

# Annual Budget for Brookings County, South Dakota

For Year January 1, 2024 through December 31, 2024

|                                       | GOVERNMENTAL FUNDS  |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
|---------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------------------|--------------------|-----------------|----------------------------|----------------------|--------------------------|
|                                       |                     | Road                 |                   | Emergency        | Domestic          |                      | ROD                | Volga           | Rural Access               | County               |                          |
|                                       | General<br>Fund 101 | & Bridge<br>Fund 201 | E-911<br>Fund 207 | Mgmt<br>Fund 226 | Abuse<br>Fund 229 | Sobriety<br>Fund 248 | Relief<br>Fund 250 | TIF<br>Fund 251 | Infrastructure<br>Fund 295 | Building<br>Fund 301 | Debt Service<br>Fund 402 |
| <b>General Government</b>             |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 110 Legislative                       |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 111 Board of County Commissioners     | 587,324.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 112 Contingency                       | 606,000.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 120 Elections                         | 124,915.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 130 Judicial                          | 733,000.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 140 Financial Administration          |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 143 Finance                           | 698,654.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 150 Legal Services                    |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 151 States Attorney                   | 857,002.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 153 Law Library                       |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 154 Teen Court                        | 60,000.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 160 Other Administration              |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 161 General Government Building       | 724,923.00          |                      |                   |                  |                   |                      |                    |                 |                            | 282,887.00           |                          |
| 162 Director of Equalization          | 627,212.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 163 Register of Deeds                 | 274,771.00          |                      |                   |                  |                   |                      | 25,000.00          |                 |                            |                      |                          |
| 165 Veteran's Service Officer         | 166,621.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 166 Predatory Animal (GFP)            | 7,059.00            |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 171 Technology                        | 624,279.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 172 Human Resources                   | 138,031.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| <b>Total General Government</b>       | <b>6,229,791.00</b> | -                    | -                 | -                | -                 | -                    | 25,000.00          | -               | -                          | 282,887.00           | -                        |
| <b>Public Safety</b>                  |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 210 Law Enforcement                   |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 211 Sheriff                           | 2,350,687.00        |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 212 County Jail                       | 3,148,436.00        |                      |                   |                  |                   |                      | 65,950.00          |                 |                            |                      |                          |
| 213 Coroner                           | 34,504.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 214 Juvenile Detention                | 20,000.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 215 Crimestoppers                     | 500.00              |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 219 Humane Society                    | 10,000.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 220 Protective and Emergency Services |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 221 Fire Department Trust             | 134,500.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 222 Emergency & Disaster Services     |                     |                      |                   | 184,322.00       |                   |                      |                    |                 |                            |                      |                          |
| 223 Drainage Commission               | 51,000.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 225 Enhanced 911                      | 215,404.00          |                      | 351,400.00        |                  |                   |                      |                    |                 |                            |                      |                          |
| <b>Total Public Safety</b>            | <b>5,965,031.00</b> | -                    | 351,400.00        | 184,322.00       | -                 | 65,950.00            | -                  | -               | -                          | -                    | -                        |

# Annual Budget for Brookings County, South Dakota

For Year January 1, 2024 through December 31, 2024

|                                      | GOVERNMENTAL FUNDS  |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
|--------------------------------------|---------------------|----------------------|-------------------|------------------|-------------------|----------------------|--------------------|-----------------|----------------------------|----------------------|--------------------------|
|                                      |                     | Road                 |                   | Emergency        | Domestic          |                      | ROD                | Volga           | Rural Access               | County               |                          |
|                                      | General<br>Fund 101 | & Bridge<br>Fund 201 | E-911<br>Fund 207 | Mgmt<br>Fund 226 | Abuse<br>Fund 229 | Sobriety<br>Fund 248 | Relief<br>Fund 250 | TIF<br>Fund 251 | Infrastructure<br>Fund 295 | Building<br>Fund 301 | Debt Service<br>Fund 402 |
| <b>Public Works</b>                  |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 310 Highways and Bridges             |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 311 Highway                          |                     | 6,465,000.00         |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| <b>Total Public Works</b>            | -                   | 6,465,000.00         | -                 | -                | -                 | -                    | -                  | -               | -                          | -                    | -                        |
| <b>Health and Welfare</b>            |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 410 Economic Assistance              |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 411 Welfare                          | 147,907.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 420 Health Assistance                |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 416 Food Pantry                      | 6,000.00            |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 421 Community Health                 | 31,738.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 423 Hospital Funding                 |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 427 Women, Infants, & Children (WIC) | 48,796.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 430 Social Services                  |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 432 Bkgs Area Transit Authority      | 55,000.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 433 Community Action                 | 20,956.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 434 Domestic Abuse                   | 45,000.00           |                      |                   |                  | 10,000.00         |                      |                    |                 |                            |                      |                          |
| 439 211 Call Center                  | -                   |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 440 Mental Health Services           |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 441 Behavioral Health                | 88,400.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 442 ADVANCE                          | 35,000.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 444 ECBHCD                           | 225,000.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 445 Brkgs Empowerment Project        |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| <b>Total Health and Welfare</b>      | 703,797.00          | -                    | -                 | -                | 10,000.00         | -                    | -                  | -               | -                          | -                    | -                        |
| <b>Culture and Recreation</b>        |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 510 Culture                          |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 511 Public Library                   | 32,200.00           |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 512 Historical Museum                | 5,000.00            |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 520 Recreation                       |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 521 Boys & Girls Club                |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 525 Senior Companion                 |                     |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 526 Youth Mentoring Program          | 6,000.00            |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| 528 Outdoor Adventure Center         | 424,318.00          |                      |                   |                  |                   |                      |                    |                 |                            |                      |                          |
| <b>Total Culture and Recreation</b>  | 467,518.00          | -                    | -                 | -                | -                 | -                    | -                  | -               | -                          | -                    | -                        |

# Annual Budget for Brookings County, South Dakota

For Year January 1, 2024 through December 31, 2024

|  | GOVERNMENTAL FUNDS   |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
|--|----------------------|----------------------|-------------------|-------------------|-------------------|----------------------|--------------------|------------------|----------------------------|----------------------|--------------------------|
|  | General              | Road                 | Emergency         | Domestic          |                   | ROD                  | Volga              | Rural Access     | County                     |                      |                          |
|  | Fund 101             | & Bridge<br>Fund 201 | E-911<br>Fund 207 | Mgmt<br>Fund 226  | Abuse<br>Fund 229 | Sobriety<br>Fund 248 | Relief<br>Fund 250 | TIF<br>Fund 251  | Infrastructure<br>Fund 295 | Building<br>Fund 301 | Debt Service<br>Fund 402 |
| <b>Conservation of Natural Resources</b>       |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 610 Soil Conservation                          |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 611 4-H  | 153,862.00           |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 612 Soil Conservation                          | 30,000.00            |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 615 Weed Control                               | 321,420.00           |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 625 Wetland                                    | -                    |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| <b>Total Conservation of Natural Resources</b> | <b>505,282.00</b>    | -                    | -                 | -                 | -                 | -                    | -                  | -                | -                          | -                    | -                        |
| <b>Urban and Economic Development</b>          |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 710 Urban Development                          |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 711 Planning & Zoning                          | 244,575.00           |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 712 First District Planning                    | 51,217.00            |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 720 Economic Development                       |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 721 Economic Development                       | 105,000.00           |                      |                   |                   |                   |                      | 65,956.00          |                  |                            |                      |                          |
| 729 Other Economic Development                 | 1,200.00             |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| <b>Total Urban and Economic Development</b>    | <b>401,992.00</b>    | -                    | -                 | -                 | -                 | -                    | 65,956.00          | -                | -                          | -                    | -                        |
| <b>Intergovernmental Expenditures</b>          |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 750 Wheel Tax to Townships/Cities              |                      | 130,000.00           |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| <b>Total Debt Service</b>                      | -                    | 130,000.00           | -                 | -                 | -                 | -                    | -                  | -                | -                          | -                    | -                        |
| <b>Debt Service</b>                            |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 810 Principal                                  |                      |                      |                   |                   |                   |                      |                    |                  |                            | 99,369.00            | 446,650.00               |
| 820 Bond Interest Payments                     |                      |                      |                   |                   |                   |                      |                    |                  |                            | 22,278.00            | 61,650.00                |
| <b>Total Debt Service</b>                      | -                    | -                    | -                 | -                 | -                 | -                    | -                  | -                | -                          | 121,647.00           | 508,300.00               |
| <b>Capital Outlay</b>                          |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 890 Building Project                           |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| <b>Total Capital Outlay</b>                    | -                    | -                    | -                 | -                 | -                 | -                    | -                  | -                | -                          | -                    | -                        |
| <b>Other Uses</b>                              |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 910 Other Financing Uses                       |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 911 Operating Transfers Out                    |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| County Building Fund                           |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| Emergency Management                           | 133,972.00           |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| Hwy & Bridge 201                               | 3,085,000.00         |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| ROD Relief Fund                                |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| Jail Expansion Project Fund                    |                      |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| <b>Total Other Uses</b>                        | <b>3,218,972.00</b>  | -                    | -                 | -                 | -                 | -                    | -                  | -                | -                          | -                    | -                        |
| <b>Total Appropriations</b>                    | <b>17,492,383.00</b> | <b>6,595,000.00</b>  | <b>351,400.00</b> | <b>184,322.00</b> | <b>10,000.00</b>  | <b>65,950.00</b>     | <b>25,000.00</b>   | <b>65,956.00</b> | <b>-</b>                   | <b>404,534.00</b>    | <b>508,300.00</b>        |

## Annual Budget for Brookings County, South Dakota

For Year January 1, 2024 through December 31, 2024

|   | GOVERNMENTAL FUNDS   |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
|---|----------------------|----------------------|-------------------|-------------------|-------------------|----------------------|--------------------|------------------|----------------------------|----------------------|--------------------------|
|   |                      | Road                 |                   | Emergency         | Domestic          |                      | ROD                | Volga            | Rural Access               | County               |                          |
|   | General<br>Fund 101  | & Bridge<br>Fund 201 | E-911<br>Fund 207 | Mgmt<br>Fund 226  | Abuse<br>Fund 229 | Sobriety<br>Fund 248 | Relief<br>Fund 250 | TIF<br>Fund 251  | Infrastructure<br>Fund 295 | Building<br>Fund 301 | Debt Service<br>Fund 402 |
| <b>Cash Balance Applied</b>             |                      |                      |                   |                   |                   |                      | 6,500              |                  |                            |                      |                          |
| 311 Current Property Tax Levy           | 14,477,548.00        |                      |                   |                   |                   |                      |                    | 65,956.00        |                            | 373,877.00           | 508,300.00               |
| Less 25% to Cities                      | (4,701.00)           |                      |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 312/319 -- Other Taxes                  | 19,250.00            | 700,000.00           |                   |                   |                   |                      |                    |                  |                            | 450.00               |                          |
| <b>Net Total Taxes</b>                  | <b>14,492,097.00</b> | <b>700,000.00</b>    | -                 | -                 | -                 | -                    | -                  | 65,956.00        | -                          | 374,327.00           | 508,300.00               |
| 320 Licenses and Permits                | 69,400.00            | 8,000.00             |                   |                   | 7,000.00          |                      |                    |                  |                            |                      |                          |
| 330 Intergovernmental Revenue           | 1,231,572.00         | 2,719,000.00         | 350,000.00        | 48,000.00         |                   |                      |                    |                  |                            | 16,500.00            |                          |
| 340 Charges for Goods & Services & Fees | 1,988,400.00         | 3,000.00             |                   |                   | 3,000.00          | 65,000.00            | 18,500.00          |                  |                            |                      |                          |
| 350 Fines and Forfeits                  | 105,000.00           | -                    |                   |                   |                   |                      |                    |                  |                            |                      |                          |
| 360 Miscellaneous Revenue               | 512,719.00           | 80,000.00            | 1,400.00          | 2,350.00          |                   | 950.00               |                    |                  |                            | 34,998.00            |                          |
| 370 Other Financing Resources           | 13,847.00            | 3,085,000.00         |                   | 133,972.00        |                   |                      |                    |                  |                            |                      |                          |
| <b>Subtotal</b>                         | <b>18,413,035.00</b> | <b>6,595,000.00</b>  | <b>351,400.00</b> | <b>184,322.00</b> | <b>10,000.00</b>  | <b>65,950.00</b>     | <b>25,000.00</b>   | <b>65,956.00</b> | -                          | <b>425,825</b>       | <b>508,300.00</b>        |
| <b>Less 5% (SDCL7-21-18)</b>            | <b>920,652.00</b>    |                      |                   |                   |                   |                      |                    |                  |                            | <b>21,291.00</b>     | -                        |
| <b>Net Means of Finance</b>             | <b>17,492,383.00</b> | <b>6,595,000.00</b>  | <b>351,400.00</b> | <b>184,322.00</b> | <b>10,000.00</b>  | <b>65,950.00</b>     | <b>25,000.00</b>   | <b>65,956.00</b> | -                          | <b>404,534.00</b>    | <b>508,300.00</b>        |
| <b>Total Appropriations</b>             | <b>17,492,383.00</b> | <b>6,595,000.00</b>  | <b>351,400.00</b> | <b>184,322.00</b> | <b>10,000.00</b>  | <b>65,950.00</b>     | <b>25,000.00</b>   | <b>65,956.00</b> | -                          | <b>404,534.00</b>    | <b>508,300.00</b>        |
|   | -                    | -                    | -                 | -                 | -                 | -                    | -                  | -                | -                          | -                    | -                        |

| COUNTY LEVIES        | Dollars              | \$1,000      |
|----------------------|----------------------|--------------|
| General Fund         | 14,477,548.00        | 3.774        |
| County Building Fund | 373,877.00           | 0.097        |
| Jail Expansion       | 508,300.00           | 0.133        |
|                      | <b>15,359,725.00</b> | <b>4.004</b> |