



ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2016-2017 OPERATING BUDGET

School Board Approved: April 26, 2016
Town of Arlington Board of Mayor and Alderman Approved: May 2, 2016
Arlington, Tennessee

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ARLINGTON COMMUNITY SCHOOLS

Board of Education & Executive Staff

BOARD MEMBERS

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|------------------|----------------|
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| Barbara Fletcher | Board Member |
| Dale Viox | Board Member |
| Danny Young | Board Member |

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| Jeff Mayo | Chief-of-Staff |
| Valerie Speakman | General Counsel |
| Miracle Meeks | Chief Financial Officer |
| Todd Goforth | Director of Academics and Accountability |
| Dr. Felicia Turner | Director of Student Services |

ARLINGTON COMMUNITY SCHOOLS

Profile & Goals

Arlington Community Schools was established by the Town of Arlington in 2013 and the district officially began operating July 1, 2014. Our mission is to empower and inspire all students toward lifetime learning, career success and good citizenship. Our vision is to 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 is comprised of four schools: Arlington High School (9-12), Arlington Middle School (6-8), Arlington Elementary School (K-5) and Donelson Elementary School (PS-5). Arlington Community Schools offers a challenging and supportive academic environment at all schools inclusive of a comprehensive and individualized special education program.

Arlington Community Schools 2015 Tennessee Explanatory School District
Arlington Elementary - 2013 & 2015 Tennessee Reward School
Donelson Elementary - 2014 & 2015 Tennessee Reward School
Donelson Elementary - 2014 Highly Effective School

Arlington Middle School offers high school credit earning courses in Spanish, Algebra I, Physical Science and STEM I. 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 2015, graduating students earned \$30.5 million in college scholarships and gained acceptance to over 150 universities nationwide.

Since 2008 Arlington High School has had:

- 1 ACT Perfect Score (2016)
- Over 100 Seniors in 30+ ACT Club (2015)
- 1 National Merit Scholar (2014)
- 10 National Merit Finalists
- 21 National Merit Commended Students
- 4 National Merit 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.

ARLINGTON COMMUNITY SCHOOLS

Budget Assumptions

ENROLLMENT

Arlington Community Schools projected student enrollment for the 2016-2017 school year is 5,043. 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. 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 3.53%.

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

STAFFING

Salaries and related benefits account for 78% of the general purpose funds expenditures. Teacher salaries are based upon current teacher pay steps and lanes with a step increase for all employees. Employees on the highest step will receive a one time 2% longevity stipend.

Staffing ratios for the 2016-2017 school year are as follows:

Teachers:

| | | | | |
|------|------|------|------|------|
| K-3 | 4-6 | 7-8 | 9-12 | ESL |
| 19:1 | 24:1 | 26:1 | 23:1 | 40:1 |

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

Teacher Assistants:

| | | |
|------------|--------|------------------|
| Elementary | Middle | High |
| 150:1 | 1 ISS | 1 ISS 1 Study |

School Nurses:

| | |
|--------------------|---------------|
| District Nurses: 3 | SPED Nurse: 1 |
|--------------------|---------------|

HIGHLIGHTS:

- Five new staff positions at all schools for increased enrollment growth.
- Step increase for all employees with a one time 2% longevity stipend for top step.
- Additional position in Operations Department.
- Additional staff position at middle school for intervention.
- Additional funding for technology infrastructure.
- Board covers medical insurance at an average rate of 66%.
- Funding of the Other Post Retirement Benefits (OPEB) liability for a portion of the annual required contribution.
- Cleaning Staff, Transportation, and Teacher Substitutes outsourced via contracted services.
- Additional funding for part time summer clerical at Arlington High School.
- Funding of \$55K has been allocated to the band and orchestra programs at Arlington High and Arlington Middle.

ARLINGTON COMMUNITY SCHOOLS
 General Fund Revenue Summary

| | | 2015-2016 | 2016-2017 |
|--------------------|-----------------------------------|-------------------|-------------------|
| <u>Description</u> | | <u>BUDGET</u> | <u>BUDGET</u> |
| TOTAL | COUNTY TAXES | 16,076,000 | 16,719,000 |
| TOTAL | CHARGES FOR SERVICES | 372,573 | 546,290 |
| TOTAL | RECURRING LOCAL REVENUE | 707,644 | 762,591 |
| TOTAL | OTHER LOCAL REVENUE | 16,500 | 35,730 |
| TOTAL | STATE EDUCATION FUNDS | 20,443,617 | 21,345,683 |
| TOTAL | OTHER STATE REVENUE | 10,000 | - |
| TOTAL | FEDERAL FUNDS RECEIVED THRU STATE | 11,400 | - |
| TOTAL | OTHER SOURCES | 29,575 | 74,855 |
| TOTAL | RESERVES | - | 410,000 |
| | GRAND TOTAL REVENUES | 37,667,309 | 39,894,149 |

ARLINGTON COMMUNITY SCHOOLS

General Fund Revenue

COUNTY TAXES

| ACCT | Description | 2015-2016 | 2016-2017 |
|---------------------------|---|-------------------|-------------------|
| | | BUDGET | BUDGET |
| 40110 | Current Property Tax | 11,300,000 | 11,750,000 |
| 40120 | Trustee's Collections - Prior Year | 280,000 | 230,000 |
| 40130 | Circuit Clerk/Master - Prior Year | 95,000 | 135,000 |
| 40150 | Pickup Taxes | - | - |
| 40161 | Pymt in Lieu of Taxes - T.V.A | 100,000 | - |
| 40162 | Pymt in Lieu of Taxes - Local Utilities | 100,000 | 100,000 |
| 40163 | Pymt in Lieu of Taxes - Other | - | 120,000 |
| 40210 | County Local Option Taxes | 4,200,000 | 4,353,000 |
| 40240 | Wheel Tax | - | 20,000 |
| 40270 | Business Tax | 1,000 | 1,000 |
| 40275 | Mixed Drink Tax | - | 10,000 |
| TOTAL COUNTY TAXES | | 16,076,000 | 16,719,000 |

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 3.53% for Arlington Community Schools in 2016-2017.

CHARGES FOR SERVICES

| ACCT | Description | 2015-2016 | 2016-2017 |
|-----------------------------------|--|----------------|----------------|
| | | BUDGET | BUDGET |
| 43513 | Tuition - Summer School | 9,000 | 5,000 |
| 43517 | Tuition - Other | 185,650 | 254,475 |
| 43543 | Contract for Student Support Services w/Other LEAs | 105,609 | 111,370 |
| 43547 | Contract for Non-Instructional Services w/Other LEAs | 72,314 | 165,445 |
| 43990 | Other Charges for Services | - | 10,000 |
| TOTAL CHARGES FOR SERVICES | | 372,573 | 546,290 |

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> | 2015-2016 | 2016-2017 |
|--------------------------------------|-----------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 40610 | City Taxes | 651,844 | 710,591 |
| 44120 | Lease/Rentals | 55,800 | 52,000 |
| 44170 | Miscellaneous Refunds | - | - |
| TOTAL RECURRING LOCAL REVENUE | | 707,644 | 762,591 |

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 rental income.

OTHER LOCAL REVENUE

| <u>ACCT</u> | <u>Description</u> | 2015-2016 | 2016-2017 |
|---|---------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 44146 | E-Rate Funding | 4,000 | 1,200 |
| 44520 | Insurance Recovery | - | 8,000 |
| 44990 | Other Local Revenue | 5,000 | 26,530 |
| 49700 | Insurance Recovery | 7,500 | - |
| TOTAL NONRECURRING LOCAL REVENUE | | 16,500 | 35,730 |

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> | <u>2015-2016</u> | <u>2016-2017</u> |
|------------------------------------|-------------------------------|-------------------|-------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 46511 | Basic Education Program (BEP) | 20,326,000 | 21,240,000 |
| 46590 | Other State Education Funds | 24,265 | 24,000 |
| 46610 | Career Ladder Program | 93,352 | 81,683 |
| 46612 | Extended Contracts | - | - |
| 46980 | Other State Grants | - | - |
| TOTAL STATE EDUCATION FUNDS | | 20,443,617 | 21,345,683 |

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> | <u>2015-2016</u> | <u>2016-2017</u> |
|----------------------------------|--------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 46850 | Mixed Drink Tax | 10,000 | - |
| TOTAL OTHER STATE REVENUE | | 10,000 | - |

Informational Note:
Includes Arlington Community Schools pro rata share of tax assessed on the seating capacity of establishments serving mixed drinks. The state department of education reassigned the code for mixed drink tax to be included with county tax revenue.

ARLINGTON COMMUNITY SCHOOLS

General Fund Revenue

FEDERAL FUNDS RECEIVED THRU STATE

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|--|--------------------------|-----------------------------------|-----------------------------------|
| 47590 | Other Federal Thru State | 11,400 | - |
| TOTAL FEDERAL FUNDS RECEIVED THRU STATE | | 11,400 | - |

Informational Note:
This category includes the ACT Plan and Explore funding that comes from the State of Tennessee and has been reassigned to other state education funds.

OTHER SOURCES

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|----------------------------|--------------------|-----------------------------------|-----------------------------------|
| 49800 | Transfers In | 29,575 | 74,855 |
| TOTAL OTHER SOURCES | | 29,575 | 74,855 |

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

| | | |
|---------------------------------|------------|------------|
| TOTAL ESTIMATED REVENUE | 37,667,309 | 39,484,149 |
| RESERVES | - | 410,000 |
| TOTAL AVAILABLE REVENUES | 37,667,309 | 39,894,149 |

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures Summary

| | | 2015-2016 | | 2016-2017 | |
|---------------------------------|----------------------------------|-------------|-------------------|--------------|-------------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| TOTAL | REGULAR INSTRUCTION | 251.5 | 20,292,508 | 256.8 | 21,065,822 |
| TOTAL | ALTERNATIVE EDUCATION | 3 | 187,106 | 2 | 149,800 |
| TOTAL | SPECIAL EDUCATION | 33 | 2,353,314 | 33.3 | 2,418,375 |
| TOTAL | CAREER & TECHNICAL INSTRUCTION | 11 | 907,408 | 11 | 903,629 |
| TOTAL | STUDENT SERVICES | 6.5 | 446,669 | 6.5 | 470,071 |
| TOTAL | PLANNING | - | 21,321 | - | 21,625 |
| TOTAL | HEALTH SERVICES | 3 | 172,361 | 3 | 162,292 |
| TOTAL | OTHER STUDENT SUPPORT | 10 | 875,126 | 10 | 882,887 |
| TOTAL | REGULAR INSTRUCTION SUPPORT | 10 | 960,093 | 11 | 1,161,658 |
| TOTAL | SPECIAL EDUCATION STAFF SUPPORT | 5.34 | 653,525 | 5.34 | 924,173 |
| TOTAL | CAREER & TECHNICAL STAFF SUPPORT | 1.33 | 145,757 | 1.33 | 148,251 |
| TOTAL | ACCOUNTABILITY | 0.83 | 176,398 | 0.83 | 191,842 |
| TOTAL | BOARD OF EDUCATION | 5.3 | 1,648,824 | 5.3 | 1,467,131 |
| TOTAL | OFFICE OF SUPERINTENDENT | 1.7 | 510,114 | 3.7 | 534,461 |
| TOTAL | PRINCIPAL | 37 | 2,683,122 | 37 | 2,730,546 |
| TOTAL | FISCAL SERVICES | 3 | 335,913 | 3 | 348,985 |
| TOTAL | HUMAN RESOURCES | 1 | 167,327 | 1 | 151,462 |
| TOTAL | OPERATION OF PLANT | 5 | 1,845,570 | 5 | 1,921,433 |
| TOTAL | MAINTENANCE OF PLANT | 5 | 629,277 | 6 | 757,411 |
| TOTAL | TRANSPORTATION | - | 1,186,907 | - | 1,197,587 |
| TOTAL | CHIEF OF STAFF | 1 | 203,491 | 1 | 205,425 |
| TOTAL | SCHOOL SAFETY | - | 60,000 | - | 130,000 |
| TOTAL | TECHNOLOGY | 1.5 | 962,179 | 1.5 | 1,288,284 |
| TOTAL | REGULAR CAPITAL OUTLAY | - | 243,000 | - | 661,000 |
| GRAND TOTAL EXPENDITURES | | 396 | 37,667,309 | 404.6 | 39,894,149 |

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

REGULAR INSTRUCTION

| ACCT | Description | 2015-2016 | | 2016-2017 | |
|---------------------------------------|------------------------|--------------|-------------------|--------------|-------------------|
| | | PERS | BUDGET | PERS | BUDGET |
| 116 | Teachers | 242.5 | 14,396,992 | 247.8 | 14,570,437 |
| 117 | Career Ladder | | 48,000 | | 50,000 |
| 127 | Extended Contracts | | - | | - |
| 163 | Educational Assistants | 9 | 162,261 | 9 | 164,745 |
| 189 | Other Salaries & Wages | | 90,500 | | 112,500 |
| 201 | Social Security | | 911,261 | | 923,656 |
| 204 | State Retirement | | 1,320,869 | | 1,336,959 |
| 206 | Life Insurance | | 98,365 | | 100,971 |
| 207 | Medical Insurance | | 1,829,888 | | 1,979,839 |
| 212 | Employer Medicare | | 213,117 | | 216,016 |
| SUBTOTAL SALARY & BENEFITS | | 251.5 | 19,071,253 | 256.8 | 19,455,124 |

Informational Note:
 Includes salaries and benefits for teachers and classroom assistants. Also includes STEM, ESL, Intervention Teacher, 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.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

REGULAR INSTRUCTION

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|--------------------------------------|-----------------------------------|-----------------------------------|
| 336 | Maintenance & Repair -Equipment | 3,000 | 23,000 |
| 369 | Contracts for Sub Teachers-Certified | 268,000 | 300,000 |
| 399 | Other Contracted Services | 22,044 | 20,000 |
| 429 | Instructional Supplies & Materials | 322,210 | 407,790 |
| 449 | Textbooks | 350,000 | 350,000 |
| 499 | Other Supplies & Materials | 20,000 | 20,000 |
| 535 | Fee Waivers | 5,000 | 10,000 |
| 599 | Other Charges | 6,000 | 17,850 |
| 722 | Regular Instructional Equipment | <u>225,000</u> | <u>462,058</u> |
| | SUBTOTAL SERVICES | 1,221,254 | 1,610,698 |
| | TOTAL REGULAR EDUCATION | 20,292,508 | 21,065,822 |

Informational Note:
Includes instructional support material for schools such as screeners, library support, and textbook support and restocking.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

ALTERNATIVE EDUCATION

| ACCT | Description | 2015-2016 | | 2016-2017 | |
|------------------------------------|--|-----------|----------------|-----------|----------------|
| | | PERS | BUDGET | PERS | BUDGET |
| 116 | Teachers | 1.2 | 82,082 | 1.5 | 86,355 |
| 128 | Homebound Teachers | 0.8 | 33,888 | - | - |
| 139 | Assistant Principals | - | - | - | 10,000 |
| 163 | Educational Assistants | 1.0 | 22,736 | 0.5 | 11,493 |
| 201 | Social Security | | 8,600 | | 6,687 |
| 204 | State Retirement | | 12,591 | | 9,776 |
| 206 | Life Insurance | | 953 | | 673 |
| 207 | Medical Insurance | | 21,444 | | 15,154 |
| 212 | Employer Medicare | | 2,011 | | 1,564 |
| 355 | Travel | | 500 | | 200 |
| 369 | Contracts for Sub Teachers - Certified | | - | | 2,500 |
| 399 | Other Contracted Services | | - | | - |
| 429 | Instructional Supplies & Materials | | | | 600 |
| 449 | Textbooks | | | | 1,000 |
| 499 | Other Supplies & Materials | | 1,000 | | 2,000 |
| 524 | In-Service/Staff Development | | 500 | | 1,000 |
| 599 | Other Charges | | 500 | | 500 |
| 790 | Other Equipment | | 300 | | 300 |
| TOTAL ALTERNATIVE EDUCATION | | 3 | 187,106 | 2 | 149,800 |

Informational Note:

Includes salaries and benefits for Alternative Education Program teachers and an educational assistant to provide instruction and support to students who cannot participate in the regular education program. Includes costs for materials, supplies and instructional equipment required for the operation of the Alternative Education Program.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

SPECIAL EDUCATION

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|--------------------|------------------|------------------|------------------|------------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 116 | Teachers | 22 | 1,304,663 | 21 | 1,237,963 |
| 117 | Career Ladder | | 3,000 | | 1,000 |
| 127 | Extended Contracts | | - | | - |
| 128 | Homebound Teachers | 1 | 57,985 | 0.8 | 46,056 |
| 163 | Educational Asst | 9 | 233,201 | 9.5 | 240,899 |
| 171 | Speech Pathologist | 1 | 63,200 | 2 | 133,762 |
| 201 | Social Security | | 103,047 | | 102,900 |
| 204 | State Retirement | | 150,931 | | 150,897 |
| 206 | Life Insurance | | 11,404 | | 11,085 |
| 207 | Medical Insurance | | 235,884 | | 246,249 |
| 212 | Employer Medicare | | 24,100 | | 24,065 |
| SUBTOTAL SALARY & BENEFITS | | 33 | 2,187,414 | 33.3 | 2,194,875 |

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.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

SPECIAL EDUCATION

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|-------------------------------------|-----------------------------------|-----------------------------------|
| 311 | Contracts w/ Other School Systems | - | 10,000 |
| 312 | Contracts w/ Other Private Agencies | 60,000 | 85,000 |
| 336 | Maintenance & Repair - Equipment | 3,000 | 3,000 |
| 369 | Contracts for Subs-Certified | 33,300 | 50,000 |
| 399 | Other Contracted Services | 21,000 | 21,000 |
| 429 | Instructional Supplies & Materials | 42,600 | 44,500 |
| 449 | Textbooks | - | - |
| 725 | Special Education Equipment | 6,000 | 10,000 |
| | SUBTOTAL SERVICES | 165,900 | 223,500 |
| | TOTAL SPECIAL EDUCATION | 2,353,314 | 2,418,375 |

Informational Note:
Includes contracts with private agencies and support for instructional supplies and equipment.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

CAREER & TECHNICAL INSTRUCTION

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|--------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 116 | Teachers | 11 | 637,835 | 11 | 633,270 |
| 117 | Career Ladder | | 4,000 | | 4,000 |
| 127 | Extended Contracts | | - | | - |
| 201 | Social Security | | 39,794 | | 39,511 |
| 204 | State Retirement | | 57,660 | | 57,609 |
| 206 | Life Insurance | | 4,384 | | 4,353 |
| 207 | Medical Insurance | | 78,628 | | 83,346 |
| 212 | Employer Medicare | | 9,307 | | 9,240 |
| SUBTOTAL SALARY & BENEFITS | | 11 | 831,608 | 11 | 831,329 |

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

CAREER & TECHNICAL INSTRUCTION

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|------------------------------------|-----------------------------------|-----------------------------------|
| 369 | Contracts w/ Subs-Certified | 11,250 | 11,250 |
| 429 | Instructional Supplies & Materials | 8,550 | 10,050 |
| 449 | Textbooks | 2,000 | 10,000 |
| 499 | Other Supplies & Materials | 1,000 | 1,000 |
| 730 | Vocational Instruction Equipment | 53,000 | 40,000 |
| | SUBTOTAL SERVICES | 75,800 | 72,300 |
| | TOTAL VOCATIONAL EDUCATION | 907,408 | 903,629 |

Informational Note:

Includes instructional supplies and modules including STEM support. Also, there are funds for welding support and computer replacement in this department.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

STUDENT SERVICES

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|------------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 2 | 177,792 | 2 | 176,310 |
| 117 | Career Ladder | | 1,000 | | 1,000 |
| 130 | Social Workers | 1 | 57,985 | 1 | 57,570 |
| 162 | Clerical | 0.5 | 20,488 | 0.5 | 20,696 |
| 189 | Other Salaries & Wages | 3 | 65,847 | 3 | 66,129 |
| 201 | Social Security | | 20,033 | | 19,946 |
| 204 | State Retirement | | 24,076 | | 29,414 |
| 206 | Life Insurance | | 2,214 | | 2,204 |
| 207 | Medical Insurance | | 46,462 | | 49,250 |
| 212 | Employer Medicare | | 4,685 | | 4,665 |
| SUBTOTAL SALARY & BENEFITS | | 6.5 | 420,582 | 6.5 | 427,184 |

Informational Note:
 Includes salaries and benefits of personnel associated with the operation of Student Services which provides support to schools in the areas of enrollment, attendance, discipline, and state and federal student rights compliance, including bullying, harassment and intimidation and Section 504. Includes salaries and benefits for a social worker, a study hall monitor and the ISS monitors.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

STUDENT SERVICES

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|-------------------------------|-----------------------------------|-----------------------------------|
| 355 | Travel | 600 | 600 |
| 399 | Other Contracted Services | 18,537 | 22,337 |
| 499 | Other Supplies & Materials | 4,000 | 4,000 |
| 524 | In-Service/Staff Development | 2,000 | 15,000 |
| 599 | Other Charges | 600 | 600 |
| 704 | Attendance Equipment | 350 | 350 |
| | SUBTOTAL SERVICES | 26,087 | 42,887 |
| | TOTAL STUDENT SERVICES | 446,669 | 470,071 |

Informational Note:
 Includes costs for Student Services personnel to receive specialized training in the areas of enrollment, attendance, discipline, and state and federal student rights compliance. Includes the costs for materials and supplies needed to support schools with compliance in the areas supported by Student Services. Includes costs for personnel mileage.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

PLANNING

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|-----------------------|---------------------------|------------------|---------------|------------------|---------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 399 | Other Contracted Services | | 21,321 | | 21,625 |
| 704 | Attendance Equipment | | | | |
| TOTAL PLANNING | | - | 21,321 | - | 21,625 |

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>2015-2016</u> | | <u>2016-2017</u> | |
|------------------------------|------------------------------|------------------|---------------|------------------|---------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 131 | Medical Personnel | 3 | 117,907 | 3 | 105,700 |
| 201 | Social Security | | 7,310 | | 6,553 |
| 204 | State Retirement | | 10,930 | | 9,798 |
| 206 | Life Insurance | | 810 | | 727 |
| 207 | Medical Insurance | | 21,444 | | 22,731 |
| 212 | Employer Medicare | | 1,710 | | 1,533 |
| 355 | Travel | | 250 | | 250 |
| 399 | Other Contracted Services | | 4,000 | | 10,000 |
| 413 | Drugs & Medical Supplies | | 2,500 | | 1,000 |
| 499 | Other Supplies & Materials | | 2,000 | | 2,000 |
| 524 | In-Service/Staff Development | | 500 | | 500 |
| 599 | Other Charges | | 2,500 | | 1,000 |
| 735 | Health Equipment | | 500 | | 500 |
| TOTAL HEALTH SERVICES | | 3 | 172,361 | 3 | 162,292 |

Informational Note:
 Includes salaries and benefits for school nurses. Also includes the costs for supplies, materials, and specialized training for personnel to support schools with compliance in areas supported by Health Services.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

OTHER STUDENT SUPPORT

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|--------------------|------------------|---------------|------------------|---------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 117 | Career Ladder | | 4,000 | | 4,000 |
| 123 | Guidance Personnel | 10 | 681,000 | 10 | 683,650 |
| 127 | Extended Contracts | | - | | - |
| 201 | Social Security | | 42,470 | | 42,634 |
| 204 | State Retirement | | 61,562 | | 62,164 |
| 206 | Life Insurance | | 4,681 | | 4,699 |
| 207 | Medical Insurance | | 71,480 | | 75,769 |
| 212 | Medicare | | 9,933 | | 9,971 |
| SUBTOTAL SALARY & BENEFITS | | 10 | 875,126 | 10 | 882,887 |

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

REGULAR INSTRUCTION SUPPORT

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|----------------------------------|------------------|----------------|------------------|------------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 3 | 257,112 | 3 | 262,272 |
| 117 | Career Ladder | | 5,000 | | 4,000 |
| 129 | Librarians | 5 | 296,000 | 5 | 325,839 |
| 138 | Instructional Computer Personnel | 1.5 | 97,199 | 1.5 | 98,571 |
| 162 | Clerical Personnel | 0.5 | 20,488 | 0.5 | 20,696 |
| 189 | Other Salaries & Wages | - | | 1 | 79,320 |
| 196 | In-Service Training | | 25,000 | | 26,000 |
| 201 | Social Security | | 43,450 | | 50,635 |
| 204 | State Retirement | | 54,613 | | 64,966 |
| 206 | Life Insurance | | 4,611 | | 5,407 |
| 207 | Medical Insurance | | 71,480 | | 83,346 |
| 212 | Medicare | | 10,162 | | 11,842 |
| SUBTOTAL SALARY & BENEFITS | | 10 | 885,113 | 11 | 1,032,895 |

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

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

REGULAR INSTRUCTION SUPPORT

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|--|-----------------------------------|-----------------------------------|
| 308 | Consultants | - | 10,000 |
| 355 | Travel | 2,750 | 2,750 |
| 399 | Other Contracted Services | 7,000 | 7,000 |
| 432 | Library Books | 26,730 | 27,513 |
| 499 | Other Supplies & Materials | 6,000 | 9,000 |
| 524 | In-Service/Staff Development | 20,000 | 59,500 |
| 599 | Other Charges | 4,500 | 5,000 |
| 790 | Other Equipment | 8,000 | 8,000 |
| | SUBTOTAL SERVICES | 74,980 | 128,763 |
| | TOTAL REGULAR INSTRUCTION SUPPORT | 960,093 | 1,161,658 |

Informational Note:
 Includes funds to support new library books as required by the state, professional development training, Advanced Placement Institute training, Fine Arts professional development and new teacher induction.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

SPECIAL EDUCATION STAFF SUPPORT

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|-------------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 1 | 93,425 | 1 | 94,350 |
| 117 | Career Ladder | | 1,000 | | 1,000 |
| 124 | Psychological Personnel | 2 | 150,360 | 2 | 156,437 |
| 161 | Secretary | 0.34 | 13,932 | 0.34 | 14,355 |
| 189 | Other Salaries & Wages | 2 | 94,134 | 2 | 81,925 |
| 196 | In-Service/Training | | 1,700 | | 1,700 |
| 201 | Social Security | | 21,982 | | 21,686 |
| 204 | State Retirement | | 32,492 | | 31,923 |
| 206 | Life Insurance | | 2,418 | | 2,386 |
| 207 | Medical Insurance | | 38,170 | | 40,461 |
| 212 | Medicare | | 5,141 | | 5,072 |
| SUBTOTAL SALARY & BENEFITS | | 5.34 | 454,755 | 5.34 | 451,293 |

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. Also includes the costs associated with special needs students 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>2015-2016</u> | <u>2016-2017</u> |
|-------------|--|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 308 | Consultants | 1,000 | 1,000 |
| 355 | Travel | 3,000 | 3,000 |
| 399 | Other Contracted Services | 164,680 | 432,680 |
| 412 | Diesel Fuel | - | 15,000 |
| 499 | Other Supplies & Materials | 21,890 | 11,000 |
| 524 | In-Service/Staff Development | 8,000 | 8,000 |
| 599 | Other Charges | 200 | 200 |
| 790 | Other Equipment | - | 2,000 |
| | SUBTOTAL SERVICES | 198,770 | 472,880 |
| | TOTAL SPECIAL EDUCATION STAFF SUPPORT | 653,525 | 924,173 |

Informational Note:
 Includes support for the Special Education Department for consultation, travel for special education personnel, contracted services, 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, cost of transportation and fuel.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

CAREER & TECHNICAL SUPPORT

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|---------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 1 | 93,425 | 1 | 94,350 |
| 117 | Career Ladder | | 1,000 | | 1,000 |
| 162 | Clerical Personnel | 0.33 | 13,522 | 0.33 | 14,487 |
| 201 | Social Security | | 6,693 | | 6,810 |
| 204 | State Retirement | | 9,758 | | 9,963 |
| 206 | Life Insurance | | 735 | | 748 |
| 207 | Medical Insurance | | 13,559 | | 13,700 |
| 212 | Medicare | | 1,565 | | 1,593 |
| SUBTOTAL SALARY & BENEFITS | | 1.33 | 140,257 | 1.33 | 142,651 |

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.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

CAREER & TECHNICAL SUPPORT

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|---|-----------------------------------|-----------------------------------|
| 355 | Travel | 2,000 | 2,000 |
| 499 | Other Supplies & Materials | 1,000 | 1,000 |
| 524 | In-Service/Staff Development | 2,000 | 2,100 |
| 599 | Other Charges | 500 | 500 |
| 790 | Other Equipment | - | - |
| | SUBTOTAL SERVICES | 5,500 | 5,600 |
| | TOTAL VOCATIONAL EDUCATION STAFF SUPPORT | 145,757 | 148,251 |

Informational Note:
 Includes curriculum development and techniques of instruction. Includes local mileage and supplies for support staff in Career and Technical Education Department and professional development.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

ACCOUNTABILITY

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|-----------------------------|------------------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 162 | Clerical Personnel | 0.33 | 13,522 | 0.33 | 13,933 |
| 189 | Other Salaries & Wages | 0.5 | 66,250 | 0.5 | 69,236 |
| 201 | Social Security | | 4,946 | | 5,156 |
| 204 | State Retirement | | 7,242 | | 7,550 |
| 206 | Life Insurance | | 548 | | 572 |
| 207 | Medical Insurance | | 5,933 | | 6,289 |
| 212 | Employer Medicare | | 1,157 | | 1,206 |
| 322 | Evaluation & Testing | | 64,100 | | 75,200 |
| 355 | Travel | | 200 | | 200 |
| 499 | Other Supplies & Materials | | 5,000 | | 5,000 |
| 524 | In-Service/Staff Development | | 2,500 | | 2,500 |
| 790 | Other Equipment | | 5,000 | | 5,000 |
| TOTAL ACCOUNTABILITY | | 0.83 | 176,398 | 0.83 | 191,842 |

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).

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

BOARD OF EDUCATION

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|-------------------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 118 | Secretary to Board | 0.3 | 16,424 | 0.3 | 16,549 |
| 191 | Board & Committee Member Fees | 5 | 18,600 | 5 | 18,600 |
| 201 | Social Security | | 2,171 | | 2,179 |
| 204 | State Retirement | | 1,522 | | 1,534 |
| 206 | Life Insurance | | 2,094 | | 12,587 |
| 207 | Medical Insurance | | 502,144 | | 568,723 |
| 212 | Medicare | | 508 | | 510 |
| SUBTOTAL SALARY & BENEFITS | | 5.3 | 543,464 | 5.3 | 620,681 |

Informational Note:
 Includes amount paid to the elected Board of Education and Board Secretary as well as funding of 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>2015-2016</u> | <u>2016-2017</u> |
|-------------|---------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 305 | Audit Services | 30,000 | 26,000 |
| 320 | Dues & Memberships | 9,600 | 9,600 |
| 331 | Legal Services | 20,000 | 30,000 |
| 355 | Travel | 250 | 250 |
| 399 | Other Contracted Services | - | 10,000 |
| 499 | Other Supplies & Materials | 4,100 | 4,000 |
| 505 | Judgments | 290,000 | 290,000 |
| 506 | Liability Insurance | 30,000 | 35,000 |
| 508 | Premium on Surety Bonds | 3,000 | 3,000 |
| 513 | Workman's Compensation | 170,000 | 95,500 |
| 524 | In-Service/Staff Development | 8,000 | 8,000 |
| 599 | Other Charges | 540,410 | 335,100 |
| | SUBTOTAL SERVICES | 1,105,360 | 846,450 |
| | TOTAL BOARD OF EDUCATION | 1,648,824 | 1,467,131 |

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, judgments, and building fee.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

DIRECTOR OF SCHOOLS

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|--|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 101 | County Official/Administrative Officer | 1 | 153,500 | 1 | 153,500 |
| 117 | Career Ladder | | 1,000 | | 1,000 |
| 161 | Secretary | 0.7 | 38,322 | 1.7 | 94,513 |
| 189 | Other Salaries & Wages | | | 1 | 154,152 |
| 201 | Social Security | | 11,955 | | 24,996 |
| 204 | State Retirement | | 17,429 | | 37,018 |
| 206 | Life Insurance | | 1,319 | | 2,764 |
| 207 | Medical Insurance | | 15,804 | | 27,481 |
| 208 | Dental Insurance | | 320 | | 500 |
| 212 | Medicare | | 2,796 | | 5,846 |
| 299 | Other Fringe Benefits | | 320 | | 400 |
| SUBTOTAL SALARY & BENEFITS | | 1.7 | 242,764 | 3.7 | 502,171 |

Informational Note:
 Includes salaries and benefits of the Superintendent, General Counsel and secretaries 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> | 2015-2016 | 2016-2017 |
|-------------|---------------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 320 | Dues & Memberships | 5,800 | 4,750 |
| 348 | Postal Charges | 500 | 500 |
| 355 | Travel | 250 | 500 |
| 399 | Other Contracted Services | 250,000 | - |
| 435 | Office Supplies | 1,800 | 4,000 |
| 524 | In-Service/Staff Development | 5,000 | 10,000 |
| 599 | Other Charges | 3,000 | 11,540 |
| 701 | Administration Equipment | 1,000 | 1,000 |
| | SUBTOTAL SERVICES | 267,350 | 32,290 |
| | TOTAL OFFICE OF SUPERINTENDENT | 510,114 | 534,461 |

Informational Note:
Includes district costs associated with the Office of Superintendent.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

PRINCIPAL

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|----------------------|------------------|------------------|------------------|------------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 104 | Principals | 5 | 510,687 | 5 | 519,282 |
| 117 | Career Ladder | | 11,000 | | 7,000 |
| 127 | Extended Contracts | | - | | - |
| 139 | Assistant Principals | 11 | 908,159 | 11 | 918,740 |
| 161 | Secretary(s) | 5 | 165,694 | 5 | 161,690 |
| 162 | Clerical Personnel | 16 | 458,252 | 16 | 463,714 |
| 201 | Social Security | | 127,335 | | 128,366 |
| 204 | State Retirement | | 187,098 | | 188,605 |
| 206 | Life Insurance | | 14,041 | | 14,183 |
| 207 | Medical Insurance | | 264,476 | | 280,345 |
| 212 | Medicare | | 29,780 | | 30,021 |
| SUBTOTAL SALARY & BENEFITS | | 37 | 2,676,522 | 37 | 2,711,946 |

| |
|---|
| <p>Informational Note: Includes salaries and benefits for school principals, school administration, and school clerical.</p> |
|---|

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

PRINCIPAL

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|----------------------------------|-----------------------------------|-----------------------------------|
| 320 | Dues & Memberships | 3,000 | - |
| 355 | Travel | 600 | 600 |
| 524 | In-Service/Staff Development | 3,000 | 3,000 |
| 599 | Other Charges | - | 15,000 |
| 701 | Administrative Equipment | - | - |
| | SUBTOTAL SERVICES | 6,600 | 18,600 |
| | TOTAL OFFICE OF PRINCIPAL | 2,683,122 | 2,730,546 |

Informational Note:
Includes costs associated with the operation of schools.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

FISCAL SERVICES

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|-------------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 1 | 100,000 | 1 | 106,044 |
| 119 | Accountants/Bookkeepers | 2 | 94,893 | 2 | 95,722 |
| 201 | Social Security | | 12,083 | | 12,509 |
| 204 | State Retirement | | 18,067 | | 18,704 |
| 206 | Life Insurance | | 1,340 | | 1,387 |
| 207 | Medical Insurance | | 21,444 | | 22,731 |
| 212 | Medicare | | 2,826 | | 2,926 |
| SUBTOTAL SALARY & BENEFITS | | 3 | 250,653 | 3 | 260,022 |

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>2015-2016</u> | <u>2016-2017</u> |
|-------------|------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 320 | Dues & Memberships | 1,325 | 2,050 |
| 355 | Travel | 400 | 600 |
| 399 | Other Contracted Services | 63,536 | 66,263 |
| 435 | Office Supplies | 1,000 | 1,500 |
| 499 | Other Supplies & Materials | 2,500 | 1,550 |
| 524 | In-Service/Staff Development | 4,500 | 7,500 |
| 599 | Other Charges | 8,000 | 8,500 |
| 701 | Administration Equipment | 4,000 | 1,000 |
| | SUBTOTAL SERVICES | 85,261 | 88,963 |
| | TOTAL FISCAL SERVICES | 335,913 | 348,985 |

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>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|--------------------|------------------|----------------|------------------|---------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 161 | Secretary | 1 | 54,333 | 1 | 54,746 |
| 201 | Social Security | | 3,369 | | 3,394 |
| 204 | State Retirement | | 5,037 | | 5,075 |
| 206 | Life Insurance | | 373 | | 376 |
| 207 | Medical Insurance | | 7,148 | | 7,577 |
| 210 | Unemployment Comp | | 31,279 | | 10,000 |
| 212 | Medicare | | 788 | | 794 |
| 299 | Fringe Benefits | | 5,000 | | - |
| SUBTOTAL SALARY & BENEFITS | | 1 | 107,327 | 1 | 81,962 |

Informational Note:
 Includes salary and benefits for secretary of Human Resources/Chief of Staff and unemployment compensation for the district.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

HUMAN RESOURCES

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | <u>2016-2017</u> |
|-------------|------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 320 | Dues & Memberships | 500 | 800 |
| 355 | Travel | 300 | 300 |
| 399 | Other Contracted Services | 43,000 | 49,200 |
| 411 | Data Processing Supplies | 1,200 | 1,200 |
| 435 | Office Supplies | 1,000 | 1,000 |
| 524 | In-Service/Staff Development | 10,000 | 15,000 |
| 701 | Administrative Equipment | 4,000 | 2,000 |
| | SUBTOTAL SERVICES | 60,000 | 69,500 |
| | TOTAL HUMAN RESOURCES | 167,327 | 151,462 |

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>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|------------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 5 | 227,760 | 5 | 238,992 |
| 189 | Other Salaries & Wages | | 15,000 | | 15,000 |
| 201 | Social Security | | 15,051 | | 15,748 |
| 204 | State Retirement | | 22,504 | | 23,545 |
| 206 | Life Insurance | | 1,669 | | 1,643 |
| 207 | Medical Insurance | | 35,740 | | 37,884 |
| 212 | Medicare | | 3,520 | | 3,683 |
| SUBTOTAL SALARY & BENEFITS | | 5 | 321,244 | 5 | 336,495 |

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>2015-2016</u> | <u>2016-2017</u> |
|-------------|---------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 328 | Janitorial Services | 557,043 | 578,942 |
| 355 | Travel | 200 | 300 |
| 399 | Other Contracted Services | 79,483 | 87,800 |
| 410 | Custodial Supplies | 11,000 | 11,296 |
| 415 | All Utilities | 750,000 | 760,000 |
| 499 | Other Supplies & Materials | 8,500 | 8,500 |
| 502 | Building & Content Insurance | 114,000 | 119,000 |
| 599 | Other Charges | 4,100 | 4,100 |
| 720 | Plant Operation Equipment | - | 15,000 |
| | SUBTOTAL SERVICES | 1,524,326 | 1,584,938 |
| | TOTAL OPERATION OF PLANT | 1,845,570 | 1,921,433 |

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>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|-----------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 2 | 146,450 | 1 | 77,360 |
| 161 | Secretary | 1 | 40,976 | 1 | 42,220 |
| 167 | Maintenance Personnel | 2 | 121,200 | 4 | 237,328 |
| 201 | Social Security | | 19,135 | | 22,128 |
| 204 | State Retirement | | 28,610 | | 33,085 |
| 206 | Life Insurance | | 2,121 | | 2,453 |
| 207 | Medical Insurance | | 35,740 | | 45,461 |
| 212 | Medicare | | 4,475 | | 5,175 |
| SUBTOTAL SALARY & BENEFITS | | 5 | 398,707 | 6 | 465,211 |

Informational Note:
 Includes salary and benefits of Operation Supervisor 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>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 335 | Maintenance & Repair - Buildings | 140,000 | 200,000 |
| 336 | Maintenance & Repair - Equip | 4,000 | 4,000 |
| 338 | Maintenance & Repair - Vehicles | - | 6,000 |
| 355 | Travel | 3,000 | 3,000 |
| 399 | Other Contracted Services | 22,200 | 33,500 |
| 425 | Gasoline | 7,800 | 14,000 |
| 499 | Other Supplies & Materials | 1,000 | 2,000 |
| 524 | In-Service/Staff Development | 1,700 | 2,500 |
| 599 | Other Charges | 1,620 | 2,200 |
| 701 | Administrative Equipment | 2,000 | 5,000 |
| 717 | Maintenance Equipment | 47,250 | 20,000 |
| | SUBTOTAL SERVICES | 230,570 | 292,200 |
| | TOTAL MAINTENANCE OF PLANT | 629,277 | 757,411 |

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

TRANSPORTATION

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| 311 | Contracts w/ Other School Systems | 46,907 | 47,587 |
| 312 | Contracts w/ Private Agencies | 990,000 | 1,040,000 |
| 399 | Other Contracted Services | - | - |
| 412 | Diesel Fuel | 150,000 | 110,000 |
| 729 | Transportation Equipment | - | - |
| TOTAL TRANSPORTATION | | 1,186,907 | 1,197,587 |

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>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|---------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 1 | 125,000 | 1 | 127,500 |
| 117 | Career Ladder | | 1,000 | | 1,000 |
| 201 | Social Security | | 7,812 | | 7,967 |
| 204 | State Retirement | | 11,393 | | 11,619 |
| 206 | Life Insurance | | 859 | | 876 |
| 207 | Medical Insurance | | 11,200 | | 11,200 |
| 212 | Medicare | | 1,827 | | 1,863 |
| SUBTOTAL SALARY & BENEFITS | | 1 | 159,091 | 1 | 162,025 |

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>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|-------------------------------|-----------------------------------|-----------------------------------|
| 355 | Travel | 400 | 400 |
| 399 | Other Contracted Services | 25,000 | 25,000 |
| 435 | Office Supplies | 12,000 | 4,000 |
| 524 | In-Service/Staff Development | 3,000 | 10,000 |
| 599 | Other Charges | 3,000 | 3,000 |
| 701 | Administrative Equipment | 1,000 | 1,000 |
| 790 | Other Equipment | - | - |
| | SUBTOTAL SERVICES | 44,400 | 43,400 |
| | TOTAL SPECIAL SERVICES | 203,491 | 205,425 |

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>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|----------------------------|---------------------------|-----------------------------------|-----------------------------------|
| 399 | Other Contracted Services | 60,000 | 60,000 |
| 790 | Other Equipment | - | 70,000 |
| | SUBTOTAL SERVICES | | |
| TOTAL SCHOOL SAFETY | | 60,000 | 130,000 |

Informational Note:
Includes costs associated with Shelby County Sheriff School Resource Officers (SROs) and camera repair/replacements.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

TECHNOLOGY

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------------------|----------------------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 138 | Instructional Computer Personnel | 0.5 | 36,214 | 0.5 | 38,001 |
| 189 | Other Salaries & Wages | 1 | 60,600 | 1 | 64,168 |
| 201 | Social Security | | 6,002 | | 6,334 |
| 204 | State Retirement | | 8,975 | | 9,471 |
| 206 | Life Insurance | | 665 | | 702 |
| 207 | Medical Insurance | | 10,722 | | 11,365 |
| 212 | Medicare | | 1,404 | | 1,481 |
| SUBTOTAL SALARY & BENEFITS | | 1.5 | 124,582 | 1.5 | 131,524 |

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>2015-2016</u> | <u>2016-2017</u> |
|-------------|----------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 307 | Communication | 206,080 | 451,930 |
| 308 | Consultants | 2,500 | 2,500 |
| 336 | Maintenance & Repair - Equipment | 38,000 | 38,000 |
| 355 | Travel | 200 | 200 |
| 399 | Other Contracted Services | 177,252 | 200,866 |
| 411 | Data Processing Supplies | 1,000 | 500 |
| 435 | Office Supplies | 300 | 300 |
| 499 | Other Supplies & Materials | 500 | 500 |
| 524 | In-Service/Staff Development | 3,000 | 3,000 |
| 599 | Other Charges | 58,765 | 102,965 |
| 701 | Administrative Equipment | 40,000 | 40,000 |
| 722 | Regular Instruction Equipment | 310,000 | 316,000 |
| | SUBTOTAL SERVICES | 837,597 | 1,156,761 |
| | TOTAL TECHNOLOGY | 962,179 | 1,288,284 |

Informational Note:
 Includes amount for upgrade to Arlington High School's network, and also support for content filtering, email, and file wave management district wide.

ARLINGTON COMMUNITY SCHOOLS

General Fund Expenditures

REGULAR CAPITAL OUTLAY

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------------------------------|-----------------------|-----------------------------------|-----------------------------------|
| 304 | Architects | 3,000 | 15,000 |
| 308 | Consultants | 1,000 | 1,000 |
| 321 | Engineering Services | 4,000 | 5,000 |
| 707 | Building Improvements | 165,000 | 580,000 |
| 724 | Site Development | 30,000 | 30,000 |
| 799 | Other Capital Outlay | 40,000 | 30,000 |
| TOTAL REGULAR CAPITAL OUTLAY | | 243,000 | 661,000 |

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
2016-2017 NUTRITION SERVICES BUDGET

School Board Approved: April 26, 2016
Town of Arlington Board of Mayor and Alderman Approved: May 2, 2016

ARLINGTON COMMUNITY SCHOOLS
School Nutrition Services Budget Summary
July 1, 2016 - June 30, 2017

REVENUES:

| | | 2015-2016 | 2016-2017 |
|-----------------------------|----------------------|------------------|------------------|
| <u>Description</u> | | <u>BUDGET</u> | <u>BUDGET</u> |
| TOTAL | CHARGES FOR SERVICES | 630,800 | 692,000 |
| TOTAL | STATE REVENUE | 5,000 | 8,500 |
| TOTAL | FEDERAL REVENUE | 260,000 | 277,500 |
| TOTAL | OTHER LOCAL REVENUE | 129,352 | 94,102 |
| GRAND TOTAL REVENUES | | 1,025,152 | 1,072,102 |

EXPENDITURES:

| | | 2015-2016 | 2015-2016 | 2016-2017 | 2016-2017 |
|---------------------------------|--------------------|------------------|------------------|------------------|------------------|
| <u>Description</u> | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| TOTAL | FOOD SERVICE | 25 | 1,025,152 | 25 | 1,072,102 |
| TOTAL | BOARD OF EDUCATION | | - | | - |
| GRAND TOTAL EXPENDITURES | | 25 | 1,025,152 | 25 | 1,072,102 |
| DIFFERENCE | | | 0 | | (0) |

ARLINGTON COMMUNITY SCHOOLS

School Nutrition Services Revenue

CHARGES FOR SERVICES

| <u>ACCT</u> | <u>Description</u> | 2015-2016 | 2016-2017 |
|-----------------------------------|-------------------------|----------------|----------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 43521 | Lunch Payments-Children | 334,000 | 375,000 |
| 43522 | Lunch Payments-Adults | 20,900 | 26,000 |
| 43523 | Income from Breakfast | 20,900 | 27,000 |
| 43525 | A la Carte Sales | 255,000 | 264,000 |
| TOTAL CHARGES FOR SERVICES | | 630,800 | 692,000 |

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

STATE REVENUE

| <u>ACCT</u> | <u>Description</u> | 2015-2016 | 2016-2017 |
|----------------------------|---------------------|---------------|---------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 46520 | School Food Service | 5,000 | 8,500 |
| TOTAL STATE REVENUE | | 5,000 | 8,500 |

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

FEDERAL REVENUE

| <u>ACCT</u> | <u>Description</u> | 2015-2016 | 2016-2017 |
|------------------------------|---------------------------|----------------|----------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 47111 | USDA School Lunch Program | 225,000 | 230,000 |
| 47112 | USDA Commodities | - | 2,500 |
| 47113 | USDA Breakfast | 35,000 | 45,000 |
| TOTAL FEDERAL REVENUE | | 260,000 | 277,500 |

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> | 2015-2016 | 2016-2017 |
|----------------------------------|---------------------|----------------|---------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 44990 | Other Local Revenue | 129,352 | 94,102 |
| TOTAL OTHER LOCAL REVENUE | | 129,352 | 94,102 |

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>2015-2016</u> | | <u>2016-2017</u> | |
|---------------------------|--|------------------|------------------|------------------|------------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 4 | 136,054 | 4 | 133,690 |
| 165 | Cafeteria Personnel | 21 | 250,199 | 21 | 249,335 |
| 201 | Social Security | | 23,948 | | 23,748 |
| 204 | State Retirement | | 18,915 | | 19,090 |
| 206 | Life Insurance | | 1,403 | | 1,381 |
| 207 | Medical Insurance | | 41,000 | | 46,000 |
| 212 | Medicare | | 5,601 | | 5,554 |
| 336 | Maintenance & Repair Service-Equipment | | 2,000 | | 2,000 |
| 355 | Travel | | - | | 200 |
| 399 | Other Contracted Services | | 62,013 | | 69,205 |
| 422 | Food Supplies | | 430,000 | | 455,000 |
| 451 | Uniforms | | 500 | | 500 |
| 499 | Other Supplies & Materials | | 40,000 | | 45,000 |
| 599 | Other Charges | | 7,520 | | 8,800 |
| 710 | Food Service Equipment | | 6,000 | | 12,600 |
| TOTAL FOOD SERVICE | | 25 | 1,025,152 | 25 | 1,072,102 |

| | |
|---|-----------------|
| <p>Informational Note:</p> <p>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.</p> | <p>Includes</p> |
|---|-----------------|



ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2016-2017 FEDERAL PROGRAMS BUDGET

School Board Approved: April 26, 2016
Town of Arlington Board of Mayor and Alderman Approved: May 2, 2016
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS

Federal Programs Budget Summary

July 1, 2016 - September 30, 2017

REVENUES:

| | | 2015-2016 | 2016-2017 |
|-----------------------------|----------------|----------------------|----------------------|
| <u>Description</u> | | <u>BUDGET</u> | <u>BUDGET</u> |
| TOTAL | TITLE I-A | 427,146 | 414,912 |
| TOTAL | TITLE II-A | 190,214 | 191,009 |
| TOTAL | TITLE III-ELL | 10,867 | 11,664 |
| TOTAL | IDEA, PART B | 872,426 | 894,016 |
| TOTAL | IDEA PRESCHOOL | 6,038 | 6,509 |
| GRAND TOTAL REVENUES | | 1,506,691 | 1,518,110 |

EXPENDITURES:

| | | 2015-2016 | 2015-2016 | 2016-2017 | 2016-2017 |
|---------------------------------|-----------------------------|--------------------|----------------------|--------------------|----------------------|
| <u>Description</u> | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| TOTAL | TITLE I-A | 3.5 | 367,836 | 3.5 | 349,835 |
| TOTAL | CONSOLIDATED ADMINISTRATION | 0.5 | 59,310 | 0.5 | 65,078 |
| TOTAL | TITLE II-A | - | 190,214 | - | 191,009 |
| TOTAL | TITLE III-ELL | - | 10,867 | - | 11,664 |
| TOTAL | IDEA, PART B | 22.6 | 872,426 | 22.6 | 894,016 |
| TOTAL | IDEA PRESCHOOL | - | 6,038 | - | 6,509 |
| GRAND TOTAL EXPENDITURES | | 26.6 | 1,506,691 | 26.6 | 1,518,111 |

ARLINGTON COMMUNITY SCHOOLS

Title I-A Expenditures

Title I-A

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | | <u>2016-2017</u> | |
|------------------------|------------------------------------|------------------|----------------|------------------|----------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 116 | Teachers | 3.5 | 212,947 | 3.5 | 201,495 |
| 201 | Social Security | | 13,203 | | 12,493 |
| 204 | State Retirement | | 19,250 | | 18,215 |
| 206 | Life Insurance | | 1,464 | | 2,922 |
| 207 | Medical Insurance | | 25,018 | | 26,520 |
| 212 | Medicare | | 3,088 | | 3,088 |
| 429 | Instructional Supplies & Materials | | 61,687 | | 43,779 |
| 599 | Other Charges | | 10,000 | | 10,000 |
| 524 | In-Service/Staff Development | | 10,000 | | 10,000 |
| 599 | Other Charges | | 3,967 | | 4,000 |
| 504 | Indirect Costs | | 7,212 | | 17,324 |
| Total Title I-A | | 3.5 | 367,836 | 3.5 | 349,835 |

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>2015-2016</u> | | <u>2016-2017</u> | |
|--|---------------------|------------------|---------------|------------------|---------------|
| | | <u>PERS</u> | <u>BUDGET</u> | <u>PERS</u> | <u>BUDGET</u> |
| 105 | Supervisor/Director | 0.5 | 46,250 | 0.5 | 49,236 |
| 201 | Social Security | | 2,868 | | 3,053 |
| 204 | State Retirement | | 4,285 | | 4,564 |
| 206 | Life Insurance | | 500 | | 500 |
| 207 | Medical Insurance | | 3,574 | | 3,789 |
| 212 | Medicare | | 670 | | 714 |
| 504 | Indirect Costs | | 1,163 | | 3,223 |
| Total Title Consolidated Administration | | 0.5 | 59,310 | 0.5 | 65,078 |

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

| <u>ACCT</u> | <u>Description</u> | 2015-2016 | 2016-2017 |
|-------------------------|------------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 196 | In-Service Training | 49,000 | 49,000 |
| 201 | Social Security | 3,038 | 3,038 |
| 204 | State Retirement | 4,430 | 4,606 |
| 212 | Medicare | 711 | 711 |
| 369 | Contracts for Sub Teachers | 10,000 | 10,000 |
| 429 | Instructional Supplies & Materials | 46,843 | 46,196 |
| 524 | In-Service/Staff Development | 55,312 | 52,000 |
| 599 | Other Charges | 17,000 | 16,000 |
| 504 | Indirect Costs | 3,880 | 9,459 |
| Total Title II-A | | 190,214 | 191,009 |

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

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | <u>2016-2017</u> |
|-------------|------------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 429 | Instructional Supplies & Materials | 6,153 | 6,586 |
| 524 | In-Service/Staff Development | 3,500 | 3,500 |
| 599 | Other Charges | 1,000 | 1,000 |
| 504 | Indirect Cost | 214 | 578 |
| | Total Title III | 10,867 | 11,664 |

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

| ACCT | Description | 2015-2016 | | 2016-2017 | |
|---------------------------|------------------------------------|-----------|---------|-----------|---------|
| | | PERS | BUDGET | PERS | BUDGET |
| 163 | Educational Assistants | 20 | 449,580 | 20 | 450,700 |
| 171 | Speech Pathologist | 2.6 | 151,200 | 2.6 | 144,482 |
| 196 | In-Service/Training | | - | | - |
| 201 | Social Security | | 37,248 | | 36,901 |
| 204 | State Retirement | | 54,726 | | 55,759 |
| 206 | Life Insurance | | 4,130 | | 4,091 |
| 207 | Medical Insurance | | 144,362 | | 143,681 |
| 212 | Medicare | | 8,711 | | 8,630 |
| 429 | Instructional Supplies & Materials | | 4,862 | | 5,000 |
| 499 | Other Supplies & Materials | | 500 | | 500 |
| 504 | Indirect Costs | | 17,106 | | 44,272 |
| Total IDEA, Part B | | 22.6 | 872,426 | 22.6 | 894,016 |

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

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> <u>BUDGET</u> | <u>2016-2017</u> <u>BUDGET</u> |
|-------------|------------------------------------|-----------------------------------|-----------------------------------|
| 429 | Instructional Supplies & Materials | 2,500 | 3,000 |
| 524 | In-Service/Staff Development | 1,000 | 1,000 |
| 725 | Special Education Equipment | 2,538 | 2,509 |
| | Total IDEA, Preschool | 6,038 | 6,509 |

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
2016-2017 CONSTRUCTION IN PROGRESS BUDGET

School Board Approved: April 26, 2016
Town of Arlington Board of Mayor and Alderman Approved: May 2, 2016
Arlington, Tennessee

ARLINGTON COMMUNITY SCHOOLS
Construction In Progress Budget Summary
July 1, 2016 - June 30, 2017

REVENUES:

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | <u>2016-2017</u> |
|-------------|-----------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 44990 | OTHER LOCAL REVENUE | 1,516,000 | 105,374 |
| | GRAND TOTAL REVENUES | <u>1,516,000</u> | <u>105,374</u> |

EXPENDITURES:

| <u>ACCT</u> | <u>Description</u> | <u>2015-2016</u> | <u>2016-2017</u> |
|-------------|---------------------------------------|------------------|------------------|
| | | <u>BUDGET</u> | <u>BUDGET</u> |
| 304 | Architects | 20,000 | - |
| 321 | Engineering Services | 15,000 | - |
| 399 | Other Contracted Services | 750,000 | - |
| 706 | Building Construction | 466,000 | - |
| 707 | Building Improvements | 25,000 | - |
| 715 | Land | 240,000 | - |
| 799 | Other Capital Outlay | - | 105,374 |
| | TOTAL CONSTRUCTION IN PROGRESS | <u>1,516,000</u> | <u>105,374</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.