

ANNUAL BUDGET FOR CLAY COUNTY, SD
For the Year January 1, 2025 through December 31, 2025
Governmental Funds

	General Fund	County Road and Bridge Fund	Bond Redemption Fund	Emergency Management Fund	E-911 Fund	Domestic Abuse Fund	Fire Protection Fund	Ditch Assessment Fund	24/7 Sobriety Fund	Modernization & Preservation Fund	Rural Access Infrastructure Fund	Capital Project Fund
100 General Government												
110 Legislative												
111 Board of County Commissioners	252243											
112 Contingency	130000											
120 Elections	12775											
130 Judicial System	77100											
140 Financial Administration												
141 Auditor	318468											
142 Treasurer	582024											
143 Finance Office												
149 Other												
150 Legal Services												
151 States Attorney	602146											
152 Public Defender	400000											
153 Court Appointed Attorney	72000											
154 Abused and Neglected Child Defense	20000											
159 Other												
160 Other												
161 General Government Building	631208											2140000
162 Director of Equalization	334267											
163 Register of Deeds	223207									22500		
164 Judgments												
165 Veterans' Service Officer	31844											
166 Predatory Animal (GFP)	1261											
167 Disability Coordinator												
168 Self Insurance Plan												
169 Other												
170 Geographic Information System												
171 Information Technology	70000											
172 Human Resources	13000											
TOTAL GENERAL GOVERNMENT	3,771,543	-	-	-	-	-	-	-	-	22,500	-	21,400,000
200 Public Safety												
210 Law Enforcement												
211 Sheriff	1291009											
212 County Jail	1284973								58850			
213 Coroner	19400											
214 County-Wide Law Enforcement												
215 Juvenile Detention												
219 Other Law Enforcement												
220 Protective & Emergency Services												
221 Fire Protection							251072					
222 Emergency & Disaster Services	6140			138246								
223 Flood Control												
225 Communications Center (911)	197464				188025							
229 Other Prot. & Emerg. Services												
TOTAL PUBLIC SAFETY	2,798,986	-	-	138,246	188,025	-	251,072	-	58,850	-	-	-

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300 Public Works												
310 Highways & Bridges												
311 Highways, Roads, & Bridges		5106400									112000	
320 Sanitation												
321 Sewers												
322 Solid Wastes	900											
330 Transportation												
331 Airport												
332 Railroad												
333 Other Transportation												
340 Water System												
390 Other Public Works												
TOTAL PUBLIC WORKS	900	5,106,400	-	-	-	-	-	-	-	-	112,000	-
400 Health & Welfare												
410 Economic Assistance												
411 Support of Poor	65500											
412 Public Welfare	1300											
413 LIEAP												
415 Food Stamp Distribution												
419 Other - Catastrophic Poor Relief Fund	2000											
420 Health Assistance												
421 County Nurse	7655											
422 Health Services												
423 Hospital												
424 Ambulance	41818											
425 Board of Health												
426 WIC	97203											
429 Other												
430 Social Services												
431 Day Care Centers												
432 Child Support Enforcement												
433 Care of Aged												
434 Domestic Abuse						3300						
439 Other												
440 Mental Health Services												
441 Mentally Ill	87300											
442 Developmentally Disabled												
443 Drug Abuse	9524											
444 Mental Health Centers	21274											
445 Mental Illness Board												
449 Other												
TOTAL HEALTH & WELFARE	333,574	-	-	-	-	3,300	-	-	-	-	-	-

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500 Culture & Recreation												
510 Culture												
511 Public Library	4000											
512 Historical Museum												
513 County Monuments												
514 Historical Sites	10800											
515 Memorial Day Expense												
516 Arts												
519 Other												
520 Recreation												
521 Recreation Program												
522 Parks												
523 Exhibition Building O & M												
524 County Fair	8250											
525 Senior Citizens	8595											
529 Other												
TOTAL CULTURAL & RECREATION	31,645	-	-	-	-	-	-	-	-	-	-	-
600 Conservation of Natural Resources												
610 Soil Conservation												
611 County Extension	92990											
612 Soil Conservation Districts												
613 Rodent Control												
614 Predator Control Districts												
615 Weed Control	203078											
616 Grasshopper & Pest Control												
619 Other												
620 Water Conservation												
621 Geological Survey												
622 Weather Modification												
623 Water Conservation Districts												
624 Drainage Commission												
629 Other - Ditch Assessment							607670					
TOTAL CONSERVATION OF NATURAL RESOURC	296,068	-	-	-	-	-	-	607,670	-	-	-	-
700 Urban & Economic Development												
710 Urban Development												
711 Planning & Zoning	78857											
712 Urban & Rural Development	13380											
719 Other												
720 Economic Development												
721 Tourism, Ind. & Rec. Development	1050											
729 Other												
TOTAL URBAN & ECONOMIC DEVELOPMENT	93,287	-	-	-	-	-	-	-	-	-	-	-
750 INTERGOVERNMENTAL EXPENDITURES												
800 DEBT SERVICE												
			2,656,488									

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850 Payments to Local Education Agencies												
890 Capital Outlay												
900 Other Uses												
910 Other Financing Uses												
911 Transfers Out	2339461											
912 Payments to Refunded Debt Escrow												
913 Special Items												
914 Extraordinary Items												
915 Discount on Bonds Issued												
TOTAL OTHER USES	2,339,461	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE APPROPRIATIONS	9,665,464	5,106,400	2,656,488	138,246	188,025	3,300	251,072	607,670	58,850	22,500	112,000	21,400,000
Capital Outlay Accumulations (SDCL 7-21-51)												
TOTAL APPROPRIATIONS	9,665,464	5,106,400	2,656,488	138,246	188,025	3,300	251,072	607,670	58,850	22,500	112,000	21,400,000

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Cash Balance Applied	3,224,075	693,985		48,000	90,000			484,035	4,000	10,000		
311 Current Property Tax Levy	6,127,330		2,656,488				251,072					
Less current uncollected												
Less 25% to Cities	29,507											
311 TIF Property Taxes												
312/319 - Other Taxes	28,000	440,000										
NET TOTAL TAXES	6,125,823	440,000	2,656,488	-	-	-	251,072	-	-	-	-	-
320 Licenses & Permits	19,750					2,200						
330 Intergovernmental Revenue	173,865	1,676,500		20,200	97,000				54,850		112,000	
340 Charges for Goods & Services	545,910	21,000			225	1,100				12,500		
350 Fines & Forfeits	29,250											
360 Miscellaneous Revenue	51,000	5,000		500	800		13,214	123,635				
370 Other Financing Sources	4,500	2,269,915		69,546								21,400,000
TOTAL OTHER REVENUES	824,275	3,972,415	-	90,246	98,025	3,300	13,214	123,635	54,850	12,500	112,000	21,400,000
SUBTOTAL (Cash + Taxes + Other Rev)	10,174,173	5,106,400	2,656,488	138,246	188,025	3,300	264,286	607,670	58,850	22,500	112,000	21,400,000
Less 5% (SDCL 7-21-18)	508,709						13,214					
NET MEANS OF FINANCE	9,665,464	5,106,400	2,656,488	138,246	188,025	3,300	251,072	607,670	58,850	22,500	112,000	21,400,000
TOTAL APPROPRIATIONS	9,665,464	5,106,400	2,656,488	138,246	188,025	3,300	251,072	607,670	58,850	22,500	112,000	21,400,000

40,210,015

Appendix D4: Adopted Budget Levies & Resolution

ANNUAL BUDGET FOR CLAY COUNTY, SD
For the Year January 1, 2025 to December 31, 2025

Tax Levy in	Dollars	\$'s/1,000
COUNTY TAX LEVIES		
WITHIN LIMITED LEVY:		
* General County Purposes (10-12-9)	6,127,330.00	
Library		
LIMITED LEVY (10-12-21) - SUB TOTAL		
OUTSIDE LIMITED LEVY:	6,127,330.00	4.0105
County Snow Removal Fund (34-5-2)		
County Road and Bridge (10-12-13)		
Courthouse, Jail, etc., Bldg. (7-25-1)		
Bond Interest Sinking (7-24-18)	2,656,488.00	
Ag Building (7-27-1)		
UNLIMITED LEVY - SUB TOTAL	2,656,488.00	1.7387
LIMITED AND UNLIMITED LEVY - SUB-TOTAL	8,783,818.00	5.7492
OTHER SPECIAL LEVIES		
Secondary Road (Unorg. PT-76) (31-12-27)		
Fire Protection (34-31-3)	251,072.00	0.2838
TOTAL TAXES LEVIED BY COUNTY	9,034,890.00	6.0330

RESOLUTION #

ADOPTION OF ANNUAL BUDGET FOR CLAY 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 CLAY County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2025 and ending December 31, 2025 and the same is hereby approved and adopted by the Board of County Commissioners of Clay County, South Dakota, this 24th day of September, 2024. The Annual Budget so adopted is available for public inspection during normal business hours at the office of the County Auditor, Clay County, South Dakota. The accompanying taxes are levied by Clay County for the year January 1, 2024 through December 31, 2024.

BOARD OF COUNTY COMMISSIONERS OF Clay County, South Dakota

Elizabeth J. Smith Chairwoman
Richard Howard Commissioner
[Signature] Commissioner
[Signature] Commissioner
[Signature] Commissioner

ATTEST *Cassie R. Curry* County Auditor



* These Amounts include the 25% to be distributed to cities. As of September 24, 2024 these levies are not approved by the Department of Revenue