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A Citizen's Handbook: South Dakota Governmental Finance and Employment

A. O. Lockner

G. D. Rose

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A Citizen's Handbook

**South Dakota
Governmental
Finance and Employment**

By
Allyn O. Lockner,
associate professor,
and
Gordon D. Rose,
associate professor

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Agricultural Experiment Station
South Dakota State University, Brookings

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PURPOSE OF THIS PUBLICATION

South Dakotans differ in what they want their state and local governments to do and how and when they want it done. These differences arise with respect to public education, highways, public health, public welfare, fire and police protection, property taxation, sales taxation, tax reform, borrowing and many other operations of government. All too often, the differences stem as much from conflicting and incomplete information as from differing values. The less South Dakotans know about what state and local governments are doing and why, the more likely they are to become indifferent and even dissatisfied about these governments.

This publication can assist South Dakotans to obtain

HOW TO USE THIS PUBLICATION

How should this publication be used? First, turn to the list of tables in the "Contents" section and locate the table heading about the subject in which you are interested. Read the title of the table carefully. If you are in doubt about the meaning of some terms appearing in the title of the table or elsewhere in this publication, look for definitions in the section "Definitions of Terms." The terms are listed alphabetically. Second, turn to the table and you will find data presented for recent years. Study the table carefully. Make comparisons among and between the

a better understanding of, and to engage in more active participation in their state and local governments. This understanding and participation require data and a certain amount of interpretative information on the operations of state and local governments in South Dakota. This publication will not answer all questions. Yet, it will answer many questions and provide the basis for further exploration of the operations of state and local governments in South Dakota.

The development of this publication was funded by the Senior Scientists Support Program of the College of Agriculture and Biological Sciences at South Dakota State University. Beverly Burchill and Lori Kalsbeck provided assistance by gathering, organizing and recording the data.

tables. In this way, you will obtain a picture of the operation of state and local governments in South Dakota.

The footnotes at the bottom of each table indicate the sources of the data. If you desire to obtain copies of this source material, those published by the U. S. Bureau of the Census are for sale by the Superintendent of Documents, U. S. Government Printing Office, Washington, D. C., 20402. Those sources published by state agencies can be obtained from the agencies in Pierre, South Dakota 57501.

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TABLE 1
DIRECT GENERAL EXPENDITURE OF STATE AND LOCAL GOVERNMENTS, BY FUNCTION, IN SELECTED FISCAL YEARS
(Millions of Dollars)

Function	1964-65 ^a			1966-67 ^b			1967-68 ^c			1968-69 ^d		
	State	Local	Total	State	Local	Total	State	Local	Total	State	Local	Total
Direct general expenditure for all functions												
Total	154.0	139.2	293.2	166.6	165.7	332.4	183.3	185.1	368.4	192.4	203.4	395.8
Other than capital outlay	82.0	117.1	199.1	107.7	136.2	243.8	118.0	156.4	274.4	132.2	165.7	297.9
Direct general expenditure by function												
Education												
Total	31.3	82.2	113.5	46.1	102.1	148.2	53.8	116.5	170.4	59.3	124.6	183.9
Other than capital outlay	25.2	70.8	96.0	39.1	85.8	124.9	46.1	103.1	149.2	51.1	104.8	155.9
Local schools												
Total	-	82.2	82.2	-	102.1	102.1	-	116.5	116.5	-	124.6	124.6
Other than capital outlay	-	70.8	70.8	-	85.8	85.8	-	103.1	103.1	-	104.8	104.8
Instit. of higher education	29.1	-	29.1	41.1	-	41.1	47.5	-	47.5	53.8	-	53.8
Other education	2.2	-	2.2	5.0	-	5.0	6.3	-	6.3	5.6	-	5.6
Highways												
Total	74.8	23.1	97.9	63.7	23.4	87.1	68.1	24.2	92.4	65.1	28.1	93.2
Other than capital outlay	11.1	17.2	28.3	14.1	17.1	31.2	15.4	16.1	31.5	17.1	18.8	35.9
Public welfare	15.6	1.7	17.4	19.6	1.8	21.4	21.3	1.5	22.8	24.3	1.7	26.0
Health and hospitals												
Total	6.4	3.1	9.5	7.7	2.3	10.0	9.3	2.3	11.6	9.1	3.7	12.8
Other than capital outlay	6.3	1.7	8.0	7.1	2.2	9.4	7.2	2.3	9.5	7.7	3.6	11.3
Police protection	1.4	4.2	5.6	1.9	4.3	6.2	1.9	4.5	6.4	1.9	5.4	7.3
Fire protection	-	1.6	1.6	-	1.9	1.9	-	1.9	1.9	-	2.1	2.1
Sewerage												
Total	-	2.4	2.4	-	5.7	5.7	-	5.2	5.2	-	4.9	4.9
Other than capital outlay	-	0.9	0.9	-	1.3	1.3	-	1.1	1.1	-	1.0	1.0
Sanitation other than sewerage	-	0.8	0.8	-	0.8	0.8	-	0.9	0.9	-	1.2	1.2
Local parks and recreation	-	1.9	1.9	-	2.7	2.7	-	2.3	2.3	-	3.4	3.4
Financial administration	1.4	3.7	5.1	2.3	3.8	6.0	2.1	4.2	6.3	2.6	4.5	7.1
General control	1.2	3.8	5.0	1.5	4.2	5.7	1.5	5.1	6.6	1.9	5.5	7.4
Interest on general debt	0.3	1.8	2.1	0.5	2.0	2.6	0.7	2.0	2.7	0.9	2.5	3.4
All other general expenditure	21.5	9.0	30.5	23.3	10.8	34.2	24.5	14.3	38.8	27.2	15.7	42.9

^aU.S. Bureau of the Census, Governmental Finances in 1964-65, Series GF-No. 6, Table 18, pp. 38-39.

^bU.S. Bureau of the Census, Governmental Finances in 1966-67, Series GF67-No. 3, Table 18, pp. 38-39.

^cU.S. Bureau of the Census, Governmental Finances in 1967-68, Series GF68-No. 5, Table 18, pp. 38-39.

^dU.S. Bureau of the Census, Governmental Finances in 1968-69, Series GF69-No. 5, Table 18, pp. 38-39.

TABLE 2
DIRECT AND INTERGOVERNMENTAL EXPENDITURE ON EDUCATION BY STATE GOVERNMENT IN SELECTED FISCAL YEARS
(Thousands of Dollars)

Function	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Education				
Total	41,374	65,210	74,653	81,225
Intergovernmental expenditure	10,091	19,066	20,812	21,907
Total direct expenditure	31,283	46,144	53,841	59,318
State institution of higher education				
Total	29,090	41,110	47,512	53,762
Current operation				
Total	23,031	34,039	39,765	45,562
Auxiliary enterprises	5,508	8,444	10,919	12,991
Other	17,523	25,595	28,846	32,571
Capital outlay				
Total	6,059	7,071	7,747	8,200
Construction only	4,751	6,059	6,572	7,015
Local schools				
Total	-	-	-	-
Current operation	-	-	-	-
Capital outlay	-	-	-	-
Other education				
Total	2,193	5,034	6,329	5,556
Current operation	1,961	4,543	5,564	4,532
Capital outlay	24	19	35	17
Assistance and subsidies	208	472	730	1,007

^aU.S. Bureau of the Census, Compendium of State Government Finances in 1965, Series GF-No. 4, Table 19, pp. 28-29.

^bU.S. Bureau of the Census, State Government Finances in 1967, Series GF67-No. 1, Table 9, pp. 29-30.

^cU.S. Bureau of the Census, State Government Finances in 1968, Series GF68-No. 3, Table 9, pp. 29-30.

^dU.S. Bureau of the Census, State Government Finances in 1969, Series GF69-No. 3, Table 9, pp. 28-29.

TABLE 3
DIRECT AND INTERGOVERNMENTAL EXPENDITURE ON HIGHWAYS BY STATE GOVERNMENT IN SELECTED FISCAL YEARS
(Thousands of Dollars)

Function	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Highways				
Total	76,870	66,033	70,656	67,800
Intergovernmental expenditure	2,098	2,370	2,516	2,660
Total direct expenditure	74,772	63,663	68,140	65,140
Regular highway facilities				
Total	74,772	63,663	68,140	65,140
Current operation	11,136	14,091	15,396	17,114
Capital outlay				
Total	63,636	49,572	52,744	48,026
Construction only	60,999	45,915	48,953	45,319

^aU.S. Bureau of the Census, Compendium of State Government Finances in 1965, Series GF-No. 4, Table 9, p. 30.

^bU.S. Bureau of the Census, State Government Finances in 1967, Series GF67-No. 1, Table 9, p. 31.

^cU.S. Bureau of the Census, State Government Finances in 1968, Series GF68-No. 3, Table 9, p. 31.

^dU.S. Bureau of the Census, State Government Finances in 1969, Series GF69-No. 3, Table 9, p. 30.

TABLE 4
DIRECT AND INTERGOVERNMENTAL EXPENDITURE ON PUBLIC WELFARE BY STATE GOVERNMENT,
IN SELECTED FISCAL YEARS
(Thousands of Dollars)

Function	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Public Welfare				
Total	15,763	19,695	21,400	24,422
Intergovernmental expenditure				
Total	134	110	112	116
Categorical assistance programs	47	-	-	-
Other	87	110	112	116
Direct expenditure				
Total	15,629	19,585	21,288	24,306
Cash assistance payments				
Total	11,154	11,600	12,523	14,213
Categorical assistance programs	11,154	11,600	12,523	14,213
Other	-	-	-	-
Vendor payments				
For medical care	1,662	4,311	6,669	7,759
Other	7	3	-	-
State welfare institutions	528	520	605	590
Other public welfare	2,278	3,151	1,491	1,744

^aU.S. Bureau of the Census, Compendium of State Government in 1965, Series GF-No. 4, Table 9, p. 31.

^bU.S. Bureau of the Census, State Government Finances in 1967, Series GF67-No. 1, Table 9, p. 32.

^cU.S. Bureau of the Census, State Government Finances in 1968, Series GF68-No. 3, Table 9, p. 32.

^dU.S. Bureau of the Census, State Government Finances in 1969, Series GF69-No. 3, Table 9, p. 31.

TABLE 5
DIRECT AND INTERGOVERNMENTAL EXPENDITURE ON HEALTH AND HOSPITALS BY STATE GOVERNMENT,
IN SELECTED FISCAL YEARS
(Thousands of Dollars)

Function	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Hospitals and health				
Total	6,998	7,932	9,932	9,185
Hospitals				
Total	5,782	6,518	8,532	7,595
Intergovernmental expenditure	566	191	678	100
Total direct expenditure	5,216	6,327	7,854	7,495
Total state hospitals	5,216	6,327	7,854	7,495
Current operation of state hospitals				
Total	5,041	5,734	5,786	6,119
Mental Inst.				
Total	5,041	5,734	5,786	6,119
Regular mental hospitals	3,460	3,734	3,833	3,983
Other	1,581	2,000	1,953	2,136
General hospitals	-	-	-	-
Other	-	-	-	-
Capital outlay, state hospitals	175	593	2,068	1,376
Health	1,216	1,414	1,400	1,590

- ^aU.S. Bureau of the Census, Compendium of State Government Finances in 1965, Series GF-No. 4, Table 9, pp. 32-33.
^bU.S. Bureau of the Census, State Government Finances in 1967, Series GF67-No. 1, Table 9, pp. 33-34.
^cU.S. Bureau of the Census, State Government Finances in 1968, Series GF68-No. 3, Table 9, pp. 33-34.
^dU.S. Bureau of the Census, State Government Finances in 1969, Series GF69-No. 3, Table 9, pp. 32-33.

TABLE 6
CAPITAL OUTLAY OF STATE AND LOCAL GOVERNMENTS IN TOTAL AND FOR SELECTED FUNCTIONS,
IN SELECTED FISCAL YEARS
(Millions of Dollars)

Function	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Total capital outlay	99.0	91.7	97.5	100.4
General expenditure for capital outlay				
All general government functions	94.1	88.5	94.0	98.0
Education				
Total ^e	17.5	23.4	21.1	28.0
Local schools	11.4	16.3	13.4	19.8
Institutions of higher education	6.1	7.1	7.7	8.2
Highways	69.5	55.9	60.9	57.3
Health and hospitals	1.5	0.6	2.1	1.5
Sewerage	1.5	4.4	4.1	3.9
Local utilities				
Water supply systems	2.7	2.7	2.4	1.3
Other (electric, gas supply, transit systems)	2.2	0.4	1.1	1.1

^aU.S. Bureau of the Census, Governmental Finances in 1964-65, Series GF-No. 6, Table 20, p. 43.

^bU.S. Bureau of the Census, Governmental Finances in 1966-67, Series GF67-No. 3, Table 20, p. 43.

^cU.S. Bureau of the Census, Governmental Finances in 1967-68, Series GF68-No. 5, Table 20, p. 43.

^dU.S. Bureau of the Census, Governmental Finances in 1968-69, Series GF69-No. 5, Table 20, p. 43.

^eIncluding amounts of categories not shown separately.

TABLE 7
PER CAPITA AMOUNTS OF SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT GENERAL EXPENDITURES,
IN SELECTED FISCAL YEARS
(Dollars and Cents)

Function	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
General expenditure				
Total	417.01	493.13	560.66	600.55
Capital outlay	133.83	131.38	142.93	148.45
Other than capital outlay	283.18	361.75	417.72	452.09
Education				
Total	161.43	219.94	259.28	279.12
Capital outlay	24.92	34.66	32.19	42.52
Other than capital outlay	136.51	185.27	227.09	236.60
Local schools				
Total	116.93	151.47	177.33	189.11
Capital outlay	16.26	24.14	20.34	30.05
Other than capital outlay	100.66	127.33	156.99	159.06
Instit. of higher education	41.37	60.99	72.31	81.58
Other education	3.11	7.46	9.63	8.43
Highways				
Total	139.23	129.22	140.61	141.47
Capital outlay	98.91	82.89	92.68	86.98
Other than capital outlay	40.32	46.32	47.92	54.49
Public welfare	24.70	31.67	34.74	39.45
Health and hospitals				
Total	13.49	14.82	17.64	19.41
Capital outlay	2.11	.88	3.17	2.32
Other than capital outlay	11.37	13.93	14.47	17.09
Police protection	7.92	9.14	9.71	11.08
Fire protection	2.28	2.77	2.81	3.22
Sewerage				
Total	3.37	8.38	7.90	7.50
Capital outlay	2.14	6.51	6.29	5.98
Other than capital outlay	1.23	1.87	1.60	1.52
Sanitation other than sewerage	1.13	1.24	1.44	1.85
Local parks and recreation	2.68	3.98	3.52	5.19
Financial administration	7.30	8.97	9.65	10.73
General control	7.04	8.46	10.07	11.20
Interest on general debt	2.96	3.80	4.14	5.19
All other general expenditure	43.41	50.67	59.07	65.07

^aU.S. Bureau of the Census, Governmental Finances in 1964-65, Series GF-No. 6, Table 22, pp. 45-48.

^bU.S. Bureau of the Census, Governmental Finances in 1966-67, Series GF67-No. 3, Table 22, pp. 45-48.

^cU.S. Bureau of the Census, Governmental Finances in 1967-68, Series GF68-No. 5, Table 22, pp. 45-48.

^dU.S. Bureau of the Census, Governmental Finances in 1968-69, Series GF69-No. 5, Table 22, pp. 45-48.

TABLE 8
STATE AND LOCAL GOVERNMENT GENERAL EXPENDITURE, BY SELECTED
FUNCTIONS, PER \$1,000 OF PERSONAL INCOME, IN SELECTED FISCAL YEARS
(Dollars and Cents)

Function	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
All general expenditure	218.28	202.29	211.09	209.73
Education				
Total	84.50	90.22	97.62	97.48
Local schools only	61.21	62.14	66.76	66.04
Highways	72.88	53.01	52.94	49.40
Public welfare	12.93	12.99	13.08	13.78
Health and hospitals	7.06	6.08	6.64	6.78

^aU.S. Bureau of the Census, Governmental Finances in 1964-65, Series GF-No. 6, Table 24, p. 50.

^bU.S. Bureau of the Census, Governmental Finances in 1966-67, Series GF67-No. 3, Table 24, p. 50.

^cU.S. Bureau of the Census, Governmental Finances in 1967-68, Series GF68-No. 5, Table 24, p. 50.

^dU.S. Bureau of the Census, Governmental Finances in 1968-69, Series GF69-No. 5, Table 24, p. 50.

TABLE 9
 SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT GENERAL EXPENDITURES, BY LEVEL OF GOVERNMENT,
 IN SELECTED FISCAL YEARS
 (Millions of Dollars)

Item	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Direct general expenditure				
Total	293.2	332.4	368.4	395.8
State government	154.0	166.6	183.3	192.4
Local governments	139.2	165.7	185.1	203.4
Expenditure for personal services				
Total	118.2	146.5	160.7	176.7
State government	41.3	51.8	56.4	66.6
Local governments	76.9	94.7	104.3	110.2
State government percentage of ---				
Tax revenue	37.9	43.1	40.9	39.5
Direct general expenditure	52.5	50.1	49.7	48.6
Expenditure for personal services	34.9	35.3	35.1	37.6

^aU.S. Bureau of the Census, Governmental Finances in 1964-65, Series GF-No. 6, Table 25, p. 51.

^bU.S. Bureau of the Census, Governmental Finances in 1966-67, Series GF67-No. 3, Table 25, p. 51.

^cU.S. Bureau of the Census, Governmental Finances in 1967-68, Series GF68-No. 5, Table 25, p. 51.

^dU.S. Bureau of the Census, Governmental Finances in 1968-69, Series GF69-No. 5, Table 25, p. 51.

TABLE 10
STATE INTERGOVERNMENTAL EXPENDITURE, BY TYPE OF RECEIVING LOCAL GOVERNMENT AND BY FUNCTION,
IN SELECTED FISCAL YEARS
(Thousands of Dollars)

Type of Receiving Government and Function	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Total intergovernmental expenditure	15,147	24,571	28,655	28,818
Type of receiving government				
Counties	3,389	3,793	4,061	3,916
Municipalities	1,193	1,072	1,628	1,718
School districts	10,091	19,066	20,812	21,907
Townships	93	70	76	81
Special districts	-	-	-	-
Combined and unallocable	381	570	2,078	1,196
Function				
General local government support	1,592	1,896	1,966	2,137
Education	10,091	19,066	20,812	21,907
Highways	2,098	2,370	2,516	2,660
Public welfare	134	110	112	116
All other	1,232	1,129	3,249	1,998

^aU.S. Bureau of the Census, Compendium of State Government Finances in 1965, Series GF-No. 4, Table 10, p. 38.

^bU.S. Bureau of the Census, State Government Finances in 1967, Series GF67-No. 1, Table 10, p. 39.

^cU.S. Bureau of the Census, State Government Finances in 1968, Series GF68-No. 3, Table 10, p. 39.

^dU.S. Bureau of the Census, State Government Finances in 1969, Series GF69-No. 3, Table 10, p. 38.

TABLE 11
GENERAL REVENUE OF STATE AND LOCAL GOVERNMENTS, BY SOURCE, IN SELECTED FISCAL YEARS
(Millions of Dollars)

Source	1964-65 ^b			1966-67 ^c			1967-68 ^d			1968-69 ^e		
	State	Local	Total	State	Local	Total	State	Local	Total	State	Local	Total
General revenue												
Total	164.3	139.2	284.6	190.9	159.5	322.9	206.1	182.0	358.6	219.0	203.7	390.6
Intergovernmental revenue												
From federal government	67.3	3.0	70.3	68.1	4.0	72.1	79.7	3.8	83.5	83.0	5.8	88.8
Other (local-state and state-local)	3.5	15.3	^a	3.0	24.6	^a	1.4	28.2	^a	1.3	30.7	^a
All general revenue from own sources	93.5	120.8	214.3	119.8	130.9	250.7	125.1	150.0	275.1	134.6	167.2	301.8
Taxes												
Total	64.2	105.0	169.2	83.6	110.2	193.8	88.0	126.7	214.7	91.9	140.6	232.5
Property	-	98.3	98.3	-	104.1	104.1	-	119.4	119.4	-	134.2	134.2
Other	64.2	6.8	71.0	83.6	6.1	89.8	88.0	7.3	95.2	91.9	6.5	98.3
Charges and miscellaneous												
General revenue	29.3	15.8	45.1	36.1	20.7	56.9	37.1	23.3	60.4	42.8	26.6	69.3

^aDuplicate transactions between levels of government are excluded.

^bU.S. Bureau of the Census, Governmental Finances in 1964-65, Series GF-No. 6, Table 17, p. 33.

^cU.S. Bureau of the Census, Governmental Finances in 1966-67, Series GF67-No. 3, Table 17, p. 33.

^dU.S. Bureau of the Census, Governmental Finances in 1967-68, Series GF68-No. 5, Table 17, p. 33.

^eU.S. Department of Commerce, Governmental Finances in 1968-69, Series GF69-No. 5, Table 17, p. 33.

TABLE 12
REVENUE OF STATE GOVERNMENT, BY SOURCE OF INTERGOVERNMENTAL REVENUE, IN SELECTED FISCAL YEARS
(Millions of Dollars)

Source	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Intergovernmental revenue				
Total	70.8	71.1	81.1	84.3
Intergovernmental revenue from				
Federal government				
Total	67.3	68.1	79.7	83.0
Education	5.8	15.3	19.8	19.1
Highways	45.1	34.0	34.2	36.1
Public welfare	10.1	12.7	15.8	18.8
Health and hospitals	1.3	.8	1.9	1.3
Natural resources	2.1	2.0	3.0	3.4
Airports	.4	.6	1.2	.7
Employment security admin.	1.4	1.6	1.8	2.1
Other	1.0	1.2	1.9	1.5
Intergovernmental revenue from				
Local governments				
Total	3.5	3.0	1.4	1.3
Education	-	-	.005	-
Highways	2.4	1.7	.003	.003
Public welfare	-	.001	.001	.001
Health and hospitals	1.0	1.1	1.1	1.1
Other	.1	.1	.3	.2

^aU.S. Bureau of the Census, State Government Finances in 1965, GF-No. 4, Table 7, pp. 21-22.

^bU.S. Bureau of the Census, State Government Finances in 1967, Series GF67-No. 1, Table 7, pp. 22-23.

^cU.S. Bureau of the Census, State Government Finances in 1968, Series GF68-No. 3, Table 7, pp. 22-23.

^dU.S. Bureau of the Census, State Government Finances in 1969, Series GF69-No. 3, Table 7, pp. 21-22.

TABLE 13
REVENUE OF STATE GOVERNMENT, BY SOURCE OF TAXES, IN SELECTED FISCAL YEARS
(Millions of Dollars)

Source	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
Total taxes	64.2	83.6	88.0	91.9
Total sales and gross receipts taxes	49.9	67.8	71.4	74.9
General sales and gross receipts taxes - total	18.2	30.9	32.7	34.7
Selected sales and gross receipts taxes - total	31.7	36.9	38.7	40.2
Motor fuels	17.1	18.7	19.6	20.2
Alcoholic beverages	3.5	3.8	4.1	4.3
Tobacco products	4.0	5.3	5.2	5.2
Insurance	2.8	3.0	3.2	3.4
Public utilities	0.03	0.03	0.04	0.04
Parimutuels	1.0	1.1	1.1	1.3
Amusements	-	-	-	-
Other (Mainly tax on motor vehicles)	3.2	5.0	5.5	5.8
License taxes	12.1	13.2	14.3	14.8
Motor vehicle	8.4	9.7	9.9	10.2
Motor vehicle operators	.4	.2	.3	.3
Corporations in general	.07	.1	.2	.2
Public utilities	-	-	-	-
Alcoholic beverages	.7	.7	.7	.7
Amusements	-	-	-	-
Occupations & businesses, n.e.c.	1.0	1.2	1.4	1.4
Hunting and fishing	1.5	1.2	1.9	2.0
Other license taxes	.03	.03	.06	.05
Individual income	-	-	-	-
Corporation net income	.6	.6	.6	.6
Property	e	-	-	-
Death and gift	1.3	1.8	1.5	1.6
Severance	.3	.2	.2	.05
Poll	-	-	-	-
Document and stock transfer	-	-	-	-
Other	-	-	-	-

^aU.S. Bureau of the Census, Compendium of State Government Finances in 1965, Series GF-No. 4, Table 7, pp. 19-21.

^bU.S. Bureau of the Census, State Government Finances in 1967, Series GF67-No. 1, Table 7, pp. 20-22.

^cU.S. Bureau of the Census, State Government Finances in 1968, Series GF68-No. 3, Table 7, pp. 20-22.

^dU.S. Bureau of the Census, State Government Finances in 1969, Series GF69-No. 3, Table 7, pp. 19-21.

^eLess than \$500.00.

TABLE 14
 PER CAPITA AMOUNTS OF SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT GENERAL REVENUE,
 IN SELECTED FISCAL YEARS
 (Dollars and Cents)

Item	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
General revenue				
Total	404.86	479.01	545.74	592.77
From federal government	99.98	107.03	127.09	134.78
All general revenue from own source	304.87	371.98	418.65	457.99
Taxes				
Total	240.71	287.60	326.75	352.80
Property	139.76	154.43	181.78	203.57
Other	100.95	133.16	144.96	149.22
Charges and miscellaneous general revenue	64.15	84.37	91.90	105.19

^aU.S. Bureau of the Census, Government Finances in 1964-65, Series GF-No. 6, Table 22, p. 45.

^bU.S. Bureau of the Census, Government Finances in 1966-67, Series GF67-No. 3, Table 22, p. 45.

^cU.S. Bureau of the Census, Government Finances in 1967-68, Series GF68-No. 5, Table 22, p. 45.

^dU.S. Bureau of the Census, Government Finances in 1968-69, Series GF69-No. 5, Table 22, p. 45.

TABLE 15
RELATION OF SELECTED ITEMS OF STATE AND LOCAL GOVERNMENT GENERAL REVENUE TO PERSONAL INCOME,
IN SELECTED FISCAL YEARS
(Dollars and Cents)

Item	1964-65 ^a	1966-67 ^b	1967-68 ^c	1968-69 ^d
General revenue per \$1,000 of personal income				
Total	211.92	196.49	205.47	207.01
From Federal government	52.33	43.90	47.85	47.07
All state and local general revenue sources	159.58	152.59	157.62	159.94
Taxes				
Total	126.00	117.98	123.02	123.21
Property only	73.15	63.35	68.44	71.09
Charges and miscellaneous general revenue	33.58	34.61	34.60	36.73

^aU.S. Bureau of the Census, Governmental Finances in 1964-65, Series GF-No. 6, Table 24, p. 50.

^bU.S. Bureau of the Census, Governmental Finances in 1966-67, Series GF67-No. 3, Table 24, p. 50.

^cU.S. Bureau of the Census, Governmental Finances in 1967-68, Series GF68-No. 5, Table 24, p. 50.

^dU.S. Bureau of the Census, Governmental Finances in 1968-69, Series GF69-No. 5, Table 24, p. 50.

TABLE 16
NUMBER OF PUBLIC EMPLOYEES, BY LEVEL OF GOVERNMENT, DURING OCTOBER OF SELECTED YEARS

Level of Government	1965 ^a	1968 ^b	1969 ^c	1970 ^d
All employees (full-time and part-time)				
All governments	46,064	52,589	55,738	54,570
Federal (civilian) ^e	9,810	9,747	9,979	9,614
State and local governments				
Total	36,254	42,842	45,759	44,956
State	11,076	13,094	13,217	13,125
Local	25,178	29,748	32,542	31,831
Full-time equivalent employment of State and local governments				
Number				
Total	26,933	30,051	32,217	32,131
State	8,348	10,303	10,002	10,187
Local	18,585	19,748	22,215	21,944
Number per 10,000 population				
Total	383.1	457.3	488.8	482.8
State	118.7	156.8	151.7	153.0
Local	264.4	300.5	337.1	329.7

^aU.S. Bureau of the Census, Public Employment in 1965, Series GE-No. 2, Table 5, p. 10.

^bU.S. Bureau of the Census, Public Employment in 1968, Series GE68-No. 1, Table 5, p. 11.

^cU.S. Bureau of the Census, Public Employment in 1969, Series GE69-No. 1, Table 5, p. 11.

^dU.S. Bureau of the Census, Public Employment in 1970, Series GE70-No. 1, Table 5, p. 11.

^eFederal civilian employees as of June.

TABLE 17
STATE AND LOCAL GOVERNMENT PAYROLLS AND AVERAGE EARNINGS OF FULL-TIME STATE AND
LOCAL GOVERNMENT EMPLOYEES, DURING OCTOBER OF SELECTED YEARS

Level of Government	1965 ^a	1968 ^b	1969 ^c	1970 ^d
Amount of payroll (Thousands of Dollars)				
Total	11,093	14,807	16,868	17,629
State government	3,978	5,720	5,749	6,344
Local governments	7,115	9,086	11,120	11,286
Percent of October payroll				
State government	35.9	38.6	34.0	35.9
Local governments	64.1	61.3	65.9	64.0
Average earnings of full-time				
State and local government employees	415	496	526	552
Education employees				
All	445	558	573	599
Instructional personnel, Local schools	435	548	587	606
Instructional personnel, Institutions of higher education	942	1,072	1,136	1,178
Other than education employees	381	420	463	492

^aU.S. Bureau of the Census, Public Employment in 1965, Series GE-No. 2, Table 6, p. 11.

^bU.S. Bureau of the Census, Public Employment in 1968, Series GE68-No. 1, Table 6, p. 12.

^cU.S. Bureau of the Census, Public Employment in 1969, Series GE69-No. 1, Table 6, p. 12.

^dU.S. Bureau of the Census, Public Employment in 1970, Series GE70-No. 1, Table 6, p. 12.

TABLE 18
 FULL-TIME EQUIVALENT EMPLOYMENT OF STATE AND LOCAL GOVERNMENTS PER 10,000 INHABITANTS,
 BY FUNCTION, DURING OCTOBER OF SELECTED YEARS

Function	1965 ^a	1968 ^b	1969 ^c	1970 ^d
All functions	383.1	457.4	488.9	482.8
Education				
Total	207.8	251.2	284.0	274.2
Local schools				
Total	171.7	195.3	227.3	220.7
Instructional staff	129.4	146.2	169.0	160.2
Other	42.3	49.1	58.2	60.5
Institutions of higher education				
Total	33.6	51.7	53.5	48.9
Instructional staff	13.7	22.7	19.8	20.1
Other	19.8	29.0	33.7	28.7
Other education	2.5	4.1	3.2	4.7
Functions other than education				
Total	175.3	206.2	204.9	208.6
Highways	52.8	58.6	50.1	52.0
Public welfare	6.5	8.1	8.8	9.4
Hospitals	16.3	21.2	27.2	27.3
Health	2.7	3.8	4.0	3.9
Police protection	12.6	14.5	14.9	14.9
Local fire protection	3.6	4.0	4.0	4.1
Sewerage	1.4	1.8	1.7	2.0
Sanitation other than sewerage	2.6	2.5	2.3	2.1
Local parks and recreation	2.3	2.9	3.7	3.4
Natural resources	14.1	18.4	17.3	18.5
Correction	3.0	4.0	4.0	4.3
Local libraries	1.4	2.1	2.5	2.5
Employment security administration	2.6	3.1	3.3	3.6
Financial administration	14.8	18.1	18.8	16.8
General control	13.3	16.3	15.6	17.2
Local utilities				
Water supply	4.6	4.0	3.8	4.1
Other	2.9	2.5	2.9	3.2
State liquor stores	-	-	-	-

Table 18 (Continued)

Function	1965 ^a	1968 ^b	1969 ^c	1970 ^d
Other and unallocable	17.8	20.3	20.2	19.4
Exhibit: Estimated state population, July 1, in thousands	703	657	659	665

^aU.S. Bureau of the Census, Public Employment in 1965, Series GE-No. 2, Table 10, pp. 28-30.

^bU.S. Bureau of the Census, Public Employment in 1968, Series GE68-No. 1, Table 10, pp. 29-31.

^cU.S. Bureau of the Census, Public Employment in 1969, Series GE69-No. 1, Table 10, pp. 29-31.

^dU.S. Bureau of the Census, Public Employment in 1970, Series GE70-No. 1, Table 10, pp. 29-31.

TABLE 19

MAJOR CONSTITUTIONAL AND STATUTORY FEATURES OF SELECTED STATE AND LOCAL TAXES - ALCOHOLIC BEVERAGES TAXES

1. Base - A single occupational tax is levied upon manufacturers and wholesalers of alcoholic beverages computed on all alcoholic beverages purchased, received or imported from a distiller, manufacturer or foreign wholesaler for sale to a retail dealer. The report and payment of the tax is due in the Department of Revenue on or before the 25th day of the second month following the close of the month following the close of the reporting period which is the month in which the liquor was received. The commissioner of revenue may impose a requirement for a tax stamp to be fixed to the package of alcoholic beverages sold for use in this state if he deems it necessary to assure collection of the tax. License fees are also imposed.
2. Exemptions - The following alcoholic beverages sold by distillers, manufacturers and wholesalers are exempt from payment of the occupational tax:
 - a. Alcohol sold to Class L licensees (Class L - physicians, dentists, industrial manufacturers).
 - b. Sacramental wines.
 - c. Alcoholic beverages sold by Class A licensees for transportation in interstate commerce outside the state, or Class B licensees.

3. Rate -

Subject of Tax	Rate
Malt Beverages	
Low Point Beer - - - on each bbl. of 31 gals. - -	\$4.00
High Point Beer - - - on each bbl. of 31 gals. - -	8.00
Wines	
Light wines and diluted beverages (except sparkling wines): from 3 2/10% to 14% - - - on each gal. - - - - - - - - - - - - - -	.30
Wines and diluted beverages: from 14% to 20% (except sparkling wines) on each gal. -	.95
from 20% to 24% (including natural and artificial sparkling wines containing alcohol) - - - on each gal. - - - - - - - - - - - - - -	1.40
Distilled Spirits (any alcoholic beverage over 48 proof) - - - on each gal. - - - - - - - - - - - - - -	3.00

Source: State Department of Revenue, State Capitol, Pierre, South Dakota.

TABLE 20
 MAJOR CONSTITUTIONAL AND STATUTORY FEATURES OF SELECTED STATE AND LOCAL TAXES - CIGARETTE TAXES

1. Base -
 - a. Taxes are imposed on all cigarettes held in this state for sale by any person.
 - b. Taxes are based on the volume of cigarettes sold in the state.
2. Exemptions -
 - a. Sales that the State cannot tax under the Constitution or laws of the United States.
 - b. Exemption is granted in the case of cigarettes upon which the taxes have been paid.
3. Rates -

Class	Rate
Class A - cigarettes weighing not more than 3 lbs. per 1,000, per cigarette	6 mills per cigarette

Every person engaging in the business of selling cigarettes in the State, including any distributor or wholesaler, but not including retailers, must secure a license from the Commissioner of Revenue before engaging in business and a separate license is required for each wholesale outlet. The license fee is \$150.

Commerce Clearing House, Inc., South Dakota Tax Reporter, p. 5571, (current and looseleaf).

TABLE 21

MAJOR CONSTITUTIONAL AND STATUTORY FEATURES OF SELECTED STATE AND LOCAL TAXES - GASOLINE TAXES

1. Base - The motor fuel, tractor fuel, use fuel, and special use fuel taxes are all imposed on a gallonage basis.
2. Exemptions
 - a. Motor fuel which is reshipped from South Dakota and is not sold for use in South Dakota is exempt from the motor fuel tax.
 - b. The motor fuel tax does not apply to foreign or interstate commerce.
 - c. Motor fuel carried into the state in the fuel tank of a vehicle is exempt.
 - d. Tractor fuel for nonhighway use.
 - e. Sales to political subdivisions are exempt from the use fuel tax.
3. Rate of Tax -
 - a. A tax of 7¢ per gallon or fraction thereof is charged on all motor fuel sold or used in the state.
 - b. All tractor fuel used on the highways and all aircraft fuel are subject to a tax of 4¢ per gallon.
 - c. The rate of tax imposed on users of fuel by the Use Fuel Tax Act is 7¢ per gallon except liquefied petroleum gases, which is 6¢ per gallon.
 - d. Special use fuel dealers are allowed a deduction of 2% of the first \$1,000 of taxes collected and 1% of all tax collections over \$1,000.
 - e. Motor fuel dealers are allowed to deduct 4 1/2% of the first 2 1/2 million gallons received during the calendar year and 2% of the gallonage in excess of such amount.

Commerce Clearing House, Inc., South Dakota Tax Reporter, p. 4071, (current and looseleaf).

TABLE 22

MAJOR CONSTITUTIONAL AND STATUTORY FEATURES OF SELECTED STATE AND LOCAL TAXES - SALES AND USE TAXES

1. Base - The sales tax is imposed upon the privilege of engaging in business as a retailer. The use tax is imposed upon the use, storage or consumption in South Dakota of tangible personal property purchased after the effective date of the Use Tax Law.
2. Exemptions
 - a. Gross receipts from the sale of tangible and personal property which is exempt under the Federal and State Constitutions.
 - b. Transportation services.
 - c. Admissions to fairs, etc., and educational, religious, benevolent, fraternal and charitable activities.
 - d. Sales to Federal or State governments, municipal corporations and relief agencies.
 - e. Gasoline, motor fuel, use fuel, butter substitutes and cigarettes, already taxed.
 - f. Exchange of processed agricultural products for unprocessed agricultural products.
 - g. Motor fuel, including kerosene, tractor fuel, liquefied petroleum gas and distillate used for agricultural purposes.
 - h. Isolated or occasional sales.
 - i. Sales to religious, educational institutions and nonprofit charity hospitals.
 - j. Sales of livestock and live poultry.
 - k. Sales to instrumentalities of the armed forces.
 - l. Sales of commercial fertilizer of over 500 pounds for agricultural purposes.
 - m. Sales of seed legumes, seed grasses and seed grain when 25 pounds or more are sold in one lot.
 - n. These sales tax exemptions apply equally to services.
 - o. Use tax exemptions include property subject to the sales tax.
 - p. Motor vehicles.
 - q. Property exempt under the Federal and State Constitutions.

Table 22 (Continued)

- r. Items already taxed.
 - s. Property of nonresidents.
 - t. Property to be compounded or manufactured.
 - u. Fuel.
 - v. Motor fuel including kerosene, tractor fuel, liquefied petroleum gas and distillate used for agricultural purposes.
 - w. The sales of utility services to religious, educational and institutions and nonprofit charity hospitals.
 - x. Nor does the use tax apply to drilling rigs exploring deeper than 3,000 feet.
 - y. Nor to property brought into the state to repair interstate carrying equipment which does not itself enter South Dakota.
3. Rate of Tax - The sales and use tax is 4%, except that sale of machinery or irrigation equipment used exclusively for agricultural purposes is taxed at 2%, while public utilities, admissions, mechanical devices, and lodging establishments are based on gross receipts at 3%.

Commerce Clearing House, Inc., South Dakota Tax Reporter, pp. 6071-6072, (current and looseleaf).

TABLE 23

MAJOR CONSTITUTIONAL AND STATUTORY FEATURES OF SELECTED STATE AND LOCAL TAXES - PROPERTY TAXES

1. Base - All real and personal property in the state is subject to tax. All property is assessed at its true and full value in money, but only 60% of the assessed value shall be taken as taxable value.
2. Exemptions
 - a. Exemption is provided for properties of the Federal, State and local governments.
 - b. Agricultural and horticultural societies.
 - c. Educational property used exclusively for instructional or administrative purposes.
 - d. Intransit property.
 - e. Charitable property.
 - f. Cemetery lots.
 - g. Homesteads (exempt from State taxes only).
 - h. Registered aircraft.
 - i. Licensed motor vehicles.
 - j. Mobile homes in dealers' inventories.
 - k. Trucks transporting local products.
 - l. Livestock destroyed on or before May 15th by flood, fire, storm, disease, disaster or unavoidable casualty.
 - m. Banks and trust companies otherwise taxed.
 - n. Noninterest drawing deposits.
 - o. Insurance companies subject to gross premiums tax.
 - p. Rural electric companies, express companies, private car lines and rural telephone companies subject to gross receipts taxes.
 - q. Property used for public highways.

Table 23 (Continued)

3. Rate of tax -

- a. Two mills on each dollar of assessed valuation of all taxable property in the state taxed for state purposes.
- b. The rate of county tax levies varies from 5 mills to 10 mills, depending upon the total assessed valuation of taxable property within the county.
- c. Unorganized county levies may not exceed 5 mills on the dollar provided that by unanimous vote of the county commissioners an additional 2 mills may be levied in counties of more than 4,500 population and an additional 1/2 mill may be levied for fire protection.
- d. Township levies may not exceed 5 mills on the dollar.
- e. The mill levy on agricultural property for any school district may not exceed 24 mills.
- f. School district maximum levies vary from 20 to 40 mills.
- g. Cities and towns may not levy taxes in excess of 15 mills on the dollar of assessed valuation but municipalities are authorized to levy an additional 2 mills for snow removal operations and damage and purchase of snow removal equipment.
- h. Raw honey is taxed at the rate of 1/8 of a mill per 20 pounds received or handled during the preceding year and unprocessed beets are taxed at the rate of 5/8 of a mill per ton owned, stored, received or handled during the preceding year.
- i. A special tax of 4¢ per head on all sheep and 1¢ per head on all cattle is authorized for predatory animal control.
- j. The tax on money and credits is imposed at the rate of 4 mills on each dollar; first \$15,000 is exempt.
- k. Flight property is taxed at the average mill rate.
- l. Mobile homes are taxed at the mill rate of the districts in which they are located but the tax may be prorated if the mobile homes are purchased or moved into the state during the year.

Commerce Clearing House, Inc., South Dakota Tax Reporter, pp. 2071-2072, (Current and looseleaf).

TABLE 24
 AGGREGATE PROPERTY TAX RATES PER \$1,000 OF ASSESSED VALUATION IN SELECTED MUNICIPALITIES,
 IN SELECTED FISCAL YEARS
 (Dollars and Cents)

Municipality and County	1967 ^a	1968 ^b	1969 ^c	1970 ^d
Aberdeen (Brown)	84.06	84.54	94.33	90.75
Belle Fourche (Butte)	78.48	77.36	61.81	78.76
Brookings (Brookings)	59.54	64.51	68.62	71.07
Canton (Lincoln)	68.59	74.97	70.88	70.80
Chamberlain (Brule)	74.02	76.10	76.10	71.29
Custer (Custer)	76.44	78.05	74.47	69.51
Deadwood (Lawrence)	84.39	86.73	85.13	86.50
Flandreau (Moody)	62.75	64.31	64.31	64.10
Fort Pierre (Stanley)	52.96	50.97	51.89	51.71
Hot Springs (Fall River)	-	81.12	81.12	80.87
Huron (Beadle)	88.01	86.68	88.96	84.93
Lead (Lawrence)	70.40	70.99	73.94	73.65
Lemmon (Perkins)	72.07	80.53	65.58	63.95
Madison (Lake)	61.33	71.54	77.42	74.97
Milbank (Grant)	64.57	-	-	69.04
Miller (Hand)	-	-	-	72.58
Mitchell (Davison)	67.76	69.61	73.65	74.77
Mobridge (Walworth)	71.46	73.53	74.86	76.47
Pierre (Hughes)	63.06	67.09	71.20	68.91
Rapid City (Pennington)	84.69	86.08	75.81	77.29
Redfield (Spink)	70.24	74.75	75.99	76.44
Sioux Falls (Minnehaha)	80.63	81.40	77.19	73.26
Sisseton (Roberts)	77.83	-	-	-
Spearfish (Lawrence)	81.39	81.13	82.95	84.86
Sturgis (Meade)	69.49	72.50	74.85	77.11
Vermillion (Clay)	58.89	-	-	-
Watertown (Codington)	70.17	71.14	71.14	75.71
Webster (Day)	60.25	-	-	76.38
Winner (Tripp)	-	52.82	-	51.60
Yankton (Yankton)	60.56	63.30	65.62	60.99

^aCommerce Clearing House, Inc., South Dakota Tax Reporter, pp. 71-001, (current and looseleaf).

^{b, c, d}Commerce Clearing House, Inc., South Dakota Tax Reporter, pp. 7011 and 7012, (current and looseleaf).

TABLE 25
 COUNTY AVERAGE ASSESSMENT-SALES RATIOS, IN SELECTED FISCAL YEARS

County	1967-68 ^a			1968-69 ^b			1969-70 ^c		
	Average Rural	Average Urban	County Average Weighted Ratio	Average Rural	Average Urban	County Average Weighted Ratio	Average Rural	Average Urban	County Average Weighted Ratio
Aurora	41.5	50.7	42.4	38.2	49.5	39.2	39.5	48.0	40.3
Beadle	43.5	42.0	42.8	37.5	43.0	40.1	36.5	42.0	39.0
Bennett	30.0	28.0	29.7	30.9	36.2	31.4	31.9	34.9	32.1
Bon Homme	44.5	49.0	45.4	43.9	49.1	44.9	38.3	46.4	39.8
Brookings	48.6	51.3	49.8	45.6	51.2	48.0	42.4	49.3	45.4
Brown	32.6	36.0	34.3	33.5	33.8	33.6	30.1	34.3	31.9
Brule	31.2	38.3	33.0	30.7	39.7	33.0	30.9	39.8	33.0
Buffalo	36.6	-	36.6	35.8	-	35.8	37.4	-	37.4
Butte	28.7	39.3	31.6	33.8	39.6	35.7	30.1	43.0	33.7
Campbell	42.1	51.4	43.3	33.1	61.8	35.7	38.4	57.1	40.2
Charles Mix	33.8	52.6	36.9	40.4	54.9	42.5	39.1	55.0	41.4
Clark	37.2	52.4	39.0	38.9	51.5	40.2	37.0	52.7	38.6
Clay	46.2	52.5	48.5	43.6	50.5	46.0	42.8	50.9	45.6
Codington	41.4	47.9	46.7	39.2	45.2	42.6	38.2	43.9	41.4
Corson	33.0	41.5	33.7	30.0	43.3	31.0	31.6	38.0	32.0
Custer	23.8	42.9	29.2	28.8	34.7	30.2	28.7	39.8	31.0
Davison	42.1	46.6	44.9	43.0	46.7	45.4	40.9	49.4	46.2
Day	36.5	51.2	39.2	42.4	53.8	44.3	39.8	51.4	41.7
Deuel	47.9	51.1	48.3	45.6	49.8	46.1	42.8	46.3	43.2
Dewey	23.1	39.4	32.3	26.0	41.9	27.6	27.2	44.6	28.7
Douglas	53.7	54.0	53.7	41.9	44.0	42.1	40.0	43.4	40.4
Edmunds	39.8	57.6	42.3	37.9	61.2	40.8	35.3	57.4	37.9
Fall River	27.8	41.0	32.4	32.0	41.1	35.5	32.7	42.3	36.2
Shannon	24.5	-	24.5	33.1	-	33.1	32.3	-	32.3
Faulk	48.7	45.2	48.2	46.2	48.0	46.4	43.2	46.6	43.6
Grant	51.9	49.9	51.3	47.3	48.9	47.7	44.7	47.2	45.4
Gregory	28.3	47.5	32.4	29.4	45.2	32.6	29.7	45.3	32.7
Haakon	26.0	47.5	27.9	28.3	47.0	29.3	29.0	45.8	30.2
Hamlin	45.8	55.1	47.2	44.3	53.1	45.7	40.8	52.0	42.5
Hand	28.9	42.6	30.7	37.1	44.0	38.0	33.2	49.7	35.0
Hanson	44.9	55.4	45.5	42.3	53.1	43.0	39.8	51.8	40.7
Harding	27.3	41.7	27.8	32.3	35.3	32.4	29.2	31.1	29.2
Hughes	42.8	50.9	47.6	40.9	50.8	46.8	37.0	51.0	45.2
Hutchinson	45.0	59.3	47.0	42.6	58.5	45.5	39.1	54.8	42.0
Hyde	32.6	44.5	34.3	31.5	42.3	32.9	31.6	44.6	32.7

Table 25 (Continued)

County	1967-68 ^a			1968-69 ^b			1969-70 ^c		
	Average Rural	Average Urban	County Average Weighted Ratio	Average Rural	Average Urban	County Average Weighted Ratio	Average Rural	Average Urban	County Average Weighted Ratio
Jackson	28.0	50.1	31.7	35.5	40.6	36.6	38.2	62.3	41.6
Washabaugh	21.5	-	21.5	27.2	-	27.2	30.7	-	30.7
Jerauld	40.0	48.7	41.4	37.3	46.6	38.8	35.7	45.3	37.2
Jones	38.1	42.9	38.7	39.4	45.4	40.2	38.5	42.5	39.0
Kingsbury	44.3	47.2	44.7	42.2	48.8	43.1	37.8	48.5	39.2
Lake	47.1	48.3	47.5	43.1	46.4	44.0	42.7	46.7	43.8
Lawrence	29.7	39.7	34.1	30.2	38.9	33.3	27.9	38.4	31.4
Lincoln	44.6	52.4	45.9	47.1	52.0	47.9	44.9	50.3	45.8
Lyman	24.5	38.2	25.1	31.2	37.3	31.5	33.8	34.2	33.8
McCook	41.4	50.2	42.9	41.6	46.3	42.4	38.0	45.5	39.2
McPherson	38.9	45.7	40.0	36.4	42.4	37.4	34.7	41.0	35.7
Marshall	51.2	48.1	50.6	43.9	54.0	45.4	37.1	47.7	38.6
Meade	33.4	49.1	36.5	33.5	42.3	35.3	32.7	42.2	34.4
Mellette	28.2	28.2	28.2	29.2	27.6	29.0	33.0	26.3	32.4
Miner	48.9	61.3	50.6	44.5	56.7	46.1	44.0	51.4	45.1
Minnehaha	37.1	36.8	36.9	33.2	36.8	35.7	34.6	38.2	37.1
Moody	44.3	44.9	44.4	42.9	45.0	43.1	39.6	44.4	40.2
Pennington	29.2	35.5	33.8	38.2	41.8	40.8	36.3	39.3	40.2
Perkins	37.5	44.3	38.7	29.5	44.5	31.4	30.8	42.1	32.3
Potter	40.0	46.1	41.3	36.8	46.0	38.7	38.4	46.1	40.0
Roberts	47.0	55.2	48.2	44.5	53.1	45.8	42.5	50.3	43.7
Sanborn	42.5	56.8	43.7	43.6	58.1	44.8	40.0	64.5	41.6
Spink	36.6	42.6	37.5	36.7	41.0	37.3	35.9	46.0	37.2
Stanley	44.2	60.2	46.1	39.0	59.1	40.5	39.2	64.9	41.6
Sully	31.6	56.9	32.7	33.8	53.3	34.6	33.4	58.5	34.3
Tripp	27.8	39.4	29.7	29.2	41.6	31.2	29.2	40.4	31.0
Todd	28.8	26.0	28.5	29.5	33.7	29.8	30.1	34.1	31.8
Turner	44.6	51.9	45.7	44.8	50.4	45.7	41.0	48.5	42.1
Union	38.2	39.7	38.5	41.8	41.7	41.8	39.3	42.9	39.9
Walworth	41.2	54.5	46.8	39.8	54.7	45.9	39.9	54.3	45.7
Yankton	51.0	53.2	52.0	52.9	55.5	54.0	48.8	54.4	51.3
Ziebach	29.4	33.5	29.6	28.2	35.7	28.3	28.8	43.4	29.3

^aDepartment of Revenue, South Dakota Eleventh Annual Report Sales Ratio, 1968, pp. 5-6.

^bDepartment of Revenue, South Dakota Twelfth Annual Report Sales Ratio, 1969, pp. 1-2.

^cDepartment of Revenue, South Dakota Thirteenth Annual Report Sales Ratio, 1970, pp. 1-2.

TABLE 26
POPULATION OF THE STATE, COUNTIES AND MUNICIPALITIES: 1950, 1960, 1970

State, County and Municipality	1950 ^a	1960 ^b	1970 ^c
State Population	652,740	680,514	666,257
Counties			
Aurora	5,020	4,749	4,183
Beadle	21,082	21,682	20,877
Bennett	3,396	3,053	3,088
Bon Homme	9,440	9,229	8,577
Brookings	17,851	20,046	22,158
Brown	32,617	34,106	36,920
Brule	6,076	6,319	5,870
Buffalo	1,615	1,547	1,739
Butte	8,161	8,592	7,825
Campbell	4,046	3,531	2,866
Charles Mix	15,558	11,785	9,994
Clark	8,369	7,134	5,515
Clay	10,993	10,810	12,923
Codington	18,944	20,220	19,140
Corson	6,168	5,798	4,994
Custer	5,517	4,906	4,698
Davison	16,522	16,681	17,319
Day	12,294	10,516	8,713
Deuel	7,689	6,782	5,686
Dewey	4,916	5,257	5,170
Douglas	5,636	5,113	4,569
Edmunds	7,275	6,079	5,548
Fall River	10,439	10,688	7,505
Faulk	4,752	4,397	3,893
Grant	10,233	9,913	9,005
Gregory	8,556	7,399	6,710
Haakon	3,167	3,303	2,802
Hamlin	7,058	6,303	5,520
Hand	7,149	6,712	5,883
Hanson	4,896	4,584	3,781
Harding	2,289	2,371	1,855
Hughes	8,111	12,725	11,632
Hutchinson	11,423	11,085	10,379
Hyde	2,811	2,602	2,515

Table 26 (Continued)

State, County and Municipality	1950 ^a	1960 ^b	1970 ^c
Counties, continued			
Jackson	1,768	1,985	1,531
Jerauld	4,476	4,048	3,310
Jones	2,281	2,066	1,882
Kingsbury	9,962	9,227	7,657
Lake	11,792	11,764	11,456
Lawrence	16,648	17,075	17,453
Lincoln	12,767	12,371	11,761
Lyman	4,572	4,428	4,060
McCook	8,828	8,268	7,246
McPherson	7,071	5,821	5,022
Marshall	7,835	6,663	5,965
Meade	11,516	12,044	17,020
Mellette	3,046	2,664	2,420
Miner	6,268	5,398	4,454
Minnehaha	70,910	86,575	95,209
Moody	9,252	8,810	7,622
Pennington	34,053	58,195	59,349
Perkins	6,776	5,977	4,769
Potter	4,688	4,926	4,449
Roberts	14,929	13,190	11,678
Sanborn	5,142	4,641	3,697
Shannon	5,669	6,000	8,198
Spink	12,204	11,706	10,595
Stanley	2,055	4,085	2,457
Sully	2,713	2,607	2,362
Todd	4,758	4,661	6,606
Tripp	9,139	8,761	8,171
Turner	12,100	11,159	9,872
Union	10,792	10,197	9,643
Walworth	7,648	8,097	7,842
Washabaugh	1,551	1,042	1,389
Yankton	16,804	17,551	19,039
Ziebach	2,606	2,495	2,221
Municipalities			
Aberdeen	21,051	23,073	26,476
Belle Fourche	3,540	4,087	4,236
Brookings	7,764	10,558	13,717

Table 26 (Continued)

State, County and Municipality	1950 ^a	1960 ^b	1970 ^c
Municipalities, continued			
Canton	2,530	2,511	2,665
Chamberlain	1,912	2,598	2,626
Deadwood	3,288	3,045	2,409
Fort Pierre	951	2,649	1,448
Hot Springs	5,030	4,943	4,434
Huron	12,788	14,180	14,299
Lead	6,422	6,211	5,420
Madison	5,153	5,420	6,315
Milbank	2,982	3,500	3,727
Mitchell	12,123	12,555	13,425
Mobridge	3,753	4,391	4,545
Pierre	5,715	10,088	9,699
Rapid City	25,310	42,399	43,836
Redfield	2,655	2,952	2,943
Sioux Falls	52,696	65,466	72,488
Sisseton	2,871	3,218	3,094
Spearfish	2,755	3,682	4,661
Sturgis	3,471	4,639	4,536
Vermillion	5,337	6,102	9,128
Watertown	12,699	14,077	13,388
Winner	3,252	3,705	3,789
Yankton	7,709	9,279	11,919

^{a,b}U.S. Bureau of the Census, United States Census of Population 1960, Number of Inhabitants, South Dakota, Final Report PC (1)-43, Table 6, p. 14 and Table 8, p. 21.

^cU.S. Bureau of the Census, Final Population Count, 1970 Census of Population, Nov. 1970, PC (VI)-43, p. 1. This report under-reports the 1970 population for South Dakota, for Hamlin and Meade counties by 750, 348 and 402 respectively.

TABLE 27
POPULATION OF THE STATE, BY AGE, IN SELECTED YEARS
(excluding armed forces overseas)

Year	Total	Under 18 years	18 to 64 years	65 years and over
1965 ^a	703,000	274,000	352,000	77,000
1967 ^b	674,000	257,000	338,000	78,000
1968 ^c	657,000	247,000	330,000	79,000
1969 ^d	659,000	243,000	336,000	80,000
1970 ^e	665,507	240,920	344,103	80,484

^aU.S. Bureau of the Census, Current Population Reports, Series P-25, No. 324.

^bU.S. Bureau of the Census, Current Population Reports, Series P-25, No. 384.

^cU.S. Bureau of the Census, Current Population Reports, Series P-25, No. 403 and 420.

^dU.S. Bureau of the Census, Current Population Reports, Series P-25, No. 437.

^eU.S. Bureau of the Census, 1970 Census of Population Advanced Report, PC (V-2) - 43 South Dakota General Population Characteristics, p. 3.

TABLE 28
PER CAPITA PERSONAL INCOME OF SELECTED STATES, IN SELECTED YEARS
(Dollars)

State	1965 ^a	1967 ^b	1968 ^c	1969 ^d
South Dakota	2,210	2,586	2,820	3,027
Iowa	2,735	3,080	3,288	3,549
Minnesota	2,675	3,083	3,346	3,635
Montana	2,448	2,743	2,906	3,130
Nebraska	2,640	3,061	3,200	3,609
North Dakota	2,311	2,540	2,657	3,012
Wyoming	2,570	2,897	3,100	3,353
U.S. Average	2,765	3,162	3,425	3,687

a,b,c,d U.S. Department of Commerce, Survey of Current Business, Volume 50, No. 8, August 1970, Table 2, p. 35.

TABLE 29
LABOR FORCE AND EMPLOYMENT BY INDUSTRY GROUP,
ANNUAL AVERAGE CIVILIAN WORK FORCE, EMPLOYMENT AND UNEMPLOYMENT IN SOUTH DAKOTA,
IN SELECTED YEARS
(Thousands)

Item	1965 ^a	1967 ^b	1968 ^c	1969 ^d
1. Civilian work force - total	264.8	265.1	266.9	270.1
2. Unemployment - total	10.3	8.0	7.9	7.6
Percent of work force	3.9	3.0	3.0	2.8
3. Employment - total	254.5	257.1	259.0	262.5
(a) Non-agricultural wage and salary	154.7	163.3	167.2	170.8
Manufacturing	13.5	15.4	15.9	15.9
Durable goods	3.9	5.0	5.5	5.6
Lumber and timber products	0.7	0.7	0.7	0.7
Fabricated metals & machinery	2.1	3.0	3.4	4.0
Other durables	1.1	1.3	1.4	0.9
Nondurable goods	9.6	10.4	10.4	10.3
Food and kindred products	7.7	7.7	7.6	7.5
Printing and publishing	1.6	1.7	1.7	1.7
Other non-durables	0.2	1.0	1.1	1.1
Non-manufacturing	141.2	147.9	151.3	154.9
Mining and quarrying	2.4	2.3	2.3	2.2
Contract construction	8.6	7.5	7.6	7.8
Transportation and utilities	10.1	10.2	10.3	10.3
Railroads	1.5	1.4	1.4	1.4
Trans., except railroads	3.6	3.7	3.8	3.8
Utilities, inc. comm.	5.0	5.1	5.1	5.1
Trade	41.3	42.9	44.0	44.5
Wholesale trade	9.1	9.3	9.5	9.7
Retail trade	32.2	33.6	34.5	34.8
Finance, insurance & real estate	6.9	7.1	7.2	7.3
Service	25.2	28.4	29.4	30.2
Government	46.7	49.5	50.5	52.6
(b) All other non-agri. employment ^e	33.3	30.9	30.4	30.3
(c) Agriculture	66.5	62.9	61.4	61.4
4. Persons involved in labor dispute	-	-	-	-

^aU.S. Bureau of Labor Statistics, Annual Statewide Work Force Report for 1965, 1966 Benchmarks.

^bU.S. Bureau of Labor Statistics, Annual Statewide Work Force Report for 1967, 1968 Benchmarks.

^cU.S. Bureau of Labor Statistics, Annual Statewide Work Force Report for 1968, 1969 Benchmarks.

^dU.S. Bureau of Labor Statistics, Annual Statewide Work Force Report for 1969, 1969 Benchmarks.

^eIncludes non-agricultural, self-employed and unpaid family workers and domestic workers in private households.

TABLE 30
PERSONAL INCOME FOR THE STATE, BY SOURCE, IN SELECTED YEARS
(Millions of Dollars)

Source	1965 ^a	1967 ^b	1968 ^c	1969 ^d
South Dakota				
Personal Income - Total	1,527	1,730	1,875	1,995
Wage and salary disbursements	719	816	883	966
Farms	17	17	17	21
Mining	14	15	17	18
Coal mining	e	-----	-----	-----
Crude petroleum and natural gas	e	-----	-----	-----
Mining and quarrying except fuel	14	15	17	18
Contract construction	49	44	49	53
Manufacturing	73	90	99	106
Durables	19	26	31	32
Nondurables	54	63	68	74
Wholesale and retail trade	155	177	191	206
Finance, insurance and real estate	33	37	41	43
Banking	15	17	18	20
Other finance, insurance and real estate	18	20	23	24
Transportation, communications and public utilities	58	62	66	73
Railroad transportation	11	11	11	12
Highway freight and warehousing	16	16	17	19
Other transportation	4	4	5	5
Communications and public utilities	28	31	33	36
Services	96	115	124	138
Hotels and other lodging places	4	4	5	5
Personal services and private households	16	18	19	21
Business and repair services	7	8	9	11
Amusement and recreation	4	4	5	5
Professional, social and related services	65	81	86	97
Government	221	254	275	303
Federal, civilian	61	66	72	75
Federal, military	35	39	38	41
State and local	125	149	165	188

(Continued)

Table 30 (Continued)

Source	1965 ^a	1967 ^b	1968 ^c	1969 ^d
Other industries	3	4	4	4
Other labor income	29	34	37	41
Proprietor's income	441	470	494	501
Farm	306	331	362	366
Nonfarm	135	140	132	135
Property income	244	294	325	343
Transfer payments	125	161	182	197
Less: Personal contributions for social insurance	32	45	47	53

^aU.S. Department of Commerce, Survey of Current Business, Volume 48, No. 8, August 1968, Table 30, p. 18.

^{b,c,d}U.S. Department of Commerce, Survey of Current Business, Volume 50, No. 8, August 1970, Table 30, p. 38.

^eLess than \$500.00.

TABLE 31
EFFECTIVE BUYING INCOME ESTIMATES: TOTAL AND AVERAGE PER HOUSEHOLD, BY STATE,
COUNTIES AND SELECTED MUNICIPALITIES, IN SELECTED YEARS

County and Municipality	1965 ^a		1967 ^b		1968 ^c		1969 ^d	
	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$
Aurora	6,771	4,836	7,455	5,735	7,833	6,025	8,251	6,347
Beadle	48,137	6,780	52,915	7,669	56,629	8,328	62,074	9,265
Huron	37,050	7,561	40,720	8,310	45,593	8,940	50,611	9,924
Bennett	4,471	5,589	5,801	7,251	6,098	7,623	6,732	8,415
Bon Homme	13,404	4,787	16,498	5,892	17,929	6,182	18,950	6,534
Brookings	36,196	6,350	42,123	7,659	45,271	7,942	52,145	10,028
Brown	72,890	7,009	85,447	8,061	90,676	8,636	98,363	9,550
Aberdeen	54,734	7,819	63,911	8,877	67,833	9,554	73,930	10,561
Brule	12,070	6,035	16,690	7,586	16,996	8,093	17,870	8,510
Buffalo	2,110	5,275	2,641	5,282	2,782	5,564	2,922	5,844
Butte	18,927	7,280	28,461	10,947	22,062	8,825	24,096	9,638
Campbell	5,137	5,137	6,355	6,355	6,731	6,731	7,550	7,550
Charles Mix	14,931	5,149	21,156	6,222	22,321	6,565	23,516	6,916
Clark	8,498	4,473	10,501	5,527	11,172	5,880	12,390	6,521
Clay	19,103	6,823	23,805	7,935	27,118	8,218	32,949	10,983
Codington	41,776	6,963	47,453	8,182	48,827	8,566	53,605	9,572
Watertown	35,028	7,298	40,337	8,582	41,571	9,037	46,244	10,053
Corson	7,122	5,087	9,037	6,025	9,437	6,291	10,336	6,891
Custer	7,479	5,342	9,619	6,871	10,119	7,228	11,013	7,866
Davison	34,291	6,858	43,527	8,535	48,650	9,179	52,121	9,652
Mitchell	29,246	7,499	36,590	9,148	41,993	9,766	45,102	10,250
Day	14,480	4,993	17,155	5,916	18,195	6,274	20,184	6,960
Deuel	8,228	4,571	11,579	6,094	11,953	6,291	13,277	6,988
Dewey	7,221	5,158	9,121	6,081	9,539	6,359	10,525	7,017
Douglas	6,626	4,417	7,648	5,463	8,062	5,759	8,532	6,094
Edmunds	7,632	4,770	10,851	6,028	11,608	6,449	12,891	7,162
Fall River	24,433	7,635	20,625	8,594	20,534	8,928	22,244	9,671
Faulk	6,125	4,712	8,172	5,837	8,767	6,262	9,626	6,876
Grant	14,856	5,306	17,745	6,572	17,762	6,832	19,053	7,621
Gregory	12,615	6,007	16,910	7,686	17,842	8,110	18,705	8,502
Haakon	6,258	6,953	6,871	8,589	7,210	9,013	7,970	9,963
Hamlin	8,257	4,587	10,505	5,529	10,339	5,744	11,476	6,376
Hand	9,401	4,948	11,872	6,248	12,050	6,694	13,418	7,454
Hanson	5,347	4,113	6,274	5,228	6,554	4,462	6,919	5,766
Harding	5,232	8,720	4,658	9,316	4,793	9,586	5,204	10,408

Table 31 (Continued)

County and Municipality	1965 ^a		1967 ^b		1968 ^c		1969 ^d	
	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$
Hughes	34,530	8,633	35,779	10,223	39,445	10,957	42,564	12,161
Hutchinson	14,676	4,447	19,196	5,646	20,225	5,949	21,299	6,264
Hyde	3,865	4,831	5,231	5,812	5,598	6,220	6,253	6,948
Jackson	3,678	6,130	4,416	7,360	4,630	7,717	5,074	8,457
Jerauld	4,845	4,405	5,816	5,287	5,071	5,634	5,356	5,951
Jones	3,263	5,438	3,799	6,332	4,002	6,670	4,325	7,208
Kingsbury	13,366	5,141	16,851	6,481	16,612	6,645	17,051	7,413
Lake	19,717	5,799	25,254	7,428	26,376	7,758	29,465	8,666
Lawrence	34,897	6,979	42,648	8,202	46,683	8,645	51,156	10,031
Lincoln	20,230	5,324	25,452	6,363	27,105	6,611	30,059	7,331
Lyman	6,713	5,594	8,920	7,433	9,378	7,815	10,320	8,600
McCook	12,259	5,108	16,008	6,670	16,882	7,034	17,845	7,435
McPherson	6,930	4,620	10,398	5,777	11,013	6,118	12,109	6,727
Marshall	8,464	4,702	11,556	5,778	12,357	6,179	13,690	6,845
Meade	26,948	7,699	46,615	8,795	53,257	9,182	61,704	9,952
Mellette	3,498	4,997	4,070	5,814	4,255	6,079	4,696	6,709
Miner	6,303	4,502	8,871	5,544	9,312	5,820	9,789	6,118
Minnehaha	227,722	7,880	273,582	9,337	293,185	9,872	331,710	10,984
Sioux Falls	183,086	8,555	221,218	9,832	244,674	10,324	280,733	11,458
Moody	13,609	5,670	17,267	6,907	17,274	7,198	18,405	8,002
Pennington	168,497	8,062	173,135	9,359	185,510	9,868	182,987	10,764
Rapid City	115,601	8,199	124,685	9,375	139,505	9,894	154,390	10,797
Perkins	9,141	6,529	10,063	7,741	10,433	8,025	11,383	8,756
Potter	8,140	6,262	9,964	7,117	10,612	7,580	11,702	8,359
Roberts	16,035	4,454	20,434	5,523	21,659	5,700	24,824	6,365
Sanborn	6,276	4,828	8,090	6,223	8,522	6,555	9,013	6,933
Shannon	6,438	4,599	8,970	5,276	9,417	5,539	10,350	6,088
Spink	19,718	6,162	20,871	6,957	22,015	7,338	24,791	7,997
Stanley	8,774	7,976	6,345	9,064	6,641	9,487	7,226	10,323
Sully	5,135	7,336	5,674	8,106	5,987	8,553	6,553	9,361
Todd	5,596	5,087	6,195	5,163	6,448	5,373	6,995	5,829
Tripp	17,103	6,578	23,258	8,614	24,790	9,181	26,134	9,679
Turner	15,655	4,744	19,201	5,647	19,229	5,827	20,758	6,487
Union	16,990	5,481	22,409	7,003	23,335	7,292	25,991	8,122
Walworth	15,775	6,573	20,215	8,086	20,969	8,737	23,303	9,710
Washabaugh	1,728	5,760	2,600	6,500	2,729	6,823	2,976	7,440
Yankton	38,434	7,536	44,618	8,418	46,358	8,747	51,164	9,654
Ziebach	3,432	6,864	3,947	7,894	4,095	9,190	4,473	8,946

Table 31 (Continued)

County and Municipality	1965 ^a		1967 ^b		1968 ^c		1969 ^d	
	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$	Total Dollars (000)	Per Hsld. \$
State Totals	1,318,404	6,495	1,577,188	7,716	1,667,268	8,117	1,818,400	8,971

^aSales Management, Inc., Survey of Buying Power, June 10, 1966, pp. D-246 and D-247; further reproduction is forbidden.

^bSales Management, Inc., Survey of Buying Power, June 10, 1968, pp. D-186 and D-188; further reproduction is forbidden.

^cSales Management, Inc., Survey of Buying Power, June 10, 1969, pp. D-162 and D-163; further reproduction is forbidden.

^dSales Management, Inc., Survey of Buying Power, June 10, 1970, pp. D-144 and D-145; further reproduction is forbidden.

DEFINITIONS OF TERMS^{a,b,c,d}

AGRICULTURE - Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities, for example, promotion, improvement, regulation, and protection of agricultural production, processing, and marketing. Excludes activities relating to Fish and Game, Forestry and Parks, irrigation, flood control, and other conservation activities. See Natural Resources.

AID TO LOCAL GOVERNMENTS - See Intergovernmental Expenditure.

AIRPORTS - Provision, operation, and support of airport facilities.

ALCOHOLIC BEVERAGES - See under License Taxes and Sales and Gross Receipts Taxes.

AMUSEMENTS - See under License Taxes and Sales and Gross Receipts Taxes.

ASSISTANCE AND SUBSIDIES - For State governments, comprises direct cash assistance payments to public welfare recipients; veterans' bonuses; direct cash grants for tuition and scholarships; and aid to nonpublic educational institutions.

AUXILIARY ENTERPRISES, STATE INSTITUTIONS OF HIGHER EDUCATION - Dormitories, cafeterias, athletic contests, lunchrooms, student activities, and other auxiliary activities of State institutions of higher education financed mainly by revenue from charges.

CAPITAL OUTLAY - Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure.

^aU.S. Bureau of the Census, State Government Finances in 1969, Series GF69-No. 3, "Definitions of Selected Terms," pp. 51-59 (includes all definitions except Effective Buying Power, County-Weighted Average Ratio, Rural Ratio, Sanitation, Urban Ratio, and Utility).

^bSales Management, Inc., "Survey of Buying Power," June 10, 1970, "Behind the Small Type," p. XIII.

^cU.S. Bureau of the Census, Government Finances in 1968-69, Series GF69-No. 5, "Definitions of Selected Terms," pp. 55-56 (includes definitions for Sanitation and Utility).

^dDepartment of Revenue, South Dakota Thirteenth Annual Report Sales Ratio, 1970 (includes definitions for County-Weighted Average Ratio, Rural Ratio, and Urban Ratio as interpreted by Allyn O. Lockner).

Definitions of Terms (Continued)

CASH ASSISTANCE - Direct cash payments to beneficiaries of public welfare programs. See Public Welfare.

CATEGORICAL ASSISTANCE PROGRAMS - Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See Public Welfare.

CHARGES AND MISCELLANEOUS GENERAL REVENUE - General revenue other than taxes and intergovernmental revenue.

CONSTRUCTION - Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes contract construction, undertaken on a contract basis by private contractors, and force account construction, undertaken with direct use of materials and labor by the government.

CORPORATION NET INCOME TAXES - Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

CORRECTION - Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

CORRECTIONAL INSTITUTIONS - State prisons, reformatories, houses of correction, and other State institutions for the confinement and correction of convicted persons and juveniles. Includes only State-operated facilities; excludes cost of maintaining prisoners in institutions of other governments.

COUNTY-WEIGHTED AVERAGE RATIO - This ratio is calculated as follows: first, the rural ratio for the county is divided into the total taxable value of rural real property located in the county, resulting in an estimated market value of rural real property. Second, this same procedure is utilized for urban real property. Third, add together the taxable value of rural and urban real property located in the county. Fourth, add together the estimated market value of rural and urban real property located in the county. Fifth, divide the total taxable value of rural and urban real property in the county by the estimated total market value of rural and urban real property in the county. The result is the county-weighted average ratio.

CURRENT CHARGES - Amounts received from the public for performances of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities of services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government of regulatory measures for the protection of the public.

CURRENT OPERATION - Direct expenditure for compensation of own officers and employees and for the purchase of supplies, materials, and contractual services, except amounts for capital outlay.

DEATH AND GIFT TAXES - Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Definitions of Terms (Continued)

DIRECT EXPENDITURE - Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments, i.e., all expenditure other than Intergovernmental Expenditure.

DOCUMENT AND STOCK TRANSFER TAXES - Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

EDUCATION - Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. State Institutions of Higher Education includes activities of institutions operated by the State, except that agricultural extension services and experiment stations are classified under Natural Resources, and hospitals serving the public are classified under Hospitals. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other Auxiliary Enterprises financed mainly through charges for services are reported on a gross basis. Local Schools comprises direct State payments (rather than intergovernmental transactions) for operation of local public schools, construction of school buildings, purchase and operation of school buses, and other local school services. Direct State expenditure for Other Education includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

EFFECTIVE BUYING INCOME - This is personal income--wages, salaries, interest dividends, profits and property income, minus Federal, State and local taxes. It includes (1) net cash income plus (2) income in kind--payments in noncash goods and services, such as food and housing, and (3) imputed income--food consumed on the farm that produced it and imputed rent of owner-occupied housing. Effective Buying Income is generally equivalent to the Government's disposable personal income.

EMPLOYMENT SECURITY ADMINISTRATION - Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See Unemployment Compensation Expenditure for benefit payments under this program.

EQUIPMENT - Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

EXPENDITURE - All amounts of money paid out by a government - net of recoveries and other correcting transaction - other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payment in kind.

FINANCIAL ADMINISTRATION - Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finance; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

Definitions of Terms (Continued)

- FINES AND FORFEITS** - Penalties imposed for violation of law and forfeits of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.
- FISCAL YEAR** - The 12-month period at the end of which the State or any State agency determines its financial condition and the results of its operations and closes its books.
- FISH AND GAME** - Conservation and development of fish and game resources through regulation, protection, and propagation.
- FORESTRY AND PARKS** - Conservation, development, and promotion of forests, and forest products and State park areas. Includes forest fire prevention and forest fire-fighting activities.
- FUNCTION** - Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.
- FUND** - An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual States, each fund is treated as a distinct fiscal entity.
- GENERAL CONTROL** - The legislative and judicial branches of the government, the office of the chief executive, and auxiliary agencies and staff services responsible for law, recording, general public reporting, personnel administration, and the like. Internal control activities of individual departments or agencies are classed under the particular function. See also Financial Administration.
- GENERAL EXPENDITURE** - All State expenditure other than the specifically enumerated kinds of expenditure classified as Liquor Store Expenditure and Insurance Trust Expenditure.
- GENERAL HOSPITALS** - See State Hospitals.
- GENERAL LOCAL GOVERNMENT SUPPORT** - Amounts distributed to local governments without restriction of function or purpose to which applicable.
- GENERAL PUBLIC BUILDINGS** - Public buildings not allocated to particular functions.
- GENERAL REVENUE** - All State Revenue except Liquor Stores Revenue and Insurance Trust Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.
- GENERAL SALES OR GROSS RECEIPTS TAXES** - See under Sales and Gross Receipts Taxes.

Definitions of Terms (Continued)

- HEALTH** - Health services, other than hospital care, and financial support of health programs of other governments. Includes public health research, nursing, immunization, maternal and child health, and other categorical, environmental and general health activities. Does not include vendor payments for health services administered under public welfare programs.
- HIGHWAYS** - Streets, highways, and structures necessary for their use, snow and ice removal, toll highway and bridge facilities, and ferries. Includes support of or reimbursement for street and highway activities of local governments, including aid to local governments for debt service on local highway debt.
- HOSPITALS** - Establishment and operation of hospital facilities (and institutions primarily for care and treatment - rather than education - of the handicapped), provision of hospital care, and support of other public or private hospitals. Does not include vendor payments for hospital care administered as a part of public assistance programs. See State Hospitals and Institutions for the Handicapped and Public Welfare.
- HOUSING AND URBAN RENEWAL** - State housing and renewal projects and regulation, promotion, and support of private and local government housing and renewal activities.
- INDIVIDUAL INCOME TAXES** - Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).
- INSURANCE SALES AND GROSS RECEIPTS TAXES** - See under Sales and Gross Receipts Taxes.
- INTEREST EXPENDITURE** - Amounts paid for use of borrowed money.
- INTERGOVERNMENTAL EXPENDITURE** - Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government activities and for specific services for the paying government (e.g., care of prisoners and contractual research), or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance (e.g., contributions to the Federal Government for old-age survivors', disability and health insurance for State employees).
- INTERGOVERNMENTAL EXPENDITURE N.E.C.** - Intergovernmental expenditure for purposes not falling within any standard functional category and amounts for combined and unallocable purposes.
- INTERGOVERNMENTAL REVENUE** - Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners and contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities and utility services and employer contributions from local governments to State-administered retirement systems. All intergovernmental revenue is classified as general revenue.

Definitions of Terms (Continued)

INTERGOVERNMENTAL REVENUE FROM FEDERAL GOVERNMENT - Amounts from the Federal Government either for direct expenditure by the State or for distribution to local governments.

INTERGOVERNMENTAL REVENUE FROM LOCAL GOVERNMENTS - Amounts from local governments for shares in financial support of programs administered by the State; for reimbursements for services performed or expenditures made for them by the State; for application to debt service on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions. Excludes also proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

LIBRARIES - Provision of State public library facilities and services, and support of local public library services.

LICENSE TAXES - Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities --- automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc. - as well as license taxes producing substantial revenues.

Alcoholic beverages - Licenses for manufacturing, importing, wholesaling and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.

Amusements - License taxes imposed on amusement businesses generally or on specific amusement enterprises (e.g., race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.

Corporations in general - Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specified exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular type of corporation (e.g., public utilities, insurance companies, etc.).

Hunting and fishing - Commercial and noncommercial hunting and fishing licenses and shipping permits.

Motor vehicles - License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor vehicles, taxes or motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

Definitions of Terms (Continued)

Motor vehicle operators - Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

Occupations and businesses N.E.C. - License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.

Public utilities - License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

Other license taxes - License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

LIQUOR STORES - Alcoholic beverage distribution facilities operated by States maintaining State alcoholic beverage monopoly systems. Liquor stores revenue and expenditure as defined under these headings below, are included in State revenue and expenditure. In addition, the following exhibit financial items relating to liquor store operations are presented herein:

Cost of goods sold - Cost to the activity of goods sold to produce the receipts from sales reported under "net sales of goods." Amounts are net of purchase discounts and other offsets to purchase price.

Expenditure for licensing and law enforcement - Amounts recorded in alcoholic beverage monopoly system accounts as expense for licensing activities undertaken for the State government and enforcement of State liquor laws and regulations. Such amounts are classified as general expenditure, not liquor stores expenditure.

Gross profit on sales - "Net sales of goods" less "Cost of goods sold."

Net contribution to general fund - Gross transfers plus expenditure for licensing and law enforcement minus receipts from taxes. Represents extent to which liquor stores contributed to support of general State government during fiscal period.

Net income - "Net operating revenue" plus "Other income" less "Other expense."

Net operating revenue - "Gross profit on sales" less "Operating expense."

Net sales of goods - Amount received from sale of liquor and associated services or products, excluding alcoholic beverage taxes and excluding any sales discounts, customers' refunds, and other offsets to gross receipts from sales.

Definitions of Terms (Continued)

Operating expense - Charges applicable to operation and maintenance of stores, including storage, handling, and sale of merchandise (other than cost of goods); administration; and other costs directly related to operation of liquor stores, but excluding expense for licensing and law enforcement activities undertaken by the alcoholic beverage monopoly system for the State.

Other income - Nonoperating revenue, excluding any receipts from alcoholic beverage taxes.

Receipts from taxes - Amounts received from alcoholic beverage license and sales taxes that are included in income accounts of the alcoholic beverage monopoly system (classified herein as general revenue, not liquor store revenue).

Transfers to general funds (gross) - Total amount turned over to general State government during fiscal period as shown in liquor store accounts. Includes any amounts derived from tax revenue collected by the alcoholic beverage monopoly system.

LIQUOR STORES EXPENDITURE - Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

LIQUOR STORES REVENUE - Amounts received from sale of liquor by State liquor stores and other revenues from State liquor store operations. Excludes any State taxes collected by State liquor monopoly systems.

LOCAL SCHOOLS - See Education.

MISCELLANEOUS AND UNALLOCABLE EXPENDITURE - General expenditure for purpose and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

MISCELLANEOUS COMMERCIAL ACTIVITIES - Provision and operation of commercial facilities not classified under particular functions. Includes a cement plant, hail insurance systems, hydroelectric and other electric power agencies, and the like.

MOTOR FUELS SALES TAXES - See under Sales and Gross Receipts Taxes.

MOTOR VEHICLE LICENSE TAXES - See under License Taxes.

NATURAL RESOURCES - State activities to conserve, promote and develop Agriculture, Fish and Game, Forestry and Parks (see these headings above), and other soil and water resources, including geological research, flood control, irrigation, drainage and other conservation activities. Hydroelectric power activities are classed under Miscellaneous Commercial Activities.

N.E.C. - Not elsewhere classified.

Definitions of Terms (Continued)

OCCUPATIONS AND BUSINESS LICENSE TAXES - See under License Taxes.

OLD-AGE ASSISTANCE - See Public Welfare.

PARIMUTUELS TAXES - See under Sales and Gross Receipts Taxes.

PERSONAL SERVICES - Amounts paid for compensation of State officers and employees. Consists of gross compensation before deductions for withheld taxes, retirement contributions, or other purposes.

POLICE PROTECTION - Preservation of law and order and traffic safety. Includes crime prevention activities, detention and custody of persons awaiting trial, highway patrols, and the like.

POLL TAXES - Capitation taxes levied as specific amounts, uniform or graded, against persons, or as ad valorem taxes on an arbitrary valuation of polls.

PROPERTY TAXES - Taxes conditioned on ownership of property and measured by its value. Includes general property taxes relating to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates; and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

PROTECTIVE INSPECTION AND REGULATION N.E.C. - Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as health, natural resources, etc. Includes regulation of financial institutions, public service corporations, insurance companies, and other corporations, regulation of professional occupations (including professional examinations and licensing), regulation of working conditions, regulation of sales of alcoholic beverages, and other regulatory and inspection activities not included under other functional headings.

PUBLIC UTILITIES TAXES - See under License Taxes and Sales and Gross Receipts Taxes.

PUBLIC WELFARE - Support of and assistance to needy persons contingent upon their need, including Intergovernmental Expenditure to help finance public welfare programs administered by local governments. Direct expenditure under this heading includes Cash Assistance paid by the State to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other State-administered welfare program; segregable payments directly to private vendors for medical care, burials, and other commodities and services provided under welfare programs for the needy (including all direct vendor payments under medical assistance programs); and expenditure for State administration of public welfare programs, including the provision and operation of welfare institutions. Health and hospital services provided directly by the State, and payments to local governments for such purposes, are reported under other functional headings rather than here. Benefits not contingent upon need, such as bonuses and other aids to veterans as a class, also fall outside the public welfare classification.

Definitions of Terms (Continued)

REGULAR HIGHWAY FACILITIES - State direct expenditure for Highways, other than toll facilities, is classified under this heading. Does not include any intergovernmental expenditure.

RENTS AND ROYALTIES - Rents from leased properties, mineral leases, royalties and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity of function concerned.

REVENUE - All amounts of money received by a government from external sources-net of refunds and other correcting transactions-other than from issue of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kinds."

RURAL RATIO - The estimated ratio of the taxable value to the sales value for real property located outside the corporate limits of a city, town or village.

SALES AND GROSS RECEIPTS TAXES - Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services, upon gross receipts therefrom, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded.

General sales or gross receipts taxes - Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods, all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under categories listed below.

Selected sales and gross receipts taxes - Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Alcoholic beverages - Selective sales and gross receipts taxes on alcoholic beverages.

Amusements - Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.

Insurance - Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.

Motor fuels - Selective sales and gross receipts taxes on gasoline, diesel oil and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

Parimutuels - Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.

Definitions of Terms (Continued)

Public utilities - Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.

Tobacco products - Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

Other selective sales and gross receipts taxes - Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (e.g., lubricating oil, fuel other than motor fuel, meals, margarine, cement, etc.).

SANITATION - Local government activities relating to Sewerage, consisting of the provisions of sanitary and storm sewers and sewage disposal facilities and service, and Sanitation Other Than Sewerage, which comprises street cleaning and collection and disposal of garbage and other waste. Sanitary engineering, and activities to limit air and water pollution are classed under Health.

SEVERANCE TAXES - Taxes imposed distinctively on removal of natural products - e.g., oil, gas, other minerals, timber, fish, etc. - from land or water and measured by value or quantity of products removed or sold.

STATE GOVERNMENT - The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units thereof. It also includes any semiautonomous authorities, institutions of higher education, districts and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information included in Census reports represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts - including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds and all other special funds.

STATE HOSPITALS AND INSTITUTIONS FOR THE HANDICAPPED - Hospital facilities established and operated by the State government. Includes hospitals operated in conjunction with State institutions of higher education. Excludes support of other public or private hospitals and expenditure for hospitalization of persons in other public or private institutions. Regular Mental Hospitals include institutions for custody and treatment of the insane as well as hospitals for general care of mental patients. Other Mental Institutions provide care and treatment of mental defectives and other special classes of mental patients (e.g., feeble minded, mentally retarded, and emotionally disturbed).

General Hospitals - provide general medical and surgical services to the public, including such hospitals administered by State universities.

Definitions of Terms (Continued)

Other State Hospitals - include tuberculosis sanatoriums, maternity and childrens' hospitals, orthopedic hospitals, hospitals for chronic diseases, and institutions for care and treatment of the blind, deaf, and other special classes. Note that infirmaries which serve only particular institutions (e.g., university infirmaries, prison hospitals, etc.) are classified under the function served, rather than under hospitals.

STATE INSTITUTIONS OF HIGHER EDUCATION - See under Education.

STATE WELFARE INSTITUTIONS - State institutions for care of needy veterans, dependent children, aged and others. Does not include hospitals and institutions for the handicapped, provision for care of the needy in local government or private institutions or homes, or general support of private welfare institutions.

TAXES - Compulsory contributions exacted by a government for public purposes except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that State tax revenue includes any amounts to be shared with or redistributed to local governments as well as amounts to be expended directly by the State. However, State taxes exclude locally imposed taxes collected and returned to local governments by the State acting as collection agent.

TOBACCO PRODUCTS SALES TAXES - See under Sales and Gross Receipts Taxes.

TOLL HIGHWAY FACILITIES - Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by State agencies. Expenditure for this purpose includes only acquisition, construction, and maintenance of State facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

URBAN RATIO - The estimated ratio of the taxable value to the sale value for real property located within the corporate limits of a city, town or village.

UNEMPLOYMENT COMPENSATION EXPENDITURE - Insurance trust expenditure for State-administered unemployment compensation programs. Includes only benefit payments; administration of unemployment compensation is classified as general expenditure for Employment Security Administration. State amounts exclude agency transactions relating to the Federal unemployment compensation programs for veterans and for Federal employees.

UNEMPLOYMENT COMPENSATION REVENUE - Employer and employee contributions ('payroll taxes') for State unemployment insurance programs and interest received or credited on State unemployment insurance deposits held in the United States Treasury.

Definitions of Terms (Continued)

UNEMPLOYMENT COMPENSATION SYSTEM - A State administered plan for compulsory unemployment insurance through accumulation of assets from contributions collected from employers or employees for use in making cash benefit payments to eligible unemployed persons. Does not include distinctive sickness or disability insurance plans carried out in conjunction with unemployment insurance programs by certain States. Unemployment insurance contributions collected by the State are deposited in the U.S. Treasury in a trust account maintained for the State; interest is credited by the U.S. Treasury on balances in State accounts; and funds are withdrawn by the State as needed to make unemployment compensation benefit payments.

UTILITY - A water supply, electric light and power, gas supply, or transit system owned and operated by a local government. Utility Revenue comprises receipts from the sale of utility services or commodities to the public or to other governments. Utility Expenditure consists of capital outlay for utility facilities, interest paid on utility debt, and current operation expenditure of the utility, net of identifiable costs for providing services to the parent government (which are treated as general expenditure for the function served.) Utility Debt comprises all debt incurred to finance a utility system, including any such full-faith and credit obligations of the parent government.

VENDOR PAYMENTS - See Public Welfare.

WORKMEN'S COMPENSATION REVENUE - Employer premiums, assessments and other contributions to State-administered workmen's compensation systems and earnings on investments of systems. Excludes contributions from State government for State employees covered by system.

WORKMEN'S COMPENSATION SYSTEM - A State-administered plan for compulsory accident and injury insurance of workmen through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workmen.