

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$493,883	\$515,000	\$515,000	\$516,866	\$515,000	\$0	0%
FEES & SELF-GENERATED	\$109,371,252	\$118,637,147	\$122,829,667	\$124,121,568	\$133,684,770	\$10,855,103	8.84%
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$110,423,050	\$119,710,061	\$123,902,581	\$125,197,621	\$134,757,684	\$10,855,103	8.76%
Classified	713	713	713	713	712	(1)	(0.14%)
Unclassified	11	11	11	11	11	0	0%
AUTHORIZED T.O. POSITIONS	724	724	724	724	723	(1)	(0.14%)
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	745	745	745	744	(1)	(0%)

440 - Office of Revenue

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$493,883	\$515,000	\$515,000	\$516,866	\$515,000	\$0	0%
FEES & SELF-GENERATED	\$109,371,252	\$118,637,147	\$122,829,667	\$124,121,568	\$133,684,770	\$10,855,103	8.84%
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$110,423,050	\$119,710,061	\$123,902,581	\$125,197,621	\$134,757,684	\$10,855,103	8.76%
Classified	713	713	713	713	712	(1)	(0.14%)
Unclassified	11	11	11	11	11	0	0%
AUTHORIZED T.O. POSITIONS	724	724	724	724	723	(1)	(0.14%)
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	745	745	745	744	(1)	(0%)

4401 - Tax Collection

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	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	\$100,438,847	\$107,621,947	\$111,721,899	\$111,891,890	\$121,616,659	\$9,894,760	8.86%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$100,438,847	\$107,621,947	\$111,721,899	\$111,891,890	\$121,616,659	\$9,894,760	8.86%
Classified	626	626	626	626	625	(1)	(0.16%)
Unclassified	10	10	10	10	10	0	0%
AUTHORIZED T.O. POSITIONS	636	636	636	636	635	(1)	(0.16%)
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0	0%
NON-T.O. FTE POSITIONS	5	5	5	5	5	0	0%
POSITIONS	656	656	656	656	655	(1)	(0%)

4403 - Alcohol and Tobacco Control

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$493,883	\$515,000	\$515,000	\$516,866	\$515,000	\$0	0%
FEES & SELF-GENERATED	\$6,819,921	\$8,268,360	\$8,360,928	\$9,535,862	\$9,383,233	\$1,022,305	12.23%
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$7,871,718	\$9,341,274	\$9,433,842	\$10,611,915	\$10,456,147	\$1,022,305	10.84%
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	1	1	0	0%
POSITIONS	69	69	69	69	69	0	0%

4404 - Office of Charitable Gaming

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	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	\$2,112,485	\$2,746,840	\$2,746,840	\$2,693,816	\$2,684,878	(\$61,962)	(2.26%)
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$2,112,485	\$2,746,840	\$2,746,840	\$2,693,816	\$2,684,878	(\$61,962)	(2.26%)
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	\$122,829,667	\$557,914	\$0	\$123,902,581	724	Existing Operating Budget
\$0	\$0	\$9,781,253	\$23,461	\$0	\$9,804,714	(1)	Statewide Adjustments
\$0	\$0	\$1,073,850	(\$23,461)	\$0	\$1,050,389	0	Other Adjustments
\$0	\$515,000	\$133,684,770	\$557,914	\$0	\$134,757,684	723	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$825,512	\$40,275	\$0	\$865,787	0	Acquisitions & Major Repairs
\$0	\$0	(\$6,181)	\$0	\$0	(\$6,181)	0	Administrative Law Judges
\$0	\$0	(\$1,968,166)	\$0	\$0	(\$1,968,166)	0	Attrition Adjustment
\$0	\$0	(\$7,127)	\$0	\$0	(\$7,127)	0	Capitol Park Security
\$0	\$0	\$24,878	\$0	\$0	\$24,878	0	Civil Service Fees
\$0	\$0	\$425,887	\$0	\$0	\$425,887	0	Civil Service Training Series
\$0	\$0	\$205,788	\$0	\$0	\$205,788	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$232,617	\$0	\$0	\$232,617	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	(\$40,859)	\$0	\$0	(\$40,859)	0	Legislative Auditor Fees
\$0	\$0	\$26,201	\$0	\$0	\$26,201	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,652,510	\$0	\$0	\$1,652,510	0	Market Rate Classified
\$0	\$0	(\$448,580)	(\$16,814)	\$0	(\$465,394)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$4,192,520)	\$0	\$0	(\$4,192,520)	0	Non-recurring Carryforwards
\$0	\$0	(\$12,506)	\$0	\$0	(\$12,506)	0	Office of State Procurement
\$0	\$0	\$11,874,097	\$0	\$0	\$11,874,097	0	Office of Technology Services (OTS)
\$0	\$0	(\$94,080)	\$0	\$0	(\$94,080)	(1)	Personnel Reductions
\$0	\$0	(\$34,332)	\$0	\$0	(\$34,332)	0	Related Benefits Base Adjustment
\$0	\$0	(\$29,337)	\$0	\$0	(\$29,337)	0	Rent in State-Owned Buildings
\$0	\$0	(\$697,317)	\$0	\$0	(\$697,317)	0	Retirement Rate Adjustment
\$0	\$0	\$3,344	\$0	\$0	\$3,344	0	Risk Management
\$0	\$0	\$2,046,407	\$0	\$0	\$2,046,407	0	Salary Base Adjustment
\$0	\$0	(\$2,133)	\$0	\$0	(\$2,133)	0	State Treasury Fees
\$0	\$0	(\$2,850)	\$0	\$0	(\$2,850)	0	UPS Fees
\$0	\$0	\$9,781,253	\$23,461	\$0	\$9,804,714	(1)	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$1,073,850	\$0	\$0	\$1,073,850	0	Increases in funding provided to the Board of Tax Appeals for their Administrative Program in accordance with established IAT agreements.
\$0	\$0	\$0	(\$23,461)	\$0	(\$23,461)	0	Reduces expenditures from the Tobacco Regulation Enforcement Fund in order to balance the available amount of revenue in the fund.
\$0	\$0	\$1,073,850	(\$23,461)	\$0	\$1,050,389	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	\$122,829,667	\$557,914	\$0	\$123,902,581	724	Existing Operating Budget as of 12/01/2024
\$0	\$0	\$9,781,253	\$23,461	\$0	\$9,804,714	(1)	Statewide Adjustments
\$0	\$0	\$1,073,850	(\$23,461)	\$0	\$1,050,389	0	Other Adjustments
\$0	\$515,000	\$133,684,770	\$557,914	\$0	\$134,757,684	723	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$825,512	\$40,275	\$0	\$865,787	0	Acquisitions & Major Repairs
\$0	\$0	(\$6,181)	\$0	\$0	(\$6,181)	0	Administrative Law Judges
\$0	\$0	(\$1,968,166)	\$0	\$0	(\$1,968,166)	0	Attrition Adjustment
\$0	\$0	(\$7,127)	\$0	\$0	(\$7,127)	0	Capitol Park Security
\$0	\$0	\$24,878	\$0	\$0	\$24,878	0	Civil Service Fees
\$0	\$0	\$425,887	\$0	\$0	\$425,887	0	Civil Service Training Series
\$0	\$0	\$205,788	\$0	\$0	\$205,788	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$232,617	\$0	\$0	\$232,617	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	(\$40,859)	\$0	\$0	(\$40,859)	0	Legislative Auditor Fees
\$0	\$0	\$26,201	\$0	\$0	\$26,201	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,652,510	\$0	\$0	\$1,652,510	0	Market Rate Classified
\$0	\$0	(\$448,580)	(\$16,814)	\$0	(\$465,394)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$4,192,520)	\$0	\$0	(\$4,192,520)	0	Non-recurring Carryforwards
\$0	\$0	(\$12,506)	\$0	\$0	(\$12,506)	0	Office of State Procurement
\$0	\$0	\$11,874,097	\$0	\$0	\$11,874,097	0	Office of Technology Services (OTS)
\$0	\$0	(\$94,080)	\$0	\$0	(\$94,080)	(1)	Personnel Reductions
\$0	\$0	(\$34,332)	\$0	\$0	(\$34,332)	0	Related Benefits Base Adjustment
\$0	\$0	(\$29,337)	\$0	\$0	(\$29,337)	0	Rent in State-Owned Buildings
\$0	\$0	(\$697,317)	\$0	\$0	(\$697,317)	0	Retirement Rate Adjustment
\$0	\$0	\$3,344	\$0	\$0	\$3,344	0	Risk Management
\$0	\$0	\$2,046,407	\$0	\$0	\$2,046,407	0	Salary Base Adjustment
\$0	\$0	(\$2,133)	\$0	\$0	(\$2,133)	0	State Treasury Fees
\$0	\$0	(\$2,850)	\$0	\$0	(\$2,850)	0	UPS Fees
\$0	\$0	\$9,781,253	\$23,461	\$0	\$9,804,714	(1)	Total

440 - Office of Revenue

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$1,073,850	\$0	\$0	\$1,073,850	0	Increases in funding provided to the Board of Tax Appeals for their Administrative Program in accordance with established IAT agreements.
\$0	\$0	\$0	(\$23,461)	\$0	(\$23,461)	0	Reduces expenditures from the Tobacco Regulation Enforcement Fund in order to balance the available amount of revenue in the fund.
\$0	\$0	\$1,073,850	(\$23,461)	\$0	\$1,050,389	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	\$111,721,899	\$0	\$0	\$111,721,899	636	Existing Operating Budget as of 12/01/2024
\$0	\$0	\$8,820,910	\$0	\$0	\$8,820,910	(1)	Statewide Adjustments
\$0	\$0	\$1,073,850	\$0	\$0	\$1,073,850	0	Other Adjustments
\$0	\$0	\$121,616,659	\$0	\$0	\$121,616,659	635	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$27,100	\$0	\$0	\$27,100	0	Acquisitions & Major Repairs
\$0	\$0	(\$1,838,293)	\$0	\$0	(\$1,838,293)	0	Attrition Adjustment
\$0	\$0	(\$7,127)	\$0	\$0	(\$7,127)	0	Capitol Park Security
\$0	\$0	\$24,878	\$0	\$0	\$24,878	0	Civil Service Fees
\$0	\$0	\$399,377	\$0	\$0	\$399,377	0	Civil Service Training Series
\$0	\$0	\$181,021	\$0	\$0	\$181,021	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$224,029	\$0	\$0	\$224,029	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	(\$40,859)	\$0	\$0	(\$40,859)	0	Legislative Auditor Fees
\$0	\$0	\$26,201	\$0	\$0	\$26,201	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,477,296	\$0	\$0	\$1,477,296	0	Market Rate Classified
\$0	\$0	(\$425,685)	\$0	\$0	(\$425,685)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$4,099,952)	\$0	\$0	(\$4,099,952)	0	Non-recurring Carryforwards
\$0	\$0	(\$12,506)	\$0	\$0	(\$12,506)	0	Office of State Procurement
\$0	\$0	\$11,874,097	\$0	\$0	\$11,874,097	0	Office of Technology Services (OTS)
\$0	\$0	(\$94,080)	\$0	\$0	(\$94,080)	(1)	Personnel Reductions
\$0	\$0	(\$46,686)	\$0	\$0	(\$46,686)	0	Related Benefits Base Adjustment
\$0	\$0	(\$29,337)	\$0	\$0	(\$29,337)	0	Rent in State-Owned Buildings
\$0	\$0	(\$626,174)	\$0	\$0	(\$626,174)	0	Retirement Rate Adjustment
\$0	\$0	\$1,618	\$0	\$0	\$1,618	0	Risk Management
\$0	\$0	\$1,810,975	\$0	\$0	\$1,810,975	0	Salary Base Adjustment
\$0	\$0	(\$2,133)	\$0	\$0	(\$2,133)	0	State Treasury Fees
\$0	\$0	(\$2,850)	\$0	\$0	(\$2,850)	0	UPS Fees
\$0	\$0	\$8,820,910	\$0	\$0	\$8,820,910	(1)	Total

4401 - Tax Collection

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
							Increases in funding provided to the Board of Tax Appeals for their Administrative Program in accordance with established IAT agreements.
\$0	\$0	\$1,073,850	\$0	\$0	\$1,073,850	0	
\$0	\$0	\$1,073,850	\$0	\$0	\$1,073,850	0	Total

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	\$8,360,928	\$557,914	\$0	\$9,433,842	68	Existing Operating Budget as of 12/01/2024
\$0	\$0	\$1,022,305	\$23,461	\$0	\$1,045,766	0	Statewide Adjustments
\$0	\$0	\$0	(\$23,461)	\$0	(\$23,461)	0	Other Adjustments
\$0	\$515,000	\$9,383,233	\$557,914	\$0	\$10,456,147	68	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$798,412	\$40,275	\$0	\$838,687	0	Acquisitions & Major Repairs
\$0	\$0	(\$129,873)	\$0	\$0	(\$129,873)	0	Attrition Adjustment
\$0	\$0	\$12,354	\$0	\$0	\$12,354	0	Civil Service Training Series
\$0	\$0	\$18,497	\$0	\$0	\$18,497	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$8,588	\$0	\$0	\$8,588	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$132,403	\$0	\$0	\$132,403	0	Market Rate Classified
\$0	\$0	(\$22,895)	(\$16,814)	\$0	(\$39,709)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$92,568)	\$0	\$0	(\$92,568)	0	Non-recurring Carryforwards
\$0	\$0	\$68,536	\$0	\$0	\$68,536	0	Related Benefits Base Adjustment
\$0	\$0	(\$52,230)	\$0	\$0	(\$52,230)	0	Retirement Rate Adjustment
\$0	\$0	\$1,726	\$0	\$0	\$1,726	0	Risk Management
\$0	\$0	\$279,355	\$0	\$0	\$279,355	0	Salary Base Adjustment
\$0	\$0	\$1,022,305	\$23,461	\$0	\$1,045,766	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	(\$23,461)	\$0	(\$23,461)	0	Reduces expenditures from the Tobacco Regulation Enforcement Fund in order to balance the available amount of revenue in the fund.
\$0	\$0	\$0	(\$23,461)	\$0	(\$23,461)	0	Total

4404 - Office of Charitable Gaming

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$2,746,840	\$0	\$0	\$2,746,840	20	Existing Operating Budget as of 12/01/2024
\$0	\$0	(\$61,962)	\$0	\$0	(\$61,962)	0	Statewide Adjustments
\$0	\$0	\$2,684,878	\$0	\$0	\$2,684,878	20	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	(\$6,181)	\$0	\$0	(\$6,181)	0	Administrative Law Judges
\$0	\$0	\$14,156	\$0	\$0	\$14,156	0	Civil Service Training Series
\$0	\$0	\$6,270	\$0	\$0	\$6,270	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$42,811	\$0	\$0	\$42,811	0	Market Rate Classified
\$0	\$0	(\$56,182)	\$0	\$0	(\$56,182)	0	Related Benefits Base Adjustment
\$0	\$0	(\$18,913)	\$0	\$0	(\$18,913)	0	Retirement Rate Adjustment
\$0	\$0	(\$43,923)	\$0	\$0	(\$43,923)	0	Salary Base Adjustment
\$0	\$0	(\$61,962)	\$0	\$0	(\$61,962)	0	Total

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Salaries	\$41,181,035	\$44,902,361	\$44,902,361	\$48,498,614	\$47,092,620	\$2,190,259
Other Compensation	\$1,185,035	\$1,718,388	\$1,718,388	\$1,718,388	\$1,718,388	\$0
Related Benefits	\$26,558,381	\$28,493,499	\$28,493,499	\$28,728,767	\$28,072,515	(\$420,984)
TOTAL PERSONAL SERVICES	\$68,924,451	\$75,114,248	\$75,114,248	\$78,945,769	\$76,883,523	\$1,769,275
Travel	\$405,678	\$1,027,318	\$1,027,318	\$1,049,303	\$1,027,318	\$0
Operating Services	\$2,422,901	\$6,553,544	\$6,605,544	\$6,746,902	\$6,605,544	\$0
Supplies	\$363,421	\$467,211	\$467,211	\$477,210	\$467,211	\$0
TOTAL OPERATING EXPENSES	\$3,192,001	\$8,048,073	\$8,100,073	\$8,273,415	\$8,100,073	\$0
PROFESSIONAL SERVICES	\$3,472,456	\$4,539,397	\$4,969,149	\$4,636,540	\$4,539,397	(\$429,752)
Other Charges	\$332,720	\$1,281,183	\$1,169,083	\$1,169,122	\$1,169,122	\$39
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$33,597,305	\$30,261,766	\$34,071,488	\$31,306,988	\$43,199,782	\$9,128,294
TOTAL OTHER CHARGES	\$33,930,025	\$31,542,949	\$35,240,571	\$32,476,110	\$44,368,904	\$9,128,333
Acquisitions	\$904,117	\$465,394	\$478,540	\$865,787	\$865,787	\$387,247
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$904,117	\$465,394	\$478,540	\$865,787	\$865,787	\$387,247
TOTAL EXPENDITURES	\$110,423,050	\$119,710,061	\$123,902,581	\$125,197,621	\$134,757,684	\$10,855,103
Classified	713	713	713	713	712	(1)
Unclassified	11	11	11	11	11	0
AUTHORIZED T.O. POSITIONS	724	724	724	724	723	(1)
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	6	6	6	6	6	0
POSITIONS	745	745	745	745	744	(1)

STATE OF LOUISIANA

Line Item Expenditure Summary - Agency

Enacted

440 - Office of Revenue

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Salaries	\$41,181,035	\$44,902,361	\$44,902,361	\$48,498,614	\$47,092,620	\$2,190,259
Other Compensation	\$1,185,035	\$1,718,388	\$1,718,388	\$1,718,388	\$1,718,388	\$0
Related Benefits	\$26,558,381	\$28,493,499	\$28,493,499	\$28,728,767	\$28,072,515	(\$420,984)
TOTAL PERSONAL SERVICES	\$68,924,451	\$75,114,248	\$75,114,248	\$78,945,769	\$76,883,523	\$1,769,275
Travel	\$405,678	\$1,027,318	\$1,027,318	\$1,049,303	\$1,027,318	\$0
Operating Services	\$2,422,901	\$6,553,544	\$6,605,544	\$6,746,902	\$6,605,544	\$0
Supplies	\$363,421	\$467,211	\$467,211	\$477,210	\$467,211	\$0
TOTAL OPERATING EXPENSES	\$3,192,001	\$8,048,073	\$8,100,073	\$8,273,415	\$8,100,073	\$0
PROFESSIONAL SERVICES	\$3,472,456	\$4,539,397	\$4,969,149	\$4,636,540	\$4,539,397	(\$429,752)
Other Charges	\$332,720	\$1,281,183	\$1,169,083	\$1,169,122	\$1,169,122	\$39
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$33,597,305	\$30,261,766	\$34,071,488	\$31,306,988	\$43,199,782	\$9,128,294
TOTAL OTHER CHARGES	\$33,930,025	\$31,542,949	\$35,240,571	\$32,476,110	\$44,368,904	\$9,128,333
Acquisitions	\$904,117	\$465,394	\$478,540	\$865,787	\$865,787	\$387,247
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$904,117	\$465,394	\$478,540	\$865,787	\$865,787	\$387,247
TOTAL EXPENDITURES	\$110,423,050	\$119,710,061	\$123,902,581	\$125,197,621	\$134,757,684	\$10,855,103
Classified	713	713	713	713	712	(1)
Unclassified	11	11	11	11	11	0
AUTHORIZED T.O. POSITIONS	724	724	724	724	723	(1)
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	6	6	6	6	6	0
POSITIONS	745	745	745	745	744	(1)

STATE OF LOUISIANA

Line Item Expenditure Summary - Program

Enacted

4401 - Tax Collection

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Salaries	\$36,404,476	\$39,355,887	\$39,355,887	\$42,569,425	\$41,251,004	\$1,895,117
Other Compensation	\$1,099,290	\$1,363,691	\$1,363,691	\$1,363,691	\$1,363,691	\$0
Related Benefits	\$23,885,774	\$25,581,892	\$25,581,892	\$25,788,153	\$25,174,201	(\$407,691)
TOTAL PERSONAL SERVICES	\$61,389,540	\$66,301,470	\$66,301,470	\$69,721,269	\$67,788,896	\$1,487,426
Travel	\$340,981	\$905,073	\$905,073	\$924,442	\$905,073	\$0
Operating Services	\$2,110,320	\$6,181,314	\$6,233,314	\$6,366,707	\$6,233,314	\$0
Supplies	\$170,670	\$289,089	\$289,089	\$295,276	\$289,089	\$0
TOTAL OPERATING EXPENSES	\$2,621,971	\$7,375,476	\$7,427,476	\$7,586,425	\$7,427,476	\$0
PROFESSIONAL SERVICES	\$3,370,717	\$4,095,978	\$4,525,730	\$4,183,632	\$4,095,978	(\$429,752)
Other Charges	\$152,420	\$718,043	\$605,943	\$605,982	\$605,982	\$39
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$32,588,332	\$28,705,295	\$32,435,595	\$29,767,482	\$41,671,227	\$9,235,632
TOTAL OTHER CHARGES	\$32,740,752	\$29,423,338	\$33,041,538	\$30,373,464	\$42,277,209	\$9,235,671
Acquisitions	\$315,867	\$425,685	\$425,685	\$27,100	\$27,100	(\$398,585)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$315,867	\$425,685	\$425,685	\$27,100	\$27,100	(\$398,585)
TOTAL EXPENDITURES	\$100,438,847	\$107,621,947	\$111,721,899	\$111,891,890	\$121,616,659	\$9,894,760
Classified	626	626	626	626	625	(1)
Unclassified	10	10	10	10	10	0
AUTHORIZED T.O. POSITIONS	636	636	636	636	635	(1)
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	5	5	5	5	5	0
POSITIONS	656	656	656	656	655	(1)

Line Item Expenditure Summary - Program

Report Date: 6/27/25

Enacted

4403 - Alcohol and Tobacco Control

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Salaries	\$3,774,243	\$4,313,084	\$4,313,084	\$4,697,402	\$4,609,829	\$296,745
Other Compensation	\$85,744	\$327,519	\$327,519	\$327,519	\$327,519	\$0
Related Benefits	\$2,129,691	\$2,262,050	\$2,262,050	\$2,345,235	\$2,302,935	\$40,885
TOTAL PERSONAL SERVICES	\$5,989,678	\$6,902,653	\$6,902,653	\$7,370,156	\$7,240,283	\$337,630
Travel	\$64,515	\$107,245	\$107,245	\$109,540	\$107,245	\$0
Operating Services	\$307,618	\$267,086	\$267,086	\$272,801	\$267,086	\$0
Supplies	\$185,845	\$169,428	\$169,428	\$173,054	\$169,428	\$0
TOTAL OPERATING EXPENSES	\$557,979	\$543,759	\$543,759	\$555,395	\$543,759	\$0
PROFESSIONAL SERVICES	\$101,739	\$443,419	\$443,419	\$452,908	\$443,419	\$0
Other Charges	\$180,300	\$563,140	\$563,140	\$563,140	\$563,140	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$453,772	\$848,594	\$928,016	\$831,629	\$826,859	(\$101,157)
TOTAL OTHER CHARGES	\$634,072	\$1,411,734	\$1,491,156	\$1,394,769	\$1,389,999	(\$101,157)
Acquisitions	\$588,250	\$39,709	\$52,855	\$838,687	\$838,687	\$785,832
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$588,250	\$39,709	\$52,855	\$838,687	\$838,687	\$785,832
TOTAL EXPENDITURES	\$7,871,718	\$9,341,274	\$9,433,842	\$10,611,915	\$10,456,147	\$1,022,305
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	1	1	0
POSITIONS	69	69	69	69	69	0

STATE OF LOUISIANA

Line Item Expenditure Summary - Program

Enacted

4404 - Office of Charitable Gaming

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Salaries	\$1,002,316	\$1,233,390	\$1,233,390	\$1,231,787	\$1,231,787	(\$1,603)
Other Compensation	\$0	\$27,178	\$27,178	\$27,178	\$27,178	\$0
Related Benefits	\$542,917	\$649,557	\$649,557	\$595,379	\$595,379	(\$54,178)
TOTAL PERSONAL SERVICES	\$1,545,232	\$1,910,125	\$1,910,125	\$1,854,344	\$1,854,344	(\$55,781)
Travel	\$182	\$15,000	\$15,000	\$15,321	\$15,000	\$0
Operating Services	\$4,963	\$105,144	\$105,144	\$107,394	\$105,144	\$0
Supplies	\$6,906	\$8,694	\$8,694	\$8,880	\$8,694	\$0
TOTAL OPERATING EXPENSES	\$12,051	\$128,838	\$128,838	\$131,595	\$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	\$555,201	\$707,877	\$707,877	\$707,877	\$701,696	(\$6,181)
TOTAL OTHER CHARGES	\$555,201	\$707,877	\$707,877	\$707,877	\$701,696	(\$6,181)
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$2,112,485	\$2,746,840	\$2,746,840	\$2,693,816	\$2,684,878	(\$61,962)
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 FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Fees & Self-generated Revenues	\$109,271,252	\$118,537,147	\$122,729,667	\$124,021,568	\$133,584,770	\$10,855,103
LA Entertainment Development Dedicated Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$109,371,252	\$118,637,147	\$122,829,667	\$124,121,568	\$133,684,770	\$10,855,103

Statutory Dedications	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0

440 - Office of Revenue

Fees and Self Generated	PY Actuals 23 - 24	Enacted 24 - 25	Existing Operating Budget as of 12/01/24	Continuation 25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Fees & Self-generated Revenues	\$109,271,252	\$118,537,147	\$122,729,667	\$124,021,568	\$133,584,770	\$10,855,103
LA Entertainment Development Dedicated Fund /	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$109,371,252	\$118,637,147	\$122,829,667	\$124,121,568	\$133,684,770	\$10,855,103
Statutory Dedications	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0

4401 - Tax Collection

Fees and Self Generated	PY Actuals 23 - 24	Enacted 24 - 25	Existing Operating Budget as of 12/01/24	Continuation 25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Fees & Self-generated Revenues	\$100,338,847	\$107,521,947	\$111,621,899	\$111,791,890	\$121,516,659	\$9,894,760
LA Entertainment Development Dedicated Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$100,438,847	\$107,621,947	\$111,721,899	\$111,891,890	\$121,616,659	\$9,894,760

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 23 - 24	Enacted 24 - 25	Existing Operating Budget as of 12/01/24	Continuation 25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Fees & Self-generated Revenues	\$6,819,921	\$8,268,360	\$8,360,928	\$9,535,862	\$9,383,233	\$1,022,305
Total:	\$6,819,921	\$8,268,360	\$8,360,928	\$9,535,862	\$9,383,233	\$1,022,305

Statutory Dedications	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$559,187	\$557,914	\$0

4404 - Office of Charitable Gaming

Fees and Self Generated	PY Actuals 23 - 24	Enacted 24 - 25	Existing Operating Budget as of 12/01/24	Continuation 25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Fees & Self-generated Revenues	\$2,112,485	\$2,746,840	\$2,746,840	\$2,693,816	\$2,684,878	(\$61,962)
Total:	\$2,112,485	\$2,746,840	\$2,746,840	\$2,693,816	\$2,684,878	(\$61,962)

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