

**Appendix D2: Means of Finance**

PROVISIONAL 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 Fund	Opioid Settlement Fund	Rural Infrastructure Fund	Debt Service Fund	Landfill Fund
Cash Balance Applied	19,403,691	1,844,000	416,311	(0)	1,900	-	22,436	26,500	25,000	360,000	0	2,563,659
311 Current Property Tax Amount	18,941,127	2,860,527									904,074	
Less current uncollected												
Less 25% to Cities	(22,171)	(715,132)										
311 TIF Property Taxes												
312/319 - Other Taxes	-	760,000										6,000
<b>NET TOTAL TAXES</b>	<b>18,918,956</b>	<b>2,905,395</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>904,074</b>	<b>6,000</b>
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
<b>TOTAL OTHER REVENUES</b>	<b>(5,831,335)</b>	<b>12,030,483</b>	<b>1,500,000</b>	<b>311,514</b>	<b>10,100</b>	<b>22,090</b>	<b>150,000</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,546,930</b>
<b>SUBTOTAL (Cash + Taxes + Other Rev)</b>	<b>32,491,313</b>	<b>16,779,878</b>										
Less 5% (SDCL 7-21-18)	1,624,566	838,994										
<b>NET MEANS OF FINANCE</b>	<b>30,866,747</b>	<b>15,940,884</b>	<b>1,916,311</b>	<b>311,514</b>	<b>12,000</b>	<b>22,090</b>	<b>172,436</b>	<b>42,500</b>	<b>25,000</b>	<b>360,000</b>	<b>904,074</b>	<b>6,116,589</b>
<b>TOTAL APPROPRIATIONS</b>	<b>30,866,747</b>	<b>15,940,884</b>	<b>1,916,311</b>	<b>311,514</b>	<b>12,000</b>	<b>22,090</b>	<b>172,436</b>	<b>42,500</b>	<b>25,000</b>	<b>360,000</b>	<b>904,074</b>	<b>6,116,589</b>

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