

GMSD BUDGET

GENERAL FUNDS FY 27



GMSD

VISION

Empowering Personal Potential

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 5,800 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.

BUDGET REPORT

Brian Curry, Chairman
Angela Griffith, Vice Chairman
Ryan Strain, Member
Scotty Hendricks Jr., 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
Zac Percoski, Assistant Superintendent, Operations
Stuart Reckord, Chief Financial Officer
Elissa Stratton, Assistant Superintendent Human Resources
Kate Crowder, Communications Supervisor



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BUDGET HIGHLIGHTS

REVENUES	BUDGET CUTS	SALARY INCREASES	HEALTH INSURANCE	TCRS	TEXTBOOKS
$700K	**$3.7M**	**$1.7M**	**$1.2M**	**$700K**	**$800K**
INCREASES IN TISA/SCC FUNDING	REDUCTIONS IN STAFFING/ OPERATING BUDGET	INCLUDES STEPS AND A 2% COLA FOR ALL STAFF	ADDITIONAL EMPLOYER CONTRIBUTION ALLOCATION	PERCENT INCREASE FOR TCRS EMPLOYER CONTRIBUTION	INCREASE DUE TO ADOPTION CYCLE

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 2027, TISA funding is projected to increase by $200,000 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 2027 are estimated using FY 2026 enrollment data and enrollment applications made during open enrollment for the FY 2027 school year. Projected enrollment for FY2027 is 5,800.

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.

ATTRACT, BUILD, AND CELEBRATE EXEMPLARY STAFF

- Steps and 2% COLA for All Staff: $1,700,000
- Additional Health Benefits Claims District Investment: $1,200,000
- 1 Additional Plumber



BUDGET REDUCTIONS

- Across All Budgets: $3.7 Million Reduction of 25 Positions and Non-Personnel Reductions Across All Budgets
- Capital Improvements Budget: $466,000 Reduction

GENERAL FUND REVENUES



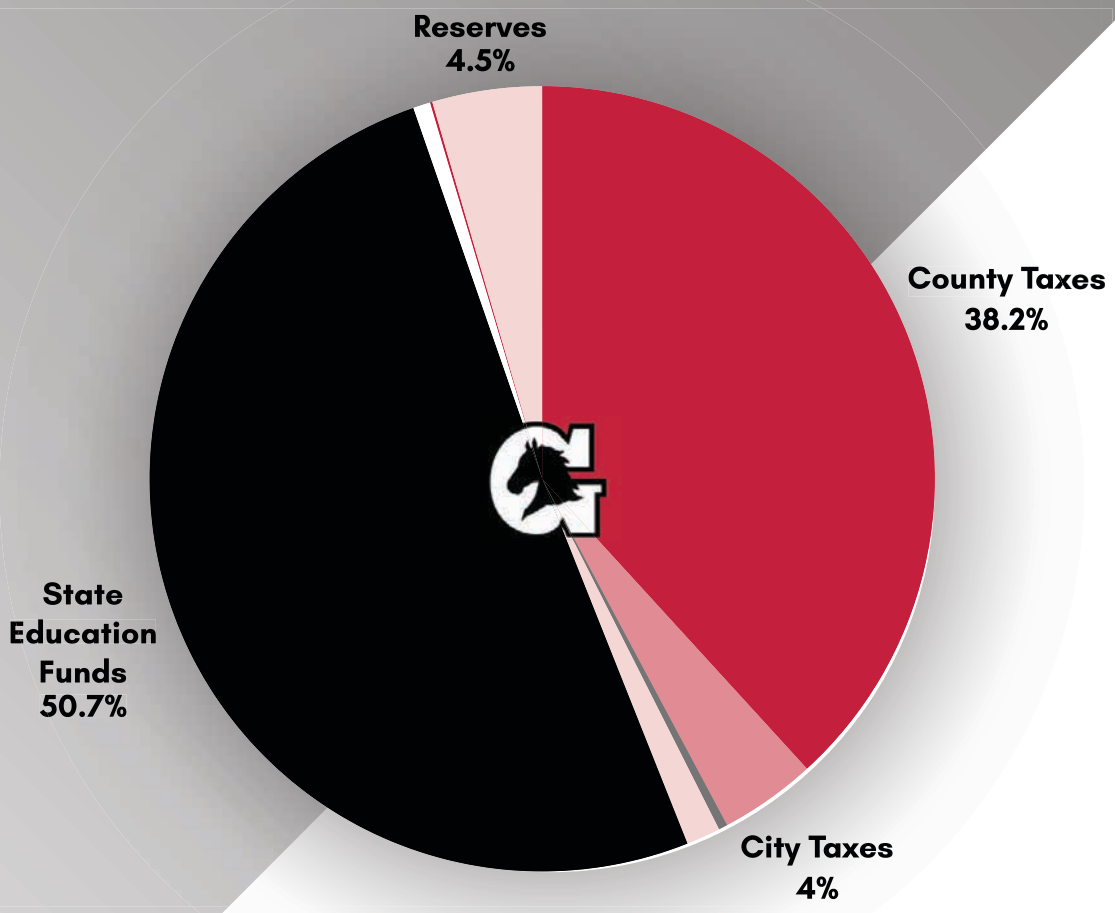
OVERVIEW:

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
Stuart Reckord, Chief Financial Officer

GENERAL FUND REVENUES



$ 77,459,544

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
40400	COUNTY TAXES	29,603,563	28,830,951	28,399,474
40800	CITY TAXES	3,082,064	3,082,064	3,082,064
43000	CHARGES FOR SERVICES	281,750	440,057	190,566
44000	OTHER LOCAL REVENUE	1,090,500	1,283,500	1,583,569
46000	STATE EDUCATION FUNDS	39,280,449	39,065,016	37,047,932
46800	OTHER STATE REVENUE	551,218	490,462	612,454
47100	FED FUNDS RCVD THRU STATE	-	-	-
49000	OTHER SOURCES	70,000	70,000	70,498
	RESERVES	3,500,000	2,303,298	-
	REVENUES GRAND TOTAL:	***77,459,544***	***75,565,348***	***70,986,557***

Revenues changes include: Showing $1.2 million in reserve in the general fund and removing $1.2 million in reserve from the Other Funds Health Insurance Budget, increase in $773,000 in County Taxes, and other minor adjustments.

COUNTY TAXES (40400)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
40110	Current County Property Tax	17,079,000	16,475,969	16,023,400
40120	Trustee Collection - Prior Year	250,000	297,152	279,286
40130	Chancery & Circuit Court - Prior Year	126,545	151,462	140,547
40162	PILOT - Utility	123,550	152,970	120,779
40163	PILOT - Other	164,706	126,124	141,812
40210	Local Option Sales Tax	10,394,700	10,200,016	10,440,335
40240	Wheel Tax	1,441,686	1,403,882	1,622,783
40290	Other Tax	23,376	23,376	29,249
	COUNTY TAXES TOTAL:	**29,603,563**	**28,830,951**	**28,798,191**

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 2027 Budget	FY 2026 Budget	FY 2025 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 2027 Budget	FY 2026 Budget	FY 2025 Actual
43101	Laptop Damage Fees	-	-	14,582
43512	Tuition	281,750	385,011	226,391
43990	Other Charges	-	55,000	-
	CHARGES FOR SERVICES TOTAL:	**281,750**	**440,057**	**240,973**

OTHER LOCAL REVENUE

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
44110	Interest Earned	900,000	1,093,000	1,110,005
44120	Lease/Rentals	93,000	93,000	93,496
44160	PEG Funding	97,500	97,500	95,021
44170	Miscellaneous Refunds	-	-	17,507
44530	Sale of Equipment	-	-	42,944
	RECURRING LOCAL REVENUE TOTAL:	**1,090,500**	**1,283,500**	**1,358,973**

Includes revenue for laptop damages 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 2027 Budget	FY 2026 Budget	FY 2025 Actual
46510	TISA	39,230,449	39,015,016	37,765,930
46590	Other State Education Funds	-	-	1,606,801
46591	Coordinated School Health Grant	-	-	-
46610	Career Ladder Program	50,000	50,000	48,084
	STATE EDUCATION FUNDS TOTAL:	**39,280,449**	**39,065,016**	**39,420,815**

OTHER STATE REVENUE

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
46850	Mixed Drink Tax	295,000	252,000	352,981
46980	Other State/Local Revenue - SPED State Grant	256,218	238,462	108,929
46981	Safe Schools Grant	-	-	-
	OTHER STATE REVENUE TOTAL:	**551,218**	**490,462**	**461,910**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
47590	Other Federal Thru State	-	-	13,459
	FEDERAL THRU STATE TOTAL:	-	-	**13,459**

OTHER SOURCES

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
49800	Transfers In - Indirect Costs	70,000	70,000	168,961
	OTHER SOURCES TOTAL:	**70,000**	**70,000**	**168,961**

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.

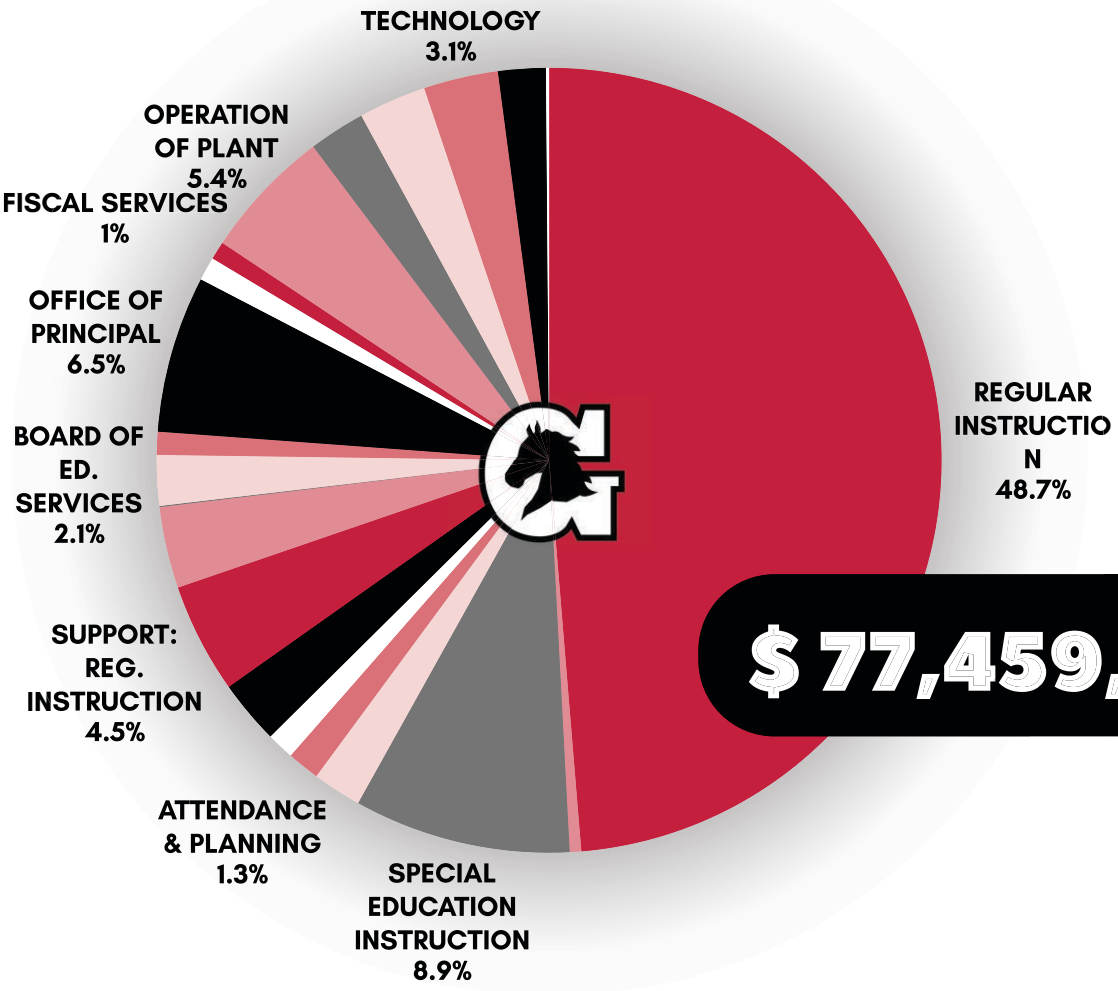
MANAGED BY:

Josh Cathey, Deputy Superintendent
Jason Manuel, Superintendent
Stuart Reckord, Chief Financial Officer

SUBCATEGORIES

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

GENERAL FUND EXPENDITURES



$ 77,459,544



GENERAL FUND

Acct	Description	FY 2027 Per.	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
71100	REGULAR INSTRUCTION	360	37,715,972	36,619,604	33,184,673
71150	ALTERNATIVE EDUCATION	4.0	368,287	333,772	416,420
71200	SPECIAL EDUCATION INSTRUCTION	88.0	6,915,320	6,461,904	5,968,872
71300	TECHNICAL EDUCATION	16.0	1,562,396	1,506,367	1,474,051
72110	ATTENDANCE & PLANNING	7.5	1,033,098	972,943	879,363
72120	HEALTH SERVICES	9.5	873,392	807,453	749,651
72130	OTHER STUDENT SUPPORT	19.0	2,038,009	1,901,599	1,592,459
72210	SUPPORT: REG. INSTRUCTION	32.05	3,514,448	3,276,486	3,187,960
72220	SUPPORT: SPEC. EDUCATION	24.5	2,599,649	2,411,944	2,277,430
72230	SUPPORT: TECH. EDUCATION	0.2	34,648	33,710	29,172
72310	BOARD OF ED. SERVICES	5.0	1,610,569	1,592,064	3,542,229



GENERAL FUND

Acct	Description	FY 2027 Per.	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
72320	OFFICE OF SUPERINTENDENT	4.4	730,816	716,158	654,608
72410	OFFICE OF PRINCIPAL	46.5	5,005,351	4,910,941	4,451,309
72510	FISCAL SERVICES	5.5	752,859	736,464	636,042
72520	HUMAN RESOURCES	4	575,281	645,985	581,344
72610	OPERATION OF PLANT	12.0	4,180,307	4,156,999	4,004,422
72620	MAINTENANCE OF PLANT	7.0	1,796,994	1,829,312	1,717,219
72710	TRANSPORTATION	0.0	2,160,518	2,182,891	1,846,812
73100	SCHOOL NUTRITION	0.0	-	-	-
72250	TECHNOLOGY	10.0	2,375,352	2,385,289	2,245,425
76100	REGULAR CAPITAL OUTLAY	0.0	1,516,578	1,983,763	3,239,327
72830	SCHOOL SAFETY		99,700	99,700	79,594
	EXPENDITURES GRAND TOTAL:		**77,459,544**	**75,565,348**	**72,758,382**

REGULAR INSTRUCTION PROGRAM



OVERVIEW:

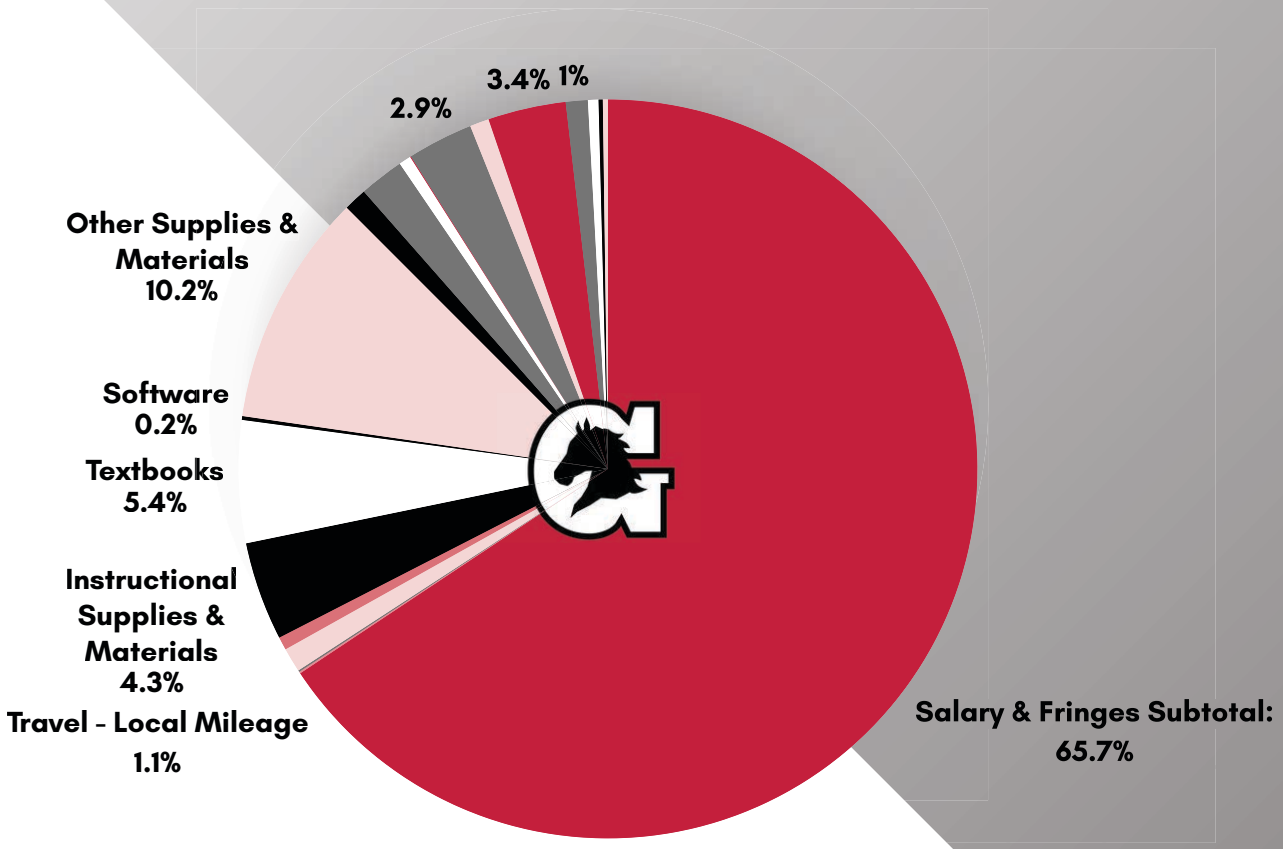
The Regular Education Program includes activities that lead to success for every student today and beyond. This encompasses academics, technology integration, career and technical education, fine arts and athletics. Within this budget, salaries, textbooks, equipment, instructional supplies and materials, 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, Savvas, Big Ideas Learning, Dual Enrollment, Advanced Placement and other programs to support a rigorous academic experience. The district offers strings, band, choir, art, theater, STEM, and other elective courses and programs from middle 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

$37,715,972

REGULAR INSTRUCTION PROGRAM





REGULAR INSTRUCTION PROGRAM (71100)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
116	Teachers	326	24,566,147	24,954,979	23,107,525
117	Career Ladder		30,000	50,000	33,000
127	Extended Contracts		25,000	25,000	18,060
140	Coaching and Other Supplements		399,690	403,694	352,171
163	Educational Assistants	26.0	733,859	805,364	727,943
188	Instructional Responsibility		82,000	102,500	101,442
189	Other Salaries & Wages - Tutors	8.0	213,848	280,050	269,557
201	Social Security		1,615,134	1,650,538	1,427,288
204/217	State Retirement		2,001,696	1,543,584	1,833,066
206	Life Insurance		61,600	64,575	35,450
207	Medical Insurance		3,821,600	2,707,058	2,035,167
212	Medicare		377,733	386,013	333,800
	Salary & Fringes Subtotal:	**360**	**33,928,307**	**32,973,355**	**30,274,469**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
312	Contracts with Private Agencies	200,000	225,000	266,139
336	Maintenance & Repair - Equipment	12,000	12,000	9,793
355	Travel - Local Mileage	2,500	2,500	2,317
399	Other Contracted Services	1,075,165	1,015,165	1,095,000
429	Instructional Supplies & Materials	314,800	433,200	254,070
449	Textbooks	1,275,000	460,000	577,614
471	Software	360,000	415,000	263,568
499	Other Supplies & Materials	172,500	206,500	161,920
599	Other Charges	68,700	69,384	27,115
722	Regular Instruction Equipment	307,000	807,500	545,812
	Services Subtotal:	3,787,665	3,646,249	3,203,348
	REGULAR INSTRUCTION TOTAL:	**37,715,972**	**36,619,604**	**33,184,673**

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



REGULAR INSTRUCTION SUPPORT

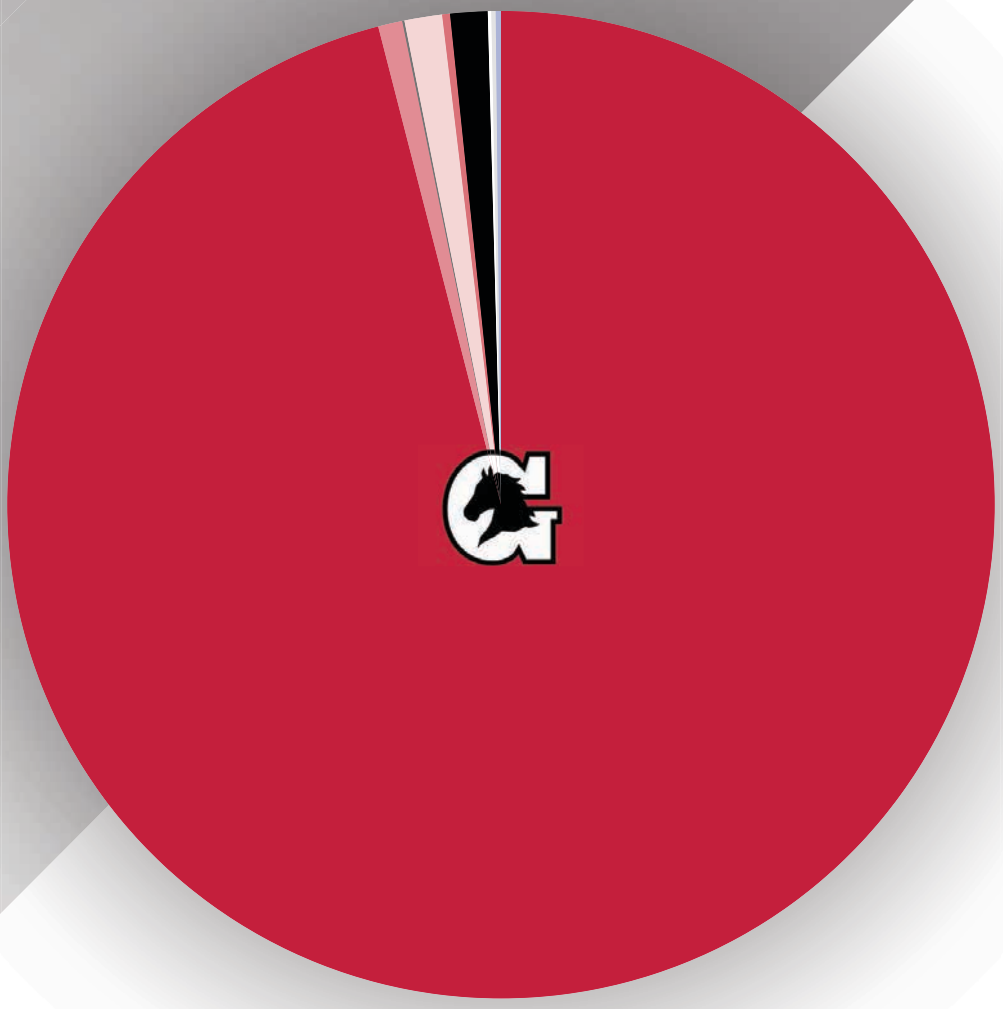
OVERVIEW:

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



$3,514,448

SUPPORT: REGULAR INSTRUCTION (72210)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Directors/Supervisors	10.05	1,067,918	1,015,538	1,001,633
117	Career Ladder Program		3,000	3,000	2,000
129	Librarians	7.0	555,064	539,228	520,450
136	Audiovisual Personnel	1.0	84,221	82,589	80,212
137	Education Media Personnel	1.0	83,608	80,401	76,576
138	Instructional Computer Personnel	5.0	414,043	459,358	432,410
161	Secretary	1.0	82,558	79,391	74,722
163	Ed/Library Assistant	4.0	62,542	62,523	49,795
188	Instructional Responsibility		1,500	1,500	1,500
189	Other Salaries & Wages	3.0	256,906	253,423	239,541
201	Social Security		145,976	144,059	145,359
204/217	State Retirement		198,471	172,435	176,924
206	Life Insurance		8,013	7,950	3,642
207	Medical Insurance		381,588	179,000	202,245
212	Medicare		34,140	33,691	33,995
	Salary & Fringes Subtotal:	**32.05**	**3,379,548**	**3,114,086**	**3,041,004**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
308	Consultants	28,000	30,000	23,736
355	Travel - Local Mileage	2,500	2,500	2,606
432	Library Books	43,400	53,400	43,400
499	Other Supplies & Materials	9,000	13,500	8,938
524	In-Service/Staff Development	43,000	52,000	60,286
599	Other Charges	4,000	5,000	4,480
790	Other Equipment	5,000	6,000	3,510
	Services Subtotal:	**134,900**	**162,400**	**146,956**
	SUPPORT: REGULAR INSTRUCTION TOTAL:	**3,514,448**	**3,276,486**	**3,187,960**

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

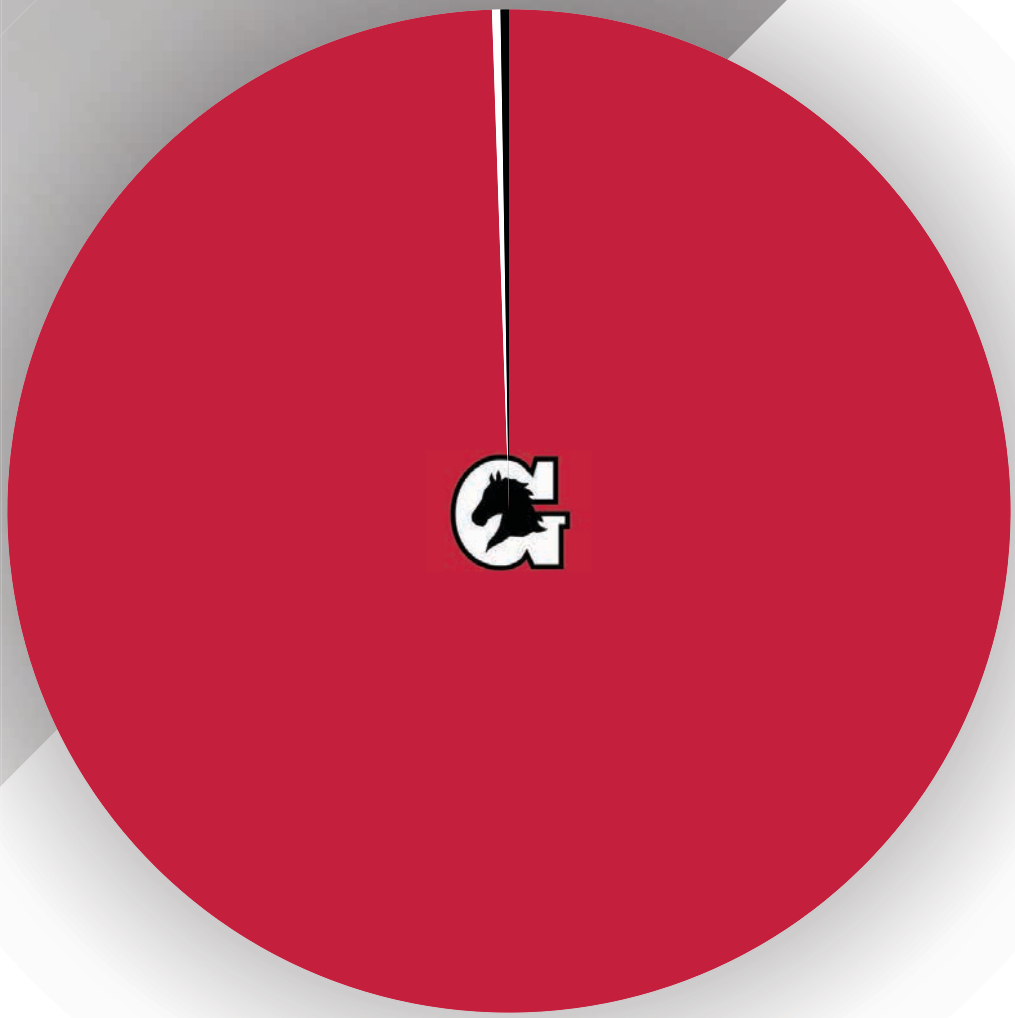
OVERVIEW:

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



$368,287

ALTERNATIVE EDUCATION PROGRAM (71150)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
116	Teachers	1.0	73,678	70,856	149,442
117	Career Ladder		1,000	1,000	-
128	Homebound Teachers	1.0	90,515	88,760	84,984
130	Social Worker	1.0	78,839	75,816	70,864
163	Educational Assistants	1.0	32,485	31,868	30,814
201	Social Security	-	17,144	16,635	19,478
204/217	State Retirement	-	22,789	18,647	26,599
206	Life Insurance	-	700	700	498
207	Medical Insurance	-	45,128	23,600	28,811
212	Medicare	-	4,009	3,890	4,555
	Salary & Fringes Subtotal:	**4.0**	**366,287**	**331,772**	**416,045**

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

ALTERNATIVE EDUCATION PROGRAM (71150)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
429	Instructional Supplies & Materials	1,000	1,000	134
722	Regular Instruction Equipment	1,000	1,000	241
	Services Subtotal:	**2,000**	**2,000**	**375**
	ALTERNATIVE EDUCATION TOTAL:	**368,287**	**333,772**	**416,420**

Includes materials for alternative school.





CAREER AND TECHNICAL ED PROGRAM

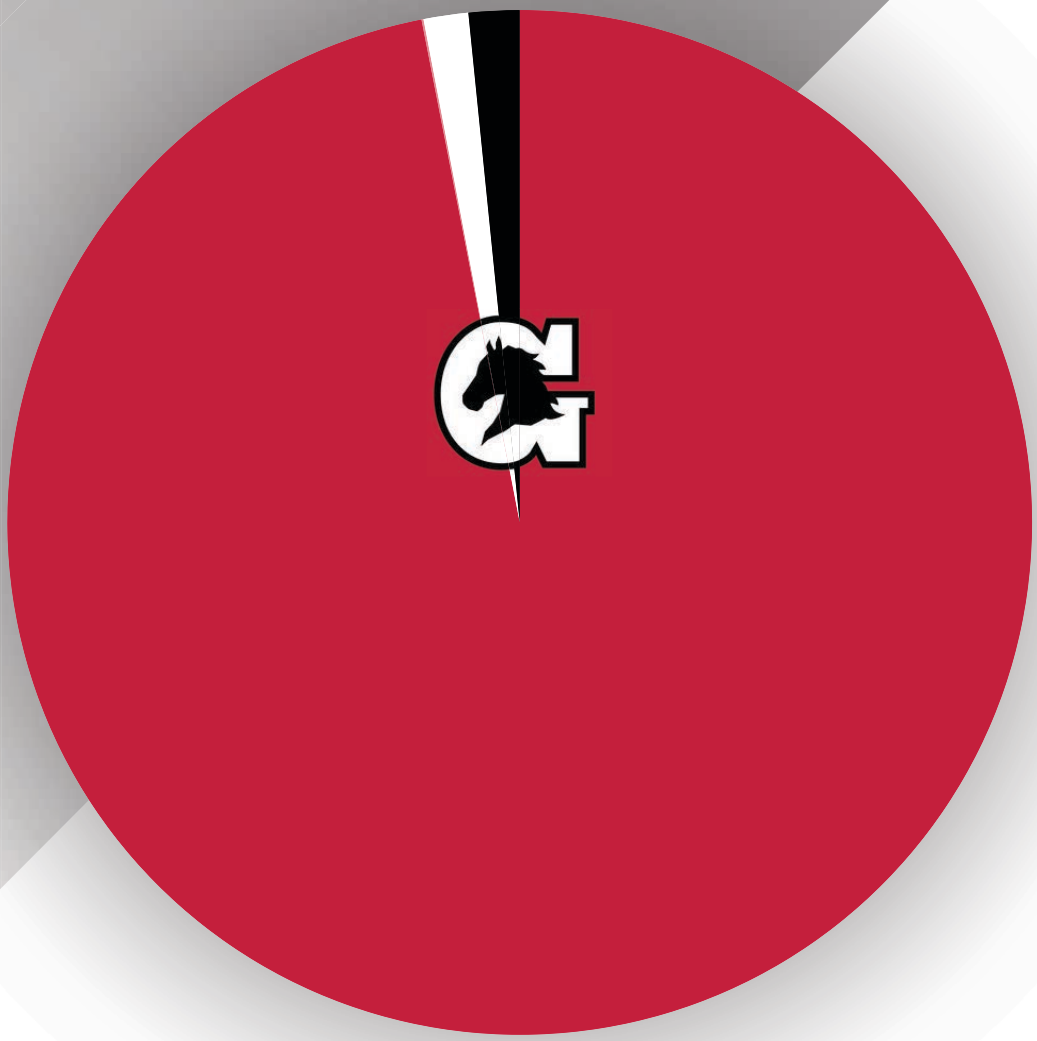
OVERVIEW:

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



$1,562,396

CAREER & TECHNICAL EDUCATION PROGRAM (71300)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
116	Teachers	16.0	1,152,852	1,169,488	1,187,472
117	Career Ladder Program		1,000	1,000	-
201	Social Security		71,539	72,570	66,128
204/217	State Retirement		88,962	67,537	83,510
206	Life Insurance		2,800	2,800	1,655
207	Medical Insurance		180,512	128,000	87,481
212	Medicare		16,731	16,972	15,465
	Salary & Fringes Subtotal:	**16.0**	**1,514,396**	**1,458,367**	**1,441,711**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
336	Maintenance & Repair -Equipment	1,000	1,000	1,000
429	Instructional Supplies & Materials	22,000	22,000	12,950
730	Technical Instruction Equipment	25,000	25,000	18,390
	Services Subtotal:	**48,000**	**48,000**	**32,340**
	TECHNICAL EDUCATION TOTAL:	**1,562,396**	**1,506,367**	**1,474,051**

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



CAREER & TECH ED SUPPORT



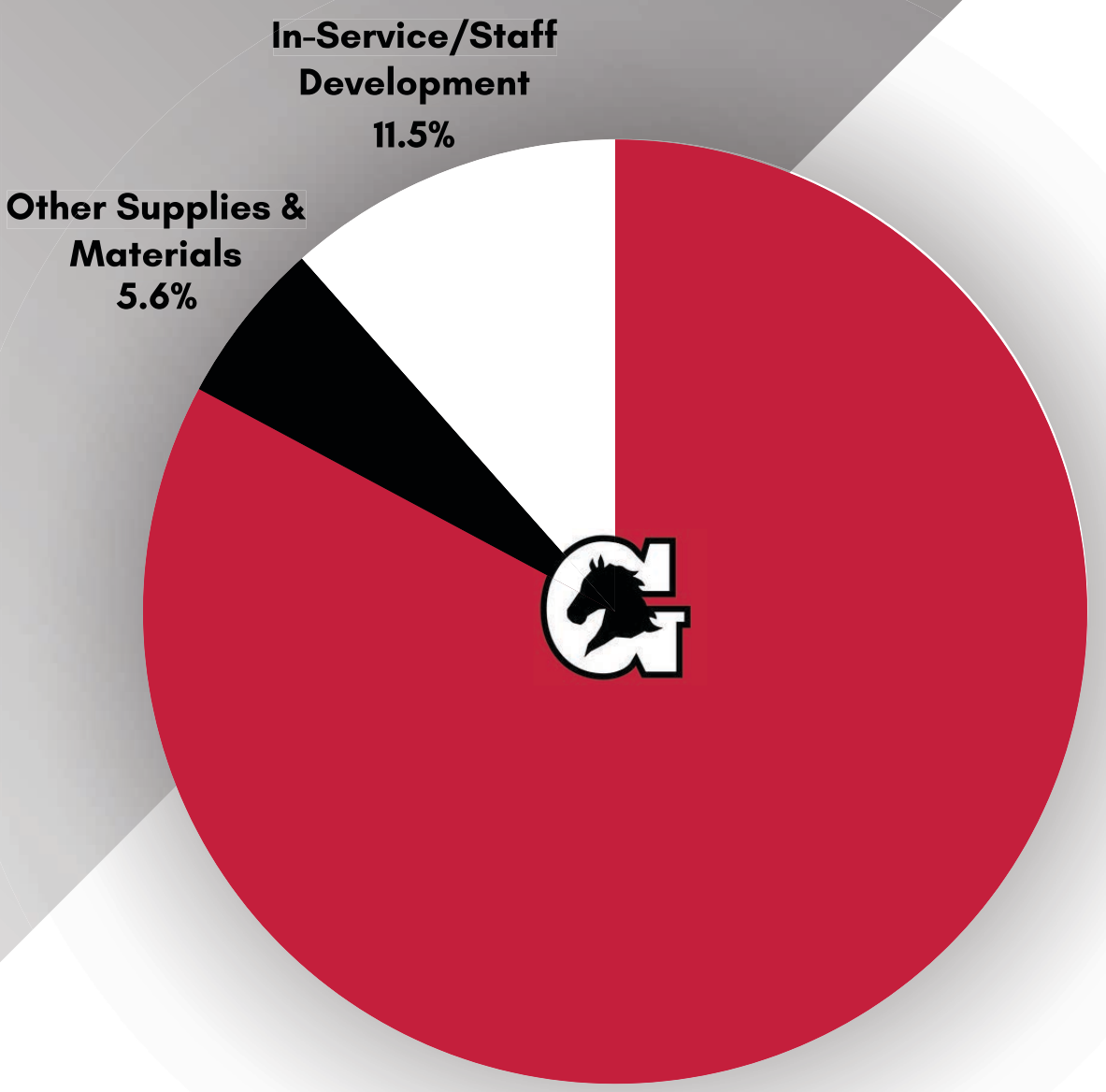
OVERVIEW:

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



$34,648

SUPPORT: CAREER AND TECHNICAL EDUCATION (72230)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Director/Supervisor	0.2	22,534	22,092	22,546
201	Social Security		1,397	1,370	1,279
204/217	State Retirement		1,737	1,275	2,059
206	Life Insurance		50	50	32
207	Medical Insurance		2,650	2,650	2,303
212	Medicare		327	320	299
	Salary & Fringes Subtotal:	**0.2**	**28,695**	**27,757**	**28,518**
399	Other Contracted Services		-	-	-
499	Other Supplies & Materials		1,953	1,953	261
524	In-Service/Staff Development		4,000	4,000	393
	Services Subtotal:		**5,953**	**5,953**	**654**
	SUPPORT: TECHNICAL EDUCATION TOTAL:		**34,648**	**33,710**	**29,172**

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

SPECIAL EDUCATION INSTRUCTION



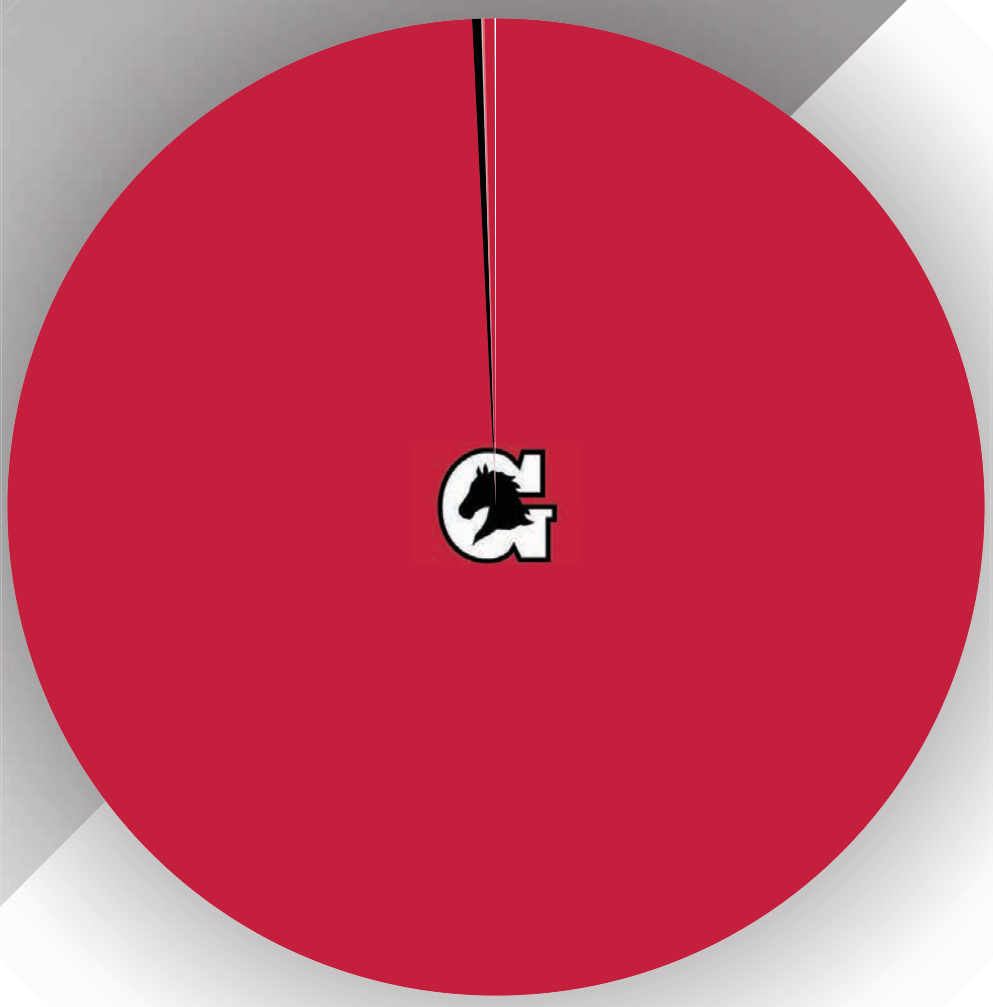
OVERVIEW:

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



$6,915,320

SPECIAL EDUCATION PROGRAM (71200)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
116	Teachers	43.0	3,022,862	2,934,279	2,663,482
117	Career Ladder Program		5,000	5,000	1,000
128	Homebound Teachers	1.0	76,782	75,296	70,717
163	Educational Assistants	35.0	1,144,919	1,286,299	1,120,698
171	Therapists (Speech)	10.0	776,374	759,666	721,801
188	Instructional Responsibility		122,000	122,000	117,015
201	Social Security		319,172	321,317	269,472
204/217	State Retirement		412,019	336,850	388,157
206	Life Insurance		15,575	16,450	6,749
207	Medical Insurance		974,098	440,000	480,406
212	Medicare		74,645	75,147	63,022
	Salary & Fringes Subtotal:	**89.0**	**6,943,446**	**6,372,304**	**5,902,519**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
312	Contracts W/Private Agencies	20,000	44,900	13,295
369	Substitutes - Certified	1,400	1,400	2,128
370	Substitutes - Noncertified	1,400	1,400	3,030
399	Other Contracted Services	5,000	10,000	-
429	Instructional Supplies and Materials	22,900	28,900	34,900
725	Special Education Equipment	3,000	3,000	13,000
	Services Subtotal:	**53,700**	**89,600**	**66,353**
	SPECIAL EDUCATION TOTAL:	**6,915,320**	**6,461,904**	**5,968,872**

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



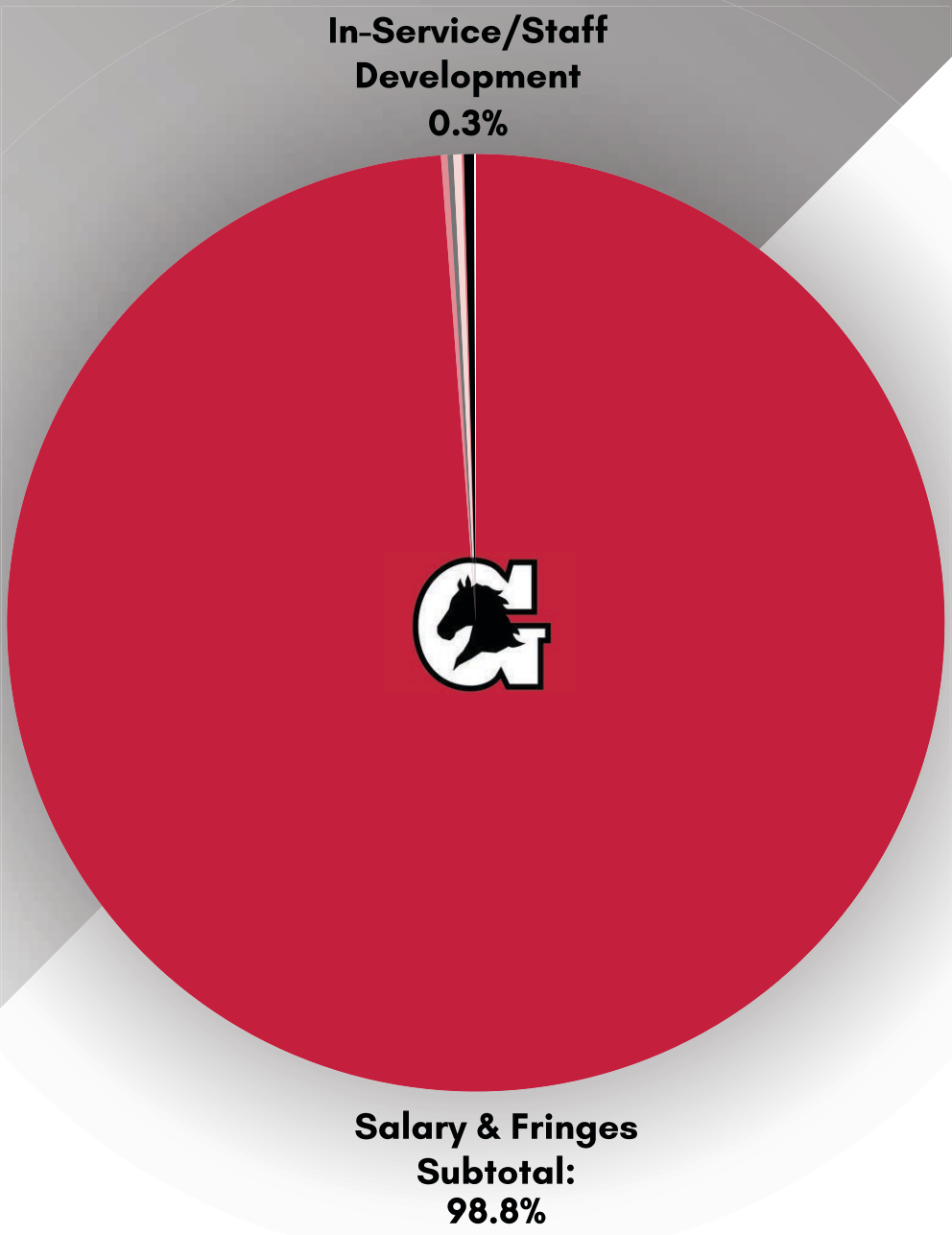
OVERVIEW:

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



$2,599,649

SUPPORT: SPECIAL EDUCATION (72220)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Supervisors/Supervisor	4.0	480,568	466,973	449,442
124	Psychological Personnel	5.0	483,913	467,079	445,522
131	Medical Personnel (OT/PT)	5.5	433,334	420,494	405,829
161	Assistant	1.0	82,558	79,391	75,614
162	Clerical Personnel	6.0	255,257	255,257	244,868
189	Other Salaries	3.0	228,959	221,963	203,878
201	Social Security		121,805	118,492	104,762
204/217	State Retirement		171,059	152,733	146,525
206	Life Insurance		6,300	6,300	2,605
207	Medical Insurance		276,409	144,550	129,823
212	Medicare		28,487	27,712	25,171
	Salary & Fringes Subtotal:	**24.5**	**2,568,649**	**2,360,944**	**2,234,039**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
312	Contracts with Private Agencies	6,000	11,000	6,306
322	Evaluation Materials	5,000	5,000	5,000
355	Travel - Local Mileage	7,500	7,500	2,621
499	Other Supplies & Materials	2,000	7,000	6,997
524	In-Service/Staff Development	9,000	19,000	20,965
599	Other Charges	1,500	1,500	1,502
	Services Subtotal:	**31,000**	**51,000**	**43,391**
	SUPPORT: SPECIAL EDUCATION TOTAL:	**2,599,649**	**2,411,944**	**2,277,430**

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



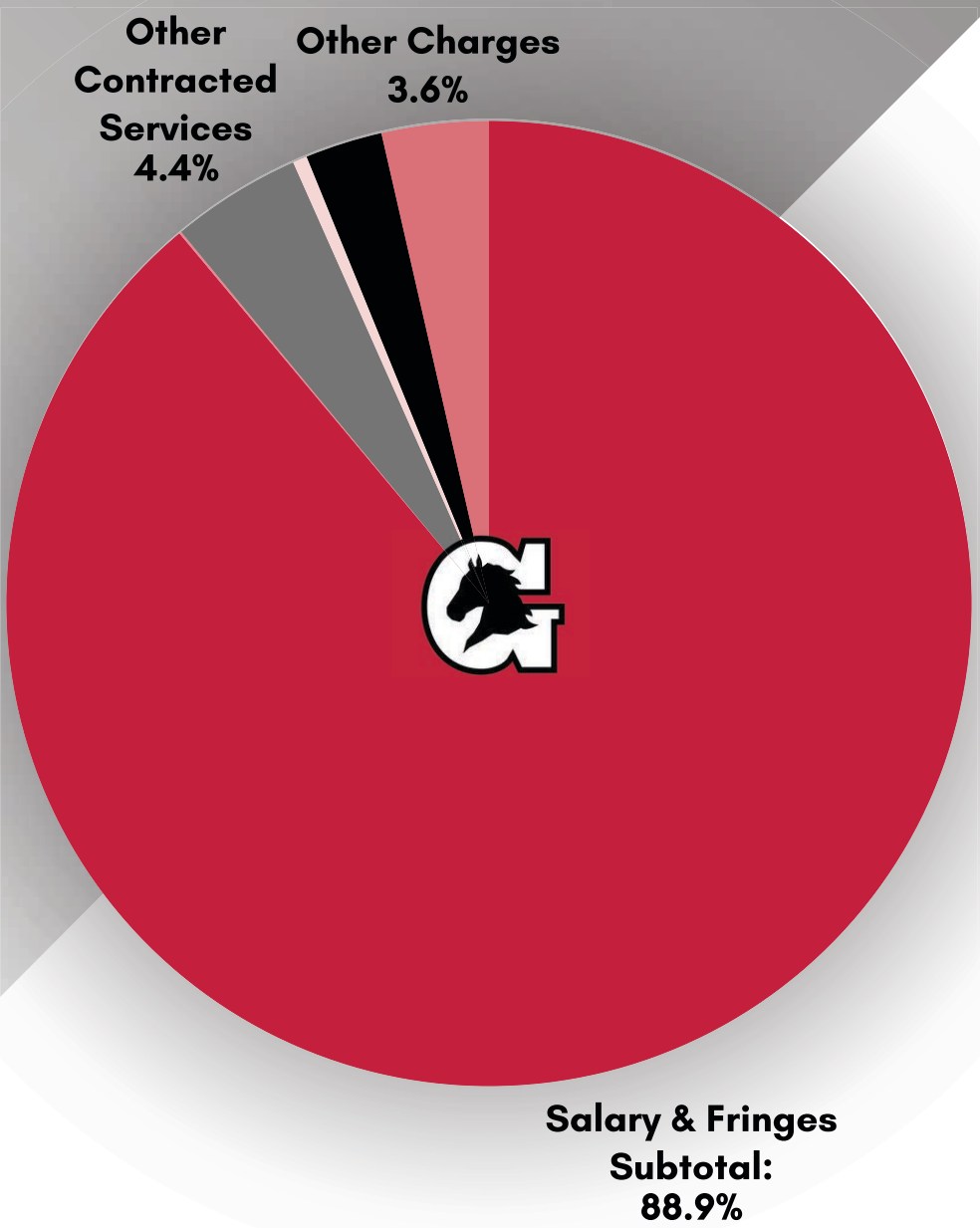
OVERVIEW:

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



$1,033,098

ATTENDANCE & PLANNING (72110)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Director/Supervisor	2.0	257,600	252,587	245,287
130	Social Worker	2.0	167,244	164,002	159,282
162	Clerical Personnel	2.0	126,414	121,370	116,600
189	Other Salaries	1.5	164,767	159,398	152,736
201	Social Security		44,394	43,236	37,288
204/217	State Retirement		61,257	53,313	44,794
206	Life Insurance		1,875	1,875	930
207	Medical Insurance		84,615	52,500	31,284
212	Medicare		10,382	10,112	9,434
	Salary & Fringes Subtotal:	**7.5**	**918,548**	**858,393**	**797,635**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
355	Travel - mileage	850	850	748
399	Other Contracted Services	45,000	45,000	40,000
499	Other Supplies & Materials	5,000	5,000	1,843
524	In-Service/Staff Development	26,700	26,700	19,451
599	Other Charges	37,000	37,000	19,686
	Services Subtotal:	**114,550**	**114,550**	**81,728**
	ATTENDANCE & PLANNING TOTAL:	**1,033,098**	**972,943**	**879,363**

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

HEALTH SERVICES



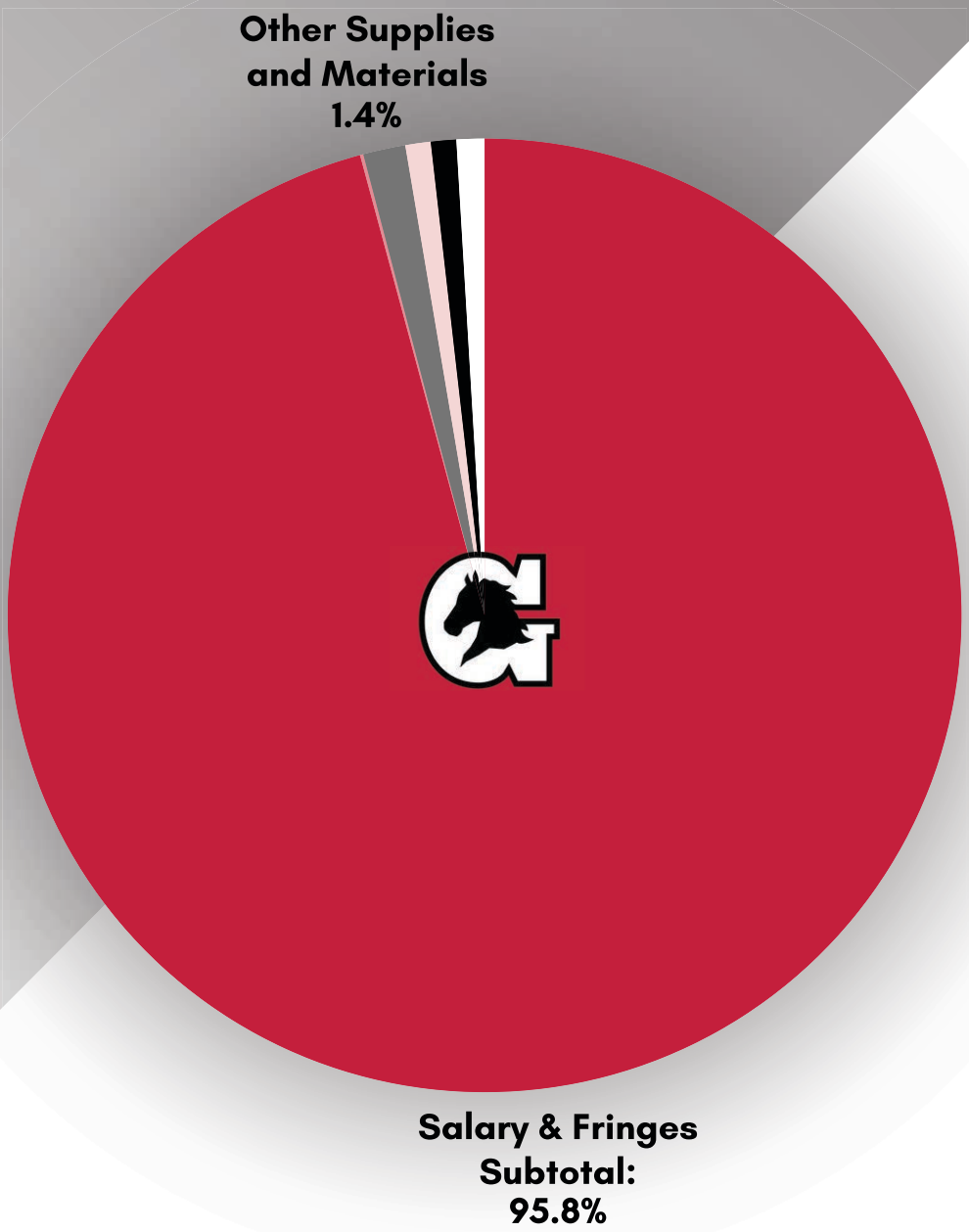
OVERVIEW:

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



$873,392

HEALTH SERVICES (72120)

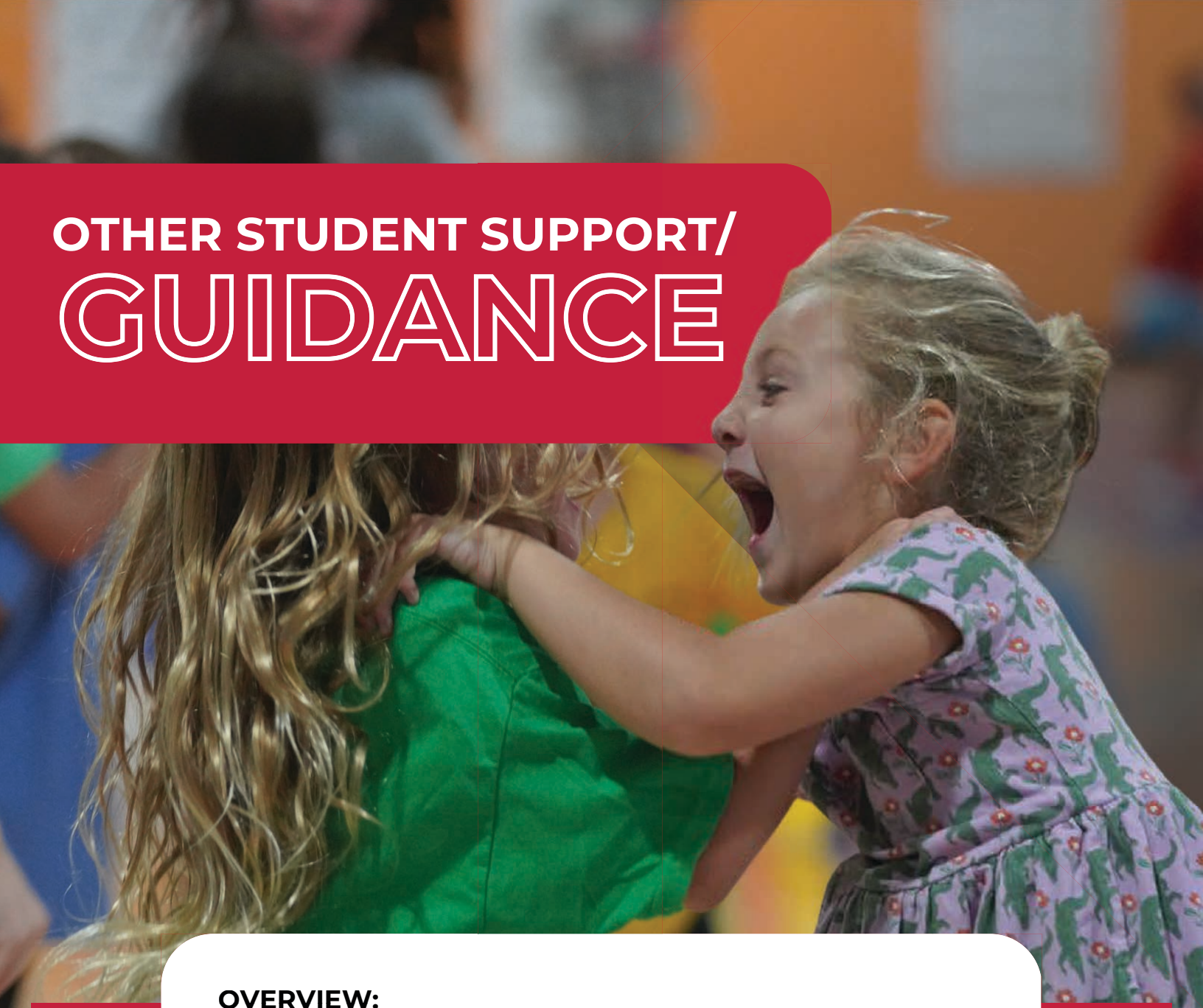
Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Director/Supervisor	1.5	165,586	160,858	154,539
131	School Nurses	8.0	449,760	439,107	420,203
189	Other Salaries & Wages		-	-	-
201	Social Security		38,151	37,198	28,553
204/217	State Retirement		53,380	47,528	42,162
206	Life Insurance		1,663	1,663	753
207	Medical Insurance		119,179	75,650	70,960
212	Medicare		8,923	8,699	7,733
	Salary & Fringes Subtotal:	**9.5**	**836,642**	**770,703**	**724,903**

Includes salaries and benefits for school nurses.

HEALTH SERVICES (72120)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
399	Other Contracted Services	1,000	1,000	975
499	Other Supplies and Materials	12,500	12,500	1,633
524	In Service/Staff Development	7,500	7,500	7,039
599	Other Charges	7,500	7,500	6,871
735	Health Equipment	8,250	8,250	8,230
	Services Subtotal:	**36,750**	**36,750**	**24,748**
	HEALTH SERVICES TOTAL:	**873,392**	**807,453**	**749,651**

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



OTHER STUDENT SUPPORT/ GUIDANCE

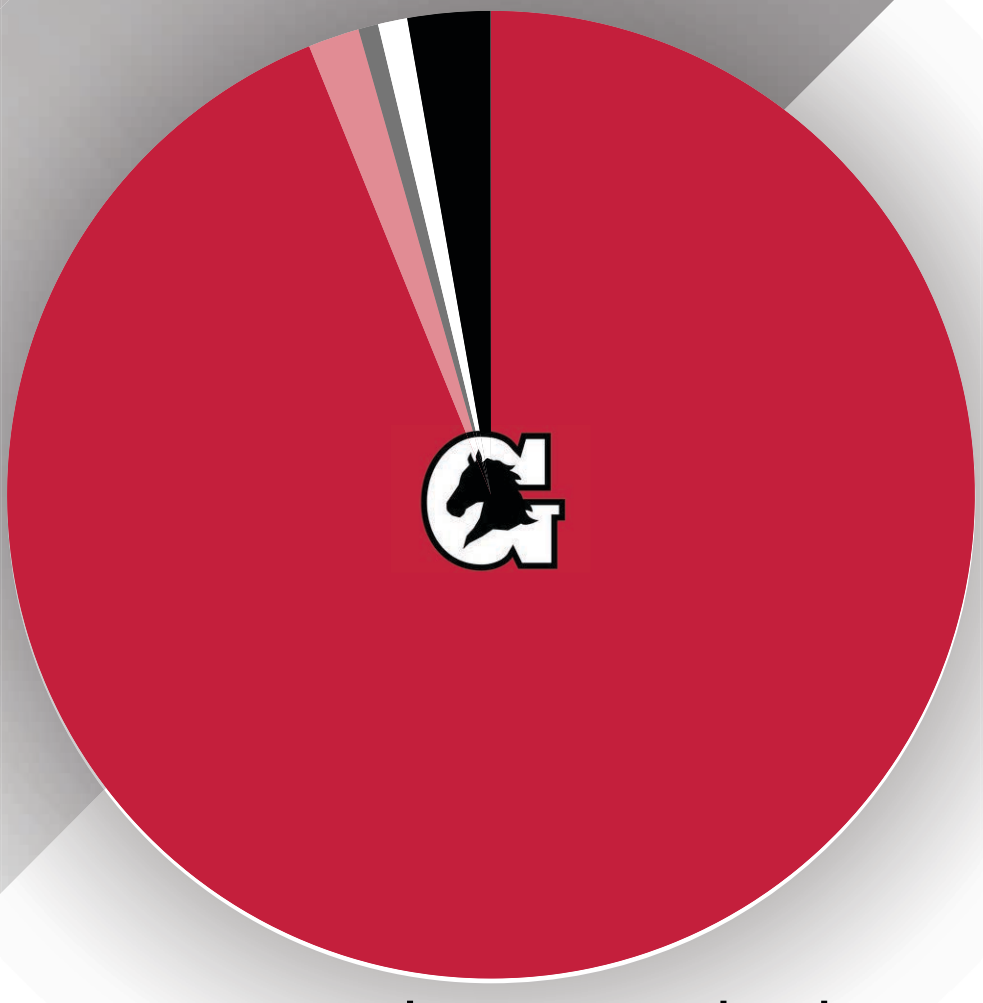
OVERVIEW:

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



$2,038,009

OTHER STUDENT SUPPORT/GUIDANCE (72130)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
117	Career Ladder Program		3,000	3,000	3,000
123	Guidance Personnel	19.0	1,460,096	1,442,779	1,273,352
188	Instructional Responsibility		6,500	6,500	-
201	Social Security		91,115	90,041	74,541
204/217	State Retirement		113,306	83,796	95,513
206	Life Insurance		3,325	3,325	1,896
207	Medical Insurance		214,358	112,100	98,989
212	Medicare		21,309	21,058	17,433
	Salary & Fringes Subtotal:	**19.0**	**1,913,009**	**1,762,599**	**1,564,724**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
399	Other Contracted Services	35,000	35,000	6,954
499	Other Supplies and Materials	13,500	13,500	-
524	In-Service/Staff Development	20,000	20,000	10,660
599	Other Charges	56,000	70,000	10,121
355	Travel	500	500	-
	Services Subtotal:	**125,000**	**139,000**	**27,735**
	OTHER STUDENT SUPPORT TOTAL:	**2,038,009**	**1,901,599**	**1,592,459**

Includes cost of materials used and staff development costs.





SCHOOL SAFETY

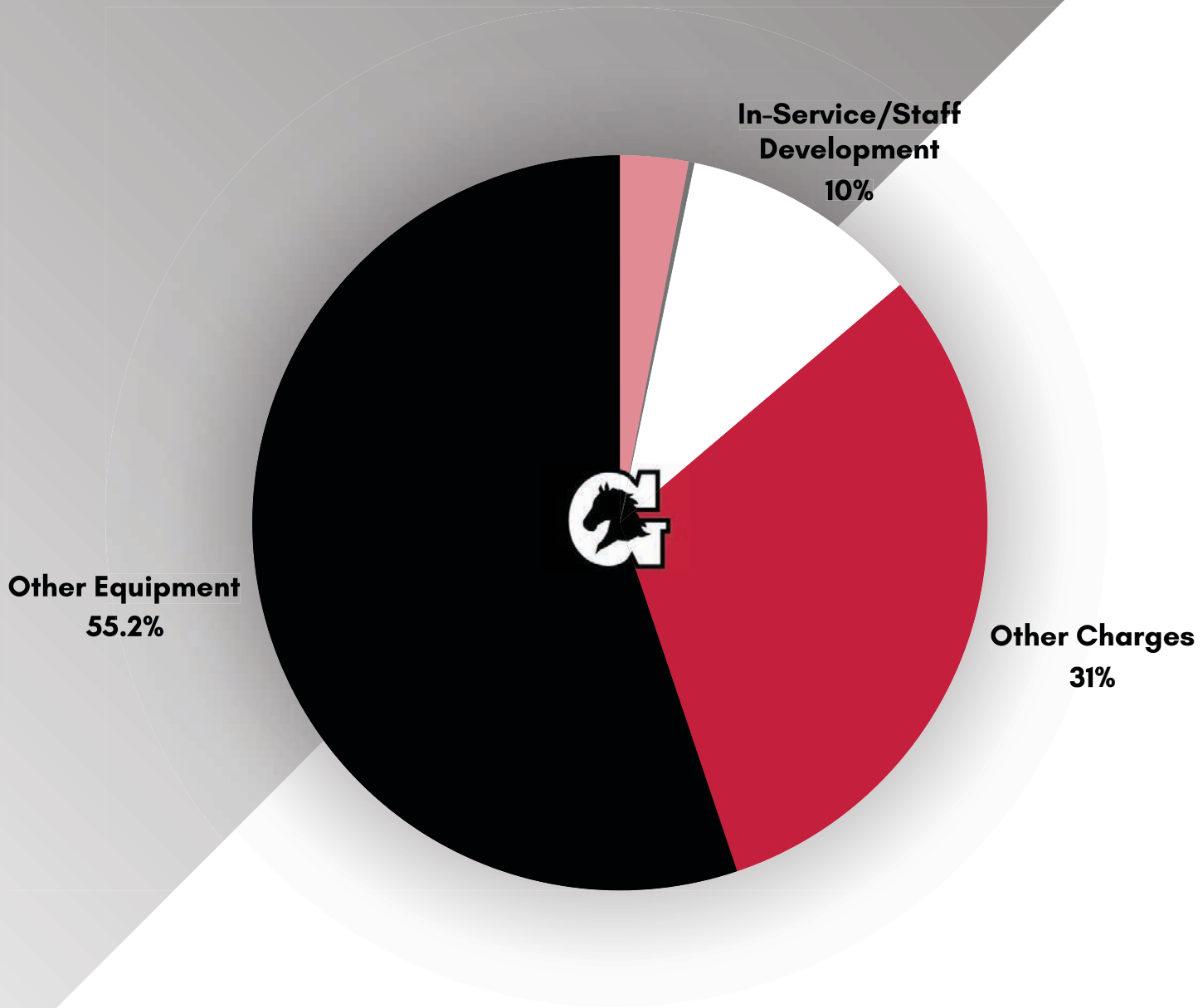
OVERVIEW:

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
336	Repairs and Maintenance	3,000	3,000	2,250
435	Office Supplies	250	250	206
499	Other Supplies	500	500	54
524	In-Service/Staff Development	10,000	10,000	2,649
599	Other Charges	30,950	30,950	29,314
790	Other Equipment	55,000	55,000	45,121
	SCHOOL SAFETY TOTAL:	**99,700**	**99,700**	**79,594**

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

HUMAN RESOURCES



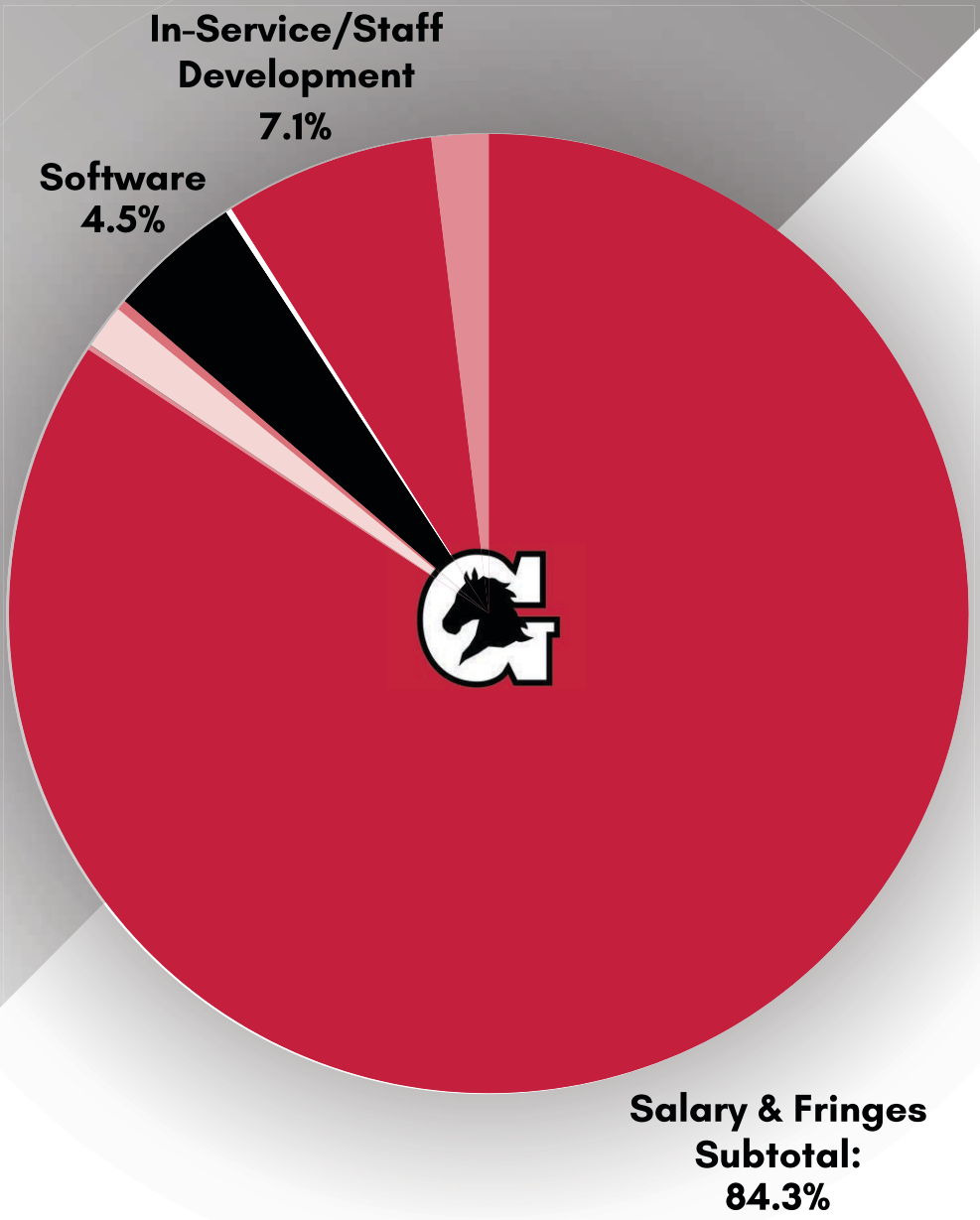
OVERVIEW:

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



$575,281

HUMAN RESOURCES (72520)

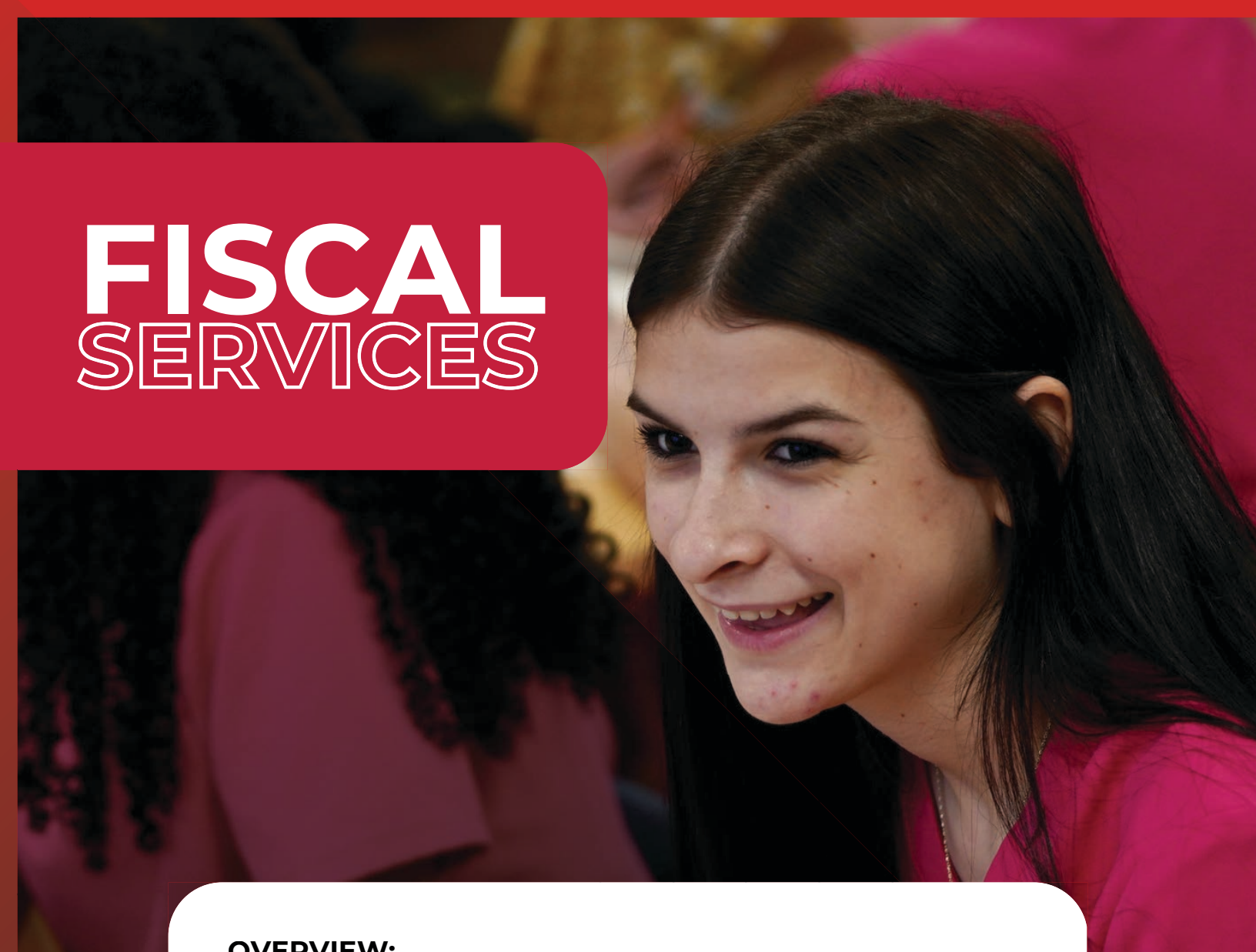
Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Directors/Supervisors	2.0	257,600	252,587	210,928
161	Human Resources Specialist	1.0	40,272	119,663	114,728
162	Benefits Specialist	1.0	82,558	80,958	78,629
201	Social Security		23,587	28,099	21,630
204/217	State Retirement		30,953	32,048	27,652
206	Life Insurance		875	1,125	512
207	Medical Insurance		39,487	31,500	22,076
212	Medicare		5,516	6,572	5,632
299	Other Fringe Benefits		4,000	5,000	-
	Salary & Fringes Subtotal:	**4.0**	**484,848**	**557,552**	**481,787**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
320	Dues & Memberships	899	899	814
355	Travel - Local Mileage	100	100	41
399	Other Contracted Services	8,611	7,547	7,328
435	Office Supplies	2,000	2,000	1,516
471	Software	25,768	24,832	20,928
499	Other Supplies & Materials	1,200	1,200	284
524	In-Service/Staff Development	40,815	40,815	61,658
599	Other Charges	11,040	11,040	6,988
	Services Subtotal:	**90,433**	**88,433**	**99,557**
	HUMAN RESOURCES TOTAL:	**575,281**	**645,985**	**581,344**

Includes costs associated with Human Resource department.



FISCAL SERVICES

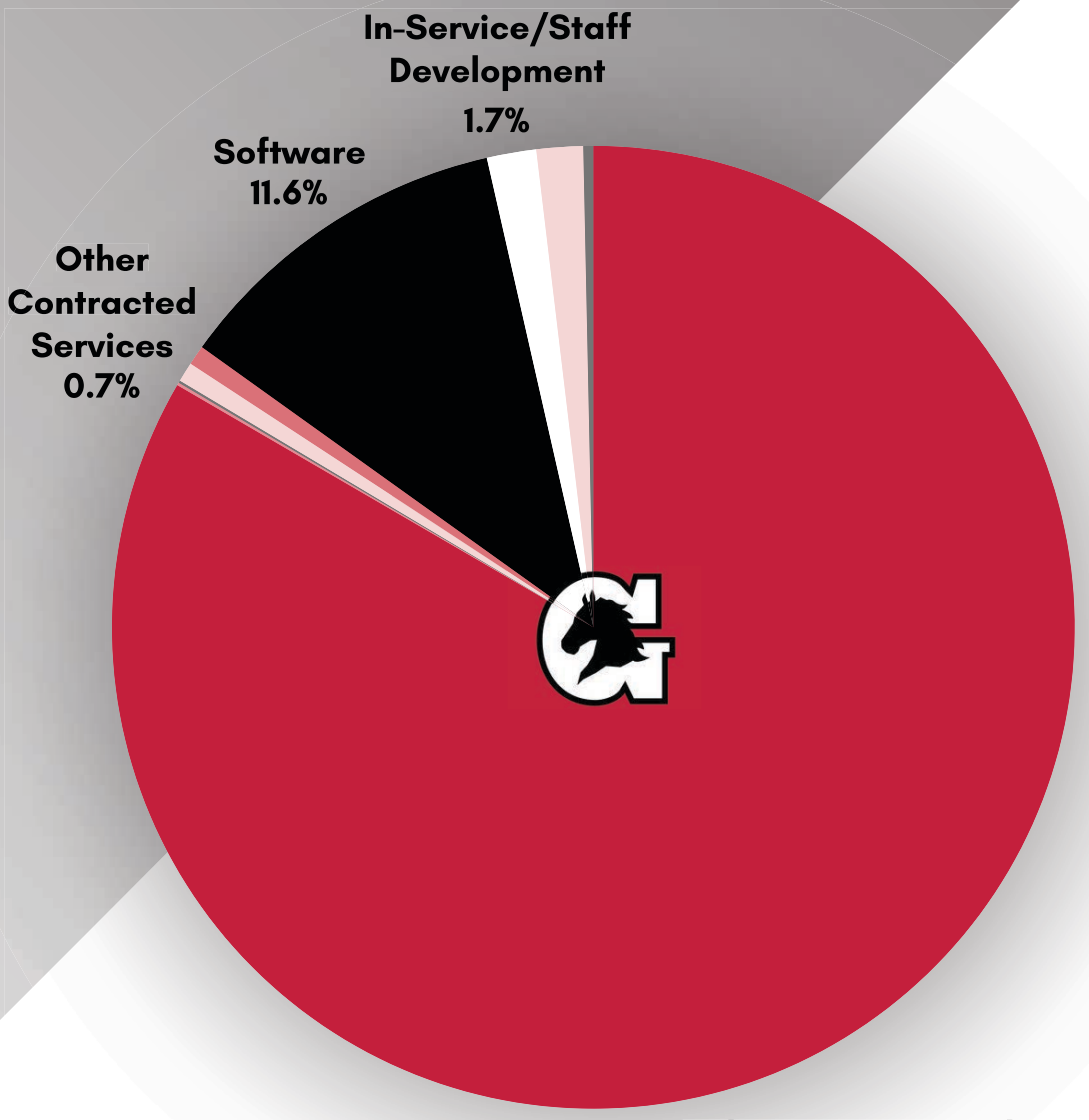
OVERVIEW:

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:

Stuart Reckord, Chief Financial Officer

FISCAL SERVICES



$752,859

FISCAL SERVICES (72510)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Directors/Supervisors	2.0	249,356	250,423	224,886
119	Accounting Specialists	1.5	122,254	119,131	129,588
122	Purchasing Personnel	1.0	29,534	29,534	10,951
161	Assistant	1.0	82,558	79,391	75,614
201	Social Security		29,989	29,666	25,993
204/217	State Retirement		43,678	41,676	39,263
206	Life Insurance		1,375	1,375	655
207	Medical Insurance		62,051	49,280	28,189
212	Medicare		7,014	6,938	6,079
	Salary & Fringes Subtotal:	**5.5**	**627,809**	**607,414**	**541,218**

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

FISCAL SERVICES (72510)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
320	Dues & Memberships	700	700	315
355	Travel - Local Mileage	600	600	456
399	Other Contracted Services	5,000	10,000	-
435	Office Supplies	5,000	5,000	5,000
471	Software	87,000	88,000	74,638
524	In-Service/Staff Development	12,500	6,000	9,452
599	Other Charges	11,750	17,250	3,463
790	Other Equipment	2,500	1,500	1,500
	Services Subtotal:	**125,050**	**129,050**	**94,824**
	FISCAL SERVICES TOTAL:	**752,859**	**736,464**	**636,042**

Includes costs for the new business software implemented.



DEPARTMENT OF TECHNOLOGY

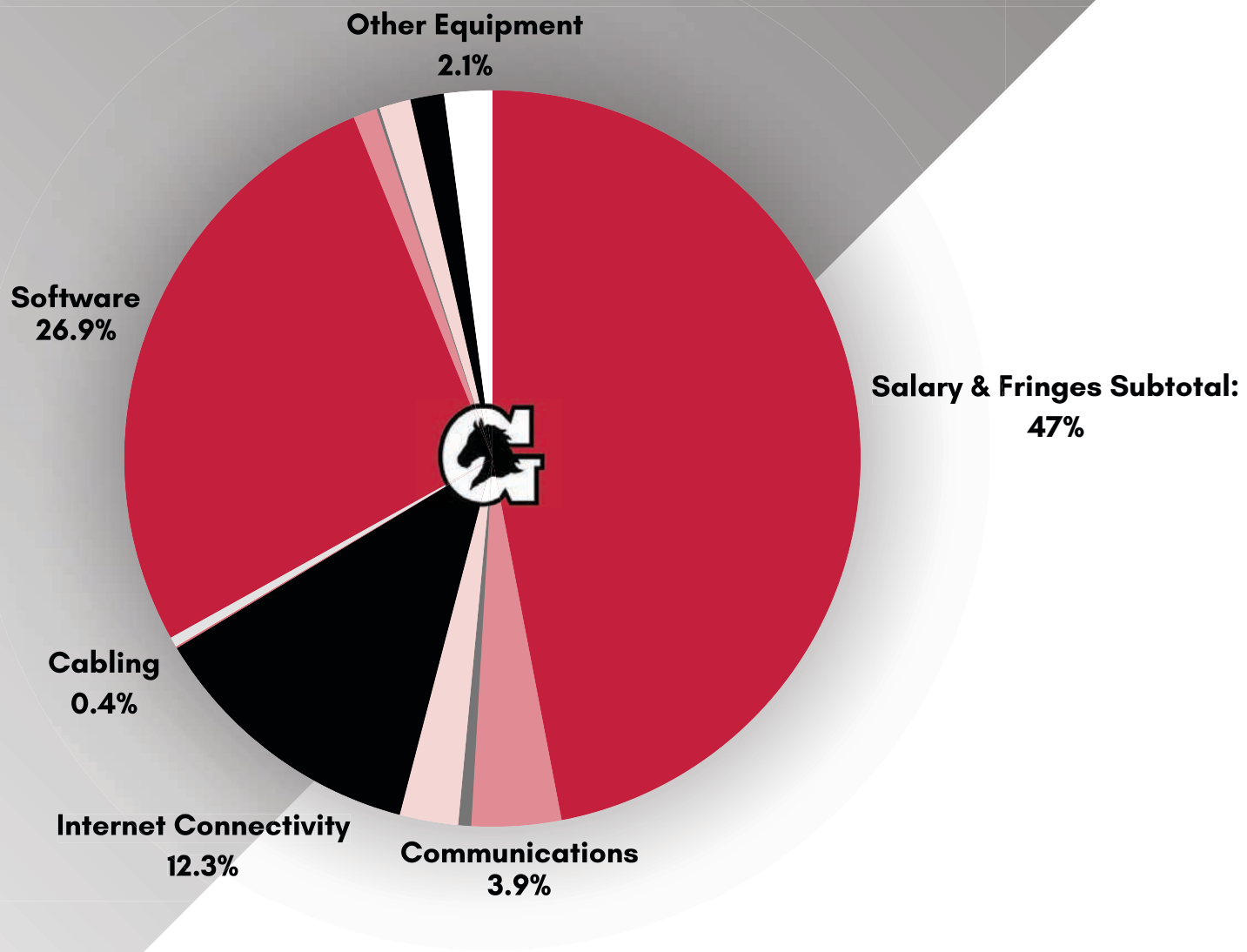
OVERVIEW:

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:

Zac Percoski, Assistant Superintendent, Operations

DEPARTMENT OF TECHNOLOGY



$2,375,352

TECHNOLOGY (72250)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Directors/Supervisors	1.0	113,672	110,388	108,244
120	Computer Programmers	6.0	450,781	503,726	473,599
162	Clerical Personnel	0.0	-	-	-
189	Other Salaries & Wages	3.0	293,253	284,148	276,637
201	Social Security		53,178	55,759	50,368
204/217	State Retirement		77,451	78,332	76,366
206	Life Insurance		2,500	2,750	1,243
207	Medical Insurance		112,820	113,212	63,188
212	Medicare		12,437	13,040	11,780
	Salary & Fringes Subtotal:	**10.0**	**1,116,092**	**1,162,429**	**1,061,425**

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

TECHNOLOGY (72250)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
307	Communications	93,400	93,400	73,534
308	Consultants	13,500	13,500	32,250
336	Maintenance & Repair Equipment	61,000	61,000	53,378
350	Internet Connectivity	293,000	293,000	193,424
355	Travel - Local Mileage	2,000	2,000	1,358
435	Office Supplies	500	500	185
470	Cabling	10,000	10,000	15,705
471	Software	639,860	573,460	558,955
499	Other Supplies & Materials	25,000	25,000	15,578
524	In-Service/Staff Development	3,000	3,000	5,803
599	Other Charges	33,000	33,000	49,956
701	Administrative Equipment	35,000	50,000	169,184
790	Other Equipment	50,000	65,000	14,690
	Services Subtotal:	**1,259,260**	**1,222,860**	**1,184,000**
	TECHNOLOGY TOTAL:	**2,375,352**	**2,385,289**	**2,245,425**

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



OPERATION OF PLANT

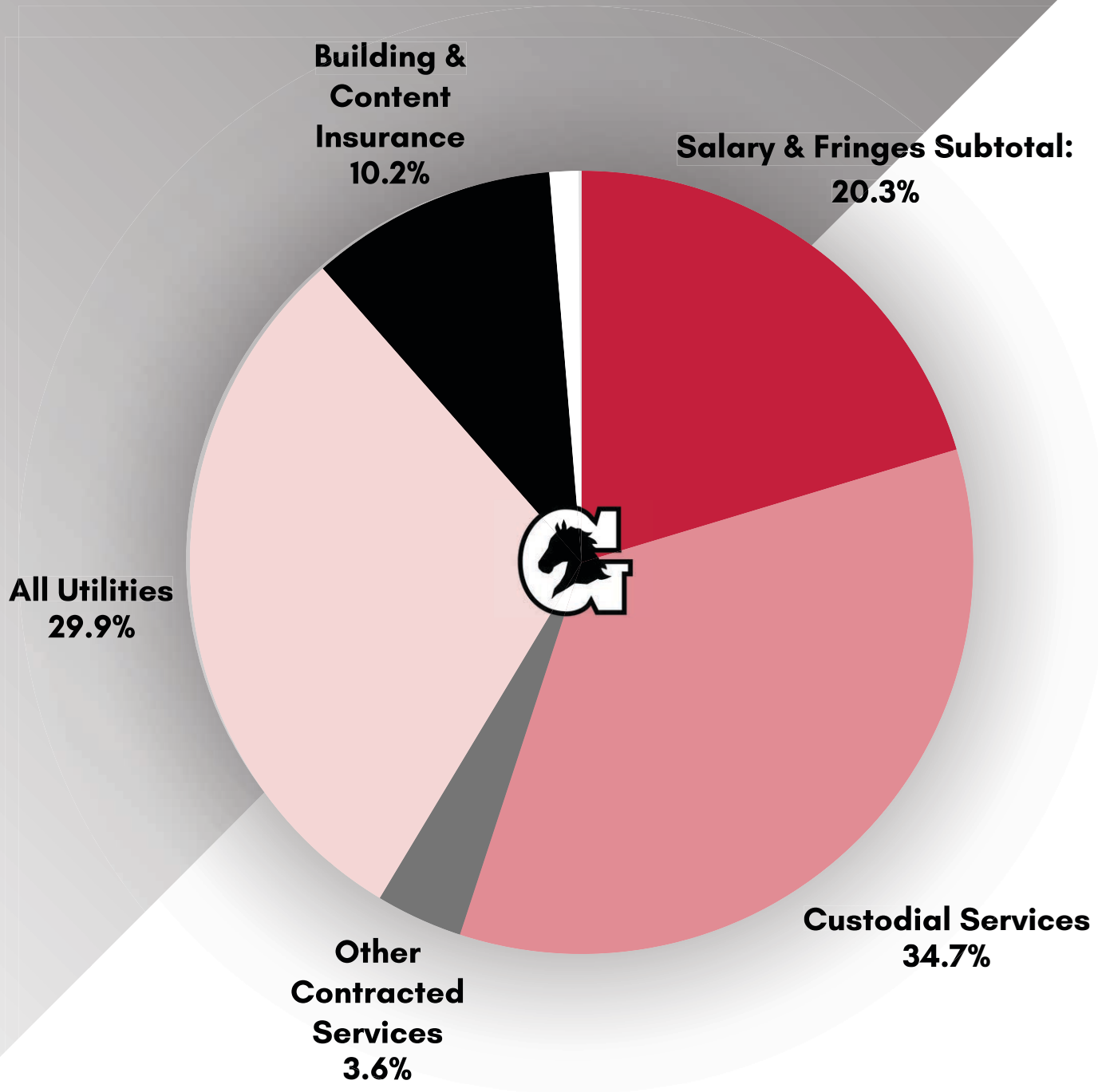
OVERVIEW:

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:

Zac Percoski, Assistant Superintendent, Operations

OPERATION OF PLANT



$4,180,307

OPERATION OF PLANT (72610)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
166	Custodial Wages	6.0	247,498	240,502	222,641
167	Plant Managers	6.0	385,910	393,425	360,163
189	Other Salaries & Wages		-	-	16,193
201	Social Security		39,271	39,304	34,508
204/217	State Retirement		34,848	34,267	53,478
206	Life Insurance		1,800	1,800	856
207	Medical Insurance		135,384	111,996	64,311
212	Medicare		5,596	5,705	8,071
	Salary & Fringes Subtotal:	**12.0**	**850,307**	**826,999**	**760,221**

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

OPERATION OF PLANT (72610)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
328	Custodial Services	1,368,174	1,450,000	1,448,439
399	Other Contracted Services	150,000	150,000	127,283
415	All Utilities	1,250,000	1,250,000	1,242,050
502	Building & Content Insurance	425,000	425,000	368,824
599	Other Charges	50,000	50,000	57,605
720	Plant Operation Equipment	5,000	5,000	-
	Services Subtotal:	**3,248,174**	**3,330,000**	**3,244,201**
	OPERATION OF PLANT TOTAL:	**4,098,481**	**4,156,999**	**4,004,422**

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:

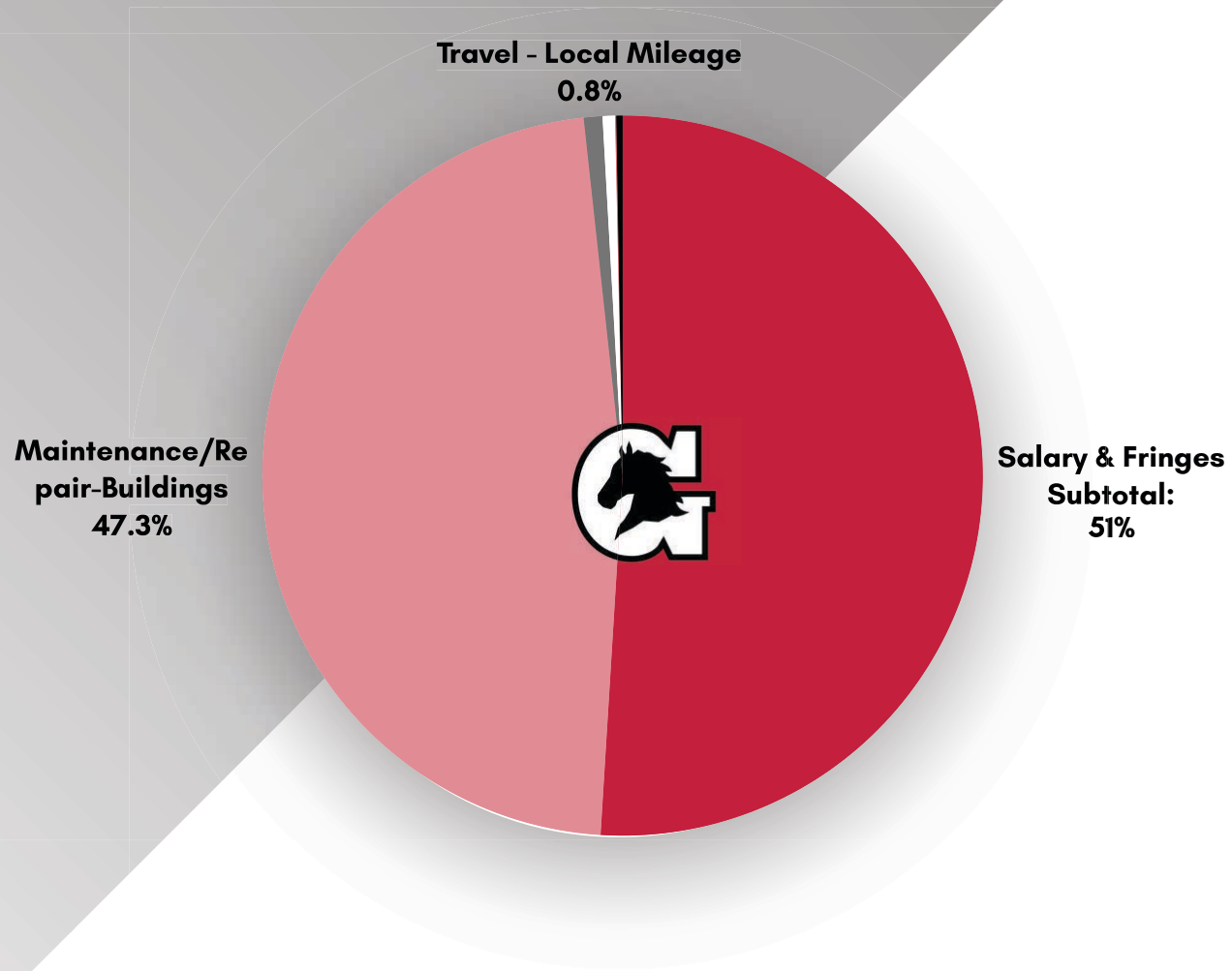
Included in this budget are Operations department salaries and fringes, all maintenance of buildings including plumbing, electrical, roofing, HVAC, carpentry, locksmith, grease trap cleanings, security alarm system maintenance/inspections, fire alarm system maintenance/inspections, fire extinguisher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

Zac Percoski, Assistant Superintendent, Operations

MAINTENANCE OF PLANT



$1,796,994

MAINTENANCE OF PLANT (72620)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
105	Director	1.0	152,632	149,559	246,927
161	Secretaries	1.0	74,402	71,552	68,053
167	Maintenance Personnel	5.0	490,556	403,759	258,372
201	Social Security		44,491	38,742	33,540
204/217	State Retirement		62,784	50,030	44,914
206	Life Insurance		1,750	1,500	854
207	Medical Insurance		78,974	59,109	46,630
212	Medicare		10,405	9,061	7,844
	Salary & Fringes Subtotal:	**7.0**	**915,994**	**783,312**	**707,134**

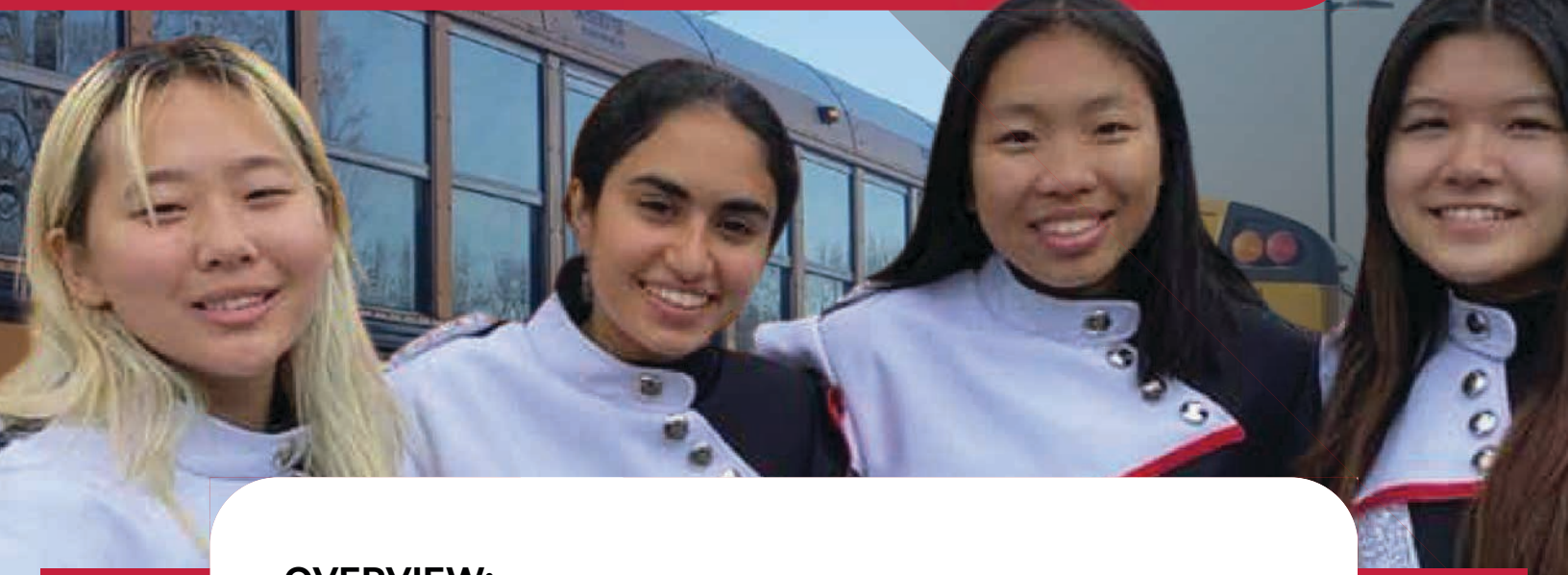
Includes salaries and benefits for personnel in the School Plant Maintenance Department (building repairs, heating and air conditioning, plumbing, electrical, glass, roof, door locks and hardware, ground maintenance, etc.)

MAINTENANCE OF PLANT (72620)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
320	Dues and Memberships		-	-	-
335	Maintenance/Repair-Buildings		850,000	1,000,000	982,070
355	Travel - Local Mileage		15,000	25,000	18,981
399	Other Contracted Services		10,000	10,000	7,629
435	Office Supplies		1,000	1,000	546
524	In-Service/Staff Development		5,000	10,000	859
	Services Subtotal:		**881,000**	**1,046,000**	**1,010,085**
	MAINTENANCE OF PLANT TOTAL:		**1,796,994**	**1,829,312**	**1,717,219**

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



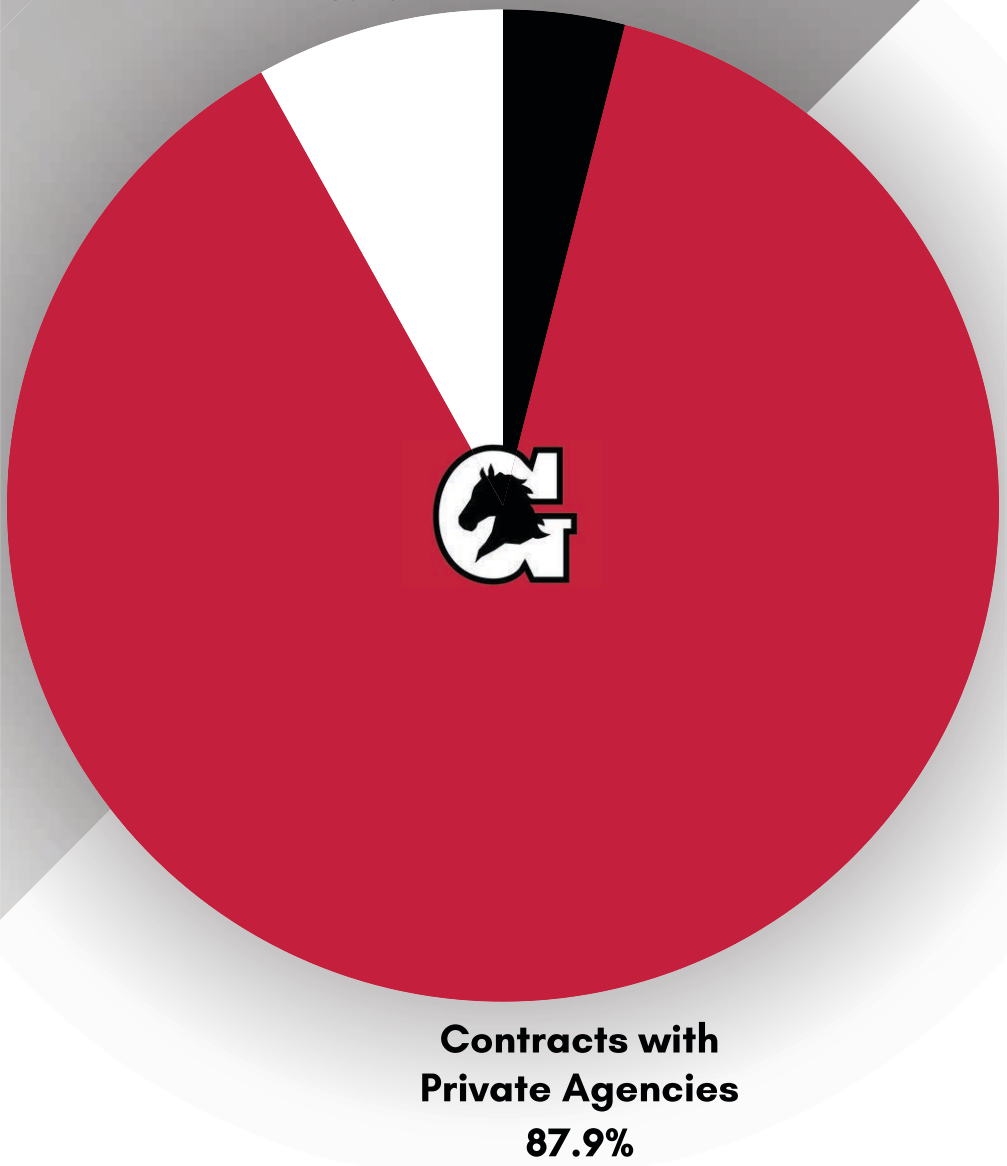
OVERVIEW:

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:

Zac Percoski, Assistant Superintendent, Operations

TRANSPORTATION



$2,160,158

TRANSPORTATION (72710)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
311	Contracts with Other Schools	85,518	82,891	80,302
312	Contracts with Private Agencies	1,900,000	1,900,000	1,627,752
412	Diesel Fuel	175,000	200,000	138,758
	Services Subtotal:	**2,160,518**	**2,182,891**	**1,846,812**
	TRANSPORTATION TOTAL:	**2,160,518**	**2,182,891**	**1,846,812**

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



REGULAR CAPITAL OUTLAY

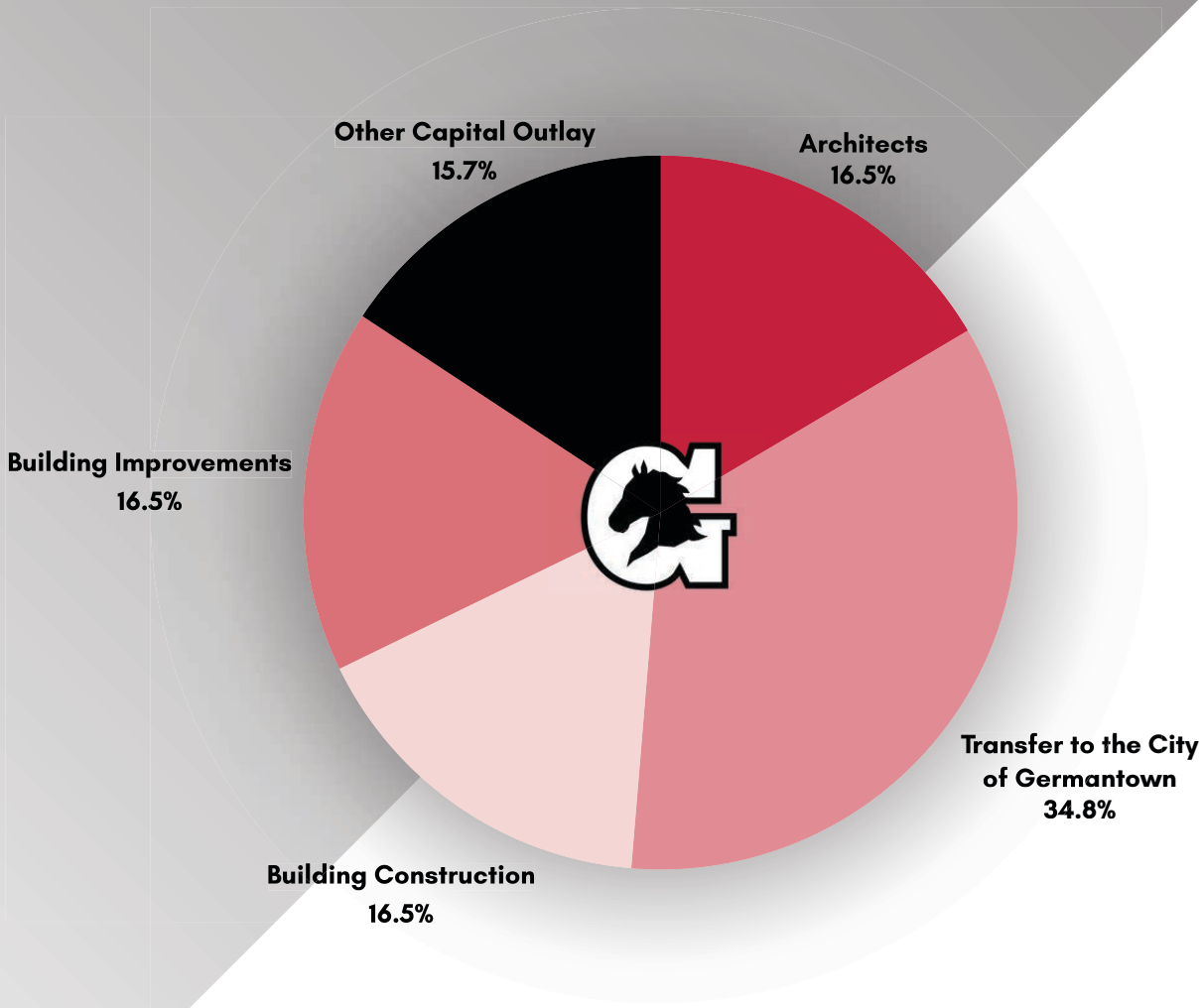
OVERVIEW:

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:

Zac Percoski, Assistant Superintendent, Operations

REGULAR CAPITAL OUTLAY



$1,516,578

REGULAR CAPITAL OUTLAY (76100)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
304	Architects	250,000	266,943	168,776
590	Transfer to the City of Germantown	528,158	528,158	527,130
599	Other Charges - Athletics	-	-	50,000
706	Building Construction	250,000	315,000	217,702
707	Building Improvements	250,000	462,831	1,719,469
799	Other Capital Outlay	238,420	410,831	556,250
	REGULAR CAPITAL OUTLAY TOTAL:	**1,516,578**	**1,983,763**	**3,239,327**

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



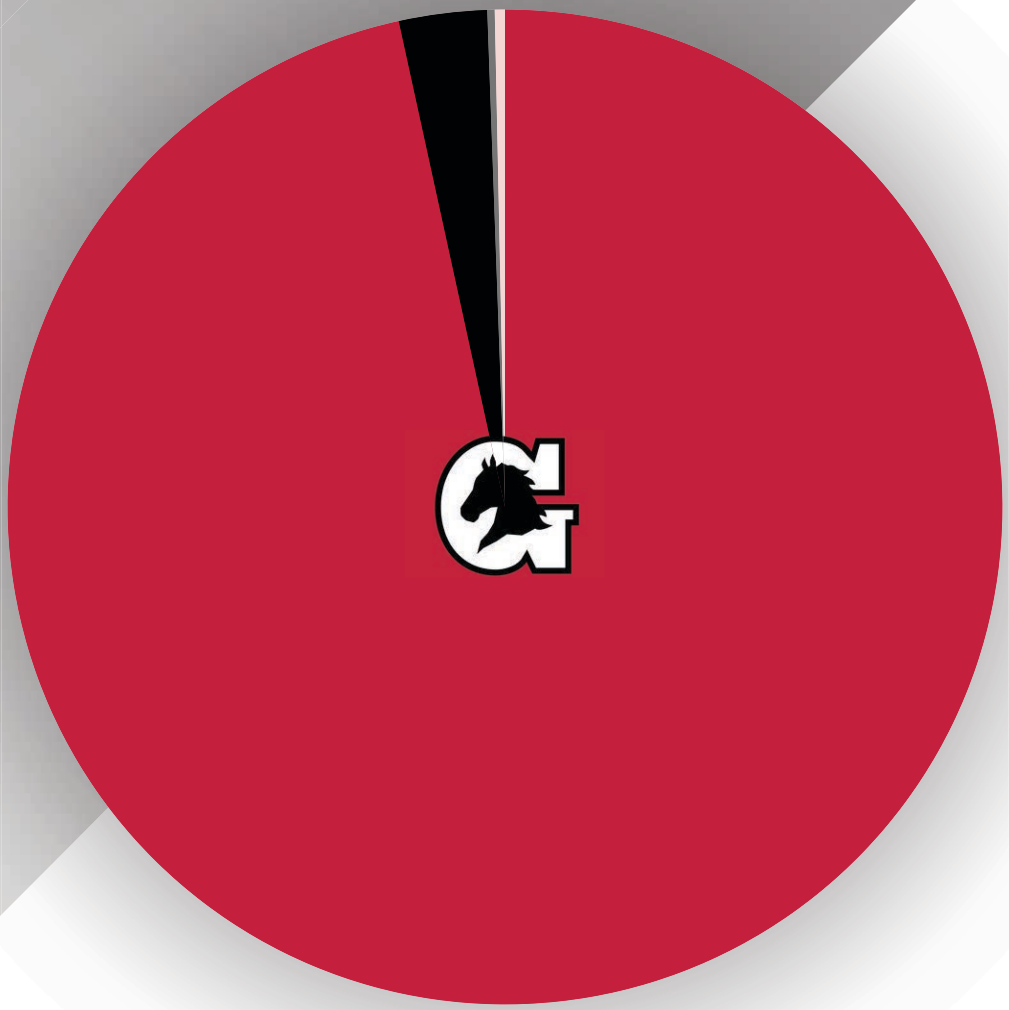
OVERVIEW:

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



$5,005,351

OFFICE OF PRINCIPAL (72410)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
104	Principals & Vice Principals	7.0	934,128	1,026,798	990,086
117	Career Ladder		11,000	11,000	2,000
139	Assistant Principals	17.0	1,792,147	1,781,453	1,560,219
161	School Secretaries	7.5	337,706	398,482	369,216
162	Clerical Personnel	15.0	588,375	601,591	550,266
189	Other Salaries- Lunch Room Monitors	1.0	29,432	38,446	27,453
201	Social Security		228,953	239,182	203,550
204/217	State Retirement		297,327	253,126	247,972
206	Life Insurance		11,625	12,375	5,092
207	Medical Insurance		549,613	317,050	275,654
212	Medicare		53,545	55,938	47,598
	Salary & Fringes Subtotal:	**46.5**	**4,833,851**	**4,735,441**	**4,279,106**

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

OFFICE OF PRINCIPAL (72410)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
399	Other Contracted Services	-	-	-
499	Other Supplies & Materials	143,000	147,000	147,001
524	In-Service/Staff Development	12,000	12,000	9,352
599	Other Charges	16,500	16,500	15,850
	Services Subtotal:	**171,500**	**175,500**	**172,203**
	OFFICE OF PRINCIPAL TOTAL:	**5,005,351**	**4,910,941**	**4,451,309**

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



SUPERINTENDENT

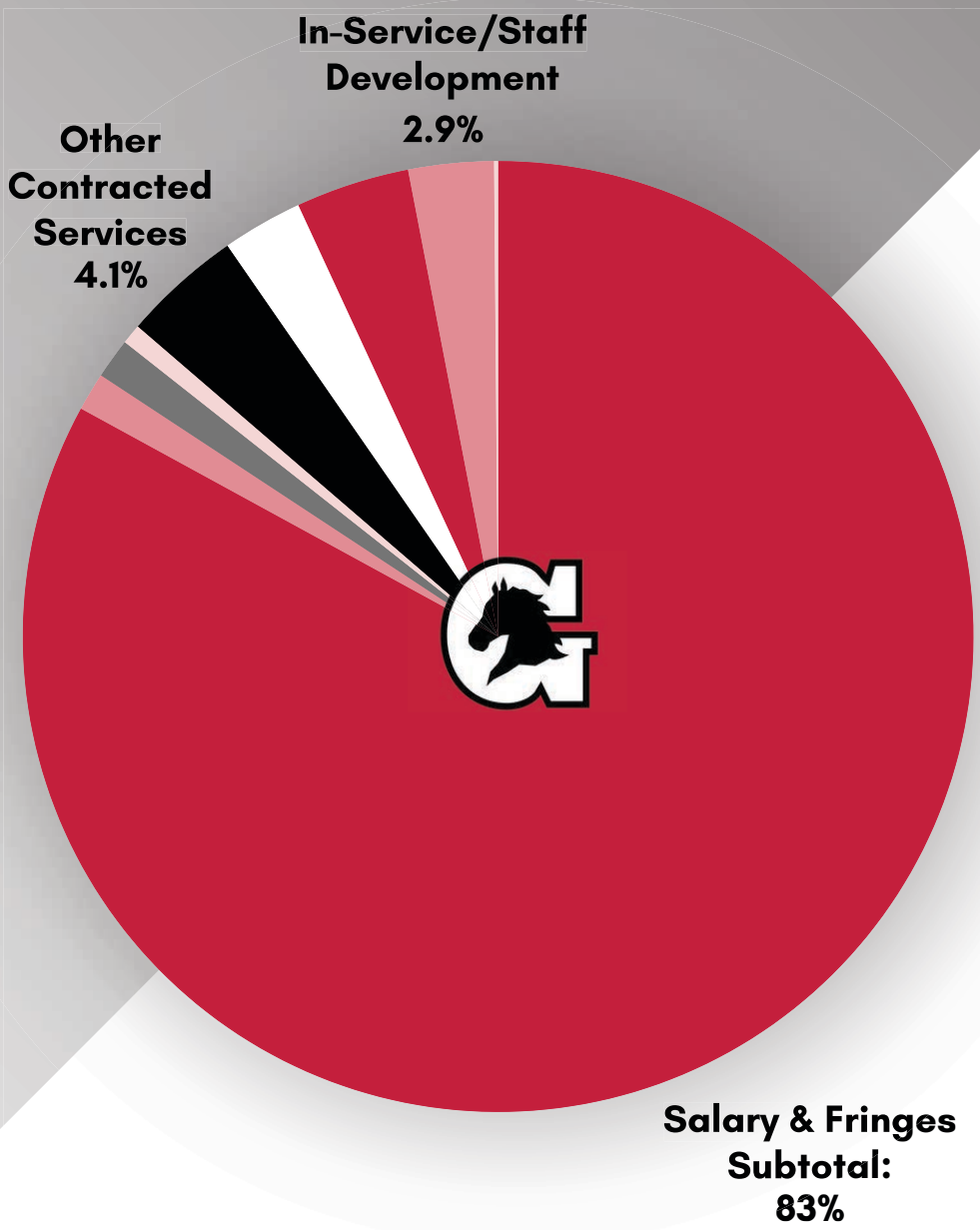
OVERVIEW:

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

MANAGED BY:

Jason Manuel, Superintendent

SUPERINTENDENT



$730,816

OFFICE OF SUPERINTENDENT (72320)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
101	County Official/Administrative Officer	1.0	213,014	208,876	201,850
103	Deputy	0.2	15,364	15,062	14,716
117	Career Ladder		1,000	1,000	1,000
161	Secretaries	2.0	128,175	124,162	119,140
189	Other Salaries & Wages	1.2	125,672	127,462	108,244
201	Social Security		29,960	29,547	24,685
204/217	State Retirement		37,764	30,279	31,931
206	Life Insurance		1,760	1,760	696
207	Medical Insurance		33,500	33,500	33,071
212	Medicare		7,007	6,910	6,252
299	Other Fringe Benefits		13,050	13,050	13,050
	Salary & Fringes Subtotal:	**4.4**	**606,266**	**591,608**	**554,635**

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

OFFICE OF SUPERINTENDENT (72320)

Acct	Description	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
320	Dues & Memberships	9,500	9,500	6,102
348	Postal Charges	10,000	10,000	9,269
355	Travel - Local Mileage	5,000	5,000	4,310
399	Other Contracted Services	29,600	29,600	18,198
435	Office Supplies	20,000	20,000	16,906
499	Other Supplies & Materials	28,250	28,250	28,222
524	In-Service/Staff Development	21,200	21,200	16,077
599	Other Charges	1,000	1,000	889
	Services Subtotal:	**124,550**	**124,550**	**99,973**
	OFFICE OF SUPERINTENDENT TOTAL:	**730,816**	**716,158**	**654,608**

Includes costs associated with the Office of the Superintendent.



SCHOOL BOARD

OVERVIEW:

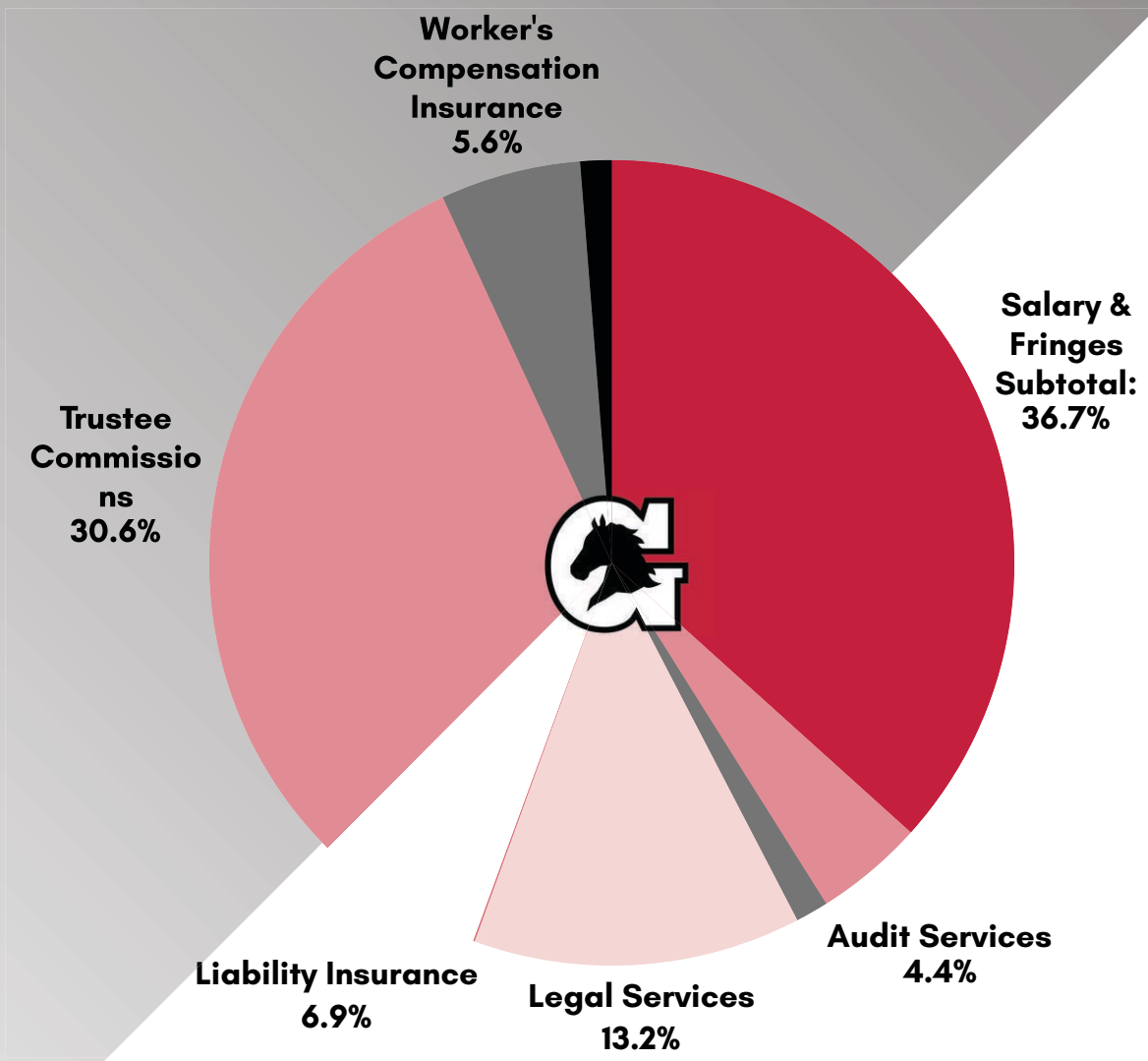
This budget includes salaries for school board members, travel, workers' compensation insurance, liability insurance, legal services, and audit services.

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



$1,610,569

BOARD OF EDUCATION SERVICES (72310)

Acct	Description	FY 2027 PERS	FY 2027 Budget	FY 2026 Budget	FY 2025 Actual
189	Other Salaries & Wages	5.0	21,500	21,500	21,500
201	Social Security		1,333	1,333	3,267
206	Life Insurance - Retirees		47,000	47,000	20,310
207	Health Insurance - Retirees		500,000	500,000	1,934,202
210	Unemployment Compensation		15,000	10,000	1,177
212	Medicare		312	312	764
	Salary & Fringes Subtotal:	**5.0**	**585,145**	**580,145**	**1,981,220**

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 2027 Budget	FY 2026 Budget	FY 2025 Actual
305	Audit Services	70,000	70,000	61,650
320	Dues & Memberships	21,000	21,000	21,000
331	Legal Services	210,000	210,000	137,276
399	Other Contracted Services	-	-	-
499	Other Supplies and Materials	1,000	1,000	712
505	Judgments	-	-	710,906
506	Liability Insurance	125,000	125,000	92,256
508	Premium on Corporate Surety Bonds	300	300	300
510	Trustee Commissions	488,124	474,619	437,154
513	Worker's Compensation Insurance	90,000	90,000	80,738
524	In-Service/Staff Development	20,000	20,000	19,017
	Services Subtotal:	**1,025,424**	**1,011,919**	**1,561,009**
	BOARD OF EDUCATION SERVICES TOTAL:	**1,610,569**	**1,592,064**	**3,542,229**

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.

GERMANTOWN

MUNICIPAL SCHOOL DISTRICT

Inspiring Personal Excellence