

South Dakota Legislative Budget Handbook



Division of Fiscal and Program Analysis

November 6, 2016

Last Updated December 7, 2020



This guide was developed with information provided by staff members of the South Dakota Legislative Research Council, issue memos written by previous LRC staff members, information from other state legislative budget and fiscal offices, and excerpts from the Alaska Legislative Finance Divisions' *The Swiss Army Guide to Budgets*. Our sincere thanks to those who shared their vast wisdom from the trenches.

Table of Contents

The South Dakota Legislative Budget Handbook is designed to provide legislators, interns, and other interested parties with information on the appropriations (budget) process.

LRC Division of Fiscal Analysis	2
Budget Process.....	5
Budget Process Flowchart	6
Pre-Session Activity	7
Session Activity.....	11
Post-Session Activity	14
Other Information.....	19
Appropriations Bills	19
Budget Structure.....	21
Sources and Uses Scorecard	25
Fiscal Notes.....	26
Prison/Jail Cost Estimate Statements.....	26
Glossary.....	28

LRC Division of Fiscal and Program Analysis

The primary function of the Legislative Research Council's fiscal and program analysis staff is to provide budget and revenue analysis to the Legislature and conduct evaluations of programs and activities of state agencies.

The Division of Fiscal and Program Analysis provides the Legislature with a nonpartisan fiscal staff. The division's fiscal and program analysts, under the supervision of the Chief Budget and Program Analyst, provide technical analysis and evaluation of agency budgets and programs and legislative proposals.

LRC fiscal and program analysts operate under a policy of confidentiality. All budget work and personal requests by legislators and interns are confidential until released by the requestor or discussed at a public meeting. The LRC fiscal and program analysts respond to requests for information from all legislators; analysts provide similar information in response to similar requests.

The primary function of the LRC fiscal and program analyst is to support the Joint Committee on Appropriations (JCA) during the development of the state budget. LRC analysts:

- Develop and maintain working relationships with committee members, agency personnel, and other interested parties;
- Understand and evaluate programs, policies, and proposals, and provide a detailed analysis of each agency budget to the JCA;
- Provide staff to the House Committee on Appropriations, Senate Committee on Appropriations, and Joint Committee on Appropriations;
- Monitor legislation with fiscal implications and report on the impacts to the total budget;
- Provide revenue estimates during session and the interim;
- Perform special analysis of agencies, programs, and issues when directed; and
- Respond to information requests from *all* legislators.

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Specialized Duties

In addition to specific agency budget assignments, individual analysts are responsible for various statewide issues. Specific agency assignments and specialized duties of each analyst are listed in this section.

- **General Appropriations Bill:** Coordinate development of the state's operating budget by compiling individual agency budgets into one General Appropriations Bill.
- **Supplemental Appropriation Bills:** Monitor supplemental appropriation bills (legislation amending prior session General Appropriations Bill) and provide analysis on the expenditure requests and updates on revenue impacts.
- **Revenue Estimate:** Provide staff expertise and analysis on revenues, taxation, and trust fund issues. Generate a two-year revenue estimate, by revenue source, during the legislative session and an updated one-year revenue estimate by July 31st of each year.
- **Prison/Jail Population Cost Estimate Statements:** Prepare Prison/Jail Population Impact Statements for any bill or amendment, except misdemeanor penalties, that may impact state prison or county jail populations. Track all bills to ensure the statements are completed and available when required.
- **Sources and Uses Scorecard:** Prepare and update a cumulative total of all legislation currently in-play. The "Scorecard" itemizes all revenues and expenses as they affect the current fiscal year and the next fiscal year.
- **Fiscal Notes:** Prepare estimates to show the financial impact of legislation that has an effect on the on the revenues, expenditures, or fiscal liability of the state or any political subdivision of the state.
- **Board Papers Information System:** Provide support for members who use Board Papers to track information gathered through budget hearings and other sources.

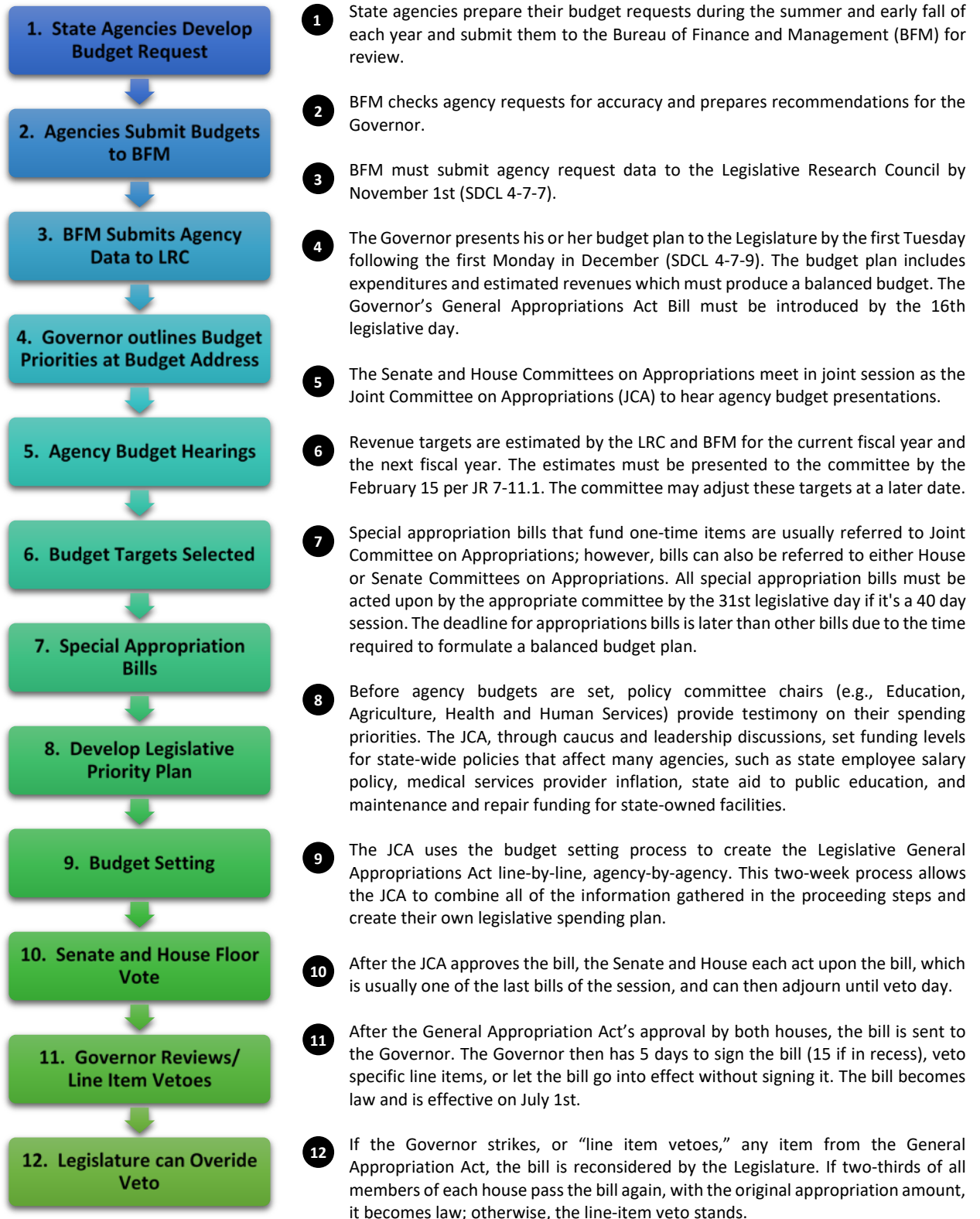
The Budget Process

South Dakota's budget process is ongoing, cyclical, and involves all branches of government. Those involved in the budget process deal with different references of time – looking backward to gain from experience, implementing and monitoring the current year budget, and planning for future public needs. Preparation of the budget begins long before the legislature convenes. This chapter breaks the budget preparation process into three distinct phases:

- ❶ Pre-Session Activity**
- ❷ Session Activity**
- ❸ Post-Session Activity**

Before delving into the details of each phase, let's look at a diagram of the typical budget process on the next page.

Budget Process Flowchart



① Budget Process: Pre-Session Activity

Agency Budget Requests

The budget process begins in early summer with each state agency assessing its budgetary needs for the next fiscal year. Internal agency budget meetings refine the initial budgetary assessment and result in the agency's official budget request submitted to the Bureau of Finance and Management (BFM) by the end of August. Departments usually request the funds necessary to continue current program levels (existing staff and operating expenses, debt service, and formula driven programs), but an agency budget may include new or expanded programs and possibly consolidation, reduction, or elimination of existing programs.

As per SDCL 4-7-7, BFM delivers a copy of the agency requests to the LRC no later than November 1st each year. LRC fiscal and program analysts begin their preliminary analysis.

Governor's Budget Recommendation

After agency budget requests are submitted to BFM, the BFM budget analysts review the budget requests and make recommendations to the Commissioner of BFM, also referred to as the State Budget Officer. At this point, the Commissioner of BFM, along with the budget analysts, shape the state budget from the agency budget requests and the available revenues. This recommendation, after some consultation with the agency heads, is delivered to the Governor. The Governor then makes the final decision on the budget based upon the Governor's agenda, the BFM recommendation, and meetings with BFM and the agency heads. This final decision is usually completed shortly before Thanksgiving.

By the first Tuesday following the first Monday in December, the Governor must submit the proposed budget plan and capital budget to the Legislature. At that time, the Governor releases detailed budget information in two ways: on the BFM web site (bfm.sd.gov) and in a set of books referred to as the *Governor's Budget* and the smaller *Summary of the Governor's Budget*.

Legislative Research Council's Analysis of the Governor's Budget Recommendation

When the recommended budget is received from BFM, the LRC staff begin their review and analysis. When the analysis is complete, the Division of Fiscal and Program Analysis publishes documents to aid Legislators in understanding the budget.

The *Budget Briefing Document* is created for each agency. These documents contain a narrative overview of the major changes in each budget and are the primary documents used by the committee to review the Governor's budget. The information is summarized by each budget unit and includes budget figures for the two prior years, current year, and the requested year.

A *Pre-Session Briefing* is another tool to help inform the Appropriations Committee of budget issues and developments. The briefing is coordinated by the LRC and

usually takes place after the Governor's Budget Address before session begins. The briefing can be likened to a staff meeting between management and employees.

How the Division of Fiscal and Program Analysis Conducts a Detailed Analysis of the Governor's Recommended Budget

The analysts talk to other LRC staff previously assigned to the budget to become acquainted with past approaches to the analysis and committee decision-making process.

Analyze programs as well as the funding levels.

The typical base for funding comparisons is the amount approved by the Legislature in the previous session adjusted by the salary policy and any transfers approved during the interim. This benchmark information is available for each budget unit.

When reviewing a program's funding, consider the following:

1. Is it consistent with the existing approved level?
2. Does it include expenditures that were originally approved on a nonrecurring basis?
3. Are there existing activities that may be less essential than new programs or expansions?
4. Are there activities that should be eliminated or would be better performed by another agency (state or local)?
5. For any requested increases in funding or FTE, what would be the impact of it not being granted?

When reviewing a requested increase in FTE, consider the following:

1. Is the workload increase self-generated, i.e., are activity levels controllable by the agency, or do they truly reflect increased demand by the public or other beneficiaries?

2. Is the proposed volume consistent with workload patterns of recent years and adequately justified?
3. Are the levels of staff, support costs, and facilities accurately related to workload/staffing ratios, economies of scale, and/or seasonal peaks/valleys? The existing capacity to absorb increased workload should be considered first.
4. What is the impact if the FTE is not approved? What if the requested service level is not provided?

When reviewing programs consider the following:

Program Adjustments:

1. Was a prior year increment intended for continuation or was it considered a one-time measure to meet a need that is no longer critical?

New Programs:

1. The appropriateness of the agency to perform the service—is it presently provided by, or should it be provided by, another state agency, local entity, or private organization?
2. Are there revenue sources that may be available to defray the costs of implementing the new program, i.e., user fees?

Conducting a Detailed Analysis of the Governor's Budget Request, cont.

Program Improvements:

1. What is the product or effect?
 2. Why is it proposed and what (who) originated the demand?
 3. What is the impact on existing programs?
 4. What criteria were used to develop staff and support costs? Are they valid?
 5. What is the history of this request? Was the proposal previously considered and denied? Why?
 6. Is the improvement a higher priority than an existing program?
 7. Have future costs and benefits been considered?
2. Whether an action would increase costs in another program or agency (state or local).
 3. Whether statutory changes are necessary.
 4. Alternative programs and alternative actions.

If a funding increase is requested for the **operation of new facilities**, consider the following:

1. The status of the capital project – is the project already approved or is the request contingent upon a future appropriation? If under construction, what is the latest estimate on when it will be operational?
2. What standards or other verifiable information is available to support the estimated operating costs of the facility?
3. Are offsetting savings available and, if so, are they reflected in the request?

Reduced or Eliminated Programs:

1. The impact of the services that will be eliminated.

Budget Call Letter

In mid-December, the co-chairs of the Joint Committee on Appropriations will notify all agencies of the budget process and their expectations. Contents of the letter differ each year depending on the wishes of the Appropriations Committee chair who will be in possession of the General Appropriations Bill during session (Senate in odd-numbered calendar years; House in even-numbered calendar years), but it generally includes the following:

- Budget Hearing Schedule - the schedule is usually developed with input of the Appropriations Committee chair who will be in possession of the General Appropriations Bill during session and is finalized far in advance of session. In very unique and rare circumstances the chair *may* allow changes to the schedule after it has been published.
- A list of formal questions applicable to all agencies;
- Preferred format of agency materials and presentations; and
- A listing of LRC analysts and agency assignments.

② Budget Process: Activity During Session

The South Dakota Legislature is required by the State Constitution (Art. III, Sec. 7) to convene in regular session annually on the second Tuesday of January. The Legislature is comprised of 35 Senators and 70 Representatives. Each body has an Appropriations Committee that is combined to form the Joint Committee on Appropriations.

Joint Committee on Appropriations (JCA)

The JCA is made up of nine members from the House Appropriations Committee and nine members from the Senate Appropriations Committee. As the committee of general fiscal referral, the JCA receives most of the individual bills having a fiscal impact. There is no statute or rule requiring this, however, as the Senate President Pro Tempore and the Speaker of the House make the final decisions regarding bill assignments.

Special appropriation bills and other legislation referred to the JCA are considered as any bill in any other committee. It is only the General Appropriations Bill that is treated differently. The General Appropriations Bill differs from other pieces of legislation because it is constructed through the course of the legislative session. The Committee takes testimony and considers the issues before writing the final bill during the “Budget Setting” phase in the latter part of session.

Agency Budget Hearings

Personnel from each agency and budget unit contained in the General Appropriations Bill will appear before the Joint Committee on Appropriations to present their budget. Agencies will use the allotted time to justify the existence of their agency and will defend the level of funding recommended by the governor. Rarely will the testimony from an Executive Branch agency deviate from the Governor's plans and priorities. The elected officials, the Judicial Branch, and the Legislative Branch, however, will often speak of items they had requested, but were denied by the Governor in his/her recommendation.

The Joint Committee on Appropriations will conduct thirty-four agency budget hearings and will hear more than seventy hours of testimony during a normal 38-40 day legislative session. Agency budget hearings begin on the first full day of session and are completed by the end of the fifth week. The Committee typically begins with agencies who have fewer general fund appropriations and have a low-impact on fiscal policy issues and end with agencies who are appropriated more general funds and have a high-impact on fiscal policy issues.

Preparing for the Agency Budget Hearing

- 1. Before each budget hearing**, the Legislative Research Council (LRC) fiscal and program analysts brief the Joint Committee on major agency-specific issues and events from last session, issues anticipated to be brought forward by the agency, and issues that have developed over the interim (e.g., transfers and reorganizations). This briefing

session takes place early each morning and is limited to committee members and legislative staff.

2. The **agency briefing document** is written by the LRC analyst and serves as the key piece of communication between staff and the JCA. The document is available to committee members on their Board Papers Information Delivery System the day before and, in most cases, many days before the agency hearing.
3. Other documentation and information:
 - a. **Agency presentations** are posted 24 hours in advance of the hearing;
 - b. Other fund **balance sheets**;
 - c. Responses to any written committee **questions**;
 - d. Other items deemed of interest by the analyst or any member of the committee; and
 - e. Some **agencies tailor their web sites** to better provide information to assist legislators during the legislative session.
4. Questions can be asked of the LRC analyst at any time; however, directing questions to the analyst prior to the budget hearing often produces more complete and accurate answers. Questions can be asked by committee members during the budget hearing when the agency is present to respond.

Setting the Revenue Target

Before the JCA can approve any spending bills, they must determine a spending limit. This part of the process is referred to as “Revenue Target Setting” and must be done by February 15th. The Legislative Research Council and the Bureau of Finance and Management prepare independent revenue estimates for the remainder of the current year and estimates for the following budget year. The two entities present the estimates to the committee, which ultimately reviews and selects an estimate, thereby setting the general fund spending for current and following fiscal year.

Special Appropriation Bills

Special appropriation bills, which fund one-time items, are usually referred to the Joint Committee on Appropriations; however, bills can also be referred to either House or Senate Committees on Appropriations. All special appropriation bills must be acted upon by the appropriate committee by the 31st legislative day in a 40-day session. The deadline for appropriations bills is later than other bills due to the time required to formulate a balanced budget plan.

Developing the Legislative Priority Plan

Before agency budgets are set, policy committee chairs (e.g., Education, Agriculture, Health and Human Services) provide testimony to the JCA on their spending priorities. The JCA, through caucus and leadership discussions, set funding levels for state-wide policies that affect many agencies, such as state employee salary policy, medical services provider inflation, state aid to public education, and maintenance and repair funding for state-owned facilities.

Budget Setting

The JCA uses the budget setting process to create the Legislative General Appropriations Act agency-by-agency, line-by-line. This two-week process allows the JCA to combine the information gathered in the preceding steps to create their own legislative spending plan. When the final draft of the Legislative G-Bill is complete, the Committee votes to introduce the bill and sends the bill to the Senate (odd-numbered calendar years) or House (even-numbered calendar years) for consideration and action on the floor.

General Appropriations Act Bill Approval by the Senate and House

The General Appropriations Act Bill requires a simple majority vote in both houses of the legislature. The vote requirement is lower than that of a special appropriation (requiring a two-thirds majority), thus preventing a minority group from disrupting the ordinary business of state government.

Governor Signs the General Appropriations Act Bill

After the G-Bill is approved by both houses, the bill is sent to the Governor. This is usually done on one of the last days of the main session. The Governor then has five days to sign the bill (15 if in recess), veto specific line items, or let the bill go into effect without signing it. The bill becomes law and is effective on July 1st.

Line Item Vetoes

If the Governor strikes, or “line item vetoes,” any item from the G-Bill, the bill is reconsidered by the Legislature. If two-thirds of all members of each house pass the bill again, with the original appropriation amount, it becomes law; otherwise, the line-item veto stands.

③ Budget Process: Post-Session Activity

Special Committee on Appropriations

Recognizing the need for a change in the state's fiscal policy when the Legislature is not in session, the Special Committee on Appropriations was created. The Special Committee's membership is automatically comprised of the members of the Joint Committee on Appropriations. Members do have the option not to serve on the Special Committee if they so choose; in this case, the presiding officer of the respective chamber appoints a replacement.

This Committee has four statutory powers:

- Extend federal and other expenditure or FTE limitations beyond that which is appropriated in the general appropriation bill;
- Approve interdepartmental transfers of appropriations from one agency to another or from one institution to another in the case of higher education;
- Continuously review, evaluate, and coordinate fiscal policy, including the adoption of new programs in state government;
- Release money that had been appropriated to a contingency fund. ; and

Although not mentioned in statute, the JCA also issues Letters of Intent, described in detail below.

Letters of Intent

For many years, the General Appropriations Bill has been a matrix of numbers--appropriating money to various agencies of state government. The General Appropriations Bill typically does not contain any specific directions as to how the funds in each state agency are to be spent other than by personal services or operating expenses. Since fiscal year 1975, the Appropriations Committees of the Legislature have chosen to issue Letters of Intent to state agencies. At the outset, the Letters of Intent served to convey the understanding and thinking of the Appropriations Committees to the agencies.

The Letter of Intent serves three main purposes.

1. The General Appropriations Bill is a series of appropriated funds by program for each agency. The Letter of Intent supplements the General Appropriations Bill by providing **policy guidelines** for implementation of the General Appropriations Bill.
2. The Letter of Intent reflects the committee's **agreement** with agencies relative to the implementation of the General Appropriations Bill. Also, the Letter of Intent conveys the committee's wishes as they relate to future budgets.

3. The Letter of Intent provides some **documentation** as to the basis of some of the decisions that were part of the construction of the General Appropriations Bill. The Letter of Intent serves as a document for future reference.

Creating the Letter of Intent

The Letters of Intent are usually initiated during agency budget hearings. At that time, legislative staff may be directed to reference a particular issue in a Letter of Intent to be drafted later. During the weeks following the legislative session, the LRC fiscal staff draft Letters of Intent from their notes and on any direction they may have received. The direction received by staff may be the result of a committee vote or at the direction of a single committee member. The draft letters are distributed to the members of the interim Appropriations Committee for their review and are also shared with the various agencies affected.

The first meeting of the interim includes committee approval of the Letters of Intent. During this process, committee members amend, delete, or add new language to the drafts. Various state agency representatives may be present to testify to the committee regarding concerns they may have with certain aspects of the intent language. The Special Committee on Appropriations, by a majority vote of the members present, then approve the Letters of Intent.

What is a Letter of Intent and What Isn't a Letter of Intent?

- In the final analysis, Letters of Intent are letters to state agencies usually signed by the two co-chairs of the interim Appropriations Committee.
- Letters of Intent are informal documents and solely express the intent of the Special Committee and not the entire Legislature.
- Despite the committee vote, Letters of Intent are not the product of the traditional legislative process and the formality that defines the legislative process.
- The letters are a creature of legislative custom as they are not mentioned in either the Constitution or codified law. Thus, Letters of Intent do not have the force of law and a state agency may choose to ignore any directive contained therein; however, only on rare occasions has an agency ignored the specific directives outlined in a Letter of Intent.

Budget Transfers

Authority for Transfers

The transfer of appropriated funds is authorized by SDCL 4-8A-8. The statute is divided into three parts: 1) transfers necessary to reorganize state government; 2) transfers between departments, *not* related to a reorganization, requiring authorization by the Special Committee; and 3) directives on recording the transfers and communicating the information to the Special Committee. The statute reads as follows:

4-8A-8. Transfers of general appropriations between programs, departments, and bureaus--Record of transfers. Moneys appropriated on a program basis by the General Appropriation Act may be transferred between program accounts within or between programs within departments and bureaus or between departments and bureaus to reflect a reorganization pursuant to Article IV, section 8 of the South Dakota Constitution only at the written request of a governing body, department secretary, or bureau commissioner, or designee, in accordance with procedures established by the Bureau of Finance and Management and only upon written approval of the Bureau of Finance and Management. Transfer of moneys appropriated by the General Appropriations Act between departments, institutions, and bureaus that is not necessary for a reorganization pursuant to Article IV, section 8 of the South Dakota Constitution may only occur at the written request of a governing body, department secretary, or bureau commissioner, or designee, only in accordance with procedures established by the Bureau of Finance and Management and only upon approval by the special committee created in this chapter. The Bureau of Finance and Management shall keep a record of all such authorizations of transfers and make them available for public inspection. Immediately after the transfer of moneys authorized by this section is approved, the bureau shall transmit an authorization notice to the special legislative committee established in § 4-8A-2 and its designees.

Statutory Changes to Budget Transfer Authority

Prior to 1997, the Legislature had no role in the appropriation transfer process. Funds could be transferred between personal services and operating expenses, and funds could be transferred between programs, budget units, and departments. Transfers of appropriated funds needed only the approval of the Bureau of Finance and Management.

During the 1997 Legislative Session, the Legislature amended SDCL 4-8A-8 to differentiate between transfers necessary for the reorganization of state government and transfers between departments not related to reorganizations. Transfers made to other departments not for a reorganization now require the approval of the Special Committee on Appropriations.

Role of the Legislature in Budget Transfers

While the Legislature plays a role in transfers *between* agencies and departments, it has no role in the transfer process *within* agencies. Nor does the Legislature or committee have the authority to *change* or *prevent* a transfer within an agency.

In fact, because the Legislature appropriates funds at the object level (personal services and operating expenses), an agency can move funds within these objects in the same program without BFM approval. These transfers are technically not appropriation transfers because the Legislature appropriates at a higher object level. For example, the Office of the Secretary within the Department of Agriculture could move funds from travel to contractual services

without BFM approval; however, if the Department of Agriculture needed to transfer funds from the Office of the Secretary to the Division of Agriculture Services and Assistance, it would need BFM approval because funds are moving between programs.

It should also be noted that general funds cannot be transferred to other or federal fund expenditure authority. General funds must remain general funds. Other fund expenditure authority, however, can be transferred to federal fund authority expenditure and vice versa.

The Legislature does not appropriate money in its own budget at the Personal Services and Operating Expense level. The reason for this “lump sum” budget is to adhere to the separation of powers between the Legislative and Executive branches of government. If the Legislature needs a transfer between objects due to unforeseen budgetary circumstances, it should not need approval from the Executive Branch to do so, just as the Executive Branch is not required to receive Legislative Branch approval for its own object transfers.

Legislative Concerns

The main concern regarding the transfer of appropriations is policy changes can be made without legislative approval. It is important to give agencies enough flexibility to properly manage state government. Unforeseen events occur, and agencies need flexibility to respond appropriately. This flexibility becomes concerning when the Executive Branch has the ability to significantly alter the budget and change public policy without the consent of the Legislative Branch. In theory, BFM could authorize the expansion or reduction of any program, as long as funds were transferred from another program within the same agency. South Dakota is one of a small number of states allowing the flexibility to transfer appropriations within the Executive Branch. (www.ncsl.org/research/fiscal-policy/state-experiences-with-annual-and-biennial-budgeti.aspx).

As a side note, the annual supplemental bill is often, in effect, a giant transfer bill during the legislative session. Some budgets are increased while others are decreased, effectively moving funding from one agency to another. The supplemental process gives the Legislature the opportunity to hear testimony and approve each of the changes.

Other States Transfer Practices

Most states provide for some budget transfers. For example, some states require transfers between personal services and operating expenses to have legislative approval, while a handful of states limit transfers to a certain dollar amount or percent of the total appropriation.

Interim Publications

During each interim, the Legislative Division of Fiscal and Program Analysis generates publications documenting the appropriation actions that occurs during the past session and a portion of the early interim actions. The most recent publication, entitled the *Joint Committee on Appropriations 2020 Session Summary*, includes the final *Sources and Uses Scorecard*, a complete copy of the Legislature’s General Appropriations Bill (House Bill 1291), copies of

each Letter of Intent issued by the Committee, and many other reports providing information on the 2020 Legislative Session.

Beginning in 2018, the Legislative Division of Fiscal and Program Analysis began performing evaluations of agency programs. The first reports, the *Dakota at Home Program Evaluation Report* and *Drug Court Program Evaluation Report*, were completed in the fall of 2018.

Other Information

Appropriations Bills

It is difficult to have a meaningful conversation about state budgeting without using the term "appropriation." Understanding what an appropriation is and why there are separate appropriations in a budget bill is vital to understanding the appropriation process.

What is an Appropriation?

An appropriation is specific statutory authorization to spend funds for a stated purpose. The South Dakota Constitution describes and defines two types of appropriations.

Article XII, Section 1. Appropriation and warrant required for payment from treasury. No money shall be paid out of the treasury except upon appropriation by law and on warrant drawn by the proper officer.

Article XII, Section 2. Contents of general appropriation bill--Separate appropriation bills. The general appropriation bill shall embrace nothing but appropriations for ordinary expenses of the executive, legislative and judicial departments of the state, the current expenses of state institutions, interest on the public debt, and for common schools. All other appropriations shall be made by separate bills, each embracing but one object, and shall require a two-thirds vote of all the members of each branch of the Legislature.

Types of Appropriations

There are two types of appropriations bills: general appropriation bills and special appropriation bills. General appropriation bills appropriate funds for the ongoing, ordinary expenses of state government, while special appropriations authorize funds to be spent for one-time, specific purposes and require a specific person to authorize each expenditure.

Special Appropriation Bills

As laid out in the Constitution, each special appropriation must be made in separate bills and requires super-majority, or two-thirds vote, for passage. There are two types of special appropriations and the length of time to spend each special appropriation is different.

1. **Regular Special Appropriation Bills:** The effective date of the regular special appropriation bills is the beginning of the next fiscal year, July 1st. As per SDCL 4-8-21, the default length of a regular special appropriation is four fiscal years. If the funds are encumbered at the end of that time, the funds may be carried over for later expenditure for two years. Each regular special appropriation may last up to six fiscal years. At the end of four years, any unspent and unobligated funds revert to the fund from which appropriated.
2. **Emergency Special Appropriation Bills:** The difference between regular and emergency special appropriation bills is the effective date. Unlike regular appropriations which usually go into effect on July 1st, emergency special appropriation bills, in most cases, go into effect

immediately upon approval by the Governor. Any bill, appropriation or not, that contains an emergency clause requires a two-thirds vote for passage; however, special appropriations require a two-thirds vote, regardless of an emergency clause. To study what the courts have determined a justifiable emergency, see the annotations following Article III, Section 1 of the State Constitution. Bills relating to taxation, the raising of revenue, or appropriations should use the "support of state government" form of the emergency clause:

Whereas, this Act is necessary for the support of the state government and its existing public institutions, an emergency is hereby declared to exist, and this Act shall be in full force and effect from and after its passage and approval.

General Appropriations Act

The Legislature typically considers two types of general appropriation bills each year: The General Appropriations Bill, which contains the state's budget for the next fiscal year, and a Supplemental General Appropriations Bill, which adjusts the current fiscal year's budget. The vote requirement for these bills is a simple majority.

1. **The Supplemental Appropriations Bill (Supplemental Bill):** The Supplemental Bill modifies the current fiscal year's budget by amending the G-Bill adopted in the previous legislative session. For example, if Medicaid enrollment is lower than estimated, the Supplemental Bill may reduce the appropriation for this program in the Department of Social Services. Or, if revenues are lower than estimated, reductions may be made to various programs to reflect the lost revenue.

Typically, the Governor introduces the Supplemental Bill each session. Before passage, the recommended adjustments are reviewed and modified by the Legislature. Increases or reductions to appropriations made in the Supplemental Bill are one-time changes. The original appropriation is still the base budget and used to build the next fiscal year's budget.

The Supplemental Bill appropriates funds on a one-time-only basis. The additions or subtractions from the current year's appropriation level are not included in the base budget. The legislature can allow the unexpended or unobligated funds from the supplemental bill to be carried forward for expenditure in the following fiscal year.

2. **The General Appropriations Act (General Bill or G-Bill):** The Governor introduces a G-Bill each session reflecting his or her budget plan presented to the Legislature in December. In addition, the Joint Committee on Appropriations (JCA) builds and introduces a G-Bill each session. Only one G-Bill is adopted, and this process is explained in a later section. The G-Bill typically contains three major sections:

- The **numbers section** includes FTEs and appropriation amounts for each budget unit in each agency. A budget unit is typically a division or program within an agency.

- The **transfer section** at the end of the bill contains language directing the State Treasurer to move (transfer) money from one fund to another for a specified or unspecified purpose. This section, nor any other section of the General Appropriations Bill, may not contain language which changes, amends, or repeals existing law.
- The **final section**, in odd numbered fiscal years, is a **schedule disclosing the current salaries or per diem** compensation and allowable expense reimbursement for members of all boards, commissions, councils, committees, and all other statutory or executive created management, policy making, or advisory bodies of the Executive Branch.

Funds appropriated in the G-Bill are for one fiscal year, with any unexpended or unobligated funds reverting at year's end; however, there is one exception to this rule, which is funds appropriated for maintenance and repair (M&R). As per SDCL 4-8-22, an appropriation for M&R is available for two full fiscal years and may be carried over for two additional years. M&R authority is typically found in the Bureau of Administration, Game, Fish and Parks, School and Public Lands, and the Board of Regents.

Budget Structure

The level of appropriation differs by state, with some appropriating by lump-sum, and others more detailed by line item. South Dakota appropriates funds to each budget unit (a program or division of an agency) by object expenditure and fund source.

Appropriation Structure by Fund Source – General, Federal, and Other Funds

The General Appropriations Act Bill appropriates funds by three fund sources: general funds, federal funds, and other funds. **General funds** are moneys collected by the state from a number of taxes and fees and deposited into the state treasury. For example, sales and use tax revenue.

Federal funds are moneys received from the federal government to carry out a federal mandate or grant program. Many federal funds require a match from the state. For example, in the Department of Social Services, FY2019 expenditures under the Medicaid program are 56.37% federal funds and a "match" of 43.63% state general funds. These match rates will vary between programs and may vary over time within a single program.

There are two types of funds classified as **other funds**. The first type is dedicated funds. These are fees or taxes dedicated for some specific purpose or program. For example, gasoline tax revenue is dedicated to the Department of Transportation for building and maintaining highways; revenue from hunting licenses is dedicated to the Department of Game, Fish and Parks for operating its Wildlife Division.

The second type of other funds is interagency enterprise funds. These are funds one state agency pays another state agency for providing certain services. For example, the LRC pays the Bureau of Administration (BOA) for janitorial services on the third and fourth floors of the Capitol building. In turn, the BOA uses these funds from the LRC to pay its janitorial staff and purchase cleaning supplies. The Legislature has given permission, through the appropriation of other fund

expenditure authority, for the BOA to use the funds collected from other agencies to pay its bills and personnel. This type of other fund expenditure authority is appropriated to executive management (Bureau of Administration, Bureau of Human Resources, Bureau of Information and Telecommunications, and Bureau of Finance and Management) to cover their expenses for central services provided to state government. This type of budgeting is also used in other agencies, such as in the Department of Health when their health care personnel provide services to the inmate population within the Department of Corrections.

Another way to think of an appropriation is permission for an agency to spend certain funds up to a specific level. In the case of other and federal funds, the Legislature appropriates expenditure authority. If an agency believes it will receive a federal grant, the Legislature appropriates federal fund expenditure authority to the agency for the anticipated amount. The agency can expend its federal fund expenditure authority if it receives the grant; however, if it does not, the agency cannot utilize its expenditure authority. Therefore, it is best not to think of an appropriation of federal and other funds as actual dollars but as the authority to spend those funds if they become available.

Appropriation Structure by Object – Personal Services and Operating Expenses

Each budget unit and funding source (general, federal, and other) is further broken into two expenditure objects: personal services and operating expenses. Personal services include employee salaries and benefits. Operating expenses include everything else (supplies, furniture, welfare payments). FTE level is also included in the G-Bill, which is defined as a full-time equivalent. An FTE equals approximately 2,088 hours of work per year. Thus, the FTE level in the general bill sets the size of the state government work force.

	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	TOTAL FUNDS	
1	(14) DEPARTMENT TOTAL, AGRICULTURE				
2	Personal Services	\$4,619,278	\$3,239,862	\$4,404,080	\$12,263,220
3	Operating Expenses	\$1,781,141	\$3,849,653	\$27,489,264	\$33,120,058
4					
5	TOTAL	\$6,400,419	\$7,089,515	\$31,893,344	\$45,383,278
6	F.T.E.				225.9
7					
8	SECTION 5. DEPARTMENT OF TOURISM				
9	(1) Tourism				
10	Personal Services	\$0	\$0	\$1,537,337	\$1,537,337
11	Operating Expenses	\$0	\$0	\$12,024,069	\$12,024,069
12					
13	Total	\$0	\$0	\$13,561,406	\$13,561,406
14	F.T.E.				25.0
15					
16	(2) Arts				
17	Personal Services	\$0	\$0	\$233,534	\$233,534
18	Operating Expenses	\$0	\$878,000	\$572,489	\$1,450,489
19					
20	Total	\$0	\$878,000	\$806,023	\$1,684,023
21	F.T.E.				3.0
22					
23	(3) History				
24	Personal Services	\$866,483	\$364,131	\$1,185,378	\$2,415,992
25	Operating Expenses	\$1,001,274	\$541,557	\$1,490,882	\$3,033,713
26					
27	Total	\$1,867,757	\$905,688	\$2,676,260	\$5,449,705
28	F.T.E.				44.0
29					
30	(4) DEPARTMENT TOTAL, TOURISM				
31	Personal Services	\$866,483	\$364,131	\$2,956,249	\$4,186,863
32	Operating Expenses	\$1,001,274	\$1,419,557	\$14,087,440	\$16,508,271
33					
34	TOTAL	\$1,867,757	\$1,783,688	\$17,043,689	\$20,695,134
35	F.T.E.				72.0
36					
37	SECTION 6. DEPARTMENT OF GAME, FISH AND PARKS				
38	(1) Administration, Secretary of Game, Fish and Parks				
39	Personal Services	\$103,087	\$0	\$1,736,948	\$1,840,035
40	Operating Expenses	\$825,202	\$0	\$1,556,413	\$2,381,615
41					
42	Total	\$928,289	\$0	\$3,293,361	\$4,221,650
43	F.T.E.				25.1
44					
45	(2) Wildlife--Informational				
46	Personal Services	\$0	\$3,548,403	\$13,043,042	\$16,591,445
47	Operating Expenses	\$0	\$12,316,779	\$14,360,318	\$26,677,097
48					
49	Total	\$0	\$15,865,182	\$27,403,360	\$43,268,542
50	F.T.E.				290.0
51					

Why don't I see individual subobjects, such as *travel* and *supplies*?

Including subobjects in the G-bill would be informational only and would make the G-Bill look more complicated than it already is. Subobject items in a budget indicate how the agency plans to spend appropriated funding (i.e., travel, supplies and materials, capital assets, grants). This provides flexibility to agencies in determining how money is used after it is appropriated. Agencies can transfer funds between subobject line items. For instance, if an agency's copier breaks and funding in the contractual services line is tight, the agency can move funding from its travel line (or any other operating expense line) to its contractual services line to repair the broken copier.

Why aren't specific employee positions included in the G-Bill?

Employee positions are not included in the G-Bill for the same reasons subobject line items are not included. Although the Legislature may appropriate funding to an agency with the expectation that the funding will be used for a certain number of positions, the agency has complete control over which (and how many) positions are in the budget as long as the maximum FTE is not exceeded. Sometimes legislators target a specific position for elimination without realizing if the position is eliminated on paper, the agency can still retain the position if desired. Putting position information in the budget would be informational only and would make the budget appear more complex than is necessary.

Why is appropriation structure so important?

The power of the purse resides in the Legislature, but agencies have substantial flexibility in determining how money is used after it is appropriated. With approval from the Bureau of Finance and Management, agencies can transfer funds from one program to another. Budget transfers are further discussed in the following section. Agencies can use money appropriated to them for any purpose consistent with the responsibilities and mission of the allocation or appropriation.

The point is the power of appropriation is less specific than many people realize. Structure can be used to increase the strength of the Legislature's hand. Breaking budget units into smaller pieces reduces an agency's flexibility. As an extreme example, the Legislature may identify a grant as the only item in a budget unit. Without approval from BFM, the agency could not increase the grant by moving other money across budget unit lines and could not use the grant money for any other purpose. Structure is a way of ensuring that funding desired for one program cannot be used in another.

Sources and Uses Scorecard

Legislative fiscal and program analysts prepare and continually update a cumulative total of all legislation currently "in-play". The *Scorecard* itemizes all revenues and expenses as they affect the current and following fiscal year to ensure the Legislature adopts a balanced budget.



Ninety-Fifth Legislative Session

Sources and Uses Scorecard

**** FINAL ****

LRC Report Run Date: 03/30/2020

Fiscal Year 2020 (Current Year)	General	Federal	Other	Total	FTE
SOURCES					
JCA Adopted Ongoing Revenue (February 13, 2020)	1,707,953,887				
Governor's Recommended One-Time Revenue (December 2019)	43,335,604				
SB38 Adjustments to One-Time Revenue	(120,000)				
Bills Affecting Revenue Target (Pg. 6)	(1,918,646)				
FY2019 Budget Reversions	-				
Estimated Sources Subtotal	1,749,250,845				
USES					
FY2020 Special Appropriations (Approved in 2019 Session)	-	-	(41,843,000)	(41,843,000)	
FY2019 Reversions Transferred to Budget Reserve	(19,354,553)			(19,354,553)	
FY2020 Expenditure Transfers (Pg. 4)	(5,136,837)			(5,136,837)	
FY2020 General Bill with Amendments (Pg. 3-4)	(1,686,448,082)	(1,847,335,160)	(1,437,019,922)	(4,970,803,164)	
FY2020 Bills Affecting Expenditures (Pg. 7)	-	-	-	-	
Continuously Appropriated Expenses/Transfers	(7,951,714)	6,000,000	1,283,270	(668,444)	
Governor's Bills Appropriating Funds (Pg. 1)	(17,926,352)	(1,429,794)	(23,752,700)	(43,108,846)	
Legislator Bills Appropriating Funds (Pg. 2)	(12,433,307)	-	(1,575,517)	(14,008,824)	
Estimated Uses Subtotal	(1,749,250,845)	(1,842,764,954)	(1,502,907,869)	(5,094,923,668)	-
Estimated FY2020 General Fund Balance	-				
Fiscal Year 2021					
SOURCES					
JCA Adopted Ongoing Revenue (February 13,2020)	1,742,576,075				
Estimated FY2020 Budget Reversions	-				
Bills Affecting Revenue Target (Pg. 6)	-				
Estimated Sources Subtotal	1,742,576,075				
USES					
FY2021 General Bill Appropriation (Pg. 5)	(1,734,513,310)	(1,769,897,110)	(1,419,515,498)	(4,923,925,918)	-
Estimated FY2020 Reversions Transferred to Reserve	-			-	
Transfers from the General Fund (Pg. 5)	-			-	
Bills Affecting Expenditures (Pg. 7)	-	-	-	-	
Continuously Appropriated Expenses	(8,062,765)	(6,000,000)	(1,283,270)	(15,346,035)	
Governor's Bills Appropriating Funds (Pg. 1)	-	-	-	-	
Legislator Bills Appropriating Funds (Pg. 2)	-	-	(20,440,306)	(20,440,306)	
Estimated Uses Subtotal	(1,742,576,075)	(1,775,897,110)	(1,441,239,074)	(4,959,712,259)	-
Estimated FY2021 General Fund Balance	-				

Fiscal Notes

Fiscal notes are formal documents stating the estimated impact of the passage of a bill or resolution on revenues, expenditures, or any fiscal liability of the state or any political subdivision of the state. Fiscal notes may estimate the cost or revenue raised to the state but also may measure impacts on local entities, including counties, municipalities, or school boards. Fiscal notes do not apply to appropriation bills or those that require a prison/jail cost estimate statement.

There are four ways specified in the Legislature's Joint Rules to request a fiscal note on a bill or resolution:

1. The presiding officer can request a fiscal note when a bill or resolution is introduced.
2. The chair of a standing committee can request a fiscal note if the committee possesses that bill or resolution.
3. A member of a standing committee possessing the bill or resolution can make a motion to request a fiscal note, which must be supported by a majority of the committee members.
4. A legislator can request a fiscal note on the floor before a bill or resolution's second reading, which must be supported by 1/5 of the body.

Once a fiscal note has been officially requested, LRC fiscal and program analysis staff will begin its analysis, using information from multiple reliable sources. Upon its completion, the fiscal note will be formally attached to the original bill or resolution by the bill clerk. If a bill or resolution arrives on the floor without a fiscal note completed, the presiding officer has the flexibility to delay calendaring the bill or resolution until completion of the fiscal note. On the other hand, the presiding officer also has the flexibility to determine if a fiscal note is no longer necessary (for example, if a bill is hog-housed or amended).

Prison/Jail Cost Estimate Statements

The Public Safety Improvement Act passed during the 2013 session requires a prison/jail population cost estimate statement on any bill or amendment, except misdemeanor penalties, that may impact state prison or county jail populations (SDCL 2-9-33).

The requirement for a prison/jail cost estimate statement is for those bills or amendments that:

- Increase the periods of imprisonment authorized for existing crimes;
- Add new crimes for which imprisonment is authorized;
- Impose minimum or mandatory minimum terms of imprisonment; or
- Modify any law governing release of prisoners from imprisonment or supervision.

The contents of the prison/jail cost estimate statement include:

- An analysis of the specific components of the bill that will impact prison and jail populations;
- The projected cost of the impact of the bill on the state prison system and the aggregate cost to county jails on an annual basis and the cost of the bill over a ten-year period; and
- Operational and capital costs including all manner of construction.

It is the responsibility of the sponsor of the legislation to request and allow sufficient time for the Legislative Research Council to prepare a prison or jail cost estimate statement; however, LRC staff will assist legislators throughout the process. Procedures are in place to help legislators determine if their bill or amendment requires a cost estimate statement. For example:

- LRC staff will communicate with legislators requesting drafts whenever the staff believes there is a likelihood that the finished draft, if introduced, will be subject to SDCL 2-1-19;
- LRC staff will deliver a letter with the jacketed bill whenever the staff believes there is likelihood that the bill will be subject to SDCL 2-9-33;
- LRC staff will underline the drafting code number if the staff believes that there is a likelihood that the bill will be subject to SDCL 2-9-33; and
- The code counsel independently lists each introduced bill he identifies as needing a prison/jail cost estimate statement and tags it in the index category titled Prison or Jail Cost Estimate.

Glossary

Appropriation – The Legislature must first give itself, the Executive, and the Judicial agencies expenditure authority in the form of an appropriation before they can proceed to spend (or obligate) state funds. An appropriation is valid only if funds anticipated by the appropriation are forthcoming.

Block Grant – This is a federal grant for a rather broad purpose, e.g., the Social Services Block Grant. States have considerable flexibility in their administration of services but must document that the money received was spent within federal guidelines.

Board Papers Information Delivery System – An electronic information delivery system which is very similar to a 3-ring binder that holds and organizes information from various sources. The information is generated by staff and automatically added to the legislators' computers through an easy uploading process.

Condition Statement – A document prepared by the Commissioner of the Bureau of Finance and Management in response to the request of a legislative committee or legislative committee chair regarding the fiscal status of any specified fund in the state treasury. This document must show the available fund balances and other information required by SDCL 4-7-41 for the last two concluded fiscal years as well as the projected status for the current and next fiscal year.

Entitlement Program – A federal or federal/state-funded program known by its reference in title of public law. For example, Medicare is officially Title XVIII of the 1965 Social Security Act. Once qualified, recipients are “entitled” to benefits.

Expenditure Authority – See Appropriation.

Exempt Employees – These are state employees who are not covered by the state's Career Service Act. Included under this classification are cabinet positions and top administrators in the Executive Branch, employees in the Governor's office and bureaus, employees of the Legislature and the Unified Judicial System, and faculty and administrators of higher education.

Federal Fund – A type of fund in the state treasury that contains money appropriated by Congress. Two primary types of federal funds are open-end and closed-end. The latter refers to fixed appropriations, such as block grants. The former refers to those funds that are determined by how much the state can match. The more the state matches, the more is received from Congress.

Fiscal Year – The state's fiscal year runs from July 1 to June 30 (e.g., Fiscal Year 2021 began July 1, 2020 and ends June 30, 2021). The federal fiscal year runs from October 1 to September 30, but many federal appropriations are made on a two-year basis. Fiscal years for local governments coincide with calendar years.

Fiscal Note – Formal document that estimates the impact a bill or resolution would have on revenues, expenditures, or any fiscal liability of the state. May include impacts on state and local entities, including counties, municipalities, and school boards.

FMAP – The acronym for the Federal Medical Assistance Percentage. It sets the federal government's share of the state's Medicaid program. The FMAP is based on per capita income.

Formula Grant – This is a grant that specifies how certain percentages of the grant must be spent.

FTE – A full-time equivalent correlates to one employee working the number of days, Monday through Friday, in a fiscal year multiplied by 8 hours. Depending upon the fiscal year, an FTE works between 2,080 to 2,096 hours.

FTE Enrollment – A method of determining the enrollment at universities. The total number of credit hours taken at the institution is divided by 15 for undergraduate credit hours, 12 for graduate, 15 for law students, and 19 for medical students.

General Appropriation Bill – The yearly appropriation measure for the ongoing and current expenses of state government as defined in Article XII § 2 of the South Dakota Constitution; this and the supplemental appropriation bill are the only appropriation measures which can address more than one object. They are also the only appropriation measures that can pass with a simple majority vote.

Headcount Enrollment – A method of determining enrollment at the universities. The method counts each student as one regardless of how many credit hours he or she is taking.

Letter of Intent – A custom of the Special Appropriations Committee to address a letter to each agency regarding the implementation of the general appropriation bill. The letter solely expresses the intent of the Special Committee and not the intent of the entire Legislature. A Letter of Intent does not have the force of law.

Line Item – Any identifiable section, unit, or number in an appropriation act.

Match Rate – Congress sets a ratio at which a state must match a given grant. The specific rate varies by grant and refers to the percentage of the total amount (state plus federal) that must be non-federal funds. Not all federal funds require matches and, of those that do, not all matches must be in cash. Office space, equipment used, and other non-monetary items can sometimes qualify as in-kind matches.

Non-participating Fund – Some special revenue or earmarked funds have their interest earnings deposited to the general fund and thus do not participate in the general proration of interest earnings.

Other Fund – A type of fund in the state treasury that is not federal (appropriated by Congress) or the State General Fund; however, money from the State General Fund appropriated to one agency and then paid to another is shown in the latter's budget as other funds.

Participating Fund – This type of special revenue or earmarked fund keeps its interest income; earnings on comingled funds are prorated back to funds of this type.

Performance Measurement – A systematic ongoing process to assess how well an agency, project, or program is doing its job. Evaluating meaningful measures helps managers and taxpayers determine whether the expected results are being achieved. If the proper measures are identified and they are tracked correctly, a project or program's performance should improve, and the public will benefit from measuring performance.

Prison/Jail Cost Estimate Statement – A statement required by any bill or amendment, except misdemeanor penalties, that affects prison or jail populations. The statement

includes the estimated effect on populations, the projected annual cost to the prison system and county jails, and capital and operational costs.

Program – This is the identifiable service rendered by a department for an identifiable purpose as appropriated within a department budget. This definition can be found in SDCL 4-8A-1.

Reversion – The unexpended portion of an appropriation, as determined pursuant to SDCL 4-8-21, that becomes available for subsequent appropriation in the fund from which the initial appropriation was made.

Salary Policy – The yearly change in the level of compensation adopted by the Legislature for state employees.

Sources and Uses Scorecard – A listing of legislation, pending and approved, reflecting the fiscal impact to the state budget. The report is prepared by the LRC Division of Fiscal and Program Analysis and is updated often during session.

Special Appropriation Bill – This refers to an appropriation measure addressing an object of an extraordinary nature, usually a one-time appropriation to build a building or an on-going appropriation that warrants special attention, such as state aid to education or personal property tax replacement. Such an act requires a two-thirds majority vote of the Legislature.

Special Committee on Appropriations – This special committee is comprised of the members of the House and Senate Appropriations Committees and serves between regular sessions of the Legislature. This committee, as created by SDCL Chapter 4-8A, meets as needed to approve additional appropriations, to approve transfers, and to

continually review, evaluate, and coordinate state fiscal and budgetary policy.

State General Fund – The State General Fund is that fund into which the state's general (non-earmarked) revenues are deposited and from which money is appropriated to pay the state's general expenses. The major source of revenue is the state's sales and use tax. Other major sources are the cigarette tax, the insurance company tax, the contractors' excise tax, the bank franchise tax, and the transfers from the Cement, Education Enhancement, Health Care Trust Funds, and the Property Tax Reduction Fund. Interest income earned through investments is deposited to the State General Fund, as is the interest income from non-participating funds.

Supplemental Appropriation – An appropriation that modifies the current fiscal year's budget. The supplemental amends the session law that contains the General Appropriations Bill passed in the previous session. This appropriation does not require a two-thirds majority vote because it is for ongoing and current expenses of state government as defined in Article XII § 2 of the South Dakota State Constitution.

Transfer – An agency, by applying to and getting permission from the Bureau of Finance and Management, can move money between appropriated line items or between programs. Money can also be moved between agencies and institutions; however, the Special Committee on Appropriations must approve these alterations of the General Appropriations Bill if the transfers are not for the purpose of executive reorganization. The Bureau of Finance and Management must notify the Special Committee, when transfers made.

2021 Session Agency and Special Assignments

Agency Assignment	Analyst	Phone
Administration	Sakura Rohleder	773-4291
Agriculture and Natural Resources	Carter Dykstra	773-5577
Attorney General	Jennifer Geuther	773-4288
Auditor	Jennifer Geuther	773-4288
Board of Regents	Jeff Mehlhaff	773-4297
Board of Technical Education	Sakura Rohleder	773-4291
Corrections	Mitchell Close	773-4302
Economic Development	Jeff Mehlhaff	773-4297
Education (including State Aid)	Sakura Rohleder	773-4291
Finance and Management	Tami Darnall	773-6493
Game, Fish and Parks	Carter Dykstra	773-5577
Health	Mitchell Close	773-4302
Human Resources	Carter Dykstra	773-5577
Human Services	Jennifer Geuther	773-4288
Information and Telecommunications	Mitchell Close	773-4302
Labor and Regulation	Mitchell Close	773-4302
Military	Carter Dykstra	773-5577
Public Safety	Mitchell Close	773-4302
Public Utilities Commission	Mitchell Close	773-4302
Retirement System	Jeff Mehlhaff	773-4297
Revenue	Jeff Mehlhaff	773-4297
School and Public Lands	Sakura Rohleder	773-4291
Secretary of State	Jennifer Geuther	773-4288
Social Services	Jennifer Geuther	773-4288
Tourism	Sakura Rohleder	773-4291
Transportation	Carter Dykstra	773-5577
Treasurer	Jeff Mehlhaff	773-4297
Tribal Relations	Carter Dykstra	773-5577
Unified Judicial System	Jennifer Geuther	773-4288
Veterans Affairs	Carter Dykstra	773-5577
Special Assignment	Analyst	Phone
General Bill Coordination/Summary	Tami Darnall	773-6493
Revenue Estimate Generation	Jeff Mehlhaff	773-4297
Supplemental Appropriation Bills	Carter Dykstra	773-5577
Prison/Jail Population Cost Estimates	Mitchell Close	773-4302
Scorecard Coordination	Tami Darnall	773-6493
Fiscal Note Coordination	Tami Darnall	773-6493