

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 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 1,069,603	\$ 1,163,362	\$ 1,168,401	\$ 1,228,995	\$ 1,228,995	\$ 60,594
Federal Funds	130,000	153,142	0	0	0	0
Other Funds	69,294,052	69,575,189	71,102,760	72,487,321	72,409,885	1,307,125
Total	\$ 70,493,655	\$ 70,891,693	\$ 72,271,161	\$ 73,716,316	\$ 73,638,880	\$ 1,367,719
EXPENDITURE DETAIL:						
Personal Services	\$ 12,894,449	\$ 14,066,290	\$ 15,464,267	\$ 15,564,639	\$ 15,524,861	\$ 60,594
Operating Expenses	57,599,206	56,825,404	56,806,894	58,151,677	58,114,019	1,307,125
Total	\$ 70,493,655	\$ 70,891,693	\$ 72,271,161	\$ 73,716,316	\$ 73,638,880	\$ 1,367,719
Staffing Level FTE:	235.5	237.3	247.5	248.5	248.5	1.0

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; to provide legal assistance to the department; to actively investigate and prosecute violations of the criminal statutes of the revenue code.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	2,941,994	3,207,248	3,558,148	3,602,584	3,558,148	0
Total	\$ 2,941,994	\$ 3,207,248	\$ 3,558,148	\$ 3,602,584	\$ 3,558,148	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,517,245	\$ 1,756,124	\$ 2,012,749	\$ 2,052,527	\$ 2,012,749	\$ 0
Operating Expenses	1,424,749	1,451,124	1,545,399	1,550,057	1,545,399	0
Total	\$ 2,941,994	\$ 3,207,248	\$ 3,558,148	\$ 3,602,584	\$ 3,558,148	\$ 0
Staffing Level FTE:	24.2	27.0	28.0	28.0	28.0	0.0

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
REVENUES				
Sales, Use and CET Electronic Filing	857,682,647	980,812,602	1,000,000,000	1,020,000,000
Motor Fuel Electronic Filing Collections (1)	131,414,524	164,307,978	170,000,000	175,000,000
Remittance Center Collections				
Department Collections	576,487,966	465,319,798	465,000,000	465,000,000
Other State Agency Collections	183,603,875	195,580,444	200,000,000	210,000,000
Total	1,749,189,012	1,806,020,822	1,835,000,000	1,870,000,000

PERFORMANCE INDICATORS

Legal Staff:				
Department Cases Opened	364	405	385	400
ISB Investigations	184	230	200	220
Remittance Center:				
Department Documents Processed	417,892	363,517	350,000	335,000
Other Department Documents Processed	48,311	46,895	46,500	46,250
ENewsletters	67,181	59,607	65,000	65,000
BUSINESS EDUCATION (Held/Attended)				
Contractor's Excise Tax Seminar	9/110	11/118	10/125	10/135
Sales Tax Seminar	12/176	12/144	12/155	12/165
Border States Contractors' Excise Tax	3/30	4/52	4/55	4/55
Border States Sales Tax Seminar	3/39	4/92	4/90	4/90
Special Interest Group Presentation	21/440	23/742	25/500	25/500

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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 provide collection services on taxpayer accounts; and, to promote sales tax equity on a national basis through simplification of sales tax laws and administration.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,844,284	3,940,082	4,319,774	4,319,774	4,319,774	0
Total	\$ 3,844,284	\$ 3,940,082	\$ 4,319,774	\$ 4,319,774	\$ 4,319,774	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 2,970,230	\$ 3,105,749	\$ 3,445,825	\$ 3,445,825	\$ 3,445,825	\$ 0
Operating Expenses	874,054	834,333	873,949	873,949	873,949	0
Total	\$ 3,844,284	\$ 3,940,082	\$ 4,319,774	\$ 4,319,774	\$ 4,319,774	\$ 0
Staffing Level FTE:	55.0	54.3	57.5	57.5	57.5	0.0

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
REVENUES				
Other Agency Collections	25,334,389	27,110,129	29,500,000	31,500,000
Collections:				
State Sales Tax	785,867,460	828,248,625	845,000,000	875,000,000
Streamlined Sales Tax Collections (1)	1,878,172	2,125,764	2,450,000	2,690,000
Excise Tax	84,466,868	90,409,495	94,900,000	99,900,000
Telecom Excise Tax	13,491,578	11,161,595	11,100,000	11,500,000
City/Reservation Taxes	327,692,787	342,275,149	357,500,000	365,000,000
Total	1,238,731,254	1,301,330,757	1,340,450,000	1,385,590,000

(1) Revenues from Streamlined voluntary sellers deposited into the tax relief fund.

PERFORMANCE INDICATORS

Taxing Units	261	263	263	263
Total Active Licenses	81,047	80,236	81,000	81,000
Delinquent/Out-of-Balance Notices	153,337	150,536	149,000	149,000
Licensee Reviews *	189	150	160	160
Balance of Active Accounts Receivable (July 1)	\$5,417,568	\$5,665,193	\$5,700,000	\$5,700,000
Total Paper Returns Processed	349,350	328,889	308,800	304,000
Electronic Returns	160,678	215,405	235,000	240,000
Violations	32,776	28,687	28,000	27,500
800 Phone Bank Calls	39,135	34,745	36,000	36,000
Collection Allowance Deductions **	0	\$1,934,745	\$4,500,000	\$4,500,000

* Licensee reviews are an informational meeting between a Revenue Agent and a licensee during which the agents explains how tax applies to the specific business and transactions. The review is not an official audit of the business. Businesses are targeted for review if they would not normally receive an audit and it appears that the business may have issues that cannot be corrected with a compliance contact.

** First collection allowance deductions were taken on the returns filed in January 2014.

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0230 Motor Vehicles

MISSION:

To assess, collect and distribute motor fuel, special fuel and interstate fuel taxes according to SDCL 10-47B; to collect excise tax on vehicles titled in South Dakota according to SDCL 32-3A or 32-5B; to title vehicles and maintain record of all vehicle ownership transactions in South Dakota; to provide oversight for the assessment and collection of licensing and registration fees for vehicles titled in South Dakota; to license and collect licensing fees on prorate, commercial, non-commercial vehicles operating in South Dakota; and, to ensure all motor vehicle dealers operating in South Dakota are licensed and in compliance with laws and regulations.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	130,000	153,142	0	0	0	0
Other Funds	4,768,974	5,196,534	7,357,597	8,675,597	8,642,597	1,285,000
Total	\$ 4,898,974	\$ 5,349,676	\$ 7,357,597	\$ 8,675,597	\$ 8,642,597	\$ 1,285,000
EXPENDITURE DETAIL:						
Personal Services	\$ 1,985,520	\$ 2,160,517	\$ 2,270,315	\$ 2,270,315	\$ 2,270,315	\$ 0
Operating Expenses	2,913,454	3,189,159	5,087,282	6,405,282	6,372,282	1,285,000
Total	\$ 4,898,974	\$ 5,349,676	\$ 7,357,597	\$ 8,675,597	\$ 8,642,597	\$ 1,285,000
Staffing Level FTE:	44.7	44.2	46.0	46.0	46.0	0.0

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
REVENUES				
Collections:				
Motor Vehicle Fees	122,597,802	136,038,589	139,500,000	139,500,000
Motor Vehicle Commercial Fees	17,962,871	19,432,938	19,000,000	19,000,000
Motor Fuel Taxes	161,903,333	156,739,412	155,000,000	155,000,000
Total	302,464,006	312,210,939	313,500,000	313,500,000

PERFORMANCE INDICATORS

Certificates of Title Issued	389,283	390,074	394,000	398,000
Specialty Plates Issued and Renewed	42,868	45,551	46,000	48,000
Vehicles Registered - Total	1,402,128	1,258,147	1,350,000	1,500,000
Internet/Self-Service Terminal	67,152/29,494	63,162/44,087	75,000/45,000	80,000/47,000
Licensed Vehicle Dealers	1,233	1,298	1,300	1,350
IFTA Licenses	2,995	2,977	2,985	3,000
Prorate Power Units/Trailers Licensed	11,547	11,742	11,800	12,000
Fuel Suppliers	74	74	75	75
Fuel Importer & Exporter	309	318	320	320
Fuel Blender	144	139	145	145
Highway Contractors License	599	577	580	580
Highway Marketers License	1,000	1,352	1,300	1,300
Biodiesel Producers	1	2	2	2
Ethanol Producers	17	16	16	16
Ethanol Brokers	10	13	13	13

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, mineral tax, severance tax, alcohol beverage brand registration fees, coin-operated washer-dryer permit fees, trading stamps, conservation tax, amusement machine registration fees, bingo 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 (SDCL 10-45A) or Property Tax Refund (SDCL 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 on certain telephone and commercial wind energy companies, and rural electric associations.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 1,069,603	\$ 1,163,362	\$ 1,168,401	\$ 1,228,995	\$ 1,228,995	\$ 60,594
Federal Funds	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0
Total	\$ 1,069,603	\$ 1,163,362	\$ 1,168,401	\$ 1,228,995	\$ 1,228,995	\$ 60,594
EXPENDITURE DETAIL:						
Personal Services	\$ 809,960	\$ 881,738	\$ 906,855	\$ 967,449	\$ 967,449	\$ 60,594
Operating Expenses	259,643	281,624	261,546	261,546	261,546	0
Total	\$ 1,069,603	\$ 1,163,362	\$ 1,168,401	\$ 1,228,995	\$ 1,228,995	\$ 60,594
Staffing Level FTE:	13.7	13.9	14.0	15.0	15.0	1.0

REVENUES

Collections:

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
Special Taxes - State Funds	97,296,016	89,281,612	89,000,000	89,000,000
Special Taxes - Local Governments	28,523,035	23,425,943	22,750,000	22,750,000
Total	125,819,051	112,707,555	111,750,000	111,750,000

PERFORMANCE INDICATORS

Tax Refund Applications Received	2,180	2,095	2,190	2,100
Applications Refunded/Amount Refunded	2,059/\$438,165	1,973/\$426,371	2,050/\$450,000	2,050/\$450,000
Bank Franchise Returns/Qtr Reports Filed	680/558	731/603	700/580	700/580
Cigarette Wholesaler and Distributor Licenses	79	78	80	80
Cigarette Retailers Registered	2,185	2,145	2,200	2,150
Cigarette Stamps	35,586,810	35,758,580	35,750,000	35,700,000
Other Tobacco Products Reports Filed	851	899	910	920
Retail Compliance Checks/Cigarette Seizures	800/391	780/44	800/100	800/60
Liquor and Beer Licenses	5,351	5,294	5,350	5,700
Levies Approved	4,000	3,656	4,000	4,000
Tax Increment Finance Districts	165	157	170	175
Assessors Certified/Attendance at Annual	170/127	174/133	175/134	175/135
Centrally Assessed Companies	145	142	145	145
Property Transfers Analyzed	44,350	43,485	45,000	45,000

REVENUE

0250 Audits

MISSION:

To detect and resolve reporting errors and omissions made by taxpayers and correct reporting habits for future returns.

The Audit Division is responsible for selecting and performing audits on behalf of the Department of Revenue. The primary purpose of the audit function is to verify the gross receipts, deductions, and use tax reported on tax returns, ensure required record-keeping is in place, and work with auditees to ensure understanding of the tax laws.

The Audit Division conducts audits for the following taxes administered by the department:

- * Sales and Use Tax
- * Contractors Excise Tax
- * Motor Fuel Tax
- * International Fuel Tax Agreement (IFTA)
- * International Registration Plan (IRP)

Audits are conducted all over the United States with a major emphasis placed on auditing companies headquartered outside of South Dakota. Auditors provide on-site education as part of the audit process to increase future compliance with the tax requirements.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,795,621	4,116,061	4,402,128	4,424,253	4,424,253	22,125
Total	\$ 3,795,621	\$ 4,116,061	\$ 4,402,128	\$ 4,424,253	\$ 4,424,253	\$ 22,125
EXPENDITURE DETAIL:						
Personal Services	\$ 3,237,669	\$ 3,552,975	\$ 3,835,365	\$ 3,835,365	\$ 3,835,365	\$ 0
Operating Expenses	557,952	563,087	566,763	588,888	588,888	22,125
Total	\$ 3,795,621	\$ 4,116,061	\$ 4,402,128	\$ 4,424,253	\$ 4,424,253	\$ 22,125
Staffing Level FTE:	54.6	54.3	55.0	55.0	55.0	0.0

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
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PERFORMANCE INDICATORS

Assessments/Audits: *

Sales & Use/Excise Audits	1,927	1,853	1,950	1,925
Sales & Use/Excise Assessment	\$17,521,488	\$20,551,954	\$20,000,000	\$20,500,000
IFTA, Motor Fuel, Prorate Audts	272	267	300	300
IFTA, Motor Fuel, Prorate Assessment	\$57,568	\$398,372	\$350,000	\$500,000
Total Audits	2,199	2,120	2,250	2,225
Total Assessment	\$17,579,056	\$20,949,966	\$22,100,000	\$23,300,000

*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 71% 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:

The Lottery's mission is to work cooperatively with our partner licensees to promote and ensure the integrity, fairness, security and honesty of lottery games to maximize revenues for state programs and initiatives and to ensure the Lottery remains a viable and sustainable source of revenue and entertainment for the State of South Dakota.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	43,286,601	42,832,176	40,855,689	40,855,689	40,855,689	0
Total	\$ 43,286,601	\$ 42,832,176	\$ 40,855,689	\$ 40,855,689	\$ 40,855,689	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,570,259	\$ 1,790,366	\$ 1,990,383	\$ 1,990,383	\$ 1,990,383	\$ 0
Operating Expenses	41,716,342	41,041,810	38,865,306	38,865,306	38,865,306	0
Total	\$ 43,286,601	\$ 42,832,176	\$ 40,855,689	\$ 40,855,689	\$ 40,855,689	\$ 0
Staffing Level FTE:	29.5	30.5	31.0	31.0	31.0	0.0

REVENUE

0281 Instant and On-line Operations - Info

MISSION:

The Lottery's mission is to work cooperatively with our partner licensees to promote and ensure the integrity, fairness, security and honesty of lottery games to maximize revenues for state programs and initiatives and to ensure the Lottery remains a viable and sustainable source of revenue and entertainment for the State of South Dakota.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	41,486,922	40,936,852	38,271,255	38,271,255	38,271,255	0
Total	\$ 41,486,922	\$ 40,936,852	\$ 38,271,255	\$ 38,271,255	\$ 38,271,255	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,063,975	\$ 1,207,655	\$ 1,362,082	\$ 1,362,082	\$ 1,362,082	\$ 0
Operating Expenses	40,422,948	39,729,197	36,909,173	36,909,173	36,909,173	0
Total	\$ 41,486,922	\$ 40,936,852	\$ 38,271,255	\$ 38,271,255	\$ 38,271,255	\$ 0
Staffing Level FTE:	19.7	20.3	21.0	21.0	21.0	0.0

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
REVENUES				
Instant Proceeds--General Fund	6,200,976	4,821,600	5,300,000	5,700,000
On-Line Proceeds--General Fund	1,400,000	1,400,000	1,400,000	1,400,000
On-Line Proceeds--Capital Construction Fund	8,505,577	8,487,780	8,500,000	8,500,000
Total	16,106,553	14,709,380	15,200,000	15,600,000

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
PERFORMANCE INDICATORS				
Instant Games Introduced	28	33	24	26
On-Line Games Offered	5	5	6	6
Licensed Lottery Retailers--On-Line	597	600	604	608
Licensed Lottery Retailers--Instant Only	12	12	12	12
Prizes Paid to Players	32,168,256	31,971,732	31,558,947	31,558,947
Retailer Commissions Paid	3,100,496	3,001,556	3,054,455	3,054,455
Instant Games Total Sales	25,189,318	25,587,633	26,355,262	26,355,262
On-Line Games Total Sales	32,039,740	29,031,566	30,000,000	30,000,000
Total Sales	57,229,058	54,619,199	56,355,262	56,355,262

REVENUE

0282 Video Lottery

MISSION:

The Lottery's mission is to work cooperatively with our partner licensees to promote and ensure the integrity, fairness, security and honesty of lottery games to maximize revenues for state programs and initiatives and to ensure the Lottery remains a viable and sustainable source of revenue and entertainment for the State of South Dakota.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	1,799,678	1,895,323	2,584,434	2,584,434	2,584,434	0
Total	\$ 1,799,678	\$ 1,895,323	\$ 2,584,434	\$ 2,584,434	\$ 2,584,434	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 506,285	\$ 582,711	\$ 628,301	\$ 628,301	\$ 628,301	\$ 0
Operating Expenses	1,293,394	1,312,612	1,956,133	1,956,133	1,956,133	0
Total	\$ 1,799,678	\$ 1,895,323	\$ 2,584,434	\$ 2,584,434	\$ 2,584,434	\$ 0
Staffing Level FTE:	9.8	10.2	10.0	10.0	10.0	0.0

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
REVENUES				
License Fees to VL Operating Fund	1,328,850	1,310,110	1,320,000	1,320,000
Additional MFG. License Fee--General Fund	135,000	75,000	90,000	90,000
Video Lottery Proceeds	91,409,517	91,612,448	95,276,946	98,611,639
Video Lottery Proceeds--VL Operating Fund	923,328	925,378	962,393	996,077
Miscellaneous Revenue	68,756	53,244	60,000	60,000
Total	93,865,451	93,976,180	97,709,339	101,077,716

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
PERFORMANCE INDICATORS				
Machines Placed (12-Month Avg.)	9,126	8,977	9,050	9,050
Licensed Establishments (12-Month Avg.)	1,421	1,384	1,392	1,392
Licensed Operators	132	128	128	128
Licensed Distributors	8	8	8	8
Licensed Manufacturers	7	5	6	6

REVENUE

0293 Commission on Gaming - Info

MISSION:

The South Dakota Commission on Gaming is given statutory authority (SDCL 42-7 & 47-7B) to regulate the gaming and racing industries within the State of South Dakota. This includes the promulgation of rules, enforcement of such rules and statutes, the collection and distribution of funds derived from these industries.

	ACTUAL FY 2013	ACTUAL FY 2014	BUDGETED FY 2015	REQUESTED FY 2016	GOVERNOR'S RECOMMENDED FY 2016	RECOMMENDED INC/(DEC) FY 2016
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	10,656,579	10,283,089	10,609,424	10,609,424	10,609,424	0
Total	\$ 10,656,579	\$ 10,283,089	\$ 10,609,424	\$ 10,609,424	\$ 10,609,424	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 803,566	\$ 818,822	\$ 1,002,775	\$ 1,002,775	\$ 1,002,775	\$ 0
Operating Expenses	9,853,013	9,464,267	9,606,649	9,606,649	9,606,649	0
Total	\$ 10,656,579	\$ 10,283,089	\$ 10,609,424	\$ 10,609,424	\$ 10,609,424	\$ 0
Staffing Level FTE:	13.9	13.2	16.0	16.0	16.0	0.0

	ACTUAL FY 2013	ACTUAL FY 2014	ESTIMATED FY 2015	ESTIMATED FY 2016
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REVENUES

Gaming Fund:				
Device Fee	7,288,000	6,812,000	6,598,000	6,600,000
Gross Revenue Tax	9,305,309	8,885,345	8,900,000	8,900,000
City Slot Tax	257,648	257,648	257,648	257,648
Application Fee	69,600	73,840	70,000	70,000
License Fee	130,000	94,410	100,000	100,000
Device Testing Fee	30,444	24,255	24,000	24,000
Penalties	6,050	3,000	31,000	6,000
Interest	45,807	28,849	30,000	30,000
Racing Revenues:				
Dogs:				
Commission	18,113	14,006	11,200	11,200
Licenses and Fines	3,660	3,630	3,500	3,500
Revolving Fund	70,999	69,106	55,300	55,300
Bred Fund	31,334	27,781	22,000	22,000
Horses:				
Commission	47,766	45,053	36,000	36,000
Licenses and Fines	51,210	52,610	45,000	45,000
Revolving Fund	221,336	168,967	135,200	135,200
Bred Fund	92,036	80,265	64,200	64,200
Interest	13,473	8,183	8,000	8,000
Total	17,682,785	16,648,948	16,391,048	16,368,048

PERFORMANCE INDICATORS

Licenses Issued:				
Manufacturers/Distributors	15	15	15	15
Operators/Retailers	20/149	21/152	20/146	20/146
Support/Key Employees	1,445	1,390	1,400	1,400
Device Licenses	3,644	3,406	3,299	3,300
Gaming Distributions	\$15,717,621	\$14,964,885	\$14,820,000	\$14,820,000