



# **SOUTH DAKOTA COUNTIES 101**

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**Today, South Dakota's 66 counties range widely in size and population.**

***Meade County*** has 3,471 sq miles as the largest county

***Clay County*** containing 412 sq miles is the smallest

**According to the 2020 Census,**

***Jones County*** is the least populated county with 917 residents

***Minnehaha County*** with 197,214 residents, is the most  
populated county

# **No Two South Dakota Counties Are Exactly the Same!**

**If you have seen one county, you have seen one county. Our counties are diverse in structure and how they deliver services to their communities. Though organizational structures vary, all county governments are on the front lines of delivering vital services to residents. All South Dakotans live in counties, not all South Dakotans live in town/cities.**

# **Offices Within Your Courthouse Providing State Services**

- **County Commissioner**
- **County Auditor/ Finance Officer**
- **Treasurer**
- **Register of Deeds**
- **Highway Superintendent**
- **Sheriff**
- **Other offices include: Director of Equalization, Veteran Service Officer, Welfare Director, Emergency Manager, Conservation Officer, Weed & Pest, States Attorney, Judge, Clerk of Courts, Coroner, County Health Nurse**
- **Hughes County is the only county to employ a County Manager, Several others employ County Commission Assistants**

# **County Offices Across the State**

**322 County Commissioners**

**186 Elected Officials**

**62 County Boards have 5 County Commissioners**

**4 County Boards have 3 County Commissioners**

**50 Counties elect their Commissioners by District**

**16 Counties elect their Commissioners At-Large**

**4 Counties have a Finance Officer (combine some variation of Auditor, Treasurer, Register of Deeds offices)**

**1 County combines Auditor, Emergency Manager, Planning & Zoning, Welfare Director**

**Most counties combine Auditor, Welfare Director and Human Resources**

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# Counties Top Roles

01

**Serve as an  
administrative arm of  
state government**

02

**Provide State  
Mandated Services**

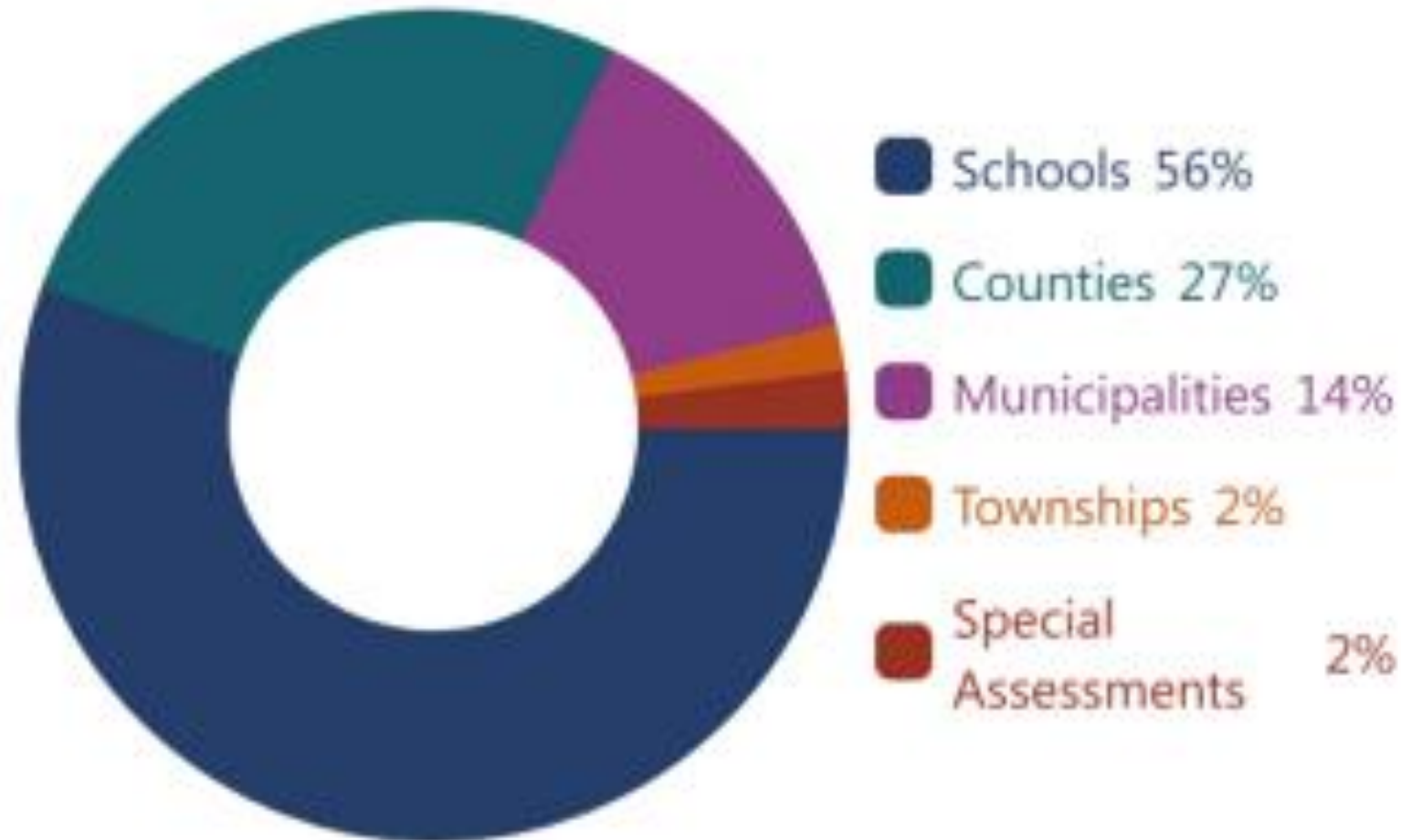
# County Revenue Sources

Average share of total county revenues from 2009-2019 per SD Legislative Audit

<b>Property Taxes revenues</b>	<b>54.98%</b>
<b>Motor Vehicle Licenses revenue</b>	<b>12.34%</b>
<b>Prisoner Care revenue</b>	<b>3.56%</b>
<b>State Grant revenues</b>	<b>2.77%</b>
<b>Federal Grant revenues</b>	<b>2.73%</b>
<b>Misc Receipts (i.e. Mineral Tax, 9-1-1, bank franchise, etc)</b>	<b>23.62%</b>
<b>Total governmental funds revenue</b>	<b>100.00%</b>

# County Revenue – Property Tax

## 2022 Tax Distribution Breakdown



# County Revenue – Property Tax

- Schools	\$ 853,777,391	56%
- <b>Counties</b>	<b>\$ 410,850,749</b>	<b>27%</b>
- Municipal	\$ 208,555,185	14%
- Townships	\$ 27,892,056	2%
- Special Assessments	\$ 31,388,188	2%
- <b>Total</b>	<b>\$1,532,463,569</b>	

*(SD Dept of Revenue 2022 Annual Report – Approx. totals)*

# County Expenditures

- **Statutorily required** – expenditures for functions that are specifically required to be performed by counties by state law.
- **Statutorily authorized** – expenditures for functions that state law authorizes but does not require counties to perform.
- **No specific authority** – expenditures for functions that have no associated specific constitutional or statutory authority. However, these expenditure accounts relate to functions that counties are either required or authorized to perform.
- **Debt Service** – expenditures by counties in servicing outstanding indebtedness.
- **Capital Outlay** – expenditures by counties for capital purposes.

# County Expenditures

All Governmental Funds		
Authority	Total Expenditures CY2009-2019	% of Total
Statutorily Required	\$ 4,523,178,849	80.54%
Statutorily Authorized	\$ 500,475,899	8.91%
No specific authority	\$ 52,686,455	0.94%
Debt Service	\$ 258,860,450	4.61%
Capital Outlay	\$ 280,954,062	5.00%
Totals	\$ 5,616,155,715	100.00%

# **County Road and Bridge Fund**

**Counties maintain approximately 35,144 miles of Roads and 3,912 Bridges across South Dakota.**

**County Primary miles – 23,096**

**County Secondary miles – 12,048**

**- Gravel miles – 22,488**

**- Hard Surfaced miles - 7,610**

**- Primitive / Unimproved – 5,046**

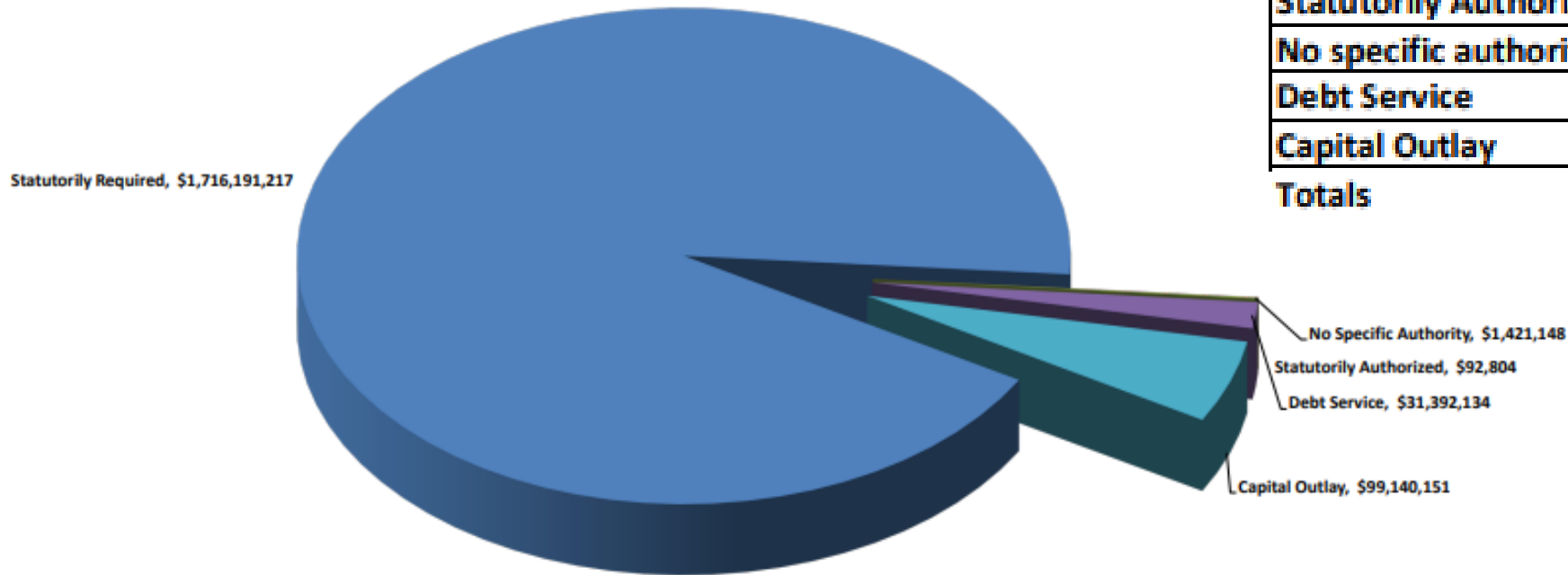
# County Road and Bridge Revenue

Top 10 revenue sources of the County Road and Bridge Fund for 2009 – 2019  
 Percentage of Revenue Increase from 2009 – 2019 is 48%

Account	Account	2009-2019	
Number	Description	Total Revenue	% of Total
33502	Motor Vehicle Licenses	\$ 674,332,063	36.62%
37100	Transfers In	\$ 587,311,560	31.90%
31600	Wheel Tax	\$ 138,696,008	7.53%
33400	State Grants	\$ 124,943,779	6.79%
31100	General Property Taxes--Current	\$ 86,776,418	4.71%
33513	Secondary Road Motor Vehicle Remittances	\$ 56,653,410	3.08%
33509	Prorate License Fees	\$ 42,189,692	2.29%
34310	Road Maintenance Contract Charges	\$ 32,572,184	1.77%
33100	Federal Grants	\$ 28,715,157	1.56%
33200	Federal Shared Revenue	\$ 10,687,828	0.58%
	All Other Revenues	\$ 58,433,060	3.17%
	Total Revenue	\$ 1,841,311,160	100.00%

# County Road and Bridge Expenditures

South Dakota Counties - Road & Bridge Fund  
 % of Expenditures by Authorization  
 2009-2019 (66 of 66 counties)



Road & Bridge Fund		
Authority	Total Expenditures CY2009-2019	% of Total
Statutorily Required	\$ 1,716,191,217	92.86%
Statutorily Authorized	\$ 92,804	0.01%
No specific authority	\$ 1,421,148	0.08%
Debt Service	\$ 31,392,134	1.70%
Capital Outlay	\$ 99,140,151	5.36%
<b>Totals</b>	<b>\$ 1,848,237,454</b>	<b>100.00%</b>

# County Road and Bridge Expenditures

## *Inflationary Data* *Gravel Roadways*

<i>Cost Comparison</i>	<i>2012</i>	<i>2022</i>	<i>% Increase</i>
<i>Royalty Cost</i>	<i>\$.75</i>	<i>\$1.32</i>	<i>76%</i>
<i>Crushing Costs</i>	<i>\$2.84</i>	<i>\$4.32</i>	<i>52%</i>
<i>Hauling Gravel</i>	<i>\$.24/ ton mile</i>	<i>\$.38/ton mile</i>	<i>58%</i>
<i>Laydown of gravel</i>	<i>\$56/hour</i>	<i>\$84/hour</i>	<i>39%</i>
<i>Chloride Treatment</i>	<i>\$.72/Sq yard</i>	<i>\$1.12/Sq yard</i>	<i>55%</i>

# County Road and Bridge Expenditures

## *Inflationary Costs* *Asphalt Material*

<i>Cost Comparison</i>	<i>2012</i>	<i>2022</i>	<i>% Increase</i>
<i>Class 1 Asphalt</i>	<i>\$50/ton</i>	<i>\$79.50/ton</i>	<i>59%</i>
<i>Cover Aggregate</i>	<i>\$3.40</i>	<i>\$6.55/ton</i>	<i>92%</i>
<i>CSS – 1H Fog</i>	<i>\$459</i>	<i>\$1250/ton</i>	<i>172%</i>
<i>MC3000 Oil</i>	<i>\$531</i>	<i>\$919</i>	<i>73%</i>
<i>Hot Mix Asphalt</i>	<i>\$55</i>	<i>\$93</i>	<i>87%</i>

# County Road and Bridge Expenditures

## *Inflationary Costs* *Equipment Cost*

<i>Cost Comparison</i>	<i>2012</i>	<i>2022</i>	<i>% Increase</i>
<i>Truck Chassis</i>	<i>\$81,700</i>	<i>\$152,900</i>	<i>87%</i>
<i>Motor Grader</i>	<i>\$234,000</i>	<i>\$425,000</i>	<i>81.6%</i>
<i>Street Sweeper</i>		<i>\$386,000</i>	
<i>Wheel Loader</i>	<i>\$166,000</i>	<i>\$339,000</i>	<i>104%</i>

# County Road and Bridge Expenditures

## *Inflationary Costs Corrugated Metal Pipe*

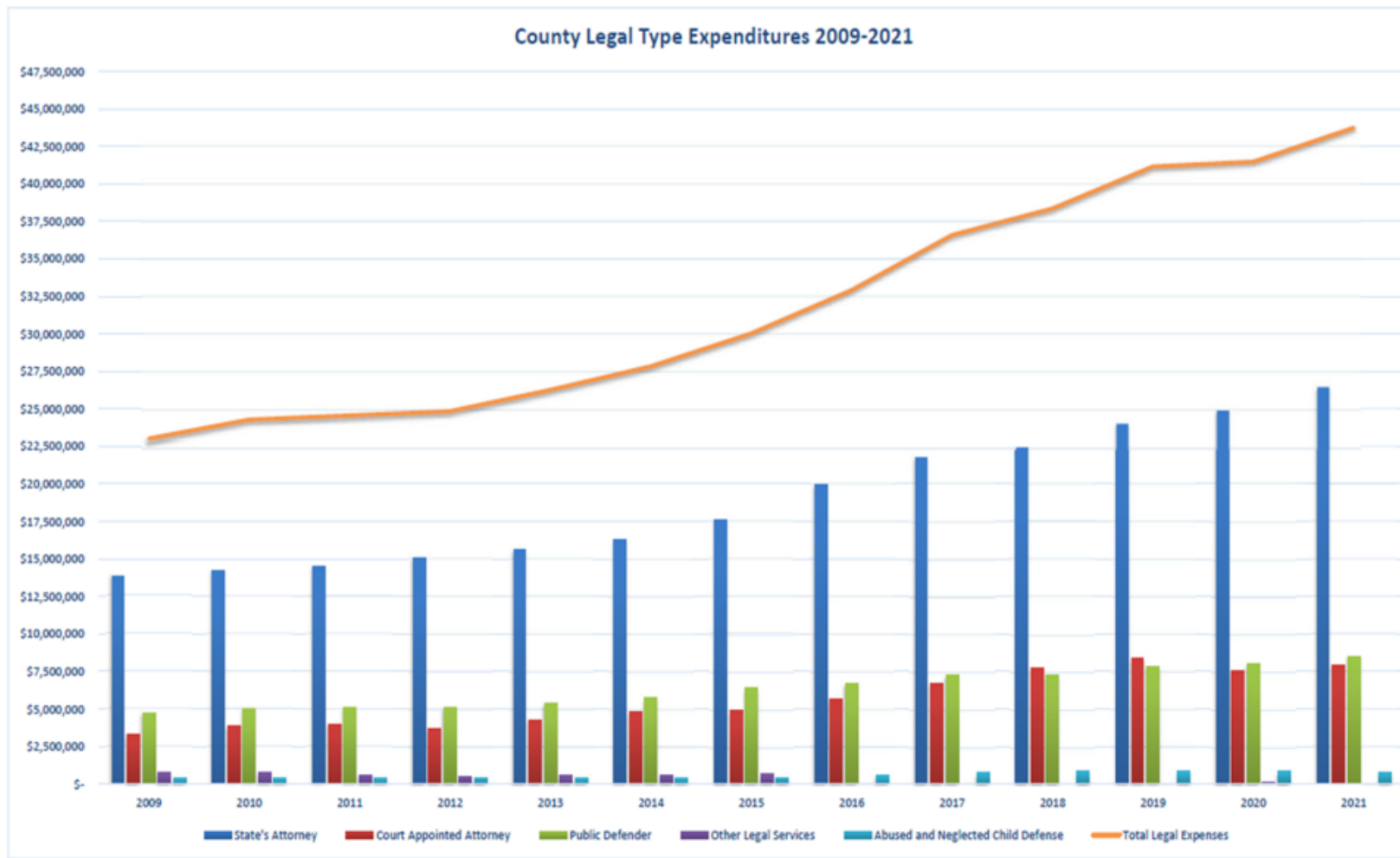
2012		2022	
• 18"	\$11.89	• 18"	\$24.25
• 24"	\$13.71	• 24"	\$31.35
• 36"	\$28.87	• 36"	\$59.40
• 60"	\$70.05	• 60"	\$102.66
• 72"	\$83	• 72"	\$125.28
• 96"	\$111	• 96"	\$226.20
• 108"	\$125.21	• 108"	\$254.05

# County Road and Bridge Challenges

- Funding shortfall for rise in costs
- Employee retention and the ability to hire
- Large projects are becoming unaffordable
- Over Loading and speed on the roadways exceed the safety and design of many current roadways
- Providing Wind – Dairy – Feeding Operations and Large Commercial access
- **Deferring maintenance will cost \$6 for every \$1 not spent**
- Most counties use reserve and general fund dollars to subsidize road and bridge expenses

# **Public Safety**

- **Public Safety appropriations are increasing at a faster rate than the increase in property tax growth (CPI and Growth).**
- **Due to the filled status of some of the larger county jail facilities, some counties are now having to house their prisoners at another county jail facility resulting in increased costs of transportation and personnel to take them there and back for court.**
- **County jail revenues are not keeping pace with the increases in county jail expenditure requirements.**
- **The Judicial System has been growing and has requested additional space at many courthouses. In some instances, the Judicial System has completely taken over the Courthouse. As the Judicial System is requiring more space it is forcing the counties to consider how they can plan and budget for additional buildings.**



Blue: States Attorney

Red: CAA

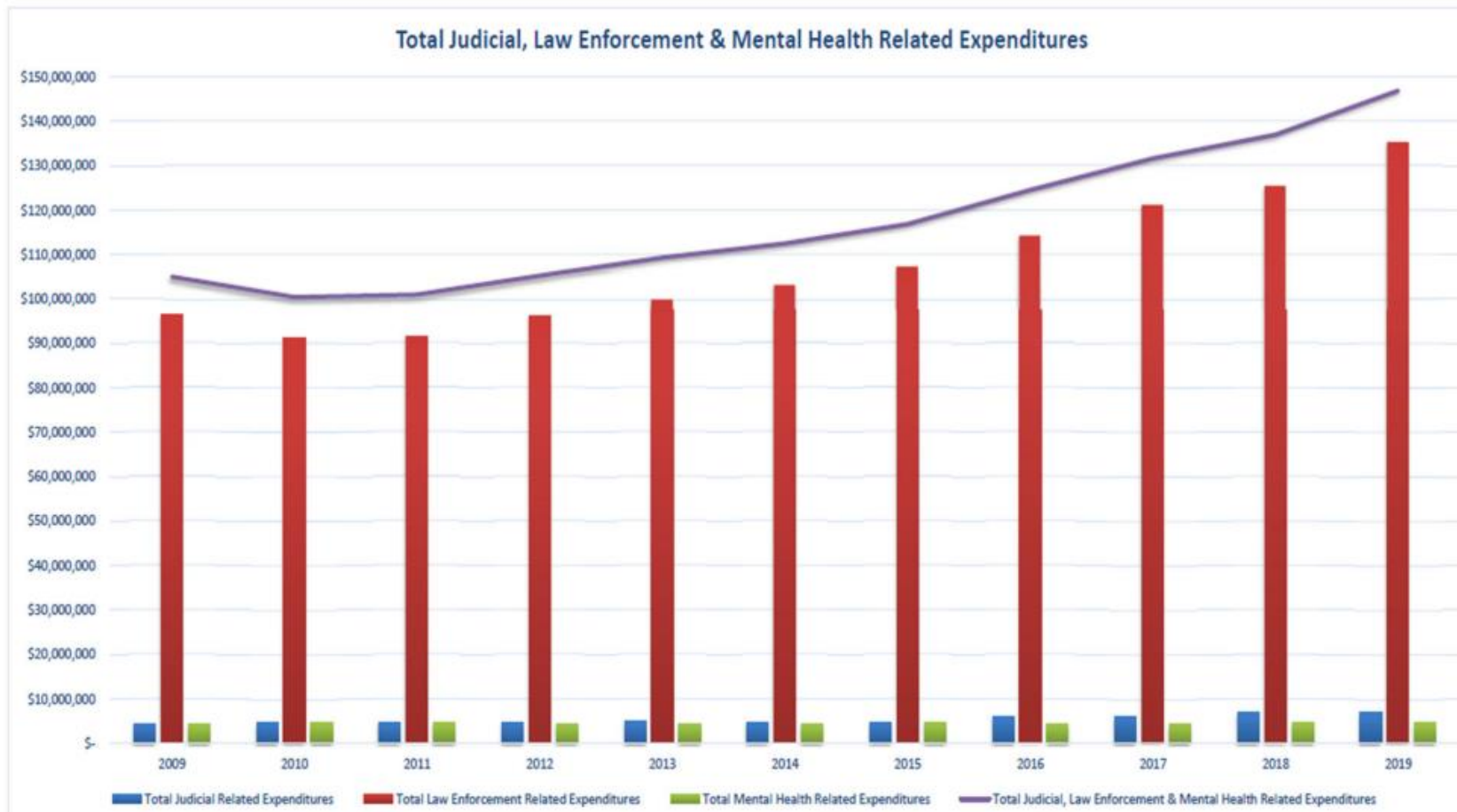
Green: Public Defender

Purple: Other Legal

Turquoise: Abused/Neglected Child

Orange: Total Expenditures

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
State's Attorney	\$ 13,884,427	\$ 14,213,663	\$ 14,497,740	\$ 15,092,079	\$ 15,594,399	\$ 16,269,358	\$ 17,619,629	\$ 19,973,204	\$ 21,750,730	\$ 22,517,401	\$ 24,044,007	\$ 24,927,921	\$ 26,465,387
Court Appointed Attorney	3,287,320	3,834,385	3,995,070	3,682,000	4,291,776	4,802,395	4,888,407	5,643,605	6,745,916	7,705,358	8,348,538	7,545,889	7,935,129
Public Defender	4,734,506	5,031,255	5,067,641	5,091,819	5,373,375	5,714,257	6,398,547	6,678,615	7,306,572	7,228,798	7,794,064	8,007,999	8,526,158
Other Legal Services	748,929	791,737	624,107	541,219	601,608	638,046	686,393	30,134	40,160	25,000	66,775	148,732	47,990
Abused and Neglected Child Defense	369,279	411,298	381,657	437,574	403,707	414,067	437,367	592,087	738,222	875,509	892,794	838,493	750,107
<b>Total Legal Expenses</b>	<b>\$ 23,024,461</b>	<b>\$ 24,282,337</b>	<b>\$ 24,566,213</b>	<b>\$ 24,844,692</b>	<b>\$ 26,264,865</b>	<b>\$ 27,838,122</b>	<b>\$ 30,030,342</b>	<b>\$ 32,917,644</b>	<b>\$ 36,581,600</b>	<b>\$ 38,352,065</b>	<b>\$ 41,146,178</b>	<b>\$ 41,469,034</b>	<b>\$ 43,724,771</b>



Type	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2009-2019
Total Judicial Related Expenditures	\$ 4,299,202	\$ 4,663,948	\$ 4,714,550	\$ 4,674,745	\$ 4,903,304	\$ 4,744,657	\$ 4,847,633	\$ 6,091,442	\$ 6,187,372	\$ 6,896,585	\$ 6,877,700	\$ 58,901,136
Total Law Enforcement Related Expenditures	\$ 96,387,386	\$ 91,101,010	\$ 91,708,233	\$ 96,157,308	\$ 100,123,006	\$ 103,390,989	\$ 107,297,658	\$ 114,196,281	\$ 121,141,733	\$ 125,393,171	\$ 135,280,365	\$ 1,182,177,139
Total Mental Health Related Expenditures	\$ 4,329,266	\$ 4,671,209	\$ 4,579,009	\$ 4,417,731	\$ 4,299,363	\$ 4,356,103	\$ 4,700,119	\$ 4,247,161	\$ 4,305,658	\$ 4,699,428	\$ 4,728,597	\$ 49,333,644
Total Judicial, Law Enforcement & Mental Health Related Expenditures	\$ 105,015,854	\$ 100,436,166	\$ 101,001,791	\$ 105,249,785	\$ 109,325,672	\$ 112,491,748	\$ 116,845,410	\$ 124,534,883	\$ 131,634,762	\$ 136,989,184	\$ 146,886,662	\$ 1,290,411,919

Historical summary of county revenues for 2009-2019 per SD Legislative Audit presentation 7/12/2023, page 7

# **Wrap-Up**

**Thank you for the opportunity to speak before you today.**

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