

Agency Budget Request

FISCAL YEAR 2026–2027



Executive Department

254 — Louisiana State Racing Commission



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Signature Page

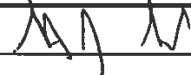
BUDGET REQUEST

Fiscal Year Ending June 30, 2027

NAME OF DEPARTMENT / AGENCY: EXECUTIVE DEPARTMENT
BUDGET UNIT: LOUISIANA STATE RACING COMMISSION
SCHEDULE NUMBER: 01-254
TELEPHONE NUMBER: (504) 483-4000

PHYSICAL ADDRESS: 320 N. CARROLLTON AVENUE, SUITE #2B
NEW ORLEANS, LA
ZIP CODE: 70119-5100
WEB ADDRESS: HORSERACING.LA.GOV

WE HEREBY CERTIFY THAT THE STATEMENTS AND FIGURES ON THE ACCOMPANYING FORMS ARE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.

HEAD OF DEPARTMENT: _____ PRINTED NAME/TITLE: <u>JEFF LANDRY / GOVERNOR</u> DATE: _____ EMAIL ADDRESS: _____	HEAD OF BUDGET UNIT: <u></u> PRINTED NAME/TITLE: <u>STEPHEN J. LANDRY / EXECUTIVE DIRE</u> DATE: <u>OCTOBER 29, 2025</u> EMAIL ADDRESS: <u>SLANDRY@LRC.STATE.LA.US</u>
PROGRAM CONTACT PERSON: <u>STEPHEN J. LANDRY</u> TITLE: <u>EXECUTIVE DIRECTOR</u> TELEPHONE NUMBER: <u>(504) 483-3354</u> EMAIL ADDRESS: <u>SLANDRY2LRC.STATE.LA.US</u>	FINANCIAL CONTACT PERSON: <u>TESALIA I. RENER</u> TITLE: <u>FISCAL DIRECTOR</u> TELEPHONE NUMBER: <u>(504) 483-3362</u> EMAIL ADDRESS: <u>TRENER@LRC.STATE.LA.US</u>

Operational Plan

STATE OF LOUISIANA
Operational Plan Form
Department Goals

DEPARTMENT NUMBER AND NAME: LRC - LRC

DEPARTMENT MISSION:

The mission of the Louisiana State Racing Commission (LSRC) is to supervise, regulate, and enforce all statutes concerning horse racing and pari-mutuel wagering for live horse racing on-track, off-track, and by simulcast; to collect and record all taxes due to the State of Louisiana; to safeguard the assets of the LSRC; and to perform administrative and regulatory requirements by operating the LSRC activities including payment of expenses, making decisions, and creating regulations with mandatory compliance.

DEPARTMENT GOALS:

The goal of the LSRC Horse Racing Program is to provide efficient, effective leadership, supervision, regulation, and administrative management and support necessary to carry out the mission of the regulatory and administrative functions of the LSRC concerning horse racing including payment of breeder awards and supervision of video poker pass-through purse funds.

STATE OF LOUISIANA
Operational Plan Form
Agency Goals

AGENCY NUMBER AND NAME: 254 - Louisiana State Racing Commission

AGENCY MISSION:

The mission of the Louisiana State Racing Commission (LSRC) is to supervise, regulate, and enforce all statutes concerning horse racing and pari-mutuel wagering for live horse racing on-track, off-track, and by simulcast; to collect and record all taxes due to the State of Louisiana; to safeguard the assets of the LSRC; and to perform administrative and regulatory requirements by operating the LSRC activities including payment of expenses, making decisions, and creating regulations with mandatory compliance.

AGENCY GOALS:

The goal of the LSRC Horse Racing Program is to provide efficient, effective leadership, supervision, regulation, and administrative management and support necessary to carry out the mission of the regulatory and administrative functions of the LSRC concerning horse racing including payment of breeder awards and supervision of video poker pass-through purse funds.

STATEMENT OF AGENCY STRATEGY FOR DEVELOPMENT OF HUMAN RESOURCE POLICIES THAT ARE HELPFUL AND BENEFICIAL TO WOMEN AND FAMILIES:

Louisiana State Racing Commission provides flexible hours and working conditions that are beneficial to women and families.

STATE OF LOUISIANA

Operational Plan Form

Program Goals

PROGRAM NUMBER AND NAME: 2541 - Louisiana State Racing Commission

PROGRAM AUTHORIZATION:

Act 554 of the 1968 Regular Session of the Legislature as amended, created the Louisiana State Racing Commission (LSRC), vested with the power to promulgate rules, regulations and conditions under which all horse racing and related wagering is conducted under the commission's jurisdiction within the State of Louisiana. The LSRC is an agency within the Executive Department of Louisiana state government and consists of thirteen members appointed by the governor.

PROGRAM MISSION:

The mission of the Louisiana State Racing Commission (LSRC) is to supervise, regulate, and enforce all statutes concerning horse racing and pari-mutuel wagering for live horse racing on-track, off-track, and by simulcast; to collect and record all taxes due to the State of Louisiana; to safeguard the assets of the LSRC; and to perform administrative and regulatory requirements by operating the LSRC activities including payment of expenses, making decisions, and creating regulations with mandatory compliance.

PROGRAM GOALS:

The goal of the LSRC Horse Racing Program is to provide efficient, effective leadership, supervision, regulation, and administrative management and support necessary to carry out the mission of the regulatory and administrative functions of the LSRC concerning horse racing including payment of breeder awards and supervision of video poker pass-through purse funds.

PROGRAM ACTIVITY:

- Administrative – The duties of the administrative arm include Human Resources activities, IT support, processing of payroll, scheduling meetings, publishing rules and regulations, ordering and receiving supplies, preparing the budget, safeguarding of assets, payments of invoices, filing, etc.
- Regulatory – The licensing and regulatory activities include the operation of field offices with state stewards at each racetrack in Louisiana, issuing licenses to all active racing participants, performing equine and human drug tests, scheduling public meetings, hearing cases, issuing and collecting fines, auditing revenues, special projects, etc. in order to maintain an effective, successful, and safe horse racing program in Louisiana.
- Breeder Awards – This activity consists of paying thoroughbred, quarter horse, and off-track wagering breeder awards in compliance with statutes to winning Louisiana Bred horses to promote the horse breeding and racing industry in Louisiana.
- Veterinarian – Veterinarians perform pre-race examinations of all horses raced in Louisiana while applying Racing Commission International (RCI) model rules for medication and maintains official records of the examinations, soundness of horses, and racing accidents.

STATE OF LOUISIANA

Operational Plan Form

Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 254 - Louisiana State Racing Commission

PROGRAM ID: 2541 - Louisiana State Racing Commission

PM OBJECTIVE: 2541-01 - Through the Executive Administration activity, to oversee all horse racing and related wagering, and to maintain administrative expenses at less than 25% of all Self-generated Revenues.

Children's Budget Link:

N/A

Human Resource Policies Beneficial to Women and Families Link:

Flexible hours and working conditions.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

N/A

Explanatory Notes:

The Louisiana State Racing Commissioners work through the Executive Director and the Executive Administrative Activity daily with Racing and State Management Officials to prepare and execute the annual budget of self-generated revenues and statutory appropriations to efficiently and successfully meet all of the complex management needs and requirements of the multi-million-dollar Louisiana horse breeding and racing industry with minimum legal risks. Executive Administration operations are transparent and supported by public participation and trust in Louisiana and throughout the USA. The Louisiana State Racing Commission (LSRC) conducts formal, open public meetings with an agenda during the fiscal year to approve live racing dates requested by racetracks, to provide LSRC committee reports on various components of the racing industry to horse organizations and the public, and for disciplinary cases. A court reporter records minutes of the LSRC meetings.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
1054	K	Annual amount wagered at race tracks and Off-Track Betting (OTB) parlors (in millions)	D	165	131	165	165	165	0	0
1055	K	Cost per race	D	1,900	1,953	2,000	2,000	2,000	0	0
11596	K	Administrative expenses as a percentage of self-generated revenues	P	30	24	30	30	30	0	0
Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information						
				Performance Indicator Values						
				Prior Year Actual FY2020 - 2021	Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025		
2541001	G	Administrative expenses as a percentage of self-generated revenues	P	31.97	30	30	22	24		
2541002	G	Annual amount wagered at race tracks and Off-Track Betting (OTB) parlors (in millions)	D	158	158	152	139.3	131		
2541003	G	Cost per race	D	1,840	1,921	2,345	1,999	1,953		

STATE OF LOUISIANA

Operational Plan Form

Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 254 - Louisiana State Racing Commission

PROGRAM ID: 2541 - Louisiana State Racing Commission

PM OBJECTIVE: 2541-02 - Through the Regulatory and Licensing activity, to test at least three humans per live race day and to license all qualified applicants annually.

Children's Budget Link:

N/A

Human Resource Policies Beneficial to Women and Families Link:

Flexible hours and working conditions.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

N/A

Explanatory Notes:

The Regulatory and Licensing Activity enforces all of the racing statutes and regulations daily through the published Rules of Racing Manual and on-site racing field offices with a State Steward and experienced staff at each racetrack. Licenses are issued to all racing participants. The Racing Commission approves racetrack licenses to operate the racetracks and key racing officials. Self-generated revenues are collected and audited daily and weekly. Human drug and alcohol tests are administered according to rigid standards to protect the racing participants and for maintaining integrity to prevent illegal activity in the sport. Racing statistics are maintained for administration of racing trends, security, and numerous reports. Disciplinary actions and penalties are enforced for violations and certain cases are brought to the Racing Commission with the direct action of the Assistant Attorney General at scheduled Racing Commission Meetings for legal decision.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
1056	S	Number of licenses issued	N	11,000	11,156	11,000	11,000	11,000	0	0
1058	S	Number of human samples tested annually	N	1,467	450	1,350	1,350	1,350	0	0
1060	S	Number of cases heard	N	30	47	45	45	45	0	0
11601	K	Percentage of humans testing positive	P	1.4	3.55	1.9	1.9	1.9	0	0

Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information				
				Performance Indicator Values				
				Prior Year Actual FY2020 - 2021	Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025
2541004	G	Percentage of humans testing positive	P	1.3	2.15	2.56	1.8	3.55
2541005	G	Number of licenses issued	N	11,635	11,424	10,931	11,518	11,156
2541006	G	Number of human samples	N	466	697	742	722	450
2541007	G	Number of cases heard	N	15	39	64	39	47
2541008	G	Percentage of cases overturned	P		0	0	0	0

STATE OF LOUISIANA

Operational Plan Form

Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 254 - Louisiana State Racing Commission

PROGRAM ID: 2541 - Louisiana State Racing Commission

PM OBJECTIVE: 2541-03 - Through the Breeder Awards activity, to reimburse the Breeder Organizations for payment of thoroughbred and quarter horse breeder awards according to statutes.

Children's Budget Link:

N/A

Human Resource Policies Beneficial to Women and Families Link:

Flexible hours and working conditions.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

N/A

Explanatory Notes:

The Louisiana State Racing Commission reimburses the statutorily official thoroughbred and quarter horse breeder organizations for payment of breeder awards to breeders of an accredited Louisiana-bred horse who win a race and to eligible Louisiana stallions. This statutory requirement promotes large fields of competitive horses to race in Louisiana. Without a sufficient number of horses to fill a race according to the criteria of the race, the race would have to be cancelled.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
1061	K	Percentage of breeder awards issued within 60 days of race	P	100	100	100	100	100	0	0
1062	K	Annual amount of breeder awards paid	D	1,622,000	1,593,753	1,622,000	1,622,000	1,622,000	0	0
Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information						
				Performance Indicator Values						
				Prior Year Actual FY2020 - 2021	Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025		
2541009	G	Percentage of awards reimbursed within 60 days of race date	P	100	100	100	100	100		
2541010	G	Annual amount of breeder awards reimbursed	D	1,630,422	1,621,843	1,610,243	1,597,361	1,593,753		

STATE OF LOUISIANA

Operational Plan Form

Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 254 - Louisiana State Racing Commission

PROGRAM ID: 2541 - Louisiana State Racing Commission

PM OBJECTIVE: 2541-04 - "Through the Veterinarian activity, to perform pre race inspections of all horses racing in Louisiana while applying the Association of Racing Commissioners International (ARCI) model racing rules for medication and to keep records of the examinations, soundness of horses and of racing accidents."

Children's Budget Link:

N/A

Human Resource Policies Beneficial to Women and Families Link:

Flexible hours and working conditions.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, or Other):

N/A

Explanatory Notes:

Pre-race inspections are an absolute necessity to assure racing soundness of all equine participants. The welfare of the horse and safety of the rider must be protected. Post race testing assures that no illegal drugs are used to achieve an unfair advantage. Exams and testing provide a level of integrity to the constant demands of the wagering public and the news media throughout the USA for honest horse racing properly regulated. No one wants to have catastrophic horse breakdowns. Racing statistics must be maintained to provide evidence of results of strong controls in a very active, physical sport and for required monitoring.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2024 - 2025	Actual Year End Performance 2024 - 2025	Performance Standard as Initially Appropriated 2025 - 2026	Existing Performance Standard 2025 - 2026	Performance at Continuation Budget Level 2026 - 2027	Performance at Executive Budget Level 2026 - 2027	Performance Standard as Initially Appropriated 2026 - 2027
1057	S	Number of equine samples tested annually	N	7,000	5,111	7,000	7,000	7,000	0	0
11600	S	Percentage of horses testing positive	P	1.5	2.11	2.5	2.5	2.5	0	0
22286	S	Estimated number of pre-race inspections of horses racing in Louisiana	N	33,000	29,791	33,000	33,000	33,000	0	0
22287	S	Percentage of horses injured while racing	P	0.46	0.51	0.46	0.46	0.46	0	0
22288	S	Percentage of horses with catastrophic injuries while racing.	P	0.15	0.13	0.15	0.15	0.15	0	0
Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information						
				Performance Indicator Values						
				Prior Year Actual FY2020 - 2021	Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025		
2541011	G	Percentage of horses testing positive	P	1.32	2.75	1.7	3.92	2.11		
2541012	G	Estimated number of pre race inspections of horses racing in Louisiana	N	32,778	32,995	29,754	31,021	29,791		
2541013	G	Percentage of horses injured while racing reduced to less than 1%	P	0.35	0.47	0.44	0.45	0.51		
2541014	G	Percentage of horses with catastrophic injuries while racing reduced to less than 1%	P	0.19	0.16	0.11	0.13	0.13		
2541015	G	Number of equine samples	N	5,774	6,000	6,048	5,040	5,111		

STATE OF LOUISIANA
Operational Plan Form
Activities/Objectives - Performance Indicators

DEPARTMENT ID: 01 - EXEC

AGENCY ID: 254 - Louisiana State Racing Commission

PROGRAM ID: 2541 - Louisiana State Racing Commission



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Budget Request Overview

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	6,079,301	7,348,918	5,653,847	(1,695,071)	(23.07)%
STATUTORY DEDICATIONS	12,063,431	12,089,287	12,106,409	17,122	0.14%
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)	(8.63)%

Fees and Self-Generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	6,079,301	7,348,918	5,653,847	(1,695,071)	(23.07)%
Total:	\$6,079,301	\$7,348,918	\$5,653,847	\$(1,695,071)	(23.07)%

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Video Draw Poker Device Purse Supplement Fund	4,090,804	4,090,804	4,090,804	—	—
Pari-mutuel Live Racing Facility Gaming Control Fund	6,172,627	6,198,483	6,215,605	17,122	0.28%
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	1,800,000	—	—
Total:	\$12,063,431	\$12,089,287	\$12,106,409	\$17,122	0.14%

Agency Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	4,123,782	4,453,127	4,341,118	(112,009)	(2.52)%
Other Compensation	235,509	77,592	77,592	—	—
Related Benefits	1,611,395	1,903,345	1,814,801	(88,544)	(4.65)%
TOTAL PERSONAL SERVICES	\$5,970,686	\$6,434,064	\$6,233,511	\$(200,553)	(3.12)%
Travel	273,465	206,589	211,344	4,755	2.30%
Operating Services	391,242	456,899	467,412	10,513	2.30%
Supplies	66,900	83,750	85,673	1,923	2.30%
TOTAL OPERATING EXPENSES	\$731,608	\$747,238	\$764,429	\$17,191	2.30%
PROFESSIONAL SERVICES	\$171,346	\$240,964	\$246,506	\$5,542	2.30%
Other Charges	10,084,151	10,469,359	9,008,540	(1,460,819)	(13.95)%
Debt Service	—	—	—	—	—
Interagency Transfers	1,097,668	1,452,270	1,452,270	—	—
TOTAL OTHER CHARGES	\$11,181,818	\$11,921,629	\$10,460,810	\$(1,460,819)	(12.25)%
Acquisitions	87,275	94,310	55,000	(39,310)	(41.68)%
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$87,275	\$94,310	\$55,000	\$(39,310)	(41.68)%
TOTAL EXPENDITURES	\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)	(8.63)%

Agency Positions

Classified	22	22	20	(2)	(9.09)%
Unclassified	67	67	65	(2)	(2.99)%
TOTAL AUTHORIZED T.O. POSITIONS	89	89	85	(4)	(4.49)%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	89	89	85	(4)	(4.49)%

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
Fees & Self-generated Revenues	6,079,301	7,348,918	5,653,847	(1,695,071)
Video Draw Poker Device Purse Supplement Fund	4,090,804	4,090,804	4,090,804	—
Pari-mutuel Live Racing Facility Gaming Control Fund	6,172,627	6,198,483	6,215,605	17,122
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	1,800,000	—
Total:	\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)

Salaries

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5110000	TOTAL SALARIES	—	—	(147,634)	(147,634)
5110010	SAL-CLASS-TO-REG	1,072,329	1,224,831	1,260,456	35,625
5110015	SAL-CLASS-TO-OT	199	—	—	—
5110020	SAL-CLASS-TO-TERM	799	—	—	—
5110025	SAL-UNCLASS-TO-REG	2,709,180	2,912,210	2,912,210	—
5110030	SAL-UNCLASS-TO-OT	281,303	274,458	274,458	—
5110035	SAL-UNCLASS-TO-TERM	59,973	41,628	41,628	—
Total Salaries:		\$4,123,782	\$4,453,127	\$4,341,118	\$(112,009)

Other Compensation

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	223,737	58,401	58,401	—
5120035	STUDENT LABOR	6,502	—	—	—
5120040	COMP-BOARD MEMBERS	3,950	16,245	16,245	—
5120105	COMP-CL-NON TO-OT	1,321	2,946	2,946	—
Total Other Compensation:		\$235,509	\$77,592	\$77,592	—

Related Benefits

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130000	TOTAL RELATED BENF	—	—	(100,419)	(100,419)
5130010	RET CONTR-STATE EMP	1,106,755	1,252,284	1,264,159	11,875
5130050	POSTRET BENEFITS	92,799	82,861	82,861	—
5130055	FICA TAX (OASDI)	32,164	74,828	74,828	—
5130060	MEDICARE TAX	60,755	72,532	72,532	—
5130065	UNEMPLOYMENT BENEFIT	21,765	68,028	68,028	—
5130070	GRP INS CONTRIBUTION	296,174	347,712	347,712	—
5130090	TAXABLE FRINGE BEN	983	5,100	5,100	—
Total Related Benefits:		\$1,611,395	\$1,903,345	\$1,814,801	\$(88,544)

Travel

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	19,886	17,365	17,765	400
5210015	IN-STATE TRAVEL-CONF	4,202	2,444	2,500	56
5210020	IN-STATE TRAV-FIELD	217,464	155,400	158,977	3,577
5210025	IN-STATE TRV-BD MEM	5,180	14,500	14,834	334
5210030	IN-STATE TRV-IT/TRN	4,055	1,880	1,923	43
5210050	OUT-OF-STATE TRV-ADM	—	1,000	1,023	23
5210055	OUT-OF-STTRV-CONF	22,278	9,000	9,207	207
5210060	OUT-OF-STTRV-FIELD	400	—	—	—
5210065	OUT-OF-STTRV-BD MEM	—	5,000	5,115	115
Total Travel:		\$273,465	\$206,589	\$211,344	\$4,755

Operating Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5310001	SERV-ADVERTISING	—	800	818	18
5310009	SERV-MOVING SERVICES	1,517	—	—	—
5310010	SERV-DUES & OTHER	28,056	25,300	25,883	583
5310012	SERV-DATA MODEL/MAP	55,665	64,450	65,933	1,483
5310013	SERV-LAB FEES	11,507	44,562	45,586	1,024
5310017	SERV-DOC DESTRUCTION	360	—	—	—
5310025	SERV-LOCKSMITH	391	—	—	—
5310400	SERV-MISC	3,752	3,800	3,888	88
5320006	INS-FAITH PERF BOND	1,400	—	—	—
5330003	MAINT-PESTCONTROL	420	450	460	10
5330004	MAINT-GARBAGE DISP	4,251	7,400	7,572	172
5330008	MAINT-EQUIPMENT	165	1,700	1,739	39
5330016	MAINT-DATA PROC EQP	11,023	17,050	17,442	392
5330017	MAINT-DATA SOFTWARE	16,701	23,784	24,330	546
5340015	RENT-OPER COST-BLDG	176,200	172,500	176,468	3,968
5340020	RENT-EQUIPMENT	28,215	34,200	34,987	787
5340070	RENT-OTHER	5,129	9,000	9,207	207
5340078	RENT-DATA-LIC SOFT	16,425	25,303	25,886	583
5350002	UTIL-DATA LINE/CIRCT	—	7,000	7,161	161
5350004	UTIL-TELEPHONE SERV	13,858	4,500	4,604	104
5350005	UTIL-OTHER COMM SERV	8,450	2,500	2,558	58
5350006	UTIL-MAIL/DEL/POST	7,757	12,600	12,890	290
Total Operating Services:		\$391,242	\$456,899	\$467,412	\$10,513

Supplies

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	12,799	29,838	30,523	685
5410002	SUP-TELEPH & ACCESS	910	—	—	—
5410006	SUP-COMPUTER	9,833	10,987	11,240	253
5410008	SUP-MEDICAL	36,970	26,324	26,930	606
5410013	SUP-FOOD & BEVERAGE	39	—	—	—
5410015	SUP-AUTO	2,178	2,400	2,455	55
5410017	SUP-JANITORIAL	—	250	255	5
5410018	SUP-FARM	1,483	3,907	3,997	90
5410024	SUP-INDUSTMAN/PROC	79	—	—	—
5410027	SUP-OTHER MEDICAL	41	—	—	—
5410031	SUP-REP/MNT SUP-AUTO	—	3,573	3,655	82
5410400	SUP-OTHER	2,570	6,471	6,618	147
Total Supplies:		\$66,900	\$83,750	\$85,673	\$1,923

Professional Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	—	33,774	34,551	777
5510009	PROF SERV-VETERINARY	1,000	82,500	84,398	1,898
5510013	PROF SERV-IT	33,400	70,000	71,610	1,610
5510014	PROF SERV-IT CONSLT	7,500	—	—	—
5510037	PROF SERV-OTH-TRAVEL	704	32,845	33,600	755
5510400	PROF SERV-OTHER	128,742	21,845	22,347	502
Total Professional Services:		\$171,346	\$240,964	\$246,506	\$5,542

Other Charges

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5620013	MISC-PRIZES/AWARDS	72,922	73,040	73,040	—
5620121	MISC-PRIZES&AWARDS	700,000	700,000	700,000	—
5620122	MISC-PRIZES&AWARDS	800,000	799,986	799,986	—
5620123	MISC-PRIZES&AWARDS	695,372	734,589	217,627	(516,962)
5620124	MISC-PRIZES&AWARDS	268,129	245,570	9,083	(236,487)
5620125	MISC-PRIZES&AWARDS	3,927,203	3,927,203	3,927,203	—
5620126	MISC-PRIZES&AWARDS	1,963,601	1,963,601	1,963,601	—
5620137	MISC-OC-PS-MEDICAL	787,175	1,318,000	1,318,000	—
5620166	MISC-OC-OTB-P/C/T	434,874	317,165	—	(317,165)
5620167	MISC-OC-OTB-SH/POL	434,874	390,205	—	(390,205)
Total Other Charges:		\$10,084,151	\$10,469,359	\$9,008,540	\$(1,460,819)

Interagency Transfers

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	740,064	1,014,544	1,014,544	—
5950005	IAT-DUES AND SUBSCRIP	—	200	200	—
5950007	IAT-PRINTING	46	5,200	5,200	—
5950014	IAT-TELEPHONE	58,544	108,000	108,000	—
5950017	IAT-INSURANCE	73,670	88,137	88,137	—
5950033	IAT-INTER AGY TRANS	162,279	187,587	187,587	—
5950058	IAT-TECH SVCS	60,918	48,602	48,602	—
5950059	IAT-ST PROCUREMENT	2,147	—	—	—
Total Interagency Transfers:		\$1,097,668	\$1,452,270	\$1,452,270	—

Acquisitions

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5710024	CAP ACQ-OFF/EQUP-MA	—	—	12,000	12,000
5710027	CAP ACQ-MED EQUP-MA	—	—	12,500	12,500
5710221	ACQ-COMP HARDWARE	54,750	30,500	30,500	—
5710224	ACQ-OFFICE FURN&EQP	17,210	12,000	—	(12,000)
5710227	ACQ-MEDICAL EQUIP	—	12,500	—	(12,500)
5710235	ACQ-DATA NETWK EQUIP	15,315	—	—	—
5710250	ACQ-AUTOMOBILES	—	39,310	—	(39,310)
Total Acquisitions:		\$87,275	\$94,310	\$55,000	\$(39,310)
Total Agency Expenditures:		\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)

PROGRAM SUMMARY STATEMENT

2541 - Louisiana State Racing Commission

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	6,079,301	7,348,918	5,653,847	(1,695,071)	(23.07)%
STATUTORY DEDICATIONS	12,063,431	12,089,287	12,106,409	17,122	0.14%
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)	(8.63)%

Fees and Self-Generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	6,079,301	7,348,918	5,653,847	(1,695,071)	(23.07)%
Total:	\$6,079,301	\$7,348,918	\$5,653,847	\$(1,695,071)	(23.07)%

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Video Draw Poker Device Purse Supplement Fund	4,090,804	4,090,804	4,090,804	—	—
Pari-mutuel Live Racing Facility Gaming Control Fund	6,172,627	6,198,483	6,215,605	17,122	0.28%
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	1,800,000	—	—
Total:	\$12,063,431	\$12,089,287	\$12,106,409	\$17,122	0.14%

Program Expenditures

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Percent Change
Salaries	4,123,782	4,453,127	4,341,118	(112,009)	(2.52)%
Other Compensation	235,509	77,592	77,592	—	—
Related Benefits	1,611,395	1,903,345	1,814,801	(88,544)	(4.65)%
TOTAL PERSONAL SERVICES	\$5,970,686	\$6,434,064	\$6,233,511	\$(200,553)	(3.12)%
Travel	273,465	206,589	211,344	4,755	2.30%
Operating Services	391,242	456,899	467,412	10,513	2.30%
Supplies	66,900	83,750	85,673	1,923	2.30%
TOTAL OPERATING EXPENSES	\$731,608	\$747,238	\$764,429	\$17,191	2.30%
PROFESSIONAL SERVICES	\$171,346	\$240,964	\$246,506	\$5,542	2.30%
Other Charges	10,084,151	10,469,359	9,008,540	(1,460,819)	(13.95)%
Debt Service	—	—	—	—	—
Interagency Transfers	1,097,668	1,452,270	1,452,270	—	—
TOTAL OTHER CHARGES	\$11,181,818	\$11,921,629	\$10,460,810	\$(1,460,819)	(12.25)%
Acquisitions	87,275	94,310	55,000	(39,310)	(41.68)%
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$87,275	\$94,310	\$55,000	\$(39,310)	(41.68)%
TOTAL EXPENDITURES	\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)	(8.63)%

Program Positions

Classified	22	22	20	(2)	(9.09)%
Unclassified	67	67	65	(2)	(2.99)%
TOTAL AUTHORIZED T.O. POSITIONS	89	89	85	(4)	(4.49)%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	89	89	85	(4)	(4.49)%

Cost Detail

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
Fees & Self-generated Revenues	6,079,301	7,348,918	5,653,847	(1,695,071)
Video Draw Poker Device Purse Supplement Fund	4,090,804	4,090,804	4,090,804	—
Pari-mutuel Live Racing Facility Gaming Control Fund	6,172,627	6,198,483	6,215,605	17,122
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	1,800,000	—
Total:	\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)

Salaries

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5110000	TOTAL SALARIES	—	—	(147,634)	(147,634)
5110010	SAL-CLASS-TO-REG	1,072,329	1,224,831	1,260,456	35,625
5110015	SAL-CLASS-TO-OT	199	—	—	—
5110020	SAL-CLASS-TO-TERM	799	—	—	—
5110025	SAL-UNCLASS-TO-REG	2,709,180	2,912,210	2,912,210	—
5110030	SAL-UNCLASS-TO-OT	281,303	274,458	274,458	—
5110035	SAL-UNCLASS-TO-TERM	59,973	41,628	41,628	—
Total Salaries:		\$4,123,782	\$4,453,127	\$4,341,118	\$(112,009)

Other Compensation

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	223,737	58,401	58,401	—
5120035	STUDENT LABOR	6,502	—	—	—
5120040	COMP-BOARD MEMBERS	3,950	16,245	16,245	—
5120105	COMP-CL-NON TO-OT	1,321	2,946	2,946	—
Total Other Compensation:		\$235,509	\$77,592	\$77,592	—

Related Benefits

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5130000	TOTAL RELATED BENF	—	—	(100,419)	(100,419)
5130010	RET CONTR-STATE EMP	1,106,755	1,252,284	1,264,159	11,875
5130050	POSTRET BENEFITS	92,799	82,861	82,861	—
5130055	FICA TAX (OASDI)	32,164	74,828	74,828	—
5130060	MEDICARE TAX	60,755	72,532	72,532	—
5130065	UNEMPLOYMENT BENEFIT	21,765	68,028	68,028	—
5130070	GRP INS CONTRIBUTION	296,174	347,712	347,712	—
5130090	TAXABLE FRINGE BEN	983	5,100	5,100	—
Total Related Benefits:		\$1,611,395	\$1,903,345	\$1,814,801	\$(88,544)

Travel

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	19,886	17,365	17,765	400
5210015	IN-STATE TRAVEL-CONF	4,202	2,444	2,500	56
5210020	IN-STATE TRAV-FIELD	217,464	155,400	158,977	3,577
5210025	IN-STATE TRV-BD MEM	5,180	14,500	14,834	334
5210030	IN-STATE TRV-IT/TRN	4,055	1,880	1,923	43
5210050	OUT-OF-STATE TRV-ADM	—	1,000	1,023	23
5210055	OUT-OF-STTRV-CONF	22,278	9,000	9,207	207
5210060	OUT-OF-STTRV-FIELD	400	—	—	—
5210065	OUT-OF-STTRV-BD MEM	—	5,000	5,115	115
Total Travel:		\$273,465	\$206,589	\$211,344	\$4,755

Operating Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5310001	SERV-ADVERTISING	—	800	818	18
5310009	SERV-MOVING SERVICES	1,517	—	—	—
5310010	SERV-DUES & OTHER	28,056	25,300	25,883	583
5310012	SERV-DATA MODEL/MAP	55,665	64,450	65,933	1,483
5310013	SERV-LAB FEES	11,507	44,562	45,586	1,024
5310017	SERV-DOC DESTRUCTION	360	—	—	—
5310025	SERV-LOCKSMITH	391	—	—	—
5310400	SERV-MISC	3,752	3,800	3,888	88
5320006	INS-FAITH PERF BOND	1,400	—	—	—
5330003	MAINT-PESTCONTROL	420	450	460	10
5330004	MAINT-GARBAGE DISP	4,251	7,400	7,572	172
5330008	MAINT-EQUIPMENT	165	1,700	1,739	39
5330016	MAINT-DATA PROC EQP	11,023	17,050	17,442	392
5330017	MAINT-DATA SOFTWARE	16,701	23,784	24,330	546
5340015	RENT-OPER COST-BLDG	176,200	172,500	176,468	3,968
5340020	RENT-EQUIPMENT	28,215	34,200	34,987	787
5340070	RENT-OTHER	5,129	9,000	9,207	207
5340078	RENT-DATA-LIC SOFT	16,425	25,303	25,886	583
5350002	UTIL-DATA LINE/CIRCT	—	7,000	7,161	161
5350004	UTIL-TELEPHONE SERV	13,858	4,500	4,604	104
5350005	UTIL-OTHER COMM SERV	8,450	2,500	2,558	58
5350006	UTIL-MAIL/DEL/POST	7,757	12,600	12,890	290
Total Operating Services:		\$391,242	\$456,899	\$467,412	\$10,513

Supplies

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	12,799	29,838	30,523	685
5410002	SUP-TELEPH & ACCESS	910	—	—	—
5410006	SUP-COMPUTER	9,833	10,987	11,240	253
5410008	SUP-MEDICAL	36,970	26,324	26,930	606
5410013	SUP-FOOD & BEVERAGE	39	—	—	—
5410015	SUP-AUTO	2,178	2,400	2,455	55
5410017	SUP-JANITORIAL	—	250	255	5
5410018	SUP-FARM	1,483	3,907	3,997	90
5410024	SUP-INDUSTMAN/PROC	79	—	—	—
5410027	SUP-OTHER MEDICAL	41	—	—	—
5410031	SUP-REP/MNT SUP-AUTO	—	3,573	3,655	82
5410400	SUP-OTHER	2,570	6,471	6,618	147
Total Supplies:		\$66,900	\$83,750	\$85,673	\$1,923

Professional Services

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5510005	PROF SERV-LEGAL	—	33,774	34,551	777
5510009	PROF SERV-VETERINARY	1,000	82,500	84,398	1,898
5510013	PROF SERV-IT	33,400	70,000	71,610	1,610
5510014	PROF SERV-IT CONSLT	7,500	—	—	—
5510037	PROF SERV-OTH-TRAVEL	704	32,845	33,600	755
5510400	PROF SERV-OTHER	128,742	21,845	22,347	502
Total Professional Services:		\$171,346	\$240,964	\$246,506	\$5,542

Other Charges

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5620013	MISC-PRIZES/AWARDS	72,922	73,040	73,040	—
5620121	MISC-PRIZES&AWARDS	700,000	700,000	700,000	—
5620122	MISC-PRIZES&AWARDS	800,000	799,986	799,986	—
5620123	MISC-PRIZES&AWARDS	695,372	734,589	217,627	(516,962)
5620124	MISC-PRIZES&AWARDS	268,129	245,570	9,083	(236,487)
5620125	MISC-PRIZES&AWARDS	3,927,203	3,927,203	3,927,203	—
5620126	MISC-PRIZES&AWARDS	1,963,601	1,963,601	1,963,601	—
5620137	MISC-OC-PS-MEDICAL	787,175	1,318,000	1,318,000	—
5620166	MISC-OC-OTB-P/C/T	434,874	317,165	—	(317,165)
5620167	MISC-OC-OTB-SH/POL	434,874	390,205	—	(390,205)
Total Other Charges:		\$10,084,151	\$10,469,359	\$9,008,540	\$(1,460,819)

Interagency Transfers

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	740,064	1,014,544	1,014,544	—
5950005	IAT-DUES AND SUBSCRIP	—	200	200	—
5950007	IAT-PRINTING	46	5,200	5,200	—
5950014	IAT-TELEPHONE	58,544	108,000	108,000	—
5950017	IAT-INSURANCE	73,670	88,137	88,137	—
5950033	IAT-INTER AGY TRANS	162,279	187,587	187,587	—
5950058	IAT-TECH SVCS	60,918	48,602	48,602	—
5950059	IAT-ST PROCUREMENT	2,147	—	—	—
Total Interagency Transfers:		\$1,097,668	\$1,452,270	\$1,452,270	—

Acquisitions

Commitment Item	Name	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB
5710024	CAP ACQ-OFF/EQUP-MA	—	—	12,000	12,000
5710027	CAP ACQ-MED EQUP-MA	—	—	12,500	12,500
5710221	ACQ-COMP HARDWARE	54,750	30,500	30,500	—
5710224	ACQ-OFFICE FURN&EQP	17,210	12,000	—	(12,000)
5710227	ACQ-MEDICAL EQUIP	—	12,500	—	(12,500)
5710235	ACQ-DATA NETWK EQUIP	15,315	—	—	—
5710250	ACQ-AUTOMOBILES	—	39,310	—	(39,310)
Total Acquisitions:		\$87,275	\$94,310	\$55,000	\$(39,310)
Total Expenditures for Program 2541		\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)
Total Agency Expenditures:		\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)

SOURCE OF FUNDING SUMMARY

Agency Overview

Fees & Self-generated

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Form ID
FEES & SELF GENERATED	6,079,301	7,348,918	5,653,847	(1,695,071)	44407
Total Fees & Self-generated	\$6,079,301	\$7,348,918	\$5,653,847	\$(1,695,071)	

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Total Request	Over/Under EOB	Form ID
G09-PARI-MUTUEL RACING	6,172,627	6,198,483	6,215,605	17,122	44408
G05-VIDEO DRAW POKER DEV	4,090,804	4,090,804	4,090,804	—	44434
G23 - SPORTS WAGERING	1,800,000	1,800,000	1,800,000	—	45765
Total Statutory Dedications	\$12,063,431	\$12,089,287	\$12,106,409	\$17,122	
Total Sources of Funding:	\$18,142,732	\$19,438,205	\$17,760,256	\$(1,677,949)	

SOURCE OF FUNDING DETAIL

Statutory Dedications

Form 44408 — 254 - Pari-Mutuel Live Racing Fac. Gaming Control Fund

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	2,650,964	—	—	2,650,964	—	—	2,650,964	—	—
Other Compensation	77,592	—	—	77,592	—	—	77,592	—	—
Related Benefits	1,050,062	—	—	1,050,062	—	—	1,050,062	—	—
TOTAL PERSONAL SERVICES	\$3,778,618	—	—	\$3,778,618	—	—	\$3,778,618	—	—
Travel	126,589	—	—	129,504	—	—	129,504	—	—
Operating Services	361,617	—	—	369,935	—	—	369,935	—	—
Supplies	41,375	—	—	42,326	—	—	42,326	—	—
TOTAL OPERATING EXPENSES	\$529,581	—	—	\$541,765	—	—	\$541,765	—	—
PROFESSIONAL SERVICES	\$214,690	—	—	\$219,628	—	—	\$219,628	—	—
Other Charges	918,000	—	—	918,000	—	—	918,000	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	757,594	—	—	757,594	—	—	757,594	—	—
TOTAL OTHER CHARGES	\$1,675,594	—	—	\$1,675,594	—	—	\$1,675,594	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$6,198,483	—	—	\$6,215,605	—	—	\$6,215,605	—	—

Form 44408 — 254 - Pari-Mutuel Live Racing Fac. Gaming Control Fund

Question	Narrative Response
State the purpose, source and legal citation.	The Gaming Control Fund supports all necessary regulatory and veterinarian activities which are critical to the operations of the horse racing industry in Louisiana. Duties include equine and human drug tests and pre-race examination of all horses with detail records maintained in a database for the safety of all participants to reduce injuries and catastrophic breakdowns. Paragraph 392(B) 2(b) of R.S. 27:392 (B) 2 (b) Pari-mutuel Live Racing Facility Economic Redevelopment and Gaming Control Act provides for the use of a part of such monies to support functions of the Louisiana Racing Commission .
Agency discretion or Federal requirement?	Agency Discretion
Describe any budgetary peculiarities.	N//A
Is the Total Request amount for multiple years?	No
Additional information or comments.	
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	FY26 Operational Plan Form - Activity # 2 PI # 1004, 1005, 1006, 1007 and 1008. FY26 Operational Plan Form - Activity # 4 PI # 1011, 1012, 1013, 1014 and 1015.
Additional information or comments.	

Form 44434 — 254 - Video Draw Poker Purse Supplemental Fund

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	—	—	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—	—	—
Other Charges	4,090,804	—	—	4,090,804	—	—	4,090,804	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$4,090,804	—	—	\$4,090,804	—	—	\$4,090,804	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$4,090,804	—	—	\$4,090,804	—	—	\$4,090,804	—	—

Form 44434 — 254 - Video Draw Poker Purse Supplemental Fund

Question	Narrative Response
State the purpose, source and legal citation.	The Louisiana Racing Commission prepares the spending plan based on the number of live racing days in the preceding calendar year. Requested funds are audited, signed by the Executive Director and paid according to the spending plan and balances are certified by the LSRC Auditors. R.S. 27:439 R.S. 27:435(D)(4) & R.S. 27:437(B)(1)(a) requires that two-thirds of the funds appropriated shall be provided to licensed racing associations for purse supplements based on the proportion of the number of thoroughbred race days conducted statewide. One-third of the purse supplement fund shall be provided to the Louisiana Quarter Horse Breeders Association. All funds are to be used exclusively to supplement purses.
Agency discretion or Federal requirement?	Agency Discretion
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	No
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

Form 45765 — 254 - Sport Wagering Purse Supplement Fund

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	—	—	—	—	—	—	—	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	—	—	—	—	—	—	—	—	—
TOTAL PERSONAL SERVICES	—	—	—	—	—	—	—	—	—
Travel	—	—	—	—	—	—	—	—	—
Operating Services	—	—	—	—	—	—	—	—	—
Supplies	—	—	—	—	—	—	—	—	—
TOTAL OPERATING EXPENSES	—	—	—	—	—	—	—	—	—
PROFESSIONAL SERVICES	—	—	—	—	—	—	—	—	—
Other Charges	1,800,000	—	—	1,800,000	—	—	1,800,000	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	\$1,800,000	—	—	\$1,800,000	—	—	\$1,800,000	—	—
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURES	\$1,800,000	—	—	\$1,800,000	—	—	\$1,800,000	—	—

Form 45765 — 254 - Sport Wagering Purse Supplement Fund

Question	Narrative Response
State the purpose, source and legal citation.	The Louisiana Racing Commission prepares the spending plan based on the number of live racing days in the preceding calendar year. Requested funds are audited, signed by the Executive Director and paid according to the spending plan and balances are certified by the LSRC Auditors. ACT 435 of the 2021 Regular Session (SB143) - R.S. 27:625(G)(4) requires that two-thirds of the funds appropriated shall be provided to the licensed racing associations and shall be used solely to supplement purses in accordance with schedule or formula established by the purse committee of the Louisiana Thoroughbred Breeders Association on Louisiana-bred thoroughbred races and 1/3 to the licensed racing associations and shall be used solely to supplement purses in accordance with a schedule or formula established by the purse committee of the Louisiana Quarter Horse Breeders Association of Louisiana-bred quarter horse races.
Agency discretion or Federal requirement?	Agency Discretion.
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	NO
Additional information or comments.	N/A
Provide the amount of any indirect costs.	N/A
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	N/A
Additional information or comments.	N/A

Fees & Self-generated

Form 44407 — 254 - Fees and Self Generated

Expenditures	Existing Operating Budget as of 10/02/2025			FY2026-2027 Total Request			FY2027-2028 Projected		
	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match	Means of Financing	In-Kind Match	Cash Match
Salaries	1,802,163	—	—	1,690,154	—	—	1,690,154	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	853,283	—	—	764,739	—	—	764,739	—	—
TOTAL PERSONAL SERVICES	\$2,655,446	—	—	\$2,454,893	—	—	\$2,454,893	—	—
Travel	80,000	—	—	81,840	—	—	81,840	—	—
Operating Services	95,282	—	—	97,477	—	—	97,477	—	—
Supplies	42,375	—	—	43,347	—	—	43,347	—	—
TOTAL OPERATING EXPENSES	\$217,657	—	—	\$222,664	—	—	\$222,664	—	—
PROFESSIONAL SERVICES	\$26,274	—	—	\$26,878	—	—	\$26,878	—	—
Other Charges	3,660,555	—	—	2,199,736	—	—	2,199,736	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	694,676	—	—	694,676	—	—	694,676	—	—
TOTAL OTHER CHARGES	\$4,355,231	—	—	\$2,894,412	—	—	\$2,894,412	—	—
Acquisitions	94,310	—	—	55,000	—	—	55,000	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$94,310	—	—	\$55,000	—	—	\$55,000	—	—
TOTAL EXPENDITURES	\$7,348,918	—	—	\$5,653,847	—	—	\$5,653,847	—	—

Form 44407 — 254 - Fees and Self Generated

Question	Narrative Response
State the purpose, source and legal citation.	The Louisiana State Racing Commission approves the Operating Budget, executes the monthly spending plan and sets-up committees of commissioners to regulate horse racing activities in LA. The LSRC schedules public meetings to approve licensees to operate racetracks and off track wagering. The LSRC sets procedures and standards for simulcasting wagering in and out of the state and publishes the Rules of Racing Manual. LSRC staff operate the racing commission domicile office and the on track field offices daily throughout the fiscal year. Duties include collections and audits of self-generated revenues and safeguards of all assets. LSRC promoted horse breeding and team work among horse organizations and racing track management for successful multi-million dollar racing operations. LSRC also responds to public needs and request for public support and trust. For payment of expenses of the commission and to pay the salaries and expenses of officers and employees. Title 4, Chapter 4, part 1 and 2 Section 141 et. Seq.
Agency discretion or Federal requirement?	Agency Discretion
Describe any budgetary peculiarities.	N/A
Is the Total Request amount for multiple years?	No
Additional information or comments.	
Provide the amount of any indirect costs.	Breeder Awards \$1,702,736 R.S. 4:165(A)(1) R.S. 4:165(B)(1) and RS 4:218(A)(1). Board of Regents \$235,000 R.S. 4:218(A)(2). Depart. Agriculture and Forestry \$60,000 R.S. 4:165(D).
Any indirect costs funded with other MOF?	N/A
Objectives and indicators in the Operational Plan.	FY26 Operation Plan Form - Activity # 1 PI # 1001, 1002 and 1003. Activity # 3 PI # 1009 and 1010.
Additional information or comments.	

EXPENDITURES BY MEANS OF FINANCING

Existing Operating Budget

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Fees & Self-generated Form ID 44407 FEES & SELF GENERATED	Statutory Dedications Form ID 44408 G09-PARI-MUTUEL RACING	Statutory Dedications Form ID 44434 G05-VIDEO DRAW POKER DEV
Salaries	—	4,453,127	—	1,802,163	2,650,964	—
Other Compensation	—	77,592	—	—	77,592	—
Related Benefits	—	1,903,345	—	853,283	1,050,062	—
TOTAL PERSONAL SERVICES	—	\$6,434,064	—	\$2,655,446	\$3,778,618	—
Travel	—	206,589	—	80,000	126,589	—
Operating Services	—	456,899	—	95,282	361,617	—
Supplies	—	83,750	—	42,375	41,375	—
TOTAL OPERATING EXPENSES	—	\$747,238	—	\$217,657	\$529,581	—
PROFESSIONAL SERVICES	—	\$240,964	—	\$26,274	\$214,690	—
Other Charges	—	10,469,359	—	3,660,555	918,000	4,090,804
Debt Service	—	—	—	—	—	—
Interagency Transfers	—	1,452,270	—	694,676	757,594	—
TOTAL OTHER CHARGES	—	\$11,921,629	—	\$4,355,231	\$1,675,594	\$4,090,804
Acquisitions	—	94,310	—	94,310	—	—
Major Repairs	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$94,310	—	\$94,310	—	—
TOTAL EXPENDITURES	—	\$19,438,205	—	\$7,348,918	\$6,198,483	\$4,090,804

Expenditures	Statutory Dedications Form ID 45765 G23 - SPORTS WAGERING
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	1,800,000
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	\$1,800,000
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$1,800,000

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Statutory Dedications Form ID 44408 G09-PARI-MUTUEL RACING	Statutory Dedications Form ID 44434 G05-VIDEO DRAW POKER DEV	Statutory Dedications Form ID 45765 G23 - SPORTS WAGERING
Salaries	—	4,341,118	—	2,650,964	—	—
Other Compensation	—	77,592	—	77,592	—	—
Related Benefits	—	1,814,801	—	1,050,062	—	—
TOTAL PERSONAL SERVICES	—	\$6,233,511	—	\$3,778,618	—	—
Travel	—	211,344	—	129,504	—	—
Operating Services	—	467,412	—	369,935	—	—
Supplies	—	85,673	—	42,326	—	—
TOTAL OPERATING EXPENSES	—	\$764,429	—	\$541,765	—	—
PROFESSIONAL SERVICES	—	\$246,506	—	\$219,628	—	—
Other Charges	—	9,008,540	—	918,000	4,090,804	1,800,000
Debt Service	—	—	—	—	—	—
Interagency Transfers	—	1,452,270	—	757,594	—	—
TOTAL OTHER CHARGES	—	\$10,460,810	—	\$1,675,594	\$4,090,804	\$1,800,000
Acquisitions	—	55,000	—	—	—	—
Major Repairs	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	\$55,000	—	—	—	—
TOTAL EXPENDITURES	—	\$17,760,256	—	\$6,215,605	\$4,090,804	\$1,800,000

Expenditures	Fees & Self-generated Form ID 44407 FEES & SELF GENERATED
Salaries	1,690,154
Other Compensation	—
Related Benefits	764,739
TOTAL PERSONAL SERVICES	\$2,454,893
Travel	81,840
Operating Services	97,477
Supplies	43,347
TOTAL OPERATING EXPENSES	\$222,664
PROFESSIONAL SERVICES	\$26,878
Other Charges	2,199,736
Debt Service	—
Interagency Transfers	694,676
TOTAL OTHER CHARGES	\$2,894,412
Acquisitions	55,000
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$55,000
TOTAL EXPENDITURES	\$5,653,847

REVENUE COLLECTIONS/INCOME

Fees & Self-generated

002 - Fees & Self-generated Revenues

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
FEES AND SELF GENERATED	4830016	PY CASH CARRYOVER	5,585,889	7,850,185	3,437,379	(4,412,806)
FEES & SELF GENERATED	4320010	EXOTIC-1%-SMT	504,379	505,457	505,457	—
FEES & SELF GENERATED	4320011	EXOTIC-.5%	133,467	146,353	146,353	—
FEES & SELF GENERATED	4320012	NET PROG TAX-LIC	29,860	33,365	35,514	2,149
FEES & SELF GENERATED	4320013	SALAAM TAX	20,857	22,383	22,383	—
FEES & SELF GENERATED	4320014	OTB TAX	669,669	670,000	787,454	117,454
FEES & SELF GENERATED	4320015	HORSE RAC TAX EXOT	251,993	251,993	277,367	25,374
FEES & SELF GENERATED	4320040	OTB TAX-HHR	5,271,201	—	—	—
FEES & SELF GENERATED	4520010	FINE&PEN-CITATIONS	100,875	85,000	73,525	(11,475)
FEES & SELF GENERATED	4520014	FINE&PEN-OTHER	7,000	3,500	3,500	—
FEES & SELF GENERATED	4550018	FEES-TRADE/PROF-LIC	595	681	875	194
FEES & SELF GENERATED	4550030	LIC PERM & FEES-OTH	429,850	432,710	247,698	(185,012)
FEES & SELF GENERATED	4550694	LICENSE PERMIT & FEE	5,600	30,600	234,800	204,200
FEES & SELF GENERATED	4650010	SALE NON ST-SERVICES	324,562	224,228	266,548	42,320
FEES & SELF GENERATED	4710029	MR-PRIVATE SOURCES	593,689	529,842	673,145	143,303
Total Collections/Income			\$13,929,486	\$10,786,297	\$6,711,998	\$(4,074,299)
TYPE						
Expenditures Source of Funding Form (BR-6)			6,079,301	7,348,918	5,653,847	(1,695,071)
Carryforward			7,850,185	3,437,379	1,058,151	(2,379,228)
Total Expenditures, Transfers and Carry Forwards to Next FY			\$13,929,486	\$10,786,297	\$6,711,998	\$(4,074,299)
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Statutory Dedications

G05 - Video Draw Poker Device Purse Supplement Fund

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
G05-VIDEO DRAW POKER DEV	4330010	VIDEO DRAW POKER	4,090,804	4,090,804	4,090,804	—
Total Collections/Income			\$4,090,804	\$4,090,804	\$4,090,804	—
TYPE						
Expenditures Source of Funding Form (BR-6)			4,090,804	4,090,804	4,090,804	—
Total Expenditures, Transfers and Carry Forwards to Next FY			\$4,090,804	\$4,090,804	\$4,090,804	—
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

G09 - Pari-mutuel Live Racing Facility Gaming Control Fund

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
G09-PARI-MUTUEL RACING	4330011	SLOT MACH-RACE TRK	6,172,627	6,198,483	6,215,605	17,122
Total Collections/Income			\$6,172,627	\$6,198,483	\$6,215,605	\$17,122
TYPE						
Expenditures Source of Funding Form (BR-6)			6,172,627	6,198,483	6,215,605	17,122
Total Expenditures, Transfers and Carry Forwards to Next FY			\$6,172,627	\$6,198,483	\$6,215,605	\$17,122
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

G23 - Sports Wagering Purse Supplement Fund

Source	Commitment Item	Commitment Item Name	FY2024-2025 Actuals	FY-2026 Estimate	FY2026-2027 Projected	Over/Under Current Year Estimate
SOURCE						
G23 - SPORTS WAGERING	4330021	SPORTS WAGERING	1,800,000	1,800,000	1,800,000	—
Total Collections/Income			\$1,800,000	\$1,800,000	\$1,800,000	—
TYPE						
Expenditures Source of Funding Form (BR-6)			1,800,000	1,800,000	1,800,000	—
Total Expenditures, Transfers and Carry Forwards to Next FY			\$1,800,000	\$1,800,000	\$1,800,000	—
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			—	—	—	—

Justification of Differences

Form 46054 — 254 - Fees & Self Generated Revenues

Question	Narrative Response
Explain any transfers to other appropriations.	N/A
Break out INA by Source of Funding.	N/A
Additional information or comments.	N/A

Form 46055 — 254 - Pari-Mutuel Racing Fac. Gaming Control Fund

Question	Narrative Response
Explain any transfers to other appropriations.	N/A
Break out INA by Source of Funding.	N/A
Additional information or comments.	N/A

Form 46059 — 254 - Video Draw Poker Purse Supplemental Fund

Question	Narrative Response
Explain any transfers to other appropriations.	N/A
Break out INA by Source of Funding.	N/A
Additional information or comments.	N/A

Form 46649 — 254 - Sport Wagering Purse Supplement Fund

Question	Narrative Response
Explain any transfers to other appropriations.	N/A
Break out INA by Source of Funding.	N/A
Additional information or comments.	N/A

SCHEDULE OF REQUESTED EXPENDITURES**2541 - Louisiana State Racing Commission****Travel**

FY2026-2027 Request	Description
14,834	In-State Board Members
2,500	In-State Conference and Conventions
158,977	In-State Field Travel
1,923	In-State IT Travel/Training
17,765	In-State Travel - ADM
1,023	Out-of-State Administrative
5,115	Out-of-State Board Members
9,207	Out-of-State Conference and Conventions
\$211,344	Total Travel

Operating Services

FY2026-2027 Request	Description
818	Advertising
65,933	Data Processing - Contract Services
25,886	Data Processing - Licensing Software
25,883	Dues and Subscriptions
45,586	Lab Fees
12,890	Mail, Delivery and Postage
17,442	Maintenance of Data Processing Equipment
24,330	Maintenance of Data Processing Software
1,739	Maintenance of Equipment
460	Maintenance - Pest Control
7,572	Maintenance - Waste Disposal
3,888	Miscellaneous - Includes New/Expanded Services Amount

Operating Services *(continued)*

FY2026-2027 Request	Description
34,987	Rental Equipment
176,468	Rentals - Building
9,207	Rentals - Other
2,558	Telephone - Other Communication Services
4,604	Telephone - Services
7,161	Util - Data Line/Circt
\$467,412	Total Operating Services

Supplies

FY2026-2027 Request	Description
3,655	Auto Repairs and Maintenance
2,455	Auto Supplies
11,240	Computer Supplies
3,997	Farm Supplies
255	Household Supplies
26,930	Medical Supplies Equine Dept.
30,523	Office Supplies - Includes New/Expanded Services Amount
6,618	Other Supplies - wipes, Clorox, hand sanitizers, soap, paper towels, etc.
\$85,673	Total Supplies

Professional Services

FY2026-2027 Request	Means of Financing	Description
22,347	Pari-mutuel Live Racing Facility Gaming Control Fund	
\$22,347	Court reporting services record & transcribe proceeding at commission meetings/hearings.	

Professional Services *(continued)*

FY2026-2027 Request	Means of Financing	Description
33,600	Pari-mutuel Live Racing Facility Gaming Control Fund	
\$33,600		Court reporting travel expenses & witnesses not employed by the LSRC.
26,878	Fees & Self-generated Revenues	
\$26,878		Legal services for agency matters outside OMR and General Attorneys Office purview.
7,673	Pari-mutuel Live Racing Facility Gaming Control Fund	
\$7,673		Legal services for personnel related matters.
84,398	Pari-mutuel Live Racing Facility Gaming Control Fund	
\$84,398		Professional Veterinary Services
71,610	Pari-mutuel Live Racing Facility Gaming Control Fund	
\$71,610		Upgrade of existing financial system.
\$246,506	Total Professional Services	

Other Charges

FY2026-2027 Request	Means of Financing	Description
1,200,000	Sports Wagering Purse Supplement Fund	
\$1,200,000		ACT 435 of the 2021 Regular Session - Sport Wagering Purse Funds to be disbursed as per R.S. 27:625(G)(4) - 2/3 to the licensed racing associations for Louisiana Thoroughbred Purses.
600,000	Sports Wagering Purse Supplement Fund	
\$600,000		ACT 435 of the 2021 Regular Session - Sport Wagering Purse Funds to be disbursed as per R.S. 27:625(G)(4) - 1/3 to the license racing associations for Louisiana Quarter Horse Purses.
73,040	Fees & Self-generated Revenues	
\$73,040		Co-Operative Endeavor - Quarter Horse Association Hair Testing
918,000	Pari-mutuel Live Racing Facility Gaming Control Fund	
\$918,000		Equine Specimens - Chemical and other analysis

Other Charges *(continued)*

FY2026-2027 Request	Means of Financing	Description
423,946	Fees & Self-generated Revenues	
\$423,946		Equine Specimens - Chemical and other Analysis
800,000	Fees & Self-generated Revenues	
\$800,000		Quarter Horse Breeder Awards R.S. 4:165(B)1
9,083	Fees & Self-generated Revenues	
\$9,083		Quarter Horse Off-track Breeder Awards R.S 4:218(A)1
1,363,601	Video Draw Poker Device Purse Supplement Fund	
\$1,363,601		Quarter Horse - VDPDPS Fund R.S. 27:439; 27:435(D)(4) and 27:435(B)(1)(a).
700,000	Fees & Self-generated Revenues	
\$700,000		Thoroughbred Breeder Awards R.S. 4:165(A)1
193,667	Fees & Self-generated Revenues	
\$193,667		Thoroughbred Off-track Breeder Awards R.S. 4:218(A)1
2,727,203	Video Draw Poker Device Purse Supplement Fund	
\$2,727,203		Thoroughbred - VDPDPS Fund R.S. 27:435(D)(4) and 27:437(B)(1)(a).
\$9,008,540	Total Other Charges	

Interagency Transfers

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
28,006	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$28,006		LEGISLATIVE AUDITOR	Financial Audits
332	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$332		LA PROPERTY ASSISTANCE AGENCY	GPS and property tags.

Interagency Transfers *(continued)*

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
17,303	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$17,303		STATE CIVIL SERVICE	LA State Civil Service and Comprehensive Public Training Program
187,587	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$187,587		OFFICE OF THE ATTORNEY GENERAL	Legal services - IAT Agreement
10,463	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$10,463		PRISON ENTERPRISES	Licenses application forms, prescription forms, etc.
60,918	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$60,918		DOA-ADMINISTRATIVE SUPPORT	Office of state register, LaGov HCM with payroll, LaGov SRM, dues, subscriptions, etc.
17,274	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$17,274		DOA-OFFICE OF ST PROCUREMENT	OSP ancillary services (purchasing, contractual review and RFP).
60,000	Fees & Self-generated Revenues		
\$60,000		AGRICULTURE AND FORESTRY	R.S. 4:165(D)
235,000	Fees & Self-generated Revenues		
\$235,000		HED-BOARD OF REGENTS	R.S. 4:218(A)(2) - IAT Agreement \$235,000 - OTB Pari-mutuel Handle revenues steadily dropping.
231,909	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$231,909		PUBLIC SAFETY SRVS CAFETERIA	Security Services at each track to areas like backstretch, test barn, sleeping quarters, etc.
399,676	Fees & Self-generated Revenues		
\$399,676		PUBLIC SAFETY SRVS CAFETERIA	Security Services at each track to areas like backstretch, test barn, sleeping quarters, etc.
115,665	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$115,665		DOA-OFFICE OF TECHNOLOGY SVCS	Services for LaGov HCM with Payroll, LaGov SRM, as well as, telephone and internet services.

Interagency Transfers *(continued)*

FY2026-2027 Request	Means of Financing	Receiving Agency	Description
88,137	Pari-mutuel Live Racing Facility Gaming Control Fund		
\$88,137		OFFICE OF RISK MANAGEMENT	State Insurance Coverage
\$1,452,270	Total Interagency Transfers		

Acquisitions

FY2026-2027 Request	Means of Financing	New/Replacement	Acquisition Type	Quantity	Description
30,500	Fees & Self-generated Revenues				
\$30,500		Replace	COMPUTER	10	Replacement of IT Equipment.
12,500	Fees & Self-generated Revenues				
\$12,500		Replace	LAB EQUIPMENT	2	Replacement of Equine Lab Equipment.
12,000	Fees & Self-generated Revenues				
\$12,000		Replace	OFFICE FURN	5	Office Furniture Replacement.
\$55,000	Total Acquisitions				

Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	7,348,918	(1,803,182)	5,611	47,500	—	55,000	5,653,847
STATUTORY DEDICATIONS	12,089,287	—	17,122	—	—	—	12,106,409
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$19,438,205	\$(1,803,182)	\$22,733	\$47,500	—	\$55,000	\$17,760,256

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Fees & Self-generated Revenues	7,348,918	(1,803,182)	5,611	47,500	—	55,000	5,653,847
Total:	\$7,348,918	\$(1,803,182)	\$5,611	\$47,500	—	\$55,000	\$5,653,847

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Pari-mutuel Live Racing Facility Gaming Control Fund	6,198,483	—	17,122	—	—	—	6,215,605
Sports Wagering Purse Supplement Fund	1,800,000	—	—	—	—	—	1,800,000
Video Draw Poker Device Purse Supplement Fund	4,090,804	—	—	—	—	—	4,090,804
Total:	\$12,089,287	—	\$17,122	—	—	—	\$12,106,409

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	4,453,127	(147,634)	—	35,625	—	—	4,341,118
Other Compensation	77,592	—	—	—	—	—	77,592
Related Benefits	1,903,345	(100,419)	—	11,875	—	—	1,814,801
TOTAL PERSONAL SERVICES	\$6,434,064	\$(248,053)	—	\$47,500	—	—	\$6,233,511
Travel	206,589	—	4,755	—	—	—	211,344
Operating Services	456,899	—	10,513	—	—	—	467,412
Supplies	83,750	—	1,923	—	—	—	85,673
TOTAL OPERATING EXPENSES	\$747,238	—	\$17,191	—	—	—	\$764,429
PROFESSIONAL SERVICES	\$240,964	—	\$5,542	—	—	—	\$246,506
Other Charges	10,469,359	(1,460,819)	—	—	—	—	9,008,540
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	1,452,270	—	—	—	—	—	1,452,270
TOTAL OTHER CHARGES	\$11,921,629	\$(1,460,819)	—	—	—	—	\$10,460,810
Acquisitions	94,310	(94,310)	—	—	—	55,000	55,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$94,310	\$(94,310)	—	—	—	\$55,000	\$55,000
TOTAL EXPENDITURES	\$19,438,205	\$(1,803,182)	\$22,733	\$47,500	—	\$55,000	\$17,760,256
Classified	22	(2)	—	—	—	—	20
Unclassified	67	(2)	—	—	—	—	65
TOTAL AUTHORIZED T.O. POSITIONS	89	(4)	—	—	—	—	85
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED**Form 48198 — FY26-27 Non-recurring Carryforwards****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(39,310)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(39,310)

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	(39,310)
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$(39,310)
TOTAL EXPENDITURES	\$(39,310)

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: NON-RECUR

Form 48210 — FY26-27 Non-Recurring Acquisitions and Major Repairs
Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(55,000)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(55,000)

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	(55,000)
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$(55,000)
TOTAL EXPENDITURES	\$(55,000)

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: NON-RECUR

Form 50027 — 254 - Non Recur Sup Court
Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(1,708,872)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(1,708,872)

Expenditures

	Amount
Salaries	(147,634)
Other Compensation	—
Related Benefits	(100,419)
TOTAL PERSONAL SERVICES	\$(248,053)
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	(1,460,819)
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	\$(1,460,819)
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$(1,708,872)

Positions

	FTE
Classified	(2)
Unclassified	(2)
TOTAL AUTHORIZED T.O. POSITIONS	(4)
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: INFLATION

Form 48211 — FY26-27 Standard Inflation Adjustment

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	5,611
STATUTORY DEDICATIONS	17,122
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$22,733

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	4,755
Operating Services	10,513
Supplies	1,923
TOTAL OPERATING EXPENSES	\$17,191
PROFESSIONAL SERVICES	\$5,542
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$22,733

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Continuation Budget Adjustments - Summarized

Total Agency
Request Type: COMPULSORY

Form 51338 — 254 - Compulsory Adjustments

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	47,500
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$47,500

Expenditures

	Amount
Salaries	35,625
Other Compensation	—
Related Benefits	11,875
TOTAL PERSONAL SERVICES	\$47,500
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$47,500

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Form 50875 — 254 - Acquisitions**Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	55,000
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$55,000

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	55,000
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$55,000
TOTAL EXPENDITURES	\$55,000

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

PROGRAM SUMMARY STATEMENT**2541 - Louisiana State Racing Commission****Means of Financing**

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	7,348,918	(1,803,182)	5,611	47,500	—	55,000	5,653,847
STATUTORY DEDICATIONS	12,089,287	—	17,122	—	—	—	12,106,409
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$19,438,205	\$(1,803,182)	\$22,733	\$47,500	—	\$55,000	\$17,760,256

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Fees & Self-generated Revenues	7,348,918	(1,803,182)	5,611	47,500	—	55,000	5,653,847
Total:	\$7,348,918	\$(1,803,182)	\$5,611	\$47,500	—	\$55,000	\$5,653,847

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Pari-mutuel Live Racing Facility Gaming Control Fund	6,198,483	—	17,122	—	—	—	6,215,605
Sports Wagering Purse Supplement Fund	1,800,000	—	—	—	—	—	1,800,000
Video Draw Poker Device Purse Supplement Fund	4,090,804	—	—	—	—	—	4,090,804
Total:	\$12,089,287	—	\$17,122	—	—	—	\$12,106,409

Expenditures and Positions

Description	Existing Operating Budget as of 10/02/2025	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2026-2027 Requested Continuation Level
Salaries	4,453,127	(147,634)	—	35,625	—	—	4,341,118
Other Compensation	77,592	—	—	—	—	—	77,592
Related Benefits	1,903,345	(100,419)	—	11,875	—	—	1,814,801
TOTAL PERSONAL SERVICES	\$6,434,064	\$(248,053)	—	\$47,500	—	—	\$6,233,511
Travel	206,589	—	4,755	—	—	—	211,344
Operating Services	456,899	—	10,513	—	—	—	467,412
Supplies	83,750	—	1,923	—	—	—	85,673
TOTAL OPERATING EXPENSES	\$747,238	—	\$17,191	—	—	—	\$764,429
PROFESSIONAL SERVICES	\$240,964	—	\$5,542	—	—	—	\$246,506
Other Charges	10,469,359	(1,460,819)	—	—	—	—	9,008,540
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	1,452,270	—	—	—	—	—	1,452,270
TOTAL OTHER CHARGES	\$11,921,629	\$(1,460,819)	—	—	—	—	\$10,460,810
Acquisitions	94,310	(94,310)	—	—	—	55,000	55,000
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$94,310	\$(94,310)	—	—	—	\$55,000	\$55,000
TOTAL EXPENDITURES	\$19,438,205	\$(1,803,182)	\$22,733	\$47,500	—	\$55,000	\$17,760,256
Classified	22	(2)	—	—	—	—	20
Unclassified	67	(2)	—	—	—	—	65
TOTAL AUTHORIZED T.O. POSITIONS	89	(4)	—	—	—	—	85
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM**Form 48198 — FY26-27 Non-recurring Carryforwards****2541 - Louisiana State Racing Commission****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(39,310)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(39,310)

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	(39,310)
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$(39,310)
TOTAL EXPENDITURES	\$(39,310)

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	(39,310)
Total:	\$(39,310)

Statutory Dedications

	Amount
Total:	—

Supporting Detail
Means of Financing

Description	Amount
Fees & Self-generated Revenues	(39,310)
Total:	\$(39,310)

Acquisitions

Commitment item	Name	Amount
5710250	ACQ-AUTOMOBILES	(39,310)
Total:		\$(39,310)

Form 48210 — FY26-27 Non-Recurring Acquisitions and Major Repairs**2541 - Louisiana State Racing Commission****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(55,000)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(55,000)

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	(55,000)
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$(55,000)
TOTAL EXPENDITURES	\$(55,000)

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	(55,000)
Total:	\$(55,000)

Statutory Dedications

	Amount
Total:	—

Supporting Detail
Means of Financing

Description	Amount
Fees & Self-generated Revenues	(55,000)
Total:	\$(55,000)

Acquisitions

Commitment item	Name	Amount
5710221	ACQ-COMP HARDWARE	(30,500)
5710224	ACQ-OFFICE FURN&EQP	(12,000)
5710227	ACQ-MEDICAL EQUIP	(12,500)
Total:		\$(55,000)

Form 48211 — FY26-27 Standard Inflation Adjustment**2541 - Louisiana State Racing Commission****Means of Financing**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	5,611
STATUTORY DEDICATIONS	17,122
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$22,733

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	4,755
Operating Services	10,513
Supplies	1,923
TOTAL OPERATING EXPENSES	\$17,191
PROFESSIONAL SERVICES	\$5,542
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$22,733

Positions

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	5,611
Total:	\$5,611

Statutory Dedications

	Amount
Pari-mutuel Live Racing Facility Gaming Control Fund	17,122
Total:	\$17,122

Supporting Detail**Means of Financing**

Description	Amount
Fees & Self-generated Revenues	5,611
Pari-mutuel Live Racing Facility Gaming Control Fund	17,122
Total:	\$22,733

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	400
5210015	IN-STATE TRAVEL-CONF	56
5210020	IN-STATE TRAV-FIELD	3,577
5210025	IN-STATE TRV-BD MEM	334
5210030	IN-STATE TRV-IT/TRN	43
5210050	OUT-OF-STATE TRV-ADM	23
5210055	OUT-OF-STTRV-CONF	207
5210065	OUT-OF-STTRV-BD MEM	115
Total:		\$4,755

Operating Services

Commitment item	Name	Amount
5310001	SERV-ADVERTISING	18
5310010	SERV-DUES & OTHER	583
5310012	SERV-DATA MODEL/MAP	1,483
5310013	SERV-LAB FEES	1,024
5310400	SERV-MISC	88
5330003	MAINT-PESTCONTROL	10
5330004	MAINT-GARBAGE DISP	172
5330008	MAINT-EQUIPMENT	39
5330016	MAINT-DATA PROC EQP	392
5330017	MAINT-DATA SOFTWARE	546
5340015	RENT-OPER COST-BLDG	3,968
5340020	RENT-EQUIPMENT	787
5340070	RENT-OTHER	207

Operating Services *(continued)*

Commitment item	Name	Amount
5340078	RENT-DATA-LIC SOFT	583
5350002	UTIL-DATA LINE/CIRCT	161
5350004	UTIL-TELEPHONE SERV	104
5350005	UTIL-OTHER COMM SERV	58
5350006	UTIL-MAIL/DEL/POST	290
Total:		\$10,513

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	685
5410006	SUP-COMPUTER	253
5410008	SUP-MEDICAL	606
5410015	SUP-AUTO	55
5410017	SUP-JANITORIAL	5
5410018	SUP-FARM	90
5410031	SUP-REP/MNT SUP-AUTO	82
5410400	SUP-OTHER	147
Total:		\$1,923

Professional Services

Commitment item	Name	Amount
5510005	PROF SERV-LEGAL	777
5510009	PROF SERV-VETERINARY	1,898
5510013	PROF SERV-IT	1,610
5510037	PROF SERV-OTH-TRAVEL	755
5510400	PROF SERV-OTHER	502
Total:		\$5,542

Form 50027 — 254 - Non Recur Sup Court**2541 - Louisiana State Racing Commission****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(1,708,872)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$(1,708,872)

EXPENDITURES

	Amount
Salaries	(147,634)
Other Compensation	—
Related Benefits	(100,419)
TOTAL PERSONAL SERVICES	\$(248,053)
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	(1,460,819)
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	\$(1,460,819)
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$(1,708,872)

AUTHORIZED POSITIONS

	FTE
Classified	(2)
Unclassified	(2)
TOTAL AUTHORIZED T.O. POSITIONS	(4)
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	(1,708,872)
Total:	\$(1,708,872)

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	Non Recurring Expense based on the Louisiana Supreme Court's decision on the Donovan Fremin Case
Cite performance indicators for the adjustment.	
What would the impact be if this is not funded?	N/A
Is revenue a fixed amount or can it be adjusted?	N/A
Is the expenditure of these revenues restricted?	N/A
Additional information or comments.	

Form 51338 — 254 - Compulsory Adjustments**2541 - Louisiana State Racing Commission****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	47,500
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$47,500

EXPENDITURES

	Amount
Salaries	35,625
Other Compensation	—
Related Benefits	11,875
TOTAL PERSONAL SERVICES	\$47,500
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	—
TOTAL EXPENDITURES	\$47,500

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	47,500
Total:	\$47,500

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	Market Adjustment for Classified Employees.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	Market Adjustment as prescribed by Civil Service.
Is revenue a fixed amount or can it be adjusted?	Fixed.
Is the expenditure of these revenues restricted?	Restricted to Salaries.
Additional information or comments.	

Form 50875 — 254 - Acquisitions**2541 - Louisiana State Racing Commission****MEANS OF FINANCING**

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	55,000
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	\$55,000

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	—
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	—
PROFESSIONAL SERVICES	—
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	—
Acquisitions	55,000
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	\$55,000
TOTAL EXPENDITURES	\$55,000

AUTHORIZED POSITIONS

	FTE
Classified	—
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Fees and Self-Generated

	Amount
Fees & Self-generated Revenues	55,000
Total:	\$55,000

Statutory Dedications

	Amount
Total:	—

Question	Narrative Response
Explain the need for this request.	Replacement of IT Equipment, Equine Lab Equipment and Office Furniture.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	N/A
Is revenue a fixed amount or can it be adjusted?	N/A
Is the expenditure of these revenues restricted?	N/A
Additional information or comments.	



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Technical and Other Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	7,348,918	(1,695,071)	—	5,653,847
STATUTORY DEDICATIONS	12,089,287	17,122	—	12,106,409
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$19,438,205	\$(1,677,949)	—	\$17,760,256
Salaries	4,453,127	(112,009)	—	4,341,118
Other Compensation	77,592	—	—	77,592
Related Benefits	1,903,345	(88,544)	—	1,814,801
TOTAL PERSONAL SERVICES	\$6,434,064	\$(200,553)	—	\$6,233,511
Travel	206,589	4,755	—	211,344
Operating Services	456,899	10,513	—	467,412
Supplies	83,750	1,923	—	85,673
TOTAL OPERATING EXPENSES	\$747,238	\$17,191	—	\$764,429
PROFESSIONAL SERVICES	\$240,964	\$5,542	—	\$246,506
Other Charges	10,469,359	(1,460,819)	—	9,008,540
Debt Service	—	—	—	—
Interagency Transfers	1,452,270	—	—	1,452,270
TOTAL OTHER CHARGES	\$11,921,629	\$(1,460,819)	—	\$10,460,810
Acquisitions	94,310	(39,310)	—	55,000
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$94,310	\$(39,310)	—	\$55,000
TOTAL EXPENDITURES	\$19,438,205	\$(1,677,949)	—	\$17,760,256
Classified	22	(2)	—	20
Unclassified	67	(2)	—	65
TOTAL AUTHORIZED T.O. POSITIONS	89	(4)	—	85
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—

PROGRAM BREAKOUT

Means of Financing	Requested in this Adjustment Package	2541 Louisiana State Racing Commission
STATE GENERAL FUND (Direct)	—	—
STATE GENERAL FUND BY:	—	—
INTERAGENCY TRANSFERS	—	—
FEES & SELF-GENERATED	—	—
STATUTORY DEDICATIONS	—	—
FEDERAL FUNDS	—	—
TOTAL MEANS OF FINANCING	—	—
Salaries	—	—
Other Compensation	—	—
Related Benefits	—	—
TOTAL SALARIES	—	—
Travel	—	—
Operating Services	—	—
Supplies	—	—
TOTAL OPERATING EXPENSES	—	—
PROFESSIONAL SERVICES	—	—
Other Charges	—	—
Debt Service	—	—
Interagency Transfers	—	—
TOTAL OTHER CHARGES	—	—
Acquisitions	—	—
Major Repairs	—	—
TOTAL ACQ. & MAJOR REPAIRS	—	—
TOTAL EXPENDITURES & REQUEST	—	—
Classified	—	—
Unclassified	—	—
TOTAL AUTHORIZED T.O. POSITIONS	—	—
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—

PROGRAM SUMMARY STATEMENT

2541 - Louisiana State Racing Commission

Means of Financing	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in this Adjustment Package	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	7,348,918	(1,695,071)	—	5,653,847
STATUTORY DEDICATIONS	12,089,287	17,122	—	12,106,409
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	\$19,438,205	\$(1,677,949)	—	\$17,760,256
Salaries	4,453,127	(112,009)	—	4,341,118
Other Compensation	77,592	—	—	77,592
Related Benefits	1,903,345	(88,544)	—	1,814,801
TOTAL PERSONAL SERVICES	\$6,434,064	\$(200,553)	—	\$6,233,511
Travel	206,589	4,755	—	211,344
Operating Services	456,899	10,513	—	467,412
Supplies	83,750	1,923	—	85,673
TOTAL OPERATING EXPENSES	\$747,238	\$17,191	—	\$764,429
PROFESSIONAL SERVICES	\$240,964	\$5,542	—	\$246,506
Other Charges	10,469,359	(1,460,819)	—	9,008,540
Debt Service	—	—	—	—
Interagency Transfers	1,452,270	—	—	1,452,270
TOTAL OTHER CHARGES	\$11,921,629	\$(1,460,819)	—	\$10,460,810
Acquisitions	94,310	(39,310)	—	55,000
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$94,310	\$(39,310)	—	\$55,000
TOTAL EXPENDITURES	\$19,438,205	\$(1,677,949)	—	\$17,760,256
Classified	22	(2)	—	20
Unclassified	67	(2)	—	65
TOTAL AUTHORIZED T.O. POSITIONS	89	(4)	—	85
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—

New or Expanded Requests

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	7,348,918	(1,695,071)	—	—	5,653,847
STATUTORY DEDICATIONS	12,089,287	17,122	—	—	12,106,409
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$19,438,205	\$(1,677,949)	—	—	\$17,760,256
Salaries	4,453,127	(112,009)	—	—	4,341,118
Other Compensation	77,592	—	—	—	77,592
Related Benefits	1,903,345	(88,544)	—	—	1,814,801
TOTAL PERSONAL SERVICES	\$6,434,064	\$(200,553)	—	—	\$6,233,511
Travel	206,589	4,755	—	—	211,344
Operating Services	456,899	10,513	—	—	467,412
Supplies	83,750	1,923	—	—	85,673
TOTAL OPERATING EXPENSES	\$747,238	\$17,191	—	—	\$764,429
PROFESSIONAL SERVICES	\$240,964	\$5,542	—	—	\$246,506
Other Charges	10,469,359	(1,460,819)	—	—	9,008,540
Debt Service	—	—	—	—	—
Interagency Transfers	1,452,270	—	—	—	1,452,270
TOTAL OTHER CHARGES	\$11,921,629	\$(1,460,819)	—	—	\$10,460,810
Acquisitions	94,310	(39,310)	—	—	55,000
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$94,310	\$(39,310)	—	—	\$55,000
TOTAL EXPENDITURES	\$19,438,205	\$(1,677,949)	—	—	\$17,760,256
Classified	22	(2)	—	—	20
Unclassified	67	(2)	—	—	65
TOTAL AUTHORIZED T.O. POSITIONS	89	(4)	—	—	85
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Fees & Self-generated Revenues	7,348,918	(1,695,071)	—	—	5,653,847
Total:	\$7,348,918	\$(1,695,071)	—	—	\$5,653,847

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Pari-mutuel Live Racing Facility Gaming Control Fund	6,198,483	17,122	—	—	6,215,605
Sports Wagering Purse Supplement Fund	1,800,000	—	—	—	1,800,000
Video Draw Poker Device Purse Supplement Fund	4,090,804	—	—	—	4,090,804
Total:	\$12,089,287	\$17,122	—	—	\$12,106,409

PROGRAM SUMMARY STATEMENT

2541 - Louisiana State Racing Commission

Means of Financing and Expenditures	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	7,348,918	(1,695,071)	—	—	5,653,847
STATUTORY DEDICATIONS	12,089,287	17,122	—	—	12,106,409
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$19,438,205	\$(1,677,949)	—	—	\$17,760,256
Salaries	4,453,127	(112,009)	—	—	4,341,118
Other Compensation	77,592	—	—	—	77,592
Related Benefits	1,903,345	(88,544)	—	—	1,814,801
TOTAL PERSONAL SERVICES	\$6,434,064	\$(200,553)	—	—	\$6,233,511
Travel	206,589	4,755	—	—	211,344
Operating Services	456,899	10,513	—	—	467,412
Supplies	83,750	1,923	—	—	85,673
TOTAL OPERATING EXPENSES	\$747,238	\$17,191	—	—	\$764,429
PROFESSIONAL SERVICES	\$240,964	\$5,542	—	—	\$246,506
Other Charges	10,469,359	(1,460,819)	—	—	9,008,540
Debt Service	—	—	—	—	—
Interagency Transfers	1,452,270	—	—	—	1,452,270
TOTAL OTHER CHARGES	\$11,921,629	\$(1,460,819)	—	—	\$10,460,810
Acquisitions	94,310	(39,310)	—	—	55,000
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$94,310	\$(39,310)	—	—	\$55,000
TOTAL EXPENDITURES	\$19,438,205	\$(1,677,949)	—	—	\$17,760,256
Classified	22	(2)	—	—	20
Unclassified	67	(2)	—	—	65
TOTAL AUTHORIZED T.O. POSITIONS	89	(4)	—	—	85
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Fees & Self-generated Revenues	7,348,918	(1,695,071)	—	—	5,653,847
Total:	\$7,348,918	\$(1,695,071)	—	—	\$5,653,847

Statutory Dedications

Description	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustment	FY2026-2027 Requested in Technical/Other Package	FY2026-2027 Requested New/Expanded	FY2026-2027 Requested Realignment
Pari-mutuel Live Racing Facility Gaming Control Fund	6,198,483	17,122	—	—	6,215,605
Sports Wagering Purse Supplement Fund	1,800,000	—	—	—	1,800,000
Video Draw Poker Device Purse Supplement Fund	4,090,804	—	—	—	4,090,804
Total:	\$12,089,287	\$17,122	—	—	\$12,106,409



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Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	6,079,301	7,348,918	(1,695,071)	—	—	5,653,847	(1,695,071)
STATUTORY DEDICATIONS	12,063,431	12,089,287	17,122	—	—	12,106,409	17,122
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$18,142,732	\$19,438,205	\$(1,677,949)	—	—	\$17,760,256	\$(1,677,949)

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Pari-mutuel Live Racing Facility Gaming Control Fund	6,172,627	6,198,483	17,122	—	—	6,215,605	17,122
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	—	—	—	1,800,000	—
Video Draw Poker Device Purse Supplement Fund	4,090,804	4,090,804	—	—	—	4,090,804	—
Total:	\$12,063,431	\$12,089,287	\$17,122	—	—	\$12,106,409	\$17,122

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	4,123,782	4,453,127	(112,009)	—	—	4,341,118	(112,009)
Other Compensation	235,509	77,592	—	—	—	77,592	—
Related Benefits	1,611,395	1,903,345	(88,544)	—	—	1,814,801	(88,544)
TOTAL PERSONAL SERVICES	\$5,970,686	\$6,434,064	\$(200,553)	—	—	\$6,233,511	\$(200,553)
Travel	273,465	206,589	4,755	—	—	211,344	4,755
Operating Services	391,242	456,899	10,513	—	—	467,412	10,513
Supplies	66,900	83,750	1,923	—	—	85,673	1,923
TOTAL OPERATING EXPENSES	\$731,608	\$747,238	\$17,191	—	—	\$764,429	\$17,191
PROFESSIONAL SERVICES	\$171,346	\$240,964	\$5,542	—	—	\$246,506	\$5,542
Other Charges	10,084,151	10,469,359	(1,460,819)	—	—	9,008,540	(1,460,819)
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	1,097,668	1,452,270	—	—	—	1,452,270	—
TOTAL OTHER CHARGES	\$11,181,818	\$11,921,629	\$(1,460,819)	—	—	\$10,460,810	\$(1,460,819)
Acquisitions	87,275	94,310	(39,310)	—	—	55,000	(39,310)
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$87,275	\$94,310	\$(39,310)	—	—	\$55,000	\$(39,310)
TOTAL EXPENDITURES	\$18,142,732	\$19,438,205	\$(1,677,949)	—	—	\$17,760,256	\$(1,677,949)
Classified	22	22	(2)	—	—	20	(2)
Unclassified	67	67	(2)	—	—	65	(2)
TOTAL AUTHORIZED T.O. POSITIONS	89	89	(4)	—	—	85	(4)
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—

PROGRAM SUMMARY STATEMENT

2541 - Louisiana State Racing Commission

Means of Financing

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	6,079,301	7,348,918	(1,695,071)	—	—	5,653,847	(1,695,071)
STATUTORY DEDICATIONS	12,063,431	12,089,287	17,122	—	—	12,106,409	17,122
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	\$18,142,732	\$19,438,205	\$(1,677,949)	—	—	\$17,760,256	\$(1,677,949)

Statutory Dedications

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Pari-mutuel Live Racing Facility Gaming Control Fund	6,172,627	6,198,483	17,122	—	—	6,215,605	17,122
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	—	—	—	1,800,000	—
Video Draw Poker Device Purse Supplement Fund	4,090,804	4,090,804	—	—	—	4,090,804	—
Total:	\$12,063,431	\$12,089,287	\$17,122	—	—	\$12,106,409	\$17,122

Expenditures and Positions

Description	FY2024-2025 Actuals	Existing Operating Budget as of 10/02/2025	FY2026-2027 Requested Continuation Adjustments	FY2026-2027 Requested in Technical/Other Adjustments	FY2026-2027 Requested New or Expanded Adjustments	FY2026-2027 Total Request	Over/Under EOB
Salaries	4,123,782	4,453,127	(112,009)	—	—	4,341,118	(112,009)
Other Compensation	235,509	77,592	—	—	—	77,592	—
Related Benefits	1,611,395	1,903,345	(88,544)	—	—	1,814,801	(88,544)
TOTAL PERSONAL SERVICES	\$5,970,686	\$6,434,064	\$(200,553)	—	—	\$6,233,511	\$(200,553)
Travel	273,465	206,589	4,755	—	—	211,344	4,755
Operating Services	391,242	456,899	10,513	—	—	467,412	10,513
Supplies	66,900	83,750	1,923	—	—	85,673	1,923
TOTAL OPERATING EXPENSES	\$731,608	\$747,238	\$17,191	—	—	\$764,429	\$17,191
PROFESSIONAL SERVICES	\$171,346	\$240,964	\$5,542	—	—	\$246,506	\$5,542
Other Charges	10,084,151	10,469,359	(1,460,819)	—	—	9,008,540	(1,460,819)
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	1,097,668	1,452,270	—	—	—	1,452,270	—
TOTAL OTHER CHARGES	\$11,181,818	\$11,921,629	\$(1,460,819)	—	—	\$10,460,810	\$(1,460,819)
Acquisitions	87,275	94,310	(39,310)	—	—	55,000	(39,310)
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	\$87,275	\$94,310	\$(39,310)	—	—	\$55,000	\$(39,310)
TOTAL EXPENDITURES	\$18,142,732	\$19,438,205	\$(1,677,949)	—	—	\$17,760,256	\$(1,677,949)
Classified	22	22	(2)	—	—	20	(2)
Unclassified	67	67	(2)	—	—	65	(2)
TOTAL AUTHORIZED T.O. POSITIONS	89	89	(4)	—	—	85	(4)
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—	—	—



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Addenda

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA

Childrens Budget

Department Summary

CHILD - DS

Fiscal Year 2026 - 2027

Report Date: 10/31/25

Service Number	Service Name	Agency Number	Agency Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
			Total:	\$0	\$0	\$0	\$0	\$0	\$0	0

Service Number	Service Name	Program Number	Program Name	General Fund	IAT	Self Generated	Stat Deds	Federal Funds	Total Funds	Positions
			Total:	\$0	\$0	\$0	\$0	\$0	\$0	0

STATE OF LOUISIANA
Childrens Budget
by Agency/Program and Service

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA
Childrens Budget
Narrative

CHILD2
Fiscal Year 2026 - 2027
Report Date: 10/31/25

Form ID:

Form Description:

Service:

Question and Narrative Response

Agency: 254 LOUISIANA RACING COMMISSION

STATE OF LOUISIANA
Sunset Review

SUNSET1
Fiscal Year 2026 - 2027
Report Date: 10/31/25

INFORMATION TECHNOLOGY

LA STATE RACING COMMISSION

Louisiana State Racing Commission

Fiscal Year 2026 - 2027

AFS # 01-254

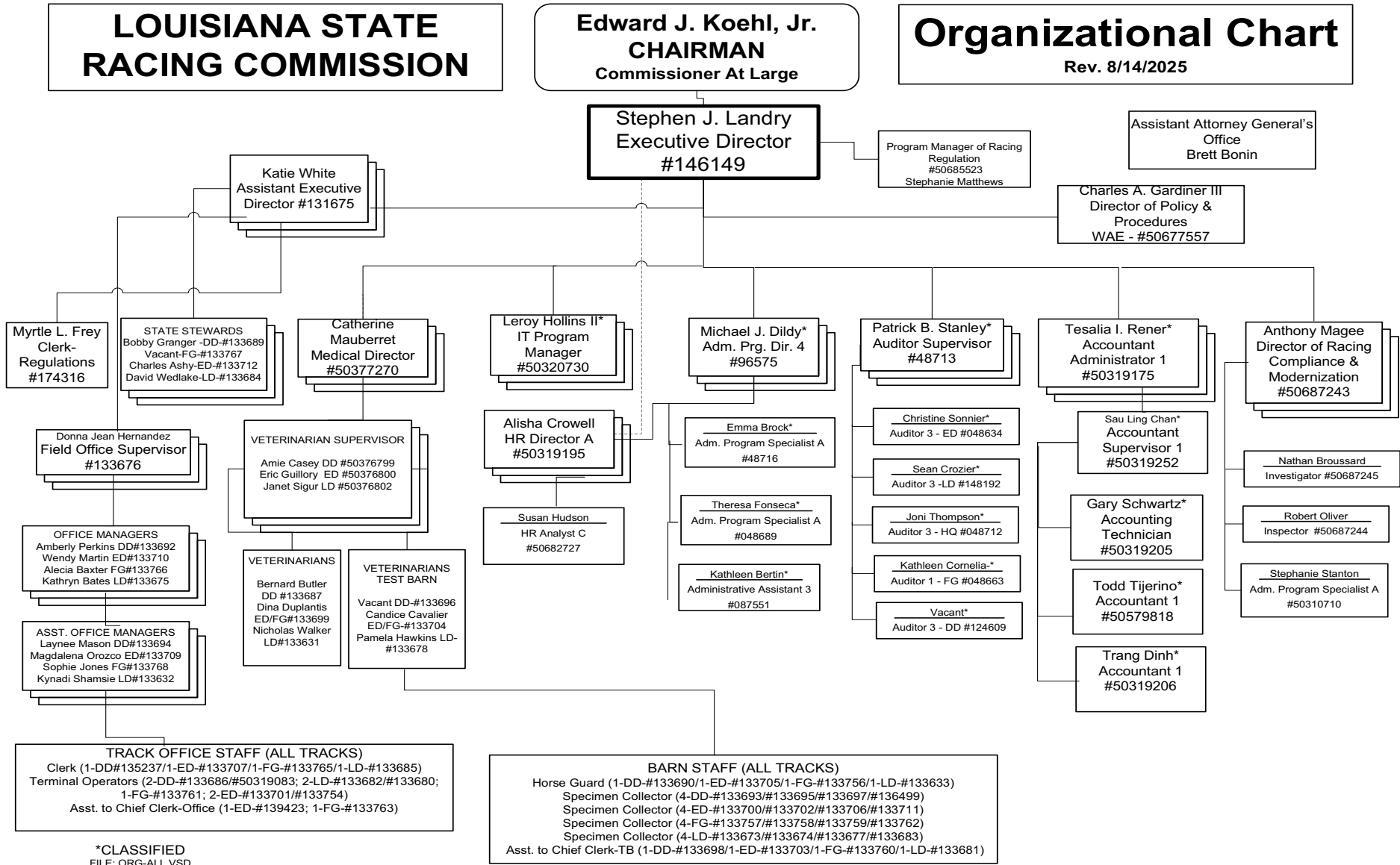
IT-0 PACKAGE

DEPARTMENT	PRIOR YEAR ACTUAL 2024-2025	OPERATING BUDGET 2025-2026
MEANS OF FINANCING		
STATE GENERAL FUND (Direct)		
INTERAGENCY TRANSFERS		
FEES & SELF-GENERATED REVENUES	\$71,960	\$55,000
STATUTORY DEDICATIONS	\$273,911	\$307,564
FEDERAL FUNDS		
TOTAL MEANS OF FINANCING	\$345,871	\$362,564

EXPENDITURES AND REQUESTS		
PERSONAL SERVICES		
Salaries	\$106,454	\$109,658
Other Compensation		
Related Benefits	\$53,755	\$47,452
TOTAL PERSONAL SERVICES	\$160,209	\$157,110
OPERATING EXPENSES		
Software Licensing	\$16,425	\$25,303
Software Maintenance	\$16,701	\$23,784
Hardware Rentals, Leases, or Financing	\$0	\$0
Hardware Maintenance	\$11,023	\$17,050
Data Lines and Circuits	\$0	\$7,000
Contract Services	\$55,665	\$64,450
Travel	\$4,055	\$1,880
Supplies	\$9,833	\$10,987
Other (Specify)	\$0	\$0
TOTAL OPERATING EXPENSES	\$113,702	\$150,454
TOTAL PROFESSIONAL SERVICES		
ACQUISITIONS AND MAJOR REPAIRS		
Hardware Acquisitions	\$71,960	\$55,000
Major Repairs		
TOTAL ACQUISITIONS & MAJOR REPAIRS	\$71,960	\$55,000
TOTAL EXPENDITURES AND REQUESTS	\$345,871	\$362,564

TOTAL IT FULL-TIME EQUIVALENTS						
Job Function	Worker Type			Worker Type		
	<i>Perm IT</i> <i>T.O.</i>	<i>Other</i>	<i>Contract</i>	<i>Perm IT</i> <i>T.O.</i>	<i>Other</i>	<i>Contract</i>
Infrastructure						
Application Development			1.00			1.00
Management/Administration	1.00				1.00	
Vacant						
TOTAL FTEs by Worker Type	1.00	0.00	1.00	0.00	1.00	1.00
TOTAL FTEs by Year	2.00			2.00		

GENERAL ADDENDA



SR-0
(8/18)

LOUISIANA STATE RACING COMMISSION

SUNSET REVIEW

Agency Schedule # 01-254

Fiscal Year 2026-2027

BRS-0

SUNSET REVIEW BUDGET REQUEST SUPPLEMENT

Fiscal Year Ending June 30, 2027

NAME OF DEPARTMENT:	EXECUTIVE DEPARTMENT	ADDRESS:	320 NORTH CARROLLTON AVENUE SUITE 2-B NEW ORLEANS, LOUISIANA
BUDGET UNIT:	LOUISIANA STATE RACING COMMISSION		
SCHEDULE NO.:	01-254	ZIP CODE:	70119-5100
FAX NO.:	(504) 483-4898	TEL. NO.:	(504) 483-4000

To the Office of Planning and Budget: The accompanying forms, statements and explanation comprise 2 pages numbered 1 to 2 has been approved by me. I hereby certify that the statements and figures on the accompanying forms are true and correct.

HEAD OF DEPARTMENT: _____
JEFF LANDRY

TITLE: GOVERNOR

HEAD OF BUDGET UNIT:  _____
STEPHEN J. LANDRY

TITLE: EXECUTIVE DIRECTOR

DATE: October 29, 2025

LEGISLATIVELY AUTHORIZED ACTIVITIES CURRENTLY UNFUNDED
 Agency: Executive Department Program: Louisiana State Racing Commission

SRBRA
 (8/18)

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
NOT APPLICABLE				GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
				GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0

ACTIVITY	LEGAL CITATION AND YEAR	IF FUNDED IN PAST, WHEN AND WHY WAS FUNDING ELIMINATED	FUNDING REQUESTED IN PRIOR YEARS?	ESTIMATED COST BY MEANS OF FINANCE	FIRST YEAR COST	SECOND YEAR COST
				GENERAL FUND (DIRECT)		
				GENERAL FUND BY:		
				INTERAGENCY TRANSFER		
				FEES & SELF-GENERATED		
				STATUTORY DEDICATION		
				FEDERAL		
				TOTAL	\$0	\$0



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