

ANNUAL BUDGET FOR CLAY COUNTY, SD
For the Year January 1, 2026 through December 31, 2026
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	Capital Project Fund
100 General Government												
110 Legislative												
111 Board of County Commissioners	221910											
112 Contingency	130000											
120 Elections	63906											
130 Judicial System	82300											
140 Financial Administration												
141 Auditor	333181											
142 Treasurer	602771											
143 Finance Office												
149 Other												
150 Legal Services												
151 States Attorney	650644											
152 Public Defender	184750											
153 Court Appointed Attorney	85000											
154 Abused and Neglected												
Child Defense	15000											
159 Other												
160 Other												
161 General Government Building	1685317											
162 Director of Equalization	436402											
163 Register of Deeds	234529									22500		
164 Judgments												
165 Veterans' Service Officer	31195											
166 Predatory Animal (GFP)	983											
167 Disability Coordinator												
168 Self Insurance Plan												
169 Other												
170 Geographic Information System												
171 Information Technology	72000											
172 Human Resources	15000											
TOTAL GENERAL GOVERNMENT	4,844,888	-	-	-	-	-	-	-	-	22,500	-	-
200 Public Safety												
210 Law Enforcement												
211 Sheriff	1385403											
212 County Jail	1774894								58850			
213 Coroner	19400											
214 County-Wide Law Enforcement												
215 Juvenile Detention												
219 Other Law Enforcement												
220 Protective & Emergency Services												
221 Fire Protection							256693					
222 Emergency & Disaster Services	6140			143271								
223 Flood Control												
225 Communications Center (911)	272049				141375							
229 Other Prot. & Emerg. Services												
TOTAL PUBLIC SAFETY	3,457,886	-	-	143,271	141,375	-	256,693	-	58,850	-	-	-

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300 Public Works												
310 Highways & Bridges												
311 Highways, Roads, & Bridges		4665865										
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	4,665,865	-	-	-	-	-	-	-	-	-	-
400 Health & Welfare												
410 Economic Assistance												
411 Support of Poor	65500											
412 Public Welfare												
413 LIEAP												
415 Food Stamp Distribution												
419 Other - Catastrophic Poor Relief Fund	2000											
420 Health Assistance												
421 County Nurse	7000											
422 Health Services												
423 Hospital												
424 Ambulance	361000											
425 Board of Health												
426 WIC	103937											
429 Other												
430 Social Services												
431 Day Care Centers												
432 Child Support Enforcement												
433 Care of Aged												
434 Domestic Abuse						2500						
439 Other												
440 Mental Health Services												
441 Mentally Ill	91300											
442 Developmentally Disabled												
443 Drug Abuse	4866											
444 Mental Health Centers	21912											
445 Mental Illness Board												
449 Other												
TOTAL HEALTH & WELFARE	657,515	-	-	-	-	2,500	-	-	-	-	-	-

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500 Culture & Recreation												
510 Culture												
511 Public Library	6000											
512 Historical Museum												
513 County Monuments												
514 Historical Sites	15000											
515 Memorial Day Expense												
516 Arts												
519 Other												
520 Recreation												
521 Recreation Program												
522 Parks												
523 Exhibition Building O & M												
524 County Fair	8250											
525 Senior Citizens	3000											
529 Other												
TOTAL CULTURAL & RECREATION	32,250	-	-	-	-	-	-	-	-	-	-	-
600 Conservation of Natural Resources												
610 Soil Conservation												
611 County Extension	92732											
612 Soil Conservation Districts												
613 Rodent Control												
614 Predator Control Districts												
615 Weed Control	169519											
616 Grasshopper & Pest Control												
619 Other												
620 Water Conservation												
621 Geological Survey												
622 Weather Modification												
623 Water Conservation Districts												
624 Drainage Commission												
629 Other - Ditch Assessment							993536					
TOTAL CONSERVATION OF NATURAL RESOURC	262,251	-	-	-	-	-	-	993,536	-	-	-	-
700 Urban & Economic Development												
710 Urban Development												
711 Planning & Zoning	64140											
712 Urban & Rural Development	13768											
719 Other												
720 Economic Development												
721 Tourism, Ind. & Rec. Development	27050											
729 Other												
TOTAL URBAN & ECONOMIC DEVELOPMENT	104,958	-	-	-	-	-	-	-	-	-	-	-
750 INTERGOVERNMENTAL EXPENDITURES												
800 DEBT SERVICE												
		136,038	2,681,738									

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850 Payments to Local Education Agencies												
890 Capital Outlay												
900 Other Uses												
910 Other Financing Uses												
911 Transfers Out	1484354											
912 Payments to Refunded Debt Escrow												
913 Special Items												
914 Extraordinary Items												
915 Discount on Bonds Issued												
TOTAL OTHER USES	1,484,354	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE APPROPRIATIONS	10,844,852	4,801,903	2,681,738	143,271	141,375	2,500	256,693	993,536	58,850	22,500	-	-
Capital Outlay Accumulations (SDCL 7-21-51)												
TOTAL APPROPRIATIONS	10,844,852	4,801,903	2,681,738	143,271	141,375	2,500	256,693	993,536	58,850	22,500	-	-

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Cash Balance Applied	2,195,201	1,330,620			20,000			864,952		14,400		
311 Current Property Tax Levy	7,237,125		2,681,738				256,664	128,584				
Less current uncollected												
Less 25% to Cities	29,507											
311 TIF Property Taxes												
312/319 - Other Taxes	29,000	450,000										
NET TOTAL TAXES	7,236,618	450,000	2,681,738	-	-	-	256,664	128,584	-	-	-	-
320 Licenses & Permits	18,950					2,000						
330 Intergovernmental Revenue	439,965	1,565,000		20,200	120,000				58,850	8,100		
340 Charges for Goods & Services	1,390,600	21,000			75	500						
350 Fines & Forfeits	29,800											
360 Miscellaneous Revenue	102,000	73,000		1,000	1,300		13,539					
370 Other Financing Sources	2,500	1,362,283		122,071								
TOTAL OTHER REVENUES	1,983,815	3,021,283	-	143,271	121,375	2,500	13,539	-	58,850	8,100	-	-
SUBTOTAL (Cash + Taxes + Other Rev)	11,415,634	4,801,903	2,681,738	143,271	141,375	2,500	270,203	993,536	58,850	22,500	-	-
Less 5% (SDCL 7-21-18)	570,782						13,510					
NET MEANS OF FINANCE	10,844,852	4,801,903	2,681,738	143,271	141,375	2,500	256,693	993,536	58,850	22,500	-	-
TOTAL APPROPRIATIONS	10,844,852	4,801,903	2,681,738	143,271	141,375	2,500	256,693	993,536	58,850	22,500	-	-

19,947,218

