

**Exhibits and Appendices to  
County Revenues, Expenditures and Fund Balances History**

**Prepared by Legislative Audit for the County Government Interim Committee  
August 19, 2015**

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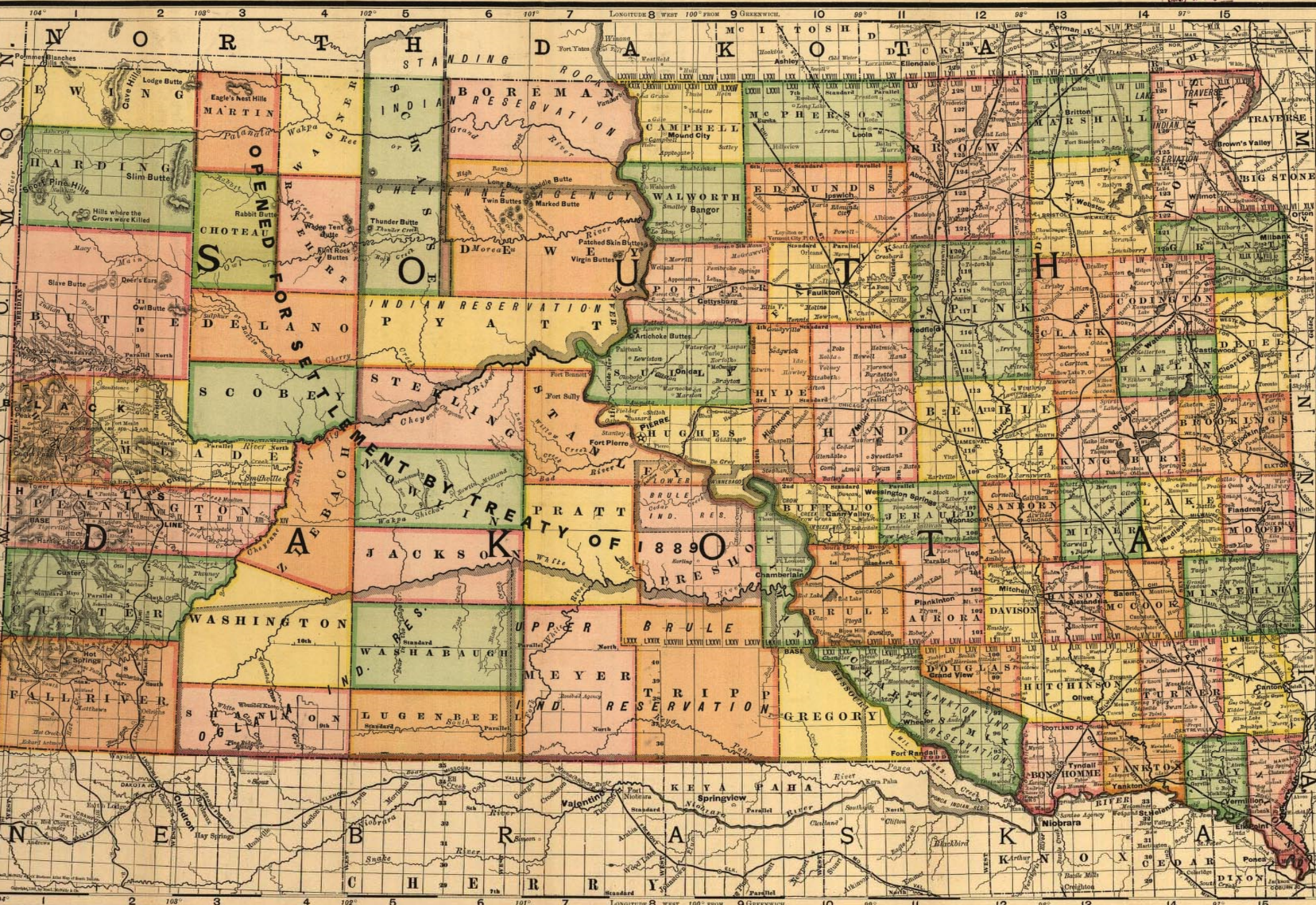
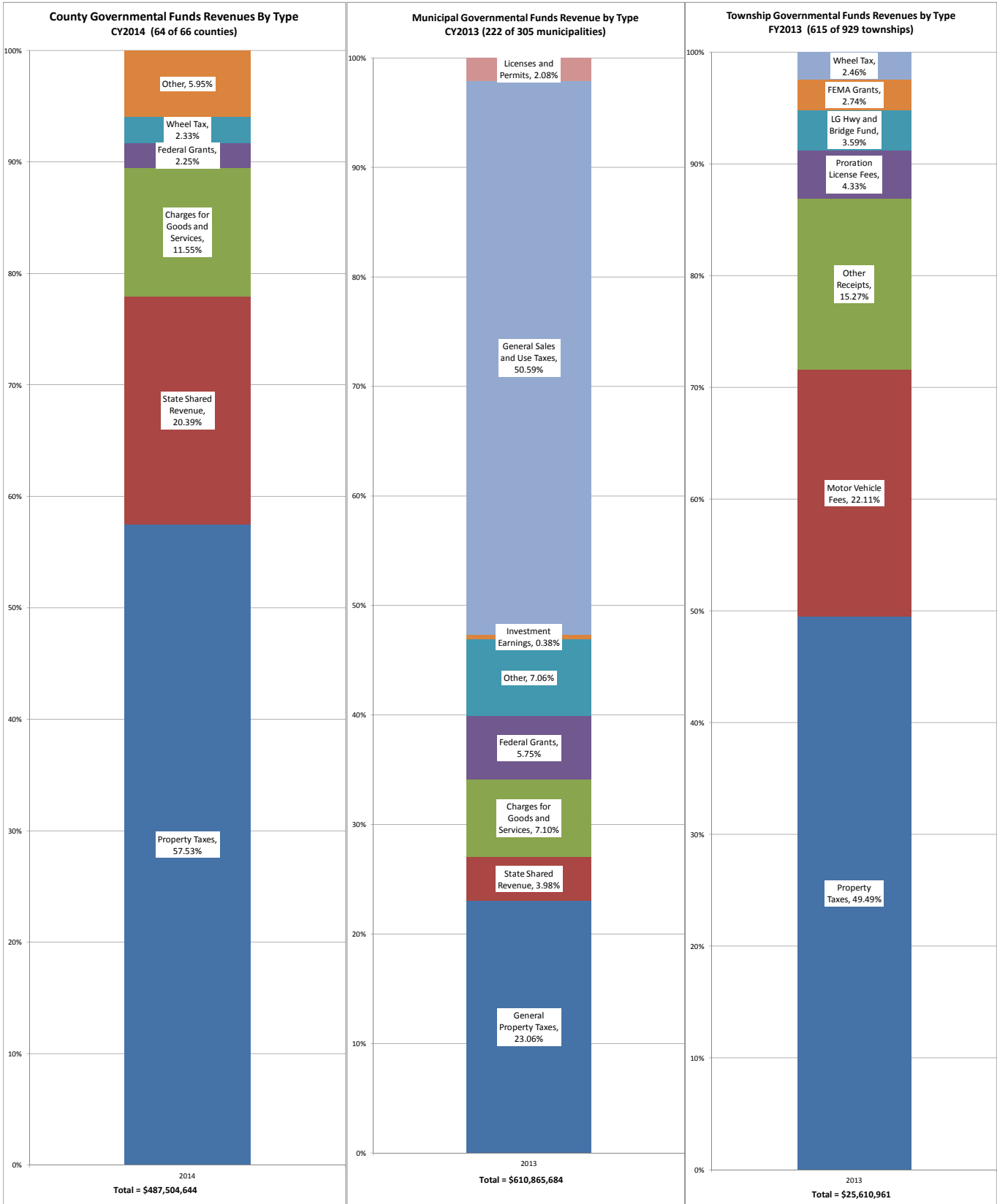


Exhibit A



## Exhibit B

### South Dakota Counties - Historical Revenue Summary - All Governmental Funds - 1995-2014

#### 64 Counties

Account Number	Account Description	Average 1995-1996	1995-1996 % of Total	Average 1997-2000	1997-2000 % of Total	Average 2001-2005	2001-2005 % of Total	Average 2006-2010	2006-2010 % of Total	Average 2011-2014	2011-2014 % of Total	2011-2014 vs. 1995-1996
<b>Taxes</b>												
31100	General Property Taxes--Current	\$ 105,524,920	51.06%	\$ 128,290,764	52.20%	\$ 158,757,317	53.59%	\$ 210,263,824	54.98%	\$ 259,598,575	55.94%	4.88%
31200	General Property Taxes--Delinquent	\$ 1,628,842	0.79%	\$ 1,370,758	0.56%	\$ 1,639,450	0.55%	\$ 2,060,944	0.54%	\$ 2,813,917	0.61%	(0.18%)
31300	Penalties and Interest	\$ 718,844	0.35%	\$ 685,985	0.28%	\$ 607,039	0.20%	\$ 655,155	0.17%	\$ 811,560	0.17%	(0.18%)
31400	Telephone Tax (Outside)	\$ 2,732,183	1.32%	\$ 1,857,580	0.76%	\$ 1,268,320	0.43%	\$ 614,645	0.16%	\$ 48,459	0.01%	(1.31%)
31500	Mobile Home Tax	\$ 1,767,608	0.86%	\$ 1,698,514	0.69%	\$ 747,835	0.25%	\$ 464,690	0.12%	\$ 413,173	0.09%	(0.77%)
31600	Wheel Tax	\$ 3,491,099	1.69%	\$ 5,259,408	2.14%	\$ 6,419,341	2.17%	\$ 9,138,310	2.39%	\$ 11,021,109	2.37%	0.68%
31700	911 Telephone Surcharge	\$ 2,827,973	1.37%	\$ 3,857,115	1.57%	\$ 5,357,792	1.81%	\$ 7,142,610	1.87%	\$ 3,688,477	0.79%	(0.58%)
31800	Tax Deed Revenue	\$ 175,133	0.08%	\$ 97,123	0.04%	\$ 169,785	0.06%	\$ 144,784	0.04%	\$ 286,188	0.06%	(0.02%)
31900	Other Taxes	\$ 192,260	0.09%	\$ 186,123	0.08%	\$ 101,697	0.03%	\$ 165,603	0.04%	\$ 459,382	0.10%	0.01%
	<b>Subtotal Taxes</b>	\$ 119,058,863	57.61%	\$ 143,303,369	58.32%	\$ 175,068,578	59.09%	\$ 230,650,565	60.31%	\$ 279,140,841	60.14%	2.53%
<b>Licenses and Permits</b>												
32000	Licenses and Permits	\$ 1,338,327	0.65%	\$ 1,174,447	0.48%	\$ 1,584,021	0.53%	\$ 2,455,579	0.64%	\$ 2,338,839	0.50%	(0.15%)
	<b>Subtotal Licenses and Permits</b>	\$ 1,338,327	0.65%	\$ 1,174,447	0.48%	\$ 1,584,021	0.53%	\$ 2,455,579	0.64%	\$ 2,338,839	0.50%	(0.15%)
<b>Intergovernmental Revenue</b>												
33100	Federal Grants	\$ 4,467,246	2.16%	\$ 16,205,340	6.59%	\$ 14,357,280	4.85%	\$ 18,170,896	4.75%	\$ 18,135,870	3.91%	1.75%
33200	Federal Shared Revenue	\$ 1,253,458	0.61%	\$ 2,481,860	1.01%	\$ 3,292,642	1.11%	\$ 2,919,391	0.76%	\$ 2,265,712	0.49%	(0.12%)
33300	Federal Payments in Lieu of Taxes	\$ 1,196,851	0.58%	\$ 1,285,033	0.52%	\$ 2,329,313	0.79%	\$ 3,802,108	0.99%	\$ 5,560,836	1.20%	0.62%
33400	State Grants	\$ 1,280,852	0.62%	\$ 1,163,354	0.47%	\$ 1,512,271	0.51%	\$ 1,668,461	0.44%	\$ 6,638,700	1.43%	0.81%
33501	Bank Franchise	\$ 1,840,005	0.89%	\$ 1,822,205	0.74%	\$ 2,582,157	0.87%	\$ 3,776,017	0.99%	\$ 2,722,105	0.59%	(0.30%)
33502	Motor Vehicle Licenses	\$ 15,954,500	7.72%	\$ 22,200,492	9.03%	\$ 30,559,910	10.32%	\$ 36,938,572	9.66%	\$ 56,187,545	12.11%	4.39%
33503	Inheritance Tax	\$ 2,017,509	0.98%	\$ 2,631,439	1.07%	\$ 1,633,257	0.55%	\$ 196,666	0.05%	\$ -	0.00%	(0.98%)
33504	Liquor Tax Reversion	\$ 23,199	0.01%	\$ 47,343	0.02%	\$ 175,390	0.06%	\$ 41,274	0.01%	\$ 44,694	0.01%	0.00%
33505	Lottery Shared Revenue	\$ 43,818	0.02%	\$ 9,464	0.00%	\$ 20,254	0.01%	\$ 334,934	0.09%	\$ 802,377	0.17%	0.15%
33506	State Highway Fund (former 10% game)	\$ 225,793	0.11%	\$ 358,523	0.15%	\$ 378,845	0.13%	\$ 397,931	0.10%	\$ 252,781	0.05%	(0.06%)
33507	Court Appointed Attorney/Public Defender	\$ 570,381	0.28%	\$ 378,705	0.15%	\$ 842,481	0.28%	\$ 705,045	0.18%	\$ 556,698	0.12%	(0.16%)
33508	Energy Minerals Severance Tax	\$ 630,723	0.31%	\$ 647,967	0.26%	\$ 1,358,306	0.46%	\$ 2,297,583	0.60%	\$ 3,073,630	0.66%	0.35%
33509	Prorate License Fees	\$ 2,550,623	1.23%	\$ 3,405,611	1.39%	\$ 3,363,987	1.14%	\$ 3,557,524	0.93%	\$ 3,898,181	0.84%	(0.39%)
33510	Abused and Neglected Child Defense	\$ 71,086	0.03%	\$ 119,778	0.05%	\$ 151,841	0.05%	\$ 160,977	0.04%	\$ 114,196	0.02%	(0.01%)
33511	63 3/4% Mobile Home	\$ -	0.00%	\$ 1,024,925	0.42%	\$ 696,857	0.24%	\$ 490,529	0.13%	\$ 449,155	0.10%	0.10%
33513	Secondary Road Motor Vehicle Remittances	\$ -	0.00%	\$ 569,246	0.23%	\$ 2,675,442	0.90%	\$ 3,433,601	0.90%	\$ 4,755,188	1.02%	1.02%
33514	Telecommunications Gross Receipts Tax	\$ -	0.00%	\$ -	0.00%	\$ 1,542,664	0.52%	\$ 4,642,841	1.21%	\$ 5,113,146	1.10%	1.10%
33515	Motor Vehicle 1/4%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 89,248	0.02%	\$ 217,238	0.05%	0.05%
33516	Wind Farm Taxes	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 71,394	0.02%	\$ 792,540	0.17%	0.17%
33517	Motor Fuel Tax	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 288,087	0.06%	0.06%
33518	911 Remittances	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 4,568,326	0.98%	0.98%
33599	Other State Shared Revenue	\$ 3,987,835	1.93%	\$ 2,764,881	1.13%	\$ 1,282,977	0.43%	\$ 663,156	0.17%	\$ 775,521	0.17%	(1.76%)
33600	State Payments in Lieu of Taxes	\$ 364,075	0.18%	\$ 22,423	0.01%	\$ 5,622	0.00%	\$ 3,783	0.00%	\$ 25,002	0.01%	(0.17%)
33700	Personal Property Tax Replacement	\$ 5,211,285	2.52%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	(2.52%)
33702	State Aid in Lieu of Property Taxes	\$ 7,689,757	3.72%	\$ 43,105	0.02%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	(3.72%)
33800	Other Payments in Lieu of Taxes	\$ -	0.00%	\$ 6,701	0.00%	\$ 48,067	0.02%	\$ 68,305	0.02%	\$ 80,896	0.02%	0.02%
33900	Other Intergovernmental Revenue	\$ 2,671,690	1.29%	\$ 3,096,050	1.26%	\$ 4,419,144	1.49%	\$ 3,702,103	0.97%	\$ 2,502,962	0.54%	(0.75%)
	<b>Subtotal Intergovernmental Revenue</b>	\$ 52,050,686	25.19%	\$ 60,284,444	24.52%	\$ 73,228,706	24.73%	\$ 88,132,337	23.03%	\$ 119,821,387	25.82%	0.63%
<b>Charges for Goods and Services</b>												
34110	Treasurer's Fees	\$ 594,148	0.29%	\$ 599,432	0.24%	\$ 855,594	0.29%	\$ 1,027,094	0.27%	\$ 1,437,062	0.31%	0.02%
34120	Register of Deed's Fees	\$ 3,072,265	1.49%	\$ 4,542,444	1.85%	\$ 7,299,334	2.46%	\$ 7,581,455	1.98%	\$ 9,401,298	2.03%	0.54%

## Exhibit B

### South Dakota Counties - Historical Revenue Summary - All Governmental Funds - 1995-2014

#### 64 Counties

Account Number	Account Description	Average 1995-1996	% of Total 1995-1996	Average 1997-2000	% of Total 1997-2000	Average 2001-2005	% of Total 2001-2005	Average 2006-2010	% of Total 2006-2010	Average 2011-2014	% of Total 2011-2014	2011-2014 vs. 1995-1996
34130	Driver's License Exams	\$ -	0.00%	\$ 10,248	0.00%	\$ 50,544	0.02%	\$ 91,685	0.02%	\$ 45,378	0.01%	0.01%
34140	Legal Services	\$ 1,356,311	0.66%	\$ 1,501,091	0.61%	\$ 1,632,987	0.55%	\$ 2,420,639	0.63%	\$ 2,879,556	0.62%	(0.04%)
34150	Clerk of Courts Fees	\$ -	0.00%	\$ 887,270	0.36%	\$ 1,081,426	0.37%	\$ 1,126,226	0.29%	\$ 974,423	0.21%	0.21%
34160	Extension Fees	\$ 64,354	0.03%	\$ 39,931	0.02%	\$ 16,265	0.01%	\$ 7,603	0.00%	\$ 692	0.00%	(0.03%)
34190	Other Fees	\$ 1,373,272	0.66%	\$ 717,090	0.29%	\$ 646,765	0.22%	\$ 778,750	0.20%	\$ 977,866	0.21%	(0.45%)
34210	Law Enforcement	\$ 2,107,742	1.02%	\$ 2,701,287	1.10%	\$ 3,928,568	1.33%	\$ 6,267,130	1.64%	\$ 6,992,289	1.51%	0.49%
34220	Prisoner Care	\$ 4,982,976	2.41%	\$ 6,411,680	2.61%	\$ 9,117,399	3.08%	\$ 13,150,101	3.44%	\$ 16,211,375	3.49%	1.08%
34230	Sobriety Testing	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 518,863	0.14%	\$ 1,398,219	0.30%	0.30%
34290	Other	\$ 1,454,270	0.70%	\$ 1,454,089	0.59%	\$ 2,012,498	0.68%	\$ 4,584,144	1.20%	\$ 5,127,395	1.10%	0.40%
34310	Road Maintenance Contract Charges	\$ 2,369,728	1.15%	\$ 3,501,740	1.42%	\$ 2,724,279	0.92%	\$ 3,185,159	0.83%	\$ 2,933,344	0.63%	(0.52%)
34390	Other	\$ 554,474	0.27%	\$ 459,357	0.19%	\$ 418,021	0.14%	\$ 690,947	0.18%	\$ 902,109	0.19%	(0.08%)
34411	Poor Lien Recoveries	\$ 1,109,283	0.54%	\$ 1,289,957	0.52%	\$ 1,145,082	0.39%	\$ 1,466,049	0.38%	\$ 1,302,976	0.28%	(0.26%)
34412	Veterans Service Officer	\$ 49,076	0.02%	\$ 77,739	0.03%	\$ 79,511	0.03%	\$ 104,800	0.03%	\$ 68,822	0.01%	(0.01%)
34413	LIEAP	\$ 19,714	0.01%	\$ 343	0.00%	\$ -	0.00%	\$ 3,541	0.00%	\$ -	0.00%	(0.01%)
34414	Food Stamp Administration	\$ 155,277	0.08%	\$ 5,392	0.00%	\$ 1,782	0.00%	\$ 1,254	0.00%	\$ 262	0.00%	(0.08%)
34419	Other	\$ 140,189	0.07%	\$ 52,872	0.02%	\$ 48,620	0.02%	\$ 36,652	0.01%	\$ 15,347	0.00%	(0.07%)
34421	County Nurse	\$ 76,495	0.04%	\$ 24,689	0.01%	\$ 23,683	0.01%	\$ 5,792	0.00%	\$ 18,877	0.00%	(0.04%)
34422	Ambulance	\$ 622,844	0.30%	\$ 959,780	0.39%	\$ 973,946	0.33%	\$ 1,311,761	0.34%	\$ 1,502,189	0.32%	0.02%
34423	Hospital	\$ 55,848	0.03%	\$ 1,247	0.00%	\$ -	0.00%	\$ 37,868	0.01%	\$ 606	0.00%	(0.03%)
34424	WIC	\$ 297,943	0.14%	\$ 298,508	0.12%	\$ 409,282	0.14%	\$ 377,245	0.10%	\$ 347,231	0.07%	(0.07%)
34429	Other	\$ 127,593	0.06%	\$ 38,424	0.02%	\$ 353,532	0.12%	\$ 10,859	0.00%	\$ 6,150	0.00%	(0.06%)
34430	Social Services	\$ 25,723	0.01%	\$ 39,334	0.02%	\$ 49,440	0.02%	\$ 51,665	0.01%	\$ 34,526	0.01%	0.00%
34440	Mental Health Services	\$ 113,756	0.06%	\$ 65,649	0.03%	\$ 130,481	0.04%	\$ 198,719	0.05%	\$ 223,138	0.05%	(0.01%)
34500	Culture and Recreation	\$ 250,840	0.12%	\$ 367,864	0.15%	\$ 449,852	0.15%	\$ 823,687	0.22%	\$ 1,288,156	0.28%	0.16%
34600	Urban and Economic Development	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 35,235	0.01%	\$ 128,925	0.03%	0.03%
34800	Conservation of Natural Resources	\$ 775,049	0.38%	\$ 908,044	0.37%	\$ 1,160,541	0.39%	\$ 1,385,658	0.36%	\$ 1,099,152	0.24%	(0.14%)
34900	Other Charges	\$ 286,486	0.14%	\$ -	0.00%	\$ 455,748	0.15%	\$ 522,404	0.14%	\$ 158,391	0.03%	(0.11%)
<b>Subtotal Charges for Goods and Services</b>		\$ 22,035,656	10.68%	\$ 26,955,502	10.96%	\$ 35,065,179	11.86%	\$ 47,802,986	12.48%	\$ 55,475,753	11.93%	1.25%
<b>Fines and Forfeits</b>												
35100	Fines	\$ 310,812	0.15%	\$ 229,004	0.09%	\$ 156,658	0.05%	\$ 136,227	0.04%	\$ 65,574	0.01%	(0.14%)
35200	Costs	\$ 347,215	0.17%	\$ 429,103	0.17%	\$ 501,407	0.17%	\$ 749,679	0.20%	\$ 611,955	0.13%	(0.04%)
35300	Forfeits	\$ 205,116	0.10%	\$ 197,705	0.08%	\$ 313,394	0.11%	\$ 410,245	0.11%	\$ 343,063	0.07%	(0.03%)
35900	Other	\$ 22,227	0.01%	\$ 47,936	0.02%	\$ 42,492	0.01%	\$ 32,536	0.01%	\$ 38,084	0.01%	0.00%
<b>Subtotal Fines and Forfeits</b>		\$ 885,370	0.43%	\$ 903,748	0.36%	\$ 1,013,951	0.34%	\$ 1,328,687	0.36%	\$ 1,058,676	0.22%	(0.21%)
<b>Miscellaneous Revenue</b>												
36000	Miscellaneous Revenue	\$ 19,888	0.01%	\$ 13,706	0.01%	\$ 2,169	0.00%	\$ -	0.00%	\$ -	0.00%	(0.01%)
36100	Investment Earnings	\$ 8,483,388	4.11%	\$ 10,251,391	4.17%	\$ 7,014,487	2.37%	\$ 8,182,038	2.14%	\$ 1,688,575	0.36%	(3.75%)
36200	Rent	\$ 611,832	0.30%	\$ 765,423	0.31%	\$ 834,030	0.28%	\$ 892,871	0.23%	\$ 817,871	0.18%	(0.12%)
36300	Special Assessments	\$ 74,604	0.04%	\$ 43,683	0.02%	\$ 75,808	0.03%	\$ 174,218	0.05%	\$ 232,853	0.05%	0.01%
36500	Contributions and Donations	\$ 52,115	0.03%	\$ 193,249	0.08%	\$ 258,257	0.09%	\$ 561,037	0.15%	\$ 884,302	0.19%	0.16%
36600	Refund of Prior Year's Expenditures	\$ 388,639	0.19%	\$ 294,335	0.12%	\$ 342,109	0.12%	\$ 330,887	0.09%	\$ 364,682	0.08%	(0.11%)
36700	Gain on Sale of Investments	\$ 251,168	0.12%	\$ 101,388	0.04%	\$ 28,206	0.01%	\$ -	0.00%	\$ -	0.00%	(0.12%)
36900	Other	\$ 1,399,679	0.68%	\$ 1,464,081	0.60%	\$ 1,701,456	0.57%	\$ 1,955,633	0.51%	\$ 2,255,812	0.49%	(0.19%)
<b>Subtotal Miscellaneous Revenue</b>		\$ 11,281,312	5.48%	\$ 13,127,255	5.35%	\$ 10,256,522	3.47%	\$ 12,096,683	3.17%	\$ 6,244,095	1.35%	(4.13%)
<b>Total Revenues</b>		\$ 206,650,213	100.04%	\$ 245,748,764	99.99%	\$ 296,216,957	100.02%	\$ 382,466,837	99.99%	\$ 464,079,591	99.96%	(0.08%)

### Exhibit C

#### South Dakota Counties - Selected Financial and Demographic Data - 2014

64 Counties

County Name	All Governmental Funds Revenue	Property Tax Revenue	Property Tax % of Total Revenue	Population	Property Taxable Valuation	Per Capita Valuation	Property Tax Revenue Per Capita	Property Taxes Per \$1,000	Opt Outs Available 2014
Aurora County	\$ 3,298,369	\$ 1,768,880	53.63%	2,745	\$ 592,715,162	\$ 215,925.38	\$644	\$2.98	\$ 400,000
Beadle County	\$ 9,246,124	\$ 5,536,208	59.88%	18,169	\$ 1,816,894,155	\$ 99,999.68	\$305	\$3.05	\$ 300,000
Bennett County	\$ 2,662,818	\$ 1,803,710	67.74%	3,430	\$ 168,080,986	\$ 49,003.20	\$526	\$10.73	\$ 350,000
Bon Homme County	\$ 4,681,485	\$ 2,966,474	63.37%	7,023	\$ 607,836,824	\$ 86,549.46	\$422	\$4.88	
Brookings County	\$ 15,573,004	\$ 10,821,694	69.49%	33,314	\$ 2,479,054,636	\$ 74,414.80	\$325	\$4.37	
Brown County	\$ 23,104,639	\$ 14,749,309	63.84%	38,408	\$ 3,362,735,887	\$ 87,553.01	\$384	\$4.39	
Brule County	\$ 3,561,695	\$ 1,766,150	49.59%	5,309	\$ 687,678,309	\$ 129,530.67	\$333	\$2.57	
Buffalo County	\$ 911,601	\$ 393,103	43.12%	2,077	\$ 139,905,226	\$ 67,359.28	\$189	\$2.81	
Butte County	\$ 5,949,938	\$ 2,808,240	47.20%	10,298	\$ 587,290,668	\$ 57,029.59	\$273	\$4.78	
Campbell County	\$ 2,211,485	\$ 1,242,442	56.18%	1,386	\$ 349,859,820	\$ 252,424.11	\$896	\$3.55	
Charles Mix County	\$ 6,423,381	\$ 3,805,004	59.24%	9,287	\$ 999,312,072	\$ 107,603.32	\$410	\$3.81	\$ 14,950
Clark County	\$ 4,190,575	\$ 2,566,176	61.24%	3,645	\$ 818,410,321	\$ 224,529.58	\$704	\$3.14	
Clay County	\$ 6,515,662	\$ 4,479,955	68.76%	13,932	\$ 964,936,470	\$ 69,260.44	\$322	\$4.64	
Codington County	\$ 12,303,318	\$ 7,200,908	58.53%	27,938	\$ 2,196,346,725	\$ 78,615.03	\$258	\$3.28	
Corson County	\$ 2,552,915	\$ 1,214,420	47.57%	4,182	\$ 270,575,121	\$ 64,699.93	\$290	\$4.49	
Custer County	\$ 7,511,441	\$ 3,772,515	50.22%	8,445	\$ 831,016,347	\$ 98,403.36	\$447	\$4.54	
Davison County	\$ 9,967,278	\$ 6,073,160	60.93%	19,885	\$ 1,406,303,308	\$ 70,721.82	\$305	\$4.32	
Day County	\$ 4,841,522	\$ 2,974,658	61.44%	5,588	\$ 913,703,037	\$ 163,511.64	\$532	\$3.26	
Deuel County	\$ 4,121,415	\$ 2,550,951	61.90%	4,312	\$ 736,447,171	\$ 170,790.16	\$592	\$3.46	
Dewey County	\$ 2,463,988	\$ 1,089,835	44.23%	5,662	\$ 217,963,120	\$ 38,495.78	\$192	\$5.00	\$ 215,000
Douglas County	\$ 2,522,365	\$ 1,516,517	60.12%	2,973	\$ 444,987,312	\$ 149,676.19	\$510	\$3.41	
Edmunds County	\$ 4,265,035	\$ 2,886,604	67.68%	3,983	\$ 908,619,520	\$ 228,124.41	\$725	\$3.18	
Fall River County	\$ 5,662,138	\$ 2,896,479	51.16%	6,845	\$ 499,780,203	\$ 73,013.91	\$423	\$5.80	
Faulk County	\$ 2,982,144	\$ 2,029,940	68.07%	2,357	\$ 687,181,052	\$ 291,549.03	\$861	\$2.95	
Grant County	\$ 6,028,924	\$ 3,910,693	64.87%	7,241	\$ 905,971,659	\$ 125,116.93	\$540	\$4.32	
Gregory County	\$ 3,901,448	\$ 2,402,522	61.58%	4,217	\$ 447,232,581	\$ 106,054.68	\$570	\$5.37	
Haakon County	\$ 2,436,312	\$ 1,236,997	50.77%	1,847	\$ 415,953,556	\$ 225,204.96	\$670	\$2.97	\$ 250,000
Hamlin County	\$ 3,987,897	\$ 2,159,143	54.14%	5,989	\$ 782,885,642	\$ 130,720.59	\$361	\$2.76	
Hand County	\$ 3,924,384	\$ 2,064,320	52.60%	3,345	\$ 1,044,588,695	\$ 312,283.62	\$617	\$1.98	
Hanson County	\$ 2,631,645	\$ 1,719,277	65.33%	3,419	\$ 492,434,037	\$ 144,028.67	\$503	\$3.49	
Harding County	\$ 6,263,371	\$ 1,237,633	19.76%	1,250	\$ 255,123,949	\$ 204,099.16	\$990	\$4.85	
Hughes County	\$ 10,036,388	\$ 4,647,900	46.31%	17,642	\$ 1,309,677,021	\$ 74,236.31	\$263	\$3.55	\$ 815,000
Hutchinson County	\$ 4,620,120	\$ 2,663,766	57.66%	7,200	\$ 1,029,321,334	\$ 142,961.30	\$370	\$2.59	
Hyde County	\$ 1,999,854	\$ 1,302,723	65.14%	1,396	\$ 471,675,778	\$ 337,876.63	\$933	\$2.76	
Jackson County	\$ 1,933,060	\$ 805,504	41.67%	3,274	\$ 215,897,539	\$ 65,943.05	\$246	\$3.73	
Jerauld County	\$ 2,913,734	\$ 1,317,327	45.21%	2,007	\$ 413,688,656	\$ 206,122.90	\$656	\$3.18	\$ 204,000
Jones County	\$ 1,412,896	\$ 743,842	52.65%	975	\$ 266,449,000	\$ 273,281.03	\$763	\$2.79	\$ 20,000
Kingsbury County	\$ 4,165,126	\$ 2,240,566	53.79%	5,075	\$ 941,155,067	\$ 185,449.27	\$441	\$2.38	\$ 300,000
Lake County	\$ 6,490,998	\$ 3,774,996	58.16%	12,368	\$ 1,219,954,375	\$ 98,637.97	\$305	\$3.09	
Lawrence County	\$ 16,154,271	\$ 9,467,128	58.60%	24,657	\$ 2,112,295,620	\$ 85,667.18	\$384	\$4.48	
Lincoln County	\$ 18,382,158	\$ 9,895,039	53.83%	51,548	\$ 4,337,786,173	\$ 84,150.43	\$192	\$2.28	
Lyman County	\$ 3,273,081	\$ 1,371,426	41.90%	3,877	\$ 598,820,755	\$ 154,454.67	\$354	\$2.29	\$ 130,000
Marshall County	\$ 4,924,449	\$ 3,168,318	64.34%	4,683	\$ 764,199,009	\$ 163,185.78	\$677	\$4.15	\$ 1,025,000
McCook County	\$ 4,953,258	\$ 3,263,668	65.89%	5,649	\$ 827,853,884	\$ 146,548.75	\$578	\$3.94	\$ 300,000
McPherson County	\$ 2,931,846	\$ 1,660,769	56.65%	2,429	\$ 607,440,203	\$ 250,078.31	\$684	\$2.73	\$ 142,470
Meade County	\$ 15,298,002	\$ 9,908,796	64.77%	26,951	\$ 1,920,456,904	\$ 71,257.35	\$368	\$5.16	
Mellette County	\$ 1,595,007	\$ 742,247	46.54%	2,100	\$ 182,856,887	\$ 87,074.71	\$353	\$4.06	\$ 100,000
Miner County	\$ 3,737,343	\$ 2,579,312	69.01%	2,316	\$ 589,065,511	\$ 254,346.08	\$1,114	\$4.38	
Minnehaha County	\$ 69,642,938	\$ 40,306,657	57.88%	182,882	\$ 11,706,282,065	\$ 64,010.03	\$220	\$3.44	\$ 7,535,000
Moody County	\$ 5,070,604	\$ 3,241,609	63.93%	6,367	\$ 832,734,596	\$ 130,789.16	\$509	\$3.89	
Pennington County	\$ 67,245,192	\$ 37,456,236	55.70%	108,242	\$ 7,416,900,664	\$ 68,521.47	\$346	\$5.05	\$ 188,200
Perkins County	\$ 4,055,430	\$ 1,675,097	41.31%	3,033	\$ 453,001,262	\$ 149,357.49	\$552	\$3.70	
Potter County	\$ 3,174,135	\$ 2,010,239	63.33%	2,340	\$ 622,649,530	\$ 266,089.54	\$859	\$3.23	\$ 260,000
Roberts County	\$ 6,627,944	\$ 3,702,017	55.85%	10,374	\$ 799,530,769	\$ 77,070.64	\$357	\$4.63	
Sanborn County	\$ 2,883,108	\$ 1,917,494	66.51%	2,336	\$ 498,722,519	\$ 213,494.23	\$821	\$3.84	\$ 350,000
Shannon County	\$ 935,159	\$ 241,022	25.77%	14,218	\$ 34,052,546	\$ 2,395.03	\$17	\$7.08	
Spink County	\$ 6,128,826	\$ 3,088,387	50.39%	6,598	\$ 1,475,929,124	\$ 223,693.41	\$468	\$2.09	
Stanley County	\$ 3,071,339	\$ 1,509,862	49.16%	2,983	\$ 461,614,858	\$ 154,748.53	\$506	\$3.27	
Sully County	\$ 3,455,883	\$ 2,191,711	63.42%	1,438	\$ 777,985,309	\$ 541,018.99	\$1,524	\$2.82	
Turner County	\$ 7,277,063	\$ 5,095,593	70.02%	8,272	\$ 1,017,481,356	\$ 123,003.07	\$616	\$5.01	\$ 900,000
Union County	\$ 9,266,106	\$ 5,885,338	63.51%	15,029	\$ 1,614,473,913	\$ 107,423.91	\$392	\$3.65	\$ 510,000
Walworth County	\$ 3,528,363	\$ 1,933,484	54.80%	5,511	\$ 579,272,780	\$ 105,112.10	\$351	\$3.34	
Yankton County	\$ 11,472,707	\$ 6,271,146	54.66%	22,684	\$ 1,630,918,400	\$ 71,897.30	\$276	\$3.85	\$ 350,000
Ziebach County	\$ 2,149,945	\$ 752,682	35.01%	2,826	\$ 176,169,591	\$ 62,338.85	\$266	\$4.27	
Total/Average	\$ 487,504,644	\$ 280,475,822	57.53%	837,781	\$ 74,938,136,569	\$ 89,448.36	\$335	\$3.74	\$ 14,659,620

=Largest value  
 =Smallest value

**Exhibit D**

**Selected Counties - Governmental Funds Revenue Summary - 2014**

Account Number	Account Description	Revenue	Bennett	Revenue	Minnehaha	Revenue	Pennington	Revenue	Spink	Revenue	Turner
		Bennett	% of Total	Minnehaha	% of Total	Pennington	% of Total	Spink	% of Total	Turner	% of Total
31100	General Property Taxes--Current	\$ 1,754,699	65.90%	\$ 39,720,418	57.03%	\$ 37,130,169	55.22%	\$ 3,063,681	49.99%	\$ 5,058,936	69.52%
31200	General Property Taxes--Delinquent	\$ 38,819	1.46%	\$ 485,874	0.70%	\$ 230,175	0.34%	\$ 15,270	0.25%	\$ 24,912	0.34%
31300	Penalties and Interest	\$ 10,191	0.38%	\$ 91,058	0.13%	\$ 90,560	0.13%	\$ 8,584	0.14%	\$ 11,525	0.16%
31400	Telephone Tax (Outside)		0.00%	\$ 9,306	0.01%	\$ 5,333	0.01%	\$ 851	0.01%	\$ 220	0.00%
31500	Mobile Home Tax		0.00%	\$ 23,101	0.03%	\$ 94,443	0.14%	\$ 324	0.01%	\$ 871	0.01%
31600	Wheel Tax	\$ 62,982	2.37%	\$ 3,244,614	4.66%		0.00%	\$ 192,530	3.14%	\$ 213,223	2.93%
31800	Tax Deed Revenue		0.00%	\$ 4,374	0.01%	\$ 104,855	0.16%	\$ 1,565	0.03%	\$ 710	0.01%
31900	Other Taxes		0.00%	\$ 19,141	0.03%	\$ 429,504	0.64%		0.00%		0.00%
32000	Licenses and Permits	\$ 8,020	0.30%	\$ 319,431	0.46%	\$ 356,193	0.53%	\$ 20,224	0.33%	\$ 33,927	0.47%
33100	Federal Grants	\$ 16,083	0.60%	\$ 1,112,148	1.60%	\$ 2,056,684	3.06%	\$ 234,410	3.82%	\$ 41,376	0.57%
33200	Federal Shared Revenue	\$ 11,236	0.42%	\$ 907,265	1.30%	\$ 499,339	0.74%	\$ 2,502	0.04%	\$ 3,026	0.04%
33300	Federal Payments in Lieu of Taxes		0.00%	\$ 12,402	0.02%	\$ 1,495,299	2.22%	\$ 1,902	0.03%		0.00%
33400	State Grants	\$ 34,449	1.29%	\$ 630,000	0.90%	\$ 267,825	0.40%	\$ 165,657	2.70%	\$ 14,782	0.20%
33501	Bank Franchise	\$ 14,413	0.54%	\$ 1,048,462	1.51%	\$ 353,419	0.53%	\$ 20,975	0.34%	\$ 22,227	0.31%
33502	Motor Vehicle Licenses	\$ 382,767	14.37%	\$ 7,357,763	10.56%	\$ 5,022,662	7.47%	\$ 1,411,276	23.03%	\$ 1,152,137	15.83%
33504	Liquor Tax Reversion	\$ 17,063	0.64%		0.00%	\$ 891	0.00%		0.00%		0.00%
33506	State Highway Fund (former 10% game)	\$ 4,828	0.18%		0.00%	\$ 29,256	0.04%		0.00%		0.00%
33507	Court Appointed Attorney/Public Defender	\$ 6,513	0.24%	\$ 165,988	0.24%	\$ 123,962	0.18%	\$ 2,025	0.03%	\$ 5,152	0.07%
33509	Prorate License Fees	\$ 9,877	0.37%	\$ 407,678	0.59%	\$ 305,377	0.45%	\$ 80,627	1.32%	\$ 54,619	0.75%
33510	Abused and Neglected Child Defense	\$ 1,088	0.04%	\$ 51,063	0.07%	\$ 12,547	0.02%	\$ 186	0.00%		0.00%
33511	63 3/4% Mobile Home		0.00%	\$ 15,358	0.02%	\$ 61,250	0.09%	\$ 10,635	0.17%		0.00%
33513	Secondary Road Motor Vehicle Remittances	\$ 92,742	3.48%		0.00%	\$ 886,611	1.32%	\$ 40,105	0.65%		0.00%
33514	Telecommunications Gross Receipts Tax	\$ 18,600	0.70%	\$ 918,710	1.32%	\$ 547,254	0.81%	\$ 34,777	0.57%	\$ 45,250	0.62%
33515	Motor Vehicle 1/4%	\$ 809	0.03%	\$ 36,180	0.05%	\$ 25,917	0.04%	\$ 3,597	0.06%	\$ 2,859	0.04%
33517	Motor Fuel Tax	\$ 2,799	0.11%	\$ 43,279	0.06%	\$ 43,856	0.07%		0.00%	\$ 5,874	0.08%
33518	911 Remittances	\$ 17,226	0.65%	\$ 2,115,863	3.04%	\$ 1,221,732	1.82%	\$ 71,579	1.17%	\$ 84,586	1.16%
33599	Other State Shared Revenue		0.00%		0.00%	\$ 69,251	0.10%	\$ 96,577	1.58%		0.00%
33800	Other Payments in Lieu of Taxes		0.00%	\$ 2,499	0.00%	\$ 19,101	0.03%		0.00%		0.00%
33900	Other Intergovernmental Revenue		0.00%	\$ 1,227,605	1.76%	\$ 531,770	0.79%		0.00%		0.00%
34110	Treasurer's Fees	\$ 5,686	0.21%	\$ 318,449	0.46%	\$ 249,935	0.37%	\$ 11,762	0.19%	\$ 12,749	0.18%
34120	Register of Deed's Fees	\$ 6,075	0.23%	\$ 87,096	0.13%	\$ 55,116	0.08%	\$ 9,681	0.16%	\$ 10,518	0.14%
34120	Register of Deeds' Fees	\$ 21,560	0.81%	\$ 1,880,209	2.70%	\$ 1,186,452	1.76%	\$ 99,344	1.62%	\$ 109,903	1.51%
34140	Legal Services	\$ 29,893	1.12%	\$ 637,026	0.91%	\$ 109,575	0.16%	\$ 19,921	0.33%	\$ 40,798	0.56%
34150	Clerk of Courts Fees	\$ 2,039	0.08%	\$ 234,991	0.34%	\$ 136,367	0.20%	\$ 14,823	0.24%	\$ 11,854	0.16%
34190	Other Fees	\$ 1,467	0.06%	\$ 148,092	0.21%	\$ 672,816	1.00%	\$ 20,181	0.33%	\$ 3,874	0.05%
34210	Law Enforcement	\$ 608	0.02%	\$ 1,339,241	1.92%	\$ 846,563	1.26%	\$ 351,474	5.73%	\$ 226,148	3.11%
34220	Prisoner Care	\$ 250	0.01%	\$ 3,269,386	4.69%	\$ 6,297,727	9.37%	\$ 7,959	0.13%	\$ 5,566	0.08%
34230	Sobriety Testing	\$ 16,518	0.62%	\$ 367,167	0.53%	\$ 430,862	0.64%	\$ 4,934	0.08%	\$ 11,454	0.16%
34290	Other	\$ 3,031	0.11%	\$ 271	0.00%	\$ 4,265,831	6.34%	\$ 16,587	0.27%		0.00%
34310	Road Maintenance Contract Charges		0.00%		0.00%	\$ 230,575	0.34%	\$ 26,786	0.44%	\$ 21,105	0.29%
34390	Other		0.00%	\$ 72,700	0.10%		0.00%	\$ 900	0.01%		0.00%
34411	Poor Lien Recoveries		0.00%	\$ 216,533	0.31%	\$ 269,315	0.40%	\$ 11,794	0.19%	\$ 1,503	0.02%
34412	Veterans Service Officer	\$ 1,875	0.07%	\$ 4,688	0.01%	\$ 4,688	0.01%	\$ 2,813	0.05%	\$ 2,813	0.04%
34424	WIC	\$ 12,800	0.48%		0.00%		0.00%	\$ 5,693	0.09%		0.00%
34429	Other		0.00%		0.00%		0.00%	\$ 328	0.01%		0.00%
34430	Social Services		0.00%		0.00%		0.00%	\$ 13,806	0.23%		0.00%
34440	Mental Health Services		0.00%	\$ 10,849	0.02%	\$ 80,833	0.12%		0.00%		0.00%
34500	Culture and Recreation	\$ 4,087	0.15%	\$ 21,412	0.03%		0.00%		0.00%		0.00%
34600	Urban and Economic Development		0.00%	\$ 65,215	0.09%	\$ 60,904	0.09%		0.00%		0.00%
34800	Conservation of Natural Resources		0.00%		0.00%	\$ 150,134	0.22%	\$ 2,647	0.04%	\$ 100	0.00%
34900	Other Charges		0.00%		0.00%	\$ 27,000	0.04%		0.00%		0.00%
35100	Fines		0.00%	\$ 37,206	0.05%	\$ 7,930	0.01%	\$ 36	0.00%		0.00%
35200	Costs	\$ 3,205	0.12%	\$ 111,200	0.16%	\$ 5,664	0.01%	\$ 847	0.01%		0.00%
35300	Forfeits		0.00%	\$ 211,792	0.30%	\$ 25	0.00%		0.00%		0.00%
35900	Other		0.00%	\$ 3,144	0.00%		0.00%		0.00%		0.00%
36100	Investment Earnings	\$ 41,088	1.54%	\$ 56,299	0.08%	\$ 25,474	0.04%	\$ 10,743	0.18%	\$ 19,097	0.26%
36200	Rent		0.00%	\$ 55,974	0.08%	\$ 1,800	0.00%	\$ 8,030	0.13%	\$ 10,500	0.14%
36300	Special Assessments		0.00%		0.00%	\$ 7,540	0.01%		0.00%		0.00%
36500	Contributions and Donations		0.00%	\$ 8,329	0.01%	\$ 67,835	0.10%		0.00%	\$ 45	0.00%
36600	Refund of Prior Year's Expenditures	\$ 6,576	0.25%	\$ 11,956	0.02%	\$ 18,976	0.03%	\$ 7,875	0.13%		0.00%
36900	Other	\$ 861	0.03%	\$ 504,135	0.72%	\$ 20,023	0.03%		0.00%	\$ 12,824	0.18%
	Totals	\$ 2,662,818	99.98%	\$ 69,642,938	99.97%	\$ 67,245,192	99.98%	\$ 6,128,826	100.00%	\$ 7,277,063	99.99%



# Exhibit E

## South Dakota Counties - Expenditure Summary - All Governmental Funds

### 64 Counties

Account Number	Account Description	Average 1995-1996	1995-1996 % of Total	Average 1997-2000	1997-2000 % of Total	Average 2001-2005	2001-2005 % of Total	Average 2006-2010	2006-2010 % of Total	Average 2011-2014	2011-2014 % of Total	2011-2014 vs. 1995-1996
<b>General Government</b>												
411100	Board of County Commissioners	\$ 6,826,990	3.20%	\$ 6,151,231	2.55%	\$ 6,720,585	2.20%	\$ 8,407,971	2.13%	\$ 9,306,312	1.97%	(1.23%)
412000	Elections	\$ 1,003,634	0.47%	\$ 881,719	0.37%	\$ 1,105,124	0.36%	\$ 1,925,677	0.49%	\$ 1,829,752	0.39%	(0.08%)
413000	Judicial System	\$ 4,066,109	1.91%	\$ 4,085,781	1.69%	\$ 3,855,060	1.26%	\$ 4,098,970	1.04%	\$ 4,743,998	1.01%	(0.90%)
414100	Auditor	\$ 4,786,124	2.25%	\$ 5,035,399	2.09%	\$ 6,195,557	2.03%	\$ 7,542,215	1.91%	\$ 8,815,585	1.87%	(0.38%)
414200	Treasurer	\$ 5,806,513	2.73%	\$ 6,227,924	2.58%	\$ 7,515,369	2.46%	\$ 9,219,036	2.33%	\$ 10,447,915	2.22%	(0.51%)
414300	Data Processing	\$ 1,525,682	0.72%	\$ 1,806,047	0.75%	\$ 2,146,410	0.70%	\$ 3,496,457	0.88%	\$ 4,357,019	0.92%	0.20%
414900	Other Financial Administration	\$ 25,982	0.01%	\$ 705,780	0.29%	\$ 1,085,869	0.36%	\$ 1,193,466	0.30%	\$ 1,410,754	0.30%	0.29%
415100	State's Attorney	\$ 6,465,938	3.04%	\$ 7,595,881	3.15%	\$ 9,681,783	3.17%	\$ 12,813,441	3.24%	\$ 15,231,157	3.23%	0.19%
415200	Public Defender	\$ 1,833,573	0.86%	\$ 2,334,998	0.97%	\$ 3,355,323	1.10%	\$ 4,540,697	1.15%	\$ 5,311,773	1.13%	0.27%
415300	Court Appointed Attorney	\$ 1,318,544	0.62%	\$ 1,509,582	0.63%	\$ 2,023,491	0.66%	\$ 3,209,668	0.81%	\$ 4,074,354	0.86%	0.24%
415400	Abused and Neglected Child Defense	\$ 214,130	0.10%	\$ 295,964	0.12%	\$ 286,498	0.09%	\$ 370,375	0.09%	\$ 399,041	0.08%	(0.02%)
415900	Other Legal Services	\$ -	0.00%	\$ -	0.00%	\$ 295,708	0.10%	\$ 719,077	0.18%	\$ 601,245	0.13%	0.13%
416100	General Government Building	\$ 14,314,695	6.72%	\$ 11,873,527	4.93%	\$ 14,437,924	4.72%	\$ 19,920,920	5.04%	\$ 18,394,020	3.90%	(2.82%)
416200	Director of Equalization	\$ 6,132,146	2.88%	\$ 6,788,879	2.82%	\$ 8,442,967	2.76%	\$ 10,734,109	2.71%	\$ 13,052,348	2.77%	(0.11%)
416300	Register of Deeds	\$ 3,932,885	1.85%	\$ 4,315,639	1.79%	\$ 5,371,699	1.76%	\$ 6,477,331	1.64%	\$ 7,521,042	1.60%	(0.25%)
416400	Judgments	\$ 18,784	0.01%	\$ 147,970	0.06%	\$ 158,342	0.05%	\$ 8,293	0.00%	\$ 1,113	0.00%	(0.01%)
416500	Veterans' Service Officer	\$ 883,255	0.41%	\$ 983,057	0.41%	\$ 1,136,929	0.37%	\$ 1,303,492	0.33%	\$ 1,396,099	0.30%	(0.11%)
416600	Predatory Animal (GFP)	\$ 361,535	0.17%	\$ 343,779	0.14%	\$ 299,382	0.10%	\$ 293,649	0.07%	\$ 282,372	0.06%	(0.11%)
416700	Disability Coordinator	\$ 117,620	0.06%	\$ 67,498	0.03%	\$ 52,595	0.02%	\$ 260,248	0.07%	\$ 275,055	0.14%	0.08%
416800	Self-Insurance Plan	\$ 168,015	0.08%	\$ 40,098	0.02%	\$ 124,586	0.04%	\$ 190,649	0.05%	\$ 417,383	0.09%	0.01%
416900	Other General Government	\$ -	0.00%	\$ 264,497	0.11%	\$ 555,726	0.18%	\$ 1,390,372	0.35%	\$ 836,990	0.18%	0.18%
417000	Geographic Information System	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 91,790	0.02%	\$ 420,664	0.09%	0.09%
<b>Subtotal General Government</b>		<b>\$ 59,802,155</b>	<b>28.09%</b>	<b>\$ 61,455,250</b>	<b>25.50%</b>	<b>\$ 74,846,928</b>	<b>24.49%</b>	<b>\$ 98,207,903</b>	<b>24.83%</b>	<b>\$ 109,525,990</b>	<b>23.24%</b>	<b>(4.85%)</b>
<b>Public</b>												
421100	Sheriff	\$ 15,498,882	7.28%	\$ 19,129,596	7.94%	\$ 27,643,263	9.04%	\$ 34,320,877	8.68%	\$ 41,326,646	8.77%	1.49%
421200	County Jail	\$ 11,850,864	5.56%	\$ 15,128,068	6.28%	\$ 21,842,983	7.14%	\$ 34,032,359	8.61%	\$ 39,567,924	8.39%	2.83%
421300	Coroner	\$ 279,474	0.13%	\$ 274,009	0.11%	\$ 448,437	0.15%	\$ 598,802	0.15%	\$ 827,818	0.18%	0.05%
421400	County-Wide Law Enforcement	\$ 1,498,970	0.70%	\$ 1,201,906	0.50%	\$ 1,858,507	0.61%	\$ 1,596,769	0.40%	\$ 1,718,318	0.36%	(0.34%)
421500	Juvenile Detention	\$ 6,955,298	3.27%	\$ 5,469,504	2.27%	\$ 7,580,469	2.48%	\$ 9,769,878	2.47%	\$ 9,835,134	2.09%	(1.18%)
421900	Other Law Enforcement	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 2,098,631	0.53%	\$ 3,896,004	0.83%	0.83%
422100	Fire Protection	\$ 1,218,090	0.57%	\$ 1,602,586	0.66%	\$ 2,505,782	0.82%	\$ 2,363,809	0.60%	\$ 2,875,984	0.61%	0.04%
422200	Emergency and Disaster Services	\$ 1,419,208	0.67%	\$ 1,593,008	0.66%	\$ 6,051,116	1.98%	\$ 9,974,403	2.52%	\$ 7,947,178	1.69%	1.02%
422300	Flood Control	\$ 21,557	0.01%	\$ 204,943	0.09%	\$ 121,686	0.04%	\$ 53,000	0.01%	\$ 446,016	0.09%	0.08%
422400	Fire Guards	\$ 7,408	0.00%	\$ 17,116	0.01%	\$ 123,810	0.04%	\$ 109,786	0.03%	\$ 20,443	0.00%	0.00%
422500	Communication Center	\$ 4,516,570	2.12%	\$ 6,220,038	2.58%	\$ 9,945,940	3.25%	\$ 12,614,620	3.19%	\$ 14,322,210	3.04%	0.92%
422900	Other Protective and Emergency Services	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ 158,273	0.04%	\$ 209,079	0.04%	0.04%
<b>Subtotal Public Safety</b>		<b>\$ 43,266,321</b>	<b>20.31%</b>	<b>\$ 50,840,774</b>	<b>21.10%</b>	<b>\$ 78,121,995</b>	<b>25.55%</b>	<b>\$ 107,691,208</b>	<b>27.23%</b>	<b>\$ 122,992,754</b>	<b>26.09%</b>	<b>5.78%</b>
<b>Public</b>												
431100	Highways, Roads and Bridges	\$ 72,159,602	33.87%	\$ 91,828,603	38.09%	\$ 89,677,345	29.32%	\$ 107,621,176	27.22%	\$ 144,361,644	30.63%	(3.24%)
432100	Sewers	\$ 1,066	0.00%	\$ 903,601	0.37%	\$ 67,643	0.02%	\$ -	0.00%	\$ -	0.00%	0.00%
432200	Solid Waster	\$ 477,597	0.22%	\$ 332,753	0.14%	\$ 362,711	0.12%	\$ 396,719	0.10%	\$ 440,988	0.09%	(0.13%)
433100	Airport	\$ 375,626	0.18%	\$ 401,689	0.17%	\$ 896,171	0.29%	\$ 2,795,560	0.71%	\$ 2,993,278	0.64%	0.46%
433200	Railroad	\$ 1,250	0.00%	\$ 625	0.00%	\$ 68,868	0.02%	\$ -	0.00%	\$ 14,541	0.00%	0.00%
434000	Water System	\$ 339,708	0.16%	\$ 64,375	0.03%	\$ 129,000	0.04%	\$ 375,715	0.10%	\$ 18,500	0.00%	(0.16%)
439000	Other Public Works	\$ -	0.00%	\$ -	0.00%	\$ 80,858	0.03%	\$ 95,618	0.02%	\$ 45,828	0.01%	0.01%
<b>Subtotal Public Works</b>		<b>\$ 73,354,850</b>	<b>34.43%</b>	<b>\$ 93,531,647</b>	<b>38.80%</b>	<b>\$ 91,282,596</b>	<b>29.84%</b>	<b>\$ 111,284,787</b>	<b>28.15%</b>	<b>\$ 147,874,779</b>	<b>31.37%</b>	<b>(3.06%)</b>
<b>Health and Welfare</b>												

# Exhibit E

## South Dakota Counties - Expenditure Summary - All Governmental Funds

### 64 Counties

Account Number	Account Description	Average 1995-1996	1995-1996 % of Total	Average 1997-2000	1997-2000 % of Total	Average 2001-2005	2001-2005 % of Total	Average 2006-2010	2006-2010 % of Total	Average 2011-2014	2011-2014 % of Total	2011-2014 vs. 1995-1996
441100	Support of Poor	\$ 7,422,849	3.48%	\$ 6,081,782	2.52%	\$ 6,547,791	2.14%	\$ 7,661,611	1.94%	\$ 7,272,567	1.54%	(1.94%)
441200	Public Welfare	\$ 189,285	0.09%	\$ 159,756	0.07%	\$ 201,846	0.07%	\$ 158,842	0.04%	\$ 148,769	0.03%	(0.06%)
441300	LIEAP	\$ 31,037	0.01%	\$ 26,562	0.01%	\$ 18,045	0.01%	\$ 6,497	0.00%	\$ 10,415	0.00%	(0.01%)
441400	Medicaid Contracts	\$ 4,229	0.00%	\$ 21,154	0.01%	\$ 47,220	0.02%	\$ -	0.00%	\$ -	0.00%	0.00%
441500	Food Stamp Distribution	\$ 316,791	0.15%	\$ 30,322	0.01%	\$ 28,107	0.01%	\$ 39,132	0.01%	\$ 26,158	0.01%	(0.14%)
441900	Other Economic Assistance	\$ -	0.00%	\$ 49,484	0.02%	\$ 133,171	0.04%	\$ 150,833	0.04%	\$ 197,522	0.04%	0.04%
442100	County Nurse	\$ 1,624,783	0.76%	\$ 1,356,830	0.56%	\$ 1,503,940	0.49%	\$ 1,700,081	0.43%	\$ 1,823,438	0.39%	(0.37%)
442200	Health Services	\$ 463,571	0.22%	\$ 273,213	0.11%	\$ 221,668	0.07%	\$ 224,135	0.06%	\$ 272,514	0.06%	(0.16%)
442300	Hospital	\$ 261,994	0.12%	\$ 199,885	0.08%	\$ 189,741	0.06%	\$ 760,165	0.19%	\$ 184,490	0.04%	(0.08%)
442400	Ambulance	\$ 1,879,404	0.88%	\$ 1,906,335	0.79%	\$ 1,855,028	0.61%	\$ 2,443,822	0.62%	\$ 2,730,413	0.58%	(0.30%)
442500	Board of Health	\$ 99,503	0.05%	\$ 57,170	0.02%	\$ 10,014	0.00%	\$ 2,493	0.00%	\$ 1,966	0.00%	(0.05%)
442600	WIC	\$ 465,278	0.22%	\$ 413,278	0.17%	\$ 410,791	0.13%	\$ 485,813	0.12%	\$ 408,851	0.09%	(0.13%)
442900	Other Health Assistance	\$ -	0.00%	\$ 33,356	0.01%	\$ 51,332	0.02%	\$ 245,139	0.06%	\$ 139,664	0.03%	0.03%
443100	Day Care Centers	\$ 133,312	0.06%	\$ 7,962	0.00%	\$ 7,700	0.00%	\$ 5,100	0.00%	\$ 12,250	0.00%	(0.06%)
443200	Child Support Enforcement	\$ 112,213	0.05%	\$ 9,138	0.00%	\$ 47,286	0.02%	\$ 34,800	0.01%	\$ 30,500	0.01%	(0.04%)
443300	Care of Aged	\$ 424,927	0.20%	\$ 326,705	0.14%	\$ 204,964	0.07%	\$ 130,112	0.03%	\$ 137,961	0.03%	(0.17%)
443400	Domestic Abuse	\$ 399,026	0.19%	\$ 372,090	0.15%	\$ 389,585	0.13%	\$ 384,236	0.10%	\$ 346,953	0.07%	(0.12%)
443900	Other Social Services	\$ -	0.00%	\$ 128,479	0.05%	\$ 191,492	0.06%	\$ 166,175	0.04%	\$ 716,938	0.15%	0.15%
444100	Mentally Ill	\$ 915,650	0.43%	\$ 995,403	0.41%	\$ 1,499,702	0.49%	\$ 2,454,066	0.62%	\$ 2,836,031	0.60%	0.17%
444200	Developmentally Disabled	\$ 292,886	0.14%	\$ 181,075	0.08%	\$ 230,093	0.08%	\$ 177,826	0.04%	\$ 145,561	0.03%	(0.11%)
444300	Drug Abuse	\$ 929,468	0.44%	\$ 1,382,209	0.57%	\$ 1,868,383	0.61%	\$ 1,267,021	0.32%	\$ 88,986	0.02%	(0.42%)
444400	Mental Health Centers	\$ 769,950	0.36%	\$ 731,330	0.30%	\$ 766,892	0.25%	\$ 739,497	0.19%	\$ 825,373	0.18%	(0.18%)
444500	Mental Illness Board	\$ 736,968	0.35%	\$ 688,644	0.29%	\$ 638,955	0.21%	\$ 360,938	0.09%	\$ 422,066	0.09%	(0.26%)
444900	Other Mental Health Services	\$ -	0.00%	\$ 22,250	0.01%	\$ 17,028	0.01%	\$ 74,655	0.02%	\$ 61,372	0.01%	0.01%
<b>Subtotal Health and Welfare</b>		<b>\$ 17,473,124</b>	<b>8.20%</b>	<b>\$ 15,454,413</b>	<b>6.38%</b>	<b>\$ 17,080,775</b>	<b>5.60%</b>	<b>\$ 19,672,990</b>	<b>4.97%</b>	<b>\$ 18,840,758</b>	<b>4.00%</b>	<b>(4.20%)</b>
<b>Culture and Recreation</b>												
451100	Public Library	\$ 1,672,357	0.79%	\$ 1,698,034	0.70%	\$ 2,222,724	0.73%	\$ 3,098,874	0.78%	\$ 3,239,406	0.69%	(0.10%)
451200	Historical Museum	\$ 900,958	0.42%	\$ 933,532	0.39%	\$ 1,264,239	0.41%	\$ 1,549,193	0.39%	\$ 1,594,557	0.34%	(0.08%)
451300	County Monuments	\$ 179	0.00%	\$ 562	0.00%	\$ 4,436	0.00%	\$ 580	0.00%	\$ 1,069	0.00%	0.00%
451400	Historical Sites	\$ 103,026	0.05%	\$ 62,713	0.03%	\$ 62,904	0.02%	\$ 70,699	0.02%	\$ 69,364	0.01%	(0.04%)
451500	Memorial Day Expense	\$ 4,418	0.00%	\$ 3,380	0.00%	\$ 3,346	0.00%	\$ 3,214	0.00%	\$ 2,723	0.00%	0.00%
451900	Other Culture	\$ -	0.00%	\$ 129,351	0.05%	\$ 176,625	0.06%	\$ 35,359	0.01%	\$ 22,404	0.00%	0.00%
452100	Recreational Programs	\$ 183,331	0.09%	\$ 144,565	0.06%	\$ 162,814	0.05%	\$ 135,395	0.03%	\$ 128,042	0.03%	(0.06%)
452200	Parks	\$ 186,604	0.09%	\$ 327,904	0.14%	\$ 225,151	0.07%	\$ 324,255	0.08%	\$ 350,780	0.07%	(0.02%)
452300	Exhibition Building O&M	\$ 1,404,462	0.66%	\$ 430,729	0.18%	\$ 629,992	0.21%	\$ 703,090	0.18%	\$ 816,246	0.17%	(0.49%)
452400	County Fair	\$ 890,428	0.42%	\$ 813,379	0.34%	\$ 1,927,643	0.63%	\$ 1,730,833	0.44%	\$ 1,949,426	0.41%	(0.01%)
452500	Senior Citizens	\$ 299,248	0.14%	\$ 230,869	0.10%	\$ 242,939	0.08%	\$ 281,668	0.07%	\$ 304,475	0.06%	(0.08%)
452900	Other Recreation	\$ -	0.00%	\$ 75,111	0.03%	\$ 129,630	0.04%	\$ 98,808	0.02%	\$ 102,611	0.02%	0.02%
<b>Subtotal Culture and Recreation</b>		<b>\$ 5,645,010</b>	<b>2.66%</b>	<b>\$ 4,850,128</b>	<b>2.02%</b>	<b>\$ 7,052,444</b>	<b>2.30%</b>	<b>\$ 8,031,969</b>	<b>2.02%</b>	<b>\$ 8,581,104</b>	<b>1.80%</b>	<b>(0.86%)</b>
<b>Conservation of Natural Resources</b>												
461100	County Extension	\$ 2,304,835	1.08%	\$ 2,366,911	0.98%	\$ 2,869,128	0.94%	\$ 3,328,916	0.84%	\$ 2,797,998	0.59%	(0.49%)
461200	Soil Conservation Districts	\$ 879,033	0.41%	\$ 937,057	0.39%	\$ 899,425	0.29%	\$ 812,625	0.21%	\$ 837,396	0.18%	(0.23%)
461300	Rodent Control	\$ 2,833	0.00%	\$ 4,333	0.00%	\$ 1,671	0.00%	\$ 3,657	0.00%	\$ 191	0.00%	0.00%
461400	Predator Control Districts	\$ 5,420	0.00%	\$ 18,439	0.01%	\$ 5,972	0.00%	\$ 7,646	0.00%	\$ 4,465	0.00%	0.00%
461500	Weed and Pest Control	\$ 2,640,223	1.24%	\$ 3,069,142	1.27%	\$ 4,093,009	1.34%	\$ 4,688,500	1.19%	\$ 5,315,689	1.13%	(0.11%)
461600	Grasshopper and Pest Control	\$ 54,319	0.03%	\$ 32,316	0.01%	\$ 37,361	0.01%	\$ 37,024	0.01%	\$ 379,938	0.08%	0.05%
461900	Other Soil Conservation	\$ -	0.00%	\$ 18,787	0.01%	\$ 26,667	0.01%	\$ 23,624	0.01%	\$ 36,006	0.01%	0.01%
462100	Geological Survey	\$ 39,621	0.02%	\$ 37,902	0.02%	\$ 4,320	0.00%	\$ 1,465	0.00%	\$ -	0.00%	(0.02%)

## Exhibit E

### South Dakota Counties - Expenditure Summary - All Governmental Funds

#### 64 Counties

Account Number	Account Description	Average 1995-1996	1995-1996 % of Total	Average 1997-2000	1997-2000 % of Total	Average 2001-2005	2001-2005 % of Total	Average 2006-2010	2006-2010 % of Total	Average 2011-2014	2011-2014 % of Total	2011-2014 vs. 1995-1996
462300	Water Conservation District	\$ 162,747	0.08%	\$ 97,489	0.04%	\$ 119,450	0.04%	\$ 18,830	0.00%	\$ 13,013	0.00%	(0.08%)
462400	Drainage Commissions	\$ 13,367	0.01%	\$ 155,851	0.06%	\$ 81,926	0.03%	\$ 90,128	0.02%	\$ 132,361	0.03%	0.02%
462900	Other Water Conservation	\$ -	0.00%	\$ 21,129	0.01%	\$ 8,618	0.00%	\$ 42,694	0.01%	\$ 141,963	0.03%	0.03%
<b>Subtotal Conservation of Natural Resources</b>		<b>\$ 6,102,399</b>	<b>2.87%</b>	<b>\$ 6,759,356</b>	<b>2.80%</b>	<b>\$ 8,147,547</b>	<b>2.66%</b>	<b>\$ 9,055,110</b>	<b>2.29%</b>	<b>\$ 9,659,020</b>	<b>2.05%</b>	<b>(0.82%)</b>
<b>Urban and Economic Development</b>												
471100	Planning and Zoning	\$ 1,027,157	0.48%	\$ 1,193,523	0.50%	\$ 1,641,266	0.54%	\$ 2,418,979	0.61%	\$ 2,889,287	0.61%	0.13%
471200	Urban and Rural Development	\$ 271,263	0.13%	\$ 249,207	0.10%	\$ 381,101	0.12%	\$ 407,865	0.10%	\$ 689,487	0.15%	0.02%
471900	Other Urban Development	\$ -	0.00%	\$ 27,187	0.01%	\$ 106,776	0.03%	\$ 280,815	0.07%	\$ 540,540	0.11%	0.11%
472100	Tourism, Industrial or Recreational Development	\$ 307,464	0.14%	\$ 384,634	0.16%	\$ 982,715	0.32%	\$ 795,149	0.20%	\$ 2,211,980	0.47%	0.33%
472900	Other Economic Development	\$ -	0.00%	\$ 5,391	0.00%	\$ 1,786,431	0.58%	\$ 141,440	0.04%	\$ 370,510	0.08%	0.08%
475000	Intergovernmental Expenditures	\$ -	0.00%	\$ -	0.00%	\$ 5	0.00%	\$ 967,870	0.24%	\$ 926,203	0.20%	0.20%
480000	Debt Service	\$ 5,544,655	2.60%	\$ 5,946,092	2.47%	\$ 10,959,249	3.58%	\$ 12,952,517	3.28%	\$ 21,572,168	4.58%	1.98%
485000	Payments to Local Education Agencies	\$ 225,317	0.11%	\$ 360,633	0.15%	\$ 368,447	0.12%	\$ 738,044	0.19%	\$ 1,032,109	0.22%	0.11%
<b>Subtotal Urban and Economic Development</b>		<b>\$ 7,375,855</b>	<b>3.46%</b>	<b>\$ 8,166,667</b>	<b>3.39%</b>	<b>\$ 16,225,990</b>	<b>5.29%</b>	<b>\$ 18,702,679</b>	<b>4.73%</b>	<b>\$ 30,232,284</b>	<b>6.42%</b>	<b>2.96%</b>
489000	Capital Outlay	\$ -	0.00%	\$ -	0.00%	\$ 13,099,082	4.28%	\$ 22,735,225	5.75%	\$ 23,639,795	5.02%	5.02%
<b>Totals</b>		<b>\$ 213,019,715</b>	<b>100.02%</b>	<b>\$ 241,058,235</b>	<b>99.99%</b>	<b>\$ 305,857,355</b>	<b>100.01%</b>	<b>\$ 395,381,870</b>	<b>99.97%</b>	<b>\$ 471,346,483</b>	<b>99.99%</b>	<b>(0.03%)</b>

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014	
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010	
Aurora County	A-Road Expenditures	\$ 589,847	\$ 855,871	\$ 859,691	\$ 774,755	\$ 1,345,314	\$ 755,467	\$ 489,443	\$ 485,624	\$ 570,559	
	% of Total Expenditures	39.94%	47.02%	42.94%	35.28%	43.29%	3.35%	-3.73%	0.35%	8.01%	
	B-LE Expenditures	\$ 315,496	\$ 372,525	\$ 393,491	\$ 420,287	\$ 506,334	\$ 190,838	\$ 133,809	\$ 112,843	\$ 86,047	
	% of Total Expenditures	21.36%	20.47%	19.66%	19.14%	16.29%	-5.07%	-4.18%	-3.37%	-2.85%	
	C-Other Expenditures	\$ 571,367	\$ 591,652	\$ 748,798	\$ 1,001,083	\$ 1,255,985	\$ 684,618	\$ 664,333	\$ 507,187	\$ 254,902	
% of Total Expenditures	38.69%	32.51%	37.40%	45.58%	40.42%	1.73%	7.91%	3.02%	-5.16%		
D-Total Expenditures	\$ 1,476,711	\$ 1,820,048	\$ 2,001,979	\$ 2,196,125	\$ 3,107,633	\$ 1,630,922	\$ 1,287,585	\$ 1,105,654	\$ 911,508		
	E-Property Tax Revenue	\$ 754,171	\$ 882,024	\$ 1,003,205	\$ 1,179,537	\$ 1,716,983	\$ 962,812	\$ 834,959	\$ 713,778	\$ 537,446	
	% of Total Expenditures	51.07%	48.46%	50.11%	53.71%	55.25%	4.18%	6.79%	5.14%	1.54%	
	Beadle County	A-Road Expenditures	\$ 1,213,643	\$ 1,740,038	\$ 2,026,578	\$ 2,583,770	\$ 3,575,446	\$ 2,361,803	\$ 1,835,408	\$ 1,548,868	\$ 991,675
		% of Total Expenditures	27.79%	35.79%	32.85%	31.69%	37.47%	9.68%	1.68%	4.62%	5.78%
B-LE Expenditures		\$ 1,278,319	\$ 1,424,676	\$ 1,821,704	\$ 2,424,375	\$ 2,734,335	\$ 1,456,017	\$ 1,309,660	\$ 912,632	\$ 309,960	
% of Total Expenditures		29.27%	29.30%	29.53%	29.74%	28.65%	-0.62%	-0.65%	-0.88%	-1.09%	
C-Other Expenditures		\$ 1,874,990	\$ 1,697,375	\$ 2,321,613	\$ 3,144,346	\$ 3,233,601	\$ 1,358,611	\$ 1,536,226	\$ 911,988	\$ 89,255	
% of Total Expenditures	42.94%	34.91%	37.63%	38.57%	33.88%	-9.06%	-1.03%	-3.75%	-4.69%		
D-Total Expenditures	\$ 4,366,952	\$ 4,862,089	\$ 6,169,895	\$ 8,152,492	\$ 9,543,382	\$ 5,176,431	\$ 4,681,294	\$ 3,373,487	\$ 1,390,891		
	E-Property Tax Revenue	\$ 2,243,304	\$ 2,724,951	\$ 3,211,774	\$ 3,945,237	\$ 5,243,555	\$ 3,000,251	\$ 2,518,604	\$ 2,031,781	\$ 1,298,318	
	% of Total Expenditures	51.37%	56.04%	52.06%	48.39%	54.94%	3.57%	-1.10%	2.88%	6.55%	
	Bennett County	A-Road Expenditures	\$ 321,230	\$ 411,314	\$ 407,598	\$ 340,198	\$ 366,846	\$ 45,616	\$ (44,468)	\$ (40,753)	\$ 26,648
		% of Total Expenditures	23.36%	28.20%	23.10%	18.34%	16.54%	-6.82%	-11.66%	-6.56%	-1.80%
B-LE Expenditures		\$ 446,575	\$ 499,362	\$ 737,795	\$ 821,788	\$ 1,114,619	\$ 668,044	\$ 615,256	\$ 376,824	\$ 292,831	
% of Total Expenditures		32.47%	34.23%	41.81%	44.30%	50.26%	17.79%	16.03%	8.45%	5.96%	
C-Other Expenditures		\$ 607,439	\$ 548,037	\$ 619,263	\$ 692,859	\$ 736,199	\$ 128,760	\$ 188,162	\$ 116,936	\$ 43,340	
% of Total Expenditures	44.17%	37.57%	35.09%	37.35%	33.20%	-10.97%	-4.37%	-1.89%	-4.15%		
D-Total Expenditures	\$ 1,375,243	\$ 1,458,714	\$ 1,764,657	\$ 1,854,845	\$ 2,217,663	\$ 842,420	\$ 758,950	\$ 453,007	\$ 362,819		
	E-Property Tax Revenue	\$ 858,609	\$ 932,168	\$ 1,078,584	\$ 1,243,892	\$ 1,466,423	\$ 607,814	\$ 534,255	\$ 387,839	\$ 222,531	
	% of Total Expenditures	62.43%	63.90%	61.12%	67.06%	66.12%	3.69%	2.22%	5.00%	-0.94%	
	Bon Homme County	A-Road Expenditures	\$ 1,400,459	\$ 1,358,664	\$ 1,484,837	\$ 1,838,362	\$ 2,304,450	\$ 903,991	\$ 945,786	\$ 819,613	\$ 466,088
		% of Total Expenditures	54.78%	54.27%	48.74%	49.31%	54.76%	-0.02%	0.49%	6.02%	5.45%
B-LE Expenditures		\$ 340,417	\$ 423,512	\$ 512,096	\$ 623,005	\$ 812,695	\$ 472,278	\$ 389,183	\$ 300,599	\$ 189,690	
% of Total Expenditures		13.32%	16.92%	16.81%	16.71%	19.31%	5.99%	2.39%	2.50%	2.60%	
C-Other Expenditures		\$ 815,463	\$ 721,155	\$ 1,049,497	\$ 1,266,779	\$ 1,090,940	\$ 275,477	\$ 369,785	\$ 41,443	\$ (175,839)	
% of Total Expenditures	31.90%	28.81%	34.45%	33.98%	25.92%	-5.98%	-2.89%	-8.53%	-8.06%		
D-Total Expenditures	\$ 2,556,339	\$ 2,503,331	\$ 3,046,429	\$ 3,728,146	\$ 4,208,085	\$ 1,651,746	\$ 1,704,754	\$ 1,161,655	\$ 479,939		
	E-Property Tax Revenue	\$ 1,391,888	\$ 1,757,319	\$ 2,046,368	\$ 2,444,421	\$ 2,823,710	\$ 1,431,822	\$ 1,066,391	\$ 777,342	\$ 379,288	
	% of Total Expenditures	54.45%	70.20%	67.17%	65.57%	67.10%	12.65%	-3.10%	-0.07%	1.53%	
	Brookings County	A-Road Expenditures	\$ 2,097,483	\$ 2,532,182	\$ 2,627,936	\$ 3,072,773	\$ 4,859,751	\$ 2,762,269	\$ 2,327,569	\$ 2,231,815	\$ 1,786,979
		% of Total Expenditures	34.96%	34.33%	28.36%	29.04%	32.43%	-2.53%	-1.90%	4.07%	3.39%
B-LE Expenditures		\$ 1,277,747	\$ 1,588,349	\$ 2,303,342	\$ 2,903,735	\$ 3,770,494	\$ 2,492,748	\$ 2,182,145	\$ 1,467,152	\$ 866,759	

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	% of Total Expenditures	21.30%	21.54%	24.86%	27.45%	25.16%	3.86%	3.62%	0.30%	-2.29%
	C-Other Expenditures	\$ 2,624,317	\$ 3,254,925	\$ 4,335,207	\$ 4,603,532	\$ 6,356,470	\$ 3,732,153	\$ 3,101,544	\$ 2,021,263	\$ 1,752,938
	% of Total Expenditures	43.74%	44.13%	46.78%	43.51%	42.41%	-1.33%	-1.72%	-4.37%	-1.10%
	D-Total Expenditures	\$ 5,999,546	\$ 7,375,457	\$ 9,266,485	\$ 10,580,040	\$ 14,986,715	\$ 8,987,169	\$ 7,611,258	\$ 5,720,230	\$ 4,406,675
	E-Property Tax Revenue	\$ 3,609,052	\$ 4,455,618	\$ 5,642,247	\$ 7,832,547	\$ 10,048,891	\$ 6,439,839	\$ 5,593,273	\$ 4,406,645	\$ 2,216,344
	% of Total Expenditures	60.16%	60.41%	60.89%	74.03%	67.05%	6.89%	6.64%	6.16%	-6.98%
Brown County	A-Road Expenditures	\$ 3,268,165	\$ 4,371,917	\$ 4,024,394	\$ 5,204,449	\$ 8,090,740	\$ 4,822,574	\$ 3,718,823	\$ 4,066,346	\$ 2,886,291
	% of Total Expenditures	34.45%	39.64%	30.16%	32.80%	35.80%	1.35%	-3.84%	5.64%	3.00%
	B-LE Expenditures	\$ 2,528,467	\$ 2,768,500	\$ 4,044,296	\$ 4,828,735	\$ 5,713,530	\$ 3,185,062	\$ 2,945,029	\$ 1,669,233	\$ 884,794
	% of Total Expenditures	26.65%	25.10%	30.31%	30.43%	25.28%	-1.37%	0.18%	-5.03%	-5.15%
	C-Other Expenditures	\$ 3,689,548	\$ 3,889,340	\$ 5,274,132	\$ 5,833,946	\$ 8,794,366	\$ 5,104,818	\$ 4,905,026	\$ 3,520,234	\$ 2,960,420
	% of Total Expenditures	38.89%	35.26%	39.53%	36.77%	38.92%	0.03%	3.66%	-0.61%	2.15%
	D-Total Expenditures	\$ 9,486,181	\$ 11,029,758	\$ 13,342,822	\$ 15,867,130	\$ 22,598,636	\$ 13,112,454	\$ 11,568,878	\$ 9,255,813	\$ 6,731,506
	E-Property Tax Revenue	\$ 4,651,905	\$ 6,141,477	\$ 7,073,455	\$ 9,239,738	\$ 12,529,844	\$ 7,877,939	\$ 6,388,368	\$ 5,456,389	\$ 3,290,107
	% of Total Expenditures	49.04%	55.68%	53.01%	58.23%	55.45%	6.41%	-0.23%	2.44%	-2.78%
Brule County	A-Road Expenditures	\$ 524,020	\$ 594,158	\$ 669,011	\$ 770,247	\$ 1,271,120	\$ 747,100	\$ 676,961	\$ 602,109	\$ 500,872
	% of Total Expenditures	26.21%	31.37%	28.74%	28.29%	39.89%	13.68%	8.52%	11.15%	11.60%
	B-LE Expenditures	\$ 609,527	\$ 566,188	\$ 733,056	\$ 877,192	\$ 940,115	\$ 330,587	\$ 373,927	\$ 207,059	\$ 62,922
	% of Total Expenditures	30.48%	29.90%	31.49%	32.22%	29.50%	-0.98%	-0.40%	-1.99%	-2.72%
	C-Other Expenditures	\$ 866,062	\$ 733,569	\$ 925,777	\$ 1,074,999	\$ 975,392	\$ 109,330	\$ 241,823	\$ 49,615	\$ (99,607)
	% of Total Expenditures	43.31%	38.73%	39.77%	39.49%	30.61%	-12.70%	-8.12%	-9.16%	-8.88%
	D-Total Expenditures	\$ 1,999,609	\$ 1,893,915	\$ 2,327,843	\$ 2,722,438	\$ 3,186,626	\$ 1,187,017	\$ 1,292,711	\$ 858,783	\$ 464,188
	E-Property Tax Revenue	\$ 829,058	\$ 1,052,909	\$ 1,230,184	\$ 1,477,439	\$ 1,687,094	\$ 858,036	\$ 634,185	\$ 456,909	\$ 209,655
	% of Total Expenditures	41.46%	55.59%	52.85%	54.27%	52.94%	11.48%	-2.65%	0.09%	-1.33%
Buffalo County	A-Road Expenditures	\$ 206,341	\$ 239,995	\$ 215,784	\$ 274,425	\$ 226,024	\$ 19,683	\$ (13,971)	\$ 10,241	\$ (48,401)
	% of Total Expenditures	47.12%	50.45%	34.30%	39.79%	35.79%	-11.33%	-14.66%	1.49%	-4.00%
	B-LE Expenditures	\$ 62,777	\$ 61,846	\$ 94,033	\$ 123,282	\$ 155,741	\$ 92,964	\$ 93,896	\$ 61,708	\$ 32,459
	% of Total Expenditures	14.34%	13.00%	14.95%	17.87%	24.66%	10.32%	11.66%	9.71%	6.79%
	C-Other Expenditures	\$ 168,802	\$ 173,907	\$ 319,256	\$ 292,048	\$ 249,801	\$ 80,999	\$ 75,894	\$ (69,455)	\$ (42,248)
	% of Total Expenditures	38.55%	36.55%	50.75%	42.34%	39.55%	1.00%	3.00%	-11.20%	-2.79%
	D-Total Expenditures	\$ 437,920	\$ 475,747	\$ 629,073	\$ 689,756	\$ 631,566	\$ 193,646	\$ 155,819	\$ 2,494	\$ (58,190)
	E-Property Tax Revenue	\$ 265,887	\$ 318,405	\$ 305,957	\$ 334,080	\$ 427,221	\$ 161,334	\$ 108,815	\$ 121,263	\$ 93,141
	% of Total Expenditures	60.72%	66.93%	48.64%	48.43%	67.64%	6.92%	0.71%	19.00%	19.21%
Butte County	A-Road Expenditures	\$ 871,220	\$ 794,694	\$ 903,064	\$ 1,330,704	\$ 1,486,109	\$ 614,889	\$ 691,415	\$ 583,045	\$ 155,405
	% of Total Expenditures	35.12%	30.43%	28.21%	29.45%	26.57%	-8.55%	-3.86%	-1.64%	-2.88%
	B-LE Expenditures	\$ 736,981	\$ 811,117	\$ 1,033,978	\$ 1,565,213	\$ 1,986,186	\$ 1,249,205	\$ 1,175,069	\$ 952,209	\$ 420,973
	% of Total Expenditures	29.71%	31.06%	32.29%	34.64%	35.51%	5.80%	4.45%	3.22%	0.87%
	C-Other Expenditures	\$ 872,621	\$ 1,005,452	\$ 1,264,715	\$ 1,622,500	\$ 2,120,763	\$ 1,248,142	\$ 1,115,311	\$ 856,048	\$ 498,263
	% of Total Expenditures	35.17%	38.50%	39.50%	35.91%	37.92%	2.75%	-0.58%	-1.58%	2.01%

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	D-Total Expenditures	\$ 2,480,822	\$ 2,611,263	\$ 3,201,757	\$ 4,518,417	\$ 5,593,058	\$ 3,112,236	\$ 2,981,795	\$ 2,391,302	\$ 1,074,641
	E-Property Tax Revenue	\$ 1,235,423	\$ 1,367,301	\$ 1,592,893	\$ 2,095,814	\$ 2,599,726	\$ 1,364,302	\$ 1,232,425	\$ 1,006,833	\$ 503,912
	% of Total Expenditures	49.80%	52.36%	49.75%	46.38%	46.48%	-3.32%	-5.88%	-3.27%	0.10%
Campbell County	A-Road Expenditures	\$ 546,352	\$ 739,156	\$ 610,717	\$ 906,002	\$ 1,170,582	\$ 624,230	\$ 431,426	\$ 559,865	\$ 264,580
	% of Total Expenditures	51.91%	54.69%	41.01%	47.47%	54.82%	2.91%	0.13%	13.81%	7.35%
	B-LE Expenditures	\$ 104,481	\$ 147,468	\$ 193,707	\$ 249,491	\$ 272,405	\$ 167,925	\$ 124,938	\$ 78,698	\$ 22,914
	% of Total Expenditures	9.93%	10.91%	13.01%	13.07%	12.76%	2.83%	1.85%	-0.25%	-0.31%
	C-Other Expenditures	\$ 401,690	\$ 464,915	\$ 684,887	\$ 753,098	\$ 692,371	\$ 290,681	\$ 227,456	\$ 7,484	\$ (60,727)
	% of Total Expenditures	38.16%	34.40%	45.99%	39.46%	32.42%	-5.74%	-1.98%	-13.57%	-7.04%
	D-Total Expenditures	\$ 1,052,523	\$ 1,351,538	\$ 1,489,312	\$ 1,908,592	\$ 2,135,359	\$ 1,082,836	\$ 783,820	\$ 646,047	\$ 226,767
	E-Property Tax Revenue	\$ 776,443	\$ 939,594	\$ 917,655	\$ 1,015,040	\$ 1,175,084	\$ 398,641	\$ 235,489	\$ 257,429	\$ 160,043
	% of Total Expenditures	73.77%	69.52%	61.62%	53.18%	55.03%	-18.74%	-14.49%	-6.59%	1.85%
Charles Mix County	A-Road Expenditures	\$ 1,081,448	\$ 1,498,674	\$ 1,694,031	\$ 1,665,865	\$ 2,462,036	\$ 1,380,588	\$ 963,362	\$ 768,005	\$ 796,171
	% of Total Expenditures	38.32%	40.23%	38.05%	36.06%	39.62%	1.30%	-0.61%	1.57%	3.56%
	B-LE Expenditures	\$ 796,344	\$ 888,410	\$ 1,397,781	\$ 1,483,550	\$ 1,870,991	\$ 1,074,647	\$ 982,581	\$ 473,210	\$ 387,440
	% of Total Expenditures	28.22%	23.85%	31.39%	32.12%	30.11%	1.89%	6.26%	-1.28%	-2.01%
	C-Other Expenditures	\$ 944,320	\$ 1,338,121	\$ 1,360,505	\$ 1,469,662	\$ 1,880,574	\$ 936,254	\$ 542,453	\$ 520,069	\$ 410,912
	% of Total Expenditures	33.46%	35.92%	30.56%	31.82%	30.27%	-3.19%	-5.65%	-0.29%	-1.55%
	D-Total Expenditures	\$ 2,822,112	\$ 3,725,204	\$ 4,452,317	\$ 4,619,078	\$ 6,213,601	\$ 3,391,489	\$ 2,488,396	\$ 1,761,284	\$ 1,594,523
	E-Property Tax Revenue	\$ 1,918,555	\$ 2,123,803	\$ 2,559,088	\$ 3,097,895	\$ 3,610,793	\$ 1,692,238	\$ 1,486,989	\$ 1,051,705	\$ 512,898
	% of Total Expenditures	67.98%	57.01%	57.48%	67.07%	58.11%	-9.87%	1.10%	0.63%	-8.96%
Clark County	A-Road Expenditures	\$ 964,423	\$ 2,235,516	\$ 1,529,719	\$ 1,570,545	\$ 2,876,547	\$ 1,912,124	\$ 641,032	\$ 1,346,828	\$ 1,306,003
	% of Total Expenditures	46.48%	67.10%	50.00%	46.27%	61.19%	14.71%	-5.91%	11.19%	14.92%
	B-LE Expenditures	\$ 190,201	\$ 215,442	\$ 239,686	\$ 360,076	\$ 436,395	\$ 246,194	\$ 220,953	\$ 196,709	\$ 76,319
	% of Total Expenditures	9.17%	6.47%	7.84%	10.61%	9.28%	0.11%	2.81%	1.44%	-1.33%
	C-Other Expenditures	\$ 920,464	\$ 880,731	\$ 1,289,741	\$ 1,463,699	\$ 1,388,351	\$ 467,887	\$ 507,620	\$ 98,609	\$ (75,349)
	% of Total Expenditures	44.36%	26.43%	42.16%	43.12%	29.53%	-14.83%	3.10%	-12.63%	-13.59%
	D-Total Expenditures	\$ 2,075,088	\$ 3,331,688	\$ 3,059,147	\$ 3,394,320	\$ 4,701,293	\$ 2,626,205	\$ 1,369,605	\$ 1,642,146	\$ 1,306,973
	E-Property Tax Revenue	\$ 1,439,717	\$ 1,590,252	\$ 1,740,793	\$ 2,043,548	\$ 2,456,361	\$ 1,016,644	\$ 866,109	\$ 715,568	\$ 412,813
	% of Total Expenditures	69.38%	47.73%	56.90%	60.20%	52.25%	-17.13%	4.52%	-4.65%	-7.95%
Clay County	A-Road Expenditures	\$ 1,291,369	\$ 1,404,967	\$ 1,630,040	\$ 2,000,687	\$ 2,426,383	\$ 1,135,014	\$ 1,021,416	\$ 796,343	\$ 425,696
	% of Total Expenditures	42.21%	42.66%	39.49%	40.07%	40.16%	-2.05%	-2.50%	0.67%	0.09%
	B-LE Expenditures	\$ 729,164	\$ 835,879	\$ 1,088,722	\$ 1,348,263	\$ 1,642,007	\$ 912,843	\$ 806,127	\$ 553,285	\$ 293,744
	% of Total Expenditures	23.83%	25.38%	26.38%	27.01%	27.18%	3.35%	1.80%	0.80%	0.17%
	C-Other Expenditures	\$ 1,038,746	\$ 1,052,740	\$ 1,408,688	\$ 1,643,599	\$ 1,972,683	\$ 933,938	\$ 919,944	\$ 563,996	\$ 329,085
	% of Total Expenditures	33.95%	31.96%	34.13%	32.92%	32.65%	-1.30%	0.69%	-1.48%	-0.27%
	D-Total Expenditures	\$ 3,059,279	\$ 3,293,586	\$ 4,127,449	\$ 4,992,549	\$ 6,041,073	\$ 2,981,795	\$ 2,747,487	\$ 1,913,624	\$ 1,048,524
	E-Property Tax Revenue	\$ 2,019,186	\$ 2,447,660	\$ 2,853,860	\$ 3,508,606	\$ 4,146,438	\$ 2,127,253	\$ 1,698,779	\$ 1,292,578	\$ 637,832
	% of Total Expenditures	66.00%	74.32%	69.14%	70.28%	68.64%	2.64%	-5.68%	-0.50%	-1.64%

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
Codington County	A-Road Expenditures	\$ 1,955,075	\$ 1,898,833	\$ 1,944,077	\$ 2,614,950	\$ 3,021,517	\$ 1,066,443	\$ 1,122,684	\$ 1,077,440	\$ 406,567
	% of Total Expenditures	36.20%	30.26%	28.33%	27.54%	27.80%	-8.40%	-2.46%	-0.53%	0.26%
	B-LE Expenditures	\$ 1,338,095	\$ 1,980,297	\$ 2,060,793	\$ 2,883,598	\$ 3,733,132	\$ 2,395,038	\$ 1,752,835	\$ 1,672,340	\$ 849,534
	% of Total Expenditures	24.77%	31.56%	30.03%	30.37%	34.35%	9.58%	2.79%	4.32%	3.98%
	C-Other Expenditures	\$ 2,108,000	\$ 2,396,197	\$ 2,858,280	\$ 3,997,101	\$ 4,112,815	\$ 2,004,815	\$ 1,716,618	\$ 1,254,535	\$ 115,715
% of Total Expenditures	39.03%	38.18%	41.65%	42.09%	37.85%	-1.18%	-0.33%	-3.80%	-4.24%	
Corson County	D-Total Expenditures	\$ 5,401,170	\$ 6,275,328	\$ 6,863,150	\$ 9,495,648	\$ 10,867,465	\$ 5,466,295	\$ 4,592,137	\$ 4,004,315	\$ 1,371,817
	E-Property Tax Revenue	\$ 2,833,417	\$ 3,186,774	\$ 3,522,471	\$ 5,729,292	\$ 6,812,837	\$ 3,979,419	\$ 3,626,063	\$ 3,290,366	\$ 1,083,545
	% of Total Expenditures	52.46%	50.78%	51.32%	60.34%	62.69%	10.23%	11.91%	11.37%	2.35%
	A-Road Expenditures	\$ 547,496	\$ 772,891	\$ 900,096	\$ 876,711	\$ 1,335,675	\$ 788,178	\$ 562,783	\$ 435,578	\$ 458,963
	% of Total Expenditures	45.53%	51.03%	49.91%	36.44%	51.04%	5.51%	0.01%	1.13%	14.60%
Custer County	B-LE Expenditures	\$ 200,721	\$ 224,186	\$ 240,509	\$ 286,319	\$ 484,501	\$ 283,779	\$ 260,315	\$ 243,991	\$ 198,182
	% of Total Expenditures	16.69%	14.80%	13.34%	11.90%	18.51%	1.82%	3.71%	5.17%	6.61%
	C-Other Expenditures	\$ 454,340	\$ 517,488	\$ 662,724	\$ 1,243,142	\$ 796,854	\$ 342,515	\$ 279,366	\$ 134,131	\$ (446,288)
	% of Total Expenditures	37.78%	34.17%	36.75%	51.66%	30.45%	-7.33%	-3.72%	-6.30%	-21.21%
	D-Total Expenditures	\$ 1,202,557	\$ 1,514,565	\$ 1,803,329	\$ 2,406,172	\$ 2,617,030	\$ 1,414,473	\$ 1,102,464	\$ 813,700	\$ 210,857
Davison County	E-Property Tax Revenue	\$ 756,664	\$ 849,869	\$ 829,484	\$ 1,085,626	\$ 1,211,665	\$ 455,001	\$ 361,796	\$ 382,181	\$ 126,039
	% of Total Expenditures	62.92%	56.11%	46.00%	45.12%	46.30%	-16.62%	-9.81%	0.30%	1.18%
	A-Road Expenditures	\$ 761,956	\$ 1,146,451	\$ 1,284,602	\$ 1,885,204	\$ 2,008,451	\$ 1,246,495	\$ 862,000	\$ 723,850	\$ 123,247
	% of Total Expenditures	27.16%	31.86%	28.22%	28.82%	25.28%	-1.88%	-6.58%	-2.94%	-3.54%
	B-LE Expenditures	\$ 927,529	\$ 1,035,181	\$ 1,349,530	\$ 1,678,305	\$ 2,012,322	\$ 1,084,793	\$ 977,141	\$ 662,792	\$ 334,017
Day County	% of Total Expenditures	33.06%	28.77%	29.65%	25.65%	25.33%	-7.73%	-3.44%	-4.32%	-0.32%
	C-Other Expenditures	\$ 1,116,392	\$ 1,416,539	\$ 1,917,471	\$ 2,978,655	\$ 3,924,928	\$ 2,808,536	\$ 2,508,389	\$ 2,007,457	\$ 946,273
	% of Total Expenditures	39.79%	39.37%	42.13%	45.53%	49.40%	9.61%	10.03%	7.27%	3.87%
	D-Total Expenditures	\$ 2,805,877	\$ 3,598,171	\$ 4,551,603	\$ 6,542,164	\$ 7,945,702	\$ 5,139,825	\$ 4,347,530	\$ 3,394,099	\$ 1,403,538
	E-Property Tax Revenue	\$ 1,219,777	\$ 1,471,519	\$ 1,931,671	\$ 2,824,993	\$ 3,596,044	\$ 2,376,268	\$ 2,124,525	\$ 1,664,373	\$ 771,051
Day County	% of Total Expenditures	43.47%	40.90%	42.44%	43.18%	45.26%	1.79%	4.36%	2.82%	2.08%
	A-Road Expenditures	\$ 946,816	\$ 1,372,487	\$ 1,706,266	\$ 2,417,739	\$ 2,854,874	\$ 1,908,058	\$ 1,482,387	\$ 1,148,608	\$ 437,135
	% of Total Expenditures	20.94%	27.66%	27.59%	29.66%	29.87%	8.93%	2.21%	2.28%	0.21%
	B-LE Expenditures	\$ 1,647,061	\$ 1,454,163	\$ 2,057,464	\$ 2,554,505	\$ 3,266,772	\$ 1,619,711	\$ 1,812,609	\$ 1,209,308	\$ 712,267
	% of Total Expenditures	36.42%	29.30%	33.27%	31.33%	34.17%	-2.25%	4.87%	0.90%	2.84%
Day County	C-Other Expenditures	\$ 1,928,349	\$ 2,135,987	\$ 2,419,712	\$ 3,180,320	\$ 3,437,426	\$ 1,509,077	\$ 1,301,439	\$ 1,017,714	\$ 257,107
	% of Total Expenditures	42.64%	43.04%	39.13%	39.01%	35.96%	-6.68%	-7.08%	-3.17%	-3.05%
	D-Total Expenditures	\$ 4,522,226	\$ 4,962,638	\$ 6,183,442	\$ 8,152,563	\$ 9,559,072	\$ 5,036,846	\$ 4,596,435	\$ 3,375,630	\$ 1,406,509
	E-Property Tax Revenue	\$ 2,276,357	\$ 2,907,565	\$ 3,611,818	\$ 4,906,912	\$ 5,809,099	\$ 3,532,742	\$ 2,901,534	\$ 2,197,281	\$ 902,187
	% of Total Expenditures	50.34%	58.59%	58.41%	60.19%	60.77%	10.43%	2.18%	2.36%	0.58%
Day County	A-Road Expenditures	\$ 2,092,353	\$ 3,662,021	\$ 1,634,068	\$ 2,155,189	\$ 2,977,635	\$ 885,282	\$ (684,385)	\$ 1,343,567	\$ 822,447
	% of Total Expenditures	59.72%	63.02%	50.69%	54.45%	59.13%	-0.59%	-3.89%	8.44%	4.68%
Day County	B-LE Expenditures	\$ 375,281	\$ 407,159	\$ 512,898	\$ 650,203	\$ 668,187	\$ 292,906	\$ 261,028	\$ 155,288	\$ 17,983

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	% of Total Expenditures	10.71%	7.01%	15.91%	16.43%	13.27%	2.56%	6.26%	-2.64%	-3.16%
	C-Other Expenditures	\$ 1,036,083	\$ 1,742,055	\$ 1,076,383	\$ 1,152,772	\$ 1,390,157	\$ 354,074	\$ (351,899)	\$ 313,774	\$ 237,385
	% of Total Expenditures	29.57%	29.98%	33.39%	29.12%	27.60%	-1.97%	-2.38%	-5.79%	-1.52%
	D-Total Expenditures	\$ 3,503,716	\$ 5,811,235	\$ 3,223,350	\$ 3,958,164	\$ 5,035,979	\$ 1,532,262	\$ (775,256)	\$ 1,812,629	\$ 1,077,815
	E-Property Tax Revenue	\$ 1,424,701	\$ 1,690,524	\$ 1,928,728	\$ 2,284,212	\$ 2,797,312	\$ 1,372,611	\$ 1,106,788	\$ 868,584	\$ 513,100
	% of Total Expenditures	40.66%	29.09%	59.84%	57.71%	55.55%	14.89%	26.46%	-4.29%	-2.16%
Deuel County	A-Road Expenditures	\$ 688,158	\$ 821,292	\$ 1,233,841	\$ 1,295,463	\$ 1,723,648	\$ 1,035,490	\$ 902,356	\$ 489,807	\$ 428,185
	% of Total Expenditures	34.46%	37.76%	42.88%	41.33%	49.09%	14.63%	11.33%	6.21%	7.76%
	B-LE Expenditures	\$ 374,986	\$ 391,995	\$ 513,696	\$ 633,443	\$ 630,410	\$ 255,424	\$ 238,415	\$ 116,714	\$ (3,033)
	% of Total Expenditures	18.78%	18.02%	17.85%	20.21%	17.96%	-0.82%	-0.06%	0.11%	-2.25%
	C-Other Expenditures	\$ 934,081	\$ 961,554	\$ 1,129,716	\$ 1,205,166	\$ 1,156,847	\$ 222,767	\$ 195,293	\$ 27,131	\$ (48,318)
	% of Total Expenditures	46.77%	44.21%	39.26%	38.45%	32.95%	-13.82%	-11.26%	-6.31%	-5.50%
	D-Total Expenditures	\$ 1,997,224	\$ 2,174,841	\$ 2,877,252	\$ 3,134,071	\$ 3,510,905	\$ 1,513,681	\$ 1,336,064	\$ 633,653	\$ 376,834
	E-Property Tax Revenue	\$ 1,226,687	\$ 1,504,545	\$ 1,743,807	\$ 2,117,640	\$ 2,441,338	\$ 1,214,651	\$ 936,793	\$ 697,531	\$ 323,698
	% of Total Expenditures	61.42%	69.18%	60.61%	67.57%	69.54%	8.12%	0.36%	8.93%	1.97%
Dewey County	A-Road Expenditures	\$ 425,416	\$ 586,242	\$ 517,874	\$ 541,091	\$ 1,530,754	\$ 1,105,338	\$ 944,512	\$ 1,012,880	\$ 989,662
	% of Total Expenditures	41.18%	44.99%	40.38%	36.88%	56.45%	15.27%	11.46%	16.07%	19.57%
	B-LE Expenditures	\$ 138,995	\$ 173,218	\$ 199,270	\$ 259,813	\$ 381,877	\$ 242,882	\$ 208,659	\$ 182,607	\$ 122,065
	% of Total Expenditures	13.45%	13.29%	15.54%	17.71%	14.08%	0.63%	0.79%	-1.46%	-3.63%
	C-Other Expenditures	\$ 468,759	\$ 543,510	\$ 565,404	\$ 666,081	\$ 799,175	\$ 330,415	\$ 255,665	\$ 233,771	\$ 133,094
	% of Total Expenditures	45.37%	41.71%	44.08%	45.40%	29.47%	-15.90%	-12.24%	-14.61%	-15.93%
	D-Total Expenditures	\$ 1,033,171	\$ 1,302,969	\$ 1,282,549	\$ 1,466,985	\$ 2,711,806	\$ 1,678,635	\$ 1,408,836	\$ 1,429,257	\$ 1,244,821
	E-Property Tax Revenue	\$ 673,451	\$ 545,339	\$ 617,732	\$ 863,643	\$ 1,051,818	\$ 378,367	\$ 506,480	\$ 434,086	\$ 188,175
	% of Total Expenditures	65.18%	41.85%	48.16%	58.87%	38.79%	-26.39%	-3.06%	-9.37%	-20.08%
Douglas County	A-Road Expenditures	\$ 566,668	\$ 695,792	\$ 833,414	\$ 751,542	\$ 1,225,623	\$ 658,954	\$ 529,831	\$ 392,209	\$ 474,081
	% of Total Expenditures	41.84%	45.79%	47.25%	42.56%	46.65%	4.81%	0.86%	-0.60%	4.09%
	B-LE Expenditures	\$ 173,383	\$ 212,257	\$ 252,743	\$ 285,036	\$ 344,441	\$ 171,058	\$ 132,183	\$ 91,698	\$ 59,404
	% of Total Expenditures	12.80%	13.97%	14.33%	16.14%	13.11%	0.31%	-0.86%	-1.22%	-3.03%
	C-Other Expenditures	\$ 614,248	\$ 611,420	\$ 677,504	\$ 729,416	\$ 1,057,112	\$ 442,864	\$ 445,691	\$ 379,608	\$ 327,696
	% of Total Expenditures	45.36%	40.24%	38.41%	41.30%	40.24%	-5.12%	0.00%	1.83%	-1.06%
	D-Total Expenditures	\$ 1,354,300	\$ 1,519,470	\$ 1,763,661	\$ 1,765,994	\$ 2,627,176	\$ 1,272,875	\$ 1,107,706	\$ 863,514	\$ 861,181
	E-Property Tax Revenue	\$ 755,627	\$ 953,736	\$ 1,134,845	\$ 1,348,837	\$ 1,506,017	\$ 750,390	\$ 552,281	\$ 371,172	\$ 157,180
	% of Total Expenditures	55.79%	62.77%	64.35%	76.38%	57.32%	1.53%	-5.45%	-7.03%	-19.06%
Edmunds County	A-Road Expenditures	\$ 1,047,507	\$ 1,512,087	\$ 1,421,626	\$ 1,963,139	\$ 2,599,292	\$ 1,551,785	\$ 1,087,205	\$ 1,177,666	\$ 636,153
	% of Total Expenditures	53.55%	59.30%	51.67%	57.92%	62.00%	8.45%	2.70%	10.33%	4.08%
	B-LE Expenditures	\$ 308,601	\$ 348,668	\$ 384,059	\$ 496,551	\$ 605,799	\$ 297,198	\$ 257,130	\$ 221,740	\$ 109,247
	% of Total Expenditures	15.78%	13.67%	13.96%	14.65%	14.45%	-1.33%	0.78%	0.49%	-0.20%
	C-Other Expenditures	\$ 600,121	\$ 688,985	\$ 945,476	\$ 929,565	\$ 987,192	\$ 387,071	\$ 298,207	\$ 41,716	\$ 57,627
	% of Total Expenditures	30.68%	27.02%	34.37%	27.43%	23.55%	-7.13%	-3.47%	-10.82%	-3.88%



## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	D-Total Expenditures	\$ 1,956,229	\$ 2,549,740	\$ 2,751,161	\$ 3,389,255	\$ 4,192,283	\$ 2,236,053	\$ 1,642,542	\$ 1,441,121	\$ 803,028
	E-Property Tax Revenue	\$ 1,262,823	\$ 1,556,754	\$ 1,812,697	\$ 2,233,560	\$ 2,705,333	\$ 1,442,510	\$ 1,148,579	\$ 892,636	\$ 471,773
	% of Total Expenditures	64.55%	61.06%	65.89%	65.90%	64.53%	-0.02%	3.47%	-1.36%	-1.37%
Fall River County	A-Road Expenditures	\$ 819,639	\$ 1,261,438	\$ 1,076,234	\$ 1,369,761	\$ 1,473,859	\$ 654,220	\$ 212,421	\$ 397,625	\$ 104,098
	% of Total Expenditures	31.64%	38.10%	30.29%	29.59%	28.98%	-2.66%	-9.12%	-1.31%	-0.61%
	B-LE Expenditures	\$ 699,413	\$ 944,232	\$ 1,198,341	\$ 1,564,627	\$ 1,794,294	\$ 1,094,881	\$ 850,062	\$ 595,953	\$ 229,668
	% of Total Expenditures	27.00%	28.52%	33.73%	33.80%	35.28%	8.28%	6.76%	1.55%	1.48%
	C-Other Expenditures	\$ 1,071,803	\$ 1,105,009	\$ 1,278,094	\$ 1,694,314	\$ 1,817,068	\$ 745,265	\$ 712,058	\$ 538,974	\$ 122,753
	% of Total Expenditures	41.37%	33.38%	35.98%	36.60%	35.73%	-5.64%	2.35%	-0.25%	-0.87%
	D-Total Expenditures	\$ 2,590,855	\$ 3,310,680	\$ 3,552,669	\$ 4,628,702	\$ 5,085,221	\$ 2,494,366	\$ 1,774,541	\$ 1,532,552	\$ 456,519
	E-Property Tax Revenue	\$ 1,909,393	\$ 1,944,694	\$ 2,020,343	\$ 2,395,292	\$ 2,706,423	\$ 797,030	\$ 761,729	\$ 686,080	\$ 311,131
	% of Total Expenditures	73.70%	58.74%	56.87%	51.75%	53.22%	-20.48%	-5.52%	-3.65%	1.47%
Faulk County	A-Road Expenditures	\$ 874,390	\$ 1,079,588	\$ 747,523	\$ 1,074,651	\$ 1,783,212	\$ 908,822	\$ 703,625	\$ 1,035,689	\$ 708,561
	% of Total Expenditures	48.29%	52.81%	36.07%	37.73%	52.41%	4.12%	-0.40%	16.34%	14.68%
	B-LE Expenditures	\$ 97,985	\$ 156,321	\$ 381,776	\$ 477,841	\$ 531,241	\$ 433,257	\$ 374,920	\$ 149,465	\$ 53,401
	% of Total Expenditures	5.41%	7.65%	18.42%	16.78%	15.61%	10.20%	7.96%	-2.81%	-1.17%
	C-Other Expenditures	\$ 838,464	\$ 808,509	\$ 943,091	\$ 1,295,525	\$ 1,087,942	\$ 249,477	\$ 279,432	\$ 144,850	\$ (207,583)
	% of Total Expenditures	46.30%	39.55%	45.51%	45.49%	31.98%	-14.32%	-7.57%	-13.53%	-13.51%
	D-Total Expenditures	\$ 1,810,839	\$ 2,044,418	\$ 2,072,390	\$ 2,848,017	\$ 3,402,395	\$ 1,591,556	\$ 1,357,977	\$ 1,330,005	\$ 554,379
	E-Property Tax Revenue	\$ 1,125,615	\$ 1,333,528	\$ 1,496,899	\$ 1,738,828	\$ 1,947,666	\$ 822,051	\$ 614,137	\$ 450,766	\$ 208,838
	% of Total Expenditures	62.16%	65.23%	72.23%	61.05%	57.24%	-4.92%	-7.99%	-14.99%	-3.81%
Grant County	A-Road Expenditures	\$ 1,362,241	\$ 1,333,721	\$ 1,430,648	\$ 1,775,066	\$ 2,702,846	\$ 1,340,605	\$ 1,369,125	\$ 1,272,198	\$ 927,780
	% of Total Expenditures	45.76%	44.96%	33.40%	38.28%	46.47%	0.71%	1.51%	13.07%	8.19%
	B-LE Expenditures	\$ 465,697	\$ 542,083	\$ 693,423	\$ 765,333	\$ 945,421	\$ 479,724	\$ 403,338	\$ 251,998	\$ 180,088
	% of Total Expenditures	15.64%	18.27%	16.19%	16.50%	16.25%	0.61%	-2.02%	0.06%	-0.25%
	C-Other Expenditures	\$ 1,148,803	\$ 1,090,686	\$ 2,159,495	\$ 2,096,803	\$ 2,168,499	\$ 1,019,696	\$ 1,077,814	\$ 9,004	\$ 71,696
	% of Total Expenditures	38.59%	36.77%	50.41%	45.22%	37.28%	-1.31%	0.51%	-13.13%	-7.94%
	D-Total Expenditures	\$ 2,976,740	\$ 2,966,490	\$ 4,283,566	\$ 4,637,202	\$ 5,816,766	\$ 2,840,026	\$ 2,850,276	\$ 1,533,200	\$ 1,179,564
	E-Property Tax Revenue	\$ 1,779,588	\$ 2,028,903	\$ 2,357,749	\$ 3,074,632	\$ 3,742,453	\$ 1,962,866	\$ 1,713,551	\$ 1,384,704	\$ 667,821
	% of Total Expenditures	59.78%	68.39%	55.04%	66.30%	64.34%	4.56%	-4.05%	9.30%	-1.96%
Gregory County	A-Road Expenditures	\$ 1,088,543	\$ 1,325,389	\$ 1,065,629	\$ 1,691,148	\$ 1,959,464	\$ 870,921	\$ 634,075	\$ 893,835	\$ 268,316
	% of Total Expenditures	45.49%	51.95%	43.69%	51.76%	55.79%	10.30%	3.84%	12.10%	4.03%
	B-LE Expenditures	\$ 285,833	\$ 282,464	\$ 370,713	\$ 506,946	\$ 596,843	\$ 311,010	\$ 314,379	\$ 226,130	\$ 89,897
	% of Total Expenditures	11.94%	11.07%	15.20%	15.52%	16.99%	5.05%	5.92%	1.79%	1.47%
	C-Other Expenditures	\$ 1,018,768	\$ 943,522	\$ 1,002,991	\$ 1,069,181	\$ 955,738	\$ (63,030)	\$ 12,217	\$ (47,252)	\$ (113,442)
	% of Total Expenditures	42.57%	36.98%	41.12%	32.72%	27.21%	-15.36%	-9.77%	-13.91%	-5.51%
	D-Total Expenditures	\$ 2,393,144	\$ 2,551,375	\$ 2,439,333	\$ 3,267,275	\$ 3,512,046	\$ 1,118,901	\$ 960,671	\$ 1,072,713	\$ 244,770
	E-Property Tax Revenue	\$ 1,385,637	\$ 1,487,132	\$ 1,701,347	\$ 2,022,664	\$ 2,306,425	\$ 920,788	\$ 819,293	\$ 605,078	\$ 283,761
	% of Total Expenditures	57.90%	58.29%	69.75%	61.91%	65.67%	7.77%	7.38%	-4.08%	3.76%

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014	
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010	
Haakon County	A-Road Expenditures	\$ 483,702	\$ 710,893	\$ 713,029	\$ 835,414	\$ 1,073,953	\$ 590,251	\$ 363,060	\$ 360,923	\$ 238,539	
	% of Total Expenditures	49.46%	56.65%	45.58%	45.63%	52.80%	3.34%	-3.85%	7.22%	7.17%	
	B-LE Expenditures	\$ 141,859	\$ 164,182	\$ 173,090	\$ 234,856	\$ 275,648	\$ 133,789	\$ 111,466	\$ 102,558	\$ 40,792	
	% of Total Expenditures	14.50%	13.08%	11.06%	12.83%	13.55%	-0.95%	0.47%	2.49%	0.72%	
	C-Other Expenditures	\$ 352,468	\$ 379,901	\$ 678,322	\$ 760,638	\$ 684,555	\$ 332,087	\$ 304,655	\$ 6,233	\$ (76,083)	
	% of Total Expenditures	36.04%	30.27%	43.36%	41.54%	33.65%	-2.39%	3.38%	-9.71%	-7.89%	
	D-Total Expenditures	\$ 978,029	\$ 1,254,975	\$ 1,564,442	\$ 1,830,908	\$ 2,034,156	\$ 1,056,127	\$ 779,181	\$ 469,714	\$ 203,248	
	E-Property Tax Revenue	\$ 588,290	\$ 700,218	\$ 761,583	\$ 888,124	\$ 1,139,867	\$ 551,576	\$ 439,649	\$ 378,284	\$ 251,743	
	% of Total Expenditures	60.15%	55.80%	48.68%	48.51%	56.04%	-4.11%	0.24%	7.36%	7.53%	
	Hamlin County	A-Road Expenditures	\$ 1,064,403	\$ 1,743,036	\$ 1,387,591	\$ 1,638,849	\$ 2,345,601	\$ 1,281,198	\$ 602,565	\$ 958,010	\$ 706,752
		% of Total Expenditures	57.50%	65.80%	53.70%	44.51%	62.00%	4.50%	-3.80%	8.30%	17.49%
		B-LE Expenditures	\$ 193,475	\$ 231,155	\$ 320,187	\$ 413,976	\$ 487,758	\$ 294,283	\$ 256,603	\$ 167,571	\$ 73,782
% of Total Expenditures		10.45%	8.73%	12.39%	11.24%	12.89%	2.44%	4.16%	0.50%	1.65%	
C-Other Expenditures		\$ 593,111	\$ 674,919	\$ 876,106	\$ 1,629,372	\$ 949,945	\$ 356,834	\$ 275,026	\$ 73,838	\$ (679,427)	
% of Total Expenditures		32.04%	25.48%	33.91%	44.25%	25.11%	-6.93%	-0.37%	-8.80%	-19.14%	
	D-Total Expenditures	\$ 1,850,989	\$ 2,649,110	\$ 2,583,884	\$ 3,682,196	\$ 3,783,304	\$ 1,932,315	\$ 1,134,194	\$ 1,199,419	\$ 101,107	
	E-Property Tax Revenue	\$ 956,881	\$ 1,160,318	\$ 1,379,031	\$ 1,745,516	\$ 2,052,905	\$ 1,096,024	\$ 892,587	\$ 673,875	\$ 307,390	
	% of Total Expenditures	51.70%	43.80%	53.37%	47.40%	54.26%	2.56%	10.46%	0.89%	6.86%	
	Hand County	A-Road Expenditures	\$ 1,090,972	\$ 1,011,223	\$ 1,213,108	\$ 1,398,282	\$ 1,802,962	\$ 711,990	\$ 791,739	\$ 589,854	\$ 404,680
		% of Total Expenditures	46.60%	48.91%	47.84%	52.00%	38.15%	-8.45%	-10.76%	-9.69%	-13.85%
		B-LE Expenditures	\$ 324,555	\$ 308,210	\$ 366,120	\$ 295,624	\$ 352,061	\$ 27,506	\$ 43,851	\$ (14,059)	\$ 56,436
% of Total Expenditures		13.86%	14.91%	14.44%	10.99%	7.45%	-6.41%	-7.46%	-6.99%	-3.54%	
C-Other Expenditures		\$ 925,558	\$ 748,023	\$ 956,340	\$ 995,140	\$ 2,570,641	\$ 1,645,083	\$ 1,822,618	\$ 1,614,301	\$ 1,575,500	
% of Total Expenditures		39.54%	36.18%	37.72%	37.01%	54.40%	14.86%	18.22%	16.68%	17.39%	
	D-Total Expenditures	\$ 2,341,084	\$ 2,067,456	\$ 2,535,567	\$ 2,689,046	\$ 4,725,663	\$ 2,384,580	\$ 2,658,207	\$ 2,190,096	\$ 2,036,617	
	E-Property Tax Revenue	\$ 1,128,249	\$ 1,337,580	\$ 1,499,700	\$ 1,756,387	\$ 1,978,006	\$ 849,757	\$ 640,426	\$ 478,306	\$ 221,618	
	% of Total Expenditures	48.19%	64.70%	59.15%	65.32%	41.86%	-6.33%	-22.84%	-17.29%	-23.46%	
	Hanson County	A-Road Expenditures	\$ 644,952	\$ 833,479	\$ 782,592	\$ 955,501	\$ 1,028,059	\$ 383,107	\$ 194,580	\$ 245,467	\$ 72,558
		% of Total Expenditures	52.23%	53.90%	48.28%	35.93%	40.39%	-11.84%	-13.51%	-7.89%	4.46%
		B-LE Expenditures	\$ 135,544	\$ 204,174	\$ 241,126	\$ 343,012	\$ 470,988	\$ 335,443	\$ 266,813	\$ 229,862	\$ 127,976
% of Total Expenditures		10.98%	13.20%	14.88%	12.90%	18.51%	7.53%	5.31%	3.63%	5.61%	
C-Other Expenditures		\$ 454,450	\$ 508,652	\$ 597,275	\$ 1,360,459	\$ 1,046,041	\$ 591,591	\$ 537,390	\$ 448,766	\$ (314,417)	
% of Total Expenditures		36.80%	32.89%	36.85%	51.16%	41.10%	4.30%	8.21%	4.25%	-10.06%	
	D-Total Expenditures	\$ 1,234,946	\$ 1,546,305	\$ 1,620,993	\$ 2,658,971	\$ 2,545,088	\$ 1,310,142	\$ 998,783	\$ 924,095	\$ (113,884)	
	E-Property Tax Revenue	\$ 794,706	\$ 963,116	\$ 1,095,671	\$ 1,351,681	\$ 1,664,985	\$ 870,279	\$ 701,869	\$ 569,314	\$ 313,304	
	% of Total Expenditures	64.35%	62.29%	67.59%	50.83%	65.42%	1.07%	3.13%	-2.17%	14.59%	
	Harding County	A-Road Expenditures	\$ 699,273	\$ 938,370	\$ 1,306,555	\$ 2,768,086	\$ 2,953,403	\$ 2,254,130	\$ 2,015,033	\$ 1,646,848	\$ 185,317
		% of Total Expenditures	43.87%	47.58%	51.03%	57.64%	53.02%	9.15%	5.44%	1.99%	-4.62%
		B-LE Expenditures	\$ 133,691	\$ 150,376	\$ 231,675	\$ 309,500	\$ 341,785	\$ 208,094	\$ 191,409	\$ 110,110	\$ 32,286

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	% of Total Expenditures	8.39%	7.63%	9.05%	6.44%	6.14%	-2.25%	-1.49%	-2.91%	-0.30%
	C-Other Expenditures	\$ 761,165	\$ 883,286	\$ 1,022,124	\$ 1,725,075	\$ 2,275,489	\$ 1,514,325	\$ 1,392,204	\$ 1,253,366	\$ 550,414
	% of Total Expenditures	47.75%	44.79%	39.92%	35.92%	40.85%	-6.90%	-3.94%	0.93%	4.93%
	D-Total Expenditures	\$ 1,594,128	\$ 1,972,031	\$ 2,560,354	\$ 4,802,661	\$ 5,570,678	\$ 3,976,549	\$ 3,598,646	\$ 3,010,324	\$ 768,016
	E-Property Tax Revenue	\$ 588,459	\$ 727,369	\$ 808,437	\$ 974,813	\$ 1,167,959	\$ 579,500	\$ 440,590	\$ 359,522	\$ 193,145
	% of Total Expenditures	36.91%	36.88%	31.58%	20.30%	20.97%	-15.94%	-15.91%	-10.61%	0.67%
Hughes County	A-Road Expenditures	\$ 851,168	\$ 1,409,963	\$ 1,356,272	\$ 2,077,051	\$ 2,521,181	\$ 1,670,013	\$ 1,111,218	\$ 1,164,909	\$ 444,130
	% of Total Expenditures	23.26%	31.24%	25.51%	20.11%	24.04%	0.78%	-7.20%	-1.47%	3.93%
	B-LE Expenditures	\$ 1,457,550	\$ 1,608,989	\$ 2,074,208	\$ 5,426,658	\$ 4,721,578	\$ 3,264,028	\$ 3,112,589	\$ 2,647,370	\$ (705,080)
	% of Total Expenditures	39.83%	35.65%	39.01%	52.53%	45.02%	5.19%	9.37%	6.01%	-7.51%
	C-Other Expenditures	\$ 1,350,938	\$ 1,494,046	\$ 1,886,185	\$ 2,827,275	\$ 3,246,027	\$ 1,895,089	\$ 1,751,981	\$ 1,359,842	\$ 418,751
	% of Total Expenditures	36.91%	33.11%	35.48%	27.37%	30.95%	-5.96%	-2.16%	-4.53%	3.58%
	D-Total Expenditures	\$ 3,659,656	\$ 4,512,997	\$ 5,316,664	\$ 10,330,985	\$ 10,488,785	\$ 6,829,129	\$ 5,975,788	\$ 5,172,121	\$ 157,800
	E-Property Tax Revenue	\$ 1,922,639	\$ 2,294,217	\$ 2,771,240	\$ 3,555,073	\$ 4,344,419	\$ 2,421,780	\$ 2,050,202	\$ 1,573,179	\$ 789,346
	% of Total Expenditures	52.54%	50.84%	52.12%	34.41%	41.42%	-11.12%	-9.42%	-10.70%	7.01%
Hutchinson County	A-Road Expenditures	\$ 1,934,166	\$ 2,162,228	\$ 1,968,258	\$ 2,435,542	\$ 2,599,541	\$ 665,375	\$ 437,313	\$ 631,283	\$ 163,999
	% of Total Expenditures	65.25%	64.77%	56.25%	60.31%	62.04%	-3.21%	-2.73%	5.79%	1.73%
	B-LE Expenditures	\$ 249,524	\$ 344,995	\$ 366,428	\$ 446,992	\$ 513,390	\$ 263,866	\$ 168,395	\$ 146,963	\$ 66,398
	% of Total Expenditures	8.42%	10.33%	10.47%	11.07%	12.25%	3.83%	1.92%	1.78%	1.18%
	C-Other Expenditures	\$ 780,736	\$ 830,909	\$ 1,164,371	\$ 1,155,590	\$ 1,077,233	\$ 296,497	\$ 246,324	\$ (87,137)	\$ (78,357)
	% of Total Expenditures	26.34%	24.89%	33.28%	28.62%	25.71%	-0.63%	0.82%	-7.57%	-2.91%
	D-Total Expenditures	\$ 2,964,427	\$ 3,338,132	\$ 3,499,056	\$ 4,038,124	\$ 4,190,164	\$ 1,225,738	\$ 852,033	\$ 691,109	\$ 152,040
	E-Property Tax Revenue	\$ 1,698,066	\$ 1,975,409	\$ 2,311,111	\$ 2,477,332	\$ 2,564,793	\$ 866,727	\$ 589,384	\$ 253,681	\$ 87,461
	% of Total Expenditures	57.28%	59.18%	66.05%	61.35%	61.21%	3.93%	2.03%	-4.84%	-0.14%
Hyde County	A-Road Expenditures	\$ 441,064	\$ 565,111	\$ 582,900	\$ 677,888	\$ 987,550	\$ 546,486	\$ 422,439	\$ 404,650	\$ 309,662
	% of Total Expenditures	43.67%	44.39%	38.91%	37.49%	46.84%	3.17%	2.45%	7.93%	9.35%
	B-LE Expenditures	\$ 106,460	\$ 164,257	\$ 147,704	\$ 269,156	\$ 299,470	\$ 193,010	\$ 135,213	\$ 151,766	\$ 30,314
	% of Total Expenditures	10.54%	12.90%	9.86%	14.88%	14.20%	3.66%	1.30%	4.34%	-0.68%
	C-Other Expenditures	\$ 462,556	\$ 543,552	\$ 767,447	\$ 861,201	\$ 821,211	\$ 358,655	\$ 277,659	\$ 53,764	\$ (39,990)
	% of Total Expenditures	45.79%	42.70%	51.23%	47.63%	38.95%	-6.84%	-3.75%	-12.28%	-8.68%
	D-Total Expenditures	\$ 1,010,079	\$ 1,272,920	\$ 1,498,050	\$ 1,808,245	\$ 2,108,231	\$ 1,098,152	\$ 835,311	\$ 610,181	\$ 299,986
	E-Property Tax Revenue	\$ 645,409	\$ 800,383	\$ 921,894	\$ 1,101,048	\$ 1,254,018	\$ 608,609	\$ 453,635	\$ 332,124	\$ 152,970
	% of Total Expenditures	63.90%	62.88%	61.54%	60.89%	59.48%	-4.42%	-3.40%	-2.06%	-1.41%
Jackson County	A-Road Expenditures	\$ 259,299	\$ 382,319	\$ 369,811	\$ 466,425	\$ 772,294	\$ 512,996	\$ 389,975	\$ 402,483	\$ 305,870
	% of Total Expenditures	34.98%	42.79%	36.27%	33.01%	44.27%	9.29%	1.48%	8.00%	11.26%
	B-LE Expenditures	\$ 139,683	\$ 133,574	\$ 173,265	\$ 267,170	\$ 352,518	\$ 212,835	\$ 218,944	\$ 179,254	\$ 85,348
	% of Total Expenditures	18.84%	14.95%	16.99%	18.91%	20.21%	1.37%	5.26%	3.22%	1.30%
	C-Other Expenditures	\$ 342,273	\$ 377,650	\$ 476,447	\$ 679,471	\$ 619,553	\$ 277,280	\$ 241,903	\$ 143,106	\$ (59,918)
	% of Total Expenditures	46.17%	42.26%	46.73%	48.08%	35.52%	-10.65%	-6.74%	-11.21%	-12.56%

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs. 2001-2005	vs. 2006-2010
	D-Total Expenditures	\$ 741,255	\$ 893,543	\$ 1,019,523	\$ 1,413,066	\$ 1,744,365	\$ 1,003,111	\$ 850,823	\$ 724,843	\$ 331,300
	E-Property Tax Revenue	\$ 360,795	\$ 427,339	\$ 492,763	\$ 665,559	\$ 772,684	\$ 411,889	\$ 345,344	\$ 279,920	\$ 107,125
	% of Total Expenditures	48.67%	47.83%	48.33%	47.10%	44.30%	-4.37%	-3.53%	-4.03%	-2.80%
Jerauld County	A-Road Expenditures	\$ 408,146	\$ 407,634	\$ 490,592	\$ 651,866	\$ 800,937	\$ 392,791	\$ 393,303	\$ 310,344	\$ 149,071
	% of Total Expenditures	32.31%	36.32%	34.64%	26.22%	35.87%	3.56%	-0.45%	1.23%	9.65%
	B-LE Expenditures	\$ 148,101	\$ 170,370	\$ 222,233	\$ 278,473	\$ 417,911	\$ 269,810	\$ 247,541	\$ 195,678	\$ 139,438
	% of Total Expenditures	11.73%	15.18%	15.69%	11.20%	18.72%	6.99%	3.54%	3.03%	7.52%
	C-Other Expenditures	\$ 706,810	\$ 544,359	\$ 703,340	\$ 1,555,331	\$ 1,013,773	\$ 306,963	\$ 469,413	\$ 310,432	\$ (541,559)
	% of Total Expenditures	55.96%	48.50%	49.67%	62.57%	45.41%	-10.55%	-3.09%	-4.26%	-17.16%
	D-Total Expenditures	\$ 1,263,057	\$ 1,122,362	\$ 1,416,166	\$ 2,485,670	\$ 2,232,620	\$ 969,563	\$ 1,110,258	\$ 816,454	\$ (253,050)
	E-Property Tax Revenue	\$ 488,316	\$ 606,608	\$ 736,089	\$ 926,854	\$ 1,174,505	\$ 686,189	\$ 567,897	\$ 438,415	\$ 247,651
	% of Total Expenditures	38.66%	54.05%	51.98%	37.29%	52.61%	13.95%	-1.44%	0.63%	15.32%
Jones County	A-Road Expenditures	\$ 300,656	\$ 364,757	\$ 425,835	\$ 403,978	\$ 514,763	\$ 214,107	\$ 150,006	\$ 88,928	\$ 110,785
	% of Total Expenditures	42.35%	46.36%	43.88%	40.72%	43.63%	1.28%	-2.73%	-0.25%	2.91%
	B-LE Expenditures	\$ 159,300	\$ 158,304	\$ 190,815	\$ 191,788	\$ 247,782	\$ 88,482	\$ 89,478	\$ 56,967	\$ 55,994
	% of Total Expenditures	22.44%	20.12%	19.66%	19.33%	21.00%	-1.44%	0.88%	1.34%	1.67%
	C-Other Expenditures	\$ 249,942	\$ 263,777	\$ 353,788	\$ 396,294	\$ 417,422	\$ 167,480	\$ 153,645	\$ 63,634	\$ 21,128
	% of Total Expenditures	35.21%	33.52%	36.46%	39.95%	35.38%	0.17%	1.86%	-1.08%	-4.57%
	D-Total Expenditures	\$ 709,897	\$ 786,838	\$ 970,438	\$ 992,060	\$ 1,179,967	\$ 470,069	\$ 393,129	\$ 209,529	\$ 187,907
	E-Property Tax Revenue	\$ 417,065	\$ 513,967	\$ 581,986	\$ 653,643	\$ 713,087	\$ 296,022	\$ 199,120	\$ 131,101	\$ 59,444
	% of Total Expenditures	58.75%	65.32%	59.97%	65.89%	60.43%	1.68%	-4.89%	0.46%	-5.46%
Kingsbury County	A-Road Expenditures	\$ 928,895	\$ 1,205,926	\$ 1,291,733	\$ 1,579,200	\$ 2,076,044	\$ 1,147,149	\$ 870,118	\$ 784,311	\$ 496,843
	% of Total Expenditures	46.64%	49.58%	56.61%	53.51%	56.72%	10.08%	7.14%	0.11%	3.21%
	B-LE Expenditures	\$ 305,002	\$ 373,345	\$ 365,618	\$ 490,222	\$ 570,535	\$ 265,533	\$ 197,189	\$ 204,917	\$ 80,312
	% of Total Expenditures	15.32%	15.35%	16.02%	16.61%	15.59%	0.27%	0.24%	-0.43%	-1.02%
	C-Other Expenditures	\$ 757,581	\$ 852,974	\$ 624,446	\$ 881,584	\$ 1,013,344	\$ 255,764	\$ 160,371	\$ 388,898	\$ 131,760
	% of Total Expenditures	38.04%	35.07%	27.37%	29.87%	27.69%	-10.35%	-7.38%	0.32%	-2.18%
	D-Total Expenditures	\$ 1,991,477	\$ 2,432,245	\$ 2,281,797	\$ 2,951,006	\$ 3,659,923	\$ 1,668,445	\$ 1,227,678	\$ 1,378,126	\$ 708,916
	E-Property Tax Revenue	\$ 956,398	\$ 1,144,635	\$ 1,317,752	\$ 1,587,291	\$ 2,147,154	\$ 1,190,756	\$ 1,002,518	\$ 829,402	\$ 559,863
	% of Total Expenditures	48.02%	47.06%	57.75%	53.79%	58.67%	10.65%	11.61%	0.92%	4.88%
Lake County	A-Road Expenditures	\$ 928,214	\$ 1,233,167	\$ 1,396,152	\$ 1,652,796	\$ 2,203,012	\$ 1,274,798	\$ 969,845	\$ 806,860	\$ 550,216
	% of Total Expenditures	34.11%	40.00%	36.97%	36.14%	36.87%	2.76%	-3.13%	-0.10%	0.73%
	B-LE Expenditures	\$ 651,701	\$ 748,021	\$ 992,353	\$ 1,100,204	\$ 1,361,097	\$ 709,397	\$ 613,076	\$ 368,745	\$ 260,894
	% of Total Expenditures	23.95%	24.26%	26.27%	24.05%	22.78%	-1.17%	-1.48%	-3.49%	-1.27%
	C-Other Expenditures	\$ 1,141,320	\$ 1,102,097	\$ 1,388,444	\$ 1,820,871	\$ 2,411,320	\$ 1,270,000	\$ 1,309,223	\$ 1,022,876	\$ 590,449
	% of Total Expenditures	41.94%	35.74%	36.76%	39.81%	40.35%	-1.59%	4.61%	3.59%	0.54%
	D-Total Expenditures	\$ 2,721,234	\$ 3,083,285	\$ 3,776,949	\$ 4,573,871	\$ 5,975,429	\$ 3,254,195	\$ 2,892,144	\$ 2,198,480	\$ 1,401,558
	E-Property Tax Revenue	\$ 1,470,802	\$ 1,843,293	\$ 2,318,415	\$ 3,029,145	\$ 3,562,730	\$ 2,091,928	\$ 1,719,437	\$ 1,244,315	\$ 533,585
	% of Total Expenditures	54.05%	59.78%	61.38%	66.23%	59.62%	5.57%	-0.16%	-1.76%	-6.61%

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014	
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010	
Lawrence County	A-Road Expenditures	\$ 1,403,206	\$ 1,962,890	\$ 1,253,651	\$ 2,576,190	\$ 3,844,534	\$ 2,441,328	\$ 1,881,643	\$ 2,590,882	\$ 1,268,344	
	% of Total Expenditures	19.07%	23.93%	11.90%	19.01%	24.47%	5.40%	0.54%	12.57%	5.46%	
	B-LE Expenditures	\$ 2,332,452	\$ 2,701,679	\$ 3,250,961	\$ 4,316,778	\$ 4,455,833	\$ 2,123,381	\$ 1,754,154	\$ 1,204,872	\$ 139,055	
	% of Total Expenditures	31.69%	32.94%	30.86%	31.85%	28.36%	-3.33%	-4.58%	-2.50%	-3.49%	
	C-Other Expenditures	\$ 3,624,223	\$ 3,537,333	\$ 6,029,248	\$ 6,660,785	\$ 7,410,778	\$ 3,786,555	\$ 3,873,445	\$ 1,381,530	\$ 749,993	
% of Total Expenditures	49.24%	43.13%	57.24%	49.14%	47.17%	-2.07%	4.04%	-10.07%	-1.97%		
	D-Total Expenditures	\$ 7,359,882	\$ 8,201,903	\$ 10,533,861	\$ 13,553,754	\$ 15,711,146	\$ 8,351,264	\$ 7,509,243	\$ 5,177,285	\$ 2,157,392	
	E-Property Tax Revenue	\$ 4,334,983	\$ 4,874,110	\$ 5,832,330	\$ 7,195,781	\$ 8,893,494	\$ 4,558,511	\$ 4,019,384	\$ 3,061,165	\$ 1,697,713	
	% of Total Expenditures	58.90%	59.43%	55.37%	53.09%	56.61%	-2.29%	-2.82%	1.24%	3.52%	
	Lincoln County	A-Road Expenditures	\$ 1,413,202	\$ 1,667,028	\$ 2,054,866	\$ 3,729,055	\$ 5,550,524	\$ 4,137,323	\$ 3,883,497	\$ 3,495,659	\$ 1,821,469
		% of Total Expenditures	36.46%	37.57%	27.45%	26.08%	34.35%	-2.11%	-3.22%	6.90%	8.27%
B-LE Expenditures		\$ 870,147	\$ 1,261,966	\$ 1,879,952	\$ 3,181,236	\$ 4,107,850	\$ 3,237,703	\$ 2,845,884	\$ 2,227,899	\$ 926,614	
% of Total Expenditures		22.45%	28.44%	25.11%	22.25%	25.42%	2.97%	-3.02%	0.31%	3.17%	
C-Other Expenditures		\$ 1,592,227	\$ 1,507,645	\$ 3,551,445	\$ 7,388,499	\$ 6,499,069	\$ 4,906,843	\$ 4,991,424	\$ 2,947,625	\$ (889,430)	
% of Total Expenditures	41.08%	33.98%	47.44%	51.67%	40.22%	-0.86%	6.24%	-7.22%	-11.45%		
	D-Total Expenditures	\$ 3,875,576	\$ 4,436,640	\$ 7,486,262	\$ 14,298,791	\$ 16,157,444	\$ 12,281,868	\$ 11,720,805	\$ 8,671,182	\$ 1,858,653	
	E-Property Tax Revenue	\$ 1,991,623	\$ 2,592,429	\$ 3,833,783	\$ 7,222,124	\$ 9,639,626	\$ 7,648,002	\$ 7,047,196	\$ 5,805,843	\$ 2,417,501	
	% of Total Expenditures	51.39%	58.43%	51.21%	50.51%	59.66%	8.27%	1.23%	8.45%	9.15%	
	Lyman County	A-Road Expenditures	\$ 806,676	\$ 854,704	\$ 804,865	\$ 1,015,159	\$ 1,406,034	\$ 599,358	\$ 551,330	\$ 601,169	\$ 390,875
		% of Total Expenditures	44.77%	41.93%	38.09%	42.81%	49.99%	5.22%	8.06%	11.90%	7.18%
B-LE Expenditures		\$ 281,252	\$ 329,775	\$ 398,091	\$ 441,536	\$ 523,025	\$ 241,773	\$ 193,250	\$ 124,934	\$ 81,489	
% of Total Expenditures		15.61%	16.18%	18.84%	18.62%	18.59%	2.98%	2.41%	-0.25%	-0.03%	
C-Other Expenditures		\$ 713,696	\$ 854,159	\$ 910,104	\$ 914,856	\$ 883,819	\$ 170,123	\$ 29,660	\$ (26,285)	\$ (31,037)	
% of Total Expenditures	39.61%	41.90%	43.07%	38.58%	31.42%	-8.19%	-10.48%	-11.65%	-7.16%		
	D-Total Expenditures	\$ 1,801,624	\$ 2,038,637	\$ 2,113,060	\$ 2,371,551	\$ 2,812,878	\$ 1,011,254	\$ 774,240	\$ 699,818	\$ 441,327	
	E-Property Tax Revenue	\$ 1,055,641	\$ 1,168,300	\$ 976,843	\$ 1,162,889	\$ 1,312,885	\$ 257,244	\$ 144,585	\$ 336,041	\$ 149,996	
	% of Total Expenditures	58.59%	57.31%	46.23%	49.03%	46.67%	-11.92%	-10.64%	0.44%	-2.36%	
	Marshall County	A-Road Expenditures	\$ 910,911	\$ 1,142,598	\$ 1,191,501	\$ 1,420,490	\$ 2,387,258	\$ 1,476,347	\$ 1,244,660	\$ 1,195,757	\$ 966,768
		% of Total Expenditures	45.50%	47.18%	43.03%	42.29%	50.03%	4.53%	2.85%	7.00%	7.74%
B-LE Expenditures		\$ 420,497	\$ 501,830	\$ 630,860	\$ 775,209	\$ 949,093	\$ 528,596	\$ 447,264	\$ 318,233	\$ 173,884	
% of Total Expenditures		21.00%	20.72%	22.78%	23.08%	19.89%	-1.11%	-0.83%	-2.89%	-3.19%	
C-Other Expenditures		\$ 670,681	\$ 777,525	\$ 946,870	\$ 1,163,378	\$ 1,435,312	\$ 764,631	\$ 657,788	\$ 488,443	\$ 271,934	
% of Total Expenditures	33.50%	32.10%	34.19%	34.63%	30.08%	-3.42%	-2.02%	-4.11%	-4.55%		
	D-Total Expenditures	\$ 2,002,090	\$ 2,421,952	\$ 2,769,232	\$ 3,359,077	\$ 4,771,664	\$ 2,769,575	\$ 2,349,712	\$ 2,002,433	\$ 1,412,587	
	E-Property Tax Revenue	\$ 884,752	\$ 1,185,628	\$ 1,440,706	\$ 1,741,489	\$ 3,035,903	\$ 2,151,150	\$ 1,850,275	\$ 1,595,197	\$ 1,294,414	
	% of Total Expenditures	44.19%	48.95%	52.03%	51.84%	63.62%	19.43%	14.67%	11.59%	11.78%	
	McCook County	A-Road Expenditures	\$ 1,200,181	\$ 1,448,880	\$ 1,587,845	\$ 1,652,779	\$ 2,263,733	\$ 1,063,551	\$ 814,852	\$ 675,887	\$ 610,954
		% of Total Expenditures	52.47%	49.39%	49.68%	45.25%	51.16%	-1.31%	1.77%	1.48%	5.91%
B-LE Expenditures		\$ 252,289	\$ 555,669	\$ 422,370	\$ 703,491	\$ 835,531	\$ 583,242	\$ 279,863	\$ 413,161	\$ 132,040	

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	% of Total Expenditures	11.03%	18.94%	13.21%	19.26%	18.88%	7.85%	-0.06%	5.67%	-0.38%
	C-Other Expenditures	\$ 835,044	\$ 928,737	\$ 1,186,011	\$ 1,296,536	\$ 1,325,513	\$ 490,469	\$ 396,776	\$ 139,502	\$ 28,977
	% of Total Expenditures	36.50%	31.66%	37.11%	35.49%	29.96%	-6.54%	-1.70%	-7.15%	-5.53%
	D-Total Expenditures	\$ 2,287,514	\$ 2,933,286	\$ 3,196,227	\$ 3,652,806	\$ 4,424,777	\$ 2,137,263	\$ 1,491,491	\$ 1,228,550	\$ 771,971
	E-Property Tax Revenue	\$ 1,546,364	\$ 1,778,975	\$ 2,056,812	\$ 2,524,377	\$ 3,133,945	\$ 1,587,581	\$ 1,354,970	\$ 1,077,133	\$ 609,569
	% of Total Expenditures	67.60%	60.65%	64.35%	69.11%	70.83%	3.23%	10.18%	6.48%	1.72%
McPherson County	A-Road Expenditures	\$ 1,230,883	\$ 1,025,885	\$ 1,325,092	\$ 1,677,524	\$ 1,684,904	\$ 454,022	\$ 659,019	\$ 359,812	\$ 7,380
	% of Total Expenditures	64.27%	61.84%	62.94%	63.29%	60.80%	-3.47%	-1.04%	-2.14%	-2.49%
	B-LE Expenditures	\$ 134,661	\$ 139,307	\$ 151,935	\$ 203,439	\$ 285,166	\$ 150,505	\$ 145,858	\$ 133,231	\$ 81,727
	% of Total Expenditures	7.03%	8.40%	7.22%	7.67%	10.29%	3.26%	1.89%	3.07%	2.62%
	C-Other Expenditures	\$ 549,552	\$ 493,656	\$ 628,388	\$ 769,781	\$ 801,334	\$ 251,782	\$ 307,677	\$ 172,946	\$ 31,552
	% of Total Expenditures	28.70%	29.76%	29.85%	29.04%	28.91%	0.21%	-0.85%	-0.94%	-0.13%
	D-Total Expenditures	\$ 1,915,095	\$ 1,658,849	\$ 2,105,415	\$ 2,650,745	\$ 2,771,404	\$ 856,308	\$ 1,112,555	\$ 665,989	\$ 120,659
	E-Property Tax Revenue	\$ 874,624	\$ 1,051,096	\$ 1,242,255	\$ 1,423,400	\$ 1,592,890	\$ 718,266	\$ 541,794	\$ 350,635	\$ 169,490
	% of Total Expenditures	45.67%	63.36%	59.00%	53.70%	57.48%	11.81%	-5.88%	-1.52%	3.78%
Meade County	A-Road Expenditures	\$ 1,845,791	\$ 1,918,229	\$ 2,398,739	\$ 3,515,461	\$ 4,780,216	\$ 2,934,425	\$ 2,861,987	\$ 2,381,477	\$ 1,264,755
	% of Total Expenditures	28.78%	26.06%	25.86%	27.34%	33.70%	4.92%	7.64%	7.84%	6.36%
	B-LE Expenditures	\$ 2,235,943	\$ 2,632,058	\$ 3,376,981	\$ 4,362,436	\$ 4,989,778	\$ 2,753,835	\$ 2,357,720	\$ 1,612,797	\$ 627,342
	% of Total Expenditures	34.86%	35.76%	36.40%	33.93%	35.17%	0.31%	-0.59%	-1.23%	1.24%
	C-Other Expenditures	\$ 2,331,731	\$ 2,809,690	\$ 3,500,625	\$ 4,980,088	\$ 4,415,959	\$ 2,084,228	\$ 1,606,269	\$ 915,334	\$ (564,129)
	% of Total Expenditures	36.36%	38.18%	37.74%	38.73%	31.13%	-5.23%	-7.05%	-6.61%	-7.60%
	D-Total Expenditures	\$ 6,413,465	\$ 7,359,977	\$ 9,276,344	\$ 12,857,985	\$ 14,185,953	\$ 7,772,488	\$ 6,825,976	\$ 4,909,608	\$ 1,327,968
	E-Property Tax Revenue	\$ 3,975,619	\$ 4,444,210	\$ 5,736,206	\$ 8,035,570	\$ 9,432,535	\$ 5,456,916	\$ 4,988,326	\$ 3,696,330	\$ 1,396,965
	% of Total Expenditures	61.99%	60.38%	61.84%	62.49%	66.49%	4.50%	6.11%	4.65%	4.00%
Mellette County	A-Road Expenditures	\$ 175,502	\$ 166,193	\$ 403,321	\$ 283,202	\$ 380,771	\$ 205,268	\$ 214,577	\$ (22,550)	\$ 97,569
	% of Total Expenditures	22.73%	24.72%	30.62%	19.46%	23.46%	0.73%	-1.26%	-7.16%	4.00%
	B-LE Expenditures	\$ 210,299	\$ 209,861	\$ 418,751	\$ 544,845	\$ 593,317	\$ 383,019	\$ 383,456	\$ 174,566	\$ 48,472
	% of Total Expenditures	27.24%	31.22%	31.80%	37.43%	36.55%	9.31%	5.33%	4.75%	-0.88%
	C-Other Expenditures	\$ 386,331	\$ 296,203	\$ 494,899	\$ 627,538	\$ 649,116	\$ 262,784	\$ 352,913	\$ 154,217	\$ 21,578
	% of Total Expenditures	50.03%	44.06%	37.58%	43.11%	39.99%	-10.04%	-4.07%	2.41%	-3.12%
	D-Total Expenditures	\$ 772,132	\$ 672,257	\$ 1,316,971	\$ 1,455,585	\$ 1,623,204	\$ 851,071	\$ 950,947	\$ 306,233	\$ 167,619
	E-Property Tax Revenue	\$ 340,238	\$ 478,863	\$ 567,986	\$ 632,680	\$ 711,031	\$ 370,793	\$ 232,168	\$ 143,046	\$ 78,351
	% of Total Expenditures	44.06%	71.23%	43.13%	43.47%	43.80%	-0.26%	-27.43%	0.67%	0.33%
Miner County	A-Road Expenditures	\$ 891,262	\$ 1,212,497	\$ 1,381,752	\$ 1,285,685	\$ 1,697,597	\$ 806,335	\$ 485,101	\$ 315,845	\$ 411,913
	% of Total Expenditures	51.78%	55.30%	53.78%	45.54%	48.77%	-3.01%	-6.53%	-5.01%	3.23%
	B-LE Expenditures	\$ 300,352	\$ 370,695	\$ 419,273	\$ 524,956	\$ 580,067	\$ 279,715	\$ 209,372	\$ 160,793	\$ 55,111
	% of Total Expenditures	17.45%	16.91%	16.32%	18.60%	16.67%	-0.78%	-0.24%	0.35%	-1.93%
	C-Other Expenditures	\$ 529,631	\$ 609,230	\$ 768,116	\$ 1,012,384	\$ 1,203,016	\$ 673,385	\$ 593,786	\$ 434,899	\$ 190,632
	% of Total Expenditures	30.77%	27.79%	29.90%	35.86%	34.56%	3.79%	6.77%	4.66%	-1.30%

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	D-Total Expenditures	\$ 1,721,245	\$ 2,192,422	\$ 2,569,142	\$ 2,823,025	\$ 3,480,680	\$ 1,759,435	\$ 1,288,258	\$ 911,538	\$ 657,655
	E-Property Tax Revenue	\$ 1,258,250	\$ 1,511,497	\$ 1,734,224	\$ 2,036,890	\$ 2,470,936	\$ 1,212,686	\$ 959,439	\$ 736,712	\$ 434,045
	% of Total Expenditures	73.10%	68.94%	67.50%	72.15%	70.99%	-2.11%	2.05%	3.49%	-1.16%
Minnehaha County	A-Road Expenditures	\$ 3,838,850	\$ 4,938,072	\$ 5,051,043	\$ 4,967,472	\$ 6,014,775	\$ 2,175,926	\$ 1,076,704	\$ 963,733	\$ 1,047,303
	% of Total Expenditures	11.34%	16.97%	10.30%	8.00%	9.24%	-2.10%	-7.73%	-1.06%	1.24%
	B-LE Expenditures	\$ 12,644,141	\$ 12,947,746	\$ 22,699,081	\$ 27,859,196	\$ 31,303,794	\$ 18,659,653	\$ 18,356,048	\$ 8,604,714	\$ 3,444,598
	% of Total Expenditures	37.34%	44.49%	46.30%	44.89%	48.09%	10.75%	3.60%	1.79%	3.20%
	C-Other Expenditures	\$ 17,382,446	\$ 11,213,768	\$ 21,280,775	\$ 29,234,266	\$ 27,770,830	\$ 10,388,384	\$ 16,557,062	\$ 6,490,055	\$ (1,463,437)
	% of Total Expenditures	51.33%	38.54%	43.40%	47.11%	42.67%	-8.66%	4.13%	-0.73%	-4.44%
	D-Total Expenditures	\$ 33,865,437	\$ 29,099,586	\$ 49,030,899	\$ 62,060,935	\$ 65,089,399	\$ 31,223,963	\$ 35,989,814	\$ 16,058,501	\$ 3,028,465
	E-Property Tax Revenue	\$ 11,138,595	\$ 14,060,289	\$ 19,910,452	\$ 28,332,142	\$ 36,567,625	\$ 25,429,030	\$ 22,507,336	\$ 16,657,174	\$ 8,235,483
	% of Total Expenditures	32.89%	48.32%	40.61%	45.65%	56.18%	23.29%	7.86%	15.57%	10.53%
Moody County	A-Road Expenditures	\$ 984,459	\$ 1,166,818	\$ 1,097,467	\$ 1,543,784	\$ 1,827,441	\$ 842,982	\$ 660,622	\$ 729,973	\$ 283,657
	% of Total Expenditures	37.48%	38.02%	33.04%	37.97%	38.61%	1.13%	0.59%	5.57%	0.64%
	B-LE Expenditures	\$ 557,550	\$ 703,768	\$ 793,742	\$ 860,054	\$ 946,787	\$ 389,237	\$ 243,019	\$ 153,046	\$ 86,734
	% of Total Expenditures	21.23%	22.93%	23.89%	21.15%	20.00%	-1.23%	-2.93%	-3.89%	-1.15%
	C-Other Expenditures	\$ 1,084,799	\$ 1,198,736	\$ 1,430,689	\$ 1,661,742	\$ 1,959,175	\$ 874,376	\$ 760,439	\$ 528,486	\$ 297,433
	% of Total Expenditures	41.30%	39.06%	43.07%	40.87%	41.39%	0.09%	2.33%	-1.68%	0.52%
	D-Total Expenditures	\$ 2,626,808	\$ 3,069,323	\$ 3,321,898	\$ 4,065,580	\$ 4,733,403	\$ 2,106,595	\$ 1,664,080	\$ 1,411,505	\$ 667,823
	E-Property Tax Revenue	\$ 1,609,998	\$ 1,921,472	\$ 2,178,075	\$ 2,648,306	\$ 3,082,051	\$ 1,472,054	\$ 1,160,579	\$ 903,976	\$ 433,745
	% of Total Expenditures	61.29%	62.60%	65.57%	65.14%	65.11%	3.82%	2.51%	-0.46%	-0.03%
Pennington County	A-Road Expenditures	\$ 4,447,690	\$ 6,269,510	\$ 6,439,072	\$ 5,621,209	\$ 5,832,823	\$ 1,385,133	\$ (436,687)	\$ (606,249)	\$ 211,614
	% of Total Expenditures	17.71%	20.45%	14.69%	10.06%	7.96%	-9.75%	-12.49%	-6.73%	-2.10%
	B-LE Expenditures	\$ 11,834,519	\$ 14,597,254	\$ 20,673,318	\$ 29,537,713	\$ 34,350,533	\$ 22,516,013	\$ 19,753,279	\$ 13,677,215	\$ 4,812,819
	% of Total Expenditures	47.12%	47.61%	47.15%	52.85%	46.86%	-0.26%	-0.75%	-0.29%	-5.99%
	C-Other Expenditures	\$ 8,836,034	\$ 9,793,277	\$ 16,734,002	\$ 20,731,730	\$ 33,123,275	\$ 24,287,241	\$ 23,329,997	\$ 16,389,272	\$ 12,391,544
	% of Total Expenditures	35.18%	31.94%	38.17%	37.09%	45.18%	10.00%	13.24%	7.01%	8.09%
	D-Total Expenditures	\$ 25,118,243	\$ 30,660,041	\$ 43,846,392	\$ 55,890,652	\$ 73,306,630	\$ 48,188,387	\$ 42,646,589	\$ 29,460,238	\$ 17,415,978
	E-Property Tax Revenue	\$ 13,930,165	\$ 16,705,661	\$ 22,278,311	\$ 30,077,956	\$ 35,688,223	\$ 21,758,058	\$ 18,982,561	\$ 13,409,912	\$ 5,610,267
	% of Total Expenditures	55.46%	54.49%	50.81%	53.82%	48.68%	-6.78%	-5.81%	-2.13%	-5.14%
Perkins County	A-Road Expenditures	\$ 870,402	\$ 1,073,908	\$ 1,111,921	\$ 1,249,227	\$ 1,606,490	\$ 736,088	\$ 532,582	\$ 494,569	\$ 357,262
	% of Total Expenditures	49.62%	51.39%	47.46%	39.97%	44.18%	-5.44%	-7.21%	-3.28%	4.21%
	B-LE Expenditures	\$ 249,593	\$ 291,676	\$ 388,859	\$ 454,897	\$ 640,551	\$ 390,957	\$ 348,875	\$ 251,692	\$ 185,654
	% of Total Expenditures	14.23%	13.96%	16.60%	14.56%	17.62%	3.39%	3.66%	1.02%	3.06%
	C-Other Expenditures	\$ 634,027	\$ 724,338	\$ 842,219	\$ 1,421,028	\$ 1,389,175	\$ 755,148	\$ 664,837	\$ 546,956	\$ (31,853)
	% of Total Expenditures	36.15%	34.66%	35.95%	45.47%	38.20%	2.05%	3.54%	2.25%	-7.27%
	D-Total Expenditures	\$ 1,754,022	\$ 2,089,921	\$ 2,342,999	\$ 3,125,152	\$ 3,636,215	\$ 1,882,193	\$ 1,546,294	\$ 1,293,216	\$ 511,063
	E-Property Tax Revenue	\$ 1,085,624	\$ 1,196,466	\$ 1,229,172	\$ 1,413,271	\$ 1,606,367	\$ 520,743	\$ 409,901	\$ 377,195	\$ 193,096
	% of Total Expenditures	61.89%	57.25%	52.46%	45.22%	44.18%	-17.71%	-13.07%	-8.28%	-1.04%

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

#### 64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014	
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010	
Potter County	A-Road Expenditures	\$ 806,111	\$ 1,025,304	\$ 920,801	\$ 1,154,288	\$ 1,642,838	\$ 836,727	\$ 617,534	\$ 722,037	\$ 488,550	
	% of Total Expenditures	47.03%	50.77%	42.59%	47.36%	53.10%	6.07%	2.33%	10.51%	5.74%	
	B-LE Expenditures	\$ 290,155	\$ 311,980	\$ 339,203	\$ 327,218	\$ 385,821	\$ 95,666	\$ 73,841	\$ 46,618	\$ 58,603	
	% of Total Expenditures	16.93%	15.45%	15.69%	13.42%	12.47%	-4.46%	-2.98%	-3.22%	-0.95%	
	C-Other Expenditures	\$ 617,911	\$ 682,240	\$ 902,144	\$ 955,913	\$ 1,065,096	\$ 447,185	\$ 382,855	\$ 162,952	\$ 109,183	
% of Total Expenditures	36.05%	33.78%	41.72%	39.22%	34.43%	-1.62%	0.65%	-7.29%	-4.79%		
D-Total Expenditures	\$ 1,714,177	\$ 2,019,525	\$ 2,162,149	\$ 2,437,419	\$ 3,093,755	\$ 1,379,578	\$ 1,074,230	\$ 931,607	\$ 656,336		
	E-Property Tax Revenue	\$ 896,400	\$ 1,105,632	\$ 1,258,925	\$ 1,531,092	\$ 1,928,993	\$ 1,032,593	\$ 823,362	\$ 670,068	\$ 397,901	
	% of Total Expenditures	52.29%	54.75%	58.23%	62.82%	62.35%	10.06%	7.60%	4.12%	-0.47%	
	Roberts County	A-Road Expenditures	\$ 1,346,686	\$ 1,880,739	\$ 1,583,766	\$ 1,542,309	\$ 2,106,928	\$ 760,242	\$ 226,189	\$ 523,162	\$ 564,619
		% of Total Expenditures	47.60%	54.16%	37.28%	22.34%	34.66%	-12.94%	-19.50%	-2.62%	12.32%
B-LE Expenditures		\$ 459,334	\$ 585,507	\$ 825,168	\$ 1,575,295	\$ 2,178,949	\$ 1,719,615	\$ 1,593,443	\$ 1,353,782	\$ 603,655	
% of Total Expenditures		16.24%	16.86%	19.43%	22.82%	35.85%	19.61%	18.99%	16.42%	13.03%	
C-Other Expenditures		\$ 1,023,160	\$ 1,006,211	\$ 1,838,954	\$ 3,785,123	\$ 1,792,862	\$ 769,701	\$ 786,650	\$ (46,092)	\$ (1,992,261)	
% of Total Expenditures	36.16%	28.98%	43.29%	54.84%	29.49%	-6.67%	0.51%	-13.80%	-25.35%		
D-Total Expenditures	\$ 2,829,180	\$ 3,472,457	\$ 4,247,888	\$ 6,902,727	\$ 6,078,739	\$ 3,249,559	\$ 2,606,282	\$ 1,830,852	\$ (823,987)		
	E-Property Tax Revenue	\$ 1,502,470	\$ 1,689,996	\$ 2,009,461	\$ 2,976,759	\$ 3,462,712	\$ 1,960,242	\$ 1,772,716	\$ 1,453,251	\$ 485,953	
	% of Total Expenditures	53.11%	48.67%	47.30%	43.12%	56.96%	3.85%	8.29%	9.66%	13.84%	
	Sanborn County	A-Road Expenditures	\$ 593,565	\$ 791,332	\$ 850,190	\$ 927,326	\$ 1,648,970	\$ 1,055,405	\$ 857,638	\$ 798,779	\$ 721,644
		% of Total Expenditures	41.17%	47.62%	45.74%	45.07%	56.88%	15.71%	9.26%	11.14%	11.81%
B-LE Expenditures		\$ 203,554	\$ 232,375	\$ 255,838	\$ 348,378	\$ 378,197	\$ 174,643	\$ 145,822	\$ 122,360	\$ 29,819	
% of Total Expenditures		14.12%	13.98%	13.76%	16.93%	13.04%	-1.08%	-0.94%	-0.72%	-3.89%	
C-Other Expenditures		\$ 644,569	\$ 637,910	\$ 752,630	\$ 781,824	\$ 872,070	\$ 227,501	\$ 234,160	\$ 119,440	\$ 90,247	
% of Total Expenditures	44.71%	38.39%	40.49%	38.00%	30.08%	-14.63%	-8.31%	-10.41%	-7.92%		
D-Total Expenditures	\$ 1,441,688	\$ 1,661,618	\$ 1,858,659	\$ 2,057,528	\$ 2,899,238	\$ 1,457,550	\$ 1,237,620	\$ 1,040,579	\$ 841,710		
	E-Property Tax Revenue	\$ 1,029,060	\$ 1,167,868	\$ 1,162,405	\$ 1,324,873	\$ 1,860,623	\$ 831,563	\$ 692,755	\$ 698,218	\$ 535,750	
	% of Total Expenditures	71.38%	70.28%	62.54%	64.39%	64.18%	-7.20%	-6.10%	1.64%	-0.21%	
	Shannon County	A-Road Expenditures	\$ 157,849	\$ 232,814	\$ 197,120	\$ 301,540	\$ 333,261	\$ 175,412	\$ 100,447	\$ 136,141	\$ 31,721
		% of Total Expenditures	44.00%	50.99%	39.79%	45.24%	43.65%	-0.35%	-7.34%	3.86%	-1.59%
B-LE Expenditures		\$ 44,305	\$ 40,618	\$ 113,106	\$ 149,244	\$ 179,252	\$ 134,946	\$ 138,634	\$ 66,146	\$ 30,007	
% of Total Expenditures		12.35%	8.90%	22.83%	22.39%	23.48%	11.13%	14.58%	0.65%	1.09%	
C-Other Expenditures		\$ 156,575	\$ 183,121	\$ 185,158	\$ 215,685	\$ 250,989	\$ 94,414	\$ 67,868	\$ 65,831	\$ 35,305	
% of Total Expenditures	43.65%	40.11%	37.38%	32.36%	32.87%	-10.78%	-7.24%	-4.51%	0.51%		
D-Total Expenditures	\$ 358,729	\$ 456,553	\$ 495,384	\$ 666,469	\$ 763,502	\$ 404,773	\$ 306,949	\$ 268,118	\$ 97,033		
	E-Property Tax Revenue	\$ 163,338	\$ 162,847	\$ 179,733	\$ 201,977	\$ 229,069	\$ 65,731	\$ 66,222	\$ 49,336	\$ 27,092	
	% of Total Expenditures	45.53%	35.67%	36.28%	30.31%	30.00%	-15.53%	-5.67%	-6.28%	-0.31%	
	Spink County	A-Road Expenditures	\$ 1,167,440	\$ 1,722,186	\$ 1,534,718	\$ 2,099,449	\$ 2,987,735	\$ 1,820,295	\$ 1,265,549	\$ 1,453,017	\$ 888,286
		% of Total Expenditures	40.62%	47.68%	41.07%	44.50%	51.11%	10.49%	3.43%	10.04%	6.61%
B-LE Expenditures		\$ 662,406	\$ 807,166	\$ 875,139	\$ 1,035,031	\$ 1,130,512	\$ 468,106	\$ 323,346	\$ 255,373	\$ 95,481	



## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	% of Total Expenditures	23.05%	22.35%	23.42%	21.94%	19.34%	-3.71%	-3.01%	-4.08%	-2.60%
	C-Other Expenditures	\$ 1,044,209	\$ 1,082,460	\$ 1,326,583	\$ 1,583,352	\$ 1,727,026	\$ 682,817	\$ 644,567	\$ 400,443	\$ 143,674
	% of Total Expenditures	36.33%	29.97%	35.50%	33.56%	29.55%	-6.78%	-0.42%	-5.95%	-4.01%
	D-Total Expenditures	\$ 2,874,055	\$ 3,611,812	\$ 3,736,440	\$ 4,717,832	\$ 5,845,273	\$ 2,971,218	\$ 2,233,461	\$ 2,108,833	\$ 1,127,442
	E-Property Tax Revenue	\$ 1,548,168	\$ 1,817,804	\$ 2,097,182	\$ 2,570,294	\$ 2,982,558	\$ 1,434,389	\$ 1,164,753	\$ 885,376	\$ 412,264
	% of Total Expenditures	53.87%	50.33%	56.13%	54.48%	51.03%	-2.84%	0.70%	-5.10%	-3.45%
Stanley County	A-Road Expenditures	\$ 457,184	\$ 680,949	\$ 424,225	\$ 645,873	\$ 1,003,516	\$ 546,333	\$ 322,567	\$ 579,291	\$ 357,643
	% of Total Expenditures	34.85%	39.85%	27.30%	28.11%	36.76%	1.91%	-3.09%	9.46%	8.65%
	B-LE Expenditures	\$ 373,481	\$ 224,763	\$ 227,199	\$ 596,079	\$ 579,864	\$ 206,383	\$ 355,101	\$ 352,666	\$ (16,215)
	% of Total Expenditures	28.47%	13.15%	14.62%	25.94%	21.24%	-7.23%	8.09%	6.62%	-4.70%
	C-Other Expenditures	\$ 481,061	\$ 803,221	\$ 902,571	\$ 1,055,597	\$ 1,146,789	\$ 665,728	\$ 343,568	\$ 244,218	\$ 91,192
	% of Total Expenditures	36.67%	47.00%	58.08%	45.94%	42.00%	5.33%	-5.00%	-16.08%	-3.94%
	D-Total Expenditures	\$ 1,311,726	\$ 1,708,933	\$ 1,553,995	\$ 2,297,550	\$ 2,730,170	\$ 1,418,444	\$ 1,021,237	\$ 1,176,175	\$ 432,620
	E-Property Tax Revenue	\$ 668,210	\$ 804,136	\$ 965,608	\$ 1,200,792	\$ 1,426,825	\$ 758,615	\$ 622,689	\$ 461,217	\$ 226,033
	% of Total Expenditures	50.94%	47.05%	62.14%	52.26%	52.26%	1.32%	5.21%	-9.88%	0.00%
Sully County	A-Road Expenditures	\$ 1,314,805	\$ 1,426,977	\$ 1,181,646	\$ 1,219,740	\$ 1,647,033	\$ 332,227	\$ 220,056	\$ 465,387	\$ 427,292
	% of Total Expenditures	63.37%	61.27%	48.96%	45.34%	48.31%	-15.06%	-12.96%	-0.65%	2.97%
	B-LE Expenditures	\$ 159,072	\$ 213,740	\$ 264,550	\$ 366,592	\$ 453,607	\$ 294,536	\$ 239,867	\$ 189,057	\$ 87,016
	% of Total Expenditures	7.67%	9.18%	10.96%	13.63%	13.31%	5.64%	4.13%	2.35%	-0.32%
	C-Other Expenditures	\$ 600,960	\$ 688,177	\$ 967,296	\$ 1,103,786	\$ 1,308,656	\$ 707,696	\$ 620,479	\$ 341,360	\$ 204,870
	% of Total Expenditures	28.96%	29.55%	40.08%	41.03%	38.38%	9.42%	8.83%	-1.70%	-2.65%
	D-Total Expenditures	\$ 2,074,836	\$ 2,328,894	\$ 2,413,492	\$ 2,690,118	\$ 3,409,296	\$ 1,334,460	\$ 1,080,402	\$ 995,804	\$ 719,178
	E-Property Tax Revenue	\$ 1,074,493	\$ 1,306,634	\$ 1,515,924	\$ 1,798,569	\$ 2,086,052	\$ 1,011,559	\$ 779,418	\$ 570,128	\$ 287,483
	% of Total Expenditures	51.79%	56.11%	62.81%	66.86%	61.19%	9.40%	5.08%	-1.62%	-5.67%
Turner County	A-Road Expenditures	\$ 1,654,686	\$ 1,886,847	\$ 2,072,764	\$ 2,720,087	\$ 4,027,494	\$ 2,372,808	\$ 2,140,647	\$ 1,954,730	\$ 1,307,407
	% of Total Expenditures	56.12%	56.80%	52.03%	49.35%	55.31%	-0.81%	-1.49%	3.28%	5.96%
	B-LE Expenditures	\$ 454,890	\$ 557,205	\$ 761,539	\$ 1,154,204	\$ 1,199,184	\$ 744,293	\$ 641,979	\$ 437,645	\$ 44,980
	% of Total Expenditures	15.43%	16.77%	19.12%	20.94%	16.47%	1.04%	-0.30%	-2.65%	-4.47%
	C-Other Expenditures	\$ 838,722	\$ 878,058	\$ 1,149,647	\$ 1,637,449	\$ 2,055,144	\$ 1,216,422	\$ 1,177,086	\$ 905,497	\$ 417,695
	% of Total Expenditures	28.45%	26.43%	28.86%	29.71%	28.22%	-0.23%	1.79%	-0.64%	-1.49%
	D-Total Expenditures	\$ 2,948,298	\$ 3,322,110	\$ 3,983,950	\$ 5,511,740	\$ 7,281,822	\$ 4,333,524	\$ 3,959,712	\$ 3,297,872	\$ 1,770,081
	E-Property Tax Revenue	\$ 1,564,387	\$ 1,944,774	\$ 2,359,996	\$ 3,690,465	\$ 4,860,443	\$ 3,296,056	\$ 2,915,669	\$ 2,500,447	\$ 1,169,978
	% of Total Expenditures	53.06%	58.54%	59.24%	66.96%	66.75%	13.69%	8.21%	7.51%	-0.21%
Union County	A-Road Expenditures	\$ 1,490,398	\$ 1,772,453	\$ 2,405,012	\$ 2,415,474	\$ 3,528,340	\$ 2,037,942	\$ 1,755,887	\$ 1,123,328	\$ 1,112,866
	% of Total Expenditures	44.60%	39.79%	44.30%	37.57%	43.02%	-1.58%	3.23%	-1.28%	5.45%
	B-LE Expenditures	\$ 690,769	\$ 1,372,172	\$ 1,417,688	\$ 1,945,644	\$ 2,271,714	\$ 1,580,945	\$ 899,543	\$ 854,026	\$ 326,070
	% of Total Expenditures	20.67%	30.81%	26.11%	30.26%	27.70%	7.03%	-3.11%	1.59%	-2.56%
	C-Other Expenditures	\$ 1,160,655	\$ 1,309,639	\$ 1,606,796	\$ 2,068,393	\$ 2,400,627	\$ 1,239,971	\$ 1,090,987	\$ 793,831	\$ 332,233
	% of Total Expenditures	34.73%	29.40%	29.59%	32.17%	29.27%	-5.46%	-0.13%	-0.32%	-2.90%

# Exhibit F

## South Dakota Counties - Governmental Funds Expenditures Summary

64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
	D-Total Expenditures	\$ 3,341,822	\$ 4,454,264	\$ 5,429,496	\$ 6,429,511	\$ 8,200,680	\$ 4,858,858	\$ 3,746,416	\$ 2,771,184	\$ 1,771,169
	E-Property Tax Revenue	\$ 1,837,711	\$ 2,570,592	\$ 3,088,391	\$ 3,919,580	\$ 5,558,572	\$ 3,720,862	\$ 2,987,980	\$ 2,470,182	\$ 1,638,992
	% of Total Expenditures	54.99%	57.71%	56.88%	60.96%	67.78%	12.79%	10.07%	10.90%	6.82%
Walworth County	A-Road Expenditures	\$ 739,933	\$ 939,886	\$ 921,262	\$ 937,579	\$ 1,347,059	\$ 607,126	\$ 407,172	\$ 425,797	\$ 409,480
	% of Total Expenditures	40.33%	40.17%	35.49%	31.42%	37.43%	-2.90%	-2.74%	1.94%	6.01%
	B-LE Expenditures	\$ 389,596	\$ 630,402	\$ 683,594	\$ 889,804	\$ 1,131,527	\$ 741,931	\$ 501,125	\$ 447,933	\$ 241,723
	% of Total Expenditures	21.23%	26.94%	26.33%	29.82%	31.44%	10.21%	4.50%	5.11%	1.62%
	C-Other Expenditures	\$ 705,268	\$ 769,321	\$ 990,970	\$ 1,156,323	\$ 1,120,552	\$ 415,285	\$ 351,231	\$ 129,583	\$ (35,771)
	% of Total Expenditures	38.44%	32.88%	38.18%	38.75%	31.13%	-7.31%	-1.75%	-7.05%	-7.62%
	D-Total Expenditures	\$ 1,834,796	\$ 2,339,610	\$ 2,595,826	\$ 2,983,706	\$ 3,599,138	\$ 1,764,342	\$ 1,259,529	\$ 1,003,312	\$ 615,432
	E-Property Tax Revenue	\$ 1,068,370	\$ 1,183,311	\$ 1,395,778	\$ 1,639,577	\$ 1,836,596	\$ 768,226	\$ 653,285	\$ 440,818	\$ 197,019
	% of Total Expenditures	58.23%	50.58%	53.77%	54.95%	51.03%	-7.20%	0.45%	-2.74%	-3.92%
Yankton County	A-Road Expenditures	\$ 1,416,902	\$ 1,549,626	\$ 1,979,227	\$ 2,433,003	\$ 2,633,145	\$ 1,216,242	\$ 1,083,519	\$ 653,918	\$ 200,142
	% of Total Expenditures	33.03%	33.06%	27.51%	24.04%	24.61%	-8.42%	-8.45%	-2.90%	0.57%
	B-LE Expenditures	\$ 1,102,133	\$ 1,194,892	\$ 1,517,336	\$ 2,208,711	\$ 3,083,905	\$ 1,981,771	\$ 1,889,013	\$ 1,566,569	\$ 875,194
	% of Total Expenditures	25.69%	25.49%	21.09%	21.82%	28.83%	3.14%	3.34%	7.74%	7.01%
	C-Other Expenditures	\$ 1,770,819	\$ 1,942,975	\$ 3,698,166	\$ 5,479,348	\$ 4,980,985	\$ 3,210,166	\$ 3,038,011	\$ 1,282,820	\$ (498,362)
	% of Total Expenditures	41.28%	41.45%	51.40%	54.14%	46.56%	5.28%	5.11%	-4.84%	-7.58%
	D-Total Expenditures	\$ 4,289,855	\$ 4,687,493	\$ 7,194,729	\$ 10,121,061	\$ 10,698,035	\$ 6,408,180	\$ 6,010,542	\$ 3,503,307	\$ 576,974
	E-Property Tax Revenue	\$ 2,104,580	\$ 2,637,531	\$ 3,698,051	\$ 4,850,223	\$ 6,040,816	\$ 3,936,236	\$ 3,403,285	\$ 2,342,766	\$ 1,190,593
	% of Total Expenditures	49.06%	56.27%	51.40%	47.92%	56.47%	7.41%	0.20%	5.07%	8.55%
Ziebach County	A-Road Expenditures	\$ 241,202	\$ 453,560	\$ 455,832	\$ 401,956	\$ 840,727	\$ 599,525	\$ 387,167	\$ 384,895	\$ 438,771
	% of Total Expenditures	34.92%	46.92%	41.21%	32.74%	47.90%	12.98%	0.98%	6.69%	15.16%
	B-LE Expenditures	\$ 100,478	\$ 135,608	\$ 150,165	\$ 179,212	\$ 191,981	\$ 91,504	\$ 56,373	\$ 41,816	\$ 12,769
	% of Total Expenditures	14.55%	14.03%	13.58%	14.60%	10.94%	-3.61%	-3.09%	-2.64%	-3.66%
	C-Other Expenditures	\$ 349,106	\$ 377,492	\$ 500,149	\$ 646,453	\$ 722,421	\$ 373,315	\$ 344,929	\$ 222,271	\$ 75,968
	% of Total Expenditures	50.54%	39.05%	45.22%	52.66%	41.16%	-9.38%	2.11%	-4.06%	-11.50%
	D-Total Expenditures	\$ 690,785	\$ 966,660	\$ 1,106,146	\$ 1,227,621	\$ 1,755,129	\$ 1,064,344	\$ 788,469	\$ 648,983	\$ 527,508
	E-Property Tax Revenue	\$ 485,904	\$ 540,808	\$ 562,193	\$ 647,098	\$ 728,077	\$ 242,174	\$ 187,269	\$ 165,884	\$ 80,980
	% of Total Expenditures	70.34%	55.95%	50.82%	52.71%	41.48%	-28.86%	-14.47%	-9.34%	-11.23%
Total	A-Road Expenditures	\$ 68,992,943	\$ 88,423,368	\$ 88,391,423	\$ 107,621,176	\$ 144,361,644	\$ 75,368,701	\$ 55,938,276	\$ 55,970,221	\$ 36,740,468
	% of Total Expenditures	32.39%	36.67%	28.90%	27.22%	30.63%	-1.76%	-6.04%	1.73%	3.41%
	B-LE Expenditures	\$ 57,850,389	\$ 67,065,164	\$ 93,608,424	\$ 125,680,343	\$ 146,089,448	\$ 88,239,059	\$ 79,024,284	\$ 52,481,024	\$ 20,409,104
	% of Total Expenditures	27.16%	27.82%	30.61%	31.79%	30.99%	3.83%	3.17%	0.38%	-0.80%
	C-Other Expenditures	\$ 86,176,383	\$ 85,622,647	\$ 123,857,509	\$ 162,080,351	\$ 180,895,392	\$ 94,719,009	\$ 95,272,745	\$ 57,037,883	\$ 18,815,041
	% of Total Expenditures	40.45%	35.51%	40.50%	40.99%	38.38%	-2.07%	2.87%	-2.12%	-2.61%
	D-Total Expenditures	\$ 213,019,715	\$ 241,111,178	\$ 305,857,355	\$ 395,381,870	\$ 471,346,483	\$ 258,326,768	\$ 230,235,305	\$ 165,489,128	\$ 75,964,614
	E-Property Tax Revenue	\$ 110,608,573	\$ 132,589,744	\$ 162,272,126	\$ 213,594,567	\$ 263,272,511	\$ 152,663,938	\$ 130,682,767	\$ 101,000,385	\$ 49,677,944
	% of Total Expenditures	51.92%	54.99%	53.05%	54.02%	55.86%	3.94%	0.87%	2.81%	1.84%

## Exhibit F

### South Dakota Counties - Governmental Funds Expenditures Summary

64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs. 1995-1996	vs. 1997-2000	vs.2001-2005	vs. 2006-2010
Total w/o Minnehaha and Pennington	A-Road Expenditures	\$ 60,706,403	\$ 77,215,786	\$ 76,901,308	\$ 97,032,494	\$ 132,514,045	\$ 71,807,642	\$ 55,298,260	\$ 55,612,737	\$ 35,481,551
	% of Total Expenditures	39.41%	42.58%	36.11%	34.98%	39.80%	0.39%	-2.78%	3.69%	4.82%
	B-LE Expenditures	\$ 33,371,728	\$ 39,520,164	\$ 50,236,025	\$ 68,283,434	\$ 80,435,121	\$ 47,063,392	\$ 40,914,957	\$ 30,199,096	\$ 12,151,686
	% of Total Expenditures	21.66%	21.79%	23.59%	24.61%	24.16%	2.50%	2.37%	0.57%	-0.45%
	C-Other Expenditures	\$ 59,957,904	\$ 64,615,602	\$ 85,842,732	\$ 112,114,354	\$ 120,001,288	\$ 60,043,384	\$ 55,385,686	\$ 34,158,556	\$ 7,886,933
	% of Total Expenditures	38.92%	35.63%	40.31%	40.41%	36.04%	-2.88%	0.41%	-4.27%	-4.37%
	D-Total Expenditures	\$ 154,036,035	\$ 181,351,551	\$ 212,980,065	\$ 277,430,282	\$ 332,950,454	\$ 178,914,418	\$ 151,598,902	\$ 119,970,389	\$ 55,520,171
	E-Property Tax Revenue	\$ 85,539,813	\$ 101,823,794	\$ 120,083,364	\$ 155,184,469	\$ 191,016,663	\$ 105,476,850	\$ 89,192,869	\$ 70,933,299	\$ 35,832,194
	% of Total Expenditures	55.53%	56.15%	56.38%	55.94%	57.37%	1.84%	1.22%	0.99%	1.43%

## Exhibit G

### South Dakota Counties - Road Fund Data

64 Counties

County Name	Total County miles	Miles Rank	Bridges in County	Bridges Rank	Population	Population Per Road and Bridge	2004-2014					2014 Wheel Tax as % of Road Expenditures	2014 Wheel Tax as % of Road Exp Rank
							Road Expenditures Rank	Road as % Total Exp Percent	Road as % Total Exp Rank	Road Fund Transfers In as % of Road Exp	Road Fund Transfers In Rank		
Aurora	454.077	36	46	28	2,745	5.489	47	41.81%	34	19.66%	53	5.63%	25
Beadle	572.883	23	138	7	18,169	25.558	8	37.65%	44	30.69%	36	5.68%	24
Bennett	555.367	25	9	57	3,430	6.078	62	19.33%	62	5.42%	60	15.42%	3
Bon Homme	905.997	7	105	14	7,023	6.947	26	52.64%	10	33.76%	34	2.82%	42
Brookings	388.945	41	163	3	33,314	60.357	6	33.17%	50	51.78%	11	10.60%	7
Brown	678.040	17	146	5	38,408	46.609	3	34.11%	49	46.47%	20	8.61%	11
Brule	504.236	30	14	53	5,309	10.244	49	35.37%	45	25.28%	46	9.99%	8
Buffalo	221.645	64	7	59	2,077	9.084	64	38.07%	42	19.45%	54	NA	NA
Butte	732.796	15	97	16	10,298	12.410	37	31.71%	53	11.88%	58	5.31%	29
Campbell	835.452	11	6	60	1,386	1.647	50	51.68%	15	34.57%	33	NA	NA
Charles Mix	596.757	21	76	19	9,287	13.804	24	39.59%	38	47.15%	19	9.02%	10
Clark	457.235	35	19	47	3,645	7.654	18	56.34%	7	49.44%	15	4.17%	37
Clay	234.566	61	79	18	13,932	44.431	19	41.88%	33	66.43%	2	NA	NA
Codington	389.835	40	41	30	27,938	64.846	11	29.49%	56	36.65%	27	7.99%	14
Corson	992.038	3	18	48	4,182	4.140	48	43.24%	32	26.62%	44	NA	NA
Custer	391.822	39	13	54	8,445	20.861	28	28.09%	58	0.00%	63	4.77%	33
Davison	331.724	46	88	17	19,885	47.376	13	29.40%	57	34.79%	32	7.41%	16
Day	523.323	27	31	39	5,588	10.081	15	56.72%	6	36.39%	29	6.48%	22
Deuel	239.984	60	40	34	4,312	15.401	38	46.25%	23	59.91%	5	3.49%	40
Dewey	518.357	28	6	61	5,662	10.798	51	51.86%	14	11.92%	57	NA	NA
Douglas	232.411	63	37	37	2,973	11.035	53	45.98%	24	48.10%	17	14.92%	4
Edmunds	372.188	42	11	55	3,983	10.394	25	57.00%	5	55.93%	7	NA	NA
Fall River	595.713	22	36	38	6,845	10.836	40	30.19%	55	18.17%	55	NA	NA
Faulk	506.900	29	40	33	2,357	4.310	43	45.42%	25	48.51%	16	3.60%	39
Grant	446.594	37	169	2	7,241	11.763	20	43.83%	29	45.06%	22	7.33%	17
Gregory	790.662	12	37	36	4,217	5.095	33	52.44%	11	50.66%	12	3.37%	41
Haakon	876.403	8	42	29	1,847	2.011	52	52.07%	12	26.08%	45	5.96%	23
Hamlin	263.401	58	41	31	5,989	19.675	23	59.82%	3	40.49%	26	3.69%	38
Hand	549.883	26	107	13	3,345	5.092	36	44.98%	27	44.90%	23	NA	NA
Hanson	234.034	62	41	32	3,419	12.431	54	39.43%	39	43.30%	24	NA	NA
Harding	734.508	14	26	42	1,250	1.644	17	47.98%	19	76.09%	1	NA	NA
Hughes	663.376	18	22	46	17,642	25.741	22	22.40%	61	27.45%	41	6.78%	21
Hutchinson	482.928	32	117	12	7,200	12.001	14	61.25%	2	43.06%	25	5.26%	30
Hyde	608.317	20	15	50	1,396	2.240	55	45.31%	26	20.70%	50	NA	NA
Jackson	628.943	19	25	44	3,274	5.007	59	41.03%	37	27.15%	42	NA	NA
Jerauld	302.750	53	28	41	2,007	6.068	57	32.43%	52	29.29%	38	4.82%	32
Jones	400.021	38	5	62	975	2.407	61	41.71%	35	31.57%	35	NA	NA
Kingsbury	357.280	44	30	40	5,075	13.104	32	55.30%	8	52.06%	10	6.79%	20
Lake	296.607	54	51	25	12,368	35.580	29	37.73%	43	35.90%	31	13.32%	5
Lawrence	331.027	48	39	35	24,657	66.636	9	22.40%	60	30.57%	37	NA	NA
Lincoln	321.935	50	149	4	51,548	109.459	4	32.97%	51	49.81%	14	16.11%	2
Lyman	913.822	5	47	26	3,877	4.035	46	44.33%	28	15.40%	56	5.48%	27

## Exhibit G

### South Dakota Counties - Road Fund Data

64 Counties

County Name	Total County miles	Miles Rank	Bridges in County	Bridges Rank	Population	Population Per Road and Bridge	2004-2014					2014 Wheel Tax as % of Road Expenditures	2014 Wheel Tax as % of Road Exp Rank
							Road Expenditures Rank	Road as % Total Exp Percent	Road as % Total Exp Rank	Road Fund Transfers In as % of Road Exp	Road Fund Transfers In Rank		
Marshall	323.168	49	25	45	4,683	13.450	30	47.09%	21	47.23%	18	4.91%	31
McCook	284.289	56	72	21	5,649	15.855	27	50.40%	17	60.05%	4	6.85%	18
McPherson	1,143.915	2	4	63	2,429	2.116	34	61.51%	1	28.02%	40	NA	NA
Meade	1,291.890	1	117	11	26,951	19.129	5	34.54%	48	45.94%	21	NA	NA
Mellette	359.039	43	9	58	2,100	5.706	60	30.76%	54	0.00%	64	6.80%	19
Miner	295.645	55	54	24	2,316	6.624	39	48.81%	18	58.45%	6	4.21%	36
Minnehaha	350.259	45	197	1	182,882	334.178	1	13.65%	63	0.02%	62	29.19%	1
Moody	281.006	57	59	22	6,367	18.726	35	38.38%	41	54.99%	9	4.63%	34
Pennington	871.644	9	134	8	108,242	107.635	2	13.48%	64	23.52%	48	NA	NA
Perkins	853.724	10	46	27	3,033	3.371	42	43.39%	31	10.60%	59	2.42%	43
Potter	907.398	6	14	52	2,340	2.540	41	51.89%	13	35.97%	30	NA	NA
Roberts	480.542	33	101	15	10,374	17.839	21	35.19%	47	26.70%	43	8.56%	12
Sanborn	310.893	52	54	23	2,336	6.402	45	51.50%	16	55.52%	8	4.32%	35
Shannon	331.524	47		64	14,218	42.887	63	43.62%	30	0.29%	61	NA	NA
Spink	701.610	16	144	6	6,598	7.803	16	46.72%	22	29.15%	39	5.45%	28
Stanley	476.923	34	15	51	2,983	6.064	56	35.37%	46	25.27%	47	7.50%	15
Sully	929.116	4	25	43	1,438	1.507	31	58.53%	4	36.49%	28	2.04%	44
Turner	313.619	51	119	9	8,272	19.121	7	53.31%	9	61.62%	3	5.50%	26
Union	244.471	59	118	10	15,029	41.463	10	41.47%	36	49.92%	13	9.79%	9
Walworth	788.624	13	16	49	5,511	6.849	44	39.12%	40	20.54%	51	8.10%	13
Yankton	495.170	31	75	20	22,684	39.785	12	25.12%	59	19.90%	52	13.05%	6
Ziebach	568.315	24	9	56	2,826	4.895	58	47.73%	20	22.13%	49	1.76%	45
<b>Totals</b>	<b>34,037.566</b>		<b>3,664</b>		<b>837,781</b>								

#### Column Descriptions:

- B miles of county roads from Department of Transportation
- C rank for county miles of road 1 meaning most miles
- D number of bridge structures in the county from Department of Transportation
- E rank for number of bridges 1 meaning most bridges
- G number of population per mile of road or bridge
- H rank for county expenditures on highways, roads and bridges 1 meaning highest expenditures
- I highways, roads and bridges expenditures as a percentage of total governmental funds expenditures
- J rank for highways, roads and bridges expenditures as a percentage of total governmental funds expenditures 1 meaning highest percentage
- K Road Fund transfers in as a percentage of highway, roads and bridges expenditures
- L rank for Road Fund transfers in as a percentage of highways, roads and bridges expenditures 1 meaning highest percentage
- M 2014 Wheel Tax revenue as a % of highways, roads and bridges expenditures
- N rank for 2014 Wheel Tax revenue as a % of highways, roads and bridges expenditures 1 meaning highest percentage

# Exhibit H

## COUNTY ROAD AND BRIDGE SIGNIFICANT REVENUES CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
<b><u>310</u></b>	<b><u>TAXES</u></b>
311.0	<b>Current Property Taxes</b> - proceeds from current year tax levies against real property including real estate mobile homes.
316.0	<b>Wheel Tax</b> - any county may, by ordinance, impose a wheel tax on all motor vehicles, as administered and collected by the county. The total vehicle tax may not exceed sixteen dollars per vehicle. (SDCL 32-5A-1)
<b><u>330</u></b>	<b><u>INTERGOVERNMENTAL REVENUE</u></b> - this group of accounts includes revenue received from other governments in the form of grants, shared revenue, or payments in lieu of taxes. Grants, sometimes referred to as grants-in-aid, are contributions made by one governmental level or unit to another unit and are not related to specific revenue sources of the granting unit. Shared revenues are those which are levied by one governmental unit but shared, usually in proportion to the amounts collected, with another unit of government or class of governments. Payments in lieu of taxes are payments made out of general revenues by one governmental jurisdiction to another in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the receiving government on the same basis as other privately owned property or other tax base. Not included in this major source category are payments on contracts which the county may enter into with another governmental unit to provide goods and/or services, which are recorded as Charges for Goods or Services.
331.0	<b>Federal Grants</b>
331.02	FEMA Grant - Public Assistance, Federal Share Only (CFDA 97.036) disasters
331.03	CDBG Grants (CFDA 14.228)
331.20	Emergency Relief, DOT (CFDA 20.205)
332.0	<b>Federal Shared Revenue</b>
332.30	Forest Apportionment
332.40	Schools and Roads - Grants to Counties (Bankhead Jones) (CFDA 10.666)
333.0	<b>Federal Payments in Lieu of Taxes</b>
333.10	Bureau of Land Management P.I.L.T. (CFDA 15.226, PL 97-258, 31USC 6901-6907)
334.0	<b>State Grants (Including State Share of FEMA Grants)</b>
335.0	<b>State Shared Revenue</b>
335.02	<b>Motor Vehicle Licenses</b> - funds collected for motor vehicle licenses in each county shall be distributed to the county in the following manner: Twenty-two and one-half percent shall be credited to the county road and bridge fund of the county in which they were collected. (SDCL 32-11-4.1) In addition by the fifteenth day of January, May, July and October, the secretary of revenue shall apportion moneys in the local government highway and bridge fund as provided to the county. (SDCL 32-11-35)
335.06	<b>State Highway Fund Revenue</b> (formally 10% Game) (31-2-14.3)
335.08	<b>Energy Minerals Severance Tax</b> - one half of all taxes, interest and penalties imposed and collected by the secretary of revenue as energy mineral severance tax shall be returned to the county in which the energy minerals or mineral products were severed. (SDCL 10-39A-8) The county auditor shall at the direction of the board of county commissioners, allocate the funds to be distributed by the county treasurer for school and road purposes to off set social, economic or physical impacts, either direct or indirect, resulting from energy development or production in the county. (SDCL 10-39A-10)
335.09	<b>Prorate License Fees</b> - each county shall distribute fifty-four percent of its portion of the county road and bridge fund, thirty-four percent of its portion of the special highway fund as provided by subdivision 32-11-4.1 (2) and twelve percent of its portion of the municipalities of the county pursuant to subdivision 32-11-4.1 (3). (SDCL 32-10-35)

# Exhibit H

## COUNTY ROAD AND BRIDGE SIGNIFICANT REVENUES CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
335.13	<b>Secondary Road Remittances</b> (Unorganized Townships Only) 14% MV, share of prorated, Local Government Highway and Bridge Fund Quarterly Reversions, Wheel Tax, if any, and other remittances applicable to unorganized townships. (SDCL 32-11-4.1)
335.17	<b>Motor Fuel Tax</b> – a distribution each July from the State Motor Fuel Tax Fund to counties and townships. SDCL 10-47B-149/149.1

# Exhibit H

## COUNTY ROAD AND BRIDGE SIGNIFICANT REVENUES CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
<b><u>340</u></b>	<b><u>CHARGES FOR GOODS AND SERVICES</u></b> - enter amounts received from services performed in connection with specific county activities under the appropriate function of government.
341.0	<b>General Government</b>
343.0	<b>Public Works</b>
343.1	<b>Road Maintenance Contract Charges</b>
343.11	<b>Road Maintenance Contracts with Federal Agencies</b>
343.12	<b>Road Maintenance Contracts with State</b>
343.13	<b>Road Maintenance Contracts with Subdivisions</b>
343.19	<b>Other</b>
<b><u>360</u></b>	<b><u>MISCELLANEOUS REVENUE</u></b> - incidental revenue earned by the county from other than current operations.
361.0	<b>Earnings on Deposits and Investments</b> - this includes interest earned on deposits and investment, the gain/loss realized from the sale of securities, and the net increase/decrease in fair value of investments. Patronage dividends received from cooperatives should not be posted to investment earnings but should instead be posted as a reduction to the respective expenditure/expense account.
<b><u>370</u></b>	<b><u>OTHER FINANCING SOURCES</u></b>
371.0	<b>Transfers In</b> - represents interfund transfer of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. This category includes payments in lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided.



**Exhibit I**

**South Dakota Counties - General Fund Law Enforcement Revenues and Expenditures**

64 Counties

Account Number	Account Description	Averages				
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014
<b>Law Enforcement Related Revenues</b>						
33507	Court Appointed Attorney/Public Defender	\$ 567,742.95	\$ 378,606.26	\$ 755,299.95	\$ 700,045.61	\$ 556,627.02
33510	Abused and Neglected Child Defense	\$ 71,085.77	\$ 117,829.64	\$ 142,022.35	\$ 153,750.14	\$ 113,041.18
34140	Legal Services	\$ 1,340,408.01	\$ 1,480,572.33	\$ 1,611,402.82	\$ 2,394,096.02	\$ 2,823,406.23
34150	Clerk of Courts Fees	\$ -	\$ 869,554.74	\$ 1,053,073.37	\$ 1,118,737.52	\$ 957,940.69
34210	Law Enforcement	\$ 2,037,374.94	\$ 2,644,175.72	\$ 3,757,234.22	\$ 5,827,963.13	\$ 6,612,321.87
34220	Prisoner Care	\$ 4,828,363.67	\$ 6,238,269.06	\$ 8,774,387.57	\$ 13,115,766.90	\$ 16,182,831.71
34430	Social Services	\$ 25,572.92	\$ 39,149.86	\$ 49,439.77	\$ 44,767.59	\$ 34,525.97
34440	Mental Health Services	\$ 106,549.77	\$ 64,485.00	\$ 130,481.43	\$ 198,718.72	\$ 223,138.23
35100	Fines	\$ 290,281.79	\$ 228,121.48	\$ 139,549.84	\$ 133,224.47	\$ 60,568.21
35200	Costs	\$ 346,635.31	\$ 428,840.15	\$ 497,364.92	\$ 746,800.13	\$ 610,854.41
35300	Forfeits	\$ 205,103.59	\$ 197,704.65	\$ 313,394.44	\$ 410,245.11	\$ 343,062.71
35900	Other	\$ 21,377.93	\$ 47,179.28	\$ 41,831.91	\$ 32,279.13	\$ 37,144.31
<b>Total Law Enforcement Related Revenues</b>		<b>\$ 9,840,496.63</b>	<b>\$ 12,734,488.14</b>	<b>\$ 17,265,482.60</b>	<b>\$ 24,876,394.49</b>	<b>\$ 28,555,462.54</b>
<b>Law Enforcement Related Expenditures</b>						
413000	Judicial System	\$ 4,066,109.46	\$ 4,085,378.45	\$ 3,825,829.45	\$ 4,098,416.28	\$ 4,743,319.75
415100	State's Attorney	\$ 6,457,836.87	\$ 7,565,710.76	\$ 9,611,054.49	\$ 12,732,229.53	\$ 15,158,059.22
415200	Public Defender	\$ 1,833,572.83	\$ 2,334,997.85	\$ 3,355,178.75	\$ 4,540,696.93	\$ 5,311,772.93
415300	Court Appointed Attorney	\$ 1,318,544.31	\$ 1,509,582.21	\$ 2,020,316.19	\$ 3,207,851.24	\$ 4,074,353.60
415400	Abused and Neglected Child Defense	\$ 196,460.53	\$ 268,057.04	\$ 286,498.34	\$ 370,375.03	\$ 399,041.09
415900	Other	\$ -	\$ -	\$ 287,053.28	\$ 673,879.84	\$ 578,435.40
421100	Sheriff	\$ 15,451,110.33	\$ 18,844,498.75	\$ 24,315,651.39	\$ 33,729,211.32	\$ 40,696,618.94
421200	County Jail	\$ 11,309,217.54	\$ 14,244,465.73	\$ 21,279,188.75	\$ 31,531,159.43	\$ 39,043,442.82
421300	Coroner	\$ 244,076.18	\$ 274,009.29	\$ 448,437.06	\$ 598,773.78	\$ 827,817.87
421400	County-Wide Law Enforcement	\$ 1,497,469.86	\$ 1,144,482.53	\$ 1,789,369.35	\$ 1,535,316.73	\$ 1,714,818.25
421500	Juvenile Detention	\$ 3,304,359.02	\$ 4,751,714.12	\$ 7,187,796.50	\$ 9,698,206.61	\$ 9,747,173.18
421900	Other Law Enforcement	\$ -	\$ -	\$ -	\$ 1,943,586.60	\$ 3,396,071.56
422500	Communication Center	\$ 1,499,656.50	\$ 1,651,320.26	\$ 1,976,081.91	\$ 3,700,994.46	\$ 1,815,210.61
444100	Mentally Ill	\$ 915,650.48	\$ 995,402.98	\$ 1,499,702.03	\$ 2,454,066.19	\$ 2,836,030.62
444300	Drug Abuse	\$ 925,792.99	\$ 1,334,901.68	\$ 1,864,586.51	\$ 1,267,020.52	\$ 88,985.62
444400	Mental Health Centers	\$ 769,950.35	\$ 731,330.17	\$ 766,892.02	\$ 739,497.26	\$ 825,372.62
444500	Mental Illness Board	\$ 736,967.95	\$ 688,644.02	\$ 638,954.92	\$ 360,938.17	\$ 422,065.84
444900	Other	\$ -	\$ 29,666.67	\$ 13,203.30	\$ 74,655.40	\$ 9,375.00
<b>Total Law Enforcement Related Expenditures</b>		<b>\$ 50,526,775.18</b>	<b>\$ 60,446,745.83</b>	<b>\$ 81,165,794.24</b>	<b>\$ 113,256,875.32</b>	<b>\$ 131,687,964.90</b>
<b>Law Enforcement Expenditures less Revenue</b>		<b>\$ 40,686,278.56</b>	<b>\$ 47,712,257.69</b>	<b>\$ 63,900,311.64</b>	<b>\$ 88,380,480.83</b>	<b>\$ 103,132,502.36</b>
% of Law Enforcement expenditures covered by law enforcement related revenues		19.39%	21.08%	21.24%	21.99%	21.71%
<b>General Fund Property Tax Revenue</b>		<b>\$ 97,579,109.17</b>	<b>\$ 117,783,613.81</b>	<b>\$ 149,239,923.81</b>	<b>\$ 193,636,751.30</b>	<b>\$ 237,661,243.96</b>
% of General Fund Property Taxes needed to fund remaining law enforcement expenditures		41.86%	40.47%	42.76%	45.61%	43.40%

# Exhibit J

## COUNTY PUBLIC SAFETY SIGNIFICANT REVENUES CHART OF ACCOUNTS

Account Number	Account Description	Revenue Description
335.07	Court Appointed Attorney/Public Defender	All moneys in the state court appointed attorney and public defender payment fund shall be annually distributed, within sixty days of the end of the fiscal year, by the state treasurer to the county general fund. The distribution shall be based on a percentage ratio between moneys collected and total expenditures incurred by all counties for the past fiscal year and be applied to each county based on gross expenditures for court appointed attorneys and public defender offices in relation to all counties in the state. (SDCL 23A-40-20)
335.10	Abused and Neglected Child Defense	All moneys in the abused and neglected child defense fund shall be annually distributed, within sixty days of the end of the fiscal year, by the state treasurer of the county general fund. The distribution shall be based on a percentage ratio between moneys collected by the state and total expenditures incurred by all counties for abused and neglected children and be applied to each county based on each county's share of abused and neglected children expenditures in relation to all counties in the state. (SDCL 23-3-53 and 26-8A-19)
341.40	Legal Services	Includes - State's Attorney Fees, Public Defender and/or Court Appointed Attorney Lien Recoveries, Divorce Fees and Other Fees. <b><u>State's Attorney Fees</u></b> - The state's attorney shall pay over to the county treasurer all money he may receive as such state's attorney within ten days after he receives it and shall file with the county auditor a complete list of the amount so paid showing all fees and costs received in civil actions in which the county is the successful party, as well as all fines, recognizances, forfeitures, penalties, or costs received by him. (SDCL 7-16-21) <b><u>Public Defender and/or Court Appointed Attorney Lien Recoveries</u></b> - immediately upon payment by the chargeable county, or upon the setting of the public defender's lien by a circuit court judge or magistrate judge, a statement of claim showing the name and residence of the recipient shall be filed by the county auditor in the office of the register of deeds in the county where the recipient resides. A certified copy of the lien may be filed in any other county in which the recipient may have or may acquire an interest in real or personal property. The lien is enforceable, until satisfied or compromised. (SDCL 23A-40-13) <b><u>Divorce Fees</u></b> - the clerk of courts shall charge and collect a fee of fifty dollars for filing a divorce action. The fee shall be deposited in the county general fund as provided in § 16-2-30. The county treasurer shall deposit half of the fee into the county domestic abuse program fund and half of the fee in the county general fund. (SDCL 16-2-45)

# Exhibit J

## COUNTY PUBLIC SAFETY SIGNIFICANT REVENUES CHART OF ACCOUNTS

341.50	Clerk of Courts Fees	Clerk of Courts Fees
342.10	Law Enforcement	Law Enforcement includes - <b><u>Sheriff Fees (Service of Process)</u></b> - the sheriff shall charge and remit the several fees to the county as itemized in SDCL 7-12-18; <b><u>Law Enforcement Contracts with Federal Agencies</u></b> ; <b><u>Law Enforcement Contracts with Local Governments</u></b> ; and Other Fees.
342.20	Prisoner Care (County Jail)	Prisoner Care (County Jails) includes - <b><u>Prisoner Care Contracts with Federal Agencies</u></b> - All sheriffs or officers having charge of any jail to whom any person shall be sent or committed by virtue of legal process issued by or under the authority of the United States, shall receive such person into custody and safely keep him until he is discharged by due course of the laws of the United States. The United States shall be liable to pay for the support and keeping of such prisoners at such rates as may be negotiated between the United States and the local jail authority. (SDCL 24-11-6); <b><u>Prisoner Care Contracts with Local Governments</u></b> - Any organized township, municipality or county of the state is hereby authorized, upon passage of an affirmative resolution by each of the governing bodies of two or more such subdivisions of the state to enter into a mutually acceptable contract, or to amend or terminate such contract by which a jail may be used, owned, constructed, maintained, or operated, or any of the foregoing relationships may be established, by such two or more subdivisions. (SDCL 24-11-4); <b><u>Work Release</u></b> - the board of county commissioners may require by resolution that a sum not to exceed the average daily prisoner cost may be charged to work release inmates of the county jails as restitution to be applied toward prisoner maintenance cost, including but not limited to, room and board. In instances of undue hardship, the commissioners may reduce or waive the charges. (SDCL 24-11-32.1); <b><u>Convict Conveyance Reimbursements</u></b> - the county shall pay all necessary expenses, including travel, incurred in the transportation of adult and juvenile prisoners to state correctional institutions. The county may be reimbursed by the state from funds appropriated for such purpose. (SDCL 7-12-22); <b><u>Commissary Sales</u></b> ; and Other Fees.

## Exhibit J

### COUNTY PUBLIC SAFETY SIGNIFICANT REVENUES CHART OF ACCOUNTS

344.30	Social Services	Child Support Enforcement - a board of county commissioners may not give or pay any fees or costs to a state's attorney as part of a salary or in addition to a salary. However, each board shall participate in the costs of the prosecution and enforcement by the state's attorney of support obligations against any responsible parent whether of a civil or criminal nature on a fee for service bases with the Department of Social Services. The fee is paid to the state's attorney in addition to any other compensation of the states attorney for the performance of other public duties. (SDCL 7-16-23)
344.40	Mental Health Services	Lien Recoveries - payment by the county of residences pursuant to § 27A-13-10 is collectible by a civil suit brought in the name of the individual county and any judgment obtained is a lien upon the real property of the patient or responsible person and may be collected as other liens. (SDCL 27-A13-31)
351.00	Fines	Fines - For Counties this is primarily fines for violations of County Ordinances.
352.00	Costs	Costs - the clerk of courts shall forward all fees and costs on a monthly basis to the county treasurer for deposit in the county general fund. (SDCL 16-2-30)
353.00	Forfeits	Forfeits - after the forfeiture of recognizance, bond or undertaking of bail, including an appearance bond, the prosecuting attorney shall proceed, with all due diligence, by action against the bail upon the instrument so forfeited. If money deposited instead of bail, including an appearance bond, is forfeited, the clerk of the court or other officer with whom it is deposited, shall monthly pay the money deposited to the county treasurer who shall deposit it in the county treasury. (SDCL 23A-43-25)
359.00	Other	Other





**Exhibit K**

**South Dakota Counties - General Fund Balance History 1995-2014**  
**64 Counties**

County Name	Data Type	Averages					2011-2014 vs 1995-1996	2011-2014 vs. 1997-2000	2011-2014 vs. 2001-2005	2011-2014 vs. 2006-2010	1995-2014 Average	2011-2014 vs. 1995-2014	2011-2014 vs. 1995-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014							
Jackson County	Expenditures	\$ 627,447	\$ 788,952	\$ 692,663	\$ 1,008,279	\$ 1,093,242					\$ 864,419		
Jackson County	Fund Balance	\$ 320,588	\$ 343,433	\$ 475,871	\$ 332,665	\$ 387,600					\$ 380,399		
Jackson County	Fund Balance %	51.08%	47.12%	69.78%	33.85%	35.75%	Lower	Lower	Lower	Higher	44.01%	Lower	(8.26%)
Jerauld County	Expenditures	\$ 933,169	\$ 918,563	\$ 903,082	\$ 1,097,476	\$ 1,195,453					\$ 1,016,260		
Jerauld County	Fund Balance	\$ 328,303	\$ 183,164	\$ 206,367	\$ 454,731	\$ 639,529					\$ 362,643		
Jerauld County	Fund Balance %	35.02%	20.61%	24.07%	41.96%	54.63%	Higher	Higher	Higher	Higher	35.68%	Higher	18.95%
Jones County	Expenditures	\$ 649,313	\$ 736,955	\$ 661,574	\$ 689,739	\$ 780,202					\$ 706,191		
Jones County	Fund Balance	\$ 601,209	\$ 683,200	\$ 529,907	\$ 633,108	\$ 686,227					\$ 624,760		
Jones County	Fund Balance %	93.43%	94.11%	80.72%	91.72%	88.24%	Lower	Lower	Higher	Lower	88.47%	Lower	(0.23%)
Kingsbury County	Expenditures	\$ 1,720,294	\$ 1,477,971	\$ 1,267,493	\$ 1,974,628	\$ 2,563,629					\$ 1,790,880		
Kingsbury County	Fund Balance	\$ 978,660	\$ 904,445	\$ 955,436	\$ 839,430	\$ 1,009,938					\$ 929,459		
Kingsbury County	Fund Balance %	57.68%	72.52%	90.39%	42.96%	39.52%	Lower	Lower	Lower	Lower	51.90%	Lower	(12.38%)
Lake County	Expenditures	\$ 2,330,848	\$ 2,416,909	\$ 2,586,934	\$ 2,967,606	\$ 3,567,657					\$ 2,818,633		
Lake County	Fund Balance	\$ 729,863	\$ 617,659	\$ 743,854	\$ 2,270,419	\$ 3,853,739					\$ 1,720,834		
Lake County	Fund Balance %	31.55%	25.99%	28.64%	75.95%	107.82%	Higher	Higher	Higher	Higher	61.05%	Higher	46.77%
Lawrence County	Expenditures	\$ 6,336,133	\$ 6,801,873	\$ 7,255,825	\$ 10,862,442	\$ 12,568,295					\$ 9,037,214		
Lawrence County	Fund Balance	\$ 2,658,424	\$ 3,423,517	\$ 3,211,615	\$ 3,571,845	\$ 4,587,158					\$ 3,563,842		
Lawrence County	Fund Balance %	41.95%	50.38%	44.20%	34.98%	38.82%	Lower	Lower	Lower	Higher	39.44%	Lower	(0.62%)
Lincoln County	Expenditures	\$ 3,288,272	\$ 3,653,294	\$ 4,723,142	\$ 8,477,188	\$ 9,758,532					\$ 6,311,275		
Lincoln County	Fund Balance	\$ 2,168,477	\$ 3,252,245	\$ 3,855,627	\$ 3,986,010	\$ 5,625,000					\$ 3,952,706		
Lincoln County	Fund Balance %	66.02%	89.15%	88.56%	48.64%	57.36%	Lower	Lower	Lower	Higher	62.63%	Lower	(5.28%)
Lyman County	Expenditures	\$ 1,620,422	\$ 1,839,950	\$ 1,209,549	\$ 1,314,431	\$ 1,477,904					\$ 1,456,608		
Lyman County	Fund Balance	\$ 1,183,457	\$ 1,325,701	\$ 704,671	\$ 941,943	\$ 1,479,518					\$ 1,091,043		
Lyman County	Fund Balance %	74.43%	72.66%	59.16%	72.51%	102.07%	Higher	Higher	Higher	Higher	74.90%	Higher	27.17%
Marshall County	Expenditures	\$ 1,786,318	\$ 1,928,047	\$ 1,785,398	\$ 2,237,212	\$ 3,656,266					\$ 2,301,147		
Marshall County	Fund Balance	\$ 929,443	\$ 743,162	\$ 1,077,469	\$ 1,147,609	\$ 1,835,214					\$ 1,164,889		
Marshall County	Fund Balance %	52.07%	39.86%	63.64%	51.78%	50.99%	Lower	Higher	Lower	Lower	50.62%	Higher	0.37%
McCook County	Expenditures	\$ 2,156,842	\$ 2,497,454	\$ 2,479,146	\$ 2,848,660	\$ 3,366,882					\$ 2,720,503		
McCook County	Fund Balance	\$ 1,379,308	\$ 1,359,922	\$ 1,338,461	\$ 1,181,755	\$ 2,137,617					\$ 1,467,493		
McCook County	Fund Balance %	64.19%	58.90%	54.57%	41.37%	63.56%	Lower	Higher	Higher	Higher	53.94%	Higher	9.62%
McPherson County	Expenditures	\$ 1,589,637	\$ 1,505,769	\$ 1,159,247	\$ 1,334,120	\$ 1,486,475					\$ 1,380,754		
McPherson County	Fund Balance	\$ 541,017	\$ 685,453	\$ 637,245	\$ 1,011,139	\$ 1,135,782					\$ 830,445		
McPherson County	Fund Balance %	36.08%	50.03%	62.48%	78.19%	77.33%	Higher	Higher	Higher	Lower	60.14%	Higher	17.19%
Meade County	Expenditures	\$ 5,381,638	\$ 6,137,189	\$ 6,822,657	\$ 10,663,421	\$ 11,551,540					\$ 8,447,429		
Meade County	Fund Balance	\$ 2,959,991	\$ 3,447,440	\$ 3,358,541	\$ 3,813,758	\$ 649,809					\$ 2,908,524		
Meade County	Fund Balance %	54.89%	56.59%	49.85%	39.16%	5.56%	Lower	Lower	Lower	Lower	34.43%	Lower	(28.87%)
Mellette County	Expenditures	\$ 691,811	\$ 612,054	\$ 867,493	\$ 1,021,193	\$ 982,368					\$ 860,237		
Mellette County	Fund Balance	\$ 265,958	\$ 395,154	\$ 427,925	\$ 182,882	\$ 243,524					\$ 307,033		
Mellette County	Fund Balance %	38.35%	63.35%	49.76%	19.18%	26.30%	Lower	Lower	Lower	Higher	35.69%	Lower	(9.39%)
Miner County	Expenditures	\$ 1,669,515	\$ 1,915,566	\$ 2,127,028	\$ 2,209,826	\$ 2,568,726					\$ 2,148,024		
Miner County	Fund Balance	\$ 1,246,166	\$ 1,942,959	\$ 1,267,086	\$ 2,450,352	\$ 3,333,518					\$ 2,109,272		
Miner County	Fund Balance %	75.43%	101.74%	63.92%	110.97%	130.03%	Higher	Higher	Higher	Higher	98.20%	Higher	31.83%
Minnehaha County	Expenditures	\$ 20,157,169	\$ 20,067,269	\$ 27,917,537	\$ 40,029,861	\$ 43,977,652					\$ 31,811,551		
Minnehaha County	Fund Balance	\$ 5,465,086	\$ 6,780,519	\$ 6,736,600	\$ 9,322,944	\$ 8,853,399					\$ 7,688,178		
Minnehaha County	Fund Balance %	27.12%	34.10%	23.85%	23.69%	20.00%	Lower	Lower	Lower	Lower	24.17%	Lower	(4.17%)
Moody County	Expenditures	\$ 2,532,197	\$ 2,872,090	\$ 2,826,186	\$ 2,974,965	\$ 3,742,202					\$ 3,026,366		
Moody County	Fund Balance	\$ 1,651,433	\$ 2,169,629	\$ 1,775,850	\$ 2,360,638	\$ 2,565,199					\$ 2,146,231		
Moody County	Fund Balance %	65.26%	76.14%	64.21%	79.39%	69.00%	Higher	Lower	Higher	Lower	70.92%	Lower	(1.92%)
Pennington County	Expenditures	\$ 19,808,011	\$ 25,200,347	\$ 30,841,373	\$ 42,598,311	\$ 46,250,396					\$ 34,630,871		
Pennington County	Fund Balance	\$ 10,033,975	\$ 10,259,602	\$ 11,009,470	\$ 12,707,738	\$ 14,586,859					\$ 11,901,992		
Pennington County	Fund Balance %	50.43%	40.84%	35.82%	29.79%	31.66%	Lower	Lower	Lower	Higher	34.37%	Lower	(2.71%)

# Exhibit K

## South Dakota Counties - General Fund Balance History 1995-2014

64 Counties

County Name	Data Type	Averages					2011-2014	2011-2014	2011-2014	2011-2014	1995-2014	2011-2014	2011-2014
		1995-1996	1997-2000	2001-2005	2006-2010	2011-2014	vs 1995-1996	vs. 1997-2000	vs. 2001-2005	vs. 2006-2010	Average	vs. 1995-2014	vs. 1995-2014
Perkins County	Expenditures	\$ 1,517,636	\$ 1,617,293	\$ 1,505,699	\$ 1,535,070	\$ 1,811,157					\$ 1,597,646		
Perkins County	Fund Balance	\$ 649,349	\$ 955,258	\$ 393,716	\$ 804,480	\$ 1,123,690					\$ 780,274		
Perkins County	Fund Balance %	42.74%	62.98%	26.53%	53.30%	62.38%	Higher	Lower	Higher	Higher	48.84%	Higher	13.54%
Potter County	Expenditures	\$ 1,513,313	\$ 1,592,414	\$ 1,543,516	\$ 1,586,559	\$ 1,786,052					\$ 1,609,543		
Potter County	Fund Balance	\$ 713,695	\$ 965,766	\$ 665,570	\$ 825,280	\$ 810,123					\$ 799,260		
Potter County	Fund Balance %	47.99%	63.96%	43.49%	54.06%	45.75%	Lower	Lower	Higher	Lower	49.66%	Lower	(3.91%)
Roberts County	Expenditures	\$ 2,646,060	\$ 2,778,260	\$ 2,542,799	\$ 3,011,434	\$ 3,740,623					\$ 2,956,941		
Roberts County	Fund Balance	\$ 1,042,707	\$ 824,666	\$ 653,385	\$ 525,933	\$ 494,067					\$ 662,847		
Roberts County	Fund Balance %	39.40%	30.88%	26.63%	17.88%	13.16%	Lower	Lower	Lower	Lower	22.42%	Lower	(9.26%)
Sanborn County	Expenditures	\$ 1,366,533	\$ 1,474,738	\$ 1,465,952	\$ 1,549,650	\$ 2,083,358					\$ 1,602,173		
Sanborn County	Fund Balance	\$ 620,016	\$ 1,170,025	\$ 1,109,968	\$ 1,129,718	\$ 1,409,960					\$ 1,137,920		
Sanborn County	Fund Balance %	45.34%	80.17%	75.98%	73.64%	67.67%	Higher	Lower	Lower	Lower	71.02%	Lower	(3.36%)
Shannon County	Expenditures	\$ 342,672	\$ 304,590	\$ 258,339	\$ 356,082	\$ 408,502					\$ 330,491		
Shannon County	Fund Balance	\$ 135,766	\$ 188,076	\$ 220,423	\$ 189,870	\$ 62,383					\$ 166,241		
Shannon County	Fund Balance %	39.77%	71.21%	87.45%	54.89%	15.68%	Lower	Lower	Lower	Lower	50.30%	Lower	(34.62%)
Spink County	Expenditures	\$ 2,596,587	\$ 2,868,683	\$ 2,575,524	\$ 2,929,720	\$ 3,203,423					\$ 2,850,391		
Spink County	Fund Balance	\$ 938,149	\$ 1,239,735	\$ 1,368,191	\$ 1,922,835	\$ 2,925,817					\$ 1,749,682		
Spink County	Fund Balance %	36.25%	43.22%	53.60%	66.42%	94.64%	Higher	Higher	Higher	Higher	61.38%	Higher	33.26%
Stanley County	Expenditures	\$ 1,223,237	\$ 1,425,813	\$ 1,167,426	\$ 1,651,719	\$ 1,728,545					\$ 1,457,982		
Stanley County	Fund Balance	\$ 707,818	\$ 798,962	\$ 1,135,009	\$ 1,386,267	\$ 1,216,698					\$ 1,104,233		
Stanley County	Fund Balance %	61.63%	56.29%	98.61%	88.71%	70.53%	Higher	Higher	Lower	Lower	75.74%	Lower	(5.21%)
Sully County	Expenditures	\$ 1,725,432	\$ 1,822,360	\$ 1,557,087	\$ 1,717,380	\$ 2,035,123					\$ 1,762,656		
Sully County	Fund Balance	\$ 983,864	\$ 867,909	\$ 595,656	\$ 988,575	\$ 1,084,938					\$ 885,013		
Sully County	Fund Balance %	57.31%	48.57%	38.35%	57.45%	53.40%	Lower	Higher	Higher	Lower	50.21%	Higher	3.19%
Turner County	Expenditures	\$ 2,592,490	\$ 2,833,448	\$ 2,780,696	\$ 3,799,757	\$ 5,088,648					\$ 3,488,781		
Turner County	Fund Balance	\$ 1,348,805	\$ 1,346,868	\$ 1,449,128	\$ 1,949,483	\$ 2,090,193					\$ 1,671,946		
Turner County	Fund Balance %	52.03%	48.29%	52.46%	51.14%	44.20%	Lower	Lower	Lower	Lower	47.92%	Lower	(3.72%)
Union County	Expenditures	\$ 2,555,302	\$ 3,069,863	\$ 3,989,365	\$ 4,635,486	\$ 5,634,126					\$ 4,152,541		
Union County	Fund Balance	\$ 1,786,785	\$ 1,968,461	\$ 2,221,956	\$ 2,531,824	\$ 4,344,516					\$ 2,629,719		
Union County	Fund Balance %	69.95%	63.89%	56.74%	54.83%	77.16%	Higher	Higher	Higher	Higher	63.33%	Higher	13.83%
Walworth County	Expenditures	\$ 1,720,238	\$ 1,842,119	\$ 1,649,975	\$ 1,999,472	\$ 2,109,685					\$ 1,874,746		
Walworth County	Fund Balance	\$ 787,912	\$ 839,291	\$ 1,089,554	\$ 1,980,693	\$ 2,497,096					\$ 1,513,631		
Walworth County	Fund Balance %	45.80%	45.88%	65.64%	98.98%	118.92%	Higher	Higher	Higher	Higher	80.74%	Higher	38.18%
Yankton County	Expenditures	\$ 3,871,529	\$ 3,662,323	\$ 3,817,210	\$ 5,687,869	\$ 7,105,303					\$ 4,916,948		
Yankton County	Fund Balance	\$ 2,131,756	\$ 2,246,853	\$ 1,890,726	\$ 3,666,282	\$ 4,281,824					\$ 2,908,163		
Yankton County	Fund Balance %	55.27%	62.42%	48.98%	68.00%	60.41%	Higher	Lower	Higher	Lower	59.15%	Higher	1.26%
Ziebach County	Expenditures	\$ 652,684	\$ 871,023	\$ 722,377	\$ 809,333	\$ 796,281					\$ 781,657		
Ziebach County	Fund Balance	\$ 265,210	\$ 341,963	\$ 512,158	\$ 466,534	\$ 730,456					\$ 485,678		
Ziebach County	Fund Balance %	41.00%	39.78%	71.01%	57.93%	92.45%	Higher	Higher	Higher	Higher	62.13%	Higher	30.32%
Total	Expenditures	\$ 175,008,358	\$ 191,309,316	\$ 203,515,562	\$ 267,376,677	\$ 309,584,607					\$ 235,402,680		
Total	Fund Balance	\$ 87,139,762	\$ 96,745,793	\$ 96,871,994	\$ 130,568,249	\$ 154,235,128					\$ 115,770,221		
Total	Fund Balance %	49.80%	50.73%	47.60%	48.94%	49.74%	Lower	Lower	Higher	Higher	49.18%	Higher	0.56%
					# Higher		33	34	37	29		37	
					# Lower		31	30	27	35		27	



**Exhibit L**

**South Dakota Counties - Road Fund Balance History 2004-2014**

64 Counties

County Name	Data Type	2004	2007	2011	2014	2014	2014	2014	2004-2014	2014	2014
						vs. 2004	vs. 2007	vs. 2011	Average	vs. Average	vs. Average
Aurora County	Expenditures	\$ 1,043,009	\$ 1,109,431	\$ 1,020,182	\$ 1,480,598				\$ 1,062,931		
Aurora County	Fund Balance	\$ 158,361	\$ 31,075	\$ 378,906	\$ 371,886				\$ 148,851		
Aurora County	Fund Balance %	15.18%	2.80%	37.14%	25.12%	Higher	Higher	Lower	14.00%	Higher	11.12%
Beadle County	Expenditures	\$ 2,901,061	\$ 2,616,991	\$ 5,513,184	\$ 3,572,179				\$ 3,190,905		
Beadle County	Fund Balance	\$ 614,604	\$ 817,320	\$ 94,364	\$ 144,612				\$ 524,603		
Beadle County	Fund Balance %	21.19%	31.23%	1.71%	4.05%	Lower	Lower	Higher	16.44%	Lower	(12.39%)
Bennett County	Expenditures	\$ 441,043	\$ 405,796	\$ 371,536	\$ 408,331				\$ 389,105		
Bennett County	Fund Balance	\$ 120,478	\$ 109,952	\$ 412,238	\$ 1,059,712				\$ 357,510		
Bennett County	Fund Balance %	27.32%	27.10%	110.96%	259.52%	Higher	Higher	Higher	91.88%	Higher	167.64%
Bon Homme County	Expenditures	\$ 1,862,751	\$ 1,649,377	\$ 1,975,795	\$ 2,982,023				\$ 2,014,485		
Bon Homme County	Fund Balance	\$ 251,295	\$ 258,626	\$ 260,943	\$ 260,943				\$ 180,932		
Bon Homme County	Fund Balance %	13.49%	0.00%	13.09%	8.75%	Lower	Higher	Lower	8.98%	Lower	(0.23%)
Brookings County	Expenditures	\$ 3,107,049	\$ 3,487,478	\$ 4,984,181	\$ 5,257,170				\$ 3,964,747		
Brookings County	Fund Balance	\$ 1,151,857	\$ 548,591	\$ 2,639,853	\$ 3,428,139				\$ 1,766,338		
Brookings County	Fund Balance %	37.07%	15.73%	52.96%	65.21%	Higher	Higher	Higher	44.55%	Higher	20.66%
Brown County	Expenditures	\$ 3,868,875	\$ 4,924,328	\$ 7,683,815	\$ 9,033,553				\$ 6,128,885		
Brown County	Fund Balance	\$ 985,559	\$ 1,058,834	\$ 1,396,075	\$ 2,124,956				\$ 1,452,421		
Brown County	Fund Balance %	25.47%	21.50%	18.17%	23.52%	Lower	Higher	Higher	23.70%	Lower	(0.18%)
Brule County	Expenditures	\$ 839,082	\$ 857,420	\$ 957,195	\$ 1,401,616				\$ 1,006,808		
Brule County	Fund Balance	\$ 442,780	\$ 277,062	\$ 636,912	\$ 941,328				\$ 473,773		
Brule County	Fund Balance %	52.77%	32.31%	66.54%	67.16%	Higher	Higher	Higher	47.06%	Higher	20.10%
Buffalo County	Expenditures	\$ 116,170	\$ 227,669	\$ 208,029	\$ 232,331				\$ 258,056		
Buffalo County	Fund Balance	\$ 87,112	\$ 67,952	\$ 173,208	\$ 387,737				\$ 137,356		
Buffalo County	Fund Balance %	74.99%	29.85%	83.26%	166.89%	Higher	Higher	Higher	53.23%	Higher	113.66%
Butte County	Expenditures	\$ 1,144,435	\$ 1,139,700	\$ 1,403,824	\$ 2,434,028				\$ 1,502,843		
Butte County	Fund Balance	\$ 1,242,056	\$ 1,282,874	\$ 1,322,423	\$ 1,687,919				\$ 1,229,815		
Butte County	Fund Balance %	108.53%	112.56%	94.20%	69.35%	Lower	Lower	Lower	81.83%	Lower	(12.48%)
Campbell County	Expenditures	\$ 683,862	\$ 887,072	\$ 1,179,810	\$ 1,157,955				\$ 1,015,480		
Campbell County	Fund Balance	\$ 1,385,090	\$ 457,352	\$ 456,879	\$ 531,053				\$ 588,141		
Campbell County	Fund Balance %	202.54%	51.56%	38.72%	45.86%	Lower	Lower	Higher	57.92%	Lower	(12.06%)
Charles Mix County	Expenditures	\$ 1,884,256	\$ 1,521,967	\$ 2,692,695	\$ 2,906,206				\$ 2,087,237		
Charles Mix County	Fund Balance	\$ 65,274	\$ 162,448	\$ 73,588	\$ 548,292				\$ 232,582		
Charles Mix County	Fund Balance %	3.46%	10.67%	2.73%	18.87%	Higher	Higher	Higher	11.14%	Higher	7.73%
Clark County	Expenditures	\$ 2,540,408	\$ 1,488,393	\$ 2,492,978	\$ 2,772,028				\$ 2,231,899		
Clark County	Fund Balance	\$ 276,604	\$ 207,081	\$ 1,015,191	\$ 618,955				\$ 505,377		
Clark County	Fund Balance %	10.89%	13.91%	40.72%	22.33%	Higher	Higher	Lower	22.64%	Lower	(0.31%)
Clay County	Expenditures	\$ 2,041,677	\$ 2,053,621	\$ 3,116,247	\$ 2,172,068				\$ 2,199,164		

**Exhibit L**

**South Dakota Counties - Road Fund Balance History 2004-2014**

64 Counties

County Name	Data Type	2004	2007	2011	2014	2014	2014	2014	2004-2014	2014	2014
						vs. 2004	vs. 2007	vs. 2011	Average	vs. Average	vs. Average
Clay County	Fund Balance	\$ 74,964	\$ 1,234,429	\$ 718,747	\$ 1,317,129				\$ 850,835		
Clay County	Fund Balance %	3.67%	60.11%	23.06%	60.64%	Higher	Higher	Higher	38.69%	Higher	21.95%
Codington County	Expenditures	\$ 1,984,932	\$ 3,232,748	\$ 3,075,661	\$ 3,763,836				\$ 2,831,081		
Codington County	Fund Balance	\$ 1,380,302	\$ 1,164,895	\$ 2,613,765	\$ 4,192,786				\$ 2,188,648		
Codington County	Fund Balance %	69.54%	36.03%	84.98%	111.40%	Higher	Higher	Higher	77.31%	Higher	34.09%
Corson County	Expenditures	\$ 1,049,064	\$ 738,717	\$ 1,022,108	\$ 1,303,212				\$ 1,043,472		
Corson County	Fund Balance	\$ 836,064	\$ 1,109,986	\$ 763,828	\$ 1,223,533				\$ 989,427		
Corson County	Fund Balance %	79.70%	150.26%	74.73%	93.89%	Higher	Lower	Higher	94.82%	Lower	(0.93%)
Custer County	Expenditures	\$ 1,556,083	\$ 1,891,072	\$ 1,603,874	\$ 2,565,857				\$ 1,951,648		
Custer County	Fund Balance	\$ 3,189,580	\$ 1,859,805	\$ 1,812,634	\$ 969,528				\$ 1,741,848		
Custer County	Fund Balance %	204.97%	98.35%	113.02%	37.79%	Lower	Lower	Lower	89.25%	Lower	(51.46%)
Davison County	Expenditures	\$ 1,724,000	\$ 3,009,092	\$ 2,708,976	\$ 2,893,904				\$ 2,460,188		
Davison County	Fund Balance	\$ 491,244	\$ 903,280	\$ 722,677	\$ 948,056				\$ 813,275		
Davison County	Fund Balance %	28.49%	30.02%	26.68%	32.76%	Higher	Higher	Higher	33.06%	Lower	(0.30%)
Day County	Expenditures	\$ 1,749,936	\$ 1,882,263	\$ 3,410,453	\$ 2,451,397				\$ 2,411,324		
Day County	Fund Balance	\$ 1,134,879	\$ 1,327,173	\$ 761,270	\$ 1,380,728				\$ 1,143,116		
Day County	Fund Balance %	64.85%	70.51%	22.32%	56.32%	Lower	Lower	Higher	47.41%	Higher	8.91%
Deuel County	Expenditures	\$ 1,182,876	\$ 1,142,990	\$ 1,521,483	\$ 1,950,165				\$ 1,499,932		
Deuel County	Fund Balance	\$ 181,027	\$ 308,565	\$ 940,567	\$ 1,942,595				\$ 771,249		
Deuel County	Fund Balance %	15.30%	27.00%	61.82%	99.61%	Higher	Higher	Higher	51.42%	Higher	48.19%
Dewey County	Expenditures	\$ 523,570	\$ 499,352	\$ 2,349,521	\$ 1,475,488				\$ 990,983		
Dewey County	Fund Balance	\$ 143,357	\$ 53,629	\$ 106,909	\$ 798,104				\$ 357,278		
Dewey County	Fund Balance %	27.38%	10.74%	4.55%	54.09%	Higher	Higher	Higher	36.05%	Higher	18.04%
Douglas County	Expenditures	\$ 809,162	\$ 721,370	\$ 1,151,294	\$ 649,636				\$ 961,261		
Douglas County	Fund Balance	\$ 334,584	\$ 461,707	\$ 245,491	\$ 313,083				\$ 224,431		
Douglas County	Fund Balance %	41.35%	64.00%	21.32%	48.19%	Higher	Lower	Higher	23.35%	Higher	24.84%
Edmunds County	Expenditures	\$ 1,471,060	\$ 1,625,284	\$ 2,441,835	\$ 2,609,857				\$ 2,053,400		
Edmunds County	Fund Balance	\$ 542,396	\$ 392,027	\$ 880,674	\$ 1,045,698				\$ 642,136		
Edmunds County	Fund Balance %	36.87%	24.12%	36.07%	40.07%	Higher	Higher	Higher	31.27%	Higher	8.80%
Fall River County	Expenditures	\$ 1,471,516	\$ 1,107,584	\$ 1,650,728	\$ 1,385,266				\$ 1,436,099		
Fall River County	Fund Balance	\$ 1,342,008	\$ 1,174,209	\$ 356,232	\$ 1,033,975				\$ 882,440		
Fall River County	Fund Balance %	91.20%	106.02%	21.58%	74.64%	Lower	Lower	Higher	61.45%	Higher	13.19%
Faulk County	Expenditures	\$ 761,749	\$ 1,333,228	\$ 1,781,048	\$ 1,816,410				\$ 1,402,192		
Faulk County	Fund Balance	\$ 583,058	\$ 995,780	\$ 491,169	\$ 43,918				\$ 563,887		
Faulk County	Fund Balance %	76.54%	74.69%	27.58%	2.42%	Lower	Lower	Lower	40.21%	Lower	(37.79%)
Grant County	Expenditures	\$ 1,887,238	\$ 2,161,714	\$ 2,646,541	\$ 2,600,792				\$ 2,208,296		
Grant County	Fund Balance	\$ 250,679	\$ 465,973	\$ 386,338	\$ 59,681				\$ 339,327		

**Exhibit L**

**South Dakota Counties - Road Fund Balance History 2004-2014**

64 Counties

County Name	Data Type	2004	2007	2011	2014	2014	2014	2014	2004-2014	2014	2014
						vs. 2004	vs. 2007	vs. 2011	Average	vs. Average	vs. Average
Grant County	Fund Balance %	13.28%	21.56%	14.60%	2.29%	Lower	Lower	Lower	15.37%	Lower	(13.08%)
Gregory County	Expenditures	\$ 986,119	\$ 1,779,344	\$ 1,752,326	\$ 1,992,390				\$ 1,682,378		
Gregory County	Fund Balance	\$ 751,385	\$ 1,174,267	\$ 759,814	\$ 1,464,348				\$ 887,914		
Gregory County	Fund Balance %	76.20%	65.99%	43.36%	73.50%	Lower	Higher	Higher	52.78%	Higher	20.72%
Haakon County	Expenditures	\$ 888,946	\$ 737,176	\$ 886,953	\$ 1,037,821				\$ 970,563		
Haakon County	Fund Balance	\$ 228,560	\$ 153,582	\$ 126,741	\$ 861,329				\$ 350,598		
Haakon County	Fund Balance %	25.71%	20.83%	14.29%	82.99%	Higher	Higher	Higher	36.12%	Higher	46.87%
Hamlin County	Expenditures	\$ 1,511,429	\$ 3,411,814	\$ 2,236,804	\$ 2,106,902				\$ 2,122,678		
Hamlin County	Fund Balance	\$ 593,585	\$ 946,203	\$ 1,691,845	\$ 993,086				\$ 1,166,525		
Hamlin County	Fund Balance %	39.27%	27.73%	75.64%	47.13%	Higher	Higher	Lower	54.96%	Lower	(7.83%)
Hand County	Expenditures	\$ 1,342,243	\$ 1,392,080	\$ 1,614,258	\$ 2,086,601				\$ 1,565,861		
Hand County	Fund Balance	\$ 282,421	\$ 192,656	\$ 542,901	\$ 538,625				\$ 303,611		
Hand County	Fund Balance %	21.04%	13.84%	33.63%	25.81%	Higher	Higher	Lower	19.39%	Higher	6.42%
Hanson County	Expenditures	\$ 715,931	\$ 1,148,020	\$ 1,186,012	\$ 1,185,030				\$ 954,387		
Hanson County	Fund Balance	\$ 168,704	\$ 118,109	\$ 283,205	\$ 138,084				\$ 186,484		
Hanson County	Fund Balance %	23.56%	10.29%	23.88%	11.65%	Lower	Higher	Lower	19.54%	Lower	(7.89%)
Harding County	Expenditures	\$ 1,178,501	\$ 1,382,949	\$ 2,358,161	\$ 4,139,412				\$ 2,243,745		
Harding County	Fund Balance	\$ 1,274,801	\$ 654,755	\$ 913,518	\$ 2,043,807				\$ 1,039,493		
Harding County	Fund Balance %	108.17%	47.34%	38.74%	49.37%	Lower	Higher	Higher	46.33%	Higher	3.04%
Hughes County	Expenditures	\$ 1,561,330	\$ 2,713,842	\$ 2,574,354	\$ 2,801,277				\$ 2,153,172		
Hughes County	Fund Balance	\$ 2,159,731	\$ 1,448,649	\$ 649,930	\$ 1,548,050				\$ 1,579,044		
Hughes County	Fund Balance %	138.33%	53.38%	25.25%	55.26%	Lower	Higher	Higher	73.34%	Lower	(18.08%)
Hutchinson County	Expenditures	\$ 2,281,790	\$ 2,317,136	\$ 2,957,800	\$ 2,765,724				\$ 2,458,601		
Hutchinson County	Fund Balance	\$ 1,294,143	\$ 676,982	\$ 765,113	\$ 937,093				\$ 990,523		
Hutchinson County	Fund Balance %	56.72%	29.22%	25.87%	33.88%	Lower	Higher	Higher	40.29%	Lower	(6.41%)
Hyde County	Expenditures	\$ 589,688	\$ 715,451	\$ 1,301,964	\$ 746,877				\$ 851,356		
Hyde County	Fund Balance	\$ 526,305	\$ 614,651	\$ 410,264	\$ 623,537				\$ 508,670		
Hyde County	Fund Balance %	89.25%	85.91%	31.51%	83.49%	Lower	Lower	Higher	59.75%	Higher	23.74%
Jackson County	Expenditures	\$ 504,049	\$ 490,739	\$ 582,071	\$ 836,777				\$ 619,209		
Jackson County	Fund Balance	\$ 98,407	\$ 158,036	\$ 189,885	\$ 126,252				\$ 126,863		
Jackson County	Fund Balance %	19.52%	32.20%	32.62%	15.09%	Lower	Lower	Lower	20.49%	Lower	(5.40%)
Jerauld County	Expenditures	\$ 344,879	\$ 636,652	\$ 1,023,337	\$ 668,610				\$ 718,153		
Jerauld County	Fund Balance	\$ 15,653	\$ 144,483	\$ 2,985	\$ 616,329				\$ 171,006		
Jerauld County	Fund Balance %	4.54%	22.69%	0.29%	92.18%	Higher	Higher	Higher	23.81%	Higher	68.37%
Jones County	Expenditures	\$ 365,065	\$ 333,367	\$ 537,960	\$ 482,115				\$ 440,892		
Jones County	Fund Balance	\$ 373,459	\$ 365,359	\$ 992,012	\$ 1,498,161				\$ 713,669		
Jones County	Fund Balance %	102.30%	109.60%	184.40%	310.75%	Higher	Higher	Higher	161.87%	Higher	148.88%

**Exhibit L**

**South Dakota Counties - Road Fund Balance History 2004-2014**

**64 Counties**

County Name	Data Type	2004	2007	2011	2014	2014	2014	2014	2004-2014	2014	2014
						vs. 2004	vs. 2007	vs. 2011	Average	vs. Average	vs. Average
Kingsbury County	Expenditures	\$ 1,236,687	\$ 1,998,155	\$ 1,794,857	\$ 2,456,766				\$ 1,704,371		
Kingsbury County	Fund Balance	\$ 795,709	\$ 1,269,007	\$ 908,376	\$ 1,510,984				\$ 1,125,671		
Kingsbury County	Fund Balance %	64.34%	63.51%	50.61%	61.50%	Lower	Lower	Higher	66.05%	Lower	(4.55%)
Lake County	Expenditures	\$ 1,412,953	\$ 1,579,447	\$ 2,590,688	\$ 2,437,638				\$ 1,891,488		
Lake County	Fund Balance	\$ 124,003	\$ 188,813	\$ 320,658	\$ 548,325				\$ 340,914		
Lake County	Fund Balance %	8.78%	11.95%	12.38%	22.49%	Higher	Higher	Higher	18.02%	Higher	4.47%
Lawrence County	Expenditures	\$ 2,098,483	\$ 2,220,126	\$ 2,477,864	\$ 3,885,412				\$ 3,091,891		
Lawrence County	Fund Balance	\$ 2,774,633	\$ 3,616,012	\$ 5,256,635	\$ 5,752,514				\$ 3,994,721		
Lawrence County	Fund Balance %	132.22%	162.87%	212.14%	148.05%	Higher	Lower	Lower	129.20%	Higher	18.85%
Lincoln County	Expenditures	\$ 2,979,842	\$ 4,041,032	\$ 6,002,203	\$ 5,930,165				\$ 4,630,955		
Lincoln County	Fund Balance	\$ 1,130,126	\$ 1,071,478	\$ 750,051	\$ 1,499,958				\$ 1,126,800		
Lincoln County	Fund Balance %	37.93%	26.51%	12.50%	25.29%	Lower	Lower	Higher	24.33%	Higher	0.96%
Lyman County	Expenditures	\$ 768,955	\$ 806,324	\$ 1,042,550	\$ 1,626,086				\$ 1,103,006		
Lyman County	Fund Balance	\$ 694,066	\$ 789,201	\$ 759,702	\$ 824,178				\$ 696,502		
Lyman County	Fund Balance %	90.26%	97.88%	72.87%	50.68%	Lower	Lower	Lower	63.15%	Lower	(12.47%)
Marshall County	Expenditures	\$ 1,120,827	\$ 1,477,227	\$ 2,555,718	\$ 2,551,956				\$ 1,790,829		
Marshall County	Fund Balance	\$ 290,152	\$ 110,002	\$ 23,127	\$ 692,430				\$ 231,283		
Marshall County	Fund Balance %	25.89%	7.45%	0.90%	27.13%	Higher	Higher	Higher	12.91%	Higher	14.22%
McCook County	Expenditures	\$ 1,539,538	\$ 1,790,858	\$ 1,888,330	\$ 2,200,888				\$ 1,949,232		
McCook County	Fund Balance	\$ 7,410	\$ 11,202	\$ 477,463	\$ 382,326				\$ 142,411		
McCook County	Fund Balance %	0.48%	0.63%	25.28%	17.37%	Higher	Higher	Lower	7.31%	Higher	10.06%
McPherson County	Expenditures	\$ 1,215,050	\$ 1,826,288	\$ 1,824,898	\$ 1,695,537				\$ 1,608,265		
McPherson County	Fund Balance	\$ 1,464,800	\$ 784,711	\$ 106,613	\$ 607,747				\$ 787,264		
McPherson County	Fund Balance %	120.55%	42.97%	5.84%	35.84%	Lower	Lower	Higher	48.95%	Lower	(13.11%)
Meade County	Expenditures	\$ 4,323,228	\$ 4,964,671	\$ 4,384,579	\$ 5,055,256				\$ 4,500,636		
Meade County	Fund Balance	\$ 508,615	\$ (1,307,468)	\$ 1,245,469	\$ 1,481,806				\$ 759,179		
Meade County	Fund Balance %	11.76%	-26.34%	28.41%	29.31%	Higher	Higher	Higher	16.87%	Higher	12.44%
Mellette County	Expenditures	\$ 432,445	\$ 722,112	\$ 555,893	\$ 586,340				\$ 466,252		
Mellette County	Fund Balance	\$ 312,962	\$ 165,979	\$ 494,317	\$ 663,567				\$ 418,844		
Mellette County	Fund Balance %	72.37%	22.99%	88.92%	113.17%	Higher	Higher	Higher	89.83%	Higher	23.34%
Miner County	Expenditures	\$ 1,402,090	\$ 1,353,859	\$ 1,857,018	\$ 1,717,755				\$ 1,474,627		
Miner County	Fund Balance	\$ 808,133	\$ 812,362	\$ 461,643	\$ 287,344				\$ 620,426		
Miner County	Fund Balance %	57.64%	60.00%	24.86%	16.73%	Lower	Lower	Lower	42.07%	Lower	(25.34%)
Minnehaha County	Expenditures	\$ 7,085,701	\$ 6,519,060	\$ 9,953,572	\$ 11,116,072				\$ 8,600,536		
Minnehaha County	Fund Balance	\$ 4,810,633	\$ 5,862,606	\$ 5,550,909	\$ 6,937,203				\$ 5,782,420		
Minnehaha County	Fund Balance %	67.89%	89.93%	55.77%	62.41%	Lower	Lower	Higher	67.23%	Lower	(4.82%)
Moody County	Expenditures	\$ 1,095,211	\$ 1,388,357	\$ 1,782,289	\$ 1,844,505				\$ 1,606,492		

**Exhibit L**

**South Dakota Counties - Road Fund Balance History 2004-2014**

64 Counties

County Name	Data Type	2004	2007	2011	2014	2014	2014	2014	2004-2014	2014	2014
						vs. 2004	vs. 2007	vs. 2011	Average	vs. Average	vs. Average
Moody County	Fund Balance	\$ 698,851	\$ 817,195	\$ 721,676	\$ 1,320,184				\$ 867,164		
Moody County	Fund Balance %	63.81%	58.86%	40.49%	71.57%	Higher	Higher	Higher	53.98%	Higher	17.59%
Pennington County	Expenditures	\$ 6,489,067	\$ 8,161,335	\$ 7,746,266	\$ 10,364,916				\$ 8,382,063		
Pennington County	Fund Balance	\$ 4,623,000	\$ 8,198,167	\$ 10,636,160	\$ 11,842,749				\$ 9,236,749		
Pennington County	Fund Balance %	71.24%	100.45%	137.31%	114.26%	Higher	Higher	Lower	110.20%	Higher	4.06%
Perkins County	Expenditures	\$ 1,184,395	\$ 857,037	\$ 1,493,757	\$ 2,106,115				\$ 1,383,511		
Perkins County	Fund Balance	\$ 247,006	\$ 267,217	\$ 912,242	\$ 786,653				\$ 614,137		
Perkins County	Fund Balance %	20.86%	31.18%	61.07%	37.35%	Higher	Higher	Lower	44.39%	Lower	(7.04%)
Potter County	Expenditures	\$ 1,153,319	\$ 1,112,066	\$ 1,682,846	\$ 1,861,396				\$ 1,385,226		
Potter County	Fund Balance	\$ 1,130,009	\$ 536,513	\$ 622,182	\$ 502,397				\$ 665,273		
Potter County	Fund Balance %	97.98%	48.24%	36.97%	26.99%	Lower	Lower	Lower	48.03%	Lower	(21.04%)
Roberts County	Expenditures	\$ 2,496,542	\$ 2,419,155	\$ 1,860,911	\$ 2,684,513				\$ 2,177,563		
Roberts County	Fund Balance	\$ 25,561	\$ 81,347	\$ 229,100					\$ (194,068)		
Roberts County	Fund Balance %	1.02%	3.36%	12.31%	0.00%	Lower	Lower	Lower	-8.91%	Higher	8.91%
Sanborn County	Expenditures	\$ 817,567	\$ 847,510	\$ 1,933,324	\$ 1,725,117				\$ 1,201,222		
Sanborn County	Fund Balance	\$ 13,101	\$ 80,747	\$ 602,837	\$ 520,448				\$ 277,146		
Sanborn County	Fund Balance %	1.60%	9.53%	31.18%	30.17%	Higher	Higher	Lower	23.07%	Higher	7.10%
Shannon County	Expenditures	\$ 195,001	\$ 465,371	\$ 334,426	\$ 363,121				\$ 303,745		
Shannon County	Fund Balance	\$ 445,651	\$ 340,501	\$ 261,510	\$ 571,163				\$ 389,085		
Shannon County	Fund Balance %	228.54%	73.17%	78.20%	157.29%	Lower	Higher	Higher	128.10%	Higher	29.19%
Spink County	Expenditures	\$ 1,595,283	\$ 2,146,724	\$ 2,883,588	\$ 3,529,699				\$ 2,343,099		
Spink County	Fund Balance	\$ 818,858	\$ 351,111	\$ 1,298,010	\$ 246,071				\$ 627,977		
Spink County	Fund Balance %	51.33%	16.36%	45.01%	6.97%	Lower	Lower	Lower	26.80%	Lower	(19.83%)
Stanley County	Expenditures	\$ 535,492	\$ 814,581	\$ 822,620	\$ 1,237,977				\$ 837,731		
Stanley County	Fund Balance	\$ 286,646	\$ 448,856	\$ 122,200	\$ 289,355				\$ 267,286		
Stanley County	Fund Balance %	53.53%	55.10%	14.85%	23.37%	Lower	Lower	Higher	31.91%	Lower	(8.54%)
Sully County	Expenditures	\$ 1,882,970	\$ 1,335,570	\$ 1,933,892	\$ 2,736,646				\$ 1,721,374		
Sully County	Fund Balance	\$ 381,067	\$ 357,324	\$ 464,707	\$ 642,624				\$ 456,316		
Sully County	Fund Balance %	20.24%	26.75%	24.03%	23.48%	Higher	Lower	Lower	26.51%	Lower	(3.03%)
Turner County	Expenditures	\$ 2,063,733	\$ 1,996,085	\$ 3,043,848	\$ 3,877,168				\$ 3,195,525		
Turner County	Fund Balance	\$ 474,294	\$ 916,890	\$ 624,392	\$ 1,222,284				\$ 773,277		
Turner County	Fund Balance %	22.98%	45.93%	20.51%	31.53%	Higher	Lower	Higher	24.20%	Higher	7.33%
Union County	Expenditures	\$ 2,325,409	\$ 2,486,943	\$ 3,728,545	\$ 3,703,852				\$ 2,891,272		
Union County	Fund Balance	\$ 889,789	\$ 516,160	\$ 643,921	\$ 938,654				\$ 699,125		
Union County	Fund Balance %	38.26%	20.75%	17.27%	25.34%	Lower	Higher	Higher	24.18%	Higher	1.16%
Walworth County	Expenditures	\$ 962,931	\$ 1,201,844	\$ 1,284,948	\$ 1,694,430				\$ 1,241,942		
Walworth County	Fund Balance	\$ 487,608	\$ 882,363	\$ 931,802	\$ 632,800				\$ 869,597		

**Exhibit L**

**South Dakota Counties - Road Fund Balance History 2004-2014**

64 Counties

County Name	Data Type	2004	2007	2011	2014	2014	2014	2014	2004-2014	2014	2014
						vs. 2004	vs. 2007	vs. 2011	Average	vs. Average	vs. Average
Walworth County	Fund Balance %	50.64%	73.42%	72.52%	37.35%	Lower	Lower	Lower	70.02%	Lower	(32.67%)
Yankton County	Expenditures	\$ 2,096,867	\$ 2,212,671	\$ 2,965,404	\$ 3,440,688				\$ 2,547,768		
Yankton County	Fund Balance	\$ 317,642	\$ 591,361	\$ 307,626	\$ 267,694				\$ 402,829		
Yankton County	Fund Balance %	15.15%	26.73%	10.37%	7.78%	Lower	Lower	Lower	15.81%	Lower	(8.03%)
Ziebach County	Expenditures	\$ 416,506	\$ 398,112	\$ 569,922	\$ 1,367,732				\$ 669,049		
Ziebach County	Fund Balance	\$ 125,754	\$ 196,551	\$ 301,872	\$ 464,125				\$ 268,444		
Ziebach County	Fund Balance %	30.19%	49.37%	52.97%	33.93%	Higher	Lower	Lower	40.12%	Lower	(6.19%)
Total	Expenditures	\$ 101,424,417	\$ 115,517,633	\$ 148,399,828	\$ 164,555,457				\$ 129,114,038		
Total	Fund Balance	\$ 50,134,946	\$ 51,474,052	\$ 62,591,903	\$ 81,566,360				\$ 59,987,087		
Total	Fund Balance %	49.43%	44.56%	42.18%	49.57%	Higher	Higher	Higher	46.46%	Higher	3.11%
					Count "Higher"	33	36	39		35	
					Count "Lower"	31	28	25		29	

# Appendix A

## COUNTY FUND DEFINITIONS

### GOVERNMENTAL FUND TYPES

#### GENERAL FUND

101 **General Fund** - to account for all financial resources except those required to be accounted for in another fund. (SDCL 10-12-9)

#### SPECIAL REVENUE FUNDS

201 **County Road and Bridge Fund** - to account for funds credited to the county road and bridge fund pursuant to SDCL 32-11-4.2 to be used by the board of county commissioners for grading, constructing, planning, dragging, and maintaining county highways and also for dragging, maintaining and grading secondary roads. Proper equipment for dragging grading, and maintaining highways, such as graders, tractors, drags, maintainers, and planners may be purchased from the road and bridge fund. (SDCL 32-11-2 and 32-11-4.2)

207 **911 Service Fund** - to account for collections generated by 911 system charges with expenditures of these funds used for nonrecurring, recurring and operational expenses of the system. (SDCL 34-45-4) (ARSD 50:02:04:07)

208 **Special Highway Fund** - to account for the fourteen percent of motor vehicle license fund collections which shall be retained by the county and placed in a fund which shall be used for the construction, reconstruction, and maintenance of roads and bridges in the county. If the county has completed the construction of the county highway system, the entire amount in the special highway funds shall be used for township roads, and the board of county commissioners may direct the county auditor to pay the collected amount directly to the townships. (SD 32-11-4.1 (2))

209 **Drug Abuse Prevention and Rehabilitation Fund** - to account for collections generated by additional fines levied under authority of SDCL 22-42-12 for use in drug prevention and rehabilitation programs as specified in SDCL 34-3B-1.

210 **Special Jail Building Fund** - to account for the tangible and intangible costs and depreciation costs recovered by a county from the United States Government, a territory of the United States, or another county for the housing of prisoners to be used to make capital improvements to the existing jail or for the building of a new jail. (SDCL 24-11-8)

## Appendix A

### COUNTY FUND DEFINITIONS

- 211 **Fire Protection Fund** - to account for and accumulate the proceeds of a special tax levy, not to exceed sixty cents per thousand dollars of taxable valuation, outside the limits of any municipality, for fire protection services. (SDCL 34-31-3)
- 212 **Ag Building Fund - O&M (County Fair)** - to account for the proceeds of a special tax levy not to exceed thirty cents per thousand dollars of taxable valuation, to erect, maintain, repair, remodel and improve exhibition buildings. If the proceeds are used to erect an exhibition building or to make major capital improvements, a capital project fund should be established for this purpose. (SDCL 7-27-1)
- 214 **Energy Minerals Severance Tax Fund** - to account for the energy minerals severance tax received from the secretary of revenue. The county auditor at the direction of the county commissioners is to allocate the funds to be distributed by the county treasurer for school and road purposes to offset social, economic or physical impacts, either direct or indirect, resulting from energy development or production in the county. (SDCL 10-39A-8 and 10)
- 216 **Title III National Forest Fund** - to account for National Forest revenues that are committed towards allowable Title III projects.
- 217 **Hospital Fund** - to account for the proceeds of a special tax levy not to exceed sixty cents per thousand dollars of taxable valuation for the purpose of purchasing an existing hospital or suitable buildings and/or equipment or to purchase a site, and erect, establish and maintain or lease a county hospital. (SDCL 34-8-5)
- 223 **Predatory Animal Fund** - to account for a special tax levy of any county seat east of the Missouri River initiated by petition, not to exceed ten cents per head on all sheep within the county, for the purpose of raising a fund to be expended for the control of predatory animals. The money collected shall be expended to pay bounties or to employ hunters, which may be in cooperation with the organized control program of the U. S. Department of the Interior Fish and Wildlife Service, at the discretion of the board of county commissioners. (SDCL 40-36-34 and 35)
- 224 **Auditorium Building Fund** - to account for the proceeds of admission to the auditorium, not to exceed 10 percent of the admission charge to each person, for the purpose of erection, remodeling, acquisition of sites and equipment therefor. (SDCL 6-4-1 and 33-11-7)
- 226 **Emergency and Disaster Service Management Fund** - to account for the reimbursements and matching funds for emergency and disaster service purposes. (SDCL 34-48A-42)



## Appendix A

### COUNTY FUND DEFINITIONS

- 227 **Home Health Services Fund** - to account for fees collected for reimbursable expenditures and for services to patients in their homes by public health nurses, home health aides, physical therapists and other health personnel. Fees are to be used for paying salaries and expenses of employees and/or for paying health service contracts. (SDCL 34-3A-2)
- 228 **Public Defender Fund** - to account for the receipt and expenditure of resources derived from contributions by two or more counties participating in a public defender plan or from private contributions. (SDCL 7-16A-16)
- 229 **Domestic Abuse Program Fund** - to account for the receipt and expenditure of resources received from the thirty dollar fee from marriage licenses and one-half of the fee from divorces. The board of county commissioners shall use these resources to award domestic abuse grants to domestic abuse programs that are locally controlled. (SDCL 25-1-10, 16-2-45, 25-10-16 & 17.1)
- 231 **Women, Infants and Children (WIC) Fund** - to account for the receipt and expenditure of resources received from the state and federal government for the WIC Program. The WIC Program may also be accounted for in the General Fund.
- 232 **Low Income Energy Assistance Program (LIEAP) Fund** - to account for the receipt and expenditure of resources received from the state and federal government for the Low Income Energy Assistance Program. The LIEAP Program may also be accounted for in the General Fund.
- 233 **Courthouse Building Fund** - to account for the accumulation of a special tax levy not to exceed ninety cents per thousand dollars of taxable valuation annually for the acquisition or construction of a courthouse, office, jail building, county extension buildings, grandstands and bleachers, highway maintenance buildings or public library. (SDCL 7-25-1.)
- 234 **Federal or State Grant and Entitlement Fund(s)** - to account for the receipt and expenditure or resources received from state or federal grants. Each grant should be accounted for in a separate special revenue fund.
- 235 **Revolving Loan Fund(s)** - to account for federal grants that when given to the county are subsequently loaned out to a new business to be repaid over a period of years.
- 236 **Pass-Through Grant Fund(s)** - in accordance with GASB Statement 24 to account for grants and other financial assistance received by the county to transfer to or spend on behalf of a secondary recipient.

## Appendix A

### COUNTY FUND DEFINITIONS

- 237 **Joint Law Enforcement Trust Fund** - to account for the operation of a joint powers law enforcement agreement between the county and with another public agency of the state. (SDCL 1-24-2)
- 240 **Joint Ambulance Fund** - an account used to provide ambulance service and to enter into agreements with other governmental subdivisions and with other persons for such services. (SDCL 34-11-1)
- 241 **Weed and Pest Cooperative Agreement Fund** - an account authorized by two-thirds of the landowners to assess a special levy to be used for weed and pest control programs in the respective township, a geographic area, or a subdivision of a board member area. The program shall be administered through the county weed and pest board. (SDCL 38-22-34)
- 242 **Dissolved Township Fund** - to account for the funds on hand with the county treasurer to the credit of any dissolved civil township. (SDCL 8-1-27)
- 243 **Historical Preservation Fund** - to account for the Historical Preservation tax levy and related appropriations. (SDCL 1-19B-5)
- 244 **Library Fines Fund** - to account for fines and similar charges, deposited in a library board bank account subject to checks drawn by the librarian for library purposes. (SDCL 14-2-42 AGR 82-33)
- 245 **Library Building Fund** - to account for resources set aside for the construction of a library building. (SDCL 14-2-46)
- 246 **Library Special Gifts Fund** - to account for money derived by gift, bequest or devise to be spent on library purposes. This money is generally held by the library board and all of the dollars received are expendable. (SDCL 14-2-41)
- 247 **Recreation Gift Fund** - to account for gifts received for recreational purposes. (SDCL 42-2-4)
- 248 **24/7 Sobriety Fund** - to account for the fees collected and costs incurred by the 24/7 Sobriety Fund. (SDCL 1-11-17 and ARSD 2:06:01:01)
- 249 **Wetlands Payment in Lieu of Tax Trust Fund** – to account for the proceeds of wetland acquisition agreements. (May also be accounted for within the General Fund as a “Designated Fund Balance”.)

## Appendix A

### COUNTY FUND DEFINITIONS

250 **Modernization and Preservation Relief Fund** – to account for a portion of the Register of Deed’s recording fees to be restricted for modernization and preservation (SDCL 7-9)

#### CAPITAL PROJECTS FUNDS

308 **Hospital Building Fund** - to account for the accumulation of a special tax levy, not to exceed sixty cents per thousand dollars of taxable valuation, for the purpose of purchasing an existing hospital or for constructing a new hospital. (SDCL 34-8-5)

#### DEBT SERVICE FUNDS

401 **Bond Redemption Fund** - to account for the proceeds of a tax levy received to retire the principal and interest on general long-term debt issued. A separate bond redemption fund should be established for each bond issue. (SDCL 7-24-18)

#### PERMANENT FUNDS

451 **Endowment Fund** - to account for gifts or donations in an endowment fund in which the interest earned from the revenue in the fund may be spent for any legal purpose. The principal in an endowment fund may be expended by the governing body by resolution after a public hearing called for that purpose. (SDCL 6-14-1 and 2)

453 **Library Special Gifts Fund** - to account for money derived by gift, bequest or devise to be spent on library purposes. This money is generally held by the library board and only the interest earned off the dollars received may be spent on library purposes. (SDCL 14-2-41)

#### PROPRIETARY FUND TYPES

#### ENTERPRISE FUNDS

501 **Jail or Juvenile Detention Facility Compact Fund** - to account for the operation of a jail or juvenile detention center by a compact of a combination of counties or municipalities. (SDCL 24- 11-4.1)

## Appendix A

### COUNTY FUND DEFINITIONS

- 502 **Hospital Fund** - to account for the operation of a county hospital to include a medical facility. (SDCL 34-8-1)
- 503 **Nursing Home Fund** - to account for the operation of a county nursing home. (SDCL 34-8-1)
- 504 **Solid Waste Fund** - to account for the solid waste operation of the county as provided by SDCL 34A-6.

#### INTERNAL SERVICE FUNDS

- 601 **Medical Self-Insurance Fund** - to account for group health insurance for the county officers and employees and their immediate families under a plan of self-insurance in whole or in part if that plan will cover a minimum of one hundred eligible officers and employees in that county. Two or more counties may participate in such a self-insurance plan if the plan will cover a minimum of one hundred eligible officers and employees. (SDCL 7-8-26.2)
- 602 **Unemployment Insurance Compensation Fund** - to account for the payment of unemployment insurance claims pursuant to the Federal Unemployment Insurance Act of 1939. (SDCL 61-1- 16.1)

#### FIDUCIARY FUND TYPES

#### PRIVATE PURPOSE TRUST FUNDS

#### AGENCY FUNDS (Use additional numbers as necessary to properly account for any further agency funds not listed)

- 721 **School Districts Funds** - to account for the taxes collected for each school district in the county which are distributed monthly to the respective school districts through the apportionment process. (SDCL 10-21-1 and 7)
- 722 **Civil Townships Funds** - to account for the taxes collected for each civil township in the county which are generally distributed monthly to the respective township through the apportionment process. (SDCL 10-21-1 and 7)
- 723 **Cities and Towns Funds** - to account for the taxes collected for each city and town in the county which are distributed monthly to the respective city and town through the apportionment process. (SDCL 10-21-1 and 7)
- 724 **Water Development Districts** - to account for the collection of water development district tax levy and/or special assessments which are distributed monthly to the water development district treasurer. (SDCL 46A-3E-9 and 12)

## Appendix A

### COUNTY FUND DEFINITIONS

- 725 **Advance Tax Collections Fund** - to account for property taxes paid in advance of the calendar year in which the taxes are due. This transaction usually takes place when real estate is sold. The taxes for the property to be assessed in the following January by the county are estimated and deposited according to the terms of the real estate sale agreement and held by the county until they are due. This transaction may also represent a full payment of taxes received prior to the end of the year, usually for the purpose of recording a tax payment for income tax purposes for the taxpayer.
- 726 **Payroll Withholding Fund** - to account as a clearing fund for employee and employer payroll deductions and withholding such as payroll taxes, health insurance premiums, annuities, etc.
- 727 **Game Agent's Deposit Fund** - to account for securities furnished by agents within the county to sell game licenses and permits. The game agents are to be bonded or furnish security equal to the total value of the licenses issued to the agents. (SDCL 41-6-59)
- 728 **Clerk of Courts Trust Fund** - to account for funds received from the clerk of courts pursuant to statute, judgment, decree or court order which funds shall be held in trust by the county and be disbursed only pursuant to a court order or order of the clerk of courts. (SDCL 16-2-28)
- 729 **Tax Sale Redemption Fund** - to account for the money received for the redemption of real property previously sold for taxes before the issue of a tax deed. The tax sale certificate amount and interest along with all other taxes subsequently paid and interest thereon paid by the interested party shall be held by the county subject to the order of the purchaser, his agent, or attorney. (SDCL 10-24-1)
- 730 **Irrigation District Assessment Fund** - to account for capital projects and general funds taxes of irrigation districts which shall be paid to the treasurer of such irrigation districts upon an order signed by the president and secretary of such district. (SDCL 46A-7-20 and 21)
- 733 **Sanitary Sewer District Fund** - to account for the charges, interest and penalties collected for sewer services as well as taxes collected for corporate purposes. The collections shall be distributed to the sanitary sewer district in the same manner as real estate taxes on the same property. (SDCL 34A-5-40)
- 734 **Bid Deposits Fund** - to account for a bid deposit of 5% of the construction cost of public improvements. If the bid submitted does not exceed twenty-five thousand dollars, the security may be waived. The bid deposit must be returned to the unsuccessful bidders by thirty days and to the successful bidder upon the execution of the contract. (SDCL 5-18-7)
- 735 **Partial Payments Fund (delinquent taxes)** - to account for the collection of partial payments of taxes as authorized by the county commissioners to be applied to taxes due. The county treasurer issues a tax receipt for at least one-half of the taxes, including interest for a respective parcel of property is received. (SDCL 10-21-7)

## Appendix A

### COUNTY FUND DEFINITIONS

- 736 **Municipalities Fund (5%)** - to account for five percent of the motor vehicle licenses received which is distributed to the municipalities in the proportion which the total street mileage of each municipality bears to the total street mileage of all the municipalities within the county. The apportionment shall be made quarterly by the county in January, April, July and October. In counties that have no municipalities, the five percent shall be placed in the County Road and Bridge Fund. (SDCL 32-11-4.1)
- 737 **School District Bond Redemption Fund** - to account for the tax collections and payment of bonded indebtedness of a dissolved school district. When the bonds are paid and cancelled, any balance should be remitted to the district or districts containing territory of the former school district. (SDCL 13-6-82)
- 738 **County General School Fund** - to account for the net proceeds of all fines for violation of state laws and any tax designated in Title 10. The county should distribute the money to the public school districts on or before the fifth day of January and July in proportion to the average daily membership of children residing in the school districts as certified by the division of education. (SDCL 13-13-4 and 5)
- 739 **Special Assessments Fund** - to account for the collection of municipal special assessments certified to the county under Plan One. The proceeds of special assessments shall be paid over to the municipality affected monthly with the proceeds of other taxes. (SDCL 9-43-34, 35 and 38)
- 740 **Predatory Control Districts Fund** - to account for a special levy collected on sheep and cattle and/or a special levy determined by referendum from the livestock owners in the county based on the amount of livestock owned to be distributed to the predator control district by the tenth day of the following month. (SDCL 40-37-11, 12 and 17).
- 742 **State Motor Vehicles Collections Fund** - to account for the portion of motor vehicle collections due to the State of South Dakota. The amounts to be remitted to the state include a) fifty-four percent of all funds collected to be credited to the local government highway and bridge fund; b) two percent of all funds collected to be credited to the state motor vehicle fund; and c) two and one-half percent of all funds collected to be credited to the state license plate special revenue fund. (SDCL 32-11-4.1)
- 743 **Commercial Motor Vehicle Fund** - to account for commercial motor vehicle fees which are remitted to the state license plate special revenue fund. (SDCL 32-9-7)
- 744 **State Highway Fund** - to account for a levy from the secretary of revenue not to exceed one-tenth of one dollar per thousand dollars for any year upon each dollar of the taxable valuation of all taxable property in the state to provide a special fund in the state treasury known as the state highway fund. (SDCL 10-12-6)
- 745 **Snowmobile Fees Fund** - to account for license fees for snowmobile and equals twenty dollars per snowmobile for a two-year period beginning on July first through June thirtieth two years thereafter. Two dollars of the fee is credited to the state motor vehicle fund and the balance of the license fee and the three percent initial registration tax shall be credited to a state special revenue fund known as the snowmobile trails fund. (SDCL 32-5-9.1 and 9.2)

## Appendix A

### COUNTY FUND DEFINITIONS

- 746 **Motor Vehicle Excise Tax Fund (3%)** - to account for an excise tax of three percent charged on the purchase price of any motor vehicle. All revenue received for the registration tax shall be credited to the state highway fund. (SDCL 32-5B-1 and 17)
- 748 **Local Emergency Planning Commission Fund** - to account for grants or other receipts received in connection with the local emergency planning commission. (SDCL 1-50)
- 749 **Waste Management Tire Fund** - to account for a solid waste management fee of twenty-five cents per tire, not to exceed one dollar per vehicle on each motor vehicle registered and licensed in this state. The fee collected is remitted to the state secretary of revenue and deposited in the state water and environment fund. (SDCL 34A-6-83 and 85)
- 750 **State Fines Fund (35%)** - to account for thirty-five percent of all fines, penalties, and forfeitures collected by or through the use of a circuit or magistrate court, clerk or other court officer for violations of a local government ordinance, charter or bylaw and which amount shall be paid into the state general fund. (SDCL 16-2-34)
- 751 **State Tax Fund** - to account for a state tax levied by the department of revenue. The department shall determine the rate of state tax to be levied for the purposes prescribed by law and such rate shall be based on the aggregate value of the taxable property within the state as assessed. (SDCL 10-12-1)
- 752 **Prepaid Motor Vehicles Fund** - to account for the payment of motor vehicle licenses prior to their due date to be held by the county until due.
- 753 **Overpayment of Taxes Fund** - to account for the overpayment of taxes which will be reimbursed back to the taxpayer. (SDCL 10-21-12)
- 754 **Mobile Home Registration Fund (15%)** - to account for fifteen percent of the mobile home license fee which is deposited with the state motor vehicle fund to defray costs of titling, registration and for unusual uses of the highway. (SDCL 32-5-16.2)
- 755 **Sales and Excise Tax** - to account as a clearing fund for sales and excise taxes collected by the county for the state. The taxes collected can also be recorded as a liability in the respective fund making the collection.
- 757 **Special Highway Fund (14%) (By Township)** - to account for fourteen percent of all funds collected for motor vehicle licenses in each county which is retained by the county in the Special Highway Fund. The money collected can be used for construction, reconstruction and maintenance of roads and bridges in the county. The amounts distributed to the townships shall be apportioned quarterly by the county in January, April, July and October. The portion distributed to the townships shall be based on the number of miles of maintained township roads of each township to the total of all township maintained roads. Townships also have an option to have the county auditor to pay bills directly out of the township funds based on claims submitted by the township. If unorganized territory exists, the county shall expend the money directly on projects based on the number of miles of the unorganized territory. (SDCL 32-11-4.1, 5, 6 and 7)

## Appendix A

### COUNTY FUND DEFINITIONS

- 758 **Drainage Assessments Fund** - to account for drainage assessments collected by the county. An assessment is due from the time a certified copy is filed in the county treasurer's office and the assessments collected shall be remitted to the holders of bonds and assessment certificates upon order of the board. (SDCL 46A-11-7,12 and 27)
- 759 **Rural Fire District Fund** - to account for the collection of a tax levy not to exceed sixty cents per thousand dollars of taxable valuation in the rural fire district for the purchase of rural fire-fighting equipment or for the purpose of assisting and contributing to the purchase and upkeep of fire fighting equipment in adjoining first or second class municipalities. The tax collected is remitted to the secretary-treasurer of the rural fire protection district. (SDCL 34-31A-22 and 24)
- 760 **Dissolved Township Fund(s)** - to account for the cash assets of a dissolved township, which would include payment of current bills and retirement of indebtedness. (SDCL 1-26-25 and 26)
- 762 **Road District Fund(s)** - to account for the collection of a tax levy for road districts which should be apportioned as real estate taxes on the same property (SDCL 31-12A-23).
- 763 **Daycare Escrow** – a clearing fund to account for Section 125 daycare withholdings of employees.
- 764 **Medical Escrow** – a clearing fund to account for Section 125 medical withholdings of employees.
- 765 **Irrigation District Fund** - to provide for a fiscal agent account for the safekeeping and disbursement of Irrigation District monies. (SDCL 46A-6-43).
- 766 **Law Library Fund** - an account used at the direction of the circuit judges for the purchase of law books and/or to pay the necessary expenses of equipping and maintaining a law library. The fund is funded through law book and library fees collected by the clerk of courts. (SDCL 14-6-3 and 4)
- 767 **Ambulance Districts** - to account for the flow-thru of property tax money to be distributed to Ambulance Districts. (SDCL 34-11A)
- 768 **Stateside 24/7 Sobriety Fund** - to account for the flow-thru of 24/7 Sobriety Program Fees to the State. (SDCL 1-11-17)
- 769 **Modernization and Preservation Relief Flow-thru Fund** – to account for the portion of the Register of Deed's fees that is to be remitted to the South Dakota Association of County Officials. (SDCL 7-9)
- 780 PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS
- 790 INVESTMENT TRUST FUNDS



## Appendix B

### COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
<b><u>310</u></b>	<b><u>TAXES</u></b>
311.0	<b>Current Property Taxes</b> - proceeds from current year tax levies against real property including real estate mobile homes.
312.0	<b>Delinquent Property Taxes</b> - proceeds from tax levies against real and personal property other than the current year including real estate mobile homes.
313.0	<b>Penalties and Interest</b> - proceeds representing penalties and interest for late payment of taxes.
314.0	<b>Telephone Tax (Outside)</b> - proceeds from the taxes on telephone property located outside the corporate limits of any city or town which should be credited to the county General Fund. (SDCL 10-33-20)
315.0	<b>Mobile Home Tax</b> - county share of taxes levied on <b>registered</b> mobile homes <b>only</b> .
316.0	<b>Wheel Tax</b> - any county may, by ordinance, impose a wheel tax on all motor vehicles, as administered and collected by the county. The total vehicle tax may not exceed sixteen dollars per vehicle. (SDCL 32-5A-1)
318.0	<b>Tax Deed</b> - the proceeds from sale or rental of real estate acquired by counties under tax proceeds in the same manner as taxes would be apportioned from the said real estate. (SDCL 10-25-27 and 10-25-39)
319.0	<b>Other Taxes</b> - proceeds from taxes (other than property taxes) which are not listed.
<b><u>320</u></b>	<b><u>LICENSES AND PERMITS</u></b> - this group of accounts includes the county's share of amounts collected for licenses and permits.
321.0	<b>Marriage</b> - Previous to any marriage within this state, a license shall be obtained from the county register of deeds of any county, the fee for which is forty dollars. Ten dollars of the marriage license fee shall be retained by the county in which the fee is collected and placed in the county general fund. Thirty dollars of the marriage license fee shall be deposited in the county domestic abuse program fund. (SDCL 25-1-10)
322.0	<b>Alcoholic Beverage</b> - fifty percent of all alcoholic beverage license and transfer fees received under the provisions of SDCL 35-4-2 outside of the corporate limits of a municipality shall remain in the county in which the licensee is located. In addition, fifty percent of wholesaler license fees received outside the corporate limits of a municipality shall revert to the county in which the licensee is located. The remainder of all license and transfer fees and penalties received shall be credited to the state general fund. (SDCL 35-5-21.1)
323.0	<b>Pistol Permits</b> - the permit to carry a concealed pistol is valid for a period of four years from the date of issuance. The fee for issuing the permit is ten dollars. The local authority shall collect the fee. Seven dollars of the fee shall be remitted to the secretary of state and three dollars shall be deposited in the general fund of the county or municipality issuing the permit. (SDCL 23-7-8.2)
324.0	<b>Zoning and Building Permits</b>
329.0	<b>Other</b> (Includes Highway Permits Overload/Over Width, Lottery \$50/machine, Special Events Permit SDCL 7-18-22) Counties may have a large number of licenses and permits. This section should be subdivided to best define these revenue types.

## Appendix B

### COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
<b>330</b>	<b><u>INTERGOVERNMENTAL REVENUE</u></b> - this group of accounts includes revenue received from other governments in the form of grants, shared revenue, or payments in lieu of taxes. Grants, sometimes referred to as grants-in-aid, are contributions made by one governmental level or unit to another unit and are not related to specific revenue sources of the granting unit. Shared revenues are those which are levied by one governmental unit but shared, usually in proportion to the amounts collected, with another unit of government or class of governments. Payments in lieu of taxes are payments made out of general revenues by one governmental jurisdiction to another in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the receiving government on the same basis as other privately owned property or other tax base. Not included in this major source category are payments on contracts which the county may enter into with another governmental unit to provide goods and/or services, which are recorded as Charges for Goods or Services.
331.0	<b>Federal Grants</b>
331.01	Emergency Management Performance Grant (CFDA 97.042)
331.02	FEMA Grant - Public Assistance, Federal Share Only (CFDA 97.036) disasters
331.03	CDBG Grants (CFDA 14.228)
331.06	Resource Conservation and Development (CFDA 10.901)
331.07	Bureau of Land Management (CFDA 15.219)
331.08	Job Training Partnership Act (CFDA 17.250)
331.09	National Park Service - LWCF (CFDA 15.916)
331.10	Federal Prisoner Reimbursement
331.15	Child Support Enforcement (CFDA 13.679)
331.16	Flood Control (CFDA 12.106)
331.17	Outdoor Recreation (CFDA 15.916)
331.18	Community Oriented Policing Services (COPS) FAST, Department of Justice (CFDA 16.710)
331.20	Emergency Relief, DOT (CFDA 20.205)
331.21	Election Reform Payments (CFDA 39.011) GSA (CY 2003)
331.22	Voting Access for Individuals with Disabilities (CFDA 93.617) HHS (CY 2003)
331.23	Homeland Security Grants (CFDA 97.004) (CY 03)
331.99	Other
332.0	<b>Federal Shared Revenue</b>
332.10	U.S. Fish and Wildlife Service Revenue Sharing (CFDA 15.227)
332.30	Forest Apportionment
332.40	Schools and Roads - Grants to Counties (Bankhead Jones) (CFDA 10.666)
332.90	Other
333.0	<b>Federal Payments in Lieu of Taxes</b>
333.10	Bureau of Land Management P.I.L.T. (CFDA 15.226, PL 97-258, 31USC 6901-6907)
333.90	Other
334.0	<b>State Grants (Including State Share of FEMA Grants)</b>

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
334.01	Community Access Grants (DOT)
335.0	<b>State Shared Revenue</b>
335.01	<b>Bank Franchise Tax</b> - the county upon receipt of such funds shall apportion and distribute the bank franchise tax between the taxing subdivisions, including the county, in the same proportion as the average of personal property taxes assessed in each taxing subdivision, including the county, for calendar years 1972, 1973, 1974, 1975 and 1976 were distributed as determined and certified by the secretary of revenue or distribute the funds in the same manner as the former personal property replacement tax was distributed based of percent of tax levies. (SDCL 10-43-77) County Fund's Share
335.02	<b>Motor Vehicle Licenses</b> - funds collected for motor vehicle licenses in each county shall be distributed to the county in the following manner: Twenty-two and one-half percent shall be credited to the county road and bridge fund of the county in which they were collected. (SDCL 32-11-4.1) In addition by the fifteenth day of January, May, July and October, the secretary of revenue shall apportion moneys in the local government highway and bridge fund as provided to the county. (SDCL 32-11-35)
335.04	<b>Liquor Tax Reversion</b> - in the case of an unincorporated town within an unorganized township, reversion of its share of the liquor tax reversion shall be so made to the county treasurer of the county wherein such unincorporated town is located who shall deposit the amount so received in the county General Fund. (SDCL 35-5-25)
335.05	<b>Lottery Shared Revenue</b> (Deadwood Gaming)
335.06	<b>State Highway Fund Revenue</b> (formally 10% Game) (31-2-14.3)
335.07	<b>Court Appointed Attorney/Public Defender</b> - all moneys in the state court appointed attorney and public defender payment fund shall be annually distributed, within sixty days of the end of the fiscal year, by the state treasurer to the county general fund. The distribution shall be based on a percentage ratio between moneys collected and total expenditures incurred by all counties for the past fiscal year and be applied to each county based on gross expenditures for court appointed attorneys and public defender offices in relation to all counties in the state. (SDCL 23A-40-20)
335.08	<b>Energy Minerals Severance Tax</b> - one half of all taxes, interest and penalties imposed and collected by the secretary of revenue as energy mineral severance tax shall be returned to the county in which the energy minerals or mineral products were severed. (SDCL 10-39A-8) The county auditor shall at the direction of the board of county commissioners, allocate the funds to be distributed by the county treasurer for school and road purposes to off set social, economic or physical impacts, either direct or indirect, resulting from energy development or production in the county. (SDCL 10-39A-10)
335.09	<b>Prorate License Fees</b> - each county shall distribute fifty-four percent of its portion of the county road and bridge fund, thirty-four percent of its portion of the special highway fund as provided by subdivision 32-11-4.1 (2) and twelve percent of its portion of the municipalities of the county pursuant to subdivision 32-11-4.1 (3). (SDCL 32-10-35)
335.10	<b>Abused and Neglected Child Defense</b> - All moneys in the abused and neglected child defense fund shall be annually distributed, within sixty days of the end of the fiscal year, by the state treasurer of the county general fund. The distribution shall be based on a percentage ratio between moneys collected by the state and total expenditures incurred by all counties for abused and neglected children and be applied to each county based on each county's share of abused an neglected children expenditures in relation to all counties in the state. (SDCL 23-3-53 and 26-8A-19)
335.11	<b>63 ¾% Mobile Homes/Manufactured Homes</b> - When a mobile home or manufactured home is purchased, a license fee of 4% is paid. Sixty-three and three-fourths percent of the four percent license fee shall be distributed to the county highway and bridge fund. (SDCL 32-5-16.2)

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
335.13	<b>Secondary Road Remittances</b> (Unorganized Townships Only) 14% MV, share of prorated, Local Government Highway and Bridge Fund Quarterly Reversions, Wheel Tax, if any, and other remittances applicable to unorganized townships. (SDCL 32-11-4.1)
335.14	<b>Telecommunications Gross Receipts Tax</b> – Forty percent of the money In the State Telecommunications Gross Receipts Fund will be given to counties in quarterly remittances based on population (SDCL 10-33A-6)
335.15	<b>Motor Vehicle ¼%</b> - one quarter of one percent of the revenue from the sale of license plates shall be retained and spent on treasurer’s office supplies pursuant to SDCL 32-11-4.1)
335.16	<b>Wind Farm Taxes</b> – an annual tax on capacity and a gross receipts tax on certain wind farms. Counties that have wind farms will annually receive their proportionate share of taxes after May 1st of each year. (SDCL 10-35-16, 22)
335.17	<b>Motor Fuel Tax</b> – a distribution each July from the State Motor Fuel Tax Fund to counties and townships. SDCL 10-47B-149/149.1
335.18	<b>911 Remittances</b> – seventy percent of 911 emergency surcharges received by the state will be remitted monthly to counties that have adopted the applicable surcharge ordinance. (SDCL 34-45) Certain PSAP’s will receive an additional quarterly distribution of 26% of the money deposited in the State Public Safety 911 Emergency Fund. (SDCL 34-45) Also, periodic upgrades to PSAP systems may be funded by remittances from the State SD 911 Coordination Fund. (SDCL 34-45-12)
335.99	<b>Other State Shared Revenue</b>
336.0	<b>State Payments in Lieu of Taxes</b>
338.0	<b>Other Payments in Lieu of Taxes</b> - ten percent of aggregate shelter rentals received from a redevelopment commission as payments in lieu of taxes from low income housing projects shall be distributed to all of the appropriate governmental units in such proportion that each would receive were such project not exempt from taxation. (SDCL 11-7-73)
339.0	<b>Other Intergovernmental Revenue</b>
<b><u>340</u></b>	<b><u>CHARGES FOR GOODS AND SERVICES</u></b> - enter amounts received from services performed in connection with specific county activities under the appropriate function of government.
341.0	<b>General Government</b>
341.1	<b>Treasurer's Fees</b>
341.11	<b>Advertising Fees</b> - the county treasurer shall charge and collect, in addition to the taxes and interest and penalty the sum of four dollars and fifty cents on each tract of real property and on each municipal lot or group of municipal lots advertised for sale or published pursuant to § 10-23-2.3, and each municipal lot or group of municipal lots, comprising a single description. (SDCL 10-23-5)
341.12	<b>Tax Sale Certificate and Certificate Redemption Fee</b> - the treasurer shall collect five dollars for each tax certificate, and five dollars for each deed made by him on such sale, and the fee for the notary public or other officer acknowledging the deed or certificate. (SDCL 10-23-19) Upon redemption of a tax certificate that has been sold or assigned to a purchaser other than the county, a fee shall be deducted from the proceeds paid to the holder of the certificate. The county commission may, by resolution, establish a fee not to exceed fifty dollars. No property owner may be assessed this additional fee. The fee shall be deposited in the county general fund. Nothing less than the entire tract or lot may be sold. (SDCL 10-23-8)
341.13	<b>Comm. Motor Vehicle Refund Admin. Fees</b> - upon satisfactory evidence that such carrier will not further operate such vehicle as a commercial motor vehicle, the county treasurer shall issue to the person or corporation so applying a warrant for the amount due for the remaining months of that year less a five dollar administrative fee which shall be retained by the county. (SDCL 32-9-21)

## Appendix B

### COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
	such carrier will not further operate such vehicle as a commercial motor vehicle, the county treasurer shall issue to the person or corporation so applying a warrant for the amount due for the remaining months of that year less a five
341.14	<b>Mailing Fees</b> - the applicant may request the county treasurer to mail the plates or stickers for a fee. If the applicant requests that the plates or stickers be express mailed, the applicant shall pay the actual costs of postage and handling. All fees received by the county treasurer for mailing or expressing of the plates or stickers shall be deposited by the treasurer in the county general fund. (SDCL 32-5-82)
341.15	<b>Lien Notation Fees</b> - the county treasurer shall charge a fee of five dollars for each notation of any lien on a certificate of title. No fee may be charged for the cancellation of such lien then the lien fee shall be accounted for in the same manner as other fees of their office. (SDCL 32-3-45)
341.16	<b>Boat License Administration Fees</b> - the county treasurer may charge the boat owner an administrative fee not to exceed one dollar for each boat license sold pursuant to this chapter. The fee shall be deposited in the county general fund. (SDCL 32-3A-15)
341.17	<b>Reassignment Fee</b> – the county treasurer shall charge a five dollar fee for reassignment of license plates. (SDCL 32-5)
341.19	<b>Other</b>
341.2	<b>Register of Deeds' Fees</b>
341.21	<b>Filing/Recording Fees</b> (SDCL 7-9-15) - The register of deeds shall charge and receive the following fees: (1) For recording deeds, mortgages, and all other instruments not specifically provided for in this section or this code, the sum of ten dollars for the first page and two dollars for each additional page or fraction thereof. Each rider or addendum shall be considered as an additional page; (2) For a certified copy of any instrument of record, including certificate and official seal, two dollars plus twenty cents for each page after five pages, and for an uncertified copy, one dollar, plus twenty cents for each page after five pages. The board of county commissioners by resolution shall establish the fees charged for duplicate microfilm. In addition to the fee for a certified copy of the record of any birth, there is an additional charge of two dollars for each copy requested, which shall be submitted on a monthly basis to the state treasurer to be deposited in the children's trust fund. (3) For filing and indexing a bill of sale, seed grain lien, or thresher's lien, the sum of ten dollars. No fee may be charged for filing any satisfaction or termination of any instrument as prescribed in this subdivision; (4) For recording oil, gas, and mineral leases, and other recorded documents relating to mineral or oil and gas lease exploration and development, six dollars per page; and (5) Notwithstanding the provisions of subdivision (2) of this section, the board of county commissioners shall fix by resolution the fees to be paid by licensed abstractors of the county or by any person who has passed the written examination established by the Abstractors' Board of Examiners pursuant to § 36-13-11 for uncertified copies of recorded instruments, which fee may not exceed the actual cost to the county for providing such copies. The register of deeds may not charge a fee for discharging or canceling any personal property lien. (SDCL 7-9-15)
341.22	<b>Transfer Fees</b> - A fee is imposed at the rate of fifty cents for each five hundred dollars of value or fraction thereof upon the privilege of transferring title to real property in the state of South Dakota, which fee shall be paid by the grantor. (SDCL 43-4-21) The proceeds of all fees collected under §43-4-21 shall be remitted on a monthly basis to the credit of the county general fund by the register, who shall obtain a receipt therefor from the county treasurer and keep such records as may be prescribed by the state auditor general. (SDCL 43-4-25)
341.23	<b>Modernization and Preservation Relief Allocation</b> – to account for the annual allocation received from the Association of County Officials pertaining to Register of Deed's recording fees. (SDCL 7-9)
341.29	<b>Other</b> – Copy Marriage License (SDCL 25-1-10); Copy of Vital Records (ARSD 44:09:06:02, SDCL 34-25-52.2)

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
341.3	<b>Drivers License Exams</b>
341.4	<b>Legal Services</b>
341.41	<b>State's Attorney Fees</b> - the state's attorney shall pay over to the county treasurer all money he may receive as such state's attorney within ten days after he receives it and shall file with the county auditor a complete list of the amount so paid showing all fees and costs received in civil actions in which the county is the successful party, as well as all fines, recognizances, forfeitures, penalties, or costs received by him. (SDCL 7-16-21)
341.42	<b>Public Defender and/or Court Appointed Attorney Lien Recoveries</b> - immediately upon payment by the chargeable county, or upon the setting of the public defender's lien by a circuit court judge or magistrate judge, a statement of claim showing the name and residence of the recipient shall be filed by the county auditor in the office of the register of deeds in the county where the recipient resides. A certified copy of the lien may be filed in any other county in which the recipient may have or may acquire an interest in real or personal property. The lien is enforceable, until satisfied or compromised. (SDCL 23A-40- 13)
341.43	<b>Divorce Fees</b> - the clerk of courts shall charge and collect a fee of fifty dollars for filing a divorce action. The fee shall be deposited in the county general fund as provided in § 16-2-30. The county treasurer shall deposit half of the fee into the county domestic abuse program fund and half of the fee in the county general fund. (SDCL 16-2-45)
341.49	<b>Other</b>
341.5	<b>Clerk of Court Fees</b>
341.9	<b>Other Fees</b>
342.0	<b>Public Safety</b>
342.1	<b>Law Enforcement</b>
342.11	<b>Sheriff Fees</b> (Service of Process) - the sheriff shall charge and remit the several fees to the county as itemized in SDCL 7-12-18.
342.12	<b>Law Enforcement Contracts with Federal Agencies</b>
342.13	<b>Law Enforcement Contracts with Local Governments</b>
342.19	<b>Other</b>
342.2	<b>Prisoner Care</b> (County Jail)
	<b>Prisoner Care Contracts with Federal Agencies</b> - All sheriffs or officers having charge of any jail to whom any person shall be sent or committed by virtue of legal process issued by or under the authority of the United States, shall receive such person into custody and safely keep him until he is discharged by due course of the laws of the United States. The United States shall be liable to pay for the support and keeping of such prisoners at such rates as may be negotiated between the United States and the local jail authority. (SDCL 24-11- 6)
342.21	
342.22	<b>Prisoner Care Contracts with Local Governments</b> - Any organized township, municipality or county of the state is hereby authorized, upon passage of an affirmative resolution by each of the governing bodies of two or more such subdivisions of the state to enter into a mutually acceptable contract, or to amend or terminate such contract by which a jail may be used, owned, constructed, maintained, or operated, or any of the foregoing relationships may be established, by such two or more subdivisions. (SDCL 24-11-4)

## Appendix B

### COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
342.23	<b>Work Release</b> - the board of county commissioners may require by resolution that a sum not to exceed the average daily prisoner cost may be charged to work release inmates of the county jails as restitution to be applied toward prisoner maintenance cost, including but not limited to, room and board. In instances of undue hardship, the commissioners may reduce or waive the charges. (SDCL 24-11-32.1)
342.24	<b>Convict Conveyance Reimbursements</b> - the county shall pay all necessary expenses, including travel, incurred in the transportation of adult and juvenile prisoners to state correctional institutions. The county may be reimbursed by the state from funds appropriated for such purpose. (SDCL 7-12-22)
342.25	<b>Commissary Sales</b>
342.29	<b>Other</b>
342.3	<b>Sobriety Testing</b> – to track fees pertaining to the 24/7 Sobriety Testing Program (SDCL 1-11-17) (CY 2007)
342.9	<b>Other</b>
343.0	<b>Public Works</b>
343.1	<b>Road Maintenance Contract Charges</b>
343.11	<b>Road Maintenance Contracts with Federal Agencies</b>
343.12	<b>Road Maintenance Contracts with State</b>
343.13	<b>Road Maintenance Contracts with Subdivisions</b>
343.19	<b>Other</b>
343.2	<b>Sanitation</b>
343.3	<b>Airport</b>
343.9	<b>Other Public Works</b>
344.0	<b>Health and Welfare</b>
344.1	<b>Economic Assistance</b>
344.11	<b>Poor Lien Recoveries</b> - Whenever financial assistance is requested under the provisions of this chapter, the board of county commissioners may require the applicant to perform labor or other services of a public nature commensurate with the amount of aid desired or granted. In addition, the board may require the recipient of assistance to enter into a contract for the repayment of all or part of the assistance he receives. (SDCL 28-13-20) Upon recommendation of the secretary of social services, the catastrophic county poor relief board shall determine if the application is in order and the claim is justified and may approve disbursements to the county for ninety percent of any hospital and other medical claim payments the county has made for the individual in excess of twenty thousand dollars in the twelve-month period and may continue to reimburse the county for ninety percent of hospital and other medical claim payments for the individual for the remainder of that period. (SDCL 28-13A- 7) When any county shall furnish relief to any person under the provisions off chapter 28-13, such county shall have a claim against the person so relieved for the value of such relief, which may be enforced against any property, not exempt from execution, which such person may have or later acquire. (SDCL 28-14-1)
344.12	<b>Veterans Service Officer</b> (Includes state reimbursements)
344.13	<b>LIEAP</b>

# Appendix B

## COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
344.14	<b>Food Stamp Administration</b>
344.19	<b>Other</b>
344.2	<b>Health Assistance</b>
344.21	<b>County Nurse</b> (Includes state reimbursements)
344.22	<b>Ambulance</b>
344.23	<b>Hospital</b>
344.24	<b>WIC</b> (Includes state reimbursements)
344.29	<b>Other Services</b>
344.3	<b>Social Services</b>
344.31	<b>Child Support Enforcement</b> - a board of county commissioners may not give or pay any fees or costs to a state's attorney as part of a salary or in addition to a salary. However, each board shall participate in the costs of the prosecution and enforcement by the state's attorney of support obligations against any responsible parent whether of a civil or criminal nature on a fee for service bases with the Department of Social Services. The fee is paid to the state's attorney in addition to any other compensation of the states attorney for the performance of other public duties. (SDCL 7-16-23)
344.39	<b>Other</b>
344.4	<b>Mental Health Services</b>
344.41	<b>Lien Recoveries</b> - payment by the county of residences pursuant to § 27A-13-10 is collectible by a civil suit brought in the name of the individual county and any judgment obtained is a lien upon the real property of the patient or responsible person and may be collected as other liens. (SDCL 27-A13-31)
344.49	<b>Other</b>
345.0	<b>Culture and Recreation</b>
345.1	<b>Auditorium Use Fees</b>
345.2	<b>Recreation Program Fees</b>
345.3	<b>Culture Program Fees</b>
345.4	<b>County Fair Revenue</b>
345.9	<b>Other Fees</b>
346.0	<b>Urban and Economic Development</b>
346.1	<b>Planning and Zoning</b> (Inspection Fees)
346.9	<b>Other</b>
348.0	<b>Conservation of Natural Resources</b>



## Appendix B

### COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
348.1	<b>Weed and Pest Fees</b> - the county weed and pest board may purchase such quantities of agricultural chemicals, poisons and equipment and hire such labor necessary to carry out the provisions of this chapter. The board may sell and apply agricultural chemicals and poisons for weed and pest control if such services, chemicals and poisons are not available through commercial sources. (SDCL 38-22-23.11)
348.11	<b>Sale of Rodenticide</b>
348.12	<b>Sale of Herbicide</b>
348.13	<b>Sale of Insecticide</b>
348.14	<b>Chemical Application</b>
348.2	<b>Extension Fees</b>
349.0	<b>Other Fees and Charges</b>
349.10	<b>Insurance Premiums</b>
349.11	<b>Insurance Premiums – Active Employees</b> – This account is used to record insurance premiums regarding a self-insurance plan.
349.12	<b>Insurance Premiums – Retirees</b> – payments made by retirees to a county to continue on an entity's insurance plan during their retirement years.
349.90	<b>Other Fees and Charges</b>
<b><u>350</u></b>	<b><u>FINES AND FORFEITS</u></b> - county share of costs, forfeits and fines.
351.0	<b>Fines</b>
352.0	<b>Costs</b> - the clerk of courts shall forward all fees and costs on a monthly basis to the county treasurer for deposit in the county general fund. (SDCL 16-2-30)
353.0	<b>Forfeits</b> - after the forfeiture of recognizance, bond or undertaking of bail, including an appearance bond, the prosecuting attorney shall proceed, with all due diligence, by action against the bail upon the instrument so forfeited. If money deposited instead of bail, including an appearance bond, is forfeited, the clerk of the court or other officer with whom it is deposited, shall monthly pay the money deposited to the county treasurer who shall deposit it in the county treasury. (SDCL 23A-43-25)
359.0	<b>Other</b>
<b><u>360</u></b>	<b><u>MISCELLANEOUS REVENUE</u></b> - incidental revenue earned by the county from other than current operations.
361.0	<b>Earnings on Deposits and Investments</b> - this includes interest earned on deposits and investment, the gain/loss realized from the sale of securities, and the net increase/decrease in fair value of investments. Patronage dividends received from cooperatives should not be posted to investment earnings but should instead be posted as a reduction to the respective expenditure/expense account.
362.0	<b>Rent</b> - proceeds from rental of county facilities or equipment.
363.0	<b>Special Assessments</b> - proceeds received from goods or services provided to specific benefited property.
364.0	<b>Gain on Sale of Fixed Assets</b> - the amount received in excess of book value of capital assets

## Appendix B

### COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
365.0	<b>Contributions and Donations</b> - amounts received from private organizations or individuals for use by the county.
366.0	<b>Refund of Prior Years' Expenditures</b> - material amounts received as a result of reimbursement on a prior year's expenditure.
369.0	<b>Other</b>

In addition to the above listed sources of revenue that might be realized by a county, it is also possible to receive resources that are not revenue to the county as a whole. These resources result from transactions such as (1) operating (interfund) transfers, (2) bond proceeds, (3) proceeds from insurance or from the sale of general fixed assets, (4) residual equity transfers, and (5) expenditure refunds. Although these resources are not revenue to the county as a whole, with the exception of expenditure recoveries related to prior years, they are recorded and reported as "Other Financing Sources" or, in the case of residual equity transfers, as a credit to equity and should be coded as follows: Expenditure refunds are credited to the expenditure accounts originally debited when the claim was paid (if paid during the current year) by using a General Journal entry, thus increasing the remaining budget balance by the amount of the error. Refunds of prior years' expenditures are recorded as miscellaneous revenue, and do not affect the budget balance.

## Appendix B

### COUNTY GOVERNMENT REVENUE CHART OF ACCOUNTS

<u>Account Numbers</u>	<u>Description</u>
<b>370</b>	<b><u>OTHER FINANCING SOURCES</u></b>
371.0	<b>Transfers In</b> - represents interfund transfer of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. This category includes payments in lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided.
372.0	<b>Long-Term Debt Issued</b>
372.10	<b>General Obligation Bonds Issued</b>
372.20	<b>Other Bonds Issued</b>
372.30	<b>Refunding Bonds Issued</b>
372.40	<b>Bonds Issued</b>
372.50	<b>Capital Leases</b>
372.60	<b>Other Long-Term Debt Issued</b>
372.70	<b>Premium on Bonds Sold</b>
373.0	<b>Insurance Proceeds</b> - proceeds received from insurance coverage which includes any amounts received from poor and legal catastrophic coverage.
374.0	<b>Sale of County Property</b> - proceeds from the sale of county owned property.
375.0	<b>Extraordinary Items</b> - transactions or other events that are <u>both</u> unusual in nature and infrequent in occurrence. Extraordinary items should be reported separately at the bottom of the respective operating statements.
376.0	<b>Special Items</b> - significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. Special items should be reported separately in the respective operating statements before extraordinary items. <b>Note:</b> In addition, significant transactions that are either unusual in nature or infrequent in occurrence but not within the control of management requires a footnote disclosure.
377.0	<b>Capital Contributions</b> - capital contributions to permanent or term endowments, including those reported in permanent and proprietary funds.