

SOUTH DAKOTA LEGISLATIVE RESEARCH COUNCIL

2026 South Dakota Legislature

FISCAL NOTE 2026-FN78C

FY 2026 Expenditures	FTE	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS
Original FY 2026 Budget Approved in the 2025 Session	14,095.3	2,462,985,115	3,111,568,057	1,725,344,047	7,299,897,219
SB 78 Increased/(Decreased) Expenditures	36.4	34,077,178	38,254,013	39,114,346	111,445,537
FY 2026 General Appropriations Act as Impacted by SB 78 (Introduced)	14,131.7	2,497,062,293	3,149,822,070	1,764,458,393	7,411,342,756

SB78, An Act to revise the General Appropriations Act for fiscal year 2026.

FY 2026 Revenues	General Fund Revenues
Original FY 2026 General Fund Receipts - Adopted in 2025 Session	2,462,985,115
SB 78 (Introduced) Additional On-Going General Fund Receipts	16,586,555
SB 78 (Introduced) One-Time General Fund Receipts	104,358,337
FY 2026 General Fund Receipts - as Impacted by SB 78	2,583,930,007

DESCRIPTION	FTE	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	BILL SEC.
Office of the Governor - Governor's Office of Economic Development - Community Development Disaster Recovery			15,375,000		15,375,000	2 (3)
Office of the Governor - Governor's Office of Economic Development - Nuclear Energy Study		300,000			300,000	2 (3)
Bureau of Finance and Management (BFM) - Employee Compensation and Billing Pools - Bureau Billings		741,895	701,626	1,446,680	2,890,201	3 (5)
Bureau of Human Resources and Administration (BHRA) - Central Services - Legal Services		6,377		690,895	697,272	4 (2-10)
Bureau of Human Resources and Administration (BHRA) - Central Services - Utilities				119,025	119,025	4 (2)
Bureau of Human Resources and Administration (BHRA) - Statewide Maintenance and Repair - Maintenance and Repair		11,209,269			11,209,269	4 (4)
Bureau of Information and Telecommunications (BIT) - Data Centers - Bureau of Information and Technology Contractual Increases				1,675,343	1,675,343	5 (1-3)
Bureau of Information and Telecommunications (BIT) - Data Centers - Legal Services		16,663		239,686	256,349	5 (1-6)
Bureau of Information and Telecommunications (BIT) - Data Centers - Mainframe Study				350,000	350,000	5 (1)
Bureau of Information and Telecommunications (BIT) - South Dakota Public Broadcasting - South Dakota Public Broadcasting		296,053		(296,053)		5 (4)
Bureau of Information and Telecommunications (BIT) - South Dakota Public Broadcasting - SDPB Tower Equipment			3,369,449		3,369,449	5 (4)
Bureau of Information and Telecommunications (BIT) - BIT				1,100,000	1,100,000	5 (5)

DESCRIPTION	FTE	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	BILL SEC.
Administration - Other Fund Expenditure Authority						
Revenue - Business Tax - Nicotine Product Regulation (SB221)		292,000			292,000	6 (2)
Revenue - Motor Vehicles - Motor Vehicle Registration Kiosks				180,000	180,000	6 (3)
Revenue - Property Taxes - Property Tax Software		148,320			148,320	6 (4)
Agriculture and Natural Resources - Administration, Secretary of Agriculture - Federal Fund Expenditure Authority			1,400,000		1,400,000	7 (1-2)
Agriculture and Natural Resources - Agricultural and Environmental Services - Realignment						7 (2-15)
Tourism - Tourism - Budget Transfer for Finance Officer						8 (1)
Game, Fish and Parks - State Parks and Recreation - Development and Improvement - Parks and Recreation Capital Development				2,500,000	2,500,000	9 (5)
Social Services - Administration, Secretary of Social Services - Realignment						11 (1-5)
Social Services - Economic Assistance - Community Engagement Work Requirement Implementation		450,000	4,050,000		4,500,000	11 (2)
Social Services - Medical Services - Medicaid Utilization		(7,000,000)	(7,441,923)		(14,441,923)	11 (3)
Social Services - Behavioral Health - Opioid Prevention Grants				9,000,000	9,000,000	11 (5)
Social Services - Behavioral Health - Utilities		13,370			13,370	11 (5)
Health - Administration, Secretary of Health - Department of Health Administrative Costs		960,329			960,329	12 (1)
Health - Tobacco Prevention - Additional authority to spend tobacco prevention funds.				200,000	200,000	12 (5)
Labor and Regulation - Administration, Secretary of Labor - Federal Fund Expenditure Authority			(867,000)		(867,000)	13 (1)
Transportation - General Operations - Align budget with anticipated FTE utilization	11.0			816,446	816,446	14 (1)
Transportation - General Operations - Realign budget with anticipated FTE utilization. Less OE due to mild winter				(816,446)	(816,446)	14 (1)
Education - State Aid to General Education - State Aid to General Education Revision		(15,547,891)			(15,547,891)	15 (3-5)
Education - Technical Colleges - Maintenance and Repair		1,599,725			1,599,725	15 (8)
Education - Technical Colleges - Technical Colleges Equipment		4,317,384			4,317,384	15 (8)
Education - Technical Colleges - Technical Colleges Formula		1,461,043			1,461,043	15 (8)
Education - Education Resources - Federal Fund Expenditure Authority			381,453		381,453	15 (9)
Public Safety - Highway Patrol - Federal Fund Expenditure Authority			132,000		132,000	16 (2)
Public Safety - Highway Patrol - Realignment						16 (2)
Public Safety - Criminal Justice Services - Other Fund Expenditure Authority				1,904,352	1,904,352	16 (4-5)
Board of Regents - Board of Regents Central Office - Maintenance and Repair		16,696,564			16,696,564	17 (1)
Board of Regents - Board of Regents Central Office - Cybersecurity Technology		2,750,000			2,750,000	17 (1)
Board of Regents - South Dakota Scholarships - Opportunity scholarship adjustment.		(62,284)			(62,284)	17 (3)
Board of Regents - University of South Dakota - Board of Regents Other Fund Expenditure Authority	19.0			13,994,545	13,994,545	17 (4-15)

DESCRIPTION	FTE	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	BILL SEC.
Board of Regents - University of South Dakota - Utilities		668,661			668,661	17 (4-16)
Board of Regents - University of South Dakota School of Medicine - Realignment						17 (6)
Board of Regents - South Dakota State University - SDSU authority for SPL expenses that are going to be used for educational expenses.				250,000	250,000	17 (7)
Board of Regents - SDSU Extension - SDSU Ext. Authority for outreach programming and paying for staff while waiting for grant awards.				200,000	200,000	17 (8)
Board of Regents - SDSU Extension - SDSU Ext. Authority for increased extension programming.			2,500,000		2,500,000	17 (8)
Board of Regents - Agricultural Experiment Station - SDSU AES for increased costs of livestock production.				1,500,000	1,500,000	17 (9)
Board of Regents - Agricultural Experiment Station - SDSU AES authority for startup programs at AES.			1,300,000		1,300,000	17 (9)
Board of Regents - Northern State University - NSU authority for food services, nursing program costs, and instructional supplies				300,000	300,000	17 (11)
Board of Regents - Black Hills State University - BHSU authority for paying for the purchases of furniture at the West River Health Sciences addition.				400,000	400,000	17 (13)
Board of Regents - Black Hills State University - BHSU authority for paying for the purchases of furniture at the West River Health Sciences addition				1,400,000	1,400,000	17 (13)
Board of Regents - Dakota State University - DSU authority for software expenses and material expenses.				325,000	325,000	17 (14)
Board of Regents - SD School for the Blind and Visually Impaired - SDSBVI authority for playground equipment installation.				100,000	100,000	17 (16)
Military - Army Guard - Maintenance and Repair		1,128,394	3,690,279		4,818,673	18 (2)
Military - Army Guard - Utilities		23,329	73,001		96,330	18 (2-3)
Veterans' Affairs - State Veterans' Home - Utilities				12,238	12,238	19 (2)
Veterans' Affairs - State Veterans' Home - Veterans' Home Operating Expenses		936,814		175,000	1,111,814	19 (2)
Veterans' Affairs - State Veterans' Cemetery - Veterans' Cemetery Equipment				90,475	90,475	19 (3)
Corrections - Mike Durfee State Prison - Food Services		321,959			321,959	20 (2-4)
Corrections - Mike Durfee State Prison - Utilities		(417,608)			(417,608)	20 (2-4)
Corrections - State Penitentiary - Department of Corrections Security Equipment		555,148			555,148	20 (3)
Corrections - State Penitentiary - Realignment	(20.0)					20 (3-6)
Corrections - Women's Prison - Hughes County Jail Contract		672,269			672,269	20 (4)
Corrections - Women's Prison - Rapid City Correctional Facility	26.4	2,384,715			2,384,715	20 (4)
Corrections - Inmate Services - Offender Healthcare		344,446			344,446	20 (6)
Corrections - Juvenile Community Corrections - Community Corrections Placements		(1,417,608)	(327,882)		(1,745,490)	20 (8)
Human Services - Administration, Secretary of Human Services - Realignment						21 (1-7)

DESCRIPTION	FTE	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	BILL SEC.
Human Services - Developmental Disabilities - Department of Human Services Utilization Adjustment		10,850,992	12,411,532	1,714,954	24,977,478	21 (2-4)
Human Services - Developmental Disabilities - CHOICES utilization.		1,190,058	1,271,945		2,462,003	21 (2)
Human Services - Developmental Disabilities - ICF utilization.		(110,450)	(386,584)	(263,659)	(760,693)	21 (2)
Human Services - Developmental Disabilities - Family Support 360 utilization.		(717,227)	(670,254)		(1,387,481)	21 (2)
Human Services - South Dakota Developmental Center - Redfield - South Dakota Developmental Center Security Camera Upgrade				260,264	260,264	21 (3)
Human Services - South Dakota Developmental Center - Redfield - Utilities		1,955	2,078		4,033	21 (3)
Human Services - Long Term Services and Supports - Homemaker Services Funding Adjustment		(284,467)		284,467		21 (4)
Human Services - Long Term Services and Supports - In-Home Services utilization.		(555,406)	(688,929)	15,648	(1,228,687)	21 (4)
Human Services - Long Term Services and Supports - Nursing Home utilization.		427,540	539,308		966,848	21 (4)
Human Services - Long Term Services and Supports - Assisted Living utilization.		(489,622)	(627,483)		(1,117,105)	21 (4)
Unified Judicial System - Unified Judicial System - Other Fund Expenditure Authority				385,000	385,000	24 (2)
Unified Judicial System - Unified Judicial System - Treatment Courts		(257,852)			(257,852)	24 (2)
Unified Judicial System - Unified Judicial System - HB 1015 failed.				(385,000)	(385,000)	24 (2)
Legislative Branch - Legislative Operations - Legislative Video Streaming		35,021			35,021	25 (1)
Office of the Attorney General - Legal Services Program - Realignment			754,514	(754,514)		26 (1-2)
Office of the Attorney General - Criminal Investigation - Federal Fund Expenditure Authority			1,311,883		1,311,883	26 (2-3)
Secretary of State - Secretary of State - Public Availability of Information Contained in Certain Records (HB 1084)		24,800			24,800	28 (1)
State Treasurer - Unclaimed Property Operations - Full-Service Brokerage Contract		112,500			112,500	29 (3)
Increased One-Time Revenues						
- Bank Franchise Tax Prior Year Revenue -		25,923			25,923	
- Transfer in from Budget Reserves -		98,028,526			98,028,526	
- Transfer in from Unclaimed Property Trust Fund -		6,303,888			6,303,888	
Total Changes to Revenues in FY 2026 General Appropriations Act		104,358,337			104,358,337	
Transfers from the General Fund						
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 Transfers from the General Fund in FY 2026 General Appropriations Act		14,600,000			14,600,000	

APPROVED BY: /s/ John McCullough

DATE: 4/20/2026

Director, Legislative Research Council

SB78 revise the General Appropriations Act for fiscal year 2026.