

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | %<br>Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|-------------|
| STATE GENERAL FUND (Direct)        | \$22,921,508            | \$20,310,048         | \$20,680,735          | \$20,848,592              | \$25,845,375         | \$5,164,640                    | 24.97%      |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |             |
| INTERAGENCY TRANSFERS              | \$2,199,042             | \$1,700,000          | \$29,529,133          | \$37,130,369              | \$36,478,367         | \$6,949,234                    | 23.53%      |
| FEES & SELF-GENERATED              | \$4,700                 | \$72,219             | \$72,219              | \$72,219                  | \$72,219             | \$0                            | 0%          |
| STATUTORY DEDICATIONS              | \$98,786,555            | \$117,207,266        | \$117,207,266         | \$118,319,409             | \$118,926,762        | \$1,719,496                    | 1.47%       |
| FEDERAL FUNDS                      | \$159,519,844           | \$179,551,894        | \$179,551,894         | \$180,730,505             | \$185,431,803        | \$5,879,909                    | 3.27%       |
| TOTAL MEANS OF FINANCING           | \$283,431,649           | \$318,841,427        | \$347,041,247         | \$357,101,094             | \$366,754,526        | \$19,713,279                   | 5.68%       |
| Classified                         | 861                     | 856                  | 963                   | 963                       | 931                  | (32)                           | (3.32%)     |
| Unclassified                       | 12                      | 12                   | 12                    | 12                        | 15                   | 3                              | 25.00%      |
| AUTHORIZED T.O. POSITIONS          | 873                     | 868                  | 975                   | 975                       | 946                  | (29)                           | (2.97%)     |
| AUTHORIZED OTHER CHARGES POSITIONS | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%          |
| NON-T.O. FTE POSITIONS             | 141                     | 141                  | 142                   | 142                       | 142                  | 0                              | 0%          |
| POSITIONS                          | 1,014                   | 1,009                | 1,117                 | 1,117                     | 1,088                | (29)                           | (3%)        |

474 - Workforce Support and Training

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | %<br>Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|-------------|
| STATE GENERAL FUND (Direct)        | \$22,921,508            | \$20,310,048         | \$20,680,735          | \$20,848,592              | \$25,845,375         | \$5,164,640                    | 24.97%      |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |             |
| INTERAGENCY TRANSFERS              | \$2,199,042             | \$1,700,000          | \$29,529,133          | \$37,130,369              | \$36,478,367         | \$6,949,234                    | 23.53%      |
| FEES & SELF-GENERATED              | \$4,700                 | \$72,219             | \$72,219              | \$72,219                  | \$72,219             | \$0                            | 0%          |
| STATUTORY DEDICATIONS              | \$98,786,555            | \$117,207,266        | \$117,207,266         | \$118,319,409             | \$118,926,762        | \$1,719,496                    | 1.47%       |
| FEDERAL FUNDS                      | \$159,519,844           | \$179,551,894        | \$179,551,894         | \$180,730,505             | \$185,431,803        | \$5,879,909                    | 3.27%       |
| TOTAL MEANS OF FINANCING           | \$283,431,649           | \$318,841,427        | \$347,041,247         | \$357,101,094             | \$366,754,526        | \$19,713,279                   | 5.68%       |
| Classified                         | 861                     | 856                  | 963                   | 963                       | 931                  | (32)                           | (3.32%)     |
| Unclassified                       | 12                      | 12                   | 12                    | 12                        | 15                   | 3                              | 25.00%      |
| AUTHORIZED T.O. POSITIONS          | 873                     | 868                  | 975                   | 975                       | 946                  | (29)                           | (2.97%)     |
| AUTHORIZED OTHER CHARGES POSITIONS | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%          |
| NON-T.O. FTE POSITIONS             | 141                     | 141                  | 142                   | 142                       | 142                  | 0                              | 0%          |
| POSITIONS                          | 1,014                   | 1,009                | 1,117                 | 1,117                     | 1,088                | (29)                           | (3%)        |

# STATE OF LOUISIANA

## Means of Finance Summary - Program

### Enacted

## 4741 - Office of the Secretary

| Means of Financing:                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change         |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|------------------|
| STATE GENERAL FUND (Direct)               | \$6,980,926             | \$0                  | \$53,927              | \$72,144                  | \$0                  | (\$53,927)                     | (100.00%)        |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |                  |
| INTERAGENCY TRANSFERS                     | \$15,039                | \$0                  | \$0                   | \$4,626                   | \$0                  | \$0                            | 0%               |
| FEES & SELF-GENERATED                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%               |
| STATUTORY DEDICATIONS                     | \$1,804,754             | \$2,624,622          | \$2,624,622           | \$2,380,760               | \$0                  | (\$2,624,622)                  | (100.00%)        |
| FEDERAL FUNDS                             | \$1,720,379             | \$2,226,016          | \$2,226,016           | \$2,323,326               | \$0                  | (\$2,226,016)                  | (100.00%)        |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$10,521,099</b>     | <b>\$4,850,638</b>   | <b>\$4,904,565</b>    | <b>\$4,780,856</b>        | <b>\$0</b>           | <b>(\$4,904,565)</b>           | <b>(100.00%)</b> |
| Classified                                | 20                      | 19                   | 20                    | 20                        | 0                    | (20)                           | (100.00%)        |
| Unclassified                              | 5                       | 5                    | 5                     | 5                         | 0                    | (5)                            | (100.00%)        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>25</b>               | <b>24</b>            | <b>25</b>             | <b>25</b>                 | <b>0</b>             | <b>(25)</b>                    | <b>(100.00%)</b> |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>        |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>        |
| <b>POSITIONS</b>                          | <b>25</b>               | <b>24</b>            | <b>25</b>             | <b>25</b>                 | <b>0</b>             | <b>(25)</b>                    | <b>(100%)</b>    |

4742 - Office of Workers Compensation Administration

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------|
| STATE GENERAL FUND (Direct)        | \$2,835                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |          |
| INTERAGENCY TRANSFERS              | \$1                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| FEES & SELF-GENERATED              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| STATUTORY DEDICATIONS              | \$12,582,453            | \$15,268,140         | \$15,268,140          | \$16,127,360              | \$75,981,804         | \$60,713,664                   | 397.65%  |
| FEDERAL FUNDS                      | \$564,129               | \$977,532            | \$977,532             | \$1,032,345               | \$1,030,962          | \$53,430                       | 5.47%    |
| TOTAL MEANS OF FINANCING           | \$13,149,417            | \$16,245,672         | \$16,245,672          | \$17,159,705              | \$77,012,766         | \$60,767,094                   | 374.05%  |
| Classified                         | 123                     | 123                  | 123                   | 123                       | 130                  | 7                              | 5.69%    |
| Unclassified                       | 2                       | 2                    | 2                     | 2                         | 2                    | 0                              | 0%       |
| AUTHORIZED T.O. POSITIONS          | 125                     | 125                  | 125                   | 125                       | 132                  | 7                              | 5.60%    |
| AUTHORIZED OTHER CHARGES POSITIONS | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| NON-T.O. FTE POSITIONS             | 5                       | 5                    | 5                     | 5                         | 5                    | 0                              | 0%       |
| POSITIONS                          | 130                     | 130                  | 130                   | 130                       | 137                  | 7                              | 5%       |

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

### 4743 - Office of Unemployment Insurance Administration

| Means of Financing:                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change       |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------------|
| STATE GENERAL FUND (Direct)               | \$6,770                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |                |
| INTERAGENCY TRANSFERS                     | \$275,001               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| FEES & SELF-GENERATED                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%             |
| STATUTORY DEDICATIONS                     | \$3,024,489             | \$4,340,031          | \$4,340,031           | \$4,404,769               | \$4,348,874          | \$8,843                        | 0.20%          |
| FEDERAL FUNDS                             | \$21,577,070            | \$27,951,461         | \$27,951,461          | \$26,521,166              | \$25,244,689         | (\$2,706,772)                  | (9.68%)        |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$24,883,330</b>     | <b>\$32,291,492</b>  | <b>\$32,291,492</b>   | <b>\$30,925,935</b>       | <b>\$29,593,563</b>  | <b>(\$2,697,929)</b>           | <b>(8.35%)</b> |
| Classified                                | 231                     | 231                  | 231                   | 231                       | 218                  | (13)                           | (5.63%)        |
| Unclassified                              | 1                       | 1                    | 1                     | 1                         | 1                    | 0                              | 0%             |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>232</b>              | <b>232</b>           | <b>232</b>            | <b>232</b>                | <b>219</b>           | <b>(13)</b>                    | <b>(5.60%)</b> |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>      |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>70</b>               | <b>70</b>            | <b>70</b>             | <b>70</b>                 | <b>70</b>            | <b>0</b>                       | <b>0%</b>      |
| <b>POSITIONS</b>                          | <b>302</b>              | <b>302</b>           | <b>302</b>            | <b>302</b>                | <b>289</b>           | <b>(13)</b>                    | <b>(4%)</b>    |

# STATE OF LOUISIANA

## Means of Finance Summary - Program

### Enacted

## 4744 - Office of Workforce Development

| Means of Financing:                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change        |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|-----------------|
| STATE GENERAL FUND (Direct)               | \$14,385,683            | \$20,310,048         | \$20,361,773          | \$20,376,935              | \$22,375,923         | \$2,014,150                    | 9.89%           |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |                 |
| INTERAGENCY TRANSFERS                     | \$1,721,835             | \$1,700,000          | \$29,469,419          | \$37,020,868              | \$36,292,100         | \$6,822,681                    | 23.15%          |
| FEES & SELF-GENERATED                     | \$0                     | \$72,219             | \$72,219              | \$72,219                  | \$72,219             | \$0                            | 0%              |
| STATUTORY DEDICATIONS                     | \$15,512,017            | \$31,441,110         | \$31,441,110          | \$31,638,733              | \$6,746,989          | (\$24,694,121)                 | (78.54%)        |
| FEDERAL FUNDS                             | \$112,684,851           | \$120,710,873        | \$120,710,873         | \$122,699,357             | \$119,629,713        | (\$1,081,160)                  | (0.90%)         |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$144,304,386</b>    | <b>\$174,234,250</b> | <b>\$202,055,394</b>  | <b>\$211,808,112</b>      | <b>\$185,116,944</b> | <b>(\$16,938,450)</b>          | <b>(8.38%)</b>  |
| Classified                                | 391                     | 409                  | 509                   | 509                       | 447                  | (62)                           | (12.18%)        |
| Unclassified                              | 2                       | 3                    | 3                     | 3                         | 3                    | 0                              | 0%              |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>393</b>              | <b>412</b>           | <b>512</b>            | <b>512</b>                | <b>450</b>           | <b>(62)</b>                    | <b>(12.11%)</b> |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>       |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>63</b>               | <b>63</b>            | <b>64</b>             | <b>64</b>                 | <b>63</b>            | <b>(1)</b>                     | <b>(1.56%)</b>  |
| <b>POSITIONS</b>                          | <b>456</b>              | <b>475</b>           | <b>576</b>            | <b>576</b>                | <b>513</b>           | <b>(63)</b>                    | <b>(11%)</b>    |

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

**4745 - Office of the 2nd Injury Board**

| Means of Financing:                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change         |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|------------------|
| STATE GENERAL FUND (Direct)               | \$91                    | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%               |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |                  |
| INTERAGENCY TRANSFERS                     | \$                      | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%               |
| FEES & SELF-GENERATED                     | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%               |
| STATUTORY DEDICATIONS                     | \$59,185,015            | \$59,559,722         | \$59,559,722          | \$59,632,818              | \$0                  | (\$59,559,722)                 | (100.00%)        |
| FEDERAL FUNDS                             | \$529                   | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%               |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$59,185,635</b>     | <b>\$59,559,722</b>  | <b>\$59,559,722</b>   | <b>\$59,632,818</b>       | <b>\$0</b>           | <b>(\$59,559,722)</b>          | <b>(100.00%)</b> |
| Classified                                | 12                      | 11                   | 11                    | 11                        | 0                    | (11)                           | (100.00%)        |
| Unclassified                              | 0                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%               |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>12</b>               | <b>11</b>            | <b>11</b>             | <b>11</b>                 | <b>0</b>             | <b>(11)</b>                    | <b>(100.00%)</b> |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>        |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>        |
| <b>POSITIONS</b>                          | <b>12</b>               | <b>11</b>            | <b>11</b>             | <b>11</b>                 | <b>0</b>             | <b>(11)</b>                    | <b>(100%)</b>    |

# STATE OF LOUISIANA

## Means of Finance Summary - Program

### Enacted

## 4747 - Office of Management and Finance

| Means of Financing:                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change      |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|---------------|
| STATE GENERAL FUND (Direct)               | \$1,383,200             | \$0                  | \$265,035             | \$399,513                 | \$3,469,452          | \$3,204,417                    | #####         |
| STATE GENERAL FUND BY:                    |                         |                      |                       |                           |                      |                                |               |
| INTERAGENCY TRANSFERS                     | \$17,143                | \$0                  | \$59,714              | \$104,875                 | \$186,267            | \$126,553                      | 211.93%       |
| FEES & SELF-GENERATED                     | \$4,700                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%            |
| STATUTORY DEDICATIONS                     | \$3,571,120             | \$3,973,641          | \$3,973,641           | \$4,134,969               | \$7,507,710          | \$3,534,069                    | 88.94%        |
| FEDERAL FUNDS                             | \$12,836,541            | \$27,686,012         | \$27,686,012          | \$28,154,311              | \$32,410,419         | \$4,724,407                    | 17.06%        |
| <b>TOTAL MEANS OF FINANCING</b>           | <b>\$17,812,704</b>     | <b>\$31,659,653</b>  | <b>\$31,984,402</b>   | <b>\$32,793,668</b>       | <b>\$43,573,848</b>  | <b>\$11,589,446</b>            | <b>36.23%</b> |
| Classified                                | 62                      | 63                   | 69                    | 69                        | 108                  | 39                             | 56.52%        |
| Unclassified                              | 1                       | 1                    | 1                     | 1                         | 7                    | 6                              | 600.00%       |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>63</b>               | <b>64</b>            | <b>70</b>             | <b>70</b>                 | <b>115</b>           | <b>45</b>                      | <b>64.29%</b> |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                       | <b>0%</b>     |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>3</b>                | <b>3</b>             | <b>3</b>              | <b>3</b>                  | <b>4</b>             | <b>1</b>                       | <b>33.33%</b> |
| <b>POSITIONS</b>                          | <b>66</b>               | <b>67</b>            | <b>73</b>             | <b>73</b>                 | <b>119</b>           | <b>46</b>                      | <b>63%</b>    |

4748 - Office of Occupational Information Services

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------|
| STATE GENERAL FUND (Direct)        | \$162,004               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |          |
| INTERAGENCY TRANSFERS              | \$170,024               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| FEES & SELF-GENERATED              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| STATUTORY DEDICATIONS              | \$3,106,707             | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| FEDERAL FUNDS                      | \$10,136,344            | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| TOTAL MEANS OF FINANCING           | \$13,575,078            | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | #DIV/0   |
| Classified                         | 22                      | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| Unclassified                       | 1                       | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |
| AUTHORIZED T.O. POSITIONS          | 23                      | 0                    | 0                     | 0                         | 0                    | 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                          | 23                      | 0                    | 0                     | 0                         | 0                    | 0                              | 0%       |

474B - Office of Business Workforce Solutions

| Means of Financing:                | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Enacted<br>Over/(Under)<br>EOB | % Change |
|------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|--------------------------------|----------|
| STATE GENERAL FUND (Direct)        | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| STATE GENERAL FUND BY:             |                         |                      |                       |                           |                      |                                |          |
| INTERAGENCY TRANSFERS              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| FEES & SELF-GENERATED              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                            | 0%       |
| STATUTORY DEDICATIONS              | \$0                     | \$0                  | \$0                   | \$0                       | \$24,341,385         | \$24,341,385                   | 0%       |
| FEDERAL FUNDS                      | \$0                     | \$0                  | \$0                   | \$0                       | \$7,116,020          | \$7,116,020                    | 0%       |
| TOTAL MEANS OF FINANCING           | \$0                     | \$0                  | \$0                   | \$0                       | \$31,457,405         | \$31,457,405                   | 0%       |
| Classified                         | 0                       | 0                    | 0                     | 0                         | 28                   | 28                             | 0%       |
| Unclassified                       | 0                       | 0                    | 0                     | 0                         | 2                    | 2                              | 0%       |
| AUTHORIZED T.O. POSITIONS          | 0                       | 0                    | 0                     | 0                         | 30                   | 30                             | 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                          | 0                       | 0                    | 0                     | 0                         | 30                   | 30                             | 0%       |

# STATE OF LOUISIANA

## Adjustments Report

### Enacted

| GEN. FUND           | I.A.T.              | SELF-GEN.       | STAT. DED.           | FEDERAL              | TOTAL                | T.O.       | DESCRIPTION                 |
|---------------------|---------------------|-----------------|----------------------|----------------------|----------------------|------------|-----------------------------|
| \$20,680,735        | \$29,529,133        | \$72,219        | \$117,207,266        | \$179,551,894        | \$347,041,247        | 975        | Existing Operating Budget   |
| \$63,100            | \$386,633           | \$0             | \$928,575            | \$3,554,384          | \$4,932,692          | 0          | Statewide Adjustments       |
| \$2,000,000         | (\$394,214)         | \$0             | (\$852,222)          | \$2,325,525          | \$3,079,089          | (36)       | Other Adjustments           |
| \$0                 | \$0                 | \$0             | \$643,143            | \$0                  | \$643,143            | 5          | New and Expanded            |
| \$101,540           | \$6,956,815         | \$0             | \$0                  | \$0                  | \$7,058,355          | 0          | Other Annualizations        |
| \$3,000,000         | \$0                 | \$0             | \$1,000,000          | \$0                  | \$4,000,000          | 2          | Other Technical Adjustments |
| <b>\$25,845,375</b> | <b>\$36,478,367</b> | <b>\$72,219</b> | <b>\$118,926,762</b> | <b>\$185,431,803</b> | <b>\$366,754,526</b> | <b>946</b> | <b>Total</b>                |

## Statewide Adjustments

| GEN. FUND       | I.A.T.           | SELF-GEN.  | STAT. DED.       | FEDERAL            | TOTAL              | T.O.     | DESCRIPTION                                                                                       |
|-----------------|------------------|------------|------------------|--------------------|--------------------|----------|---------------------------------------------------------------------------------------------------|
| \$0             | \$0              | \$0        | \$0              | \$196,904          | \$196,904          | 0        | Administrative Law Judges                                                                         |
| \$0             | \$0              | \$0        | \$3,648          | \$8,120            | \$11,768           | 0        | Capitol Police                                                                                    |
| \$0             | \$0              | \$0        | \$14,467         | \$32,202           | \$46,669           | 0        | Civil Service Fees                                                                                |
| \$2,025         | \$36,143         | \$0        | \$84,747         | \$312,945          | \$435,860          | 0        | Group Insurance Rate Adjustment for Active Employees                                              |
| \$17,394        | \$3,885          | \$0        | \$46,583         | \$351,840          | \$419,702          | 0        | Group Insurance Rate Adjustment for Retirees                                                      |
| \$0             | \$0              | \$0        | (\$312,938)      | \$0                | (\$312,938)        | 0        | Legislative Auditor Fees                                                                          |
| \$0             | \$0              | \$0        | \$21,322         | \$47,459           | \$68,781           | 0        | Maintenance in State-Owned Buildings                                                              |
| \$9,719         | \$191,761        | \$0        | \$411,585        | \$1,655,128        | \$2,268,193        | 0        | Market Rate Classified                                                                            |
| \$0             | \$0              | \$0        | (\$2,187)        | (\$4,876)          | (\$7,063)          | 0        | Office of State Procurement                                                                       |
| \$0             | \$0              | \$0        | (\$53,843)       | (\$921,271)        | (\$975,114)        | 0        | Office of Technology Services (OTS)                                                               |
| (\$3,185)       | \$0              | \$0        | \$0              | \$0                | (\$3,185)          | 0        | Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session |
| \$14,126        | \$87,287         | \$0        | \$430,571        | \$1,085,955        | \$1,617,939        | 0        | Related Benefits Base Adjustment                                                                  |
| \$0             | \$0              | \$0        | (\$4,985)        | (\$11,098)         | (\$16,083)         | 0        | Rent in State-Owned Buildings                                                                     |
| (\$3,923)       | (\$68,747)       | \$0        | (\$174,562)      | (\$593,439)        | (\$840,671)        | 0        | Retirement Rate Adjustment                                                                        |
| \$0             | \$0              | \$0        | \$20,035         | \$44,597           | \$64,632           | 0        | Risk Management                                                                                   |
| \$26,944        | \$136,304        | \$0        | \$445,801        | \$1,353,630        | \$1,962,679        | 0        | Salary Base Adjustment                                                                            |
| \$0             | \$0              | \$0        | (\$2,295)        | (\$5,105)          | (\$7,400)          | 0        | State Treasury Fees                                                                               |
| \$0             | \$0              | \$0        | \$626            | \$1,393            | \$2,019            | 0        | UPS Fees                                                                                          |
| <b>\$63,100</b> | <b>\$386,633</b> | <b>\$0</b> | <b>\$928,575</b> | <b>\$3,554,384</b> | <b>\$4,932,692</b> | <b>0</b> | <b>Total</b>                                                                                      |

# STATE OF LOUISIANA

## Adjustments Report

### Enacted

## Other Adjustments

| GEN. FUND   | I.A.T.      | SELF-GEN. | STAT. DED.  | FEDERAL       | TOTAL         | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------|-------------|-----------|-------------|---------------|---------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0         | \$0         | \$0       | \$0         | (\$2,486,075) | (\$2,486,075) | 0    | Decreases Federal Funds due to reduction of funding to the Unemployment Insurance (UI) program through the U.S. Department of Labor.                                                                                                                                                                                                                                                                     |
| \$2,000,000 | \$0         | \$0       | \$0         | \$7,380,000   | \$9,380,000   | 0    | Increases funding to the Office of Workforce and Development for the Louisiana Rehabilitation Services (LRS) to provide vocational rehabilitation services to eligible individuals. Total funding for LRS in FY 2026-2027 is \$65.71 million, of which \$14 million in State General Fund (Direct) is utilized as matching funds to draw down \$51.71 million in Federal Funds.                          |
| \$0         | \$0         | \$0       | \$0         | (\$196,904)   | (\$196,904)   | 0    | Realigns funding for adjudication services provided by Division of Administrative Law (DAL). Louisiana Works historically contracted with third-party contractor for services to the Louisiana Rehabilitation Services (LRS) program, but DAL will begin providing these services.                                                                                                                       |
| \$0         | (\$394,214) | \$0       | (\$852,222) | (\$2,371,496) | (\$3,617,932) | (36) | Reduces 36 vacant authorized T.O. positions and associated funding to the department through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3). |
| \$2,000,000 | (\$394,214) | \$0       | (\$852,222) | \$2,325,525   | \$3,079,089   | (36) | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                             |

New and Expanded

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL     | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                  |
|-----------|--------|-----------|------------|---------|-----------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0       | \$0    | \$0       | \$0        | \$0     | \$0       | 2    | Creates the Office of Business Workforce Solutions and provides for two (2) authorized positions, in accordance with Act 856 of the 2026 Regular Legislative Session. This program will serve as a business-facing function that delivers coordinated, responsive workforce solutions tailored to employer needs.                                            |
| \$0       | \$0    | \$0       | \$643,143  | \$0     | \$643,143 | 3    | Provides funding and three (3) authorized T.O. positions to create and maintain an All Workers' Compensation Medical Claims Database to store workers' compensation medical payment data and to establish and implement a reimbursement schedule for medical and pharmacy claims, in accordance with Act 766 of the 2026 Regular Session of the Legislature. |
| \$0       | \$0    | \$0       | \$643,143  | \$0     | \$643,143 | 5    | Total                                                                                                                                                                                                                                                                                                                                                        |

Other Annualizations

| GEN. FUND | I.A.T.      | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL       | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                      |
|-----------|-------------|-----------|------------|---------|-------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$101,540 | \$6,956,815 | \$0       | \$0        | \$0     | \$7,058,355 | 0    | Annualizes funding from the Department of Children and Family Services (DCFS) and Louisiana Department of Health (LDH) for the transfer the family and support workforce development programs for the implementation of a “One Door” service delivery system in accordance with Act 478 of the 2025 Regular Legislative Session. |
| \$101,540 | \$6,956,815 | \$0       | \$0        | \$0     | \$7,058,355 | 0    | Total                                                                                                                                                                                                                                                                                                                            |

Other Technical Adjustments

| GEN. FUND   | I.A.T. | SELF-GEN. | STAT. DED.  | FEDERAL | TOTAL       | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                     |
|-------------|--------|-----------|-------------|---------|-------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$3,000,000 | \$0    | \$0       | \$0         | \$0     | \$3,000,000 | 2    | Provides funding and two (2) authorized T.O. positions for the transfer of the Louisiana Science, Technology, Engineering, and Mathematics (LaSTEM) program from the Board of Regents to Louisiana Works, in accordance with Act 433 of the 2026 Regular Legislative Session.                                                                                   |
| \$0         | \$0    | \$0       | \$1,000,000 | \$0     | \$1,000,000 | 0    | Transfers Statutory Dedications out of the Louisiana Cybersecurity Talent Initiative Fund and the Louisiana Education Management Council from the Board of Regents to Louisiana Works for the expansion of cybersecurity programs within pubic postsecondary education institutions, in accordance with Act 772 of the 2026 Regular Session of the Legislature. |
| \$3,000,000 | \$0    | \$0       | \$1,000,000 | \$0     | \$4,000,000 | 2    | Total                                                                                                                                                                                                                                                                                                                                                           |

# STATE OF LOUISIANA

## Adjustments Report - Agency

### Enacted

## 474 - Workforce Support and Training

| GEN. FUND           | I.A.T.              | SELF-GEN.       | STAT. DED.           | FEDERAL              | TOTAL                | T.O.       | DESCRIPTION                                |
|---------------------|---------------------|-----------------|----------------------|----------------------|----------------------|------------|--------------------------------------------|
| \$20,680,735        | \$29,529,133        | \$72,219        | \$117,207,266        | \$179,551,894        | \$347,041,247        | 975        | Existing Operating Budget as of 12/01/2025 |
| \$63,100            | \$386,633           | \$0             | \$928,575            | \$3,554,384          | \$4,932,692          | 0          | Statewide Adjustments                      |
| \$2,000,000         | (\$394,214)         | \$0             | (\$852,222)          | \$2,325,525          | \$3,079,089          | (36)       | Other Adjustments                          |
| \$0                 | \$0                 | \$0             | \$643,143            | \$0                  | \$643,143            | 5          | New and Expanded                           |
| \$101,540           | \$6,956,815         | \$0             | \$0                  | \$0                  | \$7,058,355          | 0          | Other Annualizations                       |
| \$3,000,000         | \$0                 | \$0             | \$1,000,000          | \$0                  | \$4,000,000          | 2          | Other Technical Adjustments                |
| <b>\$25,845,375</b> | <b>\$36,478,367</b> | <b>\$72,219</b> | <b>\$118,926,762</b> | <b>\$185,431,803</b> | <b>\$366,754,526</b> | <b>946</b> | <b>Total</b>                               |

## Statewide Adjustments

| GEN. FUND       | I.A.T.           | SELF-GEN.  | STAT. DED.       | FEDERAL            | TOTAL              | T.O.     | DESCRIPTION                                                                                       |
|-----------------|------------------|------------|------------------|--------------------|--------------------|----------|---------------------------------------------------------------------------------------------------|
| \$0             | \$0              | \$0        | \$0              | \$196,904          | \$196,904          | 0        | Administrative Law Judges                                                                         |
| \$0             | \$0              | \$0        | \$3,648          | \$8,120            | \$11,768           | 0        | Capitol Police                                                                                    |
| \$0             | \$0              | \$0        | \$14,467         | \$32,202           | \$46,669           | 0        | Civil Service Fees                                                                                |
| \$2,025         | \$36,143         | \$0        | \$84,747         | \$312,945          | \$435,860          | 0        | Group Insurance Rate Adjustment for Active Employees                                              |
| \$17,394        | \$3,885          | \$0        | \$46,583         | \$351,840          | \$419,702          | 0        | Group Insurance Rate Adjustment for Retirees                                                      |
| \$0             | \$0              | \$0        | (\$312,938)      | \$0                | (\$312,938)        | 0        | Legislative Auditor Fees                                                                          |
| \$0             | \$0              | \$0        | \$21,322         | \$47,459           | \$68,781           | 0        | Maintenance in State-Owned Buildings                                                              |
| \$9,719         | \$191,761        | \$0        | \$411,585        | \$1,655,128        | \$2,268,193        | 0        | Market Rate Classified                                                                            |
| \$0             | \$0              | \$0        | (\$2,187)        | (\$4,876)          | (\$7,063)          | 0        | Office of State Procurement                                                                       |
| \$0             | \$0              | \$0        | (\$53,843)       | (\$921,271)        | (\$975,114)        | 0        | Office of Technology Services (OTS)                                                               |
| (\$3,185)       | \$0              | \$0        | \$0              | \$0                | (\$3,185)          | 0        | Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session |
| \$14,126        | \$87,287         | \$0        | \$430,571        | \$1,085,955        | \$1,617,939        | 0        | Related Benefits Base Adjustment                                                                  |
| \$0             | \$0              | \$0        | (\$4,985)        | (\$11,098)         | (\$16,083)         | 0        | Rent in State-Owned Buildings                                                                     |
| (\$3,923)       | (\$68,747)       | \$0        | (\$174,562)      | (\$593,439)        | (\$840,671)        | 0        | Retirement Rate Adjustment                                                                        |
| \$0             | \$0              | \$0        | \$20,035         | \$44,597           | \$64,632           | 0        | Risk Management                                                                                   |
| \$26,944        | \$136,304        | \$0        | \$445,801        | \$1,353,630        | \$1,962,679        | 0        | Salary Base Adjustment                                                                            |
| \$0             | \$0              | \$0        | (\$2,295)        | (\$5,105)          | (\$7,400)          | 0        | State Treasury Fees                                                                               |
| \$0             | \$0              | \$0        | \$626            | \$1,393            | \$2,019            | 0        | UPS Fees                                                                                          |
| <b>\$63,100</b> | <b>\$386,633</b> | <b>\$0</b> | <b>\$928,575</b> | <b>\$3,554,384</b> | <b>\$4,932,692</b> | <b>0</b> | <b>Total</b>                                                                                      |

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

## 474 - Workforce Support and Training

### Other Adjustments

| GEN. FUND   | I.A.T.      | SELF-GEN. | STAT. DED.  | FEDERAL       | TOTAL         | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                              |
|-------------|-------------|-----------|-------------|---------------|---------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0         | \$0         | \$0       | \$0         | (\$2,486,075) | (\$2,486,075) | 0    | Decreases Federal Funds due to reduction of funding to the Unemployment Insurance (UI) program through the U.S. Department of Labor.                                                                                                                                                                                                                                                                     |
| \$2,000,000 | \$0         | \$0       | \$0         | \$7,380,000   | \$9,380,000   | 0    | Increases funding to the Office of Workforce and Development for the Louisiana Rehabilitation Services (LRS) to provide vocational rehabilitation services to eligible individuals. Total funding for LRS in FY 2026-2027 is \$65.71 million, of which \$14 million in State General Fund (Direct) is utilized as matching funds to draw down \$51.71 million in Federal Funds.                          |
| \$0         | \$0         | \$0       | \$0         | (\$196,904)   | (\$196,904)   | 0    | Realigns funding for adjudication services provided by Division of Administrative Law (DAL). Louisiana Works historically contracted with third-party contractor for services to the Louisiana Rehabilitation Services (LRS) program, but DAL will begin providing these services.                                                                                                                       |
| \$0         | (\$394,214) | \$0       | (\$852,222) | (\$2,371,496) | (\$3,617,932) | (36) | Reduces 36 vacant authorized T.O. positions and associated funding to the department through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3). |
| \$2,000,000 | (\$394,214) | \$0       | (\$852,222) | \$2,325,525   | \$3,079,089   | (36) | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                             |

# STATE OF LOUISIANA

## Adjustments Report - Agency Enacted

### 474 - Workforce Support and Training

#### New and Expanded

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.       | FEDERAL    | TOTAL            | T.O.     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                  |
|------------|------------|------------|------------------|------------|------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0        | \$0        | \$0        | \$0              | \$0        | \$0              | 2        | Creates the Office of Business Workforce Solutions and provides for two (2) authorized positions, in accordance with Act 856 of the 2026 Regular Legislative Session. This program will serve as a business-facing function that delivers coordinated, responsive workforce solutions tailored to employer needs.                                            |
| \$0        | \$0        | \$0        | \$643,143        | \$0        | \$643,143        | 3        | Provides funding and three (3) authorized T.O. positions to create and maintain an All Workers' Compensation Medical Claims Database to store workers' compensation medical payment data and to establish and implement a reimbursement schedule for medical and pharmacy claims, in accordance with Act 766 of the 2026 Regular Session of the Legislature. |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$643,143</b> | <b>\$0</b> | <b>\$643,143</b> | <b>5</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                 |

#### Other Annualizations

| GEN. FUND        | I.A.T.             | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL              | T.O.     | DESCRIPTION                                                                                                                                                                                                                                                                                                                      |
|------------------|--------------------|------------|------------|------------|--------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$101,540        | \$6,956,815        | \$0        | \$0        | \$0        | \$7,058,355        | 0        | Annualizes funding from the Department of Children and Family Services (DCFS) and Louisiana Department of Health (LDH) for the transfer the family and support workforce development programs for the implementation of a "One Door" service delivery system in accordance with Act 478 of the 2025 Regular Legislative Session. |
| <b>\$101,540</b> | <b>\$6,956,815</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$7,058,355</b> | <b>0</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                     |

474 - Workforce Support and Training

Other Technical Adjustments

| GEN. FUND   | I.A.T. | SELF-GEN. | STAT. DED.  | FEDERAL | TOTAL       | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                     |
|-------------|--------|-----------|-------------|---------|-------------|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$3,000,000 | \$0    | \$0       | \$0         | \$0     | \$3,000,000 | 2    | Provides funding and two (2) authorized T.O. positions for the transfer of the Louisiana Science, Technology, Engineering, and Mathematics (LaSTEM) program from the Board of Regents to Louisiana Works, in accordance with Act 433 of the 2026 Regular Legislative Session.                                                                                   |
| \$0         | \$0    | \$0       | \$1,000,000 | \$0     | \$1,000,000 | 0    | Transfers Statutory Dedications out of the Louisiana Cybersecurity Talent Initiative Fund and the Louisiana Education Management Council from the Board of Regents to Louisiana Works for the expansion of cybersecurity programs within pubic postsecondary education institutions, in accordance with Act 772 of the 2026 Regular Session of the Legislature. |
| \$3,000,000 | \$0    | \$0       | \$1,000,000 | \$0     | \$4,000,000 | 2    | Total                                                                                                                                                                                                                                                                                                                                                           |

# STATE OF LOUISIANA

## Adjustments Report - Program

### Enacted

## 4741 - Office of the Secretary

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.    | FEDERAL       | TOTAL         | T.O.     | DESCRIPTION                                |
|------------|------------|------------|---------------|---------------|---------------|----------|--------------------------------------------|
| \$53,927   | \$0        | \$0        | \$2,624,622   | \$2,226,016   | \$4,904,565   | 25       | Existing Operating Budget as of 12/01/2025 |
| \$2,731    | \$0        | \$0        | (\$249,916)   | \$90,817      | (\$156,368)   | 0        | Statewide Adjustments                      |
| \$0        | \$0        | \$0        | \$0           | (\$215,755)   | (\$215,755)   | (2)      | Other Adjustments                          |
| \$15,486   | \$4,626    | \$0        | \$0           | \$0           | \$20,112      | 0        | Other Annualizations                       |
| (\$72,144) | (\$4,626)  | \$0        | (\$2,374,706) | (\$2,101,078) | (\$4,552,554) | (23)     | Other Technical Adjustments                |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>    | <b>\$0</b>    | <b>\$0</b>    | <b>0</b> | <b>Total</b>                               |

## Statewide Adjustments

| GEN. FUND      | I.A.T.     | SELF-GEN.  | STAT. DED.         | FEDERAL         | TOTAL              | T.O.     | DESCRIPTION                                          |
|----------------|------------|------------|--------------------|-----------------|--------------------|----------|------------------------------------------------------|
| \$239          | \$0        | \$0        | \$5,511            | \$7,942         | \$13,692           | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0            | \$0        | \$0        | (\$312,938)        | \$0             | (\$312,938)        | 0        | Legislative Auditor Fees                             |
| \$860          | \$0        | \$0        | \$19,857           | \$28,615        | \$49,332           | 0        | Market Rate Classified                               |
| \$993          | \$0        | \$0        | \$22,900           | \$33,000        | \$56,893           | 0        | Related Benefits Base Adjustment                     |
| (\$568)        | \$0        | \$0        | (\$13,097)         | (\$18,874)      | (\$32,539)         | 0        | Retirement Rate Adjustment                           |
| \$1,207        | \$0        | \$0        | \$27,851           | \$40,134        | \$69,192           | 0        | Salary Base Adjustment                               |
| <b>\$2,731</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$249,916)</b> | <b>\$90,817</b> | <b>(\$156,368)</b> | <b>0</b> | <b>Total</b>                                         |

## Other Adjustments

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED. | FEDERAL            | TOTAL              | T.O.       | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                              |
|------------|------------|------------|------------|--------------------|--------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0        | \$0        | \$0        | \$0        | (\$215,755)        | (\$215,755)        | (2)        | Reduces 36 vacant authorized T.O. positions and associated funding to the department through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3). |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$215,755)</b> | <b>(\$215,755)</b> | <b>(2)</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                             |

4741 - Office of the Secretary

Other Annualizations

| GEN. FUND | I.A.T.  | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL    | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                      |
|-----------|---------|-----------|------------|---------|----------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |         |           |            |         |          |      | Annualizes funding from the Department of Children and Family Services (DCFS) and Louisiana Department of Health (LDH) for the transfer the family and support workforce development programs for the implementation of a "One Door" service delivery system in accordance with Act 478 of the 2025 Regular Legislative Session. |
| \$15,486  | \$4,626 | \$0       | \$0        | \$0     | \$20,112 | 0    |                                                                                                                                                                                                                                                                                                                                  |
| \$15,486  | \$4,626 | \$0       | \$0        | \$0     | \$20,112 | 0    | Total                                                                                                                                                                                                                                                                                                                            |

Other Technical Adjustments

| GEN. FUND  | I.A.T.    | SELF-GEN. | STAT. DED.    | FEDERAL       | TOTAL         | T.O. | DESCRIPTION                                                                                                                                                        |
|------------|-----------|-----------|---------------|---------------|---------------|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            |           |           |               |               |               |      | Eliminates the Office of the Secretary and transfers authorized T.O. positions and funding in the Office of the Secretary to the Office of Management and Finance. |
| (\$72,144) | (\$4,626) | \$0       | (\$2,374,706) | (\$2,101,078) | (\$4,552,554) | (23) |                                                                                                                                                                    |
| (\$72,144) | (\$4,626) | \$0       | (\$2,374,706) | (\$2,101,078) | (\$4,552,554) | (23) | Total                                                                                                                                                              |

# STATE OF LOUISIANA

## Adjustments Report - Program

### Enacted

## 4742 - Office of Workers Compensation Administration

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.          | FEDERAL            | TOTAL               | T.O.       | DESCRIPTION                                |
|------------|------------|------------|---------------------|--------------------|---------------------|------------|--------------------------------------------|
| \$0        | \$0        | \$0        | \$15,268,140        | \$977,532          | \$16,245,672        | 125        | Existing Operating Budget as of 12/01/2025 |
| \$0        | \$0        | \$0        | \$756,524           | \$53,430           | \$809,954           | 0          | Statewide Adjustments                      |
| \$0        | \$0        | \$0        | (\$852,222)         | \$0                | (\$852,222)         | (7)        | Other Adjustments                          |
| \$0        | \$0        | \$0        | \$643,143           | \$0                | \$643,143           | 3          | New and Expanded                           |
| \$0        | \$0        | \$0        | \$60,166,219        | \$0                | \$60,166,219        | 11         | Other Technical Adjustments                |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$75,981,804</b> | <b>\$1,030,962</b> | <b>\$77,012,766</b> | <b>132</b> | <b>Total</b>                               |

## Statewide Adjustments

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.       | FEDERAL         | TOTAL            | T.O.     | DESCRIPTION                                          |
|------------|------------|------------|------------------|-----------------|------------------|----------|------------------------------------------------------|
| \$0        | \$0        | \$0        | \$52,306         | \$3,694         | \$56,000         | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0        | \$0        | \$0        | \$256,913        | \$18,145        | \$275,058        | 0        | Market Rate Classified                               |
| \$0        | \$0        | \$0        | \$285,661        | \$20,175        | \$305,836        | 0        | Related Benefits Base Adjustment                     |
| \$0        | \$0        | \$0        | (\$110,165)      | (\$7,781)       | (\$117,946)      | 0        | Retirement Rate Adjustment                           |
| \$0        | \$0        | \$0        | \$271,809        | \$19,197        | \$291,006        | 0        | Salary Base Adjustment                               |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$756,524</b> | <b>\$53,430</b> | <b>\$809,954</b> | <b>0</b> | <b>Total</b>                                         |

## Other Adjustments

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.         | FEDERAL    | TOTAL              | T.O.       | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                              |
|------------|------------|------------|--------------------|------------|--------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0        | \$0        | \$0        | (\$852,222)        | \$0        | (\$852,222)        | (7)        | Reduces 36 vacant authorized T.O. positions and associated funding to the department through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3). |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$852,222)</b> | <b>\$0</b> | <b>(\$852,222)</b> | <b>(7)</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                             |

# STATE OF LOUISIANA

## Adjustments Report - Program

### Enacted

## 4742 - Office of Workers Compensation Administration

### New and Expanded

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.       | FEDERAL    | TOTAL            | T.O.     | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                  |
|------------|------------|------------|------------------|------------|------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            |            |            |                  |            |                  |          | Provides funding and three (3) authorized T.O. positions to create and maintain an All Workers' Compensation Medical Claims Database to store workers' compensation medical payment data and to establish and implement a reimbursement schedule for medical and pharmacy claims, in accordance with Act 766 of the 2026 Regular Session of the Legislature. |
| \$0        | \$0        | \$0        | \$643,143        | \$0        | \$643,143        | 3        |                                                                                                                                                                                                                                                                                                                                                              |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$643,143</b> | <b>\$0</b> | <b>\$643,143</b> | <b>3</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                 |

### Other Technical Adjustments

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.          | FEDERAL    | TOTAL               | T.O.      | DESCRIPTION                                                                                                                                                                                                                                                              |
|------------|------------|------------|---------------------|------------|---------------------|-----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0        | \$0        | \$0        | \$59,631,219        | \$0        | \$59,631,219        | 11        | Eliminates the Office of the 2nd Injury Board and transfers authorized T.O. positions and funding in the Office of the 2nd Injury Board to the Office of Workers' Compensation Administration.                                                                           |
| \$0        | \$0        | \$0        | \$535,000           | \$0        | \$535,000           | 0         | Transfers Statutory Dedications out of the Workers' Compensation Second Injury Fund from the Office of Workforce Development to the Office of Workers' Compensation Administration in accordance with R.S. 23:1377. Funding will be used to offset rising medical costs. |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$60,166,219</b> | <b>\$0</b> | <b>\$60,166,219</b> | <b>11</b> | <b>Total</b>                                                                                                                                                                                                                                                             |

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

### 4743 - Office of Unemployment Insurance Administration

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.         | FEDERAL             | TOTAL               | T.O.       | DESCRIPTION                                |
|------------|------------|------------|--------------------|---------------------|---------------------|------------|--------------------------------------------|
| \$0        | \$0        | \$0        | \$4,340,031        | \$27,951,461        | \$32,291,492        | 232        | Existing Operating Budget as of 12/01/2025 |
| \$0        | \$0        | \$0        | \$8,843            | \$1,003,419         | \$1,012,262         | 0          | Statewide Adjustments                      |
| \$0        | \$0        | \$0        | \$0                | (\$3,071,169)       | (\$3,071,169)       | (7)        | Other Adjustments                          |
| \$0        | \$0        | \$0        | \$0                | (\$639,022)         | (\$639,022)         | (6)        | Other Technical Adjustments                |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$4,348,874</b> | <b>\$25,244,689</b> | <b>\$29,593,563</b> | <b>219</b> | <b>Total</b>                               |

#### Statewide Adjustments

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.     | FEDERAL            | TOTAL              | T.O.     | DESCRIPTION                                          |
|------------|------------|------------|----------------|--------------------|--------------------|----------|------------------------------------------------------|
| \$0        | \$0        | \$0        | \$0            | \$98,871           | \$98,871           | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0        | \$0        | \$0        | \$0            | \$546,141          | \$546,141          | 0        | Market Rate Classified                               |
| \$0        | \$0        | \$0        | \$16,221       | \$374,666          | \$390,887          | 0        | Related Benefits Base Adjustment                     |
| \$0        | \$0        | \$0        | \$0            | (\$182,551)        | (\$182,551)        | 0        | Retirement Rate Adjustment                           |
| \$0        | \$0        | \$0        | (\$7,378)      | \$166,292          | \$158,914          | 0        | Salary Base Adjustment                               |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$8,843</b> | <b>\$1,003,419</b> | <b>\$1,012,262</b> | <b>0</b> | <b>Total</b>                                         |

#### Other Adjustments

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED. | FEDERAL              | TOTAL                | T.O.       | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                              |
|------------|------------|------------|------------|----------------------|----------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0        | \$0        | \$0        | \$0        | (\$2,486,075)        | (\$2,486,075)        | 0          | Decreases Federal Funds due to reduction of funding to the Unemployment Insurance (UI) program through the U.S. Department of Labor.                                                                                                                                                                                                                                                                     |
| \$0        | \$0        | \$0        | \$0        | (\$585,094)          | (\$585,094)          | (7)        | Reduces 36 vacant authorized T.O. positions and associated funding to the department through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3). |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$3,071,169)</b> | <b>(\$3,071,169)</b> | <b>(7)</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                             |

4743 - Office of Unemployment Insurance Administration

Other Technical Adjustments

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED. | FEDERAL     | TOTAL       | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                     |
|-----------|--------|-----------|------------|-------------|-------------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |        |           |            |             |             |      | Transfers 14 authorized T.O. positions, one (1) non-T.O position, and associated funding to the Office of Management and Finance to consolidate the technology and innovation unit: Office of Unemployment Insurance Administration (6) and Office of Workforce Development (8 and 1 non-T.O.). |
| \$0       | \$0    | \$0       | \$0        | (\$639,022) | (\$639,022) | (6)  |                                                                                                                                                                                                                                                                                                 |
| \$0       | \$0    | \$0       | \$0        | (\$639,022) | (\$639,022) | (6)  | Total                                                                                                                                                                                                                                                                                           |

# STATE OF LOUISIANA

## Adjustments Report - Program

### Enacted

## 4744 - Office of Workforce Development

| GEN. FUND           | I.A.T.              | SELF-GEN.       | STAT. DED.         | FEDERAL              | TOTAL                | T.O.       | DESCRIPTION                                |
|---------------------|---------------------|-----------------|--------------------|----------------------|----------------------|------------|--------------------------------------------|
| \$20,361,773        | \$29,469,419        | \$72,219        | \$31,441,110       | \$120,710,873        | \$202,055,394        | 512        | Existing Operating Budget as of 12/01/2025 |
| \$1,834             | \$373,075           | \$0             | \$182,264          | \$1,987,369          | \$2,544,542          | 0          | Statewide Adjustments                      |
| \$2,000,000         | (\$394,214)         | \$0             | \$0                | \$5,924,213          | \$7,529,999          | (17)       | Other Adjustments                          |
| \$12,316            | \$6,920,587         | \$0             | \$0                | \$0                  | \$6,932,903          | 0          | Other Annualizations                       |
| \$0                 | (\$76,767)          | \$0             | (\$24,876,385)     | (\$8,992,742)        | (\$33,945,894)       | (45)       | Other Technical Adjustments                |
| <b>\$22,375,923</b> | <b>\$36,292,100</b> | <b>\$72,219</b> | <b>\$6,746,989</b> | <b>\$119,629,713</b> | <b>\$185,116,944</b> | <b>450</b> | <b>Total</b>                               |

## Statewide Adjustments

| GEN. FUND      | I.A.T.           | SELF-GEN.  | STAT. DED.       | FEDERAL            | TOTAL              | T.O.     | DESCRIPTION                                                                                       |
|----------------|------------------|------------|------------------|--------------------|--------------------|----------|---------------------------------------------------------------------------------------------------|
| \$0            | \$0              | \$0        | \$0              | \$196,904          | \$196,904          | 0        | Administrative Law Judges                                                                         |
| \$273          | \$35,805         | \$0        | \$17,493         | \$171,837          | \$225,408          | 0        | Group Insurance Rate Adjustment for Active Employees                                              |
| \$1,450        | \$190,106        | \$0        | \$92,875         | \$912,360          | \$1,196,791        | 0        | Market Rate Classified                                                                            |
| (\$1,012)      | \$0              | \$0        | \$0              | \$0                | (\$1,012)          | 0        | Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session |
| \$645          | \$84,498         | \$0        | \$41,281         | \$405,522          | \$531,946          | 0        | Related Benefits Base Adjustment                                                                  |
| (\$520)        | (\$68,114)       | \$0        | (\$33,277)       | (\$326,891)        | (\$428,802)        | 0        | Retirement Rate Adjustment                                                                        |
| \$998          | \$130,780        | \$0        | \$63,892         | \$627,637          | \$823,307          | 0        | Salary Base Adjustment                                                                            |
| <b>\$1,834</b> | <b>\$373,075</b> | <b>\$0</b> | <b>\$182,264</b> | <b>\$1,987,369</b> | <b>\$2,544,542</b> | <b>0</b> | <b>Total</b>                                                                                      |

## Non-Recurring Other

# STATE OF LOUISIANA

## Adjustments Report - Program

### Enacted

## 4744 - Office of Workforce Development

### Other Adjustments

| GEN. FUND          | I.A.T.             | SELF-GEN.  | STAT. DED. | FEDERAL            | TOTAL              | T.O.        | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------|--------------------|------------|------------|--------------------|--------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$2,000,000        | \$0                | \$0        | \$0        | \$7,380,000        | \$9,380,000        | 0           | Increases funding to the Office of Workforce and Development for the Louisiana Rehabilitation Services (LRS) to provide vocational rehabilitation services to eligible individuals. Total funding for LRS in FY 2026-2027 is \$65.71 million, of which \$14 million in State General Fund (Direct) is utilized as matching funds to draw down \$51.71 million in Federal Funds.                          |
| \$0                | \$0                | \$0        | \$0        | (\$196,904)        | (\$196,904)        | 0           | Realigns funding for adjudication services provided by Division of Administrative Law (DAL). Louisiana Works historically contracted with third-party contractor for services to the Louisiana Rehabilitation Services (LRS) program, but DAL will begin providing these services.                                                                                                                       |
| \$0                | (\$394,214)        | \$0        | \$0        | (\$1,258,883)      | (\$1,653,097)      | (17)        | Reduces 36 vacant authorized T.O. positions and associated funding to the department through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3). |
| <b>\$2,000,000</b> | <b>(\$394,214)</b> | <b>\$0</b> | <b>\$0</b> | <b>\$5,924,213</b> | <b>\$7,529,999</b> | <b>(17)</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                             |

### New and Expanded

### Other Annualizations

| GEN. FUND       | I.A.T.             | SELF-GEN.  | STAT. DED. | FEDERAL    | TOTAL              | T.O.     | DESCRIPTION                                                                                                                                                                                                                                                                                                                      |
|-----------------|--------------------|------------|------------|------------|--------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$12,316        | \$6,920,587        | \$0        | \$0        | \$0        | \$6,932,903        | 0        | Annualizes funding from the Department of Children and Family Services (DCFS) and Louisiana Department of Health (LDH) for the transfer the family and support workforce development programs for the implementation of a "One Door" service delivery system in accordance with Act 478 of the 2025 Regular Legislative Session. |
| <b>\$12,316</b> | <b>\$6,920,587</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$6,932,903</b> | <b>0</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                     |

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

## 4744 - Office of Workforce Development

### Other Technical Adjustments

| GEN. FUND  | I.A.T.            | SELF-GEN.  | STAT. DED.            | FEDERAL              | TOTAL                 | T.O.        | DESCRIPTION                                                                                                                                                                                                                                                                                     |
|------------|-------------------|------------|-----------------------|----------------------|-----------------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0        | (\$76,767)        | \$0        | \$0                   | (\$937,989)          | (\$1,014,756)         | (8)         | Transfers 14 authorized T.O. positions, one (1) non-T.O position, and associated funding to the Office of Management and Finance to consolidate the technology and innovation unit: Office of Unemployment Insurance Administration (6) and Office of Workforce Development (8 and 1 non-T.O.). |
| \$0        | \$0               | \$0        | (\$24,341,385)        | (\$7,116,020)        | (\$31,457,405)        | (28)        | Transfers 28 authorized T.O. positions and funding from the Office of Workforce Development to the Office of Business Workforce Solutions in accordance with Act 856 of the 2026 Regular Session of the Legislature.                                                                            |
| \$0        | \$0               | \$0        | \$0                   | (\$938,733)          | (\$938,733)           | (9)         | Transfers nine (9) authorized T.O. positions and associated funding from the Office of Workforce Development to the Office of Management and Finance to consolidate the fiscal and monitoring unit.                                                                                             |
| \$0        | \$0               | \$0        | (\$535,000)           | \$0                  | (\$535,000)           | 0           | Transfers Statutory Dedications out of the Workers' Compensation Second Injury Fund from the Office of Workforce Development to the Office of Workers' Compensation Administration in accordance with R.S. 23:1377. Funding will be used to offset rising medical costs.                        |
| <b>\$0</b> | <b>(\$76,767)</b> | <b>\$0</b> | <b>(\$24,876,385)</b> | <b>(\$8,992,742)</b> | <b>(\$33,945,894)</b> | <b>(45)</b> | <b>Total</b>                                                                                                                                                                                                                                                                                    |

# STATE OF LOUISIANA

## Adjustments Report - Program Enacted

### 4745 - Office of the 2nd Injury Board

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.     | FEDERAL    | TOTAL          | T.O.     | DESCRIPTION                                |
|------------|------------|------------|----------------|------------|----------------|----------|--------------------------------------------|
| \$0        | \$0        | \$0        | \$59,559,722   | \$0        | \$59,559,722   | 11       | Existing Operating Budget as of 12/01/2025 |
| \$0        | \$0        | \$0        | \$71,497       | \$0        | \$71,497       | 0        | Statewide Adjustments                      |
| \$0        | \$0        | \$0        | (\$59,631,219) | \$0        | (\$59,631,219) | (11)     | Other Technical Adjustments                |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b>     | <b>\$0</b> | <b>\$0</b>     | <b>0</b> | <b>Total</b>                               |

### Statewide Adjustments

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.      | FEDERAL    | TOTAL           | T.O.     | DESCRIPTION                                          |
|------------|------------|------------|-----------------|------------|-----------------|----------|------------------------------------------------------|
| \$0        | \$0        | \$0        | \$5,386         | \$0        | \$5,386         | 0        | Group Insurance Rate Adjustment for Active Employees |
| \$0        | \$0        | \$0        | \$22,098        | \$0        | \$22,098        | 0        | Market Rate Classified                               |
| \$0        | \$0        | \$0        | \$31,065        | \$0        | \$31,065        | 0        | Related Benefits Base Adjustment                     |
| \$0        | \$0        | \$0        | (\$10,431)      | \$0        | (\$10,431)      | 0        | Retirement Rate Adjustment                           |
| \$0        | \$0        | \$0        | \$23,379        | \$0        | \$23,379        | 0        | Salary Base Adjustment                               |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$71,497</b> | <b>\$0</b> | <b>\$71,497</b> | <b>0</b> | <b>Total</b>                                         |

### Other Technical Adjustments

| GEN. FUND  | I.A.T.     | SELF-GEN.  | STAT. DED.            | FEDERAL    | TOTAL                 | T.O.        | DESCRIPTION                                                                                                                                                                                    |
|------------|------------|------------|-----------------------|------------|-----------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$0        | \$0        | \$0        | (\$59,631,219)        | \$0        | (\$59,631,219)        | (11)        | Eliminates the Office of the 2nd Injury Board and transfers authorized T.O. positions and funding in the Office of the 2nd Injury Board to the Office of Workers' Compensation Administration. |
| <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>(\$59,631,219)</b> | <b>\$0</b> | <b>(\$59,631,219)</b> | <b>(11)</b> | <b>Total</b>                                                                                                                                                                                   |

# STATE OF LOUISIANA

## Adjustments Report - Program Enacted

### 4747 - Office of Management and Finance

| GEN. FUND          | I.A.T.           | SELF-GEN.  | STAT. DED.         | FEDERAL             | TOTAL               | T.O.       | DESCRIPTION                                |
|--------------------|------------------|------------|--------------------|---------------------|---------------------|------------|--------------------------------------------|
| \$265,035          | \$59,714         | \$0        | \$3,973,641        | \$27,686,012        | \$31,984,402        | 70         | Existing Operating Budget as of 12/01/2025 |
| \$58,535           | \$13,558         | \$0        | \$159,363          | \$419,349           | \$650,805           | 0          | Statewide Adjustments                      |
| \$0                | \$0              | \$0        | \$0                | (\$311,764)         | (\$311,764)         | (3)        | Other Adjustments                          |
| \$73,738           | \$31,602         | \$0        | \$0                | \$0                 | \$105,340           | 0          | Other Annualizations                       |
| \$3,072,144        | \$81,393         | \$0        | \$3,374,706        | \$4,616,822         | \$11,145,065        | 48         | Other Technical Adjustments                |
| <b>\$3,469,452</b> | <b>\$186,267</b> | <b>\$0</b> | <b>\$7,507,710</b> | <b>\$32,410,419</b> | <b>\$43,573,848</b> | <b>115</b> | <b>Total</b>                               |

### Statewide Adjustments

| GEN. FUND       | I.A.T.          | SELF-GEN.  | STAT. DED.       | FEDERAL          | TOTAL            | T.O.     | DESCRIPTION                                                                                       |
|-----------------|-----------------|------------|------------------|------------------|------------------|----------|---------------------------------------------------------------------------------------------------|
| \$0             | \$0             | \$0        | \$3,648          | \$8,120          | \$11,768         | 0        | Capitol Police                                                                                    |
| \$0             | \$0             | \$0        | \$14,467         | \$32,202         | \$46,669         | 0        | Civil Service Fees                                                                                |
| \$1,513         | \$338           | \$0        | \$4,051          | \$30,601         | \$36,503         | 0        | Group Insurance Rate Adjustment for Active Employees                                              |
| \$17,394        | \$3,885         | \$0        | \$46,583         | \$351,840        | \$419,702        | 0        | Group Insurance Rate Adjustment for Retirees                                                      |
| \$0             | \$0             | \$0        | \$21,322         | \$47,459         | \$68,781         | 0        | Maintenance in State-Owned Buildings                                                              |
| \$7,409         | \$1,655         | \$0        | \$19,842         | \$149,867        | \$178,773        | 0        | Market Rate Classified                                                                            |
| \$0             | \$0             | \$0        | (\$2,187)        | (\$4,876)        | (\$7,063)        | 0        | Office of State Procurement                                                                       |
| \$0             | \$0             | \$0        | (\$53,843)       | (\$921,271)      | (\$975,114)      | 0        | Office of Technology Services (OTS)                                                               |
| (\$2,173)       | \$0             | \$0        | \$0              | \$0              | (\$2,173)        | 0        | Reduction in accordance with Preamble Section 19 in Act 3 of the 2026 Regular Legislative Session |
| \$12,488        | \$2,789         | \$0        | \$33,443         | \$252,592        | \$301,312        | 0        | Related Benefits Base Adjustment                                                                  |
| \$0             | \$0             | \$0        | (\$4,985)        | (\$11,098)       | (\$16,083)       | 0        | Rent in State-Owned Buildings                                                                     |
| (\$2,835)       | (\$633)         | \$0        | (\$7,592)        | (\$57,342)       | (\$68,402)       | 0        | Retirement Rate Adjustment                                                                        |
| \$0             | \$0             | \$0        | \$20,035         | \$44,597         | \$64,632         | 0        | Risk Management                                                                                   |
| \$24,739        | \$5,524         | \$0        | \$66,248         | \$500,370        | \$596,881        | 0        | Salary Base Adjustment                                                                            |
| \$0             | \$0             | \$0        | (\$2,295)        | (\$5,105)        | (\$7,400)        | 0        | State Treasury Fees                                                                               |
| \$0             | \$0             | \$0        | \$626            | \$1,393          | \$2,019          | 0        | UPS Fees                                                                                          |
| <b>\$58,535</b> | <b>\$13,558</b> | <b>\$0</b> | <b>\$159,363</b> | <b>\$419,349</b> | <b>\$650,805</b> | <b>0</b> | <b>Total</b>                                                                                      |

4747 - Office of Management and Finance

Other Adjustments

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED. | FEDERAL     | TOTAL       | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------|--------|-----------|------------|-------------|-------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |        |           |            |             |             |      | Reduces 36 vacant authorized T.O. positions and associated funding to the department through natural attrition in accordance with Act 478 of the 2025 Regular Legislative Session: Office of the Secretary (2), Office of Workers' Compensation Administration (7), Office of Unemployment Insurance Administration (7), Office of Workforce Development (17), and Office of Management and Finance (3). |
| \$0       | \$0    | \$0       | \$0        | (\$311,764) | (\$311,764) | (3)  |                                                                                                                                                                                                                                                                                                                                                                                                          |
| \$0       | \$0    | \$0       | \$0        | (\$311,764) | (\$311,764) | (3)  | Total                                                                                                                                                                                                                                                                                                                                                                                                    |

Other Annualizations

| GEN. FUND | I.A.T.   | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL     | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                                      |
|-----------|----------|-----------|------------|---------|-----------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |          |           |            |         |           |      | Annualizes funding from the Department of Children and Family Services (DCFS) and Louisiana Department of Health (LDH) for the transfer the family and support workforce development programs for the implementation of a "One Door" service delivery system in accordance with Act 478 of the 2025 Regular Legislative Session. |
| \$73,738  | \$31,602 | \$0       | \$0        | \$0     | \$105,340 | 0    |                                                                                                                                                                                                                                                                                                                                  |
| \$73,738  | \$31,602 | \$0       | \$0        | \$0     | \$105,340 | 0    | Total                                                                                                                                                                                                                                                                                                                            |

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

**4747 - Office of Management and Finance****Other Technical Adjustments**

| GEN. FUND          | I.A.T.          | SELF-GEN.  | STAT. DED.         | FEDERAL            | TOTAL               | T.O.      | DESCRIPTION                                                                                                                                                                                                                                                                                                                                                      |
|--------------------|-----------------|------------|--------------------|--------------------|---------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| \$72,144           | \$4,626         | \$0        | \$2,374,706        | \$2,101,078        | \$4,552,554         | 23        | Eliminates the Office of the Secretary and transfers authorized T.O. positions and funding in the Office of the Secretary to the Office of Management and Finance.                                                                                                                                                                                               |
| \$3,000,000        | \$0             | \$0        | \$0                | \$0                | \$3,000,000         | 2         | Provides funding and two (2) authorized T.O. positions for the transfer of the Louisiana Science, Technology, Engineering, and Mathematics (LaSTEM) program from the Board of Regents to Louisiana Works, in accordance with Act 433 of the 2026 Regular Legislative Session.                                                                                    |
| \$0                | \$76,767        | \$0        | \$0                | \$1,577,011        | \$1,653,778         | 14        | Transfers 14 authorized T.O. positions, one (1) non-T.O position, and associated funding to the Office of Management and Finance to consolidate the technology and innovation unit: Office of Unemployment Insurance Administration (6) and Office of Workforce Development (8 and 1 non-T.O.).                                                                  |
| \$0                | \$0             | \$0        | \$0                | \$938,733          | \$938,733           | 9         | Transfers nine (9) authorized T.O. positions and associated funding from the Office of Workforce Development to the Office of Management and Finance to consolidate the fiscal and monitoring unit.                                                                                                                                                              |
| \$0                | \$0             | \$0        | \$1,000,000        | \$0                | \$1,000,000         | 0         | Transfers Statutory Dedications out of the Louisiana Cybersecurity Talent Initiative Fund and the Louisiana Education Management Council from the Board of Regents to Louisiana Works for the expansion of cybersecurity programs within public postsecondary education institutions, in accordance with Act 772 of the 2026 Regular Session of the Legislature. |
| <b>\$3,072,144</b> | <b>\$81,393</b> | <b>\$0</b> | <b>\$3,374,706</b> | <b>\$4,616,822</b> | <b>\$11,145,065</b> | <b>48</b> | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                     |

4748 - Office of Occupational Information Services

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL | T.O. | DESCRIPTION                                |
|-----------|--------|-----------|------------|---------|-------|------|--------------------------------------------|
| \$0       | \$0    | \$0       | \$0        | \$0     | \$0   | 0    | Existing Operating Budget as of 12/01/2025 |
| \$0       | \$0    | \$0       | \$0        | \$0     | \$0   | 0    | Total                                      |

Statewide Adjustments

474B - Office of Business Workforce Solutions

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED.   | FEDERAL     | TOTAL        | T.O. | DESCRIPTION                 |
|-----------|--------|-----------|--------------|-------------|--------------|------|-----------------------------|
| \$0       | \$0    | \$0       | \$0          | \$0         | \$0          | 2    | New and Expanded            |
| \$0       | \$0    | \$0       | \$24,341,385 | \$7,116,020 | \$31,457,405 | 28   | Other Technical Adjustments |
| \$0       | \$0    | \$0       | \$24,341,385 | \$7,116,020 | \$31,457,405 | 30   | Total                       |

Statewide Adjustments

New and Expanded

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED. | FEDERAL | TOTAL | T.O. | DESCRIPTION                                                                                                                                                                                                                                                                                                       |
|-----------|--------|-----------|------------|---------|-------|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |        |           |            |         |       |      | Creates the Office of Business Workforce Solutions and provides for two (2) authorized positions, in accordance with Act 856 of the 2026 Regular Legislative Session. This program will serve as a business-facing function that delivers coordinated, responsive workforce solutions tailored to employer needs. |
| \$0       | \$0    | \$0       | \$0        | \$0     | \$0   | 2    |                                                                                                                                                                                                                                                                                                                   |
| \$0       | \$0    | \$0       | \$0        | \$0     | \$0   | 2    | Total                                                                                                                                                                                                                                                                                                             |

Other Technical Adjustments

| GEN. FUND | I.A.T. | SELF-GEN. | STAT. DED.   | FEDERAL     | TOTAL        | T.O. | DESCRIPTION                                                                                                                                                                                                          |
|-----------|--------|-----------|--------------|-------------|--------------|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           |        |           |              |             |              |      | Transfers 28 authorized T.O. positions and funding from the Office of Workforce Development to the Office of Business Workforce Solutions in accordance with Act 856 of the 2026 Regular Session of the Legislature. |
| \$0       | \$0    | \$0       | \$24,341,385 | \$7,116,020 | \$31,457,405 | 28   |                                                                                                                                                                                                                      |
| \$0       | \$0    | \$0       | \$24,341,385 | \$7,116,020 | \$31,457,405 | 28   | Total                                                                                                                                                                                                                |

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$45,482,233            | \$52,198,981         | \$57,026,895          | \$62,408,971              | \$60,399,058         | \$3,372,163                              |
| Other Compensation                        | \$2,146,878             | \$2,783,539          | \$2,829,778           | \$2,846,813               | \$2,846,813          | \$17,035                                 |
| Related Benefits                          | \$30,265,923            | \$32,556,803         | \$34,879,997          | \$37,899,005              | \$36,897,695         | \$2,017,698                              |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$77,895,034</b>     | <b>\$87,539,323</b>  | <b>\$94,736,670</b>   | <b>\$103,154,789</b>      | <b>\$100,143,566</b> | <b>\$5,406,896</b>                       |
| Travel                                    | \$737,778               | \$940,165            | \$962,983             | \$994,371                 | \$979,983            | \$17,000                                 |
| Operating Services                        | \$5,905,025             | \$11,819,084         | \$11,733,084          | \$12,055,573              | \$11,736,734         | \$3,650                                  |
| Supplies                                  | \$384,683               | \$881,734            | \$891,593             | \$921,521                 | \$900,093            | \$8,500                                  |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$7,027,486</b>      | <b>\$13,640,983</b>  | <b>\$13,587,660</b>   | <b>\$13,971,465</b>       | <b>\$13,616,810</b>  | <b>\$29,150</b>                          |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$1,027,879</b>      | <b>\$4,410,410</b>   | <b>\$13,733,168</b>   | <b>\$16,848,394</b>       | <b>\$16,479,137</b>  | <b>\$2,745,969</b>                       |
| Other Charges                             | \$179,690,918           | \$194,242,324        | \$201,331,716         | \$199,726,289             | \$212,824,289        | \$11,492,573                             |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$17,790,332            | \$19,008,387         | \$23,652,033          | \$23,400,157              | \$23,690,724         | \$38,691                                 |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$197,481,250</b>    | <b>\$213,250,711</b> | <b>\$224,983,749</b>  | <b>\$223,126,446</b>      | <b>\$236,515,013</b> | <b>\$11,531,264</b>                      |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$283,431,649</b>    | <b>\$318,841,427</b> | <b>\$347,041,247</b>  | <b>\$357,101,094</b>      | <b>\$366,754,526</b> | <b>\$19,713,279</b>                      |
| Classified                                | 861                     | 856                  | 963                   | 963                       | 931                  | (32)                                     |
| Unclassified                              | 12                      | 12                   | 12                    | 12                        | 15                   | 3                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>873</b>              | <b>868</b>           | <b>975</b>            | <b>975</b>                | <b>946</b>           | <b>(29)</b>                              |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>141</b>              | <b>141</b>           | <b>142</b>            | <b>142</b>                | <b>142</b>           | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>1,014</b>            | <b>1,009</b>         | <b>1,117</b>          | <b>1,117</b>              | <b>1,088</b>         | <b>(29)</b>                              |

# STATE OF LOUISIANA

## Line Item Expenditure Summary - Agency

### Enacted

## 474 - Workforce Support and Training

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$45,482,233            | \$52,198,981         | \$57,026,895          | \$62,408,971              | \$60,399,058         | \$3,372,163                              |
| Other Compensation                        | \$2,146,878             | \$2,783,539          | \$2,829,778           | \$2,846,813               | \$2,846,813          | \$17,035                                 |
| Related Benefits                          | \$30,265,923            | \$32,556,803         | \$34,879,997          | \$37,899,005              | \$36,897,695         | \$2,017,698                              |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$77,895,034</b>     | <b>\$87,539,323</b>  | <b>\$94,736,670</b>   | <b>\$103,154,789</b>      | <b>\$100,143,566</b> | <b>\$5,406,896</b>                       |
| Travel                                    | \$737,778               | \$940,165            | \$962,983             | \$994,371                 | \$979,983            | \$17,000                                 |
| Operating Services                        | \$5,905,025             | \$11,819,084         | \$11,733,084          | \$12,055,573              | \$11,736,734         | \$3,650                                  |
| Supplies                                  | \$384,683               | \$881,734            | \$891,593             | \$921,521                 | \$900,093            | \$8,500                                  |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$7,027,486</b>      | <b>\$13,640,983</b>  | <b>\$13,587,660</b>   | <b>\$13,971,465</b>       | <b>\$13,616,810</b>  | <b>\$29,150</b>                          |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$1,027,879</b>      | <b>\$4,410,410</b>   | <b>\$13,733,168</b>   | <b>\$16,848,394</b>       | <b>\$16,479,137</b>  | <b>\$2,745,969</b>                       |
| Other Charges                             | \$179,690,918           | \$194,242,324        | \$201,331,716         | \$199,726,289             | \$212,824,289        | \$11,492,573                             |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$17,790,332            | \$19,008,387         | \$23,652,033          | \$23,400,157              | \$23,690,724         | \$38,691                                 |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$197,481,250</b>    | <b>\$213,250,711</b> | <b>\$224,983,749</b>  | <b>\$223,126,446</b>      | <b>\$236,515,013</b> | <b>\$11,531,264</b>                      |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$283,431,649</b>    | <b>\$318,841,427</b> | <b>\$347,041,247</b>  | <b>\$357,101,094</b>      | <b>\$366,754,526</b> | <b>\$19,713,279</b>                      |
| Classified                                | 861                     | 856                  | 963                   | 963                       | 931                  | (32)                                     |
| Unclassified                              | 12                      | 12                   | 12                    | 12                        | 15                   | 3                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>873</b>              | <b>868</b>           | <b>975</b>            | <b>975</b>                | <b>946</b>           | <b>(29)</b>                              |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>141</b>              | <b>141</b>           | <b>142</b>            | <b>142</b>                | <b>142</b>           | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>1,014</b>            | <b>1,009</b>         | <b>1,117</b>          | <b>1,117</b>              | <b>1,088</b>         | <b>(29)</b>                              |

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

**4741 - Office of the Secretary**

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$1,698,025             | \$2,235,397          | \$2,271,236           | \$2,390,678               | \$0                  | (\$2,271,236)                            |
| Other Compensation                        | \$76,804                | \$66,457             | \$66,457              | \$66,457                  | \$0                  | (\$66,457)                               |
| Related Benefits                          | \$691,141               | \$942,744            | \$960,832             | \$1,018,072               | \$0                  | (\$960,832)                              |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$2,465,970</b>      | <b>\$3,244,598</b>   | <b>\$3,298,525</b>    | <b>\$3,475,207</b>        | <b>\$0</b>           | <b>(\$3,298,525)</b>                     |
| Travel                                    | \$22,592                | \$74,435             | \$74,435              | \$76,475                  | \$0                  | (\$74,435)                               |
| Operating Services                        | \$129,052               | \$151,059            | \$151,059             | \$155,198                 | \$0                  | (\$151,059)                              |
| Supplies                                  | \$7,791                 | \$24,635             | \$24,635              | \$25,310                  | \$0                  | (\$24,635)                               |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$159,436</b>        | <b>\$250,129</b>     | <b>\$250,129</b>      | <b>\$256,983</b>          | <b>\$0</b>           | <b>(\$250,129)</b>                       |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$8,700</b>          | <b>\$207,762</b>     | <b>\$207,762</b>      | <b>\$213,455</b>          | <b>\$0</b>           | <b>(\$207,762)</b>                       |
| Other Charges                             | \$6,835,787             | \$154,015            | \$154,015             | \$154,015                 | \$0                  | (\$154,015)                              |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$1,051,207             | \$994,134            | \$994,134             | \$681,196                 | \$0                  | (\$994,134)                              |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$7,886,994</b>      | <b>\$1,148,149</b>   | <b>\$1,148,149</b>    | <b>\$835,211</b>          | <b>\$0</b>           | <b>(\$1,148,149)</b>                     |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$10,521,099</b>     | <b>\$4,850,638</b>   | <b>\$4,904,565</b>    | <b>\$4,780,856</b>        | <b>\$0</b>           | <b>(\$4,904,565)</b>                     |
| Classified                                | 20                      | 19                   | 20                    | 20                        | 0                    | (20)                                     |
| Unclassified                              | 5                       | 5                    | 5                     | 5                         | 0                    | (5)                                      |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>25</b>               | <b>24</b>            | <b>25</b>             | <b>25</b>                 | <b>0</b>             | <b>(25)</b>                              |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>25</b>               | <b>24</b>            | <b>25</b>             | <b>25</b>                 | <b>0</b>             | <b>(25)</b>                              |

## Line Item Expenditure Summary - Program

Report Date: 7/15/26

Enacted

## 4742 - Office of Workers Compensation Administration

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$7,015,032             | \$8,144,814          | \$8,144,814           | \$8,643,938               | \$9,043,442          | \$898,628                                |
| Other Compensation                        | \$38,126                | \$223,190            | \$223,190             | \$223,190                 | \$223,190            | \$0                                      |
| Related Benefits                          | \$3,209,598             | \$3,622,040          | \$3,622,040           | \$3,932,870               | \$4,148,420          | \$526,380                                |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$10,262,756</b>     | <b>\$11,990,044</b>  | <b>\$11,990,044</b>   | <b>\$12,799,998</b>       | <b>\$13,415,052</b>  | <b>\$1,425,008</b>                       |
| Travel                                    | \$98,194                | \$178,387            | \$178,387             | \$183,274                 | \$189,015            | \$10,628                                 |
| Operating Services                        | \$1,461,875             | \$2,019,079          | \$2,019,079           | \$2,074,402               | \$2,038,014          | \$18,935                                 |
| Supplies                                  | \$103,825               | \$140,619            | \$140,619             | \$144,472                 | \$154,423            | \$13,804                                 |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$1,663,895</b>      | <b>\$2,338,085</b>   | <b>\$2,338,085</b>    | <b>\$2,402,148</b>        | <b>\$2,381,452</b>   | <b>\$43,367</b>                          |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$839,141</b>        | <b>\$1,460,452</b>   | <b>\$1,460,452</b>    | <b>\$1,500,468</b>        | <b>\$1,475,452</b>   | <b>\$15,000</b>                          |
| Other Charges                             | \$56,575                | \$150,000            | \$150,000             | \$150,000                 | \$58,964,137         | \$58,814,137                             |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$327,050               | \$307,091            | \$307,091             | \$307,091                 | \$776,673            | \$469,582                                |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$383,626</b>        | <b>\$457,091</b>     | <b>\$457,091</b>      | <b>\$457,091</b>          | <b>\$59,740,810</b>  | <b>\$59,283,719</b>                      |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$13,149,417</b>     | <b>\$16,245,672</b>  | <b>\$16,245,672</b>   | <b>\$17,159,705</b>       | <b>\$77,012,766</b>  | <b>\$60,767,094</b>                      |
| Classified                                | 123                     | 123                  | 123                   | 123                       | 130                  | 7                                        |
| Unclassified                              | 2                       | 2                    | 2                     | 2                         | 2                    | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>125</b>              | <b>125</b>           | <b>125</b>            | <b>125</b>                | <b>132</b>           | <b>7</b>                                 |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>5</b>                | <b>5</b>             | <b>5</b>              | <b>5</b>                  | <b>5</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>130</b>              | <b>130</b>           | <b>130</b>            | <b>130</b>                | <b>137</b>           | <b>7</b>                                 |

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

**4743 - Office of Unemployment Insurance Administration**

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$11,559,675            | \$12,991,822         | \$12,991,822          | \$13,563,938              | \$12,733,399         | (\$258,423)                              |
| Other Compensation                        | \$1,040,830             | \$1,111,630          | \$1,111,630           | \$1,111,630               | \$1,111,630          | \$0                                      |
| Related Benefits                          | \$5,560,655             | \$6,034,228          | \$6,034,228           | \$6,474,374               | \$6,080,797          | \$46,569                                 |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$18,161,159</b>     | <b>\$20,137,680</b>  | <b>\$20,137,680</b>   | <b>\$21,149,942</b>       | <b>\$19,925,826</b>  | <b>(\$211,854)</b>                       |
| Travel                                    | \$36,991                | \$120,926            | \$120,926             | \$124,240                 | \$120,926            | \$0                                      |
| Operating Services                        | \$630,253               | \$1,630,369          | \$1,490,369           | \$1,531,205               | \$1,490,369          | \$0                                      |
| Supplies                                  | \$23,692                | \$178,317            | \$178,317             | \$183,202                 | \$178,317            | \$0                                      |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$690,936</b>        | <b>\$1,929,612</b>   | <b>\$1,789,612</b>    | <b>\$1,838,647</b>        | <b>\$1,789,612</b>   | <b>\$0</b>                               |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$160,897</b>        | <b>\$2,161,341</b>   | <b>\$2,161,341</b>    | <b>\$2,220,562</b>        | <b>\$2,161,341</b>   | <b>\$0</b>                               |
| Other Charges                             | \$4,147,307             | \$6,459,249          | \$6,459,249           | \$3,973,174               | \$3,973,174          | (\$2,486,075)                            |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$1,723,031             | \$1,603,610          | \$1,743,610           | \$1,743,610               | \$1,743,610          | \$0                                      |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$5,870,338</b>      | <b>\$8,062,859</b>   | <b>\$8,202,859</b>    | <b>\$5,716,784</b>        | <b>\$5,716,784</b>   | <b>(\$2,486,075)</b>                     |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$24,883,330</b>     | <b>\$32,291,492</b>  | <b>\$32,291,492</b>   | <b>\$30,925,935</b>       | <b>\$29,593,563</b>  | <b>(\$2,697,929)</b>                     |
| Classified                                | 231                     | 231                  | 231                   | 231                       | 218                  | (13)                                     |
| Unclassified                              | 1                       | 1                    | 1                     | 1                         | 1                    | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>232</b>              | <b>232</b>           | <b>232</b>            | <b>232</b>                | <b>219</b>           | <b>(13)</b>                              |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>70</b>               | <b>70</b>            | <b>70</b>             | <b>70</b>                 | <b>70</b>            | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>302</b>              | <b>302</b>           | <b>302</b>            | <b>302</b>                | <b>289</b>           | <b>(13)</b>                              |

## Line Item Expenditure Summary - Program

Report Date: 7/15/26

Enacted

## 4744 - Office of Workforce Development

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$20,197,853            | \$24,152,090         | \$28,732,016          | \$32,081,246              | \$27,448,145         | (\$1,283,871)                            |
| Other Compensation                        | \$760,651               | \$1,075,113          | \$1,121,352           | \$1,138,387               | \$1,072,867          | (\$48,485)                               |
| Related Benefits                          | \$9,601,273             | \$11,306,952         | \$13,504,281          | \$14,915,631              | \$12,805,727         | (\$698,554)                              |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$30,559,777</b>     | <b>\$36,534,155</b>  | <b>\$43,357,649</b>   | <b>\$48,135,264</b>       | <b>\$41,326,739</b>  | <b>(\$2,030,910)</b>                     |
| Travel                                    | \$541,617               | \$521,975            | \$543,975             | \$563,881                 | \$439,513            | (\$104,462)                              |
| Operating Services                        | \$2,332,888             | \$6,387,137          | \$6,441,137           | \$6,618,626               | \$4,863,724          | (\$1,577,413)                            |
| Supplies                                  | \$149,676               | \$393,948            | \$403,448             | \$420,002                 | \$300,280            | (\$103,168)                              |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$3,024,182</b>      | <b>\$7,303,060</b>   | <b>\$7,388,560</b>    | <b>\$7,602,509</b>        | <b>\$5,603,517</b>   | <b>(\$1,785,043)</b>                     |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$10,031</b>         | <b>\$484,405</b>     | <b>\$9,807,163</b>    | <b>\$12,814,816</b>       | <b>\$12,446,100</b>  | <b>\$2,638,937</b>                       |
| Other Charges                             | \$109,653,647           | \$128,920,499        | \$136,009,891         | \$136,890,539             | \$119,592,806        | (\$16,417,085)                           |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$1,056,749             | \$992,131            | \$5,492,131           | \$6,364,984               | \$6,147,782          | \$655,651                                |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$110,710,396</b>    | <b>\$129,912,630</b> | <b>\$141,502,022</b>  | <b>\$143,255,523</b>      | <b>\$125,740,588</b> | <b>(\$15,761,434)</b>                    |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$144,304,386</b>    | <b>\$174,234,250</b> | <b>\$202,055,394</b>  | <b>\$211,808,112</b>      | <b>\$185,116,944</b> | <b>(\$16,938,450)</b>                    |
| Classified                                | 391                     | 409                  | 509                   | 509                       | 447                  | (62)                                     |
| Unclassified                              | 2                       | 3                    | 3                     | 3                         | 3                    | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>393</b>              | <b>412</b>           | <b>512</b>            | <b>512</b>                | <b>450</b>           | <b>(62)</b>                              |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>63</b>               | <b>63</b>            | <b>64</b>             | <b>64</b>                 | <b>63</b>            | <b>(1)</b>                               |
| <b>POSITIONS</b>                          | <b>456</b>              | <b>475</b>           | <b>576</b>            | <b>576</b>                | <b>513</b>           | <b>(63)</b>                              |

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

**4745 - Office of the 2nd Injury Board**

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$502,725               | \$702,753            | \$702,753             | \$742,727                 | \$0                  | (\$702,753)                              |
| Other Compensation                        | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Related Benefits                          | \$225,925               | \$327,450            | \$327,450             | \$358,973                 | \$0                  | (\$327,450)                              |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$728,650</b>        | <b>\$1,030,203</b>   | <b>\$1,030,203</b>    | <b>\$1,101,700</b>        | <b>\$0</b>           | <b>(\$1,030,203)</b>                     |
| Travel                                    | \$3,428                 | \$10,628             | \$10,628              | \$10,919                  | \$0                  | (\$10,628)                               |
| Operating Services                        | \$15,813                | \$18,935             | \$18,935              | \$19,454                  | \$0                  | (\$18,935)                               |
| Supplies                                  | \$6,937                 | \$13,804             | \$13,804              | \$14,182                  | \$0                  | (\$13,804)                               |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$26,178</b>         | <b>\$43,367</b>      | <b>\$43,367</b>       | <b>\$44,555</b>           | <b>\$0</b>           | <b>(\$43,367)</b>                        |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$8,800</b>          | <b>\$15,000</b>      | <b>\$15,000</b>       | <b>\$15,411</b>           | <b>\$0</b>           | <b>(\$15,000)</b>                        |
| Other Charges                             | \$58,245,900            | \$58,279,137         | \$58,279,137          | \$58,279,137              | \$0                  | (\$58,279,137)                           |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$176,107               | \$192,015            | \$192,015             | \$192,015                 | \$0                  | (\$192,015)                              |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$58,422,007</b>     | <b>\$58,471,152</b>  | <b>\$58,471,152</b>   | <b>\$58,471,152</b>       | <b>\$0</b>           | <b>(\$58,471,152)</b>                    |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$59,185,635</b>     | <b>\$59,559,722</b>  | <b>\$59,559,722</b>   | <b>\$59,632,818</b>       | <b>\$0</b>           | <b>(\$59,559,722)</b>                    |
| Classified                                | 12                      | 11                   | 11                    | 11                        | 0                    | (11)                                     |
| Unclassified                              | 0                       | 0                    | 0                     | 0                         | 0                    | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>12</b>               | <b>11</b>            | <b>11</b>             | <b>11</b>                 | <b>0</b>             | <b>(11)</b>                              |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>12</b>               | <b>11</b>            | <b>11</b>             | <b>11</b>                 | <b>0</b>             | <b>(11)</b>                              |

# STATE OF LOUISIANA

## Line Item Expenditure Summary - Program

### Enacted

## 4747 - Office of Management and Finance

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$3,486,292             | \$3,972,105          | \$4,184,254           | \$4,986,444               | \$8,963,697          | \$4,779,443                              |
| Other Compensation                        | \$195,037               | \$307,149            | \$307,149             | \$307,149                 | \$413,126            | \$105,977                                |
| Related Benefits                          | \$10,488,514            | \$10,323,389         | \$10,431,166          | \$11,199,085              | \$12,898,199         | \$2,467,033                              |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$14,169,843</b>     | <b>\$14,602,643</b>  | <b>\$14,922,569</b>   | <b>\$16,492,678</b>       | <b>\$22,275,022</b>  | <b>\$7,352,453</b>                       |
| Travel                                    | \$12,022                | \$33,814             | \$34,632              | \$35,582                  | \$121,067            | \$86,435                                 |
| Operating Services                        | \$1,233,436             | \$1,612,505          | \$1,612,505           | \$1,656,688               | \$1,766,214          | \$153,709                                |
| Supplies                                  | \$64,471                | \$130,411            | \$130,770             | \$134,353                 | \$158,405            | \$27,635                                 |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$1,309,929</b>      | <b>\$1,776,730</b>   | <b>\$1,777,907</b>    | <b>\$1,826,623</b>        | <b>\$2,045,686</b>   | <b>\$267,779</b>                         |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$310</b>            | <b>\$81,450</b>      | <b>\$81,450</b>       | <b>\$83,682</b>           | <b>\$296,244</b>     | <b>\$214,794</b>                         |
| Other Charges                             | \$750,562               | \$279,424            | \$279,424             | \$279,424                 | \$4,151,439          | \$3,872,015                              |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$1,582,060             | \$14,919,406         | \$14,923,052          | \$14,111,261              | \$14,805,457         | (\$117,595)                              |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$2,332,622</b>      | <b>\$15,198,830</b>  | <b>\$15,202,476</b>   | <b>\$14,390,685</b>       | <b>\$18,956,896</b>  | <b>\$3,754,420</b>                       |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$17,812,704</b>     | <b>\$31,659,653</b>  | <b>\$31,984,402</b>   | <b>\$32,793,668</b>       | <b>\$43,573,848</b>  | <b>\$11,589,446</b>                      |
| Classified                                | 62                      | 63                   | 69                    | 69                        | 108                  | 39                                       |
| Unclassified                              | 1                       | 1                    | 1                     | 1                         | 7                    | 6                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>63</b>               | <b>64</b>            | <b>70</b>             | <b>70</b>                 | <b>115</b>           | <b>45</b>                                |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>3</b>                | <b>3</b>             | <b>3</b>              | <b>3</b>                  | <b>4</b>             | <b>1</b>                                 |
| <b>POSITIONS</b>                          | <b>66</b>               | <b>67</b>            | <b>73</b>             | <b>73</b>                 | <b>119</b>           | <b>46</b>                                |

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

**4748 - Office of Occupational Information Services**

| Expenditures & Request:                   | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Salaries                                  | \$1,022,632             | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Other Compensation                        | \$35,431                | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Related Benefits                          | \$488,817               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL PERSONAL SERVICES</b>            | <b>\$1,546,880</b>      | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| Travel                                    | \$22,933                | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Operating Services                        | \$101,707               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Supplies                                  | \$28,290                | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL OPERATING EXPENSES</b>           | <b>\$152,931</b>        | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>PROFESSIONAL SERVICES</b>              | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| Other Charges                             | \$1,141                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Debt Service                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Interagency Transfers                     | \$11,874,127            | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL OTHER CHARGES</b>                | <b>\$11,875,268</b>     | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| Acquisitions                              | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Major Repairs                             | \$0                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| <b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>     | <b>\$0</b>              | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$13,575,078</b>     | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>                | <b>\$0</b>           | <b>\$0</b>                               |
| Classified                                | 22                      | 0                    | 0                     | 0                         | 0                    | 0                                        |
| Unclassified                              | 1                       | 0                    | 0                     | 0                         | 0                    | 0                                        |
| <b>AUTHORIZED T.O. POSITIONS</b>          | <b>23</b>               | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>AUTHORIZED OTHER CHARGES POSITIONS</b> | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>NON-T.O. FTE POSITIONS</b>             | <b>0</b>                | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |
| <b>POSITIONS</b>                          | <b>23</b>               | <b>0</b>             | <b>0</b>              | <b>0</b>                  | <b>0</b>             | <b>0</b>                                 |

| Fees and Self Generated        | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|--------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Fees & Self-generated Revenues | \$4,700                 | \$72,219             | \$72,219              | \$72,219                  | \$72,219             | \$0                                      |
| Total:                         | \$4,700                 | \$72,219             | \$72,219              | \$72,219                  | \$72,219             | \$0                                      |

| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| LA Cybersecurity Talent Initiative Fund     | \$0                     | \$0                  | \$0                   | \$0                       | \$1,000,000          | \$1,000,000                              |
| Workers' Compensation Second Injury Fund    | \$60,028,778            | \$60,888,242         | \$60,888,242          | \$60,963,164              | \$60,960,195         | \$71,953                                 |
| Office of Workers' Compensation Admin. Fund | \$16,147,364            | \$19,007,476         | \$19,007,476          | \$20,012,631              | \$19,697,411         | \$689,935                                |
| Incumbent Worker Training Account           | \$15,266,364            | \$25,855,033         | \$25,855,033          | \$26,012,213              | \$26,001,894         | \$146,861                                |
| Employment Security Administration Account  | \$3,971,049             | \$3,991,157          | \$3,991,157           | \$4,051,319               | \$4,000,000          | \$8,843                                  |
| Penalty and Interest Account                | \$3,037,638             | \$6,915,021          | \$6,915,021           | \$6,715,545               | \$6,703,664          | (\$211,357)                              |
| Blind Vendors Trust Fund                    | \$335,362               | \$550,337            | \$550,337             | \$564,537                 | \$563,598            | \$13,261                                 |
| Total:                                      | \$98,786,555            | \$117,207,266        | \$117,207,266         | \$118,319,409             | \$118,926,762        | \$1,719,496                              |

474 - Workforce Support and Training

| Fees and Self Generated        | PY Actuals<br>24 - 25 | Enacted<br>25 - 26 | Existing<br>Operating<br>Budget as of<br>12/01/25 | Continuation<br>26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|--------------------------------|-----------------------|--------------------|---------------------------------------------------|-------------------------|----------------------|------------------------------------------|
| Fees & Self-generated Revenues | \$4,700               | \$72,219           | \$72,219                                          | \$72,219                | \$72,219             | \$0                                      |
| Total:                         | \$4,700               | \$72,219           | \$72,219                                          | \$72,219                | \$72,219             | \$0                                      |

| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| LA Cybersecurity Talent Initiative Fund     | \$0                     | \$0                  | \$0                   | \$0                       | \$1,000,000          | \$1,000,000                              |
| Workers' Compensation Second Injury Fund    | \$60,028,778            | \$60,888,242         | \$60,888,242          | \$60,963,164              | \$60,960,195         | \$71,953                                 |
| Office of Workers' Compensation Admin. Fund | \$16,147,364            | \$19,007,476         | \$19,007,476          | \$20,012,631              | \$19,697,411         | \$689,935                                |
| Incumbent Worker Training Account           | \$15,266,364            | \$25,855,033         | \$25,855,033          | \$26,012,213              | \$26,001,894         | \$146,861                                |
| Employment Security Administration Account  | \$3,971,049             | \$3,991,157          | \$3,991,157           | \$4,051,319               | \$4,000,000          | \$8,843                                  |
| Penalty and Interest Account                | \$3,037,638             | \$6,915,021          | \$6,915,021           | \$6,715,545               | \$6,703,664          | (\$211,357)                              |
| Blind Vendors Trust Fund                    | \$335,362               | \$550,337            | \$550,337             | \$564,537                 | \$563,598            | \$13,261                                 |
| Total:                                      | \$98,786,555            | \$117,207,266        | \$117,207,266         | \$118,319,409             | \$118,926,762        | \$1,719,496                              |

4741 - Office of the Secretary

| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Workers' Compensation Second Injury Fund    | \$26,888                | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Office of Workers' Compensation Admin. Fund | \$302,837               | \$531,147            | \$531,147             | \$549,794                 | \$0                  | (\$531,147)                              |
| Incumbent Worker Training Account           | \$39,766                | \$153,988            | \$153,988             | \$160,646                 | \$0                  | (\$153,988)                              |
| Employment Security Administration Account  | \$376,271               | \$435,964            | \$435,964             | \$437,836                 | \$0                  | (\$435,964)                              |
| Penalty and Interest Account                | \$1,053,057             | \$1,503,523          | \$1,503,523           | \$1,232,484               | \$0                  | (\$1,503,523)                            |
| Blind Vendors Trust Fund                    | \$5,936                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Total:                                      | \$1,804,754             | \$2,624,622          | \$2,624,622           | \$2,380,760               | \$0                  | (\$2,624,622)                            |

4742 - Office of Workers Compensation Administration

| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Workers' Compensation Second Injury Fund    | \$148,222               | \$50,000             | \$50,000              | \$51,370                  | \$60,216,219         | \$60,166,219                             |
| Office of Workers' Compensation Admin. Fund | \$12,432,500            | \$15,218,140         | \$15,218,140          | \$16,075,990              | \$15,765,585         | \$547,445                                |
| Incumbent Worker Training Account           | \$502                   | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Employment Security Administration Account  | \$806                   | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Penalty and Interest Account                | \$346                   | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Blind Vendors Trust Fund                    | \$77                    | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Total:                                      | \$12,582,453            | \$15,268,140         | \$15,268,140          | \$16,127,360              | \$75,981,804         | \$60,713,664                             |

4743 - Office of Unemployment Insurance Administration

| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Workers' Compensation Second Injury Fund    | \$420,833               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Office of Workers' Compensation Admin. Fund | \$9,378                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Incumbent Worker Training Account           | \$378,323               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Employment Security Administration Account  | \$1,838,380             | \$2,904,719          | \$2,904,719           | \$2,963,009               | \$2,913,562          | \$8,843                                  |
| Penalty and Interest Account                | \$377,391               | \$1,435,312          | \$1,435,312           | \$1,441,760               | \$1,435,312          | \$0                                      |
| Blind Vendors Trust Fund                    | \$184                   | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Total:                                      | \$3,024,489             | \$4,340,031          | \$4,340,031           | \$4,404,769               | \$4,348,874          | \$8,843                                  |

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

Report Date: 7/15/26

**4744 - Office of Workforce Development**

| Fees and Self Generated                     | PY Actuals<br>24 - 25   | Enacted<br>25 - 26   | Existing<br>Operating<br>Budget as of<br>12/01/25 | Continuation<br>26 - 27   | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|---------------------------------------------------|---------------------------|----------------------|------------------------------------------|
| Fees & Self-generated Revenues              | \$0                     | \$72,219             | \$72,219                                          | \$72,219                  | \$72,219             | \$0                                      |
| <b>Total:</b>                               | <b>\$0</b>              | <b>\$72,219</b>      | <b>\$72,219</b>                                   | <b>\$72,219</b>           | <b>\$72,219</b>      | <b>\$0</b>                               |
| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25                             | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
| Workers' Compensation Second Injury Fund    | \$6,730                 | \$535,000            | \$535,000                                         | \$535,000                 | \$0                  | (\$535,000)                              |
| Office of Workers' Compensation Admin. Fund | \$76,439                | \$346,569            | \$346,569                                         | \$362,272                 | \$360,445            | \$13,876                                 |
| Incumbent Worker Training Account           | \$14,423,417            | \$25,510,917         | \$25,510,917                                      | \$25,618,895              | \$1,267,594          | (\$24,243,323)                           |
| Employment Security Administration Account  | \$32,842                | \$605,125            | \$605,125                                         | \$605,125                 | \$605,125            | \$0                                      |
| Penalty and Interest Account                | \$661,370               | \$3,961,337          | \$3,961,337                                       | \$4,025,492               | \$4,022,815          | \$61,478                                 |
| Blind Vendors Trust Fund                    | \$311,219               | \$482,162            | \$482,162                                         | \$491,949                 | \$491,010            | \$8,848                                  |
| <b>Total:</b>                               | <b>\$15,512,017</b>     | <b>\$31,441,110</b>  | <b>\$31,441,110</b>                               | <b>\$31,638,733</b>       | <b>\$6,746,989</b>   | <b>(\$24,694,121)</b>                    |

4745 - Office of the 2nd Injury Board

| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Workers' Compensation Second Injury Fund    | \$59,184,834            | \$59,559,722         | \$59,559,722          | \$59,632,818              | \$0                  | (\$59,559,722)                           |
| Office of Workers' Compensation Admin. Fund | \$126                   | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Incumbent Worker Training Account           | \$16                    | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Employment Security Administration Account  | \$26                    | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Penalty and Interest Account                | \$11                    | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Blind Vendors Trust Fund                    | \$2                     | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Total:                                      | \$59,185,015            | \$59,559,722         | \$59,559,722          | \$59,632,818              | \$0                  | (\$59,559,722)                           |

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

Report Date: 7/15/26

**4747 - Office of Management and Finance**

| Fees and Self Generated                     | PY Actuals<br>22 - 23   | Enacted<br>23 - 24   | Existing<br>Operating<br>Budget as of<br>12/01/23 | Continuation<br>24 - 25   | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|---------------------------------------------------|---------------------------|----------------------|------------------------------------------|
| Fees & Self-generated Revenues              | \$4,700                 | \$0                  | \$0                                               | 0                         | \$0                  | \$0                                      |
| <b>Total:</b>                               | <b>\$4,700</b>          | <b>\$0</b>           | <b>\$0</b>                                        | <b>0</b>                  | <b>\$0</b>           | <b>\$0</b>                               |
| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25                             | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
| LA Cybersecurity Talent Initiative Fund     | \$0                     | \$0                  | \$0                                               | \$0                       | \$1,000,000          | \$1,000,000                              |
| Workers' Compensation Second Injury Fund    | \$186,279               | \$743,520            | \$743,520                                         | \$743,976                 | \$743,976            | \$456                                    |
| Office of Workers' Compensation Admin. Fund | \$2,153,574             | \$2,911,620          | \$2,911,620                                       | \$3,024,575               | \$3,571,381          | \$659,761                                |
| Incumbent Worker Training Account           | \$333,063               | \$190,128            | \$190,128                                         | \$232,672                 | \$392,915            | \$202,787                                |
| Employment Security Administration Account  | \$693,331               | \$45,349             | \$45,349                                          | \$45,349                  | \$481,313            | \$435,964                                |
| Penalty and Interest Account                | \$190,509               | \$14,849             | \$14,849                                          | \$15,809                  | \$1,245,537          | \$1,230,688                              |
| Blind Vendors Trust Fund                    | \$14,365                | \$68,175             | \$68,175                                          | \$72,588                  | \$72,588             | \$4,413                                  |
| <b>Total:</b>                               | <b>\$3,571,120</b>      | <b>\$3,973,641</b>   | <b>\$3,973,641</b>                                | <b>\$4,134,969</b>        | <b>\$7,507,710</b>   | <b>\$3,534,069</b>                       |

4748 - Office of Occupational Information Services

| Statutory Dedications                       | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|---------------------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Workers' Compensation Second Injury Fund    | \$54,993                | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Office of Workers' Compensation Admin. Fund | \$1,172,510             | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Incumbent Worker Training Account           | \$91,278                | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Employment Security Administration Account  | \$1,029,394             | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Penalty and Interest Account                | \$754,954               | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Blind Vendors Trust Fund                    | \$3,579                 | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |
| Total:                                      | \$3,106,707             | \$0                  | \$0                   | \$0                       | \$0                  | \$0                                      |

474B - Office of Business Workforce Solutions

| Statutory Dedications             | PY Actuals<br>FY24 - 25 | Enacted<br>FY25 - 26 | EOB as of<br>12/01/25 | Continuation<br>FY26 - 27 | Enacted<br>FY26 - 27 | Total Enacted<br>Adjustment<br>FY26 - 27 |
|-----------------------------------|-------------------------|----------------------|-----------------------|---------------------------|----------------------|------------------------------------------|
| Incumbent Worker Training Account | \$0                     | \$0                  | \$0                   | \$0                       | \$24,341,385         | \$24,341,385                             |
| Total:                            | \$0                     | \$0                  | \$0                   | \$0                       | \$24,341,385         | \$24,341,385                             |