



Brookings County Finance Office

Vicki Buseth, Finance Officer

520 3rd Street Suite 100 • Brookings, SD 57006

Phone: (605) 696-8250

vbuseth@brookingscountysd.gov

January 29, 2016

TO: Brookings County Commission
FROM: Vicki Buseth, Finance Officer
RE: Finance Officers Report December 2015

Table of Contents:

- Quarterly Highway Transfers (Action Item)
- Quarterly Emergency Management Transfers (Action Item)
- Quarterly Register of Deeds Relief Fund Transfers (Action Item)
- Auditors Account with the Treasurer (Be it Noted Item)
- Payroll and Additive Totals (Be it Noted Item)
- Highway Expenditure Report (Be it Noted Item)
- Register of Deeds Statement of Fees Collected (Be it Noted Item)
- Cash Balances Report
- Fund Balances Report
- General Fund Surplus Analysis
- Motor Vehicle Collections and Breakdowns
- Tax Collections and Breakdowns
- Revenue vs Expense Report
- Aged Accounts Receivable Report

Also included in your Finance Officers Report is the yearly amounts of monies received in the Finance Office in 2015 and I also have comparisons for the last 5 years. We received the CPI (Consumer Price Index) from the Department of Revenue to be used for taxes payable in 2017 it is 0.0%.

Thank you,

A handwritten signature in blue ink that reads "Vicki Buseth".

Vicki Buseth

Brookings County Finance Officer

Motion by _____, seconded by _____ to approve the following transfers as per budget appropriations for the first quarter of 2016:

From General Fund 101-4-911-4294 to Highway and Bridge fund 201-3-371-0000 in the amount of 750,000.00.

From General Fund 101-4-911-4290 to Emergency Management Fund 226-3-371-0000 in the amount of 21,568.00.

From General Fund 101-4-911-4298 to Register of Deeds Relief Fund 250-3-371-0000 in the amount of 3239.25.

Auditor's Account with the Treasurer

December 31, 2015

Auditor's Statement

General Fund	\$	9,017,945.37
Road & Bridge	\$	3,752,775.48
County Building	\$	3,301,890.84
Debt Service/TIF	\$	-
Total Major Funds	\$	16,072,611.69
Non-Major County Funds	\$	387,433.24
Agency Funds	\$	1,050,348.51
Outstanding Credit Cards		
Reconciling Items: Property Tax Reversal		
Reconciling Items:	\$	-
GRAND TOTAL	\$	17,508,370.99

Treasurer's Statement

Total Amount of Deposits in Banks	\$	17,460,314.61
Checking Account Balance		
1st Bank & Trust, Brookings (AP/PR)	\$	262,278.80
1st Bank & Trust, Brookings (daily)	\$	32,157.65
Money Market Accounts		
1st Bank & Trust, Brookings (Daily)	\$	4,006,865.04
Other Money Markets	\$	5,613,841.51
Fiscal Agent/TIF/Verasun	\$	-
HVAC	\$	-
Investment Money Market	\$	4,541,171.61
CD's - Certificates of Deposit	\$	3,004,000.00
Currency	\$	3,837.00
Coins	\$	2.20
Checks Not Exceeding 3 days	\$	38,357.73
Change Funds	\$	3,255.00
Subtotal (total in Red Book)	\$	17,505,766.54
Reconciling Items		
Reconciling Item		
Reconciling Item - Void Check	\$	10.00
Reconciling Items-interest	\$	2,652.89
Reconciling Item-charges	\$	(58.44)
GRAND TOTAL	\$	17,508,370.99

DECEMBER 2015 ADDITIVES	
AFLAC	\$2,881.06
AVESIS	\$1,168.18
OFFICE OF CHILD SUPPORT	\$400.00
DELTA DENTAL	\$4,506.56
FLEX ONE	\$1,724.64
DEARBORN LIFE INSURANCE	\$1,004.40
GARNISHMENTS	\$0.00
LOCAL TEAMSTERS	\$1,107.00
SDRS	\$53,982.97
SDRS SUPPLEMENTAL	\$1,818.00
EFTPS	\$118,647.11
WELLMARK	\$85,644.21
SDRS SPECIAL PAY PLAN FEE	\$45.00
SDRS SPECIAL PAY PLAN	\$18,199.48
AFLAC GROUP/CAIC PRIMARY	\$572.06
TOTAL:	\$291,700.67

DECEMBER 2015 PAYROLL	
COMMISSION/HR	\$20,444.64
TECHNOLOGY	\$8,341.36
ELECTIONS	\$0.00
FINANCE OFFICE	\$26,733.02
STATES ATTORNEY	\$31,584.08
EQUALIZATION	\$25,003.36
REGISTER OF DEEDS	\$9,196.60
VETERANS/WELFARE	\$7,317.34
SHERIFF'S OFFICE	\$125,205.50
CORONER	\$243.12
COMMUNITY HEALTH EXTENSION	\$3,108.72
WEED	\$4,864.21
PLANNING/ZONING	\$8,372.45
HIGHWAY	\$65,914.35
EMERGENCY MANAGEMENT	\$4,067.75
WIC	\$0.00
TOTAL:	\$343,452.19

Be it noted, the expenditure adjustments for the month of December 2015 were presented to the board.

\$4945.67 was transferred to allocate highway department expenditures to other county departments for work performed and supplies furnished by the highway department.

Highway Department (201)
Expenditure Corrections 2015

DECEMBER 1-31, 2015

Weed	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Weed building					\$ -
258					\$ -
259					\$ -
260					\$ -
284					\$ -
288					\$ -
289					\$ -
290					\$ -
291					\$ -
292					\$ -
293					\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

Sheriff	426.5/fuel	426supply	411/salaries	425/equip	Totals
A1	\$ 98.61				\$ 98.61
A2	\$ 101.83				\$ 101.83
A3	\$ 194.50	\$ 4.67	\$ 52.72		\$ 251.89
A4	\$ 231.29				\$ 231.29
A6	\$ 79.92				\$ 79.92
A8	\$ 234.22				\$ 234.22
A9	\$ 40.85				\$ 40.85
A11	\$ 188.40				\$ 188.40
A12	\$ 72.28				\$ 72.28
A14	\$ 25.81				\$ 25.81
A25	\$ 253.97				\$ 253.97
A26	\$ 368.84		\$ 188.94		\$ 557.78
A27	\$ 229.73				\$ 229.73
A28	\$ 481.63	\$ 580.17	\$ 253.40		\$ 1,315.20
A29	\$ 58.72				\$ 58.72
AD					\$ -
AE	\$ 169.53		\$ 177.66		\$ 347.19
AF	\$ 74.71				\$ 74.71
AG	\$ 31.75				\$ 31.75
RSVP	\$ 120.16				\$ 120.16
Sheriff Building					\$ -
Misc.					\$ -
TOTAL	\$ 3,056.75	\$ 584.84	\$ 672.72	\$ -	\$ 4,314.31

161-4-71

Zoning	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0187	\$ 22.75				\$ 22.75
TOTAL	\$ 22.75	\$ -	\$ -	\$ -	\$ 22.75

226-4-222

Emergency Ma	426.5/fuel	426/supply	411/salaries	425/equip	Totals
Vehicle #0186	\$ 62.30				\$ 62.30
TOTAL	\$ 62.30	\$ -	\$ -	\$ -	\$ 62.30

Highway Department (201)
Expenditure Corrections 2015

DECEMBER 1-31, 2015

Commission	426.5/fuel	426/supply	411/salaries	425/equip	Totals
commission van					\$ -
janitor pick up					\$ -
Court House	426.5/fuel	426/supply	411/salaries	425/equip	Totals
court house bld/yd			\$ 236.73	\$ 242.36	\$ 479.09
TOTAL	\$ -	\$ -	\$ 236.73	\$ 242.36	\$ 479.09

101-4-161

101-4-162

Equalization	426.5/fuel	426/supply	411/salaries	425/equip	Totals
0116	\$ 25.99				\$ 25.99
0122	\$ 24.24				\$ 24.24
0123					\$ -
0124	\$ 16.99				\$ 16.99
0125					\$ -
TOTAL	\$ 67.22	\$ -	\$ -	\$ -	\$ 67.22

	426.5/fuel	426/supply	411/salaries	425/equip	TOTALS
TOTAL	\$ 3,209.02	\$ 647.14	\$ 974.75	\$ 204.66	\$ 4,945.67

584.84

909.45

242.36

Be it noted, the Register of Deeds Statement of Fees collected for the month of December 2015 in the amount of \$37246.00 was presented to the board.

NO. _____

Register of Deeds'
Statement of Fees
Collected during the

Month of _____

Filed _____

County Finance Officer

By _____

Deputy

Amount of Fees, \$ _____

BROOKINGS COUNTY REGISTER OF DEEDS MONTHLY REPORT

DECEMBER 2015

TRANSFER FEE		\$ 19,865.00
GENERAL FEES		
GENERAL FEE	\$13,892.00	
FINANCING STATEMENTS	\$ 63.00	
LOCATION NOTICE	\$ 0	
TOTAL	\$13,955.00	\$ 13,955.00
MARRIAGE LICENSE		
15 x \$40.00 =	\$ 600.00	\$ 600.00
BIRTH, MARRIAGE, & DEATH CERTIFIED COPIES		
BIRTH - 56 X \$15 =	\$ 840.00	
DEATH - 83 X \$15 =	\$ 1,245.00	
MARRIAGE - 23 X \$15 =	\$ 345.00	
TOTAL	\$ 2,430.00	\$ 2,430.00
XEROX COPIES & DISC		\$ 396.00
GRAND TOTAL		\$ 37,246.00

Register of Deeds' Statement of Fees Collected during the month of December 2015 ----

Brookings County, State of South Dakota

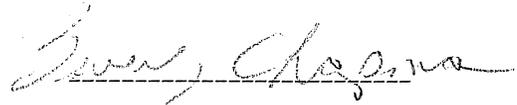
The sum of \$37,246.00 in Fees has been collected by me as Register of Deeds during the Month as shown per Register of Deeds' Official Fee Book, Vol. 35 on pages 215 & 228.

STATE OF SOUTH DAKOTA,

FB_258595 - FB_259463

County of Brookings

Beverly Chapman being duly sworn, deposes and says that she is Register of Deeds in and for Brookings County, State of South Dakota: that the foregoing statement is a true and correct report of all fees collected by her as such Register of Deeds, as required by law, during the month of December 2015.



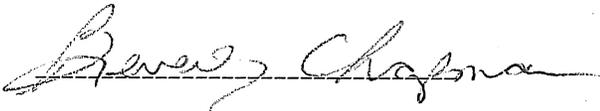
Register of Deeds

STATE OF SOUTH DAKOTA,

County of Brookings

Beverly Chapman, being first duly sworn on oath, deposes and says: That she is the duly elected, qualified and acting Register of Deeds in and for Brookings County, South Dakota. That since the date of her last report or the beginning of her term of office she has charged or received as such officer, fees in the sum of \$37,246.00

Dated this 8 day of January 2016.



Register of Deeds

Subscribed and sworn to before me this _____ day of _____, 2016.

Title of Officer

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: DECEMBER 31ST, 2015

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>101-GENERAL FUND</u>					
	101-1-1010001	CLAIM ON CASH	11,572,603.83	(2,555,413.46)	9,017,190.37
	101-1-1020000	CASH CHANGE/ROD	45.00	0.00	45.00
	101-1-1021000	CASH CHANGE/24-7 SOBRIETY	50.00	0.00	50.00
	101-1-1022000	CASH CHANGE/SHERIFF COMMISSARY	200.00	0.00	200.00
	101-1-1023000	cashchange/sheriff front offic	60.00	0.00	60.00
	101-1-1030000	PETTY CASH/ZONING	100.00	0.00	100.00
	101-1-1031000	PETTY CASH/SHERIFF	100.00	0.00	100.00
	101-1-1032000	Petty Cash/States Attorney	200.00	0.00	200.00
	101-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 101-GENERAL FUND	11,573,358.83	(2,555,413.46)	9,017,945.37
<u>201-ROAD & BRIDGE FUND</u>					
	201-1-1010001	CLAIM ON CASH	4,278,818.29	(526,042.81)	3,752,775.48
	201-1-1070000	RESTRICTED CASH/ROAD & BRIDGE	0.00	0.00	0.00
		TOTAL 201-ROAD & BRIDGE FUND	4,278,818.29	(526,042.81)	3,752,775.48
<u>202-SNOW REMOVAL</u>					
	202-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 202-SNOW REMOVAL	0.00	0.00	0.00
<u>203-HIGHWAY & BRIDGE RESERVE</u>					
	203-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 203-HIGHWAY & BRIDGE RESERVE	0.00	0.00	0.00
<u>205-WHEEL TAX</u>					
	205-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 205-WHEEL TAX	0.00	0.00	0.00
<u>207-E-911 FUND</u>					
	207-1-1010001	CLAIM ON CASH	56,418.74	25,639.78	82,058.52
	207-1-1070000	RESTRICTED CASH IN BANKS	0.00	0.00	0.00
		TOTAL 207-E-911 FUND	56,418.74	25,639.78	82,058.52
<u>226-EMERGENCY MANAGEMENT</u>					
	226-1-1010001	CLAIM ON CASH	27,157.16	(4,948.45)	22,208.71
	226-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
		TOTAL 226-EMERGENCY MANAGEMENT	27,157.16	(4,948.45)	22,208.71
<u>229-DOMESTIC ABUSE FUND</u>					
	229-1-1010001	CLAIM ON CASH	3,996.00	490.00	4,486.00
		TOTAL 229-DOMESTIC ABUSE FUND	3,996.00	490.00	4,486.00
<u>231-WIC FUND</u>					
	231-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
		TOTAL 231-WIC FUND	0.00	0.00	0.00

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: DECEMBER 31ST, 2015

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>237-CONTRACT LAW ENFORCE</u>					
	237-1-1010001	CLAIM ON CASH	7.50	(7.50)	0.00
	TOTAL 237-CONTRACT LAW ENFORCE		7.50	(7.50)	0.00
<u>248-24/7 PROGRAM</u>					
	248-1-1010001	CLAIM ON CASH	215,905.62	10,817.38	226,723.00
	248-1-1020000	CASH CHANGE	0.00	0.00	0.00
	TOTAL 248-24/7 PROGRAM		215,905.62	10,817.38	226,723.00
<u>250-ROD RELIEF FUND</u>					
	250-1-1010001	CLAIM ON CASH	57,845.01	(5,888.00)	51,957.01
	TOTAL 250-ROD RELIEF FUND		57,845.01	(5,888.00)	51,957.01
<u>301-COUNTY BUILDING FUND</u>					
	301-1-1010001	CLAIM ON CASH	1,126,758.95	2,175,131.89	3,301,890.84
	301-1-1060000	CASH WITH FISCAL AGENT	0.00	0.00	0.00
	301-1-1070000	RESTRICTED CASH	0.00	0.00	0.00
	TOTAL 301-COUNTY BUILDING FUND		1,126,758.95	2,175,131.89	3,301,890.84
<u>302-ADM BLDG PROJECT FUND</u>					
	302-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 302-ADM BLDG PROJECT FUND		0.00	0.00	0.00
<u>303-TIF CAPITAL PROJECT FUND</u>					
	303-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 303-TIF CAPITAL PROJECT FUND		0.00	0.00	0.00
<u>304-CH BUILDING REMODEL</u>					
	304-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	304-1-1060000	Cash with Fiscal Agent	235,251.29	(235,251.29)	0.00
	TOTAL 304-CH BUILDING REMODEL		235,251.29	(235,251.29)	0.00
<u>401-TIF #1 (Aurora) DEBT SRVC</u>					
	401-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	401-1-1060000	CASH WITH FISCAL AGENT/VERASUN	0.00	0.00	0.00
	TOTAL 401-TIF #1 (Aurora) DEBT SRVC		0.00	0.00	0.00
<u>701-BROOKINGS SCHOOL (5-1)</u>					
	701-1-1010001	CLAIM ON CASH	1,262,099.55	(1,165,121.02)	96,978.53
	TOTAL 701-BROOKINGS SCHOOL (5-1)		1,262,099.55	(1,165,121.02)	96,978.53
<u>702-SIOUX VALLEY SCHOOL 5-5</u>					
	702-1-1010001	CLAIM ON CASH	259,475.59	(243,302.94)	16,172.65
	TOTAL 702-SIOUX VALLEY SCHOOL 5-5		259,475.59	(243,302.94)	16,172.65

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: DECEMBER 31ST, 2015

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>703-DEUBROOK (5-2)</u>					
	703-1-1010001	CLAIM ON CASH	198,063.44	(176,419.07)	21,644.37
	TOTAL 703-DEUBROOK (5-2)		198,063.44	(176,419.07)	21,644.37
<u>704-LAW LIBRARY - NOT USED</u>					
	704-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 704-LAW LIBRARY - NOT USED		0.00	0.00	0.00
<u>705-ELKTON (5-3)</u>					
	705-1-1010001	CLAIM ON CASH	452,556.23	(440,420.93)	12,135.30
	TOTAL 705-ELKTON (5-3)		452,556.23	(440,420.93)	12,135.30
<u>706-LAKE HENDRICKS (5-4)</u>					
	706-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 706-LAKE HENDRICKS (5-4)		0.00	0.00	0.00
<u>707-ASTORIA (19-1)</u>					
	707-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 707-ASTORIA (19-1)		0.00	0.00	0.00
<u>708-ESTELLINE (28-2)</u>					
	708-1-1010001	CLAIM ON CASH	39,127.54	(34,422.64)	4,704.90
	TOTAL 708-ESTELLINE (28-2)		39,127.54	(34,422.64)	4,704.90
<u>709-ARLINGTON (38-1)</u>					
	709-1-1010001	CLAIM ON CASH	136,438.52	(129,780.46)	6,658.06
	TOTAL 709-ARLINGTON (38-1)		136,438.52	(129,780.46)	6,658.06
<u>711-WETLAND PMT TRUST</u>					
	711-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 711-WETLAND PMT TRUST		0.00	0.00	0.00
<u>712-ARLINGTON CITY</u>					
	712-1-1010001	CLAIM ON CASH	1,615.63	(1,615.63)	0.00
	TOTAL 712-ARLINGTON CITY		1,615.63	(1,615.63)	0.00
<u>713-AURORA CITY</u>					
	713-1-1010001	CLAIM ON CASH	2,511.83	(1,113.75)	1,398.08
	TOTAL 713-AURORA CITY		2,511.83	(1,113.75)	1,398.08
<u>714-BROOKINGS CITY</u>					
	714-1-1010001	CLAIM ON CASH	237,693.75	(218,985.96)	18,707.79
	TOTAL 714-BROOKINGS CITY		237,693.75	(218,985.96)	18,707.79
<u>715-BRUCE CITY</u>					
	715-1-1010001	CLAIM ON CASH	11,781.79	(9,549.95)	2,231.84
	TOTAL 715-BRUCE CITY		11,781.79	(9,549.95)	2,231.84

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: DECEMBER 31ST, 2015

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>716-BUSHNELL CITY</u>					
	716-1-1010001	CLAIM ON CASH	218.84	(218.84)	0.00
	TOTAL 716-BUSHNELL CITY		218.84	(218.84)	0.00
<u>717-ELKTON CITY</u>					
	717-1-1010001	CLAIM ON CASH	7,320.83	(2,697.33)	4,623.50
	TOTAL 717-ELKTON CITY		7,320.83	(2,697.33)	4,623.50
<u>718-SINAI CITY</u>					
	718-1-1010001	CLAIM ON CASH	2,864.68	(2,804.60)	60.08
	TOTAL 718-SINAI CITY		2,864.68	(2,804.60)	60.08
<u>719-VOLGA CITY</u>					
	719-1-1010001	CLAIM ON CASH	14,403.59	(13,347.52)	1,056.07
	TOTAL 719-VOLGA CITY		14,403.59	(13,347.52)	1,056.07
<u>720-WHITE CITY</u>					
	720-1-1010001	CLAIM ON CASH	9,213.93	(6,643.07)	2,570.86
	TOTAL 720-WHITE CITY		9,213.93	(6,643.07)	2,570.86
<u>721-AFTON TOWNSHIP</u>					
	721-1-1010001	CLAIM ON CASH	1,645.77	(1,625.04)	20.73
	TOTAL 721-AFTON TOWNSHIP		1,645.77	(1,625.04)	20.73
<u>722-ALTON TOWNSHIP</u>					
	722-1-1010001	CLAIM ON CASH	5,833.30	(5,833.30)	0.00
	TOTAL 722-ALTON TOWNSHIP		5,833.30	(5,833.30)	0.00
<u>723-ARGO TOWNSHIP</u>					
	723-1-1010001	CLAIM ON CASH	2,558.94	(2,487.27)	71.67
	TOTAL 723-ARGO TOWNSHIP		2,558.94	(2,487.27)	71.67
<u>724-WATER CONSERVANCY</u>					
	724-1-1010001	CLAIM ON CASH	5,825.49	(5,440.16)	385.33
	TOTAL 724-WATER CONSERVANCY		5,825.49	(5,440.16)	385.33
<u>725-ADVANCE TAXES</u>					
	725-1-1010001	CLAIM ON CASH	274.21	0.00	274.21
	TOTAL 725-ADVANCE TAXES		274.21	0.00	274.21
<u>726-FLEX ONE</u>					
	726-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 726-FLEX ONE		0.00	0.00	0.00
<u>727-AURORA TOWNSHIP</u>					
	727-1-1010001	CLAIM ON CASH	1,753.33	(1,756.81)	(3.48)
	TOTAL 727-AURORA TOWNSHIP		1,753.33	(1,756.81)	(3.48)

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>728-BANGOR TOWNSHIP</u>					
	728-1-1010001	CLAIM ON CASH	2,809.03	(2,746.21)	62.82
	TOTAL 728-BANGOR TOWNSHIP		2,809.03	(2,746.21)	62.82
<u>729-BROOKINGS TOWNSHIP</u>					
	729-1-1010001	CLAIM ON CASH	5,476.81	(4,815.21)	661.60
	TOTAL 729-BROOKINGS TOWNSHIP		5,476.81	(4,815.21)	661.60
<u>730-ELKTON TOWNSHIP</u>					
	730-1-1010001	CLAIM ON CASH	914.67	(831.11)	83.56
	TOTAL 730-ELKTON TOWNSHIP		914.67	(831.11)	83.56
<u>731-U & B SANITARY</u>					
	731-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 731-U & B SANITARY		0.00	0.00	0.00
<u>732-BIG SIOUX WATERSHED</u>					
	732-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 732-BIG SIOUX WATERSHED		0.00	0.00	0.00
<u>733-LP SANITARY SEWER</u>					
	733-1-1010001	CLAIM ON CASH	347.57	(335.66)	11.91
	TOTAL 733-LP SANITARY SEWER		347.57	(335.66)	11.91
<u>734-L.P. WATER</u>					
	734-1-1010001	CLAIM ON CASH	820.92	(792.79)	28.13
	TOTAL 734-L.P. WATER		820.92	(792.79)	28.13
<u>735-DELINQUENT TAXES</u>					
	735-1-1010001	CLAIM ON CASH	2,850.92	(605.44)	2,245.48
	TOTAL 735-DELINQUENT TAXES		2,850.92	(605.44)	2,245.48
<u>736-MUNICIPALITIES 5%</u>					
	736-1-1010001	CLAIM ON CASH	14,410.12	(6,961.61)	7,448.51
	TOTAL 736-MUNICIPALITIES 5%		14,410.12	(6,961.61)	7,448.51
<u>737-EUREKA TOWNSHIP</u>					
	737-1-1010001	CLAIM ON CASH	2,424.52	(2,143.20)	281.32
	TOTAL 737-EUREKA TOWNSHIP		2,424.52	(2,143.20)	281.32
<u>738-LAKE HENDRICKS TOWNSHIP</u>					
	738-1-1010001	CLAIM ON CASH	2,025.20	(1,591.07)	434.13
	TOTAL 738-LAKE HENDRICKS TOWNSHIP		2,025.20	(1,591.07)	434.13
<u>739-LAKE SINAI TOWNSHIP</u>					
	739-1-1010001	CLAIM ON CASH	4,977.71	(4,569.09)	408.62
	TOTAL 739-LAKE SINAI TOWNSHIP		4,977.71	(4,569.09)	408.62

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: DECEMBER 31ST, 2015

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>740-LAKETON TOWNSHIP</u>					
	740-1-1010001	CLAIM ON CASH	2,467.06	(2,320.61)	146.45
	TOTAL 740-LAKETON TOWNSHIP		2,467.06	(2,320.61)	146.45
<u>741-MEDARY TOWNSHIP</u>					
	741-1-1010001	CLAIM ON CASH	4,330.83	(3,680.10)	650.73
	TOTAL 741-MEDARY TOWNSHIP		4,330.83	(3,680.10)	650.73
<u>742-MOTOR VEHICLE</u>					
	742-1-1010001	CLAIM ON CASH	387,207.52	(75,737.82)	311,469.70
	TOTAL 742-MOTOR VEHICLE		387,207.52	(75,737.82)	311,469.70
<u>743-LK HENDRICKS SANITARY</u>					
	743-1-1010001	CLAIM ON CASH	319.76	(257.08)	62.68
	TOTAL 743-LK HENDRICKS SANITARY		319.76	(257.08)	62.68
<u>744-OAKLAKE TOWNSHIP</u>					
	744-1-1010001	CLAIM ON CASH	1,739.08	(1,319.42)	419.66
	TOTAL 744-OAKLAKE TOWNSHIP		1,739.08	(1,319.42)	419.66
<u>745-OAKWOOD TOWNSHIP</u>					
	745-1-1010001	CLAIM ON CASH	3,119.47	(2,904.99)	214.48
	TOTAL 745-OAKWOOD TOWNSHIP		3,119.47	(2,904.99)	214.48
<u>746-OSLO TOWNSHIP</u>					
	746-1-1010001	CLAIM ON CASH	3,987.27	(3,961.06)	26.21
	TOTAL 746-OSLO TOWNSHIP		3,987.27	(3,961.06)	26.21
<u>747-PARNELL</u>					
	747-1-1010001	CLAIM ON CASH	1,328.21	(1,328.21)	0.00
	TOTAL 747-PARNELL		1,328.21	(1,328.21)	0.00
<u>748-PRESTON TOWNSHIP</u>					
	748-1-1010001	CLAIM ON CASH	4,732.29	(4,215.27)	517.02
	TOTAL 748-PRESTON TOWNSHIP		4,732.29	(4,215.27)	517.02
<u>749-RICHLAND TOWNSHIP</u>					
	749-1-1010001	CLAIM ON CASH	2,639.43	(2,151.64)	487.79
	TOTAL 749-RICHLAND TOWNSHIP		2,639.43	(2,151.64)	487.79
<u>750-STATE FINES</u>					
	750-1-1010001	CLAIM ON CASH	80,342.52	2,576.10	82,918.62
	TOTAL 750-STATE FINES		80,342.52	2,576.10	82,918.62
<u>751-CONTRACT LAW FUND</u>					
	751-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 751-CONTRACT LAW FUND		0.00	0.00	0.00

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: DECEMBER 31ST, 2015

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>752-CONTRACT LAW FUND</u>					
	752-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 752-CONTRACT LAW FUND		0.00	0.00	0.00
<u>753-SHERMAN TOWNSHIP</u>					
	753-1-1010001	CLAIM ON CASH	8,435.32	(8,411.74)	23.58
	TOTAL 753-SHERMAN TOWNSHIP		8,435.32	(8,411.74)	23.58
<u>754-BIG SIOUX</u>					
	754-1-1010001	CLAIM ON CASH	963.16	(814.52)	148.64
	TOTAL 754-BIG SIOUX		963.16	(814.52)	148.64
<u>755-SALES TAX</u>					
	755-1-1010001	CLAIM ON CASH	0.90	0.00	0.90
	TOTAL 755-SALES TAX		0.90	0.00	0.90
<u>756-FIRE INSURANCE</u>					
	756-1-1010001	CLAIM ON CASH	(0.01)	0.00	(0.01)
	TOTAL 756-FIRE INSURANCE		(0.01)	0.00	(0.01)
<u>757-SPECIAL HIWAY (14%)</u>					
	757-1-1010001	CLAIM ON CASH	8,638.50	1,726.49	10,364.99
	TOTAL 757-SPECIAL HIWAY (14%)		8,638.50	1,726.49	10,364.99
<u>758-UPPER DEER</u>					
	758-1-1010001	CLAIM ON CASH	146.51	(112.24)	34.27
	TOTAL 758-UPPER DEER		146.51	(112.24)	34.27
<u>759-BROOKINGS FIRE ASSOC</u>					
	759-1-1010001	CLAIM ON CASH	412,188.84	2,345.77	414,534.61
	TOTAL 759-BROOKINGS FIRE ASSOC		412,188.84	2,345.77	414,534.61
<u>760-STERLING TOWNSHIP</u>					
	760-1-1010001	CLAIM ON CASH	4,619.41	(4,615.53)	3.88
	TOTAL 760-STERLING TOWNSHIP		4,619.41	(4,615.53)	3.88
<u>761-SHERIFF TRUST</u>					
	761-1-1010001	CLAIM ON CASH	2,045.39	(1,668.05)	377.34
	TOTAL 761-SHERIFF TRUST		2,045.39	(1,668.05)	377.34
<u>762-WETLAND</u>					
	762-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 762-WETLAND		0.00	0.00	0.00
<u>763-REGISTER OF DEEDS</u>					
	763-1-1010001	CLAIM ON CASH	160.00	0.00	160.00
	TOTAL 763-REGISTER OF DEEDS		160.00	0.00	160.00

BROOKINGS COUNTY
 CASH BALANCES REPORT
 AS OF: DECEMBER 31ST, 2015

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<u>764-TRENTON TOWNSHIP</u>					
	764-1-1010001	CLAIM ON CASH	1,826.59	(1,766.88)	59.71
	TOTAL 764-TRENTON TOWNSHIP		1,826.59	(1,766.88)	59.71
<u>765-VOLGA TOWNSHIP</u>					
	765-1-1010001	CLAIM ON CASH	5,286.10	(5,227.25)	58.85
	TOTAL 765-VOLGA TOWNSHIP		5,286.10	(5,227.25)	58.85
<u>766-LAW LIBRARY FUND</u>					
	766-1-1010001	CLAIM ON CASH	6,494.27	280.96	6,775.23
	TOTAL 766-LAW LIBRARY FUND		6,494.27	280.96	6,775.23
<u>767-WINSOR TOWNSHIP</u>					
	767-1-1010001	CLAIM ON CASH	6,427.75	(6,163.65)	264.10
	TOTAL 767-WINSOR TOWNSHIP		6,427.75	(6,163.65)	264.10
<u>768-STATEWIDE 24/7 SOBRIETY</u>					
	768-1-1010001	CLAIM ON CASH	0.00	5,258.00	5,258.00
	TOTAL 768-STATEWIDE 24/7 SOBRIETY		0.00	5,258.00	5,258.00
<u>769-BANK FRANCHISE</u>					
	769-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 769-BANK FRANCHISE		0.00	0.00	0.00
<u>770-TAX SALE REDEMPTION</u>					
	770-1-1010001	CLAIM ON CASH	35,706.13	(21,885.09)	13,821.04
	TOTAL 770-TAX SALE REDEMPTION		35,706.13	(21,885.09)	13,821.04
<u>771-WIND TOWERS</u>					
	771-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 771-WIND TOWERS		0.00	0.00	0.00
<u>775-ROD Relief Flow-Thru Fund</u>					
	775-1-1010001	Claim on Cash	0.00	0.00	0.00
	775-1-1010010	Claim on Cash	0.00	0.00	0.00
	TOTAL 775-ROD Relief Flow-Thru Fund		0.00	0.00	0.00
<u>780-DAKOTACARE</u>					
	780-1-1010001	CLAIM ON CASH	0.00	0.00	0.00
	TOTAL 780-DAKOTACARE		0.00	0.00	0.00
<u>781-River Ridge</u>					
	781-1-1010001	claim on cash	344.05	(344.05)	0.00
	TOTAL 781-River Ridge		344.05	(344.05)	0.00

BROOKINGS COUNTY
CASH BALANCES REPORT
AS OF: DECEMBER 31ST, 2015

FUND	ACCOUNT#	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
<hr/>					
<u>782-Meyer's Second Addition</u>					
	782-1-1010001	Claim on Cash	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL 782-Meyer's Second Addition		0.00	0.00	0.00
<hr/>					
<u>783-BRIDLE ESTATES SANT</u>					
	783-1-1010001	CLAIM ON CASH	<u>0.00</u>	<u>193.47</u>	<u>193.47</u>
	TOTAL 783-BRIDLE ESTATES SANT		0.00	193.47	193.47
<hr/>					
TOTAL CASH BALANCES			21,251,347.99	(3,740,954.55)	17,510,393.44
			=====	=====	=====

*** END OF REPORT ***

Fund Balance

December 31, 2015

101-General Fund

Nonspendable Fund Balance-Inventory	\$0.00
Restricted Fund Balance-Debt Service	\$0.00
Committed Fund Balance	\$0.00
Operating Transfer In	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Highway Projects	\$614,101.00
Assigned Fund Balance-Econ Dvlpmnt Hwy Prjcts	\$4,750,000.00
Assigned Fund Balance-Courthouse Remodel	\$0.00
Unassigned Fund Balance	\$2,345,030.26
Total	\$7,709,131.26

201-Road & Bridge Fund

Nonspendable Fund Balance-Inventory	\$252,465.35
Restricted Fund Balance-Road Purposes	
Restricted Fund Balance-Snow Removal	\$334,620.30
Assigned Fund Balance-Subsequent Year's Budget	
Assigned Fund Balance-Road Purposes	\$3,093,519.10
Total	\$3,680,604.75

207-E911 Fund

Restricted Fund Balance-911 Purposes	\$701.15
Assigned Fund Balance-911 Purposes	\$105,340.52
Total	\$106,041.67

226-Emergency Management

Restricted Fund Balance-Emergency Management	
Assigned Fund Balance-Subsequent Year's Budget	\$65,926.00
Assigned Fund Balance-Emergency Management	-\$26,695.23
Total	\$39,230.77

229-Domestic Abuse Fund

Restricted Fund Balance-Domestic Abuse	\$3,471.00
Assigned Fund Balance-Domestic Abuse	\$0.00
Total	\$3,471.00

237-Contract Law Enforcement

Restricted Fund Balance-Contract Law	\$0.00
Assigned Fund Balance-Contract Law	\$0.00
Total	\$0.00

248-24/7 Program

Restricted Fund Balance-24/7 Sobriety	\$190,751.98
Assigned Fund Balance-24/7 Sobriety	\$0.00
Total	\$190,751.98

250-Register of Deeds Relief Fund

Restricted for ROD Relief Fund	\$41,565.34
Total	\$41,565.34

301-County Building Fund

Restricted Fund Balance-County Building	\$604,063.92
Operating Transfer In	\$418,985.00
Assigned Fund Balance-Courthouse Building Purposes	\$0.00
Assigned Fund Balance-Administration Building	\$0.00
Assigned Fund Balance-Juvenile Detention Center	\$150,000.00
Assigned Fund Balance-Detention Center	\$2,000,000.00
Total	\$3,173,048.92

302-Administrative Building Project

Restricted Fund Balance-Capital Projects	\$0.00
Assigned Fund Balance-Subsequent Year's Budget	\$696,000.00
Assigned Fund Balance-Capital Projects	-\$162,237.98
Total	\$533,762.02

304-CH Building Remodel

Restricted Fund Balance-Capital Projects	\$320,707.02
Assigned Fund Balance-Subsequent Year's Budget	\$0.00
Assigned Fund Balance-Capital Projects	\$0.00
Total	\$320,707.02

401-Debt Service

Restricted Fund Balance-Debt Service	\$928,016.96
Restricted Fund Balance-TIF Reserve	\$250,000.00
Total	\$1,178,016.96

**BROOKINGS COUNTY
GENERAL FUND SURPLUS ANALYSIS
DATE December 31, 2015_____**

The amount of General Fund dollars that counties can retain as surplus is restricted by SDCL 7-21-18.1 which states: "The total unreserved, undesignated fund balance of the general fund may not exceed forty percent of the total amount of all general fund appropriations contained in the budget for the next fiscal year. The total unreserved, undesignated fund balance of the general fund of the county as of March thirty-first and September thirtieth shall be published in the minutes of the proceedings of the board of county commissioners and reported to the Department of Legislative Audit. The report shall be on forms prescribed by the Department of Legislative Audit."

The following analysis should be completed as of March thirty-first and September thirtieth of each year. Thereafter, the unreserved, undesignated fund balance amount should be published in the minutes of the governing board. This analysis should also be filed with the Department of Legislative Audit.

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

Assets:

10100 Cash	\$ 9,017,190.37
10200 Cash Change	\$ 355.00
10300 Petty Cash	\$ 400.00
10400 Interest Bearing Accounts	
10500 Savings Certificates	
10600 Cash with Fiscal Agent	
10700 Restricted Cash in Banks	
10800 Taxes Receivable--Current	\$ 18,690.22
11000 Taxes Receivable--Delinquent	\$ 1,790.83
11XXX Other Receivables	\$ 3,064.52
12800 Notes Receivable	
13100 Due from Other fund	
13200 Due from Other Government	
13300 Advance to Other Fund	
14100 Inventory of Supplies	
15100 Investments	
1XXXX Other Assets	

Deferred Outflows of Resources:

19800 Other Deferred Outflows of Resources	
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TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	\$ 9,041,490.94 *
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:

Liabilities:

20100 Claims Payable	\$ 186,477.08
20200 Accounts Payable	\$ 247.81
20800 Due to Other Funds	
20900 Due to Other Governments	

GENERAL FUND SURPLUS ANALYSIS

21600 Accrued Wages Payable	
21700 Payroll Withholding Payable	\$ 250.20
22300 Unearned Revenue	
2XXXX Other liabilities	\$ 20,315.92

Deferred Inflows of Resources:

- 25000 Unavailable Revenue--Property Taxes
- 25100 Unavailable Revenue--Special Assessments
- 25200 Other Deferred Inflows of Resources

Fund Balances:

27300 Nonspendable	
27400 Restricted	
27500 Committed	
27600 Assigned	\$ 5,364,101.00
27601 Subsequent Year's Budget (GF Budget's Cash Applied amount) <i>(choose one of the following amounts based on filing date)</i>	
March = 75% of GF's cash applied in current budget	
September = 25% of GF's cash applied in current budget + 100% of GF's cash applied in next year's budget.	\$ 403,876.00
December = 100% of GF's cash applied in next year's budget.	
27602 Capital Outlay Accumulations	
276XX _____	
276XX _____	
27700 Unassigned	\$ 3,066,222.93 **

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

	\$ 9,041,490.94 *
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Following Year's General Fund Budget <i>(use current year for March analysis)</i>	\$ 12,675,898.00
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The unassigned fund balance, account 27700, divided by the following year's General Fund budget resulting in the fund balance percentage	24.19%
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*Note: Total Assets and Deferred Outflows of Resources has to be equal to Total Liabilities, Deferred Inflows of Resources, and Fund Balances. Boxed #'s have to be the same.

**Note: Assigned F/B should not cause a negative unassigned fund balance. If so, may need to reevaluate assignments and/or reduce assignments to eliminate negative unassigned. Restricted fund balance can cause a negative unassigned fund balance as restrictions can not be reduced.

DECEMBER 15 MOTOR V COLLECTIONS AND BREAKDOWNS

Grand Total MV Collected **\$374,829.02**

Motor Vehicle Monies Sent to State **\$311,432.28**

Monies That Get Apportioned **\$63,396.74**

Breakdown of MV Fees within the County

	County	Townships	Towns	Total
Wheel Tax	\$14,580.13	\$1,822.52	\$1,822.52	\$18,225.17
14% Special Highway to Townships		\$13,310.77		\$13,310.77
5% Muncipal to Cities			\$4,753.85	\$4,753.85
22.5% MV to County Road & Bridge Fund	\$21,392.30			\$21,392.30
Lien Fees And Misc Fees to County General Fund	\$2,615.69			\$2,615.69
63.75% Mobile Home Revenue	\$3,098.96			\$3,098.96
Total	\$41,687.08	\$15,133.29	\$6,576.37	\$63,396.74

December Internet/Terminal Renewals	Collected	County's Portion
249 Internet Renewals & SS Terminals (included in totals above)	\$21,622.80	\$10,892.30

OTHER MONIES FROM STATE THAT WERE APPORTIONED OUT

10 % Game

County				
Townships	\$21,219.00			
Cities				
School Districts				
Water District				
TOTALS	\$21,219.00	\$0.00	\$0.00	\$0.00

Fine Monies	\$40,679.13	Divided among schools based on enrollment
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DECEMBER 2015 TAX BREAKDOWN

Tax Dollars Stay With County	\$64,705.41
Distress Warrant Fees	
Advertising & Tax Cert Fees	\$714.50
Total County	\$65,419.91
Townships	\$4,776.47
Cities	\$23,441.22
Schools	\$158,000.41
East Dakota Water	\$387.65
Special Assessments	\$5,465.45
TIF Collections	\$2,338.66
GRAND TOTAL TAX \$\$ COLLECTED	\$259,829.77

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

101-GENERAL FUND
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	10,629,007.00	63,695.29	10,666,815.38	100.36 (	37,808.38)
LICENSES & PERMITS	53,900.00	1,451.00	56,188.65	104.25 (	2,288.65)
INTERGOVERNMENTAL	627,840.00	40,805.21	636,979.85	101.46 (	9,139.85)
CHARGES FOR GOODS & SERV	1,038,172.50	110,153.81	1,105,127.14	106.45 (	66,954.64)
FINES & FORFEITS	42,500.00	5,117.00	55,187.40	129.85 (	12,687.40)
MISC. REVENUE	85,591.78	3,709.92	61,918.29	72.34	23,673.49
OTHER FINANCING SOURCES	0.00	0.00	620,784.69	0.00 (	620,784.69)
TOTAL REVENUES	12,477,011.28	224,932.23	13,203,001.40	105.82 (	725,990.12)

EXPENDITURE SUMMARY

COMMISSIONERS	443,746.00	57,954.98	414,512.62	93.41	29,233.38
CONTINGENCY	271,936.00	0.00	0.00	0.00	271,936.00
ELECTIONS	24,945.00	537.69	24,625.79	98.72	319.21
JUDICIAL SYSTEM	544,500.00	98,899.35	532,790.98	97.85	11,709.02
AUDITOR	0.00	0.00	0.00	0.00	0.00
TREASURER	0.00	0.00	0.00	0.00	0.00
FINANCE OFFICE	528,851.00	56,396.98	504,070.16	95.31	24,780.84
STATES ATTORNEY	577,446.00	63,302.92	563,057.52	97.51	14,388.48
TEEN COURT	15,000.00	15,000.00	15,000.00	100.00	0.00
COUNTY BUILDING	452,132.00	75,705.58	390,635.78	86.40	61,496.22
DIRECTOR OF EQUALIZATION	515,795.00	50,015.59	503,135.38	97.55	12,659.62
REGISTER OF DEEDS	203,118.00	19,129.24	200,879.53	98.90	2,238.47
VETERAN'S SERVICE	74,876.00	7,704.31	72,151.23	96.36	2,724.77
PREDATORY ANIMAL CONTROL	7,825.00	0.00	7,824.37	99.99	0.63
TECHNOLOGY	399,175.00	27,583.71	291,622.39	73.06	107,552.61
HUMAN RESOURCES	109,933.00	12,190.51	74,214.52	67.51	35,718.48
SHERIFF'S OFFICE	1,584,519.50	162,742.95	1,375,539.34	86.81	208,980.16
COUNTY JAIL	1,198,721.78	157,357.12	1,138,551.75	94.98	60,170.03
CORONER	45,610.00	5,691.13	36,726.22	80.52	8,883.78
JUVENILE DETENTION	50,726.00	12,060.00	36,675.00	72.30	14,051.00
HUMANE SOCIETY	0.00	0.00	0.00	0.00	0.00
FIRE DEPARTMENT TRUST	100,000.00	44,350.42	100,000.00	100.00	0.00
DRAINAGE COMMISSION	4,050.00	18.52	3,372.89	83.28	677.11
E-911	87,217.00	0.00	87,217.00	100.00	0.00
HIGHWAY ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
DEPARTMENT 313	0.00	0.00	0.00	0.00	0.00
POOR RELIEF	231,449.00	19,353.03	166,398.75	71.89	65,050.25
SOCIAL SERVICES	0.00	0.00	0.00	0.00	0.00
FOOD PANTRY	5,000.00	0.00	5,000.00	100.00	0.00
COMMUNITY HEALTH NURSE	78,853.00	5,016.70	78,850.03	100.00	2.97
HOSPITAL FUNDING	0.00	0.00	0.00	0.00	0.00
WIC	19,617.00	361.47	19,568.20	99.75	48.80
UNITED RETIREMENT CENTER	0.00	0.00	0.00	0.00	0.00
BATA	35,000.00	0.00	35,000.00	100.00	0.00

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

101-GENERAL FUND
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
ICAP	10,000.00	0.00	10,000.00	100.00	0.00
DOMESTIC ABUSE	35,000.00	0.00	35,000.00	100.00	0.00
BEHAVIORAL HEALTH	75,150.00	5,604.70	55,302.76	73.59	19,847.24
ADVANCE	35,000.00	0.00	35,000.00	100.00	0.00
ECMH-CD	51,500.00	0.00	51,500.00	100.00	0.00
PUBLIC LIBRARIES	23,450.00	4,375.00	23,450.00	100.00	0.00
HISTORICAL MUSEUM	4,000.00	4,000.00	4,000.00	100.00	0.00
OTHER	0.00	0.00	0.00	0.00	0.00
BOYS & GIRLS CLUB	0.00	0.00	0.00	0.00	0.00
GLACIAL LAKES	0.00	0.00	0.00	0.00	0.00
EXHIBITION BLDG O & M	0.00	0.00	0.00	0.00	0.00
SENIOR COMPANION	2,300.00	0.00	2,300.00	100.00	0.00
MENTORING	0.00	0.00	0.00	0.00	0.00
COUNTY EXTENSION	146,952.00	20,106.66	135,594.79	92.27	11,357.21
BROOKINGS CONS DISTRICT	25,000.00	0.00	25,000.00	100.00	0.00
WEED CONTROL	289,308.00	19,606.26	246,905.84	85.34	42,402.16
PLANNING & ZONING	191,923.00	22,863.05	156,619.89	81.61	35,303.11
1ST DISTRICT	39,253.00	0.00	39,253.00	100.00	0.00
ECONOMIC DEVELOPMENT	65,000.00	0.00	65,000.00	100.00	0.00
TRANSFERS OUT	6,004,129.00	0.00	4,515,587.00	75.21	1,488,542.00
TOTAL EXPENDITURES	14,608,006.28	967,927.87	12,077,932.73	82.68	2,530,073.55
REVENUES OVER/(UNDER) EXPENDITURES	(2,130,995.00)	(742,995.64)	1,125,068.67		(3,256,063.67)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

201-ROAD & BRIDGE FUND
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	537,720.00	18,225.17	596,799.37	110.99 (	59,079.37)
LICENSES & PERMITS	9,000.00	270.00	10,280.00	114.22 (	1,280.00)
INTERGOVERNMENTAL	2,019,083.00	224,491.26	2,670,190.66	132.25 (	651,107.66)
CHARGES FOR GOODS & SERV	65,460.00	3,802.03	43,115.97	65.87	22,344.03
MISC. REVENUE	16,821.00	10,762.58	24,692.94	146.80 (	7,871.94)
OTHER FINANCING SOURCES	<u>6,052,168.00</u>	<u>103,408.30</u>	<u>4,607,931.93</u>	<u>76.14</u>	<u>1,444,236.07</u>
TOTAL REVENUES	<u>8,700,252.00</u>	<u>360,959.34</u>	<u>7,953,010.87</u>	<u>91.41</u>	<u>747,241.13</u>
<u>EXPENDITURE SUMMARY</u>					
HIGHWAY ADMINISTRATION	9,084,532.00	1,322,572.57	7,650,676.63	84.22	1,433,855.37
	<u>115,720.00</u>	<u>8,510.87</u>	<u>115,714.83</u>	<u>100.00</u>	<u>5.17</u>
TOTAL EXPENDITURES	<u>9,200,252.00</u>	<u>1,331,083.44</u>	<u>7,766,391.46</u>	<u>84.41</u>	<u>1,433,860.54</u>
REVENUES OVER/(UNDER) EXPENDITURES	(500,000.00)	(970,124.10)	186,619.41		(686,619.41)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

207-E-911 FUND
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL	300,000.00	25,623.71	304,276.86	101.43	(4,276.86)
MISC. REVENUE	200.00	16.07	197.32	98.66	2.68
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	300,200.00	25,639.78	304,474.18	101.42	(4,274.18)
<u>EXPENDITURE SUMMARY</u>					
911 SERVICES	330,200.00	0.00	328,457.33	99.47	1,742.67
TOTAL EXPENDITURES	330,200.00	0.00	328,457.33	99.47	1,742.67
REVENUES OVER/(UNDER) EXPENDITURES	(30,000.00)	25,639.78	(23,983.15)		(6,016.85)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

226-EMERGENCY MANAGEMENT
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	58,165.62	11,134.82	59,863.47	102.92 (	1,697.85)
CHARGES FOR GOODS & SERV	0.00	0.00	0.00	0.00	0.00
MISC. REVENUE	100.00	4.56	59.21	59.21	40.79
OTHER FINANCING SOURCES	<u>49,961.00</u>	<u>0.00</u>	<u>49,961.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>108,226.62</u>	<u>11,139.38</u>	<u>109,883.68</u>	<u>101.53 (</u>	<u>1,657.06)</u>
<u>EXPENDITURE SUMMARY</u>					
EMERGENCY & DISASTER SERV	<u>142,785.62</u>	<u>19,717.08</u>	<u>130,534.99</u>	<u>91.42</u>	<u>12,250.63</u>
TOTAL EXPENDITURES	<u>142,785.62</u>	<u>19,717.08</u>	<u>130,534.99</u>	<u>91.42</u>	<u>12,250.63</u>
REVENUES OVER/(UNDER) EXPENDITURES	(34,559.00)	(8,577.70)	(20,651.31)		(13,907.69)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

229-DOMESTIC ABUSE FUND
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
LICENSES & PERMITS	7,300.00	240.00	7,320.00	100.27 (	20.00)
CHARGES FOR GOODS & SERV	<u>2,000.00</u>	<u>250.00</u>	<u>2,995.00</u>	<u>149.75</u> (	<u>995.00)</u>
TOTAL REVENUES	<u>9,300.00</u>	<u>490.00</u>	<u>10,315.00</u>	<u>110.91</u> (	<u>1,015.00)</u>
<u>EXPENDITURE SUMMARY</u>					
DOMESTIC ABUSE	<u>9,300.00</u>	<u>0.00</u>	<u>9,300.00</u>	<u>100.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>9,300.00</u>	<u>0.00</u>	<u>9,300.00</u>	<u>100.00</u>	<u>0.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	0.00	490.00	1,015.00	(	1,015.00)

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2015

248-24/7 PROGRAM
FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
INTERGOVERNMENTAL	14,000.00	9,336.72	31,176.00	222.69 (	17,176.00)
CHARGES FOR GOODS & SERV	45,000.00	5,840.00	35,324.00	78.50	9,676.00
MISC. REVENUE	0.00	47.24	571.88	0.00 (	571.88)
TOTAL REVENUES	59,000.00	15,223.96	67,071.88	113.68 (	8,071.88)
<u>EXPENDITURE SUMMARY</u>					
COUNTY JAIL	38,658.00	9,585.06	36,279.34	93.85	2,378.66
TOTAL EXPENDITURES	38,658.00	9,585.06	36,279.34	93.85	2,378.66
REVENUES OVER/(UNDER) EXPENDITURES	20,342.00	5,638.90	30,792.54		(10,450.54)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

248-24/7 PROGRAM

100.00% OF YEAR COMP.

COUNTY JAIL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>PERSONAL SERVICES</u>					
248-4-212-4110 SALARIES	24,239.00	3,071.61	22,470.92	92.71	1,768.08
248-4-212-4120 SOCIAL SECURITY	1,854.00	234.97	1,719.02	92.72	134.98
248-4-212-4130 RETIREMENT	0.00	0.00	0.00	0.00	0.00
248-4-212-4140 WORKMEN'S COMP	65.00	0.00	0.00	0.00	65.00
248-4-212-4150 HEALTH INSURANCE	0.00	0.00	0.00	0.00	0.00
248-4-212-4151 DENTAL	0.00	0.00	0.00	0.00	0.00
248-4-212-4153 VISION	0.00	0.00	0.00	0.00	0.00
248-4-212-4160 Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONAL SERVICES	26,158.00	3,306.58	24,189.94	92.48	1,968.06
<u>OTHER CURRENT EXPENSES</u>					
248-4-212-4210 OTHER INSURANCE	0.00	0.00	0.00	0.00	0.00
248-4-212-4260 SUPPLIES & MATERIALS	12,500.00	6,278.48	12,089.40	96.72	410.60
TOTAL OTHER CURRENT EXPENSES	12,500.00	6,278.48	12,089.40	96.72	410.60
TOTAL COUNTY JAIL	38,658.00	9,585.06	36,279.34	93.85	2,378.66
TOTAL EXPENDITURES	38,658.00	9,585.06	36,279.34	93.85	2,378.66
REVENUES OVER/(UNDER) EXPENDITURES	20,342.00	5,638.90	30,792.54		(10,450.54)

*** END OF REPORT ***

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2015

250-ROD RELIEF FUND
FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
CHARGES FOR GOODS & SERV	16,400.00	1,317.00	19,330.30	117.87	(2,930.30)
TOTAL REVENUES	16,400.00	1,317.00	19,330.30	117.87	(2,930.30)
<u>EXPENDITURE SUMMARY</u>					
ROD RELIEF FUND	25,000.00	7,205.00	8,938.63	35.75	16,061.37
TOTAL EXPENDITURES	25,000.00	7,205.00	8,938.63	35.75	16,061.37
REVENUES OVER/(UNDER) EXPENDITURES	(8,600.00)	(5,888.00)	10,391.67		(18,991.67)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

301-COUNTY BUILDING FUND
 FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	270,614.00	1,604.17	271,718.43	100.41 (	1,104.43)
INTERGOVERNMENTAL	9,600.00	0.00	9,754.37	101.61 (	154.37)
MISC. REVENUE	4,000.00	557.00	3,574.97	89.37	425.03
OTHER FINANCING SOURCES	0.00	235,251.29	235,251.29	0.00 (	235,251.29)
TOTAL REVENUES	284,214.00	237,412.46	520,299.06	183.07 (	236,085.06)
<u>EXPENDITURE SUMMARY</u>					
COUNTY BUILDING	86,500.00	3,132.68	36,234.45	41.89	50,265.55
OTHER	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	121,648.00	60,823.52	356,898.32	293.39 (	235,250.32)
TOTAL EXPENDITURES	208,148.00	63,956.20	393,132.77	188.87 (	184,984.77)
REVENUES OVER/(UNDER) EXPENDITURES	76,066.00	173,456.26	127,166.29	(	51,100.29)

BROOKINGS COUNTY
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: DECEMBER 31ST, 2015

301-COUNTY BUILDING FUND

100.00% OF YEAR COMP.

DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<hr/>					
<u>DEBT SERVICE</u>					
301-4-800-4410 PRINCIPLE	75,302.00	37,912.38	310,552.60	412.41 (	235,250.60)
301-4-800-4420 LEASE PAYMENT/INTEREST	46,346.00	22,911.14	46,345.72	100.00	0.28
301-4-800-4430 FISCAL AGENT	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	121,648.00	60,823.52	356,898.32	293.39 (	235,250.32)
<hr/>					
TOTAL DEBT SERVICE	121,648.00	60,823.52	356,898.32	293.39 (	235,250.32)
<hr/>					
TOTAL EXPENDITURES	208,148.00	63,956.20	393,132.77	188.87 (	184,984.77)
<hr/>					
REVENUES OVER/(UNDER) EXPENDITURES	76,066.00	173,456.26	127,166.29	(	51,100.29)

*** END OF REPORT ***

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2015

302-ADM BLDG PROJECT FUND
FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
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REVENUE SUMMARY

INTERGOVERNMENTAL	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>0.00</u></u>

EXPENDITURE SUMMARY

ADMINISTRATIVE FACILITY	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	<u>0.00</u>	<u>0.00</u>	<u>533,762.02</u>	<u>0.00</u>	<u>(533,762.02)</u>
TOTAL EXPENDITURES	<u><u>0.00</u></u>	<u><u>0.00</u></u>	<u><u>533,762.02</u></u>	<u><u>0.00</u></u>	<u><u>(533,762.02)</u></u>
REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	(533,762.02)		533,762.02

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2015

304-CH BUILDING REMODEL
FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
MISC. REVENUE	0.00	0.00	17.77	0.00 (	17.77)
OTHER FINANCING SOURCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>17.77</u>	<u>0.00 (</u>	<u>17.77)</u>
<u>EXPENDITURE SUMMARY</u>					
COURTHOUSE BLDG REMODEL	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT	<u>0.00</u>	<u>235,251.29</u>	<u>320,724.79</u>	<u>0.00 (</u>	<u>320,724.79)</u>
TOTAL EXPENDITURES	<u>0.00</u>	<u>235,251.29</u>	<u>320,724.79</u>	<u>0.00 (</u>	<u>320,724.79)</u>
REVENUES OVER/(UNDER) EXPENDITURES		0.00 (	235,251.29) (	320,707.02)	320,707.02

BROOKINGS COUNTY
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2015

401-TIF #1 (Aurora) DEBT SRVC
FINANCIAL SUMMARY

100.00% OF YEAR COMP.

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	% OF BUDGET	BUDGET BALANCE
<u>REVENUE SUMMARY</u>					
TAXES	285,000.00	0.00	320,214.97	112.36 (	35,214.97)
MISC. REVENUE	100.00	0.00	71.93	71.93	28.07
OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	285,100.00	0.00	320,286.90	112.34 (	35,186.90)
<u>EXPENDITURE SUMMARY</u>					
VERASUN	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	238,300.00	0.00	1,498,303.86	628.75 (	1,260,003.86)
TOTAL EXPENDITURES	238,300.00	0.00	1,498,303.86	628.75 (	1,260,003.86)
REVENUES OVER/(UNDER) EXPENDITURES	46,800.00	0.00	(1,178,016.96)		1,224,816.96

Aged Accounts Receivable Report-December 2015

County Liens

6,006 Accounts in the Report

Current	\$114,986.42
30 days	\$64,387.49
60 days	\$29,207.37
90 days	\$36,132.20
over 120 days	\$5,363,908.75
Total	\$5,608,622.23

Court Appointed Attorney Fees	\$2,783,919.17
Civil Judgement Lien	\$197,316.18
Care of Poor	\$2,241,596.06
Involuntary Mental Illness	\$12,799.42
Voluntary Mental Illness	\$203,359.23
Prisoner Meds	\$150,565.34
Restitution (psycho sexual evals)	\$2,416.50
Transcripts	\$18,700.30
Other	(\$2,049.97)
Total	\$5,608,622.23

Jail Costs

1,769 Accounts in the Report

Current	\$13,760.19
30 days	\$5,435.80
60 days	\$5,597.62
90 days	\$22,124.06
over 120 days	\$800,979.95
Total	\$847,897.62

CAA	\$0.00
Jail Costs	\$726,130.34
Prison Meds	\$126,602.09
Other	(\$4,834.81)
Total	\$847,897.62

Juvenile Detention

557 Accounts in the Report

Current	(\$931.42)
30 days	\$0.00
60 days	\$0.00
90 days	\$0.00
over 120 days	\$816,436.06
Total	\$815,504.64

Juveniles	\$816,436.06
Other	(\$931.42)
Total	\$815,504.64

MONEY COLLECTED AND RECEIPTED IN THE FINANCE OFFICE IN 2015

2015	MV Amounts	Tax Amounts	Misc Receipts
January	553,332.76	813,857.09	583,559.37
February	505,004.65	710,778.41	783,441.71
March	756,019.99	1,505,254.15	250,175.99
April	383,118.15	16,935,639.05	1,154,590.84
May	556,508.15	3,324,231.59	821,075.85
June	723,348.84	131,511.27	680,721.24
July	679,727.13	143,809.39	901,707.99
August	687,676.36	119,841.06	594,827.02
September	616,791.77	615,670.64	300,610.35
October	466,012.83	15,324,842.68	663,575.95
November	530,420.17	3,698,505.03	249,030.19
December	377,374.06	257,807.32	417,998.59
TOTAL	6,835,334.86	43,581,747.68	7,401,315.09

GRAND TOTAL MONIES RECEIVED IN FINANCE OFFICE IN 2015

57,818,397.63

MONEY COMPARISON FOR THE LAST 5 YEARS

	MV	TAX	MISC	GRAND TOTALS
2015	6,835,334.86	43,581,747.68	7,401,315.09	57,820,412.63
2014	5,744,401.08	41,327,161.45	6,636,475.06	53,710,051.59
2013	5,338,699.30	39,754,210.45	5,961,390.21	51,054,299.96
2012	4,843,458.44	38,004,348.16	7,903,375.15	50,751,181.75
2011	4,334,348.62	35,313,397.25	5,455,610.23	45,103,356.10

SD DEPARTMENT OF REVENUE

PROPERTY AND SPECIAL TAXES DIVISION
445 E. CAPITOL AVENUE
PIERRE, SD 57501-3185

PHONE: (605) 773-3311
FAX: (605) 773-6729

TO: County Auditors

**FROM: Wendy Semmler, CAA
Property & Special Tax Division**

RE: Consumer Price Index for 2016 – Taxes Payable 2017

DATE: January 27, 2016

This office has received notice of the CPI. **The CPI to be used for taxes payable in 2017 is 0.0%.**

SDCL 10-13-38 states that the Department of Revenue shall notify the County Auditor by February 1 of each year of the CPI. This statute also states that the County Auditor shall notify each taxing district, except school districts, within the county by March 1 of this index factor.

The index factor is the percent a taxing district may increase the taxes payable in the following year (SDCL 10-13-35). Total amount of increase is the CPI and growth. You may want to caution the taxing districts that accurate growth numbers will not be available until you receive the growth of utilities by the fourth Monday in August.

DISTRICTS THAT OPTED OUT OF TAX LIMITATION (except school districts)

To calculate the amount an entity can collect in a year after an opt out, use the following example:

- Taxes received in 2015 were \$5,000.
- Plus CPI & growth, the entity calculated they could receive \$5,160 for pay 2016. They actually had needed \$10,000. Therefore, the entity opted out of the tax limitation for \$4,840 (\$10,000 need - \$5,160 allowable).
- To calculate what the entity may receive in pay 2017 → \$5,160 (taxes received in 2016) increased by CPI + growth = new limitation + opt out
$$\$5,160 \times (0.0\% \text{ CPI} + 1.0\% \text{ Growth}) = \$5,212 + 4,840 \text{ (opt out)} = \$10,052.$$
- The district does not have to opt out again, unless they need more than the \$10,052

REMINDERS

- Opt Outs cannot receive the growth + CPI increase.
- Even with the increase from growth and CPI, all taxing entities must remain within the levy statute limits.
- Please advise your taxing entities to double check that their Opt Outs are still valid for the Pay 2017 tax year before they submit their request.
- Opt Out deadline is July 15

Any questions on calculating the limitation or about opt outs, contact Wendy at 773-4923 or Codi at 773-6149.