

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 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 1,158,933	\$ 1,238,878	\$ 1,302,866	\$ 1,302,866	\$ 1,302,866	\$ 0
Federal Funds	22,800	0	300,000	300,000	300,000	0
Other Funds	77,144,245	70,300,543	73,394,744	73,787,337	73,787,337	392,593
Total	\$ 78,325,979	\$ 71,539,421	\$ 74,997,610	\$ 75,390,203	\$ 75,390,203	\$ 392,593
EXPENDITURE DETAIL:						
Personal Services	\$ 14,381,378	\$ 15,474,015	\$ 16,321,462	\$ 16,660,055	\$ 16,660,055	\$ 338,593
Operating Expenses	63,944,600	56,065,405	58,676,148	58,730,148	58,730,148	54,000
Total	\$ 78,325,979	\$ 71,539,421	\$ 74,997,610	\$ 75,390,203	\$ 75,390,203	\$ 392,593
Staffing Level FTE:	241.2	244.1	249.5	255.5	255.5	6.0

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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 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	3,765,622	3,769,038	3,814,225	3,879,525	3,879,525	65,300
Total	\$ 3,765,622	\$ 3,769,038	\$ 3,814,225	\$ 3,879,525	\$ 3,879,525	\$ 65,300
EXPENDITURE DETAIL:						
Personal Services	\$ 1,915,447	\$ 2,127,635	\$ 2,162,983	\$ 2,226,783	\$ 2,226,783	\$ 63,800
Operating Expenses	1,850,175	1,641,404	1,651,242	1,652,742	1,652,742	1,500
Total	\$ 3,765,622	\$ 3,769,038	\$ 3,814,225	\$ 3,879,525	\$ 3,879,525	\$ 65,300
Staffing Level FTE:	28.0	29.0	28.0	29.0	29.0	1.0

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
REVENUES				
Sales/Use & CET Electronic Filing Collections	1,171,091,160	1,281,387,147	1,310,000,000	1,335,000,000
Motor Fuel Electronic Filing Collections (1)	218,747,218	217,820,874	218,500,000	218,500,000
Remittance Center Collections:				
Collections-Department of Revenue	402,648,210	361,225,257	360,000,000	360,000,000
Collections-Other State Agencies	195,725,427	194,235,126	195,000,000	195,000,000
Total	1,988,212,015	2,054,668,404	2,083,500,000	2,108,500,000

PERFORMANCE INDICATORS				
Legal Staff:				
Department Cases Opened	373	319	360	385
ISB Investigations	225	224	230	235
Remittance Center:				
Documents Processed-Revenue	257,813	232,075	260,000	260,000
Documents Processed-Other Agencies	46,298	44,883	46,500	46,500
Business Education (Held / Attended):				
Seminars-Contractors' Excise Tax (CET)	13 / 164	12 / 120	12 / 130	12 / 130
Seminars-Sales/Use Tax (SUT)	17 / 176	14 / 185	15 / 200	15 / 200
Seminars-Border States CET	3 / 33	4 / 22	4 / 40	4 / 40
Seminars-Border States SUT	2 / 20	4 / 48	4 / 40	4 / 40
Presentations-Special Interest Groups	30 / 995	71 / 1,482	40 / 1,000	40 / 1,000

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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 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	4,010,656	4,295,070	4,405,325	4,405,325	4,405,325	0
Total	\$ 4,010,656	\$ 4,295,070	\$ 4,405,325	\$ 4,405,325	\$ 4,405,325	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 3,164,637	\$ 3,378,244	\$ 3,514,781	\$ 3,514,781	\$ 3,514,781	\$ 0
Operating Expenses	846,019	916,826	890,544	890,544	890,544	0
Total	\$ 4,010,656	\$ 4,295,070	\$ 4,405,325	\$ 4,405,325	\$ 4,405,325	\$ 0
Staffing Level FTE:	54.8	54.4	57.5	57.5	57.5	0.0

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
REVENUES				
Collections-Other State Agencies	29,006,219	28,823,430	29,399,899	29,987,897
Collections-Department of Revenue:				
State Sales/Use Tax	860,905,705	951,223,081	979,300,000	1,016,900,000
Contractors' Excise Tax	101,496,551	106,828,537	102,700,000	108,800,000
Streamlined Sales Tax Collections (1)	2,885,209	3,298,141	3,300,000	3,366,000
Telecom Excise Tax	9,901,347	8,883,126	8,000,000	7,600,000
Total	1,004,195,031	1,099,056,315	1,122,699,899	1,166,653,897

(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 Active Licenses	82,640	84,242	84,250	84,250
Delinquent/Out-of-Balance Notices	146,938	156,609	156,000	156,000
Licensee Reviews *	262	217	300	350
Balance Active Accounts Receivable (July 1)	\$6,181,633	\$7,105,312	\$6,000,000	\$6,000,000
Returns Processed-Paper	232,677	213,157	210,000	210,000
Returns Processed-Electronic	303,375	332,807	336,000	336,000
Returns Reviewed/Violated	29,716	44,018	29,000	28,000
Phone Bank Calls (1-800)	29,262	31,116	30,000	30,000
Collection Allowance Deductions **	\$4,601,671	\$4,897,694	\$5,142,579	\$5,399,708

* Licensee reviews are an informational meeting between a Revenue Agent and a licensee during which the agent 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 provide prompt and courteous customer service to all stakeholders, while administering the motor vehicle laws of South Dakota.

	ACTUAL FY 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Federal Funds	22,800	0	300,000	300,000	300,000	0
Other Funds	11,468,517	8,612,602	8,994,859	8,994,859	8,994,859	0
Total	\$ 11,491,317	\$ 8,612,602	\$ 9,294,859	\$ 9,294,859	\$ 9,294,859	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 2,183,252	\$ 2,458,022	\$ 2,543,837	\$ 2,543,837	\$ 2,543,837	0
Operating Expenses	9,308,065	6,154,581	6,751,022	6,751,022	6,751,022	0
Total	\$ 11,491,317	\$ 8,612,602	\$ 9,294,859	\$ 9,294,859	\$ 9,294,859	\$ 0
Staffing Level FTE:	45.8	48.5	47.0	47.0	47.0	0.0

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
REVENUES				
Collections:				
Motor Vehicle Fees	178,754,932	176,151,426	178,000,000	178,000,000
Motor Vehicle Commercial Fees	21,038,632	21,026,236	21,000,000	21,000,000
Motor Fuel Taxes	204,865,451	205,984,918	206,000,000	206,000,000
Total	404,659,015	403,162,580	405,000,000	405,000,000

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
PERFORMANCE INDICATORS				
Certificates of Title Issued	384,966	383,961	390,000	390,000
Specialty Plates Issued	59,525	53,552	54,000	54,000
Vehicles Registered - Total	1,519,080	1,484,111	1,500,000	1,500,000
Internet/Self-Service Terminal	70,783 / 47,765	65,888 / 53,069	75,000 / 60,000	80,000 / 65,000
Licensed Vehicle Dealers	1,377	1,367	1,375	1,375
Internat'l Fuel Tax Assoc (IFTA) Licenses	2,842	2,856	2,850	2,850
Prorate Power Units Licensed	10,256	10,620	10,750	10,750
Fuel Suppliers	73	74	74	74
Fuel Importers & Exporters	317	307	320	320
Fuel Blender	110	101	105	105
Highway Contractors Licenses	550	535	540	540
Marketers Licenses	1,375	1,363	1,370	1,370
Biodiesel Producers	0	0	0	0
Ethanol Producers	16	16	16	16
Ethanol Brokers	10	10	10	10

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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 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 1,158,933	\$ 1,238,878	\$ 1,302,866	\$ 1,302,866	\$ 1,302,866	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	0	0	0	0	0	0
Total	\$ 1,158,933	\$ 1,238,878	\$ 1,302,866	\$ 1,302,866	\$ 1,302,866	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 899,629	\$ 989,713	\$ 1,038,636	\$ 1,038,636	\$ 1,038,636	\$ 0
Operating Expenses	259,304	249,165	264,230	264,230	264,230	0
Total	\$ 1,158,933	\$ 1,238,878	\$ 1,302,866	\$ 1,302,866	\$ 1,302,866	\$ 0
Staffing Level FTE:	14.7	15.0	15.0	15.0	15.0	0.0

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
REVENUES				
Collections:				
Special Taxes-State Funds	90,555,035	93,293,924	93,300,000	93,300,000
Special Taxes-Local Governments	35,502,875	42,347,620	41,000,000	41,000,000
Total	126,057,910	135,641,544	134,300,000	134,300,000

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
PERFORMANCE INDICATORS				
Tax Refund Applications Received	1,902	1,898	2,000	2,000
Applications Refunded / Amount Refunded	1,752 / \$428,645	1,781 / \$429,525	1,900 / \$438,500	1,900 / \$438,500
Bank Franchise Returns / Qtr Reports Filed	876 / 373	917 / 0	1,000 / 0	1,000 / 0
Cigarette Wholesaler & Distributor Licenses	84	78	85	80
Cigarette Retailers Registered	2,146	2,155	2,150	2,175
Cigarette Stamps	39,456,782	38,340,750	38,000,000	38,000,000
Other Tobacco Products Reports Filed	831	810	850	850
Retail Compliance Checks / Cigarette Seizures	749 / 162	980 / 546	800 / 60	800 / 60
Liquor & Beer Licenses	6,528	6,585	6,700	6,700
Levies Approved	3,933	4,038	4,000	4,040
Tax Increment Finance Districts	169	171	200	185
Assessors Certified/Attendance Annual School	185 / 116	180 / 143	175 / 135	180 / 140
Centrally Assessed Companies	144	146	145	145
Property Transfers Analyzed	39,694	39,592	40,000	40,000

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 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	4,136,733	4,228,901	4,419,116	4,746,409	4,746,409	327,293
Total	\$ 4,136,733	\$ 4,228,901	\$ 4,419,116	\$ 4,746,409	\$ 4,746,409	\$ 327,293
EXPENDITURE DETAIL:						
Personal Services	\$ 3,532,470	\$ 3,642,948	\$ 3,794,249	\$ 4,069,042	\$ 4,069,042	\$ 274,793
Operating Expenses	604,263	585,954	624,867	677,367	677,367	52,500
Total	\$ 4,136,733	\$ 4,228,901	\$ 4,419,116	\$ 4,746,409	\$ 4,746,409	\$ 327,293
Staffing Level FTE:	52.8	53.0	55.0	60.0	60.0	5.0

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
REVENUES				
Audit Assessments: *				
Sales/Use & Excise Tax Assessments	21,336,163	18,722,685	19,000,000	19,000,000
IFTA, Motor Fuel, Prorate Assessments	-58,751	174,640	100,000	100,000
Bank Franchise Tax Assessments			5,000,000	5,000,000
Total	21,277,412	18,897,325	24,100,000	24,100,000

* 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, five Fuel Tax auditors, one Bank Franchise auditor, and 4 audit managers. Currently 70% 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.

PERFORMANCE INDICATORS

Number of Audits: *

Sales/Use & Excise Tax Audits	2,145	2,114	2,150	2,213
IFTA, Motor Fuel, Prorate Audts	343	249	250	250
Bank Franchise Audits	--	--	10	10
Total Audits	2,488	2,363	2,410	2,410

* 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, 1 Bank Franchise auditor, and 4 audit managers. Currently 80% of the audit staff have over 4 years of experience. The level of experience has a direct effect on the number and types of audits which can be completed.

REVENUE

028 Lottery

Mission:

To work in partnership with all stakeholders to promote and ensure the integrity, fairness, security and honesty of lottery games, to maximize state revenues and to ensure the Lottery remains a viable and sustainable source of revenue for the State of South Dakota.

	ACTUAL FY 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	43,446,111	39,486,239	41,079,919	41,079,919	41,079,919	0
Total	\$ 43,446,111	\$ 39,486,239	\$ 41,079,919	\$ 41,079,919	\$ 41,079,919	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,804,045	\$ 1,967,103	\$ 2,196,736	\$ 2,196,736	\$ 2,196,736	\$ 0
Operating Expenses	41,642,067	37,519,136	38,883,183	38,883,183	38,883,183	0
Total	\$ 43,446,111	\$ 39,486,239	\$ 41,079,919	\$ 41,079,919	\$ 41,079,919	\$ 0
Staffing Level FTE:	31.0	30.7	31.0	31.0	31.0	0.0

REVENUE

0281 Instant and On-line Operations - Info

Mission:

To work in partnership with all stakeholders to promote and ensure the integrity, fairness, security and honesty of lottery games, to maximize state revenues and to ensure the Lottery remains a viable and sustainable source of revenue for the State of South Dakota.

	ACTUAL FY 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	41,072,730	36,995,973	38,405,766	38,405,766	38,405,766	0
Total	\$ 41,072,730	\$ 36,995,973	\$ 38,405,766	\$ 38,405,766	\$ 38,405,766	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 1,150,324	\$ 1,248,619	\$ 1,465,273	\$ 1,465,273	\$ 1,465,273	\$ 0
Operating Expenses	39,922,406	35,747,353	36,940,493	36,940,493	36,940,493	0
Total	\$ 41,072,730	\$ 36,995,973	\$ 38,405,766	\$ 38,405,766	\$ 38,405,766	\$ 0
Staffing Level FTE:	19.8	19.6	21.0	21.0	21.0	0.0

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
REVENUES				
Instant Proceeds-General Fund	6,049,130	5,517,739	5,758,003	6,045,903
On-Line Proceeds-General Fund	1,400,000	1,400,000	1,400,000	1,400,000
On-Line Proceeds-Capital Construction Fund	7,177,367	5,537,710	7,529,085	7,797,022
Total	14,626,497	12,455,449	14,687,088	15,242,925

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
PERFORMANCE INDICATORS				
Instant Games Introduced	25	27	30	30
On-Line Games Offered	5	5	5	5
Licensed Lottery Retailers-On-Line	610	632	642	647
Licensed Lottery Retailers-Instant Only	13	13	13	13
Prizes Paid to Players	\$31,698,841	\$28,226,233	\$32,599,602	\$33,892,909
Retailer Commissions Paid	\$2,987,162	\$2,626,598	\$3,004,833	\$3,124,042
Total Sales-Instant Games	\$26,325,301	\$26,113,394	\$27,419,064	\$28,790,017
Total Sales-On-Line Games	\$28,797,860	\$23,084,169	\$29,275,896	\$30,154,173
Total Sales (Instant + On-Line)	\$55,123,161	\$49,197,563	\$56,694,960	\$58,944,190

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0282 Video Lottery

Mission:

To work in partnership with all stakeholders to promote and ensure the integrity, fairness, security and honesty of lottery games, to maximize state revenues and to ensure the Lottery remains a viable and sustainable source of revenue for the State of South Dakota.

	ACTUAL FY 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	2,373,381	2,490,266	2,674,153	2,674,153	2,674,153	0
Total	\$ 2,373,381	\$ 2,490,266	\$ 2,674,153	\$ 2,674,153	\$ 2,674,153	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 653,720	\$ 718,484	\$ 731,463	\$ 731,463	\$ 731,463	\$ 0
Operating Expenses	1,719,661	1,771,782	1,942,690	1,942,690	1,942,690	0
Total	\$ 2,373,381	\$ 2,490,266	\$ 2,674,153	\$ 2,674,153	\$ 2,674,153	\$ 0
Staffing Level FTE:	11.2	11.1	10.0	10.0	10.0	0.0

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
REVENUES				
License Fees to VL Operating Fund	1,303,310	1,279,550	1,290,000	1,290,000
Additional Mfg. License Fee-General Fund	75,000	75,000	75,000	75,000
Video Lottery Proceeds	102,533,139	104,849,517	108,519,250	111,232,231
Video Lottery Proceeds-VL Operating Fund	1,035,688	1,059,086	1,080,268	1,101,873
Miscellaneous Revenue	54,300	54,989	50,000	50,000
Total	105,001,437	107,318,142	111,014,518	113,749,104

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
PERFORMANCE INDICATORS				
Machines Placed (12-Month Avg)	9,002	9,071	9,100	9,100
Licensed Establishments (12-Month Avg)	1,331	1,343	1,340	1,340
Licensed Operators	114	115	113	112
Licensed Distributors	6	6	5	5
Licensed Manufacturers	5	5	5	5

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 2016	ACTUAL FY 2017	BUDGETED FY 2018	REQUESTED FY 2019	GOVERNOR'S RECOMMENDED FY 2019	RECOMMENDED INC/(DEC) FY 2019
FUNDING SOURCE:						
General Funds	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Federal Funds	0	0	0	0	0	0
Other Funds	10,316,606	9,908,693	10,681,300	10,681,300	10,681,300	0
Total	\$ 10,316,606	\$ 9,908,693	\$ 10,681,300	\$ 10,681,300	\$ 10,681,300	\$ 0
EXPENDITURE DETAIL:						
Personal Services	\$ 881,897	\$ 910,352	\$ 1,070,240	\$ 1,070,240	\$ 1,070,240	\$ 0
Operating Expenses	9,434,708	8,998,341	9,611,060	9,611,060	9,611,060	0
Total	\$ 10,316,606	\$ 9,908,693	\$ 10,681,300	\$ 10,681,300	\$ 10,681,300	\$ 0
Staffing Level FTE:	14.2	13.6	16.0	16.0	16.0	0.0

	ACTUAL FY 2016	ACTUAL FY 2017	ESTIMATED FY 2018	ESTIMATED FY 2019
REVENUES				
Gaming Fund:				
Device Fees	6,418,000	6,352,000	6,174,000	6,234,000
Gross Revenue Tax	9,256,085	8,840,173	8,485,000	8,500,000
City Slot Tax	401,500	401,500	401,500	401,500
Application Fees	88,280	86,500	80,000	80,000
License Fees	111,475	101,600	100,000	100,000
Device Testing Fees	17,614	15,945	15,000	15,000
Penalties	2,590	1,710	2,000	2,000
Interest	19,674	20,855	19,000	19,000
Racing Revenues:				
Dogs:				
Commission	12,748	11,477	11,473	11,473
Licenses & Fines	3,660	3,600	3,600	3,600
Revolving Fund	66,045	81,004	71,000	71,000
Bred Fund	26,072	28,859	25,464	25,464
Horses:				
Commission	37,989	31,918	30,000	30,000
Licenses & Fines	46,395	48,975	42,000	42,000
Revolving Fund	128,737	112,892	110,000	110,000
Bred Fund	61,345	52,887	50,000	50,000
Interest	5,264	5,007	5,000	5,000
Total	16,703,473	16,196,902	15,625,037	15,700,037

PERFORMANCE INDICATORS

Licenses Issued:				
Manufacturers / Distributors	14	15	16	16
Operators / Retailers	21 / 145	21 / 135	21 / 136	21 / 136
Support / Key Employees	1,548	1,325	1,325	1,325
Device Licenses	3,209	3,087	3,117	3,117
Gaming Distributions	\$14,959,648	\$14,306,739	\$13,700,000	\$13,700,000