

Department of Revenue



Department Description

The Department of Revenue is comprised of one (1) budget unit: Office of Revenue.

Department of Revenue Budget Summary

| | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|--|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Means of Financing: | | | | | | |
| State General Fund (Direct) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| State General Fund by: | | | | | | |
| Total Interagency Transfers | 431,838 | 552,030 | 1,052,030 | 554,778 | 552,030 | (500,000) |
| Fees and Self-generated Revenues | 100,826,813 | 111,598,823 | 113,495,250 | 119,362,470 | 116,290,902 | 2,795,652 |
| Statutory Dedications | 657,915 | 657,914 | 657,914 | 559,341 | 557,914 | (100,000) |
| Interim Emergency Board | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Financing | \$ 101,916,566 | \$ 112,808,767 | \$ 115,205,194 | \$ 120,476,589 | \$ 117,400,846 | \$ 2,195,652 |
| Expenditures & Request: | | | | | | |
| Office of Revenue | \$ 101,916,566 | \$ 112,808,767 | \$ 115,205,194 | \$ 120,476,589 | \$ 117,400,846 | \$ 2,195,652 |
| Total Expenditures & Request | \$ 101,916,566 | \$ 112,808,767 | \$ 115,205,194 | \$ 120,476,589 | \$ 117,400,846 | \$ 2,195,652 |
| Authorized Full-Time Equivalents: | | | | | | |
| Classified | 709 | 709 | 709 | 709 | 706 | (3) |
| Unclassified | 11 | 11 | 11 | 11 | 11 | 0 |
| Total FTEs | 720 | 720 | 720 | 720 | 717 | (3) |



12-440 — Office of Revenue

Agency Description

The vision of the Louisiana Department of Revenue is to be a results-based, innovative, and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders. The mission is to fairly and efficiently collect state tax revenue to fund public services and regulate the sale of alcoholic beverages, tobacco, and charitable gaming within Louisiana. LDR wants to continuously improve and enhance its abilities in the areas of:

- Customer service;
- Operational efficiencies and accuracy; and,
- Voluntary compliance and enforcement.

The agency's core values are:

- Trust – Maintain a mutual respect and shared confidence between managers and employees.
- Integrity – Maintain an ethical standard of honesty and consistency.
- Professionalism – Maintain a reputation of fairness, courtesy, and reliability.
- Responsiveness – Focus on identifying and satisfying external and internal customer needs.
- Communication – Encourage an ongoing creative exchange of ideas between employees and management.
- Unity – Work together to accomplish our common goals.

The agency is currently broken down into three main groups that are managed by a specific appointing authority. Each group is thereafter separated into various divisions and some divisions are broken down into units which perform specific tasks and/or functions. Collectively, each unit, division and group performs the agency's core functions of: Collecting tax dollars owed the state of Louisiana; communicating pertinent information to all internal and external stakeholders and customers; processing all tax returns and other information sent to the agency in a timely manner; and educating all internal and external customers and stakeholders on the tax laws and policies of the state of Louisiana.

LDR has three programs: Tax Collection, Alcohol and Tobacco Control and Charitable Gaming.

For additional information, see:

[Office of Revenue](#)

[Federation of Tax Administrators](#)

[Multi-State Tax Commission](#)



Office of Revenue Budget Summary

| | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|--|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Means of Financing: | | | | | | |
| State General Fund (Direct) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| State General Fund by: | | | | | | |
| Total Interagency Transfers | 431,838 | 552,030 | 1,052,030 | 554,778 | 552,030 | (500,000) |
| Fees and Self-generated Revenues | 100,826,813 | 111,598,823 | 113,495,250 | 119,362,470 | 116,290,902 | 2,795,652 |
| Statutory Dedications | 657,915 | 657,914 | 657,914 | 559,341 | 557,914 | (100,000) |
| Interim Emergency Board | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Financing | \$ 101,916,566 | \$ 112,808,767 | \$ 115,205,194 | \$ 120,476,589 | \$ 117,400,846 | \$ 2,195,652 |
| Expenditures & Request: | | | | | | |
| Tax Collection | \$ 93,452,150 | \$ 103,055,028 | \$ 105,451,455 | \$ 110,479,185 | \$ 107,523,917 | \$ 2,072,462 |
| Alcohol and Tobacco Control | 6,513,170 | 7,402,693 | 7,402,693 | 7,503,376 | 7,385,993 | (16,700) |
| Office of Charitable Gaming | 1,951,246 | 2,351,046 | 2,351,046 | 2,494,028 | 2,490,936 | 139,890 |
| Total Expenditures & Request | \$ 101,916,566 | \$ 112,808,767 | \$ 115,205,194 | \$ 120,476,589 | \$ 117,400,846 | \$ 2,195,652 |
| Authorized Full-Time Equivalents: | | | | | | |
| Classified | 709 | 709 | 709 | 709 | 706 | (3) |
| Unclassified | 11 | 11 | 11 | 11 | 11 | 0 |
| Total FTEs | 720 | 720 | 720 | 720 | 717 | (3) |



440_1000 — Tax Collection

Program Authorization: Title 36, Chapter 10 of the La. Revised Statutes

Program Description

Program Initiatives: LDR wants to be a results-based, innovative, and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders. LDR exists to fairly and efficiently collect state tax revenues to fund public services and regulate the sale of alcoholic beverages, tobacco, and charitable gaming within Louisiana. LDR wants to continuously improve its abilities in the areas of Customer Service, Operational Efficiency & Accuracy, and Voluntary Compliance & Enforcement by achieving the group initiatives.

- Operational Efficiency and Accuracy means to utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness.
- Voluntary Compliance and Enforcement means to utilize efficient processes and mechanisms that encourage and ensure voluntary compliance is easier and less complex. Meanwhile, these processes and mechanisms should also make involuntary compliance less necessary; but also ensure involuntary compliance is more productive and efficient. Target measures gauge the success of the agency's compliance and enforcement efforts.
- Program Goals:
 - To improve the level of service provided to the citizens, businesses and stakeholders through improved operations in the customer service call center, decreased response time on incoming correspondence and improved refund processing times.
 - Utilize processes that will strategically streamline operations and increase operating effectiveness by improving average return processing time and improving average remittance processing while increasing the percentage of funds deposited within 24 hours.
 - Utilize efficient processes and mechanisms that encourage compliance and reduce complexity making involuntary compliance less necessary and in doing so become more productive and efficient.
 - Louisiana's tax system is based on the concept of voluntary compliance, with the expectation that taxpayers will voluntarily pay the right amount of tax timely. The program engages in a wide range of activities that directly or indirectly promote voluntary compliance, stretching from activities that occur before the taxpayer begins to fill out his or her return to enforcement of the tax laws through criminal prosecution. The program comprises the following core activities:
 - Tax Policy Management - Tax policy activities focus on providing timely and accurate information for policy decision makers, clear guidance to taxpayers, employees, and the public regarding tax law and policy application, and coordinating interdivisional policy analysis and studies. Specific functions include preparing fiscal notes; analyzing and drafting legislation; drafting rules and coordinating the rule-making process; drafting other interpretative statements; and engaging in a number of stakeholder efforts to address emerging and/or sensitive policy issues.
 - Revenue Collection & Distribution - The collection of data and revenues is an essential function of the tax collection program and is an invaluable resource for revenue forecasting, policy considerations by the Governor and Legislature, and issuance of refunds, rebates and other tax incentives. Primary activities include taxpayer registration, tax return and remittance processing, taxpayer account maintenance, and accounting for and distributing state and local tax revenues.



- **Taxpayer Assistance** - Voluntary compliance is promoted through taxpayer education, information and assistance. Primary activities include helping taxpayers understand their tax reporting and payment obligations via telephone and personal contact, responding to written inquiries, outreach opportunities, consultation visits, and processing of tax exemptions, certifications, permits, and clearances.
- **Tax Compliance** - Tax Compliance activities support voluntary compliance by promoting an optimal level of accurate tax reporting and payment. Activities include examining, auditing, or investigating returns, refund and rebate claims, and reports. Staff conducts tax return examinations and reconciles internal and external information to identify non-filers and under reporters. Field staff, located throughout this state and the United States, conduct audits of businesses that have activity in Louisiana by working directly with taxpayers to identify and correct improper reporting.
- **Tax Enforcement** - The Department is responsible for enforcing the tax laws for those who do not comply voluntarily. Primary activities include the collection of tax dollars owing on delinquent accounts, investigations to discourage tax fraud and evasion, and legal services to defend the state’s interest through litigation of tax issues.
- **Administration** - Internal administrative services support activities to effectively carryout agency operations and the strategic business plan. These services include the overall management of the agency through executive oversight, internal auditing, accounting and budgeting, payroll administration, facilities management, purchasing, human resources, organizational development, forms management, mail services and technology management.

For additional information, see:

[LA Association of Tax Administrators](#)

[Southeastern Association of Tax Administrators](#)

Tax Collection Budget Summary

| | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|------------------------------------|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Means of Financing: | | | | | | |
| State General Fund (Direct) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| State General Fund by: | | | | | | |
| Total Interagency Transfers | 0 | 0 | 500,000 | 0 | 0 | (500,000) |
| Fees and Self-generated Revenues | 93,352,150 | 102,955,028 | 104,851,455 | 110,479,185 | 107,523,917 | 2,672,462 |
| Statutory Dedications | 100,000 | 100,000 | 100,000 | 0 | 0 | (100,000) |
| Interim Emergency Board | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Financing | \$ 93,452,150 | \$ 103,055,028 | \$ 105,451,455 | \$ 110,479,185 | \$ 107,523,917 | \$ 2,072,462 |
| Expenditures & Request: | | | | | | |



Tax Collection Budget Summary

| | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|---|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Personal Services | \$ 56,553,444 | \$ 62,375,442 | \$ 62,375,442 | \$ 69,209,347 | \$ 66,423,065 | \$ 4,047,623 |
| Total Operating Expenses | 2,299,366 | 7,040,476 | 7,040,476 | 7,209,447 | 7,040,476 | 0 |
| Total Professional Services | 513,700 | 1,500,000 | 1,500,000 | 1,536,000 | 1,500,000 | 0 |
| Total Other Charges | 33,838,314 | 32,025,280 | 34,371,565 | 32,393,548 | 32,429,533 | (1,942,032) |
| Total Acq & Major Repairs | 247,326 | 113,830 | 163,972 | 130,843 | 130,843 | (33,129) |
| Total Unallotted | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures & Request | \$ 93,452,150 | \$ 103,055,028 | \$ 105,451,455 | \$ 110,479,185 | \$ 107,523,917 | \$ 2,072,462 |
| Authorized Full-Time Equivalents: | | | | | | |
| Classified | 632 | 632 | 632 | 632 | 629 | (3) |
| Unclassified | 10 | 10 | 10 | 10 | 10 | 0 |
| Total FTEs | 642 | 642 | 642 | 642 | 639 | (3) |

Source of Funding

The source of funding for this program is Self-generated Revenues and the Louisiana Entertainment Development Dedicated Fund Account. The Fees and Self-generated Revenues are derived primarily from late payment/delinquent fees and negligence fees. The Louisiana Entertainment Development Dedicated Fund Account (formerly Louisiana Entertainment Development Fund) was re-classified as Self-generated Revenues in accordance with Act 114 of the 2021 Regular Legislative Session and consists of a 2% fee charged upon the holder of a Motion Picture Production Tax Credit when transferring the credit to the Louisiana Department of Revenue or any other entity.

Tax Collection Statutory Dedications

| Fund | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|--|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Louisiana Entertainment Development Fund | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 0 | \$ 0 | \$ (100,000) |

Major Changes from Existing Operating Budget

| General Fund | Total Amount | Table of Organization | Description |
|---|----------------|--------------------------|-------------------------------------|
| \$ 0 | \$ 2,396,427 | 0 | Mid-Year Adjustments (BA-7s): |
| \$ 0 | \$ 105,451,455 | 642 | Existing Oper Budget as of 12/01/21 |
| Statewide Major Financial Changes: | | | |



Major Changes from Existing Operating Budget (Continued)

| General Fund | Total Amount | Table of Organization | Description |
|---|----------------|-----------------------|--|
| \$ 0 | \$ 1,165,030 | 0 | Market Rate Classified |
| \$ 0 | \$ 59,149 | 0 | Unclassified Pay Increase |
| \$ 0 | \$ 249,209 | 0 | Civil Service Training Series |
| \$ 0 | \$ 1,183,902 | 0 | Related Benefits Base Adjustment |
| \$ 0 | \$ 337,498 | 0 | Retirement Rate Adjustment |
| \$ 0 | \$ 106,882 | 0 | Group Insurance Rate Adjustment for Active Employees |
| \$ 0 | \$ 114,593 | 0 | Group Insurance Rate Adjustment for Retirees |
| \$ 0 | \$ 1,576,929 | 0 | Salary Base Adjustment |
| \$ 0 | \$ (2,472,120) | 0 | Attrition Adjustment |
| \$ 0 | \$ (373,311) | (3) | Personnel Reductions |
| \$ 0 | \$ 48,540 | 0 | Acquisitions & Major Repairs |
| \$ 0 | \$ (113,830) | 0 | Non-Recurring Acquisitions & Major Repairs |
| \$ 0 | \$ (1,896,427) | 0 | Non-recurring Carryforwards |
| \$ 0 | \$ 158,263 | 0 | Risk Management |
| \$ 0 | \$ (35,338) | 0 | Legislative Auditor Fees |
| \$ 0 | \$ 63,177 | 0 | Rent in State-Owned Buildings |
| \$ 0 | \$ 17,513 | 0 | Maintenance in State-Owned Buildings |
| \$ 0 | \$ 104 | 0 | Capitol Park Security |
| \$ 0 | \$ 2,434 | 0 | UPS Fees |
| \$ 0 | \$ 13,762 | 0 | Civil Service Fees |
| \$ 0 | \$ 22,857 | 0 | State Treasury Fees |
| \$ 0 | \$ 7,195 | 0 | Office of Technology Services (OTS) |
| \$ 0 | \$ 2,099,862 | 0 | 27th Pay Period |
| \$ 0 | \$ (14,699) | 0 | Office of State Procurement |
| Non-Statewide Major Financial Changes: | | | |
| \$ 0 | \$ (500,000) | 0 | Non-recurs Interagency Transfers from State Aid to Local Government Entities (20-945) for administering the Louisiana Small Business and Nonprofit Assistance Program. The original source of funding is from the Federal American Rescue Plan Act. |
| \$ 0 | \$ 97,403 | 0 | Provides for the re-opening of an office in Shreveport, LA to improve the efficiency and customer service to citizens, businesses, and stakeholders to resolve billing issues, file missing returns and pay owed taxes. |
| \$ 0 | \$ 117,500 | 0 | Provides for the re-opening of an office in Monroe, LA to improve the efficiency and customer service to citizens, businesses, and stakeholders to resolve billing issues, file missing returns and pay owed taxes in the Tax Collection Program. Also provides for two (2) laptops and two new desktop computer workstations and monitors in the Alcohol and Tobacco Control Program. |
| \$ 0 | \$ 35,985 | 0 | Provides for an increase for the Platts Master Subscription Agreement with the Department of Natural Resources (DNR) and fees associated with the financial institution data match process with the Department of Children and Family Services (DCFS). |



Major Changes from Existing Operating Budget (Continued)

| General Fund | Total Amount | Table of Organization | Description |
|--------------|----------------|-----------------------|--|
| \$ 0 | \$ 400 | 0 | Provides for an increase in funding for an annual license renewal fee for Adobe Acrobat. |
| \$ 0 | \$ 107,523,917 | 639 | Recommended FY 2022-2023 |
| \$ 0 | \$ 0 | 0 | Less Supplementary Recommendation |
| \$ 0 | \$ 107,523,917 | 639 | Base Executive Budget FY 2022-2023 |
| \$ 0 | \$ 107,523,917 | 639 | Grand Total Recommended |

Professional Services

| Amount | Description |
|--------------------|---|
| \$1,500,000 | Legal consultation, tax law cases and tax auditing services |
| \$1,500,000 | TOTAL PROFESSIONAL SERVICES |

Other Charges

| Amount | Description |
|------------------|---|
| | Other Charges: |
| \$718,043 | Other charges positions to handle call center operations |
| \$718,043 | SUB-TOTAL OTHER CHARGES |
| | Interagency Transfers: |
| \$272,330 | Civil Service Fees |
| \$36,530 | CPTP |
| \$6,500 | Fingerprinting |
| \$150,000 | Office of the Attorney General (Investigator Venture) |
| \$19,327 | Department of Natural Resources (Office of Mineral Resources) |
| \$374,903 | Department of Wildlife and Fisheries Office of Management and Finance |
| \$40,000 | Dept. of Children and Family Services (Office of Children and Family Services) |
| \$19,327 | Office of Mineral Resources - Reimbursement for Market Data EPM for categories LP and RU, single user license for North American crude and product scan, and LP Gas wire publications |
| \$58,177 | Office of State Procurement |
| \$1,583,745 | State Printing |
| \$238,798 | LaSalle Building Security Overtime |
| \$565,880 | Legislative Auditor Fees |
| \$48,930 | Uniform Payroll System Fees |
| \$403,400 | Rent in Benson Tower |
| \$1,685,350 | Rent in State-owned Buildings |



Other Charges (Continued)

| Amount | Description |
|---------------------|---|
| \$17,513 | Maintenance in State Owned Buildings |
| \$16,160,602 | DOA - Office of Technology Services |
| \$4,860,208 | Office of Technology Services - Telecommunication Services |
| \$400 | Annual license renewal for Adobe Acrobat |
| \$791,800 | Division of Administration - Office of State Building and Grounds |
| \$465,406 | State Treasurer - Central Banking Services Fees |
| \$255,219 | Capitol Park Security Fees |
| \$567,180 | Office of Risk Management (ORM) |
| \$20,000 | Division of Administration - State Register Fees |
| \$2,833,044 | Division of Administration - State Mail Operations |
| \$206,921 | LA Board of Tax Appeals |
| \$30,000 | Administrative Support - supplies |
| \$31,711,490 | SUB-TOTAL INTERAGENCY TRANSFERS |
| \$32,429,533 | TOTAL OTHER CHARGES |

Acquisitions and Major Repairs

| Amount | Description |
|------------------|---|
| \$130,843 | Replacement of two vehicles and various office furniture and equipment. |
| \$130,843 | TOTAL ACQUISITIONS AND MAJOR REPAIRS |

Performance Information

- 1. (KEY) By June 30, 2025, provide efficient delivery of information and quality service options for taxpayers to comply with state tax laws by increasing the number of taxpayer correspondence responded to within 30 days to 95%, increase the percent of phone calls answered to 92%, and increasing the number of individual tax refunds and the business tax refunds issued within 90 days to 88%.**

Louisiana: Vision 2022 Strategic Link: I.1, I.2, I.3

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The Department cannot identify and explain the link between this objective and the Department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the Department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the Department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

| Level | Performance Indicator Name | Performance Indicator Values | | | | | |
|-------|--|---|---|---|--|---|--|
| | | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| K | Percentage of taxpayer correspondence responded to by Collections and Business Tax Enforcement Divisions within 30 days (LAPAS CODE - 23676) | 90% | 97% | 92% | 92% | 94% | 94% |
| K | Percentage of Call Center phone calls answered (LAPAS CODE - 25177) | 86% | 94% | 86% | 86% | 89% | 89% |
| K | Percentage of individual income tax refunds ready to be issued within 90 days of receipt of tax return (LAPAS CODE - 25178) | 95% | 97% | 95% | 95% | 96% | 96% |
| K | Percentage of business tax refunds ready to be issued within 90 days of receipt of tax return (LAPAS CODE - 25179) | 80% | 75% | 85% | 85% | 85% | 85% |

Tax Collection General Performance Information

| Performance Indicator Name | Performance Indicator Values | | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Prior Year Actual FY 2016-2017 | Prior Year Actual FY 2017-2018 | Prior Year Actual FY 2018-2019 | Prior Year Actual FY 2019-2020 | Prior Year Actual FY 2020-2021 |
| Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456) | 95.00% | 96.00% | 96.00% | 97.00% | 96.00% |
| Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098) | 25.0% | 30.0% | 31.0% | 54.0% | 27.0% |
| Percentage of individual tax returns filed electronically (LAPAS CODE - 21794) | 84.42% | 86.47% | 87.06% | 88.08% | 88.78% |
| Percentage of business tax returns filed electronically (LAPAS CODE - 21795) | 73.35% | 71.48% | 77.84% | 77.89% | 77.24% |
| Total net collections (billions) (LAPAS CODE - 21796) | \$ 9 | \$ 9 | \$ 9 | \$ 9 | 10 |
| Percentage change in total net collections (LAPAS CODE - 21797) | 16.91% | 5.50% | 3.86% | -6.54% | 15.08% |
| Total number of tax returns filed (LAPAS CODE - 3457) | 3,870,618 | 4,169,686 | 4,068,187 | 4,016,697 | 4,603,605 |
| Total number of tax returns filed electronically (LAPAS CODE - 14049) | 3,080,194 | 3,310,581 | 3,369,402 | 3,340,860 | 3,844,380 |



Tax Collection General Performance Information (Continued)

| Performance Indicator Name | Performance Indicator Values | | | | |
|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | Prior Year Actual FY 2016-2017 | Prior Year Actual FY 2017-2018 | Prior Year Actual FY 2018-2019 | Prior Year Actual FY 2019-2020 | Prior Year Actual FY 2020-2021 |
| Percent of tax returns filed electronically (LAPAS CODE - 14048) | 79.58% | 79.40% | 82.82% | 83.17% | 83.51% |
| Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511) \$ | 9,847.00 | \$ 10,399.00 | \$ 11,393.00 | \$ 10,600.00 | \$ 11,334.00 |
| Percent of collections under litigation recovered by legal services (LAPAS CODE - 25671) | 16% | 66% | 27% | 31% | 34% |
| Number of litigation files closed (LAPAS CODE - 25672) | 1,560 | 2,007 | 1,207 | 1,517 | 1,320 |
| Cost to collect \$100 of revenue (LAPAS CODE - 23666) \$ | 0.78 | \$ 0.81 | \$ 0.80 | \$ 0.87 | \$ 0.89 |
| Total Field Audit collections (LAPAS CODE - 26324) \$ | 55,315,968 | \$ 78,522,669 | \$ 82,348,702 | \$ 73,880,824 | \$ 102,163,208 |

2. (KEY) By June 30, 2025, utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness by improving average return processing time to 3.0 days, improving average remittance processing time to 1.5 days, improving the percentage of funds deposited timely to 96%.

Louisiana: Vision 2022 Strategic Link: II.1, II.2, II.3

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the Department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the Department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

| L e v e l | Performance Indicator Name | Performance Indicator Values | | | | | |
|-----------------------|--|--|---|---|---|--|---|
| | | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| K | Average overall return processing time (in days) (LAPAS CODE - 25165) | 4.0 | 4.8 | 4.0 | 4.0 | 4.0 | 4.0 |
| K | Average overall remittance processing time (in days) (LAPAS CODE - 25166) | 1.75 | 1.81 | 1.25 | 1.25 | 1.25 | 1.25 |
| K | Percentage of funds deposited within 24 hours of receipt (LAPAS CODE - 3474) | 94% | 95% | 94% | 94% | 94% | 94% |

3. (KEY) By June 30, 2025 utilize efficient processes and mechanisms that encourage compliance and reduce complexity making involuntary compliance less necessary by reducing the percent of "no change" tax audits to 15%, increase percentage of individual tax returns audited by 10%, increase the amount of intercepted fraudulent refunds to \$10 million, and maintain an inventory of less than 200 criminal investigations files.

Louisiana: Vision 2022 Strategic Link: III.1, III.2, III.3, III.4

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the Department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the Department and has enacted the human resources policies that are helpful and beneficial wo women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

| L e v e l | Performance Indicator Name | Performance Indicator Values | | | | | |
|-----------------------|--|---|---|---|--|---|--|
| | | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| K | Percent increase in the number of individual income tax returns audited (LAPAS CODE - 25998) | 2% | 5% | 2% | 2% | 2% | 2% |
| K | Amount of intercepted fraudulent refunds (in millions) (LAPAS CODE - 25174) | \$ 8 | \$ 2 | \$ 10 | \$ 10 | \$ 10 | 10 |
| K | Number of concluded investigations (LAPAS CODE - 25999) | 250.0 | 312.0 | 200.0 | 200.0 | 350.0 | 350.0 |

4. (KEY) Through the collections activity, by June 30, 2025, increase the collection of delinquent debt owed to the State of Louisiana, by increasing the utilization of authorized non-voluntary tools (not including tax offsets) used at least 26,000 times per year.

Louisiana: Vision 2022 Strategic Link: I.1

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the Department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the Department and has enacted the human resources policies that are helpful and beneficial wo women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

| L e v e l | Performance Indicator Name | Performance Indicator Values | | | | | |
|-----------------------|---|---|---|---|--|---|--|
| | | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| K | Increase in the number of times authorized non-voluntary tools are utilized per year (not including tax offsets) (LAPAS CODE - 26000) | 18,000 | 2,413 | 18,000 | 18,000 | 18,000 | 18,000 |



5. (KEY) Through the collections activity, by June 30, 2025, increase yearly collection amounts on Office of Debt Recovery initiated efforts to \$4 million per year (not including tax offsets).

Louisiana: Vision 2022 Strategic Link: I.1

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

| L e v e l | Performance Indicator Name | Performance Indicator Values | | | | | |
|-----------------------|--|--|---|---|---|--|---|
| | | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| | | | | | | | |
| K | Increase the amount collected through ODR initiated authorized collection tools to \$4 million per year (not including tax offsets) (LAPAS CODE - 26001) | \$ 3,000,000 | \$ 1,800,825 | \$ 3,250,000 | \$ 3,250,000 | \$ 3,250,000 | \$ 3,250,000 |



440_3000 — Alcohol and Tobacco Control

Program Authorization: R.S. 14:93.20; R.S. 15:578 (A)(1); Title 26 of the La. Revised Statutes; R.S. 36:451(B) and (C), 458(E), 459(F), and 921(C).

Program Description

The mission of the Office of Alcohol and Tobacco Control (ATC) is to regulate the alcoholic beverage and tobacco industries and to consistently enforce state regulations under Title 26. The agency is committed to reducing alcohol and tobacco consumption by under aged individuals and limiting their access to these products through a combination of effective education and aggressive enforcement efforts. Active coordination with other local, state and federal agencies, local law enforcement and universities is an essential part of our mission.

The goals of the Office of Alcohol and Tobacco Control are to provide consistent effective, efficient regulation and enforcement of the alcohol and tobacco industries to protect the citizens of Louisiana and the stakeholders in the industries, provide effective and efficient customer service to the permit holders, limit underage individual's access to alcohol and tobacco products and to reduce the sale and distribution of unsafe and illegal tobacco and vape products.

The Office of Alcohol and Tobacco Control is comprised of the Administrative and Certification Division and the Enforcement and Field Certification Division. The Administrative and Certification Division is responsible for licensing alcoholic beverage licensees, tobacco licensees, and responsible vendor providers, trainers, and servers. The Administrative Division issues approximately 30,000 alcohol and tobacco permits annually, as well as over 100,000 responsible vendor server permits statewide. The Enforcement Division is responsible for enforcing Title 26, the Beer and Liquor Law, and the Louisiana Administrative Code. Enforcement agents, in conjunction with local law enforcement personnel, conduct random inspections at locations where alcoholic beverages and tobacco products are sold. Agents also investigate current license holders' operations to ensure compliance with complex fair trade laws that govern the industries. The Division conducts over 20,000 inspections and compliance checks annually.

For additional information, see:

[Office of Revenue](#)

[Alcohol and Tobacco Tax and Trade Bureau](#)

Alcohol and Tobacco Control Budget Summary

| | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|-------------------------------|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Means of Financing: | | | | | | |
| State General Fund (Direct) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| State General Fund by: | | | | | | |
| Total Interagency Transfers | 431,838 | 552,030 | 552,030 | 554,778 | 552,030 | 0 |



Alcohol and Tobacco Control Budget Summary

| | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|----------------------------------|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Fees and Self-generated Revenues | 5,523,417 | 6,292,749 | 6,292,749 | 6,389,257 | 6,276,049 | (16,700) |
| Statutory Dedications | 557,915 | 557,914 | 557,914 | 559,341 | 557,914 | 0 |
| Interim Emergency Board | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Financing | \$ 6,513,170 | \$ 7,402,693 | \$ 7,402,693 | \$ 7,503,376 | \$ 7,385,993 | \$ (16,700) |

Expenditures & Request:

| | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
| Personal Services | \$ 4,930,668 | \$ 5,763,113 | \$ 5,763,113 | \$ 5,942,420 | \$ 5,841,692 | \$ 78,579 |
| Total Operating Expenses | 400,019 | 447,929 | 447,929 | 458,681 | 447,929 | 0 |
| Total Professional Services | 45,190 | 245,949 | 245,949 | 251,852 | 245,949 | 0 |
| Total Other Charges | 717,399 | 568,222 | 568,222 | 472,943 | 472,943 | (95,279) |
| Total Acq & Major Repairs | 419,894 | 377,480 | 377,480 | 377,480 | 377,480 | 0 |
| Total Unallotted | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures & Request | \$ 6,513,170 | \$ 7,402,693 | \$ 7,402,693 | \$ 7,503,376 | \$ 7,385,993 | \$ (16,700) |

Authorized Full-Time Equivalents:

| | | | | | | |
|-------------------|-----------|-----------|-----------|-----------|-----------|----------|
| Classified | 57 | 57 | 57 | 57 | 57 | 0 |
| Unclassified | 1 | 1 | 1 | 1 | 1 | 0 |
| Total FTEs | 58 | 58 | 58 | 58 | 58 | 0 |

Source of Funding

This program is funded with Interagency Transfers, Fees and Self-generated Revenues, and a Statutory Dedication. (Per R.S. 39:36B.(8), see table below for listing of expenditures out of each Statutory Dedicated Fund). The Interagency Transfers are from the Department of Health and Hospitals for enforcement of the Prevention of Youth Access to Tobacco and the Department of Public Safety for the enforcement of state and federal laws prohibiting the sale of alcoholic beverages to underage consumers. The Fees and Self-Generated Revenues are generated through fees assessed to the industry through the required purchase of various licenses, permits, and fines for violations. The Statutory Dedication are from the Tobacco Regulation Enforcement Fund (R.S. 47:841). Funding for the Tobacco Regulation Enforcement Fund is provided by a portion of the tax charged to consumers for the purchase of cigarettes.

Alcohol and Tobacco Control Statutory Dedications

| Fund | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|-------------------------------------|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Tobacco Regulation Enforcement Fund | \$ 557,915 | \$ 557,914 | \$ 557,914 | \$ 559,341 | \$ 557,914 | \$ 0 |



Major Changes from Existing Operating Budget

| General Fund | Total Amount | Table of Organization | Description |
|---|--------------|-----------------------|--|
| \$ 0 | \$ 0 | 0 | Mid-Year Adjustments (BA-7s): |
| \$ 0 | \$ 7,402,693 | 58 | Existing Oper Budget as of 12/01/21 |
| Statewide Major Financial Changes: | | | |
| \$ 0 | \$ 105,698 | 0 | Market Rate Classified |
| \$ 0 | \$ 7,038 | 0 | Unclassified Pay Increase |
| \$ 0 | \$ 21,512 | 0 | Civil Service Training Series |
| \$ 0 | \$ (21,564) | 0 | Related Benefits Base Adjustment |
| \$ 0 | \$ 25,580 | 0 | Retirement Rate Adjustment |
| \$ 0 | \$ 8,993 | 0 | Group Insurance Rate Adjustment for Active Employees |
| \$ 0 | \$ 4,987 | 0 | Group Insurance Rate Adjustment for Retirees |
| \$ 0 | \$ (149,973) | 0 | Salary Base Adjustment |
| \$ 0 | \$ (107,766) | 0 | Attrition Adjustment |
| \$ 0 | \$ 377,480 | 0 | Acquisitions & Major Repairs |
| \$ 0 | \$ (377,480) | 0 | Non-Recurring Acquisitions & Major Repairs |
| \$ 0 | \$ (101,158) | 0 | Risk Management |
| \$ 0 | \$ 184,074 | 0 | 27th Pay Period |
| Non-Statewide Major Financial Changes: | | | |
| | | | Provides for the re-opening of an office in Monroe, LA to improve the efficiency and customer service to citizens, businesses, and stakeholders to resolve billing issues, file missing returns and pay owed taxes in the Tax Collection Program. Also provides for two (2) laptops and two new desktop computer workstations and monitors in the Alcohol and Tobacco Control Program. |
| \$ 0 | \$ 5,879 | 0 | |
| \$ 0 | \$ 7,385,993 | 58 | Recommended FY 2022-2023 |
| \$ 0 | \$ 0 | 0 | Less Supplementary Recommendation |
| \$ 0 | \$ 7,385,993 | 58 | Base Executive Budget FY 2022-2023 |
| \$ 0 | \$ 7,385,993 | 58 | Grand Total Recommended |

Professional Services

| Amount | Description |
|------------------|---|
| \$245,949 | To provide ongoing legal services to the Office of Alcohol and Tobacco Control, veterinary care, and boarding services for ATC canine |
| \$245,949 | TOTAL PROFESSIONAL SERVICES |



Other Charges

| Amount | Description |
|------------------|--|
| | Other Charges: |
| \$311,000 | DHH Compliance Check Grant - Investigative Funds |
| \$311,000 | SUB-TOTAL OTHER CHARGES |
| | Interagency Transfers: |
| \$7,990 | Office of State Police - Annual Lease Rental |
| \$36,990 | Risk Management (ORM) |
| \$116,963 | DOA - Office of Technology Services |
| \$161,943 | SUB-TOTAL INTERAGENCY TRANSFERS |
| \$472,943 | TOTAL OTHER CHARGES |

Acquisitions and Major Repairs

| Amount | Description |
|------------------|---|
| \$377,480 | Replacement of 7 vehicles, vehicle enhancements, bulletproof vests, equipment, ammunition, training equipment, office equipment, surveillance equipment, badges with cases, scanners, and other enforcement office equipment. |
| \$377,480 | TOTAL ACQUISITIONS AND MAJOR REPAIRS |

Performance Information

1. (KEY) By June 30, 2025, through the Certification and Licensing activity, decrease the average time to receive alcohol and tobacco permits to 7 days.

Louisiana: Vision 2022 Strategic Link: II.1, II.2, II.3, II.4

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

| L e v e l | Performance Indicator Name | Performance Indicator Values | | | | | |
|-----------------------|--|---|---|---|--|---|--|
| | | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| K | Average time for applicants to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848) | 6 | 8 | 6 | 6 | 6 | 6 |



2. (KEY) By June 30, 2025, through the Enforcement and Regulation activity, provide the State of Louisiana with an effective regulatory system for the alcoholic beverage and tobacco industries, to increase the number of compliance checks to 12,500 and the total number of full inspections to 15,500 in order to reduce sale of alcohol and tobacco products (including vapor products) to underage individuals.

Louisiana: Vision 2022 Strategic Link: III.1, III.2

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

| L e v e l | Performance Indicator Name | Performance Indicator Values | | | | | |
|-----------------------|---|---|---|---|--|---|--|
| | | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| K | Total number of compliance checks (LAPAS CODE - 6858) | 10,500 | 2,804 | 9,500 | 9,500 | 9,500 | 9,500 |
| K | Total number of full inspections (LAPAS CODE - 26002) | 11,000 | 2,724 | 11,000 | 11,000 | 11,000 | 11,000 |

Alcohol and Tobacco Control General Performance Information

| Performance Indicator Name | Performance Indicator Values | | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Prior Year Actual FY 2016-2017 | Prior Year Actual FY 2017-2018 | Prior Year Actual FY 2018-2019 | Prior Year Actual FY 2019-2020 | Prior Year Actual FY 2020-2021 |
| Total number of tobacco permits processed (LAPAS CODE - 6853) | 3,990 | 5,503 | 3,511 | 4,801 | 4,944 |
| Number of tobacco permit renewals processed (LAPAS CODE - 6855) | 4,044 | 4,175 | 2,904 | 3,920 | 3,308 |
| Total number of alcohol permits processed (LAPAS CODE - 6849) | 12,363 | 15,651 | 12,958 | 11,063 | 9,230 |
| Number of new Class A & B permits issued (LAPAS CODE - 6850) | 5,684 | 8,744 | 5,793 | 8,199 | 1,750 |
| Number of new special events permits issued (LAPAS CODE - 6851) | 942 | 3,503 | 2,446 | 2,621 | 277 |
| Number of alcohol permit renewals processed (LAPAS CODE - 6852) | 6,532 | 6,586 | 4,590 | 6,435 | 7,263 |



Alcohol and Tobacco Control General Performance Information (Continued)

| Performance Indicator Name | Performance Indicator Values | | | | |
|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| | Prior Year Actual FY 2016-2017 | Prior Year Actual FY 2017-2018 | Prior Year Actual FY 2018-2019 | Prior Year Actual FY 2019-2020 | Prior Year Actual FY 2020-2021 |
| Number of tobacco permits issued (LAPAS CODE - 6854) | 8,034 | 9,678 | 6,415 | 8,721 | 4,215 |
| Number of alcohol permit applications denied (LAPAS CODE - 3552) | 61 | 29 | 15 | 30 | 67 |
| Number of tobacco permit applications denied (LAPAS CODE - 3548) | 28 | 8 | 8 | 8 | 10 |
| Total number of citations issued (LAPAS CODE - 6861) | 2,314 | 1,146 | 1,963 | 973 | 242 |
| Total number of summonses and arrests (LAPAS CODE - 6860) | 428 | 260 | 147 | 74 | 915 |
| Total number of tobacco investigations (LAPAS CODE - 23680) | 220 | 50 | 58 | 37 | 0 |



440_4000 — Office of Charitable Gaming

Program Authorization: Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Program Description

The mission of the Charitable Gaming Program is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

The goals of Charitable Gaming Program are:

- I. Decrease the potential for fraud in the conducting of the games of chance in the State of Louisiana.
- II. Prevent the infiltration of elements of organized crime into the charitable gaming industry.

The Office is comprised of the Administrative, Certification, and Audit and Enforcement Sections. The Administrative Section is responsible for administering and enforcing the laws and regulations associated with the activities of charitable gaming. The Certification Section is responsible for the review of applications requesting a license to conduct charitable gaming activities and the issuance of the license. Approximately 1,200 licenses are issued each year. The Audit and Enforcement Section is responsible for on-site inspection of gaming activities, training of organizations, review of required books and records maintained by organizations, and enforcement of gaming laws and regulations.

Office of Charitable Gaming Budget Summary

| | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|------------------------------------|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Means of Financing: | | | | | | |
| State General Fund (Direct) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| State General Fund by: | | | | | | |
| Total Interagency Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees and Self-generated Revenues | 1,951,246 | 2,351,046 | 2,351,046 | 2,494,028 | 2,490,936 | 139,890 |
| Statutory Dedications | 0 | 0 | 0 | 0 | 0 | 0 |
| Interim Emergency Board | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Financing | \$ 1,951,246 | \$ 2,351,046 | \$ 2,351,046 | \$ 2,494,028 | \$ 2,490,936 | \$ 139,890 |
| Expenditures & Request: | | | | | | |
| Personal Services | \$ 1,628,664 | \$ 1,786,368 | \$ 1,786,368 | \$ 1,929,486 | \$ 1,929,486 | \$ 143,118 |
| Total Operating Expenses | 12,750 | 128,838 | 128,838 | 131,930 | 128,838 | 0 |
| Total Professional Services | 0 | 0 | 0 | 0 | 0 | 0 |



Office of Charitable Gaming Budget Summary

| | Prior Year Actuals FY 2020-2021 | Enacted FY 2021-2022 | Existing Oper Budget as of 12/01/21 | Continuation FY 2022-2023 | Recommended FY 2022-2023 | Total Recommended Over/(Under) EOB |
|---|---------------------------------------|-------------------------|---|------------------------------|-----------------------------|---|
| Total Other Charges | 309,832 | 435,840 | 435,840 | 432,612 | 432,612 | (3,228) |
| Total Acq & Major Repairs | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Unallotted | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures & Request | \$ 1,951,246 | \$ 2,351,046 | \$ 2,351,046 | \$ 2,494,028 | \$ 2,490,936 | \$ 139,890 |
| Authorized Full-Time Equivalents: | | | | | | |
| Classified | 20 | 20 | 20 | 20 | 20 | 0 |
| Unclassified | 0 | 0 | 0 | 0 | 0 | 0 |
| Total FTEs | 20 | 20 | 20 | 20 | 20 | 0 |

Source of Funding

This program is funded with Fees and Self-generated Revenues. The Fees and Self-Generated Revenues are generated through fees assessed to the industry through the required purchase of various licenses, permits, and fines for violations.

Major Changes from Existing Operating Budget

| General Fund | Total Amount | Table of Organization | Description |
|---|--------------|--------------------------|--|
| \$ 0 | \$ 0 | 0 | Mid-Year Adjustments (BA-7s): |
| \$ 0 | \$ 2,351,046 | 20 | Existing Oper Budget as of 12/01/21 |
| Statewide Major Financial Changes: | | | |
| 0 | 35,962 | 0 | Market Rate Classified |
| 0 | 13,302 | 0 | Civil Service Training Series |
| 0 | 25,954 | 0 | Related Benefits Base Adjustment |
| 0 | 10,309 | 0 | Retirement Rate Adjustment |
| 0 | 4,382 | 0 | Group Insurance Rate Adjustment for Active Employees |
| 0 | (9,785) | 0 | Salary Base Adjustment |
| 0 | 6,805 | 0 | Risk Management |
| 0 | (10,033) | 0 | Administrative Law Judges |
| 0 | 62,994 | 0 | 27th Pay Period |



Major Changes from Existing Operating Budget (Continued)

| General Fund | Total Amount | Table of Organization | Description |
|---|--------------|-----------------------|---|
| Non-Statewide Major Financial Changes: | | | |
| \$ 0 | \$ 2,490,936 | 20 | Recommended FY 2022-2023 |
| \$ 0 | \$ 0 | 0 | Less Supplementary Recommendation |
| \$ 0 | \$ 2,490,936 | 20 | Base Executive Budget FY 2022-2023 |
| \$ 0 | \$ 2,490,936 | 20 | Grand Total Recommended |

Professional Services

| Amount | Description |
|--------|--|
| | This program does not have funding for Professional Services |

Other Charges

| Amount | Description |
|------------------|--|
| | This program does not have funding for Other Charges |
| \$0 | SUB-TOTAL OTHER CHARGES |
| | Interagency Transfers: |
| \$9,752 | Division of Administration - State Printing Fees |
| \$9,526 | Office of State Buildings and Grounds |
| \$12,330 | Office of Risk Management (ORM) |
| \$120,000 | Office of Facility Services - LaSalle lease |
| \$229,018 | Office of Technology Services (OTS) |
| \$1,986 | Division of Administrative Law |
| \$50,000 | Department of Justice |
| \$432,612 | SUB-TOTAL INTERAGENCY TRANSFERS |
| \$432,612 | TOTAL OTHER CHARGES |

Acquisitions and Major Repairs

| Amount | Description |
|--------|---|
| | This program does not have funding for Acquisitions and Major Repairs |



Performance Information

- (KEY) Through the Auditing and Enforcement activity, monitor charitable gaming activity to ensure compliance with charitable gaming laws in the state of Louisiana by each auditor conducting 16 audits per year through June 30, 2025.**

Louisiana Vision 2022 Strategic Link: I.1, I.2

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

| L e v e l | Performance Indicator Name | Performance Indicator Values | | | | | |
|-----------------------|---|------------------------------------|-------------------------------|---|-------------------------------------|--|---|
| | | Yearend Performance Standard | Actual Yearend Performance | Performance Standard as Initially Appropriated | Existing Performance Standard | Performance At Continuation Budget Level | Performance At Executive Budget Level |
| | | FY 2020-2021 | FY 2020-2021 | FY 2021-2022 | FY 2021-2022 | FY 2022-2023 | FY 2022-2023 |
| K | Number of licensed entities audited per year (LAPAS CODE - new) | 85 | Not Applicable | Not Applicable | Not Applicable | 80 | 80 |

- (KEY) Through the Auditing and Enforcement activity, monitor charitable gaming activity to ensure compliance with charitable gaming laws in the state of Louisiana by each auditor conducting 70 inspections per year through June 30, 2025.**

Louisiana Vision 2022 Strategic Link: II

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

| L e v e l | Performance Indicator Name | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Indicator Values | | | |
|-----------------------|---|---|---|---|--|---|--|
| | | | | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| K | Number of licensed entities inspected per year (LAPAS CODE - new) | 98 | Not Applicable | Not Applicable | Not Applicable | 350 | 350 |

Office of Charitable Gaming General Performance Information

| Performance Indicator Name | Performance Indicator Values | | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Prior Year Actual FY 2016-2017 | Prior Year Actual FY 2017-2018 | Prior Year Actual FY 2018-2019 | Prior Year Actual FY 2019-2020 | Prior Year Actual FY 2020-2021 |
| Number of inspections conducted (LAPAS CODE - 1975) | 360 | 350 | 285 | 314 | 354 |
| Number of investigations conducted (LAPAS CODE - 1973) | 32 | 45 | 41 | 22 | 28 |
| Number of audits conducted (LAPAS CODE - 1974) | 74 | 71 | 59 | 42 | 50 |

3. (KEY) Through the Certification activity, maintain the number of licensees involved in charitable gaming activities without administrative actions at 85%.

Louisiana: Vision 2022 Strategic Link: III.1, III.2, III.3

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Performance Indicators

| L e v e l | Performance Indicator Name | Yearend Performance Standard FY 2020-2021 | Actual Yearend Performance FY 2020-2021 | Performance Indicator Values | | | |
|-----------------------|---|---|---|---|--|---|--|
| | | | | Performance Standard as Initially Appropriated FY 2021-2022 | Existing Performance Standard FY 2021-2022 | Performance At Continuation Budget Level FY 2022-2023 | Performance At Executive Budget Level FY 2022-2023 |
| K | Number of licensed entities trained per year (LAPAS CODE - new) | 75 | Not Applicable | Not Applicable | Not Applicable | 60 | 60 |



