Notes to Proposed Budget

General Budget Items

- **4.5% Step Increase to certified personnel and support staff above $33K**
- **$1500 step increase to support staff**
- **Projected 6% increase to Medical Benefits**

71100 Regular Instruction Program

The Regular Education Instructional Program includes activities that provide students in grades K thru 12 with learning experiences to prepare them in their roles as citizens, family members, and members of the workforce. Expenditures for instructing students should be recorded in this program.

FY 2026 Budget Notes

- **399 Other Contracted Services – Includes contract for programs that provide benchmark information and credit recovery curriculum**
- **449 Text Books – Text book purchases for FY 26**
- **722 Instructional Equipment – Replacement of student chrombooks and Teacher classrrom computers, devices as needed.**

71150 Alternative Instruction Program

Alternative Schools Program is an instructional program designated for students who consistently exhibit behavior that is disruptive to the learning process or violent in nature.

71200 Special Education Program

The Special Education Program includes activities that provide learning experiences for students having special needs. This includes pre-school as well as elementary and secondary students

71300 Career and Technical Education Program

The Career and Technical Education Program includes instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include student training both in the classroom and in supervised work environments.

FY 2026 Budget Notes

- **Will budget and remaining Innovative School Model funds after June 30.**
- **TCAT Revenues will be budgeted and disbursed to the schools as they are received. (Generally Dec and June)**

72110 Attendance

Attendance services are activities designed to improve student attendance at school and which attempt to prevent or to solve student problems involving the home, the school, and the community.

72120 Health Services

Health Support Services are activities that provide physical and mental health services that are not direct instruction. Services are also provided for appropriate medical and nursing services as required by individual program needs that include medical supplies, materials, and equipment.

FY 2026 Budget Notes

- **399 Other Contracted Services – Includes contracted services such disposal of medical waste items, contracts for sub nurses**

72130 Other Student Support

Other Student Support includes services to students in addition to attendance and health services. These include guidance services, and evaluation and testing services for Regular Education students, Special Education students, and Vocational Education students. This includes expenditures related to student testing and guidance services.

72210 Regular Instructional Program

The Regular Instruction Program includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, etc.

72220 Special Education Program

Special Education Instruction Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. These activities include curriculum development, techniques of instruction, child development and understanding, and staff training.

72230 Career and Technical Education Program

Career and Technical Education Instructional Staff Support includes activities primarily for assisting instructional staff.

72250 Technology

Technology services are designed to provide internet and other technical services to support instruction, attendance, health, administration, testing, and other areas as needed. Major categories include personnel, benefits, supplies, materials, and other expenses such as internet connectivity.

FY 2026 Budget Notes

- **350 – Interconnectivity thru ENA**
- **399 – Includes contract with Blue Grass, PDQ, Zoom Video, Central Technologies, etc to help maintain, provide security and services related to the network**
    - **ERATE Match of $95,000 (Year 1) for the installation and implementation of infrastructure equipment purchased through ERATE.**

72310 Board of Education

Board of Education includes activities of the elected body that have been created according to State law and vested with responsibilities for educational activities in a given administrative unit.

72320 Director of Schools

The Office of the Director of Schools includes activities performed in directing and managing all programs of the LEA.

72410 Office of The Principal

Office of the Principal includes activities concerned with directing and managing the operation of a particular school. Such activities include those performed by the School Administrative Staff while they supervise and evaluate all operations of the school. These activities also include the work of secretarial and clerical staff in support of the teaching and administrative duties.

FY 2026 Budget Notes

- **399 Other Contracted Services – Includes copier contract with RJYoung, and duplo providers, reimbursements to schools for contracts with Athletic Trainers, etc.**

72510 Fiscal Services

Fiscal Services includes activities concerned with the fiscal or financial operations of the LEA. This program includes receipts and disbursements, financial and property accounting, payroll, inventory control, internal auditing, and the managing of funds.

- **Payment to county for providing these services**

72610 Operation of Plant

Operation of Plant includes activities concerned with keeping the physical plant clean and ready for daily use. These activities include operating the heating, lighting, and ventilating systems, and repairing and replacing equipment (vacuum cleaners, buffers, etc.).

FY 2026 Budget Notes

- **399 Other Contracted Services – Contract for custodial services**

72620 Maintenance of Plant

Maintenance of Plant includes activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair.

FY 2026 Budget Notes

- **399 Other Contracted Services – Includes, HVAC maintenance, etc**

72710 Transportation

Transportation includes activities concerned with conveying students for Regular, Vocational, and Special Educational instruction, as provided by State and Federal law. This includes trips between home and school, and trips to school activities.

72810 Central and Other

These are activities concerned with maintaining an efficient staff for the LEA. It includes such activities as central warehousing and other activities not specifically categorized elsewhere in the chart of accounts.

73300 Community Services

Community Services includes activities concerned with providing community services to students, staff, or community participants.

73400 Early Childhood Education Program

The Early Childhood Education Program includes activities that address the educational, health and social service needs of preschoolers who are three and four years of age to prepare them for kindergarten.

76100 Regular Capital Outlay

District Patch Paving	**$80,000.00**
Parking Lot Striping - EHHS, CES, CIS	**$25,000.00**
Playground Fencing - CES, CIS	**$30,000.00**
District Painting	**$100,000.00**
District HVAC Replacement	**$100,000.00**
Classroom Flooring - EHES, CES	**$60,000.00**
Doors & Windows - EHES	**$425,000.00**
Total (not including ISM)	**$820,000.00**
ISM _ Capital Outlay Projects	
CTE Building - EHHS (ISM)	**$589,000.00**
Consumer Science Class Renovation - HCHS (ISM)	**$170,000.00**
ISM Total	**$759,000.00**
Total Capital Projects	**$1,579,000.00**