



2023 GMSD BUDGET REPORT

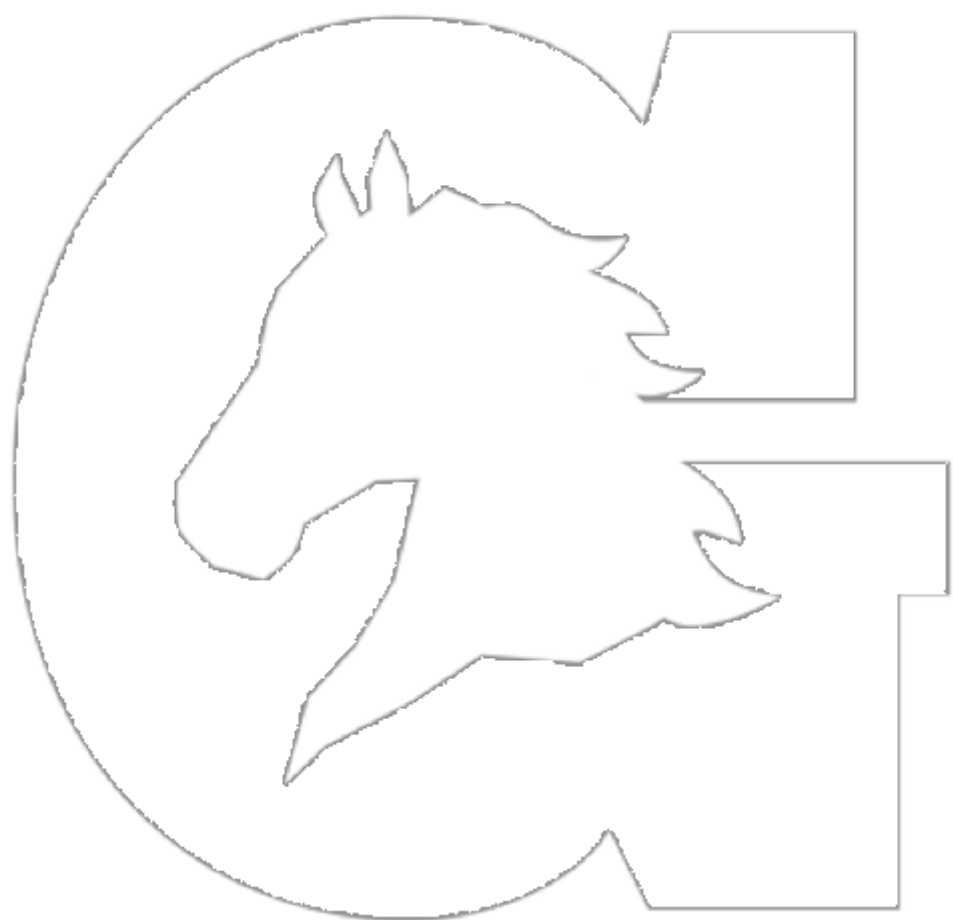
Second Reading – May 24, 2022

KEVIN JONES,
CHIEF FINANCIAL OFFICER

JOSH CATHEY,
DEPUTY SUPERINTENDENT

JASON MANUEL,
SUPERINTENDENT

ANGELA GRIFFITH,
SCHOOL BOARD CHAIR





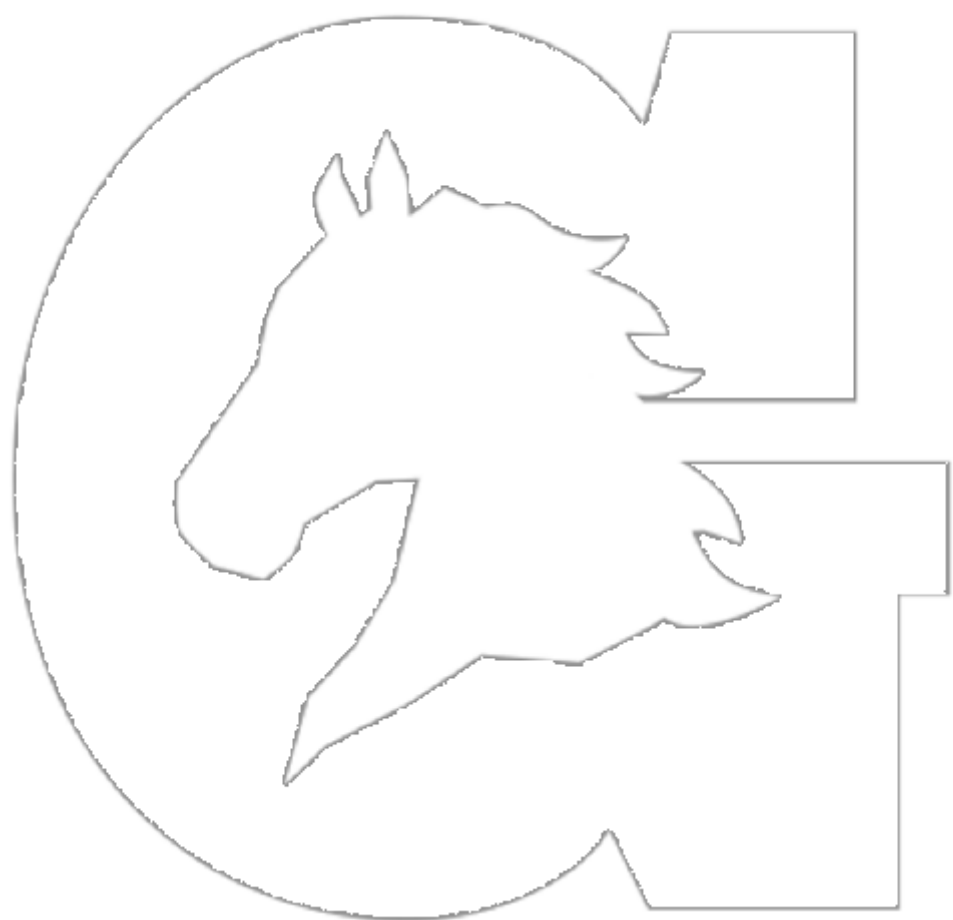
GERMANTOWN MUNICIPAL SCHOOL DISTRICT

BOARD OF EDUCATION

Angela Griffith	Chair
Amy Eoff	Vice-Chair
Ryan Strain	Board member
Brian Curry	Board member
Betsy Landers	Board member

ADMINISTRATION

Jason Manuel	Superintendent
Missy Abel	Executive Director, 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

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

SCHOOL DISTRICT PROFILE

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 2022-23 budget represents expectations for GMSD in its ninth 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 financial resources of the District.

ENROLLMENT

The District's enrollment projections for FY 2023 are estimated using FY 2022 enrollment data and enrollment applications made during open enrollment for the FY 2023 school year. Projected enrollment for FY2023 is 6,043.

REVENUES

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



BUDGET HIGHLIGHTS

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 2022, the District's share is at 4.27 percent. The net increase in County funds is projected at \$1,280,000 for sales tax revenues.

State funds consist primarily of Basic Education Plan (BEP) funds. The BEP portion of State funds represents a preliminary estimate from the State based upon the FY 2022 average daily membership (ADM). Funding is based on ADM weighted on the 2nd, 3rd, 6th, and 7th attendance periods. Formulas used to determine funding are total weighted student count multiplied by the per pupil allocation, per teacher allocation, staffing formulas and salary allocations, maintenance and operations square foot calculations, plus transportation allowances. There is a projected increase of \$659,000 in BEP funds for FY 2023.

Funds also became available with the elimination of the operating transfer to the cafeteria fund, \$100,000; reduction in the TCRS retirement contribution rate from 10.3% to 8.69%, \$486,000; and the reduction in the Durham transportation contract, \$100,000.

\$8.7 million in reserves will be used to cover \$6 million in capital projects and the remainder to balance the budget.

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

- Bringing professional development in-house training- \$25,000
- Instructional Technology Coach - 2 positions- \$185,000
- GOAL Principal and Administrative Assistant (from ESSER 2.0)- \$209,000
- HHS Assistant Principal- \$120,000
- Increases in Software Costs (Naviance & Kami)- \$25,000
- Assessments (moving from 2 to 3 benchmarks per year)- \$33,000
- Textbooks-Math Adoption- \$265,000
- 1:1 Technology Initiative (from ESSER 3.0)- \$600,000
- ESE Speech Therapist- \$72,000
- SPED teacher - FHES- \$93,000
- GOAL Interventionist/SPED/Testing Coordinator- \$93,000

WHOLE CHILD

- 5 Counselors, 2 Psychologists, 1 Homebound Teacher (from ESSER 3.0)- \$666,000
- 504 Clerical position - District Office - to support schools - \$46,000
- Co-curricular Performing Arts Stipends/Materials/Transportation- \$90,000
- Social Emotional Learning Teacher- \$93,000

RECRUIT, DEVELOP & RETAIN EXEMPLARY STAFF

- 2% COLA AND Step Increase- \$1,471,000
- Holiday Bonuses- \$1,000 for FT and \$500 for PT includes federally funded staff - \$771,000
- 20-21 school year frozen steps for teachers- \$550,000
- Advanced degrees compensation pay scale shift- \$350,000
- HR Specialist - 120-day contract - \$39,000
- Analysts to Specialists Upgrades - \$43,000
- School Support Staff Upgrades - \$64,000
- Substitutes (additional personal day for all staff & increased pay rate for substitute teachers) - \$155,000
- Continued funding of OPEB Actuarial Determined Contribution (ADC) for Retiree Health and Life Insurance
- No increase in the health insurance rates for employees

ENHANCE COMMUNITY PARTNERSHIPS

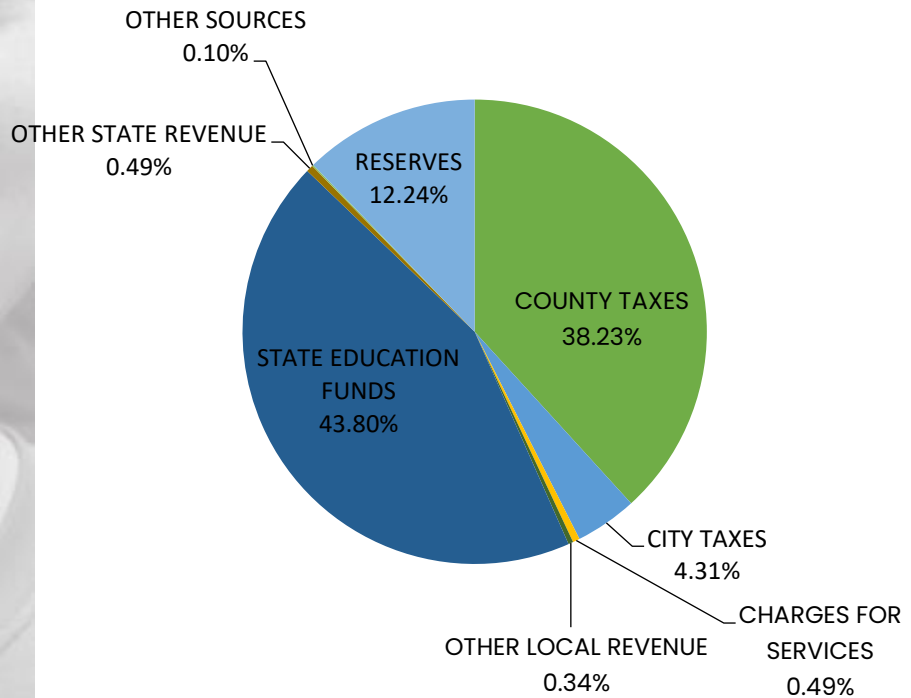
Social Media Coordinator stipends at all schools- \$4,000

OTHER INCREASES

- Diesel fuel costs - \$25,000
- Technology software enhancements - \$56,000
- Legal services - \$35,000
- Audit fees - \$14,000

GENERAL FUND REVENUES

2022-2023 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

\$71,589,824

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 \$3.0 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.

State funds consist primarily of Basic Education Plan (BEP) funds. The Basic Education Plan (BEP) portion of State funds represents a preliminary estimate from the State based upon the FY 2022 average daily membership (ADM).

Funding is based on ADM weighted on the 2nd, 3rd, 6th, and 7th attendance periods. Formulas used to determine funding are total weighted student count multiplied by the per pupil allocation, per teacher allocation, staffing formulas and salary allocations, maintenance and operations square foot calculations, plus transportation allowances.

GENERAL FUND REVENUES

Acct	Description	FY 2023	FY 2022	FY 2021
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
40400	COUNTY TAXES	27,465,822	26,033,951	26,975,407
40800	CITY TAXES	3,082,068	2,549,581	2,549,581
43000	CHARGES FOR SERVICES	347,765	201,305	237,762
44000	OTHER LOCAL REVENUE	242,000	644,000	365,407
46000	STATE EDUCATION FUNDS	31,266,206	29,805,884	30,693,204
46800	OTHER STATE REVENUE	346,441	274,441	374,816
47100	FED FUNDS RCVD THRU STATE		-	146,833
49000	OTHER SOURCES	70,000	70,000	98,045
	RESERVES	8,769,522	606,868	-
REVENUES GRAND TOTAL:		<u>71,589,824</u>	<u>60,186,030</u>	<u>61,441,055</u>

STATE EDUCATION FUNDS

Acct	Description	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
46511	Basic Education Program	31,086,000	29,613,000	29,890,608
46590	Other State Education Funds	-	-	604,369
46591	Coordinated School Health Grant	90,000	90,000	90,000
46610	Career Ladder Program	90,206	102,884	108,227
STATE EDUCATION FUNDS TOTAL:		31,266,206	29,805,884	30,693,204

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

COUNTY TAXES

<u>Acct</u>	<u>Description</u>	<u>FY 2023 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Actual</u>
40110	Current County Property Tax	16,048,856	15,893,810	16,274,399
40120	Trustee Collection - Prior Year	297,152	297,152	120,001
40130	Chancery & Circuit Court - Prior Year	151,462	151,462	129,629
40162	PILOT - Utility	152,970	152,970	126,923
40163	PILOT - Other	126,124	126,124	173,037
40210	Local Option Sales Tax	9,000,000	7,723,175	8,654,913
40240	Wheel Tax	1,477,882	1,477,882	1,474,376
40290	Other Tax	211,376	211,376	22,129
COUNTY TAXES TOTAL:		27,465,822	26,033,951	26,975,407

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 2023</u> <u>Budget</u>	<u>FY 2022</u> <u>Budget</u>	<u>FY 2021</u> <u>Actual</u>
40610	Municipal Property Taxes	3,082,068	2,549,581	2,549,581
		_____	_____	_____
	CITY TAXES TOTAL:	3,082,068	2,549,581	2,549,581

City of Germantown's contribution to the School District.

OTHER STATE REVENUE

Acct	Description	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
46850	Mixed Drink Tax	204,000	132,000	153,011
46980	Other State/Local Revenue - SPED State Grant	83,441	83,441	97,692
46981	Safe Schools Grant	59,000	59,000	115,020
46982	School Safety Grant	_____ -	_____ -	_____ 9,093

OTHER STATE REVENUE TOTAL:

346,441

274,441

374,816

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.

OTHER LOCAL REVENUE

Acct	Description	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
44110	Interest Earned	10,000	25,000	25,672
44120	Lease/Rentals	21,000	21,000	21,000
44160	PEG Funding	136,000	148,000	144,800
44170	Miscellaneous Refunds	-	-	12,849
44530	Sale of Equipment	75,000	450,000	153,023
44990	Other	-	-	8,063
	RECURRING LOCAL REVENUE TOTAL:	242,000	644,000	365,407

Includes PEG funding from cable companies for the Houston High School TV studio.

CHARGES FOR SERVICES

<u>Acct</u>	<u>Description</u>	<u>FY 2023 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Actual</u>
43512	Laptop Insurance	99,420	99,420	111,873
43512	Tuition	248,345	101,885	125,889
CHARGES FOR SERVICES TOTAL:		347,765	201,305	237,762

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

FEDERAL FUNDS RECEIVED THRU STATE

Acct	Description	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
47304	Technology and Other	-	-	146,833
TOTAL FEDERAL THRU STATE		-	-	146,833

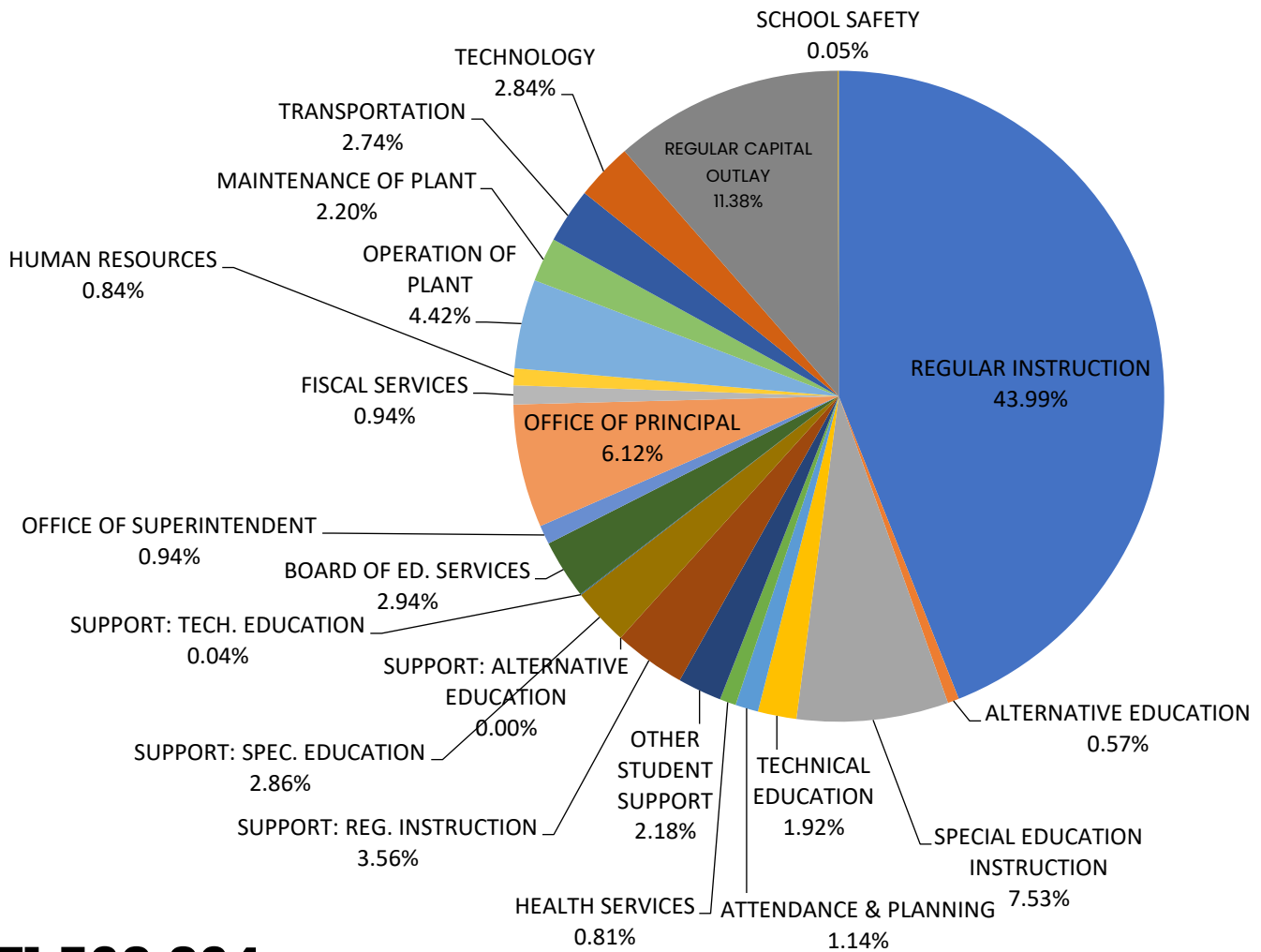
Includes funds for technology devices.

OTHER SOURCES

<u>Acct</u>	<u>Description</u>	<u>FY 2023 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Actual</u>
49800	Transfers In - Indirect Costs	<u>70,000</u>	<u>70,000</u>	<u>98,045</u>
	OTHER SOURCES TOTAL:	70,000	70,000	98,045



GENERAL FUND EXPENDITURES



\$ 71,598,824

Overview

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

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GENERAL FUND EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2023</u> <u>Per.</u>	<u>FY 2023</u> <u>Budget</u>	<u>FY 2022</u> <u>Budget</u>	<u>FY 2021</u> <u>Actual</u>
71100	REGULAR INSTRUCTION	355.00	31,442,020	29,038,809	30,036,156
71150	ALTERNATIVE EDUCATION	5.00	404,696	308,423	272,140
71200	SPECIAL EDUCATION INSTRUCTION	84.00	5,379,975	4,738,923	4,636,257
71300	TECHNICAL EDUCATION	16.00	1,370,381	1,271,437	1,202,619
72110	ATTENDANCE & PLANNING	7.50	812,342	725,553	687,882
72120	HEALTH SERVICES	7.75	579,299	540,004	505,972
72130	OTHER STUDENT SUPPORT	19.00	1,660,175	1,225,138	1,172,586
72210	SUPPORT: REG. INSTRUCTION	25.50	2,548,455	2,291,502	2,095,802
72220	SUPPORT: SPEC. EDUCATION	22.61	2,044,015	1,657,398	1,629,107
72230	SUPPORT: TECH. EDUCATION	0.20	31,712	31,057	23,296
72310	BOARD OF ED. SERVICES	5.00	2,100,962	2,030,093	1,907,396
72320	OFFICE OF SUPERINTENDENT	4.40	672,412	649,850	653,452
72410	OFFICE OF PRINCIPAL	52.50	4,376,383	3,928,050	3,782,176
72510	FISCAL SERVICES	5.50	673,354	643,562	568,837
72520	HUMAN RESOURCES	4.50	598,959	509,464	473,009
72610	OPERATION OF PLANT	6.00	3,160,988	2,962,876	2,696,719
72620	MAINTENANCE OF PLANT	6.00	1,571,963	1,442,305	1,388,902
72710	TRANSPORTATION		1,954,445	2,039,351	1,599,020
73100	SCHOOL NUTRITION	0.00	-	-	13,806
72250	TECHNOLOGY	10.00	2,042,369	1,924,506	1,856,032
76100	REGULAR CAPITAL OUTLAY		8,128,225	2,089,035	3,714,302
72830	SCHOOL SAFETY		36,694	38,694	35,721
99100	TRANSFERS OUT		-	100,000	-
EXPENDITURES GRAND TOTAL:		636.46	<u>71,589,824</u>	<u>60,186,030</u>	<u>60,951,189</u>

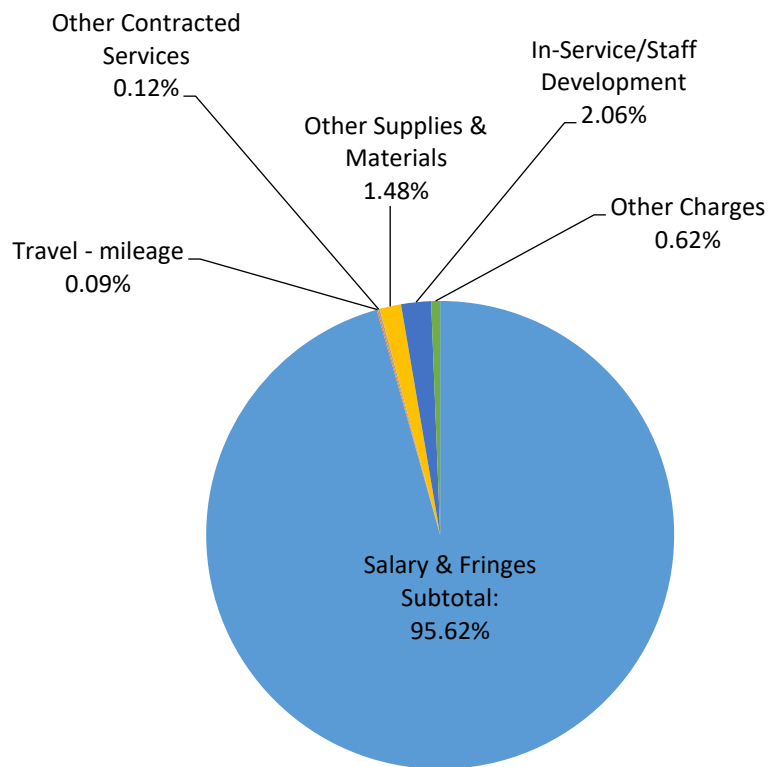


ATTENDANCE & PLANNING

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$812,342

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

Acct	Description	FY 2023	FY 2023	FY 2022	FY 2021
		PERS	Budget	Budget	Actual
105	Director/Supervisor	2	228,769	221,329	214,734
130	Social Worker	2	147,388	139,750	139,010
162	Clerical Personnel	2	104,480	60,725	59,367
18900	Other Salaries	0			
189	Other Salaries	1.5	138,481	128,085	124,612
201	Social Security		38,385	33,595	28,947
204/217	State Retirement		55,987	51,587	48,763
206	Life Insurance		1,875	1,625	792
207	Medical Insurance		52,500	45,500	42,799
212	Medicare		8,977	7,857	7,365
Salary & Fringes Subtotal:		7.5	776,842	690,053	666,389

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		750	750	-
399	Other Contracted Services		1,000	1,000	986
499	Other Supplies & Materials		12,000	12,000	328
524	In-Service/Staff Development		16,750	16,750	13,379
599	Other Charges		5,000	5,000	6,800
Services Subtotal:			35,500	35,500	21,493
ATTENDANCE & PLANNING TOTAL:			812,342	725,553	687,882

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



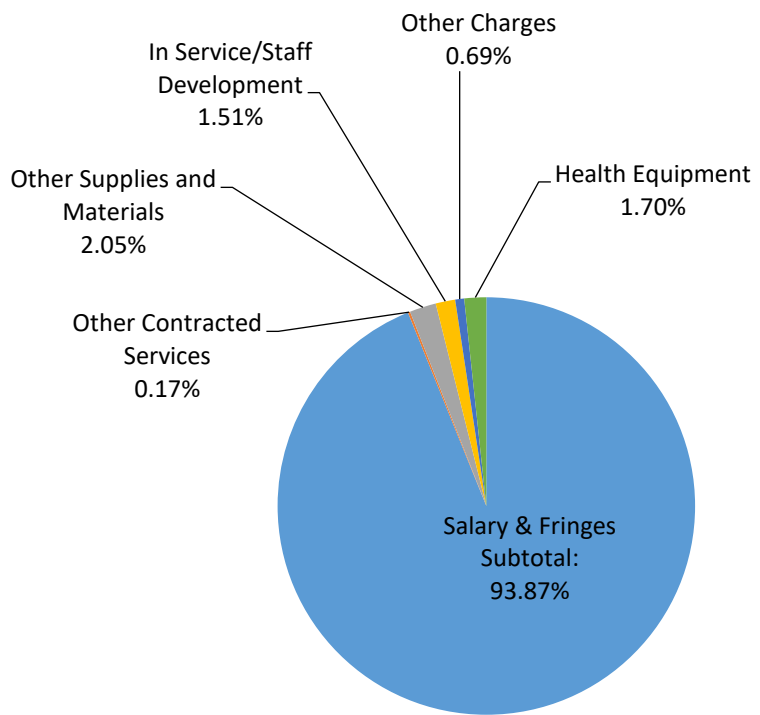
\$579,299

HEALTH SERVICES

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



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

Acct	Description	FY 2023 PERS	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
105	Student Health Coordinator	0.75	74,843	70,194	70,963
131	School Nurses	7	330,420	301,332	298,043
189	Other Salaries & Wages		4,500	4,500	2,250
201	Social Security		25,405	23,228	21,046
204/217	State Retirement		37,484	34,613	34,518
206	Life Insurance		1,356	1,356	553
207	Medical Insurance		63,925	63,925	51,628
212	Medicare		5,942	5,432	4,922
Salary & Fringes Subtotal:		7.75	543,875	504,580	483,923
<i>Includes salaries and benefits for school nurses.</i>					
399	Other Contracted Services		1,000	1,000	1,000
499	Other Supplies and Materials		11,874	11,874	11,210
524	In Service/Staff Development		8,750	8,750	4,000
599	Other Charges		4,000	4,000	2,839
735	Health Equipment		9,800	9,800	3,000
Services Subtotal:			35,424	35,424	22,049
HEALTH SERVICES TOTAL:			579,299	540,004	505,972

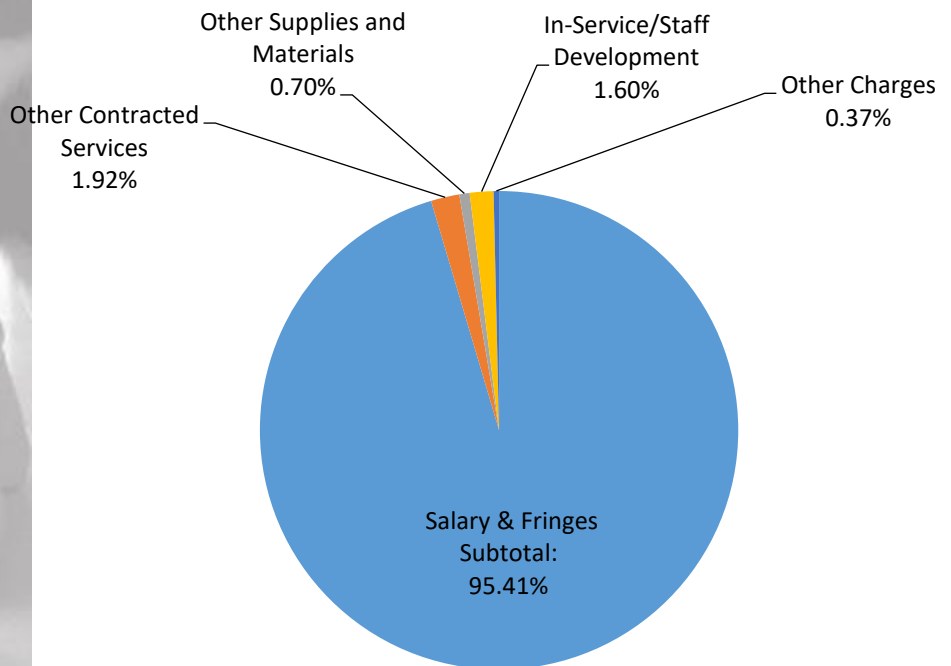


OTHER STUDENT SUPPORT/ GUIDANCE

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$1,660,175

Overview

The GMSD Other Student Support department is comprised of 14 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

Acct	Description	FY 2023 PERS	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
117	Career Ladder Program		3,000	3,000	3,000
123	Guidance Personnel	19	1,261,745	892,298	902,959
188	Instructional Responsibility		1,500	1,500	-
201	Social Security		78,507	55,601	52,326
204/217	State Retirement		110,037	92,370	89,894
206	Life Insurance		3,325	2,450	1,388
207	Medical Insurance		112,100	97,515	78,589
212	Medicare		18,361	13,004	12,238
Salary & Fringes Subtotal:		19	1,588,575	1,157,738	1,140,394
<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	5,253
499	Other Supplies and Materials		10,900	10,900	2,301
524	In-Service/Staff Development		25,000	25,000	16,422
599	Other Charges		5,700	1,500	971
790	Other Equipment			-	7,245
Services Subtotal:			71,600	67,400	32,192
OTHER STUDENT SUPPORT TOTAL:			1,660,175	1,225,138	1,172,586
<i>Includes cost of materials used and staff development costs.</i>					



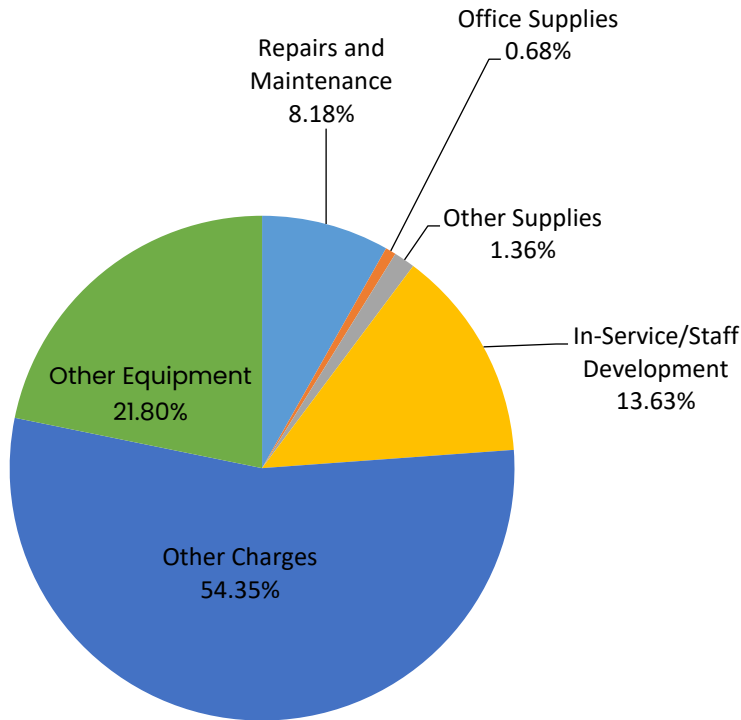
\$36,694

SCHOOL SAFETY

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



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

Acct	Description	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
336	Repairs and Maintenance	3,000	3,000	-
435	Office Supplies	250	250	250
499	Other Supplies	500	500	504
524	In-Service/Staff Development	5,000	5,000	4,168
599	Other Charges	19,944	21,944	21,101
790	Other Equipment	8,000	8,000	9,698
SCHOOL SAFETY TOTAL:		36,694	38,694	35,721

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

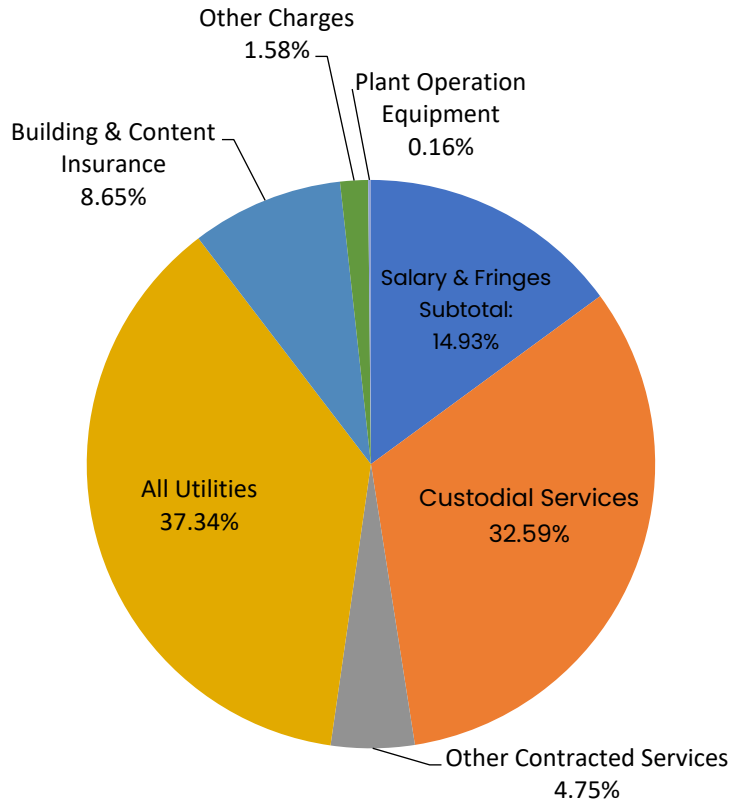


OPERATION OF PLANT

Department of Operations

Josh Cathey

Deputy Superintendent



\$3,160,988

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

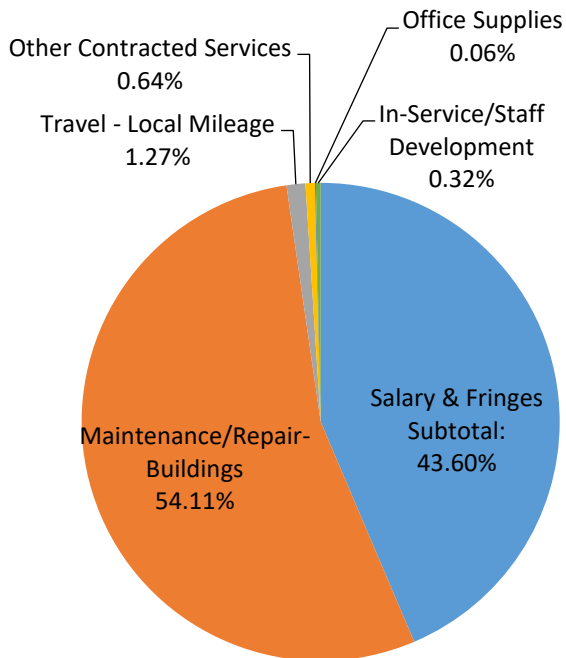
Acct	Description	FY 2023	FY 2023	FY 2022	FY 2021
		PERS	Budget	Budget	Actual
166	Custodial Wages	0	6,000	-	86,858
167	Plant Managers	6	350,287	341,931	315,952
201	Social Security		22,090	20,784	22,863
204/217	State Retirement		32,402	30,170	34,417
206	Life Insurance		900	900	647
207	Medical Insurance		55,998	55,998	48,874
212	Medicare		5,079	4,861	5,347
Salary & Fringes Subtotal:		6	472,756	454,644	514,958
<i>Includes salaries and benefits for personnel in Plant Operations.</i>					
328	Custodial Services		1,030,000	850,000	826,527
399	Other Contracted Services		150,000	150,000	110,329
415	All Utilities		1,180,000	1,180,000	977,203
502	Building & Content Insurance		273,232	273,232	231,978
599	Other Charges		50,000	50,000	35,724
720	Plant Operation Equipment		5,000	5,000	-
Services Subtotal:			2,688,232	2,508,232	2,181,761
OPERATION OF PLANT TOTAL:			3,160,988	2,962,876	2,696,719
<i>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.</i>					

MAINTENANCE OF PLANT

Department of Operations

Josh Cathey

Deputy Superintendent



\$1,571,963

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

<u>Acct</u>	<u>Description</u>	FY 2023	FY 2023	FY 2022	FY 2021
		<u>PERS</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
105	Director	1	132,048	125,680	121,800
161	Secretaries	1	68,600	51,359	50,365
167	Maintenance Personnel	4	334,932	289,890	288,365
201	Social Security		33,206	28,734	26,936
204/217	State Retirement		48,802	43,313	42,231
206	Life Insurance		1,500	1,500	733
207	Medical Insurance		59,109	59,109	37,956
212	Medicare		7,766	6,720	6,300
Salary & Fringes Subtotal:		6	685,963	606,305	574,686
<i>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.)</i>					
335	Maintenance/Repair-Buildings		850,000	800,000	797,091
355	Travel - Local Mileage		20,000	20,000	8,442
399	Other Contracted Services		10,000	10,000	7,881
435	Office Supplies		1,000	1,000	379
524	In-Service/Staff Development		5,000	5,000	423
Services Subtotal:			886,000	836,000	814,216
MAINTENANCE OF PLANT TOTAL:			1,571,963	1,442,305	1,388,902

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

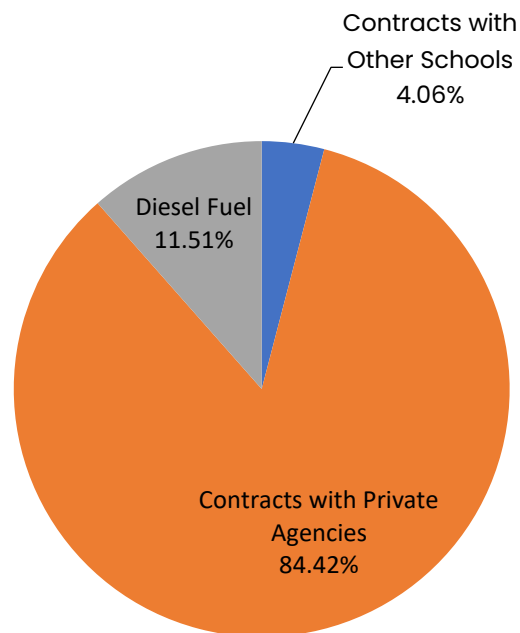


TRANSPORTATION

Department of Operations

Josh Cathey

Deputy Superintendent



\$1,954,445

Overview

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

TRANSPORTATION

Acct	Description	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
311	Contracts with Other Schools	79,445	89,351	51,442
312	Contracts with Private Agencies	1,650,000	1,750,000	1,419,504
412	Diesel Fuel	225,000	200,000	128,074
		<hr/>	<hr/>	<hr/>
	Services Subtotal:	1,954,445	2,039,351	1,599,020
		<hr/>	<hr/>	<hr/>
	TRANSPORTATION TOTAL:	1,954,445	2,039,351	1,599,020

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

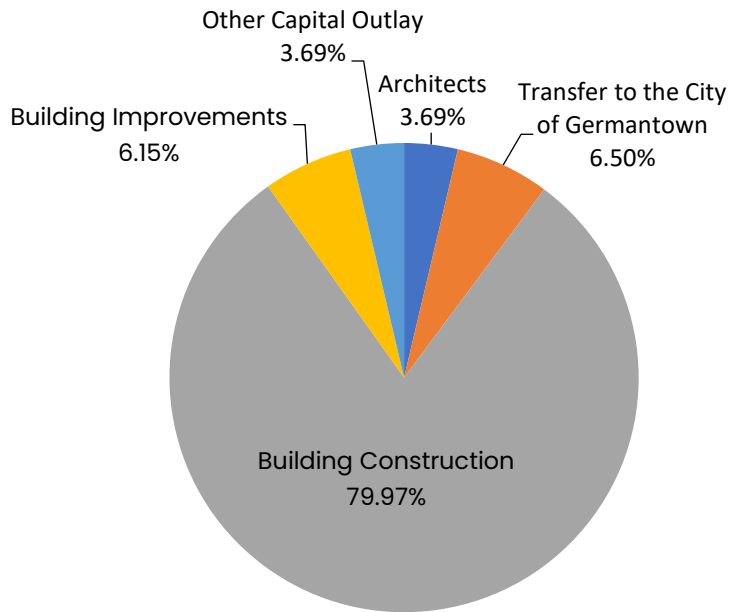


REGULAR CAPITAL OUTLAY

Department of Operations

Josh Cathey

Deputy Superintendent



\$8,128,225

Overview

Included in this budget are architect and engineering fees, payments to the City of Germantown totaling \$526,437 for bond debt for the Riverdale Addition (year 5 of 30) and District Office (year 3 of 12), \$200,000 contribution to the Houston High Arts and Athletics Foundation for the HHS Field House Project (year 4 of 5), \$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

<u>Acct</u>	<u>Description</u>	<u>FY 2023 Budget</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Actual</u>
304	Architects	300,000	300,000	162,041
590	Transfer to the City of Germantown	528,225	526,437	528,068
706	Building Construction	6,500,000	500,000	166,462
707	Building Improvements	500,000	500,000	2,362,443
799	Other Capital Outlay	300,000	262,598	495,288
REGULAR CAPITAL OUTLAY TOTAL:		8,128,225	2,089,035	3,714,302

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.

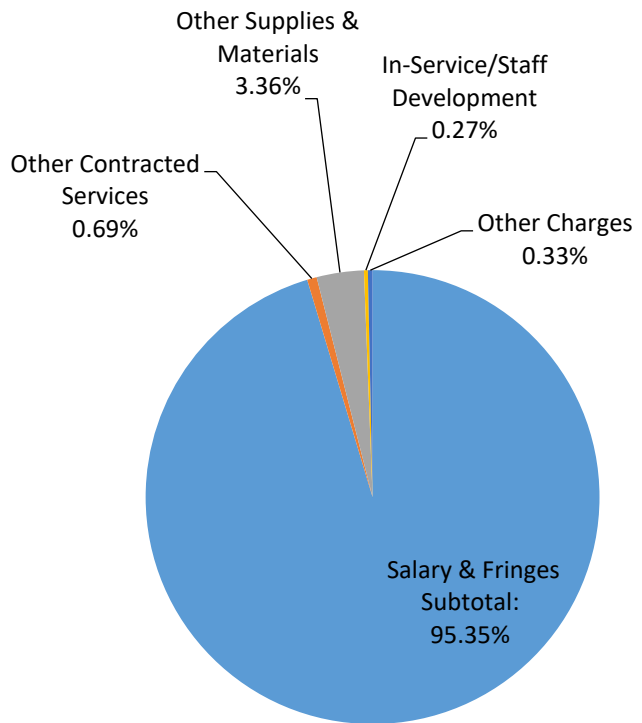


OFFICE OF THE PRINCIPAL

Operations

Josh Cathey

Deputy Superintendent



\$4,376,383

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 GMSD'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

<u>Acct</u>	<u>Description</u>	FY 2023	FY 2023	FY 2022	FY 2021
		<u>PERS</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
104	Principals & Vice Principals	8.00	923,011	794,122	780,555
117	Career Ladder		11,000	11,000	7,000
139	Assistant Principals	16.00	1,441,122	1,304,993	1,289,983
161	School Secretaries	7.50	287,849	253,159	256,072
162	Clerical Personnel	17.00	606,088	510,737	480,368
189	Other Salaries- Lunch Room Monitors	4.00	35,386	36,481	58,194
201	Social Security		204,876	179,485	167,346
204/217	State Retirement		292,361	287,772	275,095
206	Life Insurance		12,125	11,375	4,365
207	Medical Insurance		311,150	293,450	237,903
212	Medicare		47,915	41,976	39,138
Salary & Fringes Subtotal:		52.50	4,172,883	3,724,550	3,596,019
399	Other Contracted Services		30,000	30,000	25,000
499	Other Supplies & Materials		147,000	147,000	147,001
524	In-Service/Staff Development		12,000	12,000	456
599	Other Charges		14,500	14,500	13,700
Services Subtotal:			203,500	203,500	186,157
OFFICE OF PRINCIPAL TOTAL:			4,376,383	3,928,050	3,782,176

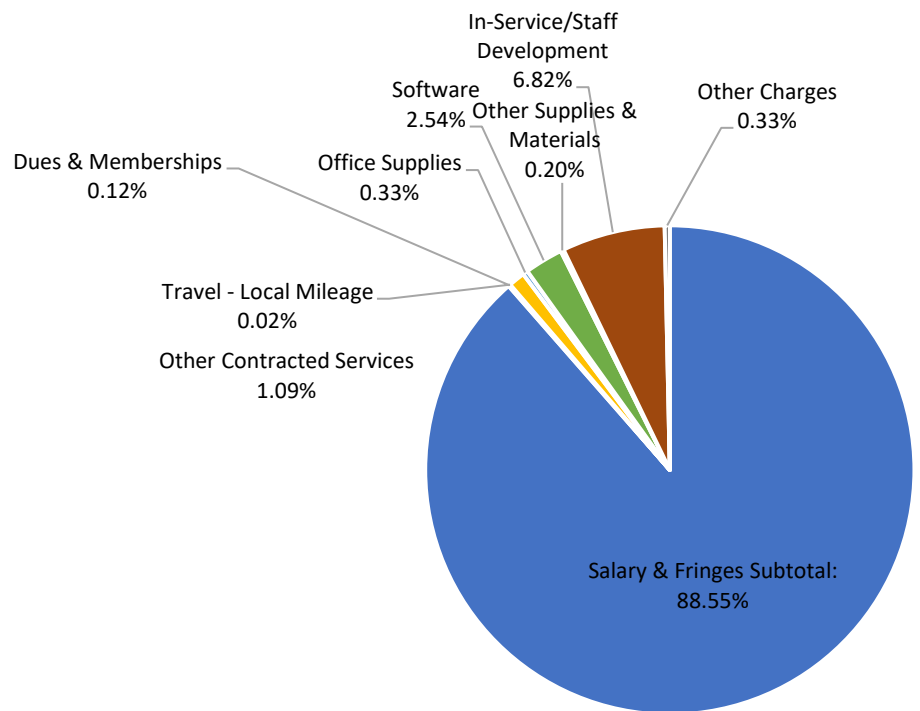
Includes costs associated with operation of schools including BEP funds allocated to individual school operations.

HUMAN RESOURCES

Department of Human Resources

Elissa Stratton

Executive Director of Human Resources



\$598,959

Overview

The Department of Human Resources Budget includes the salaries of an Executive Director, 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

Acct	Description	FY 2023 PERS	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
105	Directors/Supervisors	2	223,331	208,261	202,174
161	Human Resources Specialist	1.5	109,657	70,331	68,600
162	Benefits Specialist	1	89,638	68,951	67,274
201	Social Security		26,203	21,125	20,022
204/217	State Retirement		37,842	33,320	38,098
206	Life Insurance		1,125	1,000	540
207	Medical Insurance		31,500	28,000	23,030
212	Medicare		6,128	4,941	4,683
299	Other Fringe Benefits		5,000	5,000	-
Salary & Fringes Subtotal:		4.5	530,424	440,929	424,421

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

320	Dues & Memberships		720	720	-
355	Travel - Local Mileage		100	100	-
399	Other Contracted Services		6,500	6,500	5,460
435	Office Supplies		2,000	2,000	990
471	Software		15,200	15,200	11,004
499	Other Supplies & Materials		1,200	1,200	-
524	In-Service/Staff Development		40,815	40,815	29,552
599	Other Charges		2,000	2,000	1,582
Services Subtotal:			68,535	68,535	48,588
HUMAN RESOURCES TOTAL:			598,959	509,464	473,009

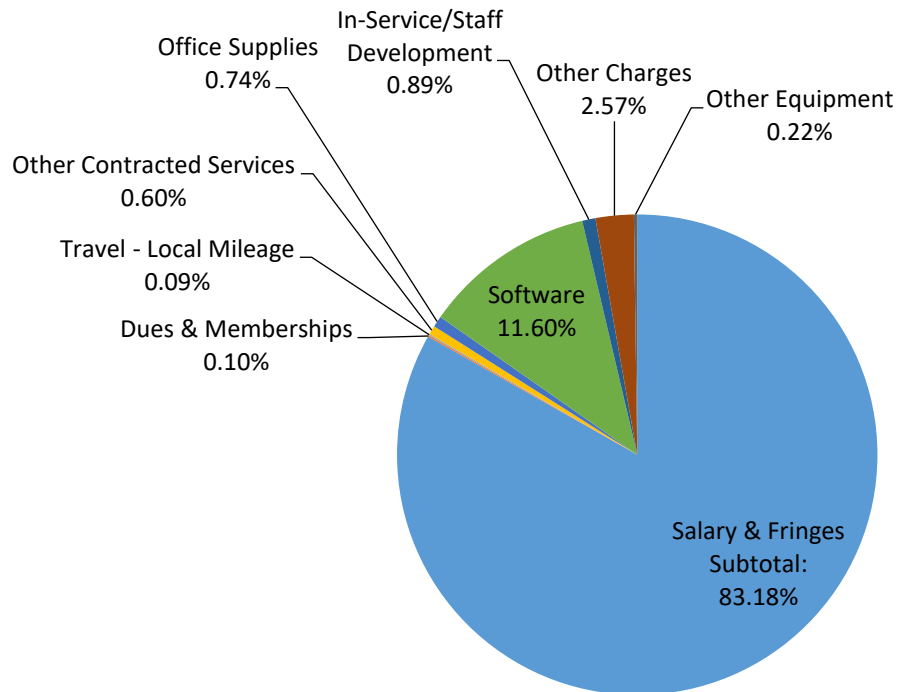
Includes costs associated with Human Resource department.



FISCAL SERVICES

Kevin Jones

Chief Financial Officer



\$673,354

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

<u>Acct</u>	<u>Description</u>	FY 2023	FY 2023	FY 2022	FY 2021
		<u>PERS</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
105	Directors/Specialists	1.00	129,225	125,710	108,439
119	Accounting Specialists	2.50	205,611	174,448	173,832
122	Purchasing Personnel	1.00	29,534	58,366	50,475
161	Assistant	1.00	71,600	62,593	60,488
201	Social Security		27,030	25,597	22,675
204/217	State Retirement		40,327	37,157	34,229
206	Life Insurance		1,375	1,375	609
207	Medical Insurance		49,280	49,280	40,409
212	Medicare		6,322	5,986	5,303
Salary & Fringes Subtotal:		6	560,304	540,512	496,459

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

320	Dues & Memberships		700	700	358
355	Travel - Local Mileage		600	600	-
399	Other Contracted Services		4,000	4,000	-
435	Office Supplies		5,000	5,000	3,316
471	Software		78,000	68,000	53,488
524	In-Service/Staff Development		6,000	6,000	1,152
599	Other Charges		17,250	17,250	13,833
790	Other Equipment		1,500	1,500	231
Services Subtotal:			113,050	103,050	72,378
FISCAL SERVICES TOTAL:			673,354	643,562	568,837

Includes costs for the new business software implemented.

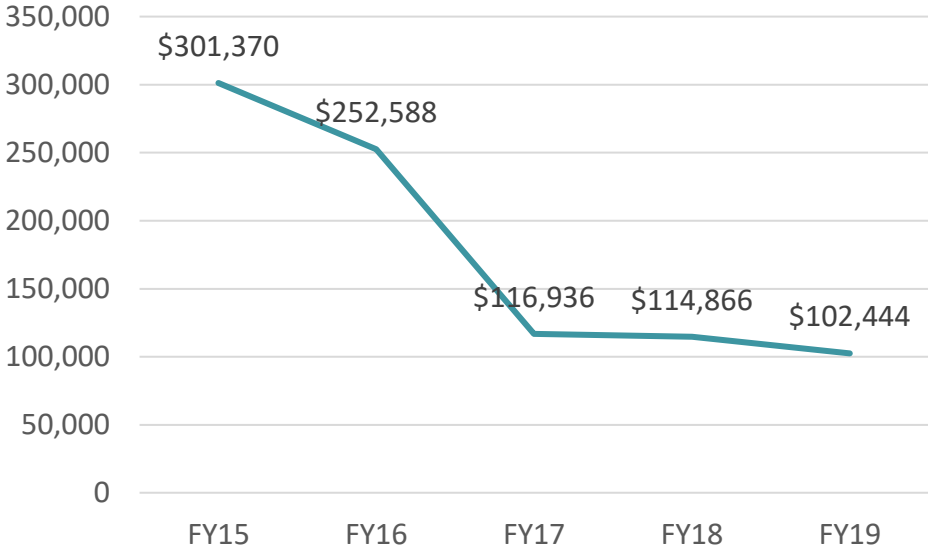
CAFETERIA (TRANSFERS)

Kevin Jones

Chief Financial Officer

In October of 2015, Germantown Municipal School District outsourced its cafeteria operations. The transition has resulted in the cafeteria operations steadily moving towards a financially self-sustaining program.

Decrease in Cafeteria Transfers



Overview

This budget category, labeled as 'Transfers Out', accounts for the total transfers from the district to the cafeteria fund. The District previously budgeted \$100,000 should any unexpected shortfall or expenditures occur. For FY23, that transfer has been eliminated due to reserves established in the Cafeteria fund.

TRANSFERS OUT

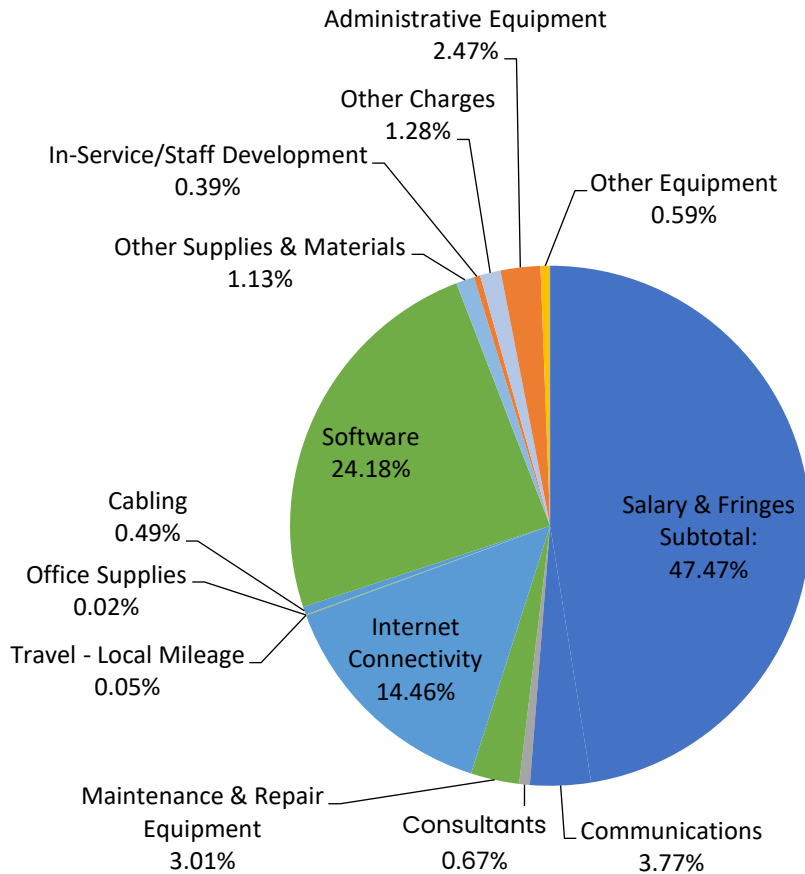
<u>Acct</u>	<u>Description</u>	<u>FY 2023</u> <u>Budget</u>	<u>FY 2022</u> <u>Budget</u>	<u>FY 2021</u> <u>Actual</u>
590	Transfers to Other Funds	-	100,000	-
TRANSFERS OUT TOTAL:		-	100,000	-

Includes transfers made to the Cafeteria Fund to compensate for any shortfall.

DEPARTMENT OF TECHNOLOGY

Josh Cathey

Deputy Superintendent



\$2,042,369

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

Acct	Description	FY 2023	FY 2023	FY 2022	FY 2021
		PERS	Budget	Budget	Actual
105	Supervisor	1	102,088	112,046	108,695
120	Computer Programmers	6	409,624	378,062	355,102
162	Clerical Personnel	1	41,570	39,401	39,032
189	Other Salaries & Wages	2	181,063	169,621	112,530
201	Social Security		45,529	42,956	37,142
204/217	State Retirement		67,927	62,355	53,207
206	Life Insurance		2,500	2,500	921
207	Medical Insurance		102,920	102,920	55,059
212	Medicare		10,648	10,046	8,686
Salary & Fringes Subtotal:		10	963,869	919,906	770,374

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

307	Communications		90,400	81,600	81,691
308	Consultants		13,500	13,500	7,973
336	Maintenance & Repair Equipment		61,000	61,000	132,834
350	Internet Connectivity		293,000	291,000	190,696
355	Travel - Local Mileage		1,000	1,000	116
399	Other Contracted Services		-	-	95,172
435	Office Supplies		500	500	161
470	Cabling		10,000	10,000	9,181
435	Software		490,100	448,000	410,632
499	Other Supplies & Materials		23,000	22,000	18,651
524	In-Service/Staff Development		8,000	8,000	5,893
599	Other Charges		26,000	10,000	21,412
701	Administrative Equipment		50,000	46,000	103,902
790	Other Equipment		12,000	12,000	7,344
Services Subtotal:			1,078,500	1,004,600	1,085,658
TECHNOLOGY TOTAL:			2,042,369	1,924,506	1,856,032

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

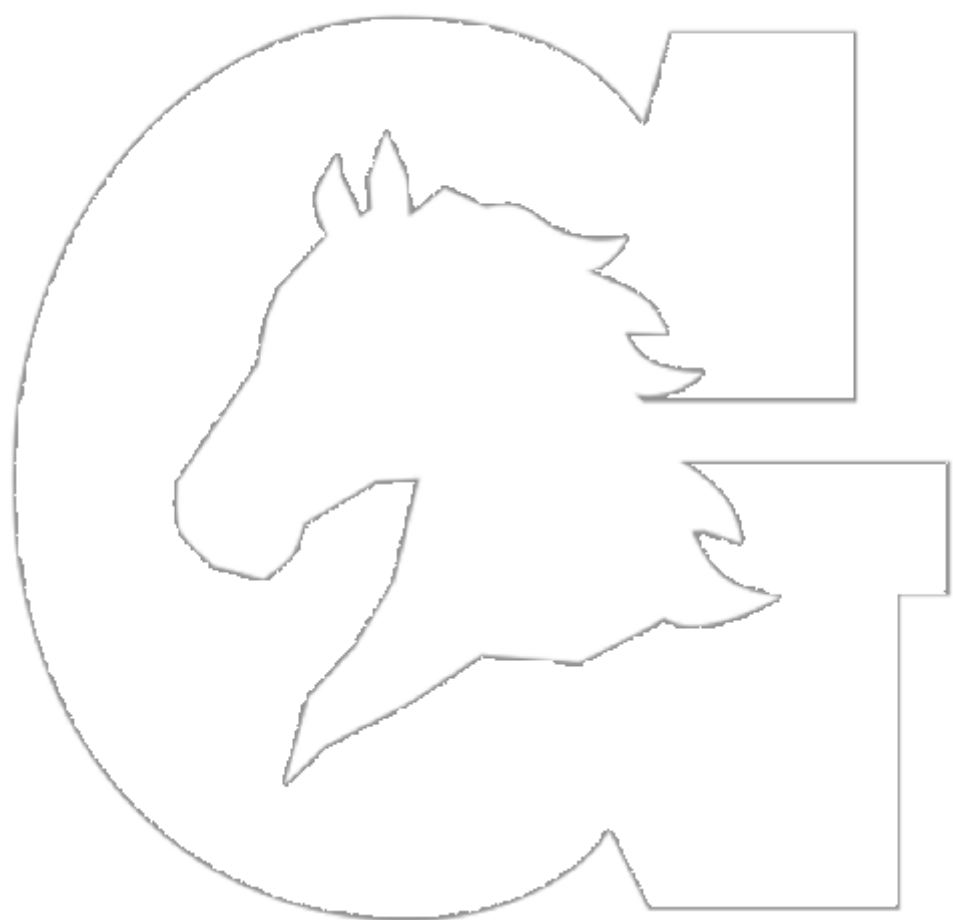


BLENDED LEARNING PROGRAM

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.

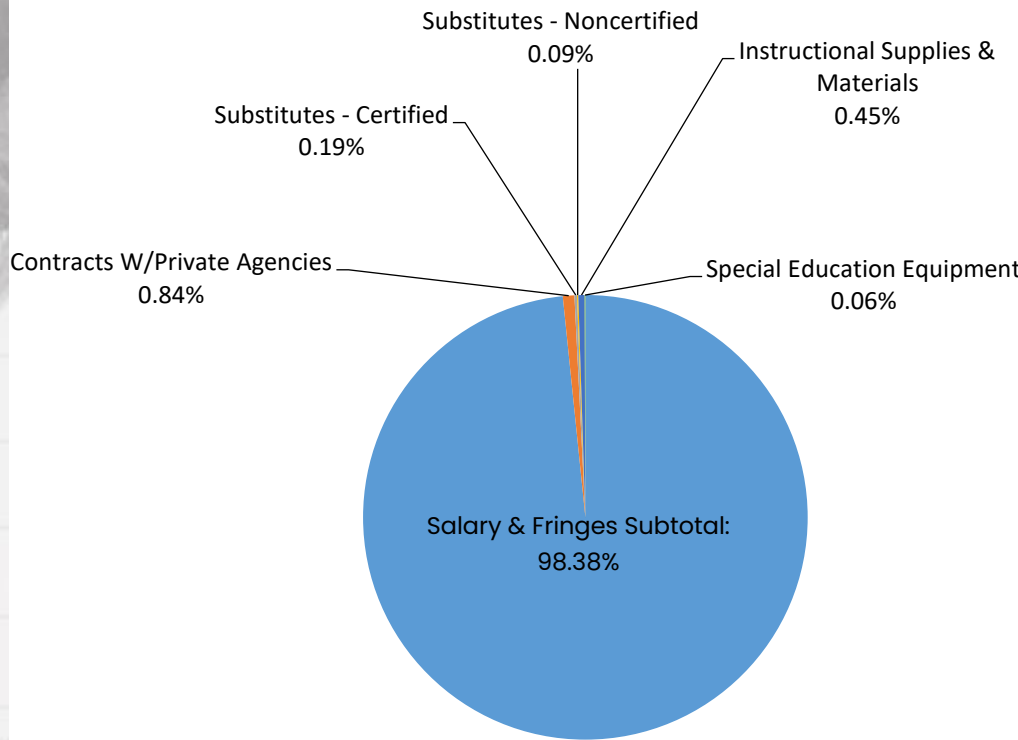
The district continues to place a large emphasis on cybersecurity and students' digital safety by incorporating an active student email monitoring system which scans files in students' web-based GoogleDrive storage. This system scans for inappropriate material, instances of cyberbullying, and incorporates 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.





SPECIAL EDUCATION INSTRUCTION

Department of Exceptional
Student Education



\$5,379,975

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

Acct	Description	FY 2023	FY 2023	FY 2022	FY 2021
		PERS	Budget	Budget	Actual
116	Teachers	40	2,437,208	2,152,420	2,137,606
117	Career Ladder Program		10,000	10,000	5,000
128	Homebound Teachers	1	66,714	-	8,952
163	Educational Assistants	33	934,888	841,221	819,215
171	Therapists (Speech)	10	626,233	499,048	502,521
188	Instructional Responsibility		122,000	122,000	137,061
201	Social Security		260,217	224,731	209,330
204/217	State Retirement		369,958	362,407	348,397
206	Life Insurance		14,700	13,825	5,424
207	Medical Insurance		390,000	365,000	355,028
212	Medicare		60,857	61,071	48,956

Salary & Fringes Subtotal:	84	5,292,775	4,651,723	4,577,490
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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	42,000	32,711
369	Substitutes - Certified		10,000	10,000	232
370	Substitutes - Noncertified		5,000	5,000	5,000
429	Instructional Supplies & Materials		24,300	24,300	19,997
725	Special Education Equipment		3,000	5,900	827

Services Subtotal:		87,200	87,200	58,767
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SPECIAL EDUCATION TOTAL:		5,379,975	4,738,923	4,636,257
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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.

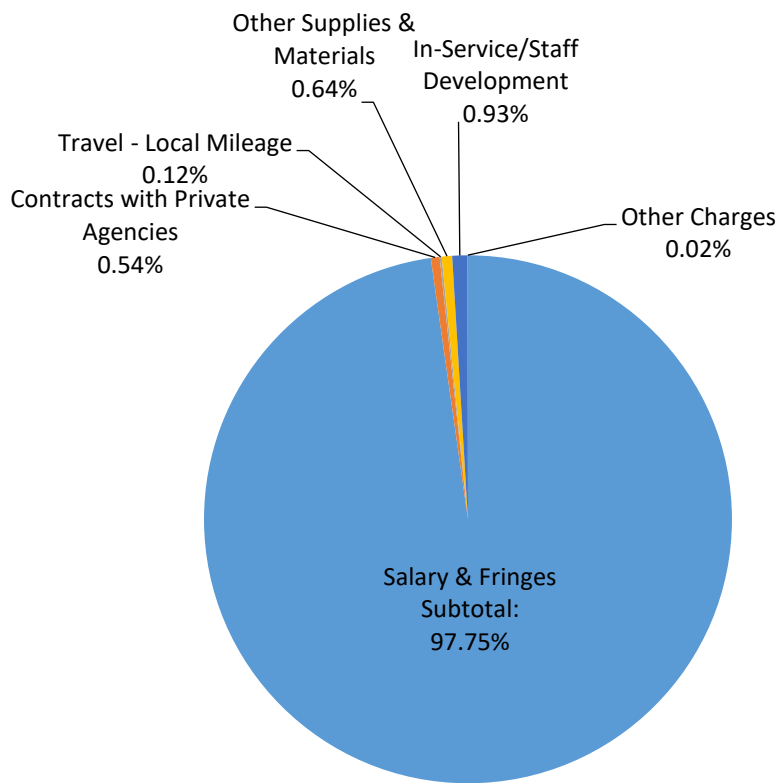


SPECIAL EDUCATION SUPPORT

Department of Exceptional Student Education

Sarah Huffman

Assistant Superintendent, Exceptional Student
Education



\$2,044,015

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

Acct	Description	FY 2023	FY 2023	FY 2022	FY 2021
		PERS	Budget	Budget	Actual
105	Supervisors/Coordinators	2.61	280,324	258,173	252,534
117	Career Ladder Program		-	1,000	-
124	Psychological Personnel	5.00	413,960	228,941	230,300
131	Medical Personnel (OT/PT)	5.00	347,260	317,519	316,907
161	Assistant	1.00	68,600	60,725	60,065
162	Clerical Personnel	6.00	230,280	202,401	201,762
189	Other Salaries	3.00	250,986	202,833	229,556
201	Social Security		98,667	78,451	75,859
204/217	State Retirement		145,636	117,081	112,542
206	Life Insurance		5,828	5,328	1,927
207	Medical Insurance		133,399	121,599	102,740
212	Medicare		23,075	18,347	17,741
Salary & Fringes Subtotal:		22.61	1,998,015	1,612,398	1,601,933

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	-	-
355	Travel - Local Mileage		2,500	2,500	2,424
399	Other Contracted Services		-	10,000	9,274
499	Other Supplies & Materials		13,000	13,000	12,997
524	In-Service/Staff Development		19,000	19,000	1,984
599	Other Charges		500	500	495
Services Subtotal:			46,000	45,000	27,174
SUPPORT: SPECIAL EDUCATION TOTAL:			2,044,015	1,657,398	1,629,107

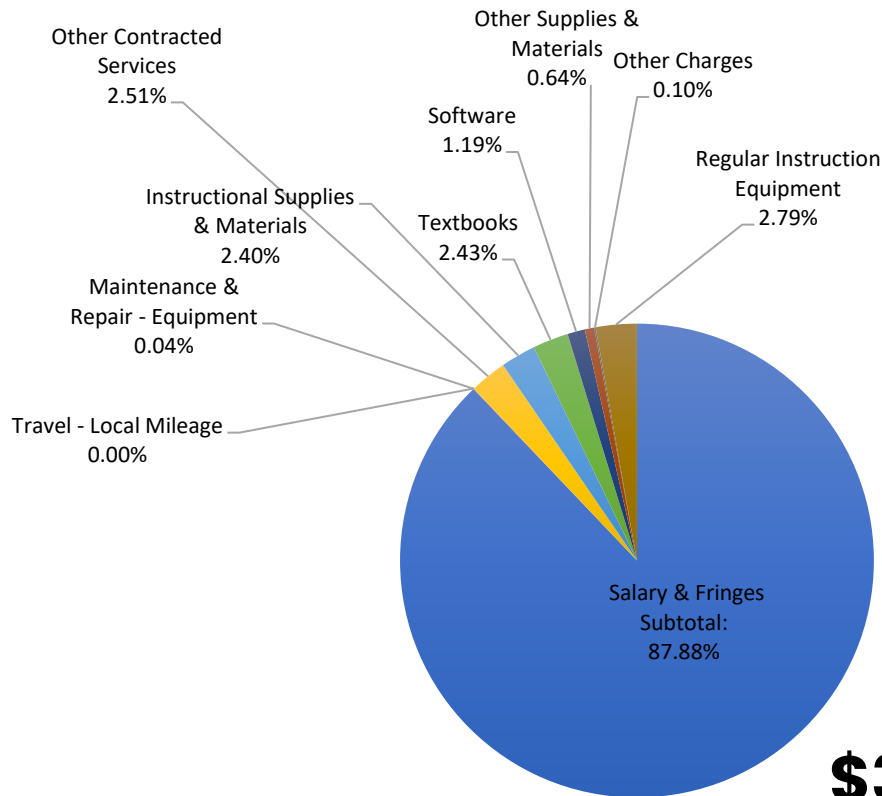
Includes support for Special Education Department for consultation, travel - local mileage for special education personnel using personal vehicles in the performance of their job, in-service and staff development. Includes specialized supplies, materials, and evaluations used with special populations.

REGULAR INSTRUCTION PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Executive Director, Teaching, Learning and Assessment



\$31,442,020

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

Acct	Description	FY 2023 PERS	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
116	Teachers	326.00	20,928,175	19,494,643	19,906,064
117	Career Ladder		66,000	66,000	58,500
127	Extended Contracts		25,000	25,000	7,769
140	Coaching and Other Supplements		320,800	279,700	252,017
163	Educational Assistants	29.00	709,021	658,725	726,409
188	Instructional Responsibility		66,000	66,000	62,508
201	Social Security		1,371,130	1,276,584	1,220,415
204/217	State Retirement		1,925,763	2,112,213	2,063,960
206	Life Insurance		62,125	62,650	31,696
207	Medical Insurance		1,840,440	1,855,824	1,925,963
212	Medicare		320,667	298,556	285,581
	Salary & Fringes Subtotal:	355.00	27,635,121	26,195,895	26,540,882

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

336	Maintenance & Repair - Equipment		12,000	12,000	8,931
355	Travel - Local Mileage		1,500	1,500	539
399	Other Contracted Services		789,315	702,430	412,003
429	Instructional Supplies & Materials		753,200	764,400	639,316
449	Textbooks		765,000	500,000	390,389
471	Software		375,000	350,000	224,749
499	Other Supplies & Materials		202,000	169,200	171,877
599	Other Charges		32,384	25,384	25,394
722	Regular Instruction Equipment		876,500	318,000	1,622,076
	Services Subtotal:		3,806,899	2,842,914	3,495,274
	REGULAR INSTRUCTION TOTAL:		31,442,020	29,038,809	30,036,156

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



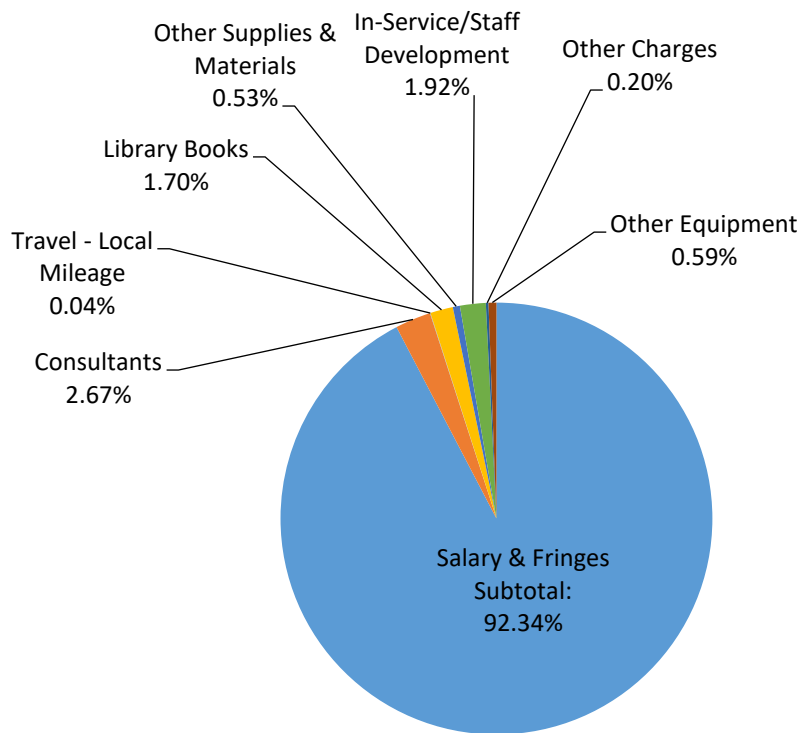


REGULAR INSTRUCTION SUPPORT

Teaching, Learning, and
Assessment

Missy Abel

Executive Director, Teaching, Learning and Assessment



\$2,548,455

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 Executive Director of Teaching, Learning, and Assessment, Librarians, Audiovisual Personnel, Education Media Personnel, Instructional Computer Personnel, Clerical Personnel, Educational Assistants, and in-service training.

SUPPORT: REGULAR INSTRUCTION

Acct	Description	FY 2023 PERS	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
105	Directors/Supervisors	6.00	702,083	711,384	584,001
117	Career Ladder Program		3,000	3,000	2,000
129	Librarians	7.00	464,347	418,675	420,440
136	Audiovisual Personnel	1.00	75,668	74,666	72,767
137	Education Media Personnel	1.00	65,063	74,113	72,235
138	Instructional Computer Personnel	6.00	396,271	233,111	226,361
161	Secretary	1.00	68,600	58,366	57,100
163	Ed/Library Assistant	2.50	51,456	47,690	43,962
188	Instructional Responsibility		1,500	1,500	1,500
189	Other Salaries & Wages	1.00	66,710	61,918	61,704
201	Social Security		113,335	99,479	89,712
204/217	State Retirement		165,141	153,510	147,272
206	Life Insurance		6,375	6,425	2,396
207	Medical Insurance		147,500	148,500	139,074
212	Medicare		26,506	23,265	20,981
Salary & Fringes Subtotal:		25.50	2,350,604	2,115,602	1,941,505

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		68,000	43,000	-
355	Travel - Local Mileage		1,000	1,000	-
432	Library Books		43,400	43,400	33,370
499	Other Supplies & Materials		13,500	19,500	12,871
524	In-Service/Staff Development		49,000	49,000	31,663
599	Other Charges		5,000	5,000	8,816
722	Regular Instruction Equipment		-	-	25,563
790	Other Equipment		15,000	15,000	42,014
Services Subtotal:			194,900	175,900	154,297
SUPPORT: REGULAR INSTRUCTION TOTAL:			2,548,455	2,291,502	2,095,802

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.



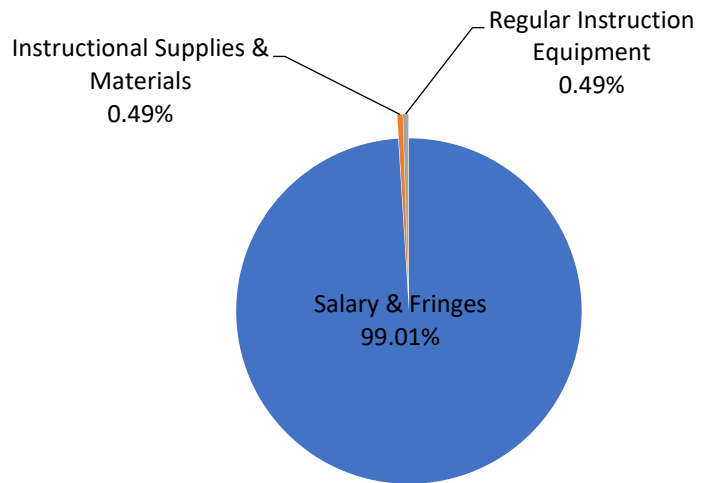


ALTERNATIVE SCHOOL PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Executive Director, Teaching, Learning and Assessment



\$404,696

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

Acct	Description	FY 2023 PERS	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
116	Teachers	2	145,338	134,261	134,552
117	Career Ladder		1,000	1,000	-
128	Homebound Teachers	1	77,624	15,000	3,690
130	Social Worker	1.0	65,422	63,071	63,296
163	Educational Assistants	1	28,474	25,133	18,750
201	Social Security		19,707	14,785	12,957
204/217	State Retirement		28,147	23,415	21,990
206	Life Insurance		875	700	340
207	Medical Insurance		29,500	23,600	13,535
212	Medicare		4,609	3,458	3,030
Salary & Fringes Subtotal:		5	400,696	304,423	272,140
429	Instructional Supplies & Materials		2,000	2,000	-
722	Regular Instruction Equipment		2,000	2,000	-
			-		
Services Subtotal:			4,000	4,000	-
ALTERNATIVE EDUCATION TOTAL:			404,696	308,423	272,140

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



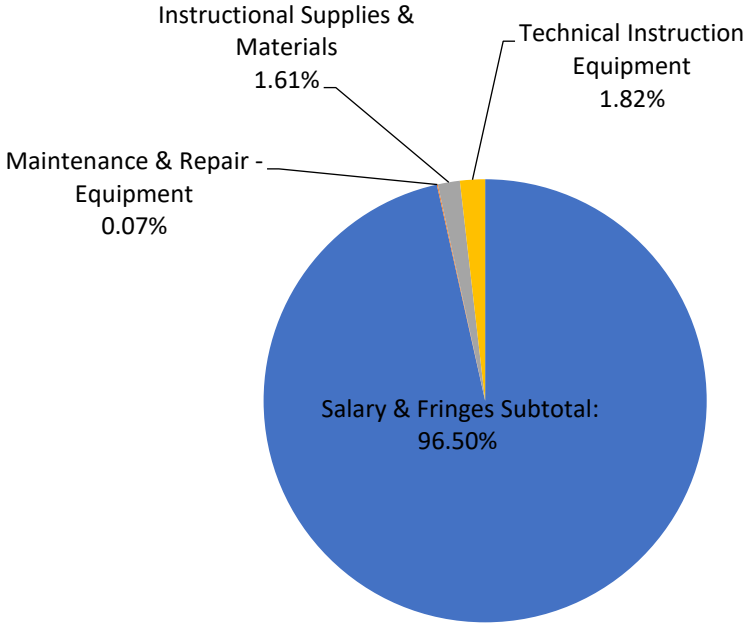
CAREER AND TECHNICAL ED PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Executive Director, Teaching, Learning and Assessment

\$1,370,381



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

Acct	Description	FY 2023 PERS	FY 2023 Budget	FY 2022 Budget	FY 2021 Actual
116	Teachers	16.00	1,023,223	925,356	907,782
117	Career Ladder Program		1,000	1,000	-
201	Social Security		63,502	57,434	51,805
204/217	State Retirement		89,005	95,415	89,742
206	Life Insurance		2,800	2,800	1,434
207	Medical Insurance		128,000	128,000	97,370
212	Medicare		14,851	13,432	12,116
Salary & Fringes Subtotal:		16.00	1,322,381	1,223,437	1,160,249

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	800
429	Instructional Supplies & Materials		22,000	22,000	25,014
730	Technical Instruction Equipment		25,000	25,000	16,556
Services Subtotal:			48,000	48,000	42,370
TECHNICAL EDUCATION TOTAL:			1,370,381	1,271,437	1,202,619

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

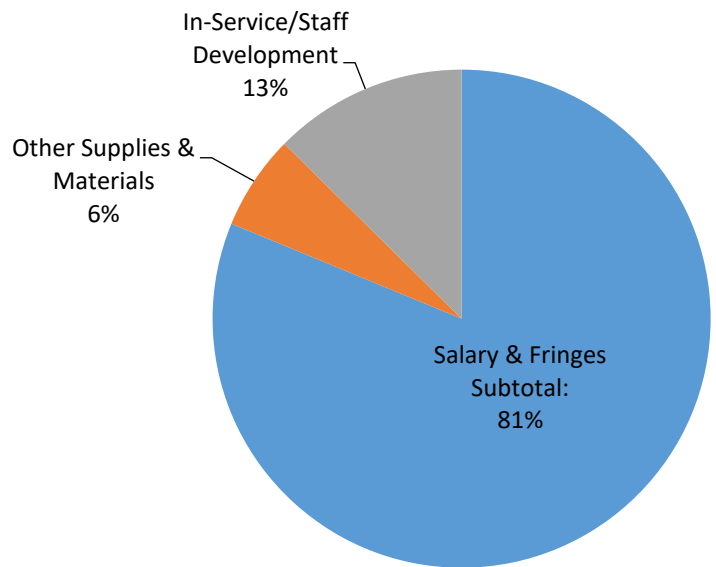


CAREER AND TECH ED SUPPORT

Teaching, Learning, and
Assessment

Missy Abel

Executive Director, Teaching, Learning and
Assessment



\$31,712

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.

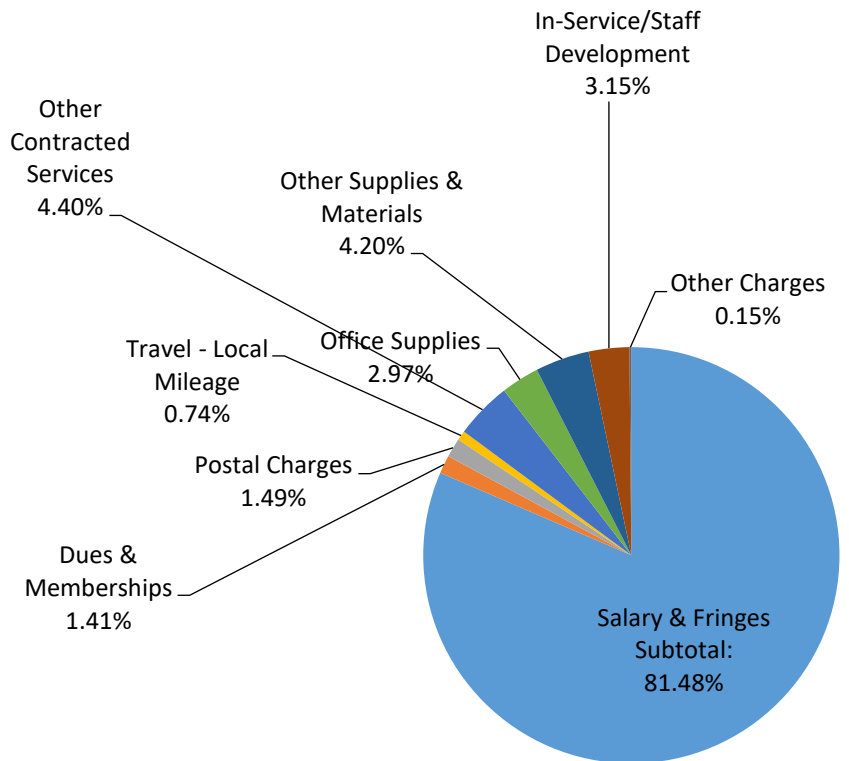
SUPPORT: CAREER AND TECHNICAL EDUCATION

<u>Acct</u>	<u>Description</u>	<u>FY 2023</u> <u>PERS</u>	<u>FY 2023</u> <u>Budget</u>	<u>FY 2022</u> <u>Budget</u>	<u>FY 2021</u> <u>Actual</u>
105	Director/Supervisor	0.20	19,821	19,051	18,604
201	Social Security		1,229	1,158	1,084
204/217	State Retirement		1,722	1,924	1,674
206	Life Insurance		50	50	30
207	Medical Insurance		2,650	2,650	1,651
212	Medicare		287	271	253
	Salary & Fringes Subtotal:	0.20	25,759	25,104	23,296
499	Other Supplies & Materials		1,953	1,953	-
524	In-Service/Staff Development		4,000	4,000	-
	Services Subtotal:		5,953	5,953	-
	SUPPORT: TECHNICAL EDUCATION TOTAL:		31,712	31,057	23,296

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

SUPERINTENDENT

Office of the Superintendent



\$672,412

Overview

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

OFFICE OF SUPERINTENDENT

Acct	Description	FY 2023	FY 2023	FY 2022	FY 2021
		PERS	Budget	Budget	Actual
101	County Official/Administrative Officer	1.00	185,456	180,839	178,869
103	Deputy	0.20	14,961	12,735	76,490
117	Career Ladder		1,000	1,000	2,000
161	Secretaries	2.00	115,824	109,401	107,153
189	Other Salaries & Wages	1.20	118,088	108,886	96,775
201	Social Security		26,959	25,097	21,406
204/217	State Retirement		37,309	39,013	39,017
206	Life Insurance		1,760	1,760	700
207	Medical Insurance		33,500	33,500	33,071
212	Medicare		6,305	5,869	6,453
299	Other Fringe Benefits		7,200	7,200	7,200
Salary & Fringes Subtotal:		4	547,862	525,300	569,134

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

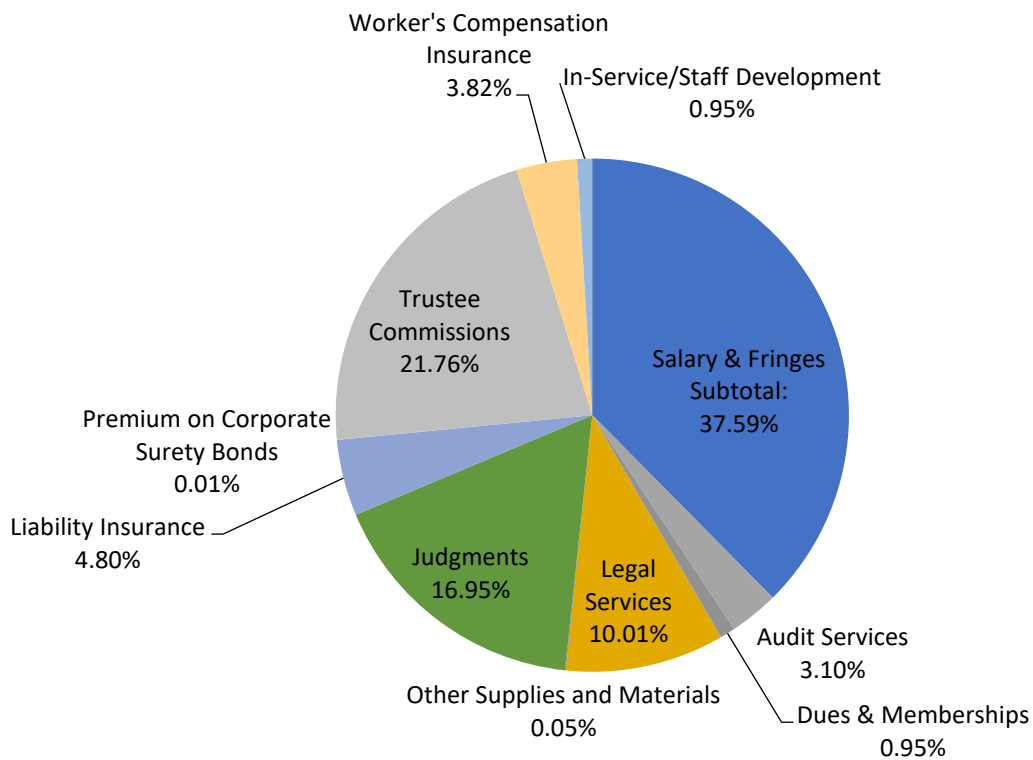
320	Dues & Memberships		9,500	9,500	8,292
348	Postal Charges		10,000	10,000	8,537
355	Travel - Local Mileage		5,000	5,000	-
399	Other Contracted Services		29,600	29,600	25,707
435	Office Supplies		20,000	20,000	8,115
499	Other Supplies & Materials		28,250	28,250	26,155
524	In-Service/Staff Development		21,200	21,200	7,512
599	Other Charges		1,000	1,000	-
Services Subtotal:			124,550	124,550	84,318
OFFICE OF SUPERINTENDENT TOTAL:			672,412	649,850	653,452

Includes costs associated with the Office of the Superintendent and leasing costs for the District Office.

SCHOOL BOARD

Board of Education Services

\$2,100,962



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 (judgement) 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 \$4.5 million.

BOARD OF EDUCATION SERVICES

<u>Acct</u>	<u>Description</u>	<u>FY 2023</u> <u>PERS</u>	<u>FY 2023</u> <u>Budget</u>	<u>FY 2022</u> <u>Budget</u>	<u>FY 2021</u> <u>Actual</u>
189	Other Salaries & Wages	5	21,500	21,500	21,500
201	Social Security		1,333	1,333	1,333
206	Life Insurance - Retirees		47,000	47,000	47,000
207	Health Insurance - Retirees		708,000	708,000	662,990
210	Unemployment Compensation		10,000	10,000	3,351
212	Medicare		312	312	312
Salary & Fringes Subtotal:		5	788,145	788,145	736,486

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

305	Audit Services		65,000	51,000	49,150
320	Dues & Memberships		21,000	20,000	16,860
331	Legal Services		210,000	175,000	96,609
499	Other Supplies and Materials		1,000	1,000	-
505	Judgments		355,453	355,453	416,853
506	Liability Insurance		100,748	100,748	81,870
508	Premium on Corporate Surety Bonds		300	300	-
510	Trustee Commissions		459,316	443,447	419,437
513	Worker's Compensation Insurance		80,000	80,000	80,263
524	In-Service/Staff Development		20,000	15,000	9,868
Services Subtotal:			1,312,817	1,241,948	1,170,910
BOARD OF EDUCATION SERVICES TOTAL:			2,100,962	2,030,093	1,907,396

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.

