

RESOLUTION #24-37  
ADOPTION OF THE 2025 ANNUAL BUDGET FOR  
BROOKINGS COUNTY, SOUTH DAKOTA

WHEREAS, SDCL 7-21-5 through 13 provides that the Board of County Commissioners shall each year prepare a Provisional Budget of all contemplated expenditures and revenues of the County and all its institutions and agencies for such fiscal year, and

WHEREAS, the Board of County Commissioners did prepare a Provisional Budget and cause same to be published by law, and

WHEREAS, due and legal notice has been given to the meeting of the Board of County Commissioners for the consideration of such Provisional Budget and all charges, eliminations and additions have been made thereto.

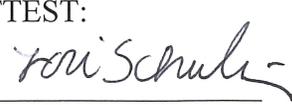
NOW THEREFORE BE IT RESOLVED, that such Provisional Budget as amended and all its purposes, schedules, appropriations, amounts, estimates and all matters therein set forth, SHALL BE APPROVED AND ADOPTED AS THE ANNUAL BUDGET OF THE APPROPRIATIONS AND EXPENDITURES for Brookings County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2025 and ending December 31, 2025 and the same was hereby approved and adopted by the Board of County Commissioners of Brookings County, South Dakota, on the 24<sup>th</sup> day of September, 2024. The Annual Budget so adopted is available for public inspection during normal business hours at the office of the County Finance Officer, Brookings County, South Dakota. The accompanying taxes are levied by Brookings County for the year January 1, 2025, through December 31, 2025.

<u>COUNTY LEVIES</u>	<u>DOLLARS</u>	<u>\$1,000</u>
General Fund	\$15,180,581	\$3.708
County Building Fund	\$ 390,174	\$0.095
Jail Expansion	\$ 511,200	\$0.125
<b>TOTAL</b>	<b>\$16,081,955</b>	<b>\$3.928</b>

BOARD OF COUNTY COMMISSIONERS OF BROOKINGS COUNTY, SOUTH DAKOTA

	Chairperson
	Vice-Chairperson
	Commissioner
	Commissioner
	Commissioner

ATTEST:

  
Lori Schultz  
Brookings County Finance Officer

# Annual Budget for Brookings County, South Dakota

For Year January 1, 2025 through December 31, 2025

	GOVERNMENTAL FUNDS										
		Road	Emergency		Domestic		ROD	Volga	Rural Access	County	
	General Fund 101	& Bridge Fund 201	E-911 Fund 207	Mgmt Fund 226	Abuse Fund 229	Sobriety Fund 248	Relief Fund 250	TIF Fund 251	Infrastructure Fund 295	Building Fund 301	Debt Service Fund 402
<b>General Government</b>											
110 Legislative											
111 Board of County Commissioners	598,484.00										
112 Contingency	606,000.00										
120 Elections	22,800.00										
130 Judicial	758,000.00										
140 Financial Administration											
143 Finance	743,300.00										
150 Legal Services											
151 States Attorney	903,025.00										
153 Law Library											
154 Teen Court	60,000.00										
160 Other Administration											
161 General Government Building	697,132.00								337,000.00		
162 Director of Equalization	766,552.00										
163 Register of Deeds	275,648.00						47,000.00				
165 Veteran's Service Officer	177,168.00										
166 Predatory Animal (GFP)	5,922.00										
171 Technology	651,237.00										
172 Human Resources	155,118.00										
<b>Total General Government</b>	<b>6,420,386.00</b>	-	-	-	-	-	<b>47,000.00</b>	-	-	<b>337,000.00</b>	-
<b>Public Safety</b>											
210 Law Enforcement											
211 Sheriff	2,620,797.00										
212 County Jail	3,034,638.00						65,950.00				
213 Coroner	42,493.00										
214 Juvenile Detention	25,000.00										
215 Crimestoppers	500.00										
219 Humane Society	10,000.00										
220 Protective and Emergency Services											
221 Fire Department Trust	146,600.00										
222 Emergency & Disaster Services				187,753.00							
223 Drainage Commission	51,000.00										
225 Enhanced 911	246,081.00		555,400.00								
<b>Total Public Safety</b>	<b>6,177,109.00</b>	-	<b>555,400.00</b>	<b>187,753.00</b>	-	<b>65,950.00</b>	-	-	-	-	-

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For Year January 1, 2025 through December 31, 2025

	<i>GOVERNMENTAL FUNDS</i>											
		Road		Emergency		Domestic		ROD		Volga	Rural Access	County
	General Fund 101	& Bridge Fund 201	E-911 Fund 207	Mgmt Fund 226	Abuse Fund 229	Sobriety Fund 248	Relief Fund 250	TIF Fund 251	Infrastructure Fund 295	Building Fund 301	Debt Service Fund 402	
<b><i>Public Works</i></b>												
310 Highways and Bridges												
311 Highway		7,163,394.00										
<b>Total Public Works</b>	-	7,163,394.00	-	-	-	-	-	-	-	-	-	-
<b><i>Health and Welfare</i></b>												
410 Economic Assistance												
411 Welfare	123,678.00											
420 Health Assistance												
416 Food Pantry	6,000.00											
421 Community Health	36,189.00											
423 Hospital Funding												
427 Women, Infants, & Children (WIC)	-											
430 Social Services												
432 Bkgs Area Transit Authority	55,000.00											
433 Community Action	20,149.00											
434 Domestic Abuse	50,000.00				10,000.00							
439 211 Call Center	-											
440 Mental Health Services												
441 Behavioral Health	83,500.00											
442 ADVANCE	35,000.00											
444 ECBHCD	250,000.00											
445 Brkgs Empowerment Project	-											
<b>Total Health and Welfare</b>	659,516.00	-	-	-	10,000.00	-	-	-	-	-	-	-
<b><i>Culture and Recreation</i></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	439,322.00											
<b>Total Culture and Recreation</b>	482,522.00	-	-	-	-	-	-	-	-	-	-	-

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	GOVERNMENTAL FUNDS										
		Road		Emergency	Domestic		ROD	Volga	Rural Access	County	
	General Fund 101	& Bridge Fund 201	E-911 Fund 207	Mgmt Fund 226	Abuse Fund 229	Sobriety Fund 248	Relief Fund 250	TIF Fund 251	Infrastructure Fund 295	Building Fund 301	Debt Service Fund 402
<b>Conservation of Natural Resources</b>											
610 Soil Conservation											
611 4-H	146,577.00										
612 Soil Conservation	35,000.00										
615 Weed Control	293,150.00										
625 Wetland	-										
<b>Total Conservation of Natural Resources</b>	<b>474,727.00</b>	-	-	-	-	-	-	-	-	-	-
<b>Urban and Economic Development</b>											
710 Urban Development											
711 Planning & Zoning	278,228.00										
712 First District Planning	52,754.00										
720 Economic Development											
721 Economic Development	105,000.00						65,956.00				
729 Other Economic Development	1,300.00										
<b>Total Urban and Economic Development</b>	<b>437,282.00</b>	-	-	-	-	-	<b>65,956.00</b>	-	-	-	-
<b>Intergovernmental Expenditures</b>											
750 Wheel Tax to Townships/Cities		130,000.00									
<b>Total Debt Service</b>	-	<b>130,000.00</b>	-	-	-	-	-	-	-	-	-
<b>Debt Service</b>											
810 Principal										108,013.00	452,800.00
820 Bond Interest Payments										13,634.00	58,400.00
<b>Total Debt Service</b>	-	-	-	-	-	-	-	-	-	<b>121,647.00</b>	<b>511,200.00</b>
<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	134,515.00										
Hwy & Bridge 201	3,599,627.00										
ROD Relief Fund											
Jail Expansion Project Fund											
<b>Total Other Uses</b>	<b>3,734,142.00</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Appropriations</b>	<b>18,385,684.00</b>	<b>7,293,394.00</b>	<b>555,400.00</b>	<b>187,753.00</b>	<b>10,000.00</b>	<b>65,950.00</b>	<b>47,000.00</b>	<b>65,956.00</b>	-	<b>458,647.00</b>	<b>511,200.00</b>

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For Year January 1, 2025 through December 31, 2025

	GOVERNMENTAL FUNDS										
	Road		Emergency		Domestic		ROD	Volga	Rural Access	County	
	General Fund 101	& Bridge Fund 201	E-911 Fund 207	Mgmt Fund 226	Abuse Fund 229	Sobriety Fund 248	Relief Fund 250	TIF Fund 251	Infrastructure Fund 295	Building Fund 301	Debt Service Fund 402
<b>Cash Balance Applied</b>							31,000			40,952	
311 Current Property Tax Levy	15,180,581.00							65,956.00		390,174.00	511,200.00
Less 25% to Cities	(4,701.00)										
312/319 – Other Taxes	19,250.00	700,000.00								450.00	
<b>Net Total Taxes</b>	15,195,130.00	700,000.00	-	-	-	-	-	65,956.00	-	390,624.00	511,200.00
320 Licenses and Permits	76,600.00	8,000.00			7,000.00						
330 Intergovernmental Revenue	1,159,026.00	2,892,767.00	554,000.00	50,888.00						16,500.00	
340 Charges for Goods & Services & Fees	1,962,350.00	3,000.00			3,000.00	65,000.00	16,000.00				
350 Fines and Forfeits	95,000.00	-									
360 Miscellaneous Revenue	851,399.00	80,000.00	1,400.00	2,350.00		950.00				34,710.00	
370 Other Financing Resources	13,847.00	3,609,627.00		134,515.00							
<b>Subtotal</b>	19,353,352.00	7,293,394.00	555,400.00	187,753.00	10,000.00	65,950.00	47,000.00	65,956.00	-	482,786	511,200.00
<b>Less 5% (SDCL 7-21-18)</b>	967,668.00									24,139.00	-
<b>Net Means of Finance</b>	18,385,684.00	7,293,394.00	555,400.00	187,753.00	10,000.00	65,950.00	47,000.00	65,956.00	-	458,647.00	511,200.00
<b>Total Appropriations</b>	18,385,684.00	7,293,394.00	555,400.00	187,753.00	10,000.00	65,950.00	47,000.00	65,956.00	-	458,647.00	511,200.00
	-	-	-	-	-	-	-	-	-	-	-

COUNTY LEVIES	Dollars	\$1,000
General Fund	15,180,581.00	3.708
County Building Fund	390,174.00	0.095
Jail Expansion	511,200.00	0.125
	16,081,955.00	3.928

# Levy Trends by Entity

		2023 Pay 2024	2022 Pay 2023	2021 Pay 2022	2020 Pay 2021	2019 Pay 2020	2018 Pay 2019	2017 Pay 2018	2016 Pay 2017		2023 Pay 2024	2022 Pay 2023	2021 Pay 2022	2020 Pay 2021	2019 Pay 2020	2018 Pay 2019	2017 Pay 2018	2016 Pay 2017			
<b>County</b>		4.004	4.157	4.202	4.175	4.196	4.149	4.162	4.072												
East Dakota Water Dev		0.021	0.022	0.023	0.023	0.024	0.024	0.025	0.025												
		4.025	4.179	4.225	4.198	4.220	4.173	4.187	4.097												
<b>Schools</b>												<b>Cities</b>									
Brookings 5-1		AG	7.349	7.678	7.073	7.119	7.155	7.186	7.077	7.273											
		NA	12.658	13.179	12.788	13.008	13.182	13.379	13.245	14.143											
		OO	9.158	9.554	9.021	9.127	9.210	9.297	9.180	9.675											
		NAZ											Arlington	4.061	4.379	4.695	5.083	5.039	5.285	5.468	5.742
Deubrook 5-6A		AG	4.463	6.124	6.227	5.562	5.926	6.032	5.985	6.089											
		NA	9.775	11.662	11.880	11.411	11.974	12.218	12.186	12.963											
		OO	6.274	8.012	8.154	7.556	7.987	8.141	8.099	8.492											
		NAZ											Aurora	3.718	3.969	4.250	4.342	4.330	4.524	4.413	4.549
Deubrook 5-6B		AG	4.463	6.124	6.227	5.562	5.926	6.032	5.985	6.089											
		NA	9.775	11.662	11.880	11.411	11.974	12.218	12.186	12.963											
		OO	6.274	8.012	8.154	7.556	7.987	8.141	8.099	8.492											
		NAZ											Bruce	10.392	11.019	11.355	11.555	11.537	11.398	12.316	11.844
Elkton 5-3		AG	5.591	5.632	5.906	6.130	5.582	5.492	5.410	5.731											
		NA	10.424	10.614	11.058	11.376	10.974	11.021	10.925	11.851											
		OO	7.239	7.33	7.662	7.918	7.420	7.377	7.290	7.870											
		NAZ											Bushnell	2.720	2.753	2.889	2.854	2.849	2.735	2.640	2.661
Sioux Valley 5-5		AG	6.263	6.351	6.308	6.255	6.454	6.377	6.237	6.026											
		NA	12.461	12.452	11.958	11.970	13.418	13.474	13.219	12.412											
		OO	8.376	8.431	8.234	8.203	8.828	8.796	8.617	8.259											
		NAZ											Elkton RSD	0.778	0.782	0.777	0.763	0.752	0.744	0.753	0.756
Arlington 38-1		AG	5.372	5.696	6.404	6.484	6.782	6.728	6.769	6.977											
		NA	11.185	11.743	12.693	12.976	13.423	13.553	13.656	14.601											
		OO	7.353	7.757	8.548	8.697	9.045	9.054	9.117	9.642											
		NAZ											Sinai	10.086	10.412	12.220	13.057	13.276	12.835	11.686	11.695
Estelline 28-2		AG	4.184	4.436	4.687	4.833	4.830	4.880	4.363	3.971											
		NA	10.237	11.347	12.000	12.534	12.701	13.009	10.691	10.033											
		OO	6.248	6.791	7.180	7.458	7.513	7.651	6.520	6.090											
		NAZ											Volga	3.596	3.988	4.124	4.197	4.264	4.283	4.290	4.289
													White	4.498	4.964	5.872	5.913	6.101	5.879	6.216	5.883
													Brookings	2.262	2.450	2.529	2.521	2.602	2.594	2.554	2.552
													<b>Townships</b>								
													Afton	0.370	0.378	0.374	0.363	0.355	0.353	0.369	0.380
													Alton	0.868	0.866	0.858	0.848	0.838	0.601	0.610	0.871
													Argo	0.337	0.338	0.333	0.329	0.320	0.314	0.316	0.316
													Aurora	0.691	0.698	0.951	0.686	0.677	0.421	0.424	0.570
													Bangor	1.049	1.051	1.039	1.029	1.011	1.001	1.007	1.014
													Brookings	1.155	1.168	1.166	1.174	1.145	1.110	1.094	1.133
													Elkton	0.778	0.782	0.777	0.763	0.752	0.744	0.753	0.756
													Eureka	0.689	0.691	0.885	0.622	0.609	0.398	0.409	0.406
													Lk Hendricks	0.304	0.316	0.322	0.330	0.331	0.328	0.332	0.345
													Lk Sinai	0.701	0.701	0.685	0.675	0.651	0.636	0.649	0.673
													Laketon	0.676	0.677	0.670	0.666	0.662	0.401	0.909	0.922
													Medary	1.082	1.098	0.622	0.636	0.642	1.145	0.648	0.635
													Oaklake	0.100	0.099	0.097	0.093	0.090	0.088	0.345	0.365
													Oakwood	0.569	0.586	0.600	0.607	0.618	0.629	0.653	0.676
													Oslo	0.678	0.675	0.567	0.355	0.518	0.509	0.526	0.539
													Parnell	1.581	1.600	1.611	1.586	0.491	0.484	0.347	0.663
													Preston	0.713	0.462	0.450	0.681	0.668	0.410	0.421	0.614
													Richland	0.256	0.260	0.253	0.244	0.237	0.232	0.237	0.234
													Sherman	0.095	0.081	0.076	0.081	0.081	0.077	0.077	0.178
													Sterling	1.021	1.030	1.027	1.018	0.806	0.801	0.812	0.767
													Trenton	0.919	0.929	0.927	0.912	0.906	0.905	0.923	0.931
													Volga	1.261	1.300	1.303	1.286	1.280	1.272	1.292	1.318
													Winsor	1.090	1.097	1.082	1.054	1.034	1.026	1.051	0.811
													<b>Special Districts</b>								
													Lk Point San	0.591	0.659						
													Upper Deer	0.016	0.017						
													Lk Poin Water	0.280	0.299						
													Lk Hend San	0.101	0.111						
													River Ridge Rd	1.008	1.007						
													Meyers 2nd Ad	0.941	0.970						
													<b>Factors</b>								
													AG	0.850	0.850	0.850	0.850	0.850	0.850	0.850	0.850
													NA	0.979	0.957	0.926	0.944	0.923	0.920	0.940	0.940

## FY2025 Provisional Budget Changes

Budget Line Item	Description	Department	From	To	Revenues	Expenses
Current Property Tax Levy	Tax Amount Change - Utilities	101-311	15,169,289	\$ 15,180,581	\$ 11,292	
101-3-369-0000	Miscellaneous Revenue	101-369	\$ 862,691	\$ 851,399	\$ (11,292)	
			<b>General Fund</b>	<b>Total Changes</b>	\$ -	\$ -
				<b>Net Change</b>	\$ -	

Current Property Tax Levy	Tax Amount Change - Utilities	301-311	\$ 389,884	\$ 390,174	\$ 290	
301-3-361-0000	Miscellaneous Revenue	301-361	\$ 35,000	\$ 34,710	\$ (290)	
			<b>Building Fund</b>	<b>Total Changes</b>	\$ -	\$ -
				<b>Net Change</b>	\$ -	

Levy Change	Description	From	To	Change
General Fund Levy	Change in levy due to utilities	\$ 3.301	\$ 3.708	\$ 0.407
County Building	Change due to utilites	\$ 0.085	\$ 0.095	\$ 0.010
Jail Expansion Levy	Change due to overal valuation change	\$ 0.111	\$ 0.125	\$ 0.014
Total Levy Change	Overall change to levy	\$ 3.497	\$ 3.928	\$ 0.431