

Office of Planning and Budget

State of Louisiana

Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

MEMORANDUM

TO: Department Heads, Undersecretaries, and Fiscal Officers

FROM: Ternisa Hutchinson, State Director of Planning and Budget

DATE: September 12, 2025

SUBJECT: Fiscal Year 2026-2027 Total Budget Request Instructions

The FY 2026-2027 LaGov Budget Forms are accessible through the [LaGov ERP Portal](#). The Forms, Guidelines and Memos page on the Office of Planning and Budget (OPB) website contains the [FY 2026-2027 Budget Preparation Memorandum](#) and a zipped folder containing the applicable forms.

The LaGov Budget forms include a HELP button on the right side of the form giving detailed information for each field. Any technical issues should be submitted using the Help Desk Ticket system within the [LaGov Portal](#). Reference the issue under the “Ticket Information” section in the “System” drop down field to “LaGov ERP/Budget Development”.

NOTE: If you are not already enrolled in the LaGov Budget ListServ, enroll [here](#) to receive LaGov Budget notifications.

The LaGov Budget team will produce a preliminary book upon request. The deadline to request a preliminary book is **October 23, 2025**. The final budget request submission is due no later than **October 31, 2025**.

Higher Education non-formula entities must continue to complete the legacy budget request forms located on the [OPB website](#) for submission to OPB by **October 31, 2025**. The Total Budget Request and addenda should be submitted via email or thumb drive to OPB, and (1) copy each to: the Legislative Fiscal Office, the Senate Finance Committee and the House Appropriations Committee. In addition, an electronic copy of addendum #5 must be provided no later than **November 26, 2025**. Furthermore, Higher Education entities must submit their Operational Plans through the LaGov Budget System.

Important Dates

Agency EOB Date	October 2, 2025
Budget Request Submission Deadline	October 31, 2025
Addendum #5 Submission Deadline	November 26, 2025
FY 2026-2027 Executive Budget Presentation	January 23, 2026 (Tentative)
2026 Regular Legislative Session	March 9, 2026 – June 1, 2026

Reminder: Act 419 of 2013

Act 419 of the 2013 RLS requires revenues from other Means of Finance – Statutory Dedications, Fees and Self-generated Revenues, and Dedicated Fund Accounts – to be recognized by the Revenue Estimating Conference (REC). Agency revenue projections must be as accurate as possible. Notify OPB if revenue projections change after the budget request submission date.

Total Budget Request

Title 39 mandates that budget development be on the basis of appropriation levels rather than continuation levels. However, the continuation level is a required interim step in the budget development process. Agencies will prepare their budget requests using the current year Existing Operating Budget as the base and then make adjustments. The components of the Total Budget Request include the following: Operational Plan, Existing Operating Budget, Source of Funding, Revenue Collection/Income, Continuation Budget, Technical/Other Adjustment Package, and New or Expanded Services.

Operational Plan

The Operational Plan (OP) is the principal narrative portion of the budget request. It is the annual work plan of an agency and its component programs, and based on the agency's FY 2026-2027 – FY 2030-2031 strategic plan. As such, it must include an updated description of agency and program missions, goals, activities, performance objectives, and performance indicators. Please carefully read and follow the [Operational Plan Guidelines and Instructions](#) and use the OP forms in the LaGov Portal.

REMINDERS:

- Any request for new performance objectives or indicators and/or changes to prior-year and EOB indicator values should be sent via email to the agency's OPB analyst and manager for consideration no later than October 10, 2025.
- The required Organizational Charts included in each agency's operational plan must be saved as a PDF file and submitted as an attachment within the Operational Plan in LaGov Budget.

Existing Operating Budget (EOB)

The Existing Operating Budget is the current year appropriation level adjusted for all ECC Supplements, Returns, and Transfers approved as of **October 2, 2025**.

Appropriations must be allocated to the proper Fund Center and Commitment Item. Specifically, commitment item categories – Salaries (5110000), Other Compensation (5120000), Related Benefits (5130000), and Personal Services expenditures within Other Charges (5600000) and Interagency Transfers for the Office of Technology Services (OTS) - Fees (5950058) – must be spread to the lower commitment item level.

Source of Funding Form

The Source of Funding form details the specific sources of funding supporting each Means of Finance other than State General Fund (Direct). Sources of funding may include fees charged for services, penalties assessed for violations and late payments, income generated from leased facilities or equipment, proceeds from the sale of goods, transfers from state agencies for interagency transfer (IAT) agreements, or any other source of funds supporting the means of financing. Each source of funding should be specifically delineated and have a different form instance that is broken down by expenditure commitment item containing a detailed explanation of the source of funding. Begin each form entry with the agency number in the “Description” field in the form header. (i.e. 100 – Explanation..., 109 – Explanation...).

Revenue Collection/Income Form

The Revenue Collection form provides an estimate of revenue collected or generated for each Means of Finance, other than State General Fund (Direct), by revenue source. For each source of revenue, including Federal Funds, agencies must provide an estimate or forecast of the anticipated revenue collections on different form instances detailing the source of funding by revenue commitment items.

NOTE: This form is different from the Source of Funding form and the anticipated revenue collection estimates may not match the amounts listed in the Source of Funding form (e.g. revenue collections may exceed the source of funding requirements).

Continuation Budget (Base Adjustment Form)

The Continuation Budget identifies the financial resources necessary to carry out all existing programs and functions of the budget unit at the current level of service in the ensuing fiscal year. This budget includes any adjustments necessary to account for the increased cost of services or materials due to inflation, and estimated increases in workload requirements resulting from demographic or other changes. Include detailed justification in the explanation section to demonstrate the need for the adjustment and upload any additional information on the “Attachments” tab of the form.

Technical/Other Adjustment Package (T/OAP) (Base Adjustment Form)

Technical/Other adjustments allow for technical changes and transfers of a program or function between agencies or departments. Any changes reflected by these forms must have a zero statewide impact. Include detailed justification in the explanation section to demonstrate the need for the adjustment and upload any additional information on the “Attachments” tab of the form. Identify this type of adjustment in the header “Description” of the form with “T/OAP”.

New or Expanded Services Requests (NE) (New/Expanded Request Form)

New or Expanded services requests provide information relative to the cost of new and/or expanded services, defined as (1) increases caused by a change in laws, regulations, or procedures controlled by the agency, and (2) additional services not previously provided nor defined under the workload criteria. Include detailed justification in the explanation section to demonstrate the need for the adjustment and upload any additional information on the “Attachments” tab of the form.

Total Budget Request

When preparing the Total Budget Request, use the following guidelines:

- Justifications: Include detailed justification in the explanation section to demonstrate the need for the adjustment and upload any additional information on the “Attachments” tab of the form.
- Payroll Expenditure Projection (PEP): Use the PEP report as of **October 1, 2025** as the basis to calculate salary and related benefits and attach to the budget request. If there are any changes to the baseline PEP report explain and highlight in the attached report.

REMINDER: Filled and vacant positions must equal the number of authorized positions as of **October 1, 2025** and include the date the position became vacant. If it does not total to the number of authorized positions, please provide sufficient documentation as to why there is a difference.

A PEP report as of September 14, 2025 will be generated for the purpose of agency review only. Agencies are to review and address any issues in HCM prior to October 1, 2025.

- Related Benefits: Computations for the following adjustments incorporate automatically into the PEP data for agencies. **No entries are required by agencies.**

Retirement Rates (current rates for FY 2025-2026):

Louisiana State Employees Retirement System (LASERS):

- | | |
|------------------------------------|-----------------------------------|
| ○ Rank and File, 33.2% | ○ Peace Officers, 35.0% |
| ○ Judges and Court Officers, 36.7% | ○ Alcohol and Tobacco, 35.1% |
| ○ Legislators, 36.1% | ○ Bridge Police, 35.6% |
| ○ Corrections Primary, 30.7% | ○ Judges (Act 992 of 2010), 35.2% |
| ○ Corrections Secondary, 37.4% | ○ Hazardous Duty (Act 992 of |
| ○ Wildlife, 46.1% | 2010), 39.7% |

Teachers Retirement System of Louisiana (TRSL):

- | | |
|---------------------------|-----------------------|
| ○ Regular Teachers, 21.0% | ○ Lunch Plan A, 21.0% |
| ○ Higher Education, 20.3% | ○ Lunch Plan B, 21.0% |

Louisiana State Police Retirement System (LSPRS):

- Regular, 39.2%

FICA Taxes:

- FICA-OASDI*: Social Security 6.2% in **2025** up to a maximum salary of **\$176,100**
*FICA stands for Federal Insurance Contributions Act, OASDI stands for Old-Age, Survivors and Disability Insurance.
- FICA-HI (Hospital Insurance): Medicare 1.45%, no maximum salary

Group Insurance:

- Premiums for group insurance reflect the current year appropriated level. OPB will adjust Group Insurance premium rates once new rates are approved.
- Operating Expenses and Professional Services: The standard inflation factors for FY 2026-2027 are:

2.30% General Inflation - The calculation of the general inflation amounts to various commitment items will be automatically generated by the LaGov system. No entry is needed by the agency. DO NOT REVERSE THESE ADJUSTMENTS. If there is insufficient revenue to support the automatically generated amount, submit a Means of Finance substitution request. Maximize other Means of Finance before the use of State General Fund (Direct).

3.36% Medical Inflation - Medical inflation adjustments must be manually entered by the respective agencies.

- **Acquisitions/Major Repairs:** Include detailed justification in the explanation section to demonstrate the need for the adjustment and upload any additional information on the “Attachments” tab of the form. If requesting vehicles, please specify if it is a replacement or new vehicle that increases the fleet. For replacement vehicles, please provide the age and mileage of the current vehicle.

Major repair projects with an estimated cost over \$250,000 must be submitted as a Capital Outlay budget request as required by Louisiana Revised Statutes (R.S.) 39:101-105. For specific inquiries about this process, please contact the Capital Outlay Help Desk at CapitalOutlay@LA.gov.

- **Interagency Transfers (IAT):** All agencies with IAT revenues or expenses must coordinate and ensure that the sending and receiving agencies agree on the amount of the IAT (justify each increase/decrease in IAT revenue). Signed IAT agreements must be submitted as attachments with the budget request. In the Schedule of Requested Expenditures section, break out the amount being sent to each agency and provide a description.

NOTE: There are certain mandated statewide IAT expenditures for which agreements cannot be executed by the budget request submission date. Expenditures for such services should be requested at the current year appropriated level.

Addenda

There are six (6) addenda to the Total Budget Request packet. Forms for addenda items 1-2 are available in the LaGov Budget system. Forms for addenda items 3-6 are available on the OPB website in the zipped folder.

1) Sunset Review (LaGov)

The Sunset Review addendum per R.S. 49:191.1 requires each budget unit to identify legislatively authorized activities for which funding has not been provided. The completed Sunset Review addendum must be submitted with the Total Budget Request.

2) Children’s Budget (LaGov)

The Children’s Budget, as mandated by R.S. 46:2603 and 2604, is a subset of information provided elsewhere in the budget request and designed to provide information relative to the cost of services for children. All agencies should make a determination if subject to the provisions of the statutes. The completed Children’s Budget addendum must be submitted with the Total Budget Request. A copy must also be submitted to Jolie Williamson, Director, Children’s Cabinet, Office of the Governor.

3) Information Technology (Excel)

For OTS “in scope” customer agencies, the Information Technology (IT) addendum requests are **NOT** required for submittal. Completion of the IT Request Form is necessary to request any changes to IT systems, software, and acquisitions. All technology requests should be reflected in the IAT commitment item category.

For OTS “out of scope” customer agencies, complete the IT-0 Form (found on the OPB website) to be submitted as an attachment with your total budget request to OPB, and an electronic copy in Excel format submitted via e-mail to itbudget@la.gov.

4) Louisiana Workforce Investment Council (Excel)

Budget units subject to the provisions of Act 1 of the 1997 RLS, which created the Louisiana Workforce Investment Council (WIC), must comply with additional budget request requirements per R.S. 39:33.A(2) (except as limited, restricted, or otherwise prohibited by the Constitution of Louisiana). Questions regarding the addendum should be directed to WIC. The completed WIC addendum must be submitted to the Louisiana Workforce Investment Council and included in the Total Budget Request. See Appendix A of the WIC Budget Request Instructions and Guidelines for FY 2026-2027 for a listing of Agencies Required to Submit a Workforce Development Budget Request. **This form must be submitted as a PDF attachment with your Total Budget Request submission.**

5) Nondiscretionary Adjusted Standstill Budget (Excel)

The nondiscretionary adjusted standstill budget, defined in Act 402 of the 2017 RLS, requires each budget unit to submit a nondiscretionary adjusted standstill budget estimate for the Existing Operating Budget as of December 1. The nondiscretionary adjusted standstill budget (DN) addendum requests must be submitted separately from the budget request forms on or before **November 26, 2025** allowing time for any adjustments made at the **November 2025** JLCB meeting.

6) Mental Health Transparency Report (Excel)

Agencies must report funding spent on providing mental health services in accordance with Act 455 of the 2024 RLS. The form must be submitted as an Excel attachment with your Total Budget Request submission.

NOTE: The Department of Education must submit this report to the Joint Legislative Committee on the Budget in lieu of OPB by the date specified in Act 455 of the 2024 RLS.

Submission of the Total Budget Request and Addenda #1-4 and #6 are due no later than **October 31, 2025. Submission of Addendum #5 is due no later than **November 26, 2025**. It is the agency's responsibility to ensure that all documents are submitted to the appropriate recipients identified below.**

Recipient Agency

Number of Copies

Office of Planning and Budget
1201 North Third Street
Claiborne Building, Suite 7-400
Baton Rouge, LA 70802

Total Budget Request and Addenda Items 1 thru 4 and 6 - Electronically via LaGov System. Item 5 - Email the addendum to: opb.doa@la.gov, OPB analyst, and OPB manager

Legislative Fiscal Office
18th Floor, State Capitol Building
900 North Third Street
P.O. Box 44097
Baton Rouge, LA 70804

Total Budget Request and Addenda Items 1 thru 4 and 6 - Electronically via LaGov System. Item 5 - One (1) copy of the addendum

Senate Finance Committee
1st Floor, State Capitol Building

Total Budget Request and Addenda Items 1 thru 4 and 6 - Electronically via LaGov System. Item 5 - One (1) copy of the addendum

House Appropriations Committee
11th Floor, State Capitol Building

Total Budget Request and Addenda Items 1 thru 4 and 6 - Electronically via LaGov System. Item 5 - One (1) copy of the addendum

Louisiana Workforce Investment Council
1001 N. 23rd Street
Baton Rouge, LA 70802
(225) 342-3471

Agencies subject to the provisions of Act 1 of the 1997 RLS must submit one (1) copy of the Louisiana Workforce Investment Council addendum

Office of the Governor
Children's Cabinet
Attn: Jolie Williamson
1051 N. Third Street Ste. 1-136
Baton Rouge, LA 70804

Agencies subject to the provisions of the Children's Cabinet must submit one (1) copy of the Children's Budget addendum

Office of Technology Services
Attn: DeKaya Guillory
Email: itbudget@la.gov

An electronic copy of all IT-0 Form(s)