

**ANNUAL REPORT FOR MINNEHAHA COUNTY - Unaudited
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2025**

GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS								
	General Fund	Road and Bridge Fund	Building Fund	American Rescue Plan Act Fund	Capital Projects Fund	Debt Redemption Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	59,113,318.40	15,135,712.39	36,959,197.38	-	37,143,409.84	489,238.40	2,586,357.29	\$ 151,427,233.70
Revenues and Other Sources (minor level):								
Taxes:								
Current Property Taxes	60,972,473.31		5,151,481.39			7,789,549.97	2,279,870.10	\$ 76,193,374.77
Delinquent Property Taxes	539,769.25		46,165.65			67,567.31	13,120.87	\$ 666,623.08
Penalties and Interest	101,004.70		8,680.93			11,946.55	3,765.08	\$ 125,397.26
Telephone Tax (Outside)	55,643.51							\$ 55,643.51
Wheel Tax		3,954,732.42						\$ 3,954,732.42
Other Taxes	31,762.50							\$ 31,762.50
Licenses and Permits	636,561.00	114,395.08					55,110.00	\$ 806,066.08
Intergovernmental Revenue:								
Federal Grants	480,108.47	128,844.97		1,099,825.98			280,243.68	\$ 1,989,023.10
Federal Shared Revenue	1,372,458.43							\$ 1,372,458.43
Federal Payments in Lieu of Taxes	8,491.38		717.44			1,084.82	1,292.78	\$ 11,586.42
State Grants		3,269,608.92					37,514.87	\$ 3,307,123.79
State Shared Revenue:	5,118,384.57	10,164,141.59					4,102,621.16	\$ 19,385,147.32
Other Payments in Lieu of Taxes	539.14		45.55			68.88		\$ 653.57
Other Intergovernmental Revenue	1,272,769.05		93,279.78					\$ 1,366,048.83
Charges for Goods and Services:								
General Government	4,317,756.43						89,076.02	\$ 4,406,832.45
Public Safety	9,164,131.17						270,250.19	\$ 9,434,381.36
Public Works		53,438.86						\$ 53,438.86
Health and Welfare	219,627.00							\$ 219,627.00
Culture and Recreation							30,628.56	\$ 30,628.56
Urban and Economic Development	71,787.90							\$ 71,787.90
Fines and Forfeits:								
Fines	16,035.77							\$ 16,035.77
Costs	129,388.02							\$ 129,388.02
Forfeits	94,738.49							\$ 94,738.49
Other	5,040.25						3,594.37	\$ 8,634.62
Miscellaneous Revenue and Other Sources:								
Investment Earnings	3,537,143.95	654,746.88	1,720,230.76		1,337,428.08	142,134.19	62,412.94	\$ 7,454,096.80
Rentals	25,750.00							\$ 25,750.00
Contributions and Donations	7,550.00						10,468.47	\$ 18,018.47
Refund of Prior Year's Expenditures	26,525.00							\$ 26,525.00
Private Grants	526,228.30							\$ 526,228.30
Other Miscellaneous Revenue	277,108.35	11,701.75					440,444.16	\$ 729,254.26
General Long Term Debt Issued								\$ -
Premiums on Certificates Issued								\$ -
Lease Proceeds								\$ -
Insurance Proceeds	49,207.41							\$ 49,207.41
Sale Of County Property	34,548.66	7,856.80					8,500.00	\$ 50,905.46
Total Revenue and Other Sources	89,092,532.01	18,359,467.27	7,020,601.50	1,099,825.98	1,337,428.08	8,012,351.72	7,688,913.25	\$ 132,611,119.81
Expenditures and Other Uses (subfunction level):								
Legislative	1,041,280.30							\$ 1,041,280.30
Elections	157,496.96							\$ 157,496.96
Judicial System	2,451,127.08							\$ 2,451,127.08
Financial Administration	3,100,546.22						135,678.50	\$ 3,236,224.72
Legal Services	16,440,885.38							\$ 16,440,885.38
Other Administration	10,423,037.21		471,432.18	1,954.43	8,351.59		72,673.76	\$ 10,977,449.17
Law Enforcement	42,002,843.72						291,260.53	\$ 42,294,104.25
Protective and Emergency Services	883,923.00						5,617,721.25	\$ 6,501,644.25
Highways and Bridges		8,894,632.54					593,818.52	\$ 9,488,451.06
Economic Assistance	3,793,177.40							\$ 3,793,177.40
Health Assistance	303,000.00							\$ 303,000.00
Social Services	1,084,807.94						74,377.41	\$ 1,159,185.35
Mental Health Services	1,317,218.70							\$ 1,317,218.70
Culture	1,864,281.59						1,805,745.98	\$ 3,670,027.57
Recreation	216,486.48							\$ 216,486.48
Soil Conservation	113,822.53							\$ 113,822.53
Urban Development	880,200.69							\$ 880,200.69
Economic Development	23,500.00							\$ 23,500.00
Intergovernmental Expenditures		391,517.54						\$ 391,517.54
Debt Service			1,389,105.00			7,969,418.76		\$ 9,358,523.76
Leases Issued								\$ -
Capital Outlay	720,126.36	9,101,559.58	2,901,710.53	1,097,871.55	16,408,745.20		167,021.00	\$ 30,397,034.22
Total Expenditures and Other Uses	86,817,761.56	18,387,709.66	4,762,247.71	1,099,825.98	16,417,096.79	7,969,418.76	8,758,296.95	\$ 144,212,357.41
Transfers In (Out)	(697,247.54)						697,247.54	\$ -
Changes in Nonspendable		47,148.15						\$ 47,148.15
Increase/Decrease in Fund Balance	1,577,522.91	18,905.76	2,258,353.79	-	(15,079,668.71)	42,932.96	(372,136.16)	\$ (11,554,089.45)
Ending Fund Balance (Exhibit III):								
Nonspendable	-	1,014,745.33	-	-	-	-	-	\$ 1,014,745.33
Restricted	-	14,139,872.82	10,134,687.67	-	21,988,241.13	532,171.36	1,795,185.28	\$ 48,590,158.26
Assigned	27,980,730.32	-	29,082,863.50	-	75,500.00	-	419,035.85	\$ 57,558,129.67
Unassigned	32,710,110.99	-	-	-	-	-	-	\$ 32,710,110.99
Governmental Long-term Debt								\$ 92,918,398.87

PROPRIETARY FUNDS--ACCRUAL BASIS

	Medical Self-Insurance Fund
Beginning Balance	4,315,158.68
Revenues	9,449,270.37
Expenses	9,457,541.00
Ending Balance (Exhibit V):	
Restricted for Other Purposes	4,306,888.05

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) 367-4220.