

Annual Budget for Brookings County, South Dakota

For Year January 1, 2025 through December 31, 2025

	GOVERNMENTAL FUNDS										
	General Fund 101	Road & Bridge Fund 201	Emergency E-911 Fund 207	Emergency Mgmt Fund 226	Domestic Abuse Fund 229	Sobriety Fund 248	ROD Relief Fund 250	Volga TIF Fund 251	Rural Access Infrastructure Fund 295	County Building Fund 301	Debt Service Fund 402
General Government											
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										
Total General Government	6,420,386.00	-	-	-	-	-	47,000.00	-	-	337,000.00	-
Public Safety											
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								
Total Public Safety	6,177,109.00	-	555,400.00	187,753.00	-	65,950.00	-	-	-	-	-

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	General	Road	Emergency	Domestic			ROD	Volga	Rural Access	County	
	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
Public Works											
310 Highways and Bridges											
311 Highway		7,163,394.00									
Total Public Works	-	7,163,394.00	-	-	-	-	-	-	-	-	-
Health and Welfare											
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	-										
Total Health and Welfare	659,516.00	-	-	-	10,000.00	-	-	-	-	-	-
Culture and Recreation											
510 Culture											
511 Public Library	32,200.00										
512 Historical Museum	5,000.00										
520 Recreation											
521 Boys & Girls Club	-										
525 Senior Companion	6,000.00										
526 Youth Mentoring Program	439,322.00										
528 Outdoor Adventure Center											
Total Culture and Recreation	482,522.00	-	-	-	-	-	-	-	-	-	-

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	GOVERNMENTAL FUNDS										
	General	Road	Emergency	Domestic			ROD	Volga	Rural Access	County	Debt Service
	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
Conservation of Natural Resources											
610 Soil Conservation											
611 4-H	146,577.00										
612 Soil Conservation	35,000.00										
615 Weed Control	293,150.00										
625 Wetland	-										
Total Conservation of Natural Resources	474,727.00	-	-	-	-	-	-	-	-	-	-
Urban and Economic Development											
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										
Total Urban and Economic Development	437,282.00	-	-	-	-	-	-	65,956.00	-	-	-
Intergovernmental Expenditures											
750 Wheel Tax to Townships/Cities		130,000.00									
Total Debt Service	-	130,000.00	-	-	-	-	-	-	-	-	-
Debt Service											
810 Principal										108,013.00	452,800.00
820 Bond Interest Payments										13,634.00	58,400.00
Total Debt Service	-	-	-	-	-	-	-	-	-	121,647.00	511,200.00
Capital Outlay											
890 Building Project											
Total Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
Other Uses											
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											
Total Other Uses	3,734,142.00	-	-	-	-	-	-	-	-	-	-
Total Appropriations	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

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	General Fund 101	Road & Bridge Fund 201	Emergency E-911 Fund 207	Emergency Mgmt Fund 226	Domestic Abuse Fund 229	Sobriety Fund 248	ROD Relief Fund 250	Volga TIF Fund 251	Rural Access Infrastructure Fund 295	County Building Fund 301	Debt Service Fund 402
Cash Balance Applied							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	
Net Total Taxes	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							
Subtotal	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
Less 5% (SDCL 7-21-18)	967,668.00									24,139.00	-
Net Means of Finance	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
Total Appropriations	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
County		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									
Schools																		
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																	
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																	
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																	
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																	
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																	
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																	
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																	
Cities																		
Arlington		4.061	4.379	4.695	5.083	5.039	5.285	5.468	5.742									
Aurora		3.718	3.969	4.250	4.342	4.330	4.524	4.413	4.549									
Bruce		10.392	11.019	11.355	11.555	11.537	11.398	12.316	11.844									
Bushnell		2.720	2.753	2.889	2.854	2.849	2.735	2.640	2.661									
Elkton		7.019	7.763	8.298	8.134	8.331	8.743	8.429	8.386									
Elkton RSD		0.778	0.782	0.777	0.763	0.752	0.744	0.753	0.756									
Sinai		10.086	10.412	12.220	13.057	13.276	12.835	11.686	11.695									
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									
Townships																		
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									
Special Districts																		
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															
Factors																		
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)	
			General Fund	Total Changes	\$ -	\$ -
				Net Change	\$ -	

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)	
			Building Fund	Total Changes	\$ -	\$ -
				Net Change	\$ -	

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