

Department of Revenue
State Accounting System - Other Fund Balances
Company 3037 - South Dakota Gaming Commission Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	5,923,114.78	6,497,609.79	6,319,580.70	6,785,443.93
2 Total Assets	5,923,114.78	6,497,609.79	6,319,580.70	6,785,443.93
3				
4 Accounts Payable	-	-	-	-
5 Deferred Revenue	4,914,000.00	5,020,000.00	4,960,000.00	5,388,000.00
6 Total Liabilities	4,914,000.00	5,020,000.00	4,960,000.00	5,388,000.00
7				
8 Reserve for Encumbrances	5,992.00	-	117,470.76	19,588.15
9 Unreserved Fund Balance	1,003,122.78	1,477,609.79	1,242,109.94	1,377,855.78
10 Total Fund Equity	1,009,114.78	1,477,609.79	1,359,580.70	1,397,443.93
11 Total Liabilities and Fund Equity	5,923,114.78	6,497,609.79	6,319,580.70	6,785,443.93
12				
13				
14 Taxes	11,470,816.37	12,744,383.01	12,677,191.43	13,168,694.13
15 Licenses, Permits and Fees	398,365.97	5,374,547.48	5,285,287.67	5,627,618.44
16 Fines, Forfeits and Penalties	11,643.08	53,958.77	37,700.00	6,200.00
17 Use of Money and Property	41,660.66	30,362.82	19,279.97	48,797.20
18 Sales and Services	-	-	-	-
19 Other Revenue	-	937.53	-	-
20 Total Revenue	11,922,486.08	18,204,189.61	18,019,459.07	18,851,309.77
21				
22 Personal Services and Benefits	926,046.69	1,008,675.75	1,026,953.88	1,128,724.64
23 Travel	32,890.75	77,010.94	50,901.75	55,048.95
24 Contractual Services	250,329.91	406,820.13	570,884.48	485,083.36
25 Supplies and Materials	16,509.00	27,344.17	22,063.21	36,906.22
26 Grants and Subsidies	9,110,705.18	8,818,100.41	8,679,840.91	8,827,626.86
27 Capital Outlay	962.11	12,521.35	12,876.44	98,635.77
28 Other Expense	-	-	309.60	4,342.36
29 Total Expenditures/Expenses	10,337,443.64	10,350,472.75	10,363,830.27	10,636,368.16
30				
31 Transfers In	-	-	-	-
32 Transfers Out	(6,358,977.34)	(7,381,502.96)	(7,773,657.89)	(8,177,078.38)
33 Net Transfers In (Out)	(6,358,977.34)	(7,381,502.96)	(7,773,657.89)	(8,177,078.38)
34				
35 Net Change	(4,773,934.90)	472,213.90	(118,029.09)	37,863.23
36				
37 Beginning Fund Equity	5,783,049.68	1,009,114.78	1,477,609.79	1,359,580.70
38 Prior Period Adjustment	-	(3,718.89)	-	-
39 Ending Equity	1,009,114.78	1,477,609.79	1,359,580.70	1,397,443.93

Company: 3037

Company Name: S D Gaming Commission Fund

Fund Name: South Dakota Gaming Commission Fund

Fund Type: Special Revenue

Purpose: SDCL 42-7B-48 created the South Dakota Gaming Commission Fund. Sources: Proceeds from the gaming tax, license stamp fees, license fees, application fees, the net proceeds generated by the operation of the five-cent slot machines. Use: Moneys are continuously appropriated. Per 42-7B-48, 40% of the gaming tax collected is transferred to the Tourism Promotion Fund and 10% is paid to Lawrence County, expenses of commission. All funds remaining after above payments less \$100,000 transferred to the Historical Preservation Loan and Grant Fund (in company 3145) shall be disbursed to the City of Deadwood.

42-7B-48.1 states that disbursements from the Gaming Commission fund shall be as set forth in § 42-7B-48 until such time as the net municipal proceeds paid to the City of Deadwood equals six million eight hundred thousand dollars for each year, and after payment of commission expenses pursuant to subdivision 42-7B-48(2), and after payment of one hundred thousand dollars to the State Historical Preservation Grant and Loan fund pursuant to subdivision 42-7B-48(3). Thereafter, all remaining funds shall be distributed as follows:

- (1) Seventy percent to the state general fund;
- (2) Ten percent to be distributed to municipalities in Lawrence County, except the City of Deadwood, pro rata according to their population;
- (3) Ten percent to be distributed to school districts, pro rata based upon the previous year's average daily membership, located in whole or in part, in Lawrence County. For any school district located only partly in Lawrence County, only that portion of the attendance which represents students residing in Lawrence County shall be considered in calculating the proration required by this subdivision; and

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Company 3037 - South Dakota Gaming Commission Fund

(4) Ten percent to the City of Deadwood for deposit in the historic restoration and preservation fund.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Additional Information: In FY2020 devise licenses of \$5,624,000 were deposited on 7/1/19 and \$4,726,000 was deposited between 6/26 and 6/29/2020, These later deposits generally are recorded in the next fiscal year. Starting in FY2021 the devise licenses deposited at year-end were recorded as deferred revenue rather than as revenue.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3076 - License Plate Revolving Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	2,882,776.64	4,921,614.71	2,015,866.56	1,823,027.63
2 Accounts Receivable	-	-	-	139,321.01
3 Total Assets	2,882,776.64	4,921,614.71	2,015,866.56	1,962,348.64
4				
5 Accounts Payable	-	-	-	-
6 Total Liabilities	-	-	-	-
7				
8 Reserve for Encumbrances	-	5,270,822.94	2,356,326.19	1,272,756.66
9 Unreserved Fund Balance	2,882,776.64	(349,208.23)	(340,459.63)	689,591.98
10 Total Fund Equity	2,882,776.64	4,921,614.71	2,015,866.56	1,962,348.64
11 Total Liabilities and Fund Equity	2,882,776.64	4,921,614.71	2,015,866.56	1,962,348.64
12				
13				
14 Licenses, Permits and Fees	4,646,288.69	4,713,845.06	4,802,739.19	5,022,707.71
15 Use of Money and Property	-	36,125.07	34,000.41	89,357.90
16 Other Revenue	48,339.96	-	3,987.00	-
17 Total Revenue	4,694,628.65	4,749,970.13	4,840,726.60	5,112,065.61
18				
19 Personal Services and Benefits	-	-	-	-
20 Travel	-	-	-	-
21 Contractual Services	1,054,433.96	1,115,885.76	961,114.51	1,259,786.53
22 Supplies and Materials	1,063,501.36	1,595,246.30	6,785,360.24	3,905,797.00
23 Grants and Subsidies	-	-	-	-
24 Capital Outlay	-	-	-	-
25 Total Expenditures/Expenses	2,117,935.32	2,711,132.06	7,746,474.75	5,165,583.53
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	2,576,693.33	2,038,838.07	(2,905,748.15)	(53,517.92)
32				
33 Beginning Fund Equity	306,083.31	2,882,776.64	4,921,614.71	2,015,866.56
34 Prior Period Adjustment	-	-	-	-
35 Ending Equity	2,882,776.64	4,921,614.71	2,015,866.56	1,962,348.64

Company: 3076

Company Name: Dept. of Revenue - Other

Fund Name: License Plate Revolving Fund

Fund Type: Special Revenue

Purpose: SDCL 32-5-67 created the License Plate Revolving Fund. Source: Collection of vehicle license fees, permits to move mobile homes, Use: SDCL 32-11-33 states that a balance necessary for the manufacturing and distribution of license plates shall be maintained in the License Plate Special Revenue Fund. All other moneys shall be transferred to the Local Government Highway and Bridge Fund.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3076 - Sales and Use Tax Collection Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	504.25	-	-	-
2 Total Assets	504.25	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	344,454.47	315,252.89	181,655.04	319,245.00
8 Unreserved Fund Balance	(343,950.22)	(315,252.89)	(181,655.04)	(319,245.00)
9 Total Fund Equity	504.25	-	(0.00)	-
10 Total Liabilities and Fund Equity	504.25	-	(0.00)	-
11				
12				
13 Taxes	11,751,051.58	11,728,098.07	12,898,423.79	14,824,768.56
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	11,751,051.58	11,728,098.07	12,898,423.79	14,824,768.56
17				
18 Personal Services and Benefits	9,575,276.64	9,537,114.18	10,094,096.13	11,887,878.76
19 Travel	76,383.57	154,835.14	234,653.17	206,116.28
20 Contractual Services	1,699,364.27	1,643,013.38	1,711,877.50	2,051,817.01
21 Supplies and Materials	310,194.15	325,580.24	379,063.61	445,848.93
22 Grants and Subsidies	-	-	-	-
23 Capital Outlay	89,832.95	67,555.13	478,733.38	233,107.58
24 Interest Expense	-	-	-	-
25 Total Expenditures/Expenses	11,751,051.58	11,728,098.07	12,898,423.79	14,824,768.56
26				
27 Transfers In	-	-	-	-
28 Transfers Out	-	-	-	-
29 Net Transfers In (Out)	-	-	-	-
30				
31 Net Change	-	-	(0.00)	0.00
32				
33 Beginning Fund Equity	-	504.25	-	(0.00)
34 Prior Period Adjustment	504.25	(504.25)	-	-
35 Ending Equity	504.25	-	(0.00)	-

Company: 3076

Company Name: Dept. of Revenue - Other

Fund Name: Sales and Use Tax Collection Fund

Fund Type: Special Revenue

Purpose: SDCL 10-1-44 established the Sales and Use Tax Collection Fund for the purpose of administering the sales, use, municipal non-ad valorem, and contractors' excise taxes. Sources: Charges for the administration and collection of taxes collected pursuant to chapter 10-52. In addition, the secretary of the Dept. of Revenue shall, on a monthly basis, deposit revenue collected as a result of taxes imposed in chapters 10-45, 10-46, and 10-58 in the Sales and Use Tax Collection Fund. The total amount deposited in the Sales and Use Tax Collection Fund may not exceed the amount budgeted for such purposes. At the end of each fiscal year any cash balance left in the Sales and Use Tax Collection Fund shall be transferred to the General Fund. Uses: Administration costs associated with collecting sales, use, municipal non-ad valorem, and contractors' excise taxes.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3078 - Cigarette Stamp Purchasing Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	61,755.73	59,030.33	59,250.29	60,890.82
2 Total Assets	61,755.73	59,030.33	59,250.29	60,890.82
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	61,755.73	59,030.33	59,250.29	60,890.82
9 Total Fund Equity	61,755.73	59,030.33	59,250.29	60,890.82
10 Total Liabilities and Fund Equity	61,755.73	59,030.33	59,250.29	60,890.82
11				
12				
13 Use of Money and Property	-	-	-	-
14 Sales and Services	32,942.04	28,013.98	26,326.11	24,326.02
15 Total Revenue	32,942.04	28,013.98	26,326.11	24,326.02
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	32,992.76	30,739.38	26,106.15	22,685.49
21 Grants and Subsidies	-	-	-	-
22 Capital Outlay	-	-	-	-
23 Other Expense	-	-	-	-
24 Total Expenditures/Expenses	32,992.76	30,739.38	26,106.15	22,685.49
25				
26 Transfers In	-	-	-	-
27 Transfers Out	-	-	-	-
28 Net Transfers In (Out)	-	-	-	-
29				
30 Net Change	(50.72)	(2,725.40)	219.96	1,640.53
31				
32 Beginning Fund Equity	61,806.45	61,755.73	59,030.33	59,250.29
33 Ending Equity	61,755.73	59,030.33	59,250.29	60,890.82

Company: 3078

Company Name: Revenue Other Funds

Fund Name: Cigarette Stamp Purchasing Fund

Fund Type: Special Revenue

Purpose: SDCL 10-50-58 created the Cigarette Stamp Purchasing Fund. Source: In addition to the taxes and fees imposed by chapter 10-50, the Secretary of Revenue may recover the cost of any stamps or other indicia that are required to be affixed to packages of cigarettes from those licensees affixing said stamps or indicia.

Use: All money in the fund is continuously appropriated to purchase stamps or other indicia.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3078 - Ethanol Fuel Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	100,000.00	100,000.00	-	-
2 Total Assets	100,000.00	100,000.00	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	100,000.00	100,000.00	-	-
9 Total Fund Equity	100,000.00	100,000.00	-	-
10 Total Liabilities and Fund Equity	100,000.00	100,000.00	-	-
11				
12				
13 Taxes	2,695,288.53	1,892,524.34	155,796.56	-
14 Use of Money and Property	-	-	-	-
15 Other Revenue	-	-	-	-
16 Total Revenue	2,695,288.53	1,892,524.34	155,796.56	-
17				
18 Personal Services and Benefits	-	-	-	-
19 Travel	-	-	-	-
20 Contractual Services	-	-	-	-
21 Supplies and Materials	-	-	-	-
22 Grants and Subsidies	3,000,002.40	1,183,372.89	-	-
23 Capital Outlay	-	-	-	-
24 Total Expenditures/Expenses	3,000,002.40	1,183,372.89	-	-
25				
26 Transfers In	1,629,121.33	863,068.14	39,776.08	-
27 Transfers Out	(1,324,407.46)	(1,572,219.59)	(513,216.66)	-
28 Net Transfers In (Out)	304,713.87	(709,151.45)	(473,440.58)	-
29				
30 Net Change	-	-	(317,644.02)	-
31				
32 Beginning Fund Equity	100,000.00	100,000.00	100,000.00	-
33 Prior Period Adjustment	-	-	217,644.02	-
34 Ending Equity	100,000.00	100,000.00	-	-

Company: 3078

Company Name: Revenue Other Funds

Fund Name: Ethanol Fuel Fund

Fund Type: Special Revenue

Purpose: This fund was created in the 1993 session laws, chapter 48 which was codified in 5-27-4. Source: SDCL 34A-13-20 authorizes a portion of the petroleum release compensation and tank inspection fee to be deposited into the following funds:

FY19: State Capital Construction Fund - 55%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 20%

FY20: State Capital Construction Fund - 60%, Ethanol Fuel Fund - 25%, Petroleum Release Compensation Fund - 19%, Ethanol Infrastructure Incentive Fund - 1%

FY21: State Capital Construction Fund - 66%, Ethanol Fuel Fund - 15%, Petroleum Release Compensation Fund - 18%, Ethanol Infrastructure Incentive Fund - 1%

FY22: State Capital Construction Fund - 72%, Ethanol Fuel Fund - 10%, Petroleum Release Compensation Fund - 17%, Ethanol Infrastructure Incentive Fund - 1%

Beginning FY23: State Capital Construction Fund - 81 1/2%, Petroleum Release Compensation Fund - 17%, Ethanol Infrastructure Incentive Fund - 1 1/2%

SDCLs 5-27-4, 5-27-5 and 5-27-6 authorizes that all money received in the State Capital Construction Fund be: transferred to the following funds

FY19: Ethanol Fuel Fund - 21 1/2%, State Highway Fund - 14 1/2%, Water and Environment Fund - 64%

FY20: Ethanol Fuel Fund - 15%, State Highway Fund - 23%, Water and Environment Fund - 62%

FY21: Ethanol Fuel Fund - 10%, State Highway Fund - 29%, Water and Environment Fund - 61%

FY22: Ethanol Fuel Fund - 5%, State Highway Fund - 34%, Water and Environment Fund - 61%

Beginning FY23: State Highway Fund - 36%, Water and Environment Fund - 64%

Use: SDCL 10-47B-162 authorized production incentive payments of up to \$1 million annually to ethanol producers. Limits are set at \$9,682,000 in cumulative incentives per facility and also total incentives paid from the fund each year (\$7.0 million for FY2011 and FY2011, \$4.0 million for FY2012 and FY2013, \$4.5 million for FY2014 through

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Company 3078 - Ethanol Fuel Fund

FY2016 and \$7.0 million thereafter). SDCL 10-47B-164 continuously appropriated monies from the Ethanol Fuel Fund and authorizes that any unobligated cash in excess of \$100,000 be transferred to the State Highway Fund at the end of each year (shown above as Transfers Out).

The transfers from the Ethanol Fuel Fund to the Ethanol Infrastructure Incentive Fund and the Revolving Economic Development and Initiative Fund in each fiscal year shall be made before any production incentive payment is made pursuant to § 10-47B-162 in the fiscal year. No production incentive payment may be made pursuant to § 10-47B-162 unless the Ethanol Fuel Fund has a balance of at least nine hundred fifty thousand dollars.

SDCLs 10-47B-162 and 10-47B-164 referenced above are repealed effective July 1, 2022, pursuant to SL 2018, ch 124, §§ 10, 12.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3078 - Renewal Facility Tax Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	-	-	-	-
2 Total Assets	-	-	-	-
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	(0.00)	(0.00)	0.00	0.00
9 Total Fund Equity	(0.00)	(0.00)	0.00	0.00
10 Total Liabilities and Fund Equity	(0.00)	(0.00)	0.00	0.00
11				
12				
13 Taxes				
14 Wind energy tax receipts	8,209,629.32	12,828,714.12	15,054,524.32	14,939,745.25
15 Paid to companies	-	(58,639.50)	(4,997.26)	-
16 Paid to counties	(5,720,815.42)	(9,121,315.18)	(10,599,603.59)	(10,827,499.78)
17 Moved to General Fund	(2,488,813.90)	(3,648,759.44)	(4,449,923.47)	(4,112,245.47)
18 Use of Money and Property	-	-	-	-
19 Total Revenue	(0.00)	(0.00)	0.00	0.00
20				
21 Grants and Subsidies	-	-	-	-
22 Total Expenditures/Expenses	-	-	-	-
23				
24 Transfers In	-	-	-	-
25 Transfers Out	-	-	-	-
26 Net Transfers In (Out)	-	-	-	-
27				
28 Net Change	(0.00)	(0.00)	0.00	0.00
29				
30 Beginning Fund Equity	-	-	-	0.00
31 Ending Equity	(0.00)	(0.00)	0.00	0.00

Company: 3078

Company Name: Revenue Other Funds

Fund Name: Renewal Facility Tax Fund

Fund Type: Special Revenue

Purpose: SDCL 10-35-20 created the Renewable Facility Tax Fund. Source: Tax imposed by §§ 10-35-18, 10-35-19 and 10-35-19.1. Use: The secretary shall distribute all of the tax deposited in the wind energy tax fund pursuant to § 10-35-18 and twenty percent of the tax deposited in the renewable facility tax fund pursuant to §§ 10-35-19 and 10-35-19.1 to the county treasurer where the renewable facility is located. If a renewable facility is located in more than one county, each county shall receive the same percentage of the tax as the percentage of wind towers or solar facilities in the renewable facility located in the county. Upon receipt of the taxes, the county auditor shall apportion the tax among the school districts, the county, and the organized townships where a wind tower or solar facility is located. The tax shall be apportioned by the county auditor by allocating fifty percent of the tax to the school district where each wind tower or solar facility is located, fifteen percent to the organized township where each wind tower or solar facility is located, and thirty-five percent to the county. If a wind tower or solar facility is located in a township that is not organized, the unorganized township's share of the tax for that wind tower or solar facility is allocated to the county. The secretary shall distribute the money to the counties on or before the first day of May. Any remaining revenue in the renewable facility tax fund shall be deposited in the state general fund.

Budget Information: Not included in the General Appropriations Bill.

Department of Revenue
State Accounting System - Other Fund Balances
Company 3177 - State Motor Vehicle Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	3,550,456.90	2,346,564.89	3,576,885.28	3,515,173.49
2 Cash and Cash Equivalents	-	-	-	-
3 Accounts Receivable	-	-	-	-
4 Total Assets	3,550,456.90	2,346,564.89	3,576,885.28	3,515,173.49
5				
6 Accounts Payable	-	-	-	-
7 Total Liabilities	-	-	-	-
8				
9 Reserve for Encumbrances	84,130.52	15,550.18	206,716.35	1,558,503.32
10 Unreserved Fund Balance	3,466,326.38	2,331,014.71	3,370,168.93	1,956,670.17
11 Total Fund Equity	3,550,456.90	2,346,564.89	3,576,885.28	3,515,173.49
12 Total Liabilities and Fund Equity	3,550,456.90	2,346,564.89	3,576,885.28	3,515,173.49
13				
14				
15 Taxes	3,963,246.05	4,188,271.21	3,994,769.24	4,141,933.78
16 Licenses, Permits and Fees	6,364,504.61	6,308,485.63	6,631,116.37	7,793,075.46
17 Fines, Forfeits and Penalties	2,680.00	1,960.00	2,480.00	1,902.00
18 Use of Money and Property	185,675.57	125,605.38	19,467.09	56,031.52
19 Sales and Services	-	-	-	-
20 Other Revenue	-	-	5,744.67	90.77
21 Total Revenue	10,516,106.23	10,624,322.22	10,653,577.37	11,993,033.53
22				
23 Personal Services and Benefits	4,019,200.31	4,027,289.03	4,355,108.43	5,158,855.74
24 Travel	35,696.23	67,268.23	82,502.81	77,053.58
25 Contractual Services	2,227,778.54	3,231,925.09	1,764,664.51	2,243,464.43
26 Supplies and Materials	825,004.35	730,913.73	755,598.30	775,320.38
27 Grants and Subsidies	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
28 Capital Outlay	15,095.72	13,080.86	102,465.04	164,663.91
29 Total Expenditures/Expenses	8,156,044.25	9,103,746.04	8,093,608.19	9,452,627.14
30				
31 Transfers In	1,033,269.10	1,033,269.10	1,033,269.10	1,033,269.10
32 Transfers Out	(1,834,927.61)	(2,491,189.29)	(1,596,593.46)	(2,358,479.89)
33 Net Transfers In (Out)	(801,658.51)	(1,457,920.19)	(563,324.36)	(1,325,210.79)
34				
35 Net Change	1,558,403.47	62,655.99	1,996,644.82	1,215,195.60
36				
37 Beginning Fund Equity	2,455,493.81	3,550,456.90	2,346,564.89	3,576,885.28
38 Prior Period Adjustment (Note 1)	(463,440.38)	(1,266,548.00)	(766,324.43)	(1,276,907.39)
39 Ending Equity	3,550,456.90	2,346,564.89	3,576,885.28	3,515,173.49

Company: 3177

Company Name: State Motor Vehicle Fund

Fund Name: State Motor Vehicle Fund

Fund Type: Special Revenue

Purpose: SDCL 32-11-29 created the State Motor Vehicle Fund. Sources: fees collected under general administration of motor vehicles; two percent of motor vehicle license collections; 10 percent of snowmobile fees and registrations; title fees; two percent of the deposits made to the Motor Fuel Tax Fund during the preceding month shall be deposited into the fuel tax administration account balance to cover the expenses incurred in administering all motor fuel and special fuel tax laws of this state (10-47B- 149); fees for abstract of operating record (32-35-101) and fees for driver licenses (32-12-16) Uses: All expenses in administering the state motor vehicle and driver functions shall be paid from the Motor Vehicle Fund. SDCL 32-11-32 requires the transfer of excess funds to the Local Government Highway and Bridge Fund, less a balance for cash flow. Per (10-47B-149), on or about August first of each year, the preceding year's remaining motor fuel tax administration account balance, less an amount to provide cash flow within the account, shall be transferred to the State Highway Fund.

Budget Information: Included in the General Appropriations Bill.

Additional Information:

Note 1. The prior period account is used for distributions to the Local Government Highway and Bridge Fund.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3185 - South Dakota-Bred Racing Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	167,182.86	168,848.42	139,118.11	112,956.51
2 Total Assets	167,182.86	168,848.42	139,118.11	112,956.51
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	167,182.86	168,848.42	139,118.11	112,956.51
9 Total Fund Equity	167,182.86	168,848.42	139,118.11	112,956.51
10 Total Liabilities and Fund Equity	167,182.86	168,848.42	139,118.11	112,956.51
11				
12				
13 Use of Money and Property	9,196.58	5,936.16	2,703.35	3,474.95
14 Sales and Services	34,168.63	34,406.15	28,316.34	27,573.45
15 Total Revenue	43,365.21	40,342.31	31,019.69	31,048.40
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	38,400.00	38,676.75	60,750.00	57,210.00
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	38,400.00	38,676.75	60,750.00	57,210.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	4,965.21	1,665.56	(29,730.31)	(26,161.60)
30				
31 Beginning Fund Equity	162,217.65	167,182.86	168,848.42	139,118.11
32 Ending Equity	167,182.86	168,848.42	139,118.11	112,956.51

Company: 3185

Company Name: Gaming Funds

Fund Name: South Dakota-Bred Racing Fund

Fund Type: Special Revenue

Purpose: SDCL 42-7-71 created the South Dakota-Bred Racing Fund. Sources: One-fourth of all money received from licensees operating horse racing tracks. One half of remaining revenue in the Special Racing Fund in excess of seventy-five thousand dollars shall be transferred to the Bred Racing Fund. Uses: The fund shall be used by the commission to encourage horse racing and the raising and breeding of horses in SD and shall be used for the purpose of providing compensation to SD bred horses by providing funds to all horse tracks licensed in SD. However, not more than one-fourth of the moneys deposited in the SD Bred Racing Fund may be used by the commission to provide purse supplements to horse tracks for horses other than SD bred horses.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Revenue

State Accounting System - Other Fund Balances

Company 3185 - Special Racing Revolving Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	224,077.15	171,310.69	149,219.94	112,098.62
2 Total Assets	224,077.15	171,310.69	149,219.94	112,098.62
3				
4 Accounts Payable	-	-	-	-
5 Total Liabilities	-	-	-	-
6				
7 Reserve for Encumbrances	-	-	-	-
8 Unreserved Fund Balance	224,077.15	171,310.69	149,219.94	112,098.62
9 Total Fund Equity	224,077.15	171,310.69	149,219.94	112,098.62
10 Total Liabilities and Fund Equity	224,077.15	171,310.69	149,219.94	112,098.62
11				
12				
13 Use of Money and Property	-	-	-	2,484.78
14 Sales and Services	82,695.69	78,888.12	69,439.25	66,233.90
15 Total Revenue	82,695.69	78,888.12	69,439.25	68,718.68
16				
17 Personal Services and Benefits	-	-	-	-
18 Travel	-	-	-	-
19 Contractual Services	-	-	-	-
20 Supplies and Materials	-	-	-	-
21 Grants and Subsidies	170,527.37	131,654.58	91,530.00	105,840.00
22 Capital Outlay	-	-	-	-
23 Total Expenditures/Expenses	170,527.37	131,654.58	91,530.00	105,840.00
24				
25 Transfers In	-	-	-	-
26 Transfers Out	-	-	-	-
27 Net Transfers In (Out)	-	-	-	-
28				
29 Net Change	(87,831.68)	(52,766.46)	(22,090.75)	(37,121.32)
30				
31 Beginning Fund Equity	311,908.83	224,077.15	171,310.69	149,219.94
32 Prior Period Adjustment	-	-	-	-
33 Ending Equity	224,077.15	171,310.69	149,219.94	112,098.62

Company: 3185

Company Name: Gaming Funds

Fund Name: Special Racing Revolving Fund

Fund Type: Special Revenue

Purpose: SDCL 42-7-79.1 created the Special Racing Revolving Fund. Source: The first \$75,000 received in the Special Racing Fund (an agency fund) and one half of remaining revenue received in the Special Racing Fund in excess of seventy-five thousand dollars shall be transferred to the Special Racing Revolving Fund. Use: to increase purses or for operations, or upon request, funds may be granted to a political subdivision of the state for unusual or unique law enforcement expenses incidental to having a race track or off-track site in that political subdivision.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Revenue
State Accounting System - Other Fund Balances
Company 6516 - Lottery Operating Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	9,239,984.76	9,196,333.05	12,332,398.40	11,848,831.39
2 Cash and Cash Equivalents	45,001.73	67,564.17	42,496.82	59,013.46
3 Restricted Receivables	631,743.69	631,743.69	631,743.69	631,743.69
4 Accounts Receivable	(405,794.49)	13,318.70	8,071.36	6,082.23
5 Total Assets	<u>9,510,935.69</u>	<u>9,908,959.61</u>	<u>13,014,710.27</u>	<u>12,545,670.77</u>
6				
7 Accounts Payable	333,850.68	314,417.68	772,529.88	397,179.89
8 Due to Other Funds	(2,801.10)	(300.00)	(1,576.00)	(274.48)
9 Due to Other Governments	4,795.20	-	-	-
10 Total Liabilities	<u>335,844.78</u>	<u>314,117.68</u>	<u>770,953.88</u>	<u>396,905.41</u>
11				
12 Reserve for Encumbrances	1,323.00	-	-	34,424.27
13 Unreserved Fund Balance	<u>9,173,767.91</u>	<u>9,594,841.93</u>	<u>12,243,756.39</u>	<u>12,114,341.09</u>
14 Total Fund Equity	<u>9,175,090.91</u>	<u>9,594,841.93</u>	<u>12,243,756.39</u>	<u>12,148,765.36</u>
15 Total Liabilities and Fund Equity	<u>9,510,935.69</u>	<u>9,908,959.61</u>	<u>13,014,710.27</u>	<u>12,545,670.77</u>
16				
17				
18 Licenses, Permits and Fees	159,468.19	162,953.30	166,165.37	172,151.55
19 Use of Money and Property	270,143.80	195,355.16	128,551.23	1,038.78
20 Sales and Services	73,291,416.26	75,065,577.46	84,848,290.00	86,587,334.31
21 Other Revenue	1,826.50	135,280.03	17,554.79	374,602.83
22 Total Revenue	<u>73,722,854.75</u>	<u>75,559,165.95</u>	<u>85,160,561.39</u>	<u>87,135,127.47</u>
23				
24 Personal Services and Benefits	1,340,109.35	1,428,714.46	1,486,521.55	1,689,746.00
25 Travel	140,710.85	155,203.64	161,017.54	169,513.26
26 Contractual Services	11,429,949.89	12,335,022.50	13,799,326.52	14,034,014.87
27 Supplies and Materials	1,287,984.22	1,105,518.50	562,656.48	947,417.13
28 Capital Outlay	47,519.10	92,559.31	10,072.44	10,652.21
29 Other Expense	120,745.97	191,787.00	216,540.00	182,522.00
30 Bad Debts Expense	-	8,509.84	8,993.39	1,570.00
31 Insurance Claims	-	-	-	-
32 Lottery Prizes	44,960,664.37	45,395,011.97	49,650,873.77	51,039,313.83
33 Total Expenditures/Expenses	<u>59,327,683.75</u>	<u>60,712,327.22</u>	<u>65,896,001.69</u>	<u>68,074,749.30</u>
34				
35 Transfers In	3,745.86	-	-	-
36 Transfers Out	(12,451,282.76)	(14,853,104.68)	(16,615,645.24)	(19,155,369.20)
37 Net Transfers In (Out)	<u>(12,447,536.90)</u>	<u>(14,853,104.68)</u>	<u>(16,615,645.24)</u>	<u>(19,155,369.20)</u>
38				
39 Net Change	1,947,634.10	(6,265.95)	2,648,914.46	(94,991.03)
40				
41 Beginning Fund Equity	7,227,456.81	9,175,090.91	9,594,841.93	12,243,756.39
42 Prior Period Adjustment	-	426,016.97	-	-
43 Ending Equity	<u>9,175,090.91</u>	<u>9,594,841.93</u>	<u>12,243,756.39</u>	<u>12,148,765.36</u>

Company: 6516

Company Name: Lottery Operating Funds

Fund Name: Lottery Operating Fund

Fund Type: Enterprise

Purpose: SDCL 42-7A-22 created the Lottery Operating Fund. Source: All revenues from the sale of lottery tickets, interest received on moneys in the Lottery Operating Fund, and all other fees and moneys collected. Use: Moneys are continuously appropriated for payment of prizes, expenses of the lottery. Per § 42-7A-24, the net proceeds from the from the sale of on-line lottery tickets are deposited to the following funds:

FY19: State Capital Construction Fund - 75%, General Fund - 25%

FY20: State Capital Construction Fund - 65%, General Fund - 35%

FY21: State Capital Construction Fund - 65%, General Fund - 35%

FY22: State Capital Construction Fund - 50%, General Fund - 50%

Beginning FY23: State Capital Construction Fund - 30%, General Fund - 70%

Net proceeds are funds in the lottery operating fund which are not needed for the payment of prizes, lottery expenses, and total retained earnings up to one and one-half million dollars cash deemed necessary by the executive director and commission for replacement, maintenance, and upgrade of business systems, product development, legal, and operating contingencies of the lottery.

Budget Information: Included in the General Appropriations Bill as an informational budget.

Department of Revenue
State Accounting System - Other Fund Balances
Company 6516 - Lottery Operating Fund

Other Information: SDCL 42-7A-24 was amended effective FY2019. The amendment revised the percentages being transferred to the sate general fund and state capital construction fund beginning in FY2019.

Department of Revenue
State Accounting System - Other Fund Balances
Company 6516 - Video Lottery Operating Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	2,955,933.18	3,931,244.91	4,437,047.82	5,133,248.20
2 Accounts Receivable	20,304.00	-	-	-
3 Total Assets	<u>2,976,237.18</u>	<u>3,931,244.91</u>	<u>4,437,047.82</u>	<u>5,133,248.20</u>
4				
5 Accounts Payable	582.28	582.28	582.28	-
6 Due to Other Funds	8,870.05	-	-	-
7 Other Liabilities	24,600.00	215,400.00	34,400.00	37,678.00
8 Total Liabilities	<u>34,052.33</u>	<u>215,982.28</u>	<u>34,982.28</u>	<u>37,678.00</u>
9				
10 Reserve for Encumbrances	-	4,044.00	-	6,943.57
11 Unreserved Fund Balance	2,942,184.85	3,711,218.63	4,402,065.54	5,088,626.63
12 Total Fund Equity	<u>2,942,184.85</u>	<u>3,715,262.63</u>	<u>4,402,065.54</u>	<u>5,095,570.20</u>
13 Total Liabilities and Fund Equity	<u>2,976,237.18</u>	<u>3,931,244.91</u>	<u>4,437,047.82</u>	<u>5,133,248.20</u>
14				
15				
16 Licenses, Permits and Fees	1,335,018.52	1,365,712.57	1,421,695.95	1,445,254.97
17 Fines, Forfeits and Penalties	-	-	-	-
18 Use of Money and Property	76,763.45	47,086.44	34,017.59	2,348.17
19 Sales and Services	1,496,133.86	1,628,672.42	1,644,379.72	1,658,698.55
20 Other Revenue	29.18	2,212.27	19,876.33	107,132.65
21 Total Revenue	<u>2,907,945.01</u>	<u>3,043,683.70</u>	<u>3,119,969.59</u>	<u>3,213,434.34</u>
22				
23 Personal Services and Benefits	711,350.06	635,482.59	723,525.70	824,802.12
24 Travel	6,453.81	6,666.50	14,192.43	14,779.11
25 Contractual Services	1,393,472.18	1,403,321.90	1,459,423.82	1,453,724.18
26 Supplies and Materials	17,672.74	11,050.04	14,995.62	11,782.02
27 Capital Outlay	1,735.79	84.89	7,029.11	1,445.00
28 Other Expense	-	-	-	-
29 Total Expenditures/Expenses	<u>2,130,684.58</u>	<u>2,056,605.92</u>	<u>2,219,166.68</u>	<u>2,306,532.43</u>
30				
31 Transfers In	-	-	-	-
32 Transfers Out	(157,447.69)	(214,000.00)	(214,000.00)	(214,000.00)
33 Net Transfers In (Out)	<u>(157,447.69)</u>	<u>(214,000.00)</u>	<u>(214,000.00)</u>	<u>(214,000.00)</u>
34				
35 Net Change	619,812.74	773,077.78	686,802.91	692,901.91
36				
37 Beginning Fund Equity	2,322,372.11	2,942,184.85	3,715,262.63	4,402,065.54
38 Prior Period Adjustment	-	-	-	602.75
39 Ending Equity	<u>2,942,184.85</u>	<u>3,715,262.63</u>	<u>4,402,065.54</u>	<u>5,095,570.20</u>

Company: 6516

Company Name: Lottery Operating Funds

Fund Name: Video Lottery Operating Fund

Fund Type: Enterprise

Purpose: SDCL 42-7A-41.1 created the Video Lottery Operating Fund. Source: Per § 42-7A-41.1 the fund will receive the fees imposed pursuant to § 42-7A-41 and one-half of one percent of net machine income. Use: Operating costs of video lottery program. Per SDCL 42-7A-24, net machine income from video lottery games shall be directly deposited in the General Fund upon receipt.

Budget Information: Included in the General Appropriations Bill.

Department of Revenue
State Accounting System - Other Fund Balances
Company 8000 - Agency Fund

	FY2021	FY2022	FY2023	FY2024
1 Cash Pooled with State Treasurer	176,568,813.12	130,235,169.55	142,408,663.55	149,874,054.58
2 Total Assets	176,568,813.12	130,235,169.55	142,408,663.55	149,874,054.58
3				
4 Accounts Payable	30,494.04	36,333.33	33,091.91	43,411.86
5 Accrued Liabilities	-	-	-	-
6 Due to Other Funds	70,146,350.71	47,863,267.92	53,600,990.69	52,224,243.15
7 Due to Other Governments	73,081,632.46	58,270,705.04	54,555,465.79	75,055,474.71
8 Bonds and Notes Payable	1,342,817.70	1,325,040.26	1,313,089.27	1,352,372.46
9 Other Liabilities	31,967,518.21	22,739,823.00	32,906,025.89	21,198,552.40
10 Total Liabilities	176,568,813.12	130,235,169.55	142,408,663.55	149,874,054.58

Company: 8000

Company Name: Agency Fund

Fund Name: Agency Fund

Fund Type: Agency

Purpose: Primarily administratively created funds used to deposit monies collected by the department prior to distribution to other funds or to local governments. Includes the Special Municipal Non-Ad Valorem Tax Fund created by SDCL 10-52-5. Source: Non-ad valorem taxes collected by the Dept. of Revenue on behalf of cities. Use: Cities' share is disbursed monthly.

Local Government Highway and Bridge Fund created by SDCL 32-11-34. Source: Excess monies not necessary for the manufacturing and distribution of license plates in the license plate special revenue fund are transferred to the Local Government Highway and Bridge Fund. Use: Transferred by the Dept. of Revenue to the counties' Local Government Highway and Bridge Fund based upon apportionment established in § 32-11-35. Beginning on October 1, 2015, before each quarterly disbursement is made pursuant to § 32-11-35, the secretary of revenue shall transfer one million seven hundred fifty thousand dollars to the local bridge improvement grant fund created pursuant to § 32-11-38.

County Telecommunications Gross Receipts Fund created by 10-33A-5.1. Source: SDCL 10-33A-5.1 authorized that 40% of the revenue collected from the tax imposed by chapter 10-33A be deposited into a County Telecommunications Gross Receipts Fund. Use: SDCL 10-33A-6.1 the distribution to each county in an amount equal to the money deposited in the county telecommunications gross receipts fund times the ratio of population of the county to the total population of all counties. The distributions will be made each March, June, September, and December.

Source: Deposit of sales or use tax and contractors' excise tax for refunds on construction projects under § 10-45B.

Budget Information: There are no disbursements in an agency fund to appropriate.