

RESOLUTION #25-48

ADOPTION OF THE 2026 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

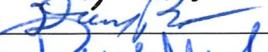
WHEREAS, due and legal notice has been given to the meeting of the Board of County Commissioners for the consideration of such Provisional Budget, and all charges, eliminations and additions have been made thereto.

NOW THEREFORE BE IT RESOLVED, that such provisional budget 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, 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 16th day of September, 2025. 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 proposed to be levied by Brookings County for the year January 1, 2026, through December 31, 2026.

<u>COUNTY LEVIES</u>	<u>DOLLARS</u>	<u>\$1,000</u>
General Fund	\$15,942,616	\$3.707
County Building Fund	\$ 409,688	\$0.095
Jail Expansion	\$ 508,900	\$0.118
<u>TOTAL</u>	<u>\$16,861,204</u>	<u>\$3.920</u>

BOARD OF COUNTY COMMISSIONERS OF BROOKINGS COUNTY, SOUTH DAKOTA

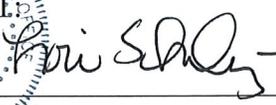

Chairperson

Vice-Chairperson

Commissioner

Commissioner

Commissioner



ATTEST:

Lori Schultz
Brookings County Finance Officer

Annual Budget for Brookings County, South Dakota

For Year January 1, 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
General Government												
110 Legislative												
111 Board of County Commissioners	605,921.00											
112 Contingency	683,371.00											
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									316,628.00		
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	7,296,367.00	-	-	-	-	-	18,000.00	-	-	-	316,628.00	-
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	-	-	-	-	-	-

Annual Budget for Brookings County, South Dakota

For Year January 1, 2026 through December 31, 2026

	GOVERNMENTAL FUNDS											
	General	Road	Emergency	Domestic	Volga	Opioid	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	Settlement Fund 252	Infrastructure Fund 295	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	-	-	-	-	-	-	-	-	-	-	-

Annual 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	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
Conservation of Natural Resources												
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											
Urban and Economic Development												
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					
Intergovernmental Expenditures												
750 Wheel Tax to Townships/Cities	-	130,000.00										
Total Debt Service	-	130,000.00										
Debt Service												
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
Capital Outlay												
890 Building Project												
Total Capital Outlay	-											
Other Uses												
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	19,652,197.00	7,460,495.00	555,400.00	167,118.00	10,000.00	65,950.00	18,000.00	70,000.00	-	-	438,275.00	508,900.00

Annual Budget for Brookings County, South Dakota

For Year January 1, 2026 through December 31, 2026

	GOVERNMENTAL FUNDS											
	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
Cash Balance Applied							2,000					
311 Current Property Tax Levy	15,942,616.00							70,000.00			409,688.00	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	16,204,165.00	700,000.00	-	-	-	-	-	70,000.00	-	-	410,138.00	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	20,686,523.00	7,460,495.00	555,400.00	167,118.00	10,000.00	65,950.00	18,000.00	70,000.00	-	-	461,342	508,900.00
Less 5% (SDCL7-21-18)	1,034,326.00										23,067.00	-
Net Means of Finance	19,652,197.00	7,460,495.00	555,400.00	167,118.00	10,000.00	65,950.00	18,000.00	70,000.00	-	-	438,275.00	508,900.00
Total Appropriations	19,652,197.00	7,460,495.00	555,400.00	167,118.00	10,000.00	65,950.00	18,000.00	70,000.00	-	-	438,275.00	508,900.00
	-	-	-	-	-	-	-	-	-	-	-	-

COUNTY LEVIES	Dollars	\$1,000
General Fund	15,942,616.00	3.707
County Building Fund	409,688.00	0.095
Jail Expansion	508,900.00	0.118
	16,861,204.00	3.920

2026 Tax Dollar Increase

General Fund

Annual

2024 pay 2025 Tax Dollars	15,180,552	
CPI	2.127%	322,890
Growth	2.315%	351,415
2024 Tax Increase		674,305
Total with Tax Increase		15,854,857
less the \$4701 to cities		15,850,156 for revenue budget

Building Fund

Annual

2024 pay 2025 Tax Dollars	390,105	
CPI	2.127%	8,298
Growth	2.315%	9,031
2024 Tax Increase		17,328
Total with Tax Increase		407,433

Detention Center Fund

Annual

2024 pay 2025 Tax Dollars	511,200	
Total		508,900
TOTAL		16,771,190

Levy Trends by Entity

		2024 Pay 2025	2023 Pay 2024	2022 Pay 2023	2021 Pay 2022	2020 Pay 2021	2019 Pay 2020	2018 Pay 2019	2017 Pay 2018		2024 Pay 2025	2023 Pay 2024	2022 Pay 2023	2021 Pay 2022	2020 Pay 2021	2019 Pay 2020	2018 Pay 2019	2017 Pay 2018
County		3.929	4.004	4.157	4.202	4.175	4.196	4.149	4.162	Cities								
East Dakota Water Dev		0.02	0.021	0.022	0.023	0.023	0.024	0.024	0.025	Arlington	3.608	4.061	4.379	4.695	5.083	5.039	5.285	5.468
			4.025	4.179	4.225	4.198	4.220	4.173	4.187	Aurora	3.729	3.718	3.969	4.250	4.342	4.330	4.524	4.413
Schools										Bruce	9.187	10.392	11.019	11.355	11.555	11.537	11.398	12.316
Brookings 5-1	AG	6.967	7.349	7.678	7.073	7.119	7.155	7.186	7.077	Bushnell	2.761	2.720	2.753	2.889	2.854	2.849	2.735	2.640
	NA	11.699	12.658	13.179	12.788	13.008	13.182	13.379	13.245	Elkton	6.725	7.019	7.763	8.298	8.134	8.331	8.743	8.429
	OO	8.58	9.158	9.554	9.021	9.127	9.210	9.297	9.180	Elkton RSD	0.773	0.778	0.782	0.777	0.763	0.752	0.744	0.753
	NAZ									Sinai	10.124	10.086	10.412	12.220	13.057	13.276	12.835	11.686
Deubrook 5-6A	AG	5.816	4.463	6.124	6.227	5.562	5.926	6.032	5.985	Volga	3.681	3.596	3.988	4.124	4.197	4.264	4.283	4.290
	NA	10.639	9.775	11.662	11.880	11.411	11.974	12.218	12.186	White	4.676	4.498	4.964	5.872	5.913	6.101	5.879	6.216
	OO	7.46	6.274	8.012	8.154	7.556	7.987	8.141	8.099	Brookings	2.202	2.262	2.450	2.529	2.521	2.602	2.594	2.554
	NAZ									Townships								
Deubrook 5-6B	AG	5.816	4.463	6.124	6.227	5.562	5.926	6.032	5.985	Afton	0.354	0.370	0.378	0.374	0.363	0.355	0.353	0.369
	NA	10.639	9.775	11.662	11.880	11.411	11.974	12.218	12.186	Alton	0.860	0.868	0.866	0.858	0.848	0.838	0.601	0.610
	OO	7.46	6.274	8.012	8.154	7.556	7.987	8.141	8.099	Argo	0.330	0.337	0.338	0.333	0.329	0.320	0.314	0.316
	NAZ									Aurora	0.691	0.691	0.698	0.951	0.686	0.677	0.421	0.424
Elkton 5-3	AG	5.284	5.591	5.632	5.906	6.130	5.582	5.492	5.410	Bangor	1.040	1.049	1.051	1.039	1.029	1.011	1.001	1.007
	NA	9.667	10.424	10.614	11.058	11.376	10.974	11.021	10.925	Brookings	1.174	1.155	1.168	1.166	1.174	1.145	1.110	1.094
	OO	6.778	7.239	7.33	7.662	7.918	7.420	7.377	7.290	Elkton	0.773	0.778	0.782	0.777	0.763	0.752	0.744	0.753
	NAZ									Eureka	0.683	0.689	0.691	0.885	0.622	0.609	0.398	0.409
Sioux Valley 5-5	AG	5.985	6.263	6.351	6.308	6.255	6.454	6.377	6.237	Lk Hendricks	0.293	0.304	0.316	0.322	0.330	0.331	0.328	0.332
	NA	11.538	12.461	12.452	11.958	11.970	13.418	13.474	13.219	Lk Sinai	0.683	0.701	0.701	0.685	0.675	0.651	0.636	0.649
	OO	7.879	8.376	8.431	8.234	8.203	8.828	8.796	8.617	Laketon	0.669	0.676	0.677	0.670	0.666	0.662	0.401	0.909
	NAZ									Medary	1.073	1.082	1.098	0.622	0.636	0.642	1.145	0.648
Arlington 38-1	AG	5.064	5.372	5.696	6.404	6.484	6.782	6.728	6.769	Oaklake	0.098	0.100	0.099	0.097	0.093	0.090	0.088	0.345
	NA	10.322	11.185	11.743	12.693	12.976	13.423	13.553	13.656	Oakwood	0.543	0.569	0.586	0.600	0.607	0.618	0.629	0.653
	OO	6.856	7.353	7.757	8.548	8.697	9.045	9.054	9.117	Oslo	0.671	0.678	0.675	0.567	0.355	0.518	0.509	0.526
	NAZ									Parnell	1.525	1.581	1.600	1.611	1.586	0.491	0.484	0.347
Estelline 28-2	AG	3.857	4.184	4.436	4.687	4.833	4.830	4.880	4.363	Preston	0.953	0.713	0.462	0.450	0.681	0.668	0.410	0.421
	NA	9.265	10.237	11.347	12.000	12.534	12.701	13.009	10.691	Richland	0.261	0.256	0.260	0.253	0.244	0.237	0.232	0.237
	OO	5.700	6.248	6.791	7.180	7.458	7.513	7.651	6.520	Sherman	0.095	0.095	0.081	0.076	0.081	0.081	0.077	0.077
	NAZ									Sterling	1.013	1.021	1.030	1.027	1.018	0.806	0.801	0.812
										Trenton	0.897	0.919	0.929	0.927	0.912	0.906	0.905	0.923
										Volga	1.244	1.261	1.300	1.303	1.286	1.280	1.272	1.292
										Winsor	1.135	1.090	1.097	1.082	1.054	1.034	1.026	1.051
										Special Districts								
										Lk Point San	0.517	0.591	0.659					
										Upper Deer	0.015	0.016	0.017					
										Lk Poin Water	0.246	0.280	0.299					
										Lk Hend San	0.096	0.101	0.111					
										River Ridge Rd	0.999	1.008	1.007					
										Meyers 2nd Ad	0.936	0.941	0.970					
										Factors								
										AG	0.085	0.850	0.850	0.850	0.850	0.850	0.850	0.850
										NA	0.967	0.979	0.957	0.926	0.944	0.923	0.920	0.940