

2027 Budget

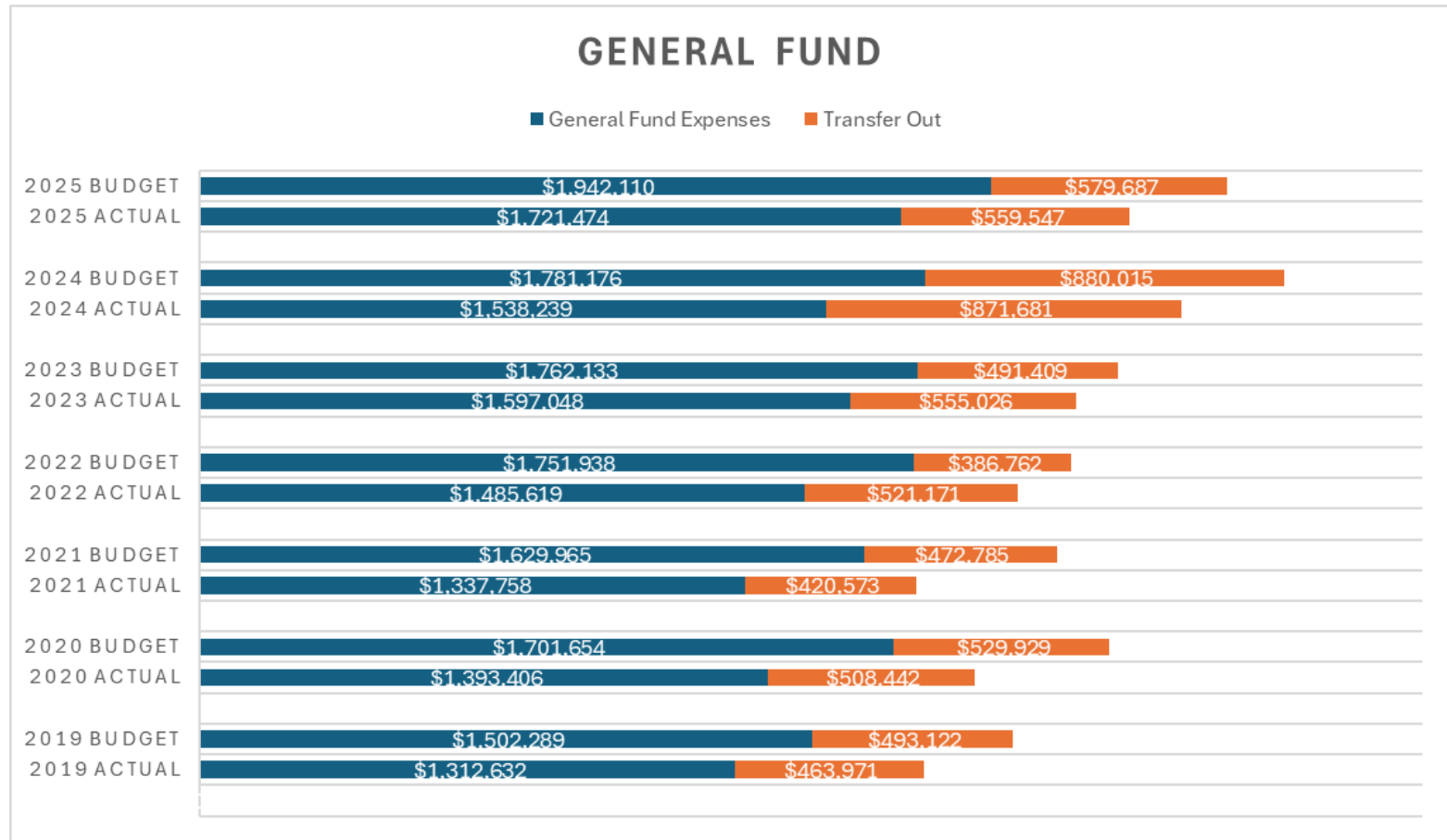
Budget History

Budget Year	General Fund 101	R&B Fund 201	Special Revenue Funds										County Wide Total	
			207	226	229	237	238	242	248	250	290	294		295
2010	\$ 1,313,730	\$ 2,236,150	\$ 21,730	\$ -	\$ 1,000	NA	NA	NA	NA	NA	NA	NA	NA	\$ 3,572,610
2011	\$ 1,221,250	\$ 2,289,050	\$ 21,630	\$ -	\$ 1,000	\$ 61,650	NA	NA	NA	NA	NA	NA	NA	\$ 3,594,580
2012	\$ 1,202,468	\$ 1,748,610	\$ 23,000	\$ 5,200	\$ 1,000	\$ 65,400	NA	NA	NA	NA	NA	NA	NA	\$ 3,045,678
2013	\$ 1,968,969	\$ 1,845,381	\$ 25,000	\$ 6,320	\$ 1,000	\$ 68,800	NA	NA	NA	\$ 10,000	NA	NA	NA	\$ 3,925,470
2014	\$ 1,883,388	\$ 1,804,576	\$ 28,400	\$ 9,920	\$ 500	\$ 71,980	NA	NA	\$ 200	\$ 10,000	NA	NA	NA	\$ 3,808,964
2015	\$ 1,898,540	\$ 1,844,694	\$ 30,000	\$ 12,720	\$ 500	\$ 94,825	NA	NA	\$ 200	\$ 10,000	NA	NA	NA	\$ 3,891,479
2016	\$ 1,795,696	\$ 2,325,714	\$ 30,000	\$ 14,450	\$ 500	\$ 75,121	NA	NA	\$ 200	\$ 6,000	NA	NA	NA	\$ 4,247,681
2017	\$ 1,899,894	\$ 2,521,714	\$ 30,000	\$ 14,580	\$ 500	\$ 78,043	NA	NA	\$ 200	\$ 6,000	NA	NA	NA	\$ 4,550,931
2018	\$ 2,325,555	\$ 2,390,068	\$ 31,000	\$ 77,835	\$ 500	\$ 78,409	NA	NA	\$ 200	\$ 8,600	NA	NA	NA	\$ 4,912,167
2019	\$ 1,995,411	\$ 2,174,775	\$ 31,000	\$ 74,835	\$ 500	\$ 69,213	\$ 69,213	NA	\$ 200	\$ 10,000	NA	NA	NA	\$ 4,425,147
2020	\$ 2,231,583	\$ 2,220,881	\$ 30,570	\$ 71,835	\$ 500	\$ 68,247	\$ 71,747	NA	\$ 600	\$ 10,000	NA	NA	NA	\$ 4,705,963
2021	\$ 2,102,750	\$ 2,322,769	\$ 30,600	\$ 72,635	\$ 500	\$ 73,850	\$ 73,850	NA	\$ 600	\$ 10,250	NA	NA	NA	\$ 4,687,804
2022	\$ 2,138,700	\$ 2,433,299	\$ 30,600	\$ 55,806	\$ 2,000	\$ 78,260	\$ 79,677	NA	\$ 600	\$ 11,250	\$ -	NA	\$ 54,752	\$ 4,884,944
2023	\$ 2,253,542	\$ 2,488,000	\$ 30,600	\$ 49,000	\$ 2,000	\$ 83,200	\$ 84,700	NA	\$ 600	\$ 12,750	\$231,047	NA	\$164,500	\$ 5,399,939
2024	\$ 2,661,191	\$ 2,560,000	\$ 30,600	\$ 39,500	\$ 1,000	\$ 83,000	\$ 88,700	NA	\$ 600	\$ 12,800	\$ -	NA	\$164,500	\$ 5,641,891
2025	\$ 2,521,797	\$ 2,700,888	\$ 30,500	\$ 42,140	\$ 1,000	\$ 96,600	\$ 97,000	\$ 28,000	\$ 1,000	\$ 12,800	NA	NA	\$165,000	\$ 5,696,725
2026	\$ 2,419,760	\$ 2,713,760	\$ 41,200	\$ 51,150	\$ 1,000	\$102,800	\$100,400	\$ 15,000	\$ 4,000	\$ 10,000	NA	\$ 12,100	\$166,000	\$ 5,637,170

207 E911; 226 Emergency Management; 229 Domestic Abuse; 237 Eureka Joint Law; 238 Leola Joint Law; 242 Dissolved Township; 248 24/7 Sobriety; 250 Modernization and Preservation; 290 ARPA; 294 Opioid Settlement; 295 Rural Access Infrastructure

General Fund Expenses - History

General Fund 101			
	Expenses	Transfer Out	Total
2025 Actual	\$ 1,721,474	\$ 559,547	\$ 2,281,021
2025 Budget	\$ 1,942,110	\$ 579,687	\$ 2,521,797
2024 Actual	\$ 1,538,239	\$ 871,681	\$ 2,409,919
2024 Budget	\$ 1,781,176	\$ 880,015	\$ 2,661,191
2023 Actual	\$ 1,597,048	\$ 555,026	\$ 2,152,074
2023 Budget	\$ 1,762,133	\$ 491,409	\$ 2,253,542
2022 Actual	\$ 1,485,619	\$ 521,171	\$ 2,006,790
2022 Budget	\$ 1,751,938	\$ 386,762	\$ 2,138,700
2021 Actual	\$ 1,337,758	\$ 420,573	\$ 1,758,331
2021 Budget	\$ 1,629,965	\$ 472,785	\$ 2,102,750
2020 Actual	\$ 1,393,406	\$ 508,442	\$ 1,901,848
2020 Budget	\$ 1,701,654	\$ 529,929	\$ 2,231,583
2019 Actual	\$ 1,312,632	\$ 463,971	\$ 1,776,603
2019 Budget	\$ 1,502,289	\$ 493,122	\$ 1,995,411



General Fund Expenses – Top 10

General Fund Expenses Top 10 - 2025			General Fund Expenses Top 10 - 2024		
1	Transfer Out	\$ 559,547	1	Transfer Out	\$ 871,681
2	Sheriff	\$ 285,485	2	Director of Equalization	\$ 215,900
3	Government Building	\$ 228,931	3	Commissioners	\$ 184,959
4	Director of Equalization	\$ 174,785	4	Sheriff	\$ 182,484
5	Commissioners	\$ 162,482	5	Auditor	\$ 144,421
6	Treasurer	\$ 152,987	6	Treasurer	\$ 143,789
7	Auditor	\$ 151,635	7	Register of Deeds	\$ 138,615
8	Register of Deeds	\$ 144,180	8	Government Building	\$ 120,528
9	States Attorney	\$ 118,756	9	States Attorney	\$ 116,907
10	Extension	\$ 76,541	10	Extension	\$ 73,924

Personnel Expenses in the Top 10

General Fund Expenses Top 10 - 2025				
Department		Total	Personnel Costs	Percentage
1	Transfer Out	\$ 559,547	\$ -	0.00%
2	Sheriff	\$ 285,485	\$ 154,057	53.96%
3	Government Building	\$ 228,931	\$ 70,634	30.85%
4	Director of Equalization	\$ 174,785	\$ 151,730	86.81%
5	Commissioners	\$ 162,482	\$ 86,316	53.12%
6	Treasurer	\$ 152,987	\$ 136,813	89.43%
7	Auditor	\$ 151,635	\$ 137,454	90.65%
8	Register of Deeds	\$ 144,180	\$ 137,719	95.52%
9	States Attorney	\$ 118,756	\$ 101,285	85.29%
10	Extension	\$ 76,541	\$ 67,505	88.19%

General Fund Transfer Out

General Fund Transfer Out - 2025		
	Road & Bridge	\$ 466,747
	Eureka Joint Law	\$ 46,200
	Leola Joint Law	\$ 46,600
Total	Transfer Out	\$ 559,547

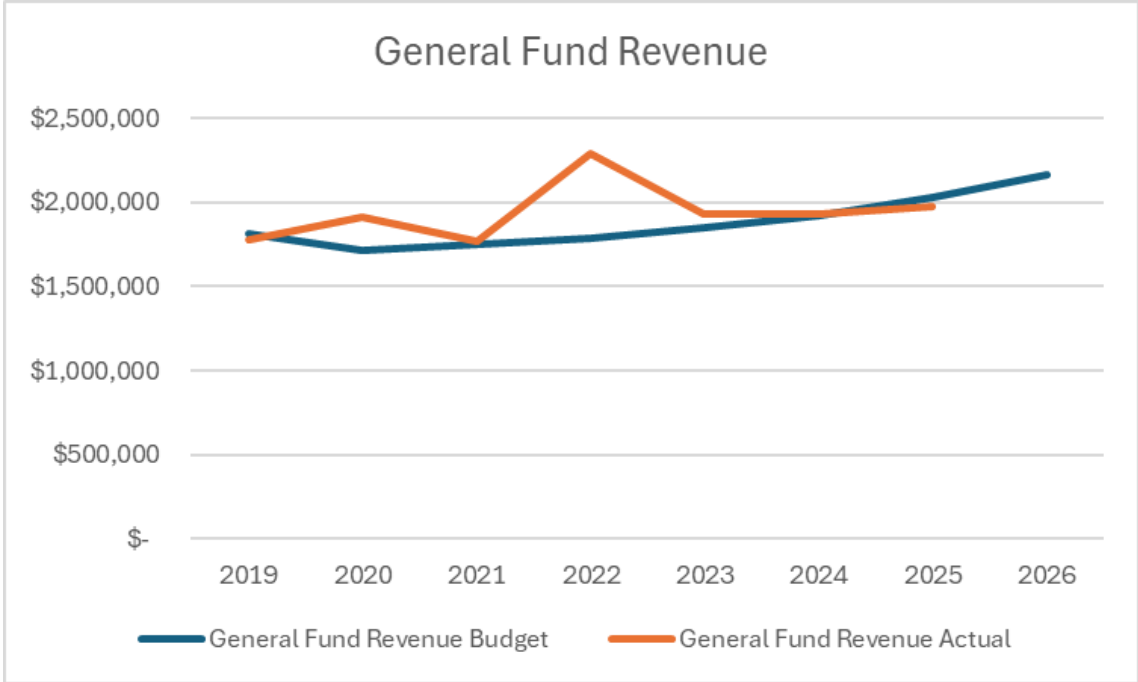
General Fund Transfer Out - 2024		
	Road & Bridge	\$ 797,615
	Eureka Joint Law	\$ 38,000
	Leola Joint Law	\$ 30,000
	Emergency Management	\$ 6,000
	E911	\$ 66
Total	Transfer Out	\$ 871,681

General Fund Transfer Out - 2023		
	Road & Bridge	\$ 489,309
	Eureka Joint Law	\$ 32,800
	Leola Joint Law	\$ 32,800
	E911	\$ 117
Total	Transfer Out	\$ 555,026

General Fund Transfer Out - 2022		
	Road & Bridge	\$ 501,019
	Eureka Joint Law	\$ 10,000
	Leola Joint Law	\$ 10,000
	E911	\$ 152
Total	Transfer Out	\$ 521,171

General Fund Revenue - History

General Fund Revenue		
	Budget	Actual
2019	\$ 1,814,285	\$ 1,781,264
2020	\$ 1,712,315	\$ 1,910,931
2021	\$ 1,753,615	\$ 1,764,584
2022	\$ 1,786,997	\$ 2,290,253
2023	\$ 1,849,887	\$ 1,926,945
2024	\$ 1,924,379	\$ 1,932,690
2025	\$ 2,028,730	\$ 1,975,804
2026	\$ 2,160,336	



General Fund Revenue – Top 10

General Fund Revenue Top 10 - 2025		
1	Current Year Taxes	\$ 1,665,588
2	Renewable Facility Tax	\$ 99,033
3	Investment Earnings	\$ 42,754
4	Register of Deeds Fees	\$ 42,347
5	Liquor Tax Reversion (25%)	\$ 25,080
6	Delinquent Taxes	\$ 17,323
7	Treasurer Fees	\$ 10,207
8	Copies/Taxable Items	\$ 9,638
9	Bank Franchise Tax	\$ 9,485
10	State Grants	\$ 6,976

General Fund Revenue Top 10 - 2024		
1	Current Year Taxes	\$ 1,599,745
2	Renewable Facility Tax	\$ 99,352
3	Investment Earnings	\$ 67,096
4	Register of Deeds Fees	\$ 39,908
5	Liquor Tax Reversion (25%)	\$ 25,684
6	Opioid Settlement	\$ 14,469
7	Copies/Taxable Items	\$ 12,049
8	Licenses and Permits	\$ 11,366
9	Bank Franchise Tax	\$ 9,777
10	Treasurer Fees	\$ 9,496

2025 Budget Comparison to Annual Report

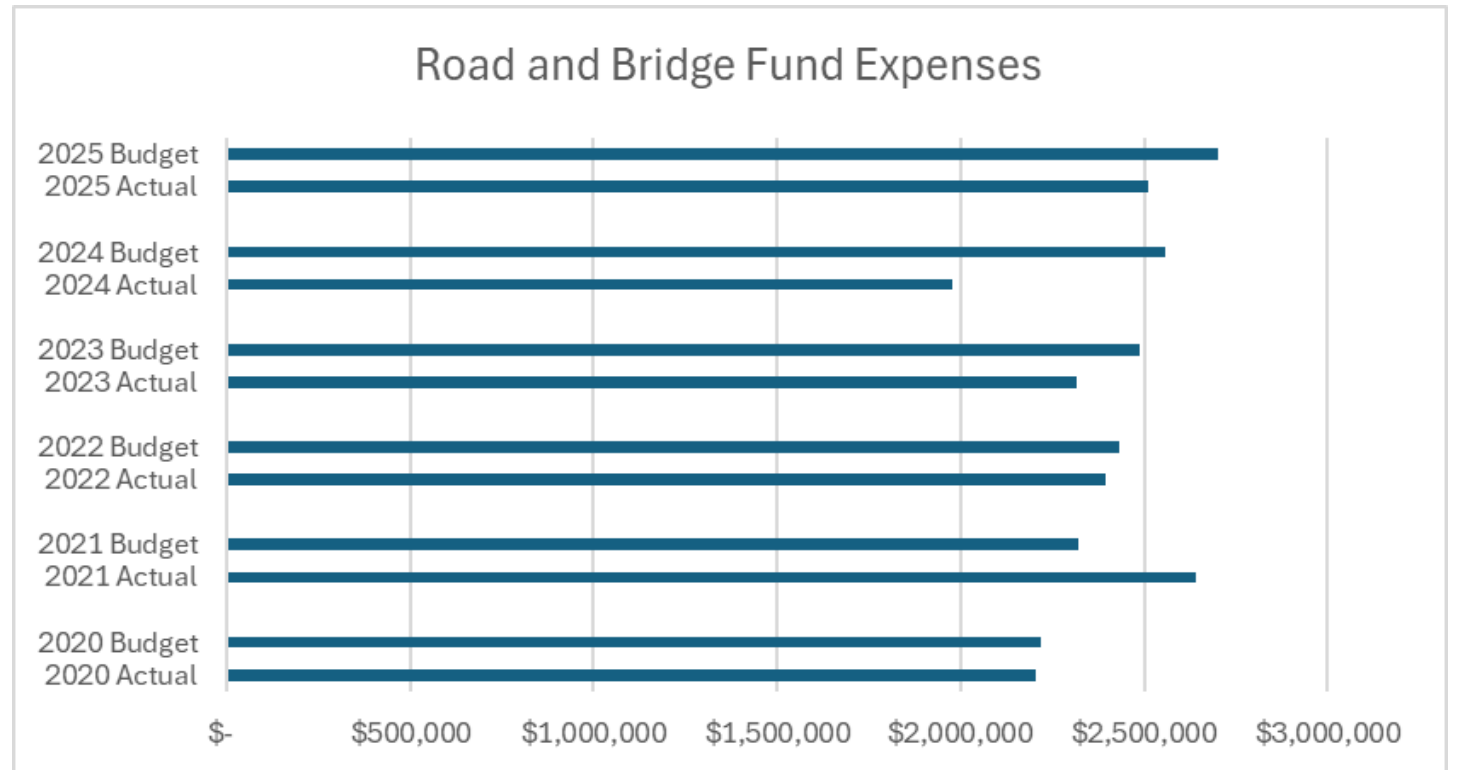
General Fund-Revenue BUDGET			General Fund-Revenue ACTUAL		
	Cash Applied Balance	635,184		Cash Applied Balance	289,351
311	Current Property Tax Levy	1,687,700	311	Current Property Tax Levy	1,674,979
	Other Taxes	19,010		Other Taxes	22,223
320	License & Permits	9,900	320	License & Permits	3,005
330	Intergovernmental Revenue	169,000	330	Intergovernmental Revenue	153,151
340	Charges for Goods & Services	100,020	340	Charges for Goods & Services	84,287
350	Fines and Forfeits	100	350	Fines and Forfeits	0
360	Misc. & Interest Revenue	42,000	360	Misc. & Interest Revenue	47,550
370	Other Financing Sources	1,000	370	Other Financing Sources	15,866
	Less 5 % (SDLC 7-21-18)	-132,726		Less 5 % (SDLC 7-21-18)	0
	Less 25% To Cities	-9,391		Less 25% To Cities	-9,391
NET MEANS OF FINANCE		2,521,797	NET MEANS OF FINANCE		2,281,021

2026 Budget using No Cash Applied

General Fund Budget 2026			General Fund Goal 2026		
	Cash Applied Balance	396,307		Cash Applied Balance	259,560
311	Current Property Tax Levy	1,751,200	311	Current Property Tax Levy	1,751,200
	Other Taxes	19,100		Other Taxes	19,100
320	License & Permits	10,000	320	License & Permits	10,000
330	Intergovernmental Revenue	213,700	330	Intergovernmental Revenue	213,700
340	Charges for Goods & Services	95,400	340	Charges for Goods & Services	95,400
350	Fines and Forfeits	100	350	Fines and Forfeits	100
360	Misc. & Interest Revenue	58,700	360	Misc. & Interest Revenue	58,700
370	Other Financing Sources	12,000	370	Other Financing Sources	12,000
	Less 5 % (SDLC 7-21-18)	-127,356		Less 5 % (SDLC 7-21-18)	0
	Less 25% To Cities	-9,391		Less 25% To Cities	0
NET MEANS OF FINANCE		2,419,760	NET MEANS OF FINANCE		2,419,760

Road & Bridge Fund Expenses - History

Road & Bridge Fund 201	
	Expenses
2025 Actual	\$ 2,512,496
2025 Budget	\$ 2,700,888
2024 Actual	\$ 1,978,909
2024 Budget	\$ 2,560,000
2023 Actual	\$ 2,317,175
2023 Budget	\$ 2,488,000
2022 Actual	\$ 2,397,362
2022 Budget	\$ 2,433,299
2021 Actual	\$ 2,639,904
2021 Budget	\$ 2,322,769
2020 Actual	\$ 2,203,184
2020 Budget	\$ 2,220,881

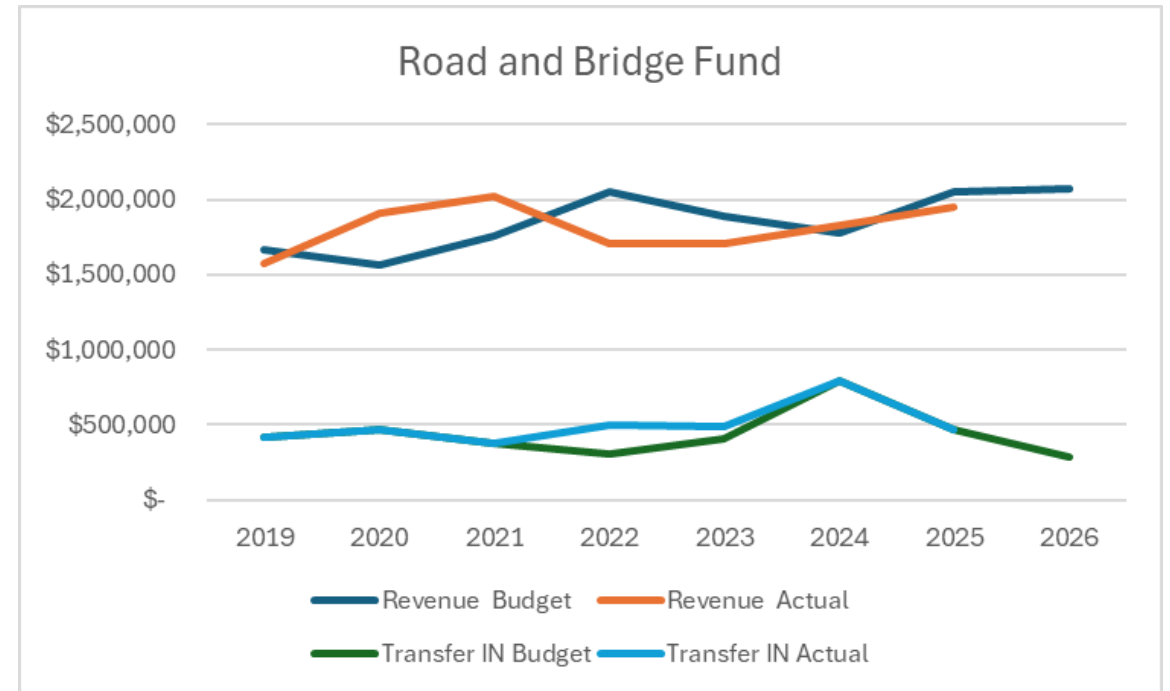


Road Fund Expenditures Comparison

County	Total County Expenditures 2024	Population	Road Miles	Miles Rank in State	Total HWY 2024	Hwy % of Total
Meade	21,547,319	29,852	1,264	1	6,151,938	28.55%
McPherson	4,698,885	2,411	1,144	2	1,978,909	42.11%
Corson	4,446,869	3,902	999	3	2,262,254	50.87%
Lyman	7,308,449	3,718	946	4	4,446,427	60.84%
Potter	4,993,271	2,472	906	6	1,878,212	37.61%
Stanley	5,487,095	2,980	473	15	1,232,858	22.47%
Miner	13,841,231	2,298	295	55	2,372,557	17.14%
Hanson	5,249,866	3,461	247	60	2,179,099	41.51%
Oglala Lakota	1,710,069	13,672	164	66	863,636	50.50%

Road & Bridge Fund Revenue - History

Road & Bridge Fund				
	Revenue		Transfer IN	
	Budget	Actual	Budget	Actual
2019	\$ 1,668,843	\$ 1,574,968	\$ 419,074	\$ 419,074
2020	\$ 1,566,869	\$ 1,907,694	\$ 468,347	\$ 468,347
2021	\$ 1,754,895	\$ 2,023,809	\$ 382,450	\$ 382,450
2022	\$ 2,047,512	\$ 1,702,146	\$ 304,019	\$ 501,019
2023	\$ 1,894,168	\$ 1,704,203	\$ 409,309	\$ 489,309
2024	\$ 1,778,864	\$ 1,827,922	\$ 797,615	\$ 797,615
2025	\$ 2,052,068	\$ 1,950,766	\$ 466,747	\$ 466,747
2026	\$ 2,072,800		\$ 290,300	



Road & Bridge Revenue – Top 10

Road & Bridge Revenue Top 10 - 2025		
1	Motor Vehicle Licenses	\$ 919,759
2	General Fund Transfer In	\$ 466,747
3	Current Year Taxes	\$ 339,243
4	State Grants STP	\$ 248,087
5	Licenses and Permits	\$ 144,490
6	Contract Work Charges	\$ 130,824
7	Secondary Road Remittances	\$ 80,642
8	Prorate License Fees	\$ 51,245
9	Sale of County Property	\$ 26,074
10	Investment Earnings	\$ 18,126

Road & Bridge Revenue Top 10 - 2024		
1	Motor Vehicle Licenses	\$ 895,929
2	General Fund Transfer In	\$ 797,615
3	Current Year Taxes	\$ 310,362
4	State Grants STP	\$ 243,388
5	Licenses and Permits	\$ 131,990
6	Contract Work Charges	\$ 89,270
7	Secondary Road Remittances	\$ 77,556
8	Prorate License Fees	\$ 50,585
9	Investment Earnings	\$ 7,666
10	Motor Fuel Tax	\$ 7,232

Tax Analysis

General Fund Tax Analysis

	PAY 2020 Actual	PAY 2021 Actual	PAY 2022 Actual	PAY 2023 Actual	PAY 2024 Actual	PAY 2025 Actual	PAY 2026 Actual	PAY 2027 Prelim.
General Property Tax Levy	\$ 1,440,022.07	\$ 1,475,002.90	\$ 1,517,752.23	\$ 1,571,793.62	\$ 1,624,191.52	\$ 1,687,547.42	\$ 1,751,336.00	\$ 1,810,410.81
Opt Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,470.00
Current Property Tax Levy	\$ 1,440,022.07	\$ 1,475,002.90	\$ 1,517,752.23	\$ 1,571,793.62	\$ 1,624,191.52	\$ 1,687,547.42	\$ 1,751,336.00	\$ 1,952,880.81
Total levy	1.849	1.897	1.913	1.944	2.021	1.960	1.795	
Opt Out Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.30%
Base	\$ 1,398,756	\$ 1,440,022	\$ 1,475,003	\$ 1,517,752	\$ 1,571,794	\$ 1,624,192	\$ 1,687,547	\$ 1,751,389
CPI %	2.4	1.7	1.2	3.0	3.0	3.0	2.9	2.5
CPI\$	\$ 33,570.14	\$ 24,480.37	\$ 17,700.04	\$ 45,532.56	\$ 47,153.82	\$ 48,725.76	\$ 48,938.86	\$ 43,784.73
Growth %	0.48	0.63	1.12	0.56	0.34	0.91	0.87	0.87
Growth \$	\$ 6,714.03	\$ 9,072.14	\$ 16,520.03	\$ 8,499.41	\$ 5,344.10	\$ 14,780.15	\$ 14,681.66	\$ 15,237.08
Total %	2.88	2.33	2.32	3.56	3.34	3.91	3.78	3.37
Total \$ Increase	\$ 40,284.17	\$ 33,552.51	\$ 34,220.07	\$ 54,031.97	\$ 52,497.92	\$ 63,505.91	\$ 63,620.52	\$ 59,021.81
	\$ 1,439,040.17	\$ 1,473,574.51	\$ 1,509,223.07	\$ 1,571,783.97	\$ 1,624,291.92	\$ 1,687,697.91	\$ 1,751,336.28	\$ 1,810,410.81

		County Levy	County OPT
1	CLAY	5.902	0.416
2	BENNETT	5.852	
3	OGLALA LAKOTA	5.009	
4	BROOKINGS	4.004	
5	MINER	3.949	
6	GRANT	3.880	
7	HARDING	3.839	
8	PENNINGTON	3.732	
9	TODD	3.713	
10	GREGORY	3.697	
11	BROWN	3.588	
12	DAVISON	3.519	
13	MOODY	3.492	
14	FAULK	3.327	
15	DEUEL	3.197	
16	YANKTON	3.191	
17	MEADE	3.168	
18	FALL RIVER	3.155	
19	MC COOK	3.135	
20	CHARLES MIX	3.112	
21	LAWRENCE	3.096	
22	BON HOMME	3.085	

		County Levy	County OPT
23	UNION	2.998	
24	BUTTE	2.996	
25	TRIPP	2.995	
26	DOUGLAS	2.989	
27	MELLETTTE	2.984	0.377
28	ROBERTS	2.924	
29	WALWORTH	2.899	
30	HANSON	2.828	
31	SANBORN	2.717	
32	TURNER	2.695	0.515
33	DEWEY	2.689	
34	CODINGTON	2.666	
35	HUGHES	2.661	
36	ZIEBACH	2.657	
37	JONES	2.574	
38	JACKSON	2.524	0.808
39	PERKINS	2.497	
40	EDMUNDS	2.456	
41	STANLEY	2.424	
42	HUTCHINSON	2.357	
43	DAY	2.345	
44	MINNEHAHA	2.321	0.715

		County Levy	County OPT
45	LAKE	2.270	
46	BEADLE	2.265	0.110
47	CLARK	2.246	
48	MARSHALL	2.245	0.142
49	POTTER	2.200	
50	SULLY	2.200	
51	CAMPBELL	2.166	
52	CUSTER	2.107	
53	JEREAULD	2.078	0.324
54	HAMLIN	2.071	
55	HAAKON	2.069	0.445
56	MC PHERSON	2.021	
57	BRULE	2.016	
58	CORSON	1.974	
59	LINCOLN	1.946	
60	AURORA	1.937	
61	HYDE	1.861	
62	SPINK	1.775	
63	LYMAN	1.640	
64	KINGSBURY	1.599	0.190
65	HAND	1.496	
66	BUFFALO	1.372	

1	DOUGLAS	0.970
2	FAULK	0.900
3	MARSHALL	0.883
4	HUTCHINSON	0.878
5	DAY	0.849
6	CLARK	0.717
7	KINGSBURY	0.700
8	HANSON	0.645
9	HYDE	0.494
10	DEWEY	0.394
11	CAMPBELL	0.370
12	BRULE	0.297
13	GRANT	0.250
14	UNION	0.247

County Road and Bridge Levies
PAY 2024

Secondary Road Tax Analysis

PAY 2020 Actual PAY 2021 Actual PAY 2022 Actual PAY 2023 Actual PAY 2024 Actual PAY 2025 Actual PAY 2026 Actual PAY 2027 Prelim.

Secondary Road Tax Levy	\$ 270,477.44	\$ 276,824.72	\$ 284,359.78	\$ 294,293.68	\$ 313,216.44	\$ 341,280.37	\$ 354,035.00	\$ 354,035.00
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Total levy	0.412	0.421	0.427	0.437	0.457	0.447	0.406	
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Base	\$ 263,066	\$ 270,477	\$ 276,825	\$ 284,360	\$ 294,294	\$ 313,217	\$ 341,280	\$ 354,035
CPI %	2.4	1.7	1.2	3.0	3.0	3.0	2.9	2.5
CPI\$	\$ 6,313.58	\$ 4,598.11	\$ 3,321.90	\$ 8,530.80	\$ 8,828.82	\$ 9,396.51	\$ 9,897.12	\$ 8,850.88
Growth %	0.41	0.60	0.63	0.41	3.39	5.93	0.90	0.90
Growth \$	\$ 1,078.57	\$ 1,622.86	\$ 1,744.00	\$ 1,165.88	\$ 9,976.57	\$ 18,573.77	\$ 3,071.52	\$ 3,186.32
Total %	2.81	2.30	2.83	3.41	6.39	8.93	3.80	3.40
Total \$ Increase	\$ 7,392.15	\$ 6,220.97	\$ 5,065.90	\$ 9,696.68	\$ 18,805.39	\$ 27,970.28	\$ 12,968.64	\$ 12,037.19

\$ 270,458.15 \$ 276,697.97 \$ 284,659.15 \$ 294,056.68 \$ 313,099.39 \$ 341,187.28 \$ 354,248.64 \$ 366,072.19

* used stored CPI

1	UNION	1.263
2	BON HOMME	0.855
3	SPINK	0.837
4	YANKTON	0.620
5	PERKINS	0.612
6	CUSTER	0.588
7	GREGORY	0.523
8	HAND	0.501
9	SULLY	0.480
10	CORSON	0.473
11	MC PHERSON	0.457
12	POTTER	0.390
13	FAULK	0.370
14	TRIPP	0.332
15	LYMAN	0.305
16	JONES	0.241
17	MEADE	0.217
18	JERAULD	0.215
19	JACKSON	0.147
20	CAMPBELL	0.085
21	BUFFALO	0.080
22	STANLEY	0.048
23	HAAKON	0.039

Secondary Road Levies PAY 2024