

PROVISIONAL BUDGET  
LAKE COUNTY, SOUTH DAKOTA  
FOR THE YEAR JANUARY 1, 2027 TO DECEMBER 31, 2027

|                               | General Fund | Rd & Brdg Fund | 911 Fund | EMA Fund | Dom Abuse | BLDG Fund | 24/7 Fund | M&P Fund | Dive Team | Rural Acc Fund | Econ Dev TID#2 | Econ Dev TID#3 | Econ Dev TID#4 | Econ Dev TID#5 | Econ Dev TID #6 | Grand Totals |
|-------------------------------|--------------|----------------|----------|----------|-----------|-----------|-----------|----------|-----------|----------------|----------------|----------------|----------------|----------------|-----------------|--------------|
| 111 Brd of Co Commissioners   | 190,748      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 190,748      |
| 112 Contingency               | 225,000      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 225,000      |
| 120 Elections                 | 16,057       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 16,057       |
| 130 Judicial System           | 358,582      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 358,582      |
| 141 Auditor                   | 249,057      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 249,057      |
| 142 Treasurer                 | 265,057      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 265,057      |
| 151 States Attorney           | 459,641      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 459,641      |
| 161 General Gov't Bldgs       | 366,993      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 366,993      |
| 161 Building Fund             |              |                |          |          |           | 153,100   |           |          |           |                |                |                |                |                |                 | 153,100      |
| 162 Dir of Equalization       | 364,971      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 364,971      |
| 163 Register of Deeds         | 172,180      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 172,180      |
| 163 M&P Relief Fund           |              |                |          |          |           |           |           | 3,120    |           |                |                |                |                |                |                 | 3,120        |
| 165 Veterans Serv Offic       | 41,653       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 41,653       |
| 166 Predatory Animal (GFP)    | 2,318        |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 2,318        |
| 171 Info Technology           | 82,966       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 82,966       |
| 211 Sheriff                   | 973,717      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 973,717      |
| 212 County Jail               | 857,832      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 857,832      |
| 212 24/7 Sobriety Program     |              |                |          |          |           |           | 68,279    |          |           |                |                |                |                |                |                 | 68,279       |
| 213 Coroner                   | 29,664       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 29,664       |
| 222 Emergency Management      |              |                |          | 100,426  |           |           |           |          |           |                |                |                |                |                |                 | 100,426      |
| 225 911 Communications Center |              |                | 662,534  |          |           |           |           |          |           |                |                |                |                |                |                 | 662,534      |
| 229 Dive Team                 |              |                |          |          |           |           |           |          | 13,658    |                |                |                |                |                |                 | 13,658       |
| 311 Road & Bridge             |              | 4,523,592      |          |          |           |           |           |          |           |                |                |                |                |                |                 | 4,523,592    |
| 311 Rural Access              |              |                |          |          |           |           |           |          |           | 500            |                |                |                |                |                 | 500          |
| 411 Support of Poor           | 31,358       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 31,358       |
| 425 Board of Health           | 10           |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 10           |
| 433 Care of Aged              | 34,021       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 34,021       |
| 434 Domestic Abuse            |              |                |          |          | 1,600     |           |           |          |           |                |                |                |                |                |                 | 1,600        |
| 442 Developmentally Disabled  | 14,720       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 14,720       |
| 445 Mental Health Board       | 48,000       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 48,000       |
| 511 Public Library            | 12,000       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 12,000       |
| 512 Historical Museum         | 1,500        |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 1,500        |
| 529 Recreation                | 22,161       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 22,161       |
| 611 County Extension          | 91,518       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 91,518       |
| 612 Conservation District     | 26,750       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 26,750       |
| 615 Weed Control              | 66,650       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 66,650       |
| 711 Planning & Zoning         | 97,314       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 97,314       |
| 720 Economic Dev/Tourism      | 5,000        |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 5,000        |
| 725 Economic Dev/TID #2       |              |                |          |          |           |           |           |          |           |                | 36,500         |                |                |                |                 | 36,500       |
| 725 Economic Dev/TID #3       |              |                |          |          |           |           |           |          |           |                |                | 21,300         |                |                |                 | 21,300       |
| 725 Economic Dev/TID #4       |              |                |          |          |           |           |           |          |           |                |                |                | 86,000         |                |                 | 86,000       |
| 725 Economic Dev/TID #5       |              |                |          |          |           |           |           |          |           |                |                |                |                | 245,000        |                 | 245,000      |
| 725 Economic Dev/TID #6       |              |                |          |          |           |           |           |          |           |                |                |                |                |                | 175,000         | 175,000      |
| 911 Operating Transfers Out   | 1,773,321    |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 1,773,321    |
|                               | 6,880,759    | 4,523,592      | 662,534  | 100,426  | 1,600     | 153,100   | 68,279    | 3,120    | 13,658    | 500            | 36,500         | 21,300         | 86,000         | 245,000        | 175,000         | 12,971,368   |
| CASH BALANCE APPLIED          | 713,540      |                |          |          | -100      |           | 25,000    | -6,880   |           | 500            |                |                |                |                |                 | 732,060      |
| 311 CURRENT PROPERTY TAX LEVY | 5,360,517    | 1,286,329      |          |          |           | 152,038   |           |          |           |                |                |                |                |                |                 | 6,798,884    |
| LESS CURRENT UNCOLLECTED      |              |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 0            |
| LESS 25% TO CITIES            | -12,537      |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | -12,537      |
| LESS ROAD & BR LEVY TO CITIES |              | -83,587        |          |          |           |           |           |          |           |                |                |                |                |                |                 | -83,587      |
| 311 TIF PROPERTY TAXES        |              |                |          |          |           |           |           |          |           |                | 36,500         | 21,300         | 86,000         | 245,000        | 175,000         | 563,800      |
| 312/319 OTHER TAXES           | 48,000       | 386,200        |          |          |           | 1,700     |           |          |           |                |                |                |                |                |                 | 435,900      |
| NET TOTAL TAXES               | 5,395,980    | 1,588,942      | 0        | 0        | 0         | 153,738   | 0         | 0        | 0         | 0              | 36,500         | 21,300         | 86,000         | 245,000        | 175,000         | 7,702,460    |
| 320 LICENSES & PERMITS        | 49,000       |                |          |          | 1,200     |           |           |          |           |                |                |                |                |                |                 | 50,200       |
| 330 INTERGOVERNMENTAL REV     | 142,940      | 1,560,000      | 463,500  | 20,000   |           | 2,020     |           |          |           |                |                |                |                |                |                 | 2,188,460    |
| 340 CHARGES GOODS & SERVICES  | 412,725      | 11,100         |          |          | 500       |           | 26,000    | 10,000   |           |                |                |                |                |                |                 | 460,325      |
| 350 FINES & FORFEITS          | 17,100       |                |          |          |           |           |           |          |           |                |                |                |                |                |                 | 17,100       |
| 360 MISCELLANEOUS REVENUE     | 511,620      | 125,000        | 5,750    | 7,800    |           | 5,400     |           |          | 160       |                |                |                |                |                |                 | 655,730      |
| 370 OTHER FINANCING SOURCES   |              | 1,476,634      | 193,284  | 72,626   | 0         | 0         | 17,279    | 0        | 13,498    |                |                |                |                |                |                 | 1,773,321    |
| TOTAL OTHER REVENUES          | 1,133,385    | 3,172,734      | 662,534  | 100,426  | 1,700     | 7,420     | 43,279    | 10,000   | 13,658    | 0              | 0              | 0              | 0              | 0              | 0               | 5,145,136    |
| SUBTOTAL                      | 7,242,905    | 4,761,676      | 662,534  | 100,426  | 1,600     | 161,158   | 68,279    | 3,120    | 13,658    | 500            | 36,500         | 21,300         | 86,000         | 245,000        | 175,000         | 13,579,656   |
| LESS 5% (SDCL 7-21-18)        | -362,146     | -238,084       |          |          |           | -8,058    |           |          |           |                |                |                |                |                |                 | -608,288     |
| NET MEANS OF FINANCE          | 6,880,759    | 4,523,592      | 662,534  | 100,426  | 1,600     | 153,100   | 68,279    | 3,120    | 13,658    | 500            | 36,500         | 21,300         | 86,000         | 245,000        | 175,000         | 12,971,368   |
| TOTAL APPROPRIATIONS          | 6,880,759    | 4,523,592      | 662,534  | 100,426  | 1,600     | 153,100   | 68,279    | 3,120    | 13,658    | 500            | 36,500         | 21,300         | 86,000         | 245,000        | 175,000         | 12,971,368   |

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 1, 2026 at 9:10 a.m. for the purpose of considering the foregoing Provisional Budget for the year of 2027 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 22nd day of September, 2026 at 9:10 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