

**Appendix D1: Appropriations by Department/Function  
ANNUAL BUDGET FOR PENNINGTON COUNTY  
For the Year January 1, 2023 through December 31, 2023  
Governmental Funds**

|  | Levied Funds           |                      |                |                       |             |                      | Road and<br>Bridge<br>201 | Drug<br>Seizure<br>209 | Title<br>III<br>216 | E911<br>222      | Emerg<br>Mgmt<br>226 | Domestic<br>Abuse<br>229 | Haz<br>Mat<br>227 | 24/7<br>248    | MacArthur<br>249 | Modernization<br>Preservation<br>250 | Health<br>Care<br>603 | Grand Total       |
|--|------------------------|----------------------|----------------|-----------------------|-------------|----------------------|---------------------------|------------------------|---------------------|------------------|----------------------|--------------------------|-------------------|----------------|------------------|--------------------------------------|-----------------------|-------------------|
|  | General<br>Fund<br>101 | Unorg<br>Road<br>200 | Library<br>208 | County<br>Fire<br>211 | Fair<br>212 | Accum<br>Bldg<br>233 |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 100 General Government                 |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 110 Legislative                        |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 111 Board of County Commissioners      | 607,467                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 607,467           |
| 112 Contingency                        | 100,000                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 100,000           |
| 113 Insurance                          | 626,476                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 626,476           |
| 120 Elections                          | 634,858                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 634,858           |
| 130 Judicial System                    | 356,500                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 356,500           |
| 131 Witness PDO & SAO                  | 227,488                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 227,488           |
| 140 Financial Administration           |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 141 Auditor                            | 811,218                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 811,218           |
| 142 Treasurer                          | 2,044,330              |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 2,044,330         |
| 150 Legal Services                     |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 151 States Attorney                    | 7,561,085              |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 7,561,085         |
| 152 Public Defender                    | 3,511,373              |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 3,511,373         |
| 153 Public Advocate Contract           | 483,665                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 483,665           |
| 155 Court Appointed Attorney           | 1,575,000              |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 1,575,000         |
| 154 Abused and Neglected               | 603,750                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 603,750           |
| 160 Other                              |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 161 Building and Grounds               | 5,610,835              |                      |                |                       | 1,450,000   |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 7,060,835         |
| 162 Director of Equalization           | 1,944,727              |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 1,944,727         |
| 163 Register of Deeds                  | 603,720                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                | 105,000          |                                      |                       | 708,720           |
| 166 Predatory Animal (GFP)             | 3,511                  |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 3,511             |
| 168 Self Insurance Plan                |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  | 8,662,600                            |                       | 8,662,600         |
| 169 Other                              |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 170 GIS                                | 125,707                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 125,707           |
| 171 Information Technology             | 1,197,768              |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 1,197,768         |
| 172 Human Resources                    | 500,212                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 500,212           |
| <b>TOTAL GENERAL GOVERNMENT</b>        | <b>29,129,690</b>      | <b>-</b>             | <b>-</b>       | <b>-</b>              | <b>-</b>    | <b>1,450,000</b>     | <b>-</b>                  | <b>-</b>               | <b>-</b>            | <b>-</b>         | <b>-</b>             | <b>-</b>                 | <b>-</b>          | <b>-</b>       | <b>105,000</b>   | <b>8,662,600</b>                     | <b>-</b>              | <b>39,347,290</b> |
| 200 Public Safety                      |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 210 Law Enforcement                    |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 211 Sheriff                            | 12,678,353             |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 12,678,353        |
| 217 Safety & Justice Challenge         |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   | 300,000        |                  |                                      |                       | 300,000           |
| 229 Radio Towers                       | 65,831                 |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 65,831            |
| 232 County Jail                        | 16,120,852             |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 16,120,852        |
| 251 Juvenile Detention                 | 5,161,267              |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 5,161,267         |
| 254 Juvenile Alternatives              | 866,681                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 866,681           |
| 216 Drug Seizure                       |                        |                      |                |                       |             |                      |                           | No 2023 Budget         |                     |                  |                      |                          |                   |                |                  |                                      |                       | 0                 |
| 263 CCADP (Detox)                      | 5,171,857              |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 5,171,857         |
| 265 Innovations in Reentry Initiatives | 296,355                |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 296,355           |
| 266 24/7 Program                       |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          | 592,887           |                |                  |                                      |                       | 592,887           |
| 220 Protective & Emergency Services    |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       |                   |
| 221 Fire Protection                    | 120,000                |                      |                | 352,300               |             |                      |                           |                        | 5,000               |                  |                      |                          |                   |                |                  |                                      |                       | 477,300           |
| 282 Search & Rescue                    | 124,000                |                      |                |                       |             |                      |                           |                        | 18,000              |                  |                      |                          |                   |                |                  |                                      |                       | 142,000           |
| 283 LEPC                               |                        |                      |                |                       |             |                      |                           |                        |                     |                  |                      | 6,000                    |                   |                |                  |                                      |                       | 6,000             |
| 289 Emergency Response                 | 79,230                 |                      |                |                       |             |                      |                           |                        |                     |                  |                      |                          |                   |                |                  |                                      |                       | 79,230            |
| 285 Emergency Management               |                        |                      |                |                       |             |                      |                           |                        |                     | 515,609          |                      |                          |                   |                |                  |                                      |                       | 515,609           |
| 288 Homeland Security                  |                        |                      |                |                       |             |                      |                           |                        |                     | 175,000          |                      |                          |                   |                |                  |                                      |                       | 175,000           |
| 225 Communications Center (911)        |                        |                      |                |                       |             |                      |                           |                        | 4,618,807           |                  |                      |                          |                   |                |                  |                                      |                       | 4,618,807         |
| <b>TOTAL PUBLIC SAFETY</b>             | <b>40,684,426</b>      | <b>-</b>             | <b>-</b>       | <b>352,300</b>        | <b>-</b>    | <b>-</b>             | <b>-</b>                  | <b>-</b>               | <b>23,000</b>       | <b>4,618,807</b> | <b>690,609</b>       | <b>-</b>                 | <b>6,000</b>      | <b>592,887</b> | <b>300,000</b>   | <b>-</b>                             | <b>-</b>              | <b>47,268,029</b> |

|  |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
|--|------------|-----------|---------|---------|---------|-----------|------------|---|--------|-----------|---------|--------|-------|---------|---------|---------|-----------|---|-------------|------------|
| 300 Public Works                         |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 310 Highways & Bridges                   |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 311 Highways, Roads, & Bridges           |            |           |         |         |         |           | 14,031,974 |   |        |           |         |        |       |         |         |         |           |   |             | 14,031,974 |
| TOTAL PUBLIC WORKS                       | -          | -         | -       | -       | -       | -         | 14,031,974 | - | -      | -         | -       | -      | -     | -       | -       | -       | -         | - | -           | 14,031,974 |
| 400 Health & Welfare                     |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 410 Economic Assistance                  |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 411 Support of Poor                      | 1,868,833  |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 1,868,833  |
| 420 Health Assistance                    |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 422 Health Services                      | 110,000    |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 110,000    |
| 430 Social Services                      |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 433 Care of Aged                         | 35,000     |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 35,000     |
| 434 Domestic Abuse                       |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 439 Other                                |            |           |         |         |         |           |            |   |        |           |         | 44,500 |       |         |         |         |           |   |             | 44,500     |
| 440 Mental Health Services               |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 441 Mentally Ill                         | 109,222    |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 109,222    |
| TOTAL HEALTH & WELFARE                   | 2,123,055  | -         | -       | -       | -       | -         | -          | - | -      | -         | -       | 44,500 | -     | -       | -       | -       | -         | - | -           | 2,167,555  |
| 500 Culture & Recreation                 |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 510 Culture                              |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 511 Public Library                       |            |           | 506,874 |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 506,874    |
| 520 Recreation                           |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 524 County Fair                          |            |           |         |         | 523,700 |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 523,700    |
| TOTAL CULTURAL & RECREATION              | -          | -         | 506,874 | -       | 523,700 | -         | -          | - | -      | -         | -       | -      | -     | -       | -       | -       | -         | - | -           | 1,030,574  |
| 600 Conservation of Natural Resources    |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 610 Soil Conservation                    |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 611 County Extension                     | 95,831     |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 95,831     |
| 612 Soil Conservation Districts          | 65,000     |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 65,000     |
| 615 Weed Control                         | 426,492    |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 426,492    |
| 616 Natural Resource Management          | 112,044    |           |         |         |         |           |            |   |        | 11,417    |         |        |       |         |         |         |           |   |             | 123,461    |
| TOTAL CONSERVATION OF NATURAL RESC       | 699,367    | -         | -       | -       | -       | -         | -          | - | -      | 11,417    | -       | -      | -     | -       | -       | -       | -         | - | -           | 710,784    |
| 700 Urban & Economic Development         |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 710 Urban Development                    |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 711 Planning & Zoning                    | 801,217    |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 801,217    |
| TOTAL URBAN & ECONOMIC DEVELOPMEN        | 801,217    | -         | -       | -       | -       | -         | -          | - | -      | -         | -       | -      | -     | -       | -       | -       | -         | - | -           | 801,217    |
| 750 INTERGOVERNMENTAL EXPENDITURES       |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 800 DEBT SERVICE                         | 41,304     |           |         |         |         |           | 5,091,550  |   |        |           |         |        |       |         |         |         |           |   |             | 5,132,854  |
| 850 Payments to Local Education Agencies |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 890 Capital Outlay                       |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 900 Other Uses                           |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 910 Other Financing Uses                 |            |           |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             |            |
| 911 Transfers Out                        | 1,104,663  | 3,493,334 |         |         |         |           |            |   |        |           |         |        |       |         |         |         |           |   |             | 4,597,997  |
| TOTAL OTHER USES                         | 1,104,663  | 3,493,334 | -       | -       | -       | -         | -          | - | -      | -         | -       | -      | -     | -       | -       | -       | -         | - | -           | 4,597,997  |
| TOTAL EXPENDITURE APPROPRIATIONS         | 74,583,722 | 3,493,334 | 506,874 | 352,300 | 523,700 | 6,541,550 | 14,031,974 | - | 34,417 | 4,618,807 | 690,609 | 44,500 | 6,000 | 592,887 | 300,000 | 105,000 | 8,662,600 |   | 115,088,274 |            |

| PENNINGTON COUNTY, SD<br>2023 MEANS OF FINANCE |             | GENERAL    | UNORG<br>ROAD<br>200 | LIBRARY<br>208 | COUNTY<br>FIRE<br>211 | COUNTY<br>FAIR<br>212 | ACCUM<br>BLDG<br>233 | ROAD &<br>BRIDGE<br>201 | TITLE<br>3<br>216 | E911<br>222 | EMERG<br>MGMT<br>226 | HAZ<br>MAT<br>227 | DOM<br>ABUSE<br>229 | 24-7<br>248 | MacArthur<br>249 | MOD &<br>PRESV<br>250 | HEALTH<br>CARE<br>603 |
|--|-------------|------------|----------------------|----------------|-----------------------|-----------------------|----------------------|-------------------------|-------------------|-------------|----------------------|-------------------|---------------------|-------------|------------------|-----------------------|-----------------------|
| GRAND TOTAL                                    |             |            |                      |                |                       |                       |                      |                         |                   |             |                      |                   |                     |             |                  |                       |                       |
| CASH BALANCE APPLIED                           | 8,088,667   | 7,796,313  | 174,667              | 0              | (27)                  | 0                     | 0                    | 0                       | 34,417            | 0           | 38,297               | 0                 |                     | 0           | 0                | 45,000                |                       |
| CURRENT PROP TAXES                             | 53,680,066  | 43,769,169 | 2,083,534            | 529,718        | 253,192               | 547,165               | 6,497,288            |                         |                   |             |                      |                   |                     |             |                  |                       |                       |
| OTHER TAXES (310)                              | 2,145,220   | 513,000    | 12,300               | 2,500          | 850                   | 2,570                 | 89,000               | 1,525,000               |                   |             |                      |                   |                     |             |                  |                       |                       |
| LICENSE & PERMITS (320)                        | 472,750     | 367,050    |                      |                |                       |                       |                      | 74,700                  |                   |             |                      |                   | 31,000              |             |                  |                       |                       |
| INTERGOVERNMENTAL (330)                        | 17,159,910  | 4,861,810  | 1,397,500            |                |                       | 150                   | 282,340              | 8,813,940               |                   | 1,310,000   | 488,170              | 6,000             |                     |             |                  |                       |                       |
| CHARGES GOODS & SVC (340)                      | 31,189,439  | 20,717,566 |                      |                | 40,000                |                       |                      | 118,000                 |                   | 2,432,886   |                      |                   | 10,500              | 592,887     |                  | 60,000                | 7,217,600             |
| FINES (350)                                    | 35,500      | 32,500     |                      |                |                       |                       |                      |                         |                   |             |                      |                   | 3,000               |             |                  |                       |                       |
| MISCELLANEOUS (360)                            | 1,907,800   | 150,500    |                      |                |                       |                       |                      | 1,000                   |                   | 11,300      |                      |                   |                     |             | 300,000          |                       | 1,445,000             |
| OTHER FINANCING (370)                          | 4,708,997   | 105,000    |                      |                | 75,900                |                       |                      | 3,499,334               |                   | 864,621     | 164,142              |                   |                     |             |                  |                       |                       |
| TOTAL MISC REVENUES                            | 57,619,616  | 26,747,426 | 1,409,800            | 2,500          | 116,750               | 2,720                 | 371,340              | 14,031,974              | 0                 | 4,618,807   | 652,312              | 6,000             | 44,500              | 592,887     | 300,000          | 60,000                | 8,662,600             |
| TOTAL REVENUE SOURCES                          | 119,388,349 | 78,312,908 | 3,668,001            | 532,218        | 369,915               | 549,885               | 6,868,628            | 14,031,974              | 34,417            | 4,618,807   | 690,609              | 6,000             | 44,500              | 592,887     | 300,000          | 105,000               | 8,662,600             |
| LESS UNCOLLECTIBLE (5%)                        | 4,300,075   | 3,729,186  | 174,667              | 25,344         | 17,615                | 26,185                | 327,078              | 0                       |                   |             |                      |                   |                     |             |                  |                       |                       |
| MEANS OF FINANCE                               | 115,088,274 | 74,583,722 | 3,493,334            | 506,874        | 352,300               | 523,700               | 6,541,550            | 14,031,974              | 34,417            | 4,618,807   | 690,609              | 6,000             | 44,500              | 592,887     | 300,000          | 105,000               | 8,662,600             |
| TOTAL BUDGET                                   | 115,088,274 | 74,583,722 | 3,493,334            | 506,874        | 352,300               | 523,700               | 6,541,550            | 14,031,974              | 34,417            | 4,618,807   | 690,609              | 6,000             | 44,500              | 592,887     | 300,000          | 105,000               | 8,662,600             |

**PENNINGTON COUNTY 2023  
EXPENDITURES BY FUNCTION**

