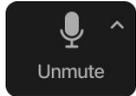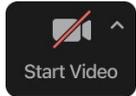# Zoom Meeting Preparation

- Please make sure your phone or computer is muted to minimize background noise.
  - To do this, hover over the bottom left-hand side of your screen and click "Mute."

- Please make sure you have turned off your camera to save bandwidth and prevent any connectivity issues.
  - To do this, hover over the bottom left-hand side of your screen and click "Stop Video."
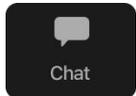
- Please submit questions during the presentation in the "Chat" function located on the bottom of your screen.

If you require an interpreter or have other accessibility needs for future LDOE meetings, please contact LDOEcommunications@la.gov.

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Planning for 2026-2027 Super App Budgets

Louisiana's Education Priorities

- ✓ **Early childhood** leading to kindergarten readiness

- ✓ **Literacy** instruction aligned to the Science of Reading

- ✓ **Math** instruction from foundational to advanced skills

- ✓ Opportunities ensuring a **meaningful high school experience**

- ✓ An effective **teacher for every student**

- ✓ Expand **educational choice** for students and families

Session Objectives:

- To provide information on budget planning for the 26-27 Super App

- To provide information about detailed object codes and fiscal review guidance

- To build the capacity of LEA staff responsible for building Super App budgets

Where Do I Start?

Creating A Budget

LEA should have a team working to complete the Super App Budget:

- **Pull current year's budgets from Super App**

- **Program Contacts review 2026 budgets and compare those budgets with current Needs Assessments, current data, program effectiveness evaluations, etc. to determine what programs the LEA will continue with**

- **Highlight the budget items the LEA would like to see implemented in 26-27**

Object Code 100 - Salaries

Looking at your current year's budget:

- Which salaries and/or stipends will be included in your 26-27 Super App?

- Based upon your planning meetings, are there any new salaries and/or stipends that need to be included in the 26-27 Super App?

- Be sure to increase salaries, based upon yearly experience

Object Code 200 - Benefits

Looking at your current year's budget:

- **LEA will need to include all benefits provided for each salary/stipend under Object Code 100**
  - **If benefits are not being paid by the same fund as the salary, please include the funding source in the salary budget description**
- **Benefits often provided include, but are not limited to, FICA, Medicare, TRSL, and Insurance**
- **TRSL percentage changes yearly**
- **Insurance costs usually increase yearly**
- **Tuition and/or Praxis Reimbursement costs**

Object Code 300 - Professional and Technical Services

- **Is the LEA continuing with the same contracted professional development that was provided in 25-26?**
  - **If not, how will new personnel be trained?**
- **What professional development is needed for the current year, based upon the LEA's Needs Assessment?**
- **Remember, if the professional development or training requires a contract, then it belongs under Object Code 300**

Object Code 400 - Purchased Property Services

- **Review the items budgeted in Object Code 400**
  - **Copier expenses**
    - **Is the contract up? Is the LEA upgrading? Did any copiers exceed the contracted costs?**
  - **Interactive Board installations, repair of technology, etc.**
  - **Facility rentals, include the purpose of the rental**
  - **Transportation, where buses are owned by the drivers**
- **Get estimates from companies to ensure all increases are accounted for**

Object Code 500 - Other Purchased Services

Review Current Budget

- **In- or -out of state travel planned for 26-27 year**
    - **Include # of participants, positions, conference registration, location, meals, lodging, mileage, airfare, parking, etc.**
- **Student transportation services - school choice, N&D, Foster Care, Summer School, etc.**
- **Additional expenditures include: student fees, online web-based subscriptions, printing services, postage, phone, and advertisements.**

Object Code 600 - Material/Supplies

Review the 25-26 budget to determine:
- Are any items consumable and need to be included in the 26-27 application?
- Are there any non-consumable items, such as computers, laptops, etc. that need to be replaced during 26-27?
- Are there supplies being purchased for programs that provide ongoing support, such as, but not limited to:
  - Homeless
  - Migrant
  - N &D
- Internal Printing - paper, toner, binding supplies, etc.

Object Code 700 - Property

- **State capitalization threshold for 26-27 is $10,000**
  - **Hardware/Equipment - Include the number of items being purchased and/or per unit cost for each item. An item is considered "equipment" only if it meets <u>all</u> the criteria listed below:**
    - **Expected to serve it's principal purpose for at least one year**
    - **It is nonexpendable; that is, if damaged or worn out, it can be repaired without being replaced**
    - **Each unit costs $10,000 or more ***
      - **NOTE: Unit cost of $10,000 does not apply to any program funded by 8(g) money.**

*Districts are allowed a more restrictive threshold

Object Code 800 - Debt Service and Miscellaneous

- **Membership dues and fees for professional organizations**

- **All costs paid directly to nonpublic employees**
  - **Stipends**
  - **Benefits**
  - **Tuition/praxis reimbursements**
  - **Travel**

Resources

Fiscal Review Guidance

Detailed Object Code and Education Improvement Category Descriptions

26-27 Federal Funding Guide

2026-2027 School System Planning and Budgeting Workbook

[Non-Regulatory Guidance for Title I, Part A](#)

[Non-Regulatory Guidance for Title II](#)

[Non-Regulatory Guidance for Title III and English Learners](#)

[Non-Regulatory Guidance for Title IV, Part A](#)

Federal Support Contacts

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Click the link below...

https://forms.gle/EhMfFd2YnNhhmE5z8

SAVE THE DATE

Topic: Parent & Family Engagement
Date and Time: April 23, 2026
10:00-11:00 AM

Zoom Link: https://ldoe.zoom.us/j/94307225730

Meeting ID: 943 0722 5730