

GENERAL FUND 2025-2026

Arlington Community Schools

ACS Board of Education Approved on XX/XX/XXXX

Town of Arlington Approved on June XX/XX/XXXX

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SUPERINTENDENT

SCOTT BENJAMIN
SCHOOL BOARD CHAIR

AMY SAPINSEY
CHIEF FINANCIAL OFFICER

12060 Arlington Trail
Arlington TN 38002





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ARLINGTON COMMUNITY SCHOOLS PROFILE

Situated in Arlington, Tennessee, Arlington Community Schools is home to four campuses, including Arlington Elementary, Donelson Elementary, Arlington Middle and Arlington High. As the public school district of choice for more than 4,100 PreK through 12th grade students, ACS has become an academic destination for many families thanks to our dedicated staff, strong academic record, modern facilities, technology-forward vision and vast extracurricular offerings beyond the classroom.

In ACS, our mission is to empower and inspire all students towards lifetime learning, career success and good citizenship. We achieve this by promoting the [Portrait of an ACS Graduate](#), our vision for students and what they will need to succeed in college, career and life by identifying modern skills, character traits and social and emotional competencies. Together, we're training our students to Communicate Effectively, Collaborate Intentionally, Cultivate Creativity, Be Resilient and Lead with Empathy. We're prioritizing STEAM Learning (Science, Technology, Engineering, Arts & Mathematics) with two STEAM Designated Schools® and STEM for All in Grades Pre-K through 12th, and we continue to expand college-level credit opportunities and Career & Technical Education to meet our students' needs.

ACS is proud to be among the Best Communities for Music Education® and the one of the Certified Top Workplace® for school district employees in the Memphis-Metro region.

Explore why ACS is big enough to be a place for everyone but still thrives on that small-town charm by visiting our website, www.acsk-12.org.

BUDGET HIGHLIGHTS

Fund

This budget includes the General-Purpose Fund, the school system's primary operating fund.

Enrollment

Enrollment projections are based on spring enrollment data for in-district and out-of-district students, historical enrollment trends, and projected construction of new homes. The projected enrollment for the 2025-2026 school year is 4,145 students.

Revenue

The major sources of revenue for the general-purpose fund consist of the State of Tennessee Investment in Student Achievement (TISA), the Shelby County Government, and the Town of Arlington.

Expenditures

The following are highlights of the 2025-2026 budget.

Improve Student Achievement

- iPad Refresh K, 1st, 5th, and 9th Grades
- \$500,000 in Legacy Grants
- Paid Student Internship Program Continuation
- Welding Lab Remodel - Arlington High
- Football Field House Construction - Arlington High
- Basketball back entrance, concessions, and gym floor updates (multi year) - Arlington High
- Upgrade locker rooms for Basketball, Volleyball, Girls Wrestling, & Visitors - Arlington High
- Projection system for Basketball gym - Arlington High
- Upgrades to Soccer field - Arlington High
- Additional funds for All Fine Arts Programs at All Schools, including Music, Art, Band, Orchestra, Vocal, Theatre and Visual Arts
- Funds to replace AHS Band Percussion Instruments
- New software for all schools, Magic School and Digital Hall Pass

Maximize Employee Capacity

- Step Plus 2.5% COLA raises for all employees
- Additional Personal Day for Employees at Highest Step
- TLC Day for Full Time Employees
- Bonus Payment for Employees (excluding substitutes)
- Longevity Bonus for Eligible Employees
- Retaining Substitutes Incentive Pay
- Quarterly Employee Celebrations
- Additional Assistant Principal shared between AES and DES
- Additional Communications Specialist position
- Additional Functional Skills teacher and 2 Sped assistants
- New Salary Schedules for SPED and ED Assistants with a 4 year Bachelor Degree
- Powerschool Predictive Assessment to plan for future growth in the district

Improve Organizational Efficiency & Effectiveness

- Capital Projects:
 - HVAC partial Replacement - Arlington High (multi year)
 - Roof Replacement - Arlington High (multi year)
 - Parking Lot Paving and Repairs - Arlington High
 - Interior painting - Arlington High
- Technology
 - Upgraded Wifi access in additional campus buildings - Arlington High
- Safety
 - Centegix, crisis alert system software - All Schools
 - Additional School Security Officer, shared between elementary schools and district office
 - New Operations Truck
- Retirement
 - TCRS Employer Rate for Legacy Teachers reduced by .59% to 5.77%
 - Other Post-Employment Benefits (OPEB) Contribution to Tennessee School Board Association (TSBA) Trust
- Memphis-Shelby County Schools final building fee payment

Engage Community Support

- Family Engagement Events
 - Homecoming Carnival
 - Track or Treat Movie Night
 - Mental Health Fair
- PEP Talks Podcast
- ACS Connect Newsletter
- LEAD Arlington Program
- Active Member of Arlington Chamber of Commerce
- Arlington 5K Participant
- Community cookouts before Arlington High School home football games

TABLE OF CONTENTS

Budget Timeline	8
General Fund Revenue Overview	9-10
General Fund Revenue	11-13
General Fund Expenditures Overview	14-15
General Fund Expenditures	
Board of Education	16
Director of Schools	17
Office of Principal	18
Regular Education Instruction	19
Alternative Education	20
Special Education	21
Career & Technical Education	22
Student Body Educational Program	23
Guidance	24
Regular Education Support	25
Special Education Support	26
Career & Technical Ed Support	27
Accountability / Student Support	28
Fiscal Services	29
Human Resources	30
Student Services/Attendance	31
Health Services	32
Coordinated School Health	33
Operation of Plant	34
Maintenance of Plant	35
Safety	36
Safe Schools	37
Technology	38
Planning & Transportation	39
Regular Capital Outlay & Transfers Out	40

BUDGET TIMELINE

Planning & Preparation Calendar

November 18, 2024	DRAFT BUDGET CALENDAR PRESENTED TO SUPERINTENDENT
December 17, 2024	DRAFT BUDGET CALENDAR PRESENTED AT REGULAR BOARD MEETING
January 13, 2025	BUDGET INFORMATION PACKETS, GUIDELINES, AND ENROLLMENT PROJECTIONS PROVIDED TO EXECUTIVE STAFF
February 10, 2025	BUDGET REQUESTS DUE FROM EXECUTIVE STAFF
March 10, 2025	PRELIMINARY BUDGET MEETING WITH EXECUTIVE STAFF
April 7, 2025	PROPOSED BUDGET PROVIDED TO BOARD MEMBERS
April 14-18, 2025	MEETING WITH BOARD MEMBERS TO DISCUSS PROPOSED BUDGET
May 5, 2025	PROPOSED BUDGET AVAILABLE ONLINE FOR INSPECTION BY INTERESTED CITIZENS
May 13, 2025	SCHOOL BOARD BUDGET WORK SESSION (IF NEEDED)
May 19, 2025	SCHOOL BOARD MEETING FOR APPROVAL OF BUDGET
May 21, 2025	PROPOSED BUDGET DELIVERED TO BOARD OF MAYOR AND ALDERMAN
June 2, 2025	BOARD OF MAYOR AND ALDERMAN APPROVAL OF BUDGET
August 1, 2025	SUBMIT BUDGET TO STATE OF TENNESSEE COMMISSIONER OF EDUCATION

GENERAL FUND REVENUE

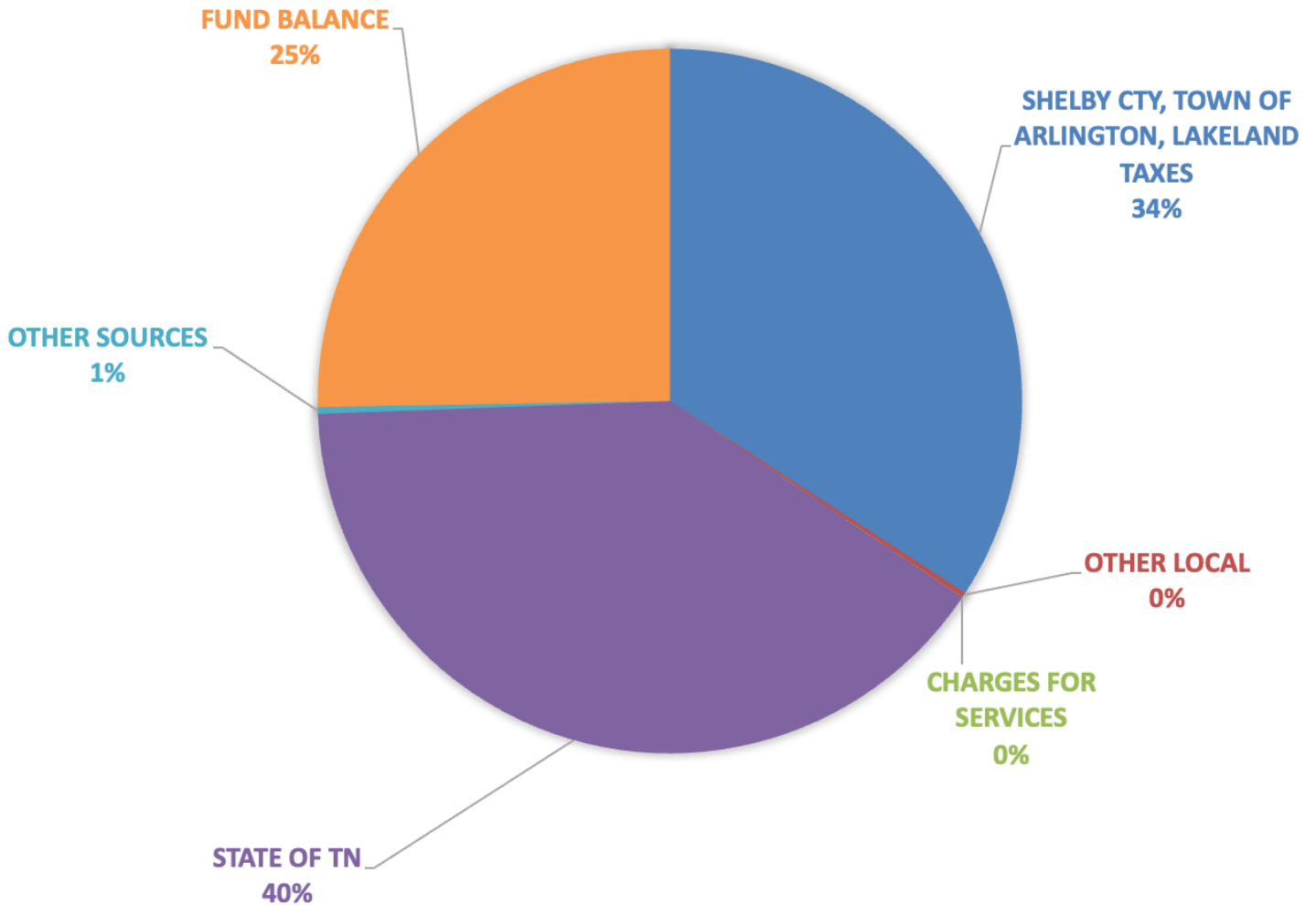
The three major sources of revenue for Arlington Community Schools are the State of Tennessee, the Shelby County Government, and the Town of Arlington.

State of Tennessee funds consists primarily of the Tennessee Investment in Student Achievement (TISA) funds projected to be slightly lower as compared to the funding from the 2024-2025 school year due to Lakeland Preparatory School. This preliminary estimate is provided by the Tennessee Department of Education based on the average daily membership (ADM) of students and other unique factors.

Shelby County Government funds come from two primary sources: property tax and sales tax. Educational revenues are shared between Memphis-Shelby County Schools and municipal school districts located within Shelby County, Tennessee based on the Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) formula developed by the Tennessee Department of Education. The WFTEADA percentage varies each year for each of the school districts. The district's WFTEADA for the 2024-2025 school year was 3.28%.

Town of Arlington allocates .15 of the municipal tax rates to be designated for municipal schools. The amount projected for 2025-2026 school year is projected to be at the same rate as compared to the 2024-2025 school year.

GENERAL FUND REVENUE



The major sources of revenue are from State of Tennessee, Shelby County Government, utilization of fund balance and the Town of Arlington.

Subcategories:

- Tennessee Investment in Student Achievement (TISA)
- Shelby County Property & Sales Taxes
- Town of Arlington Property Tax
- Arlington Community Schools Fund Balance
- Other Miscellaneous Revenue

GENERAL FUND REVENUE

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
40000	COUNTY TAXES	23,263,909	25,768,000	24,781,214
43000	CHARGES FOR SERVICES	649,908	10,200	10,200
44000	OTHER LOCAL	1,339,908	940,000	168,000
46000	STATE OF TENNESSEE	30,176,006	28,698,621	29,727,353
47000	FEDERAL GOVERNMENT	110,995	50,000	50,000
49000	OTHER SOURCES	430,335	175,000	225,000
39000	FUND BALANCE	-	13,653,615	18,327,942
REVENUE GRAND TOTAL		55,971,061	69,295,436	73,289,709

COUNTY TAXES REVENUE

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
40110	CURRENT PROPERTY TAX	12,735,813	14,500,000	12,969,714
40120	TRUSTEE'S COLLECTION - PRIOR YEARS	105,479	200,000	200,000
40130	CLERK & MASTER/CIRCUIT COURT - PRIOR YEARS	101,204	100,000	100,000
40140	INTEREST & PENALTY	-	500	-
40162	PAYMENTS IN LIEU OF TAXES - LOCAL UTILITY	83,347	100,000	75,000
40163	PAYMENTS IN LIEU OF TAXES - OTHER	149,765	140,000	130,000
40210	LOCAL OPTION SALES TAXES	7,880,445	8,200,000	8,500,000
40240	WHEEL TAX	976,900	1,200,000	1,500,000
40270	BUSINESS TAX	1,212	1,500	1,500
40275	MIXED DRINK TAX	31,227	26,000	30,000
40610	CURRENT PROPERTY TAX (Town of Arlington/Lakeland)	1,198,516	1,300,000	1,275,000
COUNTY TAX REVENUE TOTAL		23,263,909	25,768,000	24,781,214

CHARGES FOR SERVICES

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
43513	TUITION - SUMMER SCHOOL	3,580	10,000	10,000
43517	TUITION - OTHER	646,077	-	-
43990	OTHER CHARGES FOR SERVICES	251	200	200
CHARGES FOR SERVICES TOTAL		649,908	10,200	10,200

OTHER LOCAL REVENUE

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
44120	LEASE/RENTALS	42,950	40,000	50,000
44170	MISC REFUNDS AND BANK INTEREST	1,173,192	800,000	10,000
44990	OTHER LOCAL REVENUE	123,765	100,000	108,000
OTHER LOCAL REVENUE TOTAL		1,339,908	940,000	168,000

STATE OF TENNESSEE REVENUE

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
46510	TISA	29,582,905	28,200,000	28,500,000
46513	TISA ON BEHALF PAYMENTS	133,621	133,621	150,000
46590	OTHER STATE EDUCATION FUNDS	271,426	300,000	1,017,353
46610	CAREER LADDER PROGRAM	56,273	65,000	60,000
STATE OF TN REVENUE TOTAL		30,044,224	28,698,621	29,727,353

FEDERAL GOVERNMENT REVENUE

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
47590	OTHER FEDERAL THRU STATE	110,995	50,000	50,000

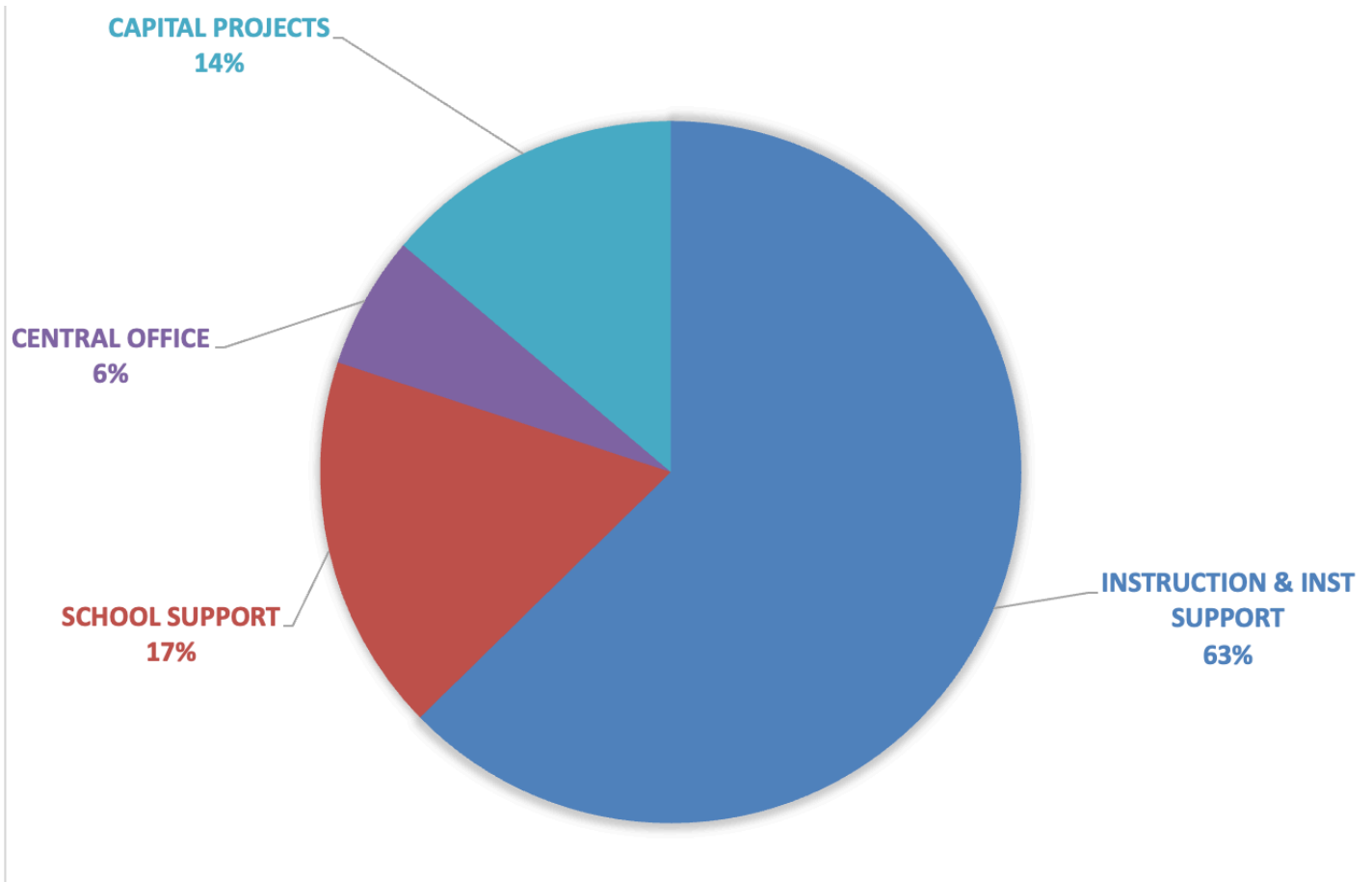
OTHER SOURCES OF REVENUE

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
49700	INSURANCE RECOVERY	406,505	150,000	200,000
49800	OPERATING TRANSFERS / INDIRECT COST	23,830	25,000	25,000
OTHER SOURCES OF REVENUE TOTAL		430,335	175,000	225,000

FUND BALANCE

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
39000	FUND BALANCE	-	13,653,615	18,327,942

GENERAL FUND EXPENDITURE



Instruction and Instruction Support consists of Regular Education Instruction, Alternative Education, Special Education, Career & Technical Education, Guidance, Office of Principal, Regular Education Support, Special Education Support, and Career & Technical Support.

School Support consists of Accountability & Other Student Support, Student Services & Attendance, Health Services, Coordinated School Health, Operation of Plant, Maintenance of Plant, Safety & Security, Technology, Planning, and Transportation.

Central Office consists of the Board of Education, Office of Superintendent, Fiscal Services, Human Resources and OPEB.

Other expenditures consist of Regular Capital Outlay projects.

GENERAL FUND EXPENDITURES

ACCT - DESCRIPTION	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
72310 - Board of Education	5.30	5.30	5.30	1,237,437	1,726,875	1,611,697
72320 - Director of Schools	4.70	5.20	7.20	1,011,702	1,378,552	1,207,779
72410 - Office of Principal	36.00	36.00	38.00	2,919,298	3,334,314	3,496,759
71100 - Regular Education Instruction	264.00	265.00	252.00	23,873,737	29,020,326	29,333,625
71150 - Alternative Education	4.80	4.80	4.80	468,079	563,637	452,313
71200 - Special Education	43.30	46.30	56.00	2,935,944	3,483,465	4,424,023
71300 - Career & Technical Education	12.00	13.00	13.00	1,204,011	1,461,502	1,550,252
71400 - Student Body Educational Program	-	-	-	281,811.32	500,000	500,000
72130 - Guidance	11.00	11.00	11.50	1,051,024	1,299,569	1,441,333
72210 - Regular Education Support	20.34	23.84	25.84	2,220,105	2,833,423	3,383,346
72220 - Special Education Support	7.83	7.33	7.33	1,233,713	1,646,481	1,709,173
72230 - Career & Technical Ed Support	0.83	0.83	0.83	144,889	169,902	177,514
72130 - Accountability / Student Support	3.00	3.50	3.50	571,126	779,793	756,697
72510 - Fiscal Services	4.50	5.00	5.00	727,810	805,486	806,691
72520 - Human Resources	4.25	4.25	5.50	585,011	738,762	734,982
72110 - Student Services/Attendance	9.25	9.25	9.00	737,809	840,669	974,083
72120 - Health Services	5.00	5.00	6.50	394,711	443,520	565,082
72120 - Coordinated School Health	-	0.50	0.50	9,275	97,141	99,608
72610 - Operation of Plant	5.00	5.00	5.00	2,880,170	3,845,277	4,293,798
72620 - Maintenance of Plant	6.50	6.00	5.00	983,664	1,196,097	1,300,439
72810 - Safety	2.00	2.00	3.00	229,000	312,248	412,092
72810 - Safe Schools	-	-	-	-	112,000	109,000
72250 - Technology	4.00	4.00	4.00	1,012,456	1,118,077	1,179,094
72110 - Planning/Attendance	-	-	-	-	20,000	35,000
72710 - Transportation	-	-	-	1,434,343	2,115,000	2,452,000
76100 - Regular Capital Outlay	-	-	-	5,642,945	3,920,000	5,250,000
99100 - Transfers Out	-	-	-	333,333	5,533,333	5,033,333
EXPENSES GRAND TOTAL	453.60	463.10	468.80	54,123,401	69,295,447	73,289,709

BOARD OF EDUCATION

72310

OBJECT	DESCRIPTION	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
11800	SECRETARY TO THE BOARD	0.30	0.30	0.30	21,056	23,193	24,375
19100	BOARD & COMMITTEE MBRS	5.00	5.00	5.00	33,124	33,125	33,125
18900	OTHER SALARY & WAGES				-	63,000	63,000
20100	SOCIAL SECURITY				3,197	7,398	7,471
20400	STATE RETIREMENT				1,558	1,716	1,804
20600	LIFE INSURANCE				732	1,700	1,725
20700	MEDICAL INSURANCE				486,671	560,376	465,000
21200	EMPLOYER MEDICARE				747	817	1,747
30500	AUDIT SERVICES				87,000	90,000	100,000
32000	DUES & MEMBERSHIPS				12,172	20,000	17,000
35500	TRAVEL				-	250	250
39900	OTHER CONTRACTED SERVICES				2,000	35,500	25,000
49900	OTHER SUPPLIES & MATERIALS				-	1,000	1,000
50500	JUDGMENTS				11,904	105,800	110,000
50600	LIABILITY INSURANCE				67,426	100,000	120,000
51000	TRUSTEE COMMISSION				339,164	450,000	400,000
51300	WORKMEN'S COMPENSATION INSURANCE				114,553	115,000	100,000
52400	IN-SERVICE/STAFF DEVELOPMENT				45,946	105,000	127,200
59900	OTHER CHARGES				6,365	8,000	8,000
70100	ADMINISTRATION EQUIPMENT				3,822	5,000	5,000
TOTAL		5.30	5.30	5.30	1,237,437	1,726,875	1,611,697

Overview: This budget includes salaries and benefits for school board members and the secretary to the board, retiree's insurance, contribution to OPEB, audit services, legal judgments, legal liability insurance, Shelby County Trustee's commission, and worker's compensation insurance.

DIRECTOR OF SCHOOLS 72320

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10100	COUNTY OFFICIAL/ADMIN OFFICER	1.00	1.00	1.00	247,200	307,000	230,300
11700	CAREER LADDER				1,000	1,000	-
16100	SECRETARY(S)	1.70	1.70	1.70	117,940	128,500	133,475
18900	OTHER SALARY & WAGES	2.00	2.50	4.50	363,118	503,900	455,100
20100	SOCIAL SECURITY				35,920	58,397	50,770
20400	STATE RETIREMENT				54,872	74,599	66,260
20600	LIFE INSURANCE				3,075	4,000	4,000
20700	MEDICAL INSURANCE				62,069	82,500	75,000
20800	DENTAL INSURANCE				1,524	2,000	-
21200	EMPLOYER MEDICARE				10,485	13,656	11,874
21700	RETIREMENT HYBRID STABILIZATION				1,987	5,000	5,000
29900	OTHER FRINGE BENEFITS				5,585	5,500	2,000
32000	DUES & MEMBERSHIPS				2,533	17,500	7,000
34800	POSTAL CHARGES				56	400	400
35500	TRAVEL				-	1,700	1,800
39900	OTHER CONTRACTED SERVICES				23,915	45,500	36,000
43500	OFFICE SUPPLIES				4,476	10,500	10,000
52400	IN-SERVICE/STAFF DEVELOPMENT				36,020	55,500	45,000
59900	OTHER CHARGES				24,037	36,300	41,800
70100	ADMINISTRATION EQUIPMENT				15,892	25,100	32,000
TOTAL		4.70	5.20	7.20	1,011,702	1,378,552	1,207,779

Overview: This budget includes salaries and benefits for the Superintendent, General Counsel, Director of Communications & Planning, Associate Superintendent / Administration Support and secretaries.

OFFICE OF PRINCIPAL 72410

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10400	PRINCIPAL(S)	5.00	5.00	5.00	628,174	642,000	661,000
11700	CAREER LADDER				3,000	4,000	2,000
13900	ASSISTANT PRINCIPAL(S)	10.00	10.00	12.00	991,377	1,156,000	1,300,000
16100	SECRETARY(S)	5.00	5.00	5.00	183,845	212,000	220,000
16200	CLERICAL PERSONNEL	16.00	16.00	16.00	528,805	595,000	623,000
20100	SOCIAL SECURITY				138,471	161,758	173,972
20400	STATE RETIREMENT				166,091	174,325	190,000
20600	LIFE INSURANCE				7,081	8,000	8,500
20700	MEDICAL INSURANCE				201,739	290,000	220,000
21200	EMPLOYER MEDICARE				32,371	37,831	40,687
21700	RETIREMENT HYBRID STABILIZATION				2,496	5,500	3,500
35500	TRAVEL				-	600	600
47100	SOFTWARE				6,102	3,300	9,500
52400	IN-SERVICE/STAFF DEVELOPMENT				14,744	24,000	24,000
59900	OTHER CHARGES				15,000	20,000	20,000
TOTAL		36.00	36.00	38.00	2,919,298	3,334,314	3,496,759

Overview: This budget includes salaries and benefits for the school principals, assistant principals, financial secretaries, clerical assistants, attendance clerks, and special education clerical staff. This budget also includes an allocation for school faculty staff morale.

Regular Education Instruction 71100

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
11600	TEACHERS	250.00	251.00	238.00	16,332,510	18,852,000	19,157,500
11700	CAREER LADDER				26,000	35,000	25,000
16300	EDUCATIONAL ASSISTANTS	14.00	14.00	14.00	257,004	360,000	375,000
18800	BONUS PAYMENTS				470,200	590,000	1,000,000
18900	OTHER SALARY & WAGES				491,779	500,000	600,000
19500	CERTIFIED SUBSTITUTE TEACHERS				316,277	500,000	550,000
20100	SOCIAL SECURITY				1,045,943	1,291,894	1,345,865
20400	STATE RETIREMENT				1,121,257	1,297,177	1,486,864
20600	LIFE INSURANCE				49,380	58,300	61,000
20700	MEDICAL INSURANCE				1,923,958	2,464,116	2,500,000
21200	EMPLOYER MEDICARE				245,996	302,137	314,759
21700	RETIREMENT HYBRID STABILIZATION				52,453	74,016	70,000
33600	MAINT & REPAIR-EQUIPMENT				107,837	123,000	136,500
39900	OTHER CONTRACTED SERVICES				-	15,000	15,000
42900	INSTRUCTIONAL SUPPLIES & MATERIALS				240,764	383,100	354,200
43000	TEXTBOOKS-ELECTRONIC				118,057	592,000	377,000
44900	TEXTBOOKS-BOUND				2,974	50,000	50,000
47100	SOFTWARE				358,576	392,000	527,000
49900	OTHER SUPPLIES & MATERIALS				-	14,000	14,000
53500	FEE WAIVERS				10,000	10,000	10,000
59500	TISA ON BEHALF PMTS, ACT				102,433	102,433	102,433
59900	OTHER CHARGES				29,842	56,150	82,500
72200	REG INST EQUIPMENT				570,494	958,000	179,000
TOTAL		264.00	265.00	252.00	23,873,737	29,020,326	29,333,625

Overview: This budget includes salaries and benefits for regular teachers, ESL, APEX, STEM, JROTC, Interventionist, educational assistants, coaching stipends, bonus payments, TN Freedom Act Teacher Bonuses, regular education, and summer school.

Alternative Education Instruction 71150

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
11600	TEACHERS	3.00	3.00	3.00	303,389	350,000	260,000
11700	CAREER LADDER				1,000	1,000	-
12800	HOMEBOUND TEACHER	0.80	0.80	0.80	23,541	35,000	30,000
13900	ASSISTANT PRINCIPAL(S)				12,736	30,000	20,000
16300	EDUCATIONAL ASSISTANTS	1.00	1.00	1.00	21,580	24,000	26,000
18800	BONUS PAYMENTS				-	-	6,000
19500	CERTIFIED SUBSTITUTE TEACHERS				4,526	3,000	3,000
20100	SOCIAL SECURITY				20,163	25,606	20,150
20100	SOCIAL SECURITY				770	1,860	1,240
20400	STATE RETIREMENT				24,902	26,710	22,460
20400	STATE RETIREMENT				867	1,908	1,154
20600	LIFE INSURANCE				1,077	2,000	1,500
20700	MEDICAL INSURANCE				46,582	50,000	50,000
21200	EMPLOYER MEDICARE				4,715	5,990	4,713
21200	EMPLOYER MEDICARE				180	435	290
21700	RETIREMENT HYBRID STABILIZATION				804	1,500	2,000
35500	TRAVEL				-	100	75
42900	INSTRUCTIONAL SUPPLIES & MATERIALS				919	1,225	1,225
44900	TEXTBOOKS				-	300	300
49900	OTHER SUPPLIES & MATERIALS				324	500	500
52400	IN-SERVICE/STAFF DEVELOPMENT				-	1,800	1,000
59900	OTHER CHARGES				-	400	400
79000	OTHER EQUIPMENT				-	300	300
TOTAL		4.80	4.80	4.80	468,079	563,637	452,313

Overview: This budget includes salaries and benefits for alternative education teachers, STEP Program teachers and assistant, homebound teacher, and TN Freedom Act Teacher Bonuses.

Special Education Instruction 71200

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
11600	TEACHERS	26.00	27.00	25.00	1,574,733	1,862,000	1,850,000
11700	CAREER LADDER				2,000	2,000	2,000
12800	HOMEBOUND TEACHERS	0.80	0.80	0.50	19,876	25,000	30,000
16300	EDUCATIONAL ASSISTANTS	13.00	15.00	24.00	347,544	385,000	779,000
17100	SPEECH PATHOLOGIST	3.50	3.50	6.50	222,953	300,000	597,000
18800	BONUS PAYMENTS				-	-	48,000
19500	CERTIFIED SUBSTITUTE TEACHERS				107,360	70,000	75,000
20100	SOCIAL SECURITY				133,729	163,928	209,622
20400	STATE RETIREMENT				155,892	167,710	239,186
20600	LIFE INSURANCE				6,330	7,500	10,000
20700	MEDICAL INSURANCE				235,083	300,000	340,000
21200	EMPLOYER MEDICARE				31,289	38,338	49,025
21700	RETIREMENT HYBRID STABILIZATION				9,127	12,000	16,000
31100	CONTRACTS W OTR SCHOOL SYSTEMS				-	10,000	40,000
31200	CONTRACTS W PRIVATE AGENCIES				-	40,000	40,000
33600	MAINT & REPAIR-EQUIPMENT				-	3,000	3,000
42900	INSTRUCTIONAL SUPPLIES & MATERIALS				38,486	45,800	45,000
59500	TISA ON BEHALF PMT, INDIV ED				31,187	31,187	31,187
72500	SPECIAL EDUCATION EQUIPMENT				20,355	20,000	20,000
TOTAL		43.30	46.30	56.00	2,935,944	3,483,465	4,424,023

Overview: This budget includes salaries and benefits for special education resource teachers, special education preschool, functional skills teachers, extended school year, homebound teacher, special education assistants, speech pathologists, and TN Freedom Act Teacher Bonuses. Vision and oral school for the deaf services are contracted.

Career & Technical Instruction 71300

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
11600	TEACHERS	12.00	13.00	13.00	777,537	967,000	1,000,000
18900	OTHER				-	-	26,000
19500	CERTIFIED SUBSTITUTE TEACHERS				22,771	20,000	25,000
20100	SOCIAL SECURITY				46,236	61,194	65,162
20400	STATE RETIREMENT				56,250	65,000	71,997
20600	LIFE INSURANCE				2,354	3,500	3,500
20700	MEDICAL INSURANCE				110,523	124,644	127,000
21200	EMPLOYER MEDICARE				10,817	14,312	15,240
21700	RETIREMENT HYBRID STABILIZATION				3,792	5,500	5,500
42900	INSTRUCTIONAL SUPPLIES & MATERIALS				68,405	105,350	112,850
44900	TEXTBOOKS				6,330	20,000	25,000
47100	SOFTWARE				-	-	3,000
49900	OTHER SUPPLIES & MATERIALS				26,126	30,000	30,000
59900	OTHER CHARGES				17,701	25,000	25,000
73000	VOCATIONAL EQUIPMENT				55,168	20,000	15,000
TOTAL		12.00	13.00	13.00	1,204,011	1,461,502	1,550,252

Overview: This budget includes salaries and benefits for career and technical teachers, and TN Freedom Act Teacher Bonuses. Supplies and materials for business and office management, health sciences, human services, welding, STEM, cybersecurity, JROTC, machining, criminal justice, coding and BioStem.

Student Body Education Program 71400

OBJECT	ACCOUNT NAME	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
49900	OTHER SUPPLIES & MATERIALS	40,890	125,000	125,000
59900	OTHER CHARGES	188,026	250,000	250,000
79000	OTHER EQUIPMENT	52,895	125,000	125,000
TOTAL		281,811	500,000	500,000

Overview: This budget includes funding to provide financial assistance to ACS clubs, organizations, sports teams and classrooms. Upon approval, these funds will allow these groups to undertake special projects, cover conference expenses, purchase equipment or fulfill other programmatic requirements.

Guidance 72130

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
11700	CAREER LADDER				2,000	4,000	2,000
12300	GUIDANCE PERSONNEL	11.00	11.00	11.50	807,902	925,000	1,000,000
18800	BONUS PAYMENTS				-	-	24,000
20100	SOCIAL SECURITY				48,237	57,598	63,612
20400	STATE RETIREMENT				57,954	65,000	76,844
20600	LIFE INSURANCE				2,461	4,000	4,000
20700	MEDICAL INSURANCE				78,280	100,000	125,000
21200	EMPLOYER MEDICARE				11,274	13,471	14,877
21700	RETIREMENT HYBRID STABILIZATION				3,097	4,500	5,000
47100	SOFTWARE				-	75,000	75,000
49900	OTHER SUPPLIES				1,215	5,000	5,000
52400	IN-SERVICE/STAFF DEVELOPMENT				10,160	25,000	25,000
59900	OTHER CHARGES				28,445	20,000	20,000
79000	OTHER EQUIPMENT				-	1,000	1,000
TOTAL		11.00	11.00	11.50	1,051,024	1,299,569	1,441,333

Overview: This budget includes salaries and benefits for guidance counselors, and TN Freedom Act Teacher Bonuses.

Regular Education Support 72210

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	4.00	4.50	4.50	521,736	562,000	580,000
11700	CAREER LADDER				2,500	2,500	1,500
12900	LIBRARIAN(S)	5.00	5.00	5.00	363,689	408,000	430,000
13800	INSTRU COMPUTER PERSONNEL	4.00	4.00	4.00	319,885	350,000	375,000
16200	CLERICAL PERSONNEL	0.34	0.34	0.34	20,485	24,000	25,000
17200	INSTRUCTIONAL COACHES	-	3.00	6.00	-	270,000	625,000
18800	BONUS PAYMENTS				-	-	30,000
18900	OTHER SALARY & WAGES	7.00	7.00	6.00	192,159	225,000	220,000
19600	IN-SERVICE TRAINING				25,455	50,000	50,000
20100	SOCIAL SECURITY				85,217	117,273	144,863
20400	STATE RETIREMENT				100,149	137,172	152,304
20600	LIFE INSURANCE				4,107	7,700	7,000
20700	MEDICAL INSURANCE				138,449	180,638	260,000
21200	EMPLOYER MEDICARE				19,923	27,427	33,879
21700	RETIREMENT HYBRID STABILIZATION				2,773	4,713	3,000
30800	CONSULTANTS				5,500	50,000	50,000
35500	TRAVEL				75	200	200
39900	OTHER CONTRACTED SERVICES				-	25,000	25,000
43200	LIBRARY BOOKS/MEDIA				29,927	30,000	25,000
47100	SOFTWARE				33,931	42,300	28,100
49900	OTHER SUPPLIES & MATERIALS				3,606	10,000	10,000
52400	IN-SERVICE/STAFF DEVELOPMENT				136,273	231,000	239,000
59900	OTHER CHARGES				44,778	68,000	58,000
79000	OTHER EQUIPMENT				169,487	10,500	10,500
TOTAL		20.34	23.84	25.84	2,220,105	2,833,423	3,383,346

Overview: This budget includes salaries and benefits for Chief of Academics, supervisor of elementary education, supervisor of secondary education, supervisor of middle school education, instructional technology supervisor, librarians, instructional technology facilitators, shared clerical staff, school nutrition monitors, TV station engineer, TN Freedom Act Teacher Bonuses, and stipends for summer curriculum work.

Regular education support also includes library software, library books and teacher laptops.

Special Education Support 72220

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	1.00	1.00	1.00	109,441	116,000	120,000
11700	CAREER LADDER				1,000	2,000	1,000
12400	PSYCHOLOGICAL PERSONNEL	2.00	2.00	2.00	186,931	206,000	217,000
13100	MEDICAL PERSONNEL	2.00	2.00	2.00	79,731	112,000	90,000
16100	SECRETARY(S)	0.33	0.33	0.33	19,883	22,500	24,000
18900	OTHER SALARY & WAGES	2.50	2.00	2.00	169,240	187,000	195,000
20100	SOCIAL SECURITY				33,829	40,021	40,610
20400	STATE RETIREMENT				40,685	50,000	50,615
20600	LIFE INSURANCE				1,648	2,000	3,000
20700	MEDICAL INSURANCE				41,518	45,000	60,000
21200	EMPLOYER MEDICARE				7,912	9,360	9,498
21700	RETIREMENT HYBRID STABILIZATION				1,887	3,000	3,000
30800	CONSULTANTS				4,505	10,000	10,000
31200	CONTRACTS W/ PRIVATE AGENCES				227,039	381,100	385,550
35500	TRAVEL				458	500	500
49900	OTHER SUPPLIES & MATERIALS				15,037	15,000	29,000
52400	IN-SERVICE/STAFF DEVELOPMENT				9,384	20,000	20,000
59900	OTHER CHARGES				3,771	5,000	5,000
79000	OTHER EQUIPMENT				698	2,000	2,000
31200	CONTRACTS W/ PRIVATE AGENCES				262,225	385,000	400,400
41200	DIESEL FUEL				16,892	33,000	35,000
TOTAL		7.83	7.33	7.33	1,233,713	1,646,481	1,709,173

Overview: This budget includes salaries and benefits for special education support supervisor, psychologist, nurses, shared clerical, behavior interventionist, special education consulting teacher, and TN Freedom Act Teacher Bonuses.

Special education support also includes occupational therapy, physical therapy, and audiology contracted services. Special education bus contracted services and diesel fuel are included.

Career & Technical Education Support 72230

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	0.50	0.50	0.50	52,596	57,000	60,000
11700	CAREER LADDER				500	500	500
16100	SECRETARY(S)	0.33	0.33	0.33	19,882	22,500	24,000
20100	SOCIAL SECURITY				4,199	4,960	5,239
20400	STATE RETIREMENT				5,340	5,682	6,000
20600	LIFE INSURANCE				222	350	350
20700	MEDICAL INSURANCE				8,521	9,500	12,000
21200	EMPLOYER MEDICARE				982	1,160	1,225
21700	RETIREMENT HYBRID STABILIZATION				106	250	200
35500	TRAVEL				24,104	25,000	25,000
49900	OTHER SUPPLIES & MATERIALS				18	1,000	1,000
52400	IN-SERVICE/STAFF DEVELOPMENT				28,050	35,000	35,000
59900	OTHER CHARGES				369	7,000	7,000
TOTAL		0.83	0.83	0.83	144,889	169,902	177,514

Overview: This budget includes salaries and benefits for supervisor of career and technical and shared secretary.

Career and technical support also includes travel and professional development for competitions for welding and cybersecurity, STEM, APEX, and buses for CTE competitions.

Accountability 72130

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
16200	CLERICAL PERSONNEL	0.50	0.50	0.50	18,265	34,100	36,000
18900	OTHER SALARY & WAGES	2.50	3.00	3.00	416,688	450,500	445,000
20100	SOCIAL SECURITY				26,148	30,045	29,822
20400	STATE RETIREMENT				29,701	31,721	30,000
20600	LIFE INSURANCE				1,258	2,000	2,000
20700	MEDICAL INSURANCE				31,405	33,000	25,000
21200	EMPLOYER MEDICARE				6,115	7,027	6,975
21700	RETIREMENT HYBRID STABILIZATION				126	400	400
32200	EVALUATION & TESTING				6,351	100,000	60,000
35500	TRAVEL				1,048	2,500	2,500
39900	OTHER CONTRACTED SERVICES				-	41,500	55,000
47100	SOFTWARE				-	9,000	12,000
49900	OTHER SUPPLIES & MATERIALS				5,198	6,000	7,000
52400	IN-SERVICE/STAFF DEVELOPMENT				14,827	18,800	30,000
59900	OTHER CHARGES				9,245	8,200	9,000
79000	OTHER EQUIPMENT				4,749	5,000	6,000
TOTAL		3.00	3.50	3.50	571,126	779,793	756,697

Overview: This budget includes salaries and benefits for Chief of Accountability & Student Services, accountability support coordinator, supervisor, and shared clerical. Accountability also includes student evaluation and testing.

Fiscal Services 72510

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	2.00	2.00	2.00	230,753	248,000	261,000
11900	ACCOUNTANTS/BOOKKEEPERS	1.00	1.00	1.00	61,299	77,000	82,000
12200	PURCHASING PERSONNEL	0.50	1.00	1.00	68,810	75,000	78,000
16200	CLERICAL	1.00	1.00	1.00	61,788	68,100	73,000
18900	OTHER SALARY & WAGES				-	15,000	-
20100	SOCIAL SECURITY				24,933	29,952	30,628
20400	STATE RETIREMENT				34,788	42,129	42,000
20600	LIFE INSURANCE				1,255	2,000	2,000
20700	MEDICAL INSURANCE				40,526	42,000	51,000
21200	EMPLOYER MEDICARE				5,831	7,005	7,163
21700	RETIREMENT HYBRID STABILIZATION				1,893	2,400	3,000
32000	DUES & MEMBERSHIPS				1,443	3,000	2,000
35500	TRAVEL				18	400	400
39900	OTHER CONTRACTED SERVICES				58,640	7,000	7,500
43500	OFFICE SUPPLIES				2,441	3,000	3,000
47100	SOFTWARE				90,511	130,000	100,000
49900	OTHER SUPPLIES & MATERIALS				1,179	2,000	2,000
52400	IN-SERVICE/STAFF DEVELOPMENT				31,495	40,000	50,000
59900	OTHER CHARGES				5,753	6,500	7,000
70100	ADMINISTRATION EQUIPMENT				4,456	5,000	5,000
TOTAL		4.50	5.00	5.00	727,810	805,486	806,691

Overview: This budget includes salaries and benefits for Chief Financial Officer, Financial Reporting & Payroll Supervisor, Financial Analyst, Purchasing, and Clerical. Fiscal services also includes GASB and OPEB studies.

Human Resources 72520

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	1.25	1.25	1.00	221,111	242,000	158,000
16100	SECRETARY(S)	1.00	1.00	2.50	68,810	75,000	185,000
18900	OTHER SALARY & WAGES	2.00	2.00	2.00	111,807	177,000	128,000
20100	SOCIAL SECURITY				23,269	30,628	29,202
20400	STATE RETIREMENT				29,749	36,871	33,000
20600	LIFE INSURANCE				1,216	2,000	1,500
20700	MEDICAL INSURANCE				51,200	60,000	63,000
21000	UNEMPLOYMENT COMPENSATION				46	5,000	5,000
21200	EMPLOYER MEDICARE				5,442	7,163	6,830
21700	RETIREMENT HYBRID STABILIZATION				598	2,000	1,200
32000	DUES & MEMBERSHIPS				104	1,500	1,000
35500	TRAVEL				-	400	250
39900	OTHER CONTRACTED SERVICES				30,687	35,000	36,000
41100	DATA PROCESSING SUPPLIES				-	1,000	1,000
43500	OFFICE SUPPLIES				5,987	6,000	6,000
47100	SOFTWARE				-	-	16,000
52400	IN-SERVICE/STAFF DEVELOPMENT				30,291	27,000	33,000
59900	OTHER CHARGES				3,494	20,200	21,000
70100	ADMINISTRATION EQUIPMENT				1,200	10,000	10,000
TOTAL		4.25	4.25	5.50	585,011	738,762	734,982

Overview: This budget includes salaries and benefits for Executive Director of Human Resources, administrative assistant and shared administrative assistant with Student Services, district receptionist, and employee benefits specialist.

Student Services 72110

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	2.75	2.75	2.00	191,522	203,000	240,000
11700	CAREER LADDER				-	-	-
16200	CLERICAL PERSONNEL	0.50	0.50	1.00	18,265	34,000	71,000
18900	OTHER SALARY & WAGES	4.00	4.00	4.00	155,582	172,000	165,000
20100	SOCIAL SECURITY				21,702	25,358	29,512
20400	STATE RETIREMENT				27,150	30,907	35,000
20600	LIFE INSURANCE				1,087	2,000	2,000
20700	MEDICAL INSURANCE				30,707	40,000	86,000
21200	EMPLOYER MEDICARE				5,075	5,931	6,902
21700	RETIREMENT HYBRID STABILIZATION				541	1,500	1,500
13000	SOCIAL WORKERS	2.00	2.00	2.00	125,764	139,000	146,000
20100	SOCIAL SECURITY				7,326	8,618	9,052
20400	STATE RETIREMENT				9,174	8,840	11,000
20600	LIFE INSURANCE				380	500	500
20700	MEDICAL INSURANCE				14,328	12,000	21,000
21200	EMPLOYER MEDICARE				1,713	2,016	2,117
21700	RETIREMENT HYBRID STABILIZATION				581	1,500	1,000
35500	TRAVEL				64	200	100
39900	OTHER CONTRACTED SERVICES				16,993	39,450	39,450
49900	OTHER SUPPLIES & MATERIALS				4,119	4,000	4,000
47100	SOFTWARE				74,426	80,200	73,300
52400	IN-SERVICE/STAFF DEVELOPMENT				17,868	17,000	17,000
59900	OTHER CHARGES				3,600	5,500	5,500
70400	ATTENDANCE EQUIPMENT				9,841	7,150	7,150
TOTAL		9.25	9.25	9.00	737,809	840,669	974,083

Overview: This budget includes salaries and benefits for Supervisor of Student Services, Supervisor of Student Management, shared clerical, student management personnel, in-school suspension monitors, study hall monitor and social transition specialists.

Software for the student management system is included.

Health Services

72120

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
13100	MEDICAL PERSONNEL	5.00	5.00	6.50	299,530	330,000	438,000
20100	SOCIAL SECURITY				17,379	20,460	27,156
20400	STATE RETIREMENT				22,376	29,700	35,000
20600	LIFE INSURANCE				857	1,500	1,500
20700	MEDICAL INSURANCE				38,021	42,000	40,000
21200	EMPLOYER MEDICARE				4,064	4,785	6,351
21700	RETIREMENT HYBRID STABILIZATION				2,502	3,500	3,500
35500	TRAVEL				35	75	75
39900	OTHER CONTRACTED SERVICES				-	2,000	2,000
41300	DRUGS & MEDICAL SUPPLIES				7,227	3,000	5,000
49900	OTHER SUPPLIES & MATERIALS				1,297	3,000	3,000
52400	IN-SERVICE/STAFF DEVELOPMENT				422	1,000	2,000
59900	OTHER CHARGES				-	1,000	-
73500	HEALTH EQUIPMENT				1,000	1,500	1,500
TOTAL		5.00	5.00	6.50	394,711	443,520	565,082

Overview: This budget includes salaries and benefits for the Coordinated School Health Supervisor (split with Coordinated School Health department), school nurses, and nurse substitutes.

Coordinated School Health 72120

OBJECT ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
13100 MEDICAL PERSONNEL	-	0.50	0.50	-	53,000	55,000
20100 SOCIAL SECURITY				-	3,286	3,410
20400 STATE RETIREMENT				-	3,922	4,100
20600 LIFE INSURANCE				-	364	300
20700 MEDICAL INSURANCE				-	3,000	-
21200 EMPLOYER MEDICARE				-	769	798
47100 SOFTWARE				9,275	10,000	10,000
49900 OTHER SUPPLIES & MATERIALS				-	13,000	10,000
52400 IN-SERVICE/STAFF DEVELOPMENT				-	7,800	11,000
73500 HEALTH EQUIPMENT				-	2,000	5,000
TOTAL	-	0.50	0.50	9,275	97,141	99,608

Overview: This budget replaces the Coordinated School Health Grant previously administered by the Tennessee Department of Education. This budget includes salaries and benefits for the Coordinated School Health Supervisor (split with Health Services department) and related supplies and materials.

Operation of Plant 72610

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	5.00	5.00	5.00	314,124	378,000	332,000
18900	OTHER SALARY & WAGES				2,539	-	-
20100	SOCIAL SECURITY				18,125	23,436	20,584
20400	STATE RETIREMENT				24,759	34,020	28,000
20600	LIFE INSURANCE				961	2,500	1,500
20700	MEDICAL INSURANCE				43,459	47,940	60,000
21200	EMPLOYER MEDICARE				4,239	5,481	4,814
21700	RETIREMENT HYBRID STABILIZATION				1,030	2,000	2,000
32800	JANITORIAL SERVICES				1,097,678	1,390,000	1,450,000
35500	TRAVEL				-	300	300
39900	OTHER CONTRACTED SERVICES				247,034	270,000	635,000
41000	CUSTODIAL SUPPLIES				13,365	17,000	15,000
41500	ELECTRICITY				912,264	1,400,000	1,400,000
49900	OTHER SUPPLIES & MATERIALS				2,868	8,100	8,100
50200	BUILDING & CONTENT INSURANCE				188,320	250,000	300,000
59900	OTHER CHARGES				5,848	9,500	9,500
72000	PLANT OPERATION EQUIPMENT				3,557	7,000	27,000
TOTAL		5.00	5.00	5.00	2,880,170	3,845,277	4,293,798

Overview: This budget includes salaries and benefits for school plant managers, contracted janitorial services, light, gas and water for all buildings, and building insurance for all buildings.

Maintenance of Plant 72620

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	1.00	1.00	1.00	134,058	148,000	156,000
16100	SECRETARY(S)	0.50	-	-	-	-	-
16700	MAINTENANCE PERSONNEL	4.00	4.00	4.00	311,337	350,000	370,000
18900	OTHER SALARY & WAGES	1.00	1.00	-	14,964	-	-
20100	SOCIAL SECURITY				27,842	30,876	32,612
20400	STATE RETIREMENT				47,042	43,000	43,000
20600	LIFE INSURANCE				1,324	3,000	2,000
20700	MEDICAL INSURANCE				27,907	35,000	41,000
21200	EMPLOYER MEDICARE				6,512	7,221	7,627
21700	RETIREMENT HYBRID STABILIZATION				1,405	3,500	2,500
33500	MAINT & REPAIR-BUILDING				177,411	255,000	295,000
33600	MAINT & REPAIR-EQUIPMENT				3,951	8,500	8,500
33800	MAINT & REPAIR-VEHICLES				10,265	25,000	25,000
35500	TRAVEL				-	500	500
39900	OTHER CONTRACTED SERVICES				103,694	125,000	140,000
42500	GASOLINE				16,846	20,000	23,000
49900	OTHER SUPPLIES & MATERIALS				1,722	7,500	7,500
52400	IN-SERVICE/STAFF DEVELOPMENT				160	7,500	7,500
59900	OTHER CHARGES				7,517	7,000	8,500
70100	ADMINISTRATION EQUIPMENT				-	4,500	5,200
71700	MAINTENANCE EQUIPMENT				89,707	115,000	125,000
TOTAL		6.50	6.00	5.00	983,664	1,196,097	1,300,439

Overview: This budget includes salaries and benefits for Chief of Operations and operations staff. The maintenance budget includes maintenance and repairs for all buildings.

Safety 72810

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
18900	OTHER SALARY & WAGES	2.00	2.00	3.00	94,665	109,300	162,835
20100	SOCIAL SECURITY				5,295	6,777	10,096
20400	STATE RETIREMENT				8,008	9,837	14,000
20600	LIFE INSURANCE				279	500	600
20700	MEDICAL INSURANCE				17,042	19,000	22,000
21200	EMPLOYER MEDICARE				1,238	1,585	2,361
21700	RETIREMENT HYBRID STABILIZATION				512	1,500	2,500
39900	OTHER CONTRACTED SERVICES				24,969	42,000	65,000
49900	OTHER SUPPLIES & MATERIALS				-	750	1,200
52400	IN-SERVICE/STAFF DEVELOPMENT				-	1,000	1,500
79000	OTHER EQUIPMENT				76,992	120,000	130,000
TOTAL		2.00	2.00	3.00	229,000	312,248	412,092

Overview: This budget includes salaries and benefits for school security officers. The security budget also includes security equipment for schools.

Safe Schools 72810

OBJECT	ACCOUNT NAME	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
	30900 CONTRACTS W/ OTHER GOV'T AGENCIES	-	25,000	-
	39900 OTHER CONTRACTED SERVICES	-	7,000	40,000
	79000 OTHER EQUIPMENT	-	80,000	69,000
TOTAL		-	112,000	109,000

Overview: This budget replaces the Safe Schools Grant previously administered by the Tennessee Department of Education.

Technology 72250

OBJECT	ACCOUNT NAME	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	1.00	1.00	1.00	98,132	106,000	110,000
18900	OTHER SALARY & WAGES	3.00	3.00	3.00	234,348	259,000	269,000
20100	SOCIAL SECURITY				19,340	22,630	23,498
20400	PENSIONS				27,099	31,154	33,000
20600	LIFE INSURANCE				1,002	2,000	1,500
20700	MEDICAL INSURANCE				34,083	40,000	45,000
21200	EMPLOYER MEDICARE				4,523	5,293	5,496
21700	RETIREMENT HYBRID STABILIZATION				1,254	2,000	2,000
30700	COMMUNICATION				83,542	100,700	112,700
30800	CONSULTANTS				12,600	37,700	36,100
33600	MAINT & REPAIR-EQUIPMENT				-	-	-
35000	INTERNET CONNECTIVITY				100,884	110,000	127,000
35500	TRAVEL				-	200	200
39900	OTHER CONTRACTED SERVICES				-	-	-
41100	DATA PROCESSING SUPPLIES				-	-	-
47000	CABLING				250	20,000	20,000
47100	SOFTWARE				67,778	71,200	60,000
49900	OTHER SUPPLIES & MATERIALS				18	800	800
52400	IN-SERVICE/STAFF DEVELOPMENT				6,888	10,000	12,000
59900	OTHER CHARGES				156,443	168,400	164,800
72200	REG INST EQUIPMENT				-	-	-
79000	OTHER EQUIPMENT				164,272	131,000	156,000
TOTAL		4.00	4.00	4.00	1,012,456	1,118,077	1,179,094

Overview: This budget includes salaries and benefits for network and technology staff. The technology budget also includes internet and software costs.

Planning 72110

OBJECT	ACCOUNT NAME	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
39900	OTHER CONTRACTED SERVICES	-	20,000	35,000
TOTAL		-	20,000	35,000

Overview: This budget includes contracted services for district strategic planning utilizing the Powerschool Predictive Assessment tool.

Transportation 72710

OBJECT	ACCOUNT NAME	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
31100	CONTRACTS W OTR SCHOOL SYSTEMS	76,788	100,000	85,000
31200	CONTRACTS W PRIVATE AGENCIES	1,216,576	1,715,000	1,917,000
41200	DIESEL FUEL	140,979	300,000	450,000
TOTAL		1,434,343	2,115,000	2,452,000

Overview: This budget includes contracted services and fuel for student transportation.

Regular Capital Outlay 76100

OBJECT	ACCOUNT NAME	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
30400	ARCHITECTS	-	-	-
32100	ENGINEERING SERVICES	-	-	-
39900	OTHER CONTRACTED SERVICES	190,807	-	-
70600	BUILDING CONSTRUCTION	82,370	1,750,000	-
70700	BUILDING IMPROVEMENTS	4,507,809	1,175,850	3,350,000
79900	OTHER CAPITAL OUTLAY	861,959	994,150	1,900,000
TOTAL		5,642,945	3,920,000	5,250,000

Overview: This budget includes regular capital outlay projects for schools that includes HVAC replacements, roof replacements, parking lot repairs / paving, AHS back entrance remodel, AHS gym floor updates, upgrade AHS locker rooms, painting projects, and other capital projects.

Transfers Out 99100

OBJECT	ACCOUNT NAME	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
59000	TRANSFERS OUT	-	5,200,000	4,700,000
00000	DEBT SERVICE PAYMENT	333,333	333,333	333,333
TOTAL		333,333	5,533,333	5,033,333

Overview: Debt service includes the building fee payable to Shelby County Schools and transfers to the Education Capital Projects Fund.

OTHER FUNDS 2025-2026

Arlington Community Schools

ACS Board of Education Approved on XX/XX/XXXX
Town of Arlington Approved on XX/XX/XXXX

DR. ALLISON CLARK,
SUPERINTENDENT

SCOTT BENJAMIN
SCHOOL BOARD CHAIR

AMY SAPINSLEY
CHIEF FINANCIAL OFFICER

12060 Arlington Trail
Arlington TN 38002





Board of Education

SCOTT BENJAMIN	CHAIR
DR. DALE VIOX	VICE-CHAIR
LYLE CONLEY	BOARD MEMBER
JONATHAN DUNN	BOARD MEMBER
COURTNEY BARNES	BOARD MEMBER

ADMINISTRATION

DR. ALLISON CLARK	SUPERINTENDENT
AMY SAPINSLEY	CHIEF FINANCIAL OFFICER
VALERIE SPEAKMAN	GENERAL COUNSEL
TODD GOFORTH	CHIEF OF ACADEMICS
ROCHELLE DOUGLAS	CHIEF OF ACCOUNTABILITY
LISA WALKER	EXECUTIVE DIRECTOR OF HUMAN RESOURCES
TIM RUFF	CHIEF OF OPERATIONS
TYLER HILL	CHIEF OF COMMUNICATIONS & PLANNING

ARLINGTON COMMUNITY SCHOOLS PROFILE

Situated in Arlington, Tennessee, Arlington Community Schools is home to four campuses, including Arlington Elementary, Donelson Elementary, Arlington Middle and Arlington High. As the public school district of choice for more than 4,400 PreK through 12th grade students, ACS has become an academic destination for many families thanks to our dedicated staff, strong academic record, modern facilities, technology-forward vision and vast extracurricular offerings beyond the classroom.

In ACS, our mission is to empower and inspire all students towards lifetime learning, career success and good citizenship. We achieve this by promoting the [Portrait of an ACS Graduate](#), our vision for students and what they will need to succeed in college, career and life by identifying modern skills, character traits and social and emotional competencies. Together, we're training our students to Communicate Effectively, Collaborate Intentionally, Cultivate Creativity, Be Resilient and Lead with Empathy. We're prioritizing STEAM Learning (Science, Technology, Engineering, Arts & Mathematics) with two STEAM Designated Schools® and STEM for All in Grades Pre-K through 12th, and we continue to expand college-level credit opportunities and Career & Technical Education to meet our students' needs.

ACS is proud to be among the Best Communities for Music Education® and one of the Certified Top Workplace® for school district employees in the Memphis-Metro region.

Explore why ACS is big enough to be a place for everyone but still thrives on that small-town charm by visiting our website, www.acsk-12.org.

BUDGET HIGHLIGHTS

Funds

This budget includes Federal Grants, School Nutrition, Discretionary Grants, Education Capital Project, and Private Purpose Trust funds.

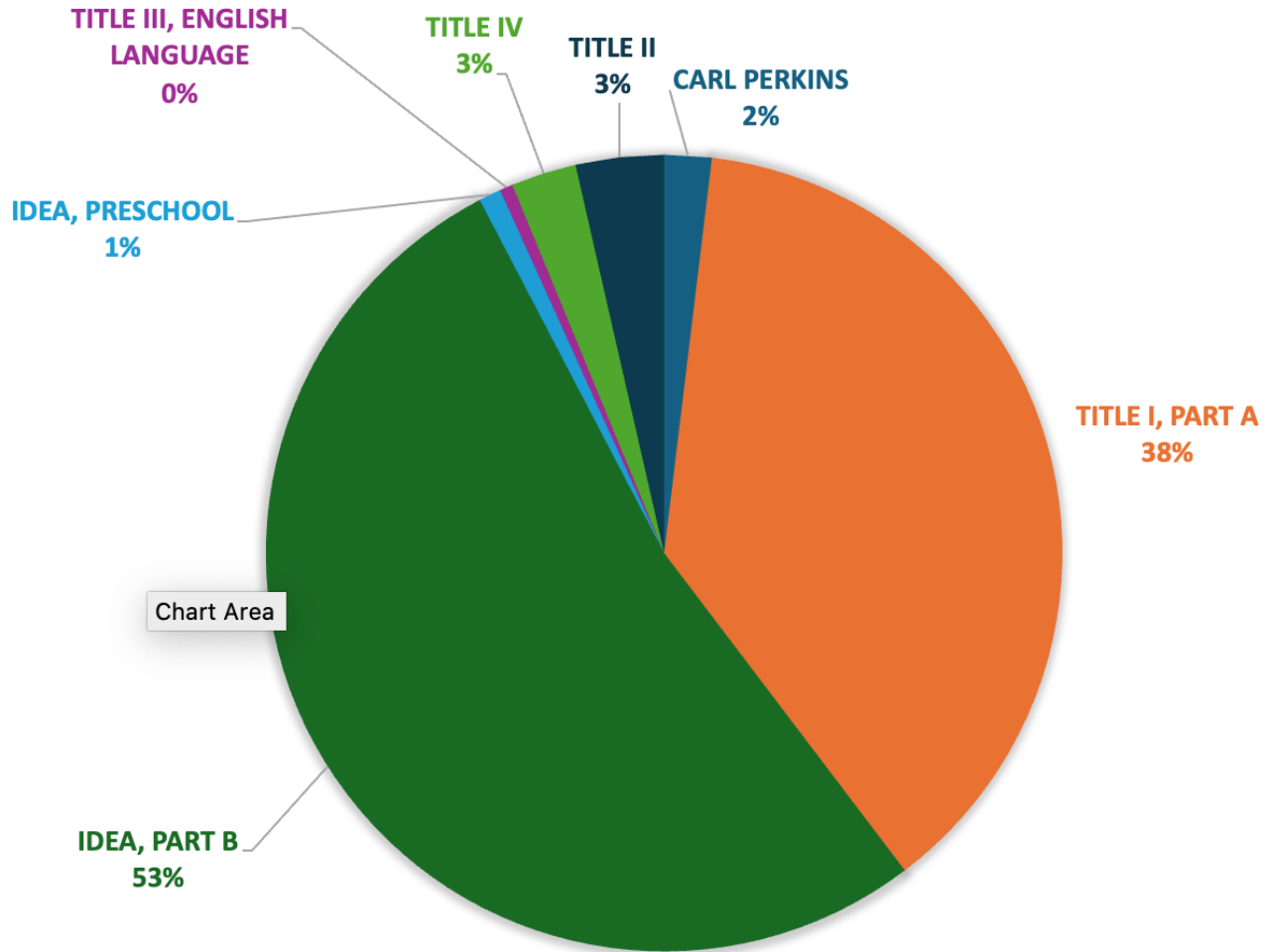
Revenue

The major sources of revenue for these funds consists of federal through state grants (e.g. Title I, IDEA, Carl Perkins), United States Department of Agriculture (USDA), and Shelby County Government capital projects bonds issued.

TABLE OF CONTENTS

Federal Fund Revenue Overview	6
Federal Fund Expenditures	
Carl Perkins	7
Title I, Part A	8
IDEA, Part B	9
IDEA Preschool / Title III	10
Title IV	11
Title II	12
Nutrition Fund Revenue	13
Nutrition Fund Expenditures	14
Discretionary Grants	
ACS Sponsorship Program	15
Innovative School Models	16
State Special Preschool	17
Educational Capital Projects	18
Private Purpose Trust	19

FEDERAL PROJECTS REVENUE



FUNCTION	PROJECT	DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
47131	0800	CARL PERKINS	56,202	35,720	34,700
47141	0100	TITLE I, PART A	217,572	1,410,479	683,000
47143	0900	IDEA, PART B	1,139,505	1,259,647	952,950
47145	0910	IDEA, PRESCHOOL	22,452	21,657	16,350
47146	0300	TITLE III, ENGLISH LANGUAGE	9,780	9,472	9,600
47147	0410	TITLE IV	8,070	69,347	48,000
47189	0200	TITLE II	89,823	126,016	64,650
TOTAL FEDERAL PROJECTS REVENUE			1,543,404	2,932,339	1,809,250

CARL PERKINS 0800

FUNCTION	OBJECT	DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
71300	42900	INSTRUCTIONAL SUPPLIES & MATERIALS	27,013	2,074	2,000
71300	47100	SOFTWARE	-	15,000	15,000
71300	49900	OTHER SUPPLIES & MATERIALS	11,751	8,223	8,000
71300	59900	OTHER CHARGES	400	400	400
72130	39900	OTHER CONTRACTED SERVICES	9,871		
72130	52400	IN-SERVICE/STAFF DEVELOPMENT	7,168	3,662	3,300
72710	31500	CONTRACTS WITH VEHICLE OWNERS		6,361	6,000
TOTAL			56,202	35,720	34,700

Overview

The Carl D. Perkins Career and Technical grant is a source of federal funding through states for the improvement of secondary career and technical education programs. The purpose is to develop more fully the academic, career, and technical skills of students who elect to enroll in career and technical education programs.

TITLE I, PART A 0100

FUNCTION	OBJECT	DESCRIPTION	FY24	FY25	FY26	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
			FTE	FTE	FTE			
71100	11600	TEACHERS	1.0	0.0	0.0	83,180	-	
71100	19500	SUB TEACHERS				-	22,426	25,000
71100	20100	SOCIAL SECURITY				5,190	-	
71100	20400	PENSIONS				5,633	-	
71100	20600	LIFE INSURANCE				251	-	
71100	20700	MEDICAL INSURANCE				-	-	
71100	21200	EMPLOYER MEDICARE				1,214	-	
71100	42900	INSTRUCTIONAL SUPPLIES & MATERIALS				3,995	282,538	300,000
71100	59900	OTHER CHARGES				1,000	1,000	1,000
71100	72200	REG INST EQUIPMENT				933	223,638	200,000
72130	59900	OTHER CHARGES				-	6,906	7,000
72210	17200	INSTRUCTIONAL COACHES		3.0	0.0	-	300,002	
72210	20100	SOCIAL SECURITY					19,987	-
72210	20400	PENSIONS					26,966	-
72210	20600	LIFE INSURANCE					1,802	-
72210	20700	MEDICAL INSURANCE					28,764	-
72210	21200	EMPLOYER MEDICARE					4,674	-
72210	39900	OTHER CONTRACTED SERVICES				104,669	259,452	50,000
72210	52400	IN-SERVICE/STAFF DEVELOPMENT				11,506	231,322	100,000
72710	31200	CONTRACTS WITH PRIVATE AGENCIES					1,000	
TOTAL			1.0	3.0	0.0	217,572	1,410,479	683,000

Overview

Title I, Part A of the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act (ESEA) provides financial assistance to schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. Funds are allocated through statutory formula based primarily on census poverty estimates.

-U.S. Department of Education

IDEA, PART B

0900

FUNCTION	OBJECT	DESCRIPTION	FY24	FY25	FY26	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
			FTE	FTE	FTE			
71200	16300	EDUCATIONAL ASSISTANTS	21.0	23.0	15.0	531,245	655,000	500,000
71200	17100	SPEECH PATHOLOGIST	2.0	3.0	0.0	210,555	240,000	-
71200	20100	SOCIAL SECURITY				41,318	57,000	31,000
71200	20400	PENSIONS				59,723	75,000	45,000
71200	20600	LIFE INSURANCE				2,176	5,400	3,000
71200	20700	MEDICAL INSURANCE				166,857	155,000	160,000
71200	21200	EMPLOYER MEDICARE				9,656	13,600	7,250
71200	31200	CONTRACTS W PRIVATE AGENCIES				-	2,000	2,000
71200	42900	INSTRUCTIONAL SUPPLIES & MATERIALS				61,120	10,000	10,000
71200	49900	OTHER SUPPLIES & MATERIALS				644	3,147	3,200
71200	72500	SPECIAL EDUCATION EQUIPMENT				1,578	1,000	1,000
72220	49900	OTHER SUPPLIES & MATERIALS				3,324	500	500
72220	52400	IN-SERVICE/STAFF DEVELOPMENT				14,901	2,000	150,000
72220	59900	OTHER CHARGES				8,348	1,000	1,000
72220	79000	OTHER EQUIPMENT				4,231	500	500
72710	31200	CONTRACTS W PRIVATE AGENCIES				-	3,000	3,000
72710	42500	GASOLINE				-	3,000	3,000
72710	43300	LUBRICANTS				-	500	500
72710	45000	TIRES & TUBES				-	2,000	2,000
99100	50400	TRANSFERS OUT-INDIRECT COST				23,830	30,000	30,000
TOTAL			23.0	26.0	15.0	1,139,505	1,259,647	952,950

Overview

IDEA, Part B funds assist the district in meeting the excess costs of providing special education and related services to children with disabilities. IDEA contains a local “maintenance of effort” requirement. Under this requirement, the district must maintain its total expenditures on special education from one year to the next.

IDEA, PRESCHOOL 0910

FUNCTION	OBJECT	DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
71200	31200	CONTRACTS WITH PRIVATE AGENCIES		500	500
71200	42900	INSTRUCTIONAL SUPPLIES & MATERIALS	13,629	5,605	5,400
71200	49900	OTHER SUPPLIES & MATERIALS	1,977	1,500	1,450
71200	72500	SPECIAL EDUCATION EQUIPMENT	664	2,000	2,000
72220	52400	IN-SERVICE/STAFF DEVELOPMENT	6,183	12,052	7,000
TOTAL			22,452	21,657	16,350

Overview

The Preschool grant makes available special education and related services for children with disabilities ages three through five.

TITLE III, ENGLISH LANGUAGE 0300

FUNCTION	OBJECT	DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
71100	39900	OTHER CONTRACTED SERVICES	5,251	6,000	6,000
71100	42900	INSTRUCTIONAL SUPPLIES & MATERIALS	1,500	600	600
72210	52400	IN-SERVICE/STAFF DEVELOPMENT	3,029	2,872	3,000
TOTAL			9,780	9,472	9,600

Overview

The purpose of the Title III grant is to assist all English learners, including immigrant children and youth, to achieve at high levels in academic subjects so that all English learners can meet the same challenging State academic standards that all children are expected to meet.

-US Department of Education

TITLE IV 0410

FUNCTION	OBJECT	DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
72130	39900	OTHER CONTRACTED SERVICES	1,128	10,351	10,000
72130	49900	OTHER SUPPLIES & MATERIALS		5,250	5,000
72130	52400	IN-SERVICE/STAFF DEVELOPMENT		5,890	6,000
72130	79000	OTHER EQUIPMENT		5,500	5,500
72210	52400	IN-SERVICE/STAFF DEVELOPMENT	6,942	42,357	21,500
TOTAL			8,070	69,347	48,000

Overview

The purpose of the Title IV grant is to support programs that prevent violence in and around schools; that prevent the illegal use of alcohol, tobacco and drugs; that involve parents and communities; and that are coordinated with efforts and resources to foster a safe and drug-free learning environment that supports student academic achievement.

-US Department of Education

TITLE II 0200

FUNCTION	OBJECT	DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
72210	18900	OTHER SALARIES & WAGES	57,208	60,000	24,000
72210	20100	SOCIAL SECURITY	3,458	3,720	1,500
72210	20400	PENSIONS	4,253	5,400	1,800
72210	21200	EMPLOYER MEDICARE	809	870	350
72210	52400	IN-SERVICE/STAFF DEVELOPMENT	14,544	45,526	27,000
72210	59900	OTHER CHARGES	9,551	10,500	10,000
TOTAL			89,823	126,016	64,650

Overview

The purpose of the Title II grant is to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools.

-US Department of Education

NUTRITION FUND REVENUE

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
43521	LUNCH PYMT CHILD	687,670	700,000	750,000
43522	LUNCH PYMT ADULT	18,991	25,000	25,000
43523	BREAKFAST INCOME	50,270	60,000	60,000
43525	A LA CARTE	527,733	400,000	550,000
44170	MISCELLANEOUS REFUNDS	2,033	1,545	2,000
46520	SCHOOL FOOD SERVICE (State Match)	14,215	10,000	15,000
47111	USDA LUNCH	440,520	500,000	500,000
47112	USDA COMMODITIES	191,394	85,000	150,000
47113	USDA BREAKFAST	63,119	75,000	75,000
47114	USDA OTHER (Storage rebate)	46,568	5,000	10,000
47114	USDA NSLP Supply Chain Grant	112,973	-	-
49800	FUND BALANCE	-	675,000	458,395
TOTAL		2,155,486	2,536,545	2,595,395

NUTRITION EXPENDITURES 73100

OBJECT	DESCRIPTION	FY24 FTE	FY25 FTE	FY26 FTE	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
10500	SUPERVISOR/DIRECTOR	5.0	5.0	5.0	226,391	264,000	274,800
16500	CAFETERIA PERSONNEL	22.0	21.0	27.0	342,480	466,000	482,000
20100	SOCIAL SECURITY				33,992	45,260	46,922
20400	STATE RETIREMENT				27,933	40,000	25,000
20600	LIFE INSURANCE				1,065	2,000	2,000
20700	MEDICAL INSURANCE				40,643	45,000	46,000
21200	EMPLOYER MEDICARE				7,919	10,585	10,974
21700	RETIREMENT HYBRID STABILIZATION				971	2,000	2,000
33600	MAINT & REPAIR-EQUIPMENT				-	2,500	2,500
35500	TRAVEL				657	1,500	1,200
39900	OTHER CONTRACTED SERVICES				2,623	4,000	4,500
42200	FOOD SUPPLIES				707,062	1,300,000	1,335,000
43500	OFFICE SUPPLIES				303	1,200	1,500
45100	UNIFORMS				-	1,000	1,000
46900	USDA COMMODITIES				191,394	95,000	100,000
47100	SOFTWARE				495	12,500	14,000
49900	OTHER SUPPLIES & MATERIALS				66,630	200,000	200,000
52400	IN-SERVICE/STAFF DEVELOPMENT				3,145	28,000	30,000
59900	OTHER CHARGES				3,140	6,000	6,000
71000	FOOD SERVICE EQUIPMENT				183,872	10,000	10,000
TOTAL		27.0	26.0	32.0	1,840,716	2,536,545	2,595,395

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Arlington Community Schools 2025-2026 Budget

DISCRETIONARY GRANTS

ACS Sponsorship Program 6008

Revenue

FUNCTION	PROJECT DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
44990	6008 OTHER LOCAL REVENUE	22,125	70,000	14,000

Expenditures

FUNCTION	OBJECT DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
71100	59900 OTHER CHARGES	-	70,000	14,000
TOTAL		-	70,000	14,000

INNOVATIVE SCHOOL MODELS 6011

Revenue

FUNCTION	PROJECT DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
46790	6011 INNOVATIVE SCHOOL MODELS	353,135	1,118,914	798,352

Expenditures

FUNCTION	OBJECT DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
71100	42900 INSTRUCTIONAL SUPPLIES & MATERIALS		135,000	-
71100	72200 REGULAR INSTRUCTION EQUIPMENT	75,018		133,000
71300	35600 TUITION	7,324	25,000	19,200
71300	39900 OTHER CONTRACTED SERVICES	721	55,000	51,400
71300	42900 INSTRUCTIONAL SUPPLIES & MATERIALS		100,000	100,000
71300	47100 SOFTWARE		5,000	5,000
71300	49900 OTHER SUPPLIES & MATERIALS	15,123	60,000	29,000
71300	73000 VOCATIONAL EQUIPMENT	163,993	493,304	279,700
72130	12300 GUIDANCE PERSONNEL	55,564	75,640	33,401
72130	20100 SOCIAL SECURITY	3,309	4,830	2,071
72130	20400 PENSION	4,420	6,051	2,672
72130	20600 LIFE INSURANCE	168	238	90
72130	20700 MEDICAL INSURANCE	6,993	14,133	3,600
72130	21200 EMPLOYER MEDICARE	774	1,362	484
72130	21700 RETIREMENT HYBRID STABILIZATION	581	856	334
72130	52400 IN-SERVICE / STAFF DEVELOPMENT		2,500	1,500
72210	52400 IN-SERVICE / STAFF DEVELOPMENT	14,282	20,000	17,200
72230	52400 IN-SERVICE / STAFF DEVELOPMENT	4,864	20,000	19,700
76100	70700 BUILDING IMPROVEMENTS		100,000	100,000
TOTAL		353,135	1,118,914	798,352

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Arlington Community Schools 2025-2026 Budget

STATE SPECIAL EDUCATION PRESCHOOL 6013

Revenue

FUNCTION	PROJECT DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
46515	6013 STATE SPED PRESCHOOL GRANT	73,346	200,639	200,440

Expenditures

FUNCTION	OBJECT DESCRIPTION	FY24	FY25	FY26	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
		FTE	FTE	FTE			
71200	11600 TEACHERS	1	1	1	35,450	73,884	75,690
71200	16300 EDUCATIONAL ASSISTANTS	1	2	2	15,288	29,088	67,000
71200	20100 SOCIAL SECURITY				2,714	6,382	8,850
71200	20400 PENSIONS				3,977	9,264	9,800
71200	20600 LIFE INSURANCE				182	269	360
71200	20700 MEDICAL INSURANCE				14,949	24,376	25,000
71200	21200 EMPLOYER MEDICARE				635	1,586	2,070
71200	21700 RETIREMENT HYBRID STABILIZATION				151	250	670
71200	42900 INSTRUCTIONAL SUPPLIES & MATERIALS					44,507	6,000
72220	52400 IN-SERVICE / STAFF DEVELOPMENT					11,035	5,000
TOTAL		2	3	3	73,346	200,639	200,440

EDUCATIONAL CAPITAL PROJECTS

FUND 177

Revenue

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
49100 BONDS ISSUED (CIP)		2,322,638	1,800,000	2,000,000
49800 TRANSFERS IN		-	5,200,000	4,700,000
TOTAL		2,322,638	7,000,000	6,700,000

Expenditures

OBJECT	DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
70600	BUILDING CONSTRUCTION	2,178,684	7,000,000	6,700,000
79900	OTHER CAPITAL OUTLAY	-	-	-
TOTAL		2,178,684	7,000,000	6,700,000

PRIVATE PURPOSE TRUST

OPEB FUND 333

Revenue

ACCOUNT	FUNCTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
44110	INVESTMENT INCOME	169,000	200,000	150,000
44570	CONTRIBUTIONS	471,522	200,000	200,000
45000	UNREALIZED GAIN (LOSS)	351,460	-	300,000
TOTAL		991,982	400,000	650,000

Expenditures

OBJECT DESCRIPTION	FY24 ACTUAL	FY25 BUDGET	FY26 BUDGET
29900 OTHER FRINGE BENEFITS	171,522	300,000	300,000
59900 OTHER CHARGES	18,260	25,000	25,000
TOTAL	189,782	325,000	325,000