

STATE OF IOWA
2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

Buffalo
CITY OF Buffalo, IOWA
DUE: December 1, 2015

16208200300000
Tanna Leonard City Clerk
PO Box 557
Buffalo, Iowa 52728

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO **Mary Mosiman, CPA**
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	739,736		739,736	730,752
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	739,736		739,736	730,752
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	214,182	0	214,182	194,536
Licenses and permits	10,312	0	10,312	13,430
Use of money and property	19,670	0	19,670	18,000
Intergovernmental	256,319	398,240	654,559	631,497
Charges for fees and service	36,210	867,199	903,409	931,466
Special assessments	0	0	0	0
Miscellaneous	73,451	0	73,451	18,100
Other financing sources	254,595	0	254,595	588,500
Total revenues and other sources	1,604,475	1,265,439	2,869,914	3,126,281
Expenditures and Other Financing Uses				
Public safety	608,432	0	608,432	725,500
Public works	308,181	0	308,181	375,220
Health and social services	0	0	0	0
Culture and recreation	260,280	0	260,280	284,168
Community and economic development	8,535	0	8,535	9,000
General government	101,558	0	101,558	100,860
Debt service	55,062	0	55,062	57,000
Capital projects	0	0	0	0
Total governmental activities expenditures	1,342,048	0	1,342,048	1,551,748
Business type activities	0	1,361,795	1,361,795	1,369,081
Total ALL expenditures	1,342,048	1,361,795	2,703,843	2,920,829
Other financing uses, including transfers out	254,595	0	254,595	155,000
Total ALL expenditures/And other financing uses	1,596,643	1,361,795	2,958,438	3,075,829
Excess revenues and other sources over (Under) Expenditures/And other financing uses	7,832	-96,356	-88,524	50,452
Beginning fund balance July 1, 2014	1,880,196	13,534	1,893,730	0
Ending fund balance June 30, 2015	1,888,028	-82,822	1,805,206	50,452

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 592,800	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 5,434,423

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Tanna Leonard	Telephone →	Area Code 563	Number 381-2226	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF Buffalo						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	663,245	70,446		6,045			739,736			739,736	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	663,245	70,446		6,045	0		739,736		T01	739,736	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	663,245	70,446		6,045	0	0	739,736			739,736	6				
7	TIF revenues							0		T01	0	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,524						3,524		T15	3,524	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		210,658					210,658		T09	210,658	14				
15	TOTAL OTHER CITY TAXES	3,524	210,658	0	0	0	0	214,182	0		214,182	15				
16	Section B - LICENSES AND PERMITS	10,312						10,312		T29	10,312	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	6,193					272	6,465		U20	6,465	18				
19	Rents and royalties	10,460						10,460		U40	10,460	19				
20	Other miscellaneous use of money and property	2,745						2,745		U20	2,745	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	19,398	0	0	0	0	272	19,670	0		19,670	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants	14,287						14,287		B89	14,287	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	14,287	0	0	0	0	0	14,287	0		14,287	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Buffalo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		132,058					132,058		C46	132,058	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	22,813	2,437		208			25,458		C89	25,458	54
55	GTSB	4,817						4,817			4,817	55
56	SAFTE-LU Mississippi River Trail Grant	8,057						8,057			8,057	56
57	SRF Loan Sewer Treatment Plant							0	398,240		398,240	57
58								0			0	58
59								0			0	59
60	Total state	35,687	134,495	0	208	0	0	170,390	398,240		568,630	60
61												61
62	Local grants and reimbursements											62
63	County contributions				50,000			50,000			50,000	63
64	Library service							0		D89	0	64
65	Township contributions	21,642						21,642		D89	21,642	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	21,642	0	0	50,000	0	0	71,642	0		71,642	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	71,616	134,495	0	50,208	0	0	256,319	398,240		654,559	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	150,087	A91	150,087	73
74	Sewer							0	160,310	A8Ø	160,310	74
75	Electric							0	550,868	A92	550,868	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	11,100						11,100		A81	11,100	79
80	Hospital							0		A36	0	80

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF Buffalo					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	5,934	A80	5,934	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	9,070					651	9,721		A03	9,721	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	417	2,906					3,323		A61	3,323	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103	Buffalo Days		12,066					12,066			12,066	103
104	TOTAL CHARGES FOR SERVICE	20,587	14,972	0	0	0	651	36,210	867,199		903,409	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	48,041	2,596					50,637		U99	50,637	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	5,359						5,359		U30	5,359	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Park Donations from community for Streambank Stabilization	17,455						17,455			17,455	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	70,855	2,596	0	0	0	0	73,451	0		73,451	120

Part I REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued		CITY OF Buffalo					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	859,537	433,167	0	56,253	0	923	1,349,880	1,265,439		2,615,319	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	254,595						254,595			254,595	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	254,595	0	0	0	0	0	254,595	0		254,595	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,114,132	433,167	0	56,253	0	923	1,604,475	1,265,439		2,869,914	132
133												133
134	Beginning fund balance July 1, 2014	761,267	814,573		20,191	144,699	139,466	1,880,196	13,534		1,893,730	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,875,399	1,247,740	0	76,444	144,699	140,389	3,484,671	1,278,973		4,763,644	136
137												137
138												138
139												139
140												140
141												141
142												142
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154												154
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156												156
157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF Buffalo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	251,866	69,969					321,835				
3	Purchase of land and equipment							0		E62	321,835	2
4	Construction							0		G62	0	3
5	Jail — Current operation							0		F62	0	4
6	Purchase of land and equipment							0		E04	0	5
7	Construction							0		G04	0	6
8	Emergency management — Current operation							0		F04	0	7
9	Purchase of land and equipment							0		E89	0	8
10	Flood control — Current operation							0		G89	0	9
11	Purchase of land and equipment							0		E59	0	10
12	Construction							0		G59	0	11
13	Fire department — Current operation	266,562						266,562		F59	0	12
14	Purchase of land and equipment							0		E24	266,562	13
15	Construction							0		G24	0	14
16	Ambulance — Current operation							0		F24	0	15
17	Purchase of land and equipment							0		E32	0	16
18	Building inspections — Current operation	20,035						20,035		G32	0	17
19	Purchase of land and equipment							0		E66	20,035	18
20	Construction							0		G66	0	19
21	Miscellaneous protective services — Current operation							0		F66	0	20
22	Purchase of land and equipment							0		E66	0	21
23	Construction							0		G66	0	22
24	Animal control — Current operation							0		F66	0	23
25	Purchase of land and equipment							0		E32	0	24
26	Construction							0		G32	0	25
27	Other public safety — Current operation							0		F32	0	26
28	Purchase of land and equipment							0		E89	0	27
29								0		G89	0	28
30								0			0	29
31								0			0	30
32								0			0	31
33								0			0	32
34								0			0	33
35								0			0	34
36								0			0	35
37								0			0	36
38								0			0	37
39								0			0	38
40	TOTAL PUBLIC SAFETY	538,463	69,969	0	0	0	0	608,432			0	39
											608,432	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Buffalo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	153,788	86,418					240,206		E44	240,206	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	647						647		E44	647	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	12,623						12,623		E44	12,623	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	54,705						54,705		E81	54,705	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	221,763	86,418	0	0	0	0	308,181			308,181	80

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF Buffalo							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Buffalo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	47,188						47,188		E52	47,188	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	695						695		E61	695	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	143,805						143,805		E61	143,805	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	13,363						13,363		E03	13,363	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	36,813						36,813		E61	36,813	135
136	Other culture and recreation	18,416						18,416		E61	18,416	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	260,280	0	0	0	0	0	260,280			260,280	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		8,535					8,535		E89	8,535	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	8,535	0	0	0	0	8,535			8,535	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Buffalo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,000	367					5,367		E29	5,367	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	49,621	11,738					61,359		E23	61,359	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	22,817						22,817		E25	22,817	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	12,015						12,015		E31	12,015	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	89,453	12,105	0	0	0	0	101,558			101,558	176
177	Section G — DEBT SERVICE							0			0	177
178	Water Bond Principle/Interest				55,062			55,062			55,062	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	55,062	0	0	55,062			55,062	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify							0			0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,109,959	177,027	0	55,062	0	0	1,342,048			1,342,048	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF Buffalo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								131,648	E91	131,648	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								173,942	E80	173,942	201
202	Purchase of land and equipment									G80	0	202
203	Construction								446,562	F80	446,562	203
204	Electric — Current operation								606,494	E92	606,494	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								3,149	E80	3,149	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF Buffalo		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,361,795		1,361,795	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,109,959	177,027	0	55,062	0	0	1,342,048	1,361,795		2,703,843	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	11,030	235,097			8,468		254,595			254,595	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	11,030	235,097	0	0	8,468	0	254,595	0		254,595	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,120,989	412,124	0	55,062	8,468	0	1,596,643	1,361,795		2,958,438	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		835,616		21,382	136,231	140,389	1,133,618			1,133,618	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	754,410	0					754,410			754,410	267
268	Total Governmental	754,410	835,616	0	21,382	136,231	140,389	1,888,028			1,888,028	268
269	Proprietary								-82,822		-82,822	269
270	Total ending fund balance June 30, 2015	754,410	835,616	0	21,382	136,231	140,389	1,888,028	-82,822		1,805,206	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,875,399	1,247,740	0	76,444	144,699	140,389	3,484,671	1,278,973		4,763,644	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF Buffalo

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52 47,188
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		500,150

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 111,800	29U \$	39U \$ 55,000	49U \$ 56,800	49U \$	49U \$	49U \$	191 \$ 2,481
2. Sewer utility	19U	29U 561,000	39U 25,000	49U 536,000	49U	49U	49U	189 1,441
3. Electric utility	19U	29U	39U	49U	49U	49U	49U	192
4. Gas utility	19U	29U	39U	49U	49U	49U	49U	193
5. Transit-bus	19U	29U	39U	49U	49U	49U	49U	194
6. Industrial Revenue	19T	24T	34T		44T	44T	44T	189
7. Mortgage revenue	19T	24T	34T		44T	44T	44T	189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	111,800	561,000	80,000	592,800	0	0	0	3,922

B. Short-term debt	Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$	
Outstanding as of JUNE 30, 2015	64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Amount - Omit cents		
\$	108,688,452	x .05 = \$ 5,434,423

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31		W61	
	\$	\$		1,805,206	1,805,206

REMARKS V98