

**STATE OF LOUISIANA**  
**Means of Finance Summary**  
**Enacted**

| Means of Financing:                       | PY Actuals<br>FY23 - 24 | Enacted<br>FY24 - 25 | EOB as of<br>12/01/24 | Continuation<br>FY25 - 26 | Enacted<br>FY25 - 26 | Enacted<br>Over/(Under)<br>EOB | %<br>Change    |
|---|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------------|
| STATE GENERAL FUND (Direct)               | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |                |
| INTERAGENCY TRANSFERS                     | \$493,883               | \$515,000            | \$515,000             | \$516,866                 | \$515,000            | \$0                            | 0%             |
| FEES & SELF-GENERATED                     | \$109,371,252           | \$118,637,147        | \$122,829,667         | \$124,121,568             | \$133,684,770        | \$10,855,103                   | 8.84%          |
| STATUTORY DEDICATIONS                     | \$557,914               | \$557,914            | \$557,914             | \$559,187                 | \$557,914            | \$0                            | 0%             |
| FEDERAL FUNDS                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$110,423,050</b>    | <b>\$119,710,061</b> | <b>\$123,902,581</b>  | <b>\$125,197,621</b>      | <b>\$134,757,684</b> | <b>\$10,855,103</b>            | <b>8.76%</b>   |
| Classified                                | 713                     | 713                  | 713                   | 713                       | 712                  | (1)                            | (0.14%)        |
| Unclassified                              | 11                      | 11                   | 11                    | 11                        | 11                   | 0                              | 0%             |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>724</b>              | <b>724</b>           | <b>724</b>            | <b>724</b>                | <b>723</b>           | <b>(1)</b>                     | <b>(0.14%)</b> |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>15</b>               | <b>15</b>            | <b>15</b>             | <b>15</b>                 | <b>15</b>            | <b>0</b>                       | <b>0%</b>      |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>6</b>                | <b>6</b>             | <b>6</b>              | <b>6</b>                  | <b>6</b>             | <b>0</b>                       | <b>0%</b>      |
| <b>POSITIONS</b>                          | <b>745</b>              | <b>745</b>           | <b>745</b>            | <b>745</b>                | <b>744</b>           | <b>(1)</b>                     | <b>(0%)</b>    |

**STATE OF LOUISIANA**  
**Means of Finance Summary - Agency**  
**Enacted**

**440 - Office of Revenue**

| Means of Financing:                       | PY Actuals<br>FY23 - 24 | Enacted<br>FY24 - 25 | EOB as of<br>12/01/24 | Continuation<br>FY25 - 26 | Enacted<br>FY25 - 26 | Enacted<br>Over/(Under)<br>EOB | %<br>Change    |
|---|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------------|
| STATE GENERAL FUND (Direct)               | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |                |
| INTERAGENCY TRANSFERS                     | \$493,883               | \$515,000            | \$515,000             | \$516,866                 | \$515,000            | \$0                            | 0%             |
| FEES & SELF-GENERATED                     | \$109,371,252           | \$118,637,147        | \$122,829,667         | \$124,121,568             | \$133,684,770        | \$10,855,103                   | 8.84%          |
| STATUTORY DEDICATIONS                     | \$557,914               | \$557,914            | \$557,914             | \$559,187                 | \$557,914            | \$0                            | 0%             |
| FEDERAL FUNDS                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$110,423,050</b>    | <b>\$119,710,061</b> | <b>\$123,902,581</b>  | <b>\$125,197,621</b>      | <b>\$134,757,684</b> | <b>\$10,855,103</b>            | <b>8.76%</b>   |
| Classified                                | 713                     | 713                  | 713                   | 713                       | 712                  | (1)                            | (0.14%)        |
| Unclassified                              | 11                      | 11                   | 11                    | 11                        | 11                   | 0                              | 0%             |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>724</b>              | <b>724</b>           | <b>724</b>            | <b>724</b>                | <b>723</b>           | <b>(1)</b>                     | <b>(0.14%)</b> |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>15</b>               | <b>15</b>            | <b>15</b>             | <b>15</b>                 | <b>15</b>            | <b>0</b>                       | <b>0%</b>      |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>6</b>                | <b>6</b>             | <b>6</b>              | <b>6</b>                  | <b>6</b>             | <b>0</b>                       | <b>0%</b>      |
| <b>POSITIONS</b>                          | <b>745</b>              | <b>745</b>           | <b>745</b>            | <b>745</b>                | <b>744</b>           | <b>(1)</b>                     | <b>(0%)</b>    |

**STATE OF LOUISIANA**  
**Means of Finance Summary - Program**  
**Enacted**

**4401 - Tax Collection**

| Means of Financing:                       | PY Actuals<br>FY23 - 24 | Enacted<br>FY24 - 25 | EOB as of<br>12/01/24 | Continuation<br>FY25 - 26 | Enacted<br>FY25 - 26 | Enacted<br>Over/(Under)<br>EOB | % Change       |
|---|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------------|
| STATE GENERAL FUND (Direct)               | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |                |
| INTERAGENCY TRANSFERS                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| FEES & SELF-GENERATED                     | \$100,438,847           | \$107,621,947        | \$111,721,899         | \$111,891,890             | \$121,616,659        | \$9,894,760                    | 8.86%          |
| STATUTORY DEDICATIONS                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| FEDERAL FUNDS                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$100,438,847</b>    | <b>\$107,621,947</b> | <b>\$111,721,899</b>  | <b>\$111,891,890</b>      | <b>\$121,616,659</b> | <b>\$9,894,760</b>             | <b>8.86%</b>   |
| Classified                                | 626                     | 626                  | 626                   | 626                       | 625                  | (1)                            | (0.16%)        |
| Unclassified                              | 10                      | 10                   | 10                    | 10                        | 10                   | 0                              | 0%             |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>636</b>              | <b>636</b>           | <b>636</b>            | <b>636</b>                | <b>635</b>           | <b>(1)</b>                     | <b>(0.16%)</b> |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>15</b>               | <b>15</b>            | <b>15</b>             | <b>15</b>                 | <b>15</b>            | <b>0</b>                       | <b>0%</b>      |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>5</b>                | <b>5</b>             | <b>5</b>              | <b>5</b>                  | <b>5</b>             | <b>0</b>                       | <b>0%</b>      |
| <b>POSITIONS</b>                          | <b>656</b>              | <b>656</b>           | <b>656</b>            | <b>656</b>                | <b>655</b>           | <b>(1)</b>                     | <b>(0%)</b>    |

**STATE OF LOUISIANA**  
**Means of Finance Summary - Program**  
**Enacted**

**4403 - Alcohol and Tobacco Control**

| Means of Financing:                       | PY Actuals<br>FY23 - 24 | Enacted<br>FY24 - 25 | EOB as of<br>12/01/24 | Continuation<br>FY25 - 26 | Enacted<br>FY25 - 26 | Enacted<br>Over/(Under)<br>EOB | % Change      |
|---|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|---------------|
| STATE GENERAL FUND (Direct)               | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%            |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |               |
| INTERAGENCY TRANSFERS                     | \$493,883               | \$515,000            | \$515,000             | \$516,866                 | \$515,000            | \$0                            | 0%            |
| FEES & SELF-GENERATED                     | \$6,819,921             | \$8,268,360          | \$8,360,928           | \$9,535,862               | \$9,383,233          | \$1,022,305                    | 12.23%        |
| STATUTORY DEDICATIONS                     | \$557,914               | \$557,914            | \$557,914             | \$559,187                 | \$557,914            | \$0                            | 0%            |
| FEDERAL FUNDS                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%            |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$7,871,718</b>      | <b>\$9,341,274</b>   | <b>\$9,433,842</b>    | <b>\$10,611,915</b>       | <b>\$10,456,147</b>  | <b>\$1,022,305</b>             | <b>10.84%</b> |
| Classified                                | 67                      | 67                   | 67                    | 67                        | 67                   | 0                              | 0%            |
| Unclassified                              | 1                       | 1                    | 1                     | 1                         | 1                    | 0                              | 0%            |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>68</b>               | <b>68</b>            | <b>68</b>             | <b>68</b>                 | <b>68</b>            | <b>0</b>                       | <b>0%</b>     |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>     |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>1</b>                | <b>1</b>             | <b>1</b>              | <b>1</b>                  | <b>1</b>             | <b>0</b>                       | <b>0%</b>     |
| <b>POSITIONS</b>                          | <b>69</b>               | <b>69</b>            | <b>69</b>             | <b>69</b>                 | <b>69</b>            | <b>0</b>                       | <b>0%</b>     |

**STATE OF LOUISIANA**  
**Means of Finance Summary - Program**  
**Enacted**

**4404 - Office of Charitable Gaming**

| Means of Financing:                       | PY Actuals<br>FY23 - 24 | Enacted<br>FY24 - 25 | EOB as of<br>12/01/24 | Continuation<br>FY25 - 26 | Enacted<br>FY25 - 26 | Enacted<br>Over/(Under)<br>EOB | % Change       |
|---|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------------|
| STATE GENERAL FUND (Direct)               | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |                |
| INTERAGENCY TRANSFERS                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| FEES & SELF-GENERATED                     | \$2,112,485             | \$2,746,840          | \$2,746,840           | \$2,693,816               | \$2,684,878          | (\$61,962)                     | (2.26%)        |
| STATUTORY DEDICATIONS                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| FEDERAL FUNDS                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$2,112,485</b>      | <b>\$2,746,840</b>   | <b>\$2,746,840</b>    | <b>\$2,693,816</b>        | <b>\$2,684,878</b>   | <b>(\$61,962)</b>              | <b>(2.26%)</b> |
| Classified                                | 20                      | 20                   | 20                    | 20                        | 20                   | 0                              | 0%             |
| Unclassified                              | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%             |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>20</b>               | <b>20</b>            | <b>20</b>             | <b>20</b>                 | <b>20</b>            | <b>0</b>                       | <b>0%</b>      |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>      |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>      |
| <b>POSITIONS</b>                          | <b>20</b>               | <b>20</b>            | <b>20</b>             | <b>20</b>                 | <b>20</b>            | <b>0</b>                       | <b>0%</b>      |

**STATE OF LOUISIANA**  
**Adjustments Report**  
**Enacted**

| GEN. FUND  | I.A.T.           | SELF-GEN.            | STAT. DED.       | FEDERAL    | TOTAL                | T.O.       | DESCRIPTION               |
|------------|------------------|----------------------|------------------|------------|----------------------|------------|---------------------------|
| \$0        | \$515,000        | \$122,829,667        | \$557,914        | \$0        | \$123,902,581        | 724        | Existing Operating Budget |
| \$0        | \$0              | \$9,781,253          | \$23,461         | \$0        | \$9,804,714          | (1)        | Statewide Adjustments     |
| \$0        | \$0              | \$1,073,850          | (\$23,461)       | \$0        | \$1,050,389          | 0          | Other Adjustments         |
| <b>\$0</b> | <b>\$515,000</b> | <b>\$133,684,770</b> | <b>\$557,914</b> | <b>\$0</b> | <b>\$134,757,684</b> | <b>723</b> | <b>Total</b>              |

**Statewide Adjustments**

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

**STATE OF LOUISIANA**  
**Adjustments Report**  
**Enacted**

**Other Adjustments**

| GEN. FUND  | I.A.T.     | SELF-GEN.          | STAT. DED.        | FEDERAL    | TOTAL              | T.O.     | DESCRIPTION   |
|------------|------------|--------------------|-------------------|------------|--------------------|----------|---|
| \$0        | \$0        | \$1,073,850        | \$0               | \$0        | \$1,073,850        | 0        | Increases in funding provided to the Board of Tax Appeals for their Administrative Program in accordance with established IAT agreements. |
| \$0        | \$0        | \$0                | (\$23,461)        | \$0        | (\$23,461)         | 0        | Reduces expenditures from the Tobacco Regulation Enforcement Fund in order to balance the available amount of revenue in the fund.        |
| <b>\$0</b> | <b>\$0</b> | <b>\$1,073,850</b> | <b>(\$23,461)</b> | <b>\$0</b> | <b>\$1,050,389</b> | <b>0</b> | <b>Total</b>  |

**STATE OF LOUISIANA**  
**Adjustments Report - Agency**  
**Enacted**

**440 - Office of Revenue**

| GEN. FUND  | I.A.T.           | SELF-GEN.            | STAT. DED.       | FEDERAL    | TOTAL                | T.O.       | DESCRIPTION                                |
|------------|------------------|----------------------|------------------|------------|----------------------|------------|--|
| \$0        | \$515,000        | \$122,829,667        | \$557,914        | \$0        | \$123,902,581        | 724        | Existing Operating Budget as of 12/01/2024 |
| \$0        | \$0              | \$9,781,253          | \$23,461         | \$0        | \$9,804,714          | (1)        | Statewide Adjustments                      |
| \$0        | \$0              | \$1,073,850          | (\$23,461)       | \$0        | \$1,050,389          | 0          | Other Adjustments                          |
| <b>\$0</b> | <b>\$515,000</b> | <b>\$133,684,770</b> | <b>\$557,914</b> | <b>\$0</b> | <b>\$134,757,684</b> | <b>723</b> | <b>Total</b>                               |

**Statewide Adjustments**

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

**STATE OF LOUISIANA**  
**Adjustments Report - Agency**  
**Enacted**

**440 - Office of Revenue**

**Other Adjustments**

| GEN. FUND  | I.A.T.     | SELF-GEN.          | STAT. DED.        | FEDERAL    | TOTAL              | T.O.     | DESCRIPTION   |
|------------|------------|--------------------|-------------------|------------|--------------------|----------|---|
| \$0        | \$0        | \$1,073,850        | \$0               | \$0        | \$1,073,850        | 0        | Increases in funding provided to the Board of Tax Appeals for their Administrative Program in accordance with established IAT agreements. |
| \$0        | \$0        | \$0                | (\$23,461)        | \$0        | (\$23,461)         | 0        | Reduces expenditures from the Tobacco Regulation Enforcement Fund in order to balance the available amount of revenue in the fund.        |
| <b>\$0</b> | <b>\$0</b> | <b>\$1,073,850</b> | <b>(\$23,461)</b> | <b>\$0</b> | <b>\$1,050,389</b> | <b>0</b> | <b>Total</b>  |

**STATE OF LOUISIANA**  
**Adjustments Report - Program**  
**Enacted**

**4401 - Tax Collection**

| GEN. FUND  | I.A.T.     | SELF-GEN.            | STAT. DED. | FEDERAL    | TOTAL                | T.O.       | DESCRIPTION                                |
|------------|------------|----------------------|------------|------------|----------------------|------------|--|
| \$0        | \$0        | \$111,721,899        | \$0        | \$0        | \$111,721,899        | 636        | Existing Operating Budget as of 12/01/2024 |
| \$0        | \$0        | \$8,820,910          | \$0        | \$0        | \$8,820,910          | (1)        | Statewide Adjustments                      |
| \$0        | \$0        | \$1,073,850          | \$0        | \$0        | \$1,073,850          | 0          | Other Adjustments                          |
| <b>\$0</b> | <b>\$0</b> | <b>\$121,616,659</b> | <b>\$0</b> | <b>\$0</b> | <b>\$121,616,659</b> | <b>635</b> | <b>Total</b>                               |

**Statewide Adjustments**

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

**STATE OF LOUISIANA**  
**Adjustments Report - Program**  
**Enacted**

**4401 - Tax Collection**

**Other Adjustments**

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

**STATE OF LOUISIANA**  
**Adjustments Report - Program**  
**Enacted**

**4403 - Alcohol and Tobacco Control**

| GEN. FUND  | I.A.T.           | SELF-GEN.          | STAT. DED.       | FEDERAL    | TOTAL               | T.O.      | DESCRIPTION                                |
|------------|------------------|--------------------|------------------|------------|---------------------|-----------|--|
| \$0        | \$515,000        | \$8,360,928        | \$557,914        | \$0        | \$9,433,842         | 68        | Existing Operating Budget as of 12/01/2024 |
| \$0        | \$0              | \$1,022,305        | \$23,461         | \$0        | \$1,045,766         | 0         | Statewide Adjustments                      |
| \$0        | \$0              | \$0                | (\$23,461)       | \$0        | (\$23,461)          | 0         | Other Adjustments                          |
| <b>\$0</b> | <b>\$515,000</b> | <b>\$9,383,233</b> | <b>\$557,914</b> | <b>\$0</b> | <b>\$10,456,147</b> | <b>68</b> | <b>Total</b>                               |

**Statewide Adjustments**

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

**Other Adjustments**

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

**STATE OF LOUISIANA**  
**Adjustments Report - Program**  
**Enacted**

**4404 - Office of Charitable Gaming**

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

**Statewide Adjustments**

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

**STATE OF LOUISIANA**  
**Line Item Expenditure Summary**  
**Enacted**

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

**STATE OF LOUISIANA**  
**Line Item Expenditure Summary - Agency**  
**Enacted**

**440 - Office of Revenue**

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

Line Item Expenditure Summary - Program  
Enacted

4401 - Tax Collection

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

Line Item Expenditure Summary - Program

Enacted

4403 - Alcohol and Tobacco Control

| Expenditures & Request:                   | PY Actuals<br>FY23 - 24 | Enacted<br>FY24 - 25 | EOB as of<br>12/01/24 | Continuation<br>FY25 - 26 | Enacted<br>FY25 - 26 | Total Enacted<br>Adjustment<br>FY25 - 26 |
|---|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--|
| Salaries                                  | \$3,774,243             | \$4,313,084          | \$4,313,084           | \$4,697,402               | \$4,609,829          | \$296,745                                |
| Other Compensation                        | \$85,744                | \$327,519            | \$327,519             | \$327,519                 | \$327,519            | \$0                                      |
| Related Benefits                          | \$2,129,691             | \$2,262,050          | \$2,262,050           | \$2,345,235               | \$2,302,935          | \$40,885                                 |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$5,989,678</b>      | <b>\$6,902,653</b>   | <b>\$6,902,653</b>    | <b>\$7,370,156</b>        | <b>\$7,240,283</b>   | <b>\$337,630</b>                         |
| Travel                                    | \$64,515                | \$107,245            | \$107,245             | \$109,540                 | \$107,245            | \$0                                      |
| Operating Services                        | \$307,618               | \$267,086            | \$267,086             | \$272,801                 | \$267,086            | \$0                                      |
| Supplies                                  | \$185,845               | \$169,428            | \$169,428             | \$173,054                 | \$169,428            | \$0                                      |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$557,979</b>        | <b>\$543,759</b>     | <b>\$543,759</b>      | <b>\$555,395</b>          | <b>\$543,759</b>     | <b>\$0</b>                               |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$101,739</b>        | <b>\$443,419</b>     | <b>\$443,419</b>      | <b>\$452,908</b>          | <b>\$443,419</b>     | <b>\$0</b>                               |
| Other Charges                             | \$180,300               | \$563,140            | \$563,140             | \$563,140                 | \$563,140            | \$0                                      |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$453,772               | \$848,594            | \$928,016             | \$831,629                 | \$826,859            | (\$101,157)                              |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$634,072</b>        | <b>\$1,411,734</b>   | <b>\$1,491,156</b>    | <b>\$1,394,769</b>        | <b>\$1,389,999</b>   | <b>(\$101,157)</b>                       |
| Acquisitions                              | \$588,250               | \$39,709             | \$52,855              | \$838,687                 | \$838,687            | \$785,832                                |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$588,250</b>        | <b>\$39,709</b>      | <b>\$52,855</b>       | <b>\$838,687</b>          | <b>\$838,687</b>     | <b>\$785,832</b>                         |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$7,871,718</b>      | <b>\$9,341,274</b>   | <b>\$9,433,842</b>    | <b>\$10,611,915</b>       | <b>\$10,456,147</b>  | <b>\$1,022,305</b>                       |
| Classified                                | 67                      | 67                   | 67                    | 67                        | 67                   | 0  |
| Unclassified                              | 1                       | 1                    | 1                     | 1                         | 1                    | 0  |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>68</b>               | <b>68</b>            | <b>68</b>             | <b>68</b>                 | <b>68</b>            | <b>0</b>                                 |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>1</b>                | <b>1</b>             | <b>1</b>              | <b>1</b>                  | <b>1</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>69</b>               | <b>69</b>            | <b>69</b>             | <b>69</b>                 | <b>69</b>            | <b>0</b>                                 |

Line Item Expenditure Summary - Program

Enacted

4404 - Office of Charitable Gaming

| Expenditures & Request:                   | PY Actuals<br>FY23 - 24 | Enacted<br>FY24 - 25 | EOB as of<br>12/01/24 | Continuation<br>FY25 - 26 | Enacted<br>FY25 - 26 | Total Enacted<br>Adjustment<br>FY25 - 26 |
|---|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--|
| Salaries                                  | \$1,002,316             | \$1,233,390          | \$1,233,390           | \$1,231,787               | \$1,231,787          | (\$1,603)                                |
| Other Compensation                        | \$0                     | \$27,178             | \$27,178              | \$27,178                  | \$27,178             | \$0                                      |
| Related Benefits                          | \$542,917               | \$649,557            | \$649,557             | \$595,379                 | \$595,379            | (\$54,178)                               |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$1,545,232</b>      | <b>\$1,910,125</b>   | <b>\$1,910,125</b>    | <b>\$1,854,344</b>        | <b>\$1,854,344</b>   | <b>(\$55,781)</b>                        |
| Travel                                    | \$182                   | \$15,000             | \$15,000              | \$15,321                  | \$15,000             | \$0                                      |
| Operating Services                        | \$4,963                 | \$105,144            | \$105,144             | \$107,394                 | \$105,144            | \$0                                      |
| Supplies                                  | \$6,906                 | \$8,694              | \$8,694               | \$8,880                   | \$8,694              | \$0                                      |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$12,051</b>         | <b>\$128,838</b>     | <b>\$128,838</b>      | <b>\$131,595</b>          | <b>\$128,838</b>     | <b>\$0</b>                               |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| Other Charges                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$555,201               | \$707,877            | \$707,877             | \$707,877                 | \$701,696            | (\$6,181)                                |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$555,201</b>        | <b>\$707,877</b>     | <b>\$707,877</b>      | <b>\$707,877</b>          | <b>\$701,696</b>     | <b>(\$6,181)</b>                         |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$2,112,485</b>      | <b>\$2,746,840</b>   | <b>\$2,746,840</b>    | <b>\$2,693,816</b>        | <b>\$2,684,878</b>   | <b>(\$61,962)</b>                        |
| Classified                                | 20                      | 20                   | 20                    | 20                        | 20                   | 0  |
| Unclassified                              | 0                       | 0                    | 0                     | 0                         | 0                    | 0  |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>20</b>               | <b>20</b>            | <b>20</b>             | <b>20</b>                 | <b>20</b>            | <b>0</b>                                 |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>20</b>               | <b>20</b>            | <b>20</b>             | <b>20</b>                 | <b>20</b>            | <b>0</b>                                 |

**Statutory Dedication and Fund Account Summary**

**Enacted**

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

**Statutory Dedication and Fund Account Summary - Agency  
Enacted**

**440 - Office of Revenue**

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

Statutory Dedication and Fund Account Summary - Program  
Enacted

4401 - Tax Collection

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

Statutory Dedication and Fund Account Summary - Program  
Enacted

4403 - Alcohol and Tobacco Control

| Fees and Self Generated             | PY Actuals<br>23 - 24   | Enacted<br>24 - 25   | Existing<br>Operating<br>Budget as of<br>12/01/24 | Continuation<br>25 - 26   | Enacted<br>FY25 - 26 | Total Enacted<br>Adjustment<br>FY25 - 26 |
|-------------------------------------|-------------------------|----------------------|---|---------------------------|----------------------|--|
| Fees & Self-generated Revenues      | \$6,819,921             | \$8,268,360          | \$8,360,928                                       | \$9,535,862               | \$9,383,233          | \$1,022,305                              |
| <b>Total:</b>                       | <b>\$6,819,921</b>      | <b>\$8,268,360</b>   | <b>\$8,360,928</b>                                | <b>\$9,535,862</b>        | <b>\$9,383,233</b>   | <b>\$1,022,305</b>                       |
| Statutory Dedications               | PY Actuals<br>FY23 - 24 | Enacted<br>FY24 - 25 | EOB as of<br>12/01/24                             | Continuation<br>FY25 - 26 | Enacted<br>FY25 - 26 | Total Enacted<br>Adjustment<br>FY25 - 26 |
| Tobacco Regulation Enforcement Fund | \$557,914               | \$557,914            | \$557,914   | \$559,187                 | \$557,914            | \$0                                      |
| <b>Total:</b>                       | <b>\$557,914</b>        | <b>\$557,914</b>     | <b>\$557,914</b>                                  | <b>\$559,187</b>          | <b>\$557,914</b>     | <b>\$0</b>                               |

Statutory Dedication and Fund Account Summary - Program  
Enacted

4404 - Office of Charitable Gaming

| Fees and Self Generated        | PY Actuals<br>23 - 24 | Enacted<br>24 - 25 | Existing<br>Operating<br>Budget as of<br>12/01/24 | Continuation<br>25 - 26 | Enacted<br>FY25 - 26 | Total Enacted<br>Adjustment<br>FY25 - 26 |
|--------------------------------|-----------------------|--------------------|---|-------------------------|----------------------|--|
| Fees & Self-generated Revenues | \$2,112,485           | \$2,746,840        | \$2,746,840                                       | \$2,693,816             | \$2,684,878          | (\$61,962)                               |
| <b>Total:</b>                  | <b>\$2,112,485</b>    | <b>\$2,746,840</b> | <b>\$2,746,840</b>                                | <b>\$2,693,816</b>      | <b>\$2,684,878</b>   | <b>(\$61,962)</b>                        |
| Statutory Dedications          | PY Actuals<br>FY -    | Enacted<br>FY -    | EOB as of 12/01/                                  | Continuation<br>FY -    | Enacted<br>FY -      | Total Enacted<br>Adjustment<br>FY -      |
| <b>Total:</b>                  | <b>\$0</b>            | <b>\$0</b>         | <b>\$0</b>  | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>                               |