

UNAPPROVED
LAKE COUNTY COMMISSION MINUTES
September 23, 2025

The Board of Lake County Commissioners met in special session on September 23, 2025, at 10:45 a.m. in the commission meeting room at the Lake County Courthouse. Chair Adam Leighton called the meeting to order. Auditor Paula Barrick called roll call: Commissioner Corey Johnke, Commissioner Adam Leighton, Commissioner Deb Reinicke, Commissioner Dennis Slaughter, and Commissioner Kelli Wollmann were all present. Abby Oftedal, Interim CAO, was also present. The Pledge of Allegiance was recited.

COMMUNITY COMMENTS: COUNTY COMMISSION, PLANNING COMMISSION, OR BOARD OF ADJUSTMENT: None

AGENDA APPROVED:

Motion by Reinicke, second by Slaughter, to approve the agenda for September 23, 2025. Motion carried.

2026 BUDGET APPROVED:

Auditor Barrick presented the 2026 Annual Budget to the board. Motion by Reinicke, second by Wollmann, to adopt the 2026 Annual Budget Resolution as set forth with amendments to the advertised Provisional Budget as outlined below. Motion carried. All Lake County employees, excluding the county commissioners, will receive a 3% wage increase.

AMENDMENTS TO PROVISIONAL BUDGET FOR LAKE COUNTY, SD

January 1, 2026 through December 31, 2026

	Expenditure Budgets	Provisional	Annual
10100-111-4110	Commission-Salary	\$144,222	\$142,000
10100-111-4120	Commission-FICA	\$11,033	\$10,863
10100-142-4110	Treasurer-Salary	\$167,983	\$162,753
10100-142-4120	Treasurer-FICA	\$12,851	\$12,451
10100-142-4130	Treasurer-Retirement	\$10,079	\$9,765
10100-161-4110	Buildings-Salary	\$167,983	\$164,101
10100-161-4120	Buildings-FICA	\$12,851	\$12,554
10100-161-4130	Buildings-Retirement	\$10,079	\$9,846
10100-163-4110	ROD-Salary	\$128,778	\$126,594
10100-163-4120	ROD-FICA	\$9,852	\$9,684
10100-163-4130	ROD-Retirement	\$2,830	\$2,699
10100-165-4110	VSO-Salary	\$23,603	\$29,814
10100-165-4120	VSO-FICA	\$1,806	\$2,280
10100-165-4130	VSO-Retirement	\$0	\$1,788
10100-171-4250	IT-Repairs & Maint	\$56,076	\$19,576
10100-211-4110	Sheriff-Salary	\$560,660	\$539,939
10100-211-4120	Sheriff-FICA	\$42,890	\$41,305
10100-211-4130	Sheriff-Retirement	\$43,012	\$41,394
10100-212-4110	Jail-Salary	\$554,604	\$519,054
10100-212-4120	Jail-FICA	\$42,427	\$39,708
10100-212-4130	Jail-Retirement	\$42,483	\$39,764
10100-512-4273	Historical Museum	\$1,750	\$1,500
10100-611-4120	Extension-FICA	\$2,879	\$1,547
20100-311-4110	Rd & Br-Salary	\$381,193	\$361,302
20100-311-4120	Rd & Br-FICA	\$29,161	\$27,640
20100-311-4130	Rd & Br-Retirement	\$22,230	\$21,072
20100-311-4351	Rd & Br-Machinery & Equip	\$75,000	\$0
22600-222-4110	EMA-Salary	\$66,152	\$58,246
22600-222-4120	EMA-FICA	\$5,061	\$4,456
22600-222-4130	EMA-Retirement	\$3,969	\$3,495

23300-161-4250	Buildings-Repairs & Maint	\$70,000	\$50,000
24800-212-4110	24/7-Salary	\$28,639	\$27,013
24800-212-4120	24/7-FICA	\$2,191	\$2,067
24800-212-4130	24/7-Retirement	\$319	\$0
Revenue Budgets			
22600-000-3311	EMA-FEMA Grant	0	\$25,000

ANNUAL BUDGET FOR LAKE COUNTY, SD

January 1, 2026 through December 31, 2026

COUNTY TAX LEVIES	TAX LEVY IN DOLLARS	\$'s/1,000
WITHIN LIMITED LEVY: (10-12-21)		
General County Purposes (10-12-9)	\$5,240,563	2.227
Buildings	\$93,823	0.040
Limited Levy Subtotal	\$5,334,386	2.267
OUTSIDE LIMITED LEVY: (10-12-21.1)		
County Road & Bridge Levy (10-12-13)	\$1,411,823	0.600
TOTAL TAXES LEVIED BY COUNTY	\$6,746,209	2.867

*These amounts include the 25% to be distributed to cities. As of September 23, 2025, these levies have not been approved by the Department of Revenue.

RESOLUTION #2025-13

ADOPTION OF ANNUAL BUDGET FOR LAKE 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, eliminations 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 Lake County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2026 and ending December 31, 2026 and the same is hereby approved and adopted by the Board of County Commissioners of Lake County, South Dakota, this 23rd day of September, 2025. The Annual Budget so adopted is available for public inspection during normal business hours at the office of the County Auditor, Lake County, South Dakota. The accompanying taxes are levied by Lake County for the year of January 1, 2026 through December 31, 2026.

BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, South Dakota

/s/Adam Leighton

Adam Leighton, Lake County Commission Chair

/s/Corey Johnke

Corey Johnke, Lake County Commissioner

/s/Deb Reinicke

Deb Reinicke, Lake County Commissioner

/s/Dennis Slaughter

Dennis Slaughter, Lake County Commissioner

/s/Kelli Wollmann

Kelli Wollmann, Lake County Commissioner

ATTEST:

/s/Paula Barrick

Paula Barrick, Lake County Auditor

EXECUTIVE SESSION:

Motion by Reinicke, second by Johnke, to enter into executive session. Motion carried.

REGULAR SESSION:

Motion by Reinicke, second by Wollmann, to return to regular session. Motion carried. Chair Leighton reported that one personnel issue had been discussed.

ADJOURN:

Motion by Reinicke, second by Johnke, at 11:51 a.m. to adjourn. Motion carried. The next regular meeting will be on October 7, 2025 at 9:00 a.m.

/s/Paula Barrick

Paula Barrick, Lake County Auditor

/s/Adam Leighton

Adam Leighton, Lake County Commission Chair