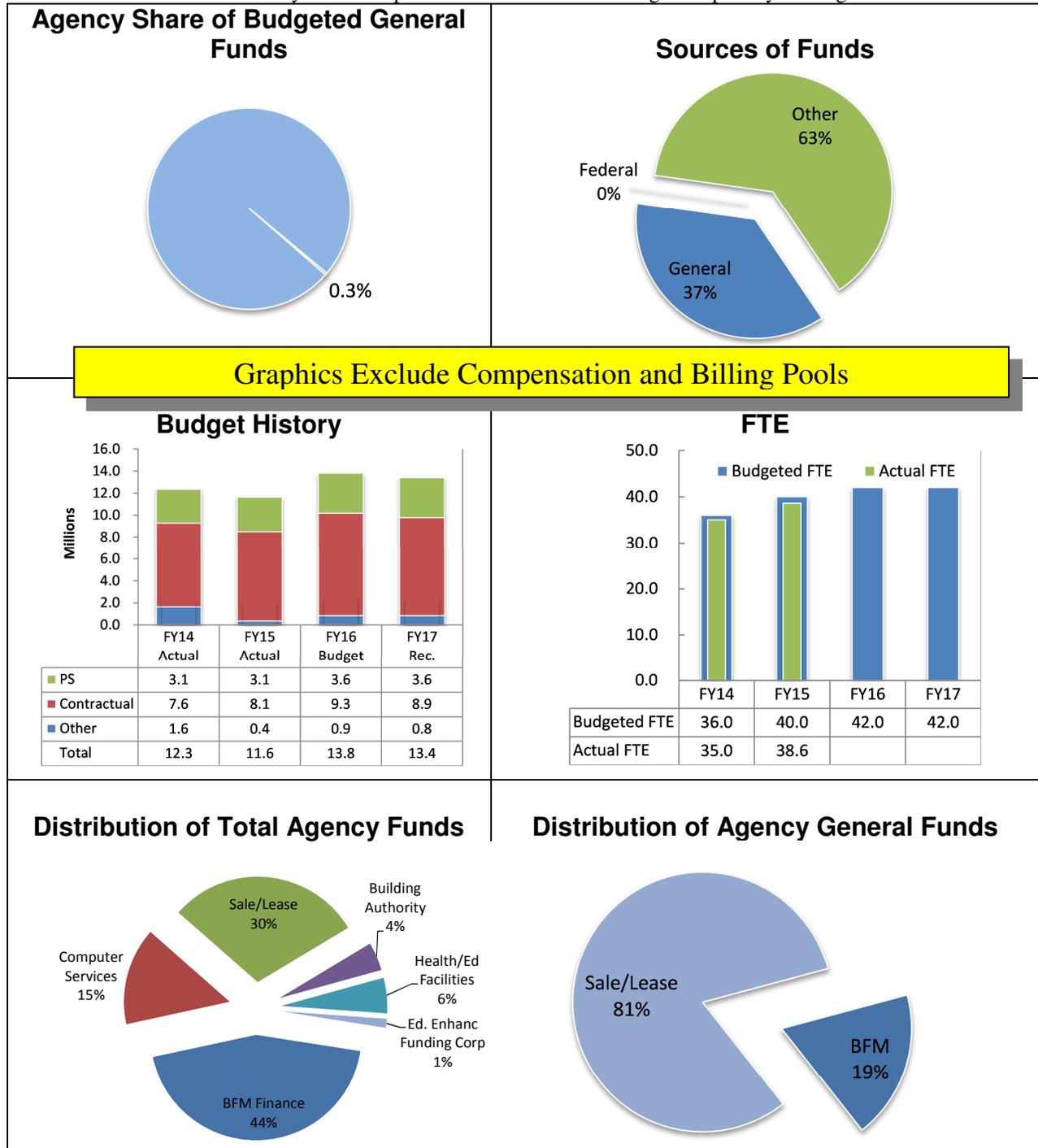


# FY17 Budget Briefing

# Bureau of Finance and Management

Information contained in this document is based on the Governor's original recommended FY17 budget.  
This document may not correspond with the final FY17 budget adopted by the Legislature.



## Key Personnel

- Jason Dilges, Commissioner
- Colin Keeler, Financial Systems
- Terry Miller, Finance Officer
- Keith Senger, Accounting Analysis and Financial Reporting

## Department Total - **Includes Compensation and Billing Pools**

	<b>Actual FY2014</b>	<b>Actual FY2015</b>	<b>Budgeted FY2016</b>	<b>Gov Rec FY2017</b>	<b>Gov Rec Inc/Dec FY2017</b>	<b>% Change From FY2016</b>
<b>Personal Services</b>						
Employee Salaries	2,363,640	2,460,388	3,352,511	31,633,650	28,281,139	843.6%
Employee Benefits	699,326	684,227	766,413	1,515,957	749,544	97.8%
<b>FTE</b>	35.0	38.6	42.0	42.0	0.0	0.0%
<b>Funding Types</b>						
General	618,996	653,668	689,146	12,219,075	11,529,929	1,673.1%
Federal	0	0	180,696	5,533,644	5,352,948	2,962.4%
Other	2,443,970	2,490,947	3,249,082	15,396,888	12,147,806	373.9%
<b>Total PS</b>	3,062,966	3,144,615	4,118,924	33,149,607	29,030,683	704.8%
<b>Operating Expenses</b>						
Travel	65,396	106,328	96,944	91,644	(5,300)	(5.5%)
Contractual Services	7,634,429	8,139,479	9,628,776	10,757,008	1,128,232	11.7%
Supplies & Materials	104,178	114,144	136,738	136,648	(90)	(0.1%)
Capital Outlay	1,470,364	136,029	617,956	617,956	0	0.0%
Other	0	0	0	0	0	0.0%
<b>Funding Types</b>						
General	5,234,993	5,249,421	4,723,908	5,008,810	284,902	6.0%
Federal	0	0	131,484	561,580	430,096	327.1%
Other	4,039,374	3,246,559	5,625,022	6,032,866	407,844	7.3%
<b>Total OE</b>	9,274,367	8,495,980	10,480,414	11,603,256	1,122,842	10.7%
<b>Totals</b>						
<b>Funding Types</b>						
General	5,853,989	5,903,089	5,413,054	17,227,885	11,814,831	218.3%
Federal	0	0	312,180	6,095,224	5,783,044	1,852.5%
Other	6,483,344	5,737,505	8,874,104	21,429,754	12,555,650	141.5%
<b>Total</b>	12,337,333	11,640,595	14,599,338	44,752,863	30,153,525	206.5%

**See PAGE 7 for BFM Totals EXCLUDING salary policy and billing pools.**

## Major Expansions and Reductions

	Governor's Recommended Increases and Decreases				
Budget Item	General Funds	Federal Funds	Other Funds	TOTALS	FTE
A. Software Maintenance			36,070	36,070	
B. Adjust Sale/Leaseback Payment	(500,000)			(500,000)	
C. Realign Building Authority Budget			61,900	61,900	
D. Realign Health & Ed Facilities Authority Budget			(393)	(393)	
E. Realign Educ. Enhancement Funding Corp Budget			2,768	2,768	
<b>BFM Total Excluding Pools</b>	<b>(500,000)</b>	<b>-</b>	<b>100,345</b>	<b>(399,655)</b>	<b>0.0</b>
Salary Pool Increase (PS)	12,914,597	6,026,625	13,658,398	32,599,620	
Salary Pool Increase (OE)	636,378	333,617	458,212	1,428,207	
Salary Policy Pool Increase	13,550,975	6,360,242	14,116,610	34,027,827	
Health Insurance Decrease	(1,453,652)	(708,694)	(1,566,777)	(3,729,123)	
Bureau Billing for Expansion	217,508	262,980	75,220	555,708	
Captive Ins. Remove Unused	-	(131,484)	(169,748)	(301,232)	
Non-Salary Policy Pool Change	(1,236,144)	(577,198)	(1,661,305)	(3,474,647)	
<b>Pools - Salary Policy, Insurance Decrease, Bureau Billings, Remove Captive Insurance</b>	<b>12,314,831</b>	<b>5,783,044</b>	<b>12,455,305</b>	<b>30,553,180</b>	<b>0.0</b>
<b>TOTAL</b>	<b>11,814,831</b>	<b>5,783,044</b>	<b>12,555,650</b>	<b>30,153,525</b>	<b>0.0</b>

- A. **Software Maintenance Costs** - The Governor is recommending an increase of \$36,070 for software maintenance costs associated with the state's financial systems.
- B. **Sale/Leaseback Payment Decrease** – The decreased amount is based on the payment schedule provided by the South Dakota Building Authority. See Page 8 for more information on the Sale/Leaseback program.
- C. **South Dakota Building Authority** – Informational Budget - Increase of \$61,900 in other fund spending authority to realign expenditures. (Page 12)
- D. **Health and Education Facilities Authority** – Informational Budget - Decrease of \$393 in other fund spending authority to realign expenditures. (Page 13)
- E. **Education Enhancement Funding Corporation** – Information Budget – Increase of \$2,768 in other fund spending authority to realign expenditures. (Page 15)
- F. In 2014, the Governor made a commitment to have the Comprehensive Annual Financial Report (CAFR) issued by December 31 for FY16 (six months after the close of the fiscal year), which is similar to the goal for many other states. In the past, South Dakota has taken as long as a year to issue the CAFR.

In **FY15**, increases were made to the State's budget for the Faster CAFR Initiative:

1. BFM - \$233,306 other funds and 3.0 FTE

2. Legislative Audit – \$172,275 general funds and 3.0 FTE
3. Board of Regents - \$313,416 general funds and 3.0 FTE
4. Education - \$100,000 general funds for the EGrant system

In **FY16**, BFM's FTE level increased by 2.0 accountants for the faster CAFR Initiative. (\$165,707 other funds)

The goal put forth by the agency was to issue the FY15 CAFR by January 31, 2016 and the FY16 CAFR by December 31, 2016.

**Governor's Recommended Employee Compensation and Billings Pool – (from page 01-24 of the Governor's FY17 budget book)**

For FY17, the Governor recommended the funding for the state employee compensation plan and bureau billings be placed in a pool in BFM to be distributed to each agency. *Therefore, individual agency personal services and contractual services budgets do not reflect budget increases for the compensation plan, bureau billings, or the decrease for health insurance.*

1. Below are the estimated distributions for employee compensation for FY17. BFM will distribute dollars from the pool after calculating the increase for salary policy and the decrease for employee health insurance. The distributed amount to the agency will be in addition to the agency's appropriated personal services budget.

FY17 Salary Policy Component	Object	General	Federal	Other	Total
Health Insurance	PS	(\$1,830)	\$0	(\$7,795)	(\$9,625)
Market Adjustment	PS	\$16,720	\$0	\$27,642	\$44,362
Movement Towards Market Value	PS	\$10,817	\$6	\$38,326	\$49,149
Health Insurance	OE	(\$102)	\$0	(\$1,316)	(\$1,418)
Market Adjustment	OE	\$381	\$0	\$984	\$1,365
Movement Towards Market Value	OE	\$295	\$0	\$7,449	\$7,744
	<b>Total</b>	<b>\$26,281</b>	<b>\$6</b>	<b>\$65,290</b>	<b>\$91,577</b>

- Recommended FY17 - 2.7% market adjustment for all permanent employees (except Career Bands); 0%-2.7% market adjustments for Career Bands; 2.5% movement toward market value for General Pay Structure and PACE; 0% to 4.5% pay for performance for Career Bands; decrease of \$275 per benefitted employee for the employer-paid portion of the health insurance plan.
- Recommended FY16 – 2% market adjustment for all permanent employees (except Career Bands); 0%-6.6% market adjustments for Career Bands; 2.5% movement toward market value for General Pay Structure and PACE; 0% to 4.5% pay for performance for Career Bands; 0% health insurance.
- FY15 – 3% across-the-board/market adjustment for all permanent employees (including Career Bands); 3% adjustment toward job worth for PACE; 0%-4.5% pay for performance for Career Bands; targeted compensation adjustments for a small number of hard-to-fill, below market vocational jobs; 18.6% health insurance.

- FY14 – 3% across-the-board for all permanent employees (except Career Bands); 3.5% to 4% market adjustment for Career Bands; 3.5% adjustment toward job worth for PACE; 0%-4.5% pay for performance for Career Bands; 14.7% health insurance.

2. Below are the estimated increases to the bureau billings for FY17. The amount distributed from the BFM pool to the agency will be in addition to the agency's appropriated contractual services budget.

Estimated FY17	General	Federal	Other	Total
Bureau Billing Adjustments	125	-	427	552

### Interagency Billings

Below are the sources of funds the Bureau of Finance and Management used to pay for services provided by central government bureaus (Bureau of Information and Telecommunications, Bureau of Administration, and Bureau of Human Resources).

Bureau Name	General	Federal	Other	Total
Bureau of Finance and Management	-	-	4,076	4,076
Bureau of Administration	36,958	-	238,287	275,245
Bureau of Information and Telecommunication	15,533	-	766,995	782,528
Bureau of Human Resources	5,906	-	16,063	21,969
<b>Total FY15 Interagency Payments</b>	<b>58,397</b>	<b>-</b>	<b>1,025,420</b>	<b>1,083,818</b>

## Department Object Detail – Excluding Compensation and Billing Pools

Item	Actual Expenditures ←			→ Budgeted Expenditures				FY09-15 Actual Trend
	Actual FY2013	Actual FY2014	Actual FY2015	Budgeted FY2016	Governor Rec FY2017	Inc/Dec Over FY2016	% Change Over FY2016	
<b>PERSONAL SERVICES</b>								
General	567,967	618,996	653,668	686,876	686,876	0	0.0%	
Federal	0	0	0	0	0	0	0.0%	
Other Funds	2,282,702	2,443,970	2,490,947	2,928,804	2,925,242	(3,562)	(0.1%)	
Total Personal Services	2,850,669	3,062,966	3,144,615	3,615,680	3,612,118	(3,562)	(0.1%)	
<b>FTE</b>	35.0	35.0	38.6	42.0	42.0	0.0	0.0%	
<b>TRAVEL</b>								
General	25,396	38,306	43,163	35,566	35,566	0	0.0%	
Federal	0	0	0	0	0	0	0.0%	
Other Funds	36,581	27,090	63,165	61,378	56,078	(5,300)	(8.6%)	
Total Travel	61,977	65,396	106,328	96,944	91,644	(5,300)	(5.5%)	
<b>CONTRACTUAL SERVICES</b>								
General	6,215,581	5,179,899	5,188,313	4,672,758	4,172,758	(500,000)	(10.7%)	
Federal	0	0	0	0	0	0	0.0%	
Other Funds	2,912,234	2,454,530	2,951,166	4,654,786	4,764,083	109,297	2.3%	
Total Contractual Services	9,127,815	7,634,429	8,139,479	9,327,544	8,936,841	(390,703)	(4.2%)	
<b>SUPPLIES AND MATERIALS</b>								
General	9,026	14,189	11,408	13,584	13,584	0	0.0%	
Federal	0	0	0	0	0	0	0.0%	
Other Funds	102,377	89,989	102,736	123,154	123,064	(90)	(0.1%)	
Total Supplies and Materials	111,403	104,178	114,144	136,738	136,648	(90)	(0.1%)	
<b>CAPITAL OUTLAY</b>								
General	20,236	2,600	6,537	2,000	2,000	0	0.0%	
Federal	0	0	0	0	0	0	0.0%	
Other Funds	25,452	1,467,764	129,492	615,956	615,956	0	0.0%	
Total Capital Outlay	45,688	1,470,364	136,029	617,956	617,956	0	0.0%	
<b>OTHER</b>								
General	5	0	0	0	0	0	0.0%	
Federal	0	0	0	0	0	0	0.0%	
Other Funds	0	0	0	0	0	0	0.0%	
Total Other	5	0	0	0	0	0	0.0%	
<b>TOTAL</b>								
General	6,838,211	5,853,990	5,903,089	5,410,784	4,910,784	(500,000)	(9.2%)	
Federal	0	0	0	0	0	0	0.0%	
Other Funds	5,359,346	6,483,343	5,737,506	8,384,078	8,484,423	100,345	1.2%	
Total All Funds	12,197,557	12,337,333	11,640,595	13,794,862	13,395,207	(399,655)	(2.9%)	

## BUREAU OF FINANCE AND MANAGEMENT

The mission of the Bureau of Finance and Management is to promote efficient and effective management of the state of South Dakota, to advise the Governor on the overall fiscal policy, to complete and present the annual fiscal plan, and to manage the central accounting and payroll systems.

### BFM Total – **Excluding Compensation and Billing Pools**

	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budgeted</u> <u>FY2016</u>	<u>Gov Rec</u> <u>FY2017</u>	<u>Gov Rec</u> <u>Inc/Dec</u> <u>FY2017</u>	<u>% Change</u> <u>From</u> <u>FY2016</u>
<b>Personal Services</b>						
Employee Salaries	2,363,640	2,460,388	2,849,267	2,854,714	5,447	0.2%
Employee Benefits	699,326	684,227	766,413	757,404	(9,009)	(1.2%)
<b>FTE</b>	35.0	38.6	42.0	42.0	0.0	0.0%
<b>Funding Types</b>						
General	618,996	653,668	686,876	686,876	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	2,443,970	2,490,947	2,928,804	2,925,242	(3,562)	(0.1%)
<b>Total PS</b>	3,062,966	3,144,615	3,615,680	3,612,118	(3,562)	(0.1%)
<b>Operating Expenses</b>						
Travel	65,396	106,328	96,944	91,644	(5,300)	(5.5%)
Contractual Services	7,634,429	8,139,479	9,327,544	8,936,841	(390,703)	(4.2%)
Supplies & Materials	104,178	114,144	136,738	136,648	(90)	(0.1%)
Capital Outlay	1,470,364	136,029	617,956	617,956	0	0.0%
Other	0	0	0	0	0	0.0%
<b>Funding Types</b>						
General	5,234,993	5,249,421	4,723,908	4,223,908	(500,000)	(10.6%)
Federal	0	0	0	0	0	0.0%
Other	4,039,374	3,246,559	5,455,274	5,559,181	103,907	1.9%
<b>Total OE</b>	9,274,367	8,495,980	10,179,182	9,783,089	(396,093)	(3.9%)
<b>Totals</b>						
<b>Funding Types</b>						
General	5,853,989	5,903,089	5,410,784	4,910,784	(500,000)	(9.2%)
Federal	0	0	0	0	0	0.0%
Other	6,483,344	5,737,505	8,384,078	8,484,423	100,345	1.2%
<b>Total</b>	12,337,333	11,640,594	13,794,862	13,395,207	(399,655)	(2.9%)

**See PAGE 2 for BFM Totals INCLUDING the salary policy and billing pools.**

## SALE/LEASEBACK - BFM

The purpose of this budget is to make lease payments pursuant to the lease entered into between the Board of Charities and Corrections and the South Dakota Building Authority dated December 1, 1986. **The final payment will be made in December 2016 (FY17).** The FY18 budget and future budgets will not include the annual payment.

	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budgeted</u> <u>FY2016</u>	<u>Gov Rec</u> <u>FY2017</u>	<u>Gov Rec</u> <u>Inc/Dec</u> <u>FY2017</u>	<u>% Change</u> <u>From</u> <u>FY2016</u>
<b>Operating Expenses</b>						
Contractual Services	5,000,000	5,030,000	4,500,000	4,000,000	(500,000)	(11.1%)
<b>Funding Types</b>						
General	5,000,000	5,030,000	4,500,000	4,000,000	(500,000)	(11.1%)
Federal	0	0	0	0	0	0.0%
Other	0	0	0	0	0	0.0%
<b>Total OE</b>	<b>5,000,000</b>	<b>5,030,000</b>	<b>4,500,000</b>	<b>4,000,000</b>	<b>(500,000)</b>	<b>(11.1%)</b>
<b>Totals</b>						
<b>Funding Types</b>						
General	5,000,000	5,030,000	4,500,000	4,000,000	(500,000)	(11.1%)
Federal	0	0	0	0	0	0.0%
Other	0	0	0	0	0	0.0%
<b>Total</b>	<b>5,000,000</b>	<b>5,030,000</b>	<b>4,500,000</b>	<b>4,000,000</b>	<b>(500,000)</b>	<b>(11.1%)</b>

## Budget Notes

Requested decrease of \$500,000 is based on the payment schedule provided by the South Dakota Building Authority.

### Sale/Leaseback History

- In the 1980's, the Legislature sold most state-owned buildings and leased them back for state use. This was a revenue generating initiative for the state to use the investment income on the money received from the sale of the buildings. Part of the investment income was to be used to pay for the leases, and the other portion would be realized as net earnings.
- The state sold its office buildings valued at approximately \$200,000,000 to the South Dakota Building Authority (SDBA).
- To pay for the buildings, the SDBA sold bonds. Bond payments by SDBA to the bondholders would be made out of payments by the state for the use of the same buildings.
- The state then took the \$200,000,000 and purchased an annuity contract for \$183,500,000 on the lives of a pool of retired state employees in the South Dakota Retirement System. The revenue stream to the state from the annuity contract would be used to make payments to the SDBA. Of the remaining \$16.5 million, \$14.5 million was used to fund one-time capital projects, and \$2 million was held in reserve to protect against the pool of retired employees dying faster than actuarial projections.

## Sale/Leaseback Budget Notes, cont.

- At the end of the 30-year contract (2016), the state will resume ownership of the buildings from the South Dakota Building Authority.
- The Building Authority provides for the payment of the original sale/leaseback (Foss, Anderson, State Library, Commerce Building, Becker-Hansen, and Soldiers' and Sailors' War Memorial buildings). The original closing date was December 18, 1986, and the **final payment will be December 1, 2016 (FY17)**. The activity was refinanced in 1996 to take advantage of a more favorable interest rate. The refinancing in 1996 did not change the final payment date of 12/1/16.
- The funds budgeted are receipted and paid out on the same day. There is no net impact to the general fund.
- The decrease in FY17 is based on the payment schedule provided by the South Dakota Building Authority.
- This is only a portion of the sale-leaseback program; the remaining portion is reported through the Bureau of Administration.

## COMPUTER SERVICES AND DEVELOPMENT

The purpose of this pool is to provide for the development and maintenance of computer systems in various state agencies.

	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budgeted</u> <u>FY2016</u>	<u>Gov Rec</u> <u>FY2017</u>	<u>Gov Rec</u> <u>Inc/Dec</u> <u>FY2017</u>	<u>% Change</u> <u>From</u> <u>FY2016</u>
<b>Operating Expenses</b>						
Contractual Services	0	0	2,000,000	2,000,000	0	0.0%
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	0	0	2,000,000	2,000,000	0	0.0%
<b>Total OE</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0</b>	<b>0.0%</b>
<b>Totals</b>						
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	0	0	2,000,000	2,000,000	0	0.0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0</b>	<b>0.0%</b>

### Budget Notes

The Governor is recommending no change for the computer services and development pool.

### History

This pool has been in place since FY1993 and was created for one-time development of computer projects in state agencies. The FY14 and FY15 actual expenditures above show as zero because the authority was transferred and expended from other budget units, or the authority reverted.

The Commissioner of the Bureau of Finance and Management determines which projects will be funded and transfers the spending authority to that agency.

<u>Budget History</u>	<u>General</u> <u>Funds</u>	<u>Federal</u> <u>Funds</u>	<u>Other</u> <u>Funds</u>	<u>Total</u> <u>Funds</u>
FY1993	163,522	0	717,364	880,886
FY1994-98	0	0	717,364	880,886
FY1999-01	500,000	0	1,717,364	2,217,364
FY2002	400,000	0	1,717,364	2,117,364
FY2003-14	0	0	1,717,364	1,717,364
FY2015-16	0	0	2,000,000	2,000,000

## Computer Development Pool Projections

The information below outlines the actual projects funded in FY14 and FY15, current projects in FY16 and the planned projects for FY17.

### 0113 Development Pool Projections

		<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>
Development Pool Budgeted Authority		\$1,717,469	\$2,000,000	\$2,000,000	\$2,000,000
<u>Item</u>	<u>Agency</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>
Hyperion Financial Management (CAFR)		346,000			
HFM First Year Maintenance (CAFR)		75,880			
HFM Implementation (CAFR)	BFM	345,589	49,715		
RB12 transformation	BFM	350,000	260,000		
SDRS transformation	SDRS	600,000	900,000	(1) 60,000	
Lawson Security	BFM			70,000	
Xerox/ATOS Hosting Renewal	BFM		113,449		
Infor Workforce Management	DSS/DHS			321,500	
Infor HRIS Required Upgrades/ Expansion / Hosting	BFM/BHR			500,000	250,000
e-Procurement Integration	BOA/BFM			?	
<b>Total</b>		<b>1,717,469</b>	<b>1,323,164</b>	<b>951,500</b>	<b>250,000</b>
Unused		-	676,836	1,048,500	1,750,000

Spent or Encumbered
Committed
Planned

(1) In the FY16 budget request, the estimated FY15 expenditure for the SDRS transformation was \$600,000 -- an average of \$300,000.

## SOUTH DAKOTA BUILDING AUTHORITY - INFORMATIONAL

The mission of the South Dakota Building Authority is to finance the construction and/or improvements to hospitals, housing facilities, penitentiaries, administrative facilities, classrooms, dining halls, field houses, parking facilities, union buildings, libraries, recreational areas, laboratories, offices, and similar facilities for use by the State of South Dakota.

	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budgeted</u> <u>FY2016</u>	<u>Gov Rec</u> <u>FY2017</u>	<u>Gov Rec</u> <u>Inc/Dec</u> <u>FY2017</u>	<u>% Change</u> <u>From</u> <u>FY2016</u>
<b>Personal Services</b>						
Employee Salaries	116,238	1,080	2,550	2,500	(50)	(2.0%)
Employee Benefits	39,216	83	0	0	0	0.0%
<b>FTE</b>	1.3	1.3	0.0	0.0	0.0	0.0%
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	155,454	1,163	2,550	2,500	(50)	(2.0%)
<b>Total PS</b>	155,454	1,163	2,550	2,500	(50)	(2.0%)
<b>Operating Expenses</b>						
Travel	3,508	25,392	11,000	11,000	0	0.0%
Contractual Services	373,145	453,181	499,151	561,101	61,950	12.4%
Supplies & Materials	2,990	3,859	4,500	4,500	0	0.0%
Capital Outlay	0	2,084	2,000	2,000	0	0.0%
Other	0	0	0	0	0	0.0%
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	379,643	484,516	516,651	578,601	61,950	12.0%
<b>Total OE</b>	379,643	484,516	516,651	578,601	61,950	12.0%
<b>Totals</b>						
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	535,097	485,679	519,201	581,101	61,900	11.9%
<b>Total</b>	535,097	485,679	519,201	581,101	61,900	11.9%

### Budget Notes

The South Dakota Building Authority is continuously appropriated and is included as an informational budget unit. The Authority is funded with bond administration fees. The Governor is recommending an increase of \$61,900 in other fund authority to meet anticipated needs in FY2017.

## HEALTH AND EDUCATIONAL FACILITIES AUTHORITY - INFORMATIONAL

The Health and Educational Facilities Authority was created to:

- Assist private nonprofit health and educational facilities and educational institutions in South Dakota in the construction, acquisition, financing and refinancing of projects to be undertaken for health and higher education programs;
- Assist South Dakota school districts and public bodies to alleviate cash flow shortages and reduce short-term borrowing costs; finance capital improvements for vocational education;
- Assist public bodies in the financing of real property, equipment or other personal property; and
- Assist public bodies, health institutions and dedicational institutions in the investment of funds intended for use of application in connection with any purpose or program.

	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budgeted</u> <u>FY2016</u>	<u>Gov Rec</u> <u>FY2017</u>	<u>Gov Rec</u> <u>Inc/Dec</u> <u>FY2017</u>	<u>% Change</u> <u>From</u> <u>FY2016</u>
<b>Personal Services</b>						
Employee Salaries	347,108	355,642	375,687	381,184	5,497	1.5%
Employee Benefits	127,105	100,802	123,682	114,673	(9,009)	(7.3%)
<b>FTE</b>	3.7	3.7	6.0	6.0	0.0	0.0%
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	474,213	456,444	499,369	495,857	(3,512)	(0.7%)
<b>Total PS</b>	474,213	456,444	499,369	495,857	(3,512)	(0.7%)
<b>Operating Expenses</b>						
Travel	13,867	21,496	19,056	19,056	0	0.0%
Contractual Services	180,235	173,894	186,637	189,756	3,119	1.7%
Supplies & Materials	11,969	14,935	16,480	16,480	0	0.0%
Capital Outlay	3,531	3,024	4,120	4,120	0	0.0%
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	209,602	213,349	226,293	229,412	3,119	1.4%
<b>Total OE</b>	209,602	213,349	226,293	229,412	3,119	1.4%
<b>Totals</b>						
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	683,815	669,793	725,662	725,269	(393)	(0.1%)
<b>Total</b>	683,815	669,793	725,662	725,269	(393)	(0.1%)

## Budget Notes

The Authority consists of seven members serving five-year terms who are appointed by the Governor. All members of the Authority serve without compensation but are entitled to reimbursement for actual or necessary expenses incurred in the performance of their duties.

This budget includes funding to attend meetings for new financings, closings and project site visits for post-issuance compliance checks, legal services, audit and accounting services, dues and memberships, rent, telecommunications services, supplies, etc.

The recommended changes net to a decrease of \$393 in other fund authority. All other changes in this budget are to “meet anticipated needs in FY2017”, as stated in the Authority’s budget narrative.

## EDUCATION ENHANCEMENT FUNDING CORP. - INFORMATIONAL

The mission of the Education Enhancement Funding Corporation was to issue Tobacco Settlement Asset-Backed Bonds to provide upfront cash to the State of South Dakota in exchange for an assignment of the State of South Dakota future Master Settlement Agreement tobacco payments for as long as the Educational Enhancement Funding Corporation's bonds are outstanding.

	<u>Actual</u> <u>FY2014</u>	<u>Actual</u> <u>FY2015</u>	<u>Budgeted</u> <u>FY2016</u>	<u>Gov Rec</u> <u>FY2017</u>	<u>Gov Rec</u> <u>Inc/Dec</u> <u>FY2017</u>	<u>% Change</u> <u>From</u> <u>FY2016</u>
<b>Personal Services</b>						
Employee Salaries	32,000		0	0	0	0.0%
<b>FTE</b>	0.0	0.0	0.0	0.0	0.0	0.0%
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	32,000	0	0	0	0	0.0%
<b>Total PS</b>	32,000	0	0	0	0	0.0%
<b>Operating Expenses</b>						
Travel	2,179	4,191	10,300	5,000	(5,300)	(51.5%)
Contractual Services	105,594	143,245	167,871	176,029	8,158	4.9%
Supplies & Materials	3,000		3,090	3,000	(90)	(2.9%)
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	110,773	147,436	181,261	184,029	2,768	1.5%
<b>Total OE</b>	110,773	147,436	181,261	184,029	2,768	1.5%
<b>Totals</b>						
<b>Funding Types</b>						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other	142,773	147,436	181,261	184,029	2,768	1.5%
<b>Total</b>	142,773	147,436	181,261	184,029	2,768	1.5%

### Budget Notes

From the 2015 Education Enhancement Funding Corporation Annual Report:

#### **NOTE 5 – COMMITMENTS AND CONTINGENCIES**

*Contingency 1.* The EEFC purchased future Tobacco Settlement Revenues (“TSRs”) from the State of South Dakota by issuing long-term bonds. The future collection of the TSRs will be used to pay the debt service of the EEFC.

*Contingency 2.* South Dakota received only a portion of its expected April 2015 annual MSA payment, in part due to a dispute with certain Participating Manufacturers over the applicability of a Nonparticipating Manufacturer (“NPM”) Adjustment. The NPM Adjustment procedure is found in Section IX(d) of the Master Settlement Agreement (“MSA”).

## Budget Notes – EEFC, cont.

### Note 5 - Annual Report, cont.

A MSA Settling State will not be subject to an NPM Adjustment for a particular year if it is found to have "diligently enforced" its Qualifying Statute throughout that year. The nationwide arbitration involving the Participating Manufacturers and most of the MSA Settling States regarding the 2004 NPM Adjustment is commencing at this time and is therefore still pending.

Several Participating Manufacturers reduced their April 2015 annual MSA payments to many of the MSA Settling States, either withholding a portion of the payment or placing the disputed amount into a disputed payment account. Again, it is anticipated that these amounts will not be disbursed to the States until the dispute is resolved with finality.

Likewise, it is expected that several Participating Manufacturers will seek an NPM Adjustment with respect to the annual MSA payment due in April 2016. As in the past, the Participating Manufacturers might withhold the disputed amount or place it in a disputed payment account until the issue is resolved. Whether such a reduction will be made, and if so, the amount of the reduction, is not known at this time.

## Other Fund Balances

Company and Fund Name	Blue Book Page	Ending Cash and Investment Balance June 30					60-Month Average Cash Balance	Lowest Monthly Cash Balance in Past Five Years	
		FY2011	FY2012	FY2013	FY2014	FY2015		Amount	Month
Company 3003 - Dakota Cement Trust	26	242,694,682	235,408,182	234,202,404	242,618,395	254,123,027	240,769,282	231,135,012	June 2012
Company 3004 - Health Care Trust	27	107,927,588	99,265,017	105,752,677	110,084,786	115,191,214	131,273,959	98,165,075	July 2010
Company 3005 - Education Enhancement Trust	28	391,603,272	365,636,868	388,652,372	411,887,732	435,344,476	384,046,609	361,996,117	July 2010
Company 3005 Critical Teaching Needs Scholarship Program	29			1,500,000	1,500,000	1,500,000	700,000	# 0	July 2012
Company 3005 - SD Need-Based Grant Fund	30			1,500,000	1,500,000	1,500,000	700,000	# 0	July 2012
Company 3018 - Health Care Tobacco Tax Fund	31	0	0	0	0	0	11	0	July 2010
Company 6010 - Budgetary Accounting Fund	32	1,599,971	1,966,430	840,464	727,935	971,453	1,672,680	(64,870)	May 2014
Company 9016 - Building South Dakota Fund	33				30,000,000	20,000,000	6,233,333	# 0	May 2013

#Average cash balance and lowest cash balance are actually less than five years due to age of fund.

# COMPENSATION AND BILLING POOLS

This budget unit provides a pool of funds to be distributed to state agencies for salary, benefits, health insurance adjustments, and bureau billings.

## Center 0117 - Compensation Pool Only

	Legislature Approved FY14	Legislature Approved FY15	Legislature Approved FY16	Remainder After Distribution in FY16	Gov Rec FY17	Gov Rec Inc/Dec from FY16	% Change From FY2016
<b>Personal Services</b>							
General	16,250,655	19,268,131	9,979,624	2,270	11,532,199	11,529,929	115.5%
Federal	9,925,262	11,072,332	5,016,808	180,696	5,533,644	5,352,948	106.7%
Other	19,433,967	22,094,651	11,200,009	320,278	12,471,646	12,151,368	108.5%
<b>Total PS</b>	<b>45,609,884</b>	<b>52,435,114</b>	<b>26,196,441</b>	<b>503,244</b>	<b>29,537,489</b>	<b>29,034,245</b>	<b>110.8%</b>
<b>Operating Expenses - Contractual Services</b>							
General	911,673	1,098,242	271,789	0	567,394	567,394	208.8%
Federal	367,950	386,820	53,387	0	298,600	298,600	559.3%
Other	488,842	592,048	0	0	398,465	398,465	0.0%
<b>Total OE</b>	<b>1,768,465</b>	<b>2,077,110</b>	<b>325,176</b>	<b>0</b>	<b>1,264,459</b>	<b>1,264,459</b>	<b>388.9%</b>
<b>Totals</b>							
<b>Funding Types</b>							
General	17,162,328	20,366,373	10,251,413	2,270	12,099,593	12,097,323	118.0%
Federal	10,293,212	11,459,152	5,070,195	180,696	5,832,244	5,651,548	111.5%
Other	19,922,809	22,686,699	11,200,009	320,278	12,870,111	12,549,833	112.1%
<b>Total</b>	<b>47,378,349</b>	<b>54,512,224</b>	<b>26,521,617</b>	<b>503,244</b>	<b>30,801,948</b>	<b>30,298,704</b>	<b>114.2%</b>

## Center 0117 - Bureau Billing Pool Only

	Legislature Approved FY16	BFM Distribution	Remainder	Gov Rec FY17	Inc/Dec
<b>Operating Expenses - Contractual Services</b>					
General	1,265,471	(1,265,471)	0	217,508	217,508
Federal	711,423	(711,423)	0	262,980	262,980
Other	2,012,508	(2,012,508)	0	75,220	75,220
<b>Total OE</b>	<b>3,989,402</b>	<b>(3,989,402)</b>	<b>0</b>	<b>555,708</b>	<b>555,708</b>

## Center 0117 - Captive Insurance Pool Remainder

	Legislature Approved FY16	BFM Distribution	Remainder	Gov Rec FY17	Inc/Dec
<b>Operating Expenses - Contractual Services</b>					
General	592,982	(592,982)	0	0	0
Federal	385,944	(254,460)	131,484	0	(131,484)
Other	751,224	(581,476)	169,748	0	(169,748)
<b>Total OE</b>	<b>1,730,150</b>	<b>(1,428,918)</b>	<b>301,232</b>	<b>0</b>	<b>(301,232)</b>

**Center 0117 - Total Employee Compensation and Billing Pools**

	<b>Remainder After Distribution in FY16</b>	<b>Gov Rec FY17</b>	<b>Gov Rec Inc/Dec for FY17</b>
<b>Personal Services</b>			
Employee Salaries	503,244	28,778,936	28,275,692
Employee Benefits	0	758,553	758,553
<b>FTE</b>	0.0	0.0	0.0
<b>Funding Types</b>			
General	2,270	11,532,199	11,529,929
Federal	180,696	5,533,644	5,352,948
Other	320,278	12,471,646	12,151,368
<b>Total PS</b>	503,244	29,537,489	29,034,245
<b>Operating Expenses - Contractual Services</b>			
General	0	784,902	784,902
Federal	131,484	561,580	430,096
Other	169,748	473,685	303,937
<b>Total OE</b>	301,232	1,820,167	1,518,935
<b>Totals</b>			
<b>Funding Types</b>			
General	2,270	12,317,101	12,314,831
Federal	312,180	6,095,224	5,783,044
Other	490,026	12,945,331	12,455,305
<b>Total</b>	804,476	31,357,656	30,553,180

**Budget Notes**

Allocation of the recommended pooled amounts to be made based on the July 1, 2016 payroll for the following: 2.7% market adjustment for all permanent state employees, market adjustments for career bands based on actual market movement of their “job family”, movement toward market value for the general pay structure, and pay-for-performance for Career Band families.

The amounts displayed in the “Remainder After Distribution in FY16” column reflect the difference between the estimates made last session and the actual distribution.

Details of estimated distribution of the salary policy pool and the bureau billings are on the following pages.

**Governor's Recommended FY2017 Employee Compensation Plan**  
**Total of all Salary Package Components**  
 (Details on following three pages.)  
 (BFM Estimated Distributions by Agency)

<b>Agency</b>	<b>General Funds</b>	<b>Federal Funds</b>	<b>Other Funds</b>	<b>Total Funds</b>
Administration	\$18,250	\$600	\$309,938	\$328,788
Agriculture	\$194,844	\$121,359	\$157,558	\$473,761
Attorney General	\$346,955	\$46,741	\$162,841	\$556,537
Board of Regents	\$4,259,624	\$866,710	\$5,240,356	\$10,366,691
Corrections	\$2,040,150	\$13,579	\$74,772	\$2,128,501
Education	\$219,458	\$206,299	\$60,671	\$486,428
Environment and Natural Resources	\$181,126	\$192,142	\$113,872	\$487,140
Finance and Management	\$26,281	\$6	\$65,290	\$91,577
Game, Fish and Parks	\$118,284	\$196,368	\$877,383	\$1,192,035
Governor's Office	\$114,931	\$50,175	\$97,414	\$262,520
Health	\$161,332	\$543,700	\$377,956	\$1,082,987
Human Resources	\$8,542	\$0	\$177,429	\$185,971
Human Services	\$406,753	\$689,577	\$6,179	\$1,102,509
Information and Telecommunications	\$132,148	\$261	\$571,618	\$704,028
Investment Council	\$0	\$0	\$155,507	\$155,507
Labor and Regulation	\$36,839	\$521,066	\$243,171	\$801,076
Legislative Audit	\$67,918	\$0	\$0	\$67,918
Legislative Research Council	\$59,034	\$0	\$0	\$59,034
Military	\$36,336	\$182,606	\$3,113	\$222,055
Public Safety	\$62,399	\$110,924	\$657,902	\$831,225
Public Utilities Commission	\$11,161	\$4,367	\$50,068	\$65,596
Revenue	\$38,423	\$0	\$496,486	\$534,909
School and Public Lands	\$8,472	\$0	\$543	\$9,015
SD Retirement System	\$0	\$0	\$66,444	\$66,444
Secretary of State	\$12,046	\$2,617	\$10,392	\$25,055
Social Services	\$2,132,802	\$1,745,076	\$339,455	\$4,217,331
State Auditor	\$31,576	\$0	\$0	\$31,576
State Treasurer	\$8,497	\$0	\$6,783	\$15,280
Tourism	\$1,485	\$0	\$72,101	\$73,586
Transportation	\$12,334	\$276,635	\$2,234,589	\$2,523,558
Tribal Relations	\$13,754	\$0	\$0	\$13,754
Unified Judicial System	\$1,253,335	\$14,931	\$155,789	\$1,424,055
Veterans' Affairs	\$84,504	\$46,506	\$84,491	\$215,501
<b>Grand Total</b>	<b>\$12,099,593</b>	<b>\$5,832,244</b>	<b>\$12,870,111</b>	<b>\$30,801,948</b>

**Governor's Recommended FY2017 Employee Compensation Plan**  
**Salary Package Component 1 of 3**  
**Market Adjustments**

(BFM Estimated Distributions by Agency)

<b>Agency</b>	<b>General Funds</b>	<b>Federal Funds</b>	<b>Other Funds</b>	<b>Total Funds</b>
Administration	\$10,360	\$2	\$204,477	\$214,839
Agriculture	\$119,765	\$81,948	\$116,884	\$318,596
Attorney General	\$219,328	\$36,072	\$125,946	\$381,346
Board of Regents	\$4,170,472	\$946,687	\$5,514,001	\$10,631,161
Corrections	\$1,267,457	\$6,956	\$30,821	\$1,305,234
Education	\$132,588	\$120,259	\$39,326	\$292,173
Environment and Natural Resources	\$131,217	\$131,253	\$82,936	\$345,406
Finance and Management	\$17,101	\$0	\$28,626	\$45,727
Game, Fish and Parks	\$79,718	\$118,595	\$560,961	\$759,274
Governor's Office	\$93,986	\$46,161	\$94,226	\$234,373
Health	\$87,229	\$252,283	\$215,517	\$555,029
Human Resources	\$5,029	\$0	\$107,821	\$112,850
Human Services	\$263,066	\$421,732	\$4,451	\$689,248
Information and Telecommunications	\$78,416	\$118	\$158,062	\$236,597
Investment Council	\$0	\$0	\$163,095	\$163,095
Labor and Regulation	\$30,769	\$246,160	\$190,160	\$467,088
Legislative Audit	\$77,818	\$0	\$0	\$77,818
Legislative Research Council	\$63,265	\$0	\$0	\$63,265
Military	\$24,194	\$119,813	\$52	\$144,059
Public Safety	\$39,751	\$78,338	\$319,352	\$437,441
Public Utilities Commission	\$12,635	\$4,901	\$55,766	\$73,302
Revenue	\$22,004	\$0	\$269,372	\$291,377
School and Public Lands	\$9,949	\$0	\$645	\$10,594
SD Retirement System	\$0	\$0	\$51,874	\$51,874
Secretary of State	\$13,303	\$2,645	\$11,544	\$27,492
Social Services	\$1,251,682	\$1,082,884	\$283,279	\$2,617,845
State Auditor	\$26,866	\$0	\$0	\$26,866
State Treasurer	\$9,755	\$0	\$7,528	\$17,283
Tourism	\$29	\$0	\$47,325	\$47,354
Transportation	\$14,248	\$318,156	\$1,337,200	\$1,669,604
Tribal Relations	\$9,929	\$0	\$0	\$9,929
Unified Judicial System	\$907,115	\$10,551	\$95,994	\$1,013,660
Veterans' Affairs	\$47,895	\$32,753	\$49,688	\$130,337
<b>Grand Total</b>	<b>\$9,236,940</b>	<b>\$4,058,267</b>	<b>\$10,166,930</b>	<b>\$23,462,137</b>

**Governor's Recommended FY2017 Employee Compensation Plan**  
**Salary Package Component 2 of 3**  
**Movement Toward Market Value**  
(BFM Estimated Distributions by Agency)

<b>Agency</b>	<b>General Funds</b>	<b>Federal Funds</b>	<b>Other Funds</b>	<b>Total Funds</b>
Administration	\$10,038	\$599	\$147,630	\$158,266
Agriculture	\$95,863	\$53,198	\$60,368	\$209,430
Attorney General	\$157,533	\$15,577	\$54,008	\$227,118
Board of Regents	\$603,417	\$35,230	\$404,553	\$1,043,200
Corrections	\$1,029,760	\$8,126	\$51,810	\$1,089,696
Education	\$113,118	\$108,829	\$28,678	\$250,625
Environment and Natural Resources	\$69,846	\$80,841	\$43,407	\$194,094
Finance and Management	\$11,112	\$6	\$45,775	\$56,893
Game, Fish and Parks	\$48,965	\$96,507	\$412,138	\$557,609
Governor's Office	\$27,711	\$7,106	\$9,628	\$44,445
Health	\$94,458	\$351,492	\$208,756	\$654,706
Human Resources	\$4,405	\$0	\$90,398	\$94,803
Human Services	\$199,440	\$357,097	\$2,566	\$559,102
Information and Telecommunications	\$66,080	\$391	\$506,158	\$572,629
Investment Council	\$0	\$0	\$1,098	\$1,098
Labor and Regulation	\$11,750	\$345,986	\$94,971	\$452,706
Legislative Audit	\$0	\$0	\$0	\$0
Legislative Research Council	\$3,060	\$0	\$0	\$3,060
Military	\$16,904	\$86,780	\$3,157	\$106,841
Public Safety	\$31,871	\$51,129	\$427,351	\$510,351
Public Utilities Commission	\$35	\$39	\$1,126	\$1,200
Revenue	\$20,714	\$0	\$296,353	\$317,067
School and Public Lands	\$164	\$0	\$0	\$164
SD Retirement System	\$0	\$0	\$24,767	\$24,767
Secretary of State	\$860	\$403	\$726	\$1,989
Social Services	\$1,144,465	\$857,211	\$70,829	\$2,072,505
State Auditor	\$9,316	\$0	\$0	\$9,316
State Treasurer	\$218	\$0	\$394	\$612
Tourism	\$1,456	\$0	\$33,339	\$34,795
Transportation	\$0	\$1	\$1,131,285	\$1,131,286
Tribal Relations	\$5,241	\$0	\$0	\$5,241
Unified Judicial System	\$492,070	\$5,851	\$71,956	\$569,877
Veterans' Affairs	\$46,437	\$20,272	\$46,734	\$113,443
<b>Grand Total</b>	<b>\$4,316,305</b>	<b>\$2,482,671</b>	<b>\$4,269,958</b>	<b>\$11,068,934</b>

**Governor's Recommended FY2017 Employee Compensation Plan**  
**Salary Package Component 3 of 3**  
**Health Insurance Decrease**  
(BFM Estimated Distributions by Agency)

Agency	General Funds	Federal Funds	Other Funds	Total Funds
Administration	(\$2,148)	(\$1)	(\$42,168)	(\$44,317)
Agriculture	(\$20,784)	(\$13,787)	(\$19,694)	(\$54,265)
Attorney General	(\$29,906)	(\$4,908)	(\$17,113)	(\$51,927)
Board of Regents	(\$514,265)	(\$115,207)	(\$678,198)	(\$1,307,670)
Corrections	(\$257,067)	(\$1,503)	(\$7,859)	(\$266,429)
Education	(\$26,248)	(\$22,790)	(\$7,333)	(\$56,371)
Environment and Natural Resources	(\$19,937)	(\$19,952)	(\$12,471)	(\$52,360)
Finance and Management	(\$1,932)	\$0	(\$9,111)	(\$11,043)
Game, Fish and Parks	(\$10,399)	(\$18,734)	(\$95,716)	(\$124,849)
Governor's Office	(\$6,766)	(\$3,092)	(\$6,440)	(\$16,298)
Health	(\$20,355)	(\$60,075)	(\$46,318)	(\$126,748)
Human Resources	(\$892)	\$0	(\$20,790)	(\$21,682)
Human Services	(\$55,752)	(\$89,252)	(\$838)	(\$145,842)
Information and Telecommunications	(\$12,348)	(\$248)	(\$92,602)	(\$105,198)
Investment Council	\$0	\$0	(\$8,686)	(\$8,686)
Labor and Regulation	(\$5,680)	(\$71,079)	(\$41,959)	(\$118,718)
Legislative Audit	(\$9,900)	\$0	\$0	(\$9,900)
Legislative Research Council	(\$7,291)	\$0	\$0	(\$7,291)
Military	(\$4,762)	(\$23,987)	(\$97)	(\$28,846)
Public Safety	(\$9,223)	(\$18,543)	(\$88,801)	(\$116,567)
Public Utilities Commission	(\$1,509)	(\$573)	(\$6,824)	(\$8,906)
Revenue	(\$4,295)	\$0	(\$69,240)	(\$73,535)
School and Public Lands	(\$1,641)	\$0	(\$102)	(\$1,743)
SD Retirement System	\$0	\$0	(\$10,197)	(\$10,197)
Secretary of State	(\$2,117)	(\$431)	(\$1,878)	(\$4,426)
Social Services	(\$263,345)	(\$195,020)	(\$14,653)	(\$473,018)
State Auditor	(\$4,606)	\$0	\$0	(\$4,606)
State Treasurer	(\$1,476)	\$0	(\$1,139)	(\$2,615)
Tourism	\$0	\$0	(\$8,562)	(\$8,562)
Transportation	(\$1,914)	(\$41,522)	(\$233,896)	(\$277,332)
Tribal Relations	(\$1,416)	\$0	\$0	(\$1,416)
Unified Judicial System	(\$145,850)	(\$1,471)	(\$12,161)	(\$159,482)
Veterans' Affairs	(\$9,828)	(\$6,519)	(\$11,931)	(\$28,278)
<b>Grand Total</b>	<b>(\$1,453,652)</b>	<b>(\$708,694)</b>	<b>(\$1,566,777)</b>	<b>(\$3,729,123)</b>

**Governor's Recommended FY2017  
Bureau Billing Pool Distribution**  
(BFM Estimated Distributions by Agency)

<b>Agency</b>	<b>General Funds</b>	<b>Federal Funds</b>	<b>Other Funds</b>	<b>Total Funds</b>
Administration	\$97	\$3	\$2,515	\$2,615
Agriculture	\$500	\$446	\$765	\$1,711
Attorney General	\$12,351	\$1,085	\$8,569	\$22,005
Board of Regents	\$22	\$0	\$2,552	\$2,574
Corrections	\$10,899	\$106	\$933	\$11,938
Education	\$7,204	\$2,638	\$175	\$10,017
Environment and Natural Resources	\$698	\$1,164	\$812	\$2,674
Finance and Management	\$125	\$0	\$427	\$552
Game, Fish and Parks	\$0	\$0	\$4,394	\$4,394
Governor's Office	\$1,121	\$38	\$139	\$1,298
Health	\$14,342	\$45,226	\$25,972	\$85,540
Human Resources	\$35	\$0	\$1,206	\$1,241
Human Services	\$482	\$2,730	\$34	\$3,246
Information and Telecommunications	\$282	\$25	\$4,309	\$4,616
Investment Council	\$0	\$0	\$2,040	\$2,040
Labor and Regulation	\$83	\$1,618	\$829	\$2,530
Legislative Audit	\$0	\$0	\$0	\$0
Legislative Research Council	\$2,374	\$0	\$0	\$2,374
Military	\$182	\$431	\$22	\$635
Public Safety	\$320	\$1,456	\$1,926	\$3,702
Public Utilities Commission	\$14	\$28	\$521	\$563
Revenue	\$83	\$0	\$4,096	\$4,179
School and Public Lands	\$129	\$0	\$0	\$129
SD Retirement System	\$0	\$0	\$451	\$451
Secretary of State	\$216	\$81	\$86	\$383
Social Services	\$163,892	\$205,836	\$556	\$370,284
State Auditor	\$250	\$0	\$0	\$250
State Treasurer	\$439	\$0	\$497	\$936
Tourism	\$0	\$0	\$237	\$237
Transportation	\$0	\$0	\$10,471	\$10,471
Tribal Relations	\$2	\$0	\$0	\$2
Unified Judicial System	\$1,279	\$0	\$438	\$1,717
Veterans' Affairs	\$87	\$69	\$248	\$404
<b>Grand Total</b>	<b>\$217,508</b>	<b>\$262,980</b>	<b>\$75,220</b>	<b>\$555,708</b>