

# ADOPTED BUDGET

FISCAL YEAR 2021



City of Buffalo, MN  
212 Central Ave  
Buffalo, MN 55313  
(763)-682-1181

**Buffalo**  
CITY OF BUFFALO, MINNESOTA

# TABLE OF CONTENTS

<b>Introduction &amp; Background</b>	
City Officials .....	3
Organizational Chart .....	4
Geographic map & Statistics .....	5
Mission, Vision & Goals .....	7
Fund Structure, Budget Process & Policies .....	9
<b>Budget Overview</b>	
Executive Summary .....	22
All Funds Budget Summary .....	29
Revenues Sources, Trends and Assumptions .....	32
Property Tax Information .....	42
Staffing Summary .....	43
<b>General Fund</b>	
Summary – Revenues & Expenditures .....	48
Departmental Summaries .....	56
Park .....	85
<b>Special Revenue Funds</b>	
Summary – Revenues & Expenditures .....	97
Fire .....	100
Library .....	106
Airport .....	111
Civic Center .....	117
<b>Enterprise Funds</b>	
Summary – Revenues & Expenses .....	124
Electric .....	127
BWIG .....	135
Fiber .....	137
Water .....	139
Water Reclamation (Wastewater) .....	146
Liquor - Highway .....	151
Liquor - Downtown .....	157
Golf .....	163
<b>Internal Service Funds</b>	
Summary – Revenues & Expenses .....	172
Management Information Systems (MIS) .....	175
<b>Capital Improvements</b>	
Administrative Summary .....	178
Significant Non-recurring Projects .....	180
Wishlist .....	181
Capital Improvement Plan .....	182

## Appendix

Debt Overview .....	193
Glossary.....	197

# DIRECTORY OF OFFICIALS, BOARDS AND COMMISSIONS

## City Council

### Term Expires

<b>Mayor Teri Lachermeier</b> .....	December 31,2022
<b>Council Member Eric Anderson</b> .....	December 31, 2022
<b>Council Member Steve Downer</b> .....	December 31, 2024
<b>Council Member Scott Enter</b> .....	December 31, 2022
<b>Council Member Linda Kittock</b> .....	December 31, 2020
<b>Council Member-Elect Nick O'Rourke</b> .....	December 31, 2024

## Boards and Commissions

### **Planning Commission**

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

#### **Airport Advisory Board**

#### **Library Advisory Board**

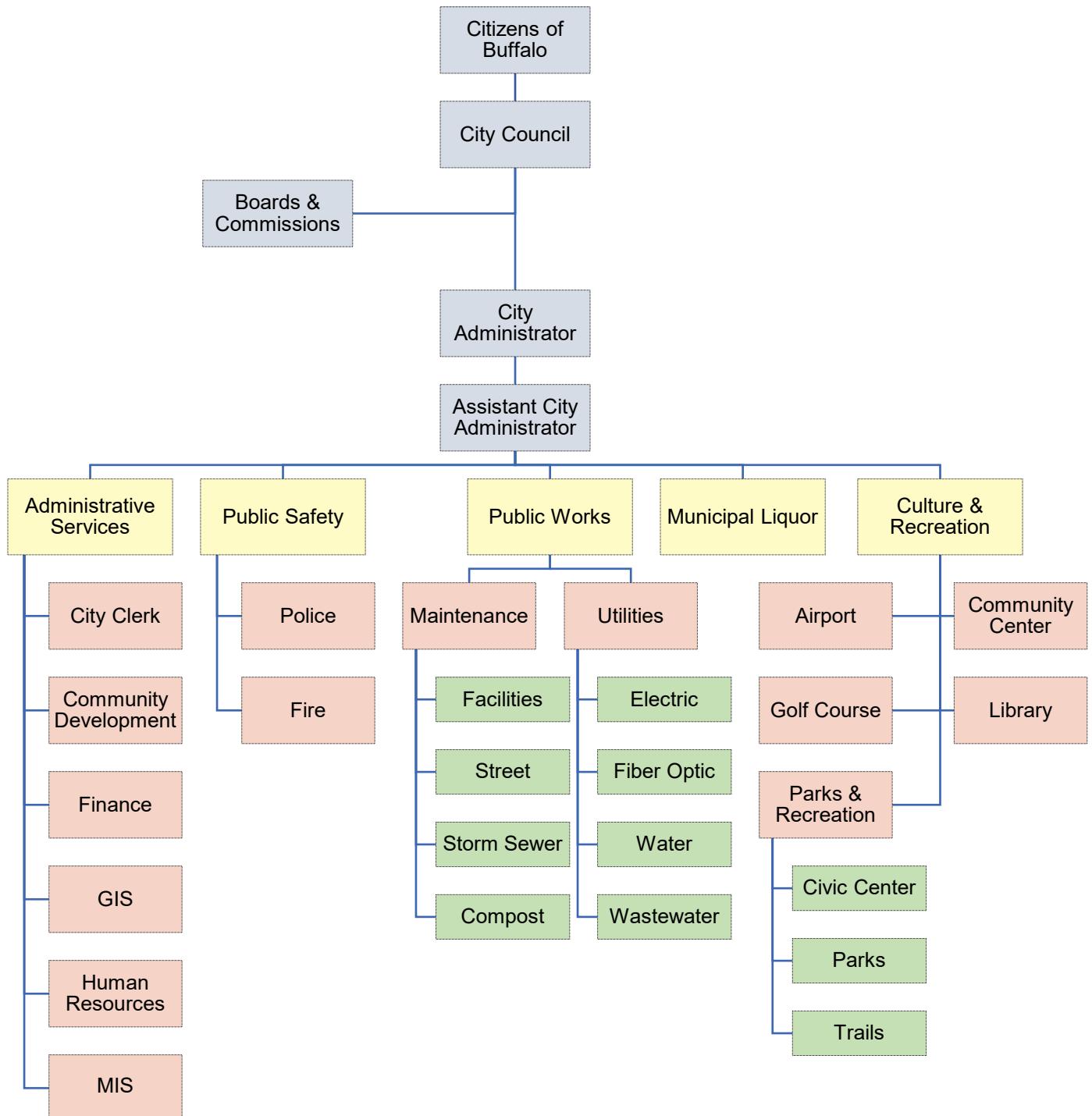
#### **Parks Advisory Board**

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

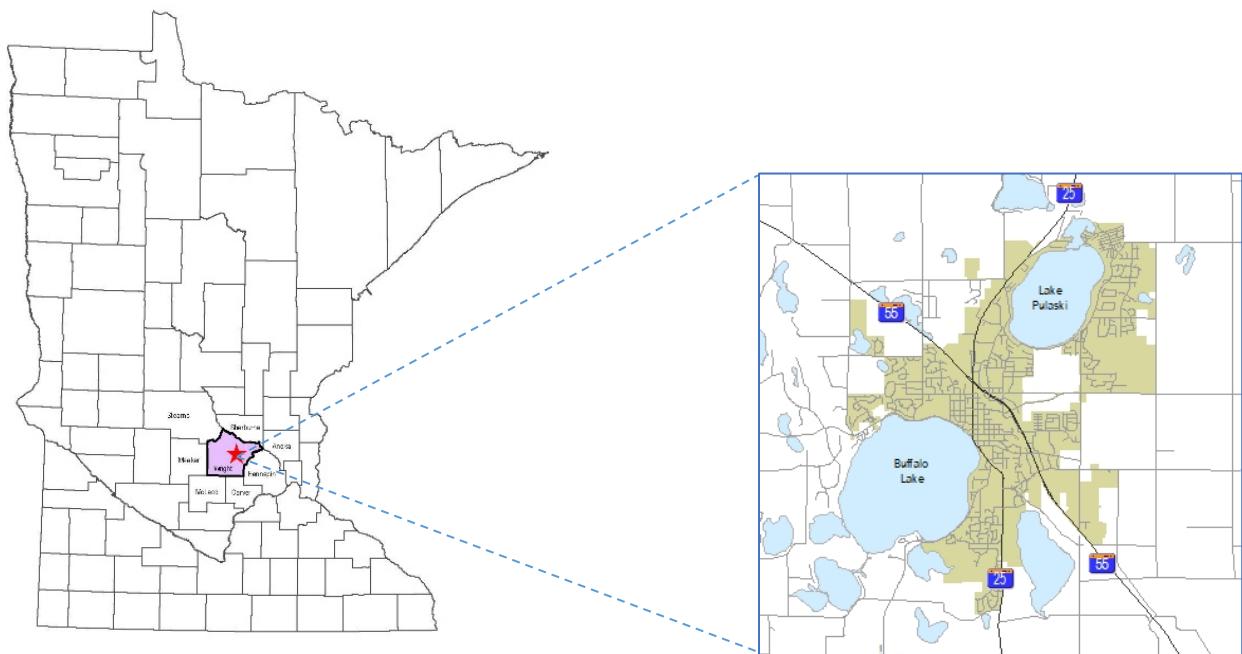
## City Management Team

<b>Laureen Bodin</b> .....	<b>City Administrator</b>
<b>Alison Matthees</b> .....	<b>Assistant City Administrator</b>
<b>Jennifer Nash</b> .....	<b>Community &amp; Economic Development Director</b>
<b>Pat Budke</b> .....	<b>Police Chief</b>
<b>Joseph Steffel</b> .....	<b>Utilities Director</b>
<b>Lee Ryan</b> .....	<b>Parks and Recreation Director</b>
<b>Jason Swanson</b> .....	<b>Director of Liquor Operations</b>
<b>John Harnois</b> .....	<b>Fire Chief</b>
<b>Ashley Hansen</b> .....	<b>Finance Manager</b>
<b>Shelby Pahl</b> .....	<b>Human Resources Manager</b>
<b>Suzanne Kolbinger</b> .....	<b>Community Center Director</b>
<b>Eric Ritter</b> .....	<b>Golf Course General Manager</b>

## 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.

# STATISTICAL INFORMATION

## QUICK FACTS

- Incorporated April 1887
- Statutory Type A Government

9.03

Square Miles

34.3

Median Age



\$66,910

Median Household Income

## EDUCATION

5.2%

No High School Diploma



28.3%

High School Graduate



39.4%

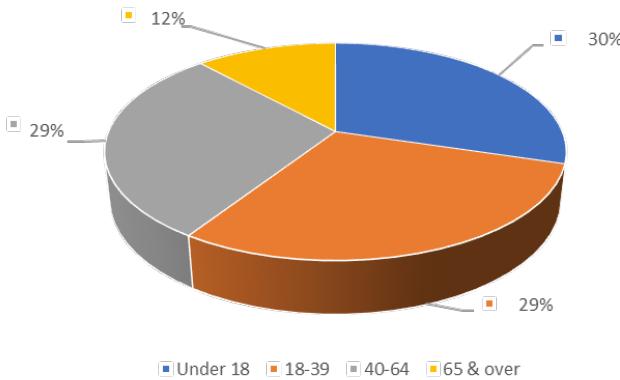
Some College



27.1%

Bachelor's/Grad/Prof Degree

## AGE DISTRIBUTION



## POPULATION

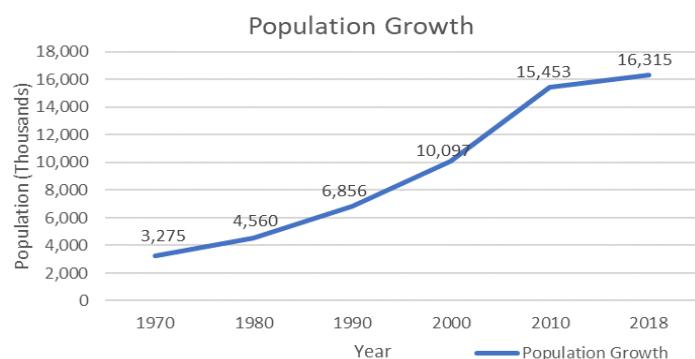
16,558

Population\*

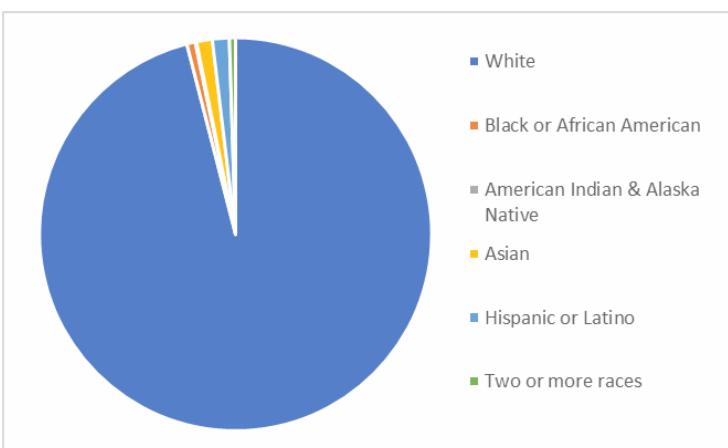
6,041

Households

Average Household Size



## RACE & ETHNICITY



96.0% White  
0.7% Black or African American  
0.1% American Indian or Alaska Native

1.3% Asian  
1.4% Hispanic or Latino  
0.5 % Two or more races

(Data from U.S Census Bureau: Census 2010, 2018 American Community Survey and 2017 Economic Census)

\*State Demographer Est. as of June 1, 2020

# Buffalo



## Mission

Buffalo: A community where excellence and experience come together

## Vision Statement

Buffalo will continue to grow by fostering an environment of superior services, innovation in all areas, and a safe environment to live, work and play. Every citizen will accept responsibility and will be accountable for success!



## City of Buffalo Values

- Accountability
- Integrity
- Excellence
- Transparency
- Innovative
- Visionary

Responsibility



# Buffalo

[www.ci.buffalo.mn.us](http://www.ci.buffalo.mn.us)





## Goals Program

The Buffalo City Council and staff met in the Spring of 2016 in an all-day goal setting session. During the meeting, City Council completed an organizational assessment—measuring the City’s strengths, weaknesses, opportunities, and threats. From this analysis, the Council and staff began refining its focus honing in on the City’s Mission, Vision and Values. Once complete with this exercise, the Council developed its priority goals.

The City intends to use the Mission, Vision, Values and Goals as strategic guideposts when conducting business. Once formally adopted, the Mission, Vision, Values and Goals will be used as a tool by Council during the decision making process and integrated into the City’s organizational culture.

## Priority Goals

- Continue to plan for infrastructure updating and needed expansion
- Maintain/increase focus on diversified housing
- Maintain focus on technology growth—both within the organization and in the community as a whole
- Build on and improve communication and marketing efforts
- Begin planning for fire station needs in 3-5 years
- Support commercial development opportunities
- Ensure planning for organizational and staffing needs—succession planning
- Support community efforts to identify Community Center needs
- Maintain focus on Downtown revitalization and viability

# 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

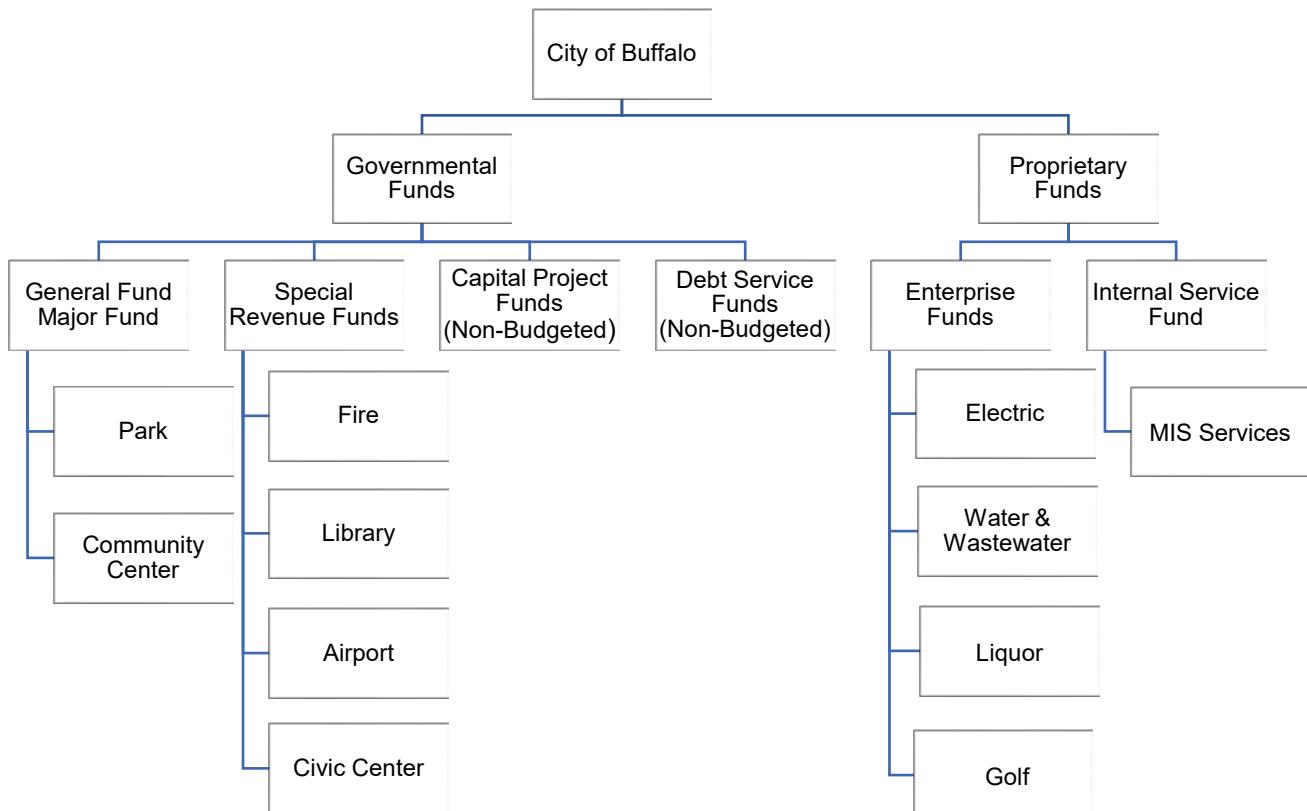
The City's funds are grouped into five generic fund types and two broad categories as follows:

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

- Electric Utility Fund – The city provides electric, fiber, and internet service to its citizens and commercial entities.
- Water & Wastewater Utilities Fund– The city provides water & 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 MIS 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, BWIG, 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	MIS
<b>GENERAL GOVERNMENT:</b>												
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											
<b>PUBLIC SAFETY:</b>												
Police	X											
Fire	X		X									
Civil Defense	X											
<b>PUBLIC WORKS:</b>												
Street Maintenance	X											
Storm Sewer	X											
Snow Removal	X											
Compost	X											
Sanitation	X											
Electric						X						
Fiber Optic						X						
Water							X					
Wastewater								X				
<b>CULTURE &amp; RECREATION:</b>												
Parks		X										
Library				X								
Airport					X							
Community Center	X											
Civic Center											X	
Golf												X
<b>MISCELLANEOUS:</b>												
Liquor											X	
<b>OTHER FINANCING USES:</b>	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.

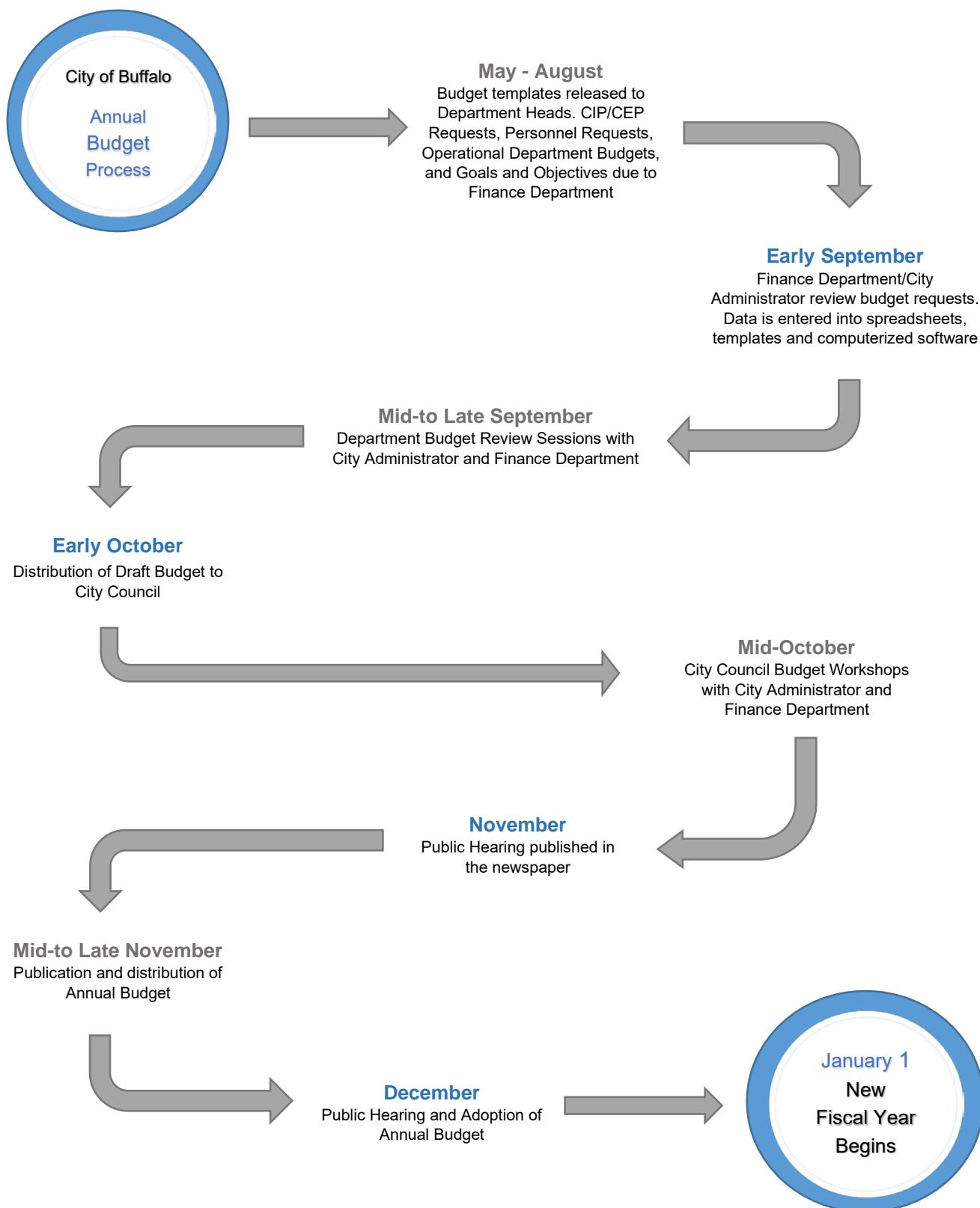
Department heads will be responsible for administration of their departmental operating budget. Requests for budget adjustments must be submitted and approved before any program incurs cost overruns for the annual budget period.

## 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 7	Resolution to authorize the necessary tax levies
Draft Budget submitted to City Council	October 1	Allows elected officials to review the budget in detail
Budget Workshop(s)	October 5	Allows for discussion, rationale, and changes to budget
Produce and Distribute Budget Document	August 1 – November	Allows for review of preliminary budget prior to adoption
Notice of Public Hearing Published	December 2	Notifies public of time, date, and location of public hearing
Public Hearing	December 7	Allows for public discussion and approval of 2021 Budget and Final Tax Levies
Adoption of 2021 Budget & Final Tax Levies	December 21	Resolution to authorize final tax levies and adopted budget for 2021
Certification of Final Levies to Wright County, Adopted Budget information reported to State of Minnesota	By 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 in 2021.

The adopted 2021 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 work sessions over the past months. On September 7, 2020, the City Council adopted the preliminary property tax levy. The proposed 2021 budget and final property tax levy are up for consideration at the December 7, 2020 City Council Meeting and adoption at the December 31, 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 2021 and beyond. The following segments will serve to highlight the focal points to these plans for the 2021 budget.

## Strategic Planning & Priority Goals

Over the years, the city has conducted a number of long-term strategic planning studies to shape its future development and redevelopment. These plans are guiding documents that are periodically reviewed and updated to provide a framework for public action that helps the City make the best and most appropriate use of its resources by establishing policies that are used to guide the decision-making process.

The Comprehensive Plan was approved in 2007 and is a guide that provides the foundation to help the community guide its future growth, redevelopment, and improvement efforts. The plan is used in determining potential property use, understand possible land use changes that may occur in the surrounding area, understand future infrastructure improvements, and make property improvements based on the city's vision for property in the area.

The Downtown Visions Study was also approved in 2007 and serves as a framework for continuous redevelopment. In 2020, the City and the Housing & Redevelopment Authority of Buffalo updated this guide to anticipate and support the evolution of downtown Buffalo. The City has a rare opportunity to take advantage of its assets and turn its challenges into opportunities to provide a mix of housing, retail and business uses alongside Buffalo lake and our popular regional park, Sturges Park.

## Goals

In 2016 the City Council set priority goals to accompany the City's strategic plan that are either in process or have been accomplished:

- ✓ Continue to plan for infrastructure updating and needed expansion
- ✓ Maintain/increase focus on diversified housing
- ✓ Maintain focus on technology growth—both within the organization and in the community as a whole
- ✓ Build on and improve communication and marketing efforts
- ✓ Begin planning for fire station needs in 3-5 years
- ✓ Support commercial development opportunities
- ✓ Ensure planning for organizational and staffing needs—succession planning
- ✓ Support community efforts to identify Community Center needs
- ✓ Maintain focus on Downtown revitalization and viability

City Council and city staff used the goals set to direct the development of the 2021 budget. A majority of these goals have been met or will be met by the end of the year.

In 2021 the City will embark on reviewing and updating the Comprehensive Plan. The City will seek interested community members to actively plan what the next 20 years of growth will bring and develop initiatives to grow our job and economic bases. In conjunction, the City Council will update the City's Visions and set new priority goals.

## Highlights of the Past Year

2020 was a year of transition for the City of Buffalo. The onset of a global pandemic greatly affected the way by which essential City services are provided relying more on technology to conduct business electronically and at a safe distance. Expenditure control was essential to minimize the economic impact to the City's limited resources. The City continues to manage expenditures understanding that the long term economic impacts resulting from the pandemic are unknown as we enter the New Year and as the budget was in development.

In spite of the struggles several significant accomplishments were achieved during the past year including:

- Building activity in 2020 remained steady with consistent growth in single-family housing. The City issued over 70 permits with a total valuation of \$18,332,755 compared to 47 permits in 2019 and 41 permits in 2018.
- A *Financial Management Plan (FMP)* was developed to assist the City in long-term financial management. The FMP is a customized financial planning tool looking forward 10 years. It is used to facilitate Council discussions to ensure the

City can identify its general fund balance needs, finance priority projects, and maintain operations. The FMP is fluid, so is modified as plans and priorities develop.

- Along with the FMP, the City created a Wish List for capital projects without an identified funding source. The Wish List works in conjunction with the FMP and the City's Capital Improvement Plan (CIP). Often cities just like Buffalo consider long term projects that are unfunded. The FMP allows the City of Buffalo to list projects that are wishes and dreams that often may turn into priority goals. The Wish List is a way of tracking long-term projects that may be studied over a longer period. An example of a wish list topic in Buffalo FMP is a future Community Center.
- A Rate Study was completed by Dave Berg Consulting on the City's electric, water and wastewater utilities. The study guides the City Council to develop and support a rate structure that matches the infrastructure and operational needs of water, wastewater, and electricity over the next few years. Periodic updates to the study will be necessary to ensure revenues cover the costs of operation, capital improvements, and debt service.
- After years of planning, the City broke ground on a new fire station which will be constructed across from City Center in downtown Buffalo. This new facility replaces the original fire station attached to City Center. Construction completion is estimated for August 2021.
- The City and Housing & Redevelopment Authority made major headway in updating the Downtown Vision Study last adopted in 2007. Study completion is expected in 2021.

With the Council's emphasis on providing services at a reasonable cost to the taxpayers while maintaining current service levels, the 2021 budget was adopted with this same intent. Staff will continue to focus on providing excellent service at current levels with the same resources.

## Budget Initiatives

The 2021 budget document has been prepared after analyzing and evaluating requests from the various departments and represents the requested financial support for the operations of the City of Buffalo for the upcoming fiscal year. Revenue estimates are conservative, yet realistic. The importance of a sound revenue picture cannot be overstated. Revenue estimates are based on historical trends and projected conservatively.

The City of Buffalo provides a wide range of services to the community, including police and fire protection, street and park maintenance, snow and ice removal, electric, water

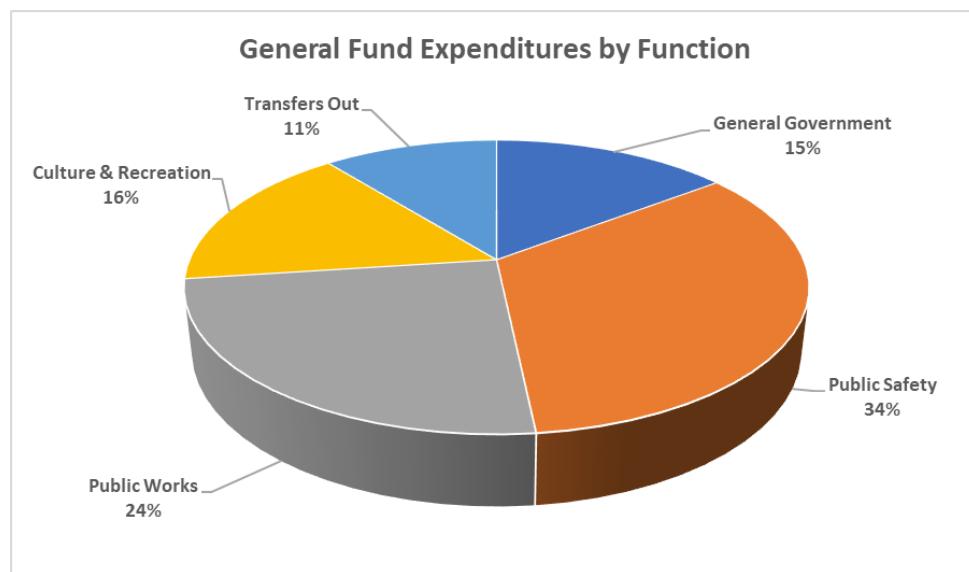
and sewer utility services, and administrative and planning services. In addition, the city owns and operates two municipal off-sale liquor stores (Buffalo Wine & Spirits), a municipal airport, an ice arena (Buffalo Civic Center), a municipal 18-hole golf course (Wild Marsh), and a fiber optic network (Quantum Fiber). The level of service provided by the proposed budget is similar to that currently enjoyed by the community.

The following is a summary of the highlights and major initiatives undertaken in 2021.

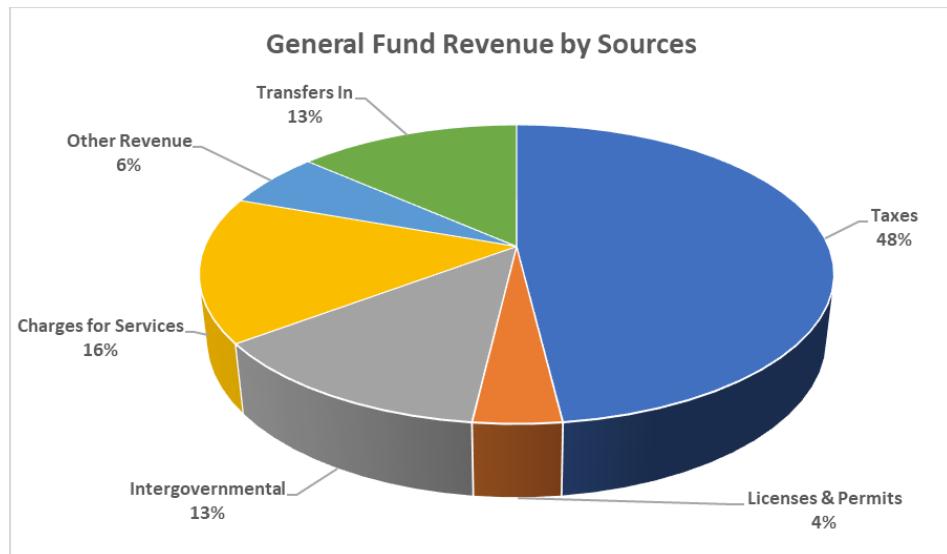
### General Fund (including Parks)

The overall General Fund budget decreased 5.6% over the adopted 2020 budget. This change is due to the following:

- Increased personal service costs included a 3% COLA salary adjustment.
- Elimination of an interfund transfer between the General Fund and Parks fund internally maintained separately.
- Decreased capital outlay costs in the General Fund. 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.



The major functions are financed with a combination of revenues, the largest source being property taxes making up 48% of General Fund Revenues.



## Special Revenue Funds

The City of Buffalo currently operates Special Revenue Funds for its Fire Department, Library, Municipal Airport & Ice Arena (Civic Center) operations. These expenditures fluctuate from year to year due to a variety of factors. One notable change in the Civic Center Fund budget is due to a change in account for bond Series 2011A. This was refinanced in 2020 and will now be accounted for in a debt service fund. This resulted in a budget decrease of 23.8% over the adopted 2020 budget.

## Enterprise Funds

The enterprise funds include Electric & Fiber, Water, Wastewater, Liquor & Golf Course.

### Electric & Fiber Fund

The electric & fiber fund budget does not propose a customer rate increase for 2021 but does include a change in the power cost adjustment formula. The power cost adjustment will be lowered combined with an increase in the base rate with no overall revenue change. Users will not see an increase in their bill besides increased transparency in how the charges are calculated.

### Water & Wastewater Funds

The Water and Wastewater operations have historically been accounted for in a single fund. For increased transparency, the two departments will be split into separate funds in 2021. The Water fund budget proposes an overall revenue increase of 38% for 2021. The Wastewater fund budget proposes an overall revenue increase of 16% for 2021. The rate increases come as a result of a utility rate study completed in 2020 to ensure

adequate revenue and rate designs to meet operations, capital improvements and debt service commitments.

### Liquor Funds

The City's two municipal liquor stores have a combined sales volume of \$6.1 million and project a gross profit of 29%. Sales in 2021 are expected to increase about 3% over 2020.

The net income derived from the stores is used to fund city operations and projects to benefit the community. The 2021 transfers are \$500,000 to the General Fund/Park Fund for park operations.

### Golf Course Fund

The government restrictions put in place to mitigate the onset of the pandemic in 2020 allowed for renewed and increased interest in outdoor recreation. As a result, the golf fund saw a significant increase in revenue. Though considered more of an anomaly, a percentage of this increase is anticipated to carry over into 2021. The City plans to explore operational alternatives and the long term plan for the golf course in 2021.

## Capital Improvements

The detailed 2021-2025 Capital Improvement Plan (CIP) accompanies the annual operating budget and serves as a planning document. The CIP coordinates the financing and timing of improvement projects, and the acquisition of capital equipment. The 2021-2025 projects are included in the CIP section of this document starting on page 95.

Major highlights of the Capital Improvement Plan for 2021 include:

- ❖ Patrol squad replacements
- ❖ Park Improvements in the new Greenbriar Hills neighborhood
- ❖ Water Treatment Plant & Water Reclamation Campus improvements
- ❖ New City Website
- ❖ Automated Metering Infrastructure for Electric Utility Customers

## Personnel Development

The City of Buffalo has many assets, but none as important as our City Employees. As Administrator, the goal 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.

## Distinguished Budget Presentation Award

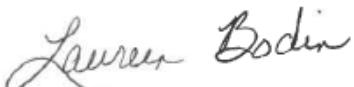
The Government Finance Officers Association of the United States and Canada (GFOA) operates a Distinguished Budget Presentation Award program. In order to receive an award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as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

## Conclusion

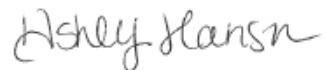
Conservation of city financial resources continues to be a very important objective. The budget is the prime tool in making sure limited resources are wisely utilized. It is our belief that the 2021 budget allows the city to provide valuable services in a cost effective and efficient manner to our residents. 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 city 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



Ashley Hansen  
Finance Manager

# CITY OF BUFFALO, MINNESOTA

## 2021 BUDGET SUMMARY

### REVENUES BY TYPE – ALL BUDGETARY FUNDS

Revenue Type	General Fund		Special Revenue Funds	Proprietary Funds	2021	2020
	General	Park			Adopted Budget	Adopted Budget
Taxes	4,414,056	565,502	84,659	948,431	6,012,648	5,614,453
Licenses and Permits	392,950	-	-	-	392,950	375,250
Intergovernmental	1,335,639	-	522,850	-	1,858,489	1,793,572
Charges for Services	1,575,000	55,500	1,485,282	27,730,554	30,846,336	27,621,215
Sales	-	-	-	6,191,650	6,191,650	6,584,500
Fines & Forfeitures	33,000	-	-	-	33,000	32,000
Special Assessments	5,000	-	-	-	5,000	5,000
Other Revenue	153,000	29,750	125,400	623,367	931,517	899,407
Other Financing Sources	105,000	295,000	-	4,070,400	4,470,400	4,727,598
Transfers In	900,000	500,000	225,000	93,533	1,718,533	2,290,000
 Total Revenue & Other Sources	 \$8,913,645	 \$1,445,752	 \$2,443,191	 \$39,657,935	 \$52,460,523	 \$49,942,995

### EXPENDITURES BY OBJECT – ALL BUDGETARY FUNDS

Expenditure Type	General Fund		Special Revenue Funds	Proprietary Funds	2021	2020
	General	Park			Adopted Budget	Adopted Budget
Personal Services	3,833,412	549,843	534,864	4,609,449	9,527,568	8,943,845
Supplies	652,745	318,050	428,075	16,092,668	17,491,538	17,481,624
Other Services & Charges	3,126,824	233,787	676,861	6,865,906	10,903,378	10,341,268
Capital Outlay	26,500	305,500	520,178	5,302,200	6,154,378	5,666,224
Debt Service	157,172	38,572	197,717	2,157,617	2,551,078	2,631,157
Transfers Out	1,116,992	-	-	1,500,000	2,616,992	3,307,602
 Total Expenditures & Other Uses	 \$8,913,645	 \$1,445,752	 \$2,357,695	 \$36,527,840	 \$49,244,932	 \$48,371,720

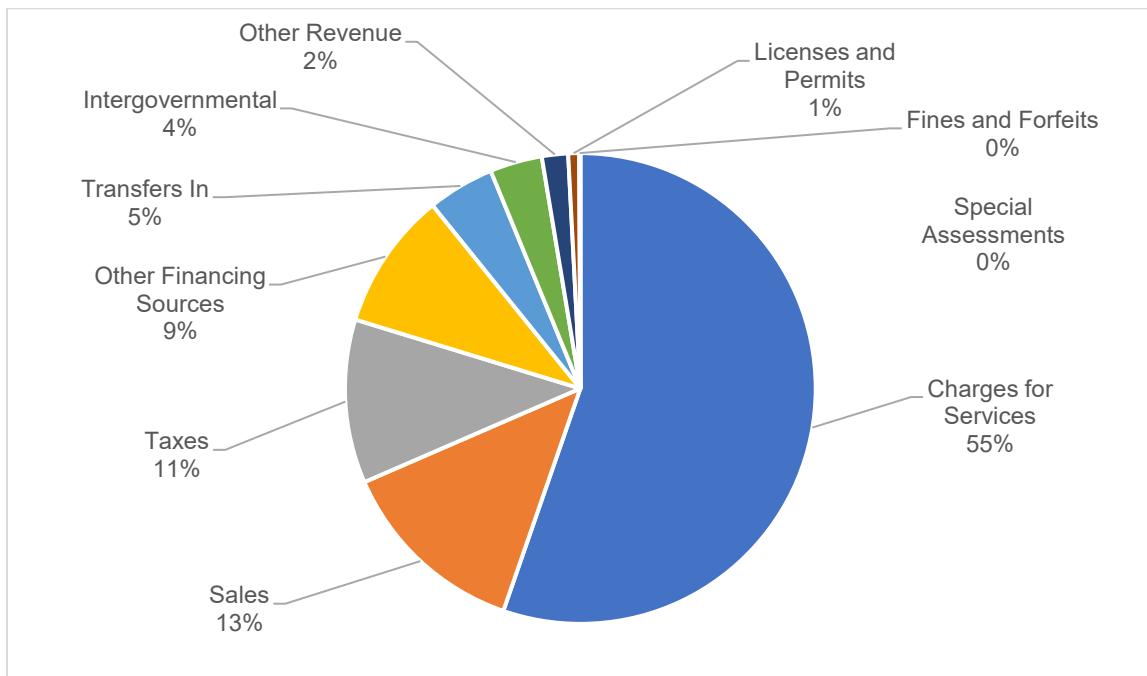
Change in Fund Balance	-	-	\$85,496	\$1,529,757	\$3,215,591	\$1,571,275
Fund Balance, Jan. 1	\$5,565,247	(\$185,831)	(\$1,315,490)	\$21,108,776	\$25,172,702	\$21,210,362
Fund Balance, Dec. 31	\$5,565,247	(\$185,831)	(\$1,229,994)	\$22,638,533	\$28,388,293	\$22,781,637

NOTE: 2021 BEGINNING FUND BALANCE IS ESTIMATED AND UNAUDITED

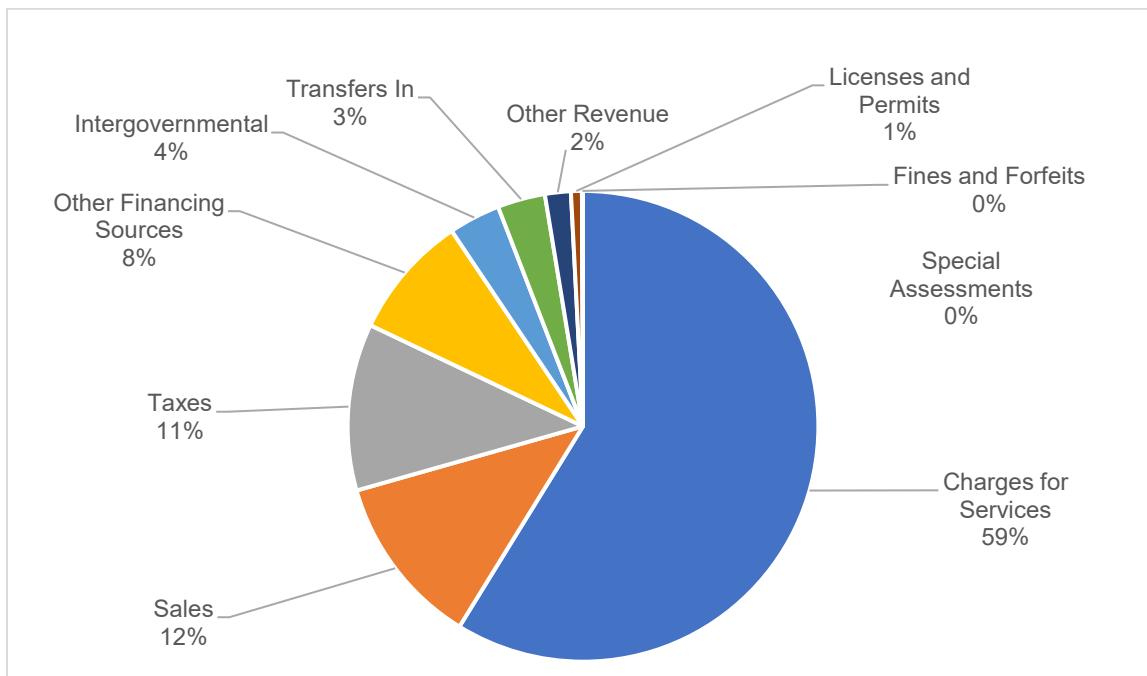
## BUDGET SUMMARY

### REVENUES BY TYPE – ALL BUDGETARY FUNDS

**2020 BUDGET**

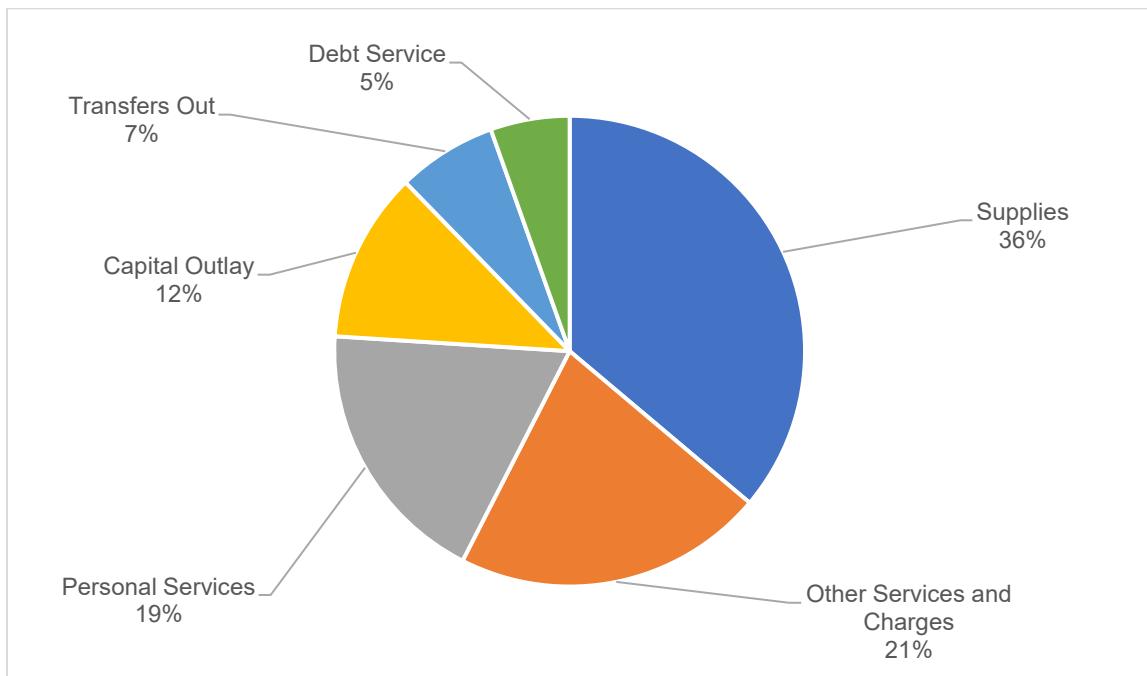


**2021 BUDGET**

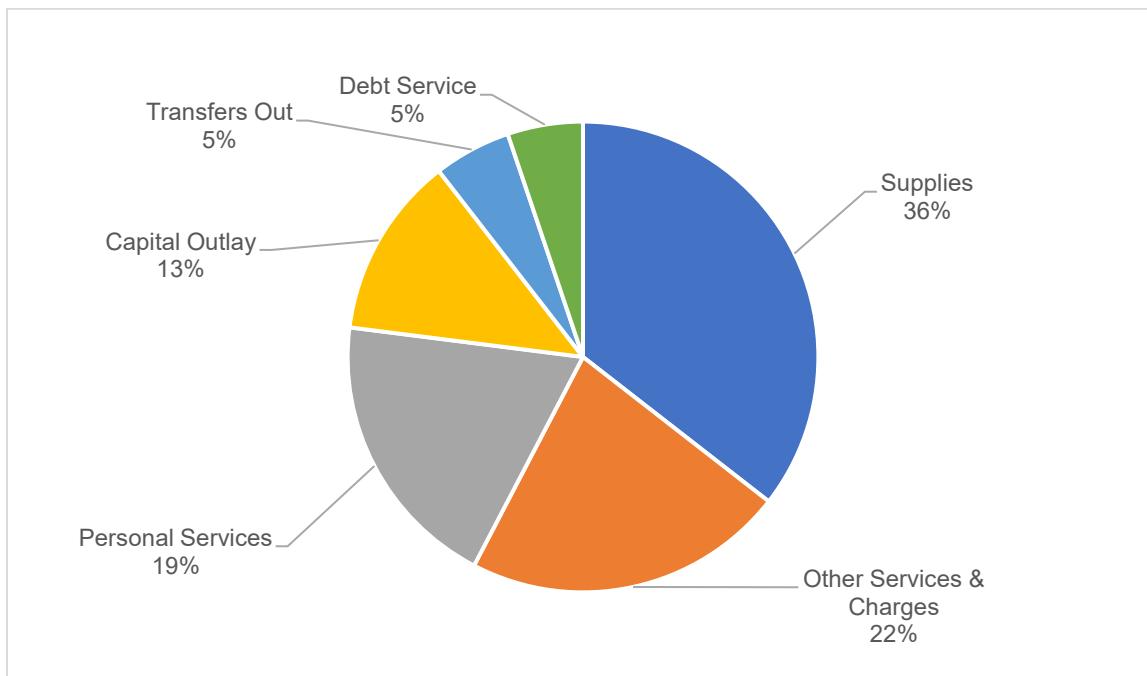


## BUDGET SUMMARY EXPENDITURES BY OBJECT – ALL BUDGETARY FUNDS

### 2020 BUDGET



### 2021 BUDGET

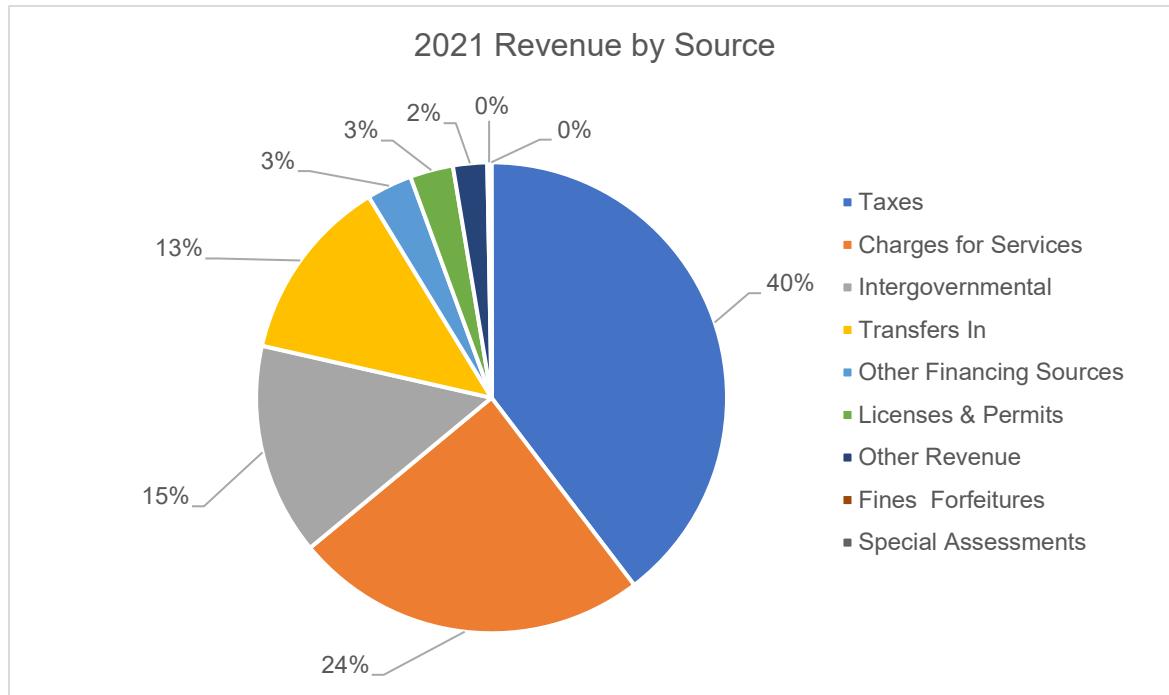
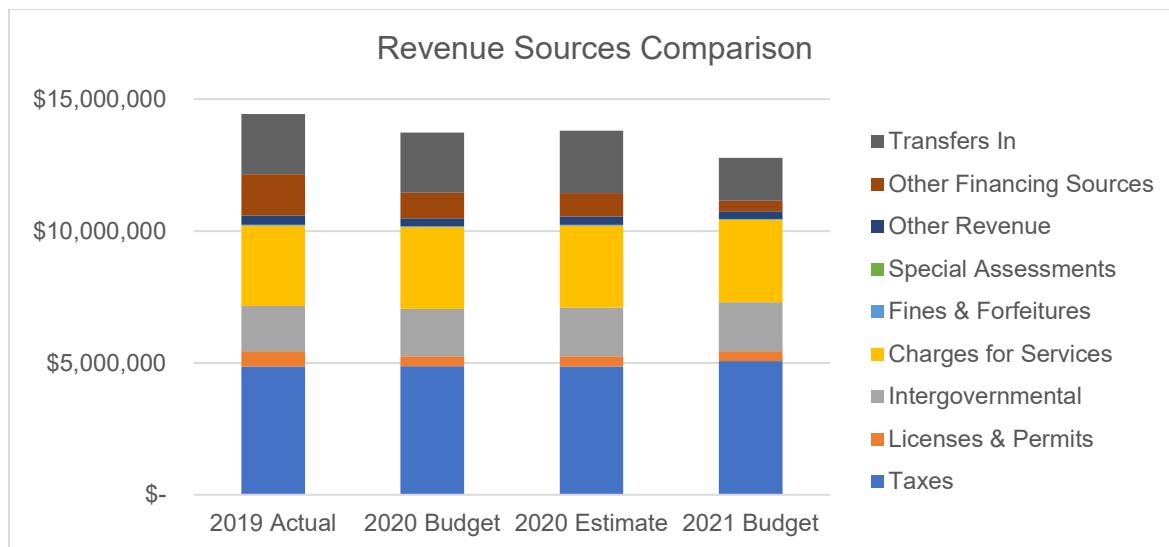


# REVENUE SOURCES, TRENDS AND ASSUMPTIONS

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 2021.

## 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 2021 property tax levy is \$8,859,177 of which \$4,932,567 is budgeted in the General & Park Funds, \$3,373,729 to Debt Service funds, \$84,659 to library operations, \$19,791 to tax abatement payments, and \$448,431 to the Golf Course fund for debt service. The City also levies a market rate levy for the Housing and Redevelopment Authority (HRA). For 2021, the HRA levy is \$282,578.

## 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 2021 with residential housing developments.

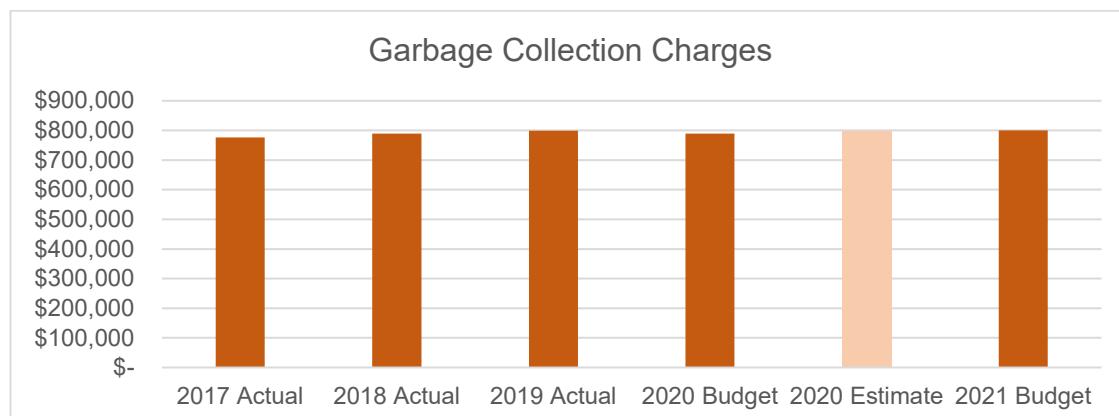
## Intergovernmental

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.

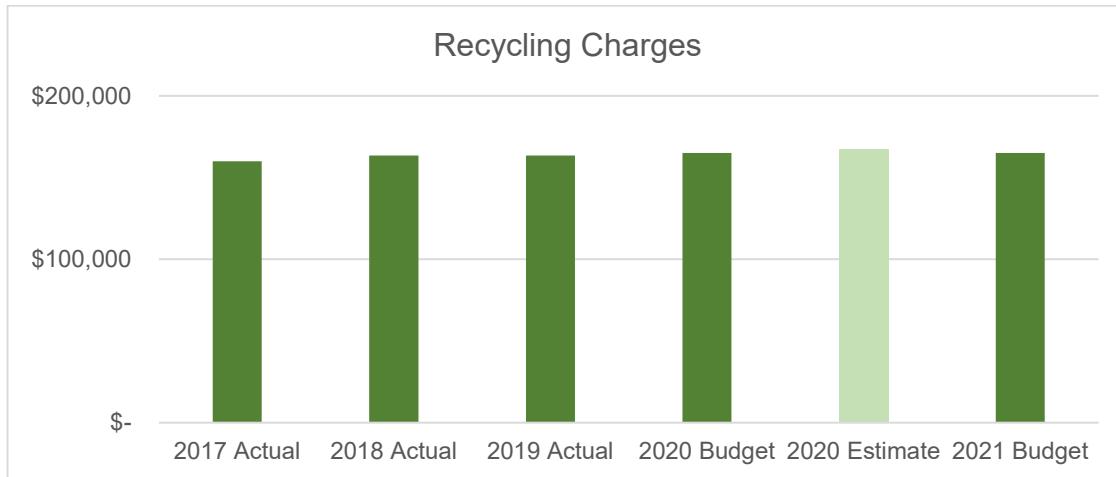
### Garbage Charges



Garbage Collection charges in 2021 are expected to be approximately \$800,000. Revenue fluctuates depending on the number of customers, number of carts and cart size selection. Carts are offered in

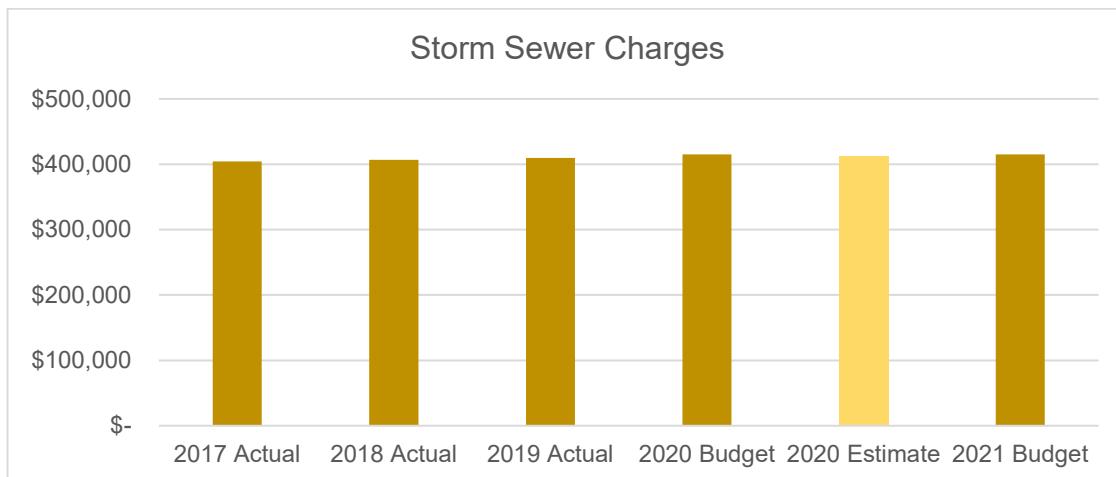
three sizes with monthly charges ranging from \$6.87 to \$21.15 per month. Rates for garbage collection have remained the same over the last few years. No rate increase is planned for 2021.

### Recycling Charges



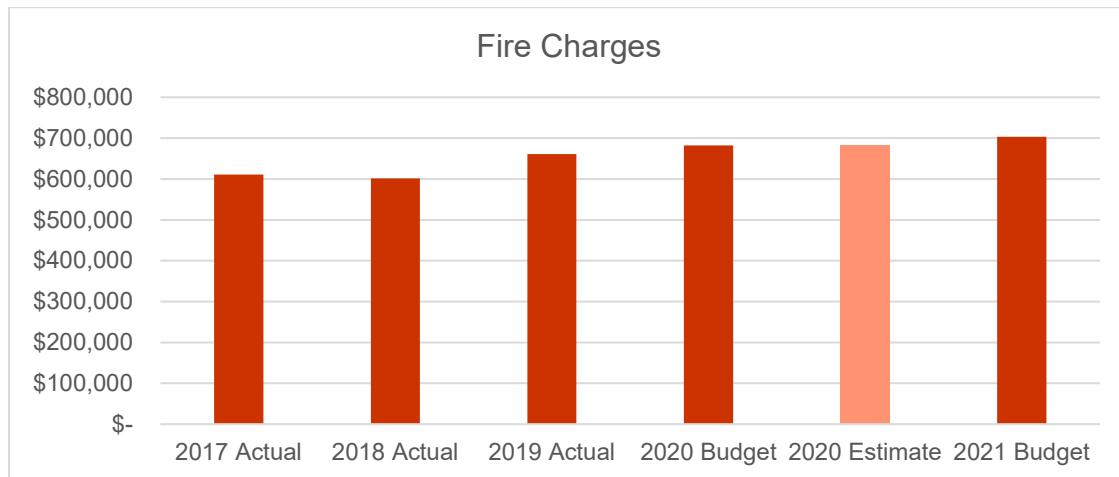
Recycling revenues in 2021 are expected to be approximately \$165,000. To encourage recycling, carts are offered in three sizes with the same monthly charge of \$2.30 per month. No rate increase is planned for 2021.

### Storm Sewer Charges



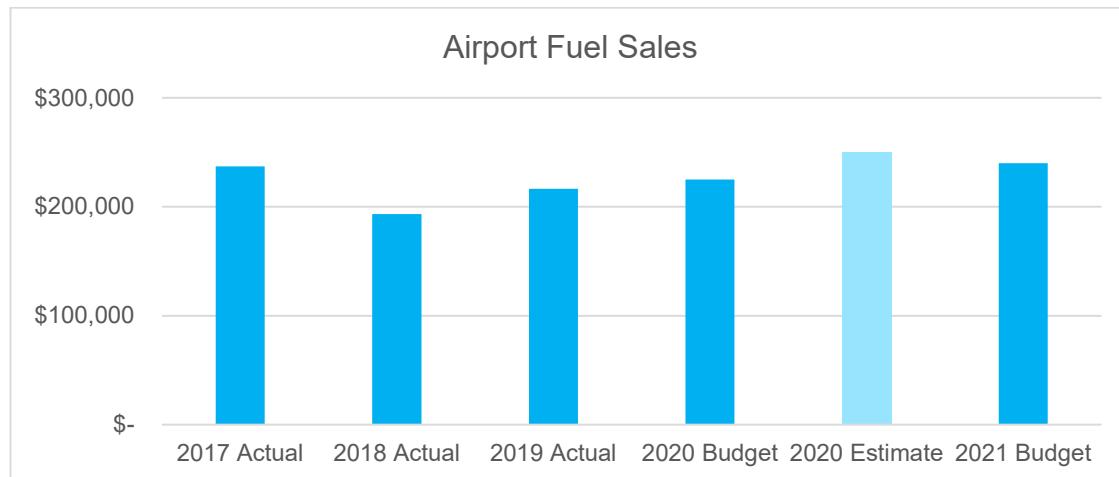
Storm Sewer charges are expected to be approximately \$415,000, which is consistent with the last few years.

## Fire Charges



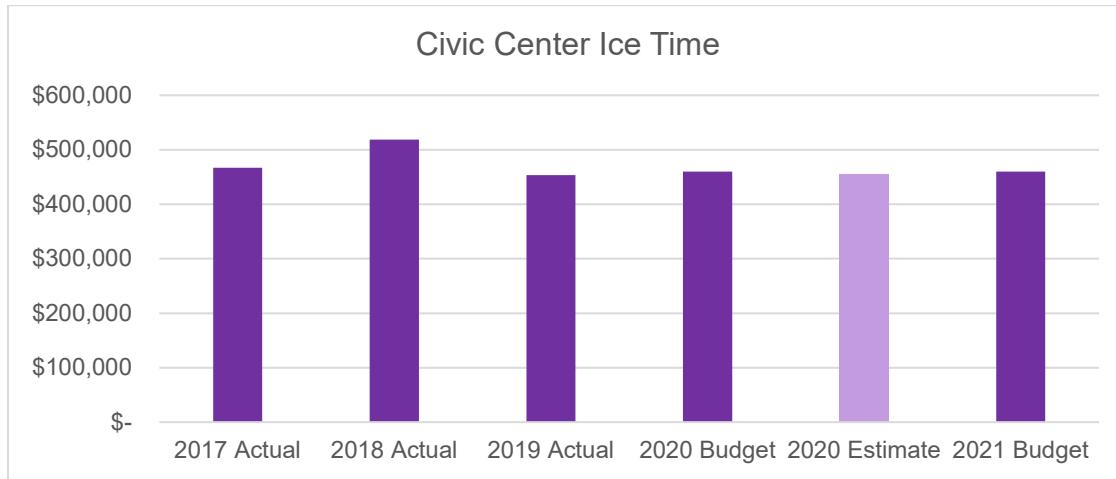
The Buffalo Volunteer Fire Department provides fire protection to the City of Buffalo and four surrounding townships. To cover the operating and capital needs of the department, fire protection services are charged out to these entities based on a 4 year history of market valuation and the number of 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 3% in fire charges is planned for 2021.

## Airport Fuel Sales



Airport Fuel Sales in 2021 are expected to be approximately \$240,000.

## Civic Center Ice Time



Civic Center Ice Time revenue in 2021 is expected to be approximately \$460,000, which is consistent with the last few years. Revenues in 2018 were budgeted conservatively but exceeded the 2017 Actual with additional revenue from new summer programs.

### 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.

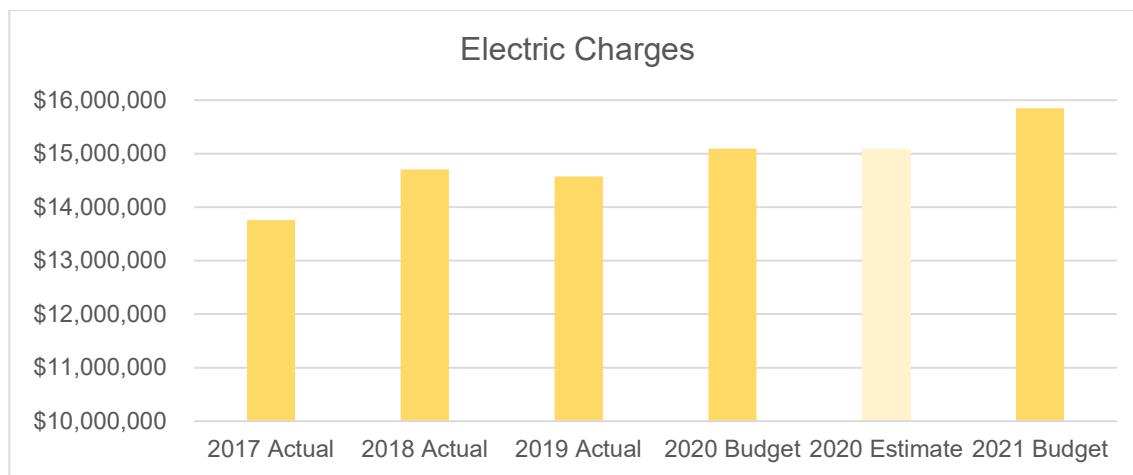
### Transfers In

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 2021 include \$900,000 from Electric and \$475,000 from the Liquor Funds to Parks. A \$100,000 transfer from the Electric Fund to the Civic Center Fund is also budgeted in 2021.

## Proprietary – Enterprise Fund Revenue

### Electric Utility Fund

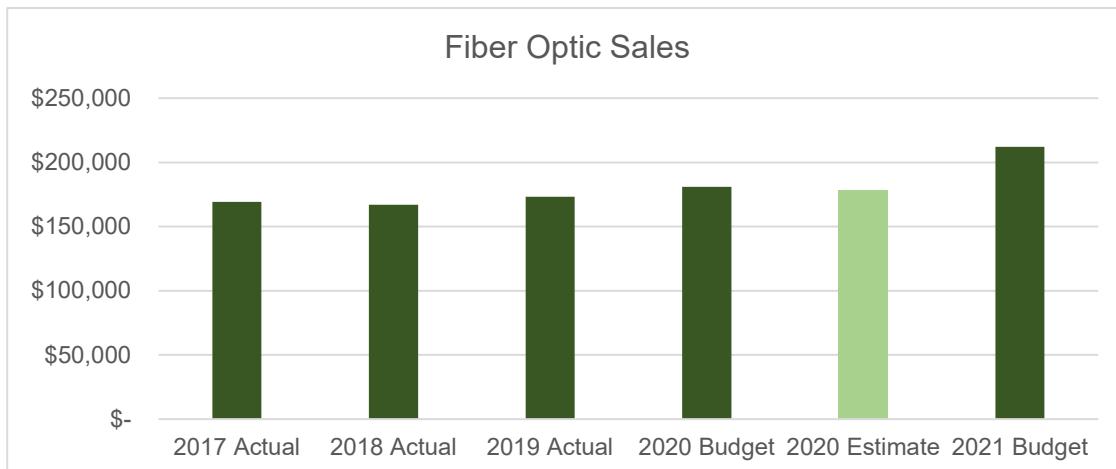
#### Electric Sales



Electric Sales are expected to be approximately \$15,849,485 in 2021, which includes additional consumption from new service territory acquired in 2020.

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



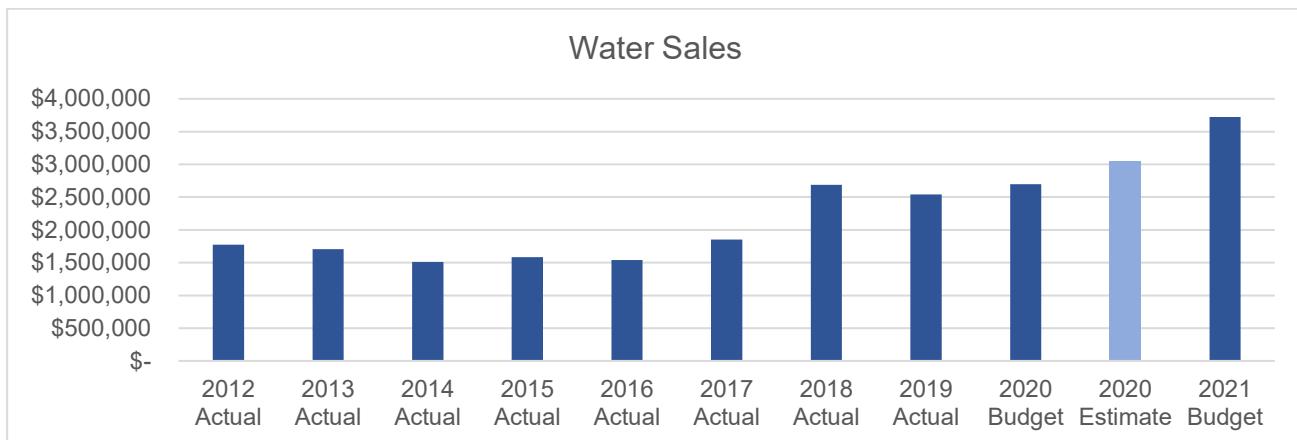
Fiber Optic Sales are expected to be approximately \$212,200. Over the last few years, the City has expanded its commercial customer base. In 2019, efforts were made to provide fiber to residential customers.

### 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 additional recommendations for 2021.

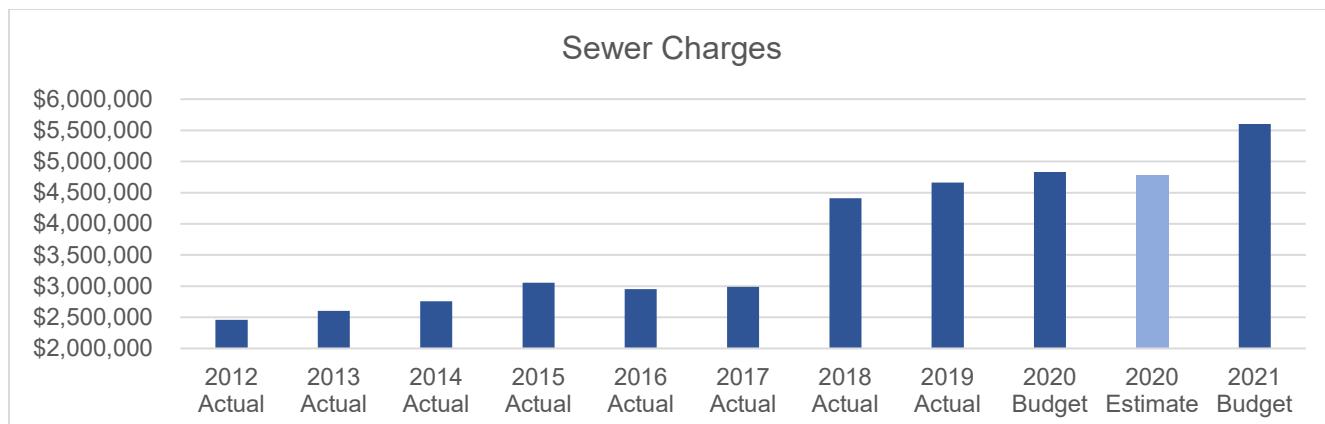
#### Water Charges

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 charges revenue is based primarily on historical sales and population growth estimates. The 2021 budget also includes a scheduled rate increase of 38%.



#### Sewer Charges

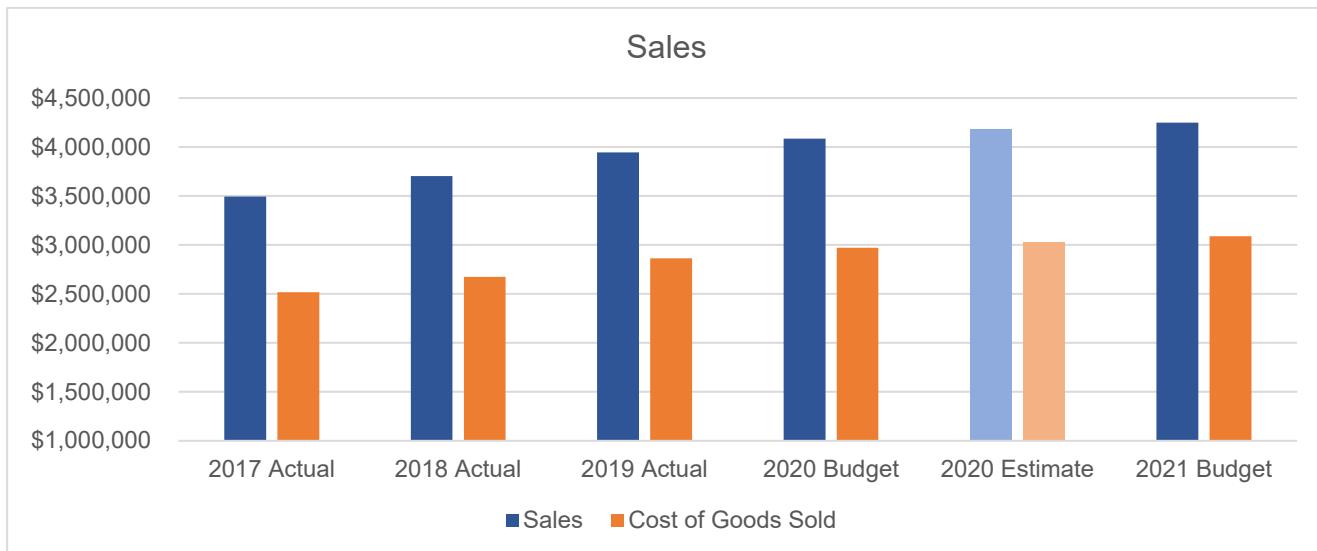
Sewer charge rates are set each year based on water usage in the months of January, February, and March. To ensure that sewer rates cover the actual cost of providing the service, a scheduled rate increase of 16% is budgeted for 2021.



## Liquor Funds

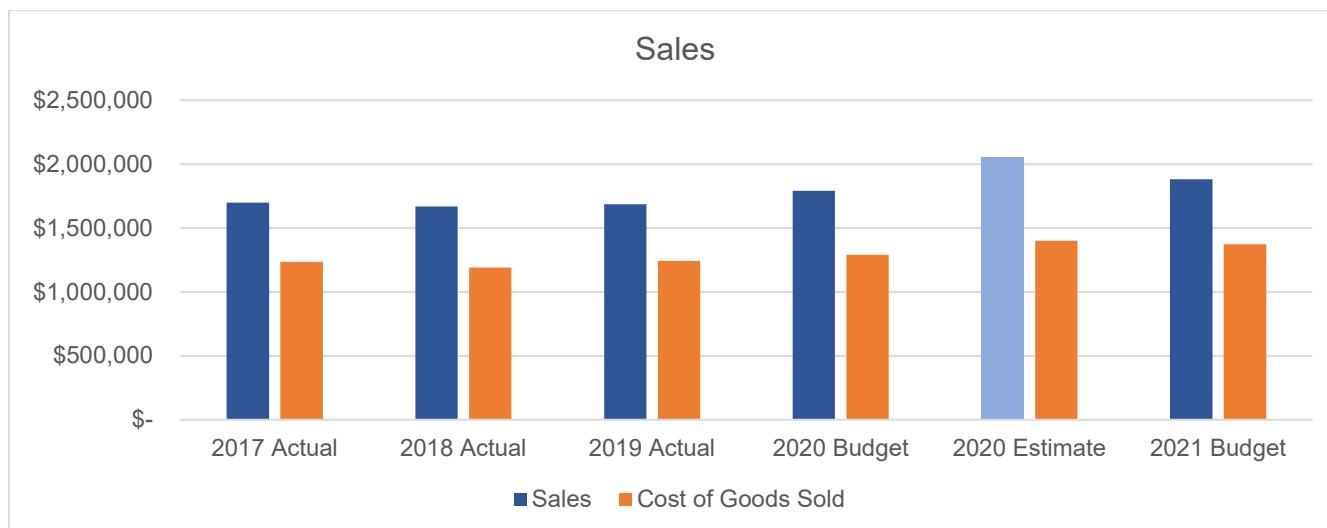
Sales are the main revenue source for the City's two municipal off-sale liquor stores. Sales at the Buffalo Wine & Spirits store are expected to increase slightly in 2021. Sales at the Downtown Wine & Spirits store are also expected to increase slightly due to more traffic in the downtown area. Cost 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 2021.

### Buffalo Wine & Spirits



Sales are expected to be approximately \$4,248,550 in 2021.

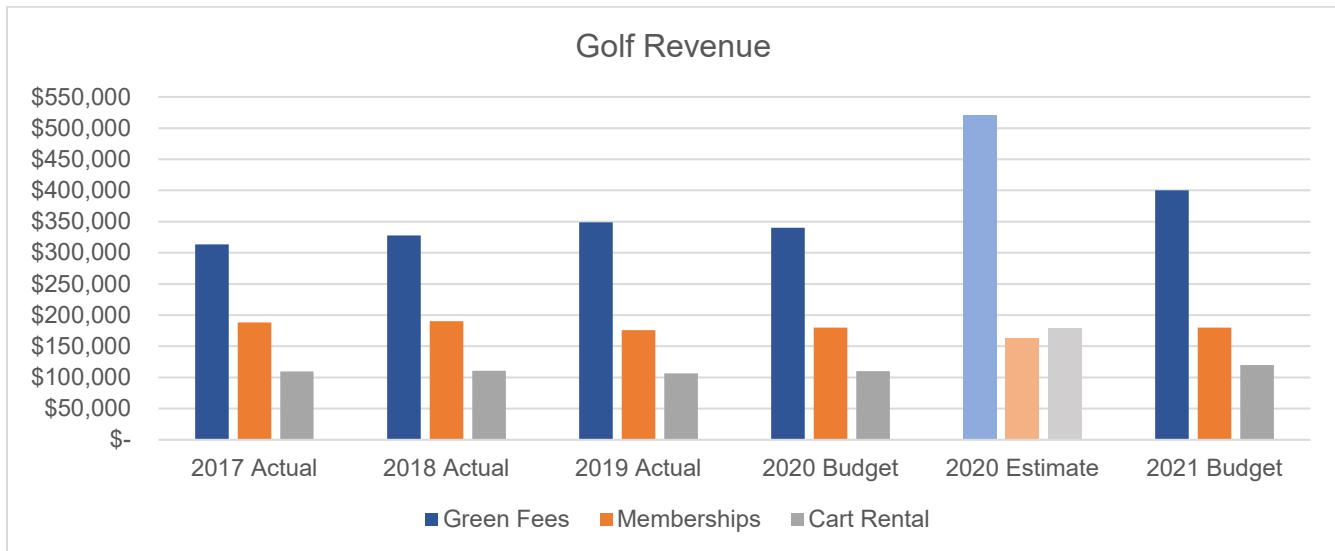
### Downtown Wine & Spirits



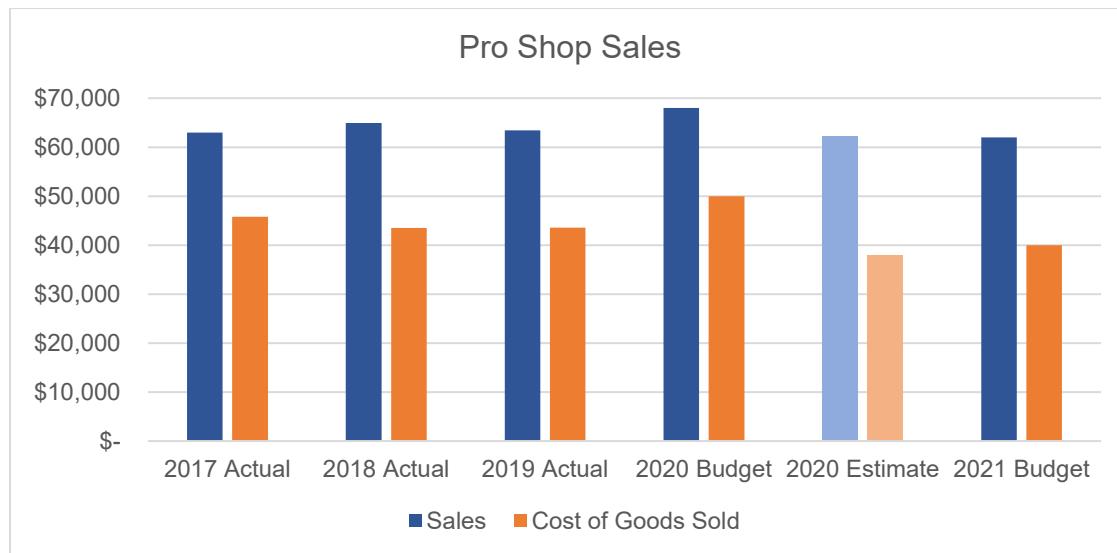
Sales are expected to be approximately \$1,881,600 in 2021.

## 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.

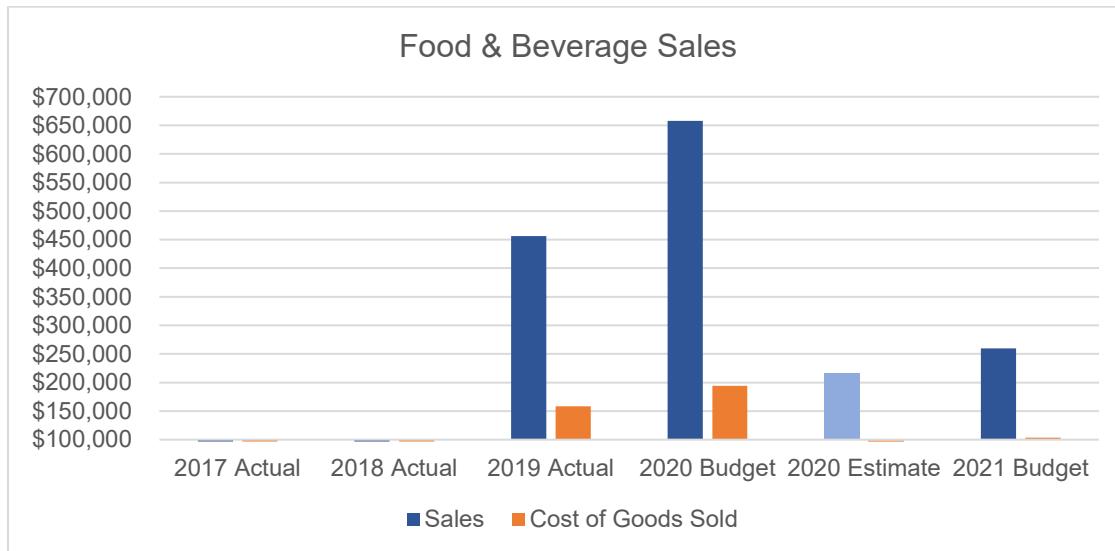


Revenue is expected to be approximately \$700,000 from green fees, memberships, and cart rentals in 2021.



Revenue from pro shop sales 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.



Revenue from food and beverage sales is anticipated to be \$259,900.

## PROPERTY TAX

### Summary of Adopted Tax Levy and Tax Rate Payable 2021

The 2021 Operating Budget has a total levy for City operations equaling \$8,839,386. 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 \$420,012 (+5.0%), from 2020. The total tax levy increased by \$420,012 (+5.0%), from 2020. The majority of the increase is in the lease purchase debt levy. A debt service levy was added for lease purchase agreements in the golf fund.

The following table summarizes the 2021 tax levy for the City:

<b>Program or Service</b>	<b>2020 Levy</b>	<b>2021 Levy</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
General Fund	\$4,602,952	\$4,727,035	\$124,083	2.7%
Debt Service	3,592,038	3,606,099	14,061	0.4%
Library	80,628	84,659	4,031	5.0%
Lease Purchase	143,756	421,593	277,837	193.3%
Tax Abatement (EDA)	19,791	19,791	-	0.0%
<b>Total</b>	<b>\$8,439,165</b>	<b>\$8,859,177</b>	<b>\$420,012</b>	<b>5.0%</b>

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:

<b>Program or Service</b>	<b>2020 Levy</b>	<b>2021 Levy</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
General Fund	\$261,735	\$282,578	\$20,843	8.0%
<b>Total</b>	<b>\$261,735</b>	<b>\$282,578</b>	<b>\$20,843</b>	<b>8.0%</b>

## Tax Distribution

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

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

The following graphic illustrates the total tax for a residential property as shared by the taxing jurisdictions based on the actual 2020 tax capacity rates. Only 40 percent of the total tax is levied for City activities in 2020.

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

### 2020 Tax Dollar Breakdown



City of Buffalo 40¢

Wright County 38¢

BHM School District 21¢

Buffalo HRA 1¢

## 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.

	2020 Actual	2021 Estimated
Net Tax Capacity for Levy	\$15,120,971	\$16,322,457
Tax Levy	8,439,165	8,859,177
Local Tax Rate	55.811%	54.276%

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

The following table summarizes the estimated tax impact on residential homes, based on the 2021 tax levy and budget. Estimates are provided by Wright County and assume no change in property valuation.

Taxable Market Value of Home	2020 Actual	2021 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$150,000	\$837.17	\$814.14	(\$23.03)	-2.8%
\$200,000	\$1,116.22	\$1,085.52	(\$30.70)	-2.8%
\$250,000	\$1,395.28	\$1,356.90	(\$38.38)	-2.8%
\$300,000	\$1,674.33	\$1,628.28	(\$46.05)	-2.8%
\$350,000	\$1,953.39	\$1,899.66	(\$53.73)	-2.8%
\$400,000	\$2,232.44	\$2,171.04	(\$61.40)	-2.8%
\$450,000	\$2,511.50	\$2,442.42	(\$69.08)	-2.8%
\$500,000	\$2,790.55	\$2,713.80	(\$76.75)	-2.8%

*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 2021 tax levy and budget. Estimates are provided by Wright County and assume no change in property valuation.

Taxable Market Value of Property	2020 Actual	2021 Estimated	\$ Increase (Decrease)	% Increase (Decrease)
\$500,000	\$5,162.52	\$5,020.53	(\$141.99)	-2.8%
\$1,000,000	\$10,743.62	\$10,448.13	(\$295.49)	-2.8%

## STAFFING SUMMARY

### General Fund (Including Park):

Department/Division	FY 2019	FY 2020	FY 2021	Change
<b>City Clerk (includes Election)</b>				
Full- time Employees	1	1	1	-
Part- time Employees	0	0	0	-
<b>City Administration*</b>				
Full- time Employees	7	8	9	▲1
Part- time Employees	1	1	1	-
<b>Engineering</b>				
Full- time Employees	1	1	1	-
Part- time Employees	0	0	0	-
<b>Transportation</b>				
Full- time Employees	0	0	0	-
Part- time Employees	0	0	0	-
<b>Planning &amp; Zoning*</b>				
Full- time Employees	1	1	1	-
Part- time Employees	0	0	0	-
<b>Police</b>				
Full- time Employees	21	21	21	-
Part- time Employees	0	0	0	-
<b>Public Works – Maintenance*</b>				
Full- time Employees	11	11	8	▼3
Part- time Employees	1	1	1	-
<b>Community Center</b>				
Full- time Employees	1	1	1	-
Part- time Employees	1	1	1	-
<b>Park*</b>				
Full- time Employees	1	1	3	▲2
Part- time Employees	29	29	29	-
<b>Total Employee Headcount</b>	<b>76</b>	<b>77</b>	<b>77</b>	-

### Special Revenue Funds:

Department/Division	FY 2019	FY 2020	FY 2021	Change
<b>Fire</b>				
Full- time Employees	0	0	1	▲1
Part- time Employees	33	34	33	▼1
<b>Library*</b>				
Full- time Employees	0	0	0	-
Part- time Employees	0	0	0	-
<b>Airport*</b>				
Full- time Employees	0	0	0	-
Part- time Employees	0	0	0	-
<b>Civic Center*</b>				
Full- time Employees	3	3	3	-
Part- time Employees	14	15	15	-
<b>Total Employee Headcount</b>	<b>50</b>	<b>52</b>	<b>52</b>	-

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

## Enterprise Funds:

Department/Division	FY 2019	FY 2020	FY 2021	Change
<b>Electric*</b>				
Full- time Employees	10	13	11	▼2
Part- time Employees	1	1	0	▼1
<b>BWIG*</b>				
Full- time Employees	2	2	0	▼2
Part- time Employees	0	0	0	-
<b>Fiber</b>				
Full- time Employees	0	1	2	-
Part- time Employees	0	0	0	▲1
<b>Water*</b>				
Full- time Employees	4	4	6	▲2
Part- time Employees	1	0	0	-
<b>Wastewater*</b>				
Full- time Employees	6	6	6	-
Part- time Employees	1	1	3	▲2
<b>Liquor</b>				
Full- time Employees	5	5	8	▲3
Part- time Employees	18	18	10	▼8
<b>Golf Course</b>				
Full- time Employees	3	4	3	▼1
Part- time Employees	37	90	38	▼52
<b>Total Employee Headcount</b>	<b>88</b>	<b>145</b>	<b>87</b>	<b>▼58</b>

## Internal Service Fund:

Department/Division	FY 2019	FY 2020	FY 2021	Change
<b>MIS*</b>				
Full-time Employees	1	1	1	-
Part-time Employees	0	0	0	-
<b>Total Employee Headcount</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>

## City Total:

	FY 2019	FY 2020	FY 2021	Change
Full-time Employees	83	85	86	▲1
Part-time Employees	191	191	131	▼60
<b>Total Employee Headcount</b>	<b>274</b>	<b>276</b>	<b>217</b>	<b>▼59</b>

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

### \*\*2021 Staffing Changes\*\*

- Added Full-time Fire Chief (early 2020)
- Added Fiber Optics Technician (mid-year 2020)
- Promoted Parks Maintenance Supervisor (late 2020)
- Transferred Streets Maintenance Position to Parks Maintenance
- Eliminated Police Records Position; Added 2<sup>nd</sup> Community Service Officer position (late 2020)
- Added Engineering Internship
- Added Deputy Utilities Director (*vacant*)
- Closed Wild Marsh Grill in 2020

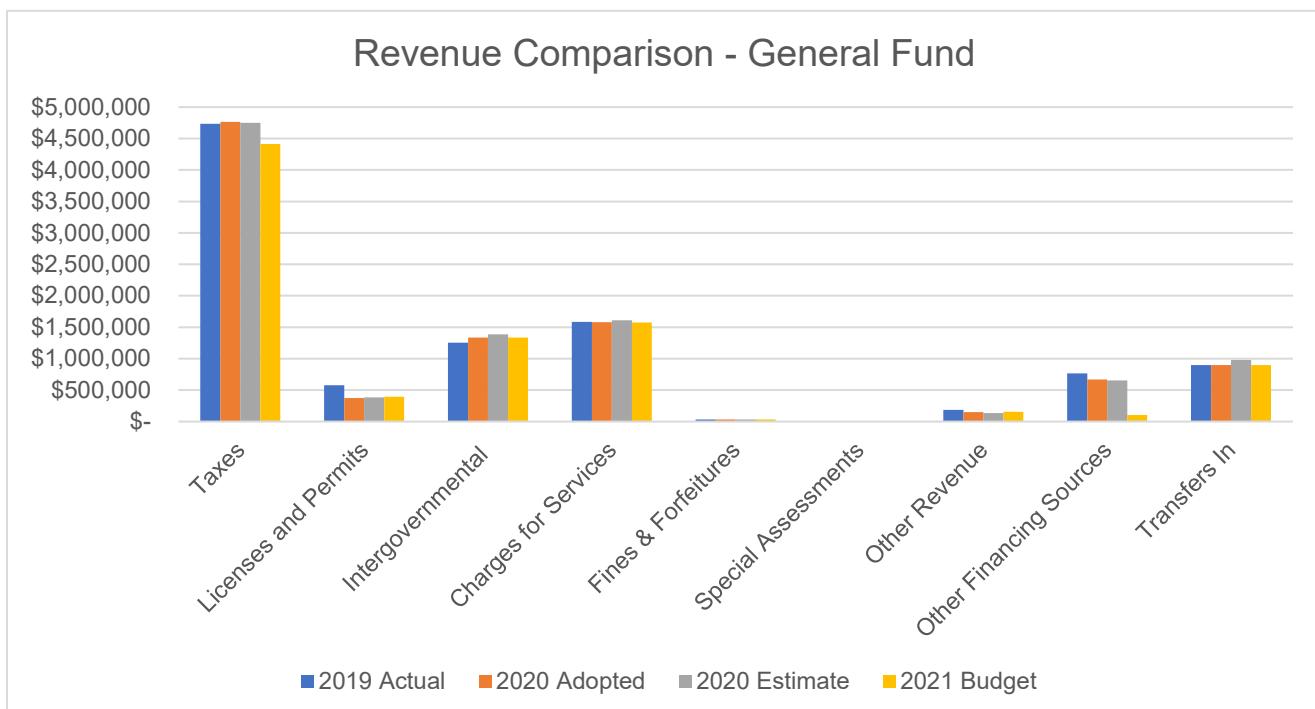
# **ANNUAL BUDGET**

---

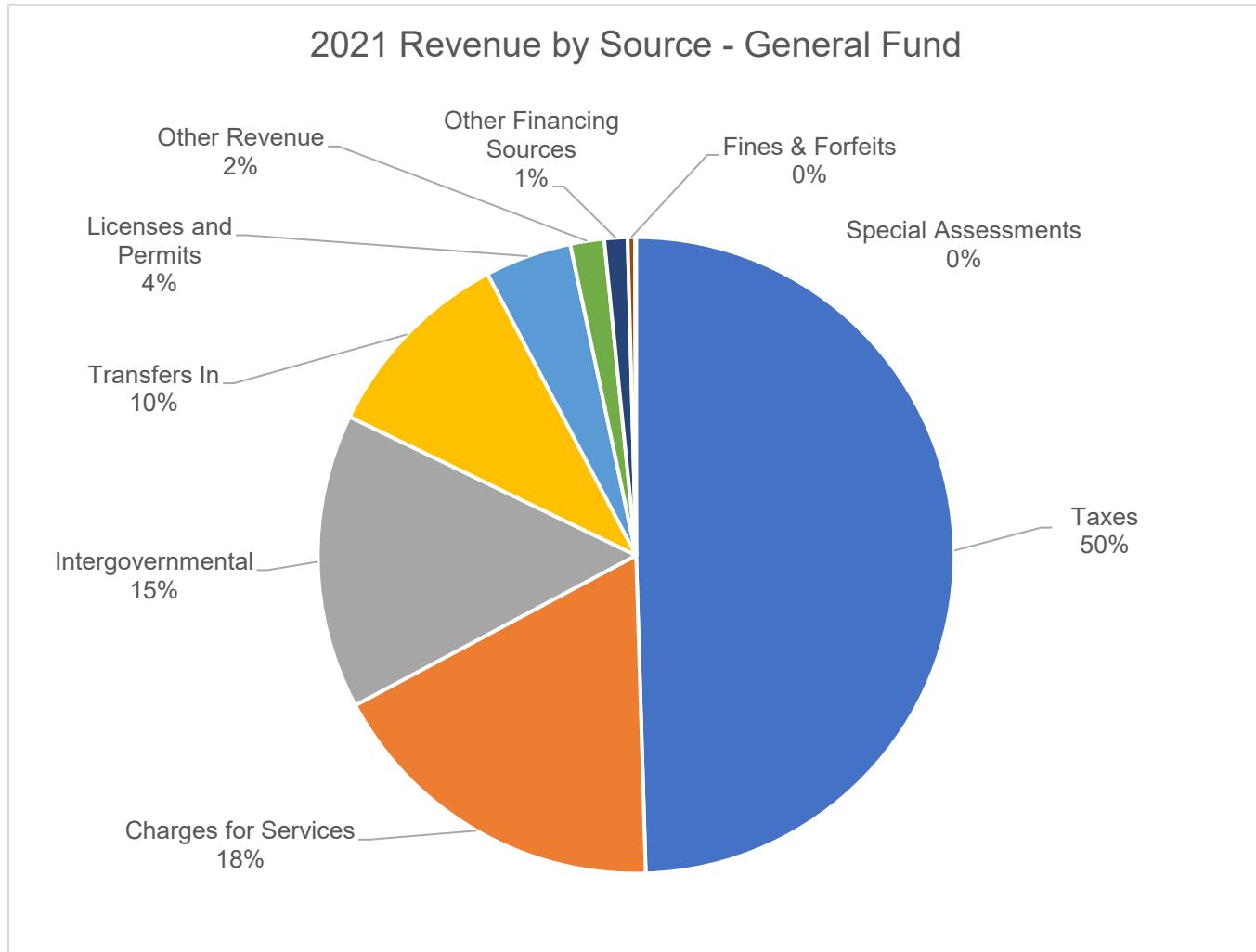
# **GENERAL FUND**

## REVENUE COMPARISON – GENERAL FUND (100)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	4,734,292	4,764,809	4,747,811	4,414,056
Licenses and Permits	579,620	375,250	385,924	392,950
Intergovernmental	1,256,191	1,335,639	1,385,516	1,335,639
Charges for Services	1,586,855	1,577,930	1,612,378	1,575,000
Fines & Forfeitures	34,079	32,000	31,333	33,000
Special Assessments	5,011	5,000	1,980	5,000
Other Revenue	185,078	150,000	137,012	153,000
Other Financing Sources	765,214	669,580	654,402	105,000
Transfers In	900,000	900,000	981,484	900,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$10,046,340</b>	<b>\$9,810,208</b>	<b>\$9,937,840</b>	<b>\$8,913,645</b>

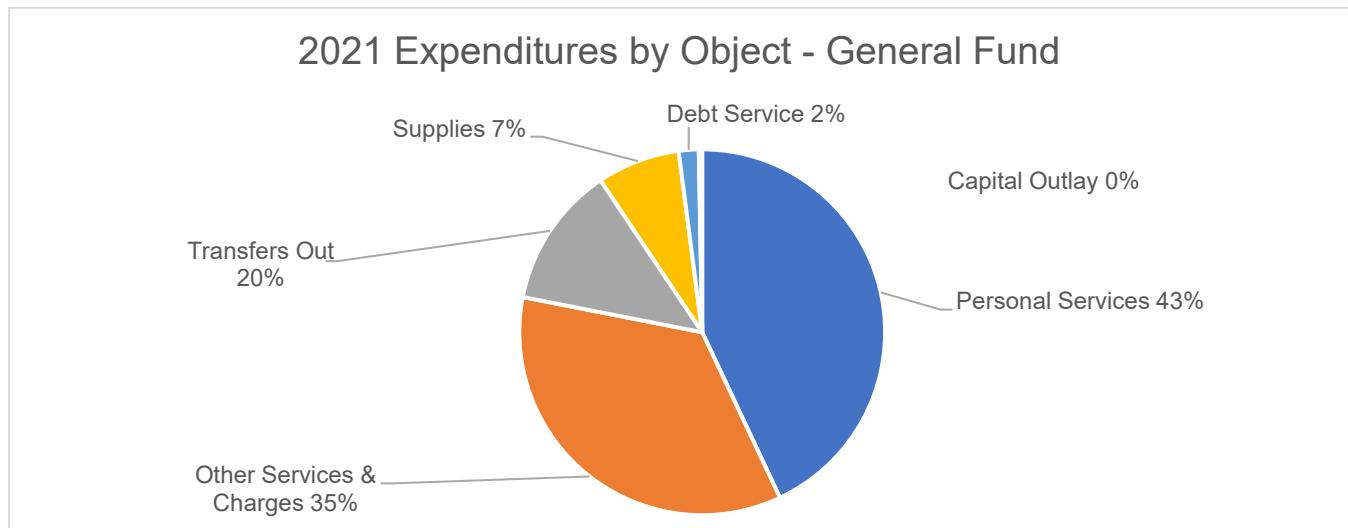
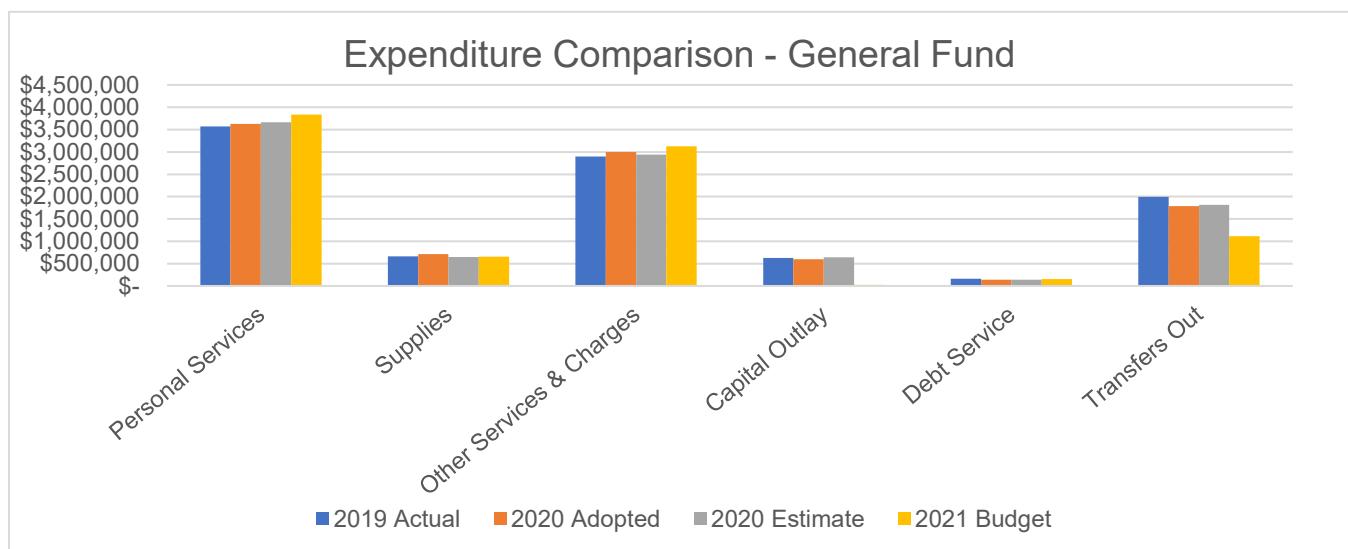


## REVENUE COMPARISON – GENERAL FUND (100)



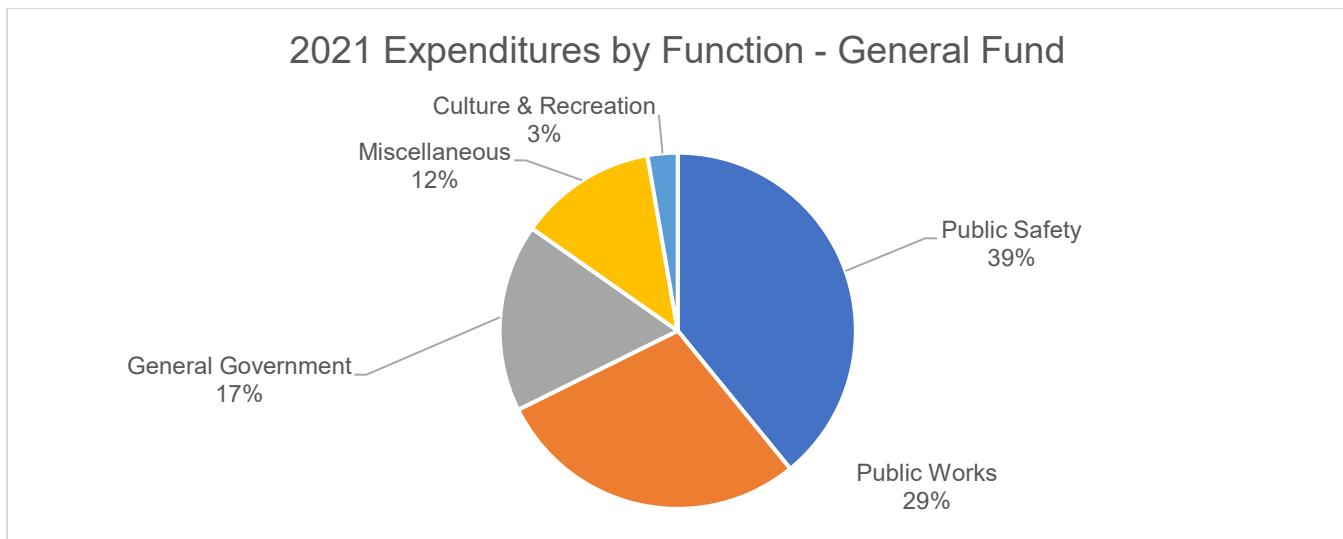
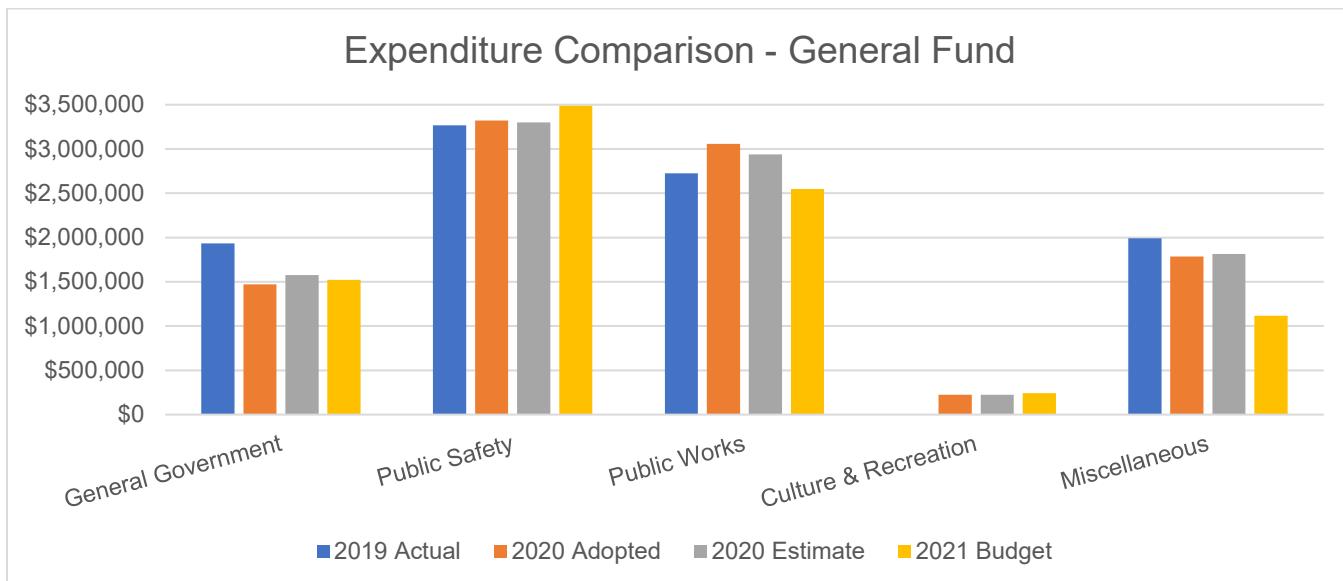
## EXPENDITURE COMPARISON – GENERAL FUND (100) BY OBJECT

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	3,571,014	3,628,464	3,684,613	3,833,412
Supplies	659,854	712,740	648,867	652,745
Other Services & Charges	2,900,747	2,994,909	2,938,713	3,126,824
Capital Outlay	629,409	598,080	644,540	26,500
Debt Service	162,423	140,623	138,942	157,172
Transfers Out	1,992,176	1,784,198	1,814,219	1,116,992
<b>Total Expenditures &amp; Other Uses</b>	<b>\$9,915,623</b>	<b>\$9,859,014</b>	<b>\$9,869,894</b>	<b>\$8,913,645</b>



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

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
General Government	1,933,599	1,471,690	1,574,801	1,520,327
Public Safety	3,266,386	3,320,841	3,319,192	3,485,951
Public Works	2,723,381	3,057,792	2,937,431	2,547,274
Culture & Recreation	81	224,493	224,251	243,101
Miscellaneous	1,992,176	1,784,198	1,814,219	1,116,992
<b>Total Expenditures &amp; Other Uses</b>	<b>\$9,915,623</b>	<b>\$9,859,014</b>	<b>\$9,869,894</b>	<b>\$8,913,645</b>



**2020 BUDGET SUMMARY –GENERAL FUND  
FUND 100**

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

Description	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>Revenues</b>				
Taxes	4,734,292	4,764,809	4,747,811	4,414,056
Licenses and Permits	579,620	375,250	385,924	392,950
Intergovernmental	1,256,191	1,335,639	1,385,516	1,335,639
Charges for Services	1,586,855	1,577,930	1,612,378	1,575,000
Fines & Forfeitures	34,079	32,000	31,333	33,000
Special Assessments	5,011	5,000	1,980	5,000
Other Revenue	185,078	150,000	137,012	153,000
Total Revenues	8,381,126	8,240,628	8,301,954	7,908,645
<b>Other Sources</b>				
Other Financing Sources	765,214	669,580	654,402	105,000
Transfers In	900,000	900,000	981,484	900,000
<b>Total Revenue &amp; Other Sources</b>	<b>\$10,046,340</b>	<b>\$9,810,208</b>	<b>\$9,937,840</b>	<b>\$8,913,645</b>
<b>Expenditures</b>				
Personal Services	3,571,014	3,628,464	3,684,613	3,833,412
Supplies	659,854	712,740	648,867	652,745
Other Services & Charges	2,900,747	2,994,909	2,938,713	3,126,824
Capital Outlay	629,409	598,080	644,540	26,500
Debt Service	162,423	140,623	138,942	157,172
Total Expenditures	7,923,447	8,074,816	8,055,675	7,796,653
<b>Other Uses</b>				
Transfers Out	1,992,176	1,784,198	1,814,219	1,116,992
<b>Total Expenditure &amp; Other Uses</b>	<b>\$9,915,623</b>	<b>\$9,859,014</b>	<b>\$9,869,894</b>	<b>\$8,913,645</b>
<b>Change in Fund Balance</b>	<b>\$130,717</b>	<b>(\$48,806)</b>	<b>\$67,946</b>	<b>-</b>
<b>Fund Balance, January 1</b>	<b>\$5,366,584</b>	<b>\$5,497,301</b>	<b>\$5,497,301</b>	<b>\$5,565,247</b>
<b>Fund Balance, December 31</b>	<b>\$5,497,301</b>	<b>\$5,448,495</b>	<b>\$5,565,247</b>	<b>\$5,565,247</b>

# GENERAL FUND REVENUE

## Budget Summary:

Revenues	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Taxes	4,734,292	4,764,809	4,747,811	4,414,056	-7.4%
Licenses & Permits	579,6250	375,250	385,924	392,950	4.7%
Intergovernmental	1,256,191	1,335,639	1,385,516	1,335,639	0.0%
Charges for Services	1,586,855	1,577,930	1,612,378	1,575,000	-0.2%
Fines & Forfeits	34,079	32,000	31,333	33,000	3.1%
Special Assessments	5,011	5,000	1,980	5,000	0.0%
Other Revenue	185,078	150,000	137,012	153,000	2.0%
Other Financing Sources	765,214	669,580	654,402	105,000	-84.3%
Transfers In	900,000	900,000	981,484	900,000	0.0%
<b>Total</b>	<b>\$10,046,340</b>	<b>\$9,810,208</b>	<b>\$9,937,840</b>	<b>\$8,913,645</b>	<b>-9.1%</b>

## Budget Detail:

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>				
31010-0000 PROPERTY TAX ~ CURRENT	4,525,387	4,602,952	4,602,952	4,202,035
31020-0000 PROPERTY TAX ~ DELINQUENT	13,046	22,000	12,380	20,000
31025-0000 PROPERTY TAX ~ ABATEMENT	21,139	19,791	19,791	19,791
31040-0000 TIF RE-DISTRIBUTION	-	-	-	-
31080-0000 PERA TAX LEVY	2	-	-	-
31410-0000 LODGING TAX	395	2,200	2,200	2,200
31900-0000 PENALTIES/INTEREST	3,958	7,500	123	5,000
31950-0000 LEASE PURCHASE - LEVY	170,364	110,366	110,366	165,030
<b>TOTAL TAXES</b>	<b>4,734,292</b>	<b>4,764,809</b>	<b>4,747,811</b>	<b>4,414,056</b>
32110-0000 LICENSES ~ CLUB LIQUOR	42,350	43,000	43,000	43,000
32111-0000 LICENSES ~ BEER & WINE	490	1,500	1,500	1,500
32112-0000 LICENSES ~ SUNDAY / ON-SALE	2,200	2,800	2,800	2,800
32130-0000 LICENSES ~ CIGARETTE	650	550	550	550
32170-0000 LICENSES ~ AMUSEMENT	300	700	-	700
32180-0000 LICENSES (OTHER)	5,315	4,250	4,250	4,250
32190-0000 PERMIT PENALTIES	-	-	-	-
32210-0000 BUILDING PERMITS	465,506	275,000	274,670	285,000
32211-0000 BUILDING PERMIT SURCHARGE	26,050	19,250	19,227	19,950
32222-0000 MECHANICAL PERMIT	22,645	16,000	28,337	22,000
32230-0000 PLUMBING PERMITS	10,250	9,000	8,269	10,000
32240-0000 ANIMAL LICENSES	-	-	-	-
32260-0000 STREET EXCAVATION PERMITS	3,745	3,200	3,291	3,200
32261-0000 STREET EXCAVATION SURCHARGE	120	-	30	-
<b>TOTAL LICENSES AND PERMITS</b>	<b>579,620</b>	<b>375,250</b>	<b>385,924</b>	<b>392,950</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
33100-0000	FEDERAL GRANTS & AID	-	-	11,956	-
33170-0000	FEDERAL GRANT (PD)	2,800	2,300	1,348	2,300
33400-0000	STATE GRANTS & AIDS	16,543	-	7,600	-
33401-0000	LOCAL GOVERNMENT AID	853,732	974,339	974,339	974,339
33402-0000	MARKET VALUE CREDIT	421	-	-	-
33403-0000	LOCAL PERFORMANCE AID	-	-	-	-
33416-0000	STATE AID - POLICE TRAINING	15,907	15,000	15,995	15,000
33418-0000	STATE AID (HIGHWAY)	204,594	204,000	224,278	204,000
33429-0000	STATE AID - PERA	9,187	-	-	-
33440-0000	STATE AID - POLICE	153,007	140,000	150,000	140,000
33620-0000	COUNTY GRANTS	-	-	-	-
33640-0000	OTHER GRANTS & AIDS	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,256,191</b>	<b>1,335,639</b>	<b>1,385,516</b>	<b>1,335,639</b>
34103-0000	ZONING & SUBDIVISION FEES	2,295	-	1,600	-
34107-0000	ASSESSMENT SEARCHES	11,500	9,000	13,500	11,500
34109-0000	ELECTION FILING FEES	-	-	50	-
34110-0000	CONDITIONAL USE PERMITS	750	1,000	300	750
34111-0000	VARIANCES	150	-	175	-
34112-0000	EASEMENT ADMIN FEES	125	-	-	-
34113-0000	GENERAL SERVICE FEES	1,450	1,000	5,290	4,000
34114-0000	ASSESSORS REVIEW FEE	1,700	1,100	2,000	1,500
34116-0000	FINANCE CHARGES	450	250	1,249	750
34121-0000	ANNEXATION FEE	-	-	-	-
34201-0000	POLICE OTHER REVENUE	1,745	1,500	1,500	1,500
34203-0000	POLICE - ACCIDENT REPORTS	18	-	-	-
34205-0000	POLICE CONTRACT REVENUE	-	-	-	-
34207-0000	POLICE RESERVES REVENUE	-	-	-	-
34208-0000	SCHOOL RESOURCE OFFICER	55,187	40,000	27,006	35,000
34211-0000	MULTI-HOUSING REVENUE	58	-	25	-
34303-0000	SALE OF MATERIAL ~ STREET	509	-	94	-
34304-0000	SERVICE CHARGES ~ STREET	9,300	4,600	4,600	-
34403-0000	REFUSE COLLECTION	799,126	789,480	798,724	800,000
34404-0000	RECYCLING REVENUES	163,474	165,000	167,533	165,000
34793-0000	SENIOR PROGRAM REVENUE	-	-	1,155	-
34910-0000	TRANSPORTATION REVENUE	412	-	40	-
34950-0000	COMMUNICATION TOWER REVENUE	118,267	150,000	140,706	140,000
34951-0000	STORM SEWER REVENUE	409,616	415,000	412,112	415,000
34952-0000	STORM WATER MANAGEMENT FEE	10,723	-	34,720	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>1,586,855</b>	<b>1,577,930</b>	<b>1,612,378</b>	<b>1,575,000</b>
35101-0000	COURT FINES	34,079	32,000	30,171	33,000
35104-0000	ADMINISTRATIVE CITATION	-	-	-	-
35200-0000	FORFEITS	-	-	1,162	-
<b>TOTAL FINES &amp; FORFEITS</b>		<b>34,079</b>	<b>32,000</b>	<b>31,333</b>	<b>33,000</b>
36101-0000	SPECIAL ASSESSMENTS	3,941	5,000	1,530	5,000
36102-0000	SPECIAL ASSESSMENTS - INTEREST	1,070	-	450	-
<b>TOTAL SPECIAL ASSESSMENTS</b>		<b>5,011</b>	<b>5,000</b>	<b>1,980</b>	<b>5,000</b>
36210-0000	INTEREST EARNED	30,719	20,000	15,220	20,000
36620-0000	RENTS & ROYALTIES	-	-	-	-
36221-0000	UNDISTRIBUTED RECEIPTS	10,159	4,000	8,519	10,000
36222-0000	REFUNDS & REIMBURSEMENTS	6,772	13,000	7,169	10,000

		History		Current		Proposed
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	
36224-0000	CABLE FRANCHISE INCOME	129,848	90,000	90,000	90,000	
36230-0000	CONTRIBUTIONS/DONATIONS	1,510	-	100	-	
36231-0000	DONATIONS - FLORA OF BUFFALO	6,070	7,500	6,000	7,500	
36234-0000	DONATIONS - COMMUNITY CENTER	-	15,500	10,004	15,500	
<b>TOTAL OTHER REVENUE</b>		<b>185,078</b>	<b>150,000</b>	<b>137,012</b>	<b>153,000</b>	
<b>TOTAL REVENUE</b>		<b>8,381,126</b>	<b>8,240,628</b>	<b>8,301,954</b>	<b>7,908,645</b>	
39101-0000	SALE OF PROPERTY & EQUIPMENT	422,320	105,000	115,109	105,000	
39202-0000	TRANSFER IN - BONDS	-	-	17,790	-	
39208-0000	TRANSFER IN - COMMUNITY CENTER	-	-	-	-	
39209-0000	TRANSFER IN - IMPROVEMENTS	-	-	63,694	-	
39210-0000	TRANSFER IN - ELECTRIC	900,000	900,000	900,000	900,000	
39300-0000	EQUIPMENT CERTIFICATE PROCEEDS	-	-	442,448	-	
39330-0000	LEASE PURCHASE PROCEEDS	342,893	564,580	96,845	-	
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,665,214</b>	<b>1,569,580</b>	<b>1,635,886</b>	<b>1,005,000</b>	
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>10,046,340</b>	<b>9,810,208</b>	<b>9,937,840</b>	<b>8,913,645</b>	

### Budget Commentary:

- ❖ Previously, the entire general levy was recorded in the general with a transfer out to the park fund. For external financial reporting, the Park Fund is reported as part of the General Fund. For budgetary purposes, they General Fund and Park Fund are separated. For increased transparency, the general fund transfer to the park fund is being eliminated and the portion of the general levy that funds park operations & maintenance will be recorded in the Park Fund as revenue from property taxes.
- ❖ Building activity has increased over the last few years and remained strong through the Covid-19 pandemic. The residential developments in progress are expected to continue.
- ❖ 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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	33,350	34,986	34,986	34,986	0.0%
Supplies	-	-	-	-	0.0%
Other Service & Charges	19,373	46,794	17,320	49,977	6.8%
Capital Outlay	-	-	-	-	0.0%
Debt Service	415	-	-	-	0.0%
<b>Total</b>	<b>\$53,138</b>	<b>\$81,780</b>	<b>\$52,306</b>	<b>\$84,963</b>	<b>3.9%</b>

**Budget Detail:**

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
41110-1010	WAGES (MAYOR & COUNCIL)	30,980	32,500	32,500	32,500
41110-1220	FICA CONTRIBUTIONS - 6.2%	1,921	2,015	2,015	2,015
41110-1240	MEDICARE CONTRIBUTIONS - 1.45%	449	471	471	471
<b>TOTAL PERSONAL SERVICES</b>		<b>33,350</b>	<b>34,986</b>	<b>34,986</b>	<b>34,986</b>
41110-3610	PROPERTY & LIABILITY INSURANCE	133	125	168	175
41110-4380	TECHNOLOGY EXPENSE - DIRECT	448	-	-	-
41110-4395	MISCELLANEOUS	342	5,000		3,500
41110-4404	CONTINGENCIES	18,450	25,000	87	20,000
41110-4500	ALLOCATION - IT USER CHARGES	-	16,669	17,065	26,302
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>19,373</b>	<b>46,794</b>	<b>17,320</b>	<b>49,977</b>
41110-5550	CAPITAL OUTLAY	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
41110-6031	L.P. PRINCIPAL - 2014	414	-		-
41110-6131	L.P. INTEREST - 2014	1	-		-
<b>TOTAL DEBT SERVICE</b>		<b>415</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL MAYOR &amp; COUNCIL</b>		<b>53,138</b>	<b>81,780</b>	<b>52,306</b>	<b>84,963</b>

**Fund: General - 100****Function: General Government****Department: City Clerk****Description of Services:**

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

**Budget Summary:**

Expenditures	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	49,597	109,684	91,748	112,110	2.2%
Supplies	1,560	2,325	1,325	2,575	10.8%
Other Service & Charges	158	26,019	20,000	21,383	-12.1%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>\$51,316</b>	<b>\$138,028</b>	<b>\$113,073</b>	<b>\$134,672</b>	<b>-0.3%</b>

**Budget Detail:**

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
41400-1010	WAGES (CITY CLERK)	37,509	79,938	64,358	82,045
41400-1210	PERA CONTRIBUTION - 7.5%	2,813	5,995	4,827	6,153
41400-1220	FICA CONTRIBUTION ~ 6.2%	2,133	4,956	3,990	5,087
41400-1240	MEDICARE CONTRIBUTION - 1.45%	499	1,159	933	1,190
41400-1310	HEALTH INSURANCE	6,643	17,636	17,640	17,635
<b>TOTAL PERSONAL SERVICES</b>		<b>49,597</b>	<b>109,684</b>	<b>91,748</b>	<b>112,110</b>
41400-2010	OFFICE SUPPLIES	111	250	1,000	500
41400-2070	TRAINING	1,374	2,000	250	2,000
41400-2180	UNIFORM & CLOTHING ALLOWANCE	75	75	75	75
<b>TOTAL SUPPLIES</b>		<b>1,560</b>	<b>2,325</b>	<b>1,325</b>	<b>2,575</b>
41400-3020	PROFESSIONAL FEES	-	-	-	-
41400-3510	LEGAL NOTICES PUBLISHING	-	-	-	-
41400-3610	PROPERTY & LIABILITY INSURANCE	-	-	646	750
41400-4330	DUES & SUBSCRIPTIONS	-	215	170	250
41400-4380	TECHNOLOGY EXPENSE - DIRECT	-	-	-	-
41400-4395	MISCELLANEOUS	158	500	500	500
41400-4500	ALLOCATION - IT USER CHARGES		25,304	26,245	21,383
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>158</b>	<b>26,019</b>	<b>20,000</b>	<b>22,883</b>
41400-5550	CAPITAL OUTLAY	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CITY CLERK</b>		<b>51,316</b>	<b>138,028</b>	<b>113,073</b>	<b>137,568</b>

**Fund: General - 100**

**Function: General Government**

**Department: City Clerk**

**Activity: Elections**

### Description of Services:

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

### Budget Summary:

Expenditures	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	-	9,301	68,310	-	-100.0%
Other Service & Charges	2,473	28,500	15,300	2,500	-91.2.0%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>\$2,473</b>	<b>\$28,500</b>	<b>\$83,610</b>	<b>\$2,500</b>	<b>-93.4%</b>

### Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
41410-1010	WAGES (ELECTION)	-	8,640	60,000	-
41410-1210	PERA CONTRIBUTION - 7.5%	-	-	3,720	-
41410-1220	FICA CONTRIBUTION ~ 6.2%	-	536	3,720	-
41410-1240	MEDICARE CONTRIBUTION - 1.45%	-	125	870	-
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>9,301</b>	<b>68,310</b>	<b>-</b>
41410-4395	MISCELLANEOUS	2,473	28,500	6,500	2,500
41410-4500	ALLOCATION - IT USER CHARGES	-	-	-	-
41410-4600	CARES ACT EXPENDITURES	-	-	8,800	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>2,473</b>	<b>28,500</b>	<b>15,300</b>	<b>2,500</b>
41410-5550	CAPITAL OUTLAY	-	-	-	-
<b>TOTAL CAPITAL OUTLY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ELECTION</b>		<b>2,473</b>	<b>37,801</b>	<b>83,610</b>	<b>2,500</b>

### Budget Commentary:

- ❖ The Election budget fluctuates and coincides with election years. The COVID-19 pandemic led to an unexpected increase in absentee voting. To aid in processing absentee ballots and early voters, temporary help was added for the 2020 election. CARES funding was available to offset a portion of the increase in expenditures. The next election year is 2022.

## Fund: General - 100

## 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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	409,442	417,436	489,912	497,296	19.1%
Supplies	82,273	26,670	65,082	27,670	3.7%
Other Service & Charges	374,302	388,851	386,770	367,866	-5.4%
Capital Outlay	-	-	\$71,005	-	0.0%
<b>Total</b>	<b>\$866,017</b>	<b>\$832,957</b>	<b>1,012,769</b>	<b>\$892,832</b>	<b>7.2%</b>

### Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
41510-1010	WAGES (ADMINISTRATION)	315,822	314,744	354,679	351,537
41510-1121	EDUCATION ALLOWANCE	-	2,500	-	2,500
41510-1210	PERA CONTRIBUTION - 7.5%	23,272	23,472	26,601	26,231
41510-1220	FICA CONTRIBUTION ~ 6.2%	18,025	19,513	21,990	21,794
41510-1240	MEDICARE CONTRIBUTION - 1.45%	4,216	4,564	5,143	5,097
41510-1310	HEALTH INSURANCE	45,888	52,643	81,499	90,137
41510-1420	UNEMPLOYMENT BENEFITS	2,220	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>409,442</b>	<b>417,436</b>	<b>489,912</b>	<b>497,296</b>
41510-2010	OFFICE SUPPLIES	13,566	10,000	25,000	10,000
41510-2070	TRAINING	4,504	3,000	1,750	4,000
41510-2120	MOTOR FUELS & VEHICLE EXPENSE	114	750	3,500	750
41510-2180	UNIFORM/CLOTHING ALLOWANCE	484	525	525	525
41510-2211	GENERATOR MAINTENANCE/REPAIRS	1,346	2,395	4,307	2,395
41510-2291	MAINTENANCE CITY BUILDING	62,259	10,000	30,000	10,000
<b>TOTAL SUPPLIES</b>		<b>82,273</b>	<b>26,670</b>	<b>65,082</b>	<b>27,670</b>
41510-3010	AUDITING/ACCOUNTING	7,535	10,000	9,758	10,000
41510-3020	PROFESSIONAL SERVICES	10,514	10,000	15,000	10,000
41510-3030	ENGINEERING FEES	52,414	45,000	32,316	
41510-3040	LEGAL/ATTORNEY FEES	22,056	18,500	18,500	18,500
41510-3045	TAX LEVY REIMB TO TOWNSHIPS	7,261	3,000	-	3,000
41510-3050	ASSESSOR	82,150	89,024	89,442	96,342
41510-3055	TRUTH IN TAXATION MAILING	975	1,000	975	1,000

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
41510-3060	PERSONNEL TESTING	115	100	2,562	250
41510-3210	TELEPHONE & ISP	5,699	4,500	3,226	4,500
41510-3310	MILEAGE	931	750	-	750
41510-3510	LEGAL NOTICES PUBLISHING	1,729	2,000	1,850	2,000
41510-3610	PROPERTY & LIABILITY INSURANCE	11,348	12,000	15,040	15,000
41510-3615	CASUALTY LOSS & DEDUCTIBLE	5,000	5,000	-	5,000
41510-3820	UTILITIES - % CITY CENTER	38,790	42,000	38,309	40,000
41510-3821	SECURITY-CITY CENTER	489	750	531	750
41510-4050	CONTRACTED CLEANING SERVICE	8,756	8,900	10,144	10,000
41510-4310	CASH OVER/SHORT	0	-	-	-
41510-4330	DUES & SUBSCRIPTIONS	21,309	22,000	22,000	22,000
41510-4370	SAFETY EXPENSE	406	500	1,600	500
41510-4380	TECHNOLOGY EXPENSE - DIRECT	50,778	5,416	7,997	8,000
41510-4395	MISCELLANEOUS	16,347	11,000	11,000	10,000
41510-4396	CREDIT CARD FEES	7,901	10,000	15,000	10,000
41510-4398	BAD DEBT EXPENSE	-	-	-	-
41510-4402	ADVERTISING & MARKETING	660	1,000	500	1,000
41510-4450	TAX ABATEMENT REIMBURSEMENT	21,139	19,791	19,791	19,791
41510-4500	ALLOCATION - IT USER CHARGES	-	66,620	71,230	79,483
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>374,302</b>	<b>388,851</b>	<b>386,770</b>	<b>367,866</b>
41510-5550	CAPITAL OUTLAY	-	-	71,005	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>71,005</b>	<b>-</b>
<b>TOTAL ADMINISTRATION</b>		<b>866,017</b>	<b>832,957</b>	<b>1,012,769</b>	<b>892,832</b>

### Budget Commentary:

- ❖ 2020 Estimate includes an emergency replacement of the city hall generator and a retirement payout.
- ❖ Personal services for the 2021 budget includes a 3% cost-of-living adjustment and an increase in health insurance benefits.
- ❖ General engineering fees for the City will be accounted for in the Engineering department for 2021. The City contracts with Bolton & Menk for these services.

**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:**

<b>Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>
Personal Services	78,084	80,403	78,167	80,478	0.1%
Supplies	1,495	2,775	1,229	2,575	-7.2%
Other Service & Charges	12,789	19,494	17,127	64,468	230.7%
Capital Outlay	-	-	5,986	-	0.0%
<b>Total</b>	<b>\$92,367</b>	<b>\$102,672</b>	<b>\$102,509</b>	<b>\$147,521</b>	<b>43.7%</b>

**Budget Detail:**

		<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Budget</b>
41520-1010	WAGES (ENGINEERING)	67,771	69,521	67,847	69,821
41520-1210	PERA CONTRIBUTION - 7.5%	5,083	5,214	5,089	5,237
41520-1220	FICA CONTRIBUTION - 6.20%	4,206	4,310	4,207	4,329
41520-1240	MEDICARE CONTRIBUTION - 1.45%	984	1,008	984	1,012
41520-1310	HEALTH INSURANCE	40	350	40	79
41520-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>78,084</b>	<b>80,403</b>	<b>78,167</b>	<b>80,478</b>
41520-2010	OFFICE SUPPLIES	548	1,000	1,000	1,000
41520-2070	TRAINING	-	500	75	500
41520-2120	MOTOR FUELS & VEHICLE EXPENSE	872	1,200	79	1,000
41520-2180	CLOTHING ALLOWANCE	75	75	75	75
<b>TOTAL SUPPLIES</b>		<b>1,495</b>	<b>2,775</b>	<b>1,229</b>	<b>2,575</b>
41520-3020	PROFESSIONAL FEES	4,848	500	-	500
41510-3030	ENGINEERING FEES	-	-	-	40,000
41520-3060	PERSONNEL TESTING	-	-	-	200
41520-3210	TELEPHONE & ISP	280	500	420	500
41520-3310	MILEAGE	-	-	-	-
41520-3610	PROPERTY & LIABILITY INSURANCE	766	1,000	921	1,000
41520-4330	DUES & SUBSCRIPTIONS	-	1,000	-	1,000

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
41520-4370	SAFETY EXPENSE	-	-	-	-
41520-4380	TECHNOLOGY EXPENSE - DIRECT	6,891	2,000	1,768	2,000
41520-4395	MISCELLANEOUS	3	1,000	130	1,000
41520-4500	ALLOCATION - IT USER CHARGES	-	13,494	13,888	18,268
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>12,789</b>	<b>19,494</b>	<b>17,127</b>	<b>64,468</b>
41520-5550	CAPITAL OUTLAY	-	-	5,986	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>5,986</b>	<b>-</b>
<b>TOTAL ENGINEERING</b>		<b>92,367</b>	<b>102,672</b>	<b>102,509</b>	<b>147,521</b>

### Budget Commentary:

- ❖ General engineering services provided by Bolton & Menk were previously accounted for in the administration budget but will now be in the engineering budget beginning in 2021.

**Fund: General - 100**

**Function: General Government**

**Department: MIS**

---

**Description of Services:**

This department is responsible for the continued operations of the city's information technology equipment. The department also aids computer users to provide timely, accurate and meaningful data for program monitoring and decision-making.

**Budget Summary:**

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% of Total Budget</b>
Personal Services	155,246	-	-18	-	0.0%
Supplies	363	-	-	-	0.0%
Other Service & Charges	278,041	-	-	-	0.0%
Capital Outlay	260,250	-	-	-	0.0%
Debt Service	5,296	-	-	-	0.0%
<b>Total</b>	<b>\$699,196</b>	<b>-</b>	<b>-\$18</b>	<b>-</b>	<b>0.00%</b>

**Budget Commentary:**

- ❖ Beginning in 2020, all MIS appropriations were moved out of the General fund and into an internal service fund that will be operated under a cost-reimbursement basis. All funds & departments within the City will reimburse IT for services provided.

**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:**

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Other Service & Charges	8,395	15,650	1,576	8,000	-48.9%
<b>Total</b>	<b>\$8,395</b>	<b>\$15,650</b>	<b>\$1,576</b>	<b>\$8,000</b>	<b>-48.9%</b>

**Budget Detail:**

		<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
41900-1010	WAGES	-	-	-	-
41900-1210	PERA CONTRIBUTION - 7.5%	-	-	-	-
41900-1220	FICA CONTRIBUTION ~ 6.2%	-	-	-	-
41900-1240	MEDICARE CONTRIBUTION ~ 1.45%	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		-	-	-	-
41900-3210	TELEPHONE & ISP	380	400	382	400
41900-3610	PROPERTY & LIABILITY INSURANCE	145	250	12	100
41900-3615	CASUALTY LOSS & DEDUCTIBLE	-	-	-	-
41900-4305	WCAT EXPENDITURES	-	-	-	-
41900-4395	MISCELLANEOUS	7,870	15,000	1,182	7,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>8,395</b>	<b>15,650</b>	<b>1,576</b>	<b>8,000</b>
<b>TOTAL TRANSPORTATION</b>		<b>8,395</b>	<b>15,650</b>	<b>1,576</b>	<b>8,000</b>

**Fund: General - 100****Function: General Government****Department: Planning, Zoning & Community Development****Description of Services:**

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

**Budget Summary:**

Expenditures	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	126,210	143,561	120,276	133,250	-7.2%
Supplies	-	75	75	825	1000.0%
Other Service & Charges	34,488	119,166	88,625	112,868	-5.3%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>\$160,697</b>	<b>\$262,802</b>	<b>\$208,976</b>	<b>\$246,943</b>	<b>-6.0%</b>

**Budget Detail:**

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
41910-1010	WAGES (PLANNING & ZONING)	108,953	116,325	96,916	107,370
41910-1120	PLANNING COMMISSION PAY	853	800	800	800
41910-1210	PERA CONTRIBUTIONS - 7.5%	8,122	8,723	7,269	8,052
41910-1220	FICA CONTRIBUTION - 6.20%	6,712	7,214	6,009	6,659
41910-1240	MEDICARE CONTRIBUTION - 1.45%	1,570	1,686	1,405	1,556
41910-1310	HEALTH INSURANCE	-	8,813	7,877	8,813
<b>TOTAL PERSONAL SERVICES</b>		<b>126,210</b>	<b>143,561</b>	<b>120,276</b>	<b>133,250</b>
41910-2070	TRAINING	-	-	-	750
41910-2180	CLOTHING ALLOWANCE	-	75	75	75
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>75</b>	<b>75</b>	<b>825</b>
41910-3020	PROFESSIONAL FEES	17,463	80,000	45,087	70,000
41910-3610	PROPERTY & LIABILITY INSURANCE	15,867	18,000	19,919	20,000
41910-4395	MISCELLANEOUS	1,158	1,000	2,750	1,000
41910-4500	ALLOCATION - IT USER CHARGES	-	20,166	20,869	21,868
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>34,488</b>	<b>119,166</b>	<b>88,625</b>	<b>112,868</b>
<b>TOTAL PLANNING &amp; ZONING</b>		<b>160,697</b>	<b>262,802</b>	<b>208,976</b>	<b>246,943</b>

**Budget Commentary:**

- ❖ The 2021 budget includes appropriations for an update to the City's comprehensive plan.

**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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	1,997,797	2,070,809	2,023,817	2,184,968	5.5%
Supplies	108,506	100,795	89,419	101,250	0.5%
Other Service & Charges	260,604	399,251	477,012	480,604	20.4%
Capital Outlay	121,240	96,080	70,151	-	-100.0%
Debt Service	60,000	51,547	51,307	58,035	12.6%
<b>Total</b>	<b>\$2,548,247</b>	<b>\$2,718,482</b>	<b>\$2,711,706</b>	<b>\$2,824,857</b>	<b>3.9%</b>

## Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>POLICE - OFFICE   42110</b>					
42110-1010	WAGES (PD OFFICE)	178,483	178,633	148,836	123,864
42110-1210	PERA CONTRIBUTION - (7.5%)	13,385	13,398	11,163	9,291
42110-1220	FICA CONTRIBUTION - (6.20%)	10,519	11,076	9,228	7,681
42110-1240	MEDICARE CONTRIBUTION - (1.45%)	2,460	2,591	2,158	1,797
42110-1310	HEALTH INSURANCE	-	17,952	17,920	9,138
<b>TOTAL PERSONAL SERVICES</b>		<b>204,847</b>	<b>223,650</b>	<b>189,305</b>	<b>151,771</b>
42100-2070	TRAINING	-	-	65	500
42110-2180	CLOTHING ALLOWANCE	177	225	150	150
<b>TOTAL SUPPLIES</b>		<b>177</b>	<b>225</b>	<b>215</b>	<b>650</b>
<b>TOTAL POLICE - OFFICE</b>		<b>205,024</b>	<b>223,875</b>	<b>189,520</b>	<b>152,421</b>
<b>POLICE - CSO   42116</b>					
42116-1010	WAGES - (FT CSO)	49,818	52,710	52,440	106,330
42116-1210	PERA CONTRIBUTION ~ 7.50%	3,736	3,953	3,933	7,975
42116-1220	FICA CONTRIBUTION ~ 6.20 %	2,717	3,268	3,251	6,592
42116-1240	MEDICARE CONTRIBUTION ~1.45%	636	764	760	1,542
42116-1310	HEALTH INSURANCE		16,799	16,457	16,799
42116-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>56,907</b>	<b>77,494</b>	<b>76,841</b>	<b>139,238</b>
42116-2180	CLOTHING ALLOWANCE	-	75	-	-
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>75</b>	<b>-</b>	<b>-</b>
<b>TOTAL POLICE - CSO</b>		<b>56,907</b>	<b>77,569</b>	<b>76,841</b>	<b>139,238</b>
<b>POLICE - OFFICERS   42120</b>					
42120-1010	WAGES - (OFFICERS)	1,194,738	1,229,899	1,238,766	1,340,045
42120-1011	SHIFT DIFFERENTIAL WAGES	-	-	2,091	2,200
42120-1020	OVER-TIME WAGES	28,480	22,000	18,000	22,000
42120-1025	CONTRACT OVER-TIME	454	-	2,493	-
42120-1030	COURT OVER-TIME	2,264	2,500	1,788	2,500
42120-1070	HOLIDAY PREMIUM PAY	7,197	7,500	7,500	7,500
42120-1121	EDUCATION ALLOWANCE	-	2,500	-	2,500
42120-1230	POLICE PENSION -OFFICERS ~ 17.70%	222,425	223,356	224,903	243,241
42120-1240	MEDICARE CONTRIBUTION ~ 1.45%	15,373	18,298	18,424	19,927
42120-1310	HEALTH INSURANCE	260,938	263,611	243,706	254,046
42120-1420	UNEMPLOYMENT BENEFITS	4,176	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>1,736,043</b>	<b>1,769,664</b>	<b>1,757,671</b>	<b>1,893,959</b>
42120-2180	UNIFORM ALLOWANCE	19,189	19,500	19,500	19,500
42120-2181	BP VESTS	3,532	2,300	1,538	2,300
<b>TOTAL SUPPLIES</b>		<b>22,721</b>	<b>21,800</b>	<b>21,038</b>	<b>21,800</b>
42120-3060	PERSONNEL TESTING	-	500	124	500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>500</b>	<b>124</b>	<b>500</b>
<b>TOTAL POLICE - OFFICERS</b>		<b>1,758,764</b>	<b>1,791,964</b>	<b>1,778,833</b>	<b>1,916,259</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>POLICE - TRAINING   42125</b>					
42125-2070	POLICE TRAINING	8,258	10,000	8,000	10,000
42125-2075	POLICE FIREARMS TRAINING	292	300	350	300
<b>TOTAL SUPPLIES</b>		<b>8,550</b>	<b>10,300</b>	<b>8,350</b>	<b>10,300</b>
<b>TOTAL POLICE - TRAINING</b>		<b>8,550</b>	<b>10,300</b>	<b>8,350</b>	<b>10,300</b>
<b>POLICE - GENERAL   42130</b>					
42130-2010	OFFICE SUPPLIES	2,643	3,800	3,075	3,800
42130-2115	COPIER LEASE PAYMENT	1,187	1,200	1,415	1,200
42130-2120	VEHICLE EXPENSE	26,888	14,000	9,751	14,000
42130-2121	MOTOR FUELS	26,035	24,000	20,659	24,000
42130-2150	MATERIALS & SUPPLIES	1,513	1,500	1,500	1,500
42130-2175	AMMUNITION	5,431	5,000	5,000	5,000
42130-2210	EQUIPMENT MAINTENANCE	1,771	2,500	2,500	2,500
42130-2211	GENERATOR MAINT/REPAIRS	1,015	2,395	2,395	2,500
42130-2280	BUILDING MAINTENANCE/REPAIRS	10,576	14,000	13,521	14,000
<b>TOTAL SUPPLIES</b>		<b>77,058</b>	<b>68,395</b>	<b>59,816</b>	<b>68,500</b>
42130-3020	PROFESSIONAL SERVICES	2,290	1,100	1,100	1,100
42130-3040	LEGAL/ATTORNEY FEES	50,884	60,000	65,823	65,000
42130-3102	UNION ADMIN FEES	-	2,000	-	2,000
42130-3210	TELEPHONE & ISP	18,785	18,000	14,942	18,000
42130-3230	RADIO UNITS	1,521	4,500	4,973	4,500
42130-3610	PROPERTY & LIABILITY INSURANCE	101,654	90,000	132,613	130,000
42130-3615	CASUALTY LOSS & DEDUCTIBLE	-	5,000	-	5,000
42130-3820	UTILITIES	32,094	34,000	31,471	32,000
42130-3821	SECURITY	995	1,000	1,000	1,000
42130-4050	CONTRACTED CLEANING SERVICE	8,935	9,000	8,502	9,000
42130-4330	DUES & SUBSCRIPTIONS	1,933	1,500	1,500	1,500
42130-4357	INVESTIGATION EXPENSE	795	1,000	750	1,000
42130-4370	SAFETY EXPENSE	232	500	250	500
42130-4373	MEDICAL EXAMINATIONS	305	200	-	200
42130-4380	TECHNOLOGY EXPENSE - DIRECT	30,559	8,200	6,880	8,200
42130-4394	ANIMAL CONTROL	1,119	1,000	1,000	1,000
42130-4395	MISCELLANEOUS	3,338	4,000	2,980	4,000
42130-4404	CONTINGENCIES	1,438	1,500	-	1,500
42130-4500	ALLOCATION - IT USER CHARGES	-	151,051	201,416	189,404
42130-4920	RESERVE EXPENSE	1,353	2,500	464	2,500
42130-4925	DRUG EDUCATION EXPENSE	193	200	-	200
42130-4926	COMMUNITY POLICING	2,039	2,000	1,200	2,000
42130-4927	MULTI-HOUSING EXPENSE	144	500	25	500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>260,604</b>	<b>398,751</b>	<b>476,888</b>	<b>480,104</b>
42130-5550	CAPITAL OUTLAY	121,240	96,080	70,151	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>121,240</b>	<b>96,080</b>	<b>70,151</b>	<b>-</b>
42130-6030	L.P. PRINCIPAL - 2013	-	-	-	-
42130-6031	L.P. PRINCIPAL - 2014	5,037	-	-	-
42130-6032	L.P. PRINCIPAL - 2015	14,399	5,254	5,026	-
42130-6033	L.P. PRINCIPAL - 2016	9,193	3,126	3,125	-
42130-6034	L.P. PRINCIPAL - 2016 (2ND)	5,376	5,487	5,487	5,596

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
42130-6035	L.P. PRINCIPAL - 2017	8,868	9,041	9,041	9,219
42130-6036	L.P. PRINCIPAL - 2018	7,998	8,158	8,158	8,409
42130-6037	L.P. PRINCIPAL - 2019	6,076	8,379	8,379	8,706
42130-6038	L.P. PRINCIPAL - 2019 (2ND)	-	8,300	8,300	11,057
42130-6040	L.P. PRINCIPAL - 2020 (2ND)		-	-	11,000
42130-6130	L.P. INTEREST - 2013	-	-	-	-
42130-6131	L.P. INTEREST - 2014	16	-	-	-
42130-6132	L.P. INTEREST - 2015	193	27	16	-
42130-6133	L.P. INTEREST - 2016	153	12	12	-
42130-6134	L.P. INTEREST - 2016 (2ND)	275	169	169	60
42130-6135	L.P. INTEREST - 2017	523	351	351	173
42130-6136	L.P. INTEREST - 2018	811	652	652	401
42130-6137	L.P. INTEREST - 2019	1,179	1,296	1,296	969
42130-6138	L.P. INTEREST - 2019 (2ND)	-	1,295	1,295	899
42130-6140	L.P. INTEREST - 2020 (2ND)		-	-	1,546
<b>TOTAL DEBT SERVICE</b>		<b>60,100</b>	<b>51,547</b>	<b>51,307</b>	<b>58,035</b>
<b>TOTAL POLICE - GENERAL</b>		<b>519,002</b>	<b>614,773</b>	<b>658,162</b>	<b>606,639</b>
<b>TOTAL POLICE DEPARTMENT</b>		<b>2,548,247</b>	<b>2,718,481</b>	<b>2,711,706</b>	<b>2,824,857</b>

### 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).
- ❖ An administrative position was eliminated, and an additional community service officer position was created in 2020.
- ❖ An increase in workers compensation premiums is anticipated in 2021.
- ❖ Capital equipment replacement previously accounted for in the General Fund will be accounted for in a new Capital Equipment Fund. Equipment being replaced in 2021 includes (2) police squads and outdated portable radio units.

**Fund: General - 100**

**Function: Public Safety**

**Department: Fire Protection**

---

#### Description of Services:

The Buffalo Fire Department responds to all 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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Other Service & Charges	443,825	425,775	432,494	479,572	12.6%
<b>Total</b>	<b>\$443,825</b>	<b>\$425,775</b>	<b>\$432,494</b>	<b>\$479,572</b>	<b>12.6%</b>

#### Budget Detail:

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
42140-3100 FIRE PROTECTION EXPENSE	443,825	425,775	432,494	479,572
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>443,825</b>	<b>425,775</b>	<b>432,494</b>	<b>479,572</b>
<b>TOTAL FIRE PROTECTION</b>	<b>443,825</b>	<b>425,775</b>	<b>432,494</b>	<b>479,572</b>

#### Budget Commentary:

- ❖ A 3% increase in fire charges is planned for 2021 with the City's share increasing by 12%. The remaining amount is charged out to the other four townships serviced by the Buffalo Volunteer Fire Department. The allocation of charges is based on a 4 year history of market value and # of fire calls.

**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:**

<b>Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>
Other Service & Charges	274,008	173,735	172,389	178,672	2.8%
<b>Total</b>	<b>\$274,008</b>	<b>\$173,735</b>	<b>\$172,389</b>	<b>\$178,672</b>	<b>2.8%</b>

**Budget Detail:**

		<b>2019</b> Actual	<b>2020</b> Adopted	<b>2020</b> Estimate	<b>2021</b> Budget
42400-4320	NSF CHECKS	-	-	(0)	-
42400-4341	BUILDING PERMIT SURCHARGE	22,489	19,250	18,309	19,500
42400-4342	BUILDING INSPECTION SERVICES	251,519	150,000	150,000	150,000
42400-4500	ALLOCATION - IT USER CHARGES	-	4,485	4,079	9,172
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>274,008</b>	<b>173,735</b>	<b>172,389</b>	<b>178,672</b>
<b>TOTAL BUILDING INSPECTION</b>		<b>274,008</b>	<b>173,735</b>	<b>172,389</b>	<b>178,672</b>

**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 six emergency sirens located within the City. Three are owned and operated by the City. The other three are owned and operated by Xcel Energy.

**Budget Summary:**

Expenditures	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Other Service & Charges	306	2,850	344	2,850	0.0%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>\$306</b>	<b>\$2,850</b>	<b>\$344</b>	<b>\$2,850</b>	<b>0.0%</b>

**Budget Detail:**

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
42500-3610	PROPERTY & LIABILITY INSURANCE	306	350	344	350
42500-4395	MISCELLANEOUS	-	2,500	-	2,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>306</b>	<b>2,850</b>	<b>344</b>	<b>2,850</b>
42500-5550	CAPITAL OUTLAY	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CIVIL DEFENSE</b>		<b>306</b>	<b>2,850</b>	<b>344</b>	<b>2,850</b>

**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:

<b>Expenditures</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>	<b>%</b>
	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Budget</b>	<b>Change</b>
Personal Services	-	-	2,259	-	0.0%
Other Services & Charges	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>\$2,259</b>	<b>-</b>	<b>0.0%</b>

#### Budget Detail:

		<b>2019</b> Actual	<b>2020</b> Adopted	<b>2020</b> Estimate	<b>2021</b> Budget
42800-1010	WAGES	-	-	1,968	-
42800-1210	PERA CONTRIBUTION ~ 7.5%	-	-	148	-
42800-1220	FICA CONTRIBUTIONS ~ 6.2%	-	-	116	-
42800-1230	PERA CONTRIBUTION ~ 17.7%	-	-	-	-
42800-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	-	-	27	-
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		-	-	<b>2,259</b>	-
42800-4370	SAFETY EXPENSE	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		-	-	-	-
<b>TOTAL PANDEMIC RESPONSE</b>		-	-	<b>2,259</b>	-

#### 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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	391,101	375,211	371,160	425,320	13.4%
Supplies	162,739	225,000	225,000	210,000	-6.7%
Other Service & Charges	540	5,500	2,036	2,500	-54.5%
Capital Outlay	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
<b>Total</b>	<b>\$554,379</b>	<b>\$605,711</b>	<b>\$598,196</b>	<b>\$637,820</b>	<b>5.3%</b>

#### Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
43120-1010	WAGES (STREET MAINTENANCE)	343,894	325,846	322,327	369,362
43120-1210	PERA CONTRIBUTION ~ 7.5%	23,882	24,438	24,175	27,702
43120-1220	FICA CONTRIBUTIONS ~ 6.2%	18,904	20,202	19,984	22,900
43120-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	4,421	4,725	4,674	5,356
<b>TOTAL PERSONAL SERVICES</b>		<b>391,101</b>	<b>375,211</b>	<b>371,160</b>	<b>425,320</b>
43120-2285	MAINTENANCE STREETS	162,739	225,000	225,000	210,000
<b>TOTAL SUPPLIES</b>		<b>162,739</b>	<b>225,000</b>	<b>225,000</b>	<b>210,000</b>
43120-3020	PROFESSIONAL FEES	-	-	-	-
43120-3030	ENGINEERING FEES	540	5,000	2,000	2,500
43120-4395	MISCELLANEOUS	-	500	36	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>540</b>	<b>5,500</b>	<b>2,036</b>	<b>2,500</b>
<b>TOTAL STREET MAINTENANCE</b>		<b>554,379</b>	<b>605,711</b>	<b>598,196</b>	<b>637,820</b>

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

**Budget Summary:**

Expenditures	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	5,583	6,436	5,173	-	-100.0%
Supplies	26,297	30,000	30,000	-	-100.0%
Other Service & Charges	-	-	-	-	0.0%
Capital Outlay	-	20,000	-	-	-100.0%
<b>Total</b>	<b>\$31,880</b>	<b>\$56,436</b>	<b>\$35,173</b>	-	<b>-100.0%</b>

**Budget Detail:**

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
43121-1010	WAGES	4,876	5,592	4,492	-
43121-1210	PERA CONTRIBUTION ~ 7.5%	353	420	337	-
43121-1220	FICA CONTRIBUTIONS ~ 6.2%	288	344	279	-
43121-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	67	80	65	-
<b>TOTAL PERSONAL SERVICES</b>		<b>5,583</b>	<b>6,436</b>	<b>5,173</b>	-
43121-2283	TRAILS MAINTENANCE	26,297	30,000	30,000	-
<b>TOTAL SUPPLIES</b>		<b>26,297</b>	<b>30,000</b>	<b>30,000</b>	-
43121-4395	MISCELLANEOUS	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>-</b>	<b>-</b>	-
43121-5550	CAPITAL OUTLAY	-	20,000	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>20,000</b>	<b>-</b>	-
<b>TOTAL TRAILS MAINTENANCE</b>		<b>31,880</b>	<b>56,436</b>	<b>35,173</b>	-

**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 will be accounted for under the park fund (fund 200) 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 - 100**

**Function: Public Works**

**Department: Streets**

**Activity: Storm Sewer Maintenance**

#### 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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	11,148	7,032	6,822	28,064	299.1%
Supplies	43,452	70,000	45,000	60,000	-14.3%
Other Service & Charges	12,060	18,594	12,613	13,594	-26.9%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>\$66,660</b>	<b>\$95,626</b>	<b>\$64,435</b>	<b>\$101,658</b>	<b>6.3%</b>

#### Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
43122-1010	WAGES (STORM SEWER)	9,718	6,106	5,925	24,373
43122-1210	PERA CONTRIBUTION ~ 7.5%	729	458	444	1,828
43122-1220	FICA CONTRIBUTIONS ~ 6.2%	568	379	367	1,511
43122-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	133	89	86	352
<b>TOTAL PERSONAL SERVICES</b>		<b>11,148</b>	<b>7,032</b>	<b>6,822</b>	<b>28,064</b>
43122-2280	MAINTENANCE & REPAIRS	43,452	70,000	45,000	60,000
<b>TOTAL SUPPLIES</b>		<b>43,452</b>	<b>70,000</b>	<b>45,000</b>	<b>60,000</b>
43122-3020	PROFESSIONAL FEES	-	-	57	-
43122-3030	ENGINEERING FEES	9,163	15,000	10,000	10,000
43122-3820	UTILITIES	1,469	1,600	1,332	1,600
43122-4330	DUES & SUBSCRIPTIONS	783	800	780	800
43122-4388	UTILITY BILL DISCOUNT	194	194	194	194
43122-4395	MISCELLANEOUS	-	750	-	750
43122-4398	BAD DEBT EXPENSE	452	250	250	250
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>12,060</b>	<b>18,594</b>	<b>12,613</b>	<b>13,594</b>
43122-5550	CAPITAL OUTLAY	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL STORM SEWER MAINTENANCE</b>		<b>66,660</b>	<b>95,626</b>	<b>64,435</b>	<b>101,658</b>

#### 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:**

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	23,173	17,809	26,270	24,787	39.2%
Other Service & Charges	8,483	25,250	25,260	25,250	0.0%
<b>Total</b>	<b>\$31,656</b>	<b>\$43,059</b>	<b>\$51,530</b>	<b>\$50,037</b>	<b>16.2%</b>

**Budget Detail:**

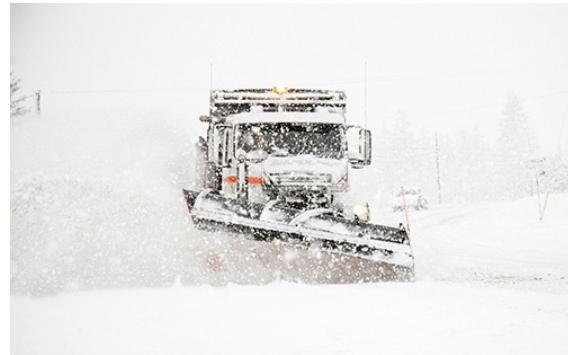
		<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
43124-1010	WAGES (COMPOST)	20,258	15,466	22,814	21,526
43124-1210	PERA CONTRIBUTION ~ 7.5%	1,417	1,160	1,711	1,614
43124-1220	FICA CONTRIBUTIONS ~ 6.2%	1,214	959	1,414	1,335
43124-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	284	224	331	312
<b>TOTAL PERSONAL SERVICES</b>		<b>23,173</b>	<b>17,809</b>	<b>26,270</b>	<b>24,787</b>
43124-3820	UTILITIES	252	250	260	250
43124-4395	MISCELLANEOUS	8,231	25,000	25,000	25,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>8,483</b>	<b>25,250</b>	<b>25,260</b>	<b>25,250</b>
<b>TOTAL COMPOST</b>		<b>31,656</b>	<b>43,059</b>	<b>51,530</b>	<b>50,037</b>

**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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	159,729	74,848	74,848	75,629	1.0%
<b>Total</b>	<b>\$159,729</b>	<b>\$74,848</b>	<b>\$74,848</b>	<b>\$75,629</b>	<b>1.0%</b>

**Budget Detail:**

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
43125-1010 WAGES (SNOW REMOVAL)	139,648	65,000	65,000	65,679
43125-1210 PERA CONTRIBUTION ~ 7.5%	10,285	4,875	4,875	4,926
43125-1220 FICA CONTRIBUTION ~ 6.2%	7,938	4,030	4,030	4,072
43125-1240 MEDICARE CONTRIBUTION ~ 1.45%	1,857	943	943	952
<b>TOTAL PERSONAL SERVICES</b>	<b>159,729</b>	<b>74,848</b>	<b>74,848</b>	<b>75,629</b>
<b>TOTAL SNOW REMOVAL</b>	<b>159,729</b>	<b>74,848</b>	<b>74,848</b>	<b>75,629</b>

**Budget Commentary:**

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

**Fund: General - 100****Function: Public Works****Department: Streets****Activity: Building & General****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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	130,554	147,400	156,747	95,923	-34.9%
Supplies	233,169	238,450	162,957	231,200	-3.0%
Other Service & Charges	240,010	280,728	268,754	287,949	2.6%
Capital Outlay	247,919	482,000	497,398	11,500	-97.6%
Debt Service	96,612	89,076	87,635	99,137	11.3%
<b>Total</b>	<b>\$948,263</b>	<b>\$1,237,654</b>	<b>\$1,173,491</b>	<b>\$725,709</b>	<b>-41.4%</b>

**Budget Detail:**

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
43135-1210	PERA CONTRIBUTIONS	39	-	(368)	-
43135-1220	FICA CONTRIBUTIONS	31	-	-	-
43135-1240	MEDICARE CONTRIBUTIONS	7	-	-	-
43135-1310	HEALTH INSURANCE	125,892	147,400	152,275	95,923
43135-1420	UNEMPLOYMENT BENEFITS	4,585	-	4,840	-
<b>TOTAL PERSONAL SERVICES</b>		<b>130,554</b>	<b>147,400</b>	<b>156,747</b>	<b>95,923</b>
43135-2010	OFFICE SUPPLIES	385	200	-	200
43135-2070	TRAINING	458	1,500	330	1,500
43135-2120	MOTOR FUELS/VEHICLE EXPENSE	66,454	65,000	40,000	60,000
43135-2150	MATERIALS/SUPPLIES	3,006	3,500	-	3,000
43135-2155	SHOP MATERIALS	26	750	65	500
43135-2180	UNIFORM/CLOTHING ALLOWANCE	541	1,500	550	1,500
43135-2210	EQUIPMENT MAINTENANCE	114,359	115,000	79,004	115,000
43135-2251	FLORA OF BUFFALO FLOWERS	20,221	16,000	19,162	16,000
43135-2290	SHOP EXPENSE	5,879	10,000	3,000	8,500
43135-2291	BUILDING MAINTENANCE	19,451	20,000	20,000	20,000
43135-2400	SMALL TOOLS & MINOR EQUIPMENT	2,389	5,000	846	5,000
<b>TOTAL SUPPLIES</b>		<b>233,169</b>	<b>238,450</b>	<b>162,957</b>	<b>231,200</b>
43135-3020	PROFESSIONAL SERVICES	744	1,000	800	1,000
43135-3060	PERSONNEL TESTING	133	100	322	100
43135-3210	TELEPHONE & ISP	1,652	2,000	1,241	2,000
43135-3230	RADIO UNITS	-	1,000	-	1,000
43135-3610	PROPERTY, WC & LIABILITY INSURANCE	53,471	58,000	64,542	58,000
43135-3615	CASUALTY LOSS/DEDUCTIBLE	3,366	5,000	685	5,000
43135-3820	UTILITIES	25,464	28,000	26,836	28,000
43135-3821	SECURITY	281	350	246	350
43135-3825	UTILITIES - STREET LIGHTING	131,276	138,000	128,226	135,000

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
43135-4050	CONTRACTED CLEANING SERVICE	850	1,000	840	1,000
43135-4330	DUES & SUBSCRIPTIONS	360	500	406	500
43135-4369	MOSQUITO CONTROL EXPENSE	14,294	14,500	11,586	12,500
43135-4370	SAFETY EXPENSE	927	2,000	1,500	2,000
43135-4380	TECHNOLOGY EXPENSE - DIRECT	6,622	660	941	660
43135-4393	PEST CONTROL	-	-	-	-
43135-4395	MISCELLANEOUS	570	1,000	600	1,000
43135-4500	ALLOCATION - IT USER CHARGES	-	27,618	29,983	39,839
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>240,010</b>	<b>280,728</b>	<b>268,754</b>	<b>287,949</b>
43135-5551	CAPITAL OUTLAY	247,919	482,000	497,398	11,500
43135-5559	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>247,919</b>	<b>482,000</b>	<b>497,398</b>	<b>11,500</b>
43135-6031	L.P. PRINCIPAL - 2014	11,321	-	-	-
43135-6032	L.P. PRINCIPAL - 2015	6,331	3,639	2,210	-
43135-6033	L.P. PRINCIPAL - 2016	37,937	12,895	12,894	-
43135-6034	L.P. PRINCIPAL - 2016 (2ND)	30,414	31,017	31,017	31,635
43135-6036	L.P. PRINCIPAL - 2018	7,551	7,783	7,783	8,022
43135-6038	L.P. PRINCIPAL - 2019 (2ND)	-	30,000	30,000	46,703
43135-6040	L.P. PRINCIPAL - 2020 (2ND)	-	-	-	7,500
43135-6131	L.P. INTEREST - 2014	37	-	-	-
43135-6132	L.P. INTEREST - 2015	85	18	7	-
43135-6133	L.P. INTEREST - 2016	631	51	51	-
43135-6134	L.P. INTEREST - 2016 (2ND)	1,557	956	956	338
43135-6136	L.P. INTEREST - 2018	749	517	517	277
43135-6138	L.P. INTEREST - 2019 (2ND)	-	2,200	2,200	3,798
43135-6140	L.P. INTEREST - 2020 (2ND)	-	-	-	864
<b>TOTAL DEBT SERVICE</b>		<b>96,612</b>	<b>89,076</b>	<b>87,635</b>	<b>99,137</b>
<b>TOTAL STREET - BUILDING &amp; GENERAL</b>		<b>948,263</b>	<b>1,237,654</b>	<b>1,173,491</b>	<b>725,709</b>

## Budget Commentary:

- ❖ The 2021 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 2021 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:**

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Other Services & Charges	930,813	944,458	939,758	956,421	1.3%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>\$930,813</b>	<b>\$944,458</b>	<b>\$939,758</b>	<b>\$956,421</b>	<b>1.3%</b>

**Budget Detail:**

		<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
43230-3210	TELEPHONE	2,097	2,000	1,968	2,000
43230-3610	GENERAL LIABILITY INSURANCE	779	850	976	1,000
43230-3826	GARBAGE COLLECTION	579,352	581,400	592,912	590,000
43230-3827	RECYCLING	303,818	310,438	293,221	310,000
43230-4380	TECHNOLOGY EXPENSE	16,750	6,600	7,293	7,200
43230-4395	MISCELLANEOUS	458	1,200	40	500
43230-4396	CREDIT CARD FEES	20,890	20,000	20,807	20,000
43230-4398	BAD DEBT EXPENSE	1,496	1,000	1,000	1,000
43230-4400	UTILITY BILLING STATEMENTS	5,173	5,200	5,564	5,500
43230-4390	ALLOCATION - IT USER CHARGES	-	15,770	15,977	19,221
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>930,813</b>	<b>944,458</b>	<b>939,758</b>	<b>956,421</b>
43230-5550	CAPITAL OUTLAY	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
43230-6030	LEASE PURCHASE PRINCIPAL (2013)	-	-	-	-
43230-6130	LEASE PURCHASE INTEREST (2013)	-	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SANITATION</b>		<b>930,813</b>	<b>944,458</b>	<b>939,758</b>	<b>956,421</b>

**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:**

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	-	133,549	134,136	140,601	5.3%
Supplies	-	16,650	28,780	16,650	0.0%
Other Service & Charges	-	74,294	61,335	70,850	-4.6%
Capital Outlay	-	-	-	15,000	100.0%
<b>Total</b>	<b>-</b>	<b>\$224,493</b>	<b>\$224,251</b>	<b>\$243,101</b>	<b>8.3%</b>

**Budget Detail:**

		<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
45186-1010	WAGES	-	110,230	110,705	116,319
45186-1060	CONTRACT LABOR	-	-	-	-
45186-1210	PERA CONTRIBUTION (7.5%)	-	8,267	8,303	8,724
45186-1220	FICA CONTRIBUTION (6.20%)	-	6,834	6,864	7,212
45186-1240	MEDICARE CONTRIBUTION (1.45%)	-	1,598	1,605	1,687
45186-1310	HEALTH INSURANCE	-	6,620	6,659	6,659
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>133,549</b>	<b>134,136</b>	<b>140,601</b>
45186-2070	TRAINING	-	-	130	-
45186-2150	SUPPLIES	-	1,500	1,500	1,500
45186-2180	CLOTHING ALLOWANCE	-	150	150	150
45186-2280	MAINTENANCE/REPAIRS	-	15,000	27,000	15,000
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>16,650</b>	<b>28,780</b>	<b>16,650</b>
45186-3030	ENGINEERING FEES	-	-	-	-
45186-3040	LEGAL / ATTORNEY FEES	-	-	-	-
45186-3060	PERSONNEL TESTING	-	-	38	-
45186-3210	TELEPHONE	-	2,200	1,713	2,200
45186-3610	LIABILITY - PROPERTY - WC INSURANCE	-	1,500	1,439	1,500
45186-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-
45186-3820	UTILITIES	-	15,000	13,176	15,000
45186-4050	CONTRACTED CLEANING SERVICE	-	10,000	5,912	10,000
45186-4370	SAFETY EXPENSE	-	150	-	150
45186-4380	TECHNOLOGY EXPENSE - DIRECT	-	3,000	2,751	3,000

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
45186-4382	COMMUNITY MEALS EXPENSE	-	-	1,410	-
45186-4383	TOY SHOP PROGRAM	-	-	-	-
45186-4389	SENIOR PROGRAM EXPENSE	-	24,500	15,000	15,000
45186-4395	MISCELLANEOUS	81	2,500	3,750	2,500
45186-4500	ALLOCATION - IT USER CHARGES	-	15,444	16,147	21,500
45186-6125	INTEREST EXPENSE	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>81</b>	<b>74,294</b>	<b>61,335</b>	<b>70,850</b>
45186-5550	CAPITAL OUTLAY	-	-	-	15,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>TOTAL COMMUNITY CENTER</b>		<b>81</b>	<b>224,493</b>	<b>224,251</b>	<b>243,101</b>

### 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 the 2020 budget includes the community center activity in the general fund (fund 100).
- ❖ Capital Outlay includes \$15,000 for tile flooring replacement.

**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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Transfers out	1,992,176	1,784,198	1,814,219	1,116,992	-37.4%
<b>Total</b>	<b>\$1,992,176</b>	<b>\$1,784,198</b>	<b>\$1,814,219</b>	<b>\$1,116,992</b>	<b>37.4%</b>

### Budget Detail:

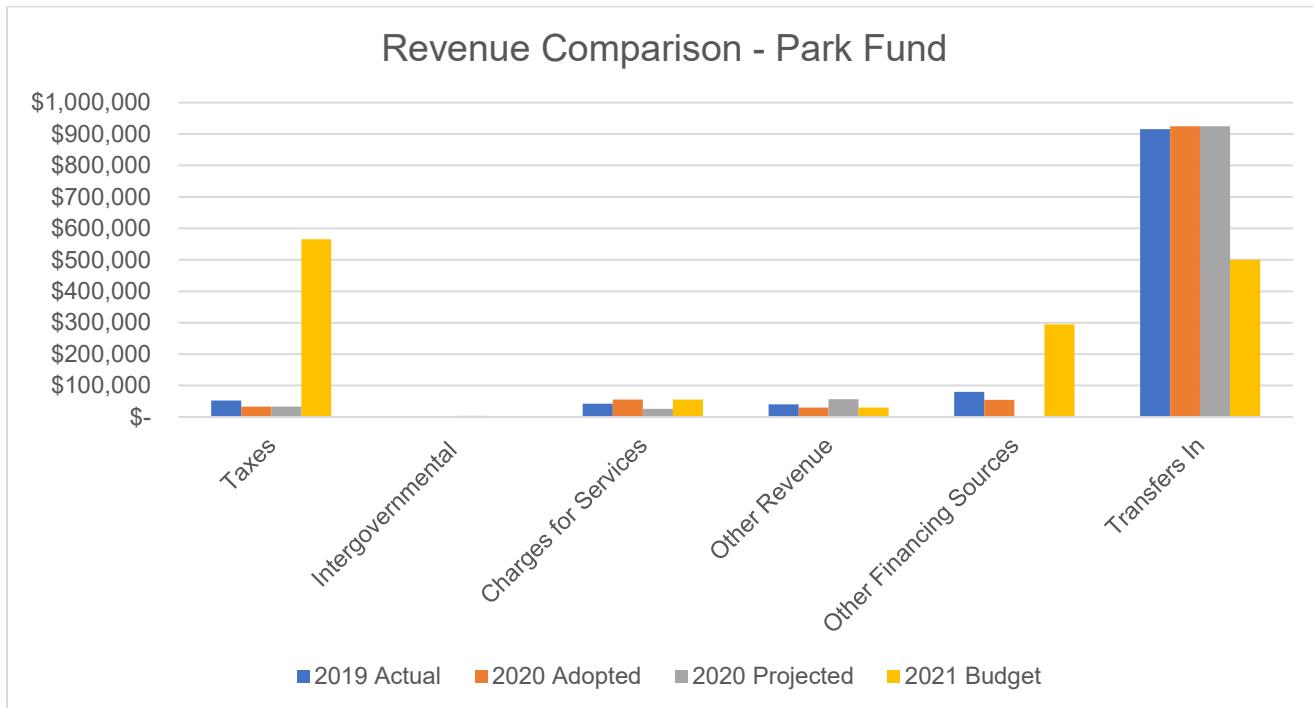
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
49300-7210	TRANSFERS OUT- PARK	440,000	450,000	450,000	-
49300-7225	TRANSFERS OUT - LIBRARY	15,000	15,000	15,000	-
49300-7230	TRANSFERS OUT - AIRPORT	50,000	50,000	50,000	50,000
49300-7245	TRANSFERS OUT-CIVIC CENTER	300,000	300,000	300,000	75,000
49300-7250	TRANSFERS OUT - SENIOR CENTER	137,266	-	-	-
49300-7259	TRANSFERS OUT ~ TO BONDS	105,000	105,000	135,021	330,000
49300-7260	TRANSFER OUT - TO IMPROVEMENT	825,000	800,000	800,000	500,000
49300-7261	TRANSFER OUT - TO WILD MARSH	-	-	-	93,533
49300-7262	TRANSFER OUT - TO SS BOND	47,840	46,790	46,790	50,740
49300-7276	TRANSFERS OUT - SS IMPROV	72,069	17,408	17,408	17,719
<b>TOTAL TRANSFERS</b>	<b>1,992,176</b>	<b>1,784,198</b>	<b>1,814,219</b>	<b>1,116,992</b>	

### 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.
- ❖ The transfer to the library is being eliminated in 2021. The library fund will now rely on the special library levy for its funding.
- ❖ 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.
- ❖ A one-time transfer to the golf fund has been appropriated to stabilize the fund while draws from the City utility funds are discontinued. Long-term plans for the golf course & its funding will be a topic for discussion in 2021.

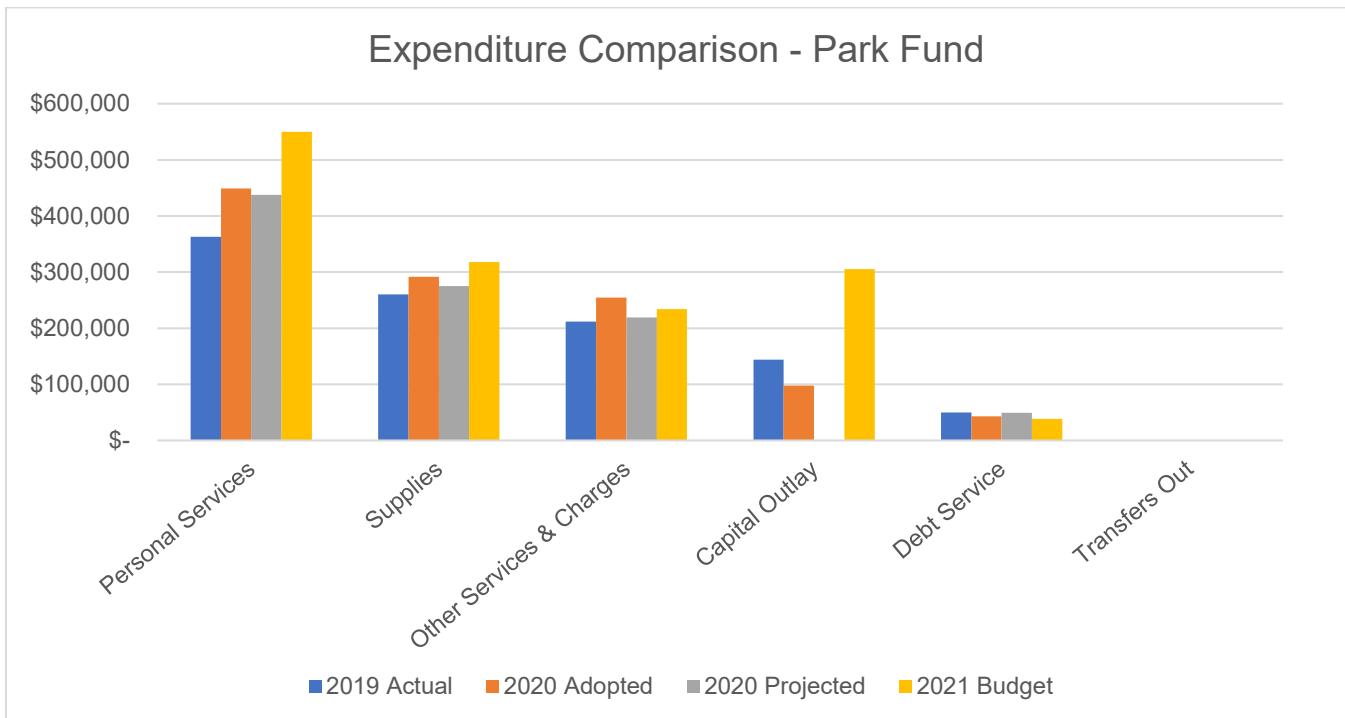
## REVENUE COMPARISON – PARK FUND (200)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	52,736	33,391	33,391	565,502
Intergovernmental	-	-	3,420	-
Charges for Services	42,452	55,500	26,225	55,500
Other Revenue	39,927	29,750	56,677	29,750
Other Financing Sources	80,290	55,000	-	295,000
Transfers In	915,000	925,000	925,000	500,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$1,130,405</b>	<b>\$1,098,641</b>	<b>\$1,044,712</b>	<b>\$1,445,752</b>



## EXPENDITURE COMPARISON – PARK FUND (200)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	362,851	448,963	437,347	549,843
Supplies	260,008	291,550	275,258	318,050
Other Services & Charges	211,706	230,478	219,298	233,787
Capital Outlay	144,011	98,000	-	305,500
Debt Service	49,888	43,025	49,150	38,572
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$1,028,464</b>	<b>\$1,112,016</b>	<b>\$981,053</b>	<b>\$1,445,752</b>



**2021 BUDGET SUMMARY –GENERAL FUND  
FUND 200 (PARK)**

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

Description	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>Revenues</b>				
Taxes	52,736	33,391	33,391	565,502
Intergovernmental	-	-	3,420	-
Charges for Services	42,452	55,500	26,225	55,500
Other Revenue	39,927	29,750	56,677	29,750
<b>Total Revenues</b>	<b>194,894</b>	<b>118,641</b>	<b>119,713</b>	<b>650,752</b>
<b>Other Sources</b>				
Other Financing Sources	80,290	55,000	-	295,000
Transfers In	915,000	925,000	925,000	500,000
<b>Total Revenue &amp; Other Sources</b>	<b>\$1,130,405</b>	<b>\$1,098,641</b>	<b>\$1,044,713</b>	<b>\$1,445,752</b>
<b>Expenditures</b>				
Personal Services	362,851	448,963	437,347	549,843
Supplies	260,008	291,550	275,258	318,050
Other Services & Charges	211,706	230,478	219,298	233,787
Capital Outlay	144,011	98,000	-	305,500
Debt Service	49,888	43,025	49,150	38,572
<b>Total Expenditures</b>	<b>1,028,464</b>	<b>1,112,016</b>	<b>981,053</b>	<b>1,445,752</b>
<b>Other Uses</b>				
Transfers Out	-	-	-	-
<b>Total Expenditure &amp; Other Uses</b>	<b>\$1,028,464</b>	<b>\$1,112,016</b>	<b>\$981,053</b>	<b>\$1,445,752</b>
<b>Change in Fund Balance</b>	<b>\$101,941</b>	<b>(\$13,375)</b>	<b>63,660</b>	<b>-</b>
<b>Fund Balance, January 1</b>	<b>(\$351,432)</b>	<b>(\$249,491)</b>	<b>(\$249,491)</b>	<b>(\$185,831)</b>
<b>Fund Balance, December 31</b>	<b>(\$249,491)</b>	<b>(\$262,866)</b>	<b>(\$185,831)</b>	<b>(\$185,831)</b>

**Fund: General - 200**

**Function: Culture & Recreation**

**Department: Parks**

**Activity: Maintenance & Operation**

---

### Description of Services:

The Parks Department maintains the entire City 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:

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Taxes	52,736	33,391	33,391	565,502	1593.6%
Intergovernmental	-	-	3,420	-	0.0%
Charges for Services	42,452	55,500	26,225	55,500	0.0%
Other Revenue	39,927	29,750	56,677	29,750	0.0%
Other Financing Sources	80,290	55,000	-	295,000	436.4%
Transfers In	915,000	925,000	925,000	500,000	-44.4%
<b>Total</b>	<b>\$1,130,405</b>	<b>\$1,098,641</b>	<b>\$1,044,713</b>	<b>\$1,445,752</b>	<b>31.6%</b>

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	319,214	403,395	396,681	480,168	19.4%
Supplies	235,427	262,300	252,258	265,300	1.1%
Other Service & Charges	135,600	169,211	161,208	174,729	3.3%
Capital Outlay	144,011	98,000	-	255,500	160.7%
Debt Service	49,888	43,025	49,150	38,572	-10.3%
<b>Total</b>	<b>\$884,140</b>	<b>\$975,931</b>	<b>\$859,297</b>	<b>\$1,211,693</b>	<b>24.2%</b>

### Budget Commentary:

- ❖ The main source of funding for the City's parks is transfers from other funds & property taxes. The liquor stores are budgeted to transfer \$500,000 in 2021 with the general levy providing the remaining \$565,502. Previously, the entire general levy was recorded in the General Fund with a transfer to the Park Fund. For external financial reporting, the Park Fund is included as a part of the General Fund. For increased transparency, the transfer from the General Fund to the Park Fund is being eliminated in 2021 with the portion of the general levy supporting parks being recorded directly in the Park Fund.
  
- ❖ The 2021 capital budget includes the acquisition of (2) mowers to replace aging equipment, a GPS Mosquito Sprayer, tiered seating for the bandshell in Sturges Park, and phase I improvements for a park in the new Greenbriar Hills Development Area.

## Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000	TAX LEVY (CURRENT)	-	-	-	525,000
31950-0000	LEASE PURCHASE LEVY	52,736	33,391	33,391	40,502
<b>TOTAL TAXES</b>		<b>52,736</b>	<b>33,391</b>	<b>33,391</b>	<b>565,502</b>
33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-
33400-0000	STATE GRANTS & AIDS	-	-	-	-
33620-0000	COUNTY GRANTS & AIDS	-	-	-	-
33640-0000	OTHER GRANTS & AIDS	-	-	3,420	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>-</b>	<b>-</b>	<b>3,420</b>	<b>-</b>
34740-0000	PAVILLION REVENUE	23,857	30,000	13,025	30,000
34780-0000	PARK FEES	2,234	1,500	1,200	1,500
34790-0000	VET'S MEMORIAL BRICK SALE	-	-	-	-
34791-0000	PARK SHELTER REVENUE	3,511	4,000	2,000	4,000
34792-0000	ATHLETIC FIELD RENTAL	12,850	20,000	10,000	20,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>42,452</b>	<b>55,500</b>	<b>26,225</b>	<b>55,500</b>
36210-0000	INTEREST EARNED	-	-	-	-
36222-0000	REFUNDS & REIMBURSEMENTS	10,949	10,000	10,000	10,000
36225-0000	PRINT SALES	-	-	-	-
36230-0000	CONTRIBUTIONS/DONATIONS	22,858	18,000	18,000	18,000
36232-0000	PARK DEDICATION FEES	3,200	-	27,579	-
36233-0000	DOG PARK DONATIONS	5	-	-	-
36240-0000	OTHER REVENUE	2,237	1,000	594	1,000
36245-0000	UTILITY ROUND-UP	679	750	504	750
<b>TOTAL OTHER REVENUE</b>		<b>39,927</b>	<b>29,750</b>	<b>56,677</b>	<b>29,750</b>
<b>TOTAL REVENUE</b>		<b>135,115</b>	<b>118,641</b>	<b>119,712</b>	<b>650,752</b>
39101-0000	SALE OF PROPERTY / EQUIPMENT	-	-	-	-
39201-0000	TRANSFERS IN - FROM LIQUOR	475,000	475,000	475,000	500,000
39203-0000	TRANSFERS IN-GENERAL	440,000	450,000	450,000	-
39330-0000	LEASE PURCHASE PROCEEDS	80,290	55,000	-	295,000
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>995,290</b>	<b>980,000</b>	<b>925,000</b>	<b>795,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>1,130,405</b>	<b>1,098,641</b>	<b>1,044,712</b>	<b>1,445,752</b>
<b>EXPENDITURES</b>					
<b>PARK ADMINISTRATION   45200</b>					
45200-1010	WAGES (PARK ADMINISTRATION)	53,195	58,455	62,235	68,459
45200-1210	PERA CONTRIBUTION ~ 7.5%	3,987	4,383	4,668	5,133
45200-1220	FICA CONTRIBUTION ~ 6.2%	3,120	3,624	3,859	4,244
45200-1240	MEDICARE CONTRIBUTION ~ 1.45%	730	848	902	993
<b>TOTAL PERSONAL SERVICES</b>		<b>61,032</b>	<b>67,310</b>	<b>71,664</b>	<b>78,829</b>
<b>TOTAL PARK ADMINISTRATION</b>		<b>61,032</b>	<b>67,310</b>	<b>71,664</b>	<b>78,829</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>PARK MAINTENACE &amp; OPERATION   45202</b>					
45202-1010	WAGES (MAINTENANCE)	227,323	291,868	282,088	319,327
45202-1210	PERA CONTRIBUTION ~ 7.5%	14,669	21,890	21,157	23,950
45202-1220	FICA CONTRIBUTION ~ 6.2%	13,121	18,095	17,489	19,797
45202-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,069	4,232	4,090	4,630
45202-1310	HEALTH INSURANCE	-	-	-	33,635
45202-1420	UNEMPLOYMENT BENEFITS	-	-	193	-
<b>TOTAL PERSONAL SERVICES</b>		<b>258,182</b>	<b>336,085</b>	<b>325,017</b>	<b>401,339</b>
45202-2070	TRAINING	175	800	285	800
45202-2120	MOTOR FUELS/VEHICLE EXPENSE	12,677	15,000	6,513	14,000
45202-2180	UNIFORM/CLOTHING ALLOWANCE	74	-	-	-
45202-2210	PARK EQUIPMENT MAINTENANCE	32,410	45,000	36,406	45,000
45202-2280	MAINTENANCE & REPAIRS	163,002	185,000	158,554	185,000
45202-2290	SHOP EXPENSE	2,461	500	500	500
45202-2291	BUILDING MAINTENANCE	18,753	10,000	15,000	15,000
45202-2400	SMALL TOOLS & MINOR EQUIPMENT	4,838	6,000	35,000	5,000
45202-2597	CONCESSION PURCHASES	1,037	-	-	-
<b>TOTAL SUPPLIES</b>		<b>235,427</b>	<b>262,300</b>	<b>252,258</b>	<b>265,300</b>
45202-3020	PROFESSIONAL SERVICES	2,139	2,000	5,000	2,000
45202-3030	ENGINEERING FEES	11,925	5,000	-	5,000
45202-3060	PERSONNEL TESTING	133	100	123	100
45202-3210	TELEPHONE	2,240	2,250	1,854	2,250
45202-3230	PARK RADIO UNITS	-	-	-	-
45202-3610	LIABILITY - PROPERTY - WC INSURANCE	40,348	40,000	48,101	40,000
45202-3615	CASUALTY LOSS/DEDUCTIBLE	940	5,000	670	5,000
45202-3820	UTILITIES (PARKS & PARKS FACILITY)	51,694	47,000	51,453	51,500
45202-3821	SECURITY	281	350	478	350
45202-4050	CONTRACTED CLEANING SERVICE	850	950	840	950
45202-4310	CASH OVER/SHORT	-	-	-	-
45202-4370	SAFETY EXPENSE	723	750	500	750
45202-4380	TECHNOLOGY EXPENSE - DIRECT	4,180	240	368	400
45202-4395	MISCELLANEOUS	17,120	30,000	15,000	25,000
45202-4398	BAD DEBT EXPENSE	-	-	-	-
45202-4500	ALLOCATION - IT USER CHARGES	-	33,071	35,689	39,429
45202-6125	PARK - INTEREST EXPENSE	3,027	2,500	1,132	2,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>135,600</b>	<b>169,211</b>	<b>161,208</b>	<b>174,729</b>
45202-5550	CAPITAL OUTLAY	144,011	98,000	-	255,500
<b>TOTAL CAPITAL OUTLAY</b>		<b>144,011</b>	<b>98,000</b>	<b>-</b>	<b>255,500</b>
45202-6032	L.P. PRINCPAL - 2015	4,590	2,633	2,633	-
45202-6033	L.P. PRINCIPAL - 2016	23,256	7,900	7,900	-
45202-6034	L.P. PRINCIPAL - 2016 (2ND)	5,866	5,987	5,987	6,106
45202-6035	L.P. PRINCIPAL - 2017	14,567	14,850	14,850	15,143
45202-6038	L.P. PRINCIPAL - 2019 (2ND)	-	10,000	15,355	15,698
45202-6132	L.P. INTEREST - 2015	62	13	13	-
45202-6133	L.P. INTEREST - 2016	387	31	31	-
45202-6134	L.P. INTEREST - 2016 (2ND)	301	185	185	65
45202-6135	L.P. INTEREST - 2017	859	576	576	284
45202-6138	L.P. INTEREST - 2019 (2ND)	-	850	1,620	1,276
<b>TOTAL DEBT SERVICE</b>		<b>49,888</b>	<b>43,025</b>	<b>49,150</b>	<b>38,572</b>
<b>TOTAL PARK MAINTENACE &amp; OPERATION</b>		<b>823,108</b>	<b>908,621</b>	<b>787,633</b>	<b>1,135,440</b>

**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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Total Budget
Personal Services	-	-	-	25,183	100.0%
Supplies	-	-	-	25,000	100.0%
Other Service & Charges	-	-	-	-	100.0%
Capital Outlay	-	-	-	50,000	100.0%
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$100,183</b>	<b>100.0%</b>

### Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
45203-1010	WAGES	-	-	-	21,873
45203-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	1,641
45203-1220	FICA CONTRIBUTIONS ~ 6.2%	-	-	-	1,353
45203-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	-	-	-	316
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,183</b>
45203-2280	MAINTENANCE & REPAIRS	-	-	-	25,000
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
45203-4395	MISCELLANEOUS	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
45203-5550	CAPITAL OUTLAY	-	-	-	50,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>TOTAL TRAILS MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>100,183</b>

### 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 will be accounted for under the park fund (fund 200) 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:**

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Total Budget</b>
Personal Services	18,679	18,205	24,182	18,205	0.0%
Other Service & Charges	-	500	897	500	0.0%
<b>Total</b>	<b>\$18,679</b>	<b>\$18,705</b>	<b>\$25,079</b>	<b>\$18,705</b>	<b>0.0%</b>

**Budget Detail:**

		<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
45205-1010	WAGES (MAINTENANCE)	16,850	16,250	21,000	16,250
45205-1210	PERA CONTRIBUTION ~7.5%	540	654	1,575	654
45205-1220	FICA CONTRIBUTION ~ 6.2%	1,045	1,054	1,302	1,054
45205-1240	MEDICARE CONTRIBUTION ~ 1.45%	244	247	305	247
<b>TOTAL PERSONAL SERVICES</b>		<b>18,679</b>	<b>18,205</b>	<b>24,182</b>	<b>18,205</b>
45205-4395	BOAT LANDING MISCELLANEOUS	-	500	897	500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>500</b>	<b>897</b>	<b>500</b>
<b>TOTAL BOAT LANDING</b>		<b>18,679</b>	<b>18,705</b>	<b>25,079</b>	<b>18,705</b>

**Fund: General - 200**

**Function: Culture & Recreation**

**Department: Parks**

**Activity: Ballfields**

---

**Description of Services:**

This activity includes all maintenance for City owned ballfields.

**Budget Summary:**

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Total Budget</b>
Personal Services	9,845	10,139	9,486	10,139	0.0%
Supplies	14,018	15,000	20,000	15,000	0.0%
<b>Total</b>	<b>\$23,863</b>	<b>\$25,139</b>	<b>\$29,486</b>	<b>\$25,139</b>	<b>0.0%</b>

**Budget Detail:**

		<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
45207-1010	WAGES	9,069	9,500	8,238	9,500
45207-1210	PERA CONTRIBUTION ~ 7.5%	81	180	618	180
45207-1220	FICA CONTRIBUTION ~ 6.2%	562	372	511	372
45207-1240	MEDICARE CONTRIBUTION ~ 1.45%	132	87	119	87
<b>TOTAL PERSONAL SERVICES</b>		<b>9,845</b>	<b>10,139</b>	<b>9,486</b>	<b>10,139</b>
45207-2280	MAINTENANCE & REPAIRS	14,018	15,000	20,000	15,000
<b>TOTAL SUPPLIES</b>		<b>14,018</b>	<b>15,000</b>	<b>20,000</b>	<b>15,000</b>
<b>TOTAL PARK BALLFIELDS</b>		<b>23,863</b>	<b>25,139</b>	<b>29,486</b>	<b>25,139</b>

**Fund: General - 200**

**Function: Culture & Recreation**

**Department: Parks**

**Activity: Joint Powers**

---

**Description of Services:**

The City has a joint powers agreement with ISD 877 Buffalo-Hanover-Montrose Schools to provide recreation programs to the community.

**Budget Summary:**

Expenditures	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Total Budget
Other Service & Charges	68,862	50,180	48,000	50,000	0.0%
<b>Total</b>	<b>\$68,862</b>	<b>\$50,180</b>	<b>\$48,000</b>	<b>\$50,000</b>	<b>0.0%</b>

**Budget Detail:**

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
45209-4395 JOINT POWERS	68,862	50,180	48,000	50,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>68,862</b>	<b>50,180</b>	<b>48,000</b>	<b>50,000</b>
45209-6021 JOINT POWERS ~ DIST 877 TENNIS COUR	-	-	-	-
45209-6022 JOINT POWERS ~ DIST 877 TENNIS COUR	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL JOINT POWERS - ISD 877</b>	<b>68,862</b>	<b>50,180</b>	<b>48,000</b>	<b>50,000</b>

**Budget Commentary:**

- ❖ As part of the agreement, the City pays for 50% of the salary and benefits of the Community Education Recreation 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.

**Fund: General - 200**

**Function: Culture & Recreation**

**Department: Parks**

**Activity: Pavilion & Griffing**

#### 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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	15,113	17,224	6,997	16,148	-6.2%
Supplies	10,563	14,250	3,000	12,750	-10.5%
Other Service & Charges	7,244	10,587	9,194	8,558	-19.2%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>\$32,920</b>	<b>\$42,061</b>	<b>\$19,191</b>	<b>\$37,456</b>	<b>-10.9%</b>

#### Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
45211-1010	WAGES	14,039	16,000	6,500	15,000
45211-1210	PERA CONTRIBUTION ~ 7.5%	-	-	-	-
45211-1220	FICA CONTRIBUTION ~ 6.2%	870	992	403	930
45211-1240	MEDICARE CONTRIBUTION ~ 1.45%	204	232	94	218
<b>TOTAL PERSONAL SERVICES</b>		<b>15,113</b>	<b>17,224</b>	<b>6,997</b>	<b>16,148</b>
45211-2170	PAVILLION SUPPLIES	233	250	-	250
45211-2280	MAINTENANCE & REPAIRS	431	5,000	500	5,000
45211-2597	CONCESSION PURCHASES	2,087	4,000	-	2,500
45211-2598	BOAT LEASING	7,811	5,000	2,500	5,000
<b>TOTAL SUPPLIES</b>		<b>10,563</b>	<b>14,250</b>	<b>3,000</b>	<b>12,750</b>
45211-3210	TELEPHONE	2,379	2,000	2,584	2,600
45211-3820	UTILITIES	2,740	3,500	2,750	3,000
45211-4310	CASH OVER / SHORT	435	-	-	-
45211-4380	TECHNOLOGY EXPENSE - DIRECT	758	500	630	500
45211-4395	MISCELLANEOUS	932	1,000	-	1,000
45211-4500	ALLOCATION - IT USER CHARGES	-	3,587	3,230	1,458
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>7,244</b>	<b>10,587</b>	<b>9,194</b>	<b>8,558</b>
45211-5550	CAPITAL OUTLAY (PAVILLION)	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PAVILLION &amp; GRIFFING</b>		<b>32,920</b>	<b>42,061</b>	<b>19,191</b>	<b>37,456</b>

ANNUAL BUDGET

---

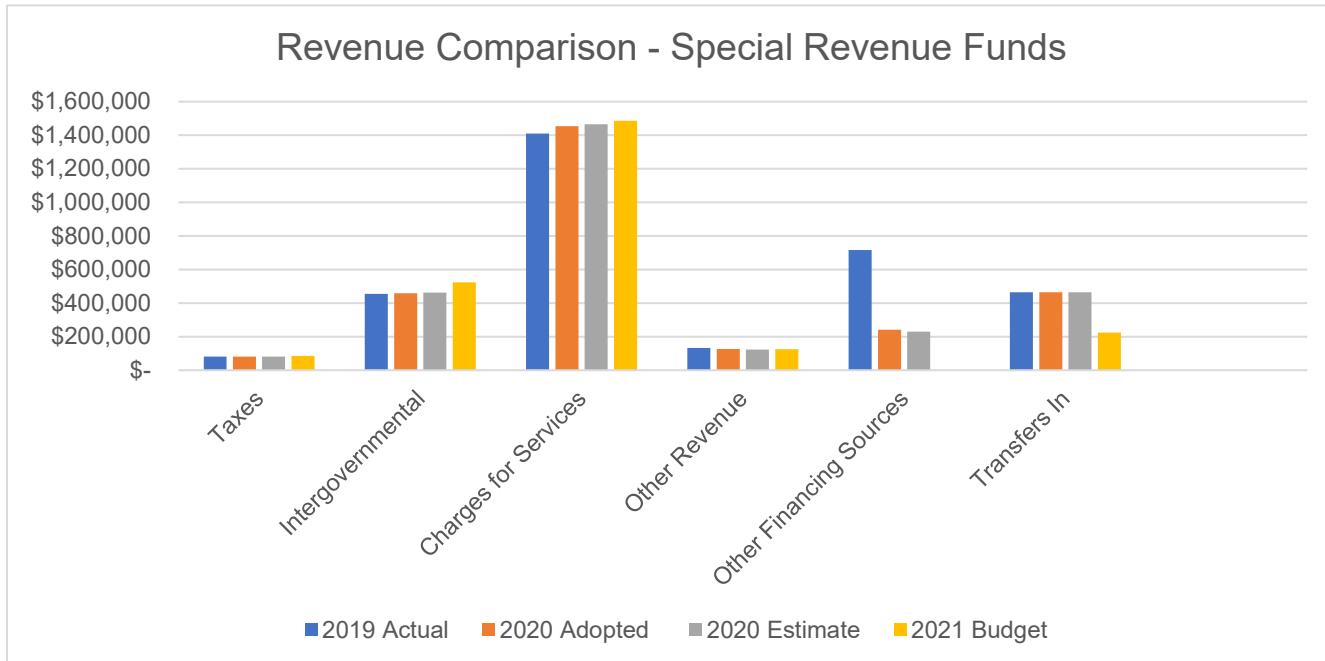
**SPECIAL REVENUE FUNDS**

**2021 BUDGET SUMMARY – SPECIAL REVENUE FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

Description	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>Revenues</b>				
Taxes	80,770	80,628	80,628	84,659
Intergovernmental	454,432	457,933	463,475	522,850
Charges for Services	1,409,164	1,454,670	1,464,942	1,485,282
Other Revenue	132,809	127,950	123,016	125,400
<b>Total Revenues</b>	<b>2,077,175</b>	<b>2,121,181</b>	<b>2,132,061</b>	<b>2,218,191</b>
<b>Other Sources</b>				
Other Financing Sources	716,118	241,646	230,345	-
Transfers In	465,000	465,000	465,000	225,000
<b>Total Revenue &amp; Other Sources</b>	<b>\$3,258,293</b>	<b>\$2,827,827</b>	<b>\$2,827,406</b>	<b>\$2,443,191</b>
<b>Expenditures</b>				
Personal Services	423,143	411,216	500,788	534,864
Supplies	523,918	416,700	408,150	428,075
Other Services & Charges	783,281	861,238	824,388	676,861
Capital Outlay	1,209,031	690,124	704,940	520,178
Debt Service	194,082	180,055	178,618	197,717
<b>Total Expenditures</b>	<b>\$3,147,300</b>	<b>\$2,607,737</b>	<b>\$2,616,884</b>	<b>\$2,357,695</b>
<b>Other Uses</b>				
Transfers Out	13,845	48,404	-	-
<b>Total Expenditure &amp; Other Uses</b>	<b>\$110,993</b>	<b>\$220,090</b>	<b>\$210,522</b>	<b>\$85,496</b>
<b>Fund Balance, January 1</b>	<b>(\$1,637,005)</b>	<b>(\$1,526,012)</b>	<b>(\$1,526,012)</b>	<b>(\$1,315,490)</b>
<b>Fund Balance, December 31</b>	<b>(\$1,526,012)</b>	<b>(\$1,305,922)</b>	<b>(\$1,315,490)</b>	<b>(\$1,229,994)</b>

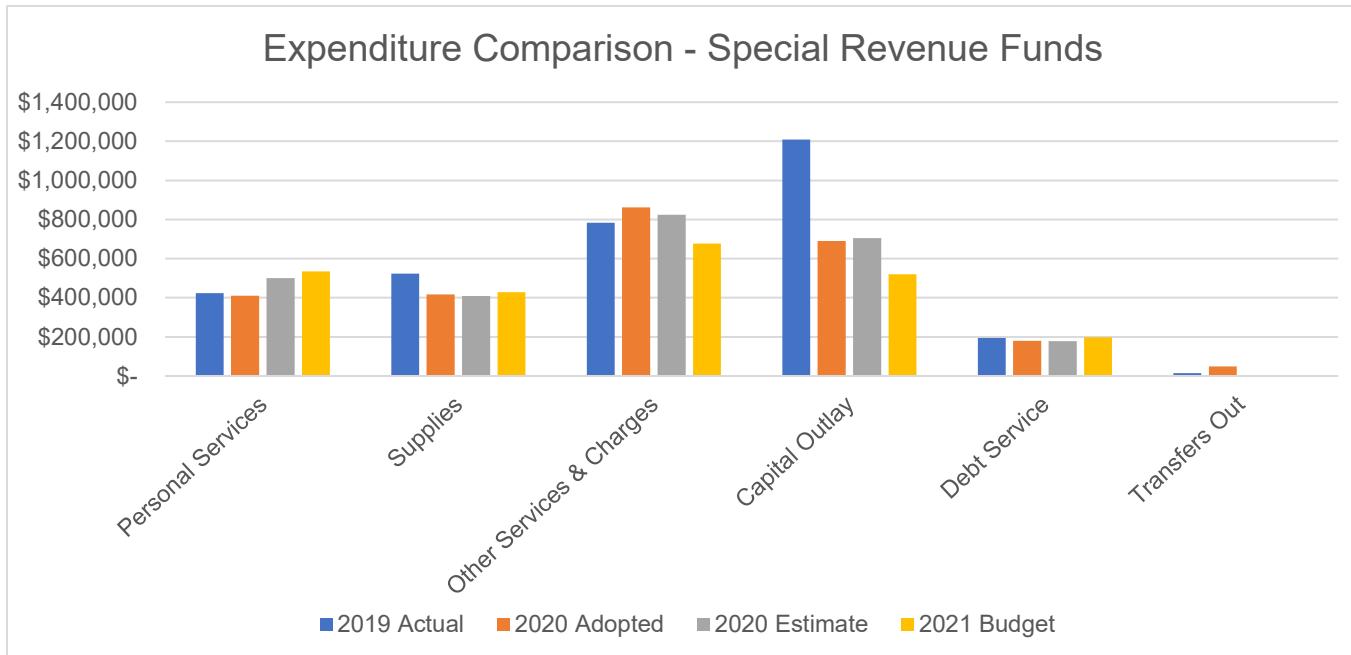
## REVENUE COMPARISON – SPECIAL REVENUE FUNDS

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	80,770	80,628	80,628	84,659
Intergovernmental	454,432	457,933	463,475	522,850
Charges for Services	1,409,164	1,454,670	1,464,942	1,485,282
Other Revenue	132,809	127,950	123,016	125,400
Other Financing Sources	716,118	241,646	230,345	-
Transfers In	465,000	465,000	465,000	225,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$3,258,293</b>	<b>\$2,827,827</b>	<b>\$2,827,406</b>	<b>\$2,443,191</b>



## EXPENDITURE COMPARISON – SPECIAL REVENUE FUNDS

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	423,143	411,216	500,788	534,864
Supplies	523,918	416,700	408,150	428,075
Other Services & Charges	783,281	861,238	824,388	676,861
Capital Outlay	1,209,031	690,124	704,940	520,178
Debt Service	194,082	180,055	178,618	197,717
Transfers Out	13,845	48,404	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$3,147,300</b>	<b>\$2,607,737</b>	<b>\$2,616,884</b>	<b>\$2,357,695</b>

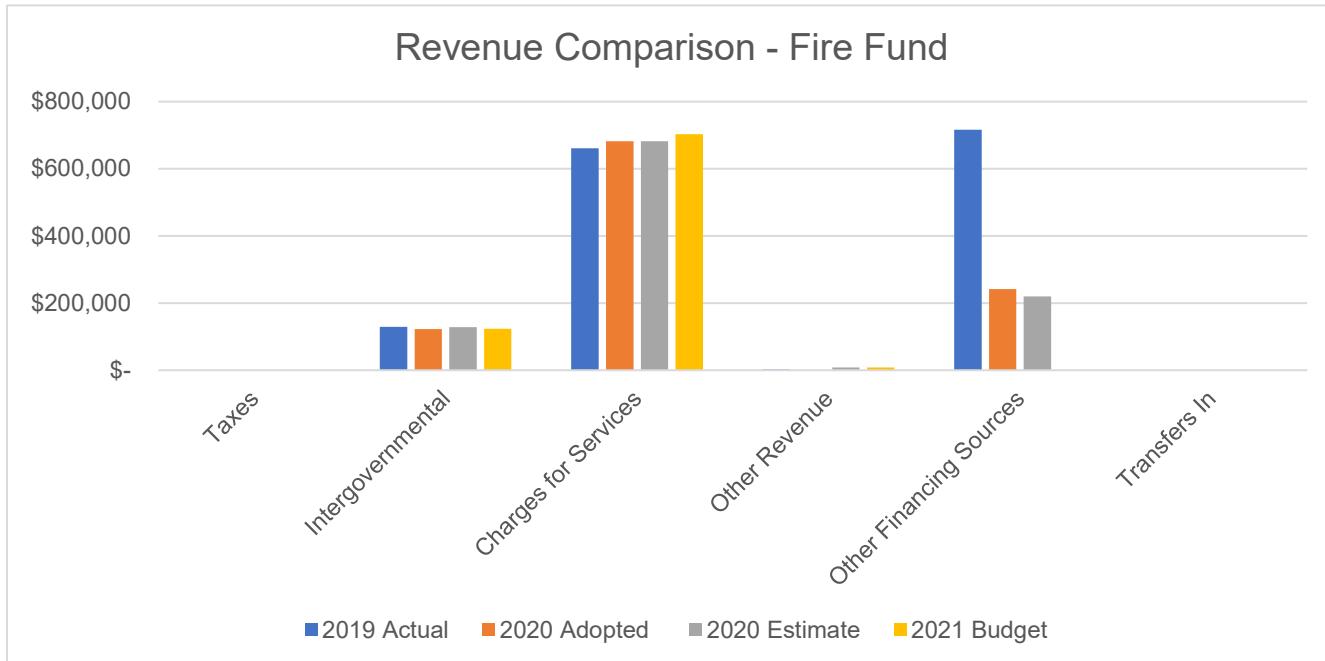


**2021 BUDGET SUMMARY – FIRE FUND (210)**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	-	-	-	-
Intergovernmental	129,268	122,688	128,230	123,500
Charges for Services	660,906	682,430	682,430	703,042
Other Revenue	2,370	1,000	7,878	8,000
<b>Total Revenues</b>	<b>792,544</b>	<b>806,118</b>	<b>818,538</b>	<b>834,542</b>
<b>Other Sources</b>				
Other Financing Sources	716,118	241,646	219,711	-
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$1,508,662</b>	<b>\$1,047,764</b>	<b>\$1,038,249</b>	<b>\$834,542</b>
<b>Expenditures</b>				
Personal Services	118,492	119,558	207,229	236,021
Supplies	128,385	108,625	94,125	110,000
Other Services & Charges	222,293	242,133	255,074	290,804
Capital Outlay	702,530	241,656	274,485	50,000
Debt Service	187,662	176,398	176,400	197,717
<b>Total Expenditures</b>	<b>\$1,359,362</b>	<b>\$936,774</b>	<b>1,007,313</b>	<b>\$884,542</b>
<b>Change in Fund Balance</b>	<b>\$149,300</b>	<b>\$110,990</b>	<b>\$30,936</b>	<b>(\$50,000)</b>
<b>Fund Balance, January 1</b>	<b>\$310,148</b>	<b>\$459,448</b>	<b>\$459,448</b>	<b>\$490,384</b>
<b>Fund Balance, December 31</b>	<b>\$459,448</b>	<b>\$570,438</b>	<b>\$490,384</b>	<b>\$440,384</b>

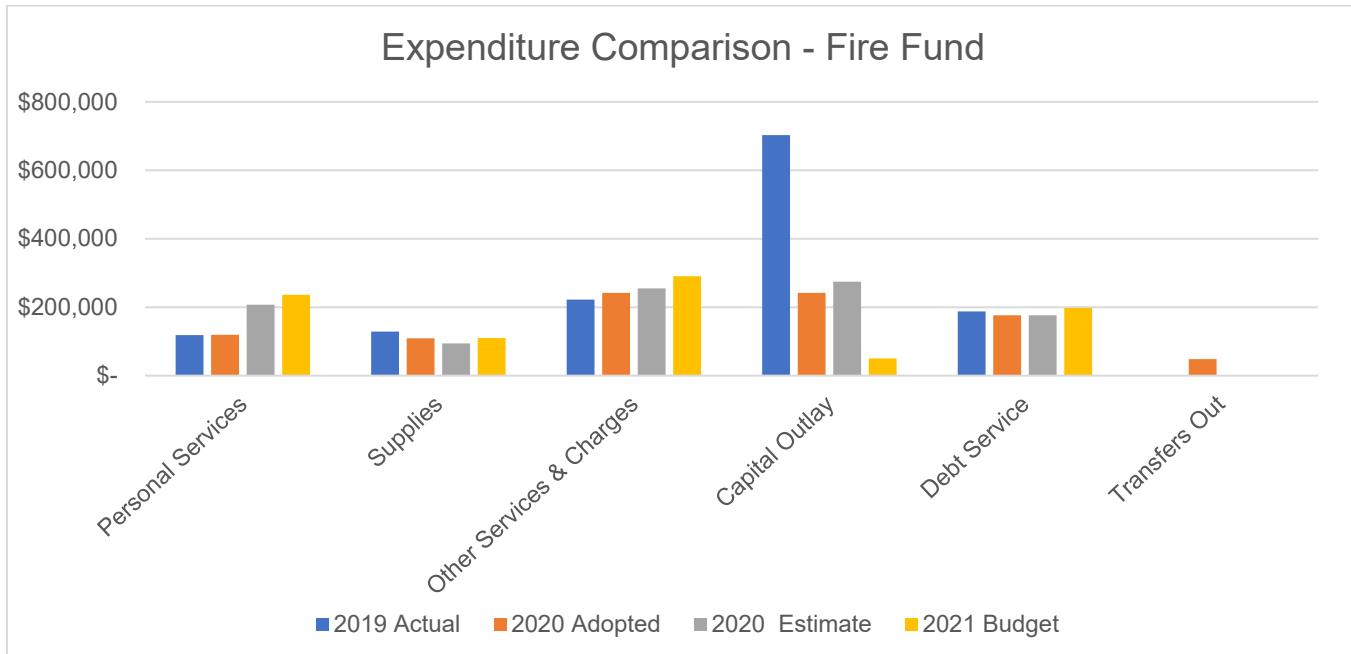
## REVENUE COMPARISON – FIRE FUND (210)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	-	-	-	-
Intergovernmental	129,268	122,688	128,230	123,500
Charges for Services	660,906	682,430	682,430	703,042
Other Revenue	2,370	1,000	7,878	8,000
Other Financing Sources	716,118	241,646	219,711	-
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$1,508,662</b>	<b>\$1,047,764</b>	<b>\$1,038,249</b>	<b>\$834,542</b>



## EXPENDITURE COMPARISON – FIRE FUND (210)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	118,492	119,558	207,229	236,021
Supplies	128,385	108,625	94,125	110,000
Other Services & Charges	222,293	242,133	255,074	290,804
Capital Outlay	702,530	241,656	274,485	50,000
Debt Service	187,662	176,398	176,400	197,717
Transfers Out	-	48,404	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$1,359,362</b>	<b>\$936,774</b>	<b>1,007,313</b>	<b>\$884,542</b>



**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:**

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Intergovernmental	129,268	122,688	128,230	123,500	0.7%
Charges for Services	660,906	682,430	682,430	703,042	3.0%
Other Revenue	2,370	1,000	7,878	8,000	700.0%
Other Financing Sources	716,118	241,646	219,711	-	-100.0%
<b>Total</b>	<b>\$1,508,662</b>	<b>\$1,047,764</b>	<b>\$1,038,249</b>	<b>\$834,542</b>	<b>-20.4%</b>

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	118,492	119,558	207,229	236,021	97.4%
Supplies	128,385	108,625	94,125	110,000	1.3%
Other Service & Charges	222,293	242,133	255,074	290,804	20.1%
Capital Outlay	702,530	241,656	274,485	50,000	-79.3%
Debt Service	187,662	176,398	176,400	197,717	12.1%
Transfers Out	-	48,404	-	-	-100.0%
<b>Total</b>	<b>\$1,359,362</b>	<b>\$936,774</b>	<b>\$1,007,313</b>	<b>\$884,542</b>	<b>-5.6%</b>

## Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-
33200-0000	FEDERAL AID (DISASTER)	-	-	-	-
33400-0000	STATE GRANTS & AIDS	123,268	120,000	123,000	120,000
33440-0000	STATE AID (TRAINING)	6,000	2,688	5,230	3,500
33640-0000	OTHER GRANTS & AIDS	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>129,268</b>	<b>122,688</b>	<b>128,230</b>	<b>123,500</b>
34202-0000	FIRE CHARGES	660,906	682,430	682,430	703,042
<b>TOTAL CHARGES FOR SERVICES</b>		<b>660,906</b>	<b>682,430</b>	<b>682,430</b>	<b>703,042</b>
36210-0000	INTEREST EARNED	1,947	1,000	878	1,000
36220-0000	RENT/LEASE OF PROPERTY	-	-	7,000	7,000
36222-0000	REFUNDS & REIMBURSEMENTS	413	-	-	-
36230-0000	CONTRIBUTIONS/DONATIONS	10	-	-	-
36240-0000	OTHER REVENUE	-	-	-	-
<b>TOTAL OTHER REVENUE</b>		<b>2,370</b>	<b>1,000</b>	<b>7,878</b>	<b>8,000</b>
<b>TOTAL REVENUE</b>		<b>792,544</b>	<b>806,118</b>	<b>818,538</b>	<b>834,542</b>
39101-0000	SALE OF EQUIPMENT	-	-	4,277	-
39102-0000	INSURANCE RECOVERIES	30,552	-	-	-
39203-0000	TRANSFERS IN - FROM GENERAL	-	-	-	-
39330-0000	LEASE PURCHASE PROCEEDS	685,566	241,646	215,434	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>716,118</b>	<b>241,646</b>	<b>219,711</b>	<b>-</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>1,508,662</b>	<b>1,047,764</b>	<b>1,038,249</b>	<b>834,542</b>
<b>EXPENDITURES</b>					
42210-1010	WAGES (FIREFIGHTER)	103,925	105,000	179,000	203,155
42210-1120	OTHER PAY	6,547	6,500	6,000	6,000
42210-1210	PERA CONTRIBUTIONS ~ 7.5%	19	25	25	-
42210-1220	FICA CONTRIBUTIONS ~ 6.2%	6,442	6,510	6,510	6,547
42210-1230	PERA - POLICE & FIRE	-	-	13,098	17,365
42210-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	1,507	1,523	2,596	2,954
42210-1310	HEALTH INSURANCE	-	-	-	-
42210-1420	UNEMPLOYMENT BENEFITS	51	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>118,491</b>	<b>119,558</b>	<b>207,229</b>	<b>236,021</b>
42210-2010	OFFICE SUPPLIES	261	250	500	500
42210-2070	TRAINING	16,078	10,000	10,000	15,000
42210-2120	MOTOR FUEL/VEHICLE EXPENSE	2,576	10,000	3,500	10,000
42210-2150	MATERIALS/SUPPLIES	69	4,000	750	4,000
42210-2180	CLOTHING ALLOWANCE	2,920	2,625	2,625	3,000
42210-2210	EQUIPMENT MAINTENANCE	25,668	30,000	25,000	30,000
42210-2211	GENERATOR MAINTENANCE / REPAIRS	1,005	1,750	1,750	2,500
42210-2280	BUILDING MAINTENANCE & REPAIRS	67,378	15,000	20,000	15,000
42210-2400	SMALL TOOLS & MINOR EQUIPMENT	12,431	35,000	30,000	30,000
<b>TOTAL SUPPLIES</b>		<b>128,385</b>	<b>108,625</b>	<b>94,125</b>	<b>110,000</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
42210-3010	AUDITING / ACCOUNTING	8,215	8,500	6,500	8,500
42210-3020	PROFESSIONAL SERVICES	399	500	5,000	500
42210-3040	LEGAL/ATTORNEY FEES	289	250	38	500
42210-3065	FIREMAN'S RELIEF (STATE AID)	123,268	120,000	123,000	120,000
42210-3066	FIREMAN'S RELIEF (MUNICIPAL CONTRIBUTION)	-	-	-	-
42210-3210	TELEPHONE / PAGERS	4,495	5,500	5,500	6,000
42210-3230	RADIO UNITS	8,493	7,000	7,000	22,500
42210-3610	LIABILITY - PROPERTY - WC INSURANCE	42,938	50,000	61,220	70,000
42210-3615	CASUALTY LOSS/DEDUCTIBLE	6,017	5,000	5,000	5,000
42210-3820	UTILITIES	17,222	20,000	18,000	25,000
42210-4050	CONTRACTED CLEANING SERVICE	2,117	2,400	1,890	2,500
42210-4330	DUES & SUBSCRIPTIONS	207	500	800	750
42210-4370	SAFETY EXPENSE	-	2,000	3,000	3,000
42210-4373	MEDICAL EXAMINATIONS	3,743	3,500	3,500	3,500
42210-4380	TECHNOLOGY EXPENSE - DIRECT	4,832	500	-	500
42210-4395	MISCELLANEOUS	59	3,000	750	3,000
42210-4500	ALLOCATION - IT USER CHARGES	-	13,483	13,876	19,554
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>222,293</b>	<b>242,133</b>	<b>255,074</b>	<b>290,804</b>
42210-5550	CAPITAL OUTLAY	702,530	241,656	274,485	50,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>702,530</b>	<b>241,656</b>	<b>274,485</b>	<b>50,000</b>
42210-6033	L.P. PRINCIPAL - 2016	72,776	24,733	24,735	-
42210-6037	L.P. PRINCIPAL - 2019	95,198	131,267	131,267	136,390
42210-6040	L.P. PRINCIPAL - 2020 (2ND)	-	-	-	42,500
42210-6133	L.P. INTEREST - 2016	1,211	98	98	-
42210-6137	L.P. INTEREST - 2019	18,477	20,300	20,300	15,177
42210-6140	L.P. INTEREST - 2020 (2ND)	-	-	-	3,650
<b>TOTAL DEBT SERVICE</b>		<b>187,662</b>	<b>176,398</b>	<b>176,400</b>	<b>197,717</b>
<b>TOTAL EXPENDITURES</b>		<b>1,359,362</b>	<b>888,370</b>	<b>1,007,313</b>	<b>884,542</b>
42210-7259	TRANSFER OUT ~ TO DEBT SERVICE	-	48,404	-	-
42210-7260	TRANSFER OUT ~ TO IMPROVEMENT	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>-</b>	<b>48,404</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>1,359,362</b>	<b>936,774</b>	<b>1,007,313</b>	<b>884,542</b>

### Budget Commentary:

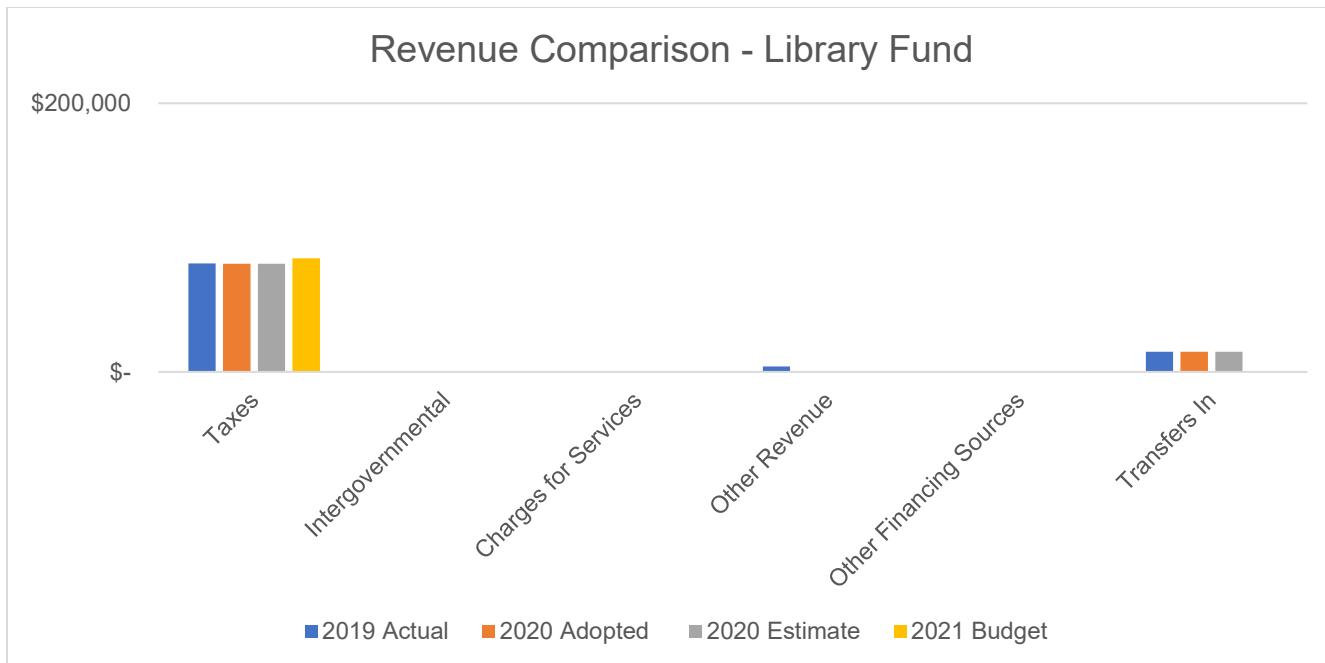
- ❖ Other Revenue includes a parking lot lease to the post office located in downtown Buffalo.
- ❖ A full-time Fire Chief position was created spring of 2020. The 2021 budget includes a full year of salary & benefits for this position.
- ❖ Capital Outlay includes \$50,000 for updates to Engine 22

**2021 BUDGET SUMMARY – LIBRARY FUND (220)**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	80,770	80,628	80,628	84,659
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Other Revenue	4,042	500	294	300
<b>Total Revenues</b>	<b>84,812</b>	<b>81,128</b>	<b>80,922</b>	<b>84,959</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	-	-
Transfers In	15,000	15,000	15,000	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$99,812</b>	<b>\$96,128</b>	<b>\$95,922</b>	<b>\$84,959</b>
<b>Expenditures</b>				
Personal Services	1,915	3,219	1,842	3,021
Supplies	28,684	25,800	25,500	25,800
Other Services & Charges	47,542	57,837	1,915	58,954
Capital Outlay	58,690	53,770	64,300	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>136,831</b>	<b>140,626</b>	<b>138,584</b>	<b>87,775</b>
<b>Other Uses</b>				
Transfers Out	-	-	-	-
<b>Total Expenditure &amp; Other Uses</b>	<b>\$136,831</b>	<b>\$140,626</b>	<b>\$138,584</b>	<b>\$87,775</b>
<b>Change in Fund Balance</b>	<b>(\$37,019)</b>	<b>(\$44,498)</b>	<b>(\$42,662)</b>	<b>(\$2,816)</b>
<b>Fund Balance, January 1</b>	<b>\$160,099</b>	<b>\$123,080</b>	<b>\$123,080</b>	<b>\$80,418</b>
<b>Fund Balance, December 31</b>	<b>\$123,080</b>	<b>\$78,582</b>	<b>\$80,418</b>	<b>\$77,602</b>

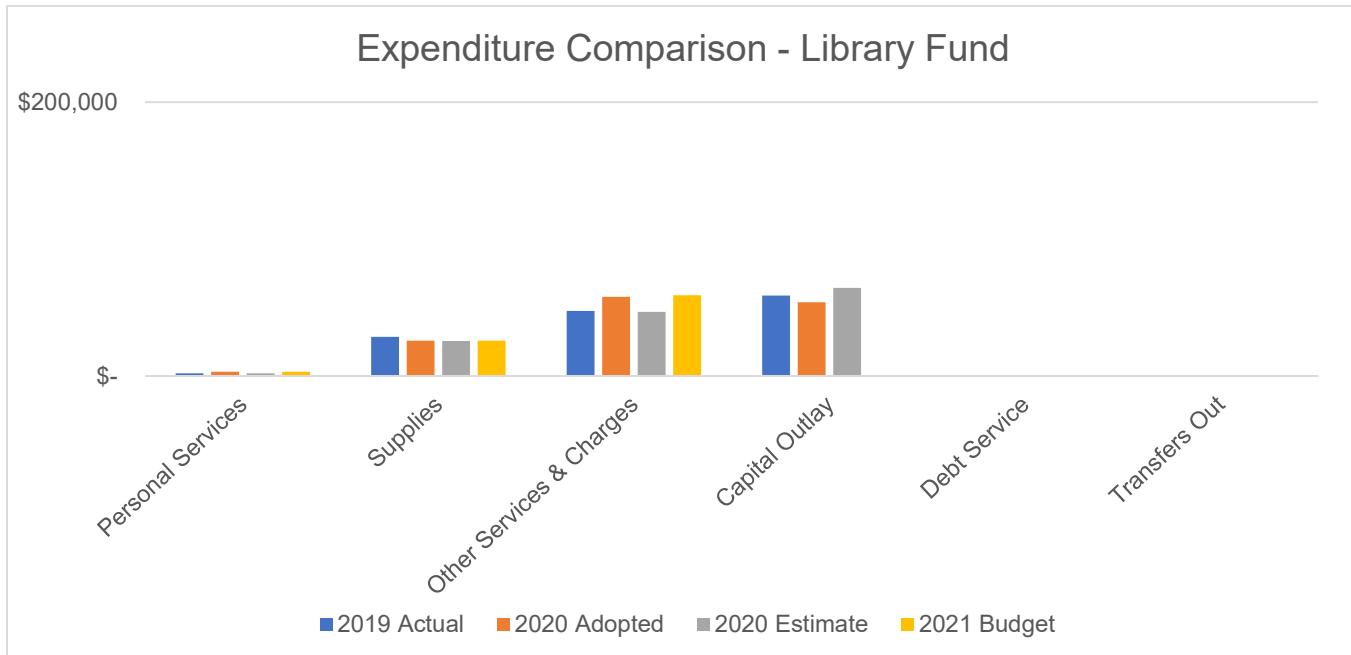
## REVENUE COMPARISON – LIBRARY FUND (220)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	80,770	80,628	80,628	84,659
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Other Revenue	4,042	500	294	300
Other Financing Sources	-	-	-	-
Transfers In	15,000	15,000	15,000	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$99,812</b>	<b>\$96,128</b>	<b>\$95,922</b>	<b>\$84,959</b>



## EXPENDITURE COMPARISON – LIBRARY FUND (220)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	1,915	3,219	1,842	3,021
Supplies	28,684	25,800	25,500	25,800
Other Services & Charges	47,542	57,837	46,942	58,954
Capital Outlay	58,690	53,770	64,300	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$136,831</b>	<b>\$140,626</b>	<b>\$138,584</b>	<b>\$87,775</b>



**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:**

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Taxes	80,770	80,628	80,628	84,659	5.0%
Other Revenue	4,042	500	294	300	-40.0%
Other Financing Sources	-	-	-	-	0.0%
Transfers In	15,000	15,000	15,000	-	-100.0%
<b>Total</b>	<b>\$99,812</b>	<b>\$96,128</b>	<b>\$95,922</b>	<b>\$84,959</b>	<b>-11.6%</b>

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	1,915	3,219	1,842	3,021	-6.2%
Supplies	28,684	25,800	25,500	25,800	0.0%
Other Service & Charges	47,542	57,837	46,942	58,954	1.9%
Capital Outlay	58,690	53,770	64,300	-	-100.0%
<b>Total</b>	<b>\$136,831</b>	<b>\$140,626</b>	<b>\$138,584</b>	<b>\$87,775</b>	<b>--37.6%</b>

**Budget Detail:**

		<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000	PROPERTY TX CURRENT	80,770	80,628	80,628	84,659
<b>TOTAL TAXES</b>		<b>80,770</b>	<b>80,628</b>	<b>80,628</b>	<b>84,659</b>
36210-0000	INTEREST EARNED	666	500	294	300
36222-0000	REFUNDS & REIMBURSEMENTS	3,376	-	-	-
36230-0000	PRIVATE CONTRIBUTIONS/DONATIONS	-	-	-	-
36240-0000	OTHER REVENUE	-	-	-	-
<b>TOTAL OTHER REVENUE</b>		<b>4,042</b>	<b>500</b>	<b>294</b>	<b>300</b>
<b>TOTAL REVENUE</b>		<b>84,812</b>	<b>81,128</b>	<b>80,922</b>	<b>84,959</b>
39203-0000	TRANSFERS IN - GENERAL	15,000	15,000	15,000	-
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>99,812</b>	<b>96,128</b>	<b>95,922</b>	<b>84,959</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>EXPENDITURES</b>					
45500-1010	WAGES (CUSTODIAN & MAINTENANCE)	1,680	2,795	1,600	2,623
45500-1210	PERA CONTRIBUTION ~ 7.5%	115	210	120	197
45500-1220	FICA CONTRIBUTION ~ 6.2%	98	173	99	163
45500-1240	MEDICARE CONTRIBUTION ~ 1.45 %	23	41	23	38
<b>TOTAL PERSONAL SERVICES</b>		<b>1,916</b>	<b>3,219</b>	<b>1,842</b>	<b>3,021</b>
45500-2170	SUPPLIES	584	800	500	800
45500-2280	MAINTENANCE & REPAIRS	28,100	25,000	25,000	25,000
<b>TOTAL SUPPLIES</b>		<b>28,684</b>	<b>25,800</b>	<b>25,500</b>	<b>25,800</b>
45500-3020	PROFESSIONAL FEES	-	500	5,000	500
45500-3210	TELEPHONE	561	750	646	750
45500-3610	LIABILITY - PROPERTY - WC INSURANCE	1,173	1,350	1,400	1,350
45500-3820	UTILITIES	26,875	30,000	21,408	29,000
45500-3821	SECURITY	1,347	1,400	-	1,400
45500-4050	CONTRACTED CLEANING SERVICE	15,676	16,500	13,758	16,000
45500-4370	SAFETY EXPENSE	-	250	-	-
45500-4395	MISCELLANEOUS	1,910	3,500	1,500	3,000
45500-4500	ALLOCATION - IT USER CHARGES	-	3,587	3,230	6,954
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>47,542</b>	<b>57,837</b>	<b>46,942</b>	<b>58,954</b>
45500-5550	CAPITAL OUTLAY	58,690	53,770	64,300	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>58,690</b>	<b>53,770</b>	<b>64,300</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>136,831</b>	<b>140,626</b>	<b>138,584</b>	<b>87,775</b>

### Budget Commentary:

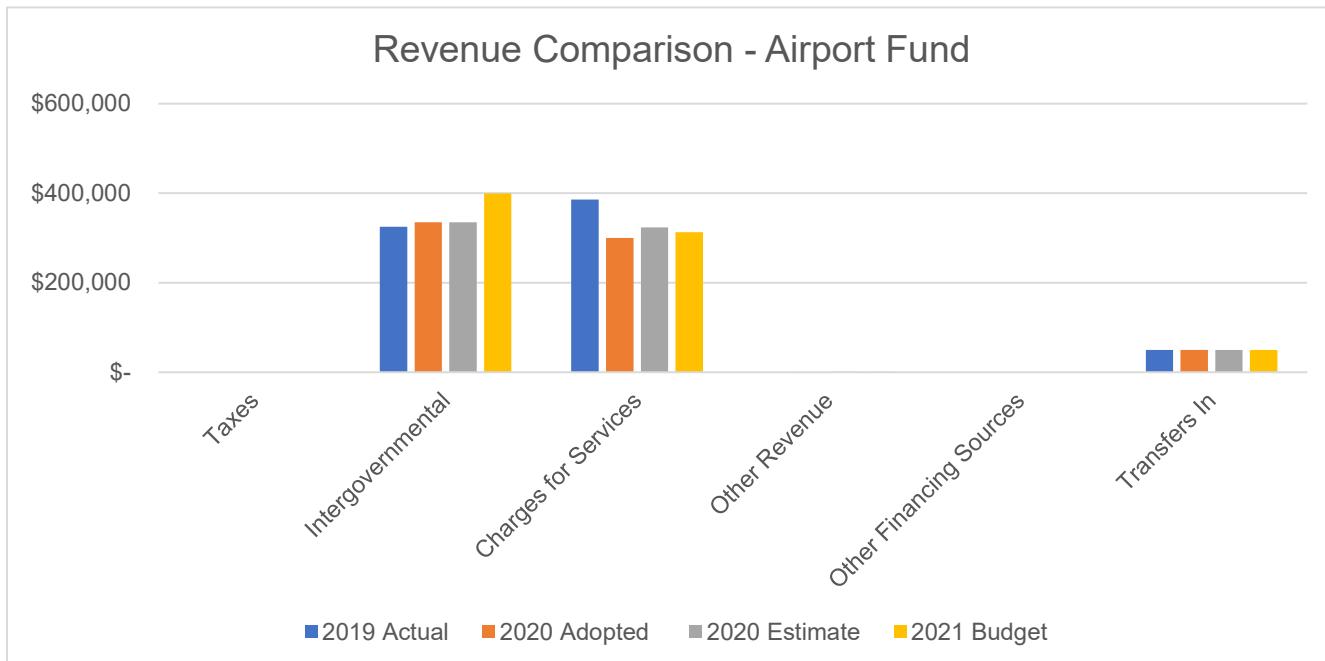
- ❖ Minnesota State Statutes, Chapter 134.34 requires a minimum level of financial support be provided for operating expenses for public library services. This amount is determined each year by the Minnesota Department of Education. The state-certified level of library support for 2021 is: \$71,302.
- ❖ 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.
- ❖ The 2019 actual included the replacement of a 30 Ton A/C Condensing Unit. The 2020 budget includes a boiler replacement.

**2021 BUDGET SUMMARY – AIRPORT FUND (230)**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	-	-	-	-
Intergovernmental	325,164	335,245	335,245	399,350
Charges for Services	285,914	300,240	323,240	312,740
Other Revenue	824	250	944	900
<b>Total Revenues</b>	<b>611,902</b>	<b>635,735</b>	<b>659,429</b>	<b>712,990</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	-	-
Transfers In	50,000	50,000	50,000	50,000
<b>Total Revenue &amp; Other Sources</b>	<b>\$661,902</b>	<b>\$685,735</b>	<b>\$709,429</b>	<b>\$762,990</b>
<b>Expenditures</b>				
Personal Services	45,430	34,014	34,545	37,108
Supplies	209,445	210,500	225,500	210,500
Other Services & Charges	46,787	64,154	60,414	69,333
Capital Outlay	370,300	356,698	366,155	409,178
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>671,962</b>	<b>665,366</b>	<b>686,614</b>	<b>726,119</b>
<b>Other Uses</b>				
Transfers Out	13,845	-	-	-
<b>Total Expenditure &amp; Other Uses</b>	<b>\$685,807</b>	<b>\$665,366</b>	<b>\$686,614</b>	<b>\$726,119</b>
<b>Change in Fund Balance</b>	<b>(\$23,905)</b>	<b>\$20,369</b>	<b>\$22,815</b>	<b>\$36,871</b>
<b>Fund Balance, January 1</b>	<b>\$231,879</b>	<b>\$207,974</b>	<b>\$207,974</b>	<b>\$230,789</b>
<b>Fund Balance, December 31</b>	<b>\$207,974</b>	<b>\$228,343</b>	<b>\$230,789</b>	<b>\$267,660</b>

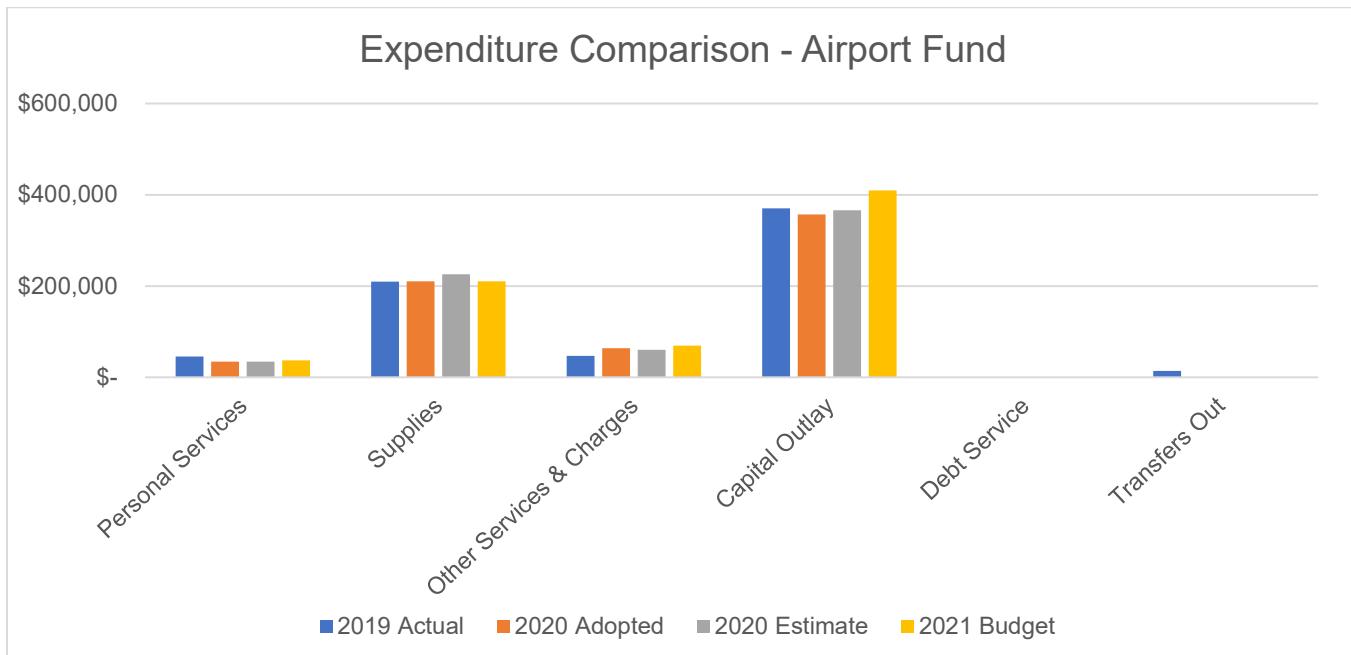
## REVENUE COMPARISON – AIRPORT FUND (230)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	-	-	-	-
Intergovernmental	325,164	335,245	335,245	399,350
Charges for Services	285,914	300,240	323,240	312,740
Other Revenue	824	250	944	900
Other Financing Sources	-	-	-	-
Transfers In	50,000	50,000	50,000	50,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$661,902</b>	<b>\$685,735</b>	<b>\$709,429</b>	<b>\$762,990</b>



## EXPENDITURE COMPARISON – AIRPORT FUND (230)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	45,430	34,014	34,545	37,108
Supplies	209,445	210,500	225,500	210,500
Other Services & Charges	46,787	64,154	60,414	69,333
Capital Outlay	370,300	356,698	366,155	409,178
Debt Service	-	-	-	-
Transfers Out	13,845			
<b>Total Expenditures &amp; Other Uses</b>	<b>\$685,807</b>	<b>\$665,366</b>	<b>\$686,614</b>	<b>\$726,119</b>



**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 (CFE). 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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Intergovernmental	325,164	335,245	335,245	399,350	19.1%
Charges for Services	285,914	300,240	323,240	312,740	4.2%
Other Revenue	824	250	944	900	260.0%
Transfers In	50,000	50,000	50,000	50,000	0.0%
<b>Total</b>	<b>\$661,902</b>	<b>\$685,735</b>	<b>\$709,429</b>	<b>\$762,990</b>	<b>11.3%</b>

Expenditures	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	45,430	34,014	34,545	37,108	9.1%
Supplies	209,445	210,500	225,500	210,500	0.0%
Other Service & Charges	46,787	64,154	60,414	69,333	8.1%
Capital Outlay	370,300	356,698	366,155	409,178	14.7%
Transfers Out	13,845	-	-	-	0.0%
<b>Total</b>	<b>\$685,807</b>	<b>\$665,366</b>	<b>\$686,614</b>	<b>\$726,119</b>	<b>9.1%</b>

**Budget Detail:**

	2019 ACTUAL	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>				
33100-0000 FEDERAL GRANTS & AIDS	276,116	231,028	231,028	319,882
33400-0000 STATE GRANTS & AIDS	28,999	82,835	82,835	58,086
33402-0000 MV TAX CREDIT	-	-	-	-
33441-0000 STATE AID - MAINTENANCE	20,049	21,382	21,382	21,382
33640-0000 OTHER GRANTS & AIDS	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>325,164</b>	<b>335,245</b>	<b>335,245</b>	<b>399,350</b>
34920-0000 AIRPORT HANGAR RENT	49,940	55,000	52,000	52,500
34923-0000 LOT LEASE	19,289	20,000	21,000	20,000
34924-0000 FUEL SALES	216,445	225,000	250,000	240,000

		2019 ACTUAL	2020 Adopted	2020 Estimate	2021 Budget
34925-0000	AIRPORT TIEDOWN FEES	240	240	240	240
<b>TOTAL CHARGES FOR SERVICES</b>		<b>285,914</b>	<b>300,240</b>	<b>323,240</b>	<b>312,740</b>
36210-0000	INTEREST EARNED	824	250	292	250
36220-0000	RENTS & ROYALITES	-	-	653	650
36222-0000	REFUNDS & REIMBURSEMENTS	-	-	-	-
36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-
36240-0000	AIRPORT-OTHER REVENUES	-	-	-	-
<b>TOTAL OTHER REVENUE</b>		<b>824</b>	<b>250</b>	<b>944</b>	<b>900</b>
		-	-		
	<b>TOTAL REVENUE</b>	<b>611,902</b>	<b>635,735</b>	<b>659,429</b>	<b>712,990</b>
39203-0000	TRANSFERS IN - GENERAL	50,000	50,000	50,000	50,000
39310-0000	BOND PROCEEDS	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>661,902</b>	<b>685,735</b>	<b>709,429</b>	<b>762,990</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
49810-1010	WAGES	39,699	29,540	30,000	32,226
49810-1210	PERA CONTRIBUTION ~ 7.5%	2,967	2,215	2,250	2,417
49810-1220	FICA CONTRIBUTION ~ 6.2%	2,240	1,831	1,860	1,998
49810-1240	MEDICARE CONTRIBUTION ~ 1.45%	524	428	435	467
<b>TOTAL PERSONAL SERVICES</b>		<b>45,430</b>	<b>34,014</b>	<b>34,545</b>	<b>37,108</b>
49810-2170	SUPPLIES	264	500	500	500
49810-2280	MAINTENANCE & REPAIRS	23,639	20,000	25,000	20,000
49810-2590	PURCHASES - FUEL	185,542	190,000	200,000	190,000
<b>TOTAL SUPPLIES</b>		<b>209,445</b>	<b>210,500</b>	<b>225,500</b>	<b>210,500</b>
49810-3020	PROFESSIONAL SERVICES	757	3,000	5,000	3,000
49810-3030	ENGINEERING FEES	1,191	10,000	5,000	10,000
49810-3210	TELEPHONE	2,512	2,000	2,086	2,000
49810-3610	LIABILITY - PROPERTY - WC INSURANCE	8,065	8,500	8,560	8,500
49810-3615	CASUALTY LOSS DEDUCTIBLE	282	-	-	-
49810-3820	UTILITIES	13,351	15,000	13,804	15,000
49810-3821	SECURITY	4,490	500	500	500
49810-4050	CONTRACTED CLEANING SERVICE	2,543	2,600	2,642	2,600
49810-4331	PERMIT FEES	400	500	400	500
49810-4380	TECHNOLOGY EXPENSE - DIRECT	5,109	950	945	950
49810-4395	MISCELLANEOUS	1,745	1,500	1,000	1,500
49810-4396	CREDIT CARD FEES	6,344	7,000	7,500	7,000
49810-4397	BOND ISSUANCE / ADMIN FEES	-	-	-	-
49810-4398	BAD DEBT EXPENSE	-	-	-	-
49810-4500	ALLOCATION - IT USER CHARGES	-	12,604	12,957	17,783
49810-6125	INTEREST EXPENSE	-	-	20	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>46,787</b>	<b>64,154</b>	<b>60,414</b>	<b>69,333</b>

		2019 ACTUAL	2020 Adopted	2020 Estimate	2021 Budget
49810-5515	(2019-2) PAVEMENT IMPROVEMENTS	348,607	246,698	256,155	-
49810-5525	(2019-16) AWOS REPLACEMENT	870	-	110,000	-
49810-5550	CAPITAL OUTLAY	20,823	110,000	-	409,178
<b>TOTAL CAPITAL OUTLAY</b>		<b>370,300</b>	<b>356,698</b>	<b>366,155</b>	<b>409,178</b>
49810-7259	TRANSFER OUT - BOND	13,845	-	-	-
<b>TOTAL TRANSFERS</b>		<b>13,845</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>685,807</b>	<b>665,366</b>	<b>686,614</b>	<b>726,119</b>

### Budget Commentary:

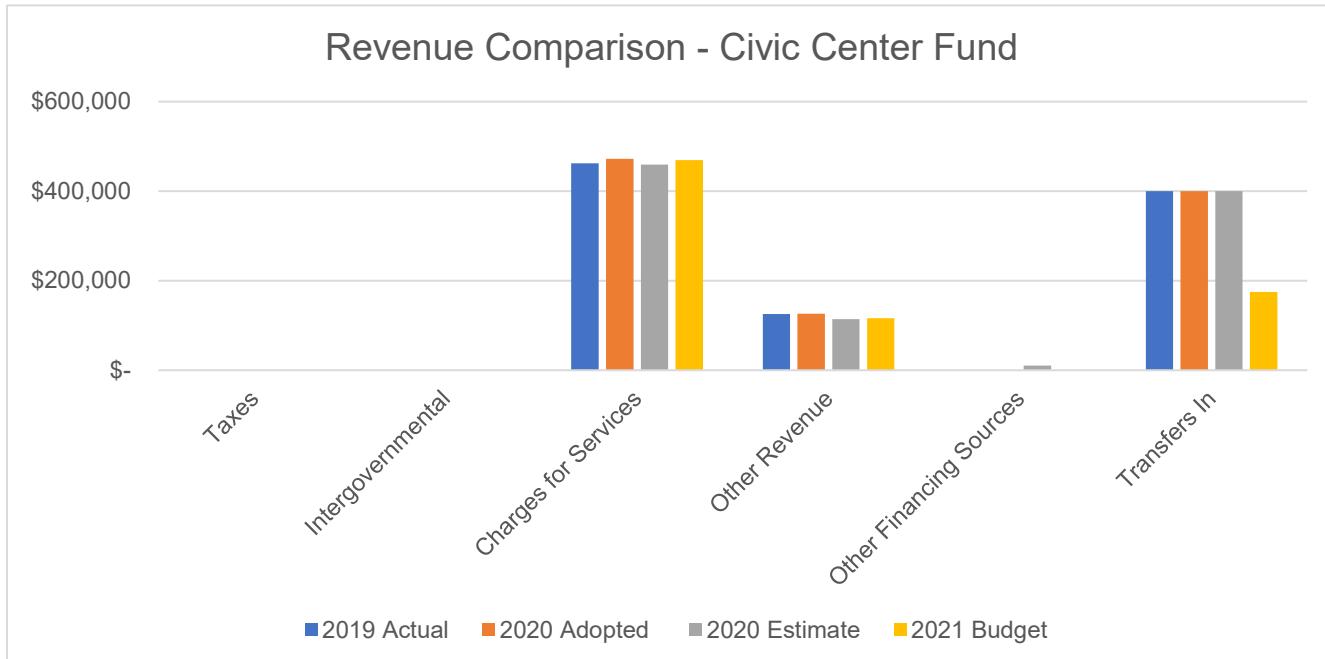
- ❖ The airport capital improvement plan has one large project scheduled for 2021: Pavement improvements for runway 18/36, Taxilane A, Entrance Road & Parking Lot. Funding for the project is provided mostly from the Federal and State Governments with the City's portion budgeted to be \$31,209. There are no other major budget changes for 2021.

**2021 BUDGET SUMMARY – CIVIC CENTER FUND (630)**  
**STATEMENT OF REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	462,344	472,000	459,272	469,500
Other Revenue	125,573	126,200	113,900	116,200
<b>Total Revenues</b>	<b>587,917</b>	<b>598,200</b>	<b>573,172</b>	<b>585,700</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	10,634	-
Transfers In	400,000	400,000	400,000	175,000
<b>Total Revenue &amp; Other Sources</b>	<b>\$987,917</b>	<b>\$998,200</b>	<b>\$983,806</b>	<b>\$760,700</b>
<b>Expenditures</b>				
Personal Services	257,306	254,425	257,172	258,714
Supplies	157,404	71,775	63,025	81,775
Other Services & Charges	466,659	497,114	461,958	257,770
Capital Outlay	77,511	38,000	-	61,000
Debt Service	6,420	3,657	2,218	-
<b>Total Expenditures</b>	<b>965,300</b>	<b>864,971</b>	<b>784,373</b>	<b>-</b>
<b>Other Uses</b>				
Transfers Out	-	-	-	-
<b>Total Expenditure &amp; Other Uses</b>	<b>\$965,300</b>	<b>\$864,971</b>	<b>\$784,373</b>	<b>\$659,259</b>
<b>Change in Fund Balance</b>	<b>\$22,617</b>	<b>\$133,229</b>	<b>\$199,433</b>	<b>\$101,441</b>
<b>Fund Balance, January 1</b>	<b>(\$2,339,161)</b>	<b>(\$2,316,514)</b>	<b>(\$2,316,514)</b>	<b>(\$2,117,081)</b>
<b>Fund Balance, December 31</b>	<b>(\$2,316,514)</b>	<b>(\$2,183,285)</b>	<b>(\$2,117,081)</b>	<b>(\$2,015,640)</b>

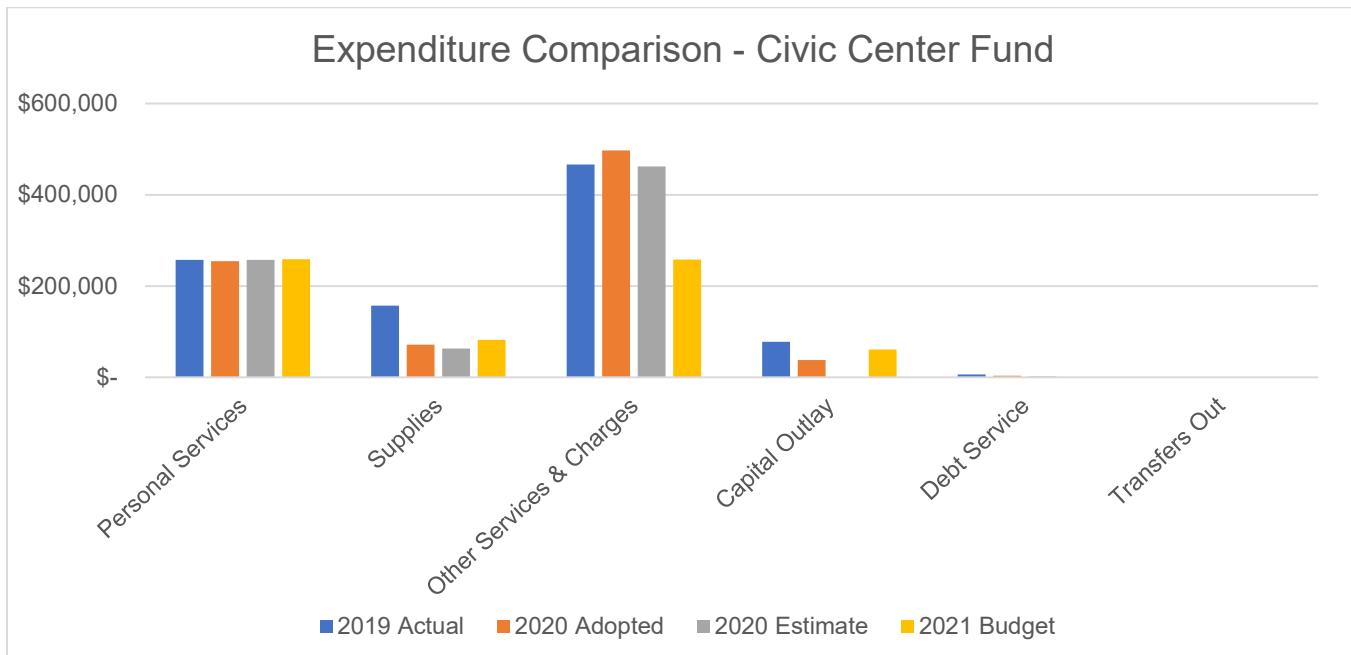
## REVENUE COMPARISON – CIVIC CENTER FUND (630)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	462,344	472,000	459,272	469,500
Other Revenue	125,573	126,200	113,900	116,200
Other Financing Sources	-	-	10,634	-
Transfers In	400,000	400,000	400,000	175,000
<b>Total Revenues &amp; Other Sources</b>	<b>\$987,917</b>	<b>\$998,200</b>	<b>\$983,806</b>	<b>\$760,700</b>



## EXPENDITURE COMPARISON – CIVIC CENTER FUND (630)

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	257,306	254,424	257,172	258,714
Supplies	157,404	71,775	63,025	81,775
Other Services & Charges	466,659	497,114	461,958	257,770
Capital Outlay	77,511	38,000	-	61,000
Debt Service	6,420	3,658	2,218	-
Transfers Out	-	-	-	-
<b>Total Expenditures &amp; Other Uses</b>	<b>\$965,300</b>	<b>\$864,971</b>	<b>\$784,373</b>	<b>\$659,259</b>



**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:**

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Charges for Services	462,344	472,000	459,272	469,500	-0.5%
Other Revenue	125,573	126,200	113,900	116,200	-7.9%
Other Financing Sources	-	-	10,634	-	0.0%
Transfers In	400,000	400,000	400,000	175,000	-56.3%
<b>Total</b>	<b>\$987,917</b>	<b>\$998,200</b>	<b>\$983,806</b>	<b>\$760,700</b>	<b>-23.8%</b>

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	257,306	254,424	257,172	258,714	1.7%
Supplies	157,404	71,775	63,025	81,775	13.9%
Other Service & Charges	466,659	497,114	461,958	257,770	-48.1%
Capital Outlay	77,511	38,000	-	61,000	60.5%
Debt Service	6,420	3,658	2,218	-	-100.0%
<b>Total</b>	<b>\$965,300</b>	<b>\$864,971</b>	<b>\$784,373</b>	<b>\$659,259</b>	<b>-23.8%</b>

**Budget Detail:**

	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>REVENUE</b>				
33400-0000 STATE GRANTS & AIDS	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
37821-0000 VENDING MACHINE COMMISSION	1,555	2,000	750	2,000
38060-0000 ICE TIME	453,515	460,000	455,000	460,000
38065-0000 GATE RECEIPTS	3,640	5,000	2,500	4,000
38068-0000 OPEN SKATING	3,553	5,000	1,000	3,500

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
38069-0000	CONCESSIONS	-	-	-	-
38070-0000	SPORT SHOP	69	-	22	-
38076-0000	SKATE SHARPENING (SPORT SHOP)	12	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>462,344</b>	<b>472,000</b>	<b>459,272</b>	<b>469,500</b>
36210-0000	INTEREST EARNED	-	-	-	-
36220-0000	RENTS & ROYALTIES	22,437	25,000	15,000	15,000
36222-0000	REFUNDS & REIMBURSEMENTS	1,076	-	200	-
36226-0000	FACILITY USE - DIST 877	40,000	40,000	40,000	40,000
36230-0000	CONTRIBUTION/DONATIONS	51,988	50,000	50,000	50,000
36237-0000	ADVERTISING	8,772	10,000	7,500	10,000
36240-0000	OTHER REVENUE	1,300	1,200	1,200	1,200
<b>TOTAL OTHER REVENUE</b>		<b>125,573</b>	<b>126,200</b>	<b>113,900</b>	<b>116,200</b>
<b>TOTAL REVENUE</b>		<b>587,917</b>	<b>598,200</b>	<b>573,172</b>	<b>585,700</b>
39102-0000	INSURANCE RECOVERIES	-	-	10,634	-
39203-0000	TRANSFERS IN - FROM GENERAL	300,000	300,000	300,000	75,000
39210-0000	TRANSFERS IN - FROM ELECTRIC	100,000	100,000	100,000	100,000
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>400,000</b>	<b>400,000</b>	<b>410,634</b>	<b>175,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>987,917</b>	<b>998,200</b>	<b>983,806</b>	<b>760,700</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>CIVIC CENTER   45122</b>					
45122-1010	WAGES (ADMINISTRATION)	78,398	76,187	68,036	78,479
45122-1040	WAGES (MAINTENANCE)	120,208	114,328	124,580	115,762
45122-1210	PERA CONTRIBUTION ~ 7.5%	12,591	14,289	14,446	14,568
45122-1220	FICA CONTRIBUTION ~ 6.2%	11,767	11,812	11,942	12,043
45122-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,752	2,762	2,793	2,816
45122-1310	HEALTH INSURANCE	31,590	35,047	35,027	35,046
45122-1420	UNEMPLOYMENT BENEFITS	-	-	347	-
<b>TOTAL PERSONAL SERVICES</b>		<b>257,305</b>	<b>254,425</b>	<b>257,171</b>	<b>258,714</b>
45122-2010	OFFICE SUPPLIES	299	250	250	250
45122-2070	TRAINING	-	200	200	200
45122-2120	VEHICLE EXPENSE	501	600	350	600
45122-2150	MATERIALS/SUPPLIES	15,154	15,500	12,000	15,500
45122-2180	CLOTHING ALLOWANCE	-	225	225	225
45122-2210	EQUIPMENT MAINTENANCE	81,069	25,000	25,000	40,000
45122-2280	MAINTENANCE & REPAIRS	60,381	30,000	25,000	25,000
45122-2400	SMALL TOOLS & MINOR EQUIPMENT	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>157,404</b>	<b>71,775</b>	<b>63,025</b>	<b>81,775</b>
45122-3010	AUDITING/ACCOUNTING	2,055	2,500	2,661	2,500
45122-3020	PROFESSIONAL SERVICES	5,320	5,000	5,000	5,000
45122-3060	PERSONNEL TESTING	-	-	-	-
45122-3210	TELEPHONE	3,398	4,000	3,151	4,000
45122-3610	LIABILITY - PROPERTY - WC INSURANCE	13,159	14,000	16,794	16,500
45122-3615	CASUALTY LOSS/DEDUCTIBLE	1,098	5,000	-	5,000
45122-3820	UTILITIES	178,684	195,000	170,000	185,000
45122-3821	SECURITY	2,008	1,000	750	1,000
45122-4100	RENT EXPENSE	234,483	233,575	233,575	-
45122-4310	CASH OVER/SHORT	(53)	-	9	-
45122-4320	NSF CHECKS	20	-	253	-

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
45122-4330	DUES & SUBSCRIPTIONS	200	500	200	300
45122-4370	SAFETY EXPENSE	736	500	500	500
45122-4380	TECHNOLOGY EXPENSE - DIRECT	8,108	500	-	-
45122-4395	MISCELLANEOUS	3,771	4,500	2,500	4,500
45122-4398	BAD DEBT EXPENSE	-	-	-	-
45122-4402	ADVERTISING	1,363	1,000	1,000	1,000
45122-4500	ALLOCATION - IT USER CHARGES	-	18,039	18,936	24,470
45122-6125	INTEREST EXPENSE	12,311	12,000	6,629	8,000
TOTAL OTHER SERVICES & CHARGES		466,659	497,114	461,958	257,770
45122-5550	CAPITAL OUTLAY	77,511	38,000	-	61,000
TOTAL CAPITAL OUTLAY		77,511	38,000	-	61,000
45122-6032	LP PRINCIPAL - 2015	6,335	3,639	2,211	-
45122-6132	LP INTEREST - 2015	85	18	7	-
TOTAL DEBT SERVICE		6,420	3,657	2,218	-
TOTAL EXPENDITURES & OTHER FINANCING USES		965,300	864,971	784,372	659,259

### 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

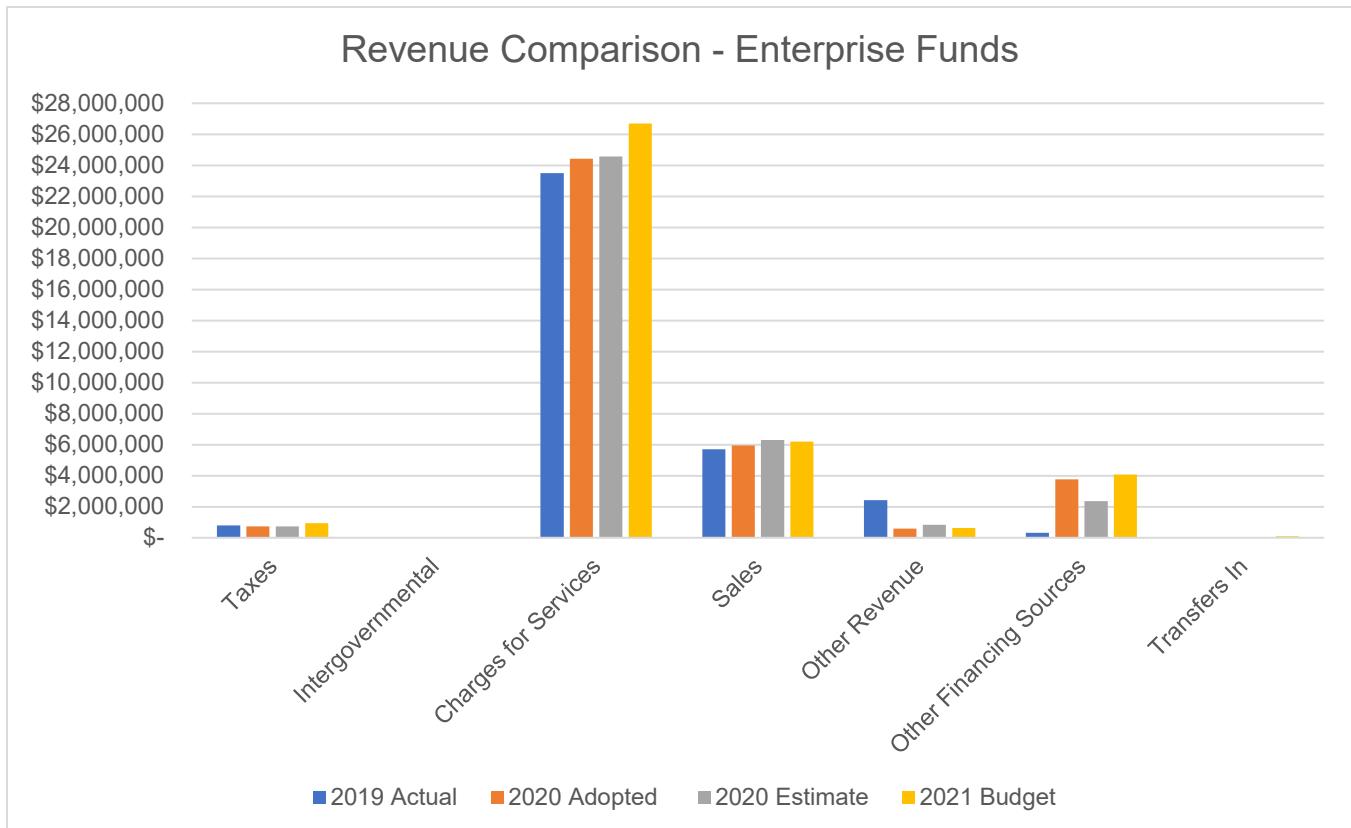
**2021 BUDGET SUMMARY – ENTERPRISE FUNDS**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	789,657	735,625	735,625	948,431
Intergovernmental	6,452	-	2,041	-
Charges for Services	23,494,032	24,423,215	24,568,238	26,70,371
Sales	5,695,945	5,945,000	6,297,609	6,191,650
Other Revenue	2,415,180	591,707	837,052	623,367
<b>Total Revenues</b>	<b>32,401,265</b>	<b>31,695,547</b>	<b>32,440,565</b>	<b>34,464,819</b>
<b>Other Sources</b>				
Other Financing Sources	312,907	3,761,372	2,357,852	4,070,400
Transfers In	-	-	-	93,533
<b>Total Revenue &amp; Other Sources</b>	<b>\$32,714,172</b>	<b>\$35,456,919</b>	<b>\$34,798,417</b>	<b>\$38,628,752</b>
<b>Expenditures</b>				
Personal Services	4,458,812	4,329,057	4,218,051	4,463,158
Supplies	14,890,295	15,898,907	15,490,794	15,971,941
Other Services & Charges	6,147,361	5,798,119	6,302,209	6,173,741
Capital Outlay	1,660,120	4,280,020	4,073,339	5,232,200
Debt Service	2,526,143	2,267,453	2,275,036	2,157,617
<b>Total Expenditures</b>	<b></b>	<b></b>	<b></b>	<b></b>
<b>Other Uses</b>				
Transfers Out	1,475,000	1,475,000	1,475,000	1,500,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$31,157,731</b>	<b>\$34,048,556</b>	<b>\$33,834,429</b>	<b>\$35,498,657</b>
<b>Change in Net Assets</b>	<b>\$1,556,442</b>	<b>\$1,408,363</b>	<b>\$963,988</b>	<b>\$3,130,095</b>
<b>Net Assets, January 1</b>	<b>\$18,387,021</b>	<b>\$19,943,463</b>	<b>\$19,943,463</b>	<b>\$20,907,451</b>
<b>Net Assets, December 31</b>	<b>\$19,943,463</b>	<b>\$21,351,826</b>	<b>\$20,907,451</b>	<b>\$24,037,546</b>

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

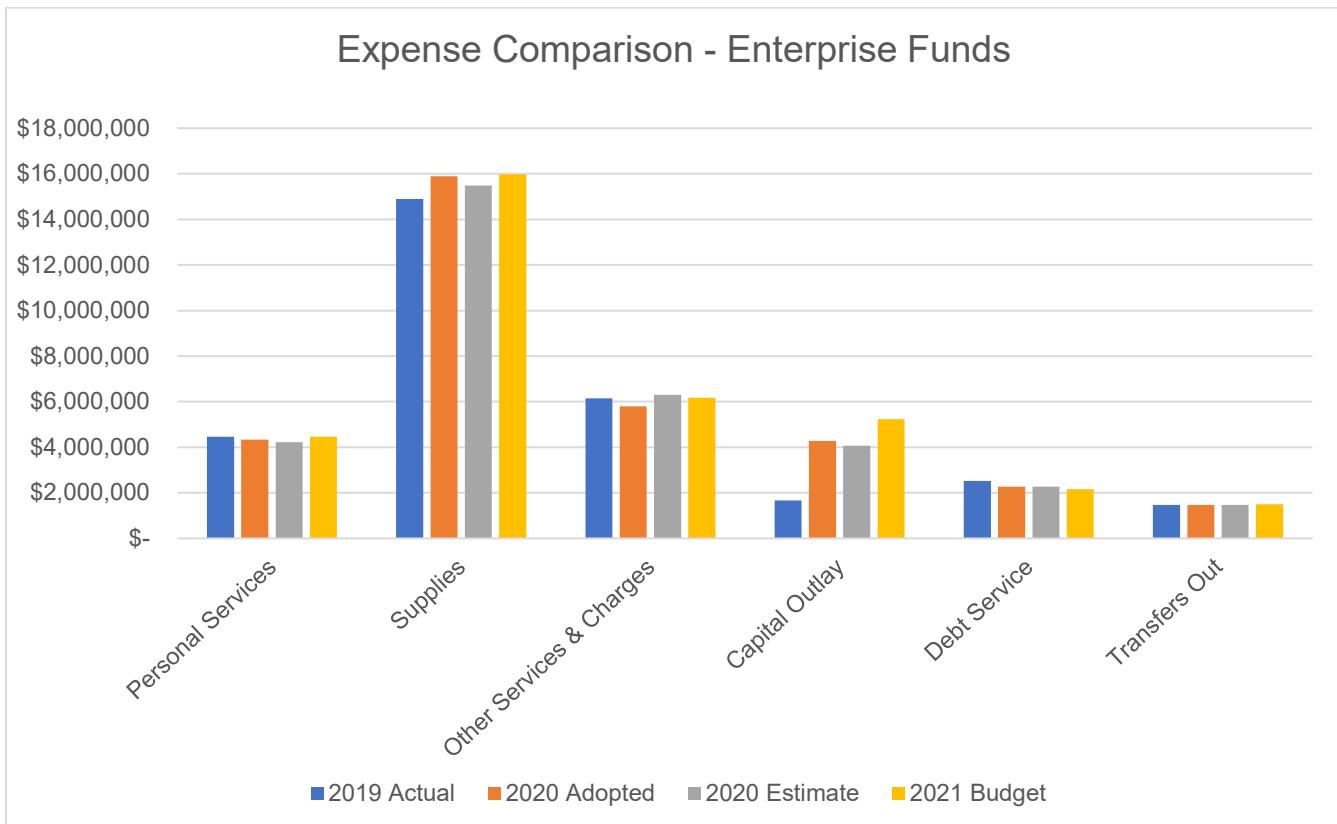
## REVENUE COMPARISON – ENTERPRISE FUNDS

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	789,657	735,625	735,625	948,431
Intergovernmental	6,452	-	2,041	-
Charges for Services	23,494,032	24,423,215	24,568,238	26,701,371
Sales	5,695,945	5,945,000	6,297,609	6,191,650
Other Revenue	2,415,180	591,707	837,052	623,367
Other Financing Sources	312,907	3,761,372	2,357,852	4,070,400
Transfers In	-	-	-	93,533
<b>Total Revenues &amp; Other Sources</b>	<b>\$32,714,172</b>	<b>\$35,456,919</b>	<b>\$34,798,417</b>	<b>\$38,628,752</b>



## EXPENSE COMPARISON – ENTERPRISE FUNDS

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	4,458,812	4,329,057	4,218,051	4,463,158
Supplies	14,890,295	15,898,907	15,490,794	15,971,941
Other Services & Charges	6,147,361	5,798,119	6,302,209	6,173,741
Capital Outlay	1,660,120	4,280,020	4,073,339	5,232,200
Debt Service	2,526,143	2,267,453	2,275,036	2,157,617
Transfers Out	1,475,000	1,475,000	1,475,000	1,500,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$31,157,731</b>	<b>\$34,048,556</b>	<b>\$33,834,429</b>	<b>\$35,498,657</b>



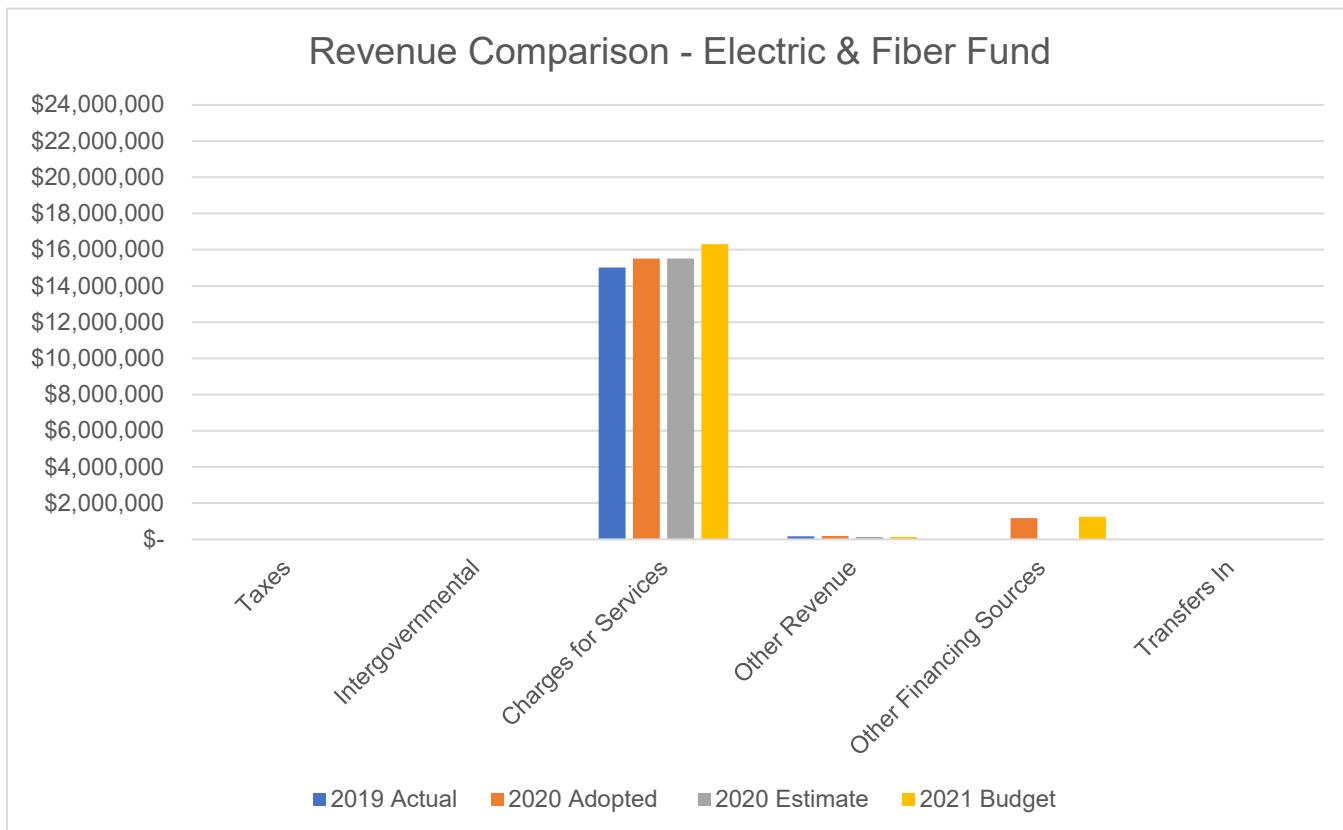
**2021 BUDGET SUMMARY – ELECTRIC & FIBER (FUND 600)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	1	-	-	-
Intergovernmental	2,693	-	-	-
Charges for Services	15,010,028	15,507,758	15,506,759	16,305,842
Other Revenue	172,205	184,000	126,996	127,100
<b>Total Revenues</b>	<b>15,184,927</b>	<b>15,691,758</b>	<b>15,633,755</b>	<b>16,432,942</b>
<b>Other Sources</b>				
Other Financing Sources	-	1,182,500	32	1,250,000
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$15,184,927</b>	<b>\$16,874,258</b>	<b>\$15,633,787</b>	<b>\$17,682,942</b>
<b>Expenditures</b>				
Personal Services	1,818,188	1,480,765	1,575,676	1,746,184
Supplies	9,489,981	10,108,654	9,899,004	10,241,043
Other Services & Charges	2,327,120	1,989,257	2,512,550	2,283,348
Capital Outlay	632,668	1,916,000	1,945,851	1,708,000
Debt Service	241,112	222,932	222,911	191,471
<b>Total Expenditures</b>	<b>14,509,068</b>	<b>15,717,608</b>	<b>16,155,992</b>	<b>16,170,546</b>
<b>Other Uses</b>				
Transfers Out	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$15,509,068</b>	<b>\$16,717,608</b>	<b>\$17,155,992</b>	<b>\$17,170,546</b>
<b>Change in Net Assets</b>	<b>(\$324,141)</b>	<b>\$156,650</b>	<b>(\$1,522,205)</b>	<b>\$512,396</b>
<b>Net Assets, January 1</b>	<b>\$18,799,898</b>	<b>\$18,475,757</b>	<b>\$18,475,757</b>	<b>\$16,953,552</b>
<b>Net Assets, December 31</b>	<b>\$18,475,757</b>	<b>\$18,632,407</b>	<b>\$16,953,552</b>	<b>\$17,465,948</b>

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

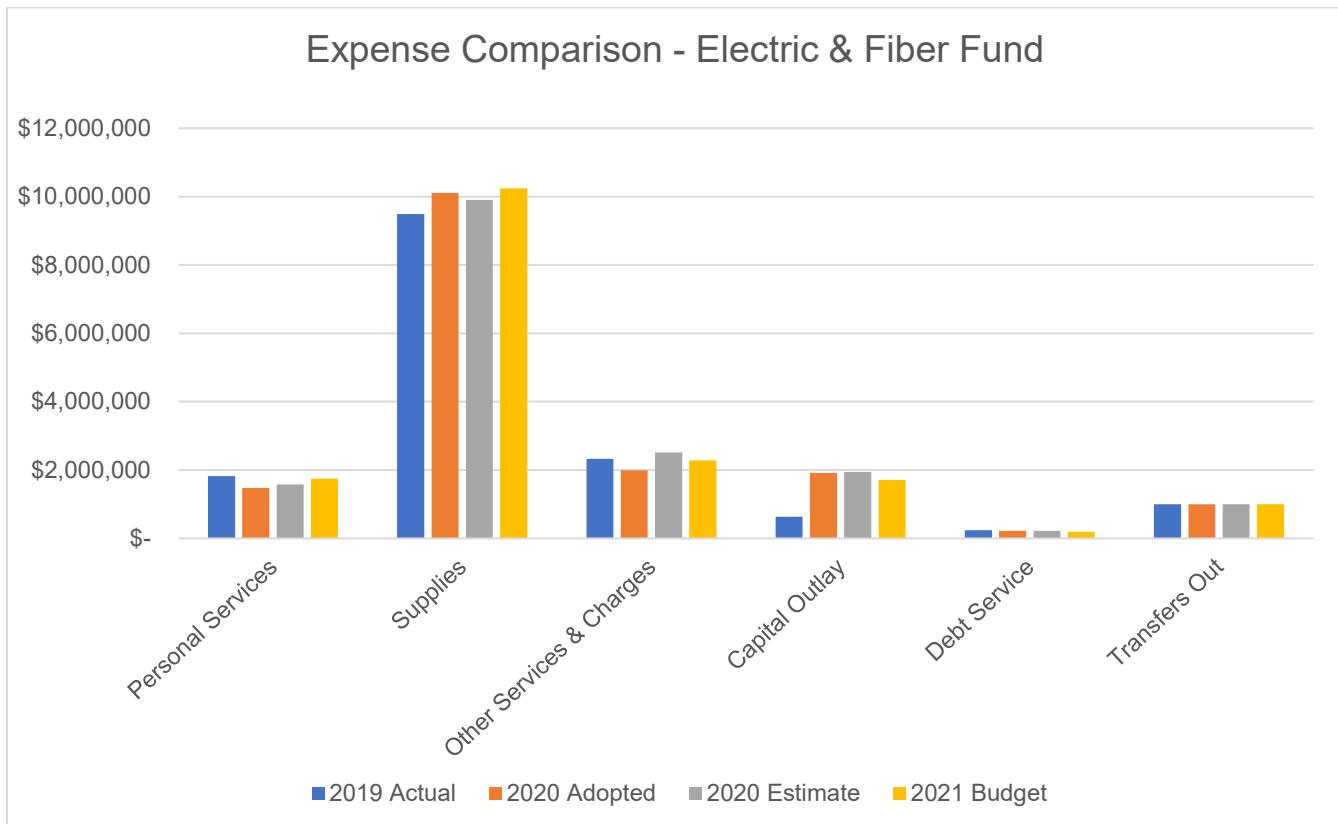
## REVENUE COMPARISON – ELECTRIC & FIBER FUND

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	1	-	-	-
Intergovernmental	2,693	-	-	-
Charges for Services	15,010,028	15,507,758	15,506,759	16,305,842
Other Revenue	172,205	184,000	126,996	127,100
Other Financing Sources	-	1,182,500	32	1,250,000
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$15,184,927</b>	<b>\$16,874,258</b>	<b>\$15,633,787</b>	<b>\$17,682,942</b>



## EXPENSE COMPARISON – ELECTRIC & FIBER FUND

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	1,818,188	1,480,765	1,575,676	1,746,184
Supplies	9,489,981	10,108,654	9,899,004	10,241,043
Other Services & Charges	2,327,120	1,989,257	2,512,550	2,283,348
Capital Outlay	632,668	1,916,000	1,945,851	1,708,000
Debt Service	241,112	222,932	222,911	191,471
Transfers Out	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$15,509,068</b>	<b>\$16,717,608</b>	<b>\$17,155,992</b>	<b>\$17,170,546</b>



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

---

**Description of Services:**

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

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

*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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Taxes	1	-	-	-	0.0%
Intergovernmental	2,693	-	-	-	0.0%
Charges for Services	14,744,943	15,326,278	15,316,402	16,091,842	5.0%
Other Revenue	172,205	184,000	126,996	127,100	-30.9%
Other Financing Sources	-	1,182,500	32	1,250,000	5.7%
<b>Total</b>	<b>\$14,919,843</b>	<b>\$16,692,778</b>	<b>\$15,443,430</b>	<b>\$17,468,942</b>	<b>4.6%</b>

Expenses	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	1,611,918	1,381,955	1,389,060	1,548,430	12.0%
Supplies	9,458,597	10,066,654	9,875,648	10,199,893	1.3%
Other Services & Charges	1,847,350	1,861,198	2,108,272	2,038,175	9.5%
Capital Outlay	369,147	1,635,500	1,590,313	1,609,000	-1.6%
Debt Service	234,622	219,539	219,518	189,864	-13.5%
Transfers Out	1,000,000	1,000,000	1,000,000	1,000,000	0.0%
<b>Total</b>	<b>\$14,521,634</b>	<b>\$16,164,846</b>	<b>\$16,182,811</b>	<b>\$16,585,362</b>	<b>2.6%</b>

## Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000	TAX LEVY	1	-	-	-
<b>TOTAL TAXES</b>		<b>1</b>	-	-	-
33100-0000	FEDERAL GRANTS & AIDS	-	-	-	-
33400-0000	STATE GRANTS & AIDS	-	-	-	-
33402-0000	MARKET VALUE CREDIT	-	-	-	-
33429-0000	STATE GRANTS & AIDS - PERA	2,693	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>2,693</b>	-	-	-
37145-0000	ASSETS -CONTR/ANOTHER FUND	-	-	-	-
37410-0000	ELECTRIC SALES	14,573,635	15,094,747	15,085,177	15,849,484
37411-0000	GREEN POWER	(480)		(306)	-
37412-0000	CIP REBATE	156,788	216,531	216,531	227,358
<b>TOTAL CHARGES FOR SERVICES</b>		<b>14,729,943</b>	<b>15,311,278</b>	<b>15,301,402</b>	<b>16,076,842</b>
36210-0000	INTEREST EARNED	35,209	20,000	14,984	20,000
36222-0000	REFUNDS & REIMBURSEMENTS	67,039	120,000	60,000	60,000
36230-0000	CONTRIBUTIONS/DONATIONS	-	-	-	-
36236-0000	INTEREST EARNED - BONDS	14,289	-	14,289	-
36240-0000	OTHER REVENUES	6,038	1,000	4,203	4,000
37420-0000	ELECTRIC ACCESS CHARGE	24,000	20,000	19,200	20,000
37425-0000	SECONDARY SERVICE LINE	12,373	10,000	9,494	10,000
37450-0000	ELECTRIC RECONNECT CHARGE	8,662	8,500	326	8,500
37451-0000	TEMPORARY ELECTRIC & POLE INSTALL	-	-	-	-
37454-0000	ELECTRIC - POLE USE	4,596	4,500	4,500	4,600
37455-0000	JOINT TRENCHING	-	-	-	-
<b>TOTAL OTHER REVENUE</b>		<b>172,205</b>	<b>184,000</b>	<b>126,996</b>	<b>127,100</b>
<b>TOTAL REVENUE</b>		<b>14,904,843</b>	<b>15,495,278</b>	<b>15,428,398</b>	<b>16,203,942</b>
39101-0000	SALE OF PROPERTY/EQUIPMENT	-	-	-	-
39103-0000	GAIN ON DISPOSAL - FIXED ASSETS	-	-	32	-
39310-0000	BOND PROCEEDS	-	1,100,000	-	1,250,000
39330-0000	LEASE PURCHASE PROCEEDS	-	82,500	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>1,182,500</b>	<b>32</b>	<b>1,250,000</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>14,904,843</b>	<b>16,677,778</b>	<b>15,428,430</b>	<b>17,453,942</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>PANDEMIC RESPONSE   42800</b>					
42800-1010	WAGES	-	-	188	-
42800-1210	PERA CONTRIBUTION ~ 7.5%	-	-	14	-
42800-1220	FICA CONTRIBUTIONS ~ 6.2%	-	-	10	-
42800-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	-	-	3	-
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>214</b>	-
42800-4370	SAFETY EXPENSE	-	-	127	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>-</b>	<b>127</b>	-
<b>TOTAL PANDEMIC RESPONSE</b>		<b>-</b>	<b>-</b>	<b>341</b>	-

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>WHOLESALE POWER   49560</b>					
49560-2594	ELECTRICITY	8,923,892	9,488,356	9,214,666	9,668,185
<b>TOTAL SUPPLIES</b>		<b>8,923,892</b>	<b>9,488,356</b>	<b>9,214,666</b>	<b>9,668,185</b>
<b>TOTAL WHOLESALE POWER</b>		<b>8,923,892</b>	<b>9,488,356</b>	<b>9,214,666</b>	<b>9,668,185</b>
<b>TRANSMISSION &amp; DISTRIBUTION   49570</b>					
49570-1010	WAGES	677,878	708,724	704,795	856,590
49570-1060	CONTRACT LABOR	-	-	-	-
49570-1110	SEVERANCE EXPENSE	12,006	-	-	-
49570-1121	EDUCATION ALLOWANCE	-	-	-	-
49570-1150	VACATION/COMP WAGE ACCRUAL	238	-	-	-
49570-1210	PERA CONTRIBUTION ~ 7.5%	177,038	53,154	52,860	64,244
49570-1220	FICA CONTRIBUTION ~ 6.20%	39,445	43,941	43,697	53,109
49570-1240	MEDICARE CONTRIBUTION ~ 1.45%	9,225	10,277	10,220	12,421
49570-1310	HEALTH INSURANCE	139,298	160,050	153,337	151,718
<b>TOTAL PERSONAL SERVICES</b>		<b>1,055,127</b>	<b>976,146</b>	<b>964,909</b>	<b>1,138,082</b>
49570-2165	METER REPLACEMENT	-	-	-	-
49570-2211	GENERATOR MAINTENANCE	2,757	2,590	2,590	3,000
49570-2280	MAINTENANCE & REPAIRS	64,681	50,000	35,000	55,000
49570-2290	SHOP EXPENSE	4,606	7,500	6,000	7,500
49570-2400	SMALL TOOLS & MINOR EQUIPMENT	3,658	8,000	8,366	10,000
<b>TOTAL SUPPLIES</b>		<b>75,701</b>	<b>68,090</b>	<b>51,956</b>	<b>75,500</b>
<b>TOTAL TRANSMISSION &amp; DISTRIBUTION</b>		<b>1,130,828</b>	<b>1,044,236</b>	<b>1,016,865</b>	<b>1,213,582</b>
<b>NEW STREET LIGHTING   49576</b>					
49576-1010	WAGES (NEW STREET LIGHTS)	564	5,540	-	5,876
49576-1210	PERA CONTRIBUTION ~ 7.5%	42	414	-	440
49576-1220	FICA CONTRIBUTION ~ 6.20%	29	343	-	364
49576-1240	MEDICARE CONTRIBUTION ~ 1.45%	7	80	-	85
<b>TOTAL PERSONAL SERVICES</b>		<b>642</b>	<b>6,377</b>	<b>-</b>	<b>6,765</b>
49576-2150	NEW STREET LIGHT MATERIAL	-	15,000	41	35,000
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>15,000</b>	<b>41</b>	<b>35,000</b>
49576-3020	PROFESSIONAL SERVICES	-	-	-	20,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>
<b>TOTAL NEW STREET LIGHTING</b>		<b>642</b>	<b>21,377</b>	<b>41</b>	<b>61,765</b>
<b>NEW UNDERGROUND TRANSMISSION  49577</b>					
49577-1010	WAGES	85,348	68,508	85,000	73,023
49577-1210	PERA CONTRIBUTION ~ 7.5%	6,327	5,138	6,375	5,477
49577-1220	FICA CONTRIBUTION ~ 6.2%	4,822	4,247	5,270	4,527
49577-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,128	993	1,233	1,059
<b>TOTAL PERSONAL SERVICES</b>		<b>97,624</b>	<b>78,886</b>	<b>97,878</b>	<b>84,086</b>
49577-2150	NEW U.G. MATERIAL	354,659	200,000	360,000	300,000
<b>TOTAL SUPPLIES</b>		<b>354,659</b>	<b>200,000</b>	<b>360,000</b>	<b>300,000</b>
49577-3020	PROFESSIONAL SERVICES	69,028	-	250,000	75,000
49577-4395	NEW U.G. MISCELLANEOUS	-	10,000	859	10,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>69,028</b>	<b>10,000</b>	<b>250,859</b>	<b>85,000</b>
<b>TOTAL NEW UNDERGROUND TRANSMISSION</b>		<b>521,311</b>	<b>288,886</b>	<b>708,737</b>	<b>469,086</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>NEW OVERHEAD TRANSMISSION   49582</b>					
49582-1010	NEW CONSTRUCTION - WAGES	8,005	16,620	3,320	5,876
49582-1210	PERA CONTRIBUTIONS ~ 7.5%	600	1,244	249	438
49582-1220	FICA CONTRIBUTIONS ~ 6.2%	496	1,031	206	365
49582-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	116	243	48	87
<b>TOTAL PERSONAL SERVICES</b>		<b>9,218</b>	<b>19,138</b>	<b>3,823</b>	<b>6,766</b>
49582-2150	NEW CONSTRUCTION - MATERIAL	-	10,000	-	20,000
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>10,000</b>	<b>-</b>	<b>20,000</b>
49582-3020	PROFESSIONAL SERVICES	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL NEW OVERHEAD TRANSMISSION</b>		<b>9,218</b>	<b>29,138</b>	<b>3,823</b>	<b>26,766</b>
<b>ELECTRIC - ADMIN &amp; GENERAL   49590</b>					
49590-1010	WAGES	385,580	261,748	279,840	271,580
49590-1150	VACATION/COMP WAGE ACCRUAL	7,098	-	-	-
49590-1210	PERA CONTRIBUTION ~ 7.5%	28,796	19,630	20,988	20,368
49590-1220	FICA CONTRIBUTION ~ 6.20%	21,933	16,231	17,350	16,841
49590-1240	MEDICARE CONTRIBUTION ~ 1.45%	5,130	3,799	4,058	3,942
49590-1420	UNEMPLOYMENT BENEFITS	769	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>449,306</b>	<b>301,408</b>	<b>322,236</b>	<b>312,731</b>
49590-2010	OFFICE SUPPLIES	982	3,000	926	3,000
49590-2070	TRAINING	15,070	17,500	12,121	17,500
49590-2120	MOTOR FUELS/VEHICLE EXPENSE	17,336	16,000	16,603	16,000
49590-2180	UNIFORM/CLOTHING ALLOWANCE	500	7,500	3,000	3,500
49590-2210	EQUIPMENT MAINTENANCE	39,787	35,000	35,000	35,000
49590-2211	GENERATOR MAINTENANCE	-	1,208	1,208	1,208
49590-2291	MAINTENANCE - CITY BUILDINGS	30,670	205,000	180,000	25,000
<b>TOTAL SUPPLIES</b>		<b>104,345</b>	<b>285,208</b>	<b>248,858</b>	<b>101,208</b>
49590-3010	AUDITING/ACCOUNTING	7,535	10,000	9,758	10,000
49590-3020	PROFESSIONAL SERVICES	23,248	18,000	18,000	30,000
49590-3060	PERSONNEL TESTING	615	250	-	250
49590-3101	BOND ADMINISTRATION FEES	138	250	-	200
49590-3103	CIP EXPENDITURES	144,545	172,800	156,535	190,000
49590-3104	CIP PROGRAM ADDER	202,454	218,650	217,094	227,358
49590-3210	TELEPHONE	10,090	10,000	10,006	10,000
49590-3220	POSTAGE	7,810	10,000	10,000	10,000
49590-3230	RADIO UNITS	125	200	58	200
49590-3310	MILEAGE ~ METER READERS	354	315	-	-
49590-3610	LIABILITY - PROPERTY - WC INSURANCE	44,478	47,000	59,627	60,000
49590-3615	CASUALTY LOSS/DEDUCTIBLE	-	5,000	-	5,000
49590-3820	UTILITIES	22,095	23,000	22,520	23,000
49590-3821	SECURITY	2,231	1,500	1,344	1,500
49590-3822	MESH (IAP'S)	265	264	265	265
49590-4050	CONTRACTED CLEANING SERVICE	4,091	4,200	4,879	5,000
49590-4200	DEPRECIATION EXPENSE	1,100,727	1,075,000	1,117,127	1,100,000
49590-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-
49590-4203	LOSS ON DISPOSAL OF INVENTORY	-	-	-	-
49590-4310	CASH OVER/SHRT	0	-	117	-
49590-4315	NSF CHECKS	-	-	82	-
49590-4330	DUES & SUBSCRIPTIONS	29,529	27,000	27,000	27,000
49590-4350	SUBSTATION CONTRACTED SERVICES	14,505	20,000	1,000	5,000
49590-4360	GOPHER STATE ONE CALL	1,446	1,500	1,572	1,500

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
49590-4365	UTILITY EMERGENCY ASSISTANCE	500	2,000	-	2,000
49590-4370	SAFETY EXPENSE	7,931	20,000	8,000	10,000
49590-4380	TECHNOLOGY EXPENSE	35,963	3,000	12,000	12,000
49590-4388	UTILITY BILL DISCOUNT	7,599	7,800	5,812	7,800
49590-4392	INVENTORY ADJUSTMENT	7,135	-	108	-
49590-4395	MISCELLANEOUS	7,898	8,000	12,702	10,000
49590-4396	CREDIT CARD FEES	33,298	32,000	31,728	32,000
49590-4397	BOND ISSUANCE COSTS	-	-	-	-
49590-4398	BAD DEBT EXPENSE	33,836	35,000	33,000	35,000
49590-4400	UTILITY BILLING STATEMENTS	27,882	30,000	22,449	28,000
49590-4401	COLLECTION AGENCY EXPENSE	-	-	-	-
49590-4500	ALLOCATION - IT USER CHARGES	-	68,469	74,627	90,102
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>1,778,323</b>	<b>1,851,198</b>	<b>1,857,413</b>	<b>1,933,175</b>
49590-5550	(ELECTRIC) CAPITAL OUTLAY	110,683	1,375,500	145,516	1,349,000
49590-5563	TERRITORY ACQUISITION	258,464	260,000	1,444,796	260,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>369,147</b>	<b>1,635,500</b>	<b>1,590,313</b>	<b>1,609,000</b>
49590-6110	BOND INTEREST	229,463	215,859	215,859	188,299
49590-6130	LP INTEREST - 2013	-	-	-	-
49590-6131	LP INTEREST - 2014	4	-	-	-
49590-6132	LP INTEREST - 2015	155	34	13	-
49590-6133	LP INTEREST - 2016	833	68	68	-
49590-6134	LP INTEREST - 2016 (2ND)	741	1,294	1,294	457
49590-6135	LP INTEREST - 2017	2,106	1,411	1,411	695
49590-6136	LP INTEREST - 2018	1,320	873	873	413
<b>TOTAL DEBT SERVICE</b>		<b>234,622</b>	<b>219,539</b>	<b>219,518</b>	<b>189,864</b>
<b>TOTAL ELECTRIC - ADMIN &amp; GENERAL</b>		<b>2,935,742</b>	<b>4,292,853</b>	<b>4,238,338</b>	<b>4,145,978</b>
<b>TRANSFERS OUT   49600</b>					
49600-7200	TRANSFERS OUT - TO GENERAL	900,000	900,000	900,000	900,000
49600-7245	TRANSFERS OUT - TO CIVIC CENTER	100,000	100,000	100,000	100,000
49600-7260	TRANSFER OUT - TO IMPROVEMENT	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>14,521,634</b>	<b>16,164,846</b>	<b>16,182,811</b>	<b>16,585,362</b>

## 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 2021 for purchased power is \$9,668,185.
- ❖ 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, low income housing 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.

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

---

**Description of Services:**

The City of Buffalo owns and operates the Buffalo Wireless Internet Group (BWIG) through which it provides broadband Internet service at an affordable price. It is BWIGs goal to make the Internet accessible to as many as possible within the community by means of a wireless network. BWIG offers both residential and business service plans.

**Budget Summary:**

<b>Revenues</b>	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Taxes	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	91,386	-	11,095	-	0.0%
Other Revenue	-	-	-	-	0.0%
Other Financing Sources	-	-	-	-	0.0%
<b>Total</b>	<b>\$91,386</b>	-	<b>\$11,095</b>	-	<b>0.0%</b>

<b>Expenses</b>	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	138,190	-	19,501	-	0.0%
Supplies	768	-	3,592	-	0.0%
Other Services & Charges	203,247	-	119,884	1,970	100.0%
Capital Outlay	-	-	-	-	0.0%
Debt Service	2,107	455	455	161	-64.7%
Transfers Out	-	-	-	-	0.0%
<b>Total</b>	<b>\$344,312</b>	<b>\$455</b>	<b>\$143,432</b>	<b>\$2,131</b>	<b>368.3%</b>

**Budget Detail:**

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>				
37415-0000	BWIG - PROVIDER SERVICE	86,210	-	10,557
37416-0000	BWIG - EQUIPMENT RENTAL	5,176	-	538
37417-0000	BWIG - CABLE SALES	-	-	-
37418-0000	BWIG - TECH SUPPORT	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>91,386</b>	-	<b>11,095</b>	-

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
49583-1010	WAGES	101,368	-	15,727	-
49583-1150	VACATION/COMP WAGE ACCRUAL	(1,761)	-	-	
49583-1210	PERA CONTRIBUTION ~ 7.5%	7,380	-	1,151	-
49583-1220	FICA CONTRIBUTION ~ 6.20%	5,559	-	827	-
49583-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,300	-	194	-
49583-1310	HEALTH INSURANCE	24,344	-	1,602	
<b>TOTAL PERSONAL SERVICES</b>		<b>138,190</b>	-	<b>19,501</b>	-
49583-2070	TRAINING	-	-	-	
49583-2120	VEHICLE EXPENSE	212	-	103	
49583-2150	SUPPLIES	9	-	-	
49583-2180	CLOTHING ALLOWANCE	-	-	-	
49583-2280	MAINTENANCE & REPAIRS	547	-	3,489	
<b>TOTAL SUPPLIES</b>		<b>768</b>	-	<b>3,592</b>	-
49583-3020	PROFESSIONAL FEES	-	-	-	
49583-3060	PERSONNEL TESTING	-	-	-	
49583-3210	TELEPHONE/ISP LINE	58,720	-	8,497	-
49583-3230	RADIO UNITS	-	-	-	
49583-3310	MILEAGE	-	-	-	
49583-3610	LIABILITY/PROPERTY INSURANCE	4,389	-	86	-
49583-3820	UTILITIES	769	-	459	-
49583-4200	DEPRECIATION EXPENSE	126,659	-	109,207	-
49583-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	
48583-4330	DUES & SUBSCRIPTIONS	750	-	750	-
49583-4380	TECHNOLOGY EXPENSE	9,729	-	-	
49583-4392	INVENTORY ADJUSTMENT	-	-	-	
49583-4395	MISCELLANEOUS	1,335	-	885	-
49583-4396	CREDIT CARD FEES	-	-	-	
49583-4398	BAD DEBT	898	-	-	
49583-4402	ADVERTISING	-	-	-	
49583-4500	ALLOCATION - IT USER CHARGES	-	-	-	1,970
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>203,247</b>	-	<b>119,884</b>	<b>1,970</b>
49583-5550	(BWIG) CAPITAL OUTLAY	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	-	-	-
49583-6134	LP INTEREST - 2016	2,107	455	455	161
<b>TOTAL DEBT SERVICE</b>		<b>2,107</b>	<b>455</b>	<b>455</b>	<b>161</b>
<b>TOTAL BWIG</b>		<b>344,312</b>	<b>455</b>	<b>143,432</b>	<b>2,131</b>

### Budget Commentary:

- ❖ BWIG operations was discontinued in spring of 2020 as the City transitions focus to providing Fiber Optic services to residents and businesses.

**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:**

<b>Revenues</b>	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Taxes	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	173,698	181,480	179,262	214,000	18.0%
Other Revenue					0.0%
Other Financing Sources					0.0%
<b>Total</b>	<b>\$173,698</b>	<b>\$181,480</b>	<b>\$179,262</b>	<b>\$214,000</b>	<b>18.0%</b>

<b>Expenses</b>	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	68,080	98,810	167,115	197,754	100.1%
Supplies	30,616	42,000	19,764	41,150	-2.0%
Other Services & Charges	276,522	128,059	284,394	243,703	90.3%
Capital Outlay	263,521,	280,500	355,538	99,000	-64.7%
Debt Service	4,383	2,938	2,938	1,446	-50.8%
Transfers Out	-	-	-	-	-
<b>Total</b>	<b>\$643,122</b>	<b>\$552,307</b>	<b>\$829,749</b>	<b>\$583,053</b>	<b>5.6%</b>

**Budget Detail:**

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>				
37419-0000 RACK CO-LOCATION	600	600	1,400	1,800
37500-0000 FIBER OPTICS SALES	117,646	120,000	152,847	130,000
37600-0000 FIBER - INTERNET CONNECTION	49,995	55,000	18,213	75,000
37611-0000 FIBER - E-BOX	2,877	3,300	4,516	4,800
37612-0000 FIBER - EQUIPMENT SALES	-	-	6	-
37620-0000 FIBER - NET MOTION CONNECTION	2,580	2,580	2,280	2,400
<b>TOTAL CHARGES FOR SERVICES</b>	<b>173,698</b>	<b>181,480</b>	<b>179,262</b>	<b>214,000</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>FIBER OPTICS</b>					
49584-1010	WAGES	48,129	70,246	116,686	140,607
49584-1060	CONTRACT LABOR	-	-	-	-
49584-1150	VACATION/COMP WAGE ACCRUAL	2,001	5,268	8,751	10,546
49584-1210	PERA CONTRIBUTION ~ 7.5%	3,610	4,355	7,235	8,718
49584-1220	FICA CONTRIBUTION ~ 6.20%	2,730	1,019	1,692	2,039
49584-1240	MEDICARE CONTRIBUTION ~ 1.45%	638	17,922	32,751	35,844
49584-1310	HEALTH INSURANCE	10,972			
<b>TOTAL PERSONAL SERVICES</b>		<b>68,080</b>	<b>98,810</b>	<b>167,115</b>	<b>197,754</b>
49584-2070	TRAINING	-	-	-	-
49584-2120	MOTOR FUELS & VEHICLE EXPENSE	43	1,500	3,500	1,000
49584-2150	MATERIALS & SUPPLIES	10,245	15,000	126	15,000
49584-2180	UNIFORM ALLOWANCE	75	500	150	150
49584-2280	MAINTENANCE & REPAIRS	9,613	15,000	6,996	15,000
49584-2400	SMALL TOOLS & MINOR EQUIPMENT	10,639	10,000	8,992	10,000
49584-2596	MERCHANDISE FOR RESALE	-	-	-	-
<b>TOTAL SUPPLIES</b>		<b>30,616</b>	<b>42,000</b>	<b>19,764</b>	<b>41,150</b>
49584-3020	PROFESSIONAL FEES	67,796	50,000	20,000	45,000
49584-3030	ENGINEERING FEES	240	1,000	-	20,000
49584-3210	TELEPHONE/ISP LINE	28,845	10,800	3,888	1,000
49584-3610	LIABILITY/PROPERTY/WC INSURANCE	2,963	3,500	7,039	7,500
49584-3830	NEW SERVICE INSTALLATIONS	1,369	-	-	-
49584-4200	DEPRECIATION	136,310	-	163,572	-
49584-4330	DUES & SUBSCRIPTIONS	19,795	500	24,476	5,000
49584-4380	TECHNOLOGY EXPENSE - DIRECT	17,436	10,000	11,200	20,000
49584-4392	INVENTORY ADJUSTMENT	273	-	-	-
49584-4395	MISCELLANEOUS	1,411	1,000	818	2,500
49584-4398	BAD DEBT EXPENSE	85	-	-	-
49584-4500	ALLOCATION - IT USER CHARGES	-	51,259	53,401	142,703
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>276,522</b>	<b>128,059</b>	<b>284,394</b>	<b>243,703</b>
49584-5550	(FIBER) CAPITAL OUTLAY	263,521	280,500	97,445	-
49584-5551	(FIBER) CAPITAL OUTLAY - DISTRIBUTION	-	-	258,094	99,000
49584-5552	(FIBER) CAPITAL OUTLAY - SERVICES	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>263,521</b>	<b>280,500</b>	<b>355,538</b>	<b>99,000</b>
49584-6135	LP INTEREST - 2017	4,383	2,938	2,938	1,446
<b>TOTAL DEBT SERVICE</b>		<b>4,383</b>	<b>2,938</b>	<b>2,938</b>	<b>1,446</b>
<b>TOTAL FIBER OPTIC</b>		<b>643,122</b>	<b>552,307</b>	<b>829,749</b>	<b>583,053</b>

### 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 a communication hut constructed on the southside of Buffalo as well as a GPON cabinet for more residential and business customers.

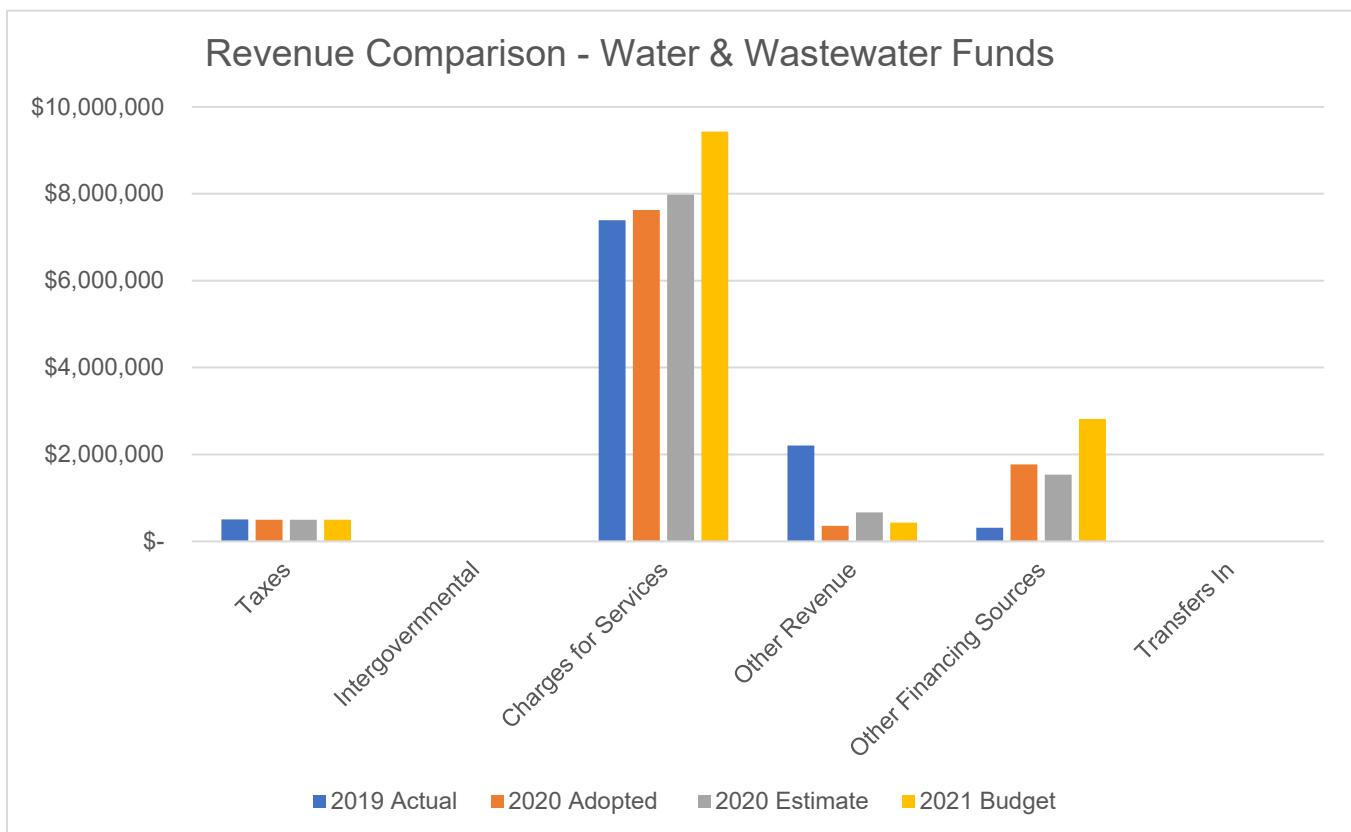
**2021 BUDGET SUMMARY – WATER & WASTEWATER**  
**(FUND 610 & 611)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	501,909	500,000	500,000	500,000
Intergovernmental	1,741	-	-	-
Charges for Services	7,392,503	7,623,957	7,978,850	9,432,629
Other Revenue	2,208,999	360,000	666,803	430,000
<b>Total Revenues</b>	<b>10,105,153</b>	<b>8,483,957</b>	<b>9,145,653</b>	<b>10,362,629</b>
<b>Other Sources</b>				
Other Financing Sources	312,689	1,772,000	1,538,868	2,820,400
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$10,417,842</b>	<b>\$10,255,957</b>	<b>\$10,684,521</b>	<b>\$13,183,029</b>
<b>Expenditures</b>				
Personal Services	1,085,241	1,458,056	1,302,726	1,484,485
Supplies	789,039	1,011,478	868,766	923,928
Other Services & Charges	3,097,259	3,082,280	3,045,837	3,110,846
Capital Outlay	391,049	1,952,178	1,690,419	3,449,200
Debt Service	2,202,340	1,971,732	1,971,669	1,877,637
<b>Total Expenditures</b>	<b>7,564,928</b>	<b>9,475,724</b>	<b>8,879,417</b>	<b>10,846,096</b>
<b>Other Uses</b>				
Transfers Out	-	-	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$7,564,928</b>	<b>\$9,475,724</b>	<b>\$8,879,417</b>	<b>\$10,846,096</b>
<b>Change in Net Assets</b>	<b>\$2,852,914</b>	<b>\$780,233</b>	<b>\$1,805,104</b>	<b>\$2,336,933</b>
<b>Net Assets, January 1</b>	<b>\$4,167,343</b>	<b>\$7,020,257</b>	<b>\$7,020,257</b>	<b>\$8,825,361</b>
<b>Net Assets, December 31</b>	<b>\$7,020,257</b>	<b>\$7,800,490</b>	<b>\$8,825,361</b>	<b>\$11,162,294</b>

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

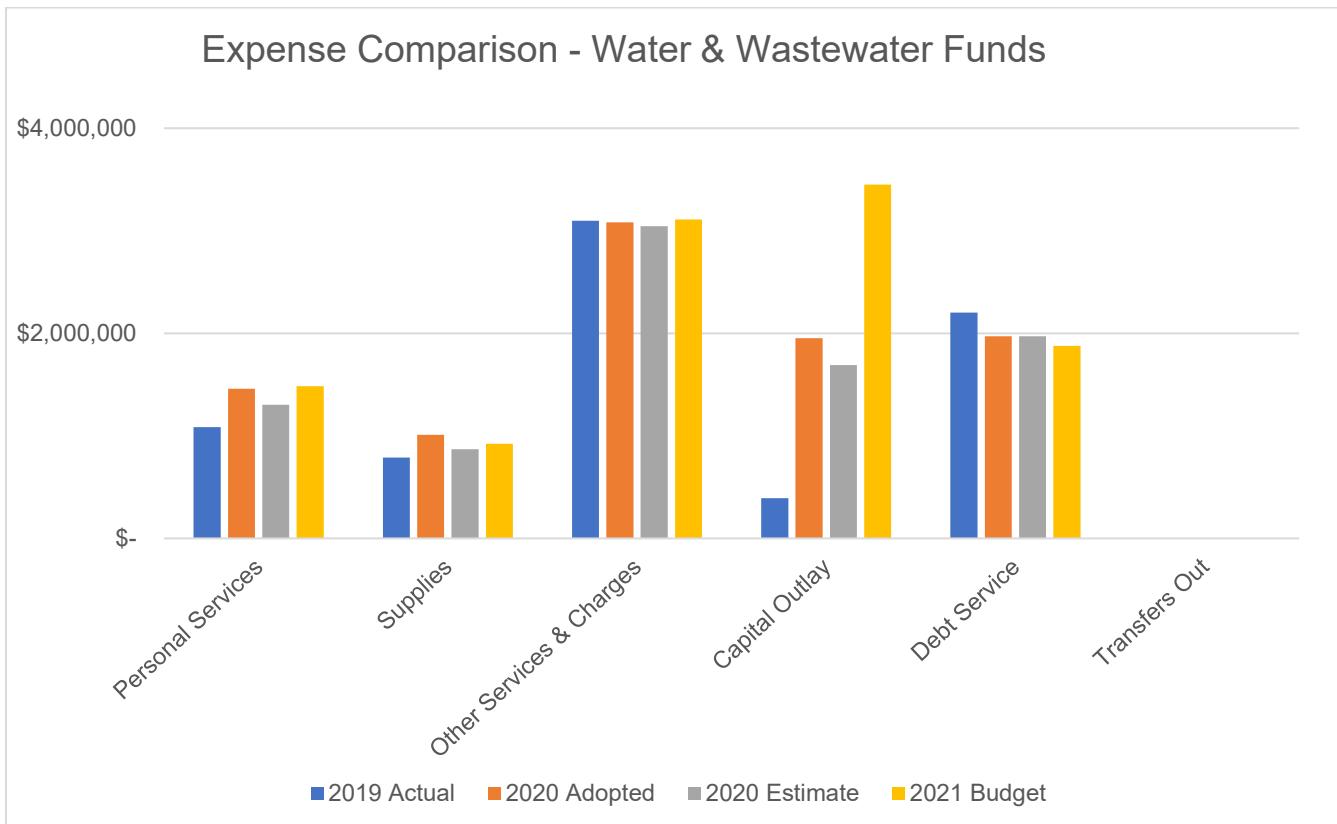
## REVENUE COMPARISON – WATER & WASTEWATER FUNDS

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	501,909	500,000	500,000	500,000
Intergovernmental	1,741	-	-	-
Charges for Services	7,392,503	7,623,957	7,978,850	9,432,629
Other Revenue	2,208,999	360,000	666,803	430,000
Other Financing Sources	312,689	1,772,000	1,538,868	2,820,400
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$10,417,842</b>	<b>\$10,255,957</b>	<b>\$10,684,521</b>	<b>\$13,183,029</b>



## EXPENSE COMPARISON – WATER & WASTEWATER FUNDS

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	1,085,241	1,458,056	1,302,726	1,484,485
Supplies	789,039	1,011,478	868,766	923,928
Other Services & Charges	3,097,259	3,082,280	3,045,837	3,110,846
Capital Outlay	391,049	1,952,178	1,690,419	3,449,200
Debt Service	2,202,340	1,971,732	1,971,669	1,877,637
Transfers Out	-	-	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$7,564,928</b>	<b>\$9,475,724</b>	<b>\$8,879,417</b>	<b>\$10,846,096</b>



**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:**

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Taxes	-	-	-	-	0.0%
Intergovernmental	1,741	-	-	-	0.0%
Charges for Services	2,628,151	2,729,587	3,111,939	3,759,980	37.7%
Other Revenue	516,865	60,000	140,397	80,000	33.3%
Other Financing Sources	3,725	750,000	687,268	650,000	-13.3%
<b>Total</b>	<b>\$3,150,482</b>	<b>\$3,539,587</b>	<b>\$3,939,604</b>	<b>\$4,489,980</b>	<b>26.9%</b>

<b>Expenses</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	437,283	600,565	582,154	658,813	9.7%
Supplies	313,332	466,728	321,250	400,728	-14.1%
Other Services & Charges	1,231,169	1,244,543	1,201,828	1,256,319	0.9%
Capital Outlay	270,069	1,420,000	1,023,016	999,800	-29.6%
Debt Service	821,284	749,156	749,137	729,454	-2.6%
Transfers Out	-	-	-	-	0.0%
<b>Total</b>	<b>\$3,073,137</b>	<b>\$4,480,992</b>	<b>\$3,877,385</b>	<b>\$4,045,114</b>	<b>-9.7%</b>

## Budget Detail:

		History		Current		Proposed
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>						
33400-0000	STATE GRANTS & AIDS	-	-	-	-	
33429-0000	STATE GRANTS & AIDS - PERA	1,741	-	-	-	
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,741</b>	-	-	-	
37110-0000	WATER SALES	2,540,741	2,697,087	3,050,647	3,721,980	
37115-0000	WATER SURCHARGE	17,543	-	-	-	
37120-0000	WATER METERS/FIXTURES	32,095	26,000	42,308	30,000	
37130-0000	WATER TAPPING FEES	6,918	5,500	7,497	6,500	
37140-0000	DEVELOPER INSTALLED WATER	-	-	-	-	
37145-0000	ASSETS - CONTR/ANOTHER FUND	-	-	-	-	
37170-0000	OTHER REVENUE - WATER	1,961	1,000	1,985	1,500	
37190-0000	WATER - MISC ASSESSMENT	28,892	-	9,502	-	
<b>TOTAL CHARGES FOR SERVICES</b>		<b>2,628,151</b>	<b>2,729,587</b>	<b>3,111,939</b>	<b>3,759,980</b>	
33419-0000	TRUNK ACCESS FEE (WATER)	38,700	-	13,306	-	
33420-0000	WATER ACCESS FEE	365,430	60,000	120,000	80,000	
36212-0000	INTEREST - IMPR FUNDS	713	-	215	-	
36213-0000	INTEREST (W&WW BOND RESTRICTED)	4,572	-	2,076	-	
36222-0000	REFUNDS & REIMBURSEMENTS	-	-	-	-	
36230-0000	CONTRIBUTIONS & DONATIONS	-	-	-	-	
36236-0000	INTEREST EARNED - BONDS	104,350	-	-	-	
37150-0000	WATER INTEREST EARNED	3,101	-	4,799	-	
<b>TOTAL OTHER REVENUE</b>		<b>516,865</b>	<b>60,000</b>	<b>140,397</b>	<b>80,000</b>	
<b>TOTAL REVENUE</b>		<b>3,146,757</b>	<b>2,789,587</b>	<b>3,252,336</b>	<b>3,839,980</b>	
39101-0000	SALE OF PROPERTY / EQUIPMENT	-	-	1,867	-	
39102-0000	INSURANCE RECOVERIES	-	-	39,343	-	
39103-0000	GAIN ON DISPOSAL OF FIXED ASSETS	3,725	-	1,058	-	
39310-0000	BOND PROCEEDS	-	750,000	645,000	650,000	
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-	
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>3,725</b>	<b>750,000</b>	<b>687,268</b>	<b>650,000</b>	
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>3,150,482</b>	<b>3,539,587</b>	<b>3,939,604</b>	<b>4,489,980</b>	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>						
<b>WATER TREATMENT   49400</b>						
49400-1010	WAGES	131,777	156,185	139,850	147,160	
49400-1210	PERA CONTRIBUTION ~ 7.5%	(19,244)	11,714	10,489	11,037	
49400-1220	FICA CONTRIBUTION ~ 6.2%	7,919	9,684	8,671	9,125	
49400-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,852	2,265	2,028	2,134	
<b>TOTAL PERSONAL SERVICES</b>		<b>122,304</b>	<b>179,848</b>	<b>161,038</b>	<b>169,456</b>	
49400-2170	SUPPLIES	49,772	60,000	48,682	60,000	
49400-2211	GENERATOR MAINTENANCE	3,055	3,655	3,655	3,655	
49400-2280	MAINTENANCE & REPAIRS	14,355	110,000	75,000	110,000	
<b>TOTAL SUPPLIES</b>		<b>67,182</b>	<b>173,655</b>	<b>127,337</b>	<b>173,655</b>	
49400-3820	UTILITIES ~ WATER TREATMENT PLANT	80,143	80,000	83,290	85,000	
49400-4331	PERMIT FEES	6,275	7,500	6,500	7,000	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>86,418</b>	<b>87,500</b>	<b>89,790</b>	<b>92,000</b>	
<b>TOTAL WATER TREATMENT</b>		<b>275,904</b>	<b>441,003</b>	<b>378,165</b>	<b>435,111</b>	
<b>WATER DISTRIBUTION   49401</b>						
49401-1010	WAGES	148,684	150,424	165,307	219,734	
49401-1210	PERA CONTRIBUTION ~ 7.5%	11,145	11,282	12,398	16,480	

		History	Current		Proposed
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
49401-1220	FICA CONTRIBUTION ~ 6.2%	8,683	9,326	10,249	13,624
49401-1240	MEDICARE CONTRIBUTION ~ 1.45%	2,031	2,181	2,397	3,186
<b>TOTAL PERSONAL SERVICES</b>		<b>170,542</b>	<b>173,213</b>	<b>190,351</b>	<b>253,024</b>
49401-2165	WATER METERS	72,422	70,000	5,000	10,000
49401-2211	GENERATOR MAINT/REPAIRS	1,065	2,615	7,153	2,615
49401-2280	MAINTENANCE & REPAIRS	121,058	165,000	150,000	165,000
<b>TOTAL SUPPLIES</b>		<b>194,545</b>	<b>237,615</b>	<b>162,153</b>	<b>177,615</b>
49401-3820	UTILITIES ~ WELLS & BOOSTERS	68,980	75,000	71,551	75,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>68,980</b>	<b>75,000</b>	<b>71,551</b>	<b>75,000</b>
<b>TOTAL WATER DISTRIBUTION</b>		<b>434,067</b>	<b>485,828</b>	<b>424,055</b>	<b>505,639</b>
<b>WATER - METER READING   49402</b>					
49402-1010	WAGES	12,334	16,679	11,553	14,181
49402-1210	PERA CONTRIBUTION ~ 7.5%	905	1,251	866	1,064
49402-1220	FICA CONTRIBUTION ~ 6.2%	669	1,034	716	879
49402-1240	MEDICARE CONTRIBUTION ~ 1.45%	156	242	168	206
<b>TOTAL PERSONAL SERVICES</b>		<b>14,064</b>	<b>19,206</b>	<b>13,303</b>	<b>16,330</b>
<b>TOTAL WATER METER READING</b>		<b>14,064</b>	<b>19,206</b>	<b>13,303</b>	<b>16,330</b>
<b>WATER - ADMIN &amp; GENERAL   49403</b>					
49403-1010	WAGES - ADMINISTRATION	53,944	129,984	132,227	154,861
49403-1110	SEVERANCE EXPENSE	1,255	-	-	-
49403-1150	VACATION/COMP WAGE ACCRUAL	768	-	-	-
49403-1210	PERA CONTRIBUTION ~ 7.5%	4,054	9,750	9,917	11,616
49403-1220	FICA CONTRIBUTION ~ 6.2%	3,044	8,059	8,198	9,601
49403-1240	MEDICARE CONTRIBUTION ~ 1.45%	712	1,885	1,917	2,245
49403-1310	HEALTH INSURANCE	66,596	78,620	65,203	41,680
<b>TOTAL PERSONAL SERVICES</b>		<b>130,373</b>	<b>228,298</b>	<b>217,462</b>	<b>220,003</b>
49403-2010	OFFICE SUPPLIES	1,351	750	750	750
49403-2070	TRAINING	7,062	8,000	7,500	8,000
49403-2120	MOTOR FUELS/VEHICLE EXPENSE	9,876	18,000	6,237	12,000
49403-2180	UNIFORM/CLOTHING ALLOWANCE	145	500	150	500
49403-2211	GENERATOR MAINTENANCE & REPAIRS	81	1,208	1,208	1,208
49403-2290	SHOP EXPENSE	711	2,000	1,000	2,000
49403-2291	MAINTENANCE - CITY BUILDINGS	31,474	20,000	14,000	20,000
49403-2400	SMALL TOOLS & MINOR EQUIPMENT	906	5,000	915	5,000
<b>TOTAL SUPPLIES</b>		<b>51,605</b>	<b>55,458</b>	<b>31,760</b>	<b>49,458</b>
49403-3010	AUDITING/ACCOUNTING	3,768	5,000	4,879	5,000
49403-3020	PROFESSIONAL SERVICES	8,065	10,000	10,000	10,000
49403-3030	ENGINEERING	55,226	50,000	10,000	30,000
49403-3060	PERSONNEL TESTING	210	250	252	250
49403-3210	TELEPHONE	12,189	10,500	10,040	10,500
49403-3230	RADIO EXPENSE	1,686	500	58	500
49403-3310	WATER MISCELLANEOUS MILEAGE	271	500	-	500
49403-3610	LIABILITY - PROPERTY - WC INSURANCE	25,758	30,000	35,862	40,000
49403-3615	CASUALTY LOSS/DEDUCTIBLE	34	5,000	1,306	5,000
49403-3820	UTILITIES - % CITY CENTER & UTIL CAMPUS	18,168	15,000	18,914	20,000
49403-3821	SECURITY	1,597	1,400	1,228	1,400
49403-4050	CONTRACTED CLEANING SERVICE	4,228	3,750	4,674	5,000
49403-4200	DEPRECIATION	823,360	845,000	832,182	840,000
49403-4202	LOSS ON DISPOSAL OF EQUIPMENT	13,125	-	-	-
49403-4330	DUES & SUBSCRIPTIONS	538	800	500	800
49403-4340	BOND PAYING AGENT FEES	-	-	195	-
49403-4360	GOPHER STATE ONE-CALL	1,440	1,600	1,690	1,750
49403-4370	SAFETY EXPENSE	1,179	3,000	1,018	2,500

		History	Current		Proposed
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
49403-4380	TECHNOLOGY EXPENSE - DIRECT	36,033	9,000	8,612	9,000
49403-4387	WATER CONSERVATION PROGRAMS	-	5,000	-	5,000
49403-4388	UTILITY BILL DISCOUNT	358	450	232	450
49403-4395	MISCELLANEOUS	3,997	6,500	3,238	6,000
49403-4396	CREDIT CARD FEES	20,890	20,000	20,807	25,000
49403-4397	BOND ISSUANCE & DISCOUNT EXPENSE	30,737	-	13,127	-
49403-4398	BAD DEBT EXPENSE	2,569	1,000	1,000	1,000
49403-4400	UTILITY BILLING STATEMENTS	10,347	10,500	9,666	10,500
49403-4500	ALLOCATION - IT USER CHARGES	-	47,293	51,008	59,169
49403-6125	INTEREST EXPENSE	-	-	-	-
TOTAL OTHER SERVICES & CHARGES		1,075,771	1,082,043	1,040,487	1,089,319
49403-5550	CAPITAL OUTLAY	270,069	1,420,000	1,023,016	999,800
TOTAL CAPITAL OUTLAY		270,069	1,420,000	1,023,016	999,800
49403-6110	BOND INTEREST	817,567	746,707	746,707	728,222
49403-6130	LP INTEREST - 2013	-	-	-	-
49403-6131	LP INTEREST - 2014	4	-	-	-
49403-6132	LP INTEREST - 2015	144	31	12	-
49403-6134	LP INTEREST - 2016 (2ND)	994	611	611	216
49403-6135	LP INTEREST - 2017	319	214	214	105
49403-6136	LP INTEREST - 2018	2,255	1,593	1,593	911
TOTAL DEBT SERVICE		821,284	749,156	749,137	729,454
49403-7200	TRANSFER OUT - TO GENERAL	-	-	-	-
49403-7260	TRANSFER OUT - TO IMPR FUNDS	-	-	-	-
TOTAL OTHER FINANCING USE		-	-	-	-
TOTAL WATER - ADMIN & GENERAL		2,349,102	3,534,955	3,061,862	3,088,034
TOTAL EXPENDITURES & OTHER FINANCING USES		3,073,137	4,480,992	3,877,385	4,045,114

## Budget Commentary:

- ❖ Personal services includes the addition of (1) full-time employee to aid in replacement of residential water meters.
- ❖ The 2021 capital budget contains improvements to the City's water infrastructure & related facilities. Improvements include painting of water tower #1 and updates at the water treatment plant to ensure delivery of clean drinking water to business and residents. A portion of these improvements will be funded with the issuance of a bond.
- ❖ A comprehensive cost of service rate study was completed in late 2020. Budgeted revenue is an estimate.
- ❖ Beginning in 2021, the water & water reclamation (also known as wastewater) departments will be split and accounted for in separate funds.

**Fund: Enterprise – 611**  
**Function: Public Works**  
**Department: Wastewater**

---

**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:**

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Taxes	501,909	500,000	500,00	500,000	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	4,764,352	4,894,370	4,866,911	5,672,649	15.9%
Other Revenue	1,692,134	300,000	526,406	350,000	16.7%
Other Financing Sources	308,964	1,022,000	851,600	2,170,400	112.4%
<b>Total</b>	<b>\$7,267,360</b>	<b>\$6,716,370</b>	<b>\$6,744,917</b>	<b>\$8,693,049</b>	<b>29.4%</b>

<b>Expenses</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	647,958	857,491	720,572	825,672	-3.7%
Supplies	475,708	544,750	547,516	523,200	-4.0%
Other Services & Charges	1,866,090	1,837,737	1,844,009	1,854,527	0.9%
Capital Outlay	120,980	532,178	667,403	2,449,400	360.3%
Debt Service	1,381,056	1,222,576	1,222,532	1,148,183	-6.1%
Transfers Out	-	-	-	-	-
<b>Total</b>	<b>\$4,491,791</b>	<b>\$4,994,732</b>	<b>\$5,002,032</b>	<b>\$6,800,982</b>	<b>36.2%</b>

**Budget Detail:**

		<b>History</b>		<b>Current</b>		<b>Proposed</b>
				<b>2019</b>	<b>2020</b>	<b>2021</b>
		<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Budget</b>	
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>						
31010-0000	PROPERTY TAX	501,909	500,000	500,000	500,000	
<b>TOTAL TAXES</b>		<b>501,909</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	
33400-0000	STATE GRANTS & AIDS	-	-	-	-	
33429-0000	STATE GRANTS & AIDS - PERA	-	-	-	-	
<b>TOTAL INTERGOVERNMENTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
37210-0000	SEWER CHARGES	4,659,381	4,829,870	4,783,734	5,602,649	
37215-0000	BIOSOLIDS PROCESSING	61,699	60,000	69,289	65,000	
37220-0000	SEWER CONNECTION	6,000	4,500	6,000	5,000	
37240-0000	DEVELOPER INSTALLED SEWER	-	-	-	-	
37245-0000	ASSETS - CONTR/ANOTHER FUND	-	-	-	-	

		History	Current		Proposed
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
37270-0000	OTHER REVENUE - SEWER	2,150	-	-	-
37290-0000	SEWER - MISC ASSESSMENT	35,122	-	7,888	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>4,764,352</b>	<b>4,894,370</b>	<b>4,866,911</b>	<b>5,672,649</b>
33417-0000	SEWER ACCESS FEE	1,536,416	300,000	500,000	350,000
33421-0000	TRUNK ACCESS FEES (SEWER)	41,022	-	14,107	-
36212-0000	INTEREST - IMPR FUNDS	-	-	-	-
36213-0000	INTEREST (W&WW BOND RESTRICTED)	-	-	-	-
36222-0000	REFUNDS & REIMBURSEMENTS	7,246	-	7,500	-
36230-0000	CONTRIBUTIONS & DONATIONS	-	-	-	-
36236-0000	INTEREST EARNED - BONDS	104,350	-	-	-
37250-0000	INTEREST EARNED	3,101	-	4,799	-
<b>TOTAL OTHER REVENUE</b>		<b>1,692,134</b>	<b>300,000</b>	<b>526,406</b>	<b>350,000</b>
<b>TOTAL REVENUE</b>		<b>6,958,396</b>	<b>5,694,370</b>	<b>5,893,317</b>	<b>6,522,649</b>
39101-0000	SALE OF PROPERTY / EQUIPMENT	-	-	-	-
39102-0000	INSURANCE RECOVERIES	308,964	-	-	-
39103-0000	GAIN ON DISPOSAL OF FIXED ASSETS	-	-	-	-
39310-0000	BOND PROCEEDS	-	750,000	650,000	2,170,400
39330-0000	LEASE PURCHASE PROCEEDS	-	272,000	201,600	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>308,964</b>	<b>1,022,000</b>	<b>851,600</b>	<b>2,170,400</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>7,267,360</b>	<b>6,716,370</b>	<b>6,744,917</b>	<b>8,693,049</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>WRC OPERATIONS   49450</b>					
49450-1010	WAGES	226,842	261,908	190,695	212,129
49450-1210	PERA CONTRIBUTION ~ 7.5%	18,447	19,642	14,302	15,910
49450-1220	FICA CONTRIBUTION ~ 6.2%	14,282	16,237	11,823	13,152
49450-1240	MEDICARE CONTRIBUTION ~ 1.45%	3,340	3,797	2,765	3,076
<b>TOTAL PERSONAL SERVICES</b>		<b>262,911</b>	<b>301,584</b>	<b>219,585</b>	<b>244,267</b>
49450-2170	SUPPLIES	1,009	1,000	550	1,000
49450-2172	WWTP PROCESS CHEMICALS	40,231	40,000	50,000	55,000
49450-2211	GENERATOR MAINT/REPAIRS	345	6,800	6,827	4,500
49450-2280	MAINTENANCE & REPAIRS	135,511	186,440	186,440	150,000
<b>TOTAL SUPPLIES</b>		<b>177,095</b>	<b>234,240</b>	<b>243,817</b>	<b>210,500</b>
49450-3820	UTILITIES	166,033	180,000	172,513	175,000
49450-4331	PERMIT FEES	6,401	7,200	5,900	6,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>172,434</b>	<b>187,200</b>	<b>178,413</b>	<b>181,000</b>
<b>TOTAL WRC OPERATIONS</b>		<b>612,441</b>	<b>723,024</b>	<b>641,815</b>	<b>635,767</b>
<b>BIOSOLIDS   49455</b>					
49455-1010	WAGES	91,703	99,498	104,291	98,986
49455-1210	PERA CONTRIBUTION ~ 7.5%	6,848	7,463	7,822	7,424
49455-1220	FICA CONTRIBUTION ~ 6.2%	5,119	6,169	6,466	6,137
49455-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,197	1,443	1,512	1,435
<b>TOTAL PERSONAL SERVICES</b>		<b>104,867</b>	<b>114,573</b>	<b>120,091</b>	<b>113,982</b>
49455-2140	BIOSOLIDS DISPOSAL	3,810	5,000	10,000	10,000

		History		Current		Proposed
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	
49455-2146	ASH DISPOSAL	6,500	10,500	6,500	6,500	
49455-2170	LAB SUPPLIES	33	100	100	100	
49455-2172	BIOSOLIDS PROCESS CHEMICALS	36,202	40,000	45,000	45,000	
49455-2280	BIOSOLIDS MAINTENANCE & REPAIRS	62,701	50,000	50,000	50,000	
49455-2281	BIO LAB MAINTENANCE & REPAIRS	-	1,200	-	750	
<b>TOTAL SUPPLIES</b>		<b>109,246</b>	<b>106,800</b>	<b>111,600</b>	<b>112,350</b>	
49455-3820	UTILITIES	10,796	11,250	14,000	14,000	
49455-4331	PERMIT FEES	-	500	497	500	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>10,796</b>	<b>11,750</b>	<b>14,497</b>	<b>14,500</b>	
<b>TOTAL BIOSOLIDS</b>		<b>224,909</b>	<b>233,123</b>	<b>246,188</b>	<b>240,832</b>	
<b>COLLECTION SYSTEMS   49470</b>						
49470-1010	WAGES	72,618	134,203	106,582	128,090	
49470-1210	PERA CONTRIBUTION ~ 7.5%	5,429	10,065	7,994	9,607	
49470-1220	FICA CONTRIBUTION ~ 6.2%	3,718	8,321	6,608	7,942	
49470-1240	MEDICARE CONTRIBUTION ~ 1.45%	870	1,946	1,545	1,857	
<b>TOTAL PERSONAL SERVICES</b>		<b>82,635</b>	<b>154,535</b>	<b>122,729</b>	<b>147,496</b>	
49470-2120	FUEL EXPENSE	-	-	-	-	
49470-2211	GENERATOR MAINT/REPAIRS	12,620	22,610	12,500	15,000	
49470-2280	MAINTENANCE & REPAIRS	72,662	115,000	115,000	115,000	
<b>TOTAL SUPPLIES</b>		<b>85,282</b>	<b>137,610</b>	<b>127,500</b>	<b>130,000</b>	
49470-3030	ENGINEERING	-	-	-	-	
49470-3820	UTILITIES	90,669	100,000	79,098	95,000	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>90,669</b>	<b>100,000</b>	<b>79,098</b>	<b>95,000</b>	
<b>TOTAL COLLECTION SYSTEMS</b>		<b>258,587</b>	<b>392,145</b>	<b>329,327</b>	<b>372,496</b>	
<b>WRC LAB   49480</b>						
49480-1010	WAGES	30,211	39,347	27,318	33,320	
49480-1125	WWTP LAB - CONTRACT LABOR	36,536	30,000	30,000	35,000	
49480-1210	PERA CONTRIBUTION ~ 7.5%	2,279	2,951	2,049	2,499	
49480-1220	FICA CONTRIBUTION ~ 6.2%	1,665	2,440	1,694	2,066	
49480-1240	MEDICARE CONTRIBUTION ~ 1.45%	390	571	396	483	
<b>TOTAL PERSONAL SERVICES</b>		<b>71,080</b>	<b>75,309</b>	<b>61,457</b>	<b>73,368</b>	
49480-2170	SUPPLIES	1,494	1,800	1,800	1,800	
49480-2280	MAINTENANCE & REPAIRS	529	4,000	750	2,500	
<b>TOTAL SUPPLIES</b>		<b>2,023</b>	<b>5,800</b>	<b>2,550</b>	<b>4,300</b>	
<b>TOTAL WRC LAB</b>		<b>73,103</b>	<b>81,109</b>	<b>64,007</b>	<b>77,668</b>	
<b>WASTEWATER - ADMIN &amp; GENERAL   49485</b>						
49485-1010	WAGES (WASTEWATER ADMINISTRATION)	51,994	115,388	115,575	136,515	
49485-1110	SEVERANCE EXPENSE	1,255	-	-	-	
49485-1121	EDUCATION ALLOWANCE	-	-	-	-	
49485-1150	VACATION/COMP WAGE ACCRUAL	(1,096)	-	-	-	
49485-1210	PERA CONTRIBUTION ~ 7.5%	3,893	8,655	8,668	10,239	
49485-1220	FICA CONTRIBUTION ~ 6.2%	2,917	7,154	7,166	8,464	
49485-1240	MEDICARE CONTRIBUTION ~ 1.45%	682	1,673	1,676	1,979	

		History	Current		Proposed
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
49485-1310	HEALTH INSURANCE	66,820	78,620	63,625	89,362
49485-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>126,465</b>	<b>211,490</b>	<b>196,710</b>	<b>246,559</b>
49485-2010	OFFICE SUPPLIES	791	1,000	800	1,000
49485-2070	TRAINING	7,868	7,500	7,500	8,000
49485-2115	COPIER LEASE PAYMENT	311	300	345	350
49485-2120	MOTOR FUELS/VEHICLE EXPENSE	43,919	30,000	31,733	30,000
49485-2180	UNIFORM/CLOTHING ALLOWANCE	75	500	500	500
49485-2211	GENERATOR MAINTENANCE & REPAIRS	-	-	-	-
49485-2290	SHOP EXPENSE	189	500	652	700
49485-2291	MAINTENANCE-CITY BUILDINGS	20,323	15,000	16,266	20,000
49485-2292	MAINTENANCE - GROUNDS	1,775	500	500	500
49485-2400	SMALL TOOLS & MINOR EQUIPMENT	26,809	5,000	3,753	5,000
<b>TOTAL SUPPLIES</b>		<b>102,061</b>	<b>60,300</b>	<b>62,049</b>	<b>66,050</b>
49485-3010	AUDITING/ACCOUNTING	3,768	5,000	4,879	5,000
49485-3020	PROFESSIONAL SERVICES	91,487	30,000	30,000	30,000
49485-3030	ENGINEERING	56,999	65,000	62,295	50,000
49485-3060	PERSONNEL TESTING	285	500	203	500
49485-3210	TELEPHONE	6,307	6,500	5,452	6,500
49485-3230	RADIO EXPENSE	116	500	58	500
49485-3610	LIABILITY - PROPERTY - WC INSURANCE	52,178	55,000	85,071	80,000
49485-3615	CASUALTY LOSS/DEDUCTIBLE	5,154	5,000	3,275	5,000
49485-3820	UTILITIES - % CITY CENTER & UTILITY CAMP	-	-	-	-
49485-3821	SECURITY	742	1,300	719	1,000
49485-4050	CONTRACTED CLEANING SERVICE	2,617	3,500	3,881	4,000
49485-4200	DEPRECIATION	1,253,529	1,250,000	1,257,372	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	1,186	4,500	1,109	2,500
49485-4380	TECHNOLOGY EXPENSE	27,012	9,000	6,476	9,000
49485-4388	UTILITY BILL DISCOUNT	999	1,100	944	1,000
49485-4395	MISCELLANEOUS	4,204	5,000	2,884	5,000
49485-4396	CREDIT CARD FEES	20,890	20,000	20,808	21,000
49485-4397	BOND ISSUANCE & DISCOUNT EXPENSE	51,631	-	5,139	-
49485-4398	BAD DEBT EXPENSE	2,740	1,500	1,500	1,500
49485-4400	UTILITY BILLING STATEMENTS	10,347	10,500	9,667	10,500
49485-4500	ALLOCATION - IT USER CHARGES	-	64,637	69,740	80,777
49485-6125	INTEREST EXPENSE - CASH	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>1,592,190</b>	<b>1,538,787</b>	<b>1,572,001</b>	<b>1,564,027</b>
49485-5550	CAPITAL OUTLAY	120,980	532,178	667,403	2,449,400
<b>TOTAL CAPITAL OUTLAY</b>		<b>120,980</b>	<b>532,178</b>	<b>667,403</b>	<b>2,449,400</b>
49485-6110	BOND INTEREST	1,380,229	1,222,280	1,222,280	1,148,078
49485-6130	LP INTEREST - 2013	-	-	-	-
49485-6131	LP INTEREST - 2014	45	-	-	-
49485-6132	LP INTEREST - 2015	335	72	28	-
49485-6133	LP INTEREST - 2016	128	10	10	-
49485-6135	LP INTEREST - 2017	319	214	214	105
<b>TOTAL DEBT SERVICE</b>		<b>1,381,056</b>	<b>1,222,576</b>	<b>1,222,532</b>	<b>1,148,183</b>

	History	Current		Proposed	
		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
49485-7200	TRANSFER OUT - TO GENERAL	-	-	-	-
49485-7260	TRANSFER OUT - TO IMPR FUND	-	-	-	-
<b>TOTAL OTHER FINANCE USE</b>		-	-	-	-
<b>TOTAL WASTEWATER - ADMIN &amp; GENERAL</b>		<b>3,322,751</b>	<b>3,565,331</b>	<b>3,720,695</b>	<b>5,474,219</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>4,491,791</b>	<b>4,994,732</b>	<b>5,002,032</b>	<b>6,800,982</b>

## Budget Commentary:

- ❖ The 2021 capital budget includes replacement of aging vehicles, equipment, and necessary improvements to the City's wastewater infrastructure & related facilities.
  - A \$1.8 million 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 issuance of a bond.
- ❖ A comprehensive cost of service rate study was completed in late 2020. Budgeted revenue is an estimate.
- ❖ Beginning in 2021, the water & wastewater departments will be split and accounted for in separate funds.

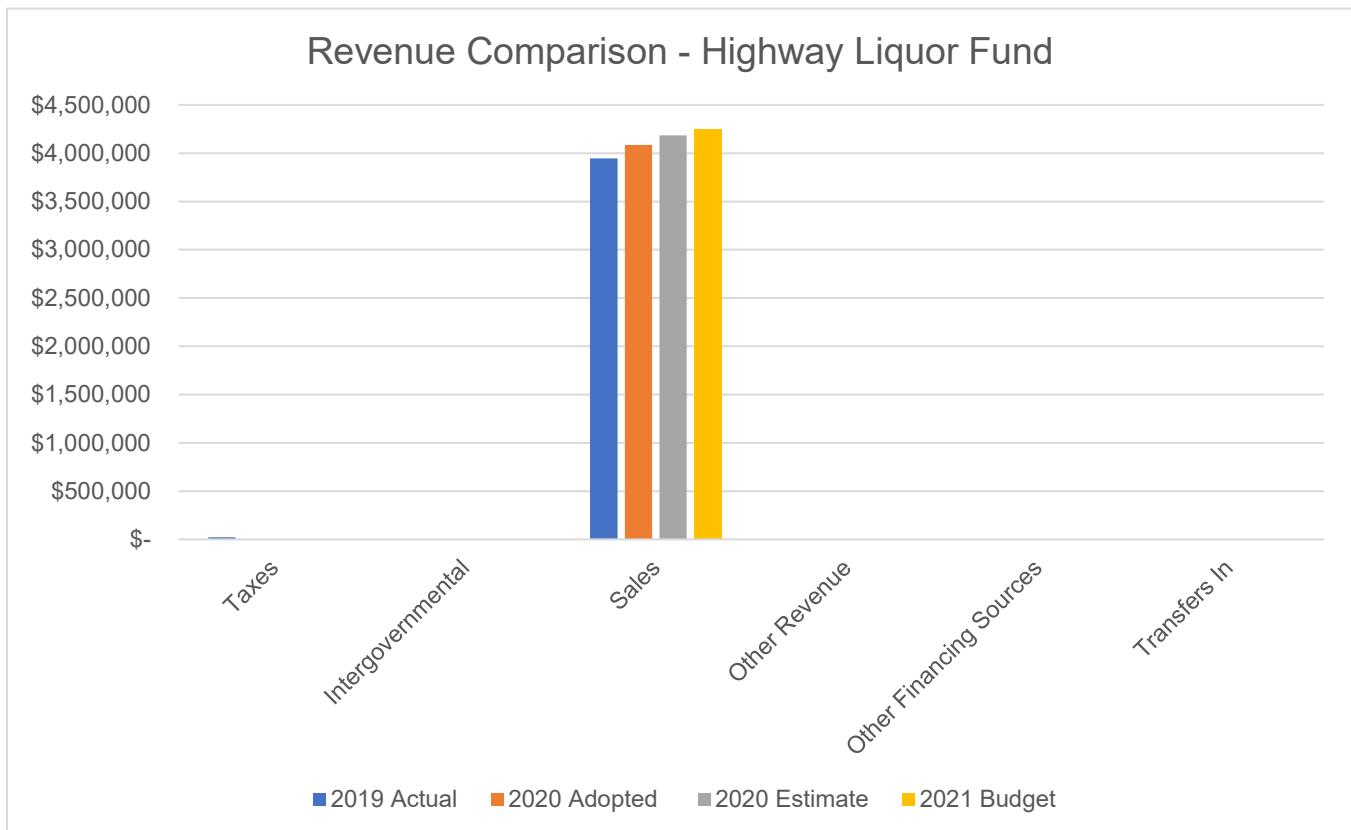
**2021 BUDGET SUMMARY – HIGHWAY LIQUOR (FUND 620)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

Description	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>Revenues</b>				
Taxes	21,458	-	-	-
Intergovernmental	922	-	-	-
Sales	3,945,748	4,085,000	4,183,694	4,248,050
Other Revenue	987	400	729	
<b>Total Revenues</b>	<b>3,969,115</b>	<b>4,085,400</b>	<b>4,184,423</b>	<b>4,248,550</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$3,969,115</b>	<b>\$4,085,400</b>	<b>\$4,184,423</b>	<b>\$4,248,550</b>
<b>Expenditures</b>				
Personal Services	315,384	377,240	403,607	403,555
Supplies	2,874,126	2,979,500	3,024,662	3,099,000
Other Services & Charges	212,786	229,238	241,037	250,993
Capital Outlay	-	-	-	35,000
Debt Service	730	362	362	188
<b>Total Expenditures</b>	<b>3,403,026</b>	<b>3,586,340</b>	<b>3,669,668</b>	<b>3,788,736</b>
<b>Other Uses</b>				
Transfers Out	400,000	450,000	450,000	450,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$3,803,026</b>	<b>\$4,036,340</b>	<b>\$4,119,668</b>	<b>\$4,238,736</b>
<b>Change in Net Assets</b>	<b>\$166,089</b>	<b>\$49,060</b>	<b>\$64,755</b>	<b>\$9,814</b>
<b>Net Assets, January 1</b>	<b>\$519,497</b>	<b>\$685,586</b>	<b>\$685,586</b>	<b>\$750,341</b>
<b>Net Assets, December 31</b>	<b>\$685,586</b>	<b>\$734,646</b>	<b>\$750,341</b>	<b>\$760,155</b>

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

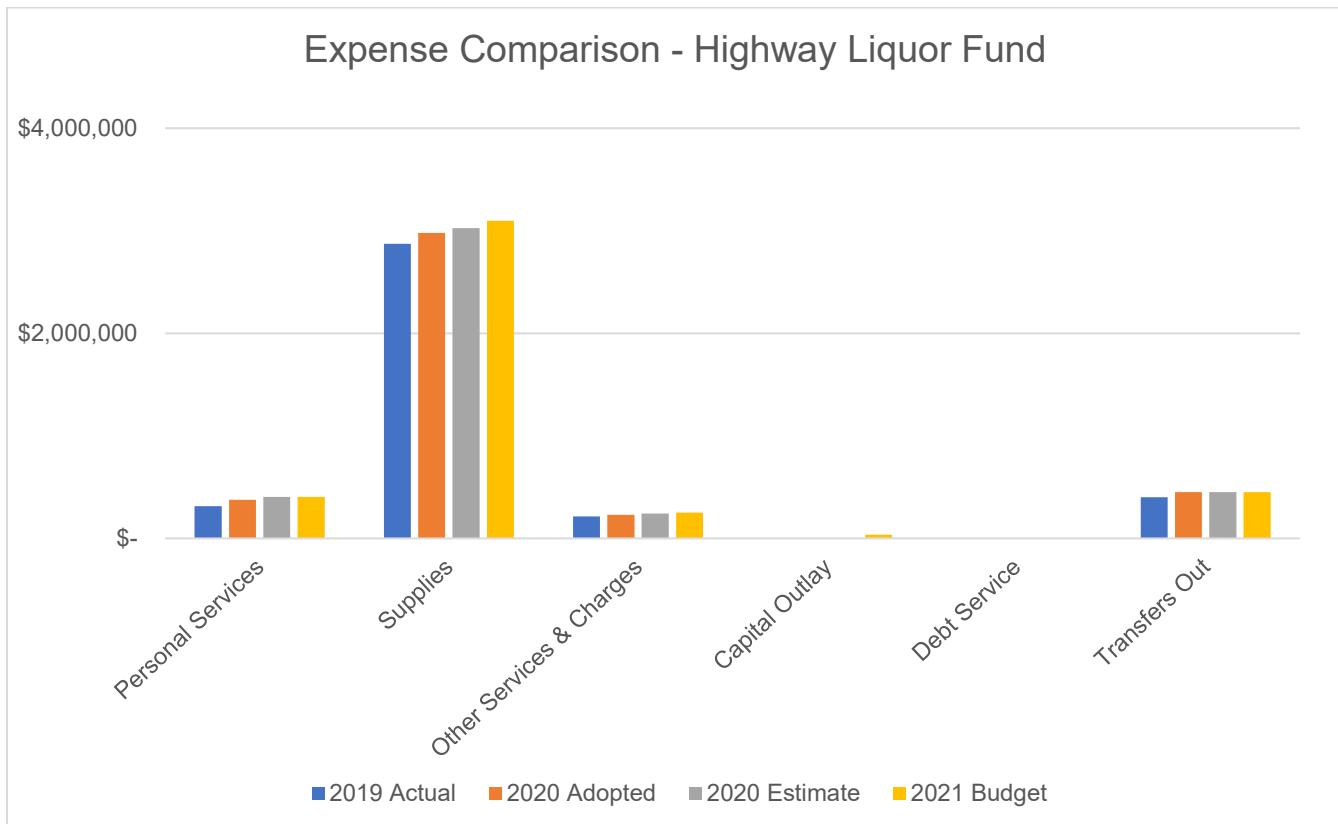
## REVENUE COMPARISON – HIGHWAY LIQUOR FUND

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	21,458	-	-	-
Intergovernmental	922	-	-	-
Sales	3,945,748	4,085,000	4,183,694	4,248,050
Other Revenue	987	400	729	
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$3,969,115</b>	<b>\$4,085,400</b>	<b>\$4,184,423</b>	<b>\$4,248,550</b>



## EXPENSE COMPARISON – HIGHWAY LIQUOR FUND

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	315,384	377,240	403,607	403,555
Supplies	2,874,126	2,979,500	3,024,662	3,099,000
Other Services & Charges	212,786	229,238	241,037	250,993
Capital Outlay	-	-	-	35,000
Debt Service	730	362	362	188
Transfers Out	400,000	450,000	450,000	450,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$3,803,026</b>	<b>\$4,036,340</b>	<b>\$4,119,668</b>	<b>\$4,238,736</b>



**Fund: Enterprise – 620****Function: Miscellaneous - Liquor Store****Department: Buffalo Wine & Spirits****Description of Services:**

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

**Budget Summary:**

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Taxes	21,458	-	-	-	0.0%
Intergovernmental	922	-	-	-	0.0%
Sales	3,945,748	4,085,000	4,183,694	4,248,050	4.0%
Other Revenue	987	400	729	500	25.0%
Other Financing Sources	-	-	-	-	0.0%
Transfer In	-	-	-	-	0.0%
<b>Total</b>	<b>\$3,969,115</b>	<b>\$4,085,400</b>	<b>\$4,184,423</b>	<b>\$4,248,550</b>	<b>4.0%</b>

<b>Expenses</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	315,384	377,240	403,607	403,555	7.0%
Supplies	2,874,126	2,979,500	3,024,662	3,099,000	4.0%
Other Services & Charges	212,786	229,238	241,037	250,993	9.5%
Capital Outlay	-	-	-	35,000	100.0%
Debt Service	730	362	362	188	-48.1%
Transfers Out	400,000	450,000	450,000	450,000	0.0%
<b>Total</b>	<b>\$3,803,026</b>	<b>\$4,036,340</b>	<b>\$4,119,668</b>	<b>\$4,238,736</b>	<b>5.0%</b>

**Budget Detail:**

		<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000	TAX LEVY	21,458	-	-	-
<b>TOTAL TAXES</b>		<b>21,458</b>			
33400-0000	STATE GRANTS & AIDS	922	-	-	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>922</b>			
37811-0000	LIQUOR SALES	1,321,475	1,375,000	1,449,498	1,457,500
37812-0000	BEER SALES	1,892,681	1,950,000	1,990,921	2,028,000
37813-0000	WINE SALES	643,750	675,000	657,133	675,000
37815-0000	OTHER MERCHANDISE	87,840	85,000	86,142	87,550
<b>TOTAL SALES</b>		<b>3,945,748</b>	<b>4,085,000</b>	<b>4,183,694</b>	<b>4,248,050</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
36210-0000	INTEREST EARNED	797	400	573	500
36222-0000	REFUNDS & REIMBURSEMENTS	3	-	20	-
36237-0000	ADVERTISING	-	-	-	-
36240-0000	OTHER REVENUE	188	-	137	-
<b>TOTAL OTHER REVENUE</b>		<b>987</b>	<b>400</b>	<b>729</b>	<b>500</b>
<b>TOTAL REVENUE</b>		<b>3,969,115</b>	<b>4,085,400</b>	<b>4,184,423</b>	<b>4,248,550</b>
39101-0000	SALE OF PROPERTY	-	-	-	-
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>3,969,115</b>	<b>4,085,400</b>	<b>4,184,423</b>	<b>4,248,550</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>PANDEMIC RESPONSE   42800</b>					
42800-1010	WAGES	-	-	3,350	-
42800-1210	PERA CONTRIBUTIONS	-	-	251	-
42800-1220	FICA CONTRIBUTIONS	-	-	198	-
42800-1240	MEDICARE CONTRIBUTIONS	-	-	46	-
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>3,846</b>	<b>-</b>
42800-4370	SAFETY EXPENSE	-	-	108	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>-</b>	<b>108</b>	<b>-</b>
<b>TOTAL PANDEMIC RESPONSE</b>		<b>-</b>	<b>-</b>	<b>3,954</b>	<b>-</b>
<b>MERCHANDISE PURCHASES OFF-SALE   49750</b>					
49750-2510	OFF SALE LIQUOR	911,256	962,500	1,000,154	1,093,125
49750-2520	MDSE FOR RESALE - BEER	1,406,159	1,482,000	1,473,282	1,419,600
49750-2530	OFF SALE WINE	429,395	415,000	440,279	459,000
49750-2550	MDSE FOR RESALE- ICE	9,202	10,000	7,801	10,000
49750-2590	MDSE FOR RESALE - OTHER	41,240	45,000	40,487	43,775
49750-2600	DISCOUNT ON SALE	39,077	31,500	40,000	40,000
<b>TOTAL SUPPLIES</b>		<b>2,836,328</b>	<b>2,946,000</b>	<b>3,002,002</b>	<b>3,065,500</b>
49750-3330	FREIGHT	25,383	24,000	22,352	24,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>25,383</b>	<b>24,000</b>	<b>22,352</b>	<b>24,000</b>
<b>TOTAL MERCHANDISE PURCHASES OFF-SALE</b>		<b>2,861,712</b>	<b>2,970,000</b>	<b>3,024,354</b>	<b>3,089,500</b>
<b>SALARIES &amp; BENEFITS   49770</b>					
49770-1010	SALARIES/WAGES	297,846	299,818	317,846	320,308
49770-1110	SEVERANCE EXPENSE	1,001	-	-	-
49770-1150	VACATION/COMP WAGE ACCRUAL	(3,716)	-	-	-
49770-1210	PERA CONTRIBUTIONS (7.5%)	(32,482)	22,486	23,838	24,023
49770-1220	FICA CONTRIBUTIONS (6.20%)	16,959	18,589	19,706	19,859
49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	3,967	4,347	4,609	4,644
49770-1310	HEALTH INSURANCE	31,809	32,000	33,762	34,721
49770-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>315,384</b>	<b>377,240</b>	<b>399,761</b>	<b>403,555</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>315,384</b>	<b>377,240</b>	<b>399,761</b>	<b>403,555</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>ADMINISTRATION &amp; GENERAL   49775</b>					
49775-2070	TRAINING	340	350	238	350
49775-2110	CLEANING SUPPLIES/EXPENSE	1,357	2,000	2,000	2,000
49775-2120	VEHICLE EXPENSE/FUEL	270	1,000	273	1,000
49775-2170	SUPPLIES	10,060	10,000	5,000	10,000
49775-2180	UNIFORM/CLOTHING ALLOWANCE	70	150	150	150
49775-2280	MAINTENANCE & REPAIRS	25,701	20,000	15,000	20,000
<b>TOTAL SUPPLIES</b>		<b>37,798</b>	<b>33,500</b>	<b>22,660</b>	<b>33,500</b>
49775-3010	AUDITING/ACCOUNTING	3,768	5,000	4,879	5,000
49775-3020	PROFESSIONAL FEES	176	-	114	-
49775-3060	EMPLOYMENT PHYSICAL	135	500	38	500
49775-3210	TELEPHONE	1,864	2,000	1,902	2,000
49775-3610	LIABILITY INSURANCE	16,829	18,000	24,486	24,000
49775-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-
49775-3820	UTILITIES	29,260	31,000	26,109	30,000
49775-3821	SECURITY	1,068	1,750	2,000	1,750
49775-4200	DEPRECIATION	32,904	34,000	31,043	32,000
49775-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-
49775-4310	CASH OVER/SHORT	(5)	-	(418)	-
49775-4315	LIQUOR NSF CHECKS	135	-	431	-
49775-4330	DUES & SUBSCRIPTIONS	1,870	2,000	2,500	2,000
49775-4370	SAFETY EXPENSE	136	500	557	500
49775-4380	TECHNOLOGY EXPENSE - DIRECT	12,371	1,500	8,500	8,500
49775-4395	LIQUOR MISCELLANEOUS	1,297	1,000	500	1,000
49775-4396	CREDIT CARD FEES	81,510	80,000	87,236	85,000
49775-4398	BAD DEBT EXPENSE	-	-	-	-
49775-4402	ADVERTISING/MARKETING	4,088	5,000	4,000	5,000
49775-4500	ALLOCATION - IT USER CHARGES	-	22,988	24,700	29,743
49775-6125	INTEREST EXPENSE	-	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>187,403</b>	<b>205,238</b>	<b>218,577</b>	<b>226,993</b>
49775-5550	CAPITAL OUTLAY	-	-	-	35,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>
49775-6110	BOND INTEREST	197	-	-	-
49775-6131	LP INTEREST - 2014	1	-	-	-
49775-6136	LP INTEREST - 2018	532	362	362	188
<b>TOTAL DEBT SERVICE</b>		<b>730</b>	<b>362</b>	<b>362</b>	<b>188</b>
49775-7210	TRANSFER OUT - TO PARK FUND	400,000	450,000	450,000	450,000
<b>TOTAL OTHER FINANCING USE</b>		<b>400,000</b>	<b>450,000</b>	<b>450,000</b>	<b>450,000</b>
<b>TOTAL ADMINISTRATION &amp; GENERAL</b>		<b>625,931</b>	<b>689,100</b>	<b>691,599</b>	<b>745,681</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>3,803,026</b>	<b>4,036,340.00</b>	<b>4,119,668</b>	<b>4,238,736</b>

### Budget Commentary:

- ❖ Sales at the highway liquor store have been gradually increasing the last few years. The 2021 budget anticipates a continuance of that trend.

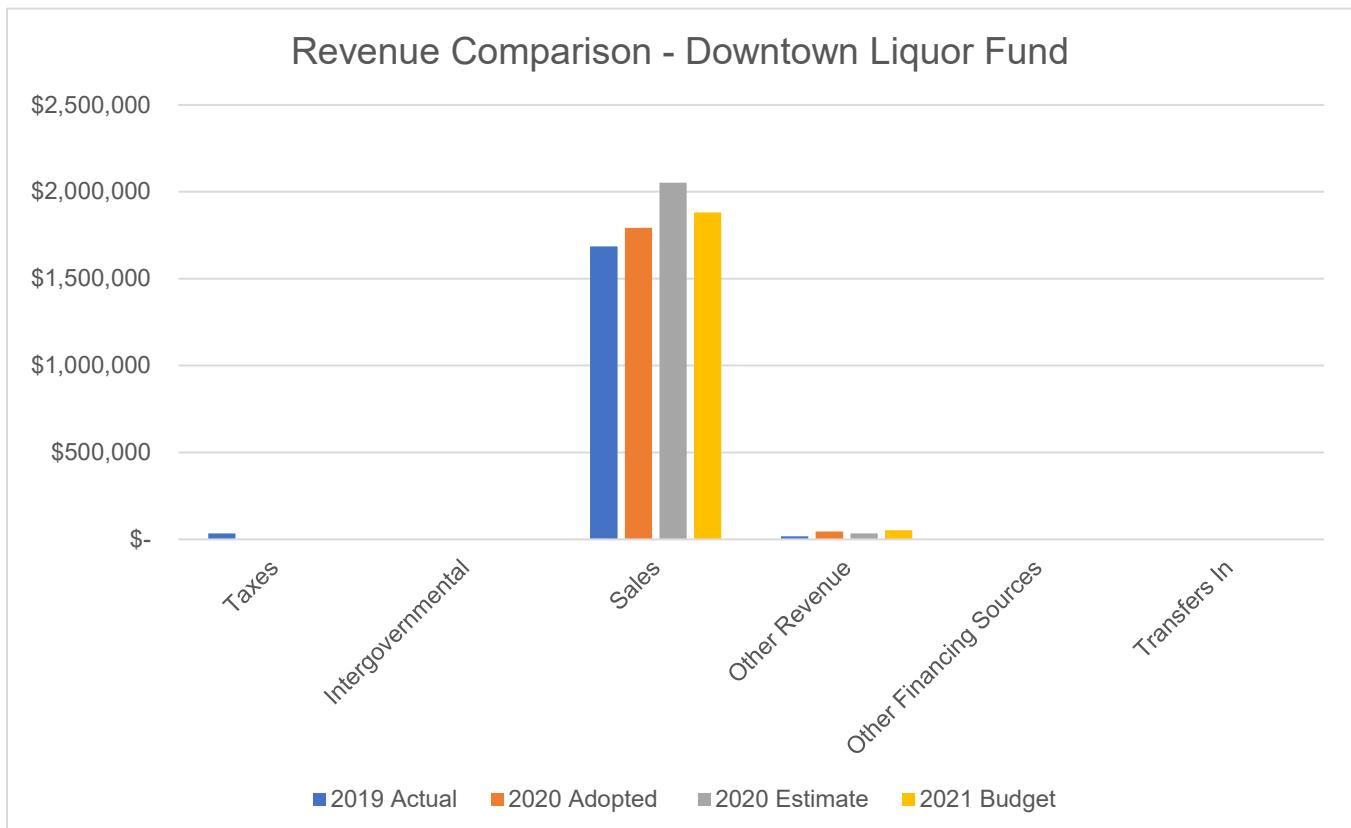
**2021 BUDGET SUMMARY – DOWNTOWN LIQUOR (FUND 621)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	34,278	-	-	-
Intergovernmental	-	-	-	-
Sales	1,686,764	1,792,000	2,051,764	1,881,600
Other Revenue	17,493	46,107	34,249	53,200
<b>Total Revenues</b>	<b>1,738,535</b>	<b>1,838,107</b>	<b>2,086,013</b>	<b>1,934,800</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>\$1,738,535</b>	<b>\$1,838,107</b>	<b>\$2,086,013</b>	<b>\$1,934,800</b>
<b>Expenditures</b>				
Personal Services	200,425	212,500	261,878	280,691
Supplies	1,255,171	1,298,900	1,403,665	1,382,820
Other Services & Charges	132,505	150,061	175,797	185,213
Capital Outlay	-	139,970	139,970	25,000
Debt Service	848	362	362	188
<b>Total Expenditures</b>	<b>1,588,949</b>	<b>1,801,793</b>	<b>1,981,672</b>	<b>1,873,912</b>
<b>Other Uses</b>				
Transfers Out	75,000	25,000	25,000	50,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$1,663,949</b>	<b>\$1,826,793</b>	<b>\$2,006,672</b>	<b>\$1,923,912</b>
<b>Change in Net Assets</b>	<b>\$74,586</b>	<b>\$11,314</b>	<b>\$79,341</b>	<b>\$10,888</b>
<b>Net Assets, January 1</b>	<b>\$1,069,001</b>	<b>\$1,143,587</b>	<b>\$1,143,587</b>	<b>\$1,222,928</b>
<b>Net Assets, December 31</b>	<b>\$1,143,587</b>	<b>\$1,154,901</b>	<b>\$1,222,928</b>	<b>\$1,233,816</b>

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

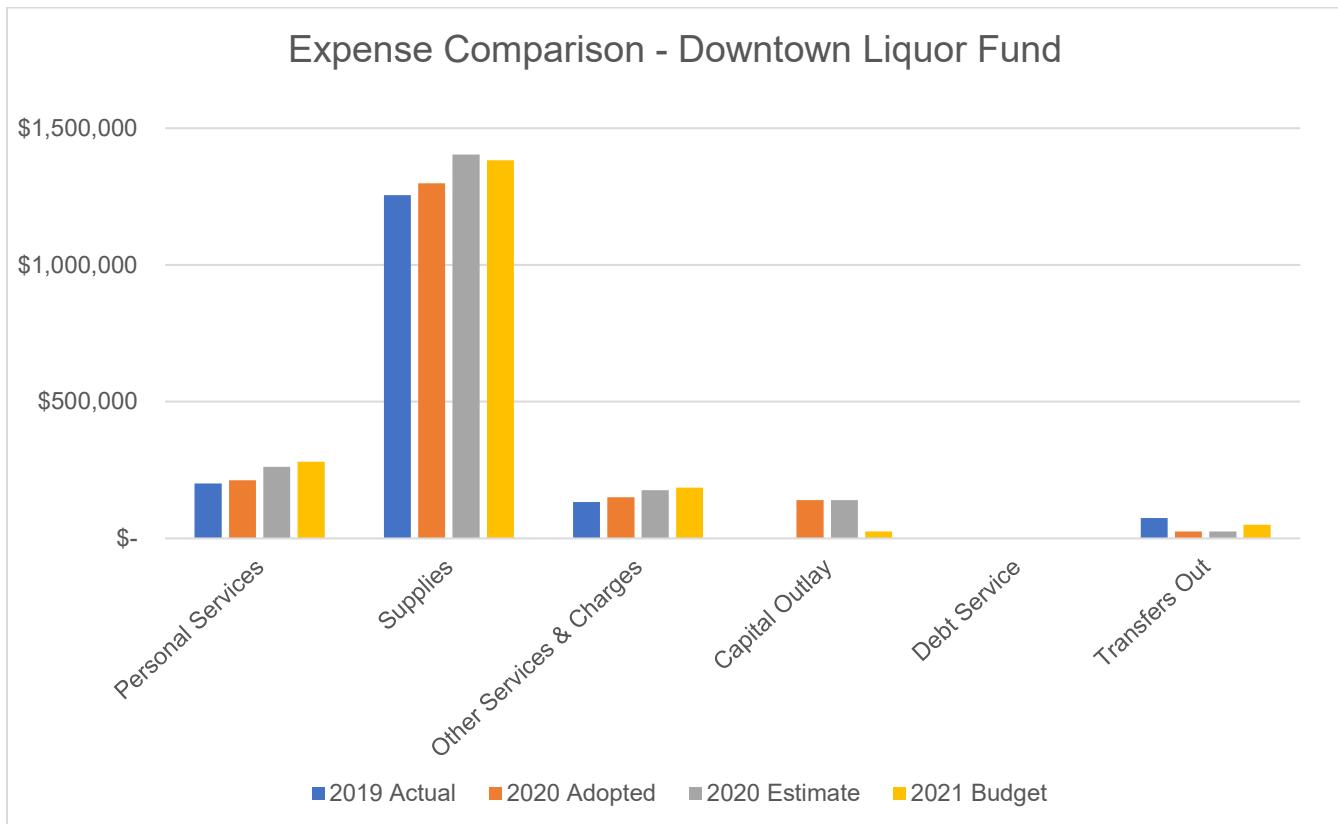
## REVENUE COMPARISON – DOWNTOWN LIQUOR FUND

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	34,278	-	-	-
Intergovernmental	-	-	-	-
Sales	1,686,764	1,792,000	2,051,764	1,881,600
Other Revenue	17,493	46,107	34,249	53,200
Other Financing Sources	-	-	-	-
Transfers In	-	-	-	-
<b>Total Revenues &amp; Other Sources</b>	<b>\$1,738,535</b>	<b>\$1,838,107</b>	<b>\$2,086,013</b>	<b>\$1,934,800</b>



## EXPENSE COMPARISON – DOWNTOWN LIQUOR FUND

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	200,425	212,500	261,878	280,691
Supplies	1,255,171	1,298,900	1,403,665	1,382,820
Other Services & Charges	132,505	150,061	175,797	185,213
Capital Outlay	-	139,970	139,970	25,000
Debt Service	848	362	362	188
Transfers Out	75,000	25,000	25,000	50,000
<b>Total Expenses &amp; Other Uses</b>	<b>\$1,663,949</b>	<b>\$1,826,793</b>	<b>\$2,006,672</b>	<b>\$1,923,912</b>



**Fund:** Enterprise – 621

**Function:** Miscellaneous - Liquor Store

**Department:** Downtown Wine & Spirits

#### Description of Services:

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

#### Budget Summary:

Revenues	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Taxes	34,278	-	-	-	0.0%
Sales	1,686,764	1,792,000	2,051,764	1,881,600	5.0%
Other Revenue	17,493	46,107	34,249	53,200	15.4%
Other Financing Sources	-	-	-	-	0.0%
Transfer In	-	-	-	-	0.0%
<b>Total</b>	<b>\$1,738,535</b>	<b>\$1,838,107</b>	<b>\$2,086,013</b>	<b>\$1,934,800</b>	<b>5.3%</b>

Expenses	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	200,425	212,500	261,878	280,691	32.1%
Supplies	1,255,171	1,298,900	1,403,665	1,382,820	6.5%
Other Services & Charges	132,505	150,061	175,797	185,213	23.4%
Capital Outlay	-	139,970	139,970	25,000	-82.1%
Debt Service	848	362	362	188	-48.1%
Transfers Out	75,000	25,000	25,000	50,000	100.0%
<b>Total</b>	<b>\$1,663,949</b>	<b>\$1,826,793</b>	<b>\$2,006,672</b>	<b>\$1,923,912</b>	<b>5.3%</b>

#### Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000	TAX LEVY	34,278	-	-	-
<b>TOTAL TAXES</b>		<b>34,278</b>	<b>-</b>	<b>-</b>	<b>-</b>
37811-0000	LIQUOR SALES	577,950	600,000	727,950	630,000
37812-0000	BEER SALES	758,442	825,000	918,442	866,250
37813-0000	WINE SALES	315,946	330,000	365,946	346,500
37815-0000	OTHER MERCHANDISE	34,426	37,000	39,426	38,850
<b>TOTAL SALES</b>		<b>1,686,764</b>	<b>1,792,000</b>	<b>2,051,764</b>	<b>1,881,600</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
36210-0000	INTEREST EARNED	25	-	143	-
36220-0000	RENTS & ROYALTIES	17,276	46,107	33,737	52,900
36222-0000	REFUNDS & REIMBURSEMENTS	18	-	13	-
36237-0000	ADVERTISING	-	-	-	-
36240-0000	OTHER REVENUE	173	-	356	300
<b>TOTAL OTHER REVENUE</b>		<b>17,493</b>	<b>46,107</b>	<b>34,249</b>	<b>53,200</b>
<b>TOTAL REVENUE</b>		<b>1,738,535</b>	<b>1,838,107</b>	<b>2,086,013</b>	<b>1,934,800</b>
39101-0000	SALE OF PROPERTY	-	-	-	-
39330-0000	LEASE PURCHASE PROCEEDS	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>1,738,535</b>	<b>1,838,107</b>	<b>2,086,013</b>	<b>1,934,800</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>PANDEMIC RESPONSE   42800</b>					
42800-1010	WAGES	-	-	3,344	-
42800-1210	PERA CONTRIBUTIONS	-	-	251	-
42800-1220	FICA CONTRIBUTIONS	-	-	202	-
42800-1240	MEDICARE CONTRIBUTIONS	-	-	47	-
42800-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>-</b>	<b>3,843</b>	<b>-</b>
42800-4370	SAFETY EXPENSE	-	-	12	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>-</b>	<b>12</b>	<b>-</b>
<b>TOTAL PANDEMIC RESPONSE</b>		<b>-</b>	<b>-</b>	<b>3,855</b>	<b>-</b>
<b>MERCHANDISE PURCHASES OFF-SALE   49750</b>					
49750-2510	OFF SALE LIQUOR	419,017	450,000	479,017	472,500
49750-2520	MDSE FOR RESALE - BEER	552,372	575,000	642,372	606,375
49750-2530	OFF SALE WINE	218,003	210,000	214,003	235,620
49750-2550	MDSE FOR RESALE- ICE	3,588	3,250	3,467	3,500
49750-2590	MDSE FOR RESALE - OTHER	15,186	19,000	20,186	19,425
49750-2600	CUSTOMER DISCOUNTS	23,280	21,000	27,353	23,000
<b>TOTAL SUPPLIES</b>		<b>1,231,448</b>	<b>1,278,250</b>	<b>1,386,399</b>	<b>1,360,420</b>
49750-3330	FREIGHT	12,267	13,000	13,305	13,500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>12,267</b>	<b>13,000</b>	<b>13,305</b>	<b>13,500</b>
<b>TOTAL MERCHANDISE PURCHASES OFF-SALE</b>		<b>1,243,714</b>	<b>1,291,250</b>	<b>1,399,704</b>	<b>1,373,920</b>
<b>SALARIES &amp; BENEFITS   49770</b>					
49770-1010	SALARIES/WAGES	149,622	156,752	194,622	213,608
49770-1110	SEVERANCE EXPENSE	229	-	-	-
49770-1150	VACATION/COMP WAGE ACCRUAL	(672)	-	-	-
49770-1210	PERA CONTRIBUTIONS (7.50%)	11,194	11,756	14,597	16,021
49770-1220	FICA CONTRIBUTIONS (6.20%)	9,084	9,719	12,067	13,244
49770-1240	MEDICARE CONTRIBUTIONS (1.45%)	2,124	2,273	2,822	3,097
49770-1310	HEALTH INSURANCE	28,843	32,000	33,927	34,721
49770-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>		<b>200,425</b>	<b>212,500</b>	<b>258,035</b>	<b>280,691</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>200,425</b>	<b>212,500</b>	<b>258,035</b>	<b>280,691</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>ADMINISTRATION &amp; GENERAL   49775</b>					
49775-2070	TRAINING	340	750	238	750
49775-2110	CLEANING SUPPLIES/EXPENSE	1,612	1,750	3,379	3,500
49775-2120	VEHICLE EXPENSE/FUEL	109	1,000	500	1,000
49775-2170	SUPPLIES	5,802	5,000	3,000	5,000
49775-2180	UNIFORM/CLOTHING ALLOWANCE	209	150	150	150
49775-2280	MAINTENANCE & REPAIRS	15,651	12,000	10,000	12,000
<b>TOTAL SUPPLIES</b>		<b>23,723</b>	<b>20,650</b>	<b>17,266</b>	<b>22,400</b>
49775-3010	AUDITING/ACCOUNTING	3,768	4,500	4,879	4,500
49775-3020	PROFESSIONAL FEES	-	1,300	114	1,300
49775-3060	PERSONNEL TESTING	153	250	-	250
49775-3210	TELEPHONE	1,867	2,000	1,891	2,000
49775-3610	LIABILITY INSURANCE	15,942	16,500	23,536	20,000
49775-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	-
49775-3820	UTILITIES	21,208	25,000	18,500	20,000
49775-3821	SECURITY	1,192	1,500	3,216	1,800
49775-4200	DEPRECIATION EXPENSE	25,060	25,000	24,364	25,000
49775-4202	LOSS ON DISPOSAL OF EQUIPMENT	-	-	-	-
49775-4310	CASH OVER/SHORT	123	250	544	250
49775-4315	NSF CHECKS	115	-	99	-
49775-4330	DUES & SUBSCRIPTIONS	2,442	2,000	2,315	2,400
49775-4370	SAFETY EXPENSE	-	250	289	250
49775-4380	TECHNOLOGY EXPENSE - DIRECT	8,992	1,500	8,800	8,500
49775-4395	MISCELLANEOUS	892	1,000	8,000	8,000
49775-4396	CREDIT CARD FEES	35,820	38,000	47,834	45,000
49775-4402	ADVERTISING/MARKETING	2,587	3,000	3,000	3,000
49775-4500	ALLOCATION - IT USER CHARGES	-	14,511	15,099	29,463
49775-6125	INTEREST EXPENSE	79	500	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>120,238</b>	<b>137,061</b>	<b>162,480</b>	<b>171,713</b>
49775-5550	CAPITAL OUTLAY	-	139,970	139,970	25,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>139,970</b>	<b>139,970</b>	<b>25,000</b>
49775-6110	BOND INTEREST	315	-	-	-
49775-6131	L.P. INTEREST - 2014	1	-	-	-
49775-6136	L.P. INTEREST - 2018	532	362	362	188
<b>TOTAL DEBT SERVICE</b>		<b>848</b>	<b>362</b>	<b>362</b>	<b>188</b>
49775-7210	TRANSFER OUT - TO PARK FUND	75,000	25,000	25,000	50,000
<b>TOTAL OTHER FINANCING USE</b>		<b>75,000</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>
<b>TOTAL ADMINISTRATION &amp; GENERAL</b>		<b>219,809</b>	<b>323,043</b>	<b>345,078</b>	<b>269,301</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>1,663,949</b>	<b>1,826,793</b>	<b>2,006,672</b>	<b>1,923,912</b>

### 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 2021 with the opening of two new multi-housing buildings in downtown Buffalo.

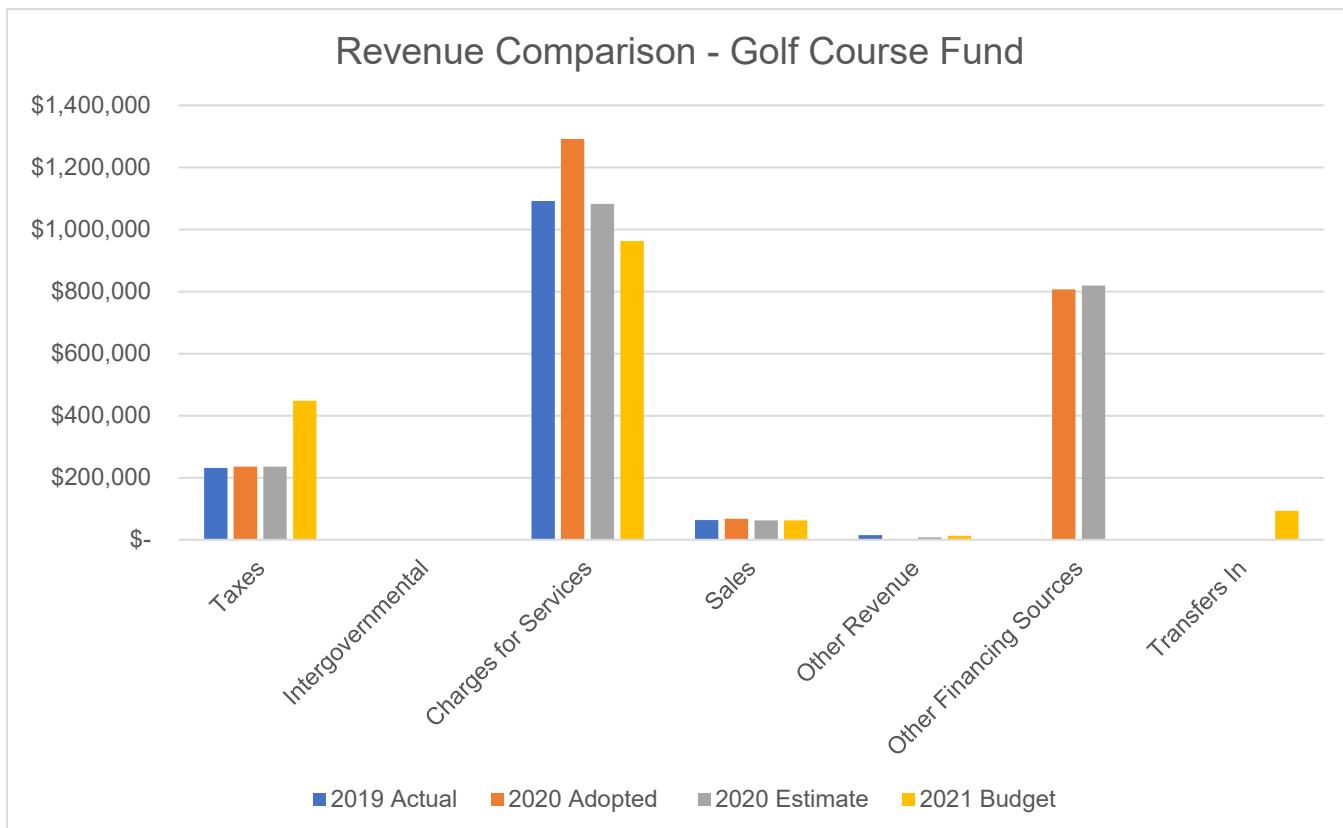
**2021 BUDGET SUMMARY – GOLF COURSE (FUND 640)**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	232,011	235,625	235,625	448,431
Intergovernmental	1,096	-	2,041	-
Charges for Services	1,091,501	1,291,500	1,082,629	962,900
Sales	63,433	68,000	62,151	62,000
Other Revenue	15,495	1,200	8,275	12,567
<b>Total Revenues</b>	<b>1,403,536</b>	<b>1,596,325</b>	<b>1,390,721</b>	<b>1,485,898</b>
<b>Other Sources</b>				
Other Financing Sources	218	806,872	818,952	-
Transfers In	-	-	-	93,533
<b>Total Revenue &amp; Other Sources</b>	<b>\$1,403,754</b>	<b>\$2,403,197</b>	<b>\$2,209,673</b>	<b>\$1,579,431</b>
<b>Expenditures</b>				
Personal Services	1,039,574	800,496	674,164	548,243
Supplies	481,979	500,375	294,697	325,150
Other Services & Charges	377,691	247,283	326,988	342,841
Capital Outlay	636,403	271,872	297,099	15,000
Debt Service	81,113	72,065	79,732	88,133
<b>Total Expenditures</b>	<b>\$2,616,760</b>	<b>\$1,992,091</b>	<b>\$1,672,680</b>	<b>\$1,319,367</b>
<b>Other Uses</b>				
Transfers Out	-	-	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$2,616,760</b>	<b>\$1,992,091</b>	<b>\$1,672,680</b>	<b>\$1,319,367</b>
<b>Change in Net Assets</b>	<b>(\$1,213,006)</b>	<b>\$411,106</b>	<b>\$536,993</b>	<b>\$260,064</b>
<b>Net Assets, January 1</b>	<b>(\$6,168,718)</b>	<b>(\$7,381,724)</b>	<b>(\$7,381,724)</b>	<b>(\$6,844,731)</b>
<b>Net Assets, December 31</b>	<b>(\$7,381,724)</b>	<b>(\$6,970,618)</b>	<b>(\$6,844,731)</b>	<b>(\$6,584,667)</b>

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

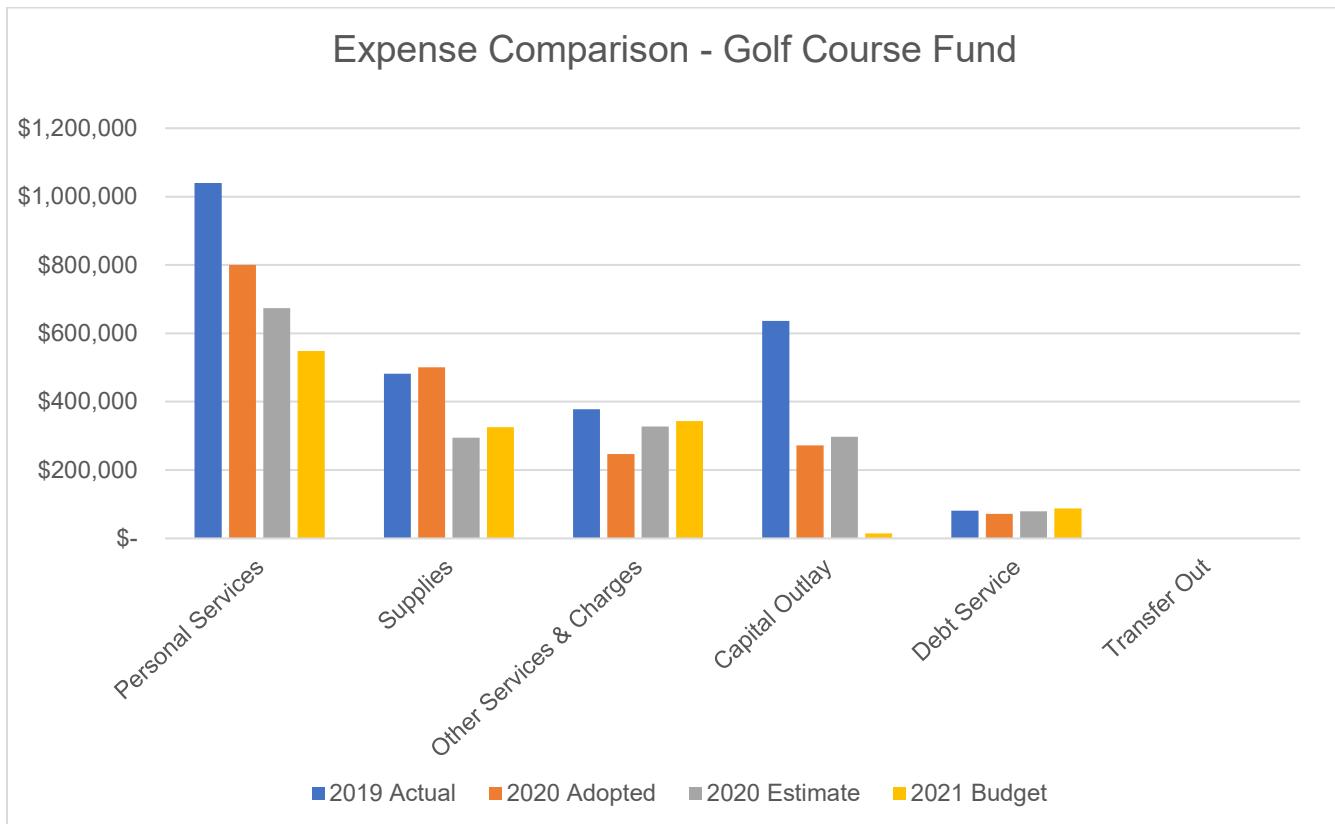
## REVENUE COMPARISON – GOLF COURSE FUND

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	232,011	235,625	235,625	448,431
Intergovernmental	1,096	-	2,041	-
Charges for Services	1,091,501	1,291,500	1,082,629	962,900
Sales	63,433	68,000	62,151	62,000
Other Revenue	15,495	1,200	8,275	12,567
Other Financing Sources	218	806,872	818,952	-
Transfers In	-	-	-	93,533
<b>Total Revenues &amp; Other Sources</b>	<b>\$1,403,754</b>	<b>\$2,403,197</b>	<b>\$2,209,673</b>	<b>\$1,579,431</b>



## EXPENSE COMPARISON – GOLF COURSE FUND

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	1,039,574	800,496	674,164	548,243
Supplies	481,979	500,375	294,697	325,150
Other Services & Charges	377,691	247,283	326,988	342,841
Capital Outlay	636,403	271,872	297,099	15,000
Debt Service	81,113	72,065	79,732	88,133
Transfers Out	-	-	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>\$2,616,760</b>	<b>\$1,992,091</b>	<b>\$1,672,680</b>	<b>\$1,319,367</b>



**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	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Taxes	232,011	235,625	235,625	448,431	90.3%
Intergovernmental	1,096	-	2,041	-	0.0%
Charges for Services	1,091,501	1,291,500	1,082,629	962,900	-25.4%
Sales	63,433	68,000	62,151	62,000	-8.8%
Other Revenue	15,495	1,200	8,275	12,567	947.3%
Other Financing Sources	218	806,872	818,952	-	-100.0%
Transfer In	-	-	-	93,533	100.0%
<b>Total</b>	<b>\$1,403,754</b>	<b>\$2,403,197</b>	<b>\$2,209,673</b>	<b>\$1,579,431</b>	<b>-34.3%</b>

Expenses	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget	% Change
Personal Services	1,039,574	800,496	674,164	548,243	-31.5%
Supplies	481,979	500,375	294,697	325,150	-35.0%
Other Services & Charges	377,691	247,283	326,988	342,841	-1.3%
Capital Outlay	636,403	271,872	297,099	15,000	-94.5%
Debt Service	81,113	72,065	79,732	88,133	22.3%
Transfers Out	-	-	-	-	0.0%
<b>Total</b>	<b>\$2,616,760</b>	<b>1,992,091</b>	<b>\$1,672,680</b>	<b>\$1,319,367</b>	<b>-33.8%</b>

### Budget Detail:

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>REVENUE &amp; OTHER FINANCING SOURCES</b>					
31010-0000	TAX LEVY ~ DEBT SERVICE	232,011	235,625	235,625	232,370
31950-0000	TAX LEVY ~ LEASE PURCHASE	-	-	-	216,061
<b>TOTAL TAXES</b>		<b>232,011</b>	<b>235,625</b>	<b>235,625</b>	<b>448,431</b>
33400-0000	STATE GRANTS & AIDS	1,096	-	2,041	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,096</b>	<b>-</b>	<b>2,041</b>	<b>-</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
34710-0000	GREEN FEES	349,075	340,000	520,039	400,000
34711-0000	MEMBERSHIP FEES	176,117	180,000	163,185	180,000
34712-0000	CART RENTAL	106,374	110,000	179,395	120,000
34725-0000	HANDICAP FEES	3,880	3,500	3,214	3,000
37911-0000	LIQUOR	66,572	105,000	31,253	44,400
37912-0000	BEER	112,101	171,000	70,576	111,000
37913-0000	WINE	12,058	16,000	3,000	3,000
37914-0000	OTHER BEVERAGES	20,834	31,500	25,929	42,000
37915-0000	FOOD SALES	235,203	316,000	83,537	48,000
37916-0000	EVENTS	135	500	-	-
37917-0000	FACILITY RENT	8,103	15,600	2,000	10,000
37918-0000	SERVICE CHARGES	1,050	2,400	500	1,500
TOTAL CHARGES FOR SERVICES		1,091,501	1,291,500	1,082,629	962,900
34713-0000	PRO SHOP SALES	63,433	68,000	62,151	62,000
TOTAL SALES		63,433	68,000	62,151	62,000
36210-0000	INTEREST EARNED	-	-	-	-
36220-0000	RENTS & ROYALTIES	10,492	1,200	1,200	1,200
36222-0000	REFUNDS & REIMBURSEMENTS	91	-	5,608	-
36230-0000	CONTRIBUTIONS/DONATIONS	1,000	-	-	-
36236-0000	INTEREST EARNED ~ BONDS	1,367	-	1,367	1,367
36240-0000	OTHER REVENUE	2,369	-	-	10,000
37821-0000	ATM COMMISSION	176	-	100	-
TOTAL OTHER REVENUE		15,495	1,200	8,275	12,567
TOTAL REVENUE		1,403,536	1,596,325	1,390,721	1,485,898
39101-0000	SALE OF PROPERTY	-	-	9,806	-
39102-0000	INSURANCE RECOVERIES	-	-	-	-
39103-0000	GAIN ON DISPOSAL OF FIXED ASSETS	218	-	-	-
39201-0000	TRANSFER IN - FROM LIQUOR	-	-	-	-
39203-0000	TRANSFER IN - FROM GENERAL	-	-	-	93,533
39330-0000	LEASE PURCHASE PROCEEDS	-	806,872	809,146	-
TOTAL OTHER FINANCING SOURCES		218	806,872	818,952	93,533
TOTAL REVENUE & OTHER FINANCING SOURCES		1,403,754	2,403,197	2,209,673	1,579,431
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
<b>PANDEMIC RESPONSE   42800</b>					
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	-	-	97	-
TOTAL OTHER SERVICES & CHARGES		-	-	97	-
<b>TOTAL PANDEMIC RESPONSE</b>		-	-	1,648	-

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
<b>COURSE &amp; GROUNDS   49816</b>					
49816-1010	SALARIES & WAGES	231,996	232,726	252,996	238,096
49816-1110	SEVERANCE EXPENSE	2,028	-	-	-
49816-1150	VACATION/COMP WAGE ACCRUAL	1,314	-	-	-
49816-1210	PERA CONTRIBUTIONS ~ 7.5%	223,964	17,454	18,975	17,857
49816-1220	FICA CONTRIBUTIONS ~ 6.2%	14,664	14,429	15,686	14,762
49816-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	3,429	3,375	3,668	3,452
49816-1310	HEALTH / DENTAL / LIFE INSURANCE	10,427	8,855	8,842	8,842
49816-1420	UNEMPLOYMENT BENEFITS	8,551	7,500	7,500	7,500
<b>TOTAL PERSONAL SERVICES</b>		<b>496,373</b>	<b>284,339</b>	<b>307,667</b>	<b>290,509</b>
48916-2070	TRAINING	2,210	1,600	1,600	1,500
49816-2150	MATERIALS/SUPPLIES	12,604	7,000	6,000	7,000
49816-2180	UNIFORM/CLOTHING ALLOWANCE	-	225	225	150
49816-2210	MAINTENANCE & REPAIRS ~ EQUIPMENT	16,563	18,000	18,000	18,000
49816-2220	GOLF COURSE OPERATIONS	7,896	8,000	8,000	7,500
49816-2222	CHEMICALS & FERTILIZERS	45,897	55,000	55,000	55,000
49816-2223	GAS/OIL/LUBE	10,874	10,000	10,000	10,000
49816-2224	SAND/SEED/SOD	4,313	6,000	6,000	6,000
49816-2280	MAINTENANCE & REPAIRS ~ GROUNDS	4,586	4,000	8,500	10,000
49816-2282	IRRIGATION MAINTENANCE & REPAIRS	11,952	6,000	6,000	9,500
49816-2289	UNIFORMS/LAUNDRY	98	1,500	-	1,000
49816-2291	MAINTENANCE & REPAIRS ~ BUILDINGS	2,213	2,000	500	2,000
<b>TOTAL SUPPLIES</b>		<b>119,206</b>	<b>119,325</b>	<b>119,825</b>	<b>127,650</b>
49816-3020	PROFESSIONAL FEES	-	500	1,000	1,000
49816-3060	PERSONNEL TESTING	-	-	-	-
49816-4395	MISCELLANEOUS	641	500	500	500
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>641</b>	<b>1,000</b>	<b>1,500</b>	<b>1,500</b>
49816-5550	CAPITAL OUTLAY	85,985	271,872	242,444	-
49816-5564	2018-12 BRIDGE REPLACEMENTS	523,532	-	54,655	-
<b>TOTAL CAPITAL OUTLAY</b>		<b>609,517</b>	<b>271,872</b>	<b>297,099</b>	<b>-</b>
49816-6130	LP INTEREST - 2013	-	-	-	-
49816-6131	LP INTEREST - 2014	27	-	-	-
49816-6133	LP INTEREST - 2016	276	22	22	-
49816-6135	LP INTEREST - 2017	750	503	503	247
49816-6136	LP INTEREST - 2018	719	476	476	225
49816-6138	LP INTEREST - 2019 (2ND)	-	-	986	777
49816-6139	LP INTEREST - 2020	-	-	6,780	19,029
<b>TOTAL DEBT SERVICE</b>		<b>1,773</b>	<b>1,001</b>	<b>8,767</b>	<b>20,278</b>
<b>TOTAL COURSE &amp; GROUNDS</b>		<b>1,227,510</b>	<b>677,537</b>	<b>734,858</b>	<b>439,937</b>
<b>FOOD &amp; BEVERAGE   49817</b>					
49817-1010	WAGES	293,283	276,000	131,556	60,000
49817-1060	CONTRACT LABOR	-	-	-	-
49817-1110	SEVERANCE EXPENSE	4,028	-	-	-
49817-1150	VACATION/COMP WAGE ACCRUAL	6,116	-	-	-
49817-1210	PERA CONTRIBUTIONS	20,579	20,700	9,867	4,500
49817-1220	FICA CONTRIBUTIONS	21,537	17,112	8,157	3,720
49817-1240	MEDICARE CONTRIBUTIONS	5,037	4,002	1,908	870
49817-1310	HEALTH INSURANCE	23,896	31,161	18,405	13,523
49817-1420	UNEMPLOYMENT BENEFITS	-	-	710	-
<b>TOTAL PERSONAL SERVICES</b>		<b>374,475</b>	<b>348,975</b>	<b>170,603</b>	<b>82,613</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
49817-2070	TRAINING	534	300	500	500
49817-2150	SUPPLIES	36,782	30,000	6,000	5,000
49817-2180	UNIFORM/CLOTHING ALLOWANCE	150	375	75	75
49817-2200	OPERATIONS	34,848	18,000	3,500	3,500
49817-2210	EQUIPMENT MAINTENANCE	4,421	6,000	4,000	3,000
49817-2280	MAINTENANCE & REPAIRS	-	-	-	-
49817-2289	UNIFORMS & LAUNDRY	9,502	18,000	2,000	5,000
49817-2510	LIQUOR	13,457	17,850	13,500	17,600
49817-2520	BEER	30,693	42,750	20,148	31,000
49817-2530	WINE	3,737	4,000	3,000	3,000
49817-2590	OTHER BEVERAGES	12,537	18,900	17,485	29,000
49817-2591	FOOD (PREPARED/PACKAGED)	97,843	110,600	41,194	23,000
<b>TOTAL SUPPLIES</b>		<b>244,504</b>	<b>266,775</b>	<b>111,402</b>	<b>120,675</b>
49817-3020	PROFESSIONAL FEES	-	-	-	-
49817-3060	PERSONNEL TESTING	409	230	137	150
49817-3330	FREIGHT CHARGES	1,320	1,320	250	500
49817-4180	EVENTS EXPENSE	5,370	1,417	150	-
49817-4392	INVENTORY ADJUSTMENT		-	-	-
49817-4395	MISCELLANEOUS	869	-	-	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>7,967</b>	<b>2,967</b>	<b>537</b>	<b>650</b>
49817-5550	CAPITAL OUTLAY	14,436	-		15,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>14,436</b>	<b>-</b>	<b>-</b>	<b>15,000</b>
<b>TOTAL FOOD &amp; BEVERAGE</b>		<b>641,382</b>	<b>618,717</b>	<b>282,542</b>	<b>218,938</b>
<b>BUILDING &amp; GENERAL   49818</b>					
49818-1010	WAGES (CITY WILD MARSH)	22,039	12,212	10,000	9,748
49818-1210	PERA CONTRIBUTIONS ~ 7.5%	1,629	916	750	731
49818-1220	FICA CONTRIBUTIONS ~ 6.2%	1,268	757	620	604
49818-1240	MEDICARE CONTRIBUTIONS ~ 1.45%	296	177	145	141
<b>TOTAL PERSONAL SERVICES</b>		<b>25,233</b>	<b>14,062</b>	<b>11,515</b>	<b>11,224</b>
49818-2010	OFFICE SUPPLIES	509	1,000	750	750
49818-2070	TRAINING	-	-	4,109	-
49818-2120	VEHICLE EXPENSE / MILEAGE	634	1,000	1,000	1,000
49818-2291	BUILDING MAINTENANCE/REPAIRS	64,128	50,000	10,000	10,000
<b>TOTAL SUPPLIES</b>		<b>65,272</b>	<b>52,000</b>	<b>15,859</b>	<b>11,750</b>
49818-3010	AUDITING/ACCOUNTING	2,055	2,500	2,661	2,500
49818-3020	PROFESSIONAL FEES	28,081	5,000	2,000	2,500
49818-3210	TELEPHONE	6,959	4,000	5,500	5,000
49818-3610	LIABILITY - PROPERTY - WC INSURANCE	10,240	15,000	21,793	20,000
49818-3615	CASUALTY LOSS / DEDUCTIBLE	15,896	5,000	1,643	5,000
49818-3820	UTILITIES	48,474	60,000	50,000	55,000
49818-3821	SECURITY	3,810	1,600	1,600	1,600
49818-4200	DEPRECIATION	144,875	150,000	145,000	145,000
49818-4202	LOSS ON DISPOSAL OF EQUIPMENT		-	-	-
49818-4310	CASH OVER/SHORT	(142)	-	58	-
49818-4315	NSF CHECKS	-	-	-	-
49818-4330	DUES & SUBSCRIPTIONS	3,055	2,500	2,500	2,500
49818-4370	SAFETY EXPENSE	975	1,500	750	750
49818-4380	TECHNOLOGY EXPENSE - DIRECT	28,745	13,100	9,748	10,000
49818-4392	INVENTORY ADJUSTMENT	-	-	-	-
49818-4395	MISCELLANEOUS EXPENSE	139	500	-	500
49818-4396	CREDIT CARD FEES	25,764	20,000	34,453	35,000

		2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
49818-4397	BOND ADMINISTRATION FEES	475	-	-	-
49818-4398	BAD DEBT EXPENSE	-	-	-	-
49818-4500	ALLOCATION - IT USER CHARGES	-	21,566	23,009	30,091
49818-4402	ADVERTISING/MARKETING	16,901	18,000	5,000	5,000
49818-6125	INTEREST EXPENSE	30,424	20,000	17,159	18,000
TOTAL OTHER SERVICES & CHARGES		366,726	340,266	322,875	338,441
49818-5550	CAPITAL OUTLAY	12,450	-	-	-
TOTAL CAPITAL OUTLAY		12,450	-	-	-
49818-6110	BOND INTEREST	78,632	70,905	70,905	67,855
49818-6132	LP INTEREST - 2015	708	159	60	-
TOTAL DEBT SERVICE		79,340	71,064	70,965	67,855
<b>TOTAL BUILDING &amp; GENERAL</b>		<b>549,021</b>	<b>477,392</b>	<b>421,214</b>	<b>429,270</b>
<b>GOLF PRO SHOP   49819</b>					
49819-1010	SALARIES & WAGES	121,121	125,321	151,121	134,680
49819-1110	SEVERANCE EXPENSE	886	-	-	-
49819-1150	VACATION/COMP WAGE ACCRUAL	323	-	-	-
49819-1210	PERA CONTRIBUTIONS (7.5%)	4,069	9,399	11,334	10,101
49819-1220	FICA CONTRIBUTIONS (6.2%)	7,333	7,770	9,369	8,350
49819-1240	MEDICARE CONTRIBUTIONS (1.45%)	1,715	1,817	2,191	1,953
49819-1310	HEALTH INSURANCE	8,046	8,813	8,813	8,813
49819-1420	UNEMPLOYMENT BENEFITS	-	-	-	-
TOTAL PERSONAL SERVICES		143,493	153,120	182,828	163,897
49819-2070	TRAINING	-	-	-	-
49819-2180	CLOTHING ALLOWANCE	-	75	75	75
49819-2220	OPERATIONS	4,429	3,500	3,500	21,500
49819-2225	HANDICAP FEES	1,545	1,700	1,700	1,500
49819-2288	CART MAINTENANCE	2,104	6,000	3,000	1,000
49819-2289	UNIFORMS/LAUNDRY	1,352	1,000	1,239	1,000
49819-2592	PRO-SHOP MERCHANDISE	43,567	50,000	38,000	40,000
TOTAL SUPPLIES		52,997	62,275	47,514	65,075
49819-3060	PERSONNEL TESTING	-	-	-	-
49819-3330	FREIGHT	2,357	2,700	2,076	2,000
49819-4395	MISCELLANEOUS	-	350	-	250
TOTAL OTHER SERVICES & CHARGES		2,357	3,050	2,076	2,250
<b>TOTAL GOLF SHOP</b>		<b>198,847</b>	<b>218,445</b>	<b>232,418</b>	<b>231,222</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>2,616,760</b>	<b>1,992,091</b>	<b>1,672,680</b>	<b>1,319,367</b>

### Budget Commentary:

- ❖ Taxes levied are for debt service payments on bond Series 2016A and other capital lease agreements.
- ❖ 2020 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 operations of Wild Marsh Grill is planned for 2021.
- ❖ An unexpected benefit of the Covid-19 pandemic in 2020 was a significant increase in user fees. Though not an indicator of future performance, a slight increase to average sales is anticipated in 2021.

# **ANNUAL BUDGET**

---

# **INTERNAL SERVICE FUNDS**

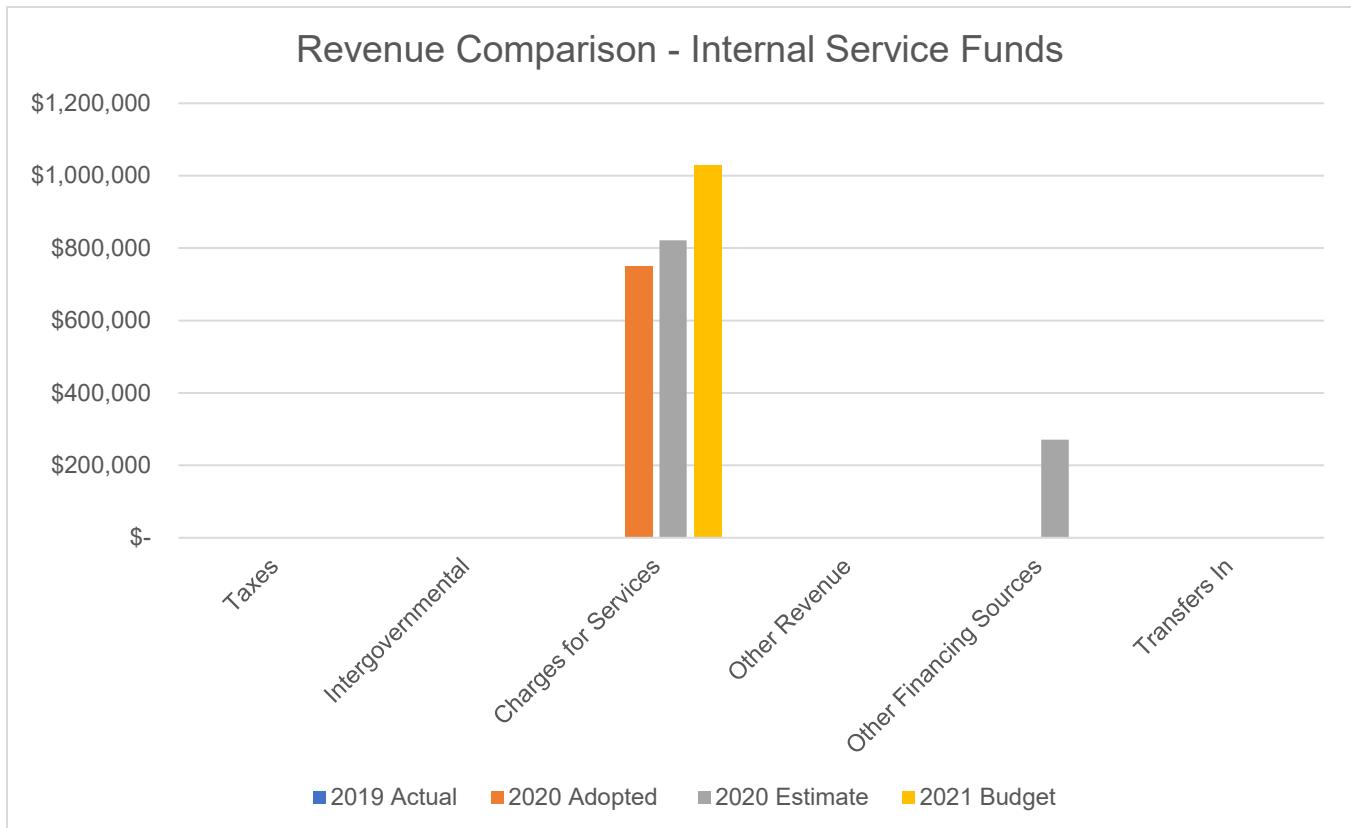
**2021 BUDGET SUMMARY – INTERNAL SERVICE FUNDS**  
**STATEMENT OF REVENUES, EXPENSES & CHANGES IN FUND BALANCE**

<b>Description</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>Revenues</b>				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	749,400	821,825	1,029,183
Other Revenue	-	-	7	-
<b>Total Revenues</b>	<b>-</b>	<b>749,400</b>	<b>821,832</b>	<b>1,029,183</b>
<b>Other Sources</b>				
Other Financing Sources	-	-	271,325	-
Transfers In	-	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>-</b>	<b>\$749,400</b>	<b>\$1,093,157</b>	<b>\$1,029,183</b>
<b>Expenditures</b>				
Personal Services	-	126,146	128,397	146,291
Supplies	-	161,727	220,344	120,727
Other Services & Charges	-	456,524	535,190	692,165
Capital Outlay	-	-	7,900	70,000
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>744,397</b>	<b>891,832</b>	<b>1,029,183</b>
<b>Other Uses</b>				
Transfers Out				
<b>Total Expenses &amp; Other Uses</b>	<b>-</b>	<b>\$744,397</b>	<b>\$891,832</b>	<b>\$1,029,183</b>
<b>Change in Net Assets</b>	<b>-</b>	<b>\$5,003</b>	<b>\$201,325</b>	<b>-</b>
<b>Net Assets, January 1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$201,325</b>
<b>Net Assets, December 31</b>	<b>-</b>	<b>\$5,003</b>	<b>\$201,325</b>	<b>\$201,325</b>

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

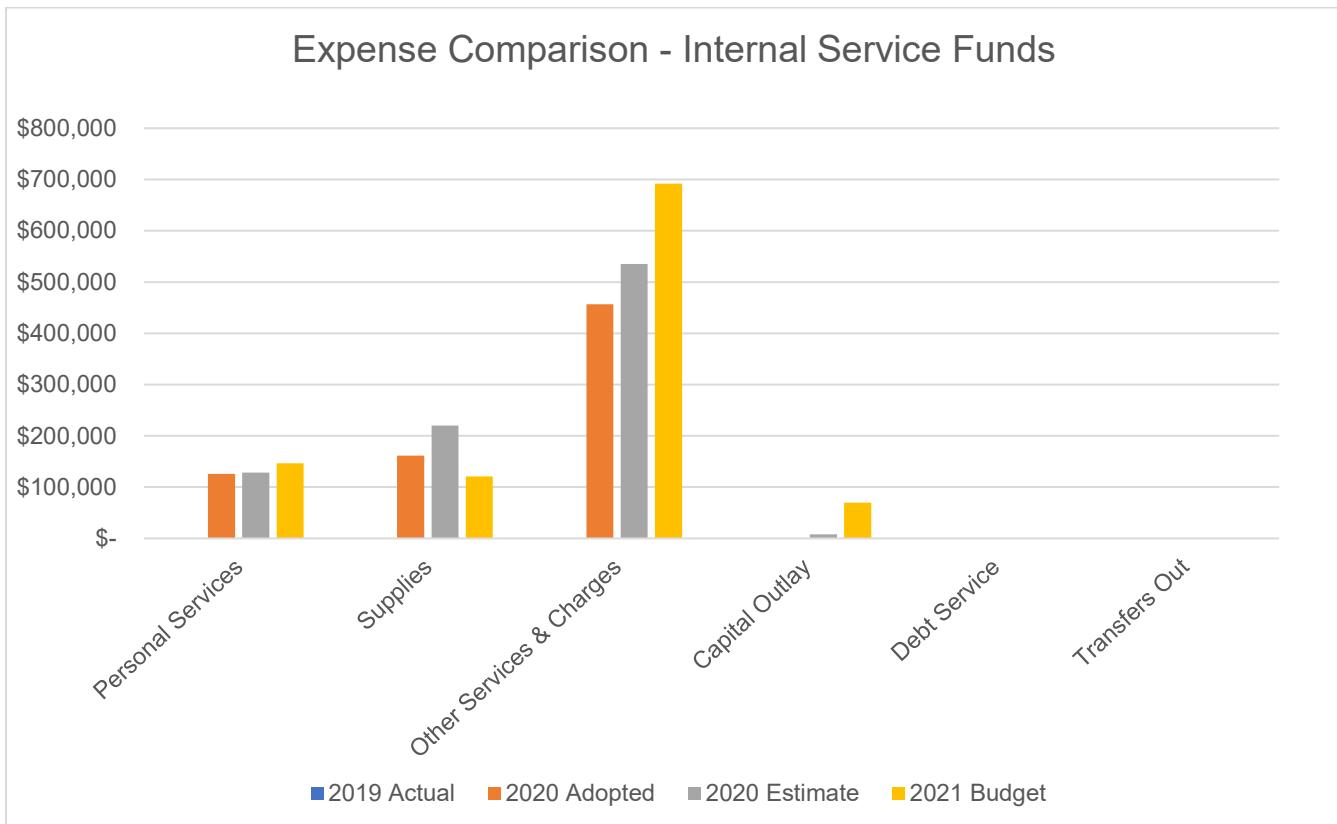
## REVENUE COMPARISON – INTERNAL SERVICE FUNDS

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	749,400	821,825	1,029,183
Other Revenue	-	-	7	-
Other Financing Sources	-	-	271,325	-
Transfers In				
<b>Total Revenues &amp; Other Sources</b>		<b>\$749,400</b>	<b>\$1,093,157</b>	<b>\$1,029,183</b>



## EXPENSE COMPARISON – INTERNAL SERVICE FUNDS

	2019 Actual	2020 Adopted	2020 Estimate	2021 Budget
Personal Services	-	126,146	128,397	146,291
Supplies	-	161,727	220,344	120,727
Other Services & Charges	-	456,524	535,190	692,165
Capital Outlay	-	-	7,900	70,000
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Expenses &amp; Other Uses</b>	<b>-</b>	<b>\$744,397</b>	<b>\$891,832</b>	<b>\$1,029,183</b>



**Fund: Internal Service – 702****Function: General Government****Department: Management Information Systems (MIS)****Description of Services:**

The MIS Services Fund is a self-sustaining internal service fund. The MIS 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:**

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Taxes	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	0.0%
Charges for Services	-	749,400	821,825	1,029,183	37.3%
Other Revenue	-	-	7	-	0.0%
Other Financing Sources	-	-	271,325	-	0.0%
<b>Total</b>	<b>-</b>	<b>\$749,400</b>	<b>\$1,093,157</b>	<b>\$1,029,183</b>	<b>37.3%</b>

<b>Expenses</b>	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>	<b>% Change</b>
Personal Services	-	126,146	128,397	146,291	16.0%
Supplies	-	161,727	220,344	120,727	-25.4%
Other Services & Charges	-	456,524	535,190	692,165	51.6%
Capital Outlay	-	-	7,900	70,000	100.0%
Debt Service	-	-	-	-	0.0%
Transfers Out	-	-	-	-	0.0%
<b>Total</b>	<b>-</b>	<b>\$744,397</b>	<b>\$891,832</b>	<b>\$1,029,183</b>	<b>38.3%</b>

**Budget Detail:**

	<b>2019 Actual</b>	<b>2020 Adopted</b>	<b>2020 Estimate</b>	<b>2021 Budget</b>
<b>REVENUE</b>				
38400-0000 IT SERVICES		749,400	821,825	1,029,183
<b>TOTAL CHARGES FOR SERVICES</b>	<b>-</b>	<b>749,400</b>	<b>821,825</b>	<b>1,029,183</b>
36210-0000 INTEREST EARNED		-	7	-
36222-0000 REFUNDS & REIMBURSEMENTS		-	-	-
36240-0000 OTHER REVENUE		-	-	-
<b>TOTAL OTHER REVENUE</b>	<b>-</b>	<b>-</b>	<b>7</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>-</b>	<b>749,400</b>	<b>821,832</b>	<b>1,029,183</b>

		2019 Actual	2020 Adopted	2020 Estimate	2021 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	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>-</b>		<b>271,325</b>	<b>-</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>		<b>-</b>	<b>749,400</b>	<b>1,093,157</b>	<b>1,029,183</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
49950-1010	WAGES (MIS)	93,985	94,649	111,325	
49950-1210	PERA CONTRIBUTION ~ 7.5%	7,049	7,099	8,349	
49950-1220	FICA CONTRIBUTION ~ 6.2%	5,827	5,868	6,902	
49950-1240	MEDICARE CONTRIBUTION ~ 1.45%	1,363	1,372	1,614	
49950-1310	HEALTH INSURANCE	17,922	19,409	18,101	
49950-1420	UNEMPLOYMENT BENEFITS	-	-	-	
<b>TOTAL PERSONAL SERVICES</b>		<b>-</b>	<b>126,146</b>	<b>128,397</b>	<b>146,291</b>
49950-2010	OFFICE SUPPLIES	500	750	500	
49950-2070	TRAINING	1,500	10,000	1,500	
49950-2120	VEHICLE EXPENSE	-	20		
49950-2150	MATERIALS/SUPPLIES	2,000	7,500	5,000	
49950-2180	CLOTHING ALLOWANCE	75	75	75	
49950-2210	EQUIPMENT MAINTENANCE	-	-		
49950-2280	MAINTENANCE & REPAIRS	82,652	82,000	83,652	
49950-2400	SMALL TOOLS & MINOR EQUIPMENT	75,000	120,000	30,000	
<b>TOTAL SUPPLIES</b>		<b>-</b>	<b>161,727</b>	<b>220,345</b>	<b>120,727</b>
49950-3020	PROFESSIONAL SERVICES	300,400	300,400	406,400	
49950-3060	PERSONNEL TESTING	-	-	-	
49950-3210	TELEPHONE	77,500	77,500	148,650	
49950-3610	LIABILITY - PROPERTY - WC INSURANCE	-	1,216	1,250	
49950-3615	CASUALTY LOSS/DEDUCTIBLE	-	-	-	
49950-3820	UTILITIES	-	364	365	
49950-4200	DEPRECIATION	-	70,000	70,000	
49950-4330	DUES & SUBSCRIPTIONS	-	683	700	
49950-4380	TECHNOLOGY EXPENSE	78,624	79,928	64,800	
49950-4395	MISCELLANEOUS	-	5,000	-	
49950-6125	INTEREST EXPENSE	-	100	-	
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>		<b>-</b>	<b>456,524</b>	<b>535,190</b>	<b>692,165</b>
49950-5550	CAPITAL OUTLAY	-	7,900	70,000	
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>7,900</b>	<b>70,000</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>-</b>	<b>744,397</b>	<b>891,832</b>	<b>1,029,183</b>

## 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:

- ***Lift Station & Force main Improvements (2015-4):***  
A comprehensive lift station evaluation report was conducted in 2017. The items improvements are planned to be completed in phases with phase 1 being completed in 4 parts. Phase 1 will be completed in conjunction with Trunk Highway 25 S reconstruction. Estimated cost is \$5,551,000 between 2022 – 2024.
- ***Trunk Highway 25 South Reconstruction (2016-9):***  
Minnesota Department of Transportation currently has tentative improvement plans to reconstruct Highway 25 from south of 1<sup>st</sup> 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 & electrical infrastructure.
- ***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.

### Design Phase:

- ***Dague Avenue & 30<sup>th</sup> Street Reconstruction (2018-13):***  
Future improvements to make Dague Avenue a collector road are necessary to accommodate the increased traffic from residential development. Federal and State funding is being sought after to aid in the funding of these improvements. This project is scheduled to begin in 2022.
- ***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.

### Construction Phase:

- ***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.

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



## City of Buffalo, Minnesota

### Capital Improvement Plan

2021 thru 2025

#### Projects & Funding Sources by Department

#### Summary

DEPARTMENT	2021	2022	2023	2024	2025	TOTAL
Mayor & Council	-	-	32,200	-	-	32,200
City Clerk	-	-	-	-	-	-
Election	-	-	-	-	-	-
Administration	-	100,000	65,000	54,000	55,000	274,000
Engineering	-	-	-	-	-	-
Police	240,000	186,000	144,500	195,000	154,000	919,500
Civil Defense	30,000	-	-	-	-	30,000
Street	690,500	4,299,500	2,168,000	1,715,000	3,545,000	12,418,000
Community Center	15,000	-	24,000	18,000	-	57,000
Park	305,500	268,500	335,000	377,000	270,000	1,556,000
Fire	50,000	75,000	130,000	25,000	60,000	340,000
Library	-	-	-	-	-	-
Airport	409,178	22,000	24,000	900,000	200,000	1,555,178
Civic Center	61,000	6,000	1,428,000	32,000	385,000	1,912,000
Electric	1,609,000	1,135,000	305,000	2,735,000	2,850,000	8,634,000
Fiber	99,000	184,000	250,000	110,000	165,000	808,000
Water	999,800	600,000	706,500	155,000	47,000	2,508,300
Water Reclamation	2,449,400	3,265,000	2,737,000	857,000	205,000	9,513,400
Buffalo Wine & Spirits	35,000	50,000	28,000	-	-	113,000
Downtown Wine & Spirits	25,000	21,000	25,000	28,000	35,000	134,000
Wild Marsh	15,000	77,000	65,000	65,000	100,000	322,000
MIS	100,000	-	300,000	284,000	15,000	699,000
<b>TOTALS</b>	<b>7,133,378</b>	<b>10,289,000</b>	<b>8,767,200</b>	<b>7,550,000</b>	<b>8,086,000</b>	<b>41,825,578</b>

FUNDING SOURCES	2021	2022	2023	2024	2025	TOTAL
Airport Fund	31,210	22,000	24,000	90,000	60,000	227,210
Capital Equipment Fund	-	-	32,200	372,000	156,000	560,200
Capital Project Fund	500,000	500,000	500,000	1,475,000	1,475,000	4,450,000
Civic Center Fund	61,000	6,000	28,000	32,000	-	127,000
Debt Proceeds	4,813,400	5,080,000	6,430,000	3,691,000	4,985,000	24,999,400
Electric & Fiber Fund	458,000	819,000	555,000	345,000	515,000	2,692,000
Federal Aid Grant	319,882	1,100,000	-	810,000	-	2,229,882
Fire Fund	50,000	75,000	130,000	25,000	60,000	340,000
General Fund	26,500	73,500	101,500	135,000	123,000	459,500
Golf Fund	15,000	-	-	-	-	15,000
Insurance Proceeds	-	-	700,000	-	-	700,000
Liquor Fund	60,000	71,000	53,000	28,000	35,000	247,000
MIS Fund	100,000	-	-	24,000	15,000	139,000
Park Fund	11,500	17,500	-	192,000	270,000	491,000
State Aid Grant	58,086	2,100,000	-	-	140,000	2,298,086
Unspent Bond Proceeds	125,000	-	-	-	-	125,000
Water & Water Reclamation Fund	503,800	325,000	213,500	331,000	252,000	1,625,300
<b>TOTALS</b>	<b>7,133,378</b>	<b>10,189,000</b>	<b>8,767,200</b>	<b>7,550,000</b>	<b>8,086,000</b>	<b>41,725,578</b>

**City of Buffalo**  
**2021-2025 Capital Improvement Plan**

**DEPARTMENT DETAIL**

**MAYOR & COUNCIL**

<b>Item Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Council Dais			32,200			32,200
<b>TOTALS</b>	<b>-</b>	<b>-</b>	<b>32,200</b>	<b>-</b>	<b>-</b>	<b>32,200</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Capital Equipment Fund			32,200			32,200
<b>TOTALS</b>	<b>-</b>	<b>-</b>	<b>32,200</b>	<b>-</b>	<b>-</b>	<b>32,200</b>

**CITY CLERK**

<b>Item Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
						-
<b>TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
						-
<b>TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ELECTION**

<b>Item Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
	-	-	-	-	-	-
<b>TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
						-
<b>TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ADMINISTRATION**

<b>Item Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Old Fire Station Demolition		100,000				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
<b>TOTALS</b>	<b>-</b>	<b>100,000</b>	<b>65,000</b>	<b>54,000</b>	<b>55,000</b>	<b>274,000</b>
<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Capital Project Fund		100,000				100,000
Debt Proceeds						-
General Fund			65,000	54,000	55,000	174,000
<b>TOTALS</b>	<b>-</b>	<b>100,000</b>	<b>65,000</b>	<b>54,000</b>	<b>55,000</b>	<b>274,000</b>

**City of Buffalo**  
**2021-2025 Capital Improvement Plan**

**ENGINEERING**

Item Description	2021	2022	2023	2024	2025	<b>TOTAL</b>
<b>TOTALS</b>	-	-	-	-	-	-

Funding Sources	2021	2022	2023	2024	2025	<b>TOTAL</b>
<b>TOTALS</b>	-	-	-	-	-	-

**POLICE**

Item Description	2021	2022	2023	2024	2025	<b>TOTAL</b>
Unit 418 ~ Detective SUV or Sedan		20,000				<b>20,000</b>
Unit 419 ~ Detective SUV or Sedan					20,000	<b>20,000</b>
Unit 420 ~ Ford Police Interceptor SUV (5 year life)		65,000				<b>65,000</b>
Unit 421 ~ Ford Police Interceptor SUV (5 year life)					66,000	<b>66,000</b>
Unit 422 ~ Ford Police Interceptor SUV (5 year life)				66,000		<b>66,000</b>
Unit 423 ~ Chevrolet Tahoe Interceptor SUV (5 year life)	65,000					<b>65,000</b>
Unit 424 ~ Chevrolet Tahoe Interceptor SUV (5 year life)	65,000					<b>65,000</b>
Unit 425 ~ Ford Police Interceptor SUV (5 year life)			66,000			<b>66,000</b>
Unit 426 ~ Ford Police Interceptor SUV (5 year life)			66,000			<b>66,000</b>
Unit 427 ~ CSO Pickup		45,000				<b>45,000</b>
Unit 428 ~ Ford Police Interceptor SUV (5 year life)				66,000		<b>66,000</b>
PD remodel & repair (kitchen addition)		56,000				<b>56,000</b>
PD roof replacement			12,500			<b>12,500</b>
PD flooring replacement					10,000	<b>10,000</b>
PD Radios	110,000					<b>110,000</b>
Replace DX Cooling Coil & 25-ton unit - AHU System				63,000		<b>63,000</b>
Update Controls for AHU & VAVs systems					58,000	<b>58,000</b>
<b>TOTALS</b>	<b>240,000</b>	<b>186,000</b>	<b>144,500</b>	<b>195,000</b>	<b>154,000</b>	<b>919,500</b>

Funding Sources	2021	2022	2023	2024	2025	<b>TOTAL</b>
Capital Equipment Fund				132,000	86,000	<b>218,000</b>
Debt Proceeds	240,000	130,000	132,000			<b>502,000</b>
General Fund		56,000	12,500	63,000	68,000	<b>199,500</b>
<b>TOTALS</b>	<b>240,000</b>	<b>186,000</b>	<b>144,500</b>	<b>195,000</b>	<b>154,000</b>	<b>919,500</b>

**CIVIL DEFENSE**

Item Description	2021	2022	2023	2024	2025	<b>TOTAL</b>
Emergency Siren	30,000					<b>30,000</b>
<b>TOTALS</b>	<b>30,000</b>	-	-	-	-	<b>30,000</b>
Funding Sources	2021	2022	2023	2024	2025	<b>TOTAL</b>
Debt Proceeds	30,000					<b>30,000</b>
<b>TOTALS</b>	<b>30,000</b>	-	-	-	-	<b>30,000</b>

**City of Buffalo**  
**2021-2025 Capital Improvement Plan**

**STREET**

<b>Item Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
1 Ton Extended cab 4x4 truck*	1	47,000					47,000
Power Pressure Wash*	3	14,000					14,000
1.5 Ton SS Dump Truck with Attachments	2	85,000					85,000
Paint Sprayer	4	15,000					15,000
Tip Bed Trailer	5	18,000					18,000
Crane for Shop			12,000				12,000
Dump Truck with Roll off			270,000				270,000
Full Size Loader*				230,000			230,000
1/2 Ton 4x4 ext Cab*				38,000			38,000
Dump Truck*					240,000		240,000
Crack filler Trailer*						70,000	70,000
HVAC - Update control system & CO/NO2 detection			17,500				17,500
Pavement Management (Mill & Overlay)		450,000	500,000	500,000	1,475,000	1,475,000	4,400,000
Dague Ave Reconstruction			3,500,000				3,500,000
TH25 South Reconstruction - City Share				1,400,000			1,400,000
Street Reconstruction - SW						2,000,000	2,000,000
Baker Ave RR Crossing		50,000					50,000
SealCoat Parking Lot - Streets & Parks Facility		11,500					-
<b>TOTALS</b>		<b>690,500</b>	<b>4,299,500</b>	<b>2,168,000</b>	<b>1,715,000</b>	<b>3,545,000</b>	<b>12,406,500</b>

<b>Funding Sources</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Debt Proceeds		179,000	582,000	1,668,000		2,000,000	4,429,000
Capital Equipment Fund					240,000	70,000	310,000
Capital Project Fund		500,000	500,000	500,000	1,475,000	1,475,000	4,450,000
Federal Aid Grant			1,100,000				1,100,000
General Fund		11,500	17,500				29,000
State Aid Grant			2,100,000				2,100,000
<b>TOTALS</b>		<b>690,500</b>	<b>4,299,500</b>	<b>2,168,000</b>	<b>1,715,000</b>	<b>3,545,000</b>	<b>12,418,000</b>

**COMMUNITY CENTER**

<b>Item Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Tile Floor Replacement		15,000					15,000
HVAC - Replace Rooftop Units				24,000	18,000		42,000
HVAC - Replace Boiler							-
							-
<b>TOTALS</b>		<b>15,000</b>	-	<b>24,000</b>	<b>18,000</b>	-	<b>57,000</b>

<b>Funding Sources</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
General Fund		15,000		24,000	18,000		57,000
<b>TOTALS</b>		<b>15,000</b>	-	<b>24,000</b>	<b>18,000</b>	-	<b>57,000</b>

**City of Buffalo**  
**2021-2025 Capital Improvement Plan**

**PARKS & TRAILS**

<b>Item Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Sturges Park Bandshell Tiered Seating	4	30,000					30,000
Greenbriar Hills Park Area Grading and Parking Construction	2	80,000					80,000
Zip Line Play Apparatus			20,000				20,000
Playground Equipment Replacement			45,000	45,000	90,000	90,000	270,000
Griffing Park Shelter Replacement			30,000				30,000
Sturges Park Multi-Purpose Building					120,000		120,000
Disc Golf Course Renovation				20,000			20,000
Pickleball Courts - Greenbriar Hills				90,000			90,000
Basketball Court Resurfacing/Overlay					12,000	12,000	24,000
Park Shelter - Greenbriar Hills					35,000		35,000
Ballfield Groomer						30,000	30,000
Trail Connection ~ Bella Vista to Varner Way	2	50,000					50,000
(Qty 2) Front Mount Mowers	1	110,000		115,000			225,000
GPS Mosquito Sprayer*	1	13,000					13,000
Brush Hog	1	11,000	-				11,000
Mid Size Loader*	1		110,000				110,000
Harley Rack	1		8,000				8,000
1/2 Ton 4x4 Truck reg cab*	1		38,000				38,000
Bobcat Tool Carrier	1			65,000			65,000
1/2 Ton 4x4 Ext Cab Truck *	1				40,000		40,000
Cameras for parks	1				35,000		35,000
Woodchipper	1				45,000		45,000
Large mower with wings	1					68,000	68,000
Track Skid Steer*	1					70,000	70,000
HVAC - Update control system & CO/NO2 detection			17,500				17,500
SealCoat Parking Lot - Streets & Parks Facility		11,500					
							-
<b>TOTALS</b>		<b>305,500</b>	<b>268,500</b>	<b>335,000</b>	<b>377,000</b>	<b>270,000</b>	<b>1,544,500</b>

<b>Funding Sources</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Debt Proceeds		294,000	251,000	335,000	185,000		1,065,000
Park Fund		11,500	17,500	-	192,000	270,000	491,000
<b>TOTALS</b>		<b>305,500</b>	<b>268,500</b>	<b>335,000</b>	<b>377,000</b>	<b>270,000</b>	<b>1,556,000</b>

**FIRE**

<b>Item Description</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
E22 - Pumper Updates		50,000					50,000
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
HVAC - Replace CO/NO2 systems					13,000		13,000
							-
<b>TOTALS</b>		<b>50,000</b>	<b>75,000</b>	<b>130,000</b>	<b>25,000</b>	<b>60,000</b>	<b>340,000</b>

<b>Funding Sources</b>		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Fire Fund		50,000	75,000	130,000	25,000	60,000	340,000
<b>TOTALS</b>		<b>50,000</b>	<b>75,000</b>	<b>130,000</b>	<b>25,000</b>	<b>60,000</b>	<b>340,000</b>

**City of Buffalo**  
**2021-2025 Capital Improvement Plan**

**LIBRARY**

Item Description	2021	2022	2023	2024	2025	Total
						-
						-
<b>TOTALS</b>	-	-	-	-	-	-
Funding Sources	2021	2022	2023	2024	2025	Total
						-
						-
<b>TOTALS</b>	-	-	-	-	-	-

**AIRPORT**

Item Description	2021	2022	2023	2024	2025	Total
Runway 18/36, Taxiway, Apron, Taxilane, Entr. RD, Parking Lot Pavement	409,178					409,178
6-Unit Hangar Expansion				900,000		900,000
Upgrade AVGAS to 10,0000 Gallon Tank			-		200,000	200,000
HVAC 0Replace AC systems & DX Coils		22,000				22,000
HVAC - Replace boiler, pumps, zone valves, & system flush			24,000			24,000
						-
<b>TOTALS</b>	<b>409,178</b>	<b>22,000</b>	<b>24,000</b>	<b>900,000</b>	<b>200,000</b>	<b>1,555,178</b>
Funding Sources	2021	2022	2023	2024	2025	Total
Airport Fund	31,210	22,000	24,000	90,000	60,000	227,210
Federal Aid Grant	319,882		-	810,000	-	1,129,882
State Aid Grant	58,086		-	-	140,000	198,086
<b>TOTALS</b>	<b>409,178</b>	<b>22,000</b>	<b>24,000</b>	<b>900,000</b>	<b>200,000</b>	<b>1,555,178</b>

**CIVIC CENTER**

Item Description	2021	2022	2023	2024	2025	Total
Floor Scrubber	1 9,000					9,000
Rubber Flooring Replacement	2 52,000					52,000
Floor Repair			1,400,000			1,400,000
HVAC - Replace rooftop units				32,000		32,000
HVAC - Replace vintage heaters - south storage		6,000				6,000
HVAC - Install dehumidification system - south arena					225,000	225,000
HVAC - Replace dehumidification unit - North Arena					160,000	160,000
HVAC - Replace tube infra-red heaters			28,000			28,000
						-
<b>TOTALS</b>	<b>61,000</b>	<b>6,000</b>	<b>1,428,000</b>	<b>32,000</b>	<b>385,000</b>	<b>1,912,000</b>
Funding Sources	2021	2022	2023	2024	2025	Total
Civic Center Fund	61,000	6,000	28,000	32,000		127,000
Debt Proceeds			700,000		385,000	1,085,000
Insurance Proceeds			700,000		-	700,000
						-
<b>TOTALS</b>	<b>61,000</b>	<b>6,000</b>	<b>1,428,000</b>	<b>32,000</b>	<b>385,000</b>	<b>1,912,000</b>

**City of Buffalo**  
**2021-2025 Capital Improvement Plan**

**ELECTRIC**

<b>Item Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Advanced Metering Infrastructure (AMI)	1,250,000					1,250,000
Substation Building #1 Improvements	50,000					50,000
Substation Building #1 Relay Breaker Install Upgrade	40,000					40,000
Utility Campus: Sealcoat Parking Lot	9,000					9,000
Land Purchase - Future Substation #2		500,000				500,000
Line Extension - CR12 to 25th St		125,000				125,000
Line Extension - Hwy 55 West to CR12		125,000				125,000
Install VFI sectionalizing equipment 25th St NW CR12		125,000				125,000
Equipment Replacement - Contractor Cargo/Dump			95,000			95,000
Equipment Replacement - Underground Radar Fault Finder			30,000			30,000
Install Underground 3rd St. S - Centennial Dr. Amory Loop			50,000			50,000
Substation Construction and Development (phase 1)				2,500,000		2,500,000
Equipment Replacement - Service/Locator Vehicle				60,000		60,000
Convert OH to URD - 9th St. NE				175,000		175,000
Substation Construction and Development (phase 2)					2,500,000	2,500,000
Establish Tie circuits ~ Buffalo 1 to Buffalo 2 Substation					250,000	250,000
Equipment Replacement - 36ft. Electric/Fiber Aerial Service Unit					100,000	100,000
WHCEA - Annual Service Territory Payments	260,000	260,000	130,000	-	-	650,000
						-
<b>TOTALS</b>	<b>1,609,000</b>	<b>1,135,000</b>	<b>305,000</b>	<b>2,735,000</b>	<b>2,850,000</b>	<b>8,634,000</b>

<b>FUNDING SOURCES</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Debt Proceeds	1,250,000	500,000	-	2,500,000	2,500,000	6,750,000
Electric & Fiber Fund	359,000	635,000	305,000	235,000	350,000	1,884,000
						-
<b>TOTALS</b>	<b>1,609,000</b>	<b>1,135,000</b>	<b>305,000</b>	<b>2,735,000</b>	<b>2,850,000</b>	<b>8,634,000</b>

**FIBER**

<b>Item Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Southside Communication Hut	89,000					89,000
GPON Buildout Splice Cabinet	10,000	10,000		10,000	10,000	40,000
Service and Buildout Vehicle		69,000				69,000
Fiber Buildout (100 homes)		100,000		100,000	100,000	300,000
Fire Station 2 Rebuild		5,000				5,000
South Hut Fiber Tie to Fire Station (Hwy 55 Settlers Hut)			195,000			195,000
Service Tow Vehicle			55,000			55,000
City Center Hub Rebuild					55,000	55,000
						-
<b>TOTALS</b>	<b>99,000</b>	<b>184,000</b>	<b>250,000</b>	<b>110,000</b>	<b>165,000</b>	<b>808,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Electric & Fiber Fund	99,000	184,000	250,000	110,000	165,000	808,000
						-
<b>TOTALS</b>	<b>99,000</b>	<b>184,000</b>	<b>250,000</b>	<b>110,000</b>	<b>165,000</b>	<b>808,000</b>

**City of Buffalo**  
**2021-2025 Capital Improvement Plan**

**WATER**

<b>Item Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Water Tower #1 Recoat	550,000					550,000
WTP - Chlroine Feed Replacement	69,300					69,300
WTP - HS & Boost 2 valve Replacement	75,000					75,000
WTP - Filter Media	125,000					125,000
WTP - Aerator Hydraulics	100,000					100,000
WTP - Windows 10 Upgrade	65,000					65,000
Security Cameras - Water Tower 3, 5, & Boost Station #2	6,500					6,500
Utility Campus: Sealcoat Parking Lot	9,000					9,000
WTP - Lighting Retrofit		39,000				39,000
WTP - Hydrovac Excavator & Valve Exerciser		61,000				61,000
Water Tower #2 Recoat	-	500,000				500,000
WTP - (HVAC) Replace motorized dampers for rooms			6,500			6,500
TH 25 Reconsturction ( Watermain Portion)			700,000			700,000
Dry Chlorine Scrubber Equipment				85,000		85,000
Booster Station #1 Rehab				70,000		70,000
Truck					47,000	47,000
<b>TOTALS</b>	<b>999,800</b>	<b>600,000</b>	<b>706,500</b>	<b>155,000</b>	<b>47,000</b>	<b>2,508,300</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Debt Proceeds	650,000	500,000	700,000	-	-	1,850,000
Water & Water Reclamation Fund	224,800	100,000	6,500	155,000	47,000	533,300
Unspent Bond Proceeds	125,000	-	-	-	-	125,000
<b>TOTALS</b>	<b>999,800</b>	<b>600,000</b>	<b>706,500</b>	<b>155,000</b>	<b>47,000</b>	<b>2,508,300</b>

**WATER RECLAMATION**

<b>Item Description</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
WRC - Pretreatment Building/Oxidation Ditch/Clarifier Rehab	1,800,000					1,800,000
Aerator VFD Conversion (Qty 2)	35,000					35,000
Mower and attachments (Multi-Use)	60,000					60,000
Vehicle Replacement (Colbalt to Truck)	45,000					45,000
Annual Bio Repairs	60,000	60,000	60,000	60,000	60,000	300,000
Lift Station Panel Upgrade (Qty 2 per year)	70,000	70,000	70,000	70,000	70,000	350,000
Utility Campus: Sealcoat Parking Lot	9,000					9,000
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
Small Crane Truck		95,000				95,000
Vehicle Replacement (97 Ford F350 Plow)			55,000			55,000
West Pulaski Sewer Relocation	370,400					370,400
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
Lift Station & Force main Improvements - #2 (Convert LS3 to submersible)				681,000		681,000
TH25 Reconstruction (Sanitary Sewer Portion)			700,000			700,000
<b>TOTALS</b>	<b>2,449,400</b>	<b>3,265,000</b>	<b>2,737,000</b>	<b>857,000</b>	<b>205,000</b>	<b>9,513,400</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>TOTAL</b>
Debt Proceeds	2,170,400	3,040,000	2,530,000	681,000		8,421,400
Water & Wastewater Fund	279,000	225,000	207,000	176,000	205,000	1,092,000
<b>TOTALS</b>	<b>2,449,400</b>	<b>3,265,000</b>	<b>2,737,000</b>	<b>857,000</b>	<b>205,000</b>	<b>9,513,400</b>

**City of Buffalo  
2021-2025 Capital Improvement Plan**

**HIGHWAY LIQUOR - BUFFALO WINE & SPIRITS**

Item Description	2021	2022	2023	2024	2025	Total
Update Surveillance System	25,000					25,000
Remodel - Office Space	10,000					10,000
Replace Outdoor Signs		50,000				50,000
Replace refrigeration equipment - walk in coolers			28,000			28,000
						-
<b>TOTAL</b>	<b>35,000</b>	<b>50,000</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>113,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Liquor Fund	35,000	50,000	28,000			113,000
						-
<b>TOTALS</b>	<b>35,000</b>	<b>50,000</b>	<b>28,000</b>	<b>-</b>	<b>-</b>	<b>113,000</b>

**DOWNTOWN LIQUOR - DOWNTOWN WINE & SPIRITS**

Item Description	2021	2022	2023	2024	2025	Total
Update Surveillance System	25,000					25,000
New Carpeting			25,000			25,000
Replace HVAC rooftop Unit		21,000				21,000
Replace refrigeration equipment - walk in coolers				28,000		28,000
Replace HVAC RTUs - Tenant Space					35,000.00	35,000
						-
<b>TOTAL</b>	<b>25,000</b>	<b>21,000</b>	<b>25,000</b>	<b>28,000</b>	<b>35,000</b>	<b>134,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Liquor Fund	25,000	21,000	25,000	28,000	35,000	134,000
						-
<b>TOTALS</b>	<b>25,000</b>	<b>21,000</b>	<b>25,000</b>	<b>28,000</b>	<b>35,000</b>	<b>134,000</b>

**GOLF COURSE - WILD MARSH**

Item Description	2021	2022	2023	2024	2025	Total
Small Area Rough Mower		30,000			35,000	65,000
Beverage Carts (Qty 2)	15,000	15,000				30,000
Utility Carts		25,000				25,000
Equipment Lift		7,000				7,000
Triplex Mower			40,000	40,000		80,000
HD Utility Vehicle			25,000			25,000
Bunker Machine				25,000		25,000
Large Area Rough Mower					65,000	65,000
<b>TOTAL</b>	<b>15,000</b>	<b>77,000</b>	<b>65,000</b>	<b>65,000</b>	<b>100,000</b>	<b>322,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Debt Proceeds		77,000	65,000	65,000	100,000	307,000
Golf Fund	15,000	-	-	-	-	15,000
						-
<b>TOTALS</b>	<b>15,000</b>	<b>77,000</b>	<b>65,000</b>	<b>65,000</b>	<b>100,000</b>	<b>322,000</b>

**City of Buffalo**  
**2021-2025 Capital Improvement Plan**

**MIS**

Item Description	2021	2022	2023	2024	2025	<b>TOTAL</b>
Net App Storage Expansion	35,000					35,000
HP Flex Network Switch Expansion (Qty 2)	35,000					35,000
City Website	30,000					30,000
Cisco 6800 Router			100,000			100,000
ASR Cisco Router (Qty 2)			20,000			20,000
Cisco Switch - Substation			60,000			60,000
Cisco Switch - Centennial			60,000			60,000
Cisco Switch - Trailblazer			60,000			60,000
ESX/SAN (Qty 2)				260,000		260,000
Server - Domain Controller - Substation				10,000		10,000
Firewall - City Center, Water				14,000		14,000
Net Gear Ready NAS					15,000	15,000
<b>TOTALS</b>	<b>100,000</b>	<b>-</b>	<b>300,000</b>	<b>284,000</b>	<b>15,000</b>	<b>699,000</b>

FUNDING SOURCES	2021	2022	2023	2024	2025	<b>TOTAL</b>
Debt Proceeds			300,000	260,000		560,000
MIS Fund	100,000		-	24,000	15,000	139,000
<b>TOTALS</b>	<b>100,000</b>	<b>-</b>	<b>300,000</b>	<b>284,000</b>	<b>15,000</b>	<b>699,000</b>

# 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 \$27,255,000 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, 2020  
(UNAUDITED)*

Estimated Taxable Market Value (Note A)	<u>\$ 1,448,418,100</u>
Debt Limit: 3% of Market Value	\$ 43,452,543
Total Indebtedness	<u>\$91,935,000</u>
Less:	
Other Deduction Allowed by Law:	
(1) Obligations Payable Wholly or Partly From Special Assessments	4,145,000
(2) Obligations Issued for Acquisition and Improvement of Public Utilities and Conveniences from Which Revenue May be Derived	57,838,229
(3) Obligations Payable Wholly from the Income from Revenue Producing Conveniences	<u>61,771</u>
Total Deductions	<u>62,045,000</u>
Total Amount of Debt Applied Against Debt Limit	<u>29,890,000</u>
Legal Debt Margin	<u>\$ 13,562,543</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 \$4,027,692. This amount collected in 2021 will be used to make principal and interest payments due in 2022. \$3,606,099 of this total goes to Debt Service funds (\$2,873,729 governmental, \$500,000 water & sewer & \$232,370 golf). The remaining \$421,593 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.

2021 Annual debt service listed by debt issuance:

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

#### City

Debt Series	Maturity	2021 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2011A	02/2024	37,996	2,635,000*	2,672,996	-
2012C	02/2033	40,310	100,000	140,310	1,350,000
2013A	04/2024	25,700	360,000	385,700	1,105,000
2013B	12/2028	10,740	40,000	50,740	300,000
2015A	02/2031	75,518	250,000	325,518	2,875,000
2016C	02/2032	47,038	155,000	202,038	1,955,000
2019A	08/2025	2,763	14,956	17,719	46,818
2019B	02/2040	246,050	270,000	516,050	6,440,000
2019C	08/2026	126,250	365,000	491,250	2,160,000
2020A	02/2040	157,416	135,000	292,416	4,295,000
2020B	02/2027	45,829	-	45,829	3,185,000
Total		\$815,610	\$4,324,956	\$5,140,566	\$23,711,818

\*On 02/01/2021, the City will use proceeds from 2020B to redeem the remaining principal of 2011A.

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

General Obligation & Revenue bonds paid out of Enterprise Funds

Electric

Debt Series	Maturity	2021 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2010B	02/2021	4,440	240,000	244,440	-
2013A	04/2022	10,150	155,000	165,150	430,000
2014B	02/2025	50,981	30,000	80,981	1,735,000
2015B	02/2022	5,935	185,000	190,935	190,000
2016B	02/2026	14,155	110,000	124,155	600,000
2018A	02/2028	40,725	165,000	205,725	1,275,000
2018B	02/2029	61,913	210,000	271,913	1,905,000
Total		\$188,299	\$1,095,000	\$1,283,299	\$6,135,000

Water & Sewer

Debt Series	Maturity	2021 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2011B	08/2032	89,945	160,000	249,945	2,250,000
2012A	09/2033	157,492	-	157,492	5,610,000
2013B	12/2028	8,070	30,000	38,070	225,000
2014A	11/2028	944,295	1,275,000	2,219,295	25,775,000
2017A	06/2033	215,988	-	215,988	6,840,000
2017B	04/2033	63,150	190,000	253,150	2,630,000
2019A	08/2025	295,187	1,615,044	1,910,231	4,848,182
2019C	08/2026	51,250	180,000	231,250	845,000
2020A	02/2033	43,346	-	43,346	1,500,000
Total		\$1,868,723	\$3,450,044	\$5,318,767	\$50,523,182

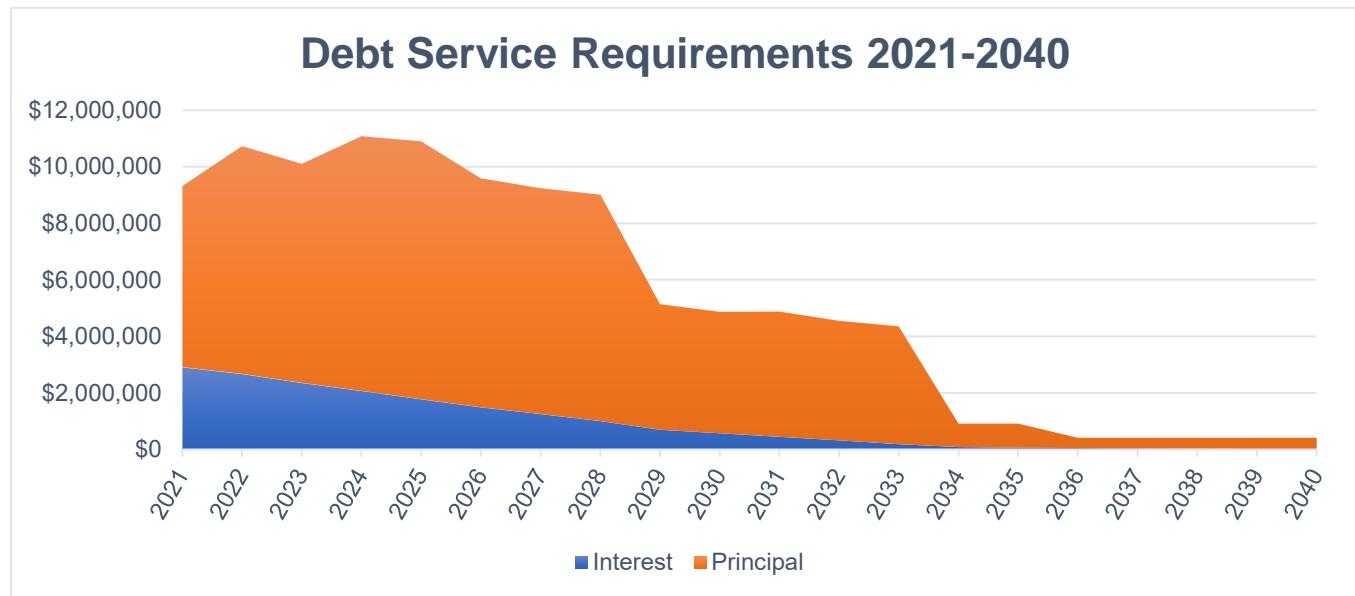
Golf

Debt Series	Maturity	2021 Debt Service Payments			Remaining Debt
		Interest	Principal	Total	
2016A	05/2035	67,855	155,000	222,855	2,540,000
Total		\$67,855	\$155,000	\$222,855	\$2,540,000

Debt Service requirements to maturity for all existing bond issuances:

Year	Interest	Principal	Total	Remaining Debt
2021	2,940,486	9,025,000	11,965,486	82,910,000
2022	2,662,426	8,025,000	10,647,426	74,885,000
2023	2,346,702	7,725,000	10,071,702	67,160,000
2024	2,067,371	8,975,000	11,042,371	58,185,000
2025	1,772,573	9,085,000	10,857,573	49,100,000
2026	1,486,664	8,070,000	9,556,664	41,030,000
2027	1,247,526	7,960,000	9,207,526	33,070,000
2028	1,003,015	7,985,000	8,988,015	25,085,000
2029	693,913	4,430,000	5,123,913	20,655,000
2030	570,759	4,285,000	4,855,759	16,370,000
2031	446,483	4,410,000	4,856,483	11,960,000
2032	318,863	4,220,000	4,538,863	7,740,000
2033	187,419	4,155,000	4,342,419	3,585,000
2034	89,437	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	-
<b>Total</b>	<b>\$17,994,645</b>	<b>\$91,935,000</b>	<b>\$109,929,645</b>	

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.