Appendix D1: Appropriations by Department/Function

ANNUAL BUDGET FOR MCPHERSON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

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 Townships Fund	24/7 Fund	Modernization & Preservation Fund	Opioid Settlement Fund	Rural Access Infastructure Fund
100 General Government												
110 Legislative												
111 Board of County Commissioners	168,500											
112 Contingency (7-21-6.1)	150,000											
120 Elections	3,000											
130 Judicial System	3,500											
140 Financial Administration												
141 Auditor	157,750											
142 Treasurer	160,200											
143 Finance Office												
149 Other												
150 Legal Services												
151 States Attorney	110,800											
152 Public Defender												
153 Court Appointed Attorney	15,500											
154 Abused and Neglected Child Defense												
159 Other												
160 Other												
161 General Government Building	181,500											
162 Director of Equalization	182,550											
163 Register of Deeds	151,750									12,000		
164 Judgments												
165 Veterans' Service Officer	17,900											
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	1,308,950	-	-	-	-	-	-	-	-	12,000	-	-

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200 Public Safety												
210 Law Enforcement												
211 Sheriff	295,300					103,800	102,400					
212 County Jail	35,000								3,000			
213 Coroner	5,300											
214 County-Wide Law Enforcement												
215 Juvenile Detention												
219 Other Law Enforcement												
220 Protective & Emergency Services												
221 Fire Protection	3,000											
222 Emergency & Disaster Services				60,300								
223 Flood Control												
225 Communications Center (911)			44,000									
229 Other Prot. & Emerg. Services												
TOTAL PUBLIC SAFETY	338,600	-	44,000	60,300	-	103,800	102,400	-	3,000	-	-	-
300 Public Works												
310 Highways & Bridges												
311 Highways, Roads, & Bridges		2,673,100						11,500				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	-	2,673,100	-	-	-	-	-	11,500	-	-	-	166,000

Appendix D1: Appropriations by Department/Function

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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	36,900											
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					500							
439 Other												
440 Mental Health Services												
441 Mentally Ill	10,000											
442 Developmentally Disabled	2,160											
443 Drug Abuse											1,100	
444 Mental Health Centers	3,500											
445 Mental Illness Board												
449 Other												
TOTAL HEALTH & WELFARE	56,760	-	-	-	500	-	-	-	-	-	1,100	-

Appendix D1: Appropriations by Department/Function

ANNUAL BUDGET FOR MCPHERSON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

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 Townships Fund	24/7 Fund	Modernization & Preservation Fund	Opioid Settlement Fund	Rural Access Infastructure Fund
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	80,610											
612 Soil Conservation Districts	4,700											
613 Rodent Control												
614 Predator Control Districts												
615 Weed Control	36,400											
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	121,710	-	-	-	-	-	-	-	-	-	-	-

Appendix D1: Appropriations by Department/Function

ANNUAL BUDGET FOR MCPHERSON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

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 Townships Fund	24/7 Fund	Modernization & Preservation Fund	Opioid Settlement Fund	Rural Access Infastructure Fund
700 Urban & Economic Development												
710 Urban Development												
711 Planning & Zoning	6,100											
712 Urban & Rural Development	8,405											
719 Other												
720 Economic Development												
721 Tourism, Ind. & Rec. Development												
729 Other												
TOTAL ECONOMIC DEVELOPMENT	14,505	-	-	-	-	-	-	-	-	-	-	-
750 INTERGOVERNMENTAL EXP.												
800 DEBT SERVICE												
850 Payments to Local Education Agencies												
890 Capital Outlay												
900 Other Uses												
910 Other Financing Uses												
911 Transfers Out	406,900										8,900	
912 Payments to Refunded Debt Escrow												
913 Special Items												
914 Extraordinary Items												
915 Discount on Bonds Issued												
TOTAL OTHER USES	406,900	-	-	-	-	-	-	-	-	-	8,900	-
TOTAL EXPENDITURE APPROPRIATIONS	2,254,425	2,673,100	44,000	60,300	500	103,800	102,400	11,500	3,000	12,000	10,000	166,000
Capital Outlay Accumulations (SDCL 7-21-51)												
TOTAL APPROPRIATIONS	**2,254,425**	**2,673,100**	**44,000**	**60,300**	**500**	**103,800**	**102,400**	**11,500**	**3,000**	**12,000**	**10,000**	**166,000**

Appendix D2: Means of Finance

ANNUAL BUDGET FOR MCPHERSON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

	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	Opioid Settlement Fund	Rural Access Infrastructure Fund
Cash Balance Applied	106,256	250,113	-	-	-	53,400	-	11,500	2,000	5,000	-	165,000
311 Current Property Tax Amount	1,808,659	515,577										
Less current uncollected												
311 TIF Property Taxes												
312/319 - Other Taxes	21,110	3,510										
NET TOTAL TAXES	1,829,769	519,087	-	-	-	-	-	-	-	-	-	-
320 Licenses & Permits	6,800	135,000			250							
330 Intergovernmental Revenue	163,500	1,403,100	44,000	28,000								
340 Charges for Goods & Services	89,800	86,000			250	50,400			1,000	7,000		
350 Fines & Forfeits	100											
360 Miscellaneous Revenue	48,200	11,000									10,000	1,000
370 Other Financing Sources	10,000	268,800		32,300			102,400					
TOTAL OTHER REVENUES	318,400	1,903,900	44,000	60,300	500	50,400	102,400	-	1,000	7,000	10,000	1,000
NET MEANS OF FINANCE	**2,254,425**	**2,673,100**	**44,000**	**60,300**	**500**	**103,800**	**102,400**	**11,500**	**3,000**	**12,000**	**10,000**	**166,000**
TOTAL APPROPRIATIONS	2,254,425	2,673,100	44,000	60,300	500	103,800	102,400	11,500	3,000	12,000	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 September, 1st, 2026 at 9:00AM for the purpose of considering the foregoing Provisional Budget for the year 2027 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 22nd day of September, 2026. 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

Lindley Howard, McPherson County Auditor

Leola, South Dakota

Appendix D4: Adopted Budget Levies & Resolution

ANNAL BUDGET FOR MCPHERSON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

COUNTY TAX LEVIES	Tax Levy in Dollars	$'s/1,000
WITHIN GENERAL PURPOSE LEVIES:		
* General County Purposes (10-12-9)	1,808,659.00	1.705
Library (10-12-9.2)		
Opt Out		
WITHIN GENERAL PURPOSE LEVIES (10-12-21) - SUB-TOTAL	1,808,659.00	1.705
OUTSIDE GENERAL PURPOSE LEVIES:		
County Snow Removal and Special Emergency Fund (34-5-2)		
County Road and Bridge* (10-12-13)	150,000.00	0.141
Courthouse, Jail, etc., Bldg. (7-25-1)		
Bond Redemption (7-24-18)		
Ag Building (7-27-1)		
OUTSIDE GENERAL PURPOSE LEVIES - SUB-TOTAL	150,000.00	0.141
WITHIN GENERAL PURPOSE AND OUTSIDE GENERAL PURPOSE LEVIES - SUB-TOTAL	1,958,659.00	1.846
OTHER SPECIAL LEVIES:		
Secondary Road (Unorg. PT-76) (31-12-27)	365,577.00	0.384
Fire Protection (34-31-3)		
TOTAL TAXES LEVIED BY COUNTY	2,324,236.00	2.230

As of September 22nd, 2026 these levies are not approved by the Department of Revenue

RESOLUTION #26-18
Revised Resolution 26-17

ADOPTION OF ANNUAL BUDGET FOR MCPHERSON County, South Dakota

Whereas, (7-21-5 thru 13), SDCL provides that the Board of County Commissioners shall each year prepare a Provisional Budget of all contemplated expenditures and revenues of the County and all its institutions and agencies for such fiscal year and,
Whereas, the Board of County Commissioners did prepare a Provisional Budget and cause same to be published by law, and

Whereas, due and legal notice has been given to the meeting of the Board of County Commissioners for the consideration of such Provisional Budget and all changes, elimination's and additions have been made thereto.

NOW THEREFORE BE IT RESOLVED, That such provisional budget as amended and all its purposes, schedules, appropriations, amounts, estimates and all matters therein set forth, SHALL BE APPROVED AND ADOPTED AS THE ANNUAL BUDGET OF THE APPROPRIATION AND EXPENDITURES FOR MCPHERSON County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2027 and ending December 31, 2027 and the same is hereby approved and adopted by the Board of County Commissioners of McPherson County, South Dakota, this 22nd day of September, 2026.
The Annual Budget so adopted is available for public inspection during normal business hours at the office of the county auditor McPherson, County, South Dakota. The accompanying taxes are levied by McPherson County for the year January 1, 2027 through December 31, 2027.

BOARD OF COUNTY COMMISSIONERS OF
_____ County, South Dakota

_____Chairman

_____Commissioner

_____Commissioner

_____Commissioner

_____Commissioner

ATTEST_____County Auditor