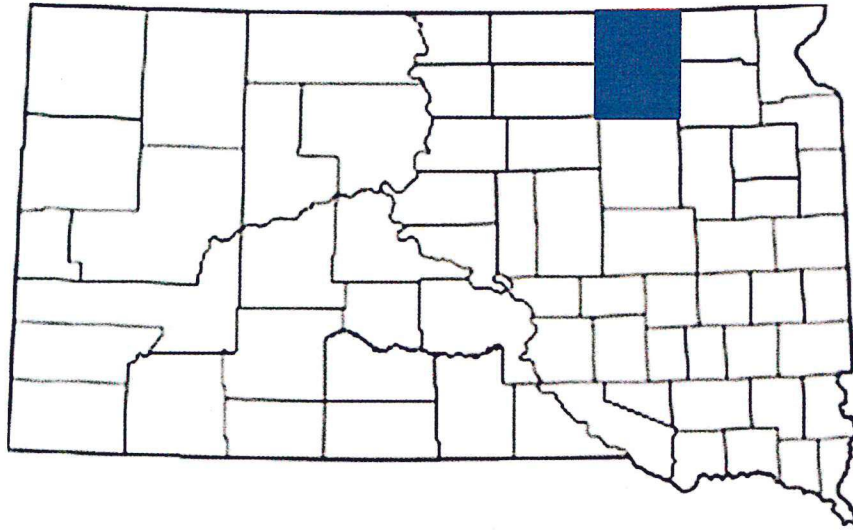


BROWN COUNTY

2020 BUDGET





Brown County, SD

Board of Commissioners

Doug Fjeldheim

Rachel Kippley

Mike Wiese

Dennis Feickert

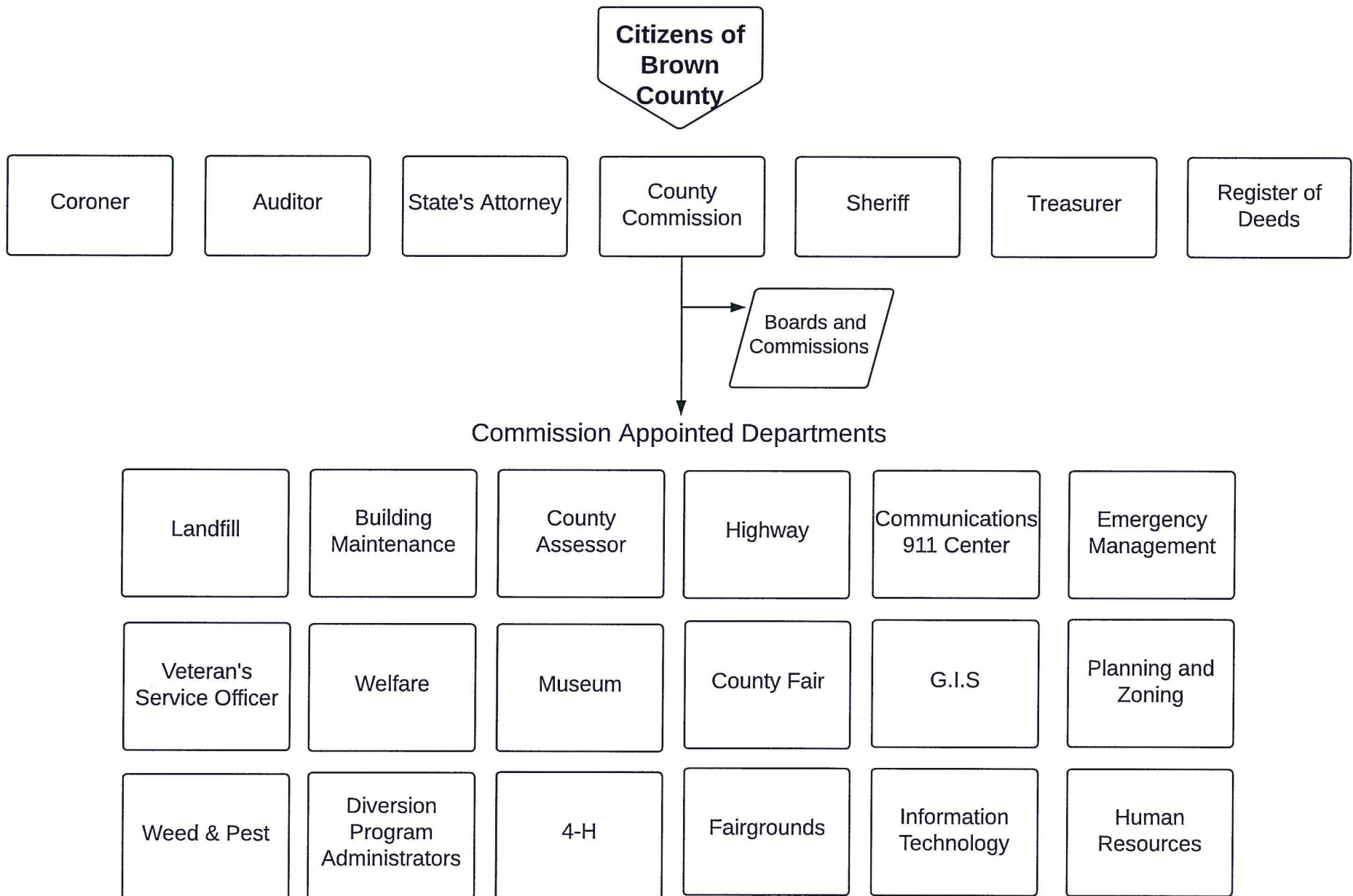
Duane Sutton

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Brown County, SD

Organizational Chart

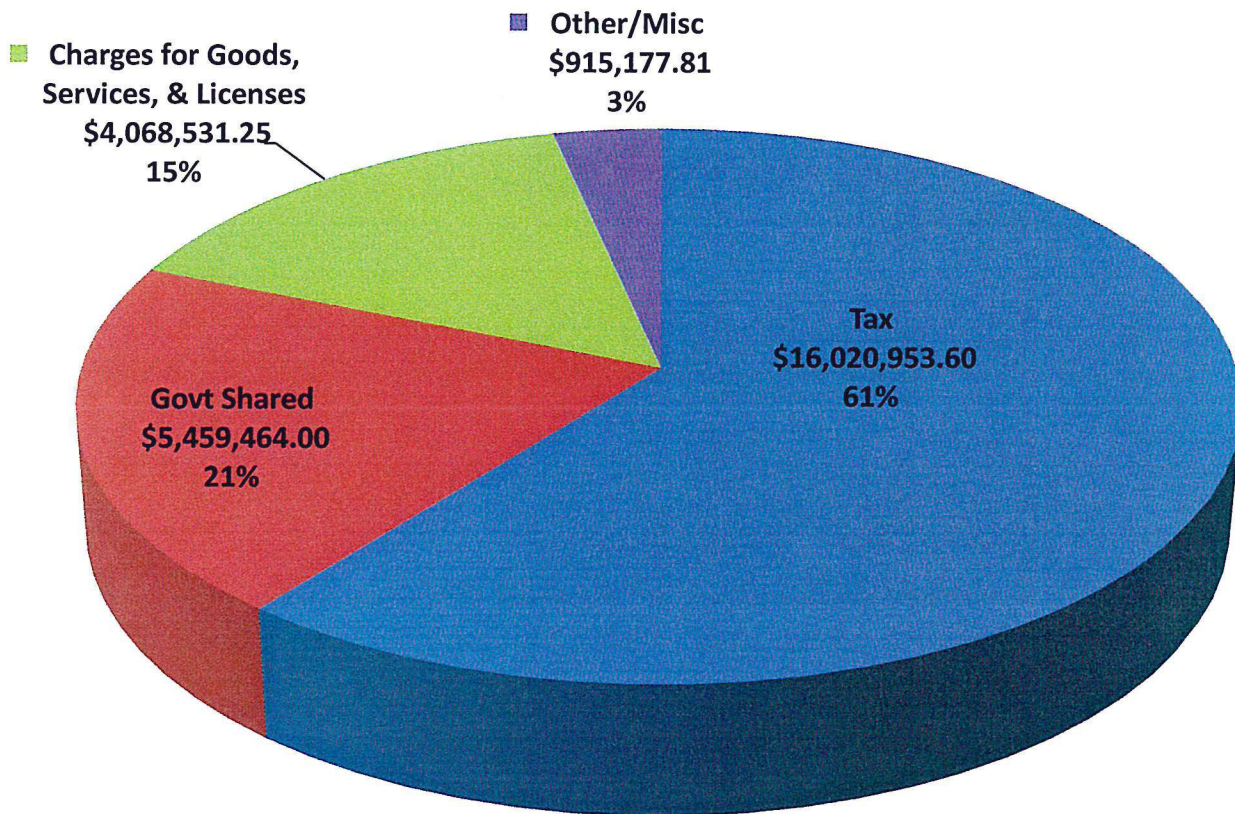


Brown County services are funded primarily by taxes. Over 60% of revenue comes from property tax and wheel tax. Property tax principally supports the general fund, and wheel tax is used to fund road and bridge maintenance.

2020 total county revenue estimate is 26 million.

How is the county funded?

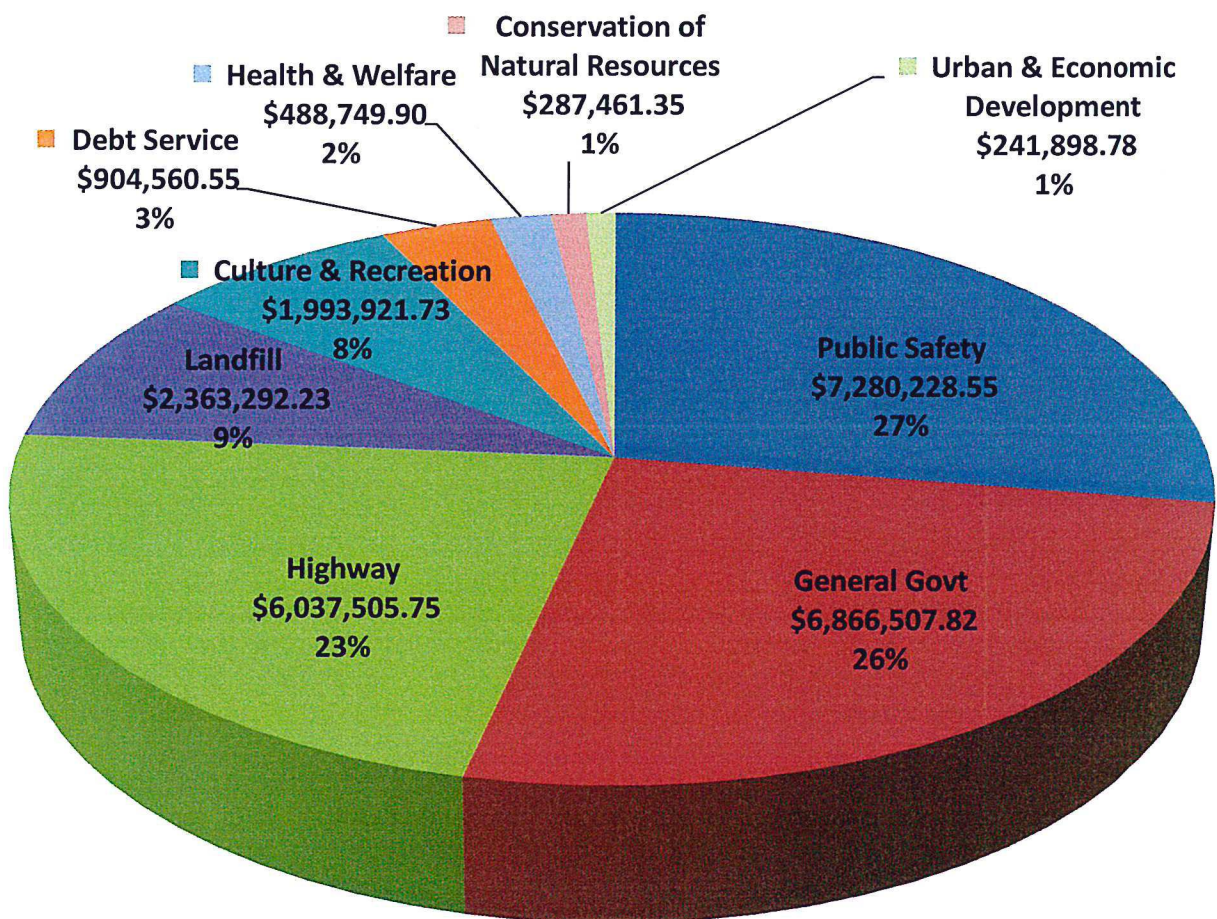
Brown County Revenue 2020



Services provided by Brown County consist of public safety, road maintenance, and general government administration. Public safety includes operation of the Brown County Jail, Sheriff's Office, 911 call center. The general governmental services include administration, elections, State's Attorney, and court-appointed defense attorneys. Other services include the Landfill, the Brown County Fair, and the Dacotah Prairie Museum.

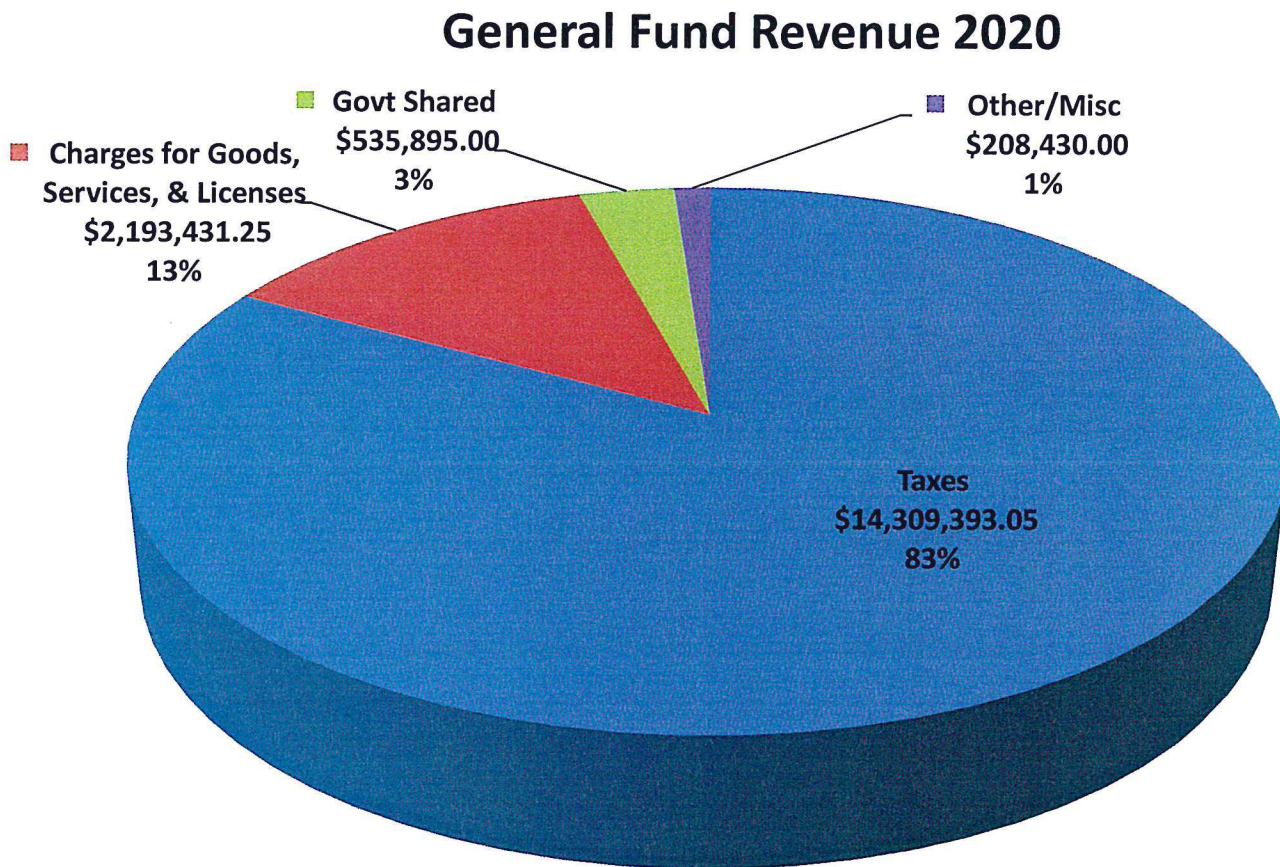
What services does the county provide?

Brown County Expenses 2020



Over 80% of the General Fund revenue comes from property taxes. Charges for Good and service is 13% and includes revenue from public safety programs, administrative service fees, and the Brown County Fair.

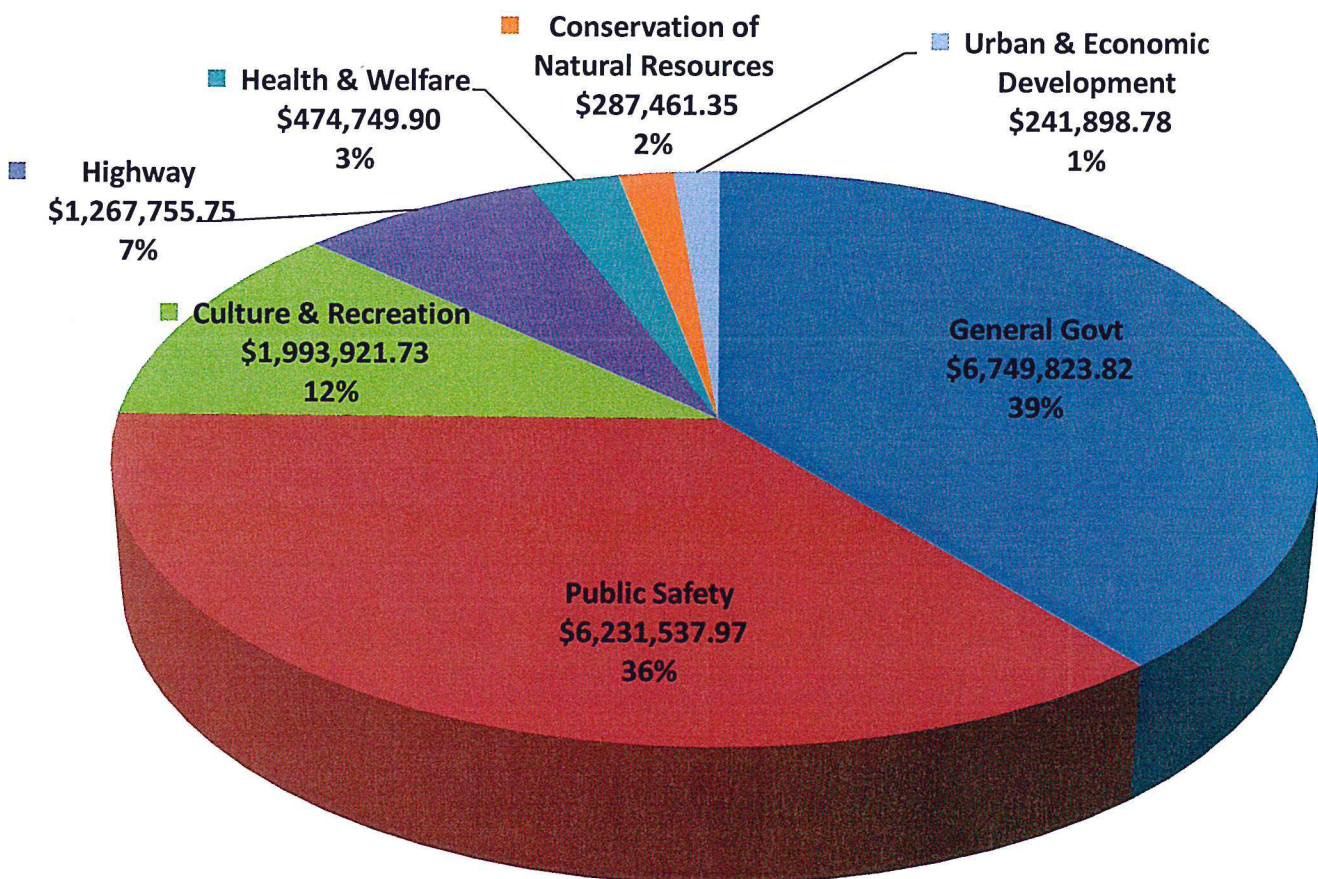
How is the General Fund funded?



The General Fund provides a majority of the services Brown County offers. General fund departments include the Jail, Sheriff's Office, Brown County Fair, attorney services, and building maintenance. In addition to general government and public safety, the general fund supplements the Highway, 911 call center, the emergency management office.

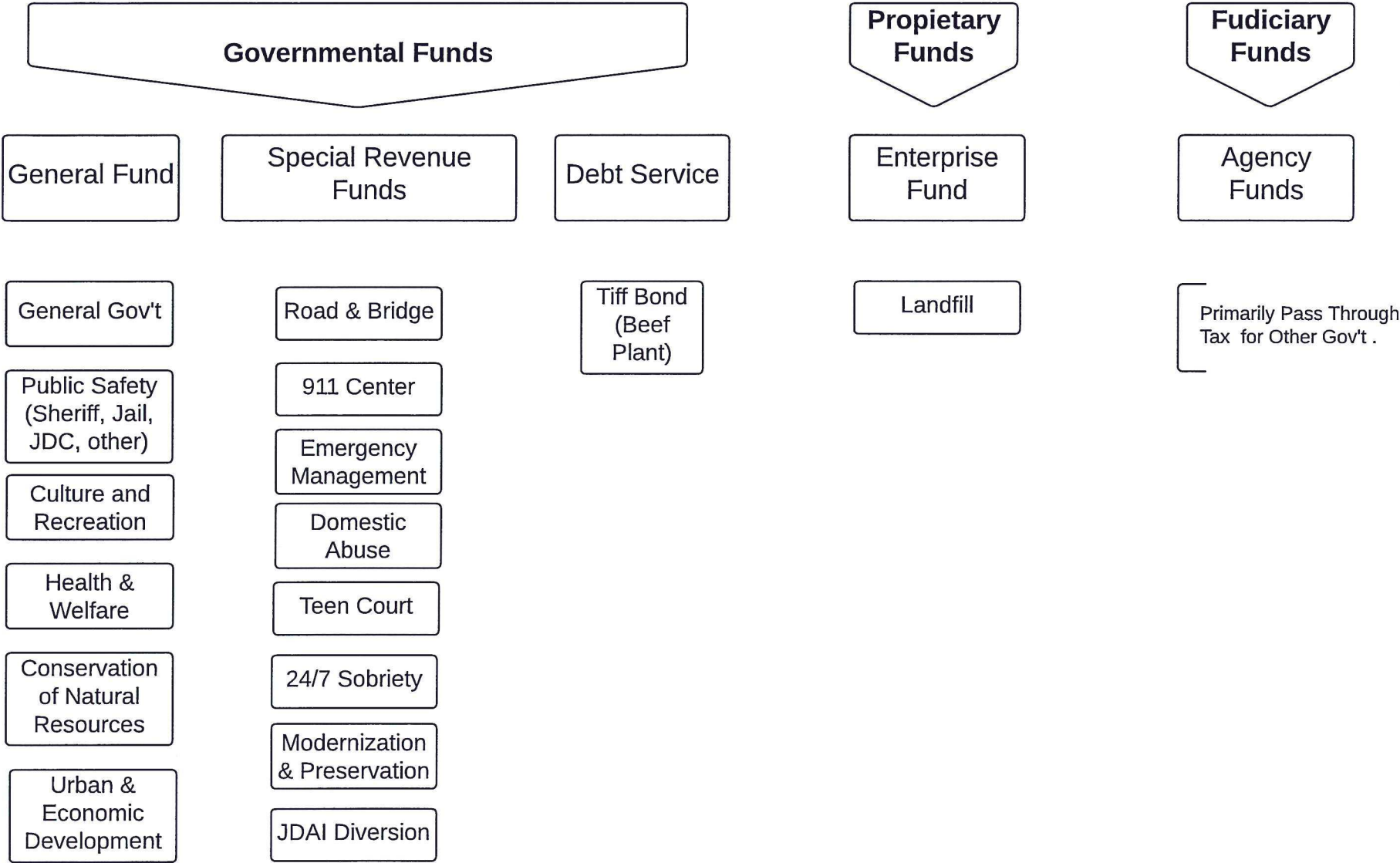
What services does the General Fund provide?

General Fund Expenses 2020



Brown County, SD

Finance Organization



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ANNUAL BUDGET FOR BROWN COUNTY, SD
For the Year January 1, 2020 to December 31, 2020

COUNTY TAX LEVIES	Dollars	\$'s/1,000
WITHIN LIMITED LEVY:		
* General County Purposes (10-12-9)	14,955,090.00	3.594
LIMITED LEVY (10-12-21) - SUB TOTAL	\$14,955,090.00	3.594
OUTSIDE LIMITED LEVY:		
County Snow Removal Fund (34-5-2)		
* Highway and Bridge Reserve (10-12-13)		
Courthouse, Jail, etc., Bldg. (7-25-1)		
Bond Interest Sinking (7-24-18)		
Ag Building (7-27-1)		
UNLIMITED LEVY - SUB TOTAL	0.00	0.000
LIMITED AND UNLIMITED LEVY - SUB-TOTAL		
OTHER SPECIAL LEVIES		
Secondary Road (Unorg. PT-76) (31-12-27)		
Fire Protection (34-31-3)		
TOTAL TAXES LEVIED BY COUNTY	\$14,955,090.00	\$3.594

* These Amounts include the 25% to be distributed to cities.

As of September 24, 2019 these levies are not approved by the Department of Revenue

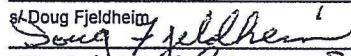

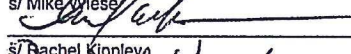

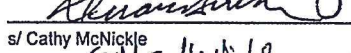

**RESOLUTION
#45-19**

ADOPTION OF ANNUAL BUDGET FOR BROWN COUNTY, SD

Whereas, (7-21-5 thru 13), SDCL 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 changes, elimination's 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 APPROPRIATION AND EXPENDITURES FOR BROWN COUNTY South Dakota and all its institutions and agencies for calendar year beginning January 1, 2020 and ending December 31, 2020 and the same is hereby approved and adopted by the Board of County Commissioners of Brown County South Dakota, this 24th day of September, 2019.
The Annual Budget so adopted is available for public inspection during normal business hours at the office of the county auditor Brown County, South Dakota. The accompanying taxes are levied by Brown County for the year January 1, 2020 through December 31, 2020.

**BOARD OF COUNTY COMMISSIONERS OF
BROWN County, South Dakota**

s/ Doug Fjeldheim  Chair
s/ Dennis Reickert  Commissioner
s/ Mike Wiese  Commissioner
s/ Rachel Kippley  Commissioner
s/ Duane Sutton  Commissioner
s/ Cathy McNickle  County Auditor

**ADOPTED BUDGET FOR BROWN COUNTY, SD
For the Year January 1, 2020 through December 31, 2020**

	101 General Fund	201 Road and Bridge Fund	207 E911 Fund	226 EM Fund	Governmental Funds		238 JDAI Fund	248 24/7 Sobriety Fund	251 Mod & Preservation Relief	401 Debt Service BCT1 (Northern Beef)	Proprietary Fund
					229 Domestic Abuse Fund	230 Teen Court Fund					504 Landfill Solid Waste Fund
100 General Government											
111 Board of County Commissioners	292,448.88										
112 Contingency	250,000.00										
120 Elections	136,870.00										
130 Judicial System	67,200.00										
141 Auditor	366,221.07										
142 Treasurer	570,234.80										
151 States Attorney	947,936.00										
153 Court Appointed Attorney	934,000.00										
154 Abused and Neglected Child Defense	50,000.00										
159 Teen Court	0.00					29,265.00					
159 JDAI							61,919.00				
161 General Government Building	1,256,844.00										
162 Director of Equalization	613,265.86										
163 Register of Deeds	368,516.34								30,000.00		
165 Veterans' Service Officer	163,460.52										
166 Predatory Animal (GFP)	3,915.61										
170 Geographic Information System	107,590.00										
171 Data Processing	528,305.70										
172 Human Resources	88,515.04										
TOTAL GENERAL GOVERNMENT	6,745,323.82	-	-	-	-	29,265.00 #	61,919.00	-	30,000.00	-	-
200 Public Safety											
211 Sheriff	1,928,695.07										
212 County Jail	2,481,155.18							106,257.91			
213 Coroner	41,780.00										
214 Court Security	237,155.86										
215 Juvenile Detention	949,055.14										
221 Fire Protection	17,000.00										
222 Emergency & Disaster Services				236,538.81							
225 Communications Center (911)			1,282,590.58								
TOTAL PUBLIC SAFETY	5,654,841.25	-	1,282,590.58	236,538.81	-	-	0.00	106,257.91	-	-	-

ADOPTED BUDGET FOR BROWN COUNTY, SD
For the Year January 1, 2020 through December 31, 2020

	Governmental Funds										Proprietary Fund
	101	201	207	226	229	230	238	248	251	401	504
	General	Road	E911	EM	Domestic	Teen	JDAI	24/7 Sobriety	Mod &	Debt Service	Landfill
	Fund	and Bridge	Fund	Fund	Abuse	Court	Fund	Fund	Preservation	BCT1	Solid Waste
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Relief	(Northern Beef)	Fund
300 Public Works											
311 Highways, Roads, & Bridges		6,037,505.75									
322 Solid Wastes											2,363,292.23
TOTAL PUBLIC WORKS		6,037,505.75	-	-	-	-	-	-	-	-	2,363,292.23
400 Health & Welfare											
411 Support of Poor	239,306.90										
421 County Nurse	18,763.00										
424 Ambulance	10,000.00										
433 Care of Aged	0.00										
434 Domestic Abuse					14,000.00						
441 Mentally Ill	100,000.00										
442 Aspire/Live/Dakotabilities	10,600.00										
443 Drug Abuse	29,000.00										
444 Mental Health Centers	37,080.00										
445 Mental Illness Board	30,000.00										
TOTAL HEALTH & WELFARE	474,749.90	-	-	-	14,000.00	-	-	-	-	-	-
500 Culture & Recreation											
511 Public Library	15,800.00										
512 Historical Museum	363,247.30										
521 Recreation Program	5,000.00										
522 Parks	109,463.90										
523 Exhibition Building O & M	362,141.70										
524 County Fair	1,134,768.83										
526 Area IV Nutrition	1,500.00										
527 Community Transit	2,000.00										
TOTAL CULTURAL & RECREATION	1,993,921.73	-	-	-	-	-	-	-	-	-	-
600 Conservation of Natural Resources											
611 4-H Coordinator	73,406.55										
615 Weed Control	214,054.80										
TOTAL CONSERVATION OF NATURAL RESOURCES	287,461.35	-	-	-	-	-	-	-	-	-	-
700 Urban & Economic Development											
711 Planning & Zoning	198,494.45										
712 Urban & Rural Development	25,154.33										
721 Tourism, Ind. & Rec. Development	18,250.00										
TOTAL URBAN & ECONOMIC DEVELOPMENT	241,898.78	-	-	-	-	-	-	-	-	-	-
750 Payments to other Governments											
800 Debt Service										904,560.55	
911 Operating Transfers Out	1,848,952.47										0.00
TOTAL OTHER USES	1,848,952.47	0.00	-	-	-	-	-	-	-	904,560.55	0.00
TOTAL APPROPRIATIONS	17,247,149.30	6,037,505.75	1,282,590.58	236,538.81	14,000.00	29,265.00	61,919.00	106,257.91	30,000.00	904,560.55	2,363,292.23

ADOPTED BUDGET FOR BROWN COUNTY, SD
For the Year January 1, 2020 through December 31, 2020

Fiscal Year Summary - Fiscal Year 2024											
	Governmental Funds										Proprietary Fund
	101	201	207	226	229	230	238	248	251	401	504
	General	Road	E911	EM	Domestic	Teen	JDAI	24/7 Sobriety	Mod &	Debt Service	Landfill
	Fund	and Bridge	Fund	Fund	Abuse	Court	Fund	Fund	Preservation	BCT1	Solid Waste
		Fund			Fund	Fund			Relief	(Northern Beef)	Fund
Cash Balance Applied			47,090.58	18,000.00		10,265.00		3,000.00	10,000.00	-	49,152.23
311 Current Property Tax Levy	14,955,090.00				-						
Less 25% to Cities	-22,171.00	()	()	()	()	())			()	
311 TIF Property Taxes										904,560.55	
312/319 - Other Taxes	129,600.00	800,000.00									7,000.00
NET TOTAL TAXES	15,062,519.00	800,000.00	-	-	-	-	-	-	-	904,560.55	7,000.00
320 Licenses & Permits	55,050.00	7,000.00			8,100.00						
330 Intergovernmental Revenue	564,100.00	3,949,750.00	835,000.00	60,000.00	2,900.00	14,000.00	61,919.00				
340 Charges for Goods & Services	2,253,825.00	2,000.00			3,000.00			85,000.00	20,000.00		1,750,000.00
350 Fines & Forfeits	39,350.00										
360 Miscellaneous Revenue	167,000.00	2,000.00	500.00	100.00		500.00	-	-			557,140.00
370 Other Financing Sources	13,050.00	1,276,755.75	400,000.00	158,438.81		4,500.00		18,257.91			
TOTAL OTHER REVENUE	3,092,375.00	5,237,505.75	1,235,500.00	218,538.81	14,000.00	19,000.00	61,919.00	103,257.91			2,307,140.00
SUBTOTAL	18,154,894.00	6,037,505.75	1,282,590.58	236,538.81	14,000.00	29,265.00	61,919.00	106,257.91	30,000.00	904,560.55	2,363,292.23
Less 5% (SDCL 7-21-18)	907,744.70	()	()	()	()	())		()	()	()
NET MEANS OF FINANCE	17,247,149.30	6,037,505.75	1,282,590.58	236,538.81	14,000.00	29,265.00	61,919.00	106,257.91	30,000.00	904,560.55	2,363,292.23