

ANNUAL REPORT FOR BROWN COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2022

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS					
	General Fund	Road and Bridge Fund	401 Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	15,852,786.17	2,973,322.32	1,081.68	1,483,106.47	20,310,296.64
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	15,600,959.39	0.00	879,819.47	0.00	16,480,778.86
Delinquent Property Taxes	89,541.07	0.00	0.00	0.00	89,541.07
Penalties and Interest	35,381.93	0.00	0.00	0.00	35,381.93
Mobile Home Tax	749.66	0.00	0.00	0.00	749.66
Wheel Tax	0.00	800,104.36	0.00	0.00	800,104.36
Tax Deed Revenue	26,184.53	0.00	0.00	0.00	26,184.53
Licenses and Permits	187,624.40	3,152.00	0.00	7,230.00	198,006.40
Intergovernmental Revenue:					
Federal Grants	3,869,931.15	0.00	0.00	248,104.31	4,118,035.46
Federal Shared Revenue	66,393.14	0.00	0.00	0.00	66,393.14
Federal Payments in Lieu of Taxes	235.00	0.00	0.00	0.00	235.00
State Grants	28,518.13	534,113.58	0.00	101,178.31	663,810.02
State Shared Revenue	653,870.35	3,905,235.93	0.00	624,308.89	5,183,415.17
Other Payments in Lieu of Taxes	5,704.43	0.00	0.00	0.00	5,704.43
Other Intergovernmental Revenue	21,030.29	0.00	0.00	454,500.00	475,530.29
Charges for Goods and Services:					
General Government	899,779.30	0.00	0.00	25,901.01	925,680.31
Public Safety	630,772.19	0.00	0.00	61,596.00	692,368.19
Health and Welfare	72,769.31	0.00	0.00	0.00	72,769.31
Culture and Recreation	1,314,255.97	0.00	0.00	0.00	1,314,255.97
Conservation of Natural Resources	26,123.94	0.00	0.00	0.00	26,123.94
Other Charges	13,099.77	0.00	0.00	0.00	13,099.77
Fines and Forfeits:					
Fines	256.17	0.00	0.00	0.00	256.17
Costs	54,896.13	0.00	0.00	0.00	54,896.13
Miscellaneous Revenue and Other Sources:					
Investment Earnings	23,571.45	4,603.29	163.24	1,893.55	30,231.53
Rent	140,907.19	0.00	0.00	0.00	140,907.19
Contributions and Donations	6,900.00	0.00	0.00	1,833.33	8,733.33
Refund of Prior Year's Expenditures	2,590.16	0.00	0.00	0.00	2,590.16
Other Miscellaneous Revenue	25,610.64	9,014.68	24,529.69	1,016.93	60,171.94
Insurance Proceeds	277,320.48	18,201.16	0.00	927.30	296,448.94
Sale of County Property	551.60	135,250.92	0.00	0.00	135,802.52
Total Revenue and Other Sources	24,075,527.77	5,409,675.92	904,512.40	1,528,489.63	31,918,205.72
Expenditures and Other Uses (subfunction level):					
Legislative	259,778.64	0.00	0.00	0.00	259,778.64
Elections	120,688.18	0.00	0.00	0.00	120,688.18
Judicial System	54,816.12	0.00	0.00	0.00	54,816.12
Financial Administration	878,573.23	0.00	0.00	0.00	878,573.23
Legal Services	1,777,303.86	0.00	0.00	53,231.71	1,830,535.57
Other General Government	7,612,515.67	0.00	0.00	26,024.46	7,638,540.13
Law Enforcement	5,582,294.63	0.00	0.00	91,666.67	5,673,961.30
Protective and Emergency Services	16,997.19	0.00	0.00	1,692,049.19	1,709,046.38
Highways and Bridges	0.00	8,909,683.52	0.00	0.00	8,909,683.52
Economic Assistance	99,577.35	0.00	0.00	0.00	99,577.35
Health Assistance	20,088.00	0.00	0.00	0.00	20,088.00
Social Services	0.00	0.00	0.00	12,674.31	12,674.31
Mental Health Services	166,843.24	0.00	0.00	0.00	166,843.24
Culture	373,601.26	0.00	0.00	0.00	373,601.26
Recreation	1,777,066.82	0.00	0.00	21,916.96	1,798,983.78
Soil Conservation	251,970.79	0.00	0.00	0.00	251,970.79
Urban Development	259,919.61	0.00	0.00	0.00	259,919.61
Debt Service	0.00	0.00	904,349.18	0.00	904,349.18
Total Expenditures and Other Uses	19,252,034.59	8,909,683.52	904,349.18	1,897,563.30	30,963,630.59
Transfers In (Out)	(4,602,076.86)	4,026,000.00	0.00	576,076.86	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
Increase/Decrease in Fund Balance	221,416.32	525,992.40	163.22	207,003.19	954,575.13
Ending Fund Balance:					
Restricted	30,208.79	423,243.27	1,244.90	1,139,518.83	1,594,215.79
Assigned	640,954.78	3,077,029.54	0.00	551,493.81	4,269,478.13
Unassigned	15,408,689.90	0.00	0.00	0.00	15,408,689.90
Total Ending Fund Balance	16,079,853.47	3,500,272.81	1,244.90	1,691,012.64	21,272,383.82
Governmental Long-term Debt					3,483,179.65

PROPRIETARY FUNDS--MODIFIED CASH BASIS	
	Landfill Fund
Beginning Balance	4,240,914.62
Revenues	2,900,572.16
Expenses	1,848,300.26
Transfers In (Out)	0.00
Ending Balance:	
Restricted For:	
Landfill Closure and Post Closure Costs	1,699,173.75
Unrestricted	3,594,012.77
Enterprise Long-term Debt	1,699,173.75

The preceding financial data does not include fiduciary funds or component units.
Information pertaining to those activities may be obtained by contacting the County Auditor at (605) 626-7110.