McPherson County Board of Commissioners
Minutes of Proceedings
September 22nd, 2026

The McPherson County Board of Commissioners met in regular session on Tuesday, September 22nd, 2026, in the Commissioners' chambers. Chairman Mark Opp called the meeting to order at 9:00AM. Members present in person were Neal Woehlhaff, Jeff Neuharth and Mike Mardian; Sid Feickert via phone. The full meeting can be viewed at https://www.youtube.com/@McPhersonCountySD

Neuharth moved Mardian seconded to approve the agenda of the September 22nd meeting. Upon roll call vote: Mardian, Neuharth, Feickert, Woehlhaff and Opp voted "Aye". Motion carried. No conflicts were declared.

Mardian moved and Neuharth seconded to approve the minutes of the September 1st Commissioner meeting. Upon roll call vote: Mardian, Neuharth, Feickert, Woehlhaff and Opp voted "Aye". Motion carried.

2027 BUDGET APPROVAL RESOLUTION:
The FY2027 Budget was reviewed in its final form and Resolution 26-17 was introduced.

RESOLUTION 26-17
"ADOPTION OF ANNUAL BUDGET FOR MCPHERSON COUNTY"

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 it 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 McPherson County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 2027 and ending December 31, 2027 and the same is hereby approved and adopted by the Board of County Commissioners of McPherson County, South Dakota, this 22nd day of September, 2026. The annual budget so adopted is available for public inspection during normal business hours at the office of the county auditor McPherson County, South Dakota. The accompanying taxes are levied by McPherson County for the year January 1, 2027, through December 31, 2027.

COUNTY TAX LEVIES

WITHIN GENERAL PURPOSE LEVIES:	TAX LEVY IN DOLLARS	$/1,000
*General County Purposes (10-12-9)	$1,808,659	1.651
WITHIN GENERAL PURPOSE LEVIES SUBTOTAL (10-12-21)	$1,808,659	1.651

OUTSIDE GENERAL PURPOSE LEVIES:	TAX LEVY IN DOLLARS	$/1,000
COUNTY ROAD & BRIDGE (10-12-13)	$150,000	0.141
WITHIN GENERAL PURPOSE AN OUTSITE GENERAL PURPOSE SUBTOTAL	$1,958,659	1.792
OTHER SPECIAL LEVIES:	TAX LEVY IN DOLLARS	$/1,000
Secondary Road (Unorg. PT-76) (13-12-27)	$365,577	0.384
TOTAL TAXES LEVIED BY COUNTY	$2,324,236	2.176

*As of September 22nd, 2026, these levies are not approved by the Department of Revenue

Board of County Commissioners of McPherson County, South Dakota

Mark Opp
Chairman

Sid Feickert
Vice-Chairman

Mike Mardian
Commissioner

Jeff Neuharth
Commissioner

Neal Woehlhaff
Commissioner

ATTEST:
Lindley Howard
McPherson County Auditor

Neuharth moved for the adoption of Resolution 26-17 and Feickert seconded the foregoing motion. Upon roll call vote, thereon: Opp, Feickert, Woehlhaff, Neuharth voted 'Aye'; Mardian voted 'Nay'. Motion carried, and resolution number 26-17 was declared duly adopted.

PUBLIC COMMENTS:

At 9:05AM the following public comments were heard: Linda Schauer, upcoming community meeting; Mike Mardian, apology. Full comments can be viewed at https://www.youtube.com/@McPhersonCountySD

OTHER MATTERS DISCUSSED AND ACTION TAKEN:

Highway Department

Hwy Superintendent Glenn Spitzer discussed upcoming mowing, graveling and other miscellaneous projects. Mardian moved and Neuharth seconded to table 'consider motion to rebuild approaches' until after executive session. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

Permit to Occupy Right of Way

Neuharth moved and Mardian seconded to approve the following permit to occupy right of way: Dickey Rural Telephone Cooperative to install buried fiber optic along 367th ave and crossing under 367th Ave between Section 1 T128N-R67W and Section 6 of T128N-R66W. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

Courthouse Maintenance

Mardian presented the mold and radon test results from the courthouse basement to the board. Radon levels are acceptable. There were areas with mold that will require additional cleaning. Woehlhaff moved and Neuharth seconded to move forward with the air shaft project as approved at the July 30th commission meeting. Upon roll call vote Neuharth, Feickert, Woehlhaff, Opp voted "aye"; Mardian abstained. Motion carried. Discussion was held on the sewer break at the courthouse, after seeing the break on camera it is minor and could be fixed by lining. Shane Moser will come to the October meeting and update the board. Plaster issues on the first-floor rotunda and entrance area of the courthouse were discussed.

Sheriff/Emergency Management

Sheriff Ackerman presented the calls for service report for August. Woehlhaff moved and Neuharth seconded to appoint Sam Schumacher to the Local Emergency Planning Committee board representing Long Lake Fire. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

CLAIMS APPROVED:

Bradeen Real Estate & Auctions, Sterling Truck, $38,000; Election Systems & Software, Election Supplies, $1,005.17; House of Glass, Keypad, $474.81; McPherson Co Treasurer, Truck Registration, $33.20; Safe Harbor, July/Aug Remittance, $51.50; SD Public Health Lab, Tests, $115.00; SD Sheriffs' Assoc, Conf Registration, $280.00.

Feickert moved and Neuharth seconded to approve the forgoing claims. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

INCREASED SALARIES:

Neuharth moved and Woehlhaff seconded to move Matt Waldner to full-time status as of 9/26/2026 at 27.61/hour. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

Non-Action Commission Discussion

Woehlhaff gave a report on the County Convention held last week.

Executive Session

Woehlhaff moved and Mardian seconded to enter executive session pursuant to SDCL 1-25-2 (1) and (3) at 9:40AM. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried. Neuharth and Mardian declared executive session concluded at 10:05AM.

As a result of executive session Mardian moved and Neuharth seconded to untable 'consider motion to rebuild approaches'. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

Mardian moved and Neuharth seconded to remove dirt from the right of way that has been added to Bruce Mack's approaches at the following locations: 1 approach in T126N R67W Section 17, NE1/4; 3 approaches in T126N R67W Section 9, W1/2; 3 approaches in T127N R67W Section 26 SW1/4; the dirt that was added will be removed and piled; the aforementioned approaches will be rebuilt with county dirt to the standard outlined in Ordinance 25-2: Access Approach Ordinance amending Zoning Ordinance 24-1. roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

Miscellaneous Items and Reports

Mardian moved and Woehlhaff seconded to approve the following reports: State's Attorney Secretary Hours Reports from August 2026; Sheriff's Calls for Service August 2026; Auditor's Account with the County Treasurer as of August 31st, 2026 as follows: total amount of deposits in Leola Bank, $62,234.87; total amount of actual cash, $902.10; Total amount of checks and drafts in Treasurers possession not exceeding three days,

$74,068.60; Itemized list of all items; CD's, $1,213,957.18; Super savings, $1,166,214.98; total, $2,517,377.73. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

At 10:15AM Mardian moved and Neuharth seconded to adjourn the meeting. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

The commission will hold a special meeting via Zoom on Thursday, September 24th beginning at 8:30AM. The next regular commission meetings will be held on October 6th at 9am and on Thursday, November 5th at 10am.

ATTEST:

Lindley Howard
McPherson County Auditor

Mark Opp
Chairman, Board of Commissioners