

STATE OF LOUISIANA
Means of Finance Summary
Executive Budget

Means of Financing:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$434,837	\$515,000	\$515,000	\$517,102	\$515,000	\$0	0%
FEES & SELF-GENERATED	\$113,003,100	\$117,285,462	\$118,857,224	\$120,172,980	\$118,637,147	(\$220,077)	(0.19%)
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$113,995,851	\$118,358,376	\$119,930,138	\$121,249,430	\$119,710,061	(\$220,077)	(0.18%)
Classified	716	713	713	713	713	0	0%
Unclassified	11	11	11	11	11	0	0%
AUTHORIZED T.O. POSITIONS	727	724	724	724	724	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0	0%
NON-T.O. FTE POSITIONS	6	6	6	6	6	0	0%
POSITIONS	748	745	745	745	745	0	0%

STATE OF LOUISIANA
Means of Finance Summary - Agency
Executive Budget

440 - Office of Revenue

Means of Financing:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$434,837	\$515,000	\$515,000	\$517,102	\$515,000	\$0	0%
FEES & SELF-GENERATED	\$113,003,100	\$117,285,462	\$118,857,224	\$120,172,980	\$118,637,147	(\$220,077)	(0.19%)
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$113,995,851	\$118,358,376	\$119,930,138	\$121,249,430	\$119,710,061	(\$220,077)	(0.18%)
Classified	716	713	713	713	713	0	0%
Unclassified	11	11	11	11	11	0	0%
AUTHORIZED T.O. POSITIONS	727	724	724	724	724	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0	0%
NON-T.O. FTE POSITIONS	6	6	6	6	6	0	0%
POSITIONS	748	745	745	745	745	0	0%

STATE OF LOUISIANA
Means of Finance Summary - Program
Executive Budget

4401 - Tax Collection

Means of Financing:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEES & SELF-GENERATED	\$104,072,628	\$106,855,567	\$107,790,239	\$109,304,488	\$107,621,947	(\$168,292)	(0.16%)
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$104,072,628	\$106,855,567	\$107,790,239	\$109,304,488	\$107,621,947	(\$168,292)	(0.16%)
Classified	629	626	626	626	626	0	0%
Unclassified	10	10	10	10	10	0	0%
AUTHORIZED T.O. POSITIONS	639	636	636	636	636	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0	0%
NON-T.O. FTE POSITIONS	5	5	5	5	5	0	0%
POSITIONS	659	656	656	656	656	0	0%

STATE OF LOUISIANA
Means of Finance Summary - Program
Executive Budget

4403 - Alcohol and Tobacco Control

Means of Financing:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$434,837	\$515,000	\$515,000	\$517,102	\$515,000	\$0	0%
FEES & SELF-GENERATED	\$7,126,472	\$7,842,574	\$8,284,664	\$8,317,799	\$8,268,360	(\$16,304)	(0.20%)
STATUTORY DEDICATIONS	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$8,119,223	\$8,915,488	\$9,357,578	\$9,394,249	\$9,341,274	(\$16,304)	(0.17%)
Classified	67	67	67	67	67	0	0%
Unclassified	1	1	1	1	1	0	0%
AUTHORIZED T.O. POSITIONS	68	68	68	68	68	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	1	1	1	1	1	0	0%
POSITIONS	69	69	69	69	69	0	0%

STATE OF LOUISIANA
Means of Finance Summary - Program
Executive Budget

4404 - Office of Charitable Gaming

Means of Financing:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEES & SELF-GENERATED	\$1,803,999	\$2,587,321	\$2,782,321	\$2,550,693	\$2,746,840	(\$35,481)	(1.28%)
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$1,803,999	\$2,587,321	\$2,782,321	\$2,550,693	\$2,746,840	(\$35,481)	(1.28%)
Classified	20	20	20	20	20	0	0%
Unclassified	0	0	0	0	0	0	0%
AUTHORIZED T.O. POSITIONS	20	20	20	20	20	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
POSITIONS	20	20	20	20	20	0	0%

STATE OF LOUISIANA

Adjustments Report

Executive Budget

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$515,000	\$118,857,224	\$557,914	\$0	\$119,930,138	724	Existing Operating Budget
\$0	\$0	(\$2,361,377)	\$0	\$0	(\$2,361,377)	0	Statewide Adjustments
\$0	\$0	\$2,141,300	\$0	\$0	\$2,141,300	0	Other Adjustments
\$0	\$515,000	\$118,637,147	\$557,914	\$0	\$119,710,061	724	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$84,980	\$16,814	\$0	\$101,794	0	Acquisitions & Major Repairs
\$0	\$0	(\$14,147)	\$0	\$0	(\$14,147)	0	Administrative Law Judges
\$0	\$0	(\$2,606,449)	\$0	\$0	(\$2,606,449)	0	Attrition Adjustment
\$0	\$0	(\$26,099)	\$0	\$0	(\$26,099)	0	Capitol Park Security
\$0	\$0	\$14,896	\$0	\$0	\$14,896	0	Civil Service Fees
\$0	\$0	\$382,928	\$0	\$0	\$382,928	0	Civil Service Training Series
\$0	\$0	\$192,435	\$0	\$0	\$192,435	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$188,553	\$0	\$0	\$188,553	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	(\$15,815)	\$0	\$0	(\$15,815)	0	Legislative Auditor Fees
\$0	\$0	\$76	\$0	\$0	\$76	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,616,410	\$0	\$0	\$1,616,410	0	Market Rate Classified
\$0	\$0	(\$227,159)	(\$16,814)	\$0	(\$243,973)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$1,571,762)	\$0	\$0	(\$1,571,762)	0	Non-recurring Carryforwards
\$0	\$0	(\$32,368)	\$0	\$0	(\$32,368)	0	Office of State Procurement
\$0	\$0	\$156,535	\$0	\$0	\$156,535	0	Office of Technology Services (OTS)
\$0	\$0	\$1,279,436	\$0	\$0	\$1,279,436	0	Related Benefits Base Adjustment
\$0	\$0	\$13,457	\$0	\$0	\$13,457	0	Rent in State-Owned Buildings
\$0	\$0	(\$2,865,862)	\$0	\$0	(\$2,865,862)	0	Retirement Rate Adjustment
\$0	\$0	\$62,237	\$0	\$0	\$62,237	0	Risk Management
\$0	\$0	\$1,372,905	\$0	\$0	\$1,372,905	0	Salary Base Adjustment
\$0	\$0	(\$363,569)	\$0	\$0	(\$363,569)	0	State Treasury Fees
\$0	\$0	(\$2,995)	\$0	\$0	(\$2,995)	0	UPS Fees
\$0	\$0	(\$2,361,377)	\$0	\$0	(\$2,361,377)	0	Total

STATE OF LOUISIANA
Adjustments Report
Executive Budget

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$500,000	\$0	\$0	\$500,000	0	Increase for a professional service contract to begin matching lottery, casino, and sports betting winnings against Office of Debt Recovery (ODR) debtors.
\$0	\$0	\$300,000	\$0	\$0	\$300,000	0	Increase for a professional services contract to secure litigation services to manage complex litigation and prosecute administrative violations of regulatory frameworks surrounding alcohol delivery, manufacturing alternating premises, and CBD/THC issues.
\$0	\$0	\$213,400	\$0	\$0	\$213,400	0	Increase for the enhancement of the BLAIR (Bingo, Licensing, Accounting, and Inventory Reporting) system in the Charitable Gaming Program. This system provides the ability for remote access while in the field conducting inspections and entrance interviews for audits.
\$0	\$0	\$250,000	\$0	\$0	\$250,000	0	Increase for the expansion of the Collection Division, Criminal Investigation Division, and the Revenue Processing Division in the LaSalle Building. These expansions would allow additional office space for employees in these divisions and centralize employees in appropriate areas in the LaSalle Building.
\$0	\$0	\$336,000	\$0	\$0	\$336,000	0	Increase for the expansion of the Northeast Louisiana State Office Building in Monroe, LA. This expansion will include Collection, Taxpayer Compliance- Income, taxpayer Compliance- SES (Sales, Excise, Severance), and the Office of Charitable Gaming staff and management. The expansion is necessary due to the high volume of individual income walk-in taxpayers and recruitment challenges in Baton Rouge and the surrounding areas.
\$0	\$0	\$391,900	\$0	\$0	\$391,900	0	Increase for the re-opening of the Southwest Louisiana (Lake Charles) Office for taxpayers to have face-to-face customer service to resolve billing issues, file delinquent tax returns, pay taxes owed, and promote voluntary compliance through taxpayer education.
\$0	\$0	\$150,000	\$0	\$0	\$150,000	0	Increase for updates and maintenance of the Licensing and Enforcement System Application in the Alcohol and Tobacco Control Program. This system provides public access/ application, legal, enforcement and administrative reporting.
\$0	\$0	\$2,141,300	\$0	\$0	\$2,141,300	0	Total

STATE OF LOUISIANA

Adjustments Report - Agency Executive Budget

440 - Office of Revenue

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$515,000	\$118,857,224	\$557,914	\$0	\$119,930,138	724	Existing Operating Budget as of 12/01/2023
\$0	\$0	(\$2,361,377)	\$0	\$0	(\$2,361,377)	0	Statewide Adjustments
\$0	\$0	\$2,141,300	\$0	\$0	\$2,141,300	0	Other Adjustments
\$0	\$515,000	\$118,637,147	\$557,914	\$0	\$119,710,061	724	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$84,980	\$16,814	\$0	\$101,794	0	Acquisitions & Major Repairs
\$0	\$0	(\$14,147)	\$0	\$0	(\$14,147)	0	Administrative Law Judges
\$0	\$0	(\$2,606,449)	\$0	\$0	(\$2,606,449)	0	Attrition Adjustment
\$0	\$0	(\$26,099)	\$0	\$0	(\$26,099)	0	Capitol Park Security
\$0	\$0	\$14,896	\$0	\$0	\$14,896	0	Civil Service Fees
\$0	\$0	\$382,928	\$0	\$0	\$382,928	0	Civil Service Training Series
\$0	\$0	\$192,435	\$0	\$0	\$192,435	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$188,553	\$0	\$0	\$188,553	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	(\$15,815)	\$0	\$0	(\$15,815)	0	Legislative Auditor Fees
\$0	\$0	\$76	\$0	\$0	\$76	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,616,410	\$0	\$0	\$1,616,410	0	Market Rate Classified
\$0	\$0	(\$227,159)	(\$16,814)	\$0	(\$243,973)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$1,571,762)	\$0	\$0	(\$1,571,762)	0	Non-recurring Carryforwards
\$0	\$0	(\$32,368)	\$0	\$0	(\$32,368)	0	Office of State Procurement
\$0	\$0	\$156,535	\$0	\$0	\$156,535	0	Office of Technology Services (OTS)
\$0	\$0	\$1,279,436	\$0	\$0	\$1,279,436	0	Related Benefits Base Adjustment
\$0	\$0	\$13,457	\$0	\$0	\$13,457	0	Rent in State-Owned Buildings
\$0	\$0	(\$2,865,862)	\$0	\$0	(\$2,865,862)	0	Retirement Rate Adjustment
\$0	\$0	\$62,237	\$0	\$0	\$62,237	0	Risk Management
\$0	\$0	\$1,372,905	\$0	\$0	\$1,372,905	0	Salary Base Adjustment
\$0	\$0	(\$363,569)	\$0	\$0	(\$363,569)	0	State Treasury Fees
\$0	\$0	(\$2,995)	\$0	\$0	(\$2,995)	0	UPS Fees
\$0	\$0	(\$2,361,377)	\$0	\$0	(\$2,361,377)	0	Total

STATE OF LOUISIANA
Adjustments Report - Agency
Executive Budget

440 - Office of Revenue

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$500,000	\$0	\$0	\$500,000	0	Increase for a professional service contract to begin matching lottery, casino, and sports betting winnings against Office of Debt Recovery (ODR) debtors.
\$0	\$0	\$300,000	\$0	\$0	\$300,000	0	Increase for a professional services contract to secure litigation services to manage complex litigation and prosecute administrative violations of regulatory frameworks surrounding alcohol delivery, manufacturing alternating premises, and CBD/THC issues.
\$0	\$0	\$213,400	\$0	\$0	\$213,400	0	Increase for the enhancement of the BLAIR (Bingo, Licensing, Accounting, and Inventory Reporting) system in the Charitable Gaming Program. This system provides the ability for remote access while in the field conducting inspections and entrance interviews for audits.
\$0	\$0	\$250,000	\$0	\$0	\$250,000	0	Increase for the expansion of the Collection Division, Criminal Investigation Division, and the Revenue Processing Division in the LaSalle Building. These expansions would allow additional office space for employees in these divisions and centralize employees in appropriate areas in the LaSalle Building.
\$0	\$0	\$336,000	\$0	\$0	\$336,000	0	Increase for the expansion of the Northeast Louisiana State Office Building in Monroe, LA. This expansion will include Collection, Taxpayer Compliance- Income, taxpayer Compliance- SES (Sales, Excise, Severance), and the Office of Charitable Gaming staff and management. The expansion is necessary due to the high volume of individual income walk-in taxpayers and recruitment challenges in Baton Rouge and the surrounding areas.
\$0	\$0	\$391,900	\$0	\$0	\$391,900	0	Increase for the re-opening of the Southwest Louisiana (Lake Charles) Office for taxpayers to have face-to-face customer service to resolve billing issues, file delinquent tax returns, pay taxes owed, and promote voluntary compliance through taxpayer education.
\$0	\$0	\$150,000	\$0	\$0	\$150,000	0	Increase for updates and maintenance of the Licensing and Enforcement System Application in the Alcohol and Tobacco Control Program. This system provides public access/application, legal, enforcement and administrative reporting.
\$0	\$0	\$2,141,300	\$0	\$0	\$2,141,300	0	Total

STATE OF LOUISIANA

Adjustments Report - Program

Executive Budget

4401 - Tax Collection

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$107,790,239	\$0	\$0	\$107,790,239	636	Existing Operating Budget as of 12/01/2023
\$0	\$0	(\$1,646,192)	\$0	\$0	(\$1,646,192)	0	Statewide Adjustments
\$0	\$0	\$1,477,900	\$0	\$0	\$1,477,900	0	Other Adjustments
\$0	\$0	\$107,621,947	\$0	\$0	\$107,621,947	636	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$62,085	\$0	\$0	\$62,085	0	Acquisitions & Major Repairs
\$0	\$0	(\$2,420,035)	\$0	\$0	(\$2,420,035)	0	Attrition Adjustment
\$0	\$0	(\$26,099)	\$0	\$0	(\$26,099)	0	Capitol Park Security
\$0	\$0	\$14,896	\$0	\$0	\$14,896	0	Civil Service Fees
\$0	\$0	\$320,880	\$0	\$0	\$320,880	0	Civil Service Training Series
\$0	\$0	\$169,733	\$0	\$0	\$169,733	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$181,184	\$0	\$0	\$181,184	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	(\$15,815)	\$0	\$0	(\$15,815)	0	Legislative Auditor Fees
\$0	\$0	\$76	\$0	\$0	\$76	0	Maintenance in State-Owned Buildings
\$0	\$0	\$1,422,345	\$0	\$0	\$1,422,345	0	Market Rate Classified
\$0	\$0	(\$94,264)	\$0	\$0	(\$94,264)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$934,672)	\$0	\$0	(\$934,672)	0	Non-recurring Carryforwards
\$0	\$0	(\$32,368)	\$0	\$0	(\$32,368)	0	Office of State Procurement
\$0	\$0	\$156,535	\$0	\$0	\$156,535	0	Office of Technology Services (OTS)
\$0	\$0	\$1,099,017	\$0	\$0	\$1,099,017	0	Related Benefits Base Adjustment
\$0	\$0	\$13,457	\$0	\$0	\$13,457	0	Rent in State-Owned Buildings
\$0	\$0	(\$2,528,431)	\$0	\$0	(\$2,528,431)	0	Retirement Rate Adjustment
\$0	\$0	\$26,745	\$0	\$0	\$26,745	0	Risk Management
\$0	\$0	\$1,305,103	\$0	\$0	\$1,305,103	0	Salary Base Adjustment
\$0	\$0	(\$363,569)	\$0	\$0	(\$363,569)	0	State Treasury Fees
\$0	\$0	(\$2,995)	\$0	\$0	(\$2,995)	0	UPS Fees
\$0	\$0	(\$1,646,192)	\$0	\$0	(\$1,646,192)	0	Total

STATE OF LOUISIANA
Adjustments Report - Program
Executive Budget

4401 - Tax Collection

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$500,000	\$0	\$0	\$500,000	0	Increase for a professional service contract to begin matching lottery, casino, and sports betting winnings against Office of Debt Recovery (ODR) debtors.
\$0	\$0	\$250,000	\$0	\$0	\$250,000	0	Increase for the expansion of the Collection Division, Criminal Investigation Division, and the Revenue Processing Division in the LaSalle Building. These expansions would allow additional office space for employees in these divisions and centralize employees in appropriate areas in the LaSalle Building.
\$0	\$0	\$336,000	\$0	\$0	\$336,000	0	Increase for the expansion of the Northeast Louisiana State Office Building in Monroe, LA. This expansion will include Collection, Taxpayer Compliance- Income, taxpayer Compliance- SES (Sales, Excise, Severance), and the Office of Charitable Gaming staff and management. The expansion is necessary due to the high volume of individual income walk-in taxpayers and recruitment challenges in Baton Rouge and the surrounding areas.
\$0	\$0	\$391,900	\$0	\$0	\$391,900	0	Increase for the re-opening of the Southwest Louisiana (Lake Charles) Office for taxpayers to have face-to-face customer service to resolve billing issues, file delinquent tax returns, pay taxes owed, and promote voluntary compliance through taxpayer education.
\$0	\$0	\$1,477,900	\$0	\$0	\$1,477,900	0	Total

STATE OF LOUISIANA
Adjustments Report - Program
Executive Budget

4403 - Alcohol and Tobacco Control

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$515,000	\$8,284,664	\$557,914	\$0	\$9,357,578	68	Existing Operating Budget as of 12/01/2023
\$0	\$0	(\$466,304)	\$0	\$0	(\$466,304)	0	Statewide Adjustments
\$0	\$0	\$450,000	\$0	\$0	\$450,000	0	Other Adjustments
\$0	\$515,000	\$8,268,360	\$557,914	\$0	\$9,341,274	68	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$22,895	\$16,814	\$0	\$39,709	0	Acquisitions & Major Repairs
\$0	\$0	(\$186,414)	\$0	\$0	(\$186,414)	0	Attrition Adjustment
\$0	\$0	\$40,825	\$0	\$0	\$40,825	0	Civil Service Training Series
\$0	\$0	\$16,269	\$0	\$0	\$16,269	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$7,369	\$0	\$0	\$7,369	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$149,476	\$0	\$0	\$149,476	0	Market Rate Classified
\$0	\$0	(\$107,895)	(\$16,814)	\$0	(\$124,709)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$442,090)	\$0	\$0	(\$442,090)	0	Non-recurring Carryforwards
\$0	\$0	\$198,254	\$0	\$0	\$198,254	0	Related Benefits Base Adjustment
\$0	\$0	(\$259,513)	\$0	\$0	(\$259,513)	0	Retirement Rate Adjustment
\$0	\$0	\$35,492	\$0	\$0	\$35,492	0	Risk Management
\$0	\$0	\$59,028	\$0	\$0	\$59,028	0	Salary Base Adjustment
\$0	\$0	(\$466,304)	\$0	\$0	(\$466,304)	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$300,000	\$0	\$0	\$300,000	0	Increase for a professional services contract to secure litigation services to manage complex litigation and prosecute administrative violations of regulatory frameworks surrounding alcohol delivery, manufacturing alternating premises, and CBD/THC issues.
\$0	\$0	\$150,000	\$0	\$0	\$150,000	0	Increase for updates and maintenance of the Licensing and Enforcement System Application in the Alcohol and Tobacco Control Program. This system provides public access/application, legal, enforcement and administrative reporting.
\$0	\$0	\$450,000	\$0	\$0	\$450,000	0	Total

STATE OF LOUISIANA
Adjustments Report - Program
Executive Budget

4404 - Office of Charitable Gaming

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$2,782,321	\$0	\$0	\$2,782,321	20	Existing Operating Budget as of 12/01/2023
\$0	\$0	(\$248,881)	\$0	\$0	(\$248,881)	0	Statewide Adjustments
\$0	\$0	\$213,400	\$0	\$0	\$213,400	0	Other Adjustments
\$0	\$0	\$2,746,840	\$0	\$0	\$2,746,840	20	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	(\$14,147)	\$0	\$0	(\$14,147)	0	Administrative Law Judges
\$0	\$0	\$21,223	\$0	\$0	\$21,223	0	Civil Service Training Series
\$0	\$0	\$6,433	\$0	\$0	\$6,433	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$44,589	\$0	\$0	\$44,589	0	Market Rate Classified
\$0	\$0	(\$25,000)	\$0	\$0	(\$25,000)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$195,000)	\$0	\$0	(\$195,000)	0	Non-recurring Carryforwards
\$0	\$0	(\$17,835)	\$0	\$0	(\$17,835)	0	Related Benefits Base Adjustment
\$0	\$0	(\$77,918)	\$0	\$0	(\$77,918)	0	Retirement Rate Adjustment
\$0	\$0	\$8,774	\$0	\$0	\$8,774	0	Salary Base Adjustment
\$0	\$0	(\$248,881)	\$0	\$0	(\$248,881)	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$213,400	\$0	\$0	\$213,400	0	Increase for the enhancement of the BLAIR (Bingo, Licensing, Accounting, and Inventory Reporting) system in the Charitable Gaming Program. This system provides the ability for remote access while in the field conducting inspections and entrance interviews for audits.
\$0	\$0	\$213,400	\$0	\$0	\$213,400	0	Total

STATE OF LOUISIANA

Line Item Expenditure Summary

Executive Budget

Expenditures & Request:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Salaries	\$39,644,982	\$43,799,692	\$43,799,692	\$46,645,309	\$44,902,361	\$1,102,669
Other Compensation	\$1,243,815	\$1,718,388	\$1,718,388	\$1,718,388	\$1,718,388	\$0
Related Benefits	\$26,179,582	\$30,035,812	\$30,035,812	\$29,357,000	\$28,493,499	(\$1,542,313)
TOTAL PERSONAL SERVICES	\$67,068,379	\$75,553,892	\$75,553,892	\$77,720,697	\$75,114,248	(\$439,644)
Travel	\$517,048	\$1,027,318	\$1,027,318	\$1,052,077	\$1,027,318	\$0
Operating Services	\$2,314,964	\$6,225,544	\$6,225,544	\$6,375,580	\$6,553,544	\$328,000
Supplies	\$325,344	\$467,211	\$467,211	\$478,471	\$467,211	\$0
TOTAL OPERATING EXPENSES	\$3,157,356	\$7,720,073	\$7,720,073	\$7,906,128	\$8,048,073	\$328,000
PROFESSIONAL SERVICES	\$2,038,360	\$3,774,397	\$3,689,397	\$4,578,311	\$4,539,397	\$850,000
Other Charges	\$408,225	\$1,281,183	\$1,281,183	\$1,281,183	\$1,281,183	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$40,364,863	\$29,869,858	\$30,937,996	\$29,661,317	\$30,261,766	(\$676,230)
TOTAL OTHER CHARGES	\$40,773,089	\$31,151,041	\$32,219,179	\$30,942,500	\$31,542,949	(\$676,230)
Acquisitions	\$958,666	\$158,973	\$747,597	\$101,794	\$465,394	(\$282,203)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$958,666	\$158,973	\$747,597	\$101,794	\$465,394	(\$282,203)
TOTAL EXPENDITURES	\$113,995,851	\$118,358,376	\$119,930,138	\$121,249,430	\$119,710,061	(\$220,077)
Classified	716	713	713	713	713	0
Unclassified	11	11	11	11	11	0
AUTHORIZED T.O. POSITIONS	727	724	724	724	724	0
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	6	6	6	6	6	0
POSITIONS	748	745	745	745	745	0

STATE OF LOUISIANA

Line Item Expenditure Summary - Agency

Executive Budget

440 - Office of Revenue

Expenditures & Request:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Salaries	\$39,644,982	\$43,799,692	\$43,799,692	\$46,645,309	\$44,902,361	\$1,102,669
Other Compensation	\$1,243,815	\$1,718,388	\$1,718,388	\$1,718,388	\$1,718,388	\$0
Related Benefits	\$26,179,582	\$30,035,812	\$30,035,812	\$29,357,000	\$28,493,499	(\$1,542,313)
TOTAL PERSONAL SERVICES	\$67,068,379	\$75,553,892	\$75,553,892	\$77,720,697	\$75,114,248	(\$439,644)
Travel	\$517,048	\$1,027,318	\$1,027,318	\$1,052,077	\$1,027,318	\$0
Operating Services	\$2,314,964	\$6,225,544	\$6,225,544	\$6,375,580	\$6,553,544	\$328,000
Supplies	\$325,344	\$467,211	\$467,211	\$478,471	\$467,211	\$0
TOTAL OPERATING EXPENSES	\$3,157,356	\$7,720,073	\$7,720,073	\$7,906,128	\$8,048,073	\$328,000
PROFESSIONAL SERVICES	\$2,038,360	\$3,774,397	\$3,689,397	\$4,578,311	\$4,539,397	\$850,000
Other Charges	\$408,225	\$1,281,183	\$1,281,183	\$1,281,183	\$1,281,183	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$40,364,863	\$29,869,858	\$30,937,996	\$29,661,317	\$30,261,766	(\$676,230)
TOTAL OTHER CHARGES	\$40,773,089	\$31,151,041	\$32,219,179	\$30,942,500	\$31,542,949	(\$676,230)
Acquisitions	\$958,666	\$158,973	\$747,597	\$101,794	\$465,394	(\$282,203)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$958,666	\$158,973	\$747,597	\$101,794	\$465,394	(\$282,203)
TOTAL EXPENDITURES	\$113,995,851	\$118,358,376	\$119,930,138	\$121,249,430	\$119,710,061	(\$220,077)
Classified	716	713	713	713	713	0
Unclassified	11	11	11	11	11	0
AUTHORIZED T.O. POSITIONS	727	724	724	724	724	0
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	6	6	6	6	6	0
POSITIONS	748	745	745	745	745	0

STATE OF LOUISIANA

Line Item Expenditure Summary - Program

Executive Budget

4401 - Tax Collection

Expenditures & Request:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Salaries	\$35,185,834	\$38,382,499	\$38,382,499	\$40,975,299	\$39,355,887	\$973,388
Other Compensation	\$1,108,345	\$1,363,691	\$1,363,691	\$1,363,691	\$1,363,691	\$0
Related Benefits	\$23,719,153	\$27,005,484	\$27,005,484	\$26,382,515	\$25,581,892	(\$1,423,592)
TOTAL PERSONAL SERVICES	\$60,013,332	\$66,751,674	\$66,751,674	\$68,721,505	\$66,301,470	(\$450,204)
Travel	\$472,446	\$905,073	\$905,073	\$926,885	\$905,073	\$0
Operating Services	\$1,996,573	\$5,853,314	\$5,853,314	\$5,994,379	\$6,181,314	\$328,000
Supplies	\$134,201	\$289,089	\$289,089	\$296,056	\$289,089	\$0
TOTAL OPERATING EXPENSES	\$2,603,220	\$7,047,476	\$7,047,476	\$7,217,320	\$7,375,476	\$328,000
PROFESSIONAL SERVICES	\$1,939,172	\$3,545,978	\$3,545,978	\$4,131,436	\$4,095,978	\$550,000
Other Charges	\$234,707	\$718,043	\$718,043	\$718,043	\$718,043	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$39,190,604	\$28,698,132	\$29,554,910	\$28,454,099	\$28,705,295	(\$849,615)
TOTAL OTHER CHARGES	\$39,425,311	\$29,416,175	\$30,272,953	\$29,172,142	\$29,423,338	(\$849,615)
Acquisitions	\$91,593	\$94,264	\$172,158	\$62,085	\$425,685	\$253,527
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$91,593	\$94,264	\$172,158	\$62,085	\$425,685	\$253,527
TOTAL EXPENDITURES	\$104,072,628	\$106,855,567	\$107,790,239	\$109,304,488	\$107,621,947	(\$168,292)
Classified	629	626	626	626	626	0
Unclassified	10	10	10	10	10	0
AUTHORIZED T.O. POSITIONS	639	636	636	636	636	0
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	5	5	5	5	5	0
POSITIONS	659	656	656	656	656	0

STATE OF LOUISIANA

Line Item Expenditure Summary - Program

Executive Budget

4403 - Alcohol and Tobacco Control

Expenditures & Request:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Salaries	\$3,490,877	\$4,240,899	\$4,240,899	\$4,436,620	\$4,313,084	\$72,185
Other Compensation	\$135,469	\$327,519	\$327,519	\$327,519	\$327,519	\$0
Related Benefits	\$1,917,910	\$2,308,941	\$2,308,941	\$2,324,928	\$2,262,050	(\$46,891)
TOTAL PERSONAL SERVICES	\$5,544,256	\$6,877,359	\$6,877,359	\$7,089,067	\$6,902,653	\$25,294
Travel	\$44,555	\$107,245	\$107,245	\$109,830	\$107,245	\$0
Operating Services	\$312,230	\$267,086	\$267,086	\$273,523	\$267,086	\$0
Supplies	\$183,276	\$169,428	\$169,428	\$173,511	\$169,428	\$0
TOTAL OPERATING EXPENSES	\$540,061	\$543,759	\$543,759	\$556,864	\$543,759	\$0
PROFESSIONAL SERVICES	\$99,189	\$228,419	\$143,419	\$446,875	\$443,419	\$300,000
Other Charges	\$173,518	\$563,140	\$563,140	\$563,140	\$563,140	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$895,126	\$663,102	\$679,462	\$698,594	\$848,594	\$169,132
TOTAL OTHER CHARGES	\$1,068,644	\$1,226,242	\$1,242,602	\$1,261,734	\$1,411,734	\$169,132
Acquisitions	\$867,073	\$39,709	\$550,439	\$39,709	\$39,709	(\$510,730)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$867,073	\$39,709	\$550,439	\$39,709	\$39,709	(\$510,730)
TOTAL EXPENDITURES	\$8,119,223	\$8,915,488	\$9,357,578	\$9,394,249	\$9,341,274	(\$16,304)
Classified	67	67	67	67	67	0
Unclassified	1	1	1	1	1	0
AUTHORIZED T.O. POSITIONS	68	68	68	68	68	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	1	1	1	1	1	0
POSITIONS	69	69	69	69	69	0

STATE OF LOUISIANA

Line Item Expenditure Summary - Program

Executive Budget

4404 - Office of Charitable Gaming

Expenditures & Request:	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Salaries	\$968,272	\$1,176,294	\$1,176,294	\$1,233,390	\$1,233,390	\$57,096
Other Compensation	\$0	\$27,178	\$27,178	\$27,178	\$27,178	\$0
Related Benefits	\$542,519	\$721,387	\$721,387	\$649,557	\$649,557	(\$71,830)
TOTAL PERSONAL SERVICES	\$1,510,791	\$1,924,859	\$1,924,859	\$1,910,125	\$1,910,125	(\$14,734)
Travel	\$47	\$15,000	\$15,000	\$15,362	\$15,000	\$0
Operating Services	\$6,161	\$105,144	\$105,144	\$107,678	\$105,144	\$0
Supplies	\$7,868	\$8,694	\$8,694	\$8,904	\$8,694	\$0
TOTAL OPERATING EXPENSES	\$14,075	\$128,838	\$128,838	\$131,944	\$128,838	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$279,134	\$508,624	\$703,624	\$508,624	\$707,877	\$4,253
TOTAL OTHER CHARGES	\$279,134	\$508,624	\$703,624	\$508,624	\$707,877	\$4,253
Acquisitions	\$0	\$25,000	\$25,000	\$0	\$0	(\$25,000)
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$25,000	\$25,000	\$0	\$0	(\$25,000)
TOTAL EXPENDITURES	\$1,803,999	\$2,587,321	\$2,782,321	\$2,550,693	\$2,746,840	(\$35,481)
Classified	20	20	20	20	20	0
Unclassified	0	0	0	0	0	0
AUTHORIZED T.O. POSITIONS	20	20	20	20	20	0
AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
NON-T.O. FTE POSITIONS	0	0	0	0	0	0
POSITIONS	20	20	20	20	20	0

Statutory Dedication and Fund Account Summary

Executive Budget

Fees and Self Generated	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Fees & Self-generated	\$112,903,100	\$117,185,462	\$118,757,224	\$120,072,980	\$118,537,147	(\$220,077)
LA Entertainment Development Ded Fund Ac	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$113,003,100	\$117,285,462	\$118,857,224	\$120,172,980	\$118,637,147	(\$220,077)
Statutory Dedications	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0

Statutory Dedication and Fund Account Summary - Agency

Executive Budget

440 - Office of Revenue

Fees and Self Generated	PY Actuals 22 - 23	Enacted 23 - 24	Existing Operating Budget as of 12/01/23	Continuation 24 - 25	Recommended 24 - 25	Total Executive Adjustment 24 - 25
Fees & Self-generated	\$112,903,100	\$117,185,462	\$118,757,224	\$120,072,980	\$118,537,147	(\$220,077)
LA Entertainment Development Ded Fund Ac	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$113,003,100	\$117,285,462	\$118,857,224	\$120,172,980	\$118,637,147	(\$220,077)
Statutory Dedications	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0

Statutory Dedication and Fund Account Summary - Program

Executive Budget

4401 - Tax Collection

Fees and Self Generated	PY Actuals 22 - 23	Enacted 23 - 24	Existing Operating Budget as of 12/01/23	Continuation 24 - 25	Recommended 24 - 25	Total Executive Adjustment 24 - 25
Fees & Self-generated	\$103,972,628	\$106,755,567	\$107,690,239	\$109,204,488	\$107,521,947	(\$168,292)
LA Entertainment Development Ded Fund Ac	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0
Total:	\$104,072,628	\$106,855,567	\$107,790,239	\$109,304,488	\$107,621,947	(\$168,292)
Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Recommended FY -	Total Executive Adjustment FY -
Total:	\$0	\$0	\$0	\$0	\$0	\$0

Statutory Dedication and Fund Account Summary - Program

Executive Budget

4403 - Alcohol and Tobacco Control

Fees and Self Generated	PY Actuals 22 - 23	Enacted 23 - 24	Existing Operating Budget as of 12/01/23	Continuation 24 - 25	Recommended 24 - 25	Total Executive Adjustment 24 - 25
Fees & Self-generated	\$7,126,472	\$7,842,574	\$8,284,664	\$8,317,799	\$8,268,360	(\$16,304)
Total:	\$7,126,472	\$7,842,574	\$8,284,664	\$8,317,799	\$8,268,360	(\$16,304)
Statutory Dedications	PY Actuals FY22 - 23	Enacted FY23 - 24	EOB as of 12/01/23	Continuation FY24 - 25	Recommended FY24 - 25	Total Executive Adjustment FY24 - 25
Tobacco Regulation Enforcement Fund	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0
Total:	\$557,914	\$557,914	\$557,914	\$559,348	\$557,914	\$0

Statutory Dedication and Fund Account Summary - Program

Executive Budget

4404 - Office of Charitable Gaming

Fees and Self Generated	PY Actuals 22 - 23	Enacted 23 - 24	Existing Operating Budget as of 12/01/23	Continuation 24 - 25	Recommended 24 - 25	Total Executive Adjustment 24 - 25
Fees & Self-generated	\$1,803,999	\$2,587,321	\$2,782,321	\$2,550,693	\$2,746,840	(\$35,481)
Total:	\$1,803,999	\$2,587,321	\$2,782,321	\$2,550,693	\$2,746,840	(\$35,481)
Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Recommended FY -	Total Executive Adjustment FY -
Total:	\$0	\$0	\$0	\$0	\$0	\$0