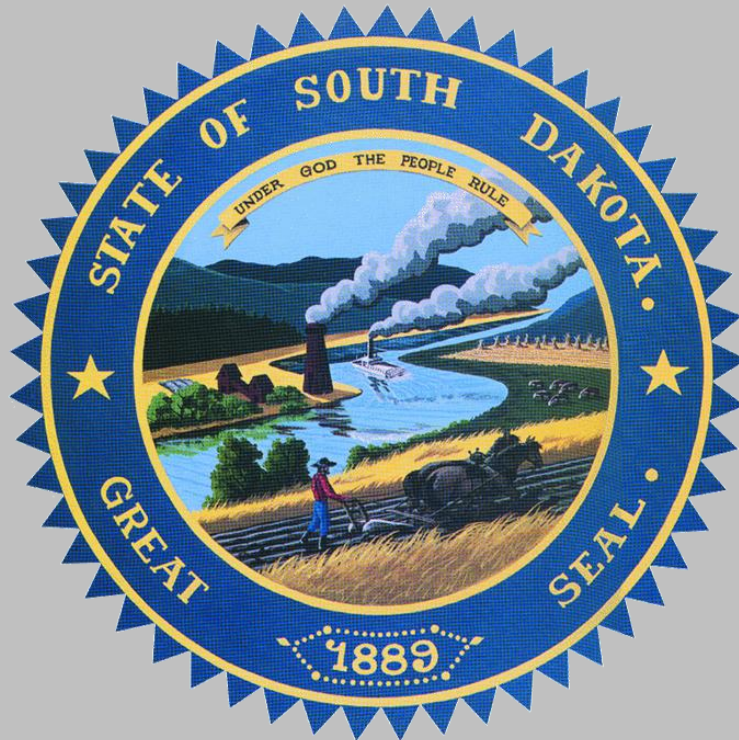


STATE OF SOUTH DAKOTA BUDGET IN BRIEF FISCAL YEAR 2027

OUR 137TH YEAR OF A BALANCED BUDGET



LARRY RHODEN, GOVERNOR



DEPARTMENT OF EXECUTIVE MANAGEMENT BUREAU OF FINANCE AND MANAGEMENT

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MEMBERS OF THE LEGISLATURE, PUBLIC OFFICIALS, AND CITIZENS OF THE STATE OF SOUTH DAKOTA:

The *South Dakota Budget in Brief, Fiscal Year 2027* provides a cursory overview of the financial condition of the state of South Dakota and a summary of the state budget for the next fiscal year. As proposed by the Governor and appropriated by the 2026 Legislature, this FY2027 budget provides funding for the operations of the government for the period beginning July 1, 2026 and ending June 30, 2027.

Included in this document is a financial condition statement for the state general fund, as well as a listing of revenues receipted into the general fund. In addition to the legislative appropriations for FY2027, the report also includes the budgeted expenditure levels for each agency within state government for the current fiscal year, the requested budget levels submitted for FY2027, and the amounts recommended to the legislature by the Governor. Summaries of the special appropriations enacted by the 2026 Legislature and amendments made to the FY2026 General Appropriations Act are also included. A comparison of the amounts recommended by the Governor and the final legislative appropriation is detailed for both the agency budgets and the special appropriations.

Staffing levels for the various agencies and programs of the government included in this report are based on the number of full-time equivalents (FTEs) authorized by the legislature in the General Appropriations Act and certain special appropriations. For FY2027, a full-time equivalent, or FTE, represents 2,088 hours of work. A summary of total budget authority for all of state government is also included for your information.

The purpose of this document is to present, in summary form, information regarding the state of South Dakota's budget as appropriated by the 2026 Legislature. More detailed program information can be found in the *Governor's Budget Report for FY2027* and the General Appropriations Act (HB 1326). The *Governor's Budget Report for FY2027* contains more information concerning the Governor's recommended budget, historical expenditures for the last two fiscal years, and condition statements for significant non-general funds of the State of South Dakota. All of these reports are located on our website at <http://bfm.sd.gov/budget/>.

We hope that the information presented in this document is useful to you. If you desire additional information, please do not hesitate to contact us.

Sincerely,

Jim Terwilliger, Chief Financial Officer
Bureau of Finance and Management

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GENERAL FUND CONDITION STATEMENT

	ACTUAL FY2024	ACTUAL FY2025	REVISED FY2026	PROJECTED FY2027
RECEIPTS				
Sales and Use Tax ^{A,B}	\$ 1,441,678,770	\$ 1,432,631,137	\$ 1,509,789,226	\$ 1,576,343,748
Lottery	179,328,773	176,650,200	183,588,379	184,876,174
Contractor's Excise Tax	216,712,589	212,000,571	217,597,092	223,838,694
Insurance Company Tax ^C	128,189,481	140,941,713	152,947,123	161,862,041
Unclaimed Property Receipts ^D	133,617,777	60,253,389	61,384,827	58,000,000
Tobacco Taxes ^E	43,462,155	40,280,193	42,608,593	40,904,630
Bank Franchise Tax	28,659,255	26,180,028	29,987,599	29,939,382
Other ^{F,G,H}	241,660,538	291,611,851	281,668,831	275,575,849
One-Time Receipts ^{I,J,K}	28,673,277	230,069,751	8,367,877	0
Transfer from Budget Reserves ^L	0	0	101,467,624	0
Obligated Cash Carried Forward ^M	96,775,123	80,735,092	169,229,772	0
TOTAL RECEIPTS	\$ 2,538,757,738	\$ 2,691,353,924	\$ 2,758,636,943	\$ 2,551,340,518
EXPENDITURES				
General Bill Excl. State Aid to Education	\$ 1,452,408,125	\$ 1,607,611,804	\$ 1,775,033,915	\$ 1,809,413,726
State Aid to Education	672,120,554	705,781,436	722,028,378	734,203,314
Emergency Special Appropriations	66,783,383	89,523,895	67,526,674	0
Cont. Appropriations/Transfers ^{N,O,P,Q,R,S}	169,935,462	38,471,925	24,818,204	7,723,478
TOTAL EXPENDITURES	\$ 2,361,247,524	\$ 2,441,389,060	\$ 2,589,407,171	\$ 2,551,340,518
TRANSFERS				
Budget Reserve Fund ^T	\$ 25,166,956	\$ 80,735,092	\$ 47,665,044	\$ 0
General Revenue Replacement Fund ^U	71,608,167	0	121,564,728	0
TOTAL TRANSFERS	\$ 96,775,123	\$ 80,735,092	\$ 169,229,772	\$ 0
Beginning Unobligated Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0
Net (Receipts less Expend./Transfers)	\$ 80,735,092	\$ 169,229,772	\$ 0	\$ 0
OBLIGATIONS AGAINST CASH				
Budget Reserve Fund	\$ (80,735,092)	\$ (47,665,044)	\$ 0	\$ 0
General Revenue Replacement Fund	0	(121,564,728)	0	0
Total Obligations Against Cash	\$ (80,735,092)	\$ (169,229,772)	\$ 0	\$ 0
Net Adjustments for Accruals	0	0	0	0
Ending Unobligated Cash Balance	\$ 0	\$ 0	\$ 0	\$ 0

SOURCE: State of South Dakota Bureau of Finance and Management

NOTE: This document was prepared on a cash basis for budgeting purposes and reflects obligations against cash. The totals may not add due to rounding.

NOTES FOR RECEIPTS SECTION

^A The state sales and use tax rate was reduced from 4.5% to 4.2% in FY2024.

^B In FY2026 and FY2027, the sales and use tax projection includes the suspension of the collection allowance credit per SDCL 10-45-27.2.

^C SB 159, passed during the 2016 legislative session, provided up to \$2.0 million in insurance company tax credits to be dedicated to scholarships for students attending private schools. SB 71, passed during the 2022 legislative

session, increased the credit amount to \$3.5 million. SB 72, passed during the 2024 legislative session, increased the credit amount to \$5.0 million.

- ^D Contributions to the general fund from Unclaimed Property Receipts are capped in FY2026 and FY2027 per SB 155, passed during the 2025 legislative session.
- ^E Beginning in FY2026, the annual amount deposited in the Tobacco Prevention and Reduction Trust Fund was reduced from \$5.0 million to \$2.0 million.
- ^F This includes receipts of \$3.3 million in FY2024, \$3.2 million in FY2025, and \$2.4 million in FY2026 and FY2027 due to legislation allowing the Department of Game, Fish, and Parks to make lease payments to the Building Authority. These are used to retire revenue bonds issued for the renovation and modernization of infrastructure at Custer State Park, renovation and modernization of fish hatchery facilities, Sioux Falls Outdoor Learning Center, stabilization of the Cedar Shore Resort Marina, improvements to the Angostura sanitary sewer system, improvements to Good Earth State Park, and new visitor center at Custer State Park.
- ^G This includes receipts of \$0.6 million in each fiscal year due to legislation passed in 2007 allowing the Board of Regents to make lease payments to the Building Authority. These are used to retire revenue bonds issued for critical maintenance and repair projects for the Board of Regents.
- ^H This includes receipts from the following categories: Licenses, Permits, and Fees; Trust Funds; Net Transfers In; Alcohol Beverage Taxes; Charges for Goods and Services; Telecommunications Tax; Severance Taxes; and Investment Income and Interest. Greater detail on these categories can be found in the “General Fund Receipts” section of this publication.
- ^I In FY2024, one-time receipts include \$1.4 million in prior year bank franchise tax revenue, \$12.3 million in one-time sales and use tax, and \$14.9 million in unexpended carryovers and specials.
- ^J In FY2025, one-time receipts include \$223.7 million in one-time unclaimed property receipts, \$1.4 million in prior year bank franchise tax revenue, and \$4.9 million in unexpended carryovers and specials.
- ^K In FY2026, one-time receipts include \$155 thousand in prior year bank franchise tax revenue and an \$8.2 million transfer from the Trust Fund for Unclaimed Property.
- ^L In FY2026, the transfer from the budget reserves was \$101.5 million.
- ^M At the end of FY2023, \$96.8 million of unobligated cash was obligated to reserves and transferred at the beginning of FY2024. At the end of FY2024, \$80.7 million of unobligated cash was obligated to reserves and transferred at the beginning of FY2025. At the end of FY2025, \$169.2 million of unobligated cash was obligated to reserves and transferred at the beginning of FY2026.

NOTES FOR EXPENDITURES, TRANSFERS, AND OBLIGATIONS AGAINST CASH SECTIONS

- ^N This category includes continuous appropriations for fire premium tax refunds (SDCL 10-44-9.1) of \$5.3 million in FY2024, \$6.4 million in FY2025, \$7.2 million in FY2026, and \$7.7 million in FY2027.
- ^O This category includes a transfer from the general fund to the Animal Disease Research and Diagnostic Laboratory (ADRDL) Bond Redemption and Operations Fund of \$3.4 million in FY2024 and FY2025.
- ^P This category includes a transfer from the general fund to the Precision Agriculture Fund of \$0.9 million in FY2024 and FY2025 to help support the bond payment.
- ^Q In FY2024, the Legislature approved transfers of \$153.3 million to the Incarceration Construction Fund and \$7.0 million to the IT Modernization Fund to support state IT infrastructure.

- ^R In FY2025, the Legislature approved transfers of \$22.8 million to the Trust Fund for Unclaimed Property and \$5.0 million to the IT Modernization Fund to support state IT infrastructure.
- ^S In FY2026, the Legislature approved transfers of \$10.0 million to the IT Modernization Fund to support state IT infrastructure, \$3.1 million to the Reemployment Assistance Administration Fund to continue updates to the reemployment assistance system, \$1.5 million to the Court Security Fund for grants to counties to make updates to courthouse security, and \$3.0 million to the Water Infrastructure Development Fund for the development of rural water projects.
- ^T SDCL 4-7-31 provides for a Budget Reserve Fund of which the maximum level of cash in the Budget Reserve Fund is limited to 10% of the general funds appropriated for the prior year in the General Appropriations Act (SDCL 4-7-32). At the end of FY2023, FY2024, and FY2025 unobligated general fund cash was obligated to the Budget Reserve Fund and transferred in FY2024, FY2025, and FY2026.
- ^U SDCL 4-7-45 provides for a General Revenue Replacement Fund of which the maximum level of cash in the General Revenue Replacement Fund is limited to 15% of the general funds appropriated for the prior year in the General Appropriations Act (SDCL 4-7-39). At the end of FY2023 and FY2025, unobligated general fund cash was obligated to the General Revenue Replacement Fund and transferred in FY2024 and FY2026.

GENERAL FUND RECEIPTS

	ACTUAL FY2024	ACTUAL FY2025	REVISED FY2026	PROJECTED FY2027
ONGOING RECEIPTS				
Sales and Use Tax	\$ 1,441,678,770	\$ 1,432,631,137	\$ 1,509,789,226	\$ 1,576,343,748
Lottery	179,328,773	176,650,200	183,588,379	184,876,174
Contractor's Excise Tax	216,712,589	212,000,571	217,597,092	223,838,694
Insurance Company Tax	128,189,481	140,941,713	152,947,123	161,862,041
Unclaimed Property Receipts	133,617,777	60,253,389	61,384,827	58,000,000
Licenses, Permits, and Fees	75,761,844	76,648,880	77,064,730	77,762,316
Tobacco Taxes	43,462,155	40,280,193	42,608,593	40,904,630
Trust Funds	48,334,193	50,366,006	52,387,402	53,216,100
Net Transfers In	28,901,042	26,865,300	27,996,339	28,531,118
Alcohol Beverage Tax	8,969,518	8,730,061	8,863,062	8,950,406
Bank Franchise Tax	28,659,255	26,180,028	29,987,599	29,939,382
Charges for Goods and Services	14,262,896	12,795,328	13,127,959	13,242,006
Telecommunications Tax	2,116,069	2,237,317	3,002,749	3,041,957
Severance Taxes	10,932,699	14,719,152	23,988,265	24,831,062
Investment Income and Interest	49,318,506	96,234,677	72,101,052	62,788,238
Alcohol Beverage 2% Wholesale Tax	3,063,771	3,015,131	3,137,273	3,212,646
SUBTOTAL (ONGOING RECEIPTS)	<u>\$ 2,413,309,338</u>	<u>\$ 2,380,549,081</u>	<u>\$ 2,479,571,670</u>	<u>\$ 2,551,340,518</u>
ONE-TIME RECEIPTS				
One-Time Unclaimed Property Receipts	\$ 0	\$ 223,720,257	\$ 0	\$ 0
Bank Franchise Tax Prior Year Revenue	1,443,391	1,414,044	155,380	0
One-Time Sales and Use Tax	12,319,527	0	0	0
Unexpended Carryovers and Specials	14,910,359	4,935,450	0	0
Transfer from Trust Fund for Unclaimed Property	0	0	8,212,497	0
Transfer from Budget Reserves	0	0	101,467,624	0
Obligated Cash Carried Forward	96,775,123	80,735,092	169,229,772	0
SUBTOTAL (ONE-TIME RECEIPTS)	<u>\$ 125,448,400</u>	<u>\$ 310,804,842</u>	<u>\$ 279,065,273</u>	<u>\$ 0</u>
GRAND TOTAL	<u>\$ 2,538,757,738</u>	<u>\$ 2,691,353,924</u>	<u>\$ 2,758,636,943</u>	<u>\$ 2,551,340,518</u>

NOTE: The totals may not add due to rounding.

EXPLANATION OF ONGOING GENERAL FUND RECEIPTS

Sales and Use Tax (SDCL 10-45 and 10-46): A tax of 4.2% is imposed upon the gross receipts from selling, leasing, and renting tangible personal property and the sale of services. A use tax of the same rate as the sales tax is imposed on goods and services that are used, stored, or consumed in South Dakota on which South Dakota sales tax was not paid. A portion of the sales tax is deposited into the Sales and Use Tax Fund to cover the Department of Revenue's cost of administering the tax. In FY2026 and FY2027, the collection allowance credit per SDCL 10-45-27.2 is suspended.

Lottery (SDCL 42-7A): Receipts under this classification include the general fund's share of revenue from the sale of instant lottery tickets, on-line lottery tickets, and the state's share of video lottery. All of the net proceeds from the sale of instant lottery tickets are deposited in the general fund. The net proceeds from the sale of on-line lottery tickets are deposited in the general fund and the Capital Construction Fund, with 70% dedicated to the general fund and the remaining 30% dedicated to the Capital Construction Fund. The state's share of video lottery dedicated to the general fund is 49.5% of net machine income.

Contractor's Excise Tax (SDCL 10-46A and 10-46B): An excise tax of 2% is imposed on the gross receipts of all prime contractors on construction projects. Subcontractor's gross receipts are not subject to the 2% tax if subcontractors are furnished a valid prime contractor's exemption certificate by the prime contractor for each specific job performed. The gross receipts of both prime contractors and subcontractors providing construction services or realty improvement projects for qualifying utilities are subject to a 2% excise tax.

Insurance Company Tax (SDCL 10-44): A tax of 2.5% of premiums on policies insuring risks located in South Dakota is imposed on insurance companies. In addition, the insurer must also pay a tax of 0.5% of the gross premium receipts on all fire insurance business done in the state. The tax imposed on insurance companies for life insurance policies is 2.5% of premiums on the first \$100,000 of annual life premiums per policy, and 0.08% for the portion of the annual life premiums per policy exceeding \$100,000. A life insurance policy (other than credit life as defined in SDCL 58-19) of a face amount of \$7,000 or less is taxed at the rate of 1.25% of premiums. The tax imposed on insurance companies for annuities is 1.25% of the consideration for annuity contracts on the first \$500,000, and 0.08% for that portion of the annual consideration per annuity contract exceeding \$500,000. Farm mutual insurers and fraternal benefit societies are exempt from insurance company taxes. Beginning in FY2017, insurance company tax credits of up to \$2.0 million were allowed to support scholarships for private elementary and secondary schools throughout the state. Beginning in FY2023, the insurance company tax credit amount increased to \$3.5 million. In FY2025, the insurance company tax credit amount increased to \$5.0 million.

Unclaimed Property Receipts (SDCL 43-41B): In FY2024 and FY2025, receipts to the general fund from unclaimed property are the result of all funds in excess of \$500,000 receipted into the Unclaimed Property Fund. Property is considered abandoned after it has been unclaimed by the rightful owner for three years in South Dakota and must be submitted to the State Treasurer's office per state law. These unclaimed funds are a perpetual liability of the state of South Dakota and if the owner of such funds is identified, the funds must be paid to the rightful owner. In FY2026 and FY2027, receipts to the general fund from unclaimed property are capped via SB 155 from the 2025 legislative session. Any net receipts from unclaimed property that exceed the general fund contribution limit are deposited into the Trust Fund for Unclaimed Property.

Licenses, Permits, and Fees: This receipt classification includes revenues received from the sales of a broad variety of licenses, permits, and filing fees assessed to defray administrative costs. State agencies collecting these revenues include the Departments of Agriculture and Natural Resources, Health, Labor and Regulation, Public Safety, Social Services, Revenue, the Unified Judicial System, and the Secretary of State.

Tobacco Taxes (SDCL 10-50): The excise tax on a 20 pack of cigarettes is \$1.53 in South Dakota and the tax on other tobacco products is 35% of the wholesale purchase price. The first \$30.0 million generated from this tax is deposited into the general fund. Prior to FY2026, the next \$5.0 million collected annually was deposited in the Tobacco Prevention and Reduction Trust Fund. Beginning in FY2026, the annual amount deposited in the Tobacco Prevention and Reduction Trust Fund was reduced from \$5.0 million to \$2.0 million. Collections in excess of \$32.0 million collected annually are deposited into the general fund.

Trust Funds (SDCL 4-5-29.1, SDCL 4-5-29.2, and Article 13, Sections 20 and 21 of the State Constitution): Receipts included in this category are transfers from the Health Care Trust Fund, the Education Enhancement Trust Fund, and the Dakota Cement Trust Fund. Four percent of the market value is transferred from the Health Care Trust Fund and the Education Enhancement Trust Fund to the general fund as long as the principal of the trust funds is not invaded. The earnings from the Health Care Trust Fund are to be used for health care related programs, and the earnings from the Education Enhancement Trust Fund are to be used for education enhancement programs. The transfer from the Dakota Cement Trust fund is based on 4% of the market value and is dedicated to support education in South Dakota.

Net Transfers In: Receipts included in this category are general fund reimbursements by the Highway Fund; receipts from the Department of Game, Fish, and Parks; receipts from the Motor Vehicle Fund; the state's share of the Deadwood gaming revenue; lease payments to retire revenue bonds from various state agencies; transfers from the Wind Energy Tax Fund; transfers from the State Veterans' Home operating fund; and other miscellaneous receipts.

Alcohol Beverage Tax (SDCL 35-5): This tax is computed and levied on all alcoholic beverages purchased, received, or imported from a distiller, manufacturer, or foreign wholesaler for sale to a retail dealer. The taxation rates are as follows: 1) \$8.50 per 31 gallon barrel (or a prorata share thereof) on malt beverages; 2) all light wines and diluted beverages (except sparkling wines and cider) having more than 3.2% and not more than 14% alcohol by weight, 93¢ per gallon; 3) all wines (except sparkling wines) having more than 14% and not more than 20% alcohol by weight, \$1.45 per gallon; 4) all wines (except sparkling wines) having more than 20% and not more than 24% alcohol by weight, and all sparkling wines containing alcohol, \$2.07 per gallon; 5) all cider having not more than 10% alcohol by weight, 28¢ per gallon; and, 6) all other alcoholic beverages, \$3.93 per gallon. The state general fund receives 50% of the total tax collected, with 25% allocated to the municipalities, and the remaining 25% allocated to the counties.

Bank Franchise Tax (SDCL 10-43): An annual tax is imposed on banks, financial institutions, and savings and loan associations based upon net income assignable to South Dakota. The tax rates are as follows: 1) 6% on net income of \$400 million or less; 2) 5% on net income exceeding \$400 million but equal to or less than \$425 million; 3) 4% on net income exceeding \$425 million but equal to or less than \$450 million; 4) 3% on net income exceeding \$450 million but equal to or less than \$475 million; 5) 2% on net income exceeding \$475 million but equal to or less than \$500 million; 6) 1% on net income exceeding \$500 million but equal to or less than \$600 million; 7) 0.5% on net income exceeding \$600 million but equal to or less than \$1.2 billion; and, 8) 0.25% on net income exceeding \$1.2 billion. For credit card banks, 95% of the taxes paid are deposited in the general fund, and 5% of the taxes collected are returned to the county where the bank or financial institution is located. All other revenues collected from the tax are deposited $26\frac{2}{3}\%$ in the general fund and $73\frac{1}{3}\%$ are remitted to the county where the bank or financial institution is located.

Charges for Goods and Services: Receipts included in this category are from charges made by institutions under the Department of Social Services; audit charges made by the Auditor General to state and local governments; child support collections paid back to the state received by the Department of Social Services; 35% of fines, penalties, and forfeitures collected on county, township, or municipal offenses; various charges for goods and services through the Department of Corrections; and other miscellaneous charges.

Telecommunications Tax (SDCL 10-33A): A tax of 4% is imposed on the gross receipts of telecommunications services within the state. Of the revenue collected from this tax, 60% is dedicated to the state general fund with the remaining 40% deposited into the County Telecommunications Gross Receipts Fund.

Severance Taxes (SDCL 10-39 and 10-39A): A severance tax is imposed at the rate of \$4 per ounce of gold severed in South Dakota as well as an additional per ounce tax if the price of gold is in excess of \$800 per ounce. An additional tax of 10% is imposed on the net profits from the sale of precious metals severed. Owners or operators of energy minerals must pay a tax equal to 4.5% of the taxable value of any energy minerals severed. One-half of the energy mineral severance taxes received are returned to the county where the energy minerals were severed and one-half are credited to the general fund.

Investment Income and Interest (SDCL 4-5-30.1): Revenues included in this category are from interest and the investment earnings of the general fund and nonparticipating funds in the Cash Flow Fund from the previous fiscal year.

Alcohol Beverage 2% Wholesale Tax (SDCL 35-5-6.1): This tax is in addition to the tax imposed by SDCL 35-5-3 and is levied at the rate of 2% of the purchase price upon the purchase of alcoholic beverages, except malt beverages, by a wholesaler from a distiller, manufacturer, or supplier.

EXPLANATION OF ONE-TIME GENERAL FUND RECEIPTS

One-Time Unclaimed Property Receipts (FY2025): In FY2025, the general fund received \$223.7 million in one-time unclaimed property receipts due to large remittance amounts.

Bank Franchise Tax Prior Year Revenue (FY2024, FY2025, and FY2026): In FY2024, \$1.4 million was collected related to prior period adjustments. In FY2025, \$1.4 million was collected related to prior period adjustments. In FY2026, \$155 thousand is projected related to prior period adjustments.

One-Time Sales and Use Tax (FY2024): In FY2024, \$9.7 million in one-time sales and use tax was received in July 2023. The state sales tax rate decreased from 4.5% to 4.2% on July 1, 2023. However, July sales tax collections are from June sales. The additional 0.3% is noted as a one-time receipt for that month. In FY2024, \$2.6 million in one-time sales and use tax was received in January 2024 due to a large audit.

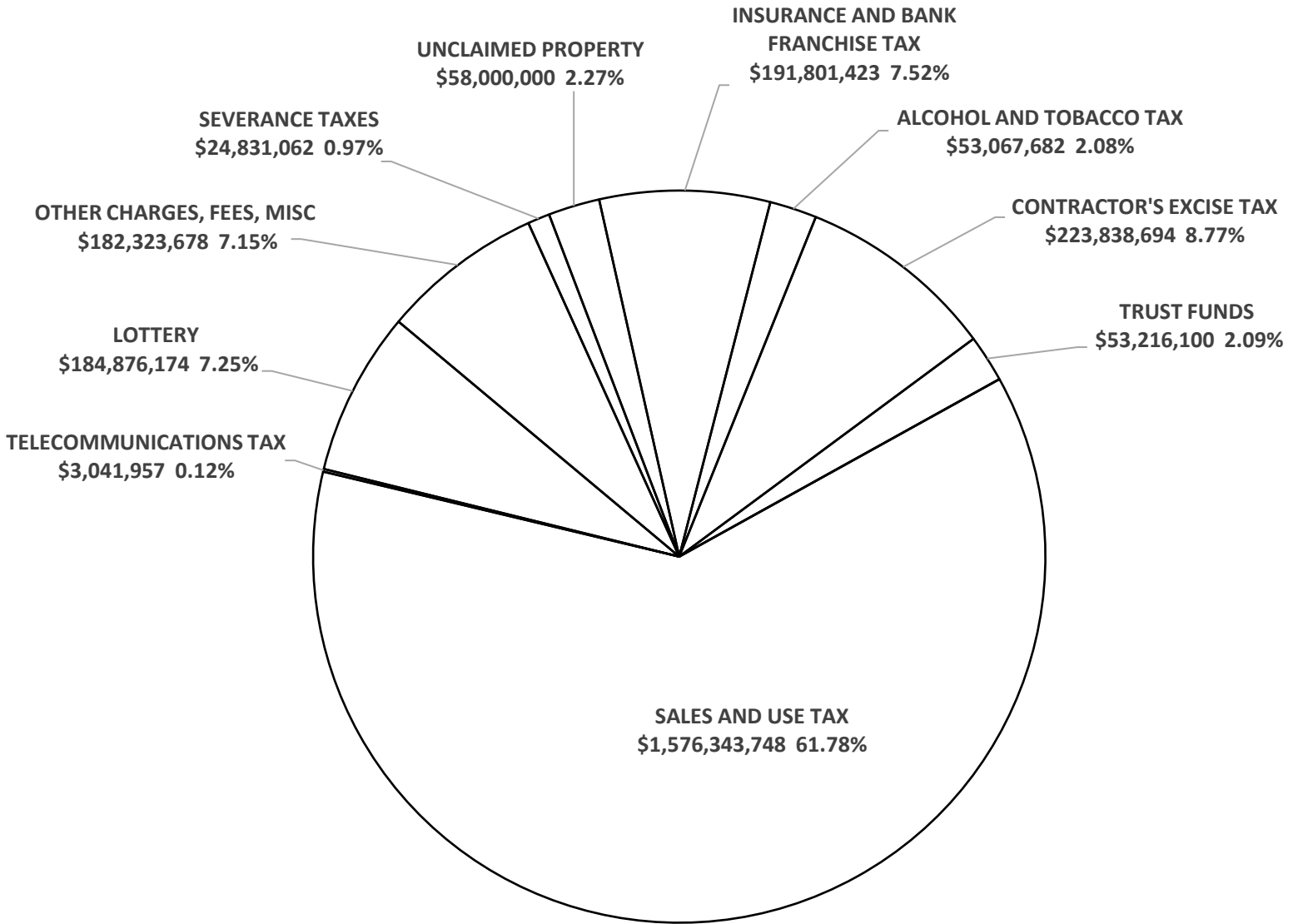
Unexpended Carryovers and Special Appropriations (FY2024 and FY2025): Unexpended balances reverting to the general fund from prior years for special appropriations and carryovers are reflected in receipts as unexpended carryovers and special appropriations.

Transfer from Trust Fund for Unclaimed Property (FY2026): Senate Bill 121, passed by the 2026 Legislature, transferred \$8.2 million from the Trust Fund for Unclaimed Property to the general fund.

Transfer from Budget Reserves (FY2026): Senate Bill 74, passed by the 2026 Legislature, transferred \$80.9 million from the Budget Reserve Fund and \$20.6 million from the General Revenue Replacement Fund to the general fund.

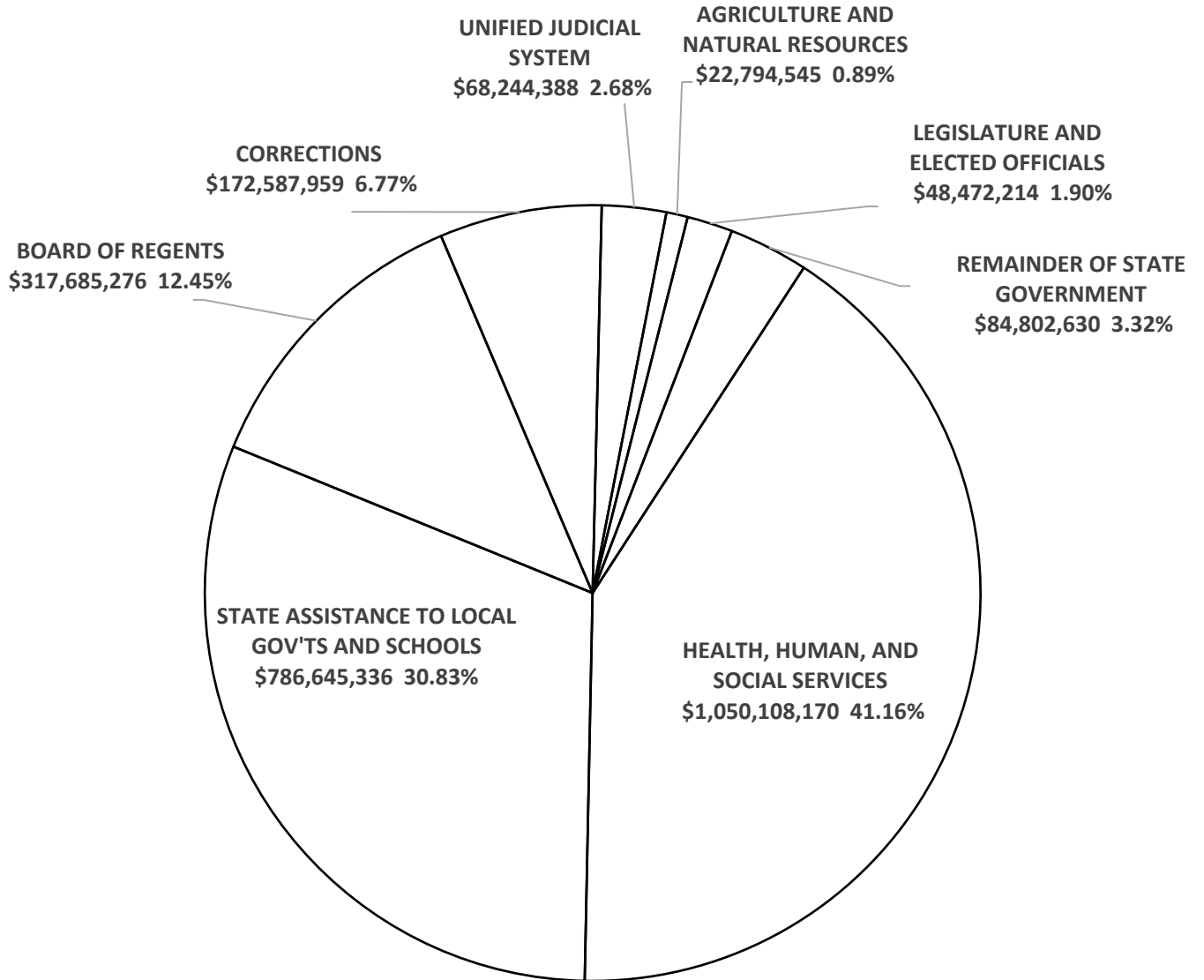
Obligated Cash Carried Forward (FY2024, FY2025, and FY2026): In FY2023, \$96.8 million of cash was obligated and transferred to reserves in FY2024, with \$25.2 million transferred to the Budget Reserve Fund and \$71.6 million transferred to the General Revenue Replacement Fund. This \$96.8 million of obligated cash is reflected as a one-time receipt in FY2024. In FY2024, \$80.7 million of cash was obligated and transferred to the Budget Reserve Fund in FY2025. This \$80.7 million of obligated cash is reflected as a one-time receipt in FY2025. In FY2025, \$169.2 million of cash was obligated and transferred to reserves in FY2026, with \$47.7 million transferred to the Budget Reserve Fund and \$121.6 million transferred to the General Revenue Replacement Fund. This \$169.2 million of obligated cash is reflected as a one-time receipt in FY2026.

FY 2027 GENERAL FUND RECEIPTS



General Fund Total: \$2,551,340,518

FY 2027 GENERAL FUND EXPENDITURES



General Fund Total: \$2,551,340,518

SPECIAL APPROPRIATIONS

FY2026 EMERGENCY SPECIAL APPROPRIATIONS		Governor's Introduced FY2026	Appropriated FY2026	Appropriated vs. Introduced
HB 1021	State Fair Building Demolition			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ 337,000	\$ 337,000	\$ -
	TOTAL	\$ 337,000	\$ 337,000	\$ -
HB 1041	Sturgis Readiness Center			
	General Funds	\$ 2,350,000	\$ 2,350,000	\$ -
	Federal Funds	\$ 8,000,000	\$ 8,000,000	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 10,350,000	\$ 10,350,000	\$ -
HB 1042	Sturgis Vehicle Maintenance Shop			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ 30,000,000	\$ 30,000,000	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 30,000,000	\$ 30,000,000	\$ -
HB 1043	Rural Recruitment Assistance Programs			
	General Funds	\$ 1,348,294	\$ 1,348,294	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 1,348,294	\$ 1,348,294	\$ -
HB 1044	Rural Health Transformation			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ 500,000,000	\$ 402,000,000	\$ (98,000,000)
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 500,000,000	\$ 402,000,000	\$ (98,000,000)
HB 1046	Pierre Minimum Center Demolition			
	General Funds	\$ 682,825	\$ 682,825	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 682,825	\$ 682,825	\$ -
HB 1047	Blue Dog Fish Hatchery Renovation			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ 3,500,000	\$ 3,500,000	\$ -
	Other Funds	\$ 4,500,000	\$ 4,500,000	\$ -
	TOTAL	\$ 8,000,000	\$ 8,000,000	\$ -
HB 1048	Broadband			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ 87,000,000	\$ 87,000,000	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 87,000,000	\$ 87,000,000	\$ -
HB 1118	South Dakota State University Swine Barn			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ 1,720,000	\$ 1,720,000
	TOTAL	\$ -	\$ 1,720,000	\$ 1,720,000
HB 1137	University of South Dakota Athletic Facility			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ 40,000,000	\$ 40,000,000
	TOTAL	\$ -	\$ 40,000,000	\$ 40,000,000

FY2026 EMERGENCY SPECIAL APPROPRIATIONS CONTINUED		Governor's Introduced FY2026	Appropriated FY2026	Appropriated vs. Introduced
HB 1200	Victims' Services*			
	General Funds	\$ -	\$ 5,500,000	\$ 5,500,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 5,500,000	\$ 5,500,000
HB 1244	Jobs for America's Graduates*			
	General Funds	\$ -	\$ 500,000	\$ 500,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 500,000	\$ 500,000
HB 1262	School-Based Therapeutic Services Facility			
	General Funds	\$ -	\$ 2,000,000	\$ 2,000,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 2,000,000	\$ 2,000,000
SB 20	Tax Refunds for the Elderly and Disabled			
	General Funds	\$ 425,000	\$ 425,000	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 425,000	\$ 425,000	\$ -
SB 37	Governor's Omnibus Water Funding Bill			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ 300,000	\$ 300,000	\$ -
	Other Funds	\$ 19,225,000	\$ 19,225,000	\$ -
	TOTAL	\$ 19,525,000	\$ 19,525,000	\$ -
SB 55	Extraordinary Litigation Fund			
	General Funds	\$ 650,000	\$ 650,000	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 650,000	\$ 650,000	\$ -
SB 67	Emergency and Disaster Fund			
	General Funds	\$ 4,205,497	\$ 4,205,497	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 4,205,497	\$ 4,205,497	\$ -
SB 68	Fire Supression Fund			
	General Funds	\$ 2,652,561	\$ 2,652,561	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 2,652,561	\$ 2,652,561	\$ -
SB 69	Highway Patrol Airplane			
	General Funds	\$ 5,000,000	\$ 5,000,000	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 5,000,000	\$ 5,000,000	\$ -
SB 79	Southeast Technical College Center for Advanced Manufacturing			
	General Funds	\$ 6,000,000	\$ 6,000,000	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 6,000,000	\$ 6,000,000	\$ -
SB 116	Dakota State University Indoor Athletics Facility			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ 13,330,000	\$ 13,330,000
	TOTAL	\$ -	\$ 13,330,000	\$ 13,330,000

FY2026 EMERGENCY SPECIAL APPROPRIATIONS CONTINUED		Governor's Introduced FY2026	Appropriated FY2026	Appropriated vs. Introduced
SB 117	South Dakota State University Soccer Venue			
	General Funds	\$ -	\$ -	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ 5,040,000	\$ 5,040,000
	TOTAL	\$ -	\$ 5,040,000	\$ 5,040,000
SB 121	Richmond Dam			
	General Funds	\$ -	\$ 8,212,497	\$ 8,212,497
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 8,212,497	\$ 8,212,497
SB 130	Road and Infrastructure Improvements for Ellsworth Airforce Base			
	General Funds	\$ -	\$ 8,000,000	\$ 8,000,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 8,000,000	\$ 8,000,000
SB 136	Personal Protective Equipment for Volunteer Fire Departments			
	General Funds	\$ -	\$ 5,000,000	\$ 5,000,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 5,000,000	\$ 5,000,000
SB 222	Water and Riparian Buffer Projects			
	General Funds	\$ -	\$ 10,000,000	\$ 10,000,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 10,000,000	\$ 10,000,000
SB 240	County Rural Access Infrastructure			
	General Funds	\$ -	\$ 5,000,000	\$ 5,000,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 5,000,000	\$ 5,000,000
TOTAL FY2026 EMERGENCY SPECIAL APPROPRIATIONS				
	General Funds	\$ 23,314,177	\$ 67,526,674	\$ 44,212,497
	Federal Funds	\$ 628,800,000	\$ 530,800,000	\$ (98,000,000)
	Other Funds	\$ 24,062,000	\$ 84,152,000	\$ 60,090,000
TOTAL FY2026 EMERGENCY SPECIAL APPROPRIATIONS		\$ 676,176,177	\$ 682,478,674	\$ 6,302,497
	FTE		0.0	0.0

NOTE: FY2026 emergency special appropriations become available upon signature by the Governor and are included in the FY2026 column of the General Fund Condition Statement.

NOTE: Bills noted with an * include an effective date in FY2026 but do not become effective upon signature by the Governor. These bills are included in the FY2026 column of the General Fund Condition Statement.

FY2026 BILLS AMENDING PRIOR YEAR APPROPRIATIONS		Governor's Introduced FY2026	Appropriated FY2026	Appropriated vs. Introduced
SB 78	Revise the FY2026 General Appropriations Act			
	General Funds	\$ 38,327,769	\$ 34,077,178	\$ (4,250,591)
	Federal Funds	\$ 42,457,933	\$ 38,254,013	\$ (4,203,920)
	Other Funds	\$ 36,572,357	\$ 39,114,346	\$ 2,541,989
	TOTAL	\$ 117,358,059	\$ 111,445,537	\$ (5,912,522)
TOTAL BILLS AMENDING PRIOR YEAR APPROPRIATIONS				
	General Funds	\$ 38,327,769	\$ 34,077,178	\$ (4,250,591)
	Federal Funds	\$ 42,457,933	\$ 38,254,013	\$ (4,203,920)
	Other Funds	\$ 36,572,357	\$ 39,114,346	\$ 2,541,989
TOTAL BILLS AMENDING PRIOR YEAR APPROPRIATIONS		\$ 117,358,059	\$ 111,445,537	\$ (5,912,522)
	FTE		25.4	36.4

FY2026 EXPENDITURE TRANSFERS		Governor's Introduced FY2026	Appropriated FY2026	Appropriated vs. Introduced
SB 78	FY2026 Expenditure Transfers			
	General Funds	\$ 14,600,000	\$ 14,600,000	\$ -
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ 14,600,000	\$ 14,600,000	\$ -
SB 231	Water Infrastructure Development Fund			
	General Funds	\$ -	\$ 3,000,000	\$ 3,000,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ 3,000,000	\$ 3,000,000
TOTAL FY2026 EXPENDITURE TRANSFERS				
	General Funds	\$ 14,600,000	\$ 17,600,000	\$ 3,000,000
	Federal Funds	\$ -	\$ -	\$ -
	Other Funds	\$ -	\$ -	\$ -
	TOTAL FY2026 EXPENDITURE TRANSFERS	\$ 14,600,000	\$ 17,600,000	\$ 3,000,000
	FTE	0.0	0.0	0.0

Amendment to the FY2026 General Bill Detail

FY2026 GENERAL BILL AMENDMENTS (SB 78)	FTE	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS
Maintenance and Repair		\$ 30,633,952	\$ 3,690,279		\$ 34,324,231
Department of Human Services Utilization Adjustment		\$ 10,595,885	\$ 11,849,535	\$ 1,466,943	\$ 23,912,363
Technical Colleges Equipment		\$ 4,317,384			\$ 4,317,384
Board of Regents Cybersecurity		\$ 2,750,000			\$ 2,750,000
Rapid City Correctional Facility	26.4	\$ 2,384,715			\$ 2,384,715
Technical Colleges Formula		\$ 1,461,043			\$ 1,461,043
Department of Health Administrative Costs		\$ 960,329			\$ 960,329
Veterans' Home Operating Expenses		\$ 936,814		\$ 175,000	\$ 1,111,814
Bureau Billings		\$ 741,895	\$ 701,626	\$ 1,446,680	\$ 2,890,201
Hughes County Jail Contract		\$ 672,269			\$ 672,269
Department of Corrections Security Equipment		\$ 555,148			\$ 555,148
Community Engagement Work Requirement Implementation		\$ 450,000	\$ 4,050,000		\$ 4,500,000
Offender Healthcare		\$ 344,446			\$ 344,446
Food Services		\$ 321,959			\$ 321,959
Nuclear Energy Study		\$ 300,000			\$ 300,000
South Dakota Public Broadcasting		\$ 296,053		\$ (296,053)	\$ -
Nicotine Product Regulation Implementation		\$ 292,000			\$ 292,000
Utilities		\$ 289,707	\$ 75,079	\$ 131,263	\$ 496,049
Property Tax Software		\$ 148,320			\$ 148,320
Unclaimed Property Management Costs		\$ 112,500			\$ 112,500
Legislative Video Streaming		\$ 35,021			\$ 35,021
Voter Registration System Updates for Law Enforcement and Judges		\$ 24,800			\$ 24,800
Legal Services		\$ 23,040		\$ 930,581	\$ 953,621
Realignment	(20.0)	\$ -	\$ 754,514	\$ (754,514)	\$ -
Opportunity Scholarship Utilization Adjustment		\$ (62,284)			\$ (62,284)
Treatment Courts		\$ (257,852)			\$ (257,852)
Homemaker Services Funding Adjustment		\$ (284,467)		\$ 284,467	\$ -
Community Corrections Placements		\$ (1,417,608)	\$ (327,882)		\$ (1,745,490)
Department of Social Services Utilization Adjustment		\$ (7,000,000)	\$ (7,441,923)		\$ (14,441,923)
State Aid to General Education Revision		\$ (15,547,891)			\$ (15,547,891)
Community Development Disaster Recovery			\$ 15,375,000		\$ 15,375,000
Board of Regents Expenditure Authority Adjustment	19.0		\$ 3,800,000	\$ 18,469,545	\$ 22,269,545
State Radio Tower Equipment			\$ 3,369,449		\$ 3,369,449
Federal Fund Expenditure Authority			\$ 2,358,336		\$ 2,358,336
Opioid Prevention Grants				\$ 9,000,000	\$ 9,000,000
Other Fund Expenditure Authority				\$ 3,004,352	\$ 3,004,352
Parks and Recreation Capital Development				\$ 2,500,000	\$ 2,500,000
Bureau of Information and Technology Contractual Increases				\$ 1,675,343	\$ 1,675,343
Mainframe Study				\$ 350,000	\$ 350,000
South Dakota Developmental Center Security Camera Upgrade				\$ 260,264	\$ 260,264
Tobacco Prevention				\$ 200,000	\$ 200,000
Motor Vehicle Registration Kiosks				\$ 180,000	\$ 180,000
Veterans' Cemetery Equipment				\$ 90,475	\$ 90,475
Department of Transportation FTE Utilization	11.0			\$ -	\$ -
TOTAL FY2026 GENERAL BILL AMENDMENTS	36.4	\$ 34,077,178	\$ 38,254,013	\$ 39,114,346	\$ 111,445,537

NOTE: FY2026 general bill amendments are changes made to the FY2026 General Appropriations Act and are included in the FY2026 column of the General Fund Condition Statement.

- **Maintenance and Repair:** The Legislature adopted increases of \$30,633,952 in general funds and \$3,690,279 in federal fund expenditure authority for maintenance and repair projects at state owned buildings.
- **Department of Human Services Utilization Adjustment:** The Legislature adopted increases of \$10,595,885 in general funds, \$11,849,535 in federal fund expenditure authority, and \$1,466,943 in other fund expenditure authority to align budget with anticipated eligibles and utilization.
- **Technical Colleges Equipment:** The Legislature adopted an increase of \$4,317,384 in general funds for equipment at the technical colleges.
- **Board of Regents Cybersecurity:** The Legislature adopted an increase of \$2,750,000 in general funds to support cybersecurity upgrades within the Board of Regents.
- **Rapid City Correctional Facility:** The Legislature adopted increases of 26.4 FTE and \$2,384,715 in general funds to hire and train new staff at the Rapid City Correctional Facility.
- **Technical Colleges Formula:** The Legislature adopted an increase of \$1,461,043 in general funds for an increase in full-time equivalent student enrollments.
- **Department of Health Administrative Costs:** The Legislature adopted an increase of \$960,329 in general funds to cover a shortfall in administrative costs.

- **Veterans' Home Operating Expenses:** The Legislature adopted increases of \$936,814 in general funds and \$175,000 in other fund expenditure authority for resident medical expenses, contract nursing staff, and equipment replacement at the Veterans' Home.
- **Bureau Billings:** The Legislature adopted increases of \$741,895 in general funds, \$701,626 in federal fund expenditure authority, and \$1,446,680 in other fund expenditure authority to be distributed to state agencies for increases in Bureau of Information and Technology billing rates.
- **Hughes County Jail Contract:** The Legislature adopted an increase of \$672,269 in general funds to house 72 female offenders at the Hughes County Jail to address overcrowding at the Women's Prison in Pierre until the new facility is opened in Rapid City.
- **Department of Corrections Security Equipment:** The Legislature adopted an increase of \$555,148 in general funds to purchase security equipment used at the correctional facilities.
- **Community Engagement Work Requirement Implementation:** The Legislature adopted increases of \$450,000 in general funds and \$4,050,000 in federal fund expenditure authority to complete development work needed to implement Medicaid community engagement work requirements.
- **Offender Healthcare:** The Legislature adopted an increase of \$344,446 in general funds for increased inmate medical costs at the state's correctional facilities.
- **Food Services:** The Legislature adopted an increase of \$321,959 in general funds due to meal rate and population changes within the Department of Corrections.
- **Nuclear Energy Study:** The Legislature adopted an increase of \$300,000 in general funds to commission a study on nuclear energy in the state.
- **South Dakota Public Broadcasting:** The Legislature adopted an increase of \$296,053 in general funds and decrease of \$296,053 in other fund expenditure authority for open government and legislative coverage provided by South Dakota Public Broadcasting.
- **Nicotine Product Regulation Implementation:** The Legislature adopted an increase of \$292,000 in general funds to complete development work needed to regulate the sale of nicotine products.
- **Utilities:** The Legislature adopted increases of \$289,707 in general funds, \$75,079 in federal fund expenditure authority, and \$131,263 in other fund expenditure authority for adjustments in utilities based on projected usage and utility costs.
- **Property Tax Software:** The Legislature adopted an increase of \$148,320 in general funds for the property tax transparency portal.
- **Unclaimed Property Management Costs:** The Legislature adopted an increase of \$112,500 in general funds for a change in how remitted unclaimed property is liquidated.
- **Legislative Video Streaming:** The Legislature adopted an increase of \$35,021 in general funds to increase video streaming of legislative committees.
- **Voter Registration System Updates for Law Enforcement and Judges:** The Legislature adopted an increase of \$24,800 in general funds to update information pertaining to law enforcement and judges available in the voter registration system.
- **Legal Services:** The Legislature adopted increases of \$23,040 in general funds and \$930,581 in other fund expenditure authority to align legal services budgets within the Bureaus of Human Resources and Administration and Information and Technology.
- **Realignment:** The Legislature adopted a decrease of 20.0 FTE, transfer of general funds, increase of \$754,514 in federal fund expenditure authority, and decrease of \$754,514 in other fund expenditure authority to align budgets with anticipated expenses in the Departments of Agriculture and Natural Resources, Tourism, Social Services, Public Safety, Corrections, Human Services, the Board of Regents, and the Office of the Attorney General.
- **Opportunity Scholarship Utilization Adjustment:** The Legislature adopted a decrease of \$62,284 in general funds to reflect utilization of the Board of Regents' Opportunity Scholarship.
- **Treatment Courts:** The Legislature adopted a decrease of \$257,852 in general funds to align budget with anticipated expenses in treatment courts.
- **Homemaker Services Funding Adjustment:** The Legislature adopted a decrease of \$284,467 in general funds and increase of \$284,467 in other fund expenditure authority for a funding adjustment in the Homemaker Services program.
- **Community Corrections Placements:** The Legislature adopted decreases of \$1,417,608 in general funds and \$327,882 in federal fund expenditure authority for projected changes in community corrections placements.
- **Department of Social Services Utilization Adjustment:** The Legislature adopted decreases of \$7,000,000 in general funds and \$7,441,923 in federal fund expenditure authority to align budget with anticipated enrollments and utilization.
- **State Aid to General Education Revision:** The Legislature adopted a decrease of \$15,547,891 in general funds due to lower than projected enrollments.
- **Community Development Disaster Recovery:** The Legislature adopted an increase of \$15,375,000 in federal fund expenditure authority to assist with long-term recovery efforts from 2024 flooding.
- **Board of Regents Expenditure Authority Adjustment:** The Legislature adopted increases of 19.0 FTE, \$3,800,000 in federal fund expenditure authority, and \$18,469,545 in other fund expenditure authority to align budget with anticipated expenses.
- **State Radio Tower Equipment:** The Legislature adopted an increase of \$3,369,449 in federal fund expenditure authority to improve emergency broadcasting infrastructure on state radio towers.
- **Federal Fund Expenditure Authority:** The Legislature adopted an increase of \$2,358,336 in federal fund expenditure authority to align budget with anticipated federal awards within the Departments of Agriculture and Natural Resources, Labor and Regulation, Education, Public Safety, and the Office of the Attorney General.
- **Opioid Prevention Grants:** The Legislature adopted an increase of \$9,000,000 in other fund expenditure authority to provide grants to local organizations to prevent, treat, and reduce the impact of opioid use in the state.
- **Other Fund Expenditure Authority:** The Legislature adopted an increase of \$3,004,352 in other fund expenditure authority to align budget with anticipated expenses within the Bureau of Information and Technology and the Department of Public Safety.
- **Parks and Recreation Capital Development:** The Legislature adopted an increase of \$2,500,000 in other fund expenditure authority to align the Parks and Recreation capital development budget with planned projects.

- **Bureau of Information and Technology Contractual Increases:** The Legislature adopted an increase of \$1,675,343 in other fund expenditure authority to align budget with anticipated contractual cost increases.
- **Mainframe Study:** The Legislature adopted an increase of \$350,000 in other fund expenditure authority to conduct a study on mainframe hardware.
- **South Dakota Developmental Center Security Camera Upgrade:** The Legislature adopted an increase of \$260,264 in other fund expenditure authority to upgrade security cameras at the South Dakota Developmental Center.
- **Tobacco Prevention:** The Legislature adopted an increase of \$200,000 in other fund expenditure authority for tobacco prevention activities.
- **Motor Vehicle Registration Kiosks:** The Legislature adopted an increase of \$180,000 in other fund expenditure authority to purchase two additional motor vehicle registration kiosks.
- **Veterans' Cemetery Equipment:** The Legislature adopted an increase of \$90,475 in other fund expenditure authority to purchase equipment used to maintain the Veterans' Cemetery.
- **Department of Transportation FTE Adjustment:** The Legislature adopted an increase of 11.0 FTE and transfer of other fund expenditure authority to align budget with anticipated utilization.

<u>FY2026 EXPENDITURE TRANSFERS (SB 78)</u>	<u>FTE</u>	<u>GENERAL</u>	<u>FEDERAL</u>	<u>OTHER</u>	<u>TOTAL</u>
IT Modernization Fund		\$ 10,000,000			\$ 10,000,000
Reemployment Assistance Modernization Fund		\$ 3,100,000			\$ 3,100,000
Court Security Fund		\$ 1,500,000			\$ 1,500,000
TOTAL FY2026 EXPENDITURE TRANSFERS	0.0	\$ 14,600,000	\$ -	\$ -	\$ 14,600,000

NOTE: FY2026 expenditure transfers are included in the FY2026 column of the General Fund Condition Statement.

- **IT Modernization Fund:** The Legislature adopted a transfer of \$10,000,000 in general funds to the IT Modernization Fund to improve state IT infrastructure.
- **Reemployment Assistance Modernization Fund:** The Legislature adopted a transfer of \$3,100,000 in general funds to the Reemployment Assistance Modernization Fund to continue updating the reemployment assistance system.
- **Court Security Fund:** The Legislature adopted a transfer of \$1,500,000 in general funds to the Court Security Fund for grants to counties to make updates to courthouse security.

EXECUTIVE MANAGEMENT

STAFFING LEVEL FTE:	826.8	827.8	825.8	825.8	0.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
<i>Governor's Office</i>					
General Funds	10,980,173	11,571,920	10,671,920	10,747,879	75,959
Federal Funds	47,612,941	32,260,941	12,260,941	12,293,064	32,123
Other Funds	68,977,075	69,014,861	69,014,861	69,103,335	88,474
TOTAL	127,570,189	112,847,722	91,947,722	92,144,278	196,556
<i>Bureau of Finance and Management</i>					
General Funds	1,421,416	1,373,089	1,705,284	1,387,415	(317,869)
Federal Funds	0	0	262,415	0	(262,415)
Other Funds	14,437,428	14,336,350	15,045,544	14,411,631	(633,913)
TOTAL	15,858,844	15,709,439	17,013,243	15,799,046	(1,214,197)
<i>Bureau of Human Resources and Administration</i>					
General Funds	26,091,482	26,088,303	15,194,657	15,209,738	15,081
Federal Funds	500,000	500,000	500,000	500,000	0
Other Funds	67,882,775	68,175,206	67,831,774	64,305,833	(3,525,941)
TOTAL	94,474,257	94,763,509	83,526,431	80,015,571	(3,510,860)
<i>Bureau of Information and Technology</i>					
General Funds	10,863,777	11,225,558	11,124,221	11,200,919	76,698
Federal Funds	3,741,737	372,288	372,288	0	(372,288)
Other Funds	81,205,750	81,750,552	80,330,146	80,830,679	500,533
TOTAL	95,811,264	93,348,398	91,826,655	92,031,598	204,943
<i>DEPARTMENT TOTAL</i>					
General Funds	49,356,848	50,258,870	38,696,082	38,545,951	(150,131)
Federal Funds	51,854,678	33,133,229	13,395,644	12,793,064	(602,580)
Other Funds	232,503,028	233,276,969	232,222,325	228,651,478	(3,570,847)
TOTAL	333,714,554	316,669,068	284,314,051	279,990,493	(4,323,558)

EXECUTIVE MANAGEMENT

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Governor's Office					
Office of the Governor	3,063,778	0	0	3,063,778	21.5
Governor's Contingency Fund	75,000	0	0	75,000	0.0
Gov Office of Economic Development	4,565,590	9,108,364	40,476,928	54,150,882	41.6
SD Housing Development Authority - Info	0	3,184,700	19,218,948	22,403,648	76.0
SD Science and Tech Authority - Info	0	0	2,373,368	2,373,368	6.7
SD Ellsworth Development Authority- Info	0	0	847,483	847,483	0.0
REDI Grants	0	0	1,626,608	1,626,608	0.0
Local Infrastructure Improvement	1,470,000	0	1,470,000	2,940,000	0.0
Economic Development Partnership	0	0	50,000	50,000	0.0
SD Housing Opportunity	1,040,000	0	3,040,000	4,080,000	0.0
Workforce Education	490,000	0	0	490,000	0.0
Lt. Governor	43,511	0	0	43,511	0.5
DIVISION TOTAL	10,747,879	12,293,064	69,103,335	92,144,278	146.3
Bureau of Finance and Management					
Bureau of Finance and Management	1,387,415	0	9,928,688	11,316,103	49.0
Computer Services and Development	0	0	2,000,000	2,000,000	0.0
Building Authority - Informational	0	0	1,339,508	1,339,508	0.0
Health & Ed Facilities Authority - Info	0	0	1,003,121	1,003,121	5.0
Educ. Enhancement Funding Corp - Info	0	0	140,314	140,314	0.0
DIVISION TOTAL	1,387,415	0	14,411,631	15,799,046	54.0
Bureau of Human Resources and Administration					
Administrative Services	683	0	534,796	535,479	2.3
General Services	492,802	0	30,147,574	30,640,376	131.5
State Engineer	0	0	2,156,307	2,156,307	16.0
Statewide Maintenance and Repair	13,814,998	500,000	3,839,246	18,154,244	0.0
Office of Hearing Examiners	508,690	0	0	508,690	3.0
Obligation Recovery Center	0	0	1,240,000	1,240,000	0.0
Risk Management	0	0	15,824,677	15,824,677	13.0
Human Resources	392,565	0	10,563,233	10,955,798	71.2
DIVISION TOTAL	15,209,738	500,000	64,305,833	80,015,571	237.0
Bureau of Information and Technology					
Enterprise Platforms and Infrastructure	0	0	18,550,965	18,550,965	66.0
Agency and Application Support	0	0	18,419,149	18,419,149	135.0
Technology Operations and Communications	0	0	32,748,545	32,748,545	98.0
South Dakota Public Broadcasting	6,015,558	0	4,301,658	10,317,216	63.5
BIT Administration	0	0	6,646,031	6,646,031	15.0
State Radio Engineering	5,185,361	0	164,331	5,349,692	11.0
DIVISION TOTAL	11,200,919	0	80,830,679	92,031,598	388.5
DEPARTMENT TOTAL	38,545,951	12,793,064	228,651,478	279,990,493	825.8

REVENUE

STAFFING LEVEL FTE:	258.5	268.5	259.5	263.5	4.0
DIVISION SUMMARY:					
	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Secretariat					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	5,713,542	5,658,266	5,658,266	5,735,452	77,186
TOTAL	5,713,542	5,658,266	5,658,266	5,735,452	77,186
Business Tax					
General Funds	292,000	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	7,718,266	8,153,850	7,671,350	8,284,812	613,462
TOTAL	8,010,266	8,153,850	7,671,350	8,284,812	613,462
Motor Vehicles					
General Funds	0	0	0	0	0
Federal Funds	397,295	397,295	397,295	397,295	0
Other Funds	13,329,748	13,202,922	13,027,922	12,177,929	(849,993)
TOTAL	13,727,043	13,600,217	13,425,217	12,575,224	(849,993)
Property Taxes					
General Funds	1,312,752	1,329,380	1,220,880	1,238,186	17,306
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	1,312,752	1,329,380	1,220,880	1,238,186	17,306
Audits					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	6,444,988	6,657,590	6,507,640	6,592,928	85,288
TOTAL	6,444,988	6,657,590	6,507,640	6,592,928	85,288
Instant and On-line Operations - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	63,207,057	63,187,572	63,187,572	63,226,772	39,200
TOTAL	63,207,057	63,187,572	63,187,572	63,226,772	39,200
Video Lottery					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	3,027,952	3,019,850	3,019,850	3,037,946	18,096
TOTAL	3,027,952	3,019,850	3,019,850	3,037,946	18,096
Commission on Gaming - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	11,358,482	11,351,150	11,351,150	11,374,452	23,302
TOTAL	11,358,482	11,351,150	11,351,150	11,374,452	23,302
DEPARTMENT TOTAL					
General Funds	1,604,752	1,329,380	1,220,880	1,238,186	17,306
Federal Funds	397,295	397,295	397,295	397,295	0
Other Funds	110,800,035	111,231,200	110,423,750	110,430,291	6,541
TOTAL	112,802,082	112,957,875	112,041,925	112,065,772	23,847

REVENUE

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Secretariat					
Secretariat	0	0	5,735,452	5,735,452	30.0
DIVISION TOTAL	0	0	5,735,452	5,735,452	30.0
Business Tax					
Business Tax	0	0	8,284,812	8,284,812	73.5
DIVISION TOTAL	0	0	8,284,812	8,284,812	73.5
Motor Vehicles					
Motor Vehicles	0	397,295	12,177,929	12,575,224	48.0
DIVISION TOTAL	0	397,295	12,177,929	12,575,224	48.0
Property Taxes					
Property Taxes	1,238,186	0	0	1,238,186	9.0
DIVISION TOTAL	1,238,186	0	0	1,238,186	9.0
Audits					
Audits	0	0	6,592,928	6,592,928	56.0
DIVISION TOTAL	0	0	6,592,928	6,592,928	56.0
Instant and On-line Operations - Info					
Instant and On-line Operations - Info	0	0	63,226,772	63,226,772	21.0
DIVISION TOTAL	0	0	63,226,772	63,226,772	21.0
Video Lottery					
Video Lottery	0	0	3,037,946	3,037,946	10.0
DIVISION TOTAL	0	0	3,037,946	3,037,946	10.0
Commission on Gaming - Info					
Commission on Gaming - Info	0	0	11,374,452	11,374,452	16.0
DIVISION TOTAL	0	0	11,374,452	11,374,452	16.0
DEPARTMENT TOTAL	1,238,186	397,295	110,430,291	112,065,772	263.5

AGRICULTURE AND NATURAL RESOURCES

STAFFING LEVEL FTE:	352.5	350.5	349.5	345.5	-4.0
DIVISION SUMMARY:					
	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Secretary					
General Funds	1,989,939	1,962,497	1,962,497	1,999,810	37,313
Federal Funds	2,796,874	1,751,086	1,751,086	1,791,711	40,625
Other Funds	829,455	806,484	806,484	827,866	21,382
TOTAL	5,616,268	4,520,067	4,520,067	4,619,387	99,320
Agriculture & Environmental Services					
General Funds	4,161,253	4,082,910	3,848,496	3,913,904	65,408
Federal Funds	8,037,738	7,607,183	7,607,183	7,679,017	71,834
Other Funds	5,256,337	5,446,254	5,367,254	5,425,268	58,014
TOTAL	17,455,328	17,136,347	16,822,933	17,018,189	195,256
Resource Conservation & Forestry					
General Funds	2,361,447	2,341,212	2,341,212	2,374,171	32,959
Federal Funds	4,486,743	4,472,664	4,472,664	4,503,505	30,841
Other Funds	2,017,411	1,995,188	1,995,188	2,017,131	21,943
TOTAL	8,865,601	8,809,064	8,809,064	8,894,807	85,743
Animal Industry Board					
General Funds	3,072,640	3,059,560	3,059,560	3,102,582	43,022
Federal Funds	2,357,964	2,352,023	2,352,023	2,377,392	25,369
Other Funds	387,923	445,658	445,658	448,154	2,496
TOTAL	5,818,527	5,857,241	5,857,241	5,928,128	70,887
Ag. Boards & Commissions - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	35,063,629	35,435,920	35,436,920	35,493,196	56,276
TOTAL	35,063,629	35,435,920	35,436,920	35,493,196	56,276
State Fair					
General Funds	328,439	326,262	326,262	328,171	1,909
Federal Funds	0	0	0	0	0
Other Funds	4,936,182	4,926,838	4,926,838	4,958,778	31,940
TOTAL	5,264,621	5,253,100	5,253,100	5,286,949	33,849
Financial and Technical Assistance					
General Funds	2,600,748	2,579,753	2,579,753	2,626,536	46,783
Federal Funds	2,754,792	2,730,844	2,730,844	2,766,406	35,562
Other Funds	1,151,486	1,148,698	1,148,698	862,531	(286,167)
TOTAL	6,507,026	6,459,295	6,459,295	6,255,473	(203,822)
Office of Water					
General Funds	2,153,874	2,110,720	2,110,720	2,168,325	57,605
Federal Funds	5,828,365	5,782,233	5,782,233	5,840,668	58,435
Other Funds	2,618,087	2,563,378	2,563,378	2,628,104	64,726
TOTAL	10,600,326	10,456,331	10,456,331	10,637,097	180,766
Regulated Response & Livestock Cleanup					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	2,515,001	2,515,001	2,515,001	2,515,001	0
TOTAL	2,515,001	2,515,001	2,515,001	2,515,001	0

AGRICULTURE AND NATURAL RESOURCES

Petroleum Release Compensation

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	2,585,939	2,577,452	2,577,452	2,588,789	11,337
TOTAL	2,585,939	2,577,452	2,577,452	2,588,789	11,337

DEPARTMENT TOTAL

General Funds	16,668,340	16,462,914	16,228,500	16,513,499	284,999
Federal Funds	26,262,476	24,696,033	24,696,033	24,958,699	262,666
Other Funds	57,361,450	57,860,871	57,782,871	57,764,818	(18,053)
TOTAL	100,292,266	99,019,818	98,707,404	99,237,016	529,612

AGRICULTURE AND NATURAL RESOURCES

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Secretary					
Secretary	1,999,810	1,791,711	827,866	4,619,387	18.0
DIVISION TOTAL	1,999,810	1,791,711	827,866	4,619,387	18.0
Agriculture & Environmental Services					
DIVISION TOTAL	1,999,810	1,791,711	827,866	4,619,387	18.0
Resource Conservation & Forestry					
DIVISION TOTAL	2,374,171	4,503,505	2,017,131	8,894,807	41.1
Animal Industry Board					
Animal Industry Board	3,102,582	2,377,392	342,154	5,822,128	42.0
ADRDL BR&O	0	0	106,000	106,000	0.0
DIVISION TOTAL	3,102,582	2,377,392	448,154	5,928,128	42.0
Ag. Boards & Commissions - Info					
American Dairy Association - Info	0	0	5,484,235	5,484,235	0.0
Wheat Commission - Info	0	0	2,027,299	2,027,299	2.0
Oilseeds Council - Info	0	0	444,977	444,977	0.0
Soybean Research & Promo Council - Info	0	0	17,908,611	17,908,611	9.0
Brand Board - Info	0	0	3,181,159	3,181,159	35.0
Corn Utilization Council - Info	0	0	6,299,854	6,299,854	0.0
Board of Veterinary Med Examiners - Info	0	0	77,006	77,006	0.0
Pulse Crops Council - Info	0	0	70,055	70,055	0.0
DIVISION TOTAL	0	0	35,493,196	35,493,196	46.0
State Fair					
State Fair	328,171	0	4,958,778	5,286,949	21.5
DIVISION TOTAL	328,171	0	4,958,778	5,286,949	21.5
Financial and Technical Assistance					
Financial and Technical Assistance	2,626,536	2,766,406	862,531	6,255,473	32.0
DIVISION TOTAL	2,626,536	2,766,406	862,531	6,255,473	32.0
Office of Water					
DIVISION TOTAL	2,168,325	5,840,668	2,628,104	10,637,097	50.0
Regulated Response & Livestock Cleanup					
Livestock Cleanup Fund - Info	0	0	765,000	765,000	0.0
Regulated Response Fund - Info	0	0	1,750,001	1,750,001	0.0
DIVISION TOTAL	0	0	2,515,001	2,515,001	0.0
Petroleum Release Compensation					
Petroleum Release Compensation	0	0	488,789	488,789	3.0
Petroleum Release Compensation - Info	0	0	2,100,000	2,100,000	0.0
DIVISION TOTAL	0	0	2,588,789	2,588,789	3.0
DEPARTMENT TOTAL	16,513,499	24,958,599	57,764,818	62,686,923	345.5

TOURISM

STAFFING LEVEL FTE:	38.7	39.7	38.7	38.7	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
<i>Tourism</i>					
General Funds	0	0	0	0	0
Federal Funds	8,750,000	0	0	0	0
Other Funds	24,232,659	24,783,086	24,783,086	24,821,621	38,535
TOTAL	32,982,659	24,783,086	24,783,086	24,821,621	38,535
<i>Arts</i>					
General Funds	0	0	0	0	0
Federal Funds	1,535,707	1,637,725	1,535,707	1,536,593	886
Other Funds	1,431,204	1,456,290	1,456,290	1,461,412	5,122
TOTAL	2,966,911	3,094,015	2,991,997	2,998,005	6,008
<i>DEPARTMENT TOTAL</i>					
General Funds	0	0	0	0	0
Federal Funds	10,285,707	1,637,725	1,535,707	1,536,593	886
Other Funds	25,663,863	26,239,376	26,239,376	26,283,033	43,657
TOTAL	35,949,570	27,877,101	27,775,083	27,819,626	44,543

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
<i>Tourism</i>					
Tourism	0	0	24,821,621	24,821,621	34.7
DIVISION TOTAL	0	0	24,821,621	24,821,621	34.7
<i>Arts</i>					
Arts	0	1,536,593	1,461,412	2,998,005	4.0
DIVISION TOTAL	0	1,536,593	1,461,412	2,998,005	4.0
DEPARTMENT TOTAL	0	1,536,593	26,283,033	27,819,626	38.7

GAME, FISH, AND PARKS

STAFFING LEVEL FTE:	583.9	583.9	583.9	583.9	0.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Administration					
General Funds	229,971	229,970	229,970	232,425	2,455
Federal Funds	0	0	0	0	0
Other Funds	4,161,691	4,128,265	4,128,265	4,161,817	33,552
TOTAL	4,391,662	4,358,235	4,358,235	4,394,242	36,007
Wildlife - Info					
General Funds	0	0	0	0	0
Federal Funds	24,091,050	25,491,669	25,491,669	25,607,585	115,916
Other Funds	41,179,186	41,232,604	41,232,604	41,497,048	264,444
TOTAL	65,270,236	66,724,273	66,724,273	67,104,633	380,360
Wildlife -Development/Improvement - Info					
General Funds	0	0	0	0	0
Federal Funds	6,712,500	1,988,500	1,988,500	1,988,500	0
Other Funds	4,462,500	7,111,500	7,111,500	7,111,500	0
TOTAL	11,175,000	9,100,000	9,100,000	9,100,000	0
State Parks and Recreation					
General Funds	6,015,783	6,011,604	6,011,604	6,048,621	37,017
Federal Funds	3,769,715	3,829,587	3,829,587	3,853,541	23,954
Other Funds	24,941,248	24,855,897	24,855,897	25,018,433	162,536
TOTAL	34,726,746	34,697,088	34,697,088	34,920,595	223,507
State Parks and Recreation - Dev/Imp					
General Funds	0	0	0	0	0
Federal Funds	3,750,000	3,536,800	3,536,800	3,536,800	0
Other Funds	12,095,000	12,889,800	12,889,800	12,889,800	0
TOTAL	15,845,000	16,426,600	16,426,600	16,426,600	0
Snowmobile Trails - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	1,497,791	1,496,418	1,496,418	1,503,607	7,189
TOTAL	1,497,791	1,496,418	1,496,418	1,503,607	7,189
DEPARTMENT TOTAL					
General Funds	6,245,754	6,241,574	6,241,574	6,281,046	39,472
Federal Funds	38,323,265	34,846,556	34,846,556	34,986,426	139,870
Other Funds	88,337,416	91,714,484	91,714,484	92,182,205	467,721
TOTAL	132,906,435	132,802,614	132,802,614	133,449,677	647,063

GAME, FISH, AND PARKS

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Administration					
Administration	232,425	0	4,161,817	4,394,242	23.3
DIVISION TOTAL	232,425	0	4,161,817	4,394,242	23.3
Wildlife - Info					
Wildlife - Info	0	25,607,585	41,497,048	67,104,633	297.5
DIVISION TOTAL	0	25,607,585	41,497,048	67,104,633	297.5
Wildlife -Development/Improvement - Info					
Wildlife -Development/Improvement - Info	0	1,988,500	7,111,500	9,100,000	0.0
DIVISION TOTAL	0	1,988,500	7,111,500	9,100,000	0.0
State Parks and Recreation					
State Parks and Recreation	6,048,621	3,853,541	25,018,433	34,920,595	254.0
DIVISION TOTAL	6,048,621	3,853,541	25,018,433	34,920,595	254.0
State Parks and Recreation - Dev/Imp					
State Parks and Recreation - Dev/Imp	0	3,536,800	12,889,800	16,426,600	0.0
DIVISION TOTAL	0	3,536,800	12,889,800	16,426,600	0.0
Snowmobile Trails - Info					
Snowmobile Trails - Info	0	0	1,503,607	1,503,607	9.1
DIVISION TOTAL	0	0	1,503,607	1,503,607	9.1
DEPARTMENT TOTAL	6,281,046	34,986,426	92,182,205	133,449,677	583.9

TRIBAL RELATIONS

STAFFING LEVEL FTE:	7.0	7.0	7.0	7.0	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
Office of Tribal Relations					
General Funds	904,074	896,969	896,969	908,885	11,916
Federal Funds	0	0	0	0	0
Other Funds	196,000	196,000	196,000	196,000	0
TOTAL	1,100,074	1,092,969	1,092,969	1,104,885	11,916
DEPARTMENT TOTAL					
General Funds	904,074	896,969	896,969	908,885	11,916
Federal Funds	0	0	0	0	0
Other Funds	196,000	196,000	196,000	196,000	0
TOTAL	1,100,074	1,092,969	1,092,969	1,104,885	11,916

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
Office of Tribal Relations					
Office of Tribal Relations	908,885	0	196,000	1,104,885	7.0
DIVISION TOTAL	908,885	0	196,000	1,104,885	7.0
DEPARTMENT TOTAL	908,885	0	196,000	1,104,885	7.0

SOCIAL SERVICES

STAFFING LEVEL FTE:	1,551.5	1,557.5	1,551.5	1,523.5	-28.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Administration					
General Funds	18,032,592	18,153,275	18,054,565	18,244,767	190,202
Federal Funds	24,820,249	24,874,324	24,798,276	25,009,854	211,578
Other Funds	28,467	28,467	28,467	28,720	253
TOTAL	42,881,308	43,056,066	42,881,308	43,283,341	402,033
Economic Assistance					
General Funds	35,357,460	39,760,088	37,992,634	39,307,599	1,314,965
Federal Funds	134,929,334	130,129,711	127,083,117	122,536,953	(4,546,164)
Other Funds	1,093,354	1,093,354	1,093,354	1,093,703	349
TOTAL	171,380,148	170,983,153	166,169,105	162,938,255	(3,230,850)
Medical Services					
General Funds	387,631,398	469,143,320	414,199,249	416,099,604	1,900,355
Federal Funds	894,216,111	1,137,497,764	913,281,338	911,043,506	(2,237,832)
Other Funds	280,701	280,701	280,701	280,701	0
TOTAL	1,282,128,210	1,606,921,785	1,327,761,288	1,327,423,811	(337,477)
Children's Services					
General Funds	71,064,195	73,526,087	71,552,197	72,445,584	893,387
Federal Funds	53,650,391	54,864,163	53,162,389	53,600,916	438,527
Other Funds	4,932,930	4,932,930	4,932,930	4,973,401	40,471
TOTAL	129,647,516	133,323,180	129,647,516	131,019,901	1,372,385
Behavioral Health					
General Funds	137,868,250	140,470,925	138,536,611	140,353,900	1,817,289
Federal Funds	72,197,075	69,431,165	71,764,947	72,393,915	628,968
Other Funds	13,348,541	21,247,781	4,348,541	13,350,924	9,002,383
TOTAL	223,413,866	231,149,871	214,650,099	226,098,739	11,448,640
Social - Informational					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	533,431	623,418	623,418	624,193	775
TOTAL	533,431	623,418	623,418	624,193	775
DEPARTMENT TOTAL					
General Funds	649,953,895	741,053,695	680,335,256	686,451,454	6,116,198
Federal Funds	1,179,813,160	1,416,797,127	1,190,090,067	1,184,585,144	(5,504,923)
Other Funds	20,217,424	28,206,651	11,307,411	20,351,642	9,044,231
TOTAL	1,849,984,479	2,186,057,473	1,881,732,734	1,891,388,240	9,655,506

SOCIAL SERVICES

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Administration					
General Administration	6,169,013	7,718,141	17,397	13,904,551	156.2
Legal Services	470,347	628,224	0	1,098,571	8.0
Office of Licensure and Accreditation	5,568,174	3,175,600	0	8,743,774	32.0
Operations and Technology	6,037,233	13,487,889	11,323	19,536,445	9.0
DIVISION TOTAL	18,244,767	25,009,854	28,720	43,283,341	205.2
Economic Assistance					
Economic Assistance Administration	2,784,498	22,029,949	148,117	24,962,564	11.0
Energy Administration	0	31,759,227	0	31,759,227	12.0
Quality Control & Aux Placement	2,693,988	3,436,870	36,861	6,167,719	14.0
Tanf Services and Training	9,242,409	16,829,726	0	26,072,135	2.0
SSI Admin and Tanf, Medicaid Elig	2,110,582	2,701,176	0	4,811,758	39.0
Supplemental Nutrition Assistance	916,443	314,111	0	1,230,554	8.0
Child Care Services	5,766,414	32,919,890	739,819	39,426,123	13.0
Economic Assistance & Eligibility Determ	15,793,265	12,546,004	168,906	28,508,175	259.5
DIVISION TOTAL	39,307,599	122,536,953	1,093,703	162,938,255	358.5
Medical Services					
Medical	380,906,954	555,931,983	280,701	937,119,638	75.0
Medicaid Expansion	35,192,650	355,111,523	0	390,304,173	0.0
DIVISION TOTAL	416,099,604	911,043,506	280,701	1,327,423,811	75.0
Children's Services					
Child Support Enforcement	3,963,577	6,200,398	3,668,938	13,832,913	88.0
Child Protection Services	68,482,007	47,400,518	1,304,463	117,186,988	276.8
DIVISION TOTAL	72,445,584	53,600,916	4,973,401	131,019,901	364.8
Behavioral Health					
Human Services Center	59,058,219	10,464,623	823,983	70,346,825	488.0
Community Behavioral Health	79,393,799	44,812,366	12,526,941	136,733,106	32.0
Com. Behavioral Health Medicaid Expan.	1,901,882	17,116,926	0	19,018,808	0.0
DIVISION TOTAL	140,353,900	72,393,915	13,350,924	226,098,739	520.0
Social - Informational					
Board of Counselor Examiners - Info	0	0	187,638	187,638	0.0
Board of Psychology Examiners- Info	0	0	90,656	90,656	0.0
Board of Social Work Examiners - Info	0	0	146,041	146,041	0.0
Board of Addiction & Prevent Prof - Info	0	0	199,858	199,858	0.0
DIVISION TOTAL	0	0	624,193	624,193	0.0
DEPARTMENT TOTAL	686,451,454	1,184,585,144	20,351,642	1,891,388,240	1,523.5

HEALTH

STAFFING LEVEL FTE:	387.4	387.4	387.4	387.4	0.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Administration					
General Funds	4,608,445	2,748,834	3,656,011	3,683,233	27,222
Federal Funds	17,619,983	17,628,798	17,612,088	17,655,836	43,748
Other Funds	846,850	846,850	846,850	850,860	4,010
TOTAL	23,075,278	21,224,482	22,114,949	22,189,929	74,980
Licensure & Accreditation					
General Funds	4,292,349	4,395,222	4,370,955	4,407,347	36,392
Federal Funds	5,733,808	5,733,808	5,733,808	5,781,551	47,743
Other Funds	4,082,037	4,082,037	4,082,037	4,105,535	23,498
TOTAL	14,108,194	14,211,067	14,186,800	14,294,433	107,633
Family and Community Health					
General Funds	6,133,104	7,189,104	6,133,104	6,174,231	41,127
Federal Funds	54,696,795	46,696,795	46,696,795	46,897,836	201,041
Other Funds	7,128,196	7,128,196	7,128,196	6,648,021	(480,175)
TOTAL	67,958,095	61,014,095	59,958,095	59,720,088	(238,007)
Laboratory Services					
General Funds	0	0	0	0	0
Federal Funds	14,167,968	12,167,968	12,167,968	12,189,313	21,345
Other Funds	5,298,827	5,298,827	5,298,827	5,337,936	39,109
TOTAL	19,466,795	17,466,795	17,466,795	17,527,249	60,454
Tobacco Prevention					
General Funds	0	0	0	0	0
Federal Funds	1,661,065	1,661,065	1,661,065	1,665,515	4,450
Other Funds	2,220,174	2,020,174	2,020,174	2,020,176	2
TOTAL	3,881,239	3,681,239	3,681,239	3,685,691	4,452
Epidemiology, Surveillance & Informatics					
General Funds	423,732	423,732	423,732	426,893	3,161
Federal Funds	4,016,792	4,016,792	4,016,792	4,029,390	12,598
Other Funds	0	0	0	0	0
TOTAL	4,440,524	4,440,524	4,440,524	4,456,283	15,759
Board of Chiropractic Examiners - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	162,505	162,505	162,505	163,984	1,479
TOTAL	162,505	162,505	162,505	163,984	1,479
Board of Dentistry - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	506,746	506,746	506,746	506,986	240
TOTAL	506,746	506,746	506,746	506,986	240
Board of Hearing Aid Dispensers - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	46,749	46,749	46,749	46,800	51
TOTAL	46,749	46,749	46,749	46,800	51

HEALTH

Board of Funeral Service - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	114,111	114,111	114,111	114,212	101
TOTAL	114,111	114,111	114,111	114,212	101

Board of Med & Osteo Examiners - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	1,375,495	1,375,495	1,375,495	1,384,880	9,385
TOTAL	1,375,495	1,375,495	1,375,495	1,384,880	9,385

Board of Nursing - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	2,119,128	2,119,128	2,119,128	2,134,782	15,654
TOTAL	2,119,128	2,119,128	2,119,128	2,134,782	15,654

Board of Nursing Home Admin - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	71,661	71,661	71,661	71,732	71
TOTAL	71,661	71,661	71,661	71,732	71

Board of Optometry - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	78,838	78,838	78,838	78,905	67
TOTAL	78,838	78,838	78,838	78,905	67

Board of Pharmacy - Info

General Funds	0	0	0	0	0
Federal Funds	496,991	496,991	496,991	498,349	1,358
Other Funds	1,653,435	1,653,435	1,653,435	1,666,294	12,859
TOTAL	2,150,426	2,150,426	2,150,426	2,164,643	14,217

Board of Podiatry Examiners - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	30,954	30,954	30,954	31,020	66
TOTAL	30,954	30,954	30,954	31,020	66

Board of Massage Therapy - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	129,102	129,102	129,102	129,209	107
TOTAL	129,102	129,102	129,102	129,209	107

Board of Speech-Language Pathology - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	75,833	75,833	75,833	75,892	59
TOTAL	75,833	75,833	75,833	75,892	59

Board of Certified Prof Midwives - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	22,028	22,028	22,028	22,062	34
TOTAL	22,028	22,028	22,028	22,062	34

HEALTH

Board of Physical Therapy - Info

General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	160,648	160,648	160,648	160,810	162
TOTAL	<u>160,648</u>	<u>160,648</u>	<u>160,648</u>	<u>160,810</u>	<u>162</u>

DEPARTMENT TOTAL

General Funds	15,457,630	14,756,892	14,583,802	14,691,704	107,902
Federal Funds	98,393,402	88,402,217	88,385,507	88,717,790	332,283
Other Funds	26,123,317	25,923,317	25,923,317	25,550,096	(373,221)
TOTAL	<u>139,974,349</u>	<u>129,082,426</u>	<u>128,892,626</u>	<u>128,959,590</u>	<u>66,964</u>

HEALTH

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Administration					
Administration	3,683,233	17,655,836	850,860	22,189,929	42.5
DIVISION TOTAL	3,683,233	17,655,836	850,860	22,189,929	42.5
Licensure & Accreditation					
Licensure & Accreditation	4,407,347	5,781,551	4,105,535	14,294,433	71.5
DIVISION TOTAL	4,407,347	5,781,551	4,105,535	14,294,433	71.5
Family and Community Health					
Family and Community Health	6,174,231	46,897,836	6,648,021	59,720,088	199.5
DIVISION TOTAL	6,174,231	46,897,836	6,648,021	59,720,088	199.5
Laboratory Services					
Laboratory Services	0	12,189,313	5,337,936	17,527,249	36.0
DIVISION TOTAL	0	12,189,313	5,337,936	17,527,249	36.0
Correctional Health					
DIVISION TOTAL	0	0	0	0	0.0
Tobacco Prevention					
Tobacco Prevention	0	1,665,515	2,020,176	3,685,691	3.0
DIVISION TOTAL	0	1,665,515	2,020,176	3,685,691	3.0
Epidemiology, Surveillance & Informatics					
Epidemiology, Surveillance & Informatics	426,893	4,029,390	0	4,456,283	10.0
DIVISION TOTAL	426,893	4,029,390	0	4,456,283	10.0
Board of Chiropractic Examiners - Info					
Board of Chiropractic Examiners - Info	0	0	163,984	163,984	1.0
DIVISION TOTAL	0	0	163,984	163,984	1.0
Board of Dentistry - Info					
Board of Dentistry - Info	0	0	506,986	506,986	0.0
DIVISION TOTAL	0	0	506,986	506,986	0.0
Board of Hearing Aid Dispensers - Info					
Board of Hearing Aid Dispensers - Info	0	0	46,800	46,800	0.0
DIVISION TOTAL	0	0	46,800	46,800	0.0
Board of Funeral Service - Info					
Board of Funeral Service - Info	0	0	114,212	114,212	0.0
DIVISION TOTAL	0	0	114,212	114,212	0.0
Board of Med & Osteo Examiners - Info					
Board of Med & Osteo Examiners - Info	0	0	1,384,880	1,384,880	8.0
DIVISION TOTAL	0	0	1,384,880	1,384,880	8.0
Board of Nursing - Info					
Board of Nursing - Info	0	0	2,134,782	2,134,782	9.5
DIVISION TOTAL	0	0	2,134,782	2,134,782	9.5
Board of Nursing Home Admin - Info					
Board of Nursing Home Admin - Info	0	0	71,732	71,732	0.0
DIVISION TOTAL	0	0	71,732	71,732	0.0
Board of Optometry - Info					
Board of Optometry - Info	0	0	78,905	78,905	0.0
DIVISION TOTAL	0	0	78,905	78,905	0.0
Board of Pharmacy - Info					
Board of Pharmacy - Info	0	498,349	1,666,294	2,164,643	6.4
DIVISION TOTAL	0	498,349	1,666,294	2,164,643	6.4

HEALTH

Board of Podiatry Examiners - Info

Board of Podiatry Examiners - Info	0	0	31,020	31,020	0.0
DIVISION TOTAL	0	0	31,020	31,020	0.0

Board of Massage Therapy - Info

Board of Massage Therapy - Info	0	0	129,209	129,209	0.0
DIVISION TOTAL	0	0	129,209	129,209	0.0

Board of Speech-Language Pathology -Info

Board of Speech-Language Pathology -Info	0	0	75,892	75,892	0.0
DIVISION TOTAL	0	0	75,892	75,892	0.0

Board of Certified Prof Midwives - Info

Board of Certified Prof Midwives - Info	0	0	22,062	22,062	0.0
DIVISION TOTAL	0	0	22,062	22,062	0.0

Board of Physical Therapy - Info

Board of Physical Therapy - Info	0	0	160,810	160,810	0.0
DIVISION TOTAL	0	0	160,810	160,810	0.0

DEPARTMENT TOTAL

14,691,704	88,717,790	25,550,096	128,959,590	387.4
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LABOR AND REGULATION

STAFFING LEVEL FTE:	405.7	409.7	406.7	406.7	0.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Labor and Regulation					
General Funds	3,772,685	4,643,442	3,767,603	3,819,988	52,385
Federal Funds	35,557,306	36,214,604	35,329,334	34,240,940	(1,088,394)
Other Funds	3,551,982	3,171,078	3,545,792	4,017,826	472,034
TOTAL	42,881,973	44,029,124	42,642,729	42,078,754	(563,975)
Boards and Commissions					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	6,734,229	6,720,222	6,720,222	6,779,183	58,961
TOTAL	6,734,229	6,720,222	6,720,222	6,779,183	58,961
Financial Services					
General Funds	0	0	0	0	0
Federal Funds	46,757	46,757	46,757	47,094	337
Other Funds	12,833,381	12,715,558	12,712,273	12,846,608	134,335
TOTAL	12,880,138	12,762,315	12,759,030	12,893,702	134,672
DEPARTMENT TOTAL					
General Funds	3,772,685	4,643,442	3,767,603	3,819,988	52,385
Federal Funds	35,604,063	36,261,361	35,376,091	34,288,034	(1,088,057)
Other Funds	23,119,592	22,606,858	22,978,287	23,643,617	665,330
TOTAL	62,496,340	63,511,661	62,121,981	61,751,639	(370,342)

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Labor and Regulation					
Secretariat Administration	1,623,162	12,415,554	3,377,612	17,416,328	60.7
Reemployment Assistance	0	9,308,646	0	9,308,646	76.0
Job Service	1,205,897	12,106,219	0	13,312,116	119.5
State Labor Law Administration	990,929	410,521	640,214	2,041,664	15.3
DIVISION TOTAL	3,819,988	34,240,940	4,017,826	42,078,754	271.5
Boards and Commissions					
Board of Accountancy - Info	0	0	475,971	475,971	2.7
Board of Barber Examiners - Info	0	0	89,723	89,723	0.4
Cosmetology Commission - Info	0	0	585,404	585,404	4.8
Plumbing Commission - Info	0	0	1,228,524	1,228,524	9.3
Board of Technical Professions - Info	0	0	617,698	617,698	3.3
Electrical Commission - Info	0	0	2,858,961	2,858,961	23.3
Real Estate Commission - Info	0	0	773,840	773,840	5.2
Abstracters Bd of Examiners - Info	0	0	69,772	69,772	0.0
South Dakota Athletic Commission - Info	0	0	79,290	79,290	0.0
DIVISION TOTAL	0	0	6,779,183	6,779,183	49.0
Financial Services					
Banking	0	0	7,853,994	7,853,994	45.5
Insurance	0	47,094	4,992,614	5,039,708	40.7
DIVISION TOTAL	0	47,094	12,846,608	12,893,702	86.2
DEPARTMENT TOTAL					
	3,819,988	34,288,034	23,643,617	61,751,639	406.7

TRANSPORTATION

STAFFING LEVEL FTE:	1,025.3	1,014.3	1,014.3	1,014.3	0.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
General Operations					
General Funds	729,132	729,132	729,132	738,810	9,678
Federal Funds	57,098,326	102,257,980	98,440,135	88,663,521	(9,776,614)
Other Funds	208,506,774	211,924,566	211,924,566	213,048,012	1,123,446
TOTAL	266,334,232	314,911,678	311,093,833	302,450,343	(8,643,490)
Construction Contracts - Info					
General Funds	0	0	0	0	0
Federal Funds	795,068,873	795,068,873	795,068,873	775,068,873	(20,000,000)
Other Funds	194,544,285	194,544,285	194,544,285	194,544,285	0
TOTAL	989,613,158	989,613,158	989,613,158	969,613,158	(20,000,000)
DEPARTMENT TOTAL					
General Funds	729,132	729,132	729,132	738,810	9,678
Federal Funds	852,167,199	897,326,853	893,509,008	863,732,394	(29,776,614)
Other Funds	403,051,059	406,468,851	406,468,851	407,592,297	1,123,446
TOTAL	1,255,947,390	1,304,524,836	1,300,706,991	1,272,063,501	(28,643,490)

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
General Operations					
Secretariat	0	4,113,251	3,246,624	7,359,875	13.0
Finance and Management	738,810	63,417,786	21,262,846	85,419,442	34.5
Planning and Engineering	0	9,293,626	28,363,397	37,657,023	223.7
Operations	0	11,838,858	160,175,145	172,014,003	743.1
DIVISION TOTAL	738,810	88,663,521	213,048,012	302,450,343	1,014.3
Construction Contracts - Info					
Construction Contracts - Info	0	775,068,873	194,544,285	969,613,158	0.0
DIVISION TOTAL	0	775,068,873	194,544,285	969,613,158	0.0
DEPARTMENT TOTAL					
	738,810	863,732,394	407,592,297	1,272,063,501	1,014.3

EDUCATION

STAFFING LEVEL FTE:	196.5	197.0	197.5	197.5	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
General Administration					
General Funds	4,168,167	4,253,263	4,319,225	4,260,344	(58,881)
Federal Funds	6,718,238	4,086,731	4,120,769	4,151,228	30,459
Other Funds	435,560	435,560	435,560	539,526	103,966
TOTAL	11,321,965	8,775,554	8,875,554	8,951,098	75,544
State Aid					
General Funds	722,028,378	761,059,294	724,694,703	734,203,314	9,508,611
Federal Funds	0	0	0	0	0
Other Funds	3,219,957	3,219,957	3,219,957	58,966,533	55,746,576
TOTAL	725,248,335	764,279,251	727,914,660	793,169,847	65,255,187
Technical Colleges					
General Funds	49,658,272	49,239,879	44,177,799	44,718,544	540,745
Federal Funds	0	0	0	0	0
Other Funds	185,696	185,696	185,696	0	(185,696)
TOTAL	49,843,968	49,425,575	44,363,495	44,718,544	355,049
Education Services and Resources					
General Funds	10,674,451	10,734,627	10,499,973	11,124,595	624,622
Federal Funds	235,413,168	235,619,549	235,616,233	235,683,407	67,174
Other Funds	1,137,857	1,349,887	1,349,887	1,204,803	(145,084)
TOTAL	247,225,476	247,704,063	247,466,093	248,012,805	546,712
Library Services and History					
General Funds	5,519,476	5,546,575	5,519,476	5,566,009	46,533
Federal Funds	2,795,493	2,795,493	2,795,493	2,808,574	13,081
Other Funds	2,111,064	2,111,064	2,111,064	1,925,155	(185,909)
TOTAL	10,426,033	10,453,132	10,426,033	10,299,738	(126,295)
DEPARTMENT TOTAL					
General Funds	792,048,744	830,833,638	789,211,176	799,872,806	10,661,630
Federal Funds	244,926,899	242,501,773	242,532,495	242,643,209	110,714
Other Funds	7,090,134	7,302,164	7,302,164	62,636,017	55,333,853
TOTAL	1,044,065,777	1,080,637,575	1,039,045,835	1,105,152,032	66,106,197

EDUCATION

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
General Administration					
General Administration	4,260,344	4,151,228	539,526	8,951,098	49.5
DIVISION TOTAL	4,260,344	4,151,228	539,526	8,951,098	49.5
State Aid					
Workforce Education Fund	0	0	1,125,000	1,125,000	0.0
State Aid to General Education	610,233,330	0	55,896,576	666,129,906	0.0
State Aid to Special Education	109,250,104	0	0	109,250,104	0.0
Sparsity Payments	2,642,560	0	0	2,642,560	0.0
National Board Certified Teachers	45,000	0	0	45,000	0.0
Technology in Schools	12,032,320	0	1,944,957	13,977,277	0.0
DIVISION TOTAL	734,203,314	0	58,966,533	793,169,847	0.0
Technical Colleges					
Technical Colleges	44,718,544	0	0	44,718,544	3.0
DIVISION TOTAL	44,718,544	0	0	44,718,544	3.0
Education Services and Resources					
Ed Resources	11,124,595	235,683,407	1,204,803	248,012,805	86.0
DIVISION TOTAL	11,124,595	235,683,407	1,204,803	248,012,805	86.0
Library Services and History					
History	3,994,336	1,403,353	1,897,255	7,294,944	41.0
Library Services	1,571,673	1,405,221	27,900	3,004,794	18.0
DIVISION TOTAL	5,566,009	2,808,574	1,925,155	10,299,738	59.0
DEPARTMENT TOTAL	799,872,806	242,643,209	62,636,017	1,105,152,032	197.5

PUBLIC SAFETY

STAFFING LEVEL FTE:	498.8	499.8	499.8	499.8	0.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Administration					
General Funds	1,375,259	1,513,278	1,495,391	1,502,799	7,408
Federal Funds	999,608	999,608	999,608	1,003,687	4,079
Other Funds	13,195,539	13,195,539	13,195,539	13,301,443	105,904
TOTAL	15,570,406	15,708,425	15,690,538	15,807,929	117,391
Highway Patrol					
General Funds	1,919,836	1,957,091	1,957,091	1,965,669	8,578
Federal Funds	4,492,910	4,492,910	4,492,910	4,521,091	28,181
Other Funds	38,205,048	38,252,298	38,205,048	38,554,292	349,244
TOTAL	44,617,794	44,702,299	44,655,049	45,041,052	386,003
Emergency Services					
General Funds	3,940,708	4,587,879	4,375,749	4,581,068	205,319
Federal Funds	8,450,575	7,376,817	7,376,817	7,400,196	23,379
Other Funds	1,182,886	1,182,886	1,182,886	1,188,687	5,801
TOTAL	13,574,169	13,147,582	12,935,452	13,169,951	234,499
Criminal Justice Services					
General Funds	747,941	2,747,941	747,941	752,192	4,251
Federal Funds	21,906,563	21,906,563	21,906,563	21,931,640	25,077
Other Funds	3,328,078	3,264,895	3,164,895	3,174,960	10,065
TOTAL	25,982,582	27,919,399	25,819,399	25,858,792	39,393
911 Coordination Board - Info					
General Funds	0	0	0	0	0
Federal Funds	250,000	250,000	250,000	250,000	0
Other Funds	6,390,354	6,303,421	6,303,421	6,305,204	1,783
TOTAL	6,640,354	6,553,421	6,553,421	6,555,204	1,783
One Call Notification Board - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	1,404,787	1,404,787	1,404,787	1,407,516	2,729
TOTAL	1,404,787	1,404,787	1,404,787	1,407,516	2,729
DEPARTMENT TOTAL					
General Funds	7,983,744	10,806,189	8,576,172	8,801,728	225,556
Federal Funds	36,099,656	35,025,898	35,025,898	35,106,614	80,716
Other Funds	63,706,692	63,603,826	63,456,576	63,932,102	475,526
TOTAL	107,790,092	109,435,913	107,058,646	107,840,444	781,798

PUBLIC SAFETY

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Administration					
Administration	1,502,799	1,003,687	13,301,443	15,807,929	113.0
DIVISION TOTAL	1,502,799	1,003,687	13,301,443	15,807,929	113.0
Highway Patrol					
Highway Patrol	1,965,669	4,521,091	38,554,292	45,041,052	285.0
DIVISION TOTAL	1,965,669	4,521,091	38,554,292	45,041,052	285.0
Emergency Services					
Emergency Services	4,581,068	7,400,196	1,188,687	13,169,951	74.8
DIVISION TOTAL	4,581,068	7,400,196	1,188,687	13,169,951	74.8
Criminal Justice Services					
Criminal Justice Services	752,192	21,931,640	3,174,960	25,858,792	24.0
DIVISION TOTAL	752,192	21,931,640	3,174,960	25,858,792	24.0
911 Coordination Board - Info					
911 Coordination Board - Info	0	250,000	6,305,204	6,555,204	1.0
DIVISION TOTAL	0	250,000	6,305,204	6,555,204	1.0
One Call Notification Board - Info					
One Call Notification Board - Info	0	0	1,407,516	1,407,516	2.0
DIVISION TOTAL	0	0	1,407,516	1,407,516	2.0
DEPARTMENT TOTAL	8,801,728	35,106,614	63,932,102	107,840,444	499.8

BOARD OF REGENTS

STAFFING LEVEL FTE:	5,124.5	5,124.5	5,124.5	5,062.5	-62.0
DIVISION SUMMARY:					
	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Board of Regents					
General Funds	12,859,320	20,759,320	10,109,320	10,206,190	96,870
Federal Funds	6,053,166	6,053,166	6,053,166	461,639	(5,591,527)
Other Funds	11,491,195	11,491,195	11,491,195	7,036,407	(4,454,788)
TOTAL	30,403,681	38,303,681	27,653,681	17,704,236	(9,949,445)
Maintenance and Repair					
General Funds	30,330,656	30,767,587	13,781,925	13,781,925	0
Federal Funds	0	0	0	0	0
Other Funds	15,587,316	15,587,316	15,587,316	15,587,316	0
TOTAL	45,917,972	46,354,903	29,369,241	29,369,241	0
Grants/Scholarships/Loans					
General Funds	642,768	642,768	642,768	642,768	0
Federal Funds	0	0	0	0	0
Other Funds	1,605,500	1,605,500	1,605,500	1,605,500	0
TOTAL	2,248,268	2,248,268	2,248,268	2,248,268	0
Regent's Pools					
General Funds	1,706,923	1,701,644	1,701,644	1,708,674	7,030
Federal Funds	0	0	0	0	0
Other Funds	19,249,981	19,249,981	19,249,981	17,753,593	(1,496,388)
TOTAL	20,956,904	20,951,625	20,951,625	19,462,267	(1,489,358)
System Requests					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	1,801,576	1,801,576	1,801,576	1,803,582	2,006
TOTAL	1,801,576	1,801,576	1,801,576	1,803,582	2,006
Other					
General Funds	450,000	450,000	450,000	450,000	0
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	450,000	450,000	450,000	450,000	0
Research Pool					
General Funds	4,072,951	4,072,951	4,072,951	4,072,951	0
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	4,072,951	4,072,951	4,072,951	4,072,951	0
South Dakota Scholarships					
General Funds	6,510,440	6,572,724	6,572,724	6,575,643	2,919
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	6,510,440	6,572,724	6,572,724	6,575,643	2,919
University of South Dakota					
General Funds	53,659,646	54,855,759	53,741,499	54,354,152	612,653
Federal Funds	13,553,651	13,553,651	13,553,651	13,425,333	(128,318)
Other Funds	111,281,659	110,789,114	110,789,114	108,625,769	(2,163,345)
TOTAL	178,494,956	179,198,524	178,084,264	176,405,254	(1,679,010)
University of South Dakota Law School					
General Funds	2,697,558	2,697,558	2,697,558	2,729,174	31,616
Federal Funds	91,567	91,567	91,567	42,716	(48,851)
Other Funds	3,904,151	3,904,151	3,904,151	3,692,912	(211,239)
TOTAL	6,693,276	6,693,276	6,693,276	6,464,802	(228,474)

BOARD OF REGENTS

USD School of Medicine

General Funds	32,304,212	32,304,212	32,304,212	32,727,247	423,035
Federal Funds	13,404,570	13,404,570	13,404,570	12,504,625	(899,945)
Other Funds	27,006,891	27,006,891	27,006,891	24,266,003	(2,740,888)
TOTAL	72,715,673	72,715,673	72,715,673	69,497,875	(3,217,798)

South Dakota State University

General Funds	73,518,165	75,306,757	73,679,056	74,515,552	836,496
Federal Funds	30,298,342	30,298,342	30,298,342	30,203,027	(95,315)
Other Funds	204,010,467	203,760,467	203,760,467	201,674,756	(2,085,711)
TOTAL	307,826,974	309,365,566	307,737,865	306,393,335	(1,344,530)

SDSU Extension

General Funds	11,032,235	11,032,235	11,032,235	11,166,609	134,374
Federal Funds	11,954,078	9,454,078	9,454,078	8,505,523	(948,555)
Other Funds	3,238,621	3,038,621	3,038,621	2,857,288	(181,333)
TOTAL	26,224,934	23,524,934	23,524,934	22,529,420	(995,514)

Agricultural Experiment Station

General Funds	15,897,987	15,897,987	15,897,987	16,095,153	197,166
Federal Funds	28,806,154	27,506,154	27,506,154	26,880,414	(625,740)
Other Funds	22,045,254	20,545,254	20,545,254	19,143,738	(1,401,516)
TOTAL	66,749,395	63,949,395	63,949,395	62,119,305	(1,830,090)

SD School of Mines and Technology

General Funds	25,640,442	25,983,724	25,605,382	25,897,229	291,847
Federal Funds	17,138,005	17,138,005	17,138,005	16,970,528	(167,477)
Other Funds	45,837,336	45,837,336	45,837,336	45,173,539	(663,797)
TOTAL	88,615,783	88,959,065	88,580,723	88,041,296	(539,427)

Northern State University

General Funds	17,560,226	17,956,259	17,586,960	17,784,056	197,096
Federal Funds	2,376,019	2,376,019	2,376,019	1,903,912	(472,107)
Other Funds	27,809,910	27,509,910	27,509,910	26,688,882	(821,028)
TOTAL	47,746,155	47,842,188	47,472,889	46,376,850	(1,096,039)

NSU - Statewide High School E-Learning

General Funds	4,290,614	4,290,614	4,290,614	4,338,071	47,457
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	4,290,614	4,290,614	4,290,614	4,338,071	47,457

Black Hills State University

General Funds	16,694,063	17,012,063	16,751,912	16,942,439	190,527
Federal Funds	5,578,792	5,578,792	5,578,792	4,862,803	(715,989)
Other Funds	32,416,304	30,616,304	30,616,304	29,814,125	(802,179)
TOTAL	54,689,159	53,207,159	52,947,008	51,619,367	(1,327,641)

Dakota State University

General Funds	16,262,125	16,539,313	16,303,144	16,486,539	183,395
Federal Funds	5,217,130	5,217,130	5,217,130	4,250,352	(966,778)
Other Funds	45,532,226	45,207,226	45,207,226	40,774,920	(4,432,306)
TOTAL	67,011,481	66,963,669	66,727,500	61,511,811	(5,215,689)

SD Services for the Deaf

General Funds	3,130,837	3,131,375	3,131,375	3,162,398	31,023
Federal Funds	0	0	0	0	0
Other Funds	993,673	493,673	493,673	443,729	(49,944)
TOTAL	4,124,510	3,625,048	3,625,048	3,606,127	(18,921)

BOARD OF REGENTS

SD School for the Blind and Visually Imp

General Funds	4,004,645	4,006,796	4,006,796	4,048,506	41,710
Federal Funds	93,908	93,908	93,908	94,724	816
Other Funds	512,778	412,778	412,778	366,238	(46,540)
TOTAL	4,611,331	4,513,482	4,513,482	4,509,468	(4,014)

DEPARTMENT TOTAL

General Funds	333,265,813	345,981,646	314,360,062	317,685,276	3,325,214
Federal Funds	134,565,382	130,765,382	130,765,382	120,105,596	(10,659,786)
Other Funds	574,324,838	568,857,293	568,857,293	547,308,297	(21,548,996)
TOTAL	1,042,156,033	1,045,604,321	1,013,982,737	985,099,169	(28,883,568)

BOARD OF REGENTS

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Board of Regents					
Board of Regents	10,206,190	461,639	7,036,407	17,704,236	56.2
DIVISION TOTAL	10,206,190	461,639	7,036,407	17,704,236	56.2
Maintenance and Repair					
Maintenance and Repair	13,781,925	0	15,587,316	29,369,241	0.0
DIVISION TOTAL	13,781,925	0	15,587,316	29,369,241	0.0
Grants/Scholarships/Loans					
Grants/Scholarships/Loans	642,768	0	1,605,500	2,248,268	0.0
DIVISION TOTAL	642,768	0	1,605,500	2,248,268	0.0
Regent's Pools					
Regent's Pools	1,708,674	0	17,753,593	19,462,267	8.3
DIVISION TOTAL	1,708,674	0	17,753,593	19,462,267	8.3
System Requests					
System Requests	0	0	1,803,582	1,803,582	1.0
DIVISION TOTAL	0	0	1,803,582	1,803,582	1.0
Other					
Other	450,000	0	0	450,000	0.0
DIVISION TOTAL	450,000	0	0	450,000	0.0
Research Pool					
Research Pool	4,072,951	0	0	4,072,951	0.0
DIVISION TOTAL	4,072,951	0	0	4,072,951	0.0
South Dakota Scholarships					
South Dakota Scholarships	6,575,643	0	0	6,575,643	0.0
DIVISION TOTAL	6,575,643	0	0	6,575,643	0.0
University of South Dakota					
University of South Dakota	54,354,152	13,425,333	108,625,769	176,405,254	1,071.9
DIVISION TOTAL	54,354,152	13,425,333	108,625,769	176,405,254	1,071.9
University of South Dakota Law School					
University of South Dakota Law School	2,729,174	42,716	3,692,912	6,464,802	34.3
DIVISION TOTAL	2,729,174	42,716	3,692,912	6,464,802	34.3
USD School of Medicine					
USD School of Medicine	32,727,247	12,504,625	24,266,003	69,497,875	354.1
DIVISION TOTAL	32,727,247	12,504,625	24,266,003	69,497,875	354.1
South Dakota State University					
South Dakota State University	74,515,552	30,203,027	201,674,756	306,393,335	1,599.7
DIVISION TOTAL	74,515,552	30,203,027	201,674,756	306,393,335	1,599.7
SDSU Extension					
SDSU Extension	11,166,609	8,505,523	2,857,288	22,529,420	182.4
DIVISION TOTAL	11,166,609	8,505,523	2,857,288	22,529,420	182.4
Agricultural Experiment Station					
Agricultural Experiment Station	16,095,153	26,880,414	19,143,738	62,119,305	204.3
DIVISION TOTAL	16,095,153	26,880,414	19,143,738	62,119,305	204.3
SD School of Mines and Technology					
SD School of Mines and Technology	25,897,229	16,970,528	45,173,539	88,041,296	443.4
DIVISION TOTAL	25,897,229	16,970,528	45,173,539	88,041,296	443.4

BOARD OF REGENTS

Northern State University

Northern State University	17,784,056	1,903,912	26,688,882	46,376,850	316.1
DIVISION TOTAL	17,784,056	1,903,912	26,688,882	46,376,850	316.1

NSU - Statewide High School E-Learning

NSU - Statewide High School E-Learning	4,338,071	0	0	4,338,071	40.9
DIVISION TOTAL	4,338,071	0	0	4,338,071	40.9

Black Hills State University

Black Hills State University	16,942,439	4,862,803	29,814,125	51,619,367	335.5
DIVISION TOTAL	16,942,439	4,862,803	29,814,125	51,619,367	335.5

Dakota State University

Dakota State University	16,486,539	4,250,352	40,774,920	61,511,811	344.8
DIVISION TOTAL	16,486,539	4,250,352	40,774,920	61,511,811	344.8

SD Services for the Deaf

SD Services for the Deaf	3,162,398	0	443,729	3,606,127	26.0
DIVISION TOTAL	3,162,398	0	443,729	3,606,127	26.0

SD School for the Blind and Visually Imp

SD School for the Blind and Visually Imp	4,048,506	94,724	366,238	4,509,468	43.6
DIVISION TOTAL	4,048,506	94,724	366,238	4,509,468	43.6

DEPARTMENT TOTAL

	317,685,276	120,105,596	547,308,297	985,099,169	5,062.5
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MILITARY

STAFFING LEVEL FTE:	116.4	116.4	116.4	116.4	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
<i>Adjutant General</i>					
General Funds	3,444,469	3,493,978	3,216,728	3,225,688	8,960
Federal Funds	10,306	10,306	10,306	0	(10,306)
Other Funds	29,254	49,254	49,254	49,254	0
TOTAL	3,484,029	3,553,538	3,276,288	3,274,942	(1,346)
<i>Army Guard</i>					
General Funds	4,344,824	4,385,747	3,294,706	3,302,062	7,356
Federal Funds	21,984,466	22,048,210	18,336,841	18,392,678	55,837
Other Funds	0	0	0	0	0
TOTAL	26,329,290	26,433,957	21,631,547	21,694,740	63,193
<i>Air Guard</i>					
General Funds	657,954	660,739	660,739	664,517	3,778
Federal Funds	8,543,991	8,566,834	8,566,834	8,622,407	55,573
Other Funds	0	0	0	0	0
TOTAL	9,201,945	9,227,573	9,227,573	9,286,924	59,351
<i>DEPARTMENT TOTAL</i>					
General Funds	8,447,247	8,540,464	7,172,173	7,192,267	20,094
Federal Funds	30,538,763	30,625,350	26,913,981	27,015,085	101,104
Other Funds	29,254	49,254	49,254	49,254	0
TOTAL	39,015,264	39,215,068	34,135,408	34,256,606	121,198

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
<i>Adjutant General</i>					
Adjutant General	3,225,688	0	49,254	3,274,942	5.3
DIVISION TOTAL	3,225,688	0	49,254	3,274,942	5.3
<i>Army Guard</i>					
Army Guard	3,302,062	18,392,678	0	21,694,740	63.1
DIVISION TOTAL	3,302,062	18,392,678	0	21,694,740	63.1
<i>Air Guard</i>					
Air Guard	664,517	8,622,407	0	9,286,924	48.0
DIVISION TOTAL	664,517	8,622,407	0	9,286,924	48.0
<i>DEPARTMENT TOTAL</i>					
TOTAL	7,192,267	27,015,085	49,254	34,256,606	116.4

VETERANS' AFFAIRS

STAFFING LEVEL FTE:	147.2	147.2	147.2	142.2	-5.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
<i>Veterans' Benefits and Services</i>					
General Funds	2,396,767	2,396,767	2,396,767	2,418,587	21,820
Federal Funds	285,483	285,483	285,483	288,531	3,048
Other Funds	61,080	61,080	61,080	61,080	0
TOTAL	2,743,330	2,743,330	2,743,330	2,768,198	24,868
<i>State Veterans' Home</i>					
General Funds	4,041,166	3,452,924	3,156,033	3,191,504	35,471
Federal Funds	3,188,035	3,171,810	3,136,354	3,171,057	34,703
Other Funds	6,968,067	6,812,018	6,812,018	6,856,236	44,218
TOTAL	14,197,268	13,436,752	13,104,405	13,218,797	114,392
<i>State Veterans' Cemetery</i>					
General Funds	176,721	176,721	176,721	178,065	1,344
Federal Funds	0	0	0	0	0
Other Funds	449,869	449,869	388,689	393,440	4,751
TOTAL	626,590	626,590	565,410	571,505	6,095
<i>DEPARTMENT TOTAL</i>					
General Funds	6,614,654	6,026,412	5,729,521	5,788,156	58,635
Federal Funds	3,473,518	3,457,293	3,421,837	3,459,588	37,751
Other Funds	7,479,016	7,322,967	7,261,787	7,310,756	48,969
TOTAL	17,567,188	16,806,672	16,413,145	16,558,500	145,355

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
<i>Veterans' Benefits and Services</i>					
Veterans' Benefits and Services	2,418,587	288,531	61,080	2,768,198	22.0
DIVISION TOTAL	2,418,587	288,531	61,080	2,768,198	22.0
<i>State Veterans' Home</i>					
State Veterans' Home	3,191,504	3,171,057	6,856,236	13,218,797	113.2
DIVISION TOTAL	3,191,504	3,171,057	6,856,236	13,218,797	113.2
<i>State Veterans' Cemetery</i>					
State Veterans' Cemetery	178,065	0	393,440	571,505	7.0
DIVISION TOTAL	178,065	0	393,440	571,505	7.0
<i>DEPARTMENT TOTAL</i>					
	5,788,156	3,459,588	7,310,756	16,558,500	142.2

CORRECTIONS

STAFFING LEVEL FTE:	981.0	1,087.6	1,087.6	1,067.6	-20.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Administration					
General Funds	6,540,177	6,513,390	6,513,390	6,569,920	56,530
Federal Funds	993,721	993,528	993,528	995,898	2,370
Other Funds	0	0	0	0	0
TOTAL	7,533,898	7,506,918	7,506,918	7,565,818	58,900
Adult Corrections					
General Funds	140,532,303	151,759,141	151,017,765	152,483,685	1,465,920
Federal Funds	555,879	555,861	555,861	559,861	4,000
Other Funds	5,315,533	5,304,138	5,304,138	5,330,968	26,830
TOTAL	146,403,715	157,619,140	156,877,764	158,374,514	1,496,750
Juvenile Corrections					
General Funds	13,323,356	11,598,280	13,399,522	13,534,354	134,832
Federal Funds	1,438,997	1,465,620	1,415,153	1,434,821	19,668
Other Funds	0	0	0	0	0
TOTAL	14,762,353	13,063,900	14,814,675	14,969,175	154,500
DEPARTMENT TOTAL					
General Funds	160,395,836	169,870,811	170,930,677	172,587,959	1,657,282
Federal Funds	2,988,597	3,015,009	2,964,542	2,990,580	26,038
Other Funds	5,315,533	5,304,138	5,304,138	5,330,968	26,830
TOTAL	168,699,966	178,189,958	179,199,357	180,909,507	1,710,150

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Administration					
Administration	6,569,920	995,898	0	7,565,818	33.0
DIVISION TOTAL	6,569,920	995,898	0	7,565,818	33.0
Adult Corrections					
Mike Durfee State Prison	32,700,922	259,499	0	32,960,421	224.0
State Penitentiary	39,373,303	95,296	131,900	39,600,499	317.0
Women's Prison	9,011,237	71,634	0	9,082,871	73.0
Pheasantland Industries	0	0	5,199,068	5,199,068	18.0
Rapid City Correctional Facility	12,235,032	0	0	12,235,032	117.0
Inmate Services	49,702,970	133,432	0	49,836,402	189.9
Parole Services	9,460,221	0	0	9,460,221	74.0
DIVISION TOTAL	152,483,685	559,861	5,330,968	158,374,514	1,012.9
Juvenile Corrections					
Juvenile Community Corrections	13,534,354	1,434,821	0	14,969,175	21.7
DIVISION TOTAL	13,534,354	1,434,821	0	14,969,175	21.7
DEPARTMENT TOTAL					
	172,587,959	2,990,580	5,330,968	180,909,507	1,067.6

HUMAN SERVICES

STAFFING LEVEL FTE:	557.9	557.9	557.9	557.9	0.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
Secretary					
General Funds	1,956,756	1,953,426	1,953,426	1,976,715	23,289
Federal Funds	1,788,696	1,776,769	1,776,769	1,800,440	23,671
Other Funds	5,032	3,537	3,537	3,930	393
TOTAL	3,750,484	3,733,732	3,733,732	3,781,085	47,353
Developmental Disabilities					
General Funds	145,051,799	160,094,086	149,558,239	151,492,460	1,934,221
Federal Funds	165,475,358	182,131,180	165,037,591	167,146,122	2,108,531
Other Funds	11,433,373	14,453,356	11,903,715	11,297,409	(606,306)
TOTAL	321,960,530	356,678,622	326,499,545	329,935,991	3,436,446
SDDC - Redfield					
General Funds	13,269,902	13,375,478	13,452,495	13,596,321	143,826
Federal Funds	13,845,333	13,780,524	13,540,729	13,692,730	152,001
Other Funds	1,117,488	857,224	857,224	857,224	0
TOTAL	28,232,723	28,013,226	27,850,448	28,146,275	295,827
Long Term Services and Support					
General Funds	164,657,254	184,546,624	170,822,874	173,516,704	2,693,830
Federal Funds	199,928,260	220,266,742	201,947,566	204,778,102	2,830,536
Other Funds	1,386,690	1,395,308	1,382,784	1,383,694	910
TOTAL	365,972,204	406,208,674	374,153,224	379,678,500	5,525,276
Rehabilitation Services					
General Funds	7,066,914	7,381,983	7,114,425	7,226,590	112,165
Federal Funds	22,639,946	23,407,012	23,018,962	23,222,116	203,154
Other Funds	2,446,330	2,456,130	2,446,235	2,452,031	5,796
TOTAL	32,153,190	33,245,125	32,579,622	32,900,737	321,115
Telecommunication Devices for the Deaf					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	1,301,680	1,301,680	1,301,680	1,301,680	0
TOTAL	1,301,680	1,301,680	1,301,680	1,301,680	0
Service to the Blind & Visually Impaired					
General Funds	1,146,293	1,150,218	1,141,700	1,156,222	14,522
Federal Funds	3,162,894	3,158,610	3,151,104	3,179,090	27,986
Other Funds	556,858	555,410	555,410	558,935	3,525
TOTAL	4,866,045	4,864,238	4,848,214	4,894,247	46,033
DEPARTMENT TOTAL					
General Funds	333,148,918	368,501,815	344,043,159	348,965,012	4,921,853
Federal Funds	406,840,487	444,520,837	408,472,721	413,818,600	5,345,879
Other Funds	18,247,451	21,022,645	18,450,585	17,854,903	(595,682)
TOTAL	758,236,856	834,045,297	770,966,465	780,638,515	9,672,050

HUMAN SERVICES

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Secretary					
Secretary	1,976,715	1,800,440	3,930	3,781,085	31.0
DIVISION TOTAL	1,976,715	1,800,440	3,930	3,781,085	31.0
Developmental Disabilities					
Developmental Disabilities	151,492,460	167,146,122	11,297,409	329,935,991	36.5
DIVISION TOTAL	151,492,460	167,146,122	11,297,409	329,935,991	36.5
SDDC - Redfield					
SDDC - Redfield	13,596,321	13,692,730	857,224	28,146,275	259.1
DIVISION TOTAL	13,596,321	13,692,730	857,224	28,146,275	259.1
Long Term Services and Support					
Long Term Services and Support	173,516,704	204,778,102	1,383,694	379,678,500	101.0
DIVISION TOTAL	173,516,704	204,778,102	1,383,694	379,678,500	101.0
Rehabilitation Services					
Rehabilitation Services	7,226,590	23,222,116	2,452,031	32,900,737	102.1
DIVISION TOTAL	7,226,590	23,222,116	2,452,031	32,900,737	102.1
Telecommunication Devices for the Deaf					
Telecommunication Devices for the Deaf	0	0	1,301,680	1,301,680	0.0
DIVISION TOTAL	0	0	1,301,680	1,301,680	0.0
Service to the Blind & Visually Impaired					
Service to the Blind & Visually Impaired	1,156,222	3,179,090	558,935	4,894,247	28.2
DIVISION TOTAL	1,156,222	3,179,090	558,935	4,894,247	28.2
DEPARTMENT TOTAL	348,965,012	413,818,600	17,854,903	780,638,515	557.9

RETIREMENT SYSTEM

STAFFING LEVEL FTE:	35.0	35.0	35.0	35.0	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
South Dakota Retirement System					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	6,824,326	6,537,548	6,537,548	6,857,241	319,693
TOTAL	6,824,326	6,537,548	6,537,548	6,857,241	319,693
DEPARTMENT TOTAL					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	6,824,326	6,537,548	6,537,548	6,857,241	319,693
TOTAL	6,824,326	6,537,548	6,537,548	6,857,241	319,693

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
South Dakota Retirement System					
South Dakota Retirement System	0	0	6,857,241	6,857,241	35.0
DIVISION TOTAL	0	0	6,857,241	6,857,241	35.0
DEPARTMENT TOTAL	0	0	6,857,241	6,857,241	35.0

PUBLIC UTILITIES COMMISSION

STAFFING LEVEL FTE:	31.2	31.2	31.2	31.2	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
Public Utilities Commission (PUC)					
General Funds	764,234	1,421,812	1,187,429	1,435,112	247,683
Federal Funds	421,955	421,672	421,672	426,370	4,698
Other Funds	4,218,537	3,554,043	3,788,426	3,590,951	(197,475)
TOTAL	5,404,726	5,397,527	5,397,527	5,452,433	54,906
DEPARTMENT TOTAL					
General Funds	764,234	1,421,812	1,187,429	1,435,112	247,683
Federal Funds	421,955	421,672	421,672	426,370	4,698
Other Funds	4,218,537	3,554,043	3,788,426	3,590,951	(197,475)
TOTAL	5,404,726	5,397,527	5,397,527	5,452,433	54,906

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
Public Utilities Commission (PUC)					
Public Utilities Commission (PUC)	1,435,112	426,370	3,590,951	5,452,433	31.2
DIVISION TOTAL	1,435,112	426,370	3,590,951	5,452,433	31.2
DEPARTMENT TOTAL					
	1,435,112	426,370	3,590,951	5,452,433	31.2

UNIFIED JUDICIAL SYSTEM

STAFFING LEVEL FTE:	618.7	623.7	619.7	619.7	0.0
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DIVISION SUMMARY:

	BUDGETED FY2026	REQUESTED FY2027	GOVERNOR'S RECOMMENDED FY2027	APPROPRIATED FY2027	APPROPRIATED VS RECOMMENDED
<i>State Bar Association - Info</i>					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	640,253	640,253	640,253	643,833	3,580
TOTAL	640,253	640,253	640,253	643,833	3,580
<i>Unified Judicial System</i>					
General Funds	65,189,561	65,697,628	65,347,675	66,478,899	1,131,224
Federal Funds	346,249	346,249	346,249	347,133	884
Other Funds	14,600,518	14,640,518	14,600,518	14,459,203	(141,315)
TOTAL	80,136,328	80,684,395	80,294,442	81,285,235	990,793
<i>Equal Access to Our Courts</i>					
General Funds	300,000	300,000	300,000	300,000	0
Federal Funds	0	0	0	0	0
Other Funds	200,000	200,000	200,000	200,000	0
TOTAL	500,000	500,000	500,000	500,000	0
<i>Indigent Legal Services</i>					
General Funds	1,454,402	1,454,402	1,454,402	1,465,489	11,087
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	1,454,402	1,454,402	1,454,402	1,465,489	11,087
<i>DEPARTMENT TOTAL</i>					
General Funds	66,943,963	67,452,030	67,102,077	68,244,388	1,142,311
Federal Funds	346,249	346,249	346,249	347,133	884
Other Funds	15,440,771	15,480,771	15,440,771	15,303,036	(137,735)
TOTAL	82,730,983	83,279,050	82,889,097	83,894,557	1,005,460

UNIFIED JUDICIAL SYSTEM

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
State Bar Association - Info					
State Bar Association - Info	0	0	643,833	643,833	3.0
DIVISION TOTAL	0	0	643,833	643,833	3.0
Unified Judicial System					
Supreme Court	3,621,773	0	512,532	4,134,305	21.0
Judicial Qualifications Commission	77,922	0	0	77,922	0.0
Court Administrator's Office	3,215,176	326,117	1,770,629	5,311,922	23.0
Judicial Training	0	0	659,653	659,653	1.0
Circuit Courts Operation	21,637,245	20,000	1,950,077	23,607,322	145.7
Clerks of Court Operations	15,587,039	0	656,924	16,243,963	200.6
Court Services Operations	20,784,468	1,016	333,042	21,118,526	189.4
Community Based Services	1,555,276	0	0	1,555,276	0.0
Information & Technology	0	0	8,576,346	8,576,346	29.0
DIVISION TOTAL	66,478,899	347,133	14,459,203	81,285,235	609.7
Equal Access to Our Courts					
Equal Access to Our Courts	300,000	0	200,000	500,000	0.0
DIVISION TOTAL	300,000	0	200,000	500,000	0.0
Indigent Legal Services					
Indigent Legal Services	1,465,489	0	0	1,465,489	7.0
DIVISION TOTAL	1,465,489	0	0	1,465,489	7.0
DEPARTMENT TOTAL	68,244,388	347,133	15,303,036	83,894,557	619.7

LEGISLATURE

STAFFING LEVEL FTE:	81.6	81.6	81.6	84.6	3.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
<i>Legislative Research Council</i>					
General Funds	9,566,903	9,613,198	9,531,882	10,049,065	517,183
Federal Funds	0	0	0	0	0
Other Funds	755,066	755,066	755,066	755,066	0
TOTAL	10,321,969	10,368,264	10,286,948	10,804,131	517,183
<i>Auditor General</i>					
General Funds	5,987,280	5,977,525	5,977,525	6,047,464	69,939
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	5,987,280	5,977,525	5,977,525	6,047,464	69,939
<i>DEPARTMENT TOTAL</i>					
General Funds	15,554,183	15,590,723	15,509,407	16,096,529	587,122
Federal Funds	0	0	0	0	0
Other Funds	755,066	755,066	755,066	755,066	0
TOTAL	16,309,249	16,345,789	16,264,473	16,851,595	587,122

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
<i>Legislative Research Council</i>					
Legislative Operations	10,049,065	0	0	10,049,065	41.6
Legislative Priority Fund	0	0	755,066	755,066	0.0
DIVISION TOTAL	10,049,065	0	755,066	10,804,131	41.6
<i>Auditor General</i>					
Auditor General	6,047,464	0	0	6,047,464	43.0
DIVISION TOTAL	6,047,464	0	0	6,047,464	43.0
<i>DEPARTMENT TOTAL</i>					
	16,096,529	0	755,066	16,851,595	84.6

ATTORNEY GENERAL

STAFFING LEVEL FTE:	218.0	221.0	219.0	220.0	1.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
Legal Services Program					
General Funds	7,790,770	8,059,014	7,790,770	7,977,250	186,480
Federal Funds	1,268,585	1,268,585	1,268,585	1,278,350	9,765
Other Funds	4,079,304	4,272,023	4,170,313	4,203,001	32,688
TOTAL	<u>13,138,659</u>	<u>13,599,622</u>	<u>13,229,668</u>	<u>13,458,601</u>	<u>228,933</u>
Criminal Investigation					
General Funds	12,315,436	12,861,597	12,315,436	12,429,296	113,860
Federal Funds	6,002,905	5,190,815	5,190,815	5,210,280	19,465
Other Funds	7,047,348	7,047,348	7,047,348	7,009,602	(37,746)
TOTAL	<u>25,365,689</u>	<u>25,099,760</u>	<u>24,553,599</u>	<u>24,649,178</u>	<u>95,579</u>
Law Enforcement Training					
General Funds	317,806	317,806	317,806	318,529	723
Federal Funds	499,793	0	0	0	0
Other Funds	3,031,262	3,031,262	3,031,262	3,050,683	19,421
TOTAL	<u>3,848,861</u>	<u>3,349,068</u>	<u>3,349,068</u>	<u>3,369,212</u>	<u>20,144</u>
911 Training					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	279,141	279,141	279,141	281,333	2,192
TOTAL	<u>279,141</u>	<u>279,141</u>	<u>279,141</u>	<u>281,333</u>	<u>2,192</u>
Insurance Fraud Unit - Info					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	347,848	347,848	347,848	351,077	3,229
TOTAL	<u>347,848</u>	<u>347,848</u>	<u>347,848</u>	<u>351,077</u>	<u>3,229</u>
DEPARTMENT TOTAL					
General Funds	20,424,012	21,238,417	20,424,012	20,725,075	301,063
Federal Funds	7,771,283	6,459,400	6,459,400	6,488,630	29,230
Other Funds	14,784,903	14,977,622	14,875,912	14,895,696	19,784
TOTAL	<u><u>42,980,198</u></u>	<u><u>42,675,439</u></u>	<u><u>41,759,324</u></u>	<u><u>42,109,401</u></u>	<u><u>350,077</u></u>

ATTORNEY GENERAL

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
Legal Services Program					
Legal Services Program	7,977,250	1,278,350	4,203,001	13,458,601	79.0
DIVISION TOTAL	7,977,250	1,278,350	4,203,001	13,458,601	79.0
Criminal Investigation					
Criminal Investigation	12,429,296	5,210,280	7,009,602	24,649,178	121.5
DIVISION TOTAL	12,429,296	5,210,280	7,009,602	24,649,178	121.5
Law Enforcement Training					
Law Enforcement Training	318,529	0	3,050,683	3,369,212	14.5
DIVISION TOTAL	318,529	0	3,050,683	3,369,212	14.5
911 Training					
911 Training	0	0	281,333	281,333	2.0
DIVISION TOTAL	0	0	281,333	281,333	2.0
Insurance Fraud Unit - Info					
Insurance Fraud Unit - Info	0	0	351,077	351,077	3.0
DIVISION TOTAL	0	0	351,077	351,077	3.0
DEPARTMENT TOTAL	20,725,075	6,488,630	14,895,696	42,109,401	220.0

SCHOOL AND PUBLIC LANDS

STAFFING LEVEL FTE:	7.0	7.0	7.0	7.0	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
Administration					
General Funds	903,910	992,717	903,717	923,235	19,518
Federal Funds	0	0	0	0	0
Other Funds	342,052	342,052	342,052	342,893	841
TOTAL	1,245,962	1,334,769	1,245,769	1,266,128	20,359
DEPARTMENT TOTAL					
General Funds	903,910	992,717	903,717	923,235	19,518
Federal Funds	0	0	0	0	0
Other Funds	342,052	342,052	342,052	342,893	841
TOTAL	1,245,962	1,334,769	1,245,769	1,266,128	20,359

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
Administration					
Administration	923,235	0	342,893	1,266,128	7.0
DIVISION TOTAL	923,235	0	342,893	1,266,128	7.0
DEPARTMENT TOTAL	923,235	0	342,893	1,266,128	7.0

SECRETARY OF STATE

STAFFING LEVEL FTE:	17.6	17.6	17.6	17.6	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
Secretary of State					
General Funds	1,637,986	1,689,124	1,596,365	1,617,900	21,535
Federal Funds	2,013,974	2,447,487	2,276,143	2,278,044	1,901
Other Funds	1,125,502	876,407	1,118,294	1,129,000	10,706
TOTAL	4,777,462	5,013,018	4,990,802	5,024,944	34,142
DEPARTMENT TOTAL					
General Funds	1,637,986	1,689,124	1,596,365	1,617,900	21,535
Federal Funds	2,013,974	2,447,487	2,276,143	2,278,044	1,901
Other Funds	1,125,502	876,407	1,118,294	1,129,000	10,706
TOTAL	4,777,462	5,013,018	4,990,802	5,024,944	34,142

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
Secretary of State					
Secretary of State	1,617,900	2,278,044	1,129,000	5,024,944	17.6
DIVISION TOTAL	1,617,900	2,278,044	1,129,000	5,024,944	17.6
DEPARTMENT TOTAL					
	1,617,900	2,278,044	1,129,000	5,024,944	17.6

STATE TREASURER

STAFFING LEVEL FTE:	46.0	49.0	47.0	49.0	2.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
<i>Treasury Management</i>					
General Funds	778,122	764,651	764,651	778,075	13,424
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	778,122	764,651	764,651	778,075	13,424
<i>Unclaimed Property - Info</i>					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	37,525,105	57,600,105	57,600,105	57,600,105	0
TOTAL	37,525,105	57,600,105	57,600,105	57,600,105	0
<i>Unclaimed Property Operations</i>					
General Funds	1,520,122	1,750,510	1,567,134	1,754,353	187,219
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	1,520,122	1,750,510	1,567,134	1,754,353	187,219
<i>Investment of State Funds</i>					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	13,098,938	12,961,776	12,961,776	13,116,962	155,186
TOTAL	13,098,938	12,961,776	12,961,776	13,116,962	155,186
<i>Performance Based Compensation</i>					
General Funds	0	0	0	0	0
Federal Funds	0	0	0	0	0
Other Funds	17,256,902	17,147,664	17,147,664	17,147,664	0
TOTAL	17,256,902	17,147,664	17,147,664	17,147,664	0
DEPARTMENT TOTAL					
General Funds	2,298,244	2,515,161	2,331,785	2,532,428	200,643
Federal Funds	0	0	0	0	0
Other Funds	67,880,945	87,709,545	87,709,545	87,864,731	155,186
TOTAL	70,179,189	90,224,706	90,041,330	90,397,159	355,829

STATE TREASURER

SUBTOTAL BY DIVISION:

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	FTE
<i>Treasury Management</i>					
Treasury Management	778,075	0	0	778,075	5.1
DIVISION TOTAL	778,075	0	0	778,075	5.1
<i>Unclaimed Property - Info</i>					
Unclaimed Property - Info	0	0	57,600,105	57,600,105	0.0
DIVISION TOTAL	0	0	57,600,105	57,600,105	0.0
<i>Unclaimed Property Operations</i>					
Unclaimed Property Operations	1,754,353	0	0	1,754,353	8.9
DIVISION TOTAL	1,754,353	0	0	1,754,353	8.9
<i>Investment of State Funds</i>					
Investment of State Funds	0	0	13,116,962	13,116,962	35.0
DIVISION TOTAL	0	0	13,116,962	13,116,962	35.0
<i>Performance Based Compensation</i>					
Performance Based Compensation	0	0	17,147,664	17,147,664	0.0
DIVISION TOTAL	0	0	17,147,664	17,147,664	0.0
DEPARTMENT TOTAL	2,532,428	0	87,864,731	90,397,159	49.0

STATE AUDITOR

STAFFING LEVEL FTE:	17.0	17.0	17.0	17.0	0.0
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DIVISION SUMMARY:

	<u>BUDGETED FY2026</u>	<u>REQUESTED FY2027</u>	<u>GOVERNOR'S RECOMMENDED FY2027</u>	<u>APPROPRIATED FY2027</u>	<u>APPROPRIATED VS RECOMMENDED</u>
State Auditor					
General Funds	1,937,695	1,937,695	1,937,695	1,959,646	21,951
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	1,937,695	1,937,695	1,937,695	1,959,646	21,951
DEPARTMENT TOTAL					
General Funds	1,937,695	1,937,695	1,937,695	1,959,646	21,951
Federal Funds	0	0	0	0	0
Other Funds	0	0	0	0	0
TOTAL	1,937,695	1,937,695	1,937,695	1,959,646	21,951

SUBTOTAL BY DIVISION:

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>	<u>FTE</u>
State Auditor					
State Auditor	1,959,646	0	0	1,959,646	17.0
DIVISION TOTAL	1,959,646	0	0	1,959,646	17.0
DEPARTMENT TOTAL	1,959,646	0	0	1,959,646	17.0

**APPROPRIATED FY2027
STATE EMPLOYEE COMPENSATION PLAN**

	<u>GENERAL FUNDS</u>	<u>FEDERAL FUNDS</u>	<u>OTHER FUNDS</u>	<u>TOTAL FUNDS</u>
MARKET ADJUSTMENT:	\$ 7,890,576	\$ 3,289,350	\$ 8,099,898	\$ 19,279,824

The Legislature adopted funding for all permanent state employees to receive an annual market adjustment of their salary or wage of 1.4%.

TOTAL INCREASE FOR ADOPTED STATE EMPLOYEE COMPENSATION PLAN:	<u>\$ 7,890,576</u>	<u>\$ 3,289,350</u>	<u>\$ 8,099,898</u>	<u>\$ 19,279,824</u>
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For FY2027, the components of the state employee compensation plan were adopted as a pool in the Bureau of Finance and Management to be distributed to agencies following the passage of the General Appropriations Act.

INFORMATIONAL BUDGETS CONTAINED IN THE GENERAL APPROPRIATIONS BILL

	ACTUAL FY 2024	ACTUAL FY 2025	BUDGETED FY 2026	REQUESTED FY 2027	LEGISLATURE'S RECOMMENDED FY 2027	RECOMMENDED INC/(DEC) FY 2027
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	739,842,094	856,272,036	978,547,140	979,152,596	944,975,754 (33,571,386)
Other Funds	675,795,125	695,159,684	716,572,987	740,749,321	723,175,741	6,602,754
Total	\$ 1,415,637,220	\$ 1,551,431,720	\$ 1,695,120,127	\$ 1,719,901,917	\$ 1,668,151,495 (\$ 26,968,632)
EXPENDITURE DETAIL:						
Personal Services	\$ 242,255,317	\$ 251,015,066	\$ 296,548,333	\$ 295,923,995	\$ 289,049,944 (\$ 7,498,389)
Operating Expenses	1,173,381,902	1,300,416,655	1,398,571,794	1,423,977,922	1,379,101,551 (19,470,243)
Total	\$ 1,415,637,220	\$ 1,551,431,720	\$ 1,695,120,127	\$ 1,719,901,917	\$ 1,668,151,495 (\$ 26,968,632)
Staffing Level FTE:	2,319.8	2,283.1	2,020.0	2,019.0	1,959.0 (61.0)

INFORMATIONAL BUDGETS

South Dakota Housing Development Authority
 SD Science & Technology Authority
 SD Ellsworth Development Authority
 South Dakota Building Authority
 SD Health & Educational Facilities Authority
 Education Enhancement Funding Corporation
 Risk Management Administration
 Risk Management Claims
 Lottery Instant and On-Line Operations
 Commission on Gaming
 American Dairy Association
 Wheat Commission
 Oilseeds Council
 Soybean Research and Promotion
 Brand Board
 Corn Utilization Council
 Board of Veterinary Medical Examiners
 SD Pulse Crops Council
 Division of Wildlife
 Wildlife Development and Improvement
 Snowmobile Trails Program
 Board of Counselor Examiners
 Board of Psychology Examiners
 Board of Social Work Examiners
 Board of Addiction & Prevention Professionals
 Board of Chiropractic Examiners
 Board of Dentistry
 Board of Hearing Aid Dispensers
 Board of Funeral Service
 Board of Medical and Osteopathic Examiners
 Board of Nursing
 Board of Nursing Home Administrators
 Board of Examiners in Optometry

Board of Pharmacy
 Board of Podiatry Examiners
 Board of Massage Therapy
 Board of Language and Speech Pathology
 Board of Certified Professional Midwives
 Board of Physical Therapy
 Board of Accountancy
 Board of Barber Examiners
 Cosmetology Commission
 Plumbing Commission
 Board of Technical Professions
 Electrical Commission
 Real Estate Commission
 Abstractors Board of Examiners
 SD Athletic Commission
 Trust Captive Insurance Company
 Highway Construction Contracts
 911 Coordination Board
 One-Call Notification Board
 Tuition and Fee Fund
 Board of Regents Research
 Army Guard
 Air National Guard
 Regulated Response Fund
 Livestock Cleanup
 Petroleum Release Fund
 PUC Administration
 Grain Warehouse
 Fixed Utilities
 Pipeline Safety
 State Bar Association
 Insurance Fraud Unit
 Unclaimed Property Fund

TOTAL STATE GOVERNMENT BUDGET
(Including Informational Budgets)

	Budgeted FY2026	Requested FY2027	Governor's Recommended FY2027	Legislative Appropriated FY2027	Appropriated vs. Recommended
GENERAL APPROPRIATIONS ACT:					
FUNDING SOURCE					
General Funds	\$ 2,497,062,293 ^A	\$ 2,689,771,522	\$ 2,513,715,225	\$ 2,543,617,040	\$ 29,901,815
Federal Funds	\$ 3,163,088,008 ^A	\$ 3,433,084,746	\$ 3,141,832,228	\$ 3,100,674,888	\$ (41,157,340)
Other Funds	\$ 1,774,938,204 ^A	\$ 1,807,419,918	\$ 1,786,506,083	\$ 1,827,806,388	\$ 41,300,305
TOTAL	\$ 7,435,088,505	\$ 7,930,276,186	\$ 7,442,053,536	\$ 7,472,098,316	\$ 30,044,780
STAFFING LEVEL FTE:	14,131.7 ^A	14,259.8	14,230.3	14,121.3	(109.0)
SPECIAL AND CONTINUING APPROPRIATIONS AND EXPENDITURE TRANSFERS:					
FUNDING SOURCE					
General Funds	\$ 92,344,878 ^B		\$ 7,723,478	\$ 7,723,478	\$ -
Federal Funds	\$ 536,800,000 ^B		\$ 6,000,000	\$ 6,000,000	\$ -
Other Funds	\$ 85,435,270 ^B		\$ 1,283,270	\$ 1,283,270	\$ -
TOTAL	\$ 714,580,148 ^B		\$ 15,006,748	\$ 15,006,748	\$ -
TOTAL STATE GOVERNMENT BUDGET:					
FUNDING SOURCE					
General Funds	\$ 2,589,407,171		\$ 2,521,438,703	\$ 2,551,340,518	\$ 29,901,815
Federal Funds	\$ 3,699,888,008		\$ 3,147,832,228	\$ 3,106,674,888	\$ (41,157,340)
Other Funds	\$ 1,860,373,474		\$ 1,787,789,353	\$ 1,829,089,658	\$ 41,300,305
TOTAL	\$ 8,149,668,653		\$ 7,457,060,284	\$ 7,487,105,064	\$ 30,044,780

^A Includes an increase of \$111,445,537 in total funds and 36.4 FTE from bills amending prior year appropriations.

^B Includes \$682,478,674 in emergency special appropriations passed by the 2026 Legislature and \$32,101,474 in continuous appropriations/transfers.

Additional details about bills amending prior year appropriations and emergency special appropriations can be found on pages 10-16.

The Governor's Budget in Brief, Fiscal Year 2027 and the total operating expenditures for state government listed above relate only to ongoing expenses of state government for a specified period of time. There are a number of other funds and state expenditures that flow through the central accounting system that are of a continuing or routine nature that do not appear in either this report or the [Governor's Budget Report](#) (Budget Book). Examples of the funds not listed in this document, but which are on the state's Central Accounting System, include:

City Sales Tax Clearing Account (SDCL 10-52-2): The Department of Revenue, in addition to collecting the state sales tax, collects the city and tribal sales tax. These revenues, upon collection, are distributed back to these governmental entities.

Motor Fuel Tax Refund Account (SDCL 10-47-70): Monthly transfers of motor fuel tax revenues, based on estimates by the Department of Revenue, are made to this account for purposes of making refunds to nonhighway fuel users.

Old Age and Survivors Insurance Accounts (SDCL 3-11): These accounts are the depository for state and local government employee contributions to Social Security. The federal government collects O.A.S.I. contributions from state government and all of the approximate 800 political subdivisions in South Dakota from these funds twice monthly.

South Dakota Retirement System Accounts (SDCL 3-12): Employee retirement contributions are deposited into and benefits are dispersed from these accounts.

South Dakota Building Authority (SDCL 5-12): Monies received by the Building Authority from lessees are received and then dispersed from this account to pay the principle and interest on bond issues and to cover administrative charges.

Examples of accounts administered by state agencies and quasi-state agencies that are not on the state Central Accounting System include:

South Dakota Housing Development Authority (SDCL 28-19): The Housing Development Authority maintains a special separate accounting system and does not deposit its funds in the state treasury.

South Dakota Unemployment Insurance Trust Account (SDCL 61-4-1): Administered by the Department of Labor and Regulation, this account receipts the contributions from public and private employers for the purpose of paying unemployment compensation claims.

Science and Technology Authority (SDCL 1-16H-4): The purpose of the authority is to foster and facilitate scientific and technological investigation, experimentation, and development by creating a mechanism through which laboratory, experimental, and development facilities may be acquired, developed, constructed, maintained, operated, and decommissioned. The authority is attached to the Governor's Office of Economic Development for reporting purposes.

