

REVENUE

02 REVENUE

MISSION:

To provide the revenue necessary for the support of state and local government programs through the fair and consistent application of the tax laws and through a comprehensive program of education that explains the responsibilities and rights of taxpayers; to operate the state lottery established in SDCL 42-7A in a secure, efficient, and profitable manner; to provide for the safety and well-being of consumers and the general public by regulating the gaming, and racing industries.

LEGAL CITATION: SDCL 10-1; SDCL 32; SDCL 42-7A; SDCL 47-7B.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 1,124,134	\$ 1,099,658	\$ 954,692	\$ 1,064,692	\$ 1,065,917	\$ 111,225
Federal Funds	0	2,546	0	0	0	0
Other Funds	60,711,068	61,368,429	58,911,149	58,951,149	59,590,813	679,664
Total	\$ 61,835,201	\$ 62,470,633	\$ 59,865,841	\$ 60,015,841	\$ 60,656,730	\$ 790,889
EXPENDITURE DETAIL:						
Personal Services	\$ 12,403,677	\$ 12,314,154	\$ 12,901,024	\$ 12,901,024	\$ 13,557,388	\$ 656,364
Operating Expenses	49,431,525	50,156,479	46,964,817	47,114,817	47,099,342	134,525
Total	\$ 61,835,201	\$ 62,470,633	\$ 59,865,841	\$ 60,015,841	\$ 60,656,730	\$ 790,889
Staffing Level FTE:	245.1	243.2	245.5	245.5	245.5	0.0

REVENUE

0210 Secretariat

MISSION:

To provide the revenue necessary for the support of state and local government programs through the fair and consistent application of the tax laws and through a comprehensive program of education that explains the responsibilities and rights of the taxpayers; to establish and implement policy decisions that affect the management of the department; to ensure the department's fiscal responsibility by utilizing all appropriate monies in an efficient and accountable manner; to account for and distribute revenues according to SDCL; to maximize automated systems, while minimizing administrative costs; to provide research and technology assistance, and collection services to the department; to provide legal assistance to the department; to actively investigate and prosecute violations of the criminal statutes of the revenue code.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 127,644	\$ 163,417	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,196,326	3,151,975	3,516,258	3,516,258	3,617,176	100,918
Total	\$ 3,323,970	\$ 3,315,392	\$ 3,516,258	\$ 3,516,258	\$ 3,617,176	\$ 100,918
EXPENDITURE DETAIL:						
Personal Services	\$ 1,995,025	\$ 2,062,265	\$ 2,194,587	\$ 2,194,587	\$ 2,281,202	\$ 86,615
Operating Expenses	1,328,945	1,253,127	1,321,671	1,321,671	1,335,974	14,303
Total	\$ 3,323,970	\$ 3,315,392	\$ 3,516,258	\$ 3,516,258	\$ 3,617,176	\$ 100,918
Staffing Level FTE:	36.0	37.6	37.5	37.5	37.5	0.0

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
REVENUES				
Internet & Phone Filing Collections	620,679,247	725,766,876	740,000,000	750,000,000
Remittance Center Collections				
Department Collections *	768,021,927	704,865,334	702,000,000	700,000,000
Other State Agency Collections *	110,578,691	175,955,329	175,000,000	175,000,000
Total	1,499,279,865	1,606,587,539	1,617,000,000	1,625,000,000

FY2011 Department Collections and Other State Agency Collections reflect the reorganization of Division of Insurance from Department of Revenue to Department of Labor and Regulation.

PERFORMANCE INDICATORS

Collections:				
Centralized Collections	\$17,187,753	\$19,401,127	\$17,000,000	\$17,500,000
Legal Staff:				
Department Cases Opened	567	630	600	600
ISB Investigations	127	157	120	120
Remittance Center:				
Department Documents Processed	457,016	446,223	442,000	440,000
Other Department Documents Processed	52,119	53,958	53,950	53,950
ENewletters	57,010	54,784	55,000	55,000
BUSINESS EDUCATION (Held/Attended)				
Small Business Workshops	9/224	9/215	9/240	10/250
Contractor's Excise Tax Seminar	7/72	8/91	8/100	8/100
Sales Tax Seminar	7/72	8/167	8/175	8/175
Tri-State Contractors' Excise Tax Seminar *	3/60	0/0	0/0	0/0
Tri-State Sales Tax Seminar *	4/126	0/0	0/0	0/0
Border States Contractors' Excise Tax	3/30	6/77	6/80	6/80
Border States Sales Tax Seminar	3/47	6/139	6/140	6/140
Special Interest Group Presentation	22/317	18/325	25/400	35/600

*Iowa is no longer participating in seminars with surrounding states. This has eliminated the Tri-State seminars. The Department has increased the number of Border States seminars conducted each year.

REVENUE

0220 Business Tax

MISSION:

To process sales, use, and contractors' excise tax payments; to ensure compliance with sales and use tax and contractor's excise tax laws through the efficient utilization of personnel; to administer municipal and special jurisdiction sales and use taxes, along with municipal excise tax enacted pursuant to SDCL 10-52; to maintain an efficient and reconcilable sales and excise tax accounts receivable system; to administer the construction refund programs; and, to promote sales tax equity on a national basis through simplification of sales tax laws and administration.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,289,853	3,222,670	3,305,252	3,305,252	3,398,443	93,191
Total	\$ 3,289,853	\$ 3,222,670	\$ 3,305,252	\$ 3,305,252	\$ 3,398,443	\$ 93,191
EXPENDITURE DETAIL:						
Personal Services	\$ 2,439,353	\$ 2,383,184	\$ 2,428,700	\$ 2,428,700	\$ 2,518,587	\$ 89,887
Operating Expenses	850,500	839,486	876,552	876,552	879,856	3,304
Total	\$ 3,289,853	\$ 3,222,670	\$ 3,305,252	\$ 3,305,252	\$ 3,398,443	\$ 93,191
Staffing Level FTE:	49.0	48.1	47.0	47.0	47.0	0.0

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
REVENUES				
Other Agency Collections	12,344,545	14,851,258	14,500,000	14,500,000
Collections:				
State Sales Tax	651,585,682	719,111,969	725,000,000	725,000,000
Streamlined Sales Tax Collections *	1,157,870	1,393,957	1,395,000	1,395,000
Excise Tax	70,477,345	65,697,771	68,000,000	70,000,000
Telecom Excise Tax	12,724,445	11,726,957	12,600,000	12,600,000
City/Reservation Taxes	283,357,460	285,781,843	287,000,000	287,000,000
Reserved for Construction Project Refunds	29,416,523	29,359,411		
Total	1,061,063,870	1,127,923,166	1,108,495,000	1,110,495,000

*Revenues from Streamlined voluntary sellers deposited into the tax relief fund.

PERFORMANCE INDICATORS				
Cities/Tribes with Sales/Use Tax	250	256	258	262
Total Active Licenses	78,919	78,399	78,600	79,000
Delinquent/Out-of-Balance Notices	158,496	152,664	153,000	153,000
Licensee Reviews *	751	669	700	700
Balance of Active Accounts Receivable (July 1)	\$4,998,633	\$6,075,547	\$6,000,000	\$6,000,000
Total Paper Returns Processed	391,301	380,380	381,000	381,000
Internet and Phone Returns	113,302	132,952	145,000	160,000
Violations	51,655	36,543	37,000	37,000
800 Phone Bank Calls	41,000	38,212	40,000	40,000

* Licensee reviews are an information interview with sales and contractor's excise licensees where the Revenue Agent explains how the applicable tax applies to that specific type of business. These reviews are not a detailed audit conducted on a business, but rather are targeted at 90% of the businesses that would not normally receive specific attention because of a delinquency, or an audit.

REVENUE

0230 Motor Vehicles

MISSION:

To ensure that motor fuel, special fuel, interstate fuel, and 3% excise tax are properly assessed and collected in accordance with Chapters 10-47B, 32-5B and 32-3A; to ensure that proper motor vehicle and boat ownership documents are submitted on a timely basis so ownership transfer and title issuance can be accomplished pursuant to Chapter 32-3 and 32-3A; to ensure dealers are licensed and operating in accordance with 32-6B, 6C, 6D, 6E 32-7A and 32-7B; to ensure that all prorate, commercial, and noncommercial vehicles are properly licensed and that all license fees have been remitted properly pursuant to 32-3, 32-5, 32-9, and 32-10; to assure proper collection of the 3% excise tax on all vehicles titled and registered in this state; to maintain proper records of collection and refund of tax on applications; to process all boat and motor vehicle registrations and certificates of title within five days of receipt; to maintain proper records through the automation of the system; to ensure prompt service on inquiries from the general public, law enforcement, financial institutions, and other government agencies; to provide for inspections of all motor vehicle, motorcycle, trailer, mobile home, boat and snowmobile dealers licensed in South Dakota; to detect any violations of South Dakota Code that apply to dealers and to affect lawful compliance with dealer laws and regulations; to approve or deny the issuance of dealer licenses to initial applicants; to ensure the collection of motor fuel taxes and commercial licensing fees in accordance with South Dakota laws; to collect and disburse taxes and fees in accordance with the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA); to collect Unified Carrier Registration (UCR) fees and distribute to members of UCR; to collect petroleum release compensation (tank inspection) fees; to issue ethanol production payments; and, to issue refunds or grant an exemption from the 3% motor vehicle excise tax to tribal members who reside on land controlled by their tribe, track and account for dollars collected for the tribes based upon tribal agreements.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	2,546	0	0	0	0
Other Funds	4,701,624	4,759,735	5,173,108	5,173,108	5,266,041	92,933
Total	\$ 4,701,624	\$ 4,762,281	\$ 5,173,108	\$ 5,173,108	\$ 5,266,041	\$ 92,933
EXPENDITURE DETAIL:						
Personal Services	\$ 1,932,905	\$ 1,890,089	\$ 1,939,078	\$ 1,939,078	\$ 2,010,150	\$ 71,072
Operating Expenses	2,768,720	2,872,192	3,234,030	3,234,030	3,255,891	21,861
Total	\$ 4,701,624	\$ 4,762,281	\$ 5,173,108	\$ 5,173,108	\$ 5,266,041	\$ 92,933
Staffing Level FTE:	46.8	46.5	46.0	46.0	46.0	0.0

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
REVENUES				
Motor Vehicle Fees	92,272,876	98,294,487	106,000,000	106,000,000
Motor Vehicle Commercial Fees	15,135,230	16,571,466	16,600,000	16,600,000
Motor Fuel Taxes	148,458,391	147,124,888	148,000,000	148,000,000
Total	255,866,497	261,990,841	270,600,000	270,600,000

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
PERFORMANCE INDICATORS				
Certificates of Title Issued/Processing (Days)	349,968/5	366,719/5	350,000/5	360,000/5
Personal/Dealer License Plates Renewed	14,856/3,268	17,974/3,636	15,000/3,300	18,000/4,000
Vehicles Registered	1,137,621	1,156,109	1,150,000	1,200,000
Licensed Vehicle Dealers	1,276	1,267	1,300	1,300
IFTA Licenses	2,820	3,007	2,800	3,000
Suppliers/Out-of-State Suppliers	73	72	75	75
Importer/Exporter/Blender	514	491	530	500
Highway Contractors/Marketers	598/1,261	606/1,280	600/1,300	600/1,300
Gas Tax Refunds Processed	4,369	3,948	1,300*	0
Power Units Prorated Under IRP*	9,083	8,993	9,100	9,000
Prorate Trailer ID Plates Issued*	1,874	1,552	1,900	1,600
Commercial Tonnage Stickers Sold	39,100	37,671	40,000	38,000
30-Day Commercial Permits Sold	3,742	3,663	3,800	3,700
Harvest Permits Sold	994	876	1,000	900
Biodiesel Producers	3	3	5	5
Ethanol Producers	17	17	17	17
Ethanol Brokers	9	9	10	10

*Refund program eliminated July 2011.

REVENUE

0240 Property and Special Taxes

MISSION:

To provide supervision and guidance on all matters pertaining to the issuance of licenses, stamps, and permits, and the collection and disposition of alcohol and malt beverage taxes, cigarette excise tax, franchise tax, estate/estate tax, mineral tax, severance tax, alcohol beverage brand registration fees, coin-operated washer-dryer permit fees, trading stamps, conservation tax, amusement machine registration fees, gaming license fee and tax; to provide guidance and information to all eligible persons throughout the state who may qualify under the provisions of the Sales Tax Refund (10-45A) or Property Tax Refund (10-18A) for the elderly and disabled; and, to audit claims and issue proper tax refund payments to those qualifying within the time prescribed by law.

To exercise general supervision over the administration of the property assessment and tax laws of the state and all assessing officers in the performance of their duties. Provide documental assessment to sales ratios as indications of the level of assessment in each county for use in equalizing assessments, distribution of state aid to education and determination of county compliance with assessment standards. Provide technical assistance and guidance in the assessment of all classes of property and assist agricultural land evaluation using modern detailed soil surveys. Determine the market value of the companies required to be centrally assessed, calculate gross receipts and taxes payable.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 996,490	\$ 936,240	\$ 954,692	\$ 1,064,692	\$ 1,065,917	\$ 111,225
Federal Funds	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0
Total	\$ 996,490	\$ 936,240	\$ 954,692	\$ 1,064,692	\$ 1,065,917	\$ 111,225
EXPENDITURE DETAIL:						
Personal Services	\$ 765,998	\$ 786,862	\$ 783,748	\$ 783,748	\$ 812,702	\$ 28,954
Operating Expenses	230,492	149,379	170,944	280,944	253,215	82,271
Total	\$ 996,490	\$ 936,240	\$ 954,692	\$ 1,064,692	\$ 1,065,917	\$ 111,225
Staffing Level FTE:	13.8	13.8	14.0	14.0	14.0	0.0

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
REVENUES				
Collections:				
Special Taxes - State Funds	102,731,417	83,099,239	95,000,000	95,000,000
Special Taxes - Local Governments	17,731,720	19,004,290	18,750,000	18,750,000
Total	120,463,137	102,103,529	113,750,000	113,750,000

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
PERFORMANCE INDICATORS				
Tax Refund Applications Received	2,680	2,784	2,400	02,500
Applications Refunded/Amount Refunded	2,411/\$501,050	2,392/\$466,125	2,000/\$475,000	2,300/\$475,000
Bank Franchise Returns/Qtr Reports Filed	582/451	594/490	600/400	610/475
Cigarette Wholesaler and Distributor Licenses	86	81	80	80
Cigarette Retailers Registered	2,286	2,242	2,400	2,150
Cigarette Stamps	39,466,200	35,619,900	37,000,000	37,000,000
Other Tobacco Products Reports Filed	801	816	800	800
Retail Compliance Checks/Cigarette Seizures	891/125	682/1,348	450/100	750/110
Liquor and Beer Licenses	5,260	5,251	5,200	5,250
Levies Approved	3,800	3,850	3,900	3,900
Tax Increment Finance Districts	142	143	150	150
Assessors Certified/Attendance at Annual	174/120	160/125	180/130	175/125
Centrally Assessed Companies	159	159	160	160
Property Transfers Analyzed	38,500	38,405	39,000	39,000

REVENUE

0250 Audits

MISSION:

To conduct audits of sales/use, contractor's excise, motor fuel, interstate fuel, prorate, franchise, severance, and estate/estate taxes to ensure compliance and increase revenues; and, to provide on-site taxpayer education as a component of the audit function.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,516,083	3,551,384	3,587,705	3,627,705	3,871,956	284,251
Total	\$ 3,516,083	\$ 3,551,384	\$ 3,587,705	\$ 3,627,705	\$ 3,871,956	\$ 284,251
EXPENDITURE DETAIL:						
Personal Services	\$ 2,953,047	\$ 2,980,633	\$ 3,028,277	\$ 3,028,277	\$ 3,309,694	\$ 281,417
Operating Expenses	563,036	570,750	559,428	599,428	562,262	2,834
Total	\$ 3,516,083	\$ 3,551,384	\$ 3,587,705	\$ 3,627,705	\$ 3,871,956	\$ 284,251
Staffing Level FTE:	55.0	54.4	55.0	55.0	55.0	0.0

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
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PERFORMANCE INDICATORS

Assessments/Audits: *

Sales & Use/Excise Audits	1,850	1,943	1,800	1910
Sales & Use/Excise Assessment	\$17,498,439	\$27,385,679	\$17,625,000	\$18,300,000
IFTA, Motor Fuel, Prorate Audits	316	304	300	300
IFTA, Motor Fuel, Prorate Assessment	\$309,677	\$545,343	\$375,000	\$400,000
Total Audits	2,166	2,247	2,100	2,210
Total Assessment	\$17,808,116	\$27,931,022	\$18,000,000	\$18,700,000

*Number of audits completed and audit assessments are based on the level of experience of the audit staff. The audit staff consists of 49 Sales, Use & Excise Tax auditors, 5 Fuel Tax auditors and 4 audit managers. Currently 62% of the audit staff or 28 auditors have over 4 years of experience. As a result of resignations of senior audit staff in FY2011 the estimates for FY2012 are below FY2011 assessments and audit numbers. The level of experience has a direct affect on the number and types of audits which can be completed. Auditors with over four years of experience are capable of completing large complex audits with the potential for larger assessments.

REVENUE

028 Lottery

MISSION:

To operate the state lottery established in SDCL 42-7A in a secure, efficient, and profitable manner; to plan and market instant and on-line lottery games; and, to regulate and control video lottery game activities so as to maximize revenues for the state.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	35,518,799	36,469,636	32,860,430	32,860,430	32,936,156	75,726
Total	\$ 35,518,799	\$ 36,469,636	\$ 32,860,430	\$ 32,860,430	\$ 32,936,156	\$ 75,726
EXPENDITURE DETAIL:						
Personal Services	\$ 1,474,678	\$ 1,428,592	\$ 1,662,113	\$ 1,662,113	\$ 1,728,652	\$ 66,539
Operating Expenses	34,044,122	35,041,044	31,198,317	31,198,317	31,207,504	9,187
Total	\$ 35,518,799	\$ 36,469,636	\$ 32,860,430	\$ 32,860,430	\$ 32,936,156	\$ 75,726
Staffing Level FTE:	29.5	28.8	30.0	30.0	30.0	0.0

REVENUE

0281 Instant and On-line Operations - Info

MISSION:

To operate the state lottery established in SDCL 42-7A in a secure and efficient manner in order to maximize revenue to the state through the sale of instant and on-line lottery games.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	32,782,264	34,796,441	30,370,889	30,370,889	30,424,144	53,255
Total	\$ 32,782,264	\$ 34,796,441	\$ 30,370,889	\$ 30,370,889	\$ 30,424,144	\$ 53,255
EXPENDITURE DETAIL:						
Personal Services	\$ 1,016,744	\$ 987,844	\$ 1,170,032	\$ 1,170,032	\$ 1,215,562	\$ 45,530
Operating Expenses	31,765,520	33,808,597	29,200,857	29,200,857	29,208,582	7,725
Total	\$ 32,782,264	\$ 34,796,441	\$ 30,370,889	\$ 30,370,889	\$ 30,424,144	\$ 53,255
Staffing Level FTE:	20.0	19.6	21.0	21.0	21.0	0.0

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
REVENUES				
Instant Proceeds--General Fund	4,534,831	4,797,123	5,100,000	5,100,000
On-Line Proceeds--General Fund	1,400,000	1,400,000	1,400,000	1,400,000
On-Line Proceeds--Capital Construction Fund	5,728,086	6,772,583	6,900,000	6,900,000
Total	11,662,917	12,969,706	13,400,000	13,400,000

PERFORMANCE INDICATORS				
Instant Games Introduced	24	28	26	26
On-Line Games Offered	5	5	5	5
Licensed Lottery Retailers--On-Line	579	584	600	600
Licensed Lottery Retailers--Instant Only	14	13	11	11
Prizes Paid to Players	24,970,502	25,948,254	25,500,000	25,500,000
Retailer Commissions Paid	2,529,437	2,568,998	2,600,000	2,600,000
Instant Games Total Sales	20,194,372	22,162,374	22,500,000	22,500,000
On-Line Games Total Sales	25,205,968	24,948,412	25,500,000	25,550,000
Total Sales	45,399,551	47,110,786	48,050,000	48,050,000

REVENUE

0282 Video Lottery

MISSION:

To operate video lottery with the utmost security, integrity, and efficiency in maximizing revenues to the state.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	2,736,535	1,673,195	2,489,541	2,489,541	2,512,012	22,471
Total	\$ 2,736,535	\$ 1,673,195	\$ 2,489,541	\$ 2,489,541	\$ 2,512,012	\$ 22,471
EXPENDITURE DETAIL:						
Personal Services	\$ 457,934	\$ 440,748	\$ 492,081	\$ 492,081	\$ 513,090	\$ 21,009
Operating Expenses	2,278,602	1,232,447	1,997,460	1,997,460	1,998,922	1,462
Total	\$ 2,736,535	\$ 1,673,195	\$ 2,489,541	\$ 2,489,541	\$ 2,512,012	\$ 22,471
Staffing Level FTE:	9.5	9.1	9.0	9.0	9.0	0.0

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
REVENUES				
License Fees to VL Operating Fund	1,215,450	1,198,625	1,250,000	1,250,000
Additional MFG. License Fee--General Fund	45,000	15,000	90,000	90,000
Video Lottery Proceeds--Property Tax	106,500,470	95,805,502	92,000,000	92,000,000
Video Lottery Proceeds--VL Operating Fund	1,075,729	967,765	930,000	930,000
Miscellaneous Revenue	212,772	184,368	150,000	150,000
Total	109,049,421	98,171,260	94,420,000	94,420,000

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
PERFORMANCE INDICATORS				
Machines Placed (12-Month Avg.)	9,156	9,136	9,150	9,150
Licensed Establishments (12-Month Avg.)	1,441	1,498	1,490	1,490
Licensed Operators	146	138	140	140
Licensed Distributors	5	5	8	8
Licensed Manufacturers	3	3	6	6

REVENUE

0293 Commission on Gaming - Info

MISSION:

To regulate the gaming and racing industries within the state of South Dakota; to promulgate rules; to enforce such rules and statutes; and, to collect and distribute funds derived from these industries.

	ACTUAL FY 2010	ACTUAL FY 2011	BUDGETED FY 2012	REQUESTED FY 2013	GOVERNOR'S RECOMMENDED FY 2013	RECOMMENDED INC/(DEC) FY 2013
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	10,488,382	10,213,029	10,468,396	10,468,396	10,501,041	32,645
Total	\$ 10,488,382	\$ 10,213,029	\$ 10,468,396	\$ 10,468,396	\$ 10,501,041	\$ 32,645
EXPENDITURE DETAIL:						
Personal Services	\$ 842,672	\$ 782,529	\$ 864,521	\$ 864,521	\$ 896,401	\$ 31,880
Operating Expenses	9,645,710	9,430,500	9,603,875	9,603,875	9,604,640	765
Total	\$ 10,488,382	\$ 10,213,029	\$ 10,468,396	\$ 10,468,396	\$ 10,501,041	\$ 32,645
Staffing Level FTE:	15.1	14.0	16.0	16.0	16.0	0.0

	ACTUAL FY 2010	ACTUAL FY 2011	ESTIMATED FY 2012	ESTIMATED FY 2013
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REVENUES

Gaming Fund:				
Device Fee	7,468,000	6,972,000	7,330,000	7,330,000
Gross Revenue Tax	9,005,756	8,995,691	9,000,000	9,000,000
City Slot Tax	244,551	252,182	250,000	250,000
Application Fee	111,601	86,155	100,000	100,000
License Fee	99,550	107,740	100,000	100,000
Device Testing Fee	11,535	12,874	12,000	12,000
Penalties	5,790	1,190	6,000	6,000
Interest	100,160	100,776	80,000	80,000
Racing Revenues:				
Dogs:				
Commission	29,085	27,551	25,000	25,000
Licenses and Fines	4,240	3,700	3,700	3,700
Revolving Fund	38,207	73,279	68,000	68,000
Bred Fund	31,365	38,983	36,000	36,000
Horses:				
Commission	63,180	42,640	41,000	41,000
Licenses and Fines	19,020	47,765	19,000	19,000
Revolving Fund	117,759	307,085	295,000	295,000
Bred Fund	68,439	117,889	113,000	113,000
Interest	21,616	15,776	16,000	16,000
Total	17,439,854	17,203,276	17,494,700	17,494,700

PERFORMANCE INDICATORS

Licenses Issued:				
Manufacturers/Distributors	11	13	13	13
Operators/Retailers	28/183	23/187	25/185	25/185
Support/Key Employees	1,515	1,495	1,500	1,500
Device Licenses	3,734	3,486	3,665	3,665
Gaming Distributions	\$15,645,722	\$15,385,190	\$15,230,000	\$15,230,000