

Appendix D1: Appropriations by Department/Function

ANNUAL BUDGET FOR McPHERSON COUNTY, SD
For the Year January 1, 2026 through December 31, 2026

	Governmental Funds										
	General Fund	County Road and Bridge Fund	E911 Fund	Emergency Management Fund	Domestic Abuse Fund	Eureka Joint Law Fund	Leola Joint Law Fund	Dissolved Township Fund	24/7 Fund	Modernization Preservation Fund	Rural Access Infrastructure Fund
100 General Government											
110 Legislative											
111 Board of County Commissioners	181,400										
112 Contingency (7-21-6.1)	150,000										
120 Elections	29,000										
130 Judicial System	4,000										
140 Financial Administration											
141 Auditor	155,900										
142 Treasurer	159,000										
143 Finance Office											
149 Other											
150 Legal Services											
151 States Attorney	123,250										
152 Public Defender											
153 Court Appointed Attorney	16,500										
154 Abused and Neglected Child Defense											
159 Other											
160 Other											
161 General Government Building	165,900										
162 Director of Equalization	180,700										
163 Register of Deeds	148,200									10,000	
164 Judgments											
165 Veterans' Service Officer	41,850										
166 Predatory Animal (GFP)	4,500										
167 Disability Coordinator											
168 Self Insurance Plan											
169 Other											
170 Geographic Information System	1,500										
171 Information Technology											
172 Human Resources											
TOTAL GENERAL GOVERNMENT	1,361,700	-	-	-	-	-	-	-	-	10,000	-

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200 Public Safety											
210 Law Enforcement											
211 Sheriff	400,700					102,800	100,400				
212 County Jail	35,000								4,000		
213 Coroner	5,300										
214 County-Wide Law Enforcement											
215 Juvenile Detention											
219 Other Law Enforcement											
220 Protective & Emergency Services											
221 Fire Protection	3,200										
222 Emergency & Disaster Services				51,150							
223 Flood Control											
225 Communications Center (911)			41,200								
229 Other Prot. & Emerg. Services											
TOTAL PUBLIC SAFETY	444,200	-	41,200	51,150	-	102,800	100,400	-	4,000	-	-
300 Public Works											
310 Highways & Bridges											
311 Highways, Roads, & Bridges		2,713,100						15,000			166,000
320 Sanitation											
321 Sewers											
322 Solid Wastes											
330 Transportation											
331 Airport											
332 Railroad											
333 Other Transportation											
340 Water System											
390 Other Public Works											
TOTAL PUBLIC WORKS	-	2,713,100	-	-	-	-	-	15,000	-	-	166,000

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400 Health & Welfare											
410 Economic Assistance											
411 Support of Poor	1,200										
412 Public Welfare											
413 LIEAP											
415 Food Stamp Distribution											
419 Other	3,000										
420 Health Assistance											
421 County Nurse											
422 Health Services											
423 Hospital											
424 Ambulance	35,000										
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	13,000										
442 Developmentally Disabled	2,160										
443 Drug Abuse											
444 Mental Health Centers	3,500										
445 Mental Illness Board											
449 Other											
TOTAL HEALTH & WELFARE	57,860	-	-	-	1,000	-	-	-	-	-	-

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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											
524 County Fair											
525 Senior Citizens	7,000										
529 Other											
TOTAL CULTURAL & RECREATION	7,000	-	-	-	-	-	-	-	-	-	-
600 Conservation of Natural Resources											
610 Soil Conservation											
611 County Extension	78,400										
612 Soil Conservation Districts	5,000										
613 Rodent Control											
614 Predator Control Districts											
615 Weed Control	35,250										
616 Grasshopper & Pest Control											
619 Other											
620 Water Conservation											
621 Geological Survey											
622 Weather Modification											
623 Water Conservation Districts											
624 Drainage Commission											
629 Other											
TOTAL CONSERVATION OF NATURAL RESOURC	118,650	-	-	-	-	-	-	-	-	-	-

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700 Urban & Economic Development											
710 Urban Development											
711 Planning & Zoning	6,100										
712 Urban & Rural Development	8,400										
719 Other											
720 Economic Development											
721 Tourism, Ind. & Rec. Development	-										
729 Other											
TOTAL URBAN & ECONOMIC DEVELOPMENT	14,500	-	-	-	-	-	-	-	-	-	-
750 INTERGOVERNMENTAL EXPENDITURES											
800 DEBT SERVICE											
850 Payments to Local Education Agencies											
890 Capital Outlay											
900 Other Uses											
910 Other Financing Uses											
911 Transfers Out	415,850										
912 Payments to Refunded Debt Escrow											
913 Special Items											
914 Extraordinary Items											
915 Discount on Bonds Issued											
TOTAL OTHER USES	415,850	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE APPROPRIATIONS	2,419,760	2,713,100	41,200	51,150	1,000	102,800	100,400	15,000	4,000	10,000	166,000
Capital Outlay Accumulations (SDCL 7-21-51)	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS	2,419,760	2,713,100	41,200	51,150	1,000	102,800	100,400	15,000	4,000	10,000	166,000

Appendix D2: Means of Finance

ANNUAL BUDGET FOR McPHERSON COUNTY, SD
For the Year January 1, 2025 through December 31, 2025

	Governmental Funds										
	General Fund	County Road and Bridge Fund	E911 Fund	Emergency Management Fund	Domestic Abuse Fund	Eureka Joint Law Fund	Leola Joint Law Fund	Dissolved Township Fund	24/7 Fund	Modernization Preservation Fund	Rural Access Infrastructure Fund
Cash Balance Applied	396,171	492,795	-	-	-	-	-	15,000	3,000	3,000	165,000
311 Current Property Tax Levy	1,751,336	354,250									
Less current uncollected											
Less 25% to Cities	(9,391)										
311 TIF Property Taxes											
312/319 - Other Taxes	19,100	4,050									
NET TOTAL TAXES	1,761,045	358,300	-	-	-	-	-	-	-	-	-
320 Licenses & Permits	10,000	120,000			500						
330 Intergovernmental Revenue	213,700	1,400,000	41,000	28,000							
340 Charges for Goods & Services	95,400	86,000			500	50,400	50,400		1,000	7,000	
350 Fines & Forfeits	100	-									
360 Miscellaneous Revenue	58,700	8,500	100								1,000
370 Other Financing Sources	12,000	390,300	100	23,150		52,400	50,000				
TOTAL OTHER REVENUES	389,900	2,004,800	41,200	51,150	1,000	102,800	100,400	-	1,000	7,000	1,000
SUBTOTAL (Cash + Taxes + Other Rev)	2,547,116	2,855,895	41,200	51,150	1,000	102,800	100,400	15,000	4,000	10,000	166,000
Less 5% (SDCL 7-21-18)	(127,356)	(142,795)	-	-	-	-	-	-	-	-	-
NET MEANS OF FINANCE	2,419,760	2,713,100	41,200	51,150	1,000	102,800	100,400	15,000	4,000	10,000	166,000
TOTAL APPROPRIATIONS	2,419,760	2,713,100	41,200	51,150	1,000	102,800	100,400	15,000	4,000	10,000	166,000

	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
McPHERSON COUNTY, SOUTH DAKOTA
NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of
McPherson County, will meet in the Courthouse at Leola
South Dakota on Tuesday, September 2, 2025 at 9:30AM
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 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.

Lindley Howard, County Auditor
McPherson County, South Dakota

