

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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 1,099,658	\$ 948,476	\$ 1,066,574	\$ 1,066,574	\$ 1,069,874	\$ 3,300
Federal Funds	2,546	242,943	0	0	0	0
Other Funds	61,368,429	64,982,242	59,619,807	59,708,482	59,707,116	87,309
Total	\$ 62,470,633	\$ 66,173,661	\$ 60,686,381	\$ 60,775,056	\$ 60,776,990	\$ 90,609
EXPENDITURE DETAIL:						
Personal Services	\$ 12,314,154	\$ 12,631,396	\$ 13,557,388	\$ 13,640,940	\$ 13,557,388	\$ 0
Operating Expenses	50,156,479	53,542,266	47,128,993	47,134,116	47,219,602	90,609
Total	\$ 62,470,633	\$ 66,173,661	\$ 60,686,381	\$ 60,775,056	\$ 60,776,990	\$ 90,609
Staffing Level FTE:	243.2	237.6	245.5	247.5	246.5	1.0

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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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 163,417	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,151,975	3,356,399	3,646,170	3,692,700	3,733,479	87,309
Total	\$ 3,315,392	\$ 3,356,399	\$ 3,646,170	\$ 3,692,700	\$ 3,733,479	\$ 87,309
EXPENDITURE DETAIL:						
Personal Services	\$ 2,062,265	\$ 2,097,404	\$ 2,281,202	\$ 2,322,609	\$ 2,281,202	\$ 0
Operating Expenses	1,253,127	1,258,995	1,364,968	1,370,091	1,452,277	87,309
Total	\$ 3,315,392	\$ 3,356,399	\$ 3,646,170	\$ 3,692,700	\$ 3,733,479	\$ 87,309
Staffing Level FTE:	37.6	35.4	37.5	38.5	37.5	0.0

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
REVENUES				
Sales, Use and CET Electronic Filing	725,766,876	804,003,684	850,000,000	900,000,000
Remittance Center Collections				
Department Collections	704,865,334	701,211,157	650,000,000	600,000,000
Other State Agency Collections	175,955,329	176,716,541	175,000,000	125,000,000
Total	1,606,587,539	1,681,931,382	1,675,000,000	1,625,000,000
PERFORMANCE INDICATORS				
Collections:				
Centralized Collections	\$19,401,127	\$16,633,057	\$17,500,000	\$17,500,000
Legal Staff:				
Department Cases Opened	630	492	550	550
ISB Investigations	157	225	135	135
Remittance Center:				
Department Documents Processed	446,223	429,740	420,000	410,000
Other Department Documents Processed	53,958	50,966	50,000	50,000
ENewletters	54,784	56,493	58,000	60,000
BUSINESS EDUCATION (Held/Attended)				
Small Business Workshops	9/215	4/36	4/50	4/50
Contractor's Excise Tax Seminar	8/91	8/70	8/100	8/100
Sales Tax Seminar	8/167	7/97	8/175	8/175
Border States Contractors' Excise Tax	6/77	4/40	6/80	6/80
Border States Sales Tax Seminar	6/139	4/74	6/100	6/100
Special Interest Group Presentation	18/325	8/133	20/400	20/400

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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,222,670	3,329,634	3,398,443	3,398,443	3,398,443	0
Total	\$ 3,222,670	\$ 3,329,634	\$ 3,398,443	\$ 3,398,443	\$ 3,398,443	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 2,383,184	\$ 2,466,280	\$ 2,518,587	\$ 2,518,587	\$ 2,518,587	\$ 0
Operating Expenses	839,486	863,354	879,856	879,856	879,856	0
Total	\$ 3,222,670	\$ 3,329,634	\$ 3,398,443	\$ 3,398,443	\$ 3,398,443	\$ 0
Staffing Level FTE:	48.1	46.6	47.0	47.0	47.0	0.0

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
REVENUES				
Other Agency Collections	14,851,258	14,485,360	28,500,000	28,500,000
Collections:				
State Sales Tax	719,111,969	753,608,112	760,000,000	765,000,000
Streamlined Sales Tax Collections *	1,393,957	1,640,529	1,675,000	1,675,000
Excise Tax	65,697,771	82,991,355	83,000,000	83,000,000
Telecom Excise Tax	11,726,957	12,895,257	12,900,000	12,900,000
City/Reservation Taxes	285,781,843	311,849,826	312,000,000	312,000,000
Reserved for Construction Project Refunds	29,359,411			
Total	1,127,923,166	1,177,470,439	1,198,075,000	1,203,075,000

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

PERFORMANCE INDICATORS				
Cities/Tribes with Sales/Use Tax	256	260	261	263
Total Active Licenses	78,399	80,130	82,000	84,000
Delinquent/Out-of-Balance Notices	152,664	148,136	150,000	150,000
Licensee Reviews *	669	521	530	530
Balance of Active Accounts Receivable (July 1)	\$6,075,547	\$5,071,237	\$5,000,000	\$5,000,000
Total Paper Returns Processed	380,380	366,028	365,000	365,000
Electronic Returns	132,952	147,518	162,000	170,000
Violations	36,543	33,439	34,000	34,000
800 Phone Bank Calls	38,212	35,558	38,000	38,000

* 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.

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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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	2,546	242,943	0	0	0	0
Other Funds	4,759,735	4,595,100	5,266,041	5,266,041	5,266,041	0
Total	\$ 4,762,281	\$ 4,838,043	\$ 5,266,041	\$ 5,266,041	\$ 5,266,041	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,890,089	\$ 1,985,435	\$ 2,010,150	\$ 2,010,150	\$ 2,010,150	\$ 0
Operating Expenses	2,872,192	2,852,608	3,255,891	3,255,891	3,255,891	0
Total	\$ 4,762,281	\$ 4,838,043	\$ 5,266,041	\$ 5,266,041	\$ 5,266,041	\$ 0
Staffing Level FTE:	46.5	45.5	46.0	46.0	46.0	0.0

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
REVENUES				
Motor Vehicle Fees	98,294,487	115,511,832	117,000,000	129,000,000
Motor Vehicle Commercial Fees	16,571,466	18,971,110	18,900,000	18,900,000
Motor Fuel Taxes	152,242,306	153,388,242	153,000,000	153,000,000
Total	267,108,259	287,871,184	288,900,000	300,900,000

PERFORMANCE INDICATORS				
Certificates of Title Issued/Processing (Days)	366,719/5	382,782/6	390,000/5	390,000/5
Personal/Dealer License Plates Renewed	17,974/3,636	19,820/3,350	19,000/4,000	19,000/4,000
Vehicles Registered - Total	1,156,109	1,081,516	1,100,000	1,100,000
Internet/Self-Service Terminal	57,216/531	50,192/7,192	51,000/8,500	51,000/9,000
Licensed Vehicle Dealers	1,267	1,286	1,300	1,300
IFTA Licenses	3,007	3,008	3,000	3,000
Suppliers/Out-of-State Suppliers	72	73	75	75
Importer/Exporter/Blender	491	492	500	500
Highway Contractors/Marketers	606/1,280	608/1,297	600/1,300	600/1,300
Power Units Prorated Under IRP	8,993	9,180	9,000	9,000
Prorate Trailer ID Plates Issued	1,552	1,386	1,400	1,400
Commercial Tonnage Stickers Sold	37,671	39,496	39,000	39,000
30-Day Commercial Permits Sold	3,663	3,109	3,000	3,000
Harvest Permits Sold	876	1,084	1,000	1,000
Biodiesel Producers	3	3	3	3
Ethanol Producers	17	17	17	17
Ethanol Brokers	9	11	11	11

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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 936,240	\$ 948,476	\$ 1,066,574	\$ 1,066,574	\$ 1,069,874	\$ 3,300
Federal Funds	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0
Total	\$ 936,240	\$ 948,476	\$ 1,066,574	\$ 1,066,574	\$ 1,069,874	\$ 3,300
EXPENDITURE DETAIL:						
Personal Services	\$ 786,862	\$ 784,799	\$ 812,702	\$ 812,702	\$ 812,702	\$ 0
Operating Expenses	149,379	163,677	253,872	253,872	257,172	3,300
Total	\$ 936,240	\$ 948,476	\$ 1,066,574	\$ 1,066,574	\$ 1,069,874	\$ 3,300
Staffing Level FTE:	13.8	13.7	14.0	14.0	14.0	0.0

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
REVENUES				
Collections:				
Special Taxes - State Funds	83,099,239	124,862,218	110,000,000	110,000,000
Special Taxes - Local Governments	19,004,290	25,448,945	22,000,000	22,000,000
Total	102,103,529	150,311,163	132,000,000	132,000,000

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
PERFORMANCE INDICATORS				
Tax Refund Applications Received	2,784	2,380	2,300	2,200
Applications Refunded/Amount Refunded	2,392/\$466,125	2,205/\$440,140	2,300/\$475,000	2,100/\$400,000
Bank Franchise Returns/Qtr Reports Filed	594/490	634/529	610/475	620/525
Cigarette Wholesaler and Distributor Licenses	81	79	80	80
Cigarette Retailers Registered	2,242	2,216	2,150	2,200
Cigarette Stamps	35,619,900	35,280,735	37,000,000	36,000,000
Other Tobacco Products Reports Filed	816	797	800	800
Retail Compliance Checks/Cigarette Seizures	682/1,348	872/103	750/110	875/110
Liquor and Beer Licenses	5,251	5,254	5,250	5,250
Levies Approved	3,850	3,900	4,000	4,000
Tax Increment Finance Districts	143	143	150	150
Assessors Certified/Attendance at Annual	160/125	168/143	170/130	170/130
Centrally Assessed Companies	143	142	142	142
Property Transfers Analyzed	38,405	38,264	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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,551,384	3,574,847	3,871,956	3,871,956	3,871,956	0
Total	\$ 3,551,384	\$ 3,574,847	\$ 3,871,956	\$ 3,871,956	\$ 3,871,956	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 2,980,633	\$ 3,041,837	\$ 3,309,694	\$ 3,309,694	\$ 3,309,694	\$ 0
Operating Expenses	570,750	533,010	562,262	562,262	562,262	0
Total	\$ 3,551,384	\$ 3,574,847	\$ 3,871,956	\$ 3,871,956	\$ 3,871,956	\$ 0
Staffing Level FTE:	54.4	53.9	55.0	55.0	55.0	0.0

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
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PERFORMANCE INDICATORS

Assessments/Audits: *

Sales & Use/Excise Audits	1,943	1,672	1,910	1,850
Sales & Use/Excise Assessment	\$27,385,679	\$20,919,967	\$18,300,000	\$21,250,000
IFTA, Motor Fuel, Prorate Audits	304	235	300	325
IFTA, Motor Fuel, Prorate Assessment	\$545,343	\$192,329	\$400,000	\$450,000
Total Audits	2,247	1,907	2,210	2,175
Total Assessment	\$27,931,022	\$21,112,296	\$18,700,000	\$21,700,000

*Number of audits completed and audit assessments are based on the level of experience of the audit staff. The audit staff consists of 40 Sales, Use & Excise Tax auditors, 5 Fuel Tax auditors and 4 audit managers. Currently 80% of the audit staff have over 4 years of experience. 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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	36,469,636	39,424,051	32,936,156	32,978,301	32,936,156	0
Total	\$ 36,469,636	\$ 39,424,051	\$ 32,936,156	\$ 32,978,301	\$ 32,936,156	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,428,592	\$ 1,486,338	\$ 1,728,652	\$ 1,770,797	\$ 1,728,652	\$ 0
Operating Expenses	35,041,044	37,937,713	31,207,504	31,207,504	31,207,504	0
Total	\$ 36,469,636	\$ 39,424,051	\$ 32,936,156	\$ 32,978,301	\$ 32,936,156	\$ 0
Staffing Level FTE:	28.8	28.9	30.0	31.0	31.0	1.0

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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	34,796,441	37,384,469	30,424,144	30,424,144	30,424,144	0
Total	\$ 34,796,441	\$ 37,384,469	\$ 30,424,144	\$ 30,424,144	\$ 30,424,144	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 987,844	\$ 1,039,911	\$ 1,215,562	\$ 1,215,562	\$ 1,215,562	\$ 0
Operating Expenses	33,808,597	36,344,559	29,208,582	29,208,582	29,208,582	0
Total	\$ 34,796,441	\$ 37,384,469	\$ 30,424,144	\$ 30,424,144	\$ 30,424,144	\$ 0
Staffing Level FTE:	19.6	19.5	21.0	21.0	21.0	0.0

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
REVENUES				
Instant Proceeds--General Fund	4,797,123	6,209,332	6,400,000	6,400,000
On-Line Proceeds--General Fund	1,400,000	1,400,000	1,400,000	1,400,000
On-Line Proceeds--Capital Construction Fund	6,772,583	7,771,896	8,000,000	8,000,000
Total	12,969,706	15,381,228	15,800,000	15,800,000

PERFORMANCE INDICATORS				
Instant Games Introduced	28	32	28	29
On-Line Games Offered	5	5	5	5
Licensed Lottery Retailers--On-Line	584	591	600	600
Licensed Lottery Retailers--Instant Only	13	12	11	11
Prizes Paid to Players	21,153,877	29,005,058	29,875,000	29,875,000
Retailer Commissions Paid	2,574,998	2,875,367	2,960,000	2,960,000
Instant Games Total Sales	22,220,512	24,772,392	25,500,000	25,500,000
On-Line Games Total Sales	24,950,957	28,365,084	29,200,000	29,200,000
Total Sales	47,171,469	53,137,476	54,700,000	54,700,000

REVENUE

0282 Video Lottery

MISSION:

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

	ACTUAL FY 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	1,673,195	2,039,582	2,512,012	2,554,157	2,512,012	0
Total	\$ 1,673,195	\$ 2,039,582	\$ 2,512,012	\$ 2,554,157	\$ 2,512,012	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 440,748	\$ 446,427	\$ 513,090	\$ 555,235	\$ 513,090	\$ 0
Operating Expenses	1,232,447	1,593,154	1,998,922	1,998,922	1,998,922	0
Total	\$ 1,673,195	\$ 2,039,582	\$ 2,512,012	\$ 2,554,157	\$ 2,512,012	\$ 0
Staffing Level FTE:	9.1	9.3	9.0	10.0	10.0	1.0

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
REVENUES				
License Fees to VL Operating Fund	1,198,625	1,406,000	1,400,000	1,400,000
Additional MFG. License Fee--General Fund	15,000	225,000	135,000	135,000
Video Lottery Proceeds--Property Tax	95,805,502	87,282,783	90,000,000	92,700,000
Video Lottery Proceeds--VL Operating Fund	967,765	881,644	910,000	935,000
Miscellaneous Revenue	184,368	88,862	100,000	100,000
Total	98,171,260	89,884,289	92,545,000	95,270,000

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
PERFORMANCE INDICATORS				
Machines Placed (12-Month Avg.)	9,136	9,128	9,150	9,150
Licensed Establishments (12-Month Avg.)	1,498	1,459	1,450	1,450
Licensed Operators	138	138	140	140
Licensed Distributors	5	10	8	8
Licensed Manufacturers	3	8	9	8

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 2011	ACTUAL FY 2012	BUDGETED FY 2013	REQUESTED FY 2014	GOVERNOR'S RECOMMENDED FY 2014	RECOMMENDED INC/(DEC) FY 2014
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	10,213,029	10,702,212	10,501,041	10,501,041	10,501,041	0
Total	\$ 10,213,029	\$ 10,702,212	\$ 10,501,041	\$ 10,501,041	\$ 10,501,041	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 782,529	\$ 769,303	\$ 896,401	\$ 896,401	\$ 896,401	\$ 0
Operating Expenses	9,430,500	9,932,909	9,604,640	9,604,640	9,604,640	0
Total	\$ 10,213,029	\$ 10,702,212	\$ 10,501,041	\$ 10,501,041	\$ 10,501,041	\$ 0
Staffing Level FTE:	14.0	13.5	16.0	16.0	16.0	0.0

	ACTUAL FY 2011	ACTUAL FY 2012	ESTIMATED FY 2013	ESTIMATED FY 2014
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REVENUES

Gaming Fund:				
Device Fee	6,972,000	7,334,000	7,276,000	7,276,000
Gross Revenue Tax	8,995,691	9,181,798	9,000,000	9,000,000
City Slot Tax	252,182	266,818	276,500	276,500
Application Fee	86,155	105,915	100,000	100,000
License Fee	107,740	128,455	100,000	100,000
Device Testing Fee	12,874	29,895	12,000	12,000
Penalties	1,190	14,750	6,000	6,000
Interest	100,776	67,390	80,000	80,000
Racing Revenues:				
Dogs:				
Commission	27,551	23,339	22,500	22,500
Licenses and Fines	3,700	3,560	3,700	3,700
Revolving Fund	73,279	78,219	61,200	61,200
Bred Fund	38,983	37,059	32,400	32,400
Horses:				
Commission	42,640	37,780	39,000	39,000
Licenses and Fines	47,765	48,545	3,700	3,700
Revolving Fund	307,085	292,228	280,000	280,000
Bred Fund	117,889	106,757	107,400	107,400
Interest	15,776	14,709	15,000	15,000
Total	17,203,276	17,771,217	17,415,400	17,415,400

PERFORMANCE INDICATORS

Licenses Issued:				
Manufacturers/Distributors	13	14	15	15
Operators/Retailers	23/187	29/188	24/162	24/162
Support/Key Employees	1,495	1,450	1,500	1,500
Device Licenses	3,486	3,667	3,638	3,638
Gaming Distributions	\$15,385,190	\$15,804,536	\$15,380,000	\$15,380,000