



2025
GMSD

GENERAL FUND BUDGET REPORT

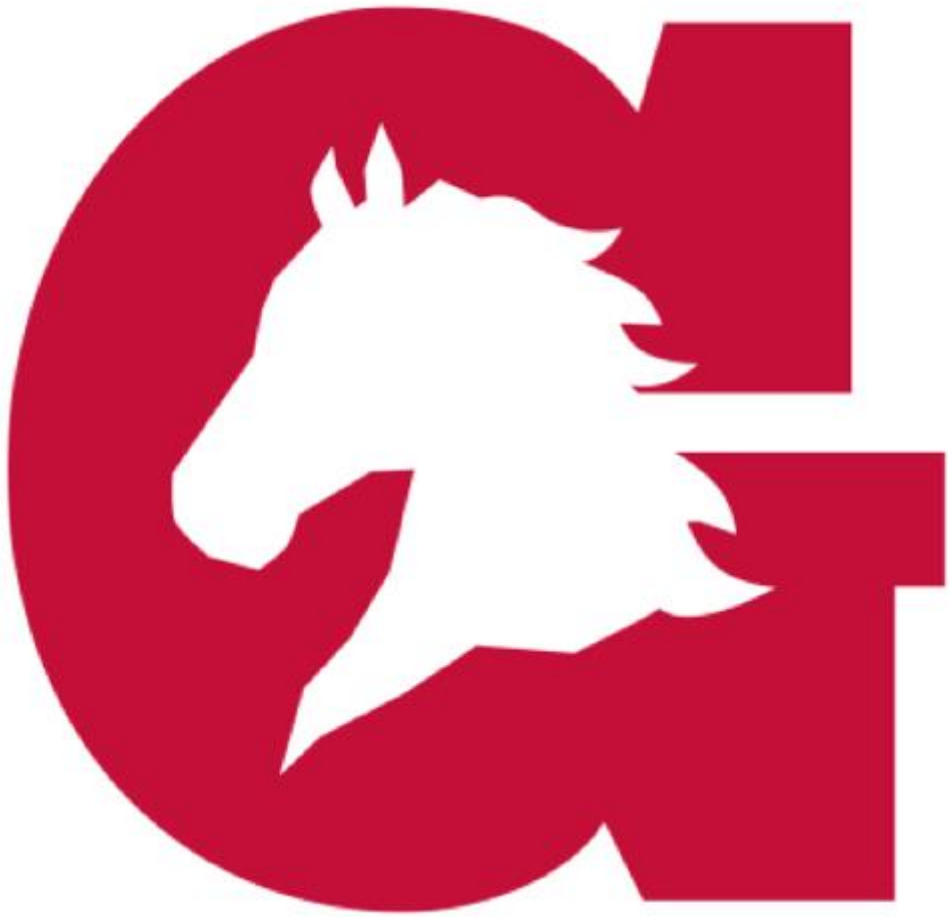
First Reading – April 30, 2024
Second Reading – June 18, 2024

KEVIN JONES,
CHIEF FINANCIAL OFFICER

JOSH CATHEY,
DEPUTY SUPERINTENDENT

JASON MANUEL,
SUPERINTENDENT

RYAN STRAIN,
SCHOOL BOARD CHAIR





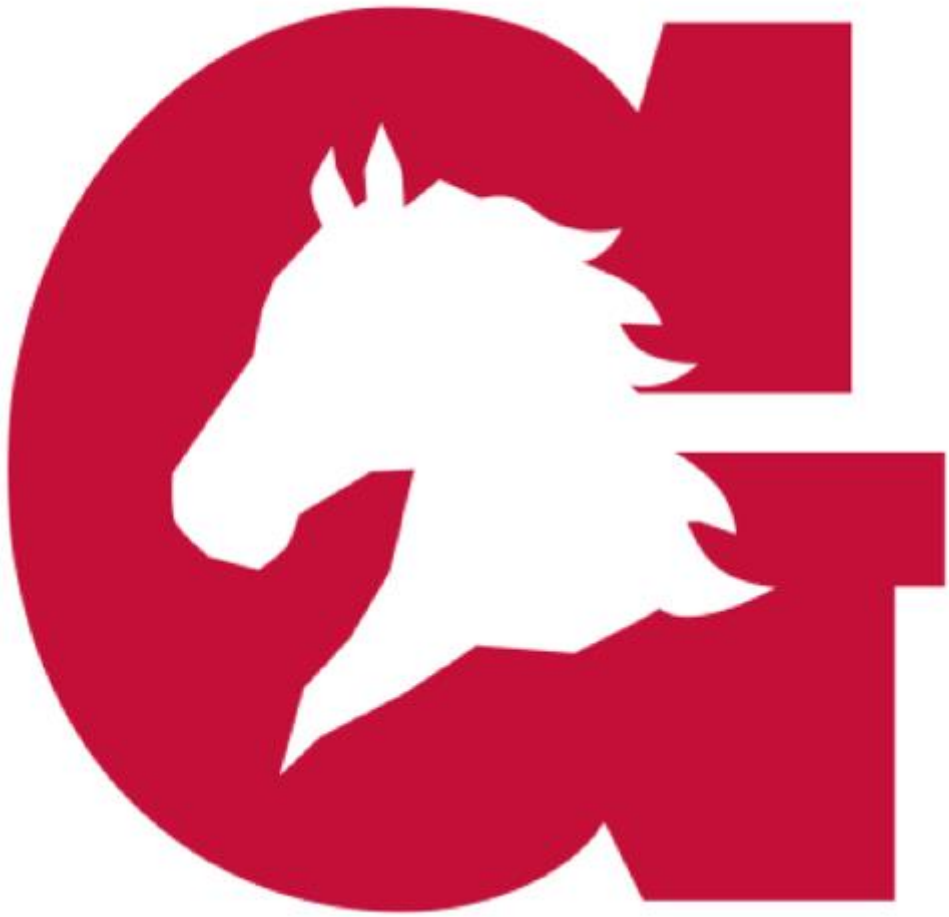
GERMANTOWN MUNICIPAL SCHOOL DISTRICT

BOARD OF EDUCATION

Ryan Strain	Chair
Amy Eoff	Vice-Chair
Dr. Daniel Chatham	Board member
Brian Curry	Board member
Angela Griffith	Board member

ADMINISTRATION

Jason Manuel	Superintendent
Missy Abel	Assistant Superintendent, Teaching, Learning and Assessment
Chauncey Bland	Assistant Superintendent, Student Services
Josh Cathey	Deputy Superintendent
Sarah Huffman	Assistant Superintendent, Exceptional Student Education
Kevin Jones	Chief Financial Officer
Elissa Stratton	Assistant Superintendent, Human Resources



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SUPERINTENDENT & BOARD OF ED

Office of the Superintendent, Board of Ed. Services

Inspiring Personal

Excellence

Providing quality education to activate the knowledge and skills that empower our students to achieve their full potential as lifelong learners and contributing global citizens.

**GERMANTOWN MUNICIPAL SCHOOL DISTRICT
Board of Education and Administration**

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SCHOOL DISTRICT PROFILE:

The Germantown Municipal School District (GMSD) and Municipal School board were established by the City of Germantown, TN in 2013. The first year of service to students began July 1, 2014. The 2024-25 budget represents expectations for GMSD in its eleventh year of operation. This budget presents projected revenues and expenditures for GMSD based on current student enrollment and projected changes for the coming year.

GMSD is comprised of seven schools: three K-5 (Dogwood, Farmington, and Forest Hill), one K-8 (Riverdale), one 6-8 (Houston Middle), one 9-12 (Houston High), and GOAL, an online learning academy.

VISION:

Inspiring Personal Excellence

MISSION:

Cultivate the knowledge and skills that empower our students to achieve their full potential as lifelong learners and contributing global citizens.

BUDGET HIGHLIGHTS

FUND

This budget includes the **General-Purpose Fund**, which is the primary operating fund of the school system and accounts for the financial resources of the District.

ENROLLMENT

The District's enrollment projections for FY 2025 are estimated using FY 2024 enrollment data and enrollment applications made during open enrollment for the FY 2025 school year. Projected enrollment for FY2025 is 5,896.

REVENUES

The three major sources of revenues for GMSD are from the City of Germantown, Shelby County, and the State of Tennessee.

The City of Germantown provides a \$3.1 million maintenance of effort payment to GMSD.

County funds come from two primary sources, property and sales taxes. The County assesses a property tax rate that is earmarked for education. Educational revenues from the property tax distribution are shared between the municipal school districts and Shelby County Schools 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 between school districts according to their share of the total enrollment in the County. Half of all local sales tax revenues collections are given to education and is distributed in the same manner as property taxes. For FY 2024, the District's share is a reduction from 4.31 percent to 4.23 percent resulting in a decrease of approximately \$230,000 in property tax revenues. The net increase in County funds is projected at \$432,000 for sales tax revenues.

The Tennessee Investment in Student Achievement (TISA) heralds a landmark shift in Tennessee's approach to educational funding. TISA's funding plan aims to equip every student with the essential tools for success by emphasizing proficiency in reading by third grade, preparing high school graduates for postsecondary endeavors, and providing vital resources to ensure overall student success. With a commitment towards student excellence, Germantown Municipal School District leads the state in its adept utilization of TISA funding to bolster academic outcomes.

Through strategic planning and intentional allocation of fiscal resources, Germantown Municipal School District has optimized its budgetary process to address the diverse needs of our schools and student body. As a result, Germantown Municipal School District serves as a model for effective stewardship of public resources, setting a standard of educational excellence that inspires and benefits the entire community.

This comprehensive funding model encompasses several key components: a base funding allocation for each public-school student, weighted funding to address diverse student needs including those from low-income backgrounds or with disabilities, targeted funding for priority areas such as early literacy and career readiness, and outcomes-based funding tied to student achievement. Through TISA, Germantown Municipal School District endeavors to foster a more equitable and robust educational landscape poised to nurture the growth and development of all students. These core focal points are currently being used to assist us with developing GMSD's FY25 Budget.

Projected increase in TISA funding for FY 2025 is \$2.0 million.

Interest income is projected to increase \$565,000. Tuition revenues increased approximately \$250,000 as a result of the board's new policy to charge tuition for out-of-district students. \$2.3 million in reserves will be used to balance the budget covering capital outlay costs.

RESOURCE MANAGEMENT – INCREASES TO BUDGET

During the budget development process, GMSD will allocate additional resources in alignment with strategic plan goals. Resources will be allocated to departmental functions for engaging, challenging, and innovative academics; for the development of the whole child; to recruit, develop, and retain exemplary staff; to enhance community partnerships; and for other needs.

ENGAGING, CHALLENGING & INNOVATIVE ACADEMICS

- Science textbook adoption - \$534,000
- TN All Corps Tutoring program (from ESSER 3.0) - \$289,000
- TLA budget decreases of \$845,000 in supplies and equipment

RECRUIT, DEVELOP & RETAIN EXEMPLARY STAFF

- 3% COLA AND Step Increase- \$2,120,000
- 4 Reading Interventionists (from ESSER 3.0) - \$424,000
- 2 Instructional Coaches (from ESSER 3.0) - \$220,000
- 1 Help-Desk Technician (from ESSER 3.0) - \$69,000
- 1 TLA Secondary Supervisor - \$137,000
- 1 ESE Supervisor - \$137,000
- 1 SPED Teacher (from ESSER 3.0) - \$83,000
- 2 SPED paraprofessionals (1 from ESSER 3.0) - \$82,000
- 1.5 Itinerant Art/Music Teachers, \$128,000
- 1 ESL Teacher, \$85,000
- Middle School sports stipends, \$42,000
- Speech therapists' salary upgrades for private sector experience, \$58,000
- Upgrade of Maintenance Supervisor to Executive Director, \$35,000
- 1 Nurse, \$62,000
- 1 part-time Financial Secretary, \$25,000
- Athletic Director salary upgrade, \$19,000
- Continued funding of OPEB Actuarial Determined Contribution (ADC) for Retiree Health and Life Insurance
- No increase in the health insurance rates for employees

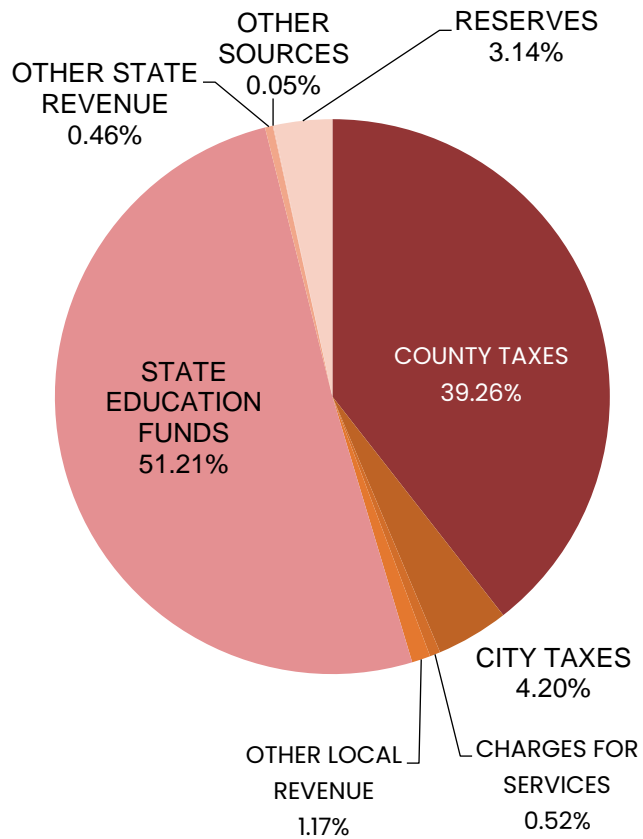
OTHER INCREASES

- Utilities - \$25,000
- Other contracted services - \$20,000
- SKB cleaning contract - \$30,000
- Repairs to buildings - \$50,000
- Building & Contents Insurance - \$50,000
- Durham transportation contract - \$100,000



GENERAL FUND REVENUES

2024-2025 Projections



Overview

The three major sources of revenues for GMSD are from the State of Tennessee, Shelby County, and the City of Germantown.

Subcategories

- State Education Funds
- County Taxes
- City Taxes
- Other State Revenues
- Other Local Revenues
- Charges for Services
- Other Sources

GENERAL FUND REVENUES

Subcategories

- State Education Funds
- County Taxes
- City Taxes
- Other State Revenues
- Other Local Revenues
- Charges for Services
- Other Sources

\$73,440,792

Revenue Sources

The three major sources of revenues for GMSD are from the State of Tennessee, Shelby County, and the City of Germantown.

The City of Germantown provides a \$3.1 million maintenance of effort payment to GMSD.

County funds come from two primary sources, property and sales taxes. The County assesses a property tax rate that is earmarked for education. Educational revenues from the property tax distribution is shared between the municipal school districts and Shelby County Schools 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 between school districts according to their share of the total enrollment in the County. Half of all local sales tax revenues collections is given to education and is distributed in the same manner as property taxes. For FY 2024, the District's share is estimated at 4.23 percent.

The Tennessee Department of Education created a new student-based approach to K-12 public school funding known as the Tennessee Investment in Student Achievement (TISA). TISA replaced the Basic Education Program (BEP) funding module in FY 2024. Projected increase in TISA funding for FY 2025 is \$1.5 million.

GENERAL FUND REVENUES

Acct	Description	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
40400	COUNTY TAXES	28,830,591	28,630,368	29,185,346
40800	CITY TAXES	3,082,064	3,082,064	3,082,064
43000	CHARGES FOR SERVICES	385,011	206,305	175,663
44000	OTHER LOCAL REVENUE	858,000	305,000	1,141,919
46000	STATE EDUCATION FUNDS	37,611,387	35,581,427	31,757,300
46800	OTHER STATE REVENUE	335,441	323,441	483,700
47100	FED FUNDS RCVD THRU STATE	-	-	19,734
49000	OTHER SOURCES	35,000	35,000	69,427
	RESERVES	<u>2,303,298</u>	<u>2,218,421</u>	<u>-</u>
	REVENUES GRAND TOTAL:	<u>73,440,792</u>	<u>70,382,026</u>	<u>65,915,153</u>



COUNTY TAXES (40400)

Acct	Description	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
40110	Current County Property Tax	16,270,969	16,503,225	16,487,897
40120	Trustee Collection - Prior Year	297,152	297,152	272,495
40130	Chancery & Circuit Court - Prior Year	151,462	151,462	95,163
40162	PILOT - Utility	152,970	152,970	116,332
40163	PILOT - Other	126,124	126,124	177,781
40210	Local Option Sales Tax	10,404,656	9,972,177	10,334,350
40240	Wheel Tax	1,403,882	1,403,882	1,674,390
40290	Other Tax	<u>23,376</u>	<u>23,376</u>	<u>26,938</u>
COUNTY TAXES TOTAL:		28,830,591	28,630,368	29,185,346

Includes Germantown Municipal School District's share of Shelby County property taxes, local option sales taxes, and wheel taxes based on the prior year weighted average daily attendance (ADA) for schools in the Germantown Municipal School District.



CITY TAXES

<u>Acct</u>	<u>Description</u>	<u>FY 2025 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2023 Actual</u>
40610	Municipal Property Taxes	<u>3,082,064</u>	<u>3,082,064</u>	<u>3,082,064</u>
CITY TAXES TOTAL:		3,082,064	3,082,064	3,082,064

City of Germantown's contribution to the School District.

CHARGES FOR SERVICES

<u>Acct</u>	<u>Description</u>	<u>FY 2025 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2023 Actual</u>
43512	Laptop Insurance	-	99,420	77,973
43512	Tuition	_____ 385,011	_____ 106,885	_____ 97,690
CHARGES FOR SERVICES TOTAL:		385,011	206,305	175,663

Includes revenue for laptop insurance and tuition for out-of-district, out-of-county residents, summer school, and preschool program.



OTHER LOCAL REVENUE

<u>Acct</u>	<u>Description</u>	FY 2025 <u>Budget</u>	FY 2024 <u>Budget</u>	FY 2023 <u>Actual</u>
44110	Interest Earned	725,000	160,000	759,331
44120	Lease/Rentals	21,000	21,000	79,446
44160	PEG Funding	112,000	124,000	121,541
44170	Miscellaneous Refunds	-	-	16,927
44530	Sale of Equipment	_____ -	_____ -	_____ 164,674
RECURRING LOCAL REVENUE TOTAL:		858,000	305,000	1,141,919

Includes interest income on reserves, PEG funding from cable companies for the Houston High School TV studio.

STATE EDUCATION FUNDS

<u>Acct</u>	<u>Description</u>	<u>FY 2025 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2023 Actual</u>
46511	TISA/BEP	37,545,387	35,511,427	31,141,673
46590	Other State Education Funds	-	-	458,085
46591	Coordinated School Health Grant	-	-	90,000
46610	Career Ladder Program	<u>66,000</u>	<u>70,000</u>	<u>67,542</u>
STATE EDUCATION FUNDS TOTAL:		37,611,387	35,581,427	31,757,300

Includes Germantown Municipal School District's share of the Basic Education Program (BEP) and TISA Funds, grants, and other flow-through state funds, such as Career Ladder.

OTHER STATE REVENUE

<u>Acct</u>	<u>Description</u>	<u>FY 2025 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2023 Actual</u>
46,850	Mixed Drink Tax Other State/Local Revenue - SPED	252,000	240,000	261,675
46,980	State Grant	83,441	83,441	105,909
46,981	Safe Schools Grant	-	-	116,116
OTHER STATE REVENUE TOTAL:		335,441	323,441	483,700

Includes Germantown Municipal School District's share of one-half of the tax assessed on the seating capacity of establishments serving mixed drinks based on the average daily attendance (ADA) distribution for Germantown Municipal Schools.

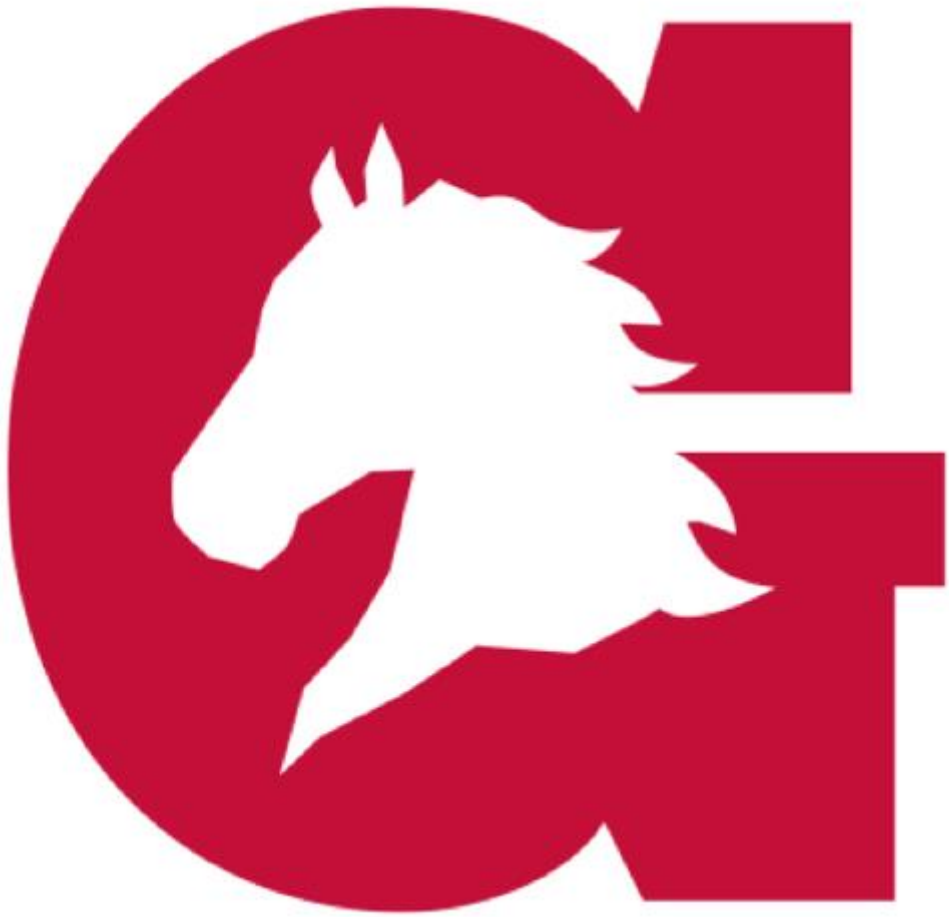
FEDERAL FUNDS RECEIVED THRU STATE

Acct	Description	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
47590	Other Federal Thru State	-	-	19,734
FEDERAL THRU STATE TOTAL:		-	-	19,734

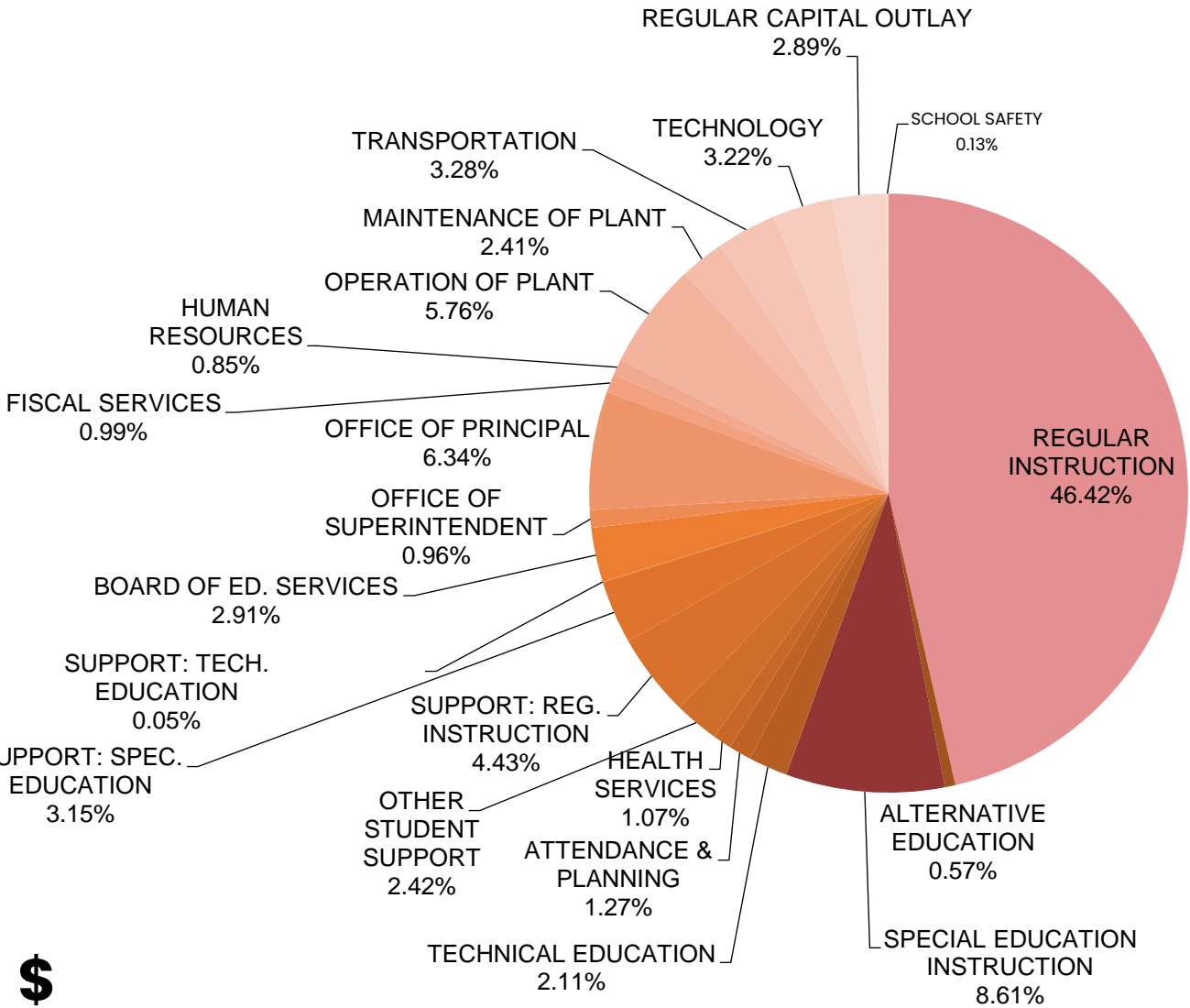
Includes funds for federal allocation of summer camp revenues.

OTHER SOURCES

Acct	Description	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
49800	Transfers In - Indirect Costs	<u>35,000</u>	<u>35,000</u>	<u>69,427</u>
	OTHER SOURCES TOTAL:	35,000	35,000	69,427



GENERAL FUND EXPENDITURES



\$
73,440,792
Overview

General Fund expenditures outline Germantown Municipal School District's commitment to its Strategic Plan and is organized in this document by departments.

Departments

Teaching, Learning, & Assessment	19
Exceptional Students	29
Student Services	33
Human Resources	41
Finance	43
Technology	45
Operations	49
Superintendent	59

GENERAL FUND EXPENDITURES

Acct	Description	FY 2025	FY 2025	FY 2024	FY 2023
		Per.	Budget	Budget	Actual
71100	REGULAR INSTRUCTION	367.50	34,214,159	33,415,354	31,332,253
71150	ALTERNATIVE EDUCATION	5.0	415,596	410,354	386,539
71200	SPECIAL EDUCATION INSTRUCTION	94.0	6,319,860	5,616,822	4,952,039
71300	TECHNICAL EDUCATION	17.0	1,553,022	1,379,749	1,217,935
72110	ATTENDANCE & PLANNING	7.5	932,961	850,979	764,834
72120	HEALTH SERVICES	9.5	787,819	709,926	316,680
72130	OTHER STUDENT SUPPORT	19.0	1,774,817	1,708,355	1,566,206
72210	SUPPORT: REG. INSTRUCTION	31.3	3,251,910	2,993,936	2,476,925
72220	SUPPORT: SPEC. EDUCATION	24.0	2,313,684	2,175,222	1,984,880
72230	SUPPORT: TECH. EDUCATION	0.2	33,694	32,492	30,773
72310	BOARD OF ED. SERVICES	5.0	2,138,463	2,124,532	1,996,861
72320	OFFICE OF SUPERINTENDENT	4.9	706,899	721,147	649,166
72410	OFFICE OF PRINCIPAL	52.0	4,656,908	4,463,305	4,224,695
72510	FISCAL SERVICES	5.5	728,273	721,450	617,169
72520	HUMAN RESOURCES	4.5	625,892	593,530	516,562
72610	OPERATION OF PLANT	12.0	4,230,173	4,059,268	3,163,718
72620	MAINTENANCE OF PLANT	6.0	1,766,390	1,642,599	1,527,548
72710	TRANSPORTATION		2,405,302	2,299,856	1,705,874
73100	SCHOOL NUTRITION	0.0	-	-	17,912
72820	TECHNOLOGY	11.0	2,363,090	2,226,224	1,819,828
76100	REGULAR CAPITAL OUTLAY		2,123,130	2,140,676	7,729,954
72830	SCHOOL SAFETY		98,750	96,250	33,365
EXPENDITURES GRAND TOTAL:		675.9	<u>73,440,792</u>	<u>70,382,026</u>	<u>69,031,716</u>

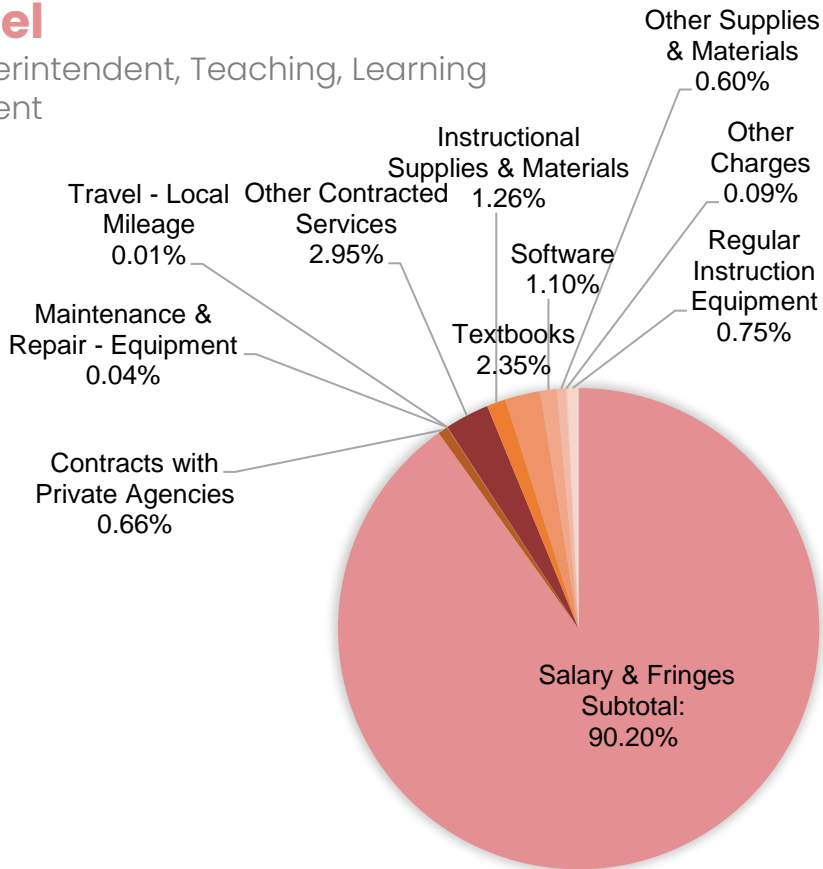


REGULAR INSTRUCTION PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Assistant Superintendent, Teaching, Learning and Assessment



\$34,214,159

Overview

The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to provide them with Engaging, Challenging and Innovative academics. This encompasses academics, technology integration, career and technical education, fine arts and athletics. Within this budget, salaries, textbooks, equipment, instructional supplies and materials, TV and media equipment, and other costs are used to ensure academic programming that differentiates to meet the various learning styles of our students. GMSD is recognized as a TN Advancing District where the focus is on the instructional needs of all students. GMSD teachers are highly effective and successfully implement curriculum such as Wit and Wisdom, McGraw Hill, HMH, Eureka Math, Saxon Phonics, Discovery Education, Dual Enrollment, Advanced Placement and other programs to support a rigorous academic experience.. The district offers strings instruction from elementary to high school and has a state-of-the-art television studio. Students are able to take advantage of a technology-rich environment, which includes the blended learning model for all students in grades 6-12 .

REGULAR INSTRUCTION PROGRAM (71100)

Acct	Description	FY 2025	FY 2025	FY 2024	FY 2023
		PERS	Budget	Budget	Actual
116	Teachers	338.5	23,686,412	22,162,752	20,763,959
117	Career Ladder		50,000	50,000	42,500
127	Extended Contracts		25,000	25,000	-
140	Coaching and Other Supplements		386,794	320,800	267,635
163	Educational Assistants	29.0	718,659	709,457	726,346
188	Instructional Responsibility		107,500	107,500	82,465
189	Other Salaries & Wages - Tutors		268,800	-	-
201	Social Security		1,565,076	1,449,282	1,274,738
204/217	State Retirement		1,718,290	1,609,183	1,903,922
206	Life Insurance		64,313	63,350	31,456
207	Medical Insurance		1,904,540	1,876,336	2,326,360
212	Medicare		366,026	338,945	298,124
	Salary & Fringes Subtotal:	367.5	30,861,410	28,712,605	27,717,505

Includes personnel and benefits for teachers and classroom assistants. Career Ladder is a State funded initiative for veteran teachers and administrators.

312	Contracts with Private Agencies		225,000	225,000	-
336	Maintenance & Repair - Equipment		12,000	12,000	10,365
355	Travel - Local Mileage		2,500	2,500	2,551
399	Other Contracted Services		1,010,065	1,050,065	944,038
429	Instructional Supplies & Materials		430,800	752,800	367,546
449	Textbooks		804,000	270,000	846,842
471	Software		375,000	375,000	319,724
499	Other Supplies & Materials		206,500	206,500	166,075
599	Other Charges		29,384	32,384	18,645
722	Regular Instruction Equipment		257,500	1,776,500	938,962
	Services Subtotal:		3,352,749	4,702,749	3,614,748
	REGULAR INSTRUCTION TOTAL:		34,214,159	33,415,354	31,332,253

Includes costs for textbooks, materials and supplies and instructional equipment provided to the schools.



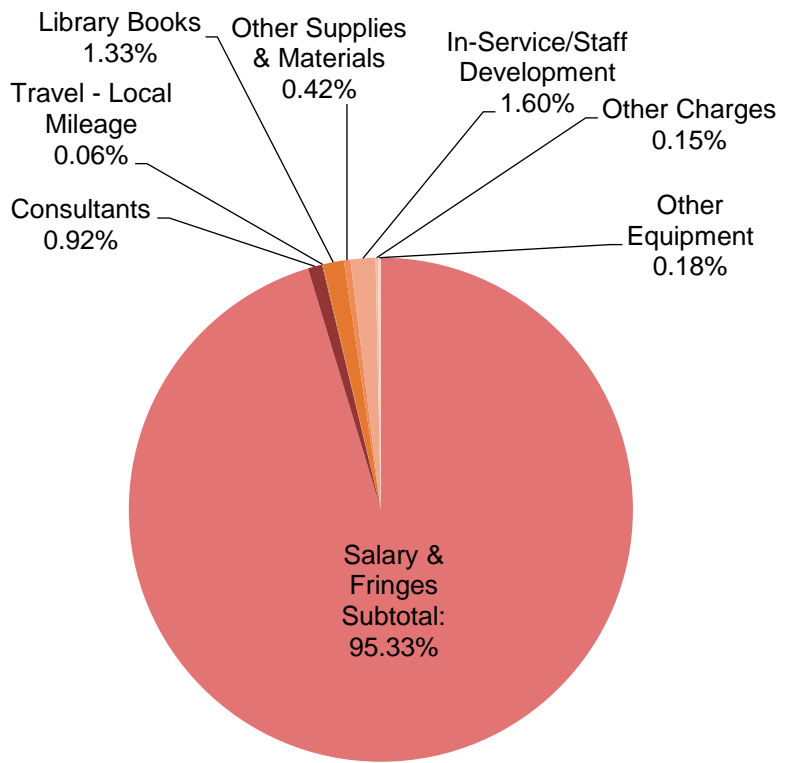


REGULAR INSTRUCTION SUPPORT

Teaching, Learning, and Assessment

Missy Abel

Assistant Superintendent, Teaching, Learning and Assessment



\$3,251,910

Overview

Regular Education Instructional Support includes activities primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students. These activities include curriculum development, techniques of instruction, in-service/professional learning, etc. Within this budget, personnel includes instructional supervisors, an Assistant Superintendent, Teaching, Learning, and Assessment, Librarians, Audiovisual Personnel, Education Media Personnel, Instructional Computer Personnel, Clerical Personnel, Educational Assistants, and in-service training.

SUPPORT: REGULAR INSTRUCTION (72210)

<u>Acct</u>	<u>Description</u>	<u>FY 2025 PERS</u>	<u>FY 2025 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2023 Actual</u>
105	Directors/Supervisors	9.8	1,077,711	918,659	696,198
117	Career Ladder Program		3,000	3,000	2,000
129	Librarians	7.0	520,450	483,728	464,347
136	Audiovisual Personnel	1.0	81,797	77,924	75,668
137	Education Media Personnel	1.0	76,576	72,927	69,423
138	Instructional Computer Personnel	6.0	431,595	393,426	343,436
161	Secretary	1.0	75,614	72,085	70,695
163	Ed/Library Assistant	2.5	45,882	52,945	45,138
188	Instructional Responsibility		1,500	1,500	1,500
189	Other Salaries & Wages	3.0	242,092	223,144	66,795
201	Social Security		143,476	128,724	106,484
204/217	State Retirement		187,687	169,559	158,930
206	Life Insurance		7,575	7,110	2,695
207	Medical Insurance		171,500	162,200	172,430
212	Medicare		33,555	30,105	24,903
	Salary & Fringes Subtotal:	31.3	3,100,010	2,797,036	2,300,642

Includes salaries and benefits for the Department of Curriculum Directors and Supervisors as well as clerical staff at the Central Office and individual school librarians and library assistants.

308	Consultants		30,000	68,000	48,450
355	Travel - Local Mileage		2,000	2,000	533
432	Library Books		43,400	43,400	43,400
499	Other Supplies & Materials		13,500	13,500	10,801
524	In-Service/Staff Development		52,000	55,000	45,172
599	Other Charges		5,000	5,000	16,480
790	Other Equipment		6,000	10,000	11,447
	Services Subtotal:		151,900	196,900	176,283
	SUPPORT: REGULAR INSTRUCTION TOTAL:		3,251,910	2,993,936	2,476,925

Includes costs for library books used in schools for replacement and additional books to address enrollment growth and meet educational standards. Includes costs for mileage for Central Office personnel using personal vehicles in the performance of their job and travel to conferences.



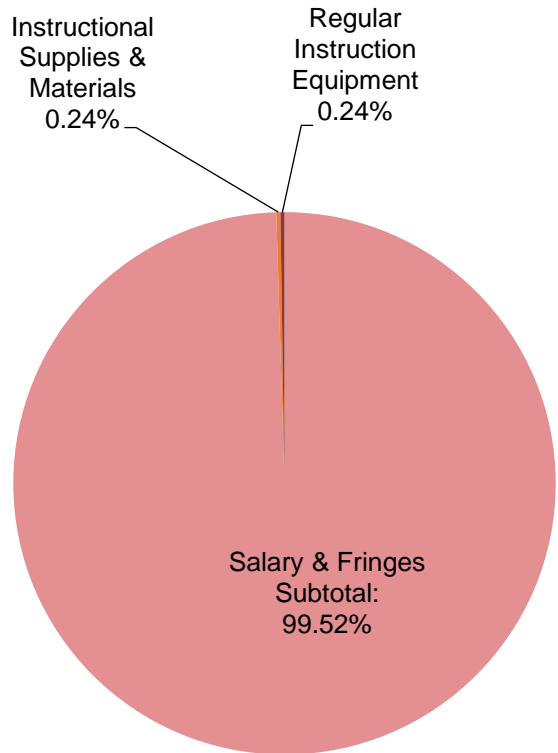


ALTERNATIVE SCHOOL PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Assistant Superintendent, Teaching, Learning and Assessment



\$415,596

Overview

Alternative Schools Program is an instruction program designated for students who consistently exhibit behavior that is disruptive to the learning process. This program may also serve at-risk youth or students who have a medical need for an alternative learning environment. Included in this budget are the activities of aides or classroom assistants, teachers, or social workers. The major expenditures for GMSD include teachers, a social worker, homebound instruction, contracts with local agencies for healthcare, and supplies and materials.

ALTERNATIVE EDUCATION PROGRAM (71150)

<u>Acct</u>	<u>Description</u>	<u>FY 2025</u> <u>PERS</u>	<u>FY 2025</u> <u>Budget</u>	<u>FY 2024</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>
116	Teachers	2.0	154,069	149,668	144,517
117	Career Ladder		1,000	1,000	-
128	Homebound Teachers	1.0	75,704	80,969	77,624
130	Social Worker	1.0	70,864	67,368	65,333
163	Educational Assistants	1.0	31,000	29,166	28,338
201	Social Security	-	20,623	20,347	18,393
204/217	State Retirement	-	25,138	24,703	27,291
206	Life Insurance	-	875	875	396
207	Medical Insurance	-	29,500	29,500	19,904
212	Medicare	-	4,823	4,758	4,302
	Salary & Fringes Subtotal:	5.0	413,596	408,354	386,098
		-			
429	Instructional Supplies & Materials		1,000	1,000	332
722	Regular Instruction Equipment		1,000	1,000	109
	Services Subtotal:		2,000	2,000	441
	ALTERNATIVE EDUCATION TOTAL:		415,596	410,354	386,539

Includes salaries and fringe benefits for teachers and contracts with outside providers for alternative school academic and counseling programs.

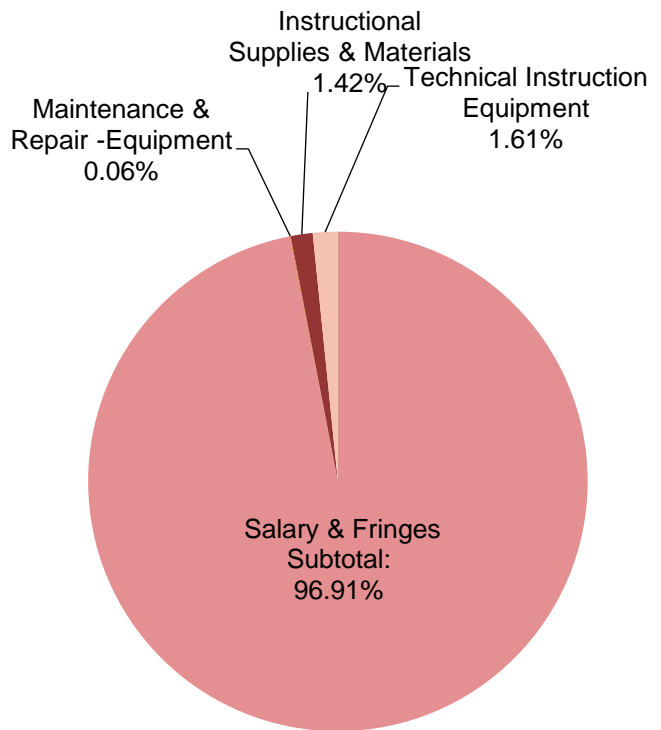


CAREER AND TECHNICAL ED PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Assistant Superintendent, Teaching, Learning and Assessment



\$1,553,022

Overview

The Vocational Education Instructional Program includes instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include training both in the classroom and in a supervised work environment. Our Career and Technical Education (CTE) offers programs that align with our area high-demand occupations and provide Early Postsecondary Opportunities for our students who are on the college or career pathway.

CAREER & TECHNICAL EDUCATION PROGRAM (71300)

<u>Acct</u>	<u>Description</u>	<u>FY 2025</u> <u>PERS</u>	<u>FY 2025</u> <u>Budget</u>	<u>FY 2024</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>
116	Teachers	17.0	1,192,472	1,048,230	939,298
117	Career Ladder Program		1,000	1,000	-
201	Social Security		73,995	65,052	53,439
204/217	State Retirement		81,275	71,453	81,795
206	Life Insurance		2,975	2,800	1,393
207	Medical Insurance		136,000	128,000	98,498
212	Medicare		17,305	15,214	12,498
	Salary & Fringes Subtotal:	17.0	1,505,022	1,331,749	1,186,921

Includes salaries and benefits for teachers in the Career and Technical Education programs provided at Houston High School.

336	Maintenance & Repair -Equipment		1,000	1,000	250
429	Instructional Supplies & Materials		22,000	22,000	28,478
730	Technical Instruction Equipment		25,000	25,000	2,286
	Services Subtotal:		48,000	48,000	31,014
	TECHNICAL EDUCATION TOTAL:		1,553,022	1,379,749	1,217,935

Includes textbooks, materials and supplies, and equipment in Career and Technical Education programs at Houston High School.

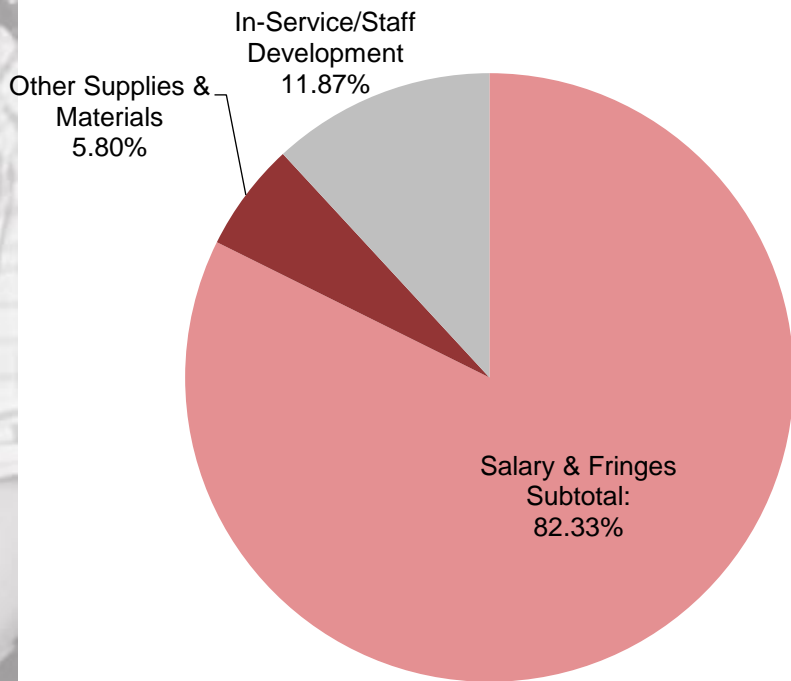


CAREER AND TECH ED SUPPORT

Teaching, Learning, and
Assessment

Missy Abel

Assistant Superintendent, Teaching, Learning and
Assessment



\$33,694

Overview

Vocational Education Instructional Staff Support includes activities primarily for assisting CTE instructional staff in planning, developing, and evaluating the process of providing learning experiences that give students the opportunity to develop the knowledge, skills and attitudes, and possibly industry certification needed for employment in an occupational area.

SUPPORT: CAREER AND TECHNICAL EDUCATION (72230)

<u>Acct</u>	<u>Description</u>	FY 2025	FY 2025	FY 2024	FY 2023
		<u>PERS</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
105	Director/Supervisor	0.2	21,878	20,828	20,021
201	Social Security		1,356	1,291	1,133
204/217	State Retirement		1,490	1,418	1,802
206	Life Insurance		50	50	30
207	Medical Insurance		2,650	2,650	2,366
212	Medicare		317	302	265
Salary & Fringes Subtotal:		0.2	27,741	26,539	25,617

Includes funds for support staff in the Career and Technical Education Department.

			-	-	-
499	Other Supplies & Materials		1,953	1,953	1,344
524	In-Service/Staff Development		4,000	4,000	3,812
Services Subtotal:			5,953	5,953	5,156
SUPPORT: TECHNICAL EDUCATION TOTAL:			33,694	32,492	30,773

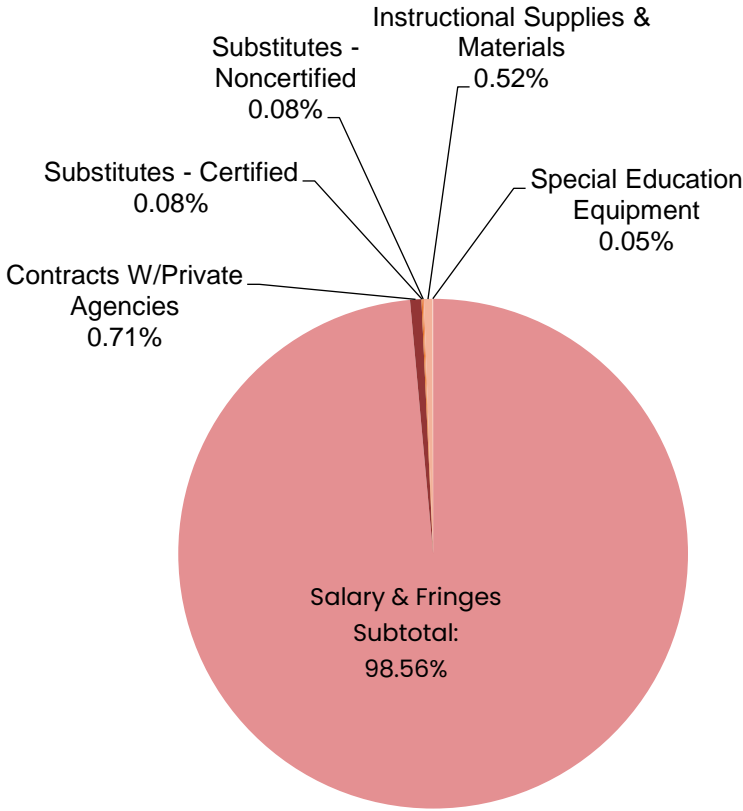
Supplies and materials and staff development for the CTE Supervisor.



SPECIAL EDUCATION INSTRUCTION

Sarah Huffman

Assistant Superintendent, Exceptional Student Education



\$6,319,860

Overview

This function holds all SPED teachers, assistants, speech language pathologists, Board-Certified Behavior Analysts, and contracting services for vision and speech. Instructional Supplies and Materials include teacher discretionary funds. Special education equipment purchases ranged from standers to assistive technology devices.

SPECIAL EDUCATION PROGRAM (71200)

Acct	Description	FY 2025 PERS	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
116	Teachers	43.0	2,801,268	2,575,770	2,177,842
117	Career Ladder Program		5,000	5,000	1,000
128	Homebound Teachers	1.0	70,717	67,371	66,714
163	Educational Assistants	40.0	1,223,393	1,014,878	889,969
171	Therapists (Speech)	10.0	790,363	652,740	616,413
188	Instructional Responsibility		122,000	122,000	122,000
201	Social Security		310,790	275,141	223,689
204/217	State Retirement		371,219	326,974	343,003
206	Life Insurance		16,625	15,400	5,549
207	Medical Insurance		445,000	410,000	371,558
212	Medicare		72,685	64,348	52,314
Salary & Fringes Subtotal:		94.0	6,229,060	5,529,622	4,870,051

Includes salaries and benefits for teachers, speech therapists, and classroom assistants used in Special Education classes. Includes homebound teachers who go to individual students' homes if they are unable to attend school because of illness or hospitalization.

312	Contracts W/Private Agencies		44,900	44,900	44,900
369	Substitutes - Certified		5,000	5,000	7,676
370	Substitutes - Noncertified		5,000	5,000	4,917
429	Instructional Supplies & Materials		32,900	29,300	21,671
725	Special Education Equipment		3,000	3,000	2,824
Services Subtotal:			90,800	87,200	81,988
SPECIAL EDUCATION TOTAL:			6,319,860	5,616,822	4,952,039

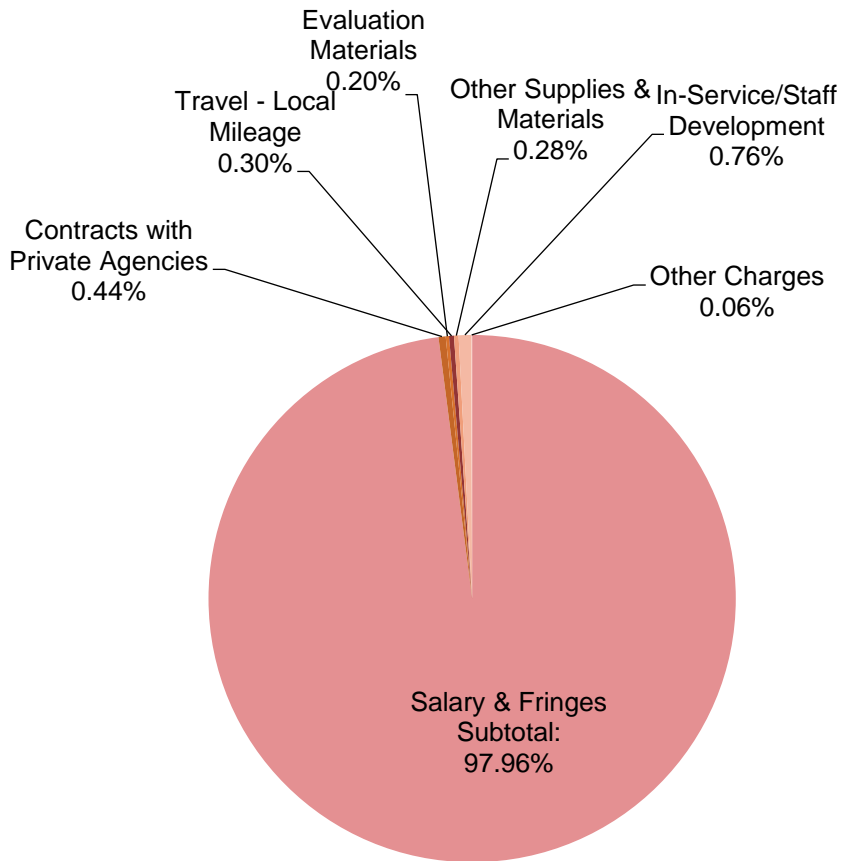
Includes contracts for services provided by private agencies for services (such as hearing impaired and visually impaired) that cannot be provided in a cost-efficient manner by the District and the cost of instructional materials and supplies, and equipment used to provide Special Education services.



SPECIAL EDUCATION SUPPORT

Sarah Huffman

Assistant Superintendent, Exceptional Student Education



\$2,313,684

Overview

This budget includes positions that are not common in many systems across the state: clericals assigned specifically to SPED only. These clericals work to schedule meetings, keep paperwork in compliance and assist in parent communication. Occupational and physical therapists and testing, evaluation materials are also included.

SUPPORT: SPECIAL EDUCATION (72220)

<u>Acct</u>	<u>Description</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>
		<u>PERS</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
105	Supervisors/Supervisor	4.0	453,444	332,709	280,324
124	Psychological Personnel	5.0	448,344	430,474	394,944
131	Medical Personnel (OT/PT)	5.0	398,456	392,126	378,937
161	Assistant	1.0	62,746	72,085	70,696
162	Clerical Personnel	6.0	244,868	234,617	213,660
189	Other Salaries	3.0	210,767	233,771	222,609
201	Social Security		112,755	105,139	91,342
204/217	State Retirement		157,159	148,742	136,773
206	Life Insurance		6,175	6,050	2,266
207	Medical Insurance		141,600	138,650	129,483
212	Medicare		26,370	24,589	21,362
Salary & Fringes Subtotal:		24.0	2,262,684	2,118,952	1,942,396

Includes salaries and benefits for directors, supervisors, psychologists, occupational and physical therapists, Central Office clerical personnel as well as clerical personnel located at every elementary, middle, and high school.

312	Contracts with Private Agencies		11,000	11,000	11,000
324	Evaluation Materials		5,000	5,000	-
355	Travel - Local Mileage		7,500	7,500	4,216
499	Other Supplies & Materials		7,000	12,270	6,298
524	In-Service/Staff Development		19,000	19,000	18,981
599	Other Charges		1,500	1,500	1,989
Services Subtotal:			51,000	56,270	42,484
SUPPORT: SPECIAL EDUCATION TOTAL:			2,313,684	2,175,222	1,984,880

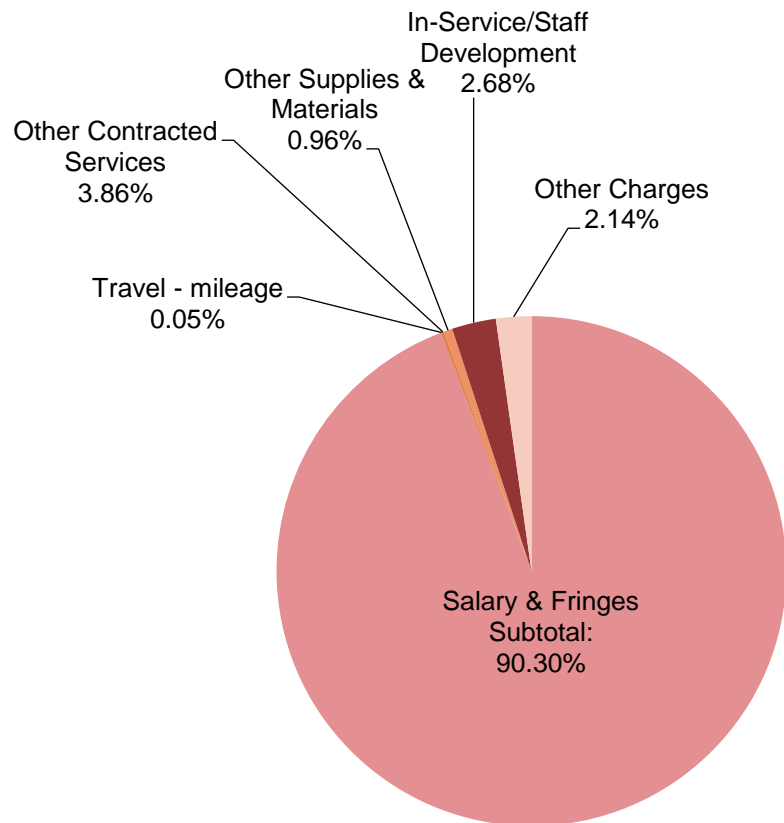
Includes support for Special Education Department for consultation, travel - local mileage for special education personnel using personal vehicles in the performance of their job, in-service and staff development. Includes specialized supplies, materials, and evaluations used with special populations.

ATTENDANCE & PLANNING

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$932,961

Overview

The GMSD Attendance and Planning (Student Services) department takes pride in monitoring and responding to new and trending student issues. We attend local and state level professional development to assist us in providing the best products and programs. We understand that student success is the focus of the district, and we strive to give them the tools to be productive students and citizens in the community.

ATTENDANCE & PLANNING (72110)

Acct	Description	FY 2025	FY 2025	FY 2024	FY 2023
		PERS	Budget	Budget	Actual
105	Director/Supervisor	2.0	250,152	238,239	229,269
130	Social Worker	2.0	160,855	153,277	147,388
162	Clerical Personnel	2.0	115,631	109,638	93,527
189	Other Salaries	1.5	152,738	145,482	139,481
201	Social Security		42,121	40,091	33,589
204/217	State Retirement		56,738	54,001	49,674
206	Life Insurance		1,875	1,875	841
207	Medical Insurance		52,500	52,500	31,284
212	Medicare		9,851	9,376	8,507
Salary & Fringes Subtotal:		7.5	842,461	804,479	733,560

Includes salaries and benefits for personnel working in the Student Services department which provides support services for the schools in the areas of attendance, safety, discipline, suspensions, etc.

355	Travel - mileage		500	500	-
399	Other Contracted Services		36,000	1,000	78
499	Other Supplies & Materials		9,000	5,000	1,320
524	In-Service/Staff Development		25,000	25,000	20,237
599	Other Charges		20,000	15,000	9,639
Services Subtotal:			90,500	46,500	31,274

ATTENDANCE & PLANNING TOTAL:

932,961 850,979 764,834

Includes costs for employee local mileage as well as funds for some school personnel to receive specialized training in appropriate areas of school discipline.



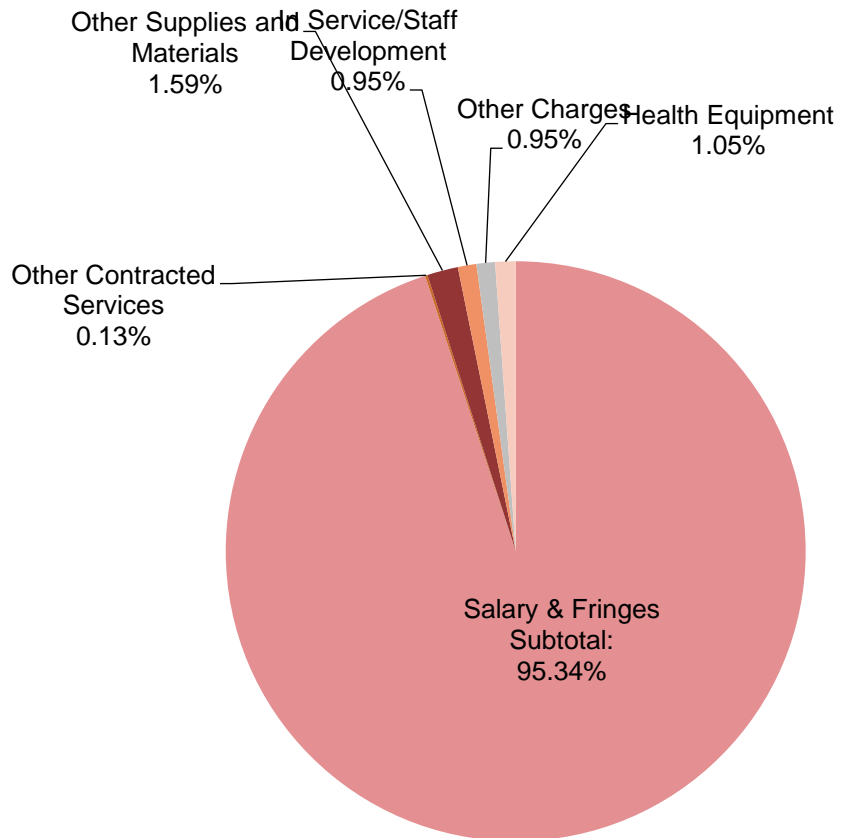


HEALTH SERVICES

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$787,819

Overview

GMSD is dedicated to improving the overall health of our students to assure academic and personal success. GMSD demonstrates its dedication by providing funding to support Tennessee's Coordinated School Health initiative by employing a School Health Supervisor. The School Health Supervisor works to develop programs to improve health-conscious opportunities such as; 7th/9th/ 11th grade CPR/AED certification, in and out of class physical activity, nutritional education, safe educational environments for all, increasing staff wellness, student health screenings, and community partnerships though out the city. In addition, GMSD provides funding for a full-time nurse at each school and a district lead nurse for additional medical support.

HEALTH SERVICES (72120)

Acct	Description	FY 2025	FY 2025	FY 2024	FY 2023
		PERS	Budget	Budget	Actual
105	Director/Supervisor	1.5	154,779	151,609	74,603
131	School Nurses	8.0	420,305	362,657	12,362
189	Other Salaries & Wages		4,500	4,500	-
201	Social Security		35,934	32,163	5,221
204/217	State Retirement		49,834	44,287	8,076
206	Life Insurance		1,663	1,488	130
207	Medical Insurance		75,650	68,950	8,751
212	Medicare		8,404	7,522	1,221
	Salary & Fringes Subtotal:	9.5	751,069	673,176	110,364

Includes salaries and benefits for school nurses.

399	Other Contracted Services		1,000	1,000	176,071
499	Other Supplies and Materials		12,500	12,500	20,245
524	In Service/Staff Development		7,500	7,500	4,000
599	Other Charges		7,500	7,500	3,000
735	Health Equipment		8,250	8,250	3,000
	Services Subtotal:		36,750	36,750	206,316

HEALTH SERVICES TOTAL:

787,819 709,926 316,680

Includes cost of supplies and other support costs for school nurses.

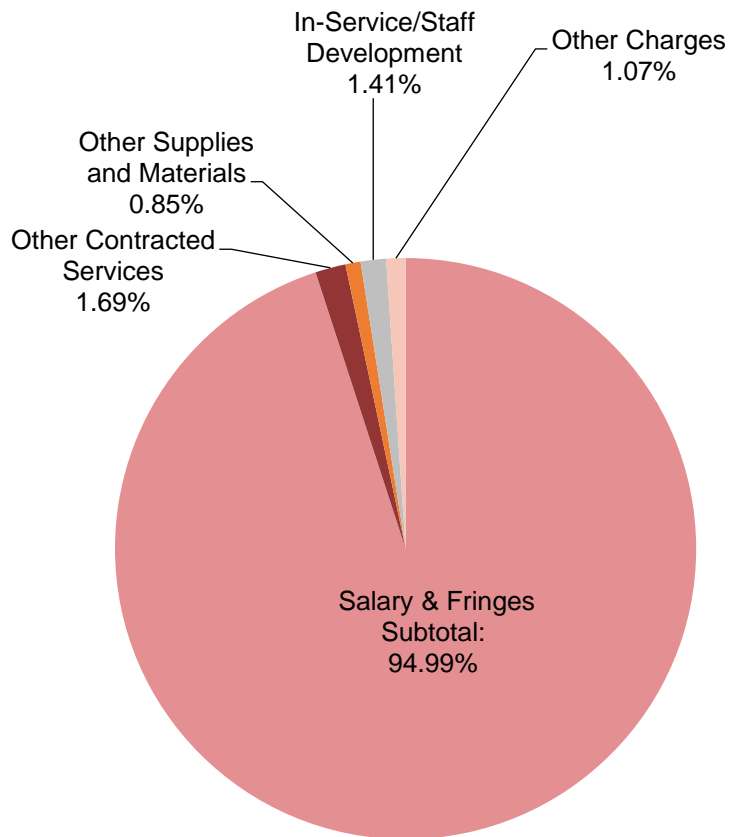


OTHER STUDENT SUPPORT/ GUIDANCE

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$1,774,817

Overview

The GMSD Other Student Support department is comprised of 18 School Counselors and 1 Counseling Intervention Specialist. Our school counselors receive local, state, and national professional development, to stay current with new programs that support student development. Houston Middle has received the Recognized ASCA Model Program (RAMP) designation and was honored at the American School Counselors Association conference in New Orleans, LA.

OTHER STUDENT SUPPORT/GUIDANCE (72130)

<u>Acct</u>	<u>Description</u>	<u>FY 2025</u> <u>PERS</u>	<u>FY 2025</u> <u>Budget</u>	<u>FY 2024</u> <u>Budget</u>	<u>FY 2023</u> <u>Actual</u>
117	Career Ladder Program		3,000	3,000	3,000
123	Guidance Personnel	19.0	1,367,501	1,309,435	1,199,550
188	Instructional Responsibility		1,500	1,500	-
201	Social Security		85,064	81,464	71,131
204/217	State Retirement		93,433	89,479	105,139
206	Life Insurance		3,325	3,325	1,752
207	Medical Insurance		112,100	112,100	83,322
212	Medicare		19,894	19,052	16,636
	Salary & Fringes Subtotal:	19.0	1,685,817	1,619,355	1,480,530
<i>Includes salaries and benefits for School Counselors in Elementary, Middle and High Schools to meet accreditation standards and Strategic Plan goals.</i>					
399	Other Contracted Services		30,000	30,000	11,525
499	Other Supplies and Materials		15,000	15,000	224
524	In-Service/Staff Development		25,000	25,000	28,842
599	Other Charges		19,000	19,000	8,195
790	Other Equipment				36,890
	Services Subtotal:		89,000	89,000	85,676
	OTHER STUDENT SUPPORT TOTAL:		1,774,817	1,708,355	1,566,206

Includes cost of materials used and staff development costs.

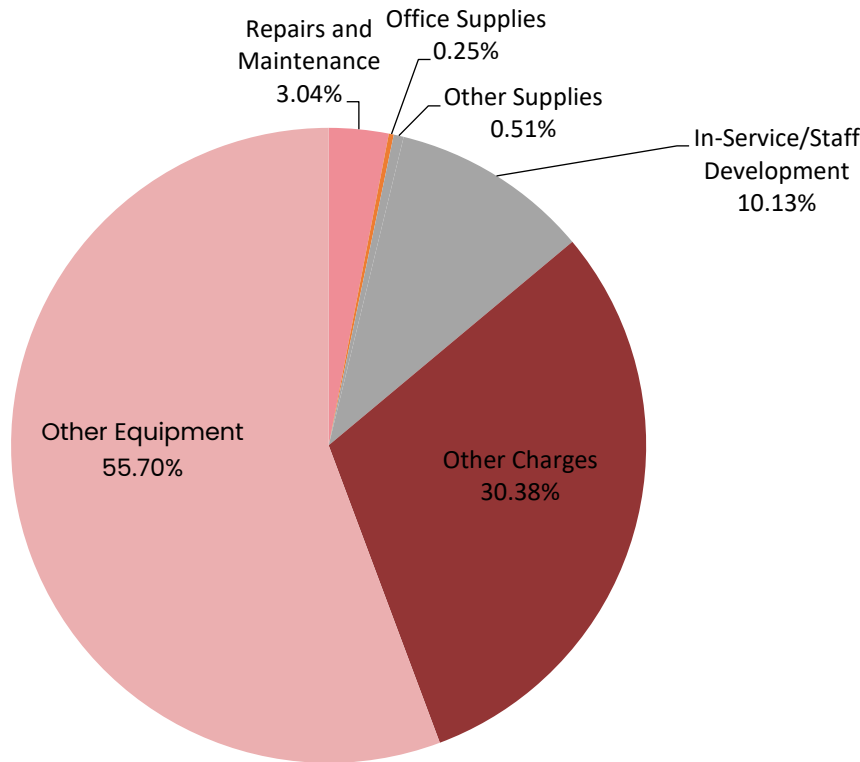


SCHOOL SAFETY

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$98,750

Overview

Each year school districts across the state are awarded Safe Schools Grants. These monies are used to increase school safety awareness as well as to purchase equipment to help GMSD students, faculties, and stakeholders feel safe while on campus. In recent years, we have used a portion of the grant to upgrade and/or replace the security cameras on the exterior and interior of each campus. We have recognized that cell phone coverage is inconsistent on our campuses and realize that phone communications are an essential part of any emergency plan. Each year our School Resource Officer Supervisor attends a national conference where school systems across the nation listen to real life emergency preparedness events and participate in round table discussions to identify programs and procedures that we may be able to implement in GMSD.

SCHOOL SAFETY (72830)

<u>Acct</u>	<u>Description</u>	<u>FY 2025 Budget</u>	<u>FY 2024 Budget</u>	<u>FY 2023 Actual</u>
336	Repairs and Maintenance	3,000	3,000	-
435	Office Supplies	250	250	16
499	Other Supplies	500	500	-
524	In-Service/Staff Development	10,000	10,000	4,295
599	Other Charges	30,000	27,500	18,249
790	Other Equipment	_____ 55,000	_____ 55,000	_____ 10,805
SCHOOL SAFETY TOTAL:		98,750	96,250	33,365

Includes cost of employee badges and visitor identification system for all schools.

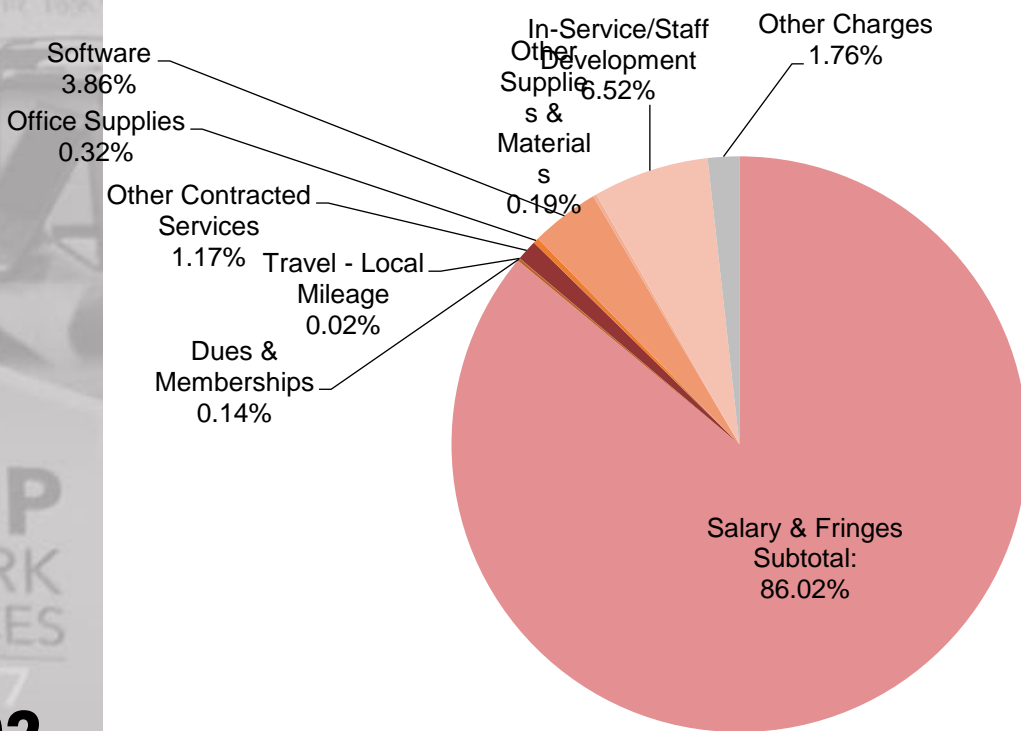


HUMAN RESOURCES

Department of Human Resources

Elissa Stratton

Assistant Superintendent, Human Resources



\$625,892

Overview

The Department of Human Resources Budget includes the salaries of an Assistant Superintendent, a Human Resources Supervisor, and Human Resources and Benefits Specialists. This department recruits, retains, and develops exemplary staff through employee relations programs. Human Resources also works to develop a competitive, comprehensive benefits package and works with staff in selecting benefits that best meet their differentiated needs during the open enrollment process.

HUMAN RESOURCES (72520)

<u>Acct</u>	<u>Description</u>	FY 2025	FY 2025	FY 2024	FY 2023
		<u>PERS</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
105	Directors/Supervisors	2.0	238,455	227,073	215,594
161	Human Resources Specialist	1.5	114,728	111,822	83,212
162	Benefits Specialist	1.0	80,181	81,433	74,668
201	Social Security		26,869	26,060	22,601
204/217	State Retirement		34,268	33,340	31,902
206	Life Insurance		1,125	1,125	498
207	Medical Insurance		31,500	31,500	17,636
212	Medicare		6,284	6,095	5,286
299	Other Fringe Benefits		5,000	5,000	-
Salary & Fringes Subtotal:		4.5	538,410	523,448	451,397

Includes salaries and benefits for Human Resources and Communications. Other fringe benefits include costs for employee assistant program, physicals, drug testing, and other pre-employment costs.

320	Dues & Memberships		864	844	-
355	Travel - Local Mileage		100	100	-
399	Other Contracted Services		7,328	6,838	6,500
435	Office Supplies		2,000	2,000	1,634
471	Software		24,135	16,285	12,419
499	Other Supplies & Materials		1,200	1,200	763
524	In-Service/Staff Development		40,815	40,815	42,410
599	Other Charges		11,040	2,000	1,439
Services Subtotal:			87,482	70,082	65,165
HUMAN RESOURCES TOTAL:			625,892	593,530	516,562

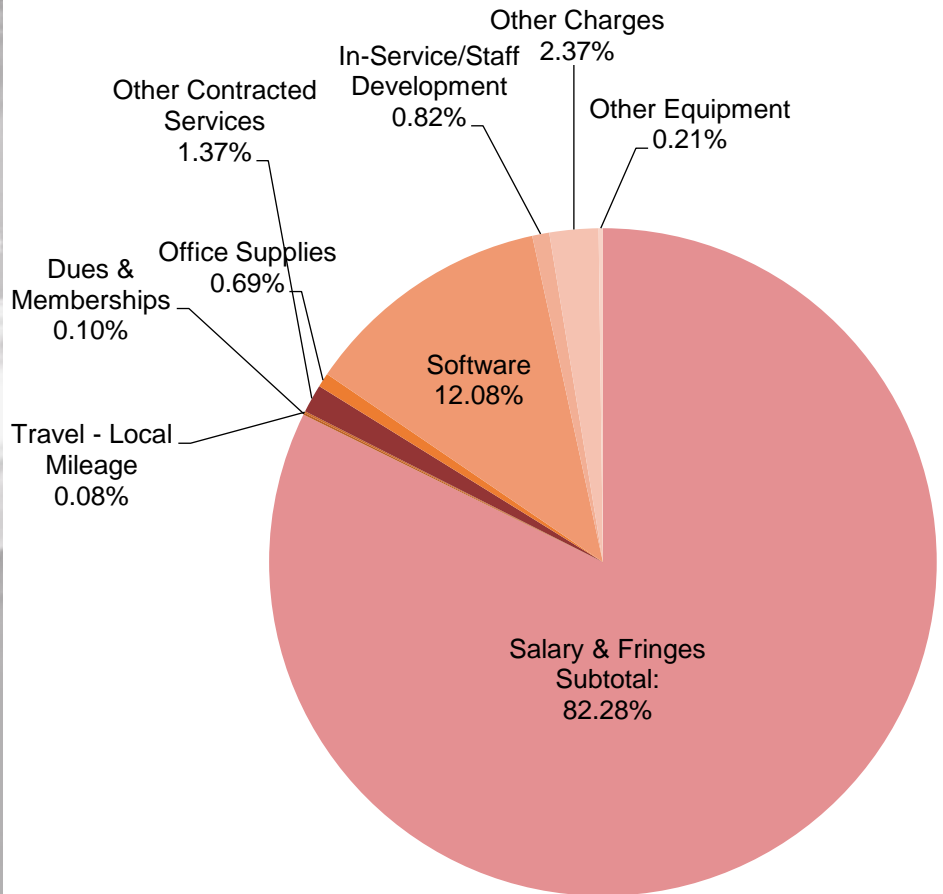
Includes costs associated with Human Resource department.



FISCAL SERVICES

Kevin Jones

Chief Financial Officer



\$728,273

Overview

The Finance Department is responsible for processing payroll, paying vendors, preparing financial reports for the Board and for the TN Department of Education, developing budgets, processing grant and federal program reimbursements and cash receipts, accounting for fixed assets and construction projects, assisting staff with procuring goods and services, assisting school financial secretaries with financial reporting processes and compliance, providing staff technical assistance with Skyward systems development, and working with SFE who administers the school nutrition program. The Finance Department processes annually approximately 15,000 vendor payments and payroll direct deposits.

FISCAL SERVICES (72510)

Acct	Description	FY 2025	FY 2025	FY 2024	FY 2023
		PERS	Budget	Budget	Actual
105	Directors/Supervisors	2.0	243,843	133,098	121,211
119	Accounting Specialists	1.5	120,272	228,759	216,117
122	Purchasing Personnel	1.0	29,534	29,534	13,070
161	Assistant	1.0	75,614	72,035	69,600
201	Social Security		29,094	28,732	24,622
204/217	State Retirement		43,407	42,867	37,564
206	Life Insurance		1,375	1,375	633
207	Medical Insurance		49,280	49,280	27,263
212	Medicare		6,804	6,720	5,758
	Salary & Fringes Subtotal:	5.5	599,223	592,400	515,838

Includes salaries and benefits for CFO, School Accounting, Purchasing, Accounts Payable and Payroll department personnel.

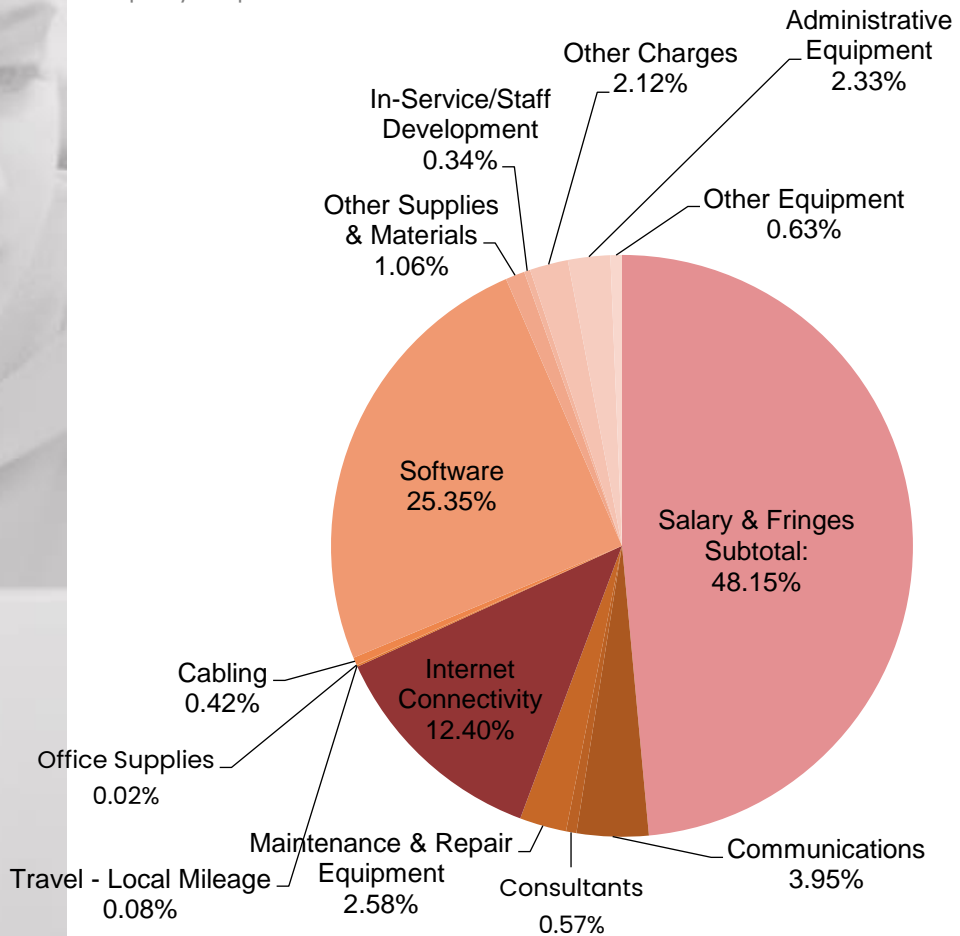
320	Dues & Memberships		700	700	360
355	Travel - Local Mileage		600	600	50
399	Other Contracted Services		10,000	10,000	760
435	Office Supplies		5,000	5,000	3,494
471	Software		88,000	88,000	61,815
524	In-Service/Staff Development		6,000	6,000	6,946
599	Other Charges		17,250	17,250	27,002
790	Other Equipment		1,500	1,500	904
	Services Subtotal:		129,050	129,050	101,331
	FISCAL SERVICES TOTAL:		728,273	721,450	617,169

Includes costs for the new business software implemented.

DEPARTMENT OF TECHNOLOGY

Josh Cathey

Deputy Superintendent



\$2,363,090

Department Overview

The Germantown Municipal School District is committed to providing students with a 21st Century Classroom environment to better prepare them for their future careers in a technology rich society. The Technology Department provides and supports communication tools that connect students and teachers in digital platforms and also give parents up to date information on classroom assignments, grades, attendance, etc. These tools include the district's student information system (Skyward), the district's notification system (Skylert), the learning management system (Schoology) and the district website. In addition to communication tools, our department provides and supports devices that enhance digital learning, improves computer skills, and helps make instruction seamless from school to home.

TECHNOLOGY (72250)

Acct	Description	FY 2025 PERS	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
105	Directors/Supervisors	1.0	110,388	105,141	102,088
120	Computer Programmers	7.0	493,061	438,257	385,688
162	Clerical Personnel	0.0	-	-	4,281
189	Other Salaries & Wages	3.0	270,604	257,767	210,352
201	Social Security		54,191	49,672	40,429
204/217	State Retirement		80,850	74,108	62,772
206	Life Insurance		2,750	2,750	961
207	Medical Insurance		113,212	113,212	67,548
212	Medicare		12,674	11,617	9,455
Salary & Fringes Subtotal:		11.0	1,137,730	1,052,524	883,574

Includes salaries and benefits for administrative and instructional support technology positions.

307	Communications		93,400	90,400	68,681
308	Consultants		13,500	13,500	9,430
336	Maintenance & Repair Equipment		61,000	61,000	59,777
350	Internet Connectivity		293,000	293,000	204,489
355	Travel - Local Mileage		2,000	1,000	737
435	Office Supplies		500	500	376
470	Cabling		10,000	10,000	10,000
435	Software		598,960	575,300	464,981
499	Other Supplies & Materials		25,000	25,000	18,776
524	In-Service/Staff Development		8,000	8,000	1,765
599	Other Charges		50,000	26,000	6,246
701	Administrative Equipment		55,000	55,000	79,013
790	Other Equipment		15,000	15,000	11,983
Services Subtotal:			1,225,360	1,173,700	936,254
TECHNOLOGY TOTAL:			2,363,090	2,226,224	1,819,828

Includes costs for all telephone and internet charges, computers, software, and equipment.

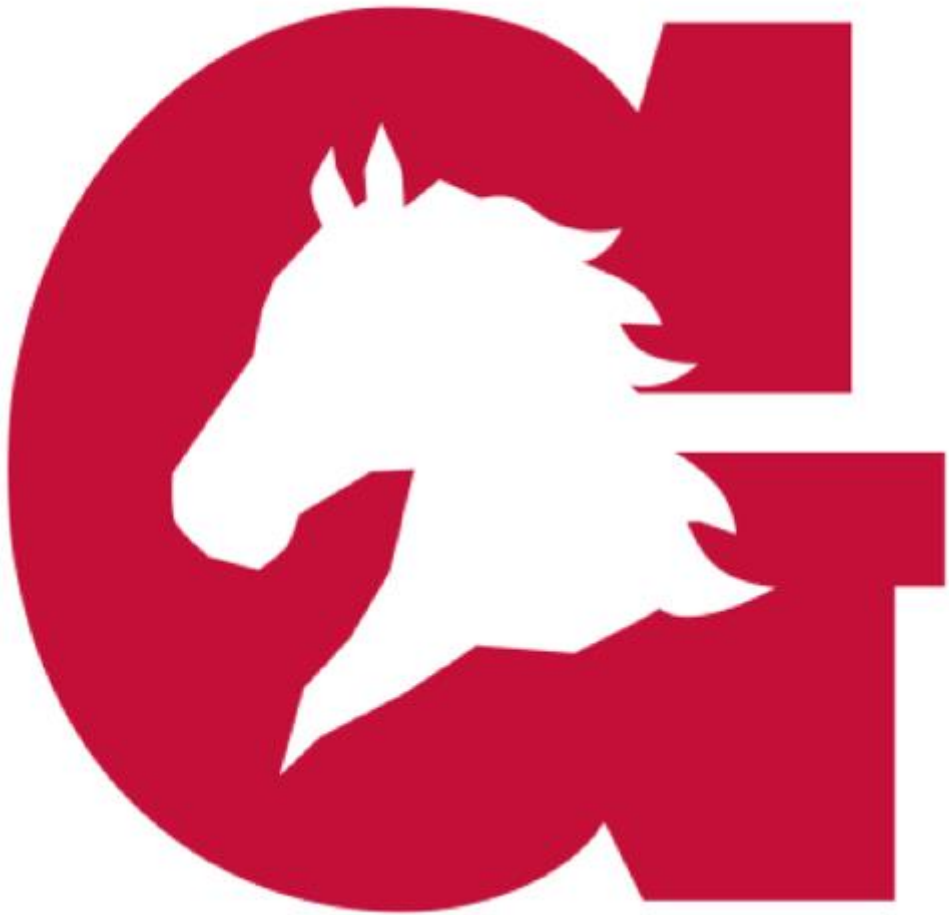


BLENDED LEARNING PROGRAM

Program Overview

The Germantown Municipal School District strives to develop students, who are responsible in their use of technology, can use technology advantageously as a communication and presentation device, and can stay current with creative opportunities. In accordance with this, schools has transitioned to blended classrooms and the use of 1:1 devices for all students grades 6-12 and 1:2 devices for all students grades K-5 (7,800 devices). This also includes providing laptops to staff and students who will enroll in our fully online school in FY22. Blended Learning is an aggressive model that has required a substantial financial investment. It has also required a substantial infrastructure investment around capacity and cybersecurity.

The district continues to place a large emphasis on cybersecurity and students' digital safety by incorporating an active student email monitoring system which scans files in students' web-based GoogleDrive storage. This system scans for inappropriate material, instances of cyberbullying, and incorporates an instant alert reporting system that students can use to share their own concerns about school safety (including bullying, planned fights, students in crisis, threats of violence, weapons brought to school, etc.). Trained professionals monitor this system 24/7/365 and alert district-appointed personnel.



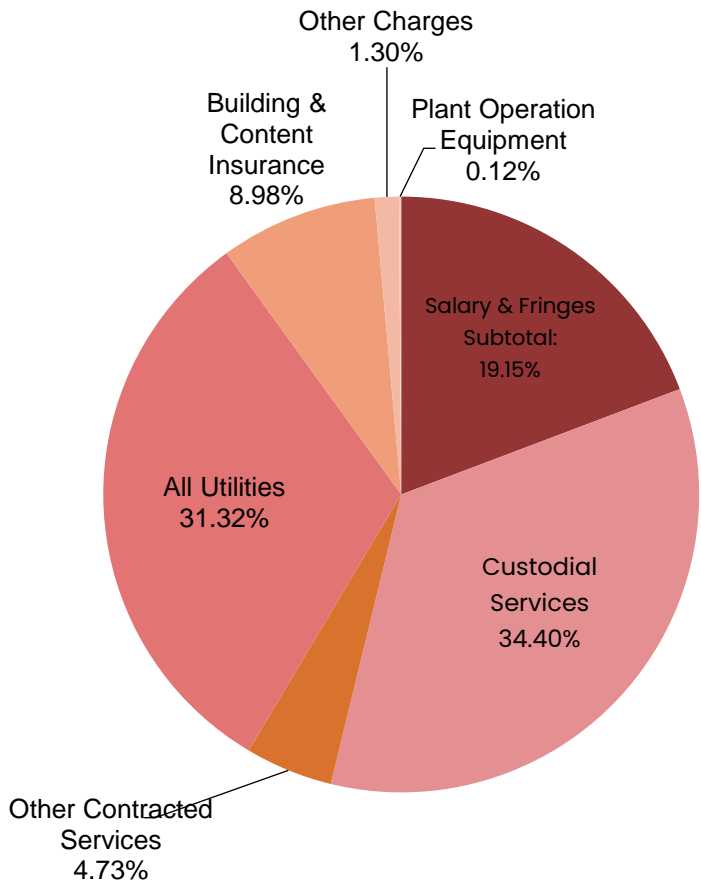


OPERATION OF PLANT

Department of Operations

Josh Cathey

Deputy Superintendent



\$4,230,173

Overview

Included in this budget are plant manager salaries and fringes, custodial contract, daily trash and recycling collection, monthly elevator maintenance and inspection, security and monitoring contract, TOSHA/OSHA inspections, landscaping contract, light gas and water utility payments, property insurance, pest control contract, and weed control/fertilization.

OPERATION OF PLANT (72610)

Acct	Description	FY 2025	FY 2025	FY 2024	FY 2023
		PERS	Budget	Budget	Actual
166	Custodial Wages	6.0	231,920	220,618	5,000
167	Plant Managers	6.0	385,011	360,287	323,351
189	Other Salaries & Wages		-	-	15,140
201	Social Security		38,250	36,016	19,327
204/217	State Retirement		35,613	33,327	31,232
206	Life Insurance		1,800	1,800	473
207	Medical Insurance		111,996	111,996	43,035
212	Medicare		5,583	5,224	4,520
	Salary & Fringes Subtotal:	12.0	810,173	769,268	442,078

Includes salaries and benefits for personnel in Plant Operations.

328	Custodial Services		1,455,000	1,425,000	1,083,497
399	Other Contracted Services		200,000	180,000	184,480
415	All Utilities		1,325,000	1,300,000	1,137,135
502	Building & Content Insurance		380,000	330,000	271,339
599	Other Charges		55,000	50,000	43,070
720	Plant Operation Equipment		5,000	5,000	2,119
	Services Subtotal:		3,420,000	3,290,000	2,721,640
	OPERATION OF PLANT TOTAL:		4,230,173	4,059,268	3,163,718

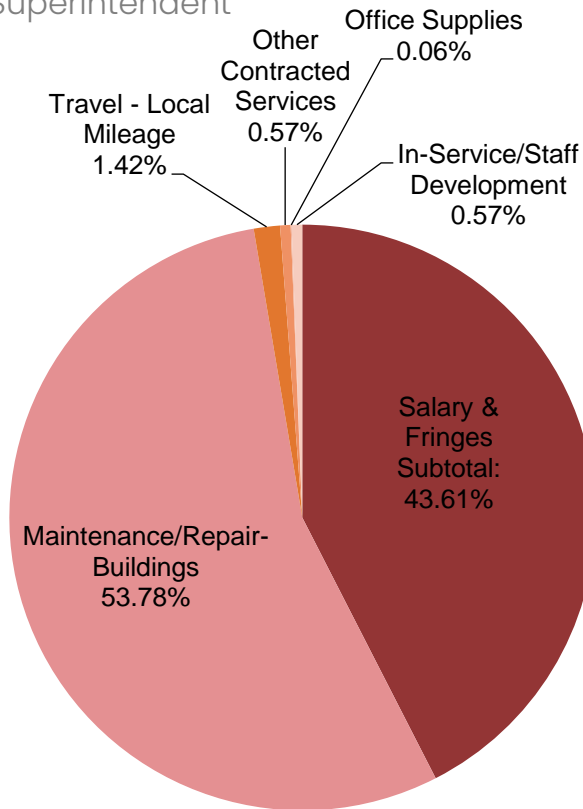
Includes costs for all utilities, trash pickup, out-sourcing cleaning, materials and supplies, environmental monitoring, security system maintenance, elevator maintenance, building insurance, and equipment needed to maintain cleanliness of buildings and grounds.

MAINTENANCE OF PLANT

Department of Operations

Josh Cathey

Deputy Superintendent



\$1,766,390

Overview

Included in this budget are Operations department salaries and fringes, all maintenance of buildings including plumbing, electrical, roofing, HVAC, carpentry, locksmith, grease trap cleanings, security alarm system maintenance/inspections, fire alarm system maintenance/inspections, fire extinguisher maintenance/inspections, fire sprinkler system maintenance/inspections, AHERA asbestos plans, and many other trades, including School Dude maintenance software.

This budget allows the district to stay operational on a day-to-day basis. This maintenance software allows the department to see problem areas, maintenance staffing needs, and to prioritize capital improvement projects by providing data on the number of work orders received from a specific building or priority area.

MAINTENANCE OF PLANT (72620)

Acct	Description	FY 2025	FY 2025	FY 2024	FY 2023
		PERS	Budget	Budget	Actual
105	Director	1.0	145,228	138,304	134,265
161	Secretaries	1.0	68,153	64,932	61,840
167	Maintenance Personnel	4.0	396,820	343,696	328,695
201	Social Security		37,832	33,910	30,682
204/217	State Retirement		52,900	47,217	47,048
206	Life Insurance		1,500	1,500	775
207	Medical Insurance		59,109	59,109	48,120
212	Medicare		8,848	7,931	7,185
	Salary & Fringes Subtotal:	6.0	770,390	696,599	658,610

Includes salaries and benefits for personnel in the School Plant Maintenance Department (building repairs, heating and air conditioning, plumbing, electrical, glass, roof, door locks and hardware, ground maintenance, etc.)

320	Dues and Memberships		-	-	4,970
335	Maintenance/Repair-Buildings		950,000	900,000	838,561
355	Travel - Local Mileage		25,000	25,000	9,765
399	Other Contracted Services		10,000	10,000	9,536
435	Office Supplies		1,000	1,000	1,129
524	In-Service/Staff Development		10,000	10,000	4,977
	Services Subtotal:		996,000	946,000	868,938
	MAINTENANCE OF PLANT TOTAL:		1,766,390	1,642,599	1,527,548

Includes costs for materials and supplies to repair and maintain facilities and equipment necessary to perform such functions.

TRANSPORTATION

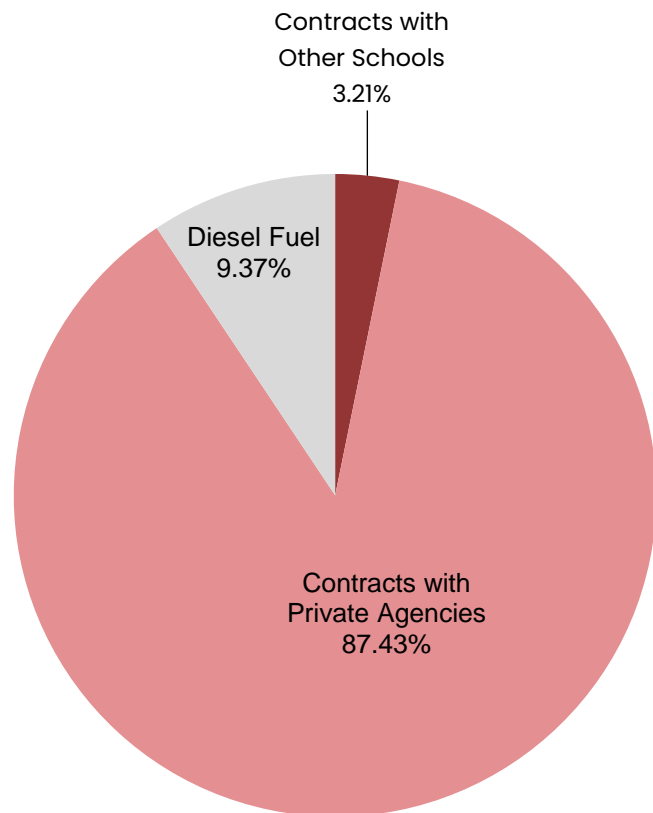
Department of Operations

Josh Cathey

Deputy Superintendent



\$2,405,302



Overview

Included in this budget are all costs associated with transportation, including our transportation contract with Durham, diesel fuel, software, and personnel.

TRANSPORTATION (72710)

<u>Acct</u>	<u>Description</u>	FY 2025 <u>Budget</u>	FY 2024 <u>Budget</u>	FY 2023 <u>Actual</u>
311	Contracts with Other Schools	80,302	74,856	79,440
312	Contracts with Private Agencies	2,100,000	2,000,000	1,439,390
412	Diesel Fuel	<u>225,000</u>	<u>225,000</u>	<u>187,044</u>
	Services Subtotal:	<u>2,405,302</u>	<u>2,299,856</u>	<u>1,705,874</u>
	TRANSPORTATION TOTAL:	<u>2,405,302</u>	<u>2,299,856</u>	<u>1,705,874</u>

Includes bus transportation support costs for contracted transportation services, shared overhead services, and fuel costs.



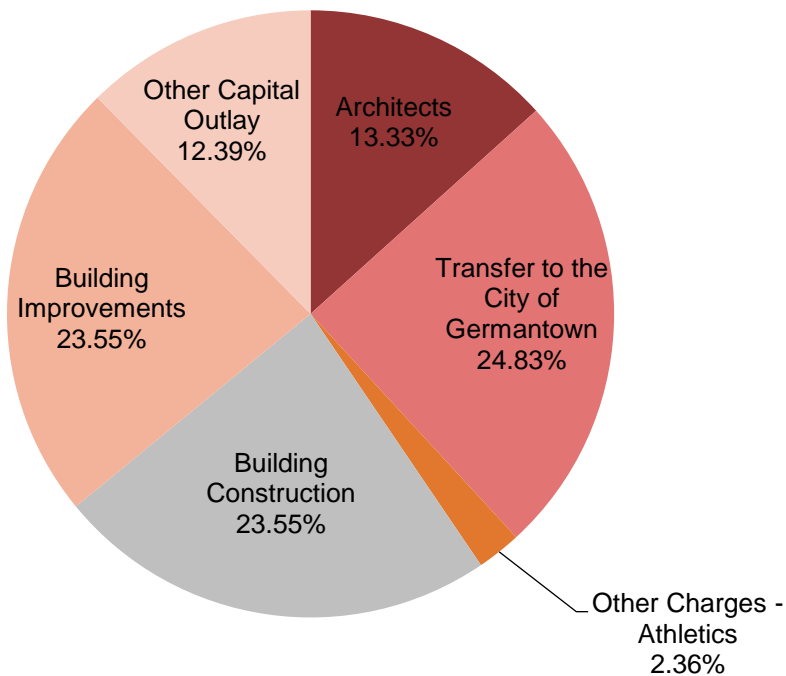


REGULAR CAPITAL OUTLAY

Department of Operations

Josh Cathey

Deputy Superintendent



\$2,123,130

Overview

Included in this budget are architect and engineering fees, payments to the City of Germantown totaling \$527,130 for bond debt for the Riverdale Addition (year 9 of 30) and District Office (year 6 of 12), \$180,000 for modular lease payments for modular classrooms at Farmington and Dogwood, and all other operating dollars to address capital improvement projects large and small throughout the District.

REGULAR CAPITAL OUTLAY (76100)

Acct	Description	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
304	Architects	283,000	300,000	258,558
590	Transfer to the City of Germantown	527,130	527,676	528,195
599	Other Charges - Athletics	50,000	50,000	-
706	Building Construction	500,000	500,000	5,787,975
707	Building Improvements	500,000	500,000	436,062
799	Other Capital Outlay	<u>263,000</u>	<u>263,000</u>	<u>719,164</u>
REGULAR CAPITAL OUTLAY TOTAL:		2,123,130	2,140,676	7,729,954

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

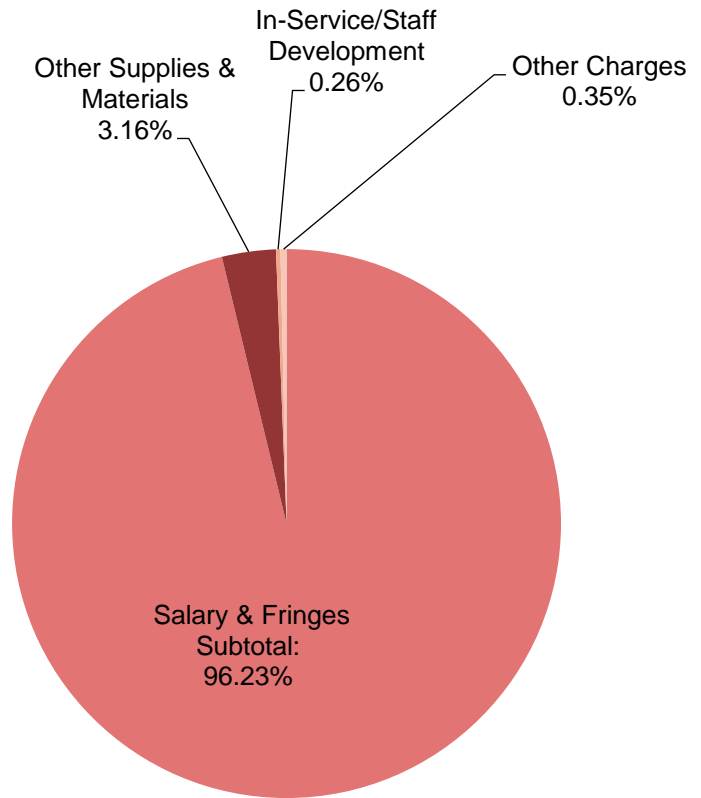


OFFICE OF THE PRINCIPAL

Operations

Josh Cathey

Deputy Superintendent



\$4,656,908

Overview

Germantown Municipal Schools recognizes that the achievement of the district's strategic plan can only be accomplished through school leadership who shape school-level culture that supports GMSSD's visions and missions.

The majority of this budget encompasses the salaries of principals, assistant principals, and office staff at each school campus.

There are some monies allocated for professional development training sessions and for travel expenses.

OFFICE OF PRINCIPAL (72410)

Acct	Description	FY 2025	FY 2025	FY 2024	FY 2023
		PERS	Budget	Budget	Actual
104	Principals & Vice Principals	8.0	999,402	966,786	932,778
117	Career Ladder		11,000	11,000	8,000
139	Assistant Principals	16.0	1,586,661	1,531,358	1,438,382
161	School Secretaries	8.0	388,584	310,334	340,237
162	Clerical Personnel	16.0	590,528	565,209	503,171
189	Other Salaries- Lunch Room Monitors	4.0	37,662	36,103	28,211
201	Social Security		224,058	212,089	189,112
204/217	State Retirement		270,912	255,200	279,017
206	Life Insurance		12,000	11,875	4,720
207	Medical Insurance		308,200	305,250	255,335
212	Medicare		52,401	49,601	44,242
Salary & Fringes Subtotal:		52.0	4,481,408	4,254,805	4,023,205

Includes salaries and benefits for school principals, school administration, school clerical and school lunchroom monitors.

399	Other Contracted Services		-	35,000	30,000
499	Other Supplies & Materials		147,000	147,000	147,000
524	In-Service/Staff Development		12,000	12,000	9,515
599	Other Charges		16,500	14,500	14,975
Services Subtotal:			175,500	208,500	201,490
OFFICE OF PRINCIPAL TOTAL:			4,656,908	4,463,305	4,224,695

Includes costs associated with operation of schools including TISA funds allocated to individual school operations.

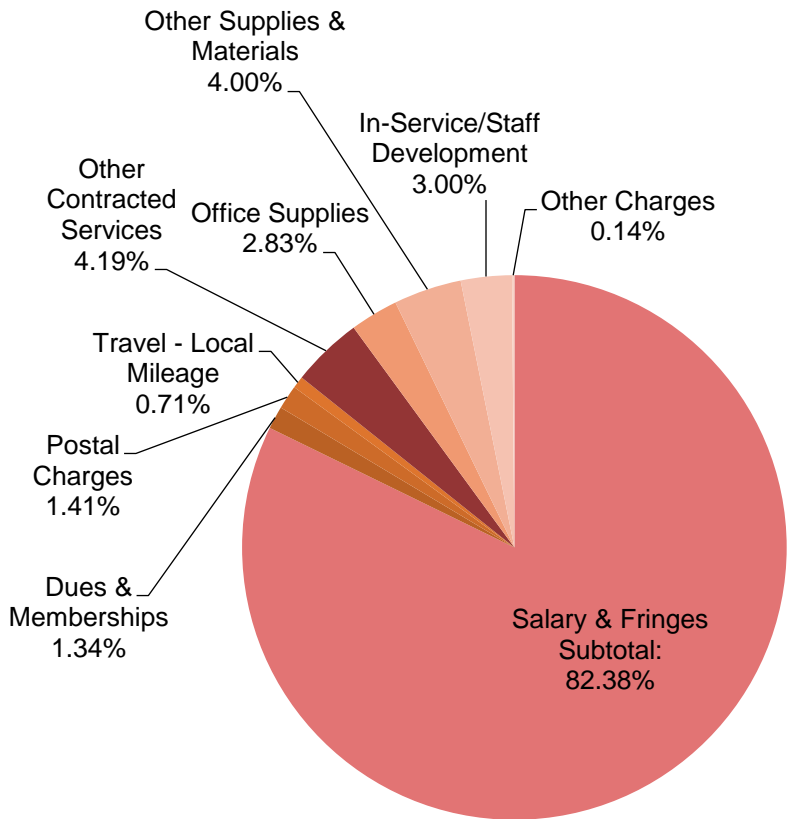


SUPERINTENDENT

Office of the Superintendent

Jason Manuel

Superintendent



\$706,899

Overview

This budget includes salaries for the Superintendent, communications coordinator and interns, executive secretary, and front desk receptionist.

OFFICE OF SUPERINTENDENT (72320)

<u>Acct</u>	<u>Description</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2024</u>	<u>FY 2023</u>
		<u>PERS</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
101	County Official/Administrative Officer	1.0	202,850	192,027	186,044
103	Deputy	0.2	14,624	13,922	15,003
117	Career Ladder		1,000	1,000	2,000
161	Secretaries	2.5	120,022	153,424	115,824
189	Other Salaries & Wages	1.2	126,388	121,141	103,469
201	Social Security		28,823	29,854	22,987
204/217	State Retirement		33,591	35,587	37,563
206	Life Insurance		1,760	1,960	682
207	Medical Insurance		33,500	33,500	33,071
212	Medicare		6,741	6,982	5,879
299	Other Fringe Benefits		<u>13,050</u>	<u>7,200</u>	<u>7,200</u>
Salary & Fringes Subtotal:		4.9	582,349	596,597	529,722

Includes salaries and benefits for the Superintendent, a secretary, and a receptionist.

320	Dues & Memberships		9,500	9,500	3,094
348	Postal Charges		10,000	10,000	8,795
355	Travel - Local Mileage		5,000	5,000	-
399	Other Contracted Services		29,600	29,600	25,789
435	Office Supplies		20,000	20,000	18,608
499	Other Supplies & Materials		28,250	28,250	48,755
524	In-Service/Staff Development		21,200	21,200	14,333
599	Other Charges		<u>1,000</u>	<u>1,000</u>	<u>70</u>
Services Subtotal:			124,550	124,550	119,444
OFFICE OF SUPERINTENDENT TOTAL:			706,899	721,147	649,166

Includes costs associated with the Office of the Superintendent.

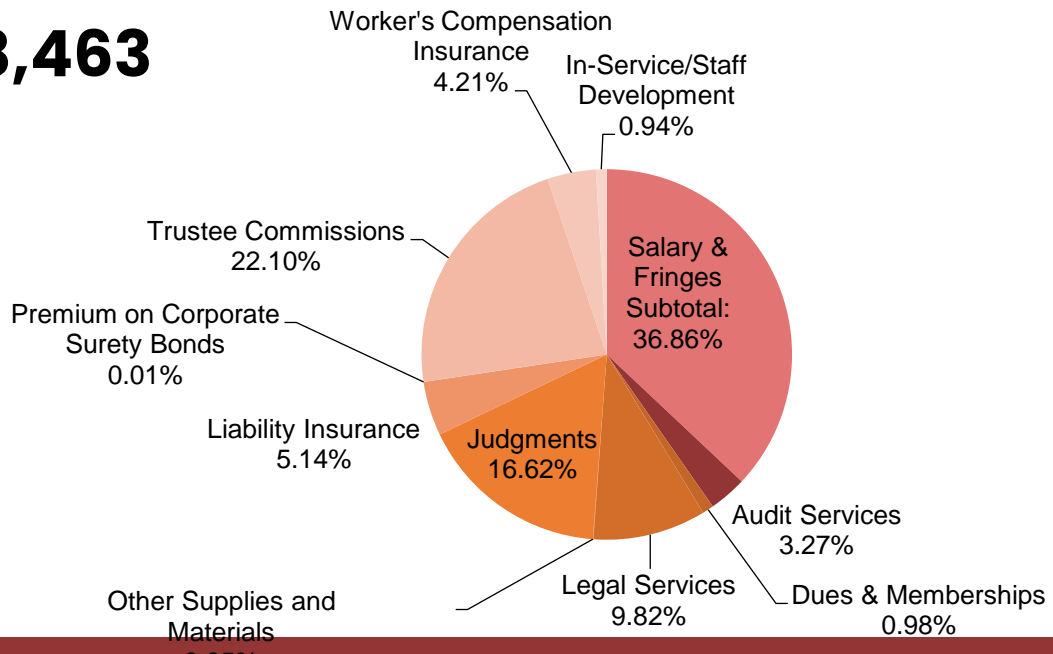




SCHOOL BOARD

Board of Education Services

\$2,138,463



Overview

This budget includes salaries for school board members, travel, workers' compensation insurance, liability insurance, legal services, and audit services. This budget includes an annual settlement (judgment) payment of \$355,453 to SCS agreed upon during the creation of GMSD.

The School Board has made a commitment to fully fund retiree health benefits (OPEB) since FY15. The total amount of the district's OPEB trust account is \$5.3 million.

BOARD OF EDUCATION SERVICES (72310)

Acct	Description	FY 2025 PERS	FY 2025 Budget	FY 2024 Budget	FY 2023 Actual
189	Other Salaries & Wages	5.0	21,500	21,500	21,500
201	Social Security		1,333	1,333	1,333
206	Life Insurance - Retirees		47,000	47,000	30,726
207	Health Insurance - Retirees		708,000	708,000	629,553
210	Unemployment Compensation		10,000	10,000	-
212	Medicare		312	312	312
Salary & Fringes Subtotal:		5.0	788,145	788,145	683,424

Includes salaries and benefits for members of the Board of Education. Includes employee benefits related to OPEB contributions.

305	Audit Services		70,000	65,000	62,200
320	Dues & Memberships		21,000	21,000	17,484
331	Legal Services		210,000	210,000	172,130
399	Other Contracted Services		-	-	89,110
499	Other Supplies and Materials		1,000	1,000	400
505	Judgments		355,453	355,453	357,420
506	Liability Insurance		110,000	100,748	90,567
508	Premium on Corporate Surety Bonds		300	300	300
510	Trustee Commissions		472,565	472,886	445,407
513	Worker's Compensation Insurance		90,000	90,000	67,880
524	In-Service/Staff Development		20,000	20,000	10,539
Services Subtotal:			1,350,318	1,336,387	1,313,437
BOARD OF EDUCATION SERVICES TOTAL:			2,138,463	2,124,532	1,996,861

Includes costs related to operation of the Board of Education, including audit services, legal services and Shelby County Trustee commissions on property and sales tax collections.

