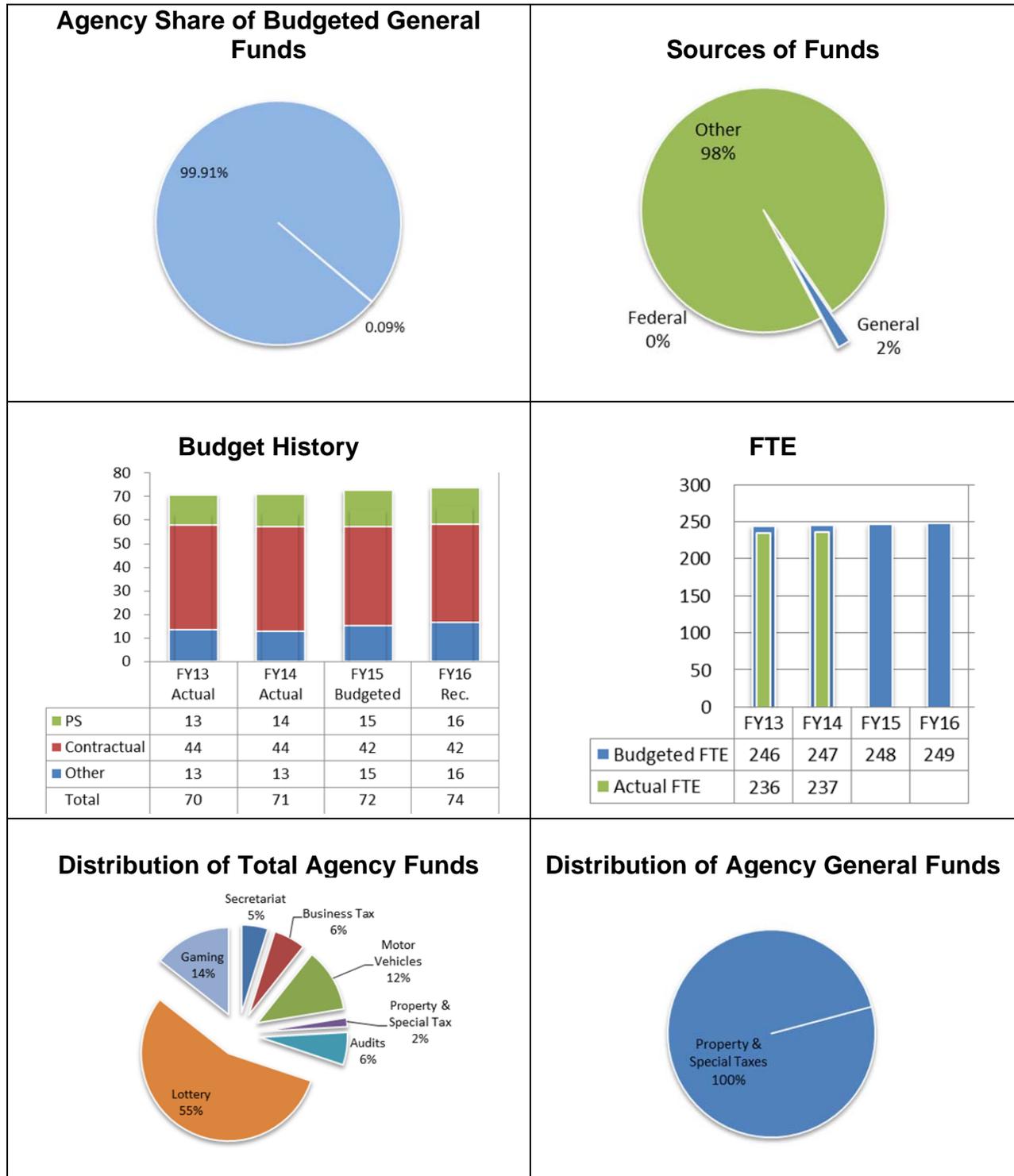


FY16 Budget Briefing

Department of Revenue

Information contained in this document is based on the Governor's original FY16 recommended budget.
This document may not correspond with the final FY16 budget adopted by the Legislature.



Key Personnel

- Andy Gerlach, Secretary
- Toni Richardson, Administrative Services
- Peggy Laurenz, Motor Vehicles
- Bruce Christensen, Audits
- Norm Lingle, Lottery
- David Wiest, Deputy Secretary
- Michael Houdyshell, Property & Special Taxes
- Doug Schinkel, Business Tax
- Larry Eliason, Gaming
- Andrew Fergel, Chief Legal

Department Total

The mission of the Department of Revenue is 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 gaming and racing industries.

	Actual FY13	Actual FY14	Budgeted FY15	Agency Request FY16	Gov Rec FY16	Gov Rec Inc/Dec for FY16	% Change From FY2015
Personal Services							
Employee Salaries	9,705,734	10,455,043	11,674,076	11,754,774	11,719,774	45,698	0.4%
Employee Benefits	3,188,715	3,611,247	3,790,191	3,809,865	3,805,087	14,896	0.4%
FTE	235.5	237.3	247.5	248.5	248.5	1.0	0.4%
Funding Types							
General	809,960	881,738	906,855	967,449	967,449	60,594	6.7%
Federal	0	48	0	0	0	0	0.0%
Other	12,084,489	13,184,504	14,557,412	14,597,190	14,557,412	0	0.0%
Total PS	12,894,449	14,066,290	15,464,267	15,564,639	15,524,861	60,594	0.4%
Operating Expenses							
Travel	727,434	733,139	812,499	838,032	834,624	22,125	2.7%
Contractual Services	44,437,419	44,134,098	41,702,727	41,796,977	41,787,727	85,000	0.2%
Supplies & Materials	2,425,541	2,342,963	4,481,933	5,706,933	5,681,933	1,200,000	26.8%
Grants and Subsidies	9,319,802	9,029,343	9,175,000	9,175,000	9,175,000	0	0.0%
Capital Outlay	437,352	365,023	341,735	341,735	341,735	0	0.0%
Other	251,657	220,837	293,000	293,000	293,000	0	0.0%
Funding Types							
General	259,643	281,624	261,546	261,546	261,546	0	0.0%
Federal	130,000	153,095	0	0	0	0	0.0%
Other	57,209,563	56,390,685	56,545,348	57,890,131	57,852,473	1,307,125	2.3%
Total OE	57,599,206	56,825,404	56,806,894	58,151,677	58,114,019	1,307,125	2.3%
Totals							
Funding Types							
General	1,069,603	1,163,362	1,168,401	1,228,995	1,228,995	60,594	5.2%
Federal	130,000	153,142	0	0	0	0	0.0%
Other	69,294,052	69,575,189	71,102,760	72,487,321	72,409,885	1,307,125	1.8%
Total	70,493,655	70,891,693	72,271,161	73,716,316	73,638,880	1,367,719	1.9%

Department Object Detail

Item	Actual FY2013	Actual FY2014	Budgeted FY2015	Governor	Inc/Dec FY2015	% Change FY2015
				Rec FY2016		
PERSONAL SERVICES						
General	809,960	881,738	906,855	967,449	60,594	6.7%
Federal	0	48	0	0	0	0.0%
Other Funds	12,084,489	13,184,504	14,557,412	14,557,412	0	0.0%
Total Personal Services	12,894,449	14,066,290	15,464,267	15,524,861	60,594	0.4%
FTE	235.5	237.3	247.5	248.5	1.0	0.4%
TRAVEL						
General	28,938	16,214	32,303	32,303	0	0.0%
Federal	0	0	0	0	0	0.0%
Other Funds	698,496	716,925	780,196	802,321	22,125	2.8%
Total Travel	727,434	733,139	812,499	834,624	22,125	2.7%
CONTRACTUAL SERVICES						
General	204,175	235,345	181,596	181,596	0	0.0%
Federal	130,000	153,095	0	0	0	0.0%
Other Funds	44,103,245	43,745,659	41,521,131	41,606,131	85,000	0.2%
Total Contractual Services	44,437,420	44,134,099	41,702,727	41,787,727	85,000	0.2%
SUPPLIES AND MATERIALS						
General	22,915	25,864	42,187	42,187	0	0.0%
Federal	0	0	0	0	0	0.0%
Other Funds	2,402,626	2,317,099	4,439,746	5,639,746	1,200,000	27.0%
Total Supplies and Materials	2,425,541	2,342,963	4,481,933	5,681,933	1,200,000	26.8%
GRANTS AND SUBSIDIES						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other Funds	9,319,802	9,029,343	9,175,000	9,175,000	0	0.0%
Total Grants and Subsidies	9,319,802	9,029,343	9,175,000	9,175,000	0	0.0%
CAPITAL OUTLAY						
General	3,615	4,201	5,460	5,460	0	0.0%
Federal	0	0	0	0	0	0.0%
Other Funds	433,738	360,822	336,275	336,275	0	0.0%
Total Capital Outlay	437,353	365,023	341,735	341,735	0	0.0%
OTHER						
General	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0.0%
Other Funds	251,657	220,837	293,000	293,000	0	0.0%
Total Other	251,657	220,837	293,000	293,000	0	0.0%
TOTAL						
General	1,069,603	1,163,362	1,168,401	1,228,995	60,594	5.2%
Federal	130,000	153,143	0	0	0	0.0%
Other Funds	69,294,053	69,575,189	71,102,760	72,409,885	1,307,125	1.8%
Total All Funds	70,493,656	70,891,693	72,271,161	73,638,880	1,367,719	1.9%

Major Expansions and Reductions

Budget Item	Governor's Recommendation				FTE
	General Funds	Federal Funds	Other Funds	Total Funds	
FTE Reclassification	11,365	-	-	11,365	-
Special Taxes FTE	49,229	-	-	49,229	1.0
Audit Division Travel	-	-	22,125	22,125	-
License Plate Issuance	-	-	1,285,000	1,285,000	-
Total	60,594	-	1,307,125	1,367,719	1.0

FTE Reclassification- The Governor recommends an increase of \$11,365 from general funds for the reclassification of one position from a Statistical Assistant (N10) to an Accountant II (A2). The new classification for the position will allow the division to hire a qualified employee capable of independently performing professional level accounting and audit work that requires the application of accounting principles, control procedures, and/or audit techniques following advanced procedures and practices. The position will be the statewide expert responsible for reviewing and examining all bank franchise tax returns and supporting documentation, including federal income tax returns and related schedules. Additionally, the incumbent will be responsible for providing guidance to taxpayers on compliance with all applicable state laws and for ensuring accurate reversion of bank franchise tax revenues to the counties each year.

Special Taxes FTE- The Governor is also recommending \$49,229 from general funds and 1.0 FTE in the special taxes area of the division. Increased workload in the area of alcohol licensing, taxation, education, and compliance are contributing to the need for an additional FTE.

- Between FY08 and FY13, alcohol licenses have increased from 4894 to 5349 - an increase of approximately 9%.
- Between FY08 and FY13, alcohol taxpayers have increased from 42 to 50 - an increase of approximately 19%.
- Between FY08 and FY13, alcohol tax returns have increased from 411 to 717 - an increase of approximately 74%.
- Between FY08 and FY13, brand label registrations have increased from 10,524 to 14,402 - an increase of approximately 37%.
- The possible passage of a direct to consumer wine shipment bill during the 2015 legislative session will also add considerable workload to the division. It is estimated this new license will add an additional 400 - 600 licenses that will be subject to annual renewal and periodic payment of tax. This represents a potential 10% increase in the total licenses, a 1000% increase in the number of taxpayers, and additional compliance requirements as a result of this bill.

An additional FTE is required to handle the compliance efforts that have been neglected due to these increases as well as to educate the alcohol taxpayers regarding the application of the laws, record keeping, reporting, and licensing requirements. The additional FTE may also support increased workloads in other areas of the division including bank franchise tax administration and tobacco regulation.

Audit Travel- The Governor recommends an increase of \$22,125 in other fund expenditure authority for travel. This includes:

- Increase of \$2,525 for in-state lodging costs due to the increase in the allowable costs of \$5 per night for the period of September 1 through May 31 of each year and \$15 per night for the period of June 1 through August 31. In-state lodging nights average 250 per year.
- Increase of \$9,600 due to the increase of out-of-state lodging costs. FY2014 out-of-state lodging costs increased \$8 per night compared to FY2013. Based on the average number of out-of-state nights per year (1,200), an inflationary increase of \$9,600 is needed to continue the same level of out-of-state travel.
- Increase of \$10,000 to reflect the actual expenditures for in-state and out-of-state mileage charges for state owned vehicles.

2016 License Plate Reissue- The total recommended increase for Motor Vehicles is \$1,285,000 in other fund expenditure authority. This includes:

- An increase of \$1,017,000 in other fund expenditure authority to pay for costs related to the new license plate production. This increase will cover the cost of materials associated with the 2016 license plate reissue (\$1,000,000) and the annual maintenance agreement on the new license plate production equipment (\$17,000).
- An increase of \$268,000 in other fund expenditure authority for postage and mailing service costs for the Plate on Demand system, which allows direct shipment of license plates to citizens without having to drive to the county courthouses. The estimate for the first use of the Plate on Demand system will be 80,000 sets of plates for FY16. The services to prepare for mailing will cost \$0.85 per set of plates and the actual mailing costs will be \$2.50 per set of plates.

Governor's Recommended Employee Compensation and Billings Pool
 (from page 01-23 of the Governor's FY16 budget book)

For FY16, the Governor recommended the 1) state employee compensation plan, 2) bureau billings, and 3) captive insurance be placed in a pool in BFM to be distributed to each agency. *Therefore, individual agency personal services and contractual services budgets do not reflect budget increases for the compensation plan, bureau billings, or captive insurance.*

- Below are the estimated distributions for employee compensation for FY16. BFM will distribute dollars from the Pool after employees are placed in the new General Pay Structure and career band pay-for-performance scores and percentages are calculated. The distributed amount to the agency will be in addition to the agency's appropriated personal services budget.

Est. FY16 Expenditures	General Funds	Federal Funds	Other Funds	Total Funds
Market Adjustments	16,621	0	250,776	267,397
Movement Toward Market Value	20,816	0	302,387	323,203
<i>Total Comp Pkg</i>	37,437	-	553,163	590,600

- ✓ Recommended FY16 – 2% market adjustment for all permanent employees (except Career Bands); 0%-6.6% market adjustments for Career Bands; 2.5% movement toward market value for General Pay Structure and PACE; 0% to 4.5% pay for performance for Career Bands; 0% health insurance.
 - ✓ FY15 – 3% across-the-board/market adjustment for all permanent employees (including Career Bands); 3% adjustment toward job worth for PACE; 0%-4.5% pay for performance for Career Bands; targeted compensation adjustments for a small number of hard-to-fill, below market vocational jobs; 18.6% health insurance.
 - ✓ FY14 – 3% across-the-board for all permanent employees (except Career Bands); 3.5% to 4% market adjustment for Career Bands; 3.5% adjustment toward job worth for PACE; 0%-4.5% pay for performance for Career Bands; 14.7% health insurance.
 - ✓ FY13 – 3% across-the-board for all permanent employees (including Career Bands); 2.5% adjustment toward job worth for PACE; 0%-7% adjustment toward market value for Career Bands; 3.3% health insurance.
- Below are the estimated distributions for bureau billings for FY16. The amount distributed to the agency will be in addition to the agency's appropriated contractual services budget.

Est. FY16 Expenditures	General Funds	Federal Funds	Other Funds	Total Funds
Bureau Billings for Expansion	3,431	1,322	120,845	125,598
Bureau Billings for Comp Pkg	1,747	1,133	37,244	40,124
<i>Total</i>	5,178	2,455	158,089	165,722

- The estimated distribution for Captive Insurance is not available at this time.

Interagency Billings

Below are the sources of funds this agency used in FY14 to pay for services provided by central governmental bureaus (Bureau of Finance and Management, Bureau of Information and Telecommunications, Bureau of Administration, and the Bureau of Human Resources).

Department	FY14 Actual Expenditures	General Funds	Federal Funds	Other Funds	Total Funds
Revenue	Bureau of Administration	24,373	-	1,517,136	1,541,509
Revenue	Bureau of Finance and Management	7,197	-	190,334	197,531
Revenue	Bureau of Human Resources	6,367	-	122,749	129,117
Revenue	Bureau of Information and Telecommunications	28,418	-	1,721,236	1,749,654
<i>Total Bureau Billings</i>		66,355	-	3,551,456	3,617,811

Other Fund Balances

Company and Fund Name	Blue Book Page	Ending Cash and Investment Balance June 30		60-Month Average Cash Balance	Lowest Monthly Cash Balance in Past Five Years	
		FY2013	FY2014		Amount	Month
Company 3033 - Property Tax Reduction Fund	71	63,626,269	44,000,048	51,633,608	44,000,048	June 2014
Company 3037 - South Dakota Gaming Commission Fund	72	938,491	865,432	1,824,570	642,859	January 2012
Company 3038 - Tax Relief Fund	74	188,428	-	1,529,525	0	July 2013
Company 3076 - License Plate Revolving Fund	76	35,521	810,915	1,298,669	28,187	June 2011
Company 3076 - Sales and Use Tax Collection Fund	77	0	0	47,716	(811,253)	August 2012
Company 3078 - Cigarette Stamp Purchasing Fund	78	38,008	38,451	30,447	1,976	April 2011
Company 3078 - Ethanol Fuel Fund	79	100,000	100,000	1,010,687	100,000	June 2010
Company 3078 - Wind Energy Tax Fund	80	0	0	591,615	0	July 2009
Company 3177 - State Motor Vehicle Fund - Revenue	81	2,329,621	2,480,686	2,204,401	593,797	July 2009
Company 3185 - South Dakota-Bred Racing Fund	82	95,068	86,730	122,742	38,558	April 2012
Company 3185 - Special Racing Revolving Fund	83	252,213	231,933	347,370	88,449	April 2010
Company 6516 - Lottery Operating Fund	84	6,182,457	4,904,929	11,190,195	4,860,448	July 2009
Company 6516 - Video Lottery Operating Fund	85	3,221,572	3,501,554	3,252,801	1,655,755	June 2010
Company 8000 - Agency Fund	86	119,413,254	87,700,501	N/A	N/A	N/A

* The 60 month average balance in company 3177 includes cash balances in both Department of Revenue and Public Safety.

Refer to the *Supplemental Information* Section for more information on these and other funds.

SECRETARIAT

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; and to actively investigate and prosecute violations of the criminal statutes of the revenue code.

	Actual FY13	Actual FY14	Budgeted FY15	Agency Request FY16	Gov Rec FY16	Gov Rec Inc/Dec for FY16	% Change From FY2015
Personal Services							
Employee Salaries	1,141,964	1,319,969	1,536,817	1,571,817	1,536,817	0	0.0%
Employee Benefits	375,281	436,155	475,932	480,710	475,932	0	0.0%
FTE	24.2	27.0	28.0	28.0	28.0	0.0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	1,517,245	1,756,124	2,012,749	2,052,527	2,012,749	0	0.0%
Total PS	1,517,245	1,756,124	2,012,749	2,052,527	2,012,749	0	0.0%
Operating Expenses							
Travel	43,485	56,353	55,525	58,933	55,525	0	0.0%
Contractual Services	1,213,146	1,291,607	1,394,399	1,395,649	1,394,399	0	0.0%
Supplies & Materials	70,121	74,668	81,625	81,625	81,625	0	0.0%
Capital Outlay	97,997	28,496	13,850	13,850	13,850	0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	1,424,749	1,451,124	1,545,399	1,550,057	1,545,399	0	0.0%
Total OE	1,424,749	1,451,124	1,545,399	1,550,057	1,545,399	0	0.0%
Totals							
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	2,941,994	3,207,248	3,558,148	3,602,584	3,558,148	0	0.0%
Total	2,941,994	3,207,248	3,558,148	3,602,584	3,558,148	0	0.0%

Budget Notes

	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
REVENUES				
Sales, Use and CET Electronic Filing Collections	857,682,647	980,812,602	1,000,000,000	1,020,000,000
Motor Fuel Electronic Filing Collections	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	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
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 Dept. Documents Processed	48,311	46,895	46,500	46,250
Enewsletters	67,171	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 CET Seminar	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

BUSINESS TAX

The mission of the Business Tax Division is 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 FY13	Actual FY14	Budgeted FY15	Agency Request FY16	Gov Rec FY16	Gov Rec Inc/Dec for FY16	% Change From FY2015
Personal Services							
Employee Salaries	2,255,771	2,291,904	2,585,206	2,585,206	2,585,206	0	0.0%
Employee Benefits	714,458	813,844	860,619	860,619	860,619	0	0.0%
FTE	55.0	54.3	57.5	57.5	57.5	0.0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	2,970,230	3,105,749	3,445,825	3,445,825	3,445,825	0	0.0%
Total PS	2,970,230	3,105,749	3,445,825	3,445,825	3,445,825	0	0.0%
Operating Expenses							
Travel	90,240	60,821	112,925	112,925	112,925	0	0.0%
Contractual Services	313,167	278,864	300,454	300,454	300,454	0	0.0%
Supplies & Materials	329,753	367,082	442,570	442,570	442,570	0	0.0%
Capital Outlay	140,894	127,566	18,000	18,000	18,000	0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	874,054	834,333	873,949	873,949	873,949	0	0.0%
Total OE	874,054	834,333	873,949	873,949	873,949	0	0.0%
Totals							
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	3,844,284	3,940,082	4,319,774	4,319,774	4,319,774	0	0.0%
Total	3,844,284	3,940,082	4,319,774	4,319,774	4,319,774	0	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	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
Taxing Units	261	263	263	263
Total Active Licenses	81,047	80,236	81,000	83,000
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	39135	34,745	36000	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 explain 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.

10-1-44. Establishment of sales and use tax collection fund. There shall be established within the state treasury the sales and use tax collection fund for the purpose of administering the sales, use, municipal non-ad valorem, and contractors' excise taxes. Charges for the administration and collection of taxes collected pursuant to chapter 10-52 shall be deposited into the sales and use tax collection fund. In addition, the secretary of the Department of Revenue shall, on a monthly basis, deposit revenue collected as a result of taxes imposed in chapters 10-45, 10-46, and 10-58 in the sales and use tax collection fund. The total amount deposited in the sales and use tax collection fund may not exceed the amount budgeted for such purposes. All money in the fund created by this section shall be budgeted and expended in accordance with the provisions of Title 4 on warrants drawn by the state auditor on vouchers approved by the secretary of the Department of Revenue.

At the end of each fiscal year any cash balance left in the sales and use tax collection fund shall be transferred to the general fund.

Source: SL 1994, ch 95, § 1; SL 2003, ch 272 (Ex. Ord. 03-1), § 82; SL 2011, ch 1 (Ex. Ord. 11-1), § 161, eff. Apr. 12, 2011.

MOTOR VEHICLES

The mission of the Division of Motor Vehicles is 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.

	<u>Actual</u> <u>FY13</u>	<u>Actual</u> <u>FY14</u>	<u>Budgeted</u> <u>FY15</u>	<u>Agency</u> <u>Request</u> <u>FY16</u>	<u>Gov Rec</u> <u>FY16</u>	<u>Gov Rec</u> <u>Inc/Dec for</u> <u>FY16</u>	<u>% Change</u> <u>From</u> <u>FY2015</u>
Personal Services							
Employee Salaries	1,432,265	1,543,493	1,636,568	1,636,568	1,636,568	0	0.0%
Employee Benefits	553,256	617,024	633,747	633,747	633,747	0	0.0%
FTE	44.7	44.2	46.0	46.0	46.0	0.0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	48	0	0	0	0	0.0%
Other	1,985,520	2,160,469	2,270,315	2,270,315	2,270,315	0	0.0%
Total PS	1,985,520	2,160,517	2,270,315	2,270,315	2,270,315	0	0.0%
Operating Expenses							
Travel	26,130	45,054	48,150	48,150	48,150	0	0.0%
Contractual Services	1,751,267	1,865,280	1,891,374	1,984,374	1,976,374	85,000	4.5%
Supplies & Materials	1,113,363	1,152,967	3,095,699	4,320,699	4,295,699	1,200,000	38.8%
Capital Outlay	22,694	125,859	52,059	52,059	52,059	0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	130,000	153,095	0	0	0	0	0.0%
Other	2,783,454	3,036,065	5,087,282	6,405,282	6,372,282	1,285,000	25.3%
Total OE	2,913,454	3,189,159	5,087,282	6,405,282	6,372,282	1,285,000	25.3%
Totals							
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	130,000	153,142	0	0	0	0	0.0%
Other	4,768,974	5,196,534	7,357,597	8,675,597	8,642,597	1,285,000	17.5%
Total	4,898,974	5,349,676	7,357,597	8,675,597	8,642,597	1,285,000	17.5%

Budget Notes

2016 License Plate Reissue- The total recommended increase for Motor Vehicles is \$1,285,000 in other fund expenditure authority. This includes:

- An increase of \$1,017,000 in other fund expenditure authority to pay for costs related to the new license plate production. This increase will cover the cost of materials associated with the 2016 license plate reissue (\$1,000,000) and the annual maintenance agreement on the new license plate production equipment (\$17,000).
- An increase of \$268,000 in other fund expenditure authority for postage and mailing service costs for the Plate on Demand system, which allows direct shipment of license plates to citizens without having to drive to the county courthouses. The estimate for the first use of the Plate on Demand system will be 80,000 sets of plates for FY16. The services to prepare for mailing will cost \$0.85 per set of plates and the actual mailing costs will be \$2.50 per set of plates.

REVENUES	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
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	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
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

PROPERTY AND SPECIAL TAXES

The mission of the Division of Property and Special Taxes is 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 FY13	Actual FY14	Budgeted FY15	Agency Request FY16	Gov Rec FY16	Gov Rec % Change Inc/Dec for FY16	% Change From FY2015
Personal Services							
Employee Salaries	618,120	665,417	689,817	735,515	735,515	45,698	6.6%
Employee Benefits	191,840	216,321	217,038	231,934	231,934	14,896	6.9%
FTE	13.7	13.9	14.0	15.0	15.0	1.0	7.1%
Funding Types							
General	809,960	881,738	906,855	967,449	967,449	60,594	6.7%
Federal	0	0	0	0	0	0	0.0%
Other	0	0	0	0	0	0	0.0%
Total PS	809,960	881,738	906,855	967,449	967,449	60,594	6.7%
Operating Expenses							
Travel	28,938	16,214	32,303	32,303	32,303	0	0.0%
Contractual Services	204,175	235,345	181,596	181,596	181,596	0	0.0%
Supplies & Materials	22,915	25,864	42,187	42,187	42,187	0	0.0%
Capital Outlay	3,615	4,201	5,460	5,460	5,460	0	0.0%
Funding Types							
General	259,643	281,624	261,546	261,546	261,546	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	0	0	0	0	0	0	0.0%
Total OE	259,643	281,624	261,546	261,546	261,546	0	0.0%
Totals							
Funding Types							
General	1,069,603	1,163,362	1,168,401	1,228,995	1,228,995	60,594	5.2%
Federal	0	0	0	0	0	0	0.0%
Other	0	0	0	0	0	0	0.0%
Total	1,069,603	1,163,362	1,168,401	1,228,995	1,228,995	60,594	5.2%

Budget Notes

FTE Reclassification- The Governor recommends an increase of \$11,365 from general funds for the reclassification of one position from a Statistical Assistant (N10) to an Accountant II (A2). The new classification for the position will allow the division to hire a qualified employee capable of independently performing professional level accounting and audit work that requires the application of accounting principles, control procedures, and/or audit techniques following advanced procedures and practices. The position will be the statewide expert responsible for reviewing and examining all bank franchise tax returns and supporting documentation, including federal income tax returns and related schedules. Additionally, the incumbent will be responsible for providing guidance to taxpayers on compliance with all applicable state laws and for ensuring accurate reversion of bank franchise tax revenues to the counties each year.

Special Taxes FTE- The Governor is also recommending \$49,229 from general funds and 1.0 FTE in the special taxes area of the division. Increased workload in the area of alcohol licensing, taxation, education, and compliance are contributing to the need for an additional FTE.

- Between FY08 and FY13, alcohol licenses have increased from 4894 to 5349 - an increase of approximately 9%.
- Between FY08 and FY13, alcohol taxpayers have increased from 42 to 50 - an increase of approximately 19%.
- Between FY08 and FY13, alcohol tax returns have increased from 411 to 717 - an increase of approximately 74%.
- Between FY08 and FY13, brand label registrations have increased from 10,524 to 14,402 - an increase of approximately 37%.
- The possible passage of a direct to consumer wine shipment bill during the 2015 legislative session will also add considerable workload to the division. It is estimated this new license will add an additional 400 - 600 licenses that will be subject to annual renewal and periodic payment of tax. This represents a potential 10% increase in the total licenses, a 1000% increase in the number of taxpayers, and additional compliance requirements as a result of this bill.

An additional FTE is required to handle the compliance efforts that have been neglected due to these increases as well as to educate the alcohol taxpayers regarding the application of the laws, record keeping, reporting, and licensing requirements. The additional FTE may also support increased workloads in other areas of the division including bank franchise tax administration and tobacco regulation.

REVENUES	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
Collections:				
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	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
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 Annual School	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

AUDITS

The mission of the Audit Division is 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 FY13	Actual FY14	Budgeted FY15	Agency Request FY16	Gov Rec FY16	Gov Rec Inc/Dec for FY16	% Change From FY2015
Personal Services							
Employee Salaries	2,469,278	2,688,925	2,961,358	2,961,358	2,961,358	0	0.0%
Employee Benefits	768,391	864,050	874,007	874,007	874,007	0	0.0%
FTE	54.6	54.3	55.0	55.0	55.0	0.0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	3,237,669	3,552,975	3,835,365	3,835,365	3,835,365	0	0.0%
Total PS	3,237,669	3,552,975	3,835,365	3,835,365	3,835,365	0	0.0%
Operating Expenses							
Travel	329,139	349,522	331,171	353,296	353,296	22,125	6.7%
Contractual Services	157,439	163,795	184,626	184,626	184,626	0	0.0%
Supplies & Materials	20,244	19,130	25,236	25,236	25,236	0	0.0%
Capital Outlay	51,130	30,639	25,730	25,730	25,730	0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	557,952	563,087	566,763	588,888	588,888	22,125	3.9%
Total OE	557,952	563,087	566,763	588,888	588,888	22,125	3.9%
Totals							
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	3,795,621	4,116,061	4,402,128	4,424,253	4,424,253	22,125	0.5%
Total	3,795,621	4,116,061	4,402,128	4,424,253	4,424,253	22,125	0.5%

Budget Notes

Travel- The Governor recommends an increase of \$22,125 in other fund expenditure authority for travel. This includes:

- Increase of \$2,525 for in-state lodging costs due to the increase in the allowable costs of \$5 per night for the period of September 1 through May 31 of each year and \$15 per night for the period of June 1 through August 31. In-state lodging nights average 250 per year.
- Increase of \$9,600 due to the increase of out-of-state lodging costs. FY2014 out-of-state lodging costs increased \$8 per night compared to FY2013. Based on the average number of out-of-state nights per year (1,200), an inflationary increase of \$9,600 is needed to continue the same level of out-of-state travel.
- Increase of \$10,000 to reflect the actual expenditures for in-state and out-of-state mileage charges for state owned vehicles.

PERFORMANCE INDICATORS	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
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

INSTANT AND ON-LINE OPERATIONS - INFORMATIONAL

The mission of Instant and On-line Operations is 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 FY13	Actual FY14	Budgeted FY15	Agency Request FY16	Gov Rec FY16	Gov Rec Inc/Dec for FY16	% Change From FY2015
Personal Services							
Employee Salaries	799,027	899,844	1,038,327	1,038,327	1,038,327	0	0.0%
Employee Benefits	264,948	307,812	323,755	323,755	323,755	0	0.0%
FTE	19.7	20.3	21.0	21.0	21.0	0.0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	1,063,975	1,207,655	1,362,082	1,362,082	1,362,082	0	0.0%
Total PS	1,063,975	1,207,655	1,362,082	1,362,082	1,362,082	0	0.0%
Operating Expenses							
Travel	127,069	123,776	146,684	146,684	146,684	0	0.0%
Contractual Services	39,361,927	38,840,518	35,914,489	35,914,489	35,914,489	0	0.0%
Supplies & Materials	830,360	661,432	729,000	729,000	729,000	0	0.0%
Capital Outlay	26,415	35,288	40,000	40,000	40,000	0	0.0%
Other	77,178	68,184	79,000	79,000	79,000	0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	40,422,948	39,729,197	36,909,173	36,909,173	36,909,173	0	0.0%
Total OE	40,422,948	39,729,197	36,909,173	36,909,173	36,909,173	0	0.0%
Totals							
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	41,486,922	40,936,852	38,271,255	38,271,255	38,271,255	0	0.0%
Total	41,486,922	40,936,852	38,271,255	38,271,255	38,271,255	0	0.0%

Budget Notes

- All of the net proceeds from the sale of instant lottery tickets are deposited in the general fund. Instant lottery tickets are scratch tickets sold by retailers.
- The first \$1.4 million of the net proceeds from the sale of on-line lottery tickets are deposited into the general fund. The remaining net proceeds from the sale of on-line lottery tickets are deposited in the Capital Construction Fund. On-line games include Powerball, Mega Millions, Hot Lotto, Dakota Cash, and Wild Card 2.

	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

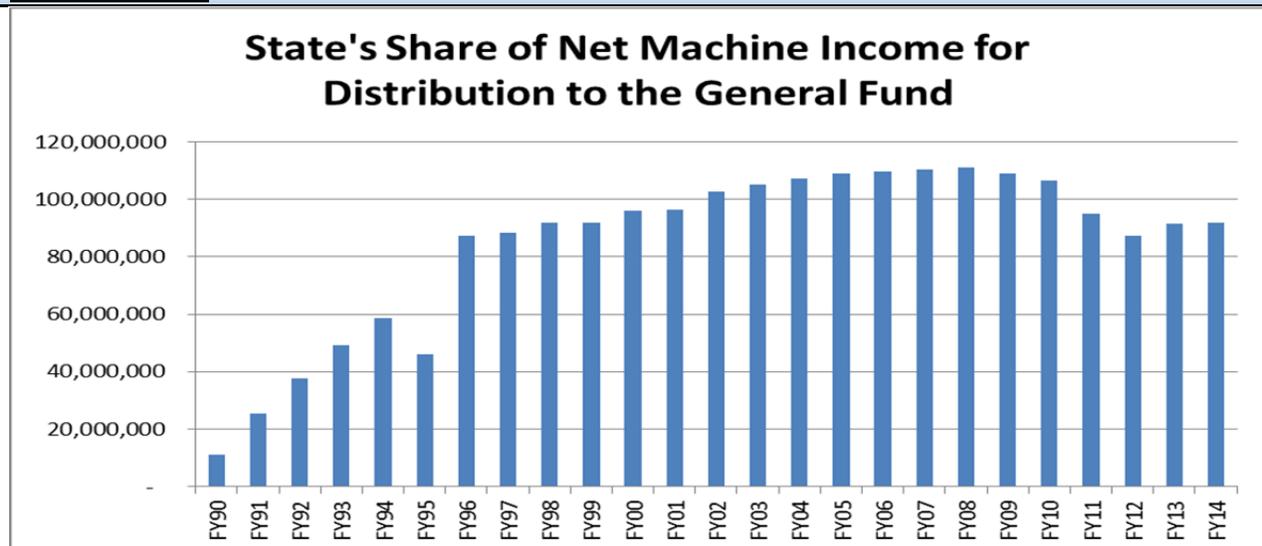
	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
PERFORMANCE INDICATORS				
Instant Games Introduced	28	33	24	26
On-Line Games Offered	5	5	6	6
Licensed Lottery Retailers--On-Line	597	600	604	608
Licensed Lottery Retailers--Instant Only	12	12	12	12
Prizes Paid to Players	32,168,256	31,971,732	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

VIDEO LOTTERY

The mission of Video Lottery is to operate video lottery with the utmost security, integrity, and efficiency in maximizing revenues to the state.

	Actual FY13	Actual FY14	Budgeted FY15	Agency Request FY16	Gov Rec FY16	Gov Rec % Change Inc/Dec for FY16	% Change From FY2015
Personal Services							
Employee Salaries	375,343	428,655	472,083	472,083	472,083	0	0.0%
Employee Benefits	130,941	154,056	156,218	156,218	156,218	0	0.0%
FTE	9.8	10.2	10.0	10.0	10.0	0.0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	506,285	582,711	628,301	628,301	628,301	0	0.0%
Total PS	506,285	582,711	628,301	628,301	628,301	0	0.0%
Operating Expenses							
Travel	10,490	11,883	15,618	15,618	15,618	0	0.0%
Contractual Services	1,084,490	1,124,396	1,516,899	1,516,899	1,516,899	0	0.0%
Supplies & Materials	11,407	15,942	29,616	29,616	29,616	0	0.0%
Capital Outlay	12,869	7,738	180,000	180,000	180,000	0	0.0%
Other	174,139	152,653	214,000	214,000	214,000	0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	1,293,394	1,312,612	1,956,133	1,956,133	1,956,133	0	0.0%
Total OE	1,293,394	1,312,612	1,956,133	1,956,133	1,956,133	0	0.0%
Totals							
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	1,799,678	1,895,323	2,584,434	2,584,434	2,584,434	0	0.0%
Total	1,799,678	1,895,323	2,584,434	2,584,434	2,584,434	0	0.0%

Budget Notes



	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

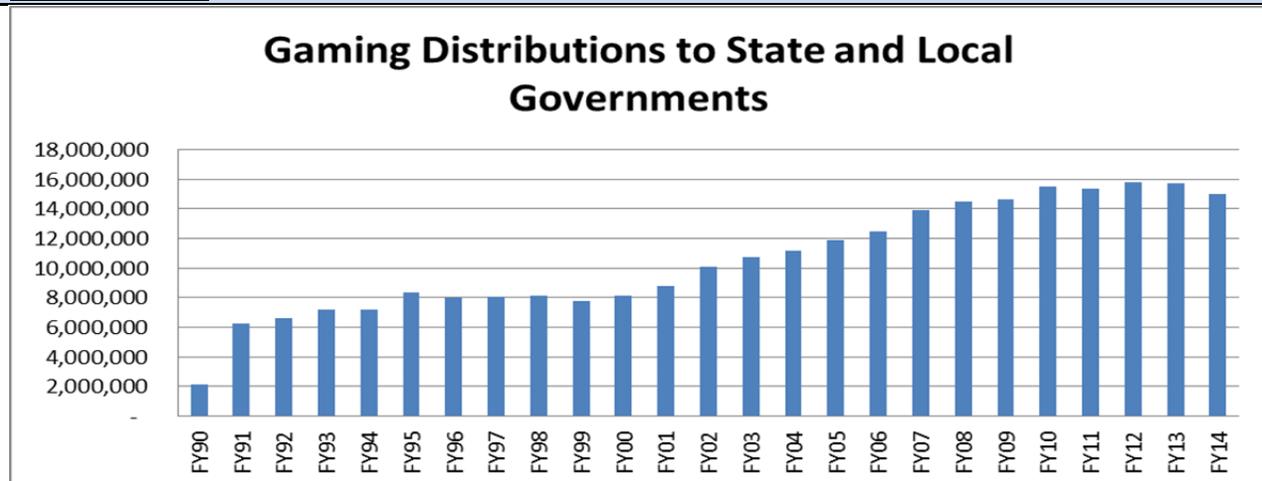
	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
PERFORMANCE INDICATORS				
Machines Placed (12-Month Avg.)	9,126	8,977	9,050	9,050
Licensed Establishments (12-Month Avg.)	1,421	1,384	1,392	1,392
Licensed Operators	132	128	128	128
Licensed Distributors	8	8	8	8
Licensed Manufacturers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

COMMISSION ON GAMING – INFORMATIONAL

The mission of Commission on Gaming is 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 FY13	Actual FY14	Budgeted FY15	Agency Request FY16	Gov Rec FY16	Gov Rec Inc/Dec for FY16	% Change From FY2015
Personal Services							
Employee Salaries	613,966	616,837	753,900	753,900	753,900	0	0.0%
Employee Benefits	189,600	201,985	248,875	248,875	248,875	0	0.0%
FTE	13.9	13.2	16.0	16.0	16.0	0.0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	803,566	818,822	1,002,775	1,002,775	1,002,775	0	0.0%
Total PS	803,566	818,822	1,002,775	1,002,775	1,002,775	0	0.0%
Operating Expenses							
Travel	71,944	69,515	70,123	70,123	70,123	0	0.0%
Contractual Services	351,809	334,294	318,890	318,890	318,890	0	0.0%
Supplies & Materials	27,378	25,877	36,000	36,000	36,000	0	0.0%
Grants and Subsidies	9,319,802	9,029,343	9,175,000	9,175,000	9,175,000	0	0.0%
Capital Outlay	81,739	5,236	6,636	6,636	6,636	0	0.0%
Other	0	0	0	0	0	0	0.0%
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	9,853,013	9,464,267	9,606,649	9,606,649	9,606,649	0	0.0%
Total OE	9,853,013	9,464,267	9,606,649	9,606,649	9,606,649	0	0.0%
Totals							
Funding Types							
General	0	0	0	0	0	0	0.0%
Federal	0	0	0	0	0	0	0.0%
Other	10,656,579	10,283,089	10,609,424	10,609,424	10,609,424	0	0.0%
Total	10,656,579	10,283,089	10,609,424	10,609,424	10,609,424	0	0.0%

Budget Notes



REVENUES	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
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	Actual FY 2013	Actual FY 2014	Estimated FY 2015	Estimated FY 2016
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