McPherson County Board of Commissioners
Minutes of Proceedings
October 6th, 2026

The McPherson County Board of Commissioners met in regular session on Tuesday, October 6th, 2026, in the Commissioners' chambers. Chairman Mark Opp called the meeting to order at 9:00AM. Members present in person were Neal Woehlhaff, Sid Feickert, Jeff Neuharth and Mike Mardian. The full meeting can be viewed at https://www.youtube.com/@McPhersonCountySD

Neuharth moved Feickert seconded to approve the agenda of the October 6th meeting. All voted in favor. Motion carried. No other conflicts were declared.

Woehlhaff moved and Neuharth seconded to approve the minutes of the September 22nd and September 24th Commissioner meeting. All voted in favor. Motion carried.

DRAINAGE COMMISSION:
At 9:04AM Neuharth moved and Mardian seconded to meet as the McPherson County Drainage Commission. All voted in favor. Motion carried.
Chairman Sid Feickert called the meeting to order at 9:04AM. Members present were Neal Woehlhaff, Jeff Neuharth, Mark Opp and Mike Mardian. A drainage concern in Willow township was briefly discussed, no action taken. No new permits have been submitted for the month of October. At 9:07AM Mardian moved and Opp seconded to adjourn the Drainage Commission meeting and resume meeting as the McPherson County Board of Commissioners. All voted in favor. Motion carried.

PUBLIC COMMENTS:
At 9:07AM public comment was heard from Bruce Mack, ordinance and process complaint. Full comments can be viewed at https://www.youtube.com/@McPhersonCountySD

RESOLUTIONS:

RESOLUTION 26-18
Revised 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

UNAPPROVED

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	1.705
WITHIN GENERAL PURPOSE LEVIES SUBTOTAL (10-12-21)	$1,808,659	1.705
OUTSIDE GENERAL PURPOSE LEVIES:	**TAX LEVY IN DOLLARS**	**$/1,000**
COUNTY ROAD & BRIDGE (10-12-13)	$150,000	0.141
WITHIN GENERAL PURPOSE AN OUTSITE GENERAL PURPOSE SUBTOTAL	$1,958,659	1.846
OTHER SPECIAL LEVIES:	**TAX LEVY IN DOLLARS**	**$/1,000**
Secondary Road (Unorg. PT-76) (13-12-27)	$365,577	0.384
TOTAL TAXES LEVIED BY COUNTY	$2,324,236	2.230

*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

Woehlhaff moved for the adoption of Resolution 26-18 and Mardian seconded the foregoing motion. Upon roll call vote, thereon: Opp, Feickert, Woehlhaff, Mardian, Neuharth voted 'Aye'. Motion carried, and resolution number 26-18 was declared duly adopted.

RESOLUTION 26-19

"PROVIDING FOR THE CANCELLATION OF CHECKS AND WARRANTS ISSUED BY MCPHERSON COUNTY OUTSTANDING FOR A PERIOD OF TWO (2) YEARS OR MORE"

WHEREAS, in accordance with SDCL 7-22-17, the board of county commissioners may, by resolution, cancel any check or warrant that has not been presented for payment at any time within the two years of the date on which the check or warrant was issued;

WHEREAS, the following is a list of checks and warrants outstanding prior to October 6th, 2024, and

UNAPPROVED

BE IT THEREFORE RESOLVED, that the following list of checks will be canceled in accordance with SDCL 7-22-17 and the County Treasurer will cease to carry these as outstanding checks unless they are redeemed on or before October 31st, 2026.

DATE	CHECK NUMBER	NAME	AMOUNT
9/24/2024	4806	Arlene Swenson	$45.00

Dated this 6th day of October, 2026.

ATTEST:

Lindley Howard
McPherson County Auditor

Mark Opp
McPherson County Commission Chairman

Woehlhaff moved for the adoption of Resolution 26-19 and Mardian seconded the foregoing motion. Upon roll call vote, thereon: Opp, Feickert, Woehlhaff, Mardian, Neuharth voted 'Aye'. Motion carried, and resolution number 26-19 was declared duly adopted.

OTHER MATTERS DISCUSSED AND ACTION TAKEN:

Marian Kallas – Concerned Citizen Informal Petition

Kallas read a statement and presented copies of a "Petition to Deny Conditional Use Permit". The informal petition is on file in the Auditor's Office.

Willem Hoffman

Hoffman presented questions and suggestions for amendments to Ordinance 2025-1. Feickert moved and Mardian seconded to request a State's Attorney opinion on the one-mile setback in section 5.33.01(2). All voted in favor. Motion carried. Mardian moved and Feickert seconded to ask the zoning board and board of adjustment to consider the citizen draft amendment to Chapter 5.33. All voted in favor. Motion carried. Request that the environmental study required by Section 5.33.07(1) for 26-CUP-04 be provided to the County Commission and the Board of Adjustment before the board decides the application or at the latest before any building permit issues. All voted in favor. Motion carried. Neuharth moved and Feickert seconded to recommend to the board of adjustment that any agreement for voluntary contributions bind to later owners, including after any sale or transfer; include security for payment; be recorded where the law allows; and be referenced in any permit the Board of Adjustment grants. All voted in favor. Motion carried.
Bill VanCamp spoke on behalf of the Leola Data Center and addressed several concerns that were brought up by Willem Hoffman. Public Comments were heard by: Roxanne Gill, questions on the voluntary donations; Garrett Heinz provided public comment with data center concerns later on in the meeting. Full comments and the entire meeting can be viewed at https://www.youtube.com/@McPhersonCountySD
Mardian moved and Woehlhaff seconded to table the Rod Sorrells agenda item until later in the meeting. All voted in favor. Motion carried.

Courthouse Maintenance

An update was given on various courthouse projects including the air shaft and ADA Lift replacement, Marian Kallas provided public comment. Sharon Guthmiller informed the board that JR Plumbing is on site maintaining the boiler valves and looking at the basement exhaust fans. Feickert relayed Shane Moser's opinion that the courthouse sewer break could be repaired by lining at a later date and does not require a full replacement. Commissioner Mardian requested that the roof door and roof house project be brought back before the commission for consideration at a future meeting.

UNAPPROVED

Highway Department

Glenn Spitzer provided an update on the installation of a bulk gasoline tank at the Leola Highway Shop. Agtegra was awarded the 2026 Leola bulk gasoline bid in January 2026 and will supply bulk gas for the tank once installation is complete. Due to the unavailability of the supplier awarded the 2026 Leola ethanol gasoline at the pump bid in January, the County will use Agtegra's ethanol gasoline at the pump bid for the remainder of 2026.

Emergency Management

Sheriff Ackerman informed the board that the County was awarded a $7,500 (includes a 20% soft match) grant to update the McPherson County Hazardous Materials Emergency Response Plan. Ackerman is in the process of writing a grant for a Local Emergency Planning Committee grant also.

Highway Department – Winter Maintenance

Derek Merkel and Ryan Sanborn joined the meeting to request winter maintenance on a road currently designated as minimum maintenance so it can be used for cattle feeding. Other roads in Merkel/Sanborn's area were also discussed. The Highway Department will attempt to provide some level of maintenance on the one-mile stretch as time, conditions and manpower allow.

Permit to Occupy Right of Way

Neuharth moved and Woehlhaff seconded to approve the following permits to occupy right of way: FEM to install power cable by boring between Section 9 and 16 of T126N-R70W; FEM to install power cable under the 360th Ave between Section 25 and 26 of T126N-R68W. All voted in favor. Motion carried.

County Credit Cards

Neuharth moved and Woehlhaff seconded to add a credit card for McPherson Sheriff 3, limit $1500; add a credit card for McPherson Sheriff 4, limit $1500; increase the credit card limit for Glenn Spitzer to $4000; increase McPherson County's overall credit card limit for all 7 cards to $13,000. All voted in favor. Motion carried.

Meeting Authorizations

Feickert moved and Mardian seconded to approve the following meeting authorizations: Brooke Mehlhaff & Hunter Heinrich, to attend soils workshop in October. All voted in favor. Motion carried.

State's Attorney

Commission Mardian asked State's Attorney Hoffman some questions about the part time US Attorney grant.

Mardian moved and Neuharth seconded to untable agenda item "Rod Sorrells". All voted in favor. Motion carried.

Rod Sorrells

Rod Sorrells joined the meeting via zoom and spoke briefly/took questions on the documents he provided to the commission.

Executive Session

Woehlhaff moved and Neuharth seconded to enter executive session pursuant to SDCL 1-25-2(3) at 11:25AM. All voted in favor. Motion carried.

UNAPPROVED

Feickert and Neuharth declared executive session concluded at 11:55AM. No Action Taken.

CLAIMS APPROVED:

Aberdeen Chrysler Center, Fuel Pump & Repair, $2,353.91; Agtegra, Hwy Supplies/Soil Dist., $3,607.59; Amazon, Supplies, $1,050.81; American Business Forms, Checks, $709.08; Art's Body Shop, Windshield Repair & Wipers, $187.00; ATT, Cellphone/Hotspot/IPads, $529.50; Auto Value, Hwy Supplies, $340.52; Best Western Hotel-Sioux Falls, Conf Hotel, $990.00; Butler, Hwy Supplies, $4,371.18; Cedar Shores, Doe Training Hotel, $565.28; Century Business Products, Printer Contracts, $70.25; CHS, Fuel/Propane, $37,011.37; Crawford Trucks & Equipment, Hwy Supplies, $302.89; CRS, Inmate Ins, $92.11; Curt's Repair, Oil Change/Hose, $261.84; Dickey Rural Telephone Coop, Server Maint/Antivirus, $165.84; Election Systems & Software, Media Burn, $65.38; Eureka City, Utilities, $220.75; Eureka Comm Health Services, Tests, $113.75; Eureka MFG, Highway Supplies, $4,953.00; FEM, Utilities, $495.40; Flint Hills, Hwy Supplies, $239,277.24; Galls Incorporated, Sheriff Supplies, $393.05; Vicki Geffre, Meals/Miles Reimb., $402.00; Gene's Oil, Fuel, $1,243.76; Heartland Waste, Utilities, $20.00; Lindley Howard, Reimbursement, $20.98; Kimball Midwest, Hwy Supplies, $606.96; Lakeside Lumber, Hwy/Sheriff Supplies, $158.42; Leola City, Utilities, $224.51; Linde Gas & Equipment, Hwy Supplies, $205.87; Mardian Construction, Wall Shaft Project, $7,363.45; McLeod's Printing, Absentee Envelopes/Tax Papers, $1,134.33; McPherson Co Herald, Publishing, $195.59; MDU, Utilities, $1,050.39; Menard's, Supplies, $80.13; Microfilm, Equip Rent, $274.00; Moser Excavating & Trucking, Sewer Pipe Video, $721.08; NW Blade, Publishing, $172.94; Pomp's Tire Service, Hwy Supplies, $1,805.64; Premier Equipment, Hwy Supplies, $588.68; Quality Inn, Ext State Fair Hotel, $1,272.00; Ramkota Hotel, DOE/St Attny Hotel, $1,232.00; Jackie Rau, Meal Reimb, $300.00; Ron's Service Center, Oil Change, $47.79; SD Dept of Public Safety, 2nd Half NCIC/NLETS, $2,340.00; SDACC CLERP, 3rd & 4th Qtr CLERP, $3,728.00; Share Corp, Hwy Supplies, $342.80; Taliaferro Law Firm, CAA, $564.60; Taliaferro Law Firm, CAA, $296.20; Thomson Reuters-West, September West Law, $890.90; Tri-State Water, Courthouse Water, $99.00; TrueNorth Steel, Hwy Supplies, $10,758.11; TwoTrees Technologies, Email Back-up, $81.00: USPS, ROD Stamps, $111.00; Valley FiberCom, Phone/Internet, $561.60; Vestis, Courthouse Supplies, $311.32; Visa, Hwy Supplies, $86.34; Visa, Hwy Supplies, $63.69; Visa, Subs/Postage/Supplies, $636.82; Cortrust, Direct Deposit Fee/Deliq Tax, $2,269.59; August 2026 Apportionment Remitted to Cities/Schools/Townships/Fire Districts, $28,325.65; State Treasurer, Money Due to State, $52,854.50; State Treasurer, Sales Tax, $1,502.29; SDACC, M&P July Fees, $144.00; September Payroll Reimbursements: Neal Woehlhaff, Miles, $770.70; Lindley Howard, Meals, $106.00; Tiffany Weiszhaar, Meals, $66.00; Brooke Mehlhaff, Meals, $266.00; Hunter Heinrich, Meals, $266.00; Henry Spitzer, Fuel Reimb, $41.00.

Feickert moved and Neuharth seconded to approve the forgoing claims. All voted in favor. Motion carried.

SALARIES OF OFFICERS AND EMPLOYEES:

Commissioners, $6,728.05; Auditor, $10,694.09; Treasurer, $10,600.73; State's Attorney, $6,450.48; Government Building, $4,874.00; Director of Equalization, $12,656.00; Register of Deeds, $10,600.73; Veteran Service Officers, $1,094.60; Sheriff, $11,866.43; Coroner, $250.00; Extension, $5,291.75; Weed, $1,500.00; Road & Bridge, $76,287.19; Emergency & Disaster, $1,536.67; Eureka Joint Law, $5,250.27; Leola Joint Law, $5,163.27.

McPherson County's Share of the following:
Social Security and Medicare: CorTrust Bank: $12,735.37
Insurance: American Family, $371.00; Avera, $6,233.99; Guardian Vision, $150.15; MetLife, $152.56; South Dakota Retirement System, $9,385.40; Colonial Life Vision, $70.07.

UNAPPROVED

Miscellaneous Items and Reports

Mardian moved and Woehlhaff seconded to approve the following reports: Sheriff's Calls for Service September 2026; VSO Hours August and September 2026; Register of Deeds statement of fees collected during the month of September 2026 for the amount of $2,848.25; Register of Deed's Modernization and Preservation fees collected during month of September 2026 for the amount of $250.00; Auditor's Account with the County Treasurer as of September 30th, 2026 as follows: total amount of deposits in Leola Bank, $109,340.70; total amount of actual cash, $896.00; Total amount of checks and drafts in Treasurers possession not exceeding three days, $23,069.46; CD's, $1,213,957.18; Super savings, $1,016,214.98; total, $2,363,478.32.All voted in favor. Motion carried.

At 1:00PM Woehlhaff moved and Mardian seconded to adjourn the meeting. Upon roll call vote Mardian, Neuharth, Feickert, Woehlhaff, Opp voted "aye". Motion carried.

The next regular commission meeting will be Thursday, November 5th beginning at 10AM. The next zoning meeting will be Tuesday, October 20th beginning at 9AM.

ATTEST:

Lindley Howard
McPherson County Auditor

Mark Opp
Chairman, Board of Commissioners

UNAPPROVED