

AGENDA
REGULAR WHITEWOOD COUNCIL MEETING
February 17, 2026, 5:30 PM
CITY HALL

1. CALL THE MEETING TO ORDER.
2. ROLL CALL
3. APPROVE MINUTES from Regular Meeting on February 2, 2026.
4. APPROVE THE CLAIMS.
5. LEGAL UPDATE.
6. APPROVE AGREEMENT REGARDING ANNEXATION OF PROPERTIES (HILLS PROD.)
7. AGENDA ITEMS HAVING EXPLANATION.
8. APPROVE PURCHASE OF TRENCH BOX FOR SDML WORK COMP GRANT.
9. APPROVE PURCHASE OF WELL NO. 4 ELECTRICAL COMPONENT.
10. DISTRICT 10 ANNUAL MEETING, APRIL 1, 2026, BELLE FOURCHE.
11. APPROVE 2025 ANNUAL REPORT.
12. OPEN MEETINGS- COMPLAINTS & COMPLIANCE.
13. EMPLOYEE MANUAL CHANGE TO ARTICLE V, SECTION 5.4, SICK LEAVE.
14. EMPLOYEE MANUAL CHANGE TO ARTICLE X, SECTION 10.4, SAFETY.
15. EMPLOYEE MANUAL CHANGE TO ARTICLE X, SECTION 10.8, PASSENGERS IN CITY VEHICLES.
16. CHAMBER BANQUET TICKETS, FEBRUARY 27TH, \$35.00/PERSON.
17. DEPARTMENT REPORTS.
 - Police Department Library Board Street Department
 - Water Department Finance Commission Liquor Commission
 - Sewer Department Parks Department Economic Development
 - ADA Commission Railroad Authority NH Waste Management
 - Emergency Management Historic Dist. Commiss.
18. PUBLIC COMMENTS
19. EXECUTIVE SESSION FOR PERSONNEL MATTERS PURSUANT TO SDCL 1-25-2 (1).
20. NEXT REGULAR COUNCIL MEETING – Monday, March 2, 2026, at 5:30pm
21. ADJOURN

REGULAR WHITEWOOD COUNCIL MEETING**February 2, 2026**

The Whitewood City Council met in regular session on Monday the 2nd of February 2026 at City Hall. Mayor Mitch Harmon called the meeting to order at 5:30 pm, with Council members Roxie Cooper, Jeremy Noren, Sara Fitzgerald, Ken Noren, Jerry Davidson, and Shelbi Bulat present. City Attorney Fitzgerald, Police Chief Bach, Public Works Werlinger and Assistant Finance Officer Bestgen were also present.

Action 2026-018

Motion by J. Noren, seconded by Cooper, to approve the minutes from the regular meeting on January 20, 2026, all members present voting yes, motion carried.

Action 2026-019

Motion by K. Noren, seconded by Fitzgerald, to approve the claims as presented. Roll call, all members present voting yes, motion carried.

CLAIMS- February 2, 2026**ESTIMATED WAGES –FEBRUARY 2026 (2 pay periods)**

MAYOR	550.00
COUNCIL	2,250.00
CITY ATTORNEY	1,000.00
BUILDING INSPECTOR	300.00
CHIEF OF POLICE- Josh Bach	4,800.00
POLICE OFFICER- Anthony Spencer	4,320.00
POLICE OFFICER- Dykes	4,000.00
POLICE OFFICER- Hebda	4,000.00
WASTE/WATER OPERATOR- DJ Werlinger	4,150.40
WASTE/WATER OPERATOR- Derek Daniels	4,064.00
WASTE/WATER OPERATOR- John Cooper	3,857.60
LIBRARIAN – Deb Terhue	2,147.20
LIBRARY ASST.- Donna Willson	648.00
LIBRARY ASST- Sandy Huffman	648.00
LIBRARY ASST.- Racine Morgan	238.88
LIBRARY ASST.- Olyn Smith	197.16
FINANCE OFFICER – Cory Heckenlaible	4,540.80
FINANCE & PW- Jessica Bestgen	2,374.90
TOTAL	\$44,086.94

GENERAL LEDGER

SD DEPT REVENUE & REGULATION- Garbage Tax	354.80
CITY OF WHITEWOOD- Take Deposit for Bills- Weeks, Marcol, Emme	270.00
SD RETIREMENT- Employee Retirement	6,729.68
TOTAL	\$7,354.48

GENERAL FUND

WASTE CONNECTIONS- Garbage Collection	5,910.96
A&B BUSINESS SOLUTIONS- Police 171.37, City Hall 235.63	407.00
ALL NET CONNECTIONS- Server & City Hall	159.25
AT&T	435.30
RUNNINGS SUPPLY- Shop	45.97

FORD CREDIT- Pickup	1,237.44
POST PROM- Donation	500.00
REPUBLIC NATIONAL- January Liquor	2,247.33
SOUTHERN GLAZERS- January Liquor	1,525.22
SPEARFISH EQUIPMENT- Mini-Excavator	23,126.36
STURGIS AUTO PARTS	103.74
WARNE CHEMICAL- Ice Melt	169.86
WW CHAMBER- Membership	50.00
WW SENIOR CITIZEN CENTER- Donation	1,000.00
WELLS FARGO VISA- Vision 33.52, City Hall 52.04, Bldg Offical Membership 50.00	135.56
LIGHTING MAINTENANCE- Exit Lights	58.52
CHAIN SAW CENTER- Streets	133.32
A&J SUPPLY- Shop	10.58
JOHNSON SOUTH DAKOTA- January Liquor	10,238.31
TOTAL	\$47,494.72

LIBRARY

ALL NET CONNECTIONS	45.50
AMAZON CAPITAL- Supplies & Books	309.82
DEB TERHUNE- Supplies	136.95
MONTANA DAKOTA	87.51
WW CHAMBER- Membership	50.00
A&J SUPPLY	33.73
TOTAL	\$663.51

WATER/SEWER FUNDS

DAKOTA PUMP- Booster Station	1,887.76
HAWKINS CHEMICAL	683.85
MIDCONTINENT TESTING	66.00
POSTMASTER	461.00
SPEARFISH EQUIPMENT- Mini-Excavator	23,126.39
WESTERN DAKOTA REGIONAL WATER- 2026 Dues	375.00
WELLS FARGO VISA	76.90
A&J SUPPLY	34.00
ALLIED CONSTRUCTION- Booster Station Gutters	550.00
WESTERN PEAKS- Samples	16.34
TOTAL	\$27,277.24

AUTOMATIC PAYMENTS

USDA RURAL DEVELOPMENT- Water Project Loan	4,028.00
USDA RURAL DEVELOPMENT- Trunk Sewer Project	1,057.00
EFTPS- Payroll Taxes 01/23/26	5,784.95
TOTAL	\$10,869.95

Action 2026-020

Motion by J. Noren, seconded by K. Noren, to approve the third amendment to the water agreement with Three Peaks Water Association (Spearfish Mountain Ranch). Roll call, all members present voting yes, motion carried.

Action 2026-021

Motion by J. Noren, seconded by Bulat, to approve the performance evaluation forms. Roll call, all members present voting yes, motion carried.

Action 2026-023

Motion by Davidson, seconded by J. Noren, to enter into Executive Session for personnel matters pursuant to SDCL 1-25-2 (1) at 6:01 PM. All members present voting yes, motion carried.

At 6:11 PM, Mayor Harmon announced the Executive Session had ended.

There being no further business, the meeting was adjourned at 6:12 PM.

MITCHELL U. HARMON

Mayor

Attest:

JESSICA BESTGEN

Assistant Finance Officer

CLAIMS- FEBRUARY 17, 2026**GENERAL LEDGER**

DELTA DENTAL- Employee Dental Insurance	628.70
HEALTH POOL OF SD- Employee Health Insurance	8,966.43
UNITED HEALTH CARE- Employee Life Insurance	78.00
TOTAL	\$9,673.13

GENERAL FUND

A&B BUSINESS SOLUTIONS- Police	59.99
ALL NET CONNECTIONS- Backup	220.21
AMAZON CAPITAL- Hale Hall 46.78, Police 399.99	446.77
BH PIONEER	153.32
BH ENERGY-HH 110.09,Xmas 22.70,	
BUTTE ELECTRIC- Exit Lights	560.11
CENTRAL SQUARE TECH- Police Annual Zuercher Subscriptions	4,032.05
BJ'S COUNTRY STORE- City Hall 32.90, Police Fuel 229.78	262.68
MENARDS- City & Hale Hall	218.00
MONTANA DAKOTA- Hale Hall 308.26, City Hall 128.77, Shop 130.14, Police 217.42	784.59
REPUBLIC NATIONAL- February Liquor	2,257.19
SOUTHERN GLAZERS- February Liquor	906.61
SOUTHSIDE OIL- PW Fuel	572.56
FITZGERALD LAW FIRM- Legal Services	4,777.50
TOTAL	\$15,251.58

LIBRARY

A&B BUSINESS SOLUTIONS	162.79
AMAZON CAPITAL	81.26
MONTANA DAKOTA	94.70
TOTAL	\$338.75

WATER/SEWER FUNDS

AMAZON CAPITAL- Eye Wash Stations, Soap, Training Books	458.54
BUTTE ELECTRIC- Treatment Plant 2051.48, Booster Station 654.54	2,706.02
DANS DUMPSTERS	100.00
MONTANA DAKOTA- Generators	233.66
SD ONE CALL	8.40
SONSET STATION- PW Fuel	128.00
SOUTHSIDE OIL- PW Fuel	572.57
MIDCONTINENT TESTING LABS	49.00
TOTAL	\$4,256.19

AUTOMATIC PAYMENTS

USDA RURAL DEVELOPMENT- Storm Sewer	1,226.50
USDA RURAL DEVELOPMENT- Laurel Stret Project	3,254.00
EFTPS- Payroll Taxes 02/6/26	5,976.22
TOTAL	\$10,456.72

Prepared by:
Talbot J. Wieczorek
Gunderson, Palmer, Nelson &
Ashmore, LLP
P.O. Box 8045
Rapid City, SD 57709-8045
(605) 342-1078

AGREEMENT REGARDING ANNEXATION OF PROPERTIES

COMES NOW, Hills Products Group, Inc. ("Hills") and the City of Whitewood, Lawrence County, South Dakota, and pursuant to this Agreement Regarding Annexation of Properties (Agreement) agree pursuant to SDCL 9-4-1 and 9-4-1.1, to annex certain territory owned by the Hills into the City of Whitewood ("City"), immediately and other parcels at some future time upon the following terms:

1. **Purpose.** Hills owns six parcels of real property that border but are outside the municipal limits of the City of Whitewood. Through this Agreement, Hills and the City have reached an agreement whereby Hills will agree to annexing two of these parcels, Parcel #5 and Parcel #6 as illustrated in the attached Exhibit A. The City in turn will agree not to pursue involuntary annexation of the remaining four parcels for a minimum of twenty years and only upon the terms set forth in this Agreement.

2. **Annexing Property and Property Not Being Annexed.** It is the City's desire to annex the following two properties because the City currently has installed water and sewer mains adjacent to the properties. At some point the City extended Water and Sewer mains so they lie adjacent to the two parcels legally described as:

Lot 1R, formerly being a portion of Lot 1 of Tract B and a portion of the second replat of Lot 2 of Tract B of the Southeast Quarter of the Northwest Quarter(SE1/4NW) and in Tract B of the Section 21, T6N, R4E, BHM, Lawrence County, South Dakota, as set out in Plat Doc. 91- 4371

-AND-

Lot A of Tract A, a subdivision of the SENW of Section 21, T6N, R4E BHM, Lawrence County, South Dakota, according to Plat Book 6 page 97

(hereinafter "Annexing Properties")

Exhibit A denotes the above legally described Annexing Properties as parcels as #5 and #6.

Hills also owns four other parcels adjacent to the City. These parcels are legally described as:

Lot 2A of the replat of Lot 2 and Lot 3 of Tract B of the Southeast Quarter of the Northwest Quarter (SE1/4NW1/4) and Tract B of the Southwest Quarter of the Northeast Quarter (SW1/4NE1/4) except that part included in Lot 1R all located in Section 21, Township 6 North, Range 4 East of the Black Hills Meridian, Lawrence County, South Dakota, according to the plat filed as Document 96-4886.

-AND-

Lot 3A of the replat of Lot 2 and Lot 3 of Tract B of the Southeast Quarter of the Northwest Quarter (SE1/4NW1/4) and Tract B of the Southwest Quarter of the Northeast Quarter (SW1/4NE1/4) except that part included in Lot 1R, all located in Section 21, Township 6 North, Range 4 East of the Black Hills Meridian, Lawrence County, South Dakota, according to the plat filed as Document No. 96-4886

-AND-

Tract "B", located in the (N1/2NW1/4) of Section 21, Township 6 North, Range 4 East of the Black Hills Meridian, Lawrence County, South Dakota, as shown by the Plat recorded as Document No. 2008-3400

-AND-

Lot 1R, formerly being a portion of Lot 1 of Tract B and a portion of the second replat of Lot 2 of Tract B, located in Tract B of the Southeast Quarter of the Northwest Quarter (SE1/4NW1/4) and in Tract B of the Southwest Quarter of the Northeast Quarter (SW1/4NE1/4) Section 21, Township 6 North, Range 4 East, Black Hills Meridian, Lawrence County, South Dakota, as set out in Plat filed in Document No. 91-4371

(hereinafter "Remaining Properties")

Exhibit A denotes the above legally described Remaining Properties as parcels as #1 through #4.

Pursuant to this Agreement's terms, Hills will submit a petition to voluntarily annex the two Annexing Properties while the City agrees the Remaining Properties will remain out of City limits for no less than twenty years from the date of this Agreement unless Hills submits a voluntarily annexation petition and the Remaining Properties are annexed by the City.

3. **Prior Agreement.** An agreement may or may not have existed between the parties in 2007 that all parcels described in Exhibit A were to become part of the City. The parties agree that with execution of this Agreement, any previous agreements, known or unknown, between the parties concerning annexing of any of the parcels are rendered null and void and that the terms of this Agreement control annexation of the Annexing Properties and Remaining Properties.

4. **Utility Payments.** For its current water and sewer service, Hills currently pays a sum equal to approximately three times the amount that a City customer within the municipal boundaries pays for water and sewer services. Hills has paid as agreed and has never been delinquent. Once annexed, Hills will pay City standard water and sewer charges appropriate to the status of services located within the City boundaries. These in-City rates will become effective on the first day of the first month after the City adopts Hills' voluntary annexation petition. Thereafter, the charges for these services shall be assessed at the rate charged by the City to customers within the City.

5. **Previous Annexation Study and Future Annexation.** An annexation study was performed by the City pursuant to SDCL Chapter 9-4 in 2020 that recommended all of the parcels contained in Exhibit A along with several other properties be annexed into the City. While annexation of all 6 of the parcels would increase the tax revenue of the City, the City must also establish a plan to build City utilities, including water and sewer mains, to the Remaining Properties if they were to be involuntarily annexed. The City has determined that at this time it would be most economically feasible to annex the Annexing Properties into its municipal limits and not involuntarily annex the Remaining Properties for a period of no less than twenty years from the date of this Agreement and not until the City has constructed water and sewer mains running adjacent to the Remaining Properties' property lines.

While the City will take no actions to involuntarily annex the Remaining Properties until the conditions in this Section 5 are met, if Hills should seek voluntary annexation of any of the properties prior to the twenty year time frame referenced above, and the build out of the City Water and Sewer mains, the City may so act on a petition of voluntary annexation and annex the property if the City determines that annexation would be proper. Any voluntary annexation petition filed that includes the Remaining Properties or any portion of the Remaining Properties that is unsigned by Hills, shall be deemed by the City an involuntary annexation of the Remaining Properties and in acting on the petition, the City shall reject the petition or exclude the Remaining Properties in any City Resolution annexing any property within the petition.

6. **Zoning and Existing Use.** The Annexing Properties will be zoned Commercial/Light Industrial by the City after annexation. Zoning of the Annexing Properties will be accomplished by the City within six months of the annexation becoming final. Any and all activities lawfully conducted prior to annexation will be grandfathered-in and allowed to be continued indefinitely. The City will take no actions to impede the use of the Annexing Properties in any way they were used prior to annexing. Hills may seek to rezone the property in the future and the City shall cooperate in the rezoning of the Annexing Properties or any portion thereof.

7. Submission of Voluntary Annexation Petition. Upon full execution of this Agreement by the City and approval of the Agreement by resolution of the City Council, Hills will execute the Agreement and supply an executed voluntary petition in the form attached hereto as Exhibit B. Upon submission of the voluntary annexation petition, the City at its next Council meeting shall place the petition on its agenda and pass a resolution in substantially the same form as attached herein as Exhibit C annexing the Annexing Properties.

8. Actions Taken by Referendum. Should any actions including approval of this Agreement or approval of the annexation, be referred by referendum by the citizens of the City and rejected in a referendum vote, this Agreement shall be declared null and void and of no force and effect against any party.

9. Governing Law. This Agreement will be governed by, and enforced in accordance with the laws of the State of South Dakota.

10. Entire Agreement. This Agreement constitutes the entire agreement between the parties and supersedes any and all prior agreements and negotiations between the parties, whether written or oral, relating to the subject matter of this Agreement.

11. Runs with the Land. This Agreement shall be deemed to run with the land and be binding on the parties' successors and assigns.

12. Interpretation. This Agreement will be construed without regard to the identity of the party who drafted the various provisions of this Agreement. Moreover, each and every provision of this Agreement will be construed as though all parties to this Agreement participated equally in the drafting of this Agreement. As a result of the foregoing, any rule or construction that a document is to be construed against the drafting party will not be applicable to this Agreement.

13. Exhibits. Exhibits A through C attached to this Agreement are, by this reference, incorporated in, and made a part of this Agreement. In the event of a conflict between an exhibit and the text of this Agreement, the text of this Agreement shall control.

14. Amendments and Modifications. No amendment or modification to this Agreement will be effective until it is reduced to writing and approved and executed by all parties to this Agreement in accordance with all applicable statutory procedures.

15. Authority to Execute. The City hereby warrants and represents to Hills that the Persons executing this Agreement on its behalf have been properly authorized by the City Council to do so. Hills hereby warrants and represents to the City (i) that it is the record and beneficial owner of fee simple title to the Annexing Properties, (ii) that no other Person has any legal, beneficial, contractual, or security interest in the Annexing Properties, (iii) that it has the full and complete right, power, and authority to enter into this Agreement and to agree to the terms, provisions, and conditions set forth in this Agreement, (iv) that all actions needed to authorize the execution, delivery, and performance of this Agreement have been taken, and (v) that neither the execution of this Agreement nor the performance of the obligations assumed by

Hills will result in a breach or default under any agreement that the Hills is a party.

Hills Products Group, Inc.

Brad Hammerbeck
President

STATE OF SOUTH DAKOTA)
) ss.
COUNTY OF _____)

On this ____ day of _____, 2026, before me the undersigned officer, personally appeared _____, who acknowledged himself to be the President of **Hills Products Group, Inc.** and that he, as such President being authorized to do so, executed the foregoing instrument for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.

(SEAL)

Notary Public – South Dakota
My Commission Expires: _____

CITY OF WHITEWOOD, a
South Dakota Municipal Corporation

By: Mitch Harmon
The City of Whitewood
Its Mayor

ATTEST

By: _____
City Finance Officer

(SEAL)

STATE OF SOUTH DAKOTA)
) ss.
COUNTY OF _____)

On this _____ day of _____, 2026, before me the undersigned officer, personally appeared **Mitch Harmon and _____**, who acknowledged themselves to be the Mayor and Finance Director, respectively, of the **City of Whitewood** and that as such Mayor and Finance Director, being authorized to do so, executed the foregoing instrument for the purposes therein contained.

In witness whereof I hereunto set my hand and official seal.

(SEAL)

Notary Public – South Dakota

My Commission Expires: _____

PETITION FOR ANNEXATION

Hills Products Group, Inc., F/K/A Hills Materials Company, constituting all the property owners of the area of Lawrence County described below, share a common bond and community of interest with the City of Whitewood and desire to become contributing members of the community through annexation of the land described below into the City of Whitewood, which we believe constitutes a natural and reasonable inclusion, in accordance with SDCL Chapter 9-4-1, hereby request the Board of Trustees of the Municipality of Whitewood annex said legally described area:

Lot 1R, formerly being a portion of Lot 1 of Tract B and a portion of the second replat of Lot 2 of Tract B of the Southeast Quarter of the Northwest Quarter (SE1/4NW) and in Tract B of the Section 21, T6N, R4E, BHM, Lawrence County, South Dakota, as set out in Plat Doc. 91- 4371

-AND-

Lot A of Tract A, a subdivision of the SENW of Section 21, T6N, R4E BHM, Lawrence County, South Dakota, according to Plat Book 6 page 97

Dated this _____ day of _____, 2026.

Hills Products Group, Inc.

By: _____
Its: _____

Sworn to me this _____ day of _____, 2026.

Signature of Officer Administering Oath

(SEAL)

Title of Officer Administering Oath
My Commission Expires _____

Prepared By:
Talbot J. Wieczorek
Gunderson, Palmer, Nelson
& Ashmore, LLP
PO Box 8045
Rapid City, SD 57709
605-342-1078

RESOLUTION 2026 - ____

A RESOLUTION ANNEXING WITHIN DESCRIBED TERRITORY

WHEREAS pursuant to an agreement between the City of Whitewood and the property owners dated ----- (Agreement), a petition signed by the property owners of the area of Lawrence County described below, which is contiguous of the City of Whitewood, has been filed with the City of Whitewood; and

WHEREAS the City Council of the City of Whitewood deems it for the best interest of the City to honor the Agreement and that the below described territory be included within the corporate limits of the City and annexed thereto; and

WHEREAS the City Council has determined that the territory described below and the residents of that territory share a common bond and community of interest with the City of Whitewood and the annexation of that territory constitutes a natural and reasonable inclusion;

NOW, THEREFORE BE IT RESOLVED by the City of Whitewood that the following territory is hereby included within the corporate limits of the City and annexed thereto:

Lot 1R, formerly being a portion of Lot 1 of Tract B and a portion of the second replat of Lot 2 of Tract B of the Southeast Quarter of the Northwest Quarter (SE1/4NW) and in Tract B of the Section 21, T6N, R4E, BHM, Lawrence County, South Dakota, as set out in Plat Doc. 91- 4371

-AND-

Lot A of Tract A, a subdivision of the SENW of Section 21, T6N, R4E BHM, Lawrence County, South Dakota, according to Plat Book 6 page 97

Dated this ____ day of _____, 2026.

CITY OF WHITEWOOD

Mayor

ATTEST:

Finance Officer

(SEAL)

Published: _____

Effective: _____

Eligibility Requirements:

Eligibility: Applicant must be a current member of the SDML WCF:

1. as of the date of the application
2. in the year the grant will be awarded
3. in the year the grant check is delivered

Application Guidelines:

The SDML WCF has the discretion in approving or denying any, all, or a portion of the grant applications. A member may apply once per calendar year and the grant only applies to one new piece of equipment. Only new equipment is eligible for the grant. Used or refurbished equipment is not eligible for the grant. Eligible equipment must be ordered in the grant year. Purchases made or orders placed prior to or after the grant year are not eligible for the current grant year.

The grant will pay 50% of the cost of the equipment with a maximum grant award of \$5,000.

The recipient will be required to pay the invoice in full, then provide a copy of the entity's cleared check and a copy of the paid invoice. Then the SDML WCF will issue the grant check payable to the grant recipient.

All applications must include the following completed information:

2731 Huffman Mill Rd
Burlington
North Carolina
United States 27215

Customer:
City of Whitewood
1025 Meade Street
Whitewood SD 57793
United States

Quote
Valid Until: Dec 30, 2025

SHIP TO:

57793

Account Name:City of Whitewood
Contact Name:DJ Werlinger



S.No.	Product Details	Quantity	List Price	Amount	Discount	Total
1	Corner End Post Length 72" Weight: 37 lb	4	\$ 630.00	\$ 2,520.00	\$ 1,083.60	\$ 1,436.40
2	MAPS Yellow Panels 2' x 6' Weight: 76 lb	6	\$ 1,140.00	\$ 6,840.00	\$ 2,941.20	\$ 3,898.80
3	Adjustable Spreader 35"-48" Weight: 50 lb	4	\$ 570.00	\$ 2,280.00	\$ 980.40	\$ 1,299.60
4	Set of 4 Lifting Lugs - SD (PS)	1	\$ 400.00	\$ 400.00	\$ 172.00	\$ 228.00
5	Pin & Keeper 5/8" X 4 1/4 HITCH PIN W/ CLIP	48	\$ 16.00	\$ 768.00	\$ 330.24	\$ 437.76
6	Shipping	1	\$ 425.00	\$ 425.00	\$ 0.00	\$ 425.00
7	Leg Set - Steel Yellow Legs Powder Coated (PS)	1	\$ 750.00	\$ 750.00	\$ 322.50	\$ 427.50
Sub Total						\$ 13,983.00
Your Discount						\$ 5,829.94
Tax						\$ 0.00
Adjustment						\$ 0.00
GRAND TOTAL						\$ 8,153.06

Terms and Conditions

[Contact Us \(/general/?type=CONTACT\)](/general/?type=CONTACT) [Sign In \(/login.aspx\)](/login.aspx) [Join \(/general/register_start.asp\)](/general/register_start.asp)



(L)

SOUTH DAKOTA
MUNICIPAL LEAGUE

MENU

District 10 Annual Meeting



[REGISTER](#)



[TELL A FRIEND \(/MEMBERS/SEND.ASP?EVENT=2003147\)](/MEMBERS/SEND.ASP?EVENT=2003147)

Annual meeting of members of the SDML District 10.



4/1/2026

When: Wednesday, April 1, 2026
6-8 pm MT

Where: Tri-State Museum & Visitor's Center
415 5th Avenue
Belle Fourche, SD 57717

Contact: SDML Events Team
info@sdmunicipalleague.org (<mailto:info@sdmunicipalleague.org>)
605.224.8654

[REGISTER](#)

Online registration is available until: 4/1/2026

[« Go to Upcoming Event List \(/events/event_list.asp\)](/events/event_list.asp)

\$25.00 PER PERSON

MUNICIPALITY OF WHITEWOOD
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

	General Fund	Library Fund	3rd Cent Fund	Debt Service Fund	Economic Development Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:						
Assets:						
101 Cash and Cash Equivalents						0.00
104 Cash with Fiscal Agent	1,445,694.18	58,291.34	51,317.34	16,558.56	55,953.94	1,627,815.36
105 Investments						0.00
110 Taxes Receivable--Delinquent	1,966.10					1,966.10
115 Accounts Receivable, Net	58,637.23					58,637.23
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current				10,253.50		10,253.50
122 Special Assessments Receivable--Delinquent						0.00
123 Special Assessments Receivable--Noncurrent						0.00
125 Interest Receivable--Special Assessments				43,583.50		43,583.50
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable					95,317.93	95,317.93
130 Leases Receivable						0.00
131 Due from other Funds	85,177.30					85,177.30
132 Due from _____ Governments						0.00
129 Due from Component Unit						0.00
135 Interest Receivable						0.00
136 Accrued Interest on Investments Purchased						0.00
137 Dividend Receivable						0.00
141 Inventory of Supplies						0.00
142 Inventory of Stores for Resale						0.00
154 Deposits						0.00
155 Prepaid Expenses						0.00
157 Unamortized Discounts on Bonds Sold						0.00
133 Advance to West River Fund					40,000.00	40,000.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
Total Assets	1,591,474.81	58,291.34	51,317.34	70,395.56	191,271.87	1,962,750.92
Deferred Outflows of Resources:						
198 Other Deferred Outflows of Resources						0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,591,474.81	58,291.34	51,317.34	70,395.56	191,271.87	1,962,750.92

MUNICIPALITY OF WHITEWOOD
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

	General Fund	Library Fund	3rd Cent Fund	Debt Service Fund	Economic Development Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:						
Liabilities:						
201 Claims Payable						0.00
202 Accounts Payable	36,838.84	913.12	483.38			38,235.34
203 Judgments Payable						0.00
204 Annuities Payable						0.00
205 Notes Payable						0.00
206 Contracts Payable						0.00
207 Contracts Payable--Retained Percentage						0.00
208 Due to General Fund				27,639.56		27,639.56
209 Due to Government		7,668.32				7,668.32
210 Due to Resigned Employees						0.00
211 Matured Bonds Payable						0.00
212 Matured Interest Payable						0.00
213 Incurred but Not Reported Claims						0.00
215 Accrued Interest Payable						0.00
216 Accrued Wages Payable						0.00
217 Accrued Taxes Payable	20,692.81	2,152.57				22,845.38
218 Amount Held for Special Assessment Debt Service						0.00
219 Amounts Held for Others						0.00
220 Customer Deposits						0.00
221 Due to Fiscal Agent	2,250.00					2,250.00
223 Unearned Revenue	6,464.60					6,464.60
225 Registered Warrants						0.00
226 Bonds Payable Current:						0.00
226.01 General Obligation						0.00
226.02 Revenue						0.00
226.03 Special Assessment						0.00
227 Unamortized Premiums on Bonds Sold						0.00
228 Payable from Restricted Assets						0.00
229 Due to Component Unit						0.00
230 Compensated Absences Payable -- Current						0.00
236 Advance from Fund						0.00
Total Liabilities	66,246.25	10,734.01	483.38	27,639.56	0.00	105,103.20

MUNICIPALITY OF WHITEWOOD
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025

	General Fund	Library Fund	3rd Cent Fund	Debt Service Fund	Economic Development Funds	Total Governmental Funds
Deferred Inflows of Resources:						
244 Unavailable Revenue--Sales and Use Taxes						0.00
245 Unavailable Revenue--Property Taxes						0.00
246 Unavailable Revenue--Special Assessments						0.00
247 Other Deferred Inflows of Resources						0.00
Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balances:						
263 Nonspendable						0.00
264 Restricted	14,718.00	29,128.28	19,890.53	42,756.00	40,000.00	146,292.81
265 Committed	61,396.17					61,396.17
266 Assigned	71,639.00					71,639.00
267 Unassigned	1,377,475.39	18,429.05	31,143.43		151,271.87	1,578,319.74
Total Fund Balances	1,525,228.56	47,557.33	50,833.96	42,756.00	191,271.87	1,857,647.72
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	1,591,474.81	58,291.34	51,317.34	70,395.56	191,271.87	1,962,750.92

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF WHITEWOOD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Library Fund	3rd Cent Fund	Debt Service Fund	Economic Development Funds	Total Governmental Funds
Revenues:						
Taxes:						
310 General Property Taxes	322,782.29					322,782.29
311 Airlight Property Tax						0.00
312 General Sales and Use Taxes	419,385.41		33,816.24			453,201.65
314 Gross Receipts Business Taxes						0.00
315 Amusement Taxes						0.00
317 Excise Tax						0.00
318 Tax Deed Revenue						0.00
319 Penalties and Interest on Delinquent Taxes	561.77			2,798.19		0.00
320 Licenses and Permits	10,511.70					10,511.70
330 Intergovernmental Revenue:						
331 Federal Grants						0.00
332 Federal Shared Revenue						0.00
333 Federal Payments in Lieu of Taxes						0.00
334 State Grants	17,843.97	17,496.00				35,339.97
335 State Shared Revenue:						
335.01 Bank Franchise Tax	1,846.96					1,846.96
335.02 Liquor License Fees						0.00
335.03 Liquor Tax Reversion (25%)	5,971.45					5,971.45
335.04 Motor Vehicle Licenses	12,724.69					12,724.69
335.06 Fire Insurance Premiums Reversion						0.00
335.08 Local Government Highway and Bridge Fund	18,260.99					18,260.99
335.09 911 Remittances						0.00
335.2 Other-Gaming Revenue	15,034.70					15,034.70
336 State Payments in Lieu of Taxes						0.00
338 County Shared Revenue:						
338.01 County Road Tax (25%)						0.00
338.02 County Road and Bridge Tax (25%)						0.00
338.03 County Wheel Tax						0.00
338.99 Other		60,707.00				60,707.00
339 Other Intergovernmental Revenues						
340 Charges for Goods and Services:						
341 General Government	220.00					220.00
342 Public Safety						0.00
343 Highways and Streets	3,690.00					3,690.00
344 Sanitation	75,508.55					75,508.55
345 Health						0.00
346 Culture and Recreation	3,703.66					3,703.66
347 Ambulance						0.00

MUNICIPALITY OF WHITEWOOD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Library Fund	3rd Cent Fund	Debt Service Fund	Economic Development Funds	Total Governmental Funds
348 Cemetery						0.00
349 Other						0.00
350 Fines and Forfeits:						
351 Court Fines and Costs	30,587.00					30,587.00
352 Animal Control Fines						0.00
353 Parking Meter Fines						0.00
354 Library						0.00
359 Other						0.00
360 Miscellaneous Revenue:						
361 Investment Earnings	2,340.52	2,339.87	2,339.64		2,883.78	9,903.81
362 Rentals	12,625.00					12,625.00
363 Special Assessments				10,600.87		10,600.87
364 Maintenance Assessments						0.00
367 Contributions and Donations from Private Sources	2,423.14	1,515.00				3,938.14
368 Liquor Operating Agreement Income	324,348.85					324,348.85
369 Other	2,721.86					2,721.86
Total Revenue	1,283,092.51	82,057.87	36,155.88	13,399.06	2,883.78	1,417,589.10
Expenditures:						
410 General Government:						
411 Legislative	103,354.52					103,354.52
412 Executive	7,104.96					7,104.96
413 Elections	1,481.70					1,481.70
414 Financial Administration	75,621.90					75,621.90
419 Other- Government Buildings	156,821.01					156,821.01
Total General Government	344,384.09	0.00	0.00	0.00	0.00	344,384.09
420 Public Safety:						
421 Police	353,671.25					353,671.25
422 Fire						0.00
423 Protective Inspection	43,506.72					43,506.72
424 Corrections						0.00
429 Other Protection						0.00
Total Public Safety	397,177.97	0.00	0.00	0.00	0.00	397,177.97
430 Public Works:						
431 Highways and Streets						
432 Sanitation	126,226.88					126,226.88
433 Water	70,579.12					70,579.12
434 Electricity						0.00
435 Airport						0.00
436 Parking Facilities						0.00
437 Cemeteries						0.00
438 Natural Gas						0.00
439 Transit						0.00
Total Public Works	196,806.00	0.00	0.00	0.00	0.00	196,806.00

MUNICIPALITY OF WHITEWOOD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Library Fund	3rd Cent Fund	Debt Service Fund	Economic Development Funds	Total Governmental Funds
440 Health and Welfare:						
441 Health	0.00	0.00	0.00	0.00	0.00	0.00
442 Home Health						0.00
443 Mental Health Centers						0.00
444 Humane Society						0.00
445 Drug Education						0.00
446 Ambulance						0.00
447 Hospitals, Nursing Homes and Rest Homes						0.00
449 Other						0.00
Total Health and Welfare	0.00	0.00	0.00	0.00	0.00	0.00
450 Culture and Recreation:						
451 Recreation	87,058.70					0.00
452 Parks		78,631.49				87,058.70
455 Libraries			23,595.53			78,631.49
456 Auditorium						23,595.53
457 Historical Preservation						0.00
458 Museums						0.00
Total Culture and Recreation	87,058.70	78,631.49	23,595.53	0.00	0.00	189,285.72
460 Conservation and Development:						
463 Urban Redevelopment and Housing						0.00
465 Economic Development and Assistance						0.00
466 Economic Opportunity						0.00
Total Conservation and Development	0.00	0.00	0.00	0.00	0.00	0.00
470 Debt Service	114,359.89			31,595.00		145,954.89
480 Intergovernmental Expenditures						0.00
485 Capital Outlay						0.00
490 Miscellaneous:						
491 Judgments and Losses						0.00
492 Other Expenditures	295,840.99					0.00
493 Liquor Operating Agreements						295,840.99
Total Miscellaneous	295,840.99	0.00	0.00	0.00	0.00	295,840.99
Total Expenditures	1,435,627.64	78,631.49	23,595.53	31,595.00	0.00	1,569,449.66
Excess of Revenues Over (Under) Expenditures	(152,535.13)	3,426.38	12,560.35	(18,195.94)	2,883.78	(151,890.56)

MUNICIPALITY OF WHITEWOOD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Library Fund	3rd Cent Fund	Debt Service Fund	Economic Development Funds	Total Governmental Funds
Other Financing Sources (Uses):						
391.01 Transfers In						0.00
391.03 Sale of Municipal Property						0.00
391.04 Compensation for Loss or Damage to Capital Assets	60,636.03					60,636.03
391.20 Long-Term Debt Issued						0.00
511 Transfers Out						0.00
512 Discount on Bonds Issued						0.00
513 Payments to Refunded Debt Escrow Agent						0.00
Total Other Financing Sources (Uses)	60,636.03	0.00	0.00	0.00	0.00	60,636.03
391.06 (514) Special Items						0.00
391.05 (515) Extraordinary Items						0.00
Net Change in Fund Balances	(91,899.10)	3,426.38	12,560.35	(18,195.94)	2,863.78	(91,224.53)
Changes in Nonspendable						0.00
Fund Balance - beginning, as previously reported	1,520,575.73	44,180.95	38,273.61	90,691.90	188,388.09	1,882,110.28
Restatement due to (See Note ___):						
Fund Balance - beginning, as restated	1,520,575.73	44,180.95	38,273.61	90,691.90	188,388.09	1,882,110.28
FUND BALANCE- ENDING	1,428,676.63	47,607.33	50,833.96	72,495.96	191,271.87	1,790,885.75

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF WHITEWOOD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025

		Enterprise Funds			
		Water Fund	Sewer Fund	Fund	Internal Service Funds
		Fund	Fund	Fund	Service Funds
					Totals
ASSETS:					
Current Assets:					
101	Cash and Cash Equivalents	115,958.91	634,139.59		0.00
104	Cash with Fiscal Agent				750,098.50
105	Investments				0.00
115	Accounts Receivable, Net	22,598.24	28,469.11		49,067.35
117	Unbilled Accounts Receivable	7,532.74	6,079.50		13,612.24
121	Special Assessments Receivable--Current				0.00
122	Special Assessments Receivable--Delinquent				0.00
123	Special Assessments Receivable--Noncurrent				0.00
125	Interest Receivable--Special Assessments				0.00
126	Governmental Unit's Share of Assessment Improvement Costs				0.00
128	Notes Receivable				0.00
130	Leases Receivable				0.00
131	Due from _____ Fund				0.00
132	Due from Other Government				0.00
129	Due from Component Unit				0.00
135	Interest Receivable				0.00
136	Accrued Interest on Investments Purchased				0.00
137	Dividend Receivable				0.00
141	Inventory of Supplies				0.00
142	Inventory of Stores for Resale				0.00
155	Prepaid Expenses				0.00
Total Current Assets		146,089.89	666,688.20	0.00	812,778.09
Noncurrent Assets:					0.00
107.1	Restricted Cash and Cash Equivalents				0.00
107.2	Restricted Investments				0.00
154	Deposits				0.00
157	Unamortized Discounts on Bonds Sold				0.00
133	Advance to _____ Fund				0.00
189	Net Pension Asset	113.36	86.62		199.98
Capital Assets:					
160	Land		23,253.33		23,253.33
162	Buildings	664,727.77	845,640.89		1,510,368.66
164	Improvements Other Than Buildings	3,324,218.02	1,699,108.58		5,023,326.60
166	Furnishings and Equipment	164,649.29	297,418.74		462,068.03
168	Construction/Development in Progress		77,988.79		77,988.79
169	Infrastructure				0.00
170	Less: Accumulated Depreciation-Infrastructure (Credit)	(1,779,378.09)	(1,837,775.46)	()	(3,617,153.55)
171	Intangible Assets--				0.00
172	Less: Accumulated Amortization-- (Credit)	()	()	()	0.00
173	Intangible Lease Assets				0.00
174	Less: Accumulated Amortization-Lease Assets (Credit)	()	()	()	0.00
175	Intangible Subscription Assets				0.00
176	Less: Accumulated Amortization-Subscription Assets (Credit)	()	()	()	0.00
Total Noncurrent Assets		2,374,330.35	1,105,721.49	0.00	3,480,051.84
TOTAL ASSETS		2,520,420.24	1,772,409.69	0.00	4,292,829.93

MUNICIPALITY OF WHITEWOOD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Fund	Totals	
DEFERRED OUTFLOWS OF RESOURCES:					
196 Pension Related Deferred Outflows	19,129.54	14,617.59		33,747.13	
197 Deferred Charge on Refunding				0.00	
198 Other Deferred Outflows of Resources				0.00	
TOTAL DEFERRED OUTFLOWS OF RESOURCES	19,129.54	14,617.59	0.00	33,747.13	0.00
LIABILITIES:					
Current Liabilities:					
201 Claims Payable				0.00	
202 Accounts Payable	3,398.01	2,086.42		5,484.43	
203 Judgments Payable				0.00	
204 Annuities Payable				0.00	
205 Notes Payable				0.00	
206 Contracts Payable				0.00	
207 Contracts Payable--Retained Percentage				0.00	
208 Due to _____ Fund				0.00	
209 Due to _____ Government				0.00	
210 Due to Resigned Employees				0.00	
211 Matured Bonds Payable				0.00	
212 Matured Interest Payable				0.00	
213 Incurred but Not Reported Claims				0.00	
215 Accrued Interest Payable	2,251.82			2,251.82	
216 Accrued Wages Payable	3,284.02	2,568.24		5,852.26	
217 Accrued Taxes Payable				0.00	
218 Amount Held for Special Assessment Debt Service				0.00	
219 Amounts Held for Others	20,811.43	17,833.20		38,644.63	
220 Customer Deposits				0.00	
221 Due to Fiscal Agent				0.00	
223 Unearned Revenue				0.00	
225 Registered Warrants				0.00	
226 Bonds Payable Current:					
226.01 General Obligation				0.00	
226.02 Revenue	18,858.79	6,718.54		25,577.33	
226.03 Special Assessment				0.00	
227 Unamortized Premiums on Bonds Sold				0.00	
228 Payable from Restricted Assets				0.00	
229 Due to Component Unit				0.00	
230 Compensated Absences Payable -- Current				0.00	
Total Current Liabilities	48,604.07	29,006.40	0.00	77,610.47	0.00

MUNICIPALITY OF WHITEWOOD
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025

	Enterprise Funds				
	Water Fund	Sewer Fund	Fund	Fund	Totals
					Internal Service Funds
Noncurrent Liabilities:					
231 Bonds Payable:					
231.01 General Obligation					0.00
231.02 Revenue	663,322.14	194,756.32			858,078.46
231.03 Special Assessment					0.00
232 Subscription Liabilities					0.00
233 Compensated Absences Payable					6,365.13
234 Lease Liabilities	3,407.40	2,957.73			0.00
235 Accrued Landfill Closure and Postclosure Care Costs					0.00
236 Advance from _____ Fund					0.00
238 Net OPEB Obligation					0.00
239 Net Pension Liabilities					0.00
237 Other Long-Term Liabilities					0.00
Total Noncurrent Liabilities	666,729.54	197,714.05	0.00	0.00	864,443.59
TOTAL LIABILITIES	715,333.61	226,720.45	0.00	0.00	942,054.06
DEFERRED INFLOWS OF RESOURCES:					
247 Other Deferred Inflows of Resources	14,245.89	10,885.81			0.00
248 Pension Related Deferred Inflows					25,131.70
TOTAL DEFERRED INFLOWS OF RESOURCES	14,245.89	10,885.81	0.00	0.00	25,131.70
NET POSITION:					
253.10 Net Investment in Capital Assets	1,692,035.96	826,171.22			2,518,207.18
253.20 Restricted For:					
253.21 Revenue Bond Debt Service					256,612.52
253.22 Revenue Bond Retirement	48,568.53	208,043.99			0.00
253.23 Revenue Bond Contingency					0.00
253.24 Special Assessment Bond Guarantee					0.00
253.25 Special Assessment Bond Sinking					0.00
253.26 Equipment Repair and/or Replacement					0.00
253.27 Landfill Closure and Post Closure Costs					0.00
253.28 Permanently Restricted Purposes	22,209.61	23,475.20			0.00
253.29 SDRS Pension Purposes					45,684.81
253.28 Other Purposes	129,093.87	468,255.41			0.00
253.90 Unrestricted					597,349.28
TOTAL NET POSITION	1,891,907.97	1,525,945.82	0.00	0.00	3,417,853.79
					0.00

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF WHITEWOOD
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2025

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund	
Operating Revenue:					
371 Surcharge as Security for Debt					
372-389 Charges for Goods and Services					
380.05 Lottery Sales	283,197.84	410,020.88			0.00
367 Contributions and Donations					693,218.72
369 Miscellaneous					0.00
Total Operating Revenue	283,197.84	410,020.88	0.00	0.00	693,218.72
Operating Expenses:					
410 Personal Services	123,442.51	97,236.97			220,679.48
420 Other Current Expense	106,948.97	59,097.17			166,046.14
426.2 Materials (Cost of Goods Sold)					0.00
453 Amortization					0.00
457 Depreciation	104,880.01	67,838.58			172,718.59
Total Operating Expenses	335,271.49	224,172.72	0.00	0.00	559,444.21
Operating Income (Loss)	(52,073.65)	185,848.16	0.00	0.00	133,774.51
Nonoperating Revenue (Expense):					
330 Operating Grants					0.00
361 Investment Earnings					0.00
362 Rental Revenue					0.00
442 Interest Expense	(30,283.06)	(6,163.78)			(36,446.84)
(492) 366 Gain (Loss) on Disposition of Assets					0.00
(429) 369.01 Other					0.00
Total Nonoperating Revenue (Expense)	(30,283.06)	(6,163.78)	0.00	0.00	(36,446.84)
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	(82,356.71)	179,684.38	0.00	0.00	97,327.67
					0.00

MUNICIPALITY OF WHITEWOOD
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2025

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund	
391.07 Capital Contributions					0.00
391.01 Transfers In					0.00
511 Transfers Out					0.00
391.06 (514) Special Items					0.00
391.05 (515) Extraordinary Items					0.00
Change in Net Position	(82,356.71)	179,684.38	0.00	0.00	97,327.67
Net Position - beginning, as previously reported	1,974,264.68	1,346,261.44			3,320,526.12
Restatement due to (See Note __):					
					0.00
					0.00
Net Position - beginning, as restated	1,974,264.68	1,346,261.44	0.00	0.00	3,320,526.12
NET POSITION - ENDING	1,891,907.97	1,525,945.82	0.00	0.00	3,417,853.79

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF WHITEWOOD
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2025

Indebtedness	Long-Term Debt 1-Jan-25	Add New Debt	Less Debt Retired	Long-Term Debt 31-Dec-25
Governmental Long-Term Debt:				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	627,059.37		39,443.82	587,615.55
231.03 Special Assessment Bonds	127,504.78		26,813.96	100,690.82
232 Subscription Liabilities				
234 Lease Liabilities				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
232 Subscription Liabilities				
234 Lease Liabilities				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
Total	<u>754,564.15</u>	<u>0.00</u>	<u>66,257.78</u>	<u>688,306.37</u>
(Do not include interest in the above figures)				

Note 1 - Long-Term Debt:

Debt payable at December 31, 2025 is comprised of the following:

General Obligation Bonds:

	\$ -

Revenue Bonds:

Sales Tax Revenue Bond, series 2004, bears interest at 4.375 percent,. Due in monthly installments of \$1,227 through 2026. Finance through the General Fund.	\$ 21,772.20
Rural Development Sales Tax Revenue Bond, Series 2023, bears interest at 2.250 percent; due in monthly installments of \$3,254 through July 2043. Financed through the General Fund	565,842.98

Subscription Liabilities:

	\$ -

Lease Liabilities:

	\$ -

Other Long-Term Liabilities:

	\$ -

[SHOW MATURITY DATES AND INTEREST RATES AND INDICATE THE FUND MAKING THE PAYMENTS TO RETIRE THE DEBT. IF VARIABLE-RATE DEBT EXISTS THE DEBT DESCRIPTIONS MUST DESCRIBE THE TERMS BY WHICH INTEREST RATES ARE ADJUSTED.]

Cory Heckenlaible

From: Sara Fitzgerald <sarajfitzgerald421@gmail.com>
Sent: Thursday, February 12, 2026 12:33 AM
To: Cory Heckenlaible
Subject: Agenda Items
Attachments: SDCL Open Meetings Executive Session.pdf; SDCL Open Meetings Defintion.pdf; 5.4 Sick Leave 2.11.26.docx; 10.4 Safety.docx; 10.8 passengers in city vehicles.docx

Agenda Items

#1-Open Meetings-Complaints & Compliance (Clarification from the last meeting)/Attached are 2 SDCLs

#2 Employee Manual 5.4 Sick Leave- Adjustment to accrued SL hours (requested by DJ)/ Attached policy 5.4

#3 Employee Manual 10.4 Safety- Change to manual (requested by DJ)/Attached policy 10.4

#4 Employee Manual 10.8 Passengers in City Vehicles (requested by Josh)/ Attached policy 10.8

#5- Chamber Banquet is Friday, February 27th. Tickets \$35/person

1-25-2. Executive or closed meetings--Purposes--Authorization--Violation as misdemeanor.

Executive or closed meetings may be held for the sole purposes of:

- (1) Discussing the qualifications, competence, performance, character or fitness of any public officer or employee or prospective public officer or employee. The term, employee, does not include any independent contractor;
- (2) Discussing the expulsion, suspension, discipline, assignment of or the educational program of a student or the eligibility of a student to participate in interscholastic activities provided by the South Dakota High School Activities Association;
- (3) Consulting with legal counsel or reviewing communications from legal counsel about proposed or pending litigation or contractual matters;
- (4) Preparing for contract negotiations or negotiating with employees or employee representatives;
- (5) Discussing marketing or pricing strategies by a board or commission of a business owned by the state or any of its political subdivisions, when public discussion may be harmful to the competitive position of the business; or
- (6) Discussing information pertaining to the protection of public or private property and any person on or within public or private property specific to:
 - (a) Any vulnerability assessment or response plan intended to prevent or mitigate criminal acts;
 - (b) Emergency management or response;
 - (c) Public safety information that would create a substantial likelihood of endangering public safety or property, if disclosed;
 - (d) Cyber security plans, computer, communications network schema, passwords, or user identification names;
 - (e) Guard schedules;
 - (f) Lock combinations;
 - (g) Any blueprint, building plan, or infrastructure record regarding any building or facility that would expose or create vulnerability through disclosure of the location, configuration, or security of critical systems of the building or facility; and
 - (h) Any emergency or disaster response plans or protocols, safety or security audits or reviews, or lists of emergency or disaster response personnel or material; any location or listing of weapons or ammunition; nuclear, chemical, or biological agents; or other military or law enforcement equipment or personnel.

However, any official action concerning the matters pursuant to this section shall be made at an open official meeting. An executive or closed meeting must be held only upon a majority vote of the members of the public body present and voting, and discussion during the closed meeting is restricted to the purpose specified in the closure motion. Nothing in § 1-25-1 or this section prevents an executive or closed meeting if the federal or state Constitution or the federal or state statutes require or permit it. A violation of this section is a Class 2 misdemeanor.

Source: SL 1965, ch 269; SL 1980, ch 24, § 10; SL 1987, ch 22, § 1; SL 2014, ch 90, § 2; SL 2019, ch 2, § 1; SL 2022, ch 4, § 2.

1-25-12. Definitions.

Terms used in this chapter mean:

- (1) "Official meeting," any meeting of a quorum of a public body at which official business or public policy of that public body is discussed or decided by the public body, whether in person or by means of teleconference or electronic means, including electronic mail, instant messaging, social media, text message, or virtual meeting platform, provided the term does not include communications solely to schedule a meeting or confirm attendance availability for a future meeting;
- (2) "Political subdivision," any association, authority, board, municipality, commission, committee, council, county, school district, task force, town, township, or other local governmental entity, which is created by statute, ordinance, or resolution, and is vested with the authority to exercise any sovereign power derived from state law;
- (3) "Public body," any political subdivision or the state;
- (4) "State," each agency, board, commission, or department of the State of South Dakota, not including the Legislature; and
- (5) "Teleconference," an exchange of information by any audio, video, or electronic medium, including the internet.

Source: SL 2019, ch 3, § 1; SL 2025, ch 8, § 2.

5.4 Sick Leave

Every regular full-time and part-time municipal employees shall be granted sick leave. Sick leave shall be available to the employee after it has been earned and credited. For all regular full-time employees sick leave will be with full pay at the rate of 8 hours per month with a maximum of ~~360~~ 560 hours (~~45~~ 70 working days) accumulation. For all regular part-time employees sick leave will be with full pay at the rate of 4 hours per month with a maximum of ~~180~~ 280 hours (~~45~~ 70 working days) accumulation. Sick leave is to be used only with approval of the employee's supervisor and only for one or more of the following reasons: illness or injury, quarantine, personal injury, or critical illness in the employee's immediate family. Immediate family shall mean the employee's spouse, children, parents, and parent's in-law, brothers and sisters, brother-in-law and sisters-in-law, grandparents, grandparents' in-law and grandchildren. Any municipal employee claiming sick leave over three working days may be required to show a certificate signed by a medical doctor which states that the employee was incapacitated for work during the period of his or her absence. A doctor's release will be required after any hospitalization. Earned sick leave benefits will not be paid when employment is terminated with the City.

Information below is for reference and will not be included in the manual

Maximum Sick Leave Hours Comparison

Spearfish = Unlimited

Lawrence County = 1040 Hours

Belle Fourche = 480 Hours

Sturgis= Not mentioned in employee manual

Meade County has PTO days

0 - 3 yrs.= 15 Days (120 Hours) 4-10 yrs.= 20 days (160 Hours) 10+ years= 25 days (200 hrs)

Max Accrual= 240 Hours

10.4 Safety

All City Department Heads shall be responsible for establishing and maintaining active safety programs within their respective departments. All employees involved in activities using motorized equipment are required to wear full length trousers and protective foot wear, preferably boots. Shorts, cut-offs, sandals, tennis shoes or loose, flopping clothing are prohibited so as to avoid or minimize injury in case of accident. ~~Radio headphones shall not be worn while on duty.~~ Employees may wear headphones or earbuds provided that their use does not compromise communication, situational awareness, operational safety, or required hearing protection standards.

10.8 Passengers in City Vehicles

No one individual other than City agents, employees, or Council members ~~may~~ shall be ~~passengers permitted to ride~~ in or on City-owned vehicles or equipment ~~as passengers~~ unless the individual's presence is in the ordinary course of official City business or a passenger request/waiver of liability and right to sue form has been completed, signed, and approved, in advance, by the driver's immediate supervisor. Passenger request/waiver of liability and right to sue forms are available at the City Finance Office. Police ride-alongs ~~will be on a case-by-case basis and must have the Council or Mayor's approval.~~

	Balance 12/31/2025	REVENUE	EXPENSES	Balance 1/31/2026
<u>CASH COMPUTER</u>				
GENERAL FUND	1,445,694.18	90,029.22	(123,570.80)	1,412,152.60
LIBRARY	58,291.34	66,951.12	(6,565.31)	118,677.15
3RD CENT SALES TAX	51,317.34	1,953.01	(483.38)	52,786.97
ADDITIONAL TAX FUND	55,755.30	80.00	0.00	55,835.30
DEBT SERVICE	16,558.56	0.00	0.00	16,558.56
TIFD FUND	10,383.21	0.00	0.00	10,383.21
ECONOMIC DEVELOPMENT	55,953.94	1,036.38	0.00	56,990.32
CAPITOL PROJECT	-1,521,631.03	0.00	(115,308.67)	(1,636,939.70)
WATER	115,858.91	24,680.45	(19,837.88)	120,701.48
SEWER	634,139.59	32,466.76	(12,795.13)	653,811.22
Total Cash Per Computer	<u>\$922,321.34</u>	<u>\$217,196.94</u>	<u>(278,561.17)</u>	<u>\$860,957.11</u>

<u>CASH BANK</u>				
HIGHMARK F.C.U. ST SWR	14,203.06			14,203.06
PIONEER SAVINGS WATER	48,817.60			48,833.04
PIONEER SAVINGS ST ASSESS	31,991.14			32,001.26
PIONEER SAVINGS TRUNK SEW	15,554.87			15,559.47
PIONEER REG SAVINGS	208.77			208.81
PIONEER OPERATING ACCT	490,796.23			430,994.41
LESS O/S CHECKS	(2,534.48)			(13,444.33)
PLUS DEP IN TRANSIT	37,601.93			45,956.01
NSF CHECKS	0.00			102.77
N.M. CHECKS CLEARED	1,199.69			1,224.99
Total Cash Per Bank	<u>\$637,838.81</u>			<u>\$575,639.49</u>

Investments		<u>INTEREST</u>	
LPL FINANCIAL	284,482.53		285,317.62
Total Investments	<u>\$284,482.53</u>	<u>\$835.09</u>	<u>\$285,317.62</u>
LOSS/GAIN		<u>\$835.09</u>	
Total Cash Per Bank	<u>\$922,321.34</u>		<u>\$860,957.11</u>

Petty Cash:				
LIBRARY	\$50.00			\$50.00
WATER	\$150.00			\$150.00
POLICE	\$100.00			\$100.00
Total Petty Cash	<u>\$300.00</u>			<u>\$300.00</u>