Agency Budget Request

FISCAL YEAR 2027–2028

Executive Department

254 — Louisiana State Racing Commission



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BUDGET REQUEST

Fiscal Year Ending June 30,2028

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. CARRROLLTON AVENUE, SUITE #2B
NEW ORLEANS, LOUISIANA

ZIP CODE: 70119-5100

WEB ADDRESS: HORERACING.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:	**HEAD OF BUDGET UNIT:**
PRINTED NAME/TITLE: JEFF LANDRY / GOVERNOR	**PRINTED NAME/TITLE:** STEPHEN J. LANDRY / EXECUTIVE DIRE
DATE:	**DATE:** OCTOBER 22, 2026
EMAIL ADDRESS:	**EMAIL ADDRESS:** SLADRY@LRC.STATE.LA.US

PROGRAM CONTACT PERSON: STEPHEN J. LANDRY	**FINANCIAL CONTACT PERSON:** TESALIA I. RENER
TITLE: EXECURIVE DIRECTOR	**TITLE:** FISCAL DIRECTOR
TELEPHONE NUMBER: (504) 483-3354	**TELEPHONE NUMBER:** (504) 483-3362
EMAIL ADDRESS:	**EMAIL ADDRESS:** TRENER@LRC.STATE.LA.US

Operational Plan

STATE OF LOUISIANA
Operational Plan Form
Department Goals

DEPARTMENT NUMBER AND NAME: 01A - EXEC

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 pass-through purse supplement 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 pass-through purse supplement 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 pass-through purse supplement 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 Commission (LSRC), through its Executive Director and Executive Administration, prepares and executes the annual budget of self-generated revenues and statutory appropriations and successfully manages daily operations to support the efficient oversight of Louisiana's multi-million-dollar horse racing and breeding industry while minimizing legal and operational risks. Committed to transparency and public accountability, the LSRC conducts formal public meetings throughout the fiscal year to approve live racing dates, receive industry committee reports, and hear disciplinary matters, with all proceedings officially recorded by a court reporter.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
1054	K	Annual amount wagered at race tracks and Off-Track Betting (OTB) parlors (in millions)	D	165	127	165	165	165	0	0
1055	K	Cost per race	D	2,000	2,132	2,000	2,000	2,000	0	0
11596	K	Administrative expenses as a percentage of self-generated revenues	P	30	21	30	30	30	0	0

Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information				
				Performance Indicator Values				
				Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025	Prior Year Actual FY2025 - 2026
2541001	G	Administrative expenses as a percentage of self-generated revenues	P	30	30	22	24	21
2541002	G	Annual amount wagered at race tracks and Off-Track Betting (OTB) parlors (in millions)	D	158	152	139.3	131	127
2541003	G	Cost per race	D	1,921	2,345	1,999	1,953	2,132

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 Louisiana State Racing Commission (LSRC), through its Regulatory and Licensing activities enforces Louisiana racing statutes and regulations through the published Rules of Racing, on-site field offices, State Stewards, and experienced staff. The LSRC licenses racing participants, racetracks, and key racing officials; collects and audits self-generated revenues; administers drug and alcohol testing programs to protect participants and maintain the integrity of racing; maintains racing statistics and reports; and investigates and enforces disciplinary actions for rule violations, with certain cases presented to the Commission by the Assistant Attorney General for legal review and decision at scheduled public meetings.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
1056	S	Number of licenses issued	N	11,000	10,451	11,000	11,000	11,000	0	0
1058	S	Number of human samples tested annually	N	1,350	17	1,350	1,350	1,350	0	0
1060	S	Number of cases heard	N	45	69	45	45	45	0	0
11601	K	Percentage of humans testing positive	P	1.9	11.76	1.9	1.9	1.9	0	0

Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information				
				Performance Indicator Values				
				Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025	Prior Year Actual FY2025 - 2026
2541004	G	Percentage of humans testing positive	P	2.15	2.56	1.8	3.55	11.76
2541005	G	Number of licenses issued	N	11,424	10,931	11,518	11,156	10,451
2541006	G	Number of human samples	N	697	742	722	450	17
2541007	G	Number of cases heard	N	39	64	39	47	69
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

Performance Indicator	Level	Footnotes
1058	S	Annual testing volume was reduced pending resolution of the administrative burden associated with reviewing medically authorized positive test results.
11601	K	Increase in positive-test percentages should be interpreted in conjunction with the reduction in testing volume described in Footnote for PI 1058.

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 (LSRC) reimburses the state's official thoroughbred and quarter horse breeder organizations for statutory breeder and stallion awards paid to accredited Louisiana-bred horses who win a race and to eligible Louisiana stallions. These incentive programs, established by state statute, support horse breeding and ownership in Louisiana, helping to maintain competitive race fields and ensure the viability and continuity of live racing throughout the state.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
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	1,582,766	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 FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025	Prior Year Actual FY2025 - 2026
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	1,621,843	1,610,243	1,597,361	1,593,753	1,582,766

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 veterinary inspections are essential to ensure the soundness of all equine participants and protect the safety of both horses and riders. Post-race testing helps prevent the use of prohibited substances, promotes fair competition, and preserves public confidence in the integrity of Louisiana racing. The Louisiana State Racing Commission also maintains racing statistics and performance data to monitor safety trends, support regulatory oversight, and demonstrate the effectiveness of industry controls.

Performance Indicator	Level	Performance Indicator Name	Unit	Performance Indicator Values						
				Year End Performance Standard 2025 - 2026	Actual Year End Performance 2025 - 2026	Performance Standard as Initially Appropriated 2026 - 2027	Existing Performance Standard 2026 - 2027	Performance at Continuation Budget Level 2027 - 2028	Performance at Executive Budget Level 2027 - 2028	Performance Standard as Initially Appropriated 2027 - 2028
1057	S	Number of equine samples tested annually	N	7,000	4,596	7,000	7,000	7,000	0	0
11600	S	Percentage of horses testing positive	P	2.5	3	2.5	2.5	2.5	0	0
22286	S	Estimated number of pre-race inspections of horses racing in Louisiana	N	33,000	28,414	33,000	33,000	33,000	0	0
22287	S	Percentage of horses injured while racing	P	0.46	0.45	0.46	0.46	0.46	0	0
22288	S	Percentage of horses with catastrophic injuries while racing.	P	0.15	0.16	0.15	0.15	0.15	0	0

Performance Indicator	Level	Performance Indicator Name	Unit	General Performance Information				
				Performance Indicator Values				
				Prior Year Actual FY2021 - 2022	Prior Year Actual FY2022 - 2023	Prior Year Actual FY2023 - 2024	Prior Year Actual FY2024 - 2025	Prior Year Actual FY2025 - 2026
2541011	G	Percentage of horses testing positive	P	2.75	1.7	3.92	2.11	3
2541012	G	Estimated number of pre race inspections of horses racing in Louisiana	N	32,995	29,754	31,021	29,791	28,414
2541013	G	Percentage of horses injured while racing reduced to less than 1%	P	0.47	0.44	0.45	0.51	0.45
2541014	G	Percentage of horses with catastrophic injuries while racing reduced to less than 1%	P	0.16	0.11	0.13	0.13	0.16
2541015	G	Number of equine samples	N	6,099	6,948	5,940	5,111	4,596

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

Budget Request Overview

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	4,008,781	10,996,046	6,022,593	(4,973,453)	(45.23)%
STATUTORY DEDICATIONS	14,278,003	15,299,287	18,212,876	2,913,589	19.04%
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**	**(7.83)%**

Fees and Self-Generated

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	4,008,781	10,996,046	6,022,593	(4,973,453)	(45.23)%
Total:	**$4,008,781**	**$10,996,046**	**$6,022,593**	**$(4,973,453)**	**(45.23)%**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Video Draw Poker Device Purse Supplement Fund	6,289,520	4,090,804	6,289,520	2,198,716	53.75%
Pari-mutuel Live Racing Facility Gaming Control Fund	6,188,483	6,208,483	6,923,356	714,873	11.51%
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	1,800,000	—	—
Strategic Investments Across Louisiana Fund	—	3,200,000	3,200,000	—	—
Total:	**$14,278,003**	**$15,299,287**	**$18,212,876**	**$2,913,589**	**19.04%**

Agency Expenditures

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Salaries	4,050,427	4,625,266	4,757,143	131,877	2.85%
Other Compensation	197,918	77,592	77,592	—	—
Related Benefits	1,603,901	1,901,133	1,771,092	(130,041)	(6.84)%
TOTAL PERSONAL SERVICES	**$5,852,246**	**$6,603,991**	**$6,605,827**	**$1,836**	**0.03%**
Travel	260,322	206,589	211,508	4,919	2.38%
Operating Services	362,886	3,255,664	534,383	(2,721,281)	(83.59)%
Supplies	30,934	96,250	98,538	2,288	2.38%
TOTAL OPERATING EXPENSES	**$654,142**	**$3,558,503**	**$844,429**	**$(2,714,074)**	**(76.27)%**
PROFESSIONAL SERVICES	**$167,675**	**$464,464**	**$465,282**	**$818**	**0.18%**
Other Charges	10,423,152	14,097,540	14,296,256	198,716	1.41%
Debt Service	—	—	—	—	—
Interagency Transfers	1,101,241	1,481,175	1,481,175	—	—
TOTAL OTHER CHARGES	**$11,524,393**	**$15,578,715**	**$15,777,431**	**$198,716**	**1.28%**
Acquisitions	88,328	89,660	542,500	452,840	505.06%
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$88,328**	**$89,660**	**$542,500**	**$452,840**	**505.06%**
TOTAL EXPENDITURES	**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**	**(7.83)%**

Agency Positions

Classified	19	17	18	1	5.88%
Unclassified	70	68	68	—	—
TOTAL AUTHORIZED T.O. POSITIONS	89	85	86	1	1.18%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	89	85	86	1	1.18%

Cost Detail

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
Fees & Self-generated Revenues	4,008,781	10,996,046	6,022,593	(4,973,453)
Video Draw Poker Device Purse Supplement Fund	6,289,520	4,090,804	6,289,520	2,198,716
Pari-mutuel Live Racing Facility Gaming Control Fund	6,188,483	6,208,483	6,923,356	714,873
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	1,800,000	—
Strategic Investments Across Louisiana Fund	—	3,200,000	3,200,000	—
Total:	**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**

Salaries

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5110010	SAL-CLASS-TO-REG	1,174,880	1,314,831	1,413,898	99,067
5110020	SAL-CLASS-TO-TERM	2,068	—	—	—
5110025	SAL-UNCLASS-TO-REG	2,634,370	2,963,849	2,996,659	32,810
5110030	SAL-UNCLASS-TO-OT	215,527	289,458	289,458	—
5110035	SAL-UNCLASS-TO-TERM	23,581	57,128	57,128	—
Total Salaries:		**$4,050,427**	**$4,625,266**	**$4,757,143**	**$131,877**

Other Compensation

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	194,442	58,401	58,401	—
5120040	COMP-BOARD MEMBERS	3,200	16,245	16,245	—
5120105	COMP-CL-NON TO-OT	276	2,946	2,946	—
Total Other Compensation:		**$197,918**	**$77,592**	**$77,592**	**—**

Related Benefits

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	1,098,175	1,250,072	1,120,031	(130,041)
5130050	POSTRET BENEFITS	98,462	82,861	82,861	—
5130055	FICA TAX (OASDI)	17,190	74,828	74,828	—
5130060	MEDICARE TAX	58,963	72,532	72,532	—
5130065	UNEMPLOYMENT BENEFIT	13,483	68,028	68,028	—
5130070	GRP INS CONTRIBUTION	316,747	347,712	347,712	—
5130090	TAXABLE FRINGE BEN	881	5,100	5,100	—
Total Related Benefits:		**$1,603,901**	**$1,901,133**	**$1,771,092**	**$(130,041)**

Travel

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	30,420	17,365	17,778	413
5210015	IN-STATE TRAVEL-CONF	7,607	2,444	2,503	59
5210020	IN-STATE TRAV-FIELD	194,017	155,400	159,099	3,699
5210025	IN-STATE TRV-BD MEM	4,821	14,500	14,845	345
5210030	IN-STATE TRV-IT/TRN	2,637	1,880	1,925	45
5210050	OUT-OF-STATE TRV-ADM	—	1,000	1,024	24
5210055	OUT-OF-STTRV-CONF	19,568	9,000	9,215	215
5210060	OUT-OF-STTRV-FIELD	1,253	—	—	—
5210065	OUT-OF-STTRV-BD MEM	—	5,000	5,119	119
Total Travel:		**$260,322**	**$206,589**	**$211,508**	**$4,919**

Operating Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5310001	SERV-ADVERTISING	87	800	819	19
5310010	SERV-DUES & OTHER	27,073	25,300	25,903	603
5310012	SERV-DATA MODEL/MAP	33,650	56,950	58,309	1,359

Operating Services *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5310013	SERV-LAB FEES	659	44,562	45,623	1,061
5310017	SERV-DOC DESTRUCTION	128	—	—	—
5310053	SERV-IT CONTRACTED	2,976	7,500	7,679	179
5310400	SERV-MISC	4,800	2,752,565	19,312	(2,733,253)
5330003	MAINT-PESTCONTROL	420	450	461	11
5330004	MAINT-GARBAGE DISP	2,603	7,400	7,576	176
5330008	MAINT-EQUIPMENT	1,264	1,700	1,740	40
5330016	MAINT-DATA PROC EQP	605	42,050	43,051	1,001
5330017	MAINT-DATA SOFTWARE	21,367	48,784	49,943	1,159
5330018	MAINT-AUTO REPAIRS	123	—	—	—
5340015	RENT-OPER COST-BLDG	176,200	180,000	184,284	4,284
5340020	RENT-EQUIPMENT	25,029	26,700	27,333	633
5340070	RENT-OTHER	1,675	9,000	9,214	214
5340072	SOFTWARE LICENSING	25,652	25,303	25,902	599
5350002	UTIL-DATA LINE/CIRCT	—	7,000	7,167	167
5350004	UTIL-TELEPHONE SERV	12,964	4,500	4,608	108
5350005	UTIL-OTHER COMM SERV	12,968	2,500	2,560	60
5350006	UTIL-MAIL/DEL/POST	12,643	12,600	12,899	299
Total Operating Services:		**$362,886**	**$3,255,664**	**$534,383**	**$(2,721,281)**

Supplies

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	4,061	35,838	36,691	853
5410006	SUP-COMPUTER	8,301	17,487	17,903	416
5410008	SUP-MEDICAL	10,553	26,324	26,951	627
5410015	SUP-AUTO	2,262	2,400	2,457	57

Supplies *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5410017	SUP-JANITORIAL	—	250	255	5
5410018	SUP-FARM	2,539	3,807	3,898	91
5410031	SUP-REP/MNT SUP-AUTO	84	3,573	3,658	85
5410032	SUP-REP/MNT SUP-OTHR	29	—	—	—
5410400	SUP-OTHER	3,105	6,571	6,725	154
Total Supplies:		**$30,934**	**$96,250**	**$98,538**	**$2,288**

Professional Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5500000	TOTAL PROF SERVICES	—	10,000	—	(10,000)
5510003	PROF SERV-MGT CONSUL	32,340	80,000	81,904	1,904
5510005	PROF SERV-LEGAL	60	33,774	34,578	804
5510009	PROF SERV-VETERINARY	17,655	175,000	179,165	4,165
5510012	PROF SERV-EDUCATION	8,000	—	—	—
5510013	PROF SERV-IT	69,720	24,517	25,101	584
5510014	PROF SERV-IT CONSLT	30,000	56,483	57,828	1,345
5510037	PROF SERV-OTH-TRAVEL	310	32,845	33,627	782
5510400	PROF SERV-OTHER	9,590	51,845	53,079	1,234
Total Professional Services:		**$167,675**	**$464,464**	**$465,282**	**$818**

Other Charges

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5620013	MISC-PRIZES/AWARDS	100,524	2,113,040	140,524	(1,972,516)
5620121	MISC-PRIZES&AWARDS	700,000	700,000	700,000	—
5620122	MISC-PRIZES&AWARDS	800,000	800,000	800,000	—
5620123	MISC-PRIZES&AWARDS	177,442	450,613	549,555	98,942
5620124	MISC-PRIZES&AWARDS	53,737	281,083	330,554	49,471

Other Charges *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5620125	MISC-PRIZES&AWARDS	5,246,432	5,847,203	7,166,433	1,319,230
5620126	MISC-PRIZES&AWARDS	2,623,216	2,923,601	3,583,216	659,615
5620137	MISC-OC-PS-MEDICAL	721,800	982,000	1,025,974	43,974
Total Other Charges:		**$10,423,152**	**$14,097,540**	**$14,296,256**	**$198,716**

Interagency Transfers

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	709,504	985,150	985,150	—
5950005	IAT-DUES AND SUBSCRP	—	200	200	—
5950007	IAT-PRINTING	1,268	5,200	5,200	—
5950014	IAT-TELEPHONE	56,806	108,000	108,000	—
5950017	IAT-INSURANCE	89,395	88,137	88,137	—
5950033	IAT-INTER AGY TRANS	166,027	187,587	187,587	—
5950052	IAT-LEG. AUDITOR	26,615	—	—	—
5950058	IAT-TECH SVCS	48,602	101,901	101,901	—
5950059	IAT-ST PROCUREMENT	3,024	5,000	5,000	—
Total Interagency Transfers:		**$1,101,241**	**$1,481,175**	**$1,481,175**	**—**

Acquisitions

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5710221	ACQ-COMP HARDWARE	—	20,000	42,500	22,500
5710224	ACQ-OFFICE FURN&EQP	8,718	5,500	—	(5,500)
5710227	ACQ-MEDICAL EQUIP	11,200	17,000	—	(17,000)
5710236	ACQ-OTHER	—	—	500,000	500,000
5710250	ACQ-AUTOMOBILES	—	47,160	—	(47,160)
5710924	OFFICE & EQUIP-MA	29,100	—	—	—

Acquisitions *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5710950	TRANS-VEHICLES-MA	39,310	—	—	—
Total Acquisitions:		**$88,328**	**$89,660**	**$542,500**	**$452,840**
Total Agency Expenditures:		**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**

PROGRAM SUMMARY STATEMENT

2541 - Louisiana State Racing Commission

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	4,008,781	10,996,046	6,022,593	(4,973,453)	(45.23)%
STATUTORY DEDICATIONS	14,278,003	15,299,287	18,212,876	2,913,589	19.04%
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**	**(7.83)%**

Fees and Self-Generated

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Fees & Self-generated Revenues	4,008,781	10,996,046	6,022,593	(4,973,453)	(45.23)%
Total:	**$4,008,781**	**$10,996,046**	**$6,022,593**	**$(4,973,453)**	**(45.23)%**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Video Draw Poker Device Purse Supplement Fund	6,289,520	4,090,804	6,289,520	2,198,716	53.75%
Pari-mutuel Live Racing Facility Gaming Control Fund	6,188,483	6,208,483	6,923,356	714,873	11.51%
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	1,800,000	—	—
Strategic Investments Across Louisiana Fund	—	3,200,000	3,200,000	—	—
Total:	**$14,278,003**	**$15,299,287**	**$18,212,876**	**$2,913,589**	**19.04%**

Program Expenditures

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Percent Change
Salaries	4,050,427	4,625,266	4,757,143	131,877	2.85%
Other Compensation	197,918	77,592	77,592	—	—
Related Benefits	1,603,901	1,901,133	1,771,092	(130,041)	(6.84)%
TOTAL PERSONAL SERVICES	**$5,852,246**	**$6,603,991**	**$6,605,827**	**$1,836**	**0.03%**
Travel	260,322	206,589	211,508	4,919	2.38%
Operating Services	362,886	3,255,664	534,383	(2,721,281)	(83.59)%
Supplies	30,934	96,250	98,538	2,288	2.38%
TOTAL OPERATING EXPENSES	**$654,142**	**$3,558,503**	**$844,429**	**$(2,714,074)**	**(76.27)%**
PROFESSIONAL SERVICES	**$167,675**	**$464,464**	**$465,282**	**$818**	**0.18%**
Other Charges	10,423,152	14,097,540	14,296,256	198,716	1.41%
Debt Service	—	—	—	—	—
Interagency Transfers	1,101,241	1,481,175	1,481,175	—	—
TOTAL OTHER CHARGES	**$11,524,393**	**$15,578,715**	**$15,777,431**	**$198,716**	**1.28%**
Acquisitions	88,328	89,660	542,500	452,840	505.06%
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$88,328**	**$89,660**	**$542,500**	**$452,840**	**505.06%**
TOTAL EXPENDITURES	**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**	**(7.83)%**

Program Positions

Classified	19	17	18	1	5.88%
Unclassified	70	68	68	—	—
TOTAL AUTHORIZED T.O. POSITIONS	89	85	86	1	1.18%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—
TOTAL POSITIONS	89	85	86	1	1.18%

Cost Detail

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
Fees & Self-generated Revenues	4,008,781	10,996,046	6,022,593	(4,973,453)
Video Draw Poker Device Purse Supplement Fund	6,289,520	4,090,804	6,289,520	2,198,716
Pari-mutuel Live Racing Facility Gaming Control Fund	6,188,483	6,208,483	6,923,356	714,873
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	1,800,000	—
Strategic Investments Across Louisiana Fund	—	3,200,000	3,200,000	—
Total:	**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**

Salaries

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5110010	SAL-CLASS-TO-REG	1,174,880	1,314,831	1,413,898	99,067
5110020	SAL-CLASS-TO-TERM	2,068	—	—	—
5110025	SAL-UNCLASS-TO-REG	2,634,370	2,963,849	2,996,659	32,810
5110030	SAL-UNCLASS-TO-OT	215,527	289,458	289,458	—
5110035	SAL-UNCLASS-TO-TERM	23,581	57,128	57,128	—
Total Salaries:		**$4,050,427**	**$4,625,266**	**$4,757,143**	**$131,877**

Other Compensation

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5120010	COMPENSATION/WAGES	194,442	58,401	58,401	—
5120040	COMP-BOARD MEMBERS	3,200	16,245	16,245	—
5120105	COMP-CL-NON TO-OT	276	2,946	2,946	—
Total Other Compensation:		**$197,918**	**$77,592**	**$77,592**	**—**

Related Benefits

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5130010	RET CONTR-STATE EMP	1,098,175	1,250,072	1,120,031	(130,041)
5130050	POSTRET BENEFITS	98,462	82,861	82,861	—
5130055	FICA TAX (OASDI)	17,190	74,828	74,828	—
5130060	MEDICARE TAX	58,963	72,532	72,532	—
5130065	UNEMPLOYMENT BENEFIT	13,483	68,028	68,028	—
5130070	GRP INS CONTRIBUTION	316,747	347,712	347,712	—
5130090	TAXABLE FRINGE BEN	881	5,100	5,100	—
Total Related Benefits:		**$1,603,901**	**$1,901,133**	**$1,771,092**	**$(130,041)**

Travel

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5210010	IN-STATE TRAVEL-ADM	30,420	17,365	17,778	413
5210015	IN-STATE TRAVEL-CONF	7,607	2,444	2,503	59
5210020	IN-STATE TRAV-FIELD	194,017	155,400	159,099	3,699
5210025	IN-STATE TRV-BD MEM	4,821	14,500	14,845	345
5210030	IN-STATE TRV-IT/TRN	2,637	1,880	1,925	45
5210050	OUT-OF-STATE TRV-ADM	—	1,000	1,024	24
5210055	OUT-OF-STTRV-CONF	19,568	9,000	9,215	215
5210060	OUT-OF-STTRV-FIELD	1,253	—	—	—
5210065	OUT-OF-STTRV-BD MEM	—	5,000	5,119	119
Total Travel:		**$260,322**	**$206,589**	**$211,508**	**$4,919**

Operating Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5310001	SERV-ADVERTISING	87	800	819	19
5310010	SERV-DUES & OTHER	27,073	25,300	25,903	603
5310012	SERV-DATA MODEL/MAP	33,650	56,950	58,309	1,359

Operating Services *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5310013	SERV-LAB FEES	659	44,562	45,623	1,061
5310017	SERV-DOC DESTRUCTION	128	—	—	—
5310053	SERV-IT CONTRACTED	2,976	7,500	7,679	179
5310400	SERV-MISC	4,800	2,752,565	19,312	(2,733,253)
5330003	MAINT-PESTCONTROL	420	450	461	11
5330004	MAINT-GARBAGE DISP	2,603	7,400	7,576	176
5330008	MAINT-EQUIPMENT	1,264	1,700	1,740	40
5330016	MAINT-DATA PROC EQP	605	42,050	43,051	1,001
5330017	MAINT-DATA SOFTWARE	21,367	48,784	49,943	1,159
5330018	MAINT-AUTO REPAIRS	123	—	—	—
5340015	RENT-OPER COST-BLDG	176,200	180,000	184,284	4,284
5340020	RENT-EQUIPMENT	25,029	26,700	27,333	633
5340070	RENT-OTHER	1,675	9,000	9,214	214
5340072	SOFTWARE LICENSING	25,652	25,303	25,902	599
5350002	UTIL-DATA LINE/CIRCT	—	7,000	7,167	167
5350004	UTIL-TELEPHONE SERV	12,964	4,500	4,608	108
5350005	UTIL-OTHER COMM SERV	12,968	2,500	2,560	60
5350006	UTIL-MAIL/DEL/POST	12,643	12,600	12,899	299
Total Operating Services:		**$362,886**	**$3,255,664**	**$534,383**	**$(2,721,281)**

Supplies

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5410001	SUP-OFFICE SUPPLIES	4,061	35,838	36,691	853
5410006	SUP-COMPUTER	8,301	17,487	17,903	416
5410008	SUP-MEDICAL	10,553	26,324	26,951	627
5410015	SUP-AUTO	2,262	2,400	2,457	57

Supplies *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5410017	SUP-JANITORIAL	—	250	255	5
5410018	SUP-FARM	2,539	3,807	3,898	91
5410031	SUP-REP/MNT SUP-AUTO	84	3,573	3,658	85
5410032	SUP-REP/MNT SUP-OTHR	29	—	—	—
5410400	SUP-OTHER	3,105	6,571	6,725	154
Total Supplies:		**$30,934**	**$96,250**	**$98,538**	**$2,288**

Professional Services

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5500000	TOTAL PROF SERVICES	—	10,000	—	(10,000)
5510003	PROF SERV-MGT CONSUL	32,340	80,000	81,904	1,904
5510005	PROF SERV-LEGAL	60	33,774	34,578	804
5510009	PROF SERV-VETERINARY	17,655	175,000	179,165	4,165
5510012	PROF SERV-EDUCATION	8,000	—	—	—
5510013	PROF SERV-IT	69,720	24,517	25,101	584
5510014	PROF SERV-IT CONSLT	30,000	56,483	57,828	1,345
5510037	PROF SERV-OTH-TRAVEL	310	32,845	33,627	782
5510400	PROF SERV-OTHER	9,590	51,845	53,079	1,234
Total Professional Services:		**$167,675**	**$464,464**	**$465,282**	**$818**

Other Charges

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5620013	MISC-PRIZES/AWARDS	100,524	2,113,040	140,524	(1,972,516)
5620121	MISC-PRIZES&AWARDS	700,000	700,000	700,000	—
5620122	MISC-PRIZES&AWARDS	800,000	800,000	800,000	—
5620123	MISC-PRIZES&AWARDS	177,442	450,613	549,555	98,942
5620124	MISC-PRIZES&AWARDS	53,737	281,083	330,554	49,471

Other Charges *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5620125	MISC-PRIZES&AWARDS	5,246,432	5,847,203	7,166,433	1,319,230
5620126	MISC-PRIZES&AWARDS	2,623,216	2,923,601	3,583,216	659,615
5620137	MISC-OC-PS-MEDICAL	721,800	982,000	1,025,974	43,974
Total Other Charges:		**$10,423,152**	**$14,097,540**	**$14,296,256**	**$198,716**

Interagency Transfers

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5950001	IAT-COMMODITY/SERV	709,504	985,150	985,150	—
5950005	IAT-DUES AND SUBSCRP	—	200	200	—
5950007	IAT-PRINTING	1,268	5,200	5,200	—
5950014	IAT-TELEPHONE	56,806	108,000	108,000	—
5950017	IAT-INSURANCE	89,395	88,137	88,137	—
5950033	IAT-INTER AGY TRANS	166,027	187,587	187,587	—
5950052	IAT-LEG. AUDITOR	26,615	—	—	—
5950058	IAT-TECH SVCS	48,602	101,901	101,901	—
5950059	IAT-ST PROCUREMENT	3,024	5,000	5,000	—
Total Interagency Transfers:		**$1,101,241**	**$1,481,175**	**$1,481,175**	**—**

Acquisitions

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5710221	ACQ-COMP HARDWARE	—	20,000	42,500	22,500
5710224	ACQ-OFFICE FURN&EQP	8,718	5,500	—	(5,500)
5710227	ACQ-MEDICAL EQUIP	11,200	17,000	—	(17,000)
5710236	ACQ-OTHER	—	—	500,000	500,000
5710250	ACQ-AUTOMOBILES	—	47,160	—	(47,160)
5710924	OFFICE & EQUIP-MA	29,100	—	—	—

Acquisitions *(continued)*

Commitment Item	Name	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB
5710950	TRANS-VEHICLES-MA	39,310	—	—	—
Total Acquisitions:		**$88,328**	**$89,660**	**$542,500**	**$452,840**
Total Expenditures for Program 2541		**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**
Total Agency Expenditures:		**$18,286,784**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**

SOURCE OF FUNDING SUMMARY

Agency Overview

Fees & Self-generated

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Form ID
FEES & SELF GENERATED	4,008,781	10,996,046	6,022,593	(4,973,453)	55337
Total Fees & Self-generated	**$4,008,781**	**$10,996,046**	**$6,022,593**	**$(4,973,453)**	

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Total Request	Over/Under EOB	Form ID
G09-PARI-MUTUEL RACING	6,172,627	6,208,483	6,923,356	714,873	55338
G05-VIDEO DRAW POKER DEV	6,289,520	4,090,804	6,289,520	2,198,716	55364
G23 - SPORTS WAGERING	1,800,000	1,800,000	1,800,000	—	56596
ST2-STRATEGIC INVESTMENT	—	3,200,000	3,200,000	—	60866
Total Statutory Dedications	**$14,262,147**	**$15,299,287**	**$18,212,876**	**$2,913,589**	
Total Sources of Funding:	**$18,270,928**	**$26,295,333**	**$24,235,469**	**$(2,059,864)**	

SOURCE OF FUNDING DETAIL

Statutory Dedications

Form 55338 — 254 - Pari-Mutuel Live Racing Fac. Gaming Control Fund

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	2,548,464	—	—	2,680,341	—	—	2,650,964	—	—
Other Compensation	77,592	—	—	77,592	—	—	77,592	—	—
Related Benefits	1,050,062	—	—	1,080,407	—	—	1,050,062	—	—
TOTAL PERSONAL SERVICES	**$3,676,118**	**—**	**—**	**$3,838,340**	**—**	**—**	**$3,778,618**	**—**	**—**
Travel	126,589	—	—	129,604	—	—	129,504	—	—
Operating Services	361,617	—	—	370,222	—	—	369,935	—	—
Supplies	41,375	—	—	42,357	—	—	42,326	—	—
TOTAL OPERATING EXPENSES	**$529,581**	**—**	**—**	**$542,183**	**—**	**—**	**$541,765**	**—**	**—**
PROFESSIONAL SERVICES	**$327,190**	**—**	**—**	**$324,739**	**—**	**—**	**$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	—	—	—	542,500	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**$542,500**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$6,208,483**	**—**	**—**	**$6,923,356**	**—**	**—**	**$6,215,605**	**—**	**—**

Form 55338 — 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 55364 — 254 - Video Draw Poker Purse Supplemental Fund

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	—	—	6,289,520	—	—	4,090,804	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$4,090,804**	**—**	**—**	**$6,289,520**	**—**	**—**	**$4,090,804**	**—**	**—**
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$4,090,804**	**—**	**—**	**$6,289,520**	**—**	**—**	**$4,090,804**	**—**	**—**

Form 55364 — 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. Pursuant to ACT No. 378 of the 2025 Regular Session, a new Subfund (G0501) was established within the VDPDP Supplement Fund. The legislated revenue allocation is structed as follows: 60% for purses and 4.5 for breeders awards to the LTHB Association; 30% for purses and 2.25% for breeders awards to the LQHB Association; 2% to the LSRC; and 1.25% to the LHBPA 1993 Inc.
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 56596 — 254 - Sport Wagering Purse Supplement Fund

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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 56596 — 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

Form 60866 — 254 - Strategic Investment Across Louisiana Fund

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	3,200,000	—	—	3,200,000	—	—	—	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	—	—	—	—	—	—	—	—	—
TOTAL OTHER CHARGES	**$3,200,000**	**—**	**—**	**$3,200,000**	**—**	**—**	**—**	**—**	**—**
Acquisitions	—	—	—	—	—	—	—	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL EXPENDITURES	**$3,200,000**	**—**	**—**	**$3,200,000**	**—**	**—**	**—**	**—**	**—**

Form 60866 — 254 - Strategic Investment Across Louisiana Fund

Question	Narrative Response
State the purpose, source and legal citation.	Funds will be distributed in accordance with ACT No. 378 of the 2025 Regular Session, a new Subfund (G0501) was established within the VDPDP Supplement Fund. The legislated revenue allocation is structed as follows: 60% for purses and 4.5 for breeders awards to the LTHB Association; 30% for purses and 2.25% for breeders awards to the LQHB Association; 2% to the LSRC; and 1.25% to the LHBPA 1993 Inc.
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 55337 — 254 - Fees and Self Generated

Expenditures	Existing Operating Budget as of 10/01/2026			FY2027-2028 Total Request			FY2028-2029 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	2,076,802	—	—	2,076,802	—	—	1,690,154	—	—
Other Compensation	—	—	—	—	—	—	—	—	—
Related Benefits	851,071	—	—	690,685	—	—	764,739	—	—
TOTAL PERSONAL SERVICES	**$2,927,873**	**—**	**—**	**$2,767,487**	**—**	**—**	**$2,454,893**	**—**	**—**
Travel	80,000	—	—	81,904	—	—	81,840	—	—
Operating Services	2,894,047	—	—	164,161	—	—	97,477	—	—
Supplies	54,875	—	—	56,181	—	—	43,347	—	—
TOTAL OPERATING EXPENSES	**$3,028,922**	**—**	**—**	**$302,246**	**—**	**—**	**$222,664**	**—**	**—**
PROFESSIONAL SERVICES	**$137,274**	**—**	**—**	**$140,543**	**—**	**—**	**$26,878**	**—**	**—**
Other Charges	4,088,736	—	—	2,088,736	—	—	2,199,736	—	—
Debt Service	—	—	—	—	—	—	—	—	—
Interagency Transfers	723,581	—	—	723,581	—	—	694,676	—	—
TOTAL OTHER CHARGES	**$4,812,317**	**—**	**—**	**$2,812,317**	**—**	**—**	**$2,894,412**	**—**	**—**
Acquisitions	89,660	—	—	—	—	—	55,000	—	—
Major Repairs	—	—	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$89,660**	**—**	**—**	**—**	**—**	**—**	**$55,000**	**—**	**—**
TOTAL EXPENDITURES	**$10,996,046**	**—**	**—**	**$6,022,593**	**—**	**—**	**$5,653,847**	**—**	**—**

Form 55337 — 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 55337 FEES & SELF GENERATED	Statutory Dedications Form ID 55338 G09-PARI-MUTUEL RACING	Statutory Dedications Form ID 55364 G05-VIDEO DRAW POKER DEV
Salaries	—	4,625,266	—	2,076,802	2,548,464	—
Other Compensation	—	77,592	—	—	77,592	—
Related Benefits	—	1,901,133	—	851,071	1,050,062	—
TOTAL PERSONAL SERVICES	**—**	**$6,603,991**	**—**	**$2,927,873**	**$3,676,118**	**—**
Travel	—	206,589	—	80,000	126,589	—
Operating Services	—	3,255,664	—	2,894,047	361,617	—
Supplies	—	96,250	—	54,875	41,375	—
TOTAL OPERATING EXPENSES	**—**	**$3,558,503**	**—**	**$3,028,922**	**$529,581**	**—**
PROFESSIONAL SERVICES	**—**	**$464,464**	**—**	**$137,274**	**$327,190**	**—**
Other Charges	—	14,097,540	—	4,088,736	918,000	4,090,804
Debt Service	—	—	—	—	—	—
Interagency Transfers	—	1,481,175	—	723,581	757,594	—
TOTAL OTHER CHARGES	**—**	**$15,578,715**	**—**	**$4,812,317**	**$1,675,594**	**$4,090,804**
Acquisitions	—	89,660	—	89,660	—	—
Major Repairs	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**$89,660**	**—**	**$89,660**	**—**	**—**
TOTAL EXPENDITURES	**—**	**$26,295,333**	**—**	**$10,996,046**	**$6,208,483**	**$4,090,804**

Expenditures	Statutory Dedications Form ID 56596 G23 - SPORTS WAGERING	Statutory Dedications Form ID 60866 ST2-STRATEGIC INVESTMENT
Salaries	—	—
Other Compensation	—	—
Related Benefits	—	—
TOTAL PERSONAL SERVICES	**—**	**—**
Travel	—	—
Operating Services	—	—
Supplies	—	—
TOTAL OPERATING EXPENSES	**—**	**—**
PROFESSIONAL SERVICES	**—**	**—**
Other Charges	1,800,000	3,200,000
Debt Service	—	—
Interagency Transfers	—	—
TOTAL OTHER CHARGES	**$1,800,000**	**$3,200,000**
Acquisitions	—	—
Major Repairs	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**
TOTAL EXPENDITURES	**$1,800,000**	**$3,200,000**

Total Request

Expenditures	Used as a Cash Match	Total Means of Financing By Expenditure	Total State General Fund	Statutory Dedications Form ID 55338 G09-PARI-MUTUEL RACING	Statutory Dedications Form ID 55364 G05-VIDEO DRAW POKER DEV	Statutory Dedications Form ID 56596 G23 - SPORTS WAGERING
Salaries	—	4,757,143	—	2,680,341	—	—
Other Compensation	—	77,592	—	77,592	—	—
Related Benefits	—	1,771,092	—	1,080,407	—	—
TOTAL PERSONAL SERVICES	**—**	**$6,605,827**	**—**	**$3,838,340**	**—**	**—**
Travel	—	211,508	—	129,604	—	—
Operating Services	—	534,383	0	370,222	—	—
Supplies	—	98,538	—	42,357	—	—
TOTAL OPERATING EXPENSES	**—**	**$844,429**	**$0**	**$542,183**	**—**	**—**
PROFESSIONAL SERVICES	**—**	**$465,282**	**—**	**$324,739**	**—**	**—**
Other Charges	—	14,296,256	—	918,000	6,289,520	1,800,000
Debt Service	—	—	—	—	—	—
Interagency Transfers	—	1,481,175	—	757,594	—	—
TOTAL OTHER CHARGES	**—**	**$15,777,431**	**—**	**$1,675,594**	**$6,289,520**	**$1,800,000**
Acquisitions	—	542,500	—	542,500	—	—
Major Repairs	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**$542,500**	**—**	**$542,500**	**—**	**—**
TOTAL EXPENDITURES	**—**	**$24,235,469**	**$0**	**$6,923,356**	**$6,289,520**	**$1,800,000**

Expenditures	Statutory Dedications Form ID 60866 ST2-STRATEGIC INVESTMENT	Fees & Self-generated Form ID 55337 FEES & SELF GENERATED
Salaries	—	2,076,802
Other Compensation	—	—
Related Benefits	—	690,685
TOTAL PERSONAL SERVICES	**—**	**$2,767,487**
Travel	—	81,904
Operating Services	—	164,161
Supplies	—	56,181
TOTAL OPERATING EXPENSES	**—**	**$302,246**
PROFESSIONAL SERVICES	**—**	**$140,543**
Other Charges	3,200,000	2,088,736
Debt Service	—	—
Interagency Transfers	—	723,581
TOTAL OTHER CHARGES	**$3,200,000**	**$2,812,317**
Acquisitions	—	—
Major Repairs	—	—
TOTAL ACQ. & MAJOR REPAIRS	**—**	**—**
TOTAL EXPENDITURES	**$3,200,000**	**$6,022,593**

REVENUE COLLECTIONS/INCOME

Fees & Self-generated

002 - Fees & Self-generated Revenues

Source	Commitment Item	Commitment Item Name	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
FEES AND SELF GENERATED	4830016	PY CASH CARRYOVER	7,850,185	11,625,611	3,437,379	(8,188,232)
FEES & SELF GENERATED	4320010	EXOTIC-1%-SMT	528,625	505,457	405,457	(100,000)
FEES & SELF GENERATED	4320011	EXOTIC-.5%	142,315	146,353	146,353	—
FEES & SELF GENERATED	4320012	NET PROG TAX-LIC	41,600	33,365	35,514	2,149
FEES & SELF GENERATED	4320013	SALAAM TAX	21,527	22,383	22,083	(300)
FEES & SELF GENERATED	4320014	OTB TAX	591,190	670,000	591,190	(78,810)
FEES & SELF GENERATED	4320015	HORSE RAC TAX EXOT	264,323	251,993	264,323	12,330
FEES & SELF GENERATED	4320040	OTB TAX-HHR	4,798,765	—	—	—
FEES & SELF GENERATED	4520010	FINE&PEN-CITATIONS	110,225	85,000	73,525	(11,475)
FEES & SELF GENERATED	4520014	FINE&PEN-OTHER	14,500	3,500	3,500	—
FEES & SELF GENERATED	4550018	FEES-TRADE/PROF-LIC	1,400	681	875	194
FEES & SELF GENERATED	4550030	LIC PERM & FEES-OTH	410,875	432,710	247,698	(185,012)
FEES & SELF GENERATED	4550694	LICENSE PERMIT & FEE	1,353	30,600	30,600	—
FEES & SELF GENERATED	4650010	SALE NON ST-SERVICES	328,335	224,228	266,548	42,320
FEES & SELF GENERATED	4710029	MR-PRIVATE SOURCES	529,174	529,842	497,548	(32,294)
Total Collections/Income			**$15,634,392**	**$14,561,723**	**$6,022,593**	**$(8,539,130)**
TYPE						
Expenditures Source of Funding Form (BR-6)			4,008,781	10,996,046	6,022,593	(4,973,453)
Carryforward			11,625,611	3,565,677	—	(3,565,677)
Total Expenditures, Transfers and Carry Forwards to Next FY			**$15,634,392**	**$14,561,723**	**$6,022,593**	**$(8,539,130)**
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	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
G05-VIDEO DRAW POKER DEV	4330010	VIDEO DRAW POKER	6,289,520	4,090,804	6,289,520	2,198,716
Total Collections/Income			**$6,289,520**	**$4,090,804**	**$6,289,520**	**$2,198,716**
TYPE						
Expenditures Source of Funding Form (BR-6)			6,289,520	4,090,804	6,289,520	2,198,716
Total Expenditures, Transfers and Carry Forwards to Next FY			**$6,289,520**	**$4,090,804**	**$6,289,520**	**$2,198,716**
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	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
G09-PARI-MUTUEL RACING	4330011	SLOT MACH-RACE TRK	6,172,627	6,208,483	6,923,356	714,873
Total Collections/Income			**$6,172,627**	**$6,208,483**	**$6,923,356**	**$714,873**
TYPE						
Expenditures Source of Funding Form (BR-6)			6,172,627	6,208,483	6,923,356	714,873
Total Expenditures, Transfers and Carry Forwards to Next FY			**$6,172,627**	**$6,208,483**	**$6,923,356**	**$714,873**
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	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 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			**—**	**—**	**—**	**—**

ST2 - Strategic Investments Across Louisiana Fund

Source	Commitment Item	Commitment Item Name	FY2025-2026 Actuals	FY-2027 Estimate	FY2027-2028 Projected	Over/Under Current Year Estimate
SOURCE						
ST2-STRATEGIC INVESTMENT	4830014	INTRAFUND TRANSFER	—	3,200,000	3,200,000	—
Total Collections/Income			**—**	**$3,200,000**	**$3,200,000**	**—**
TYPE						
Expenditures Source of Funding Form (BR-6)			—	3,200,000	3,200,000	—
Total Expenditures, Transfers and Carry Forwards to Next FY			**—**	**$3,200,000**	**$3,200,000**	**—**
Difference in Total Collections/Income and Total Expenditures, Transfers and Carry Forwards to Next FY			**—**	**—**	**—**	**—**

Justification of Differences

Form 56977 — 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 56978 — 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 56982 — 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.	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) 'amp; 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. Pursuant to ACT No. 378 of the 2025 Regular Session, a new Subfund (G0501) was established within the VDPDP Supplement Fund. The legislated revenue allocation is structed as follows: 60% for purses and 4.5 for breeders awards to the LTHB Association; 30% for purses and 2.25% for breeders awards to the LQHB Association; 2% to the LSRC; and 1.25% to the LHBPA 1993 Inc.

Form 57554 — 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

Form 60871 — 254 - Strategic Investments Across Louisiana Fund

Question	Narrative Response
Explain any transfers to other appropriations.	
Break out INA by Source of Funding.	
Additional information or comments.	Funds will be distributed in accordance with ACT No. 378 of the 2025 Regular Session, a new Subfund (G0501) was established within the VDPDP Supplement Fund. The legislated revenue allocation is structed as follows: 60% for purses and 4.5 for breeders awards to the LTHB Association; 30% for purses and 2.25% for breeders awards to the LQHB Association; 2% to the LSRC; and 1.25% to the LHBPA 1993 Inc.

SCHEDULE OF REQUESTED EXPENDITURES

2541 - Louisiana State Racing Commission

Travel

FY2027-2028 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
9,371	Out-of-State Conference and Conventions
$211,508	**Total Travel**

Operating Services

FY2027-2028 Request	Description
819	Advertising
58,309	Data Processing - Contract Services
25,902	Data Processing - Licensing Software
25,903	Dues and Subscriptions
45,623	Lab Fees
12,899	Mail, Delivery and Postage
43,051	Maintenance of Data Processing Equipment
49,943	Maintenance of Data Processing Software
1,740	Maintenance of Equipment
461	Maintenance - Pest Control
7,576	Maintenance - Waste Disposal
19,312	Miscellaneous - Includes New/Expanded Services Amount

Operating Services *(continued)*

FY2027-2028 Request	Description
27,333	Rental Equipment
184,284	Rentals - Building
9,214	Rentals - Other
2,560	Telephone - Other Communication Services
4,608	Telephone - Services
7,167	Util - Data Line/Circt
$526,704	**Total Operating Services**

Supplies

FY2027-2028 Request	Description
3,658	Auto Repairs and Maintenance
2,457	Auto Supplies
17,903	Computer Supplies
3,898	Farm Supplies
255	Household Supplies
26,951	Medical Supplies Equine Dept.
36,691	Office Supplies - Includes New/Expanded Services Amount
6,725	Other Supplies - wipes, Clorox, hand sanitizers, soap, paper towels, etc.
$98,538	**Total Supplies**

Professional Services

FY2027-2028 Request	Means of Financing	Description
71,610	Pari-mutuel Live Racing Facility Gaming Control Fund	
$71,610		**Court reporting services - record & transcribe proceeding at Commission Public Meetings**

Professional Services *(continued)*

FY2027-2028 Request	Means of Financing	Description
33,672	Pari-mutuel Live Racing Facility Gaming Control Fund	
$33,672		**Court reporting travel expenses & witnesses not employed by the LSRC.**
16,002	Pari-mutuel Live Racing Facility Gaming Control Fund	
$16,002		**Legal services for personnel related matters.**
25,101	Pari-mutuel Live Racing Facility Gaming Control Fund	
$25,101		**Professional Serv - IT**
179,165	Pari-mutuel Live Racing Facility Gaming Control Fund	
$179,165		**Professional Veterinary Services**
57,828	Pari-mutuel Live Racing Facility Gaming Control Fund	
$57,828		**Pro Serv - IT Consultants**
26,878	Fees & Self-generated Revenues	
$26,878		**Veterinarian Technician services provided**
55,026	Pari-mutuel Live Racing Facility Gaming Control Fund	
$55,026		**Veterinarian Technician services provided.**
$465,282	**Total Professional Services**	

Other Charges

FY2027-2028 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.**

Other Charges *(continued)*

FY2027-2028 Request	Means of Financing	Description
600,000	Sports Wagering Purse Supplement Fund	
$600,000		**ACT 435 of the 2021 Regular Session - Sport Wagering Purse Funds to 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**
810,026	Pari-mutuel Live Racing Facility Gaming Control Fund	
64,000	Strategic Investments Across Louisiana Fund	
43,974	Video Draw Poker Device Purse Supplement Fund	
$918,000		**Equine Specimens - Chemical and other analysis**
420,920	Fees & Self-generated Revenues	
$420,920		**Equine Specimens - Chemical and other Analysis**
27,484	Video Draw Poker Device Purse Supplement Fund	
$27,484		**HBPA Disbursement from Video Poker Fund Sub-Fund as per ACT 378 of the 2025 Regular Session**
40,000	Strategic Investments Across Louisiana Fund	
$40,000		**HBPA Distribution from Strategic Investment Across LA Fund as per ACT 378 of the 2025 Regular Session**
72,000	Strategic Investments Across Louisiana Fund	
49,471	Video Draw Poker Device Purse Supplement Fund	
$121,471		**Quarter Horse Breeder Awards - ACT 378 of the 2025 Regular Session**
800,000	Fees & Self-generated Revenues	
$800,000		**Quarter Horse Breeder Awards R.S. 4:165(B)1**

Other Charges *(continued)*

FY2027-2028 Request	Means of Financing	Description
9,083	Fees & Self-generated Revenues	
$9,083		**Quarter Horse Off-track Breeder Awards R.S 4:218(A)1**
960,000	Strategic Investments Across Louisiana Fund	
659,615	Video Draw Poker Device Purse Supplement Fund	
$1,619,615		**Quarter Horse Purse Fund - ACT 378 of the 2025 Regular Session**
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).**
98,942	Video Draw Poker Device Purse Supplement Fund	
$98,942		**Thoroughbred Breeder Awards - ACT 378 of the 2025 Regular Session**
144,000	Strategic Investments Across Louisiana Fund	
$144,000		**Thoroughbred Breeder Awards ACT 378 of the 2025 Regular Session**
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**
1,920,000	Strategic Investments Across Louisiana Fund	
1,319,230	Video Draw Poker Device Purse Supplement Fund	
$3,239,230		**Thoroughbred Purse Funds - ACT 378 of the Regular Session**
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).**
$14,296,256	**Total Other Charges**	

Interagency Transfers

FY2027-2028 Request	Means of Financing	Receiving Agency	Description
60,000	Fees & Self-generated Revenues		
$60,000		**AGRICULTURE AND FORESTRY**	**R.S. 4:165(D)**
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.**
18,154	Pari-mutuel Live Racing Facility Gaming Control Fund		
$18,154		**DOA-OFFICE OF ST PROCUREMENT**	**OSP ancillary services (purchasing, contractual review and RFP).**
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.**
200,000	Fees & Self-generated Revenues		
$200,000		**HED-BOARD OF REGENTS**	**R.S. 4:218(A)(2) - IAT Agreement $235,000 - OTB Pari-mutuel Handle revenues steadily dropping.**
332	Pari-mutuel Live Racing Facility Gaming Control Fund		
$332		**LA PROPERTY ASSISTANCE AGENCY**	**GPS and property tags.**
33,221	Pari-mutuel Live Racing Facility Gaming Control Fund		
$33,221		**LEGISLATIVE AUDITOR**	**Financial Audits**
88,137	Pari-mutuel Live Racing Facility Gaming Control Fund		
$88,137		**OFFICE OF RISK MANAGEMENT**	**State Insurance Coverage**
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.**

Interagency Transfers *(continued)*

FY2027-2028 Request	Means of Financing	Receiving Agency	Description
289,719	Pari-mutuel Live Racing Facility Gaming Control Fund		
$289,719		**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.**
17,303	Pari-mutuel Live Racing Facility Gaming Control Fund		
$17,303		**STATE CIVIL SERVICE**	**LA State Civil Service and Comprehensive Public Training Program**
$1,481,175	**Total Interagency Transfers**		

Acquisitions

FY2027-2028 Request	Means of Financing	New/Replacement	Acquisition Type	Quantitiy	Description
500,000	Pari-mutuel Live Racing Facility Gaming Control Fund				
$500,000		**New**	**OTHER EQUIPMENT**	**4**	**Office Furniture Replacement.**
42,500	Pari-mutuel Live Racing Facility Gaming Control Fund				
$42,500		**Replace**	**COMPUTER**	**14**	**Replacement of IT Equipment.**
$542,500	**Total Acquisitions**				

Continuation Budget Adjustments

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	10,996,046	(4,888,425)	75,358	(160,386)	—	—	6,022,593
STATUTORY DEDICATIONS	15,299,287	(10,000)	20,151	66,357	95,865	2,741,216	18,212,876
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$26,295,333**	**$(4,898,425)**	**$95,509**	**$(94,029)**	**$95,865**	**$2,741,216**	**$24,235,469**

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Fees & Self-generated Revenues	10,996,046	(4,888,425)	75,358	(160,386)	—	—	6,022,593
Total:	**$10,996,046**	**$(4,888,425)**	**$75,358**	**$(160,386)**	**—**	**—**	**$6,022,593**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Pari-mutuel Live Racing Facility Gaming Control Fund	6,208,483	(10,000)	20,151	66,357	95,865	542,500	6,923,356
Sports Wagering Purse Supplement Fund	1,800,000	—	—	—	—	—	1,800,000
Strategic Investments Across Louisiana Fund	3,200,000	—	—	—	—	—	3,200,000
Video Draw Poker Device Purse Supplement Fund	4,090,804	—	—	—	—	2,198,716	6,289,520
Total:	**$15,299,287**	**$(10,000)**	**$20,151**	**$66,357**	**$95,865**	**$2,741,216**	**$18,212,876**

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Salaries	4,625,266	—	—	66,357	65,520	—	4,757,143
Other Compensation	77,592	—	—	—	—	—	77,592
Related Benefits	1,901,133	—	—	(160,386)	30,345	—	1,771,092
TOTAL PERSONAL SERVICES	**$6,603,991**	**—**	**—**	**$(94,029)**	**$95,865**	**—**	**$6,605,827**
Travel	206,589	—	4,919	—	—	—	211,508
Operating Services	3,255,664	(2,798,765)	77,484	—	—	—	534,383
Supplies	96,250	—	2,288	—	—	—	98,538
TOTAL OPERATING EXPENSES	**$3,558,503**	**$(2,798,765)**	**$84,691**	**—**	**—**	**—**	**$844,429**
PROFESSIONAL SERVICES	**$464,464**	**$(10,000)**	**$10,818**	**—**	**—**	**—**	**$465,282**
Other Charges	14,097,540	(2,000,000)	—	—	—	2,198,716	14,296,256
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	1,481,175	—	—	—	—	—	1,481,175
TOTAL OTHER CHARGES	**$15,578,715**	**$(2,000,000)**	**—**	**—**	**—**	**$2,198,716**	**$15,777,431**
Acquisitions	89,660	(89,660)	—	—	—	542,500	542,500
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$89,660**	**$(89,660)**	**—**	**—**	**—**	**$542,500**	**$542,500**
TOTAL EXPENDITURES	**$26,295,333**	**$(4,898,425)**	**$95,509**	**$(94,029)**	**$95,865**	**$2,741,216**	**$24,235,469**
Classified	17	—	—	—	1	—	18
Unclassified	68	—	—	—	—	—	68
TOTAL AUTHORIZED T.O. POSITIONS	**85**	**—**	**—**	**—**	**1**	**—**	**86**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

CONTINUATION BUDGET ADJUSTMENTS - SUMMARIZED

Form 59304 — FY27-28 Non-Recurring Carryforwards

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(47,160)
STATUTORY DEDICATIONS	(10,000)
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$(57,160)**

Positions

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

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**$(10,000)**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	(47,160)
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**$(47,160)**
TOTAL EXPENDITURES	**$(57,160)**

Form 59306 — FY27-28 Non-Recurring Acquisitions and Major Repairs

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(42,500)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$(42,500)**

Positions

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

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	(42,500)
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**$(42,500)**
TOTAL EXPENDITURES	**$(42,500)**

Form 61116 — 254 - Non Recurring

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(4,798,765)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$(4,798,765)**

Positions

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

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	—
Operating Services	(2,798,765)
Supplies	—
TOTAL OPERATING EXPENSES	**$(2,798,765)**
PROFESSIONAL SERVICES	**—**
Other Charges	(2,000,000)
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**$(2,000,000)**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$(4,798,765)**

Form 59307 — FY27-28 Inflation

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	75,358
STATUTORY DEDICATIONS	20,151
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$95,509**

Positions

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

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	4,919
Operating Services	77,484
Supplies	2,288
TOTAL OPERATING EXPENSES	**$84,691**
PROFESSIONAL SERVICES	**$10,818**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$95,509**

Form 61437 — 254 - Compulsory Adjustments

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(160,386)
STATUTORY DEDICATIONS	66,357
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$(94,029)**

Positions

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

Expenditures

	Amount
Salaries	66,357
Other Compensation	—
Related Benefits	(160,386)
TOTAL PERSONAL SERVICES	**$(94,029)**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$(94,029)**

Form 61494 — 254 - Workload

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	95,865
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$95,865**

Positions

	FTE
Classified	1
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Expenditures

	Amount
Salaries	65,520
Other Compensation	—
Related Benefits	30,345
TOTAL PERSONAL SERVICES	**$95,865**
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	**$95,865**

Form 61436 — 254 - Acquisitions

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	542,500
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$542,500**

Positions

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

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	542,500
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**$542,500**
TOTAL EXPENDITURES	**$542,500**

Form 61489 — 254 - Video Draw Poker Dev Sub-Fund

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	2,198,716
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$2,198,716**

Positions

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

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	2,198,716
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**$2,198,716**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$2,198,716**

PROGRAM SUMMARY STATEMENT

2541 - Louisiana State Racing Commission

Means of Financing

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	10,996,046	(4,888,425)	75,358	(160,386)	—	—	6,022,593
STATUTORY DEDICATIONS	15,299,287	(10,000)	20,151	66,357	95,865	2,741,216	18,212,876
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$26,295,333**	**$(4,898,425)**	**$95,509**	**$(94,029)**	**$95,865**	**$2,741,216**	**$24,235,469**

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Fees & Self-generated Revenues	10,996,046	(4,888,425)	75,358	(160,386)	—	—	6,022,593
Total:	**$10,996,046**	**$(4,888,425)**	**$75,358**	**$(160,386)**	**—**	**—**	**$6,022,593**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Pari-mutuel Live Racing Facility Gaming Control Fund	6,208,483	(10,000)	20,151	66,357	95,865	542,500	6,923,356
Sports Wagering Purse Supplement Fund	1,800,000	—	—	—	—	—	1,800,000
Strategic Investments Across Louisiana Fund	3,200,000	—	—	—	—	—	3,200,000
Video Draw Poker Device Purse Supplement Fund	4,090,804	—	—	—	—	2,198,716	6,289,520
Total:	**$15,299,287**	**$(10,000)**	**$20,151**	**$66,357**	**$95,865**	**$2,741,216**	**$18,212,876**

Expenditures and Positions

Description	Existing Operating Budget as of 10/01/2026	Non-Recurring	Inflation	Compulsory	Workload	Other	FY2027-2028 Requested Continuation Level
Salaries	4,625,266	—	—	66,357	65,520	—	4,757,143
Other Compensation	77,592	—	—	—	—	—	77,592
Related Benefits	1,901,133	—	—	(160,386)	30,345	—	1,771,092
TOTAL PERSONAL SERVICES	**$6,603,991**	**—**	**—**	**$(94,029)**	**$95,865**	**—**	**$6,605,827**
Travel	206,589	—	4,919	—	—	—	211,508
Operating Services	3,255,664	(2,798,765)	77,484	—	—	—	534,383
Supplies	96,250	—	2,288	—	—	—	98,538
TOTAL OPERATING EXPENSES	**$3,558,503**	**$(2,798,765)**	**$84,691**	**—**	**—**	**—**	**$844,429**
PROFESSIONAL SERVICES	**$464,464**	**$(10,000)**	**$10,818**	**—**	**—**	**—**	**$465,282**
Other Charges	14,097,540	(2,000,000)	—	—	—	2,198,716	14,296,256
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	1,481,175	—	—	—	—	—	1,481,175
TOTAL OTHER CHARGES	**$15,578,715**	**$(2,000,000)**	**—**	**—**	**—**	**$2,198,716**	**$15,777,431**
Acquisitions	89,660	(89,660)	—	—	—	542,500	542,500
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$89,660**	**$(89,660)**	**—**	**—**	**—**	**$542,500**	**$542,500**
TOTAL EXPENDITURES	**$26,295,333**	**$(4,898,425)**	**$95,509**	**$(94,029)**	**$95,865**	**$2,741,216**	**$24,235,469**
Classified	17	—	—	—	1	—	18
Unclassified	68	—	—	—	—	—	68
TOTAL AUTHORIZED T.O. POSITIONS	**85**	**—**	**—**	**—**	**1**	**—**	**86**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

CONTINUATION BUDGET ADJUSTMENTS - BY PROGRAM

Form 59304 — FY27-28 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	(47,160)
STATUTORY DEDICATIONS	(10,000)
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$(57,160)**

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**$(10,000)**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	(47,160)
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**$(47,160)**
TOTAL EXPENDITURES	**$(57,160)**

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	(47,160)
Total:	**$(47,160)**

Statutory Dedications

	Amount
Pari-mutuel Live Racing Facility Gaming Control Fund	(10,000)
Total:	**$(10,000)**

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated Revenues	(47,160)
Pari-mutuel Live Racing Facility Gaming Control Fund	(10,000)
Total:	**$(57,160)**

Professional Services

Commitment item	Name	Amount
5500000	TOTAL PROF SERVICES	(10,000)
Total:		**$(10,000)**

Acquisitions

Commitment item	Name	Amount
5700000	TOTAL ACQUISITIONS	(47,160)
Total:		**$(47,160)**

Form 59306 — FY27-28 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	(42,500)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$(42,500)**

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	(42,500)
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**$(42,500)**
TOTAL EXPENDITURES	**$(42,500)**

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	(42,500)
Total:	**$(42,500)**

Statutory Dedications

	Amount
Total:	**—**

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated Revenues	(42,500)
Total:	**$(42,500)**

Acquisitions

Commitment item	Name	Amount
5700000	TOTAL ACQUISITIONS	47,160
5710221	ACQ-COMP HARDWARE	(20,000)
5710224	ACQ-OFFICE FURN&EQP	(5,500)
5710227	ACQ-MEDICAL EQUIP	(17,000)
5710250	ACQ-AUTOMOBILES	(47,160)
Total:		**$(42,500)**

Form 59307 — FY27-28 Inflation

2541 - Louisiana State Racing Commission

Means of Financing

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	75,358
STATUTORY DEDICATIONS	20,151
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$95,509**

Expenditures

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	4,919
Operating Services	77,484
Supplies	2,288
TOTAL OPERATING EXPENSES	**$84,691**
PROFESSIONAL SERVICES	**$10,818**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$95,509**

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	75,358
Total:	**$75,358**

Statutory Dedications

	Amount
Pari-mutuel Live Racing Facility Gaming Control Fund	20,151
Total:	**$20,151**

Supporting Detail

Means of Financing

Description	Amount
Fees & Self-generated Revenues	75,358
Pari-mutuel Live Racing Facility Gaming Control Fund	20,151
Total:	**$95,509**

Travel

Commitment item	Name	Amount
5210010	IN-STATE TRAVEL-ADM	413
5210015	IN-STATE TRAVEL-CONF	59
5210020	IN-STATE TRAV-FIELD	3,699
5210025	IN-STATE TRV-BD MEM	345
5210030	IN-STATE TRV-IT/TRN	45
5210050	OUT-OF-STATE TRV-ADM	24
5210055	OUT-OF-STTRV-CONF	215
5210065	OUT-OF-STTRV-BD MEM	119
Total:		**$4,919**

Operating Services

Commitment item	Name	Amount
5310001	SERV-ADVERTISING	19
5310010	SERV-DUES & OTHER	603
5310012	SERV-DATA MODEL/MAP	1,359
5310013	SERV-LAB FEES	1,061
5310053	SERV-IT CONTRACTED	179
5310400	SERV-MISC	65,512
5330003	MAINT-PESTCONTROL	11
5330004	MAINT-GARBAGE DISP	176
5330008	MAINT-EQUIPMENT	40
5330016	MAINT-DATA PROC EQP	1,001
5330017	MAINT-DATA SOFTWARE	1,159
5340015	RENT-OPER COST-BLDG	4,284
5340020	RENT-EQUIPMENT	633

Operating Services *(continued)*

Commitment item	Name	Amount
5340070	RENT-OTHER	214
5340072	SOFTWARE LICENSING	599
5350002	UTIL-DATA LINE/CIRCT	167
5350004	UTIL-TELEPHONE SERV	108
5350005	UTIL-OTHER COMM SERV	60
5350006	UTIL-MAIL/DEL/POST	299
Total:		**$77,484**

Supplies

Commitment item	Name	Amount
5410001	SUP-OFFICE SUPPLIES	853
5410006	SUP-COMPUTER	416
5410008	SUP-MEDICAL	627
5410015	SUP-AUTO	57
5410017	SUP-JANITORIAL	5
5410018	SUP-FARM	91
5410031	SUP-REP/MNT SUP-AUTO	85
5410400	SUP-OTHER	154
Total:		**$2,288**

Professional Services

Commitment item	Name	Amount
5510003	PROF SERV-MGT CONSUL	1,904
5510005	PROF SERV-LEGAL	804
5510009	PROF SERV-VETERINARY	4,165
5510013	PROF SERV-IT	584
5510014	PROF SERV-IT CONSLT	1,345
5510037	PROF SERV-OTH-TRAVEL	782
5510400	PROF SERV-OTHER	1,234
Total:		**$10,818**

Form 61116 — 254 - Non Recurring

2541 - Louisiana State Racing Commission

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	(4,798,765)
STATUTORY DEDICATIONS	—
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$(4,798,765)**

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	—
Operating Services	(2,798,765)
Supplies	—
TOTAL OPERATING EXPENSES	**$(2,798,765)**
PROFESSIONAL SERVICES	**—**
Other Charges	(2,000,000)
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**$(2,000,000)**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$(4,798,765)**

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	(4,798,765)
Total:	**$(4,798,765)**

Statutory Dedications

	Amount
Total:	**—**

Question	Narrative Response
Explain the need for this request.	HHR Pool Funds and expenditures are non-recurrent.
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.	

Form 61437 — 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	(160,386)
STATUTORY DEDICATIONS	66,357
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$(94,029)**

EXPENDITURES

	Amount
Salaries	66,357
Other Compensation	—
Related Benefits	(160,386)
TOTAL PERSONAL SERVICES	**$(94,029)**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	—
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**—**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$(94,029)**

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	(160,386)
Total:	**$(160,386)**

Statutory Dedications

	Amount
Pari-mutuel Live Racing Facility Gaming Control Fund	66,357
Total:	**$66,357**

Question	Narrative Response
Explain the need for this request.	Market Adjustment for Classified and Salary Increases for Unclassified Employees. Also, Accounting for Attritions.
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 61494 — 254 - Workload

2541 - Louisiana State Racing Commission

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	95,865
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$95,865**

EXPENDITURES

	Amount
Salaries	65,520
Other Compensation	—
Related Benefits	30,345
TOTAL PERSONAL SERVICES	**$95,865**
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	**$95,865**

AUTHORIZED POSITIONS

	FTE
Classified	1
Unclassified	—
TOTAL AUTHORIZED T.O. POSITIONS	1
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—
TOTAL NON-T.O. FTE POSITIONS	—

Statutory Dedications

	Amount
Pari-mutuel Live Racing Facility Gaming Control Fund	95,865
Total:	**$95,865**

Question	Narrative Response
Explain the need for this request.	LSRC is requesting the allocation of an additional auditor position to accommodate the significant increase in workload resulting from the enactment of ACT 378 of the Regular Session.
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?	Yes
Additional information or comments.	

Form 61436 — 254 - Acquisitions

2541 - Louisiana State Racing Commission

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	542,500
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$542,500**

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	542,500
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**$542,500**
TOTAL EXPENDITURES	**$542,500**

AUTHORIZED POSITIONS

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

Statutory Dedications

	Amount
Pari-mutuel Live Racing Facility Gaming Control Fund	542,500
Total:	**$542,500**

Question	Narrative Response
Explain the need for this request.	The Commission is implementing a new badge screening system which will require new equipment to scan badges and to print them. The Commission is also planning new systems of storage and shipment of blood samples. Additionally, we will need to add to our hardware the equipment necessary to audit the new revenue.
Cite performance indicators for the adjustment.	N/A
What would the impact be if this is not funded?	The Commission would not be able to implement the new badge screen system, the new storage and shipment of blood samples systems and the auditing of the new revenue will have to be done via Excel Spreadsheet.
Is revenue a fixed amount or can it be adjusted?	It can be adjusted
Is the expenditure of these revenues restricted?	No
Additional information or comments.	

Form 61489 — 254 - Video Draw Poker Dev Sub-Fund

2541 - Louisiana State Racing Commission

MEANS OF FINANCING

	Amount
STATE GENERAL FUND (Direct)	—
STATE GENERAL FUND BY:	—
INTERAGENCY TRANSFERS	—
FEES & SELF-GENERATED	—
STATUTORY DEDICATIONS	2,198,716
FEDERAL FUNDS	—
TOTAL MEANS OF FINANCING	**$2,198,716**

EXPENDITURES

	Amount
Salaries	—
Other Compensation	—
Related Benefits	—
TOTAL PERSONAL SERVICES	**—**
Travel	—
Operating Services	—
Supplies	—
TOTAL OPERATING EXPENSES	**—**
PROFESSIONAL SERVICES	**—**
Other Charges	2,198,716
Debt Service	—
Interagency Transfers	—
TOTAL OTHER CHARGES	**$2,198,716**
Acquisitions	—
Major Repairs	—
TOTAL ACQ. & MAJOR REPAIRS	**—**
TOTAL EXPENDITURES	**$2,198,716**

AUTHORIZED POSITIONS

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

Statutory Dedications

	Amount
Video Draw Poker Device Purse Supplement Fund	2,198,716
Total:	**$2,198,716**

Question	Narrative Response
Explain the need for this request.	To account for Statutory Dedication Funds resulting from the enactment of ACT 378 of the 2025 Regular Session
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?	Yes.
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 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in this Adjustment Package	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	10,996,046	(4,973,453)	—	6,022,593
STATUTORY DEDICATIONS	15,299,287	2,913,589	—	18,212,876
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	**$26,295,333**	**$(2,059,864)**	**—**	**$24,235,469**
Salaries	4,625,266	131,877	—	4,757,143
Other Compensation	77,592	—	—	77,592
Related Benefits	1,901,133	(130,041)	—	1,771,092
TOTAL PERSONAL SERVICES	**$6,603,991**	**$1,836**	**—**	**$6,605,827**
Travel	206,589	4,919	—	211,508
Operating Services	3,255,664	(2,721,281)	—	534,383
Supplies	96,250	2,288	—	98,538
TOTAL OPERATING EXPENSES	**$3,558,503**	**$(2,714,074)**	**—**	**$844,429**
PROFESSIONAL SERVICES	**$464,464**	**$818**	**—**	**$465,282**
Other Charges	14,097,540	198,716	—	14,296,256
Debt Service	—	—	—	—
Interagency Transfers	1,481,175	—	—	1,481,175
TOTAL OTHER CHARGES	**$15,578,715**	**$198,716**	**—**	**$15,777,431**
Acquisitions	89,660	452,840	—	542,500
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$89,660**	**$452,840**	**—**	**$542,500**
TOTAL EXPENDITURES	**$26,295,333**	**$(2,059,864)**	**—**	**$24,235,469**
Classified	**17**	**1**	**—**	**18**
Unclassified	**68**	**—**	**—**	**68**
TOTAL AUTHORIZED T.O. POSITIONS	**85**	**1**	**—**	**86**
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 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in this Adjustment Package	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—
FEES & SELF-GENERATED	10,996,046	(4,973,453)	—	6,022,593
STATUTORY DEDICATIONS	15,299,287	2,913,589	—	18,212,876
FEDERAL FUNDS	—	—	—	—
TOTAL MEANS OF FINANCING	**$26,295,333**	**$(2,059,864)**	**—**	**$24,235,469**
Salaries	4,625,266	131,877	—	4,757,143
Other Compensation	77,592	—	—	77,592
Related Benefits	1,901,133	(130,041)	—	1,771,092
TOTAL PERSONAL SERVICES	**$6,603,991**	**$1,836**	**—**	**$6,605,827**
Travel	206,589	4,919	—	211,508
Operating Services	3,255,664	(2,721,281)	—	534,383
Supplies	96,250	2,288	—	98,538
TOTAL OPERATING EXPENSES	**$3,558,503**	**$(2,714,074)**	**—**	**$844,429**
PROFESSIONAL SERVICES	**$464,464**	**$818**	**—**	**$465,282**
Other Charges	14,097,540	198,716	—	14,296,256
Debt Service	—	—	—	—
Interagency Transfers	1,481,175	—	—	1,481,175
TOTAL OTHER CHARGES	**$15,578,715**	**$198,716**	**—**	**$15,777,431**
Acquisitions	89,660	452,840	—	542,500
Major Repairs	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$89,660**	**$452,840**	**—**	**$542,500**
TOTAL EXPENDITURES	**$26,295,333**	**$(2,059,864)**	**—**	**$24,235,469**
Classified	**17**	**1**	**—**	**18**
Unclassified	**68**	**—**	**—**	**68**
TOTAL AUTHORIZED T.O. POSITIONS	**85**	**1**	**—**	**86**
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 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	10,996,046	(4,973,453)	—	—	6,022,593
STATUTORY DEDICATIONS	15,299,287	2,913,589	—	—	18,212,876
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$26,295,333**	**$(2,059,864)**	**—**	**—**	**$24,235,469**
Salaries	4,625,266	131,877	—	—	4,757,143
Other Compensation	77,592	—	—	—	77,592
Related Benefits	1,901,133	(130,041)	—	—	1,771,092
TOTAL PERSONAL SERVICES	**$6,603,991**	**$1,836**	**—**	**—**	**$6,605,827**
Travel	206,589	4,919	—	—	211,508
Operating Services	3,255,664	(2,721,281)	—	—	534,383
Supplies	96,250	2,288	—	—	98,538
TOTAL OPERATING EXPENSES	**$3,558,503**	**$(2,714,074)**	**—**	**—**	**$844,429**
PROFESSIONAL SERVICES	**$464,464**	**$818**	**—**	**—**	**$465,282**
Other Charges	14,097,540	198,716	—	—	14,296,256
Debt Service	—	—	—	—	—
Interagency Transfers	1,481,175	—	—	—	1,481,175
TOTAL OTHER CHARGES	**$15,578,715**	**$198,716**	**—**	**—**	**$15,777,431**
Acquisitions	89,660	452,840	—	—	542,500
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$89,660**	**$452,840**	**—**	**—**	**$542,500**
TOTAL EXPENDITURES	**$26,295,333**	**$(2,059,864)**	**—**	**—**	**$24,235,469**
Classified	17	1	—	—	18
Unclassified	68	—	—	—	68
TOTAL AUTHORIZED T.O. POSITIONS	85	1	—	—	86
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Fees & Self-generated Revenues	10,996,046	(4,973,453)	—	—	6,022,593
Total:	**$10,996,046**	**$(4,973,453)**	**—**	**—**	**$6,022,593**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Pari-mutuel Live Racing Facility Gaming Control Fund	6,208,483	714,873	—	—	6,923,356
Sports Wagering Purse Supplement Fund	1,800,000	—	—	—	1,800,000
Strategic Investments Across Louisiana Fund	3,200,000	—	—	—	3,200,000
Video Draw Poker Device Purse Supplement Fund	4,090,804	2,198,716	—	—	6,289,520
Total:	**$15,299,287**	**$2,913,589**	**—**	**—**	**$18,212,876**

PROGRAM SUMMARY STATEMENT

2541 - Louisiana State Racing Commission

Means of Financing and Expenditures	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
STATE GENERAL FUND (Direct)	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—
FEES & SELF-GENERATED	10,996,046	(4,973,453)	—	—	6,022,593
STATUTORY DEDICATIONS	15,299,287	2,913,589	—	—	18,212,876
FEDERAL FUNDS	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$26,295,333**	**$(2,059,864)**	**—**	**—**	**$24,235,469**
Salaries	4,625,266	131,877	—	—	4,757,143
Other Compensation	77,592	—	—	—	77,592
Related Benefits	1,901,133	(130,041)	—	—	1,771,092
TOTAL PERSONAL SERVICES	**$6,603,991**	**$1,836**	**—**	**—**	**$6,605,827**
Travel	206,589	4,919	—	—	211,508
Operating Services	3,255,664	(2,721,281)	—	—	534,383
Supplies	96,250	2,288	—	—	98,538
TOTAL OPERATING EXPENSES	**$3,558,503**	**$(2,714,074)**	**—**	**—**	**$844,429**
PROFESSIONAL SERVICES	**$464,464**	**$818**	**—**	**—**	**$465,282**
Other Charges	14,097,540	198,716	—	—	14,296,256
Debt Service	—	—	—	—	—
Interagency Transfers	1,481,175	—	—	—	1,481,175
TOTAL OTHER CHARGES	**$15,578,715**	**$198,716**	**—**	**—**	**$15,777,431**
Acquisitions	89,660	452,840	—	—	542,500
Major Repairs	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$89,660**	**$452,840**	**—**	**—**	**$542,500**
TOTAL EXPENDITURES	**$26,295,333**	**$(2,059,864)**	**—**	**—**	**$24,235,469**
Classified	17	1	—	—	18
Unclassified	68	—	—	—	68
TOTAL AUTHORIZED T.O. POSITIONS	85	1	—	—	86
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	—	—	—	—	—
TOTAL NON-T.O. FTE POSITIONS	—	—	—	—	—

Fees and Self-Generated

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Fees & Self-generated Revenues	10,996,046	(4,973,453)	—	—	6,022,593
Total:	**$10,996,046**	**$(4,973,453)**	**—**	**—**	**$6,022,593**

Statutory Dedications

Description	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustment	FY2027-2028 Requested in Technical/Other Package	FY2027-2028 Requested New/Expanded	FY2027-2028 Requested Realignment
Pari-mutuel Live Racing Facility Gaming Control Fund	6,208,483	714,873	—	—	6,923,356
Sports Wagering Purse Supplement Fund	1,800,000	—	—	—	1,800,000
Strategic Investments Across Louisiana Fund	3,200,000	—	—	—	3,200,000
Video Draw Poker Device Purse Supplement Fund	4,090,804	2,198,716	—	—	6,289,520
Total:	**$15,299,287**	**$2,913,589**	**—**	**—**	**$18,212,876**



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Total Request Summary

AGENCY SUMMARY STATEMENT

Total Agency

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	4,008,781	10,996,046	(4,973,453)	—	—	6,022,593	(4,973,453)
STATUTORY DEDICATIONS	14,278,003	15,299,287	2,913,589	—	—	18,212,876	2,913,589
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$18,286,784**	**$26,295,333**	**$(2,059,864)**	**—**	**—**	**$24,235,469**	**$(2,059,864)**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Pari-mutuel Live Racing Facility Gaming Control Fund	6,188,483	6,208,483	714,873	—	—	6,923,356	714,873
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	—	—	—	1,800,000	—
Strategic Investments Across Louisiana Fund	—	3,200,000	—	—	—	3,200,000	—
Video Draw Poker Device Purse Supplement Fund	6,289,520	4,090,804	2,198,716	—	—	6,289,520	2,198,716
Total:	**$14,278,003**	**$15,299,287**	**$2,913,589**	**—**	**—**	**$18,212,876**	**$2,913,589**

Expenditures and Positions

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Salaries	4,050,427	4,625,266	131,877	—	—	4,757,143	131,877
Other Compensation	197,918	77,592	—	—	—	77,592	—
Related Benefits	1,603,901	1,901,133	(130,041)	—	—	1,771,092	(130,041)
TOTAL PERSONAL SERVICES	**$5,852,246**	**$6,603,991**	**$1,836**	**—**	**—**	**$6,605,827**	**$1,836**
Travel	260,322	206,589	4,919	—	—	211,508	4,919
Operating Services	362,886	3,255,664	(2,721,281)	—	—	534,383	(2,721,281)
Supplies	30,934	96,250	2,288	—	—	98,538	2,288
TOTAL OPERATING EXPENSES	**$654,142**	**$3,558,503**	**$(2,714,074)**	**—**	**—**	**$844,429**	**$(2,714,074)**
PROFESSIONAL SERVICES	**$167,675**	**$464,464**	**$818**	**—**	**—**	**$465,282**	**$818**
Other Charges	10,423,152	14,097,540	198,716	—	—	14,296,256	198,716
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	1,101,241	1,481,175	—	—	—	1,481,175	—
TOTAL OTHER CHARGES	**$11,524,393**	**$15,578,715**	**$198,716**	**—**	**—**	**$15,777,431**	**$198,716**
Acquisitions	88,328	89,660	452,840	—	—	542,500	452,840
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$88,328**	**$89,660**	**$452,840**	**—**	**—**	**$542,500**	**$452,840**
TOTAL EXPENDITURES	**$18,286,784**	**$26,295,333**	**$(2,059,864)**	**—**	**—**	**$24,235,469**	**$(2,059,864)**
Classified	19	17	1	—	—	18	1
Unclassified	70	68	—	—	—	68	—
TOTAL AUTHORIZED T.O. POSITIONS	**89**	**85**	**1**	**—**	**—**	**86**	**1**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**

PROGRAM SUMMARY STATEMENT

2541 - Louisiana State Racing Commission

Means of Financing

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
STATE GENERAL FUND (Direct)	—	—	—	—	—	—	—
STATE GENERAL FUND BY:	—	—	—	—	—	—	—
INTERAGENCY TRANSFERS	—	—	—	—	—	—	—
FEES & SELF-GENERATED	4,008,781	10,996,046	(4,973,453)	—	—	6,022,593	(4,973,453)
STATUTORY DEDICATIONS	14,278,003	15,299,287	2,913,589	—	—	18,212,876	2,913,589
FEDERAL FUNDS	—	—	—	—	—	—	—
TOTAL MEANS OF FINANCING	**$18,286,784**	**$26,295,333**	**$(2,059,864)**	**—**	**—**	**$24,235,469**	**$(2,059,864)**

Statutory Dedications

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Pari-mutuel Live Racing Facility Gaming Control Fund	6,188,483	6,208,483	714,873	—	—	6,923,356	714,873
Sports Wagering Purse Supplement Fund	1,800,000	1,800,000	—	—	—	1,800,000	—
Strategic Investments Across Louisiana Fund	—	3,200,000	—	—	—	3,200,000	—
Video Draw Poker Device Purse Supplement Fund	6,289,520	4,090,804	2,198,716	—	—	6,289,520	2,198,716
Total:	**$14,278,003**	**$15,299,287**	**$2,913,589**	**—**	**—**	**$18,212,876**	**$2,913,589**

Expenditures and Positions

Description	FY2025-2026 Actuals	Existing Operating Budget as of 10/01/2026	FY2027-2028 Requested Continuation Adjustments	FY2027-2028 Requested in Technical/Other Adjustments	FY2027-2028 Requested New or Expanded Adjustments	FY2027-2028 Total Request	Over/Under EOB
Salaries	4,050,427	4,625,266	131,877	—	—	4,757,143	131,877
Other Compensation	197,918	77,592	—	—	—	77,592	—
Related Benefits	1,603,901	1,901,133	(130,041)	—	—	1,771,092	(130,041)
TOTAL PERSONAL SERVICES	**$5,852,246**	**$6,603,991**	**$1,836**	**—**	**—**	**$6,605,827**	**$1,836**
Travel	260,322	206,589	4,919	—	—	211,508	4,919
Operating Services	362,886	3,255,664	(2,721,281)	—	—	534,383	(2,721,281)
Supplies	30,934	96,250	2,288	—	—	98,538	2,288
TOTAL OPERATING EXPENSES	**$654,142**	**$3,558,503**	**$(2,714,074)**	**—**	**—**	**$844,429**	**$(2,714,074)**
PROFESSIONAL SERVICES	**$167,675**	**$464,464**	**$818**	**—**	**—**	**$465,282**	**$818**
Other Charges	10,423,152	14,097,540	198,716	—	—	14,296,256	198,716
Debt Service	—	—	—	—	—	—	—
Interagency Transfers	1,101,241	1,481,175	—	—	—	1,481,175	—
TOTAL OTHER CHARGES	**$11,524,393**	**$15,578,715**	**$198,716**	**—**	**—**	**$15,777,431**	**$198,716**
Acquisitions	88,328	89,660	452,840	—	—	542,500	452,840
Major Repairs	—	—	—	—	—	—	—
TOTAL ACQ. & MAJOR REPAIRS	**$88,328**	**$89,660**	**$452,840**	**—**	**—**	**$542,500**	**$452,840**
TOTAL EXPENDITURES	**$18,286,784**	**$26,295,333**	**$(2,059,864)**	**—**	**—**	**$24,235,469**	**$(2,059,864)**
Classified	19	17	1	—	—	18	1
Unclassified	70	68	—	—	—	68	—
TOTAL AUTHORIZED T.O. POSITIONS	**89**	**85**	**1**	**—**	**—**	**86**	**1**
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**
TOTAL NON-T.O. FTE POSITIONS	**—**	**—**	**—**	**—**	**—**	**—**	**—**



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Addenda

INTERAGENCY TRANSFERS

INTERAGENCY AGREEMENT /Amended

Interagency Agreement between The Louisiana Department of Justice (141) and Office of the Governor – LA State Racing Commission (254) for Fiscal Year **2025-2026**. The Louisiana Department of Justice (141) is budgeted to receive the following Revenue from Office of the Governor – LA State Racing Commission (254) by Interagency Transfer for the following reason (s):

Description of Services: To provide for the salary and related benefits of personnel assigned to LA State Racing Commission for legal services.

Personnel: Brett Bonin, Assistant Attorney General

Salary	$108,762
Retirement (33.15%)	36,055
FICA-Medicare (1.45%)	1,577
Insurance	15,974
Travel	15,000
Total Request for FY 25-26	**$177,368**

10/16/25

Recipient Agency /Deputy Director Date

Sending Agency Fiscal Officer Date

Note: It is the receiving agency's responsibility to ensure the execution of this agreement. Both agencies must submit copies of this Agreement with their budget request (and any subsequent BA-7s) as documentation for I.A.I. revenues and I.A.T. expenses.

09/29/2025

INTERAGENCY AGREEMENT

BR-19B
(09/24)

AGRICULTURE & FORESTRY PASS THROUGH

Interagency Agreement Between **AGRICULTURE & FORESTRY PASS THROUGH FUNDS (941)** (Recipient Agency and #) and **LOUISIANA STATE RACING COMMISSION (254)** (Sending Agency and #)

For Fiscal Year **2027-2028** **AGRICULTURE & FORESTRY PASS THROUGH FUNDS (941)** (Agency Name and #) is budgeted to receive the following revenue

from **LOUISIANA STATE RACING COMMISSION (254)** (Agency Name and #) by Interagency Transfer for the following reason(s):

The reason for the Interagency Agreement is :

Provides Interagency Transfer funding from the Louisiana State Racing Commission pursuant to La. R.S. 165(D) in the amount of $60,000.00 (Sixty Thousand Dollars and 00/100) "to be used to promote and advance the development of the horse racing industry in Louisiana through the publication and dissemination of information relating solely to the horse breeding and horse racing industries in Louisiana."

TOTAL: $60,000

Recipient Agency Fiscal Officer — Date 9/18/26

Sending Agency Fiscal Officer — Date 9/18/26

NOTE:
It is the Receiving Agency's responsibility to ensure the execution of this Agreement.
Both Agencies must submit copies of this Agreement with their Budget Request (and any subsequent BA-7s as documentation for I.A.T. revenues and I.A.T. expense).

INTERAGENCY AGREEMENT

BR-19B
(9/26)

Interagency Agreement Between **Higher Education-Board of Regents (19A-671)** (Recipient Agency and #) and **LA State Racing Commission (254)** (Sending Agency and #).

For Fiscal Year **2027-2028**, **Higher Education-Board of Regents (19A-671)** (Agency Name and #) is budgeted to receive the following revenue **$200,000**

from **LA State Racing Commission (254)** (Agency Name and #) by Interagency Transfer for the following reason(s):

The reason for the Interagency Agreement is :
Provides Interagency Transfer funding of thirty-three percent (33%) of one and one-half percent (1.5%) of the total amount wagered at each offtrack wagering facility from the Louisiana State Racing Commission to the Board of Regents pursuant to La. R.S. 218(A)(2). For Budgetary purpose only, the LSRC estimates that the total distribution amount to be $200,000.00 for FYE 2027-28. The Quarterly distributions will be based on Actual Revenue Collection in compliance with La. R.S. 218(A)(2).

Recipient Agency Fiscal Officer (Print)	Christopher Henry Recipient Agency Fiscal Officer (Signature)	09/30/2026 Date
Sending Agency Fiscal Officer (Print)	Tesalia Rener Sending Agency Fiscal Officer (Signature)	09/30/2026 Date

NOTE:
It is the Receiving Agency's responsibility to ensure the execution of this Agreement.
Both Agencies must submit copies of this Agreement with their Budget Request (and any subsequent BA-7s as documentation for I.A.T. revenues and I.A.T. expenses).

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA
Childrens Budget
Department Summary

CHILD - DS
Fiscal Year 2027 - 2028
Report Date: 10/29/26

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

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA
Childrens Budget
by Department

CHILD - DC
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA
Childrens Budget
Agency Summary

CHILD - AS
Fiscal Year 2027 - 2028
Report Date: 10/29/26

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

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA
Childrens Budget
by Agency

CHILD - AC
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA
Childrens Budget
by Agency/Program and Service

CHILD1
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA
Childrens Budget
Narrative

CHILD2
Fiscal Year 2027 - 2028
Report Date: 10/29/26

Form ID:	
Form Description:	
Service:	

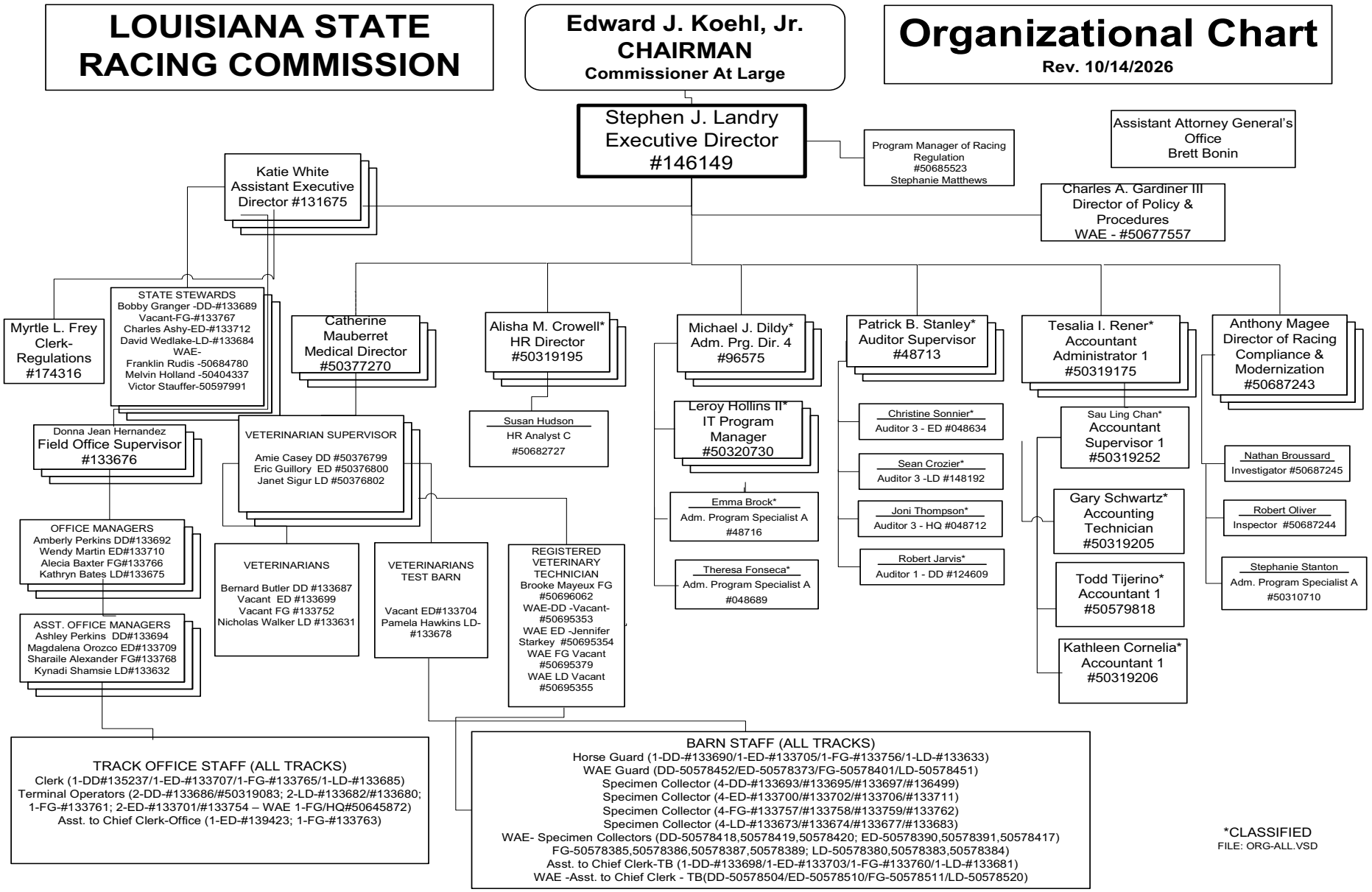
Question and Narrative Response

Agency: 254 LOUSIANA RACING COMMISSION

STATE OF LOUISIANA
Sunset Review

SUNSET1
Fiscal Year 2027 - 2028
Report Date: 10/29/26

GENERAL ADDENDA


LOUISIANA STATE RACING COMMISSION
Edward J. Koehl, Jr.
CHAIRMAN
Commissioner At Large
Organizational Chart
Rev. 10/14/2026
Stephen J. Landry
Executive Director
#146149
Program Manager of Racing Regulation
#50685523
Stephanie Matthews
Assistant Attorney General's Office
Brett Bonin
Katie White
Assistant Executive Director #131675
Charles A. Gardiner III
Director of Policy & Procedures
WAE - #50677557
Myrtle L. Frey
Clerk-Regulations
#174316
STATE STEWARDS
Bobby Granger -DD-#133689
Vacant-FG-#133767
Charles Ashy-ED-#133712
David Wedlake-LD-#133684
WAE-
Franklin Rudis -50684780
Melvin Holland -50404337
Victor Stauffer-50597991
Catherine Mauberret
Medical Director
#50377270
Alisha M. Crowell*
HR Director
#50319195
Michael J. Dildy*
Adm. Prg. Dir. 4
#96575
Patrick B. Stanley*
Auditor Supervisor
#48713
Tesalia I. Rener*
Accountant Administrator 1
#50319175
Anthony Magee
Director of Racing Compliance & Modernization
#50687243
Donna Jean Hernandez
Field Office Supervisor
#133676
VETERINARIAN SUPERVISOR
Amie Casey DD #50376799
Eric Guillory ED #50376800
Janet Sigur LD #50376802
Susan Hudson
HR Analyst C
#50682727
Leroy Hollins II*
IT Program Manager
#50320730
Christine Sonnier*
Auditor 3 - ED #048634
Sau Ling Chan*
Accountant Supervisor 1
#50319252
Nathan Broussard
Investigator #50687245
Sean Crozier*
Auditor 3 -LD #148192
Gary Schwartz*
Accounting Technician
#50319205
Robert Oliver
Inspector #50687244
Joni Thompson*
Auditor 3 - HQ #048712
Todd Tijerino*
Accountant 1
#50579818
Emma Brock*
Adm. Program Specialist A
#48716
Robert Jarvis*
Auditor 1 - DD #124609
Kathleen Cornelia*
Accountant 1
#50319206
Theresa Fonseca*
Adm. Program Specialist A
#048689
Stephanie Stanton
Adm. Program Specialist A
#50310710
OFFICE MANAGERS
Amberly Perkins DD#133692
Wendy Martin ED#133710
Alecia Baxter FG#133766
Kathryn Bates LD#133675
VETERINARIANS
Bernard Butler DD #133687
Vacant ED #133699
Vacant FG #133752
Nicholas Walker LD #133631
VETERINARIANS TEST BARN
Vacant ED#133704
Pamela Hawkins LD-#133678
REGISTERED VETERINARY TECHNICIAN
Brooke Mayeux FG #50696062
WAE-DD -Vacant-#50695353
WAE ED -Jennifer Starkey #50695354
WAE FG Vacant #50695379
WAE LD Vacant #50695355
ASST. OFFICE MANAGERS
Ashley Perkins DD#133694
Magdalena Orozco ED#133709
Sharaile Alexander FG#133768
Kynadi Shamsie LD#133632
TRACK OFFICE STAFF (ALL TRACKS)
Clerk (1-DD#135237/1-ED-#133707/1-FG-#133765/1-LD-#133685)
Terminal Operators (2-DD-#133686/#50319083; 2-LD-#133682/#133680; 1-FG-#133761; 2-ED-#133701/#133754 – WAE 1-FG/HQ#50645872)
Asst. to Chief Clerk-Office (1-ED-#139423; 1-FG-#133763)
BARN STAFF (ALL TRACKS)
Horse Guard (1-DD-#133690/1-ED-#133705/1-FG-#133756/1-LD-#133633)
WAE Guard (DD-50578452/ED-50578373/FG-50578401/LD-50578451)
Specimen Collector (4-DD-#133693/#133695/#133697/#136499)
Specimen Collector (4-ED-#133700/#133702/#133706/#133711)
Specimen Collector (4-FG-#133757/#133758/#133759/#133762)
Specimen Collector (4-LD-#133673/#133674/#133677/#133683)
WAE- Specimen Collectors (DD-50578418,50578419,50578420; ED-50578390,50578391,50578417)
FG-50578385,50578386,50578387,50578389; LD-50578380,50578383,50578384)
Asst. to Chief Clerk-TB (1-DD-#133698/1-ED-#133703/1-FG-#133760/1-LD-#133681)
WAE -Asst. to Chief Clerk - TB(DD-50578504/ED-50578510/FG-50578511/LD-50578520)
*CLASSIFIED
FILE: ORG-ALL.VSD



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