

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

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	Road and Bridge		401 Debt Service	Other	Total
	General Fund	Fund	Fund	Governmental Funds	Governmental Funds
Beginning Balance	16,079,853.47	3,500,272.81	1,244.90	1,691,012.64	21,272,383.82
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	16,094,327.29	0.00	855,796.75	0.00	16,950,124.04
Delinquent Property Taxes	111,098.29	0.00	0.00	0.00	111,098.29
Penalties and Interest	35,688.71	0.00	0.00	0.00	35,688.71
Mobile Home Tax	1,818.27	0.00	0.00	0.00	1,818.27
Wheel Tax	0.00	823,196.07	0.00	0.00	823,196.07
Tax Deed Revenue	5,106.25	0.00	0.00	0.00	5,106.25
Licenses and Permits	156,126.50	2,480.00	0.00	7,050.00	165,656.50
Intergovernmental Revenue:					
Federal Grants	80,682.01	0.00	0.00	29,607.11	110,289.12
Federal Shared Revenue	67,801.32	0.00	0.00	0.00	67,801.32
State Grants	222,790.92	544,869.85	0.00	94,705.47	862,366.24
State Shared Revenue	545,765.51	4,041,173.76	0.00	1,033,325.96	5,620,265.23
Other Payments in Lieu of Taxes	5,940.80	0.00	0.00	0.00	5,940.80
Charges for Goods and Services:					
General Government	832,387.32	0.00	0.00	20,098.62	852,485.94
Public Safety	692,787.52	0.00	0.00	64,413.00	757,200.52
Health and Welfare	61,966.11	0.00	0.00	0.00	61,966.11
Culture and Recreation	1,552,915.66	0.00	0.00	0.00	1,552,915.66
Conservation of Natural Resources	43,440.17	0.00	0.00	0.00	43,440.17
Other Charges	13,392.31	0.00	0.00	0.00	13,392.31
Fines and Forfeits:					
Fines	1,901.36	0.00	0.00	0.00	1,901.36
Costs	40,039.17	0.00	0.00	0.00	40,039.17
Miscellaneous Revenue and Other Sources:					
Investment Earnings	256,077.82	22,364.30	1,863.69	15,301.90	295,607.71
Rent	153,436.29	0.00	0.00	0.00	153,436.29
Contributions and Donations	1,370.00	0.00	0.00	0.00	1,370.00
Other Miscellaneous Revenue	20,112.66	2,996.69	49,458.36	142.91	72,710.62
Insurance Proceeds	54,756.17	134,023.45	0.00	0.00	188,779.62
Sale of County Property	3,994,282.17	93,002.10	0.00	0.00	4,087,284.27
<b>Total Revenue and Other Sources</b>	<b>25,046,010.60</b>	<b>5,664,106.22</b>	<b>907,118.80</b>	<b>1,264,644.97</b>	<b>32,881,880.59</b>
Expenditures and Other Uses (subfunction level):					
Legislative	260,048.13	0.00	0.00	0.00	260,048.13
Elections	32,711.39	0.00	0.00	0.00	32,711.39
Judicial System	56,861.48	0.00	0.00	0.00	56,861.48
Financial Administration	1,055,662.45	0.00	0.00	0.00	1,055,662.45
Legal Services	2,010,341.24	0.00	0.00	10,013.99	2,020,355.23
Other General Government	3,071,356.99	0.00	0.00	19,401.85	3,090,758.84
Law Enforcement	6,171,794.29	0.00	0.00	114,412.73	6,286,207.02
Protective and Emergency Services	16,992.86	0.00	0.00	1,668,903.59	1,685,896.45
Highways and Bridges	0.00	13,051,796.75	0.00	0.00	13,051,796.75
Economic Assistance	93,126.46	0.00	0.00	0.00	93,126.46
Health Assistance	21,293.00	0.00	0.00	0.00	21,293.00
Social Services	0.00	0.00	0.00	10,347.98	10,347.98
Mental Health Services	212,428.43	0.00	0.00	0.00	212,428.43
Culture	460,141.67	0.00	0.00	0.00	460,141.67
Recreation	1,914,423.42	0.00	0.00	0.00	1,914,423.42
Soil Conservation	290,688.33	0.00	0.00	0.00	290,688.33
Urban Development	480,665.77	0.00	0.00	0.00	480,665.77
Debt Service	0.00	0.00	905,255.11	0.00	905,255.11
<b>Total Expenditures and Other Uses</b>	<b>16,148,535.91</b>	<b>13,051,796.75</b>	<b>905,255.11</b>	<b>1,823,080.14</b>	<b>31,928,667.91</b>
Transfers In (Out)	(3,805,500.00)	3,805,500.00	0.00	0.00	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00
<b>Increase/Decrease in Fund Balance</b>	<b>5,091,974.69</b>	<b>(3,582,190.53)</b>	<b>1,863.69</b>	<b>(558,435.17)</b>	<b>953,212.68</b>
Ending Fund Balance:					
Restricted	29,829.66	231,883.27	3,108.59	1,060,394.98	1,325,216.50
Assigned	8,456,477.63	(146,286.86)	0.00	28,054.95	8,338,245.72
Unassigned	12,554,491.81	0.00	0.00	0.00	12,554,491.81
<b>Total Ending Fund Balance</b>	<b>21,040,799.10</b>	<b>85,596.41</b>	<b>3,108.59</b>	<b>1,088,449.93</b>	<b>22,217,954.03</b>

Governmental Long-term Debt

2,912,318.35

PROPRIETARY FUNDS--MODIFIED CASH BASIS

	Landfill Fund
Beginning Balance	5,293,186.52
Revenues	3,057,198.94
Expenses	2,099,802.06
Transfers In (Out)	0.00
Ending Balance:	
Restricted For:	
Landfill Closure and Post Closure Costs	1,766,062.21
Unrestricted	4,484,167.17

Enterprise Long-term Debt

1,766,062.21