

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	Department of Labor						240
Division:	Department of Labor						EM1
Appropriation Unit:	Administrative Services						EMAA
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						EMAA
10000	General	0.00	85,600	31,100	0	0	116,700
30200	Dedicated	3.50	601,300	1,000,400	0	0	1,601,700
30300	Dedicated	1.00	185,100	722,500	0	0	907,600
34800	Federal	83.50	9,951,300	4,245,700	75,100	0	14,272,100
34900	Dedicated	3.50	249,600	50,600	0	0	300,200
		91.50	11,072,900	6,050,300	75,100	0	17,198,300
1.21	Account Transfers						EMAA
30200	Dedicated	0.00	0	(198,200)	198,200	0	0
34800	Federal	0.00	(500,000)	500,000	0	0	0
34900	Dedicated	0.00	(1,200)	(2,600)	0	3,800	0
		0.00	(501,200)	299,200	198,200	3,800	0
1.31	Transfers Between Programs						EMAA
10000	General	0.00	(64,800)	72,000	0	0	7,200
30300	Dedicated	0.00	459,000	0	0	0	459,000
34800	Federal	0.00	0	893,000	0	0	893,000
34900	Dedicated	0.00	22,300	40,800	0	0	63,100
		0.00	416,500	1,005,800	0	0	1,422,300
1.61	Reverted Appropriation Balances						EMAA
30200	Dedicated	0.00	(88,500)	(691,100)	(20,500)	0	(800,100)
30300	Dedicated	0.00	(24,100)	(138,800)	0	0	(162,900)
34800	Federal	0.00	(1,331,700)	(181,500)	(75,100)	0	(1,588,300)
34900	Dedicated	0.00	(400)	(8,900)	0	(1,500)	(10,800)
		0.00	(1,444,700)	(1,020,300)	(95,600)	(1,500)	(2,562,100)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						EMAA
10000	General	0.00	20,800	103,100	0	0	123,900
30200	Dedicated	3.50	512,800	111,100	177,700	0	801,600
30300	Dedicated	1.00	620,000	583,700	0	0	1,203,700
34800	Federal	83.50	8,119,600	5,457,200	0	0	13,576,800
34900	Dedicated	3.50	270,300	79,900	0	2,300	352,500
		91.50	9,543,500	6,335,000	177,700	2,300	16,058,500

FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						EMAA
10000	General	0.86	72,200	48,700	0	0	120,900
30200	Dedicated	3.50	570,000	1,047,900	0	0	1,617,900
30300	Dedicated	1.04	140,900	787,500	0	0	928,400
34800	Federal	79.72	8,629,000	6,099,800	75,100	0	14,803,900
34900	Dedicated	3.50	226,500	83,100	0	0	309,600
		88.62	9,638,600	8,067,000	75,100	0	17,780,700

FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						EMAA
10000	General	0.86	72,200	48,700	0	0	120,900
30200	Dedicated	3.50	570,000	1,047,900	0	0	1,617,900
30300	Dedicated	1.04	140,900	787,500	0	0	928,400
34800	Federal	79.72	8,629,000	6,099,800	75,100	0	14,803,900
34900	Dedicated	3.50	226,500	83,100	0	0	309,600
		88.62	9,638,600	8,067,000	75,100	0	17,780,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Appropriation Adjustments

6.31 Program Transfers EMAA

This decision unit reflects a one-time net-zero program transfer.

10000	General	0.00	(16,800)	7,300	0	0	(9,500)
30200	Dedicated	0.00	250,000	(150,000)	0	0	100,000
30300	Dedicated	0.00	(50,000)	0	0	0	(50,000)
34800	Federal	0.00	430,000	1,000,000	0	0	1,430,000
34900	Dedicated	0.00	250,000	50,000	0	0	300,000
		0.00	863,200	907,300	0	0	1,770,500

6.41 FTP Adjustments EMAA

This decision unit reflects non-cognizable spending authority for FY 2025. or This decision unit reflects FTP adjustments for FY 2025.

10000	General	(0.28)	0	0	0	0	0
30200	Dedicated	5.50	0	0	0	0	0
30300	Dedicated	0.96	0	0	0	0	0
34800	Federal	10.28	0	0	0	0	0
34900	Dedicated	0.50	0	0	0	0	0
		16.96	0	0	0	0	0

FY 2025 Estimated Expenditures

7.00 FY 2025 Estimated Expenditures EMAA

10000	General	0.58	55,400	56,000	0	0	111,400
30200	Dedicated	9.00	820,000	897,900	0	0	1,717,900
30300	Dedicated	2.00	90,900	787,500	0	0	878,400
34800	Federal	90.00	9,059,000	7,099,800	75,100	0	16,233,900
34900	Dedicated	4.00	476,500	133,100	0	0	609,600
		105.58	10,501,800	8,974,300	75,100	0	19,551,200

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Base Adjustments								
8.11	Net Zero FTP Fund Adjustments							EMAA
This decision unit reflects an alignment of the agency's FTP allocation by fund.								
10000	General	(0.28)	0	0	0	0	0	
30200	Dedicated	5.50	0	0	0	0	0	
30300	Dedicated	0.96	0	0	0	0	0	
34800	Federal	10.28	0	0	0	0	0	
34900	Dedicated	0.50	0	0	0	0	0	
		16.96	0	0	0	0	0	
8.31	Net Zero Program Transfers							EMAA
This decision unit reflects a net-zero program transfer of General Fund, dedicated fund, and federal fund spending authority between the Administrative Services, Workforce and Commissions, and Determinations Programs.								
10000	General	0.00	(16,800)	7,300	0	0	(9,500)	
30200	Dedicated	0.00	400,000	(150,000)	0	0	250,000	
30300	Dedicated	0.00	(50,000)	1,000,000	0	0	950,000	
34800	Federal	0.00	1,500,000	3,000,000	0	0	4,500,000	
34900	Dedicated	0.00	250,000	50,000	0	0	300,000	
		0.00	2,083,200	3,907,300	0	0	5,990,500	
FY 2026 Base								
9.00	FY 2026 Base							EMAA
10000	General	0.58	55,400	56,000	0	0	111,400	
30200	Dedicated	9.00	970,000	897,900	0	0	1,867,900	
30300	Dedicated	2.00	90,900	1,787,500	0	0	1,878,400	
34800	Federal	90.00	10,129,000	9,099,800	75,100	0	19,303,900	
34900	Dedicated	4.00	476,500	133,100	0	0	609,600	
		105.58	11,721,800	11,974,300	75,100	0	23,771,200	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Program Maintenance								
10.11	Change in Health Benefit Costs							EMAA
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.								
10000	General	0.00	700	0	0	0	700	
30200	Dedicated	0.00	10,300	0	0	0	10,300	
30300	Dedicated	0.00	800	0	0	0	800	
34800	Federal	0.00	106,300	0	0	0	106,300	
34900	Dedicated	0.00	2,400	0	0	0	2,400	
		0.00	120,500	0	0	0	120,500	
10.12	Change in Variable Benefit Costs							EMAA
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.								
10000	General	0.00	0	0	0	0	0	
30200	Dedicated	0.00	(200)	0	0	0	(200)	
30300	Dedicated	0.00	0	0	0	0	0	
34800	Federal	0.00	(1,200)	0	0	0	(1,200)	
34900	Dedicated	0.00	0	0	0	0	0	
		0.00	(1,400)	0	0	0	(1,400)	
10.41	Attorney General Fees							EMAA
This decision unit reflects adjustments for legal services provided by the Office of the Attorney General.								
10000	General	0.00	0	(500)	0	0	(500)	
30200	Dedicated	0.00	0	(8,400)	0	0	(8,400)	
30300	Dedicated	0.00	0	(500)	0	0	(500)	
34800	Federal	0.00	0	(68,600)	0	0	(68,600)	
34900	Dedicated	0.00	0	(1,600)	0	0	(1,600)	
		0.00	0	(79,600)	0	0	(79,600)	
10.43	Legislative Audits							EMAA
This decision unit reflects adjustments for audit hours provided by the Legislative Services Office.								
10000	General	0.00	0	100	0	0	100	
30200	Dedicated	0.00	0	1,600	0	0	1,600	
30300	Dedicated	0.00	0	100	0	0	100	
34800	Federal	0.00	0	12,900	0	0	12,900	
34900	Dedicated	0.00	0	300	0	0	300	
		0.00	0	15,000	0	0	15,000	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
10.45	Risk Management Costs							EMAA
	This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
	10000 General	0.00	0	(300)	0	0	(300)	
	30200 Dedicated	0.00	0	(4,400)	0	0	(4,400)	
	30300 Dedicated	0.00	0	(300)	0	0	(300)	
	34800 Federal	0.00	0	(36,200)	0	0	(36,200)	
	34900 Dedicated	0.00	0	(900)	0	0	(900)	
		0.00	0	(42,100)	0	0	(42,100)	
10.46	Controller's Fees							EMAA
	This decision unit reflects adjustments for statewide accounting and statewide payroll processing services provided by the Office of the State Controller.							
	10000 General	0.00	0	1,900	0	0	1,900	
	30200 Dedicated	0.00	0	35,600	0	0	35,600	
	30300 Dedicated	0.00	0	2,100	0	0	2,100	
	34800 Federal	0.00	0	290,900	0	0	290,900	
	34900 Dedicated	0.00	0	7,000	0	0	7,000	
		0.00	0	337,500	0	0	337,500	
10.47	Treasurer's Fees							EMAA
	This decision unit reflects adjustments for cash management and warrant processing services provided by the Office of the State Treasurer.							
	30200 Dedicated	0.00	0	(500)	0	0	(500)	
	34800 Federal	0.00	0	(3,600)	0	0	(3,600)	
	34900 Dedicated	0.00	0	(100)	0	0	(100)	
		0.00	0	(4,200)	0	0	(4,200)	
10.48	Office of Information Technology Services Support Fees							EMAA
	This decision unit reflects adjustments of information technology support services provided by the Office of Information Technology.							
	10000 General	0.00	0	(4,500)	0	0	(4,500)	
	30200 Dedicated	0.00	0	(80,100)	0	0	(80,100)	
	30300 Dedicated	0.00	0	(4,800)	0	0	(4,800)	
	34800 Federal	0.00	0	(654,600)	0	0	(654,600)	
	34900 Dedicated	0.00	0	(15,700)	0	0	(15,700)	
		0.00	0	(759,700)	0	0	(759,700)	
10.61	Salary Multiplier - Regular Employees							EMAA
	The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.							
	10000 General	0.00	2,200	0	0	0	2,200	
	30200 Dedicated	0.00	40,700	0	0	0	40,700	
	30300 Dedicated	0.00	2,400	0	0	0	2,400	
	34800 Federal	0.00	352,500	0	0	0	352,500	
	34900 Dedicated	0.00	8,500	0	0	0	8,500	
		0.00	406,300	0	0	0	406,300	

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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10.67 Compensation Schedule Changes

EMAA

The Governor recommends the salary structure adjustments as identified in the FY 2026 Change in Employee Compensation & Benefits Report provided by the Division of Human Resources. These upward adjustments will result in certain filled positions falling below the newly required minimum of the positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade.

The Governor recommends an additional 4.5% increase to fund the IT/Engineering salary structure shift that was approved for FY25 but not funded. This additional increase will help address significant recruitment and retention challenges we face in certain agencies for these professional classifications.

34800	Federal	0.00	108,200	0	0	0	108,200
		0.00	108,200	0	0	0	108,200

FY 2026 Total Maintenance

11.00 FY 2026 Total Maintenance

EMAA

10000	General	0.58	58,300	52,700	0	0	111,000
30200	Dedicated	9.00	1,020,800	841,700	0	0	1,862,500
30300	Dedicated	2.00	94,100	1,784,100	0	0	1,878,200
34800	Federal	90.00	10,694,800	8,640,600	75,100	0	19,410,500
34900	Dedicated	4.00	487,400	122,100	0	0	609,500
		105.58	12,355,400	11,441,200	75,100	0	23,871,700

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Line Items								
12.01	Dedicated Fund Spending Authority Adjustment							EMAA
The Governor recommends dedicated fund spending authority in Personnel Costs to offset declining federal fund spending authority for the Unemployment Insurance Program (UI Program). The UI program is funded primarily with federal funds and, in part, with dedicated funds. Labor is experiencing a significant decline in federal funding coming off the COVID-19 pandemic; however, baseline operations must be maintained to fulfill the department's duty to administer employment security laws and employment services under the Wagner-Peyser Act. There are no FTPs associated with this decision unit.								
	30300	Dedicated	0.00	1,930,000	0	0	0	1,930,000
			0.00	1,930,000	0	0	0	1,930,000
12.02	Cash Transfer to Correct Error							EMAA
The Governor recommends a one-time dedicated fund transfer from the State Employment Security Administrative and Reimbursement Fund to the Employment Security Fund to correct an error that occurred in the calculation of transfer amounts.								
OT	30200	Dedicated	0.00	0	4,868,600	0	0	4,868,600
			0.00	0	4,868,600	0	0	4,868,600
12.55	Repair, Replacement, or Alteration Costs							EMAA
The Governor recommends one-time dedicated fund spending authority for repair and replacement items. Replacement items include 70 laptops and 70 desktop computers.								
OT	34800	Federal	0.00	0	161,000	0	0	161,000
			0.00	0	161,000	0	0	161,000
12.89	Cash Transfer							EMAA
The Governor recommends a cash transfer from the State Employment Security Administrative and Reimbursement Fund to the Employment Security Fund pursuant to line-item 12.02.								
OT	30200	Dedicated	0.00	0	(4,868,600)	0	0	(4,868,600)
			0.00	0	(4,868,600)	0	0	(4,868,600)
12.91	Budget Law Exemptions/Other Adjustments							EMAA
The Governor recommends appropriation bill language to authorize the department and the State Controller's Office to initiate system actions to correct the fund balances in the Employment Security Administration Fund and the Federal (Grant) Fund. Appropriation bill language is also recommended that authorizes the department and the State Controller's Office to record entries into Luma reducing the balance in the Employment Security Fund: U.S. Treasury Unemployment Insurance Trust Fund by \$4,047,900.92, increasing the balance in the Employment Security Fund: Employment Security Reserve Fund by \$15,511,250.89, and making the necessary accounting adjustments to any related accounts.								
OT	30300	Dedicated	0.00	0	0	0	0	0
OT	34831	Federal	0.00	0	0	0	0	0
			0.00	0	0	0	0	0

			FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Total								
13.00	FY 2026 Total							EMAA
10000	General		0.58	58,300	52,700	0	0	111,000
30200	Dedicated		9.00	1,020,800	841,700	0	0	1,862,500
OT 30200	Dedicated		0.00	0	0	0	0	0
30300	Dedicated		2.00	2,024,100	1,784,100	0	0	3,808,200
OT 30300	Dedicated		0.00	0	0	0	0	0
34800	Federal		90.00	10,694,800	8,640,600	75,100	0	19,410,500
OT 34800	Federal		0.00	0	161,000	0	0	161,000
OT 34831	Federal		0.00	0	0	0	0	0
34900	Dedicated		4.00	487,400	122,100	0	0	609,500
			105.58	14,285,400	11,602,200	75,100	0	25,962,700

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Agency:	Department of Labor						240
Division:	Department of Labor						EM1
Appropriation Unit:	Workforce & Commissions						EMLO
FY 2024 Total Appropriation							
1.00	FY 2024 Total Appropriation						EMLO
	10000 General	0.00	5,400	2,500	0	0	7,900
	30200 Dedicated	13.02	1,064,500	352,000	176,100	0	1,592,600
	30300 Dedicated	10.28	2,595,400	1,128,300	0	0	3,723,700
	34800 Federal	201.88	15,742,900	5,316,200	0	14,670,800	35,729,900
	34900 Dedicated	7.98	259,700	204,700	0	0	464,400
		233.16	19,667,900	7,003,700	176,100	14,670,800	41,518,500
1.21	Account Transfers						EMLO
	30200 Dedicated	0.00	(1,195,000)	(1,250,000)	2,445,000	0	0
	34800 Federal	0.00	0	(156,200)	156,200	0	0
	34831 Federal	0.00	0	0	0	0	0
		0.00	(1,195,000)	(1,406,200)	2,601,200	0	0
1.31	Transfers Between Programs						EMLO
	10000 General	0.00	(4,900)	5,800	0	0	900
	30200 Dedicated	0.00	1,100,000	1,000,000	0	0	2,100,000
	30300 Dedicated	0.00	(209,000)	0	0	0	(209,000)
	34800 Federal	0.00	0	(893,000)	127,800	(500,000)	(1,265,200)
		0.00	886,100	112,800	127,800	(500,000)	626,700
1.41	Receipts to Appropriation						EMLO
	34900 Dedicated	0.00	0	0	186,200	0	186,200
		0.00	0	0	186,200	0	186,200
1.61	Reverted Appropriation Balances						EMLO
	30200 Dedicated	0.00	(49,200)	(75,100)	(16,600)	0	(140,900)
	30300 Dedicated	0.00	(327,300)	(890,700)	0	0	(1,218,000)
	34800 Federal	0.00	(7,211,300)	(2,162,500)	(82,100)	(7,841,700)	(17,297,600)
	34900 Dedicated	0.00	(177,000)	(28,200)	0	0	(205,200)
		0.00	(7,764,800)	(3,156,500)	(98,700)	(7,841,700)	(18,861,700)

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2024 Actual Expenditures							
2.00	FY 2024 Actual Expenditures						EMLO
10000	General	0.00	500	8,300	0	0	8,800
30200	Dedicated	13.02	920,300	26,900	2,604,500	0	3,551,700
30300	Dedicated	10.28	2,059,100	237,600	0	0	2,296,700
34800	Federal	201.88	8,531,600	2,104,500	201,900	6,329,100	17,167,100
34831	Federal	0.00	0	0	0	0	0
34900	Dedicated	7.98	82,700	176,500	186,200	0	445,400
		233.16	11,594,200	2,553,800	2,992,600	6,329,100	23,469,700

FY 2025 Original Appropriation							
3.00	FY 2025 Original Appropriation						EMLO
10000	General	0.02	5,500	2,500	0	0	8,000
30200	Dedicated	13.02	1,064,500	352,000	176,100	0	1,592,600
30300	Dedicated	12.38	2,616,400	1,128,300	0	0	3,744,700
34800	Federal	159.64	14,402,400	3,765,700	0	11,550,000	29,718,100
34900	Dedicated	7.98	265,000	204,700	0	0	469,700
		193.04	18,353,800	5,453,200	176,100	11,550,000	35,533,100

FY 2025 Total Appropriation							
5.00	FY 2025 Total Appropriation						EMLO
10000	General	0.02	5,500	2,500	0	0	8,000
30200	Dedicated	13.02	1,064,500	352,000	176,100	0	1,592,600
30300	Dedicated	12.38	2,616,400	1,128,300	0	0	3,744,700
34800	Federal	159.64	14,402,400	3,765,700	0	11,550,000	29,718,100
34900	Dedicated	7.98	265,000	204,700	0	0	469,700
		193.04	18,353,800	5,453,200	176,100	11,550,000	35,533,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Appropriation Adjustments

6.31 Program Transfers EMLO

This decision unit reflects a one-time net-zero program transfer.

10000	General	0.00	(5,500)	(2,500)	0	0	(8,000)
30200	Dedicated	0.00	(550,000)	150,000	0	0	(400,000)
30300	Dedicated	0.00	50,000	0	0	0	50,000
34800	Federal	0.00	(430,000)	(1,000,000)	0	0	(1,430,000)
		0.00	(935,500)	(852,500)	0	0	(1,788,000)

6.41 FTP Adjustments EMLO

This decision unit reflects non-cognizable spending authority for FY 2025. or This decision unit reflects FTP adjustments for FY 2025.

10000	General	(0.02)	0	0	0	0	0
30200	Dedicated	(9.02)	0	0	0	0	0
30300	Dedicated	19.62	0	0	0	0	0
34800	Federal	(16.64)	0	0	0	0	0
34900	Dedicated	(4.98)	0	0	0	0	0
		(11.04)	0	0	0	0	0

FY 2025 Estimated Expenditures

7.00 FY 2025 Estimated Expenditures EMLO

10000	General	0.00	0	0	0	0	0
30200	Dedicated	4.00	514,500	502,000	176,100	0	1,192,600
30300	Dedicated	32.00	2,666,400	1,128,300	0	0	3,794,700
34800	Federal	143.00	13,972,400	2,765,700	0	11,550,000	28,288,100
34900	Dedicated	3.00	265,000	204,700	0	0	469,700
		182.00	17,418,300	4,600,700	176,100	11,550,000	33,745,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.11	Net Zero FTP Fund Adjustments						EMLO
	This decision unit reflects an alignment of the agency's FTP allocation by fund.						
	10000 General	(0.02)	0	0	0	0	0
	30200 Dedicated	(9.02)	0	0	0	0	0
	30300 Dedicated	19.62	0	0	0	0	0
	34800 Federal	(16.64)	0	0	0	0	0
	34900 Dedicated	(4.98)	0	0	0	0	0
		(11.04)	0	0	0	0	0
8.31	Net Zero Program Transfers						EMLO
	This decision unit reflects a net-zero program transfer of General Fund, dedicated fund, and federal fund spending authority between the Administrative Services, Workforce and Commissions, and Determinations Programs.						
	10000 General	0.00	(5,500)	(2,500)	0	0	(8,000)
	30200 Dedicated	0.00	(700,000)	150,000	0	0	(550,000)
	30300 Dedicated	0.00	50,000	(850,000)	0	0	(800,000)
	34800 Federal	0.00	(1,500,000)	(1,000,000)	0	0	(2,500,000)
	34900 Dedicated	0.00	0	0	0	0	0
		0.00	(2,155,500)	(1,702,500)	0	0	(3,858,000)
FY 2026 Base							
9.00	FY 2026 Base						EMLO
	10000 General	0.00	0	0	0	0	0
	30200 Dedicated	4.00	364,500	502,000	176,100	0	1,042,600
	30300 Dedicated	32.00	2,666,400	278,300	0	0	2,944,700
	34800 Federal	143.00	12,902,400	2,765,700	0	11,550,000	27,218,100
	34900 Dedicated	3.00	265,000	204,700	0	0	469,700
		182.00	16,198,300	3,750,700	176,100	11,550,000	31,675,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						EMLO
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	0	0	0	0	0
30200	Dedicated	0.00	100	0	0	0	100
30300	Dedicated	0.00	38,300	0	0	0	38,300
34800	Federal	0.00	152,200	0	0	0	152,200
34900	Dedicated	0.00	1,800	0	0	0	1,800
		0.00	192,400	0	0	0	192,400
10.12	Change in Variable Benefit Costs						EMLO
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.							
10000	General	0.00	0	0	0	0	0
30200	Dedicated	0.00	0	0	0	0	0
30300	Dedicated	0.00	(600)	0	0	0	(600)
34800	Federal	0.00	(2,100)	0	0	0	(2,100)
34900	Dedicated	0.00	0	0	0	0	0
		0.00	(2,700)	0	0	0	(2,700)
10.45	Risk Management Costs						EMLO
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
30300	Dedicated	0.00	0	300	0	0	300
34800	Federal	0.00	0	1,400	0	0	1,400
		0.00	0	1,700	0	0	1,700
10.61	Salary Multiplier - Regular Employees						EMLO
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.							
10000	General	0.00	0	0	0	0	0
30200	Dedicated	0.00	100	0	0	0	100
30300	Dedicated	0.00	112,300	0	0	0	112,300
34800	Federal	0.00	420,200	0	0	0	420,200
34900	Dedicated	0.00	5,000	0	0	0	5,000
		0.00	537,600	0	0	0	537,600
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						EMLO
10000	General	0.00	0	0	0	0	0
30200	Dedicated	4.00	364,700	502,000	176,100	0	1,042,800
30300	Dedicated	32.00	2,816,400	278,600	0	0	3,095,000
34800	Federal	143.00	13,472,700	2,767,100	0	11,550,000	27,789,800
34900	Dedicated	3.00	271,800	204,700	0	0	476,500
		182.00	16,925,600	3,752,400	176,100	11,550,000	32,404,100

	FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Line Items

12.01 Dedicated Fund Spending Authority Adjustment

EMLO

The Governor recommends dedicated fund spending authority in Personnel Costs to offset declining federal fund spending authority for the Unemployment Insurance Program (UI Program). The UI program is funded primarily with federal funds and, in part, with dedicated funds. Labor is experiencing a significant decline in federal funding coming off the COVID-19 pandemic; however, baseline operations must be maintained to fulfill the department's duty to administer employment security laws and employment services under the Wagner-Peyser Act. There are no FTPs associated with this decision unit.

30300	Dedicated	0.00	400,000	0	0	0	400,000
		0.00	400,000	0	0	0	400,000

FY 2026 Total

13.00 FY 2026 Total

EMLO

10000	General	0.00	0	0	0	0	0
30200	Dedicated	4.00	364,700	502,000	176,100	0	1,042,800
30300	Dedicated	32.00	3,216,400	278,600	0	0	3,495,000
34800	Federal	143.00	13,472,700	2,767,100	0	11,550,000	27,789,800
34900	Dedicated	3.00	271,800	204,700	0	0	476,500
		182.00	17,325,600	3,752,400	176,100	11,550,000	32,804,100

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
Agency:	Department of Labor							240
Division:	Department of Labor							EM1
Appropriation Unit:	Determinations							EMUI
FY 2024 Total Appropriation								
1.00	FY 2024 Total Appropriation							EMUI
	10000 General	6.00	390,100	80,300	0	0	470,400	
	30200 Dedicated	19.73	2,358,500	1,184,400	0	0	3,542,900	
	30300 Dedicated	0.00	4,106,500	1,000,100	0	0	5,106,600	
	34800 Federal	336.19	25,369,500	6,925,300	794,200	2,000,000	35,089,000	
	34900 Dedicated	16.00	839,100	3,835,900	0	15,000	4,690,000	
		377.92	33,063,700	13,026,000	794,200	2,015,000	48,898,900	
1.21	Account Transfers							EMUI
	34900 Dedicated	0.00	0	(4,000)	0	4,000	0	
		0.00	0	(4,000)	0	4,000	0	
1.31	Transfers Between Programs							EMUI
	10000 General	0.00	69,700	(77,800)	0	0	(8,100)	
	30200 Dedicated	0.00	(1,100,000)	(1,000,000)	0	0	(2,100,000)	
	30300 Dedicated	0.00	(250,000)	0	0	0	(250,000)	
	34800 Federal	0.00	0	0	(127,800)	500,000	372,200	
	34900 Dedicated	0.00	(22,300)	(40,800)	0	0	(63,100)	
		0.00	(1,302,600)	(1,118,600)	(127,800)	500,000	(2,049,000)	
1.61	Reverted Appropriation Balances							EMUI
	30200 Dedicated	0.00	(1,223,300)	(151,800)	0	0	(1,375,100)	
	30300 Dedicated	0.00	(557,000)	(498,200)	0	0	(1,055,200)	
	34800 Federal	0.00	(7,779,000)	(4,525,100)	(617,200)	(2,900)	(12,924,200)	
	34900 Dedicated	0.00	(572,300)	(3,754,900)	0	(2,300)	(4,329,500)	
		0.00	(10,131,600)	(8,930,000)	(617,200)	(5,200)	(19,684,000)	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total	
FY 2024 Actual Expenditures								
2.00	FY 2024 Actual Expenditures							EMUI
10000	General	6.00	459,800	2,500	0	0	462,300	
30200	Dedicated	19.73	35,200	32,600	0	0	67,800	
30300	Dedicated	0.00	3,299,500	501,900	0	0	3,801,400	
34800	Federal	336.19	17,590,500	2,400,200	49,200	2,497,100	22,537,000	
34900	Dedicated	16.00	244,500	36,200	0	16,700	297,400	
		377.92	21,629,500	2,973,400	49,200	2,513,800	27,165,900	

FY 2025 Original Appropriation								
3.00	FY 2025 Original Appropriation							EMUI
10000	General	6.00	398,000	80,300	0	0	478,300	
30200	Dedicated	19.73	2,361,100	1,184,400	0	0	3,545,500	
30300	Dedicated	0.00	58,600	1,000,100	0	0	1,058,700	
34800	Federal	336.19	28,342,300	7,358,100	794,200	2,409,500	38,904,100	
34900	Dedicated	16.00	844,000	3,835,900	0	15,000	4,694,900	
		377.92	32,004,000	13,458,800	794,200	2,424,500	48,681,500	

FY 2025 Total Appropriation								
5.00	FY 2025 Total Appropriation							EMUI
10000	General	6.00	398,000	80,300	0	0	478,300	
30200	Dedicated	19.73	2,361,100	1,184,400	0	0	3,545,500	
30300	Dedicated	0.00	58,600	1,000,100	0	0	1,058,700	
34800	Federal	336.19	28,342,300	7,358,100	794,200	2,409,500	38,904,100	
34900	Dedicated	16.00	844,000	3,835,900	0	15,000	4,694,900	
		377.92	32,004,000	13,458,800	794,200	2,424,500	48,681,500	

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
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Appropriation Adjustments

6.31 Program Transfers EMUI

This decision unit reflects a one-time net-zero program transfer.

10000	General	0.00	22,300	(4,800)	0	0	17,500
30200	Dedicated	0.00	300,000	0	0	0	300,000
30300	Dedicated	0.00	0	0	0	0	0
34800	Federal	0.00	0	0	0	0	0
34900	Dedicated	0.00	(250,000)	(50,000)	0	0	(300,000)
		0.00	72,300	(54,800)	0	0	17,500

6.41 FTP Adjustments EMUI

This decision unit reflects non-cognizable spending authority for FY 2025. or This decision unit reflects FTP adjustments for FY 2025.

10000	General	0.00	0	0	0	0	0
30200	Dedicated	7.27	0	0	0	0	0
30300	Dedicated	0.00	0	0	0	0	0
34800	Federal	(2.19)	0	0	0	0	0
34900	Dedicated	(11.00)	0	0	0	0	0
		(5.92)	0	0	0	0	0

FY 2025 Estimated Expenditures

7.00 FY 2025 Estimated Expenditures EMUI

10000	General	6.00	420,300	75,500	0	0	495,800
30200	Dedicated	27.00	2,661,100	1,184,400	0	0	3,845,500
30300	Dedicated	0.00	58,600	1,000,100	0	0	1,058,700
34800	Federal	334.00	28,342,300	7,358,100	794,200	2,409,500	38,904,100
34900	Dedicated	5.00	594,000	3,785,900	0	15,000	4,394,900
		372.00	32,076,300	13,404,000	794,200	2,424,500	48,699,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Base Adjustments							
8.11	Net Zero FTP Fund Adjustments						EMUI
	This decision unit reflects an alignment of the agency's FTP allocation by fund.						
	10000 General	0.00	0	0	0	0	0
	30200 Dedicated	7.27	0	0	0	0	0
	30300 Dedicated	0.00	0	0	0	0	0
	34800 Federal	(2.19)	0	0	0	0	0
	34900 Dedicated	(11.00)	0	0	0	0	0
		(5.92)	0	0	0	0	0
8.21	Account Transfers						EMUI
	This decision unit reflects a net-zero account transfer to align General Fund with the appropriate account for budgeting and accounting purposes.						
	10000 General	0.00	59,700	(59,700)	0	0	0
		0.00	59,700	(59,700)	0	0	0
8.31	Net Zero Program Transfers						EMUI
	This decision unit reflects a net-zero program transfer of General Fund, dedicated fund, and federal fund spending authority between the Administrative Services, Workforce and Commissions, and Determinations Programs.						
	10000 General	0.00	22,300	(4,800)	0	0	17,500
	30200 Dedicated	0.00	300,000	0	0	0	300,000
	30300 Dedicated	0.00	0	(150,000)	0	0	(150,000)
	34800 Federal	0.00	0	(2,000,000)	0	0	(2,000,000)
	34900 Dedicated	0.00	(250,000)	(50,000)	0	0	(300,000)
		0.00	72,300	(2,204,800)	0	0	(2,132,500)
FY 2026 Base							
9.00	FY 2026 Base						EMUI
	10000 General	6.00	480,000	15,800	0	0	495,800
	30200 Dedicated	27.00	2,661,100	1,184,400	0	0	3,845,500
	30300 Dedicated	0.00	58,600	850,100	0	0	908,700
	34800 Federal	334.00	28,342,300	5,358,100	794,200	2,409,500	36,904,100
	34900 Dedicated	5.00	594,000	3,785,900	0	15,000	4,394,900
		372.00	32,136,000	11,194,300	794,200	2,424,500	46,549,000

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
Program Maintenance							
10.11	Change in Health Benefit Costs						EMUI
This decision unit reflects an increase in the employer health benefit costs based on the Milliman projection.							
10000	General	0.00	7,100	0	0	0	7,100
30200	Dedicated	0.00	13,300	0	0	0	13,300
34800	Federal	0.00	349,000	0	0	0	349,000
34900	Dedicated	0.00	3,800	0	0	0	3,800
		0.00	373,200	0	0	0	373,200
10.12	Change in Variable Benefit Costs						EMUI
This decision unit reflects a change in variable benefits from an adjustment in Workers Compensation as provided by the State Insurance Fund.							
10000	General	0.00	(100)	0	0	0	(100)
30200	Dedicated	0.00	(200)	0	0	0	(200)
34800	Federal	0.00	(4,800)	0	0	0	(4,800)
34900	Dedicated	0.00	0	0	0	0	0
		0.00	(5,100)	0	0	0	(5,100)
10.45	Risk Management Costs						EMUI
This decision unit reflects adjustments to the cost of insurance coverage as projected by a third-party actuary and billed by the Office of Insurance Management.							
34800	Federal	0.00	0	(900)	0	0	(900)
		0.00	0	(900)	0	0	(900)
10.61	Salary Multiplier - Regular Employees						EMUI
The Governor recommends a 5% or \$1.55 per hour increase for each permanent employee with flexibility for agency heads and institution presidents to distribute funds for recruitment and retention purposes in hard-to-fill, hard-to-retain positions.							
10000	General	0.00	20,400	0	0	0	20,400
30200	Dedicated	0.00	44,600	0	0	0	44,600
34800	Federal	0.00	979,700	0	0	0	979,700
34900	Dedicated	0.00	9,300	0	0	0	9,300
		0.00	1,054,000	0	0	0	1,054,000
10.67	Compensation Schedule Changes						EMUI
The Governor recommends the salary structure adjustments as identified in the FY 2026 Change in Employee Compensation & Benefits Report provided by the Division of Human Resources. These upward adjustments will result in certain filled positions falling below the newly required minimum of the positions pay grade. Therefore, the Governor recommends additional funding to bring the identified positions pay rate up to the recommended salary structures minimum pay for each pay grade.							
The Governor recommends an additional 4.5% increase to fund the IT/Engineering salary structure shift that was approved for FY25 but not funded. This additional increase will help address significant recruitment and retention challenges we face in certain agencies for these professional classifications.							
34800	Federal	0.00	2,500	0	0	0	2,500
		0.00	2,500	0	0	0	2,500

		FTP	Personnel Costs	Operating Expense	Capital Outlay	Trustee Benefit	Total
FY 2026 Total Maintenance							
11.00	FY 2026 Total Maintenance						EMUI
10000	General	6.00	507,400	15,800	0	0	523,200
30200	Dedicated	27.00	2,718,800	1,184,400	0	0	3,903,200
30300	Dedicated	0.00	58,600	850,100	0	0	908,700
34800	Federal	334.00	29,668,700	5,357,200	794,200	2,409,500	38,229,600
34900	Dedicated	5.00	607,100	3,785,900	0	15,000	4,408,000
		372.00	33,560,600	11,193,400	794,200	2,424,500	47,972,700

Line Items

12.01	Dedicated Fund Spending Authority Adjustment						EMUI
<p>The Governor recommends dedicated fund spending authority in Personnel Costs to offset declining federal fund spending authority for the Unemployment Insurance Program (UI Program). The UI program is funded primarily with federal funds and, in part, with dedicated funds. Labor is experiencing a significant decline in federal funding coming off the COVID-19 pandemic; however, baseline operations must be maintained to fulfill the department's duty to administer employment security laws and employment services under the Wagner-Peyser Act. There are no FTPs associated with this decision unit.</p>							
30300	Dedicated	0.00	5,000,000	0	0	0	5,000,000
		0.00	5,000,000	0	0	0	5,000,000

FY 2026 Total

13.00	FY 2026 Total						EMUI
10000	General	6.00	507,400	15,800	0	0	523,200
30200	Dedicated	27.00	2,718,800	1,184,400	0	0	3,903,200
30300	Dedicated	0.00	5,058,600	850,100	0	0	5,908,700
34800	Federal	334.00	29,668,700	5,357,200	794,200	2,409,500	38,229,600
34900	Dedicated	5.00	607,100	3,785,900	0	15,000	4,408,000
		372.00	38,560,600	11,193,400	794,200	2,424,500	52,972,700