Appendix D1: Appropriations by Department/Function

(PROVISIONAL) OR (ANNUAL) BUDGET FOR CODINGTON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	E-911 Fund	Emergency Mngt. Fund	Victim Crime Fund	Domestic Abuse Fund	WIC Fund	24/7 Sobriety Fund	M&P Relief Fund	Search and Rescue Fund	Rural Access Inf. Fund	Capitol Project Fund	Fund
100 General Government														
110 Legislative														
111 Board of County Commissioners	452,006													
112 Contingency (7-21-6 1)	300,000													
120 Elections	32,900													
130 Judicial System	72,000													
140 Financial Administration														
141 Auditor	404,375													
142 Treasurer	705,022													
143 Finance Office														
149 Other Collection Agency	30,000													
150 Legal Services														
151 States Attorney	1,152,182					118,678								
152 Public Defender	115,148													
153 Court Appointed Attorney	790,000													
154 Abused and Neglected Child Defense	3,000													
155 Catastrophic Legal	70,000													
160 Other														
161 General Government Building	1,062,380													
162 Director of Equalization	988,074													
163 Register of Deeds	489,223									107,000				
164 Judgments														
165 Veterans' Service Officer	215,681													
166 Predatory Animal (GFP)	12,800													
167 Disability Coordinator														
168 Unemployment Insurance	12,000													
169 Other (Watertown Transit)	35,000													
170 Geographic Information System														
171 Information Technology														
172 Human Resources														
TOTAL GENERAL GOVERNMENT	6,939,591	-	-	-	-	118,678	-	-	-	107,000	-	-	-	-

Appendix D1: Appropriations by Department/Function

(PROVISIONAL) OR (ANNUAL) BUDGET FOR CODINGTON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	E-911 Fund	Emergency Mngt. Fund	Victim Crime Fund	Domestic Abuse Fund	WIC Fund	24/7 Sobriety Fund	M&P Relief Fund	Search and Rescue Fund	Rural Access Inf. Fund	Capitol Project Fund	Fund
200 Public Safety														
210 Law Enforcement														
211 Sheriff	2,642,709													
212 County Jail	3,724,363								155,800					
213 Coroner	82,250													
214 County-Wide Law Enforcement														
215 Juvenile Detention/Youth at Risk	5,000													
219 Humane Society	20,000													
220 Protective & Emergency Services														
221 Fire Protection														
222 Emergency & Disaster Services					323,408									
223 Flood Control														
225 Communications Center (911)				504,000										
229 Other (Search & Rescue)											50,000			
TOTAL PUBLIC SAFETY	6,474,322	-	-	504,000	323,408	-	-	-	155,800	-	50,000	-	-	-
300 Public Works														
310 Highways & Bridges														
311 Highways, Roads, & Bridges		6,906,361										261,000		
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	-	6,906,361	-	-	-	-	-	-	-	-	-	261,000	-	-

Appendix D1: Appropriations by Department/Function

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For the Year January 1, 2027 through December 31, 2027

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	General Fund	County Road and Bridge Fund	Bond Redemption Fund	E-911 Fund	Emergency Mngt. Fund	Victim Crime Fund	Domestic Abuse Fund	WIC Fund	24/7 Sobriety Fund	M&P Relief Fund	Search and Rescue Fund	Rural Access Inf. Fund	Capitol Project Fund	Fund
400 Health & Welfare														
410 Economic Assistance														
411 Support of Poor	609,312													
412 Public Welfare														
413 LIEAP														
415 Food Stamp Distribution														
419 Other (Watertown Cares)	10,000													
420 Health Assistance														
421 County Nurse	121,951													
422 Health Services														
423 Hospital														
424 Ambulance														
425 Board of Health														
426 WIC								87,662						
428 West Nile Prevention	37,680													
430 Social Services														
431 Day Care Facility	30,000													
432 Child Support Enforcement														
433 Senior Aid	28,371													
434 Domestic Abuse	12,000						7,500							
439 Other														
440 Mental Health Services														
441 Mentally Ill	55,000													
442 Developmentally Disabled	4,000													
443 Drug Abuse														
444 Mental Health Centers	104,276													
445 Mental Illness Board	50,000													
449 Other														
TOTAL HEALTH & WELFARE	1,062,590	-	-	-	-	-	7,500	87,662	-	-	-	-	-	-

Appendix D1: Appropriations by Department/Function

(PROVISIONAL) OR (ANNUAL) BUDGET FOR CODINGTON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	E-911 Fund	Emergency Mngt. Fund	Victim Crime Fund	Domestic Abuse Fund	WIC Fund	24/7 Sobriety Fund	M&P Relief Fund	Search and Rescue Fund	Rural Access Inf. Fund	Capitol Project Fund	Fund
500 Culture & Recreation														
510 Culture														
511 Public Library														
512 Historical Museum	8,000													
513 County Monuments														
514 Historical Sites	6,500													
515 Memorial Day Expense	150													
516 Arts														
519 Other														
520 Recreation														
521 Recreation Program/Boys & Girls Club	110,031													
522 Parks	325,970													
523 Exhibition Building O & M	471,170													
524 County Fair														
525 Senior Citizens														
529 Other (Zoological)	26,000													
TOTAL CULTURAL & RECREATION	947,821	-	-	-	-	-	-	-	-	-	-	-	-	-
600 Conservation of Natural Resources														
610 Soil Conservation														
611 County Extension	245,304													
612 Soil Conservation Districts	25,000													
613 Rodent Control														
614 Predator Control Districts														
615 Weed Contol	312,340													
616 Grasshopper & Pest Control														
617 Waterfowl	15,000													
620 Water Conservation														
621 Geological Survey														
622 Weather Modification														
623 Water Districts (flood monitoring stations)	12,000													
624 Drainage Commission														
629 Other														
TOTAL CONSERVATION OF NATURAL RESOURCES	609,644	-	-	-	-	-	-	-	-	-	-	-	-	-

Appendix D1: Appropriations by Department/Function

(PROVISIONAL) OR (ANNUAL) BUDGET FOR CODINGTON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

	Governmental Funds														
	General Fund	County Road and Bridge Fund	Bond Redemption Fund	E-911 Fund	Emergency Mngt. Fund	Victim Crime Fund	Domestic Abuse Fund	WIC Fund	24/7 Sobriety Fund	M&P Relief Fund	Search and Rescue Fund	Rural Access Inf. Fund	Capitol Project Fund	Fund
700 Urban & Economic Development														
710 Urban Development														
711 Planning & Zoning	100,349													
712 Urban & Rural Development														
719 Other														
720 Economic Development														
721 Tourism, Ind. & Rec. Development	750													
729 Economic Development (Focus Watertown)	30,000													
TOTAL URBAN & ECONOMIC DEVELOPMENT	131,099	-	-	-	-	-	-	-	-	-	-	-	-	-
750 INTERGOVERNMENTAL EXPENDITURES		40,000												
800 DEBT SERVICE														
850 Payments to Local Education Agencies														
890 Capital Outlay			2,405,000										11,552,100	
900 Other Uses														
910 Other Financing Uses														
911 Transfers Out	2,330,067													
912 Payments to Refunded Debt Escrow														
913 Special Items														
914 Extraordinary Items														
915 Discount on Bonds Issued														
TOTAL OTHER USES	2,330,067	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE APPROPRIATIONS	18,495,134	6,946,361	2,405,000	504,000	323,408	118,678	7,500	87,662	155,800	107,000	50,000	261,000	11,552,100	-
Capital Outlay Accumulations (SDCL 7-21-51)														
TOTAL APPROPRIATIONS	18,495,134	6,946,361	2,405,000	504,000	323,408	118,678	7,500	87,662	155,800	107,000	50,000	261,000	11,552,100	-

Appendix D2: Means of Finance

(PROVISIONAL) OR (ANNUAL) BUDGET FOR CODINGTON COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	E-911 Fund	Emergency Mmg. Fund	Victim Crime Fund	Domestic Abuse Fund	WIC Fund	24/7 Sobriety Fund	M&P Relief Fund	Search and Rescue Fund	Rural Access Inf. Fund	Captiol Project Fund	Fund
Cash Balance Applied	4,757,694	2,000,000	-	-	53,000	4,000	-	4,000	30,000	-	-	261,000	-	-
311 Current Property Tax Amount	10,909,090		2,405,000											
Less current uncollected														
311 TIF Property Taxes														
312/319 - Other Taxes	50,900	330,000												
NET TOTAL TAXES	10,959,990	330,000	2,405,000	-	-	-	-	-	-	-	-	-	-	-
320 Licenses & Permits	42,000						5,000							
330 Intergovernmental Revenue	699,000	2,737,500		501,500	70,000									
340 Charges for Goods & Services	1,209,800	43,000					2,500	45,000	80,000	11,000	25,000			
350 Fines & Forfeits	45,000													
360 Miscellaneous Revenue	447,000			2,500				1,342			25,000			
370 Other Financing Sources	334,650	1,835,861			200,408	114,678		37,320	45,800	96,000			11,552,100	
TOTAL OTHER REVENUES	2,777,450	4,616,361	-	504,000	270,408	114,678	7,500	83,662	125,800	107,000	50,000	-	11,552,100	-
NET MEANS OF FINANCE	18,495,134	6,946,361	2,405,000	504,000	323,408	118,678	7,500	87,662	155,800	107,000	50,000	261,000	11,552,100	-
TOTAL APPROPRIATIONS	18,495,134	6,946,361	2,405,000	504,000	323,408	118,678	7,500	87,662	155,800	107,000	50,000	261,000	11,552,100	-

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 CODINTON COUNTY, SOUTH DAKOTA

NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of Codington County, will meet in the courthouse at Watertown, South Dakota on September 1st, 2026 at 9:00 a.m. 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 the Provisional Budget.

Brenda Hanten County Auditor

Codington County, South Dakota