State of Kansas
City 2022

CERTIFICATE

To the Clerk of Wilson County, State of Kansas
We, the undersigned, officers of
City of Buffalo
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant					
Fund	**K.S.A.**				
General	12-101a	6	173,642	56,724	100,218
G.O. Sewer B & I	10-113	7	21,167		
Special Highway		8	10,093		
Special Highway Impr		8	89,000		
Water Utility		9	139,119		
Sewer Utility		9	42,404		
Non-Budgeted Funds-A		10			
Totals		xxxxxx	475,425	56,724	100,218
					County Clerk's Use Only
Budget Summary		11			566,008
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Attest: 08-09-2021, 2021
Rhonda Willard
County Clerk

Governing Body

City of Buffalo

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	56,724	15,004	454	154	0	0
Debt Service						
Library						
G.O. Sewer B & I						
TOTAL	56,724	15,004	454	154	0	0

County Treas Motor Vehicle Estimate 15,004
County Treas Recreational Vehicle Estimate 454
County Treas 16/20M Vehicle Estimate 154
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.26451
Recreational Vehicle Factor 0.00801
16/20M Vehicle Factor 0.00271
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00000

City of Buffalo

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Special Highway Impr Reserve	2,000	5,000	5,000	K.S.A. 12-825d
General	ommunity Center Capital Improveme	0	3,000	3,000	K.S.A. 12-1,118
Water Utility	Water Utility Bond & Interest	22,217	23,250	22,250	K.S.A. 12-825d
Water Utility	Special Highway Impr Reserve	3,000	5,000	5,000	K.S.A. 12-825d
Sewer Utility	G.O. Sewer Utility Bond & Interest	18,052	18,109	18,069	K.S.A. 12-825d
	Totals	45,269	54,359	53,319	
	Adjustments*				
	Adjusted Totals	45,269	54,359	53,319	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Buffalo

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Paid by Utility Revenues											
Sewer Utility System	12/21/00	12/21/40	4.88	315,800	227,900	6/21, 12/21	12/21	11,109	7,000	10,769	7,300
Total G.O. Bonds					**227,900**			**11,109**	**7,000**	**10,769**	**7,300**
Revenue Bonds:											
Waterworks Utility System	7/25/83	7/25/23	5.00	373,000	65,000	7/25	7/25	3,250	20,000	2,250	20,000
Total Revenue Bonds					**65,000**			**3,250**	**20,000**	**2,250**	**20,000**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**292,900**			**14,359**	**27,000**	**13,019**	**27,300**

City of Buffalo

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2021	Payments Due 2021	Payments Due 2022
Capital Leases							
Mower	12/9/2020	48	0.00	9,723	8,305	1,013	2,431
Totals					**8,305**	**1,013**	**2,431**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	57,424	68,476	71,774
Receipts:			
Ad Valorem Tax	47,861	53,321	xxxxxxxxxxxxxxxxxx
Delinquent Tax	5,115	3,403	3,211
Motor Vehicle Tax	13,818	14,523	15,004
Recreational Vehicle Tax	509	572	454
16/20M Vehicle Tax	185	183	154
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Franchise Tax	700	1,120	1,120
Charges for Services	230	321	321
Solid Waste Collections	23,828	24,291	24,291
Community Building Rent	3,050	3,180	3,180
Reimbursed Expense	1,125	465	0
Parks & Recreation	394	350	350
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	271	269	269
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,451	639	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,536**	**102,637**	**48,355**
Resources Available:	**156,959**	**171,113**	**120,129**

City of Buffalo

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	156,959	171,113	120,129
Expenditures:			
General Administration	53,908	55,939	66,507
Street Lights	5,021	5,082	6,000
Parks & Recreation	903	779	2,225
Solid Waste	23,536	26,756	24,710
Streets	0	0	55,005
Community Building	3,115	2,783	6,195
Demolition	0	0	5,000
0	0	0	0
Sub-Total detail page	86,483	91,339	165,642
Operating Transfers to :			
Special Highway Improvement Fund	2,000	5,000	5,000
Community Building Capital Improvements	0	3,000	3,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,483**	**99,339**	**173,642**
Unencumbered Cash Balance Dec 31	68,476	71,774	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	151,409	163,461	173,642
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	173,642
		Tax Required	53,513
	Delinquent Comp Rate:	6.0%	3,211
		Amount of 2021 Ad Valorem Tax	56,724

City of Buffalo 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administration			
Personal Services	31,707	32,635	35,900
Contractual Services	10,503	10,963	20,000
Commodities	8,581	7,086	10,000
Capital Outlay	0	5,000	0
Mower Capital Lease	3,117	255	607
Total	**53,908**	**55,939**	**66,507**
Street Lights			
Contractual Services	5,021	5,082	6,000
Total	**5,021**	**5,082**	**6,000**
Parks & Recreation			
Personal Services	204	105	225
Contractual Services	194	257	1,000
Commodities	504	417	1,000
Capital Outlay	0	0	0
Total	**903**	**779**	**2,225**
Solid Waste			
Personal Services	1,661	1,734	1,910
Contractual Services	21,455	20,714	22,000
Commodities	420	308	800
Capital Outlay	0	4,000	0
Total	**23,536**	**26,756**	**24,710**
Streets			
Commodities	0	0	55,005
Total	**0**	**0**	**55,005**
Community Building			
Personal Services	179	180	195
Contractual Services	2,665	2,422	4,000
Commodities	271	181	2,000
Capital Outlay	0	0	0
Total	**3,115**	**2,783**	**6,195**
Demolition			
Contractual Services	0	0	5,000
Total	**0**	**0**	**5,000**
Total	**0**	**0**	**0**
Page Total	**86,483**	**91,339**	**165,642**

(Note: Should agree with general sub-totals.)

City of Buffalo 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **G.O. Sewer B & I**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,183	3,098	3,098
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Operating Transfers from			
Sewer Utility Fund	18,052	18,109	18,069
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,052**	**18,109**	**18,069**
Resources Available:	21,235	21,207	21,167
Expenditures:			
Debt Service			
Principal	6,700	7,000	7,300
Interest	11,437	11,109	10,769
Cash Basis Reserve	0	0	3,098
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,137**	**18,109**	**21,167**
Unencumbered Cash Balance Dec 31	3,098	3,098	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	21,235	21,206	21,167
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,167
		Tax Required	0
	Delinquent Comp Rate:	6.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **0**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	6.0%	0
		Amount of 2021 Ad Valorem Tax	0

City of Buffalo 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,478	4,174	4,723
Receipts:			
State of Kansas Gas Tax	5,492	5,400	5,370
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	1,077	280	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,569**	**5,680**	**5,370**
Resources Available:	**11,047**	**9,854**	**10,093**
Expenditures:			
General Government			
Personal Services	553	672	740
Contractual Services	2,831	3,327	4,000
Commodities	2,372	878	3,000
Capital Outlay	0	0	1,745
Mower Capital Lease	1,117	254	608
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,873**	**5,131**	**10,093**
Unencumbered Cash Balance Dec 31	4,174	4,723	0
2020/2021/2022 Budget Authority Amount:	9,175	9,328	10,093

Adopted Budget

Special Highway Impr	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	64,000	69,000	79,000
Receipts:			
Operating Transfer from:			
Water Utility Fund	3,000	5,000	5,000
General Fund	2,000	5,000	5,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,000**	**10,000**	**10,000**
Resources Available:	**69,000**	**79,000**	**89,000**
Expenditures:			
General Government			
Capital Outlay	0	0	89,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**89,000**
Unencumbered Cash Balance Dec 31	69,000	79,000	0
2020/2021/2022 Budget Authority Amount:	76,500	84,000	89,000

City of Buffalo 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	27,586	39,232	29,524
Receipts:			
Water Sales	102,809	107,013	107,013
Penalties	2,966	2,411	2,411
Sales Tax	145	171	171
Reimbursed Expense	2,101	2,150	0
Interest on Idle Funds	0	0	0
Miscellaneous	591	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**108,611**	**111,745**	**109,595**
Resources Available:	**136,197**	**150,977**	**139,119**
Expenditures:			
Operating Expenditures			
Personal Services	7,301	7,253	7,980
Contractual Services	56,666	60,643	61,000
Commodities	6,465	9,053	10,000
Capital Outlay	0	16,000	32,281
Mower Capital Lease	1,117	254	608
Appropriations to Community Fire Capital Ou	200	0	0
Operating Transfer to:			
Water Utility Bond & Interest	22,217	23,250	22,250
Special Highway Imp Res Fund	3,000	5,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**96,966**	**121,453**	**139,119**
Unencumbered Cash Balance Dec 31	39,232	29,524	0
2020/2021/2022 Budget Authority Amount:	123,898	138,649	139,119

Adopted Budget

Sewer Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	12,929	11,614	9,351
Receipts:			
User Fees	31,809	33,053	33,053
Reimbursed Expense	309	340	0
Interest on Idle Funds	0	0	0
Miscellaneous	536	40	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,654**	**33,433**	**33,053**
Resources Available:	**45,582**	**45,047**	**42,404**
Expenditures:			
Operating Expenditures			
Personal Services	830	569	625
Contractual Services	10,523	11,156	12,000
Commodities	3,247	2,608	5,000
Capital Outlay	0	3,000	6,102
Mower Capital Lease	1,117	254	608
Appropriations to Community Fire Capital Ou	200	0	0
Operating Transfers to:			
G.O. Sewer Utility Bond & Interest Fund	18,052	18,109	18,069
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,968**	**35,696**	**42,404**
Unencumbered Cash Balance Dec 31	11,614	9,351	0
2020/2021/2022 Budget Authority Amount:	44,308	42,128	42,404

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Building Imp		**Water Util Bond & Intere**		**Water Utility Reserve**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,165	Cash Balance Jan 1	12,430	Cash Balance Jan 1	22,500	Cash Balance Jan 1		Cash Balance Jan 1		38,095
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Water Util Fund Transfer	22,217							
Total Receipts	0	Total Receipts	22217.04	Total Receipts	0	Total Receipts	0	Total Receipts	0	22,217
Resources Available:	3,165	Resources Available:	34,647	Resources Available:	22,500	Resources Available:	0	Resources Available:	0	60,312
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Principal	18,000							
		Interest	4,150							
Total Expenditures	0	Total Expenditures	22,150	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	22,150
Cash Balance Dec 31	3,165	Cash Balance Dec 31	12,497	Cash Balance Dec 31	22,500	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**38,162** **
										38,162 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
City of Buffalo
will meet on August 2, 2021 at 7:00 PM at Buffalo City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Buffalo City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	88,483	90.252	99,339	92.983	173,642	56,724	100.753
G.O. Sewer B & I	18,137		18,109		21,167		
Special Highway	6,873		5,131		10,093		
Special Highway Impr					89,000		
Water Utility	96,966		121,453		139,119		
Sewer Utility	33,968		35,696		42,404		
Non-Budgeted Funds-A	22,150						
Totals	266,576	90.252	279,728	92.983	475,425	56,724	100.753
*Revenue Neutral Rate***							*100.753*
Less: Transfers	45,269		54,359		53,319		
Net Expenditure	221,307		225,369		422,106		
Total Tax Levied	55,362		56,724		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	613,422		610,048		563,004		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	240,900	234,600	227,900
Revenue Bonds	101,000	83,000	65,000
Other	0	0	0
Lease Purchase Principal	26,012	5,049	8,305
Total	367,912	322,649	301,205

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Traci Kuhn
City Official Title: City Clerk

(Published in the Wilson County Citizen on Monday, July 12, 2021.)

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General	88,483	90.252	99,339	92.983	173,642	56,724	100.753
G.O. Sewer B & I	18,137		18,109		21,167		
Special Highway	6,873		5,131		10,093		
Special Highway Impr					89,000		
Water Utility	96,966		121,453		139,119		
Sewer Utility	33,968		35,696		42,404		
Non-Budgeted Funds-A	22,150						
Totals	266,576	90.252	279,728	92.983	475,425	56,724	100.753
*Revenue Neutral Rate***							*100.753*
Less: Transfers	45,269		54,359		53,319		
Net Expenditure	221,307		225,369		422,106		
Total Tax Levied	55,362		56,724		xxxxxxxxxxxxxxxxx		
Assessed Valuation	613,422		610,048		563,004		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	240,900	234,600	227,900
Revenue Bonds	101,000	83,000	65,000
Other	0	0	0
Lease Purchase Principal	26,012	5,049	8,305
Total	367,912	322,649	301,205

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Traci Kuhn
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