Appendix D1: Appropriations by Department/Function

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

Governmental Funds

					Gove	emmentai Fund	S						
		County Road	207	209	226	229	235	248	250	295	301	401	601
	General	and Bridge	E911	Dare	Emergency Mgt	Domestic Abuse	Revolving Loan	24/7 Sobriety	MP&R	RAIF	Big Ditch Maint	Big Ditch Debt	MERP
	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	<u>Fund</u>	Fund	Fund
400.0													
100 General Government 110 Legislative													
111 Board of County Commissioners	261,900												
112 Contingency (7-21-6.1)	150,000		 -										<u> </u>
120 Elections	38,390												
130 Judicial System	11,850												
140 Financial Administration													
141 Auditor	284,400												
142 Treasurer	308,650												
143 Finance Office													
149 Other											-		
150 Legal Services													
151 States Attorney 152 Public Defender	201,220		 -										
153 Court Appointed Attorney	52,500												
154 Abused and Neglected	2,000												
Child Defense	2,000												
159 Other													
160 Other				_									
161 General Government Building	184,480												
162 Director of Equalization	239,949												
163 Register of Deeds	200,680								26,750				
164 Judgments													
165 Veterans' Service Officer	41,080												
166 Predatory Animal (GFP)	3,900												
167 Disability Coordinator										-			
168 Self Insurance Plan 169 Other		 -			-	-		-	-	-			48,000
170 Geographic Information System													
170 Geographic information System 171 Information Technology	75,740										·		
172 Human Resources	36,000												
		<u> </u>		_									
TOTAL GENERAL GOVERNMENT	2,092,739	-	-	-	-	-	-	-	26,750	-	-	-	48,000
200 Public Safety													
210 Law Enforcement 211 Sheriff	722 220												
211 Sheriii 212 County Jail	733,330 67,700	 -						1,500					
213 Coroner	6,500	·						1,300					
214 County-Wide Law Enforcement													
215 Juvenile Detention	2,000												
219 Other Law Enforcement				1,300									
207 911 Service			98,980										
220 Protective & Emergency Services													
221 Fire Protection													
222 Emergency & Disaster Services					97,225								
223 Flood Control													
225 Communications Center (911)													
229 Other Prot. & Emerg. Services		-									-		
TOTAL PUBLIC SAFETY	809,530	-	98,980	1,300	97,225	-		1,500	-		-		
	000,000			1,000	01,220			1,000					
300 Public Works													
310 Highways & Bridges													
311 Highways, Roads, & Bridges		3,460,280								300,000			
320 Sanitation	<u></u>				<u></u>				<u></u>			<u></u>	
321 Sewers													
322 Solid Wastes										-			
330 Transportation													
331 Airport				_									
332 Railroad													
333 Other Transportation	3,000										·		
340 Water System 390 Other Public Works											-		
330 Ottiet Fublic WOIKS													

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											·	<u> </u>
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							
434 Domestic Aduse 439 Other					1,000							
440 Mental Health Services												
441 Mentally III	3,000											
442 Developmentally Disabled	3,000	· ·										
443 Drug Abuse		· ·										
444 Mental Health Centers	30,000											
445 Mental Ilness 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	00,000	·		_								
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 Control619 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 RESO	UF 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 729 Other	581												
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 912 Payments to Refunded Debt Escrow 913 Special Items	171,216												
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

Net Position, January 1

Estimated Revenue

Net Position, December 31

Less Expenses

	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 Less current uncollected	2,732,673	1,196,926											
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 Unemployment
Fund Fund Fund

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 purposes, objectives, items, schedules, appropriations, estimates, amounts and
matters set forth and contained in the Provisional Budget.

Echo Steffensen, County Auditor De Smet, South Dakota