

September 30, 2025

The Grant County Commission met in special session at 8AM with Commissioners Mach, Street, Hoff and Stengel present. Commissioner Tostenson was absent. Vice-Chairman Stengel called the meeting to order. Motion by Mach and seconded by Street to approve the agenda as presented. Motion carried 4-0. The purpose of this special meeting is to review and adopt the 2026 budget, 5-Year Hwy Plan and an executive session for personnel issue(s) per SDCL 1-25-2(1). Also in attendance were Commissioner Assistant Layher, States Attorney Schwandt, and Hwy Supt Peterson. Present from the public was Kathy Ward with The Valley Express.

Auditor Folk administered the oath of office for District 5 Commissioner Roger Hoff who was appointed by the Commission to complete the remainder of Marty Buttke's term.

**2026 Budget:** The Commission reviewed the final changes to the 2026 budget, the County's tax call for 2026, the levies for the General Fund, Road and Bridge Fund and the Jail Bond. Motion by Street and seconded by Mach to adopt the following list of revisions to the Provisional Budget for the 2026 final budget. Motion carried 4-0.

**CHANGES FOR 2026 ADOPTED BUDGET**

<b>GENERAL FUND</b>	<b>PROVISIONAL</b>	<b>ADOPTED</b>	<b>CHANGE</b>
REVENUE			
CASH APPLIED	755,168	218,081	-537,087
PROPERTY TAXES	5,725,229	5,728,492	3,263
TOTAL REVENUE CHANGES			-533,824
EXPENSE			
DEPARTMENT			
111 COMMISSIONERS	348,131	344,292	-3,839
120 ELECTIONS	86,879	86,441	-438
141 AUDITOR	401,624	395,444	-6,180
142 TREASURER	255,563	250,976	-4,587

151 STATES ATTORNEY	288,353	285,081	-3,272
161 GOV'T BUILDINGS	340,710	330,615	-10,095
162 DOE	173,956	171,665	-2,291
163 ROD	201,867	202,630	763
165 VSO	43,628	28,969	-14,659
166 PREDATORY ANIMAL	4,500	4,950	450
211 SHERIFF	897,592	904,563	6,971
212 JAIL	545,002	536,982	-8,020
411 SUPPORT OF POOR	80,400	100,400	20,000
435 ICAP	33,860	28,900	-4,960
436 VISITING NEIGHBORS	88,434	89,976	1,542
442 DEV. DISABLED	4,025	0	-4,025
444 MENTAL HEALTH CTR.	35,875	175	-35,700
511 LIBRARY	490,450	461,485	-28,965
514 HISTORICAL SOCIETY	8,070	0	-8,070
523 EXTENSION BUILDINGS	53,050	45,050	-8,000
611 4-H EXTENSION	171,926	169,747	-2,179
612 SOIL CONSERVATION	24,625	20,625	-4,000
615 WEED	122,473	121,328	-1,145
624 DRAINAGE	38,490	37,918	-572
711 PLANNING & ZONING	58,371	54,654	-3,717
721 TOURISM	31,969	32,969	1,000

TOTAL GENERAL FUND EXPENSE CHANGES			-123,988
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OPERATING TRANSFERS	2,070,880	1,687,734	-383,146
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<b>HIGHWAY FUND</b>	<b>PROVISIONAL</b>	<b>ADOPTED</b>	<b>CHANGE</b>
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REVENUE			
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CASH APPLIED	1,744,721	1,290,227	-454,494
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PROPERTY TAXES	369,081	369,273	192
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TOTAL REVENUE CHANGES			-454,302
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EXPENSES	7,206,989	5,812,103	-1,394,886
<b>EMERGENCY MANAGEMENT</b>	<b>PROVISIONAL</b>	<b>ADOPTED</b>	<b>CHANGE</b>
OPERATING TRANSFERS	118,211	117,064	-1,147
EXPENSES	194,449	193,302	-1,147
<b>JAIL DEBT SERVICE FUND</b>	<b>PROVISIONAL</b>	<b>ADOPTED</b>	<b>CHANGE</b>
PROPERTY TAXES	483,576	465,000	-18,576

Motion by Street and seconded by Mach to adopt the 2026 Budget Resolution to establish the tax call and levy. Motion carried 4-0. Resolution adopted.

2025-09

ANNUAL BUDGET FOR GRANT COUNTY, SD  
For the year January 1, 2026 to December 31, 2026

ADOPTION OF ANNUAL BUDGET FOR GRANT COUNTY, SOUTH DAKOTA

Whereas (7-21-5 thru 13) SDCL, provides that the Board of County Commissioners shall each year prepare a Provisional Budget of all contemplated expenditures and revenues of the county and all its institutions and agencies for such fiscal year and,

Whereas, the Board of County Commissioners did prepare a Provisional Budget and cause same to be published by law, and

Whereas, due and legal notice has been given to the meeting of the Board of County Commissioners for the consideration of such Provisional Budget and all changes, eliminations and additions have been made thereto.

NOW THEREFORE BE IT RESOLVED, that such provisional budget as amended and all its purposes, schedules, appropriations, amounts, estimates and all matters therein set forth, SHALL BE APPROVED AND ADOPTED AS THE ANNUAL BUDGET OF THE APPROPRIATION AND EXPENDITURES FOR Grant County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2026 and ending December 31, 2026 and the same is hereby approved and adopted by the Board of County Commissioners of Grant County, South Dakota this 30<sup>th</sup> day of September, 2025. The Annual Budget so adopted is available for public inspection during normal business hours at the office of County Auditor, Grant County, South Dakota. The accompanying taxes are levied by Grant County for the year January 1, 2026, through December 31, 2026.

BOARD OF COUNTY COMMISSIONERS of Grant County, South Dakota.  
Doug Stengel, Vice Chairman

William Street, Commissioner  
Roger Hoff, Commissioner  
Michael Mach, Commissioner

ATTEST:

Kathy Folk

County Auditor

COUNTY TAX LEVIES	DOLLARS	\$'s/1000
GENERAL COUNTY PURPOSES	\$5,728,492	3.774
COUNTY ROAD and BRIDGE (10-12-13)	369,273	.243
COUNTY JAIL BOND	465,000	.306
TOTAL TAXES LEVIED BY COUNTY	\$6,562,765	4.323

**5-Year Plan:** Auditor Folk reported there are changes to the 5-year Highway Plan since the hearing on September 2nd. The changes are due to the county not qualifying for two bridge BIG Grants for the 2026 construction season. Motion by Mach and seconded by Hoff to adopt the 5-year Highway Plan as presented and the following resolution. Motion carried 4-0. Resolution adopted.

#### **Grant County Resolution of Adoption**

##### **RESOLUTION 2025-10**

##### **A RESOLUTION ADOPTING THE GRANT COUNTY FIVE-YEAR HIGHWAY AND BRIDGE IMPROVEMENT PLAN**

WHEREAS, the South Dakota Department of Transportation Local Bridge and Improvement Grant Fund requires that in order to be eligible to apply for Bridge Improvement Grant funds, Counties are required to develop a five-year Highway and Bridge Improvement Plan, hereinafter referred to as Plan; and

WHEREAS, Grant County has utilized the South Dakota Department of Transportation, County Staff, the First District Association of Local Governments, Townships, and the general public in developing the various components of the Plan; and

WHEREAS, the Plan includes maps and lists identifying an inventory of highways and bridges, project needs, and revenue sources; and

WHEREAS, Grant County held a public meeting on September 2, 2025 to solicit input into the Plan, and the citizens who attended expressed an interest in the Plan; and

WHEREAS, the County will be able to use the Plan as a tool to budget for transportation enhancements and better coordinate transportation issues with other entities;

NOW, THEREFORE, BE IT RESOLVED BY THE GRANT COUNTY BOARD OF COUNTY COMMISSIONERS THAT THE GRANT COUNTY FIVE-YEAR HIGHWAY AND

BRIDGE IMPROVEMENT PLAN IS HEREBY ADOPTED AND IS RECOGNIZED AS THE HIGHWAY AND BRIDGE IMPROVEMENT PLAN FOR GRANT COUNTY.

Dated at Grant County, South Dakota this 30<sup>th</sup> day of September, 2025.

ATTEST: Kathy Folk  
Grant County Auditor

Doug Stengel  
Grant County Commissioner Vice Chair

**Open Meeting Laws:** States Attorney Schwandt reviewed the revised SD Open Meeting Laws from the SD Attorney General's Office with the Commission.

**Executive Session:** Motion by Mach and seconded by Street to enter executive session at 9:05 AM for the purpose of a personnel issue(s) pursuant to SDCL 1-25-2 (1). Motion carried 4-0. Commissioner Assistant Layher, States Attorney Schwandt and Auditor Folk were present. Vice-Chairman Stengel declared the meeting open to the public at 9:14 AM. Motion by Hoff and seconded by Street to approve hiring Maylee Dirden as Deputy Auditor at a rate of \$21.95 per hour effective 10-6-2025. Motion carried 4-0.

It is the policy of Grant County, South Dakota, not to discriminate against the handicapped in employment or the provision of service.

The next scheduled meeting dates will be October 7 and 21, and November 4 and 18, 2025 in the basement meeting room. All meetings begin at 8 AM. Motion by Street and seconded by Mach to adjourn the meeting. Motion carried 4-0. Meeting adjourned.

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Kathy Folk, Grant County Auditor

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Doug Stengel, Vice-Chairman, Grant County Commissioner