

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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 1,163,362	\$ 1,149,303	\$ 1,263,453	\$ 1,264,658	\$ 1,263,453	\$ 0
Federal Funds	153,142	0	0	0	0	0
Other Funds	69,575,189	67,515,252	73,096,710	73,125,256	73,096,710	0
Total	\$ 70,891,693	\$ 68,664,555	\$ 74,360,163	\$ 74,389,914	\$ 74,360,163	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 14,066,290	\$ 14,474,290	\$ 16,050,993	\$ 16,050,993	\$ 16,050,993	\$ 0
Operating Expenses	56,825,404	54,190,265	58,309,170	58,338,921	58,309,170	0
Total	\$ 70,891,693	\$ 68,664,555	\$ 74,360,163	\$ 74,389,914	\$ 74,360,163	\$ 0
Staffing Level FTE:	237.3	235.7	248.5	248.5	248.5	0.0

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

	ACTUAL FY 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,207,248	3,398,335	3,714,327	3,716,426	3,714,327	0
Total	\$ 3,207,248	\$ 3,398,335	\$ 3,714,327	\$ 3,716,426	\$ 3,714,327	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,756,124	\$ 1,852,948	\$ 2,080,738	\$ 2,080,738	\$ 2,080,738	\$ 0
Operating Expenses	1,451,124	1,545,386	1,633,589	1,635,688	1,633,589	0
Total	\$ 3,207,248	\$ 3,398,335	\$ 3,714,327	\$ 3,716,426	\$ 3,714,327	\$ 0
Staffing Level FTE:	27.0	26.5	28.0	28.0	28.0	0.0

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
REVENUES				
Sales/Use & CET Electronic Filing Collections	980,705,071	1,105,211,010	1,125,000,000	1,150,000,000
Motor Fuel Electronic Filing Collections (1)	164,307,978	169,326,609	174,000,000	179,000,000
Remittance Center Collections:				
Collections-Department of Revenue	477,784,768	410,689,824	410,500,000	400,000,000
Collections-Other State Agencies	195,580,444	197,629,662	198,000,000	200,000,000
Total	1,818,378,261	1,882,857,105	1,907,500,000	1,929,000,000

PERFORMANCE INDICATORS				
Legal Staff:				
Department Cases Opened	405	389	400	400
ISB Investigations	230	211	220	230
Remittance Center:				
Documents Processed-Revenue	364,212	293,725	295,000	295,000
Documents Processed-Other Agencies	46,701	46,289	46,500	46,500
E-Newsletters Audience	59,607	60,683	65,000	65,000
Business Education (Held / Attended):				
Seminars-Contractors' Excise Tax (CET)	11 / 118	11 / 109	11 / 120	11 / 120
Seminars-Sales/Use Tax (SUT)	12 / 144	15 / 224	15 / 200	15 / 200
Seminars-Border States CET	4 / 52	3 / 33	4 / 50	4 / 50
Seminars-Border States SUT	4 / 92	4 / 72	4 / 80	4 / 80
Presentations-Special Interest Groups	23 / 742	26 / 786	25 / 700	25 / 700

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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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,940,082	4,094,212	4,447,092	4,450,439	4,447,092	0
Total	\$ 3,940,082	\$ 4,094,212	\$ 4,447,092	\$ 4,450,439	\$ 4,447,092	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 3,105,749	\$ 3,220,263	\$ 3,558,749	\$ 3,558,749	\$ 3,558,749	\$ 0
Operating Expenses	834,333	873,949	888,343	891,690	888,343	0
Total	\$ 3,940,082	\$ 4,094,212	\$ 4,447,092	\$ 4,450,439	\$ 4,447,092	\$ 0
Staffing Level FTE:	54.3	55.5	57.5	57.5	57.5	0.0

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
REVENUES				
Collections-Other State Agencies	26,958,693	27,765,081	28,500,000	29,070,000
Collections-Department of Revenue:				
State Sales/Use Tax	828,248,625	835,132,390	871,043,083	903,271,677
Contractors' Excise Tax	90,409,495	100,116,439	104,126,810	108,420,550
Streamlined Sales Tax Collections (1)	2,125,764	2,721,985	2,700,000	2,750,000
Telecom Excise Tax	11,161,595	10,726,035	11,000,000	11,000,000
Municipal / Tribal Taxes	342,275,149	362,807,535	370,000,000	377,400,000
Total	1,301,179,321	1,339,269,465	1,387,369,893	1,431,912,227

(1) Revenues from Streamlined Sales Tax Collections (voluntary sellers) are no longer deposited into the tax relief fund, as this fund was repealed. Effective 07/01/2015, these tax collections will be deposited directly in the state's general fund.

PERFORMANCE INDICATORS

Total Taxing Entities	263	264	266	266
Total Active Licenses	80,236	80,779	81,000	81,000
Delinquent/Out-of-Balance Notices	150,536	145,565	150,000	150,000
Licensee Reviews *	150	237	200	200
Balance Active Accounts Receivable (July 1)	\$5,665,193	\$5,724,458	\$5,600,000	\$5,600,000
Returns Processed-Paper	326,725	259,588	255,000	255,000
Returns Processed-Electronic	216,631	271,485	277,000	277,000
Returns Reviewed/Violated	28,687	27,204	26,500	26,000
Phone Bank Calls (1-800)	34,745	28,693	32,000	32,000
Collection Allowance Deductions **	\$1,934,732	\$4,372,805	\$4,400,000	\$4,400,000

* 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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	153,142	0	0	0	0	0
Other Funds	5,196,534	5,391,931	8,792,515	8,793,975	8,792,515	0
Total	\$ 5,349,676	\$ 5,391,931	\$ 8,792,515	\$ 8,793,975	\$ 8,792,515	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 2,160,517	\$ 2,199,562	\$ 2,352,847	\$ 2,352,847	\$ 2,352,847	\$ 0
Operating Expenses	3,189,159	3,192,369	6,439,668	6,441,128	6,439,668	0
Total	\$ 5,349,676	\$ 5,391,931	\$ 8,792,515	\$ 8,793,975	\$ 8,792,515	\$ 0
Staffing Level FTE:	44.2	41.7	46.0	46.0	46.0	0.0

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
REVENUES				
Collections:				
Motor Vehicle Fees	136,038,589	148,550,093	178,000,000	178,000,000
Motor Vehicle Commercial Fees	19,432,938	20,592,745	20,000,000	20,000,000
Motor Fuel Taxes	156,739,412	166,513,065	196,000,000	196,000,000
Total	312,210,939	335,655,903	394,000,000	394,000,000

PERFORMANCE INDICATORS				
Certificates of Title Issued	389,165	391,759	400,000	404,000
Specialty Plates Issued & Renewed	45,551	43,768	45,000	47,000
Vehicles Registered - Total	1,258,147	1,425,379	1,450,000	1,500,000
Internet/Self-Service Terminal	63,162 / 44,087	71,163 / 63,580	80,000 / 70,000	90,000 / 80,000
Licensed Vehicle Dealers	1,298	1,286	1,300	1,300
Internat'l Fuel Tax Assoc (IFTA) Licenses	2,977	2,841	2,850	2,875
Prorate Power Units/Trailers Licensed	11,742	11,817	12,000	12,050
Fuel Suppliers	74	75	75	75
Fuel Importers & Exporters	318	324	325	325
Fuel Blender	139	132	140	145
Highway Contractors Licenses	577	561	570	570
Highway Marketers Licenses	1,352	1,353	1,360	1,370
Biodiesel Producers	2	1	2	2
Ethanol Producers	16	16	16	16
Ethanol Brokers	13	11	12	12

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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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 1,163,362	\$ 1,149,303	\$ 1,263,453	\$ 1,264,658	\$ 1,263,453	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0
Total	\$ 1,163,362	\$ 1,149,303	\$ 1,263,453	\$ 1,264,658	\$ 1,263,453	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 881,738	\$ 887,757	\$ 999,420	\$ 999,420	\$ 999,420	\$ 0
Operating Expenses	281,624	261,546	264,033	265,238	264,033	0
Total	\$ 1,163,362	\$ 1,149,303	\$ 1,263,453	\$ 1,264,658	\$ 1,263,453	\$ 0
Staffing Level FTE:	13.9	13.8	15.0	15.0	15.0	0.0

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
REVENUES				
Collections:				
Special Taxes-State Funds	78,808,039	47,886,379	65,000,000	65,000,000
Special Taxes-Local Governments	33,530,126	35,487,880	35,000,000	35,000,000
Total	112,338,165	83,374,259	100,000,000	100,000,000

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
PERFORMANCE INDICATORS				
Tax Refund Applications Received	2,095	2,119	2,100	2,100
Applications Refunded / Amount Refunded	1,973 / \$426,371	1,964 / \$429,761	2,050 / \$450,000	2,050 / \$450,000
Bank Franchise Returns / Qtr Reports Filed	731 / 603	737 / 456	735 / 580	735 / 580
Cigarette Wholesaler & Distributor Licenses	78	86	90	90
Cigarette Retailers Registered	2,145	2,136	2,150	2,150
Cigarette Stamps	35,758,580	34,730,144	35,000,000	35,000,000
Other Tobacco Products Reports Filed	899	829	850	850
Retail Compliance Checks / Cigarette Seizures	780 / 44	841 / 242	800 / 60	800 / 60
Liquor & Beer Licenses	5,294	5,142	5,700	5,700
Levies Approved	3,656	3,800	4,000	4,000
Tax Increment Finance Districts	157	150	160	160
Assessors Certified/Attendance Annual School	174 / 133	174 / 114	175 / 135	175 / 135
Centrally Assessed Companies	142	140	141	145
Property Transfers Analyzed	43,485	39,470	40,000	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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	4,116,061	4,207,658	4,539,213	4,555,466	4,539,213	0
Total	\$ 4,116,061	\$ 4,207,658	\$ 4,539,213	\$ 4,555,466	\$ 4,539,213	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 3,552,975	\$ 3,640,895	\$ 3,941,952	\$ 3,941,952	\$ 3,941,952	\$ 0
Operating Expenses	563,087	566,763	597,261	613,514	597,261	0
Total	\$ 4,116,061	\$ 4,207,658	\$ 4,539,213	\$ 4,555,466	\$ 4,539,213	\$ 0
Staffing Level FTE:	54.3	53.9	55.0	55.0	55.0	0.0

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
PERFORMANCE INDICATORS				
Assessments / Number of Audits: *				
Sales/Use & Excise Audits	1,853	2,016	1,925	2,000
Sales/Use & Excise Assessments	\$20,551,954	\$14,264,837	\$22,550,000	\$22,850,000
IFTA, Motor Fuel, Prorate Audts	267	256	260	275
IFTA, Motor Fuel, Prorate Assessments	\$398,372	(\$128,550)	\$250,000	\$350,000
Total Audits	2,120	2,272	2,185	2,275
Total Assessments	\$20,950,326	\$14,264,837	\$22,550,000	\$22,850,000

*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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	42,832,176	40,224,750	40,960,261	40,963,535	40,960,261	0
Total	\$ 42,832,176	\$ 40,224,750	\$ 40,960,261	\$ 40,963,535	\$ 40,960,261	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,790,366	\$ 1,817,259	\$ 2,083,858	\$ 2,083,858	\$ 2,083,858	\$ 0
Operating Expenses	41,041,810	38,407,491	38,876,403	38,879,677	38,876,403	0
Total	\$ 42,832,176	\$ 40,224,750	\$ 40,960,261	\$ 40,963,535	\$ 40,960,261	\$ 0
Staffing Level FTE:	30.5	30.6	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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	40,936,852	38,020,082	38,347,802	38,350,696	38,347,802	0
Total	\$ 40,936,852	\$ 38,020,082	\$ 38,347,802	\$ 38,350,696	\$ 38,347,802	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,207,655	\$ 1,162,744	\$ 1,411,500	\$ 1,411,500	\$ 1,411,500	\$ 0
Operating Expenses	39,729,197	36,857,338	36,936,302	36,939,196	36,936,302	0
Total	\$ 40,936,852	\$ 38,020,082	\$ 38,347,802	\$ 38,350,696	\$ 38,347,802	\$ 0
Staffing Level FTE:	20.3	19.7	21.0	21.0	21.0	0.0

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
REVENUES				
Instant Proceeds-General Fund	4,821,600	5,362,306	5,525,000	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	8,487,780	7,517,262	7,750,000	8,000,000
Total	14,709,380	14,279,568	14,675,000	15,100,000

PERFORMANCE INDICATORS				
Instant Games Introduced	33	27	26	28
On-Line Games Offered	5	6	5	5
Licensed Lottery Retailers-On-Line	600	608	616	616
Licensed Lottery Retailers-Instant Only	12	12	13	13
Prizes Paid to Players	\$31,971,732	\$29,341,037	\$29,680,000	\$30,576,000
Retailer Commissions Paid	\$3,001,556	\$2,820,399	\$2,872,600	\$2,959,320
Total Sales-Instant Games	\$25,587,633	\$26,108,032	\$26,900,000	\$27,700,000
Total Sales-On-Line Games	\$29,031,566	\$25,275,932	\$26,100,000	\$26,900,000
Total Sales (Instant + On-Line)	\$54,619,199	\$51,383,964	\$53,000,000	\$54,600,000

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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	1,895,323	2,204,669	2,612,459	2,612,839	2,612,459	0
Total	\$ 1,895,323	\$ 2,204,669	\$ 2,612,459	\$ 2,612,839	\$ 2,612,459	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 582,711	\$ 654,515	\$ 672,358	\$ 672,358	\$ 672,358	\$ 0
Operating Expenses	1,312,612	1,550,153	1,940,101	1,940,481	1,940,101	0
Total	\$ 1,895,323	\$ 2,204,669	\$ 2,612,459	\$ 2,612,839	\$ 2,612,459	\$ 0
Staffing Level FTE:	10.2	11.0	10.0	10.0	10.0	0.0

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
REVENUES				
License Fees to VL Operating Fund	1,310,110	1,300,175	1,300,000	1,300,000
Additional Mfg. License Fee-General Fund	75,000	90,000	75,000	75,000
Video Lottery Proceeds	91,612,448	98,289,782	102,200,000	104,300,000
Video Lottery Proceeds-VL Operating Fund	925,378	992,826	1,062,324	1,136,686
Miscellaneous Revenue	53,244	2,625	50,000	50,000
Total	93,976,180	100,675,408	104,687,324	106,861,686

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
PERFORMANCE INDICATORS				
Machines Placed (12-Month Avg)	8,977	8,928	8,950	8,950
Licensed Establishments (12-Month Avg)	1,384	1,372	1,350	1,350
Licensed Operators	128	123	120	120
Licensed Distributors	8	6	7	7
Licensed Manufacturers	5	5	5	5

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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 2014	ACTUAL FY 2015	BUDGETED FY 2016	REQUESTED FY 2017	GOVERNOR'S RECOMMENDED FY 2017	RECOMMENDED INC/(DEC) FY 2017
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	10,283,089	10,198,364	10,643,302	10,645,415	10,643,302	0
Total	\$ 10,283,089	\$ 10,198,364	\$ 10,643,302	\$ 10,645,415	\$ 10,643,302	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 818,822	\$ 855,604	\$ 1,033,429	\$ 1,033,429	\$ 1,033,429	\$ 0
Operating Expenses	9,464,267	9,342,761	9,609,873	9,611,986	9,609,873	0
Total	\$ 10,283,089	\$ 10,198,364	\$ 10,643,302	\$ 10,645,415	\$ 10,643,302	\$ 0
Staffing Level FTE:	13.2	13.6	16.0	16.0	16.0	0.0

	ACTUAL FY 2014	ACTUAL FY 2015	ESTIMATED FY 2016	ESTIMATED FY 2017
REVENUES				
Gaming Fund:				
Device Fees	6,812,000	6,540,000	6,540,000	6,540,000
Gross Revenue Tax	8,885,345	8,993,841	9,000,000	9,000,000
City Slot Tax	257,648	295,352	401,500	401,500
Application Fees	73,840	74,735	70,000	70,000
License Fees	94,410	95,005	100,000	100,000
Device Testing Fees	24,255	13,419	15,000	15,000
Penalties	3,000	26,078	6,000	6,000
Interest	28,849	17,923	18,000	18,000
Racing Revenues:				
Dogs:				
Commission	14,006	11,407	9,290	7,566
Licenses & Fines	3,630	3,610	3,590	3,570
Revolving Fund	69,106	61,345	54,456	48,340
Bred Fund	27,781	23,891	20,546	17,669
Horses:				
Commission	45,053	37,708	31,560	26,415
Licenses & Fines	52,610	47,500	42,886	38,721
Revolving Fund	168,967	133,908	106,123	84,104
Bred Fund	80,265	66,485	55,071	45,616
Interest	8,183	4,854	2,879	1,708
Total	16,648,948	16,447,061	16,476,901	16,424,209

PERFORMANCE INDICATORS

Licenses Issued:				
Manufacturers / Distributors	15	15	14	14
Operators / Retailers	21 / 152	20 / 146	19 / 142	19 / 142
Support / Key Employees	1,390	1,367	1,400	1,400
Device Licenses	3,406	3,206	3,206	3,206
Gaming Distributions	\$14,964,885	\$14,803,918	\$14,800,000	\$14,800,000