

Appendix D1: Appropriations by Department/Function

(PROVISIONAL) OR (ANNUAL) BUDGET FOR SPINK 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 | 24/7 Sobriety Fund | ROD M&P Fund | Opioid Settlement Fund | Rural Access Infrastructure Fund |
| 100 General Government                 |              |                             |           |                           |                     |                    |              |                        |                                  |
| 110 Legislative                        |              |                             |           |                           |                     |                    |              |                        |                                  |
| 111 Board of County Commissioners      | 130,139      |                             |           |                           |                     |                    |              |                        |                                  |
| 112 Contingency (7-21-6.1)             | 300,000      |                             |           |                           |                     |                    |              |                        |                                  |
| 120 Elections                          | 11,467       |                             |           |                           |                     |                    |              |                        |                                  |
| 130 Judicial System                    | 15,500       |                             |           |                           |                     |                    |              |                        |                                  |
| 140 Financial Administration           |              |                             |           |                           |                     |                    |              |                        |                                  |
| 141 Auditor                            | 286,120      |                             |           |                           |                     |                    |              |                        |                                  |
| 142 Treasurer                          | 274,802      |                             |           |                           |                     |                    |              |                        |                                  |
| 143 Finance Office                     |              |                             |           |                           |                     |                    |              |                        |                                  |
| 149 Other                              |              |                             |           |                           |                     |                    |              |                        |                                  |
| 150 Legal Services                     |              |                             |           |                           |                     |                    |              |                        |                                  |
| 151 States Attorney                    | 192,775      |                             |           |                           |                     |                    |              |                        |                                  |
| 152 Public Defender                    |              |                             |           |                           |                     |                    |              |                        |                                  |
| 153 Court Appointed Attorney           | 98,000       |                             |           |                           |                     |                    |              |                        |                                  |
| 154 Abused and Neglected Child Defense |              |                             |           |                           |                     |                    |              |                        |                                  |
| 159 Other                              | 6,550        |                             |           |                           |                     |                    |              |                        |                                  |
| 160 Other                              |              |                             |           |                           |                     |                    |              |                        |                                  |
| 161 General Government Building        | 244,160      |                             |           |                           |                     |                    |              |                        |                                  |
| 162 Director of Equalization           | 398,004      |                             |           |                           |                     |                    |              |                        |                                  |
| 163 Register of Deeds                  | 119,832      |                             |           |                           |                     |                    | 16,300       |                        |                                  |
| 164 Judgments                          |              |                             |           |                           |                     |                    |              |                        |                                  |
| 165 Veterans' Service Officer          | 40,443       |                             |           |                           |                     |                    |              |                        |                                  |
| 166 Predatory Animal (GFP)             | 4,900        |                             |           |                           |                     |                    |              |                        |                                  |
| 167 Disability Coordinator             |              |                             |           |                           |                     |                    |              |                        |                                  |
| 168 Self Insurance Plan                |              |                             |           |                           |                     |                    |              |                        |                                  |
| 169 Other                              |              |                             |           |                           |                     |                    |              |                        |                                  |
| 170 Geographic Information System      |              |                             |           |                           |                     |                    |              |                        |                                  |
| 171 Information Technology             | 14,500       |                             |           |                           |                     |                    |              |                        |                                  |
| 172 Human Resources                    |              |                             |           |                           |                     |                    |              |                        |                                  |
| TOTAL GENERAL GOVERNMENT               | 2,137,192    | -                           | -         | -                         | -                   | -                  | 16,300       | -                      | -                                |

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| Governmental Funds                  |              |                             |           |                           |                     |                    |              |                        |                                  |
|-------------------------------------|--------------|-----------------------------|-----------|---------------------------|---------------------|--------------------|--------------|------------------------|----------------------------------|
|                                     | General Fund | County Road and Bridge Fund | E911 Fund | Emergency Management Fund | Domestic Abuse Fund | 24/7 Sobriety Fund | ROD M&P Fund | Opioid Settlement Fund | Rural Access Infrastructure Fund |
| 200 Public Safety                   |              |                             |           |                           |                     |                    |              |                        |                                  |
| 210 Law Enforcement                 |              |                             |           |                           |                     |                    |              |                        |                                  |
| 211 Sheriff                         | 1,270,095    |                             |           |                           |                     |                    |              |                        |                                  |
| 212 County Jail                     | 155,225      |                             |           |                           |                     | 11,199             |              |                        |                                  |
| 213 Coroner                         | 31,096       |                             |           |                           |                     |                    |              |                        |                                  |
| 214 County-Wide Law Enforcement     |              |                             |           |                           |                     |                    |              |                        |                                  |
| 215 Juvenile Detention              |              |                             |           |                           |                     |                    |              |                        |                                  |
| 219 Other Law Enforcement           |              |                             |           |                           |                     |                    |              |                        |                                  |
| 220 Protective & Emergency Services |              |                             |           |                           |                     |                    |              |                        |                                  |
| 221 Fire Protection                 |              |                             |           |                           |                     |                    |              |                        |                                  |
| 222 Emergency & Disaster Services   |              |                             |           | 103,934                   |                     |                    |              |                        |                                  |
| 223 Flood Control                   |              |                             |           |                           |                     |                    |              |                        |                                  |
| 225 Communications Center (911)     |              |                             | 360,759   |                           |                     |                    |              |                        |                                  |
| 229 Other Prot. & Emerg. Services   |              |                             |           |                           |                     |                    |              |                        |                                  |
| TOTAL PUBLIC SAFETY                 | 1,456,416    | -                           | 360,759   | 103,934                   | -                   | 11,199             | -            | -                      | -                                |
| 300 Public Works                    |              |                             |           |                           |                     |                    |              |                        |                                  |
| 310 Highways & Bridges              |              |                             |           |                           |                     |                    |              |                        |                                  |
| 311 Highways, Roads, & Bridges      |              | 4,944,062                   |           |                           |                     |                    |              |                        | 250,000                          |
| 320 Sanitation                      |              |                             |           |                           |                     |                    |              |                        |                                  |
| 321 Sewers                          |              |                             |           |                           |                     |                    |              |                        |                                  |
| 322 Solid Wastes                    |              |                             |           |                           |                     |                    |              |                        |                                  |
| 330 Transportation                  |              |                             |           |                           |                     |                    |              |                        |                                  |
| 331 Airport                         |              |                             |           |                           |                     |                    |              |                        |                                  |
| 332 Railroad                        |              |                             |           |                           |                     |                    |              |                        |                                  |
| 333 Other Transportation            | 11,000       |                             |           |                           |                     |                    |              |                        |                                  |
| 340 Water System                    |              |                             |           |                           |                     |                    |              |                        |                                  |
| 390 Other Public Works              |              |                             |           |                           |                     |                    |              |                        |                                  |
| TOTAL PUBLIC WORKS                  | 11,000       | 4,944,062                   | -         | -                         | -                   | -                  | -            | -                      | 250,000                          |

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(PROVISIONAL) OR (ANNUAL) BUDGET FOR SPINK 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 | 24/7 Sobriety Fund | ROD M&P Fund | Opioid Settlement Fund | Rural Access Infrastructure Fund |
| 400 Health & Welfare          |              |                             |           |                           |                     |                    |              |                        |                                  |
| 410 Economic Assistance       |              |                             |           |                           |                     |                    |              |                        |                                  |
| 411 Support of Poor           | 12,716       |                             |           |                           |                     |                    |              |                        |                                  |
| 412 Public Welfare            |              |                             |           |                           |                     |                    |              |                        |                                  |
| 413 LIEAP                     |              |                             |           |                           |                     |                    |              |                        |                                  |
| 415 Food Stamp Distribution   |              |                             |           |                           |                     |                    |              |                        |                                  |
| 419 Other                     | 6,000        |                             |           |                           |                     |                    |              |                        |                                  |
| 420 Health Assistance         |              |                             |           |                           |                     |                    |              |                        |                                  |
| 421 County Nurse              |              |                             |           |                           |                     |                    |              |                        |                                  |
| 422 Health Services           |              |                             |           |                           |                     |                    |              |                        |                                  |
| 423 Hospital                  |              |                             |           |                           |                     |                    |              |                        |                                  |
| 424 Ambulance                 | 32,392       |                             |           |                           |                     |                    |              |                        |                                  |
| 425 Board of Health           |              |                             |           |                           |                     |                    |              |                        |                                  |
| 426 WIC                       | 78,417       |                             |           |                           |                     |                    |              |                        |                                  |
| 429 Other                     |              |                             |           |                           |                     |                    |              | 35,000                 |                                  |
| 430 Social Services           |              |                             |           |                           |                     |                    |              |                        |                                  |
| 431 Day Care Centers          |              |                             |           |                           |                     |                    |              |                        |                                  |
| 432 Child Support Enforcement |              |                             |           |                           |                     |                    |              |                        |                                  |
| 433 Care of Aged              |              |                             |           |                           |                     |                    |              |                        |                                  |
| 434 Domestic Abuse            |              |                             |           |                           | 8,500               |                    |              |                        |                                  |
| 439 Other                     |              |                             |           |                           |                     |                    |              |                        |                                  |
| 440 Mental Health Services    |              |                             |           |                           |                     |                    |              |                        |                                  |
| 441 Mentally Ill              | 10,900       |                             |           |                           |                     |                    |              |                        |                                  |
| 442 Developmentally Disabled  | 992          |                             |           |                           |                     |                    |              |                        |                                  |
| 443 Drug Abuse                |              |                             |           |                           |                     |                    |              |                        |                                  |
| 444 Mental Health Centers     |              |                             |           |                           |                     |                    |              |                        |                                  |
| 445 Mental Illness Board      | 6,000        |                             |           |                           |                     |                    |              |                        |                                  |
| 449 Other                     |              |                             |           |                           |                     |                    |              |                        |                                  |
| TOTAL HEALTH & WELFARE        | 147,417      | -                           | -         | -                         | 8,500               | -                  | -            | 35,000                 | -                                |

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| Governmental Funds                      |              |                             |           |                           |                     |                    |              |                        |                                  |
|-----------------------------------------|--------------|-----------------------------|-----------|---------------------------|---------------------|--------------------|--------------|------------------------|----------------------------------|
|                                         | General Fund | County Road and Bridge Fund | E911 Fund | Emergency Management Fund | Domestic Abuse Fund | 24/7 Sobriety Fund | ROD M&P Fund | Opioid Settlement Fund | Rural Access Infrastructure Fund |
| 500 Culture & Recreation                |              |                             |           |                           |                     |                    |              |                        |                                  |
| 510 Culture                             |              |                             |           |                           |                     |                    |              |                        |                                  |
| 511 Public Library                      |              |                             |           |                           |                     |                    |              |                        |                                  |
| 512 Historical Museum                   | 20,000       |                             |           |                           |                     |                    |              |                        |                                  |
| 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                         | 17,097       |                             |           |                           |                     |                    |              |                        |                                  |
| 525 Senior Citizens                     | 17,280       |                             |           |                           |                     |                    |              |                        |                                  |
| 529 Other                               |              |                             |           |                           |                     |                    |              |                        |                                  |
| TOTAL CULTURAL & RECREATION             | 54,377       | -                           | -         | -                         | -                   | -                  | -            | -                      | -                                |
| 600 Conservation of Natural Resources   |              |                             |           |                           |                     |                    |              |                        |                                  |
| 610 Soil Conservation                   |              |                             |           |                           |                     |                    |              |                        |                                  |
| 611 County Extension                    | 100,075      |                             |           |                           |                     |                    |              |                        |                                  |
| 612 Soil Conservation Districts         | 7,500        |                             |           |                           |                     |                    |              |                        |                                  |
| 613 Rodent Control                      |              |                             |           |                           |                     |                    |              |                        |                                  |
| 614 Predator Control Districts          |              |                             |           |                           |                     |                    |              |                        |                                  |
| 615 Weed Control                        | 43,942       |                             |           |                           |                     |                    |              |                        |                                  |
| 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 RESOURCES | 151,517      | -                           | -         | -                         | -                   | -                  | -            | -                      | -                                |

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| Governmental Funds                             |              |                             |           |                           |                     |                    |              |                        |                                  |
|------------------------------------------------|--------------|-----------------------------|-----------|---------------------------|---------------------|--------------------|--------------|------------------------|----------------------------------|
|                                                | General Fund | County Road and Bridge Fund | E911 Fund | Emergency Management Fund | Domestic Abuse Fund | 24/7 Sobriety Fund | ROD M&P Fund | Opioid Settlement Fund | Rural Access Infrastructure Fund |
| 700 Urban & Economic Development               |              |                             |           |                           |                     |                    |              |                        |                                  |
| 710 Urban Development                          |              |                             |           |                           |                     |                    |              |                        |                                  |
| 711 Planning & Zoning                          | 84,160       |                             |           |                           |                     |                    |              |                        |                                  |
| 712 Urban & Rural Development                  | 5,000        |                             |           |                           |                     |                    |              |                        |                                  |
| 719 Other                                      |              |                             |           |                           |                     |                    |              |                        |                                  |
| 720 Economic Development                       |              |                             |           |                           |                     |                    |              |                        |                                  |
| 721 Tourism, Ind. & Rec. Development           | 745          |                             |           |                           |                     |                    |              |                        |                                  |
| 729 Other                                      |              |                             |           |                           |                     |                    |              |                        |                                  |
| TOTAL URBAN & ECONOMIC DEVELOPMENT             | 89,905       | -                           | -         | -                         | -                   | -                  | -            | -                      | -                                |
| 750 INTERGOVERNMENTAL EXPENDITURES             |              | 72,000                      |           |                           |                     |                    |              |                        |                                  |
| 800 DEBT SERVICE                               |              |                             |           |                           |                     |                    |              |                        |                                  |
| 850 Payments to Local Education Agencies       |              |                             |           |                           |                     |                    |              |                        |                                  |
| 890 Capital Outlay                             |              |                             |           |                           |                     |                    |              |                        |                                  |
| 900 Other Uses                                 |              |                             |           |                           |                     |                    |              |                        |                                  |
| 910 Other Financing Uses                       |              |                             |           |                           |                     |                    |              |                        |                                  |
| 911 Transfers Out                              | 2,215,300    |                             |           |                           |                     |                    |              |                        |                                  |
| 912 Payments to Refunded Debt Escrow           |              |                             |           |                           |                     |                    |              |                        |                                  |
| 913 Special Items                              |              |                             |           |                           |                     |                    |              |                        |                                  |
| 914 Extraordinary Items                        |              |                             |           |                           |                     |                    |              |                        |                                  |
| 915 Discount on Bonds Issued                   |              |                             |           |                           |                     |                    |              |                        |                                  |
| TOTAL OTHER USES                               | 2,215,300    | -                           | -         | -                         | -                   | -                  | -            | -                      | -                                |
| TOTAL EXPENDITURE APPROPRIATIONS               | 6,263,124    | 5,016,062                   | 360,759   | 103,934                   | 8,500               | 11,199             | 16,300       | 35,000                 | 250,000                          |
| Capital Outlay Accumulations<br>(SDCL 7-21-51) |              |                             |           |                           |                     |                    |              |                        |                                  |
| TOTAL APPROPRIATIONS                           | 6,263,124    | 5,016,062                   | 360,759   | 103,934                   | 8,500               | 11,199             | 16,300       | 35,000                 | 250,000                          |