

PROVISIONAL BUDGET FOR KINGSBURY COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds													
	General Fund	County Road and Bridge Fund	207 911 Fund	209 Dare Fund	226 EM Fund	229 Domestic Abuse Fund	235 Rev Loan Fund	248 24/7 Fund	250 MP & R Fund	295 RAIF Fund	301 Big Ditch Fund	402 TIF #1 Bond Fund	601 MERP Fund
Cash Balance Applied	(14) 325,421	(13) 288,712	32,020	-	-	-	48,000	2,500	21,750	280,000	2,000	-	-
311 Current Property Tax Amount	(1) 2,827,095	(2) 1,237,700											
Less Road & Bridge Levy to Cities		(3) (51,572)											
311 TIF Property Taxes												250,000	
312/319 - Other Taxes	10,280	269,900											
NET TOTAL TAXES	2,837,375	1,456,028	-	-	-	-	-	-	-	-	-	250,000	-
320 Licenses & Permits	11,300	2,700											
330 Intergovernmental Revenue	(4) 89,458	1,711,510	75,000		(5) 450								(16) 80,000
340 Charges for Goods & Services	(7) 369,370	8,000				300		1,000	4,000				
350 Fines & Forfeits	1,600					50							
360 Miscellaneous Revenue	99,400	(8) 45,000	(9) 1,800	1,800	(10) 1,000	10	27,000	500	1,000	20,000		(11) 187,000	
370 Other Financing Sources		200,000			(12) 127,355								
TOTAL OTHER REVENUES	571,128	1,967,210	76,800	1,800	128,355	810	27,000	1,500	5,000	20,000	-	187,000	80,000
NET MEANS OF FINANCE	3,733,924	3,711,950	108,820	1,800	128,355	810	75,000	4,000	26,750	300,000	2,000	437,000	80,000
TOTAL APPROPRIATIONS	(13) 3,733,924	3,711,950	108,820	1,800	128,355	810	75,000	4,000	26,750	300,000	2,000	437,000	80,000

Proprietary Funds		
	Solid Waste Fund	Unemployment Fund
Net Position, January 1		
Estimated Revenue		
Less Expenses		
Net Position, December 31		

ADOPTION OF PROVISIONAL BUDGET FOR _____ COUNTY, SOUTH DAKOTA

NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of _____ County, will meet in the courthouse at _____, South Dakota on _____ September, ___, 20__ at _____ for the purpose of considering the foregoing Provisional Budget for the year 20__ 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 ___ day of _____, 20__. 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.

County Auditor

South Dakota

CHANGES TO PROVISIONAL BUDGET (MEANS OF FINANCE)

- 1- Used original growth of 3% for provisional, lowered to .96% after removing TIF values
- 2- Same as above
- 3- Same as above
- 4- Lowered receipt of Bank Franchise Tax to from \$45,000 to \$37,000 – current year is \$33,790.00 (General)
- 5- Removed grant income for EM Salary – have not received any for 2026 yet.
- 6- Increased MERP income to \$80,000 – Fund should be self-funded
- 7- Used actual income from law enforcement contracts (General)
- 8- Lowered interest income using avg for 2026. (Highway)
- 9- Added interest income for 911 fund
- 10- Lowered interest income using avg for 2026 (EM)
- 11- Moved from cash applied to donation income (Riverview)
- 12- Increased due to not receiving grant income and not accounting for grant income in 2027
- 13- GF budget increased mostly due to budgeting the above cash transfer to EM
- 14- Cash applied for GF increased mostly due to decrease in taxes and increased cash transfer amounts
- 15- Cash applied for Highway increased due to decrease in taxes.