



2021 GMSD OTHER FUNDS

Second Reading – June 23, 2020

KEVIN JONES,
CHIEF FINANCIAL OFFICER

JOSH CATHEY,
DEPUTY SUPERINTENDENT

JASON MANUEL,
SUPERINTENDENT

REBECCA LUTER,
SCHOOL BOARD CHAIR





GERMANTOWN MUNICIPAL SCHOOL DISTRICT

BOARD OF EDUCATION

Rebecca Luter	Chair
Amy Eoff	Vice-Chair
Linda Fisher	Board member
Angela Griffith	Board member
Betsy Landers	Board member

ADMINISTRATION

Jason Manuel	Superintendent
Chauncey Bland	Assistant Superintendent, Student Services
Josh Cathey	Deputy Superintendent
Sarah Huffman	Assistant Superintendent, Exceptional Student Education
Kevin Jones	Chief Financial Officer
John Pierce	Director of Technology
Teresa Price	Assistant Superintendent of Teaching, Learning, and Assessment
Elissa Stratton	Executive Director of Human Resources

GERMANTOWN MUNICIPAL SCHOOL DISTRICT

SCHOOL DISTRICT VISION, MISSION, AND GOALS

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.

GOALS

1. Engaging, Challenging & Innovative Academics
2. Development of the Whole Child
3. Recruit, Develop & Retain Exemplary Employees
4. Resource Management & Long-term Planning
5. Community Partnerships



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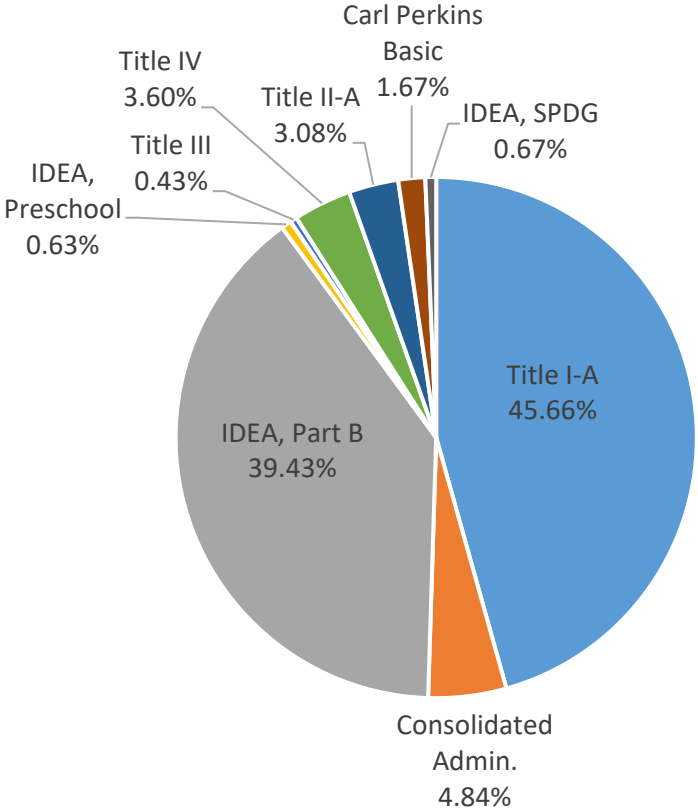
Excellence. Always.

Our Germantown Municipal School District's focus is: to place students at the forefront of all our decisions; to respect our state department of education's plan and ambitions with Tennessee Succeeds; and to focus on developing a local public school system that excels in all academic and non-academic areas.

FEDERAL PROJECTS REVENUES



\$2,987,249



Subcategories

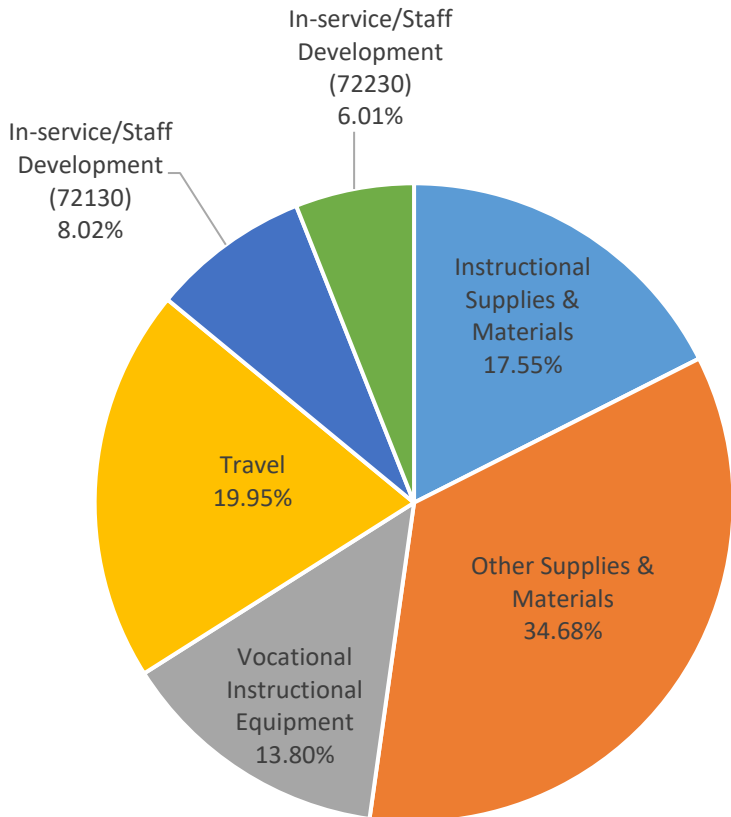
- Consolidated Admin
- Title I-A
- Title II-A
- Title III
- Title IV
- IDEA, Part B
- IDEA, Preschool

FEDERAL PROJECTS REVENUES

<u>Fund</u>	<u>Description</u>	FY 2021 <u>Budget</u>	FY 2020 <u>Budget</u>	FY 2019 <u>Actual</u>
47131	Carl Perkins Basic	49,887	58,169	57,156
47131	Carl Perkins Reserve	0	34,000	5,725
47141	Title I-A	1,363,897	2,051,028	2,143,175
47141	Consolidated Admin.	144,537	144,537	239,383
47143	IDEA, Part B	1,177,842	1,443,740	1,056,374
47143	IDEA, Preschool	18,912	19,528	10,842
47143	IDEA, SPDG	20,000	0	0
47143	IDEA, Preschool Discretionary	0	33,000	0
47146	Title III	12,723	13,051	12,455
47147	Title IV	107,449	148,916	128,656
47189	Title II-A	92,002	150,669	88,793
FEDERAL PROJECTS REVENUES TOTAL:		<u>2,987,249</u>	<u>4,096,638</u>	<u>3,742,559</u>



CARL PERKINS BASIC



\$49,887

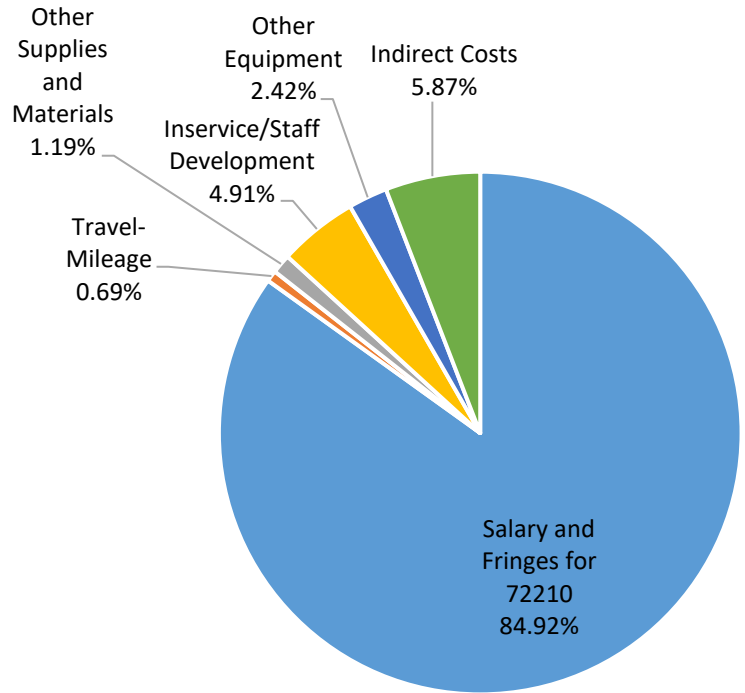
Overview

Carl Perkins provides funding for secondary career and technical education programs. The funding is used for secondary and adult career and technical programs, technology program improvement, technology preparation, and career enhancement.

CARL PERKINS BASIC

<u>Fund</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
Vocational Instruction (71300)				
429	Instructional Supplies & Materials	8,755	10,700	0
499	Other Supplies & Materials	17,300	10,150	11,525
730	Vocational Instructional Equipment	6,882	15,892	29,934
Other Student Support (72130)				
355	Travel	9,950	11,634	11,406
524	In-service/Staff Development	4,000	7,200	2,456
Support: Vocational Education (72230)				
524	In-service/Staff Development	3,000	2,093	1,360
599	Other Charges	0	500	475
Transfers Out (99100)				
504	Indirect Costs	0	0	0
CARL PERKINS BASIC TOTAL:		<u>49,887</u>	<u>58,169</u>	<u>57,156</u>

CONSOLIDATED ADMINISTRATION



\$144,537

Overview

Consolidated Administration funds are utilized to administer Elementary and Secondary Education Act (ESEA) programs which provide services for children, teachers, principals, other instructional staff, and parents. These resources are also used to ensure compliance with all applicable statutes, regulations, and procedures. Programs included are Title I, Part A; Title II, Part A; and Title III, Part A.

CONSOLIDATED ADMIN

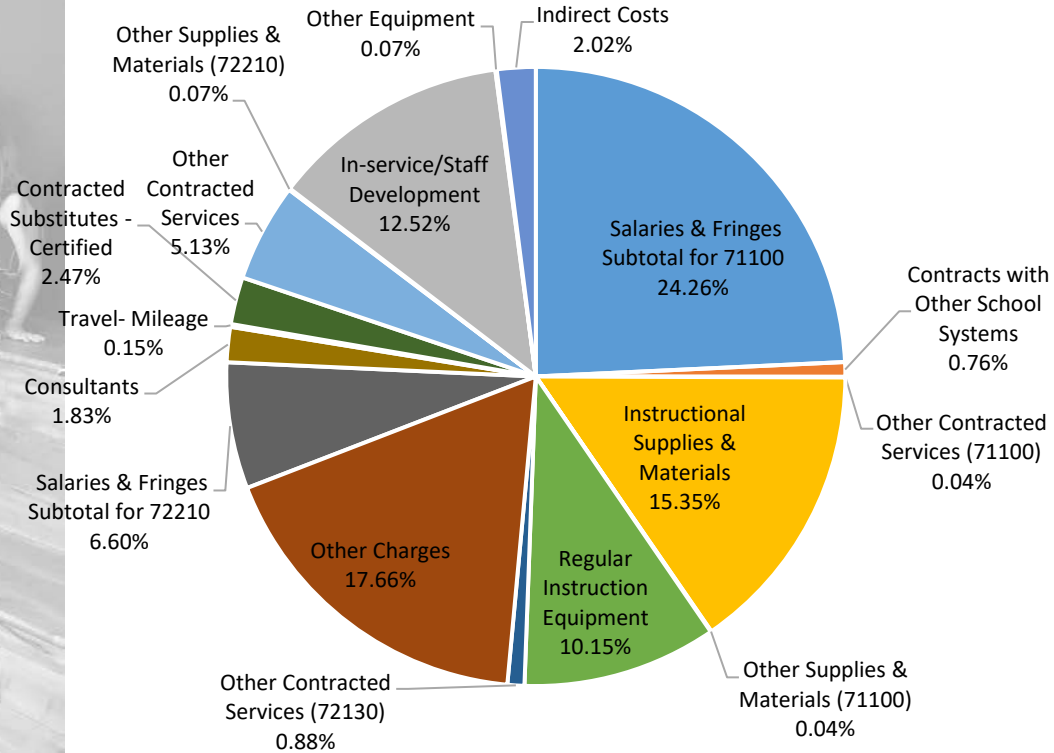
<u>Fund</u>	<u>Description</u>	FY 2021 <u>Budget</u>	FY 2020 <u>Budget</u>	FY 2019 <u>Actual</u>
Support: Regular Instruction (72210)				
189	Other Salaries & Wages (1 FTE)	96,656	94,761	171,733
201	Social Security	5,993	5,875	10,205
204	State Retirement	10,275	10,073	15,732
206	Life Insurance	153	224	413
207	Medical Insurance	8,255	8,255	12,725
212	Medicare	1,402	1,374	2,387
	Salaries & Fringes Subtotal for 72210 :	122,734	120,562	213,195
355	Travel- Mileage	1,000	1,000	72
499	Other Supplies and Materials	1,723	3,857	1,033
524	Inservice/Staff Development	7,091	7,091	6,452
790	Other Equipment	3,500	2,500	0
Transfers Out (99100)				
504	Indirect Costs	8,489	9,527	18,631
CONSOLIDATED ADMIN TOTAL:		144,537	144,537	239,383



TITLE I-A



\$1,363,897



Overview

Title I, Improving Academic Achievement, provides resources to help ensure that all children have a fair, equal, and significant opportunity to obtain a high quality education, and reach, at a minimum, proficiency on challenging state academic standards and state academic assessments. The major focus of this funding are school improvement, assessment, and accountability.

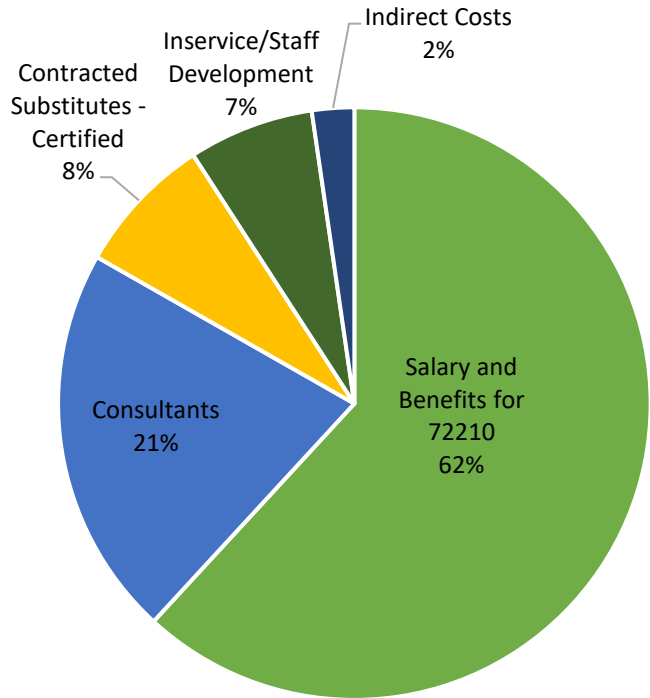
TITLE I-A

<u>Fund</u>	<u>Description</u>	FY 2021 <u>Budget</u>	FY 2020 <u>Budget</u>	FY 2019 <u>Actual</u>
Regular Instruction (71100)				
116	Teachers (3 FTEs)	192,785	179,581	113,365
189	Other Salaries & Wages	80,836	99,039	83,376
201	Social Security	16,964	17,275	11,909
204	State Retirement	27,015	27,741	15,900
206	Life Insurance	305	441	267
207	Medical Insurance	8,942	8,942	4,471
212	Medicare	3,967	4,040	2,785
	Salaries & Fringes Subtotal for 71100 :	330,814	337,059	232,073
311	Contracts with Other School Systems	10,392	34,400	34,393
399	Other Contracted Services (71100)	500	2,000	1,050
429	Instructional Supplies & Materials	209,326	464,246	527,223
499	Other Supplies & Materials (71100)	500	500	0
722	Regular Instruction Equipment	138,414	564,163	775,741
399	Other Contracted Services (72130)	12,050	26,348	347
599	Other Charges	240,904	17,374	28,113
Support: Regular Instruction (72210)				
189	Other Salaries & Wages (1)	76,035	137,727	137,353
201	Social Security	4,715	8,331	8,364
204	State Retirement	8,083	14,283	14,491
206	Life Insurance	103	314	314
207	Medical Insurance	0	11,407	4,512
212	Medicare	1,103	1,948	1,956
	Salaries & Fringes Subtotal for 72210 :	90,039	174,010	166,990
308	Consultants	25,000	0	0
355	Travel- Mileage	2,000	2,000	1,690
369	Contracted Substitutes - Certified	33,654	19,970	0
399	Other Contracted Services	70,000	60,000	0
499	Other Supplies & Materials (72210)	1,000	3,000	100
524	In-service/Staff Development	170,771	312,423	303,614
790	Other Equipment	1,000	6,000	1,841
Transfers Out (99100)				
504	Indirect Costs	27,533	27,535	70,000
TITLE I-A TOTAL:		1,363,897	2,051,028	2,143,175





TITLE II-A



\$92,002

Overview

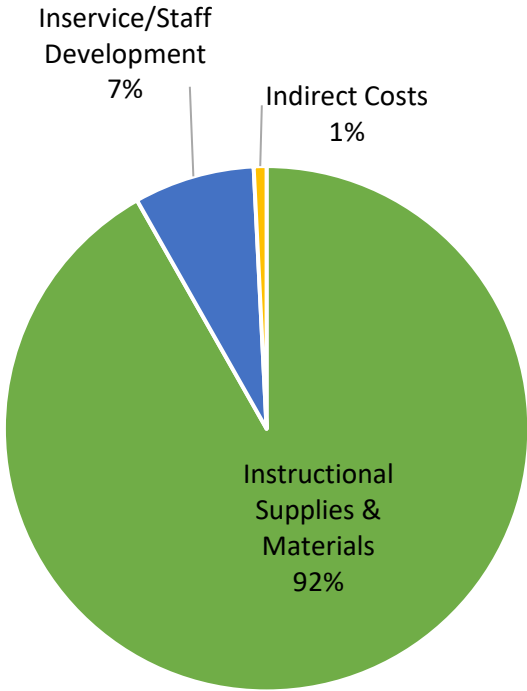
Title II, Training & Recruiting, is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality and ensure that all teachers are highly qualified. These funds are utilized to provide professional development activities.

TITLE II-A

<u>Fund</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
Support: Regular Instruction (72210)				
189	Other Salaries & Wages (0.6 FTE)	47,864	57,153	61,941
201	Social Security	2,968	3,543	3,446
204	State Retirement	5,088	6,075	6,476
206	Life Insurance	61	135	152
207	Medical Insurance	230	6,909	7,772
212	Medicare	694	829	806
308	Consultants	19,675	0	0
369	Contracted Substitutes - Certified	7,000	0	0
499	Other Supplies & Materials	0	2,072	450
524	Inservice/Staff Development	6,302	56,833	5,750
790	Other Equipment	0	15,000	0
Transfers Out (99100)				
504	Indirect Costs	2,120	2,120	2,000
TITLE II-A TOTAL:		<u>92,002</u>	<u>150,669</u>	<u>88,793</u>



TITLE III



\$12,723

Overview

Title III, English Language Acquisition, is to provide special English language development classes, tutoring, training, and instructional supplies for ELL students.

TITLE

III

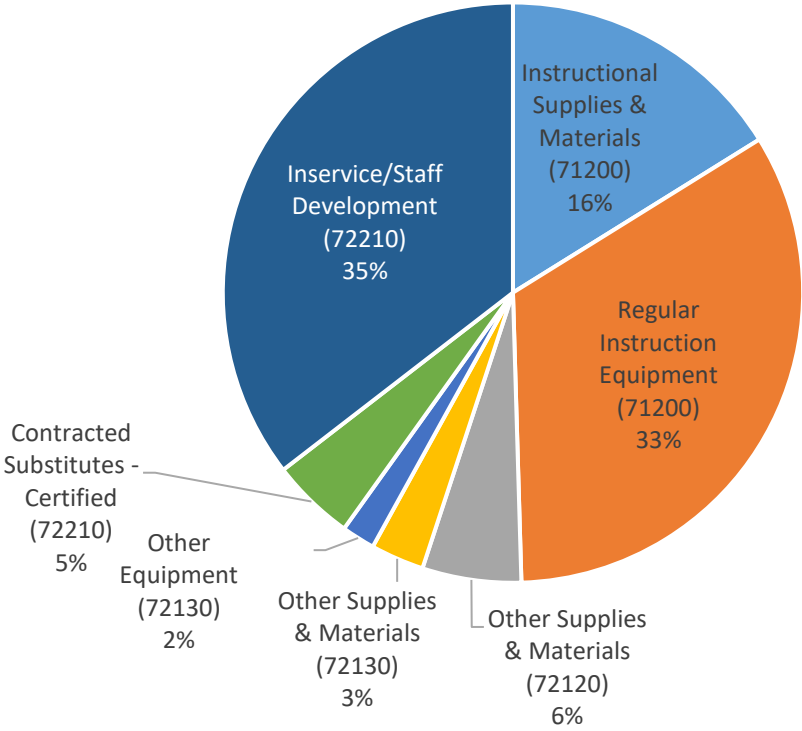
<u>Fund</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
Regular Instruction (71100)				
429	Instructional Supplies & Materials	11,678	11,678	10,457
Support: Regular Instruction (72210)				
524	Inservice/Staff Development	945	1,273	1,898
Transfers Out (99100)				
504	Indirect Costs	100	100	100
TITLE III TOTAL:		<u>12,723</u>	<u>13,051</u>	<u>12,455</u>



TITLE IV



\$107,449



Overview

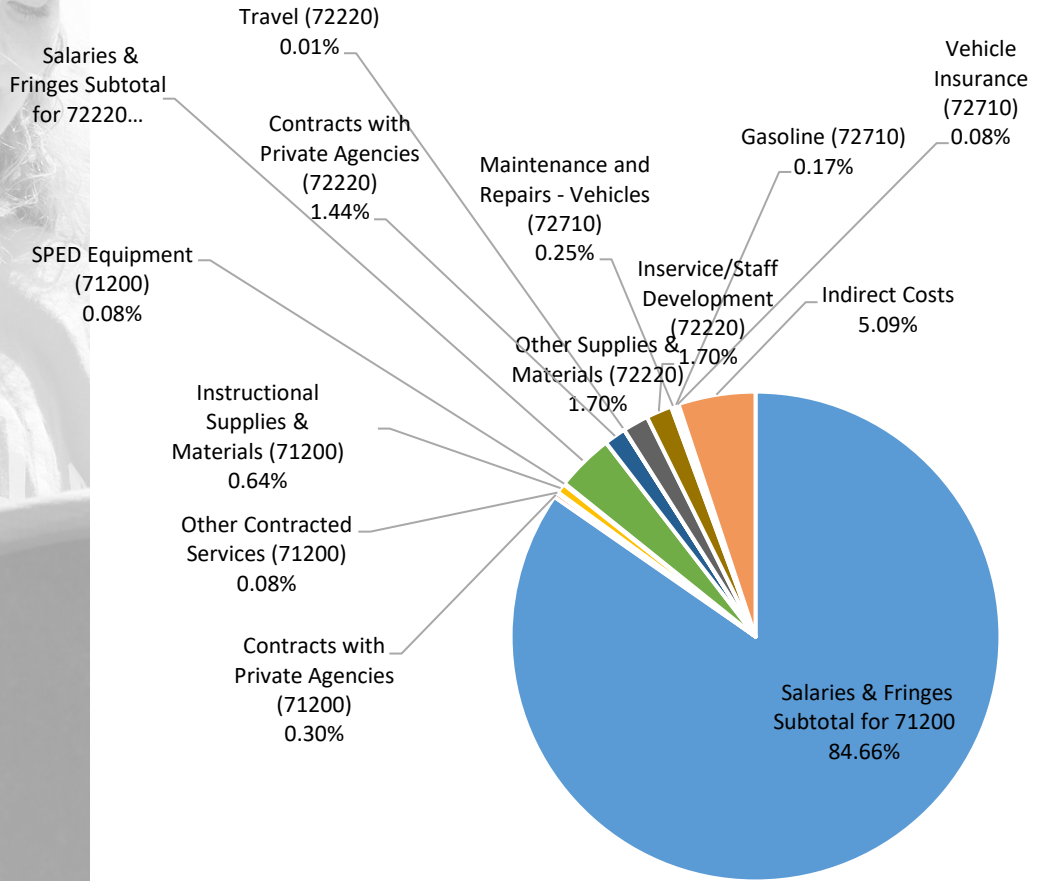
Title IV, Student Support and Academic Enrichment (SSAE), is intended to improve students' academic achievement by increasing the capacity of state educational agencies, local educational agencies, and local communities to provide all students with access to a well rounded education, improve school conditions for student learning, and improve the use of technology in order to improve the digital literacy of all students.

**TITLE
IV**

<u>Fund</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
Regular Instruction (71100)				
429	Instructional Supplies & Materials	17,352	24,200	23,657
722	Regular Instruction Equipment	35,872	51,491	47,942
Health Services (72120)				
499	Other Supplies & Materials	5,925	5,925	2,497
Other Student Support (72130)				
499	Other Supplies & Materials	3,200	5,200	16,584
790	Other Equipment	2,000	3,000	0
Support: Regular Instruction (72210)				
369	Contracted Substitutes - Certified	5,000	5,000	0
524	Inservice/Staff Development	38,100	54,100	37,976
TITLE IV TOTAL:		<u>107,449</u>	<u>148,916</u>	<u>128,656</u>



IDEA, PART B



\$1,177,842

Overview

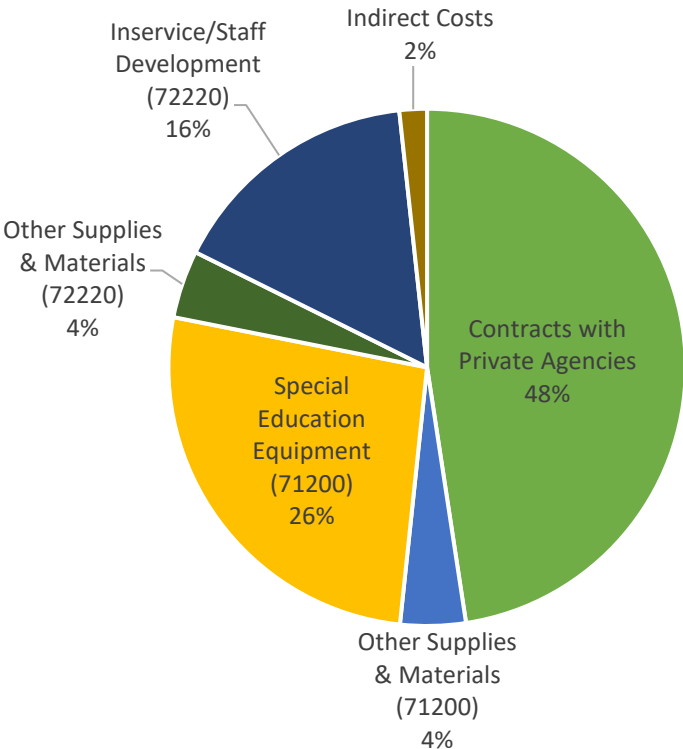
IDEA, Part B, is for students ranging in ages of three through twenty one who are eligible for special education services. The Individuals with Disabilities in Education Act (IDEA, Part B) provides services such as specialized instruction and programs, interpretation services, and behavior interventions.

IDEA- B

Fund	Description	FY 2021 Budget	FY 2020 Budget	FY 2019 Actual
Special Education (71200)				
116	Teachers (2 FTEs)	114,582	112,335	110,186
163	Educational Assistants (26 FTEs)	617,916	605,800	504,164
201	Social Security	45,415	49,501	33,101
204	State Retirement	67,380	68,099	54,770
206	Life Insurance	7,000	7,000	1,482
207	Medical Insurance	134,250	134,250	108,409
212	Medicare	10,621	10,413	7,741
	Salaries & Fringes Subtotal for 71200 :	<u>997,164</u>	<u>987,398</u>	<u>819,853</u>
312	Contracts with Private Agencies	3,500	25,387	40,144
399	Other Contracted Services	1,000	0	34,500
429	Instructional Supplies & Materials	7,500	124,525	15,722
725	SPED Equipment	1,000	31,277	5,243
Support: Special Education (72220)				
105	Supervisor/Director	33,873	33,209	27,552
201	Social Security	2,100	2,059	1,562
204	State Retirement	3,479	3,530	2,882
206	Life Insurance	75	75	67
207	Medical Insurance	4,491	4,491	3,143
212	Medicare	491	482	365
	Salaries & Fringes Subtotal for 72220 :	<u>44,509</u>	<u>43,846</u>	<u>35,571</u>
312	Contracts with Private Agencies	17,007	20,000	0
355	Travel	100	300	255
399	Other Contracted Services	0	0	0
499	Other Supplies & Materials	20,000	35,000	18,391
524	Inservice/Staff Development	20,062	60,000	40,661
599	Other Charges	0	12,000	0
Transportation (72710)				
338	Maintenance and Repairs - Vehicles	3,000	3,000	0
425	Gasoline	2,000	3,000	183
511	Vehicle Insurance	1,000	3,000	844
729	Transportation Equipment	0	50,000	0
Transfers Out (99100)				
504	Indirect Costs	<u>60,000</u>	<u>45,007</u>	<u>45,007</u>
	IDEA-B TOTAL:	<u><u>1,177,842</u></u>	<u><u>1,443,740</u></u>	<u><u>1,056,374</u></u>



IDEA PRESCHOOL



\$18,912

Overview

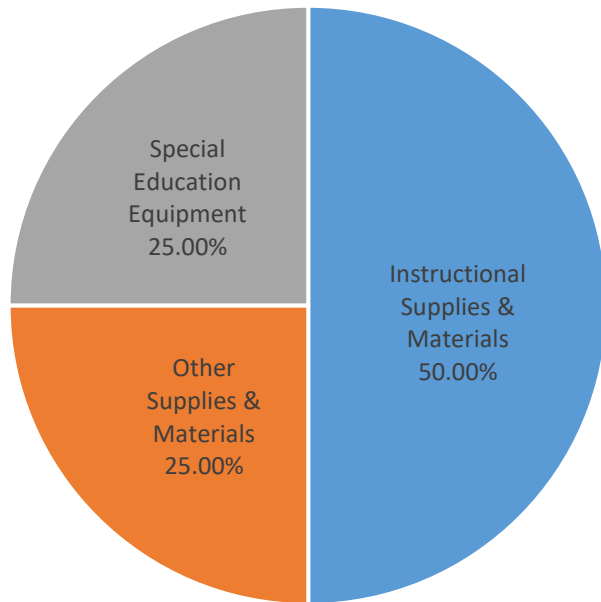
Federal funds provided for special education services to preschool students.

IDEA- PRESCHOOL

<u>Fund</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
Special Education (71200)				
312	Contracts with Private Agencies	9,000	10,000	0
429	Instructional Supplies & Materials	0	0	5,076
499	Other Supplies & Materials	773	0	0
725	Special Education Equipment	5,000	2,584	1,604
Support: Special Education (72220)				
399	Other Contracted Services	0	0	77
499	Other Supplies & Materials	800	573	1,946
524	Inservice/Staff Development	3,014	6,046	1,814
Transfers Out (99100)				
504	Indirect Costs	325	325	325
IDEA- PRESCHOOL TOTAL:		<u>18,912</u>	<u>19,528</u>	<u>10,842</u>



IDEA, SPDG



\$20,000

Overview

State Personnel Development Grant (SPDG) grant to assist students with disabilities in their ability to access Tier One instruction.

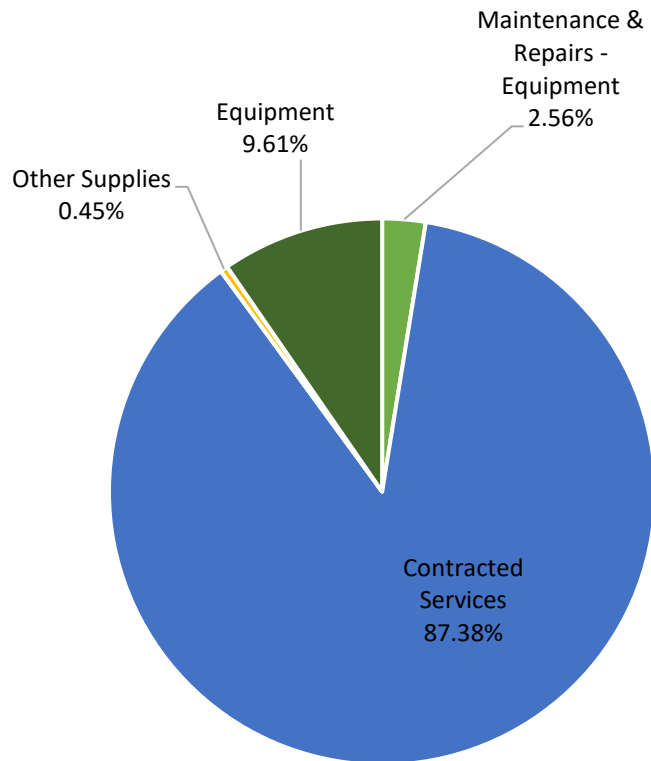
IDEA- PARTNERSHIP FOR SYSTEMIC CHANGE – SPDG INCENTIVE FUNDS

<u>Fund</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
Special Education (71200)				
429	Instructional Supplies & Materials	10,000	0	0
499	Other Supplies & Materials	5,000	0	0
725	Special Education Equipment	5,000	0	0
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	IDEA- SPDG TOTAL:	<u>20,000</u>	<u>0</u>	<u>0</u>
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SCHOOL NUTRITION



\$1,606,069

Overview

Aramark, an independent contractor, is responsible for all District cafeteria operations. All sales and USDA breakfast and lunch reimbursements are received directly by the District.

SCHOOL NUTRITION

REVENUES

<u>Acct</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
43521	Lunch Income- Children	695,608	604,485	599,484
43522	Lunch Income- Adults	8,000	7,687	8,225
43523	Breakfast Income	43,155	40,749	43,236
43525	Ala Carte Sales	526,450	505,802	514,799
47111	USDA Lunch	238,129	303,611	228,813
47113	USDA Breakfast	38,443	33,735	39,131
47112	USDA Commodities	73,417	-	33,620
47121	Miscellaneous - Other Revenue	2,458	10,000	1,882
49800	Transfers In	100,000	100,000	-
	Reserves		65,000	-
	TOTAL NUTRITION REVENUES:	<u>1,725,660</u>	<u>1,671,069</u>	<u>1,469,190</u>

Includes federal reimbursements from the Federal Government for meals served, payments made by students, teachers, and parents eating at schools, and other miscellaneous revenues.

EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
33600	Maintenance & Repairs - Equipment	40,000	40,000	48,261
39900	Contracted Services	1,364,115	1,344,844	1,367,916
49900	Other Supplies	7,000	7,000	4,775
71000	Equipment	150,000	139,000	32,371
	TOTAL NUTRITION EXPENDITURES:	<u>1,561,115</u>	<u>1,530,844</u>	<u>1,453,323</u>

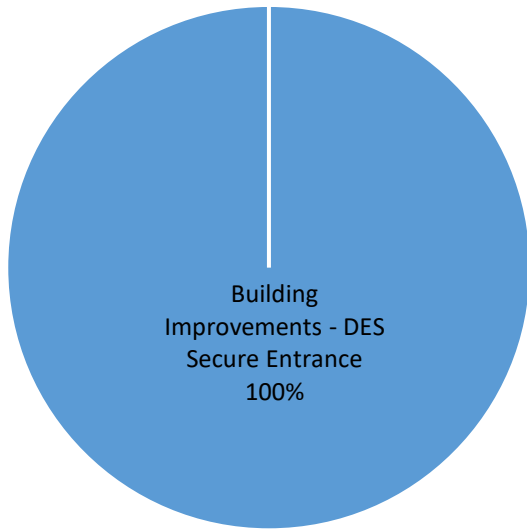
Includes expected contracted service to food service management company.

CHANGE IN CAFETERIA FUND BALANCE:

<u>164,545</u>	<u>140,225</u>	<u>15,867</u>
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CAPITAL IMPROVEMENTS



Overview

Sources to fund capital improvement projects come from the Shelby County Commission and from the City of Germantown. Budgeted amounts include funds for building improvements to include a secured entrance at Dogwood Elementary School.

CAPITAL IMPROVEMENT

REVENUES

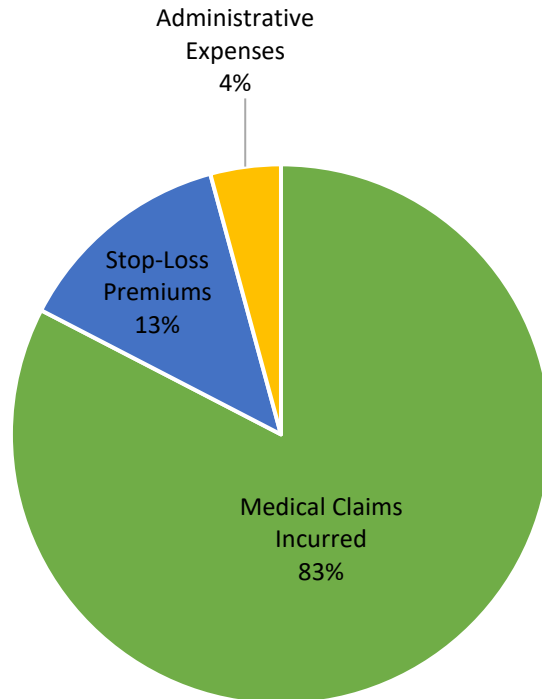
<u>Acct</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
44190	County Commission	-	1,300,000	2,227,293
49100	Bond Proceeds	-	2,350,000	18,872,235
49810	Transfers from the City of Germantown	500,000	7,800,000	3,637,299
39000	Reserves	-	1,000,000	-
	TOTAL CAPITAL IMPROV. REVENUE:	<u>500,000</u>	<u>12,450,000</u>	<u>24,736,827</u>

EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
30400	Architects	-	400,000	421,966
70600	Building Construction	-	8,350,000	20,587,568
70700	Building Improvements - DES Secure Entrance	500,000	3,700,000	2,650,654
	TOTAL CAPITAL IMPROV. EXPENDITURES:	<u>500,000</u>	<u>12,450,000</u>	<u>23,660,188</u>
	CHANGE IN CAPITAL IMPROVEMENT FUND BALANCE:	<u>-</u>	<u>-</u>	<u>1,076,639</u>



HEALTH INSURANCE



\$5,690,000

Overview

During 20 pay periods of the year, employees, through payroll deduction, and the District make contributions to the health insurance fund to pay actual medical and pharmacy claims incurred during the year. Stop loss insurance covers any claims above \$115,000. Contributions also cover any administrative expenses paid to third party administrators and consultants.

HEALTH INSURANCE

REVENUES

<u>Acct</u>	<u>Description</u>	FY 2021 <u>Budget</u>	FY 2020 <u>Budget</u>	FY 2019 <u>Actual</u>
42000	Employee Contributions	1,766,260	1,672,760	1,648,669
42100	Employer Contributions	3,295,640	3,261,640	3,353,724
42500	COBRA payments	0	0	20,731
42900	Other Income	200,000	11,000	52,810
44110	Interest income	0	0	22,168
	Reserves	428,100	320,604	0
TOTAL HEALTH INSURANCE FUND REVENUES:		<u>5,690,000</u>	<u>5,266,004</u>	<u>5,098,102</u>

Includes employees' and the District's contributions for health insurance. Other income includes pharmacy rebates.

EXPENDITURES

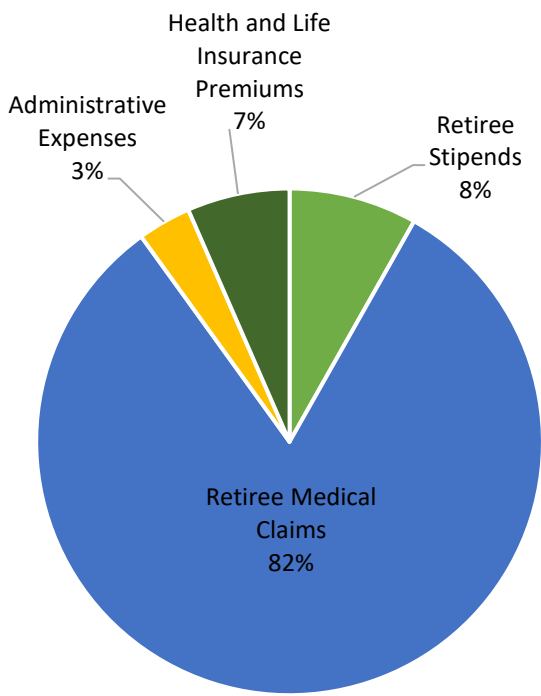
<u>Acct</u>	<u>Description</u>	FY 2021 <u>Budget</u>	FY 2020 <u>Budget</u>	FY 2019 <u>Actual</u>
28000	Medical Claims Incurred	4,700,000	4,494,004	4,284,249
28100	Stop-Loss Premiums	750,000	562,000	484,413
28200	Administrative Expenses	240,000	210,000	185,160
TOTAL HEALTH INSURANCE FUND EXPENDITURES:		<u>5,690,000</u>	<u>5,266,004</u>	<u>4,953,822</u>

Includes claims expense for medical and pharmacy, stop loss premiums, and third-party administrative expenses.

CHANGE IN HEALTH INSURANCE FUND BALANCE:	<u>0</u>	<u>0</u>	<u>144,280</u>
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OPEB TRUST



\$733,000

Overview

The District and retirees participating in the health insurance plan make contributions to the Other Post Employment Benefits (OPEB) trust during the year. Contributions cover actual retiree medical and pharmacy claims, retiree stipends to help cover premiums, certain health and life insurance premiums, custodial and investment management fees, and actuarial costs.

OPEB TRUST

REVENUES

<u>Acct</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
42100	Employer Contributions	755,000	755,000	725,467
42200	Retiree Contributions	75,000	75,000	75,000
44110	Investment Income	75,000	75,000	67,259
44111	Unrealized and Realized Gain/Loss on Investment	210,000	175,000	90,302
TOTAL OPEB TRUST FUND REVENUES:		<u>1,115,000</u>	<u>1,080,000</u>	<u>958,028</u>

Includes District's contributions for health and life insurance benefits for retirees. Retiree contributions include amounts from TCRS withheld from their pension check and transmitted to GMSD. Unrealized gain on investment assumes a 7% rate of return on investments.

EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Actual</u>
28000	Retiree Stipends	60,000	45,000	35,100
28100	Retiree Medical Claims	600,000	620,000	350,338
28200	Administrative Expenses	25,000	25,000	11,350
28300	Health and Life Insurance Premiums	48,000	40,000	39,788
TOTAL OPEB TRUST FUND EXPENDITURES:		<u>733,000</u>	<u>730,000</u>	<u>436,576</u>

Includes claims expense for medical and pharmacy claims, retiree stipends for health insurance, health and life insurance premiums for retirees, and third-party administrative expenses.

CHANGE IN OPEB TRUST FUND BALANCE:	<u>382,000</u>	<u>350,000</u>	<u>521,452</u>
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