

ANNUAL REPORT FOR BROWN COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2024

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	Road and Bridge		401 - BOND	Other	Total
	General Fund	Fund	Fund	Governmental Funds	Governmental Funds
Beginning Balance	21,040,799.10	85,596.41	3,108.59	1,088,449.93	22,217,954.03
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	17,031,852.06	0.00	959,018.34	0.00	17,990,870.40
Delinquent Property Taxes	107,796.38	0.00	0.00	0.00	107,796.38
Penalties and Interest	35,352.23	0.00	0.00	0.00	35,352.23
Mobile Home Tax	864.39	0.00	0.00	0.00	864.39
Wheel Tax	0.00	825,055.48	0.00	0.00	825,055.48
Tax Deed Revenue	6,996.01	0.00	0.00	0.00	6,996.01
Licenses and Permits	147,135.24	2,670.00	0.00	7,320.00	157,125.24
Intergovernmental Revenue:					
Federal Grants	519,334.12	33,002.75	0.00	99,432.36	651,769.23
Federal Shared Revenue	16,926.60	0.00	0.00	0.00	16,926.60
Federal Payments in Lieu of Taxes	268.00	0.00	0.00	0.00	268.00
State Grants	27,700.00	1,966,926.06	0.00	84,060.13	2,078,686.19
State Shared Revenue	599,705.65	4,071,263.93	0.00	698,509.36	5,369,478.94
Other Payments in Lieu of Taxes	6,430.33	0.00	0.00	0.00	6,430.33
Other Intergovernmental Revenue	0.00	0.00	0.00	453,000.00	453,000.00
Charges for Goods and Services:					
General Government	853,488.16	0.00	0.00	20,227.49	873,715.65
Public Safety	671,555.44	0.00	0.00	85,466.50	757,021.94
Public Works	0.00	914,231.98	0.00	0.00	914,231.98
Health and Welfare	71,030.31	0.00	0.00	0.00	71,030.31
Culture and Recreation	1,718,614.75	0.00	0.00	0.00	1,718,614.75
Conservation of Natural Resources	49,497.57	0.00	0.00	0.00	49,497.57
Other Charges	11,374.09	0.00	0.00	0.00	11,374.09
Fines and Forfeits:					
Fines	1,110.12	0.00	0.00	0.00	1,110.12
Costs	43,841.01	0.00	0.00	0.00	43,841.01
Miscellaneous Revenue and Other Sources:					
Investment Earnings	434,841.44	48,421.01	1,718.89	17,232.15	502,213.49
Rent	173,675.12	251.88	0.00	0.00	173,927.00
Contributions and Donations	10,653.00	0.00	0.00	0.00	10,653.00
Other Miscellaneous Revenue	36,367.12	6,521.08	0.00	1,779.97	44,668.17
Insurance Proceeds	9,700.77	5,122.24	0.00	0.00	14,823.01
Sale of County Property	823.40	54,910.35	0.00	0.00	55,733.75
Total Revenue and Other Sources	22,586,933.31	7,928,376.76	960,737.23	1,467,027.96	32,943,075.26
Expenditures and Other Uses (subfunction level):					
Legislative	253,531.86	0.00	0.00	0.00	253,531.86
Elections	199,190.33	0.00	0.00	0.00	199,190.33
Judicial System	61,249.09	0.00	0.00	0.00	61,249.09
Financial Administration	971,995.77	0.00	0.00	0.00	971,995.77
Legal Services	2,208,187.60	0.00	0.00	20,282.31	2,228,469.91
Other General Government	3,428,012.59	0.00	0.00	21,117.66	3,449,130.25
Law Enforcement	7,027,251.76	0.00	0.00	151,678.94	7,178,930.70
Protective and Emergency Services	17,000.00	0.00	0.00	1,649,956.76	1,666,956.76
Highways and Bridges	0.00	11,616,398.69	0.00	0.00	11,616,398.69
Economic Assistance	105,571.50	0.00	0.00	0.00	105,571.50
Health Assistance	21,293.00	0.00	0.00	0.00	21,293.00

Social Services	0.00	0.00	0.00	11,193.17	11,193.17
Mental Health Services	199,837.32	0.00	0.00	0.00	199,837.32
Culture	476,407.24	0.00	0.00	0.00	476,407.24
Recreation	2,348,401.44	0.00	0.00	0.00	2,348,401.44
Soil Conservation	310,214.86	0.00	0.00	0.00	310,214.86
Urban Development	685,063.04	0.00	0.00	0.00	685,063.04
Debt Service	0.00	0.00	903,956.85	0.00	903,956.85
Total Expenditures and Other Uses	18,313,207.40	11,616,398.69	903,956.85	1,854,228.84	32,687,791.78
Transfers In (Out)	(4,935,478.85)	4,251,293.65	0.00	684,185.20	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	(661,752.94)	563,271.72	56,780.38	296,984.32	255,283.48
Ending Fund Balance:					
Restricted	509,575.53	231,883.27	59,888.97	1,316,572.27	2,117,920.04
Assigned	14,582,510.00	416,984.86	0.00	68,861.98	15,068,356.84
Unassigned	5,287,309.27	0.00	0.00	0.00	5,287,309.27
Total Ending Fund Balance	20,379,394.80	648,868.13	59,888.97	1,385,434.25	22,473,586.15

Governmental Long-term Debt 2,284,280.50

PROPRIETARY FUNDS--MODIFIED CASH BASIS

	504 - Landfill Fund
Beginning Balance	6,250,229.38
Revenues	4,199,211.77
Expenses	3,566,130.13
Transfers In (Out)	0.00
Ending Balance:	
Restricted For:	
Landfill Closure and Post Closure Costs	1,894,495.06
Unrestricted	4,988,815.96
Enterprise Long-term Debt	1,894,495.06

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.