

PROVISIONAL BUDGET  
LAKE COUNTY, SOUTH DAKOTA  
FOR THE YEAR JANUARY 1, 2026 TO DECEMBER 31, 2026

	General Fund	Rd & Brdg Fund	911 Fund	EMA Fund	Domestic Abuse	BLDG Fund	24/7 Fund	M&P Fund	Dive Team	Econ Dev TID#2	Econ Dev TID#3	Econ Dev TID#4	Econ Dev TID#5	Econ Dev TID #6	Rural Acc Fund	Grand Totals
111 Brd of Co Commissioners	216,305															216,305
112 Contingency	225,000															225,000
120 Elections	133,172															133,172
130 Judicial System	342,502															342,502
141 Auditor	232,996															232,996
142 Treasurer	260,111															260,111
151 States Attorney	349,355															349,355
161 General Gov't Bldgs	349,996															349,996
161 Building Fund						117,010										117,010
162 Dir of Equalization	401,502															401,502
163 Register of Deeds	173,139															173,139
163 M&P Relief Fund								2,580								2,580
165 Veterans Serv Offic	31,324															31,324
166 Predatory Animal (GFP)	2,400															2,400
171 Info Technology	108,873															108,873
211 Sheriff	943,385															943,385
212 County Jail	1,018,348															1,018,348
212 24/7 Sobriety Program							61,932									61,932
213 Coroner	27,910															27,910
222 Emergency Management				135,091												135,091
225 911 Communications Center			670,143													670,143
229 Dive Team									13,596							13,596
311 Road & Bridge		3,623,622														3,623,622
311 Rural Access															500	500
411 Support of Poor	38,391															38,391
425 Board of Health	10															10
433 Care of Aged	31,064															31,064
434 Domestic Abuse					1,600											1,600
442 Developmentally Disabled	14,720															14,720
443 Drug Abuse	10															10
444 Mental Health Center	10															10
445 Mental Illness	48,000															48,000
511 Public Library	12,000															12,000
512 Historical Museum	1,750															1,750
529 Recreation	52,705															52,705
611 County Extension	88,464															88,464
612 Conservation District	26,750															26,750
615 Weed Control	61,450															61,450
711 Planning & Zoning	98,323															98,323
720 Economic Dev/Tourism	6,500															6,500
725 Economic Dev/TID #2										36,000						36,000
725 Economic Dev/Tld #3											21,000					21,000
725 Economic Dev/TID #4												60,000				60,000
725 Economic Dev/TID #5													214,000			214,000
725 Economic Dev/TID #6														160,000		160,000
911 Operating Transfers Out	1,059,981															1,059,981
	6,356,446	3,623,622	670,143	135,091	1,600	117,010	61,932	2,580	13,596	36,000	21,000	60,000	214,000	160,000	500	11,473,520
CASH BALANCE APPLIED	327,290				-660		36,932	-7,420							500	356,642
311 CURRENT PROPERTY TAX LEVY	5,422,251	1,415,031				114,875										6,952,157
LESS 25% TO CITIES	-12,537															-12,537
LESS ROAD & BR LEVY TO CITIES		-353,758														-353,758
311 TIF PROPERTY TAXES										36,000	21,000	60,000	214,000	160,000		491,000
312/319 OTHER TAXES	1,400	385,100														386,500
NET TOTAL TAXES	5,411,114	1,446,373	0	0	0	114,875	0	0	0	36,000	21,000	60,000	214,000	160,000	0	7,463,362
320 LICENSES & PERMITS	52,600				1,560											54,160
330 INTERGOVERNMENTAL REV	127,100	1,461,000	392,000			1,645										1,981,745
340 CHARGES GOODS & SERVICES	401,487	2,200			700		25,000	10,000								439,387
350 FINES & FORFEITS	18,800															18,800
360 MISCELLANEOUS REVENUE	352,605	67,200	12,708	840		6,648			150							440,151
370 OTHER FINANCING SOURCES		646,849	265,435	134,251					13,446							1,059,981
TOTAL OTHER REVENUES	952,592	2,177,249	670,143	135,091	2,260	8,293	25,000	10,000	13,596	0	0	0	0	0	0	3,994,224
SUBTOTAL	6,690,996	3,623,622	670,143	135,091	1,600	123,168	61,932	2,580	13,596	36,000	21,000	60,000	214,000	160,000	500	11,814,228
LESS 5% (SDCL 7-21-18)	-334,550					-6,158										-340,708
NET MEANS OF FINANCE	6,356,446	3,623,622	670,143	135,091	1,600	117,010	61,932	2,580	13,596	36,000	21,000	60,000	214,000	160,000	500	11,473,520
TOTAL APPROPRIATIONS	6,356,446	3,623,622	670,143	135,091	1,600	117,010	61,932	2,580	13,596	36,000	21,000	60,000	214,000	160,000	500	11,473,520

ADOPTION OF PROVISIONAL BUDGET FOR LAKE COUNTY, SOUTH DAKOTA

NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of Lake County, will meet in the Commission meeting room at the courthouse at Madison, SD on Tuesday, September 2, 2025 at 9:30 a.m. for the purpose of considering the foregoing Provisional Budget for the year of 2026 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 on the 16th day of September, 2025 at 9:30 a.m. 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, objectives, items, schedules, appropriations, estimates, amounts and matters set forth and contained in the Provisional Budget.

Paula Barrick  
Lake County Auditor