

Department of Revenue



Department Description

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

Department Budget Summary

| | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|---------------------------------------|---------------------------------------|------------------------|---|------------------------------|-----------------------------|---|
| Means of Finance: | | | | | | |
| State General Fund (Direct) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State General Fund by: | | | | | | |
| Interagency Transfers | 514,969 | 552,030 | 552,030 | 515,000 | 515,000 | (37,030) |
| Fees & Self-generated | 103,597,772 | 118,496,862 | 121,833,996 | 118,342,430 | 117,285,462 | (4,548,534) |
| Statutory Dedications | 557,914 | 557,914 | 557,914 | 557,916 | 557,914 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Financing | \$104,670,655 | \$119,606,806 | \$122,943,940 | \$119,415,346 | \$118,358,376 | (\$4,585,564) |
| Expenditures and Request: | | | | | | |
| Office of Revenue | \$104,670,655 | \$119,606,806 | \$122,943,940 | \$119,415,346 | \$118,358,376 | (\$4,585,564) |
| Total Expenditures | \$104,670,655 | \$119,606,806 | \$122,943,940 | \$119,415,346 | \$118,358,376 | (\$4,585,564) |
| Authorized Positions | | | | | | |
| Classified | 709 | 716 | 716 | 716 | 713 | (3) |
| Unclassified | 11 | 11 | 11 | 11 | 11 | 0 |
| Total Authorized Positions | 720 | 727 | 727 | 727 | 724 | (3) |
| Authorized Other Charges Positions | 15 | 15 | 15 | 15 | 15 | 0 |



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.

Agency Budget Summary

| | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|----------------------------------|---------------------------------------|------------------------|---|------------------------------|-----------------------------|---|
| Means of Finance: | | | | | | |
| State General Fund (Direct) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State General Fund by: | | | | | | |
| Interagency Transfers | 514,969 | 552,030 | 552,030 | 515,000 | 515,000 | (37,030) |
| Fees & Self-generated | 103,597,772 | 118,496,862 | 121,833,996 | 118,342,430 | 117,285,462 | (4,548,534) |
| Statutory Dedications | 557,914 | 557,914 | 557,914 | 557,916 | 557,914 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Finance | \$104,670,655 | \$119,606,806 | \$122,943,940 | \$119,415,346 | \$118,358,376 | (\$4,585,564) |
| Expenditures and Request: | | | | | | |
| Tax Collection | \$96,244,071 | \$107,523,917 | \$110,246,523 | \$107,764,257 | \$106,855,567 | (\$3,390,956) |
| Alcohol and Tobacco Control | 6,642,400 | 9,591,953 | 9,964,281 | 9,060,714 | 8,915,488 | (1,048,793) |
| Office of Charitable Gaming | 1,784,184 | 2,490,936 | 2,733,136 | 2,590,375 | 2,587,321 | (145,815) |
| Total Expenditures | \$104,670,655 | \$119,606,806 | \$122,943,940 | \$119,415,346 | \$118,358,376 | (\$4,585,564) |

Agency Budget Summary

| | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|---------------------------------------|---------------------------------------|------------------------|---|------------------------------|-----------------------------|---|
| Authorized Positions | | | | | | |
| Classified | 709 | 716 | 716 | 716 | 713 | (3) |
| Unclassified | 11 | 11 | 11 | 11 | 11 | 0 |
| Total Authorized Positions | 720 | 727 | 727 | 727 | 724 | (3) |
| Authorized Other Charges Positions | 15 | 15 | 15 | 15 | 15 | 0 |



4401-Tax Collection

Program Authorization

This program is authorized by the following legislation:

- *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 enforcements 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 of 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.

Program Budget Summary

| | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|---|---------------------------------------|------------------------|---|------------------------------|-----------------------------|---|
| Means of Finance: | | | | | | |
| State General Fund (Direct) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State General Fund by: | | | | | | |
| Interagency Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees & Self-generated | 96,244,071 | 107,523,917 | 110,246,523 | 107,764,257 | 106,855,567 | (3,390,956) |
| Statutory Dedications | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Finance | \$96,244,071 | \$107,523,917 | \$110,246,523 | \$107,764,257 | \$106,855,567 | (\$3,390,956) |
| Expenditures and Request: | | | | | | |
| Personnel Services | \$57,547,701 | \$66,423,065 | \$66,423,065 | \$69,457,955 | \$66,751,674 | \$328,609 |
| Operating Expenses | 2,246,881 | 7,040,476 | 7,040,860 | 7,214,335 | 7,047,476 | 6,616 |
| Professional Services | 778,402 | 1,500,000 | 1,608,950 | 1,581,528 | 3,545,978 | 1,937,028 |
| Other Charges | 35,606,570 | 32,429,533 | 35,010,968 | 29,416,175 | 29,416,175 | (5,594,793) |
| Acquisitions & Major Repairs | 64,517 | 130,843 | 162,680 | 94,264 | 94,264 | (68,416) |
| Total Expenditures & Request | \$96,244,071 | \$107,523,917 | \$110,246,523 | \$107,764,257 | \$106,855,567 | (\$3,390,956) |
| Authorized Positions | | | | | | |
| Classified | 632 | 629 | 629 | 629 | 626 | (3) |
| Unclassified | 10 | 10 | 10 | 10 | 10 | 0 |
| Total Authorized Positions | 642 | 639 | 639 | 639 | 636 | (3) |
| Authorized Other Charges Positions | 15 | 15 | 15 | 15 | 15 | 0 |

Source of Funding

This program is funded with the following:



- Fees and Self-generated Revenues derived from:
 - One percent of sales, individual income fees, and corporate income and franchise taxes collected by or on behalf of the Department
 - Understatement Penalties
 - Office of Debt Recovery
- Funds re-classified as Fees and Self-generated Revenues:
 - Louisiana Entertainment Development Dedicated Fund Account R.S. 47:6007

Adjustments from Existing Operating Budget

| General Fund | Total Amount | Table of Organization | Description |
|--------------|---------------|--------------------------|--|
| \$0 | \$110,246,523 | 639 | Existing Operating Budget as of 12/01/2022 |

Statewide Adjustments

| | | | |
|-----|---------------|-----|--|
| \$0 | \$94,264 | 0 | Acquisitions & Major Repairs |
| \$0 | (\$2,442,648) | 0 | Attrition Adjustment |
| \$0 | \$8,682 | 0 | Capitol Park Security |
| \$0 | (\$4,292) | 0 | Civil Service Fees |
| \$0 | \$282,742 | 0 | Civil Service Pay Scale Adjustment |
| \$0 | \$175,590 | 0 | Civil Service Training Series |
| \$0 | \$148,931 | 0 | Group Insurance Rate Adjustment for Active Employees |
| \$0 | \$38,360 | 0 | Legislative Auditor Fees |
| \$0 | \$461 | 0 | Maintenance in State-Owned Buildings |
| \$0 | \$1,585,775 | 0 | Market Rate Classified |
| \$0 | (\$2,099,862) | 0 | Non-recurring 27th Pay Period |
| \$0 | (\$130,843) | 0 | Non-Recurring Acquisitions & Major Repairs |
| \$0 | (\$2,722,606) | 0 | Non-recurring Carryforwards |
| \$0 | (\$4,193) | 0 | Office of State Procurement |
| \$0 | (\$5,269,671) | 0 | Office of Technology Services (OTS) |
| \$0 | (\$263,633) | (3) | Personnel Reductions |
| \$0 | \$790,167 | 0 | Related Benefits Base Adjustment |
| \$0 | \$106,028 | 0 | Rent in State-Owned Buildings |
| \$0 | \$330,254 | 0 | Retirement Rate Adjustment |
| \$0 | (\$149,402) | 0 | Risk Management |
| \$0 | \$1,821,293 | 0 | Salary Base Adjustment |
| \$0 | \$94,520 | 0 | State Treasury Fees |
| \$0 | \$2,281 | 0 | UPS Fees |
| \$0 | (\$7,607,802) | (3) | Total Statewide |

Non-Statewide Adjustments

| | | | |
|-----|-------------|---|---|
| \$0 | \$2,000,000 | 0 | Increase in Fees and Self-generated Revenues for a contract with vendor Young Williams to provide Tier 1 Call Services to handle the least technical taxpayer inquiries. |
| \$0 | \$31,000 | 0 | Increase in Fees and Self-generated Revenues for an interagency transfer agreement with the Board of Tax Appeals who hears and decides appeals filed by taxpayers who have received adverse decisions from the Louisiana Department of Revenue. |
| \$0 | \$10,000 | 0 | Increase in Fees and Self-generated Revenues for audit management software. This software is an electronic work paper system for auditing. |
| \$0 | \$560,530 | 0 | Increase in Fees and Self-generated Revenues for equipment and data software maintenance for the DELTA (Defining Excellence in Louisiana Tax Administration) system. This system ensures that the tax system is functional in case of a disaster. |
| \$0 | \$45,978 | 0 | Increase in Fees and Self-generated Revenues for tobacco stamps. Tobacco stamps are required by statute (R.S. 47:843) to be affixed to or stamp on containers of cigarettes. |
| \$0 | \$3,098 | 0 | Increase in Fees and Self-generated Revenues for two (2) Articulate 360 Software licenses. This software is necessary for trainers to be able to record actions/directions that show how to navigate to different areas. |

Adjustments from Existing Operating Budget

| General Fund | Total Amount | Table of Organization | Description |
|--------------|---------------|-----------------------|--|
| \$0 | \$1,525,000 | 0 | Increase in Fees and Self-generated Revenues to maintain server and replace hardware equipment. |
| \$0 | \$7,000 | 0 | Increase in Fees and Self-generated Revenues to provide address updates services by matching addresses in the Office of Debt Recovery (ODR) system against the National Change of Address database. This is needed to ensure ODR is sending state mandated letters as well as collection notifications to debtors. |
| \$0 | \$34,240 | 0 | Increase in Fees and Self-generated Revenues to purchase the QMATIC system (Queue Management and Customer System). This system allows the Customer Service Division to optimize the customer flow, wait time and provide a seamless customer service experience. |
| \$0 | \$4,216,846 | 0 | Total Non-Statewide |
| \$0 | \$106,855,567 | 636 | Total Recommended |

Fees & Self-generated

| Fund | Prior Year Actuals FY 2021-2022 | Enacted FY 2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|------------------------------|------------------------------------|-------------------------|---|------------------------------|-----------------------------|------------------------------------|
| Fees & Self-Generated | \$96,144,071 | \$107,423,917 | \$110,146,523 | \$107,664,257 | \$106,755,567 | (\$3,390,956) |
| LA Entertainment Development | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 0 |
| Ded Fund Ac | | | | | | |

Professional Services

| Amount | Description |
|-------------|--|
| \$2,000,000 | Tier 1 Call Services to handle the least technical taxpayer inquiries. |
| \$1,545,978 | Legal consultation, tax law cases and tax auditing services |
| \$3,545,978 | 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: |
| \$318,330 | Civil Service Fees |
| \$50,243 | Fingerprinting |
| \$150,000 | Office of the Attorney General (Investigator Venture) |
| \$3,000 | Louisiana Property Assistance (GPS) |
| \$83,000 | Department of Wildlife and Fisheries Office of Management and Finance |
| \$40,000 | Dept. of Children and Family Services (Office of Children and Family Services) |
| \$53,984 | Office of State Procurement |
| \$1,997,350 | State Printing |
| \$255,115 | LaSalle Building Security Overtime |
| \$604,240 | Legislative Auditor Fees |
| \$51,211 | Uniform Payroll System Fees |
| \$479,088 | Rent in Benson Tower and Nelson |
| \$1,715,690 | Rent in State-owned Buildings |
| \$17,974 | Maintenance in State Owned Buildings |
| \$16,239,038 | DOA - Office of Technology Services |
| \$1,000,000 | Office of Technology Services - Telecommunication Services |
| \$341,932 | Division of Administration - Office of State Building and Grounds |
| \$465,406 | State Treasurer - Central Banking Services Fees |
| \$263,901 | Capitol Park Security Fees |
| \$417,778 | Office of Risk Management (ORM) |



Other Charges

| Amount | Description |
|---------------------|--|
| \$20,000 | Division of Administration - State Register Fees |
| \$3,625,852 | Division of Administration - State Mail Operations |
| \$425,000 | LA Board of Tax Appeals |
| \$80,000 | Administrative Support - supplies |
| \$28,698,132 | SUB-TOTAL INTERAGENCY TRANSFERS |
| \$29,416,175 | TOTAL OTHER CHARGES |

Acquisitions and Major Repairs

| Amount | Description |
|-----------------|--|
| \$94,264 | Replacement of various office furniture and equipment. |
| \$94,264 | TOTAL ACQUISITIONS AND MAJOR REPAIRS |

Objective: 4401-01 By June 30, 2028, 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 96% and 88% respectively.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|---|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Percentage of taxpayer correspondence responded to by Collections and Business Tax Enforcement divisions within 30 Days | 96 | 94 | 94 | 94 | 94 |
| [K] Percentage of Call Center phone calls answered | 92.4 | 89 | 89 | 93 | 93 |
| [K] Percentage of individual income tax refunds ready to be issued within 90 days of receipt of tax return | 97.4 | 96 | 96 | 96 | 96 |
| [K] Percentage of business tax refunds ready to be issued within 90 days of receipt of tax return | 79.8 | 85 | 85 | 85 | 85 |

General Performance Indicators

| Performance Indicator Name | Prior Year Actuals FY 2017-2018 | Prior Year Actuals FY 2018-2019 | Prior Year Actuals FY 2019-2020 | Prior Year Actuals FY 2020-2021 | Prior Year Actuals FY 2021-2022 |
|---|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Percent of tax returns filed electronically | 79.4 | 82.82 | 83.17 | 83.51 | 84.85 |
| Total number of tax returns filed electronically | 3,310,581 | 3,369,402 | 3,340,860 | 3,844,380 | 3,767,450 |
| Percentage of total revenue collected electronically for individual taxes | 30 | 31 | 54 | 27 | 27 |
| Total revenue collected that is deposited within 24 hours (in millions) | \$10,399 | \$11,393 | \$10,600 | \$11,334 | \$13,741 |
| Percentage of individual tax returns filed electronically | 86.47 | 87.06 | 88.08 | 88.78 | 89.29 |
| Percentage of business tax returns filed electronically | 71.48 | 77.84 | 77.89 | 77.24 | 80.41 |
| Total net collections | \$9,106,936,196 | \$9,458,330,279 | \$8,839,580,981 | \$10,172,902,465 | \$11,745,679,600 |
| Percentage change in total net collections | 5.5 | 3.86 | -6.54 | 15.08 | 15.46 |
| Cost to collect \$100 of revenue | \$0.81 | \$0.8 | \$0.87 | \$0.89 | \$0.71 |
| Percent of collections under litigation recovered by legal services | 66 | 27 | 31 | 34 | 40 |
| Number of litigation files closed | 2,007 | 1,207 | 1,517 | 1,320 | 1,213 |
| Total Field Audit collections | \$78,522,669 | \$82,348,702 | \$73,880,824 | \$102,163,208 | \$152,288,721 |
| Percentage of total revenue collected electronically for business taxes | 96 | 96 | 97 | 96 | 97 |
| Total number of tax returns filed | 4,169,686 | 4,068,187 | 4,016,697 | 4,603,605 | 4,440,057 |



Objective: 4401-02 By June 30, 2028, utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness by improving average return processing time at or below 2.0 days, improving average remittance processing time at or below 1.0 day, improving the percentage of funds deposited timely at or above 96%.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|--|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Average overall return processing time (in days) | 1.31 | 4 | 4 | 2 | 2 |
| [K] Average overall remittance processing time (in days) | 0.7 | 1.25 | 1.25 | 1 | 1 |
| [K] Percentage of funds deposited within 24 hours of receipt | 94.55 | 94 | 94 | 96 | 96 |

Objective: 4401-03 By June 30, 2028, 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 20%, increase percentage of individual tax returns audited by 10%, increase the amount of intercepted fraudulent refunds from \$10 million to \$12 million, and maintain an inventory of less than 200 criminal investigations files.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|---|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Amount of intercepted fraudulent refunds (in millions) | \$21.52 | \$10 | \$10 | \$12 | \$12 |
| [K] Percent increase in the number of individual income tax returns audited | 0 | 2 | 2 | 2 | 2 |
| [K] Number of concluded investigations | 222 | 350 | 350 | 350 | 350 |

Objective: 4401-04 Through the collections activity, by June 30, 2028, increase the collection of delinquent debt owed to the State of Louisiana, by increasing the utilization of authorized voluntary tools (not including tax offsets) used at least 26,000 times per year.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|--|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Increase in the number of times authorized non-voluntary tools are utilized per year (not including tax offsets) | 7,337 | 18,000 | 18,000 | 9,000 | 9,000 |

Objective: 4401-05 Through the collections activity, by June 30, 2028, increase yearly collection amounts on Office of Debt Recovery initiated efforts to \$6 million per year (not including tax offsets).

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|---|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Increase the amount collected through ODR initiated authorized collection tools to \$6 million per year (not including tax offsets) | \$2,859,197 | \$3,250,000 | \$3,250,000 | \$3,000,000 | \$3,000,000 |

4403-Alcohol and Tobacco Control

Program Authorization

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.

Program Budget Summary

| | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|---|---------------------------------------|------------------------|---|------------------------------|-----------------------------|---|
| Means of Finance: | | | | | | |
| State General Fund (Direct) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State General Fund by: | | | | | | |
| Interagency Transfers | 514,969 | 552,030 | 552,030 | 515,000 | 515,000 | (37,030) |
| Fees & Self-generated | 5,569,517 | 8,482,009 | 8,854,337 | 7,987,798 | 7,842,574 | (1,011,763) |
| Statutory Dedications | 557,914 | 557,914 | 557,914 | 557,916 | 557,914 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Finance | \$6,642,400 | \$9,591,953 | \$9,964,281 | \$9,060,714 | \$8,915,488 | (\$1,048,793) |
| Expenditures and Request: | | | | | | |
| Personnel Services | \$5,199,994 | \$6,779,912 | \$6,367,484 | \$7,003,637 | \$6,877,359 | \$509,875 |
| Operating Expenses | 498,816 | 553,509 | 553,509 | 556,878 | 543,759 | (9,750) |
| Professional Services | 7,405 | 245,949 | 245,949 | 234,248 | 228,419 | (17,530) |
| Other Charges | 807,459 | 750,763 | 1,236,695 | 1,226,242 | 1,226,242 | (10,453) |
| Acquisitions & Major Repairs | 128,725 | 1,261,820 | 1,560,644 | 39,709 | 39,709 | (1,520,935) |
| Total Expenditures & Request | \$6,642,400 | \$9,591,953 | \$9,964,281 | \$9,060,714 | \$8,915,488 | (\$1,048,793) |



Program Budget Summary

| | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|---------------------------------------|---------------------------------------|------------------------|---|------------------------------|-----------------------------|---|
| Authorized Positions | | | | | | |
| Classified | 57 | 67 | 67 | 67 | 67 | 0 |
| Unclassified | 1 | 1 | 1 | 1 | 1 | 0 |
| Total Authorized Positions | 58 | 68 | 68 | 68 | 68 | 0 |
| Authorized Other Charges Positions | 0 | 0 | 0 | 0 | 0 | 0 |

Source of Funding

This program is funded with the following:

- Interagency Transfers derived from:
 - Louisiana Department of Health
- Fees and Self-generated Revenues derived from:
 - Fees assessed to the industry through the required purchase of various licenses, permits, and fines for violations
- Statutory Dedications from the following funds:
 - Tobacco Regulation Enforcement Fund (R.S. 47:841)

Adjustments from Existing Operating Budget

| General Fund | Total Amount | Table of Organization | Description |
|----------------------------------|---------------|--------------------------|--|
| \$0 | \$9,964,281 | 68 | Existing Operating Budget as of 12/01/2022 |
| Statewide Adjustments | | | |
| \$0 | \$39,709 | 0 | Acquisitions & Major Repairs |
| \$0 | (\$126,278) | 0 | Attrition Adjustment |
| \$0 | \$23,140 | 0 | Civil Service Pay Scale Adjustment |
| \$0 | \$23,631 | 0 | Civil Service Training Series |
| \$0 | \$16,496 | 0 | Group Insurance Rate Adjustment for Active Employees |
| \$0 | \$134,347 | 0 | Market Rate Classified |
| \$0 | (\$184,074) | 0 | Non-recurring 27th Pay Period |
| \$0 | (\$1,261,820) | 0 | Non-Recurring Acquisitions & Major Repairs |
| \$0 | (\$372,328) | 0 | Non-recurring Carryforwards |
| \$0 | \$72,987 | 0 | Related Benefits Base Adjustment |
| \$0 | \$29,316 | 0 | Retirement Rate Adjustment |
| \$0 | \$63,051 | 0 | Risk Management |
| \$0 | \$530,060 | 0 | Salary Base Adjustment |
| \$0 | (\$1,011,763) | 0 | Total Statewide |
| Non-Statewide Adjustments | | | |
| \$0 | (\$37,030) | 0 | Reduction due to excess budget authority. |
| \$0 | (\$37,030) | 0 | Total Non-Statewide |
| \$0 | \$8,915,488 | 68 | Total Recommended |



Fees & Self-generated

| Fund | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|-----------------------|------------------------------------|------------------------|---|------------------------------|-----------------------------|------------------------------------|
| Fees & Self-Generated | \$5,569,517 | \$8,482,009 | \$8,854,337 | \$7,987,798 | \$7,842,574 | (\$1,011,763) |

Statutory Dedications

| Fund | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|-------------------------------------|------------------------------------|------------------------|---|------------------------------|-----------------------------|------------------------------------|
| Tobacco Regulation Enforcement Fund | \$557,914 | \$557,914 | \$557,914 | \$557,916 | \$557,914 | \$0 |

Professional Services

| Amount | Description |
|-----------|---|
| \$228,419 | To provide ongoing legal services to the Office of Alcohol and Tobacco Control, veterinary care, and boarding services for ATC canine |
| \$228,419 | TOTAL PROFESSIONAL SERVICES |

Other Charges

| Amount | Description |
|-------------------------------|---|
| Other Charges: | |
| \$90,000 | DHH Compliance Check Grant - Investigative Funds |
| \$473,140 | Investigative Funds |
| \$563,140 | SUB-TOTAL OTHER CHARGES |
| Interagency Transfers: | |
| \$13,869 | Office of State Police - Annual Lease Rental |
| \$100,041 | Risk Management (ORM) |
| \$519,592 | DOA - Office of Technology Services |
| \$3,600 | Division of Administration - Office of Technology services (OTS) - Printing |
| \$18,000 | Louisiana Department of Wildlife and Fisheries - Annual Rental Lease |
| \$8,000 | Office of General Services - Louisiana Property Assistance Agency - for vehicle fleet GPS |
| \$663,102 | SUB-TOTAL INTERAGENCY TRANSFERS |
| \$1,226,242 | TOTAL OTHER CHARGES |

Acquisitions and Major Repairs

| Amount | Description |
|----------|---|
| \$39,709 | Replacement of bulletproof vests, equipment, ammunition, training equipment, office equipment, surveillance equipment, badges with cases, scanners, and other enforcement office equipment. |
| \$39,709 | TOTAL ACQUISITIONS AND MAJOR REPAIRS |



Objective: 4403-01 By June 30, 2028, through the Certification and Licensing activity, decrease the average time to receive alcohol and tobacco permits from 10 days to less than 7 days.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|--|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Average time for applicants to receive alcohol and tobacco permits (in days) | 15 | | 6 | 10 | 10 |

Objective: 4403-02 By June 30, 2028, 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.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|---------------------------------------|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Total number of full inspections | 14,841 | 11,000 | 11,000 | 12,500 | 12,500 |
| [K] Total number of compliance checks | 14,387 | 9,500 | 9,500 | 10,500 | 10,500 |

General Performance Indicators

| Performance Indicator Name | Prior Year Actuals FY 2017-2018 | Prior Year Actuals FY 2018-2019 | Prior Year Actuals FY 2019-2020 | Prior Year Actuals FY 2020-2021 | Prior Year Actuals FY 2021-2022 |
|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Total number of tobacco investigations | 50 | 58 | 37 | 0 | 12 |
| Number of tobacco permit applications denied | 8 | 8 | 8 | 10 | 109 |
| Number of alcohol permit applications denied | 29 | 15 | 30 | 67 | 412 |
| Total number of alcohol permits processed | 15,651 | 12,958 | 11,063 | 9,230 | 17,456 |
| Number of new Class A & B permits issued | 8,744 | 5,793 | 8,199 | 1,750 | 8,618 |
| Number of new special events permits issued | 3,503 | 2,446 | 2,621 | 277 | 2,363 |
| Number of alcohol permit renewals processed | 6,586 | 4,590 | 6,435 | 7,263 | 9,877 |
| Total number of tobacco permits processed | 5,503 | 3,511 | 4,801 | 4,944 | 5,841 |
| Number of tobacco permits issued | 9,678 | 6,415 | 8,721 | 4,215 | 5,732 |
| Number of tobacco permit renewals processed | 4,175 | 2,904 | 3,920 | 3,308 | 4,483 |
| Total number of summonses and arrests | 260 | 147 | 74 | 915 | 2 |
| Total number of citations issued | 1,146 | 1,963 | 973 | 242 | 3,661 |



4404-Office of Charitable Gaming

Program Authorization

This program is authorized by the following legislation:

- 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.

Program Budget Summary

| | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|---|---------------------------------------|------------------------|---|------------------------------|-----------------------------|---|
| Means of Finance: | | | | | | |
| State General Fund (Direct) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State General Fund by: | | | | | | |
| Interagency Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| Fees & Self-generated | 1,784,184 | 2,490,936 | 2,733,136 | 2,590,375 | 2,587,321 | (145,815) |
| Statutory Dedications | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Means of Finance | \$1,784,184 | \$2,490,936 | \$2,733,136 | \$2,590,375 | \$2,587,321 | (\$145,815) |
| Expenditures and Request: | | | | | | |
| Personnel Services | \$1,456,407 | \$1,929,486 | \$1,929,486 | \$1,924,859 | \$1,924,859 | (\$4,627) |
| Operating Expenses | 11,833 | 128,838 | 128,838 | 131,892 | 128,838 | 0 |
| Professional Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Charges | 315,945 | 432,612 | 674,812 | 508,624 | 508,624 | (166,188) |
| Acquisitions & Major Repairs | 0 | 0 | 0 | 25,000 | 25,000 | 25,000 |
| Total Expenditures & Request | \$1,784,184 | \$2,490,936 | \$2,733,136 | \$2,590,375 | \$2,587,321 | (\$145,815) |
| Authorized Positions | | | | | | |
| Classified | 20 | 20 | 20 | 20 | 20 | 0 |
| Unclassified | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Authorized Positions | 20 | 20 | 20 | 20 | 20 | 0 |
| Authorized Other Charges Positions | 0 | 0 | 0 | 0 | 0 | 0 |

Source of Funding

This program is funded with Fees and Self-generated Revenues:

- Fees from the issuance of licenses and license renewals

Adjustments from Existing Operating Budget

| General Fund | Total Amount | Table of Organization | Description |
|----------------------------------|--------------|-----------------------|---|
| \$0 | \$2,733,136 | 20 | Existing Operating Budget as of 12/01/2022 |
| Statewide Adjustments | | | |
| \$0 | \$25,000 | 0 | Acquisitions & Major Repairs |
| \$0 | \$18,342 | 0 | Administrative Law Judges |
| \$0 | \$989 | 0 | Civil Service Pay Scale Adjustment |
| \$0 | \$3,510 | 0 | Civil Service Training Series |
| \$0 | \$6,427 | 0 | Group Insurance Rate Adjustment for Active Employees |
| \$0 | \$47,505 | 0 | Market Rate Classified |
| \$0 | (\$62,994) | 0 | Non-recurring 27th Pay Period |
| \$0 | (\$242,200) | 0 | Non-recurring Carryforwards |
| \$0 | \$4,114 | 0 | Related Benefits Base Adjustment |
| \$0 | \$10,153 | 0 | Retirement Rate Adjustment |
| \$0 | (\$12,330) | 0 | Risk Management |
| \$0 | (\$14,331) | 0 | Salary Base Adjustment |
| \$0 | (\$215,815) | 0 | Total Statewide |
| Non-Statewide Adjustments | | | |
| \$0 | \$70,000 | 0 | Increase in Fees and Self-generated Revenues for the enhancement of data processing software needed to complete the BLAIR (Bingo, Licensing, Accounting, and Inventory Reporting) system. |
| \$0 | \$70,000 | 0 | Total Non-Statewide |
| \$0 | \$2,587,321 | 20 | Total Recommended |

Fees & Self-generated

| Fund | Prior Year Actuals FY 2021-2022 | Enacted FY2022-2023 | Existing Operating Budget (EOB) as of 12/01/22 | Continuation FY 2023-2024 | Recommended FY 2023-2024 | Total Recommended Over/(Under) EOB |
|-----------------------|---------------------------------|---------------------|--|---------------------------|--------------------------|------------------------------------|
| Fees & Self-Generated | \$1,784,184 | \$2,490,936 | \$2,733,136 | \$2,590,375 | \$2,587,321 | (\$145,815) |

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 |
| \$12,526 | Office of State Buildings and Grounds |
| \$120,000 | Office of Facility Services - LaSalle lease |
| \$296,018 | Office of Technology Services (OTS) |
| \$20,328 | Division of Administrative Law |
| \$50,000 | Department of Justice |
| \$508,624 | SUB-TOTAL INTERAGENCY TRANSFERS |
| \$508,624 | TOTAL OTHER CHARGES |



Acquisitions and Major Repairs

| Amount | Description |
|-----------------|---|
| \$25,000 | Replacement of one vehicle. |
| \$25,000 | SUB-TOTAL ACQUISITIONS AND MAJOR REPAIRS |

Objective: 4404-01 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, 2028.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|---|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Number of licensed entities audited per year. | Not Applicable | 80 | 80 | 80 | 80 |

Objective: 4404-02 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, 2028.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|---|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Number of licensed entities inspected per year. | Not Applicable | 350 | 350 | 350 | 350 |

General Performance Indicators

| Performance Indicator Name | Prior Year Actuals FY 2017-2018 | Prior Year Actuals FY 2018-2019 | Prior Year Actuals FY 2019-2020 | Prior Year Actuals FY 2020-2021 | Prior Year Actuals FY 2021-2022 |
|------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Number of investigations conducted | 45 | 41 | 22 | 28 | 16 |
| Number of audits conducted | 71 | 59 | 42 | 50 | 55 |
| Number of inspections conducted | 350 | 285 | 314 | 354 | 199 |



Objective: 4404-03 Through the Certification activity, 60 licensed entities will be trained on charitable gaming laws, regulations and reporting requirements per year through 2028.

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, or Other): Not Applicable

| Performance Indicator Name | Actuals FY 21-22 | Initially Appropriated FY 22-23 | Existing Standard FY 22-23 | Continuation Budget FY 23-24 | Executive Budget FY 23-24 |
|---|---------------------|---------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| [K] Number of licensed entities trained per year. | Not Applicable | 60 | 60 | 60 | 60 |

