

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

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	301 County Bldg Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	24,246,749.77	2,756,397.35	1,754,175.67	3,577,388.47	32,334,711.26
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	15,123,682.12		388,764.56	585,598.23	16,098,044.91
Delinquent Property Taxes	57,183.40		1,469.84	2,016.85	60,670.09
Penalties and Interest	24,441.29		396.11	525.10	25,362.50
Telephone Tax (Outside)	206.38				206.38
Wheel Tax	0.00	699,970.91			699,970.91
Other Taxes	121,757.83				121,757.83
Licenses and Permits	81,406.20	7,580.00		6,780.00	95,766.20
Intergovernmental Revenue:					
Federal Grants	40,112.39				40,112.39
Federal Shared Revenue	9,015.77				9,015.77
State Grants	661,814.77	2,014,459.55		3,071.27	2,679,345.59
State Shared Revenue	891,812.61	2,704,744.08	16,819.58	568,119.17	4,181,495.44
Other Payments in Lieu of Taxes	1,114.50				1,114.50
Other Intergovernmental Revenue		485,325.05			485,325.05
Charges for Goods and Services:					
General Government	787,298.83			18,830.87	806,129.70
Public Safety	1,318,120.33			46,699.92	1,364,820.25
Public Works		27,330.91			27,330.91
Health and Welfare	20,925.93				20,925.93
Culture and Recreation	113,582.36				113,582.36
Urban and Economic Development	27,200.00				27,200.00
Conservation of Natural Resources	75,093.48				75,093.48
Fines and Forfeits:					
Fines	4,387.50				4,387.50
Costs	75,665.89				75,665.89
Forfeits	19,050.00				19,050.00
Miscellaneous Revenue and Other Sources:					
Investment Earnings	1,118,706.17	176,349.69	46,979.14	51,421.50	1,393,456.50
Rent	20,400.00				20,400.00
Other Miscellaneous Revenue	63,468.88	3,022.98		5,988.07	72,479.93
Insurance Proceeds	54,528.51	151.40			54,679.91
Sale of County Property	8,584.56	46.90			8,631.46
Total Revenue and Other Sources	20,719,559.70	6,118,981.47	454,429.23	1,289,050.98	28,582,021.38
Expenditures and Other Uses (subfunction level):					
Legislative	1,162,275.27				1,162,275.27
Elections	14,342.23				14,342.23
Judicial System	1,003,391.64				1,003,391.64
Financial Administration	729,635.75				729,635.75
Legal Services	948,106.29			6,500.00	954,606.29
Other General Government	2,543,244.75		682,934.65	30,879.21	3,257,058.61
Law Enforcement	5,662,365.30			15,357.25	5,677,722.55
Protective and Emergency Services	407,119.88			828,939.88	1,236,059.76
Highways and Bridges		9,673,187.20		228,245.18	9,901,432.38
Economic Assistance	93,002.48				93,002.48
Health Assistance	31,965.69				31,965.69
Social Services	125,149.00			10,000.00	135,149.00
Mental Health Services	353,384.81				353,384.81
Culture	37,200.00				37,200.00
Recreation	343,039.97				343,039.97
Soil Conservation	469,078.81				469,078.81
Urban Development	346,532.27				346,532.27
Economic Development	106,300.00			76,084.24	182,384.24
Intergovernmental Expenditures		139,994.21			139,994.21
Debt Service	12,600.00		121,647.02	511,800.00	646,047.02
Total Expenditures and Other Uses	14,388,734.14	9,813,181.41	804,581.67	1,707,805.76	26,714,302.98
Transfers In (Out)	(3,983,142.00)	3,599,627.00	249,000.00	134,515.00	0.00
Special Items (specify)					0.00
Extraordinary Items (specify)					0.00
Increase/Decrease in Fund Balance	2,347,683.56	(94,572.94)	(101,152.44)	(284,239.78)	1,867,718.40
Ending Fund Balance:					
Restricted				2,973,276.03	2,973,276.03
Assigned	20,699,673.57	2,661,824.41	1,653,023.23	319,872.66	25,334,393.87
Unassigned	5,894,759.76				5,894,759.76
Total Ending Fund Balance	26,594,433.33	2,661,824.41	1,653,023.23	3,293,148.69	34,202,429.66
Governmental Long-term Debt					5,802,269.94

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Finance Officer at (605) 696-8250