

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

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	301-County Bldg Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	22,059,956.42	1,860,169.20	1,565,003.62	3,192,557.06	28,677,686.30
Revenues and Other Sources (minor level):					
Taxes:					
Current Property Taxes	14,210,764.77		363,076.81	563,096.77	15,136,938.35
Delinquent Property Taxes	320,604.20		8,247.93	11,410.39	340,262.52
Penalties and Interest	21,743.55		336.46	466.73	22,546.74
Telephone Tax (Outside)	218.04				218.04
Wheel Tax		682,292.16			682,292.16
Other Taxes	11,869.85				11,869.85
Licenses and Permits	64,768.00	10,240.00		7,590.00	82,598.00
Intergovernmental Revenue:					
Federal Grants	113,032.89			47,888.00	160,920.89
Federal Shared Revenue	9,415.95				9,415.95
State Grants	453,236.24	387,345.01		393,562.54	1,234,143.79
State Shared Revenue	911,753.99	2,640,180.63	17,664.53	422,993.66	3,992,592.81
Other Payments in Lieu of Taxes	1,095.79				1,095.79
Other Intergovernmental Revenue		32,809.14	86,195.13		119,004.27
Charges for Goods and Services:					
General Government	839,394.17			18,087.99	857,482.16
Public Safety	1,105,550.65			69,930.79	1,175,481.44
Public Works		159,142.32			159,142.32
Health and Welfare	27,867.60				27,867.60
Culture and Recreation	120,048.54				120,048.54
Urban and Economic Development	21,900.00				21,900.00
Conservation of Natural Resources	72,420.04				72,420.04
Fines and Forfeits:					
Fines	9,025.28				9,025.28
Costs	74,069.73				74,069.73
Forfeits	17,257.50				17,257.50
Miscellaneous Revenue and Other Sources:					
Investment Earnings	1,233,560.14	125,795.23	84,438.39	21,220.32	1,465,014.08
Rent	21,122.34				21,122.34
Other Miscellaneous Revenue	73,829.36				73,829.36
Insurance Proceeds	38,642.83	83,685.61	115,955.96		238,284.40
Sale of County Property	38,838.60	147,632.60			186,471.20
<b>Total Revenue and Other Sources</b>	<b>19,812,030.05</b>	<b>4,269,122.70</b>	<b>675,915.21</b>	<b>1,556,247.19</b>	<b>26,313,315.15</b>
Expenditures and Other Uses (subfunction level):					
Legislative	2,605,543.59				2,605,543.59
Elections	143,985.49				143,985.49
Judicial System	716,797.94				716,797.94
Financial Administration	674,063.50				674,063.50
Legal Services	795,677.54				795,677.54
Other General Government	2,448,980.55		664,192.00	7,285.48	3,120,458.03
Law Enforcement	5,124,000.61			16,634.42	5,140,635.03
Protective and Emergency Services	376,810.04			531,426.67	908,236.71
Highways and Bridges		6,074,037.94		168,816.56	6,242,854.50
Economic Assistance	88,923.34				88,923.34
Health Assistance	52,065.59				52,065.59
Social Services	120,956.00			9,880.50	130,836.50
Mental Health Services	315,855.26				315,855.26
Culture	37,200.00				37,200.00
Recreation	378,497.22				378,497.22
Soil Conservation	440,507.10				440,507.10
Urban Development	289,390.60				289,390.60
Economic Development	106,200.00			65,270.18	171,470.18
Intergovernmental Expenditures		136,458.44			136,458.44
Debt Service			121,647.02	509,500.00	631,147.02
<b>Total Expenditures and Other Uses</b>	<b>14,715,454.37</b>	<b>6,210,496.38</b>	<b>785,839.02</b>	<b>1,308,813.81</b>	<b>23,020,603.58</b>
Transfers In (Out)	(3,432,071.48)	3,007,814.39	299,095.86	125,161.23	
Special Items (specify)					
Extraordinary Items (specify)					
<b>Increase/Decrease in Fund Balance</b>	<b>1,664,504.20</b>	<b>1,066,440.71</b>	<b>189,172.05</b>	<b>372,594.61</b>	<b>3,292,711.57</b>
Ending Fund Balance:					
Nonspendable					
Restricted	11,981.84			3,546,045.49	3,558,027.33
Committed					
Assigned	18,524,673.57	2,926,609.91	1,754,175.67	19,106.18	23,224,565.33
Unassigned	5,194,196.73				5,194,196.73
<b>Total Ending Fund Balance</b>	<b>23,730,852.14</b>	<b>2,926,609.91</b>	<b>1,754,175.67</b>	<b>3,565,151.67</b>	<b>31,976,789.39</b>
Governmental Long-term Debt					6,317,883.26

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) 696-8250.