



**2023-2024 Budget Work Session**

May 17, 2023 4:30 PM

12060 Arlington Trail

Arlington, TN 38002

1. **Call to Order and Roll Call**
2. **2023-2024 Proposed Budget**
3. **Adjourn**

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Chairperson

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Superintendent

*Arlington Community Schools offer educational and employment opportunities without regard to race, color, creed, national origin, religion, sex, age, disability or genetic information and adheres to the provisions of the Family Educational Rights and Privacy Act (FERPA).*

# GENERAL FUND 2023-2024

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## Arlington Community Schools

ACS Board of Education Approved on xxxxx  
Town of Arlington Approved on xxxxx

JEFFERY MAYO  
SUPERINTENDENT

DR. DALE VIOX  
SCHOOL BOARD CHAIR

MIRACLE ROBERTS, CPA  
CHIEF FINANCIAL OFFICER

12060 Arlington Trail  
Arlington TN 38002





## Board of Education

DR. DALE VIOX  
 SCOTT BENJAMIN  
 LYLE CONLEY  
 JONATHAN DUNN  
 KAY WILLIAMS

CHAIR  
 VICE-CHAIR  
 BOARD MEMBER  
 BOARD MEMBER  
 BOARD MEMBER

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 MIRACLE ROBERTS, CPA  
 VALERIE SPEAKMAN  
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 DR. ALLISON CLARK  
 TIM RUFF  
 TYLER HILL

SUPERINTENDENT  
 CHIEF FINANCIAL OFFICER  
 GENERAL COUNSEL  
 CHIEF OF ACADEMICS  
 CHIEF OF ACCOUNTABILITY  
 CHIEF OF HUMAN RESOURCES  
 CHIEF OF OPERATIONS  
 DIRECTOR OF COMMUNICATIONS

## ARLINGTON COMMUNITY SCHOOLS PROFILE

Arlington Community Schools (ACS) is a K-12 public school system located in Arlington, Tennessee. Our system serves approximately 4,600 students and consists of four schools: Arlington Elementary, Donelson Elementary, Arlington Middle, and Arlington High. Our system's mission is to empower and to inspire all students toward lifetime learning, career success, and good citizenship.

ACS was established by the Town of Arlington and began operations in July 2014. This budget presents the projected revenues and expenditures based on the projected enrollment of students for the 2023-2024 school year. Arlington Community Schools offers a rigorous and supportive academic environment at all schools. Our system's vision is to fully engage all students and to 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.

## BUDGET HIGHLIGHTS

### Fund

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

### Enrollment

Enrollment projections are based on spring enrollment data for in-district and out-of-district students, historical enrollment trends, and projected construction of new homes. The projected enrollment for the 2023-2024 school year is 4,528 students.

### Revenue

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

## Expenditures

The following are highlights of the major changes in the 2023-2024 budget.

### **Improve Student Achievement**

- 1 Additional SPED (Special Education) Teacher
- 2 Additional SPED Behavior Assistants to assist the Behavior Specialist
- 1 Additional Speech Pathologist
- TV Engineer Full Time, 12 Month Position
- 1 Transition Counselor - Arlington Middle (Funded By Innovation Grant)
- iPad Refresh K, 1<sup>st</sup>, 5<sup>th</sup>, and 9<sup>th</sup> Grades
- iPad Refresh for elementary and middle school teachers
- Wifi Access Points \$125,000 Investment
- \$500,000 in Student Activity Grants
- Paid Student Internship
- Fine Arts Expansion - Arlington High
- Softball Concessions & Restrooms Construction - Arlington High
- Football Weightroom Construction - Arlington High
- Theatre Stage Updates - Arlington Middle

### **Maximize Employee Capacity**

- Step Added to All Salary Schedules
- Additional Personal Day for Employees at Highest Step
- 3% Cost of Living Adjustment (COLA) for Employees
- TCRS Employer Rate for Legacy Teachers reduced by 1.88% to 6.81%.
- Bonus Payment for Eligible Employees
- No Benefits Cost Increase
- Substitutes Incentive Pay
- Substitute Nurses Daily Rate Increase
- Other Post-Employment Benefits (OPEB) Contribution to Tennessee School Board Association (TSBA) Trust
- Quarterly Employee Celebrations
- Title Grant Funded Employees moved to General Fund

## Improve Organizational Efficiency & Effectiveness

- Capital Projects:
  - HVAC Partial Replacement - Arlington High
  - Cafeteria Renovation - Arlington Elementary - (Funded by Nutrition Fund)
  - Cafeteria Glass Upgrade - Arlington High
  - LED Lighting Outside & Field - Arlington High
  - Backflow Additions - Arlington High, Arlington Middle, Arlington Elementary
- Technology
  - Vehicle
  - School Support Organization (SSO) Software
  - Enterprise Resource Planning (ERP) Software Enhancement

## Engage Community Support

- Family Engagement Events
- Community Sponsorship Grants
- Community Input for Grant Funding
- LEAD Arlington Program
- Active Member of Arlington Chamber of Commerce
- Arlington 5K Participant

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## BUDGET TIMELINE

### Planning & Preparation Calendar

November 28, 2022	Draft Budget Calendar Presented to Superintendent
December 13, 2022	<b>Draft Budget Calendar Presented at Board Meeting</b>
January 9, 2023	Budget Information Packets, Guidelines, and Enrollment Projections Provided to Executive Staff
February 13, 2023	Budget Requests Due from Executive Staff
March 6, 2023	Preliminary Budget Meeting with Executive Staff
April 3, 2023	Proposed Budget Provided to Board Members
April 17-21, 2023	<b>Proposed Budget Meeting with Board Members</b>
May 8, 2023	Proposed Budget Available Online for Inspection by Interested Citizens
<b>May 17, 2023</b>	<b>School Board Budget Work Session (If Needed)</b>
<b>May 23 2023</b>	<b>Board Meeting for Approval of Initial 2023-2024 Budget</b>
May 30, 2023	Proposed Budget Delivered to Arlington, Tennessee Board of Mayor and Alderman
June 5, 2023	<b>Arlington, Tennessee Board of Mayor and Alderman Approval of Budget</b>
August 1, 2023	Submit budget to State of Tennessee Commissioner of Education

## GENERAL FUND REVENUE

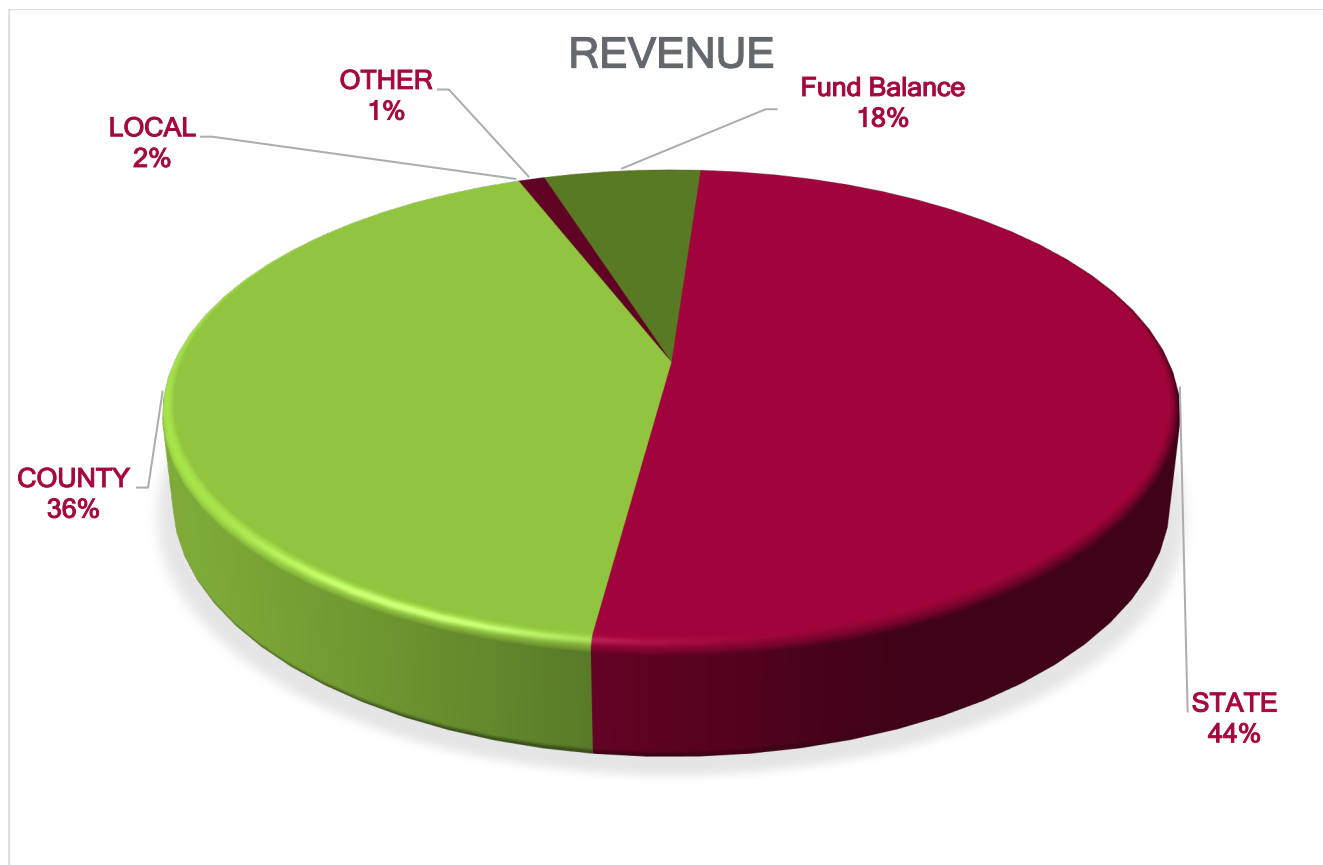
The three major sources of revenue for Arlington Community Schools are the State of Tennessee, the Shelby County Government, and the Town of Arlington.

State of Tennessee funds consists primarily of the Tennessee Investment in Student Achievement (TISA) funds projected to increase by \$3.7 Million based on a preliminary estimate. This preliminary estimate is provided by the Tennessee Department of Education based on the average daily membership (ADM) of students and other unique factors.

Shelby County Government funds come from two primary sources: property tax and sales tax. Educational revenues are shared between Memphis-Shelby County Schools and municipal school districts located within Shelby County, Tennessee based on the Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) formula developed by the Tennessee Department of Education. The WFTEADA percentage varies each year for each of the school districts. The district's WFTEADA for the 2022-2023 school year was 3.58%.

Town of Arlington provides 15 cents equivalent payment to the school district. The amount projected for 2023-2024 school year is \$1,029,139 which is an increase of \$242,646 compared to the 2022-2023 school year.

## GENERAL FUND REVENUE



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

### Subcategories:

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

## GENERAL FUND REVENUE

ACCT	FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
40000	County Taxes	24,210,518	23,516,500	24,173,500
43000	Charges for Services	507,840	410,100	590,200
44000	Other Local	150,908	122,000	127,000
46000	State of Tennessee	24,754,234	25,301,000	29,620,032
47000	Federal Government	62,126	50,000	50,000
49000	Other Sources	911,974	7,211,328	13,125,717
	<b>REVENUE GRAND TOTAL</b>	<b>50,597,601</b>	<b>56,610,928</b>	<b>67,686,449</b>

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## COUNTY TAXES REVENUE

ACCT	FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
40110	Current Property Tax	14,334,104	14,500,000	14,250,000
40120	Prior Year's Tax	(6,762)	130,000	150,000
40130	Circuit Court-Prior Year	96,404	105,000	100,000
40140	Interest & Penalty	(10,393)	15,000	12,000
40162	Pymt in Lieu of Taxes- Utility	100,805	100,000	100,000
40163	Pymt in Lieu of Taxes- Other	145,206	140,000	135,000
40210	Local Option Sales Tax	8,379,901	7,100,000	8,150,000
40240	Wheel Tax	894,682	1,200,000	1,000,000
40270	Business Tax	1,346	1,500	1,500
40275	Mixed Drink Tax	25,183	25,000	25,000
40610	Current Property Tax	250,042	200,000	250,000
	<b>Total</b>	<b>24,210,518</b>	<b>23,516,500</b>	<b>24,173,500</b>

## CHARGES FOR SERVICES

ACCT	FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
43513	Tuition-Summer School	25,600	10,000	30,000
43517	Tuition-Other	482,050	400,000	560,000
43990	Other Charges for Services	125	100	200
	<b>Total</b>	<b>507,840</b>	<b>410,100</b>	<b>590,200</b>

## OTHER LOCAL REVENUE

ACCT	FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
44120	Lease/Rentals	36,685	30,000	30,000
44170	Miscellaneous Refunds	8,915	2,000	2,000
44990	Other Local Revenue	105,308	90,000	95,000
	<b>Total</b>	<b>150,908</b>	<b>122,000</b>	<b>127,000</b>

## STATE OF TENNESSEE REVENUE

ACCT	FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
46510	TISA	-	-	28,995,032
46511	Basic Education Program	24,128,130	25,206,000	-
46590	Other State Funds	562,414	30,000	560,000
46610	Career Ladder	63,691	65,000	65,000
	<b>Total</b>	<b>24,754,234</b>	<b>25,301,000</b>	<b>29,620,032</b>

## FEDERAL GOVERNMENT REVENUE

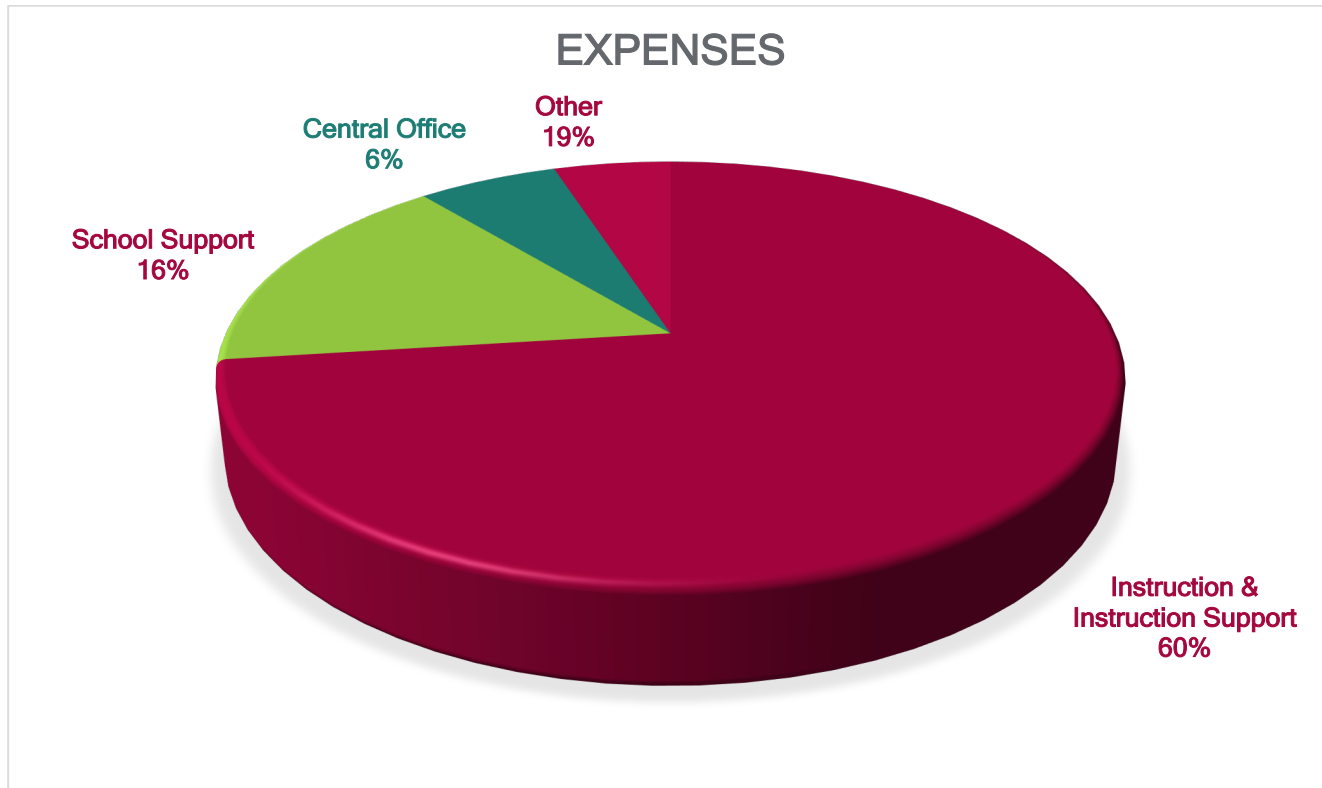
ACCT	FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
47590	Other Federal Thru State	62,126	50,000	50,000

## OTHER SOURCES OF REVENUE

ACCT	FUNCTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
49700	Insurance Recovery	163,021	125,000	160,000
49800	Operating Transfers	748,953	804,493	1,029,139
49800	Fund Balance	-	6,281,835	11,936,578
	<b>Total</b>	<b>911,974</b>	<b>7,211,328</b>	<b>13,125,717</b>

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## GENERAL FUND EXPENDITURES



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

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

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

Other expenditures consist of Regular Capital Outlay projects.

ACCT	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
72310	Board of Education	5.3	5.3	5.3	955,026	1,449,375	1,737,631
72320	Director of Schools	4.7	4.7	4.7	860,850	943,949	989,313
72410	Office of Principal	36.0	36.0	36.0	2,731,144	2,956,962	3,056,403
71100	Regular Education Instruction	264.0	264.0	265.0	22,313,456	24,885,809	26,461,344
71100	Summer Camps		1.0		468,812	-	-
71150	Alternative Education	4.3	4.8	4.8	316,851	399,603	406,322
71200	Special Education Instruction	40.3	43.3	46.3	2,622,709	3,342,555	3,593,268
71300	Career & Technical Instruction	12.0	13.0	13.0	1,026,780	1,450,272	1,454,381
72130	Guidance	10.0	11.0	11.0	936,193	1,107,697	1,170,360
72210	Regular Education Support	20.34	20.34	20.84	1,799,671	2,783,393	2,452,453
72220	Special Education Support	5.33	7.83	7.33	1,074,747	1,401,081	1,520,793
72230	Career & Technical Support	0.83	0.83	0.83	104,033	146,489	159,067
72130	Accountability	3.0	3.0	3.5	435,910	459,353	681,274
72510	Fiscal Services	4.5	4.5	5.0	547,647	625,092	917,317
72520	Human Resources	4.25	4.25	4.25	473,910	533,717	532,084
72110	Student Services	8.25	9.25	9.25	740,918	925,173	979,360
72120	Health Services	4.5	5.0	5.0	357,342	390,094	448,444
72120	Coordinated School Health	-	-	0.5	-	-	95,339
72610	Operation of Plant	5.0	5.0	5.0	2,304,900	2,547,450	3,352,663
72620	Maintenance of Plant	5.5	6.5	6.0	793,625	1,066,076	1,169,882
72810	Safety	2.0	2.0	2.0	145,706	200,728	256,080
72810	Safe Schools	-	-	-	-	-	112,000

72250	Technology	3.0	4.0	4.0	712,800	921,447	1,084,057
72110	Planning	-	-	-	2,051	20,000	20,000
72710	Transportation	-	-	-	1,283,573	1,972,779	2,011,779
76100	Regular Capital Outlay	-	-	-	1,253,027	5,728,502	12,641,503
99100	Transfers Out	-	-	-	311,278	353,333	383,333
	<b>EXPENSES GRAND TOTAL</b>	<b>443.13</b>	<b>455.6</b>	<b>459.6</b>	<b>44,572,284</b>	<b>56,610,928</b>	<b>67,686,449</b>

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## BOARD OF EDUCATION 72310

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
118	Secretary to Board	0.3	0.3	0.3	19,263	19,650	21,056
191	Board Member	5.0	5.0	5.0	32,472	33,125	62,400
201	Social Security				3,162	3,272	5,174
204	State Retirement				1,329	3,905	6,176
206	Life Insurance				873	4,535	4,545
207	Medical Insurance				291,515	382,820	607,820
212	Medicare				740	765	1,210
305	Audit Services				57,000	77,000	80,000
320	Dues & Memberships				9,446	15,000	20,000
355	Travel				-	250	250
399	Other Contracted Services				2,000	35,500	35,500
499	Other Supplies & Materials				95	1,000	1,000
505	Judgments				1,681	164,552	165,000
506	Liability Insurance				40,909	80,000	80,000
510	Trustee Commission				375,467	450,000	450,000
513	Workmen's Compensation Insurance				99,275	105,000	110,000
524	Staff Development				15,893	62,000	75,000
599	Other Charges				1,046	7,000	7,500
701	Admin Equipment				2,859	4,000	5,000
	<b>TOTAL</b>	<b>5.3</b>	<b>5.3</b>	<b>5.3</b>	<b>955,026</b>	<b>1,449,375</b>	<b>1,737,631</b>

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

## DIRECTOR OF SCHOOLS 72320

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
101	County Official	1.0	1.0	1.0	236,023	213,810	224,700
117	Career Ladder				1,000	2,000	1,000
161	Secretary	1.7	1.7	1.7	109,159	111,345	117,941
189	Other Salaries	2.0	2.0	2.0	274,695	285,120	302,500
201	Social Security				30,661	35,625	40,061
204	State Retirement				53,314	57,930	56,483
206	Life Insurance				4,062	5,393	5,641
207	Medical Insurance				56,287	64,180	64,180
208	Dental Insurance				1,524	1,850	1,850
212	Medicare				8,911	8,846	9,369
217	Hybrid Retirement				4,677	5,100	5,253
299	Other Fringe Benefits				3,600	4,500	4,635
320	Dues & Memberships				5,748	17,500	17,500
348	Postal Charges				-	400	400
355	Travel				46	1,700	1,700
399	Other Contracted Services				20,613	45,250	45,500
435	Office Supplies				3,566	8,000	8,000
524	Staff Development				18,723	23,500	27,500
599	Other Charges				24,385	31,800	32,000
701	Admin Equipment				3,856	20,100	23,100
	<b>TOTAL</b>	<b>4.7</b>	<b>4.7</b>	<b>4.7</b>	<b>860,850</b>	<b>943,949</b>	<b>989,313</b>

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

## OFFICE OF PRINCIPAL 72410

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
104	Principals	5.0	5.0	5.0	550,985	568,350	595,200
117	Career Ladder				4,500	5,000	4,000
139	Assistant Principal	10.0	10.0	10.0	930,256	947,900	997,000
161	Secretary(s)	5.0	5.0	5.0	174,413	180,200	195,000
162	Clerical	16.0	16.0	16.0	491,560	513,000	515,000
201	Social Security				126,905	137,296	142,984
204	State Retirement				200,169	171,266	167,124
206	Life Insurance				6,450	15,221	15,852
207	Medical Insurance				191,738	338,400	338,400
212	Medicare				29,679	32,110	33,440
217	Hybrid Retirement				5,272	6,120	6,304
355	Travel				21	600	600
471	Software				2,300	2,500	6,500
524	Staff Development				1,897	24,000	24,000
599	Other Charges				15,000	15,000	15,000
	<b>TOTAL</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>2,731,144</b>	<b>2,956,962</b>	<b>3,056,403</b>

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

## Regular Education Instruction 71100

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
116	Teachers	250	250	251	15,756,380	16,421,000	17,403,900
117	Career Ladder				34,000	35,000	35,000
163	Educational Assistants	14	14	14	285,791	328,000	309,400
188	Bonus Payments				89,517	100,000	260,000
189	Other Salaries				371,394	350,000	450,000
195	Substitute Teachers				197,001	300,000	310,000
201	Social Security				972,892	1,087,108	1,163,635
204	State Retirement				1,351,793	1,492,113	1,260,370
206	Life Insurance				47,891	117,772	125,088
207	Medical Insurance				1,946,231	2,481,600	2,491,000
212	Medicare				227,894	254,243	272,140
217	Hybrid Retirement				97,186	106,080	109,262
336	Maintenance & Repair-Equipment				100,564	123,000	123,000
399	Other Contracted Services				28,550	15,000	15,000
429	Instructional Supplies & Material				342,111	367,015	582,100
430	Textbooks-Electronic				56,331	621,346	180,000
449	Textbooks-Bound				26,328	3,654	50,000
471	Software				173,785	276,830	357,295
499	Other Supplies & Materials				-	5,000	5,000
535	Fee Waivers				10,000	10,000	10,000
599	Other Charges				63,615	77,183	91,150
722	Regular Instruction Equip				134,200	313,861	858,000
	<b>TOTAL</b>	<b>264</b>	<b>264</b>	<b>265</b>	<b>23,313,456</b>	<b>24,885,809</b>	<b>26,461,344</b>

**Overview:** This budget includes salaries and benefits for regular teachers, ESL, educational assistants, coaching stipends, bonus payments, regular education, and summer school.

## Alternative Education Instruction 71150

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
116	Teachers	2.5	3.0	3.0	196,789	228,000	228,000
117	Career Ladder				1,000	1,000	1,000
128	Homebound Teacher	0.8	0.8	0.8	25,438	30,000	30,000
139	Assistant Principals				9,771	15,300	25,000
163	Educational Assistants	1.0	1.0	1.0	19,782	21,100	22,000
195	Substitute Teachers				291	2,000	2,000
201	Social Security				15,011	18,439	19,096
204	State Retirement				22,879	25,398	20,968
206	Life Insurance				720	1,780	1,780
207	Medical Insurance				16,368	45,120	45,120
212	Medicare				3,511	4,312	4,466
217	Hybrid Retirement				1,515	2,000	2,060
355	Travel				87	100	100
429	Instructional Supplies & Materials				400	1,225	1,225
449	Textbooks-Bound				-	500	300
499	Other Supplies				624	625	500
524	Staff Development				2,000	2,000	2,000
599	Other Charges				400	400	400
790	Other Equipment				263	300	300
	<b>TOTAL</b>	<b>4.3</b>	<b>4.8</b>	<b>4.8</b>	<b>316,851</b>	<b>399,603</b>	<b>406,322</b>

**Overview:** This budget includes salaries and benefits for alternative education teachers, STEP Program teacher and assistant, and homebound teacher.

## Special Education Instruction 71200

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
116	Teachers	25.0	26.0	27.0	1,440,532	1,733,000	1,910,300
117	Career Ladder				2,000	2,000	2,000
128	Homebound Teachers	0.8	0.8	0.8	-	25,000	25,000
163	Educational Assistant	11.0	13.0	15.0	273,567	344,550	409,500
171	Speech Pathologist	3.5	3.5	3.5	223,402	239,750	217,000
195	Substitute Teacher				31,714	50,000	65,000
201	Social Security				114,926	148,447	162,986
204	State Retirement				167,359	199,275	177,011
206	Life Insurance				5,675	16,114	17,623
207	Medical Insurance				234,047	407,020	435,220
212	Medicare				26,891	34,717	38,118
217	Hybrid Retirement				12,532	14,280	14,708
311	Contracts w/ Other School Systems				-	10,000	10,000
312	Contracts w/ Private Agencies				31,425	40,000	40,000
336	Maintenance & Repair-Equipment				-	3,000	3,000
429	Instructional Supplies & Materials				44,970	55,400	45,800
725	Special Education Equipment				13,668	20,000	20,000
	<b>TOTAL</b>	<b>40.3</b>	<b>43.3</b>	<b>46.3</b>	<b>2,622,709</b>	<b>3,342,555</b>	<b>3,593,268</b>

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

## Career & Technical Instruction 71300

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2021 ACTUAL	2023 BUDGET	2024 BUDGET
116	Teachers	12.0	13.0	13.0	684,947	851,500	895,700
117	Career Ladder				-	2,000	-
189	Other Salaries				-	-	5,000
195	Substitute Teacher				11,871	20,000	20,000
201	Social Security				39,876	48,657	57,083
204	State Retirement				57,611	68,669	60,997
206	Life Insurance				1,926	5,853	6,157
207	Medical Insurance				105,882	133,200	122,200
212	Medicare				9,329	12,666	13,350
217	Hybrid Retirement				4,290	6,000	6,180
429	Instructional Supplies & Materials				46,280	139,725	128,125
449	Textbooks				2,511	32,000	25,000
471	Software				-	2,000	2,000
499	Other Supplies				21,716	39,500	26,336
599	Other Charges				24,159	25,000	17,250
730	Vocational Equip				16,380	63,500	69,000
	<b>TOTAL</b>	<b>12.0</b>	<b>13.0</b>	<b>13.0</b>	<b>1,026,780</b>	<b>1,450,272</b>	<b>1,454,381</b>

**Overview:** This budget includes salaries and benefits for career and technical teachers. Supplies and materials for business, health sciences, nursing, family and consumer science, leisure craft, marketing, STEM, and cybersecurity.

## Guidance 72130

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
117	Career Ladder				2,000	2,000	5,000
123	Guidance Personnel	10.0	11.0	11.0	722,389	821,150	826,000
201	Social Security				42,747	51,035	51,522
204	State Retirement				68,995	71,532	56,591
206	Life Insurance				2,182	5,644	5,678
207	Medical Insurance				84,869	103,400	103,400
212	Medicare				9,998	11,936	12,050
217	Hybrid Retirement				3,013	4,000	4,120
499	Other Supplies				-	5,000	5,000
524	In-Serv/Staff Dev				-	20,000	25,000
599	Other Charges				-	2,000	75,000
790	Other Equipment				-	10,000	1,000
	<b>TOTAL</b>	<b>10.0</b>	<b>11.0</b>	<b>11.0</b>	<b>936,193</b>	<b>1,107,697</b>	<b>1,170,360</b>

**Overview:** This budget includes salaries, benefits, and other costs for guidance counselors at Arlington Elementary, Donelson Elementary, Arlington Middle, and Arlington High.

## Regular Education Support 72210

	DESCRIPTION	2021 FTE	2023 FTE	2024 FTE	2021 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	4.0	4.0	4.5	422,834	439,724	521,800
117	Career Ladder				3,500	5,000	2,500
129	Librarians	5.0	5.0	5.0	374,503	382,000	395,000
138	Instructional Computer Personnel	4.0	4.0	4.0	276,213	293,000	306,000
162	Clerical Personnel	0.34	0.34	0.34	15,538	15,849	16,660
189	Other Salaries	7.0	7.0	7.0	145,695	199,424	232,314
196	In-Service Training				19,366	45,000	50,000
201	Social Security				74,125	85,560	94,505
204	State Retirement				116,626	113,137	97,338
206	Life Insurance				3,471	9,176	10,134
207	Medical Insurance				121,858	144,196	148,896
212	Medicare				17,336	20,010	22,102
217	Hybrid Retirement				2,924	3,500	3,605
308	Consultants				8,500	20,000	70,000
355	Travel				18	13,200	200
399	Other Contracted Services				-	25,000	25,000
432	Library Books				26,245	31,807	30,000
471	Software				21,045	40,000	42,000
499	Other Supplies				18,691	9,000	9,000
524	Staff Development				88,705	116,000	139,000
599	Other Charges				27,182	64,250	65,000
790	Other Equipment				15,296	708,560	171,400
	<b>TOTAL</b>	<b>20.34</b>	<b>20.34</b>	<b>20.84</b>	<b>1,799,671</b>	<b>2,783,393</b>	<b>2,452,453</b>

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

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

## Special Education Support 72220

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	1.0	1.0	1.0	102,127	104,170	109,441
117	Career Ladder				7,000	4,000	4,000
124	Psychological Personnel	2.0	2.0	2.0	164,975	178,000	188,850
131	Medical Personnel	-	2.0	2.0	-	72,200	101,800
161	Secretary	0.33	0.33	0.33	15,081	15,383	16,162
189	Other Salaries	2.0	2.5	2.0	172,410	155,615	160,000
201	Social Security				27,478	32,821	35,976
204	State Retirement				43,582	46,002	39,515
206	Life Insurance				1,351	3,639	3,988
207	Medical Insurance				37,667	54,802	68,902
212	Medicare				6,426	7,676	8,414
217	Hybrid Retirement				2,138	3,539	3,645
308	Consultants				-	5,000	5,000
312	Contracts with Private Agencies				448,972	659,735	726,100
355	Travel				-	500	500
399	Other Contracted Services				-	-	-
412	Diesel Fuel				16,000	21,000	25,000
499	Other Supplies				12,642	15,000	1,500
524	Staff Development				14,755	15,000	15,000
599	Other Charges				773	5,000	5,000
790	Other Equipment				1,369	2,000	2,000
	<b>TOTAL</b>	<b>5.33</b>	<b>7.83</b>	<b>7.33</b>	<b>1,074,747</b>	<b>1,401,081</b>	<b>1,520,793</b>

**Overview:** This budget includes salaries and benefits for special education support supervisor, psychologist, nurses, shared clerical, behavior interventionist, and special education consulting teacher.

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

## Career & Technical Education Support 72230

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	0.5	0.5	0.5	47,205	49,606	52,600
117	Career Ladder				500	500	500
161	Secretary	0.33	0.33	0.33	15,081	15,383	16,162
201	Social Security				3,546	4,060	4,294
204	State Retirement				6,063	5,691	4,717
206	Life Insurance				187	447	473
207	Medical Insurance				9,050	10,802	10,802
212	Medicare				829	950	1,004
217	Hybrid Retirement				208	500	515
355	Travel				1,393	25,550	25,000
499	Other Supplies				55	1,000	1,000
524	Staff Development				19,916	25,000	35,000
599	Other Charges				-	7,000	7,000
	<b>TOTAL</b>	<b>0.83</b>	<b>0.83</b>	<b>0.83</b>	<b>104,033</b>	<b>146,489</b>	<b>159,067</b>

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

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

## Accountability 72130

	DESCRIPTION	2021 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
162	Clerical Personnel	0.5	0.5	0.5	22,406	23,307	24,500
189	Other Salaries	2.53	2.5	3.0	258,832	270,388	365,000
201	Social Security				16,979	18,209	24,149
204	State Retirement				28,119	25,221	26,670
206	Life Insurance				825	2,019	2,677
207	Medical Insurance				20,569	28,200	32,900
212	Medicare				3,971	4,259	5,648
217	Hybrid Retirement				30	1,000	1,030
322	Evaluation & Testing				33,176	39,000	116,000
355	Travel				-	2,850	4,000
399	Other Contracted Services				-	-	40,000
471	Software				-	500	12,500
499	Other Supplies				5,000	6,000	5,100
524	Staff Development				10,900	25,600	12,600
599	Other Charges				22,853	9,000	8,200
790	Other Equipment				8,250	3,800	300
	<b>TOTAL</b>	<b>3.03</b>	<b>3.0</b>	<b>3.5</b>	<b>435,910</b>	<b>459,353</b>	<b>681,274</b>

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

## Fiscal Services 72510

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	1.0	2.0	2.0	212,697	223,250	241,400
119	Accountants	2.0	1.0	1.0	67,226	68,600	72,100
122	Purchasing Personnel	0.5	0.5	1.0	31,476	32,800	68,810
162	Clerical	1.0	1.0	1.0	44,804	46,615	61,788
201	Social Security				20,602	23,018	27,633
204	State Retirement				25,904	30,074	38,363
206	Life Insurance				1,074	2,552	3,053
207	Medical Insurance				42,043	50,200	52,000
212	Medicare				4,818	5,383	6,439
217	Hybrid Retirement				2,547	3,000	3,090
320	Dues & Memberships				2,327	3,000	3,690
355	Travel				-	500	500
399	Other Contracted Services				6,500	6,500	7,000
435	Office Supplies				2,622	3,000	3,000
471	Software				59,656	80,000	277,750
499	Other Supplies				1,386	1,500	2,000
524	Staff Development				15,744	30,500	37,000
599	Other Charges				2,956	5,600	5,800
701	Admin Equipment				3,262	9,000	6,000
	<b>TOTAL</b>	<b>4.5</b>	<b>4.5</b>	<b>5.0</b>	<b>547,647</b>	<b>625,092</b>	<b>917,317</b>

**Overview:** This budget includes salaries and benefits for Chief Financial Officer, Financial Reporting & Payroll Supervisor, Financial Analyst, Purchasing, and Clerical. Fiscal services also includes GASB and OPEB studies, ERP software for finance, purchasing, payroll, nutrition, and school accounting.

## Human Resources 72520

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	1.25	1.25	1.25	153,133	159,000	172,500
161	Secretary	1.0	1.0	1.0	64,211	65,500	68,810
189	Other Salaries	2.0	2.0	2.0	103,101	106,500	111,810
201	Social Security				18,606	20,522	21,893
204	State Retirement				28,060	31,545	30,113
206	Life Insurance				965	2,275	2,427
207	Medical Insurance				41,054	49,950	49,950
210	Unemployment Compensation				1,866	8,000	8,000
212	Medicare				4,351	4,800	5,120
217	Hybrid Retirement				1,423	2,000	2,060
320	Dues & Memberships				279	1,500	1,500
355	Travel				-	400	400
399	Other Contracted Services				20,761	28,000	3,300
411	Data Processing Supplies				-	875	1,000
435	Office Supplies				3,599	5,800	6,000
524	Staff Development				15,909	27,000	27,000
599	Other Charges				9,461	10,200	10,200
701	Admin Equipment				6,457	9,850	10,000
	<b>TOTAL</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>473,235</b>	<b>533,717</b>	<b>532,084</b>

**Overview:** This budget includes salaries and benefits for Chief of Human Resources, shared supervisor, secretary, district receptionist, and employee benefits specialist.

## Student Services 72110

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	1.75	2.75	2.75	178,722	296,033	321,000
117	Career Ladder				-	1,000	1,000
162	Clerical Personnel	0.5	0.5	0.5	22,850	23,307	24,500
189	Other Salaries	4.0	4.0	4.0	140,800	145,000	145,100
201	Social Security				21,228	28,789	30,479
204	State Retirement				31,219	45,050	38,554
206	Life Insurance				2,353	2,192	3,379
207	Medical Insurance				55,000	58,150	88,150
212	Medicare				4,965	7,033	7,128
217	Hybrid Retirement				1,8009	2,000	2,040
130	Social Worker	2.0	2.0	2.0	117,913	128,300	125,000
201	Social Security				7,855	7,990	7,750
204	State Retirement				11,50	10,497	8,513
206	Life Insurance				871	830	859
207	Medical Insurance				18,400	18,800	18,800
212	Medicare				1,837	1,852	1,813
217	Hybrid Retirement				1,200	1,500	1,545
355	Travel				128	150	450
399	Other Contracted Services				6,214	29,450	39,450
499	Other Supplies				3,840	4,600	4,000
471	Software				84,202	90,000	80,200
524	Staff Development				16,766	7,000	17,000
599	Other Charges				6,754	6,500	5,500
704	Attendance Equip				4,150	9,150	7,150
	<b>TOTAL</b>	<b>8.25</b>	<b>9.25</b>	<b>9.25</b>	<b>740,918</b>	<b>925,173</b>	<b>979,360</b>

**Overview:** This budget includes salaries and benefits for shared supervisor, shared clerical, student management personnel, in-school suspension monitors, study hall monitor and social transition specialists.

Software for the student management system is included.

## Health Services 72120

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
131	Medical Personnel	4.5	5.0	5.0	259,651	271,000	325,000
201	Social Security				14,984	16,802	20,150
204	State Retirement				18,303	23,550	22,133
206	Life Insurance				785	1,863	2,234
207	Medical Insurance				32,091	47,000	47,000
212	Medicare				3,504	3,930	4,713
217	Hybrid Retirement				4,179	5,500	5,665
355	Travel				-	150	150
399	Other Contracted Services				17,608	14,550	14,550
413	Medical Supplies				707	2,250	3,000
499	Other Supplies				1,180	1,200	1,200
524	Staff Development				664	750	750
599	Other Charges				900	900	900
735	Health Equipment				2,787	650	1,000
	<b>TOTAL</b>	<b>4.5</b>	<b>5.0</b>	<b>5.0</b>	<b>357,342</b>	<b>390,094</b>	<b>448,444</b>

**Overview:** This budget includes salaries and benefits for the Coordinated School Health Supervisor, school nurses, and nurse substitutes.

## Coordinated School Health 72120

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
131	Medical Personnel	-	-	0.5	-	-	50,100
201	Social Security	-	-	-	-	-	3,106
204	State Retirement	-	-	-	-	-	3,412
206	Life Insurance	-	-	-	-	-	344
207	Medical Insurance	-	-	-	-	-	4,700
212	Medicare	-	-	-	-	-	726
499	Other Supplies	-	-	-	-	-	15,000
524	Staff Development	-	-	-	-	-	7,800
735	Health Equipment	-	-	-	-	-	10,000
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>0.5</b>	<b>-</b>	<b>-</b>	<b>95,339</b>

**Overview:** This budget includes salaries and benefits for the Coordinated School Health Supervisor and related supplies and materials.

## Operation of Plant 72610

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	5.0	5.0	5.0	263,521	280,000	298,000
189	Other Salaries				14,232	15,000	15,000
201	Social Security				16,386	18,290	19,406
204	State Retirement				20,010	21,830	23,162
206	Life Insurance				797	2,028	2,151
207	Medical Insurance				23,567	47,000	47,000
212	Medicare				3,832	4,278	4,539
217	Hybrid Retirement				1,504	3,500	3,605
328	Janitorial Services				796,722	941,725	1,335,000
355	Travel				38	300	300
399	Other Contracted Services				116,668	135,000	248,000
410	Custodial Supplies				11,400	11,000	14,000
415	Electricity				847,653	850,000	1,100,000
499	Other Supplies				609	3,000	3,000
502	Building Insurance				140,391	200,000	225,000
599	Other Charges				9,320	9,500	9,500
720	Operation Equip				38,254	5,000	5,000
	<b>TOTAL</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>2,304,900</b>	<b>2,547,450</b>	<b>3,352,663</b>

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

## Maintenance of Plant 72620

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	1.0	1.0	1.0	107,174	117,081	134,058
161	Secretary	0.5	0.5	-	31,476	32,750	-
167	Maintenance Personnel	4.0	4.0	4.0	277,213	313,100	332,000
189	Other Salaries	-	1.0	1.0	-	40,343	46,125
201	Social Security				24,301	31,203	31,755
204	State Retirement				31,142	42,242	42,902
206	Life Insurance				1,251	3,459	3,521
207	Medical Insurance				46,019	61,100	56,400
212	Medicare				5,683	7,297	7,427
217	Hybrid Retirement				4,691	6,500	6,695
335	Maint & Repair - Buildings				162,781	195,000	225,000
336	Maint & Repair - Equipment				712	6,000	7,500
338	Maint & Repair - Vehicles				3,516	8,000	18,000
355	Travel				260	500	500
399	Other Contracted Services				60,037	54,000	105,000
425	Gasoline				9,424	18,000	18,000
499	Other Supplies				4,355	4,000	7,500
524	Staff Development				-	7,500	7,500
599	Other Charges				3,593	4,500	5,500
701	Admin Equipment				1,393	3,500	4,500
717	Maintenance Equip				18,607	110,000	110,000
	<b>TOTAL</b>	<b>5.5</b>	<b>6.5</b>	<b>6.0</b>	<b>793,625</b>	<b>1,066,076</b>	<b>1,169,882</b>

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

## Safety 72810

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
189	Other Salaries	2.0	2.0	2.0	88,334	95,240	99,540
201	Social Security				4,899	5,905	6,171
204	State Retirement				6,784	9,048	9,366
206	Life Insurance				261	655	684
207	Medical Insurance				16,707	18,800	18,800
212	Medicare				1,146	1,381	1,443
217	Hybrid Retirement				1,165	2,500	2,575
399	Other Contracted Services				5,000	6,000	31,000
499	Other Supplies				494	200	500
524	Staff Development				-	1,000	1,000
790	Other Equipment				20,415	60,000	85,000
	<b>TOTAL</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>145,706</b>	<b>200,728</b>	<b>256,080</b>

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

## Safe Schools 72810

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
309	Contracts w/ Other Gov't Agencies				-	-	25,000
399	Other Contracted Services				-	-	7,000
790	Other Equipment				-	-	80,000
	<b>TOTAL</b>	-	-	-	-	-	<b>112,000</b>

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

## Technology 72250

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	1.0	1.0	1.0	88,716	93,405	98,135
189	Other Salaries	2.0	3.0	3.0	144,108	224,000	235,000
201	Social Security				13,337	19,431	20,654
204	State Retirement				17,102	28,192	29,652
206	Life Insurance				693	2,654	2,790
207	Medical Insurance				33,415	43,600	47,600
212	Medicare				3,119	4,544	4,830
217	Hybrid Retirement				1,989	2,500	2,575
307	Communication				83,301	85,200	89,700
308	Consultants				12,400	38,700	46,200
350	Internet				98,574	110,000	110,000
355	Travel				-	200	200
470	Cabling				3,441	20,000	20,000
471	Software				48,002	74,600	75,300
499	Other Supplies				695	800	800
524	Staff Development				150	8,120	8,120
599	Other Charges				123,465	134,500	136,500
790	Other Equipment				40,294	31,000	156,000
	<b>TOTAL</b>	<b>3.0</b>	<b>4.0</b>	<b>4.0</b>	<b>712,800</b>	<b>921,447</b>	<b>1,084,057</b>

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

## Planning 72110

DESCRIPTION		2022 ACTUAL	2023 BUDGET	2024 BUDGET
399	Other Contracted Services	2,051	20,000	20,000

**Overview:** This budget includes contracted services for district strategic planning.

## Transportation 72710

DESCRIPTION		2022 ACTUAL	2023 BUDGET	2024 BUDGET
311	Contracts w/ Other School Systems	66,144	90,000	90,000
312	Contracts w/ Private Agencies	1,087,975	1,636,779	1,641,779
412	Diesel Fuel	129,454	246,000	280,000
<b>TOTAL</b>		<b>1,283,573</b>	<b>1,972,779</b>	<b>2,011,779</b>

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

## Regular Capital Outlay 76100

DESCRIPTION		2022 ACTUAL	2023 BUDGET	2024 BUDGET
304	Architects	7,200	50,000	-
399	Other Contracted Services	30,850	-	-
706	Building Construction	23,958	-	750,000
707	Building Improvements	273,569	2,508,500	10,250,000
724	Site Development	-	25,000	-
799	Other Capital Outlay	917,449	3,145,000	1,641,500
<b>TOTAL</b>		<b>1,253,027</b>	<b>5,728,502</b>	<b>12,641,503</b>

**Overview:** This budget includes regular capital outlay projects for schools that includes Fine Arts Addition, Football Weight Room Addition, Softball Restrooms/Concessions, HVAC Replacement, and other capital projects.

## Transfers Out 99100

DESCRIPTION		2022 ACTUAL	2023 BUDGET	2024 BUDGET
590	Transfers Out	(22,055)	20,000	50,000
000	Debt Service	333,333	333,333	333,333
<b>TOTAL</b>		<b>333,333</b>	<b>353,333</b>	<b>383,333</b>

**Overview:** Debt service includes the building fee payable to Shelby County Schools.

# OTHER FUNDS 2023-2024

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## Arlington Community Schools

ACS Board of Education Approved on xxxxx  
Town of Arlington Approved on xxxxx

JEFFERY MAYO,  
SUPERINTENDENT

DR. DALE VIOX  
SCHOOL BOARD CHAIR

MIRACLE ROBERTS, CPA  
CHIEF FINANCIAL OFFICER

12060 Arlington Trail  
Arlington TN 38002





## Board of Education

DR. DALE VIOX  
SCOTT BENJAMIN  
LYLE CONLEY  
JONATHAN DUNN  
KAY WILLIAMS

CHAIR  
VICE-CHAIR  
BOARD MEMBER  
BOARD MEMBER  
BOARD MEMBER

## ADMINISTRATION

JEFFERY MAYO  
MIRACLE ROBERTS, CPA  
VALERIE SPEAKMAN  
TODD GOFORTH  
ROCHELLE DOUGLAS  
DR. ALLISON CLARK  
TIM RUFF  
TYLER HILL

SUPERINTENDENT  
CHIEF FINANCIAL OFFICER  
GENERAL COUNSEL  
CHIEF OF ACADEMICS  
CHIEF OF ACCOUNTABILITY  
CHIEF OF HUMAN RESOURCES  
CHIEF OF OPERATIONS  
DIRECTOR OF COMMUNICATIONS

## ARLINGTON COMMUNITY SCHOOLS PROFILE

Arlington Community Schools (ACS) is a K-12 public school system located in Arlington, Tennessee. Our system serves approximately 4,600 students and consists of four schools: Arlington Elementary, Donelson Elementary, Arlington Middle, and Arlington High. Our system's mission is to empower and to inspire all students toward lifetime learning, career success, and good citizenship.

ACS was established by the Town of Arlington and began operations in July 2014. This budget presents the projected revenues and expenditures based on the projected enrollment of students for the 2023-2024 school year. Arlington Community Schools offers a rigorous and supportive academic environment at all schools. Our system's vision is to fully engage all students and to 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.

## BUDGET HIGHLIGHTS

### Funds

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

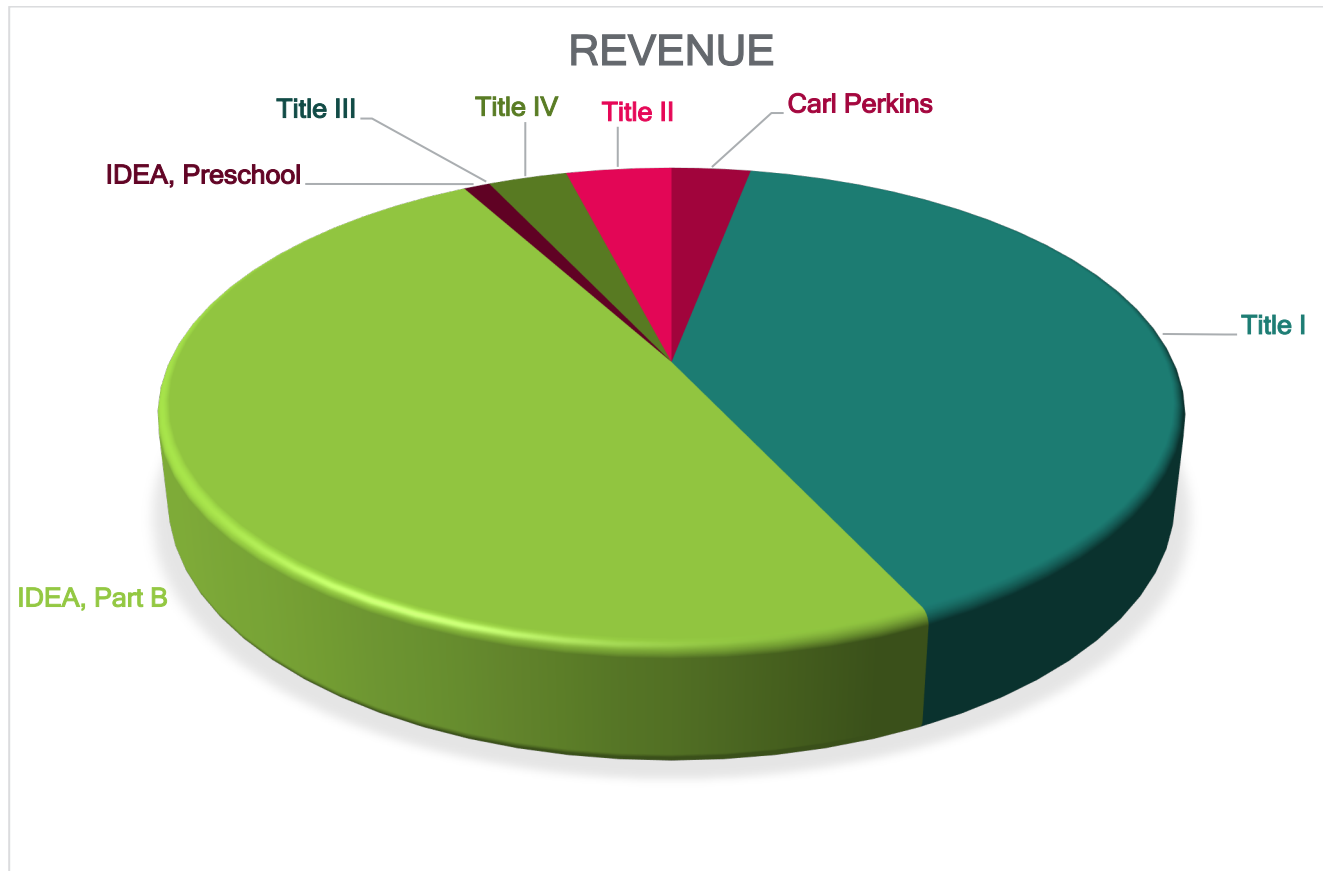
### Revenue

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

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## FEDERAL PROJECTS REVENUE



FUNC	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
47131	Carl Perkins	55,375	60,965	52,281
47141	Title I, Part A	674,408	1,092,503	228,255
47143	IDEA, Part B	905,999	1,377,422	1,374,738
47145	IDEA, Preschool	28,783	20,875	20,875
47146	English Lang Title III	9,727	9,110	8,600
47147	Title IV	18,299	23,546	15,178
47189	Title II	77,741	106,487	111,031
	<b>REVENUE TOTAL</b>	<b>1,770,332</b>	<b>2,690,908</b>	<b>1,810,958</b>

## CARL PERKINS 0800

Func	Obj	DESCRIPTION	2022 Actual	2023 Budget	2024 Budget
71300	429	Instructional Supplies	32,494	779	23,185
71300	499	Other Supplies	9,504	6,044	10,443
71300	730	Vocational Equip	429	30,225	-
72130	355	Travel	4,072	-	-
72130	399	Other Contracted Services	-	9,817	10,456
72130	524	Staff Development	6,975	11,700	7,797
72230	524	Staff Development	1,700	2,000	-
72230	499	Other Supplies & Materials	-	-	400
72230	599	Other Charges	200	400	-
99100	504	Transfers Out	-	-	-
<b>TOTAL</b>			<b>55,375</b>	<b>60,965</b>	<b>52,281</b>

### Overview

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

## TITLE I, PART A 0100

Func	Obj	Description	2022 FTE	2023 FTE	2024 FTE	2022 Actual	2023 Budget	2024 Budget
71100	116	Teachers	3.0	3.0	1.0	224,208	163,608	83,180
71100	195	Sub Teachers				11,914	18,477	-
71100	201	Social Security				13,731	13,287	5,199
71100	204	State Retirement				22,725	15,442	7,228
71100	206	Life Insurance				657	1,300	572
71100	207	Medical Insurance				23,953	20,070	9,200
71100	212	Medicare				3,237	3,235	1,206
71100	399	Contracted Services				-	-	-
71100	429	Instructional Supplies				59,704	229,773	6,007
71100	599	Other Charges				4,510	5,000	1,000
71100	722	Regular Instruction Equipment				129,488	288,118	-
72130	599	Other Charges				5,726	11,344	-
72210	399	Contracted Services				95,990	188,813	105,000
72210	524	Professional Development				78,501	131,260	8,660
72710	312	Contracts w/ Private Agencies				-	2,685	1,000
99100	504	Transfers Out				64	91	-
		<b>TOTAL</b>	<b>3.0</b>	<b>3.0</b>	<b>1.0</b>	<b>674,408</b>	<b>1,092,503</b>	<b>228,255</b>

### Overview

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

-U.S. Department of Education

## CONSOLIDATED ADMINISTRATION

### 0010

Func	Obj	Description	2022 FTE	2023 FTE	2024 FTE	2022 Actual	2023 Budget	2024 Budget
72210	105	Supervisor	1.0	1.0	-	106,266	116,659	-
72210	201	Social Security				6,451	7,291	-
72210	204	State Retirement				10,945	10,138	-
72210	206	Life Insurance				319	802	-
72210	207	Medical Insurance				6,513	9,200	-
72210	212	Medicare				1,509	1,692	-
72210	524	Staff Development				179	3,924	-
99100	504	Transfers Out				949	500	-
		<b>TOTAL</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>133,131</b>	<b>150,206</b>	<b>-</b>

#### Overview

Consolidated Administration is federally funded by grants such as Title I, Part A and Title II.

## IDEA, PART B

### 0900

Func	Obj	Description	2022 FTE	2023 FTE	2024 FTE	2022 Actual	2023 Budget	2024 Budget
71200	163	Educational Assistants	21.0	21.0	21.0	486,336	554,100	559,400
71200	171	Speech Pathologist	2.0	2.0	2.0	132,731	170,000	144,408
71200	189	Other Salaries & Wages				19,920	-	-
71200	201	Social Security				36,384	46,000	43,636
71200	204	State Retirement				46,609	70,000	47,929
71200	206	Life Insurance				1,789	6,000	4,838
71200	207	Medical Insurance				117,182	140,000	184,000
71200	212	Medicare				8,509	11,000	10,205
71200	312	Con w/ Private Agencies				-	97,416	97,416
71200	429	Instructional Supplies				1,878	87,356	87,356
71200	499	Other Supplies				2,215	40,000	40,000
71200	725	SPED Equip				757	43,170	43,170
72220	499	Other Supplies				-	12,000	12,000
72220	524	Staff Development				20,447	21,880	21,880
72220	599	Other Charges				9,080	10,000	10,000
72220	790	Other Equip				1,284	30,000	30,000
72710	312	Con w/ Private Agencies				-	3,000	3,000
72710	425	Gasoline				-	3,000	3,000
72710	433	Lubricants				-	500	500
72710	450	Tires & Tubes				-	2,000	2,000
72710	504	Transfers Out				20,878	30,000	30,000
		<b>TOTAL</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>905,999</b>	<b>1,377,422</b>	<b>1,374,738</b>

## IDEA, PART B 0900

### Overview

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

DRAFT

## IDEA, PRESCHOOL 0910

Func	Obj	DESCRIPTION	2022 Actual	2023 Budget	2024 Budget
71200	312	Contracts/Private Agencies	-	500	500
71200	429	Instructional Supplies	15,946	6,500	6,500
71200	499	Other Supplies	2,191	4,000	4,000
71200	725	Special Education Equip	8,413	6,412	6,412
72220	524	Staff Development	2,233	3,463	3,463
<b>TOTAL</b>			<b>28,783</b>	<b>20,875</b>	<b>20,875</b>

### Overview

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

## TITLE III, ENGLISH LANGUAGE 0300

Func	Obj	DESCRIPTION	2022 Actual	2023 Budget	2024 Budget
71100	399	Other Contracted Services	2,767	4,000	4,000
71100	429	Instructional Supplies	3,960	3,039	2,600
72210	524	Staff Development	3,000	2,071	2,000
<b>TOTAL</b>			<b>9,727</b>	<b>9,110</b>	<b>8,600</b>

### Overview

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

-US Department of Education

## TITLE IV 0410

Func	Obj	DESCRIPTION	2022 Actual	2023 Budget	2024 Budget
72130	399	Other Contracted Services	-	8,156	8,156
72130	499	Other Supplies & Materials	17,726	3,844	-
72210	524	Staff Development	500	11,546	7,022
99100	504	Transfers Out	73	-	-
<b>TOTAL</b>			<b>18,299</b>	<b>23,546</b>	<b>15,178</b>

### Overview

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

-US Department of Education

## TITLE II 0200

Func	Obj	DESCRIPTION	2022 Actual	2023 Budget	2024 Budget
72210	189	Other Salaries & Wages	54,900	48,000	61,000
72210	201	Social Security	3,236	3,000	3,812
72210	204	State Retirement	5,352	4,171	5,301
72210	212	Medicare	763	696	885
72210	399	Other Contracted Services	-	-	14,980
72210	499	Other Supplies	8,422	-	-
72210	524	Staff Development	4,950	24,020	15,000
72210	599	Other Charges	-	9,500	10,053
99100	504	Transfers Out	91	100	-
<b>TOTAL</b>			<b>77,741</b>	<b>106,487</b>	<b>111,031</b>

### Overview

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

-US Department of Education

## CARES Act / ESSER 1.0 Grant 0931

Func	Obj	Description	2022 Actual	2023 Budget	2024 Budget
71100	116	Teachers	8,027	-	-
71100	201	Social Security	485	-	-
71100	204	State Retirement	800	-	-
71100	212	Employer Medicare	114	-	-
71100	399	Other Contracted Services	6,000	-	-
71100	429	Instructional Supplies	68,009	-	-
72210	195	Substitute Teachers	25,024	-	-
72210	201	Social Security	1,552	-	-
72210	212	Employer Medicare	363	-	-
72210	471	Software	3,474	-	-
72210	499	Other Supplies & Mat	-	-	-
72210	524	Staff Development	31,000	-	-
72210	599	Other Charges	-	-	-
72220	399	Other Contracted Services	3,000	-	-
72220	499	Other Supplies & Materials	-	-	-
72220	524	Staff Development	5,000	-	-
72610	189	Other Salaries & Wages	7,675	-	-
72610	201	Social Security	454	-	-
72610	204	State Retirement	584	-	-
72610	206	Life Insurance	-	-	-
72610	212	Employer Medicare	106	-	-
72610	399	Other Contracted Services	47,729	-	-
72610	410	Custodial Supplies	14,417	-	-
72610	720	Plant Operation Equipment	-	-	-
73100	189	Other Salaries & Wages	39,595	-	-
73100	201	Social Security	2,455	-	-
73100	212	Employer Medicare	574	-	-
73100	710	Food Service Equipment	5,000	-	-
		<b>TOTAL</b>	<b>271,437</b>	<b>-</b>	<b>-</b>

## CARES Act / ESSER - 0931 Revenue

Func	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
47301	CARES Act/ESSER	271,437	-	-

### Overview

The Coronavirus Aid, Relief, and Economic Security Act or, CARES Act, was passed by Congress on March 27<sup>th</sup>, 2020. This bill allotted \$2.2 trillion to provide fast and direct economic aid to the American people negatively impacted by the COVID-19 pandemic.

-US Department of Education

## CRRSA Act / ESSER 2.0

## 0935

Func	Obj	Description	2022 Actual	2023 Budget	2024 Budget
71100	116	Teachers	73,746	-	-
71100	189	Other Salaries & Wages	-	-	-
71100	201	Social Security	4,098	-	-
71100	204	State Retirement	7,497	-	-
71100	206	Life Insurance	222	-	-
71100	207	Medical Insurance	7,785	-	-
71100	212	Employer Medicare	958	-	-
71100	722	Reg Inst Equipment	3,466	155,000	-
72120	131	Medical Personnel	-	47,232	-
72120	189	Other Salaries & Wages	46,768	-	-
72120	201	Social Security	2,816	3,000	-
72120	204	State Retirement	3,312	3,350	-
72120	206	Life Insurance	141	300	-
72120	207	Medical Insurance	-	200	-
72120	212	Employer Medicare	659	700	-
72120	399	Other Contracted Services	-	-	-
72120	499	Other Supplies & Materials	-	-	-
72210	105	Supervisor / Director	5,848	-	-
72210	189	Other Salaries & Wages	51,200	-	-
72210	195	Substitute Teachers	190,859	185,000	-
72210	201	Social Security	14,890	11,520	-
72210	204	State Retirement	4,504	-	-
72210	206	Life Insurance	193	-	-
72210	207	Medical Insurance	13,816	-	-
72210	212	Employer Medicare	3,482	2,255	-
72210	499	Other Supplies & Materials	705	-	-
72210	790	Other Equipment	-	1,500	-
72610	189	Other Salaries & Wages	38,225	-	-
72610	201	Social Security	2,337	-	-
72610	204	State Retirement	2,798	-	-
72610	206	Life Insurance	136	-	-
72610	207	Medical Insurance	-	-	-
72610	212	Employer Medicare	546	-	-
72610	399	Other Contracted Services	20,000	150,000	-
72610	410	Custodial Supplies	9,927	7,000	-
73100	105	Supervisor / Director	3,325	-	-
73100	165	Cafeteria Personnel	12,420	-	-
73100	201	Social Security	976	-	-
73100	204	Building Construction	799	-	-
73100	212	Employer Medicare	228	-	-
76100	399	Other Contracted Services	-	125,000	-

76100	707	Building Improvements	187,650	573,202	
		<b>TOTAL</b>	<b>716,332</b>	<b>1,265,259</b>	<b>-</b>

## CRRSA Act / ESSER 2.0 - 0935

### Revenue

Function	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
47307	CRRSA/ESSER 2.0	716,332	1,265,259	-

The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Public Law 116-260, signed into law on Dec. 27, 2020. In total, the CRRSAA authorizes \$81.88 billion in support for education, in addition to the \$30.75 billion expeditiously provided through the Coronavirus Aid, Recovery, and Economic Security (CARES) Act, Public Law 116-136.

## ARPA Act / ESSER 3.0

### 0936

Func	Obj	Description	2022	2023	2024
			Actual	Budget	Budget
71100	116	Teachers	-	313,988	313,988
71100	163	Education Assistants	-	126,940	126,940
71100	188	Bonus	236,483	238,400	238,400
71100	189	Other Salaries & Wages	-	335,750	335,750
71100	201	Social Security	14,662	64,507	64,507
71100	204	State Retirement	24,358	101,129	101,129
71100	206	Life Insurance	-	2,821	2,821
71100	207	Medical Insurance	4,192	99,530	99,530
71100	212	Employer Medicare	3,429	17,302	17,302
		Contr. W Private			
71100	312	Agencies	-	22,500	22,500
71100	399	Other Contr. Services	-	6,500	6,500
71100	429	Instructional Supplies	2,340	430,898	430,898
71100	722	Regular Instr. Equipment	520,873	566,739	566,739
71200	189	Other Salaries & Wages	-	-	-
71200	201	Social Security	-	-	-
71200	204	State Retirement	-	-	-
72120	131	Medical Personnel	-	56,360	56,360
72120	188	Bonus	6,000	7,000	7,000
72120	189	Other Salaries & Wages	-	-	-
72120	201	Social Security	372	4,335	4,335
72120	204	State Retirement	618	5,200	5,200
72120	206	Life Insurance	-	100	100
72120	207	Medical Insurance	-	4,600	4,600
72120	212	Employer Medicare	87	1,000	1,000
72120	413	Drugs & Medical Supplies	685	-	-
		Other Supplies &			
72120	499	Materials	702	-	-
72120	599	Other Charges	4,363	-	-
72120	735	Health Equipment	3,820	-	-
72120	790	Other Equipment	7,146	-	-
72210	105	Supervisor/Director	-	14,000	14,000
72210	162	Clerical Personnel	18,201	94,799	94,799
72210	188	Bonus	98,000	100,000	100,000
72210	189	Other Salaries & Wages	-	108,000	108,000
72210	195	Sub Teachers-Certified	-	159,350	159,350
72210	201	Social Security	7,111	31,531	31,531
72210	204	State Retirement	8,508	29,192	29,192
72210	206	Life Insurance	59	1,646	1,646
72210	207	Medical Insurance	2,917	50,324	50,324

72210	212	Employer Medicare	1,663	8,178	8,178
		Other Contracted			
72210	399	Services	160	7,840	7,840
72210	524	Staff Development	19,871	111,300	111,300
		Other Contracted			
72220	399	Services	6,000	-	-
72410	162	Clerical Personnel	-	4,480	4,480
72410	201	Social Security	-	300	300
72410	204	State Retirement	-	335	335
72410	212	Employer Medicare	-	100	100
72610	188	Bonus	12,600	14,000	14,000
72610	189	Other Salaries & Wages	15,036	30,036	30,036
72610	201	Social Security	1,720	3,375	3,375
72610	204	State Retirement	2,110	3,863	3,863
72610	206	Life Insurance	-	-	-
72610	207	Medical Insurance	-	-	-
72610	212	Employer Medicare	402	785	785
		Other Contracted			
72610	399	Services	67,373	101,327	101,327
72610	410	Custodial Supplies	-	-	-
		Other Supplies &			
72610	499	Materials	-	-	-
73100	165	Cafeteria Personnel	-	136,000	136,000
73100	188	Bonus	17,600	18,600	18,600
73100	201	Social Security	1,091	10,091	10,091
73100	204	State Retirement	1,302	2,323	2,323
73100	206	Life Insurance	-	400	400
73100	212	Employer Medicare	255	2,355	2,355
73100	710	Food Service Equipment	117	129,883	129,883
		Other Contracted			
76100	399	Services	-	1,150,000	1,150,000
76100	707	Building Improvements	-	750,273	750,273
		<b>TOTAL</b>	<b>1,112,226</b>	<b>5,480,285</b>	<b>5,480,285</b>

## ARPA Act / ESSER 3.0 - 0936 Revenue

Function	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
47990	ARPA Act/ESSER 3.0	1,112,226	5,480,285	5,480,285

### Overview

The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan, is a 1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed into law on March 11, 2021, to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

## Fiscal Pre-Monitoring Supports Grant - 0937 Function 72510

DESCRIPTION		2022 ACTUAL	2023 BUDGET	2024 BUDGET
399	Other Contracted Services	-	46,200	-
	<b>TOTAL</b>	-	<b>46,200</b>	-

## Fiscal Pre-Monitoring Supports Grant - 0937 Revenue

Function	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
47307	Fiscal Pre-Monitoring Supports Grant	-	46,200	-

## Math Implementation Supports Grant - 0938 Function 72210

DESCRIPTION		2022 ACTUAL	2023 BUDGET	2024 BUDGET
399	Other Contracted Services	-	71,250	-
	<b>TOTAL</b>	-	<b>71,250</b>	-

## Math Implementation Supports Grant - 0938 Revenue

Function	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
47307	Fiscal Pre-Monitoring Supports Grant	-	71,250	-

## NUTRITION FUND REVENUE

FUNC	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
43521	Lunch Pymt - Child	1,545	1,000	1,000
43522	Lunch Pymt - Adult	18,558	13,000	13,000
43523	Breakfast	892	1,000	1,000
43525	A La Carte	301,670	200,000	200,000
44170	Miscellaneous Refunds	1,174		
46520	School Food Service	13,264	9,000	9,000
47111	USDA Lunch	2,136,268	1,800,000	1,800,000
47112	USDA Commodities	84,774	85,000	85,000
47113	USDA Breakfast	439,184	350,000	350,000
47114	USDA Other	2,562	113,255	243,274
47115	USDA Equip Grant	-	-	-
49800	Transfers In	-	800,000	400,000
	<b>TOTAL</b>	<b>2,999,891</b>	<b>3,372,255</b>	<b>3,102,274</b>

## NUTRITION EXPENDITURES 73100

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	5.0	5.0	5.0	214,209	230,000	241,100
165	Cafeteria Personnel	22.0	21.0	21.0	283,868	430,000	438,209
201	Social Security				29,316	40,920	42,117
204	State Retirement				21,759	48,840	50,269
206	Life Insurance				930	4,537	4,669
207	Medical Insurance				44,522	80,000	80,000
212	Medicare				6,856	9,570	9,850
217	Hybrid Retirement				1,021	2,000	2,060
336	Maintenance & Repair - Equip				-	2,000	2,000
355	Travel				668	1,000	1,000
399	Other Contracted Services				1,920	16,000	16,000
422	Food Supplies				841,974	1,252,888	1,300,000
435	Office Supplies				-	2,000	1,000
451	Uniforms				-	1,000	1,000
469	USDA Commodities				84,774	85,000	90,000
471	Software				-	5,000	5,000
499	Other Supplies				93,298	299,000	300,000
524	Staff Development				-	7,500	8,000
599	Other Charges				3,106	5,000	5,000
710	Food Serv. Equip.				3,128	50,000	50,000

799	Other Capital Outlay					-	800,000	455,000
	<b>TOTAL</b>	<b>27.0</b>	<b>26.0</b>	<b>26.0</b>	<b>1,631,349</b>	<b>3,372,255</b>	<b>3,102,274</b>	

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## DISCRETIONARY GRANTS

### Arlington Education Foundation 6001

Func	Obj	DESCRIPTION	2022 Actual	2023 Budget	2024 Budget
71100	429	Instructional Supplies & Materials	10,000	10,000	10,000
72110	471	Software	-	-	-
72210	432	eBooks	10,000	10,000	10,000
72250	471	Software	-	-	-
TOTAL			20,000	20,000	20,000

### Arlington Education Foundation - 6001 Revenue

Function	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
44990	Other Local Revenue	20,000	20,000	20,000

## Coordinated School Health - 6006 Function 72120

	DESCRIPTION	2022 FTE	2023 FTE	2024 FTE	2022 ACTUAL	2023 BUDGET	2024 BUDGET
105	Supervisor	.5	.5	-	46,703	47,637	-
189	Other Salaries & Wages				150	-	-
201	Social Security				2,766	2,813	-
204	State Retirement				3,233	3,530	-
206	Life Insurance				140	147	-
212	Medicare				647	661	-
217	Retirement Hybrid Stabilization				3	-	-
499	Other Supplies				12,687	14,212	-
524	Staff Development				4,213	7,000	-
735	Health Equipment				12,314	9,000	-
790	Other Equipment				1,800	-	-
	<b>TOTAL</b>	<b>.5</b>	<b>.5</b>	<b>-</b>	<b>84,655</b>	<b>85,000</b>	<b>-</b>

## Coordinated School Health - 6006 Revenue

Function	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
46980	Other State Grants	84,655	85,000	-

## Safe Schools 6026

Func	Obj	DESCRIPTION	2022 Actual	2023 Budget	2024 Budget
72130	309	Contracts w/Gov Agencies	25,000	25,000	-
72130	399	Other Contracted Services	-	6,660	-
72620	701	Administration Equipment	45,872	79,233	-
<b>TOTAL</b>			<b>70,872</b>	<b>110,893</b>	<b>-</b>

## Safe Schools - 6026 Revenue

Function	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
46990	Other State Revenue	70,872	110,893	-

## ACS Sponsorship Program - 6008 Function 71100

OBJ	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2024 BUDGET
599	Other Charges	26,235	130,000	130,000
	<b>TOTAL</b>	<b>26,235</b>	<b>130,000</b>	<b>130,000</b>

## ACS Sponsorship Program - 6008 Revenue

Function	Description	2021-2022 Actual	2022-2023 Budget	2023-2024 Budget
44990	Other Local Revenue	26,235	130,000	130,000

## EDUCATIONAL CAPITAL PROJECTS

### FUND 177 EXPENDITURES

#### Function 91300

OBJ	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2024 BUDGET
706	Building Construction	-	1,800,000	1,800,000
799	Other Capital Outlay	1,794,222	-	-
	<b>TOTAL</b>	<b>1,794,222</b>	<b>1,800,000</b>	<b>1,800,000</b>

## EDUCATIONAL CAPITAL PROJECTS

### FUND 177 REVENUE

FUNCTION	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
49100	Bonds Issue	2,445,880	1,800,000	1,800,000
44990	Other Local Revenue	-		
34585	Fund Balance	-	-	-
	<b>TOTAL</b>	<b>2,445,880</b>	<b>1,800,000</b>	<b>1,800,000</b>

**PRIVATE PURPOSE TRUST**  
**FUND 333 EXPENDITURES**  
**Function 72310**

OBJ	DESCRIPTION	2022 ACTUAL	2023 BUDGET	2024 BUDGET
215	Payments to OPEB	-	-	-
299	Other Fringe Benefits	145,360	-	200,000
599	Other Charges	17,021	20,000	25,000
	<b>TOTAL</b>	<b>162,381</b>	<b>20,000</b>	<b>225,000</b>

**PRIVATE PURPOSE TRUST**  
**FUND 333 REVENUE**

FUNCTION	DESCRIPTION	2021-2022 ACTUAL	2022-2023 BUDGET	2023-2024 BUDGET
44110	Investment Income	167,881	200,000	200,000
44570	Contributions	290,360	200,000	200,000
45000	Unrealized Gain (Loss)	733,498	-	-
	<b>TOTAL</b>	<b>1,180,379</b>	<b>400,000</b>	<b>400,000</b>