

**AGENDA**  
**Codington County Board of Commissioners**  
**Codington County Court House, 14 1<sup>st</sup> Ave SE, Watertown SD**  
**Commission Chambers, Room #114**  
**9:00 a.m., Tuesday, March 10, 2026**

1. Pledge of Allegiance
2. Call for public comments. Public comment may be submitted in person or via telephone at 605-882-6248 or 605-882-6297
3. Conflict of interest items
4. Action to approve March 10, 2026, agenda
5. Action to approve March 03, 2026, minutes of the Board of Codington County Commissioners
6. Public hearing and action to approve Resolution 2026-04 for the issuance of economic development revenue bonds for The Village of Harmony Hill, Inc.
7. Action to approve plat resolutions
  - a. 2026-05 Bunkers Addition
  - b. 2026-06 Coteau Farm Addition
8. Monthly Reports
  - a. Auditor
  - b. Director of Equalization
  - c. Community Service Director
9. Discussion/possible action to approve purchase of snowplow for Highway Assistant Supt.
10. Discussion/possible action to approve quote for Rip/Rap Project along CR 7
11. Discussion/possible action to approve quote for Culvert Replacement Project on CR 7
12. Action to approve the Auditor's Acct. w/Treasurer and note monthly Register of Deeds fees
13. Action to approve abatement applications
14. Action to approve claims for payment
15. Action to approve automatic budget supplements
16. Action to approve personnel changes
17. Action to approve travel requests
18. Public Notices – a possible quorum of Commissioners could be in attendance at:
  - a. Weed/Towns & Townships Annual meeting, March 11<sup>th</sup>, 2026, 6:00 p.m., Extension Center Complex
19. Old Business
20. New Business
21. Open
  - a. Public Comments
  - b. Commission Comments
22. Action to enter into Executive session pursuant to SDCL 1-25-2

- (1) Discussion of personnel issues (SDCL 1-25-2(1))
- (2) Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters (SDCL 1-25-2(3))
- (3) Preparing for contract negotiations or negotiating with employees or employee representatives (SDCL 1-25-2(4))
- (4) Discussion of pricing or marketing strategies when public disclosure may harm the competitive position of the county owned business (SDCL 1-25-2(5))
- (5) Discussion of information pertaining to the protection of public or private property (SDCL 1-25-2(6))

**23. Action to adjourn upon completion of agenda items**

**Codington County does not discriminate on the basis of race, color, national origin, sex, religion, age, or disability in employment or the provision of service.**

**Official Proceedings  
County of Codington  
Codington County Court House  
14 1<sup>st</sup> Ave SE  
Watertown, SD 57201**

March 03, 2026

The Codington County Commissioners met in regular session at 9:00 a.m., Tuesday, March 03, 2026, at the Codington County Court House. Commission members present were: Lee Gabel, Tyler McElhany, Myron Johnson, Troy VanDusen, and Randall Schweer; Chair VanDusen, presiding. The pledge of allegiance was led by Commissioner McElhany.

**CALLS FOR PUBLIC COMMENT AND CONFLICT OF INTEREST ITEMS**

Chair VanDusen called for public comments to be taken up during the open portion of the meeting; none were offered. There were no conflict-of-interest items to note.

**AGENDA APPROVED**

Motion by Johnson, second by McElhany, to approve the amended agenda for March 03, 2026, amend the agenda to move executive session before monthly reports; all voted aye; motion carried.

**MINUTES APPROVED**

Motion by Johnson, second by Schweer, to approve the minutes of February 25, 2026; all voted aye; motion carried.

**REQUEST TO SELL ALCOHOL AT EXTENSION COMPLEX /BOYS & GIRLS CLUB EVENT**

Kelly Jaderborg, Director of Resource Development, with the Watertown Boys and Girls Club, met with the Board to request authorization to sell alcohol during the Blue Door Derby Camel Races event, scheduled for April 24<sup>th</sup>, 2026, at the Codington County Extension Center Complex. A liquor license will be transferred from Dempsey's for this event. Motion by Johnson, second by McElhany, to approve this request; all voted aye; motion carried.

**EXECUTIVE SESSION**

Motion by Schweer, second by Johnson, to enter into executive session, per SDCL 1-25-2 (2) consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters (SDCL 1-25-2(3)) at 9:04 a.m.; The Board returned to regular session at 9:23 a.m., no action was taken. Human Resource Representative, Natalie Remund, States Attorney, Alison Bakken, Community Service Director, Sara Foust, and Public Health Nurse, Codi Storm, were present for executive session.

**MONTHLY REPORTS**

**4-H Youth Program Advisor, Jodi Loehrer**, updated the Board: Our 4-H Shooting Sports Spaghetti Feed is on Sunday, March 8, at the Codington County Extension Complex. It will be from 11 AM – 2 PM. Shooting Sports continues Tuesday and Thursday nights. Many of our 4-H youth have been competing on weekends in shoots around the state. Our 4-H Shooting Sports raffle has just begun and tickets are available from 4-H shooting sports youth and at the Extension Office. Codington County has one youth, Trysan Jones, along with thirteen other SD 4-H youth, attending the Citizenship Washington Focus & Ignite 2026 Conference, March 24-29 in DC. CWF & Ignite will continue the mission of empowering teens to become informed and engaged citizens, while offering expanded opportunities for collaboration, innovation, and inspiration alongside peers from across the country.

We have a 4-H sewing workshop on Saturday, March 28, that will be led by the Magic Needlers Quilt Guild. I will be attending the SD Association of Extension Professionals and 4-H Spring Conference in Rapid City, March 31 – April 2. Summer Programming is being planned. **Veterans Service Officer, Jay Roberts**, updated the Board: metrics for the month, 127 open claims (working claims) 53 pending action from VA, 51 completed (YTD), Hamlin 15 open (working claims) 6 pending from VA, 8 completed (YTD), currently working for 9 veterans and have completed 0 claims for veterans from outside our county; \$9,956 for the month February 2026, increase in monthly compensation for veterans or their dependents YTD monthly increase \$24,412; \$72,535 for the month of February 2026, retro-payment to bring a claim current to monthly compensation YTD retro-payments \$177,468; 3 veteran DAV transports in February, 2 - currently scheduled for March, currently 4 drivers with 1 application being processed to become a driver; CURRENT – Normal day-to-day business processing claims; Aventura reached out to do an outreach event; FUTURE – meeting with the commanders on March 3, 2026 at the VFW; radio shows KWAT – 8:30 and KXLG – 9:05 on March 5<sup>th</sup>, 2026; March 21, 2026, at 10:00 a.m. M-Day Pre-Retirement Seminar held at the Watertown Readiness Center; March 24, 2026 from 5:00 p.m. to 7:00 p.m. What’s Brewing outreach event at the Watertown Readiness Center, SDDVA will provide information on the following: burial benefits including grave markers, SD State Veterans Cemetery, SD State Veterans Home; Sioux Falls VHA will provide information on the following: VA Health Care eligibility, caregiver support, including respite care, nursing care, and nursing home services.

#### **ANNUAL BID LETTING OF HIGHWAY SUPPLIES AND WEED CHEMICALS**

January 27<sup>th</sup>, 2026, at 10:30 a.m. was the opening of bids for annual Highway supplies and Weed chemicals, the following bids were opened and announced:

#### **Concrete Pipe, Pre-Stressed Bridge Deck, and Concrete Box Culverts**

##### **Rinker Materials, Rapid City, SD**

- a. Concrete Pipe: 24” \$45.01 plf; 36” \$82.67 plf; 60” \$220.48 plf
- b. Pre-Stressed Concrete Bridge Deck: 40’ \$12,496.00 each; 50’ \$16,000.00 each
- c. Concrete Box Culverts: no bid

##### **CemCast Pipe & Precast, Hartford, SD**

- a. Concrete Pipe: 24” \$58.81 plf; 36” \$115.04 plf; 60” \$321.23 plf
- b. Pre-Stressed Concrete Bridge Deck: no bid
- c. Concrete Box Culverts: 8’x 8’ \$723.94; 10’x10’ \$877.50

#### **Metal Pipe Culverts**

**Highway Supt., Randy Falvey**, informed the Board that Codington County will use Beadle County’s bid award again this year.

#### **Liquid Asphalt**

##### **Flint Hills Resources, Marshall, MN**

- a. ALL AE 150S \$638.00 per ton; CSS-1H \$584.00 per ton; CSS-1HD30 \$494.00 per ton; CSS-1HD50 \$388.00 per ton

##### **Jebro Inc., Sioux City, IA**

- a. MC70 \$1,117.21 per ton; MC 3000 \$893.42; no bid for the following - ALL AE 150 thru 200, 150 S per ton; CSS-1H, CSS 1HD30 & CSS 1HD50 per ton

**Diesel Fuel and Gasohol**

**Coles Petroleum, Madison, SD**

**Watertown Shop**

- a. Diesel Fuel #2, \$2.67 per gal
- b. Diesel Fuel #1, \$2.75
- c. E-10 \$2.38 per gal

**Out Shops**

- a. Diesel Fuel #2, \$2.67 per gal
- b. Diesel Fuel #1, \$2.75 per gal

**Sioux Valley Coop, Watertown, SD**

**Watertown Shop**

- a. Diesel Fuel #2, \$2.39 per gal
- b. Diesel Fuel #1, \$2.58 per gal
- c. E-10 \$2.32 per gal

**Out Shops**

- a. Diesel Fuel #2, \$2.54 per gal
- c. Diesel Fuel #1, \$2.73 per gal

**Pea Gravel**

**Northern Con-Agg., Plymouth, MN**

- a. \$7.65 per ton

**Basin, Hayti, SD**

- a. \$11.00 per ton

**Duininck, Inc., Prinsburg, MN**

- a. \$16.50 per ton

**Gravel Crushing (crushing only)**

**Brownlee Construction, Inc., Watertown, SD**

- a. \$2.94 per ton

**ASPHALT PATCHING MATERIAL**

**Duininck, Inc., Prinsburg, MN**

- a. Cold Mix \$175.00 per ton
- b. Hot Mix: ½" \$81.00 per ton, ¾" \$78.00 per ton, ½" mixed with virgin material \$94.00 per ton.

**WEED CHEMICALS**

**VanDiest Supply Co., Granite Falls, MN**

- Aq. Glyphosate – Nufarm \$20.64 per gal
- Glyphosate - Tenkoz \$16.94 per gal
- Plateau Basf \$101.59 per gal.
- 2-4D Amine \$17.34/265 gal. tote
- Tordon 22K \$49.03/2.5 gal
- Non-Ionic Surfactant \$9.44 Brewer (90-10)

**Nutrien Solutions, Spearfish, SD**

- Aq. Glyphosate – AquaNeat \$22.90 per gal
- Glyphosate – Roundup Pro \$21.20 per gal; Mad Dog 5.4/\$17.70; Makaze 4.1/\$16.00
- Plateau \$104.90 per gal; Panoramic \$89.50 per gal; Panoramic \$87.70/2.5 gal.

2-4D Amine – Platoon \$16.10/2.5 gal; \$16.05/30 gal; \$15.20/265 gal.; Alligare - \$16.10/2.5 gal;  
\$16.05/30 gal; \$15.20/270 gal  
Tordon 22K \$50.70 per gal.  
Non-Ionic Surfactant – Drexel (90-10) \$9.20; Activator 90/\$18.20; Liberate \$24.60

**Dakota Ag Center,**

Aq. Glyphosate - Aquamaster \$26.40 per gal  
Glyphosate – Roundup Pro \$26.44 per gal  
Plateau \$156.47 per gal  
2-4D Amine - Alligare \$19.23 per gal  
Tordon 22K – Triumph 22K \$49.80 per gal  
Non-ionic Surfactant – Swarm 90/\$11.67

**AWARD OF BIDS FOR HIGHWAY SUPPLIES**

**Concrete Pipe, Pre-Stressed Bridge Deck, and Concrete Box Culverts**

**Rinker Materials, Rapid City, SD**

- a. Concrete Pipe: 24” \$45.01 plf; 36” \$82.67 plf; 60” \$220.48 plf
- b. Pre-Stressed Concrete Bridge Deck: 40’ \$12,496.00 each; 50’ \$16,000.00 each

**CemCast Pipe & Precast, Hartford, SD**

- a. Concrete Box Culverts: 8’x 8’ \$723.94; 10’x10’ \$877.50

**Sioux Valley Coop, Watertown, SD**

**Watertown Shop**

- d. Diesel Fuel #2, \$2.39 per gal
- e. Diesel Fuel #1, \$2.58 per gal
- f. E-10 \$2.32 per gal

**Out Shops**

- b. Diesel Fuel #2, \$2.54 per gal
- d. Diesel Fuel #1, \$2.73 per gal

**Liquid Asphalt**

**Flint Hills Resources, Marshall, MN**

- a. ALL AE 150S \$638.00 per ton; CSS-1H \$584.00 per ton; CSS-1HD30 \$494.00 per ton; CSS-1HD50 \$388.00 per ton

**Jebro Inc., Sioux City, IA**

- a. MC70 \$1,117.21 per ton; MC 3000 \$893.42; no bid for the following - ALL AE 150 thru 200, 150 S per ton; CSS-1H, CSS 1HD30 & CSS IHD50 per ton

**Pea Gravel**

**Northern Con-Agg., Plymouth, MN**

- a. \$7.65 per ton

**Gravel Crushing (crushing only)**

**Brownlee Construction, Inc., Watertown, SD**

- a. \$2.94 per ton

**ASPHALT PATCHING MATERIAL**

**Duininck, Inc., Prinsburg, MN**

- a. Cold Mix \$175.00 per ton
- b. Hot Mix: ½” \$81.00 per ton, ¾” \$78.00 per ton, ½” mixed with virgin material \$94.00 per ton.

**METAL PIPE CULVERTS BID**

**Corrugated Metal Pipe, True North Steel, Huron, SD**

- a. 2 2/3' x 1/2" corrugation pipe
  - 18"x16 ga. \$24.00 plf
  - 24"x16 ga. \$30.40 plf
  - 30"x14 ga. \$40.00 plf
  - 36"x14 ga. \$57.80 plf
- b. 5"x1" corrugation
  - 60"x14 ga. \$99.12 plf
  - 72"x12 ga. \$162.96 plf
  - 96"x12 ga. \$218.40 plf
  - 108"x12 ga. \$243.60 plf
- c. 5"x1" corrugation arch
  - 60" class 66"x51" 12 ga. \$149.85 plf
  - 72" class 81"x59" 12 ga. \$179.45 plf
  - 108" class 128"x83" 12 ga. \$268.25 plf

**Bridge Lumber**

**True North Steel, Huron, SD**

- a. Plank 3"x12" x 20' \$242.13

Motion by Gabel, second by McElhany, to accept the above listed bids, as recommended by the Highway Supt., a substitute motion by Gabel, second by McElhany, to purchase corrugated metal pipe and bridge lumber from the Beadle County bid award in its entirety, and as recommended by Highway Supt; all voted aye; motion carried; back to the original motion to accept the above listed bids, as recommended by the Highway Supt., all voted aye; motion carried.

**AWARD OF WEED CHEMICALS**

**Aquatic Glyphosate**

Van Diest Supply – Nufarm - \$20.64/gal.

**Roundup Pro**

Nutrien Solutions – Mad Dog 5.4 - \$17.70/gal

Nutrien Solutions – Makaze – 4.1 \$16.00/gal

**Plateau**

VanDiest Supply – Plateau - \$101.59/gal

Nutrien Solutions - Panoramic \$87.70/2.5 gal

**2-4D Amine**

Nutrien Solutions – Platoon \$16.10/2.5 gal

Nutrien Solutions - Platoon \$15.20/265 gal

Nutrien Solutions – Alligare \$16.10/2.5 gal

Nutrien Solutions – Alligare \$15.20/270 gal

**Tordon 22K**

VanDiest Supply – Tordon 22K \$49.03/2.5 gal

**Non-ionic Surfactant**

Nutrien Solutions – Drexel Surf-Ac 910/\$9.20

Nutrien Solutions – Activator 90/\$18.20

Nutrien Solutions – Liberate/\$24.60

Motion by Johnson, second by McElhany, to accept the above listed bids, as recommended by the Weed Supervisor, all voted aye; motion carried.

**NOTE ANNUAL MEETINGS OF THE WEED BOARD AND TOWNSHIPS**

The annual meeting of the Codington County Weed Board and Codington County Townships and soup supper will be held on Wednesday, March 11<sup>th</sup>, 2026, at 6:00 p.m., at the Codington County Extension Center Complex.

**OLD BUSINESS**

Commissioner Gabel informed the Board that work continues on putting up the pre-cast panels on the new jail. Front of the jail is nearly complete and working on internal walls that are precast.

**OPEN**

**Public Comments** – James Simons, voiced his concerns to the Board about Flock cameras safety and his concerns with the company and for what they use their information. He asked the Board to reconsider the 60-day trial period and before the Flock cameras would be purchased they would hold a public hearing on this matter.

**ADJOURNMENT**

Upon conclusion of all business to come before the Board, a motion was made by McElhany, second by Schweer to adjourn at 9:49 a.m., all voted aye; motion carried.

ATTEST:

---

Brenda Hanten  
Codington County Auditor

Codington County does not discriminate on the basis of color, national origin, sex, religion, age, or disability in employment or the provision of service.

Published once at the total approximate cost of \$ \_\_\_\_\_

**RESOLUTION NO. 2026-04**

**RESOLUTION GIVING APPROVAL TO A PROJECT WITH THE VILLAGE OF HARMONY HILL, INC (THE "CORPORATION"), AND GIVING APPROVAL AND AUTHORIZATION FOR THE ISSUANCE OF ECONOMIC DEVELOPMENT REVENUE BONDS, SERIES 2026 (THE VILLAGE OF HARMONY HILL, INC) OF CODINGTON COUNTY, SOUTH DAKOTA, IN ONE OR MORE TAX-EXEMPT AND/OR TAXABLE SERIES, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$30,000,000 FOR THE PURPOSE OF PROVIDING FUNDS TO BE LOANED TO THE CORPORATION TO FINANCE THE PROJECT DESCRIBED HEREIN; APPROVING THE FORM OF BONDS, LOAN AGREEMENT AND OTHER DOCUMENTS WITH RESPECT TO SAID BONDS AND AUTHORIZING THE EXECUTION AND DELIVERY OF SUCH DOCUMENTS, AND THE SALE OF SAID BONDS; MAKING CERTAIN FINDINGS AND DETERMINATIONS WITH RESPECT TO SAID PROJECT; APPROVING THE TAX-EXEMPT SERIES OF BONDS FOR PURPOSES OF SECTION 145 OF THE INTERNAL REVENUE CODE OF 1986; AND AUTHORIZING THE EXECUTION AND DELIVERY OF CERTAIN RELATED INSTRUMENTS.**

WHEREAS, Codington County, South Dakota (the "County") is a political subdivision and corporate body duly organized and existing under the Constitution and the laws of the State of South Dakota (the "State"); and

WHEREAS, the purpose of Chapter 9-54 of the South Dakota Codified Laws (the "Act") as found and determined by the legislature is to promote the welfare of the State by the provision of necessary economic development facilities; and

WHEREAS, the County Commission (the "County Commission") has received from The Village of Harmony Hill, Inc., a South Dakota nonprofit corporation (the "Corporation"), a proposal that the County undertake to finance a Project (as hereinafter described) through the issuance of economic development revenue bonds (the "Series 2026 Bonds") pursuant to the Act, the proceeds of which to be used by the Corporation; and

WHEREAS, the proceeds of the Series 2026 Bonds will be used to finance construction of a new 62-unit Independent Living facility on the existing campus with renovations to the existing commons building. The new building will be 110,000 square feet and will consist of 31, 2-bedroom units and 31, 1-bedroom units. In addition, a 700 square feet addition and 7,500 sq remodel of the existing commons will take place. Work will include a wood-framed addition to the south of the commons, a car port, remodel of the corridors on the 1<sup>st</sup> and 2<sup>nd</sup> levels to & from the new independent living project, construction of a production kitchen in the existing garage and costs incidental to the issuance of the Series 2026 Bonds (collectively, the "Project"); and

WHEREAS, the County desires to facilitate the selective development of the community and help provide the range of services and employment opportunities required by its population, and the Project shall assist the County in achieving those objectives; and

WHEREAS, the County has been advised by representatives of the Corporation that conventional commercial financing to pay the costs of the Project is available only on a limited basis and at such high costs of borrowing that the economic feasibility of operating the Project would be significantly reduced,

but the Corporation has also advised this County Commission that with the aid of County financing and its lower borrowing cost the Project is economically more feasible; and

WHEREAS, prior to the issuance of bonds, Section 147(f) of the Internal Revenue Code of 1986 (the "Code") and SDCL 9-54-12 requires that the County conduct a public hearing on the Project and the proposed financing with at least 7 days' advance notice of such hearing to be published on the County's website (the "Public Hearing"), and such notice was posted on the County's primary public website in accordance with Treasury Regulation § 1.147(f)-1 (the "Notice of Public Hearing"), and said public hearing was held by the County, on behalf of the County, as issuer of the Series 2026 Bonds, at 9:00 a.m., or soon thereafter as practicable, on the date hereof in accordance with the Notice of Public Hearing; and

WHEREAS, the County desires to approve of the Project and authorize the issuance of the Series 2026 Bonds and related documents.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION AS FOLLOWS:

**Section 1. Findings.** In furtherance of the provisions of the Act, and in order to promote, stimulate, and develop the general economic welfare and prosperity of the County and of the State through the promotion and advancement of commercial and industrial development and to encourage and assist in the expansion of business in said County and State by providing greater employment opportunities, thus promoting the general welfare of the citizens of said County and State, and based upon the information available to this County Commission, it is necessary and advisable and in the best interest of said County to loan the proceeds of the Series 2026 Bonds hereinafter described to the Corporation, to provide funds to pay certain costs in connection with the financing of the Project, and to issue for the aforesaid purposes the Economic Development Revenue Bonds (The Village of Harmony Hill, Inc.), Series 2026 of said County, in one or more tax-exempt or taxable series, in an aggregate principal amount not to exceed \$30,000,000. The Series 2026 Bonds shall be issued pursuant to the Resolution, and the proceeds of the Series 2026 Bonds shall be loaned to the Corporation to finance the Project pursuant to the Loan Agreement (the "Loan Agreement"), by and between the County and the Corporation. The governing body hereby finds and declares that the Project will promote the welfare of said County and the State. The Project constitutes properties, real and personal, used or useful in connection with one or more revenue-producing enterprises within the meaning of the Act; that the availability of the financing under the Act and willingness of the County to furnish such financing is a substantial inducement to the Corporation to undertake the Project; that, based upon representations of the Corporation, the Project would not be undertaken but for the availability of County revenue bond financing; and that the effect of the Project, if undertaken, shall promote the general welfare of the State. The Bonds are intended to qualify as qualified 501(c)(3) bonds within the meaning of Section 145 of the Code

**Section 2. The Series 2026 Bonds.** The Series 2026 Bonds, substantially in the form of the draft thereof on file with the County on this date shall be and the same is, in all respects, hereby authorized, approved and confirmed, and the Chairman, County Auditor, and other appropriate officials shall be and they are hereby authorized and directed to execute and seal the Series 2026 Bonds and to deliver the Series 2026 Bonds to the purchasers thereof, for and on behalf of the County, upon receipt of the purchase price, and to deposit the proceeds thereof in the manner provided for by the Loan Agreement .

**Section 3. Sale of the Series 2026 Bonds; Bond Purchase Agreement.** The County does hereby authorize the sale of the Series 2026 Bonds, such Series 2026 Bonds to be in one or more series, in an aggregate principal amount not to exceed \$30,000,000 to bond purchaser, to bear interest and to mature as set forth therein, at a purchase price of not less than 100% of the principal amount plus accrued interest. The County does hereby authorize and approve the execution and delivery of a Bond Purchase Agreement dated as of the date of the sale of the Series 2026 Bonds (the "Bond Purchase Agreement"), by and among

the County, the Corporation and bond purchaser, such Bond Purchase Agreement to be substantially in the form and content of the draft thereof to be filed with the County when executed, and is hereby approved, with such changes therein as shall be approved by the Chairman or County Auditor, with the advice of the County Attorney, and the execution thereof shall constitute conclusive evidence of their approval and the County's approval of any changes or revisions therein from the form of Bond Purchase Agreement approved hereby.

**Section 4. Loan Agreement.** The Loan Agreement and Note are pledged as security for the Series 2026 Bonds and the interest thereon, and the Loan Agreement shall be, and they are, in all respects, hereby authorized, approved and confirmed, and the Chairman and County Auditor shall be and they are hereby authorized and directed to execute and deliver said documents in the form and content of the draft thereof on file with the County on this date, with such changes therein as shall be approved by the Chairman or County Auditor with the advice of the County Attorney, and the execution thereof shall constitute conclusive evidence of their approval and the County's approval of any changes or revisions therein from the form Loan Agreement approved hereby.

**Section 5. Note.** Pursuant to the Loan Agreement, the Corporation will issue to the County its Promissory Note dated as of the date of the issuance of the Series 2026 Bonds (the "Series 2026 Note") to evidence its obligations under the Loan Agreement. The Series 2026 Note will be in a principal amount not less than the principal amount of the Series 2026 Bonds and have similar prepayment provisions, maturities, and interest rates as the Series 2026 Bonds. The County hereby approves the assignment of the Series 2026 Note by the County for the benefit and security of the Series 2026 Bonds.

**Section 6. Tax Exemption Agreement.** The County does hereby authorize and approve the execution and delivery of a Tax Exemption Agreement relating to the tax-exempt series of the Series 2026 Bonds (the "Tax-Exempt Bonds"), dated as of the date of the issuance of the Tax-Exempt Bonds (the "Tax Exemption Agreement"), between the Corporation and the County; such Tax Exemption Agreement to be substantially in the form and content of the draft thereof on file with the County on this date, is hereby approved, with such changes therein as shall be approved by the Chairman or County Auditor with the advice of the County Attorney, and the execution thereof shall constitute conclusive evidence of their approval and the County's approval of any changes or revisions therein from the form of Tax Exemption Agreement approved hereby.

**Section 7. Offering Document.** Any preliminary official statement and/or final official statement or other offering document which may be used in connection with the sale and issuance of the Series 2026 Bonds shall be in such form as shall be approved solely as to and for purposes of distribution by the Chairman, or any other official of the County named in Section 12 herein, with the advice of bond counsel. The Chairman and each other official of the County named in Section 12 herein shall be and hereby are authorized and directed to execute any such preliminary official statement and/or final official statement or other offering document relating to the Series 2026 Bonds.

**Section 8. Bond Opinion.** The County Auditor of the County shall obtain a copy of the proposed approving legal opinion of bond counsel for the Bond, such opinion to be rendered by Meierhenry Sargent LLP, Sioux Falls, South Dakota, and shall cause such opinion to be filed in the offices of the County Auditor.

**Section 9. Limited Obligations.** The Series 2026 Bonds, together with the interest thereon, shall be limited obligations of the County payable solely out of the payments, revenues and receipts received by the County pursuant to the Loan Agreement and Series 2026 Note, which payments, revenues and receipts are hereby and pursuant to the Loan Agreement pledged and assigned for the payment of the Series 2026 Bonds and shall be used for no other purpose than to pay the principal of and interest on the

Series 2026 Bonds, except as may be otherwise expressly authorized in the Loan Agreement . The Series 2026 Bonds and the interest thereon shall not constitute an indebtedness of the County within the meaning of any constitutional provision or statutory limitation and shall not constitute or give rise to a pecuniary liability of the County or its officers, agents or employees, or a charge against the County’s general credit or taxing power.

**Section 10. Reimbursement Declaration.** The Corporation has paid, and will continue to pay, certain costs of the Project prior to the date of issuance of the Bonds that it expects to reimburse with proceeds of the Bonds. The County hereby adopts a declaration of official intent with respect to the Corporation’s reimbursement of such expenditures, in accordance with Section 1.150-2 of the United States Treasury Regulations. The maximum amount of Bonds to be used for such purpose shall not exceed \$30,000,000.

**Section 11. Severability; Exhibits on File.** If any section, paragraph, clause, or provision of this Resolution shall be held invalid, the invalidity of such section, paragraph, clause, or provision shall not affect any of the other provisions of this Resolution. All documents herein referred to shall be maintained on file in the office of the County Auditor and are available for inspection by any interested party during normal business hours.

**Section 12. Authority of County Officers.** The Chairman, County Auditor, State’s Attorney and other County officials shall be and they are hereby authorized to execute and deliver for and on behalf of the County any and all other agreements, instruments, certificates, documents or other papers and to perform such other acts as they may deem necessary or appropriate in order to implement and carry out the matters herein authorized and in the documents authorized and approved herein.

**Section 13. Approval Pursuant to Section 147(f) of the Code.** To the fullest extent required by Section 147(f) of the Code, the County hereby approves of the issuance of the Tax-Exempt Bonds, in one or more series, pursuant to a plan of finance in an aggregate principal amount not to exceed \$30,000,000 and to finance the Project as described in the Notice of Public Hearing.

**Section 14. Effective Date.** This Resolution shall take effect following (i) the 20th day following its publication unless suspended by a referendum, and (ii) the holding of the Public Hearing to the satisfaction of the County Commissioners.

Adopted at Watertown, South Dakota this 10th day of March 2026

The above and foregoing resolution was moved for adoption and seconded, and upon roll call the Chairman declared the resolution to be duly passed and adopted.

(SEAL)

\_\_\_\_\_  
Chairman

ATTEST:

\_\_\_\_\_  
County Auditor

**RESOLUTION 2026-05**

A Resolution to approve the platting of Bunkers Addition in the County of Codington, South Dakota

BE IT RESOLVED by the County Commissioners of Codington County, South Dakota, as follows:

That an examination has been made of the plat entitled:

Bunkers Addition located in Government Lot 4 of Section 17, Township 116 North, Range 53 West of the 5<sup>th</sup> P.M.; Codington County, South Dakota (Pelican Township), and that the County Planning Commission of the said County has recommended approval of the said plat, and it also appearing that the plat and survey accompanying the same has been executed according to law.

NOW, THEREFORE, said plat is hereby approved and the County Auditor of Codington County, South Dakota, is hereby authorized to endorse on the said plat a copy of the Resolution and to certify to the same thereon.

The above and foregoing resolution was moved for adoption by Commissioner , and second by Commissioner ; all voted aye; whereupon the Chair of the Board of County Commissioners declared the same to be duly passed and adopted.

Dated this 10<sup>th</sup> day of March 2026, at Watertown, Codington County, South Dakota

---

Tyler McElhany  
Commission Vice-Chair, Codington County, South Dakota

STATE OF SOUTH DAKOTA

§

COUNTY OF CODINGTON

I, the undersigned, the duly appointed, elected, qualified, and acting County Auditor of Codington County, South Dakota, do hereby certify that the foregoing is a true and correct copy of Resolution 2026-05, adopted by the Board of County Commissioners of Codington County, South Dakota.

Dated this 10<sup>th</sup> day of March 2026, at Watertown, Codington County, South Dakota.

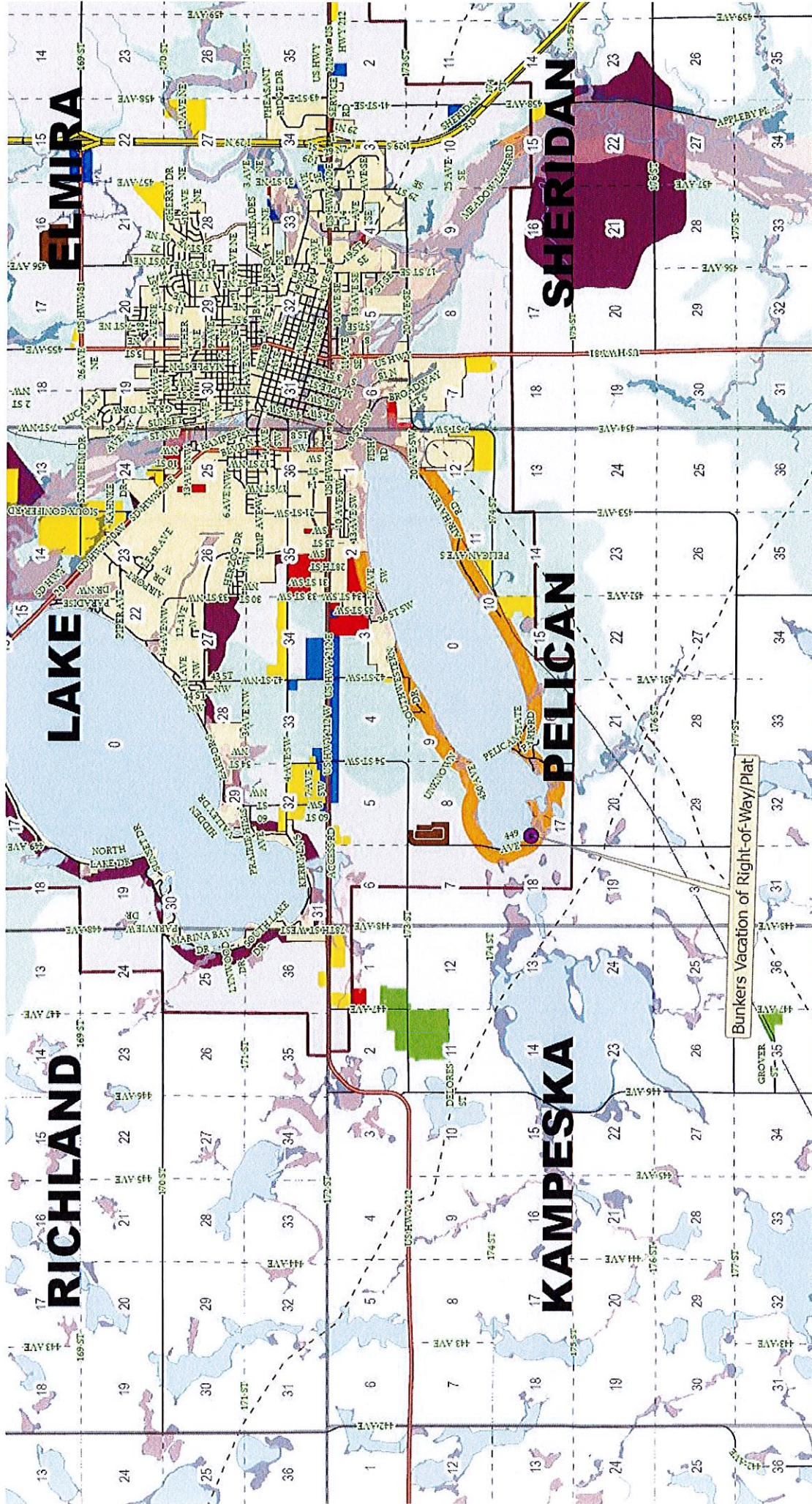
---

Brenda Hanten  
County Auditor, Codington County, South Dakota

# **Bunkers Plat**

Bunkers Addition located in Government Lot 4 of Section 17, Township 116 North, Range 53 West of the 5th P.M., Codington County, South Dakota  
(Pelican Township)

**Plat Approval**



**RICHLAND**

**LAKE**

**ELMIRA**

**KAMPESKA**

**PELICAN**

**SHERIDAN**

Bunkers Vacation of Right-of-Way/Plat

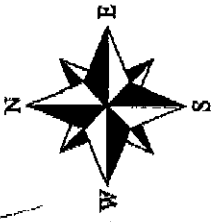


449



# Plat of Bunkers Addition





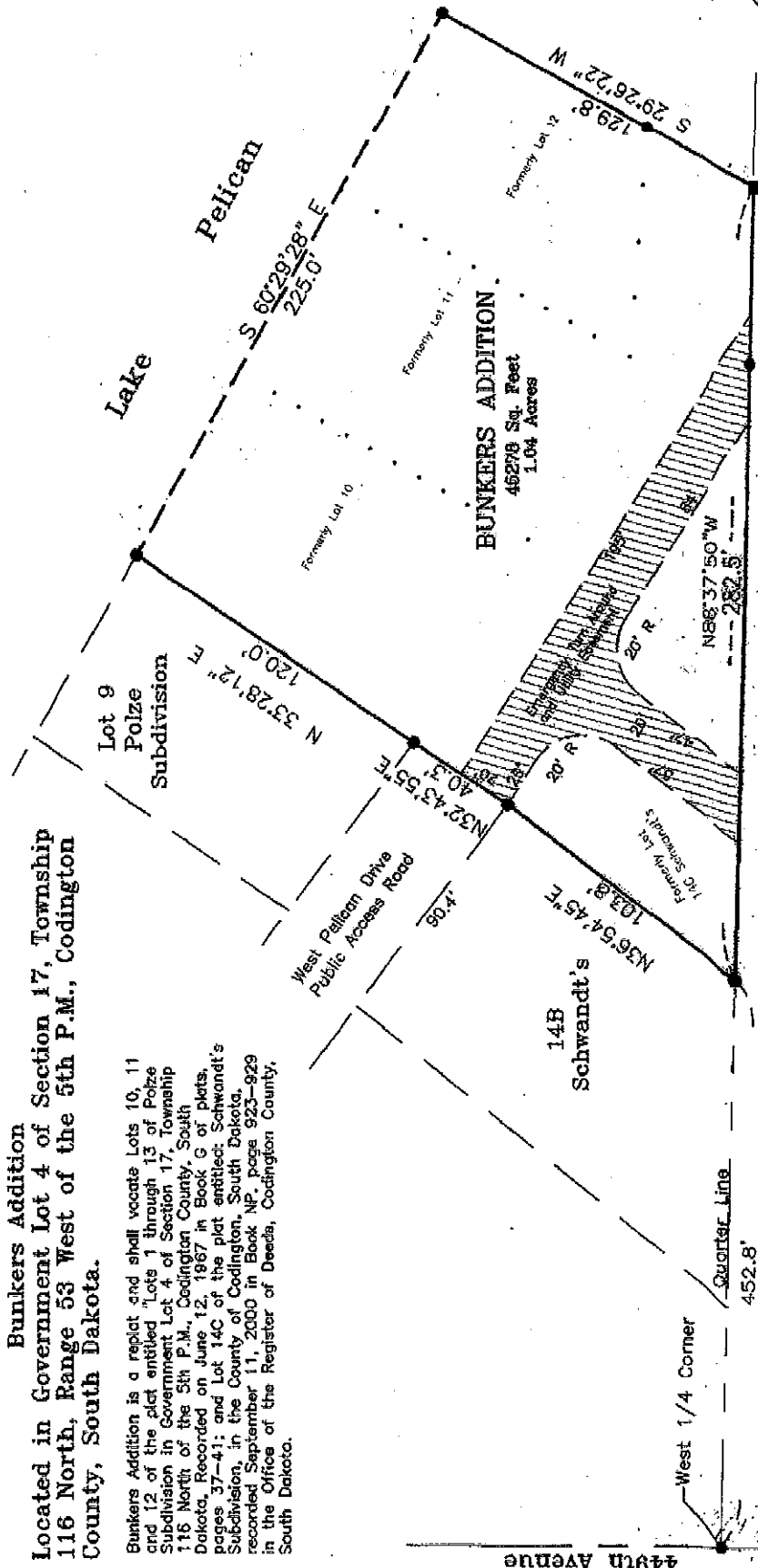
February, 2026  
 Scale: 1" = 50'  
 ● Monument Recovered  
 ■ Monument Set



*Marty W Mack*  
 Registered Land Surveyor

**Bunkers Addition**  
 Located in Government Lot 4 of Section 17, Township 116 North, Range 53 West of the 5th P.M., Codington County, South Dakota.

Bunkers Addition is a replat and shall vacate Lots 10, 11 and 12 of the plat entitled "Lots 1 through 13 of Polze Subdivision in Government Lot 4 of Section 17, Township 116 North of the 5th P.M., Codington County, South Dakota, Recorded on June 12, 1987 in Book G of plats, pages 37-41; and Lot 14C of the plat entitled: Schwandt's Subdivision, in the County of Codington, South Dakota, recorded September 11, 2000 in Book NP, page 923-929 in the Office of the Register of Deeds, Codington County, South Dakota.



W 1/2 SW 1/4  
 17-116-53

**MACK**  
 Land Surveying LLC

Marty Mack  
 Registered Land Surveyor  
 License No. 6973

Cell: (605) 880-3108 • Phone: (605) 878-2007  
 808 South Maple • Watertown, SD 57201  
 macklandsurveying@gmail.com

449th Avenue



# **Tschakert/Boyum Plat**

Coteau Farm Addition located in the Southeast Quarter of Section 12,  
Township 118 North, Range 55 West of the 5th P.M., Codington County,  
South Dakota (Phipps Township)

**Plat approval**



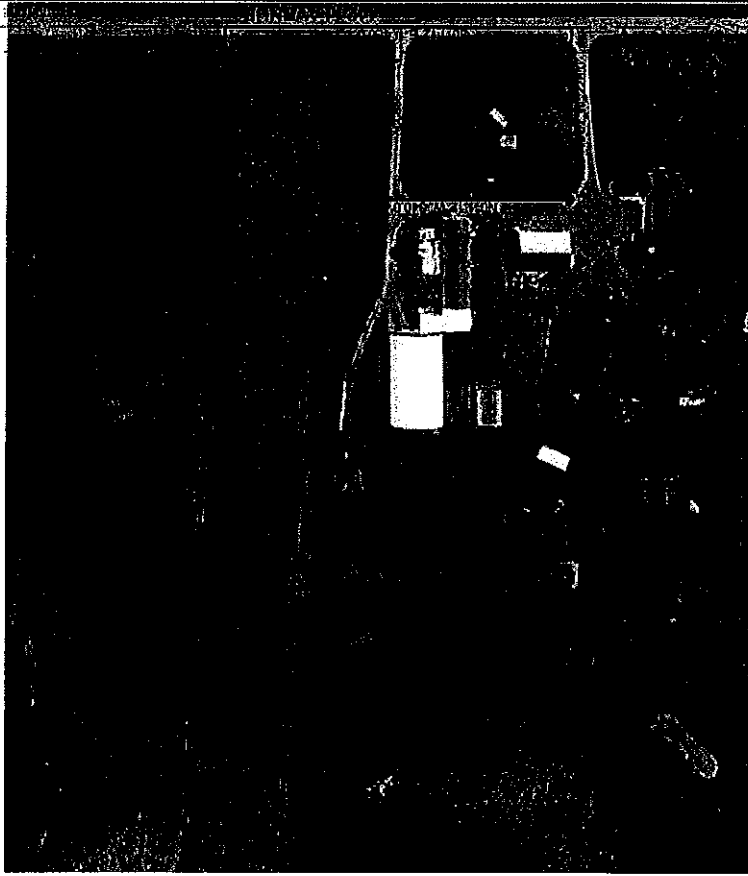
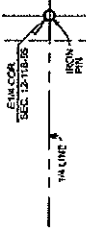
# Boyum/Tschakert Conditional Use Permit Ex. Farmstead Exemption & Type B Manufactured Homes



**PLAT OF:**

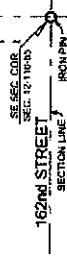
**COTEAU FARM ADDITION**

LOCATED IN THE SOUTHEAST QUARTER (SE1/4) OF SECTION 12, T118N,  
R55W OF THE 5th P.M., CODINGTON COUNTY, SOUTH DAKOTA  
CONTAINING 5.03 ACRES, MORE OR LESS, OF WHICH 0.26 ACRE IS SECTION LINE RIGHT OF WAY



SCALE 1"=150'  
FEBRUARY 2026

- CAPPED IRON PIN SET "1.5 12785"
  - EXISTING MONUMENT AS NOTED
- SUBJECT TO EASEMENTS OF RECORD



W  
N  
E  
S

**HUPPLER**  
LAND SURVEYING

1720 48th Ave  
Aurora, SD 57005  
Phone: 605.438.2200  
Email: huppler@huppler.com

**AUDITOR'S ACCOUNT WITH THE COUNTY TREASURER**

To the Honorable Board of County Commissioners, Codington County:

I hereby submit the following report of my examination of the cash and cash items in the hands of the County Treasurer of the County of Codington as of the last business day in February 2026.

Cash on Hand	\$6,324.31
Checks in Treasurer' possession	\$89,997.09
less than 3 days	\$0.00
Credit Card Charges	\$10,766.06
Cash Items	\$475.23
<b>TOTAL CASH ASSETS ON HAND</b>	<b>\$107,562.69</b>

<b>RECONCILED CHECKING</b>	
Reliabank (Memorial Park)	\$6,060.50
Reliabank Dakota	\$24,538,674.53

<b>INVESTMENTS</b>	
SD Public Funds Investment	\$1,112.48
Plains Commerce Bank CD's	\$0.00

<b>TOTAL CASH ASSETS</b>	<b>\$24,653,410.20</b>
--------------------------	------------------------

**GENERAL LEDGER CASH BALANCES:**

General	\$8,596,411.91
General restricted cash	\$500,000.00
Sp. Revenue	\$8,305,490.74
County Jail Build	\$4,922,777.04
Bond Redemption Fund	\$143,054.12
Sp. Revenue restricted cash	\$0.00
Custodial	\$2,185,676.39
Schools	\$ 1,287,475.46
Townships	\$ 78,490.26
City/Towns	\$ 262,932.48

<b>TOTAL GENERAL LEDGER CASH</b>	<b>\$24,653,410.20</b>
----------------------------------	------------------------

Dated this 4th day of March 2026

  
\_\_\_\_\_  
County Auditor

**FILED**

MAR 04 2026

**CODINGTON COUNTY AUDITOR**

**AUDITOR'S MONTHLY SETTLEMENT WITH TREASURER  
CODINGTON COUNTY  
DATE: March 4, 2026**

**CASH ON HAND IN TREASURER'S OFFICE**

Silver and Pennies.....	\$87.31
Ones.....	\$192.00
Fives.....	\$355.00
Tens.....	\$250.00
Twenties.....	\$1,840.00
Fifties.....	\$600.00
Hundreds.....	\$3,000.00
Cash Items.....	\$475.23
Credit Card Charges.....	\$10,766.06
Checks.....	\$89,997.09
<b>TOTAL CASH ON HAND</b>	<b>\$107,562.69</b>

**CHECKING ACCOUNT BALANCE:**

<u>Reliabank (Memorial Park)</u>	\$6,060.50
<u>Reliabank Dakota</u>	\$24,538,674.53

**INVESTMENTS:**

<u>SD Public Funds Investment Trust</u>	\$1,112.48
<u>Plains Commerce Bank CD's</u>	\$0.00

**OTHER ACCOUNT BALANCES:**

**\$24,545,847.51**

**GRAND TOTAL CASH AND BALANCES:**

**\$24,653,410.20**

**GENERAL LEDGER CASH AND INVESTMENT BALANCES BY FUNDS:**

General Fund	\$8,596,411.91
General Fund restricted cash	\$500,000.00
Sp. Revenue Funds	\$8,305,490.74
County Jail Build	\$4,922,777.04
Bond Redemption Fund	\$143,054.12
Sp. Revenue Funds restricted cash	\$0.00
Custodial Funds	\$2,185,676.39

**TOTAL GENERAL LEDGER CASH**

**\$24,653,410.20**

**FILED**

MAR 04 2026

CODINGTON COUNTY AUDITOR

OFFICIAL STATEMENT OF FEES COLLECTED  
REGISTER OF DEEDS STATEMENT OF FEES COLLECTED DURING THE MONTH  
OF FEBRUARY, 2026

The sum of **\$33,858.80** in fees has been collected by me as Register of Deeds for FEBRUARY, 2026

Ann Rasmussen being duly sworn, deposes and says that she is the Register of Deeds in and for CODINGTON COUNTY, State of South Dakota; that the foregoing statement is a true and correct report of all fees collected by me as such Register of Deeds, as required by law, during the month of FEBRUARY, 2026

*Ann Rasmussen*

Register of Deeds

Subscribed and sworn to before me this 2<sup>nd</sup> day of March 2026

*Brenda Hanten*

**CERTIFIED BIRTHS**

State Children's Fund (\$2.00)	\$ 180.00
County General Fund (\$5.00)	\$ 450.00
State EVRSS Fund (\$5.00)	\$ 450.00
State General Fund (\$3.00)	\$ 270.00
<b>TOTAL</b>	<b>\$ 1,350.00</b>

**CERTIFIED DEATHS**

County General Fund (\$5.00)	\$ 670.00
State General Fund (\$4.00)	\$ 536.00
State EVRSS Fund (\$6.00)	\$ 804.00
<b>TOTAL</b>	<b>\$ 2,010.00</b>

**FILED**

MAR 02 2026

CODINGTON COUNTY AUDITOR

**Receipt Totals**

By Date: 2/2/2026 12:00:00 AM - 3/27/2026 11:59:59 PM; Departments: All; Cash based.

**Summary:**

**Codington County**  
Monday, March 2, 2026 8:01 AM

**Receipt Item Totals**

	Document:	Non Document:	Paid	Charged	Debited	Total
	\$25,800.50	\$3,274.00	\$29,074.50	\$1,050.00	\$0.00	\$26,850.50
				\$1,743.50	\$0.00	\$5,017.50
				<b>\$2,793.50</b>	<b>\$0.00</b>	<b>\$31,868.00</b>

**Payment on Account Totals**

Applied:	\$4,784.30
Refunded:	\$0.00
Unposted:	\$0.00
<b>Net Posted:</b>	<b>\$4,784.30</b>

**Payments & Refunds**

ACH:	\$15,629.00
Cash:	\$2,066.00
Check:	\$16,163.80
<b>Total:</b>	<b>\$33,858.80</b>

**Revenue Account Activity**

	Total Received	Paid on Receipt	Applied from POA	Adjusted
101-0-321.00 Marriage License 1	\$70.00	\$70.00	\$0.00	\$0.00
101-0-341.21 Reg. Deeds Filing/Recording 2	\$9,020.00	\$6,690.00	\$2,330.00	\$0.00
101-0-341.22 Reg. Deeds Transfer fees 3	\$17,780.50	\$17,780.50	\$0.00	\$0.00
229-0-321.00 Domestic Abuse Marriage Lic. 6	\$210.00	\$210.00	\$0.00	\$0.00
726-0-209.00 Reg. Deeds Fees - State 8	\$2,240.00	\$1,520.00	\$720.00	\$0.00
101-0-341.29 Reg. Deeds Other Fees 4	\$2,768.30	\$1,474.00	\$1,294.30	\$0.00
250-0-341.21 M&P Relief ROD Filing/Rec 7	\$1,062.00	\$798.00	\$264.00	\$0.00
769-0-209.00 M&P Relief ROD Allocation 9	\$708.00	\$532.00	\$176.00	\$0.00
<b>Total:</b>	<b>\$33,858.80</b>	<b>\$29,074.50</b>	<b>\$4,784.30</b>	<b>\$0.00</b>

**FILED**

MAR 02 2026