



**Arlington Community Schools Regular Board Meeting
May 18, 2026 5:30 PM
12060 Arlington Trail, Arlington, TN 38002**

1. Call to Order and Roll Call
2. Pledge to the Flag/Moment of Silence
3. Presentations
 - Regions Bank Proposed Investment Strategy
4. Citizen Comments (limited to 2 minutes per speaker)
5. Approval of Agenda
6. Reports
 - 6.A. Chairman
 - 6.B. Superintendent
 - 6.C. Legislative Liaison
 - 6.D. Student Board Representative
7. Approval of Contract of Employment between Dr. Allison Clark and the Arlington Community Schools Board of Education
8. Consent Agenda
 - 8.A. Minutes: April 28, 2026
 - 8.B. Resolution 2026-07 of the Arlington Community Schools Board of Education Amending the 2025-2026 Schools Budget
 - 8.C. Resolution 2026-08 of the Arlington Community Schools Board of Education Amending the 2025-2026 School Fees/Field Trips
9. Business/Recommended Action Items
 - 9.A. Approval of IDEA/ESEA Federal Funds Allocations for 2026-2027
 - 9.B. Approval of Proposed 2026-2027 Budget
10. Adjourn



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 - Regions Bank Proposed Investment Strategy
4. Citizen Comments (limited to 2 minutes per speaker)
5. Approval of Agenda
6. Reports
 - 6.A. Chairman, Mr. Scott Benjamin
 - 6.B. Superintendent, Dr. Allison Clark
 - 6.C. Legislative Liaison, Mr. Jonathan Dunn
 - 6.D. Student Board Representative, Ms. Abigail Cronau
7. Approval of Contract of Employment between Dr. Allison Clark and the Arlington Community Schools Board of Education
8. Consent Agenda
 - 8.A. Minutes: April 28, 2026
 - 8.B. Resolution 2026-07 of the Arlington Community Schools Board of Education Amending the 2025-2026 Schools Budget
 - 8.C. Resolution 2026-08 of the Arlington Community Schools Board of Education Amending the 2025-2026 School Fees/Field Trips
9. Business/Recommended Action Items
 - 9.A. Approval of IDEA/ESEA Federal Funds Allocations for 2026-2027
 - 9.B. Approval of Proposed 2026-2027 Budget
10. Adjourn



ARLINGTON COMMUNITY SCHOOLS
BOARD OF EDUCATION
2025-2026 BUDGET REPORT

March 31, 2026
Arlington, Tennessee

Budget Summary

Fiscal Year: 2025-2026
 Month: March
 Fiscal Year Has Usage: Yes

141 - General Purpose Fund
 R - Revenue

ARLINGTON COMMUNITY SCHOOLS

Account - Description	Original Budget	Revised Budget	Current Month Activity	YTD Activity	Encumbrance	YTD Remaining	Percent Remaining
40110 - Current Property Tax	12,969,714.00	13,010,014.00	-512,709.11	-12,272,345.66	0.00	737,668.34	5.67%
40120 - Trustee's Collection Prior Years	200,000.00	200,000.00	-6,674.06	-138,195.33	0.00	61,804.67	30.90%
40130 - Clerk & Master/Circuit Court Prior Years	100,000.00	100,000.00	-7,218.95	-52,851.80	0.00	47,148.20	47.15%
40162 - Payments In Lieu Of Taxes Local Utilities	75,000.00	75,000.00	0.00	-91,528.16	0.00	-16,528.16	-22.04%
40163 - Payments In Lieu Of Taxes Other	130,000.00	130,000.00	-11,623.72	-103,840.09	0.00	26,159.91	20.12%
40210 - Local Option Sales Taxes	8,500,000.00	8,500,000.00	-571,546.41	-5,294,704.25	0.00	3,205,295.75	37.71%
40240 - Wheel Tax	1,500,000.00	1,500,000.00	0.00	-990,591.79	0.00	509,408.21	33.96%
40270 - Business Tax	1,500.00	1,500.00	-81.34	-760.89	0.00	739.11	49.27%
40275 - Mixed Drink Tax	30,000.00	30,000.00	-67.92	-1,232.92	0.00	28,767.08	95.89%
40610 - Current Property Tax	1,275,000.00	1,275,000.00	0.00	-1,068,553.00	0.00	206,447.00	16.19%
43513 - Tuition Summer School	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00%
43517 - Tuition Other	0.00	0.00	0.00	-7,075.57	0.00	-7,075.57	
43990 - Other Charges For Services	200.00	200.00	0.00	-250.00	0.00	-50.00	-25.00%
44120 - Lease/Rentals	50,000.00	50,000.00	-2,443.52	-35,718.60	0.00	14,281.40	28.56%
44130 - Sales Of Materials & Supplies	0.00	0.00	0.00	-95,260.00	0.00	-95,260.00	
44165 - Rebates	0.00	0.00	0.00	-216.77	0.00	-216.77	
44170 - Miscellaneous Refunds	10,000.00	10,000.00	-51,302.84	-540,029.15	0.00	-530,029.15	-5,300.29%
44990 - Other Local Revenue	108,000.00	108,000.00	-9,009.00	-106,496.43	0.00	1,503.57	1.39%
46510 - TISA	28,500,000.00	28,500,000.00	-2,845,462.16	-23,484,443.22	0.00	5,015,556.78	17.60%
46513 - TISA On Behalf Payments	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	100.00%
46590 - Other State Education Funds	1,017,353.00	1,017,353.00	0.00	-717,502.80	0.00	299,850.20	29.47%
46610 - Career Ladder Program	60,000.00	60,000.00	0.00	-16,727.98	0.00	43,272.02	72.12%
46790 - Other Vocational	798,352.00	736,005.00	-13,490.72	-313,687.55	0.00	422,317.45	57.38%
46990 - Other State Revenues	0.00	0.00	-84,430.52	-84,430.52	0.00	-84,430.52	
47590 - Other Federal Thru State	50,000.00	50,000.00	-13,345.00	-27,911.00	0.00	22,089.00	44.18%
49700 - Insurance Recovery	200,000.00	159,700.00	0.00	-905.00	0.00	158,795.00	99.43%
49800 - Transfers In	25,000.00	25,000.00	-1,747.83	-14,958.16	0.00	10,041.84	40.17%
141 - General Purpose Fund	55,760,119.00	55,697,772.00	-4,131,153.10	-45,460,216.64	0.00	10,237,555.36	18.38%

Budget Summary

Fiscal Year: 2025-2026
Month: March
Fiscal Year Has Usage: Yes

141 - General Purpose Fund
E - Expense

ARLINGTON COMMUNITY SCHOOLS

Department - Description	Original Budget	Revised Budget	Current Month Activity	YTD Activity	YTD Encumbrance	YTD Remaining	Percent Remaining
000 - Department Code N/A	5,033,333.00	5,033,333.00	0.00	333,333.00	0.00	4,700,000.00	93.38%
110 - Board Of Education	1,611,697.00	1,611,697.00	139,479.69	1,133,039.82	2,012.85	476,644.33	29.57%
210 - Director Of Schools	1,207,779.00	1,207,779.00	92,069.96	814,656.24	8,430.34	384,692.42	31.85%
215 - Office Of Principal	3,496,759.00	3,496,759.00	286,643.34	2,409,461.22	0.00	1,087,297.78	31.09%
310 - Regular Education Instruction	29,466,625.00	29,416,661.65	1,979,178.49	18,192,498.62	66,415.70	11,157,747.33	37.93%
315 - Alternative Education	452,312.00	452,312.00	40,126.84	297,475.03	0.00	154,836.97	34.23%
320 - Special Education	4,424,023.00	4,424,023.00	347,862.84	2,884,417.71	9,621.15	1,529,984.14	34.58%
325 - Career & Technical Instruction	2,034,551.00	2,084,819.01	197,600.51	1,119,763.08	3,673.22	961,382.71	46.11%
328 - Student Body Educational Program	500,000.00	500,000.00	75,441.98	284,888.40	40,913.52	174,198.08	34.84%
330 - Other Student Support	1,485,485.00	1,487,417.85	109,936.20	963,709.30	458.00	523,250.55	35.18%
335 - Regular Education Instruction Support	3,400,546.00	3,397,729.26	198,105.36	1,896,425.54	10,044.24	1,491,259.48	43.89%
340 - Special Education Support	1,709,173.00	1,709,173.00	124,777.51	984,947.91	7,680.63	716,544.46	41.92%
345 - Career & Technical Support	197,214.00	184,491.15	9,801.72	99,212.46	8,157.00	77,121.69	41.80%
350 - Accountability	756,697.00	756,697.00	46,910.53	447,789.73	1,540.40	307,366.87	40.62%
410 - Fiscal Services	806,691.00	806,691.00	54,788.19	544,502.41	1,728.91	260,459.68	32.29%
515 - Human Resources	734,980.00	734,980.00	50,524.45	414,651.76	2,591.32	317,736.92	43.23%
610 - Student Services	974,083.00	974,083.00	68,244.30	663,472.90	0.00	310,610.10	31.89%
615 - Health Services	565,082.00	565,082.00	48,237.24	348,918.29	300.00	215,863.71	38.20%
620 - Coordinated School Health	99,608.00	99,608.00	16,437.61	73,719.50	1,842.11	24,046.39	24.14%
710 - Operation Of Plant	4,293,798.00	4,293,798.00	240,759.30	2,625,725.30	327,947.91	1,340,124.79	31.21%
715 - Maintenance Of Plant	1,300,439.00	1,300,439.00	79,091.32	761,460.92	117,377.36	421,600.72	32.42%
720 - Safety	412,092.00	412,092.00	16,691.26	133,347.94	0.00	278,744.06	67.64%
722 - Safe Schools	109,000.00	109,000.00	1,970.00	1,970.00	0.00	107,030.00	98.19%
725 - Technology	1,179,094.00	1,179,094.00	50,669.53	745,287.66	106,342.23	327,464.11	27.77%
730 - Planning	35,000.00	35,000.00	0.00	14,000.00	0.00	21,000.00	60.00%
735 - Transportation	2,452,000.00	2,452,000.00	146,294.66	1,064,697.83	86,026.79	1,301,275.38	53.07%
810 - Regular Capital Outlay	5,350,000.00	5,300,955.08	40,450.05	981,447.52	349,153.25	3,970,354.31	74.90%
141 - General Purpose Fund	74,088,061.00	74,025,714.00	4,462,092.88	40,234,820.09	1,152,256.93	32,638,636.98	44.09%



ARLINGTON COMMUNITY SCHOOLS
SCHOOL NUTRITION
2025-2026 BUDGET REPORT

March 31, 2026
Arlington, Tennessee

Budget Summary

Fiscal Year: 2025-2026
Month: March
Fiscal Year Has Usage: Yes

143 - School Nutrition
R - Revenue

ARLINGTON COMMUNITY SCHOOLS

Account - Description	Original Budget	Revised Budget	Current Month Activity	YTD Activity	YTD Encumbrance	YTD Remaining	Percent Remaining
43521 - Lunch Pymt-Child	750,000.00	750,000.00	-66,568.00	-496,465.30	0.00	253,534.70	33.80%
43522 - Lunch Pymt-Adult	25,000.00	25,000.00	-3,897.50	-18,291.25	0.00	6,708.75	26.84%
43523 - Breakfast Income	60,000.00	60,000.00	-3,501.65	-25,865.30	0.00	34,134.70	56.89%
43525 - A La Carte Sales	550,000.00	550,000.00	-47,319.50	-355,638.20	0.00	194,361.80	35.34%
44170 - Miscellaneous Refunds	2,000.00	2,000.00	0.00	-1,470.44	0.00	529.56	26.48%
46520 - School Food Service	15,000.00	15,000.00	-12,473.80	-12,473.80	0.00	2,526.20	16.84%
47111 - USDA School Lunch Program	500,000.00	500,000.00	-42,521.75	-309,452.95	0.00	190,547.05	38.11%
47112 - USDA Commodities	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	100.00%
47113 - USDA Breakfast	75,000.00	75,000.00	-4,816.60	-34,165.82	0.00	40,834.18	54.45%
47114 - USDA Other	10,000.00	10,000.00	0.00	-4,082.05	0.00	5,917.95	59.18%
49800 - Transfers In	458,395.00	458,395.00	0.00	0.00	0.00	458,395.00	100.00%
143 - School Nutrition	2,595,395.00	2,595,395.00	-181,098.80	-1,257,905.11	0.00	1,337,489.89	51.53%

Budget Summary

Fiscal Year: 2025-2026
 Month: March
 Fiscal Year Has Usage: Yes

143 - School Nutrition
 E - Expense

ARLINGTON COMMUNITY SCHOOLS

Object - Description	Original Budget	Revised Budget	Current Month Activity	YTD Activity	YTD Encumbrance	YTD Remaining	Percent Remaining
105 - Supervisor/Director	274,800.00	274,800.00	23,616.94	205,052.35	0.00	69,747.65	25.38%
165 - Cafeteria Personnel	482,000.00	482,000.00	39,599.61	301,392.30	0.00	180,607.70	37.47%
201 - Social Security	46,922.00	40,922.00	3,799.95	30,435.18	0.00	16,486.82	35.14%
204 - Pensions	25,000.00	32,000.00	2,882.63	24,128.53	0.00	871.47	3.49%
206 - Life Insurance	2,000.00	2,000.00	98.44	792.95	0.00	1,207.05	60.35%
207 - Medical Insurance	46,000.00	44,500.00	4,591.52	35,411.54	0.00	10,588.46	23.02%
212 - Employer Medicare	10,973.00	9,973.00	888.62	7,117.61	0.00	3,855.39	35.14%
217 - Retirement Hybrid Stabilization	2,000.00	3,500.00	279.01	2,313.37	0.00	-313.37	-15.67%
336 - Maint & Repair-Equipment	2,500.00	2,500.00	0.00	298.00	0.00	2,202.00	88.08%
355 - Travel	1,200.00	1,200.00	70.94	499.58	0.00	700.42	58.37%
399 - Other Contracted Services	4,500.00	4,500.00	160.00	1,440.00	560.00	2,500.00	55.56%
422 - Food Supplies	1,335,000.00	1,335,000.00	64,181.20	569,083.82	82,945.09	682,971.09	51.16%
435 - Office Supplies	1,500.00	1,500.00	0.00	1,332.76	0.00	167.24	11.15%
451 - Uniforms	1,000.00	1,000.00	0.00	970.00	0.00	30.00	3.00%
469 - USDA Commodities	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	100.00%
471 - Software	14,000.00	14,000.00	0.00	10,204.00	0.00	3,796.00	27.11%
499 - Other Supplies & Materials	200,000.00	115,600.00	6,048.87	65,855.33	24,886.79	24,857.88	21.50%
524 - In-Service/Staff Development	30,000.00	30,000.00	1,825.99	3,182.67	0.00	26,817.33	89.39%
599 - Other Charges	6,000.00	6,000.00	45.00	1,445.96	0.00	4,554.04	75.90%
710 - Food Service Equipment	10,000.00	154,400.00	20,558.00	59,742.47	11,806.00	22,851.53	24.21%
143 - School Nutrition	2,595,395.00	2,655,395.00	168,646.72	1,320,698.42	120,197.88	1,154,498.70	44.48%



ARLINGTON COMMUNITY SCHOOLS
FEDERAL & DISCRETIONARY GRANTS
2025-2026 BUDGET REPORT

March 31, 2026
Arlington, Tennessee

Data Mining - Budget Summary by Project

Fiscal Year: 2025-2026
 Month: March
 Fiscal Year Has Usage: Yes

Federal and Discretionary Grants
 R - Revenue

ARLINGTON COMMUNITY SCHOOLS

Project - Dimension	Original Budget	Revised Budget	Current Month Activity	YTD Activity	YTD Encumbrance	YTD Remaining	Percent Remaining
6011 - Innovative School Models (ISM)	798,352.00	736,005.00	-13,490.72	-313,687.55	0.00	422,317.45	57.38%
0100 - Title I, Part A, Improving Academic	683,000.00	888,864.48	-53,422.05	-479,183.89	0.00	409,680.59	46.09%
0200 - Title II, Part A, Training & Recruiting	64,650.00	149,237.37	-1,522.65	-38,625.60	0.00	110,611.77	74.12%
0300 - Title III, Part A, English Language Acquisition	9,600.00	9,772.80	-2,995.41	-8,076.75	0.00	1,696.05	17.35%
0410 - Title IV, Part A, Safe & Drug Free Schools	48,000.00	11,641.63	-391.15	-2,520.78	0.00	9,120.85	78.35%
0800 - Carl Perkins	34,700.00	38,518.19	0.00	-37,158.77	0.00	1,359.42	3.53%
0900 - IDEA, Part B	952,950.00	980,399.22	0.00	-445,211.47	0.00	535,187.75	54.59%
0910 - IDEA, Preschool	16,350.00	19,976.71	-359.97	-6,617.17	0.00	13,359.54	66.88%
6008 - ACS Sponsorship Program Fund	14,000.00	18,000.00	0.00	-11,000.00	0.00	7,000.00	38.89%
6013 - State Special Education Preschool Grant	200,440.00	149,452.44	-13,477.98	-104,043.42	0.00	45,409.02	30.38%
6017 - TN All Corps Tutoring Innovation Grant	0.00	74,600.00	0.00	0.00	0.00	74,600.00	100.00%
6028 - Public School Security Grant	0.00	89,487.24	-1,100.00	-52,831.00	0.00	36,656.24	40.96%
All	2,822,042.00	3,165,955.08	-86,759.93	-1,498,956.40	0.00	1,666,998.68	52.65%

Data Mining - Budget Summary by Project

Fiscal Year: 2025-2026
 Month: March
 Fiscal Year Has Usage: Yes

Federal and Discretionary Grants
 E - Expense

ARLINGTON COMMUNITY SCHOOLS

Project - Dimension	Original Budget	Revised Budget	Current Month Activity	YTD Activity	YTD Encumbrance	YTD Remaining	Percent Remaining
6011 - Innovative School Models (ISM)	798,352.00	736,005.00	13,490.72	313,687.55	1,480.00	420,837.45	57.18%
6026 - Safe Schools	109,000.00	109,000.00	1,970.00	1,970.00	0.00	107,030.00	98.19%
0100 - Title I, Part A, Improving Academic	683,000.00	888,864.48	53,422.05	479,183.89	45,922.43	363,758.16	40.92%
0200 - Title II, Part A, Training & Recruiting	64,650.00	149,237.37	1,522.65	38,625.60	0.00	110,611.77	74.12%
0300 - Title III, Part A, English Language Acquisition	9,600.00	9,772.80	277.60	9,494.44	64.04	214.32	2.19%
0410 - Title IV, Part A, Safe & Drug Free Schools	48,000.00	11,641.63	391.15	2,520.78	0.00	9,120.85	78.35%
0800 - Carl Perkins	34,700.00	38,518.19	0.00	37,158.77	0.00	1,359.42	3.53%
0900 - IDEA, Part B	952,950.00	980,399.22	58,866.59	504,078.06	10,465.68	465,855.48	47.52%
0910 - IDEA, Preschool	16,350.00	19,976.71	359.97	6,617.17	0.00	13,359.54	66.88%
6008 - ACS Sponsorship Program Fund	14,000.00	18,000.00	0.00	17,017.00	0.00	983.00	5.46%
6013 - State Special Education Preschool Grant	200,440.00	149,452.44	13,477.98	104,043.42	0.00	45,409.02	30.38%
6017 - TN All Corps Tutoring Innovation Grant	0.00	74,600.00	3,838.02	3,838.02	0.00	70,761.98	94.86%
6028 - Public School Security Grant	0.00	89,487.24	1,100.00	52,831.00	0.00	36,656.24	40.96%
All	2,931,042.00	3,274,955.08	148,716.73	1,571,065.70	57,932.15	1,645,957.23	50.26%



ARLINGTON COMMUNITY SCHOOLS
CONSTRUCTION IN PROGRESS
2025-2026 BUDGET REPORT

March 31, 2026
Arlington, Tennessee

Budget Summary

Fiscal Year: 2025-2026
Month: March
Fiscal Year Has Usage: Yes

177 - Education Capital Projects
R - Revenue

ARLINGTON COMMUNITY SCHOOLS

Account - Description	Original Budget	Revised Budget	Current Month Activity	YTD Activity	YTD Encumbrance	YTD Remaining	Percent Remaining
49100 - Bonds Issued	2,000,000.00	2,000,000.00	-183,247.11	-1,465,976.88	0.00	534,023.12	26.70%
49800 - Transfers In	4,700,000.00	4,700,000.00	0.00	0.00	0.00	4,700,000.00	100.00%
177 - Education Capital Projects	6,700,000.00	6,700,000.00	-183,247.11	-1,465,976.88	0.00	5,234,023.12	78.12%

Budget Summary

Fiscal Year: 2025-2026
Month: March
Fiscal Year Has Usage: Yes

177 - Education Capital Projects
E - Expense

ARLINGTON COMMUNITY SCHOOLS

Account - Description	Original Budget	Revised Budget	Current Month Activity	YTD Activity	YTD Encumbrance	YTD Remaining	Percent Remaining
91300 - Education Capital Projects	6,700,000.00	6,700,000.00	793,034.18	4,746,337.41	167,806.57	1,785,856.02	26.65%
177 - Education Capital Projects	6,700,000.00	6,700,000.00	793,034.18	4,746,337.41	167,806.57	1,785,856.02	26.65%



ACS RESOLUTION 2026-07

A RESOLUTION OF THE ARLINGTON COMMUNITY SCHOOLS BOARD OF EDUCATION AMENDING THE 2025-2026 SCHOOLS BUDGET

WHEREAS, T.C.A. § 49-2-301(b)(1)(U) requires the Board to assign to the Superintendent the task of submitting a budget to the Board annually for approval and presenting the budget to the local legislative body for adoption; AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(U)(i) provides that, “The budget shall set forth in itemized form the amount necessary to operate the schools for the scholastic year beginning on July 1”; AND

WHEREAS, the Board adopted the 2025-2026 annual budget on May 19, 2025; AND

WHEREAS, the Town of Arlington adopted ACS’s 2025-2026 budget on June 2, 2025; AND

WHEREAS, T.C.A. § 49-2-301(b)(1)(U)(ii) provides that, “Any change in the expenditure of money as provided for by the budget shall first be ratified by the local board and the local legislative body”; AND

WHEREAS, the Tennessee Attorney General has opined that, a change in expenditures that reallocates funds from one major category to another requires the prior ratification of both the local legislative body and the Board and changes in fund allocations within a major category require the prior ratification of the Board; AND

WHEREAS, the ACS Superintendent deems it necessary to change fund allocations within major categories of the 2025-2026 budget which requires Board ratification.

NOW, THEREFORE, BE IT RESOLVED, that the Arlington Community Schools Board of Education hereby ratifies the following changes to fund allocations within major categories of the 2025-2026 budget:

Fund 141 - 72000 - Support Service											
Fund	Function	Object	Sub Object	Project	Loc	Dept	Description	Budget	Add	Subtract	Amended Budget
141	72320	524	01	0000	1000	210	In-Service/Staff Development (Legal)	8,000.00		1,500.00	6,500.00
141	72320	599	01	0000	1000	210	Other Charges (Legal)	9,800.00	1,500.00		11,300.00
											-
Totals								17,800.00	1,500.00	1,500.00	17,800.00
Fund 145 - Discretionary Grants Expenses											
Fund	Function	Object	Sub Object	Project	Loc	Dept	Description	Budget	Add	Subtract	Amended Budget
145	71200	212	00	6013	1000	000	Employer Medicare	1,641.58		100.00	1,541.58
145	71200	429	00	6013	1000	000	Instructional Supplies & Materials	2,222.73	100.00		2,322.73
145	71200	201	00	6013	1000	000	Social Security	7,019.15		500.00	6,519.15
145	71200	204	00	6013	1000	000	State Retirement	7,360.53	500.00		7,860.53
145	71100	189	00	6017	1000	000	Other Salaries & Wages	55,900.00		460.00	55,440.00
145	71100	204	00	6017	0000	000	State Retirement	3,500.00	460.00		3,960.00
Totals								77,643.99	1,060.00	1,060.00	77,643.99

On this 18th of May, 2026.

Scott Benjamin, Chairman
Arlington Community Schools
Board of Education

Dr. Allison Clark, Superintendent
Arlington Community Schools
Board of Education
Secretary to the Board

ACS Federal Funding Allocations						
Year	Title I	Title II (PD)	Title III (ELL)	Title IV	IDEA	PreK
2017 - 18	\$1,307,986	\$68,130	\$1,895.29	\$34,832.54	\$859,005	\$6,501
2018 -19	\$1,255,516	\$62,063	\$2,814.80	\$84,803.19	\$858,771	\$9,562
2019 - 20	\$1,033,188	\$45,888	\$4,184	\$76,599	\$857,059	\$9,783
2020 - 21	\$878,210	\$73,357	\$7,013.86	\$63,175	\$905,682	\$13,706
2021 - 22	\$746,478.00	\$68,957	\$9,872.60	\$56,971.30	\$920,872	\$13,874
2022 - 23	\$1,187,387.57	\$71,911.40	\$9,109.85	\$113,942.91	\$1,377,421.94	\$20,875
2023 - 24	\$870,431.66	\$99,024.10	\$9,851.79	\$102,532.66	\$1,418,478.82	\$27,257.84
2024 - 25	\$1,340,407.97	\$120,201.99	\$9,642.54	\$145,731.41	\$1,232,469.33	\$21,256.78
2025 - 26	\$603,334.67	\$77,523.72	\$7,832.66	\$41,502.29	\$915,661.00	\$16,062.00
2026 - 27 (Preliminary)	\$603,334.67	\$77,523.72	\$7,832.66	\$41,502.29	\$915,661.00	\$16,062.00

FY 27 Consolidated Application Approval for IDEA/ESEA
School Year 2026- 2027

0793

Arlington Community
Schools

LEA #

LEA Name (Legal Name of Agency):

LEA Legal Mailing Address

12060 Arlington Trail
Arlington, TN 38002

Street Address

Arlington

TN

38002

City

State

Zip

Consolidated Project begins July 1, 2026 and ends June 30, 2027.

The facts, figures, and representations made in this application, including exhibits, attachments, and assurances herein, are true and correct to the best of my knowledge.

The Board of Education has reviewed and approved this project year application for filing.

This action is recorded in the official minutes of the Agency’s Board meeting held on the date entered below:

May 18, 2026

Board Meeting Date

Director of Schools (Signature)

Board of Education Official (Signature)

Director of Schools (Print Name)

Board of Education Official (Print Name)

Date Signed

Date Signed

ACS Federal Funding Allocations						
Year	Title I	Title II (PD)	Title III (ELL)	Title IV	IDEA	PreK
2017 - 18	\$1,307,986	\$68,130	\$1,895.29	\$34,832.54	\$859,005	\$6,501
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2021 - 22	\$746,478.00	\$68,957	\$9,872.60	\$56,971.30	\$920,872	\$13,874
2022 - 23	\$1,187,387.57	\$71,911.40	\$9,109.85	\$113,942.91	\$1,377,421.94	\$20,875
2023 - 24	\$870,431.66	\$99,024.10	\$9,851.79	\$102,532.66	\$1,418,478.82	\$27,257.84
2024 - 25	\$1,340,407.97	\$120,201.99	\$9,642.54	\$145,731.41	\$1,232,469.33	\$21,256.78
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2026 - 27 (Preliminary)	\$603,334.67	\$77,523.72	\$7,832.66	\$41,502.29	\$915,661.00	\$16,062.00

OTHER FUNDS 2026-2027

Arlington Community Schools

ACS Board of Education Approved on xx/xx/2026

Town of Arlington Approved on xx/xx/2026

DR. ALLISON CLARK,
SUPERINTENDENT

SCOTT BENJAMIN
SCHOOL BOARD CHAIR

AMY SAPINSLEY
CHIEF FINANCIAL OFFICER

12060 Arlington Trail
Arlington TN 38002





Board of Education

SCOTT BENJAMIN
DR. DALE VIOX
LYLE CONLEY
JONATHAN DUNN
COURTNEY BARNES

CHAIR
VICE-CHAIR
BOARD MEMBER
BOARD MEMBER
BOARD MEMBER

ADMINISTRATION

DR. ALLISON CLARK
AMY SAPINSLEY
VALERIE SPEAKMAN
TODD GOFORTH
ROCHELLE DOUGLAS
LISA WALKER
SHAWN PHANEUF

TYLER HILL

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

ARLINGTON COMMUNITY SCHOOLS PROFILE

Situated in Arlington, Tennessee, Arlington Community Schools is home to four campuses, including Arlington Elementary, Donelson Elementary, Arlington Middle and Arlington High. As the public school district of choice for more than 4,200 PreK through 12th grade students, ACS has become an academic destination for many families thanks to our dedicated staff, strong academic record, modern facilities, technology-forward vision and vast extracurricular offerings beyond the classroom.

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

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

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

BUDGET HIGHLIGHTS

Funds

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

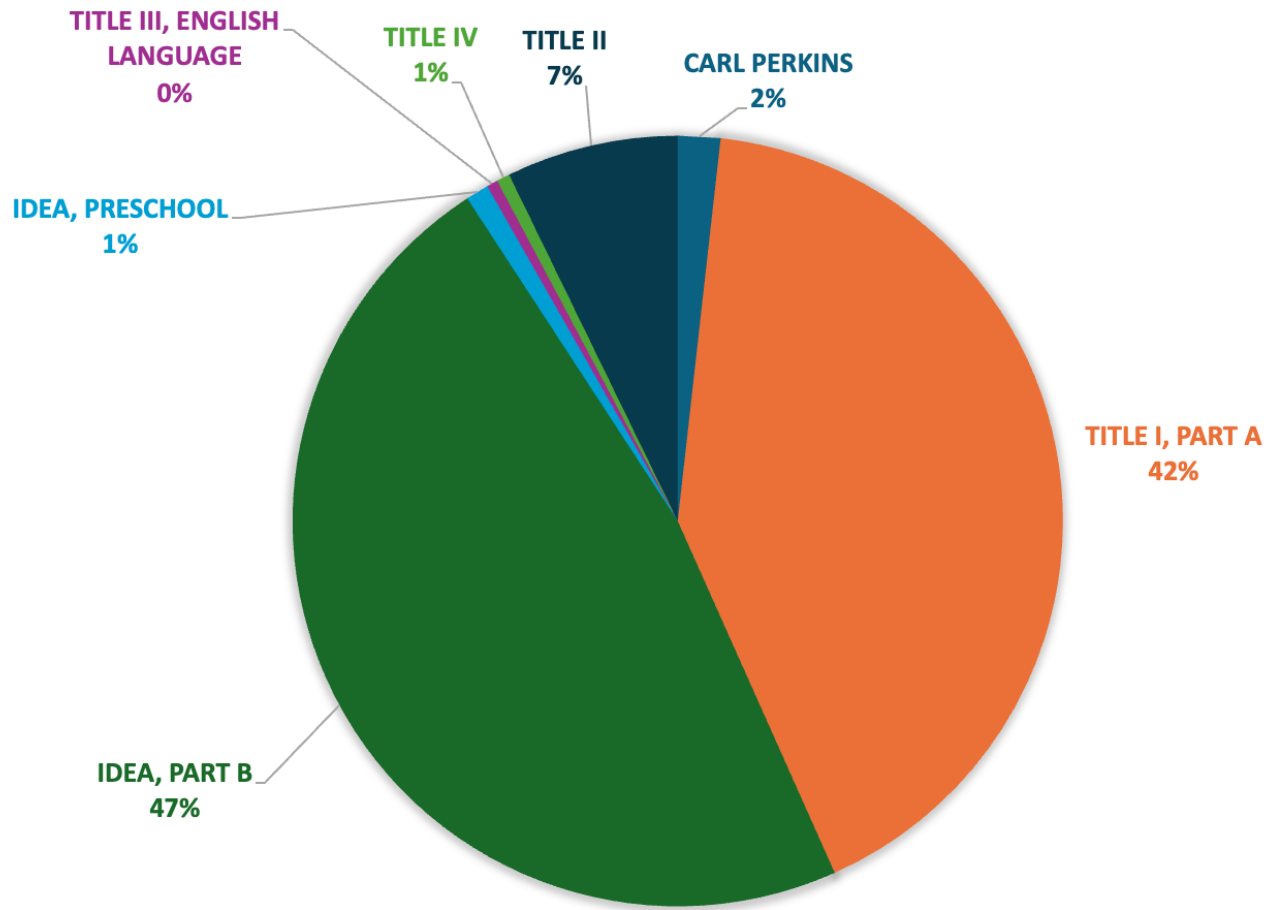
Revenue

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

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FUND 142 - FEDERAL PROJECTS REVENUE



FUNCTION	PROJECT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
47131	0800	CARL PERKINS	35,720	36,777	36,777
47141	0100	TITLE I, PART A	1,124,949	888,864	858,310
47143	0900	IDEA, PART B	1,167,731	980,399	981,104
47145	0910	IDEA, PRESCHOOL	17,342	19,977	20,000
47146	0300	TITLE III, ENGLISH LANGUAGE	7,830	9,773	9,600
47590	0410	TITLE IV	32,906	11,642	11,500
47189	0200	TITLE II	121,116	149,237	149,100
TOTAL FEDERAL PROJECTS REVENUE			2,507,594	2,096,669	2,066,391

FUND 142 - FEDERAL PROJECTS EXPENDITURES

CARL PERKINS 0800

FUNCTION	OBJECT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71300	42900	INSTRUCTIONAL SUPPLIES & MATERIALS	2,074	4,193	2,301
71300	47100	SOFTWARE	15,000	15,000	15,000
71300	49900	OTHER SUPPLIES & MATERIALS	8,223	6,593	10,476
71300	59900	OTHER CHARGES	400	400	-
72130	52400	IN-SERVICE/STAFF DEVELOPMENT	3,662	4,590	2,000
72710	31500	CONTRACTS WITH VEHICLE OWNERS	6,361	6,000	7,000
TOTAL			35,720	36,777	36,777

Overview

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

TITLE I, PART A 0100

FUNCTION	OBJECT	DESCRIPTION	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71100	19500	SUB TEACHERS				3,130	4,000	4,000
71100	20100	SOCIAL SECURITY				186	248	250
71100	21200	EMPLOYER MEDICARE				45	58	60
71100	42900	INSTRUCTIONAL SUPPLIES & MATERIALS				295,711	118,976	100,000
71100	59900	OTHER CHARGES				1,797	4,000	4,000
71100	72200	REG INST EQUIPMENT				227,790	112,467	100,000
72130	59900	OTHER CHARGES				4,761	6,075	6,000
72210	17200	INSTRUCTIONAL COACHES	3	0.0	0.0	267,713		
72210	18900	INSTRUCTIONAL COACHES		3.0	3.0		243,673	244,000
72210	20100	SOCIAL SECURITY				15,361	14,978	15,000
72210	20400	PENSIONS				17,054	21,742	22,000
72210	20600	LIFE INSURANCE				658	979	1,000
72210	20700	MEDICAL INSURANCE				35,753	23,970	24,000
72210	21200	EMPLOYER MEDICARE				3,593	3,503	3,500
72210	39900	OTHER CONTRACTED SERVICES				88,653	254,692	255,000
72210	52400	IN-SERVICE/STAFF DEVELOPMENT				162,745	78,504	78,500
72710	31200	CONTRACTS WITH PRIVATE AGENCIES				-	1,000	1,000
TOTAL			3.0	3.0	3.0	1,124,949	888,864	858,310

Overview

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

-U.S. Department of Education

IDEA, PART B

0900

FUNCTION	OBJECT	DESCRIPTION	FY25	FY26	FY27	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
			FTE	FTE	FTE			
71200	16300	EDUCATIONAL ASSISTANTS	23.0	15.0	19.0	652,675	607,192	607,000
71200	17100	SPEECH PATHOLOGIST	3.0	0.0	0.0	223,792	-	-
71200	20100	SOCIAL SECURITY				51,024	58,798	59,000
71200	20400	PENSIONS				70,198	76,674	77,000
71200	20600	LIFE INSURANCE				2,169	5,600	5,600
71200	20700	MEDICAL INSURANCE				121,096	145,818	146,000
71200	21200	EMPLOYER MEDICARE				11,933	14,021	14,000
71200	31200	CONTRACTS W PRIVATE AGENCIES				-	2,000	2,000
71200	42900	INSTRUCTIONAL SUPPLIES & MATERIALS				4,209	29,645	30,000
71200	49900	OTHER SUPPLIES & MATERIALS				627	3,147	3,000
71200	72500	SPECIAL EDUCATION EQUIPMENT				-	1,000	1,000
72220	49900	OTHER SUPPLIES & MATERIALS				-	500	500
72220	52400	IN-SERVICE/STAFF DEVELOPMENT				1,519	4,500	4,500
72220	59900	OTHER CHARGES				740	1,000	1,000
72220	79000	OTHER EQUIPMENT				-	500	500
72710	31200	CONTRACTS W PRIVATE AGENCIES				-	1	1
72710	42500	GASOLINE				-	1	1
72710	43300	LUBRICANTS				-	1	1
72710	45000	TIRES & TUBES				-	1	1
99100	50400	TRANSFERS OUT-INDIRECT COST				27,749	30,000	30,000
TOTAL			26.0	15.0	19.0	1,167,731	980,399	981,104

Overview

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

IDEA, PRESCHOOL 0910

FUNCTION	OBJECT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71200	31200	CONTRACTS WITH PRIVATE AGENCIES	-	700	700
71200	42900	INSTRUCTIONAL SUPPLIES & MATERIALS	7,925	4,616	4,600
71200	49900	OTHER SUPPLIES & MATERIALS	917	1,500	1,500
71200	72500	SPECIAL EDUCATION EQUIPMENT	-	11,915	12,000
72220	52400	IN-SERVICE/STAFF DEVELOPMENT	8,500	1,246	1,200
TOTAL			17,342	19,977	20,000

Overview

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

TITLE III, ENGLISH LANGUAGE 0300

FUNCTION	OBJECT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71100	39900	OTHER CONTRACTED SERVICES	4,718	6,000	6,000
71100	42900	INSTRUCTIONAL SUPPLIES & MATERIALS	598	2,200	2,000
71100	72200	REGULAR INSTRUCTIONAL EQUIPMENT		265	300
72210	52400	IN-SERVICE/STAFF DEVELOPMENT	2,514	1,308	1,300
TOTAL			7,830	9,773	9,600

Overview

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

-US Department of Education

TITLE IV 0410

FUNCTION	OBJECT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72130	49900	OTHER SUPPLIES & MATERIALS	1,980	4,142	4,000
72130	59900	OTHER CHARGES		1,500	1,500
72210	52400	IN-SERVICE/STAFF DEVELOPMENT	30,926	6,000	6,000
TOTAL			32,906	11,642	11,500

Overview

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

-US Department of Education

TITLE II 0200

FUNCTION	OBJECT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72210	18900	OTHER SALARIES & WAGES	57,300	63,429	63,000
72210	20100	SOCIAL SECURITY	3,559	3,933	4,000
72210	20400	PENSIONS	4,032	5,709	5,700
72210	21200	EMPLOYER MEDICARE	832	920	900
72210	52400	IN-SERVICE/STAFF DEVELOPMENT	45,392	63,748	64,000
72210	59900	OTHER CHARGES	10,000	11,500	11,500
TOTAL			121,116	149,237	149,100

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

FUND 143 - NUTRITION FUND

Revenue

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
43521	LUNCH PYMT CHILD	628,568	750,000	700,000
43522	LUNCH PYMT ADULT	26,847	25,000	25,000
43523	BREAKFAST INCOME	37,134	60,000	40,000
43525	A LA CARTE	460,727	550,000	601,994
44170	MISCELLANEOUS REFUNDS	1,761	2,000	2,000
46520	SCHOOL FOOD SERVICE (State Match)	14,002	15,000	15,000
47111	USDA LUNCH	418,910	500,000	450,000
47112	USDA COMMODITIES	135,493	150,000	150,000
47113	USDA BREAKFAST	51,861	75,000	60,000
47114	USDA OTHER (Storage rebate)	5,000	10,000	6,000
49800	FUND BALANCE		458,395	
TOTAL		1,780,304	2,595,395	2,049,994

Expenditures

73100

FUNCTION	OBJECT	DESCRIPTION	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
73100	10500	SUPERVISOR/DIRECTOR	5.0	5.0	5.0	224,502	274,800	293,500
73100	16500	CAFETERIA PERSONNEL	21.0	25.0	25.0	403,319	482,000	485,500
73100	20100	SOCIAL SECURITY				37,672	46,922	48,298
73100	20400	STATE RETIREMENT				27,417	25,000	30,000
73100	20600	LIFE INSURANCE				916	2,000	2,000
73100	20700	MEDICAL INSURANCE				47,056	46,000	50,000
73100	21200	EMPLOYER MEDICARE				8,810	10,974	11,296
73100	21700	RETIREMENT HYBRID STABILIZATION				1,401	2,000	3,000
73100	33600	MAINT & REPAIR-EQUIPMENT				163	2,500	2,500
73100	35500	TRAVEL				675	1,200	1,200
73100	39900	OTHER CONTRACTED SERVICES				2,304	4,500	3,000
73100	42200	FOOD SUPPLIES				708,644	1,335,000	800,000
73100	43500	OFFICE SUPPLIES				468	1,500	1,200
73100	45100	UNIFORMS				736	1,000	1,500
73100	46900	USDA COMMODITIES				135,493	100,000	150,000
73100	47100	SOFTWARE				7,566	14,000	14,000
73100	49900	OTHER SUPPLIES & MATERIALS				66,573	200,000	100,000
73100	52400	IN-SERVICE/STAFF DEVELOPMENT				8,445	30,000	10,000
73100	59900	OTHER CHARGES				1,548	6,000	3,000
73100	71000	FOOD SERVICE EQUIPMENT				-	10,000	40,000
TOTAL			27.0	26.0	30.0	1,683,710	2,595,395	2,049,994

DISCRETIONARY GRANTS

FUND 141 - INNOVATIVE SCHOOL MODELS 6011

Revenue

FUNCTION	PROJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
46790	6011 INNOVATIVE SCHOOL MODELS	382,909	736,005	403,838

Expenditures

FUNCTION	OBJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71100	72200 REGULAR INSTRUCTION EQUIPMENT	1,963	83,037	83,037
71300	35600 TUITION	7,431	50,000	45,795
71300	39900 OTHER CONTRACTED SERVICES	5,003	44,204	40,050
71300	42900 INSTRUCTIONAL SUPPLIES & MATERIALS	-	120,000	110,687
71300	47100 SOFTWARE	-	5,000	5,000
71300	49900 OTHER SUPPLIES & MATERIALS	30,644	35,000	15,145
71300	73000 VOCATIONAL EQUIPMENT	218,940	280,364	82,306
72130	12300 GUIDANCE PERSONNEL	45,640	31,900	-
72130	20100 SOCIAL SECURITY	2,725	2,105	-
72130	20400 PENSION	3,651	2,600	-
72130	20600 LIFE INSURANCE	126	112	-
72130	20700 MEDICAL INSURANCE	5,350	6,683	-
72130	21200 EMPLOYER MEDICARE	637	724	-
72130	21700 RETIREMENT HYBRID STABILIZATION	457	400	-
72130	52400 IN-SERVICE / STAFF DEVELOPMENT	939	1,561	1,561
72210	52400 IN-SERVICE / STAFF DEVELOPMENT	3,293	14,383	12,500
72230	52400 IN-SERVICE / STAFF DEVELOPMENT	827	6,977	5,000
76100	70700 BUILDING IMPROVEMENTS	55,282	50,955	2,757
TOTAL		382,909	736,005	403,838

DRAFT

Arlington Community Schools 2026-2027 Budget

FUND 145 - STATE SPECIAL EDUCATION PRESCHOOL 6013

Revenue

FUNCTION	PROJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
46515	6013 STATE SPED PRESCHOOL GRANT	196,636	149,452	149,300

Expenditures

FUNCTION	OBJECT DESCRIPTION	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71200	11600 TEACHERS	1	1	1	79,607	77,204	77,000
71200	16300 EDUCATIONAL ASSISTANTS	2	2	2	52,035	36,008	36,000
71200	20100 SOCIAL SECURITY				7,385	7,019	7,000
71200	20400 PENSIONS				8,929	7,361	7,400
71200	20600 LIFE INSURANCE				302	279	300
71200	20700 MEDICAL INSURANCE				24,516	17,382	17,000
71200	21200 EMPLOYER MEDICARE				1,727	1,642	2,000
71200	21700 RETIREMENT HYBRID STABILIZATION				447	335	300
71200	42900 INSTRUCTIONAL SUPPLIES & MATERIALS				14,127	2,223	2,300
72220	52400 IN-SERVICE / STAFF DEVELOPMENT				7,563	-	-
TOTAL		3	3	3	196,636	149,452	149,300

FUND 145 - PUBLIC SCHOOL SECURITY GRANT

6028

Revenue

FUNCTION	PROJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
46980	6028 PUBLIC SCHOOL SECURITY GRANT	0	89,487	90,000

Expenditures

FUNCTION	OBJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72620	39900 OTHER CONTRACTED SERVICES	-	89,487	40,000
72620	79000 OTHER EQUIPMENT	-	-	50,000
TOTAL		-	89,487	90,000

FUND 145 - SUMMER LEARNING CAMP GRANT

6002

Revenue

FUNCTION	PROJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
46590	6002 SUMMER LEARNING CAMP (STATE PORTION)	314,184	300,000	300,000
47590	6002 SUMMER LEARNING CAMP (FEDERAL PORTION)	9,017		
TOTAL		323,201	300,000	300,000

Expenditures

FUNCTION	OBJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71100	11600 TEACHERS	175,835		
71100	16300 EDUCATIONAL ASSISTANTS	9,600		
71100	20100 SOCIAL SECURITY	11,497		
71100	20400 PENSIONS	12,244		
71100	21200 EMPLOYER MEDICARE	2,689		
71100	42900 INSTRUCTIONAL SUPPLIES & MATERIALS	36,135	150,000	150,000
71100	49900 OTHER SUPPLIES & MATERIALS	9,979	150,000	150,000
72120	13100 MEDICAL PERSONNEL	6,489		
72120	20100 SOCIAL SECURITY	402		
72120	20400 PENSIONS	475		
72120	21200 EMPLOYER MEDICARE	94		
72130	12300 GUIDANCE PERSONNEL	15,290		
72130	17000 SCHOOL RESOURCE OFFICERS	6,008		
72130	20100 SOCIAL SECURITY	1,320		
72130	20400 PENSIONS	1,423		
72130	21200 EMPLOYER MEDICARE	309		
72410	10400 PRINCIPALS	10,000		
72410	16200 CLERICAL PERSONNEL	3,200		
72410	20100 SOCIAL SECURITY	818		
72410	20400 PENSIONS	865		
72410	21200 EMPLOYER MEDICARE	191		
73100	10500 SUPERVISOR/DIRECTOR	3,500		
73100	16500 CAFETERIA PERSONNEL	7,500		
73100	20100 SOCIAL SECURITY	682		
73100	20400 PENSIONS	746		
73100	21200 EMPLOYER MEDICARE	160		
73100	42200 FOOD SUPPLIES	5,749		
TOTAL		323,201	300,000	300,000

DRAFT

Arlington Community Schools 2026-2027 Budget

FUND 145 - TN ALL CORPS TUTORING INNOVATION GRANT

6017

Revenue

FUNCTION	PROJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
46590	6017 TN ALL CORPS TUTORING INNOVATION GRANT	-	74,600	74,600

Expenditures

FUNCTION	OBJECT DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71100	18900 OTHER SALARY & WAGES	-	55,900	55,900
71100	20100 SOCIAL SECURITY	-	3,500	3,500
71100	20400 STATE RETIREMENT	-	3,500	3,500
71100	21200 EMPLOYER MEDICARE	-	1,500	1,500
71100	21700 RETIREMENT HYBRID STABILIZATION	-	1,630	1,630
72410	13900 ASSISTANT PRINCIPAL	-	7,200	7,200
72410	20100 SOCIAL SECURITY	-	500	500
72410	20400 STATE RETIREMENT	-	450	450
72410	21200 EMPLOYER MEDICARE	-	120	120
72410	21700 RETIREMENT HYBRID STABILIZATION	-	300	300
TOTAL		-	74,600	74,600

FUND 177 - EDUCATIONAL CAPITAL PROJECTS

Revenue

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
49100	BONDS ISSUED (CIP)	1,413,831	2,000,000	2,000,000
49800	TRANSFERS IN	-	4,700,000	300,000
TOTAL		1,413,831	6,700,000	2,300,000

Expenditures

FUNCTION	OBJECT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
91300	70600	BUILDING CONSTRUCTION	2,174,103	6,700,000	2,300,000
91300	79900	OTHER CAPITAL OUTLAY	-	-	-
TOTAL			2,174,103	6,700,000	2,300,000

FUND 333 - PRIVATE PURPOSE TRUST

OPEB FUND

Revenue

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
44110	INVESTMENT INCOME	307,012	150,000	150,000
44570	CONTRIBUTIONS	479,620	200,000	100,000
45000	UNREALIZED GAIN (LOSS)	203,081	300,000	250,000
TOTAL		989,713	650,000	500,000

Expenditures

FUNCTION	OBJECT	DESCRIPTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72310	29900	OTHER FRINGE BENEFITS	179,620	300,000	300,000
72310	59900	OTHER CHARGES	26,556	25,000	30,000
TOTAL			206,176	325,000	330,000

GENERAL FUND 2026-2027

Arlington Community Schools

ACS Board of Education Approved on xx/xx/2026

Town of Arlington Approved on June xx/xx/2026

DR. ALLISON CLARK
SUPERINTENDENT

SCOTT BENJAMIN
SCHOOL BOARD CHAIR

AMY SAPINSEY
CHIEF FINANCIAL OFFICER

12060 Arlington Trail
Arlington TN 38002





Board of Education

SCOTT BENJAMIN
DR. DALE VIOX
LYLE CONLEY
JONATHAN DUNN
COURTNEY BARNES

CHAIR
VICE-CHAIR
BOARD MEMBER
BOARD MEMBER
BOARD MEMBER

ADMINISTRATION

DR. ALLISON CLARK
AMY SAPINSLEY
VALERIE SPEAKMAN
TODD GOFORTH
ROCHELLE DOUGLAS
LISA WALKER
SHAWN PHANEUF
TYLER HILL

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

ARLINGTON COMMUNITY SCHOOLS PROFILE

Situated in Arlington, Tennessee, Arlington Community Schools is home to four campuses, including Arlington Elementary, Donelson Elementary, Arlington Middle and Arlington High. As the public school district of choice for more than 4,200 PreK through 12th grade students, ACS has become an academic destination for many families thanks to our dedicated staff, strong academic record, modern facilities, technology-forward vision and vast extracurricular offerings beyond the classroom.

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

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

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

BUDGET HIGHLIGHTS

Fund

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

Enrollment

Enrollment projections are based on spring enrollment data for in-district and out-of-district students, historical enrollment trends, and projected construction of new homes. The projected enrollment for the 2026-2027 school year is 4,205 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 2026-2027 budget.

Improve Student Achievement

- iPad Refresh K, 1st, 5th, and 9th Grades
- \$300,000 in Legacy Grants
- Paid Student Internship Program Continuation
- Football Field House Completed - Arlington High
- Continued investment for All Fine Arts Programs at All Schools, including Music, Art, Band, Orchestra, Vocal, Theatre and Visual Arts

Maximize Employee Capacity

- Step Raise for all employees
- \$1,500 COLA Stipend for all employees
- \$500 Stipend for Employees at Highest Step
- Additional Personal Day for Employees at Highest Step
- TLC Day for Full Time Employees
- Longevity Bonus for Eligible Employees
- Quarterly Employee Celebrations
- Powerschool Predictive Assessment to plan for future growth in the district

Improve Organizational Efficiency & Effectiveness

- Capital Projects:
 - HVAC partial Replacement - Arlington High (multi year)
 - Roof Replacement - Arlington High (multi year)
 - Roof Replacement - Donelson Elementary (multi year)
 - Mechanical Automated Control System Upgrade, AHS, AMS and Central Office
 - School wide Intercom Update - Arlington High
 - Fire alarm update - Arlington High
 - Interior painting - Arlington High
- Safety
 - Centegix, crisis alert system software - All Schools
 - Uninterrupted Power Supply Upgrade (UPS) for all Schools
 - Additional cameras installed - Arlington Middle
 - New fencing - Donelson Elementary
 - New Operations Truck
- Retirement
 - TCRS Employer Rate for Legacy Teachers increased by .58% to 6.35%
 - Other Post-Employment Benefits (OPEB) Contribution to Tennessee School Board Association (TSBA) Trust

Engage Community Support

- Family Engagement Events
 - Track or Treat Movie Night
 - Mental Health Fair
- PEP Talks Podcast
- ACS Connect Newsletter
- LEAD Arlington Program
- Active Member of Arlington Chamber of Commerce
- Arlington 5K Participant

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BUDGET TIMELINE

Planning & Preparation Calendar

December 1, 2025	DRAFT BUDGET CALENDAR PRESENTED TO SUPERINTENDENT
December 16, 2025	DRAFT BUDGET CALENDAR PRESENTED AT REGULAR BOARD MEETING
January 12, 2026	BUDGET INFORMATION PACKETS, GUIDELINES, AND ENROLLMENT PROJECTIONS PROVIDED TO EXECUTIVE STAFF
January 29, 2026	REQUESTED ESSENTIAL SCHOOL NEEDS PACKET PROVIDED TO PRINCIPALS
February 9, 2026	BUDGET REQUESTS DUE FROM EXECUTIVE STAFF
February 13, 2026	ESSENTIAL SCHOOL NEEDS REQUESTS DUE FROM PRINCIPALS
March 9 - 13, 2026	PRELIMINARY BUDGET MEETINGS WITH EXECUTIVE STAFF
April 13, 2026	PROPOSED BUDGET PROVIDED TO BOARD MEMBERS
April 27-29, 2026	MEETING WITH BOARD MEMBERS TO DISCUSS PROPOSED BUDGET
May 4, 2026	PROPOSED BUDGET AVAILABLE ONLINE FOR INSPECTION BY INTERESTED CITIZENS
May 6, 2026	SUPERINTENDENT BUDGET HIGHLIGHTS PRESENTATION TO EMPLOYEES
May 12, 2026	SCHOOL BOARD BUDGET WORK SESSION (IF NEEDED)
May 18, 2026	SCHOOL BOARD MEETING FOR APPROVAL OF BUDGET
May 20, 2026	PROPOSED BUDGET DELIVERED TO BOARD OF MAYOR AND ALDERMAN
June 1, 2026	BOARD OF MAYOR AND ALDERMAN APPROVAL OF BUDGET
August 1, 2026	SUBMIT BUDGET TO STATE OF TENNESSEE COMMISSIONER OF EDUCATION

GENERAL FUND REVENUE

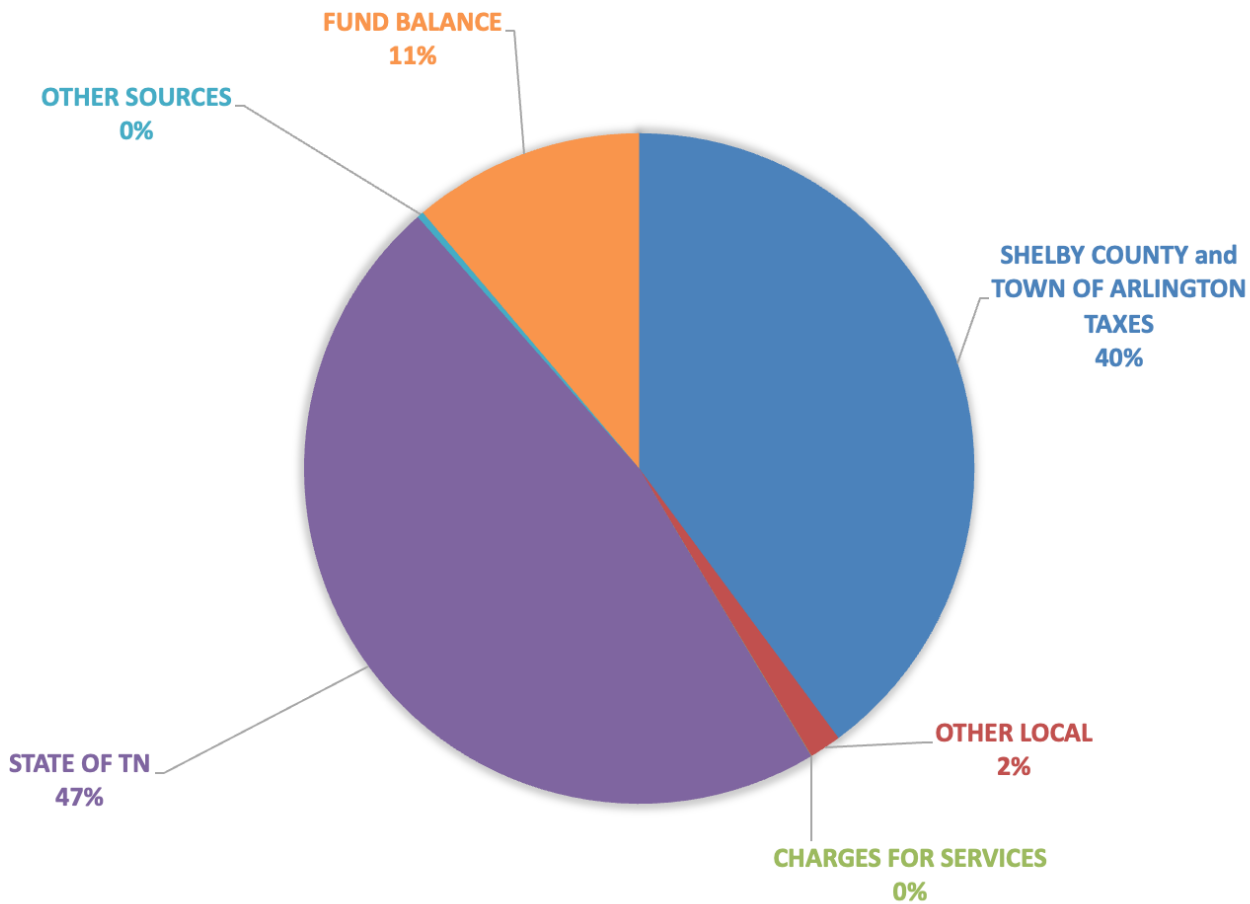
The three major sources of revenue for Arlington Community Schools are the State of Tennessee, the Shelby County Government, and the Town of Arlington.

State of Tennessee funds consists primarily of the Tennessee Investment in Student Achievement (TISA) funds projected to be slightly lower as compared to the funding from the 2025-2026 school year due to Lakeland Preparatory School. This preliminary estimate is provided by the Tennessee Department of Education based on the average daily membership (ADM) of students and other unique factors.

Shelby County Government funds come from two primary sources: property tax and sales tax. Educational revenues are shared between Memphis-Shelby County Schools and municipal school districts located within Shelby County, Tennessee based on the Weighted Full Time Equivalent Average Daily Attendance (WFTEADA) formula developed by the Tennessee Department of Education. The WFTEADA percentage varies each year for each of the school districts. The district's WFTEADA for the 2025-2026 school year was 3.19%.

Town of Arlington provides 15 cents per \$100 of assessed property tax value to the school district for the local share of Education Funding designated for municipal schools in accordance with federal and state statutes and regulations. The amount projected from the Town of Arlington for 2026-2027 school year is projected to be \$1,290,000.

GENERAL FUND REVENUE



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

Subcategories:

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

GENERAL FUND REVENUE SUMMARY

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
40000	COUNTY TAXES	22,678,274	24,821,514	25,043,514
43000	CHARGES FOR SERVICES	15,990	10,200	10,200
44000	OTHER LOCAL	1,392,707	168,000	958,196
46000	STATE OF TENNESSEE	30,249,402	29,727,353	29,323,500
47000	FEDERAL GOVERNMENT	45,634	50,000	50,000
49000	OTHER SOURCES	156,492	184,700	150,000
39000	FUND BALANCE	2,170,862	18,327,952	6,736,156
REVENUE GRAND TOTAL		56,709,361	73,289,719	62,271,566

COUNTY TAXES REVENUE

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
40110	CURRENT PROPERTY TAX	12,163,973	13,010,014	13,010,014
40120	TRUSTEE'S COLLECTION - PRIOR YEARS	205,077	200,000	200,000
40130	CLERK & MASTER/CIRCUIT COURT - PRIOR YEARS	108,860	100,000	100,000
40140	INTEREST & PENALTY	-	-	-
40162	PAYMENTS IN LIEU OF TAXES - LOCAL UTILITY	90,205	75,000	75,000
40163	PAYMENTS IN LIEU OF TAXES - OTHER	112,927	130,000	130,000
40210	LOCAL OPTION SALES TAXES	7,771,131	8,500,000	8,707,000
40240	WHEEL TAX	1,041,368	1,500,000	1,500,000
40270	BUSINESS TAX	1,305	1,500	1,500
40275	MIXED DRINK TAX	35,812	30,000	30,000
40610	CURRENT PROPERTY TAX (Town of Arlington. Lakeland FY25&26)	1,147,616	1,275,000	1,290,000
COUNTY TAX REVENUE TOTAL		22,678,274	24,821,514	25,043,514

CHARGES FOR SERVICES

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
43513	TUITION - SUMMER SCHOOL	5,620	10,000	-
43517	TUITION - OTHER	10,160	-	10,000
43990	OTHER CHARGES FOR SERVICES	210	200	200
CHARGES FOR SERVICES TOTAL		15,990	10,200	10,200

OTHER LOCAL REVENUE

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
44120	LEASE/RENTALS	46,095	50,000	50,000
44170	MISC REFUNDS AND BANK INTEREST	1,080,928	10,000	800,000
44990	OTHER LOCAL REVENUE	150,437	108,000	108,196
OTHER LOCAL REVENUE TOTAL		1,277,460	168,000	958,196

STATE OF TENNESSEE REVENUE

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
46510	TISA	29,104,492	28,500,000	29,211,000
46513	TISA ON BEHALF PAYMENTS	142,650	150,000	72,500
46590	OTHER STATE EDUCATION FUNDS	815,324	1,017,353	-
46610	CAREER LADDER PROGRAM	34,203	60,000	40,000
STATE OF TN REVENUE TOTAL		30,096,669	29,727,353	29,323,500

FEDERAL GOVERNMENT REVENUE

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
47590	OTHER FEDERAL THRU STATE	45,634	50,000	50,000

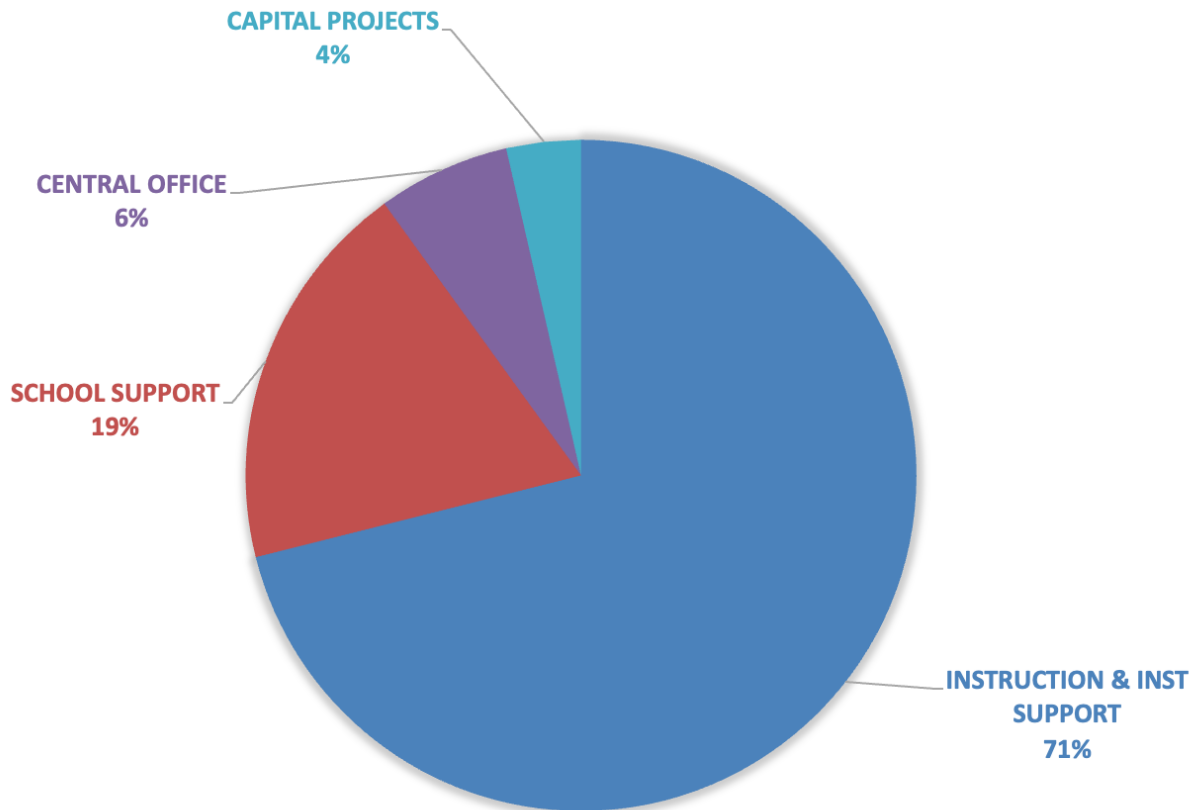
OTHER SOURCES OF REVENUE

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
49700	INSURANCE RECOVERY	128,744	159,700	125,000
49800	OPERATING TRANSFERS / INDIRECT COST	27,748	25,000	25,000
OTHER SOURCES OF REVENUE TOTAL		156,492	184,700	150,000

FUND BALANCE

ACCOUNT	FUNCTION	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
39000	FUND BALANCE	2,170,862	18,327,952	6,736,156

GENERAL FUND EXPENDITURE



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

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

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

Other expenditures consist of Regular Capital Outlay projects.

GENERAL FUND EXPENDITURES SUMMARY

ACCT - DESCRIPTION	FY24 FTE	FY25 FTE	FY26 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72310 - Board of Education	5.30	5.30	5.30	1,299,128	1,611,697	1,437,796
72320 - Director of Schools	5.70	7.20	7.20	1,171,934	1,207,779	1,191,645
72410 - Office of Principal	36.00	38.00	38.00	3,179,549	3,496,759	3,532,072
71100 - Regular Education Instruction	265.00	252.00	242.00	26,452,705	29,333,628	28,152,454
71150 - Alternative Education	4.80	4.80	4.80	342,562	428,557	449,804
72215 - Alternative Education Support	-	-	-	-	1,075	1,075
72410 - Alternative Education Ofc of Principal	-	-	-	12,880	22,684	20,520
71200 - Special Education	46.30	57.00	53.00	3,087,209	4,424,025	4,393,858
71300 - Career & Technical Education	12.00	12.00	12.00	1,291,616	1,550,253	1,426,205
71400 - Student Body Educational Program	-	-	-	396,158	500,000	300,000
72130 - Guidance	11.00	11.50	12.00	1,221,722	1,441,333	1,486,448
72210 - Regular Education Support	23.34	25.84	17.84	2,511,887	3,383,346	2,616,808
72220 - Special Education Support	7.83	7.33	7.33	1,075,466	1,273,773	1,285,588
72710 - Special Education Transportation				263,705	435,400	435,400
72230 - Career & Technical Ed Support	0.83	0.83	0.83	129,533	177,514	163,585
72130 - Accountability / Student Support	3.50	3.50	3.50	658,600	756,697	743,239
72510 - Fiscal Services	5.00	5.00	5.00	729,845	806,691	746,200
72520 - Human Resources	4.25	5.50	4.50	616,363	734,980	604,242
72110 - Student Services/Attendance	9.25	9.00	9.00	611,190	783,414	750,115
72130 - Student Services/Attendance Support				171,044	190,669	189,899
72120 - Health Services	5.00	6.50	7.50	473,249	565,082	606,891
72120 - Coordinated School Health	0.50	0.50	0.50	82,017	99,608	101,891
72610 - Operation of Plant	5.00	5.00	5.00	3,213,390	4,293,798	4,092,375
72620 - Maintenance of Plant	6.00	5.00	5.00	970,272	1,300,439	1,697,480
72810 - Safety	2.00	3.00	3.00	418,431	521,092	316,513
72250 - Technology	4.00	4.00	4.00	1,064,536	1,179,094	1,032,956
72110 - Planning/Attendance	-	-	-	19,264	35,000	25,000
72710 - Transportation	-	-	-	1,464,618	2,452,000	1,903,510
76100 - Regular Capital Outlay	-	-	-	2,034,229	3,511,100	2,268,000
99100 - Transfers Out	-	-	-	333,333	5,033,333	300,000
EXPENSES GRAND TOTAL	462.60	468.80	447.30	55,296,435	71,550,818	62,271,566

BOARD OF EDUCATION

72310

FUNCTION -							
OBJECT	DESCRIPTION	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72130 - 11800	SECRETARY TO THE BOARD	0.30	0.30	0.30	23,193	24,375	25,200
72130 - 19100	BOARD & COMMITTEE MBRS	5.00	5.00	5.00	33,123	33,125	33,125
72130 - 18900	OTHER SALARY & WAGES				63,000	63,000	63,000
72130 - 20100	SOCIAL SECURITY				7,397	7,471	7,522
72130 - 20400	STATE RETIREMENT				1,716	1,804	1,865
72130 - 20600	LIFE INSURANCE				947	1,725	1,725
72130 - 20700	MEDICAL INSURANCE				507,251	395,000	366,000
72130 - 21200	EMPLOYER MEDICARE				1,317	1,747	1,759
72130 - 30500	AUDIT SERVICES				87,050	100,000	110,000
72130 - 32000	DUES & MEMBERSHIPS				12,918	17,000	16,000
72130 - 35500	TRAVEL				-	250	100
72130 - 39900	OTHER CONTRACTED SERVICES				3,000	25,000	25,000
72130 - 49900	OTHER SUPPLIES & MATERIALS				-	1,000	500
72130 - 50500	JUDGMENTS				5,480	180,000	100,000
72130 - 50600	LIABILITY INSURANCE				95,048	120,000	110,000
72130 - 51000	TRUSTEE COMMISSION				325,158	400,000	375,000
72130 - 51300	WORKMEN'S COMPENSATION INSURANCE				74,421	100,000	95,000
72130 - 52400	IN-SERVICE/STAFF DEVELOPMENT				51,175	127,200	95,000
72130 - 59900	OTHER CHARGES				6,114	8,000	8,000
72130 - 70100	ADMINISTRATION EQUIPMENT				821	5,000	3,000
TOTAL		5.30	5.30	5.30	1,299,128	1,611,697	1,437,796

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

DIRECTOR OF SCHOOLS

72320

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72320 - 10100	COUNTY OFFICIAL/ADMIN OFFICER	1.00	1.00	1.00	241,810	230,300	236,800
72320 - 11700	CAREER LADDER				-	-	-
72320 - 16100	SECRETARY(S)	1.70	1.70	1.70	128,425	133,475	137,850
72320 - 18900	OTHER SALARY & WAGES	3.00	4.50	4.50	508,488	455,100	464,500
72320 - 20100	SOCIAL SECURITY				49,808	50,770	52,027
72320 - 20400	STATE RETIREMENT				54,384	66,260	65,000
72320 - 20600	LIFE INSURANCE				3,144	4,000	4,200
72320 - 20700	MEDICAL INSURANCE				60,382	75,000	72,000
72320 - 20800	DENTAL INSURANCE				92	-	-
72320 - 21200	EMPLOYER MEDICARE				12,579	11,874	12,168
72320 - 21700	RETIREMENT HYBRID STABILIZATION				2,733	5,000	5,200
72320 - 29900	OTHER FRINGE BENEFITS				603	2,000	1,000
72320 - 32000	DUES & MEMBERSHIPS				2,847	7,000	6,000
72320 - 34800	POSTAL CHARGES				91	400	400
72320 - 35500	TRAVEL				38	1,800	1,700
72320 - 39900	OTHER CONTRACTED SERVICES				16,761	36,000	30,500
72320 - 43500	OFFICE SUPPLIES				6,286	10,000	9,000
72320 - 52400	IN-SERVICE/STAFF DEVELOPMENT				24,950	45,000	40,000
72320 - 59900	OTHER CHARGES				27,904	41,800	36,300
72320 - 70100	ADMINISTRATION EQUIPMENT				30,608	32,000	17,000
TOTAL		5.70	7.20	7.20	1,171,934	1,207,779	1,191,645

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

OFFICE OF PRINCIPAL

72410

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72410 - 10400	PRINCIPAL(S)	5.00	5.00	5.00	635,944	661,000	670,500
72410 - 11700	CAREER LADDER				2,000	2,000	2,000
72410 - 13900	ASSISTANT PRINCIPAL(S)	10.00	12.00	12.00	1,161,711	1,300,000	1,313,000
72410 - 16100	SECRETARY(S)	5.00	5.00	5.00	204,587	220,000	229,500
72410 - 16200	CLERICAL PERSONNEL	16.00	16.00	16.00	585,662	623,000	633,000
72410 - 20100	SOCIAL SECURITY				154,870	173,972	176,576
72410 - 20400	STATE RETIREMENT				182,283	190,000	200,000
72410 - 20600	LIFE INSURANCE				7,205	8,500	9,000
72410 - 20700	MEDICAL INSURANCE				173,714	215,000	200,000
72410 - 21200	EMPLOYER MEDICARE				36,220	40,687	41,296
72410 - 21700	RETIREMENT HYBRID STABILIZATION				5,867	8,500	9,000
72410 - 35500	TRAVEL				-	600	200
72410 - 47100	SOFTWARE				3,300	9,500	4,000
72410 - 52400	IN-SERVICE/STAFF DEVELOPMENT				6,186	24,000	24,000
72410 - 59900	OTHER CHARGES				20,000	20,000	20,000
TOTAL		36.00	38.00	38.00	3,179,549	3,496,759	3,532,072

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

FUNCTION -							
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71100 - 11600	TEACHERS	251.00	238.00	228.00	18,024,349	19,127,500	18,820,400
71100 - 11700	CAREER LADDER				20,500	25,000	18,000
71100 - 16300	EDUCATIONAL ASSISTANTS	14.00	14.00	14.00	356,693	405,000	435,000
71100 - 18800	BONUS PAYMENTS				-	1,000,000	9,000
71100 - 18900	OTHER SALARY & WAGES				581,665	600,000	650,000
71100 - 19500	CERTIFIED SUBSTITUTE TEACHERS				392,378	550,000	550,000
71100 - 20100	SOCIAL SECURITY				1,131,913	1,345,865	1,269,909
71100 - 20400	STATE RETIREMENT				1,166,657	1,486,868	1,499,996
71100 - 20600	LIFE INSURANCE				49,061	61,000	61,000
71100 - 20700	MEDICAL INSURANCE				1,998,995	2,500,000	2,200,000
71100 - 21200	EMPLOYER MEDICARE				267,079	314,759	296,995
71100 - 21700	RETIREMENT HYBRID STABILIZATION				55,541	70,000	75,000
71100 - 33600	MAINT & REPAIR-EQUIPMENT				92,110	136,500	100,500
71100 - 39900	OTHER CONTRACTED SERVICES				-	15,000	15,000
71100 - 42900	INSTRUCTIONAL SUPPLIES & MATERIALS				362,856	354,200	356,700
71100 - 43000	TEXTBOOKS-ELECTRONIC				604,671	352,000	436,500
71100 - 44900	TEXTBOOKS-BOUND				10,997	50,000	70,000
71100 - 47100	SOFTWARE				309,013	527,000	459,000
71100 - 49900	OTHER SUPPLIES & MATERIALS				6,632	14,000	14,000
71100 - 53500	FEE WAIVERS				10,000	10,000	10,000
71100 - 59500	TISA ON BEHALF PMTS, ACT				102,530	102,433	32,450
71100 - 59900	OTHER CHARGES				20,979	82,500	75,000
71100 - 72200	REG INST EQUIPMENT				888,083	204,000	698,000
TOTAL		265.00	252.00	242.00	26,452,705	29,333,628	28,152,454

Overview: This budget includes salaries and benefits for regular teachers, ESL, APEX, STEM, JROTC, Music, Art and PE teachers, educational assistants, coaching stipends, and regular education supplies and materials.

Alternative Education Instruction

71150, 72215, 72410

FUNCTION -							
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71150 - 11600	TEACHERS	3.00	3.00	3.00	227,995	265,000	277,500
71150 - 11700	CAREER LADDER				-	-	-
71150 - 12800	HOMEBOUND TEACHER	0.80	0.80	0.80	18,810	13,500	30,000
72410 - 13900	ASSISTANT PRINCIPAL(S)				11,297	20,000	18,000
71150 - 16300	EDUCATIONAL ASSISTANTS	1.00	1.00	1.00	24,046	32,000	34,000
71150 - 18800	BONUS PAYMENTS				-	6,000	-
71150 - 19500	CERTIFIED SUBSTITUTE TEACHERS				4,470	3,000	3,000
71150 - 20100	SOCIAL SECURITY				15,763	20,150	21,359
72410 - 20100	SOCIAL SECURITY				700	1,240	1,116
71150 - 20400	STATE RETIREMENT				16,403	25,466	22,994
72410 - 20400	STATE RETIREMENT				719	1,154	1,143
71150 - 20600	LIFE INSURANCE				558	1,500	1,200
71150 - 20700	MEDICAL INSURANCE				29,347	52,500	50,000
71150 - 21200	EMPLOYER MEDICARE				3,687	4,712	4,995
72410 - 21200	EMPLOYER MEDICARE				164	290	261
71150 - 21700	RETIREMENT HYBRID STABILIZATION				881	2,000	2,000
72215 - 35500	TRAVEL				-	75	75
71150 - 42900	INSTRUCTIONAL SUPPLIES & MATERIALS				600	1,225	1,250
71150 - 44900	TEXTBOOKS				-	300	300
71150 - 49900	OTHER SUPPLIES & MATERIALS				-	500	500
72215 - 52400	IN-SERVICE/STAFF DEVELOPMENT				-	1,000	1,000
71150 - 59900	OTHER CHARGES				-	400	400
71150 - 79000	OTHER EQUIPMENT				-	300	300
TOTAL		4.80	4.80	4.80	355,442	452,316	471,399

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

Special Education Instruction 71200

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71200 - 11600	TEACHERS	27.00	26.00	25.00	1,638,091	1,850,000	1,941,000
71200 - 11700	CAREER LADDER				2,000	2,000	2,000
71200 - 12800	HOMEBOUND TEACHERS	0.80	0.50	0.50	22,065	30,000	30,000
71200 - 16300	EDUCATIONAL ASSISTANTS	15.00	24.00	21.00	397,190	806,000	751,500
71200 - 17100	SPEECH PATHOLOGIST	3.50	6.50	6.50	285,419	597,000	550,500
71200 - 18800	BONUS PAYMENTS				-	48,000	-
71200 - 19500	CERTIFIED SUBSTITUTE TEACHERS				87,373	75,000	80,000
71200 - 20100	SOCIAL SECURITY				144,860	211,296	208,010
71200 - 20400	STATE RETIREMENT				166,251	241,367	229,997
71200 - 20600	LIFE INSURANCE				6,150	10,076	10,000
71200 - 20700	MEDICAL INSURANCE				198,876	308,429	340,000
71200 - 21200	EMPLOYER MEDICARE				33,878	49,417	48,648
71200 - 21700	RETIREMENT HYBRID STABILIZATION				11,586	16,251	22,000
71200 - 31100	CONTRACTS W OTR SCHOOL SYSTEMS				-	40,000	40,000
71200 - 31200	CONTRACTS W PRIVATE AGENCIES				-	39,200	30,000
71200 - 33600	MAINT & REPAIR-EQUIPMENT				477	3,000	3,000
71200 - 42900	INSTRUCTIONAL SUPPLIES & MATERIALS				43,903	45,800	46,200
71200 - 59500	TISA ON BEHALF PMT, INDIV ED				40,120	31,187	41,000
71200 - 72500	SPECIAL EDUCATION EQUIPMENT				8,968	20,000	20,000
TOTAL		46.30	57.00	53.00	3,087,209	4,424,025	4,393,858

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

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71300 - 11600	TEACHERS	12.00	12.00	12.00	865,555	1,000,000	936,500
71300 - 18900	OTHER				-	26,000	-
71300 - 19500	CERTIFIED SUBSTITUTE TEACHERS				22,184	25,000	25,000
71300 - 20100	SOCIAL SECURITY				51,974	65,162	59,613
71300 - 20400	STATE RETIREMENT				61,720	72,000	59,997
71300 - 20600	LIFE INSURANCE				2,359	3,500	3,500
71300 - 20700	MEDICAL INSURANCE				102,485	127,000	117,000
71300 - 21200	EMPLOYER MEDICARE				12,155	15,239	13,942
71300 - 21700	RETIREMENT HYBRID STABILIZATION				4,207	5,500	5,000
71300 - 42900	INSTRUCTIONAL SUPPLIES & MATERIALS				86,808	115,850	105,650
71300 - 44900	TEXTBOOKS				16,463	25,000	20,000
71300 - 47100	SOFTWARE				-	-	-
71300 - 49900	OTHER SUPPLIES & MATERIALS				28,589	30,000	40,000
71300 - 59900	OTHER CHARGES				19,898	25,000	25,000
71300 - 73000	VOCATIONAL EQUIPMENT				17,217	15,000	15,000
TOTAL		12.00	12.00	12.00	1,291,616	1,550,253	1,426,205

Overview: This budget includes salaries and benefits for career and technical teachers. Supplies and materials for business and office management, health sciences, welding, entrepreneurship, STEM, cybersecurity, JROTC, machining, criminal justice, coding, BioStem and mechatronics.

Student Body Education Program 71400

FUNCTION - OBJECT	ACCOUNT NAME	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
71400 - 49900	OTHER SUPPLIES & MATERIALS	97,724	125,000	75,000
71400 - 59900	OTHER CHARGES	245,145	250,000	150,000
71400 - 79000	OTHER EQUIPMENT	53,290	125,000	75,000
TOTAL		396,158	500,000	300,000

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

Guidance 72130

FUNCTION -							
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72130 - 11700	CAREER LADDER				2,000	2,000	2,000
72130 - 12300	GUIDANCE PERSONNEL	11.00	11.50	12.00	941,456	1,000,000	1,121,500
72130 - 18800	BONUS PAYMENTS				-	24,000	-
72130 - 20100	SOCIAL SECURITY				55,786	63,612	69,657
72130 - 20400	STATE RETIREMENT				65,945	76,844	72,000
72130 - 20600	LIFE INSURANCE				2,622	4,000	4,000
72130 - 20700	MEDICAL INSURANCE				94,424	125,000	110,000
72130 - 21200	EMPLOYER MEDICARE				13,046	14,877	16,291
72130 - 21700	RETIREMENT HYBRID STABILIZATION				3,781	5,000	5,000
72130 - 47100	SOFTWARE				26,991	75,000	50,000
72130 - 49900	OTHER SUPPLIES				1,639	5,000	5,000
72130 - 52400	IN-SERVICE/STAFF DEVELOPMENT				12,033	25,000	15,000
72130 - 59900	OTHER CHARGES				1,999	20,000	15,000
72130 - 79000	OTHER EQUIPMENT				-	1,000	1,000
TOTAL		11.00	11.50	12.00	1,221,722	1,441,333	1,486,448

Overview: This budget includes salaries and benefits for guidance counselors.

Regular Education Support 72210

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72210 - 10500	SUPERVISOR/DIRECTOR	4.00	4.50	4.50	561,363	580,000	589,250
72210 - 11700	CAREER LADDER				1,500	1,500	1,000
72210 - 12900	LIBRARIAN(S)	5.00	5.00	5.00	402,630	430,000	434,500
72210 - 13800	INSTRU COMPUTER PERSONNEL	4.00	4.00	4.00	349,002	375,000	381,500
72210 - 16200	CLERICAL PERSONNEL	0.34	0.34	0.34	23,140	25,000	25,510
72210 - 17200	INSTRUCTIONAL COACHES	3.00	6.00	3.00	268,240	625,000	270,500
72210 - 18800	BONUS PAYMENTS				-	30,000	-
72210 - 18900	OTHER SALARY & WAGES	7.00	6.00	1.00	206,545	220,000	91,500
72210 - 19600	IN-SERVICE TRAINING				20,673	50,000	50,000
72210 - 20100	SOCIAL SECURITY				108,441	144,863	114,313
72210 - 20400	STATE RETIREMENT				118,345	152,304	150,000
72210 - 20600	LIFE INSURANCE				4,826	7,000	7,000
72210 - 20700	MEDICAL INSURANCE				166,984	260,000	185,000
72210 - 21200	EMPLOYER MEDICARE				25,361	33,879	26,735
72210 - 21700	RETIREMENT HYBRID STABILIZATION				2,120	3,000	3,200
72210 - 30800	CONSULTANTS				-	35,000	20,000
72210 - 35500	TRAVEL				-	200	200
72210 - 39900	OTHER CONTRACTED SERVICES				-	25,000	10,000
72210 - 43200	LIBRARY BOOKS/MEDIA				25,292	25,000	26,000
72210 - 47100	SOFTWARE				26,907	28,100	17,600
72210 - 49900	OTHER SUPPLIES & MATERIALS				4,958	10,000	10,000
72210 - 52400	IN-SERVICE/STAFF DEVELOPMENT				142,442	239,000	124,000
72210 - 59900	OTHER CHARGES				45,899	58,000	53,000
72210 - 79000	OTHER EQUIPMENT				7,220	25,500	26,000
TOTAL		23.34	25.84	17.84	2,511,887	3,383,346	2,616,808

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, 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, 72710

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72220 - 10500	SUPERVISOR/DIRECTOR	1.00	1.00	1.00	115,942	120,000	126,500
72220 - 11700	CAREER LADDER				1,000	1,000	2,000
72220 - 12400	PSYCHOLOGICAL PERSONNEL	2.00	2.00	2.00	205,876	217,000	219,000
72220 - 13100	MEDICAL PERSONNEL	2.00	2.00	2.00	83,896	90,000	91,250
72220 - 16100	SECRETARY(S)	0.33	0.33	0.33	22,459	24,000	25,510
72220 - 18900	OTHER SALARY & WAGES	2.50	2.00	2.00	186,728	195,000	199,500
72220 - 20100	SOCIAL SECURITY				36,873	40,610	41,153
72220 - 20400	STATE RETIREMENT				42,476	50,615	51,000
72220 - 20600	LIFE INSURANCE				1,689	3,000	3,000
72220 - 20700	MEDICAL INSURANCE				45,915	60,000	55,000
72220 - 21200	EMPLOYER MEDICARE				8,624	9,498	9,625
72220 - 21700	RETIREMENT HYBRID STABILIZATION				2,003	3,000	3,000
72220 - 30800	CONSULTANTS				-	-	10,000
72220 - 31200	CONTRACTS W/ PRIVATE AGENCES				288,386	385,550	385,550
72220 - 35500	TRAVEL				331	500	500
72220 - 49900	OTHER SUPPLIES & MATERIALS				12,651	24,000	24,000
72220 - 52400	IN-SERVICE/STAFF DEVELOPMENT				16,729	20,000	20,000
72220 - 59900	OTHER CHARGES				3,514	10,000	7,000
72220 - 79000	OTHER EQUIPMENT				373	12,000	12,000
72710 - 31200	CONTRACTS W/ PRIVATE AGENCES				248,957	400,400	400,400
72710 - 41200	DIESEL FUEL				14,748	35,000	35,000
TOTAL		7.83	7.33	7.33	1,339,171	1,709,173	1,720,988

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

FUNCTION -							
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72230 - 10500	SUPERVISOR/DIRECTOR	0.50	0.50	0.50	56,834	60,000	61,750
72230 - 11700	CAREER LADDER				500	500	-
72230 - 16100	SECRETARY(S)	0.33	0.33	0.33	22,459	24,000	25,510
72230 - 20100	SOCIAL SECURITY				4,616	5,239	5,410
72230 - 20400	STATE RETIREMENT				5,520	6,000	6,000
72230 - 20600	LIFE INSURANCE				218	350	350
72230 - 20700	MEDICAL INSURANCE				8,691	12,000	10,000
72230 - 21200	EMPLOYER MEDICARE				1,080	1,225	1,265
72230 - 21700	RETIREMENT HYBRID STABILIZATION				148	200	300
72230 - 35500	TRAVEL				18,375	25,000	20,000
72230 - 49900	OTHER SUPPLIES & MATERIALS				72	1,000	1,000
72230 - 52400	IN-SERVICE/STAFF DEVELOPMENT				10,547	35,000	25,000
72230 - 59900	OTHER CHARGES				472	7,000	7,000
TOTAL		0.83	0.83	0.83	129,533	177,514	163,585

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

FUNCTION -							
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72130 - 16200	CLERICAL PERSONNEL	0.50	0.50	0.50	34,059	36,000	37,750
72130 - 18900	OTHER SALARY & WAGES	3.00	3.00	3.00	434,541	445,000	451,000
72130 - 20100	SOCIAL SECURITY				28,590	29,822	30,303
72130 - 20400	STATE RETIREMENT				30,897	30,000	33,000
72130 - 20600	LIFE INSURANCE				1,178	2,000	2,000
72130 - 20700	MEDICAL INSURANCE				19,235	25,000	22,000
72130 - 21200	EMPLOYER MEDICARE				6,686	6,975	7,087
72130 - 21700	RETIREMENT HYBRID STABILIZATION				345	400	600
72130 - 32200	EVALUATION & TESTING				1,970	50,000	25,000
72130 - 35500	TRAVEL				351	2,500	1,500
72130 - 39900	OTHER CONTRACTED SERVICES				-	55,000	55,000
72130 - 47100	SOFTWARE				-	12,000	5,000
72130 - 49900	OTHER SUPPLIES & MATERIALS				7,988	7,000	4,000
72130 - 52400	IN-SERVICE/STAFF DEVELOPMENT				72,945	40,000	60,000
72130 - 59900	OTHER CHARGES				15,218	9,000	5,000
72130 - 79000	OTHER EQUIPMENT				4,598	6,000	4,000
TOTAL		3.50	3.50	3.50	658,600	756,697	743,239

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

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72510 - 10500	SUPERVISOR/DIRECTOR	2.00	2.00	2.00	247,023	261,000	271,000
72510 - 11900	ACCOUNTANTS/BOOKKEEPERS	1.00	1.00	1.00	76,754	82,000	84,000
72510 - 12200	PURCHASING PERSONNEL	1.00	1.00	1.00	74,308	78,000	79,000
72510 - 16200	CLERICAL	1.00	1.00	1.00	68,059	73,000	74,500
72510 - 20100	SOCIAL SECURITY				27,396	30,628	31,527
72510 - 20400	STATE RETIREMENT				38,237	42,000	42,000
72510 - 20600	LIFE INSURANCE				1,253	2,000	2,000
72510 - 20700	MEDICAL INSURANCE				42,303	51,000	45,000
72510 - 21200	EMPLOYER MEDICARE				6,407	7,163	7,373
72510 - 21700	RETIREMENT HYBRID STABILIZATION				2,627	3,000	5,000
72510 - 32000	DUES & MEMBERSHIPS				1,280	2,000	1,700
72510 - 35500	TRAVEL				-	400	100
72510 - 39900	OTHER CONTRACTED SERVICES				3,300	7,500	4,000
72510 - 43500	OFFICE SUPPLIES				1,554	3,000	3,000
72510 - 47100	SOFTWARE				92,526	100,000	50,000
72510 - 49900	OTHER SUPPLIES & MATERIALS				1,290	2,000	2,000
72510 - 52400	IN-SERVICE/STAFF DEVELOPMENT				41,770	50,000	30,000
72510 - 59900	OTHER CHARGES				842	7,000	6,000
72510 - 70100	ADMINISTRATION EQUIPMENT				2,916	5,000	8,000
TOTAL		5.00	5.00	5.00	729,845	806,691	746,200

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

Human Resources

72520

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72520 - 10500	SUPERVISOR/DIRECTOR	1.25	1.00	1.00	173,973	158,000	151,500
72520 - 16100	SECRETARY(S)	1.00	2.50	1.50	81,605	185,000	108,250
72520 - 18900	OTHER SALARY & WAGES	2.00	2.00	2.00	177,000	128,000	131,000
72520 - 20100	SOCIAL SECURITY				25,067	29,202	24,227
72520 - 20400	STATE RETIREMENT				30,922	33,000	31,000
72520 - 20600	LIFE INSURANCE				1,114	1,500	1,500
72520 - 20700	MEDICAL INSURANCE				56,055	58,000	42,000
72520 - 21000	UNEMPLOYMENT COMPENSATION				1,700	10,000	10,000
72520 - 21200	EMPLOYER MEDICARE				5,862	6,828	5,666
72520 - 21700	RETIREMENT HYBRID STABILIZATION				811	1,200	1,500
72520 - 32000	DUES & MEMBERSHIPS				325	1,000	500
72520 - 35500	TRAVEL				-	250	100
72520 - 39900	OTHER CONTRACTED SERVICES				25,708	36,000	30,000
72520 - 41100	DATA PROCESSING SUPPLIES				291	1,000	-
72520 - 43500	OFFICE SUPPLIES				4,725	6,000	6,000
72520 - 47100	SOFTWARE				-	16,000	16,000
72520 - 52400	IN-SERVICE/STAFF DEVELOPMENT				18,186	33,000	30,000
72520 - 59900	OTHER CHARGES				3,938	21,000	10,000
72520 - 70100	ADMINISTRATION EQUIPMENT				9,080	10,000	5,000
TOTAL		4.25	5.50	4.50	616,363	734,980	604,242

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

Student Services 72110, 72130

FUNCTION -							
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72110 - 10500	SUPERVISOR/DIRECTOR	2.75	2.00	2.00	202,899	240,000	244,000
72110 - 11700	CAREER LADDER				-	-	-
72110 - 16200	CLERICAL PERSONNEL	0.50	1.00	1.00	34,000	71,000	73,500
72110 - 18900	OTHER SALARY & WAGES	4.00	4.00	4.00	149,059	165,000	175,500
72110 - 20100	SOCIAL SECURITY				22,348	29,512	30,566
72110 - 20400	STATE RETIREMENT				27,476	35,000	35,000
72110 - 20600	LIFE INSURANCE				1,062	2,000	2,000
72110 - 20700	MEDICAL INSURANCE				56,365	86,000	67,000
72110 - 21200	EMPLOYER MEDICARE				5,227	6,902	7,149
72110 - 21700	RETIREMENT HYBRID STABILIZATION				718	1,500	1,500
72130 - 13000	SOCIAL WORKERS	2.00	2.00	2.00	138,029	146,000	149,000
72130 - 20100	SOCIAL SECURITY				8,129	9,052	9,238
72130 - 20400	STATE RETIREMENT				9,738	11,000	11,000
72130 - 20600	LIFE INSURANCE				380	500	500
72130 - 20700	MEDICAL INSURANCE				12,258	21,000	17,000
72130 - 21200	EMPLOYER MEDICARE				1,901	2,117	2,161
72130 - 21700	RETIREMENT HYBRID STABILIZATION				609	1,000	1,000
72110 - 35500	TRAVEL				39	100	100
72110 - 39900	OTHER CONTRACTED SERVICES				28,096	39,450	20,000
72110 - 49900	OTHER SUPPLIES & MATERIALS				3,458	4,000	2,000
72110 - 47100	SOFTWARE				60,023	73,300	73,300
72110 - 52400	IN-SERVICE/STAFF DEVELOPMENT				12,499	17,000	12,000
72110 - 59900	OTHER CHARGES				4,773	5,500	4,000
72110 - 70400	ATTENDANCE EQUIPMENT				3,150	7,150	2,500
TOTAL		9.25	9.00	9.00	782,235	974,083	940,013

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

Software for the student management system is included.

Health Services

72120

FUNCTION - OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72120 - 13100	MEDICAL PERSONNEL	5.00	6.50	7.50	375,247	438,000	481,250
72120 - 20100	SOCIAL SECURITY				21,947	27,156	29,838
72120 - 20400	STATE RETIREMENT				28,939	35,000	35,000
72120 - 20600	LIFE INSURANCE				998	1,500	1,500
72120 - 20700	MEDICAL INSURANCE				29,852	40,000	35,000
72120 - 21200	EMPLOYER MEDICARE				5,133	6,351	6,978
72120 - 21700	RETIREMENT HYBRID STABILIZATION				3,063	3,500	3,750
72120 - 35500	TRAVEL				-	75	75
72120 - 39900	OTHER CONTRACTED SERVICES				-	2,000	2,000
72120 - 41300	DRUGS & MEDICAL SUPPLIES				2,898	5,000	5,000
72120 - 49900	OTHER SUPPLIES & MATERIALS				2,594	3,000	3,000
72120 - 52400	IN-SERVICE/STAFF DEVELOPMENT				1,075	2,000	2,000
72120 - 59900	OTHER CHARGES				248	-	-
72120 - 73500	HEALTH EQUIPMENT				1,256	1,500	1,500
TOTAL		5.00	6.50	7.50	473,249	565,082	606,891

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

Coordinated School Health 72120

FUNCTION -								
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET	
72120 - 13100	MEDICAL PERSONNEL	0.50	0.50	0.50	52,720	55,000	56,750	
72120 - 20100	SOCIAL SECURITY				3,117	3,410	3,519	
72120 - 20400	STATE RETIREMENT				3,901	4,100	4,500	
72120 - 20600	LIFE INSURANCE				151	300	300	
72120 - 20700	MEDICAL INSURANCE				-	-	-	
72120 - 21200	EMPLOYER MEDICARE				729	798	823	
72120 - 47100	SOFTWARE				-	10,000	10,000	
72120 - 49900	OTHER SUPPLIES & MATERIALS				10,518	10,000	10,000	
72120 - 52400	IN-SERVICE/STAFF DEVELOPMENT				9,056	11,000	11,000	
72120 - 73500	HEALTH EQUIPMENT				1,825	5,000	5,000	
TOTAL		0.50	0.50	0.50	82,017	99,608	101,891	

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

Operation of Plant 72610

FUNCTION -								
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET	
72610 - 10500	SUPERVISOR/DIRECTOR	5.00	5.00	5.00	295,179	332,000	333,000	
72610 - 20100	SOCIAL SECURITY				16,811	20,584	20,646	
72610 - 20400	STATE RETIREMENT				23,335	28,000	28,000	
72610 - 20600	LIFE INSURANCE				789	1,500	1,500	
72610 - 20700	MEDICAL INSURANCE				41,141	60,000	39,000	
72610 - 21200	EMPLOYER MEDICARE				3,931	4,814	4,829	
72610 - 21700	RETIREMENT HYBRID STABILIZATION				1,100	2,000	4,000	
72610 - 32800	JANITORIAL SERVICES				1,308,389	1,450,000	1,315,000	
72610 - 35500	TRAVEL				-	300	300	
72610 - 39900	OTHER CONTRACTED SERVICES				294,700	635,000	350,000	
72610 - 41000	CUSTODIAL SUPPLIES				11,451	15,000	20,000	
72610 - 41500	ELECTRICITY				952,692	1,400,000	1,600,000	
72610 - 49900	OTHER SUPPLIES & MATERIALS				4,385	8,100	8,100	
72610 - 50200	BUILDING & CONTENT INSURANCE				248,812	300,000	350,000	
72610 - 59900	OTHER CHARGES				8,679	9,500	9,500	
72610 - 72000	PLANT OPERATION EQUIPMENT				1,997	27,000	8,500	
TOTAL		5.00	5.00	5.00	3,213,390	4,293,798	4,092,375	

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

FUNCTION -							
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72620 - 10500	SUPERVISOR/DIRECTOR	1.00	1.00	2.00	147,665	239,000	253,000
72620 - 16700	MAINTENANCE PERSONNEL	4.00	4.00	3.00	344,457	287,000	250,000
72620 - 20100	SOCIAL SECURITY				29,763	32,612	31,186
72620 - 20400	STATE RETIREMENT				39,175	43,000	43,000
72620 - 20600	LIFE INSURANCE				1,349	2,000	2,000
72620 - 20700	MEDICAL INSURANCE				33,860	41,000	33,000
72620 - 21200	EMPLOYER MEDICARE				6,961	7,627	7,294
72620 - 21700	RETIREMENT HYBRID STABILIZATION				1,937	2,500	2,500
72620 - 33500	MAINT & REPAIR-BUILDING				148,516	295,000	295,000
72620 - 33600	MAINT & REPAIR-EQUIPMENT				5,535	8,500	12,500
72620 - 33800	MAINT & REPAIR-VEHICLES				15,288	25,000	33,000
72620 - 35500	TRAVEL				-	500	-
72620 - 39900	OTHER CONTRACTED SERVICES				116,644	140,000	160,000
72620 - 42500	GASOLINE				16,538	23,000	30,000
72620 - 49900	OTHER SUPPLIES & MATERIALS				3,078	7,500	400,000
72620 - 52400	IN-SERVICE/STAFF DEVELOPMENT				-	7,500	8,500
72620 - 59900	OTHER CHARGES				6,912	8,500	10,000
72620 - 70100	ADMINISTRATION EQUIPMENT				2,665	5,200	6,500
72620 - 71700	MAINTENANCE EQUIPMENT				49,931	125,000	120,000
TOTAL		6.00	5.00	5.00	970,272	1,300,439	1,697,480

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

Safety 72810

FUNCTION -							
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72810 - 18900	OTHER SALARY & WAGES	2.00	3.00	3.00	119,297	162,835	168,335
72810 - 20100	SOCIAL SECURITY				6,805	10,096	10,437
72810 - 20400	STATE RETIREMENT				9,920	14,000	14,000
72810 - 20600	LIFE INSURANCE				285	600	600
72810 - 20700	MEDICAL INSURANCE				17,382	22,000	21,000
72810 - 21200	EMPLOYER MEDICARE				1,591	2,361	2,441
72810 - 21700	RETIREMENT HYBRID STABILIZATION				818	2,500	2,000
72810 - 39900	OTHER CONTRACTED SERVICES				48,291	105,000	45,000
72810 - 49900	OTHER SUPPLIES & MATERIALS				-	1,200	1,200
72810 - 52400	IN-SERVICE/STAFF DEVELOPMENT				-	1,500	1,500
72810 - 79000	OTHER EQUIPMENT				214,041	199,000	50,000
TOTAL		2.00	3.00	3.00	418,431	521,092	316,513

Overview: This budget includes salaries and benefits for school security officers. The security budget also includes security equipment for schools. This budget replaces the Safe Schools Grant previously administered by the Tennessee Department of Education.

Technology 72250

FUNCTION -								
OBJECT	ACCOUNT NAME	FY25 FTE	FY26 FTE	FY27 FTE	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET	
72250 - 10500	SUPERVISOR/DIRECTOR	1.00	1.00	1.00	105,440	110,000	112,000	
72250 - 18900	OTHER SALARY & WAGES	3.00	3.00	3.00	258,037	269,000	275,000	
72250 - 20100	SOCIAL SECURITY				21,146	23,498	23,994	
72250 - 20400	PENSIONS				29,323	33,000	33,000	
72250 - 20600	LIFE INSURANCE				1,002	1,500	1,500	
72250 - 20700	MEDICAL INSURANCE				34,765	45,000	40,000	
72250 - 21200	EMPLOYER MEDICARE				4,945	5,496	5,612	
72250 - 21700	RETIREMENT HYBRID STABILIZATION				1,703	2,000	2,000	
72250 - 30700	COMMUNICATION				87,640	112,700	94,700	
72250 - 30800	CONSULTANTS				12,620	36,100	13,100	
72250 - 35000	INTERNET CONNECTIVITY				100,884	127,000	127,000	
72250 - 35500	TRAVEL				-	200	200	
72250 - 47000	CABLING				3,333	20,000	20,000	
72250 - 47100	SOFTWARE				70,917	60,000	59,750	
72250 - 49900	OTHER SUPPLIES & MATERIALS				146	800	800	
72250 - 52400	IN-SERVICE/STAFF DEVELOPMENT				8,392	12,000	11,000	
72250 - 59900	OTHER CHARGES				163,301	164,800	182,300	
72250 - 79000	OTHER EQUIPMENT				160,942	156,000	31,000	
TOTAL		4.00	4.00	4.00	1,064,536	1,179,094	1,032,956	

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

Planning 72110

FUNCTION - OBJECT	ACCOUNT NAME	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72110 - 39900	OTHER CONTRACTED SERVICES	19,264	35,000	25,000
TOTAL		19,264	35,000	25,000

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

Transportation 72710

FUNCTION - OBJECT	ACCOUNT NAME	FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
72710 - 31100	CONTRACTS W OTR SCHOOL SYSTEMS	80,304	85,000	86,000
72710 - 31200	CONTRACTS W PRIVATE AGENCIES	1,264,989	1,917,000	1,417,510
72710 - 41200	DIESEL FUEL	119,325	450,000	400,000
TOTAL		1,464,618	2,452,000	1,903,510

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

Regular Capital Outlay 76100

FUNCTION -		FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
OBJECT	ACCOUNT NAME			
76100 - 70600	BUILDING CONSTRUCTION	1,752,367	-	-
76100 - 70700	BUILDING IMPROVEMENTS	70,051	2,111,100	300,000
76100 - 79900	OTHER CAPITAL OUTLAY	211,812	1,400,000	1,968,000
TOTAL		2,034,229	3,511,100	2,268,000

Overview: This budget includes regular capital outlay projects for schools that includes HVAC replacements, roof replacements, parking lot repairs / paving, painting, mechanical automated control system updates, uninterrupted power supply upgrade, and other capital projects.

Transfers Out 99100

FUNCTION -		FY25 ACTUAL	FY26 BUDGET	FY27 BUDGET
OBJECT	ACCOUNT NAME			
99100 - 59000	TRANSFERS OUT	-	4,700,000	300,000
99999 - 00000	DEBT SERVICE PAYMENT	333,333	333,333	-
TOTAL		333,333	5,033,333	300,000

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