

Douglas County Commissioner Meeting Minutes  
May 5, 2026

PURSUANT TO ADJOURNMENT The Board of County Commissioners met at the Douglas County Courthouse in Armour, SD at 9:00 a.m. on Tuesday, May 5, 2026. The members present were Dan Koedam, Marlin Maas, Lori Sparks, and Jim Werkmeister. Auditor Phyllis Barker was also present. Jerod Star was absent. The Pledge of Allegiance was recited. A motion was made by Koedam and seconded by Maas to adopt the agenda. All members voted in favor of this action; motion carried.

HIGHWAY

Brad Ellwanger, Highway Superintendent, and Callie Nichols, Assistant Highway Superintendent, met with the Board to update them on their department. Eric Prunty, with Brosz Engineering, was also present. Bridges throughout the County were discussed. Ellwanger explained his plan for Bridge #SN22-213-030, located on 271<sup>st</sup> St. Ellwanger would like to replace the current bridge with a large, ten-foot culvert. Discussion was held; Ellwanger will advertise for bids to complete the project this year if possible.

Bridge #SN22-188-160, located on 284<sup>th</sup> St. was also discussed. This bridge has been denied the BIG Replacement Grant for the last 2 years, therefore the option of completing the repairs with County funds was discussed. Ellwanger plans to budget for this repair in the 2027 budget.

AUDITORS OFFICE

Phyllis Barker, Auditor, informed the Board that she had completed an application to apply for the South Dakota Fund Grant for new playground equipment at the campground. A motion was made by Koedam and seconded by Werkmeister authorizing the Chairperson to sign the cover letter expressing support for the admission of a grant application for new playground equipment at the Douglas County Recreation Area. All members voted in favor of this action; motion carried.

OPERATING TRANSFER

A motion was made by Maas seconded by Koedam authorizing the Auditor to perform an operating funds transfer of \$36,000.00 from General Fund Cash Balance to the Emergency Management Fund Cash Balance as budgeted for 2026. All members voted in favor of this action; motion carried.

AUTOMATIC BUDGET SUPPLEMENT

Auditor Barker explained that the County had received funds for the Armour VFW grant that had been applied for. An Automatic Budget Supplement is needed to transfer the funds to the Armour VFW. Therefore, a motion was made by Koedam and seconded by Maas to adopt an automatic supplemental budget pursuant to SDCL 7-21-32.1 for reimbursements for unanticipated expenditures:

Expenditure: General Fund; Grants to Other Entities: 101-712-455: \$4,349.95

Means of Finance: General Fund; Contributions and Donations: 101-0-365: \$4,349.95

With Werkmeister abstaining, all present voted in favor of this action; motion carried.

DIRECTOR OF EQUALIZATION

Jessica Goehring, Director of Equalization, met with the Board. A motion was made by Koedam and seconded by Werkmeister to recess as a Board of County Commissioners and re-convene as the 2026 Board of Equalization. All present voted in favor of this action; motion carried. Goehring presented final valuations for 2026 after receiving final figures from the state as follows:

- 39 Applications for Continuing Property Tax Exempt Status (Per SDCL 10-4-19).
- 5 Renewable Energy System Credit (Geothermal) applications for 2026 resulting in a \$304,769.00 loss in valuation.
- 10 fully Disabled Veteran applications for 2026 will show a loss in valuation of \$1,004,710.00.
- 34 Elderly Assessment Freeze applications for 2026 resulted in a loss of \$1,363,442.00 in valuation.
- The 2026 *total assessed full and true valuation* after all changes made is \$947,643,873.
- 83 parcels will show a total of \$8,375,910 taxable growth for 2026.
- The Ag Factor for 2026 is .850 and the Non-Ag Factor is .986.
- The *total equalized (taxable) valuation* for 2026 is \$831,709,522.

A motion was made by Maas and seconded by Koedam to adjourn as the 2026 Board of Equalization and re-convene as the Board of Douglas County Commissioners. All present voted in favor of this action; motion carried.

#### EXECUTIVE SESSION

At 10:26 a.m., a motion was made by Koedam, seconded by Werkmeister, to enter executive session pursuant to SDCL 1-25-2 (1). All present voted in favor of this action; motion carried. At 10:55 a.m., Chairperson Sparks declared the meeting back to open session with no action necessary.

#### CORRESPONDENCE

An email from Josh Marbach, SDAAO president, was presented to the Board. No action was taken.

#### CLAIMS

The following claims were approved for payment:

#### GENERAL FUND

April Payroll: Commissioners 7759.22 Auditor 11,146.23 Treasurer 12,509.24 States Attorney 9534.16 Courthouse Janitor 8502.42 Equalization 6830.86 Register of Deeds 9597.19 Sheriff 31,746.74 Coroner 0.00 Welfare 154.01 Ambulance 5190.34 Extension 3985.94 Weed & Pest 1663.16 Drainage 431.42 Planning and Zoning 474.84 Park 0.00 Reliance Standard Life Insurance 681.69; Agland Coop 103.18 repairs; Armour Chronicle 506.66 publishing; City of Armour 154.00 utilities; Cardio Partners 295.99 AED supplies; Corporate Payment Systems 2429.08 gas; Corsica Globe 506.66 publishing; Darrington Water 24.00 supplies; Douglas Electric 112.66 utilities; Election Systems & Software 779.42 supplies; AT&T Mobility 435.20 utilities; Keith Goehring 158.60 prof fees; Goldenwest 852.43 utilities; The Lodge at Deadwood 345.00 travel; Nextraq 46.00 utilities; Northwestern Energy 2635.13 utilities; Office Product Center 264.56 supplies; Craig Parkhurst 2076.88 prof fees/ supplies/ utilities; The Platte Enterprise 102.00 publishing; Randall Community Water Dist. 91.00 utilities; Select Service Center 1150.00 prof fee; Two Trees Technologies 1725.15 prof fees; Wilson's Hardware 216.32 supplies.

#### ROAD AND BRIDGE FUND

April Payroll: 33,968.67; Agland Coop 4032.60 supplies; City of Armour 136.00 utilities; Corporate Payment Systems 539.54 gas; Dakota Supply Group 1407.08 repairs; Douglas Electric 82.55 utilities; AT&T Mobility 81.08 utilities; Goldenwest 224.44 utilities; Nextraq 132.65 utilities; Pheasant Land

Industries 23.76 signs; RDO Equipment 22480.54 repairs; Transource Truck Repair & Equipment 258.01 repairs; Two Trees Technologies 245.76 prof fees; Wilson's Hardware 125.67 supplies.

E911 FUND

April Payroll: 28.12; Goldenwest 200.00 E911 services; Midstate Communications 440.11 E911 services.

EMERGENCY MANAGER FUND

April Payroll: 2528.19; AT&T Mobility 32.48 utilities; Two Trees Technologies 150.69 prof fees.

ADJOURNMENT

At 10:57 a.m. a motion was made by Koedam and seconded by Maas to adjourn until the next meeting to be held at 9:00 a.m. on May 19, 2026. All members voted in favor of this action; motion carried.

SIGNED: \_\_\_\_\_

Lori Sparks, Chairperson  
Board of County Commissioners

ATTEST: \_\_\_\_\_

Phyllis Barker, Auditor