



2020 GMSD OTHER FUNDS

Approved by the Board of Education
on 06.17.19 and by the Board of
Mayor and Alderman on 06.24.19

KEVIN JONES,
CHIEF FINANCIAL OFFICER

JASON MANUEL,
SUPERINTENDENT

REBECCA LUTER,
SCHOOL BOARD CHAIR





GERMANTOWN MUNICIPAL SCHOOL DISTRICT

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GERMANTOWN MUNICIPAL SCHOOL DISTRICT

SCHOOL DISTRICT VISION, MISSION, AND BELIEFS

VISION

Excellence. *Always.*

MISSION

To prepare, inspire, and empower students to become engaged learners and socially responsible citizens.

BELIEFS

WE BELIEVE IN FOCUSING ON WHAT MATTERS MOST

It is the belief of Germantown Municipal School District to place students at the forefront of all decisions; to respect the 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.



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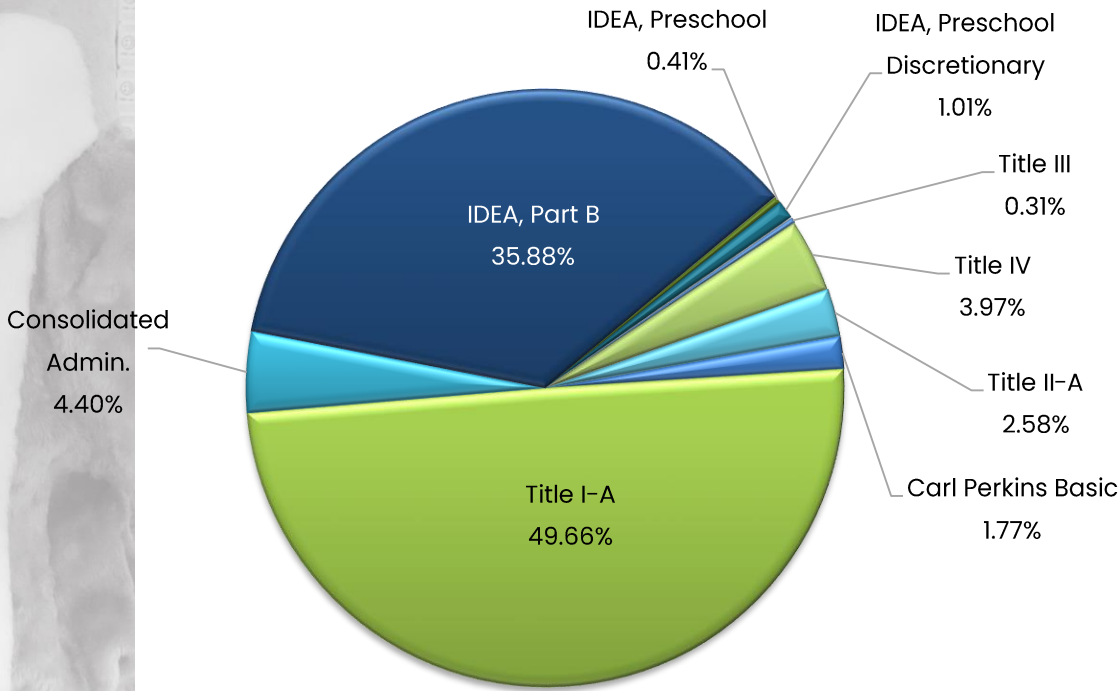
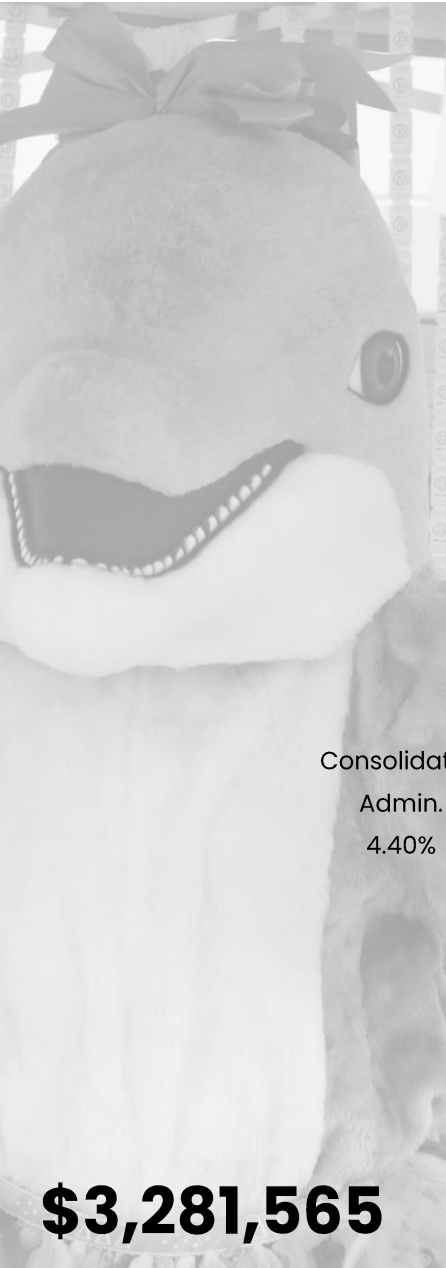
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OPEB TRUST

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



\$3,281,565

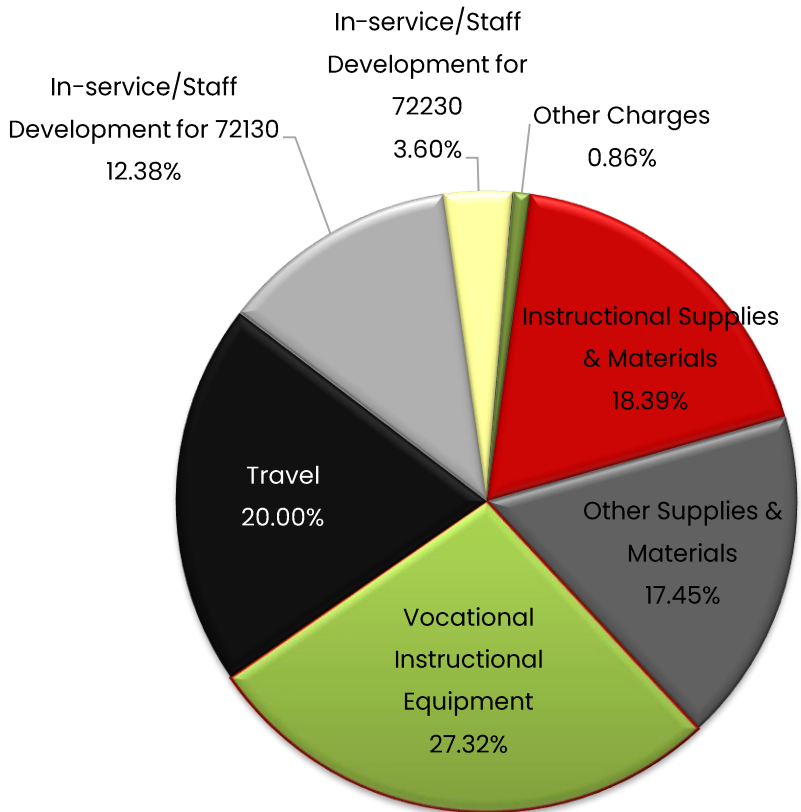
Subcategories

- Carl Perkins Basic
- Consolidated Admin
- Title I-A
- Title II-A
- Title III
- Title IV
- IDEA, Part B
- IDEA, Preschool
- IDEA, Preschool Discretionary

FEDERAL PROJECTS REVENUES

<u>Fund</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
47131	Carl Perkins Basic	58,169	57,214	52,785
47131	Carl Perkins Reserve	-	6,250	-
47141	Title I-A	1,629,727	2,542,594	1,422,808
47141	Consolidated Admin.	144,537	262,807	191,416
47143	IDEA, Part B	1,177,428	1,337,840	1,172,673
47143	IDEA, Preschool	13,408	16,747	11,381
47143	IDEA, Preschool Discretionary	33,000	4,564	4,396
47146	Title III	10,233	15,215	9,610
47147	Title IV	130,354	147,076	55,808
47189	Title II-A	84,709	140,256	95,424
FEDERAL PROJECTS REVENUES TOTAL:		<u>3,281,565</u>	<u>4,530,563</u>	<u>3,016,301</u>

CARL PERKINS BASIC



\$58,169

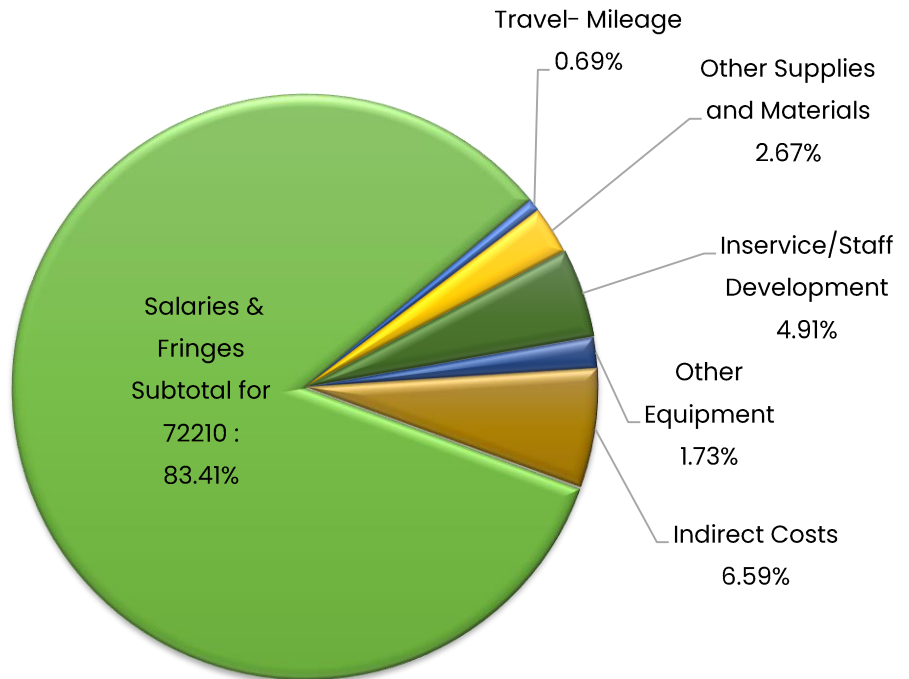
Overview

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 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
Vocational Instruction (71300)				
429	Instructional Supplies & Materials	10,700	-	52,785
499	Other Supplies & Materials	10,150	18,810	
730	Vocational Instructional Equipment	15,892	21,240	-
Other Student Support (72130)				
355	Travel	11,634	11,443	-
524	In-service/Staff Development	7,200	4,221	-
Support: Vocational Education (72230)				
524	In-service/Staff Development	2,093	-	-
599	Other Charges	500	500	-
Transfers Out (99100)				
504	Indirect Costs	-	1,000	-
CARL PERKINS BASIC TOTAL:		58,169	57,214	52,785

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

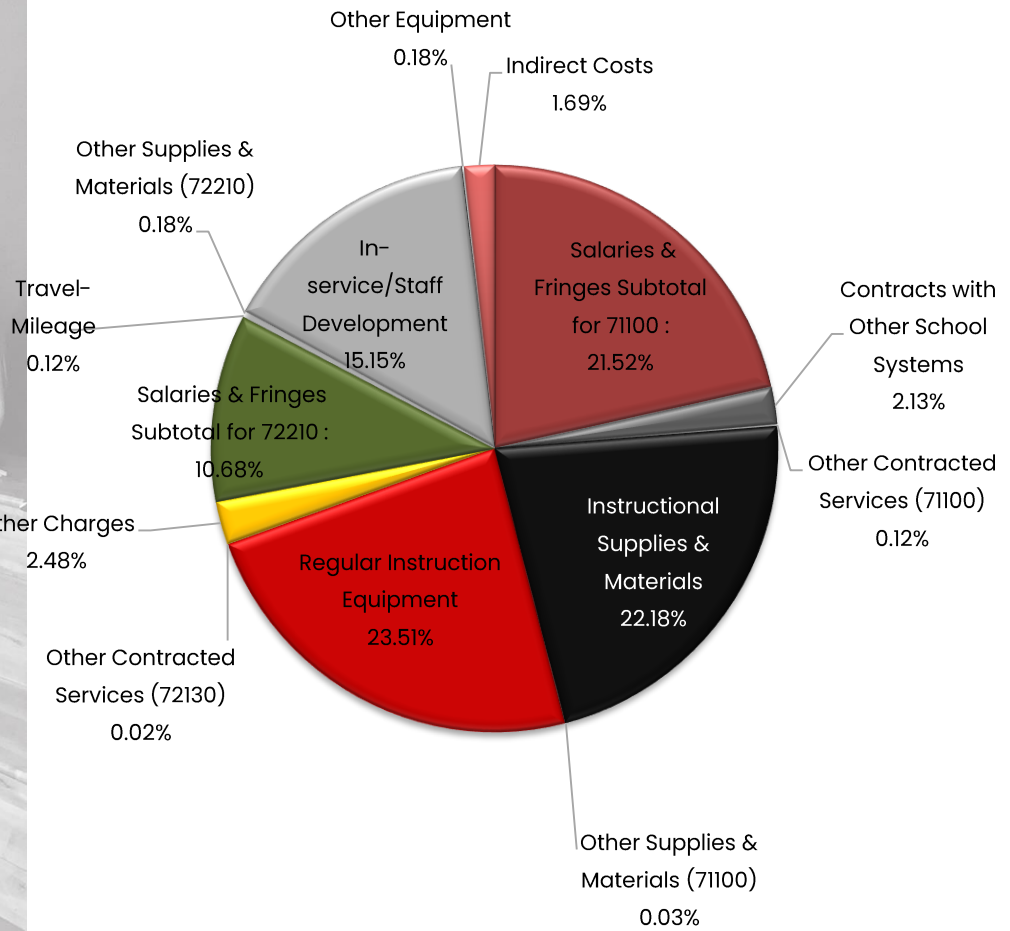
Fund	Description	FY 2020 Budget	FY 2019 Budget	FY 2018 Actual
Support: Regular Instruction (72210)				
16200	Clerical (1 Financial Secretary)	-	-	5,740
18900	Other Salaries & Wages (1 FTE)	94,761	175,000	128,289
20100	Social Security	5,875	10,850	7,911
20400	State Retirement	10,073	18,305	12,154
20600	Life Insurance	224	429	304
20700	Medical Insurance	8,255	14,823	11,160
21200	Medicare	1,374	2,538	1,848
	Salaries & Fringes Subtotal for 72210 :	120,562	221,945	167,406
35500	Travel- Mileage	1,000	2,000	-
49900	Other Supplies and Materials	3,857	3,797	1,470
52400	Inservice/Staff Development	7,091	10,000	4,181
79000	Other Equipment	2,500	5,000	4,116
Transfers Out (99100)				
50400	Indirect Costs	9,527	20,065	14,243
CONSOLIDATED ADMIN TOTAL:		144,537	262,807	191,416



TITLE I-A



\$1,629,727



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

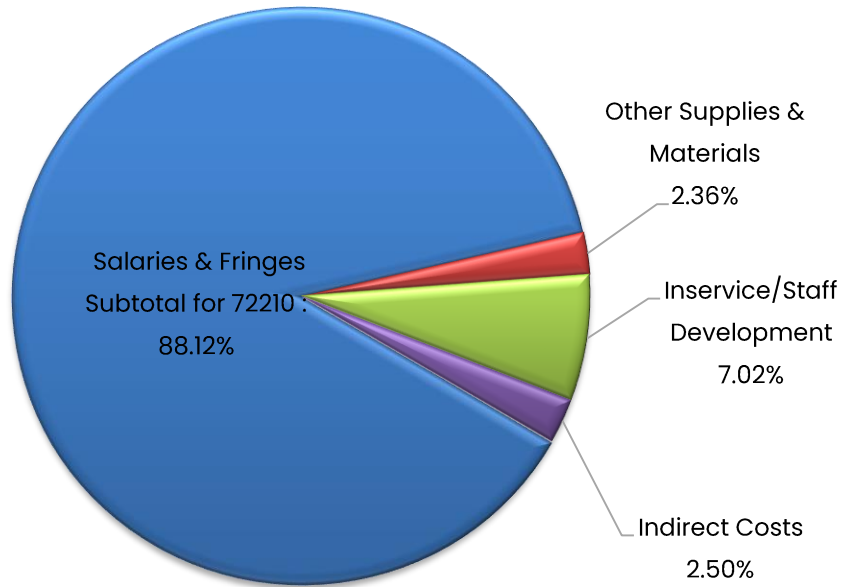
Fund	Description	FY 2020 Budget	FY 2019 Budget	FY 2018 Actual
Regular Instruction (71100)				
11600	Teachers (3 FTEs)	189,005	114,108	110,466
18900	Other Salaries & Wages	101,130	148,755	20,779
20100	Social Security	17,988	16,297	7,730
20400	State Retirement	28,965	27,495	11,473
20600	Life Insurance	441	312	339
20700	Medical Insurance	8,942	5,365	4,471
21200	Medicare	4,207	3,812	1,808
	Salaries & Fringes Subtotal for 71100 :	350,678	316,144	157,066
31100	Contracts with Other School Systems	34,748	45,858	
39900	Other Contracted Services (71100)	2,000	27,000	34,901
42900	Instructional Supplies & Materials	361,443	690,008	204,975
49900	Other Supplies & Materials (71100)	500	500	-
72200	Regular Instruction Equipment	383,218	784,722	722,356
39900	Other Contracted Services (72130)	347	463	-
59900	Other Charges	40,374	40,381	3,695
Support: Regular Instruction (72210)				
18900	Other Salaries & Wages (2)	137,727	138,743	36,912
20100	Social Security	8,602	8,602	2,202
20400	State Retirement	14,513	14,513	3,297
20600	Life Insurance	377	377	-
20700	Medical Insurance	10,780	10,780	-
21200	Medicare	2,012	2,012	514
	Salaries & Fringes Subtotal for 72210 :	174,011	175,027	42,925
35500	Travel- Mileage	2,000	2,000	-
49900	Other Supplies & Materials (72210)	3,000	3,000	-
52400	In-service/Staff Development	246,873	381,491	204,030
79000	Other Equipment	3,000	6,000	378
Transfers Out (99100)				
50400	Indirect Costs	27,535	70,000	52,482
TITLE I-A TOTAL:		1,629,727	2,542,594	1,422,808





TITLE II-A

\$84,709



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.

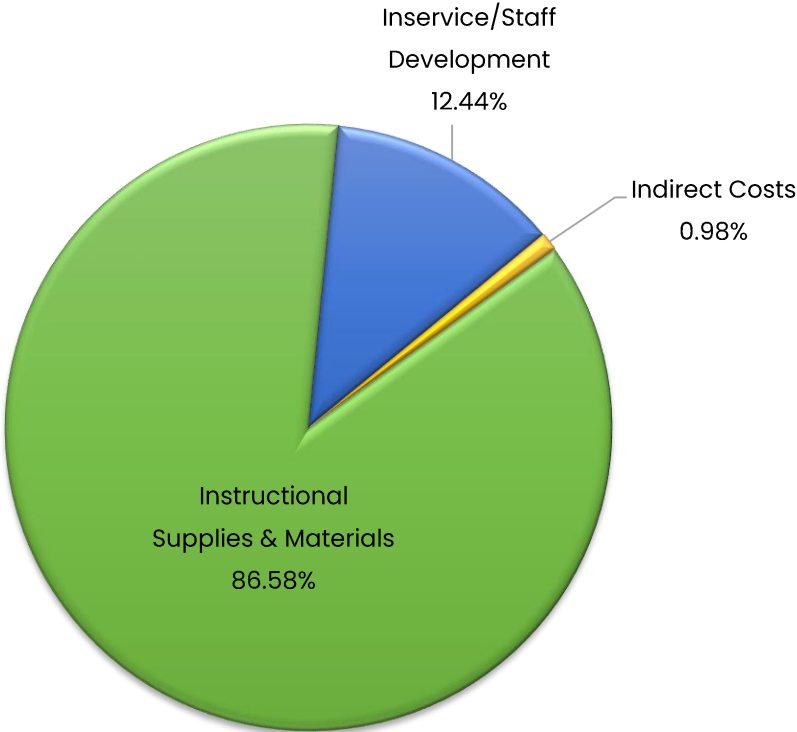
TITLE II-A

Fund	Description	FY 2020 Budget	FY 2019 Budget	FY 2018 Actual
Support: Regular Instruction (72210)				
18900	Other Salaries & Wages (0.6 FTE)	57,153	71,442	65,196
20100	Social Security	3,543	4,429	3,639
20400	State Retirement	6,075	7,473	5,920
20600	Life Insurance	135	195	164
20700	Medical Insurance	6,909	10,363	8,717
21200	Medicare	829	1,036	850
39900	Other Contracted Services	-	20,000	3,500
49900	Other Supplies & Materials	2,000	3,000	1,488
52400	Inservice/Staff Development	5,945	20,318	5,950
Transfers Out (99100)				
50400	Indirect Costs	<u>2,120</u>	<u>2,000</u>	<u>-</u>
TITLE II-A TOTAL:		<u>84,709</u>	<u>140,256</u>	<u>95,424</u>





TITLE III



\$10,233

Overview

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

TITLE III

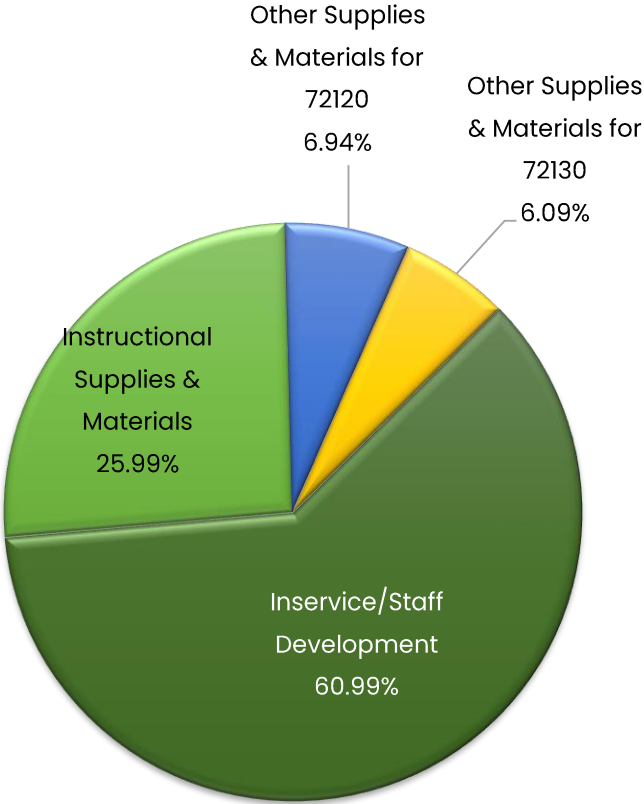
<u>Fund</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
Regular Instruction (71100)				
42900	Instructional Supplies & Materials	8,860	10,500	7,865
Support: Regular Instruction (72210)				
52400	Inservice/Staff Development	1,273	4,615	1,645
Transfers Out (99100)				
50400	Indirect Costs	<u>100</u>	<u>100</u>	<u>100</u>
TITLE III TOTAL:		<u>10,233</u>	<u>15,215</u>	<u>9,610</u>



TITLE IV



\$130,354



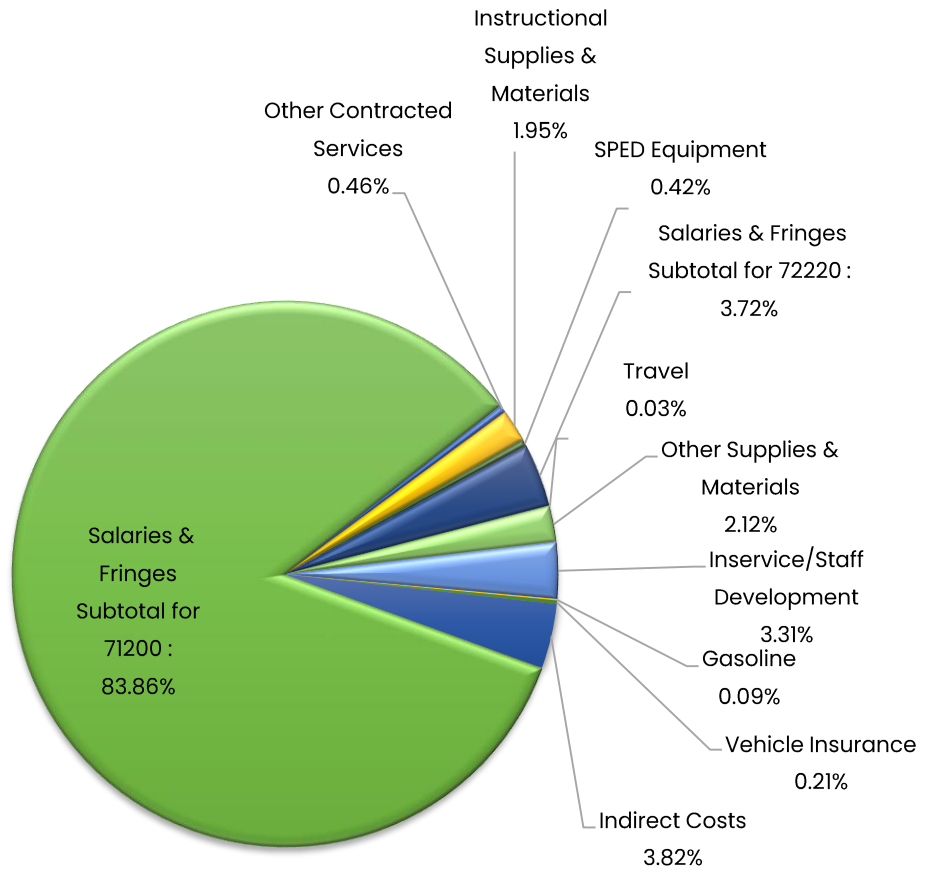
Overview

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 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
Regular Instruction (71100)				
42900	Instructional Supplies & Materials	22,200	23,736	39,764
49900	Other Supplies & Materials	-	23,560	
72200	Regular Instruction Equipment	44,929	60,970	7,597
Health Services (72120)				
49900	Other Supplies & Materials	5,925	-	-
Other Student Support (72130)				
49900	Other Supplies & Materials	5,200	-	-
Support: Regular Instruction (72210)				
52400	Inservice/Staff Development	52,100	38,810	8,447
TITLE IV TOTAL:		<u>130,354</u>	<u>147,076</u>	<u>55,808</u>

IDEA, PART B



\$1,177,428

Overview

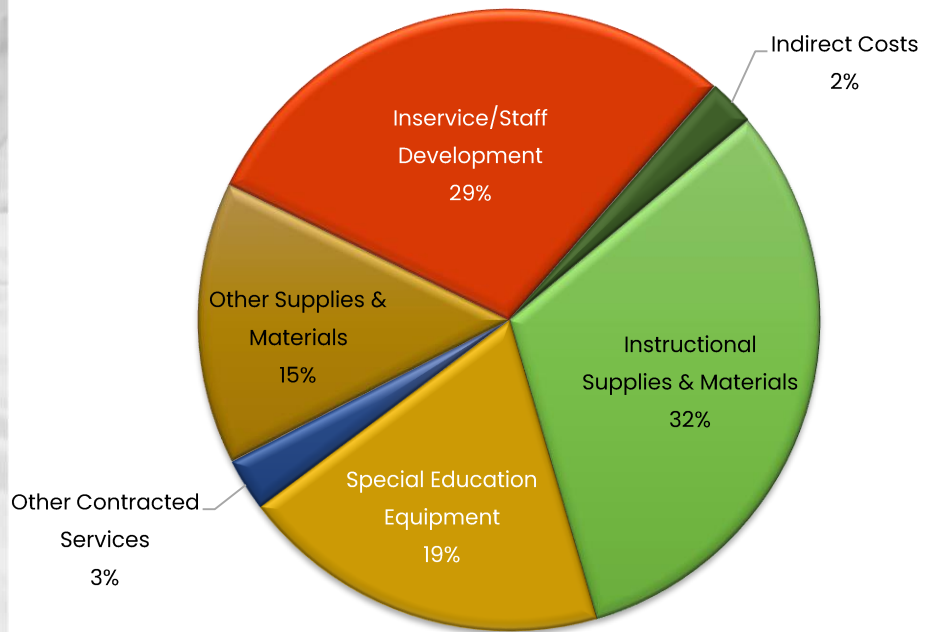
IDEA, Part B, is for students ranging in ages of three through twenty-one who are eligible for special education services. The Individuals with Disabilities in Education Act (IDEA, Part B) provides services such as specialized instruction and programs, interpretation services, and behavior interventions.

IDEA, PART B

<u>Fund</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
Special Education (71200)				
11600	Teachers (2 FTEs)	112,335	127,327	122,506
16300	Educational Assistants (26 FTEs)	605,800	621,792	532,211
18800	Instructional Responsibility	-	15,000	-
20100	Social Security	49,501	46,446	36,584
20400	State Retirement	68,099	70,958	60,289
20600	Life Insurance	7,000	7,000	1,539
20700	Medical Insurance	134,250	105,000	88,479
21200	Medicare	10,413	10,863	8,547
	Salaries & Fringes Subtotal for 71200 :	987,398	1,004,386	850,155
31200	Contracts with Private Agencies	-	60,000	29,344
39900	Other Contracted Services	5,387	34,500	41,937
42900	Instructional Supplies & Materials	22,965	33,422	43,496
72500	SPED Equipment	5,000	24,000	25,030
Support: Special Education (72220)				
10500	Supervisor/Director	33,209	26,387	25,449
20100	Social Security	2,059	1,636	1,424
20400	State Retirement	3,530	2,760	2,326
20600	Life Insurance	75	75	60
20700	Medical Insurance	4,491	3,570	3,570
21200	Medicare	482	383	333
	Salaries & Fringes Subtotal for 72220 :	43,846	34,811	33,162
35500	Travel	300	300	155
39900	Other Contracted Services	-	-	20,623
49900	Other Supplies & Materials	25,000	37,889	9,062
52400	Inservice/Staff Development	39,000	60,000	44,965
Transportation (72710)				
42500	Gasoline	1,025	1,025	-
51100	Vehicle Insurance	2,500	2,500	-
72900	Transportation Equipment	-	-	29,737
Transfers Out (99100)				
50400	Indirect Costs	45,007	45,007	45,007
	IDEA-B TOTAL:	1,177,428	1,337,840	1,172,673



IDEA PRESCHOOL



\$13,408

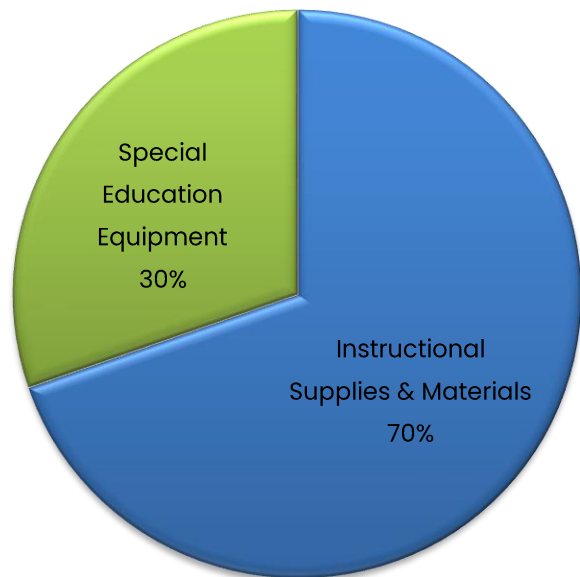
Overview

Federal funds provided for special education services to preschool students.

IDEA- PRESCHOOL

<u>Fund</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
Special Education (71200)				
42900	Instructional Supplies & Materials	4,235	7,574	6,081
72500	Special Education Equipment	2,584	2,584	1,694
Support: Special Education (72220)				
39900	Other Contracted Services	367	367	1,067
49900	Other Supplies & Materials	1,971	1,971	1,690
52400	Inservice/Staff Development	3,926	3,926	524
Transfers Out (99100)				
50400	Indirect Costs	325	325	325
	IDEA- DISCRETIONARY TOTAL:	13,408	16,747	11,381

IDEA PRESCHOOL DISCRETIONARY



\$33,000

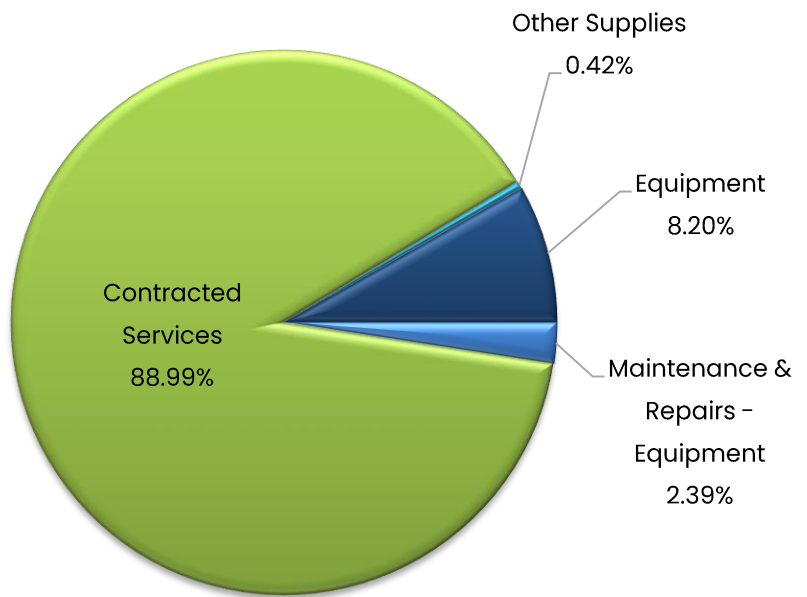
Overview

Federal funds provided for special education services to preschool students.

IDEA , PRESCHOOL DISCRETIONARY

<u>Fund</u>	<u>Description</u>	<u>FY 2020</u> <u>Budget</u>	<u>FY 2019</u> <u>Budget</u>	<u>FY 2018</u> <u>Actual</u>
Special Education (71200)				
42900	Instructional Supplies & Materials	\$ 23,000	\$ -	\$ 35,811
72500	Special Education Equipment	\$ 10,000	\$ -	\$ 7,998
IDEA, PRESCHOOL DISCRETIONARY TOTAL:		\$ 33,000	\$ -	\$ 43,809

SCHOOL NUTRITION



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

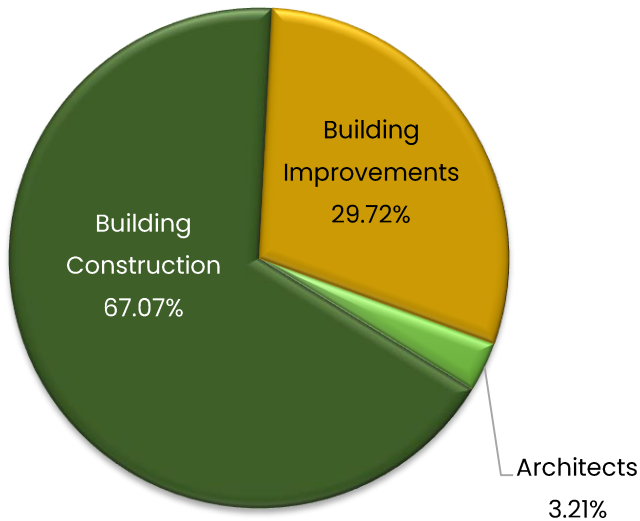
REVENUES

<u>Acct</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
43521	Lunch Income- Children	604,484.88	588,614.00	468,970.33
43522	Lunch Income- Adults	7,687.23	19,311.00	7,321.05
43523	Breakfast Income	40,748.92	39,614.00	27,671.30
43525	Ala Carte Sales	505,801.97	502,877.00	327,286.87
44170	Miscellaneous Refunds	-	-	1,367.75
47111	USDA Lunch	303,611.40	243,437.00	182,870.24
47113	USDA Breakfast	33,734.60	28,547.00	24,881.24
47121	Miscellaneous - Other Revenue	10,000.00	6,000.00	7,865.75
49800	Transfers In	100,000.00	102,444.00	116,935.75
	Reserves	65,000.00	-	-
	TOTAL NUTRITION REVENUES:	1,671,069.00	1,530,844.00	1,165,170.28

EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
33600	Maintenance & Repairs - Equipment	40,000.00	40,000.00	35,082.39
39900	Contracted Services	1,487,069.00	1,344,844.00	1,089,299.48
49900	Other Supplies	7,000.00	7,000.00	6,087.63
71000	Equipment	137,000.00	139,000.00	34,700.78
	TOTAL NUTRITION EXPENDITURES:	1,671,069.00	1,530,844.00	1,165,170.28
	CHANGE IN CAFETERIA FUND BALANCE:	-	-	-

CAPITAL IMPROVEMENTS



\$12,450,000

Overview

Sources to fund capital improvement projects come from the Shelby County Commission and from the City of Germantown through bond proceeds. Budgeted amounts include funds for building improvements (security enhancements, RES boiler) and the construction of a new elementary school and a district office.

CAPITAL IMPROVEMENT

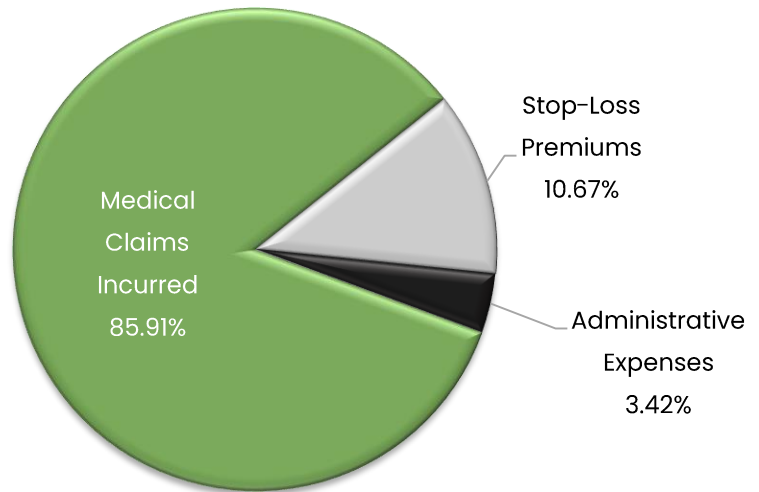
REVENUES

<u>Acct</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
44190	County Commission	1,300,000	1,255,281	939,765
49100	Bond Proceeds	2,350,000	22,075,000	4,832,499
49810	Transfers from the City of Germantown	7,800,000	4,500,000	-
39000	Reserves	1,000,000	324,547	-
	TOTAL CAPITAL IMPROV. REVENUE:	12,450,000	28,154,828	5,772,264

EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
30400	Architects	400,000	640,000	702,965
70600	Building Construction	8,350,000	24,435,000	883,665
70700	Building Improvements	3,700,000	2,976,894	1,860,664
71500	Land and Improvements	-	-	3,026,870
72400	Site Development	-	102,934	180,980
	TOTAL CAPITAL IMPROV. EXPENDITURES:	12,450,000	28,154,828	6,655,144
	CHANGE IN CAPITAL IMPROVEMENT FUND BALANCE:	-	-	(882,880)

HEALTH INSURANCE



\$5,266,004

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

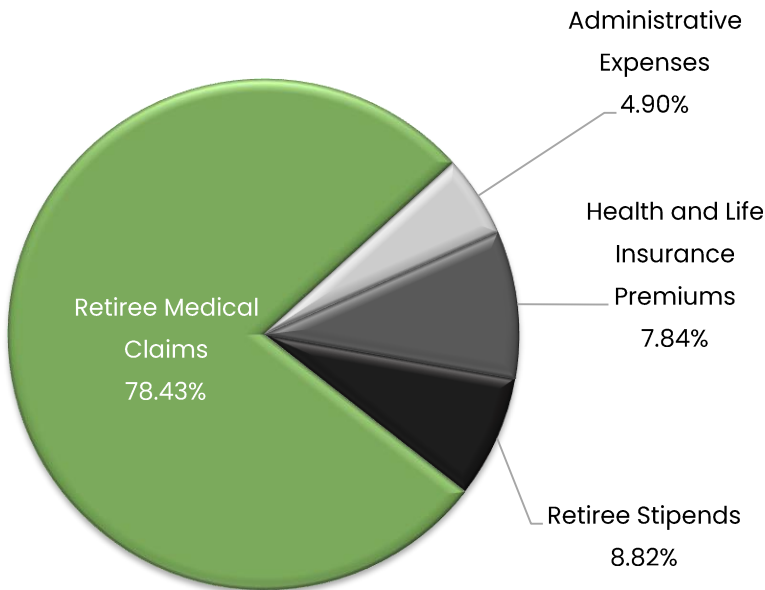
<u>Acct</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
42000	Employee Contributions	1,672,760	1,649,645	1,563,927
42100	Employer Contributions	3,261,640	3,260,359	2,904,462
42500	COBRA payments	-	-	8,415
42900	Other Income	11,000	8,000	28,224
44110	Interest income	-	-	12,253
	Reserves	320,604	371,000	-
TOTAL HEALTH INSURANCE FUND REVENUES:		5,266,004	5,289,004	4,517,281

EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
28000	Medical Claims Incurred	4,524,004	4,524,004	3,581,081
28100	Stop-Loss Premiums	562,000	562,000	478,830
28200	Administrative Expenses	180,000	203,000	176,099
TOTAL HEALTH INSURANCE FUND EXPENDITURES:		5,266,004	5,289,004	4,236,010
CHANGE IN HEALTH INSURANCE FUND BALANCE:		-	-	281,271



OPEB TRUST



\$510,000

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 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
42100	Employer Contributions	755,000	720,000	735,092
42200	Retiree Contributions	75,000	50,000	50,000
44110	Investment Income	75,000	55,000	50,858
44111	Unrealized and Realized Gain/Loss on Investment	175,000	140,000	59,036
	TOTAL OPEB TRUST FUND REVENUES:	1,080,000	965,000	894,986

EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2020 Budget</u>	<u>FY 2019 Budget</u>	<u>FY 2018 Actual</u>
28000	Retiree Stipends	45,000	30,000	21,150
28100	Retiree Medical Claims	400,000	300,000	230,942
28200	Administrative Expenses	25,000	20,000	23,500
28300	Health and Life Insurance Premiums	40,000	36,000	-
	TOTAL OPEB TRUST FUND EXPENDITURES:	510,000	386,000	275,592
	CHANGE IN OPEB TRUST FUND BALANCE:	570,000	579,000	619,394

