



Louisiana Senate Finance Committee



FY27 Executive Budget
01 – Executive Department
254 – Louisiana State Racing Commission

February 2026

*Senator Cameron Henry, President
Senator Glen Womack, Chairman*



FY27 Executive Budget

Schedule 01 — Executive Department Agencies

Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

Executive Office	01-100 EXEC
Office of Indian Affairs	01-101 OIA
State Inspector General	01-102 SIG
Mental Health Advocacy Service	01-103 MHAS
Louisiana Tax Commission	01-106 LTC
Division of Administration	01-107 DOA
Coastal Protection and Restoration Authority	01-109 CPRA
Military Affairs	01-112 MILI
Office of the State Public Defender	01-116 LPDB
La. Stadium and Exposition District	01-124 LSED
La. Commission on Law Enforcement	01-129 LCLE
Office of Elderly Affairs	01-133 OEA
La. State Racing Commission	01-254 LSRC
Office of Financial Institutions	01-255 OFI



01-254 Louisiana State Racing Commission Agency Overview



Vinton



Bossier City

Mission

Supervise, regulate and enforce all statutes concerning horse racing and pari-mutuel wagering for live horse racing on-track and off-track; to collect and record taxes due to the state.



New Orleans

ACTIVITIES

Administrative

- Public meetings, hearing cases & issue and collect fines.
- Collection of self-generated revenues.

Veterinarian

- Perform pre-race examinations of all horses racing in Louisiana.
- Maintains the official veterinarian records and reports.

Breeders Awards, Video Poker, Board of Regents

- **Breeders Awards** – awards paid to breeders of horses in LA bred races.
- **Video Draw Poker, Sports Wagering Supplement Funds** – disbursement to the horse associations and racetracks for LA bred purse supplements.
- **Board of Regents** – disburses 33% of the 1.5% license fee of the total amount of all wagers at off-track betting parlors (OTBs).

Regulatory & Licensing

- Operations of field offices and auditors at each racetrack in Louisiana.
- Issue licenses.

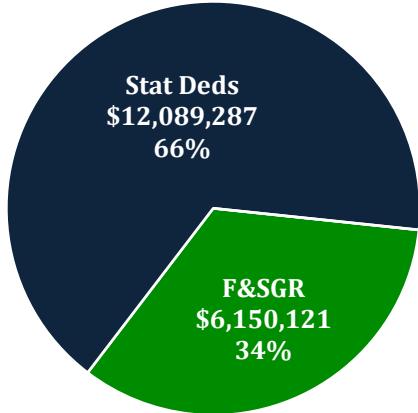


01-254 La. State Racing Commission

FY27 Executive Budget Recommendations

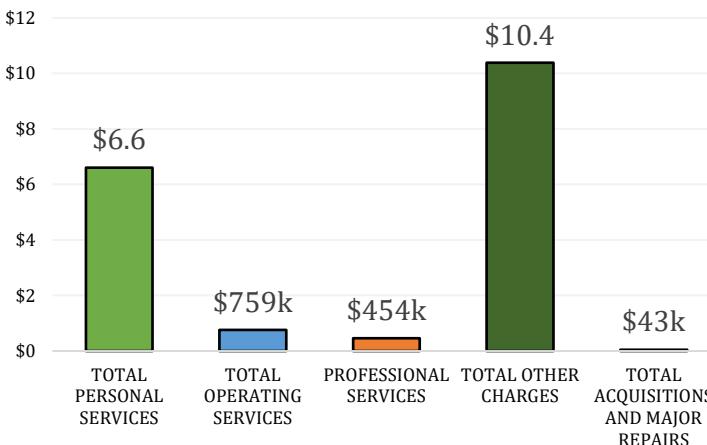
Total FY27 Recommended Budget = \$18,239,408 and 85 authorized positions

FY27 Recommended Means of Financing



Three-year Budget Comparison	FY25 Actual	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY27 Recommended vs. FY26 EOB
Total Means of Finance	\$ 18,142,732	\$ 19,438,205	\$ 18,239,408	(\$1,198,797)
Authorized Positions		89	89	(4)

FY27 Recommended Expenditures



FY27 Significant Adjustments

Significant adjustments include statewide standard adjustments totaling a net \$497,575 primarily driven by \$520,480 to realign payroll costs to projected levels.

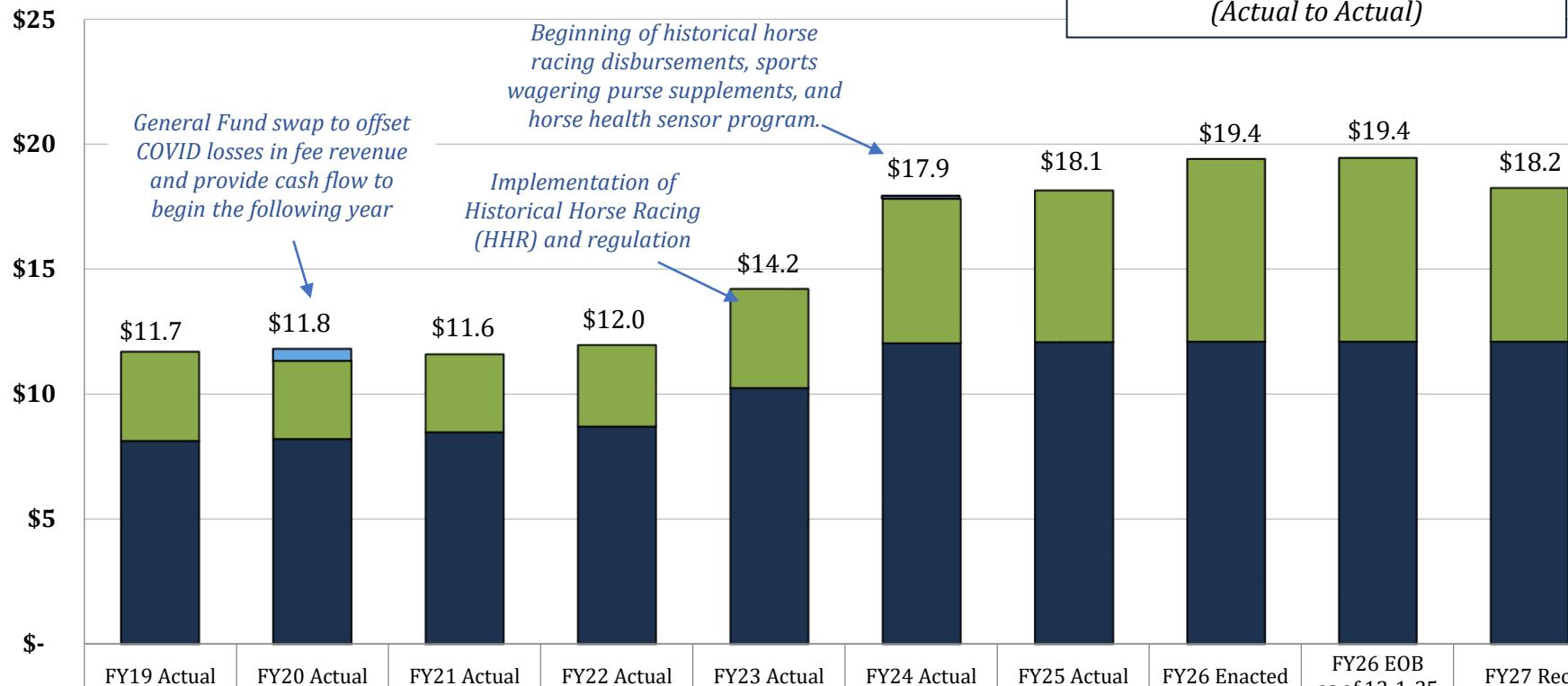
Other adjustments include a (\$1.7 million) decrease and a reduction of four positions associated with Historical Horse Racing (HHR) collection and distribution activities that are no longer necessary due to the Supreme Court's ruling eliminating HHR.



01-254 Louisiana State Racing Commission

Changes in Funding since FY19

Total Budget by Fiscal Year and Means of Finance (in \$ millions)



Change from FY19 to FY27 is 56.0%.
(Actual to Recommended)
Change from FY19 to FY25 is 55.2%.
(Actual to Actual)

	SGF	IAT	FSGR	STAT DED	FED
FY19 Actual	\$-	\$-	\$3,574,294	\$8,114,635	\$-
FY20 Actual	\$480,000	\$-	\$3,134,932	\$8,198,845	\$-
FY21 Actual	\$-	\$-	\$3,122,917	\$8,459,873	\$-
FY22 Actual	\$-	\$-	\$3,257,028	\$8,697,218	\$-
FY23 Actual	\$-	\$-	\$3,967,374	\$10,230,969	\$-
FY24 Actual	\$98,520	\$-	\$5,765,852	\$12,038,418	\$-
FY25 Actual	\$-	\$-	\$6,079,301	\$12,063,431	\$-
FY26 Enacted	\$-	\$-	\$7,309,608	\$12,089,287	\$-
FY26 EOB as of 12-1-25	\$-	\$-	\$7,348,918	\$12,089,287	\$-
FY27 Rec.	\$-	\$-	\$6,150,121	\$12,089,287	\$-



01-254 Louisiana State Racing Commission

Statewide Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	\$7,348,918	\$12,089,287	\$0	\$19,438,205	89	FY26 Existing Operating Budget as of 12/1/25
\$0	\$0	\$42,500	\$0	\$0	\$42,500	0	Acquisitions & Major Repairs
\$0	\$0	(\$65,393)	\$0	\$0	(\$65,393)	0	Attrition Adjustment
\$0	\$0	\$1,820	\$0	\$0	\$1,820	0	Civil Service Fees
\$0	\$0	\$18,595	\$0	\$0	\$18,595	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$4,143	\$0	\$0	\$4,143	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$1,391	\$0	\$0	\$1,391	0	Legislative Auditor Fees
\$0	\$0	\$50,418	\$0	\$0	\$50,418	0	Market Rate Classified
\$0	\$0	(\$55,000)	\$0	\$0	(\$55,000)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	(\$39,310)	\$0	\$0	(\$39,310)	0	Non-recurring Carryforwards
\$0	\$0	\$340	\$0	\$0	\$340	0	Office of State Procurement
\$0	\$0	\$23,299	\$0	\$0	\$23,299	0	Office of Technology Services (OTS)
\$0	\$0	\$139,141	\$0	\$0	\$139,141	0	Related Benefits Base Adjustment
\$0	\$0	(\$55,569)	\$0	\$0	(\$55,569)	0	Retirement Rate Adjustment
\$0	\$0	(\$2,756)	\$0	\$0	(\$2,756)	0	Risk Management
\$0	\$0	\$429,145	\$0	\$0	\$429,145	0	Salary Base Adjustment
\$0	\$0	\$4,231	\$0	\$0	\$4,231	0	State Treasury Fees
\$0	\$0	\$580	\$0	\$0	\$580	0	UPS Fees
\$0	\$0	\$497,575	\$0	\$0	\$497,575	0	Total Statewide Adjustments
\$0	\$0	(\$1,696,372)	\$0	\$0	(\$1,696,372)	(4)	Total Other Adjustments
\$0	\$0	\$6,150,121	\$12,089,287	\$0	\$18,239,408	85	TOTAL FY27 Recommended Budget
\$0	\$0	(\$1,198,797)	\$0	\$0	(\$1,198,797)	0	Total Adjustments (Statewide and Agency-specific)



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Non-Statewide Adjustments for FY27

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	(\$1,708,872)	\$0	\$0	(\$1,708,872)	(4)	Reduces funding and four (4) authorized T.O. positions for Historical Horse Racing (HHR) due to the Louisiana Supreme Court ruling.
\$0	\$0	\$12,500	\$0	\$0	\$12,500	0	Provides funding for medical equipment.
\$0	\$0	(\$1,696,372)	\$0	\$0	(\$1,696,372)	(4)	Total Other Adjustments

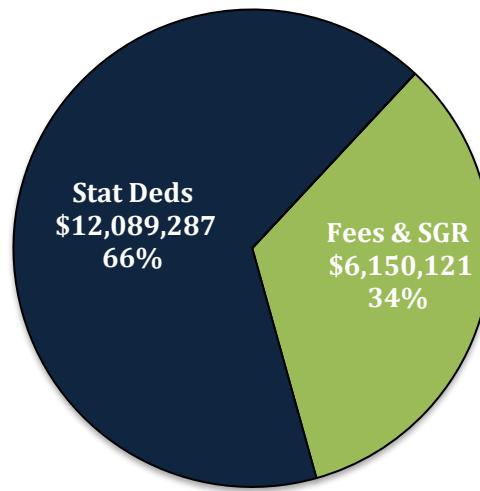


01-254 Louisiana State Racing Commission

Agency Level Budget Overview

Total Funding	FY25 Actual	FY26 Enacted	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY26 EOB to FY27 Recommended
General Fund	\$0	\$0	\$0	\$0	\$0
Fees and Self Generated	\$6,079,301	\$7,309,608	\$7,348,918	\$6,150,121	(\$1,198,797)
Statutory Dedication					\$0
Video Draw Poker Device Purse Supplement Fund	\$4,090,804	\$4,090,804	\$4,090,804	\$4,090,804	\$0
Pari-mutuel Live Racing Facility Gaming Control Fund	\$6,172,627	\$6,198,483	\$6,198,483	\$6,198,483	\$0
Sports Wagering Purse Supplement Fund	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$0
TOTAL LA Racing Commission	\$18,142,732	\$19,398,895	\$19,438,205	\$18,239,408	(\$1,198,797)
T.O. Positions	89	89	89	85	(4)

FY27 Recommended Total Means of Finance



Total \$18.2 m.

Significant adjustments include statewide standard adjustments totaling a net \$497,575, primarily driven by \$520,480 to realign payroll costs to projected levels.

Other adjustments include a (\$1.7 million) decrease and a reduction of four positions associated with Historical Horse Racing (HHR) collection and distribution activities that are no longer necessary due to the Supreme Court's ruling.

Fees and Self-Generated Revenue include licenses, fees on wagering, admission, examinations, fines, and reimbursement of certain salaries by racing associations.

Statutory Dedication:

Video Draw Poker Device Purse Supplement Fund = 1.5% of VDP net proceeds disbursed for purse supplements.

Pari-mutuel Live Racing Facility Gaming Control Fund = a portion of net proceeds from slots at the tracks to be used for LA Racing Commission operating expenses.

Sports Wagering Purse Supplement Fund = 2.5% of a 10% tax on net gaming proceeds from sports wagering disbursed for purse supplements.



Categorical Expenditures

Examples of Categories

Departments expend funding in the five major categories listed below.

Personal Services

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

Total Operating Expenses

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

Professional Services – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

Total Other Charges

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

Acquisitions and Major Repairs

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.



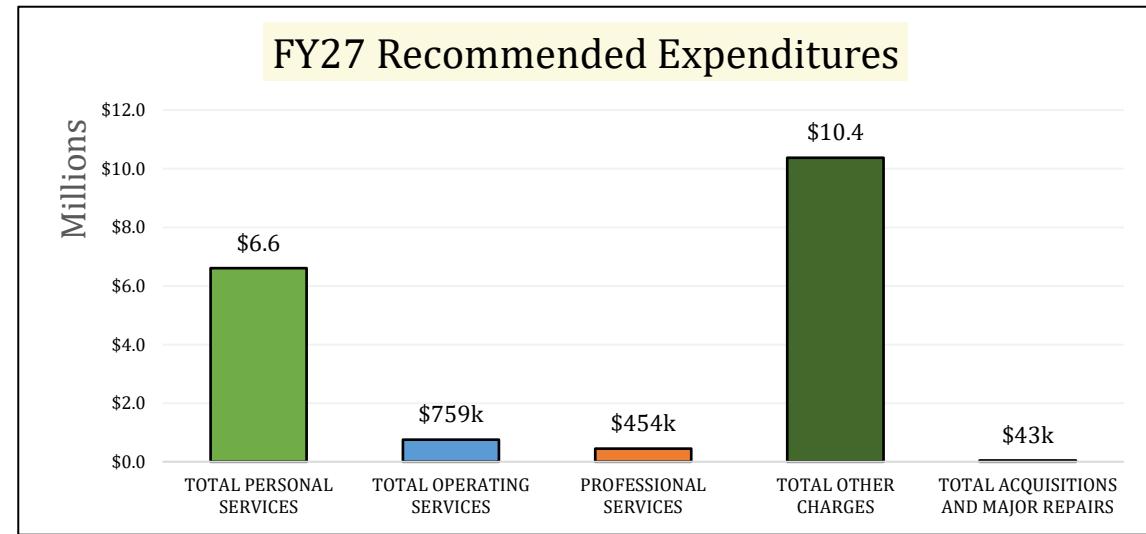
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Categorical Expenditures at FY27 Recommended

The largest expenditure category in the Louisiana State Racing Commission is Total Other Charges, which comprises 57 percent of the agency's budget.

Total Other Charges houses funding for various purse supplements (\$5.9 m.), breeder awards (\$1.7 m.), and lab analysis costs for equine specimens by the Industrial Laboratories (\$1.3 m.). It also houses standard payments to agencies statewide for services rendered.

Personal Services make up the second largest portion of the agency's budget at 36 percent. Salaries make up 70 percent of expenditures, while Related Benefits contributes 29 percent.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$4,123,782	\$4,453,127	\$4,350,627	\$4,625,266	\$274,639
Other Compensation	\$235,509	\$77,592	\$77,592	\$77,592	\$0
Related Benefits	\$1,611,395	\$1,903,345	\$1,903,345	\$1,901,133	(\$2,212)
TOTAL PERSONAL SERVICES	\$5,970,686	\$6,434,064	\$6,331,564	\$6,603,991	\$272,427
Travel	\$273,465	\$206,589	\$206,589	\$206,589	\$0
Operating Services	\$391,242	\$456,899	\$456,899	\$456,899	\$0
Supplies	\$66,900	\$83,750	\$83,750	\$96,250	\$12,500
TOTAL OPERATING EXPENSES	\$731,608	\$747,238	\$747,238	\$759,738	\$12,500
PROFESSIONAL SERVICES	\$171,346	\$240,964	\$454,464	\$454,464	\$0
Other Charges	\$10,084,151	\$10,469,359	\$10,358,359	\$8,897,540	(\$1,460,819)
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$1,097,668	\$1,452,270	\$1,452,270	\$1,481,175	\$28,905
TOTAL OTHER CHARGES	\$11,181,818	\$11,921,629	\$11,810,629	\$10,378,715	(\$1,431,914)
Acquisitions	\$87,275	\$55,000	\$94,310	\$42,500	(\$51,810)
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$87,275	\$55,000	\$94,310	\$42,500	(\$51,810)
TOTAL EXPENDITURES	\$18,142,732	\$19,398,895	\$19,438,205	\$18,239,408	(\$1,198,797)



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Categorical Expenditures at FY27 Recommended

Professional Services

Amount	Description
\$150,000	IT services new website and on line applications
\$145,121	Veterinary Professional services
\$62,837	Veterinary Tech - Management Consulting
\$56,355	Rush Court Reporting, Inc. - Court Reporters to record and transcribe proceedings at commission hearings
\$34,551	Legal services related to Racing Commission matters, personnel-related matters, and other miscellaneous services deemed necessary
\$5,600	Travel allowances related to legal services for the Commission, including professional and expert witnesses
\$454,464	Total Professional Services

Interagency Transfers Expenses

Amount	Description
\$698,207	State Police - Security, investigations and searches of any type, as provided by the Rules of Racing and the statutes including background, criminal history, and police report checks
\$235,000	Board of Regents
\$155,000	Department of Justice - Legal services
\$91,272	Office of Risk Management (ORM) Premiums
\$89,148	Telephone and Data Service - Office of Technology Services
\$71,901	Office of Technology Services (OTS) Fees
\$60,000	Department of Agriculture
\$28,006	Legislative Auditor Fees
\$26,481	Division of Administration - State Printing Fees
\$9,396	Civil Service Fees
\$4,472	LA Register and LA Roster
\$4,231	Treasury Fees
\$3,950	Office of State Procurement (OSP) Fees
\$3,779	Uniform Payroll System (UPS) Fees
\$332	Louisiana Property Assistance Agency
\$1,481,175	Total IAT Expenses

Other Charges

Amount	Description
\$4,090,804	Video Draw Poker Device Purse Supplement Fund - Purse Supplements
\$1,800,000	Sport Wagering Purse Supplement Fund
\$1,304,000	Industrial Laboratories - Chemical and other analysis on equine specimens
\$800,000	Quarterhorse Breeder Awards
\$700,000	Thoroughbred Breeder Awards
\$202,736	Off-track Breeder Awards
\$8,897,540	Total Other Charges

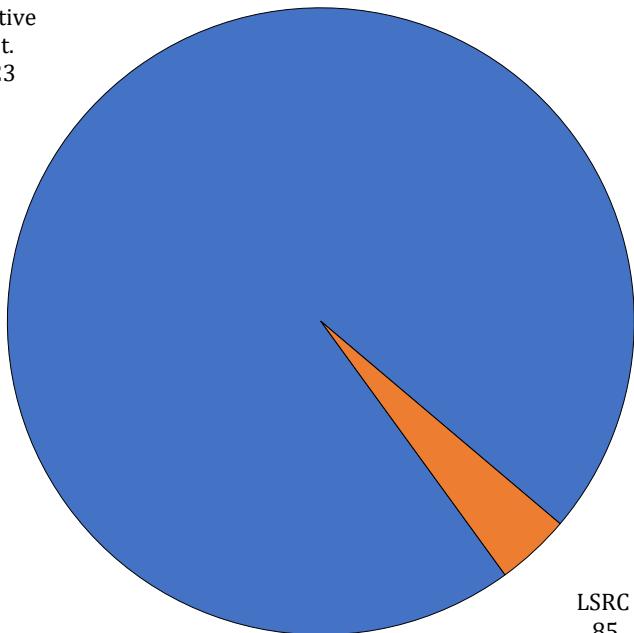


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FTEs, Authorized T.O., and Other Charges Positions

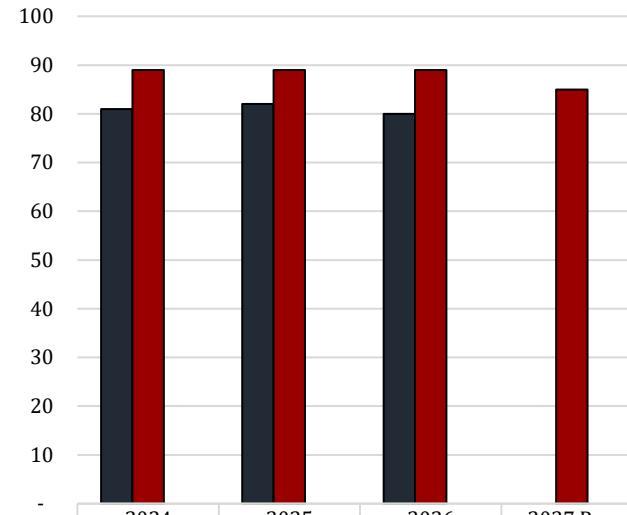
FY27 Agency Employees as a portion of FY27 Total Department Employees

Total
Executive
Dept.
2,223



FY26 number of funded, but not filled,
positions as of January 5, 2026 = 8

Number and Types of Positions



The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies included in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



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Related Employment Information

Salaries and Related Benefits for the 85 Authorized Positions are listed below in Chart 1.
 In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
 This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$3,828,041	\$4,123,782	\$4,453,127	\$4,625,266
Other Compensation	\$149,489	\$235,509	\$77,592	\$77,592
Related Benefits	\$1,609,876	\$1,611,395	\$1,903,345	\$1,901,133
Total Personal Services	\$5,587,406	\$5,970,686	\$6,434,064	\$6,603,991

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$1,901,133	
UAL payments	\$846,602	45%
Retiree Health Benefits	\$87,004	
Remaining Benefits*	\$967,527	
Means of Finance	General Fund = 0%	Other = 100%

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0

Average T.O. Salary = \$60,097

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

Department Demographics	Total	%
Gender		
Female	47	57
Male	35	43
Race/Ethnicity		
White	53	65
Black	14	17
Asian	2	2
Hispanic	12	15
Hawaiian/Pacific	0	0
Declined to State	1	1
Currently in DROP or Eligible to Retire	24	29



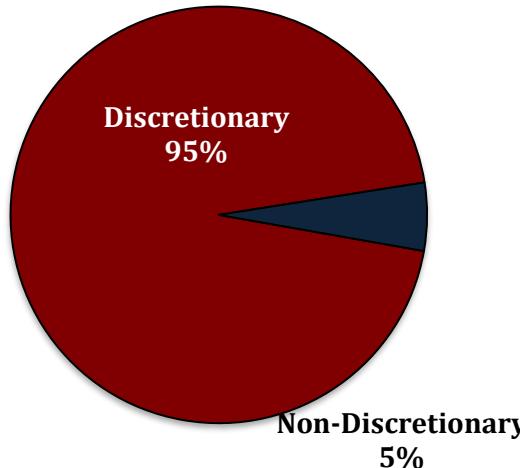
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FY27 Discretionary/Non-Discretionary Comparison

FY27 Recommended

Discretionary —
\$17,277,796

- Discretionary SGF = \$0
- Discretionary IAT = \$0
- Discretionary FSGR = \$5,771,127
- Discretionary DEDS = \$11,506,669
- Discretionary FED = \$0
- Discretionary T.O. = 89



- Non-Discretionary SGF = \$0
- Non-Discretionary IAT = \$0
- Non-Discretionary FSGR = \$378,994
- Non-Discretionary DEDS = \$582,618
- Non-Discretionary FED = \$0
- Non-Discretionary T.O. = 0

FY27 Recommended —
Non-Discretionary —
\$961,612

Total Discretionary Funding by Office

Executive Office	\$22,987,131	0.47%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$4,994,198	0.10%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,607,810	0.09%
Division of Administration	\$1,566,774,963	31.95%
Coastal Protection and Restoration Authority	\$142,810,046	2.91%
Department of Military Affairs	\$2,858,097,876	58.28%
Office of the State Public Defender	\$48,570,384	0.99%
Louisiana Stadium and Exposition District	\$98,646,839	2.01%
Louisiana Commission on Law Enforcement	\$55,195,206	1.13%
Governor's Office of Elderly Affairs	\$70,806,595	1.44%
Louisiana State Racing Commission	\$17,277,796	0.35%
Office of Financial Institutions	\$13,069,094	0.27%
Total Discretionary	\$4,903,837,938	100.00%

Total Non-Discretionary Funding by Type

UAL Obligation	\$ 846,602	88%
Retirees Group Insurance	\$ 87,004	9%
Legislative Auditor Fees	\$ 28,006	3%
Total Non-Discretionary	\$ 961,612	100%



01-254 Louisiana State Racing Commission

Agency Specific Issues

Pass-Through and Mandatory Funding FY 27 Recommended Budget

\$	4,090,804	Purse supplement pass through funds (<i>dedicated video draw poker revenue</i>)
\$	1,800,000	Purse supplement pass through funds (<i>dedicated sports wagering revenue</i>)
\$	1,702,736	Breeder Awards (<i>minimum statutory payout is budgeted</i>)
\$	1,304,000	Industrial lab contract for equine testing (<i>mandatory for races to occur</i>)
\$	235,000	Board of Regents Payment (<i>statutory; portion of off-track betting revenues</i>)
\$	155,000	Attorney General for legal services (<i>statutory</i>)
\$	60,000	La. Dept. of Agriculture pass-through to promote horse racing industry (<i>statutory</i>)
\$	9,347,540	TOTAL (~ 51.2% of Recommended Budget)



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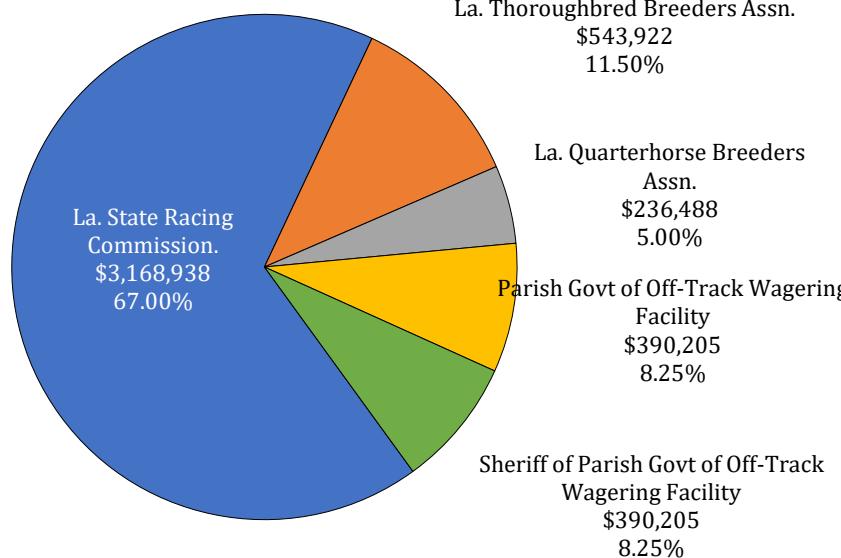
Agency Specific Issues

Historical Horse Racing or HHR (Act 437 of the 2021 Regular Session) was authorized by the legislature in 2021 that tasked the LSRC with its regulation. Since then, the LSRC has approved the operation of Historic Horse Racing in 18 off-track betting locations. Currently there are 473 certified and approved HHR terminals that allow pari-mutuel wagering on horse races that already occurred, or Historic Horse Races. The legislation limited the number of terminals to 50 per location.

Act 258 of the 2023 Regular Session established a license fee of 1.5% of the total amount wagered at each off track wagering facility on historical horse racing. The proposed distribution can be found below.

In March 2025, the Louisiana Supreme Court ruled Act 347 unconstitutional. As a result, LSRC's budget is reduced by \$1.7 million and the four positions used to administer the program and make disbursements to the various entities detailed below.

Total FY 26 Projected Historical Horse Racing Collections
\$4,729,758



Categorical Expenditures	Adjustment
Salaries	(\$147,634)
Other Compensation	\$0
Related Benefits	(\$100,419)
TOTAL PERSONAL SERVICES	(\$248,053)
Travel	\$0
Operating Services	\$0
Supplies	\$0
TOTAL OPERATING EXPENSES	\$0
PROFESSIONAL SERVICES	\$0
Other Charges	(\$1,460,819)
Debt Service	\$0
Interagency Transfers	\$0
TOTAL OTHER CHARGES	(\$1,460,819)
Acquisitions	\$0
Major Repairs	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0
TOTAL EXPENDITURES	(\$1,708,872)
Classified Positions	(2)
Unclassified Positions	(2)
TOTAL POSITIONS	(4)