

RESOLUTION #25-**46**
 ADOPTION OF THE 2026 PROVISIONAL 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

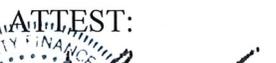
WHEREAS, the Board of County Commissioners did prepare a Provisional Budget and cause same to be published by law, and

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 and all its purposes, schedules, appropriations, amounts, estimates and all matters therein set forth, SHALL BE APPROVED AND ADOPTED AS THE PROVISIONAL BUDGET OF THE APPROPRIATIONS AND EXPENDITURES for Brookings County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2026 and ending December 31, 2026 and the same is hereby approved and adopted by the Board of County Commissioners of Brookings County, South Dakota, this 2nd day of September, 2025. The Provisional 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 proposed to be levied by Brookings County for the year January 1, 2026, through December 31, 2026.

COUNTY LEVIES	DOLLARS	\$1,000
General Fund	\$15,854,857	\$3.659
County Building Fund	\$ 407,433	\$0.094
Jail Expansion	\$ 508,900	\$0.117
TOTAL	\$16,771,190	\$3.870

BOARD OF COUNTY COMMISSIONERS OF BROOKINGS COUNTY, SOUTH DAKOTA

	Chairperson
	Vice-Chairperson
	Commissioner
	Commissioner
	Commissioner

ATTEST:


 Lori Schultz
 Brookings County Finance Officer



Provisional Budget for Brookings County, South Dakota

For Year January 1, 2026 through December 31, 2026

	GOVERNMENTAL FUNDS											
		Road	Emergency		Domestic		ROD	Volga	Opioid	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	Settlement Fund 252	Infrastructure Fund 295	Building Fund 301	Debt Service Fund 402
General Government												
110 Legislative												
111 Board of County Commissioners	605,921.00											
112 Contingency	600,000.00											
120 Elections	215,400.00											
130 Judicial	779,000.00											
140 Financial Administration												
143 Finance	758,734.00											
150 Legal Services												
151 States Attorney	939,985.00											
153 Law Library	-											
154 Teen Court	60,000.00											
160 Other Administration												
161 General Government Building	1,131,320.00									314,486.00		
162 Director of Equalization	761,558.00											
163 Register of Deeds	280,535.00						18,000.00					
165 Veteran's Service Officer	189,813.00											
166 Predatory Animal (GFP)	5,922.00											
171 Technology	700,780.00											
172 Human Resources	184,028.00											
Total General Government	7,212,996.00	-	-	-	-	-	18,000.00	-	-	-	314,486.00	-
Public Safety												
210 Law Enforcement												
211 Sheriff	2,711,397.00											
212 County Jail	3,122,717.00					65,950.00						
213 Coroner	45,074.00											
214 Juvenile Detention	35,000.00											
215 Crimestoppers	500.00											
219 Humane Society	10,000.00											
220 Protective and Emergency Services												
221 Fire Department Trust	149,600.00											
222 Emergency & Disaster Services	-			167,118.00								
223 Drainage Commission	51,300.00											
225 Enhanced 911	276,758.00		555,400.00									
Total Public Safety	6,402,346.00	-	555,400.00	167,118.00	-	65,950.00	-	-	-	-	-	-

Provisional Budget for Brookings County, South Dakota

For Year January 1, 2026 through December 31, 2026

	GOVERNMENTAL FUNDS											
	General Fund 101	Road & Bridge Fund 201	Emergency E-911 Fund 207	Emergency Mgmt Fund 226	Domestic Abuse Fund 229	Domestic Sobriety Fund 248	ROD Relief Fund 250	Volga TIF Fund 251	Opioid Settlement Fund 252	Rural Access Infrastructure Fund 295	County Building Fund 301	Debt Service Fund 402
Public Works												
310 Highways and Bridges												
311 Highway		7,330,495.00										
Total Public Works	-	7,330,495.00	-	-	-	-	-	-	-	-	-	-
Health and Welfare												
410 Economic Assistance												
411 Welfare	108,994.00											
420 Health Assistance												
416 Food Pantry	7,000.00											
421 Community Health	37,261.00											
423 Hospital Funding	-											
427 Women, Infants, & Children (WIC)	-											
430 Social Services												
432 Bkgs Area Transit Authority	55,000.00											
433 Community Action	26,817.00											
434 Domestic Abuse	55,000.00				10,000.00							
439 Other Social Services	5,000.00											
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	663,572.00	-	-	-	10,000.00	-	-	-	-	-	-	-
Culture and Recreation												
510 Culture												
511 Public Library	13,200.00											
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	432,754.00											
Total Culture and Recreation	456,954.00	-	-	-	-	-	-	-	-	-	-	-

Provisional Budget for Brookings County, South Dakota

For Year January 1, 2026 through December 31, 2026

	<i>GOVERNMENTAL FUNDS</i>											
	General Fund 101	Road & Bridge Fund 201	E-911 Fund 207	Emergency Mgmt Fund 226	Domestic Abuse Fund 229	Sobriety Fund 248	ROD Relief Fund 250	Volga TIF Fund 251	Opioid Settlement Fund 252	Rural Access Infrastructure Fund 295	County Building Fund 301	Debt Service Fund 402
<i>Conservation of Natural Resources</i>												
610 Soil Conservation												
611 4-H	155,791.00											
612 Soil Conservation	35,000.00											
615 Weed Control	365,461.00											
625 Wetland	-											
Total Conservation of Natural Resources	556,252.00	-	-	-	-	-	-	-	-	-	-	-
<i>Urban and Economic Development</i>												
710 Urban Development												
711 Planning & Zoning	272,234.00											
712 First District Planning	54,336.00											
720 Economic Development												
721 Economic Development	105,000.00						70,000.00					
729 Other Economic Development	1,300.00											
Total Urban and Economic Development	432,870.00	-	-	-	-	-	70,000.00	-	-	-	-	-
<i>Intergovernmental Expenditures</i>												
750 Wheel Tax to Townships/Cities	-	130,000.00										
Total Debt Service	-	130,000.00	-	-	-	-	-	-	-	-	-	-
<i>Debt Service</i>												
810 Principal											108,013.00	400,000.00
820 Bond Interest Payments											13,634.00	108,900.00
Total Debt Service	-	-	-	-	-	-	-	-	-	-	121,647.00	508,900.00
<i>Capital Outlay</i>												
890 Building Project												
Total Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other Uses</i>												
910 Other Financing Uses												
911 Operating Transfers Out												
County Building Fund												
Emergency Management		130,641.00										
Hwy & Bridge 201		3,713,195.00										
ROD Relief Fund												
Jail Expansion Project Fund												
Total Other Uses	3,843,836.00	-	-	-	-	-	-	-	-	-	-	-
Total Appropriations	19,568,826.00	7,460,495.00	555,400.00	167,118.00	10,000.00	65,950.00	18,000.00	70,000.00	-	-	436,133.00	508,900.00

Provisional Budget for Brookings County, South Dakota

For Year January 1, 2026 through December 31, 2026

	GOVERNMENTAL FUNDS											
	General Fund 101	Road & Bridge Fund 201	Emergency E-911 Fund 207	Emergency Mgmt Fund 226	Domestic Abuse Fund 229	Domestic Sobriety Fund 248	ROD Relief Fund 250	Volga TIF Fund 251	Opioid Settlement Fund 252	Rural Access Infrastructure Fund 295	County Building Fund 301	Debt Service Fund 402
Cash Balance Applied							2,000					
311 Current Property Tax Levy	15,854,857.00							70,000.00			407,433.00	508,900.00
Less 25% to Cities	(4,701.00)											
312/319 – Other Taxes	266,250.00	700,000.00									450.00	
Net Total Taxes	16,116,406.00	700,000.00	-	-	-	-	-	70,000.00	-	-	407,883.00	508,900.00
320 Licenses and Permits	76,500.00	8,000.00			7,000.00							
330 Intergovernmental Revenue	1,082,693.00	2,892,800.00	554,000.00	34,127.00							16,500.00	
340 Charges for Goods & Services & Fees	2,335,650.00	3,000.00			3,000.00	65,000.00	16,000.00					
350 Fines and Forfeits	99,000.00											
360 Miscellaneous Revenue	859,356.00	80,000.00	1,400.00	2,350.00		950.00					34,704.00	
370 Other Financing Resources	29,159.00	3,776,695.00		130,641.00								
Subtotal	20,598,764.00	7,460,495.00	555,400.00	167,118.00	10,000.00	65,950.00	18,000.00	70,000.00	-	-	459,087	508,900.00
Less 5% (SDCL7-21-18)	1,029,938.00										22,954.00	-
Net Means of Finance	19,568,826.00	7,460,495.00	555,400.00	167,118.00	10,000.00	65,950.00	18,000.00	70,000.00	-	-	436,133.00	508,900.00
Total Appropriations	19,568,826.00	7,460,495.00	555,400.00	167,118.00	10,000.00	65,950.00	18,000.00	70,000.00	-	-	436,133.00	508,900.00
	-	-	-	-	-	-	-	-	-	-	-	-

COUNTY LEVIES	Dollars	\$1,000
General Fund	15,854,857.00	3.659
County Building Fund	407,433.00	0.094
Jail Expansion	508,900.00	0.117
	16,771,190.00	3.870