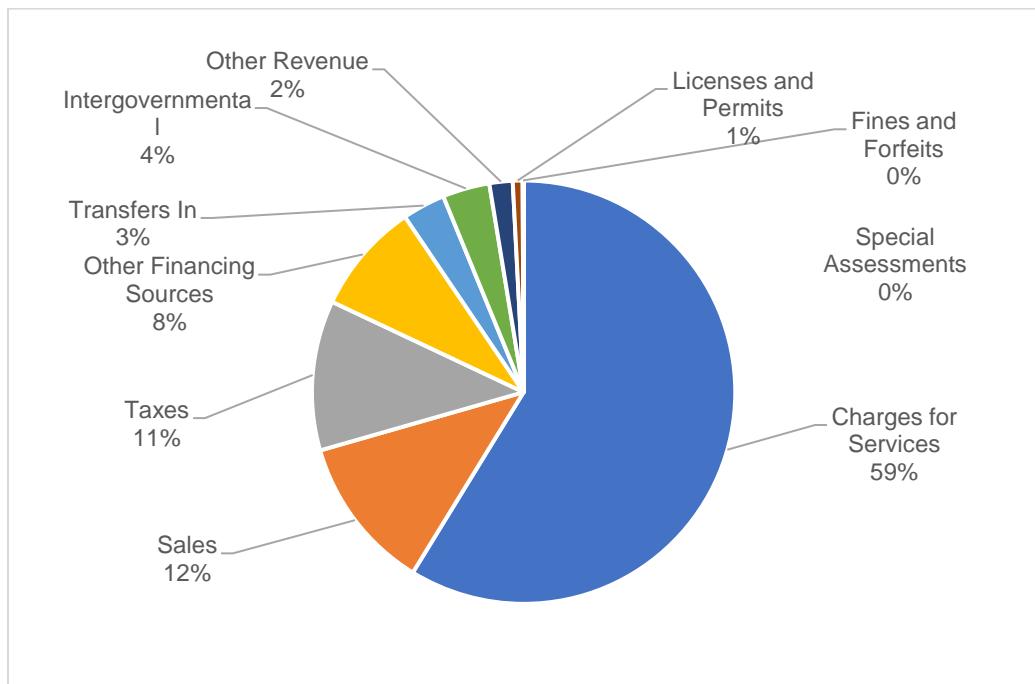
Revenue Type	General Fund		Special Revenue Funds	Proprietary Funds	2022	2021
	General	Park (In General)			Adopted Budget	Adopted Budget
Personal Services	4,898,132	-	618,867	4,951,397	10,468,396	9,527,568
Supplies	1,006,790	-	445,455	16,096,009	17,548,254	17,491,538
Other Services & Charges	3,771,431	-	765,261	6,927,920	11,464,612	10,903,378
Capital Outlay	-	-	532,150	3,914,000	4,446,150	6,154,378
Debt Service	300,611	-	196,200	2,056,664	2,553,475	2,551,078
Transfers Out	421,839	-	-	1,743,716	2,165,555	2,616,992
 Total Revenue & Other Sources	 \$10,398,803	 -	 \$2,557,933	 \$35,689,706	 \$48,646,442	 \$49,244,932
 Change in Fund Balance	 \$83,112	 -	 \$169,562	 \$3,000,781	 \$3,253,455	 \$3,215,591
 Fund Balance, Jan. 1	 \$5,595,661	 -	 (\$1,647,727)	 \$24,349,789	 \$28,297,723	 \$25,172,702
 Fund Balance, Dec. 31	 \$5,678,773	 -	 (\$1,478,165)	 \$27,350,570	 \$31,551,178	 \$28,388,293

NOTE: 2022 BEGINNING FUND BALANCE IS ESTIMATED AND UNAUDITED

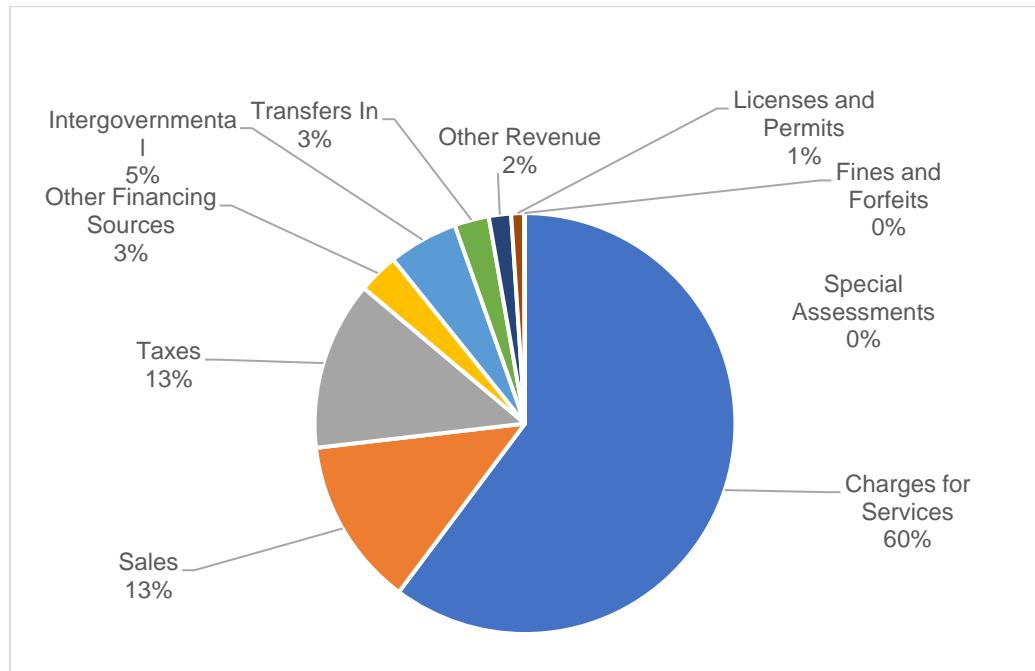
BUDGET SUMMARY

REVENUES BY TYPE – ALL BUDGETARY FUNDS

2021 Budget

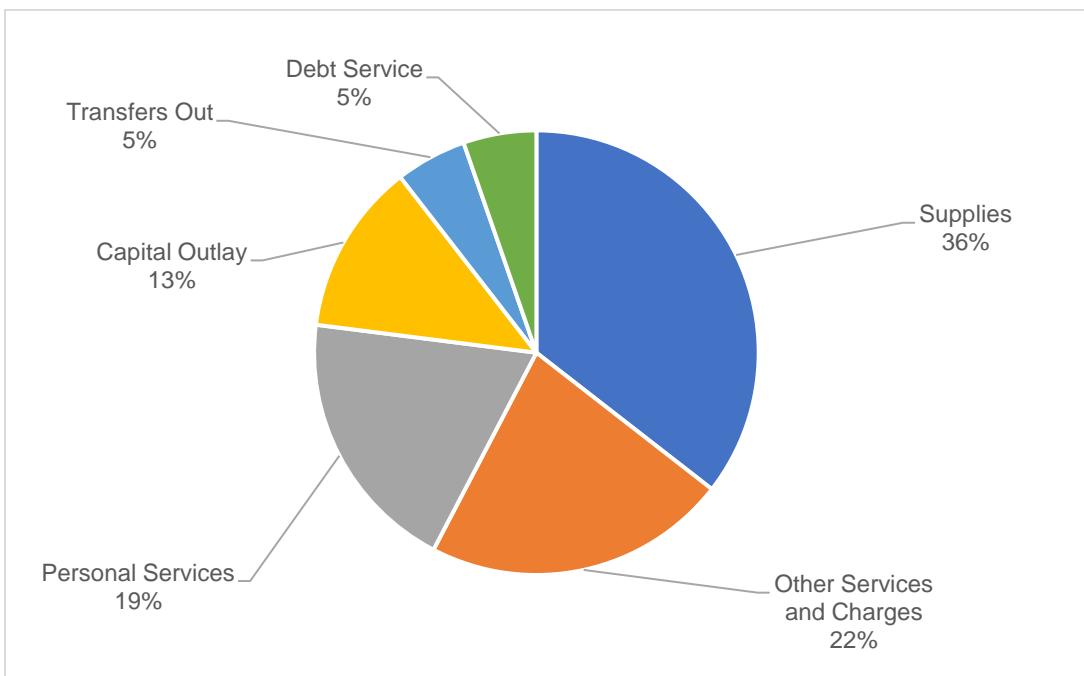


2022 ADOPTED BUDGET

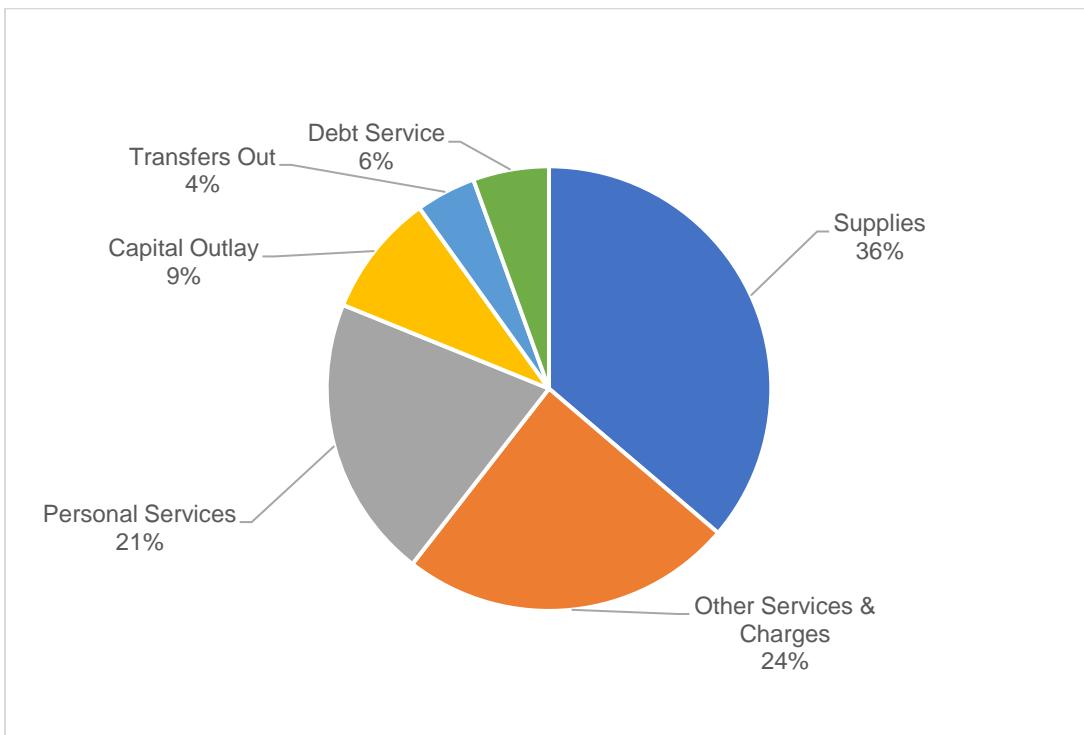


BUDGET SUMMARY EXPENDITURES BY OBJECT – ALL BUDGETARY FUNDS

2021 BUDGET



2022 ADOPTED BUDGET

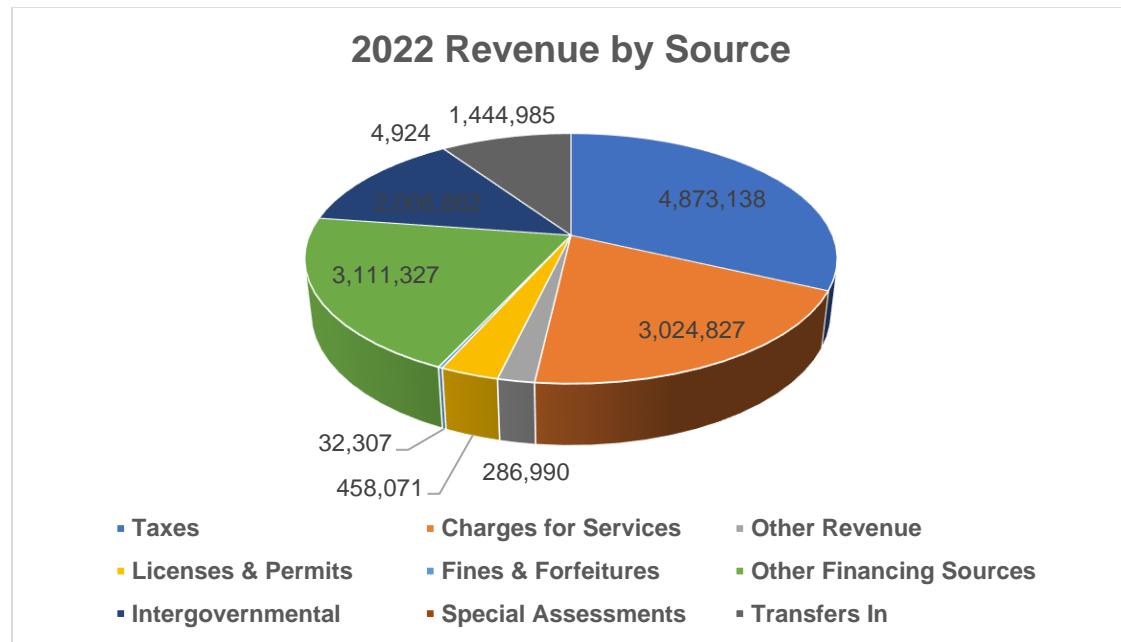
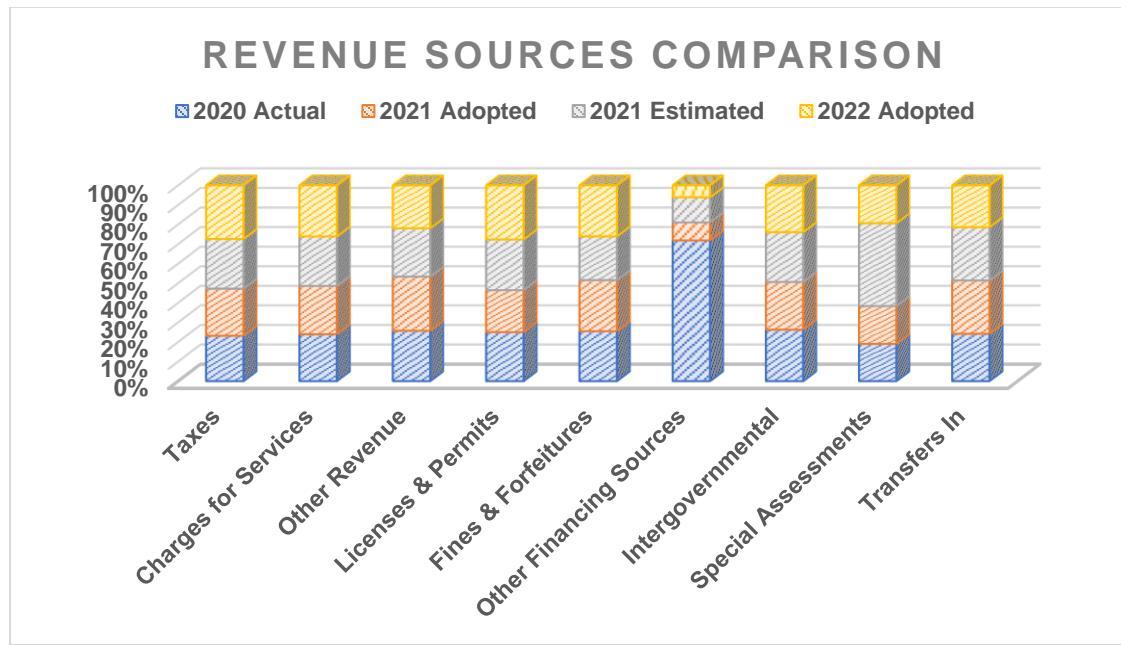


REVENUE SOURCES, TRENDS AND ASSUMPTIONS

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 2022.

Governmental Fund 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 2022 property tax levy is \$9,421,342 of which \$4,831,470 is budgeted in the General & Park Funds, \$3,560,738 to Debt Service funds, \$76,672 to library operations, \$19,168 to tax abatement payments, and \$433,294 to the Golf Course fund for debt service. The City also levies a market rate levy for the Housing and Redevelopment Authority (HRA). For 2022, the HRA levy is \$296,078.

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 the majority 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. This trend is expected to continue into 2022 with residential housing developments.

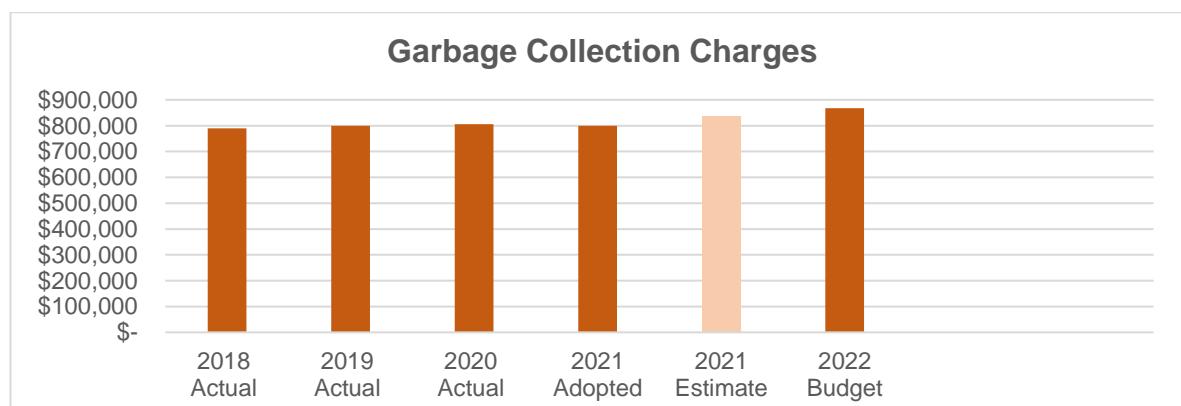
Intergovernmental

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 is expected in 2021 for larger capital projects. 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.

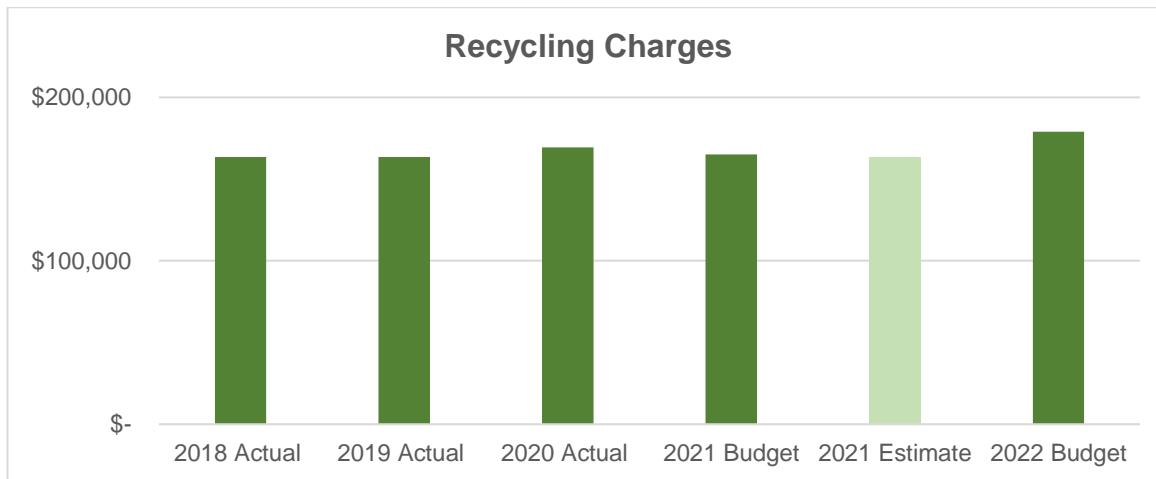
Garbage Charges



Garbage Collection charges in 2022 are expected to be approximately \$868,000. 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

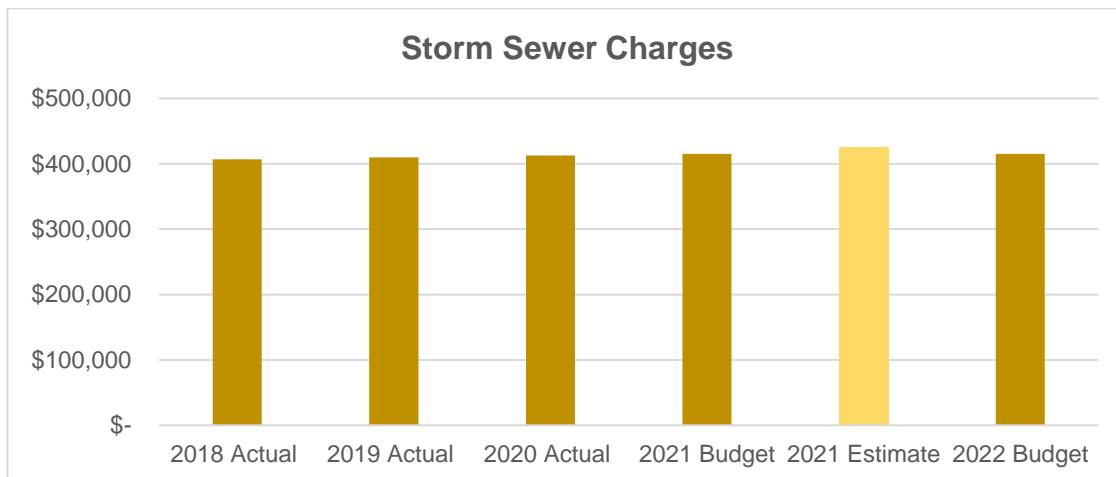
have remained the same over the last few years. Rates for garbage collection have remained the same over the last few years. 2022 rates are based on contract renewal and include an 8.5% increase.

Recycling Charges



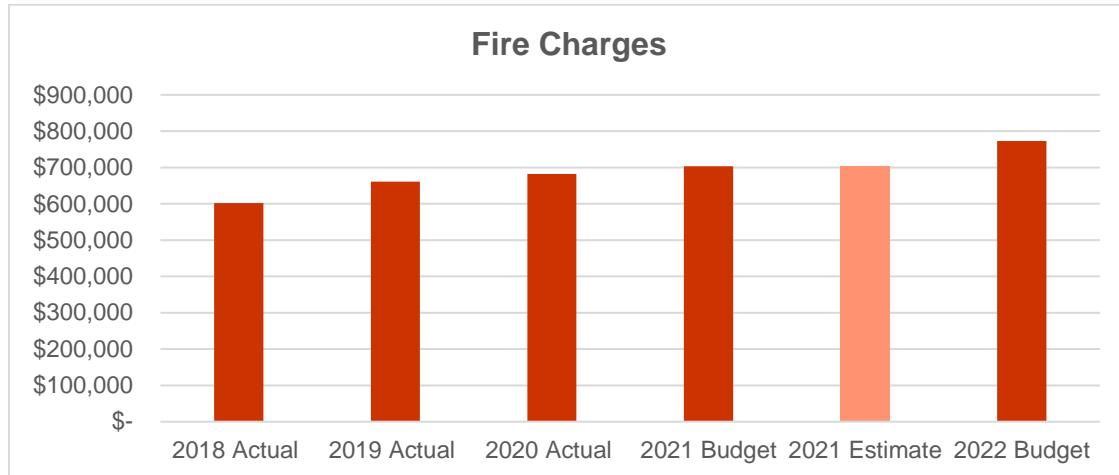
Recycling revenues in 2022 are expected to be approximately \$179,025. To encourage recycling, carts are offered in three sizes with the same monthly charge of \$2.50 per month. Rates are based on contract renewal and were increased from \$2.30 per month in 2021 to \$2.50 per month in 2022.

Storm Sewer Charges



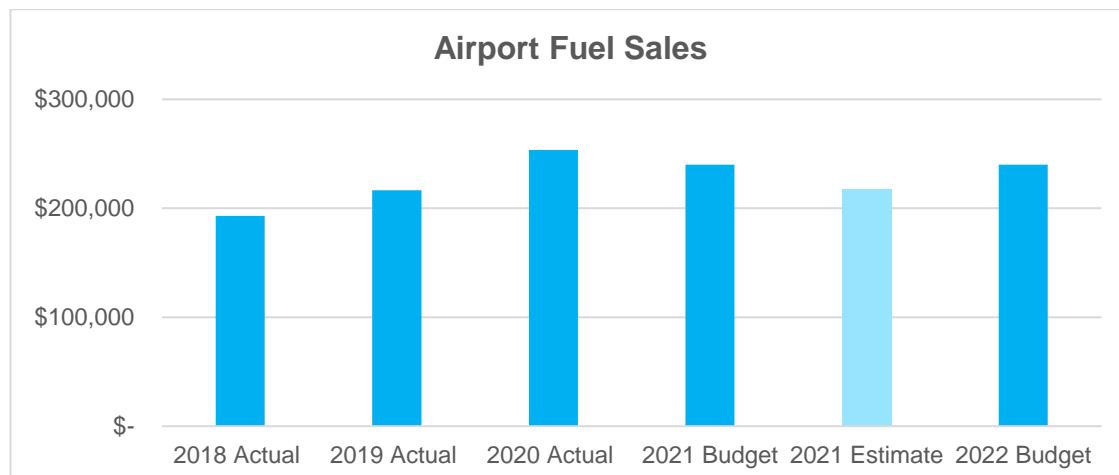
Storm Sewer charges in 2022 are expected to be approximately \$415,000, which is consistent with the last few years.

Fire Charges



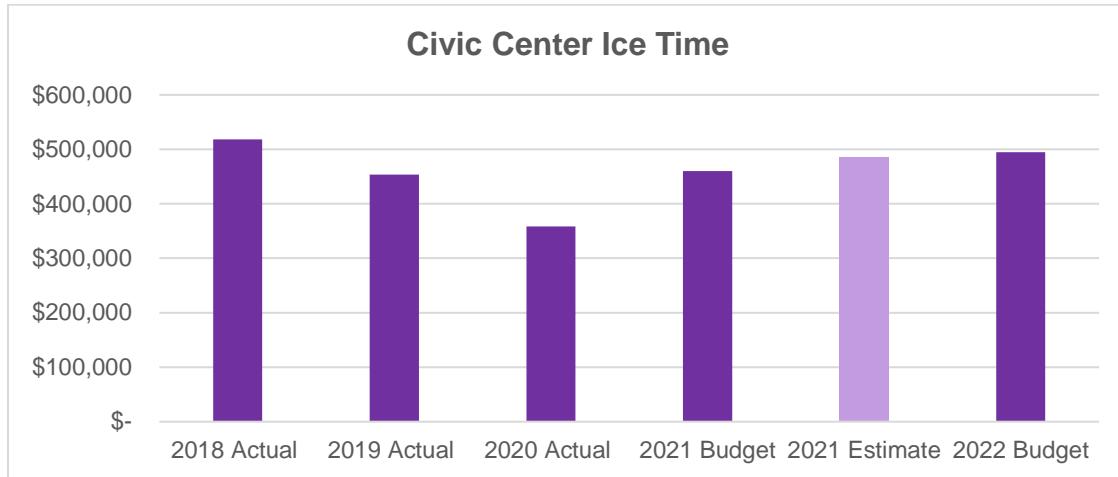
The Buffalo Volunteer Fire Department provides fire protection to the City of Buffalo and five surrounding townships. To cover the operating and capital needs of the department, fire protection services are charged out to these entities based on a 4-year history of market valuation and the number of fire calls. Fire charges have been consistent the last few years. Construction of a new fire station started in 2020 with estimated completion in 2021. An increase of 10% in fire charges is planned for 2022 to cover the costs of the new station.

Airport Fuel Sales



Airport Fuel Sales in 2022 are expected to be approximately \$240,000.

Civic Center Ice Time



Civic Center Ice Time revenue in 2022 is expected to be approximately \$495,000, which is a 3% rate increase over 2021. 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.

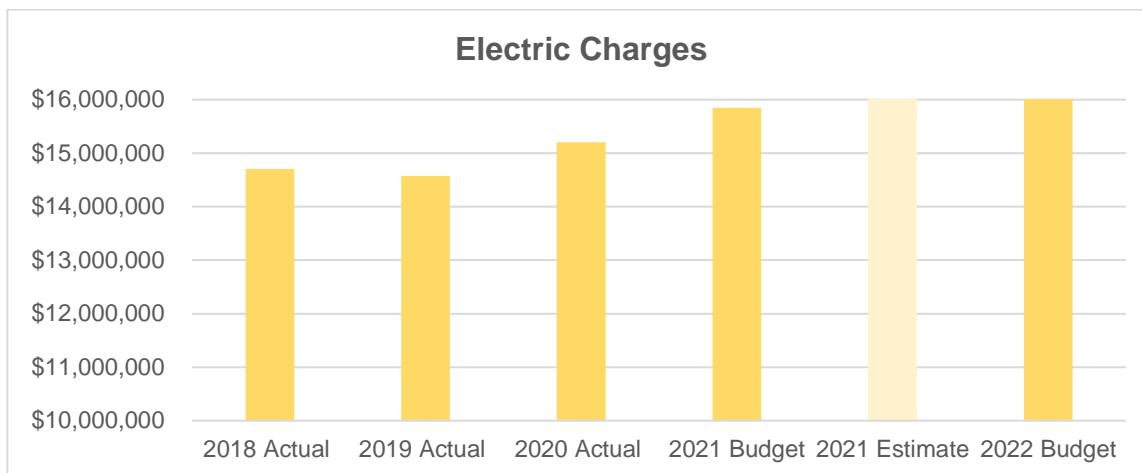
Transfers In

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 2022 include \$900,000 from Electric and \$25,000 from the Liquor Funds to Parks. A \$100,000 transfer from the Electric Fund and a \$200,000 transfer from the General Fund to the Civic Center Fund are also budgeted in 2022.

Proprietary – Enterprise Fund Revenue

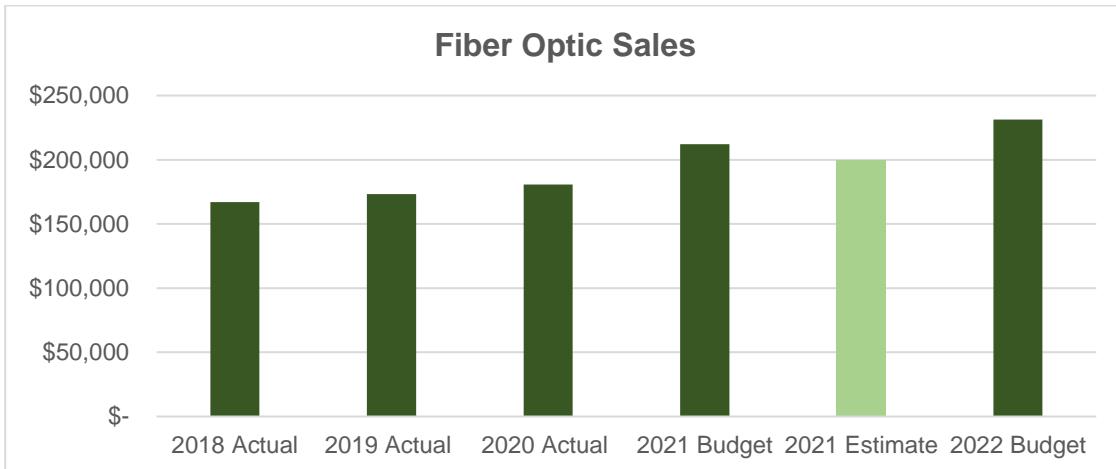
Electric Utility Fund

Electric Sales



Electric Sales are expected to be approximately \$16,064,741 in 2022, which includes additional consumption from new service territory acquired in 2020, and possible increase of approximately 5% for purchased power due to volatility, inflation, funds used to steady wholesale power rates in 2020 - 2021.

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 impossible to predict.



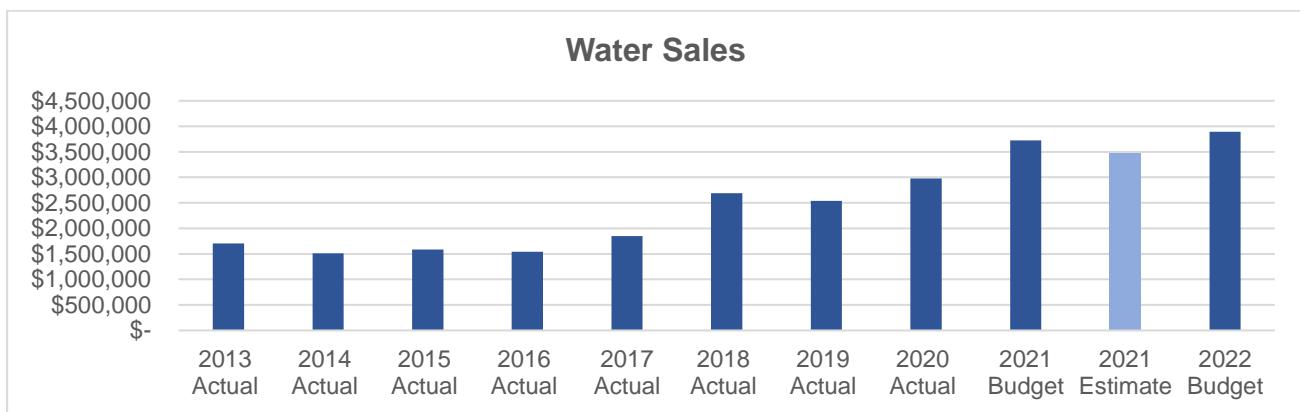
Fiber Optic Sales are expected to be approximately \$231,300 in 2022. Over the last few years, the City has expanded its commercial customer base. In 2019, efforts were made to begin providing fiber to residential customers.

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.

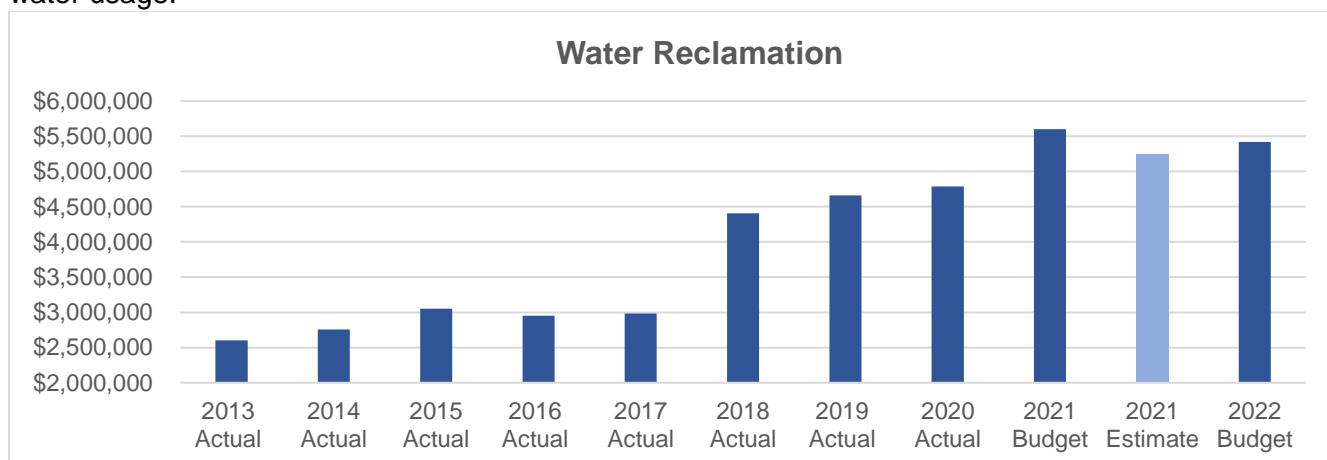
Water Charges

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 2022 budget includes a scheduled flat fee increase as well as a rate increase of 4.16% over 2021 rates (based on 6,000 gallons of water usage).



Sewer Charges

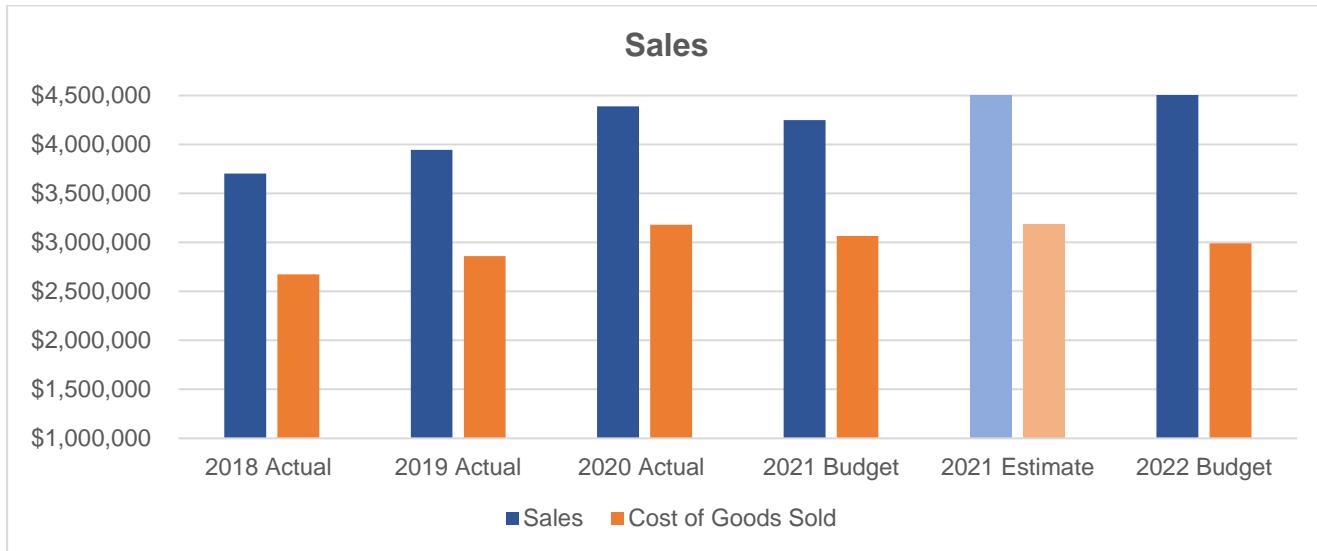
Sewer charge rates are set each year based on water usage in the months of January – March. To ensure that sewer rates cover the actual cost of providing the service, 2022 will include a flat fee increase as well as a scheduled rate increase of 2.34% over 2021 rates (based on 6,000 gallons of water usage).



Liquor Funds

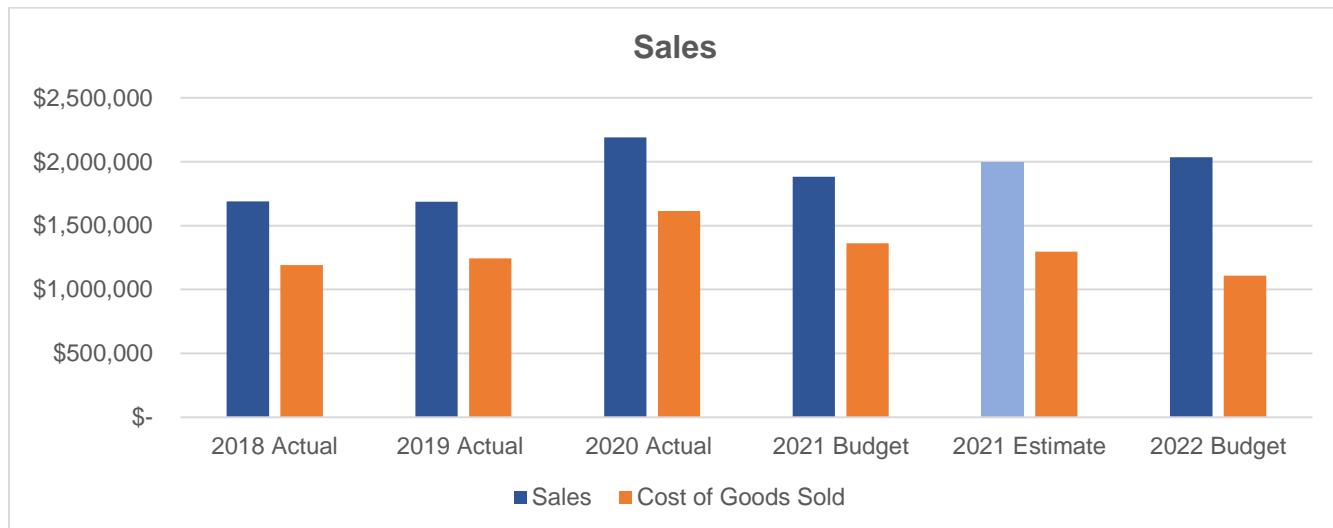
Sales are the main revenue source for the City's two municipal off-sale liquor stores. Sales at the Buffalo Wine & Spirits store are expected to decrease slightly in 2022. Sales at the Downtown Wine & Spirits store are expected to increase slightly due to more traffic in the downtown area. Cost of goods sold could see a small increase. Gross profit has ranged fairly consistent around 28-30% over the past few years and that trend is expected to continue in 2022.

Buffalo Wine & Spirits



Sales are expected to be approximately \$4,600,000 in 2022.

Downtown Wine & Spirits

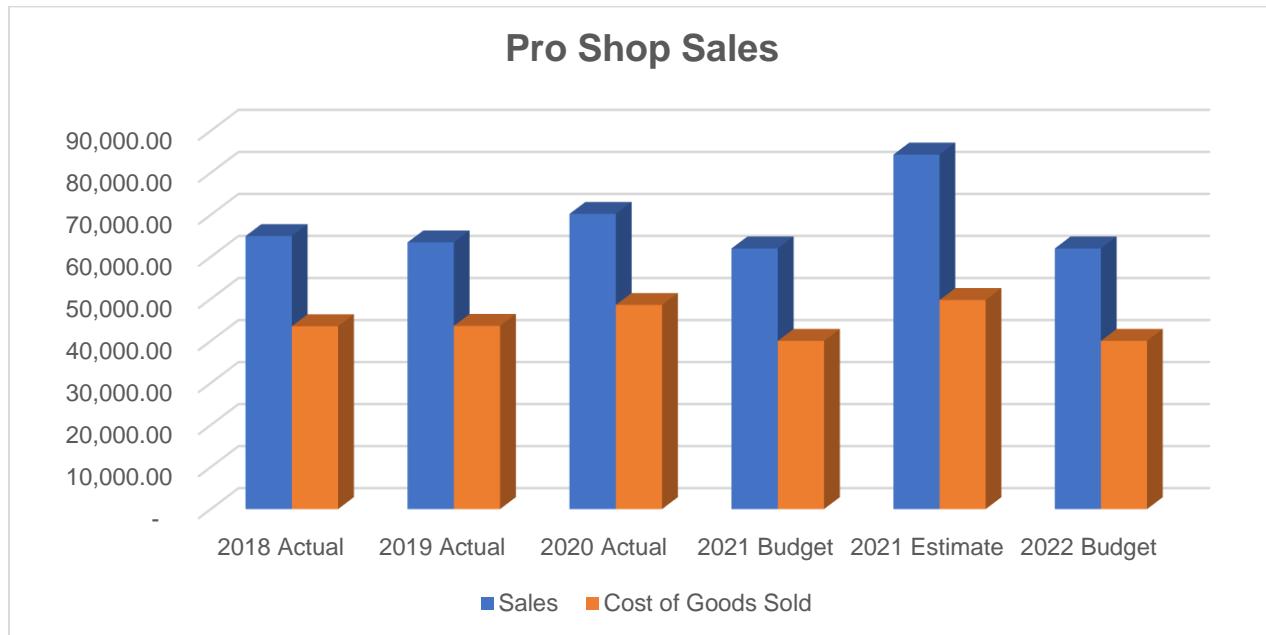
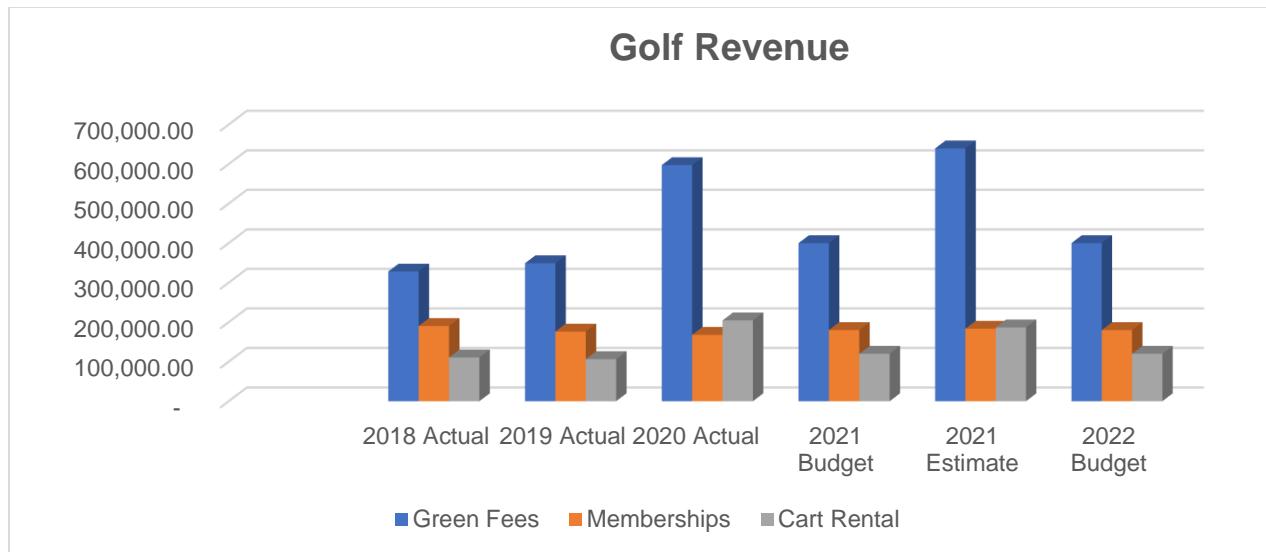


Sales are expected to be approximately \$2,015,000 in 2022.

Golf Fund

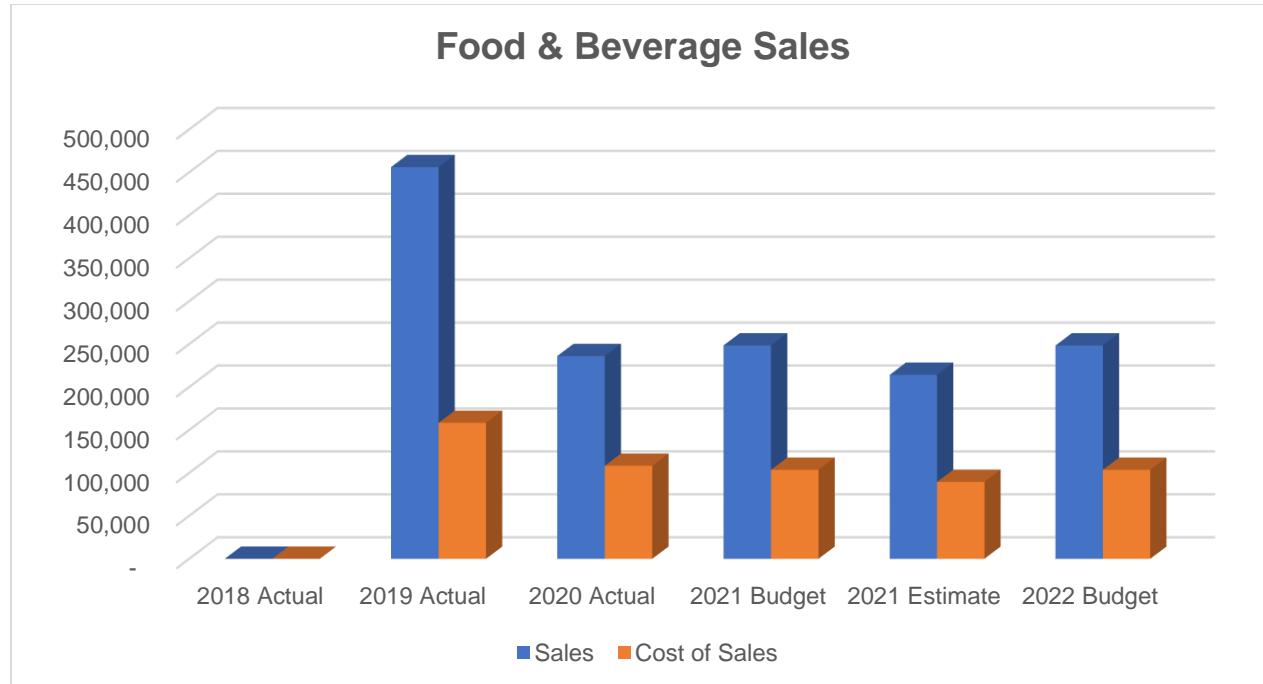
Green fees and memberships have historically been the main source of revenue for the City owned Wild Marsh Golf Course. The course is open approximately 7-8 months out of the year, depending on weather conditions. In years with warmer and shorter winters, revenue tends to be higher as golfers have more opportunity to get out on the course. Revenue has increased slightly over the last few years while 2020 experienced record setting sales as an unexpected result of the pandemic. 2021 is expected to come in approximately the same as 2020.

Revenue is expected to be approximately \$700,000 from green fees, memberships, and cart rentals in 2022.



Revenue from pro shop sales in 2022 is expected to be approximately \$62,000.

In 2019 the City took over operation of the restaurant operations at the course. Previously, the space was leased to a private party. In mid 2020 the restaurant closed its doors and since then all food has been attributed to an outdoor grill station.



PROPERTY TAX

Summary of Adopted Tax Levy and Tax Rate Payable 2022

The 2022 Operating Budget has a total levy for City operations equaling \$9,421,342. The levy is the amount of money needed to balance the budget after all revenues and expenditures are considered. The levy for City operations increased \$604,435 (+12.8%), from 2021. The total tax levy increased by \$562,165 (6.3%), from 2021. The majority of the increase is due to the comp worth wage study adjustments and the levy for street improvement projects.

The following table summarizes the 2022 tax levy for the City:

Program or Service	2021 Levy	2022 Levy	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	\$4,727,035	\$4,831,470	\$104,435	2.2%
Street Improvement	-	500,000	500,000	100%
Debt Service	3,606,099	3,549,037	(57,062)	(1.6%)
Library	84,659	76,672	(7,987)	(9%)
Lease Purchase	421,593	444,995	23,402	5.6%
Tax Abatement (EDA)	19,791	19,168	(623)	(3.2%)
Total	\$8,859,177	\$9,421,342	\$562,165	6.3%

The City of Buffalo also adopts a market rate levy for the Buffalo Housing and Redevelopment Authority (HRA). The following table summarizes the 2021 tax levy for the Buffalo HRA:

Program or Service	2021 Levy	2022 Levy	\$ Increase (Decrease)	% Increase (Decrease)
General Fund	\$282,578	\$296,078	\$13,500	4.7%
Total	\$282,578	\$296,078	\$13,500	4.7%

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 2021 tax capacity rates. Only 38 percent of the total tax is 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 proposed levy to determine the local tax rate.

The following table summarizes the local tax rate.

	2021 Actual	2022 Estimated
Net Tax Capacity for Levy	\$16,328,095	\$17,128,709
Tax Levy	\$8,859,177	\$9,421,342
Local Tax Rate	54.256%	58.152%

Note - Amounts from Wright County Auditor's Office

The following table summarizes the estimated tax impact on residential homes, 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 Home	2021 Actual	2022 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$150,000	\$813.84	\$872.28	58.44	7.2%
\$200,000	\$1,085.12	\$1,163.04	77.92	7.2%
\$250,000	\$1,356.40	\$1,453.80	97.40	7.2%
\$300,000	\$1,627.68	\$1,744.56	116.88	7.2%
\$350,000	\$1,898.96	\$2,035.32	136.36	7.2%
\$400,000	\$2,170.24	\$2,326.08	155.84	7.2%
\$450,000	\$2,441.52	\$2,616.84	175.32	7.2%
\$500,000	\$2,712.80	\$2,907.60	194.80	7.2%

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	2021 Actual	2022 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$500,000	\$5,018.68	\$5,379.06	360.38	7.2%
\$1,000,000	\$10,444.28	\$11,194.26	749.98	7.2%

STAFFING SUMMARY

General Fund (Including Park):

Department/Division	FY 2020	FY 2021	FY 2022	Change
City Clerk (includes Election)				
Full- time Employees	1	1	1	-
Part- time Employees	0	0	0	-
City Administration*				
Full- time Employees	8	9	7	▼2
Part- time Employees	1	1	2	▲1
Engineering				
Full- time Employees	1	1	1	-
Part- time Employees	0	0	0	-
Transportation				
Full- time Employees	0	0	0	-
Part- time Employees	0	0	0	-
Planning & Zoning*				
Full- time Employees	1	1	1	-
Part- time Employees	0	0	0	-
Police				
Full- time Employees	21	21	21	-
Part- time Employees	0	0	0	-
Public Works – Maintenance*				
Full- time Employees	11	8	6	▼2
Part- time Employees	1	1	1	-
Community Center				
Full- time Employees	1	1	1	-
Part- time Employees	1	1	1	-
Park*				
Full- time Employees	1	3	6	▲3
Part- time Employees	29	29	34	▲5
Total Employee Headcount	77	77	82	▲5

Special Revenue Funds:

Department/Division	FY 2020	FY 2021	FY 2022	Change
Fire				
Full- time Employees	0	0	1	-
Part- time Employees	34	33	35	▲2
Library*				
Full- time Employees	0	0	0	-
Part- time Employees	0	0	0	-
Airport*				
Full- time Employees	0	0	0	-
Part- time Employees	0	0	0	-
Civic Center*				
Full- time Employees	3	3	3	-
Part- time Employees	15	15	8	▼7
Total Employee Headcount	52	52	47	▼5

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

Enterprise Funds:

Department/Division	FY 2020	FY 2021	FY 2022	Change
Electric*				
Full- time Employees	13	11	11	
Part- time Employees	1	0	0	
BWIG*				
Full- time Employees	2	0	0	
Part- time Employees	0	0	0	-
Fiber				
Full- time Employees	1	2	2	-
Part- time Employees	0	0	0	
Water*				
Full- time Employees	4	6	6	
Part- time Employees	0	0	0	-
Wastewater*				
Full- time Employees	6	6	7	▲1
Part- time Employees	1	3	1	▼2
Liquor				
Full- time Employees	5	8	8	
Part- time Employees	18	10	10	
Golf Course				
Full- time Employees	4	3	1	▼2
Part- time Employees	90	38	54	▲16
Total Employee Headcount	145	87	100	▲13

Internal Service Fund:

Department/Division	FY 2020	FY 2021	FY 2022	Change
MIS*				
Full-time Employees	1	1	2	-
Part-time Employees	0	0	0	-
Total Employee Headcount	1	1	2	-

City Total:

	FY 2020	FY 2021	FY 2022	Change
Full-time Employees	85	86	85	▼1
Part-time Employees	191	131	146	▲15
Total Employee Headcount	276	217	230	▲13

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

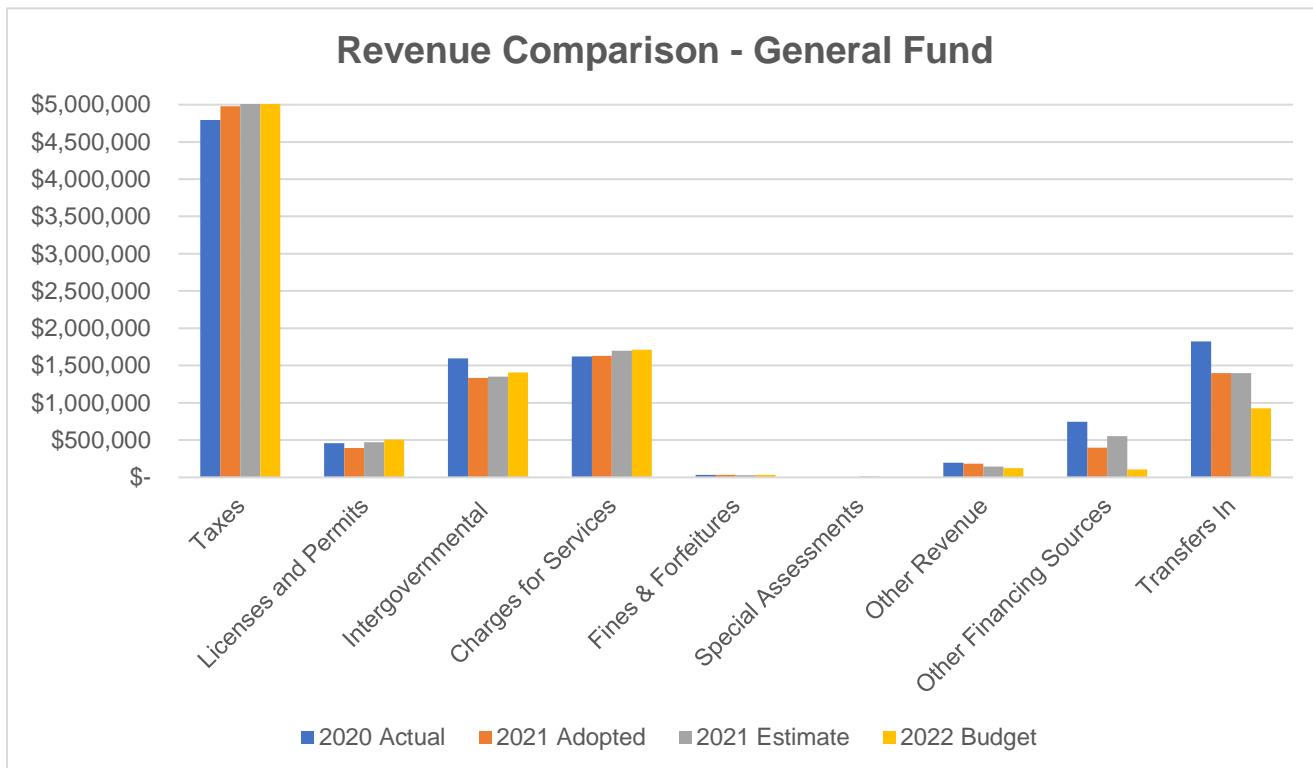
2022 Staffing Changes

ANNUAL BUDGET

GENERAL FUND

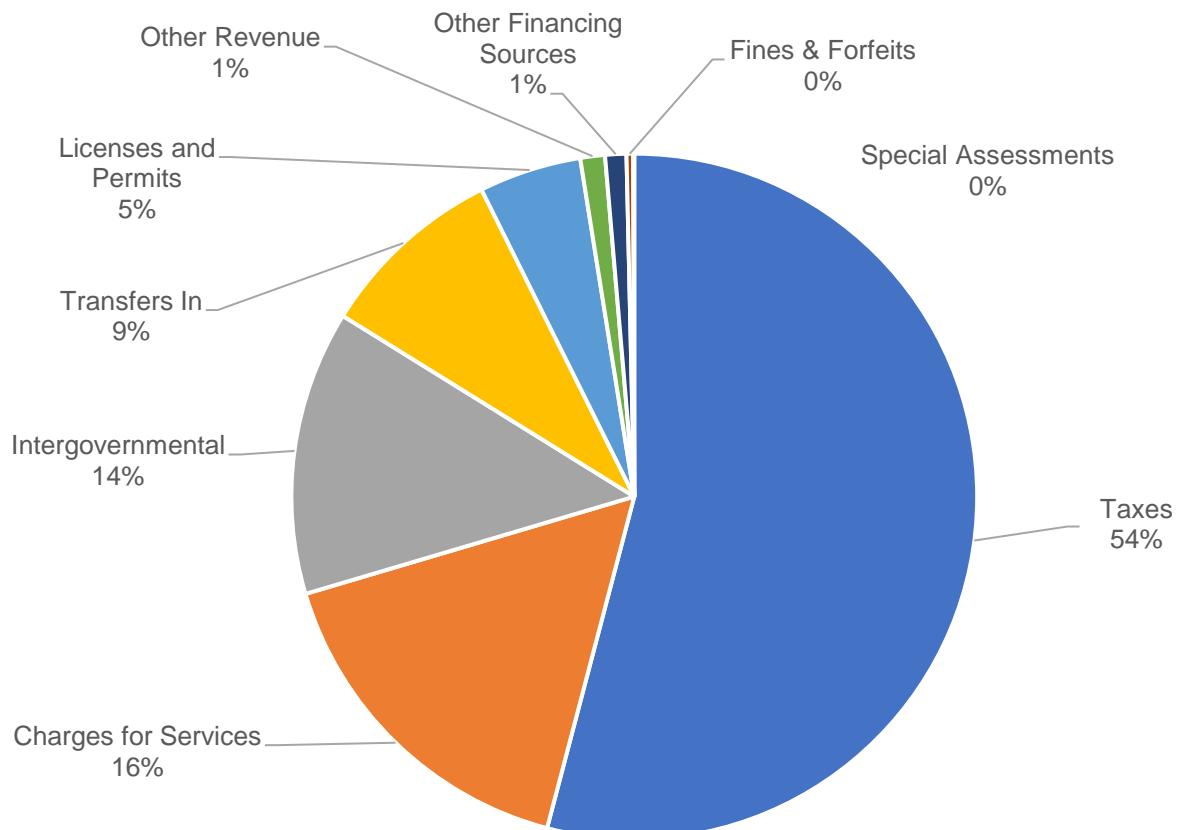
REVENUE COMPARISON – GENERAL FUND (100)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	4,792,181	4,979,558	5,242,269	5,665,645
Licenses and Permits	458,071	392,950	473,342	506,400
Intergovernmental	1,595,243	1,335,639	1,350,556	1,407,545
Charges for Services	1,623,359	1,630,500	1,698,064	1,712,575
Fines & Forfeitures	32,307	33,000	28,276	33,000
Special Assessments	4,924	5,000	10,942	5,000
Other Revenue	195,245	182,750	146,161	121,750
Other Financing Sources	745,620	400,000	553,803	105,000
Transfers In	1,825,000	1,400,000	1,400,000	925,000
Total Revenues & Other Sources	\$11,271,950	\$10,359,397	\$10,903,413	\$10,481,915



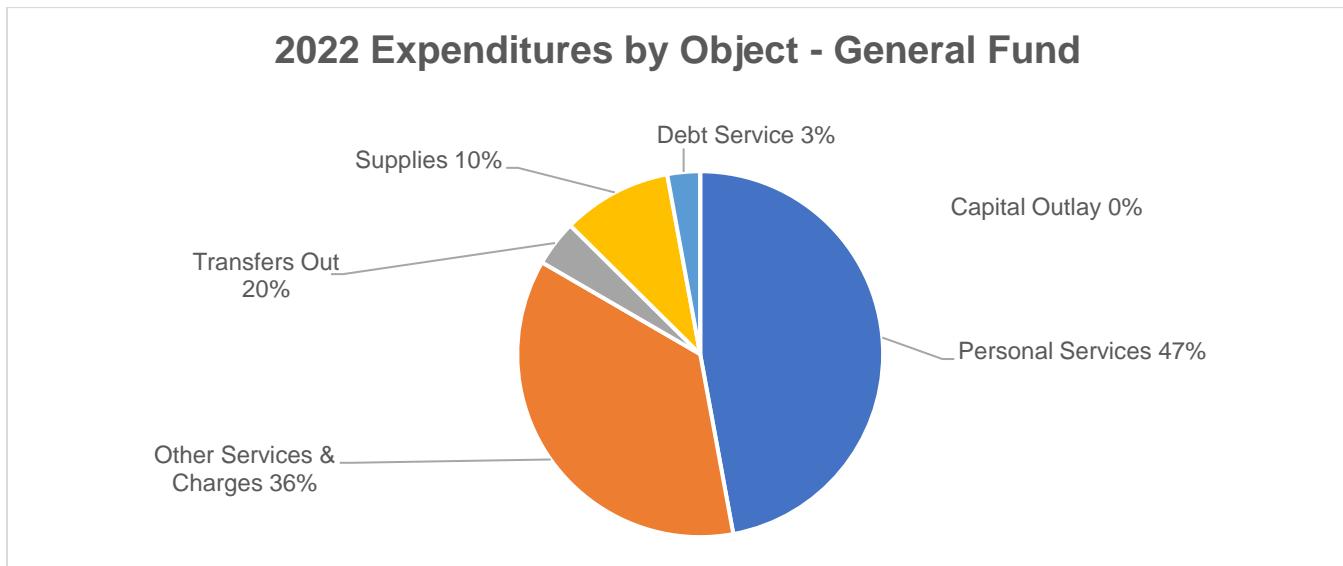
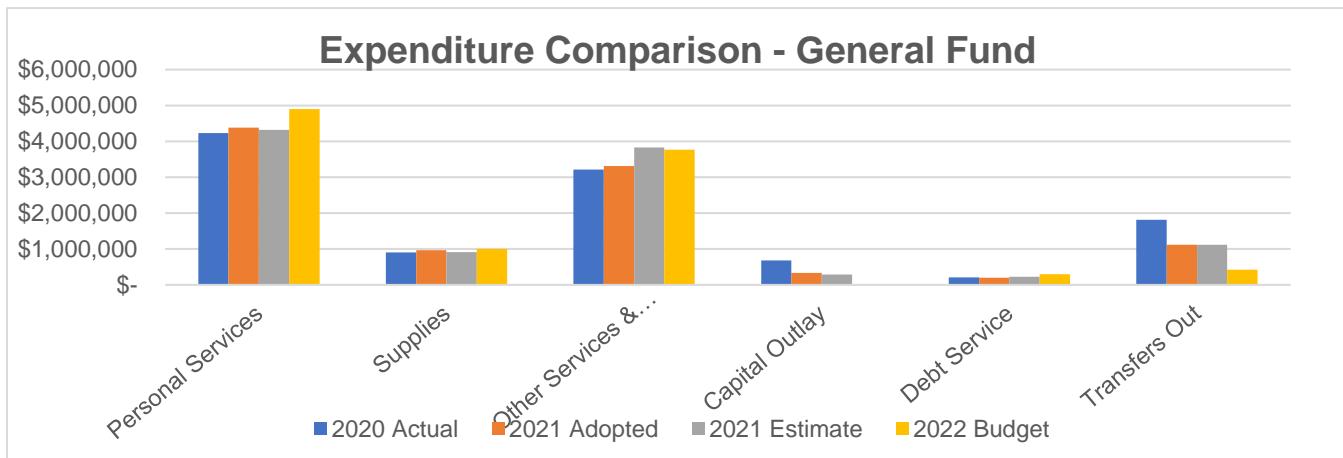
REVENUE COMPARISON – GENERAL FUND (100)

2022 Revenue by Source - General Fund



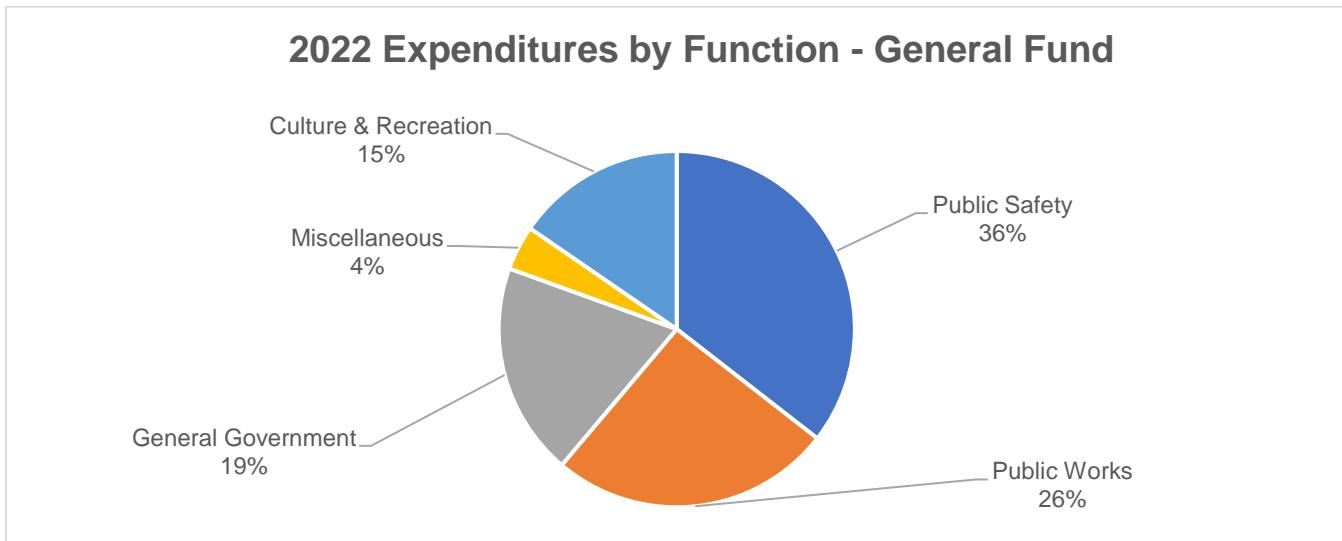
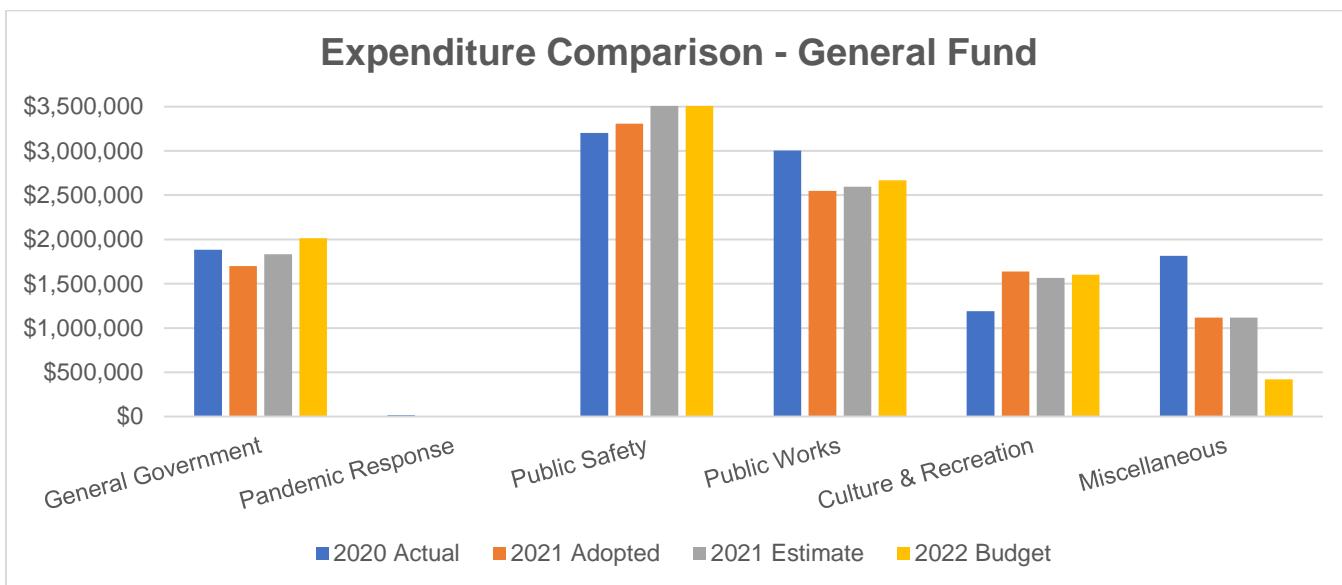
EXPENDITURE COMPARISON – GENERAL FUND (100) BY OBJECT

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	4,233,231	4,383,255	4,316,440	4,898,132
Supplies	906,639	970,795	913,800	1,006,790
Other Services & Charges	3,210,924	3,308,611	3,828,664	3,771,431
Capital Outlay	682,009	332,200	285,735	-
Debt Service	207,705	197,744	230,037	300,612
Transfers Out	1,814,965	1,116,992	1,116,992	421,839
Total Expenditures & Other Uses	\$11,055,473	\$10,309,397	\$10,691,669	\$10,398,803



EXPENDITURE COMPARISON – GENERAL FUND (100) BY FUNCTION

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
General Government	1,844,306	1,698,999	1,833,029	2,012,297
Pandemic Response	15,516	-	1,690	-
Public Safety	3,204,132	3,307,279	3,579,213	3,693,289
Public Works	3,002,449	2,547,274	2,597,429	2,668,316
Culture & Recreation	1,189,621	1,638,853	1,565,005	1,603,062
Miscellaneous (Incl Transfers)	1,814,965	1,116,992	1,116,992	421,839
Total Expenditures & Other Uses	\$11,055,473	\$10,309,397	\$10,691,668	\$10,398,803



**2022 BUDGET SUMMARY –GENERAL FUND
FUND 100**

STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	4,792,181	4,979,558	5,242,269	5,665,645
Licenses and Permits	458,071	392,950	473,342	506,400
Intergovernmental	1,595,243	1,335,639	1,350,556	1,407,545
Charges for Services	1,623,359	1,630,500	1,698,064	1,712,575
Fines & Forfeitures	32,307	33,000	28,276	33,000
Special Assessments	4,924	5,000	10,942	5,000
Other Revenue	195,245	182,750	146,161	121,750
Total Revenues	8,701,330	8,503,897	8,886,446	9,451,915
Other Sources				
Other Financing Sources	665,636	400,000	553,803	105,000
Transfers In	1,904,985	1,400,000	1,250,000	925,000
Total Revenue & Other Sources	\$11,271,950	\$10,359,397	\$10,903,413	\$10,481,915
Expenditures				
Personal Services	4,233,231	4,383,255	4,316,440	4,898,132
Supplies	906,639	970,795	913,800	1,006,790
Other Services & Charges	3,210,924	3,308,611	3,828,664	3,771,431
Capital Outlay	682,009	332,000	285,735	-
Debt Service	207,705	197,744	230,037	300,612
Total Expenditures	9,240,508	9,192,405	9,627,075	9,976,965
Other Uses				
Transfers Out	1,814,965	1,116,992	1,116,992	421,839
Total Expenditure & Other Uses	\$11,055,473	\$10,309,397	\$10,691,668	\$10,398,803
Change in Fund Balance	\$216,476	\$50,000	\$211,745	\$83,112
Fund Balance, January 1	\$5,097,546	\$5,379,416	\$5,383,916	\$5,595,661
Fund Balance, December 31	\$5,383,916	\$5,429,516	\$5,595,661	\$5,678,773

- ❖ Note: Fund balances provided are General Fund and Park Fund combined as Park Department is now included in the General Fund.

GENERAL FUND REVENUE

Budget Summary:

Revenues	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	4,792,181	4,979,558	5,242,269	5,665,645	14.0%
Licenses & Permits	458,071	392,950	473,342	506,400	28.9%
Intergovernmental	1,595,243	1,335,639	1,350,556	1,407,545	5.4%
Charges for Services	1,623,359	1,630,000	1,698,064	1,712,575	5.0%
Fines & Forfeits	32,307	33,000	28,276	33,000	0.0%
Special Assessments	4,924	5,000	10,942	5,000	0.0%
Other Revenue	195,245	182,750	146,161	121,750	-33.4%
Other Financing Sources	665,635	400,000	553,803	105,000	-174.0%
Transfers In	1,904,985	1,400,000	1,400,000	925,000	-34.0%
Total	\$11,271,950	\$10,359,397	\$10,903,413	\$10,481,915	1.2%

Budget Detail:

	History		Current		Adopted
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
REVENUE & OTHER FINANCING SOURCES					
31010-0000	PROPERTY TAX ~ CURRENT	4,594,754	4,202,035	4,457,399	5,331,470
31010-4510	PROPERTY TAX ~ CURRENT (PARKS)	-	525,000	525,000	
31020-0000	PROPERTY TAX ~ DELINQUENT	26,915	20,000	20,000	20,000
31025-0000	PROPERTY TAX ~ ABATEMENT	19,868	19,791	21,258	19,791
31040-0000	TIF RE-DISTRIBUTION	-	-	-	-
31080-0000	PERA TAX LEVY	0	-	-	-
31410-0000	LODGING TAX	1,931	2,200	2,200	2,200
31900-0000	PENALTIES/INTEREST	3,233	5,000	(1,006)	5,000
31950-0000	LEASE PURCHASE - LEVY	111,553	165,030	176,915	287,184
31950-4510	LEASE PURCHASE - LEVY	33,926	40,502	40,502	-
TOTAL TAXES	4,792,181	4,979,558	5,242,269	5,665,645	
32110-0000	LICENSES ~ CLUB LIQUOR	23,280	43,000	43,000	45,000
32111-0000	LICENSES ~ BEER & WINE	260	1,500	1,500	1,500
32112-0000	LICENSES ~ SUNDAY / ON-SALE	1,500	2,800	2,800	2,800
32130-0000	LICENSES ~ CIGARETTE	650	550	550	550
32170-0000	LICENSES ~ AMUSEMENT	460	700	700	700
32180-0000	LICENSES (OTHER)	3,560	4,250	4,250	4,250
32210-0000	BUILDING PERMITS	361,599	285,000	355,241	390,000
32211-0000	BUILDING PERMIT SURCHARGE	20,768	19,950	21,256	23,100
32222-0000	MECHANICAL PERMIT	32,743	22,000	27,077	25,000
32230-0000	PLUMBING PERMITS	9,736	10,000	11,373	10,000
32240-0000	ANIMAL LICENSES	-	-	-	-
32260-0000	STREET EXCAVATION PERMITS	3,455	3,200	5,595	3,500
32261-0000	STREET EXCAVATION SURCHARGE	60	-	-	-
TOTAL LICENSES AND PERMITS	458,071	392,950	473,342	506,400	

		History		Current		Adopted	
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget		
33100-0000	FEDERAL GRANTS & AID	191,230	-	-	-	-	
33170-0000	FEDERAL GRANT (PD)	1,348	2,300	6,486	2,300		
33400-0000	STATE GRANTS & AIDS	26,786	-	-	-		
33401-0000	LOCAL GOVERNMENT AID	981,133	974,339	974,339	1,030,245		
33402-0000	MARKET VALUE CREDIT	1,411	-	-	-		
33416-0000	STATE AID - POLICE TRAINING	15,995	15,000	15,000	15,000		
33418-0000	STATE AID (HIGHWAY)	224,278	204,000	214,731	215,000		
33429-0000	STATE AID - PERA	-	-	-	-		
33440-0000	STATE AID - POLICE	149,641	140,000	140,000	145,000		
33620-0000	COUNTY GRANTS	-	-	-	-		
33640-0000	OTHER GRANTS & AIDS (PARK)	3,420	-	-	-		
TOTAL INTERGOVERNMENTAL		1,595,243	1,335,639	1,350,556	1,407,545		
34103-0000	ZONING & SUBDIVISION FEES	3,780	-	3,250	-		
34107-0000	ASSESSMENT SEARCHES	16,850	11,500	11,500	11,500		
34109-0000	ELECTION FILING FEES	50	-	-	50		
34110-0000	CONDITIONAL USE PERMITS	450	750	500	750		
34111-0000	VARIANCES	475	-	325	-		
34112-0000	EASEMENT ADMIN FEES	-	-	700	-		
34113-0000	GENERAL SERVICE FEES	7,230	4,000	6,300	4,000		
34114-0000	ASSESSORS REVIEW FEE	2,550	1,500	1,975	1,500		
34116-0000	FINANCE CHARGES	143	750	550	750		
34121-0000	ANNEXATION FEE	-	-	-	-		
34201-0000	POLICE OTHER REVENUE	1,679	1,500	4,338	1,500		
34203-0000	POLICE - ACCIDENT REPORTS	-	-	-	-		
34205-0000	POLICE CONTRACT REVENUE	-	-	-	-		
34207-0000	POLICE RESERVES REVENUE	-	-	-	-		
34208-0000	SCHOOL RESOURCE OFFICER	27,006	35,000	36,000	40,000		
34211-0000	MULTI-HOUSING REVENUE	95	-	-	-		
34303-0000	SALE OF MATERIAL ~ STREET	626	-	2,652	-		
34304-0000	SERVICE CHARGES ~ STREET	4,600	-	-	-		
34403-0000	REFUSE COLLECTION	805,253	800,000	838,000	868,000		
34404-0000	RECYCLING REVENUES	169,385	165,000	163,207	179,025		
34740-0000	PAVILLION REVENUE	13,518	30,000	23,254	30,000		
34780-0000	PARK FEES	562	1,500	179	1,500		
34781-0000	PARK DEDICATION FEES	27,579	-	-	-		
34790-0000	VET'S MEMORIAL BRICK SALE	-	-	-	-		
34791-0000	PARK SHELTER REVENUE	1,927	4,000	4,750	4,000		
34792-0000	ATHLETIC FIELD RENTAL	7,446	20,000	15,000	15,000		
34793-0000	SENIOR PROGRAM REVENUE	1,155	-	274	-		
34910-0000	TRANSPORTATION REVENUE	40	-	80	-		
34950-0000	COMMUNICATION TOWER REVENUE	140,713	140,000	145,456	140,000		
34951-0000	STORM SEWER REVENUE	412,812	415,000	424,888	415,000		
34952-0000	STORM WATER MANAGEMENT FEE	5,014	-	14,886	-		
TOTAL CHARGES FOR SERVICES		1,650,937	1,630,500	1,698,064	1,712,575		
35101-0000	COURT FINES	31,146	33,000	28,276	33,000		
35104-0000	ADMINISTRATIVE CITATION	-	-	-	-		
35200-0000	FORFEITS	1,162	-	-	-		
TOTAL FINES & FORFEITS		32,307	33,000	28,276	33,000		
36101-0000	SPECIAL ASSESSMENTS	3,942	5,000	10,942	5,000		
36102-0000	SPECIAL ASSESSMENTS - INTEREST	982	-	-	-		
TOTAL SPECIAL ASSESSMENTS		4,924	5,000	10,942	5,000		

		History		Current		Adopted	
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget		
36210-0000	INTEREST EARNED	12,851	20,000	2,884	20,000		
36620-0000	RENTS & ROYALTIES	-	-	-	-		
36221-0000	UNDISTRIBUTED RECEIPTS	21,899	10,000	4,493	10,000		
36222-0000	REFUNDS & REIMBURSEMENTS	8,240	10,000	36,817	10,000		
36222-4510	REFUNDS & REIMBURSEMENTS (PARKS)	10,521	10,000	27,020	-		
36224-0000	CABLE FRANCHISE INCOME	81,683	90,000	40,000	40,000		
36225-0000	PRINT SALES	-	-	-	-		
36230-0000	CONTRIBUTIONS/DONATIONS	2,321	-	4,230	-		
	CONTRIBUTIONS/DONATIONS - PARKS	16,835	18,000	17,076	18,000		
36231-0000	DONATIONS - FLORA OF BUFFALO	5,519	7,500	5,175	7,500		
36233-0000	DOG PARK DONATIONS	-	-	-	-		
36234-0000	DONATIONS - COMMUNITY CENTER	6,669	15,500	7,407	15,500		
36240-4510	OTHER REVENUE	594	1,000	612	-		
36245-0000	UTILITY ROUND-UP	534	750	447	750		
TOTAL OTHER REVENUE		167,667	182,750	146,161	121,750		
TOTAL REVENUE		8,701,330	8,559,397	8,949,610	9,451,915		
39101-0000	SALE OF PROPERTY & EQUIPMENT	115,247	105,000	228,349	105,000		
39102-0000	INSURANCE RECOVERIES	17,790	-	30,454	-		
39201-0000	TRANSFERS IN - FROM LIQUOR	475,000	500,000	500,000	25,000		
39202-0000	TRANSFER IN - BONDS	79,985	-	-	-		
39208-0000	TRANSFER IN - GENERAL TO PARK	450,000	-	-	-		
39209-0000	TRANSFER IN - IMPROVEMENTS	-	-	-	-		
39210-0000	TRANSFER IN - ELECTRIC	900,000	900,000	900,000	900,000		
39300-0000	EQUIPMENT CERTIFICATE PROCEEDS	442,448	-	-	-		
39330-4510	LEASE PURCHASE PROCEEDS (PARKS)	90,151	295,000	295,000	-		
TOTAL OTHER FINANCING SOURCES		2,570,620	1,800,000	1,953,803	1,030,000		
TOTAL REVENUE & OTHER FINANCING SOURCES		11,271,950	10,359,397	10,903,413	10,481,915		

Budget Commentary:

- ❖ Previously, the entire general levy was recorded in the general with a transfer out to the park fund. For financial reporting, the Park Fund is now included in the General Fund.
- ❖ Building activity has increased over the last few years and remained strong through the Covid-19 pandemic. The building inspection fees are proposed to be updated from 1987 Uniform Building Code fee schedule to the 1997 fee schedule allowing additional allocation of inspection fees to the City to help defray costs.
- ❖ Capital equipment historically accounted for in the General Fund as capital outlay will now be recorded in a new capital equipment fund. The new fund allows the General Fund to reflect the cost of operations more accurately, without major fluctuations due to the purchase of major capital items.

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	33,479	34,986	32,893	34,986	0.0%
Supplies	-	-	-	-	0.0%
Other Service & Charges	16,589	49,977	32,300	50,152	.4%
Capital Outlay	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
Total	\$50,068	\$84,963	\$65,193	\$85,138	.2%

Budget Detail:

		History		Current		Adopted		
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget			
EXPENDITURES								
GENERAL GOVERNMENT								
MAYOR & COUNCIL 41110								
41110-1010	WAGES (MAYOR & COUNCIL)	31,100	32,500	30,556	32,500			
41110-1220	FICA CONTRIBUTIONS - 6.2%	1,928	2,015	1,894	2,015			
41110-1240	MEDICARE CONTRIBUTIONS - 1.45%	451	471	443	471			
TOTAL PERSONAL SERVICES		33,479	34,986	32,893	34,986			
41110-3610	PROPERTY & LIABILITY INSURANCE	162	175	313	350			
41110-4380	TECHNOLOGY EXPENSE - DIRECT	-	-	36	-			
41110-4395	MISCELLANEOUS	30	3,500	1,304	3,500			
41110-4404	CONTINGENCIES	87	20,000	1,423	20,000			
41110-4500	ALLOCATION - IT USER CHARGES	16,310	26,302	29,224	26,302			
TOTAL OTHER SERVICES & CHARGES		16,589	49,977	32,300	50,152			
41110-5550	CAPITAL OUTLAY	-	-	-	-			
TOTAL CAPITAL OUTLAY		-	-	-	-			
41110-6031	L.P. PRINCIPAL - 2014	-	-	-	-			
41110-6131	L.P. INTEREST - 2014	-	-	-	-			
TOTAL DEBT SERVICE		-	-	-	-			
TOTAL MAYOR & COUNCIL		50,068	84,963	65,193	85,138			

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	84,484	112,110	118,225	124,828	11.3%
Supplies	769	2,575	2,101	2,575	-%
Other Service & Charges	26,107	22,883	25,625	22,883	-%
Capital Outlay	-	-	-	-	-
Total	\$111,361	\$137,568	\$145,951	\$150,286	9.2%

Budget Detail:

		History		Current		Adopted	
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	2022 Budget	2022 Budget
CITY CLERK 41400							
41400-1010	WAGES (CITY CLERK)	58,342	82,045	85,660	91,941		
41400-1210	PERA CONTRIBUTION - 7.5%	4,380	6,153	6,425	6,896		
41400-1220	FICA CONTRIBUTION ~ 6.2%	3,344	5,087	4,900	5,700		
41400-1240	MEDICARE CONTRIBUTION - 1.45%	782	1,190	1,146	1,333		
41400-1310	HEALTH INSURANCE	17,635	17,635	20,094	18,958		
TOTAL PERSONAL SERVICES		84,484	112,110	118,225	124,828		
41400-2010	OFFICE SUPPLIES	879	500	26	500		
41400-2070	TRAINING	(185)	2,000	2,000	2,000		
41400-2180	UNIFORM & CLOTHING ALLOWANCE	75	75	75	75		
TOTAL SUPPLIES		769	2,575	2,101	2,575		
41400-3020	PROFESSIONAL FEES	-	-	177	-		
41400-3510	LEGAL NOTICES PUBLISHING	-	-	-	-		
41400-3610	PROPERTY & LIABILITY INSURANCE	484	750	750	750		
41400-4330	DUES & SUBSCRIPTIONS	170	250	327	250		
41400-4380	TECHNOLOGY EXPENSE - DIRECT	-	-	-	-		
41400-4395	MISCELLANEOUS	369	500	612	500		
41400-4500	ALLOCATION - IT USER CHARGES	25,084	21,383	23,759	21,383		
TOTAL OTHER SERVICES & CHARGES		26,107	22,883	25,625	22,883		
41400-5550	CAPITAL OUTLAY	-	-	-	-		
TOTAL CAPITAL OUTLAY		-	-	-	-		
TOTAL CITY CLERK		111,361	137,568	145,951	150,286		

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	2020	2021	2021	2022	%
	Actual	Adopted	Estimate	Adopted	Change
Personal Services	100,703	-	-	26,913	100.0%
Other Service & Charges	16,107	2,500	2,500	5,000	100.0%
Capital Outlay	-	-	-	-	-
Total	\$116,809	\$2,500	\$2,500	\$31,913	1176.5%

Budget Detail:

	History		Current		Adopted
	2020	Actual	2021	2021	2022
ELECTION 41410					
41410-1010	WAGES (ELECTION)	92,413	-	-	25,000
41410-1210	PERA CONTRIBUTION - 7.5%	3,388	-	-	-
41410-1220	FICA CONTRIBUTION ~ 6.2%	3,972	-	-	1,550
41410-1240	MEDICARE CONTRIBUTION - 1.45%	929	-	-	363
TOTAL PERSONAL SERVICES	100,703		-	-	26,913
41410-4395	MISCELLANEOUS	8,900	2,500	2,500	5,000
41410-4500	ALLOCATION - IT USER CHARGES	-	-	-	-
41410-4600	CARES ACT EXPENDITURES	7,207	-	-	-
TOTAL OTHER SERVICES & CHARGES	16,107		2,500	2,500	5,000
41410-5550	CAPITAL OUTLAY	-	-	-	-
TOTAL CAPITAL OUTLY	-		-	-	-
TOTAL ELECTION	116,809		2,500	2,500	31,913

Budget Commentary:

- ❖ The Election budget fluctuates and coincides with election years. The COVID-19 pandemic led to an unexpected increase in absentee voting in 2020. Beginning in 2022, Wright County will be processing all absentee and early voting, allowing for a decrease in City staff needed to handle that process.

Function: General Government

Department: Administration

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	502,158	497,296	465,896	411,814	-17.2%
Supplies	67,881	27,670	37,426	48,622	75.7%
Other Service & Charges	419,762	367,866	455,664	421,074	14.5%
Capital Outlay	79,723	-	-	-	-
Total	\$1,069,524	\$892,832	\$958,986	\$881,510	-1.3%

Budget Detail:

	History		Current		Adopted Budget
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
ADMINISTRATION 41300					
41510-1010	WAGES (ADMINISTRATION)	368,928	351,537	353,008	271,543
41510-1121	EDUCATION ALLOWANCE	750	2,500	2,500	2,500
41510-1210	PERA CONTRIBUTION - 7.5%	24,530	26,231	24,516	20,232
41510-1220	FICA CONTRIBUTION ~ 6.2%	19,463	21,794	20,514	16,835
41510-1240	MEDICARE CONTRIBUTION - 1.45%	4,552	5,097	4,798	3,937
41510-1310	HEALTH INSURANCE	83,936	90,137	60,560	96,767
41510-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
TOTAL PERSONAL SERVICES		502,158	497,296	465,896	411,814
41510-2010	OFFICE SUPPLIES	28,961	10,000	13,160	10,000
41510-2070	TRAINING	2,198	4,000	4,000	9,952
41510-2120	MOTOR FUELS & VEHICLE EXPENSE	3,452	750	139	750
41510-2180	UNIFORM/CLOTHING ALLOWANCE	410	525	525	525
41510-2211	GENERATOR MAINTENANCE/REPAIRS	3,861	2,395	777	2,395
41510-2291	MAINTENANCE CITY BUILDING	28,999	10,000	18,824	25,000
TOTAL SUPPLIES		67,881	27,670	37,426	48,622

		History		Current		Adopted	
		2020		2021		2021	
		Actual	Adopted	Adopted	Estimate	2022	
41510-3010	AUDITING/ACCOUNTING	9,758		10,000	16,534	15,000	
41510-3020	PROFESSIONAL SERVICES	17,973		10,000	27,819	25,000	
41510-3030	ENGINEERING FEES	53,515		-	-	-	
41510-3040	LEGAL/ATTORNEY FEES	18,498		18,500	35,700	30,000	
41510-3045	TAX LEVY REIMB TO TOWNSHIPS	2,654		3,000	3,000	3,000	
41510-3050	ASSESSOR	89,442		96,342	130,043	100,000	
41510-3055	TRUTH IN TAXATION MAILING	1,029		1,000	1,050	1,050	
41510-3060	PERSONNEL TESTING	2,592		250	250	250	
41510-3210	TELEPHONE & ISP	3,048		4,500	4,236	4,500	
41510-3310	MILEAGE	55		750	750	750	
41510-3510	LEGAL NOTICES PUBLISHING	1,425		2,000	2,834	2,000	
41510-3610	PROPERTY & LIABILITY INSURANCE	14,124		15,000	23,159	30,000	
41510-3615	CASUALTY LOSS & DEDUCTIBLE	-		5,000	6,667	5,000	
41510-3820	UTILITIES - % CITY CENTER	37,923		40,000	31,799	40,000	
41510-3821	SECURITY-CITY CENTER	1,854		750	750	750	
41510-4050	CONTRACTED CLEANING SERVICE	8,688		10,000	5,046	10,000	
41510-4202	LOSS ON DISPOSAL OF PROPERTY	7,800		-	-	-	
41510-4310	CASH OVER/SHORT	-		-	41	-	
41510-4330	DUES & SUBSCRIPTIONS	19,890		22,000	26,200	25,000	
41510-4370	SAFETY EXPENSE	1,672		500	500	500	
41510-4380	TECHNOLOGY EXPENSE - DIRECT	8,101		8,000	7,727	8,000	
41510-4395	MISCELLANEOUS	11,125		10,000	8,758	10,000	
41510-4396	CREDIT CARD FEES	14,265		10,000	13,697	10,000	
41510-4398	BAD DEBT EXPENSE	6,562		-	-	-	
41510-4402	ADVERTISING & MARKETING	-		1,000	1,000	1,000	
41510-4450	TAX ABATEMENT REIMBURSEMENT	19,692		19,791	19,791	19,791	
41510-4500	ALLOCATION - IT USER CHARGES	68,080		79,483	88,314	79,483	
TOTAL OTHER SERVICES & CHARGES		419,762		367,866	455,664	421,074	
41510-5550	CAPITAL OUTLAY	79,723		-	-	-	
TOTAL CAPITAL OUTLAY		79,723		-	-	-	
TOTAL ADMINISTRATION		1,069,524		892,832	958,986	881,510	

Budget Commentary:

- ❖ 2022 Administration capital includes \$100,000 for Old Fire Station Demolition. This expense is included in the Capital Projects Fund.
- ❖ Personal services for the 2022 Budget include a 3% cost-of-living adjustment and comp worth study adjustments. No increase in health insurance benefits is anticipated.

Fund: General - 100

Function: General Government

Department: Engineering

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:

Expenditures	2020	2021	2021	2021	%
	Actual	Adopted	Estimate	Adopted	Change
Personal Services	82,917	80,478	46,549	131,779	88.7%
Supplies	1,841	2,575	1,027	2,650	2.9%
Other Service & Charges	17,241	64,468	86,978	70,468	9.3%
Capital Outlay	5,986	-	-	-	0.0%
Total	\$107,984	\$147,521	\$134,554	\$224,947	52.5%

Budget Detail:

	History		Current		Adopted
	2020	2021	2021	2021	2022
	Actual	Adopted	Estimate	Budget	
ENGINEERING 41520					
41520-1010	WAGES (ENGINEERING)	71,986	69,821	41,184	131,779
41520-1210	PERA CONTRIBUTION - 7.5%	5,389	5,237	2,084	9,883
41520-1220	FICA CONTRIBUTION - 6.20%	4,459	4,329	2,553	8,170
41520-1240	MEDICARE CONTRIBUTION - 1.45%	1,043	1,012	597	1,911
41520-1310	HEALTH INSURANCE	40	79	130	86
41520-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
TOTAL PERSONAL SERVICES	82,917	80,478	46,549	151,829	
41520-2010	OFFICE SUPPLIES	1,504	1,000	-	1,000
41520-2070	TRAINING	75	500	500	500
41520-2120	MOTOR FUELS & VEHICLE EXPENSE	187	1,000	452	1,000
41520-2180	CLOTHING ALLOWANCE	75	75	75	150
TOTAL SUPPLIES	1,841	2,575	1,027	2,650	

		History		Current		Adopted	
		2020		2021		2021	2022
		Actual	Adopted	Adopted	Estimate	Budget	
41520-3020	PROFESSIONAL FEES	-		500	500	500	500
41510-3030	ENGINEERING FEES	-		40,000	60,096	45,000	
41520-3060	PERSONNEL TESTING	-		200	200	200	
41520-3210	TELEPHONE & ISP	686		500	784	500	
41520-3310	MILEAGE	-		-	-	-	
41520-3610	PROPERTY & LIABILITY INSURANCE	890		1,000	1,626	2,000	
41520-4330	DUES & SUBSCRIPTIONS	392		1,000	1,000	1,000	
41520-4370	SAFETY EXPENSE	-		-	-	-	
41520-4380	TECHNOLOGY EXPENSE - DIRECT	1,768		2,000	2,357	2,000	
41520-4395	MISCELLANEOUS	231		1,000	118	1,000	
41520-4500	ALLOCATION - IT USER CHARGES	13,274		18,268	20,298	18,268	
TOTAL OTHER SERVICES & CHARGES		17,241		64,468	86,978	70,468	
41520-5550	CAPITAL OUTLAY	5,986		-	-	-	
TOTAL CAPITAL OUTLAY		5,986		-	-	-	
TOTAL ENGINEERING		107,984		147,521	134,554	224,947	

Budget Commentary:

- ❖ General engineering services provided by Bolton & Menk were previously accounted for in the Administration budget but have been included in the Engineering budget beginning 2021.

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	2020	2021	2021	2022	%
	Actual	Adopted	Estimate	Adopted	Change
Other Service & Charges	1,963	8,000	2,798	8,150	1.9%
Total	\$1,963	\$8,000	\$2,798	\$8,150	1.9%

Budget Detail:

	History		Current		Adopted
	2020	2021	2021	2022	
	Actual	Adopted	Estimate	Budget	
TRANSPORTATION 41350					
41900-3210 TELEPHONE & ISP	384	400	351	400	
41900-3610 PROPERTY & LIABILITY INSURANCE	11	100	100	250	
41900-3615 CASUALTY LOSS & DEDUCTIBLE	-	-	-	-	
41900-4305 WCAT EXPENDITURES	-	-	-	-	
41900-4395 MISCELLANEOUS	1,568	7,500	2,347	7,500	
TOTAL OTHER SERVICES & CHARGES	1,963	8,000	2,798	8,150	
TOTAL TRANSPORTATION	1,963	8,000	2,798	8,150	

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	118,796	133,250	99,800	188,993	41.8%
Supplies	147	825	825	2,340	183.7%
Other Service & Charges	79,572	112,868	85,511	113,868	.9%
Capital Outlay	-	-	-	-	-
Total	\$198,515	\$246,943	\$186,136	\$305,201	22.6%

Budget Detail:

		History		Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
PLANNING & ZONING 41910						
41910-1010	WAGES (P & Z) FT	96,542	107,370	80,212	146,978	
41910-1120	PLANNING COMMISSION PAY	120	800	800	800	
41910-1210	PERA CONTRIBUTIONS - 7.5%	6,994	8,052	5,700	11,022	
41910-1220	FICA CONTRIBUTION - 6.20%	5,888	6,659	4,839	9,115	
41910-1240	MEDICARE CONTRIBUTION - 1.45%	1,377	1,556	1,132	2,130	
41910-1310	HEALTH INSURANCE	7,875	8,813	7,119	18,948	
TOTAL PERSONAL SERVICES		118,796	133,250	99,800	188,993	
41910-2070	TRAINING	75	750	750	2,190	
41910-2180	CLOTHING ALLOWANCE	72	75	75	150	
TOTAL SUPPLIES		147	825	825	2,340	
41910-3020	PROFESSIONAL FEES	38,684	70,000	56,697	70,000	
41910-3610	PROPERTY & LIABILITY INSURANCE	18,263	20,000	2,326	20,000	
41910-4395	MISCELLANEOUS	2,679	1,000	2,189	2,000	
41910-4500	ALLOCATION - IT USER CHARGES	19,946	21,868	24,298	21,868	
TOTAL OTHER SERVICES & CHARGES		79,572	112,868	85,511	113,868	
TOTAL PLANNING & ZONING		198,515	246,943	186,136	305,201	

Budget Commentary:

- ❖ The 2022 budget includes appropriations for an update to the City's comprehensive plan that began in 2021 and will be completed in 2022.

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.



Buffalo Police Department is staffed by 21 personnel consisting of 17 Officers, 2 Administrative personnel and 2 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	2020	2021	2021	2022	%
	Actual	Adopted	Estimate	Adopted	Change
Personal Services	2,091,445	2,218,218	2,292,980	2,415,992	9.0%
Supplies	72,773	68,500	67,154	69,000	.73%
Other Service & Charges	472,220	480,104	667,755	547,604	14.1%
Capital Outlay	65,707	-	-	-	-
Debt Service	53,662	58,035	72,011	132,317	128.0%
Total	\$2,755,808	\$2,824,857	\$3,099,900	\$3,164,914	12.4%

Budget Detail:

		History		Current		Adopted		
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget			
POLICE DEPARTMENT								
POLICE - OFFICE 42110								
42110-1010	FT WAGES (PD OFFICE)	148,479	123,864	123,977	133,900			
42110-1210	PERA CONTRIBUTION - (7.5%)	11,052	9,291	9,298	10,044			
42110-1220	FICA CONTRIBUTION - (6.20%)	8,899	7,681	7,470	8,303			
42110-1240	MEDICARE CONTRIBUTION - (1.45%)	2,081	1,797	1,747	1,943			
42110-1310	HEALTH INSURANCE	15,015	9,138	10,337	9,824			
TOTAL PERSONAL SERVICES		185,526	151,771	152,830	164,014			
42100-2070	TRAINING	65	500	1,000	1,690			
42110-2180	CLOTHING ALLOWANCE	-	150	150	150			
TOTAL SUPPLIES		65	650	1,150	1,840			
TOTAL POLICE - OFFICE		185,591	152,421	153,980	165,854			
POLICE - CSO 42116								
42116-1010	FT WAGES - (CSO)	62,020	106,330	90,134	86,788			
42116-1210	PERA CONTRIBUTION ~ 7.50%	4,652	7,975	6,760	6,509			
42116-1220	FICA CONTRIBUTION ~ 6.20 %	3,479	6,592	5,207	5,381			
42116-1240	MEDICARE CONTRIBUTION ~1.45%	814	1,542	1,218	1,258			
42116-1310	HEALTH INSURANCE	16,518	16,799	19,307	17,751			
42116-1420	UNEMPLOYMENT BENEFITS	-	-	-	-			
TOTAL PERSONAL SERVICES		87,482	139,238	122,625	117,687			
42116-2180	CLOTHING ALLOWANCE	-	-	-	-			
TOTAL SUPPLIES		-	-	-	-			
TOTAL POLICE - CSO		87,482	139,238	122,625	117,687			
POLICE - OFFICERS 42120								
42120-1010	WAGES - (OFFICERS)	1,250,468	1,340,045	1,387,247	1,500,815			
42120-1011	SHIFT DIFFERENTIAL WAGES	2,243	2,200	2,219	2,200			
42120-1020	OVER-TIME WAGES	11,970	22,000	18,379	28,000			
42120-1025	CONTRACT OVER-TIME	5,896	-	8,997	-			
42120-1030	COURT OVER-TIME	1,808	2,500	1,624	-			
42120-1070	HOLIDAY PREMIUM PAY	8,326	7,500	7,914	-			
42120-1121	EDUCATION ALLOWANCE	1,500	2,500	2,500	2,500			
42120-1230	POLICE PENSION -OFFICERS ~ 17.70%	243,615	243,241	248,450	270,990			
42120-1240	MEDICARE CONTRIBUTION ~ 1.45%	16,273	19,927	17,914	22,200			
42120-1310	HEALTH INSURANCE	252,248	254,046	286,556	273,146			
42120-1420	UNEMPLOYMENT BENEFITS	-	-	-	-			
TOTAL PERSONAL SERVICES		1,794,346	1,893,959	1,981,799	2,099,851			
42120-2180	UNIFORM ALLOWANCE	17,057	19,500	20,394	19,500			
42120-2181	BP VESTS	1,538	2,300	2,300	2,300			
TOTAL SUPPLIES		18,595	21,800	22,694	21,800			
42120-3060	PERSONNEL TESTING	154	500	500	500			
TOTAL OTHER SERVICES & CHARGES		154	500	500	500			
TOTAL POLICE - OFFICERS		1,813,095	1,916,259	2,004,993	2,122,151			

		History		Current		Adopted	
		2020		2021		2021	2022
		Actual	Adopted	Adopted	Estimate	Budget	
POLICE - TRAINING 42125							
42125-2070	POLICE TRAINING	4,926		10,000	11,000		10,000
42125-2075	POLICE FIREARMS TRAINING	350		300	382		300
TOTAL SUPPLIES		5,277		10,300	11,382		10,300
TOTAL POLICE - TRAINING		5,277		10,300	11,382		10,300
POLICE - GENERAL 42130							
42130-2010	OFFICE SUPPLIES	3,617		3,800	3,350		3,800
42130-2115	COPIER LEASE PAYMENT	1,390		1,200	1,495		1,200
42130-2120	VEHICLE EXPENSE	19,469		14,000	14,442		14,000
42130-2121	MOTOR FUELS	20,617		24,000	24,427		24,000
42130-2150	MATERIALS & SUPPLIES	2,019		1,500	1,262		1,500
42130-2175	AMMUNITION	6,218		5,000	8,049		6,000
42130-2210	EQUIPMENT MAINTENANCE	2,101		2,500	1,011		2,500
42130-2211	GENERATOR MAINT/REPAIRS	1,015		2,500	589		2,000
42130-2280	BUILDING MAINTENANCE/REPAIRS	16,327		14,000	12,528		14,000
TOTAL SUPPLIES		72,773		68,500	67,154		69,000
42130-3020	PROFESSIONAL SERVICES	550		1,100	1,806		1,100
42130-3040	LEGAL/ATTORNEY FEES	67,442		65,000	65,000		65,000
42130-3102	UNION ADMIN FEES	-		2,000	2,000		2,000
42130-3210	TELEPHONE & ISP	15,186		18,000	14,254		18,000
42130-3230	RADIO UNITS	4,973		4,500	4,500		4,500
42130-3610	PROPERTY & LIABILITY INSURANCE	127,432		130,000	296,347		200,000
42130-3615	CASUALTY LOSS & DEDUCTIBLE	3,935		5,000	14,187		5,000
42130-3820	UTILITIES	31,604		32,000	27,345		32,000
42130-3821	SECURITY	1,320		1,000	1,000		500
42130-4050	CONTRACTED CLEANING SERVICE	8,008		9,000	6,415		7,000
42130-4330	DUES & SUBSCRIPTIONS	3,384		1,500	1,500		1,500
42130-4357	INVESTIGATION EXPENSE	340		1,000	1,082		1,000
42130-4370	SAFETY EXPENSE	275		500	500		500
42130-4373	MEDICAL EXAMINATIONS	-		200	200		200
42130-4380	TECHNOLOGY EXPENSE - DIRECT	8,350		8,200	10,400		8,200
42130-4394	ANIMAL CONTROL	678		1,000	258		1,500
42130-4395	MISCELLANEOUS	3,652		4,000	3,525		4,000
42130-4404	CONTINGENCIES	-		1,500	1,500		1,500
42130-4500	ALLOCATION - IT USER CHARGES	192,508		189,404	210,449		189,404
42130-4920	RESERVE EXPENSE	1,030		2,500	2,500		2,000
42130-4925	DRUG EDUCATION EXPENSE	-		200	200		200
42130-4926	COMMUNITY POLICING	1,331		2,000	2,707		2,000
42130-4927	MULTI-HOUSING EXPENSE	225		500	80		500
TOTAL OTHER SERVICES & CHARGES		472,220		480,104	667,755		547,604

		History		Current		Adopted	
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget		
42130-5550	CAPITAL OUTLAY	65,707				-	-
TOTAL CAPITAL OUTLAY		65,707					
42130-6031	L.P. PRINCIPAL - 2014	-	-	-	-		
42130-6032	L.P. PRINCIPAL - 2015	5,026	-	-	-		
42130-6033	L.P. PRINCIPAL - 2016	3,125	-	-	-		
42130-6034	L.P. PRINCIPAL - 2016 (2ND)	5,482	5,596	5,596	3,894		
42130-6035	L.P. PRINCIPAL - 2017	9,040	9,219	9,219	8,667		
42130-6036	L.P. PRINCIPAL - 2018	8,158	8,409	8,409	9,041		
42130-6037	L.P. PRINCIPAL - 2019	8,379	8,706	8,706	11,304		
42130-6038	L.P. PRINCIPAL - 2019 (2ND)	10,816	11,057	11,057	10,193		
42130-6040	L.P. PRINCIPAL - 2020 (2ND)	-	11,000	11,000	43,100		
	L.P. PRINCIPAL - 2021	-	-	12,840	38,926		
42130-6131	L.P. INTEREST - 2014	-	-	-	-		
42130-6132	L.P. INTEREST - 2015	16	-	-	-		
42130-6133	L.P. INTEREST - 2016	12	-	-	-		
42130-6134	L.P. INTEREST - 2016 (2ND)	169	60	60	19		
42130-6135	L.P. INTEREST - 2017	351	173	173	143		
42130-6136	L.P. INTEREST - 2018	652	401	401	633		
42130-6137	L.P. INTEREST - 2019	1,296	969	969	652		
42130-6138	L.P. INTEREST - 2019 (2ND)	1,141	899	899	647		
42130-6140	L.P. INTEREST - 2020 (2ND)	-	1,546	1,546	2,094		
	L.P. INTEREST - 2021	-	-	1,136	3,005		
TOTAL DEBT SERVICE		53,662	58,035	72,011	132,318		
TOTAL POLICE - GENERAL		664,363	606,639	806,920	748,922		
TOTAL POLICE DEPARTMENT		2,755,808	2,824,857	3,099,900	3,164,914		

Budget Commentary:

- ❖ Personal Services includes a 3% cost-of-living adjustment as well as phase II of a pay grade change as part of the current labor agreement with Law Enforcement Labor Services (LELS).
- ❖ Capital equipment replacement previously accounted for in the General Fund will be accounted for in a new Capital Equipment Fund. Equipment being replaced in 2022 includes (1) Detective vehicle \$20,000, (1) Police SUV \$65,000, (1) CSO Pick-up \$45,000 and \$56,000 PD Kitchen Remodel.

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

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:

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Other Service & Charges	432,494	479,572	471,989	519,859	8.4%
Total	\$432,494	\$479,572	\$471,989	\$519,859	8.4%

Budget Detail:

	History		Current		Adopted Budget
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
FIRE PROTECTION 42140					
42140-3100 FIRE PROTECTION EXPENSE	432,494	479,572	471,989	519,859	
TOTAL OTHER SERVICES & CHARGES	432,494	479,572	471,989	519,859	
TOTAL FIRE PROTECTION	432,494	479,572	471,989	519,859	

Budget Commentary:

- ❖ An 8.4% increase in the City share of fire charges is planned for 2022. The remaining amount is charged out to the other four townships serviced by the Buffalo Volunteer Fire Department. The increase is due to higher expenditures associated with the new fire station. The allocation of charges is based on a 4-year history of market value and total number of fire calls.
- ❖ Included in the Capital Equipment Fund in 2022 is \$75,000 for A2 Aerial Truck Updates.

Fund: General - 100

Function: Public Safety

Department: Building Inspection

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	-	-	-	101,480	100%
Other Service & Charges	188,082	178,672	336,911	223,672	(34%)
Total	\$188,082	\$178,672	\$336,911	\$325,152	(-3%)

Budget Detail:

		History		Current		Adopted	
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget		
BUILDING INSPECTION 42400							
42400-1010	WAGES (BUILDING) FT	-	-	-	-	88,128	
42400-1210	PERA CONTRIBUTIONS - 7.5%	-	-	-	-	6,610	
42400-1220	FICA CONTRIBUTION - 6.20%	-	-	-	-	5,464	
42400-1240	MEDICARE CONTRIBUTION - 1.45%	-	-	-	-	1,278	
TOTAL PERSONAL SERVICES		-	-	-	-	101,480	
42400-4320	NSF CHECKS	-	-	-	-	-	
42400-4341	BUILDING PERMIT SURCHARGE	14,189	19,500	19,500	19,500	19,500	
42400-4342	BUILDING INSPECTION SERVICES	170,008	150,000	307,220	195,000	195,000	
42400-4500	ALLOCATION - IT USER CHARGES	3,885	9,172	10,191	9,172	9,172	
TOTAL OTHER SERVICES & CHARGES		188,082	178,672	336,911	223,672		
TOTAL BUILDING INSPECTION		188,082	178,672	336,911	325,152		

Budget Commentary:

- ❖ The building inspection fees are proposed to be updated from 1987 Uniform Building Code fee schedule to the 1997 fee schedule allowing additional allocation of inspection fees to the City to help defray costs. Expense will adjust as pro-rated with revenue.
- ❖ A portion of the Community Development wages have been allocated to inspection services.

Fund: General - 100

Function: Public Safety

Department: Emergency Management

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:

Expenditures	2020	2021	2021	2022	%
	Actual	Adopted	Estimate	Adopted	Change
Other Service & Charges	314	2,850	3,745	2,850	0.0%
Capital Outlay	-	-	-	-	0.0%
Debt Service	-	-	1,889	5,666	100%
Total	\$314	\$2,850	\$5,634	\$8,516	198.8%

Budget Detail:

	History		Current		Adopted
	2020		2021	2021	2022
	Actual	Adopted	Estimate	Budget	
CIVIL DEFENSE 42500					
42500-3610 PROPERTY & LIABILITY INSURANCE	314		350	491	350
42500-4395 MISCELLANEOUS	-		2,500	3,253	2,500
TOTAL OTHER SERVICES & CHARGES	314	2,850	3,745	2,850	
42500-5550 CAPITAL OUTLAY	-		-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
L.P. PRINCIPAL - 2021	-		-	1,735	5,260
L.P. INTEREST - 2021	-		-	154	406
TOTAL DEBT SERVICE	-	-	1,889	5,666	
TOTAL CIVIL DEFENSE	314	2,850	5,634	8,516	

Fund: General - 100

Function: Public Safety

Department: Emergency Management

Activity: Pandemic Response

Description of Services:

This new activity was created to account for general fund expenditures related to the Covid-19 response & mitigation that are not reimbursable with Federal CARES Grant funds.

Budget Summary:

Expenditures	2020	2021	2021	2022	%
	Actual	Adopted	Estimate	Adopted	Change
Personal Services	15,516	-	1,690	-	0.0%
Other Services & Charges	-	-	-	-	0.0%
Total	15,516	-	1,690	-	0.0%

Budget Detail:

	History		Current		Adopted
	2020	2021	2021	2022	
	Actual	Adopted	Estimate	Budget	
PANDEMIC RESPONSE 42800					
42800-1010 WAGES	13,028	-	1,389	-	
42800-1210 PERA CONTRIBUTION ~ 7.5%	666	-	7	-	
42800-1220 FICA CONTRIBUTIONS ~ 6.2%	494	-	6	-	
42800-1230 PERA CONTRIBUTION ~ 17.7%	735	-	228	-	
42800-1240 MEDICARE CONTRIBUTIONS ~ 1.45%	171	-	20	-	
42800-1420 UNEMPLOYMENT BENEFITS	-	-	-	-	
TOTAL PERSONAL SERVICES	15,094	-	1,651	-	
42800-4370 SAFETY EXPENSE	422	-	39	-	
TOTAL OTHER SERVICES & CHARGES	422	-	39	-	
TOTAL PANDEMIC RESPONSE	15,516	-	1,690	-	

Budget Commentary:

- ❖ The City of Buffalo received \$1,241,532 a Federal CARES grant in 2020. The grant funds and any expenditures applied to the grant funds were recorded in a special revenue fund. Any expenditures in this activity are not included in the eligible expenditures lists.

Fund: General - 100
Function: Public Works
Department: Streets

Activity: Street Maintenance

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:

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	382,022	425,320	406,156	459,496	8.0%
Supplies	209,153	210,000	263,727	170,000	-19.0%
Other Service & Charges	1,556	2,500	2,500	2,500	0.0%
Capital Outlay	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
Total	\$592,735	\$637,820	\$672,383	\$631,996	-.9%

Budget Detail:

	History		Current		Adopted
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
STREETS MAINTENANCE 43120					
43120-1010 WAGES (STREET MAINTENANCE)	334,022	369,362	354,793	399,041	
43120-1210 PERA CONTRIBUTION ~ 7.5%	24,575	27,702	26,293	29,928	
43120-1220 FICA CONTRIBUTIONS ~ 6.2%	19,004	22,900	20,318	24,741	
43120-1240 MEDICARE CONTRIBUTIONS ~ 1.45%	4,445	5,356	4,752	5,786	
TOTAL PERSONAL SERVICES	382,046	425,320	406,156	459,496	
43120-2285 MAINTENANCE STREETS	209,153	210,000	263,727	170,000	
TOTAL SUPPLIES	209,153	210,000	263,727	170,000	
43120-3020 PROFESSIONAL FEES	-	-	-	-	
43120-3030 ENGINERING FEES	1,520	2,500	2,500	2,500	
43120-4395 MISCELLANEOUS	36	-	-	-	
TOTAL OTHER SERVICES & CHARGES	1,556	2,500	2,500	2,500	
TOTAL STREET MAINTENANCE	592,755	637,820	672,383	631,996	

Budget Commentary:

- ❖ Personal services expenditures may fluctuate from year to year as the street department shares its personnel with storm sewer, trail maintenance, compost, snow removal and the parks activities. Personnel also aid other departments. Wages and benefits are allocated according to the amount of time spent in each department.

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	9,287	28,064	9,279	30,308	8.0%
Supplies	28,423	60,000	46,897	60,000	0.0%
Other Service & Charges	9,826	13,594	11,869	13,594	0.0%
Capital Outlay	-	-	-	-	0.0%
Total	\$47,536	\$101,658	\$68,045	\$103,902	2.2%

Budget Detail:

	History		Current		Adopted
	2020		2021		2022 Budget
	Actual	Adopted	Estimate		
STORM SEWER MAINTENANCE 43122					
43122-1010	WAGES (STORM SEWER)	8,121	24,373	8,110	26,321
43122-1210	PERA CONTRIBUTION ~ 7.5%	599	1,828	605	1,974
43122-1220	FICA CONTRIBUTIONS ~ 6.2%	459	1,511	457	1,632
43122-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	107	352	107	381
TOTAL PERSONAL SERVICES		9,287	28,064	9,279	30,308
43122-2280	MAINTENANCE & REPAIRS	28,423	60,000	46,897	60,000
TOTAL SUPPLIES		28,423	60,000	46,897	60,000
43122-3020	PROFESSIONAL FEES	57	-	132	-
43122-3030	ENGINEERING FEES	7,527	10,000	9,345	10,000
43122-3820	UTILITIES	1,221	1,600	909	1,600
43122-4330	DUES & SUBSCRIPTIONS	780	800	1,040	800
43122-4388	UTILITY BILL DISCOUNT	194	194	194	194
43122-4395	MISCELLANEOUS	-	750	-	750
43122-4398	BAD DEBT EXPENSE	47	250	250	250
TOTAL OTHER SERVICES & CHARGES		9,826	13,594	11,869	13,594
43122-5550	CAPITAL OUTLAY	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-
TOTAL STORM SEWER MAINTENANCE		47,536	101,658	68,045	103,902

Budget Commentary:

- ❖ Personal services expenditures may fluctuate from year to year as personnel is shared with other departments/divisions. Wages and benefits are allocated according to the amount of time spent in each department.

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:

Expenditures	2020	2021	2021	2022	%
	Actual	Adopted	Estimate	Adopted	Change
Personal Services	29,624	24,787	22,990	25,756	3.9%
Other Service & Charges	41,307	25,000	24,095	30,250	21.0%
Total	\$70,931	\$50,037	\$47,085	\$56,006	11.9%

Budget Detail:

	History		Current		Adopted
	2020	2021	2021	2022	
	Actual	Adopted	Estimate	Budget	
COMPOST 43124					
43124-1010	WAGES (COMPOST)	25,995	21,526	20,778	22,367
43124-1210	PERA CONTRIBUTION ~ 7.5%	1,724	1,614	686	1,678
43124-1220	FICA CONTRIBUTIONS ~ 6.2%	1,544	1,335	1,237	1,387
43124-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	361	312	289	324
TOTAL PERSONAL SERVICES	29,624	24,787	22,990	25,756	
43124-3820	UTILITIES	226	250	95	250
43124-4395	MISCELLANEOUS	41,082	25,000	24,000	30,000
TOTAL OTHER SERVICES & CHARGES	41,307	25,250	24,095	30,250	
TOTAL COMPOST	70,931	50,037	47,085	56,006	

Budget Commentary:

- ❖ Personal services expenditures may fluctuate from year to year as personnel is shared with other departments/divisions. Wages and benefits are allocated according to the amount of time spent in each department.

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	72,930	75,629	45,930	80,940	7.02%
Materials & Supplies	-	-	-	40,000	100%
Total	\$72,930	\$75,629	\$45,930	\$120,940	59.91%

Budget Detail:

	History		Current		Adopted Budget
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
SNOW REMOVAL 43125					
43125-1010	WAGES (SNOW REMOVAL)	63,657	65,679	40,040	70,291
43125-1210	PERA CONTRIBUTION ~ 7.5%	4,617	4,926	3,003	5,272
43125-1220	FICA CONTRIBUTION ~ 6.2%	3,774	4,072	2,340	4,358
43125-1240	MEDICARE CONTRIBUTION ~ 1.45%	883	952	547	1,019
TOTAL PERSONAL SERVICES		72,930	75,629	45,930	80,940
New Code:	SALT	-	-	-	40,000
TOTAL SNOW REMOVAL		72,930	75,629	45,930	120,940

Budget Commentary:

- ❖ Actual expenditures fluctuate heavily depending on the amount and frequency of winter precipitation.

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:

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	152,185	95,923	115,742	93,621	-2.4%
Supplies	195,842	231,200	202,751	213,890	-7.5%
Other Service & Charges	276,543	287,949	327,837	319,949	11.1%
Capital Outlay	525,368	11,500	11,500	-	-
Debt Service	105,934	99,137	108,221	93,791	-5.4%
Total	\$1,255,872	\$725,709	\$766,051	\$721,251	-6.0%

Budget Detail:

	History		Current		Adopted
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
STREET - SHOP & GARAGE 43135					
43135-1210 PERA CONTRIBUTIONS	(340)	-	36	-	
43135-1220 FICA CONTRIBUTIONS	24	-	30	-	
43135-1240 MEDICARE CONTRIBUTIONS	6	-	7	-	
43135-1310 HEALTH INSURANCE	147,655	95,923	115,670	93,621	
43135-1420 UNEMPLOYMENT BENEFITS	4,840	-	-	-	
TOTAL PERSONAL SERVICES	152,185	95,923	115,742	93,621	
43135-2010 OFFICE SUPPLIES	276	200	130	200	
43135-2070 TRAINING	330	1,500	1,347	2,690	
43135-2120 MOTOR FUELS/VEHICLE EXPENSE	43,619	60,000	31,418	60,000	
43135-2150 MATERIALS/SUPPLIES	-	3,000	83	3,000	
43135-2155 SHOP MATERIALS	139	500	449	500	
43135-2180 UNIFORM/CLOTHING ALLOWANCE	413	1,500	1,600	1,500	
43135-2210 EQUIPMENT MAINTENANCE	111,833	115,000	129,825	115,000	
43135-2251 FLORA OF BUFFALO FLOWERS	19,555	16,000	16,369	-	
43135-2290 SHOP EXPENSE	656	8,500	2,690	6,000	
43135-2291 BUILDING MAINTENANCE	17,082	20,000	15,453	20,000	
43135-2400 SMALL TOOLS & MINOR EQUIPMENT	1,939	5,000	3,386	5,000	
TOTAL SUPPLIES	195,842	231,200	202,751	213,890	
43135-3020 PROFESSIONAL SERVICES	9,386	1,000	789	1,000	
43135-3060 PERSONNEL TESTING	605	100	144	100	
43135-3210 TELEPHONE & ISP	1,444	2,000	1,951	2,000	
43135-3230 RADIO UNITS	-	1,000	1,000	1,000	
43135-3610 PROPERTY, WC & LIABILITY INSURANCE	62,683	58,000	128,674	90,000	
43135-3615 CASUALTY LOSS/DEDUCTIBLE	692	5,000	5,000	5,000	

		History		Current		Adopted	
		2020		2021		2021	
		Actual	Adopted	Adopted	Estimate	Budget	
43135-3820	UTILITIES	29,426		28,000	22,576	28,000	
43135-3821	SECURITY	281		350	1,328	350	
43135-3825	UTILITIES - STREET LIGHTING	128,025		135,000	100,301	135,000	
43135-4050	CONTRACTED CLEANING SERVICE	840		1,000	667	1,000	
43135-4330	DUES & SUBSCRIPTIONS	416		500	500	500	
43135-4369	MOSQUITO CONTROL EXPENSE	11,586		12,500	15,633	12,500	
43135-4370	SAFETY EXPENSE	1,077		2,000	2,000	2,000	
43135-4380	TECHNOLOGY EXPENSE - DIRECT	744		660	911	660	
43135-4393	PEST CONTROL	-		-	-	-	
43135-4395	MISCELLANEOUS	680		1,000	2,099	1,000	
43135-4500	ALLOCATION - IT USER CHARGES	28,657		39,839	44,266	39,839	
TOTAL OTHER SERVICES & CHARGES		278,563		289,970	329,858	319,949	
43135-5551	CAPITAL OUTLAY	525,368		11,500	11,500	-	
43135-5559	CAPITAL OUTLAY - EQUIPMENT	-		-	-	-	
TOTAL CAPITAL OUTLAY		525,368		11,500	11,500	-	
43135-6031	L.P. PRINCIPAL - 2014	-		-	-	-	
43135-6032	L.P. PRINCIPAL - 2015	2,210		-	-	-	
43135-6033	L.P. PRINCIPAL - 2016	12,894		-	-	-	
43135-6034	L.P. PRINCIPAL - 2016 (2ND)	31,014		31,635	31,635	-	
43135-6036	L.P. PRINCIPAL - 2018	7,783		8,022	8,022	4,793	
43135-6038	L.P. PRINCIPAL - 2019 (2ND)	45,683		46,703	46,703	47,746	
43135-6041	L.P. PRINCIPAL - 2020 (2ND)	-		7,500	7,500	7,794	
	L.P. PRINCIPAL - 2021	-		-	9,948	30,159	
43135-6131	L.P. INTEREST - 2014	-		-	-	-	
43135-6132	L.P. INTEREST - 2015	7		-	-	-	
43135-6133	L.P. INTEREST - 2016	51		-	-	-	
43135-6134	L.P. INTEREST - 2016 (2ND)	956		338	338	-	
43135-6136	L.P. INTEREST - 2018	517		277	277	49	
43135-6138	L.P. INTEREST - 2019 (2ND)	4,818		3,798	3,798	2,755	
43135-6141	L.P. INTEREST - 2020 (2ND)	-		864	8,647	495	
	L.P. INTEREST - 2021	-		-	881	2,328	
TOTAL DEBT SERVICE		105,934		99,137	108,221	93,791	
TOTAL STREET - BUILDING & GENERAL		1,257,892		727,730	768,072	721,251	
TOTAL STREET DEPARTMENT		2,058,731		1,592,874	1,601,514	1,634,095	

Budget Commentary:

- ❖ Beginning in 2021 the budget includes an organizational restructure in the public works department. A new park supervisor position was created to allow for more attention to park maintenance. This new position will fall under the Parks & Recreation Director. Health insurance costs for park employees will now be accounted for in the park fund (fund 200).
- ❖ Capital equipment replacement previously accounted for in the General Fund will be accounted for in a new Capital Equipment Fund. Equipment being replaced in 2022 includes (2) vehicle replacements, (1) power pressure wash, (1) paint sprayer, & (1) tip bed trailer.

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Other Services & Charges	945,738	956,421	997,936	1,034,221	8.1%
Capital Outlay	-	-	-	-	0.0%
Total	\$945,738	\$956,421	\$997,936	\$1,034,221	8.1%

Budget Detail:

	History		Current		Adopted
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
SANITATION 43230					
43230-3210 TELEPHONE	2,023	2,000	2,087	2,000	
43230-3610 GENERAL LIABILITY INSURANCE	891	1,000	1,333	2,000	
43230-3826 GARBAGE COLLECTION	593,845	590,000	544,783	640,150	
43230-3827 RECYCLING	294,428	310,000	398,902	336,350	
43230-4380 TECHNOLOGY EXPENSE	7,557	7,200	-	2,500	
43230-4395 MISCELLANEOUS	79	500	442	500	
43230-4396 CREDIT CARD FEES	24,818	20,000	23,413	25,000	
43230-4398 BAD DEBT EXPENSE	746	1,000	1,000	1,000	
43230-4400 UTILITY BILLING STATEMENTS	6,081	5,500	4,619	5,500	
43230-4390 ALLOCATION - IT USER CHARGES	15,270	19,221	21,357	19,221	
TOTAL OTHER SERVICES & CHARGES	945,738	956,421	997,936	1,034,221	
43230-5550 CAPITAL OUTLAY	-	-	-	-	
TOTAL CAPITAL OUTLAY	-	-	-	-	
43230-6030 LEASE PURCHASE PRINCIPAL (2013)	-	-	-	-	
43230-6130 LEASE PURCHASE INTEREST (2013)	-	-	-	-	
TOTAL DEBT SERVICE	-	-	-	-	
TOTAL SANITATION	945,738	956,421	997,936	1,034,221	
TOTAL PUBLIC WORKS	3,002,449	2,547,274	2,597,429	2,668,316	

Fund: General - 100

Function: Culture & Recreation

Department: Community Center

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	127,593	140,601	96,276	143,309	1.9%
Supplies	29,212	16,650	15,154	21,650	30.0%
Other Service & Charges	56,610	72,871	75,755	79,372	8.9%
Capital Outlay	-	15,000	18,735	-	-
Total	\$213,414	\$243,101	\$203,899	\$243,500	-.2%

Budget Detail:

	History		Current		Adopted			
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget				
			2022 Budget					
CULTURE & RECREATION								
COMMUNITY CENTER 45186								
45186-1010	WAGES	105,420	116,319	77,519	118,237			
45186-1060	CONTRACT LABOR	7,906	-	-	-			
45186-1210	PERA CONTRIBUTION (7.5%)	6,166	8,724	5,814	8,868			
45186-1220	FICA CONTRIBUTION (6.20%)	1,442	7,212	4,370	7,331			
45186-1240	MEDICARE CONTRIBUTION (1.45%)	6,659	1,687	1,022	1,714			
45186-1310	HEALTH INSURANCE	-	6,659	7,551	7,159			
TOTAL PERSONAL SERVICES		127,593	140,601	96,276	143,309			
45186-2070	TRAINING	130	-	57	1,190			
45186-2150	SUPPLIES	1,534	1,500	275	1,500			
45186-2180	CLOTHING ALLOWANCE	-	150	150	150			
45186-2280	MAINTENANCE/REPAIRS	27,548	15,000	14,672	20,000			
TOTAL SUPPLIES		29,212	16,650	15,154	22,840			

		History		Current		Adopted	
		2020		2021		2021	2022
		Actual	Adopted	Estimate	Budget		
45186-4370	SAFETY EXPENSE	98		150	3,000	150	
45186-4380	TECHNOLOGY EXPENSE - DIRECT	3,132		3,000	3,744	3,000	
45186-4382	COMMUNITY MEALS EXPENSE	1,410		-	51	-	
45186-4383	TOY SHOP PROGRAM	-		-	-	-	
45186-4389	SENIOR PROGRAM EXPENSE	10,384		15,000	14,653	20,000	
45186-4395	MISCELLANEOUS	4,164		2,500	4,482	2,500	
45186-4500	ALLOCATION - IT USER CHARGES	15,433		21,500	23,889	21,500	
45186-6125	INTEREST EXPENSE	-		-	-	-	
TOTAL OTHER SERVICES & CHARGES		58,630		72,871	75,755	77,350	
45186-5550	CAPITAL OUTLAY	-		15,000	18,735	-	
TOTAL CAPITAL OUTLAY		-		15,000	18,735	-	
TOTAL COMMUNITY CENTER		215,434		245,122	205,920	243,500	

Budget Commentary:

- ❖ Prior to 2020, community center activity was internally maintained in a separate fund (fund 260) but externally reported as a part of the City's General Fund. The fund did not meet the criteria of a special revenue fund under GASB 54. To be more consistent with the City's financial reporting beginning in 2020 the budget includes the community center activity in the general fund (fund 100).

Fund: General - 200
Function: Administration
Department: Parks

Description of Services:

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

Budget Summary:

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Total Budget
Personal Services	87,995	78,829	62,603	101,911	29.3%
Other Services & Charges	50,000	-	-	100,000	-
Total	137.995	\$78,829	\$62,603	\$201,911	156.1%

	History		Current		Adopted Budget	
	2020		2021			
	Actual	Adopted	Estimate	2022		
PARK ADMINISTRATION 45200						
45200-1010 WAGES (PARK ADMINISTRATION)	77,486	68,459	54,367	88,503		
45200-1210 PERA CONTRIBUTION ~ 7.5%	5,722	5,133	4,077	6,638		
45200-1220 FICA CONTRIBUTION ~ 6.2%	4,566	4,244	3,371	5,487		
45200-1240 MEDICARE CONTRIBUTION ~ 1.45%	1,068	993	788	1,283		
TOTAL PERSONAL SERVICES	88,842	78,829	62,603	101,911		
PROFESSIONAL FEES				50,000		
45209-4395 JOINT POWERS/MISCELLANEOUS	45,353			50,000		
TOTAL OTHER SERVICES & CHARGES	45,353	-	-	100,000		
TOTAL PARK ADMINISTRATION	134,195	78,829	62,603	201,911		

Budget Commentary:

- ❖ As part of the agreement, the City pays for 50% of the salary and benefits of the Community Education Recreations Coordinator. 50% of the irrigation maintenance costs at Northwinds Elementary, and 50% of maintenance cost for the tennis courts located at the Buffalo Community Middle School.
- ❖ Professional fees budgeted are for Parks & Trails Master Plan update.

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	2020	2021	2021	2022	%
	Actual	Adopted	Estimate	Adopted	Total Budget
Personal Services	317,284	401,339	468,615	468,615	16.8%
Supplies	245,042	265,300	226,530	285,181	7.5%
Other Service & Charges	152,866	172,729	200,677	194,812	12.8%
Capital Outlay	5,225	255,500	255,500	-	-
Debt Service	48,111	40,572	47,916	68,837	
Total	768,528	\$1,135,440	\$1,199,238	\$1,017,445	-10.4%

	History		Current		Adopted
	2020		2021	2021	2022
	Actual	Adopted	Estimate	Budget	
PARK MAINTENACE & OPERATION 45202					
45202-1010	WAGES (MAINTENANCE)	279,296	319,327	351,649	351,649
45202-1210	PERA CONTRIBUTION ~ 7.5%	18,018	23,950	26,374	26,374
45202-1220	FICA CONTRIBUTION ~ 6.2%	16,028	19,797	21,801	21,801
45202-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,748	4,630	5,099	5,099
45202-1310	HEALTH INSURANCE	-	33,635	63,692	63,692
45202-1420	UNEMPLOYMENT BENEFITS	193	-	-	-
TOTAL PERSONAL SERVICES		317,283	401,339	468,615	468,615

		History		Current		Adopted
		2020	2021	2021	2022	
		Actual	Adopted	Estimate	Budget	
45202-2070	TRAINING	325	800	963	3,181	
45202-2120	MOTOR FUELS/VEHICLE EXPENSE	14,703	14,000	20,000	14,000	
45202-2180	UNIFORM/CLOTHING ALLOWANCE	125	-	-	1,500	
45202-2210	PARK EQUIPMENT MAINTENANCE	36,818	45,000	31,202	45,000	
	FLORA OF BUFFALO	-	-	-	16,000	
45202-2280	MAINTENANCE & REPAIRS	176,384	185,000	153,640	185,000	
45202-2290	SHOP EXPENSE	815	500	546	500	
45202-2291	BUILDING MAINTENANCE	13,274	15,000	18,718	15,000	
45202-2400	SMALL TOOLS & MINOR EQUIPMENT	2,598	5,000	1,462	5,000	
45202-2597	CONCESSION PURCHASES	-	-	-	-	
TOTAL SUPPLIES		245,042	265,300	226,530	285,181	
45202-3020	PROFESSIONAL SERVICES	4,867	2,000	3,574	2,000	
45202-3030	ENGINEERING FEES	1,075	5,000	6,875	5,000	
45202-3060	PERSONNEL TESTING	386	100	100	100	
45202-3210	TELEPHONE	1,974	2,250	2,589	2,250	
45202-3230	PARK RADIO UNITS	-	-	-	-	
45202-3610	LIABILITY - PROPERTY - WC INSURANCE	45,768	40,000	91,384	65,000	
45202-3615	CASUALTY LOSS/DEDUCTIBLE	678	5,000	5,000	5,000	
45202-3820	UTILITIES (PARKS & PARKS FACILITY)	45,211	51,500	42,630	51,500	
45202-3821	SECURITY	595	350	219	350	
45202-4050	CONTRACTED CLEANING SERVICE	840	950	680	950	
45202-4310	CASH OVER/SHORT	-	-	-	-	
45202-4370	SAFETY EXPENSE	540	750	367	750	
45202-4380	TECHNOLOGY EXPENSE - DIRECT	555	400	346	400	
45202-4395	MISCELLANEOUS	14,586	25,000	6,345	25,000	
45202-4398	BAD DEBT EXPENSE	510	-	-	-	
45202-4500	ALLOCATION - IT USER CHARGES	34,111	39,429	40,569	36,512	
45202-6125	PARK - INTEREST EXPENSE	1,171	-	-	-	
TOTAL OTHER SERVICES & CHARGES		152,867	172,729	200,677	194,812	
45202-5550	CAPITAL OUTLAY	5,225	255,500	255,500	-	
TOTAL CAPITAL OUTLAY		5,225	255,500	255,500	-	
45202-6032	L.P. PRINCIPAL - 2015	1,602	-	-	-	
45202-6033	L.P. PRINCIPAL - 2016	7,904	-	-	-	
45202-6034	L.P. PRINCIPAL - 2016 (2ND)	5,982	6,106	6,106	6,397	
45202-6035	L.P. PRINCIPAL - 2017	14,851	15,143	15,143	16,048	
45202-6038	L.P. PRINCIPAL - 2019 (2ND)	15,355	15,698	15,698	22,445	
	L.P. PRINCIPAL - 2021	-	-	6,747	20,454	
45202-6125	PARK INTEREST EXPENSE	-	2,000	2,000	-	
45202-6132	L.P. INTEREST - 2015	5	-	-	-	
45202-6133	L.P. INTEREST - 2016	31	-	-	-	
45202-6134	L.P. INTEREST - 2016 (2ND)	184	65	65	31	
45202-6135	L.P. INTEREST - 2017	576	284	284	926	
45202-6138	L.P. INTEREST - 2019 (2ND)	1,619	1,276	1,276	957	
	L.P. INTEREST - 2021	-	-	597	1,579	
TOTAL DEBT SERVICE		48,109	40,572	47,916	68,837	
TOTAL PARK MAINTENANCE & OPERATION		768,526	1,135,440	1,199,238	1,017,445	

Budget Commentary:

- Included in the 2022 Capital Budget for Parks is \$45,000 for replacement of playground equipment.

Fund: General - 200

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Total Budget
Personal Services	-	25,183	6,230	27,289	8.4%
Maintenance & Repairs	-	25,000	-	25,000	.0%
Other Service & Charges	-	-	187	-	.0%
Capital Outlay	-	50,000	-	-	.0%
Total	-	100,183	6,417	\$52,289	-47.8%

Budget Detail:

	History		Current		Adopted
	2020 Actual	2021 Adopted	2021		2022 Budget
			Estimate		
TRAILS MAINTENANCE 45203					
45203-1010 WAGES	-		21,873	5,437	23,701
45203-1210 PERA CONTRIBUTION ~ 7.5%	-		1,641	408	1,779
45203-1220 FICA CONTRIBUTIONS ~ 6.2%	-		1,353	313	1,466
45203-1240 MEDICARE CONTRIBUTIONS ~ 1.45%	-		316	73	343
TOTAL PERSONAL SERVICES	-	25,183	6,230	27,289	
45203-2280 MAINTENANCE & REPAIRS	-		25,000	-	25,000
TOTAL SUPPLIES	-	25,000	-	25,000	
45203-4395 MISCELLANEOUS	-	-	-	187	-
TOTAL OTHER SERVICES & CHARGES	-	-	187	-	
45203-5550 CAPITAL OUTLAY	-		50,000	-	-
TOTAL CAPITAL OUTLAY	-	50,000	-	-	
TOTAL TRAILS MAINTENANCE	-	100,183	6,417	52,289	

Budget Commentary:

- ❖ Personal services expenditures may fluctuate from year to year as personnel is shared with other departments/divisions. Wages and benefits are allocated according to the amount of time spent in each department.
- ❖ Beginning in 2021, trail maintenance was accounted for under the park department to align with a change in organizational structure. Park maintenance will now fall under the Parks & Recreation Director, led by a new Parks Supervisor position.

Fund: General - 200

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Total Budget
Personal Services	24,685	18,205	23,234	18,205	0.0%
Other Service & Charges	1,209	500	9,547	500	0.0%
Total	\$25,894	\$18,705	\$32,781	\$18,705	0.0%

Budget Detail:

	History		Current		Adopted Budget
	2020 Actual	2021 Adopted	2021	2022	
			Estimate	Budget	
BOAT LANDING 45205					
45205-1010	WAGES (MAINTENANCE)	22,930	16,250	21,583	16,250
45205-1210	PERA CONTRIBUTION ~7.5%	-	654	-	654
45205-1220	FICA CONTRIBUTION ~ 6.2%	1,422	1,054	1,338	1,054
45205-1240	MEDICARE CONTRIBUTION ~ 1.45%	333	247	313	247
TOTAL PERSONAL SERVICES		24,685	18,205	23,234	18,205
45205-3210	TELEPHONE	(8)	-	247	
45205-4395	BOAT LANDING MISCELLANEOUS	1,217	500	9,300	500
TOTAL OTHER SERVICES & CHARGES		1,209	500	9,547	500
TOTAL BOAT LANDING		25,894	18,705	32,781	18,705

Fund: General - 200

Function: Culture & Recreation

Department: Parks

Activity: Ballfields

Description of Services:

This activity includes all maintenance for City owned ballfields.

Budget Summary:

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Total Budget
Personal Services	10,342	10,139	19,079	10,139	0.0%
Supplies	19,210	15,000	12,274	15,000	0.0%
Total	\$29,552	\$25,139	\$31,353	\$25,139	0.0%

Budget Detail:

	History		Current		Adopted Budget
	2020 Actual	2021 Adopted	2021 Estimate	2022	
BALLFIELDS 45207					
45207-1010 WAGES	9,081	9,500	16,569	9,500	
45207-1210 PERA CONTRIBUTION ~ 7.5%	566	180	1,243	180	
45207-1220 FICA CONTRIBUTION ~ 6.2%	563	372	1,027	372	
45207-1240 MEDICARE CONTRIBUTION ~ 1.45%	132	87	240	87	
TOTAL PERSONAL SERVICES	10,342	10,139	19,079	10,139	
45207-2280 MAINTENANCE & REPAIRS	19,210	15,000	12,274	15,000	
TOTAL SUPPLIES	19,210	15,000	12,274	15,000	
TOTAL PARK BALLFIELDS	29,552	25,139	31,353	25,139	

Fund: General - 200

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	7,300	16,148	18,039	16,148	0.0%
Supplies	1,854	12,750	2,709	15,750	23.5%
Other Service & Charges	8,887	8,558	7,967	12,175	42.3%
Capital Outlay	-	-	-	-	0.0%
Total	\$18,040	\$37,456	\$28,714	\$44,073	17.7%

Budget Detail:

		History		Current		Adopted	
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	2022 Budget	2022 Budget
PAVILLION & GRIFFING - #45211							
45211-1010	WAGES	6,781	15,000	16,757	15,000		
45211-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-		
45211-1220	FICA CONTRIBUTION ~ 6.2%	420	930	1,039	930		
45211-1240	MEDICARE CONTRIBUTION ~ 1.45%	98	218	243	218		
TOTAL PERSONAL SERVICES		7,299	16,148	18,039	16,148		
45211-2170	PAVILLION SUPPLIES	-	250	-	250		
45211-2280	MAINTENANCE & REPAIRS	276	5,000	183	5,000		
45211-2597	CONCESSION PURCHASES	-	2,500	2,470	3,000		
45211-2598	BOAT LEASING	1,578	5,000	55	7,500		
TOTAL SUPPLIES		1,854	12,750	2,709	15,750		
45211-3210	TELEPHONE	2,192	2,600	1,130	2,600		
45211-3820	UTILITIES	2,663	3,000	1,788	3,000		
45211-4310	CASH OVER / SHORT	-		17	-		
45211-4380	TECHNOLOGY EXPENSE - DIRECT	945	500	840	1,200		
45211-4395	MISCELLANEOUS	-	1,000	547	1,000		
45211-4500	ALLOCATION - IT USER CHARGES	3,087	1,458	3,646	4,375		
TOTAL OTHER SERVICES & CHARGES		8,887	8,558	7,967	12,175		
45211-5550	CAPITAL OUTLAY (PAVILLION)	-	-	-	-		
TOTAL CAPITAL OUTLAY		-	-	-	-		
TOTAL PAVILLION & GRIFFING		18,040	37,456	28,714	44,073		
TOTAL PARKS DEPARTMENT		976,207	1,395,752	1,361,106	1,359,562		

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Transfers out	1,814,965	1,116,992	1,116,992	421,839	-62.2%
Total	\$1,814,965	\$1,116,992	\$1,116,992	\$421,839	-62.2%

Budget Detail:

	History		Current		Adopted
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
TRANSFERS 49300					
49300-7210	TRANSFERS OUT- PARK	450,000	-	-	
49300-7225	TRANSFERS OUT - LIBRARY	15,000	-	-	
49300-7230	TRANSFERS OUT - AIRPORT	50,000	50,000	50,000	50,000
49300-7245	TRANSFERS OUT-CIVIC CENTER	300,000	75,000	75,000	200,000
49300-7250	TRANSFERS OUT - SENIOR CENTER	-	-	-	
49300-7259	TRANSFERS OUT ~ TO BONDS	135,021	330,000	330,000	105,000
49300-7260	TRANSFER OUT - TO IMPROVEMENT	800,000	500,000	500,000	-
49300-7261	TRANSFER OUT - TO WILD MARSH	-	93,533	93,533	-
49300-7262	TRANSFER OUT - TO SS BOND	64,944	50,740	50,740	49,540
49300-7276	TRANSFERS OUT - SS IMPROV	-	17,719	17,719	17,299
TOTAL TRANSFERS	1,814,965	1,116,992	1,116,992	421,839	
TOTAL EXPENDITURES & OTHER FINANCING USES	11,055,473	10,309,397	10,691,669	10,398,803	

Budget Commentary:

- ❖ For external financial reporting, the park fund is included with the general fund. For budgetary purposes, the two funds are kept separate. For increased transparency, the transfer to the park fund is being eliminated in 2021. The Park Fund's share of property taxes will now be directly accounted for in the park fund in-lieu of interfund transfers.
- ❖ A refinancing of Bond Series 2011A was completed in late 2020 causing a change in accounting for the debt. The principal and interest payments will now be accounted for in a debt service fund instead of the Civic Center fund. This reduces the budgeted expenditures for the Civic Center Fund. A portion of the annual transfer will be reallocated to the debt service fund until a debt levy can be put in place for collection in 2022.

ANNUAL BUDGET

SPECIAL REVENUE FUNDS

2022 BUDGET SUMMARY – SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

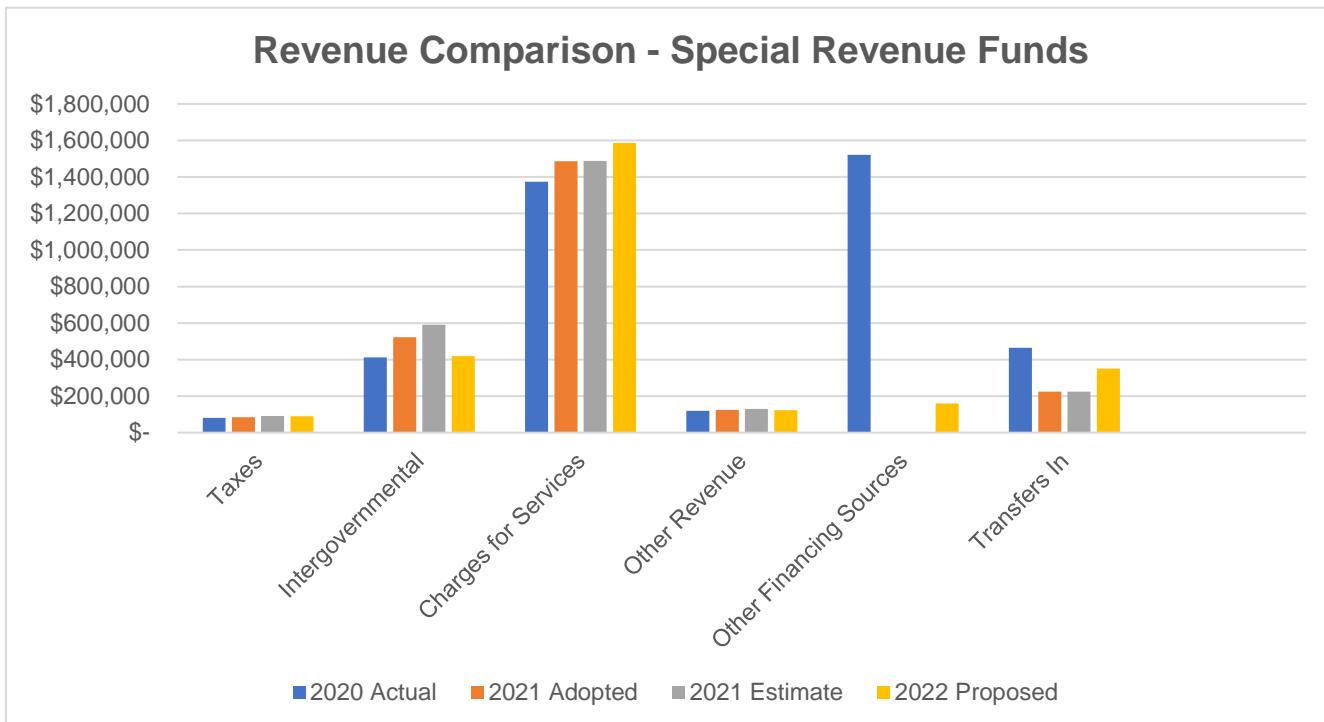
Description	2020 Actual	2021 Budget	2021 Estimate	2022 Adopted
Revenues				
Taxes	80,957	84,659	90,804	89,739
Intergovernmental	411,619	522,850	589,928	419,010
Charges for Services	1,373,890	1,485,282	1,488,727	1,586,346
Other Revenue	119,323	125,400	129,560	122,400
Total Revenues	1,985,789	2,218,191	2,299,019	2,217,495
Other Sources				
Other Financing Sources	1,520,692	-	-	160,000
Transfers In	465,000	225,000	225,000	350,000
Total Revenue & Other Sources	\$3,971,481	\$2,443,191	\$2,524,019	\$2,727,495
Expenditures				
Personal Services	471,472	534,864	599,284	618,867
Supplies	482,922	428,075	388,918	445,455
Other Services & Charges	2,289,924	676,861	581,882	765,261
Capital Outlay	663,272	520,178	395,123	532,150
Debt Service	185,596	197,717	197,717	196,200
Total Expenditures	\$4,093,186	\$2,357,695	\$2,162,923	\$2,557,933
Other Uses				
Transfers Out	-	-	-	-
Total Expenditure & Other Uses	\$4,093,186	\$2,357,695	\$2,162,923	\$2,557,933
Change in Fund Balance	(\$121,705)	\$85,496	\$361,096	\$169,562
Fund Balance, January 1	(\$1,526,012)	(\$1,647,717)	(\$1,647,717)	(\$1,286,621)
Fund Balance, December 31	(\$1,647,717)	(\$1,562,221)	(\$1,286,621)	(\$1,117,059)

Budget Commentary:

- ❖ The decrease in revenue and expenditures in the Special Revenue Funds is due to the Park Fund incorporation into the General Fund.

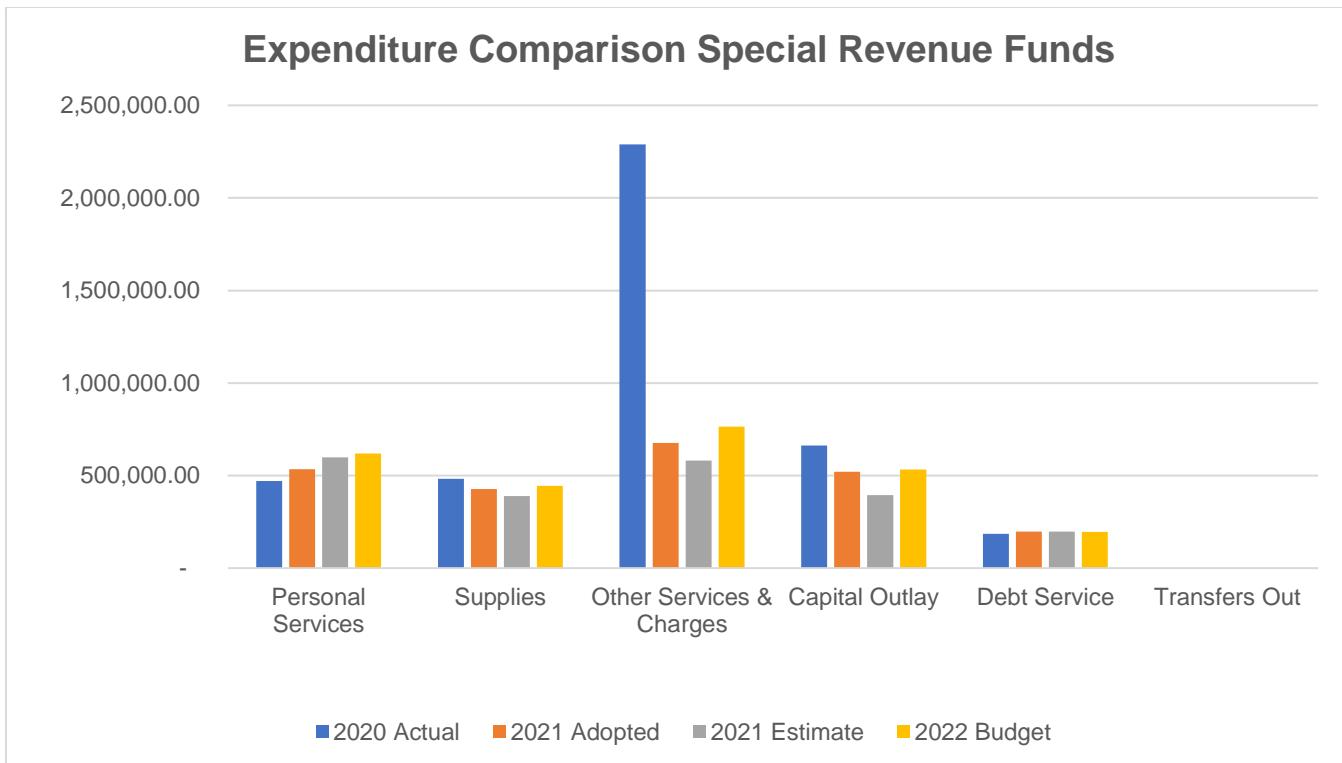
REVENUE COMPARISON – SPECIAL REVENUE FUNDS

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	80,957	84,659	90,804	89,739
Intergovernmental	411,619	522,850	589,928	419,010
Charges for Services	1,373,890	1,485,282	1,488,727	1,586,346
Other Revenue	119,323	125,400	129,560	122,400
Other Financing Sources	1,520,692	-	-	160,000
Transfers In	465,000	225,000	225,000	350,000
Total Revenues & Other Sources	\$3,971,481	\$2,443,191	\$2,524,019	\$2,727,495



EXPENDITURE COMPARISON – SPECIAL REVENUE FUNDS

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	471,472	534,864	599,284	618,867
Supplies	482,922	428,075	388,918	445,455
Other Services & Charges	2,289,924	676,861	581,882	765,261
Capital Outlay	663,272	520,178	395,123	532,150
Debt Service	185,596	197,717	197,717	196,200
Transfers Out	-	-	-	-
Total Expenditures & Other Uses	\$4,093,186	\$2,357,695	\$2,162,923	\$2,557,933

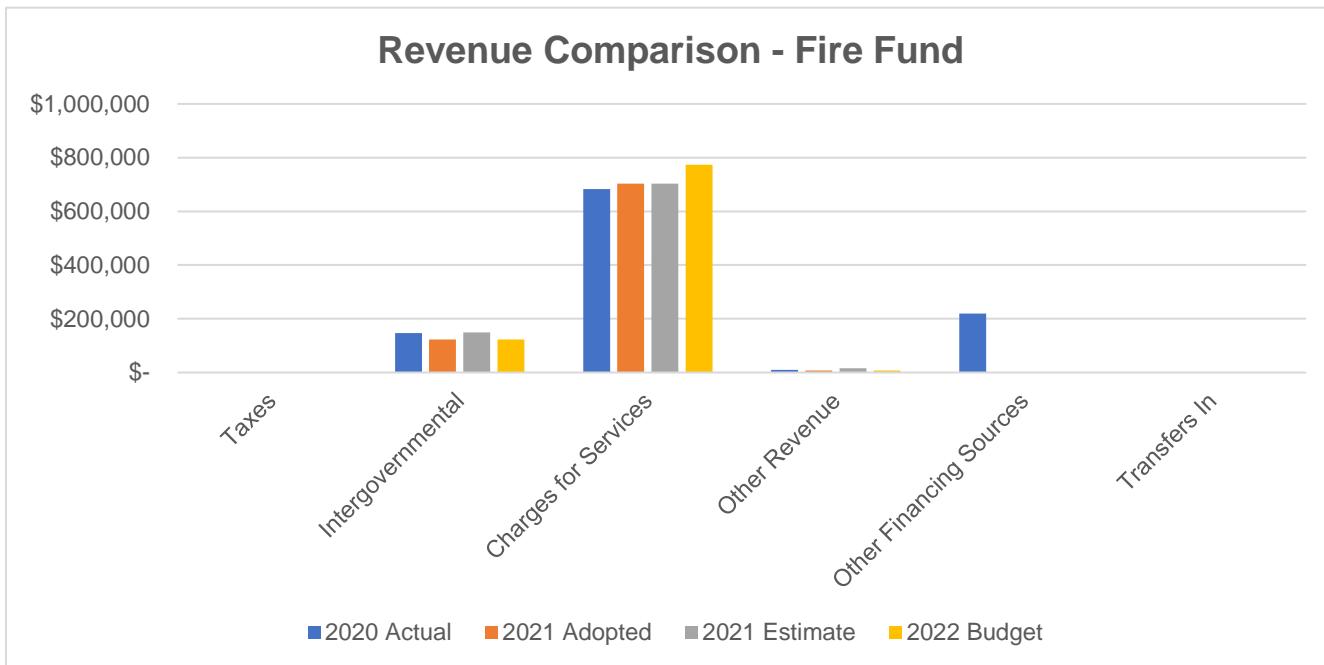


2022 BUDGET SUMMARY – FIRE FUND (210)
STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	-	-	-	-
Intergovernmental	146,311	123,500	148,826	120,000
Charges for Services	682,430	703,042	703,042	773,346
Other Revenue	9,294	8,000	15,935	8,000
Total Revenues	838,036	834,542	866,383	904,846
Other Sources				
Other Financing Sources	219,990	-	-	-
Transfers In	-	-	-	-
Total Revenue & Other Sources	\$1,058,026	\$834,542	\$867,803	\$904,846
Expenditures				
Personal Services	185,687	236,021	304,077	245,755
Supplies	99,205	110,000	103,332	126,190
Other Services & Charges	266,068	290,804	216,703	363,554
Capital Outlay	274,485	50,000	25,000	75,000
Debt Service	176,400	197,717	197,717	196,200
Total Expenditures	\$1,001,845	\$884,542	\$846,829	\$1,006,699
Other Uses				
Transfers Out	-	-	-	-
Pandemic Response				
Other Services & Charges	5,426	-	-	-
Total Expenditure & Other Uses	\$1,007,271	\$884,542	\$846,829	\$1,006,699
Change in Fund Balance	\$50,755	(\$50,000)	\$117,795	(\$97,096)
Fund Balance, January 1	\$459,449	\$490,384	\$510,203	\$627,998
Fund Balance, December 31	\$510,203	\$440,384	\$627,998	\$530,902

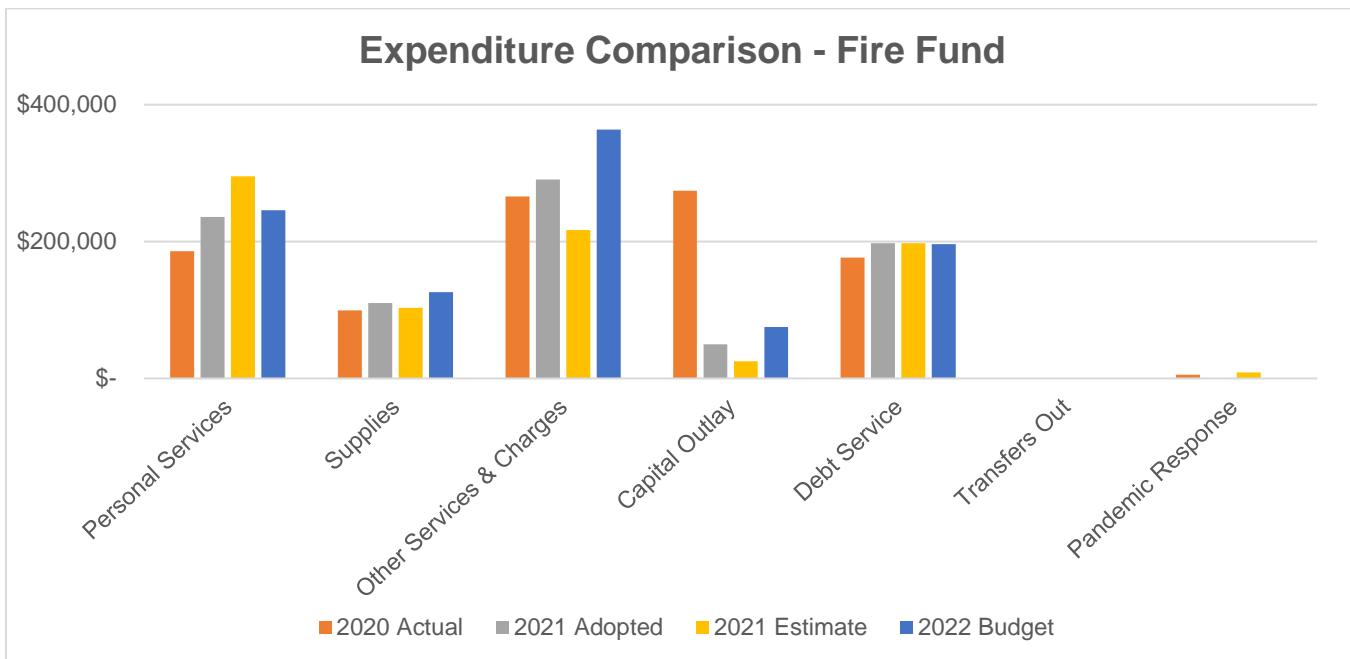
REVENUE COMPARISON – FIRE FUND (210)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	-	-	-	-
Intergovernmental	146,311	123,500	148,826	123,500
Charges for Services	682,430	703,042	703,042	773,346
Other Revenue	9,294	8,000	15,935	8,000
Other Financing Sources	219,990	-	-	-
Transfers In	-	-	-	-
Total Revenues & Other Sources	\$1,058,026	\$834,542	\$867,803	\$904,846



EXPENDITURE COMPARISON – FIRE FUND (210)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	185,687	236,021	307,044	245,755
Supplies	99,205	110,000	103,332	126,190
Other Services & Charges	266,068	290,804	216,703	363,554
Capital Outlay	274,485	50,000	25,000	75,000
Debt Service	176,400	197,717	197,717	196,200
Transfers Out	-	-	-	-
Pandemic Response	5,426	-	-	-
Total Expenditures & Other Uses	\$1,007,271	\$884,542	\$846,829	\$1,006,699



Fund: Special Revenue - 210**Function: Public Safety****Department: Buffalo Volunteer Fire Department****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:

Revenues	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	% Change
Intergovernmental	146,311	123,500	148,826	123,500	0%
Charges for Services	682,430	703,042	703,042	773,346	10.0%
Other Revenue	9,294	8,000	15,935	8,000	0%
Other Financing Sources	219,990	-	-	-	0%
Total	\$1,058,025	\$834,542	\$867,803	\$904,846	8.4%

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	% Change
Personal Services	185,687	236,021	295,207	245,755	4.1%
Supplies	99,205	110,000	103,332	126,190	14.7%
Other Service & Charges	266,068	290,804	216,703	363,554	25.0%
Capital Outlay	274,485	50,000	25,000	75,000	50%
Debt Service	176,400	197,717	197,717	196,200	.8%
Pandemic Response	5,426	-	8,870	-	-
Transfers Out	-	-	-	-	-
Total	\$1,007,271	\$884,542	\$846,829	\$1,006,699	13.8%

Budget Detail:

		History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
REVENUE & OTHER FINANCING SOURCES					
33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-
33200-0000	FEDERAL AID (DISASTER)	-	-	-	-
33400-0000	STATE GRANTS & AIDS	135,071	120,000	140,676	120,000
33440-0000	STATE AID (TRAINING)	8,240	3,500	8,150	3,500
33640-0000	OTHER GRANTS & AIDS	3,000	-	-	-
TOTAL INTERGOVERNMENTAL		146,311	123,500	148,826	123,500
34202-0000	FIRE CHARGES	682,430	703,042	703,042	773,346
TOTAL CHARGES FOR SERVICES		682,430	703,042	703,042	773,346
36210-0000	INTEREST EARNED	794	1,000	238	1,000
36220-0000	RENT/LEASE OF PROPERTY	7,000	7,000	5,444	7,000
36222-0000	REFUNDS & REIMBURSEMENTS	-	-	5,376	-
36230-0000	CONTRIBUTIONS/DONATIONS	-	-	4,877	-
36240-0000	OTHER REVENUE	1,500	-	-	-
TOTAL OTHER REVENUE		9,294	8,000	15,935	8,000
TOTAL REVENUE		838,036	834,542	867,803	904,846
39101-0000	SALE OF EQUIPMENT	4,556	-	-	-
39102-0000	INSURANCE RECOVERIES	-	-	-	-
39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-
39330-0000	LEASE PURCHASE PROCEEDS	215,434	-	-	-
TOTAL OTHER FINANCING SOURCES		219,990	-	-	-
TOTAL REVENUE & OTHER FINANCING SOURCES		1,058,026	834,542	867,803	904,846
EXPENDITURES					
ADMINISTRATION & GENERAL 42210					
42210-1010	WAGES (FIREFIGHTER)	159,568	203,155	203,155	211,304
42210-1120	OTHER PAY	4,338	6,000	5,800	6,000
42210-1210	PERA CONTRIBUTIONS ~ 7.5%	3	-	111	-
42210-1220	FICA CONTRIBUTIONS ~ 6.2%	5,318	6,547	5,296	6,547
42210-1230	PERA - POLICE & FIRE	14,133	17,365	16,857	18,710
42210-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	2,314	2,954	2,230	3,151
42210-1310	HEALTH INSURANCE	13	-	40	43
42210-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
TOTAL PERSONAL SERVICES		185,687	236,021	295,207	245,755
42210-2010	OFFICE SUPPLIES	1,276	500	500	500
42210-2070	TRAINING	13,339	15,000	15,000	16,190
42210-2120	MOTOR FUEL/VEHICLE EXPENSE	2,231	10,000	5,344	10,000
42210-2150	MATERIALS/SUPPLIES	285	4,000	2,320	4,000
42210-2180	CLOTHING ALLOWANCE	4,283	3,000	3,000	3,000
42210-2210	EQUIPMENT MAINTENANCE	21,093	30,000	23,320	30,000
42210-2211	GENERATOR MAINTENANCE / REPAIRS	1,005	2,500	880	2,500
42210-2280	BUILDING MAINTENANCE & REPAIRS	20,228	15,000	21,968	25,000
42210-2400	SMALL TOOLS & MINOR EQUIPMENT	35,465	30,000	31,000	35,000
TOTAL SUPPLIES		99,205	110,000	103,332	126,190

		History		Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
42210-3010	AUDITING / ACCOUNTING	8,045	8,500	10,300	8,500	
42210-3020	PROFESSIONAL SERVICES	4,450	500	3,397	500	
42210-3040	LEGAL/ATTORNEY FEES	342	500	500	500	
42210-3065	FIREMAN'S RELIEF (STATE AID)	134,061	120,000	2,667	120,000	
42210-3066	FIREMAN'S RELIEF (MUNICIPAL CONTRIBUTION)	-	-	-	-	
42210-3210	TELEPHONE / PAGERS	5,040	6,000	6,468	6,000	
42210-3230	RADIO UNITS	6,650	22,500	22,500	22,500	
42210-3610	LIABILITY - PROPERTY - WC INSURANCE	60,391	70,000	120,208	90,000	
42210-3615	CASUALTY LOSS/DEDUCTIBLE	4,167	5,000	5,000	5,000	
42210-3820	UTILITIES	17,503	25,000	15,580	75,000	
42210-4050	CONTRACTED CLEANING SERVICE	1,880	2,500	1,643	4,500	
42210-4330	DUES & SUBSCRIPTIONS	904	750	1,422	1,500	
42210-4370	SAFETY EXPENSE	6,943	3,000	770	3,000	
42210-4373	MEDICAL EXAMINATIONS	2,055	3,500	3,500	3,500	
42210-4380	TECHNOLOGY EXPENSE - DIRECT	-	500	21	500	
42210-4395	MISCELLANEOUS	376	3,000	1,002	3,000	
42210-4500	ALLOCATION - IT USER CHARGES	13,262	19,554	21,727	19,554	
TOTAL OTHER SERVICES & CHARGES		266,068	290,804	216,703	363,554	
42210-5550	CAPITAL OUTLAY	274,485	50,000	25,000	75,000	
TOTAL CAPITAL OUTLAY		274,485	50,000	25,000	75,000	
42210-6033	L.P. PRINCIPAL - 2016	24,735	-	-	-	
42210-6037	L.P. PRINCIPAL - 2019	131,267	136,390	136,390	141,650	
42210-6040	L.P. PRINCIPAL - 2020 (2ND)	-	42,500	42,500	41,970	
42210-6133	L.P. INTEREST - 2016	98	-	-	-	
42210-6137	L.P. INTEREST - 2019	20,300	15,177	15,177	9,916	
42210-6140	L.P. INTEREST - 2020 (2ND)	-	3,650	3,650	2,664	
TOTAL DEBT SERVICE		176,400	197,717	197,717	196,200	
42210-7259	TRANSFER OUT ~ TO DEBT SERVICE	-	-	-	-	
42210-7260	TRANSFER OUT ~ TO IMPROVEMENT	-	-	-	-	
TOTAL TRANSFERS		-	-	-	-	
TOTAL ADMINISTRATION & GENERAL		1,001,845	884,542	837,959	1,006,700	

Budget Commentary:

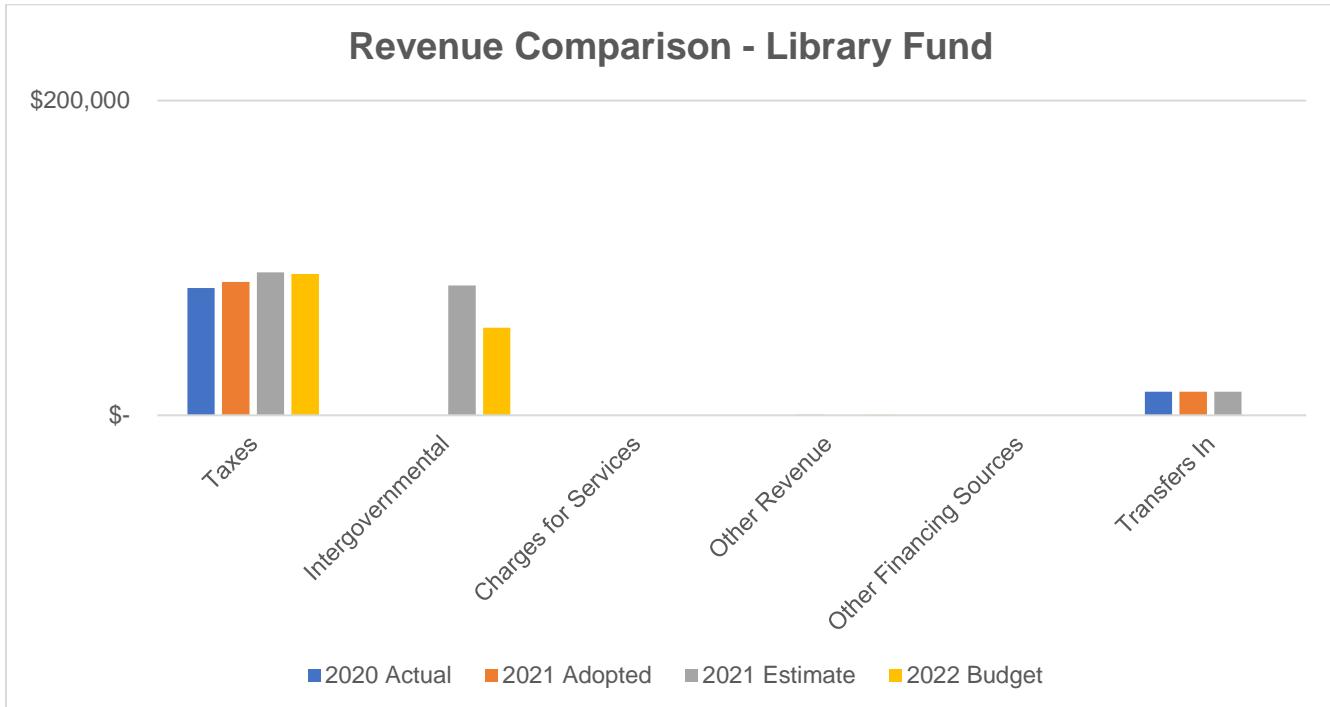
- ❖ Other Revenue includes a parking lot lease to the post office located in downtown Buffalo.
- ❖ A full-time Fire Chief position was created spring of 2020. The 2021 budget includes a full year of salary & benefits for this position.
- ❖ Capital Outlay includes \$50,000 for updates to Engine 22

2022 BUDGET SUMMARY – LIBRARY FUND (220)
STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	80,957	84,659	90,804	89,739
Intergovernmental	-	-	82,591	55,628
Charges for Services	-	-	-	-
Other Revenue	244	300	39	300
Total Revenues	81,202	84,959	173,573	145,667
Other Sources				
Other Financing Sources	-	-	-	-
Transfers In	15,000	-	-	-
Total Revenue & Other Sources	\$96,202	\$84,959	\$173,362	\$145,667
Expenditures				
Personal Services	556	3,021	1,727	3,240
Supplies	27,925	25,800	15,800	25,800
Other Services & Charges	48,190	58,954	52,888	59,354
Capital Outlay	67,100	-	-	-
Debt Service	-	-	-	-
Total Expenditures	143,772	87,775	70,416	88,394
Other Uses				
Transfers Out	-	-	-	-
Total Expenditure & Other Uses	\$143,772	\$87,775	\$70,416	\$88,394
Change in Fund Balance	(\$47,570)	(\$2,816)	\$102,946	\$57,273
Fund Balance, January 1	\$123,080	\$80,418	\$75,511	\$173,362
Fund Balance, December 31	\$75,511	\$77,602	\$173,362	\$230,635

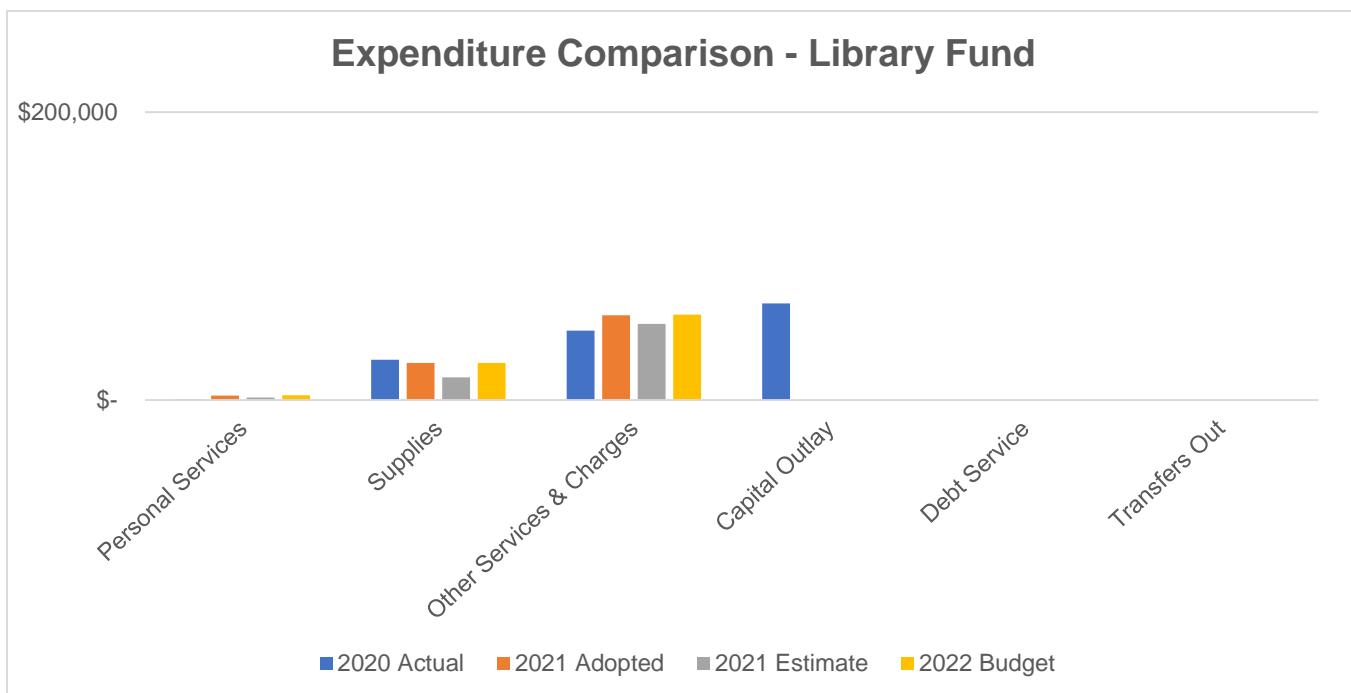
REVENUE COMPARISON – LIBRARY FUND (220)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	80,957	84,659	90,804	89,739
Intergovernmental	-	-	82,519	55,628
Charges for Services	-	-	-	-
Other Revenue	244	300	39	300
Other Financing Sources	-	-	-	-
Transfers In	15,000	-	-	-
Total Revenues & Other Sources	\$96,202	\$84,959	\$173,362	\$145,667



EXPENDITURE COMPARISON – LIBRARY FUND (220)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	556	3,021	1,727	3,240
Supplies	27,925	25,800	15,800	25,800
Other Services & Charges	48,190	58,954	52,888	59,354
Capital Outlay	67,100	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Other Uses	\$143,772	\$87,775	\$70,416	\$88,394



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

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	80,957	84,659	90,804	89,739	6.0%
Intergovernmental	-	-	82,519	55,628	-
Other Revenue	244	300	39	300	0%
Other Financing Sources	-	-	-	-	0%
Transfers In	15,000	-	-	-	0%
Total	\$96,202	\$84,959	\$173,362	\$145,667	71.5%

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Proposed	% Change
Personal Services	556	3,021	1,727	3,240	7.2%
Supplies	27,925	25,800	15,800	25,800	0.0%
Other Service & Charges	48,190	58,954	52,888	59,354	.7%
Capital Outlay	67,100	-	-	-	-100.0%
Total	\$143,772	\$87,775	\$70,416	\$88,394	.71%

Budget Detail:

		History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
REVENUE & OTHER FINANCING SOURCES					
31010-0000	PROPERTY TX CURRENT	80,957	84,659	90,804	89,739
TOTAL TAXES		80,957	84,659	90,804	89,739
33401-0000	LOCAL GOVERNMENT AID		-	82,519	55,628
TOTAL INTERGOVERNMENTAL		-	-	82,519	55,628
36210-0000	INTEREST EARNED	244	300	39	300
36222-0000	REFUNDS & REIMBURSEMENTS	-	-	-	-
36230-0000	PRIVATE CONTRIBUTIONS/DONATIONS	-	-	-	-
36240-0000	OTHER REVENUE	-	-	-	-
TOTAL OTHER REVENUE		244	300	39	300
TOTAL REVENUE		81,202	84,959	173,362	145,667

		History	Current		Proposed
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
39203-0000	TRANSFERS IN - GENERAL	15,000	-	-	-
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES		15,000			
TOTAL REVENUE & OTHER FINANCING SOURCES		96,202	84,959	173,362	145,667
EXPENDITURES					
45500-1010	WAGES (CUSTODIAN & MAINTENANCE)	484	2,623	1,500	2,814
45500-1210	PERA CONTRIBUTION ~ 7.5%	35	197	113	211
45500-1220	FICA CONTRIBUTION ~ 6.2%	30	163	93	174
45500-1240	MEDICARE CONTRIBUTION ~ 1.45 %	7	38	22	41
TOTAL PERSONAL SERVICES		556	3,021	1,727	3,240
45500-2170	SUPPLIES	226	800	800	800
45500-2280	MAINTENANCE & REPAIRS	27,700	25,000	15,000	25,000
TOTAL SUPPLIES		27,925	25,800	15,800	25,800
45500-3020	PROFESSIONAL FEES	4,450	500	543	500
45500-3210	TELEPHONE	638	750	764	750
45500-3610	LIABILITY - PROPERTY - WC INSURANCE	1,282	1,350	1,650	1,750
45500-3820	UTILITIES	22,399	29,000	25,465	29,000
45500-3821	SECURITY	1,744	1,400	1,400	1,400
45500-4050	CONTRACTED CLEANING SERVICE	14,230	16,000	14,340	16,000
45500-4370	SAFETY EXPENSE	138	-	-	-
45500-4395	MISCELLANEOUS	222	3,000	1,000	3,000
45500-4500	ALLOCATION - IT USER CHARGES	3,087	6,954	7,727	6,954
TOTAL OTHER SERVICES & CHARGES		48,190	58,954	52,888	59,354
45500-5550	CAPITAL OUTLAY	67,100	-	-	-
TOTAL CAPITAL OUTLAY		67,100			
TOTAL EXPENDITURES & OTHER FINANCING USES		143,772	87,775	70,416	88,394

Budget Commentary:

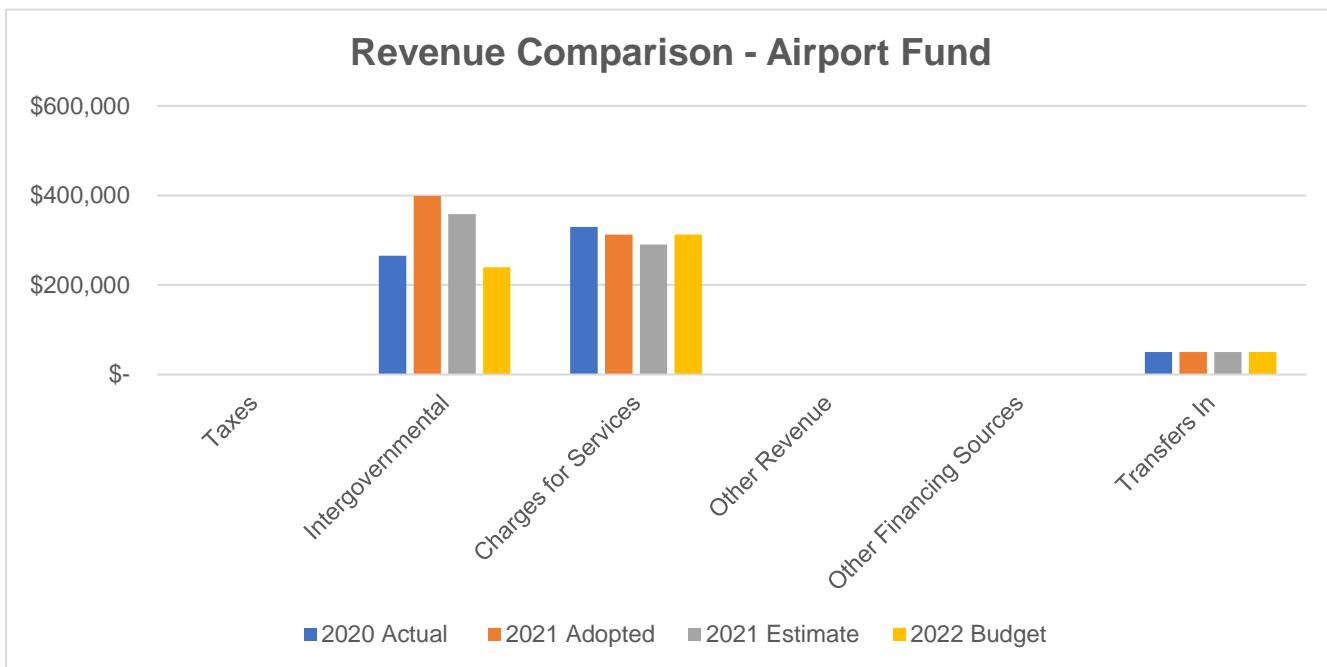
- ❖ Minnesota State Statutes, Chapter 134.34 requires a minimum level of financial support be provided for operating expenses for public library services. This amount is determined each year by the Minnesota Department of Education. The state-certified level of library support for 2022 is: \$71,302.
- ❖ To ensure enough financial support and reserves for future improvements, the City has a special levy for the library. Beginning in 2021, the general fund transfer to the library is being eliminated and the special levy will be adjusted going forward to ensure appropriate funding.

2022 BUDGET SUMMARY – AIRPORT FUND (230)
STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	-	-	-	-
Intergovernmental	265,308	399,350	358,583	239,882
Charges for Services	329,529	312,740	290,391	312,500
Other Revenue	886	900	725	900
Total Revenues	\$595,723	\$712,990	\$649,699	\$553,282
Other Sources				
Other Financing Sources	-	-	-	-
Transfers In	50,000	50,000	50,000	50,000
Total Revenue & Other Sources	\$645,723	\$762,990	\$699,699	\$603,282
Expenditures				
Personal Services	41,676	37,108	36,820	38,671
Supplies	227,108	210,500	189,418	210,500
Other Services & Charges	57,480	69,333	70,813	76,083
Capital Outlay	321,687	409,178	309,123	255,000
Debt Service	-	-	-	-
Total Expenditures	647,952	726,119	606,081	580,254
Other Uses				
Transfers Out	-	-	-	-
Total Expenditure & Other Uses	\$647,952	\$726,119	\$606,081	\$580,254
Change in Fund Balance	(\$2,229)	\$36,871	\$93,618	\$23,028
Fund Balance, January 1	\$207,974	\$230,789	\$205,744	\$299,362
Fund Balance, December 31	\$205,744	\$267,660	\$299,362	\$322,390

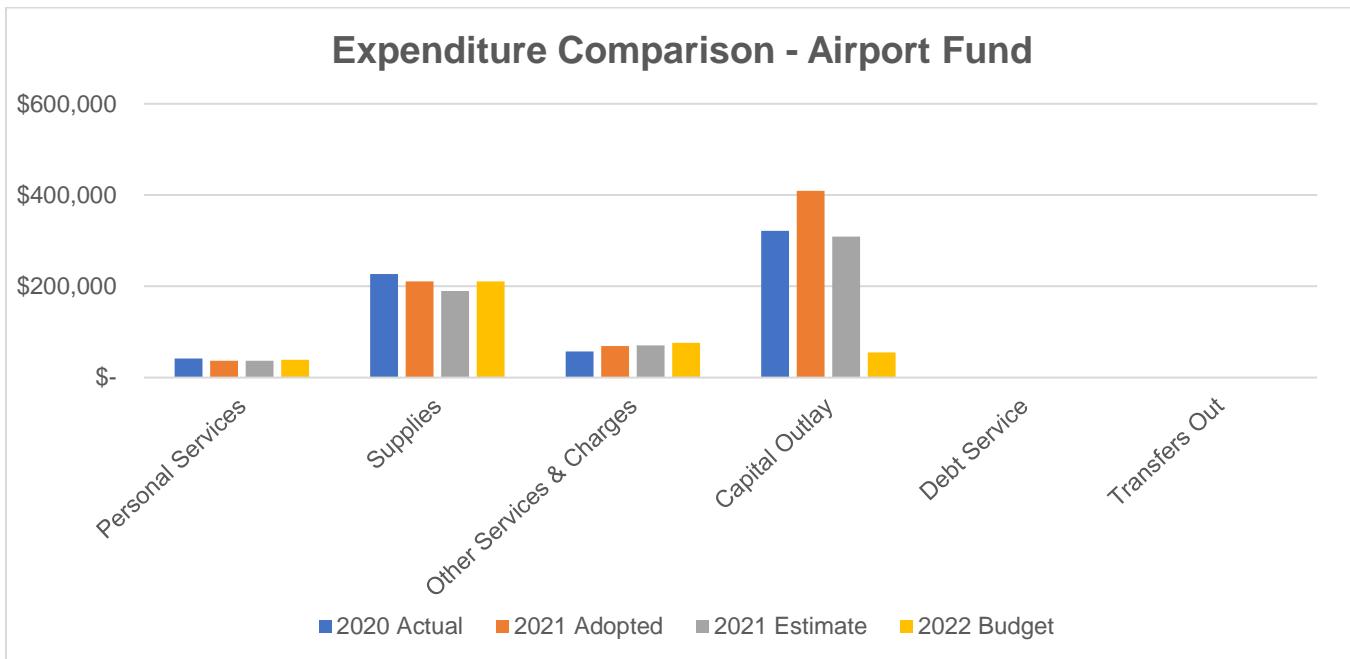
REVENUE COMPARISON – AIRPORT FUND (230)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	-	-	-	-
Intergovernmental	265,308	399,350	358,583	239,882
Charges for Services	329,529	312,740	290,391	312,500
Other Revenue	886	900	725	900
Other Financing Sources	-	-	-	-
Transfers In	50,000	50,000	50,000	50,000
Total Revenues & Other Sources	\$645,723	\$762,990	\$699,699	\$603,282



EXPENDITURE COMPARISON – AIRPORT FUND (230)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	41,676	37,108	36,820	38,671
Supplies	227,108	210,500	189,418	210,500
Other Services & Charges	57,480	69,333	70,813	76,083
Capital Outlay	321,687	409,178	309,123	255,000
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Other Uses	\$647,952	\$726,119	\$606,081	\$580,254



Fund: Special Revenue - 230

Function: Culture and Recreation

Department: Buffalo Municipal Airport

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Intergovernmental	265,308	399,350	358,583	239,882	-39.9%
Charges for Services	329,529	312,740	290,391	312,500	-.24%
Other Revenue	886	900	725	900	0%
Transfers In	50,000	50,000	50,000	50,000	0%
Total	\$645,723	\$762,990	\$699,699	\$603,282	-20.93%

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	41,676	37,108	36,820	38,671	4.2%
Supplies	227,108	210,500	189,418	210,500	0.0%
Other Service & Charges	57,480	69,333	70,720	76,083	9.7%
Capital Outlay	321,687	409,178	309,123	255,000	-37.7%
Transfers Out	-	-	-	-	-
Total	\$647,952	\$726,119	\$606,081	\$580,254	-20.1%

Budget Detail:

		History	Current		Adopted
		2020 ACTUAL	2021 Adopted	2021 Estimate	2022 Budget
REVENUE & OTHER FINANCING SOURCES					
33100-0000	FEDERAL GRANTS & AIDS	241,445	319,882	270,360	180,000
33400-0000	STATE GRANTS & AIDS	-	58,086	66,841	38,500
33402-0000	MV TAX CREDIT	-	-	-	-
33441-0000	STATE AID - MAINTENANCE	23,863	21,382	21,382	21,382
33640-0000	OTHER GRANTS & AIDS	-	-	-	-
TOTAL INTERGOVERNMENTAL		265,308	399,350	358,583	239,882

		History		Current		Adopted
		2020 ACTUAL	2021 Adopted	2021 Estimate	2022 Budget	
34920-0000	AIRPORT HANGAR RENT	54,060	52,500	52,500	52,500	
34923-0000	LOT LEASE	21,689	20,000	20,000	20,000	
34924-0000	FUEL SALES	253,640	240,000	217,891	240,000	
34925-0000	AIRPORT TIEDOWN FEES	140	240	-	-	
TOTAL CHARGES FOR SERVICES		329,529	312,740	290,391	312,500	
36210-0000	INTEREST EARNED	233	250	75	250	
36220-0000	RENTS & ROYALITES	653	650	650	650	
36222-0000	REFUNDS & REIMBURSEMENTS	-	-	-	-	
36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	
36240-0000	AIRPORT-OTHER REVENUES	-	-	-	-	
TOTAL OTHER REVENUE		886	900	725	900	
TOTAL REVENUE		595,723	712,990	649,699	553,282	
39203-0000	TRANSFERS IN - GENERAL	50,000	50,000	50,000	50,000	
39310-0000	BOND PROCEEDS	-	-	-	-	
TOTAL OTHER FINANCING SOURCES		50,000	50,000	50,000	50,000	
TOTAL REVENUE & OTHER FINANCING SOURCES		645,723	762,990	699,699	603,282	
EXPENDITURES & OTHER FINANCING USES						
49810-1010	WAGES	36,420	32,226	31,976	33,583	
49810-1210	PERA CONTRIBUTION ~ 7.5%	2,702	2,417	2,398	2,519	
49810-1220	FICA CONTRIBUTION ~ 6.2%	2,070	1,998	1,982	2,082	
49810-1240	MEDICARE CONTRIBUTION ~ 1.45%	484	467	464	487	
TOTAL PERSONAL SERVICES		41,676	37,108	36,820	38,671	
49810-2170	SUPPLIES	377	500	500	500	
49810-2280	MAINTENANCE & REPAIRS	32,052	20,000	20,000	20,000	
49810-2590	PURCHASES - FUEL	194,679	190,000	168,918	190,000	
TOTAL SUPPLIES		227,108	210,500	189,418	210,500	
49810-3020	PROFESSIONAL SERVICES	4,526	3,000	3,000	3,000	
49810-3030	ENGINEERING FEES	4,528	10,000	10,000	10,000	
49810-3210	TELEPHONE	2,109	2,000	2,202	2,250	
49810-3610	LIABILITY - PROPERTY - WC INSURANCE	7,970	8,500	10,816	15,000	
49810-3615	CASUALTY LOSS DEDUCTIBLE	-	-	-	-	
49810-3820	UTILITIES	13,543	15,000	14,346	15,000	
49810-3821	SECURITY	-	500	500	500	
49810-4050	CONTRACTED CLEANING SERVICE	2,501	2,600	2,220	2,600	
49810-4331	PERMIT FEES	400	500	400	500	
49810-4380	TECHNOLOGY EXPENSE - DIRECT	945	950	866	950	
49810-4395	MISCELLANEOUS	672	1,500	2,000	1,500	
49810-4396	CREDIT CARD FEES	7,884	7,000	6,537	7,000	
49810-4397	BOND ISSUANCE / ADMIN FEES	-	-	-	-	
49810-4398	BAD DEBT EXPENSE	-	-	-	-	
49810-4500	ALLOCATION - IT USER CHARGES	12,384	17,783	17,783	17,783	
49810-6125	INTEREST EXPENSE	20	-	50	-	
TOTAL OTHER SERVICES & CHARGES		57,480	69,333	70,720	76,083	

		History	Current		Adopted
		2020 ACTUAL	2021 Adopted	2021 Estimate	2022 Budget
49810-5511	(2021-5) AIRFIELD PAVEMENT	7,206	-	291,464	-
49810-5515	(2019-2) PAVEMENT IMPROVEMENTS	244,770	-	1,736	-
49810-5525	(2019-16) AWOS REPLACEMENT	61,197	-	-	-
49810-5550	CAPITAL OUTLAY	8,514	409,178	15,923	255,000
TOTAL CAPITAL OUTLAY		321,687	409,178	309,123	255,000
49810-7259	TRANSFER OUT - BOND	-	-	-	-
TOTAL TRANSFERS		-	-	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES		647,952	726,119	606,081	580,254

Budget Commentary:

- ❖ The Airport Capital Improvement Plan has several projects included for 2022. Included are the Master Plan & Airport Layout Plan update, removal of the old AWOS Tower, Perimeter Gates & Fence, and Runway 18 Obstruction Removal (Trees). The projects will be paid with a combination of State funds equal to 2/3 or \$38,500 and City funds equal to 1/3 or \$16,500.

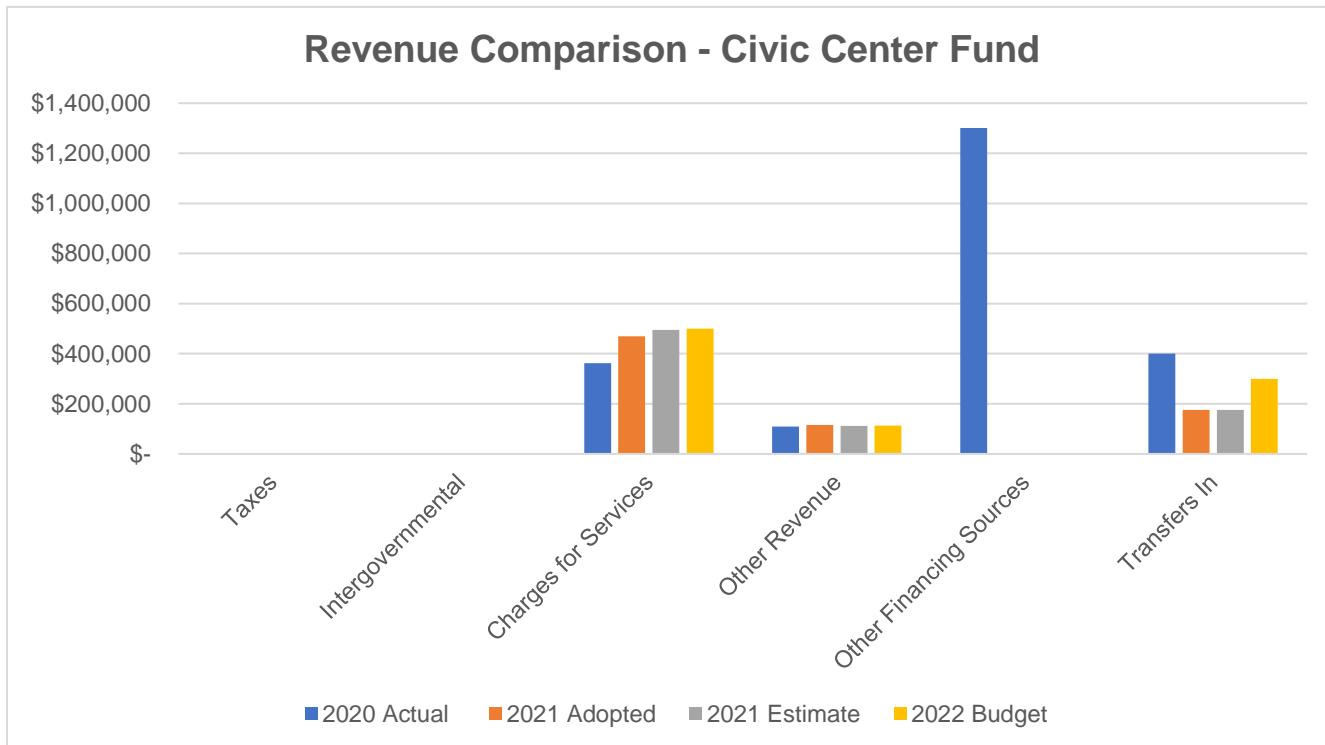
Federal and State Grants (2022)					
Description	Federal	State	Local	Total	
Master Plan Update & ALP Update	180,000	-	20,000	200,000	
Remove Old AWOS Tower	-	10,500	4,500	15,000	
Perimeter Gates & Fence	-	14,000	6,000	20,000	
Runway Obstruction & Tree Removal	-	14,000	6,000	20,000	
	180,000	38,500	36,500	255,000	

2022 BUDGET SUMMARY – CIVIC CENTER FUND (630)
STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	361,931	469,500	495,294	500,500
Other Revenue	108,898	116,200	112,861	113,200
Total Revenues	470,829	585,700	608,155	613,700
Other Sources				
Other Financing Sources	95,701	-	-	-
Transfers In	1,605,000	175,000	175,000	460,000
Total Revenue & Other Sources	\$2,171,530	\$760,700	\$735,798	\$1,073,700
Expenditures				
Personal Services	238,128	258,714	256,660	331,201
Supplies	128,684	81,775	80,600	82,965
Other Services & Charges	1,918,107	257,770	241,278	266,270
Capital Outlay	-	61,000	61,000	202,150
Debt Service	9,196	-	-	-
Total Expenditures	2,294,115	659,259	639,598	882,586
Other Uses				
Transfers Out	9,196	-	-	-
Total Expenditure & Other Uses	\$2,294,194	\$659,259	\$639,598	\$882,586
Change in Fund Balance	(\$122,664)	\$101,441	\$96,200	\$191,114
Fund Balance, January 1	(\$2,316,513)	(\$2,117,081)	(\$2,439,177)	(\$2,342,977)
Fund Balance, December 31	(\$2,439,177)	(\$2,015,640)	(\$2,342,977)	(\$2,151,863)

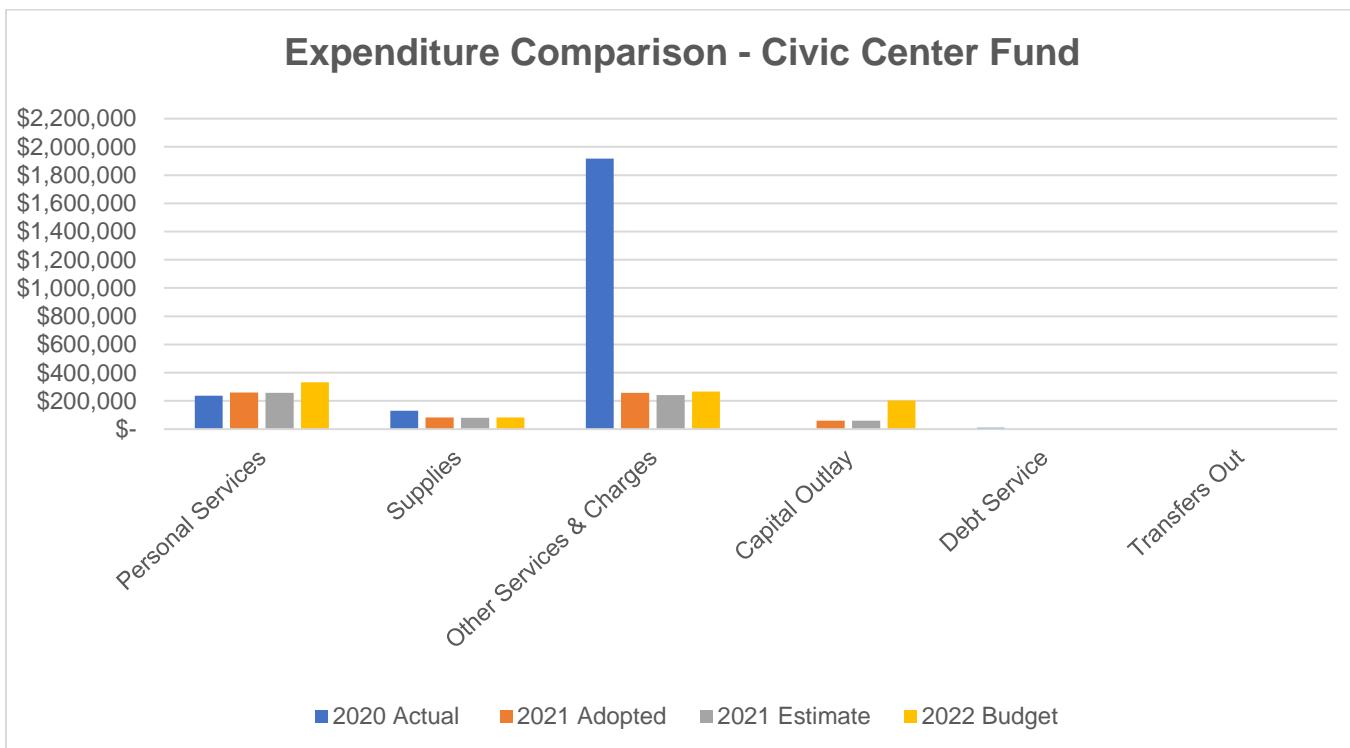
REVENUE COMPARISON – CIVIC CENTER FUND (630)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	361,931	469,500	495,294	500,500
Other Revenue	108,898	116,200	112,225	113,200
Other Financing Sources	1,300,701	-	-	-
Transfers In	400,000	175,000	175,000	460,000
Total Revenues & Other Sources	\$2,171,530	\$760,700	\$783,155	\$1,073,700



EXPENDITURE COMPARISON – CIVIC CENTER FUND (630)

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	237,476	258,714	256,660	331,201
Supplies	129,415	81,775	80,660	82,965
Other Services & Charges	1,918,107	257,770	241,278	266,270
Capital Outlay	-	61,000	61,000	202,150
Debt Service	9,196	-	-	-
Transfers Out	-	-	-	-
Total Expenditures & Other Uses	\$2,294,194	\$659,259	\$639,598	\$882,586



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

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:

Revenues	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Charges for Services	361,931	469,500	495,294	500,500	7.0%
Other Revenue	108,898	116,200	112,861	113,200	0.3%
Other Financing Sources	1,300,701	-	-	160,000	100%
Transfers In	400,000	175,000	175,000	300,000	71.4%
Total	\$2,171,530	\$760,700	\$783,155	\$1,073,700	124.5%

Expenditures	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	237,476	258,714	256,660	331,201	28.0%
Supplies	129,415	81,775	80,660	82,965	1.5%
Other Service & Charges	1,918,107	257,770	241,278	266,270	3.3%
Capital Outlay	-	61,000	61,000	202,150	231.9%
Debt Service	9,196	-	-	-	0%
Total	\$2,294,194	\$659,259	\$639,598	\$882,586	33.8%

Budget Detail:

	History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate
REVENUE				
33400-0000 STATE GRANTS & AIDS	-	-	-	-
TOTAL INTERGOVERNMENTAL	-	-	-	-

		History	Current		Adopted
		2020	2021	2021	2022
		Actual	Adopted	Estimate	Budget
37821-0000	VENDING MACHINE COMMISSION	654	2,000	591	2,000
38060-0000	ICE TIME	358,380	460,000	486,696	495,000
38065-0000	GATE RECEIPTS	2,145	4,000	4,000	
38068-0000	OPEN SKATING	729	3,500	4,007	3,500
38069-0000	CONCESSIONS	-	-	-	
38070-0000	SPORT SHOP	22	-	-	
38076-0000	SKATE SHARPENING (SPORT SHOP)	-	-	-	
TOTAL CHARGES FOR SERVICES		361,931	469,500	495,294	500,500
36210-0000	INTEREST EARNED	-	-	-	
36220-0000	RENTS & ROYALTIES	9,905	15,000	12,341	12,000
36222-0000	REFUNDS & REIMBURSEMENTS	1,531	-	-	
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	6,683	10,000	10,000	10,000
36240-0000	OTHER REVENUE	780	1,200	520	1,200
TOTAL OTHER REVENUE		108,898	116,200	112,861	113,200
TOTAL REVENUE		470,829	585,700	608,155	613,700
39102-0000	INSURANCE RECOVERIES	29,614	-	-	
39203-0000	TRANSFERS IN - FROM GENERAL	300,000	75,000	75,000	200,000
39210-0000	TRANSFERS IN - FROM ELECTRIC	100,000	100,000	100,000	100,000
39310-0000	BOND PROCEEDS	1,205,000	-	-	160,000
39320-0000	BOND PREMIUM	66,087	-	-	
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	
TOTAL OTHER FINANCING SOURCES		1,700,701	175,000	175,000	460,000
TOTAL REVENUE & OTHER FINANCING SOURCES		2,171,530	760,700	783,155	1,073,700
EXPENDITURES & OTHER FINANCING USES					
PANDEMIC RESPONSE 42800					
42800-1010	WAGES (PANDEMIC RESPONSE)	588	-	-	
42800-1210	PERA CONTRIBUTION ~ 7.5%	19	-	-	
42800-1220	FICA CONTRIBUTION ~ 6.2%	36	-	-	
42800-1240	MEDICARE CONTRIBUTION ~ 1.45%	9	-	-	
TOTAL PERSONAL SERVICES		652	-	-	-
42800-4370	SAFETY EXPENSE	79	-	292	-
TOTAL OTHER SERVICES & CHARGES		79	-	292	-
TOTAL PANDEMIC RESPONSE		731	-	292	-

		History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
CIVIC CENTER 45122					
45122-1010	WAGES (ADMINISTRATION)	66,304	78,479	68,886	120,558
45122-1040	WAGES (MAINTENANCE)	112,474	115,762	123,052	117,618
45122-1210	PERA CONTRIBUTION ~ 7.5%	10,240	14,568	12,746	17,863
45122-1220	FICA CONTRIBUTION ~ 6.2%	10,580	12,043	11,365	14,767
45122-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,474	2,816	2,658	3,454
45122-1310	HEALTH INSURANCE	35,058	35,046	37,953	56,941
45122-1420	UNEMPLOYMENT BENEFITS	347	-	-	-
TOTAL PERSONAL SERVICES		237,476	258,714	256,660	331,201
45122-2010	OFFICE SUPPLIES	178	250	202	250
45122-2070	TRAINING	264	200	75	1,390
45122-2120	VEHICLE EXPENSE	226	600	600	600
45122-2150	MATERIALS/SUPPLIES	13,784	15,500	9,505	15,500
45122-2180	CLOTHING ALLOWANCE	150	225	225	225
45122-2210	EQUIPMENT MAINTENANCE	35,541	40,000	46,870	40,000
45122-2280	MAINTENANCE & REPAIRS	78,540	25,000	22,794	25,000
45122-2400	SMALL TOOLS & MINOR EQUIPMENT	-	-	97	-
TOTAL SUPPLIES		128,684	81,775	80,368	82,965
45122-3010	AUDITING/ACCOUNTING	2,661	2,500	4,509	2,500
45122-3020	PROFESSIONAL SERVICES	4,716	5,000	3,503	5,000
45122-3060	PERSONNEL TESTING	-	-	40	-
45122-3210	TELEPHONE	3,205	4,000	3,372	4,000
45122-3610	LIABILITY - PROPERTY - WC INSURANCE	15,758	16,500	26,856	25,000
45122-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	5,000	5,000
45122-3820	UTILITIES	169,924	185,000	158,824	185,000
45122-3821	SECURITY	635	1,000	1,000	1,000
45122-4100	RENT EXPENSE	1,672,557	-	-	-
45122-4310	CASH OVER/SHORT	9	-	65	-
45122-4320	NSF CHECKS	253	-	-	-
45122-4330	DUES & SUBSCRIPTIONS	400	300	300	300
45122-4370	SAFETY EXPENSE	207	500	500	500
45122-4380	TECHNOLOGY EXPENSE - DIRECT	-	-	-	-
45122-4395	MISCELLANEOUS	963	4,500	1,119	4,500
45122-4397	BOND ISSUANCE	19,109	-	-	-
45122-4398	BAD DEBT EXPENSE	153	-	-	-
45122-4402	ADVERTISING	3,670	1,000	1,000	1,000
45122-4500	ALLOCATION - IT USER CHARGES	18,099	24,470	27,189	24,470
45122-6125	INTEREST EXPENSE	5,788	8,000	8,000	8,000
TOTAL OTHER SERVICES & CHARGES		1,918,107	257,770	241,278	266,270

		History	Current		Adopted
		2020	2021	2021	2022
		Actual	Adopted	Estimate	Budget
45122-5550	CAPITAL OUTLAY	-	61,000	61,000	202,150
TOTAL CAPITAL OUTLAY		-	61,000	61,000	202,150
45122-6032	LP PRINCIPAL - 2015	2,211	-	-	-
45122-6110	BOND INTEREST	6,978	-	-	-
45122-6132	LP INTEREST - 2015	7	-	-	-
TOTAL DEBT SERVICE		9,196	-	-	-
TOTAL CIVIC CENTER		2,293,463	659,259	639,306	882,586
TOTAL EXPENDITURES & OTHER FINANCING USES		2,294,194	659,259	639,598	882,586

Budget Commentary:

- ❖ Operating transfers to the civic center began in 2017 and are planned to continue until the interfund receivable is eliminated.
- ❖ Rent expense is eliminated beginning in 2021. Bond Series 2011A was refinanced in 2020 and moved to a debt service fund.

ANNUAL BUDGET

ENTERPRISE FUNDS

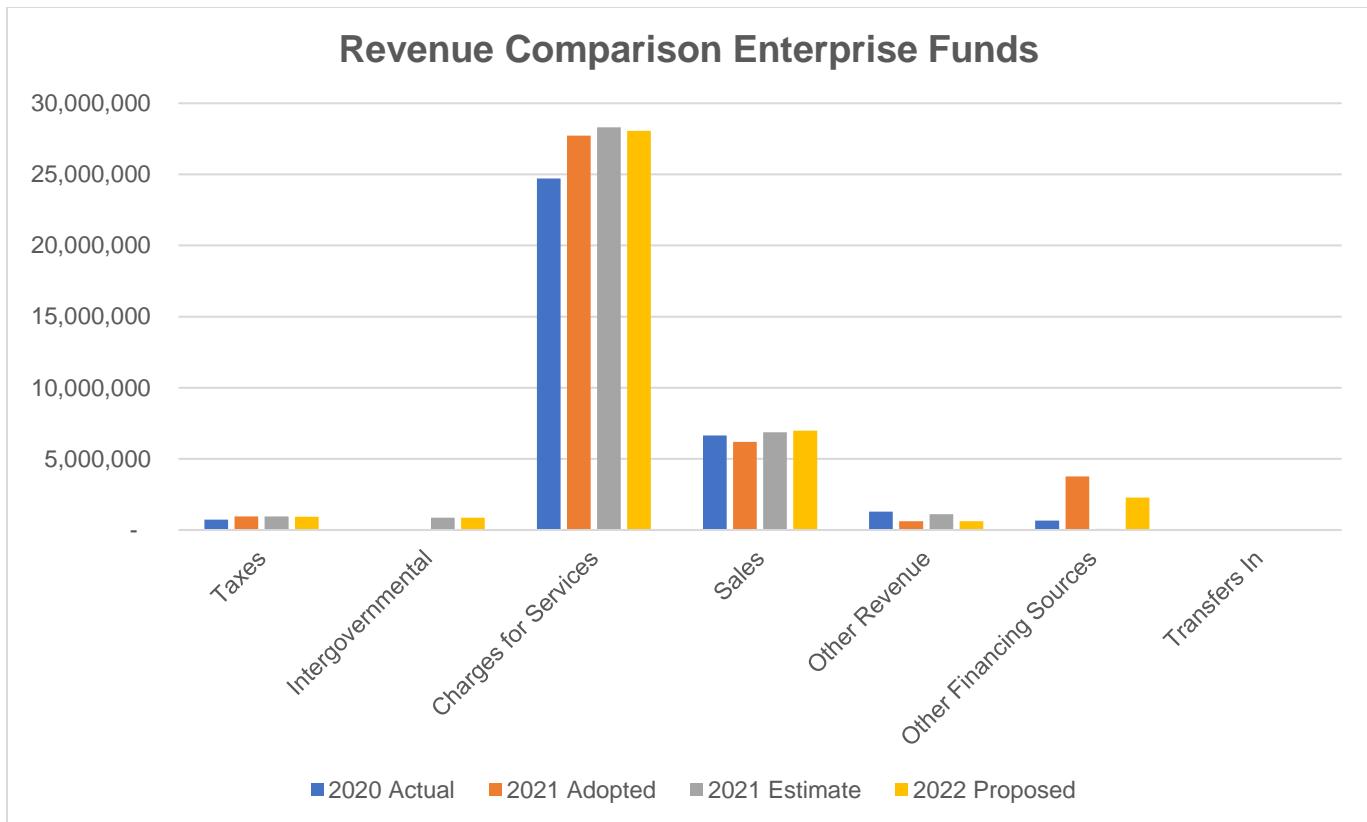
2022 BUDGET SUMMARY – ENTERPRISE FUNDS
STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	738,532	948,431	948,431	933,294
Intergovernmental	9,410	-	869,922	939,922
Charges for Services	25,490,709	27,730,554	28,527,674	27,811,807
Sales	6,649,316	6,191,650	6,858,479	6,677,000
Other Revenue	1,288,938	623,367	1,124,121	638,463
Total Revenues	32,401,265	35,494,002	38,328,627	37,000,486
Other Sources				
Other Financing Sources	671,175	4,163,933	187,629	1,690,000
Transfers In	-	-	-	-
Total Revenue & Other Sources	\$34,848,081	\$39,657,935	\$38,516,257	\$38,690,487
Expenditures				
Personal Services	4,479,841	4,609,449	4,459,524	4,951,397
Supplies	16,259,860	16,127,668	16,482,637	16,096,009
Other Services & Charges	6,791,469	7,020,906	6,963,863	6,927,920
Capital Outlay	489,390	5,302,200	992,718	3,914,000
Debt Service	2,292,091	2,157,225	2,268,926	2,056,664
Total Expenditures	30,312,651	35,217,448	31,167,668	33,945,990
Other Uses				
Transfers Out	1,683,725	1,690,277	1,747,569	1,743,716
Total Expenses & Other Uses	\$31,996,376	\$36,907,725	\$32,915,237	\$35,689,706
Change in Net Assets	\$2,851,705	\$1,408,363	\$963,988	\$3,000,781
Net Assets, January 1	\$19,943,463	\$22,634,895	\$23,385,801	\$24,349,789
Net Assets, December 31	\$23,385,801	\$24,042,958	\$24,349,789	\$27,350,570

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.

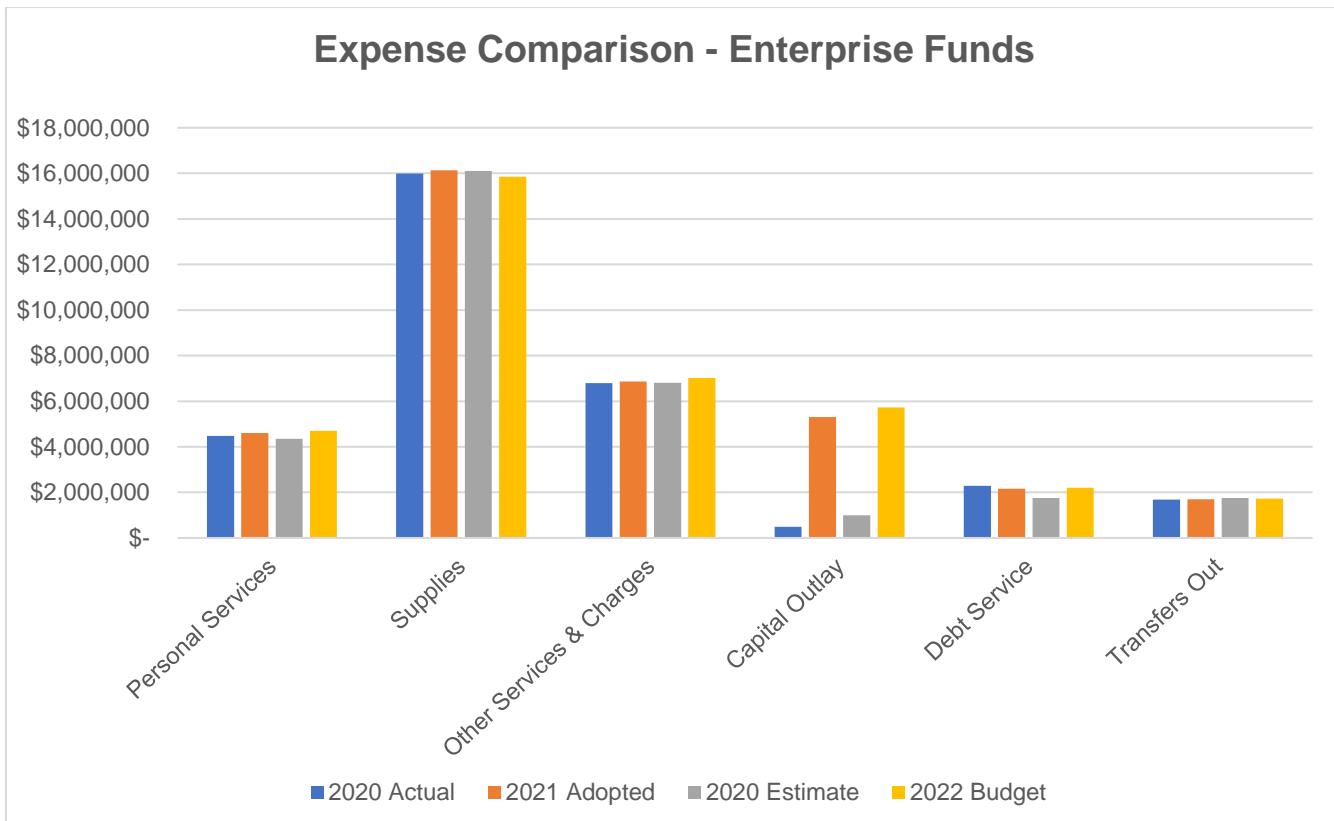
REVENUE COMPARISON – ENTERPRISE FUNDS

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	738,532	948,431	948,431	933,294
Intergovernmental	9,410	-	869,922	939,922
Charges for Services	24,490,709	27,730,554	28,527,674	27,811,807
Sales	6,649,316	6,191,650	6,858,479	6,677,000
Other Revenue	1,288,938	623,367	1,124,121	638,463
Other Financing Sources	671,175	4,163,933	187,629	1,690,000
Transfers In	-	-	-	-
Total Revenues & Other Sources	\$34,848,081	\$39,657,935	\$38,516,257	\$38,690,487



EXPENSE COMPARISON – ENTERPRISE FUNDS

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	4,479,841	4,609,449	4,459,524	4,951,397
Supplies	16,259,860	16,127,668	16,482,637	16,096,009
Other Services & Charges	6,791,469	7,020,906	6,963,863	6,927,920
Capital Outlay	489,390	5,302,200	992,718	3,914,000
Debt Service	2,292,091	2,157,225	2,268,926	2,056,664
Transfers Out	1,683,725	1,690,277	1,747,569	1,743,716
Total Expenses & Other Uses	\$31,996,376	\$36,907,725	\$32,915,237	\$35,689,706



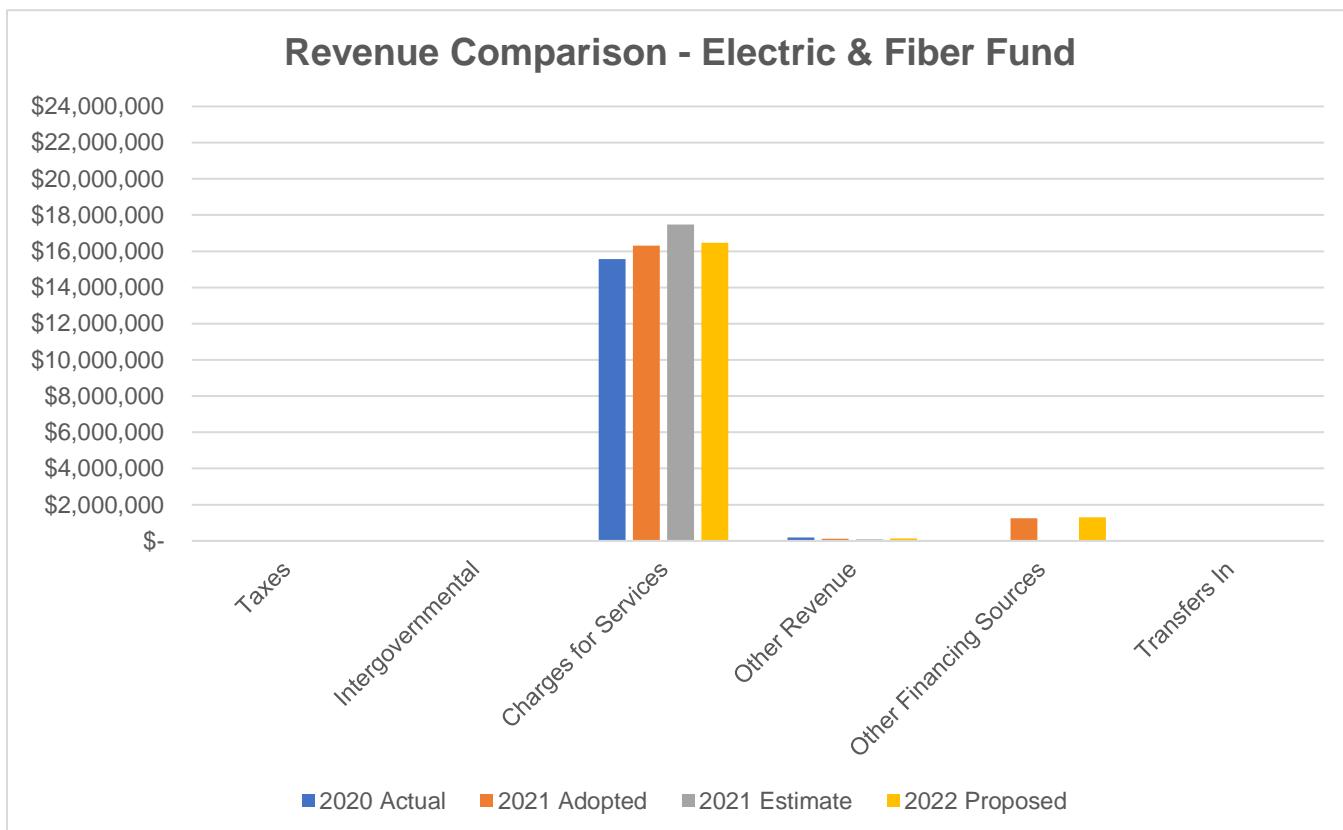
2022 BUDGET SUMMARY – ELECTRIC & FIBER (FUND 600)
STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	-	-	-	-
Intergovernmental	2,690	-	-	-
Charges for Services	15,576,463	16,305,842	17,476,704	16,462,841
Other Revenue	189,769	127,100	82,768	142,100
Total Revenues	15,768,922	16,432,942	17,348,588	16,604,941
Other Sources				
Other Financing Sources	32	1,250,000	-	1,300,000
Transfers In	-	-	-	-
Total Revenue & Other Sources	\$15,768,954	\$17,682,942	\$17,559,472	\$17,904,941
Expenditures				
Personal Services	1,385,438	1,746,184	1,499,270	1,781,008
Supplies	9,569,675	10,241,043	9,968,338	9,874,471
Other Services & Charges	2,330,292	2,438,848	2,260,054	2,407,380
Capital Outlay	3,986	1,708,000	503,350	1,639,500
Debt Service	212,957	191,471	265,893	213,557
Total Expenditures	13,502,348	16,325,546	14,496,905	15,915,916
Other Uses				
Transfers Out	1,208,725	1,190,277	1,247,569	1,218,716
Total Expenses & Other Uses	\$14,711,073	\$17,515,823	\$15,744,474	\$17,134,632
Change in Net Assets	\$1,057,881	\$167,119	\$1,814,998	\$770,309
Net Assets, January 1	\$19,492,837	\$16,953,552	\$20,759,452	\$22,574,450
Net Assets, December 31	\$20,759,452	\$17,465,948	\$22,574,450	\$23,344,759

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.

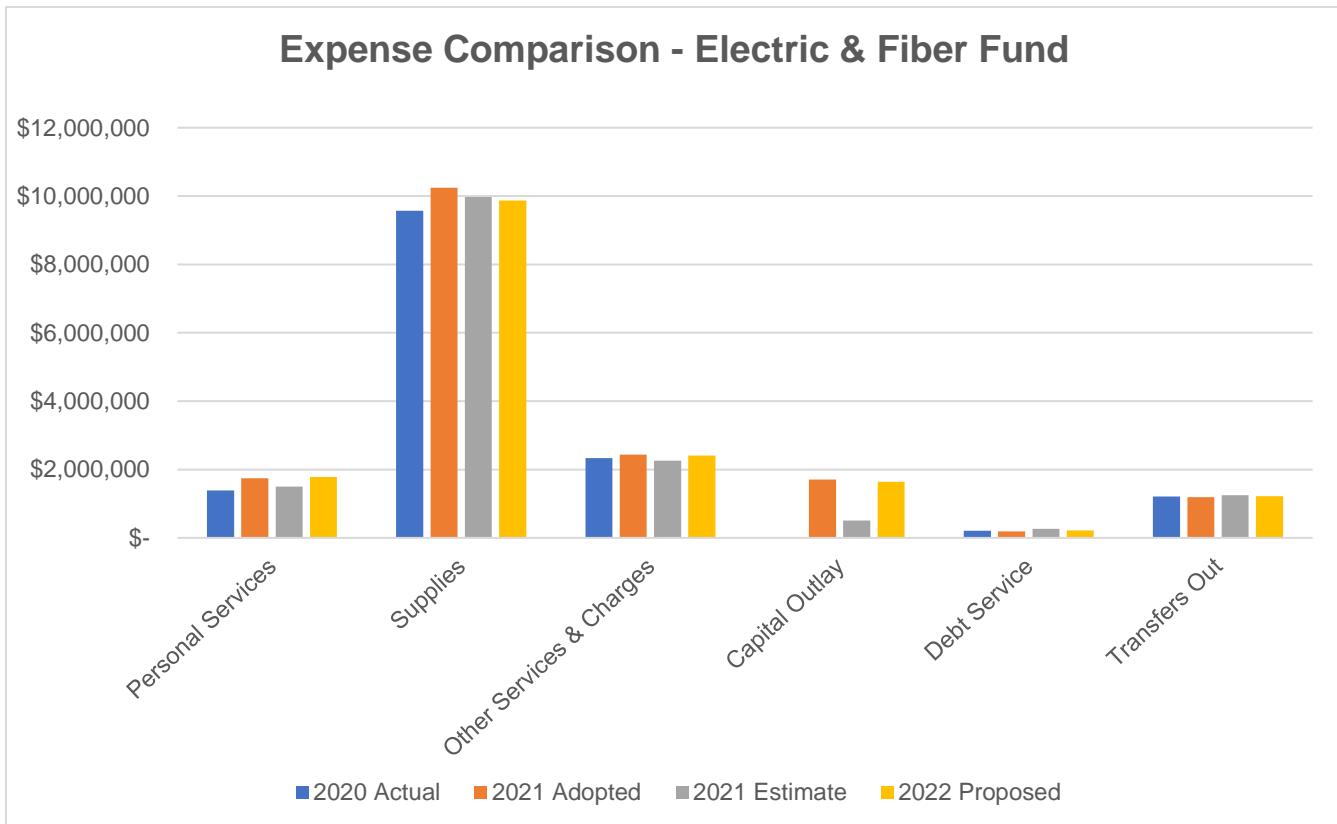
REVENUE COMPARISON – ELECTRIC & FIBER FUND

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	-	-	-	-
Intergovernmental	2,690	-	-	-
Charges for Services	15,576,463	16,305,842	17,476,704	16,462,841
Other Revenue	189,679	127,100	82,768	142,100
Other Financing Sources	32	1,250,000	-	1,300,000
Transfers In	-	-	-	-
Total Revenues & Other Sources	\$15,768,954	\$17,682,942	\$17,559,472	\$17,904,941



EXPENSE COMPARISON – ELECTRIC & FIBER FUND

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	1,385,438	1,746,184	1,499,270	1,781,008
Supplies	9,569,675	10,241,043	9,968,338	9,874,471
Other Services & Charges	2,330,292	2,438,848	2,260,054	2,407,380
Capital Outlay	3,986	1,708,000	503,350	1,639,500
Debt Service	212,957	191,471	265,893	213,557
Transfers Out & Other Finance U	1,208,725	1,190,277	1,247,569	1,218,716
Total Expenses & Other Uses	\$14,711,072	\$17,515,823	\$15,744,474	\$17,134,632



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.

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

Budget Summary:

Revenues	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	-	-	-	-	0.0%
Intergovernmental	2,690	-	-	-	0.0%
Charges for Services	15,395,653	16,093,642	17,277,285	16,231,541	.86%
Other Revenue	189,769	127,100	82,768	142,100	11.8%
Other Financing Sources	32	1,250,000	-	1,300,000	4.0%
Total	\$15,588,144	\$17,470,742	\$17,360,053	\$17,673,641	1.2%

Expenses	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	1,210,671	1,548,430	1,308,755	1,419,460	-8.3%
Supplies	9,525,593	10,199,893	9,958,681	9,835,085	-3.6%
Other Services & Charges	2,054,161	2,040,145	1,925,060	2,018,855	-.9.0%
Capital Outlay	-	1,609,000	324,025	1,430,500	11.1%
Debt Service	210,019	190,025	264,447	213,399	4.1%
Transfers Out	1,208,725	1,190,277	1,247,569	1,218,716	2.4%
Total	\$14,209,168	\$16,777,770	\$15,028,537	\$16,136,015	-3.83%

Budget Detail:

		History		Current		Adopted
		2020	2021	2021	2022	
		Actual	Adopted	Estimate	Budget	
31010-0000	TAX LEVY					
TOTAL TAXES		-	-	-	-	
33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-	
33400-0000	STATE GRANTS & AIDS	-	-	-	-	
33402-0000	MARKET VALUE CREDIT	-	-	-	-	
33429-0000	STATE GRANTS & AIDS - PERA	2,690	-	-	-	
TOTAL INTERGOVERNMENTAL		2,690	-	-	-	
37145-0000	ASSETS -CONTR/ANOTHER FUND					
37410-0000	ELECTRIC SALES	15,205,138	15,849,484	17,120,249	16,064,741	
37411-0000	GREEN POWER	(464)	-	328	-	
37412-0000	CIP REBATE	169,061	227,358	133,653	150,000	
37413-0000	GEOPOWER RATE CREDIT	15,000	15,000	21,454	15,000	
37415-0000	BWIG - PROVIDER SERVICE	5,260	-	-	-	
37416-0000	BWIG - EQUIPMENT RENTAL	257	-	-	-	
37417-0000	BWIG - CABLE SALES	-	-	-	-	
37418-0000	BWIG - TECH SUPPORT	-	-	-	-	
37419-0000	RACK CO-LOCATION	1,400	1,800	1,600	1,800	
TOTAL CHARGES FOR SERVICES		15,395,653	16,093,642	17,277,285	16,231,541	
36210-0000	INTEREST EARNED	12,185	20,000	7,447	20,000	
36222-0000	REFUNDS & REIMBURSEMENTS	114,083	60,000	27,916	60,000	
36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-	
36236-0000	INTEREST EARNED - BONDS	14,289	-	-	-	
36240-0000	OTHER REVENUES	5,285	4,000	3,155	4,000	
37420-0000	ELECTRIC ACCESS CHARGE	29,000	20,000	29,500	30,000	
37425-0000	SECONDARY SERVICE LINE	14,500	10,000	14,750	15,000	
37450-0000	ELECTRIC RECONNECT CHARGE	326	8,500	-	8,500	
37451-0000	TEMPORARY ELECTRIC & POLE INSTALL	-	-	-	-	
37454-0000	ELECTRIC - POLE USE	101	4,600	-	4,600	
37455-0000	JOINT TRENCHING	-	-	-	-	
TOTAL OTHER REVENUE		189,769	127,100	82,768	142,100	
TOTAL REVENUE		15,588,112	16,220,742	17,360,053	16,373,641	
39101-0000	SALE OF PROPERTY/EQUIPMENT	-	-	-	-	
39103-0000	GAIN ON DISPOSAL - FIXED ASSETS	32	-	-	-	
39310-0000	BOND PROCEEDS	-	1,250,000	-	1,300,000	
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-	
TOTAL OTHER FINANCING SOURCES		32	1,250,000	-	1,300,000	
TOTAL REVENUE & OTHER FINANCING SOURCES		15,588,144	17,470,742	17,360,053	17,673,641	

		History	Current		Adopted	
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
EXPENDITURES & OTHER FINANCING USES						
PANDEMIC RESPONSE 42800						
42800-1010	WAGES	788	-	98.84	-	
42800-1210	PERA CONTRIBUTION ~ 7.5%	59	-	7.41	-	
42800-1220	FICA CONTRIBUTIONS ~ 6.2%	47	-	5.64	-	
42800-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	11	-	1.32	-	
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	
TOTAL PERSONAL SERVICES		905	-	113.00	-	
42800-4370	SAFETY EXPENSE	127	-	-	-	
TOTAL OTHER SERVICES & CHARGES		127	-	-	-	
TOTAL PANDEMIC RESPONSE		1,032	-	113.00	-	
WHOLESALE POWER 49560						
49560-2594	ELECTRICITY	9,156,600	9,668,185	9,657,443	9,397,873	
TOTAL SUPPLIES		9,156,600	9,668,185	9,657,443	9,397,873	
TOTAL WHOLESALE POWER		9,156,600	9,668,185	9,657,443	9,397,873	
TRANSMISSION & DISTRIBUTION 49570						
49570-1010	WAGES	723,108	856,590	639,502	684,658	
49570-1060	CONTRACT LABOR	-	-	-	-	
49570-1110	SEVERANCE EXPENSE	(5,257)	-	-	-	
49570-1121	EDUCATION ALLOWANCE	-	-	-	-	
49570-1150	VACATION/COMP WAGE ACCRUAL	10,903	-	-	-	
49570-1210	PERA CONTRIBUTION ~ 7.5%	(84,025)	64,244	43,767	51,349	
49570-1220	FICA CONTRIBUTION ~ 6.20%	41,635	53,109	37,147	42,449	
49570-1240	MEDICARE CONTRIBUTION ~ 1.45%	9,737	12,421	8,688	9,928	
49570-1310	HEALTH INSURANCE	159,073	151,718	150,150	154,448	
TOTAL PERSONAL SERVICES		855,173	1,138,082	879,253	942,832	
49570-2165	METER REPLACEMENT	-	-	-	-	
49570-2211	GENERATOR MAINTENANCE	1,069	3,000	4,826	1,826	
49570-2280	MAINTENANCE & REPAIRS	36,623	55,000	46,202	55,000	
49570-2290	SHOP EXPENSE	9,069	7,500	13,016	13,000	
49570-2400	SMALL TOOLS & MINOR EQUIPMENT	12,280	10,000	25,762	25,000	
TOTAL SUPPLIES		59,042	75,500	89,807	94,826	
TOTAL TRANSMISSION & DISTRIBUTION		914,215	1,213,582	969,060	1,037,658	
NEW STREET LIGHTING 49576						
49576-1010	WAGES (NEW STREET LIGHTS)	581	5,876	2,567	6,149	
49576-1210	PERA CONTRIBUTION ~ 7.5%	44	440	186	460	
49576-1220	FICA CONTRIBUTION ~ 6.20%	33	364	145	381	
49576-1240	MEDICARE CONTRIBUTION ~ 1.45%	8	85	34	89	
TOTAL PERSONAL SERVICES		666	6,765	2,932	7,079	
49576-2150	NEW STREET LIGHT MATERIAL	41	35,000	-	35,000	
TOTAL SUPPLIES		41	35,000	-	35,000	

		History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
49576-3020	PROFESSIONAL SERVICES	-	20,000	-	20,000
TOTAL OTHER SERVICES & CHARGES		-	20,000	-	20,000
TOTAL NEW STREET LIGHTING		707	61,765	2,932	62,079
NEW UNDERGROUND TRANSMISSION 49577					
49577-1010	WAGES	18,587	73,023	118,830	76,390
49577-1210	PERA CONTRIBUTION ~ 7.5%	1,393	5,477	8,860	5,729
49577-1220	FICA CONTRIBUTION ~ 6.2%	1,043	4,527	6,614	4,736
49577-1240	MEDICARE CONTRIBUTION ~ 1.45%	244	1,059	1,547	1,108
TOTAL PERSONAL SERVICES		21,268	84,086	135,850	87,963
49577-2150	NEW U.G. MATERIAL	157,707	300,000	100,000	150,000
TOTAL SUPPLIES		157,707	300,000	100,000	150,000
49577-3020	PROFESSIONAL SERVICES	12,064	75,000	427	50,000
49577-4395	NEW U.G. MISCELLANEOUS	-	10,000	122	1,000
TOTAL OTHER SERVICES & CHARGES		12,064	85,000	549	51,000
TOTAL NEW UNDERGROUND TRANSMISSION		191,039	469,086	236,399	288,963
NEW OVERHEAD TRANSMISSION 49582					
49582-1010	NEW CONSTRUCTION - WAGES	8,266	5,876	3,219	6,149
49582-1210	PERA CONTRIBUTIONS ~ 7.5%	620	438	241	458
49582-1220	FICA CONTRIBUTIONS ~ 6.2%	460	365	177	382
49582-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	107	87	41	91
TOTAL PERSONAL SERVICES		9,453	6,766	3,679	7,080
49582-2150	NEW CONSTRUCTION - MATERIAL	7,059	20,000	6,789	20,000
TOTAL SUPPLIES		7,059	20,000	6,789	20,000
49582-3020	PROFESSIONAL SERVICES	-	-	-	-
TOTAL OTHER SERVICES & CHARGES		-	-	-	-
TOTAL NEW OVERHEAD TRANSMISSION		16,512	26,766	10,469	27,080
WIRELESS INTERNET-BWIG 49583					
49583-1010	WAGES	15,727	-	2,476	-
49583-1150	VACATION/COMP WAGE ACCRUAL	(949)	-		
49583-1210	PERA CONTRIBUTION ~ 7.5%	1,151	-	186	-
49583-1220	FICA CONTRIBUTION ~ 6.20%	827	-	133	-
49583-1240	MEDICARE CONTRIBUTION ~ 1.45%	194	-	31	-
49583-1310	HEALTH INSURANCE	1,602	-		
TOTAL PERSONAL SERVICES		18,552	-	2,826	-
49583-2070	TRAINING	-	-		
49583-2120	VEHICLE EXPENSE	103	-		
49583-2150	SUPPLIES	-	-		
49583-2180	CLOTHING ALLOWANCE	-	-		
49583-2280	MAINTENANCE & REPAIRS	3,489	-		
TOTAL SUPPLIES		3,592	-	-	-

		History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
49583-3020	PROFESSIONAL FEES	-	-	-	-
49583-3060	PERSONNEL TESTING	-	-	-	-
49583-3210	TELEPHONE/ISP LINE	8,581	-	-	-
49583-3230	RADIO UNITS	-	-	-	-
49583-3310	MILEAGE	-	-	-	-
49583-3610	LIABILITY/PROPERTY INSURANCE	86	-	-	-
49583-3820	UTILITIES	593	-	534	-
49583-4200	DEPRECIATION EXPENSE	109,207	-	-	-
49583-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-
49583-4330	DUES & SUBSCRIPTIONS	750	-	-	-
49583-4380	TECHNOLOGY EXPENSE	-	-	-	-
49583-4392	INVENTORY ADJUSTMENT	-	-	-	-
49583-4395	MISCELLANEOUS	885	-	885	-
49583-4396	CREDIT CARD FEES	-	-	-	-
49583-4398	BAD DEBT	304	-	-	-
49583-4402	ADVERTISING	-	-	-	-
49583-4500	ALLOCATION - IT USER CHARGES	-	1,970	1,313	-
TOTAL OTHER SERVICES & CHARGES		120,406	1,970	2,732	-
49583-5550	(BWIG) CAPITAL OUTLAY	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-
49583-6134	LP INTEREST - 2016	1,294	161	28,840	15,750
TOTAL DEBT SERVICE		1,294	161	28,840	15,750
TOTAL BWIG		143,844	2,131	34,398	15,750
ELECTRIC - ADMIN & GENERAL 49590					
49590-1010	WAGES	284,185	271,580	248,155	325,228
49590-1150	VACATION/COMP WAGE ACCRUAL	(16,419)	-	-	-
49590-1210	PERA CONTRIBUTION ~ 7.5%	18,468	20,368	18,015	24,391
49590-1220	FICA CONTRIBUTION ~ 6.20%	14,929	16,841	14,532	20,167
49590-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,492	3,942	3,398	4,720
49590-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
TOTAL PERSONAL SERVICES		304,655	312,731	284,101	374,506
49590-2010	OFFICE SUPPLIES	1,753	3,000	1,175	3,000
49590-2070	TRAINING	10,417	17,500	17,500	19,286
49590-2120	MOTOR FUELS/VEHICLE EXPENSE	17,032	16,000	19,471	25,000
49590-2180	UNIFORM/CLOTHING ALLOWANCE	600	3,500	3,500	5,100
49590-2210	EQUIPMENT MAINTENANCE	50,243	35,000	52,409	60,000
49590-2211	GENERATOR MAINTENANCE	635	1,208	-	-
49590-2291	MAINTENANCE - CITY BUILDINGS	60,871	25,000	10,587	25,000
TOTAL SUPPLIES		141,551	101,208	104,642	137,386
49590-3010	AUDITING/ACCOUNTING	9,758	10,000	12,400	16,500
49590-3020	PROFESSIONAL SERVICES	23,164	30,000	9,462	30,000
49590-3060	PERSONNEL TESTING	549	250	250	250
49590-3101	BOND ADMINISTRATION FEES	-	200	-	200
49590-3103	CIP EXPENDITURES	164,269	190,000	190,000	190,000
49590-3104	CIP PROGRAM ADDER	216,906	227,358	227,358	150,000
49590-3210	TELEPHONE	11,625	10,000	9,890	10,000

		History	Current		Adopted
			2020 Actual	2021 Adopted	
49590-3220	POSTAGE	13,621	10,000	4,667	10,000
49590-3230	RADIO UNITS	125	200	119	5,000
49590-3310	MILEAGE ~ METER READERS	-	-	-	-
49590-3610	LIABILITY - PROPERTY - WC INSURANCE	57,111	60,000	85,670	114,227
49590-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	5,000
49590-3820	UTILITIES	23,714	23,000	20,341	23,000
49590-3821	SECURITY	1,984	1,500	12,000	15,000
49590-3822	MESH (IAP'S)	265	265	206	265
49590-4050	CONTRACTED CLEANING SERVICE	5,315	5,000	4,600	5,000
49590-4200	DEPRECIATION EXPENSE	1,149,978	1,100,000	1,100,000	1,100,000
49590-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-
49590-4203	LOSS ON DISPOSAL OF INVENTORY	8,870	-	1,246	1,000
49590-4310	CASH OVER/SHORT	472	-	2	-
49590-4315	NSF CHECKS	82	-	-	-
49590-4330	DUES & SUBSCRIPTIONS	30,180	27,000	33,006	27,000
49590-4350	SUBSTATION CONTRACTED SERVICES	989	5,000	5,000	5,000
49590-4360	GOPHER STATE ONE CALL	1,533	1,500	1,182	1,500
49590-4365	UTILITY EMERGENCY ASSISTANCE	-	2,000	2,000	2,000
49590-4370	SAFETY EXPENSE	5,023	10,000	8,370	12,000
49590-4380	TECHNOLOGY EXPENSE	12,837	12,000	4,636	12,000
49590-4388	UTILITY BILL DISCOUNT	6,361	7,800	7,174	7,800
49590-4392	INVENTORY ADJUSTMENT	8,154	-	8	-
49590-4395	MISCELLANEOUS	16,685	10,000	10,983	10,000
49590-4396	CREDIT CARD FEES	32,912	32,000	23,012	32,000
49590-4397	BOND ISSUANCE COSTS	-	-	-	-
49590-4398	BAD DEBT EXPENSE	25,052	35,000	35,000	35,000
49590-4400	UTILITY BILLING STATEMENTS	22,704	28,000	23,096	28,000
49590-4401	COLLECTION AGENCY EXPENSE	-	-	-	-
49590-4500	ALLOCATION - IT USER CHARGES	71,327	90,102	90,102	100,113
TOTAL OTHER SERVICES & CHARGES		1,921,564	1,933,175	1,921,779	1,947,855
49590-5550	(ELECTRIC) CAPITAL OUTLAY	-	1,349,000	67,016	1,170,500
49590-5563	TERRITORY ACQUISTION	-	260,000	257,009	260,000
TOTAL CAPITAL OUTLAY		-	1,609,000	324,025	1,430,500
49590-6110	BOND INTEREST	205,904	188,299	188,299	155,516
49590-6130	LP INTEREST - 2013	-	-	-	-
49590-6131	LP INTEREST - 2014	-	-	-	-
49590-6132	LP INTEREST - 2015	13	-	-	-
49590-6133	LP INTEREST - 2016	68	-	-	-
49590-6134	LP INTEREST - 2016 (2ND)	455	457	10,142	15,750
49590-6135	LP INTEREST - 2017	1,412	695	25,204	5,316
49590-6136	LP INTEREST - 2018	873	413	11,962	21,067
TOTAL DEBT SERVICE		208,725	189,864	235,607	197,649
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	-	-	-	-
TOTAL OTHER FINANCE USE		1,208,725	1,190,277	1,247,569	1,218,716
TOTAL ELECTRIC - ADMIN & GENERAL		3,785,220	5,336,255	4,117,723	5,306,612

Budget Commentary:

- ❖ Revenues from electric sales fluctuate as they are heavily influenced by weather conditions and consumer demand. Personal services & supplies for new construction are included in the budget but are capitalized at the end of the year.
- ❖ The City purchases power from MMPA. This cost makes up most of the supplies expense. The amount budgeted in 2022 for purchased power is \$9,397,873.
- ❖ Capital Outlay includes electric territory payments and new acquisition, replacement of aging equipment, and improvements to the electric distribution infrastructure. This includes upgrades to the general system, and conversion of overhead to underground transmission.
- ❖ The electric fund transfers out \$900,000 a year to the general fund which helps reduce the amount required for the general property tax levy. \$100,000 is budgeted as a transfer to the Civic Center Fund.
- ❖ Supply chain issues continue to mount for rising costs and long lead times. Planning will be key as we continue to grow.

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

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:

Revenues	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	180,810	212,200	199,419	231,300	9.0%
Other Revenue					0.0%
Other Financing Sources					0.0%
Total	\$180,810	\$212,200	\$199,419	\$231,300	9.0%

Expenses	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	175,672	197,754	190,515	361,548	82.83%
Supplies	43,050	41,150	9,657	39,386	-4.3%
Other Services & Charges	276,258	398,703	334,994	388,525	-2.6%
Capital Outlay	3,986	99,000	179,325	209,000	111.1%
Debt Service	2,938	1,446	1,446	158	-89.1%
Transfers Out	-	-	-	-	-
Total	\$501,903	\$738,053	\$715,937	\$998,617	45.1%

Budget Detail:

		History		Current		Adopted
		2020		2021		2022
		Actual	Adopted	Estimate	Adopted	
37500-0000	FIBER OPTICS SALES	157,115	130,000	171,892	200,000	
37600-0000	FIBER - INTERNET CONNECTION	16,714	75,000	21,083	25,000	
37611-0000	FIBER - E-BOX	4,613	4,800	3,384	3,500	
37612-0000	FIBER - EQUIPMENT SALES	101	-	393	-	
37620-0000	FIBER - NET MOTION CONNECTION	2,267	2,400	2,667	2,800	
TOTAL CHARGES FOR SERVICES		180,810	212,200	199,419	231,300	

		History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
FIBER OPTICS					
49584-1010	WAGES	122,187	140,607	134,294	263,786
49584-1060	CONTRACT LABOR	-	-	-	-
49584-1150	VACATION/COMP WAGE ACCRUAL	3,136	-	-	-
49584-1210	PERA CONTRIBUTION ~ 7.5%	9,164	10,546	10,060	19,784
49584-1220	FICA CONTRIBUTION ~ 6.20%	6,832	8,718	7,533	16,355
49584-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,598	2,039	1,762	3,825
49584-1310	HEALTH INSURANCE	32,754	35,844	36,866	57,798
TOTAL PERSONAL SERVICES		175,672	197,754	190,515	361,548
49584-2070	TRAINING	21	-	877	9,786
49584-2120	MOTOR FUELS & VEHICLE EXPENSE	6,712	1,000	762	1,000
49584-2150	MATERIALS & SUPPLIES	2,626	15,000	1,278	10,000
49584-2180	UNIFORM ALLOWANCE	75	150	400	600
49584-2280	MAINTENANCE & REPAIRS	8,328	15,000	2,825	8,000
49584-2400	SMALL TOOLS & MINOR EQUIPMENT	25,288	10,000	3,515	10,000
49584-2596	MERCHANDISE FOR RESALE	-	-	-	-
TOTAL SUPPLIES		43,050	41,150	9,657	39,386
49584-3020	PROFESSIONAL FEES	12,156	45,000	18,946	25,000
49584-3030	ENGINEERING FEES	360	20,000	1,200	10,000
49584-3210	TELEPHONE/ISP LINE	4,225	1,000	1,022	1,000
49584-3610	LIABILITY/PROPERTY/WC INSURANCE	6,470	7,500	11,216	11,216
49584-3830	NEW SERVICE INSTALLATIONS	12,593	-	-	-
49584-4200	DEPRECIATION	152,302	155,000	155,000	155,000
49584-4330	DUES & SUBSCRIPTIONS	24,476	5,000	4,284	5,000
49584-4370	SAFETY EXPENSE	74	-	-	-
49584-4380	TECHNOLOGY EXPENSE - DIRECT	11,379	20,000	20	20,000
49584-4392	INVENTORY ADJUSTMENT	552	-	250	250
49584-4395	MISCELLANEOUS	631	2,500	353	2,500
49584-4398	BAD DEBT EXPENSE	-	-	-	-
49584-4500	ALLOCATION - IT USER CHARGES	51,039	142,703	142,703	158,559
TOTAL OTHER SERVICES & CHARGES		276,258	398,703	334,994	388,525
49584-5550	(FIBER) CAPITAL OUTLAY	-	-	91,000	110,000
49584-5551	(FIBER) CAPITAL OUTLAY - DISTRIBUTION	-	99,000	88,325	99,000
49584-5552	(FIBER) CAPITAL OUTLAY - SERVICES	3,986	-	-	-
TOTAL CAPITAL OUTLAY		3,986	99,000	179,325	209,000
49584-6135	LP INTEREST - 2017	2,938	1,446	1,446	158
TOTAL DEBT SERVICE		2,938	1,446	1,446	158
TOTAL FIBER OPTIC		501,903	738,053	715,937	998,617

Budget Commentary:

- ❖ Personal Services includes appropriations for (2) Fiber Optic technicians.
- ❖ IT User Charges includes increased data capacity acquired for fiber optic customers.
- ❖ Capital Outlay includes completion of fiber network loops adding redundancy and reliability for the entire network.
- ❖ Completing fiber connections to all City infrastructure will be the primary goal for 2022.
- ❖ Fiber will add a central office (CO) to the Utility Campus for further expansion to residential customers.
- ❖ Strategies will be formed to find grant funding for further fiber network upgrades and buildout.

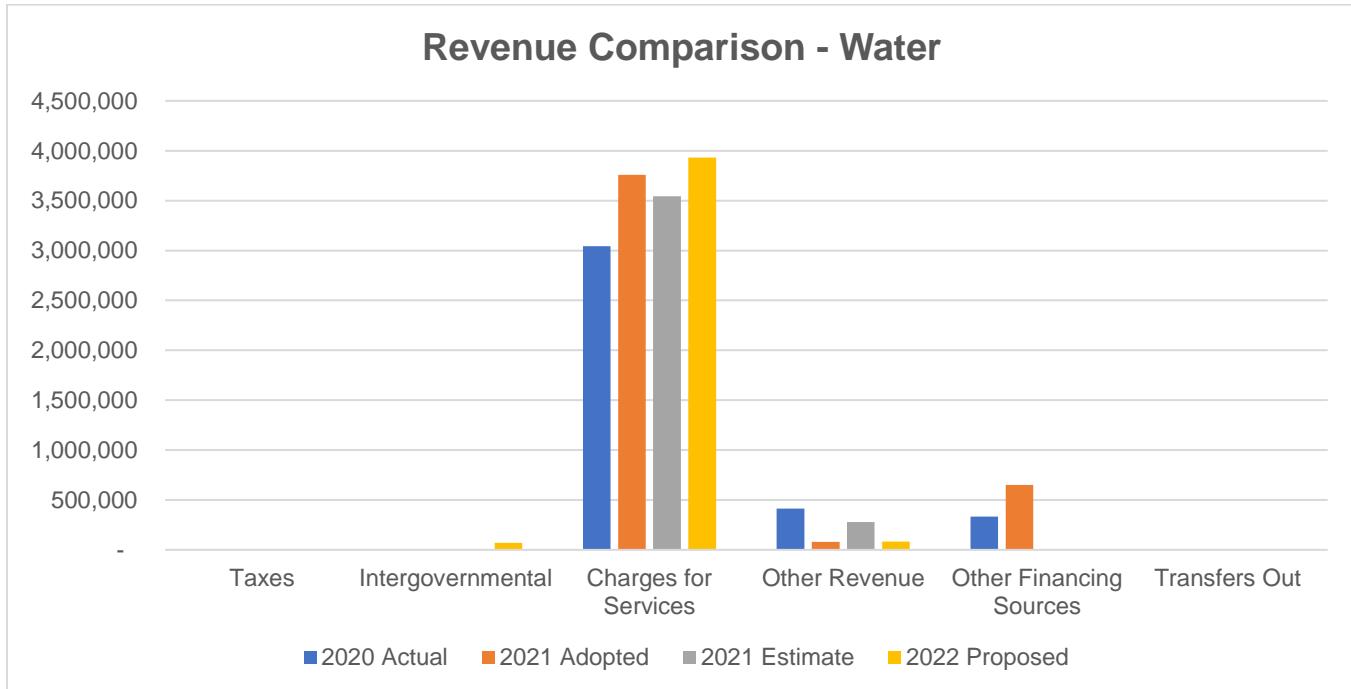
2022 BUDGET SUMMARY – WATER
(FUND 610)
STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	-	-	-	-
Intergovernmental	1,170	-	-	70,000
Charges for Services	3,042,813	3,759,980	3,542,647	3,931,951
Other Revenue	415,080	80,000	279,109	81,600
Total Revenues	3,459,063	3,839,980	3,821,809	4,083,551
Other Sources				
Other Financing Sources	333,224	650,000	5,565	-
Transfers In	-	-	-	-
Total Revenue & Other Sources	\$3,792,287	\$4,489,980	3,827,321	4,083,551
Expenditures				
Personal Services	688,456	658,813	658,542	757,495
Supplies	567,693	400,728	705,276	391,664
Other Services & Charges	1,229,559	1,256,319	1,252,769	1,313,750
Capital Outlay	191,472	999,800	111,698	519,500
Debt Service	765,060	729,454	763,494	731,232
Total Expenditures	3,442,240	4,045,114	3,491,779	3,713,641
47760				
Other Uses				
Transfers Out	-	-	-	-
Total Expenses & Other Uses	\$3,442,240	\$4,045,114	\$3,491,779	\$3,713,641
Change in Net Assets	\$350,047	\$444,866	\$335,595	\$369,910
Net Assets, January 1	(Incl WW)	\$1,127,653	\$1,247,760	\$1,583,355
Net Assets, December 31		\$1,426,252	\$1,583,355	\$1,953,265

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.

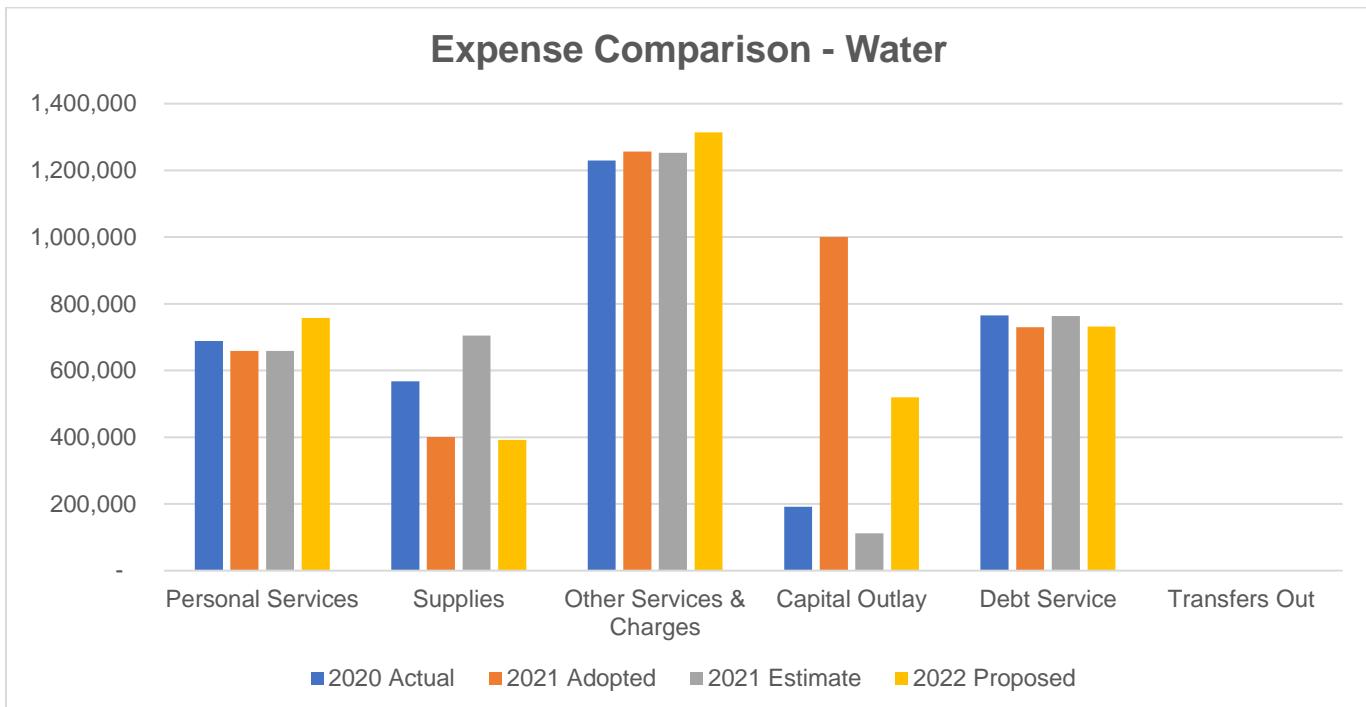
REVENUE COMPARISON – WATER

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	-	-	-	-
Intergovernmental	-	-	-	70,000
Charges for Services	3,042,813	3,759,980	3,542,647	3,931,951
Other Revenue	415,080	80,000	279,109	81,600
Other Financing Sources	333,224	650,000	5,565	-
Transfers In	-	-	-	-
Total Revenues & Other Sources	\$3,792,287	\$4,489,980	\$3,827,321	\$4,083,551



EXPENSE COMPARISON – WATER

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	688,456	658,813	658,542	757,495
Supplies	567,693	400,728	705,276	391,664
Other Services & Charges	1,229,559	1,256,319	1,252,769	1,313,750
Capital Outlay	191,472	999,800	111,698	519,500
Debt Service	765,060	729,454	763,494	731,232
Transfers Out	-	-	-	-
Total Expenses & Other Uses	\$3,442,240	\$4,045,114	\$3,491,779	\$3,713,641



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

Description of Services:

The City's public water supply system currently serves approximately 16,000 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:

Revenues	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	-	-	-	-	0.0%
Intergovernmental	-	-	-	70,000	0.0%
Charges for Services	3,042,813	3,759,980	3,542,647	3,931,951	4.56%
Other Revenue	415,080	80,000	279,109	81,600	2.0%
Other Financing Sources	333,224	650,000	5,565	-	-
Total	\$3,792,287	\$4,489,980	\$3,827,374	\$4,083,551	-9.5%

Expenses	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	688,456	658,813	658,542	757,495	14.9%
Supplies	567,693	400,728	705,276	391,664	-2.3%
Other Services & Charges	1,229,559	1,256,319	1,252,769	1,313,750	4.6%
Capital Outlay	191,472	999,800	111,698	519,500	-48.0%
Debt Service	765,060	729,454	763,494	731,232	.2%
Transfers Out	-	-	-	-	0.0%
Total	\$3,442,240	\$4,045,114	\$3,491,321	\$3,713,641	-8.2%

Budget Detail:

		History	Current		Adopted
		2020 ACTUAL	2021 Adopted	2021 Projected	2022 Adopted
REVENUE & OTHER FINANCING SOURCES					
31010-0000	PROPERTY TAX	-			
31010-0000	PROPERTY TAX	-			
TOTAL TAXES		-	-	-	-
33400-0000	STATE GRANTS & AIDS	-	-	-	70,000
33400-0000	STATE GRANTS & AIDS				
33429-0000	STATE GRANTS & AIDS - PERA	1,170	-	-	-
33429-0000	STATE GRANTS & AIDS - PERA				
TOTAL INTERGOVERNMENTAL		1,170	-	-	70,000
37110-0000	WATER SALES	2,977,475	3,721,980	3,478,469	3,893,191
37115-0000	WATER SURCHARGE	(281)	-	17,577	-
37120-0000	WATER METERS/FIXTURES	43,572	30,000	36,692	30,600
37130-0000	WATER TAPPING FEES	9,771	6,500	9,909	6,630
37170-0000	OTHER REVENUE - WATER	2,129	1,500	-	1,530
37190-0000	WATER - MISC ASSESSMENT	10,147	-	-	-
TOTAL CHARGES FOR SERVICES		3,042,813	3,759,980	3,542,647	3,931,951
37171-0000	WATER ACCESS FEE	146,405	80,000	204,447	81,600
37172-0000	TRUNK ACCESS FEE (WATER)	13,306	-	53,561	-
36212-0000	INTEREST - IMPR FUNDS	124	-	65	-
36213-0000	INTEREST (W&WW BOND RESTRICTED)	832	-	-	-
36216-0000	INTEREST EARNED - BONDS	243,163	-	-	-
36222-0000	REFUNDS & REIMBURSEMENTS	6,058		20,510	-
36230-0000	CONTRIBUTIONS & DONATIONS			-	-
37150-0000	WATER INTEREST EARNED	5,193	-	525	-
TOTAL OTHER REVENUE		415,080	80,000	279,109	81,600
TOTAL REVENUE		3,459,063	3,839,980	3,821,756	4,083,551
37192-0000	DEVELOPER INSTALLED WATER	312,090	-	-	-
37191-0000	ASSETS - CONTR/ANOTHER FUND		-	-	-
37292-0000	DEVELOPER INSTALLED SEWER	-	-	-	-
39101-0000	SALE OF PROPERTY / EQUIPMENT	-	-	-	-
39102-0000	INSURANCE RECOVERIES	934	-	5,565	-
39103-0000	GAIN ON DISPOSAL OF FIXED ASSETS	19,672		-	-
39310-0000	BOND PROCEEDS	529	650,000	-	-
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES		333,224	650,000	5,565	-
TOTAL REVENUE & OTHER FINANCING SOURCES		3,792,287	4,489,980	3,827,321	4,083,551

❖ 2020 Revenue includes Water & Wastewater. Funds were split beginning 2021.

	History	Current		Adopted	
		2020 ACTUAL	2021 Adopted	2021 Projected	2022 Adopted
EXPENDITURES & OTHER FINANCING USES					
WATER					
PANDEMIC RESPONSE 42800					
42800-1010	WAGES	5,752	-	-	
42800-1210	PERA CONTRIBUTIONS	404	-	-	
42800-1220	FICA CONTRIBUTIONS	288	-	-	
42800-1240	MEDICARE CONTRIBUTIONS	81	-	-	
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	
TOTAL PERSONAL SERVICES		6,525	-	-	
42800-4370	SAFETY EXPENSE	965	-	-	
TOTAL OTHER SERVICES & CHARGES		965	-	-	
TOTAL PANDEMIC RESPONSE		7,490	-	-	
WATER TREATMENT 49400					
49400-1010	WAGES	148,517	147,160	185,392	
49400-1210	PERA CONTRIBUTION ~ 7.5%	62,376	11,037	13,904	
49400-1220	FICA CONTRIBUTION ~ 6.2%	9,073	9,125	11,125	
49400-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,122	2,134	2,602	
TOTAL PERSONAL SERVICES		222,088	169,456	213,023	
49400-2170	SUPPLIES	39,014	60,000	46,090	
49400-2211	GENERATOR MAINTENANCE	-	3,655	-	
49400-2280	MAINTENANCE & REPAIRS	98,902	110,000	92,378	
TOTAL SUPPLIES		137,916	173,655	138,468	
49400-3820	UTILITIES ~ WATER TREATMENT PLANT	83,266	85,000	69,550	
49400-4331	PERMIT FEES	7,505	7,000	-	
TOTAL OTHER SERVICES & CHARGES		90,771	92,000	69,550	
TOTAL WATER TREATMENT		450,775	435,111	421,041	
WATER DISTRIBUTION 49401					
49401-1010	WAGES	178,935	219,734	180,788	
49401-1210	PERA CONTRIBUTION ~ 7.5%	13,414	16,480	13,559	
49401-1220	FICA CONTRIBUTION ~ 6.2%	10,578	13,624	10,751	
49401-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,474	3,186	2,514	
TOTAL PERSONAL SERVICES		205,401	253,024	207,613	
49401-2165	WATER METERS	192,791	10,000	467,050	
49401-2211	GENERATOR MAINT/REPAIRS	7,153	2,615	2,567	
49401-2280	MAINTENANCE & REPAIRS	145,790	165,000	66,936	
TOTAL SUPPLIES		345,735	177,615	536,553	
49401-3820	UTILITIES ~ WELLS & BOOSTERS	72,196	75,000	74,887	
TOTAL OTHER SERVICES & CHARGES		72,196	75,000	74,887	
TOTAL WATER DISTRIBUTION		623,331	505,639	819,053	
				561,079	

		History	Current		Adopted
			2020 ACTUAL	2021 Adopted	
(WATER METER READING)					
49402-1010	WAGES	11,469	14,181	12,045	17,500
49402-1210	PERA CONTRIBUTION ~ 7.5%	806	1,064	849	1,313
49402-1220	FICA CONTRIBUTION ~ 6.2%	655	879	695	1,085
49402-1240	MEDICARE CONTRIBUTION ~ 1.45%	153	206	163	254
TOTAL PERSONAL SERVICES		13,083	16,330	13,753	20,152
TOTAL WATER METER READING					
WATER - ADMIN & GENERAL 49403					
49403-1010	WAGES - ADMINISTRATION	137,765	154,861	150,528	158,122
49403-1110	SEVERANCE EXPENSE	8,826	-	-	-
49403-1150	VACATION/COMP WAGE ACCRUAL	12,223	-	-	-
49403-1210	PERA CONTRIBUTION ~ 7.5%	10,130	11,616	10,991	11,860
49403-1220	FICA CONTRIBUTION ~ 6.2%	8,128	9,601	8,925	9,804
49403-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,901	2,245	2,087	2,293
49403-1310	HEALTH INSURANCE	68,913	41,680	51,621	44,807
TOTAL PERSONAL SERVICES		247,885	220,003	224,153	226,886
49403-2010	OFFICE SUPPLIES	2,185	750	987	1,000
49403-2070	TRAINING	6,467	8,000	9,913	13,786
49403-2120	MOTOR FUELS/VEHICLE EXPENSE	6,214	12,000	7,546	12,000
49403-2180	UNIFORM/CLOTHING ALLOWANCE	300	500	-	1,400
49403-2211	GENERATOR MAINTENANCE & REPAIRS	2,620	1,208	-	1,208
49403-2290	SHOP EXPENSE	1,182	2,000	2,265	3,000
49403-2291	MAINTENANCE - CITY BUILDINGS	63,978	20,000	7,697	25,000
49403-2400	SMALL TOOLS & MINOR EQUIPMENT	1,098	5,000	1,847	3,000
TOTAL SUPPLIES		84,042	49,458	30,255	60,394
49403-3010	AUDITING/ACCOUNTING	4,879	5,000	8,267	5,000
49403-3020	PROFESSIONAL SERVICES	13,916	10,000	11,403	20,000
49403-3030	ENGINEERING	11,876	30,000	1,060	30,000
49403-3060	PERSONNEL TESTING	438	250	80	250
49403-3210	TELEPHONE	11,019	10,500	12,411	12,500
49403-3230	RADIO EXPENSE	116	500	116	500
49403-3310	WATER MISCELLANEOUS MILEAGE	-	500	-	500
49403-3610	LIABILITY - PROPERTY - WC INSURANCE	34,018	40,000	68,308	70,000
49403-3615	CASUALTY LOSS/DEDUCTIBLE	1,306	5,000	-	5,000
49403-3820	UTILITIES - % CITY CENTER & UTIL CAMPUS	19,363	20,000	17,069	20,000
49403-3821	SECURITY	1,868	1,400	1,249	8,000
49403-4050	CONTRACTED CLEANING SERVICE	5,018	5,000	4,231	5,000
49403-4200	DEPRECIATION	848,159	840,000	840,000	840,000
49403-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-
49403-4330	DUES & SUBSCRIPTIONS	510	800	772	800
49403-4340	BOND PAYING AGENT FEES	195	-	-	-
49403-4360	GOPHER STATE ONE-CALL	1,533	1,750	1,313	1,750
49403-4370	SAFETY EXPENSE	939	2,500	891	6,000
49403-4380	TECHNOLOGY EXPENSE - DIRECT	10,567	9,000	4,901	9,000
49403-4387	WATER CONSERVATION PROGRAMS	-	5,000	-	5,000

		History	Current		Adopted
		2020 ACTUAL	2021 Adopted	2021 Projected	2022 Adopted
49403-4388	UTILITY BILL DISCOUNT	216	450	346	450
49403-4395	MISCELLANEOUS	3,567	6,000	6,404	6,500
49403-4396	CREDIT CARD FEES	24,818	25,000	23,413	25,000
49403-4397	BOND ISSUANCE & DISCOUNT EXPENSE	13,127	-	31,119	-
49403-4398	BAD DEBT EXPENSE	292	1,000	-	1,000
49403-4400	UTILITY BILLING STATEMENTS	10,103	10,500	9,238	10,500
49403-4500	ALLOCATION - IT USER CHARGES	48,752	59,169	65,743	64,000
49403-6125	INTEREST EXPENSE	-	-	-	-
TOTAL OTHER SERVICES & CHARGES		1,066,592	1,089,319	1,108,332	1,146,750
49403-5550	CAPITAL OUTLAY	191,472	999,800	111,698	519,500
TOTAL CAPITAL OUTLAY		191,472	999,800	111,698	519,500
49403-6110	BOND INTEREST	762,630	728,222	728,222	730,000
49403-6130	LP INTEREST - 2013	-	-	-	-
49403-6131	LP INTEREST - 2014	-	-	-	-
49403-6132	LP INTEREST - 2015	12	-	-	-
49403-6134	LP INTEREST - 2016 (2ND)	611	216	13,610	216
49403-6135	LP INTEREST - 2017	214	105	3,821	105
49403-6136	LP INTEREST - 2018	1,593	911	17,841	911
TOTAL DEBT SERVICE		765,060	729,454	763,494	731,232
49403-7200	TRANSFER OUT - TO GENERAL	-	-	-	-
49403-7260	TRANSFER OUT - TO IMPR FUNDS	-	-	-	-
TOTAL OTHER FINANCING USE		-	-	-	-
TOTAL WATER - ADMIN & GENERAL		2,355,051	3,088,034	2,237,933	2,684,762
TOTAL WATER EXPENDITURES		3,442,240	4,045,114	3,491,779	3,713,641

Budget Commentary:

- ❖ A comprehensive cost of service rate study was completed in late 2020. Budgeted revenue in 2022 is based on that study.
- ❖ Beginning in 2021, the water & water reclamation (formerly wastewater) departments will be split and accounted for in separate funds.
- ❖ Revenue from water sales fluctuate as they are heavily influenced by weather conditions and regulations. Personal services & supplies for new construction are included in the budget but are capitalized at the end of the year.
- ❖ Inflation of our chemical and part supplies will have a varying influence on our budget.

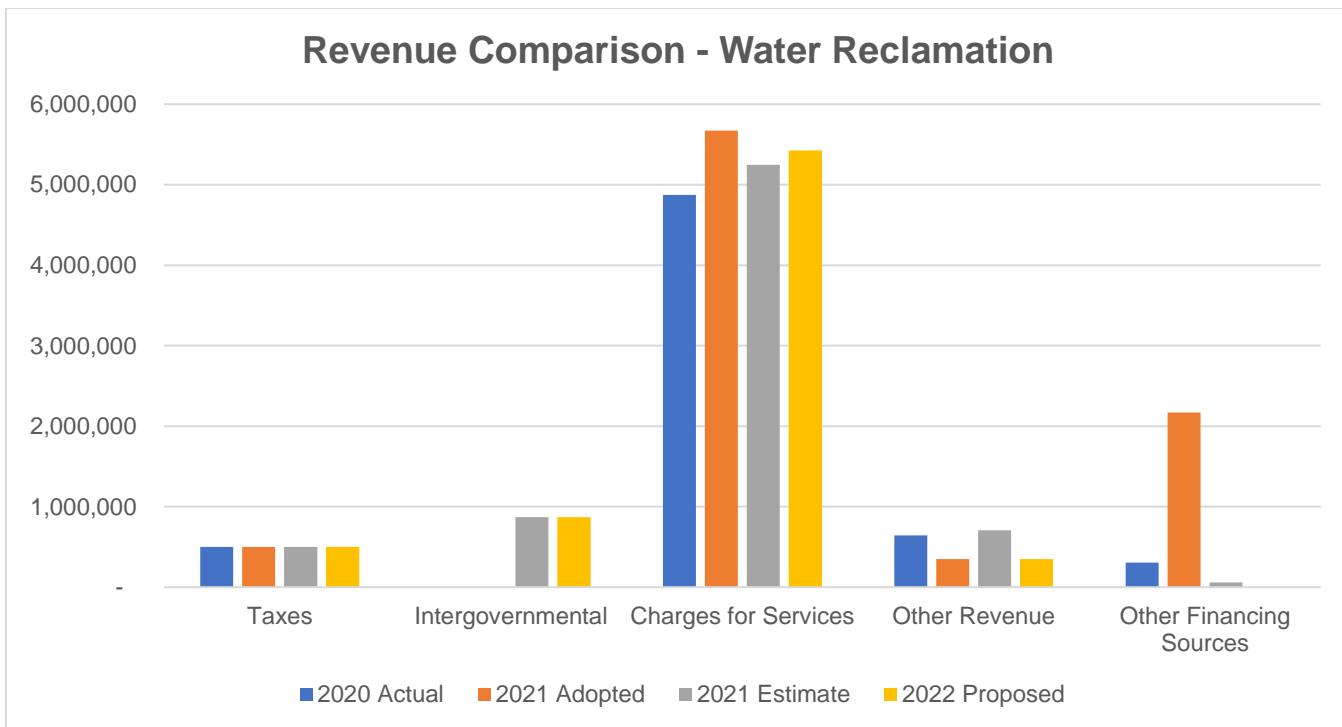
**2022 BUDGET SUMMARY – WATER RECLAMATION
(FUND 611)**

STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	500,756	500,000	500,000	500,000
Intergovernmental	1,170	-	869,922	869,922
Charges for Services	4,873,350	5,672,649	5,247,993	5,424,932
Other Revenue	642,079	350,000	707,238	350,000
Total Revenues	6,017,354	6,522,649	7,325,153	7,439,724
Other Sources				
Other Financing Sources	328,113	2,170,400	57,464	-
Transfers In	-	-	-	-
Total Revenue & Other Sources	\$6,345,467	\$8,693,049	\$7,382,617	\$7,144,854
Expenditures				
Personal Services	820,938	825,672	841,803	878,041
Supplies	608,900	558,200	479,276	554,436
Other Services & Charges	1,857,077	1,854,527	1,849,878	1,857,527
Capital Outlay	4,958	2,449,400	181,923	1,635,000
Debt Service	1,229,238	1,148,183	1,151,421	1,032,019
Total Expenditures	4,521,109	6,835,982	4,504,301	5,957,023
Other Uses				
Transfers Out	-	-	-	-
Total Expenses & Other Uses	\$4,521,109	\$6,835,982	\$4,504,301	\$5,957,023
Change in Net Assets	\$2,131,804	\$1,857,067	\$2,878,316	\$1,187,831
Net Assets, January 1	(With Water)	\$7,697,708	\$6,286,471	\$9,164,787
Net Assets, December 31	\$6,286,471	\$9,736,042	\$9,164,787	\$10,352,618

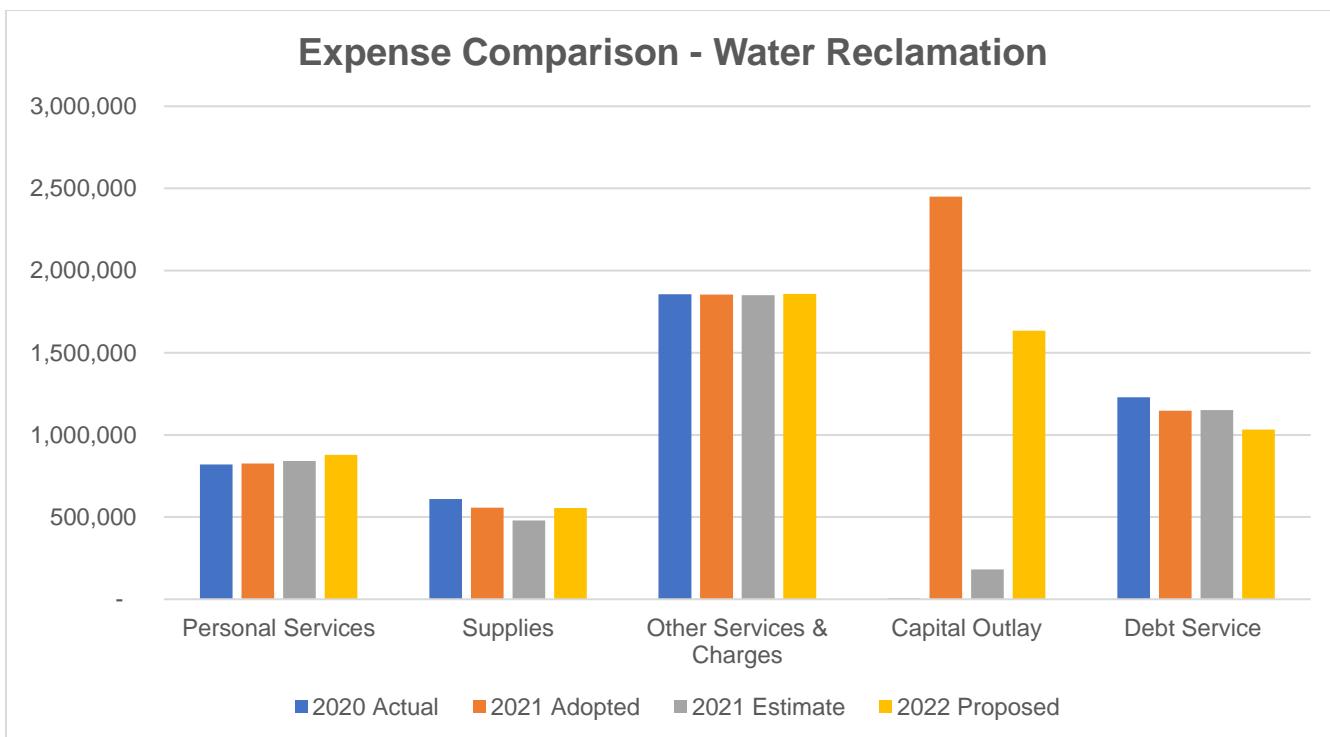
REVENUE COMPARISON – WATER RECLAMATION FUND

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	500,756	500,000	500,000	500,000
Intergovernmental	1,170	-	869,922	869,922
Charges for Services	4,873,350	5,672,649	5,247,993	5,424,932
Other Revenue	642,079	350,000	707,238	350,000
Other Financing Sources	328,113	2,170,400	57,464	-
Transfers In	-	-	-	-
Total Revenues & Other Sources	\$6,345,467	\$8,693,049	\$7,382,617	\$7,144,854



EXPENSE COMPARISON – WATER RECLAMATION

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	820,938	825,672	841,803	878,041
Supplies	608,900	558,200	479,276	554,436
Other Services & Charges	1,857,077	1,854,527	1,849,878	1,857,527
Capital Outlay	4,958	2,449,400	181,923	1,635,000
Debt Service	1,229,238	1,148,183	1,151,421	1,032,019
Transfers Out	-	-	-	-
Total Expenses & Other Uses	\$4,521,109	\$6,835,982	\$4,504,301	\$5,957,023



Function: Public Works

Department: Water Reclamation

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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	500,756	500,000	500,00	500,000	0.0%
Intergovernmental	1,170	-	869,922	869,922	100.0%
Charges for Services	4,873,351	5,672,649	5,247,993	5,424,932	4.4%
Other Revenue	642,079	350,000	707,238	350,000	0.0%
Other Financing Sources	328,113	2,170,400	57,464	-	-
Total	\$6,345,467	\$8,693,049	\$7,382,617	\$7,144,854	-17.8%

Expenses	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	820,938	825,672	841,803	878,041	6.3%
Supplies	608,900	558,200	479,276	554,436	-.07%
Other Services & Charges	1,857,077	1,854,527	1,849,878	1,857,527	.2%
Capital Outlay	4,958	2,449,400	181,923	1,635,000	-33.3%
Debt Service	1,229,238	1,148,183	1,151,421	1,032,019	-10.1%
Transfers Out	-	-	-	-	-
Total	\$4,521,109	\$6,835,982	\$4,504,301	\$5,957,023	-12.9%

Budget Detail:

		History	Current		Adopted
		2020	2021	2021	2022
		ACTUAL	Adopted	Projected	Adopted
REVENUE & OTHER FINANCING SOURCES					
31010-0000	PROPERTY TAX	500,756	500,000	500,000	500,000
TOTAL TAXES		500,756	500,000	500,000	500,000
33100-0000	FEDERAL GRANTS & AIDS			869,922	869,922
33400-0000	STATE GRANTS & AIDS		-	-	-
33429-0000	STATE GRANTS & AIDS - PERA	1,170	-	-	-
TOTAL INTERGOVERNMENTAL		1,170	-	869,922	869,922
37210-0000	SEWER CHARGES	4,787,299	5,602,649	5,240,016	5,419,832
37215-0000	BIOSOLIDS PROCESSING	67,079	65,000	-	-
37220-0000	SEWER CONNECTION	8,700	5,000	6,700	5,100
37240-0000	DEVELOPER INSTALLED SEWER	-	-	-	-
37245-0000	ASSETS - CONTR/ANOTHER FUND	-	-	1,277	-
37270-0000	OTHER REVENUE - SEWER	-	-	-	-
37290-0000	SEWER - MISC ASSESSMENT	10,272	-	-	-
TOTAL CHARGES FOR SERVICES		4,873,350	5,672,649	5,247,993	5,424,932
37271-0000	SEWER ACCESS FEE	615,765	350,000	659,091	350,000
37272-0000	TRUNK ACCESS FEES (SEWER)	14,107	-	41,907	-
36212-0000	INTEREST - IMPR FUNDS	124	-	-	-
36213-0000	INTEREST (W&WW BOND RESTRICTED)	832	-	101	-
36222-0000	REFUNDS & REIMBURSEMENTS	6,058	-	6,139	-
36230-0000	CONTRIBUTIONS & DONATIONS		-	-	-
36236-0000	INTEREST EARNED - BONDS	-	-	-	-
37250-0000	INTEREST EARNED	5,193	-	-	-
TOTAL OTHER REVENUE		642,079	350,000	707,238	350,000
TOTAL REVENUE		6,017,354	6,522,649	7,325,153	7,144,854

		History	Current		Adopted	
		2020 ACTUAL	2021 Adopted	2021 Projected	2022 Adopted	
EXPENDITURES & OTHER FINANCING USES						
WASTEWATER						
WWTP OPERATIONS 49450						
49450-1010	WAGES	221,909	212,129	285,164	221,328	
49450-1210	PERA CONTRIBUTION ~ 7.5%	73,624	15,910	21,387	16,600	
49450-1220	FICA CONTRIBUTION ~ 6.2%	11,999	13,152	15,355	13,722	
49450-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,806	3,076	3,591	3,209	
TOTAL PERSONAL SERVICES		310,338	244,267	325,497	254,859	
49450-2170	SUPPLIES	192	1,000	-	6,000	
49450-2172	WWTP PROCESS CHEMICALS	51,893	55,000	66,674	70,000	
49450-2211	GENERATOR MAINT/REPAIRS	8,240	4,500	2,837	4,500	
49450-2280	MAINTENANCE & REPAIRS	198,948	150,000	87,419	130,000	
TOTAL SUPPLIES		259,273	210,500	156,930	210,500	
49450-3820	UTILITIES	164,687	175,000	156,289	175,000	
49450-4331	PERMIT FEES	11,650	6,000	6,500	6,000	
TOTAL OTHER SERVICES & CHARGES		176,337	181,000	162,789	181,000	
TOTAL WWTP OPERATIONS		745,948	635,767	645,216	646,359	
BIOSOLIDS 49455						
49455-1010	WAGES	90,001	98,986	80,705	102,165	
49455-1210	PERA CONTRIBUTION ~ 7.5%	6,719	7,424	6,053	7,662	
49455-1220	FICA CONTRIBUTION ~ 6.2%	5,046	6,137	4,469	6,334	
49455-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,180	1,435	1,045	1,481	
TOTAL PERSONAL SERVICES		102,946	113,982	92,272	117,642	
49455-2140	BIOSOLIDS DISPOSAL	10,199	10,000	1,216	10,000	
49455-2146	ASH DISPOSAL	4,360	6,500	7,676	8,000	
49455-2170	LAB SUPPLIES	53	100	100		
49455-2172	BIOSOLIDS PROCESS CHEMICALS	32,912	45,000	45,000	45,000	
49455-2280	BIOSOLIDS MAINTENANCE & REPAIRS	56,234	50,000	80,613	70,000	
49455-2281	BIO LAB MAINTENANCE & REPAIRS	-	750	-	1,200	
TOTAL SUPPLIES		103,758	112,350	134,606	134,200	
49455-3820	UTILITIES	12,090	14,000	11,637	14,000	
49455-4331	PERMIT FEES	497	500	500	500	
TOTAL OTHER SERVICES & CHARGES		12,587	14,500	12,137	14,500	
TOTAL BIOSOLIDS		219,291	240,832	239,015	266,342	

			History	Current		Adopted
			2020	2021	2021	2022
			ACTUAL	Adopted	Projected	Adopted
COLLECTION SYSTEMS 49470						
49470-1010	WAGES	107,142	128,090	98,494	132,311	
49470-1210	PERA CONTRIBUTION ~ 7.5%	8,014	9,607	7,387	9,923	
49470-1220	FICA CONTRIBUTION ~ 6.2%	5,803	7,942	5,268	8,203	
49470-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,357	1,857	1,232	1,919	
TOTAL PERSONAL SERVICES		122,316	147,496	112,381	152,356	
49470-2120	FUEL EXPENSE	-	-	-	-	
49470-2211	GENERATOR MAINT/REPAIRS	13,785	15,000	7,360	15,000	
49470-2280	MAINTENANCE & REPAIRS	113,951	115,000	92,125	115,000	
TOTAL SUPPLIES		127,736	130,000	99,485	130,000	
49470-3030	ENGINEERING	-	-	-	-	
49470-3820	UTILITIES	79,241	95,000	64,223	95,000	
TOTAL OTHER SERVICES & CHARGES		79,241	95,000	64,223	95,000	
TOTAL COLLECTION SYSTEMS		329,293	372,496	276,089	377,356	
WWTP LAB 49480						
49480-1010	WAGES	26,324	33,320	28,847	34,773	
49480-1125	WWTP LAB - CONTRACT LABOR	28,752	35,000	-	35,000	
49480-1210	PERA CONTRIBUTION ~ 7.5%	1,972	2,499	2,164	2,608	
49480-1220	FICA CONTRIBUTION ~ 6.2%	1,441	2,066	1,545	2,156	
49480-1240	MEDICARE CONTRIBUTION ~ 1.45%	337	483	361	504	
TOTAL PERSONAL SERVICES		58,826	73,368	32,917	75,041	
49480-2170	SUPPLIES	2,745	1,800	5,318		
49480-2280	MAINTENANCE & REPAIRS	217	2,500	86	2,500	
49480-3020	PROFESSIONAL FEES		35,000	14,317		
TOTAL SUPPLIES		2,962	39,300	19,722	2,500	
TOTAL WWTP LAB		61,788	112,668	52,638	77,541	
WASTEWATER - ADMIN & GENERAL 49485						
49485-1010	WAGES (WASTEWATER ADMINISTRATION)	112,258	136,515	144,988	158,122	
49485-1110	SEVERANCE EXPENSE	8,826	-	-	-	
49485-1121	EDUCATION ALLOWANCE	-	-	-	-	
49485-1150	VACATION/COMP WAGE ACCRUAL	22,270	-	-	-	
49485-1210	PERA CONTRIBUTION ~ 7.5%	8,416	10,239	10,576	11,859	
49485-1220	FICA CONTRIBUTION ~ 6.2%	6,418	8,464	8,250	9,804	
49485-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,501	1,979	1,929	2,293	
49485-1310	HEALTH INSURANCE	66,823	89,362	112,994	96,065	
49485-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	
TOTAL PERSONAL SERVICES		226,512	246,559	278,737	278,143	
49485-2010	OFFICE SUPPLIES	954	1,000	1,667	1,000	
49485-2070	TRAINING	8,251	8,000	9,312	11,786	
49485-2115	COPIER LEASE PAYMENT	358	350	353	350	
49485-2120	MOTOR FUELS/VEHICLE EXPENSE	33,558	30,000	34,024	35,000	
49485-2180	UNIFORM/CLOTHING ALLOWANCE	634	500	1,400	1,400	
49485-2211	GENERATOR MAINTENANCE & REPAIRS	-	-	-	-	
49485-2290	SHOP EXPENSE	726	700	611	700	
49485-2291	MAINTENANCE-CITY BUILDINGS	66,554	20,000	14,034	20,000	
49485-2292	MAINTENANCE - GROUNDS	311	500	580	500	
49485-2400	SMALL TOOLS & MINOR EQUIPMENT	3,823	5,000	6,553	6,500	
TOTAL SUPPLIES		115,169	66,050	68,533	77,236	

		History	Current		Adopted
		2020	2021	2021	2022
		ACTUAL	Adopted	Projected	Adopted
49485-3010	AUDITING/ACCOUNTING	4,879	5,000	8,267	5,000
49485-3020	PROFESSIONAL SERVICES	20,205	30,000	10,994	30,000
49485-3030	ENGINEERING	65,890	50,000	29,387	50,000
49485-3060	PERSONNEL TESTING	591	500	500	500
49485-3210	TELEPHONE	5,707	6,500	6,128	6,500
49485-3230	RADIO EXPENSE	116	500	500	500
49485-3610	LIABILITY - PROPERTY - WC INSURANCE	80,045	80,000	147,360	80,000
49485-3615	CASUALTY LOSS/DEDUCTIBLE	3,275	5,000	5,000	5,000
49485-3820	UTILITIES - % CITY CENTER & UTILITY CAMPUS	-	-	-	-
49485-3821	SECURITY	854	1,000	1,000	1,000
49485-4050	CONTRACTED CLEANING SERVICE	4,283	4,000	8,295	8,500
49485-4200	DEPRECIATION	1,281,807	1,250,000	1,250,000	1,250,000
49485-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-
49485-4330	DUES & SUBSCRIPTIONS	-	250	250	250
49485-4340	BOND PAYING AGENT FEES	280	-	-	-
49485-4370	SAFETY EXPENSE	1,268	2,500	1,691	5,000
49485-4380	TECHNOLOGY EXPENSE	8,568	9,000	2,587	5,000
49485-4388	UTILITY BILL DISCOUNT	940	1,000	629	1,000
49485-4395	MISCELLANEOUS	3,165	5,000	4,716	5,000
49485-4396	CREDIT CARD FEES	24,818	21,000	23,413	21,000
49485-4397	BOND ISSUANCE & DISCOUNT EXPENSE	5,139	-	9,521	-
49485-4398	BAD DEBT EXPENSE	324	1,500	1,500	1,500
49485-4400	UTILITY BILLING STATEMENTS	10,103	10,500	9,239	10,500
49485-4500	ALLOCATION - IT USER CHARGES	66,656	80,777	89,752	80,777
49485-6125	INTEREST EXPENSE - CASH	-	-	-	-
TOTAL OTHER SERVICES & CHARGES		1,588,913	1,564,027	1,610,728	1,567,027
49485-5550	CAPITAL OUTLAY	4,958	2,449,400	181,923	1,635,000
TOTAL CAPITAL OUTLAY		4,958	2,449,400	181,923	1,635,000
49485-6110	BOND INTEREST	1,228,985	1,148,078	1,148,078	1,029,629
49485-6130	LP INTEREST - 2013		-		-
49485-6131	LP INTEREST - 2014		-		-
49485-6132	LP INTEREST - 2015	28	-		-
49485-6133	LP INTEREST - 2016	10	-		-
49485-6135	LP INTEREST - 2017	214	105	3,343	2,390
TOTAL DEBT SERVICE		1,229,237	1,148,183	1,151,421	1,032,019
49485-7200	TRANSFER OUT - TO GENERAL	-	-	-	-
49485-7260	TRANSFER OUT - TO IMPR FUND	-	-	-	-
TOTAL OTHER FINANCE USE		-	-	-	-
TOTAL WASTEWATER - ADMIN & GENERAL		3,164,789	5,474,219	3,291,342	4,589,425
TOTAL WASTEWATER EXPENDITURES		4,521,109	6,835,982	4,504,301	5,957,023
TOTAL EXPENDITURES & OTHER FINANCING USES		4,521,109	6,835,982	4,504,301	5,957,023

Budget Commentary:

- ❖ The 2022 capital budget includes replacement of aging vehicles, equipment, and necessary improvements to the City's wastewater infrastructure & related facilities.
 - A \$1,050,000 project to rehab the pretreatment building, oxidation ditches and clarifier at the water reclamation campus. The facilities are 25+ years old and approaching end of life.
 - Relocation of sewer lines on the west side of Pulaski Lake is planned for approximately \$400,000.
 - Funding for both improvements is planned from grant funds.
- ❖ A comprehensive cost of service rate study was completed in late 2020. Budgeted revenue is an estimate.
- ❖ Beginning in 2021, the water & water reclamation (formerly wastewater) departments will be split and accounted for in separate funds.
- ❖ Chemical inflation will be a greater impact for 2022.

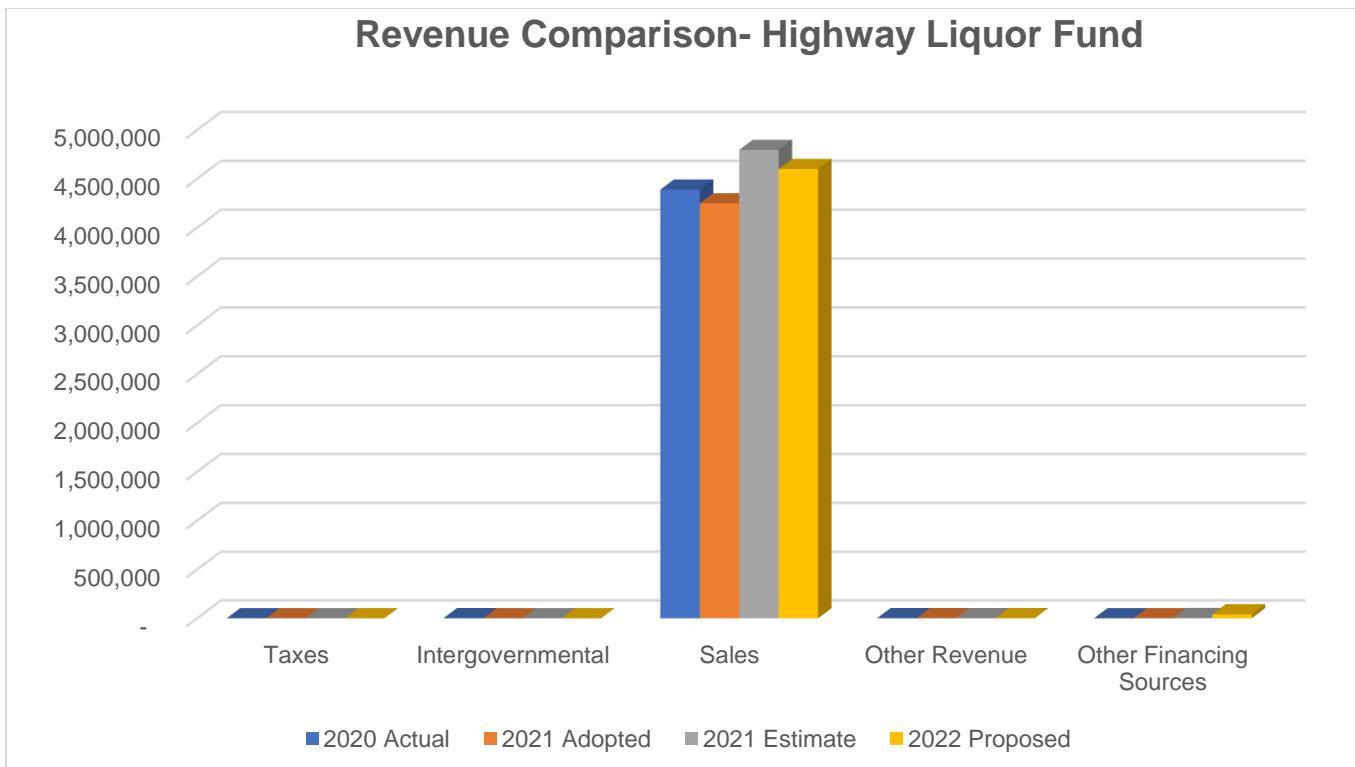
2022 BUDGET SUMMARY – HIGHWAY LIQUOR (FUND 620)
STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	-	-	-	-
Intergovernmental	1,287	-	-	-
Sales	4,388,593	4,248,050	4,794,783	4,600,000
Other Revenue	810	500	391	500
Total Revenues	4,390,690	4,248,550	4,795,174	4,600,500
Other Sources				
Other Financing Sources	-	-	1,426	40,000
Transfers In	-	-	-	-
Total Revenue & Other Sources	\$4,390,690	\$4,248,550	\$4,796,600	\$4,640,500
Expenditures				
Personal Services	492,988	403,555	472,733	496,397
Supplies	3,208,638	3,099,000	3,516,022	3,344,295
Other Services & Charges	231,881	250,993	318,553	308,530
Pandemic Response	-	-	-	-
Capital Outlay	-	35,000	35,000	40,000
Debt Service	362	188	188	27
Total Expenditures	3,938,305	3,788,736	4,322,917	4,184,550
Other Uses				
Transfers Out	450,000	450,000	450,000	450,000
Total Expenses & Other Uses	\$4,388,305	\$4,238,736	\$4,792,917	\$4,639,249
Change in Net Assets	\$2,385	\$9,814	\$3,683	\$1,251
Net Assets, January 1	\$685,586	\$750,173	\$687,971	\$691,654
Net Assets, December 31	\$687,971	\$760,341	\$691,654	\$692,905

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

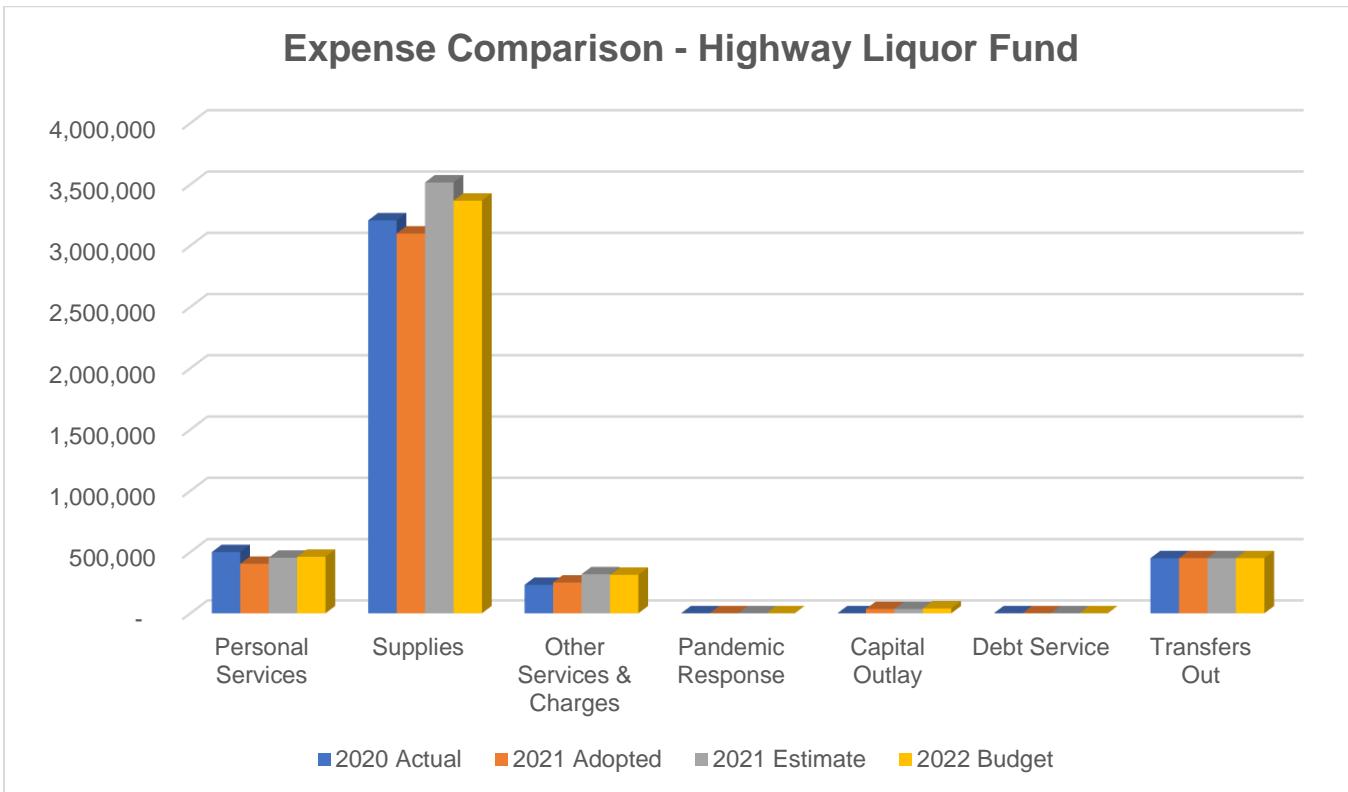
	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	-	-	-	-
Intergovernmental	1,287	-	-	-
Sales	4,388,593	4,248,050	4,794,783	4,600,000
Other Revenue	810	500	391	500
Other Financing Sources	-	-	1,426	40,000
Transfers In	-	-	-	-
Total Revenues & Other Sources	\$4,390,690	\$4,248,550	\$4,796,600	\$4,640,500



EXPENSE COMPARISON – HIGHWAY LIQUOR FUND

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	499,176	403,555	472,733	496,397
Supplies	3,206,618	3,099,000	3,516,022	3,344,295
Other Services & Charges	232,149	250,993	318,553	308,530
Pandemic Response	-	-	-	-
Capital Outlay	-	35,000	35,000	40,000
Debt Service	362	188	188	27
Transfers Out	450,000	450,000	450,000	450,000
Total Expenses & Other Uses	\$4,388,305	\$4,238,736	\$4,792,917	\$4,639,249

Expense Comparison - Highway Liquor Fund



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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	-	-	-	-	0.0%
Intergovernmental	1,287	-	-	-	0.0%
Sales	4,388,593	4,248,050	4,794,783	4,600,000	-4.1%
Other Revenue	810	500	391	500	0.0%
Other Financing Sources	-	-	1,426	40,000	0.0%
Transfer In	-	-	-	-	0.0%
Total	\$4,390,690	\$4,248,550	\$4,796,600	\$4,640,500	-3.3%

Expenses	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	499,176	403,555	472,733	496,397	8.2%
Supplies	3,206,618	3,099,000	3,516,022	3,344,295	-4.9%
Other Services & Charges	232,149	250,993	318,553	308,530	18.7%
Pandemic Response	-	-	-	-	-%
Capital Outlay	-	35,000	35,000	40,000	0.0%
Debt Service	362	188	188	27	-85.6%
Transfers Out	450,000	450,000	450,000	450,000	0.0%
Total	\$4,388,305	\$4,238,736	\$4,792,496	\$4,639,249	3.3%

Budget Detail:

		History		Current		Adopted
		2020		2021 Adopted	2021 Estimate	2022 Budget
		Actual				
REVENUE & OTHER FINANCING SOURCES						
31010-0000	TAX LEVY	-	-	-	-	-
TOTAL TAXES		-		-		-
33400-0000	STATE GRANTS & AIDS	1,287	-	-	-	-
TOTAL INTERGOVERNMENTAL		1,287		-		-
37811-0000	LIQUOR SALES	1,522,205	1,457,500	1,690,872	1,596,200	
37812-0000	BEER SALES	2,094,306	2,028,000	2,292,785	2,258,600	
37813-0000	WINE SALES	678,191	675,000	699,432	634,800	
37815-0000	OTHER MERCHANDISE	93,891	87,550	111,694	110,400	
TOTAL SALES		4,388,593	4,248,050	4,794,783	4,600,000	

		History		Current		Adopted
		2020	2021	2021	2022	
		Actual	Adopted	Estimate	Budget	
36210-0000	INTEREST EARNED	651	500	148	500	
36222-0000	REFUNDS & REIMBURSEMENTS	22	-	62	-	
36237-0000	ADVERTISING	-	-	-	-	
36240-0000	OTHER REVENUE	137	-	181	-	
TOTAL OTHER REVENUE		810	500	391	500	
TOTAL REVENUE		4,390,690	4,248,550	4,795,174	4,600,500	
39103-0000	SALE OF PROPERTY	-	-	1,426	-	
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	40,000	
TOTAL OTHER FINANCING SOURCES		-	-	1,426	40,000	
TOTAL REVENUE & OTHER FINANCING SOURCES		4,390,690	4,248,550	4,796,600	4,640,500	
EXPENDITURES & OTHER FINANCING USES						
PANDEMIC RESPONSE 42800						
42800-1010	WAGES	5,403	-	366	-	
42800-1210	PERA CONTRIBUTIONS	387	-	27	-	
42800-1220	FICA CONTRIBUTIONS	323	-	22	-	
42800-1240	MEDICARE CONTRIBUTIONS	75	-	5	-	
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	
TOTAL PERSONAL SERVICES		6,187	-	421	-	
42800-4370	SAFETY EXPENSE	268	-	-	-	
TOTAL OTHER SERVICES & CHARGES		268	-	-	-	
TOTAL PANDEMIC RESPONSE		6,455	-	421.00	-	
SALARIES & BENEFITS 49770						
49770-1010	SALARIES/WAGES	330,329	320,308	378,881	397,663	
49770-1110	SEVERANCE EXPENSE	1,302	-	-	-	
49770-1150	VACATION/COMP WAGE ACCRUAL	303	-	-	-	
49770-1210	PERA CONTRIBUTIONS (7.5%)	97,634	24,023	28,026	29,825	
49770-1220	FICA CONTRIBUTIONS (6.20%)	19,296	19,859	22,157	24,655	
49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	4,513	4,644	5,182	5,766	
49770-1310	HEALTH INSURANCE	39,612	34,721	38,488	38,488	
49770-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	
TOTAL PERSONAL SERVICES		492,988	403,555	472,733	496,397	
49775-2070	TRAINING	453	350	2,756	1,595	
49775-2110	CLEANING SUPPLIES/EXPENSE	2,557	2,000	2,312	2,200	
49775-2120	VEHICLE EXPENSE/FUEL	349	1,000	163	1,000	
49775-2170	SUPPLIES	7,663	10,000	6,981	10,000	
49775-2180	UNIFORM/CLOTHING ALLOWANCE	71	150	150	20,000	
49775-2280	MAINTENANCE & REPAIRS	14,326	20,000	20,339	20,000	

		History		Current		Adopted
		2020	2021	2021	2022	
		Actual	Adopted	Estimate	Budget	
49750-2510	OFF SALE LIQUOR	1,066,629	1,093,125	1,184,815	1,072,500	
49750-2520	MDSE FOR RESALE - BEER	1,591,288	1,419,600	1,742,095	1,670,000	
49750-2530	OFF SALE WINE	423,195	459,000	436,449	442,500	
49750-2550	MDSE FOR RESALE- ICE	9,201	10,000	15,204	17,750	
49750-2590	MDSE FOR RESALE - OTHER	46,977	43,775	55,885	41,750	
49750-2600	DISCOUNT ON SALE	43,909	40,000	48,873	45,000	
TOTAL SUPPLIES		3,206,618	3,099,000	3,516,022	3,344,295	
49775-3010	AUDITING/ACCOUNTING	4,879	5,000	8,267	6,500	
49775-3020	PROFESSIONAL FEES	114	-	7,831	-	
49775-3060	EMPLOYMENT PHYSICAL	68	500	113	500	
49775-3210	TELEPHONE	2,008	2,000	2,701	2,500	
49750-3330	FREIGHT	25,959	24,000	33,060	33,721	
49775-3610	LIABILITY INSURANCE	23,749	24,000	41,364	42,000	
49775-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	
49775-3820	UTILITIES	26,594	30,000	28,697	30,000	
49775-3821	SECURITY	2,409	1,750	1,492	1,750	
49775-4200	DEPRECIATION	31,043	32,000	32,000	32,000	
49775-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-	
49775-4310	CASH OVER/SHORT	(134)	-	(119)	-	
49775-4315	LIQUOR NSF CHECKS	431	-	39	-	
49775-4330	DUES & SUBSCRIPTIONS	2,405	2,000	4,721	3,600	
49775-4370	SAFETY EXPENSE	564	500	185	500	
49775-4380	TECHNOLOGY EXPENSE - DIRECT	7,169	8,500	17,220	8,500	
49775-4395	LIQUOR MISCELLANEOUS	1,545	1,000	1,202	3,750	
49775-4396	CREDIT CARD FEES	76,559	85,000	103,099	105,161	
49775-4398	BAD DEBT EXPENSE	-	-	-	-	
49775-4402	ADVERTISING/MARKETING	2,913	5,000	328	5,000	
49775-4500	ALLOCATION - IT USER CHARGES	23,608	29,743	36,353	33,048	
49775-6125	INTEREST EXPENSE	-	-	-	-	
TOTAL OTHER SERVICES & CHARGES		231,881	250,993	318,553	308,530	
49775-5550	CAPITAL OUTLAY	-	35,000	35,000	40,000	
TOTAL CAPITAL OUTLAY		-	35,000	35,000	40,000	
49775-6110	BOND INTEREST	-	-	-	-	
49775-6131	LP INTEREST - 2014	-	-	-	-	
49775-6136	LP INTEREST - 2018	362	188	188	27	
TOTAL DEBT SERVICE		362	188	188	27	
49775-7210	TRANSFER OUT - TO PARK FUND	450,000	450,000	450,000	450,000	
TOTAL OTHER FINANCING USE		450,000	450,000	450,000	450,000	
TOTAL ADMINISTRATION & GENERAL		4,381,850	4,238,736	4,792,496	4,639,249	
TOTAL EXPENDITURES & OTHER FINANCING USES		4,388,305	4,238,736.00	4,792,917	4,639,249	

Budget Commentary:

- ❖ Sales at the highway liquor store have been gradually increasing the last few years.

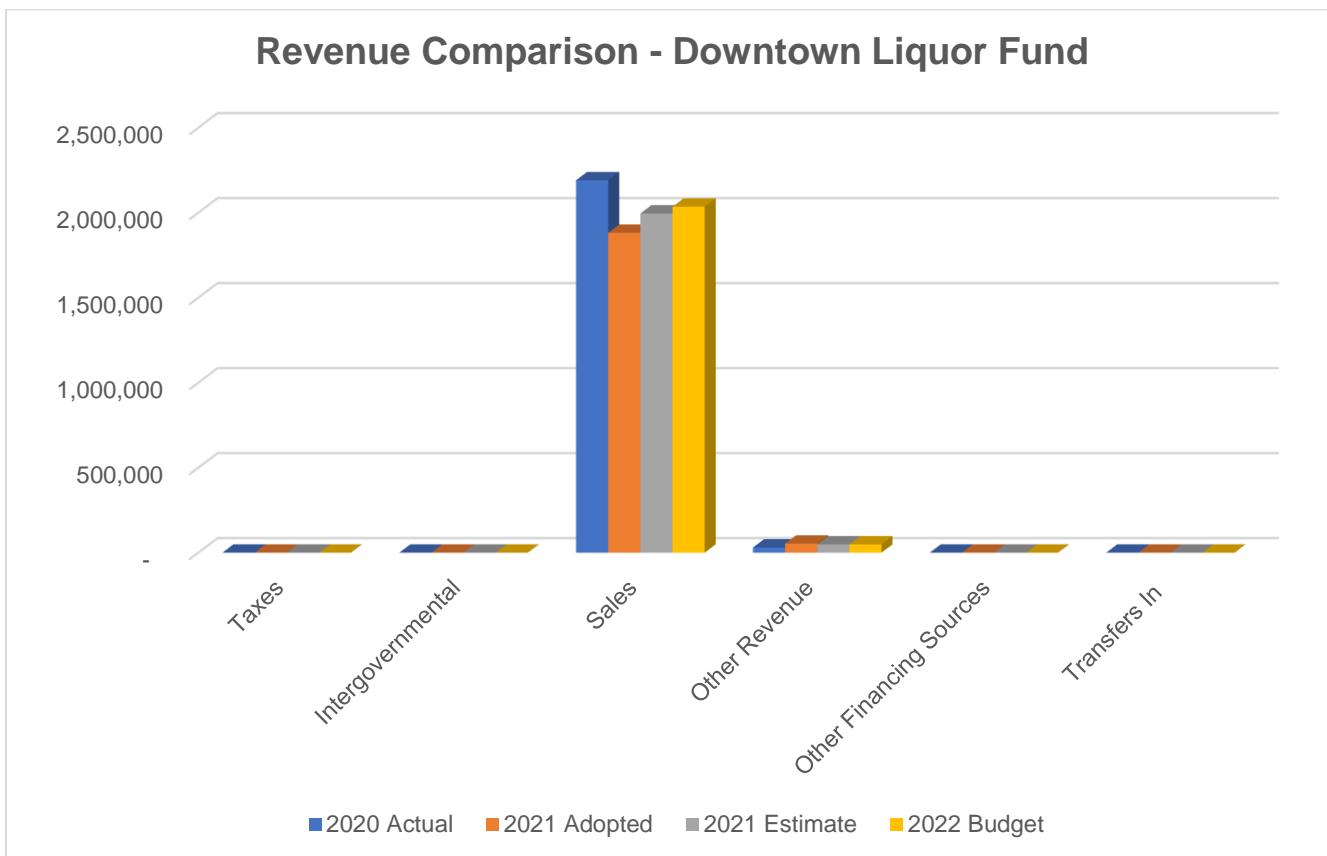
2022 BUDGET SUMMARY – DOWNTOWN LIQUOR (FUND 621)
STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Sales	2,190,504	1,881,600	1,979,380	2,015,000
Other Revenue	30,308	53,200	51,759	51,696
Total Revenues	2,220,812	1,934,800	2,031,139	2,066,696
Other Sources				
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
Total Revenue & Other Sources	\$2,220,812	\$1,934,800	\$2,031,139	\$2,066,696
Expenditures				
Personal Services	310,924	280,691	334,613	299,280
Supplies	1,786,610	1,382,820	1,387,077	1,462,728
Other Services & Charges	169,785	185,213	226,093	222,927
Pandemic Response	8,945	-	1,171	-
Capital Outlay	-	25,000	21,915	-
Debt Service	362	188	188	27
Total Expenditures	2,276,626	1,873,912	1,920,577	1,686,744
Other Uses				
Transfers Out	25,000	50,000	50,000	75,000
Total Expenses & Other Uses	\$2,301,626	\$1,923,912	\$2,031,057	\$2,059,962
Change in Net Assets	(\$80,813)	10,888	82	\$6,734
Net Assets, January 1	\$1,143,586	\$1,222,928	\$1,062,774	\$1,062,855
Net Assets, December 31	\$1,062,773	\$1,233,816	\$1,062,855	\$1,069,589

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.

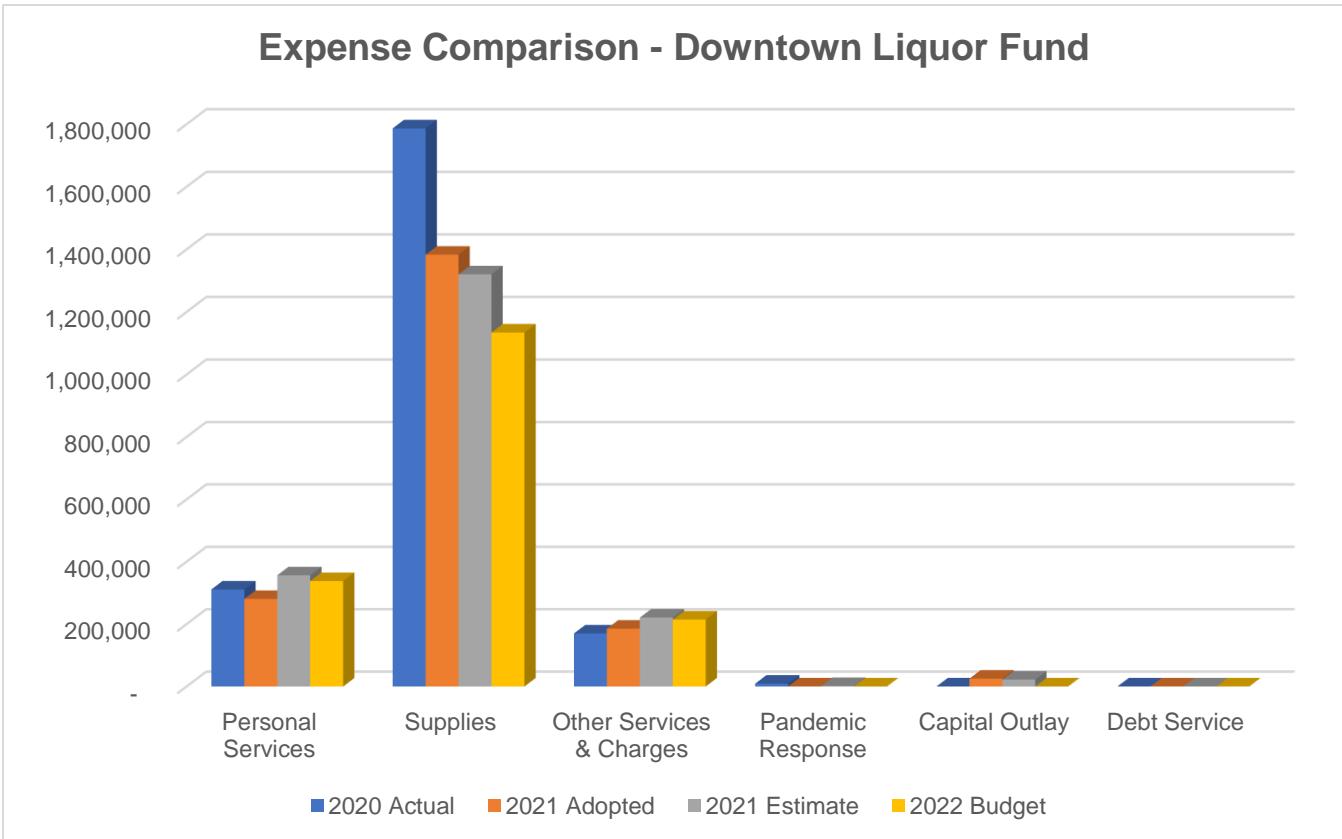
REVENUE COMPARISON – DOWNTOWN LIQUOR FUND

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Sales	2,190,504	1,881,600	1,979,380	2,015,000
Other Revenue	30,308	53,200	51,759	51,696
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
Total Revenues & Other Sources	\$2,220,812	\$1,934,800	\$2,031,139	\$2,066,696



EXPENSE COMPARISON – DOWNTOWN LIQUOR FUND

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	310,924	280,691	334,613	299,280
Supplies	1,786,610	1,382,820	1,462,728	1,462,728
Other Services & Charges	169,785	185,213	222,927	222,927
Pandemic Response	8,945	-	1,171	-
Capital Outlay	-	25,000	-	-
Debt Service	362	188	188	27
Transfers Out	25,000	50,000	50,000	75,000
 Total Expenses & Other Uses	 \$2,301,626	 \$1,923,912	 \$2,031,057	 \$2,059,962



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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	-	-	-	-	0.0%
Sales	2,190,504	1,881,600	1,979,380	2,015,000	7.1%
Other Revenue	30,308	53,200	51,759	51,696	-2.8%
Other Financing Sources	-	-	-	-	0.0%
Transfer In	-	-	-	-	0.0%
Total	\$2,220,812	\$1,934,800	\$2,031,139	\$2,066,696	7.7%

Expenses	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	310,924	280,691	334,613	299,280	20.4%
Supplies	1,786,610	1,382,820	1,462,728	1,462,728	-18.0%
Other Services & Charges	169,785	185,213	222,927	222,927	15.9%
Pandemic Response	8,945	-	1,171	-	0.0%
Capital Outlay	-	25,000	-	-	-100.0%
Debt Service	362	188	188	27	-85.6%
Transfers Out	25,000	50,000	50,000	75,000	.0%
Total	\$2,301,626	\$1,923,912	\$2,031,057	\$2,059,962	-9.7%

Budget Detail:

		History		Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
REVENUE & OTHER FINANCING SOURCES						
31010-0000	TAX LEVY	-	-	-	-	
TOTAL TAXES		-	-	-	-	
37811-0000	LIQUOR SALES	795,737	630,000	727,160	723,690	
37812-0000	BEER SALES	966,756	866,250	889,194	938,306	
37813-0000	WINE SALES	385,589	346,500	320,547	308,141	
37815-0000	OTHER MERCHANDISE	42,422	38,850	42,479	44,863	
TOTAL SALES		2,190,504	1,881,600	1,979,380	2,015,000	

		History		Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
36210-0000	INTEREST EARNED	117	-	4	-	
36220-0000	RENTS & ROYALTIES	29,837	52,900	51,396	51,396	
36222-0000	REFUNDS & REIMBURSEMENTS	18	-	79	-	
36237-0000	ADVERTISING	-	-	-	-	
36240-0000	OTHER REVENUE	336	300	280	300	
TOTAL OTHER REVENUE		30,308	53,200	51,759	51,696	
TOTAL REVENUE		2,220,812	1,934,800	2,031,139	2,066,696	
39101-0000	SALE OF PROPERTY	-	-	-	-	
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-	
TOTAL OTHER FINANCING SOURCES		-	-	-	-	
TOTAL REVENUE & OTHER FINANCING SOURCES		2,220,812	1,934,800	2,031,139	2,066,696	
EXPENDITURES & OTHER FINANCING USES						
PANDEMIC RESPONSE 42800						
42800-1010	WAGES	5,286	-	841.10	-	
42800-1210	PERA CONTRIBUTIONS	397	-	63.09	-	
42800-1220	FICA CONTRIBUTIONS	322	-	51.36	-	
42800-1240	MEDICARE CONTRIBUTIONS	75	-	12.01	-	
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	
TOTAL PERSONAL SERVICES		6,080	-	968.00	-	
42800-4370	SAFETY EXPENSE	2,865	-	203.11	-	
TOTAL OTHER SERVICES & CHARGES		2,865	-	203.00	-	
TOTAL PANDEMIC RESPONSE		8,945	-	1,171.00	-	
SALARIES & BENEFITS 49770						
49770-1010	SALARIES/WAGES	226,491	213,608	252,673	225,329	
49770-1110	SEVERANCE EXPENSE	5,450	-	-	-	
49770-1150	VACATION/COMP WAGE ACCRUAL	9,625	-	-	-	
49770-1210	PERA CONTRIBUTIONS (7.50%)	16,854	16,021	21,145	16,900	
49770-1220	FICA CONTRIBUTIONS (6.20%)	13,559	13,244	17,003	13,970	
49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	3,171	3,097	3,976	3,267	
49770-1310	HEALTH INSURANCE	35,774	34,721	39,814	39,814	
49770-1420	UNEMPLOYMENT BENEFITS	-	-	-	-	
TOTAL PERSONAL SERVICES		310,924	280,691	334,613	299,280	
49775-2070	TRAINING	410	750	1,800	1,595	
49775-2110	CLEANING SUPPLIES/EXPENSE	3,126	3,500	2,632	3,500	
49775-2120	VEHICLE EXPENSE/FUEL	322	1,000	217	1,000	
49775-2170	SUPPLIES	5,932	5,000	3,837	5,000	

		History		Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
49770-2180	UNIFORM/CLOTHING ALLOWANCE	218	150	150	150	
49775-2280	MAINTENANCE & REPAIRS	161,915	12,000	16,944	15,000	
49750-2510	OFF SALE LIQUOR	577,326	472,500	448,437	472,549	
49750-2520	MDSE FOR RESALE - BEER	752,029	606,375	691,695	729,899	
49750-2530	OFF SALE WINE	229,829	235,620	162,401	174,483	
49750-2550	MDSE FOR RESALE- ICE	3,718	3,500	5,873	5,800	
49750-2590	MDSE FOR RESALE - OTHER	25,297	19,425	25,331	26,752	
49750-2600	CUSTOMER DISCOUNTS	26,488	23,000	27,760	27,000	
TOTAL SUPPLIES		1,786,610	1,382,820	1,387,077	1,462,728	
49775-3010	AUDITING/ACCOUNTING	4,879	4,500	8,267	6,500	
49775-3020	PROFESSIONAL FEES	114	1,300	3,088	3,000	
49775-3060	PERSONNEL TESTING	60	250	250	250	
49775-3210	TELEPHONE	1,986	2,000	2,675	2,400	
49750-3330	FREIGHT	14,061	13,500	15,687	16,001	
49775-3610	LIABILITY INSURANCE	22,882	20,000	40,444	40,444	
49775-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	
49775-3820	UTILITIES	18,234	20,000	21,716	20,000	
49775-3821	SECURITY	3,211	1,800	1,800	1,800	
49775-4200	DEPRECIATION EXPENSE	24,364	25,000	25,000	25,000	
49775-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-	
49775-4310	CASH OVER/SHORT	761	250	(171)	250	
49775-4315	NSF CHECKS	99	-	-	-	
49775-4330	DUES & SUBSCRIPTIONS	2,335	2,400	3,410	3,500	
49775-4370	SAFETY EXPENSE	289	250	250	250	
49775-4380	TECHNOLOGY EXPENSE - DIRECT	10,199	8,500	14,515	8,500	
49775-4395	MISCELLANEOUS	8,859	8,000	17,151	12,750	
49775-4396	CREDIT CARD FEES	40,073	45,000	45,632	46,545	
49775-4402	ADVERTISING/MARKETING	2,943	3,000	349	3,000	
49775-4500	ALLOCATION - IT USER CHARGES	14,431	29,463	36,010	32,737	
49775-6125	INTEREST EXPENSE	5	-	19	-	
TOTAL OTHER SERVICES & CHARGES		169,785	185,213	236,093	222,927	
49775-5550	CAPITAL OUTLAY	-	25,000	21,915		
TOTAL CAPITAL OUTLAY		-	25,000	21,915	-	
49775-6110	BOND INTEREST	-	-	-	-	
49775-6131	L.P. INTEREST - 2014	-	-	-	-	
49775-6136	L.P. INTEREST - 2018	362	188	188	27	
TOTAL DEBT SERVICE		362	188	188	27	
49775-7210	TRANSFER OUT - TO PARK FUND	25,000	50,000	50,000	75,000	
TOTAL OTHER FINANCING USE		25,000	50,000	50,000	75,000	
TOTAL ADMINISTRATION & GENERAL		2,292,680	1,923,912	2,029,886	2,059,962	
TOTAL EXPENDITURES & OTHER FINANCING USES		2,301,625	1,923,912	2,031,057	2,059,962	

Budget Commentary:

- An unexpected benefit to the Covid-19 pandemic was a significant increase in liquor sales. A slight increase in sales is expected to continue in 2022 with the opening of two new multi-housing buildings in downtown Buffalo.

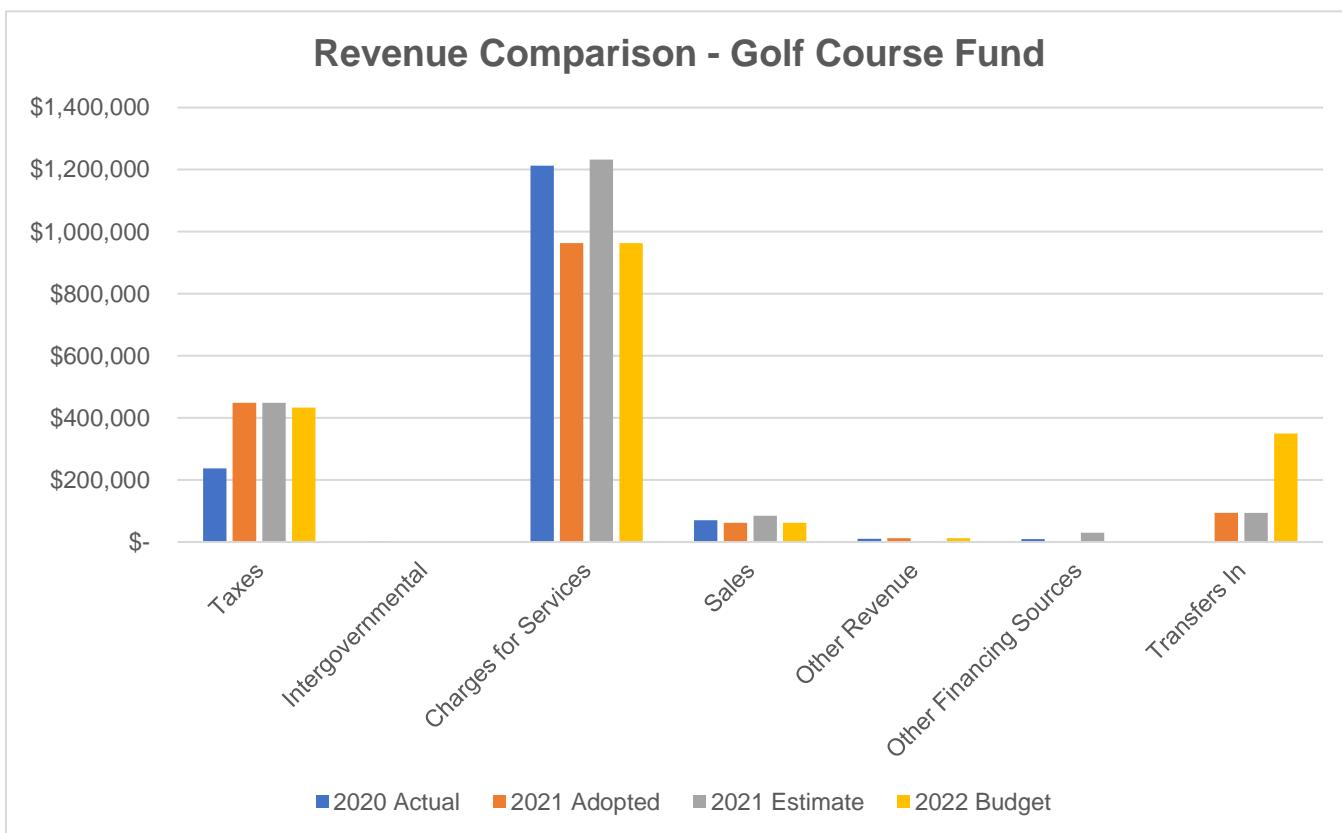
2022 BUDGET SUMMARY – GOLF COURSE (FUND 640)
STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE

	2020	2021	2021	2022
Description	Actual	Adopted	Estimate	Adopted
Revenues				
Taxes	237,777	448,431	448,431	433,294
Intergovernmental	2,860	-	-	-
Charges for Services	1,212,602	962,900	1,232,055	1,962,900
Sales	70,220	62,000	84,316	62,000
Other Revenue	10,870	12,567	2,851	12,567
Total Revenues	1,534,328	1,485,898	1,767,653	1,470,761
Other Sources				
Other Financing Sources	9,806	-	29,641	-
Transfers In	-	93,533	93,533	350,000
Total Revenue & Other Sources	\$1,544,135	\$1,579,431	\$1,890,827	\$1,820,761
Expenditures				
Personal Services	536,647	548,243	516,762	467,467
Supplies	301,091	325,150	286,755	325,150
Other Services & Charges	326,005	342,841	401,768	342,841
Capital Outlay	281,075	15,000	55,000	15,000
Debt Service	84,112	87,741	87,741	79,802
Total Expenditures	\$1,528,930	\$1,318,975	\$1,348,026	\$1,230,260
Other Uses				
Transfers Out	-	-	-	-
Total Expenses & Other Uses	\$1,528,930	\$1,318,975	\$1,348,026	\$1,230,260
Change in Net Assets	\$15,205	\$260,456	\$542,801	\$590,501
Net Assets, January 1	(\$7,381,724)	(\$6,844,731)	(\$7,314,501)	(\$6,771,700)
Net Assets, December 31	(\$7,314,501)	(\$6,584,667)	(\$6,771,700)	(\$6,181,199)

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.

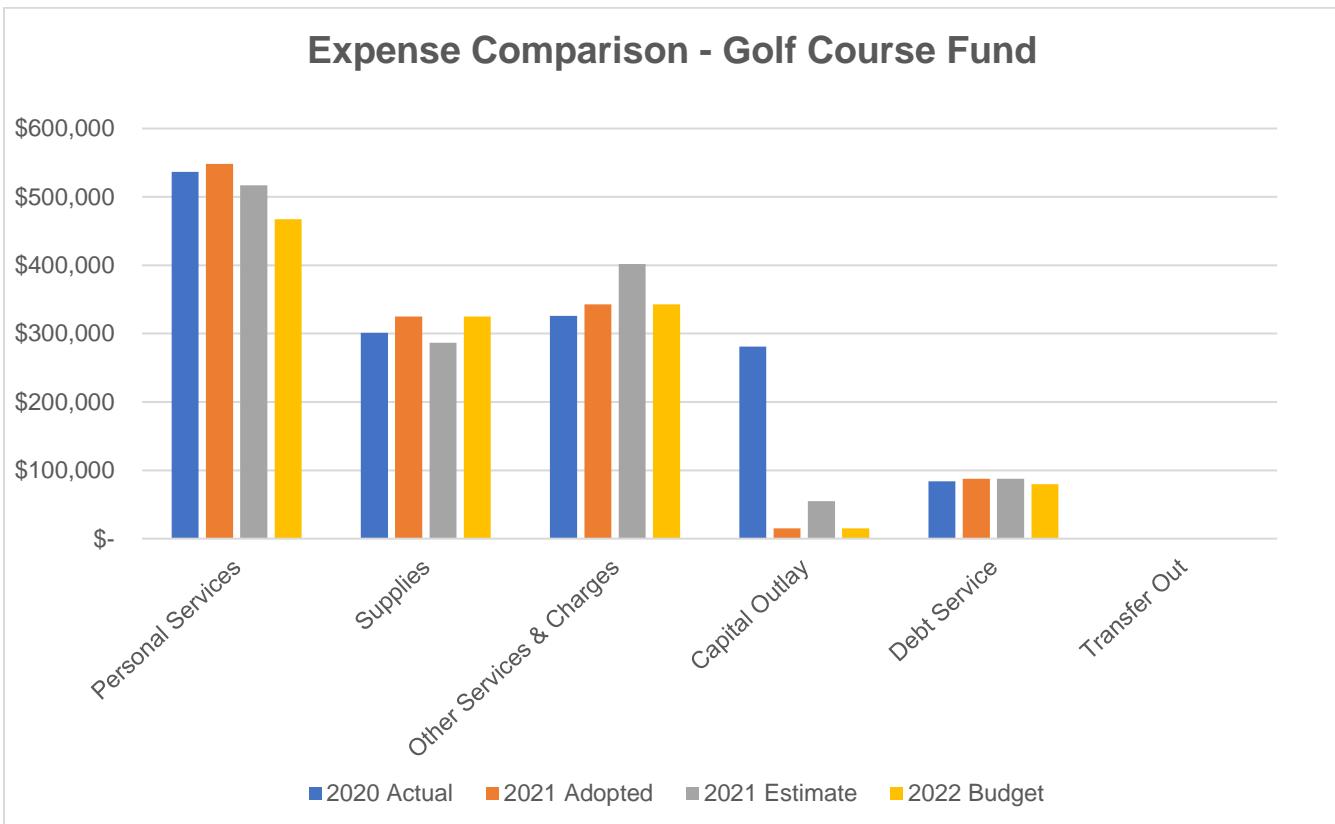
REVENUE COMPARISON – GOLF COURSE FUND

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	237,777	448,431	448,431	433,294
Intergovernmental	2,806	-	-	-
Charges for Services	1,212,602	962,900	1,232,055	962,900
Sales	70,220	62,000	84,316	62,000
Other Revenue	10,870	12,567	2,851	12,567
Other Financing Sources	9,806	-	29,641	-
Transfers In	-	93,533	93,533	350,000
Total Revenues & Other Sources	\$1,544,135	\$1,579,431	\$1,890,827	\$1,820,761



EXPENSE COMPARISON – GOLF COURSE FUND

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	536,647	548,243	516,762	467,467
Supplies	301,091	325,150	288,755	325,150
Other Services & Charges	326,005	342,841	401,768	342,841
Capital Outlay	281,075	15,000	55,000	15,000
Debt Service	84,112	87,741	87,741	79,802
Transfers Out	-	-	-	-
Total Expenses & Other Uses	\$1,528,930	\$1,318,975	\$1,348,026	\$1,230,260



Fund: Enterprise – 640

Function: Culture and Recreation

Department: Golf Course

Description of Services:

The City owns and operates an 18 – hole championship golf course known as Wild Marsh.



Budget Summary:

Revenues	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	237,777	448,431	448,431	433,294	-3.4%
Intergovernmental	2,860	-	-	-	0.0%
Charges for Services	1,212,602	962,900	1,232,055	962,900	0.0%
Sales	70,220	62,000	84,316	62,000	0.0%
Other Revenue	10,870	12,567	2,851	12,567	0.0%
Other Financing Sources	9,806	-	29,641	-	100.0%
Transfer In	-	93,533	93,533	350,000	274.2%
Total	\$1,544,135	\$1,579,431	\$1,890,827	\$1,820,761	15.28%

Expenses	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	536,647	548,243	516,762	467,467	-14.73%
Supplies	301,091	325,150	286,755	325,150	0.0%
Other Services & Charges	326,005	342,841	401,768	342,841	0.0%
Capital Outlay	281,075	15,000	55,000	15,000	0.0%
Debt Service	84,112	87,741	87,741	79,802	-9.1%
Transfers Out	-	-	-	-	0.0%
Total	\$1,528,930	\$1,318,975	\$1,348,026	\$1,230,260	-6.7%

Budget Detail:

	History		Current		Adopted
	2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
REVENUE & OTHER FINANCING SOURCES					
31010-0000	TAX LEVY ~ DEBT SERVICE	237,777	232,370	232,370	234,365
31950-0000	TAX LEVY ~ LEASE PURCHASE	-	216,061	216,061	198,929
TOTAL TAXES		237,777	448,431	448,431	433,294
33400-0000	STATE GRANTS & AIDS	2,860	-	-	-
TOTAL INTERGOVERNMENTAL		2,860	-	-	-

		History	Current		Adopted
		2020	2021	2021	2022
		Actual	Adopted	Estimate	Budget
34710-0000	GREEN FEES	597,326	400,000	639,513	400,000
34711-0000	MEMBERSHIP FEES	167,871	180,000	183,470	180,000
34712-0000	CART RENTAL	204,494	120,000	186,631	120,000
34714-0000	HANDICAP FEES	3,441	3,000	5,498	3,000
37911-0000	LIQUOR	36,139	44,400	45,999	44,400
37912-0000	BEER	80,169	111,000	108,802	111,000
37913-0000	WINE	3,105	3,000	586	3,000
37914-0000	OTHER BEVERAGES	28,022	42,000	27,455	42,000
37915-0000	FOOD SALES	88,613	48,000	31,350	48,000
37916-0000	EVENTS	-	-	-	-
37917-0000	FACILITY RENT	2,536	10,000	1,750	10,000
37918-0000	SERVICE CHARGES	888	1,500	1,000	1,500
TOTAL CHARGES FOR SERVICES		1,212,602	962,900	1,232,055	962,900
34713-0000	PRO SHOP SALES	70,220	62,000	84,316	62,000
TOTAL SALES		70,220	62,000	84,316	62,000
36210-0000	INTEREST EARNED	-	-	-	-
36216-0000	INTEREST EARNED ~ BONDS	1,367	1,367	-	1,367
36220-0000	RENTS & ROYALTIES	1,200	1,200	1,200	1,200
36222-0000	REFUNDS & REIMBURSEMENTS	6,735	-	1,540	-
36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-
36240-0000	OTHER REVENUE	1,461	10,000	-	10,000
37821-0000	ATM COMMISSION	107	-	111	-
TOTAL OTHER REVENUE		10,870	12,567	2,851	12,567
TOTAL REVENUE		1,534,328	1,485,898	1,767,653	1,470,761
39101-0000	SALE OF PROPERTY	9,806	-	-	-
39102-0000	INSURANCE RECOVERIES	-	-	29,641	-
39103-0000	GAIN ON DISPOSAL OF FIXED ASSETS	-	-	-	-
39201-0000	TRANSFER IN - FROM LIQUOR	-	-	-	350,000
39203-0000	TRANSFER IN - FROM GENERAL	93,533	93,533	-	-
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES		9,806	93,533	123,174	350,000
TOTAL REVENUE & OTHER FINANCING SOURCES		1,544,135	1,579,431	1,890,827	1,820,761

	History	Current		Adopted	
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
EXPENDITURES & OTHER FINANCING USES					
PANDEMIC RESPONSE 42800					
42800-1010	SALARIES & WAGES	1,355	-	-	
42800-1210	PERA CONTRIBUTIONS (7.5%)	102	-	-	
42800-1220	FICA CONTRIBUTIONS (6.2%)	77	-	-	
42800-1240	MEDICARE CONTRIBUTIONS (1.45%)	18	-	-	
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	
TOTAL PERSONAL SERVICES		1,551	-	-	
42800-4370	SAFETY EXPENSE	258	-	-	
TOTAL OTHER SERVICES & CHARGES		258	-	-	
TOTAL PANDEMIC RESPONSE		1,810	-	-	
COURSE & GROUNDS 49816					
49816-1010	SALARIES & WAGES	262,807	238,096	212,921	184,930
49816-1110	SEVERANCE EXPENSE	2,027	-	-	-
49816-1150	VACATION/COMP WAGE ACCRUAL	1,404	-	-	-
49816-1210	PERA CONTRIBUTIONS ~ 7.5%	(133,944)	17,857	11,776	13,870
49816-1220	FICA CONTRIBUTIONS ~ 6.2%	16,243	14,762	13,189	11,466
49816-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	3,799	3,452	3,085	2,681
49816-1310	HEALTH / DENTAL / LIFE INSURANCE	11,641	8,842	8,187	8,842
49816-1420	UNEMPLOYMENT BENEFITS	5,983	7,500	-	7,500
TOTAL PERSONAL SERVICES		169,960	290,509	249,158	229,289
48916-2070	TRAINING	651	1,500	1,296	1,500
49816-2150	MATERIALS/SUPPLIES	11,395	7,000	4,495	7,000
49816-2180	UNIFORM/CLOTHING ALLOWANCE	-	150	-	150
49816-2210	MAINTENANCE & REPAIRS ~ EQUIPM	14,532	18,000	24,383	18,000
49816-2220	GOLF COURSE OPERATIONS	9,342	7,500	11,096	7,500
49816-2222	CHEMICALS & FERTILIZERS	44,291	55,000	26,367	55,000
49816-2223	GAS/OIL/LUBE	9,371	10,000	12,726	10,000
49816-2224	SAND/SEED/SOD	5,329	6,000	7,720	6,000
49816-2280	MAINTENANCE & REPAIRS ~ GROUN	8,126	10,000	2,460	10,000
49816-2282	IRRIGATION MAINTENANCE & REPAIR	3,911	9,500	15,415	9,500
49816-2289	UNIFORMS/LAUNDRY	-	1,000	69	1,000
49816-2291	MAINTENANCE & REPAIRS ~ BUILDINC	529	2,000	27,276	2,000
TOTAL SUPPLIES		107,478	127,650	133,303	127,650
49816-3020	PROFESSIONAL FEES	779	1,000	4,220	1,000
49816-3060	PERSONNEL TESTING	175	-	-	-
49816-4395	MISCELLANEOUS	646	500	1,118	500
TOTAL OTHER SERVICES & CHARGES		1,600	1,500	5,338	1,500
49816-5550	CAPITAL OUTLAY	226,420	-	-	-
49816-5564	2018-12 BRIDGE REPLACEMENTS	54,655	-	-	-
TOTAL CAPITAL OUTLAY		281,075	-	-	-

		History	Current		Adopted	
			2020 Actual	2021 Adopted	2021 Estimate	
49816-6130	LP INTEREST - 2013	-	-	-	-	-
49816-6131	LP INTEREST - 2014	-	-	-	-	-
49816-6133	LP INTEREST - 2016	22	-	-	-	-
49816-6135	LP INTEREST - 2017	503	247	247	27	
49816-6136	LP INTEREST - 2018	476	225	225	18	
49816-6138	LP INTEREST - 2019 (2ND)	986	777	777	564	
49816-6139	LOAN INTEREST - 2020	5,680	14,809	14,809	11,458	
49816-6140	LP INTEREST - 2020 (1ST)	719	3,827	3,827	2,981	
TOTAL DEBT SERVICE		8,386	19,886	19,886	15,047	
TOTAL COURSE & GROUNDS		568,499	439,545	407,685	373,486	
FOOD & BEVERAGE 49817						
49817-1010	WAGES	130,282	60,000	44,804	60,000	
49817-1110	SEVERANCE EXPENSE	(4,028)	-	-	-	
49817-1150	VACATION/COMP WAGE ACCRUAL	(6,116)	-	-	-	
49817-1210	PERA CONTRIBUTIONS	9,601	4,500	1,315	4,500	
49817-1220	FICA CONTRIBUTIONS	8,912	3,720	3,670	3,720	
49817-1240	MEDICARE CONTRIBUTIONS	2,084	870	858	870	
49817-1310	HEALTH INSURANCE	17,835	13,523	5,440	4,760	
49817-1420	UNEMPLOYMENT BENEFITS	710	-	-	-	
TOTAL PERSONAL SERVICES		159,281	82,613	56,087	73,850	
49817-2070	TRAINING	336	500	-	500	
49817-2150	SUPPLIES	6,387	5,000	7,627	5,000	
49817-2180	UNIFORM/CLOTHING ALLOWANCE	-	75	-	75	
49817-2200	OPERATIONS	6,156	3,500	10,124	3,500	
49817-2210	EQUIPMENT MAINTENANCE	2,249	3,000	1,639	3,000	
49817-2280	MAINTENANCE & REPAIRS	-	-	-	-	
49817-2289	UNIFORMS & LAUNDRY	1,834	5,000	623	5,000	
49817-2510	LIQUOR	14,277	17,600	8,140	17,600	
49817-2520	BEER	26,243	31,000	23,591	31,000	
49817-2530	WINE	2,515	3,000	49	3,000	
49817-2590	OTHER BEVERAGES	18,884	29,000	19,224	29,000	
49817-2591	FOOD (PREPARED/PACKAGED)	46,347	23,000	15,356	23,000	
TOTAL SUPPLIES		125,227	120,675	86,372	120,675	
49817-3020	PROFESSIONAL FEES	-	-	-	-	
49817-3060	PERSONNEL TESTING	137	150	-	150	
49817-3330	FREIGHT CHARGES	129	500	148	500	
49817-4180	EVENTS EXPENSE	778	-	-	-	
49817-4392	INVENTORY ADJUSTMENT	-	-	-	-	
49817-4395	MISCELLANEOUS	-	-	111	-	
TOTAL OTHER SERVICES & CHARGES		1,043	650	259	650	
49817-5550	CAPITAL OUTLAY	-	15,000	55,000	15,000	
TOTAL CAPITAL OUTLAY		-	15,000	55,000	15,000	
TOTAL FOOD & BEVERAGE		285,551	218,938	197,718	210,175	

		History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
BUILDING & GENERAL 49818					
49818-1010	WAGES (CITY STAFF ADMIN/MAINT)	11,124	9,748	24,757	54,714
49818-1210	PERA CONTRIBUTIONS ~ 7.5%	818	731	1,841	4,104
49818-1220	FICA CONTRIBUTIONS ~ 6.2%	625	604	1,417	3,392
49818-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	146	141	332	793
TOTAL PERSONAL SERVICES		12,714	11,224	28,346	63,003
49818-2010	OFFICE SUPPLIES	607	750	4,089	750
49818-2070	TRAINING	4,109	-	-	-
49818-2120	VEHICLE EXPENSE / MILEAGE	943	1,000	289	1,000
49818-2291	BUILDING MAINTENANCE/REPAIRS	6,921	10,000	5,453	10,000
TOTAL SUPPLIES		12,579	11,750	9,831	11,750
49818-3010	AUDITING/ACCOUNTING	2,661	2,500	3,382	2,500
49818-3020	PROFESSIONAL FEES	1,284	2,500	20,195	2,500
49818-3210	TELEPHONE	5,319	5,000	4,276	5,000
49818-3610	LIABILITY - PROPERTY - WC INSURANCE	21,157	20,000	29,350	20,000
49818-3615	CASUALTY LOSS / DEDUCTIBLE	1,643	5,000	-	5,000
49818-3820	UTILITIES	49,285	55,000	52,000	55,000
49818-3821	SECURITY	1,453	1,600	1,368	1,600
49818-4200	DEPRECIATION	143,199	145,000	145,000	145,000
49818-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-
49818-4310	CASH OVER/SHORT	174	-	649	-
49818-4315	NSF CHECKS	-	-	-	-
49818-4330	DUES & SUBSCRIPTIONS	2,311	2,500	2,571	2,500
49818-4370	SAFETY EXPENSE	480	750	744	750
49818-4380	TECHNOLOGY EXPENSE - DIRECT	11,291	10,000	49,962	10,000
49818-4392	INVENTORY ADJUSTMENT	-	-	-	-
49818-4395	MISCELLANEOUS EXPENSE	5	500	133	500
49818-4396	CREDIT CARD FEES	40,702	35,000	42,000	35,000
49818-4397	BOND ADMINISTRATION FEES	475	-	475	-
49818-4398	BAD DEBT EXPENSE	-	-	-	-
49818-4402	ADVERTISING/MARKETING	2,518	5,000	4,143	5,000
49818-4500	ALLOCATION - IT USER CHARGES	22,005	30,091	33,100	30,091
49818-6125	INTEREST EXPENSE	14,808	18,000	3,908	18,000
TOTAL OTHER SERVICES & CHARGES		320,771	338,441	393,256	338,441
49818-5550	CAPITAL OUTLAY	-	-	-	-
TOTAL CAPITAL OUTLAY		-	-	-	-
49818-6110	BOND INTEREST	75,666	67,855	67,855	64,755
49818-6132	LP INTEREST - 2015	60	-	-	-
TOTAL DEBT SERVICE		75,726	67,855	67,855	64,755
TOTAL BUILDING & GENERAL		421,790	429,270	499,288	477,949

		History	Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget
GOLF PRO SHOP 49819					
49819-1010	SALARIES & WAGES	167,456	134,680	157,364	80,340
49819-1110	SEVERANCE EXPENSE	1,088	-	-	
49819-1150	VACATION/COMP WAGE ACCRUAL	330	-	-	
49819-1210	PERA CONTRIBUTIONS (7.5%)	4,391	10,101	5,007	6,026
49819-1220	FICA CONTRIBUTIONS (6.2%)	10,224	8,350	9,612	4,981
49819-1240	MEDICARE CONTRIBUTIONS (1.45%)	2,391	1,953	2,284	1,165
49819-1310	HEALTH INSURANCE	8,812	8,813	8,904	8,813
49819-1420	UNEMPLOYMENT BENEFITS	-	-	-	
TOTAL PERSONAL SERVICES		194,692	163,897	183,171	101,325
49819-2070	TRAINING	11	-	-	-
49819-2180	CLOTHING ALLOWANCE	-	75	-	75
49819-2220	OPERATIONS	3,834	21,500	4,663	21,500
49819-2225	HANDICAP FEES	1,455	1,500	1,525	1,500
49819-2288	CART MAINTENANCE	719	1,000	466	1,000
49819-2289	UNIFORMS/LAUNDRY	1,239	1,000	870	1,000
49819-2592	PRO-SHOP MERCHANDISE	48,550	40,000	49,724	40,000
TOTAL SUPPLIES		55,807	65,075	57,248	65,075
49819-3060	PERSONNEL TESTING	-	-	-	-
49819-3330	FREIGHT	2,591	2,000	2,804	2,000
49819-4395	MISCELLANEOUS	-	250	111	250
TOTAL OTHER SERVICES & CHARGES		2,591	2,250	2,915	2,250
TOTAL GOLF SHOP		253,089	231,222	243,335	168,650
TOTAL EXPENDITURES & OTHER FINANCING USES		1,530,740	1,318,975	1,348,026	1,230,260

Budget Commentary:

- ❖ Taxes levied are for debt service payments on bond Series 2016A and other capital lease agreements.
- ❖ 2022 Capital Outlay includes (1) beverage cart replacement. Other capital is being delayed one year to allow for the City Council to develop and long term plan for the course. A one-time transfer from the General Fund is budgeted to discontinue draws on the City's utility funds.
- ❖ Limited operation of Wild Marsh Grill is planned for 2022.
- ❖ An unexpected benefit of the Covid-19 pandemic in 2021 was a significant increase in user fees. Though not an indicator of future performance, a slight increase to average sales is anticipated in 2022.

ANNUAL BUDGET

INTERNAL SERVICE FUNDS

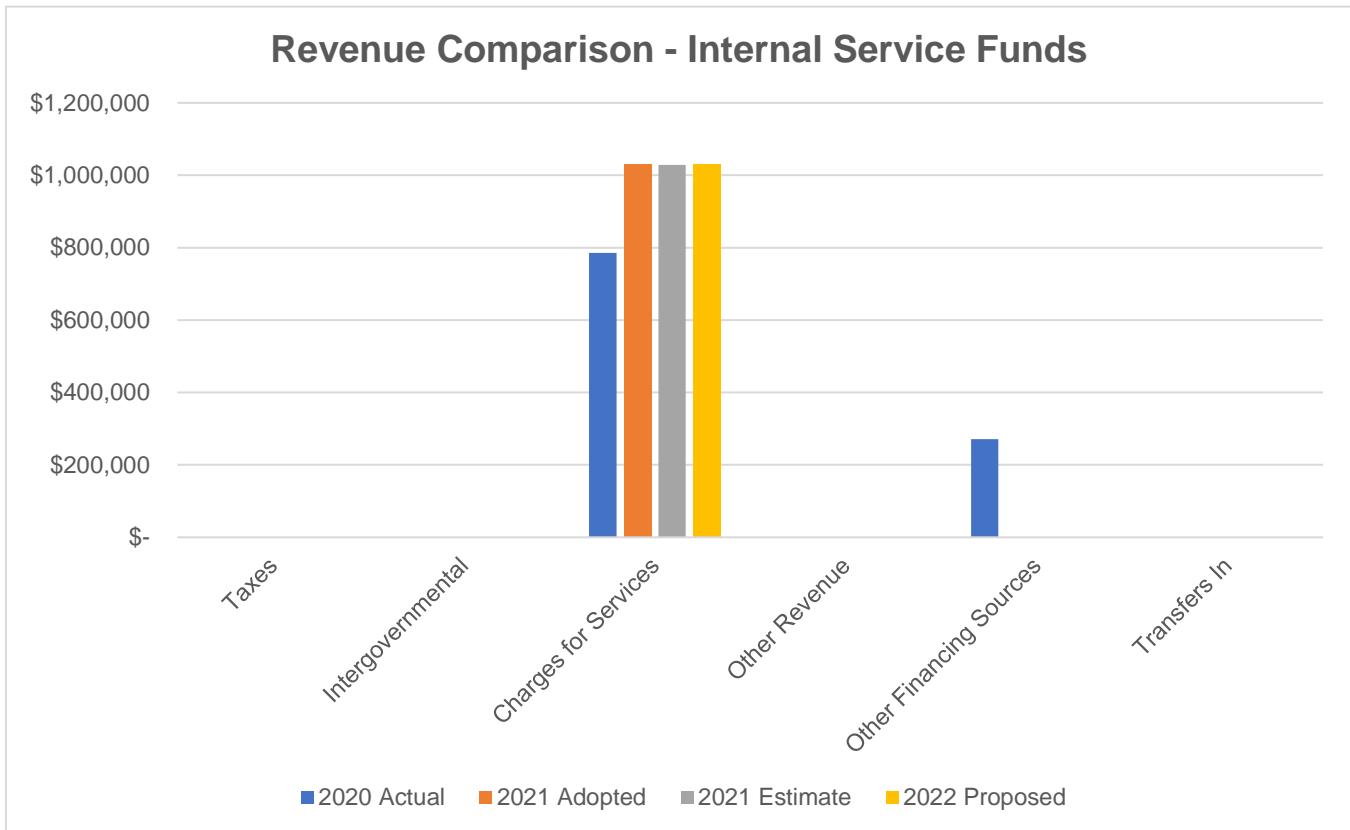
2022 BUDGET SUMMARY – INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE

Description	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Revenues				
Taxes	-	-	-	-
Intergovernmental	234	-	-	-
Charges for Services	785,480	1,029,183	1,028,275	1,029,183
Other Revenue	23	-	5	-
Total Revenues	785,737	1,029,183	1,028,281	1,029,183
Other Sources				
Other Financing Sources	271,325	-	-	-
Transfers In	-	-	-	-
Total Revenue & Other Sources	\$1,057,062	\$1,029,183	\$1,028,281	\$1,029,183
Expenditures				
Personal Services	230,631	146,291	134,412	219,230
Supplies	219,275	120,727	139,894	143,265
Other Services & Charges	643,478	692,165	644,545	474,965
Capital Outlay	7,900	70,000	83,831	65,000
Debt Service	-	-	-	-
Total Expenditures	1,101,284	1,029,183	1,002,682	954,940
Other Uses				
Transfers Out	-	-	-	-
Total Expenses & Other Uses	1,101,284	\$1,029,183	\$1,002,682	\$954,940
Change in Net Assets	-	-	\$25,599	\$74,243
Net Assets, January 1	-	(\$44,222)	(\$32,076)	(\$6,477)
Net Assets, December 31	(\$32,076)	(\$44,222)	(\$6,477)	\$67,766

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.

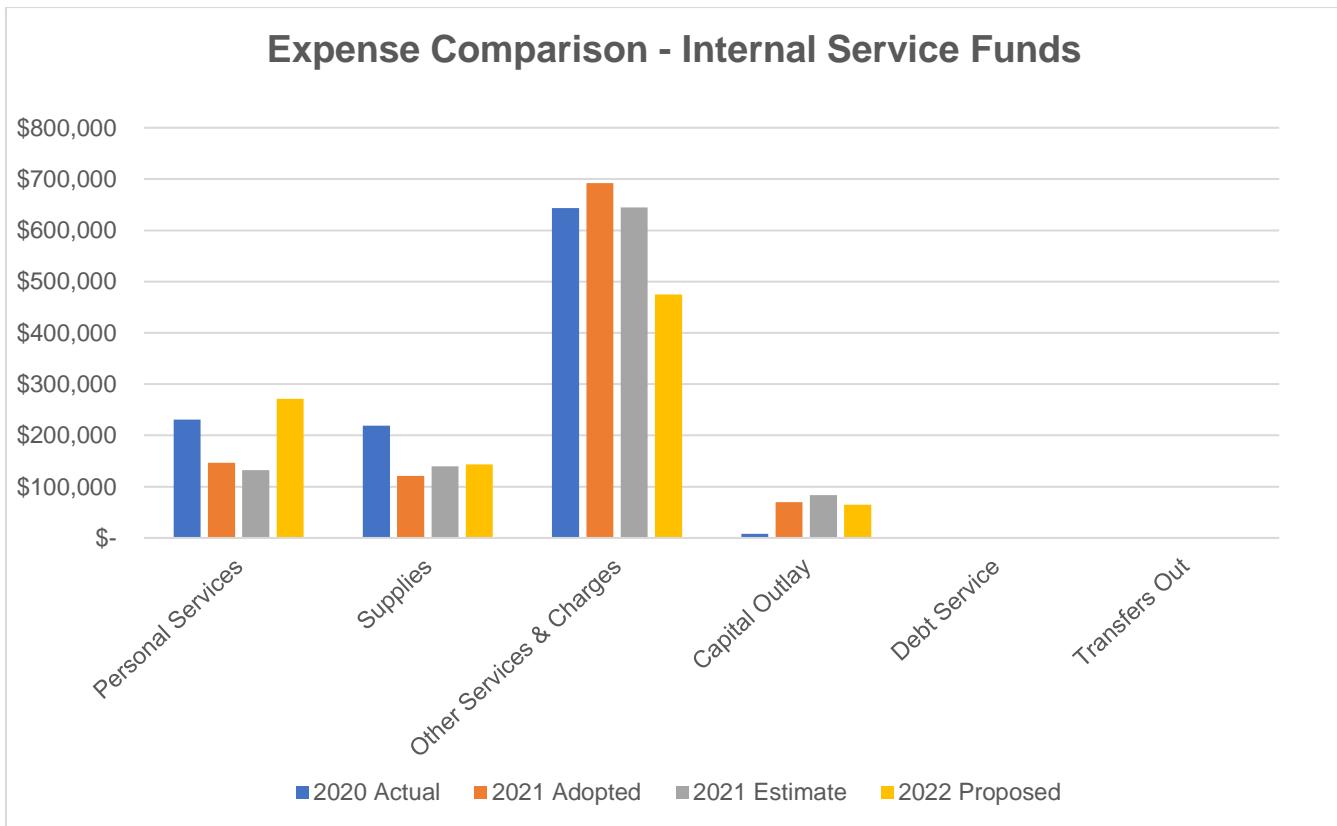
REVENUE COMPARISON – INTERNAL SERVICE FUNDS

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Taxes	-	-	-	-
Intergovernmental	234	-	-	-
Charges for Services	785,480	1,029,183	1,028,275	1,029,183
Other Revenue	23	-	5	-
Other Financing Sources	271,325	-	-	-
Transfers In				
Total Revenues & Other Sources	\$1,057,062	\$1,029,183	\$1,028,281	\$1,029,183



EXPENSE COMPARISON – INTERNAL SERVICE FUNDS

	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted
Personal Services	230,631	146,291	134,412	271,709
Supplies	219,275	120,727	139,894	143,265
Other Services & Charges	643,478	692,165	744,545	474,965
Capital Outlay	7,900	70,000	83,831	65,000
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenses & Other Uses	\$1,101,284	\$1,029,183	\$1,002,682	\$954,940



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	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Taxes	-	-	-	-	0.0%
Intergovernmental	234	-	-	-	0.0%
Charges for Services	785,480	1,029,183	1,028,275	1,029,183	0.0%
Other Revenue	23	-	5	-	0.0%
Other Financing Sources	271,325	-	-	-	0.0%
Total	\$1,057,062	\$1,029,183	\$1,028,281	\$1,029,183	0.0%

Expenses	2020 Actual	2021 Adopted	2021 Estimate	2022 Adopted	% Change
Personal Services	230,631	146,291	134,412	271,709	85.7%
Supplies	219,275	120,727	139,894	143,265	18.7%
Other Services & Charges	643,478	692,165	644,545	474,965	-31.4%
Capital Outlay	7,900	70,000	83,831	65,000	-7.1%
Debt Service	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
Total	\$1,101,284	\$1,029,183	\$971,935	\$954,940	-7.2%

Budget Detail:

		History		Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
REVENUE						
33400-0000	STATE GRANTS & AIDS	234	-	-	-	-
TOTAL INTERGOVERNMENTAL		234				
38400-0000	IT SERVICES	785,480	1,029,183	1,028,275	1,029,183	
TOTAL CHARGES FOR SERVICES		785,480				
36210-0000	INTEREST EARNED	7	-	-	-	-
36222-0000	REFUNDS & REIMBURSEMENTS	16	-	5	-	-
36240-0000	OTHER REVENUE	-	-	-	-	-
TOTAL OTHER REVENUE		23		5		
TOTAL REVENUE		785,737		1,029,183		1,029,183

		History		Current		Adopted
		2020 Actual	2021 Adopted	2021 Estimate	2022 Budget	
37145-0000	ASSETS-CONTRIBUTED/ANOTHERFUND	271,325	-	-	-	
39102-0000	INSURANCE RECOVERIES	-	-	-	-	
39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-	
39210-0000	TRANSFERS IN - FROM ELECTRIC	-	-	-	-	
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-	
TOTAL OTHER FINANCING SOURCES		271,325	-	-	-	
TOTAL REVENUE & OTHER FINANCING SOURCES		1,057,062	1,029,183	1,028,281	1,029,183	
EXPENDITURES & OTHER FINANCING USES						
49950-1010	WAGES (CENTRAL IT)	92,924	111,325	105,479	219,230	
49950-1110	SEVERANCE EXPENSE	3,654	-	-	-	
49950-1150	VAC/COMP ACCRUAL	14,293	-	-	-	
49950-1210	PERA CONTRIBUTION ~ 7.5%	83,748	8,349	6,396	16,442	
49950-1220	FICA CONTRIBUTION ~ 6.2%	5,137	6,902	4,696	13,592	
49950-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,201	1,614	1,098	3,179	
49950-1310	HEALTH INSURANCE	20,053	18,101	16,743	19,266	
49950-1420	UNEMPLOYMENT BENEFITS	9,620	-	-	-	
TOTAL PERSONAL SERVICES		230,631	146,291	134,412	271,709	
49950-2010	OFFICE SUPPLIES	616	500	168	500	
49950-2070	TRAINING	9,825	1,500	500	2,690	
49950-2120	VEHICLE EXPENSE	19	-	-	-	
49950-2150	MATERIALS/SUPPLIES	6,571	5,000	17,025	5,000	
49950-2180	CLOTHING ALLOWANCE	48	75	75	75	
49950-2210	EQUIPMENT MAINTENANCE	-	-	7,804	-	
49950-2280	MAINTENANCE & REPAIRS	76,518	83,652	79,911	105,000	
49950-2400	SMALL TOOLS & MINOR EQUIPMENT	125,679	30,000	34,411	30,000	
TOTAL SUPPLIES		219,275	120,727	139,894	143,265	
49950-3020	PROFESSIONAL SERVICES	350,364	406,400	375,000	200,000	
49950-3060	PERSONNEL TESTING	-	-	-	-	
49950-3210	TELEPHONE	99,462	148,650	105,000	150,000	
49950-3610	LIABILITY - PROPERTY - WC INSURANCE	1,173	1,250	2,398	2,500	
49950-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-	
49950-3820	UTILITIES	324	365	163	365	
49950-4200	DEPRECIATION	71,271	70,000	70,000	75,000	
49950-4330	DUES & SUBSCRIPTIONS	4,446	700	1,984	700	
49950-4380	TECHNOLOGY EXPENSE	112,051	64,800	90,000	46,400	
49950-4395	MISCELLANEOUS	4,316	-	-	-	
49950-6125	INTEREST EXPENSE	72	-	-	-	
TOTAL OTHER SERVICES & CHARGES		643,478	692,165	644,545	474,965	
49950-5550	CAPITAL OUTLAY	7,900	70,000	83,831	65,000	
TOTAL CAPITAL OUTLAY		7,900	70,000	83,831	65,000	
TOTAL EXPENDITURES & OTHER FINANCING USES		1,101,284	1,029,183	1,002,682	954,940	

Budget Commentary:

- ❖ The City staffs one full-time employee and contracts with Paumen Computing Services for network maintenance.
- ❖ Capital Outlay includes net app storage expansion & network switch expansion.
- ❖ Included in the budget is funding for a new City website.

ANNUAL BUDGET

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 proposed
- 3) Funding source should be identified
- 4) Detail should include annual operating costs or savings for proposed 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.

Significant Non-recurring Projects

Significant non-recurring projects for larger infrastructure and capital improvements are included in the 5-year Capital Improvement Plan. Plans, budget amounts, and funding are approved by City Council on a project-by-project basis. These projects are accounted for in a capital project fund or the related enterprise fund. The following is a summary of current and potential significant non-recurring projects at this time.

Pre-design Phase:

- ***Civic Center Floor Renovations (2019-11):***
The Civic Center concrete floor incurred damage during the 2018/2019 ice season from a faulty sub-floor heating system. Repairs and or replacement to the Civic Center floor are needed in the coming years. A preliminary cost estimate range is \$1 – \$1.4 million. A portion of the project will be covered with insurance proceeds.
- ***Electrical Substation #2 Construction & Development (NA):***
A feasibility study is planned in 2021 for a second electric substation with potential construction and development in 2024-2025.
- ***City Facilities Study (NA):***
In 2021 the Council and staff updated the City's strategic plan. Within that plan it was noted that City buildings and facilities have become crowded and lack space for employees, meeting spaces and storage. The strategic plan established that a facilities study is to be sought by a firm to determine estimated costs for facilities expansions and improvements for office space, meeting rooms, and spaces for housing equipment and vehicles. Buffalo Wine & Spirits store will be a part of the study to determine its potential redesign to better meet the current and future retail demands.

Design Phase:

- ***Lift Station & Forcemain Improvements (2015-4):***
A comprehensive lift station evaluation report was conducted in 2017. The items improvements were planned to be completed in phases with phase 1 being completed in 4 parts. Due to significant inflow and infiltration reductions from recent projects, one of the four parts can be delayed until forcemain capacity is needed for growth. The remaining three parts of Phase 1 will be completed in conjunction with Trunk Highway 25 S reconstruction. Estimated cost is \$2,511,000 between 2022 – 2024. The estimated cost of the fourth part being delayed until needed for growth is \$3,040,000.
- ***Trunk Highway 25 South Reconstruction (2016-9):***
Minnesota Department of Transportation has improvement plans to reconstruct Highway 25 from south of 1st St S to north of Settlers Parkway/Wright CR 147 in Buffalo in 2023. In conjunction with this project, the City is planning improvements to the underground water, sewer, fiber & electrical infrastructure. The preliminary cost estimated for the City portion is \$2,400,000 (not including electric or fiber costs).

Construction Phase:

- ***Dague Avenue & 30th Street Reconstruction (2018-13):***
Improvements to make Dague Avenue a collector road are necessary to accommodate the increased traffic from residential development. Dague Avenue also serves the Buffalo High School and generates a significant amount of traffic as a result. The roadway will be regraded, widened and replaced for an upgraded corridor. Drainage system improvements are also

integral to the project. Improvements consist of new turn lanes at 30th Street, Buffalo Ridge Drive, Copper Creek Lane and Arbor Drive. A trail will be constructed on the west side of Dague and south side of 30th connecting multiple existing sidewalks and trails. Dague Avenue updates began in the fall of 2021 and will continue to fall 2022. Total project cost for Dague Avenue is \$6,500,000. The majority of funding is coming from State funds and local assessments and developer contributions. City of Buffalo costs include \$141,000 from the Water Fund, \$38,000 from the Sewer Fund, and \$298,000 from the Park Fund.

Wright County will build a roundabout at the intersection of County Road 35 and Dague Avenue beginning in June 2022. Total project cost for the roundabout is \$2,500,000. Funding will come from a \$400,000 grant and the remaining funding from Wright County and the City of Buffalo. City of Buffalo estimated costs of \$450,000 will be funded from the City's Municipal State Aid account.

- ***Water Reclamation Campus – Pre-treatment Building Improvements (2020-8):***

The wastewater pretreatment facility was constructed in 1996 and most of the equipment, piping, HVAC, and electrical controls are original to 1996 and nearing end-of-life. The building contains one of the harshest environments in the whole facility and needs general improvements of all systems in the next few years. Work is planned to begin in 2021. Estimated cost is \$1.8 million.

- ***Downtown Fire Station (2018-16):***

The City has contracted with Short Elliott Hendrickson (SEH) to provide architectural services and project oversight for the design and construction of a new downtown fire station. The existing station no longer meets the needs of the Buffalo Fire Department. This project will be partially funded by a reserve of fire charge revenue with bond proceeds covering the remaining amount. Estimated completion of the project is August 2021.

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.

NEW COMMUNITY CENTER	\$28,000,000+
Acquire site and construct a multi-use recreation facility with aquatic center.	
FIRE TRAINING TOWER	\$2,275,000
Acquire site and construct a facility for firefighter training.	
BENTFIELD MILLS IMPROVEMENTS	\$1,114,000
Reconfigure and renovate existing athletic fields.	
CITY HALL/COUNCIL CHAMBERS ADDITION	\$2,000,000
Relocate council chambers to old fire station site as an addition to City Hall. Remodel existing council chamber space for offices & meeting rooms.	
STREETS & PARKS FACILITY ADDITION	\$300,000+
Add to existing streets & parks facility to meet needs of growing city.	
BUFFALO WINE & SPIRITS ADDITION/REMODEL	\$3,000,000+
Acquire land, reconfigure & increase space in the existing building.	
WILD MARSH BRIDGE REPLACEMENTS	\$600,000+
Replace existing bridge/boardwalks at golf course.	



City of Buffalo, Minnesota
Capital Improvement Plan

2022 thru 2026

Projects & Funding Sources by Department

Summary

DEPARTMENT	2022	2023	2024	2025	2026	TOTAL
Mayor & Council	-	-	32,200	-	-	32,200
City Clerk	-	-	-	-	-	-
Election	-	-	-	-	-	-
Administration	100,000	100,000	-	119,000	55,000	374,000
Engineering	-	-	-	-	-	-
Police	130,000	147,000	132,000	421,000	193,000	1,023,000
Civil Defense	20,000	20,000	-	-	-	40,000
Street	5,505,044	2,145,000	735,000	732,500	2,740,000	11,857,544
Community Center	-	-	-	24,000	18,000	42,000
Park	404,000	300,000	325,000	2,817,500	325,000	4,171,500
Fire	75,000	130,000	12,000	60,000	-	277,000
Library	-	120,000	-	-	-	120,000
Airport	255,000	140,229	46,000	340,000	100,000	881,229
Civic Center	202,150	1,441,000	32,000	385,000	160,000	2,220,150
Electric	1,170,500	1,830,000	2,770,000	2,960,000	945,000	9,675,500
Fiber	110,000	70,000	200,000	110,000	90,000	580,000
Water	519,500	1,309,500	625,000	111,000	185,000	2,750,000
Water Reclamation	2,885,000	2,592,000	1,367,000	3,405,000	290,000	10,539,000
Buffalo Wine & Spirits	40,000	-	-	-	3,500,000	3,540,000
Downtown Wine & Spirits	-	131,000	25,000	35,000	-	191,000
Wild Marsh	72,000	50,000	65,000	65,000	35,000	287,000
MIS	65,000	306,000	378,500	19,000	35,000	803,500
TOTALS	11,553,194	10,831,729	6,744,700	11,604,000	8,671,000	49,404,623

FUNDING SOURCES	2022	2023	2024	2025	2026	TOTAL
Airport Fund	36,500	14,023	46,000	34,000	30,000	160,523
Capital Equipment Fund	-	-	-	536,000	480,000	1,016,000
Capital Project Fund	500,000	500,000	500,000	500,000	500,000	2,500,000
Civic Center Fund	42,150	41,000	32,000	-	-	115,150
Debt Proceeds	2,678,000	7,792,000	4,360,200	8,665,000	6,195,000	29,690,200
Electric & Fiber Fund	580,500	525,000	626,667	570,000	535,000	2,837,167
Federal Aid/Grant	1,919,844	126,206	-	306,000	-	2,352,050
Fire Fund	75,000	130,000	12,000	60,000	-	277,000
Franchise Fee	-	-	-	-	-	-
General Fund	-	15,000	-	178,000	131,000	324,000
Golf Fund	30,000	50,000	-	-	-	80,000
Insurance Proceeds	-	700,000	-	-	-	700,000
Liquor Fund	-	21,000	25,000	35,000	-	81,000
MIS Fund	65,000	6,000	78,500	19,000	35,000	203,500
Park Improvement Fund	190,000	220,000	210,000	225,000	220,000	1,065,000
State Aid/Grant	4,142,182	120,000	-	-	70,000	4,332,182
Special Assessments	604,362	-	-	-	-	604,362
Water Fund	144,500	109,500	311,667	111,000	185,000	861,667
Water Reclamation Fund	545,156	462,000	542,666	365,000	290,000	2,204,822
TOTALS	11,553,194	10,831,729	6,744,700	11,604,000	8,671,000	49,404,623

MAYOR & COUNCIL							
Item Description		2022	2023	2024	2025	2026	TOTAL
Council Dais				32,200			32,200
TOTALS		-	-	32,200	-	-	32,200
Funding Sources							
Capital Equipment Fund				-			-
Debt Proceeds				32,200			32,200
TOTALS		-	-	32,200	-	-	32,200
CITY CLERK							
Item Description		2022	2023	2024	2025	2026	TOTAL
TOTALS		-	-	-	-	-	-
Funding Sources							
TOTALS		-	-	-	-	-	-
ELECTION							
Item Description		2022	2023	2024	2025	2026	TOTAL
TOTALS		-	-	-	-	-	-
Funding Sources							
TOTALS		-	-	-	-	-	-
ADMINISTRATION							
Item Description		2022	2023	2024	2025	2026	TOTAL
Old Fire Station Demolition or Re-use		100,000	-				100,000
Public Restrooms - Downtown			100,000				
Replace DX cooling coil & 30 ton unit - AHU system				-	65,000		65,000
Update Controls - AHU & VAVS systems					54,000		54,000
Replace boilers w/ high efficiency						55,000	55,000
TOTALS		100,000	100,000	-	119,000	55,000	374,000
Funding Sources							
Capital Project Fund							-
Debt Proceeds		100,000	100,000				200,000
General Fund				-	119,000	55,000	174,000
TOTALS		100,000	100,000	-	119,000	55,000	374,000

ENGINEERING							
Item Description	2022	2023	2024	2025	2026		TOTAL
TOTALS	-	-	-	-	-	-	-
Funding Sources	2022	2023	2024	2025	2026		TOTAL
TOTALS	-	-	-	-	-	-	-
POLICE							
Item Description	2022	2023	2024	2025	2026		TOTAL
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)	65,000						65,000
Unit 421 ~ Ford Police Interceptor SUV (5 year life)				66,000			66,000
Unit 422 ~ Ford Police Interceptor SUV (5 year life)			66,000				66,000
Unit 423 ~ Chevrolet Tahoe Interceptor SUV (5 year life)					67,500		67,500
Unit 424 ~ Chevrolet Tahoe Interceptor SUV (5 year life)					67,500		67,500
Unit 425 ~ Ford Police Interceptor SUV (5 year life)		66,000					66,000
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)			66,000				66,000
PD remodel & repair (kitchen addition)				56,000			56,000
PD roof replacement		15,000					15,000
PD addition (office space & garage)				216,000			216,000
Replace DX Cooling Coil & 25-ton unit - AHU System				63,000			63,000
Update Controls for AHU & VAVs systems					58,000		58,000
TOTALS	130,000	147,000	132,000	421,000	193,000		1,023,000
Funding Sources	2022	2023	2024	2025	2026		TOTAL
Capital Equipment Fund				86,000	135,000		221,000
Debt Proceeds	130,000	132,000	132,000	335,000			729,000
General Fund	-	15,000			58,000		73,000
TOTALS	130,000	147,000	132,000	421,000	193,000		1,023,000
CIVIL DEFENSE							
Item Description	2022	2023	2024	2025	2026		TOTAL
Emergency Siren	20,000	20,000					40,000
TOTALS	20,000	20,000	-	-	-		40,000
Funding Sources	2022	2023	2024	2025	2026		TOTAL
Capital Equipment Fund							-
Debt Proceeds	20,000	20,000					40,000
TOTALS	20,000	20,000	-	-	-		40,000

STREET							
Item Description		2022	2023	2024	2025	2026	TOTAL
Western Star Plow Truck *	1	230,000					230,000
Bobcat T-76*	2	67,000					67,000
Full Size Loader with Attachments			215,000				215,000
Trailers (Qty 2) for hauling large equipment			30,000				30,000
Plow Truck*				235,000			235,000
IH Utility Tractor U series with push plow*					105,000		105,000
Mid Size Loader*					110,000		110,000
Plow Truck*						240,000	240,000
							-
HVAC - Update control system & CO/NO2 detection			-		17,500		17,500
							-
Pavement Management (Mill & Overlay)		500,000	500,000	500,000	500,000	500,000	2,500,000
Dague Ave Reconstruction		4,333,044					4,333,044
Dague/CSAH35 Roundabout		375,000					375,000
TH25 South Reconstruction - City Share			1,400,000				1,400,000
Street Reconstruction - NE						2,000,000	2,000,000
							-
TOTALS		5,505,044	2,145,000	735,000	732,500	2,740,000	11,857,544
Funding Sources							
Funding Sources		2022	2023	2024	2025	2026	TOTAL
Debt Proceeds		297,000	1,645,000	235,000		2,000,000	4,177,000
Capital Equipment Fund				-	215,000	240,000	455,000
Capital Project Fund		500,000	500,000	500,000	500,000	500,000	2,500,000
Federal Aid/Grant		-					-
Franchise Fee (Under consideration)		-	-	-	-	-	-
General Fund			-		17,500		17,500
State Aid/Grant		4,103,682					4,103,682
Special Assessments		604,362					604,362
Wright County - Cost Share		-					-
TOTALS		5,505,044	2,145,000	735,000	732,500	2,740,000	11,857,544
COMMUNITY CENTER							
Item Description		2022	2023	2024	2025	2026	TOTAL
HVAC - Replace Rooftop Units			-		24,000		24,000
HVAC - Replace Boiler				-		18,000	18,000
							-
TOTALS		-	-	-	24,000	18,000	42,000
Funding Sources							
Funding Sources		2022	2023	2024	2025	2026	TOTAL
General Fund			-	-	24,000	18,000	42,000
							-
TOTALS		-	-	-	24,000	18,000	42,000

PARKS & TRAILS						
Item Description	2022	2023	2024	2025	2026	TOTAL
Swan Park - Pickleball Courts	90,000					90,000
Bentfield Mills - Baseball Field Improvements	50,000					50,000
Trail Replacement	50,000					50,000
Playground Equipment Replacement		100,000		100,000	100,000	300,000
Sturges Park - Multi purpose building		120,000				120,000
Hockey Rink Replacement			90,000	90,000		180,000
Bentfield Mills - Bathroom Facility			120,000			120,000
Swan Park - Park Shelter				35,000		35,000
Griffing Park - Shelter Replacement					120,000	120,000
Bentfield Mills Improvements				2,500,000		2,500,000
						-
Ventrac 4500 Mini Tractor*	50,000					50,000
Water Tanker Truck*	164,000					164,000
1 Ton 4x4 Ext Cab Truck8		50,000				50,000
Toro Workman HD Utility Vehicle		30,000				30,000
3/4 Ton 4x4 Cabinet Pickup Truck			45,000			45,000
Wing Mower			70,000			70,000
Ballfield Groomer				30,000		30,000
Woodchipper				45,000		45,000
1/2 Ton 4x4 Pickup Truck					35,000	35,000
Track Skid Loader*					70,000	70,000
HVAC - Update control system & CO/NO2 detection		-		17,500		17,500
						-
TOTALS	404,000	300,000	325,000	2,817,500	325,000	4,171,500
Funding Sources						
Funding Sources	2022	2023	2024	2025	2026	TOTAL
Capital Equipment Fund				-	75,000	105,000
Debt Proceeds	214,000	80,000	115,000	2,500,000		2,909,000
General Fund		-		17,500		17,500
Park Improvement Fund	190,000	220,000	210,000	225,000	220,000	1,065,000
						-
TOTALS	404,000	300,000	325,000	2,817,500	325,000	4,171,500
FIRE						
Item Description	2022	2023	2024	2025	2026	TOTAL
A2 Aerial - Updates	75,000					75,000
Trailer (Replace R11)		130,000				130,000
Grass 21 Pickup*				60,000		60,000
HVAC - Replace DX cooling coils & AC Units			12,000			12,000
						-
TOTALS	75,000	130,000	12,000	60,000	-	277,000
Funding Sources						
Funding Sources	2022	2023	2024	2025	2026	TOTAL
Fire Fund	75,000	130,000	12,000	60,000		277,000
						-
TOTALS	75,000	130,000	12,000	60,000	-	277,000

LIBRARY							
Item Description		2022	2023	2024	2025	2026	TOTAL
East Parking Lot Acquisition			120,000				120,000
							-
TOTALS		-	120,000	-	-	-	120,000
Funding Sources							
Funding Sources		2022	2023	2024	2025	2026	TOTAL
State Aid/Grant		-	120,000				120,000
							-
TOTALS		-	120,000	-	-	-	120,000
AIRPORT							
Item Description		2022	2023	2024	2025	2026	TOTAL
Master Plan and ALP Update		200,000	140,229				340,229
Taxilane Construction					340,000		340,000
Upgrade AVGAS to 10,000 Gal Tank						100,000	100,000
HVAC - Replace AC systems & DX Coils				22,000			22,000
HVAC - Replace boiler, pumps, zone valves, & system flush				24,000			24,000
Remove old AWOS Tower		15,000					
Perimeter Gates & Fence		20,000					
Runway 18 Obstruction Removal (Trees)		20,000					
							-
TOTALS		255,000	140,229	46,000	340,000	100,000	826,229
FUNDING SOURCES							
Funding Sources		2022	2023	2024	2025	2026	TOTAL
Airport Fund		36,500	14,023	46,000	34,000	30,000	160,523
Federal Aid/Grant		180,000	126,206	-	306,000	-	612,206
State Aid/Grant		38,500		-	-	70,000	108,500
TOTALS		255,000	140,229	46,000	340,000	100,000	881,229
CIVIC CENTER							
Item Description		2022	2023	2024	2025	2026	TOTAL
HVAC - Replace vintage heaters - south storage		6,000					6,000
HVAC - Bleacher Heat Addition - Peterson Arena		14,250					14,250
Arena Scoreboard Replacement - Purple Arena		21,900					21,900
HVAC - Replace tube infra-red heaters			28,000				28,000
Sound System Replacement			13,000				13,000
Ice Resurfacer*					160,000		160,000
HVAC - Install dehumidification system - south arena					225,000		225,000
HVAC - Replace dehumidification unit - North Arena						160,000	160,000
HVAC - Replace rooftop units				32,000			32,000
Floor Repair			1,400,000				1,400,000
Civic Center - East Parking Lot		160,000					160,000
Civic Center - South Parking Lot							-
							-
TOTALS		202,150	1,441,000	32,000	385,000	160,000	2,220,150
FUNDING SOURCES							
Funding Sources		2022	2023	2024	2025	2026	TOTAL
Capital Equipment Fund					160,000		160,000
Civic Center Fund		42,150	41,000	32,000			115,150
Debt Proceeds		160,000	700,000		225,000	160,000	1,245,000
Insurance Proceeds			700,000		-	-	700,000
							-
TOTALS		202,150	1,441,000	32,000	385,000	160,000	2,220,150

ELECTRIC							
Item Description		2022	2023	2024	2025	2026	Total
Advanced Metering Infrastructure (AMI)		700,000	600,000				1,300,000
F550 1 Ton Flat-Bed 4x4 Truck		79,000					79,000
F350 1 Ton 4x4 Truck		50,000	50,000	50,000			150,000
Line Extension Hwy 55 West to CR12		130,000					130,000
Install VFI sectionalizing equipment 25th St NW CR12		125,000					125,000
Hydraulic Reel Trailer		12,000					12,000
Snowblower Attachment - Skid Steer		9,500					9,500
Land Purchase - Future Substation #2			500,000				500,000
2330 Horizontal Directional Drilling Equipment (New)			275,000				275,000
Install VFI Switch CSAH 134/Calder			50,000				50,000
HI CFM Vacuum Excavator (New)			80,000				80,000
Install Underground 3rd St. S - Centennial Dr. Amory Loop			50,000				50,000
Line Extension - CR12 to 25th St			125,000				125,000
Service/Locator Vehicle (replaces 2011)			40,000				40,000
Substation Construction and Development (phase 1)				2,500,000			2,500,000
Mixing Station Vehicle HDD MX Truck (New)				80,000			80,000
Replace CO#163-Install VFI Switch CSAH 35/Dague				50,000			50,000
Micro Excavator (New)				30,000			30,000
Substation Construction and Development (phase 2)					2,500,000		2,500,000
Reconductor OH line CSAH 134 to 55					100,000		100,000
Replace CO#996 - Install VFI Switch 306 North					50,000		50,000
Underground Fault Finder (New)					30,000		30,000
42ft. Aerial Service Unit* (replaces 2003)					220,000		220,000
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
36ft. Electric/Fiber Aerial Service Unit (New)						100,000	100,000
Unit#30 Contractor Cargo/Dump* (replaces 2001)						95,000	95,000
WHCEA - Annual Service Territory Payments		65,000	60,000	60,000	60,000	-	245,000
TOTALS		1,170,500	1,830,000	2,770,000	2,960,000	945,000	9,675,500
FUNDING SOURCES							
Funding Sources		2022	2023	2024	2025	2026	Total
Debt Proceeds		700,000	1,375,000	2,500,000	2,500,000	500,000	7,575,000
Electric & Fiber Fund		470,500	455,000	270,000	460,000	445,000	2,100,500
TOTALS		1,170,500	1,830,000	2,770,000	2,960,000	945,000	9,675,500
FIBER							
Item Description		2022	2023	2024	2025	2026	Total
F250 Pickup 4x4 Supercab Truck		50,000		50,000			100,000
Fiber Buildout (Coborns Area Homes/Businesses)							-
Fiber Install - Settlers Parkway Across 55/LS4		25,000					25,000
Fire Station 2 Rebuild		5,000					5,000
ISP Data Center		20,000					20,000
Fiber Buildout (100 homes)			40,000	40,000	40,000	40,000	160,000
Fiber Install - URD LS4 HWY25 to 10th to OH to Shonhaugen			30,000				30,000
Connection - City Center/Hwy55_Relocate Bus Garage to CSAH 138				60,000			60,000
Connection - Substation 1 to Firestation 2				50,000	40,000		90,000
Enclosed 10,000 lb Splice Trailer					30,000		30,000
Fiber Install - Whitetail						40,000	40,000
GPON Buildout Splice Cabinet		10,000				10,000	20,000
TOTALS		110,000	70,000	200,000	110,000	90,000	580,000
Funding Sources							
Funding Sources		2022	2023	2024	2025	2026	Total
Electric & Fiber Fund		110,000	70,000	200,000	110,000	90,000	580,000
TOTALS		110,000	70,000	200,000	110,000	90,000	580,000

WATER						
Item Description	2022	2023	2024	2025	2026	TOTAL
Water Tower #1 Recoat	250,000	550,000				800,000
WTP - Filter Media underdrain system	125,000					125,000
WTP - Chemical & Injector Feed Pumps	21,500					21,500
Dehumidifiers	10,000					10,000
Filling Station	70,000					70,000
Hydrant Installation - Near Community Center	35,000					35,000
Dump Trailer	8,000					8,000
Land Procurement - Next to Utility Campus		470,000				470,000
TH 25 Reconstruction (Watermain Portion)		700,000				700,000
WTP - (HVAC) Replace motorized dampers for rooms		6,500				6,500
WTP - Chemical Tank		6,000				6,000
Truck		47,000				47,000
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
WTP - Hydrovac Excavator & Valve Exerciser				61,000		61,000
WTP - Aerator Media Replacement					35,000	35,000
Utility Campus: - HVAC Upgrades						-
TOTALS	519,500	1,309,500	625,000	111,000	185,000	2,750,000
Funding Sources						
Funding Sources	2022	2023	2024	2025	2026	TOTAL
Debt Proceeds	375,000	1,200,000	-	-	-	1,575,000
Electric & Fiber Fund	-	-	156,667			156,667
Water Fund	144,500	109,500	311,667	111,000	185,000	861,667
Wastewater Fund		-	156,666	-	-	156,666
TOTALS	519,500	1,309,500	625,000	111,000	185,000	2,750,000
WATER RECLAMATION						
Item Description	2022	2023	2024	2025	2026	TOTAL
WRC - Pretreatment Building/Oxidation Ditch/Clarifier Rehab	2,300,000					2,300,000
WRC - Biobuilding extraction screw trough/expansion joint	55,000					55,000
WRC - RAS Building Chemical containment lining	30,000					30,000
WRC - Ditch & Clarifier Rehab		150,000	150,000			300,000
WRC - (HVAC) Replace furnaces & AC for Control Building		22,000				22,000
WRC - (HVAC) Replace boilers & pumps for BIOS Building			46,000			46,000
WRC - (HVAC) Replace MUA & Exhaust System for BIOS Building				75,000		75,000
Crane Truck Replacement - (2014)			150,000			150,000
BIO - Netsch Pumps	60,000					60,000
Vehicle Replacement (2014 F150			50,000			50,000
BIO - Expansion Joints	30,000					30,000
Lift Station Panel Upgrade (Qty 2 per year)	70,000	70,000	70,000	70,000	70,000	350,000
Lift 25 16 Guiderail replacement	20,000					20,000
Lift Station & Force main Improvements - #1.A (LS4 to Force main by LS3)				3,040,000		3,040,000
Lift Station & Force main Improvements - #1.B (LS1 to LS 4)		1,277,000				1,277,000
Lift Station & Force main Improvements - #1.C (New Force main LS2 to LS4)		553,000				553,000
TH25 Reconstruction (Sanitary Sewer Portion)		300,000				300,000
Utility Campus: - HVAC Upgrades						-
Collections - Spectrashield 2 Manholes per year	20,000	20,000	20,000	20,000	20,000	100,000
Sanitary Sewer Lining/Pipe Rehab	300,000	200,000	200,000	200,000	200,000	1,100,000
TOTALS	2,885,000	2,592,000	1,367,000	3,405,000	290,000	10,539,000
Funding Sources						
Funding Sources	2022	2023	2024	2025	2026	TOTAL
Debt Proceeds	600,000	2,130,000	981,000	3,040,000		6,751,000
Federal Grant	1,739,844					1,739,844
Wastewater Fund	545,156	462,000	386,000	365,000	290,000	2,048,156
TOTALS	2,885,000	2,592,000	1,367,000	3,405,000	290,000	10,539,000

HIGHWAY LIQUOR - BUFFALO WINE & SPIRITS

Item Description	2022	2023	2024	2025	2026	TOTAL
Addition/Remodel					3,500,000	3,500,000
Beer Cooler Compressor	40,000	-				40,000
						-
						-
						-
TOTAL	40,000	-	-	-	3,500,000	3,540,000

Funding Sources	2022	2023	2024	2025	2026	TOTAL
Debt Proceeds	40,000				3,500,000	3,540,000
Liquor Fund						-
TOTALS	40,000	-	-	-	3,500,000	3,540,000

DOWNTOWN LIQUOR - DOWNTOWN WINE & SPIRITS

Item Description	2022	2023	2024	2025	2026	TOTAL
Walk in Cooler & Checkout Counter Rebuild		110,000				110,000
New Carpeting			25,000			25,000
Replace HVAC rooftop Unit		21,000				21,000
Replace HVAC RTUs - Tenant Space				35,000	-	35,000
						-
TOTAL	-	131,000	25,000	35,000	-	191,000

FUNDING SOURCES	2022	2023	2024	2025	2026	TOTAL
Debt Proceeds		110,000				110,000
Liquor Fund	-	21,000	25,000	35,000	-	81,000
TOTALS	-	131,000	25,000	35,000	-	191,000

GOLF COURSE - WILD MARSH

Item Description	2022	2023	2024	2025	2026	TOTAL
Small Area Rough Mower	30,000			-	35,000	65,000
Utility Carts	12,000					12,000
Triplex Mower			40,000			40,000
HD Utility Vehicle						-
Bunker Machine			25,000			25,000
Large Area Rough Mower				65,000		65,000
Repair/Replace Bridge #1		50,000				50,000
Building Repairs - Patio	30,000					30,000
						-
TOTAL	72,000	50,000	65,000	65,000	35,000	287,000

FUNDING SOURCES	2022	2023	2024	2025	2026	TOTAL
Debt Proceeds	42,000	-	65,000	65,000	35,000	207,000
Golf Fund	30,000	50,000	-	-	-	80,000
TOTALS	72,000	50,000	65,000	65,000	35,000	287,000

MIS							
Item Description		2022	2023	2024	2025	2026	TOTAL
Software - Building Permit		50,000					50,000
Software - Incode 10 Module - ESS Time & Attendance		15,000					15,000
							-
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			60,000	3,000			63,000
Cisco Switch - Centennial			60,000				60,000
Cisco Switch - Trailblazer			60,000				60,000
ESX/SAN (Qty 2)				300,000			300,000
Server - Domain Controller - Substation				10,000			10,000
Firewall - City Center, Water				17,500	2,000		19,500
Net Gear Ready NAS					15,000		15,000
HP5700 Server Switches (Qty 2)				35,000			35,000
Wireless Acces Points (City Center, Golf, Civic Center, Airport)				8,000	2,000		10,000
Cisco Router				5,000			5,000
Aruba 6300M Server Switches (Qty 2)						35,000	35,000
							-
TOTALS		65,000	306,000	378,500	19,000	35,000	803,500
FUNDING SOURCES							
Debt Proceeds			300,000	300,000			600,000
MIS Fund		65,000	6,000	78,500	19,000	35,000	203,500
							-
TOTALS		65,000	306,000	378,500	19,000	35,000	803,500

ANNUAL BUDGET

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 \$21,280,000 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>1,527,280,600</u>
Statutory Debt Limit: 3% of Market Value	\$ 45,818,418
Total Indebtedness	<u>\$80,965,000</u>
Less:	
Long Term-Debt paid solely from taxes	\$ <u>(21,280,000)</u>
Unused Debt Limit	<u>\$ 24,538,418</u>

NOTE A – SOURCE: WRIGHT COUNTY AUDITOR/TREASURER

Bond Rating

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

Impact on Operations

The City's property tax levy attributable to debt is at \$3,994,032. This amount collected in 2022 will be used to make principal and interest payments due in 2022. \$3,549,037 of this total goes to Debt Service funds. The remaining \$444,995 goes to the General, Park & Golf Course Funds 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.

2022 Annual debt service listed by debt issuance:

General Obligation bonds paid out of Debt Service Funds

City

Debt Series	Maturity	2022 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2012C	02/2033	38,310	100,000	138,310	1,250,000
2013A	04/2024	18,450	365,000	383,450	740,000
2013B	12/2028	9,540	40,000	49,540	260,000
2015A	02/2031	67,943	255,000	322,943	2,620,000
2016C	02/2032	43,888	160,000	203,888	1,795,000
2019A	08/2025	2,017	15,281	17,298	31,537
2019B	02/2040	232,175	285,000	517,175	6,155,000
2019C	08/2026	108,000	375,000	483,000	1,785,000
2020A	02/2040	112,348	321,600	433,948	3,976,800
2020B	02/2027	55,450	825,000	880,450	2,360,000
Total		\$688,121	\$2,741,881	\$3,430,002	\$20,973,337

*2012C IS PAID FROM THE HOUSING & REDEVELOPMENT AUTHORITY LEVY

General Obligation & Revenue bonds paid out of Enterprise Funds

Electric

Debt Series	Maturity	2022 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2013A	04/2022	4,300	430,000	434,300	-
2014B	02/2025	45,956	305,000	350,956	1,430,000
2015B	02/2022	2,043	190,000	192,043	-
2016B	02/2026	11,905	115,000	126,905	485,000
2018A	02/2028	35,775	165,000	200,775	1,110,000
2018B	02/2029	55,538	215,000	270,538	1,690,000
Total		\$155,516	\$1,420,000	\$1,575,516	\$4,715,000

Water & Sewer

Debt Series	Maturity	2022 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2012A	09/2033	157,493	-	157,493	5,610,000
2013B	12/2028	7,170	30,000	37,170	195,000
2014A	11/2028	893,295	1,325,000	2,218,295	24,450,000
2017A	06/2033	215,988	-	215,988	6,840,000
2017B	04/2033	59,300	195,000	254,300	2,435,000
2019A	08/2025	214,433	1,684,719	1,899,152	3,163,463
2019C	08/2026	42,250	180,000	222,250	665,000
2020A	02/2033	38,722	128,400	167,122	1,368,200
2021A	08/2032	44,457	205,000	249,457	2,055,000
Total		\$1,673,106	\$3,748,119	\$5,421,226	\$46,781,663

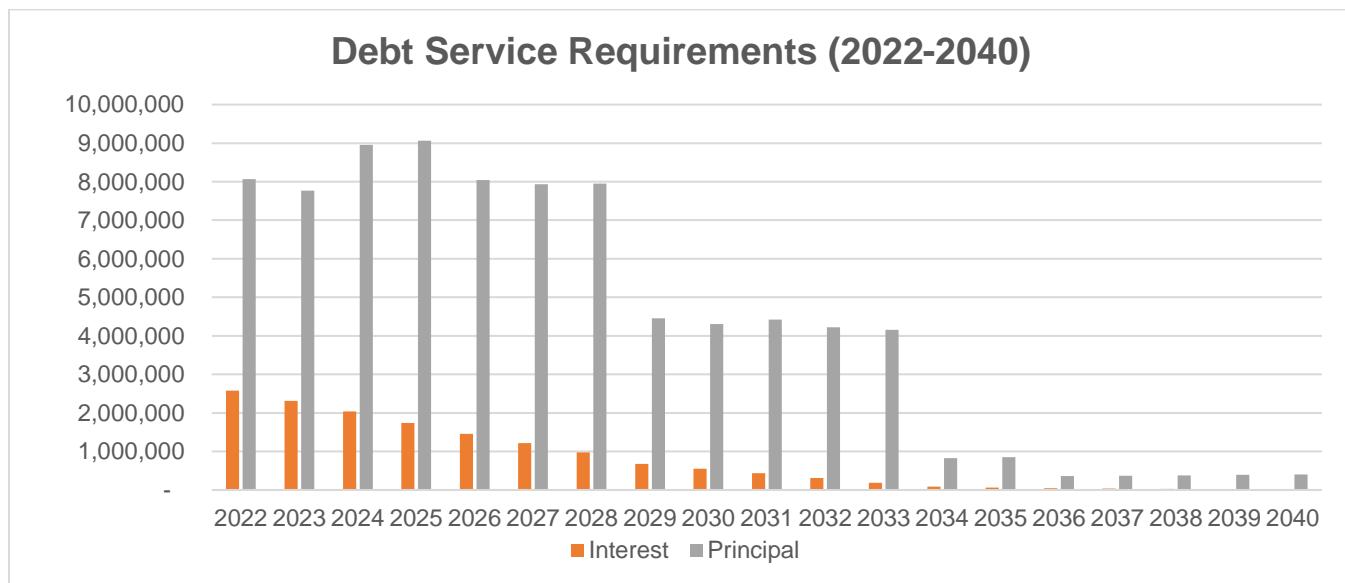
Golf

Debt Series	Maturity	2022 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2016A	05/2035	64,755	155,000	219,755	2,385,000
Total		\$64,755	\$155,000	\$219,755	\$2,385,000

Debt Service requirements to maturity for all existing bond issuances:

Year	Interest	Principal	Total	Remaining Debt
2022	2,581,499	8,065,000	10,646,499	74,855,000
2023	2,314,146	7,770,000	10,084,146	67,085,000
2024	2,033,816	8,955,000	10,988,816	58,130,000
2025	1,740,338	9,065,000	10,805,338	49,065,000
2026	1,456,036	8,040,000	9,496,036	41,025,000
2027	1,219,174	7,930,000	9,149,174	33,095,000
2028	977,163	7,950,000	8,927,163	25,145,000
2029	673,625	4,455,000	5,128,625	20,690,000
2030	555,229	4,305,000	4,860,229	16,385,000
2031	435,883	4,420,000	4,855,883	11,965,000
2032	313,468	4,225,000	4,538,468	7,740,000
2033	187,419	4,155,000	4,342,419	3,585,000
2034	89,438	825,000	914,437	2,760,000
2035	65,190	850,000	915,190	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	\$14,778,241	\$82,920,000	\$97,698,241	

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 proposed 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.