Lincoln County Board of Commission
Meeting Minutes
February 24, 2026

THE LINCOLN COUNTY BOARD OF COMMISSIONERS convened at 6:30 p.m. on February 24, 2026, with Commissioners Joel Arends, Tiffani Landeen, Betty Otten, Doug Putnam present; Jim Schmidt was present via telephone. Alicia Cafaro, Deputy Auditor, served as Clerk of the Board. Chief Civil Deputy State's Attorney, Drew DeGroot, was also present.

Chair, Tiffani Landeen, called the meeting to order.

ROUTINE BUSINESS:
MOTION by Betty Otten and seconded by Joel Arends to approve Agenda. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

Payroll: $498,386.83
Commissioner's $9,064.24; FICA 537.89, Medicare 125.80, SDRS 165.83
Auditor's $16,259.12; FICA 900.37, Medicare 210.57, SDRS 971.35
Treasurer's $21,352.54; FICA 1,191.20, Medicare 278.59, SDRS 1,275.46
States Attorney's $87,877.09; FICA 5,109.09, Medicare 1,194.87, SDRS 5,177.79
Gen Gov Bldg $20,767.05; FICA 1,156.11, Medicare 270.38, SDRS 1,234.50
DOE $43,902.36; FICA 2,490.43, Medicare 582.44, SDRS 2,566.46
ROD $10,854.62; FICA 598.88, Medicare 140.06, SDRS 645.58
VSO $2,393.84; FICA 139.52, Medicare 32.63, SDRS 142.13
GIS $6,150.72; FICA 341.24, Medicare 79.81, SDRS 366.35
IT $12,091.60; FICA 717.94, Medicare 167.91, SDRS 722.79
HR $6,185.84; FICA 352.75, Medicare 82.50, SDRS 307.85
Sheriff's $116,103.57; FICA 6,694.30, Medicare 1,565.60, SDRS 8,559.99
Jail $23,541.41; FICA 1,419.56, Medicare 331.99, SDRS 1,592.43
County 4-H $4,834.15; FICA 284.93, Medicare 66.64, SDRS 287.35
Weeds $4,576.84; FICA 283.76, Medicare 66.36, SDRS 274.60
P & Z $13,493.77; FICA 821.05, Medicare 192.02, SDRS 809.63
Highway $52,608.83; FICA 3,032.03, Medicare 709.10, SDRS 3,023.13
Communications $36,265.97; FICA 2,078.43, Medicare 486.09, SDRS 2,146.16
EM MGMT $4,252.67; FICA 241.04, Medicare 56.37, SDRS 252.16
Airport $3,057.83; FICA 189.59, Medicare 44.34, SDRS 183.47
24/7 $2,752.77; FICA 170.67, Medicare 39.92, SDRS 220.21

Reports:
January 2026 Auditor's Account with the Treasurer & Financial Reports

MOTION by Betty Otten and seconded by Joel Arends to approve Consent Agenda items. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

CONSENT AGENDA:
MOTION by Betty Otten and seconded by Joel Arends to approve County Commission Minutes: 02.10.2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION by Betty Otten and seconded by Joel Arends to approve Lincoln County Claims in the amount of: $1,613,036.68: GENERAL: Active Data Systems Inc, File Director Maintenance, 15,013.30; All Nations Interpreters Inc, Interpreting , 680; Alvine Law Firm, LLP, Crt Appt Atty, 675.4; Anderson, Jennifer Marie, Mi-

Eval, 687.48; Automatic Security Company Inc, Annual Fire Alarm Test & Inspection:, 4405; Avera , Mental Health Hold, 854.5; Beck Law, Prof LLC, Crt Appt Atty-Juv, 1342; Bomgaars, Acct # 67-042-3, 246.96; Canton Home & Farm Supply, Supplies, 8.99; Century Business Products, Contract Invoice, 344.26; City Of Harrisburg, Fuel From Public Works Fuel Tank (01/01/2026-01/31, 6,081.74; Clubhouse Hotel & Suites - Pierre, Room, 888.61; Counseling & Crisis Center Of Sd, 2026 Budget Allocation, 45,000.00; Dakota Embalming & Transport Service Inc, Transport , 1900; Dakota Supply Group, Acct #8121, 84; Datavant, Med Records, 58.25; De Castro Law Office, PLLC, Crt Appt Atty, 7,654.40; Delta Dental Of South Dakota, Cobra Dental October - December 2025, 296.9; Diverse Lawn & Landscaping LLC, Stump Grinding- 4-H Grounds 9 Stumps, 195; Don LLC D/B/A Don Fee, Labor For Removal And Installation, 1250; Dover, Sena, Mi-Hearing, 112.25; Duffy, Ryan, Crt Appt Atty, 16,800.00; Election Systems & Software Inc, Maintenance/Licensing , 17,537.43; Electric Construction Company, Eecbg Lighting Project, 45,000.00; Erin M. Johnson PLLC, Mi-Board, 5,514.40; Fidelity Security Life Insurance Company Corp, Cobra Vision Premium December 2025, 15.38; Frantzen Reporting/Pgr8r Inc, Transcript, 107.8; Harrisburg Ace Hardware, 2 Qt Ol Ow-20 Synthc, 23.98; Healthpartners, Cobra Health December 2025, 1,394.16; Hillyard/Sioux Falls, Order # 5115240, 138.61; Interstate Office Products, Modesty Panel And Installation, 394.16; Jack's Uniforms & Equipment, Uniforms, 3776.65; Jena Skorczewski, Court Reporter, Transcripts, 784; Jurors/Witnesses, Fees/Mileages, 770; Jw Niederauer Inc, Customer # 17458, 65.98; Karla Salem, Qmhp, Mi-Eval, 2,035.00; Katie Johnson PLLC, Mi-Board, 6,331.80; Kirbside Car Wash, Car Wash , 14; Koletzky Law Office Prof LLC, Mi Caa-Yankton, 450; Laughlin Law, Crt Appt Atty, 24,230.51; Lennox Electric LLC, Exterior Light Repair, 542.96; Lennox Independent LLC, Publishing Tea Weekly & Lennox Independent -, 2120.62; Mcgrath Consulting Group, Initial Payment At The Start Of A Contract, 4,000.00; Mcleod's Printing & Office Supply, Green Postcard Paper , 365.42; Meierhenry Sargent LLP, Crt Appt Atty, 1,558.80; Midamerican Energy Co, Acct # 48001-35014, 4795.89; Midwest Fire & Safety, Annual Inspection And Repairs, 132.39; Miller, Francie, Mi-Hearing, 112; Minnehaha Co Human Services, County Assistance Monthly Poor Relief, 15,634.86; Motorola Solutions Inc, Inv 8282276473 , 10,474.04; Northern Safety Technology, Inc, Scanport Installation Kit For C399, 111.51; Novak Sanitary Svc Corp, Acct #3031-69903-004, 680.9; Octane Ink LLC, Printed Vinyl Printed Vinyl Decals With Gloss Over, 409.5; O'leary Law Office, Crt Appt Atty, 361.7; Paragon Health & Wellness, Blood Draws, 1,485.00; Pat Beck, Court Reporter, Gj Transcript, 619.4; Pennington County Jail, January Transportation , 545.24; Phillip Loving, Mi-Eval, 1750.87; Prochem Dynamics LLC, Acct #236, 353.32; Ramkota Hotel-Pierre, Lodging, 224; Samp Law Office , Crt Appt Atty, 1104; Sanford Health, Inmate Medical, Coroner Services, Public Health Service, 4500.63; Sawyer Pointe Jv LLC, Poor Relief-Rent, 700; Sd Dept Of Health, Lab Testing, 6780; Sd Secretary Of State, Notary Application, 30; Sdacc, Quarter 1 - Clerp 2026, 31,555.00; Sdaces, Sdaces Dues-Treasurer, 15; Sioux Falls Area Humane Society, Jan 2026 County Contract Lincoln County , 3,996.75; Smith, Jamie A. - Deputy, Boot Reimbursement, 87.59; Southeastern Behavioral Healthcare, Mobile Crisis - January 2026, 478.9; Stitches, Yearly Clothing Order, 204; Strange, Farrell, Johnson & Brewers Pc, Crt Appt Atty-Juv, 6550.32; Syverson Tricia L, Mi-Hearing, 76.8; Tasc, Carrier Notifications, 614.25; Terri Lembcke Schildhauer, Rpr, Gj Transcript, 95; The Dakota Scout LLC , Publishing The Dakota Scout, 1010.5; Tiresandmore, 24-5 Oil Change, 397; Turnwell Mental Health Of South Dakota, Pc, Comp & Insanity Eval, 5,400.00; Urology Specialists Chartered, 01/23/2026 Inmate Medical, 833.08; Vanguard Appraisals Inc, Camavision Archive Module, 3,980.00; Well365, LLC, Wellness , 2684.95; Youngberg Law, Prof. LLC, Mi Caa-Yankton, 144; ROAD AND BRIDGE FUND: Amg- Avera Occupational Medicine-Sf, Lab, 185.2; Automatic Security Company Inc, Annual Fire Alarm Maint, 125; Blackstrap Inc, Salt, 4,372.75; Bomgaars, Wo1528, 85.59; Butler Machinery Co, Wo1531, 1670.42; Cintas Corp, Uniform, 34.29; Coles Petroleum Products Inc, 87eth, 19,780.94; Crysteel Manufacturing Inc , Plow Lift Cylinders, 3,453.44; Fluit, Terry, Meals - 2026 Asphalt Conf, 48; G & R Controls Inc, 2.1-4.30 Maint Srv Agremnt, 1,982.91; Healthpartners, Cobra February 2026, 951.48; Hot Steel Custom Fabrication, LLC, Bridge Rail Template, 102.64; Imeg Corp, 0a03 Pe, 11,310.94; Lennox Independent LLC, Publishing Tea Weekly & Lennox Independent -, 52.12; Midwest Petroleum Equipment, Fuel Pump Repair, 368.75; Napa Auto & Truck Parts Of Sioux Falls, Shop, 437.18; Narum, Jared, Meals - 2026 Asphalt Conf, 48; Novus Glass, Wo1535, 560; Presto-X, Pest Maint, 217.98; Stan Houston Equip, Supplies, 30.5; State Steel Of South Dakota, Supplies, 254.93; The Dakota Scout LLC , Publishing The Dakota Scout, 27.27; Thomsen Family LLC, Lodging - 2026 Asphalt Conf, 286; Tire Motive Service Center, Wo1539, 25; Traffic Control Corporation , Flashing Beacons, 10,440.00; Two Way Solutions

Inc, Wo1540, 405.93 ; E911 COMMUNICATIONS: Century Business Products, Copier Contract, 46.65; Innovative Office Solutions LLC, Label Tape, Folder, Staples, 54.35; EMERGENCY AND DISASTER: Timmerman, Harold, Mileage Reimbursement, 47.34; AIRPORT: A-1 Pumping & Excavating Inc, Airport - Tank Service Fee, 575; Helms & Associates, Planning For The S 20 Acres Hangar Infrastructure, 8,827.06; Lennox Independent LLC, Publishing Tea Weekly & Lennox Independent -, 109.32; The Dakota Scout LLC , Publishing The Dakota Scout, 57.97; JUSTICE CENTER: Henry Carlson Construction LLC, Lc Justice Center Pmt 22, 1,177,768.00; Imeg Corp, Project 25004048.00 - 3, 8,600.00; Jlg Architects, Jc Project #21030, 16,514.64; Tegra Group, 436.226 Pmt 16 Of 21, 12,500.00. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION by Betty Otten and seconded by Joel Arends to approve and authorize the Equalization Office to order a budgeted, 2026 Chevrolet Equinox using a South Dakota state bid to be purchased through Lamb Chevrolet in the amount of $30,646. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION by Betty Otten and seconded by Joel Arends to approve and authorize the Chair to sign the agreement with the State of South Dakota Department of Public Safety Office of Emergency Management 2025 Local Emergency Management Performance Grant Exhibit B Fiscal Year 2025 Emergency Management Performance Grant Agreement Articles. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION by Betty Otten and seconded by Joel Arends to approve 2026 Commercial Garbage Hauler/Recycling Collection License for the following entity: Valet Garbage Company, LLC. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION to approve the Step Increase for Ashley Anderson, Human Resource Technician, in the Human Resources Department, effective the first date of the biweekly pay period following 02/27/2026, 105/6 at $26.52/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION to approve the Step Increase for Jonathan Bates, 911 Dispatcher in the Communications Department, effective the first date of the biweekly pay period following 02/25/2026 106/11 at $32.10/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION to approve the Step Increase for David Bierschbach, 911 Dispatcher in the Communications Department, effective the first date of the biweekly payroll following 03/02/26, 106/8 at $29.81/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION to approve the Step Increase for Michelle Burkhart Finance Manager in the Auditors Office, effective the first date of the biweekly payroll following 03/03/26, 111/5 at $39.18/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION to approve the Step Increase for Austin Preheim Appraiser in the Department of Equalization, effective the first date of the biweekly payroll following 03/01/26, 108/10 at $35.86/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION to approve the Step Increase for Elijah Rupe, Deputy Sheriff, Sheriff's Department, effective the first date of the biweekly pay period following 02/27/2026, SO1/06 at $36.04/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION to approve the Step Increase for Tracie Storo, Assistant 4-H Program Advisor, County 4-H Department, effective the first date of the biweekly pay period following 02/26/2026, 106/04 at

$27.00/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION to approve the Step Increase for Kathy Van Ruler, Records Clerk, in the Register of Deeds office, effective the first date of the biweekly payroll following 03/03/26, 104/3 at $23.23/hr. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION by Betty Otten and seconded by Joel Arends to approve out-of-state travel for an employee of the Lincoln County Human Resources Office to travel to Orlando from 06.12.26-06.20.26 for the National Society of Human Resources (SHRM) conference. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION by Betty Otten and seconded by Joel Arends to approve and authorize a motion to award the diesel fuel and ethanol gasoline bid to Coles Petroleum for diesel fuel at $2.34/gallon and ethanol gas at $2.24/gallon. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION by Betty Otten and seconded by Joel Arends to approve Corrected County Commission Minutes: 01.27.2026 & 02.03.2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

MOTION by Betty Otten and seconded by Joel Arends to approve and authorize the Chair to sign a Letter of Support for the City of Harrisburg's BUILD Grant Application for Willow Street Phase II. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

REGULAR BUSINESS:

PUBLIC HEARING was held as advertised regarding a resolution giving approval to a project with Augustana University Association and giving approval and authorization for the issuance of Economic Development Revenue Bonds, Series 2026 (Augustana University Association Project) of the County of Lincoln, South Dakota, in one or more tax-exempt and/or taxable series, in an aggregate principal amount not to exceed $35,000,000. Todd Meierhenry, head of Meierhenry Sargent LLP, was present to speak regarding the conduit debt structure and field questions from the Board. Public input was heard.

MOTION by Jim Schmidt and seconded by Betty Otten to approve a resolution and give approval and authorization for the issuance of Economic Development Revenue Bonds, Series 2026 (Augustana University Association Project) of the County of Lincoln, South Dakota, in one or more tax-exempt and/or taxable series, in an aggregate principal amount not to exceed $35,000,000. The resolution reads as follows: Resolution 2602-30 Giving Approval To A Project With Augustana University Association (The “Corporation”), And Giving Approval And Authorization For The Issuance Of Economic Development Revenue Bonds, Series 2026 (Augustana University Association Project) Of The County Of Lincoln, South Dakota, In One Or More Tax-Exempt And/Or Taxable Series, In An Aggregate Principal Amount Not To Exceed $35,000,000 For The Purpose Of Providing Funds To Be Loaned To The Corporation To Finance The Project Described Herein; Approving The Form Of Bonds, Indenture, 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 147(F) Of The Internal Revenue Code Of 1986; And Authorizing The Execution And Delivery Of Certain Related Instruments. WHEREAS, the County of Lincoln, 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 "Commission") of the County has received from Augustana University Association d/b/a Augustana University, 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 and refinance certain costs of (i) the construction, reconstruction, renovation, and equipping of student housing and other university facilities of the Corporation; (ii) the funding of a debt service reserve for the Series 2026 Bonds, if needed; (iii) the payment of capitalized interest on the Series 2026 Bonds; and (iv) the payment of 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 Commission that with the aid of county financing and its lower borrowing cost the Project is economically more feasible; and WHEREAS, the Corporation has paid, and expects to pay, certain expenditures in connection with the construction and equipping of student housing and other improvements on its campus prior to the issuance of the Series 2026 Bonds, which the Corporation intends to reimburse with proceeds of the Series 2026 Bonds; 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 (the "Public Hearing"), and said notice was published by electronic posting on the primary public website of the County on February 11, 2026 (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, as well as the City of Sioux Falls, at 6:30 p.m. 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:

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 Commission, it is necessary and advisable and in the best interest of said County and State 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 (Augustana University Association Project), Series 2026 of said County, in one or more tax-exempt or taxable series, in an aggregate principal amount not to exceed $35,000,000. The Series 2026 Bonds shall be issued pursuant to the Trust Indenture (the "Indenture"), by and between the County and the Trustee named therein (the "Trustee"), 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 County and the State.
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 Indenture.

3. Sale of the Series 2026 Bonds; Bond Purchase Agreement. The County does hereby authorize the sale of the Series 2026 Bonds to RBC Capital Markets, LLC (the "Underwriter"), such Series 2026 Bonds to be in one or more series, in an aggregate principal amount not to exceed $35,000,000, 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 the Underwriter; such Bond Purchase Agreement to be substantially in the form and content of the draft thereof on file with the County on this date, and is hereby approved, with such changes therein as shall be approved by the Chairman or County Auditor, with the advice of the State's 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.
4. Indenture and Loan Agreement. The Indenture, and the pledge of the Trust Estate thereunder 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 State's 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 forms of Indenture and Loan Agreement approved hereby.
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 to the Trustee for the benefit and security of the Series 2026 Bonds.
6. Tax Certificate. The County does hereby authorize and approve the execution and delivery of a Tax Certificate and 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 Certificate"), between the Corporation and the County; such Tax Certificate 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 State's 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 Certificate approved hereby.
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.
8. Bond Opinion. The County Auditor of the County shall obtain a copy of the proposed approving legal opinion of bond counsel for the Series 2026 Bonds, such opinion to be rendered by Barnes & Thornburg, LLP, Philadelphia, Pennsylvania, and shall cause such opinion to be filed in the offices of the County Auditor.
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 Indenture 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 Indenture. 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.

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 Series 2026 Bonds that it expects to reimburse with proceeds of the Series 2026 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 $35,000,000.
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 is available for inspection by any interested party during normal business hours.
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.
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 $35,000,000 and to finance the Project as described in the Notice of Public Hearing.
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 Commissioners.

Adopted at Canton, South Dakota this 24th day of February, 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. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Doug Putnam. Motion Passed.

PUBLIC HEARING was held as advertised to consider the application for a temporary on-sale liquor license to operate outside the municipality for Lincoln County Fairgrounds Foundation Inc for an event to occur on March 7, 2026; located at the Lincoln County Fairgrounds. 27711 Hwy 17, Lennox SD 57039, legally described as 34. 12 Acres in NE Quarter including railroad property Section 29 - Township 99 - N Range 51 West of the 5th principal meridian, Lincoln County, SD. The applicant was present to answer questions from the Board. No testimony was heard in favor nor opposition.

MOTION by Betty Otten and seconded by Joel Arends to approve the application for a temporary on-sale liquor license to operate outside the municipality for Lincoln County Fairgrounds Foundation Inc for an event to occur on March 7, 2026; located at the Lincoln County Fairgrounds. 27711 Hwy 17, Lennox SD 57039, legally described as 34. 12 Acres in NE Quarter including railroad property Section 29 - Township 99 - N Range 51 West of the 5th principal meridian, Lincoln County, SD. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

PUBLIC HEARING was held as advertised to consider an application for a temporary on-sale liquor license to operate outside the municipality for Boondocks Bar for an event to occur on March 7, 2026, located at the Broughton Building, 47189 US Hwy 18, Worthing, SD 57077, legally described as NE1/4 (EX LOTS H-1,H-3 & N 423' E 412' NE1/4NE1/4) 20-98-50; Lincoln County, SD. A representative was present to answer questions from the Board. No testimony was heard in favor nor opposition.

MOTION by Jim Schmidt and seconded by Betty Otten an application for a temporary on-sale liquor license to operate outside the municipality for Boondocks Bar for an event to occur on March 7, 2026, located at the Broughton Building, 47189 US Hwy 18, Worthing, SD 57077, legally described as NE1/4 (EX LOTS H-1,H-3 & N 423' E 412' NE1/4NE1/4) 20-98-50; Lincoln County, SD.. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

PUBLIC HEARING was held as advertised regarding the intent to enter into a lease with Amdahl Construction Site I-1, Skyhaven Hangers Site J, Tiger Aero, LLC Site L-2, Gayle Wilts Site M-1, Ron Keenihan Site L-6, James Breit Site Q-9, Novne Aviation/ Jill Wilts Site Q-7,Legacy Aviation P-4 & 5, Shane Leininger Site L-3, Daren Hrabe Site S-4; for a term exceeding 120 days and an amount exceeding $500.00 at the Marv Skie/ Lincoln County Airport. No testimony was heard in favor nor opposition.

MOTION by Doug Putnam and seconded by Jim Schmidt to enter into a lease with Amdahl Construction Site I-1, Skyhaven Hangers Site J, Tiger Aero, LLC Site L-2, Gayle Wilts Site M-1, Ron Keenihan Site L-6, James Breit Site Q-9, Novne Aviation/ Jill Wilts Site Q-7,Legacy Aviation P-4 & 5, Shane Leininger Site L-3, Daren Hrabe Site S-4; for a term exceeding 120 days and an amount exceeding $500.00 at the Marv Skie/ Lincoln County Airport. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

PUBLIC HEARING was held as advertised to consider the adoption of a resolution placing a moratorium on the permitting and construction of AI hyperscale data centers pursuant to SDCL 11-2-10. Public testimony was heard in favor and in opposition.

MOTION by Joel Arends to propose instituting a one (1) year moratorium on the construction of data centers in Lincoln County. Motion failed due to lack of a second.

MOTION by Betty Otten and seconded by Jim Schmidt to refer the matter of data regulations to the Planning and Zoning Commission for review and recommendations, which would include examination of our comprehensive plan, zoning ordinances, planned development district standards, infrastructure impacts and licensing mechanisms for utilities. Ayes; Jim Schmidt, Tiffani Landeen, Betty Otten, Nays; Joel Arends, Doug Putnam. Motion Passed.

COMMISSIONER BRIEFING: Drew DeGroot, Chief Civil Deputy State's Attorney, came before the Board to inform them that the lien holder, 01-09135, was unable to attend the hearing and requested the item be moved to the next evening meeting on March 24, 2026. No public input was heard.

MOTION by Betty Otten and seconded by Joel Arends to move Regular Agenda Item #6 to the meeting being held on March 24, 2026 at 6:30PM. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.

COMMISSIONER BRIEFING: Karla Goossen, head of the Department of Equalization, came before the Board to provide information regarding an application for abatement of taxes for 2025 payable in 2026 on a parcel in the City of Tea per SDCL 10-4-40. The recommendation be the Department Equalization is to deny the application. Public input was heard.

MOTION by Joel Arends and seconded by Doug Putnam to approve an application for abatement of taxes for 2025 payable in 2026 on a parcel in the City of Tea per SDCL 10-4-40. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Doug Putnam, Nays; Betty Otten. Motion Passed.

COMMISSIONER DISCUSSION: Drew DeGroot, Chief Civil Deputy State's Attorney, brought before the Board a presentation of the State's Attorney's training on Open Meetings Laws. DeGroot affirmed that all content and comments are those of his personal interpretation and may contain some errors and/or omissions.

OPPORTUNITY FOR PUBLIC COMMENT
No public comments were given.

COMMISSIONER REPORT (INFORMATIONAL ONLY)

Commissioner reports were given.

EXECUTIVE SESSION:
No Executive Session was needed.

ADJOURNMENT
MOTION by Joel Arends and seconded by Betty Otten to adjourn at 8:30 p.m. until 8:30 a.m. on March 3, 2026. Ayes; Joel Arends, Jim Schmidt, Tiffani Landeen, Betty Otten, Doug Putnam, Nays; None. Motion Passed.