

ADOPTED BUDGET FOR **BROWN** COUNTY, SD
For the Year January 1, 2026 through December 31, 2026

Governmental Funds

	General Fund	County Road and Bridge Fund	E-911 Fund	EM Fund	Domestic Abuse Fund	SA Grants Fund	24-7 Fund	M&P Fund	Opioid Settlement Fund	Rural Infrastructure Fund	Debt Service Fund	Landfill Fund
Cash Balance Applied	19,526,358	2,360,868	416,311	(0)	1,900	-	22,436	26,500	25,000	360,000	0	2,563,659
311 Current Property Tax Amount	18,835,723	2,171,370									904,074	
Less current uncollected												
Less 25% to Cities	(22,171)	(542,843)										
311 TIF Property Taxes												
312/319 - Other Taxes	-	760,000										6,000
NET TOTAL TAXES	18,813,552	2,388,527	-	-	-	-	-	-	-	-	904,074	6,000
320 Licenses & Permits	95,500	2,500			6,500							
330 Intergovernmental Revenue	424,000	4,195,000	1,100,000	60,000	1,100	22,090	5,000					
340 Charges for Goods & Services	2,015,963	-			2,500		70,000	15,000				2,500,000
350 Fines & Forfeits	16,500	-										
360 Miscellaneous Revenue	155,500	1,500		1,500								
370 Other Financing Sources	(8,538,797)	7,831,483	400,000	250,014			75,000	1,000				1,046,930
TOTAL OTHER REVENUES	(5,831,335)	12,030,483	1,500,000	311,514	10,100	22,090	150,000	16,000	-	-	-	3,546,930
SUBTOTAL (Cash + Taxes + Other Rev)	32,508,576	16,779,878										
Less 5% (SDCL 7-21-18)	1,625,429	838,994										
NET MEANS OF FINANCE	30,883,147	15,940,884	1,916,311	311,514	12,000	22,090	172,436	42,500	25,000	360,000	904,074	6,116,589
TOTAL APPROPRIATIONS	30,883,147	15,940,884	1,916,311	311,514	12,000	22,090	172,436	42,500	25,000	360,000	904,074	6,116,589

Proprietary Funds	
Solid Waste Fund	
Net Position, January 1	6,250,229.38
Estimated Revenue	3,552,930.00
Less Expenses	(6,116,589.00)
Net Position, December 31	3,686,570.38

ADOPTION OF PROVISIONAL BUDGET FOR BROWN COUNTY, SOUTH DAKOTA
NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of Brown County, will meet in the Courthouse at 25 Market Street, Aberdeen, South Dakota on **Tuesday, September 2, 2025 at 8:45 a.m.** for the purpose of considering the foregoing Provisional Budget for the year **2026** and the various items, schedules, amounts, and appropriations set forth therein and as many days thereafter as is deemed necessary until the final adoption of the budget on the **23rd day of September, 2025**. At such time any interested person may appear either in person or by a representative and will be given an opportunity for a full and complete discussion of all purposes, objectives, items, schedules, appropriations, estimates, amounts and matters set forth and contained in the Provisional Budget.

Lynn Heupel, County Auditor
Brown County, South Dakota