SOUTH DAKOTA ASSOCIATION OF COUNTY COMMISSIONERS

DID YOU KNOW...

IMPORTANT INFORMATION FOR COUNTY COMMISSIONERS

Today, citizens depend on county government more than ever before, which makes it more important than ever that qualified, dedicated people run for the office of county commissioner.

The work of an elected county official involves a more complex environment than your predecessors faced a generation, or even a few years ago. Most counties today are involved in far more than such traditionally mandated services as public records, law enforcement and tax collection. Today's county government juggles priorities and concerns in such areas as housing, environmental protection, transportation and economic development.

Commissioners in South Dakota come from a variety of backgrounds. Farmers, teachers, business people, lawyers, homemakers and retired citizens have all been elected county commissioners. No particular job experience or education is known to be the best preparation for success as a commissioner. Familiarity with some aspects of government, budgeting, personnel management, communication, and the law can be useful. There are two things that are essential requirements for being an effective county commissioner though- knowledge of your community and ethical behavior.

Once elected, South Dakota county commissioners are offered workshops to become familiar with the job by the South Dakota Association of County Commissioners (SDACC).

What are Some Responsibilities of the County Commission?

Powers are limited by state law, but commissioners may exercise broad authority in these and other areas:

- Provide for law enforcement and correctional services in the county;
- To levy a tax not exceeding the amount authorized by law, and to liquidate indebtedness;
- To construct and repair bridges; maintain county roads; to purchase or acquire grounds for courthouse,jail, or other building sites, locate or relocate the courthouse on such sites;
- To establish election precincts in its county and appoint the judges of election;
- and, as a board of equalization, to equalize the assessment roll of its county in the manner provided by law;
- To superintend the fiscal concerns of the county and secure their management in the best possible manner;
- To establish, promote and support community development;
- To develop, enact and enforce building codes;
- To protect the general health and safety of county residents

No counties provide exactly the same set of services. When you look at the types of services that counties choose to provide, you see a broad range, including road maintenance, recycling programs, landfills, hospitals and/or nursing homes, libraries, parks and recreation, fire protection, and water and sewer facilities. For some counties, providing such services is relatively new and reflects the shifting responsibilities of formerly rural counties that now must meet the demands of growing suburban populations.

Because a number of other county officials are elected directly by the people of the county, the commissioners cannot directly control all county policies. Even though they have to budget for these offices, county commissioners have little or no say in how they are run. Many citizens do not understand that their commissioners' power is limited in this way. These are some of the other elected offices of county government: county auditor, treasurer, register of deeds, sheriff, and coroner. Also, school systems in South Dakota operate independently of the county governments.

Duties of a County Commissioner

County leaders must be versatile. Of the different levels of government, local government has the most immediate effect on people's lives because it is so close to where they live. In a single day you may find yourself leading, facilitating, convening, brokering, making tough decisions, and developing consensus.

Talking with constituents is a big part of the job. They may call you at home, collar you at the movies or at the hardware store. Besides responding to constituent requests, most elected officials want to be out and about, where they stay informed on what is happening in their county. You will soon learn that on controversial issues you sometimes hear from supporters, but you are certain to hear from opponents. As an elected official, you have to make a decision that is in the best interest of the entire county.

Even a lifetime in government cannot prepare you for every curve ball the political world will pitch. To be ready for the challenges, you should:

- Have a vision for the county's future
- Keep an open mind
- Maintain high ethical standards
- Know the issues
- Know your constituents and the people who will work with you
- Focus on what is best for the county
- Be honest with the public, the media and other officials
- Have confidence in your qualifications
- Separate your emotions from your responsibilities

A commissioner who does a good Job provides a true public service and is a leader in the community.

Some Problems Facing County Government Today

Mandates

As a commissioner, one of the first things you discover is that many decisions affecting your term of office have already been made. One reason for this involves the issue of mandates.

Mandates are legal requirements imposed by federal and state governments. Local government mandates are often passed without funding by state and federal lawmakers. In these cases, local governments may have to pay the cost of implementing the mandate. Some examples of unfunded mandates are those setting requirements for public health, welfare and social services, treatment of prisoners, providing court-appointed legal representation for those who cannot afford it and voter registration.

When commissioners begin working on the county budget, many of the expenditures have already been determined by mandates that must be met by certain deadlines. Because the end-of-year budget must balance, only a portion of the budget is left to pay for everything else that county citizens want. Make sure you know what is legally mandated by the state and federal government before promising to eliminate certain programs and services.

Revenue Sources

Raising revenue to pay for all the services that county government performs is one of the biggest challenges facing county commissioners. Citizens often expect government to deliver more and better services to meet challenging community needs but they are rarely enthusiastic about paying the bill. Because raising taxes is never popular, counties are always looking at ways to spread the tax burden by expanding their source of revenue or finding new ones to keep up with increasing demands. South Dakota law limits the opportunities that counties have to raise revenue, so commissioners are not always free to take any approach that seems attractive. The county property tax accounts for about 58 - 70% percent of all county resources. At the same time, commissioners need to find ways to conduct government business more efficiently and eliminate waste so that tax dollars are spent wisely.

South Dakota County Facts

* There are 66 Counties in the state of South Dakota
* Meade County is the largest by size at 3,471 square miles
* Clay County is the smallest by size at 412 square miles
* Minnehaha County is the largest by population at 197,214
* Jones County is the smallest by population at 917
* 50 counties elect Commissioners by District
* 16 counties elect Commissioners At-Large
* 62 counties have 5 Commissioners on the board
* 4 counties have 3 Commissioners on the board

County Budgets

The budget is one of the most important documents a county government prepares because it identifies services to be provided and how they are to be financed. Amost every decision, activity and program in county government can be expressed in the financial language of the budget. To fully understand county budgets, it is essential to know the critical parts of the budget document, the primary budget players, the budget process, and how the budget is a tool for governing.

CONTINGENCIES- SDCL 7-21-6.1 allows for a contingency to be adopted which shall not exceed five percent of the total county budget.

The contingency is reported as a line item of the General Fund. It is not a fund in and of itself. You may never spend directly against the contingency account. The contingency is not a fund, nor is it cash. It is budget authority which is the right to spend money.

By resolution of the board, the commissioners may transfer contingency amounts to other lines where budget increases are needed. (SDCL 7-21-32.2) Contingency transfers may be to:

a. Other line items of the General Fund
b. Newly created line items of the General Fund
c. Various line items of other funds

BUDGET OVEREXPENDITURES - SDCL 7-21-20 states that you cannot expend money unless you first have a budget provided. It takes good communication to prevent budget overdrafts. Communication is handled through the distribution of monthly status reports. The detail and types of reports to be received are up to each board. The review of this data is a necessary function of all county accounting systems.

AUTOMATIC SUPPLEMENTS - Statute provides a couple of situations to utilize shortcut procedures to increase the budget. They are:

- SDCL 7-21-20.1 for state and federal grants
- SDCL 7-21-32.1 for unanticipated reimbursements

In both of these cases the budget may be increased just by board approval. Make sure the budget increase occurs in the same year as the corresponding expenditure.

SUPPLEMENTS - There are two types of formal budget supplements provided by law. They are:

- SDCL 7-21-21 supplements for unanticipated disasters
- SDCL 7-21-22 supplements for indispensable functions

The supplement for unanticipated disasters may be adopted "without further notice or hearing". The justification for such supplements is limited to a very small scope of disasters, catastrophes, etc.

CAPITAL ACCUMULATIONS - SDCL 7-21-51 allows counties to accumulate monies for special purposes. The purpose must meet ALL of the following conditions:

a. It is extraordinary in nature
b. It exceeds the funding ability of a single budget year.
c. Results in the purchase of services, materials, supplies or equipment.

The resolution initiating this accumulation is passed by 60% of the board and clearly sets forth the purpose for which the funds are being accumulated.

TRANSFERS - Special consideration must be given to interfund transfers during the budget process. Budgeting for interfund transfers will help plan and provide for the raising of the resources to be transferred. Many counties transfer on an annual basis from the General Fund to other funds.

SURPLUS CASH - SDCL 7-21-18.1 contains a 40% rule regarding surplus cash in counties. In applying the law to the General Fund, a formula has been devised to compute the amount of surplus cash, if any. The formula starts with the year end cash balance, deducts amounts such as accounts payable, capital accumulation reserves and amounts designated for the next year's budget. The remaining cash balance is compared to determine if it exceeds 40% of next years budget.

The procedures for completing the budget should generally be executed in the following manner:

May15 County auditor prepares "Departmental Budget Request" and "Highway Department Budget Request" worksheets, in duplicate, by completing "Amount Expended Prior Year" and "Budget for Current Year" columns, distribute to appropriate department heads or officials.

June 1 Respective department heads or officials complete the "Amount Requested" column, return worksheets to auditor. June County auditor completes "Cash Balance Estimation Worksheet" for all county funds. Amounts of estimated cash balances determined on this worksheet are recorded on "Budget Worksheet Estimated Revenue" Estimated Cash Balance line for each fund. After determining estimated cash balances, the county auditor completes actual and estimated revenue columns on "Budget Worksheet Estimated Revenue" forms for each budgeted fund. Submit all budget worksheets to board of county commissioners for review. The board completes "Amount Approved" columns on Departmental Budget Request Forms, returns all forms to county auditor. The "Worksheet to Determine Compliance with SDCL 7-21-18.1" should be completed only for the General Fund.

July 30 County auditor prepares "Provisional Budget" form from the Departmental Budget Request Worksheets and previous year's annual budget, submits "Provisional Budget" and supporting worksheet to board for approval.

August County commissioners publish provisional budget and notice of hearing to be held the first Tuesday in September in official newspapers. A second notice of hearing shall be published the following week. Publications must be completed before the first Tuesday in September. (SDCL 7-21-8 and 8.1)

Sept County commissioners must meet before October 1st to adopt provisional budget as the annual budget. Any changes in the provisional budget incorporated into the annual budget shall be published in the minutes of the board. (SDCL 7-21-12). The resolution together with annual budget so adopted shall be signed by members of the board, attested by county auditor and filed with county auditor. (SDCL 7-21-13). The resolution, including tax levies, shall be published in minutes of the board. A copy of annual budget, together with a report of annual levies, are filed with Department of Revenue BEFORE AXES ARE EXTENDED on the tax lists. A copy of "Departmental Budget Request" worksheets indicating approved budgets are returned to appropriate department heads or officials, and a copy retained by county auditor so appropriate entries can be made in accounting records. It is necessary to retain all budget, estimated revenue and surplus cash balance worksheets for audit purposes.

Questions regarding budget procedures should be directed to
Rod Fortin: Department of Legislative Audit, 773-5932 or
Wendy Semmler: Department of Revenue & Regulation, 773-5120.
All budget forms are available on-line at:
https://sddor.seamlessgov.com/business-taxes-property-tax

South Dakota Open Meeting Laws

South Dakota's open meeting law was written in 1965 and has been amended several times since.

SDCL 1-25-1, requires that official meetings and decisions of cities, counties, school boards and all related boards and commissions be open to the public.

The meetings of boards and commissions which are created by law OR which are entitled to receive revenue directly from public tax funds are also subject to open meeting laws.

It is a Class 2 misdemeanor to break this law. (SDCL 22-6-2)

Specific statutes relating to cities, counties and school districts define what constitutes an official meeting. A meeting, that must be open to the public, occurs when the following conditions exist:

1 A legal quorum of the entity is present at the same place at the same time; and

2 Public business, meaning any matter relating to the activites of the entity is discussed.

The open meetings law is an area where newly elected commissioners often get into trouble. Working through an issue while being scrutinized by the public, and interpreted by the press, takes getting used to.

General Ethics Guide

County board members and officials should ensure that no conflicts of interest exist in matters that come before them for official action. A county official must not appear to trade on his or her position for any personal advantage.

All county officials must expect to be the subject of constant public scrutiny and officials may be required to accept restrictions on his or her conduct that may be reviewed as burdensome by the ordinary citizen. County Board members must avoid impropriety and the appearance of impropriety.

Other sources of information are the South Dakota Association of County Commissioners and the SDACC Newsletter called the *"County Comment"*. The South Dakota Association of Count Commissioners Handbook is a good reference for a very detailed description of a county commissioner's statutory duties. Also check out the website: www.sdcountycommissioners.org

Whats in a Name?

Aurora: *Roman Goddess of the Dawn*
Beadle: *Brig. General William Henry Harrison Beadle, pioneer educator, lawyer; legislator and soldier*
Bennett: *Either John E. Bennett, Supreme Court Judge or Granville C. Bennett, local politican*
Bon Homme: *French word meaning "good man"*
Brookings: *Judge Wilmont W Brookings, outstanding state pioneer*
Brown: Alfred Brown, Legislator
Brule: *Brule Sioux Native Americans*
Buffalo: *American Bison*
Butte: *Geographical features known as "buttes"*
Campbell: *Newton B. Campbell*
Charles Mix: *Charles Mix, Chief Clerk - Interior Dept.*
Clark: *Newton Clark, territorial legislator*
Clay: *Henry Clay, Speaker of the US House of Representatives*
Codington*: Reverend G.S. Codington, local circuit preacher*
Corson*: Dighton Corson, Justice of the Supreme Court of South Dakota*
Custer: *Gen. George A. Custer*
Davison: *Henry C. Davison, prominent merchant and politician*
Day: *Merrit H. Day, territorial legislator*
Deuel: *Jacob S. Deuel, sawmill owner*
Dewey: *William P Dewey, territorial surveyor-general*
Douglas: *Stephen A. Douglas, US Senator*
Edmunds: *Newton Edmunds, second Governor of Dakota Territory*
Fall River: *Named for the Fall River*
Faulk: *Andrew Jackson Faulk, Governor of Dakota Territory*
Grant: *Ulysses S. Grant, American Civil War General & US President*
Gregory: *C. H. Gregory, officer in the US Army*
Haakon: *Haakon VII of Norway due to Scandinavian settlers*
Hamlin: *Hannibel Hamlin. Vice President under Abraham Lincoln*
Hand: *George H. Hand, Civil War soldier, United States Attorney for Dakota Terrority*
Hanson: *Major Hanson*
Harding: *J.A. Harding, Speaker of the House of Representatives of Dakota Territory*
Hughes: *Hon. Alexander Hughes, territorial legislator*
Hutchinson: *John Hutchinson, territorial secretmy*
Hyde: *James Hyde, territorial legislator*
Jackson: *J.K. Jackson, territorial legislator*
Jerauld: *H.A. Jerauld, territorial legislator*
Jones: *Early settlers from Jones County, Iowa*
Kingsbury: *George W and TA. Kingsbury, brothers and territorial legislators*
Lake: *Many beautiful lakes which lie within the boundaries*
Lawrence: *Colonel John Lawrence, county :S first treasurer*
Lincoln: *Abraham Lincoln*
Lyman: *Major WP. Lyman, territorial legislator*
Marshall: *Marshall Vincent, area :s foremost citizen*
McCook: *Edward S. McCook, Civil War General, Secretary of Dakota Territory*
McPherson: *Brig. General James B. McPherson, Civil War Union Officer*
Meade: *Ft. Meade. US Mililitary Post*
Mellette: *Arthur C. Mellette, first Governor of the state*
Miner: *Captain Nelson Miner, territorial legislator*
Minnehaha: *Native American word meaning river waterfall*
Moody: *Col. Gideon C. Moody, one of South Dakotas first US Senators*
***Oglala Lakota:** *Oglala Lakota Native Americans*
Pennington: *John L. Pennington, Governor of Dakota Territory*
Perkins: *Henry E. Perkins, State Senator*
Potter: *Dr. Joel A. Potter, member of the legislature*
Roberts: *S. G. Roberts, book publisher*
Sanborn: *George W Sanborn, Milwaukee Railroad Supt.*
Spink: *S. L Spink, Secretary of the Dakota Territory*
Stanley: *Brig. General David S. Stanley, Fort Sully commander*
Sully: *General Alfred Sully, builder and commander of the military post, Fort Sully*
***Todd:** *John Blair Smith Todd, first delegate to Congress from Dakota Territory*
Tripp: *Bartlett Tripp, Chief Justice of the Territorial supreme court*
Turner: *John W Turner, Dakota territory legislator*
Union: *Sentiment for the Union side of the Civil War*
Walworth: *Walworth County, Wisconsin by settlers*
Yankton: *Sioux word meaning "end village "*
Ziebach: *Frank M Ziebach, militia captain*
****Unincorporated Counties***