2026 Requested Provisional Budget compared to 2025 Annual Budget-FR CO

General Fund (10100)	2025 Budget	August-25 Expenses	Percentage	2026 Requested	Increase or Decrease	8/13/2025 Commissioners Review
				= Required by Law		
111 Commissioners	$139,700.00	$126,201.08	45%	$177,267.00	**$37,567.00**	
112 Contingency	$150,000.00	$0.00	0%	$150,000.00	$0.00	
120 Elections	$33,560.00	$6,016.43	17%	$36,021.00	**$2,461.00**	
130 Judicial System	$10,600.00	$10,210.97	96%	$16,600.00	**$6,000.00**	
141 Auditor	$329,550.00	$212,717.99	65%	$341,519.00	**$11,969.00**	
142 Treasurer	$346,250.00	$179,836.38	52%	$357,163.00	**$10,913.00**	
151 States Atty	$274,595.00	$160,684.42	59%	$284,814.00	**$10,219.00**	
153 Crt Appt'd Attorney	$242,500.00	$166,702.82	59%	$248,000.00	**$5,500.00**	
154 Abuse & Neglect	$25,000.00	$17,265.70	69%	$25,000.00	$0.00	
158 Rural Atty Recruitment	$8,760.00	$4,379.76	50%	???????	$0.00	
159 CASA	$2,250.00	$2,250.00	100%	$5,000.00	**$2,750.00**	
161 General Gov't Bldg	$311,825.00	$167,677.04	54%	$307,396.00	**-$4,429.00**	
162 Dir of Equal	$325,700.00	$215,910.79	66%	$404,462.00	**$78,762.00**	
163 Reg of Deeds	$216,925.00	$122,232.21	56%	$224,573.00	**$7,648.00**	
165 Vet Svc Officer	$69,970.00	$40,801.79	58%	$50,807.00	**-$19,163.00**	
166 Predator Animal	$5,182.00	$2,590.77	50%	$5,182.00	$0.00	
170 GIS	$84,655.00	$46,642.44	54%	$87,255.00	**$2,600.00**	
171 IT/Data Process	$171,706.00	$123,300.58	65%	$172,000.00	**$294.00**	
211 Sheriff	$1,117,195.00	$843,275.40	75%	$1,136,994.00	**$19,799.00**	
212 Jail	$943,700.00	$503,702.11	52%	$964,081.00	**$20,381.00**	
213 Coroner	$26,965.00	$19,017.29	53%	$26,965.00	$0.00	
215 Juvenile Care	$30,000.00	$42,850.00	108%	$30,000.00	$0.00	
216 Airplane	$5,500.00	$2,700.00	49%	$5,500.00	$0.00	
224 Search & Rescue	$1,300.00	$0.00	0%	$1,300.00	$0.00	
225 911 Signs	$6,600.00	$4,225.76	64%	$7,000.00	**$400.00**	
411 County Poor	$5,000.00	$8,051.52	100%	$5,000.00	$0.00	
421 County Nurse	$7,205.00	$0.00	0%	$7,205.00	$0.00	
433 Prairie Hills Transit	$13,000.00	$13,000.00	100%	$14,500.00	**$1,500.00**	
TOTAL PAGE 1	**$4,905,193.00**	**$3,042,243.25**		**$5,091,604.00**	**$186,411.00**	**$0.00**

			August-25		= Required by Law		8/13/2025
General Fund (10100)		**2025 Budget**	**Expenses**	**Percentage**	**2026 Requested**	**Increase or Decrease**	**Commissioners Review**
433 Edge Elderly Meals		$2,750.00	$2,750.00	100%	$2,750.00	$0.00	
433 HS Elderly Meals		$3,800.00	$3,800.00	100%	$4,180.00	**$380.00**	
434 Victim's Assistance		$0.00	$1,016.08	0%	$0.00	$0.00	
437 Edgemont YMCA		$4,000.00	$4,000.00	100%	$5,000.00	**$1,000.00**	
439 Boys & Girls Club		$10,000.00	$10,000.00	100%	$10,000.00	$0.00	
441 Mentally ill		$12,500.00	$1,050.17	8%	$2,000.00	**-$10,500.00**	
443 Addiction Recovery		$14,000.00	$0.00	0%	$14,000.00	$0.00	
444 Mental Health Center		$7,500.00	$7,500.00	100%	$7,500.00	$0.00	
445 Mental Health Board		$40,000.00	$17,480.35	44%	$40,000.00	$0.00	
512 Historical Museum		$6,000.00	$0.00	0%	$9,000.00	**$3,000.00**	
524 4/H Fair Support		$3,300.00	$3,105.47	90%	$3,300.00	$0.00	
525 Edge Senior Citizens		$3,500.00	$3,500.00	100%	$3,500.00	$0.00	
525 HS Senior Citizens		$5,000.00	$5,000.00	100%	$5,000.00	$0.00	
611 County Extension		$64,265.00	$78,908.91	70%	$98,640.00	**$34,375.00**	
612 Soil Conservation		$20,000.00	$20,000.00	100%	$20,000.00	$0.00	
615 Weed Control		$156,660.00	$130,088.65	82%	$190,182.00	**$33,522.00**	
720 BH Council of Local Gov't		$3,615.00	$3,615.00	100%	$3,725.00	**$110.00**	
721 SHEDCO		$10,000.00	$10,000.00	100%	$20,000.00	**$10,000.00**	
TOTAL PAGE 2		**$366,890.00**	**$301,814.63**		**$438,777.00**	**$71,887.00**	**$0.00**
Total Gen Fund Expenditures		**$5,272,083.00**	**$3,344,057.88**		**$5,530,381.00**	**$258,298.00**	**$0.00**

Special Revenue Funds		August-25		= Required by Law		08/13/255
	2025 Budget	Expenses	Percentage	2026 Requested	Increase or Decrease	Commissioners Review
511 HS Library	$25,000.00	$25,000.00	100%	$30,000.00	**$5,000.00**	
511 Edge Library	$4,000.00	$4,000.00	100%	$6,000.00	**$2,000.00**	
Hwy fund 20100	$2,507,290.00	$1,539,535.68	61%	$2,660,213.00	**$152,923.00**	
911 fund 20700	$382,820.00	$572,436.91	109%	$564,968.00	**$182,148.00**	
Fire Fund 21100	$1,100.00	$0.00	0%	$1,100.00	$0.00	
M & P Fund 22500	$17,400.00	$14,605.00	83%	$14,400.00	**-$3,000.00**	
Em Fund 22600	$133,090.00	$87,176.60	60%	$130,140.00	**-$2,950.00**	
LEPC Fund 23400	$0.00	$289.24	100%	$0.00	$0.00	
Domestic Abuse Fund 22900	$7,000.00	$7,000.00	100%	$7,000.00	$0.00	
24/7 Fund 24800	$44,895.00	$27,566.85	64%	$44,895.00	$0.00	
Fund 30100	$75,000.00	$595,163.85	118%	$100,000.00	**$25,000.00**	
Total Special Revenue Funds	**$3,197,595.00**	**$2,872,774.13**		**$3,558,716.00**	**$361,121.00**	**$0.00**
Total Budget	**$8,469,678.00**	**$6,216,832.01**	69%	**$9,089,097.00**	**$619,419.00**	**$0.00**

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Appendix D2: Means of Finance

(PROVISIONAL) BUDGET FOR FALL RIVER COUNTY, SD
For the Year January 1, 2026 through December 31, 2026

Governmental Funds

	General Fund	County Road and Bridge Fund	Fire Fund	Building Fund	911 Fund	Library Fund	M & P Fund	Domestic Abuse Fund	Emergency Management Fund	24/7 Fund
Cash Balance Applied	393,727	534,472	(230)	(55,671)	165,484		8,900			29,195
311 Current Property Tax Levy	3,722,018	357,114	1,385	157,884		9,646				
Less current uncollected										
Less 25% to Cities	(2,200)									
311 TIF Property Taxes										
312/319 - Other Taxes	63,400	126,200		2,500						
NET TOTAL TAXES	3,783,218	483,314	1,385	160,384	-	9,646	-	-	-	-
320 Licenses & Permits	13,350							1,100		
330 Intergovernmental Revenue	1,114,800	1,610,438	3	550	98,000				55,000	
340 Charges for Goods & Services	716,704	22,000			120,000		5,500	500		15,700
350 Fines & Forfeits	17,100							150		
360 Miscellaneous Revenue	229,000				16,000					
370 Other Financing Sources		150,000			165,484	28,249		5,250	75,140	
TOTAL OTHER REVENUES	2,090,954	1,782,438	3	550	399,484	28,249	5,500	7,000	130,140	15,700
SUBTOTAL (Cash + Taxes + Other Rev)	6,267,899	2,800,224	1,158	105,263	564,968	37,895	14,400	7,000	130,140	44,895
Less 5% (SDCL 7-21-18)	(313,395)	(140,011)	(58)	(5,263)		(1,895)				
NET MEANS OF FINANCE	**5,954,504**	**2,660,213**	**1,100**	**100,000**	**564,968**	**36,000**	**14,400**	**7,000**	**130,140**	**44,895**
TOTAL APPROPRIATIONS	5,954,504	2,660,213	1,100	100,000	564,968	36,000	14,400	7,000	130,140	44,895

Appendix D2: Means of Finance

(PROVISIONAL) BUDGET FOR FALL RIVER COUNTY, SD
For the Year January 1, 2026 through December 31, 2026

	Governmental Funds									
	General Fund	County Road and Bridge Fund	Fire Fund	Building Fund	911 Fund	Library Fund	M & P Fund	Domestic Abuse Fund	Emergency Management Fund	24/7 Fund
Cash Balance Applied	421,966	545,944			168,070		8,900			29,195
311 Current Property Tax Levy	3,722,018	357,114	1,385	157,884		9,646				
Less current uncollected										
Less 25% to Cities	(2,200)									
311 TIF Property Taxes	63,400			2,500						
312/319 - Other Taxes		126,200								
NET TOTAL TAXES	3,783,218	483,314	1,385	160,384	-	9,646	-	-	-	-
320 Licenses & Permits	13,500		3		98,000			1,100		
330 Intergovernmental Revenue	1,114,800	1,610,438		550	120,000				55,000	
340 Charges for Goods & Services	716,704	22,000					5,500	500		15,700
350 Fines & Forfeits	17,100				16,000			150		
360 Miscellaneous Revenue	229,000									
370 Other Financing Sources		150,000			168,069	28,249		5,250	75,731	
TOTAL OTHER REVENUES	2,091,104	1,782,438	3	550	402,069	28,249	5,500	7,000	130,731	15,700
SUBTOTAL (Cash + Taxes + Other Rev)	6,296,288	2,811,696	1,388	160,934	570,139	37,895	14,400	7,000	130,731	44,895
Less 5% (SDCL 7-21-18)	(314,814)	(140,585)	(58)	(3,947)		(1,895)				
NET MEANS OF FINANCE	**5,981,474**	**2,671,111**	**1,330**	**156,987**	**570,139**	**36,000**	**14,400**	**7,000**	**130,731**	**44,895**
TOTAL APPROPRIATIONS	5,981,474	2,671,111	1,100	100,000	570,139	36,000	14,400	7,000	130,731	44,895

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Appendix D2: Means of Finance

(PROVISIONAL) BUDGET FOR FALL RIVER COUNTY, SD
For the Year January 1, 2026 through December 31, 2026

Governmental Funds

	General Fund	County Road and Bridge Fund	Fire Fund	Building Fund	911 Fund	Library Fund	M & P Fund	Domestic Abuse Fund	Emergency Management Fund	24/7 Fund
Cash Balance Applied	456,606	554,031	(230)	(55,671)	170,655		8,900			29,195
311 Current Property Tax Levy	3,722,018	357,114	1,385	157,884		9,646				
Less current uncollected										
Less 25% to Cities	(2,200)									
311 TIF Property Taxes										
312/319 - Other Taxes	63,400	126,200		2,500						
NET TOTAL TAXES	3,783,218	483,314	1,385	160,384	-	9,646	-	-	-	-
320 Licenses & Permits	13,350							1,100		
330 Intergovernmental Revenue	1,114,800	1,610,438	3	550	98,000				55,000	
340 Charges for Goods & Services	716,704	22,000			120,000		5,500	500		15,700
350 Fines & Forfeits	17,100							150		
360 Miscellaneous Revenue	229,000				16,000					
370 Other Financing Sources		150,000			170,655	28,249		5,250	76,322	
TOTAL OTHER REVENUES	2,090,954	1,782,438	3	550	404,655	28,249	5,500	7,000	131,322	15,700
SUBTOTAL (Cash + Taxes + Other Rev)	6,330,778	2,819,783	1,158	105,263	575,310	37,895	14,400	7,000	131,322	44,895
Less 5% (SDCL 7-21-18)	(316,539)	(140,989)	(58)	(5,263)		(1,895)				
NET MEANS OF FINANCE	**6,014,239**	**2,678,794**	**1,100**	**100,000**	**575,310**	**36,000**	**14,400**	**7,000**	**131,322**	**44,895**
TOTAL APPROPRIATIONS	6,014,239	2,678,794	1,100	100,000	575,310	36,000	14,400	7,000	131,322	44,895

Fall River County

Cash Balances, less designations and Cash applied to 2025 budget. July 2025 balance

Fund	Balance	Cash applied	Designations	Total
General & Library	$ 7,045,006.77	$ 160,834.00	$ 3,675,100.00	$ 3,209,072.77
Highway	$ 1,384,749.62	$ 494,754.00		$ 889,995.62
Sec Rd Restricted	$ 903,749.62			$ 903,749.62
Building	$ 1,807,777.10	$ (72,930.00)		$ 1,734,847.10
Fire	$ 13,980.00	$ (178.00)		$ 13,802.00

$3,675,100.00 Surplus cash over 40% of General Fund unassigned.

This County operates solely within our Checking and Savings Accounts.

TAX COLLECTION WORKSHEET **FALL RIVER CO**
2025 pay 2026

General Fund	
Value pay 26 *	$ 1,289,619,096
Pr Yr Levied	$ 3,546,806
Allowable CPI pay @ 2.9%	$ 102,857
Allowable Growth @2.04%	$ 72,355
Tot allowable tax to levy	$ 3,722,018
Difference	$ 175,212
Estimated Mill Levy	$ 2.886
Current levy	$ 2.998
Levy decrease	$ (0.11)

Fire Fund	
Value pay 26 *	$ 10,515,127
Pr Yr Levied	$ 1,331
Allowable CPI pay @ 2.9%	$ 39
Allowable Growth @1.16%	$ 15
Tot allowable tax to levy	$ 1,385
Difference	$ 54
Estimated Mill levy	$ 0.132
Current levy	$ 0.137
Levy decrease/Increase	$ (0.005)

Sec Rd Fund	
Value pay 26 *	$ 649,339,788
Pr Yr Levied	$ 340,011
Allowable CPI pay @ 2.9%	$ 9,860
Allowable Growth @2.13%	$ 7,242
Total allowable tax to levy	$ 357,114
Difference	$ 17,103
Estimated Mill Levy	$ 0.550
Current Levy	$ 0.571
Levy Decrease	$ (0.021)

Library Fund	
Value pay 26 *	$ 884,922,670
Pr Yr Levied	$ 9,149
Allowable CPI pay @ 2.9%	$ 265
Allowable Growth @2.53%	$ 231
Total allowable to levy	$ 9,646
Difference	$ 497
Estimated Mill Levy	$ 0.011
Current Levy	$ 0.011
Levy Decrease/Increase	$ -

BLDG FUND	
Value pay 26 *	$ 1,289,619,096
Pr Yr Levied	$ 150,452
Allowable CPI pay @ 2.9%	$ 4,363
Allowable Growth @2.04%	$ 3,069
Total allowable tax to levy	$ 157,884
Difference	$ 7,432
Estimated Mill Levy	$ 0.122
Current Levy	$ 0.127
Levy Decrease	$ (0.005)

* = estimated prior year Centrally Assesed Utilities

General Fund & Building Fund	$ 114,822,140.00
Secondary Road Fund	$ 88,844,325.00
Fire Fund	$ 240,634.00
Library Fund	$ 107,351,651.00

CPI for pay '26 is 2.9%	2.9%
Total CPI available	2.9%

*Note, CPI can be stored for 3 yrs

ACCOUNT DESCRIPTION	ACCOUNT NUMBER	SUPPLEMENT AMOUNT	TRAN-IN AMOUNT	TRAN-OUT AMOUNT	BUDGET APPROVED	CURR. MON. AMOUNT	Y-T-D AMOUNT	% USED	BALANCE
4226.153 LAW SUIT DEFENSE	10100X4226153	.00	.00	.00	.00	.00	.00	0	.00
4260.153 COURT APPOINTED	10100X4260153	.00	.00	.00	240,000.00	.00	45,186.09	18	194,813.91
4261.153 CRT APPT ATTY EX	10100X4261153	.00	.00	.00	.00	.00	.00	0	.00
4262.153 CATASTROPHIC LEG	10100X4262153	.00	.00	.00	2,500.00	.00	12,768.00	510	10,268.00-
4263.153 CRT ORDER COMPEN	10100X4263153	.00	.00	.00	.00	21,985.61	31,985.52	0	31,985.52-
4264.153 NON LIENED CAAF	10100X4264153	.00	.00	.00	.00	.00	76,763.21	0	76,763.21-
ACCOUNT TYPE TOTALS		.00	.00	.00	242,500.00	21,985.61	166,702.82	68	75,797.18
DEPARTMENT TOTALS		.00	.00	.00	242,500.00	21,985.61	166,702.82	68	75,797.18