City streets are more than pavement.

Note: A block is equal to 400 feet for this graphic. The dollar figures for this graphic were collected from several sources in South Dakota including the State of South Dakota and several first and second-class municipalities. The higher dollar amounts are generally found West River, while the lower dollar amounts are found East River.
BUILD UPON A STRONG FOUNDATION

Experience, professionalism, expertise, dedication and services are the foundation of Dougherty & Company. For more than 30 years Dougherty & Company has served South Dakota local and state governments, school districts, counties and cities, underwriting over $4 billion in bonds for South Dakota public entities since 1990.

RELY ON DOUGHERTY & COMPANY AS THE FOUNDATION FOR YOUR PUBLIC FINANCING NEEDS.

General Obligation Bonds | Sales Tax Bonds | Special Assessment Bonds
Revenue Bonds | TIF Bonds | Refinancings | Lease-purchases

DOUGHERTY & COMPANY LLC
TRUSTED PUBLIC FINANCE PARTNER SINCE 1977

Tom Grimmond
tgrimmond@doughertymarkets.com

Ray “Woody” Woodsend
rwoodsend@doughertymarkets.com

Toby Morris
tmorris@doughertymarkets.com

Pierre, South Dakota | Phone 605.224.5557 | 877.224.5557
Sioux Falls, South Dakota | Phone 605.339.5800 | 800.339.1111

Member SIPC/FINRA
Contents

Features
SDML Welcomes New Staff Members ..................... 6
SDMEA Superintendent & Foreman Conference ... 7
2015 District Meetings Schedule ......................... 8
2015 Legislative Information ............................. 8-13
2014 Municipal Annual Report Forms ................... 14
Trails Funding Available ................................. 14
SD Building Officials Seminar ........................... 15
SDGFOA Scholarship Application ....................... 16
Code Officer of the Year Nomination Form ............... 18
SoDACE Scholarship Application ....................... 19
SDPAA – New Coverages, New Website, New Services .......... 20
Gov. Daugaard Announces $7.6 Million for Environmental Projects .......... 22
Outdoor Recreation Projects Funded .................... 23
Funds Awarded for Workforce Plans ..................... 24
Grants to Aide in Youth Conservation Education .......... 25
Handbooks, Loudermill & Council Bias: Is This Due Process? .......... 26
Making a Case for Written Policies... Why an Employee Handbook is Essential .......... 28
Federal Guidelines for Protecting Credit Cardholders’ Data Applies to Cities and Towns .......... 32
Working with FEMA ................................... 34
The IRS and You ..................................... 38

Columns
Director’s Notes ........................................ 4
President’s Report ...................................... 5
Risk-Sharing News ................................... 42
Washington Report: Representative Noem ................ 44

In Every Issue
Community Calendar .................................. 48
Classifieds ............................................ 50
Directory Changes ................................... 17
Municipal Calendar ................................... 53
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 the information on this page.

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 here 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 3rd and 4th. Please plan to meet your Legislators at the annual Rib Dinner, which will be held the evening of the 3rd starting at 5:00 p.m. Also, the SDML Board of Directors will be meeting at 3:00 p.m. on the 3rd 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 May 6 and 7 at the Highland Conference Center in Mitchell. Look for more details in future magazines.

The annual Human Resource School is being planned for June 9 and 10 at the Ramkota in Pierre. 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 2015 Finance Officers’ School, to be held at the Ramkota in Pierre, June 10, 11, and 12. 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

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.
Several years ago, I attended a “stress management” workshop. One theory in that workshop has stayed with me to this day. The presenter discussed how at the end of the day it is difficult to shut off your work thoughts; issues and problems. Her example was that she lived near her place of employment. It was only a 10 minute drive to and from work. What she learned was this: At the end of the day, she would hop in her car; drive the 10 minutes home and boom! She would be hit at the front door with children hungry for dinner, husband looking for a clean shirt, other children needing help with homework…on and on. No down time for “me.” Her family decided to buy a home in suburbs thus making her commute a half hour or so. She would end her day, hop in her car; pop in a CD and listen to soothing music for a half hour. By the time she got home; her heart rate was down and she would feel much better to face the evening full of other challenges.

I think of that idea with “wishful thinking” because for those of us in very small communities our commute normally is 5 minutes or so! How often do we come home from a council meeting only to sit and have to unwind before we end our day? How often do we deal with a disgruntled citizen for one reason or another and have that issue dwell in our mind for a very long time? If we are dedicated to our profession or to our elected office; this can be something we should all learn to do; “let it go.” We all try our best to provide a safe and enjoyable community for our citizens to live. Sometimes a bump in the road means we must stand back and assess the problem. Find a solution. Get HELP finding that solution. Do not try to tackle it all by yourself.

My husband and I were proud to attend the SD Governor’s Inauguration. No matter what political party you belong to; this event is for every South Dakotan. The pageantry and the pomp and circumstance was a rewarding experience. Governor Daugaard talked about stewardship. That made me think of all of us that belong to the SDML – whether it be elected or appointed. We are fulfilling a stewardship for the State of South Dakota. Because we care and we want what is best for our citizens at all times.

“Leadership is doing what is right when no one is watching.”
– George Van Valkenburg

Jeanne Duchscher
President
Jerry Krambeck joined the South Dakota Public Assurance Alliance in 2015 as a Member Services Representative. He is well-known throughout the state for his work in city government, specifically as Spearfish Mayor for 13 years from 2000-2013.

Krambeck is a fourth generation lifelong resident of Lawrence County. He has owned many businesses and was employed by several companies including Homestake Mine. When the mine closed in 1999, he became Facilities Manager for Premier Bankcard where he received many honors including the President’s Award.

Community-minded, Krambeck spent 23 years on the Spearfish Volunteer Fire Department holding all offices including Fire Chief. Jerry served as the President of the South Dakota Municipal League in 2007-2008. He was elected as the first President of the Northern Hills United Way and currently serves on several regional boards including the Spearfish Canyon Foundation and the Fassbender Historical Photo Collection. Jerry is a local resource for community history.

Jerry and his wife, Bernie have several children and grandchildren. He loves spending time with them at their O’Neill Pass cabin. His hobbies include snowmobiling, restoring classic cars and Jeeps, and woodworking. Jerry is looking forward to serving SDPAA Members.

Contact Jerry at 800-658-3633-Option-SDPAA or by email at jkrambeck.sdpaa@sdmunicipalleague.org.

Paytra Nichols joined the South Dakota Public Assurance Alliance staff as Assistant Underwriter on December 15, 2014.

Paytra currently resides in Sioux Falls with her husband and two children. She obtained her BS in Business Management from Iowa State University and comes to the SDPAA with eight years of insurance experience, most recently with Esurance.

Paytra is thrilled to join the SDPAA team and excited to have the opportunity to work with the SDPAA and its Members.

Contact Paytra at 800-658-3633-Option-SDPAA or by email at pnichols.sdpaa@sdmunicipalleague.org.
# 22nd ANNUAL
## SUPERINTENDENT and FOREMAN CONFERENCE

**March 3rd & 4th, 2015**  
Best Western Ramkota Hotel & Event Center  
**Watertown, SD**

### AGENDA

<table>
<thead>
<tr>
<th>Tuesday, March 3rd, 2015</th>
<th>Wednesday, March 4th, 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>11:00 am – 12:30 pm</td>
<td>7:30 – 8:30 am</td>
</tr>
<tr>
<td><strong>Registration</strong></td>
<td><strong>Cattail</strong></td>
</tr>
<tr>
<td>Commons Area</td>
<td>Breakfast</td>
</tr>
<tr>
<td>12:30 – 1:30 pm</td>
<td>8:30 – 9:00 am</td>
</tr>
<tr>
<td><strong>Whitewood</strong></td>
<td><strong>Whitewood</strong></td>
</tr>
<tr>
<td>1-Pot Meth Lab Identification</td>
<td><strong>Energy Efficient Products, Energy Audits and Home Environmental Safety</strong></td>
</tr>
<tr>
<td>TBA, DCI</td>
<td>Chris Johnson &amp; Pete Bendorf</td>
</tr>
<tr>
<td></td>
<td>Johnson Environmental</td>
</tr>
<tr>
<td>1:30 – 2:00 pm</td>
<td>9:00 – 9:50 am</td>
</tr>
<tr>
<td><strong>Whitewood</strong></td>
<td><strong>Whitewood</strong></td>
</tr>
<tr>
<td><strong>Fault Indicators</strong></td>
<td>Fall Protection and New Safety Rules</td>
</tr>
<tr>
<td>Derek Booth, Border States</td>
<td>Mike Willets, MMUA</td>
</tr>
<tr>
<td>2:00 – 3:00 pm</td>
<td>9:50 – 10:10 am</td>
</tr>
<tr>
<td><strong>Whitewood</strong></td>
<td><strong>Break</strong></td>
</tr>
<tr>
<td><strong>Fall Protection</strong></td>
<td>10:10 – 10:30 am</td>
</tr>
<tr>
<td>TBA, DSG</td>
<td><strong>Whitewood</strong></td>
</tr>
<tr>
<td>2:30 – 3:00 pm</td>
<td><strong>MRES Update &amp; Question</strong></td>
</tr>
<tr>
<td><strong>Break</strong></td>
<td>Joni Livingston, MRES</td>
</tr>
<tr>
<td>3:00 – 3:30 pm</td>
<td>10:30 – 11:30 am</td>
</tr>
<tr>
<td><strong>Whitewood</strong></td>
<td><strong>Whitewood</strong></td>
</tr>
<tr>
<td>Achieving Superior Pole Inspection Management</td>
<td>SD Retirement System</td>
</tr>
<tr>
<td>Using NDT (Non Destructive Technology)</td>
<td>Alan Freng, SD Retirement</td>
</tr>
<tr>
<td>David Falk, IRBY</td>
<td>11:30 – Noon</td>
</tr>
<tr>
<td>3:30 – 4:00 pm</td>
<td><strong>Whitewood</strong></td>
</tr>
<tr>
<td><strong>Whitewood</strong></td>
<td><strong>SDMEA Update</strong></td>
</tr>
<tr>
<td>Nova Tech SCADA System</td>
<td>Jeff Mehlhaff, SDMEA</td>
</tr>
<tr>
<td>Chuck Englebrecht, RESCO</td>
<td>Noon – 1:00 pm</td>
</tr>
<tr>
<td>4:00 – 6:00 pm</td>
<td><strong>Cattail</strong></td>
</tr>
<tr>
<td><strong>Vendor Show</strong></td>
<td><strong>Lunch</strong></td>
</tr>
<tr>
<td>6:20 pm</td>
<td></td>
</tr>
<tr>
<td><strong>Prime Rib Dinner</strong></td>
<td></td>
</tr>
</tbody>
</table>

A $65.00 registration fee per person includes dinner on the 3rd, breakfast and lunch on the 4th. A block of rooms is held at the Best Western Ramkota Hotel. Tell the reservations desk you are registering for the SDMEA Conference.

**Room registration deadline:** **February 1st, 2015** (Will still be available after Feb. 1st).

Please call: **605-886-8011** to make reservations. Room rate $84.99 + tax

SDMEA Superintendent & Foreman Conference March 3rd & 4th, 2015 Watertown, SD

Name(s)  
____________________________________  

Municipality_________________________________________ Address__________________________

City_________________________________________ Zip_________ Phone_____________________

Registration Fee: **$65.00** per person attending. **Registration Deadline: February 25th**. No registration refunds after this date.

Payment must accompany registration. Make check payable to: SD Municipal Electric Association  
Mail to: SDMEA 208 Island Dr. Fort Pierre, SD 57532
### 2015 District Meetings Schedule

<table>
<thead>
<tr>
<th>District</th>
<th>Date</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>March 24</td>
<td>New Effington</td>
</tr>
<tr>
<td>2</td>
<td>March 25</td>
<td>Madison</td>
</tr>
<tr>
<td>3</td>
<td>April 1</td>
<td>Yankton</td>
</tr>
<tr>
<td>4</td>
<td>March 31</td>
<td>Dallas</td>
</tr>
<tr>
<td>5</td>
<td>March 19</td>
<td>St. Lawrence</td>
</tr>
<tr>
<td>6</td>
<td>March 18</td>
<td>Ipswich</td>
</tr>
<tr>
<td>7</td>
<td>March 17</td>
<td>Akaska</td>
</tr>
<tr>
<td>8</td>
<td>April 7</td>
<td>Kadoka</td>
</tr>
<tr>
<td>9</td>
<td>April 8</td>
<td>Custer</td>
</tr>
<tr>
<td>10</td>
<td>April 9</td>
<td>Sturgis</td>
</tr>
</tbody>
</table>

The registration form has been sent to City offices and is also online at www.sdmunicipalleague.org in the SDML Events Section.

---

### 2015 Legislative Calendar

**Compliments of:**

**SOUTH DAKOTA MUNICIPAL LEAGUE**

Ninetieth Session
South Dakota Legislature

#### January

<table>
<thead>
<tr>
<th>Sun</th>
<th>Mon</th>
<th>Tues</th>
<th>Wed</th>
<th>Thurs</th>
<th>Fri</th>
<th>Sat</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>19</td>
<td>5th</td>
<td>6th</td>
<td>7th</td>
<td>8th</td>
<td>24</td>
</tr>
<tr>
<td>25</td>
<td>9th</td>
<td>10th</td>
<td>11th</td>
<td>12th</td>
<td>13th</td>
<td>30</td>
</tr>
</tbody>
</table>

#### February

<table>
<thead>
<tr>
<th>Sun</th>
<th>Mon</th>
<th>Tues</th>
<th>Wed</th>
<th>Thurs</th>
<th>Fri</th>
<th>Sat</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>14th</td>
<td>15th</td>
<td>16th</td>
<td>17th</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>9</td>
<td>18th</td>
<td>19th</td>
<td>20th</td>
<td>21st</td>
<td>13</td>
</tr>
<tr>
<td>15</td>
<td>16</td>
<td>22nd</td>
<td>23rd</td>
<td>24th</td>
<td>25th</td>
<td>21</td>
</tr>
</tbody>
</table>

#### March

<table>
<thead>
<tr>
<th>Sun</th>
<th>Mon</th>
<th>Tues</th>
<th>Wed</th>
<th>Thurs</th>
<th>Fri</th>
<th>Sat</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>30th</td>
<td>31st</td>
<td>32nd</td>
<td>33rd</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>9</td>
<td>34th</td>
<td>35th</td>
<td>36th</td>
<td>37th</td>
<td>14</td>
</tr>
</tbody>
</table>

Monday, January 19: Martin Luther King Jr. Day observed
Tuesday, February 3: SDML Legislative Rib Dinner
Tuesday, February 3: Last day to introduce individual bills
Wednesday, February 4: Municipal Government Day
Wednesday, February 4: Last day to introduce committee bills
Monday, February 16: Presidents’ Day observed
Monday, March 30: 39th Legislative Day, reserved for consideration of gubernatorial vetoes
# STANDING COMMITTEES

90th Legislative Session Meeting Schedule -- 2015

<table>
<thead>
<tr>
<th>TIME</th>
<th>ROOM</th>
<th>MONDAY</th>
<th>TUESDAY</th>
<th>WEDNESDAY</th>
<th>THURSDAY</th>
<th>FRIDAY</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:00 a.m. - Noon</td>
<td>LCR 1 &amp; 2</td>
<td>Appropriations (Rep. Cronin &amp; Sen. Peters/ Mehlhaff &amp; Fiscal Staff)</td>
<td>Appropriations</td>
<td>Appropriations</td>
<td>Appropriations</td>
<td>Appropriations</td>
</tr>
<tr>
<td>7:45 a.m. - 9:45 a.m.</td>
<td>413</td>
<td>House Education (Rep. Sly/Charlson)</td>
<td>Senate Judiciary (Sen. Tieszen/Hammond)</td>
<td>House Education</td>
<td>Senate Judiciary</td>
<td>House Education</td>
</tr>
<tr>
<td>7:45 a.m. - 9:45 a.m.</td>
<td>412</td>
<td>Senate Local Government (Sen. Ewing/Decker)</td>
<td>House Health &amp; Human Services (Rep. Munsterman/Charlson)</td>
<td>Senate Local Government</td>
<td>House Health &amp; Human Services</td>
<td>Senate Local Government</td>
</tr>
<tr>
<td>7:45 a.m. - 9:45 a.m.</td>
<td>423</td>
<td>Senate Transportation (Sen. Vehle/Baatz)</td>
<td>Senate Education (Sen. Soholt/Decker)</td>
<td>Senate Transportation</td>
<td>Senate Education</td>
<td>Senate Transportation</td>
</tr>
<tr>
<td>7:45 a.m. - 9:45 a.m.</td>
<td>464</td>
<td>House Ag &amp; Natural Resources (Rep. Qualnv/Baatz)</td>
<td></td>
<td></td>
<td></td>
<td>House Ag &amp; Natural Resources</td>
</tr>
<tr>
<td>10:00 a.m. - 12 Noon</td>
<td>414</td>
<td>Senate State Affairs (Sen. Rave/Ortbahn)</td>
<td>House Local Government (Rep. Connell/Hammond)</td>
<td>Senate State Affairs</td>
<td>House Local Government</td>
<td>Senate State Affairs</td>
</tr>
<tr>
<td>10:00 a.m. - 12 Noon</td>
<td>413</td>
<td>House Judiciary (Rep. Michelson/Reiss)</td>
<td>House Transportation (Rep. Verchic/Ortbahn)</td>
<td>House Judiciary</td>
<td>House Transportation</td>
<td>House Judiciary</td>
</tr>
<tr>
<td>10:00 a.m. - 12 Noon</td>
<td>412</td>
<td>Senate Health &amp; Human Services (Sen. Rampelberg/Jacobs)</td>
<td>Senate Ag &amp; Natural Resources (Sen. Cammack/Jacobs)</td>
<td>Senate Health &amp; Human Services</td>
<td>Senate Ag &amp; Natural Resources</td>
<td>Senate Health &amp; Human Services</td>
</tr>
<tr>
<td>10:00 a.m. - 12 Noon</td>
<td>423</td>
<td>Senate Taxation (Sen. Monroe/Baatz)</td>
<td>Senate Commerce &amp; Energy (Sen. Curd/Reiss)</td>
<td>Senate Taxation</td>
<td>Senate Commerce &amp; Energy</td>
<td>Senate Taxation</td>
</tr>
<tr>
<td>10:00 a.m. - 12 Noon</td>
<td>464</td>
<td>House Commerce &amp; Energy (Rep. Rounds/Hammond)</td>
<td></td>
<td></td>
<td></td>
<td>House Commerce &amp; Energy</td>
</tr>
</tbody>
</table>

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).
<table>
<thead>
<tr>
<th>District</th>
<th>Legislator</th>
<th>Address</th>
<th>Home Phone</th>
<th>Office Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sen. Jason Frerichs</td>
<td>13507 465th Avenue, Wilmot, SD 57279</td>
<td>605-949-2204</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Rep. Dennis Feickert</td>
<td>38485 129th St, Aberdeen, SD 57401-8386</td>
<td>605-225-5844</td>
<td>605-216-3451</td>
</tr>
<tr>
<td>1</td>
<td>Rep. Steven McCleerey</td>
<td>45708 116th St., Sisseton, SD 57262-7019</td>
<td>605-698-7478</td>
<td>605-698-3749</td>
</tr>
<tr>
<td>2</td>
<td>Sen. Brock Greenfield</td>
<td>507 N. Smith St., Clark, SD 57225-1250</td>
<td>605-532-4088</td>
<td>605-450-1263</td>
</tr>
<tr>
<td>2</td>
<td>Rep. Lana Greenfield</td>
<td>PO Box 243, Doland, SD 57436</td>
<td>605-635-6932</td>
<td>605-635-6996</td>
</tr>
<tr>
<td>2</td>
<td>Rep. Burt Tulson</td>
<td>44975 SD Hwy. 28, Lake Norden, SD 57248</td>
<td>605-785-3480</td>
<td>605-881-7809</td>
</tr>
<tr>
<td>3</td>
<td>Sen. David Novstrup</td>
<td>1008 S. Wells St., Aberdeen, SD 57401-7373</td>
<td>605-225-8541</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Rep. Dan Kaiser</td>
<td>1415 Nicklaus Dr., Aberdeen, SD 57401-8822</td>
<td>605-228-4988</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Rep. Al Novstrup</td>
<td>1705 Northview Lane, Aberdeen, SD 57401-2268</td>
<td>605-226-2505</td>
<td>605-360-9711</td>
</tr>
<tr>
<td>4</td>
<td>Sen. Jim Peterson</td>
<td>16952 482nd Ave., Revillo, SD 57259-5208</td>
<td>605-623-4573</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Rep. Fred Deutsch</td>
<td>16452 449th Ave., Florence, SD 57235</td>
<td>605-882-3323</td>
<td>605-886-8650</td>
</tr>
<tr>
<td>4</td>
<td>Rep. John Wiik</td>
<td>PO Box 95, Big Stone City, SD 57216</td>
<td>605-880-1440</td>
<td>605-862-8215</td>
</tr>
<tr>
<td>5</td>
<td>Sen. Ried Holien</td>
<td>PO Box 443, Watertown, SD 57201</td>
<td>605-886-4330</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Rep. Lee Schoenbeck</td>
<td>PO Box 1325, Watertown, SD 57201</td>
<td>605-886-0010</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Rep. Roger Solum</td>
<td>1333 Mayfair Drive, Watertown, SD 57201-1155</td>
<td>605-882-7056</td>
<td>605-882-5284</td>
</tr>
<tr>
<td>6</td>
<td>Sen. Ernie Otten</td>
<td>46787 273rd, Tea, SD 57064-8024</td>
<td>605-368-5716</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Rep. Isaac Latterell</td>
<td>PO Box 801, Tea, SD 57064</td>
<td>605-368-1002</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Rep. Herman Otten</td>
<td>PO Box 326, Tea, SD 57064-0325</td>
<td>605-498-5460</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Sen. Larry Tidemann</td>
<td>251 Indian Hills Rd., Brookings, SD 57006</td>
<td>605-692-1267</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Rep. Scott Munsterman</td>
<td>1133 W. 8th St. S., Brookings, SD 57006</td>
<td>605-691-9930</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Sen. Scott Parsley</td>
<td>103 N. Liberty Ave., Madison, SD 57042-2706</td>
<td>605-256-4984</td>
<td>605-256-8004</td>
</tr>
<tr>
<td>8</td>
<td>Rep. Leslie Heinemann</td>
<td>47962 228th St., Flandreau, SD 57028-6701</td>
<td>605-997-2654</td>
<td>605-997-3732</td>
</tr>
<tr>
<td>8</td>
<td>Rep. Mathew Wollmann</td>
<td>210 W. Center St., Apt. 302, Madison, SD 57042</td>
<td>605-480-3038</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Sen. Deb Peters</td>
<td>705 N. Sagehorn Dr., Hartford, SD 57033-2380</td>
<td>605-321-4168</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Rep. Paula Hawks</td>
<td>405 S. Tessa Ave., Hartford, SD 57033</td>
<td>605-254-2440</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Sen. Jenna Haggar</td>
<td>PO Box 763, Sioux Falls, SD 57101</td>
<td>605-610-9779</td>
<td>605-610-9779</td>
</tr>
<tr>
<td>10</td>
<td>Rep. Don Haggar</td>
<td>PO Box 1532, Sioux Falls, SD 57101</td>
<td>605-360-8130</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Rep. Steven Haugaard</td>
<td>47629 258th St., Sioux Falls, SD 57104</td>
<td>605-332-1171</td>
<td>605-334-1121</td>
</tr>
<tr>
<td>District</td>
<td>Legislator</td>
<td>Address</td>
<td>Home Phone</td>
<td>Office Phone</td>
</tr>
<tr>
<td>----------</td>
<td>--------------------</td>
<td>----------------------------------------</td>
<td>-------------</td>
<td>--------------</td>
</tr>
<tr>
<td>11</td>
<td>Sen. David Omdahl</td>
<td>PO Box 88235, Sioux Falls, SD 57109-8235</td>
<td>605-323-0098</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Rep. Jim Stalzer</td>
<td>5909 W. Bristol Dr., Sioux Falls, SD 57106-0660</td>
<td>605-838-0354</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Sen. R. Blake Curd</td>
<td>38 S. Riverview Hts., Sioux Falls, SD 57105</td>
<td>605-331-5890</td>
<td>605-331-5890</td>
</tr>
<tr>
<td>12</td>
<td>Rep. Alex Jensen</td>
<td>5915 S. Remington Pl., Sioux Falls, SD 57108</td>
<td></td>
<td>605-212-4407</td>
</tr>
<tr>
<td>14</td>
<td>Sen. Deb Soholt</td>
<td>2628 E. Regency Ct., Sioux Falls, SD 57103</td>
<td>605-321-5931</td>
<td>605-322-3490</td>
</tr>
<tr>
<td>14</td>
<td>Rep. Thomas Holmes</td>
<td>4709 Shields Ave., Sioux Falls, SD 57103</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Rep. Larry Zikmund</td>
<td>2405 E. 52nd St., Sioux Falls, SD 57103</td>
<td>605-373-0975</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Sen. Angie Buhl O’Donnell</td>
<td>521 N. Prairie, Sioux Falls, SD 57104</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 57104-2328</td>
<td>605-366-4798</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Rep. Karen Soli</td>
<td>810 W. 6th St., Sioux Falls, SD 57104-2904</td>
<td>605-338-5934</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Sen. Dan Lederman</td>
<td>725 Indian Wells Ct., Dakota Dunes, SD 57049</td>
<td>605-610-1479</td>
<td>605-610-1479</td>
</tr>
<tr>
<td>16</td>
<td>Rep. Jim Bolin</td>
<td>403 West 11th St., Canton, SD 57013-2418</td>
<td>605-261-9669</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Sen. Arthur Rusch</td>
<td>PO Box 312, Vermillion, SD 57069-0312</td>
<td>605-624-8723</td>
<td></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. Bernie Hunhoff</td>
<td>707 Riverside Dr., Yankton, SD 57078</td>
<td>605-665-2975</td>
<td>605-665-6655</td>
</tr>
<tr>
<td>18</td>
<td>Rep. 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. 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>PO Box 10, Tyndall, SD 57066</td>
<td>605-589-3064</td>
<td>605-660-3406</td>
</tr>
<tr>
<td>20</td>
<td>Sen. Mike Vehle</td>
<td>132 N. Harmon Dr., Mitchell, SD 57301</td>
<td>605-996-5778</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Rep. Joshua Klumb</td>
<td>26296 401st Ave., Mount Vernon, SD 57363</td>
<td>605-770-9708</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Rep. Tona Rozum</td>
<td>87 S. Harmon Dr., Mitchell, SD 57301</td>
<td>605-996-2190</td>
<td>605-996-8440</td>
</tr>
<tr>
<td>21</td>
<td>Sen. Billie Sutton</td>
<td>919 Franklin St., Burke, SD 57523</td>
<td>605-775-2641</td>
<td></td>
</tr>
</tbody>
</table>

FEBRUARY 2015
<table>
<thead>
<tr>
<th>District</th>
<th>Legislator</th>
<th>Address</th>
<th>Home Phone</th>
<th>Office Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Sen. Jim White</td>
<td>1145 Beach Circle NE, Huron, SD 57350-4700</td>
<td>605-352-8184</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Rep. Peggy Gibson</td>
<td>1010 Valley View Ct., 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 Dr., Huron, SD 57350</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 St., Gettysburg, SD 57442</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</td>
<td>605-765-1017</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Rep. Michele Harrison</td>
<td>PO Box 303, Mobridge, SD 57601</td>
<td>605-850-9989</td>
<td>605-845-5202</td>
</tr>
<tr>
<td>24</td>
<td>Rep. Mary Duvall</td>
<td>PO Box 453, Pierre, SD 57501</td>
<td>605-224-4070</td>
<td>605-224-4070</td>
</tr>
<tr>
<td>25</td>
<td>Sen. Tim Rave</td>
<td>46923 250th St., Baltic, SD 57003</td>
<td>605-360-7190</td>
<td>605-360-7190</td>
</tr>
<tr>
<td>25</td>
<td>Rep. Roger Hunt</td>
<td>PO Box 827, Brandon, SD 57005</td>
<td>605-582-3865</td>
<td>605-582-2580</td>
</tr>
<tr>
<td>26</td>
<td>Sen. Troy Heinert</td>
<td>PO Box 348, Mission, SD 57555</td>
<td>605-856-5045</td>
<td>605-319-6570</td>
</tr>
<tr>
<td>26A</td>
<td>Rep. Shawn Bordeaux</td>
<td>PO Box 283, Mission, SD 57555</td>
<td></td>
<td>605-856-8241</td>
</tr>
<tr>
<td>26B</td>
<td>Rep. James Schaefer</td>
<td>23026 SD Hwy. 273, Kennebec, SD 57544-5201</td>
<td>605-869-2357</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Sen.. Jim Bradford</td>
<td>PO Box 690, Pine Ridge, SD 57770-0690</td>
<td>605-685-4241</td>
<td></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>
</tr>
<tr>
<td>27</td>
<td>Rep. Elizabeth May</td>
<td>20261 BIA 2, Kyle, SD 57752-7400</td>
<td>605-455-2588</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Sen. Betty Olson</td>
<td>11919 SD Hwy. 79, Prairie City, SD 57649</td>
<td>605-855-2824</td>
<td>605-855-2824</td>
</tr>
<tr>
<td>28B</td>
<td>Rep. J. Sam Marty</td>
<td>16692 Antelope Rd., Prairie City, SD 57649</td>
<td>605-866-4477</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Sen. Gary Cammack</td>
<td>PO Box 100, Union Center, SD 57787-0100</td>
<td>605-985-5591</td>
<td>605-985-5591</td>
</tr>
<tr>
<td>29</td>
<td>Rep. Thomas Brunner</td>
<td>18769 Quin Road, Nisland, SD 57762-7646</td>
<td>605-257-2336</td>
<td></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>
<td></td>
</tr>
<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></td>
</tr>
<tr>
<td>30</td>
<td>Rep. Mike Verchio</td>
<td>289 Rainbow Ridge Ct., Hill City, SD 57745</td>
<td>605-574-2466</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Sen. Bob Ewing</td>
<td>PO Box 607, Spearfish, SD 57783</td>
<td>605-722-5559</td>
<td>605-641-9095</td>
</tr>
<tr>
<td>31</td>
<td>Rep. Timothy Johns</td>
<td>203 W. Main St., Lead, SD 57754</td>
<td>605-722-3189</td>
<td>605-717-2889</td>
</tr>
<tr>
<td>31</td>
<td>Rep. Fred Romkema</td>
<td>230 Fairway Drive, Spearfish, SD 57783-3110</td>
<td>605-722-1432</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Sen. Alan Solano</td>
<td>3410 Wisconsin Ave., 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>1523 West Blvd, Rapid City, SD 57701-4551</td>
<td>605-342-6658</td>
<td></td>
</tr>
<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>
<td></td>
</tr>
</tbody>
</table>
### Important Legislative Information:

<table>
<thead>
<tr>
<th>District</th>
<th>Legislator</th>
<th>Address</th>
<th>Home Phone</th>
<th>Office Phone</th>
</tr>
</thead>
<tbody>
<tr>
<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 Dr., Rapid City, SD 57702-7710</td>
<td>605-342-0999</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Sen. Craig Tieszen</td>
<td>3416 Brookside Dr., Rapid City, SD 57702-8118</td>
<td>605-348-4990</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Rep. Dan Dryden</td>
<td>2902 Tomahawk Dr., Rapid City, SD 57702-4250</td>
<td>605-721-2902</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Rep. Jeffrey Partridge</td>
<td>7174 Prestwick Road, Rapid City, SD 57702</td>
<td>605-718-1912</td>
<td>605-301-4803</td>
</tr>
<tr>
<td>35</td>
<td>Sen. Terri Haverly</td>
<td>22983 Candlelight Dr., Rapid City, SD 57703</td>
<td>605-390-4616</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Rep. Blaine “Chip” Campbell</td>
<td>3480 Colvin St., Rapid City, SD 57703</td>
<td>605-393-1645</td>
<td>605-484-4848</td>
</tr>
<tr>
<td>35</td>
<td>Rep. Lynne DiSanto</td>
<td>4973 Hansen Lane, Rapid City, SD 57703</td>
<td>605-389-0111</td>
<td></td>
</tr>
</tbody>
</table>

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

**Legislative Research Council’s website:** [http://legis.sd.gov/](http://legis.sd.gov/)  
**Yvonne’s email:** yvonne@sdmunicipalleague.org

---

KLJ is committed to preserving our heritage and the health, safety and welfare of our communities. We have provided sound engineering, planning and environmental solutions for tribal, public and private interests since 1938.

---

FEBRUARY 2015
2014 Municipal Annual Report Forms

2014 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, now 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 10, 2015.

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. For more information, contact Grants Coordinator Randy Kittle at 605.773.5490 or by email at randy.kittle@state.sd.us.
South Dakota Building Officials
ICC Code Officials Institute Program

Seminar Descriptions
2015 IBC Significant Changes
This 6-hour seminar reviews and analyzes selected significant changes from the 2012 IBC to the 2015 IBC. It familiarizes building officials, fire officials, plans examiners, inspectors and design professionals with many of the significant changes in the 2015 IBC. It assists code users in identifying the specific code changes that have occurred, and more importantly, understanding the reason behind the change. Finally, it focuses on those code changes selected due to their frequency of application, special significance or change in application. This course uses the Significant Changes to the International Building Code 2015 Edition.

Objectives:
Upon completion of this seminar, participants will be better able to:
- Identify the most significant differences between the 2012 IBC and the 2015 IBC.
- Explain the differences between the current and previous edition.
- Identify key changes in organization and code requirements. Identify the applicability of design, plan review and inspection requirements.

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 24, 2015 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
A block of rooms has been reserved for March 23 at the Rushmore Plaza Holiday Inn in Rapid City.

Thursday, March 26, 2015 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 25 at the Ramkota Hotel Conference Center in Sioux Falls.

Registration
$75 for SDBO Members and $95 for Non Members.
Registration due by March 10, 2015.

Registration form can be found under the SDML Events section at www.sdmunicipalleague.org.

Questions
Ron Bell, Chief Building Official
City of Sioux Falls
Phone: 605-367-8673
Dave St. Pierre
CodeWorks
Phone: 605-718-4940

Newell, SD 57760
605-456-2600
www.boomcon.com
concrete@boomcon.com

Landscaping
$425
Exposed Aggregate
Picnic Table
*Round Table-48” Diameter
*Three Curved Benches–16” Height
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.
SDML Directory Changes

Butler Delete: 19 S. Hart Ave, Butler, SD 57219-2092
Phone: 605-492-3318
gsichmeller@nvc.net
FO Georgia Sichmeller
Add: 121 West 10th Ave,
Webster SD 57274
Phone: 701-361-7178
webstercpa@gmail.com
FO Emily Anderson

Deadwood Delete: BI Keith Umenthum
Add: BI Trent Mohr

DeSmet Delete: FO Eileen Wolkow
Add: FO Tracey Larson

Flandreau Delete: CM Ellen Bergman
Add: CM Bart Sample

Gettysburg Add: FO Daniall Ablott

Hot Springs Delete: PC Robert Evans
Add: PC Mike Close

Menno Add: PC Michael Hofeldt

Roscoe Delete: M Gary Adam

Stickney Delete: Fax: 605-732-4649
Add: Fax: 605-732-4648

Virgil Delete: T Blake Miller
Add: T Debbi Holmes

Whitewood Delete: PC Robert Steenholdt
PWD Ross Grant

Worthing Add: FO Stephanie Fischer
Add: FO Ellee Spawn

Email Directory changes to paula@sdmunicipalleague.org.

Visit the League’s website!

Spring is a busy time of year for meetings. Visit the Events section frequently on the SDML website, www.sdmunicipalleague.org, to find out what meetings are coming up.

Engineers, Surveyors, Landscape Architecture, Environmental
877-331-2505
www.clark-eng.com
2014 – 2015 Code Enforcement Officer of the Year

Official Nomination Form

All nominations must be submitted in writing by March 20, 2015.
The Code Enforcement Officer of the Year award will be presented May 6, 2015.

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 20, 2015

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.
On January 1, 2015, following a two-year transition period, the South Dakota Public Assurance Alliance (SDPAA) began performing finance, underwriting, administration, and marketing services in-house. These services were previously performed by Hagan Benefits, Inc.

According to SDPAA Executive Director, Judy Payne, this is a normal course of business for governmental risk-sharing pools which have reached the level of financial stability and sophistication that the SDPAA has attained and maintained. The SDPAA has made it a priority to provide for a seamless as possible transition for Members while working to improve and enhance coverages and services provided.

With this move, SDPAA Members will experience many positive changes in 2015 including:
- Rate reductions for nearly all coverages
- Addition of Enhanced Crime Coverage
- Addition of Cyber Liability Coverage
- Increased communication from SDPAA Member Services staff
- Enhancements in risk management, safety, and loss control training and resources

**New Coverages**
- Enhanced Crime Coverage – Recognizing Members’ needs for more crime coverage than is typically provided through Employee Dishonesty Bonds required by statute, the SDPAA is moving to Enhanced Crime Coverage in 2015. As opposed to traditional individual Employee Dishonesty Bonds, this new coverage covers all employees and elected and appointed officials of our local governmental entity Members and goes beyond the types of crime covered in Employee Dishonesty Bonds, further protecting our Members. **Members who choose to take advantage of the Enhanced Crime Coverage will see reductions in costs while increasing and broadening crime coverage.** As we work through Members’ annual renewals, SDPAA staff will be explaining the program and giving Members an opportunity to purchase the levels of coverage which meet the minimum required by statutes and to expand crime coverage if a Member so chooses.
• Cyber Liability Coverage – At no expense to Members in 2015, the SDPAA is providing Members with limited Cyber Liability Coverage. SDPAA staff will be communicating with every SDPAA Member to discuss this coverage, educating Members on cyber liability exposures and how to address them, and offering each Member an opportunity to expand their cyber liability coverage in 2016.

New Website Address
Effective January 1, 2015, the SDPAA’s website address is www.sdpaaonline.org. SDPAA encourages its Members to visit the new website for more information on the new coverages available, sample documents, risk management language for contracts and agreements, and more.

New Services
• ACH payments – If you are interested in the convenience of making payments to SDPAA via ACH, please contact Lori Butler at 800.658.3633 or lori@sdmunicipalleague.org.

• After Hours EMERGENCY Reporting Telephone Number – SDPAA will continue to contract with Claims Associates, Inc. for claims administration and adjusting services. We have added an after-hours emergency telephone number for your reporting of serious incidents. Emergency reporting information is being communicated in several manners to Member contacts to be distributed by them as appropriate within their entity.

• SDPAA Member Services staff will be making appointments with Member contacts (and their local agents if requested) to meet in person and review the Member’s SDPAA coverage program to ensure SDPAA is meeting the coverage and service needs of the Member. It is SDPAA’s goal to meet personally with every SDPAA Member in 2015 for this review.

SDPAA is looking forward to working with and serving Member-Owners to continue our history of providing great coverage and great service at a great price. Please contact us any time at sdpaa@sdmunicipalleague.org or 800.658.3633.
Gov. Dennis Daugaard announced that the state Board of Water and Natural Resources has approved more than $7.6 million in grants, loans and principal forgiveness for water and waste projects. The board met over the Digital Dakota Network.

The $7,612,200 total includes $846,890 in grants and $6.765 million in low-interest loans, with $264,750 of the loan total in principal forgiveness.

“I am pleased to announce that this money is available to assist local communities,” said Gov. Daugaard. “Grant and loan awards will result in better drinking water, improved wastewater treatment and enhanced protection of the environment.”

The grants and loans awarded by the board are administered through the Department of Environment and Natural Resources (DENR).

Grants were awarded to:
- Randall Resource Conservation, $275,000 grant for Lewis & Clark watershed restoration project
- Rapid City, $155,000 grant for Canyon Lake sediment removal project

Loans were awarded to:
- Colonial Pine Hills, $400,000 loan for a well filtration system
- Dakota Dunes, $1,600,000 loan for clear well expansion and high service pump
- Mid-Dakota Rural Water System, $2,535,000 loan for automatic meter reading project
- Mobridge, $1,475,000 loan for wastewater treatment improvements

Grant and loan packages were awarded to:
- Dupree, $240,000 for wastewater system improvements, which includes a $48,000 grant and a $192,000 loan
- Hoven, $353,000 for waterline replacement project, which includes an $88,250 grant and a $264,750 loan with all of the loan in principal forgiveness
- Northwest SD Regional Landfill, $412,000 for equipment and facility upgrades, which includes a $247,200 grant and a $164,800 loan
- Tri County Landfill Association, $167,200 for a storage building, which includes a $33,440 grant and $133,760 loan

The grants, loans and principal forgiveness were awarded from DENR’s Consolidated Water Facilities Construction Program, Drinking Water State Revolving Fund Program, Clean Water State Revolving Fund Program and Solid Waste Management Program.

The Consolidated Water Facilities Construction Program, funded in part by revenues from the sale of lotto tickets, provides grants and loans for water, wastewater and watershed projects. The Drinking Water State Revolving Fund Program provides low-interest loans for public drinking water system projects. The Clean Water State Revolving Fund Program provides low-interest loans for wastewater, storm water and nonpoint source projects. The Solid Waste Management Program provides grants and loans for solid waste disposal, recycling and waste tire projects.

The Legislature annually appropriates dedicated water and waste funding for the Consolidated and Solid Waste programs through the Governor’s Omnibus Water Funding Bill.
Several South Dakota communities will be a better place to live, work and play thanks to Land and Water Conservation Fund (LWCF) money. Gov. Dennis Daugaard has awarded a total of $368,779 to fund projects in eleven locations.

“These cities have taken the initiative to improve the quality of life for their communities,” Gov. Daugaard said. “I commend project sponsors for their commitment. Future generations of South Dakotans will benefit because of their efforts.”

The following local sponsors were awarded LWCF grants for outdoor recreation projects:

- Deadwood – Gordon Park playground rehabilitation, $40,000
- Eureka – baseball complex improvements, $40,000
- Hartford – wading pool and zero depth splash park, $40,000
- Huron – Crown Park playground, $11,000
- Lennox – park land acquisition project, $40,000
- Parkston – East Park playground equipment replacement, $27,750
- Plankinton – Eastside Pool Park playground replacement, $30,029
- Salem – park renovation project, Phase I, $40,000
- Tyndall – tennis/basketball court surface replacement, $20,000
- Wagner – Chapman Park playground equipment, $40,000
- Yankton – Riverside Park playground replacement, $40,000

Land and Water Conservation Funds come from the National Park Service and are administered in South Dakota by the state Department of Game, Fish and Parks. The federal assistance program provides up to 50 percent reimbursement for outdoor recreation projects. For more information on the LWCF program, contact grants coordinator Randy Kittle at 605-773-5490 or randy.kittle@state.sd.us.
Gov. Dennis Daugaard has awarded nearly $1 million in matching funds to help communities across the state take an active role in addressing their own workforce issues.

In September, the Governor challenged the business, education, government and other sectors to work together to submit plans for the South Dakota Workforce Development Council to consider. Sixteen applications were received.

“I wanted to hear community-specific ideas and innovative plans to meet communities’ workforce needs,” said Gov. Daugaard. “Applications addressed a variety of topics, such as housing, internships, certification and training programs, and English as a Second Language classes.”

Communities receiving awards include:
- Aberdeen Development Corporation, $60,000
- Associated General Contractors of South Dakota, $50,000
- Belle Fourche Development Corporation, $175,200
- Black Hills Community Economic Development, $70,000
- Brookings Economic Development Corporation, $174,750
- City of Pierre, $20,480
- DeSmet Development Corporation, $8,100
- Greater Huron Development Corporation, $125,000
- Gregory Business and Industrial Development Corporation, $7,000
- Mitchell Technical Institute and Mitchell School District, $115,332
- Wagner Area Growth, Inc., $22,239
- Watertown Development Company, $50,000
- Yankton Area Progressive Growth, Inc., $60,000
- Yankton Rural Area Health Education Center, $50,000

The council evaluated the proposals on several criteria, including cross-sector involvement, sustainability in the community, consistency with statewide initiatives and quality of matching funding. The application narrative needed to detail the targeted workforce need and the proposed activity, as well as the cross-sector engagement each community used to develop the proposal.

The program is being administered by the Department of Labor and Regulation and the Governor’s Office of Economic Development. For more information and to view all submissions, visit www.SouthDakotaWINS.com.
Grants to Aide in Youth Conservation Education

Learning about the outdoors and conservation are important experiences for youth. To help make that happen, a fund established in honor of a family that is well-known to the outdoor community will again be awarding grants in 2015.

Working in cooperation with the South Dakota Parks and Wildlife Foundation, the Tony and Dar Dean Outdoor Education Fund provides grant funding for projects associated with youth conservation education in South Dakota.

These grants are intended to provide resources and support to individuals and organizations desiring for quality outdoor educational experiences. Grant funds are eligible to be used in a variety of ways, including, but not limited to:

- funding travel for students or groups to educational events
- providing supplies and materials to promote outdoor knowledge and skills
- creating new activities and events that increase outdoor knowledge and participation among South Dakota families and youth

Grant proposals are being accepted from January 1 through March 15, 2015. Grant awards will be a minimum of $500 to a maximum of $1,500. A total of $4,000 is available to applicants for calendar year 2015 to apply to activities and projects that will be completed in 2015 or 2016.

Applications for the Tony and Dar Dean Outdoor Education Fund grant program must be submitted online through the South Dakota Parks and Wildlife Foundation at www.parkswildlifefoundation.org. A program summary can be found here as well as at www.TonyDean.com. For additional information, please contact John Cooper at 605.222.7582 or Wayne Winter at 605.773.4503.

About the Tony and Dar Dean Outdoor Education Fund: The Tony and Dar Dean Outdoor Education Fund was established in memory of outdoor broadcaster and writer Tony Dean (who died in 2008) and his wife Dar Dean, an outdoor enthusiast who has a strong commitment to enhancing outdoor education opportunities. The fund committee would like to build the fund so a larger number of grants can be awarded in the future. For information on the Tony and Dar Dean Outdoor Education Fund, visit www.parkswildlifefoundation.org.

ELEMENTS OF YOUR SUCCESS


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.

AES
Think Big. Go Beyond.

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

www.ae2s.com  Facebook  YouTube  LinkedIn

WATER ENGINEERING
WASTEWATER ENGINEERING
WATER RESOURCES ENGINEERING
INSTRUMENTATION & CONTROLS
FINANCIAL SERVICES
ASSET MANAGEMENT
CIVIL ENGINEERING
STRUCTURAL ENGINEERING
ELECTRICAL ENGINEERING
SURVEYING/MAPPING/GIS
Public employees often have protected property interests in continued employment. An interest may arise from a state law or local ordinance, a union labor agreement, or an employment contract. The language giving rise to the protected interest usually requires that the public employer have “just cause” before dismissing the employee, but may arise from less obvious language.

When dismissing an employee with a protected property interest, municipalities must follow proper due process procedures and avoid biased decision makers at the post-termination hearing.

Handbooks
Recently, the U.S. Court of Appeals for the Sixth Circuit held that inconspicuous language in a police department policy manual created a protected interest in continued employment. Freeze v. City of Decherd, 4:10-cv-00014 (6th Cir. June 4, 2014). Despite the police department’s argument that the manual was not binding, the court held that the language: “discipline shall be for cause and follow the basic concepts of due process,” created a protected property right in employment. The court held that the manual created a protected right despite permissive language in the manual, including statements that the department would avoid dismissing employees “if possible” and that when “discipline is deemed appropriate . . . a progressive system [will be used] when practicable.”

The South Dakota Supreme Court took a similar view and found that handbook language created a protected interest in continued employment for a City of Yankton police officer. See Kolda v. City of Yankton, 2014 SD 60, 852 N.W.2d 425 (2014). Specifically, the court found that the grievance procedure created an interest in continued employment because it provided an “opportunity for all municipal employees to discuss grievances concerning the application and interpretation of the provisions of [the City’s] personnel manual.” It further required that the procedure “must be followed when an employee has a
The final step of the grievance procedure provided that “[t]he City Manager, after [a] hearing, shall render a decision on the employee’s grievance. Decisions of the City Manager shall be final and subject to appeal only as provided by State or Federal law.”

Loudermill
The due process procedure for dismissing an employee with a protected property interest in employment occurs in three stages: pre-termination, actual termination, and post-termination. The U.S. Supreme Court has long-established that at the pre-termination stage, a public employee must be given: (1) notice of the charges against him, (2) an explanation of the employer’s evidence, and (3) an opportunity to present his side of the story. Cleveland Bd. of Educ. v. Loudermill, 470 U.S. 532 (1985). The pre-termination Loudermill requirements may be easily satisfied with an informal meeting between the employee and his supervisor, although city ordinance or other law may set forth a more specific process.

Decision-makers at the pre-termination stage may move forward with actual termination if they find reasonable grounds to believe the charges against the employee are true and support the proposed action. Loudermill, 470 U.S. at 546. The decision maker at the pre-termination stage may be the same individual who brought the charges against the employee and conducted the investigation of the charges. An impartial decisionmaker is not required at the pre-termination stage so long as the employee has access to post-termination proceedings before an impartial adjudicator. See Sutton v. Bailey, 702 F.3d 444, 449 (8th Cir. 2012) However if an informal process is used at the pre-termination stage, the municipality must be careful to avoid creating bias in any decision-maker at the post-termination stage.

Council Bias
If an employee with a protected interest in employment is dismissed following an informal pre-termination meeting, the employee must be given opportunity to request a post-termination hearing. See Loudermill, 470 U.S. at 546. Prior to the post-termination hearing, if the municipality has not already done so, it must advise the employee of the causes for dismissal in sufficient detail and of the names and the nature of the testimony of witnesses against him. The employee must be given reasonable time to prepare and present his own defense (with or without legal representation) and the post-termination hearing must be before an impartial decision maker. Id. Often, city council members are the decision-makers at the post-termination stage so it is vital that they approach the post-termination procedure with open minds. The decision-makers should be advised by their own attorney and not the same attorney representing the city administrator who is bringing the charges against the employee, in order to avoid creating bias in the council.

Conclusion
Municipalities must follow due process procedures when dismissing employees with protected property interests in continued employment. While a pre-termination Loudermill meeting need not be elaborate, careful adherence to formal post-termination procedures is essential. Failure to provide adequate due process procedures may result in reinstatement and back pay for the employee.

Editor’s Note: This article is not intended to provide legal advice to our readers. Rather, this article is intended to alert our readers to new and developing issues and to provide some common sense answers to complex legal questions. Readers are urged to consult their own legal counsel or the author of this article if the reader wishes to obtain a specific legal opinion regarding how these legal standards may apply to their particular circumstances. The authors of this article can be contacted at Harding & Shultz, P.C., L.L.O. by phone 402-434-3000 or by e-mail at jspigley@hslegalfirm.com or kekeler@hslegalfirm.com.
Making a Case for Written Policies...  
Why an Employee Handbook is Essential

By Ronni M. Travers, SPHR

There are many positive reasons why your municipality should have an employee handbook. An employee handbook is a valuable communications tool that sets forth the employer’s policies, procedures, practices, and benefits to employees. Having clearly stated policies and procedures will help supervisors and department heads maintain consistency in implementing and enforcing policies. Written policies and procedures help to reduce any misunderstandings that employees might have about what is expected of them. An employee handbook is also an excellent tool to use in orienting new employees to the organization. For long-term employees, the employee handbook is an excellent resource guide that they can refer to when they have questions or need further information.

Statements and Disclaimers

Employee handbooks are important not only for what they say but also for what they don’t say. Because a poorly written employee handbook can create liability for an employer, the following are some of the important statements and disclaimers that should be included in an employee handbook:

1. **The employee handbook does not create a contract, express or implied** – Without this statement, numerous court decisions have found the wording in an employer’s handbook could be deemed to be a binding employment contract.

2. **The governing board reserves the right to revise or rescind any policy at any time** – As the municipality grows, new government regulations are enacted, or department policies are revised, the organization needs the flexibility to update its policies.

3. **The employer reserves the right to interpret the information presented** – No matter how concisely policies are written, it is inevitable that an employee will misinterpret a policy from time-to-time. The municipality should therefore clearly indicate that it has the right to make the final decision as to the interpretation and intent of all information presented in the employee handbook.

Implementing an Employee Handbook in a Union Environment

If the municipality has employees covered under a collective bargaining agreement, there should be a global disclaimer indicating that if any information presented in the employee handbook conflicts with an expressed or explicit provision of the collective bargaining agreement, the provision in the collective bargaining agreement will be controlling. Additionally, all specific areas addressed in the handbook that are mandatory subjects of negotiation, i.e., those that require agreement by both sides through the collective bargaining process, should carry a statement that expressly excludes applicability to union employees.

It is also essential to maintain an open line of communication with the union during the process of formalizing your policies in the form of a handbook. Prior to adoption, a draft copy of the handbook must be submitted to union representatives for review and comment. Not only is this good practice in maintaining positive labor/management relations, it will smooth the way for acceptance of the handbook by union employees, while removing the perception that the municipality is attempting to modify an existing collective bargaining agreement.

Opening Statements

An employee handbook should always start out on a positive note. A warm welcome message is an excellent way to accomplish this goal.

Federal, State, and Local Regulations

An employee handbook should have policies that address applicable federal, state, and local laws pertaining to employment-related matters. Federal and state laws that should be addressed include the following:

- **Employment discrimination laws, including Title VII of the Civil Rights Act and the Americans with Disabilities Act (ADA)** – The employee handbook should send a strong message that the employer does not unlawfully discriminate against applicants and employees on the basis of their race, color, religion, sex, national origin, age, disability, marital status, pregnancy, military status, or any other protected class.

- **Sexual Harassment** – Because of the potential liability and high costs associated with incidents of sexual harassment, it is essential for all employers to have a comprehensive policy addressing sexual harassment in the workplace. The policy should define and provide examples of the two types of sexual harassment and specify the procedures for filing a complaint. It should state in no uncertain terms that anyone found to be in violation will be subject to appropriate corrective action. The policy should also...
assure employees that they will not be retaliated against for filing a complaint.

- **Family and Medical Leave Act (FMLA)** – All public agencies – regardless of size – are covered by the FMLA. The employee handbook is a great tool for distributing and communicating this policy to all employees.

**Employee Classifications**
The employee handbook should define what constitutes full-time, part-time, temporary, and seasonal employment. Most employers distinguish between these employment classifications for purposes of determining which employee groups are eligible for benefits.

**Benefits**
Employee benefits are of high interest to most employees. The employee handbook should therefore include a brief description of all the benefits offered by the employer. Only general information should be provided, such as which employment classification(s) are eligible for the benefit, the waiting period, if any, before becoming eligible to participate, etc. Employees should be advised to contact the Plan Administrator or to refer to the plan documents for more specific information about each benefit.

Examples of benefits that should be discussed in the employee handbook include:

- Health, dental and vision insurance
- COBRA (health insurance continuation)
- Holidays
- Vacation, sick, and personal leave
- Workers’ Compensation
- Retirement Plan
- Education and tuition reimbursement
- Employee Assistance Program
- Short and Long Term Disability Insurance
- Section 125

**Operational and Attendance Policies**
The employee handbook should address the municipality’s operational policies, including hours of operation, meal and break periods, and emergency closings. The handbook should also delineate policies on tardiness and absences, military leave, jury leave, medical and FMLA leaves of absence, and bereavement leave. These policies should address the procedure for notifying the department of absences, identify which employee classifications are eligible for time off, and specify whether the time off is paid or unpaid.
Compensation
The compensation section of an employee handbook should include information on the following topics: pay period and payday, payroll deductions, overtime pay and compensatory time.

Employee Conduct
If employees are expected to follow the policies and procedures set forth in the employee handbook, they should be notified of the consequences for violating those policies. The following policies relating to employee conduct should be addressed in an employee handbook:

- Civil Service Regulations Pertaining to Discipline
- Corrective Action and Progressive Discipline
- Code of Ethics

Additional Policies
In addition to the handbook topics previously discussed, the following topics should be considered for inclusion in your employee handbook:

- Hiring procedures
- Performance appraisal
- Change in status (e.g., change in name, address, telephone number)
- Driver license requirements
- Personnel files and record-keeping
- Personal appearance and Dress Code
- Substance free workplace
- Substance testing policy
- Smoking in the workplace
- Personal telephone and cell phone use
- Computer systems and internet policy
- Personal use of supplies, tools, and equipment
- Vehicle usage
- Expense and mileage reimbursement
- Solicitation by employees and non-employees
- Outside employment
- Safety procedures
- Hazard communication program
- Public relations
- Dispute resolution procedures

The Final Product
Once the initial draft of the employee handbook is written, it should be proofread for accuracy and compliance with federal, state, and local laws. Check all policies for consistency and make sure that no contradictory information is presented. Sentences should be clear, short, and concise. Long sentences should be broken down into bulleted lists whenever possible.

Because a thorough employee handbook can be 50 pages or more in length, it is important that it be user-friendly in order to encourage employees to read it. A table of contents, bulleted lists, charts, and tables are also recommended for ease of use.

Once the employee handbook is finalized and ready for distribution to employees (either electronically or hard copy), employees should be required to sign an acknowledgment form stating they have received a copy of the employee handbook. The signed acknowledgment form should be placed in each employee’s personnel file.

An employee handbook is a valuable communications tool for all municipalities, regardless of size. In order to implement an employee handbook successfully, it is important to invest the necessary amount of time and effort to write a thorough, well-written employee handbook that is accurate, complies with all government regulations, and is easy for employees to read.

Ronni M. Travers, SPHR, is President of Public Sector HR Consultants LLC, email: rtravers@publicsectorhr.org, website: www.publicsectorhr.org.

Reprinted with permission from the Fall 2014 NYCOM Municipal Bulletin.
Historic preservation projects in Custer, Dell Rapids, Hot Springs, Pierre, Sioux Falls and Yankton recently received matching grants from the South Dakota State Historical Society, as announced by Jay D. Vogt, director of the society.

“This is the 17th year for this historic preservation grants program,” Vogt said. “In 2014 we awarded over $121,900 between 11 projects which will result in a total public-private investment of over $452,750. This program is designed to encourage restoration or rehabilitation of historic properties and is one more way we can promote and protect our history and culture.”

The grants are awarded through the State Historical Society’s Deadwood Fund grant program. Funding for the program is from Deadwood gaming revenue earmarked by state law for historic preservation projects throughout the state. The program is administered by the State Historic Preservation Office at the Cultural Heritage Center in Pierre.

The following projects were the most recent to receive grants:

- Custer: 1881 Custer Courthouse, built in 1881, $13,000 to repair parts of the fascia, eaves, soffit, brackets, columns and other elements original to the building for protection against water infiltration;
- Dell Rapids: Odd Fellows Home, built in 1910, $10,000 to replace the main roof, repair fascia and drainage systems, and replace damaged windows;
- Hot Springs: Pioneer Museum (old Hot Springs School), built in 1894, $9,850 to repoint the sandstone building;
- Pierre: Hyde Block, built in 1906, $6,000 for cornice replacement;
- Sioux Falls: Harrison DeLong House, built in 1889, $5,100 to undertake important masonry repairs to the foundation of the house and replace deteriorated wood shingle siding;
- Yankton: Milwaukee Road Depot, built in 1905, $15,000 to replace the roof materials and repair stepped wood fascia.

This represents a total award amount of $58,950 and public-private matching funds of $256,158 in the most recent grants.
Some municipalities may believe they are exempt from complying with payment card industry standards because they are governmental entities.

“It’s one of the common misunderstandings. And the answer is, ‘No, you’re not exempt,’” said Ray Hillen, director of security practices with Agio, an IT security consulting firm. In fact, compliance with the global data security standard is mandatory for local governments, just as it is for any other business that accepts payment cards and stores, processes and/or transmits cardholder data.

Payment Card Industry standards were developed to ensure customers’ payment card data are kept safe and both customers and merchants are protected against data breaches. The standards apply to any business or entity that takes payment for services by credit card, including government offices that accept credit or debit card payments for water bills, recreational fees, taxes or any other service.

“Municipalities, hospitals, universities, community colleges – if they process payments, in the world of PCI, they are all merchants,” Hillen said.

Using a third party for credit card processing does not absolve a local government of its responsibility for compliance. The PCI’s Data Security Standard still applies to the local government. Local officials should require a written agreement from their service provider verifying that the service provider will comply with the PCI requirements.

The five major credit card brands (American Express, Discover, JCB International, MasterCard and Visa Inc.) founded the Security Standards Council to help reduce fraud charges by creating maintenance and updated data security standards. The SSC also provides education and training to help merchants ensure customers’ credit card data are kept safe throughout all transactions.
The Council frequently updates and refines its guidelines. In fact, PCI-DSS Version 3.0 became the mandatory standard effective on January 1. It is important for municipalities to constantly review where they are in terms of compliance and understand any updates or changes to the requirements, Hillen said.

The standard has 12 requirements designed to build and maintain a secure network, protect cardholder data, ensure the maintenance of vulnerability management programs, implement strong access control measures, regularly monitor and test networks, and ensure the maintenance of information security policies.

While the PCI Security Standards Council encourages merchants to follow best practices, it does not enforce compliance or impose any consequences for noncompliance. Banks and credit card processors are the entities responsible for enforcing the standard and can assess penalties for noncompliance.

The Council maintains an extensive website, www.pcisecuritystandards.org, with information about getting and staying in compliance, along with answers to common questions a municipality or other merchant may have. The Council has also defined six security milestones to help merchants incrementally protect against the highest risk factors and escalating threats while achieving PCI-DSS compliance. More information is available on the Council’s website.

1. Don’t store the information, particularly credit card numbers and other sensitive data such as the CVV or CVC code (the additional security number on the back of credit cards) if you don’t need to keep the credit card information once the transaction is authorized. (Hillen echoed that tip, saying the easiest way for municipalities to mitigate their risk is to reduce the amount of card holder data stored, either by outsourcing or going to a virtual payment method.)

2. Protect systems and networks, and be prepared to respond to a system breach by determining all access points to the information. Then segment the network to limit what needs to be secured.

3. Secure applications that accept payment cards, including application processes and servers.

4. Monitor and control access to your computer systems.

5. Be sure that data is protected if your local government must store sensitive card information.

6. Finalize remaining compliance efforts, and ensure all controls are in place by completing the remaining PCI-DSS requirements, and implementing policy, procedures and processes.

The do’s and don’ts of PCI compliance
(provided by the Better Business Bureau)

- Do regularly monitor and test networks/systems that have payment card data.
- Do implement and enforce an organizational Information Security Policy.
- Do install, and keep up-to-date, a firewall that protects cardholder data stored within company systems.
- Do assign every employee with computer access a unique ID and use a robust password (e.g., mix of letters, numbers and symbols), which is changed frequently (every 45-60 days).
- Do restrict physical access to company systems and records with cardholder data to only those employees with a business “need-to-know.”
- Do encrypt cardholder data if transmitting it over wireless or open, public networks.
- Do use and regularly update antivirus software.
- Do have secure computer systems and applications (e.g., good and frequent process to update all computers with necessary patches, process for identifying system/application vulnerabilities, etc.).
- Do ensure any e-commerce payment solutions are tested to prevent programming vulnerabilities like SQL injection attacks.
- Do use a Payment Application Data Security Standard compliant payment application listed on the PCI Security Standards Council website.
- Do verify that any third-party service provider that handles cardholder data has validated PCI DSS compliance by visiting the PCI Security Standards Council website.
- Don’t store magnetic stripe cardholder data or the CVV or CVC code after authorization.
- Don’t use vendor-supplied or default system passwords or common/weak passwords.
- Don’t store cardholder data in any systems in clear text (i.e., unencrypted).
- Don’t leave remote access applications in an “always on” mode.
Whether you blame it on global warming, a large hole in the ozone layer above Antarctica, short-term meteorological weather patterns, or increasing sunspot activity, the fact remains that the last few years have brought some of the most extreme weather in history. The area where you live or work may be susceptible to one or more natural disasters such as hurricanes, tornados, floods, earthquakes, wildfires, snow and ice storms, and we are all vulnerable to man-made disasters such as chemical spills, terrorist attacks, and the like. The role of the government finance officer in dealing with disasters requires preparation before the event, support and direction during the event, and a strategy for maximizing the opportunities for recovery after the event. Thankfully, FEMA’s Public Assistance Program offers a rich set of resources to assist government officials in preparing, addressing, and recovering from disasters.1

As this article shows, working with the Federal Emergency Management Agency is merely an extension of what we already do. And in addition to FEMA resources, we have the resources of the GFOA to get the job done.

Understanding The FEMA Public Assistance Process
First and foremost, finance officers need a clear understanding of the FEMA reimbursement process, which involves several steps:
1. A disaster event occurs.
2. Local officials conduct a preliminary damage assessment.
3. The governor requests FEMA to conduct joint preliminary damage assessments.
4. The president issues a declaration of emergency.
5. FEMA representatives hold an applicants’ briefing.
6. The local government (applicant) submits a request for public assistance.
7. FEMA representatives hold a kick-off meeting with applicants.
8. Applicants formulate their projects.
9. FEMA reviews the applicants’ projects.
10. FEMA approves the applicants’ projects.
11. The federal government funds approved projects.
12. Applicants receive funding as grantees.

Documentation is the key throughout the entire public assistance process – documenting what existed prior to the event, what was done during the event, and what served as the evidence of eligibility through to the end point of receiving funding from FEMA. All types of documentation, including letters, memos, invoices, receiving slips, property records, photographs, maps, plans, and audio recordings, help tell the jurisdiction’s story and support its need and eligibility for reimbursement.

Sizing Your Projects
The time and effort involved in obtaining funding may be minimized if you are able to classify the required work as a “small project,” rather than a “large project” (and have FEMA approve that designation). Under the Stafford Act, FEMA must annually adjust the maximum grant amount for small projects made under section 422, Simplified...
Procedures, relating to the Public Assistance program, to reflect changes in the Consumer Price Index for All Urban Consumers published by the Department of Labor. The maximum grant amount allowed for a small project was recently nearly doubled to $120,000 as a result of the Sandy Recovery Improvement Act of 2013. (See Exhibit 1 for information defining small versus large projects.)

The key advantage to a small project is that the local government receives its funding for the estimated project amount when FEMA approves the project, whether the actual costs are below or above the initial estimate. If the actual costs are below the project estimate, the local government can keep the balance of funds to spend in any way it desires. Unfortunately, the opposite is also true: the local government must absorb costs that exceed the original project estimate.

If possible, governments might want to consider dividing large projects into several small projects to expedite processing and funding streams. For instance, consider a project involving damage to a municipal building and grounds that is estimated at $150,000, of which $90,000 is estimated for building reconstruction and the remaining $60,000 for reconstruction of landscaping. It would be better to break this out into two projects, one for the building and one for the grounds. FEMA representatives will help local officials in developing their project submissions.

Before The Event
A number of steps need to be taken before any major event. The finance officer needs to understand the jurisdiction’s exposure, its risk, and the levels of governmental authority. Your financial management system must be designed to be efficient and effective, and all systems must be tested to ensure that they perform as expected.

Exposure
Essentially, most of us are subject to three types of disasters: natural disasters, industrial/commercial disasters, and terrorist attacks. We are generally familiar with the most common natural disasters our communities are exposed to, but with today’s changing weather patterns (and possibly changing climate patterns), we must prepare for natural disasters that have not been common to our area. For instance, New York has always been susceptible to hurricanes, snowstorms, and coastal and riverine floods, but in recent years has seen an increase in tornados and small-magnitude earthquakes.

Many of our communities are home to major industrial and/or commercial areas, and the implementation and enforcement of modern building and safety codes has dramatically reduced the likelihood of an emergency disaster in these areas. However, accidents and intentional damages do occur, and they can have disastrous results. Major fires and explosions, chemical spills, and nuclear leaks are just some of the challenges we face.

Certainly not least is our exposure to terrorist attacks, both domestic and foreign in origin. Generally, what come to mind first are attacks on air travel and other public transportation systems. Terrorists seek to induce fear and panic by disrupting the normal flow of everyday life for as large a group of people as possible. They can attack water, wastewater, communications, and other public systems. Terrorist tactics continue to evolve, and their means of attack include chemical, biological, radiological, nuclear, and other explosive weapons, and cyber-attacks.2

Risk
The first step in evaluating your risk is to compile and review the jurisdiction’s insurance policies. Whether the organization is fully insured or self-insured, your broker can assist you in developing a chart that shows what is covered, coverage limits, and deductibles or self-insured retention. You should of course have an inventory of insured capital assets, including the original acquisition cost or estimated value at acquisition (if donated or transferred to your government) and the estimated replacement cost. A contact list of firms, names, e-mail addresses, and telephone numbers for anyone involved in your risk management/insurance program should include insurance brokers and agents, claims adjusters, insurance consultants, and your municipal risk management staff. Finally, a user-friendly manual of policies and procedures should be available to all key personnel as to the procedures for filing claims, documentation required, and processes to be followed.

Governmental Authority
Key to maximizing your efforts in the application for emergency funding is an understanding that one federal agency cannot supersede the jurisdiction of another federal agency. For instance, many bridges and major roads fall under the jurisdiction of the Federal Highway Administration, either directly or through a state department of transportation. As such, any application for reimbursement would be applied for and processed through the

<table>
<thead>
<tr>
<th>Exhibit 1: Small Projects versus Large Projects</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Small Project</strong></td>
</tr>
<tr>
<td>Project Amount (10/1/2012)</td>
</tr>
<tr>
<td>Federal Cost Share Paid</td>
</tr>
<tr>
<td>Funding Based On</td>
</tr>
</tbody>
</table>
Federal Highway Administration (or state Department of Transit), even if the damage was the result of an emergency disaster where FEMA’s Public Assistance Program was activated to assist local governments. Another federal agency that may supersede FEMA in an emergency disaster (especially involving national waterways) is the Army Corps of Engineers. Your department of transportation, highways, and/or public works can often provide the information you need. Understanding which federal agency has oversight and jurisdiction can save you significant time and effort when applying for assistance.

The list of federal agencies is extensive, and other state and local agencies (such as public authorities, counties, etc.) may also have oversight or jurisdiction over a local government when applying for assistance.

**Setting Up Your Financial System**

Many of the financial management systems currently in place were designed to facilitate reporting to management, elected/appointed officials, and state and federal government. Generally, these systems readily report both on a program level (general government, public safety, public works, recreation, etc.) and on an object of expenditure/source of funding level (salaries, benefits, materials and supplies, categories of revenue, etc.).

Most systems can be easily modified by adding a cost or activity center to the general fund, a special revenue fund, or a capital projects fund to facilitate capturing, analyzing, and reporting costs associated with emergency disasters. Finance and budget staff, as well as departments submitting payroll and claims to the finance department, should be made aware of these cost or activity centers with written policies and procedures as well as information and training sessions. The finance department should also make vendors aware and seek their cooperation. Federal and state representatives involved in the recovery process should be provided with a copy of these policies and procedures, to emphasize the fact that the local government is prepared for disasters. The financial management system and its database should be duplicated off-site so work can continue if a disaster immobilizes or destroys the home site.

**Review and Test Systems**

All of the systems in place to harden a community to disaster should be reviewed and tested periodically, at least once a year. This includes the backup and restoration of records and the functioning of both on-site and off-site systems. “Tabletop” exercises – simulated interactive exercises that help to test the capability of an organization to respond to a simulated event – should involve all departments and be conducted at least annually for the types of emergencies a community might expect to experience. (See Exhibit 2 for a diagram of the Homeland Security Exercise and Evaluation Program.) This is also a good time to review any policies, procedures, or manuals you would use when preparing for or responding to an emergency disaster.

**During The Event**

A disaster in progress tests the mettle of all responders, including those who must maintain financial order amongst the chaos. All of the preparation and training prior to the event must now be put into place, and those in the finance department must make sure that all of the costs associated with the event – salaries, benefits, materials and supplies, equipment, etc., are captured appropriately and in a manner that will facilitate reporting on those costs.

While FEMA will not allow a reimbursement for volunteer time spent responding to an event, it will often allow the equivalent value in professional services to count toward the local share of costs. For instance, while FEMA will not allow a reimbursement of the value of a volunteer firefighter’s time, it will allow the value of that volunteer firefighter’s time, in terms of the equivalent average salary and benefits paid to a career firefighter, to count towards a local government’s 25 percent share of costs when calculating total reimbursement.

FEMA also reimburses for heavy equipment very specifically, to the type of equipment as identified in federal schedules and actual hours of run time responding to an event. For instance, there is a difference in rates between a 70 horsepower backhoe and a 90 horsepower...
backhoe, and you can only claim reimbursement for actual machine hours used – standby time does not count.

Invoices and contracts must be very specific and itemized as to labor and materials. For instance, to be reimbursed for the reconstruction of a brick walk, FEMA may demand documentation showing how many bricks were used, the square footage of bricks laid, or both.

After The Event
After compiling all of the records, generating initial reports, and ensuring that all documentation is sufficient, a meeting should be held with departments (and vendors, if necessary) to review the materials before submitting them to FEMA. FEMA has been improving its reporting and submission processes over the years, and the process is now mostly electronic. Follow instructions on completing the necessary forms and documentation required. FEMA representatives appreciate receiving complete and accurate submissions, and such submissions increase your chances of a timely reimbursement of project costs.

GFOA Best Practice
On February 22, 2008, the GFOA Executive Board approved a best practice developed by the Committee on Accounting, Auditing and Financial Reporting, Ensuring Adequate Documentation of Costs to Support Claims for Disaster Recovery Assistance (available at www.gofa.org). This document identified several steps the finance department should take before, during, and after a disaster, many of which have already been cited in this article.

Before the event, finance officers should establish formal policies and procedures; train both financial and nonfinancial staff; add emergency disaster clauses to contracts; review bids and contracts to ensure they will be in effect during an emergency; maintain inventories of emergency supplies; review employee compensation policies to determine if there should be any special compensation to non-hourly employees who may have to spend continuous days responding to an event; determine the roles, if any, of non-governmental organizations (both private sector and not-for-profit) in an emergency disaster, and document pre-event conditions.

During the event, it is critical to track employees’ and volunteers’ hours; the use of materials and supplies, and the use of equipment and other costs (such as meals, lodging, etc.). It is also important to track and manage contractors and other organizations assisting in the response effort.

After the event, agency audits should be sought as soon as possible. Projects should be classified (small or large) to maximize benefits and should be tracked at the project detail level (detailed staff and volunteer time and costs; detailed materials, supplies and equipment usage). Non-financial information (photos and maps, before and after the event) and correspondence (letters, memos, e-mails, transmissions, etc.) should be compiled and sorted for documentation in support of claims.

Conclusions
Working with FEMA can be both instructional and rewarding, and the process for seeking recovery of costs associated with an emergency disaster need not be onerous. As finance officers, we have all been trained and have had experience in sound accounting and financial reporting practices – the need to be prepared, the importance of establishing a practical and responsive chart of accounts and financial management system, the critical role that sound documentation plays in verifying and supporting transactions and reported amounts, and the ever-present need to ensure that systems are duplicated and restorable if lost or destroyed.

In short, the requirements of FEMA, or for that matter, any other federal agency, regarding recoveries and reimbursements, are merely an extension of what we already do for our organizations. And as with everything else we do as government finance officers, the GFOA provides its best practices and advisories, and other resources we need to do our job to the best of our ability.

Notes

Michael A. Genito is the commissioner of finance for the City of White Plains, New York. He has served as a member of the GFOA’s Executive Board and as chair of the GFOA’s Committee on Accounting, Auditing, and Financial Reporting, and is a reviewer in the GFOA’s Certificate of Achievement for Excellence in Financial Reporting program, the GFOA’s Distinguished Budget Presentation Award program and the GFOA’s Popular Annual Financial Reports program. Genito was among the first to receive the GFOA’s Certified Public Finance Officer designation and is a regular presenter at GFOA annual conferences.

Reprinted with permission of the Government Finance Officers Association, publisher of Government Finance Review, 203 N. LaSalle St., Suite 2700, Chicago, IL 60601-1210. (312-977-9700; fax: 312-977-4806; e-mail: GFR@gfoa.org; Web: www.gfoa.org).
The IRS and You
IRS Regulations, Programs, and Resources for State and Local Governments

By Dustin McDonald and Barrie Tabin Berger

From yield restriction and arbitrage rebate requirements to implementation of the Patient Protection and Affordable Care Act, state and local governments must comply with rules and regulations established by the Internal Revenue Service – but staying up to date on IRS proposed rules and locating and using IRS resources can be challenging. This article provides a summary of IRS actions and proposed rules and resources that state and local governments should be aware of, along with links to the many resources the IRS makes available to governments.

Office of Tax Exempt Bonds – Forums and Outreach
The Tax Exempt Bonds Division is part of the Governmental Entities division of the IRS Tax Exempt and Governmental Entities Division. The Tax Exempt Bonds Division’s mission is to administer the federal tax laws that apply to tax-advantaged bonds. As part of this mission, the IRS’ Office of Tax Exempt Bonds organizes telephone forums to advance its education and outreach program and help stakeholders understand and comply with laws that apply to tax-advantaged bond issuances. The Tax Exempt Bonds Division announces these telephone forums on its website (http://www.irs.gov/Tax-Exempt-Bonds) and e-mails notifications to those who subscribe to the Tax Exempt Bond Community Update. If you would like to receive e-mail notifications about future telephone forums and other Tax Exempt Bond Division announcements, you can subscribe at http://www.irs.gov/Tax-Exempt-Bonds/Subscription-to-Tax-Exempt-Bond-Community-News. Over the past year, the division has presented three phone forums of note for state and local governments, which are discussed below. The presentations from these forums are available on the main Tax Exempt Bond Division webpage under the TEB Archives link.

Voluntary Compliance and VCAP. This forum provided a general overview of voluntary compliance for tax-advantaged bonds and included an overview of the IRS’ Voluntary Closing Agreement Program. The Tax Exempt Bond Division administers VCAP to help governmental issuers resolve violations of the federal tax laws applicable to their tax-exempt bonds, tax credit bonds, or direct pay bonds. VCAP’s primary objective is to encourage issuers and other parties to bond transactions to exercise due diligence in complying with applicable federal tax laws and to provide a means of correcting tax violations as expeditiously as possible. The presentation also discussed the resolution standards for identified violations under Internal Revenue Manual section 7.2.3. A presentation covering this phone forum is available at http://www.irs.gov/Tax-Exempt-Bonds/Telephone-Forum-Voluntary-Compliance-and-VCAP.

The ongoing nature of these requirements means issuers must actively monitor compliance throughout the life of the bonds they issue, and the Tax Exempt Bond Division tells issuers that establishing and following written monitoring procedures makes them significantly less likely to face post-issuance tax problems than issuers without such procedures. The second part of Publication 5091 discusses remedies for issuers that voluntarily come forward to resolve a violation that cannot be rectified under the self-correction programs described in the Treasury regulations or other published guidance.

Primer on Monitoring Post-Issuance Compliance. This forum focused on the importance of issuers and conduit borrowers implementing post-issuance compliance procedures and regularly monitoring those procedures to ensure that their tax-advantaged bonds meet the tax requirements over the entire life of those bonds. A presentation covering this phone forum is available at http://www.irs.gov/Tax-Exempt-Bonds/Telephone-Forum-Primer-on-Monitoring-Post-Issuance-Compliance.

What’s Special about Schedule K (Form 990)? This phone forum provided information and resources for completing the Schedule K and touched on the importance of compliance monitoring procedures. The presentation provided an overview of Form 990, then focused on the Schedule K, and finally discussed the relationship between post-issuance compliance monitoring and completion of the Schedule K. A presentation covering this phone forum is available at http://www.irs.gov/Tax-Exempt-Bonds/Telephone-Forum-What%E2%80%99s-Special-About-Schedule-K-%28Form990%29. Additional links are included in the PowerPoint slide presentation for the forms, instructions, publications, and revenue procedures mentioned in this phone forum. Additional information on Form 990 and the other schedules is available on the web pages for the Exempt Organization Division of the IRS.
Upcoming Phone Forums. The Tax Exempt Bond Division will continue to host phone forums in the future that may include topics such as arbitrage compliance, private business use test, rebate concepts, or other technical topics; information will be posted on the division's website as it is finalized.

Build America Bond Subsidy Levels Reduced Again In 2014
In December 2013 the White House signed into law the Bipartisan Budget Act of 2013, which authorized spending levels on all federally administered programs for the remaining eight months of the new federal fiscal year. While the legislation eliminates approximately $63 billion in sequestration cuts that were scheduled for 2014 and 2015, it does not spare the reductions in subsidy payments for the Build America Bonds program. Created by the American Recovery and Reinvestment Act of 2009, the program permitted state and local governments to issue taxable bonds and receive subsidies at a rate of 35 percent of interest costs from the federal government. Nearly $182 billion in Build America Bonds were issued in 2009 and 2010. Beginning in 2012, however, Congress enacted legislation (the Budget Control Act of 2011) that established maximum federal spending caps and mandatory cuts for a variety of federal programs, including Build America Bonds. Under the legislation, subsidies for these bonds were reduced by 8.7 percent for 2013. These cuts were extended in 2014 under Bipartisan Budget Act at a rate of 7.2 percent and will continue through 2024, though likely at lower subsidy reduction rates.

Proposed Issue Price/Arbitrage Restriction Regulations
In September 2013 the IRS proposed regulations that would impose arbitrage restrictions on tax-exempt bonds. The regulations were developed to address IRS concerns that the current rules do not produce a representative price for bonds. The rules are also aimed at combatting the “flipping” of municipal bonds. Flipping occurs when underwriters sell bonds at lower prices to institutional customers (mutual funds, hedge funds, and insurance companies) to meet the current 10 percent of reasonably expected sales requirement, and then sell the remainder of the same issue at higher prices.

The proposed regulations would remove the 10 percent reasonable expectations standard for determining the issue price of publicly offered bonds, which is a key factor in determining the yield of a bond issue for purposes of issuer compliance with IRS arbitrage rebate and yield restriction requirements. As such, the issue price of bonds would no longer be based on the price at which 10 percent of those bonds would reasonably be expected to be sold to the general public, but on the actual price at which at least 25 percent of a given maturity of the bonds first sells to the general public. The GFOA is concerned that it may be difficult to have 25 percent of each maturity sold at the time of the sale, which could lead to underwriters pricing deals at higher rates to be able to market the bonds to meet the new 25 percent threshold.

The GFOA, along with many other municipal market participants, submitted comments to the IRS outlining these concerns with the proposal in December 2013. GFOA Governmental Debt Management Committee member Mark Kim also testified to these concerns at the IRS hearing on the proposed regulations on February 5, 2014. Kim also noted at the hearing that competitive sales are at a worse disadvantage under the proposal because the bonds cannot be presold. Other problems could arise as well, including that possibility that the tax certificate could

Finding IRS Resources
Following is a summary of the resources mentioned in this article:

- Information about the Tax Exempt Bonds Division can be found at http://www.irs.gov/Tax-Exempt-Bonds.
- Sign up to receive e-mail notifications about future telephone forums and other Tax Exempt Bond Division announcements at http://www.irs.gov/Tax-Exempt-Bonds/Subscription-to-Tax-Exempt-Bond-Community-News.
not be done at the time of sale, and that an issuer would not be able to develop vital investment strategies and arbitrage compliance tables without the issue price being determined with certainty on that day. Overall, the GFOA believes that these recommendations would significantly disrupt the bond market and the ability of state and local governments to efficiently finance capital projects at the lowest interest rates possible for their citizens. The GFOA’s official comment letter discussing the complete list of GFOA’s concerns is available at www.gfoa.org.

The Treasury Department, the IRS, and the Affordable Care Act

Since the 2010 enactment of the Patient Protection and Affordable Care Act, the GFOA has monitored the release of U.S. Department of Treasury and IRS regulations on implementation to determine the opportunities and impacts state and local governments face as employers. The Treasury and the IRS, in conjunction with the U.S. Department of Health and Human Services, have developed a number of useful resources for state and local governments since the ACA’s enactment, including several critical tools and additional proposed regulations that were released in 2013 and 2014.

On October 1, 2013, state exchanges, or marketplaces, opened to provide a place for individuals and small businesses, including smaller governments, to purchase health-care coverage (which would begin on January 1, 2014). Sixteen states and the District of Columbia currently operate their own exchanges, while 15 states have cooperative federal-state partnerships, and 19 have exchanges run by the Department of Health and Human Services. Large employers – defined as those with more than 100 employees – will not be eligible to purchase coverage through the exchanges until 2017, and then only at the discretion of their state.

To help communities take advantage of the new options in the health insurance marketplaces, Health and Human Services released a toolkit for local elected officials. The toolkit, which is available at http://marketplace.cms.gov, includes an overview of the ACA, a sample outreach and enrollment plan that can be tailored to individual communities, a listing of frequently asked questions and answers, resources and information on training sessions, contacts for HHS regional offices, and sample materials that can be used for newsletters, social media, and public events.

The health insurance marketplaces have helped implement one of the Affordable Care Act’s most sweeping changes,
the requirement that everyone in the United States, with certain exceptions, have health insurance coverage by January 1, 2014, or pay a penalty. While the individual mandate to purchase health insurance took effect on January 1, 2014, the ACA employer mandate did not. On July 2, 2013, the Obama Administration decided to delay the implementation of the act’s employer shared responsibility and reporting requirements for one year, until January 2015. (See “ACA Action Steps for 2014: Another Look at the Shared Responsibility Provisions” in the April 2014 issue of Government Finance Review for details about the shared responsibility provisions and the deadlines for meeting them.)

Administration officials noted that the delay would give employers more time to address the logistical challenges related to offering the appropriate level of health insurance coverage and complying with the requirements of reporting on the coverage offered to employees. On September 5, 2013, the Treasury Department and the IRS issued a proposed rule for health insurance information reporting by employers, which is available at www.federalregister.gov. A final rule is likely to be issued in the near future, in preparation for the full implementation of both the reporting and shared responsibility requirements on January 1, 2015.

On February 12, 2014 the Treasury Department and the IRS also issued final regulations implementing the employer shared responsibility provisions under the ACA that take effect in 2015. If employers decide not to offer insurance to their employees, they are required to make shared responsibility payments beginning in 2015 to help offset the taxpayer costs of the tax subsidy those employees will receive to help them purchase health insurance in a marketplace. The new regulations are designed to ensure that volunteer firefighters and emergency responders do not count as full-time employees for the purposes of providing health-care coverage under the Affordable Care Act. The final regulations also provide a “bright line” test for adjunct faculty to be included in an employer’s full time employee calculation, and the definition of seasonal employees is clarified, as far as determining full-time equivalency.

In addition, the regulations phase in the percentage of full-time workers to whom large employers (100 or more employees) need to offer coverage, from 70 percent in 2015 to 95 percent in 2016 and beyond. Employers in this category that do not meet these standards will be required to make an employer responsibility payment for 2015. Employers with 50-99 employees that do not offer quality, affordable health insurance to their full-time workers will also have an additional year – until 2016 – before any employer responsibility payments apply. However, employers will be required to report on their employees’ coverage in 2015. The full text of these final regulations is available at www.federalregister.gov.

Dustin McDonald is director of the GFOA’s Federal Liaison Center in Washington, D.C. Barrie Tabin Berger is assistant director of the center.

Reprinted with permission of the Government Finance Officers Association, publisher of Government Finance Review, 203 N. LaSalle St., Suite 2700, Chicago, IL 60601-1210. (312-977-9700; fax: 312-977-4806; e-mail: GFR@gfoa.org; Web: www.gfoa.org).
Are Safety and Loss Control Programs a Good Investment?

In recent weeks I have fielded questions from a couple of entities that belong to the risk-sharing pools concerning the effectiveness of their safety programs. As I visited with government leaders from those entities the central issue became readily apparent, “what is our return on investment for a safety program?” This definitely is not a new question in the safety field. For me, the first time that I was asked this question was while I was conducting one of my very first surveys on behalf of the risk-sharing pools back in January of 1995. It was a difficult question to answer back then and it really has not become much easier to answer today. Today however, I now have 20 years of experience in watching the positive results of proactive safety programs that are working for local governmental entities in South Dakota. Unfortunately, during those same years, I have also observed the costly results for some entities that have relied basically on “luck” or have only been reactive when it comes to safety.

In recent years, large organizations such as Liberty Mutual Insurance, the National Safety Council, the American Society of Safety Engineers and the Centers for Disease Control and Prevention have tried to quantify the “Return on Investment” (ROI) for safety. Some claim that for every dollar invested in safety the ROI can be anywhere from $3 to $6 depending on which study or article that you read. Some studies also indicate that there can be between $2 and $5 of indirect costs incurred for each $1 of direct costs. Keep in mind that insurance does not cover all of your expenses for a claim, only direct costs. There are approximately 100 different indirect costs that are not covered that could come directly out of your funds. Items like overtime paid and lost or decreased productivity due to the absence of an employee because of an injury are not going to be reimbursed. Even if you are unwilling to agree with these studies I think we can all agree on this; first and foremost, no one wants to see any employee get hurt.

Here are some solid financial numbers for you to consider. The frequency and severity of the claims experienced by your entity can directly affect the amount that you pay for coverage. For workers’ compensation, each entity has an experience modifier that takes into account your claims history for the past three years. If your history is good, a credit is applied. However, if your history is not good a debit is applied. For both workers’ compensation and liability, the underwriters and actuaries look at the loss ratios for the various lines of coverage that your entity has. A loss ratio is simply the dollars paid in for coverage versus the dollars paid out and/or reserved for claims over a given period. The benchmark is a loss ratio of less than 60%. If the loss ratio is greater than 60% there is a good chance that you are going to pay more for coverage. Unfortunately, these numbers are reactive rather than proactive as they deal with claims that have already occurred.

For members of the risk-sharing pools, here are some additional financial numbers to consider. Both Pools offer members a loss control credit for their safety efforts and for implementing the loss control recommendations that we make during the surveys that we conduct for their members. These credits are given to members who are trying to be proactive by trying to reduce the potential for claims and injuries.

Safety programs do take time and a commitment by your supervisors and employees. Recently I was visiting with a Mayor of a South Dakota city that belongs to both risk-sharing pools. I had recently visited with their
safety coordinator who had volunteered to oversee the city’s safety program in addition to their regularly assigned full-time duties. The purpose of our visit was to review the progress that they had made with their program. This city is really no different than any of the other cities that we work with. The demands for service continue to increase and yet there has not been a similar increase in the number of employees to provide these services. I was telling the Mayor how pleased I was with the program that they had developed and how much of a decrease that I had seen in the claims activity for both liability and workers’ compensation. I told him that we have used some of their programs as “best practices” for other cities to follow. He told me that he was very proud of what the city had accomplished and was quick to give credit to the safety coordinator as well as the supervisors and employees. He told me that they had made safety and loss control a priority within their community. Granted there has been an investment made by this city in the development and maintenance of this program, but I’ll bet if you ask them if they are getting a “Return on Investment” from their safety program you will get a positive reply.

I am proud to say that today several cities that we work with have developed outstanding safety programs. Each has become proactive with safety and loss control in their own way and they are not relying solely on “luck” to keep their employees and the financial assets of their cities safe. Please take a minute and review the status of the safety and loss control efforts for your entity. Ask yourself these questions. Do you have an organized safety and loss control program? Do you have written safety rules for employees? Are your supervisors enforcing your written rules? What type of training are you providing new employees? Are you conducting monthly safety meetings for all employees? Are you conducting routine self-inspections of your facilities? If you can answer yes to these questions then you are on the right track in providing your employees a safe work environment.

Remember safety is a top-down process. To be effective, a safety program has to have the support of the Mayor and governing board along with your department heads and supervisors. If you do not have a program, we can help you start one so you can begin to reap the benefits. For those of you that have a safety program, please feel free to use the many safety and loss control services that both risk-sharing pools provide for their members at no cost. To see a list of these services go to www.sdmlwcfund.com or www.sdpaaonline.org.

Doug Kirkus, Loss Control Consultant
South Dakota Public Assurance Alliance
SDML Workers’ Compensation Fund
dkirkus@safety-benefits.com
888-313-0839
Legislative business in Congress is divided between just over two dozen committees, each of which specializes in a specific policy area. At the beginning of each Congress, members are assigned to the committee or committees on which they will serve.

Last Congress, I served on the House Agriculture and Armed Services Committees. Within those committees, I was able to help write and pass the Farm Bill and two annual National Defense Authorization Acts (NDAA). With farm policy largely set for the next five years and a number of reforms made to defense policy through the last two NDAA’s, I felt I could have a greater impact for South Dakota on the Ways and Means Committee, which has jurisdiction over taxes, trade, Social Security, Medicare and much more. During the first week of January, I was officially welcomed as a member of the Committee and I’m already looking forward to the work that must be done.

The Ways and Means Committee is considered to be one of the most powerful committees in Congress and I will be the first representative from South Dakota to serve on it. It is also the oldest congressional committee, first gathering in 1789. Eight Presidents and eight Vice Presidents have served on this committee, as have four Supreme Court Justices.

The congressional agenda this year is jam-packed with efforts that fall under Ways and Means jurisdiction. One of the first places we’ll focus is expanding trade. Currently, South Dakota exports billions of dollars in goods and services annually, which supports nearly 125,000 jobs in the state. My goal is to grow these numbers even further by expanding our access to foreign markets.

Over the last few years, we’ve been looking at finalizing two new free-trade deals – the Trans Pacific Partnership with countries in the Asia-Pacific and the Transatlantic Trade Investment Partnership with the European Union. While Congress doesn’t negotiate the deals, we can help guide the discussion and we have the final say on whether to accept the agreement. All of this will go through Ways and Means.

In addition to trade, both Ways and Means leadership and the White House have shown a willingness to work together to simplify the tax code. Farmers and ranchers in South Dakota are often disproportionately impacted by bad tax policy, especially when it comes to Section 179 or the death tax.

After my dad passed away, my own family was impacted by the death tax. Like most farmers, everything we had was wrapped up in the land and machinery that was necessary for the business to continue. As a result, we took out a loan that impacted every decision we made for a decade. I understand the impact of these taxes and as one of the only voices from rural America on the Committee, I will do all I can to protect South Dakota families from the burdensome taxes that jeopardize the American Dream.

Tax simplification and trade expansion are two of Congress’s top agenda items this year. Beyond these two issue areas, I will play a big role in holding the IRS accountable, ensuring children within our foster care system are properly cared for, taking a look at unemployment compensation, and much more as a member of Ways and Means.

As South Dakota’s only voice in the 435-member House, I want to make sure our voice is heard and I’m confident we’re in the best position possible for that to happen.
Opportunity. That’s what educators and development officials are hoping to create for their high school students with the newly established Career & Technical Education (CTE) machinist program at the Sturgis Brown High School. Through two Future Fund grants totaling $189,967, awarded by Gov. Dennis Daugaard to the Meade School District and the Sturgis Economic Development Corp (SEDC), and an additional $99,999 from USDA Rural Development, the new CTE program is already looking to grow.

The new CTE machinist program will relocate from the high school to the Sturgis Industrial Park, a South Dakota Certified Ready Site, once the 5,100 square-foot incubator facility is complete in 2015. A portion of the facility will house the CTE machinist shop and classroom, in addition to offering space for industrial start-ups. According to Pat Kurtenbach, president, SEDC, it will have the capacity to offer training space for other Northern Hills high schools, and could benefit adult education as well.

“Metal-related manufacturing is a large part of Sturgis’s industrial sector and is a huge contributor to our economy each year,” said Kurtenbach. “These funds are helping to not only develop commercial and industrial growth, but ultimately it’s investing in the future—our future workforce.”

Because metal fabrication, welding and other metal-related manufacturing are key economic drivers for the Meade County economy, Kurtenbach says the new CTE program will have a profound impact on other offshoots of the metal-industry as well; everything from oil and motorcycles to the SHOT industry (Shooting, Hunting & Outdoors), which is another one of Sturgis’s major industries.

“Rather than looking elsewhere, we’re investing in a quality workforce and providing opportunities that are already here,” Kurtenbach said. “As students complete the CTE program, they also gain dual credits. This allows them advanced access to secondary education at a lower cost, which also means faster entry into the workforce. In addition, three local businesses, Bar-Sto Precision Machine, Horizon Machine and Legend Air Suspensions, are providing on-the-job-training through internship programs.

“But it doesn’t stop there. Entrepreneurs will have the opportunity to lease space in the new incubator facility, giving them a chance to excel and move up within their current company, or start their own, ultimately creating new positions for machinists and welders,” Kurtenbach added.

Kurtenbach says the metal-industry has created a sense of synergy in the community over the years. Sturgis Industrial Park businesses help each other out by sharing best practice tips and offering a helping hand when needed. Continuous relationship building is part of what has kept the industry prosperous.

“Ultimately it is our goal to show our students that opportunities are plentiful here in Sturgis and Meade County. Hopefully that encourages them to stay and tap into entrepreneurial opportunities here in the Black Hills,” said Kurtenbach. “Not only will this grow our existing companies, it will open doors for other companies to come and do business in South Dakota. Since the CTE program will soon relocate to our South Dakota Certified Ready Site, it gives potential prospects even more incentive to follow suit and do business with us.”

South Dakota Certified Ready Site to House New Career & Technical Education Program
American Council of Engineering Companies of South Dakota Members

Engineering for a better South Dakota since 1956

VISIT US! www.acecsd.org

The Right Solution For You
Environmental • Geotechnical • Materials • Forensics
Rapid City
(605) 388-0029
Sioux Falls
(605) 332-5371
www.amengtest.com

DGR Engineering
Providing Quality Engineering for over 60 years!

- Aviation
- Electrical Power
- Civil / Survey
- Water / Wastewater

Trusted. Professional. Solutions.
Rapid City, IA
712.672.2521
Sioux City, IA
712.266.1354
Ankeny, IA
515.962.3888
Sioux Falls, SD
402.539.4157
email: dgr@dgr.com - website: dgr.com

Civil/Transportation
Drainage Analysis & Systems
Land Use Development
Recreation
Surveying

Municipal Engineering
Water Treatment, Storage & Distribution
Wastewater Collection & Treatment
Planning • Design • Construction Administration

Eisenbraun & Associates
Professional Engineers & Surveyors

Solid Waste Management • Street Pavement Design
Water & Wastewater Systems • Mapping & Planning
Municipal Transportation Systems

215 Walnut Street
Yankton, SD 57078
605-665-8092
1-800-888-8307
Website: www.eaweb.com
Fax 605-665-0523

Brosz Engineering, Inc.
Architecture Engineering Surveying

3030 Airport Rd., Suite A
Box 23 • Pierre, SD 57501
Ph: 605.224.1123

Ideas transform communities

Sioux Falls 605.977.7740
Rapid City 605.791.6100
hdrinc.com

HRG Green
Phone 605.728.7805 Fax 605.338.6124 HRGGreen.com
431 N. Phillips Avenue, Suite 400
Sioux Falls, SD 57104
design + construct + own + operate
MARCH Community Events

March 1 - April 4
Land in Her Own Name exhibit
Brookings

March 3
Nickelback
Sioux Falls

March 6
Clint Black
Deadwood
Aberdeen Wings Hockey
Aberdeen

March 7
Aberdeen Wings Hockey
Aberdeen
Owl Moon Snowshoe Hike
Bruce

March 7 - March 8
Big Boy Toy Show
Watertown
Aberdeen Home Builders
14th Annual Home Show
Aberdeen

March 7 - March 10
Summit League Basketball Tournament
Sioux Falls

March 10
Simply Sintra: Lippa’s Tribute to Frank Sinatra
Aberdeen

March 13
Nikki Hill
Sioux Falls
Aberdeen Wings Hockey
Aberdeen

March 13 - March 14
Advantage RV Spring Camper Show
Watertown

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

March 14
Aberdeen Wings Hockey
Aberdeen

March 15
Simply Three Concert
Aberdeen

March 20
Aberdeen Wings Hockey
Aberdeen

William Weege Exhibit Reception
Brookings

March 21
James Valley Model Railroad Open House
Aberdeen

March 21 - March 22
Spring Craft Show
Watertown

March 24
Simply Three Concert
Aberdeen

March 28
WineFest Renaissance 2015
Aberdeen

For details visit www.travelsd.com.

SOUTH DAKOTA BASIC CODE
Affordable Codification for Small and Mid-Sized South Dakota Municipalities

A comprehensive model code of ordinances for municipalities featuring:

- Subject matter encountered by municipalities
- Annual state law updates
- A comprehensive index and a title devoted to your unique local ordinances
- Published by American Legal and the South Dakota Municipal League
- For more information call or e-mail deRicci Getty at 1-800-445-5588 or dgetty@amlegal.com
As a leading provider of solutions to the governmental market, you can count on Butler Machinery!

- Get Cat quality products along with local service and support
- Save valuable effort and budget dollars. Eliminate the time and costs associated with developing, advertising and soliciting bids; waiting for vendor responses; reviewing detailed proposals and awarding contracts.
- Manage risk. Avoid the unpredictability of a low-bid scenario by investing in equipment that delivers reliable performance, long life and low operating costs.
- Optimize employee productivity. Assign your staff to higher-priority tasks, leveraging the administrative work already done by others.

TAKE THE NEXT STEP
Ready to take advantage of this cooperative purchasing program?
• Visit http://govbidspec.cat.com
• Or contact Butler Machinery

©2013 Caterpillar. All Rights Reserved. CAT, CATERPILLAR, BUILT FOR IT, their respective logos, “Caterpillar Yellow,” the “Power Edge” trade dress as well as corporate and product identity used herein, are trademarks of Caterpillar and may not be used without permission. www.cat.com www.caterpillar.com
CLASSIFIED ADS POLICY: Member municipalities receive free insertions and free postings on the League website. Non-member advertisers are billed $50 per insertion. All ads are subject to editing if necessary. The next deadline is February 12 for the March 2015 issue. Email ads to carrie@sdmunicipalleague.org or fax to 605-224-8655. Visit www.sdmunicipalleague.org for more classifieds.

CHIEF OF POLICE: The City of Scotland, SD is taking applications for a full-time Chief of Police. Responsibilities include management of the police department personnel and policies, enforce city ordinances, police patrol and other law enforcement duties. High School Diploma or GED required. SD Certified Preferred. Salary is dependent on qualifications and experience. Applications and job descriptions can be picked up at the City Finance Office located at 530 Juniper Street, Scotland, SD or call 605-583-2320. Completed applications can be sent to City of Scotland, PO Box 316, Scotland, SD 57059. The position will remain open until filled.

DEPUTY FINANCE OFFICER: Pierre, SD. The City of Pierre is looking for a self-directed individual with strong motivation and willingness to take initiative in the position of Deputy Finance Officer to help lead the City’s Finance Office in achieving financial reliability and transparency. This position is ideal for an analytical and detail oriented candidate that is looking to be a part of a fast-paced, diverse, and hands-on team environment. The Deputy Finance Officer is responsible for the daily management of cash transactions and deposits of funds, monthly bank reconciliations, journal entry processing, accurate general ledger analysis, and monthly Departmental financial reports. Successful candidate will be instrumental in managing the fixed asset inventory, annual inventory verification process, and year-end comprehensive annual financial report, as well as work closely with business owners to manage the business licensing application and renewal process and accounts receivable processing. As second-in-command of the City Finance Office, in the absence of the Director, the Deputy is also responsible for Director duties including keeping the Mayor and City Administrator promptly informed of all pertinent matters, assist with customer complaints or concerns, and coordinating the Tuesday night Commission Meeting. Minimum Qualifications: Graduation from accredited college or university with a bachelor’s degree in Accounting, and 2 years experience in governmental accounting or an equivalent combination of education and experience. Knowledge of Governmental Accounting Standards and Generally Accepted Accounting Principles (GAAP). CPA Preferred. Salary: $61,597-$69,691 plus comprehensive benefit package. 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. E.O.E.

FINANCE DIRECTOR/CITY TREASURER: The City of Grand Island, NE, the county seat of Hall County, is the fourth largest community in Nebraska with more than 50,000 residents. With a strong mix of industrial, commercial and residential components to its regional economy, Grand Island is a steadily growing community in the Midwest. The Finance Director oversees the planning of the activities and operations of the Finance Department; coordinates assigned activities with other City departments and outside agencies; and provides policy, technical and administrative support to the Mayor, City Council and City Administrator. Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be: Experience: Increasingly responsible experience in accounting and finance including administrative and supervisory responsibility. Training: A Bachelor's degree from an accredited college or university with major course work in accounting, finance, business administration or related field. For more information and an on-line application visit: www.grand-island.com/jobs. Application deadline is February 23, 2015.

PUBLIC WORKS SUPERVISOR: The City of New Underwood is accepting applications for a Public Works Supervisor. Minimum Qualifications: High school graduate. Able to understand and effectively carry out oral or written instructions. Must have or be able to obtain within one year certificates required by the State of South Dakota to operate water and wastewater facilities; Class 1 Wastewater Treatment, Class 1 Water Distribution and Class 1 Wastewater Collection. Hold a valid South Dakota commercial driver's license or obtain one within the first 30 days and be able to be company vehicle insured.
Employment is contingent upon a pre-employment physical, drug screening and background check. Salary range is $11.00 to $16.00 an hour BOQ. Application and job description can be picked up at New Underwood City Hall, 423 S. “A” Ave, New Underwood, SD 57761 or online at www.newunderwood.com or call 605-754-6777. The City of New Underwood is an EOE.

UTILITY OPERATOR: Dakota Dunes Community Improvement District, a governmental agency, is taking applications for a full-time Utility Operator for its water and wastewater facilities. Candidate must have excellent customer service and be willing to learn. Candidate will be required to gain water treatment, water distribution, and sewer collection certification through work experience and training/testing. Wage range is $15.50 to $20.50 per hour, with an excellent benefits package. Application and full job description can be picked up at the Dakota Dunes Welcome Center at 335 Sioux Point Road, Suite 200, Dakota Dunes, SD 57049, or call 605-232-4211. Job application and full description are available at: http://www.dakotadunes.com/LocalGovernment/Jobs.cfm.

WATER TREATMENT PLANT FOREMAN: Watertown Municipal Utilities has a full-time opening for a Water Treatment Plant Foreman. Reporting to the Water Superintendent, this position is responsible for the technical and supervisory work in the direction of the municipal water treatment plant and related facilities. South Dakota Water Treatment Class III Certification and two years supervisory experience required. Salary commensurate with experience and qualifications. Wage range of $26.94 - $30.72. Excellent benefits package, including pension, health insurance, life insurance, 457 plan, paid sick leave and vacation. A completed application and resume, including salary history, references and a cover letter, are required. Job description and application are available at: Watertown Municipal Utilities, Attn: Human Resources, 901 – 4th Avenue SW, Watertown, SD 57201, E-mail: hr@watertownmu.com. Application and job description also available online at www.watertownmu.com. Position open until filled. EOE.

FOR SALE: The City of Wall/Wall Fire Department is offering for sale through “sealed bid” a 2002 Ford Excursion with 45,293 miles. Two options are available to bid; with accessories removed or the following accessories included: SVP SA450 Siren control with siren, JOTTO Desk Dash Council, Extend Bed 1200 lbs., Battery Tender, LED light Bar with switches. Bids will be accepted at the Wall City Finance Office, 501 Main Street, PO Box 314,
Wall SD 57790 until 4:00 pm on February 5th, 2015. The sealed bids will be opened on February 5th at 6:30 pm during the City Council meeting. The City of Wall reserves the right to reject any or all bids. For more information call 605-279-2563 or 605-515-1950 and ask for Jim.

FOR SALE: The City of Valley Springs is accepting sealed bids for a 1991 Case 580K Tractor/Loader, 4 Wheel Drive, 7900 Hours, that was declared surplus property. Bids can be submitted to the City of Valley Springs, PO Box 118, Valley Springs, SD 57068 or to the Finance Office at 401 Broadway Ave, Valley Springs, SD. For additional information, please contact Ryan Nussbaum, Public Works at 605-212-9368. Sealed bids will be received until February 10th at 2 pm. Bids will be opened and awarded at the regular Board of Commissioners meeting on February 10th at 6:30 pm at Valley Springs City Hall, 401 Broadway Ave, Valley Springs, SD. The City of Valley Springs reserves the right to reject any or all bids and to waive any irregularities therein and reserves the right to award sale to the highest responsible bidder as they so determine.

FOR SALE: The City of Pierre is offering for sale through sealed bid a Used 2007 Volvo BL 70 Backhoe, Model BL70, Approximately 2900 hours, New Tires, New rebuilt cylinder, Excellent Condition. Sealed bids will be received at 222 E Dakota Avenue, Pierre, SD 57501, until 1:30 PM, Central Time, Thursday, February 26, 2015. The City of Pierre reserves the right to reject any or all bids. For more information on the Loader contact Dane at 605-773-7448. Specifications and bid proposal form can be obtained from City Finance Office at twila.hight@ci.pierre.sd.us. or 605-773-3063.

FOR SALE: The City of Platte is selling by sealed bids a 2006 Ford Crown Vic police car with 73,521 miles in good condition. Items included with the car are: a light bar, spotlight, the middle counsel which includes siren, horn, speaker, and light switch, a shotgun rack, car cage, and a police trunk pack. For more information please contact Chief Brandon Semmler at 605-207-0140. Please submit bids to City of Platte, Shauna Meyerink, PO Box 236, Platte, SD 57369, by April 2nd at 5:00 p.m.

FOR SALE: The Town of Keystone, is accepting sealed bids on a Pedestrian Trail Bridge, 7'-8' wide and 70' long. Contact City Hall in Keystone, for more information, 605-666-4827. Can send a picture upon request.

Visit www.sdmunicipalleague.org for more classifieds.
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 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) If no one, including the incumbent, files a nominating petition, a vacancy is created and is filled by appointment or special election. (SDCL 9-13-14.1; 9-13-14.2) 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

---

**Municipal Calendar**

<table>
<thead>
<tr>
<th>February 2015</th>
<th>March 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>S  M  T  W  T  F  S</td>
<td>S  M  T  W  T  F  S</td>
</tr>
<tr>
<td>1  2  3  4  5  6  7</td>
<td>1  2  3  4  5  6  7</td>
</tr>
<tr>
<td>8  9  10 11 12 13 14</td>
<td>8  9  10 11 12 13 14</td>
</tr>
<tr>
<td>15 16 17 18 19 20 21</td>
<td>15 16 17 18 19 20 21</td>
</tr>
<tr>
<td>22 23 24 25 26 27 28</td>
<td>22 23 24 25 26 27 28</td>
</tr>
</tbody>
</table>

---

**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

---

**Water Treatment, Storage & Distribution**

**Wastewater Collection & Treatment**

**Street & Highway Design**

**Drainage Analysis & Systems**

**Bridge Design & Inspection**

**Land & Site Development**

**Surveying**

**Municipal Architecture/Recreation**

**For All Your Municipal Needs**

**BANNER**

Engineering | Architecture | Surveying

www.bannerassociates.com

---

**Success**

**Teamwork**

**Inspiration**

**Motivation**

**Innovation**

**Leadership**

**Vision**

Brookings, SD
Sioux Falls, SD
Milbank, SD
Vermillion, SD
Rapid City, SD
Toll Free 1.855.323.6342
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.

With GROWTH comes RESPONSIBILITY.

Being part of the South Dakota Business Community means being responsible to YOU.

Aviation
Streets and Highways
Sanitary Sewer and Water Utilities
Storm Water
Construction Services
Wetland Delineation/Mitigation
Environmental
Water Treatment
Wastewater Treatment
Traffic/Transportation
Bridges
Asset Management
GIS

14TH STREET IMPROVEMENTS
MINNESOTA AVENUE TO PHILLIPS AVENUE
SIoux FALLS, SOUTH DAKOTA

For all your engineering needs contact
Alec Boyce
aboyce@sehinc.com

Mike Kuno, PE
mkuno@sehinc.com

Eric Hanson, PE
ehanson@sehinc.com

Rocky Keehn, PE
rkeehn@sehinc.com

SEH
Building a Better World for All of Us®
Engineers | Architects | Planners | Scientists
605.330.7000
800.325.2055
sehinc.com
South Dakota Public Assurance Alliance

Our Mission:
To provide exceptional coverage and service to our Members, ensuring stable rates and risk reduction for South Dakota’s future.

We offer broad specialized coverage to public entities as follows:

- General Liability
- Automobile Liability
- Automobile Physical Damage
- Public Officials Liability
- Law Enforcement Liability
- Property
- Boiler and Equipment Breakdown
- Enhanced Crime
- Cyber Liability

Member-Owned, Protecting Local Government Assets since 1987

For More Information contact the SDPAA at 800-658-3633 Option #2 or at sdpaonline.org

Specializing in Workers’ Compensation for Public Entities

- Stable Rates
- Financial Stability
- Investments in SD Banks
- Free Loss Control

For more information, contact:

Insurance Benefits Incorporated
605-334-7252
Email: info@sdmlwcfund.com
www.sdmlwcfund.com

Sponsored by

South Dakota Municipal League