



# General Appropriations Bill and Cost Center Reporting

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*Joint Committee on Appropriations  
July 23, 2025*



# Improving Transparency and Accountability

- Enhance decision-making and ensure that financial operations are conducted with integrity.
- Leverage new system features within Project BISON to allow greater visibility and reporting mechanisms into detailed budget information.
- Joint effort between agencies, BFM, and legislative fiscal staff.

# Goals of Redesign

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Ensure accountability and transparency is within the appropriate vehicle – General Appropriations Act or Supplemental Reports.




Automate where possible – increasing frequency and accuracy of information without added staff time.



Design so that the legislature, citizens, and other stakeholders know how much funding is budgeted, where the funding is budgeted, and how much of the funding has been spent.

# Guidelines for Budget Units

- 
- Align the budget units with statutory provisions
  - Reflect operational accountability
  - Budget units should be meaningful, not excessive
  - Reduce budget units that have duplicative budgetary control
  - Leverage new system capabilities to better track data
  - Guidelines have resulted in identifying 219 budget units, an increase of 13%

# Preliminary Budget Unit Overview

- Several large budgets have a significant increase in budget units.
  - ✓ Social Services: 9 to 20
  - ✓ Transportation: 2 to 5
  - ✓ Corrections: 8 to 13
- Removed duplicative budget units that already had legislative controls in place.
- Realigned budget units to better reflect the activities within the budget units.

Department	Legacy	BISON
Agriculture and Natural Resources	19	20
Attorney General	5	5
Board of Regents	16	19
Bureau of Finance and Management	7	7
Bureau of Human Resources & Administration	10	7
Bureau of Information and Technology	6	6
Corrections	8	13
Education	11	12
Game, Fish, and Parks	6	6
Governor's Office	12	12
Health	20	20
Human Services	7	6
Labor and Regulation	16	16
Legislature	3	2
Military	3	4
Public Safety	6	8
Public Utilities Commission	1	4
Retirement System	1	1
Revenue	8	8
School and Public Lands	1	1
Secretary of State	1	1
Social Services	9	20
State Auditor	1	1
State Treasurer	5	5
Tourism	2	2
Transportation	2	5
Tribal Relations	1	1
Unified Judicial System	4	4
Veterans' Affairs	3	3
<b>Grand Total</b>	<b>194</b>	<b>219</b>

# Department of Social Services Example

- Budget units increase from 9 to 20
- Greater breakout of large, unique services
- Follows organizational and operational accountability

## Current State

Behavioral Health  
Board of Addiction & Prevent Prof - Info  
Board of Counselor Examiners - Info  
Board of Psychology Examiners - Info  
Board of Social Work Examiners - Info  
Children's Services  
DSS Administration  
Economic Assistance  
Medical Services

## Preliminary BISON Future

Board of Addiction & Prevent Prof - Info  
Board of Counselor Examiners - Info  
Board of Psychology Examiners - Info  
Board of Social Work Examiners - Info  
CBH Administration and Support Services  
CHB Treatment Services  
Child Support Enforcement  
Community Behavioral Health Prevention Services  
CPS Administration and Field Office  
CPS Placement and Support Services  
DSS Finance and Administration  
DSS Licensure and Accreditation  
Economic Assistance and Eligibility Determination  
Economic Assistance Energy and Community Assistance  
Economic Assistance SNAP  
Economic Assistance TANF Grant and Contracts  
Human Services Center  
Medical Services  
Medical Services Administration and Technology  
Operations and Technology



# Department of Corrections Example

- Budget units increase from 8 to 13
- Provides more detail and accountability
- Follows organizational and operational accountability

## Current State

DOC Administration  
Inmate Services  
Juvenile Community Corrections  
Mike Durfee State Prison  
Parole Services  
Pheasantland Industries  
State Penitentiary  
Women's Prison

## Preliminary BISON Future

Clinical Services  
DOC Administration  
Jameson Prison  
Juvenile Community Corrections  
Mike Durfee State Prison  
Parole Services  
Pheasantland Industries  
Rapid City Correctional Facility  
Rapid City Minimum Center  
Sioux Falls Minimum Center  
State Penitentiary  
Women's Prison  
Yankton Minimum Center

# Cost Centers



Provides greater details within the budget unit



Cost centers should be germane to the budget unit and support the purpose of the budget unit



Would be used as a supplement to the general bill, with details reported to the legislature, citizens, and other stakeholders



# Department of Corrections Reporting Example

## Mike Durfee State Prison

Mike Durfee State Prison (MDSP) is a level III correctional facility that primarily houses medium and minimum-restricted custody level, male offenders in Springfield, South Dakota. As a former college campus, MDSP has a bed capacity of 963 with four dormitory style housing units and one barracks style housing unit. The facility has a focus on vocational and industrial programs and is home to the Governor's House Project managed by the South Dakota Housing Development Authority. Springfield Vocational Industries is also housed at MDSP and includes welding, auto body, auto mechanics, horticulture, and construction technology.

	FY2023 Actuals	FY2024 Actuals	FY2025 Budget	FY2026 Recommendation	FY2026 vs. FY2025
<b>Fund Source:</b>					
General Funds	17,557,090	21,395,264	21,310,235	21,394,329	84,094
Federal Funds	54,499	81,006	92,619	92,619	-
Other Funds	-	-	-	-	-
<b>Total</b>	<b>\$ 17,611,589</b>	<b>\$ 21,476,270</b>	<b>\$ 21,402,854</b>	<b>\$ 21,486,948</b>	<b>\$ 84,094</b>
<b>Expenditure Detail:</b>					
Personal Services	11,819,449	13,312,162	14,237,612	14,237,612	-
Operating Expenses	5,792,139	8,164,108	7,165,242	7,249,336	84,094
<b>Total</b>	<b>\$ 17,611,589</b>	<b>\$ 21,476,270</b>	<b>\$ 21,402,854</b>	<b>\$ 21,486,948</b>	<b>\$ 84,094</b>
<b>Full-Time Equivalent</b>	<b>124.89</b>	<b>137.68</b>	<b>160.00</b>	<b>160.00</b>	<b>-</b>

### Recommended Budget Adjustments:

- Increase of \$132,583 in general funds for changes in utilities based on EnergyCap projections.
- Decrease of \$4,355 in general funds for food services based upon offender population.
- Decrease of \$44,134 in general funds to reduce employee travel and decreased inmate transportation costs.

Cost Centers	Description
Administration	Responsible for overseeing the daily operations and management of the facility, ensuring staff adhere to policies and procedures, and maintaining compliance with DOC policy, state law, and federal regulations.
Offender Services	Provides educational, vocational, and therapeutic programs to help offenders develop skills and prepare for reintegration into society, as well as providing food and clothing services for
Security Operations	Maintains order and safety to ensure the secure confinement of offenders and protection of staff and visitors. Controlled movement, housing assignments, and access control of the secure entry points are included.
Physical Plant	Manages the upkeep and maintenance of the correctional facility including infrastructure, equipment, and supplies ensuring the facility meets safety and health standards.

Funding by Cost Center:	FY2023 Actuals	FY2024 Actuals	FY2025 Budget	FY2026 Recommendation	FY2026 vs. FY2025
Administration	1,254,268	2,372,886	1,595,191	1,592,557	(2,634)
Offender Services	3,320,865	4,388,173	4,570,829	4,566,474	(4,355)
Security Operations	10,315,729	11,919,793	12,409,907	12,395,407	(14,500)
Physical Plant	2,720,726	2,795,418	2,826,927	2,932,510	105,583
<b>Total</b>	<b>\$ 17,611,589</b>	<b>\$ 21,476,270</b>	<b>\$ 21,402,854</b>	<b>\$ 21,486,948</b>	<b>\$ 84,094</b>

FY2026 Funding by Source:	General	Federal	Other	Total
General Fund	21,394,329	-	-	21,394,329
Adult Basic	-	92,619	-	92,619
<b>Total</b>	<b>\$ 21,394,329</b>	<b>\$ 92,619</b>	<b>\$ -</b>	<b>\$ 21,486,948</b>

## Budget Unit Information

### Mike Durfee State Prison

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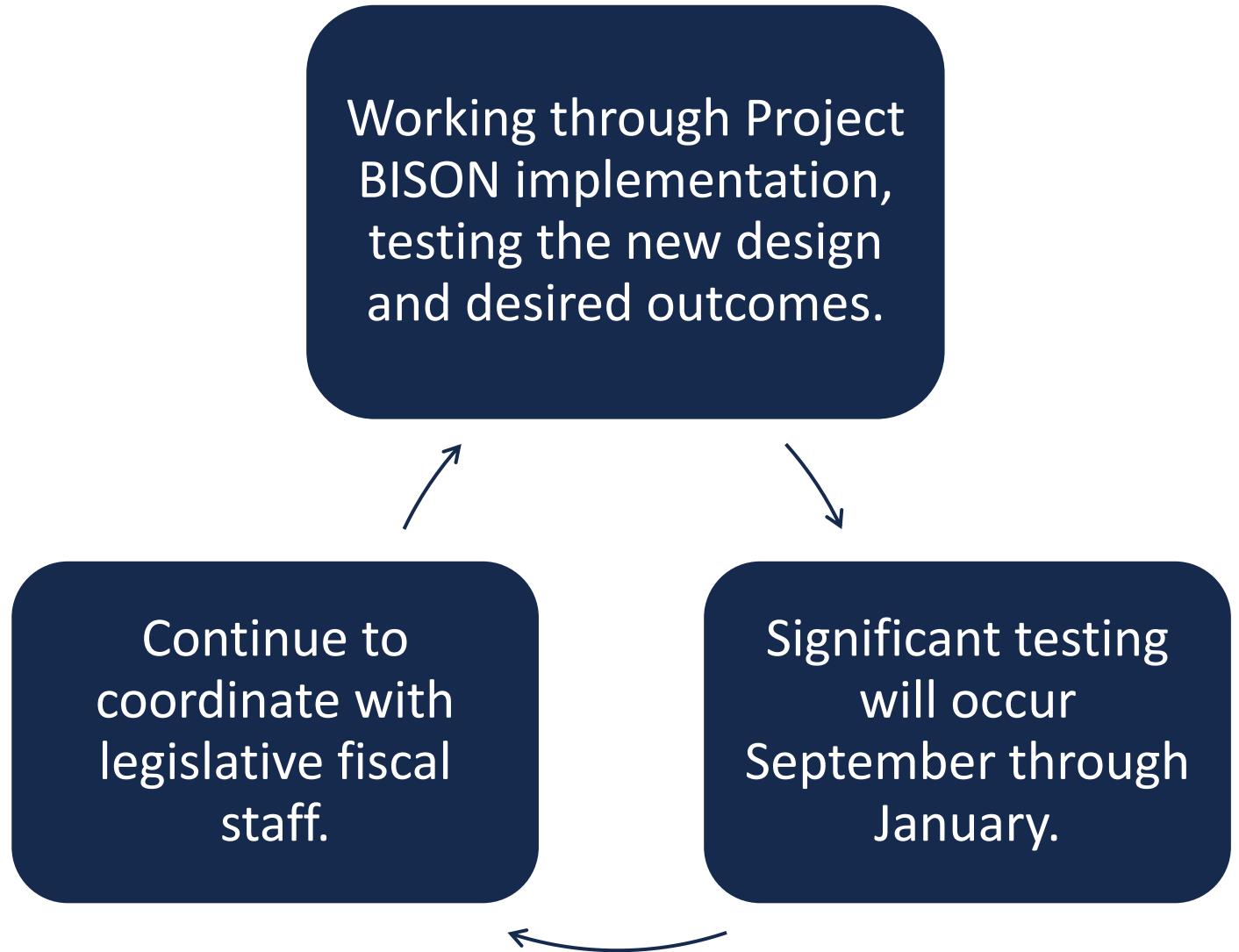
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# Ongoing Efforts



A low-angle photograph of the South Dakota State Capitol building, showing its grand neoclassical architecture with tall columns and a large dome. The words "SOUTH DAKOTA" are visible on the pediment above the columns. The sky is clear blue.

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Subcommittee*

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