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Member SIPC/FINRA
# SOUTH DAKOTA MUNICIPALITIES

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Session will be in full swing by the time you read this, and I hope you are all signed up for our Legislative Updates. We send them out every Friday during Session, or as needed when a hot topic arises. The email version is FREE, and allows you to have the most current information already in hand while your Legislators are still traveling home for the weekend. If you still need to sign up for the Legislative Update, see page 6.

Your conversations with Legislators during weekend cracker barrels are the most valuable lobbying tool we have. Please keep in touch with those who have been elected to represent you in Pierre. Also, please keep in touch with the League lobbyists about your positions on bills, so we can follow up for you during the week.

We are looking forward to seeing many of you here in Pierre for Municipal Government Day at the Legislature, February 4th and 5th. Please plan to meet your Legislators at the annual Rib Dinner, which will be held the evening of the 4th starting at 5:30 p.m. Also, the SDML Board of Directors will be meeting at 3:00 p.m. on the 4th at the SDML building. SDML Board Meetings are open to any members, so please just call our office if you would like to sit in.

Please keep your calendars open for other upcoming events. The Code Enforcement Workshop will be held April 30 and May 1 at the Ramkota Hotel in Pierre. Look for more details in future magazines.

The annual Human Resource School is being planned for June 10 and 11 at the Cedar Shore Resort in Oacoma. This school will be an excellent opportunity for municipal officials involved in any aspect of human resources to hone their skills and network with others.

Plans are also in the works for the 2014 Finance Officers’ School, to be held at the Cedar Shore Resort in Oacoma, June 11, 12, and 13. This is a fantastic opportunity for your Finance Officer to get everything from the basics to the more sophisticated issues, and to meet people from all over the state who will be there to help the rest of the year.

Remember, upcoming SDML events can be found at www.sdmunicipalleague.org, agendas and registrations are posted as they become available.

Until next month, remember we are always available at 1-800-658-3633 or yvonne@sdmunicipalleague.org.

Yvonne Taylor
Executive Director
President's Report

Happy February! One month of 2014 is behind us already. The start of a new year is a good time to take a look at and analyze the daily operations of your city and how things are working; whether you are an employee, a department head, a council person or the Mayor. Is there something that needs to be changed? Are you getting things done but just getting them done to say they are done, but not getting them done and doing a really good job?

With things changing constantly in city government with new regulations, new policies, new programs and requirements added, these extra things can sneak up and pile up quick. What do we do about this so we can operate efficiently and effectively?

We need to take a step back and analyze. Do policies and handbooks need to be updated to reflect operations? Does something require a shift in duties, adding more staff hours or cutting something that has become too costly to maintain? Next we should COMMUNICATE with all the people involved, whether it is another employee, a supervisor, council person or Mayor. More will be accomplished if all parties are talking and having input.

So take some time this February to reevaluate your offices or departments, visit with the employees, supervisors and council. Especially, the council as they are the final decision makers of how your city operates.

Talk to you next month!

Becky Brunsing
President

It’s a Girl!!!

Butler family welcomes
Anna Kay
Born: December 10, 2013
Weight: 7 lbs 5 oz
Length: 20.5 inches
Proud Parents: Lori and Brandon

Let’s build a brighter future!

We’re South Dakota’s Public Finance Partner.

D.A. Davidson & Co. is committed to strengthening the infrastructure and enriching the lives of people in our communities throughout South Dakota and across the nation.

D.A. Davidson has established strong bonds with communities throughout South Dakota. Our public finance bankers average over 20 years of experience in conventional fixed-rate debt financing, variable-rate bonds, credit-enhanced structures and non-rated bonds. Year after year we serve as manager of billions of dollars of financing. Our primary areas of focus include the following: Cities, Counties, School Districts, Rural Water Utility Finance, Healthcare Finance, Lease-Purchase Financing, Nonprofit Entities and Alternative Energy.

For additional information please contact our South Dakota bankers:

- Darwin L. Reider
  Senior Vice President, Public Finance Banker
  402-392-7981
dreider@daddco.com

- Gerald J. Spethman, Jr.
  Senior Vice President, Public Finance Banker
  402-392-7983
jspethman@daddco.com

D.A. Davidson & Co.
1111 North 102nd Court, Suite 300, Omaha, Nebraska 68114

FEBRUARY 2014
Keep on top of what goes on under the Dome

Subscribe to the SDML’s Legislative Update.

The SDML’s Legislative Update informs you on the hottest issues affecting municipalities as the South Dakota Legislature considers them. Each week League staff compiles an analysis of current and upcoming committee and floor action in the Senate and House.

As local leaders, you need to be a part of the action in Pierre. The Legislative Update helps get you there.

As you know, decisions in Pierre are made at a fast and furious pace, and the Update gives you a grasp of issues affecting how you govern on the local level.

Updates are issued throughout the session on a weekly or as needed basis, via fax, mail or email. Email is free, including an unlimited number of addresses to each city.

To receive the Legislative Update via email contact Yvonne at yvonne@sdmunicipalleague.org.

To get the Update sent to you by mail or fax please send $10 along with a request (include your mailing address, phone number or fax number) to: SDML, 208 Island Drive, Fort Pierre, SD 57532.

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2014 Legislative Calendar

Compliments of:

SOUTH DAKOTA MUNICIPAL LEAGUE

EIGHTY-NINETH SESSION

SOUTH DAKOTA LEGISLATURE

January

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Monday, January 20: Martin Luther King Jr. Day observed
Tuesday, February 4: SDML Legislative Rib Dinner
Tuesday, February 4: Last day to introduce individual bills
Wednesday, February 5: Municipal Government Day
Wednesday, February 5: Last day to introduce committee bills
Monday, February 17: Presidents’ Day observed
Monday, March 31: 38th Legislative Day, reserved for consideration of gubernatorial vetoes

---

2014 District Meetings Schedule

<table>
<thead>
<tr>
<th>District</th>
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<td>4</td>
<td>April 9</td>
<td>Wagner</td>
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<td>March 26</td>
<td>Mobridge</td>
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<td>April 1</td>
<td>Philip</td>
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<td>9</td>
<td>April 2</td>
<td>Hot Springs</td>
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<td>10</td>
<td>April 3</td>
<td>Belle Fourche</td>
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# STANDING COMMITTEES

## 89th LEGISLATIVE SESSION MEETING SCHEDULE--2014

<table>
<thead>
<tr>
<th>TIME</th>
<th>MONDAY</th>
<th>TUESDAY</th>
<th>WEDNESDAY</th>
<th>THURSDAY</th>
<th>FRIDAY</th>
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<tbody>
<tr>
<td>8:00 a.m.-Noon</td>
<td>Appropriations (Peters &amp; Romkema/Mehlhauff/et al.)</td>
<td>Appropriations</td>
<td>Appropriations</td>
<td>Appropriations</td>
<td>Appropriations</td>
<td>LCR 1 and 2</td>
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<tr>
<td>7:45 a.m.-9:45 a.m.</td>
<td>House State Affairs (Lust/Ortbahn)</td>
<td>House Taxation (Greenfield/Baatz)</td>
<td>House State Affairs</td>
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<tr>
<td>7:45 a.m.-9:45 a.m.</td>
<td>House Education (Sly/Reiss)</td>
<td>Senate Judiciary (Tieszen/Bezpaletz)</td>
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<td>House Education</td>
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<tr>
<td>7:45 a.m.-9:45 a.m.</td>
<td>Senate Local Government (Kirkeby/Magedanz)</td>
<td>House Health &amp; Human Services (Munsterman/Reiss)</td>
<td>Senate Local Government</td>
<td>House Health &amp; Human Services</td>
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<tr>
<td>7:45 a.m.-9:45 a.m.</td>
<td>Senate Transportation (Vehle/Baatz)</td>
<td>Senate Education (Soholt/Decker)</td>
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<td>7:45 a.m.-9:45 a.m.</td>
<td>House Ag &amp; Natural Resources (Hoffman/Magedanz)</td>
<td>House Ag &amp; Natural Resources</td>
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<tr>
<td>10:00 a.m.-12 Noon</td>
<td>Senate State Affairs (Rhoden/Ortbahn)</td>
<td>House Local Government (Rounds/Hammond)</td>
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<td>House Judiciary (Gosch/Reiss)</td>
<td>House Transportation (Vercho/Ortbahn)</td>
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<td>10:00 a.m.-12 Noon</td>
<td>Senate Health &amp; Human Services (Hunhoff/Hammond)</td>
<td>Senate Ag &amp; Natural Resources (Krebs/Bezpaletz)</td>
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<tr>
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<td>Senate Taxation (Ernie Otten/Baatz)</td>
<td>Senate Commerce &amp; Energy (Holien/Magedanz)</td>
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<td>House Commerce &amp; Energy (Solum/Decker)</td>
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**NOTE:** GOVERNMENT OPERATIONS & AUDIT, LEGISLATIVE PROCEDURE, AND RETIREMENT LAWS COMMITTEES MEET AT THE CALL OF THE CHAIR.

This schedule and all Legislative Research Council session documents are available at the South Dakota Legislature's home page [http://legis.sd.gov](http://legis.sd.gov)
## 2014 Legislators By District

<table>
<thead>
<tr>
<th>District</th>
<th>Legislator</th>
<th>Address</th>
<th>Home Phone</th>
<th>Office Phone</th>
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<tbody>
<tr>
<td>1</td>
<td>Sen. Jason Frerichs</td>
<td>13507 465th Avenue, Wilmot, SD 57279</td>
<td>605-949-2204</td>
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<tr>
<td>1</td>
<td>Rep. Dennis Feickert</td>
<td>38485 129th St, Aberdeen, SD 57401-8386</td>
<td>605-225-5844</td>
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<tr>
<td>1</td>
<td>Rep. Susan Wismer</td>
<td>PO Box 147, Britton, SD 57430-0147</td>
<td>605-448-5189</td>
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<tr>
<td>2</td>
<td>Sen. Chuck Welke</td>
<td>PO Box 166, Warner, SD 57479-0166</td>
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<td>2</td>
<td>Rep. Brock Greenfield</td>
<td>507 N Smith Street, Clark, SD 57225-1250</td>
<td>605-532-4088</td>
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<td>2</td>
<td>Rep. Burt Tulson</td>
<td>44975 SD Highway 28, Lake Norden, SD 57248</td>
<td>605-785-3480</td>
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<td>3</td>
<td>Sen. Al Novstrup</td>
<td>1705 Northview Lane, Aberdeen, SD 57401-2268</td>
<td>605-226-2505</td>
<td>605-360-9711</td>
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<td>3</td>
<td>Rep. Dan Kaiser</td>
<td>1415 Nicklaus Dr., Aberdeen, SD 57401-8822</td>
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<tr>
<td>3</td>
<td>Rep. David Novstrup</td>
<td>1008 S. Wells Street, Aberdeen, SD 57401-7373</td>
<td>605-225-8541</td>
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<td>4</td>
<td>Sen. Tim Begalka</td>
<td>18254 SD Highway 15, Clear Lake, SD 57226-5401</td>
<td>605-874-2288</td>
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<td>4</td>
<td>Rep. Jim Peterson</td>
<td>16952 482nd Avenue, Revillo, SD 57259-5208</td>
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<td>Rep. Kathy Tyler</td>
<td>48170 144th St., Big Stone City, SD 57216-5520</td>
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<td>Sen. Ried Holien</td>
<td>1315 11th Avenue NE, Watertown, SD 57201-1607</td>
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<td>Rep. Melissa Magstad</td>
<td>1332 20th St. NE, Watertown, SD 57201</td>
<td>605-753-6205</td>
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<td>Rep. Roger Solum</td>
<td>1333 Mayfair Drive, Watertown, SD 57201-1155</td>
<td>605-882-7056</td>
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<td>6</td>
<td>Sen. Ernie Otten</td>
<td>46787 273rd St., Tea, SD 57064-8024</td>
<td>605-368-5716</td>
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<td>Rep. Isaac Latterell</td>
<td>PO Box 801, Tea, SD 57064</td>
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<td>Rep. Herman Otten</td>
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<td>Sen. Larry Tidemann</td>
<td>251 Indian Hills Rd, Brookings, SD 57006-3650</td>
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<td>Rep. Scott Munsterman</td>
<td>1133 West 8th St, South, Brookings, SD 57006</td>
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<td>Sen. Chuck Jones</td>
<td>713 W. 3rd Avenue, Flandreau, SD 57028</td>
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<td>Rep. Leslie Heinemann</td>
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<td>605-256-4984</td>
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<td>Sen. Deb Peters</td>
<td>705 N Sagehorn Drive, Hartford, SD 57033-2380</td>
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<td>Rep. Paula Hawks</td>
<td>405 S. Tessa Ave., Hartford, SD 57033</td>
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<td>Rep. Steve Hickey</td>
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<td>Sen. Shantel Krebs</td>
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<td>Rep. Jenna Haggar</td>
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<td>10</td>
<td>Rep. Don Haggar</td>
<td>PO Box 1532, Sioux Falls, SD 57101</td>
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<tr>
<td>11</td>
<td>Sen. David Omdahl</td>
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<td>Rep. Christine Erickson</td>
<td>PO Box 88045, Sioux Falls, SD 57109</td>
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<td>Rep. Jim Stalzer</td>
<td>5909 W. Bristol Drive, Sioux Falls, SD 57106-0660</td>
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<td>12</td>
<td>Sen. J. Mark Johnston</td>
<td>3909 W. 90th Street, Sioux Falls, SD 57108</td>
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<td>605-312-6585</td>
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<td>12</td>
<td>Rep. Manny Steele</td>
<td>3220 W Zephyr Place #1, Sioux Falls, SD 57108-5009</td>
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<td>Rep. Hal Wick</td>
<td>3009 W. Donahue Dr., Sioux Falls, SD 57105-0153</td>
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<td>14</td>
<td>Sen. Deb Soholt</td>
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<td>605-321-5931</td>
<td>605-322-3490</td>
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<td>Rep. Marc Feinstein</td>
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<td>Rep. Anne Hajek</td>
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<tr>
<td>15</td>
<td>Sen. Angie Buhl</td>
<td>616 E 13th Street, Apt. 1, Sioux Falls, SD 57104-5173</td>
<td>605-376-2512</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Rep. Patrick Kirschman</td>
<td>901 N Duluth Ave #1, Sioux Falls, SD 57104-2321</td>
<td>605-366-4798</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Rep. Karen Soli</td>
<td>810 W. 6th Street, Sioux Falls, SD 57104-2904</td>
<td>605-338-5934</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Rep. Jim Bolin</td>
<td>403 West 11th Street, Canton, SD 57013-2418</td>
<td>605-987-2630</td>
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</tr>
<tr>
<td>16</td>
<td>Rep. Patty Miller</td>
<td>26 Cotts Drive, McCook Lake, SD 57049-3029</td>
<td>712-490-6644</td>
<td>712-490-6644</td>
</tr>
<tr>
<td>17</td>
<td>Sen. Tom Jones</td>
<td>117 N. Kemper Street, Viborg, SD 57070</td>
<td>605-310-4171</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Rep. Nancy Rasmussen</td>
<td>28639 458th Avenue, Hurley, SD 57036-6410</td>
<td>605-238-5321</td>
<td>605-238-5221</td>
</tr>
<tr>
<td>17</td>
<td>Rep. Ray Ring</td>
<td>607 Sterling Street, Vermillion, SD 57069-3453</td>
<td>605-675-9379</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Sen. Jean Hunhoff</td>
<td>2511 Mulligan Dr, Yankton, SD 57078</td>
<td>605-665-1463</td>
<td>605-668-8312</td>
</tr>
<tr>
<td>18</td>
<td>Rep. Bernie Hunhoff</td>
<td>PO Box 175, Yankton, SD 57078-0175</td>
<td>605-665-2975</td>
<td>605-665-6655</td>
</tr>
<tr>
<td>18</td>
<td>Rep. Mike Stevens</td>
<td>214 Marina Dell, Yankton, SD 57078</td>
<td>605-661-0057</td>
<td>605-665-5550</td>
</tr>
<tr>
<td>19</td>
<td>Sen. Bill Van Gerpen</td>
<td>1304 S. Laurel Street, Tyndall, SD 57066</td>
<td>605-589-3064</td>
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</tr>
<tr>
<td>19</td>
<td>Rep. Stace Nelson</td>
<td>24739 420th Avenue, Fulton, SD 57340</td>
<td>605-996-0882</td>
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</tr>
<tr>
<td>19</td>
<td>Rep. Kyle Schoenfish</td>
<td>42472 Maxwell Road, Scotland, SD 57059-7106</td>
<td>605-660-6468</td>
<td>605-928-7241</td>
</tr>
<tr>
<td>20</td>
<td>Sen. Mike Vehle</td>
<td>132 N Harmon Drive, Mitchell, SD 57301</td>
<td>605-996-5778</td>
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<tr>
<td>20</td>
<td>Rep. Lance Carson</td>
<td>PO Box 1112, Mitchell, SD 57301-7112</td>
<td>605-996-3662</td>
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<tr>
<td>20</td>
<td>Rep. Tona Rozum</td>
<td>87 S. Harmon Drive, Mitchell, SD 57301</td>
<td>605-996-2191</td>
<td>605-996-8440</td>
</tr>
<tr>
<td>21</td>
<td>Sen. Billie Sutton</td>
<td>919 Franklin Street, Burke, SD 57523</td>
<td>605-775-2110</td>
<td>605-775-2641</td>
</tr>
<tr>
<td>21</td>
<td>Rep. Julie Bartling</td>
<td>28921 US Hwy. 18, Gregory, SD 57533</td>
<td>605-835-8120</td>
<td>605-775-2741</td>
</tr>
<tr>
<td>21</td>
<td>Rep. Lee Qualm</td>
<td>27507 John Qualm Road, Platte, SD 57369</td>
<td>605-337-3682</td>
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<td>District</td>
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<tr>
<td>22</td>
<td>Sen. Jim White</td>
<td>1145 Beach Circle NE, Huron, SD 57350-4700</td>
<td>605-352-8184</td>
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</tr>
<tr>
<td>22</td>
<td>Rep. Peggy Gibson</td>
<td>1010 Valley View Court, Huron, SD 57350-4221</td>
<td>605-352-9862</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Rep. Dick Werner</td>
<td>1505 McDonald Drive, Huron, SD 57350-3474</td>
<td>605-353-0957</td>
<td>605-350-1371</td>
</tr>
<tr>
<td>23</td>
<td>Sen. Corey Brown</td>
<td>316 S Potter Street, Gettysburg, SD 57442-1549</td>
<td>605-769-0540</td>
<td>605-765-9550</td>
</tr>
<tr>
<td>23</td>
<td>Rep. Justin Cronin</td>
<td>PO Box 42, Gettysburg, SD 57442-0042</td>
<td>605-765-9325</td>
<td>605-765-9110</td>
</tr>
<tr>
<td>23</td>
<td>Rep. Charles Hoffman</td>
<td>34328 106th Street, Eureka, SD 57437-5302</td>
<td>605-577-6530</td>
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<tr>
<td>24</td>
<td>Sen. Jeff Monroe</td>
<td>127 W. Dakota Avenue, Pierre, SD 57501</td>
<td>605-222-7829</td>
<td>605-224-0264</td>
</tr>
<tr>
<td>24</td>
<td>Rep. Mary Duvall</td>
<td>PO Box 453, Pierre, SD 57501</td>
<td>605-224-4070</td>
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<tr>
<td>25</td>
<td>Sen. Timothy Rave</td>
<td>46923 250th St, Baltic, SD 57003</td>
<td>605-529-6379</td>
<td>605-360-7190</td>
</tr>
<tr>
<td>25</td>
<td>Rep. Scott Ecklund</td>
<td>48217 265th Street, Brandon, SD 57005</td>
<td>605-336-8615</td>
<td>605-328-2999</td>
</tr>
<tr>
<td>25</td>
<td>Rep. Jon Hansen</td>
<td>320 West 9th Street, Dell Rapids, SD 57022-1582</td>
<td>605-261-3620</td>
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<tr>
<td>26</td>
<td>Sen. Larry Lucas</td>
<td>PO Box 182, Mission, SD 57555-0182</td>
<td>605-856-2439</td>
<td>605-208-8333</td>
</tr>
<tr>
<td>26A</td>
<td>Rep. Troy Heinert</td>
<td>PO Box 634, Mission, SD 57555-0634</td>
<td>605-856-5045</td>
<td>605-856-2200</td>
</tr>
<tr>
<td>27</td>
<td>Rep. Kevin Killer</td>
<td>PO Box 322, Pine Ridge, SD 57770-0322</td>
<td>605-454-8105</td>
<td></td>
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<tr>
<td>27</td>
<td>Rep. Elizabeth May</td>
<td>20261 BIA 2, Kyle, SD 57752-7400</td>
<td>605-455-2588</td>
<td>605-455-2824</td>
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<tr>
<td>28</td>
<td>Sen. Ryan Maher</td>
<td>PO Box 237, Isabel, SD 57633-0237</td>
<td>605-466-2371</td>
<td>605-466-2131</td>
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<tr>
<td>28B</td>
<td>Rep. Betty Olson</td>
<td>11919 SD Highway 79, Prairie City, SD 57649</td>
<td>605-855-2824</td>
<td>605-855-2824</td>
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<tr>
<td>29</td>
<td>Sen. Larry Rhoden</td>
<td>PO Box 12, Union Center, SD 57787-0012</td>
<td>605-985-5461</td>
<td>605-985-5461</td>
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<tr>
<td>29</td>
<td>Rep. Gary Cammack</td>
<td>PO Box 100, Union Center, SD 57787-0100</td>
<td>605-985-5488</td>
<td>605-985-5591</td>
</tr>
<tr>
<td>29</td>
<td>Rep. Dean Wink</td>
<td>PO Box 137, Howes, SD 57748-0137</td>
<td>605-985-5240</td>
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<tr>
<td>30</td>
<td>Sen. Bruce Rampelberg</td>
<td>13948 Lariat Road, Rapid City, SD 57702-7315</td>
<td>605-343-9703</td>
<td>605-348-3322</td>
</tr>
<tr>
<td>30</td>
<td>Rep. Lance Russell</td>
<td>1938 Lincoln Ave, Hot Springs, SD 57747</td>
<td>605-745-6871</td>
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<tr>
<td>30</td>
<td>Rep. Mike Verchio</td>
<td>PO Box 205, Hill City, SD 57745-0205</td>
<td>605-574-2466</td>
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<tr>
<td>31</td>
<td>Sen. Bob Ewing</td>
<td>PO Box 607, Spearfish, SD 57783</td>
<td>605-722-5559</td>
<td>605-642-9095</td>
</tr>
<tr>
<td>31</td>
<td>Rep. Timothy Johns</td>
<td>203 W. Main St., Lead, SD 57754</td>
<td>605-717-2889</td>
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<tr>
<td>31</td>
<td>Rep. Fred Romkema</td>
<td>240 Fairway Drive, Spearfish, SD 57783-3110</td>
<td>605-722-1432</td>
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<tr>
<td>32</td>
<td>Sen. Alan Solano</td>
<td>3410 Wisconsin Avenue, Rapid City, SD 57701</td>
<td>605-342-8974</td>
<td>605-343-7262</td>
</tr>
<tr>
<td>32</td>
<td>Rep. Kristin Conzet</td>
<td>273 Minnesota St., Rapid City, SD 57701</td>
<td>605-342-6658</td>
<td>605-342-6658</td>
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<tr>
<td>32</td>
<td>Rep. Brian Gosch</td>
<td>312 Alta Vista Drive, Rapid City, SD 57701-2337</td>
<td>605-719-3365</td>
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<td>33</td>
<td>Sen. Phil Jensen</td>
<td>10215 Pioneer Ave, Rapid City, SD 57702</td>
<td>605-343-1335</td>
<td>605-343-1335</td>
</tr>
<tr>
<td>33</td>
<td>Rep. Scott Craig</td>
<td>8556 Heather Drive, Rapid City, SD 57702-7710</td>
<td>605-342-0999</td>
<td>605-877-1375</td>
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<tr>
<td>33</td>
<td>Rep. Jacqueline Sly</td>
<td>22560 Potter Road, Rapid City, SD 57702-6132</td>
<td>605-343-4956</td>
<td>605-343-4956</td>
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<tr>
<td>34</td>
<td>Sen. Craig Tieszen</td>
<td>3416 Brookside Drive, Rapid City, SD 57702-8118</td>
<td>605-348-4990</td>
<td>605-348-4990</td>
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<tr>
<td>34</td>
<td>Rep. Dan Dryden</td>
<td>2902 Tomahawk Drive, Rapid City, SD 57702-4250</td>
<td>605-721-2902</td>
<td>605-343-8261</td>
</tr>
<tr>
<td>34</td>
<td>Rep. David Lust</td>
<td>4269 Rosemary Lane, Rapid City, SD 57702</td>
<td>605-343-8261</td>
<td>605-342-1078</td>
</tr>
<tr>
<td>35</td>
<td>Sen. Mark Kirkeby</td>
<td>315 East Philadelphia Street, Rapid City, SD 57701-1559</td>
<td>605-343-4003</td>
<td>605-791-4045</td>
</tr>
<tr>
<td>35</td>
<td>Rep. Blaine Campbell</td>
<td>3480 Colvin Street, Rapid City, SD 57703</td>
<td>605-393-1645</td>
<td>605-484-4848</td>
</tr>
<tr>
<td>35</td>
<td>Rep. Don Kopp</td>
<td>1618 Downing St., Rapid City, SD 57701</td>
<td>605-484-4180</td>
<td>605-484-4180</td>
</tr>
</tbody>
</table>

**Important Legislative Information:**

- Senate Phone: 605-773-3821
- House Phone: 605-773-3851
- Lobbyist Phone: 605-224-5030


Yvonne’s email: yvonne@sdmunicipalleague.org

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These elements make up the structure of AE2S. What does that mean to you? Extreme client service, trusted relationships, a shared vision for your future, and passion for every project. They all translate into your success.

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Advanced Engineering and Environmental Services, Inc. (AE2S)
Offices located throughout the Upper Midwest

[www.ae2s.com](http://www.ae2s.com)
2013 Municipal Annual Report Forms

2013 Municipal Annual Report Forms are available online from the Department of Legislative Audit (DLA) website at http://legislativeaudit.sd.gov/. Click on “Municipalities,” click on “Small Municipalities < $600,000” or “Large Municipalities–OCBOA” or “Large Municipalities–GAAP.”

In the past the Department of Legislative Audit has mailed out annual report forms and related instructions, however for FY2013 and in the future hard copies of forms and instructions will ONLY be mailed to entities UPON REQUEST. A request for the hard copy of annual report and instructions can be made by contacting Katie Luce at Katie.Luce@state.sd.us or via phone at 605-773-3595.

Please access the DLA website, http://legislativeaudit.sd.gov/, for the most current version of annual reports.

Completed Annual Reports can be filed with the Department of Legislative Audit as follows:

File by E-mail: Katie.Luce@state.sd.us
File by Fax: 605-773-6454
File by Mail: Department of Legislative Audit
427 S. Chapelle
c/o 500 E. Capitol
Pierre SD 57501-5070

Annual Financial Report Requirements
The finance officer shall make an annual financial report to the governing body. This report shall be made at the first regular meeting of March and must include the receipts, expenses, and financial condition of the municipality, including the amount of funds in the treasury at the time of making such report and where and in what amounts such funds are deposited or invested. This report shall be published in the official newspaper within thirty days thereafter or upon completion of an annual audit in the official newspaper as the governing body may direct.

Immediately after the report to the governing body, the finance officer of municipalities of the first and second class shall file a copy of the report with the state Department of Legislative Audit. Although third class municipalities are not required to file their annual report with the Auditor General the requirement of an audit every two years may be waived if they do. The auditor general, upon the request of the finance officer with the approval of the governing body, may grant a thirty day extension of the reporting and filing dates. (SDCL 9-22-21)

Trails Funding Available

South Dakota State Parks Director Doug Hofer announced that applications are being accepted for grants from the Recreation Trails Program (RTP). The grants will be available for trail projects sponsored by municipalities, counties, state parks, federal land management agencies or tribal governments.

“When it comes to promoting healthy communities, recreational trails are key,” Hofer said. “As safe corridors for exercise and recreation, trails give families the opportunity to spend quality time together and enjoy the natural beauty of our state.”

The Recreational Trails Program provides partial reimbursement for approved trail projects. Eligible projects include construction of new public trails, rehabilitation of existing public trails, development of trail-related facilities and educational programs that relate to recreational trails.

The application deadline is Friday, April 11, 2014.

RTP funds come to the state through the Federal Highway Administration and are apportioned to states by Congress to fund both motorized and non-motorized public recreation trail projects. The amount of funds available is based upon the number of recreational vehicles licensed in each state.

Application packets are available online at the Game, Fish and Parks website at http://gfp.sd.gov under the Agency Info and Services tab and then Partnerships and Grants. For more information, contact Grants Coordinator Randy Kittle at 605.773.5490 or by e-mail at randy.kittle@state.sd.us.
Seminar Descriptions

2012 IBC Exit Systems
This seminar focuses on IBC Chapter 10 means of egress components that are defined and regulated as “exits.” These components, defined in Chapter 2, are considered as high-level elements that provide a considerable degree of occupant protection within the means of egress system. The exit discharge provisions will also be discussed. Specific topics include: Exterior exit doors at the level of exit discharge, Interior exit stairways and ramps, Exit passageways, Horizontal exits, Exterior exit stairways and ramps, Exit discharge.

2012 IBC Accessible Means of Egress
This seminar explores the detailed provisions related to accessible means of egress systems as required by Section 1007. Defined as a continuous and unobstructed way of egress travel from any accessible point in a building or facility to a public way, one or more accessible means of egress must also comply with the applicable provisions of ICC A117.1. The relationship of Section 1007 to the requirements of the ADA Standard for Accessible Design is also addressed. Specific topics include: Locations where required and minimum number, Accessible means of egress elements, Elevators, Areas of refuge, Horizontal exits, Two-way communications, Exterior areas for assisted rescue, Relationship with ADA Standard.

Speaker
Douglas W. Thornburg, AIA, CBO, is the Vice-President and Technical Director of Product Development and Education for the International Code Council (ICC) where he provides leadership in the technical development and positioning of support products for ICC. In addition, Doug develops and reviews technical products, reference books and resource materials relating to the International Codes and their supporting documents. Prior to employment with ICC in 2004, he spent nine years as a code consultant and educator on building codes. Formerly Vice-President/Education for the International Conference of Building Officials (ICBO), Doug continues to develop and present building code seminars nationally and has developed numerous educational texts and resource materials. He was presented with ICC’s inaugural Educator of the Year Award in 2008, recognizing his outstanding contributions in education and training. In addition, he was the recipient of ICBO’s prestigious A.J. (Jack) Lund Award in 1996. A graduate of Kansas State University and a registered architect, Doug has over 33 years of experience in building code training and administration, including ten years with ICBO, and five years with the City of Wichita, Kansas. He is certified as a building official, building inspector and plans examiner, as well as in seven other code enforcement categories. Doug has authored a number of publications, including the IBC Handbook and the Significant Changes to the International Building Code.

Locations/Time

Tuesday, March 25, 2014 in Rapid City
8:00 am–12:00 pm and 1:00 pm–4:00 pm
Rushmore Plaza Holiday Inn (505 N 5th St)
Phone: 605-348-4000

Thursday, March 27, 2014 in Sioux Falls
8:00 am–12:00 pm and 1:00 pm–4:00 pm
Ramkota Hotel Conference Center
3200 W. Maple Street (Junction Hwy 38 and I-29)
Phone: 605-336-0650
A block of rooms has been reserved for March 26 at the Ramkota Hotel Conference Center in Sioux Falls.

Registration
$75 for SDBO Members and $95 for Non Members.
Registration due by March 11, 2014.
Registration form can be found under the SDML Events section at www.sdmunicipalleague.com.

Questions
Ron Bell, Chief Building Official       Dave St. Pierre
City of Sioux Falls                   CodeWorks
Phone: 605-367-8673                  Phone: 605-718-4940
APPLICATION
South Dakota Governmental Finance Officers’ Association
An affiliate of the South Dakota Municipal League
Scholarship Funds

Name: __________________________________________________________________________________________

City Representing: ___________________ Population: ______________________

Title: ___________________ Length of Service: ______________________

Name/Type of course you wish to attend: ______________________________________________________________

________________________________________________________________________________________________

Location: ___________________ Length of course: ______________________

Describe how this course will enhance your duties: ______________________________________________________

________________________________________________________________________________________________

________________________________________________________________________________________________

________________________________________________________________________________________________

Please attach copies of the course/school’s agenda if possible.

Amount requested:

Tuition: _____________

Other Expenses: _____________

TOTAL: _____________

______________________________________
Signature

______________________________________
Date

ELIGIBILITY CRITERIA

Applicant must be a member of the South Dakota Governmental Finance Officers’ Association or become one prior to scholarship award.

Applicant must be from a second or third class municipality.

Scholarship funds must be used to educate and enhance the performance of your duties as Finance Officer or Assistant Finance Officer.

The Scholarship fund allows for up to $800.00 per year. These funds may be awarded to more than one applicant at the discretion of the Board.

Educational opportunities are not limited strictly to in-state.

A copy of applicant’s City Councils’ approval for the travel must be received with application.

All applications must be received in the office of the Municipal League no later than April 1st each year to be eligible for the first application period. Applications will be reviewed and notification of award given at Finance Officers’ School in June.

If no awards are made in the first application period, a second application period may be announced at Finance Officers’ School.
The South Dakota Department of Revenue is pleased to announce the launch of its new website.

Department Secretary Andy Gerlach says the new look is designed to be more user-friendly and provide the relevant information from the department.

“Our new website highlights our e-Services and forms that are popular with the taxpayers,” said Gerlach. “The new calendar will note dates for filing and paying taxes, education and training opportunities, and other deadlines important to those we serve.”

Website visitors can access division information, department statistics, publications and other valuable resources.

To view the website, visit http://dor.sd.gov.

Editor’s Note: There are several quick links to the Department of Revenue’s materials on the League’s website. Visit www.sdmunicipalleague.org/library then click on Tax Information.

You’ll find links to:
- Municipal Tax Publications
- Municipal City Tax Guide
- Municipal City Tax List (Municipal Sales Tax Rate Chart)
- Municipal Sales and Service Tax Guide for Municipal Officials
- Tax Facts
  - Municipalities
  - Qualified Utilities
- The Annual Municipal Tax Due by Rates Report
- Contractor’s Excise Tax Guide
- Realty Improvement for Sale Tax Exempt Entities
- Hotels, Motels & Campgrounds
- Taxes due for Sales Tax Exempt Entities
2013 – 2014 Code Enforcement Officer of the Year

Official Nomination Form

All nominations must be submitted in writing by March 21, 2014.
The Code Enforcement Officer of the Year award will be presented April 30, 2014.

Name of Nominee: _______________________________________________________________________

Position: _______________________________________________________________________________

Municipality and Years of service: ___________________________________________________________

Contributions to the municipality as a Code Enforcement Officer: __________________________________
______________________________________________________________________________________
______________________________________________________________________________________
______________________________________________________________________________________

Contributions to the community as a citizen: __________________________________________________
______________________________________________________________________________________
______________________________________________________________________________________
______________________________________________________________________________________

Significant contributions to any other organizations: ____________________________________________
______________________________________________________________________________________
______________________________________________________________________________________
______________________________________________________________________________________

Personal accomplishments: _________________________________________________________________
______________________________________________________________________________________
______________________________________________________________________________________
______________________________________________________________________________________

Feel free to use additional sheets of paper for further comments. Additional nomination letters are welcome also. Nominations will be kept confidential.

Submitted by: _________________________________________________ Phone: __________________

DEADLINE: March 21, 2014

Please submit to: South Dakota Municipal League
208 Island Drive
Ft. Pierre, SD 57532
Fax: 605-224-8655
APPLICATION
South Dakota Association of Code Enforcement
An affiliate of the South Dakota Municipal League
Scholarship Funds

Name: ____________________________________________________________
City Representing: ___________________________ Population: ________________
Title: ___________________________________ Length of Service: ________________

Name/Type of course you wish to attend: ________________________________
Location: ___________________________ Length of course: ________________

Describe how this course will enhance your duties:
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________
________________________________________________________________________

Please attach copies of the course/school’s agenda if possible.

Amount requested: 
Tuition: _______________
Other Expenses: _______________
TOTAL: _______________

Signature

Date

ELIGIBILITY CRITERIA

Applicant must be a member of the South Dakota Association of Code Enforcement or become one prior to scholarship award.

Scholarship funds must be used to educate and enhance the performance of your duties as a Code Enforcement Officer.

The Scholarship fund allows for up to $1000.00 per year. These funds may be awarded to more than one applicant at the discretion of the SoDACE Board.

Educational opportunities are not limited strictly to in-state.

A copy of applicant’s City Councils’ approval for the travel must be received with application.

All applications must be received in the office of the Municipal League no later than April 1st each year to be eligible. Applications will be reviewed and notification of award given at the Spring meeting.

Submit application to SoDACE, 208 Island Drive, Ft. Pierre, SD 57532, Fax 605-224-8655.
Regarding conducting examination activities, the office of Federal, State and Local Governments (FSLG) and the Advisory Committee on Tax Exempt and Government Entities (ACT) are considering how to better address issues of fraud that may occur within state and local governments. Governments are susceptible to fraud committed by employees, contractors, and benefit recipients. Fraud involves any intentional or deliberate act to deprive another of property or money by guile, deception, or other unfair means. For example, employees can also skim receipts when collecting fees from the public. In addition, governments may be defrauded by citizens falsely claiming eligibility for certain benefits.

FSLG is currently assessing its strategy for addressing fraud as an examination issue with state and local governments. Since 2012, new guidance to field employees has been provided both through a “Fraud Job Aid” and additions to the Internal Revenue Manual. We plan to continue to seek ways to address this issue, so that we can leverage the internal controls of these entities to better identify fraud, work collaboratively with these entities on fraud issues, and ultimately improve tax administration.

There is considerable evidence that this is a significant problem for government entities. Every two years, the Association of Certified Fraud Examiners publishes a report to the nations. The latest such report is the “Report to the Nations on Occupational Fraud and Abuse 2012 Global Fraud Study,” available at www.acfe.com. Occupational fraud is defined as the use of one’s occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization’s resources or assets.

**Key findings included the following:**
- The typical organization loses an estimated five percent of its revenues to fraud each year. The median loss caused by the occupational fraud cases was $140,000. More than one-fifth of these cases caused losses of at least $1 million.
Asset misappropriation schemes were by far the most common type of occupational fraud, comprising 87 percent of the cases reported; they were also the least costly form of fraud, with a median loss of $120,000. Financial statement fraud schemes made up just eight percent of the cases, but caused the greatest median loss at $1 million.

Occupational fraud is more likely to be detected by a tip than by any other method. The majority of tips reporting fraud come from employees of the victim organization.

The report also indicated that, in general, local governments are much more susceptible to fraud than states. In general, local governments are at a greater risk of experiencing fraud than State governments. Generally, the larger the entity, the more likely it is to have internal controls to detect fraud.

**ACT Fraud Subcommittee**

The ACT is an advisory group of individuals with experience and expertise in topics related to the mission of TE/GE. The ACT/FSLG Subcommittee (Subcommittee) issued a report in August 2013 entitled “Federal State and Local Governments: Leveraging Internal Controls at State and Local Governments to Improve Compliance.” The report is intended to assess the impact of fraud in state and local governments, and to identify how the IRS can leverage internal controls at the state and local government level to better identify fraud, work collaboratively with these entities on fraud issues, and ultimately improve tax administration and compliance.

The report includes background on internal controls, fraud, waste, and abuse in governments, a survey of internal controls and specific recommendations. It also includes recommended updates to the FSLG Fraud Job Aid, a training outline for a possible webinar and other guidance on combating fraud to be offered by FSLG and National Association of State Auditors, Comptrollers and Treasurers to the state and local governments.

For this article, FSLG discussed the report with two of the Subcommittee members; Lisa Pusich, Deputy Director for the Department of Finance for the State of Alaska, and Kathy Sheppard, Deputy Commissioner for Finance for the State of Massachusetts.

Pusich stated that, “employee fraud most often involves asset misappropriation, including billing and skimming schemes.” For example, employees can bill shell companies or make personal purchases with fraudulent invoices.”

The report identifies three relatively low-cost areas where smaller units of government can take action to reduce fraud: (1) establishing a code of conduct; (2) training; and (3) management review of practices. Research indicates that these actions can significantly reduce the risk and extent of fraud. “Training should include both awareness of conduct that constitutes fraud, as well as how to detect it,” Pusich said.

Effective action against fraud is greatly aided by full participation by employees in the effort to combat fraud. “It is everyone’s job to report,” Sheppard said.

Pusich and Sheppard noted that there are many resources available to small units of government; some of these are noted below.

**Recommendations**

The Subcommittee report made several recommendations for FSLG, including the following:

**Determine the Extent of Internal Controls** – FSLG issued a “Fraud Job Aid” and guidance in May 2012 to provide guidance to Field Specialists to identify potential fraudulent activities and to develop fraud referrals as necessary. The IRS could identify the extent of internal controls at the entities to be audited and adjust its audit scope accordingly. The IRS should consider using The
Fraud Job Aid for entities with little or no internal controls and conduct more fieldwork on fraud for these entities. For entities with strong internal controls, the IRS should consider relying on these internal controls and reduce the fraud detection scope of the audit.

**Size of Entity** – The IRS could consider additional procedures regarding fraud for smaller entities, which typically have fewer internal controls and greater incidence of fraud than larger entities. The Fraud Job Aid could be modified to reflect the adjustments that might be made based on the size of the entity.

**Develop and conduct training on internal control and fraud** – The subcommittee believes that an IRS webinar could identify the benefits of conducting a risk assessment in performing audits. In addition, the webinar could highlight relatively inexpensive steps smaller organizations can take to protect against fraud. In addition, FSLG can reach out to national associations, such as the National Association of State Auditors, Comptrollers, and Treasurers (NASACT) and the Government Finance Officers Association (GFOA) to offer joint training on internal control and fraud.

FSLG will consider these recommendations as it pursues ways to improve fraud detection and assist governments in improving their controls against fraud.

**Resources for Governments**

There are a variety of resources available to state agencies local governments providing information on training and detection of fraud:

Check [http://www.irs.gov/govt/fslg](http://www.irs.gov/govt/fslg) frequently for information on webinars and other upcoming educational events. This site also other related publications, fact sheets and tools that may be of assistance.

You may access the comprehensive, biannual report of the Association of Certified Fraud Examiners, cited above, at [www.acfe.org](http://www.acfe.org).

The websites for the following governmental associations, mentioned above, may also be helpful:

   NASACT ([www.nasact.org](http://www.nasact.org)).
   GFOA ([www.gfoa.org](http://www.gfoa.org))

Check with the finance department of your state governments to determine what resources may be available to governmental units in the state.

Consider subscribing to the free information site “Fraud of the Day” ([www.fraudoftheday.com](http://www.fraudoftheday.com)), a service of several organizations dedicated to educating government about how fraud is perpetrated and the solutions to stop it.

You may contact a local FSLG Specialist with questions you have about FSLG procedures to address fraud in examination, and any other Federal tax questions of interest to governmental entities.

The above content comes from the semiannual newsletter of the office of Federal, State and Local Governments (FSLG) of the Internal Revenue Service (January 2014). Our mission is to ensure compliance by Federal, state, and local governmental entities with Federal employment and other tax laws through educational and compliance review activities.


The explanations and examples in this publication reflect the interpretation by the IRS of tax laws, regulations, and court decisions. The articles are intended for general guidance only, and are not intended to provide a specific legal determination with respect to a particular set of circumstances. You may contact the IRS for additional information. You may also want to consult a tax advisor to address your situation.
**SDML Directory Changes**

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FEBRUARY 2014
Why Teams Matter More Than Ever

By Bruce Piasecki

America loves a fierce individualist. And yes, there is something inspiring about the lone leader and organizational manager blazing a path into the unknown but valuable future. And yet, while our culture will always celebrate the individual, I think the organizational world must acknowledge the truth behind the (alleged) Aristotle quote: “The whole is greater than the sum of its parts.” In other words, the near future will be all about innovation for sustainable value creation, led by teams.

In a world that becomes more complex by the day, command-and-control is out and employee engagement is in. The days when a larger-than-life personality is allowed to steamroll over the rest of the company are over. This destroys morale, which destroys results. Teams, not individuals, drive performance.

And make no mistake. The best organizations, the ones with real staying power, are fueled by well-run teams.

Teams are more important than ever because the way people work and do business has changed. Within the fierce competition that is the global economy, companies that get fast results because they excel at collaboration and innovation will rise to the top and rule the day.

And the ideas that allow an organization to achieve, grow, and prosper—as opposed to merely survive—will be created only when teams leverage their combined skills and hold themselves mutually accountable. No individual, no matter how brilliant, is likely to have the skill set to take projects from start to finish in this fast-paced and complex environment.

The good news is, organizations can shatter this individualistic mindset wherever it occurs and guide employees to a better way to work while tapping into and maximizing their raw talent. But first, they must understand that managing teams with their web of hidden politics and complex interplay of human differences is extremely different from managing individuals.

Here are my seven insights on teams:

1. Great teams are led by captains. Like many popular terms, the word leader has become so overused and
It is commonplace that it has lost meaning. Anybody can call himself or herself a leader; anybody can follow the “do’s” and “don’ts” in leadership manuals.

But it takes a special type of leader—a captain—to create not just a loose affiliation of individuals but a true team that’s centered around shared values and focused on a common goal. Captains are quick to recognize the key capabilities of their team members, including strengths and weaknesses, and to build the plan around those capabilities.

2. **Fierce individualism has no place in teams.** Captains need to be sure that the “most valuable player (MVP) syndrome” is not allowed to define their teams and be on the alert for individuals who might be losing sight of the team that gave them an identity—the group with whom they worked to produce the fame for which they are now known. It is in these situations that such workplace ills as favoritism, sexism, and even criminal activity like embezzlement tend to flourish.

3. **Seek to hire coachable individuals rather than individualistic high performers.** Do everything possible to promote and reward teamwork rather than individualism. Whether your efforts are centered on pay structure, group incentives, verbal recognition, or some other technique, seek always to send the signal that it’s strong teams and not strong individuals that make up a strong organization.

4. **Teams hold the bar high for everyone, especially the superstars.** In all teams, there is an inherent desire to protect superstars and keep them winning. Never mind all the others whose quieter, though no less critical, contributions are downplayed. We are all aware of conditions when everyone else was willing to go along with a wrong.

We recall instances in history where the politics of fear enabled the Nazis, and where embezzlement seems the norm. Yet it is harder to see when victory shines so brightly. Captains must be mindful of this human tendency, in themselves and in others, to look the other way, to give our victors the benefit of the doubt.

We must be vigilant and ever alert to wrongdoing. We must be willing to ferret out corruption in the highest echelons, to bench the most valuable player, even to fire the superstar for the good of the team and the sake of integrity.

Teams have to be willing to lose sometimes or they will eventually self-destruct. When teams keep winning, they can become addicted to victory—feel entitled to it even—and this is what can drive a team to illicit extremes. The
lesson is clear: When we don’t learn to tolerate failure, we will do anything to keep the public adulation coming.

Teams become great because they keep things in perspective. Team members understand the broader context of competition; namely, that there is always a larger league and a set of better players out there, no matter what has been achieved or what rung on a ladder you’ve just reached.

In other words, no one can always win. In fact, if a team becomes addicted to victory—entitled to it even—it may take the Lance Armstrong route and go to illicit extremes to keep winning. An inability to tolerate failure makes a team easy prey for “the dark side.”

5. Great teams revel in the pleasure of persistence and the sheer thrill of striving. Knowing that we will stumble and fall from time to time, yet get up and try again with some success, is at the heart of a great team.

I insist that it’s critical to teach teams to be well prepared for assignments and to keep going in spite of hardship. When an organization enrolls an executive in leadership training, these lessons of teamwork should be emphasized:

- How to play through pain.
- How to resist the criminal opportunities inherent in becoming an MVP.
- How to keep your feet on the ground despite being a member of special teams with special force.
- How to outlive an uncomfortable appointment when your boss has selected you for a team where you are a bad fit, and how to behave when you are chosen for a team on which you do not want to play.

Life can be a tough slog, and victories are sporadic at best. Maybe we can’t win, but we can keep going. This striving brings with it its own unique rewards. It is up to us to learn to appreciate them.

6. Successful teams share values, integrity, and a commitment to one another. In preparing for a team event, or in becoming a member of a team, a transformation occurs where team members end their individual associations and create a team identity through sharing with others the experience of that process. Once the team is created, a strong bond is already in place from that preparation and from the obstacles everyone had to overcome to get there.

In complex situations where outcomes are unknown, the temptation is always to play it safe. But in a world of constantly changing tides, yesterday’s “safe” is likely to be today’s “not enough.” That’s why teams must work on instinct, often at a moment’s notice, and constantly move forward.

Effective teams learn by doing and stay focused on results; they are not bound by method or processes. And that gives them the flexibility and resiliency they need to thrive in the midst of flux.

7. Effective teams take risks. Because business climates are constantly changing, teams and the captains who lead them know that yesterday’s guidelines can quickly become obsolete. That’s why they don’t allow themselves to be overly bogged down by rule following and order taking.

Rather, they push boundaries when it’s proper, in other words, when ethical and moral lines aren’t being crossed, because the greatest innovations happen beyond existing laws and rules. When led by great captains, teams regularly work beyond normal and limiting boundaries to increase productivity and success.

While it’s important to encourage the kind of risk that involves seizing opportunities, it’s also equally and increasingly critical to take steps to eliminate the risk of negative team behavior. I’m referencing here the risk of allowing “the dark side” to encroach on ethical behavior as evidenced in the stories of Bernie Madoff, Lance Armstrong, and the latest string of scams reported in the news.

The word team is more than just a business buzzword. If done well, building and captaining a team will determine whether you merely survive or instead thrive in this strange new economy.


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Treasury Ensures Fair Treatment for Volunteer Firefighters and Emergency Responders

By Mark J. Mazur, Assistant Secretary for Tax Policy

The Affordable Care Act requires that an employer with 50 or more full-time employees offer affordable and adequate health care coverage to its employees. For this purpose, full time means 30 hours or more per week on average, with the hours of employees working less than that aggregated into full-time equivalents. Employers that do not fulfill this obligation may be required to make a payment in lieu of meeting their responsibilities, which are described in what are called the employer shared responsibility provisions. An important question arises about how the hours of volunteer firefighters and other volunteer emergency responders should be taken into account in determining whether they are full-time employees and for counting toward the 50-employee threshold. Treasury is acting to ensure that emergency volunteer service is accorded appropriate treatment under the Affordable Care Act.

Treasury and the IRS issued proposed regulations on the employer shared responsibility provisions (Section 4980H of the Tax Code) in December 2012 and invited public comments. Numerous comments were received from individuals and local fire and Emergency Medical Service departments that rely on volunteers. The comments generally suggested that the employer responsibility rules should not count volunteer hours of nominally compensated volunteer firefighters and emergency medical personnel in determining full-time employees (or full-time equivalents). In addition, Treasury heard from numerous members of Congress who expressed these same concerns on behalf of the volunteer emergency responders in their states and districts.

Treasury and the IRS carefully reviewed these comments and spoke with representatives of volunteer firefighters and volunteer emergency personnel to gain a better understanding of their specific situations. Treasury and the IRS also reviewed various rules that apply to such volunteer personnel under other laws. These include the statutory provisions that apply to bona fide volunteers under Section 457(e)(11) of the Tax Code (relating to deferred compensation plans of state and local governments and tax-exempt organizations) and rules governing the treatment of volunteers for purposes of the Federal wage and hour laws. As a result of that review and analysis, the forthcoming final regulations relating to employer shared responsibility generally will not require volunteer hours of bona fide volunteer firefighters and volunteer emergency medical personnel at governmental or tax-exempt organizations to be counted when determining full-time employees (or full-time equivalents).

These final regulations, which we expect to issue shortly, are intended to provide timely guidance for the volunteer emergency responder community. We think this guidance strikes the appropriate balance in the treatment provided to traditional full-time emergency responder employees, bona fide volunteers, and to our Nation’s first responder units, many of which rely heavily on volunteers.

Mark J. Mazur is the Assistant Secretary for Tax Policy at the United States Department of the Treasury.

Reminders of Why No One Calls Your Ethics Hotline

By Christopher Bauer

Ultimately, few employees actually use ethics hotlines no matter how virtuous you might feel when setting one up. Most folks would agree that such hotlines are essential, though, so why are they actually so rarely used by employees?

Here are a few of the most frequent reasons:
- They fear that a hotline based inside your company means their confidentiality can’t or won’t be appropriately protected.
- They feel that an external (outsourced) hotline means that ethics concerns aren’t really taken seriously internally.
- They feel that a hotline provider, whether internal or external, won’t have the authority to actually do anything about the reported problem(s).
- They aren’t clear about when or how to use the hotline.
- They would much rather speak with a manager or executive they know personally and trust. (This, by the way, is by far the most frequently cited reason in most of the studies I’ve seen.)
- You don’t actually have an ethics hotline. (Though, as it turns out, this may not mean you’re getting many fewer calls than companies that do have one!)

So are ethics hotlines a bad idea? Not at all! In fact, they are terribly important for the employees willing to use them. The biggest problem has been when companies have seen them as a primary or sole ‘do-all’ for reporting and managing employee ethics concerns. There are simply too many reasons employees won’t use them for that to be appropriate.

Setting up a well-run ethics hotline is a terrific idea. Not only are there a sub-set of employees who will prefer to use one over making an in-person report but having a hotline is yet another way to visibly drive the message that you take ethics seriously. Just don’t make the mistake of thinking that a hotline can substitute for solid, on-going training on how and when employees can and should also use the (hopefully!) many other available channels in your organization to address concerns about ethics.

Christopher Bauer provides keynotes, seminars and workshops that help local government officials and employees develop stronger, more resilient professional ethics both individually and organizationally. (And his programs are actually fun!) Information on his programs — as well as free subscriptions to his Weekly Ethics Thought and monthly Municipal Ethics Tips and Trends newsletter — can be found at www.MunicipalEthics.com.
The 5 Stages of PR Grief

By Marj Halperin

The stages a public official goes through in managing a PR disaster are remarkably similar to the five stages of grief identified by psychiatrist and author Elisabeth Kübler-Ross—denial, anger, bargaining, depression, and acceptance. Understanding how to navigate these stages quickly can help you address the problem quickly and with a clear head.

The Urgency of Time

There is one notable exception to this analogy, however: time. Under the magnifying glass of media attention, we don’t have the luxury of moving as slowly as we might need to sort through our emotional responses. In this world of 24- to 48-hour news cycles, anyone who is caught in the spotlight of a PR crisis needs to move quickly if there is to be any hope of reaching a dignified conclusion in the face of political pressure, potential lawsuits, job losses, and tarnished images. Your best shot at mitigating a publicity problem is to make a cool-headed assessment of your options, recognizing and promptly conquering the five stages of PR grief.

Failing to move decisively from one stage to the next means you’re not only wasting valuable time within a news cycle — you’re inviting others to define your situation. And those who jump to fill the vacuum aren’t generally your friends. A prime example is the recent IRS storm around disclosure of keywords used to target nonprofits thought to be hiding political activity under a tax-exempt veil. Initially, the Obama administration issued neither a flat denial nor a clear-cut apology. Acceptance remained elusive. Critics did their best to define the early phase and make it last as long as possible.¹

Recognizing and Conquering Each Stage

1. Denial. Kübler-Ross describes this stage as being marked by phrases like “I feel fine” or “This can’t be happening to me.” Here are two more: “This isn’t really a big deal” and “It’ll all blow over quickly.” This is what people sometimes say to themselves when faced with the prospect of having to apologize, explain, or retreat from a bad decision. Denial is generally a temporary feeling when coping with life and death matters. During a personal medical crisis, it’s hard to stay here long — test results, scans, and x-rays demonstrate the grim truth, and the facts help most people move along fairly quickly. In the PR grief world, however, it’s tempting to get stuck in the denial phase. Leaders do so at great risk, however, whether trying to maintain political footing or protecting loyalty to the organization.

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An example from the private sector illustrates this point. Denial was costly for Netflix in fall 2011, when the company instituted a 60 percent price increase by requiring customers to pay separately for movies received by mail and via online streaming. Within 24 hours, Netflix stock had dropped 14 percent, the popular Starz network announced it would not renew its contract with Netflix, and the company was forced to prepare investors for an expected loss of 1 million customers. The announcement about the price increase included the phrase “we remain convinced that the splitting of our services was the right long-term strategic choice.” Three weeks later, Netflix executives were no longer convinced, and they dropped the new pricing plan.²

And who could forget the implosion of celebrity chef Paula Deen following reports that she had routinely used a racial slur? Deen stayed in denial through three different apologies, issued in rapid succession. The first might not technically qualify as an apology, as she blamed her Southern heritage for her offensive language.³ The next morning, she released a video, apparently crafted by PR consultants, which bore a “striking resemblance to a hostage video,” according to Slate’s Josh Voorhees.⁴ We didn’t have time to find out if her fans (or corporate sponsors) would buy this version before she posted another apology, presented as her own words. Her fans largely did not like this version, and the punishment came swiftly in the form of cancelled sponsorships and cruel Twitter comments, even as Deen continued to languish in denial, telling the Today Show, “I is what I is, and I’m not changing.”⁵

It’s easy to understand an intense desire to stay in the comfort of denial, but that’s a self-indulgent luxury you can’t afford in the midst of a PR crisis. You need to pull yourself past denial as quickly as possible to start planning the honest, constructive response that will actually matter to your stakeholders – whether they are consumers, voters, elected officials, or an angry board.

Understanding how to navigate the five stages of grief can help you address a publicity problem – of any size – quickly and with a clear head.

2. Anger. When you wake up from the dreamy state of denial, you’ll find yourself in mile two of the Kübler-Ross journey: anger. “Why me?” “It’s not fair!” “How can this happen to me?” “Who is to blame?” That last question is a big player in the PR grief cycle. Most people in this stage point their anger at someone else. If they didn’t, we’d change the name to “taking responsibility” (which doesn’t come until the final stage of the grief cycle). So, to be most accurate, let’s rename this stage: blame.

Searching for a scapegoat can waste a lot of energy and valuable time. Internally, fingers will point at board members and staff. Whoever leaked the item becomes a prime target, the old “blame the messenger” strategy. Another popular target is often a reporter accused of having an axe to grind.

During the Susan B. Komen Foundation/Planned Parenthood scandal, the Komen Foundation foundered between denial and blame, to the deep detriment of the organization. While wallowing in phases of denial and blame, Komen was forced to defend itself on several new fronts, including charges that negative comments were scrubbed from the organization’s Facebook page. Because it took Komen too long to get to its inevitable apology, the damaging story dragged out for months.⁶

Psychologists find that once we reach this second stage, we recognize that denial cannot continue. In this new angry, blame-laden state, medical patients are very difficult to care for because of their misplaced feelings of
rage and envy. Crisis communications clients are similarly difficult to work with, often lashing out at the PR doctor delivering the bitter pill of truth. Blame is a major barrier to reaching the ideal end result: a dignified resolution. Ready to move on? Watch your step, as this next one is also a quagmire.

3. Bargaining. Someone who is hoping to postpone death, save their job, or avoid some other personal tragedy now says, “I’ll do anything for a few more years.” Psychologically, this translates to: “I understand the reality I face, but if I could just do something to buy more time...” Crisis management consultants are often brought in at this stage. Damaging words have been spoken and poor decisions made because of denial and blame. But the cause of the PR grief remains. More news stories, in additional outlets, have been reported, and social media might have added fuel to the fire. Clients consult with PR professionals, trying to strike a deal that saves them from paying a higher price.

In the case of former Illinois Governor George Ryan, the bargain was aimed at mitigating a 2003 indictment. He faced corruption charges stemming from an FBI investigation into allegations that unqualified truckers secured driver’s licenses in exchange for kickbacks paid to his campaign fund. The bargain? Ryan suspended the Illinois death penalty and became an internationally recognized leader of the anti-death penalty movement. This work even led to a nomination for the Nobel Peace prize. But, he never apologized for the corruption or for the lives lost because of dangerously unqualified truck drivers his campaign financing scam put on the roads. He didn’t get the prize, but he did get a seven-year jail term.

4. Depression. This bargaining phase feeds back into denial, and that back-sliding can be pretty discouraging. That’s why it leads to the next stage, depression. In the midst of PR grief, someone might say, “What’s the point? My career is already ruined.” If the crisis deepens, this might escalate into “This business is destroyed, there’s no point in apologizing now” (that one includes bargaining, denial, and depression).

Generally, those who are in the arc of PR grief don’t spend much, if any, time in the depression phrase. It’s replaced with something far more dangerous: pride – the thing that goeth before the fall. John Edwards spent a lot of time here, attempting to bluster his way through the news that he covered up fathering a child with a campaign aide while his wife battled terminal cancer. His denials didn’t stop the episode from ending his presidential race and political career.
We’re heading toward dignity and acceptance as we work through these phases, so one is nothing but trouble. It’s the last stop before the final goal, and one we need to get through as soon as possible. People in this stage – like Kübler-Ross’ patients – understand that resolution is near, although it’s not the resolution they hoped for. It’s the one they were trying so hard to avoid during the denial, anger, bargaining, and blame phases. Now, only pride stands in the way of accepting responsibility, admitting mistakes, issuing the apology, and taking the corrective action stakeholders are waiting (now impatiently) for. This is the most crucial phase in the arc of PR grief.

Sadly, however, many people do not emerge from this ego-driven phase. And they pay the highest PR price. Executives and board members who get stuck here lose their jobs. Politicians are iced out by colleagues and voted out by constituents.

5. Acceptance. “It’s going to be okay.” “I can’t fight it, I might as well prepare for it.” This is when those in the arc of PR grief accept responsibility. They apologize to people they wronged, they resign, they offer retribution, or they come clean. And the sooner they do so, the better their chances of salvaging their reputation, their job, their career, or their company.

A quick and sincere apology will not erase a serious mistake. The punishment will almost always match the crime. The goal here is to avoid upping the ante with bad decisions, cover-ups, and abuse of trust that can further damage your brand. Jumping quickly to acceptance will give you and your agency the best shot at redemption with minimal bloodshed.

Who would have thought that Elliot Spitzer would have career options after the death blow that was his prostitution scandal? Yes, he was forced to resign as Governor of New York, but he did so in less than a 48-hour news cycle, and he provided a blunt and honest apology in the process, saying, “I cannot allow for my private failings to disrupt the people’s work.” He showed decisively that he was willing to end his political career as penance. Spitzer demonstrated the value of being quick with an apology—and also the value of being sincere. As a result of this decisive action, just a few years later he had a new career as a popular voice on the public speaking circuit and in the media.

Conclusions

Not every instance of PR grief will be as dramatic or as high-profile as the examples cited here. You might have a small consumer kerfuffle that risks going viral via your agency’s Facebook page, or an internal crisis that threatens agency morale. Even if the water in your leaky boat doesn’t seem enough to sink the ship, it’s still a potential disaster that you need to resolve quickly. No matter the context, your PR grief won’t be mitigated by denial, blame, bargaining, or pride. The sooner you move to acceptance with a graceful, honest resolution, the more likely you will salvage the goodwill of your constituents, staff, media, and other key stakeholders, and get back to business.

Notes


Marj Halperin is president of Marj Halperin Consulting, where she leads her political, corporate, and non-profit clients as quickly as possible through the stages of PR grief, but prefers to work proactively to help clients develop the strategies that minimize PR vulnerability. Her 20+ years of message-driven communications also includes media outreach and placement, communications training, and culture change strategies. Halperin was a non-profit arts administrator for ten years, and she directed communications for the City of Chicago’s former mayor, the State of Illinois’ current governor, and various government agencies. She can be reached at www.marjhalperin.com.

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City Employee Properly Alleged Fourth Amendment Violation for Unreasonable Search and Seizure by Ordering Drug Test Based on Personal Animosity

Considering when a drug test by a public employer may constitute an “unreasonable” search for Fourth Amendment purposes, a U.S. District Court in Florida also has shed light on private sector substance abuse testing that could lack “reasonable suspicion” or “cause.” There was no factual record on which the court relied. *Hudson v. City of Riviera Beach, et al.*, No. 12-80870-civ-Rosenbaum/Hunt (S.D. Fla. Nov. 13, 2013). Since the decision was based on a motion to dismiss the aggrieved employee’s amended complaint, the court’s discussion, summarized below, addressed only the employee’s pleading allegations.

**Facts**

Plaintiff Michael Hudson was a multi-media specialist for the City of Riviera Beach, Florida. As a result of Hudson’s dispute with Troy Perry (“Troy”), the City’s Fire Chief (and later Assistant City Manager), Troy unsuccessfully sought to have Hudson reprimanded. Allegedly angered over his inability to get this done, Troy was said to have enlisted the help of his mother, the City’s Human Resources Director, Doretha Perry (“Perry”), who directed Hudson to submit to three different drug and alcohol tests. Hudson said he was advised he would be fired if he refused. He submitted to a breathalyzer test, urine test and a hair sample test. However, when Hudson allegedly asked Perry to explain the reasonable suspicion for the testing and requested that she provide him with any supporting documents, Perry allegedly became infuriated. “It does not work like that,” she is claimed to have retorted. “[T]here are no records[,] I don’t have to give you anything.” When Hudson assertedly showed her the Florida Drug Free Workplace Act, according to the Amended Complaint, Perry taunted, “[I]f I did breach the law[,] what are you going to do about it?”

Hudson asserts he then took his complaint to the then-Interim City Manager, who allegedly said Perry should provide Hudson with copies of the documents he had sought. When Hudson told Perry of this, she allegedly

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responded by saying she had no records, but that if Hudson returned with a written records request, she would provide a report. Within an hour, Hudson was back with a request, he claims, but Perry did not provide any records at the time and instead told him angrily that she had 24 hours to respond to his request and would respond within that time.

The next day, Hudson avers, Perry provided him with a one-paragraph explanation for the testing directive. It said that she had “received several complaints from the employees,” the latest received four days before she had directed the tests, “alleging [Hudson’s] eyes were glassy and he smelled like marijuana.” However, the explanation did not identify the employees who made the alleged complaints and Perry allegedly stated later she could not recall who they were and could not even remember their gender. Neither did Perry advise her immediate supervisor of these complaints, it was claimed. During a later unemployment appeal hearing and deposition, the amended complaint avers that Perry contradicted her earlier explanation and instead said she had tested Hudson “on a whim[,] a mere hunch,” and said she had been determining who to drug test in that manner “for years.”

Meanwhile, Hudson’s urinalysis drug test allegedly came back negative. Hudson called the laboratory, which had administered the test, to advise them of the circumstances under which the tests had been directed. The laboratory reportedly informed Hudson that he had a right under the Health Insurance Portability and Accountability Act (HIPAA) to revoke permission to disclose his test results as protected health information to the extent the results had not yet been returned. Hudson claims he then sent a letter to the laboratory revoking permission to disclose his protected health information until all administrative or legal matters were resolved. Accordingly, test results on Hudson’s hair sample were not provided by the laboratory to the City.

Hudson says he then wrote to the Interim City Manager asking her to direct Perry to end all inquiries about the drug testing she (Perry) had ordered Hudson to undergo. The Interim City Manager did not do so. Instead, under what Hudson characterized as a “new unapproved clause” that the City, City officials, and the City’s attorneys purportedly created and added to the collective bargaining agreement, the defendants suspended and terminated Hudson’s employment. Hudson claimed that the City suspended him in retaliation for his refusal to release the results of his hair sample test. Hudson undertook administrative appeals of his dismissal, but maintained they were unfair; the results, he said, were not valid.
Complaint and Court Decision

Hudson’s amended court complaint alleged Perry violated the Fourth Amendment. He claimed the tests Perry ordered him to take constituted an unreasonable search. While constitutional claims generally do not lie against private employers, the court’s discussion of the Amendment may be instructive for private employers whose substance abuse policies also provide for reasonable suspicion testing.

The court began by noting that neither side appeared to dispute that drug testing constituted a search within the meaning of the Fourth Amendment (although it noted that, unlike breath and urine tests, the status of hair sample testing as a Fourth Amendment search was less clear). A search, it said, must be based on “individualized suspicion of wrongdoing” to be reasonable. While there is no fixed threshold, intrusions on protected privacy interests of government employees for non-investigatory, work-related purposes, as well as for investigation of work-related misconduct, were to be “judged by an amorphous standard of reasonableness.” To make this determination, courts look at whether the search was “justified at its inception” and was “reasonable in scope.” This determination requires balancing the employee’s privacy interests against “the government’s need [as an employer] for supervision, control and efficient operation of the workplace.”

The court concluded that Hudson alleged a Fourth Amendment violation by Perry. According to the amended complaint, Perry directed Hudson to submit to the drug test because she received several complaints from employees that Hudson’s “eyes were glassy” and that he “smelled like marijuana,” but later, it was alleged, Perry could not recall who her anonymous source(s) were or whether the source(s) were male or female. Hudson asserted that Perry’s supposed reasons for testing him were fabricated. This argument, he contended, was supported by his further allegation that during an administrative hearing on his discipline Perry said she tested Hudson on a mere “hunch,” and that she frequently tested employees based on her gut feeling. Hudson further averred that Perry never personally corroborated any of the allegations from her purported sources. “Even more significantly,” the court added, “are the allegations underlying Hudson’s contention that Perry’s decision was motivated by personal animosity.” Indeed, according to the amended complaint, when Perry’s son, Troy, unsuccessfully sought to have Hudson reprimanded after the two had disagreed, he allegedly warned Hudson that “this” was “not over,” and Perry ordered Hudson’s drug test shortly thereafter. In Hudson’s view, this demonstrated Perry acted out of malice. This was especially true, he contended, because Perry was not Hudson’s direct supervisor and Perry did not consult with Hudson’s supervisor before ordering the drug tests. (The amended complaint also contained allegations that Hudson consistently received “excellent” evaluations, had never been reprimanded or disciplined in his four years of City employment, did not work in a safety-sensitive position or perform safety-sensitive duties, and that neither Perry nor anyone in her department worked at Hudson’s location or had any interaction with him; in fact, they worked in an office three miles away.)

The court found “[t]he allegations in the Amended Complaint plausibly lend themselves to a conclusion that the drug test was unreasonable from its inception.” While the Fourth Amendment may not impose any set level of individualized suspicion, the court said, “where, as here, Hudson’s job does not justify suspicionless drug-testing [because it was not safety-sensitive], some suspicion is required.” The allegations suggested that Hudson’s testing was directed only in furtherance of a vendetta, a “purely private and spiteful motivation [that] epitomizes precisely the type of governmental intrusion against which the Fourth Amendment was intended to protect,” it reasoned. Therefore, the court found Hudson had sufficiently stated a Fourth Amendment claim against Perry.

The case is instructive for private employers, as well, who rely on “reasonable suspicion” to test employees, especially
where state constitutions or statutes affect such testing. An employer generally should be able to point to some individualized, articulable, and objective ground for suspecting an employee has violated a substance abuse policy, preferably based on direct observation by a knowledgeable manager, and if appropriate, upon consultation with other management personnel. In the private sector, too, changing explanations for finding suspicion, and reliance on “hunches” and even an asserted practice of testing on such a ground, may undermine an employer’s assertion of reasonable suspicion, and raise triable issues of discrimination, retaliation or other violation of law. Witnesses to the behavior forming the basis for suspicion of drug abuse or alcohol misuse must be identified and interviewed, and may have to testify, if the test is challenged. They should be credible if any reliance is to be placed on their accounts. Managers and supervisors charged with enforcing a substance abuse policy and enforcing its provisions should be instructed on the employer’s substance abuse policy, the signs and symptoms of drug abuse and alcohol misuse, and the benefits of consulting with knowledgeable managers before making a final determination that reasonable suspicion exists to test an employer for drugs.

Jackson Lewis attorneys are available to answer questions about this case and drug testing policies. Please contact Chris Hoyme, at HoymeC@jacksonlewis.com, or Roger S. Kaplan, at KaplanR@jacksonlewis.com, or the Jackson Lewis attorney with whom you regularly work.

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Payments for Accumulated Leave to Retiring Employees

Employees of local governments often have substantial accumulations of sick and vacation pay at the time they retire. In many cases, contractual agreements between the employer and employee call for a lump-sum payment of all accumulated sick and vacation pay, as of the date of retirement. The payments often leave local governments and employees with large, unexpected tax liabilities. Many times, local governments and employees negotiate a payment plan to lessen the tax burden for both parties. Generally, the agreements are executed to defer the tax liability into other years. However, under the constructive receipt rules, the full amount is generally taxable when the employee has the option to receive the full amount. An employee cannot decide when the tax will be paid.

As discussed in an article in a previous newsletter, the constructive receipt rules under Internal Revenue Code section 451 require that individuals recognize income as soon as they have effective control over it; that is, when the funds are made available without substantial limitations. When an employee has an option to receive the income without restriction, it is recognized as income, regardless of whether the employee actually receives it at that time.

Example: City Government A owes Employee Z $150,000 in accumulated sick and vacation pay as of the day of retirement. A month before Employee Z’s retirement date, City A reaches an agreement to pay Employee Z $50,000 a year for 3 years. City A intends to treat each of the 3 payments as wages and subject the payment to Federal Income tax withholding, social security, and Medicare taxes in each year. This arrangement does not defer the tax due. City A may choose to make the payments over the 3 years, but because the entire $150,000 is available at retirement, it will be included in income, subject to income tax withholding and social security and Medicare taxes, as of the date the employee is entitled to the funds.

There are two key considerations to remember when considering payments of accumulated sick and vacation pay. First, does the worker have a right to receive the money? The worker does not have to exercise that right; the simple existence of the right to receive the money is sufficient to establish that a taxable event has occurred. Second, has the employee been given an option as to when to receive the funds? If the employee has an option, then the employee has constructively received the money. The right to receive the money or the option to receive the money determines whether the money has been constructively received. Once the money is deemed to have been constructively received, it is taxable at that point.

The tax treatment of distributions from various retirement plans varies, depending on the Internal Revenue Code sections applicable. For information about the types of plans and the rules applicable to them, see the IRS Employee Plans web page.

Government Entities Not Subject to FUTA

Services rendered by employees of most states, political subdivisions or instrumentalities of the state are exempt from Federal unemployment (FUTA) tax. Therefore, public employers are generally not required to file Form 940, Employer’s Annual Federal Unemployment (FUTA) Tax Return. Government entities that serve as fiscal agents are required to file Form 940 for home health workers; see
Notice 2003-70 for additional information and guidance. There are also some quasi-governmental entities that are required to file Forms 940.

FSLG has identified more than 1,500 government entities that are currently filing Forms 940 in error. If you are a government entity and have filed a Form 940 in the past, you should file a zero dollar, final Form 940 by checking Box “d” in the “Type of Return” box in the upper right of the form. If you are a government entity and paid FUTA tax in the past, you paid it in error.

Federal and state governments are established and recognized by the U.S. Constitution and state constitutions. Indian tribal governments are recognized by the U.S. Constitution, treaties, statutes and court decisions. Other entities may be recognized as governments by state law, court decision, or an examination of facts and circumstances that indicate it has the characteristics of a government, such as powers of taxation, law enforcement, and civil authority. If you are unsure about your government entity status please see the article on the FSLG website, “Is My Entity a Government Entity?”

The web article discusses the different types of government entities and how the authority of each is established (state government, local government and subdivisions, Indian tribal governments, and instrumentalities). The defining characteristics of a government for tax purposes are also discussed in greater detail in Publication 963, Federal-State Reference Guide.

If you still have a question about your status as a government entity, you may contact the IRS for assistance using the e-mail feature on the website. While they cannot make an official determination for you, they may be able to provide useful information. If you are certain that you are a government entity and you have erroneously filed Form 940 to pay FUTA Tax, see the current Instructions for Form 940 for information about filing an amended return.

For more information, visit www.irs.gov/govt/fslg. For account-related assistance, contact Customer Account Services at 1-877-829-5500. The FSLG Specialist for SD is Rhonda Kingsley 701-237-8324.

The explanations and examples in these articles reflect the interpretation by the IRS of tax laws, regulations, and court decisions. The articles are intended for general guidance only, and are not intended to provide a specific legal determination with respect to a particular set of circumstances. You may contact the IRS for additional information. You may also want to consult a tax advisor to address your situation.
Relax Already!
10 habits of highly effective stress managers

By Allen Elkin

If you’re reading this, chances are you’re one of the millions of people who are stressed in every aspect of their lives: at work, at home, in relationships, financially, and even by little things like traffic jams and rude cashiers.

Unfortunately, the stress epidemic sweeping our country is not only widespread, it’s also on the rise. According to the American Psychological Association, 77 percent of Americans say that they “regularly experience physical symptoms caused by stress;” 73 percent have “experienced psychological symptoms;” and 48 percent feel that “their stress has increased over the past five years.”

It’s impossible to get through life without encountering stress, and unfortunately, most people don’t learn the correct ways to cope with it. That’s why symptoms ranging from feeling tired, irritable, and worried to experiencing muscle tension, indigestion, a lowered immune system, and even heart disease are so common.

The good news is, managing your stress isn’t a magical process. It’s all about mastering new behaviors and finding new ways of looking at yourself and your world. If you’re committed, you can retrain how your body and mind react to all types of stressors. You’re more in control than you may think you are.

Here are the 10 habits of highly effective stress managers:

Know how to relax. In order keep stress at bay, you need to know how to let go of tension, relax your body, and quiet your mind. Keep in mind that there is no one right way to relax. Some people prefer meditation or focused breathing, while others gravitate toward a more active approach, with techniques such as progressive muscle relaxation.

Attaining a state of greater relaxation, however, need not be limited to formal approaches. Any activity that distracts you from the stressors of your world can be relaxing. It can take the form of a hot bath, a stroll in the park, a cup of coffee (decaffeinated, though), or a good book or favorite TV program.
Eat right and exercise often. You may not like hearing that your unhealthy diet and sedentary lifestyle might be affecting your ability to handle stress—but it’s true. Your body needs a balanced, healthy diet to maximize your ability to cope. This means giving your body the right nutrients that will supply adequate reserves of vitamins, minerals, and other essential elements. And don’t forget the liquids. Your body needs to be adequately hydrated in order to operate optimally.

Don’t forget about exercise too, which can reduce stress, help you relax, and make you feel happy. Engage in some form of physical activity regularly—at least twice a week and more often when possible. The secret of exercise is building it into your life by scheduling it.

Get enough sleep. Everyone knows what it’s like to wake up tired, drained, and grumpy after a bad night’s sleep. Your body and mind just aren’t prepared to tackle stress, and as a result, problems and irritants seem even more overwhelming than usual. Keep in mind that while individual needs vary, most people do well on seven or eight hours per night, so make a reasonable bedtime a priority.

Try to get to bed at a consistent time, leaving you enough hours of sleep before you hear your alarm. Before bed, don’t get over-stimulated by exercise or an argument with your partner or spouse. Keep the room dark and cool. Stay away from large meals just before bedtime. Avoid stimulants like smoking or caffeinated drinks. And reserve the bedroom for sleep (and sex) if at all feasible.

Don’t worry about the unimportant stuff. Many—if not most—of life’s stressors are relatively inconsequential. But putting things into perspective is often much easier said than done. Ask yourself: “On a scale of 1 to 10, how would I rate the relative importance of my stressor?”

Remember that 8s, 9s, and 10s are the biggies and can involve such major life problems as serious illness, the loss of a loved one, a major financial loss, and so on. Your 4s, 5s, 6s, and 7s are problems of moderate importance: a lost wallet, a broken-down car, or a broken water heater. Your 1s, 2s, and 3s are your minor worries or stressors: forgetting your wallet, having your watch battery die, or getting a bad haircut.

Now, rate the level of worry and distress you feel about that stressor. Again, use a similar 10-point scale, where 10 represent a great deal of distress.

Finally, compare the two numbers. If the amount of stress you’re experiencing is larger than the importance of the stressor, you’re probably overreacting.

Don’t get angry often. Anger is a stress emotion that affects your mood, your patience, your ability to effectively relate to others, and even your physical health. That’s why knowing how to avoid becoming angry and losing your temper is a skill well worth mastering. Learning how to control the expression of your anger, which can often make a bad situation worse, thus creating more stress, can also spare you a lot of grief and regret.

Much of your anger comes from various forms of distorted thinking. You may have unrealistic expectations of others—and of yourself—that trigger anger when they aren’t met. Your anger may arise from low frustration...
Be organized. You don’t have to label every drawer in your house or structure your calendar down to the minute, but it is important to feel a sense of control over your environment. A cluttered and disorganized life leads to a stressed life. If you’re skeptical, just think about how frustrating it feels to get out the door 10 minutes late in the morning because you couldn’t find some important papers or your keys.

Getting organized means developing effective organizational strategies and tools. For some, clutter is the prime culprit. For others, the lack of an organizational strategy becomes the roadblock; for example, wondering where, exactly, you stored a particular file.

Fortunately, once you’ve identified what your organizational challenges are, you can overcome them with help from others and advice from books, articles, and these days, online instructional videos.

Manage time efficiently. How aware are you of how you spend your time? How much of your day is productive, and how much time is spent doing nothing, procrastinating, or goofing off?

While there’s nothing wrong with a little downtime, you do need to use your time wisely and be in control of your schedule if you want to minimize stress. No one likes the feeling of having a long to-do list and little time in which to accomplish those tasks—especially because of poor time management.

A good place to start is creating and using organizational lists. By combining to-do lists and your calendar (paper or digital), you have a powerful organizational tool to help you gain control over your time. To know where your time goes, you may try keeping a simple log, tracking how you use your time. Doing this for even a few days gives you a good picture of what needs to be changed.

Have a strong support system. Don’t neglect meaningful people in your life. After all, they can support you, provide a listening ear, make you laugh, distract you, and even offer solutions to life’s problems. For these reasons, spending time with your family, friends, and acquaintances is an effective stress buffer.

If you find that your social support system is a little thin, consider ways of meeting others like joining a book group, playing a sport, or hiking, walking, or biking in a local park. Going online can make this process much easier.

Your local church or synagogue can also bring you into contact with people who share your values and goals. And
don’t rule out a volunteer experience. You can help others and meet new friends.

**Live according to one’s values.** Examine your values and goals, assessing whether they truly represent who you are and where you want to go in life. Pursuing values that aren’t reflective of the kind of life you want can lead you to an unhappy and stressful place.

People can cling to core values that they inherited from their parents, their peers, their religion, their teachers, the media, their employer, and more, and those adopted values cause them to behave, interact, eat, vote, believe, and live in ways that are unfulfilling.

Ask yourself: What do I want to get out of life, and what is truly important to me? What may have seemed worthwhile and important at one point may not be as valuable and meaningful to you now. The greater the congruence between your values and your goals, and between your decisions and your actions, the lower your stress level will be.

**Have a good sense of humor.** The old saying “laughter is the best medicine” has stuck around because it’s true. Whenever you can laugh at a frustrating situation or even yourself, you’re well on your way to putting stressors into perspective and not allowing them to infect your mindset.

Plus, laughter and smiles—whatever their source—simply feel good and are a natural mood booster.

Laugh at life’s little hassles and annoyances. Don’t take yourself too seriously. And remember this bit of wisdom: He who laughs lasts.

These qualities are the most important skills and behaviors for reducing stress and creating stress resilience. But don’t let applying them to your life stress you out.

Pick just one or two strategies to focus on, and once you’ve incorporated them into your life, move on to a few more. Before long, you’ll be enjoying life’s pleasures and satisfactions more while devoting less time and energy to draining, unhealthy worries and frustrations.

**Allen Elkin, Ph.D., a clinical psychologist and director of The Stress Management & Counseling Center, New York, New York, is the author of Stress Management For Dummies® (Second edition, Wiley, May 2013, ISBN: 978-1-118-52392-6, $22.99). For information, visit www.wiley.com.**

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Winter Driving Tips

Motor vehicle crashes are still the leading cause of all work-related fatalities. Now might be a good time to once again review some safety tips for winter driving.

Clear Snow and Ice from your Vehicle
How many times have you met a motorist driving with only that small “port hole” of ice scraped from their windshield? Whenever I meet one of these motorists, it serves as a reminder of why each of us needs to drive defensively. We certainly cannot control the unsafe choices that other drivers make, but we can reduce our chances of becoming a statistic by driving defensively. Take some time and make sure that you clear the snow off your vehicle, including your headlights and tail lamps and be sure to scrape “all” the windows. Keep in mind that snow blowing from the roof and hood of your vehicle poses a visibility hazard to the driver behind you. Don’t forget to turn your lights on dim whenever visibility has been reduced from snow or blowing snow.

Over Driving Conditions
Tailgating often ends in rear-end collisions and can also provoke road rage incidents. The safe following distance, in ideal conditions, between your vehicle and the vehicle in front of you is 3 seconds. The National Safety Council also recommends that you add 1 more second of following distance for every adverse condition you encounter. In winter driving conditions, slowing down and increasing your following distance are two key defensive driving techniques that will greatly reduce your chances of becoming involved in a crash. Remember you not only have to drive for yourself but also for the other users of the roadway. You’ll thank yourself for using these techniques when the car ahead suddenly spins out because the road was covered with snow, ice or slush.

If you are driving with 4WD or AWD, remember the stopping distance is the same for you as it is for 2WD vehicles. And because 4WD and AWD vehicles tend to be taller and have a higher center of gravity, once they begin to slide, they’re harder to keep upright.

WEAR YOUR SEATBELT! In 2012 there were 102 occupants killed in motor vehicle crashes in South Dakota, 65 of those occupants were not wearing a seat belt. The National Safety Council estimates that wearing a seat belt can increase chances of surviving a motor vehicle crash by about 50% and reduce the risk of a fatal injury to front-seat passenger-car occupants by 45%. Why wouldn’t you want the statistics working in your favor?

Braking
Up until a few years ago, we taught the “off-off” technique for keeping a vehicle under control in a skid. If you went into a skid, you were taught to keep your foot off the accelerator and brakes and you were to steer into the skid and regain control. If you had to stop right away, you pumped your brakes – not slam on them.

Today we also have to teach another method for those vehicles equipped with anti-lock brakes (ABS). For vehicles equipped with ABS, you need to keep steady pressure on the brake pedal. As long as you do so, you will continue to be able to steer the vehicle and maintain control. A problem for most that are unaccustomed to anti-lock brakes is when you do so, you will feel the brake pedal “pulsate” and you will hear a “clattering” noise.
Often the initial reaction is to remove your foot from the brake pedal and that defeats the advantage of having anti-lock brakes. Oh, one more thing. For those of you who drive multiple different vehicles, check whether or not the current vehicle is equipped with ABS so you apply the correct technique.

**Winterize Your Vehicle and Yourself**

Back in my younger days, we used to change to snow tires for the winter and if we were lucky we might even get studded tires. All-season radials and front-wheel drive vehicles no longer make this necessary in most areas. We still need to make sure that our vehicles are prepared for cold and icy weather. Be sure to always keep the fuel tank above one-half. Make sure the battery is in good condition. Keep your tires properly inflated and in good condition and don’t forget to check the spare. Make sure the wiper blades are in good condition and that you have plenty of washer fluid. Don’t forget to include a shovel, jumper cables, ice scraper and snowbrush. Some even recommend carrying a bag of sand, salt or cat litter for traction.

Do you have a winter survival kit? Make sure that you include spare warm clothing and a pair of boots and gloves. Actually mittens are warmer than gloves. Don’t forget to include blankets, candles and food in your kit. Keep your cell phone charged and let someone know where you are headed, the route that you are going to take and when you expect to arrive at your destination. If you do not have GPS, keep track of your location by noting the odometer reading on your vehicle in conjunction with a mile marker or reset the trip odometer when you have gone through a community so you can tell rescuers your location if you become stranded. If you do become stranded, stay in your vehicle until help arrives.

Check the weather and road conditions before you travel. The Internet site, http://safetravelusa.com or dialing 511 on your cell phone are two excellent resources for getting current road conditions. **Remember** talking on your cell phone while driving is a big distraction, so don’t while driving in adverse conditions. Whenever officials advise “no travel”, do yourself, your loved ones and those public servants that have to work in these trying conditions a favor; stay off the roads.

Whenever you are behind the wheel with less than ideal road conditions, remember these three important defensive driving tips, “buckle up”, “slow down” and “increase your following distance.” By taking your time and driving defensively, we should all be able to survive another South Dakota winter.

Doug Kirkus
Loss Control Administrator
South Dakota Public Assurance Alliance
SDML Workers’ Compensation Fund
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For too long, many rural communities across South Dakota have experienced problems with long-distance telephone calls that fail to complete or have poor voice quality. These problems create frustration and concern for family members trying to connect with friends and loved ones and small businesses losing business because they miss calls from customers. The call completion problems also pose a serious public safety hazard, such as when a police dispatch cannot reach law enforcement or when a doctor cannot call a patient regarding follow-up care.

I first learned of this problem from a rural health clinic in Canistota that has lost business because patients are unable to reach the clinic. Since working on this issue, I have heard from trucking companies, a real estate business, a grain elevator and numerous other small businesses across South Dakota that have been hurt by the call problems. I could barely believe it when I first heard about this issue. Today, we should be worried about narrowing the digital divide through expanding broadband to rural communities—not worrying whether these communities have access to basic landline phone service.

Since hearing from South Dakotans, I have spearheaded efforts in the Senate to get these problems resolved. Over the past several years, I have worked closely with my Senate colleagues, the Federal Communications Commission (FCC), telephone providers and consumers to get this issue addressed. One challenge associated with fixing the problem is that it can be difficult for rural telephone companies to pinpoint when and where problems occur because the long-distance calls are often dropped before they reach a rural telephone network. While call completion problems continue to persist at an unacceptable level, I am pleased that some progress has been made.

The FCC adopted new rules in October that provide the agency with additional tools to hold accountable those causing these problems. The new rules will strengthen the FCC’s current investigation by requiring providers to collect, retain and report data that can be used to detect the providers that are failing to properly complete calls to rural areas. Last year, the FCC reached a settlement with the phone carrier Level 3 Communications that will require the company to meet vigorous, verifiable call completion standards and make a $1 million voluntary contribution to the U.S. Treasury. The settlement agreement and the new rules represent an important step forward, but more must be done to put an end to the problems.

Last spring, I held a roundtable discussion in Aberdeen with consumers, rural telephone companies, and local officials regarding the effect of this problem. A general manager for a grain elevator in LaBolt described his conversations with customers who took their business elsewhere after their calls were not completed. Especially during this challenging economic climate, rural small businesses and local economies cannot afford to lose business opportunities because of telephone failures. These failures also create serious public safety concerns, as was highlighted by the superintendent of a small school district in Spink County. The superintendent explained that many families in the school district rely on emergency alert phone calls. Last winter, several high school students drove to school in dangerous conditions because they never received the school cancellation notification.

Prior to the new FCC chairman being confirmed by the full Senate, I shared with him the insight that I received during the roundtable discussion and stressed the importance of taking swift and decisive action to restore the basic integrity of our communications network. The call completion problems have continued for far too long. I remain committed to keeping pressure on the FCC and will continue mobilizing efforts in the Senate to put an end to this problem once and for all.
**MARCH Community Events**

**March 1 to May 30**
“Then and Now” Photography Exhibit
Aberdeen

**March 1**
Aberdeen Wings Hockey Games
Aberdeen

Sylvan Lake Snowshoe Hike
Custer

Book Blast at the Empire Mall
Sioux Falls

**March 2**
Snowshoe on the Mickelson Trail
Lead

**March 7**
Craig Morgan in Concert
Deadwood

**March 8**
Custer Area Chamber Trade Show
Custer

Aberdeen Wings Hockey Games
Aberdeen

**March 8 to March 9**
Spring Arts & Craft Show
Aberdeen

Aberdeen Home Builders Assn. Home Show
Aberdeen

Power 106 Big Boy Toy Show
Watertown

**March 13**
Wining Women at Strawbale Winery
Renner

**March 13 to March 17**
St. Patrick’s Day Weekend in Deadwood
Deadwood

**March 14**
The Ten Tenors in Concert
Sioux Falls

St. Patrick’s Day Bistro
Hill City

Aberdeen Wings Hockey Games
Aberdeen

**March 15**
James Valley Model Railroad Open House
Aberdeen

Satisfaction (Rolling Stones Tribute) in Concert
Deadwood

**March 15 to March 16**
Advantage RVs Spring Camper Show
Watertown

**March 20**
Tracy Lawrence in Concert
Deadwood

**March 21**
Aberdeen Wings Hockey Games
Aberdeen

**March 22**
Aberdeen Wings Hockey Games
Aberdeen

**March 22 to March 23**
Aberdeen Farm Toy & Collectables Show
Aberdeen

Curt Carter Memorial Gun Show
Watertown

**March 28**
Public reception: Stephen Braun and Nathan Holman
Brookings

**March 29**
Farm, Home & Sports Show
Platte

Boys of Summer (Eagles Tribute) in Concert
Deadwood

**March 29 to March 30**
2014 Home & Spring Preview Show
Mitchell

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CLASSIFIED ADS POLICY: February 14 deadline for the March 2014 issue. Email to carrie@sdmunicipalleague.org.

BUILDING INSPECTOR/CODE ENFORCEMENT OFFICER: City of Brandon, SD. This position is responsible for overseeing and enforcing City building codes, as well as general ordinances related to housing and property maintenance, parking, weed abatement, snow removal, etc. This is a full-time position, with benefits, and reports to the City Administrator. Send resume and references to Dan Oakland, Director of Human Resources, at doakland@cityofbrandon.org, or City of Brandon, PO Box 95, Brandon, SD 57005. Will begin candidate review process on February 3, 2014 and continue until position is filled. Resumes must be submitted by February 7.

TRANSPORTATION DIRECTOR: (Airport/City Transit) City of Aberdeen, SD. $68,077/yr. Responsible for the administration, direction, operation and coordination of personnel and activities of the Transportation Department consisting of the Aberdeen Regional Airport and Rideline. BS in Business/Transportation and three years of progressively responsible experience in public transportation management and operation, two years must have been in an administrative-supervisory position; or an equivalent combination of training and experience. Applications at www.aberdeen.sd.us. Apply by February 14, 2014.

WASTEWATER TREATMENT PLANT SUPERINTENDENT: City of Aberdeen, SD. $68,077/yr. Responsible for complying with the Federal Clean Water Act and State Surface Water Discharge permits in managing the activities of the Wastewater Treatment Plant. BS in Chemical, Environmental, Civil/Sanitary Engineering, Chemistry, Biology or related field and four years of progressive experience in Wastewater Treatment field, three must be in supervisory capacity. Apply by February 21, 2014 to City of Aberdeen, Human Resources, 123 S. Lincoln St., Aberdeen, SD 57401, www.aberdeen.sd.us. EOE.

DEPUTY FINANCE OFFICER: City of Pierre, SD. Under the direct supervision of the Finance Officer, is responsible for providing assistance in the implementation and direction of financial planning, budgeting, accounting policies/procedures, and maintaining and preserving accounting records. Graduation from accredited college or university with a bachelor’s degree in Accounting, Business Management or Administration or Finance and two years experience in governmental accounting or finance/management or an equivalent combination of education and experience. $60,094-69,691. Applications: Human Resources Office, City of Pierre, Box 1253 or 222 E. Dakota, Pierre, SD 57501, Phone 605-773-7429, www.cityofpierre.org. Open Until Filled. EOE.

WATER/WASTEWATER SUPERINTENDENT/OPERATOR: Jefferson, SD. Performs duties as assigned by the City Council. Work areas include but not limited to streets, snow removal, mowing, water, sewer and equipment maintenance. Superintendent will assist Street Superintendent when needed. Will be required to become South Dakota certified in water and wastewater. Must have a valid driver’s license. For complete job description including job duties, minimum qualifications, applications are available from Jefferson Finance Officer, P.O. Box 276, Jefferson, SD 57038, 605-966-5838. Open until filled. EOE.


COMMUNICATIONS CENTER MANAGER: The City of Pierre and the State of South Dakota have created the Central South Dakota Communications Center that will be responsible for communication with all public safety personnel in South Dakota. Hiring Range: $47,300.11–54,853.63. Visit http://www.cityofpierre.org/ for details. Open Until Filled. EOE.

UTILITY SUPERINTENDENT: City of Tyndall, SD. Work areas include but not limited to streets, snow removal, water and sewer, swimming pool, and equipment maintenance. Will be required to become SD certified in water and wastewater. Must have a valid driver’s license and be able to obtain a CDL. A complete job description is available at Tyndall Finance Office, PO Box 29, Tyndall, SD 57066. Phone: 605-589-3481. Open until filled. EOE.

FOR SALE: City of Alcester. One Progressive Turfwerks Model TD 65-2 Tri-Deck Finishing Mower (used very little - great condition); heavy duty construction; open rear discharge; HD gauge wheels with tapered bearings; high lift blades for superior cut; blade speed of 3040 RPM’s; rear anti-scalp rollers; cutting width: 12’ (24” uncut circle); cutting height: 1” to 5” (easy height adjustments); cuts up to 8 acres/hour at 6 mph; tractor specs: recommended 40-60 hp tractor with 540 PTO and dual action hydraulics; folded width: less than 10’; primary use for parks, schools, golf courses or airports. Contact 605-934-2851.

FOR SALE: 1975'- 80' Ford 4500 3 Cyl diesel Tractor (1516 hrs on gauge), with a Ford Backhoe HD-15 2’ bucket and a Ford HD Loader 6’ Bucket. Front tires 1IL 16”, Rear tires 16.9, 24” industrial lug. Asking price is $4,500 as is, where is. Call the City of Wilmot at 605-938-4811.

FOR SALE: Howard Price Turf Blazer 727 Lawnmower (829 hrs on gauge), 3 cyl diesel water cooled engine, with a 3 blade 5’ front deck, 4 wheel front drive/back steer. Asking price is $1,000 as is, where is. Call the City of Wilmot at 605-938-4811.
Municipal Calendar

February

On or before February 1 – The State Treasurer must distribute to the County Treasurers the remainder of the franchise tax on banks. The County Treasurer then apportions and distributes the tax in the same proportion as the average of personal property taxes assessed in each taxing subdivision for calendar years 1972-76. (SDCL 10-43-76; 10-43-77; See Hdbk., sec. 12.255(4))

No later than February 1 – The liquor tax reversion must be made. (SDCL 35-5-22; See Hdbk., sec. 11.600)

February 1 – All certificates for water supply and treatment systems operators expire and must be renewed. (SDCL 34A-3-18; See Hdbk., sec. 6.305)

Not later than its first meeting in February – The governing body may by resolution encumber that portion of the unexpended appropriations from the preceding year for which applicable obligations were incurred but were not paid. (SDCL 9-21-24.1; See Hdbk., sec. 12.069)

Between February 15 and March 1 – If the municipal election is to be held on the first Tuesday after the 1st Monday in June, or in conjunction with the June Primary, the notice of vacancies required in SDCL 9-13-40 must be published once each week for two consecutive weeks between February 15 and March 1. (SDCL 9-13-37; 9-13-40; 12-2-5) Follow the Municipal Election Calendar for all election deadlines.

Third Monday of February – Presidents’ Day – State holiday (SDCL 1-5-1)

Sales tax ordinance deadlines – The effective date of any new or amended municipal sales tax ordinance must fall on either January first or July first. The municipality must notify the Department of Revenue of the ordinance at least 90 days prior to the effective date. (SDCL 10-52-9; 10-52A-13; See Hdbk. Sec. 12.260)

Boundary changes – Municipalities must notify the Department of Revenue of any resolution or amendment

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enacted which changes the boundaries of the municipality. Notification shall be in written form, shall contain a copy of the resolution or amendment, and may be sent by electronic means or registered mail. Municipalities shall also provide any changes and additions to streets and addresses. (SDCL 10-52-13; See Hdbk., sec. 14.172)

**Last Friday in February** – For elections held in April, nominating petitions must be filed not later than five p.m. on the last Friday in February preceding the day of the election. (SDCL 9-13-7; See Hdbk., sec. 7.250) Follow the Municipal Election Calendar for all election deadlines.

**March**

**First meeting in March** – The financial officer is required to make an annual report to the governing body. The report must include the receipts, expenses, and financial condition of the municipality, including the amount of funds in the treasury at the time of making the report and where and in what amounts such funds are deposited or invested. The report shall be published within thirty days or upon completion of the annual audit in the official newspaper. Immediately after the report to the governing body, the finance officer shall file a copy of the report with the Department of Legislative Audit. A thirty day extension may be granted with approval. (SDCL 9-22-21; See Hdbk., sec. 12.080)

**Not later than the third Monday in March** – A copy of the assessment roll must be furnished to each requesting municipality. (SDCL 10-3-28; See Hdbk., sec. 12.105)

**Third Monday of March (Equalization meeting)** – The governing body and the finance officer together representing the municipality with a member of the school board are required to meet for the purpose of equalizing the assessment of property. The Equalization Board may adjourn from day to day until the process has been completed within five days. (SDCL 10-11-13, 10-11-14; See Hdbk., sec. 12.120)

**On or before the fourth Monday of March** – After completing the equalization the clerk of the equalization board is required to deliver the assessment roll to the county Director of Equalization. (SDCL 10-11-21; See Hdbk., sec. 12.120)

**At least six days prior to the last Tuesday of March** – The county director of equalization must publish a list of all tax exempt property in the county. This publication must be in the official newspapers of the county. (SDCL 10-4-15.1; See Hdbk., sec. 12.105)

**On or before March 31** – The Urban Renewal Agency is required to file a report of its activities with the governing body. The report must include a complete financial statement for the preceding year. (SDCL 11-8-47) The Urban Renewal Agency must file a similar report with the Auditor-General on or by the same date. (SDCL 11-8-48; See Hdbk., sec. 14.200, The Urban Renewal Agency)

**April election** – Follow the Municipal Election Calendar for all election deadlines.

*Find the Municipal Calendar for the entire year by visiting www.sdmunicipalleague.org.*

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