

for year January 1, 2027 through December 31, 2027

|                                           | General Fund | Road & Bridge Fund | E911 Fund | Domestic Abuse Fund | Dissolved Township Fund | 24/7 Fund | ROD M & P Fund | Opioid Settlement | Rural Access Infrastructure Fund |
|-------------------------------------------|--------------|--------------------|-----------|---------------------|-------------------------|-----------|----------------|-------------------|----------------------------------|
| 100 General Government                    |              |                    |           |                     |                         |           |                |                   |                                  |
| 110 Legislative                           |              |                    |           |                     |                         |           |                |                   |                                  |
| 111 Board of County Commissioners         | 102,660      |                    |           |                     |                         |           |                |                   |                                  |
| 112 Contingency                           | 100,000      |                    |           |                     |                         |           |                |                   |                                  |
| 120 Elections                             | 2,800        |                    |           |                     |                         |           |                |                   |                                  |
| 130 Judicial System                       | 40,900       |                    |           |                     |                         |           |                |                   |                                  |
| 140 Financial Administration              |              |                    |           |                     |                         |           |                |                   |                                  |
| 143 Finance Office                        | 236,400      |                    |           |                     |                         |           |                |                   |                                  |
| 150 Legal Services                        |              |                    |           |                     |                         |           |                |                   |                                  |
| 151 States Attorney                       | 146,155      |                    |           |                     |                         |           |                |                   |                                  |
| 160 Other                                 |              |                    |           |                     |                         |           |                |                   |                                  |
| 161 General Government Building           | 90,980       |                    |           |                     |                         |           |                |                   |                                  |
| 162 Director of Equalization              | 275,800      |                    |           |                     |                         |           |                |                   |                                  |
| 163 Register of Deeds                     | 107,005      |                    |           |                     |                         |           | 33,500         |                   |                                  |
| 165 Veterans' Service Officer             | 6,500        |                    |           |                     |                         |           |                |                   |                                  |
| 166 Predatory Animal (GFP)                | 8,315        |                    |           |                     |                         |           |                |                   |                                  |
| 170 GIS                                   | 1,200        |                    |           |                     |                         |           |                |                   |                                  |
| 171 Information Technology                | 10,000       |                    |           |                     |                         |           |                |                   |                                  |
| TOTAL GENERAL GOVERNMENT                  | 1,128,715    | 0                  | 0         | 0                   | 0                       | 0         | 33,500         | 0                 | 0                                |
| 200 Public Safety                         |              |                    |           |                     |                         |           |                |                   |                                  |
| 210 Law Enforcement                       |              |                    |           |                     |                         |           |                |                   |                                  |
| 211 Sheriff                               | 834,525      |                    |           |                     |                         |           |                |                   |                                  |
| 212 County Jail                           | 59,300       |                    |           |                     |                         |           |                |                   |                                  |
| 213 Coroner                               | 3,345        |                    |           |                     |                         |           |                |                   |                                  |
| 219 Other                                 |              |                    |           |                     |                         | 8,400     |                |                   |                                  |
| 220 Protective & Emergency Services       |              |                    |           |                     |                         |           |                |                   |                                  |
| 221 Fire Protection                       | 61,500       |                    |           |                     |                         |           |                |                   |                                  |
| 222 Emergency & Disaster Services         | 4,000        |                    |           |                     |                         |           |                |                   |                                  |
| 225 Communication Center (E-911)          |              |                    | 68,000    |                     |                         |           |                |                   |                                  |
| 294 Opioid Settlement                     |              |                    |           |                     |                         |           |                | 10,000            |                                  |
| TOTAL PUBLIC SAFETY                       | 962,670      | 0                  | 68,000    | 0                   | 0                       | 8,400     | 0              | 10,000            | 0                                |
| 300 Public Works                          |              |                    |           |                     |                         |           |                |                   |                                  |
| 310 Highways & Bridges                    |              |                    |           |                     |                         |           |                |                   |                                  |
| 311 Highways, Roads, & Bridges            |              | 3,551,350          |           |                     | 2,000                   |           |                |                   | 80,000                           |
| TOTAL PUBLIC WORKS                        | 0            | 3,551,350          | 0         | 0                   | 2,000                   | 0         | 0              | 0                 | 80,000                           |
| 400 Health & Welfare                      |              |                    |           |                     |                         |           |                |                   |                                  |
| 410 Economic Assistance                   |              |                    |           |                     |                         |           |                |                   |                                  |
| 411 Support of Poor                       | 8,500        |                    |           |                     |                         |           |                |                   |                                  |
| 412 Public Welfare                        | 100          |                    |           |                     |                         |           |                |                   |                                  |
| 420 Health Assistance                     |              |                    |           |                     |                         |           |                |                   |                                  |
| 421 County Nurse                          |              |                    |           |                     |                         |           |                |                   |                                  |
| 422 WIC                                   |              |                    |           |                     |                         |           |                |                   |                                  |
| 424 Ambulance                             | 28,550       |                    |           |                     |                         |           |                |                   |                                  |
| 430 Social Services                       |              |                    |           |                     |                         |           |                |                   |                                  |
| 434 Domestic Abuse                        | 1,500        |                    |           | 1,000               |                         |           |                |                   |                                  |
| 440 Mental Health Services                |              |                    |           |                     |                         |           |                |                   |                                  |
| 441 Mentally Ill                          | 24,640       |                    |           |                     |                         |           |                |                   |                                  |
| TOTAL HEALTH & WELFARE                    | 63,290       | 0                  | 0         | 1,000               | 0                       | 0         | 0              | 0                 | 0                                |
| 500 Culture & Recreation                  |              |                    |           |                     |                         |           |                |                   |                                  |
| 520 Recreation                            |              |                    |           |                     |                         |           |                |                   |                                  |
| 521 Lemmon Junior Livestock               |              |                    |           |                     |                         |           |                |                   |                                  |
| 524 County Fair                           | 15,000       |                    |           |                     |                         |           |                |                   |                                  |
| 525 Senior Citizens                       | 5,500        |                    |           |                     |                         |           |                |                   |                                  |
| 526 Public Transportation                 | 8,000        |                    |           |                     |                         |           |                |                   |                                  |
| 529 Lemmon Grandstands                    | 1,000        |                    |           |                     |                         |           |                |                   |                                  |
| TOTAL CULTURAL & RECREATION               | 29,500       | 0                  | 0         | 0                   | 0                       | 0         | 0              | 0                 | 0                                |
| 600 Conservation of Natural Resources     |              |                    |           |                     |                         |           |                |                   |                                  |
| 610 Soil Conservation                     |              |                    |           |                     |                         |           |                |                   |                                  |
| 611 County Extension                      | 18,970       |                    |           |                     |                         |           |                |                   |                                  |
| 612 Soil Conservation Districts           | 23,850       |                    |           |                     |                         |           |                |                   |                                  |
| 615 Weed Control                          | 82,615       |                    |           |                     |                         |           |                |                   |                                  |
| TOTAL CONSERVATION OF NATURAL RESOURCES   | 125,435      | 0                  | 0         | 0                   | 0                       | 0         | 0              | 0                 | 0                                |
| 700 Urban & Economic Development          |              |                    |           |                     |                         |           |                |                   |                                  |
| 711 Planning & Zoning                     | 6,700        |                    |           |                     |                         |           |                |                   |                                  |
| 712 Tourism, Ind. & Rec. Development      | 36,635       |                    |           |                     |                         |           |                |                   |                                  |
| TOTAL URBAN & ECONOMIC DEVELOPMENT        | 43,335       | 0                  | 0         | 0                   | 0                       | 0         | 0              | 0                 | 0                                |
| 800 Debt Service                          |              |                    |           |                     |                         |           |                |                   |                                  |
| 800 Debt Service                          | 0            | 62,000             |           |                     |                         |           |                |                   |                                  |
| TOTAL DEBT SERVICE                        | 0            | 62,000             |           |                     |                         |           |                |                   |                                  |
| 850 Payment of Local Education Agencies   |              |                    |           |                     |                         |           |                |                   |                                  |
| 850 Local Education Agencies              | 211,150      |                    |           |                     |                         |           |                |                   |                                  |
| TOTAL PAYMENT TO LOCAL EDUCATION AGENCIES | 211,150      | 0                  | 0         | 0                   | 0                       | 0         | 0              | 0                 | 0                                |
| 900 Other Uses                            |              |                    |           |                     |                         |           |                |                   |                                  |
| 910 Other Financing Uses                  |              |                    |           |                     |                         |           |                |                   |                                  |
| 911 Transfers Out                         |              |                    |           |                     |                         |           |                |                   |                                  |

|                                                |                  |                  |               |              |              |              |               |               |               |
|------------------------------------------------|------------------|------------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|
| TOTAL OTHER USES                               | 0                | 0                | 0             | 0            | 0            | 0            | 0             | 0             | 0             |
| <b>TOTAL EXPENDITURE APPROPRIATIONS</b>        | <b>2,564,095</b> | <b>3,613,350</b> | <b>68,000</b> | <b>1,000</b> | <b>2,000</b> | <b>8,400</b> | <b>33,500</b> | <b>10,000</b> | <b>80,000</b> |
| Capital Outlay Accumulations<br>(SDCL 7-21-51) | 400,000          | 200,000          |               |              |              |              |               |               |               |
| <b>TOTAL APPROPRIATIONS</b>                    | <b>2,964,095</b> | <b>3,813,350</b> | <b>68,000</b> | <b>1,000</b> | <b>2,000</b> | <b>8,400</b> | <b>33,500</b> | <b>10,000</b> | <b>80,000</b> |
| Cash Balance Applied                           | 57,515           | 497              |               |              |              | 5,275        | 25,300        | 5,800         | 78,200        |
| 311 Current Property Tax Levy                  | 2,131,030        | 853,965          |               |              | 1,000        |              |               |               |               |
| Less current uncollected                       | -200             | -100             |               |              |              |              |               |               |               |
| Less 25% to Cities                             |                  | -24,562          |               |              |              |              |               |               |               |
| 312/319 - Other Taxes                          | 16,540           | 156,500          |               |              |              |              |               |               |               |
| <b>NET TOTAL TAXES</b>                         | <b>2,147,370</b> | <b>985,803</b>   | <b>0</b>      | <b>0</b>     | <b>1,000</b> | <b>0</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      |
| 320 Licenses & Permits                         | 4,700            | 600              |               | 499          |              |              |               |               |               |
| 330 Intergovernmental Revenue                  | 276,450          | 2,800,150        | 66,000        |              |              |              |               |               |               |
| 340 Charges for Goods & Services               | 426,550          | 13,300           |               | 499          |              | 3,000        | 7,500         |               |               |
| 350 Fines & Forfeits                           | 2,010            |                  |               |              |              |              |               |               |               |
| 360 Miscellaneous Revenue                      | 49,000           | 10,500           | 2,000         | 2            | 1,000        | 125          | 700           | 4,200         | 1,800         |
| 370 Other Financing Sources                    | 500              | 2,500            |               |              |              |              |               |               |               |
| 380 Residual Equity Transfers In               |                  |                  |               |              |              |              |               |               |               |
| <b>NET MEANS OF FINANCE</b>                    | <b>2,964,095</b> | <b>3,813,350</b> | <b>68,000</b> | <b>1,000</b> | <b>2,000</b> | <b>8,400</b> | <b>33,500</b> | <b>10,000</b> | <b>80,000</b> |
| <b>TOTAL APPROPRIATIONS</b>                    | <b>2,964,095</b> | <b>3,813,350</b> | <b>68,000</b> | <b>1,000</b> | <b>2,000</b> | <b>8,400</b> | <b>33,500</b> | <b>10,000</b> | <b>80,000</b> |

**2027 PROVISIONAL BUDGET FOR  
PERKINS COUNTY, SOUTH DAKOTA**

NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of Perkins County, will meet in the Courthouse at Bison, South Dakota on Tuesday, September 1, 2026 at 3:00 PM 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. 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, objections, items, schedules, appropriations, estimates, amounts and matters set forth and contained in the Provisional Budget.

*Sara M Stadler* **SEAL**

Sara Stadler, Perkins County Finance Officer  
Perkins County, Bison, South Dakota

