

ANNUAL REPORT FOR BUFFALO COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2023

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	1,234,085.80	703,133.33	219,359.80	2,156,578.93
Revenues and Other Sources (minor level):				
Taxes:				
Current Property Taxes	346,737.25	18,006.34	0.00	364,743.59
Delinquent Property Taxes	0.00	0.00	0.00	0.00
Penalties and Interest	501.51	25.41	0.00	526.92
Telephone Tax (Outside)	0.00	0.00	0.00	0.00
Mobile Home Tax	0.00	0.00	0.00	0.00
Wheel Tax	0.00	25,026.99	0.00	25,026.99
Tax Deed Revenue	0.00	0.00	0.00	0.00
Other Taxes	0.00	0.00	0.00	0.00
Licenses and Permits	2,450.00	0.00	0.00	2,450.00
Intergovernmental Revenue:				
Federal Grants	52,473.97	0.00	0.00	52,473.97
Federal Shared Revenue	1,963.00	0.00	0.00	1,963.00
Federal Payments in Lieu of Taxes	37,416.00	0.00	0.00	37,416.00
State Grants	0.00	89,010.83	11,466.67	100,477.50
State Shared Revenue	28,308.64	277,716.11	36,351.45	342,376.20
State Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
Other Payments in Lieu of Taxes	0.00	0.00	0.00	0.00
Other Intergovernmental Revenue	0.00	0.00	0.00	0.00
Charges for Goods and Services:				
General Government	14,346.95	0.00	4,524.62	18,871.57
Public Safety	3,868.96	0.00	0.00	3,868.96
Public Works	0.00	184.95	0.00	184.95
Health and Welfare	0.00	0.00	0.00	0.00
Culture and Recreation	0.00	0.00	0.00	0.00
Urban and Economic Development	0.00	0.00	0.00	0.00
Conservation of Natural Resources	0.00	0.00	0.00	0.00
Other Charges	0.00	0.00	0.00	0.00
Fines and Forfeits:				
Fines	0.00	0.00	0.00	0.00
Costs	835.53	0.00	0.00	835.53
Forfeits	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00
Miscellaneous Revenue and Other Sources:				
Investment Earnings	1,892.75	1,252.06	284.63	3,429.44
Rent	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00
Contributions and Donations	0.00	0.00	0.00	0.00
Refund of Prior Year's Expenditures	7,222.09	0.00	0.00	7,222.09
Other Miscellaneous Revenue	12.30	30,036.17	0.00	30,048.47
General Long Term Debt Issued	0.00	0.00	0.00	0.00
Insurance Proceeds	0.00	0.00	0.00	0.00
Sale of County Property	0.00	57,289.00	0.00	57,289.00
Total Revenue and Other Sources	498,028.95	498,547.86	52,627.37	1,049,204.18
Expenditures and Other Uses (subfunction level):				
Legislative	76,927.77	0.00	0.00	76,927.77
Elections	2,320.50	0.00	0.00	2,320.50
Judicial System	0.00	0.00	0.00	0.00
Financial Administration	149,837.57	0.00	0.00	149,837.57

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	General Fund	Road and Bridge Fund	Other Governmental Funds	Total Governmental Funds
Legal Services	54,876.95	0.00	0.00	54,876.95
Other General Government	101,276.47	0.00	3,504.10	104,780.57
Law Enforcement	134,751.62	0.00	0.00	134,751.62
Protective and Emergency Services	0.00	0.00	25,619.55	25,619.55
Highways and Bridges	0.00	487,403.82	0.00	487,403.82
Sanitation	0.00	0.00	0.00	0.00
Transportation	0.00	0.00	0.00	0.00
Water System	0.00	0.00	0.00	0.00
Other Public Works	0.00	0.00	0.00	0.00
Economic Assistance	170.00	0.00	0.00	170.00
Health Assistance	0.00	0.00	0.00	0.00
Social Services	0.00	0.00	0.00	0.00
Mental Health Services	4,181.76	0.00	0.00	4,181.76
Culture	0.00	0.00	0.00	0.00
Recreation	0.00	0.00	0.00	0.00
Soil Conservation	17,443.83	0.00	0.00	17,443.83
Water Conservation	0.00	0.00	0.00	0.00
Urban Development	0.00	0.00	0.00	0.00
Economic Development	0.00	0.00	0.00	0.00
Intergovernmental Expenditures	0.00	0.00	0.00	0.00
Debt Service	0.00	0.00	0.00	0.00
Payments to Local Education Agencies	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Discount on Bonds Issued	0.00	0.00	0.00	0.00
Payments to Refunded Debt Escrow Agent	0.00	0.00	0.00	0.00
Total Expenditures and Other Uses	541,786.47	487,403.82	29,123.65	1,058,313.94
Transfers In (Out)	0.00	0.00	0.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	(43,757.52)	11,144.04	23,503.72	(9,109.76)
Ending Fund Balance:				
Nonspendable	0.00	0.00	0.00	0.00
Restricted	0.00	260,689.56	242,863.52	503,553.08
Committed	0.00	0.00	0.00	0.00
Assigned	510,378.00	453,587.81	0.00	963,965.81
Unassigned	679,950.28	0.00	0.00	679,950.28
Total Ending Fund Balance	1,190,328.28	714,277.37	242,863.52	2,147,469.17
Governmental Long-term Debt				150,688.67