

ANNUAL REPORT FOR BROWN COUNTY  
AS OF AND FOR THE YEAR ENDED December 31, 2025

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Debt Service Fund Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	20,379,394.80	648,868.13	59,888.97	1,385,434.25	22,473,586.15
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	17,778,816.56	1,821,518.61	940,316.87	0.00	20,540,652.04
Delinquent Property Taxes	168,231.87	0.00	0.00	0.00	168,231.87
Penalties and Interest	42,812.95	2,441.12	3,999.83	0.00	49,253.90
Telephone Tax (Outside)	3,159.02	0.00	0.00	0.00	3,159.02
Mobile Home Tax	530.94	14.10	0.00	0.00	545.04
Wheel Tax	0.00	836,209.44	0.00	0.00	836,209.44
Licenses and Permits	297,026.04	3,216.00	0.00	6,990.00	307,232.04
Intergovernmental Revenue:					
Federal Grants	103,049.19	0.00	0.00	22,578.01	125,627.20
Federal Shared Revenue	15,127.70	1,744.83	0.00	0.00	16,872.53
State Grants	117,063.78	593,984.34	0.00	65,683.87	776,731.99
State Shared Revenue	491,089.58	4,133,936.91	0.00	721,098.92	5,346,125.41
Other Intergovernmental Revenue	19,941.17	0.00	0.00	500,000.00	519,941.17
Charges for Goods and Services:					
General Government	810,061.31	0.00	0.00	20,796.02	830,857.33
Public Safety	634,283.09	0.00	0.00	95,081.81	729,364.90
Health and Welfare	47,974.54	0.00	0.00	0.00	47,974.54
Culture and Recreation	1,815,819.42	0.00	0.00	0.00	1,815,819.42
Urban and Economic Development	8,708.90	0.00	0.00	0.00	8,708.90
Conservation of Natural Resources	64,882.65	0.00	0.00	0.00	64,882.65
Other Charges	13,927.87	0.00	0.00	0.00	13,927.87
Fines and Forfeits:					
Fines	211.60	0.00	0.00	0.00	211.60
Costs	38,259.82	0.00	0.00	0.00	38,259.82
Forfeits	4,500.00	0.00	0.00	0.00	4,500.00
Miscellaneous Revenue and Other Sources:					
Investment Earnings	471,873.97	54,101.56	2,845.52	30,763.99	559,585.04
Rent	171,905.42	0.00	0.00	0.00	171,905.42
Contributions and Donations	78,085.00	0.00	0.00	0.00	78,085.00
Refund of Prior Year's Expenditures	2,642.77	0.00	0.00	0.00	2,642.77
Other Miscellaneous Revenue	190,651.11	1,968.68	0.00	10,603.39	203,223.18
Insurance Proceeds	15,925.49	42,812.97	0.00	0.00	58,738.46
Sale of County Property	0.00	24,560.60	0.00	0.00	24,560.60
<b>Total Revenue and Other Sources</b>	<b>23,406,561.76</b>	<b>7,516,509.16</b>	<b>947,162.22</b>	<b>1,473,596.01</b>	<b>33,343,829.15</b>
Expenditures and Other Uses (subfunction level):					
Legislative	272,025.40	0.00	0.00	0.00	272,025.40
Elections	104,074.88	0.00	0.00	0.00	104,074.88
Judicial System	66,367.97	0.00	0.00	0.00	66,367.97
Financial Administration	1,073,042.97	0.00	0.00	0.00	1,073,042.97
Legal Services	2,253,574.73	0.00	0.00	21,981.82	2,275,556.55
Other General Government	3,634,507.13	0.00	0.00	36,084.68	3,670,591.81
Law Enforcement	7,172,309.66	0.00	0.00	154,551.93	7,326,861.59
Protective and Emergency Services	17,013.15	0.00	0.00	1,804,302.14	1,821,315.29
Highways and Bridges	0.00	12,055,165.75	0.00	0.00	12,055,165.75
Economic Assistance	66,614.25	0.00	0.00	0.00	66,614.25
Health Assistance	21,293.00	0.00	0.00	0.00	21,293.00
Social Services	0.00	0.00	0.00	10,727.07	10,727.07
Mental Health Services	188,457.05	0.00	0.00	0.00	188,457.05
Culture	523,254.51	0.00	0.00	0.00	523,254.51
Recreation	2,259,520.34	0.00	0.00	0.00	2,259,520.34
Soil Conservation	316,949.12	0.00	0.00	0.00	316,949.12
Urban Development	354,114.91	0.00	0.00	0.00	354,114.91
Debt Service	0.00	0.00	904,894.27	0.00	904,894.27
<b>Total Expenditures and Other Uses</b>	<b>18,323,119.07</b>	<b>12,055,165.75</b>	<b>904,894.27</b>	<b>2,027,647.64</b>	<b>33,310,826.73</b>
Transfers In (Out)	(7,486,423.61)	6,507,098.42	0.00	585,296.25	(394,028.94)
<b>Increase/Decrease in Fund Balance</b>	<b>(2,402,980.92)</b>	<b>1,968,441.83</b>	<b>42,267.95</b>	<b>31,244.62</b>	<b>(361,026.52)</b>
Ending Fund Balance:					
Restricted	188,042.47	231,883.27	102,156.92	1,355,436.24	1,877,518.90
Assigned	17,632,163.19	2,385,426.69	0.00	61,242.63	20,078,832.51
Unassigned	156,208.22	0.00	0.00	0.00	156,208.22
<b>Total Ending Fund Balance</b>	<b>17,976,413.88</b>	<b>2,617,309.96</b>	<b>102,156.92</b>	<b>1,416,678.87</b>	<b>22,112,559.63</b>

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**GOVERNMENTAL FUNDS--MODIFIED CASH BASIS**

	General Fund	Road and Bridge Fund	Debt Service Fund	Other Governmental Funds	Total Governmental Funds
Governmental Long-term Debt					1,603,070.65

**PROPRIETARY FUNDS--MODIFIED CASH BASIS**

	504 - SW / Landfill Fund
Beginning Balance	6,883,311.02
Revenues	4,003,554.18
Expenses	3,270,142.66
Ending Balance:	
Restricted For:	
Landfill Closure and Post Closure Costs	1,894,495.06
Unrestricted	5,722,227.48

Enterprise Long-term Debt				1,894,495.06
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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.