Appendix D1: Appropriations by Department/Function

PROVISIONAL BUDGET FOR CLAY COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	Emergency Management Fund	E-911 Fund	Domestic Abuse Fund	Fire Protection Fund	Ditch Assessment Fund	24/7 Sobriety Fund	Modernization & Preservation Fund	Rural Access Infrastructure Fund
100 General Government											
110 Legislative											
111 Board of County Commissioners	229,941										
112 Contingency (7-21-6.1)	130,000										
120 Elections	11,850										
130 Judicial System	80,700										
140 Financial Administration											
141 Auditor	353,314										
142 Treasurer	625,709										
143 Finance Office											
149 Other											
150 Legal Services											
151 States Attorney	735,974										
152 Public Defender	262,000										
153 Court Appointed Attorney	75,000										
154 Abused and Neglected Child Defense	12,500										
159 Other											
160 Other											
161 General Government Building	1,026,747										
162 Director of Equalization	476,109										
163 Register of Deeds	249,048									22,500	
164 Judgments											
165 Veterans' Service Officer	33,037										
166 Predatory Animal (GFP)	983										
167 Disability Coordinator											
168 Self Insurance Plan											
169 Other											
170 Geographic Information System											
171 Information Technology	72,000										
172 Human Resources	15,000										
TOTAL GENERAL GOVERNMENT	4,389,912	-	-	-	-	-	-	-	-	22,500	-

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200 Public Safety											
210 Law Enforcement											
211 Sheriff	1,450,400										
212 County Jail	2,100,633								54,300		
213 Coroner	19,400										
214 County-Wide Law Enforcement											
215 Juvenile Detention											
219 Other Law Enforcement											
220 Protective & Emergency Services											
221 Fire Protection							261,474				
222 Emergency & Disaster Services	6,140			146,429							
223 Flood Control											
225 Communications Center (911)	345,408				121,375						
229 Other Prot. & Emerg. Services											
TOTAL PUBLIC SAFETY	3,921,981	-	-	146,429	121,375	-	261,474	-	54,300	-	-
300 Public Works											
310 Highways & Bridges											
311 Highways, Roads, & Bridges		5,370,111									
320 Sanitation											
321 Sewers											
322 Solid Wastes	750										
330 Transportation											
331 Airport											
332 Railroad											
333 Other Transportation											
340 Water System											
390 Other Public Works											
TOTAL PUBLIC WORKS	750	5,370,111	-	-	-	-	-	-	-	-	-

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For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	Emergency Management Fund	E-911 Fund	Domestic Abuse Fund	Fire Protection Fund	Ditch Assessment Fund	24/7 Sobriety Fund	Modernization & Preservation Fund	Rural Access Infrastructure Fund
400 Health & Welfare											
410 Economic Assistance											
411 Support of Poor	65,500										
412 Public Welfare											
413 LIEAP											
415 Food Stamp Distribution											
419 Other	2,000										
420 Health Assistance											
421 County Nurse	7,670										
422 Health Services											
423 Hospital											
424 Ambulance	44,365										
425 Board of Health											
426 WIC	104,226										
429 Other											
430 Social Services											
431 Day Care Centers											
432 Child Support Enforcement											
433 Care of Aged											
434 Domestic Abuse						3,700					
439 Other	10,000										
440 Mental Health Services											
441 Mentally Ill	119,050										
442 Developmentally Disabled											
443 Drug Abuse	5,012										
444 Mental Health Centers	22,570										
445 Mental Ilness Board											
449 Other											
TOTAL HEALTH & WELFARE	380,393	-	-	-	-	3,700	-	-	-	-	-

Appendix D1: Appropriations by Department/Function

PROVISIONAL BUDGET FOR CLAY COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	Emergency Management Fund	E-911 Fund	Domestic Abuse Fund	Fire Protection Fund	Ditch Assessment Fund	24/7 Sobriety Fund	Modernization & Preservation Fund	Rural Access Infrastructure Fund
500 Culture & Recreation											
510 Culture											
511 Public Library	6,000										
512 Historical Museum											
513 County Monuments											
514 Historical Sites	15,000										
515 Memorial Day Expense											
516 Arts											
519 Other											
520 Recreation											
521 Recreation Program											
522 Parks											
523 Exhibition Building O & M											
524 County Fair	8,250										
525 Senior Citizens	4,890										
529 Other											
TOTAL CULTURAL & RECREATION	34,140	-	-	-	-	-	-	-	-	-	-
600 Conservation of Natural Resources											
610 Soil Conservation											
611 County Extension	100,329										
612 Soil Conservation Districts											
613 Rodent Control											
614 Predator Control Districts											
615 Weed Control	252,277										
616 Grasshopper & Pest Control											
619 Other											
620 Water Conservation											
621 Geological Survey											
622 Weather Modification											
623 Water Conservation Districts											
624 Drainage Commission											
629 Other								1,180,058			
TOTAL CONSERVATION OF NATURAL RESOURCES	352,606	-	-	-	-	-	-	1,180,058	-	-	-

Appendix D1: Appropriations by Department/Function

PROVISIONAL BUDGET FOR CLAY COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	Emergency Management Fund	E-911 Fund	Domestic Abuse Fund	Fire Protection Fund	Ditch Assessment Fund	24/7 Sobriety Fund	Modernization & Preservation Fund	Rural Access Infrastructure Fund
700 Urban & Economic Development											
710 Urban Development											
711 Planning & Zoning	68,970										
712 Urban & Rural Development	14,122										
719 Other											
720 Economic Development											
721 Tourism, Ind. & Rec. Development	27,050										
729 Other											
TOTAL URBAN & ECONOMIC DEVELOPMENT	110,142	-	-	-	-	-	-	-	-	-	-
750 INTERGOVERNMENTAL EXPENDITURES											
800 DEBT SERVICE		136,038	2,678,988								
850 Payments to Local Education Agencies											
890 Capital Outlay											
900 Other Uses											
910 Other Financing Uses											
911 Transfers Out	1,515,378										
912 Payments to Refunded Debt Escrow											
913 Special Items											
914 Extraordinary Items											
915 Discount on Bonds Issued											
TOTAL OTHER USES	1,515,378	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE APPROPRIATIONS	10,705,302	5,506,149	2,678,988	146,429	121,375	3,700	261,474	1,180,058	54,300	22,500	-
Capital Outlay Accumulations (SDCL 7-21-51)											
TOTAL APPROPRIATIONS	**10,705,302**	**5,506,149**	**2,678,988**	**146,429**	**121,375**	**3,700**	**261,474**	**1,180,058**	**54,300**	**22,500**	**-**

Appendix D2: Means of Finance

PROVISIONAL BUDGET FOR CLAY COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

	Governmental Funds										
	General Fund	County Road and Bridge Fund	Bond Redemption Fund	Emergency Management Fund	E-911 Fund	Domestic Abuse Fund	Fire Protection Fund	Ditch Assessment Fund	24/7 Sobriety Fund	Modernization & Preservation Fund	Rural Access Infrastructure Fund
Cash Balance Applied	2,060,306	2,000,000	-	7,000	-	-	-	1,056,767	-	14,400	-
311 Current Property Tax Amount	6,715,491		2,678,988				261,474	123,291			
Less current uncollected											
311 TIF Property Taxes											
312/319 - Other Taxes	29,000	450,000									
NET TOTAL TAXES	6,744,491	450,000	2,678,988	-	-	-	261,474	123,291	-	-	-
320 Licenses & Permits	18,950					3,000					
330 Intergovernmental Revenue	774,665	1,565,000		20,200	120,000						
340 Charges for Goods & Services	975,090	21,000			75	700			54,300	8,100	
350 Fines & Forfeits	29,800										
360 Miscellaneous Revenue	102,000	73,000		1,000	1,300						
370 Other Financing Sources		1,397,149		118,229							
TOTAL OTHER REVENUES	1,900,505	3,056,149	-	139,429	121,375	3,700	-	-	54,300	8,100	-
NET MEANS OF FINANCE	**10,705,302**	**5,506,149**	**2,678,988**	**146,429**	**121,375**	**3,700**	**261,474**	**1,180,058**	**54,300**	**22,500**	**-**
TOTAL APPROPRIATIONS	10,705,302	5,506,149	2,678,988	146,429	121,375	3,700	261,474	1,180,058	54,300	22,500	-