



ARLINGTON COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
2015-2016 OPERATING BUDGET

School Board Approved: April 28, 2015  
Town of Arlington Board of Mayor and Alderman Approved: May 4, 2015  
Arlington, Tennessee

# TABLE OF CONTENTS

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## INTRODUCTION:

Board of Education & Executive Staff  
Arlington Community Schools Profile & Goals  
Budget Assumptions

## PROPOSED BUDGET:

General Fund Summary  
General Fund Revenue Summary  
General Fund Revenue Details  
General Fund Expenditures Summary  
General Fund Expenditures Details  
Nutrition Services Budget  
Federal Programs Budget  
Construction-in-Progress (CIP) Budget

# ARLINGTON COMMUNITY SCHOOLS

## Board of Education & Executive Staff

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**BOARD MEMBERS**

Kay Williams	Board Chairman
Kevin Yates	Vice-Chairman
Barbara Fletcher	Board Member
Dale Viox	Board Member
Danny Young	Board Member

**EXECUTIVE STAFF**

Tammy Mason	Superintendent
Jeff Mayo	Chief-of-Staff
Miracle Meeks	Chief Financial Officer
Todd Goforth	Director of Academics and Accountability
Dr. Felicia Turner	Director of Student Services

# ARLINGTON COMMUNITY SCHOOLS

## Profile & Goals

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Arlington Community Schools is comprised of four schools: Arlington High School (9-12), Arlington Middle School (6-8), Arlington Elementary School (K-5), and Donelson Elementary School (K-5). Arlington Community Schools offers a challenging and supportive academic environment at all schools inclusive of a comprehensive individualized special education program.

Arlington Elementary - 2013 Tennessee Reward School

Donelson Elementary - 2014 Tennessee Reward School

Donelson Elementary - 2014 Highly Effective School

Both elementary schools have been honored for their outstanding achievements.

Arlington Middle School offers high school credit earning courses in Spanish, Algebra I and Physical Science. APEX Language Arts is also offered.

Arlington High School is ranked 23rd out of 14,431 high schools (2015 Niche Rankings). The high school offers Honors courses, Advance Placement courses, dual enrollment credit courses and a variety of Career & Technical courses.

In 2014, graduating students earned \$25.5 million in college scholarships and gained acceptance to over 150 universities nationwide.

Since 2008 Arlington High School has had:

1 National Merit Scholar (2014)

8 National Merit Finalists

13 National Commended Students

4 National Achievement Scholars

Our multicultural community represents over 25 countries and speaks more than 12 languages.

Our students complete thousands of community service hours each year.

Our schools raise thousands of dollars each year for charities like St. Jude, Memphis Food Bank, Le Bonheur Children's Hospital, Salvation Army, and more.

It is OUR Mission to empower and inspire all students towards lifetime learning, career success and good citizenship.

It is OUR vision to fully engage and inspire our staff, parents and community to create an environment where students can achieve their highest potential and become productive citizens in an ever changing, challenging world.

# ARLINGTON COMMUNITY SCHOOLS

## Budget Assumptions

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### **ENROLLMENT**

Arlington Community Schools projected student enrollment for the 2015-2016 school year is 4,851. Enrollment projections are based on open enrollment data for the district and projected returning students.

### **REVENUE**

The two primary sources of revenue are the State of Tennessee Department of Education Basic Education Program (BEP) funding and Shelby County Property and Local Option Sales Tax (L.O.S.T).

State funding is allocated based upon BEP 2.0 guidelines, which takes into account the fiscal capacity indices for Shelby County. The BEP projected amount is based upon the April Estimate from the Tennessee Department of Education. County funds are allocated based upon the proportional share of students in Shelby County using the average daily attendance (ADA) of each district's students. Arlington Community Schools share for county-wide ADA is 3.38%.

### **FUNDS**

Arlington Community Schools will maintain separate funds for General Purpose, School Nutrition Services, Construction in Progress (CIP) and Federal Programs. Separate budgets are prepared for the different funds.

The General Purpose fund is the primary operating funds of the district funded primarily by the State of Tennessee Department of Education Basic Education Program (BEP), Shelby County property and sales taxes, and municipal tax funds.

The Federal Programs fund is used to account for federally funded programs (e.g. Title I-A, IDEA Part B) that are required to be maintained separately from general purpose funds.

The School Nutrition Services fund accounts for all revenues and expenditures associated with the operation of the school cafeterias.

The Construction in Progress (CIP) fund accounts for all revenue and expenditures associated with long term projects funded by the county commission.

# ARLINGTON COMMUNITY SCHOOLS

## Budget Assumptions

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**STAFFING**

Salaries and related benefits account for 80% of the general purpose funds expenditures. Teacher salaries are based upon current teacher pay steps and lanes with a step increase included.

Staffing ratios for the 2015-2016 school year are as follows:

Teachers:

K-3	4-5	6-8	9-12	ESL
19:1	24:1	25:1	23:1	40:1

Elementary/Middle Art	Elementary/Middle P.E.	Elementary/Middle Music
6.5	7	6.5

Teacher Assistants:

Elementary	Middle	High
150:1	1 ISS	1 ISS 1 Study Hall

School Nurses:

District Nurses: 3	SPED Nurse: 1
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**HIGHLIGHTS:**

- Improved teacher staffing ratios in the middle school.
- Teacher step increase included, with a 1% bonus included for those at the highest step.
- Additional positions for Social Worker, Nurse at each school, and Instructional Technology Support.
- Additional staff position at middle school for science, technology, engineering, and math (STEM) program.
- Additional funding for technology for students.
- Board covers medical insurance at an average rate of 66%.
- Funding of the Other Post Retirement Benefits (OPEB) liability at the full amount of the annual required contribution.
- Custodial Staff, Transportation, and Teacher Substitutes outsourced via contracted services.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Budget Summary

July 1, 2015 - June 30, 2016

**REVENUES:**

	<u>Description</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>Difference</u>
		<u>BUDGET</u>	<u>BUDGET</u>	
TOTAL	COUNTY TAXES	15,578,432	16,076,000	497,568
TOTAL	CHARGES FOR SERVICES	519,166	372,573	(146,593)
TOTAL	RECURRING LOCAL REVENUE	1,020,098	707,644	(312,454)
TOTAL	OTHER LOCAL REVENUE	24,050	16,500	(7,550)
TOTAL	STATE EDUCATION FUNDS	19,158,753	20,443,617	1,284,864
TOTAL	OTHER STATE REVENUE	100,136	10,000	(90,136)
TOTAL	FEDERAL FUNDS RECEIVED THRU STATE	20,376	11,400	(8,976)
TOTAL	OTHER SOURCES	28,140	29,575	1,435
	<b>GRAND TOTAL REVENUES</b>	<b>36,449,151</b>	<b>37,667,309</b>	<b>1,218,158</b>

**EXPENDITURES:**

		<u>2014-2015</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2015-2016</u>	<u>Difference</u>
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>	
TOTAL	REGULAR EDUCATION	244.5	19,573,357	251.5	20,292,508	719,151
TOTAL	ALTERNATIVE SCHOOLS	1	327,608	3	187,106	(140,503)
TOTAL	SPECIAL EDUCATION	36	2,489,891	33	2,353,314	(136,577)
TOTAL	VOCATIONAL EDUCATION	11	856,713	11	907,408	50,695
TOTAL	STUDENT SERVICES	5.5	349,921	6.5	446,669	96,748
TOTAL	PLANNING	-	19,099	-	21,321	2,222
TOTAL	HEALTH SERVICES	2	109,836	3	172,361	62,525
TOTAL	OTHER STUDENT SUPPORT	10	985,825	10	875,126	(110,699)
TOTAL	REGULAR INSTRUCTION SUPPORT	8.5	860,032	10	960,093	100,061
TOTAL	SPECIAL EDUCATION STAFF SUPPORT	5.4	964,815	5.34	653,525	(311,290)
TOTAL	VOCATIONAL EDUCATION STAFF SUPPORT	1	117,431	1.33	145,757	28,326
TOTAL	ACCOUNTABILITY	0.6	51,597	0.83	176,398	124,802
TOTAL	BOARD OF EDUCATION	5	959,151	5.3	1,648,824	689,673
TOTAL	OFFICE OF SUPERINTENDENT	2	282,803	1.7	510,114	227,312
TOTAL	PRINCIPAL	37	2,674,610	37	2,683,122	8,512
TOTAL	FISCAL SERVICES	2	278,166	3	335,913	57,747
TOTAL	HUMAN RESOURCES	1	163,187	1	167,327	4,139
TOTAL	OPERATION OF PLANT	5	1,940,043	5	1,845,570	(94,474)
TOTAL	MAINTENANCE OF PLANT	5	586,135	5	629,277	43,142
TOTAL	TRANSPORTATION	-	1,417,347	-	1,186,907	(230,440)
TOTAL	SPECIAL SERVICES	1	189,209	1	203,491	14,282
TOTAL	SCHOOL SAFETY	-	60,000	-	60,000	-
TOTAL	TECHNOLOGY	1	908,686	1.5	962,179	53,493
TOTAL	REGULAR CAPITAL OUTLAY	-	283,690	-	243,000	(40,690)
	<b>GRAND TOTAL EXPENDITURES</b>	<b>384.5</b>	<b>36,449,151</b>	<b>396</b>	<b>37,667,309</b>	<b>1,218,158</b>

**DIFFERENCE (0) 0**

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Revenue Summary

		2014-2015	2015-2016
<u>Description</u>		<u>BUDGET</u>	<u>BUDGET</u>
TOTAL	COUNTY TAXES	15,578,432	16,076,000
TOTAL	CHARGES FOR SERVICES	519,166	372,573
TOTAL	RECURRING LOCAL REVENUE	1,020,098	707,644
TOTAL	OTHER LOCAL REVENUE	24,050	16,500
TOTAL	STATE EDUCATION FUNDS	19,158,753	20,443,617
TOTAL	OTHER STATE REVENUE	100,136	10,000
TOTAL	FEDERAL FUNDS RECEIVED THRU STATE	20,376	11,400
TOTAL	OTHER SOURCES	28,140	29,575
	<b>GRAND TOTAL REVENUES</b>	<b>36,449,151</b>	<b>37,667,309</b>



# ARLINGTON COMMUNITY SCHOOLS

## General Fund Revenue

### COUNTY TAXES

<u>ACCT</u>	<u>Description</u>	<b>2014-2015</b>	<b>2015-2016</b>
		<u>BUDGET</u>	<u>BUDGET</u>
40110	Current Property Tax	11,314,228	11,300,000
40120	Trustee's Collections - Prior Year	-	280,000
40130	Circuit Clerk/Master - Prior Year	-	95,000
40150	Pickup Taxes	-	-
40161	Pymt in Lieu of Taxes - T.V.A	-	100,000
40162	Pymt in Lieu of Taxes - Local Utilities	-	100,000
40210	County Local Option Taxes	4,262,634	4,200,000
40240	Wheel Tax	-	-
40270	Business Tax	1,570	1,000
<b>TOTAL COUNTY TAXES</b>		<b>15,578,432</b>	<b>16,076,000</b>

**Informational Note:**

Includes Arlington Community Schools share of Shelby County property taxes and Shelby County local option sales taxes based on the average daily attendance (ADA) distribution projected to be 3.38% for Arlington Community Schools in 2014-2015.

### CHARGES FOR SERVICES

<u>ACCT</u>	<u>Description</u>	<b>2014-2015</b>	<b>2015-2016</b>
		<u>BUDGET</u>	<u>BUDGET</u>
43513	Tuition - Summer School	35,030	9,000
43517	Tuition - Other	256,197	185,650
43543	Contract for Student Support Services w/Other LEAs	137,954	105,609
43547	Contract for Non-Instructional Services w/Other LEAs	89,985	72,314
43990	Other Charges for Services	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>519,166</b>	<b>372,573</b>

**Informational Note:**

Includes tuition for summer school, tuition for out-of-county students, and reimbursements from other local education agencies (LEAs) for contracted services.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Revenue

### RECURRING LOCAL REVENUE

<u>ACCT</u>	<u>Description</u>	<b>2014-2015</b>	<b>2015-2016</b>
		<u>BUDGET</u>	<u>BUDGET</u>
40610	City Taxes	989,963	651,844
44120	Lease/Rentals	30,135	55,800
44170	Miscellaneous Refunds	-	-
<b>TOTAL RECURRING LOCAL REVENUE</b>		1,020,098	707,644

Informational Note:  
Includes municipal taxes (the state requires 15 cent equivalent of local property tax), includes municipal tax for Lakeland's share per interlocal agreement, and lease and rental income.

### OTHER LOCAL REVENUE

<u>ACCT</u>	<u>Description</u>	<b>2014-2015</b>	<b>2015-2016</b>
		<u>BUDGET</u>	<u>BUDGET</u>
44146	E-Rate Funding	8,652	4,000
44990	Other Local Revenue	15,398	5,000
49700	Insurance Recovery	-	7,500
<b>TOTAL NONRECURRING LOCAL REVENUE</b>		24,050	16,500

Informational Note:  
Includes funds received from insurance recovery, E-Rate funding, collections for lost textbooks, and library fines.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Revenue

### STATE EDUCATION FUNDS

<u>ACCT</u>	<u>Description</u>	<b>2014-2015</b>	<b>2015-2016</b>
		<u>BUDGET</u>	<u>BUDGET</u>
46511	Basic Education Program (BEP)	18,826,416	20,326,000
46590	Other State Education Funds	112,936	24,265
46610	Career Ladder Program	151,666	93,352
46612	Extended Contracts	67,735	-
46980	Other State Grants	-	-
<b>TOTAL STATE EDUCATION FUNDS</b>		<b>19,158,753</b>	<b>20,443,617</b>

Informational Note:  
Includes Arlington Community Schools' share of the Basic Education Program (BEP) and other flow-through state funds such as Career Ladder; Connectivity and Student Information System funding.

### OTHER STATE REVENUE

<u>ACCT</u>	<u>Description</u>	<b>2014-2015</b>	<b>2015-2016</b>
		<u>BUDGET</u>	<u>BUDGET</u>
46850	Mixed Drink Tax	100,136	10,000
<b>TOTAL OTHER STATE REVENUE</b>		<b>100,136</b>	<b>10,000</b>

Informational Note:  
Includes Arlington Community Schools pro rata share of tax assessed on the seating capacity of establishments serving mixed drinks.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Revenue

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**FEDERAL FUNDS RECEIVED THRU STATE**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>	<u>2015-2016</u>
		<u>BUDGET</u>	<u>BUDGET</u>
47590	Other Federal Thru State	20,376	11,400
<b>TOTAL FEDERAL FUNDS RECEIVED THRU STATE</b>		20,376	11,400

Informational Note:  
This category includes the ACT Plan and Explore funding that comes from the State of Tennessee.

**OTHER SOURCES**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>	<u>2015-2016</u>
		<u>BUDGET</u>	<u>BUDGET</u>
49800	Transfers In	28,140	29,575
<b>TOTAL OTHER SOURCES</b>		28,140	29,575

Informational Note:  
Includes reimbursement from the federal projects to cover a portion of the administrative and clerical cost of administering programs.

<b>TOTAL ESTIMATED REVENUE</b>	36,449,151	37,667,309
<b>RESERVES</b>	-	-
<b>TOTAL AVAILABLE REVENUES</b>	36,449,151	37,667,309

## ARLINGTON COMMUNITY SCHOOLS

### General Fund Expenditures Summary

		2014-2015	2014-2015	2015-2016	2015-2016
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
TOTAL	REGULAR EDUCATION	244.5	19,573,357	251.5	20,292,508
TOTAL	ALTERNATIVE SCHOOLS	1	327,608	3	187,106
TOTAL	SPECIAL EDUCATION	36	2,489,891	33	2,353,314
TOTAL	CAREER & TECHNICAL INSTRUCTION	11	856,713	11	907,408
TOTAL	STUDENT SERVICES	5.5	349,921	6.5	446,669
TOTAL	PLANNING	-	19,099	-	21,321
TOTAL	HEALTH SERVICES	2	109,836	3	172,361
TOTAL	OTHER STUDENT SUPPORT	10	985,825	10	875,126
TOTAL	REGULAR INSTRUCTION SUPPORT	8.5	860,032	10	960,093
TOTAL	SPECIAL EDUCATION STAFF SUPPORT	5.4	964,815	5.34	653,525
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TOTAL	ACCOUNTABILITY	0.6	51,597	0.83	176,398
TOTAL	BOARD OF EDUCATION	5	959,151	5.3	1,648,824
TOTAL	OFFICE OF SUPERINTENDENT	2	282,803	2	510,114
TOTAL	PRINCIPAL	37	2,674,610	37	2,683,122
TOTAL	FISCAL SERVICES	2	278,166	3	335,913
TOTAL	HUMAN RESOURCES	1	163,187	1	167,327
TOTAL	OPERATION OF PLANT	5	1,940,043	5	1,845,570
TOTAL	MAINTENANCE OF PLANT	5	586,135	5	629,277
TOTAL	TRANSPORTATION	-	1,417,347	-	1,186,907
TOTAL	CHIEF OF STAFF	1	189,209	1	203,491
TOTAL	SCHOOL SAFETY	-	60,000	-	60,000
TOTAL	TECHNOLOGY	1	908,686	1.5	962,179
TOTAL	REGULAR CAPITAL OUTLAY	-	283,690	-	243,000
<b>GRAND TOTAL EXPENDITURES</b>		<b>384.5</b>	<b>36,449,151</b>	<b>396</b>	<b>37,667,309</b>

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

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**REGULAR EDUCATION**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
116	Teachers	235.5	14,128,325	242.5	14,396,992
117	Career Ladder		90,373		48,000
127	Extended Contracts		31,125		-
163	Educational Assistants	9	171,801	9	162,261
189	Other Salaries & Wages	-	-		90,500
201	Social Security		894,141		911,261
204	State Retirement		1,304,110		1,320,869
206	Life Insurance		96,040		98,365
207	Medical Insurance		1,636,800		1,829,888
212	Employer Medicare		209,114		213,117
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>244.5</b>	<b>18,561,828</b>	<b>251.5</b>	<b>19,071,253</b>

<p>Informational Note:          Includes salaries and benefits for teachers and classroom assistants. Also includes music, art, physical education and gifted teachers (APEX). Career Ladder is a state funded initiative. Certified employee retirement contributions rates are determined annually on an actuarial basis by the State of Tennessee.</p>
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# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**REGULAR EDUCATION**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
336	Maintenance & Repair -Equipment	3,000	3,000
369	Contracts for Sub Teachers-Certified	270,525	268,000
399	Other Contracted Services	22,004	22,044
429	Instructional Supplies & Materials	300,000	322,210
449	Textbooks	250,000	350,000
499	Other Supplies & Materials	20,000	20,000
535	Fee Waivers	-	5,000
599	Other Charges	6,000	6,000
722	Regular Instructional Equipment	<u>140,000</u>	<u>225,000</u>
	<b>SUBTOTAL SERVICES</b>	1,011,529	1,221,254
	<b>TOTAL REGULAR EDUCATION</b>	19,573,357	20,292,508

Informational Note:  
 Includes costs for textbooks, materials, supplies, and instructional equipment provided to the schools.  
 Includes iPads for a sixth grade pilot program for online textbook resources, assessments, and may be used in conjunction with the STEM initiative.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

### ALTERNATIVE SCHOOLS

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
116	Teachers	-	-	1.2	82,082
128	Homebound Teachers	1	57,985	0.8	33,888
163	Educational Assistants	-	-	1	22,736
201	Social Security		3,595		8,600
204	State Retirement		5,242		12,591
206	Life Insurance		399		953
207	Medical Insurance		6,547		21,444
212	Employer Medicare		841		2,011
355	Travel		-		500
399	Other Contracted Services		252,000		-
499	Other Supplies & Materials		-		1,000
524	In-Service/Staff Development		-		500
599	Other Charges		1,000		500
790	Other Equipment		-		300
<b>TOTAL ALTERNATIVE EDUCATION</b>		<b>1</b>	<b>327,608</b>	<b>3</b>	<b>187,106</b>

Informational Note:  
 Includes salaries and benefits for regular education and SPED alternative education teachers, part-time homebound teacher and educational assistant to provide instruction to students who cannot participate in the regular education program.



# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

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**SPECIAL EDUCATION**

<u>ACCT</u>	<u>Description</u>	<b>2014-2015</b>		<b>2015-2016</b>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
116	Teachers	23	1,365,648	22	1,304,663
117	Career Ladder		8,959		3,000
127	Extended Contracts		3,086		-
128	Homebound Teachers	1	57,985	1	57,985
163	Educational Asst	11	269,748	9	233,201
171	Speech Pathologist	1	62,790	1	63,200
201	Social Security		109,629		103,047
204	State Retirement		160,611		150,931
206	Life Insurance		12,071		11,404
207	Medical Insurance		235,699		235,884
212	Employer Medicare		25,639		24,100
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>36</b>	<b>2,311,866</b>	<b>33</b>	<b>2,187,414</b>

<p>Informational Note:          Includes salaries and benefits for teachers and classroom assistants used in Special Education classes including resource and functional skills classes. Includes a homebound teacher who will go to individual students homes if they are unable to attend school because of illness or hospitalization.</p>
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# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

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**SPECIAL EDUCATION**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>	<u>2015-2016</u>
		<u>BUDGET</u>	<u>BUDGET</u>
311	Contracts w/ Other School Systems	25,000	-
312	Contracts w/ Other Private Agencies	35,000	60,000
336	Maintenance & Repair - Equipment	3,000	3,000
369	Contracts for Subs-Certified	12,825	33,300
399	Other Contracted Services	29,000	21,000
429	Instructional Supplies & Materials	52,200	42,600
449	Textbooks	15,000	-
725	Special Education Equipment	6,000	6,000
	<b>SUBTOTAL SERVICES</b>	178,025	165,900
	<b>TOTAL SPECIAL EDUCATION</b>	2,489,891	2,353,314

Informational Note:  
 Includes contracts for services provided by other school systems and/or private providers for services (such as hearing impaired and visually impaired) that cannot be provided in a cost efficient manner by the Arlington Community Schools district. Includes the cost of textbooks, materials, supplies, and equipment used to provide Special Education services.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

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**CAREER & TECHNICAL INSTRUCTION**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
116	Teachers	11	637,835	11	637,835
117	Career Ladder		4,021		4,000
127	Extended Contracts		1,125		-
201	Social Security		39,865		39,794
204	State Retirement		57,660		57,660
206	Life Insurance		4,384		4,384
207	Medical Insurance		72,019		78,628
212	Employer Medicare		9,323		9,307
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>11</b>	<b>826,233</b>	<b>11</b>	<b>831,608</b>

Informational Note:  
 Includes salaries and benefits for teachers in the Career and Technical Education programs including business technology, health sciences, cosmetology, marketing and STEM coursework.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

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**CAREER & TECHNICAL INSTRUCTION**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
369	Contracts w/ Subs-Certified	14,430	11,250
429	Instructional Supplies & Materials	7,550	8,550
449	Textbooks	2,000	2,000
499	Other Supplies & Materials	1,500	1,000
730	Vocational Instruction Equipment	5,000	53,000
	<b>SUBTOTAL SERVICES</b>	30,480	75,800
	<b>TOTAL VOCATIONAL EDUCATION</b>	856,713	907,408

Informational Note:  
 Includes textbooks, materials, supplies, and equipment needed in the Career and Technical Education program. Includes laptops for STEM program at high school and middle school. Also includes additional STEM equipment for marine design, projecticles, master forensics, and 3-D printer.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

### STUDENT SERVICES

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	2	163,920	2	177,792
117	Career Ladder		-		1,000
130	Social Workers	-	-	1	57,985
162	Clerical	0.5	20,280	0.5	20,488
189	Other Salaries & Wages	3	73,170	3	65,847
201	Social Security		15,957		20,033
204	State Retirement		23,481		24,076
206	Life Insurance		1,769		2,214
207	Medical Insurance		43,212		46,462
212	Employer Medicare		3,732		4,685
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>5.5</b>	<b>345,521</b>	<b>6.5</b>	<b>420,582</b>

Informational Note:  
 Includes costs associated with the operation of Student Services, also includes a Social Worker, study hall monitor and ISS monitor. Student Services provides support services for the schools in the area of enrollment, attendance, discipline and suspensions.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

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**STUDENT SERVICES**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
355	Travel	700	600
399	Other Contracted Services	2,000	18,537
499	Other Supplies & Materials	500	4,000
524	In-Service/Staff Development	650	2,000
599	Other Charges	200	600
704	Attendance Equipment	350	350
	<b>SUBTOTAL SERVICES</b>	4,400	26,087
	<b>TOTAL STUDENT SERVICES</b>	349,921	446,669

Informational Note:  
Includes costs for employee mileage as well as costs for school personnel to receive specialized training in appropriate areas of school discipline, attendance accounting and state and federal rights compliance.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**PLANNING**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
399	Other Contracted Services		19,099		21,321
704	Attendance Equipment		-		-
<b>TOTAL PLANNING</b>		-	19,099	-	21,321

Informational Note:  
 Includes costs associated with the operation of the shared service Planning Department which provides support services for the schools in the areas of attendance and zoning.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

### HEALTH SERVICES

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
131	Medical Personnel	2	68,210	3	117,907
201	Social Security		4,229		7,310
204	State Retirement		6,323		10,930
206	Life Insurance		469		810
207	Medical Insurance		13,094		21,444
212	Employer Medicare		989		1,710
355	Travel		250		250
399	Other Contracted Services		5,272		4,000
413	Drugs & Medical Supplies		-		2,500
499	Other Supplies & Materials		5,000		2,000
524	In-Service/Staff Development		500		500
599	Other Charges		5,000		2,500
735	Health Equipment		500		500
<b>TOTAL HEALTH SERVICES</b>		<b>2</b>	<b>109,836</b>	<b>3</b>	<b>172,361</b>

Informational Note:  
Includes funds for school nurses and related supplies and materials.



# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**OTHER STUDENT SUPPORT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
117	Career Ladder		2,810		4,000
123	Guidance Personnel	10	681,000	10	681,000
127	Extended Contracts		3,008		-
201	Social Security		42,583		42,470
204	State Retirement		61,562		61,562
206	Life Insurance		4,681		4,681
207	Medical Insurance		65,472		71,480
212	Medicare		9,959		9,933
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>10</b>	<b>871,075</b>	<b>10</b>	<b>875,126</b>

Informational Note:  
 Includes salaries and benefits for School Counselors in Elementary, Middle, and High Schools to meet AdvanceED (SACS) accreditation standards and Strategic Plan goals.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**OTHER STUDENT SUPPORT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
322	Evaluation & Testing	70,000	-
355	Travel	200	-
499	Other Supplies & Materials	1,550	-
524	In-Service/Staff Development	1,500	-
599	Other Charges	40,000	-
790	Other Equipment	1,500	-
	<b>SUBTOTAL SERVICES</b>	114,750	-
	<b>TOTAL OTHER STUDENT SUPPORT</b>	985,825	875,126

Informational Note:  
All costs associated with testing have been moved to the Accountability Department.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**REGULAR INSTRUCTION SUPPORT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	2	185,000	3	257,112
117	Career Ladder		5,250		5,000
129	Librarians	5	320,580	5	296,000
138	Instructional Computer Personnel	1	70,852	1.5	97,199
162	Clerical Personnel	0.5	20,280	0.5	20,488
196	In-Service Training		20,000		25,000
201	Social Security		38,562		43,450
204	State Retirement		54,464		54,613
206	Life Insurance		4,102		4,611
207	Medical Insurance		58,925		71,480
212	Medicare		9,018		10,162
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>8.5</b>	<b>787,032</b>	<b>10</b>	<b>885,113</b>

Informational Note:  
 Includes the salaries and benefits for instructional support activities that include curriculum development, techniques of instruction, child development and understanding, staff training, etc.  
 Includes the salaries and benefits for librarians.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**REGULAR INSTRUCTION SUPPORT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
355	Travel	3,000	2,750
399	Other Contracted Services	10,000	7,000
432	Library Books	30,000	26,730
499	Other Supplies & Materials	5,000	6,000
524	In-Service/Staff Development	20,000	20,000
599	Other Charges	5,000	4,500
790	Other Equipment	-	8,000
	<b>SUBTOTAL SERVICES</b>	73,000	74,980
	<b>TOTAL REGULAR INSTRUCTION SUPPORT</b>	860,032	960,093

**Informational Note:**

Includes costs for library books used in schools for replacement and additional books to meet AdvanceED (SACS) standards. Includes costs for teacher staff development. Includes costs for travel to attend educational conferences.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**SPECIAL EDUCATION STAFF SUPPORT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	0.7	64,750	1	93,425
117	Career Ladder		556		1,000
124	Psychological Personnel	2	144,764	2	150,360
161	Secretary	0.7	28,392	0.34	13,932
189	Other Salaries & Wages	2	105,605	2	94,134
196	In-Service/Training		1,700		1,700
201	Social Security		21,438		21,982
204	State Retirement		31,745		32,492
206	Life Insurance		2,361		2,418
207	Medical Insurance		37,188		38,170
212	Medicare		5,014		5,141
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>5.4</b>	<b>443,513</b>	<b>5.34</b>	<b>454,755</b>

Informational Note:  
 Includes personnel primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students with special needs. Includes salaries and benefits for a supervisor, instructional behavior coach, psychologists, and nurse.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**SPECIAL EDUCATION STAFF SUPPORT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
308	Consultants	1,000	1,000
355	Travel	2,000	3,000
399	Other Contracted Services	462,153	164,680
499	Other Supplies & Materials	50,950	21,890
524	In-Service/Staff Development	5,000	8,000
599	Other Charges	200	200
790	Other Equipment	-	-
	<b>SUBTOTAL SERVICES</b>	521,303	198,770
	<b>TOTAL SPECIAL EDUCATION STAFF SUPPORT</b>	964,816	653,525

Informational Note:  
 Includes support for the Special Education Department for consultation, travel for special education personnel, in-service and staff development. Includes specialized supplies, materials, and evaluations used with special populations. Includes contracted bus assistants, where required, to ride Special Education buses to administer services to students who are medically fragile or have very special needs. Also includes the transportation and fuel cost associated with special needs students.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**CAREER & TECHNICAL SUPPORT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	1	92,500	1	93,425
117	Career Ladder		-		1,000
162	Clerical Personnel	-	-	0.33	13,522
201	Social Security		5,735		6,693
204	State Retirement		8,362		9,758
206	Life Insurance		636		735
207	Medical Insurance		7,857		13,559
212	Medicare		1,341		1,565
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>1</b>	<b>116,431</b>	<b>1.33</b>	<b>140,257</b>

Informational Note:  
 Includes salary and benefits for Career and Technical Supervisor to assist staff in planning, developing, and evaluating the process of providing learning experiences in the occupational area. Includes curriculum development and techniques of instruction.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**CAREER & TECHNICAL SUPPORT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
355	Travel	1,000	2,000
499	Other Supplies & Materials	-	1,000
524	In-Service/Staff Development	-	2,000
599	Other Charges	-	500
790	Other Equipment	-	-
	<b>SUBTOTAL SERVICES</b>	1,000	5,500
	<b>TOTAL VOCATIONAL EDUCATION STAFF SUPPORT</b>	117,431	145,757

Informational Note:  
Includes local mileage and supplies for support staff in Career and Technical Education Department, who provides shared services to other municipal school districts.



# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**ACCOUNTABILITY**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
162	Clerical Personnel	0.3	12,168	0.33	13,522
189	Other Salaries & Wages	0.3	27,750	0.5	66,250
201	Social Security		2,475		4,946
204	State Retirement		3,637		7,242
206	Life Insurance		274		548
207	Medical Insurance		4,714		5,933
212	Employer Medicare		579		1,157
322	Evaluation & Testing		-		64,100
355	Travel		-		200
499	Other Supplies & Materials		-		5,000
524	In-Service/Staff Development		-		2,500
790	Other Equipment		-		5,000
<b>TOTAL ACCOUNTABILITY</b>		<b>0.6</b>	<b>51,597</b>	<b>0.83</b>	<b>176,398</b>

Informational Note:  
 Includes salary and benefits of personnel associated with the accountability department. Includes costs of materials used for various required tests administered to students in elementary, middle, and high school (also included is the cost for data analysis). Also includes \$20,000 in stipends for common formative assessment.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**BOARD OF EDUCATION**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
118	Secretary to Board	-	-	0.3	16,424
191	Board & Committee Member Fees	5	18,600	5	18,600
201	Social Security		1,153		2,171
204	State Retirement		-		1,522
206	Life Insurance		1,981		2,094
207	Medical Insurance		235,294		502,144
212	Medicare		270		508
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>5</b>	<b>257,298</b>	<b>5.3</b>	<b>543,464</b>

Informational Note:  
 Includes amount paid to the elected Board of Education and Board Secretary as well as funding the annual required contribution for Other Post Employment Benefits (OPEB) liability.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**BOARD OF EDUCATION**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
305	Audit Services	4,900	30,000
320	Dues & Memberships	6,600	9,600
331	Legal Services	120,000	20,000
355	Travel	250	250
499	Other Supplies & Materials	200	4,100
505	Judgments	52,131	290,000
506	Liability Insurance	29,090	30,000
508	Premium on Surety Bonds	1,372	3,000
513	Workman's Compensation	31,310	170,000
524	In-Service/Staff Development	3,000	8,000
599	Other Charges	453,000	540,410
	<b>SUBTOTAL SERVICES</b>	701,853	1,105,360
	<b>TOTAL BOARD OF EDUCATION</b>	959,151	1,648,824

**Informational Note:**  
 Includes costs related to the operation of the Board of Education, including legal services and audit fees for the district, school nutrition and school activity funds. Also includes liability insurance, worker's compensation premiums and deductibles, judgments, interest associated with the bridge loan and building fee.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**OFFICE OF SUPERINTENDENT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2014-2015</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
101	County Official/Administrative Officer	1	143,000	1	153,500
117	Career Ladder		-		1,000
161	Secretary	1	54,333	0.7	38,322
201	Social Security		12,235		11,955
204	State Retirement		17,964		17,429
206	Life Insurance		1,356		1,319
207	Medical Insurance		15,713		15,804
208	Dental Insurance				320
212	Medicare		2,861		2,796
299	Other Fringe Benefits				320
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>2</b>	<b>247,463</b>	<b>1.7</b>	<b>242,764</b>

Informational Note:  
 Includes salaries and benefits of the Superintendent and Superintendent's Secretary to perform in directing and managing all programs of Arlington Community Schools.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**OFFICE OF SUPERINTENDENT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2014-2015</u> <u>BUDGET</u>
320	Dues & Memberships	1,480	5,800
348	Postal Charges	7,500	500
355	Travel	7,000	250
399	Other Contracted Services	5,500	250,000
435	Office Supplies	300	1,800
524	In-Service/Staff Development	1,000	5,000
599	Other Charges	7,560	3,000
701	Administration Equipment	5,000	1,000
	<b>SUBTOTAL SERVICES</b>	35,340	267,350
	<b>TOTAL OFFICE OF SUPERINTENDENT</b>	282,803	510,114

Informational Note:  
Includes district costs associated with the Office of Superintendent, including legal services.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**PRINCIPAL**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
104	Principals	5	520,104	5	510,687
117	Career Ladder		13,448		11,000
127	Extended Contracts		2,457		-
139	Assistant Principals	11	920,140	11	908,159
161	Secretary(s)	5	156,066	5	165,694
162	Clerical Personnel	16	453,831	16	458,252
201	Social Security		128,095		127,335
204	State Retirement		188,173		187,098
206	Life Insurance		14,092		14,041
207	Medical Insurance		242,246		264,476
212	Medicare		29,958		29,780
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>37</b>	<b>2,668,610</b>	<b>37</b>	<b>2,676,522</b>

<p>Informational Note:          Includes salaries and benefits for school principals, school administration, and school clerical.</p>
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# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**PRINCIPAL**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
320	Dues & Memberships	3,000	3,000
355	Travel	3,000	600
524	In-Service/Staff Development	-	3,000
701	Administrative Equipment	-	-
	<b>SUBTOTAL SERVICES</b>	6,000	6,600
	<b>TOTAL OFFICE OF PRINCIPAL</b>	2,674,610	2,683,122

Informational Note:  
Includes costs associated with the operation of schools including AdvancED (SACS) dues and memberships.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**FISCAL SERVICES**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	1	95,000	1	100,000
119	Accountants/Bookkeepers	1	47,320	2	94,893
201	Social Security		8,824		12,083
204	State Retirement		13,193		18,067
206	Life Insurance		978		1,340
207	Medical Insurance		15,713		21,444
212	Medicare		2,064		2,826
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>2</b>	<b>183,092</b>	<b>3</b>	<b>250,653</b>

Informational Note:  
 Includes salaries and benefits of activities concerned with the fiscal and financial operations of the district, which includes all aspects of budgeting, accounting, accounts payable, financial statement preparation and the managing of funds.



# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**FISCAL SERVICES**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
320	Dues & Memberships	1,000	1,325
355	Travel	300	400
399	Other Contracted Services	87,374	63,536
435	Office Supplies	1,000	1,000
499	Other Supplies & Materials	400	2,500
524	In-Service/Staff Development	4,000	4,500
599	Other Charges	-	8,000
701	Administration Equipment	1,000	4,000
	<b>SUBTOTAL SERVICES</b>	95,074	85,261
	<b>TOTAL FISCAL SERVICES</b>	278,166	335,913

Informational Note:  
Includes support costs associated with the fiscal department, including shared service agreements for purchasing and payroll functions.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**HUMAN RESOURCES**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
161	Secretary	1	47,320	1	54,333
201	Social Security		2,934		3,369
204	State Retirement		4,387		5,037
206	Life Insurance		325		373
207	Medical Insurance		7,857		7,148
210	Unemployment Comp		31,279		31,279
212	Medicare		686		788
299	Fringe Benefits		5,000		5,000
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>1</b>	<b>99,787</b>	<b>1</b>	<b>107,327</b>

Informational Note:  
 Includes salary and benefits for secretary of Human Resources/Chief of Staff and unemployment compensation for the district. Other fringe benefits includes costs for employee assistance program, physicals, drug testing, and other pre-employment costs.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

### HUMAN RESOURCES

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
320	Dues & Memberships	300	500
355	Travel	300	300
399	Other Contracted Services	43,000	43,000
411	Data Processing Supplies	2,500	1,200
435	Office Supplies	800	1,000
524	In-Service/Staff Development	5,000	10,000
701	Administrative Equipment	11,500	4,000
	<b>SUBTOTAL SERVICES</b>	63,400	60,000
	<b>TOTAL HUMAN RESOURCES</b>	163,187	167,327

Informational Note:  
Includes costs associated with Human Resources support including recruitment of staff and teachers and shared services for employee benefits.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**OPERATION OF PLANT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	5	226,548	5	227,760
189	Other Salaries & Wages	-	-		15,000
201	Social Security		14,046		15,051
204	State Retirement		21,001		22,504
206	Life Insurance		1,557		1,669
207	Medical Insurance		39,283		35,740
212	Medicare		3,285		3,520
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>5</b>	<b>305,720</b>	<b>5</b>	<b>321,244</b>

Informational Note:  
 Includes salaries and benefits of Plant Managers who perform the duties concerned with keeping the schools clean and ready for daily use.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**OPERATION OF PLANT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
328	Janitorial Services	539,043	557,043
355	Travel	200	200
399	Other Contracted Services	80,000	79,483
410	Custodial Supplies	11,000	11,000
415	All Utilities	880,000	750,000
499	Other Supplies & Materials	300	8,500
502	Building & Content Insurance	110,780	114,000
599	Other Charges	8,000	4,100
720	Plant Operation Equipment	5,000	-
	<b>SUBTOTAL SERVICES</b>	<b>1,634,323</b>	<b>1,524,326</b>
	<b>TOTAL OPERATION OF PLANT</b>	<b>1,940,043</b>	<b>1,845,570</b>

Informational Note:  
Includes costs for all utilities, trash pickup, out-sourcing school custodial, materials & supplies, building insurance, and equipment as needed to maintain cleanliness of school buildings and grounds.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**MAINTENANCE OF PLANT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	2	145,000	2	146,450
161	Secretary	1	40,560	1	40,976
167	Maintenance Personnel	2	120,000	2	121,200
201	Social Security		18,945		19,135
204	State Retirement		28,325		28,610
206	Life Insurance		2,100		2,121
207	Medical Insurance		37,974		35,740
212	Medicare		4,431		4,475
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>5</b>	<b>397,335</b>	<b>5</b>	<b>398,707</b>

Informational Note:  
 Includes salary and benefits of Operation Supervisor, Maintenance Foreman, and Maintenance personnel in the School Maintenance Department that includes activities associated with repairs concerning the building, plumbing, electrical, glass, roof, door locks, etc.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**MAINTENANCE OF PLANT**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
335	Maintenance & Repair - Buildings	90,000	140,000
336	Maintenance & Repair - Equip	7,100	4,000
355	Travel	200	3,000
399	Other Contracted Services	40,000	22,200
425	Gasoline	-	7,800
499	Other Supplies & Materials	2,000	1,000
524	In-Service/Staff Development	700	1,700
599	Other Charges	5,000	1,620
701	Administrative Equipment	1,800	2,000
717	Maintenace Equipment	42,000	47,250
	<b>SUBTOTAL SERVICES</b>	188,800	230,570
	<b>TOTAL MAINTENANCE OF PLANT</b>	586,135	629,277

**Informational Note:**

Includes costs for materials and supplies to repair and maintain the schools and equipment, environmental monitoring and security system maintenance necessary to perform such functions.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

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### TRANSPORTATION

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
311	Contracts w/ Other School Systems	45,289	46,907
312	Contracts w/ Private Agencies	1,036,908	990,000
399	Other Contracted Services	23,550	-
412	Diesel Fuel	311,600	150,000
729	Transportation Equipment	-	-
<b>TOTAL TRANSPORTATION</b>		<b>1,417,347</b>	<b>1,186,907</b>

Informational Note:  
 Includes costs for transportation contract, diesel fuel for buses, and shared services contract for Transportation Supervisor, Routers, and clerical staff.



# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**CHIEF OF STAFF**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	1	120,000	1	125,000
117	Career Ladder	-	-		1,000
201	Social Security		7,440		7,812
204	State Retirement		10,848		11,393
206	Life Insurance		825		859
207	Medical Insurance		7,857		11,200
212	Medicare		1,740		1,827
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>1</b>	<b>148,709</b>	<b>1</b>	<b>159,091</b>

Informational Note:  
 Includes the salary and benefits for the Chief of Staff which includes activities such as recruiting and placement, staff transfers, in-service training, and data processing services for maintaining personnel records.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**CHIEF OF STAFF**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
355	Travel	-	400
399	Other Contracted Services	20,000	25,000
435	Office Supplies	15,000	12,000
524	In-Service/Staff Development	500	3,000
599	Other Charges	3,000	3,000
701	Administrative Equipment	2,000	1,000
790	Other Equipment	-	-
	<b>SUBTOTAL SERVICES</b>	40,500	44,400
	<b>TOTAL SPECIAL SERVICES</b>	189,209	203,491

Informational Note:  
Includes costs of equipment, materials, supplies, and services used in district administrative functions.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**SCHOOL SAFETY**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
399	Other Contracted Services	60,000	60,000
<b>TOTAL SCHOOL SAFETY</b>		60,000	60,000

Informational Note:  
Includes costs associated with Shelby County Sheriff School Resource Officers (SROs).

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**TECHNOLOGY**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
138	Instructional Computer Personnel	-	-	0.5	36,214
189	Other Salaries & Wages	1	60,000	1	60,600
201	Social Security		3,720		6,002
204	State Retirement		5,562		8,975
206	Life Insurance		412		665
207	Medical Insurance		7,857		10,722
212	Medicare		870		1,404
<b>SUBTOTAL SALARY &amp; BENEFITS</b>		<b>1</b>	<b>78,421</b>	<b>1.5</b>	<b>124,582</b>

Informational Note:  
 Includes salary and benefits for Technology Support Specialist and Instructional Computer Personnel who support the schools in instructional technology, computer repair, and district website maintenance.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

**TECHNOLOGY**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
307	Communication	279,365	206,080
308	Consultants	87,000	2,500
336	Maintenance & Repair - Equipment	25,000	38,000
355	Travel	1,600	200
399	Other Contracted Services	121,000	177,252
411	Data Processing Supplies	1,000	1,000
435	Office Supplies	300	300
499	Other Supplies & Materials	15,000	500
524	In-Service/Staff Development	5,000	3,000
599	Other Charges	75,000	58,765
701	Administrative Equipment	40,000	40,000
722	Regular Instruction Equipment	180,000	310,000
	<b>SUBTOTAL SERVICES</b>	830,265	837,597
	<b>TOTAL TECHNOLOGY</b>	908,686	962,179

Informational Note:  
 Includes costs for all telephone and internet charges, school computer software and equipment for student replacement computers and teacher laptops. Also includes shared services contract for business information system's supervisor, network administrator, phone technician, and PowerSchool specialists.

# ARLINGTON COMMUNITY SCHOOLS

## General Fund Expenditures

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**REGULAR CAPITAL OUTLAY**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
304	Architects	3,292	3,000
308	Consultants	2,195	1,000
321	Engineering Services	3,292	4,000
707	Building Improvements	229,041	165,000
724	Site Development	7,682	30,000
799	Other Capital Outlay	38,188	40,000
<b>TOTAL REGULAR CAPITAL OUTLAY</b>		283,690	243,000

**Informational Note:**

Includes costs for projects of a long term nature to maintain or improve school facilities, as well as the architect, consultant, and engineering costs associated with larger projects and projects where code enforcement requires professional architectural and engineering plans.



ARLINGTON COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
2015-2016 NUTRITION SERVICES BUDGET

School Board Approved: April 28, 2015  
Town of Arlington Board of Mayor and Alderman Approved: May 4, 2015

**ARLINGTON COMMUNITY SCHOOLS**  
 School Nutrition Services Budget Summary  
 July 1, 2015 - June 30, 2016

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**REVENUES:**

		<b>2014-2015</b>	<b>2015-2016</b>
<u>Description</u>		<u>BUDGET</u>	<u>BUDGET</u>
TOTAL	CHARGES FOR SERVICES	927,638	630,800
TOTAL	STATE REVENUE	4,293	5,000
TOTAL	FEDERAL REVENUE	369,214	260,000
TOTAL	OTHER LOCAL REVENUE	-	129,352
<b>GRAND TOTAL REVENUES</b>		1,301,145	1,025,152

**EXPENDITURES:**

		<b>2014-2015</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
<u>Description</u>		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
TOTAL	FOOD SERVICE	26	1,291,145	25	1,025,152
TOTAL	BOARD OF EDUCATION		10,000		-
<b>GRAND TOTAL EXPENDITURES</b>		26	1,301,145	25	1,025,152
<b>DIFFERENCE</b>			-		0



## ARLINGTON COMMUNITY SCHOOLS

### School Nutrition Services Revenue

#### CHARGES FOR SERVICES

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
43521	Lunch Payments-Children	397,615	334,000
43522	Lunch Payments-Adults	240,685	20,900
43523	Income from Breakfast	169,338	20,900
43525	A la Carte Sales	120,000	255,000
<b>TOTAL CHARGES FOR SERVICES</b>		927,638	630,800

Informational Note:  
Includes revenue received from students and adults for meals served at the schools.

#### STATE REVENUE

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
46520	School Food Service	4,293	5,000
<b>TOTAL STATE REVENUE</b>		4,293	5,000

Informational Note:  
Includes revenue received for state matching school nutrition services funds.

#### FEDERAL REVENUE

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
47111	USDA School Lunch Program	279,352	225,000
47113	USDA Breakfast	89,862	35,000
<b>TOTAL FEDERAL REVENUE</b>		369,214	260,000

Informational Note:  
Includes revenue received from the federal government for reimbursement for breakfast and lunch meals served at the schools.

#### OTHER LOCAL REVENUE

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
44990	Other Local Revenue	-	129,352
<b>TOTAL OTHER LOCAL REVENUE</b>		-	129,352

Informational Note:  
Includes revenue received from the district general fund.

## ARLINGTON COMMUNITY SCHOOLS

### School Nutrition Services Expenditures

**FOOD SERVICE**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	4	132,787	4	136,054
165	Cafeteria Personnel	22	292,243	21	250,199
201	Social Security		26,352		23,948
204	State Retirement		23,218		18,915
206	Life Insurance		1,722		1,403
207	Medical Insurance		72,019		41,000
212	Medicare		6,163		5,601
336	Maintenance & Repair Service-Equipment		8,886		2,000
354	Transportation-Other than Students		500		-
399	Other Contracted Services		66,791		62,013
422	Food Supplies		600,000		430,000
451	Uniforms		1,735		500
499	Other Supplies & Materials		46,493		40,000
599	Other Charges		4,920		7,520
710	Food Service Equipment		7,316		6,000
<b>TOTAL FOOD SERVICE</b>		<b>26</b>	<b>1,291,145</b>	<b>25</b>	<b>1,025,152</b>

Informational Note:  
 Includes the salaries and benefits of cafeteria managers and nutrition technicians at the schools. Also includes the food, materials and supplies associated with the cafeteria, as well as shared services contract for nutrition supervisor, specialist, and clerical.

**BOARD OF EDUCATION**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>
305	Audit Services		10,000		-
<b>TOTAL BOARD OF EDUCATION</b>			<b>10,000</b>		<b>-</b>

Informational Note:  
 Includes the board's share of the audit for school nutrition services.



ARLINGTON COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
2015-2016 FEDERAL PROGRAMS BUDGET

School Board Approved: April 28, 2015  
Town of Arlington Board of Mayor and Alderman Approved: May 4, 2015  
Arlington, Tennessee

# ARLINGTON COMMUNITY SCHOOLS

## Federal Programs Budget Summary

July 1, 2015 - September 30, 2016

**REVENUES:**

	Description	2014-2015 BUDGET	2015-2016 BUDGET
TOTAL	TITLE I-A	396,723	427,146
TOTAL	TITLE II-A	190,245	190,214
TOTAL	TITLE III-ELL	10,867	10,867
TOTAL	IDEA, PART B	831,724	872,426
TOTAL	IDEA PRESCHOOL	6,038	6,038
	<b>GRAND TOTAL REVENUES</b>	<b>1,435,597</b>	<b>1,506,691</b>

**EXPENDITURES:**

	Description	2014-2015 PERS	2014-2015 BUDGET	2015-2016 PERS	2015-2016 BUDGET
TOTAL	TITLE I-A	3.5	325,312	3.5	367,836
TOTAL	CONSOLIDATED ADMINISTRATION	1	92,251	0.5	59,310
TOTAL	TITLE II-A	-	169,514	-	190,214
TOTAL	TITLE III-ELL	-	10,758	-	10,867
TOTAL	IDEA, PART B	22	831,724	22.6	872,426
TOTAL	IDEA PRESCHOOL	-	6,038	-	6,038
	<b>GRAND TOTAL EXPENDITURES</b>	<b>26.5</b>	<b>1,435,597</b>	<b>26.6</b>	<b>1,506,691</b>

# ARLINGTON COMMUNITY SCHOOLS

## Title I-A Expenditures

**Title I-A**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
116	Teachers	3.5	212,947	3.5	212,947
201	Social Security		13,203		13,203
204	State Retirement		19,250		19,250
206	Life Insurance		1,464		1,464
207	Medical Insurance		23,261		25,018
212	Medicare		3,088		3,088
429	Instructional Supplies & Materials		21,876		61,687
599	Other Charges		10,000		10,000
524	In-Service/Staff Development		10,000		10,000
599	Other Charges		3,967		3,967
504	Indirect Costs		6,256		7,212
<b>Total Title I-A</b>		<b>3.5</b>	<b>325,312</b>	<b>3.5</b>	<b>367,836</b>

Informational Note:  
 Title I, Part A of the Elementary and Secondary Education 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.

**Title Consolidated Administration**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
105	Supervisor/Director	1	71,420	0.5	46,250
201	Social Security		4,428		2,868
204	State Retirement		6,456		4,285
206	Life Insurance		491		500
207	Medical Insurance		6,646		3,574
212	Medicare		1,036		670
504	Indirect Costs		1,774		1,163
<b>Total Title Consolidated Administration</b>		<b>1</b>	<b>92,251</b>	<b>0.5</b>	<b>59,310</b>

Informational Note:  
 Consolidated Administration reflects employees who spend 100% of their time administering the federally funded Title I-A, Title II-A, and Title III grants.

# ARLINGTON COMMUNITY SCHOOLS

## Title II-A Expenditures

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<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
196	In-Service Training	49,000	49,000
201	Social Security	3,038	3,038
204	State Retirement	4,430	4,430
212	Medicare	711	711
369	Contracts for Sub Teachers	10,000	10,000
429	Instructional Supplies & Materials	26,763	46,843
524	In-Service/Staff Development	55,312	55,312
599	Other Charges	17,000	17,000
504	Indirect Costs	3,260	3,880
<b>Total Title II-A</b>		<u>169,514</u>	<u>190,214</u>

Informational Note:  
 Title II-A provides funding to the school district to increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in the schools.

# ARLINGTON COMMUNITY SCHOOLS

## Title III Expenditures

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<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u> <u>BUDGET</u>	<u>2015-2016</u> <u>BUDGET</u>
429	Instructional Supplies & Materials	6,051	6,153
524	In-Service/Staff Development	3,500	3,500
599	Other Charges	1,000	1,000
504	Indirect Cost	207	214
<b>Total Title III</b>		10,758	10,867

Informational Note:  
 Title III-ELL helps to ensure children who are limited English proficient attain English proficiency, develop high levels of academic attainment in English, and meet the challenging state academic content and student academic achievement standards as all children are expected to meet.

## ARLINGTON COMMUNITY SCHOOLS

### IDEA, Part B Expenditures

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>		<u>2015-2016</u>	
		<u>PERS</u>	<u>BUDGET</u>	<u>PERS</u>	<u>BUDGET</u>
163	Educational Assistants	20	449,580	20	449,580
171	Speech Pathologist	2	116,308	2.6	151,200
196	In-Service/Training		750		-
201	Social Security		35,131		37,248
204	State Retirement		52,458		54,726
206	Life Insurance		3,890		4,130
207	Medical Insurance		144,034		144,362
212	Medicare		8,216		8,711
429	Instructional Supplies & Materials		4,862		4,862
499	Other Supplies & Materials		500		500
504	Indirect Costs		15,995		17,106
<b>Total IDEA, Part B</b>		<b>22</b>	<b>831,724</b>	<b>22.6</b>	<b>872,426</b>

**Informational Note:**

IDEA Part B is a federally funded grant that ensures that all children with disabilities have available to them a free public education that emphasizes special education services designed to meet their unique needs and prepare them for further education, employment, and independent living.



## ARLINGTON COMMUNITY SCHOOLS

### IDEA, Preschool Expenditures

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<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>	<u>2015-2016</u>
		<u>BUDGET</u>	<u>BUDGET</u>
429	Instructional Supplies & Materials	2,500	2,500
524	In-Service/Staff Development	1,000	1,000
725	Special Education Equipment	2,538	2,538
	<b>Total IDEA, Preschool</b>	6,038	6,038

Informational Note:  
 IDEA Preschool is a federally funded grant that makes special education and related services available to children with disabilities, ages 3 through 5.



ARLINGTON COMMUNITY SCHOOLS  
BOARD OF EDUCATION  
2015-2016 CONSTRUCTION IN PROGRESS BUDGET

School Board Approved: April 28, 2015  
Town of Arlington Board of Mayor and Alderman Approved: May 4, 2015  
Arlington, Tennessee

**ARLINGTON COMMUNITY SCHOOLS**  
**Construction In Progress Budget Summary**  
 July 1, 2015 - June 30, 2016

**REVENUES:**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>	<u>2015-2016</u>
		<u>BUDGET</u>	<u>BUDGET</u>
44990	OTHER LOCAL REVENUE	62,460	1,516,000
	<b>GRAND TOTAL REVENUES</b>	<u>62,460</u>	<u>1,516,000</u>

**EXPENDITURES:**

<u>ACCT</u>	<u>Description</u>	<u>2014-2015</u>	<u>2015-2016</u>
		<u>BUDGET</u>	<u>BUDGET</u>
304	Architects	-	20,000
321	Engineering Services	-	15,000
399	Other Contracted Services	62,460	750,000
706	Building Construction	-	466,000
707	Building Improvements	-	25,000
715	Land	-	240,000
799	Other Capital Outlay	-	-
	<b>TOTAL CONSTRUCTION IN PROGRESS</b>	<u>62,460</u>	<u>1,516,000</u>

Informational Note:  
 The Construction in Progress (CIP) fund accounts for all revenue and expenditures associated with long term projects funded by the county commission.