

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$515,000	\$515,000	\$515,000	\$517,390	\$1,565,000	\$1,050,000	203.88%
FEES & SELF-GENERATED	\$106,237,920	\$133,684,770	\$142,410,408	\$134,419,601	\$132,197,053	(\$10,213,355)	(7.17%)
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$107,310,834	\$134,757,684	\$143,483,322	\$135,497,256	\$134,319,967	(\$9,163,355)	(6.39%)
Classified	713	712	712	712	712	0	0%
Unclassified	11	11	11	11	11	0	0%
AUTHORIZED T.O. POSITIONS	724	723	723	723	723	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0	0%
NON-T.O. FTE POSITIONS	6	6	6	6	6	0	0%
POSITIONS	745	744	744	744	744	0	0%

440 - Office of Revenue

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$515,000	\$515,000	\$515,000	\$517,390	\$1,565,000	\$1,050,000	203.88%
FEES & SELF-GENERATED	\$106,237,920	\$133,684,770	\$142,410,408	\$134,419,601	\$132,197,053	(\$10,213,355)	(7.17%)
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$107,310,834	\$134,757,684	\$143,483,322	\$135,497,256	\$134,319,967	(\$9,163,355)	(6.39%)
Classified	713	712	712	712	712	0	0%
Unclassified	11	11	11	11	11	0	0%
AUTHORIZED T.O. POSITIONS	724	723	723	723	723	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0	0%
NON-T.O. FTE POSITIONS	6	6	6	6	6	0	0%
POSITIONS	745	744	744	744	744	0	0%

4401 - Tax Collection

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$1,050,000	\$1,050,000	0%
FEES & SELF-GENERATED	\$97,283,434	\$121,616,659	\$130,253,678	\$122,585,010	\$120,523,054	(\$9,730,624)	(7.47%)
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$97,283,434	\$121,616,659	\$130,253,678	\$122,585,010	\$121,573,054	(\$8,680,624)	(6.66%)
Classified	626	625	625	625	625	0	0%
Unclassified	10	10	10	10	10	0	0%
AUTHORIZED T.O. POSITIONS	636	635	635	635	635	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0	0%
NON-T.O. FTE POSITIONS	5	5	5	6	6	1	20.00%
POSITIONS	656	655	655	656	656	1	0%

STATE OF LOUISIANA
Means of Finance Summary - Program
Enacted

4403 - Alcohol and Tobacco Control

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$515,000	\$515,000	\$515,000	\$517,390	\$515,000	\$0	0%
FEES & SELF-GENERATED	\$6,852,145	\$9,383,233	\$9,471,852	\$9,096,209	\$8,939,147	(\$532,705)	(5.62%)
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$7,925,059	\$10,456,147	\$10,544,766	\$10,173,864	\$10,012,061	(\$532,705)	(5.05%)
Classified	67	67	67	67	67	0	0%
Unclassified	1	1	1	1	1	0	0%
AUTHORIZED T.O. POSITIONS	68	68	68	68	68	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	1	1	1	0	0	(1)	(100.00%)
POSITIONS	69	69	69	68	68	(1)	(1%)

4404 - Office of Charitable Gaming

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEES & SELF-GENERATED	\$2,102,340	\$2,684,878	\$2,684,878	\$2,738,382	\$2,734,852	\$49,974	1.86%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$2,102,340	\$2,684,878	\$2,684,878	\$2,738,382	\$2,734,852	\$49,974	1.86%
Classified	20	20	20	20	20	0	0%
Unclassified	0	0	0	0	0	0	0%
AUTHORIZED T.O. POSITIONS	20	20	20	20	20	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
POSITIONS	20	20	20	20	20	0	0%

STATE OF LOUISIANA

Adjustments Report

Enacted

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$515,000	\$142,410,408	\$557,914	\$0	\$143,483,322	723	Existing Operating Budget
\$0	\$0	(\$10,513,127)	\$0	\$0	(\$10,513,127)	0	Statewide Adjustments
\$0	\$1,050,000	\$299,772	\$0	\$0	\$1,349,772	0	Other Adjustments
\$0	\$1,565,000	\$132,197,053	\$557,914	\$0	\$134,319,967	723	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$126,645	\$31,022	\$0	\$157,667	0	Acquisitions & Major Repairs
\$0	\$0	(\$2,081,225)	\$0	\$0	(\$2,081,225)	0	Attrition Adjustment
\$0	\$0	\$1,785	\$0	\$0	\$1,785	0	Capitol Park Security
\$0	\$0	\$11,770	\$0	\$0	\$11,770	0	Civil Service Fees
\$0	\$0	\$210,448	\$0	\$0	\$210,448	0	Civil Service Training Series
\$0	\$0	\$296,364	\$0	\$0	\$296,364	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$303,148	\$0	\$0	\$303,148	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$6,819	\$0	\$0	\$6,819	0	Legislative Auditor Fees
\$0	\$0	\$2,928	\$0	\$0	\$2,928	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,853,937	\$0	\$0	\$1,853,937	0	Market Rate Classified
\$0	\$0	(\$1,102,512)	(\$31,022)	\$0	(\$1,133,534)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$8,725,638)	\$0	\$0	(\$8,725,638)	0	Non-recurring Carryforwards
\$0	\$0	(\$2,257)	\$0	\$0	(\$2,257)	0	Office of State Procurement
\$0	\$0	(\$4,581,621)	\$0	\$0	(\$4,581,621)	0	Office of Technology Services (OTS)
\$0	\$0	\$819,537	\$0	\$0	\$819,537	0	Related Benefits Base Adjustment
\$0	\$0	\$46,466	\$0	\$0	\$46,466	0	Rent in State-Owned Buildings
\$0	\$0	(\$688,074)	\$0	\$0	(\$688,074)	0	Retirement Rate Adjustment
\$0	\$0	\$16,455	\$0	\$0	\$16,455	0	Risk Management
\$0	\$0	\$2,968,290	\$0	\$0	\$2,968,290	0	Salary Base Adjustment
\$0	\$0	\$391	\$0	\$0	\$391	0	State Treasury Fees
\$0	\$0	\$3,217	\$0	\$0	\$3,217	0	UPS Fees
\$0	\$0	(\$10,513,127)	\$0	\$0	(\$10,513,127)	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$106,382	\$0	\$0	\$106,382	0	Increases funding provided to the Board of Tax Appeals for the Administrative Program.
\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	0	Increases Interagency Transfers from the Louisiana Department of Health (LDH) for administering tax credits to rural providers. This funding is from the LDH Office of the Secretary via a Rural Health Transformation Program grant received from the federal Centers for Medicare and Medicaid Services.
\$0	\$0	\$193,390	\$0	\$0	\$193,390	0	Provides funding for contractual services to ensure the completion of the Casino Intercept Solution. The Casino Intercept Solution is a critical technology initiative that will enable the Office of Debt Recovery (ODR) to intercept lottery, casino, and sports betting winnings for the recovery of debts owed to the State of Louisiana.
\$0	\$50,000	\$0	\$0	\$0	\$50,000	0	Provides funding from the Department of Conservation and Energy (DCE) to scan historical DCE documents including well and drilling files.
\$0	\$1,050,000	\$299,772	\$0	\$0	\$1,349,772	0	Total

STATE OF LOUISIANA

Adjustments Report - Agency Enacted

440 - Office of Revenue

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$515,000	\$142,410,408	\$557,914	\$0	\$143,483,322	723	Existing Operating Budget as of 12/01/2025
\$0	\$0	(\$10,513,127)	\$0	\$0	(\$10,513,127)	0	Statewide Adjustments
\$0	\$1,050,000	\$299,772	\$0	\$0	\$1,349,772	0	Other Adjustments
\$0	\$1,565,000	\$132,197,053	\$557,914	\$0	\$134,319,967	723	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$126,645	\$31,022	\$0	\$157,667	0	Acquisitions & Major Repairs
\$0	\$0	(\$2,081,225)	\$0	\$0	(\$2,081,225)	0	Attrition Adjustment
\$0	\$0	\$1,785	\$0	\$0	\$1,785	0	Capitol Park Security
\$0	\$0	\$11,770	\$0	\$0	\$11,770	0	Civil Service Fees
\$0	\$0	\$210,448	\$0	\$0	\$210,448	0	Civil Service Training Series
\$0	\$0	\$296,364	\$0	\$0	\$296,364	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$303,148	\$0	\$0	\$303,148	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$6,819	\$0	\$0	\$6,819	0	Legislative Auditor Fees
\$0	\$0	\$2,928	\$0	\$0	\$2,928	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,853,937	\$0	\$0	\$1,853,937	0	Market Rate Classified
\$0	\$0	(\$1,102,512)	(\$31,022)	\$0	(\$1,133,534)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$8,725,638)	\$0	\$0	(\$8,725,638)	0	Non-recurring Carryforwards
\$0	\$0	(\$2,257)	\$0	\$0	(\$2,257)	0	Office of State Procurement
\$0	\$0	(\$4,581,621)	\$0	\$0	(\$4,581,621)	0	Office of Technology Services (OTS)
\$0	\$0	\$819,537	\$0	\$0	\$819,537	0	Related Benefits Base Adjustment
\$0	\$0	\$46,466	\$0	\$0	\$46,466	0	Rent in State-Owned Buildings
\$0	\$0	(\$688,074)	\$0	\$0	(\$688,074)	0	Retirement Rate Adjustment
\$0	\$0	\$16,455	\$0	\$0	\$16,455	0	Risk Management
\$0	\$0	\$2,968,290	\$0	\$0	\$2,968,290	0	Salary Base Adjustment
\$0	\$0	\$391	\$0	\$0	\$391	0	State Treasury Fees
\$0	\$0	\$3,217	\$0	\$0	\$3,217	0	UPS Fees
\$0	\$0	(\$10,513,127)	\$0	\$0	(\$10,513,127)	0	Total

STATE OF LOUISIANA

Adjustments Report - Agency Enacted

440 - Office of Revenue

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$106,382	\$0	\$0	\$106,382	0	Increases funding provided to the Board of Tax Appeals for the Administrative Program.
\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	0	Increases Interagency Transfers from the Louisiana Department of Health (LDH) for administering tax credits to rural providers. This funding is from the LDH Office of the Secretary via a Rural Health Transformation Program grant received from the federal Centers for Medicare and Medicaid Services.
\$0	\$0	\$193,390	\$0	\$0	\$193,390	0	Provides funding for contractual services to ensure the completion of the Casino Intercept Solution. The Casino Intercept Solution is a critical technology initiative that will enable the Office of Debt Recovery (ODR) to intercept lottery, casino, and sports betting winnings for the recovery of debts owed to the State of Louisiana.
\$0	\$50,000	\$0	\$0	\$0	\$50,000	0	Provides funding from the Department of Conservation and Energy (DCE) to scan historical DCE documents including well and drilling files.
\$0	\$1,050,000	\$299,772	\$0	\$0	\$1,349,772	0	Total

STATE OF LOUISIANA

Adjustments Report - Program

Enacted

4401 - Tax Collection

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$130,253,678	\$0	\$0	\$130,253,678	635	Existing Operating Budget as of 12/01/2025
\$0	\$0	(\$10,030,396)	\$0	\$0	(\$10,030,396)	0	Statewide Adjustments
\$0	\$1,050,000	\$299,772	\$0	\$0	\$1,349,772	0	Other Adjustments
\$0	\$1,050,000	\$120,523,054	\$0	\$0	\$121,573,054	635	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$56,980	\$0	\$0	\$56,980	0	Acquisitions & Major Repairs
\$0	\$0	(\$1,947,193)	\$0	\$0	(\$1,947,193)	0	Attrition Adjustment
\$0	\$0	\$1,785	\$0	\$0	\$1,785	0	Capitol Park Security
\$0	\$0	\$11,770	\$0	\$0	\$11,770	0	Civil Service Fees
\$0	\$0	\$191,278	\$0	\$0	\$191,278	0	Civil Service Training Series
\$0	\$0	\$263,104	\$0	\$0	\$263,104	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$292,248	\$0	\$0	\$292,248	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$6,819	\$0	\$0	\$6,819	0	Legislative Auditor Fees
\$0	\$0	\$2,928	\$0	\$0	\$2,928	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,627,338	\$0	\$0	\$1,627,338	0	Market Rate Classified
\$0	\$0	(\$304,100)	\$0	\$0	(\$304,100)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$8,637,019)	\$0	\$0	(\$8,637,019)	0	Non-recurring Carryforwards
\$0	\$0	(\$2,257)	\$0	\$0	(\$2,257)	0	Office of State Procurement
\$0	\$0	(\$4,529,304)	\$0	\$0	(\$4,529,304)	0	Office of Technology Services (OTS)
\$0	\$0	\$752,917	\$0	\$0	\$752,917	0	Related Benefits Base Adjustment
\$0	\$0	\$46,466	\$0	\$0	\$46,466	0	Rent in State-Owned Buildings
\$0	\$0	(\$606,940)	\$0	\$0	(\$606,940)	0	Retirement Rate Adjustment
\$0	\$0	(\$14,773)	\$0	\$0	(\$14,773)	0	Risk Management
\$0	\$0	\$2,753,949	\$0	\$0	\$2,753,949	0	Salary Base Adjustment
\$0	\$0	\$391	\$0	\$0	\$391	0	State Treasury Fees
\$0	\$0	\$3,217	\$0	\$0	\$3,217	0	UPS Fees
\$0	\$0	(\$10,030,396)	\$0	\$0	(\$10,030,396)	0	Total

4401 - Tax Collection

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$106,382	\$0	\$0	\$106,382	0	Increases funding provided to the Board of Tax Appeals for the Administrative Program.
\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000	0	Increases Interagency Transfers from the Louisiana Department of Health (LDH) for administering tax credits to rural providers. This funding is from the LDH Office of the Secretary via a Rural Health Transformation Program grant received from the federal Centers for Medicare and Medicaid Services.
\$0	\$0	\$193,390	\$0	\$0	\$193,390	0	Provides funding for contractual services to ensure the completion of the Casino Intercept Solution. The Casino Intercept Solution is a critical technology initiative that will enable the Office of Debt Recovery (ODR) to intercept lottery, casino, and sports betting winnings for the recovery of debts owed to the State of Louisiana.
\$0	\$50,000	\$0	\$0	\$0	\$50,000	0	Provides funding from the Department of Conservation and Energy (DCE) to scan historical DCE documents including well and drilling files.
\$0	\$1,050,000	\$299,772	\$0	\$0	\$1,349,772	0	Total

Other Technical Adjustments

STATE OF LOUISIANA

Adjustments Report - Program

Enacted

4403 - Alcohol and Tobacco Control

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$515,000	\$9,471,852	\$557,914	\$0	\$10,544,766	68	Existing Operating Budget as of 12/01/2025
\$0	\$0	(\$532,705)	\$0	\$0	(\$532,705)	0	Statewide Adjustments
\$0	\$515,000	\$8,939,147	\$557,914	\$0	\$10,012,061	68	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$69,665	\$31,022	\$0	\$100,687	0	Acquisitions & Major Repairs
\$0	\$0	(\$134,032)	\$0	\$0	(\$134,032)	0	Attrition Adjustment
\$0	\$0	\$24,179	\$0	\$0	\$24,179	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$10,900	\$0	\$0	\$10,900	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$174,721	\$0	\$0	\$174,721	0	Market Rate Classified
\$0	\$0	(\$798,412)	(\$31,022)	\$0	(\$829,434)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$88,619)	\$0	\$0	(\$88,619)	0	Non-recurring Carryforwards
\$0	\$0	(\$52,317)	\$0	\$0	(\$52,317)	0	Office of Technology Services (OTS)
\$0	\$0	\$79,370	\$0	\$0	\$79,370	0	Related Benefits Base Adjustment
\$0	\$0	(\$64,493)	\$0	\$0	(\$64,493)	0	Retirement Rate Adjustment
\$0	\$0	\$31,228	\$0	\$0	\$31,228	0	Risk Management
\$0	\$0	\$215,105	\$0	\$0	\$215,105	0	Salary Base Adjustment
\$0	\$0	(\$532,705)	\$0	\$0	(\$532,705)	0	Total

Other Technical Adjustments

4404 - Office of Charitable Gaming

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$2,684,878	\$0	\$0	\$2,684,878	20	Existing Operating Budget as of 12/01/2025
\$0	\$0	\$49,974	\$0	\$0	\$49,974	0	Statewide Adjustments
\$0	\$0	\$2,734,852	\$0	\$0	\$2,734,852	20	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$19,170	\$0	\$0	\$19,170	0	Civil Service Training Series
\$0	\$0	\$9,081	\$0	\$0	\$9,081	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$51,878	\$0	\$0	\$51,878	0	Market Rate Classified
\$0	\$0	(\$12,750)	\$0	\$0	(\$12,750)	0	Related Benefits Base Adjustment
\$0	\$0	(\$16,641)	\$0	\$0	(\$16,641)	0	Retirement Rate Adjustment
\$0	\$0	(\$764)	\$0	\$0	(\$764)	0	Salary Base Adjustment
\$0	\$0	\$49,974	\$0	\$0	\$49,974	0	Total

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Salaries	\$44,440,988	\$47,092,620	\$47,092,620	\$51,618,069	\$50,181,644	\$3,089,024
Other Compensation	\$1,032,897	\$1,718,388	\$1,718,388	\$1,718,388	\$1,718,388	\$0
Related Benefits	\$25,437,363	\$28,072,515	\$28,072,515	\$29,310,716	\$28,665,916	\$593,401
TOTAL PERSONAL SERVICES	\$70,911,248	\$76,883,523	\$76,883,523	\$82,647,173	\$80,565,948	\$3,682,425
Travel	\$443,401	\$1,027,318	\$1,022,318	\$1,050,330	\$1,022,318	\$0
Operating Services	\$1,994,144	\$6,605,544	\$6,379,061	\$6,550,638	\$6,375,936	(\$3,125)
Supplies	\$292,831	\$467,211	\$453,404	\$463,471	\$451,111	(\$2,293)
TOTAL OPERATING EXPENSES	\$2,730,376	\$8,100,073	\$7,854,783	\$8,064,439	\$7,849,365	(\$5,418)
PROFESSIONAL SERVICES	\$4,113,978	\$4,539,397	\$4,720,290	\$4,663,777	\$4,539,397	(\$180,893)
Other Charges	\$285,958	\$1,169,122	\$1,169,122	\$1,169,122	\$1,169,122	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$29,096,094	\$43,199,782	\$51,625,112	\$38,795,078	\$40,038,468	(\$11,586,644)
TOTAL OTHER CHARGES	\$29,382,052	\$44,368,904	\$52,794,234	\$39,964,200	\$41,207,590	(\$11,586,644)
Acquisitions	\$173,180	\$865,787	\$1,230,492	\$157,667	\$157,667	(\$1,072,825)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$173,180	\$865,787	\$1,230,492	\$157,667	\$157,667	(\$1,072,825)
TOTAL EXPENDITURES	\$107,310,834	\$134,757,684	\$143,483,322	\$135,497,256	\$134,319,967	(\$9,163,355)
Classified	713	712	712	712	712	0
Unclassified	11	11	11	11	11	0
AUTHORIZED T.O. POSITIONS	724	723	723	723	723	0
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	6	6	6	6	6	0
POSITIONS	745	744	744	744	744	0

STATE OF LOUISIANA

Line Item Expenditure Summary - Agency

Enacted

440 - Office of Revenue

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Salaries	\$44,440,988	\$47,092,620	\$47,092,620	\$51,618,069	\$50,181,644	\$3,089,024
Other Compensation	\$1,032,897	\$1,718,388	\$1,718,388	\$1,718,388	\$1,718,388	\$0
Related Benefits	\$25,437,363	\$28,072,515	\$28,072,515	\$29,310,716	\$28,665,916	\$593,401
TOTAL PERSONAL SERVICES	\$70,911,248	\$76,883,523	\$76,883,523	\$82,647,173	\$80,565,948	\$3,682,425
Travel	\$443,401	\$1,027,318	\$1,022,318	\$1,050,330	\$1,022,318	\$0
Operating Services	\$1,994,144	\$6,605,544	\$6,379,061	\$6,550,638	\$6,375,936	(\$3,125)
Supplies	\$292,831	\$467,211	\$453,404	\$463,471	\$451,111	(\$2,293)
TOTAL OPERATING EXPENSES	\$2,730,376	\$8,100,073	\$7,854,783	\$8,064,439	\$7,849,365	(\$5,418)
PROFESSIONAL SERVICES	\$4,113,978	\$4,539,397	\$4,720,290	\$4,663,777	\$4,539,397	(\$180,893)
Other Charges	\$285,958	\$1,169,122	\$1,169,122	\$1,169,122	\$1,169,122	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$29,096,094	\$43,199,782	\$51,625,112	\$38,795,078	\$40,038,468	(\$11,586,644)
TOTAL OTHER CHARGES	\$29,382,052	\$44,368,904	\$52,794,234	\$39,964,200	\$41,207,590	(\$11,586,644)
Acquisitions	\$173,180	\$865,787	\$1,230,492	\$157,667	\$157,667	(\$1,072,825)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$173,180	\$865,787	\$1,230,492	\$157,667	\$157,667	(\$1,072,825)
TOTAL EXPENDITURES	\$107,310,834	\$134,757,684	\$143,483,322	\$135,497,256	\$134,319,967	(\$9,163,355)
Classified	713	712	712	712	712	0
Unclassified	11	11	11	11	11	0
AUTHORIZED T.O. POSITIONS	724	723	723	723	723	0
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	6	6	6	6	6	0
POSITIONS	745	744	744	744	744	0

STATE OF LOUISIANA

Line Item Expenditure Summary - Program

Enacted

4401 - Tax Collection

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Salaries	\$39,266,659	\$41,251,004	\$41,251,004	\$45,380,176	\$44,034,371	\$2,783,367
Other Compensation	\$944,734	\$1,363,691	\$1,363,691	\$1,363,691	\$1,363,691	\$0
Related Benefits	\$23,006,770	\$25,174,201	\$25,174,201	\$26,318,923	\$25,717,535	\$543,334
TOTAL PERSONAL SERVICES	\$63,218,164	\$67,788,896	\$67,788,896	\$73,062,790	\$71,115,597	\$3,326,701
Travel	\$365,154	\$905,073	\$905,073	\$929,872	\$905,073	\$0
Operating Services	\$1,695,838	\$6,233,314	\$5,959,439	\$6,119,517	\$5,956,314	(\$3,125)
Supplies	\$130,861	\$289,089	\$289,089	\$297,010	\$289,089	\$0
TOTAL OPERATING EXPENSES	\$2,191,853	\$7,427,476	\$7,153,601	\$7,346,399	\$7,150,476	(\$3,125)
PROFESSIONAL SERVICES	\$3,938,128	\$4,095,978	\$4,246,940	\$4,208,208	\$4,095,978	(\$150,962)
Other Charges	\$65,182	\$605,982	\$605,982	\$605,982	\$605,982	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$27,827,631	\$41,671,227	\$50,057,201	\$37,304,651	\$38,548,041	(\$11,509,160)
TOTAL OTHER CHARGES	\$27,892,813	\$42,277,209	\$50,663,183	\$37,910,633	\$39,154,023	(\$11,509,160)
Acquisitions	\$42,476	\$27,100	\$401,058	\$56,980	\$56,980	(\$344,078)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$42,476	\$27,100	\$401,058	\$56,980	\$56,980	(\$344,078)
TOTAL EXPENDITURES	\$97,283,434	\$121,616,659	\$130,253,678	\$122,585,010	\$121,573,054	(\$8,680,624)
Classified	626	625	625	625	625	0
Unclassified	10	10	10	10	10	0
AUTHORIZED T.O. POSITIONS	636	635	635	635	635	0
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	5	5	5	6	6	1
POSITIONS	656	655	655	656	656	1

Line Item Expenditure Summary - Program

Report Date: 6/17/26

Enacted

4403 - Alcohol and Tobacco Control

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Salaries	\$4,111,183	\$4,609,829	\$4,609,829	\$4,953,009	\$4,862,389	\$252,560
Other Compensation	\$81,482	\$327,519	\$327,519	\$327,519	\$327,519	\$0
Related Benefits	\$1,940,200	\$2,302,935	\$2,302,935	\$2,399,537	\$2,356,125	\$53,190
TOTAL PERSONAL SERVICES	\$6,132,865	\$7,240,283	\$7,240,283	\$7,680,065	\$7,546,033	\$305,750
Travel	\$76,203	\$107,245	\$102,245	\$105,047	\$102,245	\$0
Operating Services	\$293,697	\$267,086	\$314,478	\$323,096	\$314,478	\$0
Supplies	\$156,593	\$169,428	\$155,621	\$157,529	\$153,328	(\$2,293)
TOTAL OPERATING EXPENSES	\$526,494	\$543,759	\$572,344	\$585,672	\$570,051	(\$2,293)
PROFESSIONAL SERVICES	\$175,850	\$443,419	\$473,350	\$455,569	\$443,419	(\$29,931)
Other Charges	\$220,776	\$563,140	\$563,140	\$563,140	\$563,140	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$777,795	\$826,859	\$866,215	\$788,731	\$788,731	(\$77,484)
TOTAL OTHER CHARGES	\$998,571	\$1,389,999	\$1,429,355	\$1,351,871	\$1,351,871	(\$77,484)
Acquisitions	\$91,279	\$838,687	\$829,434	\$100,687	\$100,687	(\$728,747)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$91,279	\$838,687	\$829,434	\$100,687	\$100,687	(\$728,747)
TOTAL EXPENDITURES	\$7,925,059	\$10,456,147	\$10,544,766	\$10,173,864	\$10,012,061	(\$532,705)
Classified	67	67	67	67	67	0
Unclassified	1	1	1	1	1	0
AUTHORIZED T.O. POSITIONS	68	68	68	68	68	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	1	1	1	0	0	(1)
POSITIONS	69	69	69	68	68	(1)

STATE OF LOUISIANA

Line Item Expenditure Summary - Program

Enacted

4404 - Office of Charitable Gaming

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Salaries	\$1,063,146	\$1,231,787	\$1,231,787	\$1,284,884	\$1,284,884	\$53,097
Other Compensation	\$6,680	\$27,178	\$27,178	\$27,178	\$27,178	\$0
Related Benefits	\$490,393	\$595,379	\$595,379	\$592,256	\$592,256	(\$3,123)
TOTAL PERSONAL SERVICES	\$1,560,218	\$1,854,344	\$1,854,344	\$1,904,318	\$1,904,318	\$49,974
Travel	\$2,043	\$15,000	\$15,000	\$15,411	\$15,000	\$0
Operating Services	\$4,608	\$105,144	\$105,144	\$108,025	\$105,144	\$0
Supplies	\$5,378	\$8,694	\$8,694	\$8,932	\$8,694	\$0
TOTAL OPERATING EXPENSES	\$12,029	\$128,838	\$128,838	\$132,368	\$128,838	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$490,668	\$701,696	\$701,696	\$701,696	\$701,696	\$0
TOTAL OTHER CHARGES	\$490,668	\$701,696	\$701,696	\$701,696	\$701,696	\$0
Acquisitions	\$39,426	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$39,426	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,102,340	\$2,684,878	\$2,684,878	\$2,738,382	\$2,734,852	\$49,974
Classified	20	20	20	20	20	0
Unclassified	0	0	0	0	0	0
AUTHORIZED T.O. POSITIONS	20	20	20	20	20	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	0	0	0	0	0	0
POSITIONS	20	20	20	20	20	0

Fees and Self Generated	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Fees & Self-generated Revenues	\$106,137,920	\$133,584,770	\$142,310,408	\$134,319,601	\$132,097,053	(\$10,213,355)
LA Entertainment Development Dedicated Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$106,237,920	\$133,684,770	\$142,410,408	\$134,419,601	\$132,197,053	(\$10,213,355)
Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0

440 - Office of Revenue

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Fees & Self-generated Revenues	\$106,137,920	\$133,584,770	\$142,310,408	\$134,319,601	\$132,097,053	(\$10,213,355)
LA Entertainment Development Dedicated Fund /	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$106,237,920	\$133,684,770	\$142,410,408	\$134,419,601	\$132,197,053	(\$10,213,355)
Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0

4401 - Tax Collection

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Fees & Self-generated Revenues	\$97,183,434	\$121,516,659	\$130,153,678	\$122,485,010	\$120,423,054	(\$9,730,624)
LA Entertainment Development Dedicated Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$97,283,434	\$121,616,659	\$130,253,678	\$122,585,010	\$120,523,054	(\$9,730,624)
Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Enacted FY -	Total Enacted Adjustment FY -
Total:	\$0	\$0	\$0	\$0	\$0	\$0

4403 - Alcohol and Tobacco Control

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Fees & Self-generated Revenues	\$6,852,145	\$9,383,233	\$9,471,852	\$9,096,209	\$8,939,147	(\$532,705)
Total:	\$6,852,145	\$9,383,233	\$9,471,852	\$9,096,209	\$8,939,147	(\$532,705)

Statutory Dedications	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$560,265	\$557,914	\$0

4404 - Office of Charitable Gaming

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Enacted FY26 - 27	Total Enacted Adjustment FY26 - 27
Fees & Self-generated Revenues	\$2,102,340	\$2,684,878	\$2,684,878	\$2,738,382	\$2,734,852	\$49,974
Total:	\$2,102,340	\$2,684,878	\$2,684,878	\$2,738,382	\$2,734,852	\$49,974

Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Enacted FY -	Total Enacted Adjustment FY -
Total:	\$0	\$0	\$0	\$0	\$0	\$0