



SOUTH DAKOTA
COUNTIES

**SOUTH DAKOTA
COUNTIES 101**

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

372 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

Counties Top Roles

01

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

02

**Provide State
Mandated Services**

County Revenue Sources

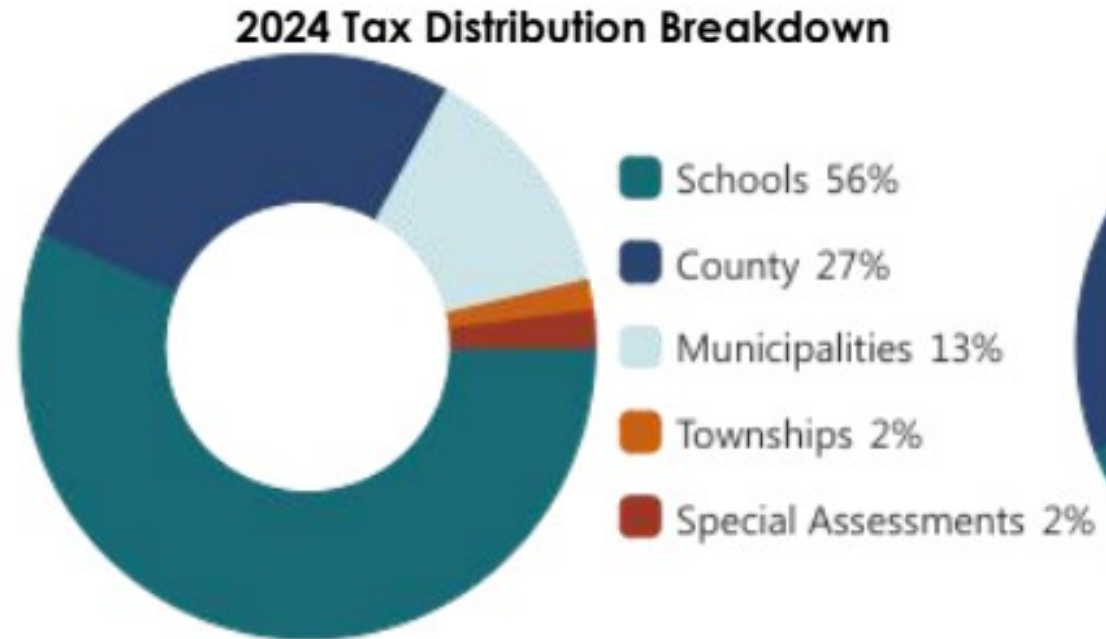
Average share of total county revenues per SD Legislative Audit

2009-2019 2014 – 2023

Property Taxes revenues	54.98%	52.23%
Motor Vehicle Licenses revenue	12.34%	12.35%
Prisoner Care revenue	3.56%	3.47%
State Grant revenues	2.77%	4.02%
Federal Grant revenues	2.73%	5.48%
Misc Receipts (i.e. Mineral Tax, 9-1-1, bank franchise, etc)	23.62%	22.45%
Total governmental funds revenue	100.00%	100.00%

County Revenue – 2024 Property Tax

Where The Money Went



In 2024, South Dakota property owners paid more than \$1.78 billion to fund local governments and provide K-12 education for the state's children.

County Revenue – Property Tax

-Schools	\$1,006,077,717	56.24%
-Counties	\$ 479,326,670	26.79%
-Municipal	\$ 235,317,680	13.15%
-Townships	\$ 32,554,906	1.82%
-Special Assessments	\$ 35,655,219	1.99%
-Total	\$1,788,932,192	

(SD Dept of Revenue 2024 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%

Property Tax Cap

SDCL 10-13-35 limits the amount of property tax dollars counties can collect over taxes payable in the preceding year by the Consumer Price Index (CPI) and growth.

- The CPI for taxes payable in 2025 has been set at 3.0%. Out of that 3% counties have to pay for increases in health insurance, fuel costs, and other costs businesses are enduring.**
- Therefore, total increase allowed through the limitation would be 3.0% plus percent increase due to growth. (EX: If growth is 3.1% then 3.0% (CPI) + 3.1% (growth) would allow a maximum increase of 6.1% to the previous year's taxes received.)**

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

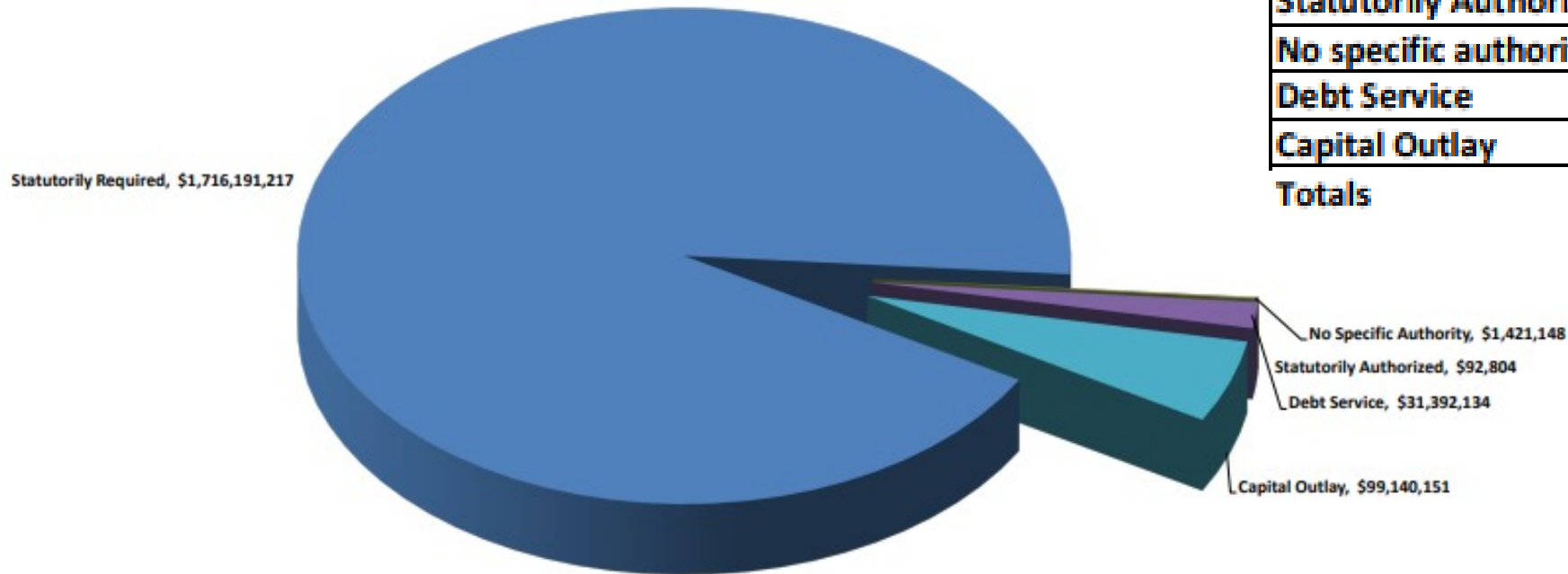
County Road and Bridge

To 20 revenue sources of the County Road and Bridge Fund for 2009 – 2019
Revenue
 Percentage of Revenue Increase from 2009 – 2019 is 48%

Account Number	Account Description	2009-2019	
		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%
Totals	\$ 1,848,237,454	100.00%

Inflationary Data

Per the Bureau of Labor and Statistics, CPI was 24% from 2012 to 2022.

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

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

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 Expe

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

-Rising fuel prices increase 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

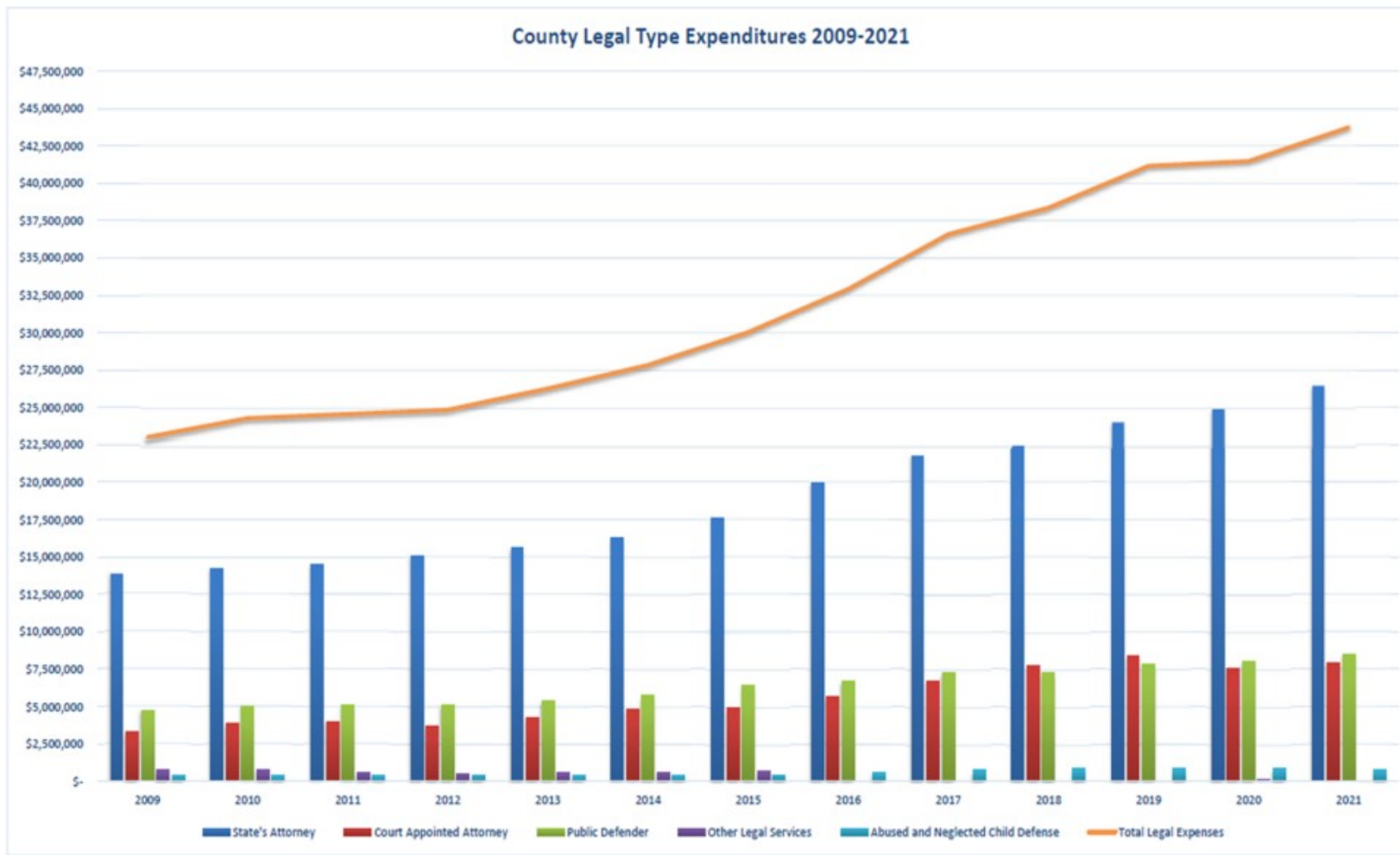
-Providing Wind – Dairy – Feeding Operations and Large Commercial access

-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

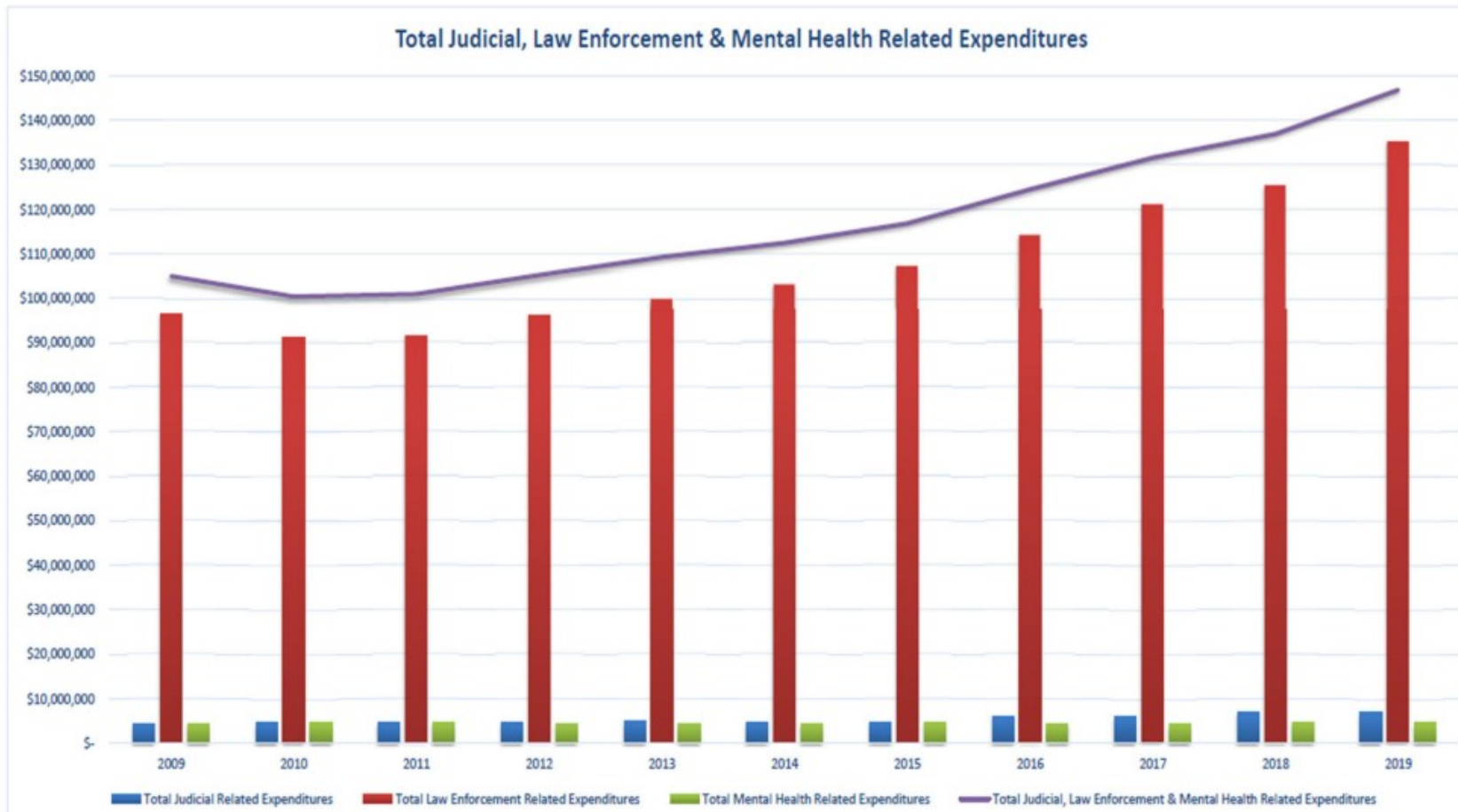
Green: Public Defender

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
Total Legal Expenses	\$ 23,024,461	\$ 24,282,337	\$ 24,566,213	\$ 24,844,692	\$ 26,264,865	\$ 27,838,122	\$ 30,030,342	\$ 32,917,644	\$ 36,581,600	\$ 38,352,065	\$ 41,146,178	\$ 41,469,034	\$ 43,724,771



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.

SD Counties

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