

Agency 016 - DEPT OF REVENUE

STATUTORY AUTHORITY:

The Department of Revenue (Department) was created by the 1969 Legislature's enactment of Neb. Rev. Stat. § 77-360, (Reissue 1943), effective on January 1, 1970, and the Tax Commissioner was designated as the Department's chief executive or director. The Tax Commissioner's office originated during the Constitutional Convention in 1919-1920. Article IV, Section 28, of the Constitution and Neb. Rev. Stat. § 77-361, (Reissue 2009), gives the Department, under the direction of the Tax Commissioner, authority over the administration of all revenue laws of the state. Statutes regarding the Tax Commissioner and the Department are primarily contained in Chapters 66, 76, and 77 of the Revised Statutes of Nebraska.

VISION:

The Department will administer the revenue, property, motor fuels, charitable gaming, and lottery laws of the state in the most efficient and effective manner possible using current technology and resources to collect revenue, receive returns, and provide service to Nebraska taxpayers.

MISSION AND PRINCIPLES:

The mission of the Department of Revenue is to serve the public by administering the state revenue laws with integrity, efficiency, and consistency.

GOALS:

Responsiveness: Provide the information and education Nebraska taxpayers need to fulfill their tax obligations and understand the Nebraska tax system.

Efficiency: Implement cost effective ways to provide services and conduct business.

Reduce Redundancy: Eliminate duplicate efforts within the Department as well as between other agencies of state government. Improve communications across the Department to assure the highest level of performance from all staff members.

Agency 016 - DEPT OF REVENUE

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	25,097,640	26,428,021	26,210,577	26,617,316	26,210,352	27,393,007
Cash Fund	23,236,502	28,157,746	27,124,483	26,807,275	27,353,436	26,715,144
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	48,334,141	54,585,767	53,335,060	53,424,591	53,563,788	54,108,151
Aid Funding						
General Fund	64,730,230	73,521,000	78,700,000	71,000,000	81,000,000	73,000,000
Cash Fund	115,700,196	140,725,000	142,142,587	201,642,587	142,142,587	201,642,587
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	180,430,426	214,246,000	220,842,587	272,642,587	223,142,587	274,642,587
Total Funding						
General Fund	89,827,870	99,949,021	104,910,577	97,617,316	107,210,352	100,393,007
Cash Fund	138,936,697	168,882,746	169,267,070	228,449,862	169,496,023	228,357,731
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	228,764,567	268,831,767	274,177,647	326,067,178	276,706,375	328,750,738

Agency 016 - DEPT OF REVENUE
Program 013 - SALARY-STATE TAX COMMISSIONER

PROGRAM DESCRIPTION:

This is the Tax Commissioner's salary and is a separate program because the Tax Commissioner is a constitutionally designated officer.

PROGRAM OBJECTIVES:

The Tax Commissioner serves as the chief executive officer of the Department of Revenue (Department). As CEO of the Department, the Tax Commissioner is responsible for the development of policies and procedures for revenue collection at the state and local levels and is also responsible for the administration and collection of all state revenues as provided by law.

PERFORMANCE MEASURES:

The goal of the Tax Commissioner is to operate the Department of Revenue in the most efficient, effective, and economical manner possible while still achieving all the legislative mandates prescribed by statute. The goals and objectives outlined for the agency are set by the Tax Commissioner. Evaluation measures for this program are the accomplishment of the goals outlined in the agency and program narratives. The evaluation of these measures is made by the Governor.

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Program 013 - SALARY-STATE TAX COMMISSIONER

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	190,517	198,278	198,278	203,760	198,278	208,263
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	190,517	198,278	198,278	203,760	198,278	208,263
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	190,517	198,278	198,278	203,760	198,278	208,263
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	190,517	198,278	198,278	203,760	198,278	208,263

Agency 016 - DEPT OF REVENUE

Program 102 - REVENUE ADMINISTRATION

PROGRAM DESCRIPTION:

The Revenue Administration Program is the primary operating and funding program for the Department of Revenue (Department). The majority of General Fund revenues for the state are derived from tax programs that are considered to be program 102 taxes such as sales, income, and a number of miscellaneous taxes. These programs generate revenue for the state and administrative responsibilities for program 102. These responsibilities include but are not limited to: tax policy development; economic research; taxpayer education and assistance; communications; legal; audit; enforcement; collections; tax processing operations; information technology; finance; budget; human resources; and administrative services.

PROGRAM OBJECTIVES:

Revenue Administration has three main objectives: 1) efficiently administer the State's revenue laws through processing systems, education, compliance, and enforcement activities; 2) provide tax assistance to Nebraska taxpayers; and 3) provide statistical information and projections of anticipated tax revenues to the Legislature and other interested parties. The Department directly administers all state tax programs with the exception of liquor, insurance, and some miscellaneous taxes, and collects approximately 98% of all General Fund revenues.

PERFORMANCE MEASURES:

The Department uses a variety of methods in analyzing performance as it relates to the following program objectives: 1) efficiently administer the State's revenue laws through timely processing of returns, education, compliance, and enforcement activities; 2) provide assistance to Nebraska taxpayers; and 3) provide statistical information and projections of anticipated tax revenues to the Legislature and other interested parties. A key element of the Department's measurement process is an emphasis on providing quality service in a timely manner.

Agency 016 - DEPT OF REVENUE
Program 102 - REVENUE ADMINISTRATION

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	22,983,347	24,283,545	24,062,506	24,654,329	24,061,869	25,132,506
Cash Fund	1,459,233	1,875,014	1,875,014	1,931,211	1,875,014	1,972,284
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	24,442,580	26,158,559	25,937,520	26,585,540	25,936,883	27,104,790
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	22,983,347	24,283,545	24,062,506	24,654,329	24,061,869	25,132,506
Cash Fund	1,459,233	1,875,014	1,875,014	1,931,211	1,875,014	1,972,284
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	24,442,580	26,158,559	25,937,520	26,585,540	25,936,883	27,104,790

Agency 016 - DEPT OF REVENUE

Program 108 - HOMESTEAD EXEMPTION

PROGRAM DESCRIPTION:

This program provides property tax relief to special categories of qualified homeowners through state funded reimbursements to counties for property taxes not collected due to the granting of homestead exemptions. This program was created by LB 65 in 1979. Neb. Rev. Stat §§ 77-3501 through 77-3529.

PROGRAM OBJECTIVES:

This program provides for the reimbursement to counties of a limited homestead exemption from the General Fund for the revenue lost due to this provision of statutes.

PERFORMANCE MEASURES:

Payment is made to the counties in six as equal as possible payments from January to June.

Agency 016 - DEPT OF REVENUE
Program 108 - HOMESTEAD EXEMPTION

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0
Aid Funding						
General Fund	64,730,230	73,521,000	78,700,000	71,000,000	81,000,000	73,000,000
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	64,730,230	73,521,000	78,700,000	71,000,000	81,000,000	73,000,000
Total Funding						
General Fund	64,730,230	73,521,000	78,700,000	71,000,000	81,000,000	73,000,000
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	64,730,230	73,521,000	78,700,000	71,000,000	81,000,000	73,000,000

Agency 016 - DEPT OF REVENUE
Program 110 - HOME ENERGY IMPROVEMENT

PROGRAM DESCRIPTION:

This program was created by LB 1001 in 2008. The program allowed a public power district to provide matching funds equal to five percent of its sales and use tax receipts to provide grants for low- income Nebraska residents to make energy conservation improvements to their homes. On April 26, 2011, the program was suspended (Laws 2011, LB 385).

Beginning July 1, 2014, an eligible utility provider may remit up to \$50,000, regardless of sales and use tax receipts, to the Department for deposit into its Fund subaccount. That designated amount will be matched with an equal amount of funds budgeted by the State for this purpose and deposited into the utility's Fund subaccount. No utility has indicated plans to participate in the program for the upcoming 2015-2017 biennium.

PROGRAM OBJECTIVES:

This program provides funding to eligible persons for energy conservation improvements in accordance with the Low-Income Home Energy Conservation Act.

PERFORMANCE MEASURES:

An eligible entity will certify to the Department the amount to be distributed from the program for payments of the approved energy grants. In FY2009-10, three utility providers remitted a total of \$189,347 resulting in a matching transfer from the General Fund into the Energy Conservation Improvement Fund (fund). There were six distributions totaling \$159,875 issued from the fund, leaving \$218,819 available for distribution. No further remittances were received from utility providers subsequent to FY2009-10. Distributions subsequent to FY2009-10 totaled \$218,425. Each participating utility is required to submit a report to the Department describing each eligible energy conservation grant and the energy conservation improvements that were made.

Agency 016 - DEPT OF REVENUE
Program 110 - HOME ENERGY IMPROVEMENT

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	500,000	500,000	0	500,000	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	500,000	500,000	0	500,000	0
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	500,000	500,000	0	500,000	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	0	500,000	500,000	0	500,000	0

Agency 016 - DEPT OF REVENUE

Program 111 - MOTOR FUEL TAX

PROGRAM DESCRIPTION:

The Motor Fuels Division (Division) was created in 1991 under Neb. Rev. Stat. § 66-738. The Division is responsible for the administration and enforcement of the motor fuels excise taxes, including the following programs:

- Motor fuels tax (motor vehicle fuels and diesel fuels);
- Compressed fuels tax;
- Aircraft fuels tax; and
- Petroleum release remedial action fee.

PROGRAM OBJECTIVES:

This program's objectives include: 1) administering all motor fuels tax programs; 2) providing assistance to taxpayers regarding motor fuels tax programs; and 3) ensuring compliance with laws through an increased emphasis on collections, audit, and investigation activities.

The Division assists taxpayers with licensing and electronically filing required returns and reports. The Division also reviews that the data filed, matches the data that is filed by other entities; as well as matching the data to information received from other states, to discover unreported loads of fuel.

PERFORMANCE MEASURES:

In support of these objectives, the Division conducts reviews and audits of licensees and claimants, maintaining a presence across the state as well as conducting field work at non-Nebraska taxpayer sites; timely processes returns, reports and other data received; works with other state agencies to improve enforcement efforts; and ensures training of both staff and taxpayers.

Agency 016 - DEPT OF REVENUE Program 111 - MOTOR FUEL TAX

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,354,658	1,883,716	1,885,545	1,630,089	1,885,669	1,662,893
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	1,354,658	1,883,716	1,885,545	1,630,089	1,885,669	1,662,893
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,354,658	1,883,716	1,885,545	1,630,089	1,885,669	1,662,893
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	1,354,658	1,883,716	1,885,545	1,630,089	1,885,669	1,662,893

Agency 016 - DEPT OF REVENUE
Program 112 - PROPERTY TAX ASSESSMENT

PROGRAM DESCRIPTION:

Effective July 1, 2007, the former Department of Property Assessment and Taxation merged into the Department of Revenue, becoming the Property Assessment Division. The Property Assessment Division (Division) is directed by the Property Tax Administrator, who is appointed by the Governor, with the approval of a majority of the members of the Legislature, and serves under the general supervision of the Tax Commissioner. See Neb. Rev. Stat. §§ 77-701 through 77-702.

PROGRAM OBJECTIVES:

The objectives of the Division are to develop information that assists administrators, taxpayers, and beneficiaries of property taxes to make informed decisions concerning the quality of the assessment function of the property tax system in Nebraska.

PERFORMANCE MEASURES:

The Division uses various mechanisms to measure performance objectives. The Division maintains a user-friendly sales file system that allows for the verification of sales and the measurement of assessment practices. Emphasis is placed on providing high quality assistance in a cost efficient manner, and providing computer programs that allow for timely and effective filing and analysis.

Agency 016 - DEPT OF REVENUE
Program 112 - PROPERTY TAX ASSESSMENT

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	1,923,775	1,946,198	1,949,793	1,759,227	1,950,205	2,052,238
Cash Fund	633,097	571,409	571,409	831,395	571,409	590,099
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	2,556,872	2,517,607	2,521,202	2,590,622	2,521,614	2,642,337
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	1,923,775	1,946,198	1,949,793	1,759,227	1,950,205	2,052,238
Cash Fund	633,097	571,409	571,409	831,395	571,409	590,099
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	2,556,872	2,517,607	2,521,202	2,590,622	2,521,614	2,642,337

Agency 016 - DEPT OF REVENUE
Program 132 - PROPERTY TAX CREDIT PROGRAM

PROGRAM DESCRIPTION:

This program provides a real property tax credit based upon the valuation of each parcel of real property compared to the valuation of all real property in the state. If the real property owner qualifies for a homestead exemption under Neb. Rev. Stat §§ 77-3501 through 77-3529, the homestead owner is qualified for the relief provided in this Act to the extent of any remaining liability after applying the homestead exemption. The property tax credit is required to be displayed on the counties' tax lists and tax statements. The Act was created by 2007 Neb. Laws LB 367, found in Neb. Rev. Stat. §§ 77-4210 through 77-4212.

PROGRAM OBJECTIVES:

This program provides for a disbursement of state monies to each county for the reimbursement of taxes levied upon real property by the local political subdivisions.

PERFORMANCE MEASURES:

The School District Taxable Value Report certified to the Property Tax Administrator by every county assessor on or before August 25, pursuant to Neb. Rev. Stat. § 79-1016, is the document used to determine the state's total real property valuation and each county's real property valuation. The Property Tax Administrator is required to determine the amount to be disbursed in each county and certify these amounts to the State Treasurer and each county on or before September 15. This program provides for disbursement of the state monies to the county in two equal payments, on or before January 31 and April 1 respectively.

Agency 016 - DEPT OF REVENUE
Program 132 - PROPERTY TAX CREDIT PROGRAM

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	0	0	0	0	0	0
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	114,429,015	140,000,000	140,000,000	200,000,000	140,000,000	200,000,000
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	114,429,015	140,000,000	140,000,000	200,000,000	140,000,000	200,000,000
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	114,429,015	140,000,000	140,000,000	200,000,000	140,000,000	200,000,000
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	114,429,015	140,000,000	140,000,000	200,000,000	140,000,000	200,000,000

Agency 016 - DEPT OF REVENUE
Program 160 - LOTTERY ADMINISTRATION

PROGRAM DESCRIPTION:

The mission of the Nebraska Lottery is to generate proceeds for good causes as determined by the voters and the Legislature. The Nebraska Lottery is required to transfer the greater of \$20,229,700 or at least 22% and no more than 25% of tickets sold. If approved by the Tax Commissioner and the Lottery Director, transfers can exceed 25%. As of June 30, 2014, the Nebraska Lottery has transferred more than \$527 million to Lottery beneficiaries.

PROGRAM OBJECTIVES:

The objectives of this program are: 1) to offer remunerative instant-win and on-line Lottery games that raise revenue for beneficiaries consistent with the State Lottery Act; 2) that Lottery games will be operated as a self-sufficient, revenue-raising operation; and 3) to ensure security, honesty, fairness, and integrity in the operation and administration of Lottery games.

PERFORMANCE MEASURES:

In support of the program objectives, the Lottery establishes the following performance measures:

- Achieve \$164,500,000 in sales in FY 2016 and \$167,700,000 in FY 2017.
- Transfer \$39,520,000 to Lottery beneficiaries in FY 2015 and \$40,300,000 in FY 2016.
- Increase number of retail locations to 1,200.
- Maintain operating costs at 1.13%.
- Launch 40 to 50 new instant-win games each year.

Agency 016 - DEPT OF REVENUE
Program 160 - LOTTERY ADMINISTRATION

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	18,197,019	20,195,957	20,373,868	20,245,875	20,601,641	20,283,353
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	18,197,019	20,195,957	20,373,868	20,245,875	20,601,641	20,283,353
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	18,197,019	20,195,957	20,373,868	20,245,875	20,601,641	20,283,353
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	18,197,019	20,195,957	20,373,868	20,245,875	20,601,641	20,283,353

Agency 016 - DEPT OF REVENUE

Program 164 - GAMBLERS ASSISTANCE

PROGRAM DESCRIPTION:

The Gamblers Assistance Program makes contracts with counselors who treat and counsel Nebraska citizens experiencing problems because of gambling addiction. The program is to contract with providers of problem gambling treatment services to Nebraska consumers; promote public awareness of the existence of problem gambling and the availability of treatment services; evaluate the existence and scope of problem gambling in Nebraska and its consequences; and perform such other duties and provide such other services as the Commission determines. The Program administers the Gamblers Assistance Fund, which receives funding from the Nebraska Lottery and Charitable Gaming Division of the Department of Revenue. The Program is placed within the Charitable Gaming Division for administrative purposes.

PROGRAM OBJECTIVES:

Expand service to underserved and underserved areas of the state, and increase public awareness of the existence of the problem gambling disorder and availability of help.

PERFORMANCE MEASURES:

Detailed performance measures are available upon request from the Commission on Problem Gambling.

Agency 016 - DEPT OF REVENUE
Program 164 - GAMBLERS ASSISTANCE

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	98,257	1,445,451	227,957	233,666	227,957	237,748
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	98,257	1,445,451	227,957	233,666	227,957	237,748
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,271,181	225,000	1,642,587	1,642,587	1,642,587	1,642,587
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	1,271,181	225,000	1,642,587	1,642,587	1,642,587	1,642,587
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,369,438	1,670,451	1,870,544	1,876,253	1,870,544	1,880,335
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	1,369,438	1,670,451	1,870,544	1,876,253	1,870,544	1,880,335

Agency 016 - DEPT OF REVENUE

Program 165 - CHARITABLE GAMING

PROGRAM DESCRIPTION:

The Charitable Gaming Division (Division) issues licenses and regulates licensees conducting charitable gaming activities. The Division retains 40% of the taxes collected for administering and enforcing the charitable gaming acts and 60% is transferred to the General Fund. The Compulsive Gamblers Assistance Fund may receive up to \$50,000 from the Division's fund.

PROGRAM OBJECTIVES:

The main objective of the Division is to administer and enforce the charitable gaming acts.

PERFORMANCE MEASURES:

In support of the main objective of the Division, the Division ensures that only qualified applicants are licensed to conduct charitable gaming activities; conducts compliance inspections and field audits of licensees; presents information to the public; fully reports and accounts for all charitable gaming revenue; and imposes administrative sanctions for the violation of applicable laws or regulations.

**Agency 016 - DEPT OF REVENUE
Program 165 - CHARITABLE GAMING**

Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,494,238	2,186,199	2,190,690	1,935,039	2,191,746	1,968,767
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	1,494,238	2,186,199	2,190,690	1,935,039	2,191,746	1,968,767
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	0	0	0	0	0	0
Cash Fund	1,494,238	2,186,199	2,190,690	1,935,039	2,191,746	1,968,767
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Program	1,494,238	2,186,199	2,190,690	1,935,039	2,191,746	1,968,767