



Regular Meeting Agenda

TUESDAY, JULY 7, 2026
6:30 PM

(District 1) Joel Arends
(District 2) Betty Otten
(District 3) Tiffani Landeen, Chair
(District 4) Douglas Putnam
(District 5) Jim Schmidt, Vice-Chair

Commission Meeting Room
104 N. Main Street
Canton, SD
P 605.764.2581
Auditor@lincolncountysd.org

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROUTINE BUSINESS:

- 1) Board action to approve Agenda.
- 2) Payroll: \$539,143.82
- 3) Reports:
 - a. Public Hearing Notice: City of Tea City Council, Monday July 6th, 2026, 6PM
 - b. Commission Report: US Bank Department Expense Report \$46,720.93
- 4) Board action to approve Consent Agenda items.
- 5) Recognition of significant anniversaries: July 2026

CONSENT AGENDA:

- 1) Approve County Commission Minutes: 06.30.2026
- 2) Approve and authorize the I.T. Director to execute a new service agreement with FirstDigital for Phone Services
- 3) Approve the Affidavit of Replacement Warrant submitted by Siouxland Federal Credit Union in the amount of \$5,579.71; original warrant number 35331, issued on 5/5/26.
- 4) Approve the 07.07.2026 Memorandum of Personnel Actions
- 5) Approve and authorize the Chair and Auditor to execute the quarterly single signature sheet for the Local Emergency Management Performance Grant

REGULAR BUSINESS:

- 1) Board discussion and appointment of Commissioner to fill District 2 vacancy. (Paul Anderson)
- 2) Board of Commissioners Budget Work Session (Paul Anderson)

OPPORTUNITY FOR PUBLIC COMMENT

COMMISSION OFFICE REPORT (INFORMATIONAL ONLY)

COMMISSIONER REPORT (INFORMATIONAL ONLY)

EXECUTIVE SESSION:

- 1) Executive Session: Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee--the term "employee" does not include any independent contractor, SDCL 1-25-2(1).
- 2) Executive Session: Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters, SDCL 1-25-2(3).
- 3) Executive Session: Preparing for contract negotiations or negotiating with employees or employee representatives, SDCL 1-25-2(4).

ADJOURNMENT

UPCOMING MEETINGS & EVENTS:



MEETING DATE

July 7, 2026

ORIGINATOR:

ROUTINE BUSINESS: 1.

Board action to approve Agenda.

REQUESTED ACTION:

MOTION to approve Agenda.

FACTS AND VETTING:

ATTACHMENTS

None



MEETING DATE

July 7, 2026

ORIGINATOR:

ROUTINE BUSINESS: 2.

Payroll: \$539,143.82

REQUESTED ACTION:

FACTS AND VETTING:

ATTACHMENTS

1. 07-02-2026 Payroll Minutes
2. Courthouse Payroll Vouchers
3. Commission Payroll Summary (23)

Commissioner's \$9,064.24; FICA 537.89, Medicare 125.80, SDRS 165.83
Elections \$836.25; FICA 51.85, Medicare 12.13
Auditor's \$16,396.72; FICA 908.90, Medicare 212.57, SDRS 979.60
Treasurer's \$21,435.02; FICA 1,170.95, Medicare 273.85, SDRS 1,278.91
States Attorney's \$80,093.68; FICA 4,615.24, Medicare 1,079.37, SDRS 4,707.80
Gen Gov Bldg \$20,361.42; FICA 1,127.64, Medicare 263.72, SDRS 1,211.79
DOE \$48,430.02; FICA 2,151.16, Medicare 503.09, SDRS 2,214.03
ROD \$10,969.02; FICA 605.97, Medicare 141.72, SDRS 652.44
VSO \$2,453.87; FICA 143.24, Medicare 33.50, SDRS 145.73
GIS \$6,150.72; FICA 341.24, Medicare 79.81, SDRS 366.35
IT \$12,415.25; FICA 738.01, Medicare 172.60, SDRS 740.71
HR \$6,587.96; FICA 357.61, Medicare 83.63, SDRS 391.08
Sheriff's \$148,012.10; FICA 8,066.08, Medicare 1,886.42, SDRS 10,231.74
Jail \$27,631.54; FICA 1,683.17, Medicare 393.64, SDRS 1,889.89
County 4-H \$5,914.65; FICA 351.92, Medicare 82.30, SDRS 290.47
Weeds \$4,977.71; FICA 308.62, Medicare 72.18, SDRS 283.67
P & Z \$13,955.35; FICA 849.67, Medicare 198.71, SDRS 817.83
Highway \$53,734.45; FICA 3,110.23, Medicare 727.39, SDRS 3,066.56
Communications \$39,671.43; FICA 2,299.14, Medicare 537.70, SDRS 2,377.94
EM MGMT \$4,222.67; FICA 239.18, Medicare 55.94, SDRS 252.16
Airport \$3,134.39; FICA 194.33, Medicare 45.45, SDRS 188.06
24/7 \$2,695.36; FICA 167.11, Medicare 39.08, SDRS 215.62

County of Lincoln

COURTHOUSE

104 NORTH MAIN STREET, SUITE 110

CANTON, SOUTH DAKOTA 57013-1703

CLAIM OF Courthouse

Vendor # _____

ADDRESS _____

_____**STATEMENT MUST BE ITEMIZED AND SWORN TO BY THE CLAIMANT OR HIS AGENT OR COUNTY OFFICIAL**

DATE	ITEM	FUND/ACCOUNT #	UNIT COST	EXTENSION
	Payroll for 07/02/2026			\$539,143.82
	For period of 06/14/2026 - 06/27/2026			
	TOTAL			\$539,143.82
	I declare and affirm, under penalty of perjury, that this claim has been examined by me and to the best of my knowledge and belief is, in all things, true and correct.			
	Claimand (or agent) Sign Here	Date		
	County Official (or Dept Head) Sign Here	Date		

Start Date	07/02/2026		
End Date	07/02/2026		
Worked In Department	Worked In Department Description	Gross Pay	Employer SDRS B - 8%
101111	BOARD OF COMMISSIONERS	9,064.24	0.00
101120	ELECTIONS	836.25	0.00
101141	AUDITOR	16,396.72	0.00
101142	TREASURER	21,435.02	0.00
101151	STATES ATTORNEY	80,093.68	0.00
101161	GENERAL GOVT BUILDING	20,361.42	0.00
101162	DIR OF EQUALIZATION	48,430.02	0.00
101163	REGISTER OF DEEDS	10,969.02	0.00
101165	VETERANS SERVICE OFFICER	2,453.87	0.00
101168	GIS	6,150.72	0.00
101171	INFORMATION TECHNOLOGY	12,415.25	0.00
101172	HUMAN RESOURCES	6,587.96	0.00
101211	SHERIFF	148,012.10	9,905.80
101212	JAIL	27,631.54	1,762.59
101524	COUNTY 4-H	5,914.65	0.00
101616	WEED CONTROL	4,977.71	0.00
101711	PLANNING & ZONING	13,955.35	0.00
201311	HIGHWAYS, ROADS, BRIDGES	53,734.45	0.00
207225	DEPT OF COMMUNICATION	39,671.43	80.79
226222	EMERGENCY & DISASTER SERV	4,222.67	0.00
236331	AIRPORT	3,134.39	0.00
248212	24/7 SOBRIETY	2,695.36	215.62

Employer SDRS - 6% Social Security - Employer Tax

165.83	537.89
0.00	51.85
979.60	908.90
1,278.91	1,170.95
4,707.80	4,615.24
1,211.79	1,127.64
2,214.03	2,151.16
652.44	605.97
145.73	143.24
366.35	341.24
740.71	738.01
391.08	357.61
325.94	8,066.08
127.30	1,683.17
290.47	351.92
283.67	308.62
817.83	849.67
3,066.56	3,110.23
2,297.15	2,299.14
252.16	239.18
188.06	194.33
0.00	167.11

Medicare - Employer Tax

125.80
12.13
212.57
273.85
1,079.37
263.72
503.09
141.72
33.50
79.81
172.60
83.63
1,886.42
393.64
82.30
72.18
198.71
727.39
537.70
55.94
45.45
39.08



MEETING DATE

July 7, 2026

ORIGINATOR:

ROUTINE BUSINESS: 3.

Reports:

REQUESTED ACTION:

FACTS AND VETTING:

ATTACHMENTS

None



MEETING DATE

July 7, 2026

ORIGINATOR:

Alicia Cafaro, Commission Recorder

ROUTINE BUSINESS: 3.a.

Public Hearing Notice: City of Tea City Council, Monday July 6th, 2026, 6PM

REQUESTED ACTION:

FACTS AND VETTING:

Meeting being held to review an application for a variance to allow temporary non-hard-surfaced parking at 1501 E 1st St. (Tract 3 of the Harvard Industrial Park Addition)

ATTACHMENTS

1. Letter



PLANNING & ZONING
600 E. 1st St. - PO BOX 128
Tea, SD 57064 605-498-5192

LINCOLN COUNTY
104 N MAIN ST STE 110
CANTON SD 57013

RE: Variance to Allow Temporary Non-Hard Surfaced Parking

1501 E 1st St

Tract 3 of the Harvard Industrial Park Addition to the City of Tea, Lincoln County, SD

To Whom It May Concern,

Please be advised that the City of Tea City Council is reviewing an application for a variance to allow temporary non-hard-surfaced parking at 1501 E 1st St.

The purpose of this letter is to inform you of the public hearing for this permit. Any person, persons, or their agent or attorney may appear at said scheduled public hearing and present objections.

The public hearing will be held by the City Council, acting as the Board of Adjustment, on Monday, July 6th, 2026, at approximately 6:00 P.M. at Tea City Hall, 600 E. 1st Street, Tea, South Dakota.

If you are unable to attend a City Council meeting, the City Council minutes are available on the internet: <https://www.teasd.com/government/agendas-minutes>. If the meeting minutes have been approved, you can click on the link to read the minutes.

~~If you have any comments about this application, please send them before the public hearing to the attention of Albert Schmidt, Community Development Director at (605) 498-5192 or aschmidt@teasd.org.~~



MEETING DATE

July 7, 2026

ORIGINATOR:

ROUTINE BUSINESS: 3.b.

Commission Report: US Bank Department Expense Report \$46,720.93

REQUESTED ACTION:

FACTS AND VETTING:

ATTACHMENTS

1. US Bank - Commissioner Report - LC



Lincoln County, SD

Commissioner Report

By Fund

Post Dates 6/22/2026 - 6/22/2026

Description (Item)	Amount
Fund: 101 - GENERAL FUND	
Department: 4111 - BOARD OF COMMISSIONERS	
DIY Awards - Plaques	459.98
Midco - Utility - Courthouse	75.41
Department 4111 - BOARD OF COMMISSIONERS Total:	535.39
Department: 4120 - ELECTIONS	
SP PRINTELECT - Ballot Boxes	689.07
Amazon - Supplies	25.73
USPS - Election Mail	21.35
Subway - Post Election Audit	100.00
Department 4120 - ELECTIONS Total:	836.15
Department: 4130 - JUDICIAL	
Midco - Utility - Courthouse	39.32
Department 4130 - JUDICIAL Total:	39.32
Department: 4141 - AUDITOR	
Amazon - Supplies	12.41
Caseys - Fuel Deputy Workshop	43.26
Midco - Utility - Courthouse	100.48
Department 4141 - AUDITOR Total:	156.15
Department: 4142 - TREASURER	
Midco - Utility - Courthouse	151.38
Department 4142 - TREASURER Total:	151.38
Department: 4151 - STATES ATTORNEY	
Casey's - Juror Meals	143.91
Substance Use Training	65.00
AT&T - Cellular Services	157.41
Midco - Utility - Courthouse	185.26
Department 4151 - STATES ATTORNEY Total:	551.58
Department: 4161 - GENERAL GOVT BUILDING	
Dust-Tex - (Rug exchange - EC)	45.00
Tessman Co. - (Herbicide)	69.00
Dust-Tex - (Rug exchange - CH)	136.00
Amazon - (Custodial Supplies)	139.96
Sam's Club - (Kitchen supplies)	194.02
Midco - Utility - Courthouse	228.38
Department 4161 - GENERAL GOVT BUILDING Total:	812.36
Department: 4162 - DIRECTOR OF EQUALIZATION	
USATODAY - NEWSPAPER	15.92
AMAZON - DISTO X3 & IPAD	494.36
AT&T - Cellular Services	264.95
Midco - Utility - Courthouse	89.29
Department 4162 - DIRECTOR OF EQUALIZATION Total:	864.52
Department: 4163 - REGISTER OF DEEDS	
Midco - Utility - Courthouse	88.26
Department 4163 - REGISTER OF DEEDS Total:	88.26
Department: 4165 - VETERANS SERVICE OFFICER	
Midco - Utility - Courthouse	91.10
AT&T - Cellular Services	37.85
Department 4165 - VETERANS SERVICE OFFICER Total:	128.95
Department: 4168 - GIS	
UNITED AIRLINES: 2026 ESRI	863.78
Midco - Utility - Courthouse	24.61
Department 4168 - GIS Total:	888.39
Department: 4171 - INFORMATION TECHNOLOGY	

Apple - MDM	2.26
Amazon - USB Cable	9.95
Amazon - Adaptor	12.98
Amazon - Phone Case	15.99
CDWG - Battery	310.54
CDWG - Battery	310.54
Microsoft - Pen Chargers	148.64
LD - Toner	111.21
Webex - Conference	483.44
Webex - Conference	649.00
Midco - Utility - Courthouse	1,200.65
Midco - Utility - Courthouse	31.25
FIRSTNET - Cellular Services	140.53
ADP - Payroll Processing	4,035.43
Lenovo - Monitors	652.76
CDWG - Service Agreement	399.58
CDWG - Scanners	1,486.16
CDWG - Desktop Phones	536.82
CDWG - Computers	3,307.38
Department 4171 - INFORMATION TECHNOLOGY Total:	13,845.11
Department: 4172 - HUMAN RESOURCES	
Amazon-Hole Punch	23.67
Hilton-Conference Travel- Hotel	1,205.68
Midco - Utility - Courthouse	34.10
Department 4172 - HUMAN RESOURCES Total:	1,263.45
Department: 4211 - SHERIFF	
ARLO TECHNOLOGIES Security	229.26
Silverstar Car wash	340.00
Encompass Graphic tint 25-3 /	194.04
PureForge New Brakes	6,307.88
Amazon, Motorola Battery	356.10
Jack's Uniforms	958.60
Walmart 3 draw sterilite office	25.45
Amazon Key fob Battery	14.69
Innovated Office supplies credit	-70.89
Innovated Office supplies	251.05
Thomas Scientific Heat Seal Bags	246.60
Amazon Candy, chair Office	876.74
American Air Flights and	1,650.80
Travelocity Travel	414.49
Allianz Travel Insurance Fees	90.80
Holiday Inn & Four Points Travel	1,204.68
LLRMI, eVENBRITE & NASRO	1,175.00
Verizon - Cellular Services	80.02
FIRSTNET - Cellular Services	3,125.66
Midco - Utility - Harrisburg	185.65
Midco - Utility - Courthouse	234.13
Department 4211 - SHERIFF Total:	17,890.75
Department: 4212 - JAIL	
PureForge New Brakes	4,000.00
Bob Lock & Key Duplicate Key	24.00
United Travel Air Flights	866.42
Travelocity Travel	133.58
Department 4212 - JAIL Total:	5,024.00
Department: 4411 - SUPPORT OF POOR	
Midco - Utility - Courthouse	24.62
Department 4411 - SUPPORT OF POOR Total:	24.62
Department: 4524 - COUNTY 4-H	
Amazon Calendar (office	49.99
Casey's gas for county car	67.07
Midco - Utility - Courthouse	25.33
Alliance - Internet - 4H Grounds	89.95
AT&T - Cellular Services	43.73
USPS postage (DNA envelopes)	12.90
Department 4524 - COUNTY 4-H Total:	288.97

Department: 4711 - PLANNING AND ZONING

Midco - Utility - Courthouse	34.99
AT&T - Cellular Services	163.16
Department 4711 - PLANNING AND ZONING Total:	198.15
Fund 101 - GENERAL FUND Total:	43,587.50

Fund: 201 - ROAD AND BRIDGE FUND**Department: 4311 - ROAD AND BRIDGE**

USPS - Return Postage	12.90
Amazon - Fleet Inspection Books	825.57
Alliance - Internet – Highway	89.95
Midco - Utility - Courthouse	27.35
FIRSTNET - Cellular Services	162.16
AT&T - Cellular Services	43.73
Department 4311 - ROAD AND BRIDGE Total:	1,161.66
Fund 201 - ROAD AND BRIDGE FUND Total:	1,161.66

Fund: 207 - E911 COMMUNICATIONS**Department: 4225 - COMMUNICATION CENTER**

Shell/Casey/Kwik star Fuel	234.34
Midco - Utility - Courthouse	150.18
Century Link dispatch Multiline	185.92
Department 4225 - COMMUNICATION CENTER Total:	570.44
Fund 207 - E911 COMMUNICATIONS Total:	570.44

Fund: 226 - EMERGENCY AND DISASTER**Department: 4222 - EMERGENCY AND DISASTER**

Verizon - Cellular Services	40.01
Midco - Utility - Courthouse	83.05
Department 4222 - EMERGENCY AND DISASTER Total:	123.06
Fund 226 - EMERGENCY AND DISASTER Total:	123.06

Fund: 236 - AIRPORT**Department: 4331 - AIRPORT**

Zoro - (Runway bulbs)	487.90
Dave's repair- fix tire on mower	21.66
ForeFlight-weather subscription	390.00
AT&T - Cellular Services	37.85
FIRSTNET - Cellular Services	40.54
SE Electric-airport electric	265.46
Department 4331 - AIRPORT Total:	1,243.41
Fund 236 - AIRPORT Total:	1,243.41

Fund: 248 - 24/7 SOBRIETY FUND**Department: 4212 - JAIL**

Midco - Utility - Courthouse	34.86
Department 4212 - JAIL Total:	34.86
Fund 248 - 24/7 SOBRIETY FUND Total:	34.86

Grand Total: 46,720.93**Report Summary****Fund Summary**

Fund	Expense Amount	Payment Amount
101 - GENERAL FUND	43,587.50	43,587.50
201 - ROAD AND BRIDGE FUND	1,161.66	1,161.66
207 - E911 COMMUNICATIONS	570.44	570.44
226 - EMERGENCY AND DISASTER	123.06	123.06
236 - AIRPORT	1,243.41	1,243.41
248 - 24/7 SOBRIETY FUND	34.86	34.86
Grand Total:	46,720.93	46,720.93

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
101-4111-426000	SUPPLIES & MATERIALS	459.98	459.98
101-4111-428000	UTILITIES	75.41	75.41
101-4120-426000	SUPPLIES & MATERIALS	836.15	836.15

101-4130-428000	UTILITIES	39.32	39.32
101-4141-426000	SUPPLIES & MATERIALS	12.41	12.41
101-4141-427000	TRAVEL	43.26	43.26
101-4141-428000	UTILITIES	100.48	100.48
101-4142-428000	UTILITIES	151.38	151.38
101-4151-422500	FEES - CONTRACTS	143.91	143.91
101-4151-427100	TRAINING AND	65.00	65.00
101-4151-428000	UTILITIES	342.67	342.67
101-4161-426000	SUPPLIES & MATERIALS	583.98	583.98
101-4161-428000	UTILITIES	228.38	228.38
101-4162-423000	PUBLISHING	15.92	15.92
101-4162-426000	SUPPLIES & MATERIALS	494.36	494.36
101-4162-428000	UTILITIES	354.24	354.24
101-4163-428000	UTILITIES	88.26	88.26
101-4165-428000	UTILITIES	128.95	128.95
101-4168-427000	TRAVEL	863.78	863.78
101-4168-428000	UTILITIES	24.61	24.61
101-4171-422300	COMPUTER PROF	2.26	2.26
101-4171-425000	REPAIRS & MAINTENANCE	808.64	808.64
101-4171-426000	SUPPLIES & MATERIALS	111.21	111.21
101-4171-427100	TRAINING AND	1,132.44	1,132.44
101-4171-428000	UTILITIES	1,372.43	1,372.43
101-4171-433000	COMPUTER SOFTWARE	4,035.43	4,035.43
101-4171-435000	FURNITURE & MINOR	6,382.70	6,382.70
101-4172-426000	SUPPLIES & MATERIALS	23.67	23.67
101-4172-427000	TRAVEL	1,205.68	1,205.68
101-4172-428000	UTILITIES	34.10	34.10
101-4211-422500	FEES & CONTRACTS	229.26	229.26
101-4211-425000	REPAIRS & MAINTENANCE	6,841.92	6,841.92
101-4211-426000	SUPPLIES & MATERIALS	2,658.34	2,658.34
101-4211-427000	TRAVEL	3,360.77	3,360.77
101-4211-427100	TRAINING AND	1,175.00	1,175.00
101-4211-428000	UTILITIES	3,625.46	3,625.46
101-4212-425000	REPAIRS & MAINTENANCE	4,000.00	4,000.00
101-4212-426000	SUPPLIES & MATERIALS	24.00	24.00
101-4212-427000	TRAVEL	1,000.00	1,000.00
101-4411-428000	UTILITIES	24.62	24.62
101-4524-426000	SUPPLIES & MATERIALS	49.99	49.99
101-4524-427000	TRAVEL	67.07	67.07
101-4524-428000	UTILITIES	159.01	159.01
101-4524-429600	4-H ACHIEVEMENT DAYS	12.90	12.90
101-4711-428000	UTILITIES	198.15	198.15
201-4311-426100	SUPPLIES	12.90	12.90
201-4311-426200	MATERIALS	825.57	825.57

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
201-4311-428000	UTILITIES	323.19	323.19
207-4225-427000	TRAVEL	234.34	234.34
207-4225-428000	UTILITIES	336.10	336.10
226-4222-428000	UTILITIES	123.06	123.06
236-4331-425000	REPAIRS & MAINTENANCE	509.56	509.56
236-4331-426000	SUPPLIES & MATERIALS	390.00	390.00
236-4331-428000	UTILITIES	343.85	343.85
248-4212-428000	UTILITIES/TELEPHONE	34.86	34.86
Grand Total:		46,720.93	46,720.93

Project Account Summary

Project Account Key	Expense Amount	Payment Amount
None	46,720.93	46,720.93
Grand Total:	46,720.93	46,720.93



MEETING DATE

July 7, 2026

ORIGINATOR:

ROUTINE BUSINESS: 4.

Board action to approve Consent Agenda items.

REQUESTED ACTION:

FACTS AND VETTING:

ATTACHMENTS

None



MEETING DATE

July 7, 2026

ORIGINATOR:

ROUTINE BUSINESS: 5.

Recognition of significant anniversaries: July 2026

REQUESTED ACTION:

FACTS AND VETTING:

ATTACHMENTS

1. Longevity recognition document -July 2026



LINCOLN
COUNTY

AUDITOR'S OFFICE

104 N. MAIN STREET, SUITE 110
CANTON, SD 57013

In appreciation of service to Lincoln County, we would like to thank the following individuals by recognizing significant anniversaries for:

July 2026

Thomas Wollman – State's Attorney – 26 Years

Greg Poppenga – 911 Communications – 23 Years

Brock Nelson – Sheriff's Office – 11 Years

Thank you for all that you do.

EST
1867

P 605.764.2581 F 605.764.0134
AUDITOR@LINCOLNCOUNTYSD.ORG
LINCOLNCOUNTYSD.ORG



MEETING DATE

July 7, 2026

ORIGINATOR:

CONSENT AGENDA: 1.

Approve County Commission Minutes: 06.30.2026

REQUESTED ACTION:

FACTS AND VETTING:

ATTACHMENTS

1. Comm.06.30.2026

Lincoln County Board of Commission
Meeting Minutes
June 30, 2026

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened at 6:30 p.m. on June 30, 2026, with Commissioners Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam present. Alicia Cafaro, Deputy Auditor, served as Clerk of the Board. Chief Civil Deputy State's Attorney, Drew DeGroot, was also present.

Chair, Tiffani Landeen, called the meeting to order.

ROUTINE BUSINESS:

MOTION by Jim Schmidt and seconded by Joel Arends to approve Agenda. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

Payroll: \$500,409.48

Commissioner's \$9,064.24; FICA 537.89, Medicare 125.80, SDRS 165.83
Elections \$877.50; FICA 54.41, Medicare 12.72
Auditor's \$16,396.72; FICA 908.90, Medicare 212.57, SDRS 979.60
Treasurer's \$21,375.95; FICA 1,167.29, Medicare 273.00, SDRS 1,275.37
States Attorney's \$78,831.67; FICA 4,544.07, Medicare 1,062.73, SDRS 4,632.08
Gen Gov Bldg \$19,998.15; FICA 1,105.12, Medicare 258.46, SDRS 1,188.19
DOE \$43,095.76; FICA 2,458.22, Medicare 574.91, SDRS 2,516.58
ROD \$10,969.03; FICA 605.97, Medicare 141.72, SDRS 652.44
VSO \$2,453.87; FICA 143.24, Medicare 33.50, SDRS 145.73
GIS \$6,150.72; FICA 341.24, Medicare 79.81, SDRS 366.35
IT \$12,356.04; FICA 734.34, Medicare 171.74, SDRS 737.16
HR \$4,922.16; FICA 265.10, Medicare 62.00, SDRS 292.63
Sheriff's \$125,370.53; FICA 7,324.09, Medicare 1,712.89, SDRS 9,218.39
Jail \$27,816.99; FICA 1,694.67, Medicare 396.33, SDRS 1,903.97
County 4-H \$5,243.15; FICA 310.29, Medicare 72.57, SDRS 290.47
Weeds \$4,598.93; FICA 285.13, Medicare 66.68, SDRS 275.93
P & Z \$12,606.52; FICA 766.04, Medicare 179.16, SDRS 756.40
Highway \$53,182.45; FICA 3,076.01, Medicare 719.39, SDRS 3,063.82
Communications \$35,039.23; FICA 2,015.29, Medicare 471.32, SDRS 2,103.23
EM MGMT \$4,252.67; FICA 241.04, Medicare 56.37, SDRS 252.16
Airport \$3,057.83; FICA 189.59, Medicare 44.34, SDRS 183.47
24/7 \$2,695.37; FICA 167.11, Medicare 39.08, SDRS 215.63

Reports:

Lincoln County Claims from 06.22.2026 Special meeting in the amount of \$136,316.80

MOTION by Joel Arends and seconded by Jim Schmidt to approve Consent Agenda items. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

CONSENT AGENDA:

MOTION by Joel Arends and seconded by Jim Schmidt to approve County Commission Minutes: 06.09.2026 & 06.22.2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve Lincoln County Claims in the amount of \$4,902,080.21; GENERAL FUND: Active Data Systems Inc, Scanning Project 2026, 12,680.00; Aj's

Automotive Llc, Tire Repair For 2022 F-150, 33.13; All Nations Interpreters Inc, Interpreting Services, 1,200.00; Alvine Law Firm, Llp, Crt Appt Atty, 450.4; American Legal Publishing Corporation, May 2026 S-6 Editing, 66; Amg- Avera Occupational Medicine-Sf, Mro/Lab, 37.7; Anderson Reigstad, Heather, 2026 Primary Election, 251; Anderson, James L, 2026 Primary Election, 228.6; Anderson, Jennifer Marie, Mi Eval, 877.49; Anderson, Judy I, 2026 Primary Election , 365.2; Anderson, Leann, 2026 Primary Election, 225; Anderson, Susan, 2026 Primary Election, 200; Appel, Debbie, 2026 Primary Election, 323.6; Ashton, Judy, 2026 Primary Election, 249.7; Auto Dynamics Inc, Vehicle Service, 96; Avera , Mi Hold, 948.45; Baker, Kimberly , 2026 Primary Election, 225; Baloun Law, Pc, Crt Appt Atty-Juv, 5.4; Beck Law, Prof Llc, Crt Appt Atty, 1652.2; Bentley, Lisa, 2026 Primary Election, 285; Beresford Public Library, 2026 Primary Election, 50; Bierwagen, Susan, 2026 Primary Election, 252.3; Boe, Kim, 2026 Primary Election, 252.3; Bomgaars, 67-042-3, 146.43; Boots, Todd, P&Z Board Mileage: Boots, 47.54; Borchard, Janet, 2026 Primary Election, 429.1; Bragg, Michael, 2026 Primary Election, 251.5; Bren, Lynn, 2026 Primary Election, 244.5; Brown, Vickie, 2026 Primary Election, 239.3; Bruhn, Sherrie, 2026 Primary Election, 251; Buddi Us Llc, Inv Z403583, 160; Burch, Lucy, 2026 Primary Election, 225; Burgers, Deb, 2026 Primary Election, 311.25; Burns, Diane, 2026 Primary Election, 248.4; C&J Fencing Llc, South Fg Fencing Project, 5,000.00; Campbell, Barb, 2026 Primary Election, 251; Campbell, Janice, 2026 Primary Election, 249.7; Canton Home & Farm Supply, Acct #319, 24.67; Canton Methodist Church, 2026 Primary Election, 100; Carlson, Marilyn, 2026 Primary Election, 123.8; Carrasco, Jorge, Travel Reimbursement, 102; Carrier, Deborah, 2026 Primary Election, 347; Cedar County Sheriff's Office, Document Service, 6; Central Church, 2026 Primary Election, 100; Century Business Products, Century Business - Contract Invoice, 739.99; Certified Languages International, Interpreter, 196.35; Chase, Beverly, 2026 Primary Election, 440.8; Cintas (First Aid), Acct #21078014, 200.45; City Glass & Glazing Inc, Work Order #29487, 266.26; City Of Tea, 2026 Primary Election, 100; Collins, Mary, 2026 Primary Election, 244.5; Confidential Investigative Services, Private Investigator, 3,500.00; Coomes, Sue Ann, Mi Hearing, 80; Cornelius, Lavonne, 2026 Primary Election, 227.6; Crawford, Daryl, 2026 Primary Election, 244.5; D & D Small Engine Repair & Sales Llc, Customer # 105246, 105.95; Dakota Embalming & Transport Service Inc, Transport - Lc26-45, 950; Dakota Law Firm Prof Llc, Crt Appt Atty-Juv, 3,023.60; Dakota Supply Group, Customer #8121, 1,252.12; Dannen, Leo, 2026 Primary Election, 225; Dannen, Linda, 2026 Primary Election, 328.8; Degroot, Drew, Travel Reimbursement, 88; Delta Dental Of South Dakota, Dental Cobra April 2026, 208.9; Dimock, James, 2026 Primary Election, 334; Dimock, Margaret, 2026 Primary Election, 225; Diverse Lawn & Landscaping Llc, Round-A-Bout Mowing, 120; Donovan, Anne, 2026 Primary Election, 251; Donovan, Kari, 2026 Primary Election, 108.85; Drew, Arlene, 2026 Primary Election, 253.6; Dummer, Michael, 2026 Primary Election, 200; Duncan Law Firm, Crt Appt Atty, 7982.6; Eich Law Office Prof Llc, Crt Appt Atty, 695.4; Eisenhauer, Lisa, 2026 Primary Election, 352.85; Election Systems & Software Inc, 4gb Memory Device, 4,469.00; Enger, Cheryl, 2026 Primary Election, 245.8; Evjen, Gary, 2026 Primary Election, 252.3; Ewald, Scott, 2026 Primary Election, 252.3; Faith Baptist Fellowship, 2026 Primary Election, 100; Fidelity Security Life Insurance Company Corp, Vision Cobra April 2026, 15.34; First English Lutheran Church, 2026 Primary Election, 50; First Evangelical Free Church, 2026 Primary Election, 100; Gefroh, Eleanor, 2026 Primary Election, 249.7; Gillespie, David, 2026 Primary Election, 200; Gillespie, Pamela D., 2026 Primary Election, 295.65; Goembel, Amy, 2026 Primary Election, 334; Gooch, Lori, 2026 Primary Election, 252.3; Grainger, Acct. # 879306108, 67.8; Great Plains Roofing, Work Order # 5180, 765.31; Green, Debra, 2026 Primary Election, 252.3; Green, Scott, P&Z Board Mileage: Green, 20.3; Griesse Law Firm, Pc, Crt Appt Atty, 6494.95; Hagena, Cheryl, 2026 Primary Election, 244.5; Halverson, Pat, 2026 Primary Election, 240.6; Hansen, John, 2026 Primary Election, 254.9; Hansen, Kayleen, 2026 Primary Election, 225; Harms, Amy, 2026 Primary Election, 200; Harrisburg Ace Hardware, Cleaning Supplies, 16.98; Harter, Dawn, 2026 Primary Election, 244.5; Hartman, Alvin, 2026 Primary Election, 252.3; Harvest Church, 2026 Primary Election, 50; Helling, Clare, 2026 Primary Election, 200; Hill, Linda, 2026 Primary Election, 275; Hofer, Caleb, 2026 Primary Election, 33.75; Hofer, Ethan, 2026 Primary Election, 75; Hofer, Francene, 2026 Primary Election, 120; Horner, Susan, 2026 Primary Election, 252.3; Hoy, Cynthia, 2026 Primary Election, 200; Hudson Fire Dept, 2026 Primary Election, 50; Hudson-Dirks, Teri, 2026 Primary Election, 327.25; Hughes Co Jail, May Inmate Housing, 115; Hyronimus, Brenda, 2026 Primary Election, 200; Imeg Corp, Imeg Plat Reviews , 995; Interstate Office Products, Leap; Chair, Upholstered Adjustable Seat Depth Pla, 963.47; Jack's Uniforms & Equipment, Uniform, 908.08; Jacobson, William, 2026 Primary Election, 244.5; Jasper, Lilli, Travel

Reimbursement, 88; Jelsma, Arthur, 2026 Primary Election, 245; Jelsma, Marcia, 2026 Primary Election, 323.6; Jensen, Lynn, 2026 Primary Election, 273.6; Jeseritz, Amanda, Travel Reimbursement, 68; Johnson, Cheryl, 2026 Primary Election, 251; Jongeling, Jerry, P&Z Board Mileage: Jongeling, 19.07; Juel, Marilyn, 2026 Primary Election, 244.5; Jurors, Fees/Mileage, 683.8; Jw Niederauer Inc, Customer # 17458, 51.98; Kading, Kunstle & Goodhope Llp, Crt Appt Atty-Juv, 1,924.40; Katie Johnson Pllc, Mi Board, 4,050.40; Kemp, Robin, 2026 Primary Election, 322.3; Kirbside Car Wash, Car Wash X 7 , 84; Kirkeby, Taylor, 2026 Primary Election, 82.5; Kost, Donovan, 2026 Primary Election, 249.7; Kost, Vicki, 2026 Primary Election, 333.1; Kroger, Patty, 2026 Primary Election, 276.3; Kruse, Brian, 2026 Primary Election, 244.5; Kuiper, Theresa, 2026 Primary Election, 99.75; Kurth, Rae, 2026 Primary Election, 252.3; Lang, Sueann, 2026 Primary Election, 253.6; Lang, Terry, 2026 Primary Election, 253.6; Larson, Leroy, 2026 Primary Election, 252.95; Larson, Marlys, 2026 Primary Election, 225; Larson, Melinda, 2026 Primary Election, 409.6; Lashly, Kelly, 2026 Primary Election, 345.7; Laughlin, Rick, 2026 Primary Election, 249.7; Legg, Richard, 2026 Primary Election, 258.8; Lembcke, Kathryn, Travel Reimbursement, 88; Lennox Independent Llc, Publishing Tea Weekly & Lennox Independent - , 5446.31; Linder, Douglas, 2026 Primary Election, 249.05; Linwood Wesleyan Church, 2026 Primary Election, 100; Living Word Free Lutheran Church, 2026 Primary Election, 50; Lookout Plan + Code Consulting Llc, 05.2026 Lp + Cc Plan Review , 175.5; Lundquist, Janet, 2026 Primary Election, 333.35; Lyon, Deborah, 2026 Primary Election, 248.4; Mallek, John, 2026 Primary Election, 249.7; Malsom, Terrie, 2026 Primary Election, 253.6; Markley, Patricia, 2026 Primary Election, 253.6; Matthews, John, Travel Reimbursement, 102; Mayer, Mariah, Travel Reimbursement, 68; Mcleod's Printing & Office Supply, Reappraisal Door Hangers Doe Qty 5,000, 972.85; Mcneil, Marilyn , 2026 Primary Election, 269.7; Mcquisten, Jim, 2026 Primary Election, 349.6; Mcvey, David, 2026 Primary Election, 248.4; Menards-Sioux Falls East, Acct # 31920407, 69.98; Menards-Sioux Falls West, Acct # 30640770, 161.83; Merkley, Linda, 2026 Primary Election, 249.7; Meyer, Christine, 2026 Primary Election, 341.8; Midamerican Energy Co, Acct #48001-35014, 1065.03; Miller, Diane, 2026 Primary Election, 235.4; Miller, Francie, Mi Hearing, 112; Minnehaha Co Regional Jdc, Juvenile Housing, 57,672.83; Minnehaha County Jail, Blood Draws, 600; Misfeldt, Carol, 2026 Primary Election, 349.6; Morris, Janice, 2026 Primary Election, 254.9; Morrison And Busch Law Firm, Llc, Mi Board, 8,277.70; Moser, Seth, P&Z Board Mileage: Moser, 28.76; Motorola Solutions Inc, Apx Smart Connect Item# Ssv01s01663a, 1,920.00; Mulder, Sandra, 2026 Primary Election, 104.3; Mullinix, Donita, 2026 Primary Election, 245.8; Murphy, Arlene, 2026 Primary Election, 225; Nadolski, Cara, 2026 Primary Election, 82.5; National Locksmith Institute, Certified Facility Locksmith Class For Jace Collin, 1,595.00; Nelson, Marcene, 2026 Primary Election, 225; New Day Church, 2026 Primary Election, 50; Nilson, Joshua, 2026 Primary Election, 252.3; Norton, Elizabeth, 2026 Primary Election, 225; Novak, Susan, 2026 Primary Election, 252.95; Oakland, Jake, 2026 Primary Election, 120; Oakland, Jordan, 2026 Primary Election, 82.5; Ohlen, Catherine, 2026 Primary Election, 251; O'leary Law Office, Crt Appt Atty, 1880.4; Olson, Donna, 2026 Primary Election, 252.3; Olson, Joann, 2026 Primary Election, 200; Otis Elevator Company, Customer # 469284, 1,682.28; Owen G Dunn Co Inc, 1469-01 Vote W/Arrow Sign, 91.91; Pat Beck, Court Reporter, Grand Jury Proceedings, 736.8; Pfeifer's Implement Co., Contract #6239, 300; Pheasantland Industries, Lincoln County Sign, 668.98; Phillip Loving, Mi Eval, 5,351.58; Physicians Laboratory Ltd, Ar0780304, 166.06; Poppen, Janice, 2026 Primary Election, 253.6; Poppinga, Kathy, 2026 Primary Election, 334; Poppinga, Lynn, 2026 Primary Election, 243.2; Prairie View Event Hall, 2026 Primary Election, 50; Prochem Dynamics Llc, Acct #236 , 1,994.00; Punt, Marcia, 2026 Primary Election, 251; Quadient Finance Usa Inc, Postage, 1,408.50; Quarystone Greenhouse & Floral, Annual Planter Fill, 320; Ralfs, Tammie, 2026 Primary Election, 45; Ramkota Hotel-Pierre, Lodging-Deputy Workshop, 224; Rauscher, Judith, 2026 Primary Election, 254.25; Raymon, Lenora, 2026 Primary Election, 90; Reiners, Rhonda, 2026 Primary Election, 82.5; Rent-All Inc, Customer #41130, 180; Rieck, Elaine, 2026 Primary Election, 239.95; Riverside Technologies Inc, Printer - So, 499; Roesch, Mildred, 2026 Primary Election, 261.4; Rosheim, Bev, 2026 Primary Election, 45; Roti, Carol, 2026 Primary Election , 200; Sabella, Barbara, 2026 Primary Election, 225; Samp Law Office , Crt Appt Atty, 3,652.00; Sanderson, Lisa, 2026 Primary Election, 440.8; Sanford Health, Public Health Service, 1,250.00; Schlagel, Clara, 2026 Primary Election, 249.7; Schlagel, Randall, 2026 Primary Election, 332.05; Schlunsen, Judith, 2026 Primary Election, 254.9; Schmidt, Albert, 2026 Primary Election, 323.6; Schmidt, Jim, P&Z Board Mileage: Schmidt, 39.38; Schmidt, Lanette, 2026 Primary Election, 239.95; Scott, Erik, P&Z Board Mileage: Scott, 14.9; Sd Dept Of Health, Lab Testing, 4380; Sdaco, Online Video Access - S Lund, 100; Shaffer, Kristine, 2026 Primary

Election, 350.9; Shalom Lutheran Church, 2026 Primary Election, 100; Shields, June F., 2026 Primary Election, 244.5; Sims, Stacy, 2026 Primary Election, 425.2; Sioux Falls Area Humane Society, County Contract Lincoln County Contract: Flat Rate, 3,780.00; Sioux Valley News Inc, Publishing- Sioux Valley News, 3139.99; Sisk, Sally, 2026 Primary Election, 252.3; Siteone Landscape Supply, Llc, Acct #1587838, 141.98; Smith, Ashley, 2026 Primary Election, 82.5; Sorgdrager, Maureen, 2026 Primary Election, 253.6; South Lincoln Rural Water System, 2026 Primary Election, 50; Speich, Carol J, 2026 Primary Election, 245.8; Spirit Of Joy Church, 2026 Primary Election, 50; Spirit Of Peace Church, 2026 Primary Election, 50; Stadem, Tanya, 2026 Primary Election, 244.5; Standley, Cristen, 2026 Primary Election, 45; Steele, John, 2026 Primary Election, 329.6; Steever, Sara, 2026 Primary Election, 225.65; Storo, Tracie, May Mileage, 85.76; Streicher's, Vest Ball.Panel Set, 1,612.00; Sturdevant's Auto Value Lennox, Acct # 81606633, 161.34; Sullivan, Kathleen, 2026 Primary Election, 296.7; Sweeter, Marlene, 2026 Primary Election, 103; Sweeter, Marlene, P&Z Board Mileage: Sweeter, 10.4; Sweeter, Mary, 2026 Primary Election, 341.8; Symetra Life Insurance Company, Basic Life June 2026, 241.84; Syverson Tricia L, Mi Hearing, 32; Terveen, Lyle, 2026 Primary Election, 200; The Dakota Scout Llc , Publishing The Dakota Scout -, 1274.23; Thomson Reuters-West Publ Corp, Sd Codified Law Book Title 10 - Vol 6 And 7, 66.5; Tires, Tires, Tires, 2017 Traverse Repairs/Maintenance, 1,055.90; Tiresandmore, 24-8 Oil Change/Brakes, 2507.14; Tjeerdsma, Jerralyne, 2026 Primary Election, 353.5; Tobin, Shar, 2026 Primary Election, 248.4; Tobin, Thomas, 2026 Primary Election, 248.4; Townsend, Gwyneath, 2026 Primary Election, 252.3; Townsend, Ray, 2026 Primary Election, 273.6; Trinity Reformed Church, 2026 Primary Election, 50; Turnwell Mental Health Of South Dakota, Pc, Comp Eval, 3,100.00; Two Way Solutions Inc, Updated Firmware , 342; Urology Specialists Chartered, 000200026737 - Inmate Medical, 209.57; Vandestroet, Sharon, 2026 Primary Election, 45; Venhuizen, Vickie, 2026 Primary Election, 352.2; Viet, Carol, 2026 Primary Election, 82.5; Waldschmidt, Leon, 2026 Primary Election, 252.3; Walter, Max, Crt Appt Atty, 8,355.00; Waltner, Cynthia, 2026 Primary Election, 436.9; Wassom, Sheila, 2026 Primary Election, 200; Watson, Lori , 2026 Primary Election, 279.6; Wernke, Laurie A, Mi Hearing, 21.33; West Prairie Lutheran Church, 2026 Primary Election, 50; Wiebers, Corliss, 2026 Primary Election, 252.3; Wiebers, Orville, 2026 Primary Election, 225; Wiese, Ryan, Travel Reimbursement, 68; Wilcox, Jordan, Wrench Driver Set, 29.73; Wolf, Staci, 2026 Primary Election, 354.8; Wollman, Thomas, Travel Reimbursement, 88; Workforce-South, Wf Musculoskeletal Screen, 440; Worthing Fire Station, 2026 Primary Election, 50; Yankton Co Sheriff's Office, Mi Served Papers-Yankton, 310; Yankton Co Treasurer, Mental Illness Hearing-Yankton, 153.75; ROAD AND BRIDGE FUND: Butler Machinery Co, Wo1644, 7,384.15; Bx Civil & Construction Inc, 26.Rab, 301,264.60; Cintas (First Aid), Supplies, 93.87; Cintas Corp, Uniform, Mates, Towels, 319.98; City Of Harrisburg, 110/123 Segment Transfer 6 Of 15, 150,000.00; City Of Tea, 106 Segment Transfer 6 Of 10, 150,000.00; Deans Distributing, Supplies, 805.01; Fluit, Terry, Meals, Mileage -2026 Summer Meeting, 263.59; Geotek Engineering & Testing Services Inc, 26.Rab Ce, 4,744.00; Grainger, Supplies, 24.94; Imeg Corp, 120-283 Pe, 48,495.16; Interstate Power Systems Inc, Wo1654, 12,214.68; Jfi - Johnson Feed Inc, Propane, 32.02; Journey Group Companies, 2026 Surfacing, 760,526.98; Lennox Independent Llc, Publishing Tea Weekly & Lennox Independent -, 51.92; Loiseau Construction, Inc, 26.Fdr140, 167,503.84; Matheson Tri-Gas Inc, Welding Gases, 145.08; Myrl & Roys Paving Inc, G1,G2, 515,609.88; Napa Auto & Truck Parts Of Sioux Falls, Wo1641, 649.95; Noregon Systems Llc, Jpro Software, 2,199.00; Overhead Door Co Of Sioux Falls Inc, Shop Door, 253.06; Sioux Valley News Inc, Publishing- Sioux Valley News, 28.44; South Lincoln Rural Water System, Water, 1,192.50; Symetra Life Insurance Company, Basic Life June 2026, 33.63; Team Laboratory Chemical, Llc, Base One, 55,850.00; The Dakota Scout Llc , Publishing The Dakota Scout -, 27.85; Transource Truck & Equipment Inc, Wo1642, 5,295.81; Xcel Energy, Traffic Lights, 102.4; E911 COMMUNICATIONS: Symetra Life Insurance Company, Basic Life June 2026, 21.6; Language Line Services Inc, Over-The-Phone Interpretation, 100; Century Business Products, Communications Copier Contract, 33.15; EMERGENCY AND DISASTER: Symetra Life Insurance Company, Basic Life June 2026, 0.55; Lennox Independent Llc, Publishing Tea Weekly & Lennox Independent -, 44.32; Sioux Valley News Inc, Publishing- Sioux Valley News, 24.17; DOMESTIC ABUSE: Children's Home Society Of South Dakota, 2026 Allocation, 4,500.00; The Compass Center, 2026 Allocation, 4,500.00; AIRPORT: Symetra Life Insurance Company, Basic Life June 2026, 1.8; Lennox Independent Llc, Publishing Tea Weekly & Lennox Independent -, 26.78; Sioux Valley News Inc, Publishing- Sioux Valley News, 14.62; Lincoln Co Rural Water, Water /Airport, 132; A-1 Pumping & Excavating Inc, Pumping Of Septic At The Fbo, 287.5; 24/7 SOBRIETY FUND: Symetra Life Insurance

Company, Basic Life June 2026, 1.8; Redwood Toxicology Laboratory, 24/7 Supplies, 352.5; William Kade Fowler, Refund - Cam & Pbt, 14; Latrissa Julia Necklace, Cam Refund, 156; MODERN/PRESERV/RELIEF: Century Business Products, Monthly Printer/Copy Fees, 36.41; RAIF: Ap-Highland Township, Raif Reimbursement - Highland Township, 72,629.52; JUSTICE CENTER: Esco Manufacturing, Inc, Lc Justice Center - Signage, 33,900.00; Jlg Architects, 21030-47, 14,991.18; Imeg Corp, Project 25004048.00 - 5, 11,721.46; Henry Carlson Construction Llc, Lc Justice Center Pmt 26, 2,213,809.00; Tegra Group, 436.626 Pmt 20 Of 21, 12,500.00; DEBT SERVICE-TIF #8: City Of Harrisburg, Tif #8 Disbursement, 64,211.47; DEBT SERVICE TIF #9: City Of Lennox, Tif #9 Disbursement May 2026, 47,236.09. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve and authorize Fireworks Public Display Permit submitted by Brad Schuler for the evenings of July 3rd, 4th and 5th, 2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve and authorize the chair to execute Form E (SD Medical Cannabis Program Local Government Compliance Certification) for Dakota Herb, 47063 Charlotte Ct., Unit 1, Sioux Falls, SD 57108. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to set the date and time for a PUBLIC Hearing to occur between 6:30 p.m. and adjournment of the July 30, 2026, Board of Commissioners Meeting regarding the intent to enter into a lease with multiple properties for a term exceeding 120 days and an amount exceeding \$500.00 at the Marv Skie/ Lincoln County Airport. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the Step Increase for Alicia Cafaro, Commission Recorder, in the Auditor's Office, effective the first date of the biweekly pay period following 7/01/2026, 105/6 at \$26.52/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the Step Increase for Cyndi Hult, Paralegal, in the State's Attorney's Office, effective the first date of the biweekly pay period following 7/02/2026, 107/9 at \$32.70/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the Step Increase for Sarah Olseth, Appraiser, in the Director of Equalization Office, effective the first date of the biweekly pay period following 6/21/2026, 108/7 at \$33.31/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the Step Increase for Tammie Ralfs, Tax and License Clerk, in the Treasurer's Office, effective the first date of the biweekly pay period following 6/25/2026, 104/13 at 29.73/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the promotion of Stephanie Limoges, Property Technician, in the Director of Equalization office, effective 06/28/2026, 104/3 at \$23.23/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the promotion of Andrew Steinberg, Sergeant, in the Sheriff's Office, effective 06/28/2026, SO2/10 at 43.80/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the hire of Matthew Woodard, Appraiser, in the Director of Equalization office, effective 07/06/2026, 108/2 at \$29.44/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve and authorize the chair to sign an agreement for a voluntary right of way donation containing 0.22 acres of perpetual easement and 3.75 acres of temporary easement with the State of South Dakota. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve and authorize the chair to sign IRS Form 8038-T (Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate) for a bond issued to Augustana University on 05.11.21. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the Affidavit of Replacement Warrant submitted by Enterprise FM in the amount of \$370.00; original warrant number 35255, issued on 4/1/2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve the Affidavit of Replacement Warrant submitted by Ryan Hulsebus in the amount of \$166.50; original warrant number 35373, issued on 5/6/2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

MOTION by Joel Arends and seconded by Jim Schmidt to approve and authorize the chair to sign a change order in the amount of \$12,460.18 for the 2026 micro surfacing project. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

REGULAR BUSINESS:

MOTION by Doug Putnam and seconded by Joel Arends to table the discussion regarding the Lincoln County Justice Center. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

COMMISSIONER BRIEFING: Steve Swenson, Lincoln County Sheriff, presented to the Board a new contract regarding the Sheriff's department's tasers. This new contract will increase the number of tasers the department has, improve the quality of tasers and include servicing, warranties and supplies. The contract is for 5 years; the terms will be \$41,429.73 payable in July of this year and years two through five will be \$37,645.92. No public input was heard.

MOTION by Jim Schmidt and seconded by Joel Arends to execute a 5-year contract with Axon Inc for Sheriff's Department tasers for \$192,013.41. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

COMMISSIONER DISCUSSION: Sheri Lund, Lincoln County Auditor, presented to the Board the results of the post-election audit, which was held as noticed on 06.16.2026 at 10a.m. There were two boards of 5 members each. The audit took 4 hours to complete. Per Lund, the post-election audit went very well. The Primary Election had a total of 14,117 ballots cast; the audited ballots totaled 1,343, which is approximately 9.51% of the total ballots.

We audited Sioux Falls 1-14: United States Representative and Sioux Falls Charter Amendment B; and Sioux Falls 2-10: United States Representative and At-Large A Council Member for Sioux Falls. In both United States Representatives races, no errors were found. The Sioux Falls 1-14 Charter Amendment B was off by 1 vote. On election night, we had one ballot that was counted as an overvote. The Board was unable to locate the overvoted ballot which resulted in an additional no vote.

Sioux Falls 2-10 At-Large A Council Member for Sioux Falls was off. On election night, we stated we had one unstamped ballot that was not counted. The audit board was unable to locate the unstamped ballot, so one additional ballot was tallied during the audit. No public input was heard.

COMMISSIONER DISCUSSION: The Board conducted interviews with 10 candidates for the open Commissioner position vacated by Betty Otten in District 2. Public input was heard.

COMMISSIONER DISCUSSION: The Board of Commissioners postponed the work session regarding the proposed budget until July 7, 2026. No public input was heard.

OPPORTUNITY FOR PUBLIC COMMENT

Public comments were heard.

COMMISSIONER REPORT (INFORMATIONAL ONLY)

Commission Office and Commissioner reports were given.

EXECUTIVE SESSION:

No Executive Session was needed.

ADJOURNMENT

MOTION by Joel Arends and seconded by Jim Schmidt to adjourn at 9:39 p.m. until 6:30 p.m. on July 7, 2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; None. Motion Passed.

Lincoln County Board of Commissioners

Tiffani Landeen, Lincoln County Chair

Attest: _____
Alicia Cafaro, Deputy Auditor

To be approved: July 7, 2026
Please publish the week of July 6, 2026



MEETING DATE

July 7, 2026

ORIGINATOR:

Jake Oakland, Director of IT

CONSENT AGENDA: 2.

Approve and authorize the I.T. Director to execute a new service agreement with FirstDigital for Phone Services

REQUESTED ACTION:

Authorize the I.T. Director to execute a 36 month renewal agreement with FirstDigital for Phone Services.

FACTS AND VETTING:

I am requesting authorization to execute a new service agreement with FirstDigital for our phone services. This agreement will be for 3 years and will service all Lincoln County phone lines, excluding fax lines. If this agreement is approved, it will come at a cost savings of around \$760 per month or \$9,120 per year.

ATTACHMENTS

1. FirstDigital Agreement - LCSD



**FIRSTDIGITAL COMMUNICATIONS
UNIVERSAL TERMS OF SERVICE**

Terms of Service Agreement (hereinafter “**Agreement**”) apply to the products or services provided by FirstDigital Communications, LLC, a Utah limited liability company (together with its affiliates, hereinafter “**FirstDigital or Company**”) to the person or entity (hereinafter “**Customer**”) pursuant to a valid and binding Service Order Agreement (hereinafter “**SOA**”) setting forth the type, quantity, rates and term for each product or service, and is entered into as of the SOA “Effective Date.” These Terms incorporate and include the terms, conditions and policies that are: (i) set forth in an addendum, schedule, memorandum of understanding, exhibit or amendment to these Terms, (ii) set forth in an applicable SOA, and (iii) the Acceptable Use Policy (“AUP”), Customer Proprietary Network Information Policy (“CPNI”), Privacy Policy (“PP”), Service Level Agreement(s) (“SLA”), and E9-1-1 Policy, as found at www.firstdigital.com/legal. Customer agrees and understands the AUP, CPNI, PP, and E 9-1-1 policies are promulgated by and through federal and state regulatory compliance oversight and are subject, from time-to-time, to updates in order to adhere to any modifications through applicable legal requirements that are out of the discretion of FirstDigital. FirstDigital and Customer may be referred to herein collectively as the “Parties” and “individually as a “Party.”

1. **SERVICES.** Company agrees to provide the products and services described in any Service Agreement, including, but not limited to, telecommunications services, unified communication services, collaboration services, and any associated software, hardware or web-based platform services (“Services”). Company retains the right from time to time, in its sole discretion and without liability to Customer, to change without notice the methods, processes and/or the suppliers by which Company provides Services and to change, add to or delete Service offerings with appropriate notice to Customer.
2. **TERM.** Term length for the Services is specified in the SOA (hereinafter “**Initial Term**”) and begins on the date the Service Agreement is executed. If the term length is not stated in the Service Agreement, the Initial Term shall be three (3) years. Except as set forth below, at the end of the Initial Term, Service Agreements having a defined term will automatically renew on a month to month basis at Customer’s then-existing pricing, unless either Party provides written notice of termination at least forty-five (45) days prior to the end of the Initial Term or any Renewal Term. In the event of timely notice of termination, Customer will be billed for any terminated Service(s) up to and including the last day of the Service Term. “Service Term” shall mean the Initial Term and any Renewal Term collectively.
3. **RATES.** The rates for Services set forth in the SOA shall be valid for the Initial Term except as noted in this paragraph. Rates are subject to change in response to: i) adoption of applicable federal, state or local laws, rules or regulations including applicable restrictions concerning call recording, call monitoring, call interception and/or direct marketing or telemarketing (“Applicable Laws”), ii) adjustments, on the anniversary date of the Agreement, based on the U.S. Bureau of Labor Statistics Index (“CPI”), or iii) third-party costs beyond the reasonable control of Company. Prices for Services do not include, and Customer is responsible for payment of, all applicable taxes and regulatory fees. Services subject to usage, (Long Distance, WebEx License(s) or Omni-Channel services) can and will be adjusted based on prevailing domestic and international costs in accordance with third party agreements.
4. **CUSTOMER REPRESENTATIONS.** Customer hereby represents and warrants to Company that: (i) Customer has provided Company its business addresses for billing and 9-1-1 purposes; (ii) Customer possesses the legal right, capacity, and ability to enter into these Terms and is not relying upon any statements, commitments, or warranties other than those expressly set forth in these Terms; (iii) Customer will not use the Services in environments requiring fail-safe performance or in which the failure of the Services could lead directly to death, personal injury, or severe physical or environment damage; (iv) the registration data, user name, contact information, Customer’s Location(s), and all other information provided in connection with Customer’s account are true and correct at all times, and (v) Customer will use the Services in compliance with all Applicable Laws related to the use of Company’s Services.
5. **BILLING & PAYMENT.** Company will bill Customer for licensed-based Services monthly commencing on the date the Service Agreement is fully executed (hereinafter “**License Activation Date**”). For non-license-based Services, Company will notify Customer when the Services are installed or connected and available for use (hereinafter “**Service Activation Date**”) and will begin billing on the Service Activation Date. Charges that are invoiced repeatedly on a periodic basis (“Recurring Charges”), set up charges, professional services fees, costs that are fixed in amount and not dependent on usage, and taxes and fees are billed in advance. Early termination fees, usage charges, equipment return fees and transfer charges are billed in arrears. Pro-rata billing may occur throughout the course of a billing cycle for feature add-ons that Customer enable during a given month. Customer shall pay interest at the lesser rate of (a) 18% per annum or (b) the highest rate allowed by law for any amounts unpaid as of the due date. Company may assess an additional fee equal to the lesser of (a) fifty dollars (\$50) or (b) the highest amount allowed by law for any check returned for nonpayment and a reactivation fee to restore service on any accounts suspended for non-payment.
6. **DEFAULT & TERMINATION.** If after the Service Activation Date or Tenant Activation Date: (i) Company reasonably believes Customer has failed to comply with any material provision of this Agreement and such noncompliance continues for thirty (30) days after written notice to Customer; (ii) a petition in bankruptcy is filed by or against Customer that is not dismissed within thirty (30) days after filing, or a trustee or receiver is appointed over Customer and Customer’s material assets; (iii) Customer fails to make payment

when due and such failure continues for more than five (5) business days after written notice from Company, or (iv) Customer cancels or terminates Service before completion of the Service Term, then Company may elect to pursue one or more of the following courses of action:

- a. terminate all of Customer's Services whereupon the following is immediately due and payable:
 - i. all nonrecurring and Recurring Charges for Services, as well as any Special Construction costs provided through the termination date;
 - ii. all Recurring Charges for Services through the end of the Service Term; and
 - iii. any nonrecurring charges that were waived or discounted by Company during the Service Term.
- b. suspend access to any or all of Customer Services, immediately and without liability; and/or
- c. pursue any other remedies as may be provided at law or in equity.

In addition to any other rights and remedies Company may have, Customer agrees that if Customer cancels, terminates or breaches this Agreement after execution of the Agreement but prior to the Service Activation Date or License Activation Date, Customer shall pay the greater of (i) two (2) months of the monthly recurring charges along with all nonrecurring charges, or (ii) an amount equal to the costs, charges or expenses incurred by Company in any way related to delivery, configuration, installation or activation of the Services. Customer acknowledges and agrees that the precise losses incurred by Company as a result of an early termination are difficult to ascertain and that the early termination charges set forth in this Section 6 are fair and reasonable estimates of Company's anticipated and actual damages, and not a penalty. Any termination of the Services or this Agreement by Company shall not be construed as an exclusive remedy and shall not waive Company's right to pursue any other remedies. Following a termination other than for breach, Customer may request post-termination assistance that Company may elect to make available such as data retrieval, subject to and conditioned upon Customer's advance payment for such services.

7. TRACED ACT – Telephone Robocall Abuse Criminal Enforcement and Deterrence Act

- a. **Call length Standard.** Customers utilizing FirstDigital's underlying network for call origination and termination, wherein total Short Duration Calls (defined as calls with a duration of 6 seconds or less) and are more than ten (10%) percent of total calls during a monthly billing period, a Short Duration surcharge of \$.02 per call will be assessed for all Short Duration Calls above such ten (10%) percent threshold. The calculation is based on and applied against 1+ Long Distance and 8xx Toll Free Domestic calls. International and other type call are excluded from the calculation.
- b. **Robocalling** – in accordance with the TRACED Act (hereinafter "**Stir & Shaken**") FirstDigital requires customers to comply with and enforces all legal aspect of Stir & Shaken, including but not limited to robocalling, spamming, phishing, and spoofing of domestic, International, and EMEA DID's. Customers found violating Stir & Shaken protocols are subject to immediate suspension and potential Termination of Services.

8. SUPPORT. Company will provide support and maintenance services in accordance with any applicable support or service level agreement in accordance with its SLA. Customer agrees, acknowledges, and understands emergency maintenance will be performed by Company as required to correct network deficiencies that may arise leading to degradation of Service.

9. CUSTOMER LOCATIONS. Customer shall allow Company access to the Customer's locations to the extent reasonably determined by Company for the installation, inspection, and scheduled or emergency maintenance relating to the Service. Company shall notify Customer at least two (2) business days in advance of any scheduled routine maintenance requiring access to the Customer premises or that may result in a material interruption of Service. Customer will be responsible for providing and maintaining, at its own expense, the level of power, heating and air conditioning necessary to maintain the proper environment for the network facilities on the Customer's premises. In the event Customer fails to do so, Customer shall reimburse Company for the actual and reasonable cost of repairing or replacing any equipment damaged or destroyed as a result of Customer's failure. Customer will provide a safe place to work and comply with all laws and regulations regarding the working conditions on the Customer's premises.

10. EQUIPMENT; SPECIAL CONSTRUCTION

- a. **Equipment.** From time to time, Company may assist Customer in procuring hardware and other components ("Equipment") to use with Services. All shipments of Equipment shall be F.C.A. (free carrier), and title and risk of loss or damage shall pass to Customer upon delivery to the carrier. Company will pass through to Customer any manufacturer warranties. Company will replace Equipment only if the Equipment is defective and covered under the warranty. Customer shall be responsible for all lost, stolen, or broken equipment and for ensuring that any Equipment used with Services is in reasonable working condition and configured in accordance with Company's technical requirements. Customer shall not use Equipment except with the Services provided. Unless purchased from Company, Customer is responsible for and must provide all hardware, software, services and other components necessary to access and use the Services.
- b. **Special Construction.** Notwithstanding anything to the contrary in these Terms, if Company is required to construct and/or acquire telecommunication facilities from a third party in order to provide Service to Customer ("Special Construction"), and the costs are not explicitly included in the rates for the Service(s), Company will advise Customer in writing of the estimated charges associated with Special Construction prior to undertaking the activity by Company. If Customer agrees to Special Construction based on the estimate and thereafter cancels, terminates or breaches a Service Agreement after execution but prior to the Service Activation Date or Tenant Activation Date, Customer will be required to reimburse Company for all costs incurred by Company in connection with the Special Construction, including any early termination fees Customer shall also reimburse Company for any and all third-party local number portability charges. These payment obligations are in addition to any other rights and remedies Company may have at law, in equity, or as provided by these Terms.

11. LIMITATION OF LIABILITY. NEITHER COMPANY NOR ITS AFFILIATES, VENDORS, SUPPLIERS, DISTRIBUTORS, CHANNEL AND OTHER MARKETING PARTNERS OR OTHER REPRESENTATIVES, SHALL BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES OF ANY KIND; COSTS OF PROCUREMENT, COVER, OR SUBSTITUTE GOODS OR SERVICES; LOSS OF USE, LOSS OR CORRUPTION OF DATA; OR LOSS OF BUSINESS OPPORTUNITIES, PROFITS, GOODWILL, OR SAVINGS, WHETHER ARISING UNDER CONTRACT, WARRANTY, TORT (INCLUDING NEGLIGENCE OR STRICT LIABILITY), OR ANY OTHER THEORY OF LIABILITY. EXCEPT TO THE EXTENT DAMAGES ARE CAUSED DUE TO COMPANY'S SOLE GROSS NEGLIGENCE, COMPANY'S

AGGREGATE LIABILITY FOR DAMAGES ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER IN CONTRACT, TORT, OR OTHERWISE, SHALL IN NO EVENT EXCEED THE TOTAL AMOUNTS CUSTOMER ACTUALLY PAID TO COMPANY UNDER THIS AGREEMENT IN THE THREE (3) MONTH PERIOD IMMEDIATELY PRECEDING THE EVENT GIVING RISE TO A CLAIM, BUT IN NO EVENT TO EXCEED \$10,000. THE FOREGOING EXCLUSION AND LIMITATION SHALL SURVIVE TERMINATION OR EXPIRATION OF THIS AGREEMENT AND APPLY REGARDLESS OF WHETHER EITHER PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR THE FAILURE OF THE ESSENTIAL PURPOSE OF ANY LIMITED REMEDY, AND ON A CUMULATIVE (RATHER THAN PER-INCIDENT) BASIS. CUSTOMER ACKNOWLEDGES AND AGREES THAT THE PRICING AND OTHER TERMS UNDER THE AGREEMENT ARE BASED ON THE FOREGOING EXCLUSION AND LIMITATION.

12. **WARRANTY DISCLAIMER.** COMPANY AND ITS AFFILIATES, AND THEIR RESPECTIVE OFFICERS, DIRECTORS, EMPLOYEES AND AGENTS, HEREBY EXPRESSLY DISCLAIM ALL WARRANTIES THAT: (I) THE SERVICES WILL BE SECURE OR AVAILABLE AT ANY PARTICULAR TIME OR LOCATION, (II) ANY DEFECTS OR ERRORS WILL BE CORRECTED, (III) ANY CONTENT OR SOFTWARE AVAILABLE ON OR THROUGH THE SERVICES IS FREE OF VIRUSES OR OTHER HARMFUL COMPONENTS, (IV) THE CONTENT ON THE SITES OR SERVICES (OR ANY THIRD PARTY SITES OR SERVICES LINKED THERETO) IS ACCURATE, ERROR-FREE, APPROPRIATE, COMPLIANT, OR COMPLETE, (V) THE RESULTS OF USING THE SERVICES WILL MEET CUSTOMER'S REQUIREMENTS. CUSTOMER'S USE OF THE SERVICES IS SOLELY AT CUSTOMER'S OWN RISK, AND (VI) IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS OF THE SERVICE OR EQUIPMENT FOR A PARTICULAR PURPOSE AND NON- INFRINGEMENT OF ANY THIRD PARTY RIGHTS. EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, THE SERVICES AND CONTENT ARE PROVIDED "AS IS", "AS AVAILABLE" AND WITHOUT WARRANTY OF ANY KIND AND CUSTOMER IS NOT ENTITLED TO REPLACEMENT OR REFUND IN THE EVENT OF ANY DEFECT.
13. **RESERVATION OF RIGHTS.** Company reserves the right, but is not obligated, to monitor and audit Customer's use of the Services for any reason or no reason, without notice, to ensure Customer's compliance with these Terms. Company reserves the right, but is not obligated, to reject, refuse to transmit or post, block, or remove any posting (including Application Content), or to restrict, suspend or terminate Customer's access to all or any part of the Services at any time if Customer has violated the AUP or these Terms or to prevent harm to Company's business or reputation. Company also reserves the right to access, read, preserve, and disclose any information that Company reasonably believes is necessary to (i) satisfy any applicable law, regulation, legal process or governmental or agency request, (ii) enforce these Terms, including investigation of potential violations hereof, (iii) detect, prevent, or otherwise address fraud, security or technical issues, (iv) respond to user support requests, or (v) protect the rights, property or safety of Company, its customers, its customers' end users, and/or the public. Customer agrees to provide Company with any information Company reasonably requests to investigate and resolve problems relating to Customer's Account.
14. **FORCE MAJEURE'.** In the event Company's performance of any obligation under these Terms is prevented, restricted or interfered with by causes outside the reasonable control of Company, including without limitation, acts of God, explosions, pandemics, vandalism, cable cut, storms, fires, floods or other similar catastrophes, power failure, national emergencies, insurrections, riots, wars, strike, lockouts, boycotts, terrorism, outages of third party connections, utilities, or telecommunications networks, including, without limitation, carrier-related problems or issues, internet-access issues, denial of service attacks, shortage or unavailability of supplies, and other mechanical, electronic or communications failures or degradation, work stoppages or other labor difficulties, or any law, order, regulation or other actions of any governmental authority, agency, instrumentality, or of any civil or military authority, then Company shall be excused from performance to the extent of such restriction or interference. The occurrence of such an event will not constitute grounds for termination of these Terms. Company's invocation of the Force Majeure clause will not relieve Customer of its obligation to pay for any Services actually provided or permit Customer to terminate any Services except as expressly provided herein.
15. **INDEMNIFICATION.** Customer will (i) defend Company, its affiliates, and their personnel (collectively, the "Company Parties") from and against any action, claim, demand, suit, investigation, inquiry, or proceeding (each a "Claim") threatened or brought against the Company Parties by any third party that arises out of or results from Customer's use of the Services, breach of these Terms (or any Schedule), or negligence or willful misconduct, and (ii) Customer will indemnify and hold the Company Parties harmless against any damages, attorneys' fees, defense costs, and other losses payable by the Company Parties pursuant to the adjudication or settlement of any such Claim. Customer shall (1) provide Company prompt notice upon becoming aware of such a Claim, (2) permit Company to have sole and exclusive control over the defense and settlement of any such Claim, if it elects, and (3) provide reasonable assistance to Company in connection therewith; provided that Customer shall not enter into any settlement agreement that would result in any payment or other obligation, or restriction on the business of, Company without its prior written consent.
16. **COPYRIGHT, TRADEMARKS AND LOGOS.** Except as explicitly granted herein, neither Party is granted a license or other right (express, implied, or otherwise) to use any trademarks, copyrights, service marks, logos, trade names, patents, trade secrets, or other intellectual property of the other Party or its affiliates without the express prior written authorization of the other Party. Notwithstanding anything to the contrary in these Terms, Company may identify Customer as a customer and may refer to these Terms in connection with its business deals, press releases, and marketing and/or promotional materials. The Services may contain third-party software or content provided by Company, Company's partners and customers, or other third parties, that is subject to and protected by copyrights, trademarks, service marks, patents, trade secrets, or other proprietary rights and laws. Company respects the rights of copyright holders and abides by the federal Digital Millennium Copyright Act ("DMCA").
17. **GOVERNING LAW.** These Terms shall be governed by and construed in accordance with the laws of the State of South Dakota without reference to its principles of conflict of laws. Customer and Company both hereby irrevocably agree that any suit brought by either Party arising out of or relating to these Terms shall be brought in the State of South Dakota and Customer and Company both hereby submit to the personal jurisdiction of such court. The Parties both hereby irrevocably waive, to the fullest extent permitted by applicable law, any objection which either Party may raise now, or hereafter have, to the laying of the venue of any such suit, action or proceeding brought in such court and any claim that any such suit, action or proceeding brought in such a court has been brought in an inconvenient forum. In the event an action is brought or an attorney is retained by either Party to enforce the terms of these Terms or to

collect any monies due hereunder, the prevailing Party will be entitled to recover, in addition to any other remedy, reimbursement for reasonable attorney's fees, court costs, reasonable costs of investigation and other related expenses incurred in connection therewith.

18. **NO COMMITMENTS.** Customer agrees and acknowledges that Company has made no commitments or promises orally or in writing with respect to delivery of any future features or functions. In relation to any future features or functions, all presentations, RFP responses, and/or product roadmap documents, information or discussions, either prior to or following the date herein, are informational only, and are not the basis for, nor part of these Terms or any Service Agreement. Company has no obligation to provide any future releases or upgrades or any features, enhancements or functions, unless specifically agreed to by both Parties. Customer acknowledges that its purchasing decisions are not based upon any future features or functions.
19. **CONFIDENTIALITY.** "Confidential Information" means all nonpublic information relating to a Party or its affiliates that (i) is marked or labeled as confidential or proprietary, or (ii) verbally designated as confidential at the time of disclosure, or (iii) given the nature of the information or the circumstances surrounding its disclosure, reasonably should be considered confidential. Confidential Information includes, without limitation, all nonpublic information relating to (i) Company Technology, customers, employees, business plans, agreements, finances and other business affairs, and (ii) the terms of any Service Agreement. Confidential Information does not include information that (i) has become publicly available without breach of these Terms, (ii) was known to the receiving Party at the time of receipt, (iii) is received from a third party who did not acquire or disclose such information by a wrongful or tortious act, or (iv) was independently developed without use of any Confidential Information. Each Party hereby agrees to hold Confidential Information in strict confidence and shall protect such Confidential Information with no less diligence than that with which it protects its own confidential or proprietary information. Each Party may disclose the Confidential Information of the other Party on a "need to know basis" only to its and its affiliates' directors, officers, advisors, employees and other legal, business or financial partners or representatives; provided that all such persons are subject to written confidentiality agreements which contain provisions which are no less restrictive than the provisions of this Section 19. In addition, Company may disclose these Terms under a comparable non-disclosure agreement in response to a third-party due diligence request supporting a financing or non-ordinary course of business corporate transaction. If a Party is legally compelled by any means to disclose Confidential Information of the other Party, the disclosing Party will provide prompt written notice in order to allow the other Party time to seek a protective order or other appropriate remedy. Upon the termination or expiration of these Terms, or at any time upon the request of a Party, the other Party will return or destroy (and certify as to such destruction) all Confidential Information in its control or possession, other than copies which the receiving Party may be required to maintain under applicable law or regulation.
20. **NOTICES.** In the event Company is required or desires to provide Customer with notice under these Terms, it will provide electronic notice to the e-mail address on file. In the event Customer changes its e-mail address for notice purposes, Customer shall advise Company immediately in writing. Customer hereby agrees to electronic delivery of all required notifications, including invoices, unless otherwise expressly provided herein. Any notice required or given under these Terms to Company will be in writing and delivered to Company as follows: Company Networks, LLC, 357 West 670 South, Suite 300, Lindon, UT 84042 Attn: Customer Care & Legal. Notice will be deemed to be duly given (i) on the date of delivery if personally delivered by hand or by a nationally recognized overnight express courier, or (ii) upon the third day after such notice is deposited in the United States mail by registered or certified mail, postage prepaid, return receipt requested. E-mail or fax notices are informational only and shall not constitute formal notice.
21. **DISPUTE RESOLUTION.** In the event either Party has a dispute or claim against the other Party (except with respect to invoice disputes), the disputing Party shall provide written notice to the other Party in accordance with the provisions of Section 20, above. The Parties agree to escalate disputes to their respective management, who will use commercially reasonable efforts to resolve the dispute by consulting with each other in good faith to reach an equitable resolution satisfactory to both parties within thirty (30) days of the receipt of notice. Neither Party shall pursue or commence proceedings regarding the dispute in any court, administrative arbitral or other adjudicative body prior to engaging in such consultations and negotiations. In the event the dispute is not resolved, and the claim falls within the dollar limit allowed by applicable state law along with any other jurisdictional requirements, either Party may seek to have that dispute resolved in small claims court in any state in which Services are provided to the Customer by Company.
22. **EXPORT TERMS.** By using the Services, Customer represents and warrants that (i) its use of the Services will not violate any embargoes, sanctions, trade restrictions or similar restrictions issued by any applicable governmental entity, and (ii) Customer, its affiliates, and its End Users have not been designated by any applicable government or any government agency as a prohibited or restricted party under any trade restrictions, export laws or the like. Customer also will not use the Site or Services for any purpose prohibited by applicable law, including the development, design, manufacture or production of missiles, or nuclear, chemical or biological weapons. Customer may not use, export, re-export, import, or transfer any technology or data related to the Services except as authorized by both these Terms and all applicable laws, rules and regulations.
23. **GOVERNMENT TERMS.** If Customer (or its End Users) is an agency, department or other entity of any government, then any use, modification, duplication, reproduction, release, performance, display, transfer or disclosure of the Services and accompanying documentation shall be governed solely by these Terms. Any other use shall be prohibited and no other rights are granted.
24. **COMPLETE AGREEMENT; ADDITIONAL TERMS.** These Terms, incorporating all of the applicable documents referenced herein, represents the entire agreement between the Parties, and supersedes all other prior agreements between the Parties, whether written or oral. No statement, representation or warranty made by any agent or representative of Company regarding the Services or Equipment to be provided hereunder or the rates therefor shall be binding upon Company unless expressly included herein. In the event of any conflict between these Terms and the terms and conditions of the Service Agreement or any other terms, conditions, supplements or agreements, the order of precedence is as follows: (1) these Terms, (2) the Service Agreement, and (3) the SLA. If any part of a provision of these Terms is invalid or unenforceable said part shall be ineffective to the extent of such invalidity only, without in any way affecting the remaining parts of said provisions of these Terms. In addition, any provisions that by their nature would survive, shall survive termination, cancellation or expiration of these Terms. No failure by either party to enforce any right(s) hereunder shall constitute a waiver of such right(s). Customer may not sell, transfer, or assign its obligations hereunder without the prior written consent of Company. Any such assignment or transfer without the Company's prior written consent shall be void.
25. **The Parties hereto, intending to be legally bound, have caused the SOA, and by reference the UToS and all other customer documents as found at www.firstdigital.com/legal, to be executed by their duly authorized officers.**

END OF TERMS

RECIPIENT:

By: _____
Name:
Title:
Date:

THE COMPANY:

FIRSTDIGITAL COMMUNICATIONS, LLC

By: _____
Name: Roger Worth
Title: CFO
Date:



MEETING DATE

July 7, 2026

ORIGINATOR:

Alicia Cafaro, Commission Recorder

CONSENT AGENDA: 3.

Approve the Affidavit of Replacement Warrant submitted by Siouxland Federal Credit Union in the amount of \$5,579.71; original warrant number 35331, issued on 5/5/26.

REQUESTED ACTION:

MOTION to approve the Affidavit of Replacement Warrant submitted by Siouxland Federal Credit Union in the amount of \$5,579.71; original warrant number 35331, issued on 5/5/26.

FACTS AND VETTING:

Please see SDCL 4-9-22

Application and affidavit for replacement of lost or destroyed warrant or check.

An application and affidavit shall be made to the issuing officer, containing information to identify the original warrant or check with a request that a replacement warrant or check be issued. If the applicant is not the payee of the warrant or check, or a bank, the application shall contain an assignment by the payee to the applicant. The application and affidavit shall be sworn to by the applicant.

ATTACHMENTS

1. Replacement Warrant

RECEIVED
JUN 29 2026
In the office of the
Lincoln Co Auditor

County of Lincoln, South Dakota
OFFICE OF THE COUNTY AUDITOR
Canton
APPLICATION, AFFIDAVIT FOR REPLACEMENT WARRANT

TO THE COUNTY AUDITOR of the County of Lincoln located in Canton, South Dakota:

I hereby make application for and request that a replacement warrant be issued pursuant to the provisions of SDCL 4-9-22. The original warrant is identified as follows:

Warrant number 35331 Date issued 5/5/2026 Amount \$5,579.71

Company/Payee Siouxland Federal Credit Union
Address 3000 Plaza Dr P.O. Box 807 South Sioux City, NE 68776

TO BE COMPLETED BY THE APPLICANT:

Applicant's Name Siouxland Federal Credit Union
Address 3000 Plaza Drive
City South Sioux City State NE Zip 68776

(If the applicant is not the payee of the original warrant, or a bank, then the applicant must attach an assignment by the original payee to the applicant.)

I declare that I did not endorse, cash, or otherwise negotiate county warrant number 35331 issued by the County of Lincoln to me as the payee, nor did I authorize, direct, or instruct any other person to endorse, cash, or otherwise negotiate said warrant, nor did I receive any benefits, money, services, or commodities of any form from the proceeds of said warrant.

STATE OF Nebraska

COUNTY OF Dakota

I, Telisha Swick of Siouxland Federal CU

being first duly sworn, depose and say that I am the applicant, that this claim has been examined by me, and, to the best of my knowledge, is in all things true and correct.

Telisha Swick
(signature of applicant)

On this 25 day of June, in the year 2026, before me, the undersigned, a Notary Public in and for County and State, personally appeared Telisha Swick as applicant

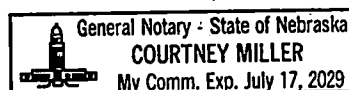
TO BE COMPLETED BY COUNTY AUDITOR
Application Approved by:

Date _____

Replacement No. _____

Date _____

Courtney Miller
(Notary Public)
July 17, 2029
(Expiration Date)





MEETING DATE

July 7, 2026

ORIGINATOR:

Kari Elling, Human Resources Director

CONSENT AGENDA: 4.

Approve the 07.07.2026 Memorandum of Personnel Actions

REQUESTED ACTION:

FACTS AND VETTING:

ATTACHMENTS

1. 2026.07.07. Personnel Actions



TO: County Commissioners
FROM: Human Resources
DATE: July 7, 2026
RE: Personnel Actions

Actions for Commission Approval

Step Increase:

Bethany Bawdon, Payroll Specialist, in the Auditor's Office, effective the first date of the biweekly pay period following 7/07/2026, 105/3 at \$24.63/hr.

Carrie Draeger, Correctional Officer 1, in the Sheriff's Office, effective the first date of the biweekly pay period following 7/8/2026, 106/11 at \$32.10/hr.

New Hire:

Jackson Marnette, Deputy State's Attorney, in the State's Attorney Office, effective 8/10/2026, 114/1 at \$3,781.62/biweekly.

EST
1867



MEETING DATE

July 7, 2026

ORIGINATOR:

Alicia Cafaro, Commission Recorder

CONSENT AGENDA: 5.

Approve and authorize the Chair and Auditor to execute the quarterly single signature sheet for the Local Emergency Management Performance Grant

REQUESTED ACTION:

MOTION to approve and authorize the Chair and Auditor to execute the quarterly single signature sheet for the Local Emergency Management Performance Grant.

FACTS AND VETTING:

ATTACHMENTS

1. Doc7_1_2026130003049

**STATE OF SOUTH DAKOTA
DEPARTMENT OF PUBLIC SAFETY - OFFICE OF EMERGENCY MANAGEMENT
LOCAL EMERGENCY MANAGEMENT PERFORMANCE GRANT**

Quarterly Report Single Signature Sheet

**Lincoln County
3rd Quarter**

Quarterly Report

I certify that I have reviewed the work plan and documentation as reported in this quarterly activity report and have found it to comply with the goals, objectives and requirements as identified in the Local Emergency Management Performance Grant.

I further certify that the hours of the Emergency Management staff indicated on their respective time sheets are true and correct and in accordance with policy and necessary signatures are in place and complete.

County Commission Chairperson

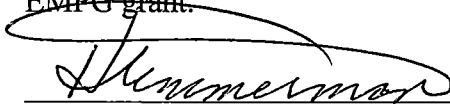
07/07/2026

Date

85-21

In submitting this claim, the claimant represents that justification to support this claim is contained in the approved jurisdictions work plan. I certify that all hours recorded on included time sheets are accurate and were worked in performance of emergency management activities.

I further certify that all claims listed on this grant reimbursement request have been paid without use of federal funds, and I allow the submitted costs to be used to match the state EMPG grant.



County Emergency Manager

07/07/2026

Date

Salary & Benefits

I certify all claims have been paid and proof of such payment is on file in the office of the County Auditor. I also certify that the emergency manager(s) has/have worked the required hours per the Schedule of Required Hours for the months that this report is produced for. These claims represent the COUNTY SHARE of emergency management salary and benefits only.

County Auditor

07/07/2026

Date

Failure of the county/district to accomplish the objective and work requirement set forth in the LEMPG Agreement, submit the required paperwork and documentation, and forward this report within established guidelines without adequate justification and acceptance by the State, will subject the county to the withholding of funds, from whatever source, provided under this agreement.



MEETING DATE

July 7, 2026

ORIGINATOR:

Paul Anderson, Assistant Commission Administrative
Officer

REGULAR BUSINESS: 1.

Board discussion and appointment of Commissioner to fill District 2 vacancy.

REQUESTED ACTION:

Appointment of Commissioner to fill District 2 vacancy.

FACTS AND VETTING:

List of potential candidates:

1. Brandon Maddox - voluntarily withdrawn from consideration
2. Madeline Voegeli
3. Linda Montgomery
4. Duane Carlson
5. Herman Otten
6. Eric Eneboe
7. James Kats
8. Nicholas Abbas
9. Chad Skiles
10. Sara Steever

Once a candidate is selected by the Board of Commissioners, the selected candidate must qualify for office, as defined by SDCL 3-1-5, by taking an oath or affirmation. Upon qualification, the candidate will serve as Commissioner for District 2 until the expiration of the term (January 1, 2029).

ATTACHMENTS

1. Professional Summary - Maddox
2. Lincoln County Commissioner Letter of Interest - Brandon Maddox
3. Lincoln County Commissioner Letter of Interest - Madeline Voegeli
4. Lincoln County Commissioner Letter of Interest - Linda Montgomery
5. Lincoln County Commissioner Letter of Interest - Duane Carlson
6. Lincoln County Commissioner Letter of Interest - Herman Otten
7. Lincoln County Commissioner Letter of Interest - Eric Eneboe
8. Letter of Interest - Lincoln County Commissioner - James Kats
9. Lincoln County Commissioner Letter of Interest - Nicholas Abbas
10. Lincoln County Commissioner Letter of Interest - Chad Skiles
11. Lincoln County Commissioner Letter of Interest - Sara Steever

BRANDON L. MADDOX

48072 273rd Street
Harrisburg, SD 57032
605.370.4517
brandon@brandonmaddox.com

PROFESSIONAL SUMMARY

Lincoln County resident for more than 20 years, entrepreneur, business leader, and licensed pharmacist. Founder and Chief Executive Officer of Silencer Central, a nationally recognized company serving customers across 42 states. Experienced in organizational leadership, strategic planning, budgeting, regulatory compliance, technology transformation, and managing growth. Committed to responsible stewardship, long-term planning, and service to the residents of Lincoln County.

PROFESSIONAL EXPERIENCE

Founder & CEO
Silencer Central | 2005–Present

- Founded and grew Silencer Central from a one-person startup into the largest silencer dealer in the United States. 42 states.
- Member, Congressional Sportsmen's Foundation (CSF) Executive Board (Treasurer)
- Board of Governors, National Shooting Sports Foundation (NSSF)
- President, Duke MBA Class President, UNC School of Pharmacy Student Body

Brandon L. Maddox
48072 273rd Street
Harrisburg, SD 57032
605.370.4517
brandon@brandonmaddox.com

June 23, 2026

Sheri Lund, County Auditor
Lincoln County Commission
104 N Main Street, Suite 210
Canton, SD 57013

RE: Letter of Interest – District 2 County Commission Appointment

Dear Lincoln County Commissioners,

I am writing to express my interest in being considered for appointment to the Lincoln County Commission for District 2 following the resignation of Commissioner Betty Otten.

I am a resident of District 2 and have lived in Lincoln County for more than twenty years. I am legally qualified to hold the office of County Commissioner and respectfully submit this letter for your consideration.

Before doing so, I would like to acknowledge Commissioner Otten's service to Lincoln County and wish her a full recovery. I appreciate her dedication to the residents of District 2 and the county as a whole.

For more than twenty years, Lincoln County has been home to my family. My wife and I will celebrate our 25th wedding anniversary this October, and we have raised both of our daughters here. We chose Lincoln County as the place to build our lives, raise our family, and invest in our future. As our daughters begin the next chapter of their lives and my wife and I become empty nesters, I find myself with both the time and desire to give back to the community that has given so much to us.

Professionally, I founded Silencer Central as a one-person operation and have grown it into a company employing more than 150 people in the Sioux Falls area while serving customers across 42 states. Along the way, I have managed rapid growth, significant budgets, regulatory complexity, technology transformation, and long-term strategic planning. These experiences have reinforced the importance of responsible stewardship, thoughtful decision-making, and maintaining a long-term vision while navigating change.

Lincoln County continues to experience significant growth and change. While that growth presents tremendous opportunities, it also creates challenges that require thoughtful planning and leadership. What excites me most about serving on the Commission is the opportunity to help ensure Lincoln County remains a great place to live, raise a family, own property, and operate a business for generations to come.

At the same time, I recognize that District 2 includes many rural residents whose priorities may differ from those in rapidly developing areas of the county. If appointed, I will make it a priority to listen carefully to constituents, understand their concerns, and ensure their voices are represented. I believe property rights, fairness, and transparency are fundamental responsibilities of county government, and residents deserve confidence that decisions are being made consistently and in the best interest of the county as a whole.

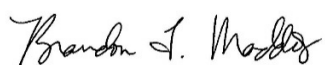
While my professional experience has been in business, I understand that public service requires collaboration, listening, and a willingness to learn. If appointed, I will dedicate the time necessary to understand the issues before the Commission, come prepared, and work constructively with fellow commissioners, county staff, and residents.

I believe the most important responsibility of a county commissioner is to serve as a steward of the public trust. That requires listening to constituents, understanding the facts surrounding an issue, considering both short-term and long-term impacts, and making decisions that are fair, transparent, and in the best interest of the county as a whole. Residents should have confidence that their elected officials approach each issue thoughtfully, respectfully, and with a commitment to responsible stewardship.

I have spent much of my career building an organization and planning for growth. I now have the opportunity to apply those same skills in service to the county that my family has proudly called home for more than two decades. I will approach each issue with fairness, common sense, and a commitment to long-term thinking rather than short-term political wins. I believe the best decisions are made by listening to all perspectives, learning from past experience, and focusing on what is fair and beneficial for Lincoln County residents.

Thank you for your consideration. I would be honored to continue serving the community that has been home to my family for more than twenty years and would welcome the opportunity to discuss my qualifications further.

Respectfully,

A handwritten signature in black ink, reading "Brandon L. Maddox". The signature is written in a cursive, flowing style.

Brandon L. Maddox

Madeline Voegeli

DISTRICT 2 CANDIDATE

A: 27915 477th Ave. Canton, SD 57013

P: 605-929-8210

E: madeline.kroger@gmail.com

Lincoln County Commissioners and Auditor Sheri Lund
Lincoln County Courthouse
104 N Main Street, Suite 110
Canton, SD 57013

Lincoln County Commissioners and Auditor Sheri Lund,

I respectfully submit my name for consideration for appointment to the District 2 seat on the Lincoln County Commission following the resignation of Commissioner Betty Otten. I wish Commissioner Otten the very best as she focuses on her health, and I thank her for her service to Lincoln County. As a lifelong resident of District 2, I care deeply about the people and communities that make Lincoln County such a wonderful place to live. I would be honored to serve as a County Commissioner because I believe public service is an opportunity to give back to the community that has shaped my life.

My desire to serve is rooted in a belief in servant leadership. I believe leaders should listen carefully, seek to understand different perspectives, and place the needs of those they represent above their own interests. Lincoln County continues to grow, and the decisions made today will have a lasting impact on future generations. I want to be part of ensuring that growth is managed responsibly while preserving the values that make our communities strong.

Professionally, I serve dually as a Professor of Education and the Director of Education Specialist Programs at the University of Sioux Falls. In my roles, I work with future teachers, administrators, and educational leaders while helping students develop the skills needed to lead with integrity and purpose. My work requires thoughtful decision making, effective communication, and the ability to bring people together around common goals. These experiences have taught me how to evaluate issues carefully and make decisions based on facts rather than emotions. Prior to my tenure in the private sector, I served as a professional educator in the public school system in Lincoln County for over a decade. In addition to my professional responsibilities, I was actively involved in a nonprofit organization that advocated for the interests of Lincoln County residents. Through that work, I spent considerable time listening to citizens, studying public issues, and engaging in conversations about the future of our county. This experience strengthened my understanding of local government and reinforced the importance of transparency, accountability, and public engagement.

If appointed, I would bring a strong work ethic and a commitment to thoughtful leadership. I am willing to ask questions, study issues thoroughly, and consider multiple viewpoints before making decisions. I value collaboration and believe that good solutions are often found when people are willing to listen to one another with respect. My goal would always be to serve the citizens of Lincoln County fairly and to make decisions that reflect the long-term interests of the county as a whole.

In my opinion, the most important responsibility of a Lincoln County Commissioner is to be a faithful steward of the public trust. Residents deserve leaders who listen, who act with integrity, and who approach every issue with fairness and common sense. Commissioners are entrusted with making decisions that affect taxpayers, families, businesses, and future generations. That responsibility should never be taken lightly. I am invested in the future of Lincoln County because this is my home. I care about the people who live here, and I am prepared to dedicate the time and effort necessary to serve them well. I would be grateful for the opportunity to represent District 2 and contribute to the continued success of Lincoln County.

Thank you for your consideration. I welcome the opportunity to discuss my qualifications further and answer any questions you may have.

Respectfully,



Madeline Voegeli

27915 477th Ave Canton, SD 57013

District 2 Resident

(605) 929-8210

madeline.kroger@gmail.com

June 17,2026

Linda Montgomery
320 Elm St
Fairview, SD 57027

Dear Commissioners:

I, Linda Montgomery, would like to be considered for the vacant District 2 Commissioner position, vacated by Commissioner Betty Otten on June 10th. I have proudly called District 2 home for the past 18 years and am honored to submit my name for consideration to fill the vacant District 2 County Commission seat. I recently have been re-elected to serve a 3rd term as Precinct Committee Woman in Precincts 02-21.

Since 2020, I have regularly attended Lincoln County Commission meetings and legislative sessions in Pierre, giving me a strong understanding of county government, budgeting, and the issues facing Lincoln County residents. I am a member of the Lincoln County Central Committee and was a Delegate to the last GOP National Committee.

I am a retired Certified Nurse Practitioner, serving 35+ years in the medical profession, and a Retired US Army Reserve Master Sergeant serving 23 years. Those years I served the medical profession and the Military to the best of my ability and gave my all to the positions I was privileged to be assigned to. In retirement I have become involved in enlarging my faith and becoming involved in my local and state government.

Why am I applying for this position? Public service has been the foundation of my entire career. Whether serving patients, serving my country, or serving my community, I have always believed leadership is about integrity, responsibility, and putting others before yourself. I believe those same values are needed on the Lincoln County Commission.

If appointed, I will work collaboratively, ask thoughtful questions, make fiscally responsible decisions, and always put the interests of Lincoln County residents first.

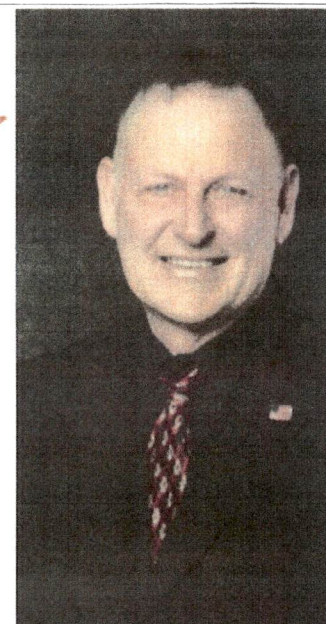
Thank you for your time and consideration. It would be an honor to continue serving the citizens of Lincoln County as the District 2 Commissioner. I look forward to the opportunity to serve with integrity, common sense, and dedication.

Sincerely,

Linda Montgomery

Duane Carlson
29287 467 Avenue
Centerville, SD 57014
605-675-9649
ddcarlson63@gmail.com

CARLSON for
LINCOLN COUNTY
Commission District 2



June 17, 2026

Lincoln County Commissioners
104 North Main Street
Canton, SD 57013

RE: Application for County Commissioner Vacancy District 2

Dear Board of Commissioners:

I am writing to express my strong interest in the vacant County Commissioner position for District 2. I feel I have the qualifications that would be an asset to the Lincoln County Commissioners Board. I am currently the Chairman and have served as a Township Board member since 2007. I served on the Lincoln County Grand Jury multiple times. While living in Newburg, ND I served as a City Councilman, and I served as a Volunteer Fireman.

My experience as a Brooklyn Township official along with my previous experience as a City Councilman has given me the necessary insights and information I need to be an effective advocate for the citizens of District 2.

My wife, Darla and I own and operate Carlson Consulting. It is an on-site mobile repair company. I am a Trustee, and my wife and I are Deacons at First Baptist Church in Vermillion. We have raised 4 children, and now have 12 grandchildren as well as 2 great grandchildren. My family is 5th generation living on homesteaded land in Lincoln county. I graduated from Elk Point High School and attended and graduated from Western Iowa Tech Automotive Program in 1984. I achieved ASE Master Certification in 3 fields, as well as many other certificates.

As an owner/ operator of my own business for over 10 years so I am aware of the importance of the fiscal responsibility and budget. I have developed a deep understanding for policy development, budget oversight, and community collaboration. My background has equipped me with the skills necessary to tackle our county's challenges. I feel that voters of District 2 have already proved that I am qualified to represent the District and knowing that 34 votes were the difference in the 2024 election.

Thank you for your time, consideration, and dedication to our county.

Sincerely,

A handwritten signature in cursive script, appearing to read "Duane Carlson".

Duane Carlson

RECEIVED
JUN 18 2026
In the office of the
Lincoln Co Auditor

6-20-2026

Herman Otten
27543 468th Ave.
Lennox S.D. 57039
605-941-1770
hotten1966@gmail.com

Sheri Lund, Lincoln County Auditor
Lincoln County Commission
104 North Main Street, Suite 210
Canton S.D 57013

Letter of interest for the appointment to District 2 County Commissioner

Dear Commissioners,

Please receive this letter expressing my interest to be considered for the appointment to fill the vacancy left by the resignation of Betty Otten, District 2 Commissioner.

Myself and my family are life long residents of Lincoln County with many of those years living in Tea, my father was born in a house that still stands in Tea. We now have lived twelve years on an acreage/hobby farm in-between Tea and Lennox where we raise chickens, horses, goats, mini cows, sweetcorn and a little aphala. My wife and I have a blended family with three awesome kids, Ally and Hayden graduated from Tea Area High School and Andi from Harrisburg High School. Ally has graduated from SDSD, Andi attends SDSD and Hayden attends USD. Our roots run deep in Lincoln County.

Over my years I have seen Lincoln County grow, change and transform from really small towns to growing and thriving Cities from one end of the county to the other while still keeping agriculture the number one industry in our county and state. But with that growth comes challenges that must be navigated. Water drainage, highways, bridges, police, ambulance and fire protection are ongoing concerns. Solar farms, wind towers, pipelines and CAFO's have been on the commissions plate over the last couple of years also. With the continues growth Lincoln County expects to see there will be continuous pressure on the Agricultural way of life, especially in the Northen portions of the county. Lincoln Couty is quite diversified and proper planning will be required for today and beyond. I believe I am well rounded to the issues and would serve Lincoln County well.

I have owned and operated Otten Construction INC. For over thirty years I have either worked with my father, worked with him as a partner or now on my own in the construction industry. We specialize in new home construction, residential remodeling and a little land development over the years. I was just recognized for thirty years of membership with the Home Builders Association of the Sioux Empire. Construction has always been and will continue to be my profession. My wife and I also own a small business, Pet Wants, with a store front in the Lincoln County portion of Sioux Falls. We started by operating the business out of our garage during COVID, moved to a small space in Tea and now have been in Sioux Falls for five years.

I have always been a firm believer of good government and that takes people who are willing to give their time to serve. In 1996 at the age of 28 I was elected as Mayor of Tea during a very tough time for the city but with a lot of hard work we went from having a city hall packed with unhappy citizens every meeting to being lucky if anyone showed up to a meeting. During my years I have been elected to served on the City Council in Tea for nine years, eight years in the State House of Representatives and four years to the State Senate. Thirty years of that time I also served on the Tea Volunteer Fire Department holding the positions of president, captain and 1st asst chief.

During my time serving the people I have built bridges with many different individuals, business and organizations while not always agreeing, you will very rarely have 100 percent agreement on an issue. As the greatest President of our time Ronald Reagan once said, the person who agrees with you 80 percent of the time is a friend and ally – not a 20 percent traitor. That is a mantra I try to live and serve by. I believe that being a great public servant requires a person to do more listening, asking questions and do less talking.

Thank You for considering and please feel free to contact me if you have any questions.

Respectfully,

Herman Otten

Herman Otten

27543 468th Ave.

Lennox S.D. 57039

605-941-1770

hotten1966@gmail.com

EXPERIENCE

Mayor of Tea – four years

Tea City Council – nine years

Tea Volunteer Fire Department – thirty years

State House of Representatives District 6 – eight years

State Senate District 6 – four years

Served as Chairman - House Ag and Natural Resources Committee

Served as Chairman – House Local Governments Committee

Served as Chairman Senate Ag and Natural Resources

Personal

Lifelong resident of Lincoln County

Lifelong member Trinity Lutheran Church in Tea

Small business owner: Wife Melissa Brandner-Otten owns Pet Wants. I own and operate

Herman Otten Construction INC.

Married with three adult children

Recognitions

1998 Ten Outstanding Young South Dakotans – South Dakota Junior Chamber of Commerce

2016 South Dakota Legislative Conservationist of the year – S.D. & National Wildlife Federation

2021 South Dakota Partner in Housing – South Dakota Home Builders Association

2023 Outstanding Legislative Leadership Award – South Dakota Corn Growers Association

47788 289th St
Canton, SD 57013
June 26th, 2026

Lincoln County Commissioners
104 N. Main St.
Canton, SD 57013

Dear Board of Commissioners,

I am writing to express my interest in the vacant position of District 2 County Commissioner. As a resident of District 2, my desire to serve as a commissioner is to represent agriculture and the small farmers living in the community. As you are all aware of, agriculture is vital to our nation, our state, and especially the local communities. Even though our farming citizens are few, their opinions are especially important and vital to the well-being of our community.

I previously have served for nineteen years as the only building inspector for the County during periods of extreme growth and I continue to do so for the cities of Canton and Worthing. Although I am licensed to practice civil engineering, my passion is farming and have been "living the dream" for over thirty years with my ancestors watching from above. In my spare time, I serve as President of the Bond Alliance Board of the South Dakota Association of Towns and Townships, serve as Clerk for Highland Township, and teach scuba diving.

As clerk for my township, I interact yearly with the county auditor regarding financials and legal requirements, equalization office to make sure our citizens are taxed evenly, and with planning and zoning to ensure proper development of our township. I have procured funding for three RAIF projects for safety and functionality of our township roads, and I strive to listen to people, as we all have something to offer even if we have differences in opinion.

Our Country was founded in the premise of "We the People" and as a commissioner, the most significant role is to listen to them as we over-see every service that each county office provides.

Thank you for your hard work, dedication, and consideration of me for the position.

Sincerely,



Eric A. Eneboe
eseneboe@outlook.com
(605) 321-4783

James Kats
27640 480th Ave
Canton, South Dakota 57013
605-201-6781
JmsKts@gmail.com

June 27, 2026

Lincoln County Commission Office
104 Main Street
Canton, SD 57013

Re: Letter of Interest — Lincoln County Commissioner, District #2 Vacancy

Dear Lincoln County Board of Commissioners,

My name is James Kats, and I am submitting this letter of interest to be considered for appointment to the vacant Lincoln County Commissioner seat for District #2. I reside at 27640 480th Ave, Canton, SD, within District #2, and I am an eligible voter in Lincoln County.

I am interested in serving as County Commissioner because I care deeply about the future of Lincoln County and the people who live, work, farm, raise families, and operate businesses here. Lincoln County is growing quickly, and with that growth comes both opportunity and responsibility. I would be honored to help make thoughtful, practical decisions that protect taxpayers, support responsible development, maintain strong infrastructure, and preserve the character and quality of life that make this area a great place to live.

My ties to Lincoln County and the surrounding communities are personal, long-standing, and ongoing. I currently live in District #2, where my wife and I purchased an acreage because we wanted to raise our children in an agricultural work environment and give them the opportunity to learn responsibility, stewardship, and the value of hard work. I was also born and raised on my family's farm just west of Hudson, South Dakota, where my parents still farm today. That upbringing gave me a deep respect for agriculture, rural life, land ownership, and the families who help make this area strong. I also have family in the Fairview area, close friends in the Canton and Beresford areas, and have enjoyed community traditions such as the Fourth of July parades in Lennox. These connections have helped me appreciate the different communities, rural areas, and perspectives that make up District #2.

My background gives me a practical understanding of many issues that come before local government, especially finances, growth, property, and responsible decision-making. I have bachelor's degrees in finance and accounting, and I have been responsible for large budgets while working in the accounting department of a large company in Sioux Falls. I also work in real estate and property management, and I have experience as a property

owner and as the founder and operator of a small business that employs people in the community. Through these experiences, I regularly deal with budgets, contracts, housing, land use, maintenance, customer service, problem solving, and long-term planning. I understand the importance of balancing growth with responsibility, and I know that decisions made at the local level directly affect families, businesses, landowners, and taxpayers.

The strengths I would bring to this position are common sense, a strong work ethic, a willingness to listen, and the ability to make decisions with both people and finances in mind. I believe local government should be transparent, responsible with taxpayer dollars, and focused on core services. I would strive to listen carefully to residents, study the facts, ask good questions, and make decisions that are fair, lawful, and in the best long-term interest of Lincoln County.

In my opinion, the most important role of a Board member is to represent the people with integrity. A Commissioner should listen to constituents, understand the needs of the county, protect the public trust, and make wise decisions even when those decisions are difficult. The position requires humility, preparation, and accountability to the citizens being served.

Thank you for considering my letter of interest. I would welcome the opportunity to interview with the Board and discuss how I may be able to serve the residents of District #2 and Lincoln County.

Sincerely,

James Kats

Nicholas B Abbas
46905 281st street
Worthing, SD 57077
605-941-1299
nickabbas84@gmail.com

June 28, 2026

Lincoln County Commissioners and Auditor Sheri Lund
104 North Main Street
Canton, SD 57103

Dear Commissioners,

I am writing to express my interest in the vacant County Commission position for District 2.

I am a lifelong resident of Lincoln County. I have owned and operated my business, Abbas Landscaping, for over 20 years. I am the 4th generation to operate my family's farm. Nine years ago my wife and I built our forever home near Worthing. I have a long history in Lincoln county and am committed to its future growth and development.

I have been a Worthing Planning and Zoning Commission member since September 2025. I have served the past 2 years as a board member of the Lennox Area Community Fund, a charitable endowment that helps support local projects in Lennox, Worthing, and Chancellor. I have been involved with my local township board, the Lennox Sundstrom FFA Support Group, was head of the Worthing Days Committee, and successfully brought forward a referendum petition in Lincoln County. Since 2021, I have regularly attended Lincoln County Commission meetings.

I have shown dedication to my local communities. I want to have a more active role serving Lincoln County. My experience running a business, farm and participating in local committees provides me a unique perspective into the needs of citizens in rural Lincoln county. Balancing property rights with growth is important to me. I will dedicate the time and effort needed to make proper choices for the future of Lincoln County. I will be here to listen to my constituents and represent them the best I can.

Thank you for your time and consideration. It would be an honor to serve Lincoln County.

Sincerely,



Nicholas B Abbas

29 June 2026

Lincoln County Commission Office

104 N. Main St.

Canton, SD 57013

Ref: District II Commissioner Vacancy

Greetings Commissioners of Lincoln County,

The following is intended to serve as the official Letter of Interest for the vacancy of county commissioner. My name is Chad J. Skiles and I reside in District II at 820 N. Dakota St in Canton, SD. I have been a resident of Lincoln County for fifty years since moving to Canton as a young child and have proudly lived, worked, and actively represented and promoted Lincoln County ever since. I have dedicated my entire adult life in public service to the citizens of Lincoln County. My professional career has focused on emergency medical services, having served forty-two years as an EMT and EMS educator in Canton, Lennox, Lincoln County and the State of South Dakota. In my earlier years I worked as a 911 dispatcher, 911 Director, and Emergency Management Director in the 1990's also in Lincoln County, helping to bring 911, rural addressing and Turner County dispatch services to the County. I have held numerous leadership positions in several organizations at the Local, County and State levels and have completed several leadership courses.

Not only is Lincoln County important to me, but my extended family as well. They all still reside in and call Lincoln County their home. My mom worked for over thirty-five years in a local health care facility while my dad was a local businessman, farmer and worked in agriculture. Today my siblings still farm the family farm and run an agricultural business. My nieces and nephews attend school in Lincoln County school districts. We are all tied to the rural life that we love so much.

My interest in serving comes from a calling to public service and being a voice for all citizens. Specifically, over the last ten years I have become actively engaged in local, county and state government. I have been regularly attending city and county commission and school board meetings for the last decade, read agendas and minutes of every city commission/council meeting in Lincoln County; county commissions and boards; along with school boards. The meetings that I don't attend in person, I watch if they stream their meetings. But most importantly, I engage our elected officials by asking questions and making suggestions. I am a fervent supporter of citizen involvement along with complete openness and transparency at all levels of government. I have also run a couple State legislative and Local commission campaigns and fully understand and appreciate the hard work that is involved in running a campaign for public office. I actively track all bills during legislative session in Pierre and have gotten to know many of our legislators personally. An interesting fact about myself is that I watched every day of both the State Senate and State House sessions during the 2026 legislative session. A goal that I had for many years.

Besides the qualifications I have already listed, my civic engagement has also led to working with a fellow citizen to get a controversial jail building project on the ballot which was ultimately defeated by the voters. I have served on both the Lincoln County Courthouse Improvement Committee and the Old Courthouse Committee and most recently am currently serving on the Safe Streets For All Committee. My involvement and engagement has afforded me the honor of developing professional relationships with numerous elected commissioners, officials, department managers, and county employees. I have also extended those relationships to many city elected officials, managers, and local leaders within most of our cities in Lincoln County. One of the most important aspects I have is the ability to work together regardless of which side of a topic I am on. I will always listen to every point and every argument for and against before making a decision. This includes from both elected officials and citizens equally.

In closing, I strongly feel with my background and civic engagement that it has prepared me to step into the role of commissioner on day one and become an informed and educated commissioner as the County enters the 2027 budget process. As County officials we should never forget how we got there and I would take that seriously. Remaining open, transparent, professional, honest and humble will always guide me along with never forgetting who our bosses are...the citizens. Lincoln County is my home and am proud and grateful to be a part of the of the fastest growing county in South Dakota. Thank you for your consideration and I humbly ask for your support.

Chad J. Skiles

/s/ *q] h ; ØMyrzjã

Canton, Lincoln County, South Dakota

605 366 6930

cskiles@sio.midco.net

Letter of Interest

June 29, 2026

Lincoln County Commissioners,

Please accept this letter as an application to fill the seat vacated by Commissioner Otten.

Why do you want to serve as a Commissioner?

I am applying because of my desire to serve the residents of the county, including my children, grandchildren, friends and neighbors. Our family has lived here since 1892, and we continually invest in this community for the long term, because this will always be our home. While it is less and less like the home of our grandparents and past generations, it's a beautiful place full of opportunity and character, and I want to be part of shaping it for the future, leaving it a better place for having been part of the process.

What qualifications, experience, and skills do you have that would make you a valuable representative to the constituents of the District?

During my career I've been a business owner for 30 years, acting as company president for seven years, been president of a national member organization, and have served on several boards, including as an advisor to the University of South Dakota Agribusiness Leadership program. I am currently on the South Dakota Ag and Rural Leadership board, and on the board of a private ESOP company in Sioux Falls. My husband and I own and operate a B&B, and a small farm with row crops and livestock. My experience spans both urban business and agriculture, which is exactly where Lincoln County's biggest challenges reside.

As a precinct committeewoman for 6 years, I've spent time talking to my neighbors, and speaking in public about issues that impact our county, and other counties in our state. I welcome the chance to hear from people that disagree with me as part of the process of making good decisions. My experience has been that focusing on ideas over personalities can achieve good outcomes.

Probably one of the most important things I bring is that I already attend Lincoln County Commission meetings, Planning and Zoning meetings, and some township meetings. I've studied the Comprehensive Plan, and while I have a lot to learn, I am familiar with the purview of a commissioner, and the current opportunities we have as a county.

What strengths, abilities, and talents would you bring relevant to the position?

My strengths include my capacity for researching and learning complex topics in order to make decisions based on data points, not emotion. I also understand how to build consensus from

successfully navigating 30 years with the same ownership team of a multi-million dollar company. I understand budgets, fiscal stewardship and creating an environment for growth.

In your opinion, what is the most important role of a Board member?

To act as an impartial judge, weighing stakeholder facts alongside the laws, ordinances, the Comprehensive Plan and the rights of individuals in making decisions. Acting as a commissioner means preserving financial stability, protecting our county's character, maintaining infrastructure and EMS, respecting constitutional liberties, and making decisions for which future generations can be grateful.

Thank you for considering me.

Kind regards,

Sara Steever
605-376-5470
steeversara@gmail.com
468590 276th Street
Lennox, SD 57039



MEETING DATE

July 7, 2026

ORIGINATOR:

Paul Anderson, Assistant Commission Administrative
Officer

REGULAR BUSINESS: 2.

Board of Commissioners Budget Work Session

REQUESTED ACTION:

No Action Report Only

FACTS AND VETTING:

ATTACHMENTS

1. Budget Comparison Report
2. Budget Listing
3. MEANS OF FINANCE - 2027 - PROVISIONAL
4. County Road And Bridge
5. Opt Out



				Comparison 1 Budget	Comparison 1 to Parent Budget		
				Parent Budget			
				2026	2027	Increase / (Decrease)	%
Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	2026 2026	2027 2027	
Fund: 101 - GENERAL FUND							
Department: 0000 - REVENUE							
RevCategory: 31 - TAXES							
101-0000-31100	CURRENT PROPERTY TAXES	16,485,207.44	17,686,370.07	10,393,776.89	19,193,673.00	20,249,325.00	1,055,652.00 5.50%
101-0000-31200	DELINQUENT TAXES	85,310.87	98,147.18	67,746.58	80,000.00	90,000.00	10,000.00 12.50%
101-0000-31260	IN LIEU OF TAXES	1,705.83	1,255.62	0.00	0.00	0.00	0.00 0.00%
101-0000-31300	PENALTIES AND INTEREST	23,984.75	23,816.38	6,170.70	20,000.00	25,000.00	5,000.00 25.00%
101-0000-31400	TELEPHONE TAX - OUTSIDE	6,009.96	8,817.47	3,112.12	6,000.00	6,000.00	0.00 0.00%
101-0000-31600	OTHER TAX	5,111.33	0.00	0.00	0.00	0.00	0.00 0.00%
101-0000-31800	TAX DEED	1,554.44	0.00	0.00	0.00	0.00	0.00 0.00%
Total RevCategory: 31 - TAXES:		16,608,884.62	17,818,406.72	10,470,806.29	19,299,673.00	20,370,325.00	1,070,652.00 5.55%
RevCategory: 32 - LICENSES & PERMITS							
101-0000-32100	LIQUOR AND BEER LICENSES	13,045.00	12,225.00	1,225.00	12,000.00	12,000.00	0.00 0.00%
101-0000-32700	MED CANNABIS LICENSE	45,000.00	80,000.00	0.00	25,000.00	80,000.00	55,000.00 220.00%
101-0000-32910	GARBAGE HAULER LICENSE	1,400.00	1,400.00	400.00	1,200.00	1,800.00	600.00 50.00%
Total RevCategory: 32 - LICENSES & PERMITS:		59,445.00	93,625.00	1,625.00	38,200.00	93,800.00	55,600.00 145.55%
RevCategory: 33 - INTERGOVERNMENTAL REV							
101-0000-33400	STATE GRANTS	76,193.18	0.00	0.00	0.00	0.00	0.00 0.00%
101-0000-33510	BANK FRANCHISE TAX	219,783.51	209,868.15	246,454.24	232,245.00	232,245.00	0.00 0.00%
101-0000-33514	TELECOMMUNICATIONS TAX	102,800.28	128,776.32	72,355.40	108,243.00	108,243.00	0.00 0.00%
101-0000-33519	LIQUOR TAX REVERSION	259,625.17	253,527.01	121,005.07	255,668.00	255,668.00	0.00 0.00%
101-0000-33599	OTHER STATE SHARED REVENUE	222,307.45	44,111.01	0.00	0.00	0.00	0.00 0.00%
101-0000-33900	OTHER INTERGOVERNMENTAL	40.07	156.80	294.34	0.00	0.00	0.00 0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		880,749.66	636,439.29	440,109.05	596,156.00	596,156.00	0.00 0.00%
RevCategory: 34 - CHARGES FOR GOODS & SERV							
101-0000-34190	OTHER FEES	24,857.84	241,075.19	12,907.09	0.00	0.00	0.00 0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		24,857.84	241,075.19	12,907.09	0.00	0.00	0.00 0.00%
RevCategory: 36 - MISCELLANEOUS							
101-0000-36100	INTEREST ON INVESTMENTS	1,584,039.04	1,323,826.45	569,437.75	100,000.00	100,000.00	0.00 0.00%
101-0000-36200	RENT-SOC. SERVICES/GFP	7,490.28	5,827.80	2,613.90	3,300.00	1,928.00	-1,372.00 -41.58%
101-0000-36220	RENT-FARM LAND	25,781.60	3,060.00	0.00	6,560.00	6,560.00	0.00 0.00%
101-0000-36240	RENT-CORNER LOT	995.50	724.00	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					Increase /	(Decrease)		
					%			

Budget Comparison Report

			Comparison 1		Comparison 1		%
			Parent Budget	Budget	to Parent	Budget	
Account Number	2024	2025	2026	2027	Increase /		
	Total Activity	Total Activity	YTD Activity	2026	2027	(Decrease)	
			Through Jun				
Department: 4111 - BOARD OF COMMISSIONERS							
ExpCategory: 41 - PERSONNEL SERVICES							
101-4111-411000	SALARIES AND WAGES	304,225.75	228,677.48	117,389.29	241,087.00	243,539.22	2,452.22 1.02%
101-4111-412000	OASI	21,197.44	16,834.93	8,646.54	18,443.00	18,410.41	-32.59 -0.18%
101-4111-413000	RETIREMENT	9,198.60	4,202.31	2,155.74	4,438.00	4,548.99	110.99 2.50%
101-4111-414000	WORKERS COMPENSATION INS	3,682.00	3,783.00	0.00	929.00	952.14	23.14 2.49%
101-4111-415000	GROUP HEALTH INSURANCE	43,812.64	8,248.75	4,386.48	9,749.00	10,108.92	359.92 3.69%
Total ExpCategory: 41 - PERSONNEL SERVICES:		382,116.43	261,746.47	132,578.05	274,646.00	277,559.68	2,913.68 1.06%
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4111-422000	FEES - CONTRACTS	22,776.28	82,903.42	2,369.56	170,000.00	170,000.00	0.00 0.00%
101-4111-423000	PUBLISHING	63,745.30	39,771.98	21,495.45	85,000.00	85,000.00	0.00 0.00%
101-4111-426000	SUPPLIES & MATERIALS	634.42	392.90	643.03	1,000.00	1,000.00	0.00 0.00%
101-4111-427000	TRAVEL	3,876.71	1,841.07	1,507.61	21,000.00	21,000.00	0.00 0.00%
101-4111-427100	TRAINING AND CONFERENCE	1,000.00	750.00	0.00	1,000.00	1,600.00	600.00 60.00%
101-4111-428000	UTILITIES	799.59	871.00	356.38	600.00	600.00	0.00 0.00%
101-4111-429100	DUES AND SUBSCRIPTIONS	11,593.00	15,789.00	15,614.00	15,614.00	15,614.00	0.00 0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		104,425.30	142,319.37	41,986.03	294,214.00	294,814.00	600.00 0.20%
Total Department: 4111 - BOARD OF COMMISSIONERS:		486,541.73	404,065.84	174,564.08	568,860.00	572,373.68	3,513.68 0.62%

Budget Comparison Report

				Comparison 1	Comparison 1			
				Budget	Budget			
				2026	2027	Increase /	%	
				2026	2027	(Decrease)		
Account Number								
Department: 4112 - CONTINGENCY								
ExpCategory: 49 - OTHER								
101-4112-499140	CONTINGENCY	0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00%
Total ExpCategory: 49 - OTHER:		0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00%
Total Department: 4112 - CONTINGENCY:		0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	2026 2026	2027 2027	Increase / (Decrease)
Department: 4120 - ELECTIONS							
ExpCategory: 41 - PERSONNEL SERVICES							
101-4120-411000	SALARIES AND WAGES	61,856.25	0.00	34,788.75	88,000.00	0.00	-88,000.00 -100.00%
101-4120-412000	OASI	987.16	0.00	382.99	1,148.00	0.00	-1,148.00 -100.00%
101-4120-414000	WORKERS COMPENSATION INS	0.00	0.00	0.00	402.00	91.26	-310.74 -77.30%
101-4120-417000	PART-TIME WAGES	12,903.75	0.00	5,006.25	15,000.00	0.00	-15,000.00 -100.00%
Total ExpCategory: 41 - PERSONNEL SERVICES:		75,747.16	0.00	40,177.99	104,550.00	91.26	-104,458.74 -99.91%
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4120-423000	PUBLISHING	2,837.52	35.82	7,064.25	16,000.00	0.00	-16,000.00 -100.00%
101-4120-425000	REPAIRS & MAINTENANCE	16,671.84	17,655.16	17,537.43	18,000.00	18,000.00	0.00 0.00%
101-4120-426000	SUPPLIES & MATERIALS	73,169.79	7,668.55	39,660.83	85,900.00	2,275.00	-83,625.00 -97.35%
101-4120-427000	TRAVEL	13,427.26	1,654.34	6,137.07	14,000.00	2,000.00	-12,000.00 -85.71%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		106,106.41	27,013.87	70,399.58	133,900.00	22,275.00	-111,625.00 -83.36%
ExpCategory: 43 - CAPITAL OUTLAY							
101-4120-435000	FURNITURE & MINOR EQUIPM	2,165.39	0.00	799.92	1,000.00	0.00	-1,000.00 -100.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		2,165.39	0.00	799.92	1,000.00	0.00	-1,000.00 -100.00%
RevCategory: 33 - INTERGOVERNMENTAL REV							
101-4120-33900	OTHER INTERGOVERNMENTAL	1,088.73	1,885.13	0.00	2,000.00	2,000.00	0.00 0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		1,088.73	1,885.13	0.00	2,000.00	2,000.00	0.00 0.00%
Total Department: 4120 - ELECTIONS:		-182,930.23	-25,128.74	-111,377.49	-237,450.00	-20,366.26	217,083.74 -91.42%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Comparison 1	Comparison 1	%
					Parent Budget	Budget to Parent Budget	
					2026 2026	2027 2027	Increase / (Decrease)
Department: 4130 - JUDICIAL							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4130-422100	PUBLIC DEFENDER CONTRACT	1,087,650.25	1,122,424.32	576,913.18	1,200,000.00	1,010,000.00	-190,000.00
101-4130-422110	LEGAL AIDE CATASTROPHIC	43,675.64	167,320.04	63,110.00	180,000.00	180,000.00	0.00
101-4130-422120	CAA-CONFLICTS	230,347.08	427,162.34	274,784.21	299,000.00	470,000.00	171,000.00
101-4130-422130	CAA-JUVENILES	64,662.60	53,432.52	22,176.43	69,000.00	69,000.00	0.00
101-4130-422200	PROFESSIONAL FEES	108,254.30	158,433.29	80,050.82	185,000.00	185,000.00	0.00
101-4130-422300	COURT APPT ATTY - A&N	33,589.41	72,718.45	50,090.00	68,100.00	68,100.00	0.00
101-4130-422500	FEES - CONTRACTS	7,705.10	10,318.84	6,021.20	18,300.00	18,300.00	0.00
101-4130-426000	SUPPLIES & MATERIALS	459.88	75.46	0.00	500.00	500.00	0.00
101-4130-427000	TRAVEL	45,638.64	61,831.66	24,506.54	45,600.00	45,600.00	0.00
101-4130-428000	UTILITIES	171.60	417.00	142.91	480.00	480.00	0.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		1,622,154.50	2,074,133.92	1,097,795.29	2,065,980.00	2,046,980.00	-19,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV							
101-4130-34110	CLERK OF COURT FEES	60,102.00	76,673.94	46,157.00	45,100.00	45,100.00	0.00
101-4130-34140	COURT APPOINTED ATTORNEY	302,263.98	162,321.08	68,411.05	185,000.00	185,000.00	0.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		362,365.98	238,995.02	114,568.05	230,100.00	230,100.00	0.00
RevCategory: 35 - FINES & FORFEITS							
101-4130-35200	COURT COSTS	85,721.01	89,615.46	52,108.07	81,000.00	81,000.00	0.00
101-4130-35300	FORFEITURES	111,933.46	-64,193.90	-56,750.00	161,000.00	161,000.00	0.00
101-4130-35810	GEN CRT RESTITUTION	603.14	283.08	375.12	500.00	500.00	0.00
Total RevCategory: 35 - FINES & FORFEITS:		198,257.61	25,704.64	-4,266.81	242,500.00	242,500.00	0.00
RevCategory: 37 - OTHER FINANCING SOURCES							
101-4130-37300	INSURANCE PROCEEDS	0.00	422,118.09	0.00	0.00	0.00	0.00
Total RevCategory: 37 - OTHER FINANCING SOURCES:		0.00	422,118.09	0.00	0.00	0.00	0.00
Total Department: 4130 - JUDICIAL:		-1,061,530.91	-1,387,316.17	-987,494.05	-1,593,380.00	-1,574,380.00	19,000.00

Budget Comparison Report

					Comparison 1	Comparison 1			
					Parent Budget	Budget	to Parent Budget	%	
Account Number					2026	2027	Increase / (Decrease)		
Department: 4141 - AUDITOR					2026	2027			
ExpCategory: 41 - PERSONNEL SERVICES									
101-4141-411000		SALARIES AND WAGES	378,594.06	421,585.39	211,674.44	427,989.00	445,283.36	17,294.36	4.04%
101-4141-411100		OVERTIME WAGES	2,728.30	0.00	0.00	0.00	0.00	0.00	0.00%
101-4141-412000		OASI	26,923.59	28,995.16	14,646.28	32,704.00	34,027.47	1,323.47	4.05%
101-4141-413000		RETIREMENT	22,679.91	24,725.94	12,686.06	25,651.00	26,688.21	1,037.21	4.04%
101-4141-414000		WORKERS COMPENSATION INS	1,120.00	1,457.00	0.00	1,667.00	1,741.29	74.29	4.46%
101-4141-415000		GROUP HEALTH INSURANCE	47,700.13	66,639.64	38,734.80	67,126.00	89,072.88	21,946.88	32.70%
Total ExpCategory: 41 - PERSONNEL SERVICES:			479,745.99	543,403.13	277,741.58	555,137.00	596,813.21	41,676.21	7.51%
ExpCategory: 42 - OTHER CURRENT EXPENSES									
101-4141-425000		REPAIRS & MAINTENANCE	479.90	300.22	0.00	2,000.00	2,000.00	0.00	0.00%
101-4141-426000		SUPPLIES & MATERIALS	3,594.86	9,567.37	12,524.24	15,000.00	15,000.00	0.00	0.00%
101-4141-427000		TRAVEL	2,026.28	549.87	761.61	8,000.00	8,000.00	0.00	0.00%
101-4141-427100		TRAINING AND CONFERENCE	3,788.31	2,258.94	2,134.57	5,000.00	5,000.00	0.00	0.00%
101-4141-428000		UTILITIES	907.86	1,040.06	464.74	1,200.00	1,200.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:			10,797.21	13,716.46	15,885.16	31,200.00	31,200.00	0.00	0.00%
ExpCategory: 43 - CAPITAL OUTLAY									
101-4141-435000		FURNITURE & MINOR EQUIPM	2,165.40	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:			2,165.40	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total Department: 4141 - AUDITOR:			492,708.60	557,119.59	293,626.74	588,837.00	630,513.21	41,676.21	7.08%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4142 - TREASURER								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4142-411000	SALARIES AND WAGES	534,249.11	524,028.70	275,846.04	555,247.00	578,758.88	23,511.88	4.23%
101-4142-411100	OVERTIME WAGES	592.14	2,216.01	1,051.78	4,450.00	5,386.88	936.88	21.05%
101-4142-412000	OASI	37,059.23	36,810.61	19,095.73	42,780.00	44,066.22	1,286.22	3.01%
101-4142-413000	RETIREMENT	31,586.25	31,510.29	16,599.61	33,553.00	34,561.72	1,008.72	3.01%
101-4142-414000	WORKERS COMPENSATION INS	1,765.00	2,007.00	0.00	2,169.00	2,538.57	369.57	17.04%
101-4142-415000	GROUP HEALTH INSURANCE	81,949.56	90,434.46	55,298.46	136,775.00	107,203.08	-29,571.92	-21.62%
Total ExpCategory: 41 - PERSONNEL SERVICES:		687,201.29	687,007.07	367,891.62	774,974.00	772,515.35	-2,458.65	-0.32%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4142-423000	PUBLISHING	3,085.56	4,958.40	5,675.00	6,000.00	6,000.00	0.00	0.00%
101-4142-425000	REPAIRS & MAINTENANCE	0.00	142.29	0.00	0.00	200.00	200.00	0.00%
101-4142-426000	SUPPLIES & MATERIALS	22,655.18	23,720.47	26,015.25	37,000.00	35,000.00	-2,000.00	-5.41%
101-4142-426100	MOTOR VEHICLE SUPPLIES	14,761.38	15,965.93	4,588.41	20,000.00	18,000.00	-2,000.00	-10.00%
101-4142-427000	TRAVEL	791.32	489.87	658.00	1,700.00	1,000.00	-700.00	-41.18%
101-4142-427100	TRAINING AND CONFERENCE	2,223.31	2,288.94	2,034.55	2,500.00	2,500.00	0.00	0.00%
101-4142-428000	UTILITIES	1,446.08	2,012.76	733.66	2,500.00	2,300.00	-200.00	-8.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		44,962.83	49,578.66	39,704.87	69,700.00	65,000.00	-4,700.00	-6.74%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4142-435000	FURNITURE & MINOR EQUIPM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
RevCategory: 33 - INTERGOVERNMENTAL REV								
101-4142-33515	MOTOR VEHICLE 1/4%	10,014.53	20,076.01	8,697.15	10,000.00	15,000.00	5,000.00	50.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		10,014.53	20,076.01	8,697.15	10,000.00	15,000.00	5,000.00	50.00%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
101-4142-34118	COUNTY TITLE FEES	366,547.45	438,386.94	193,555.87	390,000.00	315,000.00	-75,000.00	-19.23%
101-4142-34119	OTHER TREAS FEES	0.33	1,900.74	747.05	200.00	1,500.00	1,300.00	650.00%
101-4142-34160	POSTAGE	0.00	-3.00	0.00	0.00	0.00	0.00	0.00%
101-4142-34170	ADVERTISING FEES	5,531.00	8,822.66	3,073.35	4,000.00	7,500.00	3,500.00	87.50%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		372,078.78	449,107.34	197,376.27	394,200.00	324,000.00	-70,200.00	-17.81%
Total Department: 4142 - TREASURER:		-350,070.81	-267,402.38	-201,523.07	-440,474.00	-498,515.35	-58,041.35	13.18%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4151 - STATES ATTORNEY								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4151-411000	SALARIES AND WAGES	1,873,121.70	2,008,652.68	1,048,737.60	2,299,818.00	2,481,989.27	182,171.27	7.92%
101-4151-411100	OVERTIME WAGES	1,756.96	2,341.98	56.59	0.00	0.00	0.00	0.00%
101-4151-412000	OASI	136,054.82	146,578.42	75,674.26	179,515.00	192,614.20	13,099.20	7.30%
101-4151-413000	RETIREMENT	112,303.81	120,569.29	62,329.63	137,989.00	151,651.27	13,662.27	9.90%
101-4151-414000	WORKERS COMPENSATION INS	8,169.00	7,064.00	0.00	7,734.00	7,330.82	-403.18	-5.21%
101-4151-415000	GROUP HEALTH INSURANCE	243,148.01	261,684.82	124,621.16	377,838.00	397,309.68	19,471.68	5.15%
101-4151-417000	PART-TIME WAGES	30,370.10	29,629.12	14,877.28	41,925.00	42,963.36	1,038.36	2.48%
Total ExpCategory: 41 - PERSONNEL SERVICES:		2,404,924.40	2,576,520.31	1,326,296.52	3,044,819.00	3,273,858.60	229,039.60	7.52%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4151-422500	FEES - CONTRACTS	127,004.58	145,104.14	85,438.73	206,000.00	206,000.00	0.00	0.00%
101-4151-422800	PROFESSIONAL FEES	12,913.49	26,217.92	0.00	0.00	0.00	0.00	0.00%
101-4151-424000	RENTALS	550.46	721.12	350.00	3,000.00	2,500.00	-500.00	-16.67%
101-4151-426000	SUPPLIES & MATERIALS	10,504.17	9,694.96	2,887.49	14,000.00	14,000.00	0.00	0.00%
101-4151-427000	TRAVEL	8,244.66	10,183.62	4,639.84	13,000.00	13,000.00	0.00	0.00%
101-4151-427100	TRAINING AND CONFERENCE	225.00	800.00	1,056.00	3,500.00	3,500.00	0.00	0.00%
101-4151-428000	UTILITIES	2,098.70	3,758.57	1,537.51	3,500.00	3,500.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		161,541.06	196,480.33	95,909.57	243,000.00	242,500.00	-500.00	-0.21%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4151-435000	FURNITURE & MINOR EQUIPM	219.98	139.99	285.76	5,000.00	5,000.00	0.00	0.00%
101-4151-435300	BOOKS	0.00	1,891.05	249.59	1,700.00	1,700.00	0.00	0.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		219.98	2,031.04	535.35	6,700.00	6,700.00	0.00	0.00%
RevCategory: 33 - INTERGOVERNMENTAL REV								
101-4151-33400	STATE GRANTS	68,169.01	113,855.77	29,698.74	91,000.00	0.00	-91,000.00	-100.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		68,169.01	113,855.77	29,698.74	91,000.00	0.00	-91,000.00	-100.00%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
101-4151-34141	STATES ATTORNEYS FEES	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-4151-34190	OTHER FEES	225.00	404.20	944.22	0.00	0.00	0.00	0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		1,625.00	404.20	944.22	0.00	0.00	0.00	0.00%
Total Department: 4151 - STATES ATTORNEY:		-2,496,891.43	-2,660,771.71	-1,392,098.48	-3,203,519.00	-3,523,058.60	-319,539.60	9.97%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					2026	2027	Increase /	
Account Number		2024	2025	2026	2026	2027	(Decrease)	
		Total Activity	Total Activity	YTD Activity	2026	2027		
				Through Jun				
Department: 4152 - PUBLIC DEFENDER								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4152-411000	SALARIES AND WAGES	0.00	0.00	0.00	425,896.00	449,827.63	23,931.63	5.62%
101-4152-412000	OASI	0.00	0.00	0.00	32,581.00	32,544.81	-36.19	-0.11%
101-4152-413000	RETIREMENT	0.00	0.00	0.00	25,554.00	25,525.34	-28.66	-0.11%
101-4152-414000	WORKERS COMPENSATION INS	0.00	0.00	0.00	1,191.00	1,199.25	8.25	0.69%
101-4152-415000	GROUP HEALTH INSURANCE	0.00	0.00	0.00	92,419.00	68,585.28	-23,833.72	-25.79%
Total ExpCategory: 41 - PERSONNEL SERVICES:		0.00	0.00	0.00	577,641.00	577,682.31	41.31	0.01%
Total Department: 4152 - PUBLIC DEFENDER :		0.00	0.00	0.00	577,641.00	577,682.31	41.31	0.01%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4161 - GENERAL GOVT BUILDING								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4161-411000	SALARIES AND WAGES	452,898.50	497,765.34	259,264.38	553,543.00	694,589.62	141,046.62	25.48%
101-4161-411100	OVERTIME WAGES	8,586.30	8,109.85	2,166.88	16,869.00	13,891.75	-2,977.25	-17.65%
101-4161-412000	OASI	31,197.51	35,035.92	18,178.64	43,637.00	52,770.47	9,133.47	20.93%
101-4161-413000	RETIREMENT	27,149.66	30,289.55	15,657.05	34,225.00	41,388.57	7,163.57	20.93%
101-4161-414000	WORKERS COMPENSATION INS	19,518.84	16,841.00	0.00	27,363.00	27,847.29	484.29	1.77%
101-4161-415000	GROUP HEALTH INSURANCE	113,563.32	122,223.34	60,995.64	163,703.00	140,308.08	-23,394.92	-14.29%
Total ExpCategory: 41 - PERSONNEL SERVICES:		652,914.13	710,265.00	356,262.59	839,340.00	970,795.78	131,455.78	15.66%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4161-421000	INSURANCE	68,414.61	77,980.58	0.00	70,000.00	157,000.00	87,000.00	124.29%
101-4161-422800	PROFESSIONAL FEES	45,016.83	32,244.45	25,054.09	70,000.00	70,000.00	0.00	0.00%
101-4161-425000	REPAIRS & MAINTENANCE - BL	75,393.96	62,529.27	32,091.81	60,000.00	66,000.00	6,000.00	10.00%
101-4161-426000	SUPPLIES & MATERIALS	50,076.63	55,893.90	22,761.23	70,000.00	80,000.00	10,000.00	14.29%
101-4161-427000	TRAVEL	401.54	114.00	163.58	1,600.00	600.00	-1,000.00	-62.50%
101-4161-427100	TRAINING AND CONFERENCE	705.00	725.00	1,828.61	2,400.00	1,400.00	-1,000.00	-41.67%
101-4161-428000	UTILITIES	145,327.72	155,044.58	80,820.44	200,000.00	350,000.00	150,000.00	75.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		385,336.29	384,531.78	162,719.76	474,000.00	725,000.00	251,000.00	52.95%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4161-432000	BUILDINGS AND STRUCTURES	49,816.84	6,108.55	171,140.99	299,000.00	2,038,700.00	1,739,700.00	581.84%
101-4161-432500	IMPROVEMENTS OTHER THAN	203,309.93	17,309.97	14,656.14	32,000.00	17,000.00	-15,000.00	-46.88%
101-4161-434000	MOTOR VEHICLES	0.00	0.00	51,759.70	52,000.00	0.00	-52,000.00	-100.00%
101-4161-435000	FURNITURE & MINOR EQUIPM	27,618.65	20,441.45	11,897.26	13,000.00	24,000.00	11,000.00	84.62%
Total ExpCategory: 43 - CAPITAL OUTLAY:		280,745.42	43,859.97	249,454.09	396,000.00	2,079,700.00	1,683,700.00	425.18%
RevCategory: 33 - INTERGOVERNMENTAL REV								
101-4161-33199	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 4161 - GENERAL GOVT BUILDING:		-1,318,995.84	-1,138,656.75	-768,436.44	-1,709,340.00	-3,775,495.78	-2,066,155.78	120.87%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4162 - DIRECTOR OF EQUALIZATION								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4162-411000	SALARIES AND WAGES	1,048,675.42	1,057,770.67	547,228.53	1,150,399.00	1,166,060.27	15,661.27	1.36%
101-4162-411100	OVERTIME WAGES	469.63	0.00	0.00	0.00	0.00	0.00	0.00%
101-4162-412000	OASI	75,979.65	76,879.95	39,584.69	90,028.00	91,276.24	1,248.24	1.39%
101-4162-413000	RETIREMENT	62,721.83	63,419.94	32,819.39	69,024.00	69,963.61	939.61	1.36%
101-4162-414000	WORKERS COMPENSATION INS	23,013.00	20,169.00	0.00	23,146.00	24,275.95	1,129.95	4.88%
101-4162-415000	GROUP HEALTH INSURANCE	181,182.57	183,798.46	107,742.96	221,547.00	184,138.20	-37,408.80	-16.89%
101-4162-417000	PART-TIME WAGES	21,003.88	16,581.44	10,828.48	26,438.00	21,184.12	-5,253.88	-19.87%
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,413,045.98	1,418,619.46	738,204.05	1,580,582.00	1,556,898.39	-23,683.61	-1.50%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4162-421000	INSURANCE	1,791.26	2,075.75	0.00	6,000.00	6,000.00	0.00	0.00%
101-4162-422500	INTEREST ON ABATEMENT/REF	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
101-4162-422800	PROFESSIONAL FEES	17,902.71	60,302.47	20,776.36	47,000.00	53,500.00	6,500.00	13.83%
101-4162-423000	PUBLISHING	134.74	164.59	79.60	1,700.00	500.00	-1,200.00	-70.59%
101-4162-425000	REPAIRS & MAINTENANCE	1,546.47	1,936.93	2,417.93	3,100.00	3,100.00	0.00	0.00%
101-4162-426000	SUPPLIES & MATERIALS	11,083.12	16,057.48	4,552.82	20,000.00	20,000.00	0.00	0.00%
101-4162-427000	TRAVEL	14,188.98	7,817.98	923.08	17,000.00	20,000.00	3,000.00	17.65%
101-4162-427100	TRAINING AND CONFERENCE	6,813.50	11,509.20	4,365.00	13,000.00	14,000.00	1,000.00	7.69%
101-4162-428000	UTILITIES	5,701.42	5,192.45	1,825.00	8,000.00	8,000.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		59,162.20	105,056.85	34,939.79	116,100.00	125,400.00	9,300.00	8.01%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4162-434000	MOTOR VEHICLE	0.00	0.00	30,674.70	32,000.00	0.00	-32,000.00	-100.00%
101-4162-435000	FURNITURE & MINOR EQUIPM	2,500.00	29,165.00	394.16	2,500.00	5,000.00	2,500.00	100.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		2,500.00	29,165.00	31,068.86	34,500.00	5,000.00	-29,500.00	-85.51%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
101-4162-34190	OTHER FEES	42,203.83	40,977.97	31,108.58	40,000.00	42,500.00	2,500.00	6.25%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		42,203.83	40,977.97	31,108.58	40,000.00	42,500.00	2,500.00	6.25%
Total Department: 4162 - DIRECTOR OF EQUALIZATION:		-1,432,504.35	-1,511,863.34	-773,104.12	-1,691,182.00	-1,644,798.39	46,383.61	-2.74%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4163 - REGISTER OF DEEDS								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4163-411000	SALARIES AND WAGES	231,695.06	260,336.44	141,360.34	284,998.00	296,826.64	11,828.64	4.15%
101-4163-412000	OASI	16,137.50	17,975.23	9,787.57	21,802.00	22,616.97	814.97	3.74%
101-4163-413000	RETIREMENT	13,821.02	15,587.78	8,467.22	17,587.00	17,738.79	151.79	0.86%
101-4163-414000	WORKERS COMPENSATION INS	940.00	1,050.00	0.00	1,107.00	1,164.64	57.64	5.21%
101-4163-415000	GROUP HEALTH INSURANCE	71,592.55	62,937.43	33,436.92	98,191.00	76,891.92	-21,299.08	-21.69%
Total ExpCategory: 41 - PERSONNEL SERVICES:		334,186.13	357,886.88	193,052.05	423,685.00	415,238.96	-8,446.04	-1.99%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4163-426000	SUPPLIES & MATERIALS	6,887.93	8,072.08	2,067.75	10,870.00	10,000.00	-870.00	-8.00%
101-4163-427000	TRAVEL	597.83	629.87	586.00	1,206.00	1,206.00	0.00	0.00%
101-4163-427100	TRAINING AND CONFERENCE	2,223.31	2,258.95	2,019.55	2,269.00	2,280.00	11.00	0.48%
101-4163-428000	UTILITIES	851.24	1,009.51	428.42	1,200.00	1,200.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		10,560.31	11,970.41	5,101.72	15,545.00	14,686.00	-859.00	-5.53%
RevCategory: 32 - LICENSES & PERMITS								
101-4163-32300	MARRIAGE LICENSES	1,570.00	2,000.00	750.00	1,500.00	1,500.00	0.00	0.00%
Total RevCategory: 32 - LICENSES & PERMITS:		1,570.00	2,000.00	750.00	1,500.00	1,500.00	0.00	0.00%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
101-4163-34120	REG. OF DEEDS RECORDING FE	298,710.40	311,197.60	153,315.00	350,000.00	350,000.00	0.00	0.00%
101-4163-34130	REGISTER OF DEEDS TRANSFER	816,561.00	813,683.00	405,583.50	800,000.00	800,000.00	0.00	0.00%
101-4163-34143	DIVORCE FEES	4,600.00	3,975.00	2,750.00	4,500.00	4,500.00	0.00	0.00%
101-4163-34150	MICROFILM FEES/DUPPLICARDS	42,888.20	45,894.60	23,802.40	40,000.00	40,000.00	0.00	0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		1,162,759.60	1,174,750.20	585,450.90	1,194,500.00	1,194,500.00	0.00	0.00%
Total Department: 4163 - REGISTER OF DEEDS:		819,583.16	806,892.91	388,047.13	756,770.00	766,075.04	9,305.04	1.23%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	2026 2026	2027 2027	Increase / (Decrease)
Department: 4165 - VETERANS SERVICE OFFICER							
ExpCategory: 41 - PERSONNEL SERVICES							
101-4165-411000	SALARIES AND WAGES	77,326.77	63,714.87	31,336.24	63,393.00	66,621.98	3,228.98
101-4165-411100	OVERTIME WAGES	26.91	0.00	0.00	0.00	0.00	0.00
101-4165-412000	OASI	5,122.83	4,624.92	2,286.50	4,850.00	5,096.58	246.58
101-4165-413000	RETIREMENT	4,110.22	3,822.80	1,880.15	3,804.00	3,997.32	193.32
101-4165-414000	WORKERS COMPENSATION INS	1,168.00	1,172.00	0.00	247.00	262.17	15.17
101-4165-415000	GROUP HEALTH INSURANCE	4,274.63	8,190.62	4,349.52	9,641.00	10,000.92	359.92
Total ExpCategory: 41 - PERSONNEL SERVICES:		92,029.36	81,525.21	39,852.41	81,935.00	85,978.97	4,043.97
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4165-426000	SUPPLIES & MATERIALS	572.10	173.94	59.72	600.00	618.00	18.00
101-4165-427000	TRAVEL	0.00	0.00	0.00	1,591.00	1,639.00	48.00
101-4165-427100	TRAINING AND CONFERENCE	0.00	0.00	0.00	1,591.00	1,639.00	48.00
101-4165-428000	UTILITIES	1,524.91	1,905.18	683.39	1,500.00	1,500.00	0.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		2,097.01	2,079.12	743.11	5,282.00	5,396.00	114.00
ExpCategory: 43 - CAPITAL OUTLAY							
101-4165-435000	FURNITURE & MINOR EQUIPM	0.00	0.00	0.00	500.00	500.00	0.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		0.00	0.00	0.00	500.00	500.00	0.00
RevCategory: 33 - INTERGOVERNMENTAL REV							
101-4165-33500	STATE SHARED REVENUE/VET S	5,156.25	5,156.25	5,156.25	5,156.00	5,156.00	0.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		5,156.25	5,156.25	5,156.25	5,156.00	5,156.00	0.00
Total Department: 4165 - VETERANS SERVICE OFFICER:		-88,970.12	-78,448.08	-35,439.27	-82,561.00	-86,718.97	-4,157.97

Budget Comparison Report

				Comparison 1	Comparison 1				
				Parent Budget	Budget	to Parent			
				2026	2027	Budget	%		
				2026	2027	Increase /			
						(Decrease)			
Account Number									
Department: 4166 - PREDATORY ANIMAL									
ExpCategory: 49 - OTHER									
101-4166-499100		PREDATORY ANIMAL	3,006.89	1,190.77	1,019.08	2,038.00	2,038.00	0.00	0.00%
Total ExpCategory: 49 - OTHER:			3,006.89	1,190.77	1,019.08	2,038.00	2,038.00	0.00	0.00%
Total Department: 4166 - PREDATORY ANIMAL:			3,006.89	1,190.77	1,019.08	2,038.00	2,038.00	0.00	0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2026 2026	2027 2027	Increase / (Decrease)	
Department: 4167 - INSURANCE							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4167-421000 INSURANCE	106,339.36	40,640.64	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:	106,339.36	40,640.64	0.00	0.00	0.00	0.00	0.00%
Total Department: 4167 - INSURANCE:	106,339.36	40,640.64	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

			Comparison 1		Comparison 1		%
			Parent Budget	Budget	to Parent Budget	Budget	
Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	2026 2026	2027 2027	Increase / (Decrease)
Department: 4168 - GIS							
ExpCategory: 41 - PERSONNEL SERVICES							
101-4168-411000	SALARIES AND WAGES	175,405.31	155,954.80	79,574.18	164,490.00	168,126.61	3,636.61 2.21%
101-4168-412000	OASI	11,860.89	10,866.24	5,519.67	12,584.00	12,811.96	227.96 1.81%
101-4168-413000	RETIREMENT	10,459.54	9,348.50	4,762.54	10,009.00	10,048.60	39.60 0.40%
101-4168-414000	WORKERS COMPENSATION INS	603.00	693.00	0.00	637.00	658.03	21.03 3.30%
101-4168-415000	GROUP HEALTH INSURANCE	24,818.99	32,897.17	18,916.80	55,828.00	43,502.52	-12,325.48 -22.08%
Total ExpCategory: 41 - PERSONNEL SERVICES:		223,147.73	209,759.71	108,773.19	243,548.00	235,147.72	-8,400.28 -3.45%
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4168-422500	FEES - CONTRACTS	44,070.00	44,070.00	1,700.00	50,000.00	110,000.00	60,000.00 120.00%
101-4168-425000	REPAIRS & MAINTENANCE	0.00	0.00	0.00	2,000.00	2,000.00	0.00 0.00%
101-4168-426000	SUPPLIES & MATERIALS	2,785.72	473.17	1,360.53	2,000.00	2,000.00	0.00 0.00%
101-4168-427000	TRAVEL	3,150.00	0.00	0.00	2,000.00	4,500.00	2,500.00 125.00%
101-4168-427100	TRAINING AND CONFERENCE	0.00	0.00	0.00	2,000.00	3,000.00	1,000.00 50.00%
101-4168-428000	UTILITIES	252.29	322.53	126.97	500.00	500.00	0.00 0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		50,258.01	44,865.70	3,187.50	58,500.00	122,000.00	63,500.00 108.55%
Total Department: 4168 - GIS:		273,405.74	254,625.41	111,960.69	302,048.00	357,147.72	55,099.72 18.24%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4171 - INFORMATION TECHNOLOGY								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4171-411000	SALARIES AND WAGES	278,860.97	300,358.09	158,460.24	323,581.00	335,904.06	12,323.06	3.81%
101-4171-412000	OASI	20,546.07	21,017.92	11,696.44	24,754.00	25,598.74	844.74	3.41%
101-4171-413000	RETIREMENT	16,648.92	17,139.64	9,491.80	19,415.00	20,077.45	662.45	3.41%
101-4171-414000	WORKERS COMPENSATION INS	949.00	1,297.00	0.00	1,257.00	1,314.70	57.70	4.59%
101-4171-415000	GROUP HEALTH INSURANCE	19,544.56	28,954.58	14,646.00	55,850.00	33,676.20	-22,173.80	-39.70%
Total ExpCategory: 41 - PERSONNEL SERVICES:		336,549.52	368,767.23	194,294.48	424,857.00	416,571.15	-8,285.85	-1.95%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4171-422300	COMPUTER PROF SERVICES	159,286.47	154,659.30	12,914.49	118,625.00	94,000.00	-24,625.00	-20.76%
101-4171-425000	REPAIRS & MAINTENANCE	13,864.93	13,513.17	5,021.86	60,000.00	60,000.00	0.00	0.00%
101-4171-426000	SUPPLIES & MATERIALS	650.42	1,940.15	406.06	2,000.00	2,200.00	200.00	10.00%
101-4171-427000	TRAVEL	55.00	0.00	60.00	500.00	5,000.00	4,500.00	900.00%
101-4171-427100	TRAINING AND CONFERENCE	6,577.00	9,620.00	700.00	20,000.00	20,000.00	0.00	0.00%
101-4171-428000	UTILITIES	15,882.10	13,528.80	5,086.45	25,000.00	20,000.00	-5,000.00	-20.00%
101-4171-429000	SECURITY SYSTEM	13,000.00	59,765.30	0.00	70,000.00	70,000.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		209,315.92	253,026.72	24,188.86	296,125.00	271,200.00	-24,925.00	-8.42%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4171-433000	COMPUTER SOFTWARE	448,045.37	622,229.88	161,073.03	482,600.00	533,600.00	51,000.00	10.57%
101-4171-435000	FURNITURE & MINOR EQUIP	275,045.88	99,969.06	15,453.67	210,000.00	220,000.00	10,000.00	4.76%
Total ExpCategory: 43 - CAPITAL OUTLAY:		723,091.25	722,198.94	176,526.70	692,600.00	753,600.00	61,000.00	8.81%
Total Department: 4171 - INFORMATION TECHNOLOGY:		1,268,956.69	1,343,992.89	395,010.04	1,413,582.00	1,441,371.15	27,789.15	1.97%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4172 - HUMAN RESOURCES								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4172-411000	SALARIES AND WAGES	140,940.81	144,761.61	79,579.40	164,818.00	173,157.34	8,339.34	5.06%
101-4172-412000	OASI	9,704.28	10,252.89	5,607.37	12,572.00	13,209.81	637.81	5.07%
101-4172-413000	RETIREMENT	8,409.55	8,779.30	4,639.19	9,860.00	10,360.64	500.64	5.08%
101-4172-414000	WORKERS COMPENSATION INS	719.00	759.00	0.00	641.00	677.65	36.65	5.72%
101-4172-415000	GROUP HEALTH INSURANCE	25,686.68	20,728.24	11,555.16	25,641.00	26,566.32	925.32	3.61%
Total ExpCategory: 41 - PERSONNEL SERVICES:		185,460.32	185,281.04	101,381.12	213,532.00	223,971.76	10,439.76	4.89%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4172-422000	FEES- CONTRACTS	1,759.50	3,205.96	12,626.76	25,900.00	43,200.00	17,300.00	66.80%
101-4172-422100	WELLNESS	44,442.96	71,891.95	32,913.14	86,000.00	70,800.00	-15,200.00	-17.67%
101-4172-422200	PROFESSIONAL FEES	13,458.84	9,028.82	4,652.70	15,000.00	12,000.00	-3,000.00	-20.00%
101-4172-426000	SUPPLIES & MATERIALS	1,629.70	1,228.19	1,241.08	3,000.00	4,000.00	1,000.00	33.33%
101-4172-427000	TRAVEL	1,499.48	3,513.88	965.06	6,000.00	6,000.00	0.00	0.00%
101-4172-427100	TRAINING AND CONFERENCE	3,431.99	8,232.58	4,068.00	6,000.00	12,000.00	6,000.00	100.00%
101-4172-428000	UTILITIES	743.41	947.75	254.00	1,100.00	1,100.00	0.00	0.00%
101-4172-429000	EMPLOYEE RETENTION	867.27	2,441.10	0.00	0.00	0.00	0.00	0.00%
101-4172-429100	DUES AND SUBSCRIPTIONS	0.00	424.25	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		67,833.15	100,914.48	56,720.74	143,000.00	149,100.00	6,100.00	4.27%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4172-435000	FURNITURE & MINOR EQUIP	192.26	5,847.15	963.47	600.00	0.00	-600.00	-100.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		192.26	5,847.15	963.47	600.00	0.00	-600.00	-100.00%
Total Department: 4172 - HUMAN RESOURCES:		253,485.73	292,042.67	159,065.33	357,132.00	373,071.76	15,939.76	4.46%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4211 - SHERIFF								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4211-411000	SALARIES AND WAGES	2,693,659.06	2,853,207.69	1,557,430.43	3,077,169.00	3,290,046.79	212,877.79	6.92%
101-4211-411100	OVERTIME WAGES	100,357.23	110,754.65	62,012.13	243,878.00	376,006.11	132,128.11	54.18%
101-4211-412000	OASI	204,667.52	215,198.50	119,757.89	254,697.00	268,663.39	13,966.39	5.48%
101-4211-413000	RETIREMENT	218,798.59	234,750.29	129,627.17	261,804.00	258,110.18	-3,693.82	-1.41%
101-4211-414000	WORKERS COMPENSATION INS	71,021.00	54,363.00	0.00	105,442.00	126,402.05	20,960.05	19.88%
101-4211-415000	GROUP HEALTH INSURANCE	288,784.74	374,164.06	216,305.19	560,327.00	0.00	-560,327.00	-100.00%
101-4211-417000	PART-TIME WAGES	12,548.28	22,648.22	28,279.34	23,322.00	86,915.52	63,593.52	272.68%
101-4211-417300	RECRUITMENT BONUS	3,250.00	-12,500.00	10,827.14	15,000.00	17,000.00	2,000.00	13.33%
Total ExpCategory: 41 - PERSONNEL SERVICES:		3,593,086.42	3,852,586.41	2,124,239.29	4,541,639.00	4,423,144.04	-118,494.96	-2.61%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4211-421000	INSURANCE	63,211.71	68,147.39	2,912.70	80,000.00	82,400.00	2,400.00	3.00%
101-4211-422500	FEES & CONTRACTS	75,860.88	135,030.53	103,755.92	130,000.00	158,000.00	28,000.00	21.54%
101-4211-425000	REPAIRS & MAINTENANCE	77,781.06	83,506.11	27,153.63	90,200.00	94,710.00	4,510.00	5.00%
101-4211-425100	FUEL	116,134.40	136,928.25	44,213.38	123,600.00	140,000.00	16,400.00	13.27%
101-4211-426000	SUPPLIES & MATERIALS	46,252.10	73,439.42	28,580.92	88,000.00	90,640.00	2,640.00	3.00%
101-4211-427000	TRAVEL	11,651.33	11,710.17	3,858.68	10,700.00	11,556.00	856.00	8.00%
101-4211-427100	TRAINING AND CONFERENCE	19,490.00	11,063.72	10,713.19	16,000.00	16,800.00	800.00	5.00%
101-4211-428000	UTILITIES	39,798.05	44,579.59	17,818.08	51,000.00	52,530.00	1,530.00	3.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		450,179.53	564,405.18	239,006.50	589,500.00	646,636.00	57,136.00	9.69%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4211-433000	COMPUTER SOFTWARE	8,900.00	24,340.00	15,515.00	35,000.00	36,050.00	1,050.00	3.00%
101-4211-434000	MOTOR VEHICLES	384,012.90	343,151.38	300,156.96	300,000.00	290,000.00	-10,000.00	-3.33%
101-4211-435000	FURNITURE & MINOR EQUIPM	161,947.48	179,057.26	66,729.47	177,500.00	154,500.00	-23,000.00	-12.96%
Total ExpCategory: 43 - CAPITAL OUTLAY:		554,860.38	546,548.64	382,401.43	512,500.00	480,550.00	-31,950.00	-6.23%
RevCategory: 32 - LICENSES & PERMITS								
101-4211-32600	PISTOL PERMITS	13,395.00	12,301.00	9,788.00	10,673.00	11,000.00	327.00	3.06%
Total RevCategory: 32 - LICENSES & PERMITS:		13,395.00	12,301.00	9,788.00	10,673.00	11,000.00	327.00	3.06%
RevCategory: 33 - INTERGOVERNMENTAL REV								
101-4211-33122	FED GRNT TASK FORCE OVERTI	1,333.17	0.00	1,441.79	0.00	0.00	0.00	0.00%
101-4211-33123	FED GRANT-HOMELAND SECUF	56,243.02	79,245.40	0.00	0.00	0.00	0.00	0.00%
101-4211-33131	FED GRANT - ENCOURAGE ARR	0.00	865.00	0.00	30,000.00	30,000.00	0.00	0.00%
101-4211-33132	BPV-FED GRANT - DOJ	6,277.48	10,210.71	469.11	10,000.00	10,000.00	0.00	0.00%
101-4211-33134	FED GRANT - HIGHWAY SAFETY	17,118.20	22,096.20	2,861.60	11,000.00	11,000.00	0.00	0.00%
101-4211-33410	STATE GRANT-DRUG APPREHEI	7,000.00	32,908.13	25,700.00	27,500.00	0.00	-27,500.00	-100.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		87,971.87	145,325.44	30,472.50	78,500.00	51,000.00	-27,500.00	-35.03%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
					RevCategory: 34 - CHARGES FOR GOODS & SERV			
101-4211-34210	SHERIFF'S FEES	185,494.25	212,536.02	146,514.85	125,000.00	200,000.00	75,000.00	60.00%
101-4211-34212	SHERIFFS WARRANT FEES	12,690.00	10,913.19	6,146.40	6,000.00	7,500.00	1,500.00	25.00%
101-4211-34213	LAW ENFORCEMENT CONTRAC	1,023,755.70	1,029,453.12	1,003,957.50	1,338,610.00	1,378,763.00	40,153.00	3.00%
101-4211-34214	SHERIFF FINGERPRINTING FEES	7,966.00	8,251.00	10,450.00	7,500.00	7,500.00	0.00	0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		1,229,905.95	1,261,153.33	1,167,068.75	1,477,110.00	1,593,763.00	116,653.00	7.90%
RevCategory: 36 - MISCELLANEOUS								
101-4211-36950	OTHER-SHERIFF REIMBURSEMI	412.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		412.50	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 4211 - SHERIFF:		-3,266,441.01	-3,544,760.46	-1,538,317.97	-4,077,356.00	-3,894,567.04	182,788.96	-4.48%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4212 - JAIL								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4212-411000	SALARIES AND WAGES	399,126.76	519,088.52	256,528.62	626,592.00	975,927.64	349,335.64	55.75%
101-4212-411100	OVERTIME WAGES	12,831.35	12,897.60	6,050.61	26,304.00	45,108.09	18,804.09	71.49%
101-4212-412000	OASI	37,348.05	44,850.60	21,347.79	53,356.00	67,805.72	14,449.72	27.08%
101-4212-413000	RETIREMENT	31,967.74	39,011.60	19,075.91	49,225.00	53,611.05	4,386.05	8.91%
101-4212-414000	WORKERS COMPENSATION INS	22,598.00	14,707.00	0.00	14,615.00	18,600.84	3,985.84	27.27%
101-4212-415000	GROUP HEALTH INSURANCE	11,689.81	22,043.13	12,994.32	47,936.00	144,206.04	96,270.04	200.83%
101-4212-417000	PART-TIME WAGES	81,894.23	62,294.30	22,707.02	44,570.00	0.00	-44,570.00	-100.00%
Total ExpCategory: 41 - PERSONNEL SERVICES:		597,455.94	714,892.75	338,704.27	862,598.00	1,305,259.38	442,661.38	51.32%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4212-421000	INSURANCE	4,142.28	2,059.99	467.81	10,000.00	9,500.00	-500.00	-5.00%
101-4212-422500	FEES - CONTRACTS	22,182.66	29,258.78	15,147.96	16,000.00	45,000.00	29,000.00	181.25%
101-4212-425000	REPAIRS & MAINTENANCE	15,181.22	9,905.25	1,873.50	10,300.00	11,000.00	700.00	6.80%
101-4212-425100	FUEL	10,153.68	10,856.21	2,612.68	18,000.00	18,000.00	0.00	0.00%
101-4212-426000	SUPPLIES & MATERIALS	10,908.95	13,659.97	9,259.76	8,500.00	12,000.00	3,500.00	41.18%
101-4212-427000	TRAVEL	6,499.27	1,927.80	1,082.04	3,600.00	4,200.00	600.00	16.67%
101-4212-427100	TRAINING AND CONFERENCE	2,773.82	2,742.00	2,232.00	2,600.00	3,500.00	900.00	34.62%
101-4212-428000	UTILITIES	116.61	0.00	116.61	3,200.00	3,200.00	0.00	0.00%
101-4212-429300	SHERIFF'S PRISONER CARE	2,236,716.31	2,206,520.16	905,226.59	2,526,384.00	2,525,120.81	-1,263.19	-0.05%
101-4212-429310	PRISONER MEDICAL COST	71,448.02	42,578.08	17,358.53	70,000.00	70,000.00	0.00	0.00%
101-4212-429400	ELECTRONIC MONITORING	24,157.00	20,180.00	9,274.00	30,000.00	28,000.00	-2,000.00	-6.67%
101-4212-429411	ELECTRONIC MONITORING-REF	0.00	0.00	0.00	4,500.00	4,500.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		2,404,279.82	2,339,688.24	964,651.48	2,703,084.00	2,734,020.81	30,936.81	1.14%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4212-434000	MOTOR VEHICLES	85,290.70	15,638.00	85,900.00	70,000.00	85,000.00	15,000.00	21.43%
101-4212-435000	FURNITURE & MINOR EQUIPM	37,035.85	36,252.34	31,700.27	15,750.00	16,537.50	787.50	5.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		122,326.55	51,890.34	117,600.27	85,750.00	101,537.50	15,787.50	18.41%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
101-4212-34223	ELECTRONIC MONITORING FEE	105,315.00	84,170.00	47,845.00	80,000.00	80,000.00	0.00	0.00%
101-4212-34229	PRISONER CARE/BOARDING FE	23,598.15	18,081.23	6,596.95	10,000.00	15,000.00	5,000.00	50.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		128,913.15	102,251.23	54,441.95	90,000.00	95,000.00	5,000.00	5.56%
RevCategory: 36 - MISCELLANEOUS								
101-4212-36900	OTHER	0.00	0.00	8.00	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		0.00	0.00	8.00	0.00	0.00	0.00	0.00%
Total Department: 4212 - JAIL:		-2,995,149.16	-3,004,220.10	-1,366,506.07	-3,561,432.00	-4,045,817.69	-484,385.69	13.60%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	%
				2026	2027	Increase /	
Account Number	2024	2025	2026	2026	2027	(Decrease)	
	Total Activity	Total Activity	YTD Activity	2026	2027		
			Through Jun				
Department: 4213 - CORONER							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4213-422500	FEES - CALLS	15,660.00	16,800.00	6,900.00	18,000.00	19,800.00	1,800.00 10.00%
101-4213-422510	FEES-TRANSPORTS	25,734.88	44,080.00	20,240.00	60,800.00	60,800.00	0.00 0.00%
101-4213-422520	FEE-AUTOPSIES	37,745.45	48,826.00	13,727.00	55,000.00	60,000.00	5,000.00 9.09%
101-4213-426000	SUPPLIES & MATERIALS	0.00	0.00	0.00	200.00	200.00	0.00 0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		79,140.33	109,706.00	40,867.00	134,000.00	140,800.00	6,800.00 5.07%
Total Department: 4213 - CORONER:		79,140.33	109,706.00	40,867.00	134,000.00	140,800.00	6,800.00 5.07%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2026 2026	2027 2027	Increase / (Decrease)	
Department: 4215 - JUVENILE FEES							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4215-422200 JUVENILE FEES	514,114.50	551,270.77	246,941.61	700,000.00	700,000.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:	514,114.50	551,270.77	246,941.61	700,000.00	700,000.00	0.00	0.00%
Total Department: 4215 - JUVENILE FEES :	514,114.50	551,270.77	246,941.61	700,000.00	700,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	%
				2026	2027	Budget	
Account Number	2024	2025	2026	2026	2027	Increase /	
	Total Activity	Total Activity	YTD Activity	2026	2027	(Decrease)	
			Through Jun				
Department: 4223 - FLOOD PLAIN MANAGEMENT							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4223-422500	FEES & CONTRACTS	7,185.75	180.00	0.00	100,000.00	100,000.00	0.00 0.00%
101-4223-426000	SUPPLIES & MATERIALS	0.00	0.00	0.00	1,000.00	1,000.00	0.00 0.00%
101-4223-427000	TRAVEL	840.00	1,329.37	0.00	2,000.00	2,500.00	500.00 25.00%
101-4223-427100	TRAINING AND CONFERENCE	0.00	0.00	0.00	2,000.00	1,500.00	-500.00 -25.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		8,025.75	1,509.37	0.00	105,000.00	105,000.00	0.00 0.00%
RevCategory: 32 - LICENSES & PERMITS							
101-4223-32400	FLOOD PLAIN DEV PERMIT	500.00	1,250.00	587.81	1,500.00	1,500.00	0.00 0.00%
Total RevCategory: 32 - LICENSES & PERMITS:		500.00	1,250.00	587.81	1,500.00	1,500.00	0.00 0.00%
Total Department: 4223 - FLOOD PLAIN MANAGEMENT:		-7,525.75	-259.37	587.81	-103,500.00	-103,500.00	0.00 0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2026 2026	2027 2027	Increase / (Decrease)	
Department: 4410 - OTHER ECONOMIC ASSISTANCE							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4410-429000 OTHER	0.00	202,487.00	150,148.00	153,028.00	202,606.00	49,578.00	32.40%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:	0.00	202,487.00	150,148.00	153,028.00	202,606.00	49,578.00	32.40%
RevCategory: 36 - MISCELLANEOUS							
101-4410-36900 OTHER	84,074.11	0.00	0.00	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:	84,074.11	0.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 4410 - OTHER ECONOMIC ASSISTANCE:	84,074.11	-202,487.00	-150,148.00	-153,028.00	-202,606.00	-49,578.00	32.40%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Comparison 1	Comparison 1	%	
					Parent Budget	Budget to Parent Budget		
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4411 - SUPPORT OF POOR								
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4411-422000	CASEWORKER AGREE MINN CC	80,796.41	100,146.31	48,020.22	95,000.00	101,957.00	6,957.00	7.32%
101-4411-428000	UTILITIES	231.54	281.50	117.72	300.00	300.00	0.00	0.00%
101-4411-429410	POOR EXPENSES-RENT	3,000.00	6,000.00	8,886.02	20,000.00	20,000.00	0.00	0.00%
101-4411-429420	POOR EXPENSES-UTILITIES	1,825.65	3,506.01	375.65	20,000.00	20,000.00	0.00	0.00%
101-4411-429430	POOR EXPENSES-PRESCRIPTION	0.00	1,350.50	61.86	0.00	0.00	0.00	0.00%
101-4411-429440	POOR EXPENSES-HOSPITAL	39,481.83	34,293.00	136,316.80	0.00	0.00	0.00	0.00%
101-4411-429460	POOR EXPENSES-COUNTY BURIAL	16,995.00	27,500.00	2,500.00	20,000.00	20,000.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		142,330.43	173,077.32	196,278.27	155,300.00	162,257.00	6,957.00	4.48%
RevCategory: 34 - CHARGES FOR GOODS & SERVICES								
101-4411-34440	WELFARE RECOVERIES	9,694.75	1,786.81	8,252.00	10,000.00	10,000.00	0.00	0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERVICES:		9,694.75	1,786.81	8,252.00	10,000.00	10,000.00	0.00	0.00%
Total Department: 4411 - SUPPORT OF POOR:		-132,635.68	-171,290.51	-188,026.27	-145,300.00	-152,257.00	-6,957.00	4.79%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2026 2026	2027 2027	Increase / (Decrease)	
Department: 4421 - COUNTY NURSE							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4421-422700 COUNTY NURSE	15,000.00	11,250.00	7,500.00	15,000.00	15,000.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:	15,000.00	11,250.00	7,500.00	15,000.00	15,000.00	0.00	0.00%
Total Department: 4421 - COUNTY NURSE :	15,000.00	11,250.00	7,500.00	15,000.00	15,000.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	2026 2026	2027 2027	Increase / (Decrease)
Department: 4441 - MENTALLY ILL							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4441-429100	MENTALLY ILL, NON-MEDICAL	319,460.54	324,613.70	164,187.25	310,000.00	315,000.00	5,000.00 1.61%
101-4441-429200	MENTALLY ILL, MEDICAL	29,448.80	36,157.68	12,050.75	47,000.00	45,000.00	-2,000.00 -4.26%
101-4441-429300	MENTALLY ILL-PDO	0.00	0.00	0.00	2,500.00	0.00	-2,500.00 -100.00%
101-4441-429400	MENTALLY ILL-CAA	4,307.95	4,062.50	1,675.00	3,000.00	4,000.00	1,000.00 33.33%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		353,217.29	364,833.88	177,913.00	362,500.00	364,000.00	1,500.00 0.41%
RevCategory: 34 - CHARGES FOR GOODS & SERV							
101-4441-34441	MENTAL ILL RECOVERIES-OTH (	208,677.84	206,448.12	113,139.56	201,000.00	201,000.00	0.00 0.00%
101-4441-34442	MENTAL ILL RECOVERIES-SERV	17,325.00	13,800.00	7,950.00	16,300.00	16,300.00	0.00 0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		226,002.84	220,248.12	121,089.56	217,300.00	217,300.00	0.00 0.00%
Total Department: 4441 - MENTALLY ILL:		-127,214.45	-144,585.76	-56,823.44	-145,200.00	-146,700.00	-1,500.00 1.03%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	Budget		
				2026	2027	Increase /	%
				2026	2027	(Decrease)	
Account Number							
Department: 4444 - MENTAL HEALTH CENTER							
ExpCategory: 49 - OTHER							
101-4444-499400	MENTAL HEALTH CENTER	44,828.00	65,161.00	65,161.00	65,161.00	0.00	0.00%
Total ExpCategory: 49 - OTHER:		44,828.00	65,161.00	65,161.00	65,161.00	0.00	0.00%
Total Department: 4444 - MENTAL HEALTH CENTER:		44,828.00	65,161.00	65,161.00	65,161.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	Budget		
				2026	2027	Increase /	%
				2026	2027	(Decrease)	
Account Number							
Department: 4511 - PUBLIC LIBRARY							
ExpCategory: 49 - OTHER							
101-4511-499600	COUNTY LIBRARY	27,100.00	27,100.00	30,000.00	30,000.00	0.00	0.00%
Total ExpCategory: 49 - OTHER:		27,100.00	27,100.00	30,000.00	30,000.00	0.00	0.00%
Total Department: 4511 - PUBLIC LIBRARY:		27,100.00	27,100.00	30,000.00	30,000.00	0.00	0.00%

Budget Comparison Report

			Comparison 1		Comparison 1		%
			Parent Budget	Budget	to Parent	Budget	
			2026	2027	Increase /	(Decrease)	
Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	2026 2026	2027 2027	
Department: 4524 - COUNTY 4-H							
ExpCategory: 41 - PERSONNEL SERVICES							
101-4524-411000	SALARIES AND WAGES	102,931.06	124,502.49	63,492.93	126,902.00	132,783.14	5,881.14 4.63%
101-4524-411100	OVERTIME WAGES	2,100.45	1,524.97	128.46	564.00	5,311.33	4,747.33 841.73%
101-4524-412000	OASI	7,834.64	9,261.38	4,671.02	10,141.00	12,186.69	2,045.69 20.17%
101-4524-413000	RETIREMENT	6,273.02	7,220.65	3,765.16	7,648.00	7,966.99	318.99 4.17%
101-4524-414000	WORKERS COMPENSATION INS	348.00	2,389.00	0.00	514.00	1,307.25	793.25 154.33%
101-4524-415000	GROUP HEALTH INSURANCE	6,405.13	8,205.02	4,360.32	9,662.00	10,022.52	360.52 3.73%
101-4524-417000	PART-TIME WAGES	0.00	0.00	0.00	5,100.00	0.00	-5,100.00 -100.00%
Total ExpCategory: 41 - PERSONNEL SERVICES:		125,892.30	153,103.51	76,417.89	160,531.00	169,577.92	9,046.92 5.64%
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4524-421000	INSURANCE	5,145.97	698.92	0.00	1,200.00	1,200.00	0.00 0.00%
101-4524-423000	PUBLISHING	747.00	644.98	100.00	1,000.00	800.00	-200.00 -20.00%
101-4524-425000	REPAIRS & MAINTENANCE	1,062.91	768.15	0.00	1,950.00	3,270.00	1,320.00 67.69%
101-4524-425300	OPEN CLASS FAIR ACCOUNT	1,290.54	1,271.53	368.76	1,300.00	1,300.00	0.00 0.00%
101-4524-426000	SUPPLIES & MATERIALS	3,852.94	3,504.92	686.58	6,000.00	6,000.00	0.00 0.00%
101-4524-427000	TRAVEL	1,940.60	2,783.71	2,219.46	11,500.00	11,400.00	-100.00 -0.87%
101-4524-427100	TRAINING AND CONFERENCE	0.00	0.00	0.00	0.00	1,100.00	1,100.00 0.00%
101-4524-428000	UTILITIES	2,559.36	2,330.68	790.95	2,100.00	2,100.00	0.00 0.00%
101-4524-429600	4-H ACHIEVEMENT DAYS	8,263.10	8,809.20	91.57	13,000.00	13,000.00	0.00 0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		24,862.42	20,812.09	4,257.32	38,050.00	40,170.00	2,120.00 5.57%
ExpCategory: 43 - CAPITAL OUTLAY							
101-4524-435000	FURNITURE & MINOR EQUIPM	0.00	0.00	0.00	300.00	300.00	0.00 0.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		0.00	0.00	0.00	300.00	300.00	0.00 0.00%
Total Department: 4524 - COUNTY 4-H:		150,754.72	173,915.60	80,675.21	198,881.00	210,047.92	11,166.92 5.61%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Comparison 1		Comparison 1	
				Parent Budget	Budget	to Parent	%
				2026	2027	Budget	
				2026	2027	Increase / (Decrease)	
Department: 4525 - SENIOR CITIZENS							
ExpCategory: 49 - OTHER							
101-4525-499500	SENIOR CITIZEN'S	25,427.00	31,719.00	9,120.00	9,120.00	9,120.00	0.00 0.00%
	Total ExpCategory: 49 - OTHER:	25,427.00	31,719.00	9,120.00	9,120.00	9,120.00	0.00 0.00%
	Total Department: 4525 - SENIOR CITIZENS:	25,427.00	31,719.00	9,120.00	9,120.00	9,120.00	0.00 0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2026	2027	Increase / (Decrease)		
				2026	2027			
Department: 4612 - SOIL CONSERVATION DIST								
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4612-429000	SOIL CONSV DIST.(MATCH)	20,000.00	20,000.00	20,000.00	20,000.00	22,000.00	2,000.00	10.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		20,000.00	20,000.00	20,000.00	20,000.00	22,000.00	2,000.00	10.00%
Total Department: 4612 - SOIL CONSERVATION DIST:		20,000.00	20,000.00	20,000.00	20,000.00	22,000.00	2,000.00	10.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4616 - WEED CONTROL								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4616-411000	SALARIES AND WAGES	106,377.25	116,130.05	60,294.46	120,093.00	126,314.70	6,221.70	5.18%
101-4616-411100	OVERTIME WAGES	4,431.45	1,246.63	531.08	815.00	1,263.15	448.15	54.99%
101-4616-412000	OASI	8,458.80	9,017.63	4,687.61	9,331.00	23,006.59	13,675.59	146.56%
101-4616-413000	RETIREMENT	6,629.80	7,008.19	3,614.94	7,255.00	5,135.46	-2,119.54	-29.21%
101-4616-414000	WORKERS COMPENSATION INS	2,904.00	3,874.00	0.00	5,351.00	6,117.85	766.85	14.33%
101-4616-415000	GROUP HEALTH INSURANCE	1,295.58	18.00	8.52	6,571.00	21.60	-6,549.40	-99.67%
101-4616-417000	PART-TIME WAGES	950.00	700.00	450.00	1,060.00	4,000.00	2,940.00	277.36%
Total ExpCategory: 41 - PERSONNEL SERVICES:		131,046.88	137,994.50	69,586.61	150,476.00	165,859.35	15,383.35	10.22%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4616-421000	INSURANCE	1,774.67	1,822.20	0.00	5,100.00	4,900.00	-200.00	-3.92%
101-4616-425000	REPAIRS & MAINTENANCE	306.00	1,123.31	0.00	8,150.00	6,900.00	-1,250.00	-15.34%
101-4616-426000	SUPPLIES & MATERIALS	7,687.76	7,308.11	2,753.64	13,050.00	12,400.00	-650.00	-4.98%
101-4616-427000	TRAVEL	1,726.48	748.14	1,095.80	2,475.00	1,450.00	-1,025.00	-41.41%
101-4616-427100	TRAINING AND CONFERENCE	0.00	595.00	462.76	1,250.00	1,150.00	-100.00	-8.00%
101-4616-429700	WEED CHEMICAL	57,503.60	49,282.65	758.00	52,000.00	59,000.00	7,000.00	13.46%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		68,998.51	60,879.41	5,070.20	82,025.00	85,800.00	3,775.00	4.60%
ExpCategory: 43 - CAPITAL OUTLAY								
101-4616-435000	FURNITURE & MINOR EQUIPM	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
101-4616-436000	MACHINERY & AUTOMOTIVE E	0.00	0.00	6,450.00	11,200.00	3,800.00	-7,400.00	-66.07%
Total ExpCategory: 43 - CAPITAL OUTLAY:		0.00	0.00	6,450.00	11,200.00	5,800.00	-5,400.00	-48.21%
RevCategory: 33 - INTERGOVERNMENTAL REV								
101-4616-33450	WEED & PEST GRANT	3,400.00	6,100.00	7,600.00	4,100.00	4,100.00	0.00	0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		3,400.00	6,100.00	7,600.00	4,100.00	4,100.00	0.00	0.00%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
101-4616-34340	WEED SPRAYING REIMBURSEM	28,742.75	19,170.21	284.89	24,000.00	21,000.00	-3,000.00	-12.50%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		28,742.75	19,170.21	284.89	24,000.00	21,000.00	-3,000.00	-12.50%
Total Department: 4616 - WEED CONTROL:		-167,902.64	-173,603.70	-73,221.92	-215,601.00	-232,359.35	-16,758.35	7.77%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Department: 4711 - PLANNING AND ZONING								
ExpCategory: 41 - PERSONNEL SERVICES								
101-4711-411000	SALARIES AND WAGES	337,794.69	324,064.46	172,979.25	429,872.00	373,881.87	-55,990.13	-13.02%
101-4711-412000	OASI	26,125.65	24,944.77	13,251.13	33,390.00	48,979.28	15,589.28	46.69%
101-4711-413000	RETIREMENT	20,143.24	19,430.92	10,365.35	25,792.00	13,215.12	-12,576.88	-48.76%
101-4711-414000	WORKERS COMPENSATION INS	4,029.00	3,508.00	0.00	5,270.00	3,100.43	-2,169.57	-41.17%
101-4711-415000	GROUP HEALTH INSURANCE	1,371.03	2,820.42	4,381.92	46,274.00	10,022.52	-36,251.48	-78.34%
101-4711-417000	PART-TIME WAGES	5,100.00	5,325.00	3,225.00	6,600.00	6,700.00	100.00	1.52%
Total ExpCategory: 41 - PERSONNEL SERVICES:		394,563.61	380,093.57	204,202.65	547,198.00	455,899.22	-91,298.78	-16.68%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
101-4711-421000	INSURANCE-MOTOR VEHICLE	779.53	796.14	0.00	1,400.00	1,400.00	0.00	0.00%
101-4711-422000	FEE & CONTRACTS-SECOG	20,054.00	20,362.00	20,954.00	21,000.00	21,000.00	0.00	0.00%
101-4711-422500	FEES AND CONTRACTS	60,513.80	46,619.21	10,725.52	200,000.00	200,000.00	0.00	0.00%
101-4711-423000	PUBLISHING	2,526.90	1,755.87	260.52	4,000.00	4,000.00	0.00	0.00%
101-4711-425000	REPAIRS & MAINTENANCE	1,130.45	1,108.00	1,554.05	3,500.00	5,000.00	1,500.00	42.86%
101-4711-425100	FUEL	652.71	2,104.23	471.43	4,000.00	4,000.00	0.00	0.00%
101-4711-426000	SUPPLIES & MATERIALS	2,943.84	1,813.25	557.51	4,500.00	5,000.00	500.00	11.11%
101-4711-427000	TRAVEL	2,383.94	1,800.00	0.00	3,500.00	4,900.00	1,400.00	40.00%
101-4711-427100	TRAINING AND CONFERENCE	2,024.34	0.00	2,435.00	3,500.00	3,800.00	300.00	8.57%
101-4711-427200	P&Z BOARD MILEAGE	1,626.88	1,414.44	584.34	3,000.00	3,000.00	0.00	0.00%
101-4711-428000	UTILITIES	2,782.95	2,646.13	989.39	3,100.00	3,500.00	400.00	12.90%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		97,419.34	80,419.27	38,531.76	251,500.00	255,600.00	4,100.00	1.63%
RevCategory: 32 - LICENSES & PERMITS								
101-4711-32200	LAND USE PERMITS	296,254.17	296,385.12	96,815.98	200,000.00	250,000.00	50,000.00	25.00%
Total RevCategory: 32 - LICENSES & PERMITS:		296,254.17	296,385.12	96,815.98	200,000.00	250,000.00	50,000.00	25.00%
RevCategory: 33 - INTERGOVERNMENTAL REV								
101-4711-33197	FTA/FHWA GRANT	29,681.63	26,747.98	22,795.71	23,000.00	25,000.00	2,000.00	8.70%
101-4711-33900	OTHER INTERGOVERNMENTAL	0.00	650.00	0.00	0.00	0.00	0.00	0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		29,681.63	27,397.98	22,795.71	23,000.00	25,000.00	2,000.00	8.70%
Total Department: 4711 - PLANNING AND ZONING:		-166,047.15	-136,729.74	-123,122.72	-575,698.00	-436,499.22	139,198.78	-24.18%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2026 2026	2027 2027	Increase / (Decrease)	
Department: 4721 - INDUSTRIAL DEVELOPMENT							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
101-4721-422800 PROFESSIONAL FEES	5,000.00	7,500.00	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:	5,000.00	7,500.00	0.00	0.00	0.00	0.00	0.00%
Total Department: 4721 - INDUSTRIAL DEVELOPMENT:	5,000.00	7,500.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2026 2026	2027 2027	Increase / (Decrease)		
Department: 4911 - CASH TRANSFER								
ExpCategory: 00 - OPERATING TRANSFER OUT								
101-4911-000000	OPERATING TRANSFER OUT	4,187,187.00	2,231,071.65	733,833.00	7,020,007.00	7,191,265.00	171,258.00	2.44%
Total ExpCategory: 00 - OPERATING TRANSFER OUT:		4,187,187.00	2,231,071.65	733,833.00	7,020,007.00	7,191,265.00	171,258.00	2.44%
Total Department: 4911 - CASH TRANSFER:		4,187,187.00	2,231,071.65	733,833.00	7,020,007.00	7,191,265.00	171,258.00	2.44%
Total Fund: 101 - GENERAL FUND:		743,080.63	405,476.63	1,807,841.64	-9,335,419.00	-10,940,387.36	-1,604,968.36	17.19%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Fund: 201 - ROAD AND BRIDGE FUND								
Department: 4311 - ROAD AND BRIDGE								
ExpCategory: 41 - PERSONNEL SERVICES								
201-4311-411000	SALARIES AND WAGES	1,206,061.54	1,325,026.70	691,457.70	1,410,583.00	1,585,203.27	174,620.27	12.38%
201-4311-411100	OVERTIME WAGES	59,870.84	46,545.71	9,290.94	105,982.00	168,627.49	62,645.49	59.11%
201-4311-412000	OASI	92,462.13	98,823.51	50,154.86	120,558.00	120,170.63	-387.37	-0.32%
201-4311-413000	RETIREMENT	73,612.04	79,568.82	40,538.80	90,994.00	95,848.81	4,854.81	5.34%
201-4311-414000	WORKERS COMPENSATION INS	65,042.00	53,896.00	0.00	85,790.00	94,514.83	8,724.83	10.17%
201-4311-415000	GROUP HEALTH INSURANCE	175,087.83	173,943.64	93,480.14	237,854.00	240,093.36	2,239.36	0.94%
201-4311-417000	PART-TIME WAGES	18,302.31	0.00	333.00	59,354.00	35,234.64	-24,119.36	-40.64%
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,690,438.69	1,777,804.38	885,255.44	2,111,115.00	2,339,693.03	228,578.03	10.83%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
201-4311-421200	INSURANCE	98,107.47	99,706.12	1,832.18	101,100.00	102,500.00	1,400.00	1.38%
201-4311-423000	PUBLISHING	0.00	876.91	560.74	2,600.00	2,600.00	0.00	0.00%
201-4311-424200	RENTALS	111,566.42	94,478.27	2,978.71	27,500.00	27,500.00	0.00	0.00%
201-4311-425200	REPAIRS & MAINTENANCE	120,088.65	111,273.17	156,545.34	181,250.00	165,000.00	-16,250.00	-8.97%
201-4311-426100	SUPPLIES	15,196.89	15,948.42	8,293.22	14,575.00	20,800.00	6,225.00	42.71%
201-4311-426200	MATERIALS	432,644.59	400,646.88	255,311.42	468,300.00	471,000.00	2,700.00	0.58%
201-4311-427000	TRAVEL	0.00	1,177.80	1,655.66	1,975.00	1,975.00	0.00	0.00%
201-4311-427100	TRAINING AND CONFERENCE	2,791.02	2,800.00	650.00	5,050.00	5,050.00	0.00	0.00%
201-4311-428000	UTILITIES	0.00	73,943.29	42,146.52	101,500.00	101,500.00	0.00	0.00%
201-4311-429200	ROAD CONSTRUCTION MATERI	5,380,733.64	7,327,016.31	2,814,088.80	10,006,400.00	8,350,000.00	-1,656,400.00	-16.55%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		6,161,128.68	8,127,867.17	3,284,062.59	10,910,250.00	9,247,925.00	-1,662,325.00	-15.24%
ExpCategory: 43 - CAPITAL OUTLAY								
201-4311-432200	BUILDINGS AND STRUCTURES	123,420.43	20,681.91	0.00	36,500.00	136,500.00	100,000.00	273.97%
201-4311-435100	FURN & EQUIP-ADMINISTRATI	0.00	0.00	0.00	2,500.00	6,000.00	3,500.00	140.00%
201-4311-435200	FURN & EQUIP-ROAD & BRIDG	2,848.97	8,297.88	0.00	1,400.00	1,400.00	0.00	0.00%
201-4311-436200	MACHINERY & AUTO EQUIP	1,151,189.24	456,570.68	421,896.90	474,871.00	545,000.00	70,129.00	14.77%
Total ExpCategory: 43 - CAPITAL OUTLAY:		1,277,458.64	485,550.47	421,896.90	515,271.00	688,900.00	173,629.00	33.70%
ExpCategory: 44 - DEBT SERVICE								
201-4311-441000	PRINCIPAL	0.00	385,128.09	365,449.38	415,166.00	365,449.38	-49,716.62	-11.98%
201-4311-442000	INTEREST	0.00	0.00	19,678.71	19,963.00	19,678.71	-284.29	-1.42%
Total ExpCategory: 44 - DEBT SERVICE:		0.00	385,128.09	385,128.09	435,129.00	385,128.09	-50,000.91	-11.49%
RevCategory: 31 - TAXES								
201-4311-31700	WHEEL TAX	1,808,310.05	1,898,743.87	765,176.63	1,900,000.00	1,980,000.00	80,000.00	4.21%
Total RevCategory: 31 - TAXES:		1,808,310.05	1,898,743.87	765,176.63	1,900,000.00	1,980,000.00	80,000.00	4.21%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
RevCategory: 32 - LICENSES & PERMITS								
201-4311-32900	HWY PERMITS	81,860.00	44,081.09	32,550.00	65,000.00	65,500.00	500.00	0.77%
Total RevCategory: 32 - LICENSES & PERMITS:		81,860.00	44,081.09	32,550.00	65,000.00	65,500.00	500.00	0.77%
RevCategory: 33 - INTERGOVERNMENTAL REV								
201-4311-33198	FED GRANT DISASTER PUB ASS	17,081.65	566,276.68	36,090.69	2,631,200.00	0.00	-2,631,200.00	-100.00%
201-4311-33199	OTHER FEDERAL GRANTS	0.00	76,627.08	23,372.92	30,000.00	0.00	-30,000.00	-100.00%
201-4311-33300	FEDERAL PAYMENTS IN LIEU-W	1,357.00	0.00	0.00	1,350.00	1,350.00	0.00	0.00%
201-4311-33400	STATE GRANTS	889,494.88	3,128,600.05	188,483.30	0.00	0.00	0.00	0.00%
201-4311-33498	STATE GRANT - STP SWAP AGR	0.00	19,083.06	825,891.94	0.00	19,083.06	19,083.06	0.00%
201-4311-33518	MOTOR FUEL TAX	13,922.41	14,131.34	0.00	12,000.00	12,000.00	0.00	0.00%
201-4311-33520	MOTOR VEHICLE LICENSES	2,112,406.63	1,914,814.49	930,912.29	1,500,000.00	1,700,000.00	200,000.00	13.33%
201-4311-33540	MH	0.00	22,964.59	8,722.71	0.00	0.00	0.00	0.00%
201-4311-33560	54.5% LOCAL GOV LICENSE FEE	1,175,755.44	1,219,143.09	690,304.53	1,000,000.00	1,000,000.00	0.00	0.00%
201-4311-33570	PRORATE LICENSE FEES	159,421.54	163,397.62	63,742.79	159,000.00	165,000.00	6,000.00	3.77%
201-4311-33900	OTHER INTERGOVERNMENTAL	20,259.56	989.41	0.00	0.00	1,500,000.00	1,500,000.00	0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		4,389,699.11	7,126,027.41	2,767,521.17	5,333,550.00	4,397,433.06	-936,116.94	-17.55%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
201-4311-34310	HIGHWAYS	4,041.54	5,845.86	1,411.97	5,000.00	5,000.00	0.00	0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		4,041.54	5,845.86	1,411.97	5,000.00	5,000.00	0.00	0.00%
RevCategory: 36 - MISCELLANEOUS								
201-4311-36100	INTEREST ON INVESTMENTS	253,105.04	115,071.90	34,557.86	0.00	0.00	0.00	0.00%
201-4311-36600	REFUND OF PRIOR YEAR'S EXPE	3.12	111,669.30	0.00	0.00	0.00	0.00	0.00%
201-4311-36900	OTHER	822.50	27,820.54	480.39	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		253,930.66	254,561.74	35,038.25	0.00	0.00	0.00	0.00%
RevCategory: 37 - OTHER FINANCING SOURCES								
201-4311-37100	OPERATING TRANSFER IN	3,500,000.00	1,100,000.00	0.00	6,142,215.00	6,498,713.00	356,498.00	5.80%
201-4311-37300	INSURANCE PROCEEDS	37,200.00	0.00	25.00	0.00	0.00	0.00	0.00%
201-4311-37400	SALE OF COUNTY ASSETS	132,029.86	66,414.66	0.00	0.00	0.00	0.00	0.00%
Total RevCategory: 37 - OTHER FINANCING SOURCES:		3,669,229.86	1,166,414.66	25.00	6,142,215.00	6,498,713.00	356,498.00	5.80%
Total Department: 4311 - ROAD AND BRIDGE:		1,078,045.21	-280,675.48	-1,374,620.00	-526,000.00	284,999.94	810,999.94	-154.18%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2026 2026	2027 2027	Increase / (Decrease)		
Department: 4750 - INTERGOVERNMENTAL EXPENSE								
ExpCategory: 42 - OTHER CURRENT EXPENSES								
201-4750-429900	WHEEL TAX CITIES/TWPS	271,255.52	279,469.92	152,700.25	285,000.00	285,000.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		271,255.52	279,469.92	152,700.25	285,000.00	285,000.00	0.00	0.00%
Total Department: 4750 - INTERGOVERNMENTAL EXPENSE:		271,255.52	279,469.92	152,700.25	285,000.00	285,000.00	0.00	0.00%
Total Fund: 201 - ROAD AND BRIDGE FUND:		806,789.69	-560,145.40	-1,527,320.25	-811,000.00	-0.06	810,999.94	-100.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Fund: 207 - E911 COMMUNICATIONS								
Department: 4225 - COMMUNICATION CENTER								
ExpCategory: 41 - PERSONNEL SERVICES								
207-4225-411000	SALARIES AND WAGES	817,409.93	880,738.91	459,597.43	909,994.00	939,427.64	29,433.64	3.23%
207-4225-411100	OVERTIME WAGES	17,701.04	41,174.49	16,141.16	75,978.00	43,918.18	-32,059.82	-42.20%
207-4225-412000	OASI	59,626.13	65,911.36	34,016.44	75,427.00	68,881.05	-6,545.95	-8.68%
207-4225-413000	RETIREMENT	49,928.04	54,654.38	28,226.49	59,774.00	54,024.38	-5,749.62	-9.62%
207-4225-414000	WORKERS COMPENSATION INS	2,642.00	1,749.00	0.00	3,719.00	4,001.06	282.06	7.58%
207-4225-415000	GROUP HEALTH INSURANCE	102,421.13	134,201.70	70,398.70	173,229.00	168,346.92	-4,882.08	-2.82%
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,049,728.27	1,178,429.84	608,380.22	1,298,121.00	1,278,599.23	-19,521.77	-1.50%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
207-4225-421000	INSURANCE	224.98	230.26	0.00	2,350.00	1,000.00	-1,350.00	-57.45%
207-4225-422500	FEES AND CONTRACTS	36,784.25	58,582.74	25,472.36	45,000.00	46,350.00	1,350.00	3.00%
207-4225-422800	PROFESSIONAL FEES	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
207-4225-424000	RENTALS	2,000.00	2,000.00	1,365.00	4,120.00	2,100.00	-2,020.00	-49.03%
207-4225-425000	REPAIRS & MAINTENANCE	4,402.29	2,193.86	0.00	19,100.00	16,000.00	-3,100.00	-16.23%
207-4225-426000	SUPPLIES & MATERIALS	1,305.76	2,207.15	2,395.55	5,500.00	5,500.00	0.00	0.00%
207-4225-427000	TRAVEL	729.37	0.00	0.00	2,200.00	2,200.00	0.00	0.00%
207-4225-427100	TRAINING AND CONFERENCE	3,116.00	2,786.00	1,060.38	4,000.00	4,120.00	120.00	3.00%
207-4225-428000	UTILITIES	12,051.29	23,481.97	7,889.45	25,000.00	25,750.00	750.00	3.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		60,613.94	91,481.98	38,182.74	108,270.00	103,020.00	-5,250.00	-4.85%
ExpCategory: 43 - CAPITAL OUTLAY								
207-4225-435000	FURNITURE & MINOR EQUIPM	8,187.93	6,076.18	7,108.56	50,000.00	15,000.00	-35,000.00	-70.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		8,187.93	6,076.18	7,108.56	50,000.00	15,000.00	-35,000.00	-70.00%
RevCategory: 33 - INTERGOVERNMENTAL REV								
207-4225-33517	911 STATE SHARED REV	464,628.02	645,375.86	336,300.76	600,000.00	650,000.00	50,000.00	8.33%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		464,628.02	645,375.86	336,300.76	600,000.00	650,000.00	50,000.00	8.33%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
207-4225-34220	911 COMMUNICATIONS CONTI	202,552.00	290,217.18	216,123.35	281,105.00	289,538.15	8,433.15	3.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		202,552.00	290,217.18	216,123.35	281,105.00	289,538.15	8,433.15	3.00%
RevCategory: 36 - MISCELLANEOUS								
207-4225-36100	INTEREST ON INVESTMENTS	5,926.21	3,304.70	1,166.26	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		5,926.21	3,304.70	1,166.26	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Comparison 1	Comparison 1	%	
				Budget	Budget		
				2026	2027		
RevCategory: 37 - OTHER FINANCING SOURCES				2026	2027	Increase / (Decrease)	
207-4225-37100 OPERATING TRANSFER IN	479,814.00	425,689.00	565,850.00	565,850.00	457,081.00	-108,769.00	-19.22%
Total RevCategory: 37 - OTHER FINANCING SOURCES:	479,814.00	425,689.00	565,850.00	565,850.00	457,081.00	-108,769.00	-19.22%
Total Department: 4225 - COMMUNICATION CENTER :	34,390.09	88,598.74	465,768.85	-9,436.00	-0.08	9,435.92	-100.00%
Total Fund: 207 - E911 COMMUNICATIONS:	34,390.09	88,598.74	465,768.85	-9,436.00	-0.08	9,435.92	-100.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent Budget	%
Account Number		2024	2025	2026	2026	2027	Increase /
		Total Activity	Total Activity	YTD Activity	2026	2027	(Decrease)
				Through Jun			
Fund: 211 - RURAL FIRE PROTECTION							
Department: 4221 - RURAL FIRE							
ExpCategory: 49 - OTHER							
211-4221-499110	RURAL FIRE	106,604.00	57,555.00	57,555.00	123,628.00	133,470.00	9,842.00
	Total ExpCategory: 49 - OTHER:	106,604.00	57,555.00	57,555.00	123,628.00	133,470.00	9,842.00
							7.96%
RevCategory: 31 - TAXES							
211-4221-31100	CURRENT PROPERTY TAXES	105,021.04	114,817.87	70,906.28	123,628.00	133,470.00	9,842.00
211-4221-31200	DELINQUENT TAXES	817.04	691.89	449.87	0.00	0.00	0.00
211-4221-31300	PENALTIES AND INTEREST	216.46	195.20	35.94	0.00	0.00	0.00
211-4221-31800	TAX DEED	35.74	0.00	0.00	0.00	0.00	0.00
	Total RevCategory: 31 - TAXES:	106,090.28	115,704.96	71,392.09	123,628.00	133,470.00	9,842.00
							7.96%
RevCategory: 33 - INTERGOVERNMENTAL REV							
211-4221-33510	BANK FRANCHISE TAX	1,376.32	1,337.43	1,601.00	0.00	0.00	0.00
	Total RevCategory: 33 - INTERGOVERNMENTAL REV:	1,376.32	1,337.43	1,601.00	0.00	0.00	0.00
							0.00%
RevCategory: 36 - MISCELLANEOUS							
211-4221-36100	INTEREST ON INVESTMENTS	4,396.86	2,966.26	1,166.26	0.00	0.00	0.00
211-4221-36600	REFUND OF PRIOR YEAR'S EXPE	-2.79	0.00	0.00	0.00	0.00	0.00
	Total RevCategory: 36 - MISCELLANEOUS:	4,394.07	2,966.26	1,166.26	0.00	0.00	0.00
							0.00%
	Total Department: 4221 - RURAL FIRE :	5,256.67	62,453.65	16,604.35	0.00	0.00	0.00
							0.00%
	Total Fund: 211 - RURAL FIRE PROTECTION:	5,256.67	62,453.65	16,604.35	0.00	0.00	0.00
							0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Fund: 226 - EMERGENCY AND DISASTER								
Department: 4222 - EMERGENCY AND DISASTER								
ExpCategory: 41 - PERSONNEL SERVICES								
226-4222-411000	SALARIES AND WAGES	103,971.60	108,084.42	55,888.55	111,283.00	116,751.83	5,468.83	4.91%
226-4222-412000	OASI	7,379.83	7,682.51	3,967.53	8,513.00	8,818.30	305.30	3.59%
226-4222-413000	RETIREMENT	6,209.50	6,456.26	3,338.91	6,677.00	6,916.31	239.31	3.58%
226-4222-414000	WORKERS COMPENSATION INS	2,629.00	2,864.00	0.00	3,107.00	3,304.08	197.08	6.34%
226-4222-415000	GROUP HEALTH INSURANCE	18,094.03	19,350.76	10,278.18	23,105.00	23,653.68	548.68	2.37%
Total ExpCategory: 41 - PERSONNEL SERVICES:		138,283.96	144,437.95	73,473.17	152,685.00	159,444.20	6,759.20	4.43%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
226-4222-421000	INSURANCE	762.31	1,866.70	0.00	1,200.00	1,200.00	0.00	0.00%
226-4222-425000	REPAIRS & MAINTENANCE	4,792.23	11,458.35	1,691.54	8,000.00	10,000.00	2,000.00	25.00%
226-4222-426000	SUPPLIES & MATERIALS	1,569.55	609.56	2,150.58	4,000.00	4,000.00	0.00	0.00%
226-4222-427000	TRAVEL	2,918.57	2,140.18	618.53	3,700.00	3,700.00	0.00	0.00%
226-4222-428000	UTILITIES	1,256.59	1,510.56	618.67	1,900.00	1,900.00	0.00	0.00%
226-4222-429300	EMERGENCY SERVICES	9,410.95	11,110.85	0.00	15,000.00	15,000.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		20,710.20	28,696.20	5,079.32	33,800.00	35,800.00	2,000.00	5.92%
ExpCategory: 43 - CAPITAL OUTLAY								
226-4222-434000	MOTOR VEHICLES	0.00	59,991.64	0.00	0.00	0.00	0.00	0.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		0.00	59,991.64	0.00	0.00	0.00	0.00	0.00%
RevCategory: 33 - INTERGOVERNMENTAL REV								
226-4222-33199	OTHER FEDERAL GRANTS	57,138.00	0.00	37,139.70	37,140.00	37,140.00	0.00	0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		57,138.00	0.00	37,139.70	37,140.00	37,140.00	0.00	0.00%
RevCategory: 36 - MISCELLANEOUS								
226-4222-36100	INTEREST ON INVESTMENTS	3,433.06	2,754.74	1,166.26	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		3,433.06	2,754.74	1,166.26	0.00	0.00	0.00	0.00%
RevCategory: 37 - OTHER FINANCING SOURCES								
226-4222-37100	OPERATING TRANSFER IN	103,821.00	181,373.00	149,345.00	149,345.00	133,251.00	-16,094.00	-10.78%
226-4222-37400	SALE OF COUNTY ASSETS	0.00	0.00	9,700.00	0.00	0.00	0.00	0.00%
Total RevCategory: 37 - OTHER FINANCING SOURCES:		103,821.00	181,373.00	159,045.00	149,345.00	133,251.00	-16,094.00	-10.78%
Total Department: 4222 - EMERGENCY AND DISASTER:		5,397.90	-48,998.05	118,798.47	0.00	-24,853.20	-24,853.20	0.00%
Total Fund: 226 - EMERGENCY AND DISASTER:		5,397.90	-48,998.05	118,798.47	0.00	-24,853.20	-24,853.20	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	Budget		
				2026	2027	Increase /	%
				2026	2027	(Decrease)	
Account Number							
Fund: 229 - DOMESTIC ABUSE							
Department: 4434 - DOMESTIC ABUSE							
ExpCategory: 49 - OTHER							
229-4434-499200	DOMESTIC ABUSE	10,000.00	11,000.00	9,000.00	10,000.00	10,000.00	0.00 0.00%
Total ExpCategory: 49 - OTHER:		10,000.00	11,000.00	9,000.00	10,000.00	10,000.00	0.00 0.00%
RevCategory: 34 - CHARGES FOR GOODS & SERV							
229-4434-34470	DOMESTIC ABUSE - DIVORCE FI	11,160.64	11,183.30	5,375.00	10,000.00	10,000.00	0.00 0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		11,160.64	11,183.30	5,375.00	10,000.00	10,000.00	0.00 0.00%
RevCategory: 36 - MISCELLANEOUS							
229-4434-36100	INTEREST ON INVESTMENTS	764.78	903.56	429.66	0.00	0.00	0.00 0.00%
Total RevCategory: 36 - MISCELLANEOUS:		764.78	903.56	429.66	0.00	0.00	0.00 0.00%
Total Department: 4434 - DOMESTIC ABUSE:		1,925.42	1,086.86	-3,195.34	0.00	0.00	0.00 0.00%
Total Fund: 229 - DOMESTIC ABUSE:		1,925.42	1,086.86	-3,195.34	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Fund: 236 - AIRPORT								
Department: 4331 - AIRPORT								
ExpCategory: 41 - PERSONNEL SERVICES								
236-4331-411000	SALARIES AND WAGES	72,573.80	76,626.68	39,752.70	79,852.00	83,869.97	4,017.97	5.03%
236-4331-412000	OASI	5,551.91	5,861.96	3,041.03	6,109.00	6,416.05	307.05	5.03%
236-4331-413000	RETIREMENT	4,354.48	4,597.71	2,385.16	4,791.00	5,032.20	241.20	5.03%
236-4331-414000	WORKERS COMPENSATION INS	2,602.00	2,948.00	0.00	2,260.00	2,373.52	113.52	5.02%
236-4331-415000	GROUP HEALTH INSURANCE	19.80	18.00	10.80	22.00	21.60	-0.40	-1.82%
Total ExpCategory: 41 - PERSONNEL SERVICES:		85,101.99	90,052.35	45,189.69	93,034.00	97,713.34	4,679.34	5.03%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
236-4331-421000	INSURANCE	10,675.69	9,671.92	0.00	12,500.00	11,500.00	-1,000.00	-8.00%
236-4331-422500	FEES - CONTRACTS	5,989.01	0.00	0.00	0.00	0.00	0.00	0.00%
236-4331-422900	AIRPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
236-4331-425000	REPAIRS & MAINTENANCE	4,252.87	9,920.11	0.00	19,000.00	12,500.00	-6,500.00	-34.21%
236-4331-426000	SUPPLIES & MATERIALS	3,991.29	2,031.70	1,111.75	7,000.00	8,500.00	1,500.00	21.43%
236-4331-427000	TRAVEL	212.02	0.00	0.00	1,500.00	1,200.00	-300.00	-20.00%
236-4331-428000	UTILITIES	8,043.75	6,281.63	4,256.46	8,000.00	11,800.00	3,800.00	47.50%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		33,164.63	27,905.36	5,368.21	48,000.00	45,500.00	-2,500.00	-5.21%
ExpCategory: 43 - CAPITAL OUTLAY								
236-4331-433100	AIRPORT IMPROVEMENTS	1,170,394.61	676,305.55	56,671.11	948,125.00	0.00	-948,125.00	-100.00%
236-4331-435000	FURNITURE & MINOR EQUIPM	51,000.00	10,944.12	0.00	30,000.00	0.00	-30,000.00	-100.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		1,221,394.61	687,249.67	56,671.11	978,125.00	0.00	-978,125.00	-100.00%
RevCategory: 33 - INTERGOVERNMENTAL REV								
236-4331-33198	FED GRANT FAA-DOT	1,119,423.73	626,453.81	0.00	901,875.00	0.00	-901,875.00	-100.00%
236-4331-33200	FED SHARED REV/E & D S/AIRPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
236-4331-33400	STATE GRANT AIRPORT	62,190.19	34,803.00	0.00	23,125.00	0.00	-23,125.00	-100.00%
236-4331-33600	FUEL TAX CREDITS	11,736.30	2,846.25	0.00	3,200.00	3,200.00	0.00	0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		1,193,350.22	664,103.06	0.00	928,200.00	3,200.00	-925,000.00	-99.66%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
236-4331-34360	AIRPORT - LAND LEASES	21,983.64	11,251.44	40,092.88	28,000.00	28,000.00	0.00	0.00%
236-4331-34361	HANGAR RENT	18,000.00	18,000.00	9,000.00	19,000.00	23,000.00	4,000.00	21.05%
236-4331-34370	AIRPORT-OPERATIONS/FUEL PI	3,035.75	2,478.31	556.94	0.00	0.00	0.00	0.00%
236-4331-34371	AIRPORT - OTHER FEES	3,500.00	3,500.00	0.00	0.00	0.00	0.00	0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		46,519.39	35,229.75	49,649.82	47,000.00	51,000.00	4,000.00	8.51%
RevCategory: 36 - MISCELLANEOUS								
236-4331-36100	INTEREST ON INVESTMENTS	10,705.28	2,788.47	245.55	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		10,705.28	2,788.47	245.55	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Comparison 1		Comparison 1	%
				Budget		to Parent	
				Parent Budget		Budget	
RevCategory: 37 - OTHER FINANCING SOURCES				2026	2027	Increase /	
236-4331-37100				2026	2027	(Decrease)	
OPERATING TRANSFER IN	103,552.00	476,954.00	0.00	143,959.00	89,013.00	-54,946.00	-38.17%
Total RevCategory: 37 - OTHER FINANCING SOURCES:	103,552.00	476,954.00	0.00	143,959.00	89,013.00	-54,946.00	-38.17%
Total Department: 4331 - AIRPORT:	14,465.66	373,867.90	-57,333.64	0.00	-0.34	-0.34	0.00%
Total Fund: 236 - AIRPORT:	14,465.66	373,867.90	-57,333.64	0.00	-0.34	-0.34	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Fund: 248 - 24/7 SOBRIETY FUND								
Department: 4212 - JAIL								
ExpCategory: 41 - PERSONNEL SERVICES								
248-4212-411000	SALARIES AND WAGES	67,200.25	71,675.97	35,732.75	76,736.00	73,933.72	-2,802.28	-3.65%
248-4212-411100	OVERTIME WAGES	719.76	486.53	228.36	0.00	0.00	0.00	0.00%
248-4212-412000	OASI	5,190.86	5,566.81	2,730.54	5,870.00	5,130.16	-739.84	-12.60%
248-4212-413000	RETIREMENT	5,435.97	5,821.47	2,855.39	6,139.00	5,364.87	-774.13	-12.61%
248-4212-414000	WORKERS COMPENSATION INS	1,489.00	1,489.00	0.00	2,617.00	2,286.78	-330.22	-12.62%
248-4212-415000	GROUP HEALTH INSURANCE	19.80	18.00	10.80	26.00	21.60	-4.40	-16.92%
Total ExpCategory: 41 - PERSONNEL SERVICES:		80,055.64	85,057.78	41,557.84	91,388.00	86,737.13	-4,650.87	-5.09%
ExpCategory: 42 - OTHER CURRENT EXPENSES								
248-4212-426000	SUPPLIES & MATERIALS	15,416.15	9,193.50	3,141.70	13,000.00	12,000.00	-1,000.00	-7.69%
248-4212-427000	TRAVEL	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
248-4212-427100	TRAINING AND CONFERENCE	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
248-4212-428000	UTILITIES/TELEPHONE	344.76	434.02	179.71	500.00	500.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		15,760.91	9,627.52	3,321.41	14,250.00	13,250.00	-1,000.00	-7.02%
ExpCategory: 43 - CAPITAL OUTLAY								
248-4212-435000	FURNITURE & MINOR EQUIPM	5,494.01	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		5,494.01	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
ExpCategory: 44 - DEBT SERVICE								
248-4212-449000	OTHER	711.00	2,827.22	2,986.00	0.00	1,000.00	1,000.00	0.00%
Total ExpCategory: 44 - DEBT SERVICE:		711.00	2,827.22	2,986.00	0.00	1,000.00	1,000.00	0.00%
RevCategory: 33 - INTERGOVERNMENTAL REV								
248-4212-33400	STATE GRANT 24/7 STAFFING	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		10,000.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
248-4212-34190	24/7 OTHER FEES	0.00	0.00	15,697.35	0.00	0.00	0.00	0.00%
248-4212-34240	24/7 SOBRIETY TESTING FEES	72,973.24	74,367.83	29,400.42	78,000.00	78,780.00	780.00	1.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		72,973.24	74,367.83	45,097.77	78,000.00	78,780.00	780.00	1.00%
RevCategory: 36 - MISCELLANEOUS								
248-4212-36100	INTEREST ON INVESTMENTS	3,823.32	1,895.18	613.83	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		3,823.32	1,895.18	613.83	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Comparison 1		%	
				Parent Budget	Budget		
				2026 2026	2027 2027		
				Comparison 1 to Parent Budget			
RevCategory: 37 - OTHER FINANCING SOURCES					Increase / (Decrease)		
248-4212-37100 OPERATING TRANSFER IN	9,159.00	22,138.00	18,638.00	18,638.00	13,207.00	-5,431.00	-29.14%
Total RevCategory: 37 - OTHER FINANCING SOURCES:	9,159.00	22,138.00	18,638.00	18,638.00	13,207.00	-5,431.00	-29.14%
Total Department: 4212 - JAIL:	-6,066.00	888.49	16,484.35	0.00	-0.13	-0.13	0.00%
Total Fund: 248 - 24/7 SOBRIETY FUND:	-6,066.00	888.49	16,484.35	0.00	-0.13	-0.13	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2026 2026	2027 2027	Increase / (Decrease)	
Fund: 250 - MODERN/PRESERV/RELIEF								
Department: 4163 - REGISTER OF DEEDS								
ExpCategory: 42 - OTHER CURRENT EXPENSES								
250-4163-422000	SERVICES & FEES	20,807.13	10,823.45	0.00	12,500.00	12,500.00	0.00	0.00%
250-4163-425000	REPAIRS & MAINTENANCE	884.54	1,034.26	264.91	2,500.00	2,500.00	0.00	0.00%
250-4163-426000	BOOK RESTORATION/SUPPLIES	2,609.43	1,158.40	0.00	7,500.00	7,500.00	0.00	0.00%
250-4163-427000	TRAVEL	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
250-4163-427100	TRAINING AND CONFERENCE	15.00	15.00	15.00	200.00	200.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		24,316.10	13,031.11	279.91	22,900.00	22,900.00	0.00	0.00%
ExpCategory: 43 - CAPITAL OUTLAY								
250-4163-433000	COMPUTER SOFTWARE	0.00	30,000.00	63,743.13	150,000.00	20,000.00	-130,000.00	-86.67%
250-4163-435000	FURNITURE & MINOR EQUIPM	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00%
Total ExpCategory: 43 - CAPITAL OUTLAY:		0.00	30,000.00	63,743.13	154,000.00	24,000.00	-130,000.00	-84.42%
RevCategory: 34 - CHARGES FOR GOODS & SERV								
250-4163-34121	FILING/RECORDING FEES	30,423.00	32,394.00	15,861.00	30,000.00	30,000.00	0.00	0.00%
250-4163-34123	MODERN/PRESERV/RELIEF ALL	3,818.49	4,010.02	0.00	3,900.00	3,900.00	0.00	0.00%
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		34,241.49	36,404.02	15,861.00	33,900.00	33,900.00	0.00	0.00%
RevCategory: 36 - MISCELLANEOUS								
250-4163-36100	INTEREST ON INVESTMENTS	18,734.37	12,748.39	5,033.27	6,000.00	6,000.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		18,734.37	12,748.39	5,033.27	6,000.00	6,000.00	0.00	0.00%
Total Department: 4163 - REGISTER OF DEEDS:		28,659.76	6,121.30	-43,128.77	-137,000.00	-7,000.00	130,000.00	-94.89%
Total Fund: 250 - MODERN/PRESERV/RELIEF:		28,659.76	6,121.30	-43,128.77	-137,000.00	-7,000.00	130,000.00	-94.89%

Budget Comparison Report

				Comparison 1		Comparison 1	%
				Parent Budget	Budget	to Parent Budget	
Account Number	2025	2026		2026	2027	Increase /	
	Total Activity	YTD Activity		2026	2027	(Decrease)	
		Through Jun					
Fund: 294 - OPIOID SETTLEMENT							
Department: 4443 - DRUG ABUSE							
ExpCategory: 42 - OTHER CURRENT EXPENSES							
294-4443-422000	FEES - CONTRACTS	0.00	0.00	0.00	20,253.00	20,000.00	-253.00 -1.25%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		0.00	0.00	0.00	20,253.00	20,000.00	-253.00 -1.25%
RevCategory: 36 - MISCELLANEOUS							
294-4443-36900	OTHER	0.00	26,367.50	-16,704.60	20,253.00	18,721.62	-1,531.38 -7.56%
Total RevCategory: 36 - MISCELLANEOUS:		0.00	26,367.50	-16,704.60	20,253.00	18,721.62	-1,531.38 -7.56%
RevCategory: 37 - OTHER FINANCING SOURCES							
294-4443-37100	OPERATING TRANSFER IN	0.00	24,917.65	0.00	0.00	0.00	0.00 0.00%
Total RevCategory: 37 - OTHER FINANCING SOURCES:		0.00	24,917.65	0.00	0.00	0.00	0.00 0.00%
Total Department: 4443 - DRUG ABUSE:		0.00	51,285.15	-16,704.60	0.00	-1,278.38	-1,278.38 0.00%
Total Fund: 294 - OPIOID SETTLEMENT :		0.00	51,285.15	-16,704.60	0.00	-1,278.38	-1,278.38 0.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2026 2026	2027 2027	Increase / (Decrease)		
Fund: 295 - RAIF								
Department: 4311 - ROAD AND BRIDGE								
ExpCategory: 42 - OTHER CURRENT EXPENSES								
295-4311-422000	FEES - CONTRACTS	138,622.01	343,671.93	135,298.30	600,000.00	0.00	-600,000.00	-100.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		138,622.01	343,671.93	135,298.30	600,000.00	0.00	-600,000.00	-100.00%
RevCategory: 33 - INTERGOVERNMENTAL REV								
295-4311-33400	STATE GRANT RAIF	350,926.99	0.00	200,515.29	0.00	0.00	0.00	0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		350,926.99	0.00	200,515.29	0.00	0.00	0.00	0.00%
Total Department: 4311 - ROAD AND BRIDGE:		212,304.98	-343,671.93	65,216.99	-600,000.00	0.00	600,000.00	-100.00%
Total Fund: 295 - RAIF:		212,304.98	-343,671.93	65,216.99	-600,000.00	0.00	600,000.00	-100.00%

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2026 2026	2027 2027	Increase / (Decrease)		
Fund: 310 - JUSTICE CENTER								
Department: 4890 - CAPITAL OUTLAY								
ExpCategory: 42 - OTHER CURRENT EXPENSES								
310-4890-422000	FEES - CONTRACTS	4,212,362.16	19,716,940.71	9,743,155.61	0.00	0.00	0.00	0.00%
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		4,212,362.16	19,716,940.71	9,743,155.61	0.00	0.00	0.00	0.00%
RevCategory: 36 - MISCELLANEOUS								
310-4890-36100	INTEREST ON INVESTMENTS	1,598,380.27	3,324,341.43	559,130.98	0.00	0.00	0.00	0.00%
Total RevCategory: 36 - MISCELLANEOUS:		1,598,380.27	3,324,341.43	559,130.98	0.00	0.00	0.00	0.00%
Total Department: 4890 - CAPITAL OUTLAY:		-2,613,981.89	-16,392,599.28	-9,184,024.63	0.00	0.00	0.00	0.00%
Total Fund: 310 - JUSTICE CENTER:		-2,613,981.89	-16,392,599.28	-9,184,024.63	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					Increase /	(Decrease)		
					%			

Budget Comparison Report

Account Number	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2026	2027	Increase / (Decrease)		
				2026	2027			
Department: 4911 - CASH TRANSFER								
ExpCategory: 00 - OPERATING TRANSFER OUT								
403-4911-000000	OPERATING TRANSFER OUT	0.00	0.00	135,098.20	0.00	0.00	0.00	0.00%
Total ExpCategory: 00 - OPERATING TRANSFER OUT:		0.00	0.00	135,098.20	0.00	0.00	0.00	0.00%
Total Department: 4911 - CASH TRANSFER:		0.00	0.00	135,098.20	0.00	0.00	0.00	0.00%
Total Fund: 403 - DEBT SERVICE-COURTHOUSE:		18,710.64	15,904.18	-126,859.86	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1				
				Budget	to Parent				
				Budget	Budget				
				Increase /	(Decrease)				
				%					
				2026	2027				
				2026	2027				

Budget Comparison Report

					Comparison 1	Comparison 1		
					Budget	to Parent		
					Budget	Budget		
					Increase /	(Decrease)		
					%			

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	Budget		
				2026	2027	Increase /	%
				2026	2027	(Decrease)	
Account Number	2024	2025	2026				
	Total Activity	Total Activity	YTD Activity				
			Through Jun				
Fund: 410 - DEBT SERVICE TIF #9							
Department: 4800 - DEBT SERVICE							
ExpCategory: 44 - DEBT SERVICE							
410-4800-441000	PRINCIPAL	235,616.80	359,349.64	277,450.82	800,000.00	800,000.00	0.00 0.00%
Total ExpCategory: 44 - DEBT SERVICE:		235,616.80	359,349.64	277,450.82	800,000.00	800,000.00	0.00 0.00%
RevCategory: 31 - TAXES							
410-4800-31100	CURRENT PROPERTY TAXES	245,927.46	360,018.35	263,667.60	800,000.00	800,000.00	0.00 0.00%
410-4800-31200	DELINQUENT PROPERTY TAXES	372.14	2,431.71	0.00	0.00	0.00	0.00 0.00%
Total RevCategory: 31 - TAXES:		246,299.60	362,450.06	263,667.60	800,000.00	800,000.00	0.00 0.00%
Total Department: 4800 - DEBT SERVICE :		10,682.80	3,100.42	-13,783.22	0.00	0.00	0.00 0.00%
Total Fund: 410 - DEBT SERVICE TIF #9:		10,682.80	3,100.42	-13,783.22	0.00	0.00	0.00 0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	%
Account Number		2024	2025	2026	2027	Increase /	
		Total Activity	Total Activity	YTD Activity	2027	(Decrease)	
				Through Jun			
Fund: 411 - DEBT SERVICE -JUSTICE CENTER							
Department: 4800 - DEBT SERVICE							
ExpCategory: 44 - DEBT SERVICE							
411-4800-441000	PRINCIPAL	270,000.00	405,000.00	0.00	545,000.00	700,000.00	155,000.00 28.44%
411-4800-442000	INTEREST	2,635,236.18	2,730,651.34	1,321,189.99	2,655,944.00	2,628,693.76	-27,250.24 -1.03%
411-4800-443000	AGENTS FEES	2,500.00	2,500.00	2,500.00	3,200.00	3,200.00	0.00 0.00%
Total ExpCategory: 44 - DEBT SERVICE:		2,907,736.18	3,138,151.34	1,323,689.99	3,204,144.00	3,331,893.76	127,749.76 3.99%
RevCategory: 31 - TAXES							
411-4800-31100	CURRENT PROPERTY TAXES	3,084,811.46	3,052,050.91	1,735,807.36	3,204,144.00	3,204,144.00	0.00 0.00%
411-4800-31200	DELINQUENT TAXES	0.00	15,646.24	11,563.94	0.00	0.00	0.00 0.00%
411-4800-31260	IN LIEU OF TAXES	214.00	216.51	0.00	0.00	0.00	0.00 0.00%
411-4800-31300	PENALTIES AND INTEREST	2,637.07	3,543.90	1,010.13	0.00	0.00	0.00 0.00%
411-4800-31600	OTHER TAX	955.70	0.00	0.00	0.00	0.00	0.00 0.00%
411-4800-31800	TAX DEED	290.63	0.00	0.00	0.00	0.00	0.00 0.00%
Total RevCategory: 31 - TAXES:		3,088,908.86	3,071,457.56	1,748,381.43	3,204,144.00	3,204,144.00	0.00 0.00%
RevCategory: 33 - INTERGOVERNMENTAL REV							
411-4800-33510	BANK FRANCHISE TAX	0.00	39,240.34	42,497.66	0.00	0.00	0.00 0.00%
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		0.00	39,240.34	42,497.66	0.00	0.00	0.00 0.00%
RevCategory: 36 - MISCELLANEOUS							
411-4800-36100	INTEREST ON INVESTMENTS	0.00	6,719.94	975.76	0.00	0.00	0.00 0.00%
Total RevCategory: 36 - MISCELLANEOUS:		0.00	6,719.94	975.76	0.00	0.00	0.00 0.00%
RevCategory: 37 - OTHER FINANCING SOURCES							
411-4800-37100	OPERATING TRANSFER IN	0.00	0.00	135,098.20	0.00	0.00	0.00 0.00%
Total RevCategory: 37 - OTHER FINANCING SOURCES:		0.00	0.00	135,098.20	0.00	0.00	0.00 0.00%
Total Department: 4800 - DEBT SERVICE :		181,172.68	-20,733.50	603,263.06	0.00	-127,749.76	-127,749.76 0.00%
Total Fund: 411 - DEBT SERVICE -JUSTICE CENTER :		181,172.68	-20,733.50	603,263.06	0.00	-127,749.76	-127,749.76 0.00%
Report Total:		-514,352.44	-16,337,910.08	-7,672,400.27	-10,892,855.00	-11,102,394.07	-209,539.07 1.92%

Fund	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Jun	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2026 2026	2027 2027	Increase / (Decrease)	
101 - GENERAL FUND	743,080.63	405,476.63	1,807,841.64	-9,335,419.00	-10,940,387.36	-1,604,968.36	17.19%
201 - ROAD AND BRIDGE FUND	806,789.69	-560,145.40	-1,527,320.25	-811,000.00	-0.06	810,999.94	-100.00%
207 - E911 COMMUNICATIONS	34,390.09	88,598.74	465,768.85	-9,436.00	-0.08	9,435.92	-100.00%
211 - RURAL FIRE PROTECTION	5,256.67	62,453.65	16,604.35	0.00	0.00	0.00	0.00%
226 - EMERGENCY AND DISASTER	5,397.90	-48,998.05	118,798.47	0.00	-24,853.20	-24,853.20	0.00%
229 - DOMESTIC ABUSE	1,925.42	1,086.86	-3,195.34	0.00	0.00	0.00	0.00%
236 - AIRPORT	14,465.66	373,867.90	-57,333.64	0.00	-0.34	-0.34	0.00%
248 - 24/7 SOBRIETY FUND	-6,066.00	888.49	16,484.35	0.00	-0.13	-0.13	0.00%
250 - MODERN/PRESERV/RELIEF	28,659.76	6,121.30	-43,128.77	-137,000.00	-7,000.00	130,000.00	-94.89%
294 - OPIOID SETTLEMENT	0.00	51,285.15	-16,704.60	0.00	-1,278.38	-1,278.38	0.00%
295 - RAIF	212,304.98	-343,671.93	65,216.99	-600,000.00	0.00	600,000.00	-100.00%
310 - JUSTICE CENTER	-2,613,981.89	-16,392,599.28	-9,184,024.63	0.00	0.00	0.00	0.00%
403 - DEBT SERVICE-COURTHOUSE	18,710.64	15,904.18	-126,859.86	0.00	0.00	0.00	0.00%
408 - DEBT SERVICE-TIF #8	0.00	3,824.02	-3,824.02	0.00	0.00	0.00	0.00%
409 - DEBT SERVICE-HWY BUILDING	42,858.53	15,630.74	209,796.35	0.00	-1,124.76	-1,124.76	0.00%
410 - DEBT SERVICE TIF #9	10,682.80	3,100.42	-13,783.22	0.00	0.00	0.00	0.00%
411 - DEBT SERVICE -JUSTICE CENTER	181,172.68	-20,733.50	603,263.06	0.00	-127,749.76	-127,749.76	0.00%
Report Total:	-514,352.44	-16,337,910.08	-7,672,400.27	-10,892,855.00	-11,102,394.07	-209,539.07	1.92%



Lincoln County, SD

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Fund: 101 - GENERAL FUND		
Department: 0000 - REVENUE		
RevCategory: 31 - TAXES		
101-0000-31100	CURRENT PROPERTY TAXES	20,249,325.00
101-0000-31200	DELINQUENT TAXES	90,000.00
101-0000-31300	PENALTIES AND INTEREST	25,000.00
101-0000-31400	TELEPHONE TAX - OUTSIDE	6,000.00
Total RevCategory: 31 - TAXES:		20,370,325.00
RevCategory: 32 - LICENSES & PERMITS		
101-0000-32100	LIQUOR AND BEER LICENSES	12,000.00
101-0000-32700	MED CANNABIS LICENSE	80,000.00
101-0000-32910	GARBAGE HAULER LICENSE	1,800.00
Total RevCategory: 32 - LICENSES & PERMITS:		93,800.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
101-0000-33510	BANK FRANCHISE TAX	232,245.00
101-0000-33514	TELECOMMUNICATIONS TAX	108,243.00
101-0000-33519	LIQUOR TAX REVERSION	255,668.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		596,156.00
RevCategory: 36 - MISCELLANEOUS		
101-0000-36100	INTEREST ON INVESTMENTS	100,000.00
101-0000-36200	RENT-SOC. SERVICES/GFP	1,928.00
101-0000-36220	RENT-FARM LAND	6,560.00
Total RevCategory: 36 - MISCELLANEOUS:		108,488.00
Total Department: 0000 - REVENUE:		21,168,769.00

Account Number	Account Name	2027 2027
Department: 4111 - BOARD OF COMMISSIONERS		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4111-411000	SALARIES AND WAGES	243,539.22
101-4111-412000	OASI	18,410.41
101-4111-413000	RETIREMENT	4,548.99
101-4111-414000	WORKERS COMPENSATION INS	952.14
101-4111-415000	GROUP HEALTH INSURANCE	10,108.92
Total ExpCategory: 41 - PERSONNEL SERVICES:		277,559.68
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4111-422000	FEES - CONTRACTS	170,000.00
101-4111-423000	PUBLISHING	85,000.00
101-4111-426000	SUPPLIES & MATERIALS	1,000.00
101-4111-427000	TRAVEL	21,000.00
101-4111-427100	TRAINING AND CONFERENCE	1,600.00
101-4111-428000	UTILITIES	600.00
101-4111-429100	DUES AND SUBSCRIPTIONS	15,614.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		294,814.00
Total Department: 4111 - BOARD OF COMMISSIONERS:		572,373.68

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Department: 4112 - CONTINGENCY		
ExpCategory: 49 - OTHER		
101-4112-499140	CONTINGENCY	200,000.00
Total ExpCategory: 49 - OTHER:		200,000.00
Total Department: 4112 - CONTINGENCY:		200,000.00

Account Number	Account Name	2027 2027
Department: 4120 - ELECTIONS		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4120-414000	WORKERS COMPENSATION INS	91.26
Total ExpCategory: 41 - PERSONNEL SERVICES:		91.26
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4120-425000	REPAIRS & MAINTENANCE	18,000.00
101-4120-426000	SUPPLIES & MATERIALS	2,275.00
101-4120-427000	TRAVEL	2,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		22,275.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
101-4120-33900	OTHER INTERGOVERNMENTAL REVENUE	2,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		2,000.00
Total Department: 4120 - ELECTIONS:		-20,366.26

Account Number	Account Name	2027 2027
Department: 4130 - JUDICIAL		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4130-422100	PUBLIC DEFENDER CONTRACT	1,010,000.00
101-4130-422110	LEGAL AIDE CATASTROPHIC	180,000.00
101-4130-422120	CAA-CONFLICTS	470,000.00
101-4130-422130	CAA-JUVENILES	69,000.00
101-4130-422200	PROFESSIONAL FEES	185,000.00
101-4130-422300	COURT APPT ATTY - A&N	68,100.00
101-4130-422500	FEES - CONTRACTS	18,300.00
101-4130-426000	SUPPLIES & MATERIALS	500.00
101-4130-427000	TRAVEL	45,600.00
101-4130-428000	UTILITIES	480.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		2,046,980.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4130-34110	CLERK OF COURT FEES	45,100.00
101-4130-34140	COURT APPOINTED ATTORNEY	185,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		230,100.00
RevCategory: 35 - FINES & FORFEITS		
101-4130-35200	COURT COSTS	81,000.00
101-4130-35300	FORFEITURES	161,000.00
101-4130-35810	GEN CRT RESTITUTION	500.00
Total RevCategory: 35 - FINES & FORFEITS:		242,500.00
Total Department: 4130 - JUDICIAL:		-1,574,380.00

Account Number	Account Name	2027 2027
Department: 4141 - AUDITOR		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4141-411000	SALARIES AND WAGES	445,283.36
101-4141-412000	OASI	34,027.47
101-4141-413000	RETIREMENT	26,688.21
101-4141-414000	WORKERS COMPENSATION INS	1,741.29
101-4141-415000	GROUP HEALTH INSURANCE	89,072.88
Total ExpCategory: 41 - PERSONNEL SERVICES:		596,813.21
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4141-425000	REPAIRS & MAINTENANCE	2,000.00
101-4141-426000	SUPPLIES & MATERIALS	15,000.00
101-4141-427000	TRAVEL	8,000.00
101-4141-427100	TRAINING AND CONFERENCE	5,000.00
101-4141-428000	UTILITIES	1,200.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		31,200.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4141-435000	FURNITURE & MINOR EQUIPMENT	2,500.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		2,500.00
Total Department: 4141 - AUDITOR:		630,513.21

Account Number	Account Name	2027 2027
Department: 4142 - TREASURER		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4142-411000	SALARIES AND WAGES	578,758.88
101-4142-411100	OVERTIME WAGES	5,386.88
101-4142-412000	OASI	44,066.22
101-4142-413000	RETIREMENT	34,561.72
101-4142-414000	WORKERS COMPENSATION INS	2,538.57
101-4142-415000	GROUP HEALTH INSURANCE	107,203.08
Total ExpCategory: 41 - PERSONNEL SERVICES:		772,515.35
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4142-423000	PUBLISHING	6,000.00
101-4142-425000	REPAIRS & MAINTENANCE	200.00
101-4142-426000	SUPPLIES & MATERIALS	35,000.00
101-4142-426100	MOTOR VEHICLE SUPPLIES	18,000.00
101-4142-427000	TRAVEL	1,000.00
101-4142-427100	TRAINING AND CONFERENCE	2,500.00
101-4142-428000	UTILITIES	2,300.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		65,000.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
101-4142-33515	MOTOR VEHICLE 1/4%	15,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		15,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4142-34118	COUNTY TITLE FEES	315,000.00
101-4142-34119	OTHER TREAS FEES	1,500.00
101-4142-34170	ADVERTISING FEES	7,500.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		324,000.00
Total Department: 4142 - TREASURER:		-498,515.35

Account Number	Account Name	2027 2027
Department: 4151 - STATES ATTORNEY		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4151-411000	SALARIES AND WAGES	2,481,989.27
101-4151-412000	OASI	192,614.20
101-4151-413000	RETIREMENT	151,651.27
101-4151-414000	WORKERS COMPENSATION INS	7,330.82
101-4151-415000	GROUP HEALTH INSURANCE	397,309.68
101-4151-417000	PART-TIME WAGES	42,963.36
Total ExpCategory: 41 - PERSONNEL SERVICES:		3,273,858.60
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4151-422500	FEES - CONTRACTS	206,000.00
101-4151-424000	RENTALS	2,500.00
101-4151-426000	SUPPLIES & MATERIALS	14,000.00
101-4151-427000	TRAVEL	13,000.00
101-4151-427100	TRAINING AND CONFERENCE	3,500.00
101-4151-428000	UTILITIES	3,500.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		242,500.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4151-435000	FURNITURE & MINOR EQUIPMENT	5,000.00
101-4151-435300	BOOKS	1,700.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		6,700.00
Total Department: 4151 - STATES ATTORNEY:		3,523,058.60

Account Number	Account Name	2027
Department: 4152 - PUBLIC DEFENDER		2027
ExpCategory: 41 - PERSONNEL SERVICES		
101-4152-411000	SALARIES AND WAGES	449,827.63
101-4152-412000	OASI	32,544.81
101-4152-413000	RETIREMENT	25,525.34
101-4152-414000	WORKERS COMPENSATION INS	1,199.25
101-4152-415000	GROUP HEALTH INSURANCE	68,585.28
Total ExpCategory: 41 - PERSONNEL SERVICES:		577,682.31
Total Department: 4152 - PUBLIC DEFENDER :		577,682.31

Account Number	Account Name	2027 2027
Department: 4161 - GENERAL GOVT BUILDING		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4161-411000	SALARIES AND WAGES	694,589.62
101-4161-411100	OVERTIME WAGES	13,891.75
101-4161-412000	OASI	52,770.47
101-4161-413000	RETIREMENT	41,388.57
101-4161-414000	WORKERS COMPENSATION INS	27,847.29
101-4161-415000	GROUP HEALTH INSURANCE	140,308.08
Total ExpCategory: 41 - PERSONNEL SERVICES:		970,795.78
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4161-421000	INSURANCE	157,000.00
101-4161-422800	PROFESSIONAL FEES	70,000.00
101-4161-425000	REPAIRS & MAINTENANCE - BLDGS	66,000.00
101-4161-426000	SUPPLIES & MATERIALS	80,000.00
101-4161-427000	TRAVEL	600.00
101-4161-427100	TRAINING AND CONFERENCE	1,400.00
101-4161-428000	UTILITIES	350,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		725,000.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4161-432000	BUILDINGS AND STRUCTURES	2,038,700.00
101-4161-432500	IMPROVEMENTS OTHER THAN BLDG	17,000.00
101-4161-435000	FURNITURE & MINOR EQUIPMENT	24,000.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		2,079,700.00
Total Department: 4161 - GENERAL GOVT BUILDING:		3,775,495.78

Account Number	Account Name	2027 2027
Department: 4162 - DIRECTOR OF EQUALIZATION		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4162-411000	SALARIES AND WAGES	1,166,060.27
101-4162-412000	OASI	91,276.24
101-4162-413000	RETIREMENT	69,963.61
101-4162-414000	WORKERS COMPENSATION INS	24,275.95
101-4162-415000	GROUP HEALTH INSURANCE	184,138.20
101-4162-417000	PART-TIME WAGES	21,184.12
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,556,898.39
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4162-421000	INSURANCE	6,000.00
101-4162-422500	INTEREST ON ABATEMENT/REFUND	300.00
101-4162-422800	PROFESSIONAL FEES	53,500.00
101-4162-423000	PUBLISHING	500.00
101-4162-425000	REPAIRS & MAINTENANCE	3,100.00
101-4162-426000	SUPPLIES & MATERIALS	20,000.00
101-4162-427000	TRAVEL	20,000.00
101-4162-427100	TRAINING AND CONFERENCE	14,000.00
101-4162-428000	UTILITIES	8,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		125,400.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4162-435000	FURNITURE & MINOR EQUIPMENT	5,000.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		5,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4162-34190	OTHER FEES	42,500.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		42,500.00
Total Department: 4162 - DIRECTOR OF EQUALIZATION:		-1,644,798.39

Account Number	Account Name	2027 2027
Department: 4163 - REGISTER OF DEEDS		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4163-411000	SALARIES AND WAGES	296,826.64
101-4163-412000	OASI	22,616.97
101-4163-413000	RETIREMENT	17,738.79
101-4163-414000	WORKERS COMPENSATION INS	1,164.64
101-4163-415000	GROUP HEALTH INSURANCE	76,891.92
Total ExpCategory: 41 - PERSONNEL SERVICES:		415,238.96
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4163-426000	SUPPLIES & MATERIALS	10,000.00
101-4163-427000	TRAVEL	1,206.00
101-4163-427100	TRAINING AND CONFERENCE	2,280.00
101-4163-428000	UTILITIES	1,200.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		14,686.00
RevCategory: 32 - LICENSES & PERMITS		
101-4163-32300	MARRIAGE LICENSES	1,500.00
Total RevCategory: 32 - LICENSES & PERMITS:		1,500.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4163-34120	REG. OF DEEDS RECORDING FEES	350,000.00
101-4163-34130	REGISTER OF DEEDS TRANSFER FEE	800,000.00
101-4163-34143	DIVORCE FEES	4,500.00
101-4163-34150	MICROFILM FEES/DUPLICARDS	40,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		1,194,500.00
Total Department: 4163 - REGISTER OF DEEDS:		766,075.04

Account Number	Account Name	2027 2027
Department: 4165 - VETERANS SERVICE OFFICER		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4165-411000	SALARIES AND WAGES	66,621.98
101-4165-412000	OASI	5,096.58
101-4165-413000	RETIREMENT	3,997.32
101-4165-414000	WORKERS COMPENSATION INS	262.17
101-4165-415000	GROUP HEALTH INSURANCE	10,000.92
Total ExpCategory: 41 - PERSONNEL SERVICES:		85,978.97
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4165-426000	SUPPLIES & MATERIALS	618.00
101-4165-427000	TRAVEL	1,639.00
101-4165-427100	TRAINING AND CONFERENCE	1,639.00
101-4165-428000	UTILITIES	1,500.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		5,396.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4165-435000	FURNITURE & MINOR EQUIPMENT	500.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		500.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
101-4165-33500	STATE SHARED REVENUE/VET SERV	5,156.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		5,156.00
Total Department: 4165 - VETERANS SERVICE OFFICER:		-86,718.97

Budget Listing**For Fiscal: 2027 Period Ending: 01/31/2027**

		2027
Account Number	Account Name	2027
Department: 4166 - PREDATORY ANIMAL		
ExpCategory: 49 - OTHER		
101-4166-499100	PREDATORY ANIMAL	2,038.00
Total ExpCategory: 49 - OTHER:		2,038.00
Total Department: 4166 - PREDATORY ANIMAL:		2,038.00

Account Number	Account Name	2027 2027
Department: 4168 - GIS		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4168-411000	SALARIES AND WAGES	168,126.61
101-4168-412000	OASI	12,811.96
101-4168-413000	RETIREMENT	10,048.60
101-4168-414000	WORKERS COMPENSATION INS	658.03
101-4168-415000	GROUP HEALTH INSURANCE	43,502.52
Total ExpCategory: 41 - PERSONNEL SERVICES:		235,147.72
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4168-422500	FEES - CONTRACTS	110,000.00
101-4168-425000	REPAIRS & MAINTENANCE	2,000.00
101-4168-426000	SUPPLIES & MATERIALS	2,000.00
101-4168-427000	TRAVEL	4,500.00
101-4168-427100	TRAINING AND CONFERENCE	3,000.00
101-4168-428000	UTILITIES	500.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		122,000.00
Total Department: 4168 - GIS:		357,147.72

Account Number	Account Name	2027 2027
Department: 4171 - INFORMATION TECHNOLOGY		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4171-411000	SALARIES AND WAGES	335,904.06
101-4171-412000	OASI	25,598.74
101-4171-413000	RETIREMENT	20,077.45
101-4171-414000	WORKERS COMPENSATION INS	1,314.70
101-4171-415000	GROUP HEALTH INSURANCE	33,676.20
Total ExpCategory: 41 - PERSONNEL SERVICES:		416,571.15
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4171-422300	COMPUTER PROF SERVICES	94,000.00
101-4171-425000	REPAIRS & MAINTENANCE	60,000.00
101-4171-426000	SUPPLIES & MATERIALS	2,200.00
101-4171-427000	TRAVEL	5,000.00
101-4171-427100	TRAINING AND CONFERENCE	20,000.00
101-4171-428000	UTILITIES	20,000.00
101-4171-429000	SECURITY SYSTEM	70,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		271,200.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4171-433000	COMPUTER SOFTWARE	533,600.00
101-4171-435000	FURNITURE & MINOR EQUIP	220,000.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		753,600.00
Total Department: 4171 - INFORMATION TECHNOLOGY:		1,441,371.15

Account Number	Account Name	2027 2027
Department: 4172 - HUMAN RESOURCES		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4172-411000	SALARIES AND WAGES	173,157.34
101-4172-412000	OASI	13,209.81
101-4172-413000	RETIREMENT	10,360.64
101-4172-414000	WORKERS COMPENSATION INS	677.65
101-4172-415000	GROUP HEALTH INSURANCE	26,566.32
Total ExpCategory: 41 - PERSONNEL SERVICES:		223,971.76
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4172-422000	FEES- CONTRACTS	43,200.00
101-4172-422100	WELLNESS	70,800.00
101-4172-422200	PROFESSIONAL FEES	12,000.00
101-4172-426000	SUPPLIES & MATERIALS	4,000.00
101-4172-427000	TRAVEL	6,000.00
101-4172-427100	TRAINING AND CONFERENCE	12,000.00
101-4172-428000	UTILITIES	1,100.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		149,100.00
Total Department: 4172 - HUMAN RESOURCES:		373,071.76

Account Number	Account Name	2027 2027
Department: 4211 - SHERIFF		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4211-411000	SALARIES AND WAGES	3,290,046.79
101-4211-411100	OVERTIME WAGES	376,006.11
101-4211-412000	OASI	268,663.39
101-4211-413000	RETIREMENT	258,110.18
101-4211-414000	WORKERS COMPENSATION INS	126,402.05
101-4211-417000	PART-TIME WAGES	86,915.52
101-4211-417300	RECRUITMENT BONUS	17,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		4,423,144.04
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4211-421000	INSURANCE	82,400.00
101-4211-422500	FEES & CONTRACTS	158,000.00
101-4211-425000	REPAIRS & MAINTENANCE	94,710.00
101-4211-425100	FUEL	140,000.00
101-4211-426000	SUPPLIES & MATERIALS	90,640.00
101-4211-427000	TRAVEL	11,556.00
101-4211-427100	TRAINING AND CONFERENCE	16,800.00
101-4211-428000	UTILITIES	52,530.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		646,636.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4211-433000	COMPUTER SOFTWARE	36,050.00
101-4211-434000	MOTOR VEHICLES	290,000.00
101-4211-435000	FURNITURE & MINOR EQUIPMENT	154,500.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		480,550.00
RevCategory: 32 - LICENSES & PERMITS		
101-4211-32600	PISTOL PERMITS	11,000.00
Total RevCategory: 32 - LICENSES & PERMITS:		11,000.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
101-4211-33131	FED GRANT - ENCOURAGE ARREST	30,000.00
101-4211-33132	BPV-FED GRANT - DOJ	10,000.00
101-4211-33134	FED GRANT - HIGHWAY SAFETY	11,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		51,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4211-34210	SHERIFF'S FEES	200,000.00
101-4211-34212	SHERIFFS WARRANT FEES	7,500.00
101-4211-34213	LAW ENFORCEMENT CONTRACT	1,378,763.00
101-4211-34214	SHERIFF FINGERPRINTING FEES	7,500.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		1,593,763.00
Total Department: 4211 - SHERIFF:		-3,894,567.04

Account Number	Account Name	2027 2027
Department: 4212 - JAIL		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4212-411000	SALARIES AND WAGES	975,927.64
101-4212-411100	OVERTIME WAGES	45,108.09
101-4212-412000	OASI	67,805.72
101-4212-413000	RETIREMENT	53,611.05
101-4212-414000	WORKERS COMPENSATION INS	18,600.84
101-4212-415000	GROUP HEALTH INSURANCE	144,206.04
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,305,259.38
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4212-421000	INSURANCE	9,500.00
101-4212-422500	FEES - CONTRACTS	45,000.00
101-4212-425000	REPAIRS & MAINTENANCE	11,000.00
101-4212-425100	FUEL	18,000.00
101-4212-426000	SUPPLIES & MATERIALS	12,000.00
101-4212-427000	TRAVEL	4,200.00
101-4212-427100	TRAINING AND CONFERENCE	3,500.00
101-4212-428000	UTILITIES	3,200.00
101-4212-429300	SHERIFF'S PRISONER CARE	2,525,120.81
101-4212-429310	PRISONER MEDICAL COST	70,000.00
101-4212-429400	ELECTRONIC MONITORING	28,000.00
101-4212-429411	ELECTRONIC MONITORING-REFUNDS	4,500.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		2,734,020.81
ExpCategory: 43 - CAPITAL OUTLAY		
101-4212-434000	MOTOR VEHICLES	85,000.00
101-4212-435000	FURNITURE & MINOR EQUIPMENT	16,537.50
Total ExpCategory: 43 - CAPITAL OUTLAY:		101,537.50
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4212-34223	ELECTRONIC MONITORING FEE	80,000.00
101-4212-34229	PRISONER CARE/BOARDING FEES	15,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		95,000.00
Total Department: 4212 - JAIL:		-4,045,817.69

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

		2027
Account Number	Account Name	2027
Department: 4213 - CORONER		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4213-422500	FEES - CALLS	19,800.00
101-4213-422510	FEES-TRANSPORTS	60,800.00
101-4213-422520	FEE-AUTOPSIES	60,000.00
101-4213-426000	SUPPLIES & MATERIALS	200.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		140,800.00
Total Department: 4213 - CORONER:		140,800.00

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Department: 4215 - JUVENILE FEES		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4215-422200	JUVENILE FEES	700,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		700,000.00
Total Department: 4215 - JUVENILE FEES :		700,000.00

Account Number	Account Name	2027 2027
Department: 4223 - FLOOD PLAIN MANAGEMENT		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4223-422500	FEES & CONTRACTS	100,000.00
101-4223-426000	SUPPLIES & MATERIALS	1,000.00
101-4223-427000	TRAVEL	2,500.00
101-4223-427100	TRAINING AND CONFERENCE	1,500.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		105,000.00
RevCategory: 32 - LICENSES & PERMITS		
101-4223-32400	FLOOD PLAIN DEV PERMIT	1,500.00
Total RevCategory: 32 - LICENSES & PERMITS:		1,500.00
Total Department: 4223 - FLOOD PLAIN MANAGEMENT:		-103,500.00

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Department: 4410 - OTHER ECONOMIC ASSISTANCE		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4410-429000	OTHER	202,606.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		202,606.00
Total Department: 4410 - OTHER ECONOMIC ASSISTANCE:		202,606.00

Account Number	Account Name	2027 2027
Department: 4411 - SUPPORT OF POOR		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4411-422000	CASEWORKER AGREE MINN CO	101,957.00
101-4411-428000	UTILITIES	300.00
101-4411-429410	POOR EXPENSES-RENT	20,000.00
101-4411-429420	POOR EXPENSES-UTILITIES	20,000.00
101-4411-429460	POOR EXPENSES-COUNTY BURIALS	20,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		162,257.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4411-34440	WELFARE RECOVERIES	10,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		10,000.00
Total Department: 4411 - SUPPORT OF POOR:		-152,257.00

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

		2027
Account Number	Account Name	2027
Department: 4421 - COUNTY NURSE		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4421-422700	COUNTY NURSE	15,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		15,000.00
Total Department: 4421 - COUNTY NURSE :		15,000.00

		2027
Account Number	Account Name	2027
Department: 4441 - MENTALLY ILL		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4441-429100	MENTALLY ILL, NON-MEDICAL	315,000.00
101-4441-429200	MENTALLY ILL, MEDICAL	45,000.00
101-4441-429400	MENTALLY ILL-CAA	4,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		364,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4441-34441	MENTAL ILL RECOVERIES-OTH CO	201,000.00
101-4441-34442	MENTAL ILL RECOVERIES-SERVE PA	16,300.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		217,300.00
Total Department: 4441 - MENTALLY ILL:		-146,700.00

Budget Listing**For Fiscal: 2027 Period Ending: 01/31/2027**

		2027
Account Number	Account Name	2027
Department: 4444 - MENTAL HEALTH CENTER		
ExpCategory: 49 - OTHER		
101-4444-499400	MENTAL HEALTH CENTER	65,161.00
Total ExpCategory: 49 - OTHER:		65,161.00
Total Department: 4444 - MENTAL HEALTH CENTER:		65,161.00

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Department: 4511 - PUBLIC LIBRARY		
ExpCategory: 49 - OTHER		
101-4511-499600	COUNTY LIBRARY	30,000.00
Total ExpCategory: 49 - OTHER:		30,000.00
Total Department: 4511 - PUBLIC LIBRARY:		30,000.00

Account Number	Account Name	2027 2027
Department: 4524 - COUNTY 4-H		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4524-411000	SALARIES AND WAGES	132,783.14
101-4524-411100	OVERTIME WAGES	5,311.33
101-4524-412000	OASI	12,186.69
101-4524-413000	RETIREMENT	7,966.99
101-4524-414000	WORKERS COMPENSATION INS	1,307.25
101-4524-415000	GROUP HEALTH INSURANCE	10,022.52
Total ExpCategory: 41 - PERSONNEL SERVICES:		169,577.92
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4524-421000	INSURANCE	1,200.00
101-4524-423000	PUBLISHING	800.00
101-4524-425000	REPAIRS & MAINTENANCE	3,270.00
101-4524-425300	OPEN CLASS FAIR ACCOUNT	1,300.00
101-4524-426000	SUPPLIES & MATERIALS	6,000.00
101-4524-427000	TRAVEL	11,400.00
101-4524-427100	TRAINING AND CONFERENCE	1,100.00
101-4524-428000	UTILITIES	2,100.00
101-4524-429600	4-H ACHIEVEMENT DAYS	13,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		40,170.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4524-435000	FURNITURE & MINOR EQUIPMENT	300.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		300.00
Total Department: 4524 - COUNTY 4-H:		210,047.92

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

		2027
Account Number	Account Name	2027
Department: 4525 - SENIOR CITIZENS		
ExpCategory: 49 - OTHER		
101-4525-499500	SENIOR CITIZEN'S	9,120.00
Total ExpCategory: 49 - OTHER:		9,120.00
Total Department: 4525 - SENIOR CITIZENS:		9,120.00

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Department: 4612 - SOIL CONSERVATION DIST		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4612-429000	SOIL CONSV DIST.(MATCH)	22,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		22,000.00
Total Department: 4612 - SOIL CONSERVATION DIST:		22,000.00

Account Number	Account Name	2027 2027
Department: 4616 - WEED CONTROL		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4616-411000	SALARIES AND WAGES	126,314.70
101-4616-411100	OVERTIME WAGES	1,263.15
101-4616-412000	OASI	23,006.59
101-4616-413000	RETIREMENT	5,135.46
101-4616-414000	WORKERS COMPENSATION INS	6,117.85
101-4616-415000	GROUP HEALTH INSURANCE	21.60
101-4616-417000	PART-TIME WAGES	4,000.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		165,859.35
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4616-421000	INSURANCE	4,900.00
101-4616-425000	REPAIRS & MAINTENANCE	6,900.00
101-4616-426000	SUPPLIES & MATERIALS	12,400.00
101-4616-427000	TRAVEL	1,450.00
101-4616-427100	TRAINING AND CONFERENCE	1,150.00
101-4616-429700	WEED CHEMICAL	59,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		85,800.00
ExpCategory: 43 - CAPITAL OUTLAY		
101-4616-435000	FURNITURE & MINOR EQUIPMENT	2,000.00
101-4616-436000	MACHINERY & AUTOMOTIVE EQUIPME	3,800.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		5,800.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
101-4616-33450	WEED & PEST GRANT	4,100.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		4,100.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
101-4616-34340	WEED SPRAYING REIMBURSEMENTS	21,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		21,000.00
Total Department: 4616 - WEED CONTROL:		-232,359.35

Account Number	Account Name	2027 2027
Department: 4711 - PLANNING AND ZONING		
ExpCategory: 41 - PERSONNEL SERVICES		
101-4711-411000	SALARIES AND WAGES	373,881.87
101-4711-412000	OASI	48,979.28
101-4711-413000	RETIREMENT	13,215.12
101-4711-414000	WORKERS COMPENSATION INS	3,100.43
101-4711-415000	GROUP HEALTH INSURANCE	10,022.52
101-4711-417000	PART-TIME WAGES	6,700.00
Total ExpCategory: 41 - PERSONNEL SERVICES:		455,899.22
ExpCategory: 42 - OTHER CURRENT EXPENSES		
101-4711-421000	INSURANCE-MOTOR VEHICLE	1,400.00
101-4711-422000	FEE & CONTRACTS-SECOG	21,000.00
101-4711-422500	FEES AND CONTRACTS	200,000.00
101-4711-423000	PUBLISHING	4,000.00
101-4711-425000	REPAIRS & MAINTENANCE	5,000.00
101-4711-425100	FUEL	4,000.00
101-4711-426000	SUPPLIES & MATERIALS	5,000.00
101-4711-427000	TRAVEL	4,900.00
101-4711-427100	TRAINING AND CONFERENCE	3,800.00
101-4711-427200	P&Z BOARD MILEAGE	3,000.00
101-4711-428000	UTILITIES	3,500.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		255,600.00
RevCategory: 32 - LICENSES & PERMITS		
101-4711-32200	LAND USE PERMITS	250,000.00
Total RevCategory: 32 - LICENSES & PERMITS:		250,000.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
101-4711-33197	FTA/FHWA GRANT	25,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		25,000.00
Total Department: 4711 - PLANNING AND ZONING:		-436,499.22

		2027
Account Number	Account Name	2027
Department: 4911 - CASH TRANSFER		
ExpCategory: 00 - OPERATING TRANSFER OUT		
101-4911-000000	OPERATING TRANSFER OUT	7,191,265.00
Total ExpCategory: 00 - OPERATING TRANSFER OUT:		7,191,265.00
Total Department: 4911 - CASH TRANSFER:		7,191,265.00
Total Fund: 101 - GENERAL FUND:		-10,940,387.36

Account Number	Account Name	2027 2027
Fund: 201 - ROAD AND BRIDGE FUND		
Department: 4311 - ROAD AND BRIDGE		
ExpCategory: 41 - PERSONNEL SERVICES		
201-4311-411000	SALARIES AND WAGES	1,585,203.27
201-4311-411100	OVERTIME WAGES	168,627.49
201-4311-412000	OASI	120,170.63
201-4311-413000	RETIREMENT	95,848.81
201-4311-414000	WORKERS COMPENSATION INS	94,514.83
201-4311-415000	GROUP HEALTH INSURANCE	240,093.36
201-4311-417000	PART-TIME WAGES	35,234.64
Total ExpCategory: 41 - PERSONNEL SERVICES:		2,339,693.03
ExpCategory: 42 - OTHER CURRENT EXPENSES		
201-4311-421200	INSURANCE	102,500.00
201-4311-423000	PUBLISHING	2,600.00
201-4311-424200	RENTALS	27,500.00
201-4311-425200	REPAIRS & MAINTENANCE	165,000.00
201-4311-426100	SUPPLIES	20,800.00
201-4311-426200	MATERIALS	471,000.00
201-4311-427000	TRAVEL	1,975.00
201-4311-427100	TRAINING AND CONFERENCE	5,050.00
201-4311-428000	UTILITIES	101,500.00
201-4311-429200	ROAD CONSTRUCTION MATERIALS	8,350,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		9,247,925.00
ExpCategory: 43 - CAPITAL OUTLAY		
201-4311-432200	BUILDINGS AND STRUCTURES	136,500.00
201-4311-435100	FURN & EQUIP-ADMINISTRATION	6,000.00
201-4311-435200	FURN & EQUIP-ROAD & BRIDGE	1,400.00
201-4311-436200	MACHINERY & AUTO EQUIP	545,000.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		688,900.00
ExpCategory: 44 - DEBT SERVICE		
201-4311-441000	PRINCIPAL	365,449.38
201-4311-442000	INTEREST	19,678.71
Total ExpCategory: 44 - DEBT SERVICE:		385,128.09
RevCategory: 31 - TAXES		
201-4311-31700	WHEEL TAX	1,980,000.00
Total RevCategory: 31 - TAXES:		1,980,000.00
RevCategory: 32 - LICENSES & PERMITS		
201-4311-32900	HWY PERMITS	65,500.00
Total RevCategory: 32 - LICENSES & PERMITS:		65,500.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
201-4311-33300	FEDERAL PAYMENTS IN LIEU-WETLA	1,350.00
201-4311-33498	STATE GRANT - STP SWAP AGREE	19,083.06
201-4311-33518	MOTOR FUEL TAX	12,000.00
201-4311-33520	MOTOR VEHICLE LICENSES	1,700,000.00
201-4311-33560	54.5% LOCAL GOV LICENSE FEES	1,000,000.00
201-4311-33570	PRORATE LICENSE FEES	165,000.00
201-4311-33900	OTHER INTERGOVERNMENTAL REVENUE	1,500,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		4,397,433.06
RevCategory: 34 - CHARGES FOR GOODS & SERV		
201-4311-34310	HIGHWAYS	5,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		5,000.00

		2027
Account Number	Account Name	2027
RevCategory: 37 - OTHER FINANCING SOURCES		
201-4311-37100	OPERATING TRANSFER IN	6,498,713.00
Total RevCategory: 37 - OTHER FINANCING SOURCES:		6,498,713.00
Total Department: 4311 - ROAD AND BRIDGE:		284,999.94

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

		2027
Account Number	Account Name	2027
Department: 4750 - INTERGOVERNMENTAL EXPENSE		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
201-4750-429900	WHEEL TAX CITIES/TWPS	285,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		285,000.00
Total Department: 4750 - INTERGOVERNMENTAL EXPENSE:		285,000.00
Total Fund: 201 - ROAD AND BRIDGE FUND:		-0.06

Account Number	Account Name	2027 2027
Fund: 207 - E911 COMMUNICATIONS		
Department: 4225 - COMMUNICATION CENTER		
ExpCategory: 41 - PERSONNEL SERVICES		
207-4225-411000	SALARIES AND WAGES	939,427.64
207-4225-411100	OVERTIME WAGES	43,918.18
207-4225-412000	OASI	68,881.05
207-4225-413000	RETIREMENT	54,024.38
207-4225-414000	WORKERS COMPENSATION INS	4,001.06
207-4225-415000	GROUP HEALTH INSURANCE	168,346.92
Total ExpCategory: 41 - PERSONNEL SERVICES:		1,278,599.23
ExpCategory: 42 - OTHER CURRENT EXPENSES		
207-4225-421000	INSURANCE	1,000.00
207-4225-422500	FEES AND CONTRACTS	46,350.00
207-4225-424000	RENTALS	2,100.00
207-4225-425000	REPAIRS & MAINTENANCE	16,000.00
207-4225-426000	SUPPLIES & MATERIALS	5,500.00
207-4225-427000	TRAVEL	2,200.00
207-4225-427100	TRAINING AND CONFERENCE	4,120.00
207-4225-428000	UTILITIES	25,750.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		103,020.00
ExpCategory: 43 - CAPITAL OUTLAY		
207-4225-435000	FURNITURE & MINOR EQUIPMENT	15,000.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		15,000.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
207-4225-33517	911 STATE SHARED REV	650,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		650,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
207-4225-34220	911 COMMUNICATIONS CONTRACT	289,538.15
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		289,538.15
RevCategory: 37 - OTHER FINANCING SOURCES		
207-4225-37100	OPERATING TRANSFER IN	457,081.00
Total RevCategory: 37 - OTHER FINANCING SOURCES:		457,081.00
Total Department: 4225 - COMMUNICATION CENTER :		-0.08
Total Fund: 207 - E911 COMMUNICATIONS:		-0.08

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Fund: 211 - RURAL FIRE PROTECTION		
Department: 4221 - RURAL FIRE		
ExpCategory: 49 - OTHER		
211-4221-499110	RURAL FIRE	133,470.00
Total ExpCategory: 49 - OTHER:		133,470.00
RevCategory: 31 - TAXES		
211-4221-31100	CURRENT PROPERTY TAXES	133,470.00
Total RevCategory: 31 - TAXES:		133,470.00
Total Department: 4221 - RURAL FIRE :		0.00
Total Fund: 211 - RURAL FIRE PROTECTION:		0.00

Account Number	Account Name	2027 2027
Fund: 226 - EMERGENCY AND DISASTER		
Department: 4222 - EMERGENCY AND DISASTER		
ExpCategory: 41 - PERSONNEL SERVICES		
226-4222-411000	SALARIES AND WAGES	116,751.83
226-4222-412000	OASI	8,818.30
226-4222-413000	RETIREMENT	6,916.31
226-4222-414000	WORKERS COMPENSATION INS	3,304.08
226-4222-415000	GROUP HEALTH INSURANCE	23,653.68
Total ExpCategory: 41 - PERSONNEL SERVICES:		159,444.20
ExpCategory: 42 - OTHER CURRENT EXPENSES		
226-4222-421000	INSURANCE	1,200.00
226-4222-425000	REPAIRS & MAINTENANCE	10,000.00
226-4222-426000	SUPPLIES & MATERIALS	4,000.00
226-4222-427000	TRAVEL	3,700.00
226-4222-428000	UTILITIES	1,900.00
226-4222-429300	EMERGENCY SERVICES	15,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		35,800.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
226-4222-33199	OTHER FEDERAL GRANTS	37,140.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		37,140.00
RevCategory: 37 - OTHER FINANCING SOURCES		
226-4222-37100	OPERATING TRANSFER IN	133,251.00
Total RevCategory: 37 - OTHER FINANCING SOURCES:		133,251.00
Total Department: 4222 - EMERGENCY AND DISASTER:		-24,853.20
Total Fund: 226 - EMERGENCY AND DISASTER:		-24,853.20

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Fund: 229 - DOMESTIC ABUSE		
Department: 4434 - DOMESTIC ABUSE		
ExpCategory: 49 - OTHER		
229-4434-499200	DOMESTIC ABUSE	10,000.00
Total ExpCategory: 49 - OTHER:		10,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
229-4434-34470	DOMESTIC ABUSE - DIVORCE FEES	10,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		10,000.00
Total Department: 4434 - DOMESTIC ABUSE:		0.00
Total Fund: 229 - DOMESTIC ABUSE:		0.00

Account Number	Account Name	2027 2027
Fund: 236 - AIRPORT		
Department: 4331 - AIRPORT		
ExpCategory: 41 - PERSONNEL SERVICES		
236-4331-411000	SALARIES AND WAGES	83,869.97
236-4331-412000	OASI	6,416.05
236-4331-413000	RETIREMENT	5,032.20
236-4331-414000	WORKERS COMPENSATION INS	2,373.52
236-4331-415000	GROUP HEALTH INSURANCE	21.60
Total ExpCategory: 41 - PERSONNEL SERVICES:		97,713.34
ExpCategory: 42 - OTHER CURRENT EXPENSES		
236-4331-421000	INSURANCE	11,500.00
236-4331-425000	REPAIRS & MAINTENANCE	12,500.00
236-4331-426000	SUPPLIES & MATERIALS	8,500.00
236-4331-427000	TRAVEL	1,200.00
236-4331-428000	UTILITIES	11,800.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		45,500.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
236-4331-33600	FUEL TAX CREDITS	3,200.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		3,200.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
236-4331-34360	AIRPORT - LAND LEASES	28,000.00
236-4331-34361	HANGAR RENT	23,000.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		51,000.00
RevCategory: 37 - OTHER FINANCING SOURCES		
236-4331-37100	OPERATING TRANSFER IN	89,013.00
Total RevCategory: 37 - OTHER FINANCING SOURCES:		89,013.00
Total Department: 4331 - AIRPORT:		-0.34
Total Fund: 236 - AIRPORT:		-0.34

Account Number	Account Name	2027 2027
Fund: 248 - 24/7 SOBRIETY FUND		
Department: 4212 - JAIL		
ExpCategory: 41 - PERSONNEL SERVICES		
248-4212-411000	SALARIES AND WAGES	73,933.72
248-4212-412000	OASI	5,130.16
248-4212-413000	RETIREMENT	5,364.87
248-4212-414000	WORKERS COMPENSATION INS	2,286.78
248-4212-415000	GROUP HEALTH INSURANCE	21.60
Total ExpCategory: 41 - PERSONNEL SERVICES:		86,737.13
ExpCategory: 42 - OTHER CURRENT EXPENSES		
248-4212-426000	SUPPLIES & MATERIALS	12,000.00
248-4212-427000	TRAVEL	500.00
248-4212-427100	TRAINING AND CONFERENCE	250.00
248-4212-428000	UTILITIES/TELEPHONE	500.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		13,250.00
ExpCategory: 43 - CAPITAL OUTLAY		
248-4212-435000	FURNITURE & MINOR EQUIPMENT	1,000.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		1,000.00
ExpCategory: 44 - DEBT SERVICE		
248-4212-449000	OTHER	1,000.00
Total ExpCategory: 44 - DEBT SERVICE:		1,000.00
RevCategory: 33 - INTERGOVERNMENTAL REV		
248-4212-33400	STATE GRANT 24/7 STAFFING	10,000.00
Total RevCategory: 33 - INTERGOVERNMENTAL REV:		10,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
248-4212-34240	24/7 SOBRIETY TESTING FEES	78,780.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		78,780.00
RevCategory: 37 - OTHER FINANCING SOURCES		
248-4212-37100	OPERATING TRANSFER IN	13,207.00
Total RevCategory: 37 - OTHER FINANCING SOURCES:		13,207.00
Total Department: 4212 - JAIL:		-0.13
Total Fund: 248 - 24/7 SOBRIETY FUND:		-0.13

Account Number	Account Name	2027 2027
Fund: 250 - MODERN/PRESERV/RELIEF		
Department: 4163 - REGISTER OF DEEDS		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
250-4163-422000	SERVICES & FEES	12,500.00
250-4163-425000	REPAIRS & MAINTENANCE	2,500.00
250-4163-426000	BOOK RESTORATION/SUPPLIES	7,500.00
250-4163-427000	TRAVEL	200.00
250-4163-427100	TRAINING AND CONFERENCE	200.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		22,900.00
ExpCategory: 43 - CAPITAL OUTLAY		
250-4163-433000	COMPUTER SOFTWARE	20,000.00
250-4163-435000	FURNITURE & MINOR EQUIPMENT	4,000.00
Total ExpCategory: 43 - CAPITAL OUTLAY:		24,000.00
RevCategory: 34 - CHARGES FOR GOODS & SERV		
250-4163-34121	FILING/RECORDING FEES	30,000.00
250-4163-34123	MODERN/PRESERV/RELIEF ALLOCAT	3,900.00
Total RevCategory: 34 - CHARGES FOR GOODS & SERV:		33,900.00
RevCategory: 36 - MISCELLANEOUS		
250-4163-36100	INTEREST ON INVESTMENTS	6,000.00
Total RevCategory: 36 - MISCELLANEOUS:		6,000.00
Total Department: 4163 - REGISTER OF DEEDS:		-7,000.00
Total Fund: 250 - MODERN/PRESERV/RELIEF:		-7,000.00

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Fund: 294 - OPIOID SETTLEMENT		
Department: 4443 - DRUG ABUSE		
ExpCategory: 42 - OTHER CURRENT EXPENSES		
294-4443-422000	FEES - CONTRACTS	20,000.00
Total ExpCategory: 42 - OTHER CURRENT EXPENSES:		20,000.00
RevCategory: 36 - MISCELLANEOUS		
294-4443-36900	OTHER	18,721.62
Total RevCategory: 36 - MISCELLANEOUS:		18,721.62
Total Department: 4443 - DRUG ABUSE:		-1,278.38
Total Fund: 294 - OPIOID SETTLEMENT :		-1,278.38

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

		2027
Account Number	Account Name	2027
Fund: 408 - DEBT SERVICE-TIF #8		
Department: 4800 - DEBT SERVICE		
ExpCategory: 44 - DEBT SERVICE		
408-4800-441000	PRINCIPAL	1,100,000.00
Total ExpCategory: 44 - DEBT SERVICE:		1,100,000.00
RevCategory: 31 - TAXES		
408-4800-31100	CURRENT PROPERTY TAXES	1,100,000.00
Total RevCategory: 31 - TAXES:		1,100,000.00
Total Department: 4800 - DEBT SERVICE :		0.00
Total Fund: 408 - DEBT SERVICE-TIF #8:		0.00

Account Number	Account Name	2027 2027
Fund: 409 - DEBT SERVICE-HWY BUILDING		
Department: 4800 - DEBT SERVICE		
ExpCategory: 44 - DEBT SERVICE		
409-4800-441000	PRINCIPAL	365,000.00
409-4800-442000	INTEREST	128,308.76
409-4800-443000	AGENT'S FEES	3,200.00
Total ExpCategory: 44 - DEBT SERVICE:		496,508.76
RevCategory: 31 - TAXES		
409-4800-31100	CURRENT PROPERTY TAXES	495,384.00
Total RevCategory: 31 - TAXES:		495,384.00
Total Department: 4800 - DEBT SERVICE :		-1,124.76
Total Fund: 409 - DEBT SERVICE-HWY BUILDING:		-1,124.76

Budget Listing

For Fiscal: 2027 Period Ending: 01/31/2027

Account Number	Account Name	2027 2027
Fund: 410 - DEBT SERVICE TIF #9		
Department: 4800 - DEBT SERVICE		
ExpCategory: 44 - DEBT SERVICE		
410-4800-441000	PRINCIPAL	800,000.00
Total ExpCategory: 44 - DEBT SERVICE:		800,000.00
RevCategory: 31 - TAXES		
410-4800-31100	CURRENT PROPERTY TAXES	800,000.00
Total RevCategory: 31 - TAXES:		800,000.00
Total Department: 4800 - DEBT SERVICE :		0.00
Total Fund: 410 - DEBT SERVICE TIF #9:		0.00

		2027
Account Number	Account Name	2027
Fund: 411 - DEBT SERVICE -JUSTICE CENTER		
Department: 4800 - DEBT SERVICE		
ExpCategory: 44 - DEBT SERVICE		
411-4800-441000	PRINCIPAL	700,000.00
411-4800-442000	INTEREST	2,628,693.76
411-4800-443000	AGENTS FEES	3,200.00
Total ExpCategory: 44 - DEBT SERVICE:		3,331,893.76
RevCategory: 31 - TAXES		
411-4800-31100	CURRENT PROPERTY TAXES	3,204,144.00
Total RevCategory: 31 - TAXES:		3,204,144.00
Total Department: 4800 - DEBT SERVICE :		-127,749.76
Total Fund: 411 - DEBT SERVICE -JUSTICE CENTER :		-127,749.76
Report Total:		-11,102,394.07

Appendix D2: Means of Finance

PROVISIONAL ANNUAL BUDGET FOR LINCOLN COUNTY, SD
For the Year January 1, 2027 through December 31, 2027

Governmental Funds

	GENERAL Fund	ROAD & BRIDGE Fund	E911 Fund	RURAL FIRE Fund	EMERGENCY Fund	24/7 Fund	MOD Fund	Airport Fund	DOMESTIC Fund
Cash Balance Applied	10,940,387		0	-	24,853	-	7,000	0	-
311 Current Property Tax Amount	20,370,325			133,470					
312/319 - Other Taxes		1,980,000							
NET TOTAL TAXES	20,370,325	1,980,000	-	133,470	-	-	-	-	-
320 Licenses & Permits	357,800	65,500							
330 Intergovernmental Revenue	698,412	4,397,433	650,000		37,140	10,000		3,200	
340 Charges for Goods & Services	3,728,163	5,000	289,538			78,780	33,900	51,000	10,000
350 Fines & Forfeits	242,500								
360 Miscellaneous Revenue	108,488						6,000		
370 Other Financing Sources		6,498,713	457,081		133,251	13,207		89,013	
TOTAL OTHER REVENUES	5,135,363	10,966,646	1,396,619	-	170,391	101,987	39,900	143,213	10,000
NET MEANS OF FINANCE	36,446,075	12,946,646	1,396,619	133,470	195,244	101,987	46,900	143,213	10,000
TOTAL APPROPRIATIONS	36,446,075	12,946,646	1,396,619	133,470	195,244	101,987	46,900	143,213	10,000



March 2023

County Road and Bridge & Township Capital Improvement

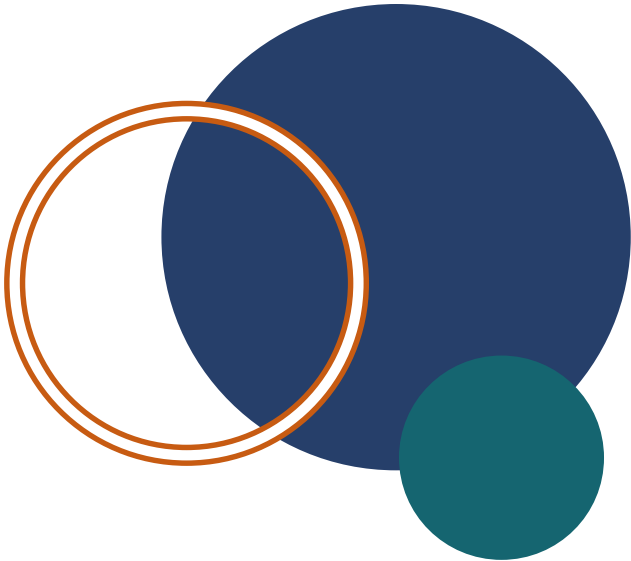
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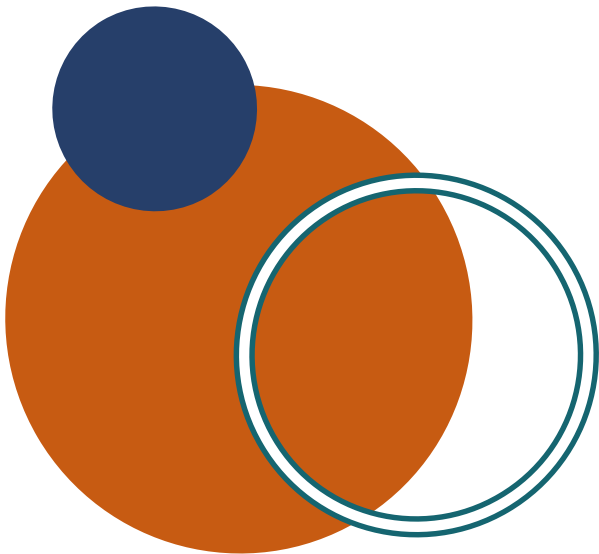
If you have any questions, please contact the **South Dakota Department of Revenue.**

Call toll-free: 1-800-829-9188 (Option 2)

Tax Division Email: proptaxin@state.sd.us

Website: <https://dor.sd.gov/>

Mailing address and office location:
South Dakota Department of Revenue
445 East Capitol Ave Pierre, SD 57501



Country Road & Bridge

The board of county commissioners may pass a levy specifically for road and bridge purposes. The funds for this levy can be used towards maintaining, repairing, constructing, and reconstructing roads and bridges within the county. The County Road & Bridge levy will be in addition to any other levies that are currently being levied at the county level.

The maximum Road & Bridge levy the board of commissions may pass depends on the current total taxable valuation reported within the county:

- ◆ Less than 1 Billion – up to \$1.20 / thousand of value
- ◆ 1 Billion to 2 Billion – up to \$0.90/ thousand of value
- ◆ More than 2 Billion – up to \$0.60 / thousand of value

Once passed, the county will have authority to continue the Road & Bridge levy annually without any further action of the board.

The total amount of taxes generated can be increased annually by an index factor and a growth factor, but the levy calculated from such amount cannot exceed the limitations listed above.

All property within the county must pay the Road & Bridge levy. However, 25% of the taxes generated by the property within a city will be remitted back to that city for their own bridge and street purposes.

Requirements

Timeframe

The board of county commissioners must pass a resolution with a 2/3 vote of the governing body. This must be done prior to July 15 of the year prior to the year the taxes are payable.

Publication

The resolution approved by the board must be published within 10 days of the board action. The resolution must be printed at least twice in the legal newspaper(s).

The decision of the board may be referred by a petition filed with the governing body within twenty days of the second publication.

The decision of the board may be referred to a vote by a petition of 5% of the registered voters in the county.

FAQs

If the county board passes the initial resolution for the maximum allowed levy, can they change that for subsequent years?

- Yes. The board can always lower their request from year to year. However, they should be aware that they can only increase the previous year's request by growth + CPI, as dictated in statute.

Example:

- ◆ Resolution is passed with an initial levy of \$.90 / thous. This generates \$100,000 in taxes
- ◆ Year 2: Commission decides they only need \$80,000. This is allowable and no further action is needed
- ◆ Year 3: The fund is limited to 80,000 plus growth + CPI. They cannot jump back up to \$100,000 without passing a new resolution.

If the overall county taxable value increases, pushing them into a different limitation bracket, will the levy be reduced?

- Yes. The levy would have to be lowered to meet the limitations outlined above.

Township Capital Improvement

A board of an organized township has the authority to impose a levy specifically for road and bridge purposes. The revenue generated from this levy can go towards the constructing, reconstructing, repairing, and maintaining of secondary roads, bridges and culverts within the township.

The Township Capital Improvement levy will be in addition to any other levies that are currently being levied by the township.

This levy may not exceed more than \$0.50 / thousand or the equivalent dollar amount.

The Township Capital Improvement levy does not carry over from year to year. The township board of supervisors must act on this levy annually.

Requirements

Timeframe

The Township Capital Improvement levy can only be authorized during the township Annual Meeting. Anyone in attendance of the Annual Meeting has the ability to vote on the passage of the levy.

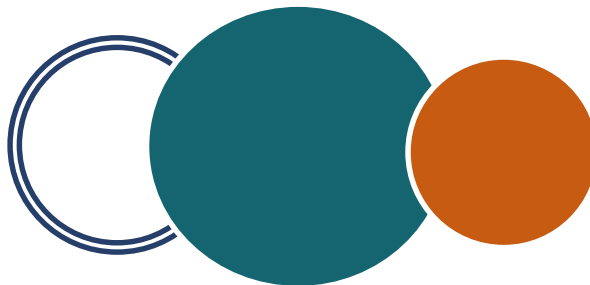
The action of the township board does not need to be published.

This levy is not referable to an additional vote of the people.

Documentation

The township clerk must send the following to the County Auditor to ensure proper application of the levy

- Copies of the minutes of the meeting at which the Township Capital Improvement levy was discussed and approved.
- A tax request showing the specific tax amount requested for road and bridge purposes.



County Road and Bridge

10-12-13. County levy for maintenance, repair, and construction of roads and bridges--Reserve fund.

The board of county commissioners may levy an annual tax as a reserve fund to be accumulated and used for the purpose of maintaining, repairing, constructing, and reconstructing roads and bridges as follows:

- (1) A levy not to exceed one dollar and twenty cents per thousand dollars of taxable valuation, if the total taxable valuation of the county is one billion dollars or less;
- (2) A levy not to exceed ninety cents per thousand dollars of taxable valuation, if the total taxable valuation of the county is more than one billion dollars but less than two billion dollars; and
- (3) A levy not to exceed sixty cents per thousand dollars of taxable valuation, if the total taxable valuation of the county is two billion dollars or more.

Moneys in the fund may be expended in the laying out, marking, maintaining, constructing, and reconstructing roads and maintaining, constructing, and reconstructing bridges, under the jurisdiction of the board of county commissioners. The tax levy shall be in addition to all other levies authorized to be made by the board of county commissioners for road and bridge purposes provided for in § 10-12-21. The proceeds of such levy shall be placed in a special fund to be known as the county highway and bridge reserve fund. Any increased tax levy imposed pursuant to this section is exempt from the provisions of chapter 10-13, if the county establishes the amount of revenue payable from taxes on real property pursuant to § 10-12-13.1. However, each year thereafter, the county may increase the amount of revenue payable from property taxes by applying the growth and the index factor pursuant to the provisions of § 10-13-35.

10-12-13.1. Authorization of increased tax levy--Publication. The governing body of the county may, by resolution, impose the increased tax levy provided in § 10-12-13 with an affirmative two-thirds vote of the governing body on or before July fifteenth. The action of the governing body to authorize an increased tax levy shall be published within ten days of the action and shall be published at least twice in each legal newspaper designated by the county. The action to authorize an increased tax levy is subject to the referendum process in accordance with chapter 7-18A.

10-12-14. Payment to municipalities from federal matching-aid levy. In all municipalities, twenty-five percent of the money raised by the levy made pursuant to § 10-12-13 within said municipalities shall be paid by the county treasurer to the treasurer of said municipality to be expended by the governing body of said municipality for bridge and street purposes within said municipality.

Township Capital Improvement

10-12-26. Annual levy of organized township--Certification to county auditor.

On the last Tuesday in March of each year, or within ten days thereafter, the board of supervisors of each organized civil township shall levy the annual taxes for the ensuing year, as voted at the annual town meeting, and immediately thereafter the township clerk shall certify to the county auditor the amounts of such levies, in substantially the following form:

For general purposes _____ dollars.
For bridge purposes _____ dollars.
For fireguard purposes _____ dollars.

10-12-28.2. Authorization of tax levy for secondary road capital improvement fund.

The voters of an organized civil township at the annual township meeting may authorize an annual property tax levy not to exceed fifty cents per thousand dollars of the taxable valuation of the township for the secondary road capital improvement fund for projects and purposes as defined in § 31-13-3.1. The secondary road capital improvement tax levy authorized by this section is in addition to the levies authorized in §§ 10-12-28 and 31-13-22. Any tax levy imposed pursuant to this section is exempt from the tax limitations imposed on a township pursuant to chapter 10-13.

**THIS IS AN EXAMPLE* The following resolution may be modified as your commission sees fit. The Department recommends that you include language about it being referable. It is advisable that you consult with your States Attorney in the drafting of the final resolution.*

ATTENTION TAXPAYERS:
NOTICE OF
PROPERTY TAX INCREASE
OF \$_____

THE GOVERNING BOARD OF _____ states that the above said board is unable to properly maintain, repair, construct, and reconstruct roads and bridges in _____ COUNTY. Law now permits the governing board of said entity to establish a tax amount which may be levied and such amount can increase each year with the amount of inflation and new construction. Therefore the board does now establish a base property tax in the amount of \$ _____ starting with calendar year _____ taxes payable in the calendar year _____. This action has been taken by the board and approved by at least a two-thirds vote of the board.

This decision may be referred to a vote of the people upon a petition signed by at least five percent of the registered voters in the district and filed with the governing body within twenty days of the second publication of this decision.

Unless this action is referred to a vote of the people and reversed by such vote, this resolution authorizes the county auditor to spread a levy to raise tax dollars in the above stated amount, allowing for percentage increases from inflation and new construction in subsequent years.

Signed _____	Board Chairman
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member

DATE _____



January 2025

Tax Limitation and Opt Outs

For All Taxing Districts (Except School Districts)

For Taxes Payable in Calendar Year 2026

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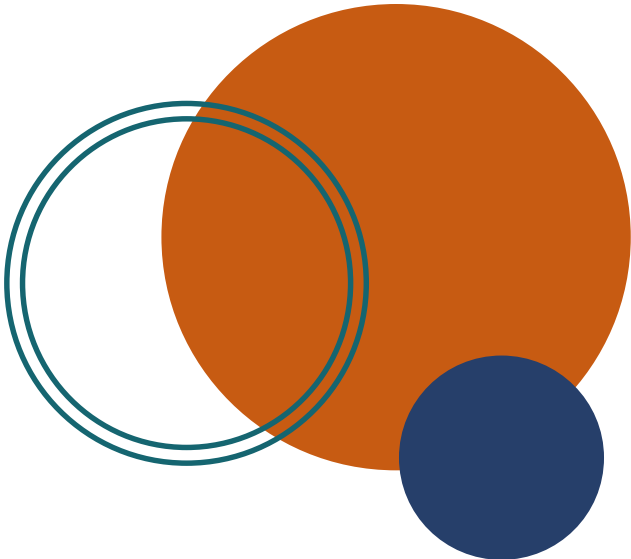
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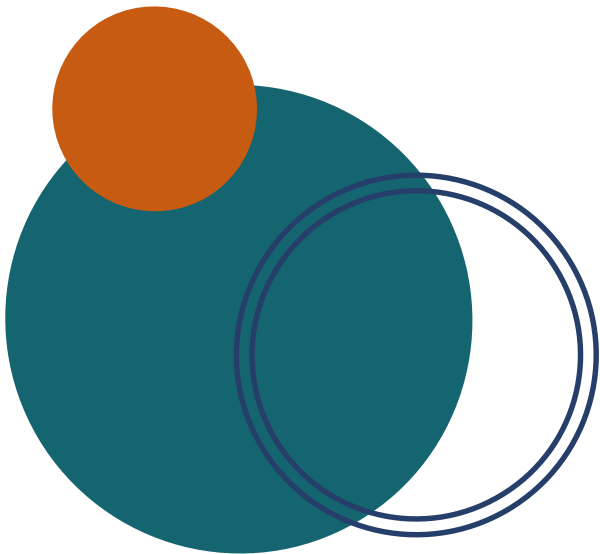
If you have any questions, please contact the **South Dakota Department of Revenue.**

Call toll-free: 1-800-829-9188 (Option 2)

Property Tax Division Email:
sdpropertytaxation@state.sd.us

Website: <https://dor.sd.gov/>

Mailing address and office location:
South Dakota Department of Revenue
445 East Capitol Ave Pierre, SD 57501



Opting Out of the Tax Limitation

To “opt out” means the taxing entity needs more money from property taxes than they are allowed to receive according to the property tax limitation in state law.

The limitation says that the taxing entity can increase the amount of taxes levied in the preceding year by an index factor (CPI) and a new growth factor.

Example: If the CPI is set at 3% and the new growth for the district was 2%, then the total increase in base taxes allowed under the limitation would be 5%.

The CPI is set annually by the State Economist and is the same for all taxing districts. Growth factors are unique to each district based upon the new construction that occurred within that district.

Requirements

Timeframe

An Opt Out should not be done until after January 1 but must be done on or before July 15 of the year prior to the year the taxes are payable. The decision to opt out may be rescinded if done prior to July 15 of that year.

If the Opt Out decision has been referred to a vote and has been defeated, the governing board may opt out again if done so prior to July 15 of the year prior to the year the taxes are payable.

Voting

Opting out **requires a two-thirds vote of the governing body** on or before July 15th. The decision to opt out must be published within ten days of decision. The decision may be referred upon a resolution of the governing body of the taxing district or by a petition at least five percent of the registered voters in the taxing district and filed with the governing body within twenty days of the first publication.

Election must be held on or before October 1st and requires a simple majority to pass.

Resolution

The resolution must be on a form prescribed by the Secretary of Revenue (see pages 6 & 7.) The resolution form shall be signed by all members of the governing body voting in favor of the opt out.

Dollar Amount

All Opt Outs must specify the additional dollar amount that may be requested per year of the term.

The amount of dollars of an opt out remains the same for the entire term. It does not increase by growth and CPI.

At no time can the sum of the amount of base taxes from the limitation plus the amounts from all opt outs create a levy that is greater than the maximum levy allowed in statute for the district.

Term Limit

The resolution must specify the beginning year and the number of years the Opt Out will be available. The governing body does not have to opt out again during that timeframe unless they need to exceed the amount they are currently receiving.

Any Opt Out passed prior to July 1, 2002 is considered a “forever opt out” and will not expire unless the governing body votes to dissolve it. “Forever Opt Outs” are available to use at any time.

Once an Opt Out is passed, the taxing entity has up to the determined duration to use it. **The entity can decide to use all, some, or none of the Opt Out amount available in any given year.** It is not required that the district use all of the opt out in the first year. This applies to all Opt Outs.

At the end of the time specified in the resolution, the Opt Out will expire. If a taxing district needs to exceed the limitation again, the board will need to go through the process to start a new opt out.

Opt Out Publication Requirements

- 1) Must publish within 10 days of decision
- 2) At least twice in legal newspaper—with 5 days between publications
- 3) Three newspaper columns in width and four inches in length or 1/6 page in size, whichever is greater
- 4) Must contain the Opt Out Resolution with heading “ATTENTION TAXPAYERS: NOTICE OF PROPERTY TAX INCREASE”

#3 & 4 are not mandatory for Opt Outs less than \$15,000.

For Opt Outs of \$15,000 or more #3 and 4 may be waived IF:

- A copy of the resolution is mailed to every property taxpayer
- AND a copy of resolution is printed in each official newspaper in the governing unit’s boundary

The publication of the resolution requires only the signature of the finance officer.

The above publication requirements are mandated by state law. [SDCL 10-13-36](#)

Failing to follow these specifications can result in the county auditor rejecting the opt out and not allowing the opt out to be levied.

Using the Opt Out

Reporting a New Opt Out

Once the governing board has finalized the resolution and publication requirements, the clerk needs to send the following documentation to the county auditor:

- Copy of the signed Opt Out resolution,
- Copies of the minutes of the meeting at which the Opt Out took place,
- Proof of publication (copy of actual publication may be requested) or proof of notification to taxpayers (which should include mailing list of taxpayers and all documents that were mailed,)
- The outcome of the election, if opt out was referred to a vote.

Requesting the Opt Out

Unless an opt out goes to a vote and fails, the opt out can be used in the next tax year. The governing board will need to include the amount to be levied on the same tax request form as the general tax request.

The clerk should show a breakdown of exactly how much of the opt out the taxing district wishes to levy. Do not assume the county auditor will know the intentions of the board.

South Dakota Codified Law

10-13-36. Excess tax levy authorized--Vote of governing body--Announcement requirements--Referendum election. The governing body of a taxing district may exceed the limit pursuant to § 10-13-35 through the imposition of an excess tax levy. The governing body of a taxing district may impose an excess tax levy with an affirmative two-thirds vote of the governing body on or before July fifteenth of the year prior to the year the taxes are payable. On any excess tax levy approved after July 1, 2002, the governing body of the taxing district shall specify in the resolution the year or number of years the excess tax levy will be applied.

The requirements for an announcement made pursuant to this section are as follows:

- (1) The decision of the governing body to originally impose or subsequently increase an excess tax levy shall be published within ten days of the decision;
- (2) Publication shall be made at least twice in the legal newspaper designated by the governing body pursuant to law, with no fewer than five days between publication dates, before the opt out takes effect;
- (3) The announcement shall be at least three newspaper columns in width and four inches in length or at least one-sixth of a page in size, whichever size is greater;
- (4) The announcement shall be headed with the following statement in a typeface no less than eighteen point type: "ATTENTION TAXPAYERS: NOTICE OF PROPERTY TAX INCREASE OF \$(fill in amount)." The remainder of the announcement shall consist of a reproduction of the "Resolution for Opt Out," including the amount that property taxes will be increased annually by the proposed opt out and a statement of the right to refer the decision of the board to a vote of the people as provided in this section. The secretary of revenue and regulation, in rules promulgated pursuant to chapter 1-26, shall prescribe a uniform form to be used by the taxing district for notification of taxpayers as required by this section.

However, the requirements of subdivisions (3) and (4) shall be waived if:

- (A) The opt out is for less than fifteen thousand dollars; or
- (B) A copy of the resolution for opt out is mailed to every property taxpayer in the local governmental unit, by first class mail or bulk mail, within twenty days of the decision to opt out; and
- (C) A copy of the resolution for opt out is printed in each official newspaper in the local governmental unit's boundaries.

For the purposes of subsections (A), (B), and (C), the first publication is not deemed to have occurred until three days after the mailing is sent or the resolution is delivered to the official newspaper.

The opt out decision may be referred to a vote of the people upon a resolution of the governing body of the taxing district or by a petition signed by at least five percent of the registered voters in the taxing district and filed with the respective governing body within twenty days of the first publication of the decision. The referendum election shall be held on or before October first preceding the year the taxes are payable. If the opt out is for the purpose of increasing the secondary road levy pursuant to § 31-12-27, only the registered voters within the area of the county not included in any municipality, organized civil township, or county road district organized pursuant to chapter 31-12 may petition or vote on the referred decision. The taxing districts may not exceed the levy limits provided in chapter 10-12 except for the provisions in § 10-12-36.

ATTENTION TAXPAYERS:
NOTICE OF
PROPERTY TAX INCREASE
OF \$_____

RESOLUTION FOR OPT OUT

THE GOVERNING BOARD OF _____ do state that the above said board is unable to operate under the tax limitation measure currently in statute. We therefore OPT OUT of such tax limitation in the amount of \$ _____ starting with calendar year _____ taxes payable in the calendar year _____. This opt out will be for _____ years, which will be through taxes payable in the calendar year _____. This action has been taken by the board and approved by at least a two-thirds vote of the board.

This decision may be referred to a vote of the people upon a petition signed by at least five percent of the registered voters in the district and filed with the governing body within twenty days of the first publication of this decision.

Unless this action is referred to a vote of the people and reversed by such vote, this resolution authorizes the county auditor to spread an excess levy to raise tax dollars in the above stated amount.

Signed _____	Board Chairman
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member

DATE _____

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ATTENTION TAXPAYERS:
NOTICE OF
PROPERTY TAX INCREASE
OF \$_____

RESOLUTION FOR OPT OUT AND VOTE TO BE HELD

THE GOVERNING BOARD OF _____ do state that the above said board is unable to operate under the tax limitation measure currently in statute. We therefore OPT OUT of such tax limitation in the amount of \$ _____ starting with calendar year _____ taxes payable in the calendar year _____. This opt out will be for _____ years, which will be through taxes payable in the calendar year _____. This action has been taken by the board and approved by at least a two-thirds vote of the board.

Also, be it resolved that the GOVERNING BOARD OF _____ will conduct an election to approve or disapprove the tax levy opt out pursuant to SDCL 10-13-36. The election will be held on _____.

Signed _____	Board Chairman
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member
_____	Board Member

DATE _____

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