

PROVISIONAL BUDGET FOR KINGSBURY COUNTY, SD
For the Year January 1, 2026 through December 31, 2026.

TOTAL PUBLIC WORKS		3,000	3,460,280	-	-	-	-	-	-	-	300,000	-	-	-
400 Health & Welfare														
410 Economic Assistance														
411 Support of Poor	4,000													
412 Public Welfare														
413 LIEAP	10,585													
415 Food Stamp Distribution														
419 Other														
420 Health Assistance														
421 County Nurse														
422 Health Services														
423 Hospital														
424 Ambulance														
425 Board of Health														
426 WIC														
429 Other														
430 Social Services														
431 Day Care Centers														
432 Child Support Enforcement														
433 Care of Aged														
434 Domestic Abuse							1,000							
439 Other														
440 Mental Health Services														
441 Mentally Ill	3,000													
442 Developmentally Disabled														
443 Drug Abuse														
444 Mental Health Centers	30,000													
445 Mental Illness Board	6,000													
449 Other														
TOTAL HEALTH & WELFARE		53,585	-	-	-	-	1,000	-	-	-	-	-	-	-
500 Culture & Recreation														
510 Culture														
511 Public Library														
512 Historical Museum														
513 County Monuments														
514 Historical Sites														
515 Memorial Day Expense														
516 Arts														
519 Other														
520 Recreation														
521 Recreation Program														
522 Parks														
523 Exhibition Building O & M	35,580													
524 County Fair														
525 Senior Citizens														
529 Other														
TOTAL CULTURAL & RECREATION		35,580	-	-	-	-	-	-	-	-	-	-	-	-
600 Conservation of Natural Resources														
610 Soil Conservation														
611 County Extension	92,075													
612 Soil Conservation Districts	15,000													
613 Rodent Control														
614 Predator Control Districts														
615 Weed Control	47,580													
616 Grasshopper & Pest Control														
619 Other														
620 Water Conservation														
621 Geological Survey														
622 Weather Modification														
623 Water Conservation Districts														
624 Drainage Commission														
629 Other												2,000		
TOTAL CONSERVATION OF NATURAL RESOUF		154,655	-	-	-	-	-	-	-	-	-	2,000	-	-
700 Urban & Economic Development														
710 Urban Development														
711 Planning & Zoning	48,160													
712 Urban & Rural Development	24,000													
713 Revolving Loan								30,400						
719 Other														

720 Economic Development														
721 Tourism, Ind. & Rec. Development	581													
729 Other														
TOTAL URBAN & ECONOMIC DEVELOPMENT	72,741	-	-	-	-	-	-	30,400	-	-	-	-	-	-
750 INTERGOVERNMENTAL EXPENDITURES		60,000												
800 DEBT SERVICE		75,000										30,390		
850 Payments to Local Education Agencies														
890 Capital Outlay														
900 Other Uses														
910 Other Financing Uses														
911 Transfers Out	171,216													
912 Payments to Refunded Debt Escrow														
913 Special Items														
914 Extraordinary Items														
915 Discount on Bonds Issued														
TOTAL OTHER USES	171,216	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE APPROPRIATIONS	3,393,046	3,595,280	98,980	1,300	97,225	1,000	30,400	1,500		26,750	300,000	2,000	30,390	48,000
Capital Outlay Accumulations (SDCL 7-21-51)														
TOTAL APPROPRIATIONS	3,393,046	3,595,280	98,980	1,300	97,225	1,000	30,400	1,500		26,750	300,000	2,000	30,390	48,000

Appendix D2: Means of Finance

PROVISIONAL BUDGET FOR KINGSBURY COUNTY, SD
For the Year January 1, 2026 through December 31, 2026

Governmental Funds

	General Fund	County Road and Bridge Fund	207 E911 Fund	209 Dare Fund	226 Emergency Mgt Fund	229 Domestic Abuse Fund	235 Revolving Loan Fund	248 24/7 Sobriety Fund	250 MP&R Fund	295 RAIF Fund	301 Big Ditch Maint Fund	401 Big Ditch Debt Fund	601 MERP Fund
Cash Balance Applied	278,384	500,000	36,289	700	70,542	-	32,000	526	10,000	296,789	2,105		
311 Current Property Tax Amount	2,732,673	1,196,926											
Less current uncollected													
Less 25% to Cities	(6,205)	(52,168)											
311 TIF Property Taxes													
312/319 - Other Taxes	12,275	263,800											
NET TOTAL TAXES	2,738,743	1,408,558	-	-	-	-	-	-	-	-	-	-	-
320 Licenses & Permits	10,300	2,700				240							
330 Intergovernmental Revenue	97,200	1,638,400	65,000		30,000								50,526
340 Charges for Goods & Services	361,000	19,000				250		528	3,000				
350 Fines & Forfeits	2,000					20							
360 Miscellaneous Revenue	84,000	60,000	2,900		1,800			525	1,000	19,000		31,989	
370 Other Financing Sources		155,847		668		543			14,158				
TOTAL OTHER REVENUES	554,500	1,875,947	67,900	668	31,800	1,053	-	1,053	18,158	19,000	-	31,989	50,526
SUBTOTAL (Cash + Taxes + Other Rev)	3,571,627	3,784,505	104,189	1,368	102,342	1,053	32,000	1,579	28,158	315,789	2,105	31,989	50,526
Less 5% (SDCL 7-21-18)	178,581	189,225	5,209	68	5,117	53	1,600	79	1,408	15,789	105	1,599	2,526
NET MEANS OF FINANCE	3,393,046	3,595,280	98,980	1,300	97,225	1,000	30,400	1,500	26,750	300,000	2,000	30,390	48,000
TOTAL APPROPRIATIONS	3,393,046	3,595,280	98,980	1,300	97,225	1,000	30,400	1,500	26,750	300,000	2,000	30,390	48,000

	3,571,627		
		Proprietary Funds	
	Solid Waste Fund	Unemployment Fund	Fund
Net Position, January 1			
Estimated Revenue			
Less Expenses			
Net Position, December 31			

ADOPTION OF PROVISIONAL BUDGET FOR
KINGSBURY COUNTY, SOUTH DAKOTA
NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of
KINGSBURY County, will meet in the Courthouse at DE SMET
South Dakota on Tuesday, September 2, 2025 at 10:00 AM
for the purpose of considering the foregoing Provisional Budget for the year
2025 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 16TH 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 pur-
poses, objectives, items, schedules, appropriations, estimates, amounts and
matters set forth and contained in the Provisional Budget.

Echo Steffensen, County Auditor
De Smet, South Dakota