

GMSD BUDGET

GENERAL FUNDS FY 26



GMSD

BUDGET REPORT

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.

ABOUT GMSD

Germantown Municipal School District (GMSD) serves more than 5,900 students across seven schools in Germantown, Tennessee. Known for academic excellence, strong parent involvement, and a focus on the whole child, GMSD includes three elementary schools (K-5), one K-8 school, one middle school (6-8), one high school (9-12), and an online learning academy. Since launching in 2014, the district has consistently ranked among the top public school systems in the state.

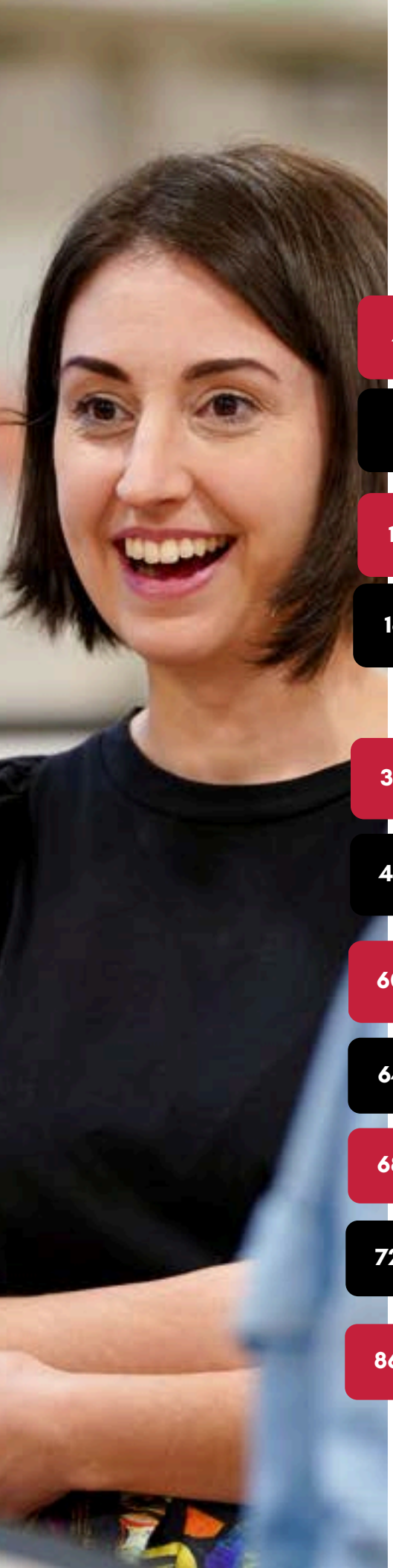
INVESTED IN WHAT MATTERS

This year's budget represents more than operational needs—it's a commitment to the bold goals in our Strategic Plan, from narrowing achievement gaps to recruiting and retaining top talent.

Over 75% of our budget is invested in people—because research tells us an effective teacher is the most impactful factor in student success. This plan reflects that priority.

Angela Griffith, Chairman
Ryan Strain, Vice Chairman
Scotty Hendricks Jr., Member
Brian Curry, Member
Andy Ellis, Member

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



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BUDGET HIGHLIGHTS

REVENUES	BUDGET CUTS	TEACHER SALARIES	REQUESTS	OTHER STAFF
$1.6M	**$1M**	**$1.7M**	**$188K**	**$700K**
INCREASES IN TISA/SCC FUNDING	REDUCTIONS IN OPERATING BUDGET	INCLUDES ALL TEACHERS	FROM THE COMPENSATION COMMITTEE	3% COLA/STEPS FOR ALL OTHER STAFF

GENERAL FUND REVENUES OVERVIEW

The Germantown Municipal School District (GMSD) receives funding from several key sources. The three primary revenue streams are:

STATE EDUCATION FUNDING

The Tennessee Department of Education implemented a new K-12 funding model called the Tennessee Investment in Student Achievement (TISA), replacing the former Basic Education Program (BEP). For FY 2026, TISA funding is projected to increase by $1.4 million for GMSD.

COUNTY FUNDING

Shelby County provides education funds through two primary tax sources:

- Property Taxes: Allocated to school districts based on Weighted Full-Time Equivalent Average Daily Attendance (WFTEADA).
- Sales Taxes: Half of all local sales tax collections are designated for education and distributed using the same WFTEADA formula.

CITY FUNDING

The City of Germantown provides a $3.1 million maintenance of effort (MOE) contribution to GMSD annually.

BUDGET HIGHLIGHTS

ENROLLMENT

The District's enrollment projections for FY 2026 are estimated using FY 2025 enrollment data and enrollment applications made during open enrollment for the FY 2026 school year. Projected enrollment for FY2026 is 5,900.

RESOURCE MANAGEMENT

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; student readiness and safety; to recruit, develop, and retain exemplary staff; to enhance community partnerships; and for other needs.

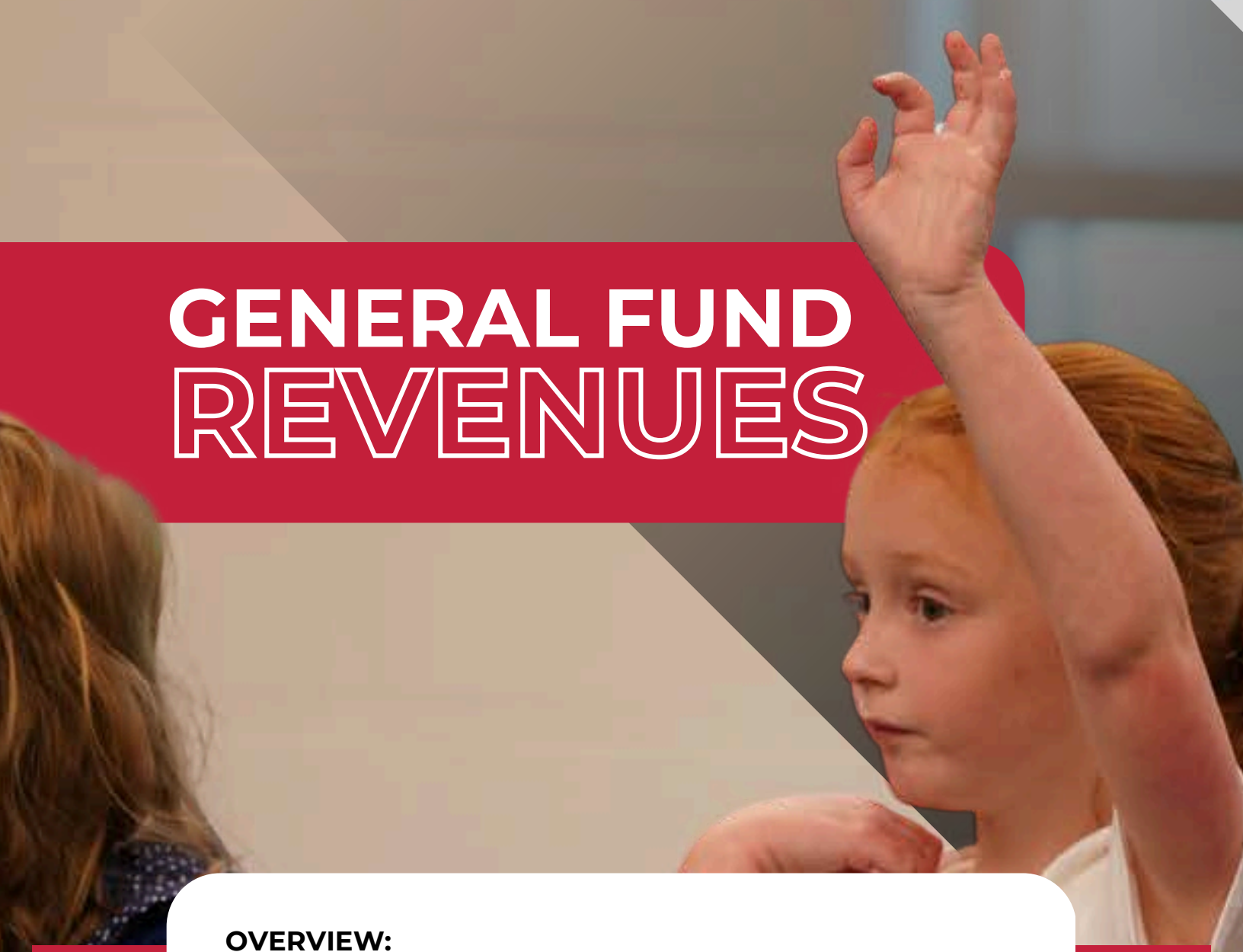
RECRUIT, DEVELOP, AND RETAIN EXEMPLARY STAFF

- Teacher Salary Salary Schedule Adjustment and Steps- $1,700,000
- All Other Staff 3% COLA and STEPS- $700,000
- Additional Health Benefits Claims District Investment- $800,000
- 1 Assistant Principal- $130,000
- 1 Part-Time Library Assistant- $15,340
- Assistant Athletic Director- Budget Neutral (Paid through fees for intramurals/youth sports)
- Academic/Behavior Interventionist Salary Schedule Adjustment- $20,000
- Strength/Conditioning Coach- Budget Neutral
- Lead Counselor Stipend- $5,000
- Admissions/Retention Registrar- Budget Neutral
- ESE Assistants Flex Day $16,340



BUDGET REDUCTIONS

- Board of Education Budget- $565,000 Reduction for Last OPEB Payment to MSCS and Reduction in OPEB Contribution
- Transportation Budget- $222,000 Reduction due to Efficiencies in Routing and Penalties
- Capital Improvements Budget- $140,000 Reduction



GENERAL FUND REVENUES

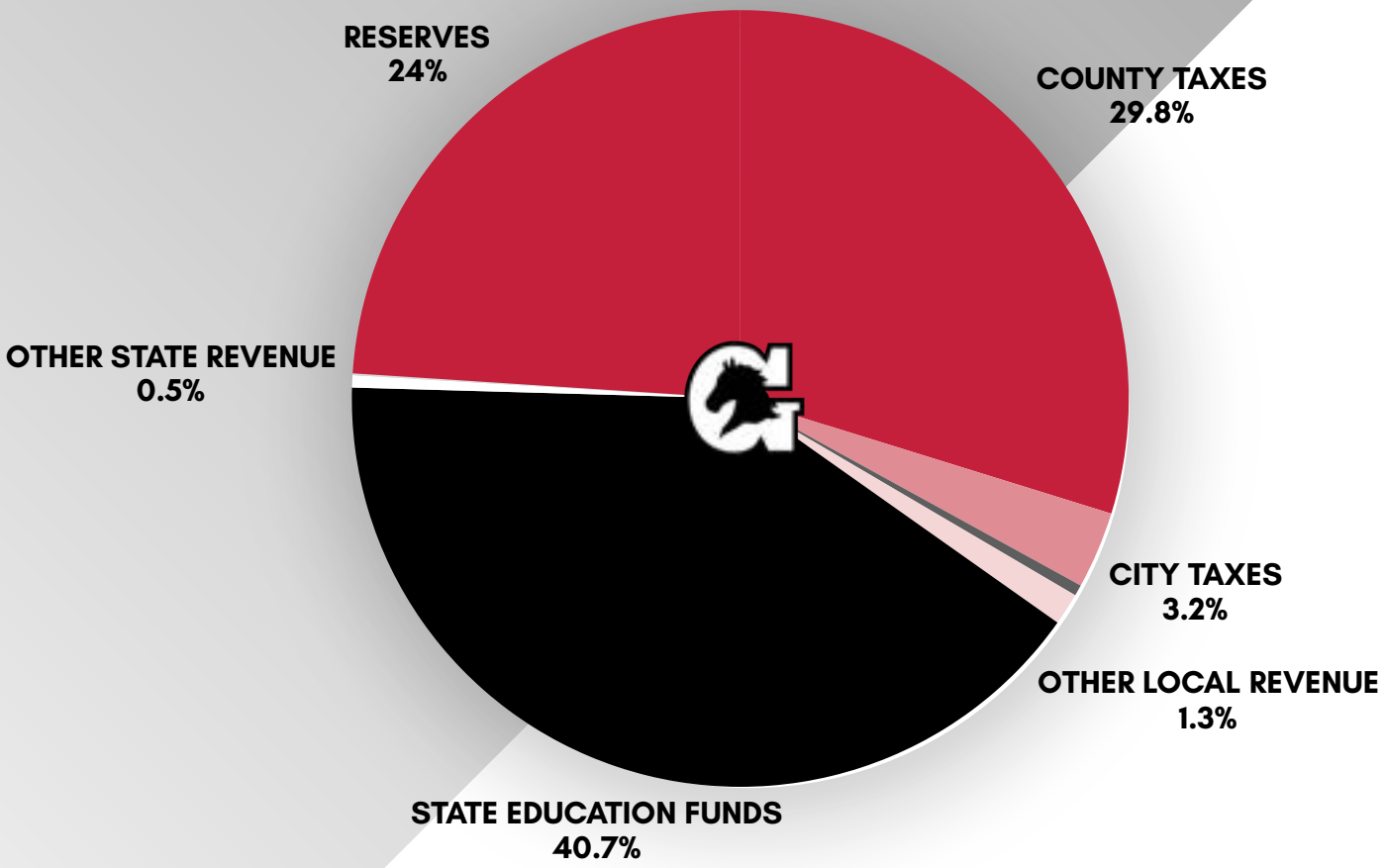
OVERVIEW:

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

MANAGED BY:

Jason Manuel, Superintendent
Josh Cathey, Deputy Superintendent
Kevin Jones, Chief Financial Officer

GENERAL FUND REVENUES



$ 75,565,348

SUBCATEGORIES

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

GENERAL FUND REVENUES

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
40400	COUNTY TAXES	28,830,951	28,830,591	28,399,474
40800	CITY TAXES	3,082,064	3,082,064	3,082,064
43000	CHARGES FOR SERVICES	440,057	385,011	190,566
44000	OTHER LOCAL REVENUE	1,283,500	858,000	1,583,569
46000	STATE EDUCATION FUNDS	39,065,016	37,611,299	37,047,932
46800	OTHER STATE REVENUE	490,462	335,441	612,454
47100	FED FUNDS RCVD THRU STATE	-	-	-
49000	OTHER SOURCES	70,000	35,000	70,498
	RESERVES	2,303,298	2,303,298	-
	REVENUES GRAND TOTAL:	**75,565,348**	**73,440,792**	**70,986,557**

Revenues changes include: a reduction in local option sales tax of $204,640, an increase of $1,453,717 in TISA funding, and an increase in other local revenue of $425,000.

COUNTY TAXES (40400)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
40110	Current County Property Tax	16,475,969	16,270,969	16,225,159
40120	Trustee Collection - Prior Year	297,152	297,152	115,179
40130	Chancery & Circuit Court - Prior Year	151,462	151,462	122,896
40162	PILOT - Utility	152,970	152,970	107,315
40163	PILOT - Other	126,124	126,124	201,840
40210	Local Option Sales Tax	10,200,016	10,404,656	10,200,015
40240	Wheel Tax	1,403,882	1,403,882	1,298,395
40290	Other Tax	23,376	23,376	128,675
	COUNTY TAXES TOTAL:	**28,830,951**	**28,830,591**	**28,399,474**

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

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
40610	Municipal Property Taxes	3,082,064	3,082,064	3,082,064
	CITY TAXES TOTAL:	**3,082,064**	**3,082,064**	**3,082,064**

City of Germantown's contribution to the School District.



CHARGES FOR SERVICES

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
43512	Laptop Insurance	-	-	76,857
43512	Tuition	385,057	385,011	113,709
43990	Other Charges	55,000	-	-
	CHARGES FOR SERVICES TOTAL:	**440,057**	385,011	190,566

OTHER LOCAL REVENUE

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
44110	Interest Earned	1,093,000	725,000	1,202,678
44120	Lease/Rentals	93,000	21,000	90,011
44160	PEG Funding	97,500	112,000	107,862
44170	Miscellaneous Refunds	-	-	7,709
44530	Sale of Equipment	-	-	175,309
	RECURRING LOCAL REVENUE TOTAL:	**1,283,500**	**858,000**	**1,583,569**

Includes revenue for laptop insurance and tuition for out-of-district, out-of-county residents, summer school, and preschool program. Includes interest income on reserves, PEG funding from cable companies for the Houston High School TV studio.

STATE EDUCATION FUNDS

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
46511	TISA/BEP	39,015,016	37,545,387	36,354,750
46590	Other State Education Funds		-	634,150
46591	Coordinated School Health Grant		-	-
46610	Career Ladder Program	50,000	66,000	59,032
	STATE EDUCATION FUNDS TOTAL:	**39,065,016**	**37,611,387**	**37,047,932**

OTHER STATE REVENUE

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
46850	Mixed Drink Tax	252,000	252,000	271,885
46980	Other State/Local Revenue - SPED State Grant	238,462	83,441	340,569
46981	Safe Schools Grant	-	-	-
	OTHER STATE REVENUE TOTAL:	**490,462**	**335,441**	**612,454**

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

FEDERAL FUNDS RECEIVED THRU STATE

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
47590	Other Federal Thru State	-	-	-
	FEDERAL THRU STATE TOTAL:	-	-	-

OTHER SOURCES

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
49800	Transfers In - Indirect Costs	70,000	35,000	70,498
	OTHER SOURCES TOTAL:	**70,000**	**35,000**	**70,498**

Includes funds from federal allocations for administration of federal grants.



GENERAL FUND EXPENDITURES

OVERVIEW:

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

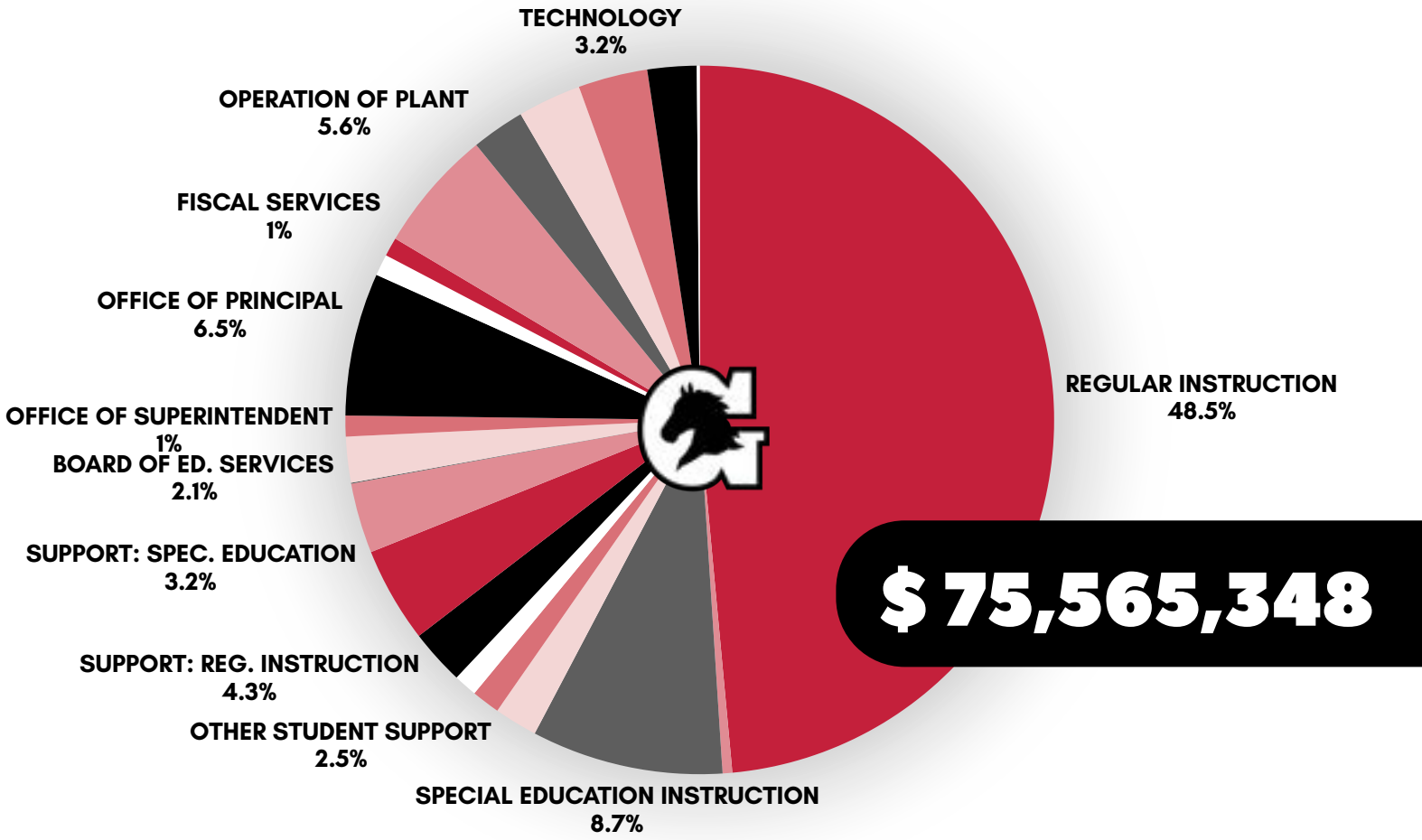
MANAGED BY:

Josh Cathey, Deputy Superintendent
Jason Manuel, Superintendent
Kevin Jones, Chief Financial Officer

SUBCATEGORIES

- Teaching, Learning, & Assessment
- Exceptional Students
- Student Services
- Human Resources
- Finance
- Technology
- Operations
- Principals
- Superintendent
- Board of Education

GENERAL FUND EXPENDITURES





GENERAL FUND

Acct	Description	FY 2026 Per.	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
71100	REGULAR INSTRUCTION	377.5	36,619,604	34,214,159	33,184,673
71150	ALTERNATIVE EDUCATION	4.0	333,772	415,596	393,416
71200	SPECIAL EDUCATION INSTRUCTION	94.0	6,461,904	6,319,860	5,530,082
71300	TECHNICAL EDUCATION	16.0	1,506,367	1,553,022	1,525,572
72110	ATTENDANCE & PLANNING	7.5	972,943	932,961	813,908
72120	HEALTH SERVICES	9.5	807,453	787,819	668,835
72130	OTHER STUDENT SUPPORT	19.0	1,901,599	1,774,817	1,937,540
72210	SUPPORT: REG. INSTRUCTION	31.8	3,276,486	3,251,910	2,685,610
72220	SUPPORT: SPEC. EDUCATION	24.5	2,411,944	2,313,684	2,143,505
72230	SUPPORT: TECH. EDUCATION	0.2	33,710	33,694	28,372
72310	BOARD OF ED. SERVICES	5.0	1,592,064	2,138,463	3,459,299



GENERAL FUND

Acct	Description	FY 2026 Per.	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
72320	OFFICE OF SUPERINTENDENT	4.4	716,158	706,899	700,028
72410	OFFICE OF PRINCIPAL	51.5	4,910,941	4,656,908	4,318,052
72510	FISCAL SERVICES	5.5	736,464	728,273	649,153
72520	HUMAN RESOURCES	4.5	645,985	625,892	557,013
72610	OPERATION OF PLANT	12.0	4,156,999	4,230,173	3,830,893
72620	MAINTENANCE OF PLANT	6.0	1,829,312	1,766,390	1,705,741
72710	TRANSPORTATION	0.0	2,182,891	2,405,302	1,794,919
73100	SCHOOL NUTRITION	0.0	-	-	-
72250	TECHNOLOGY	11.0	2,385,289	2,363,090	2,252,216
76100	REGULAR CAPITAL OUTLAY	0.0	1,983,763	2,123,130	3,656,188
72830	SCHOOL SAFETY		99,700	98,750	67,360
	EXPENDITURES GRAND TOTAL:		**75,565,348**	**73,440,792**	**71,902,374**

REGULAR INSTRUCTION PROGRAM



OVERVIEW:

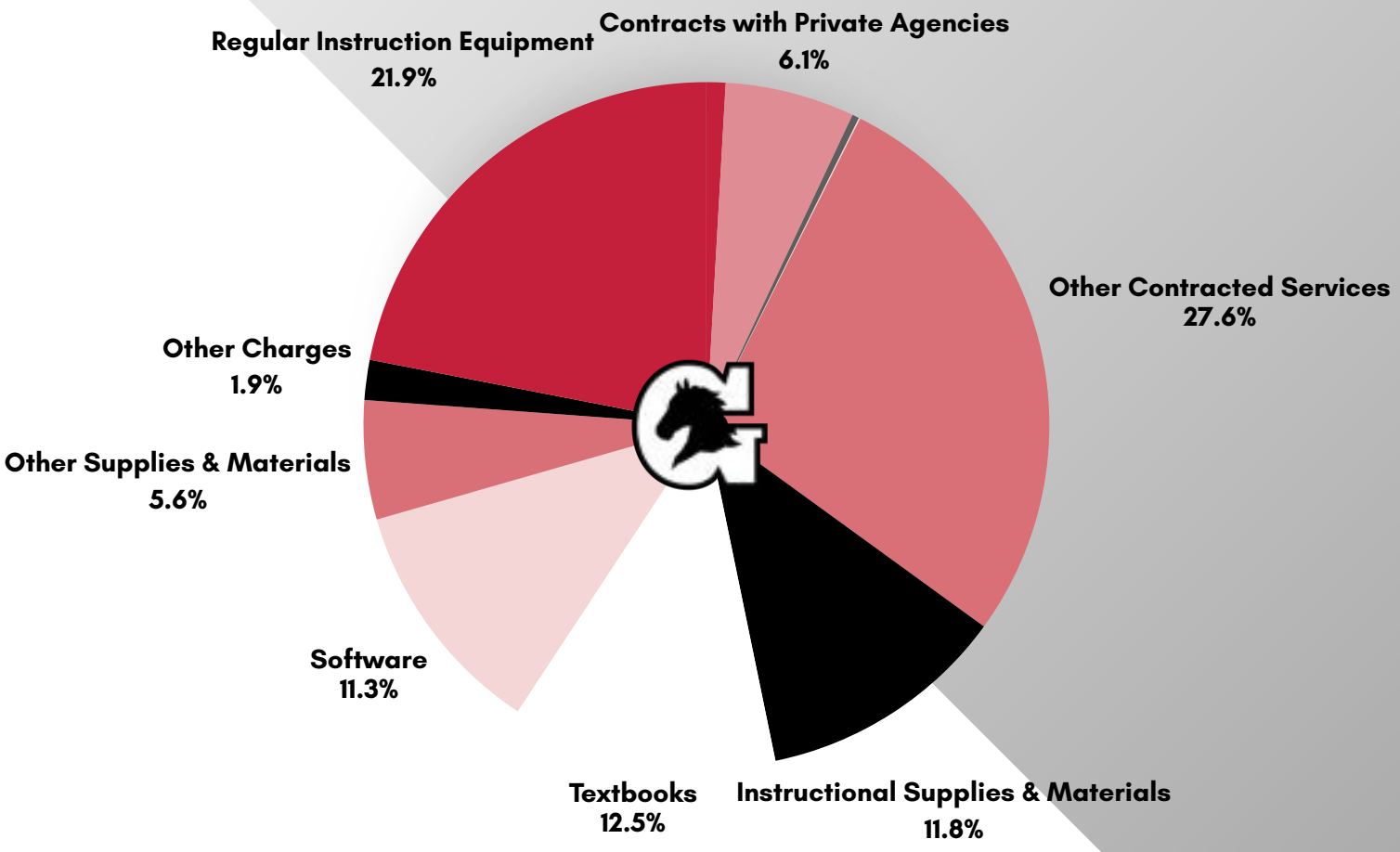
The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to provide them with Engaging, Challenging and Innovative academics. This encompasses academics, technology integration, career and technical education, fine arts and athletics. Within 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 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.

MANAGED BY:

Missy Abel, Assistant Superintendent of Teaching, Learning, and Assessment

$36,619,604

REGULAR INSTRUCTION PROGRAM





REGULAR INSTRUCTION PROGRAM (71100)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
116	Teachers	340.5	24,954,979	23,686,412	21,989,000
117	Career Ladder		50,000	50,000	36,500
127	Extended Contracts		25,000	25,000	18,240
140	Coaching and Other Supplements		403,694	386,794	274,545
163	Educational Assistants	29.0	805,364	718,659	731,463
188	Instructional Responsibility		102,500	107,500	99,606
189	Other Salaries & Wages - Tutors	8.0	280,050	268,800	-
201	Social Security		1,650,538	1,565,076	1,345,063
204/217	State Retirement		1,543,584	1,718,290	1,784,399
206	Life Insurance		64,575	64,313	33,106
207	Medical Insurance		2,707,058	1,904,540	1,914,085
212	Medicare		386,013	366,026	314,537
	Salary & Fringes Subtotal:	**377.5**	**32,973,355**	**30,861,410**	**28,540,544**

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

REGULAR INSTRUCTION PROGRAM (71100)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
312	Contracts with Private Agencies	225,000	225,000	227,733
336	Maintenance & Repair - Equipment	12,000	12,000	9,579
355	Travel - Local Mileage	2,500	2,500	926
399	Other Contracted Services	1,015,165	1,010,065	1,127,655
429	Instructional Supplies & Materials	433,200	430,800	510,568
449	Textbooks	460,000	804,000	433,427
471	Software	415,000	375,000	339,304
499	Other Supplies & Materials	206,500	206,500	158,389
599	Other Charges	69,384	29,384	25,809
722	Regular Instruction Equipment	807,500	257,500	1,810,739
	Services Subtotal:	3,646,249	3,352,749	4,644,129
	REGULAR INSTRUCTION TOTAL:	**36,619,604**	**34,214,159**	**33,184,673**

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



REGULAR INSTRUCTION SUPPORT

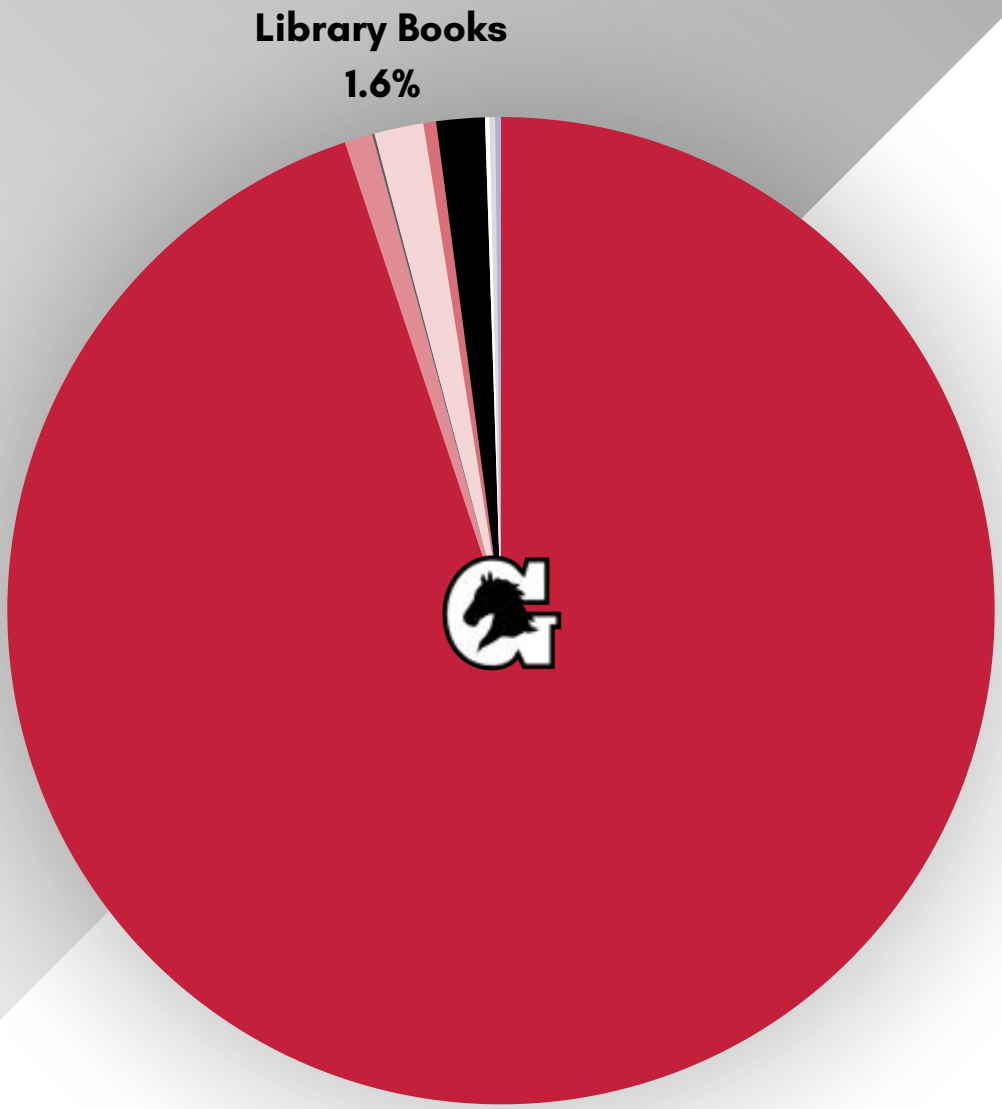
OVERVIEW:

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

MANAGED BY:

Missy Abel, Assistant Superintendent of Teaching, Learning, and Assessment

REGULAR INSTRUCTION SUPPORT



$3,276,486

SUPPORT: REGULAR INSTRUCTION (72210)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Directors/Supervisors	9.8	1,015,538	1,077,711	842,840
117	Career Ladder Program		3,000	3,000	2,000
129	Librarians	7.0	539,228	520,450	491,499
136	Audiovisual Personnel	1.0	82,589	81,797	77,909
137	Education Media Personnel	1.0	80,401	76,576	72,913
138	Instructional Computer Personnel	6.0	459,358	431,595	393,829
161	Secretary	1.0	79,391	75,614	72,021
163	Ed/Library Assistant	3.0	62,523	45,882	46,914
188	Instructional Responsibility		1,500	1,500	1,500
189	Other Salaries & Wages	3.0	253,423	242,092	62,005
201	Social Security		144,059	143,476	120,416
204/217	State Retirement		172,435	187,687	152,901
206	Life Insurance		7,950	7,575	3,037
207	Medical Insurance		179,000	171,500	180,383
212	Medicare		33,691	33,555	28,161
	Salary & Fringes Subtotal:	**31.8**	**3,114,086**	**3,100,010**	**2,548,328**

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

SUPPORT: REGULAR INSTRUCTION (72210)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
308	Consultants	30,000	30,000	27,317
355	Travel - Local Mileage	2,500	2,000	2,334
432	Library Books	53,400	43,400	43,398
499	Other Supplies & Materials	13,500	13,500	11,533
524	In-Service/Staff Development	52,000	52,000	43,817
599	Other Charges	5,000	5,000	4,078
790	Other Equipment	6,000	6,000	4,806
	Services Subtotal:	**162,400**	**151,900**	**191,240**
	SUPPORT: REGULAR INSTRUCTION TOTAL:	**3,276,486**	**3,251,910**	**2,739,568**

Includes costs for library books used in schools for replacement and additional books to address enrollment growth and meet educational standards. Includes costs for professional development of district staff.



ALTERNATIVE SCHOOL PROGRAM

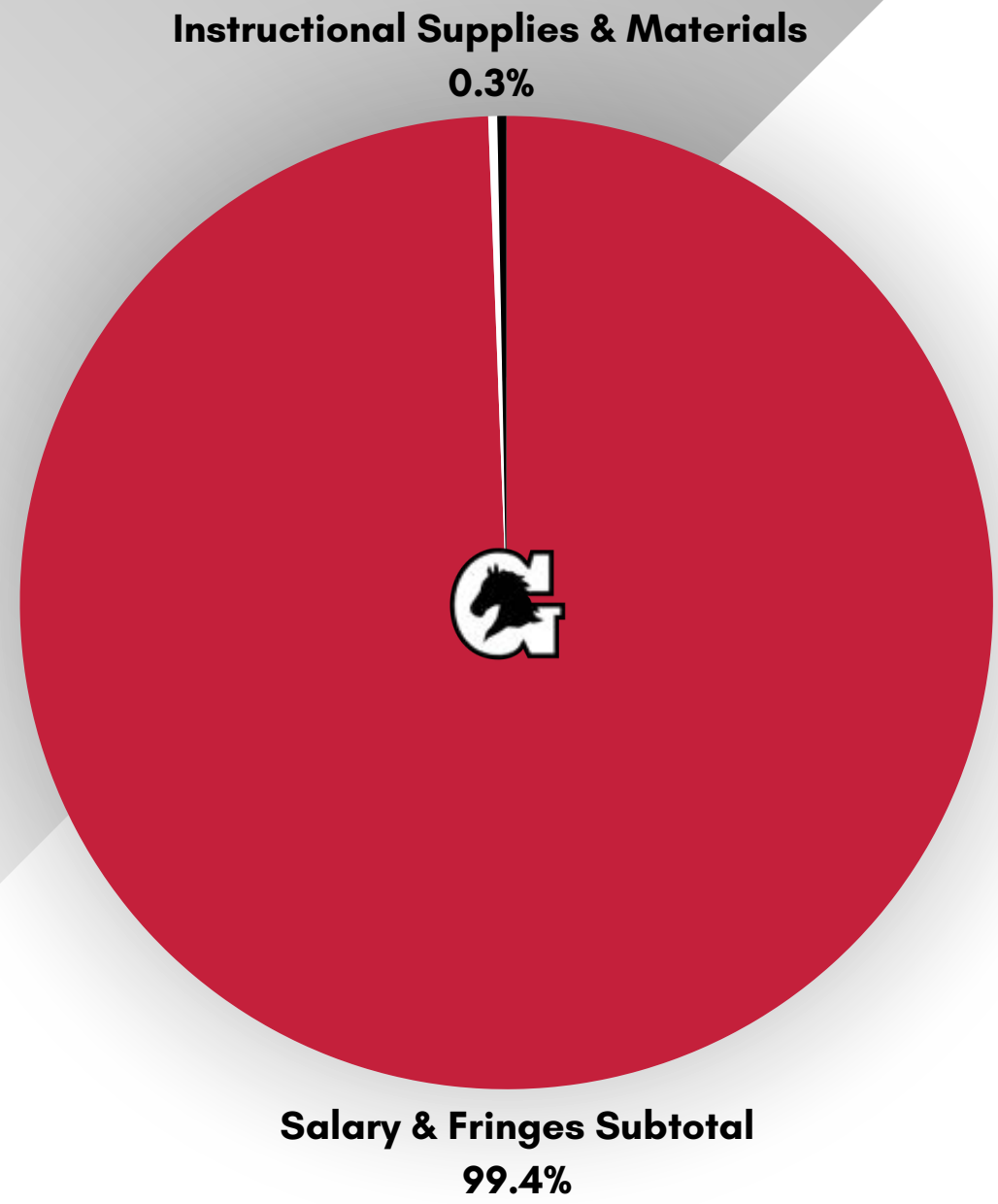
OVERVIEW:

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.

MANAGED BY:

Missy Abel, Assistant Superintendent, Teaching, Learning, and Assessment

ALTERNATIVE SCHOOL PROGRAM



$333,772

ALTERNATIVE EDUCATION PROGRAM (71150)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
116	Teachers	1.0	70,856	154,069	146,651
117	Career Ladder		1,000	1,000	-
128	Homebound Teachers	1.0	88,760	75,704	78,431
130	Social Worker	1.0	75,816	70,864	67,355
163	Educational Assistants	1.0	31,868	31,000	23,691
201	Social Security	-	16,635	20,623	18,367
204/217	State Retirement	-	18,647	25,138	24,226
206	Life Insurance	-	700	875	453
207	Medical Insurance	-	23,600	29,500	28,831
212	Medicare	-	3,890	4,823	4,296
	Salary & Fringes Subtotal:	**4.0**	**331,772**	**413,596**	**392,301**

Includes salaries and fringe benefits for teachers serving in the alternative school and counseling programs.

ALTERNATIVE EDUCATION PROGRAM (71150)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
429	Instructional Supplies & Materials	1,000	1,000	618
722	Regular Instruction Equipment	1,000	1,000	495
	Services Subtotal:	**2,000**	**2,000**	**1,113**
	ALTERNATIVE EDUCATION TOTAL:	**333,772**	**415,596**	**393,414**

Includes materials for alternative school.





CAREER AND TECHNICAL ED PROGRAM

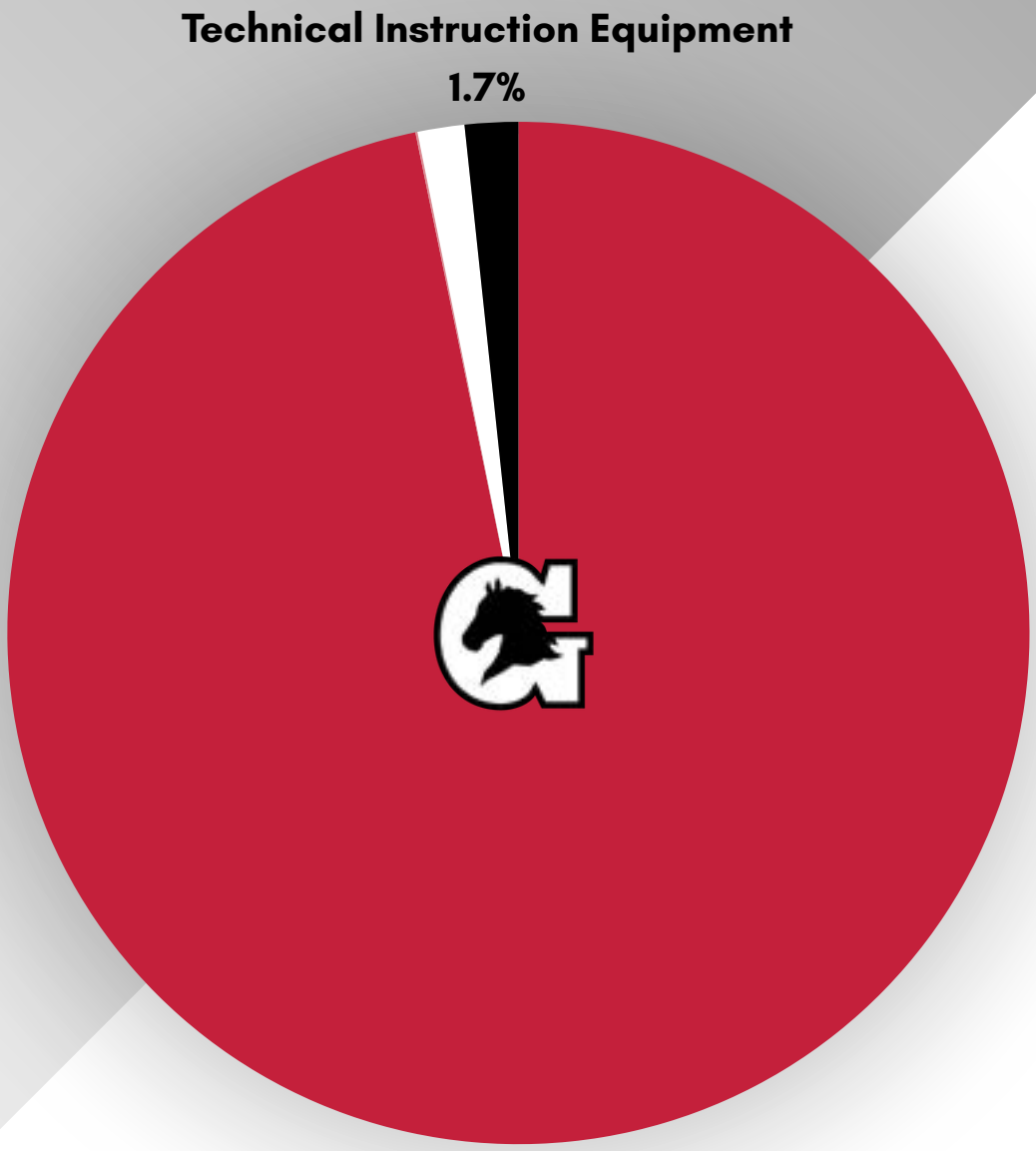
OVERVIEW:

The Career 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.

MANAGED BY:

Missy Abel, Assistant Superintendent, Teaching, Learning and Assessment

CAREER AND TECHNICAL ED PROGRAM



$1,506,367

CAREER & TECHNICAL EDUCATION PROGRAM (71300)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
116	Teachers	16.0	1,169,488	1,192,472	1,031,667
117	Career Ladder Program		1,000	1,000	-
201	Social Security		72,570	73,995	59,257
204/217	State Retirement		67,537	81,275	78,674
206	Life Insurance		2,800	2,975	1,507
207	Medical Insurance		128,000	136,000	100,325
212	Medicare		16,972	17,305	13,858
	Salary & Fringes Subtotal:	**16.0**	**1,458,367**	**1,505,022**	**1,285,288**

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

CAREER & TECHNICAL EDUCATION PROGRAM (71300)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
336	Maintenance & Repair -Equipment	1,000	1,000	-
429	Instructional Supplies & Materials	22,000	22,000	231,803
730	Technical Instruction Equipment	25,000	25,000	8,482
	Services Subtotal:	**48,000**	**48,000**	**240,285**
	TECHNICAL EDUCATION TOTAL:	**1,506,367**	**1,553,022**	**1,525,573**

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



CAREER & TECH ED SUPPORT



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.

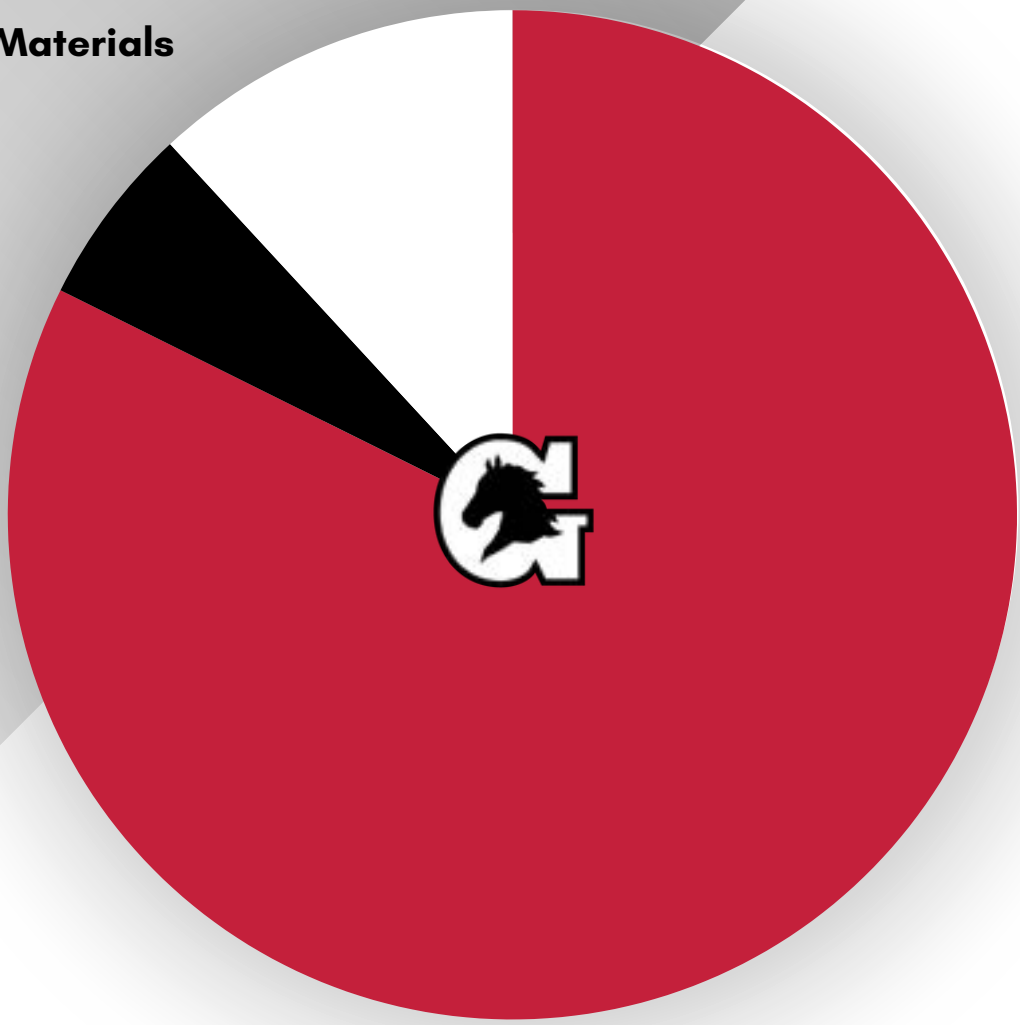
MANAGED BY:

Missy Abel, Assistant Superintendent, Teaching, Learning, and Assessment

CAREER AND TECH ED SUPPORT

In-Service/Staff Development
11.9%

Other Supplies & Materials
5.8%



Salary & Fringes Subtotal:
82.3%

$33,710

SUPPORT: CAREER AND TECHNICAL EDUCATION (72230)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Director/Supervisor	0.2	22,092	21,878	21,024
201	Social Security		1,370	1,356	1,192
204/217	State Retirement		1,275	1,490	1,892
206	Life Insurance		50	50	31
207	Medical Insurance		2,650	2,650	2,303
212	Medicare		320	317	279
	Salary & Fringes Subtotal:	**0.2**	**27,757**	**27,741**	**26,721**
399	Other Contracted Services			-	516
499	Other Supplies & Materials		1,953	1,953	-
524	In-Service/Staff Development		4,000	4,000	1,135
	Services Subtotal:		**5,953**	**5,953**	**1,651**
	SUPPORT: TECHNICAL EDUCATION TOTAL:		**33,710**	**33,694**	**28,372**

Includes funds for staff in the Career and Technical Education Department. Supplies and materials and staff development for the CTE program.

SPECIAL EDUCATION INSTRUCTION



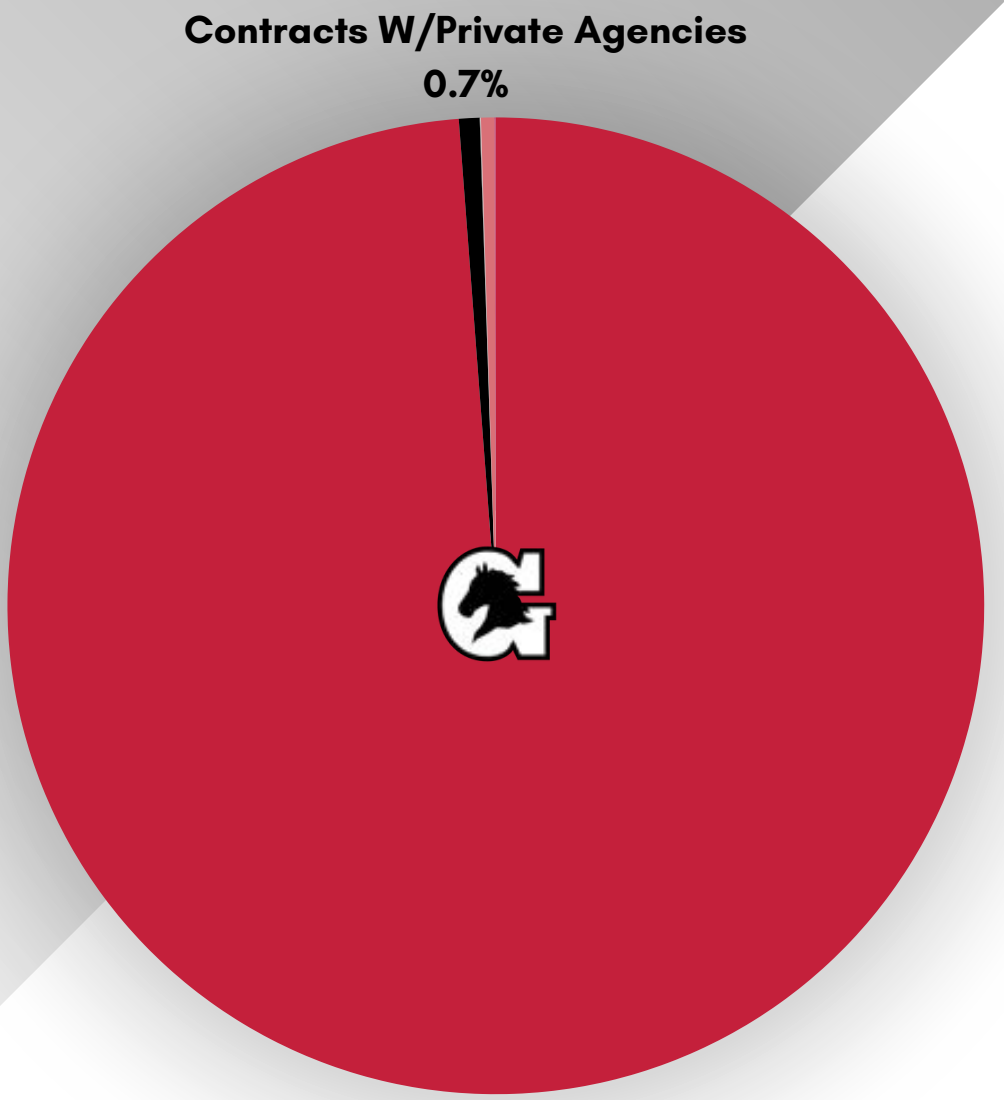
OVERVIEW:

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.

MANAGED BY:

Sarah Huffman, Assistant Superintendent, Exceptional Student Education

SPECIAL EDUCATION INSTRUCTION



$6,461,904

SPECIAL EDUCATION PROGRAM (71200)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
116	Teachers	43.0	2,934,279	2,801,268	2,475,096
117	Career Ladder Program		5,000	5,000	1,000
128	Homebound Teachers	1.0	75,296	70,717	68,686
163	Educational Assistants	40.0	1,286,299	1,223,393	1,037,124
171	Therapists (Speech)	10.0	759,666	790,363	610,736
188	Instructional Responsibility		122,000	122,000	136,184
201	Social Security		321,317	310,790	248,075
204/217	State Retirement		336,850	371,219	364,177
206	Life Insurance		16,450	16,625	6,147
207	Medical Insurance		440,000	445,000	442,588
212	Medicare		75,147	72,685	58,018
	Salary & Fringes Subtotal:	**94.0**	**6,372,304**	**6,229,060**	**5,447,831**

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.

SPECIAL EDUCATION PROGRAM (71200)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
312	Contracts W/Private Agencies	44,900	44,900	38,900
369	Substitutes - Certified	1,400	5,000	7,928
370	Substitutes - Noncertified	1,400	5,000	2,279
399	Other Contracted Services	10,000	-	-
429	Instructional Supplies and Materials	28,900	32,900	30,145
725	Special Education Equipment	3,000	3,000	-
	Services Subtotal:	**89,600**	**90,800**	**79,252**
	SPECIAL EDUCATION TOTAL:	**6,461,904**	**6,261,401**	**5,527,083**

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

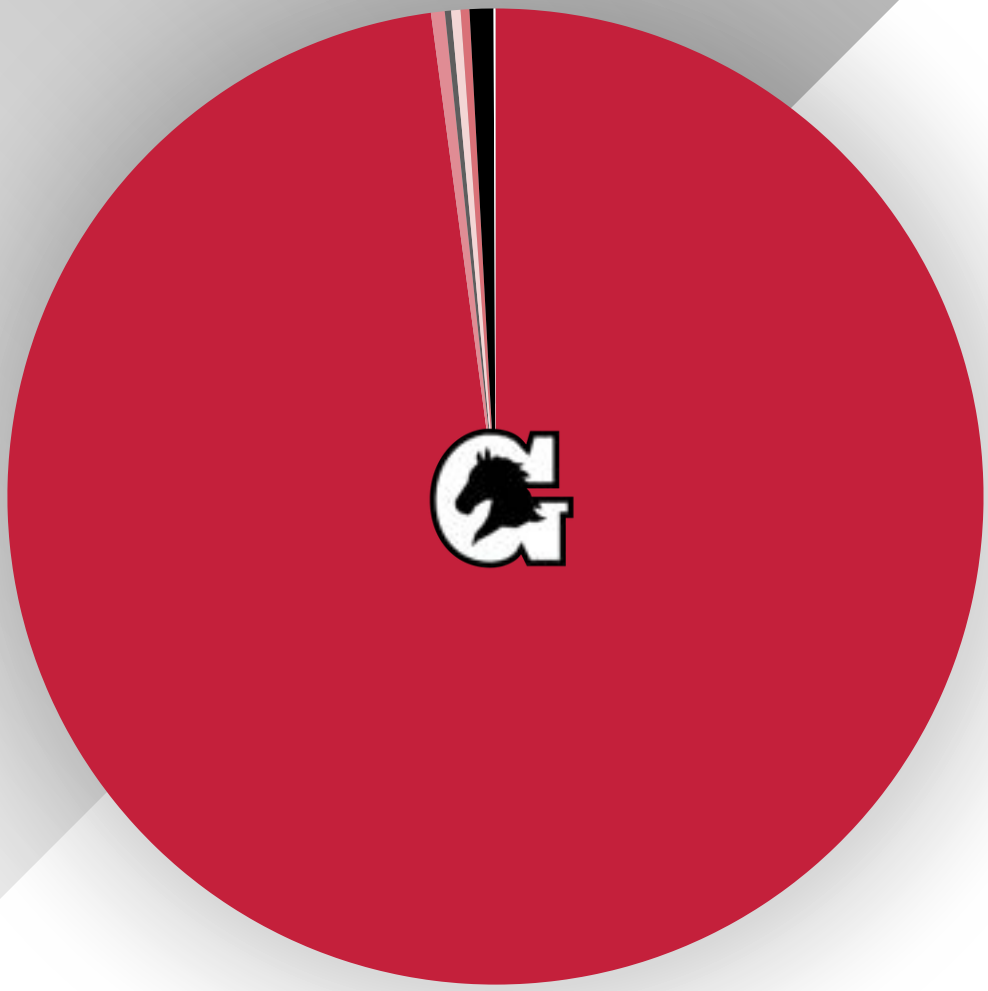
OVERVIEW:

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.

MANAGED BY:

Sarah Huffman, Assistant Superintendent, Exceptional Student Education

SPECIAL EDUCATION SUPPORT



$2,411,944

SUPPORT: SPECIAL EDUCATION (72220)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Supervisors/Supervisor	4.0	466,973	453,444	332,645
124	Psychological Personnel	5.0	467,079	448,344	430,391
131	Medical Personnel (OT/PT)	5.5	420,494	398,456	392,793
161	Assistant	1.0	79,391	62,746	72,021
162	Clerical Personnel	6.0	255,257	244,868	230,257
189	Other Salaries	3.0	221,963	210,767	233,727
201	Social Security		118,492	112,755	99,214
204/217	State Retirement		152,733	157,159	138,794
206	Life Insurance		6,300	6,175	2,467
207	Medical Insurance		144,550	141,600	135,868
212	Medicare		27,712	26,370	23,203
	Salary & Fringes Subtotal:	**24.5**	**2,360,944**	**2,262,684**	**2,091,380**

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.

SUPPORT: SPECIAL EDUCATION (72220)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
312	Contracts with Private Agencies	11,000	11,000	919
322	Evaluation Materials	5,000	5,000	4,456
355	Travel - Local Mileage	7,500	7,500	3,549
499	Other Supplies & Materials	7,000	7,000	22,351
524	In-Service/Staff Development	19,000	19,000	19,000
599	Other Charges	1,500	1,500	1,849
	Services Subtotal:	**51,000**	**51,000**	**52,124**
	SUPPORT: SPECIAL EDUCATION TOTAL:	**2,411,944**	**2,313,684**	**2,143,504**

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



ATTENDANCE & PLANNING

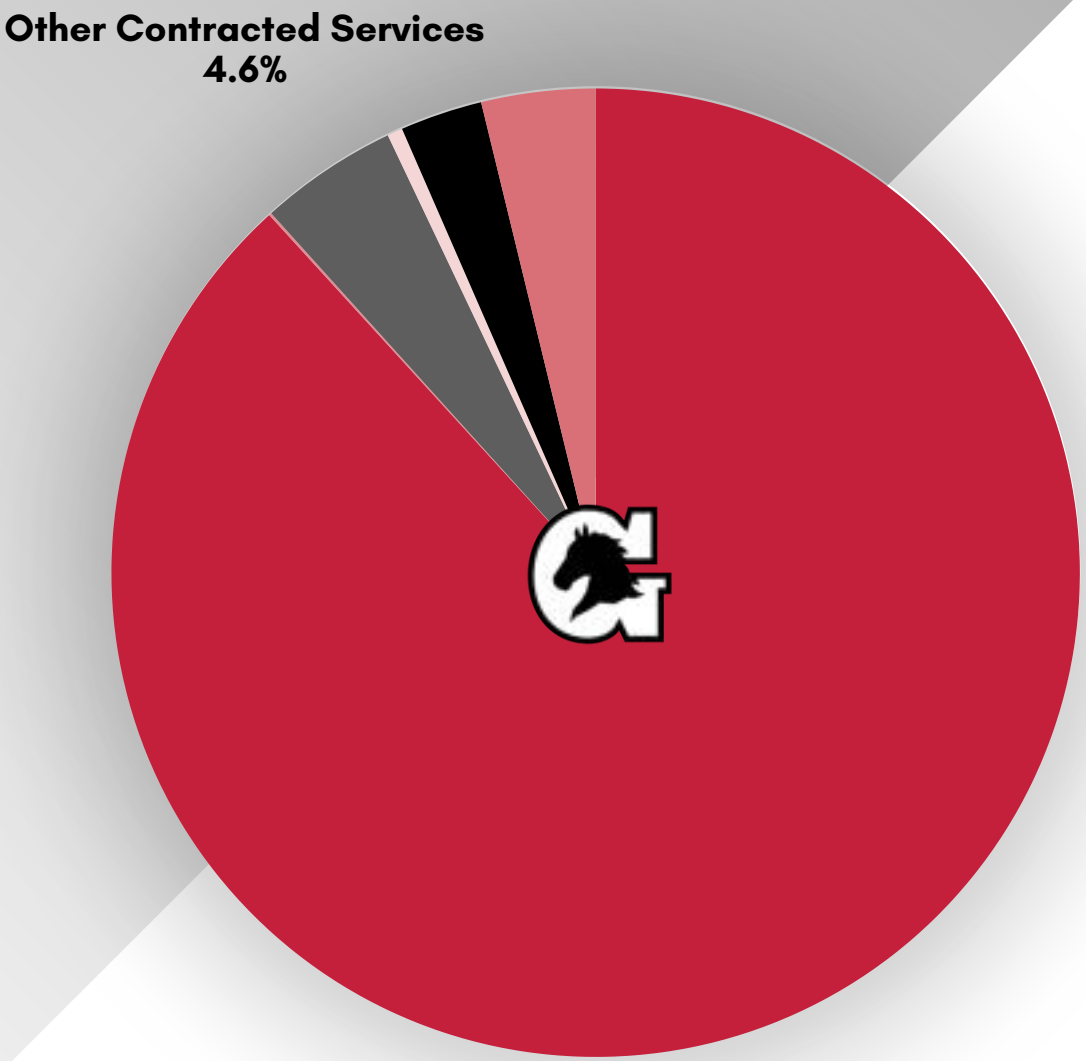
OVERVIEW:

The GMSD Attendance and Planning (Student Services) department monitors and responds to student issues. Staff attend local and state level professional development to assist in providing the best products and programs. Student success is the focus of the district, and the district strives to provide the tools students need to become productive citizens in the community.

MANAGED BY:

Chauncey Bland, Assistant Superintendent, Student Services

ATTENDANCE & PLANNING



$972,943

ATTENDANCE & PLANNING (72110)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Director/Supervisor	2.0	252,587	250,152	238,193
130	Social Worker	2.0	164,002	160,855	153,248
162	Clerical Personnel	2.0	121,370	115,631	109,946
189	Other Salaries	1.5	159,398	152,738	145,453
201	Social Security		43,236	42,121	35,879
204/217	State Retirement		53,313	56,738	44,654
206	Life Insurance		1,875	1,875	894
207	Medical Insurance		52,500	52,500	31,284
212	Medicare		10,112	9,851	9,040
	Salary & Fringes Subtotal:	**7.5**	**858,393**	**842,461**	**768,591**

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.

ATTENDANCE & PLANNING (72110)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
355	Travel - mileage	850	500	226
399	Other Contracted Services	45,000	36,000	750
499	Other Supplies & Materials	5,000	5,000	4,604
524	In-Service/Staff Development	26,700	25,000	134
599	Other Charges	37,000	20,000	13,622
	Services Subtotal:	**114,550**	**51,500**	**19,336**
	ATTENDANCE & PLANNING TOTAL:	**972,943**	**893,961**	**787,927**

Includes costs for athletic trainers and professional development for GMSD personnel to receive specialized training in appropriate areas of school discipline.

HEALTH SERVICES



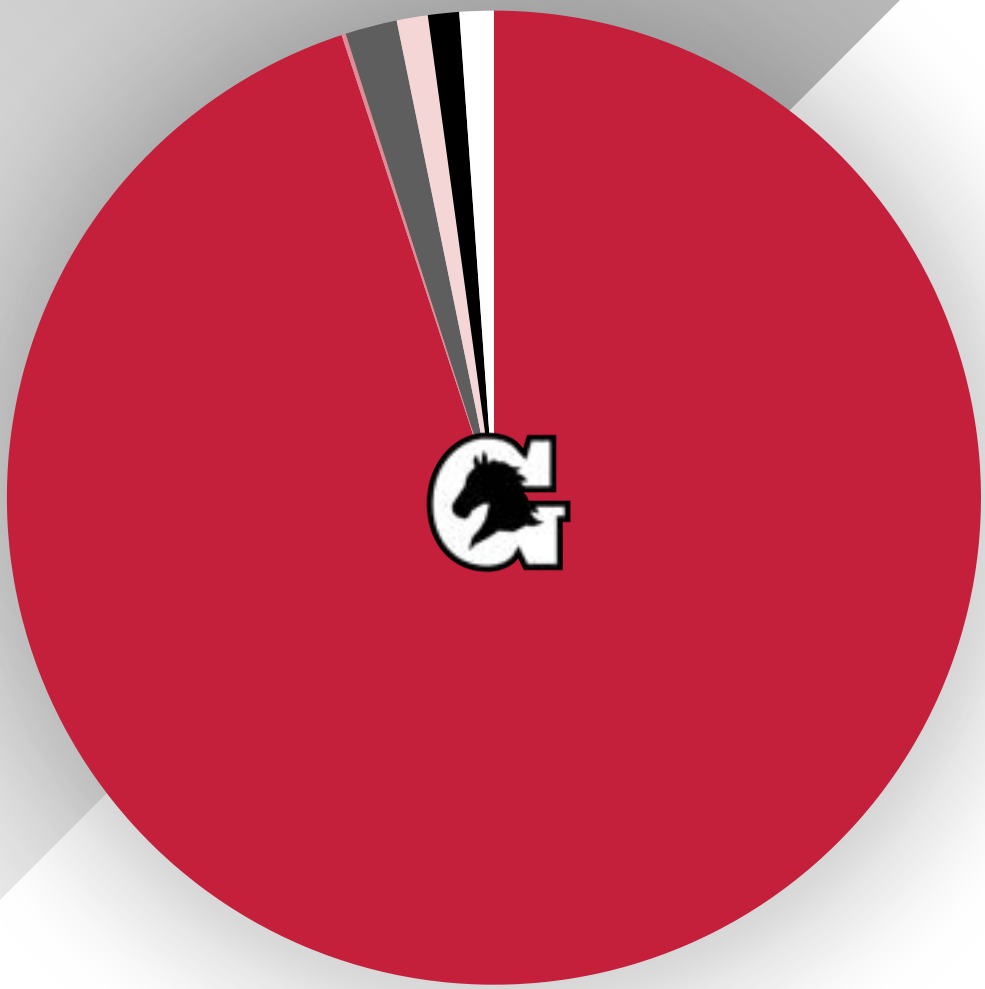
OVERVIEW:

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 thoughout the city. In addition, GMSD provides funding for a full-time nurse at each school and a district lead nurse for additional medical support.

MANAGED BY:

Chauncey Bland, Assistant Superintendent, Student Services

HEALTH SERVICES



$807,453

HEALTH SERVICES (72120)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Director/Supervisor	1.5	160,858	154,779	139,755
131	School Nurses	8.0	439,107	420,305	374,144
189	Other Salaries & Wages		-	4,500	-
201	Social Security		37,198	35,934	25,833
204/217	State Retirement		47,528	49,834	38,231
206	Life Insurance		1,663	1,663	640
207	Medical Insurance		75,650	75,560	59,109
212	Medicare		8,699	8,404	6,936
	Salary & Fringes Subtotal:	**9.5**	**770,703**	**751,069**	**644,648**

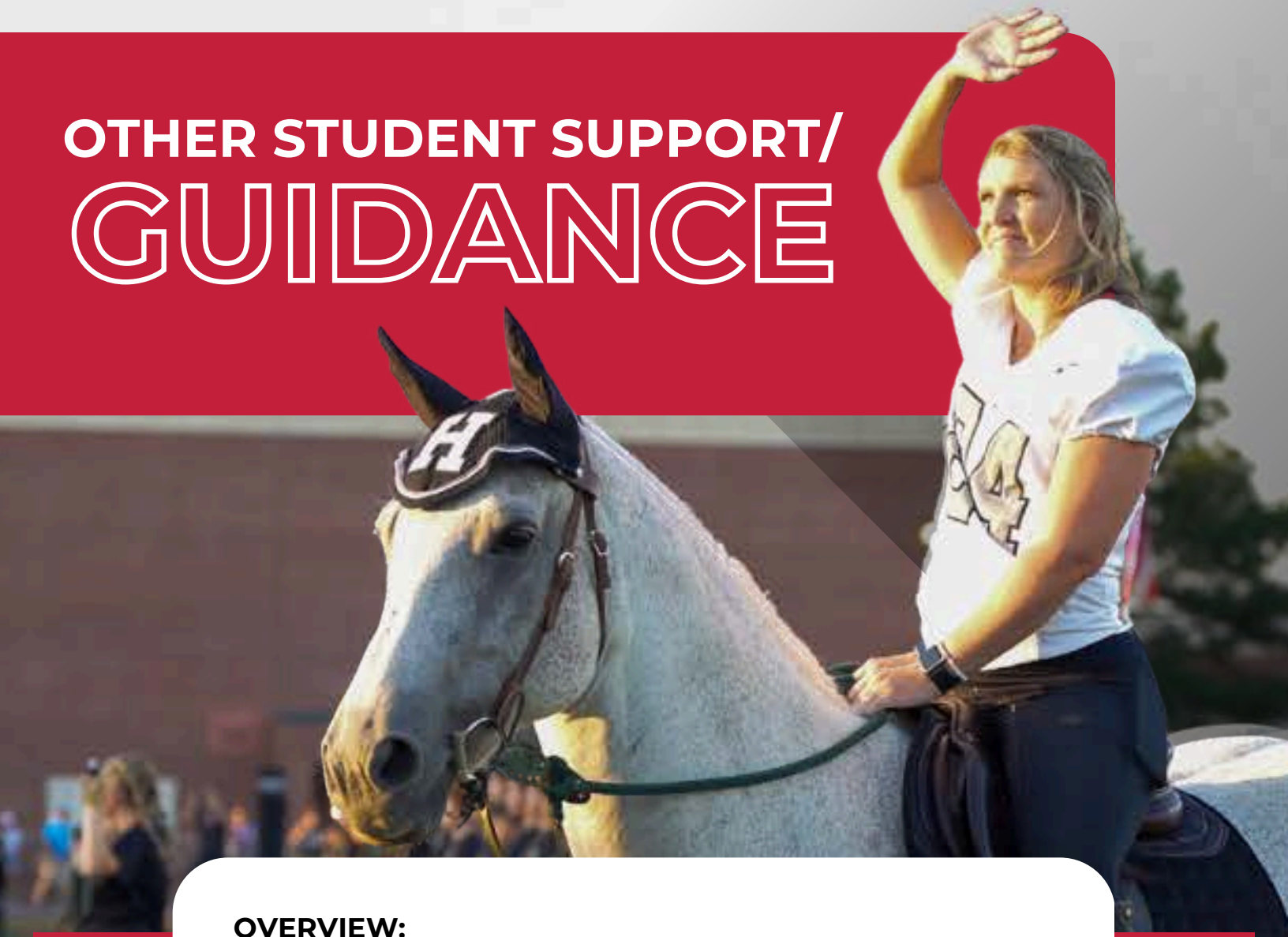
Includes salaries and benefits for school nurses.

HEALTH SERVICES (72120)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
399	Other Contracted Services	1,000	1,000	952
499	Other Supplies and Materials	12,500	12,500	254
524	In Service/Staff Development	7,500	7,500	7,321
599	Other Charges	7,500	7,500	7,492
735	Health Equipment	8,250	8,250	8,169
	Services Subtotal:	**36,750**	**36,750**	**24,188**
	HEALTH SERVICES TOTAL:	**807,453**	**787,819**	**644,648**

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

OTHER STUDENT SUPPORT/ GUIDANCE



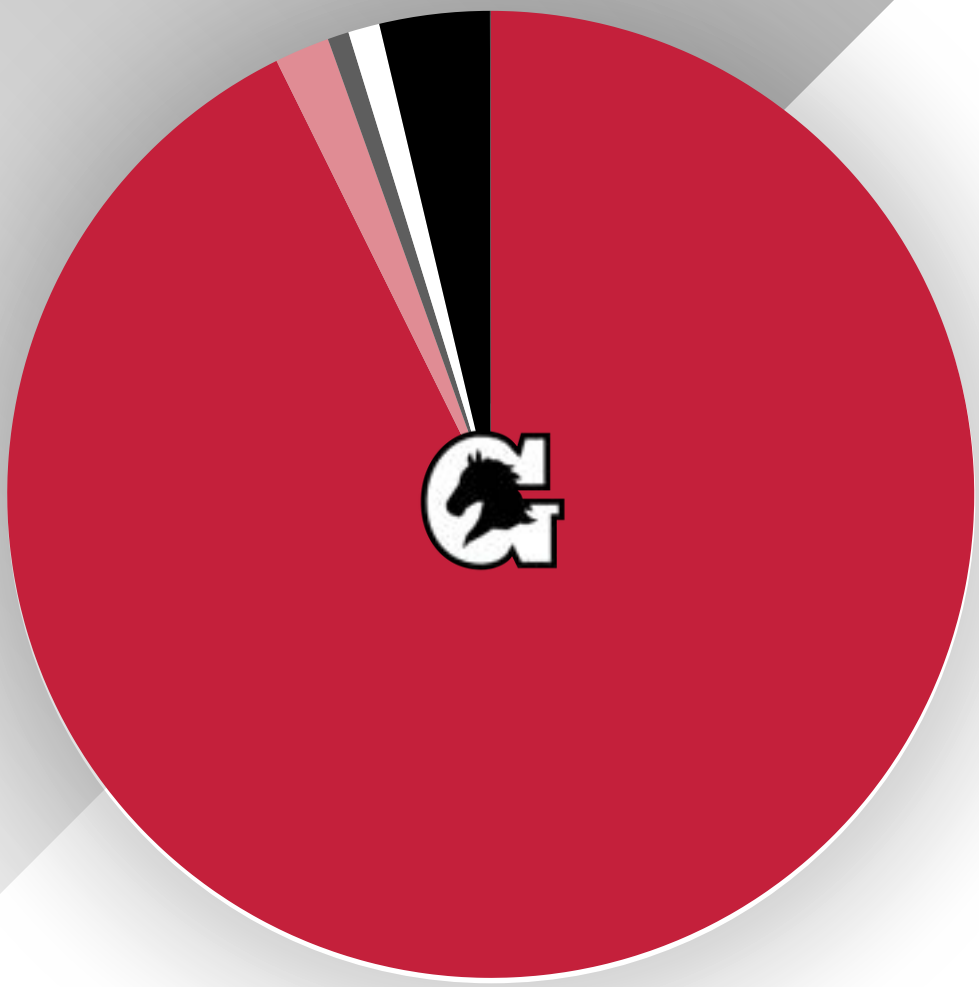
OVERVIEW:

The GMSD Other Student Support department is comprised of 18 School Counselors and one 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.

MANAGED BY:

Chauncey Bland, Assistant Superintendent, Student Services

OTHER STUDENT SUPPORT/GUIDANCE



$1,901,599

OTHER STUDENT SUPPORT/GUIDANCE (72130)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
117	Career Ladder Program		3,000	3,000	3,000
123	Guidance Personnel	19.0	1,442,779	1,367,501	1,321,793
188	Instructional Responsibility		6,500	1,500	-
201	Social Security		90,041	85,064	78,695
204/217	State Retirement		83,796	93,433	101,400
206	Life Insurance		3,325	3,325	1,945
207	Medical Insurance		112,100	112,100	89,352
212	Medicare		21,058	19,894	18,404
	Salary & Fringes Subtotal:	**19.0**	**1,762,599**	**1,685,817**	**1,614,589**

Includes salaries and benefits for School Counselors in Elementary, Middle and High Schools to meet state mandates and Strategic Plan goals.

OTHER STUDENT SUPPORT/GUIDANCE (72130)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
399	Other Contracted Services	35,000	30,000	189,171
499	Other Supplies and Materials	13,500	15,000	973
524	In-Service/Staff Development	20,000	25,000	17,388
599	Other Charges	70,000	19,000	26,452
355	Travel	500	-	-
	Services Subtotal:	**139,000**	**89,000**	**233,984**
	OTHER STUDENT SUPPORT TOTAL:	**1,901,599**	**1,774,817**	**1,848,573**

Includes cost of materials used and staff development costs.





SCHOOL SAFETY

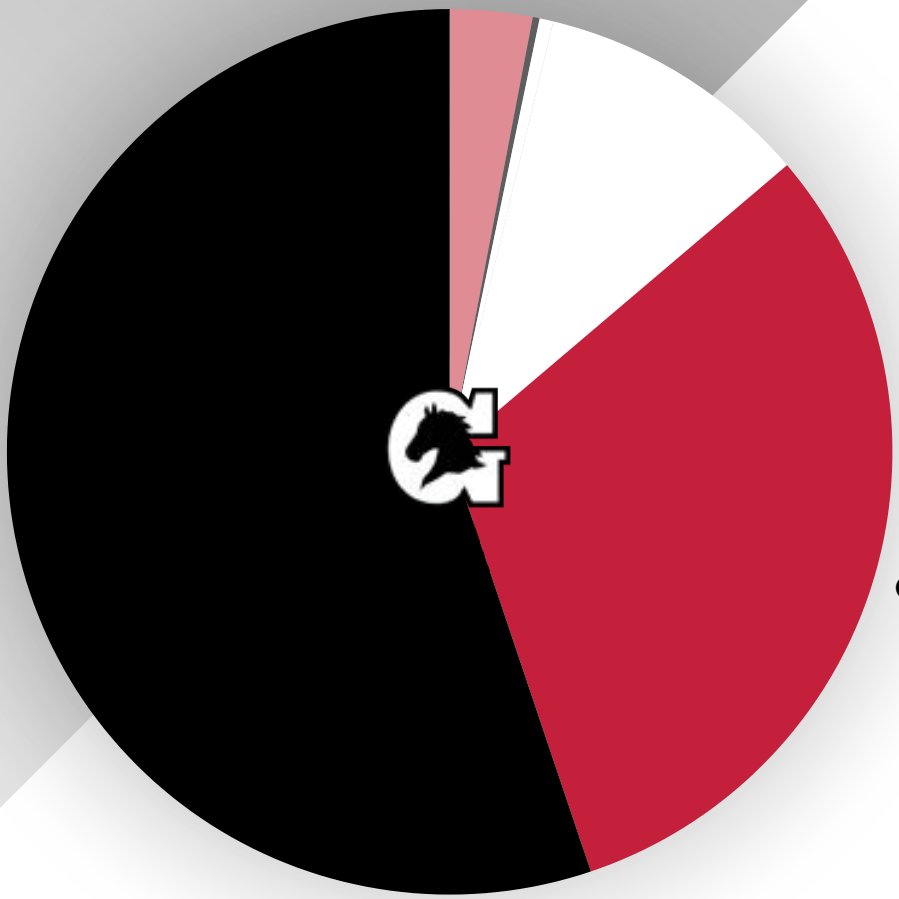
OVERVIEW:

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.

MANAGED BY:

Chauncey Bland, Assistant Superintendent, Student Services

SCHOOL SAFETY



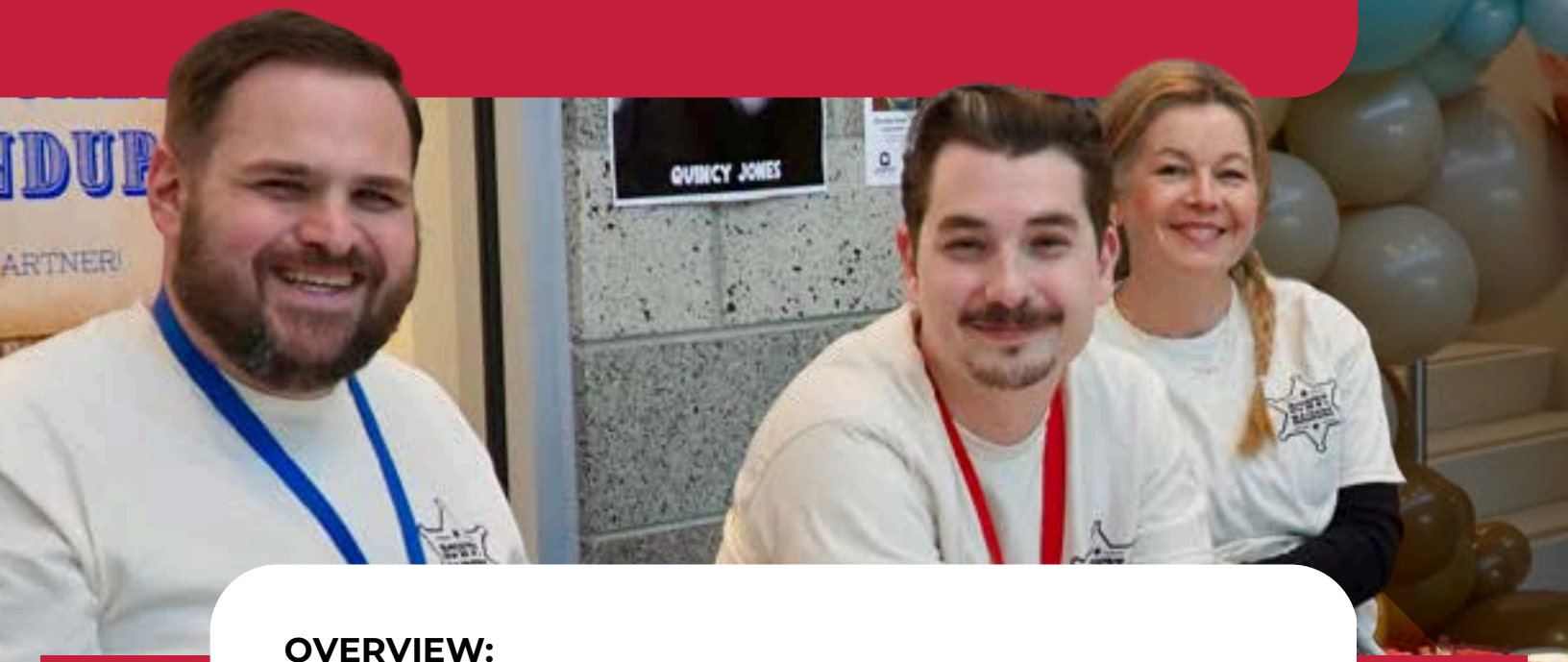
$99,700

SCHOOL SAFETY (72830)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
336	Repairs and Maintenance	3,000	3,000	-
435	Office Supplies	250	250	160
499	Other Supplies	500	500	-
524	In-Service/Staff Development	10,000	10,000	9,978
599	Other Charges	30,950	30,000	29,458
790	Other Equipment	55,000	55,000	27,763
	SCHOOL SAFETY TOTAL:	**99,700**	**98,750**	**67,359**

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

HUMAN RESOURCES



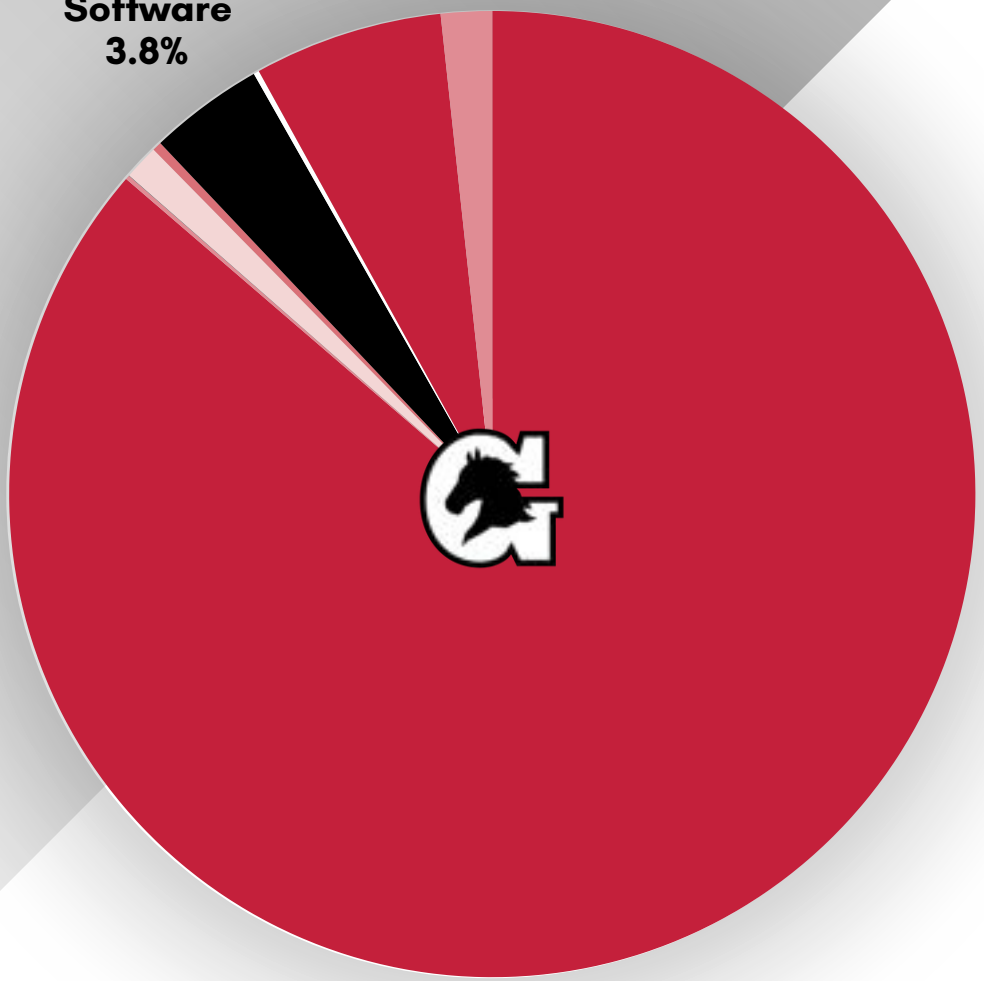
OVERVIEW:

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

MANAGED BY:

Elissa Stratton, Assistant Superintendent, Human Resources

HUMAN RESOURCES



$645,985

HUMAN RESOURCES (72520)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Directors/Supervisors	2.0	252,587	238,455	227,029
161	Human Resources Specialist	1.5	119,663	114,728	105,010
162	Benefits Specialist	1.0	80,958	80,181	76,369
201	Social Security		28,099	26,869	22,356
204/217	State Retirement		32,048	34,268	29,110
206	Life Insurance		1,125	1,125	559
207	Medical Insurance		31,500	31,500	24,240
212	Medicare		6,572	6,284	5,645
299	Other Fringe Benefits		5,000	5,000	-
	Salary & Fringes Subtotal:	**4.5**	**557,552**	**538,410**	**490,318**

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

HUMAN RESOURCES (72520)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
320	Dues & Memberships	899	864	150
355	Travel - Local Mileage	100	100	-
399	Other Contracted Services	7,547	7,328	6,838
435	Office Supplies	2,000	2,000	1,546
471	Software	24,832	24,135	13,085
499	Other Supplies & Materials	1,200	1,200	-
524	In-Service/Staff Development	40,815	40,815	43,666
599	Other Charges	11,040	11,040	1,412
	Services Subtotal:	**88,433**	**87,482**	**66,697**
	HUMAN RESOURCES TOTAL:	**645,985**	**625,892**	**557,015**

Includes costs associated with Human Resource department.

FISCAL SERVICES



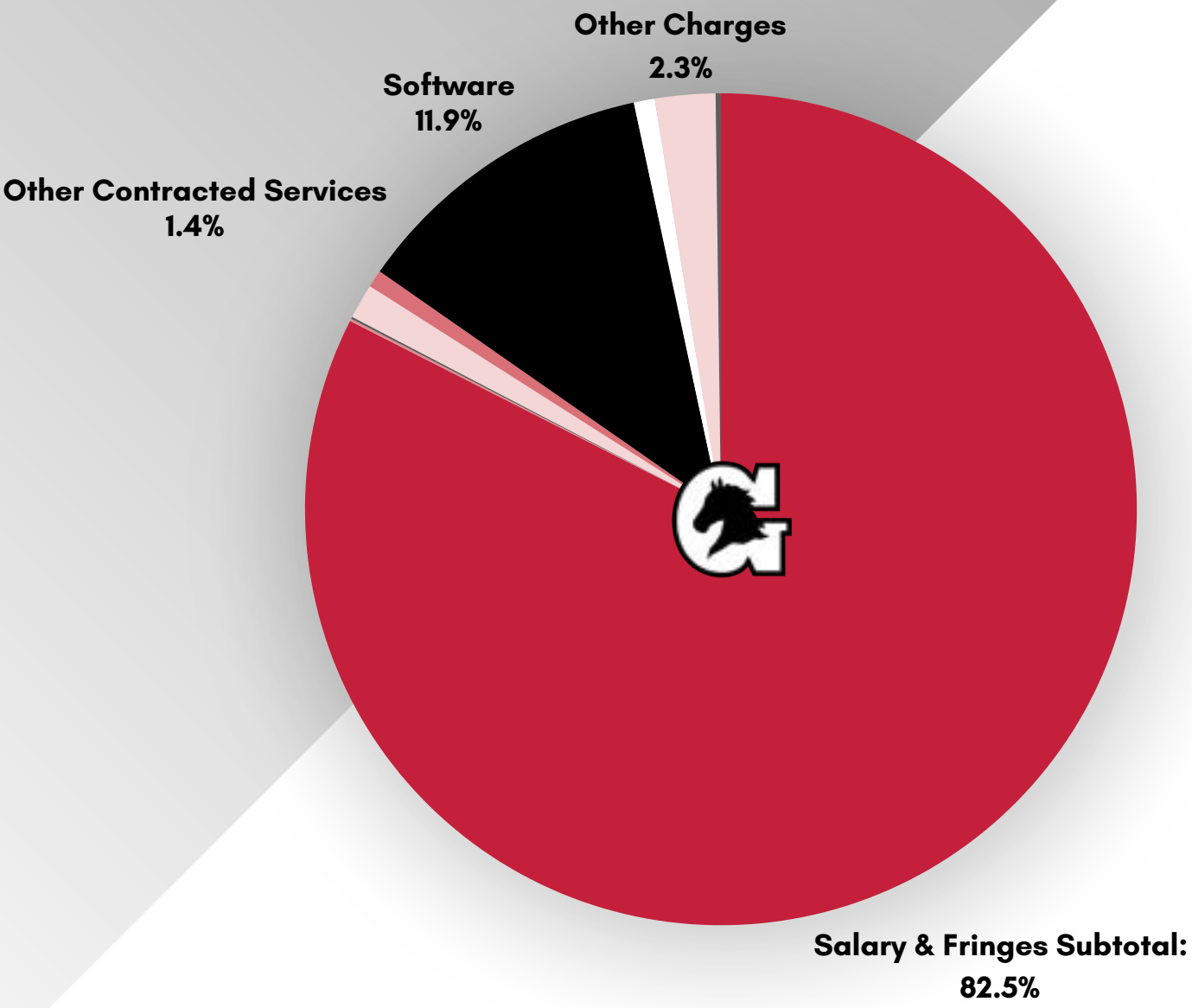
OVERVIEW:

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.

MANAGED BY:

Kevin Jones, Chief Financial Officer

FISCAL SERVICES



$736,464

FISCAL SERVICES (72510)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Directors/Supervisors	2.0	250,423	243,843	163,453
119	Accounting Specialists	1.5	119,131	120,272	180,669
122	Purchasing Personnel	1.0	29,534	29,534	10,382
161	Assistant	1.0	79,391	75,614	72,582
201	Social Security		29,666	29,094	25,143
204/217	State Retirement		41,676	43,407	37,667
206	Life Insurance		1,375	1,375	741
207	Medical Insurance		49,280	49,280	18,530
212	Medicare		6,938	6,804	5,880
	Salary & Fringes Subtotal:	**5.5**	**607,414**	**599,223**	**515,047**

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

FISCAL SERVICES (72510)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
320	Dues & Memberships	700	700	360
355	Travel - Local Mileage	600	600	-
399	Other Contracted Services	10,000	10,000	3,200
435	Office Supplies	5,000	5,000	4,889
471	Software	88,000	88,000	94,041
524	In-Service/Staff Development	6,000	6,000	5,539
599	Other Charges	17,250	17,250	13,547
790	Other Equipment	1,500	1,500	418
	Services Subtotal:	**129,050**	**129,050**	**121,994**
	FISCAL SERVICES TOTAL:	**736,464**	**728,273**	**637,041**

Includes costs for the new business software implemented.

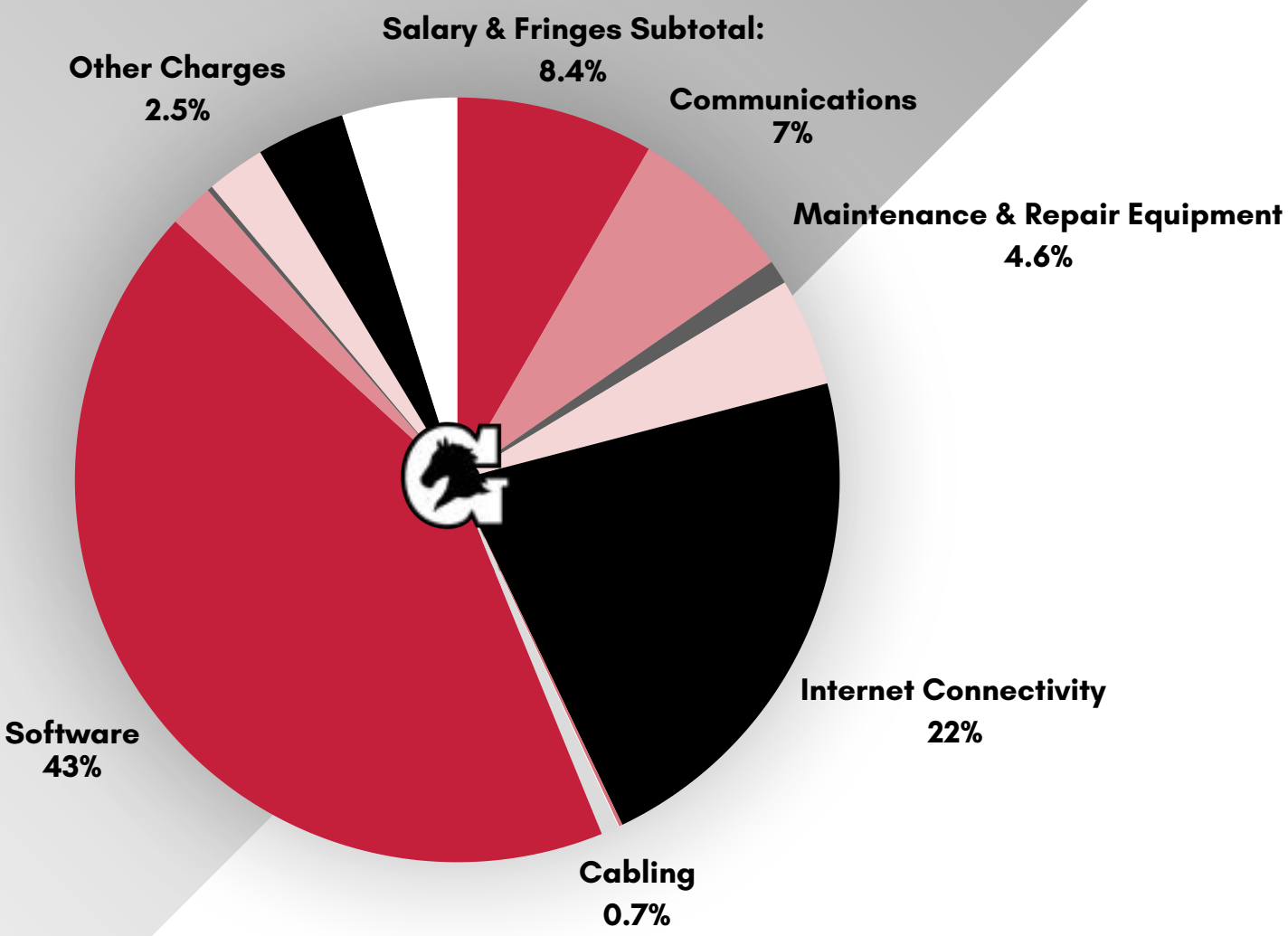


DEPARTMENT OF TECHNOLOGY

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.

MANAGED BY:
Josh Cathey, Deputy Superintendent

DEPARTMENT OF TECHNOLOGY



$2,385,289

TECHNOLOGY (72250)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Directors/Supervisors	1.0	111,462	110,388	105,121
120	Computer Programmers	7.0	503,726	493,061	402,072
162	Clerical Personnel	0.0	-	-	-
189	Other Salaries & Wages	3.0	284,148	270,604	285,374
201	Social Security		55,759	54,191	46,325
204/217	State Retirement		78,332	80,850	71,548
206	Life Insurance		2,750	2,750	1,119
207	Medical Insurance		113,212	113,212	61,675
212	Medicare		13,040	12,674	10,834
	Salary & Fringes Subtotal:	**11.0**	**1,162,429**	**1,137,730**	**984,068**

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

TECHNOLOGY (72250)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
307	Communications	93,400	93,400	87,291
308	Consultants	13,500	13,500	4,500
336	Maintenance & Repair Equipment	61,000	61,000	51,596
350	Internet Connectivity	293,000	293,000	220,163
355	Travel - Local Mileage	2,000	2,000	1,762
435	Office Supplies	500	500	482
470	Cabling	10,000	10,000	9,561
471	Software	573,460	598,960	542,078
499	Other Supplies & Materials	25,000	25,000	39,289
524	In-Service/Staff Development	3,000	8,000	1,529
599	Other Charges	33,000	50,000	45,754
701	Administrative Equipment	50,000	55,000	249,381
790	Other Equipment	65,000	15,000	14,762
	Services Subtotal:	**1,222,860**	**1,225,360**	**1,268,148**
	TECHNOLOGY TOTAL:	**2,385,289**	**2,363,090**	**2,252,216**

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



OPERATION OF PLANT

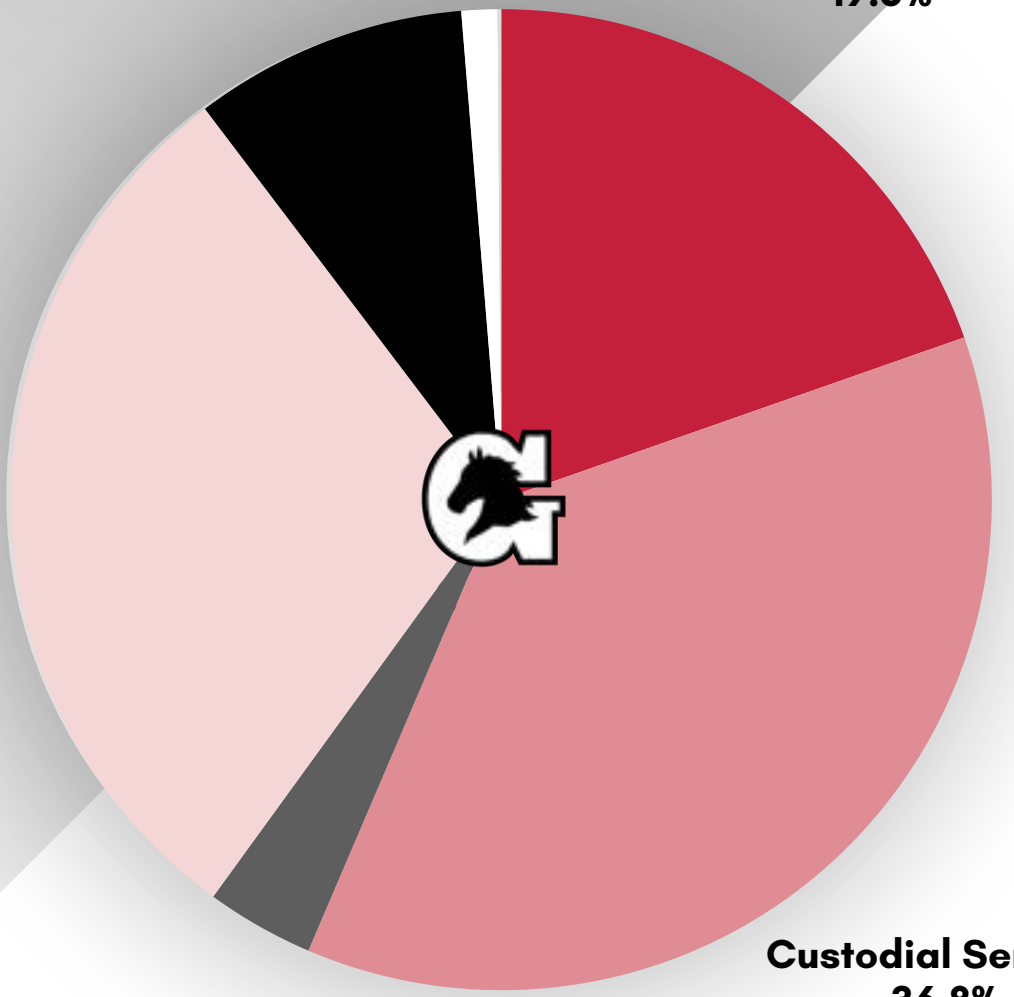
OVERVIEW:

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.

MANAGED BY:

Josh Cathey, Deputy Superintendent

OPERATION OF PLANT



$4,156,999

OPERATION OF PLANT (72610)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
166	Custodial Wages	6.0	240,502	231,920	169,200
167	Plant Managers	6.0	393,425	385,011	344,393
189	Other Salaries & Wages		-	-	14,170
201	Social Security		39,304	38,250	30,407
204/217	State Retirement		34,267	35,613	46,539
206	Life Insurance		1,800	1,800	751
207	Medical Insurance		111,996	111,996	54,584
212	Medicare		5,705	5,583	7,111
	Salary & Fringes Subtotal:	**12.0**	**826,999**	**810,173**	**667,155**

Includes salaries and benefits for day porters providing cleaning and custodial services at all GMSD schools.

OPERATION OF PLANT (72610)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
328	Custodial Services	1,450,000	1,455,000	1,410,675
399	Other Contracted Services	150,000	200,000	149,781
415	All Utilities	1,250,000	1,325,000	1,238,607
502	Building & Content Insurance	425,000	380,000	318,001
599	Other Charges	50,000	55,000	46,675
720	Plant Operation Equipment	5,000	5,000	-
	Services Subtotal:	**3,330,000**	**3,420,000**	**3,163,739**
	OPERATION OF PLANT TOTAL:	**4,156,999**	**4,230,173**	**3,830,894**

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



MAINTENANCE OF PLANT

OVERVIEW:

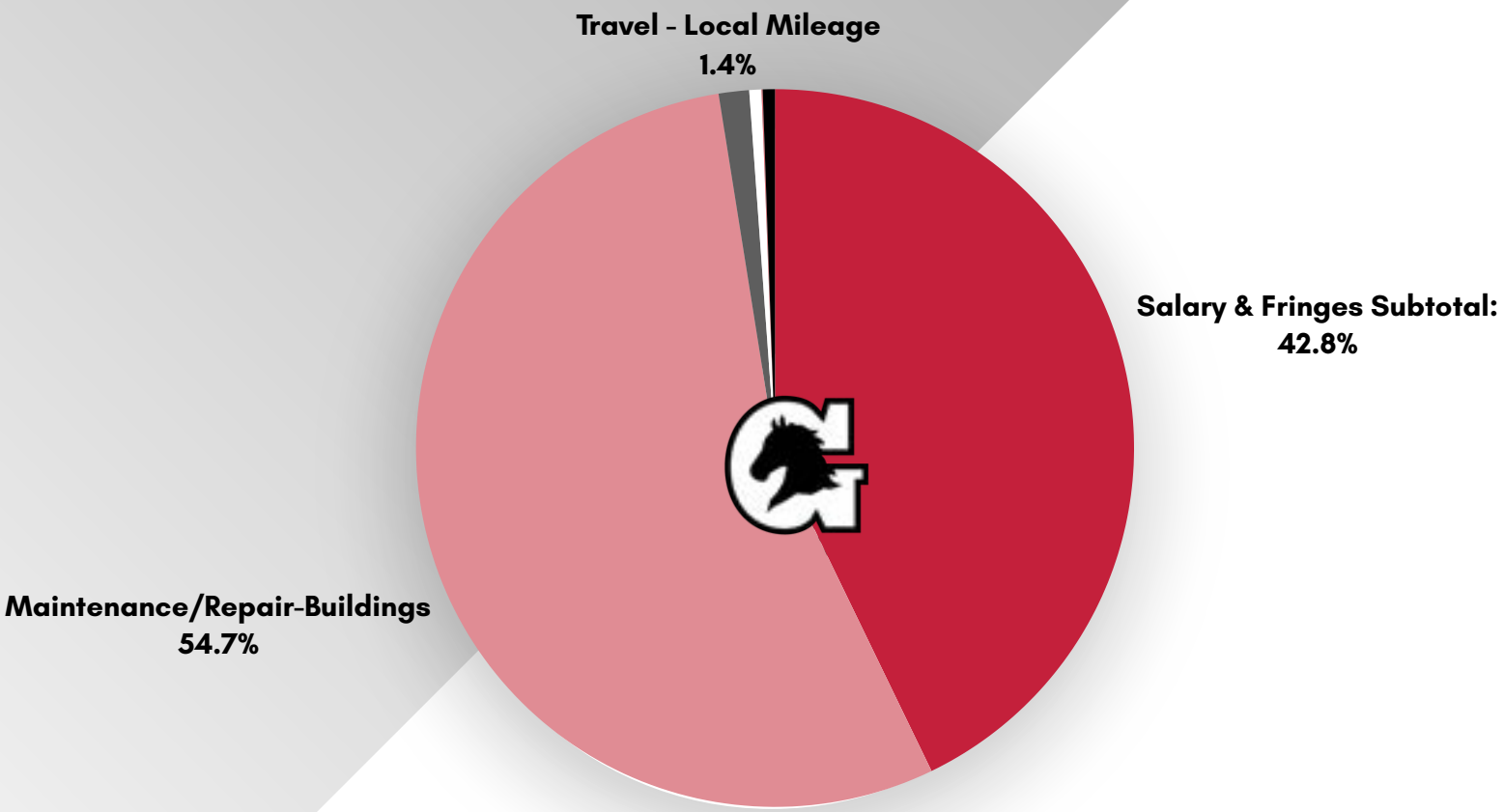
Included in this budget are Operations department salaries and fringes, all maintenance of buildings including plumbing, electrical, roofing, HVAC, carpentry, locksmith, grease trap cleanings, security alarm system maintenance/inspections, fire alarm system maintenance/inspections, fire extinguisher 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.

MANAGED BY:

Josh Cathey, Deputy Superintendent

MAINTENANCE OF PLANT



$1,829,312

MAINTENANCE OF PLANT (72620)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
105	Director	1.0	149,559	145,228	138,286
161	Secretaries	1.0	71,552	68,153	64,819
167	Maintenance Personnel	4.0	403,759	396,820	336,270
201	Social Security		38,742	37,832	31,635
204/217	State Retirement		50,030	52,900	45,197
206	Life Insurance		1,500	1,500	797
207	Medical Insurance		59,109	59,109	48,797
212	Medicare		9,061	8,848	7,399
	Salary & Fringes Subtotal:	**6.0**	**783,312**	**770,390**	**673,200**

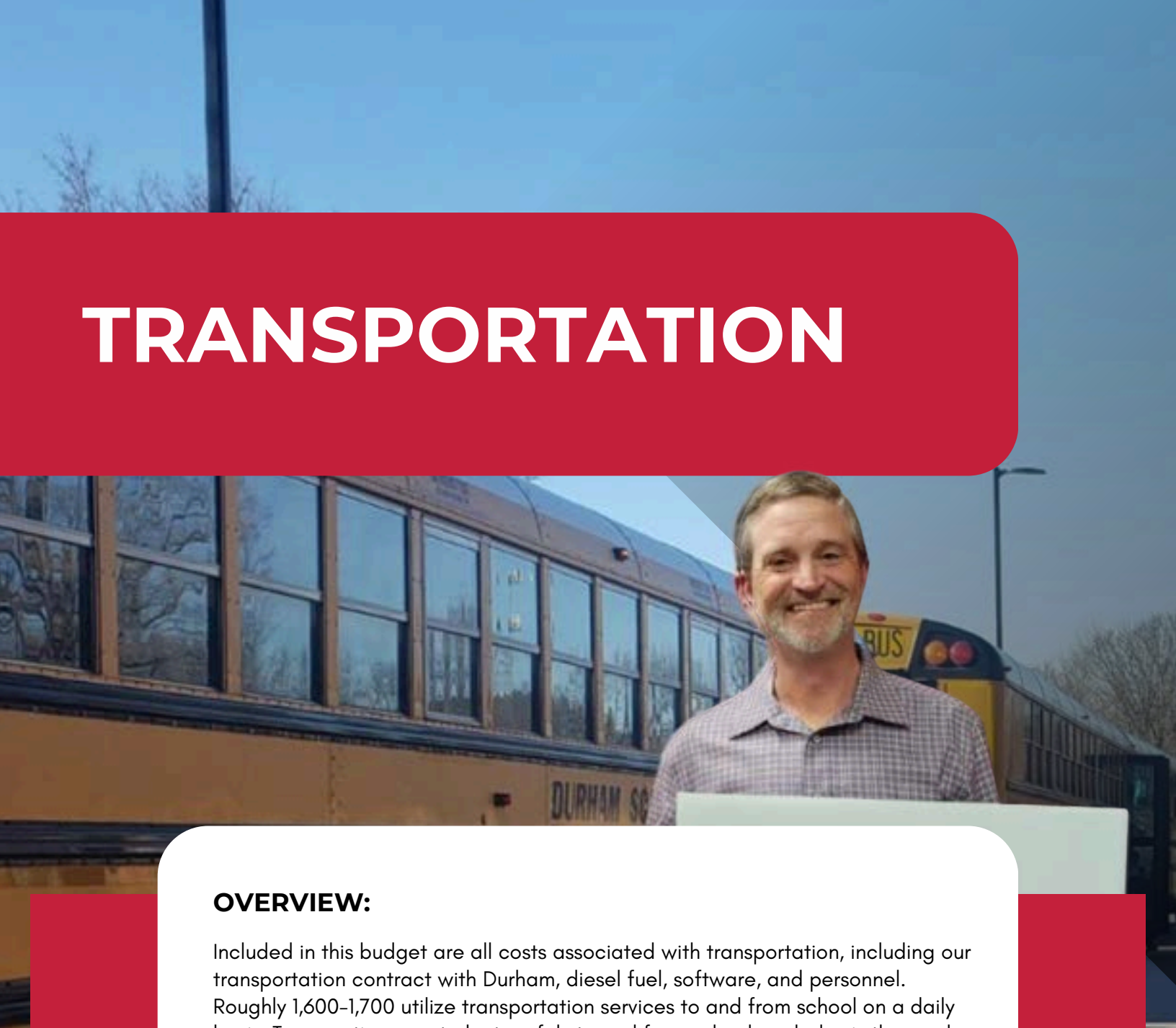
Includes salaries and benefits for personnel in the School Plant Maintenance Department (building repairs, heating and air conditioning, plumbing, electrical, glass, roof, door locks and hardware, ground maintenance, etc.)

MAINTENANCE OF PLANT (72620)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
320	Dues and Memberships		-	-	-
335	Maintenance/Repair-Buildings		1,000,000	950,000	994,236
355	Travel - Local Mileage		25,000	25,000	24,097
399	Other Contracted Services		10,000	10,000	7,629
435	Office Supplies		1,000	1,000	617
524	In-Service/Staff Development		10,000	10,000	5,961
	Services Subtotal:		**1,046,000**	**996,000**	**1,032,540**
	MAINTENANCE OF PLANT TOTAL:		**1,829,312**	**1,766,390**	**1,705,740**

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

TRANSPORTATION



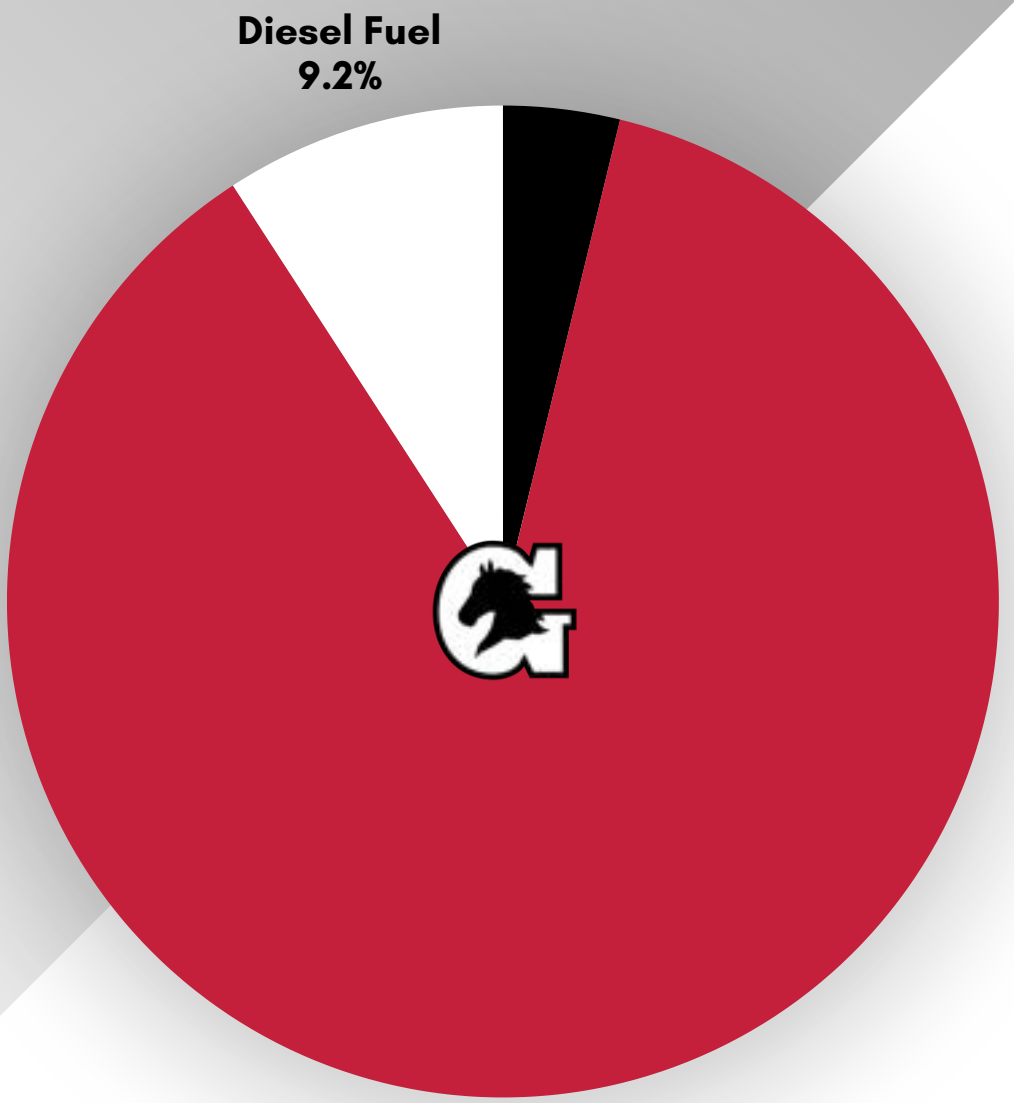
OVERVIEW:

Included in this budget are all costs associated with transportation, including our transportation contract with Durham, diesel fuel, software, and personnel. Roughly 1,600-1,700 utilize transportation services to and from school on a daily basis. Transporting our students safely to and from school each day is the number one priority of the transportation department.

MANAGED BY:

Josh Cathey, Deputy Superintendent

TRANSPORTATION



$2,182,891

TRANSPORTATION (72710)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
311	Contracts with Other Schools	82,891	80,302	76,788
312	Contracts with Private Agencies	1,900,000	2,100,000	1,551,748
412	Diesel Fuel	200,000	225,000	166,383
	Services Subtotal:	**2,182,891**	**2,405,302**	**1,794,919**
	TRANSPORTATION TOTAL:	**2,182,891**	**2,405,302**	**1,794,919**

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



REGULAR CAPITAL OUTLAY

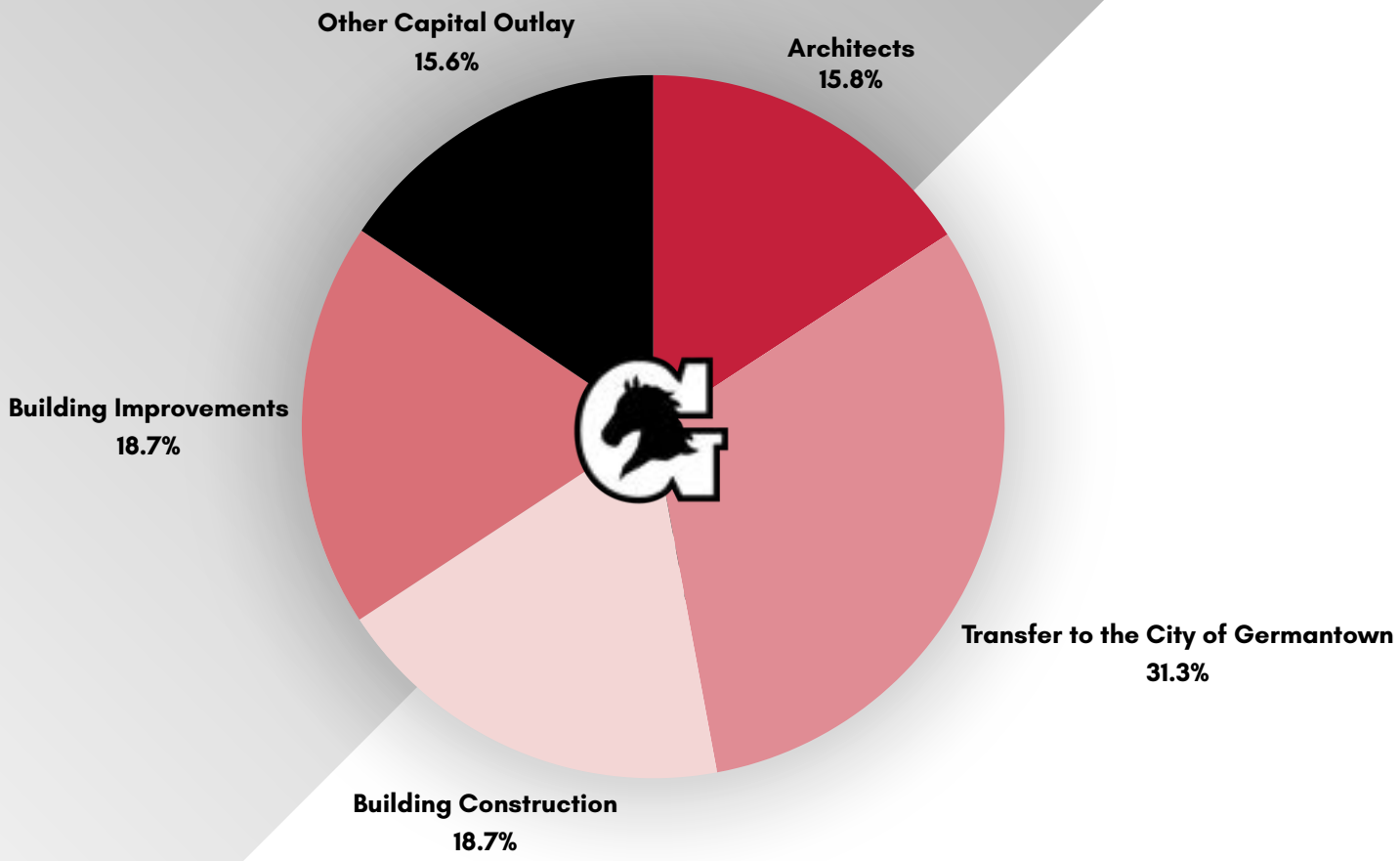
OVERVIEW:

Included in this budget are architect and engineering fees, payments to the City of Germantown totaling $527,130 for bond debt for the Riverdale Addition and District Office, $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.

MANAGED BY:

Josh Cathey, Deputy Superintendent

REGULAR CAPITAL OUTLAY



$1,983,763

REGULAR CAPITAL OUTLAY (76100)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
304	Architects	266,943	283,000	137,568
590	Transfer to the City of Germantown	528,158	527,130	527,676
599	Other Charges - Athletics	-	50,000	50,000
706	Building Construction	315,000	500,000	347,711
707	Building Improvements	462,831	500,000	1,154,509
799	Other Capital Outlay	410,831	263,000	122,207
	REGULAR CAPITAL OUTLAY TOTAL:	**1,983,763**	**2,123,130**	**2,339,671**

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



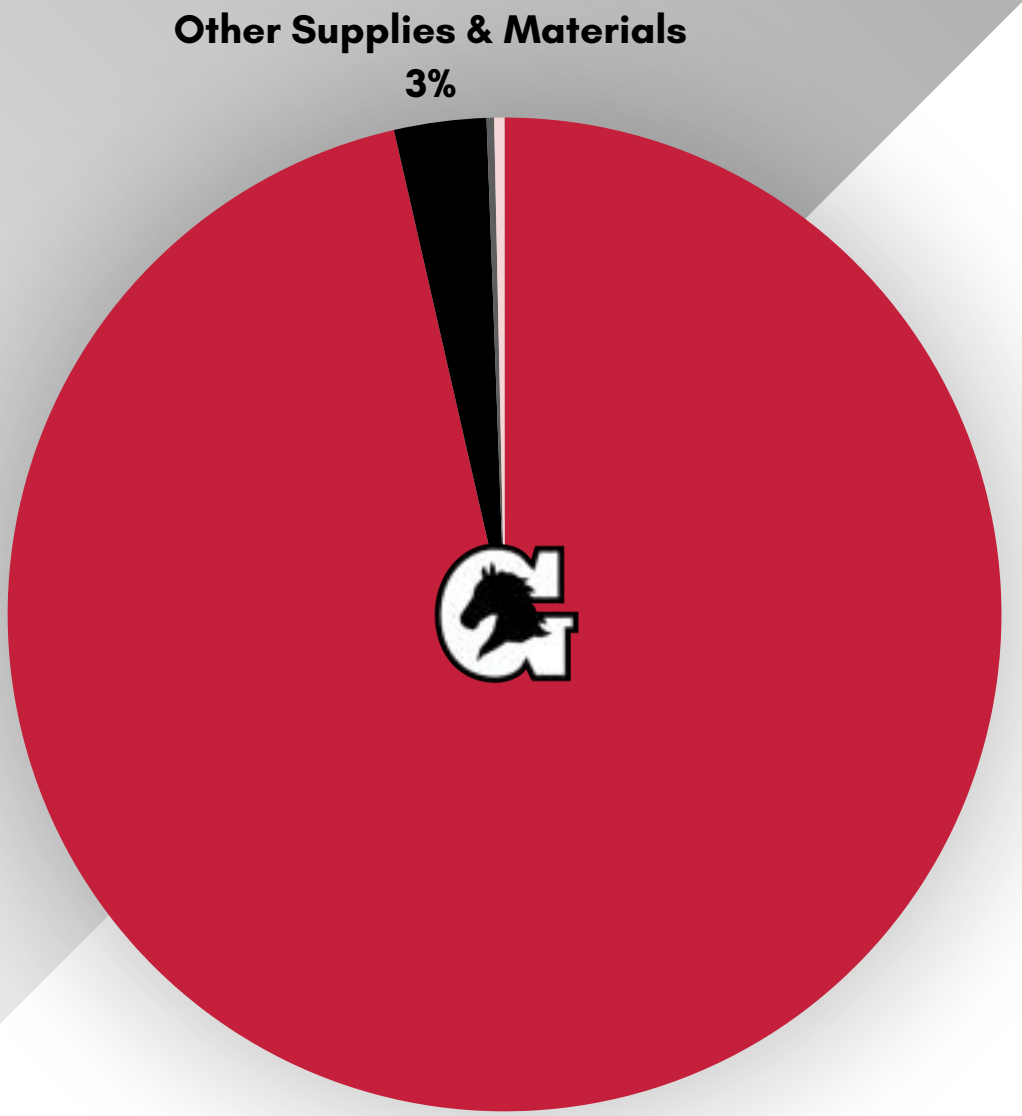
OVERVIEW:

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.

MANAGED BY:

Josh Cathey, Deputy Superintendent

OFFICE OF THE PRINCIPAL



$4,910,941

OFFICE OF PRINCIPAL (72410)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
104	Principals & Vice Principals	8.0	1,026,798	999,402	1,005,902
117	Career Ladder		11,000	11,000	2,750
139	Assistant Principals	17.0	1,781,453	1,586,661	1,435,088
161	School Secretaries	8.5	398,482	388,584	361,018
162	Clerical Personnel	16.0	601,591	590,528	532,543
189	Other Salaries- Lunch Room Monitors	4.0	38,446	37,662	15,427
201	Social Security		239,182	224,058	195,157
204/217	State Retirement		253,126	270,912	246,350
206	Life Insurance		12,375	12,000	4,753
207	Medical Insurance		317,050	308,200	263,390
212	Medicare		55,938	52,401	45,555
	Salary & Fringes Subtotal:	**51.5**	**4,735,441**	**4,481,408**	**4,107,933**

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

OFFICE OF PRINCIPAL (72410)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
399	Other Contracted Services		-	35,000
499	Other Supplies & Materials	147,000	147,000	1,924
524	In-Service/Staff Development	12,000	12,000	10,646
599	Other Charges	16,500	16,500	15,550
	Services Subtotal:	**175,500**	**175,500**	**63,120**
	OFFICE OF PRINCIPAL TOTAL:	**4,910,941**	**4,656,908**	**4,171,053**

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



SUPERINTENDENT

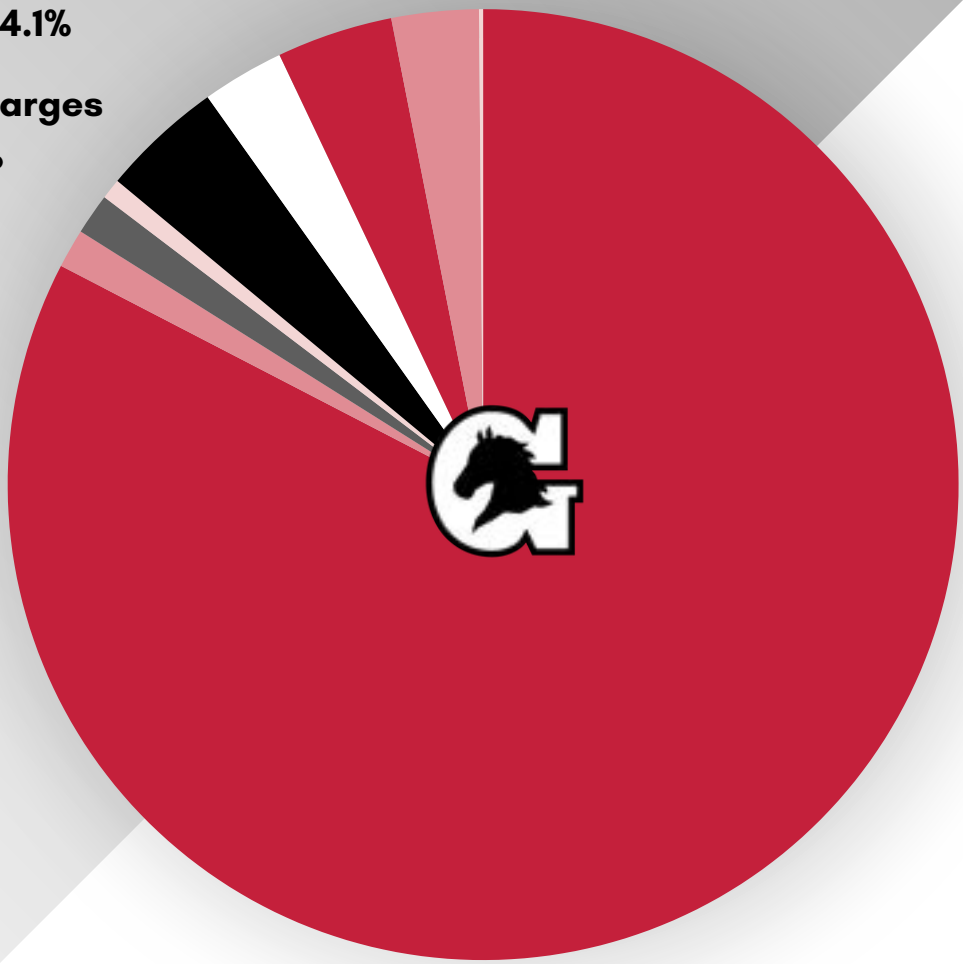
OVERVIEW:

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

MANAGED BY:

Jason Manuel, Superintendent

SUPERINTENDENT



$716,158

OFFICE OF SUPERINTENDENT (72320)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
101	County Official/Administrative Officer	1.0	208,876	202,850	196,000
103	Deputy	0.2	15,062	14,624	14,011
117	Career Ladder		1,000	1,000	2,000
161	Secretaries	2.0	124,162	120,022	160,557
189	Other Salaries & Wages	1.2	127,462	126,388	105,121
201	Social Security		29,547	28,823	26,783
204/217	State Retirement		30,279	33,591	36,352
206	Life Insurance		1,760	1,760	730
207	Medical Insurance		33,500	33,500	34,792
212	Medicare		6,910	6,741	6,714
299	Other Fringe Benefits		13,050	13,050	13,050
	Salary & Fringes Subtotal:	**4.4**	**591,608**	**582,349**	**596,110**

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

OFFICE OF SUPERINTENDENT (72320)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
320	Dues & Memberships	9,500	9,500	4,352
348	Postal Charges	10,000	10,000	10,257
355	Travel - Local Mileage	5,000	5,000	3,121
399	Other Contracted Services	29,600	29,600	21,214
435	Office Supplies	20,000	20,000	14,859
499	Other Supplies & Materials	28,250	28,250	35,477
524	In-Service/Staff Development	21,200	21,200	14,639
599	Other Charges	1,000	1,000	1,000
	Services Subtotal:	**124,550**	**124,550**	**104,919**
	OFFICE OF SUPERINTENDENT TOTAL:	**716,158**	**706,899**	**701,029**

Includes costs associated with the Office of the Superintendent.



SCHOOL BOARD

OVERVIEW:

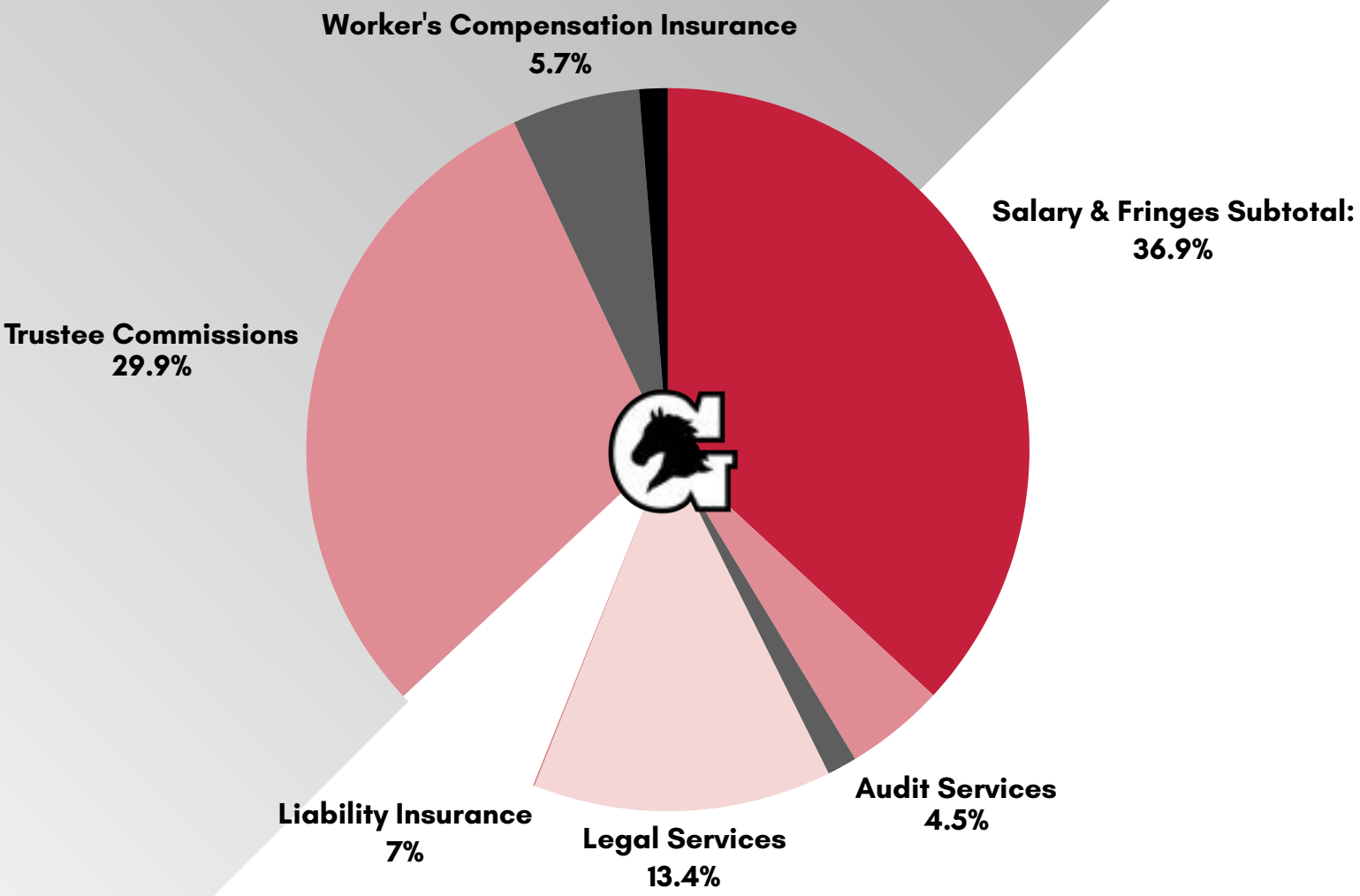
This budget includes salaries for school board members, travel, workers' compensation insurance, liability insurance, legal services, and audit services.

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

MANAGED BY:

Jason Manuel, Superintendent

SCHOOL BOARD



$1,592,064

BOARD OF EDUCATION SERVICES (72310)

Acct	Description	FY 2026 PERS	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
189	Other Salaries & Wages	5.0	21,500	21,500	21,500
201	Social Security		1,333	1,333	2,666
206	Life Insurance - Retirees		47,000	47,000	19,057
207	Health Insurance - Retirees		500,000	708,000	2,203,886
210	Unemployment Compensation		10,000	10,000	1,832
212	Medicare		312	312	624
	Salary & Fringes Subtotal:	**5.0**	**580,145**	**788,145**	**2,249,565**

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

BOARD OF EDUCATION SERVICES (72310)

Acct	Description	FY 2026 Budget	FY 2025 Budget	FY 2024 Actual
305	Audit Services	70,000	70,000	69,000
320	Dues & Memberships	21,000	21,000	17,960
331	Legal Services	210,000	210,000	132,878
399	Other Contracted Services	-	-	-
499	Other Supplies and Materials	1,000	1,000	446
505	Judgments	-	355,453	355,453
506	Liability Insurance	125,000	110,000	100,453
508	Premium on Corporate Surety Bonds	300	300	300
510	Trustee Commissions	474,619	472,565	427,483
513	Worker's Compensation Insurance	90,000	90,000	85,760
524	In-Service/Staff Development	20,000	20,000	20,000
	Services Subtotal:	**1,011,919**	**1,350,318**	**1,209,733**
	BOARD OF EDUCATION SERVICES TOTAL:	**1,592,064**	**2,138,463**	**3,459,298**

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.