

GMSD Work Session
April 12, 2021 1:00 PM
Board Room, GMSD Office

1. GMSD Budget FY 2021-2022
2. Further Business



2022

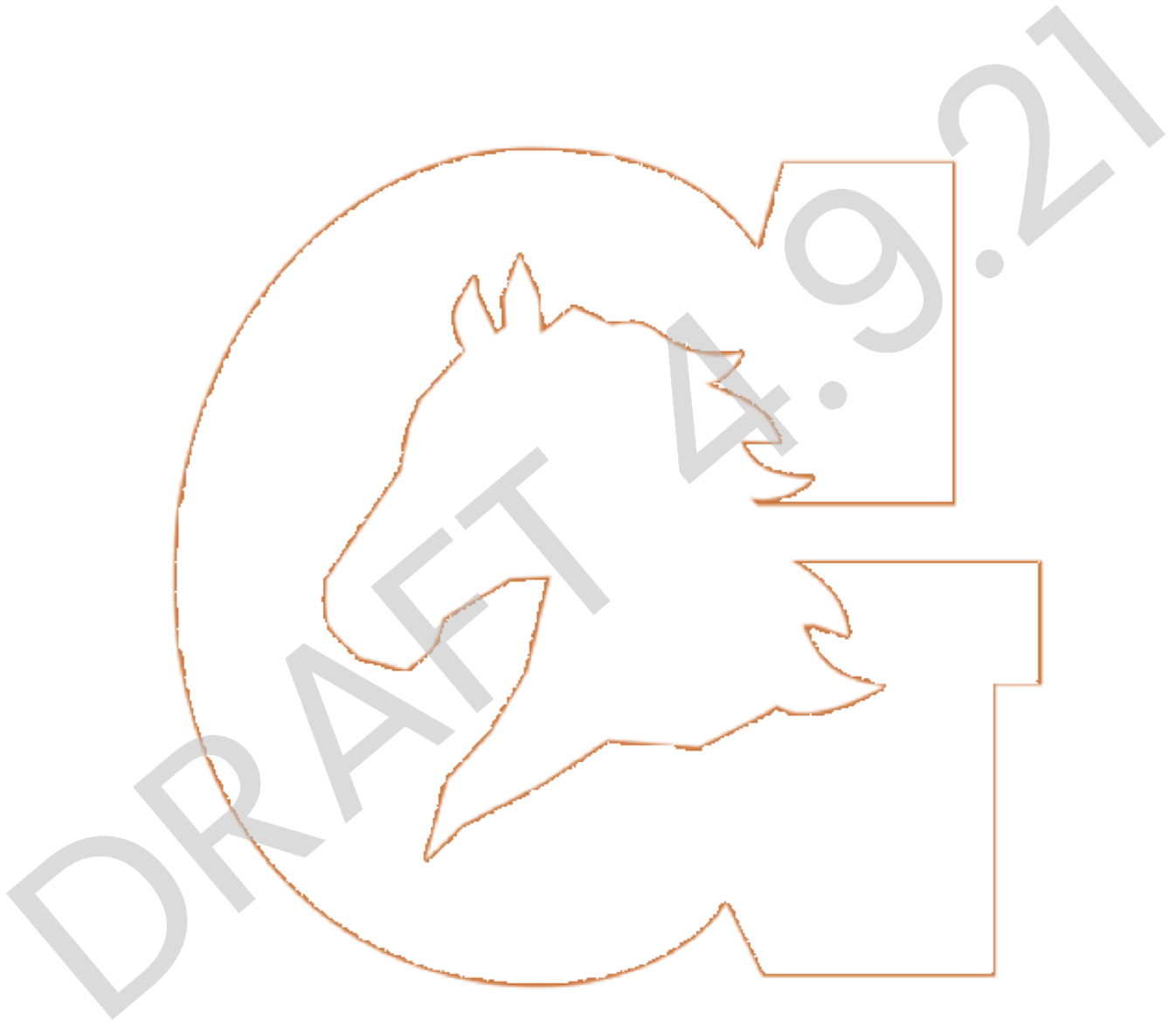
**GMSD
BUDGET
REPORT**

April 12, 2021 Work Session

JOSH CATHEY,
DEPUTY SUPERINTENDENT

JASON MANUEL,
SUPERINTENDENT

AMY EOFF,
SCHOOL BOARD CHAIR





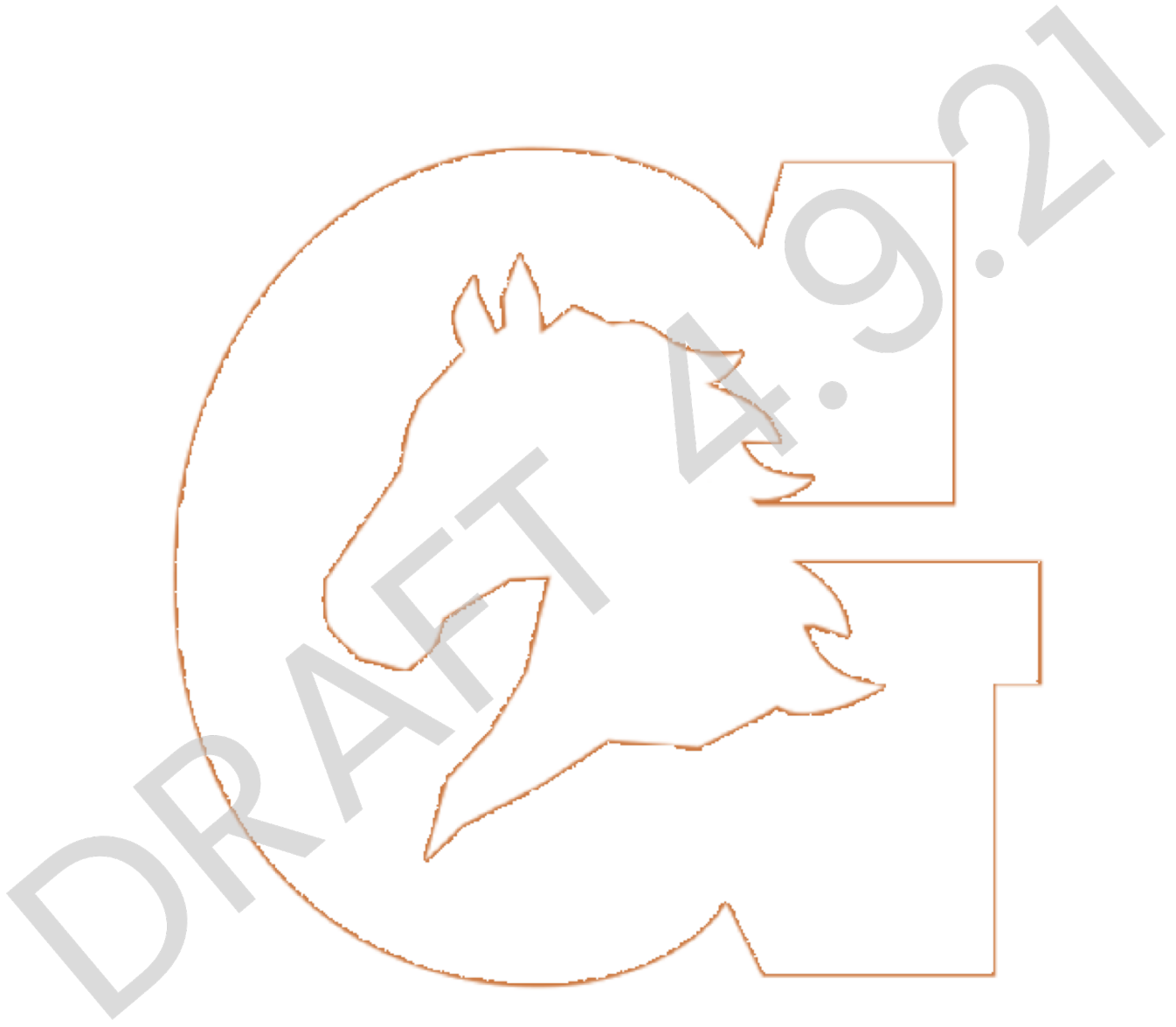
GERMANTOWN MUNICIPAL SCHOOL DISTRICT

BOARD OF EDUCATION

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

ADMINISTRATION

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



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SUPERINTENDENT & BOARD OF ED

Office of the Superintendent, Board of Ed. Services

Inspiring Personal Excellence

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

SCHOOL DISTRICT PROFILE

The Germantown Board of Education and the Germantown Municipal School District (GMSD) were established by the City of Germantown, TN in 2013. The first year of service to students began July 1, 2014. The 2020-21 budget represents expectations for GMSD in its seventh year of operation. This budget presents projected revenues and expenditures for GMSD based on current student enrollment and projected changes for the coming year.

GMSD is comprised of six schools; three K-5 (Dogwood, Farmington and Forest Hill), one K-8 (Riverdale), one 6-8 (Houston Middle), and one 9-12 (Houston High).

GMSD fosters a healthy learning environment for all students and offers a variety of extracurricular activities that promotes academics, arts, athletics, and citizenship in our students.

BUDGET HIGHLIGHTS

FUND

This budget includes the General Purpose Fund, which is the primary operating fund of the school system and accounts for financial resources of the District.

ENROLLMENT

The District's enrollment projections for FY 2022 are estimated using FY 2021 enrollment data and enrollment applications made during open enrollment for the FY 2022 school year. Projected enrollment for FY2022 is 6,076.

REVENUES

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

The City of Germantown provides a \$2.5 million maintenance of effort payment to GMSD.

County funds come from two primary sources, property and sales taxes. The County assesses a property tax rate that is earmarked for education. Educational revenues from the property tax distribution is shared between the municipal school districts and Shelby County Schools based on the weighted full-time equivalent average daily attendance (WFTEADA) formula developed by the Tennessee Department of Education. The WFTEADA percentage varies each year between school districts according to their share of the total enrollment in the County. Half of all local sales tax revenues collections is given to education and is distributed in the same manner as property taxes. For FY 2022, the District's share is estimated at 4.20 percent. The net increase in County funds is projected at \$502,000 for sales tax revenues.



BUDGET HIGHLIGHTS

State funds consist primarily of Basic Education Plan (BEP) funds. The BEP portion of State funds represents a preliminary estimate from the State based upon the FY 2021 average daily membership (ADM). Funding is based on ADM weighted on the 2nd, 3rd, 6th, and 7th attendance periods. Formulas used to determine funding are total weighted student count multiplied by the per pupil allocation, per teacher allocation, staffing formulas and salary allocations, maintenance and operations square foot calculations, plus transportation allowances. At this time, there is not a projected increase in BEP funds for FY 2022.

The sale of technology devices will generate a \$358,000 increase in revenues. Also, \$458,000 in reserves will be used to balance the budget.

RESOURCE MANAGEMENT – INCREASES TO BUDGET

During the budget development process, GMSD will allocate additional resources in alignment with strategic plan goals. Resources will be allocated to departmental functions for engaging, challenging, and innovative academics; for the development of the whole child; to recruit, develop, and retain exemplary staff; to enhance community partnerships; and for other needs.

ENGAGING, CHALLENGING & INNOVATIVE ACADEMICS

- Consumable instructional supplies, such as Wit & Wisdom and Eureka Math - \$514,000
- Assessments, such as CASE and Iowa - \$139,000
- Extended School Year (ESY) for students who demonstrate the most need - \$118,000
- Standards-based software - \$33,000

WHOLE CHILD

- Continued funding of school counselors, psychologists, and social workers

RECRUIT, DEVELOP & RETAIN EXEMPLARY STAFF

- Step increase in compensation for eligible employees - \$411,000
- Increase in TCRS certified retirement contribution rate from 10.27% to 10.30%
- Continued funding of OPEB Actuarial Determined Contribution (ADC) for Retiree Health and Life Insurance
- No increase in the health insurance rates for employees

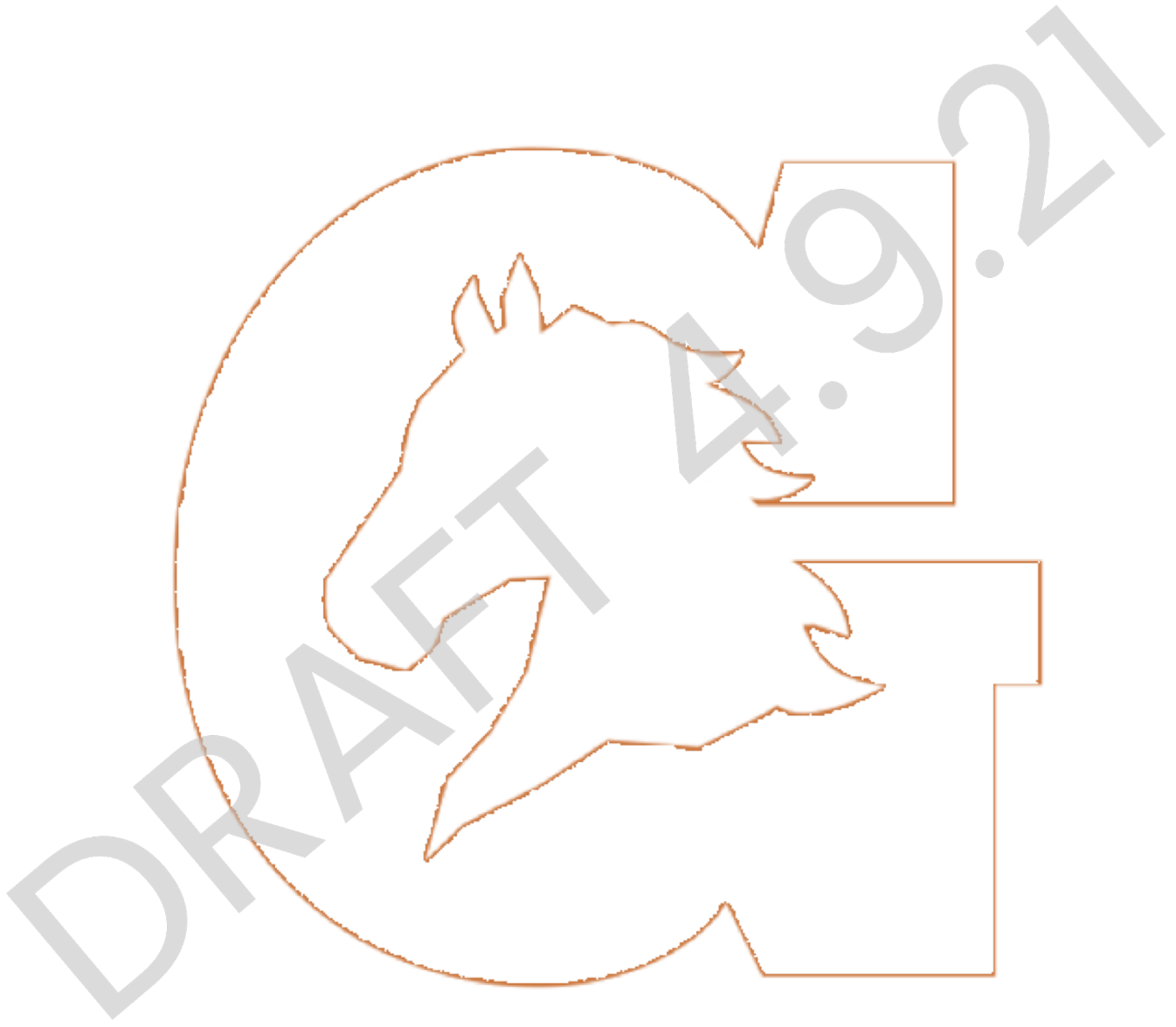
ENHANCE COMMUNITY PARTNERSHIPS

- Continued funding for communications

OTHER

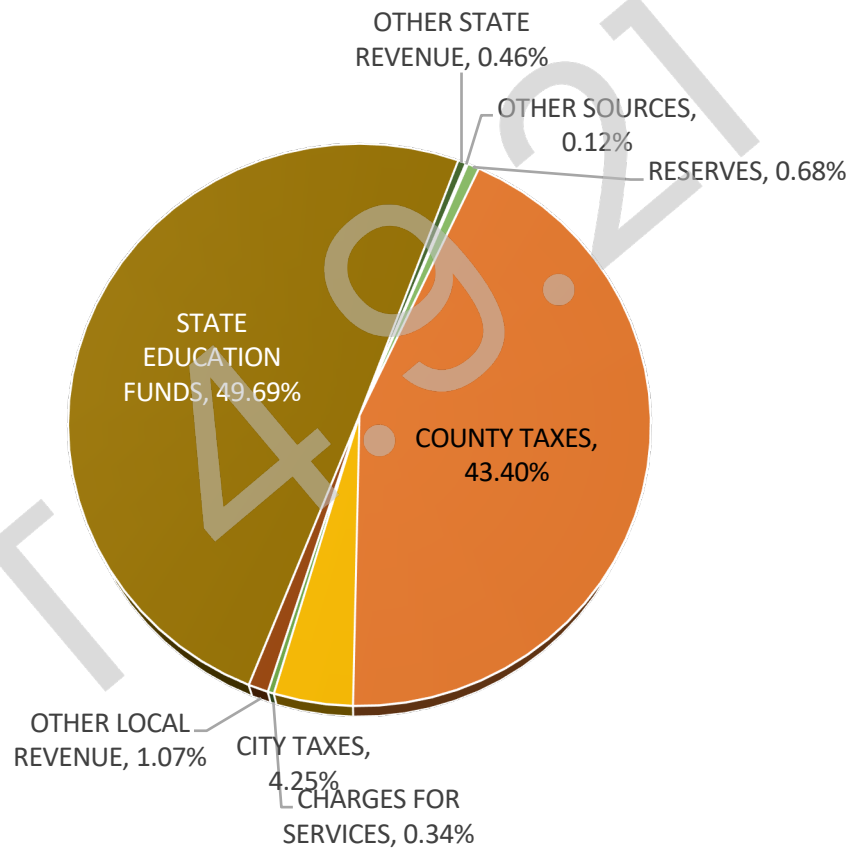
- Reduction of 3 temporary teaching positions - (\$233,000)
- Transportation contract with Durham - \$200,000
- Diesel fuel costs - \$40,000
- Technology software enhancements and equipment - \$48,000
- Legal services - \$50,000





GENERAL FUND REVENUES

2021-2022 Projections



Overview

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

Subcategories

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

GENERAL FUND REVENUES

Subcategories

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

\$60,036,830

Revenue Sources

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State funds consist primarily of Basic Education Plan (BEP) funds. The Basic Education Plan (BEP) portion of State funds represents a preliminary estimate from the State based upon the FY 2021 average daily membership (ADM).

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

GENERAL FUND REVENUES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
40400	COUNTY TAXES	26,033,951	25,531,654	25,699,543
40800	CITY TAXES	2,549,581	2,549,581	2,507,297
43000	CHARGES FOR SERVICES	201,305	203,111	217,353
44000	OTHER LOCAL REVENUE	644,000	321,117	491,101
46000	STATE EDUCATION FUNDS	29,805,884	29,809,232	29,112,539
46800	OTHER STATE REVENUE	274,441	296,020	449,500
47100	FED FUNDS RCVD THRU STATE			
49000	OTHER SOURCES	70,000	70,000	739,115
	RESERVES	457,668		
REVENUES GRAND TOTAL:		<u>60,036,830</u>	<u>58,780,715</u>	<u>59,216,448</u>



STATE EDUCATION FUNDS

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
46511	Basic Education Program	29,613,000	29,613,000	28,924,965
46591	Coordinated School Health Grant	90,000	90,000	90,000
46590	Other State Education Funds			10,277
46610	Career Ladder Program	102,884	106,232	87,297
STATE EDUCATION FUNDS TOTAL:		29,805,884	29,809,232	29,112,539

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

COUNTY TAXES (40400)

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
40110	Current County Property Tax	15,893,810	15,893,810	16,210,521
40120	Trustee Collection - Prior Year	297,152	297,152	231,454
40130	Circuit Court (prior Year)			
40130	Chancery & Circuit Court - Prior Year	151,462	151,462	154,112
40162	PILOT - Utility	152,970	152,970	122,341
40163	PILOT - Other	126,124	126,124	142,487
40210	Local Option Sales Tax	7,723,175	7,220,878	7,424,130
40240	Wheel Tax	1,477,882	1,477,882	1,393,243
40290	Other Tax	211,376	211,376	21,255
COUNTY TAXES TOTAL:		26,033,951	25,531,654	25,699,543

Includes Germantown Municipal School District's share of Shelby County property taxes, local option sales taxes, and wheel taxes based on the prior year weighted average daily attendance (ADA) for schools in the Germantown Municipal School District.



CITY TAXES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
40610	Municipal Property Taxes	2,549,581	2,549,581	2,507,297
CITY TAXES TOTAL:		2,549,581	2,549,581	2,507,297

City of Germantown's contribution to the School District.

DRAFT 4.9.21



OTHER STATE REVENUE

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
46,850	Mixed Drink Tax	132,000	84,000	161,825
46,980	Other State/Local Revenue - SPED State Grant	83,441	97,000	62,050
46,981	Safe Schools Grant	59,000	105,927	127,685
46,982	School Safety Grant	-	9,093	97,940
46,990	Other State Revenues	-	-	-
OTHER STATE REVENUE TOTAL:		274,441	296,020	449,500

Includes Germantown Municipal School District's share of one-half of the tax assessed on the seating capacity of establishments serving mixed drinks based on the average daily attendance (ADA) distribution for Germantown Municipal Schools.

OTHER LOCAL REVENUE

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
44110	Interest Earned	25,000	60,000	283,533
44120	Lease/Rentals	21,000	21,000	30,371
44160	PEG Funding	148,000	148,000	159,460
44170	Miscellaneous Refunds	-	-	17,487
44530	Sale of Equipment	450,000	92,117	-
44570	Contributions & Gifts	-	-	250
46150	Alternative School Program	-	-	23,790
44990	Other	-	-	-
RECURRING LOCAL REVENUE TOTAL:		644,000	321,117	491,101

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

CHARGES FOR SERVICES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
43512	Laptop Insurance	99,420	129,311	143,464
43512	Tuition	101,885	73,800	73,889
CHARGES FOR SERVICES TOTAL:		201,305	203,111	217,353

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



FEDERAL FUNDS RECEIVED THRU STATE

<u>Account</u>	<u>Description</u>	FY 2022 Budget	FY 2021 Budget	FY 2019 Actual
47590	Other Federal Thru State	-	-	-
TOTAL FEDERAL THRU STATE:		-	-	-

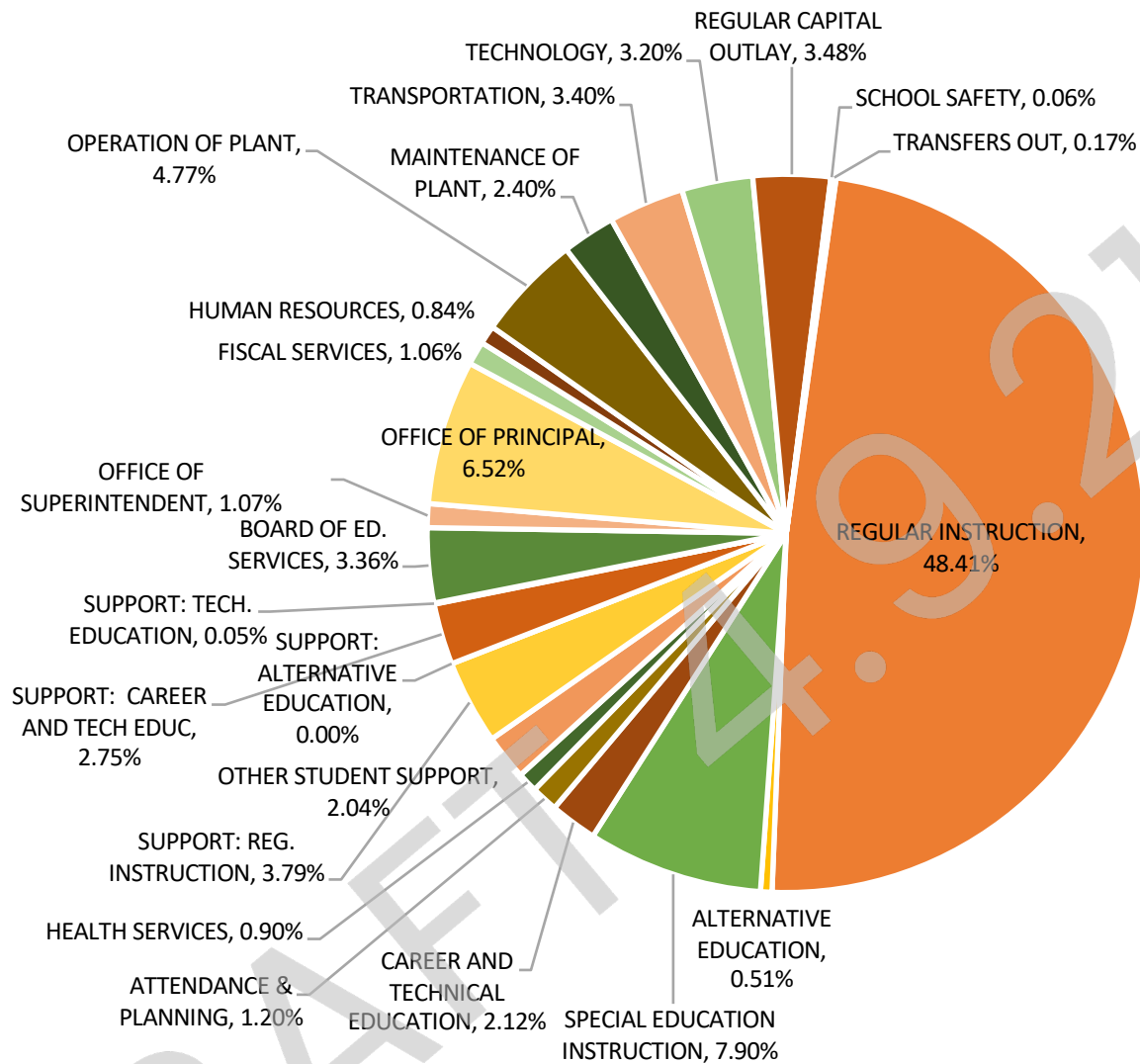
Includes funds for financial assistance for "high cost" special education students.



OTHER SOURCES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
49700	Insurance Recoveries		-	655,050
49800	Transfers In - Indirect Costs	70,000	70,000	84,065
49810	Transfers from the City of Germantown	-	-	-
OTHER SOURCES TOTAL:		70,000	70,000	739,115

GENERAL FUND EXPENDITURES



\$60,036,830

Overview

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

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GENERAL FUND EXPENDITURES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Per.</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
71100	REGULAR INSTRUCTION	358.00	29,038,809	28,623,497	27,574,246
71150	ALTERNATIVE EDUCATION	4.00	308,423	303,661	283,798
71200	SPECIAL EDUCATION INSTRUCTION	78.80	4,738,923	4,588,556	4,144,899
71300	TECHNICAL EDUCATION	16.00	1,271,437	1,151,992	1,092,467
72110	ATTENDANCE & PLANNING	6.50	717,511	703,994	687,778
72120	HEALTH SERVICES	7.75	538,628	540,360	527,986
72130	OTHER STUDENT SUPPORT	14.00	1,225,138	1,193,686	1,132,396
72210	SUPPORT: REG. INSTRUCTION	25.70	2,273,492	2,266,653	2,274,429
72215	SUPPORT: ALTERNATIVE EDUCATION	0.00	-	-	-
72220	SUPPORT: SPEC. EDUCATION	18.61	1,651,145	1,664,630	1,541,067
72230	SUPPORT: TECH. EDUCATION	0.20	30,683	30,246	24,392
72310	BOARD OF ED. SERVICES	5.00	2,067,228	2,005,590	1,484,337
72320	OFFICE OF SUPERINTENDENT	4.40	641,774	704,182	675,945
72410	OFFICE OF PRINCIPAL	47.50	3,912,479	3,863,052	3,556,999
72510	FISCAL SERVICES	5.50	635,305	610,397	604,552
72520	HUMAN RESOURCES	4.00	502,649	493,993	480,420
72610	OPERATION OF PLANT	6.00	2,859,081	2,855,735	2,516,344
72620	MAINTENANCE OF PLANT	6.00	1,438,834	1,428,164	1,350,658
72710	TRANSPORTATION		2,039,351	1,799,351	1,511,215
72810	SPECIAL SERVICES	0.00			
72820	TECHNOLOGY	9.00	1,918,211	1,723,615	1,482,304
76100	REGULAR CAPITAL OUTLAY		2,089,035	2,090,667	4,764,650
72830	SCHOOL SAFETY		38,694	38,694	32,683
99100	TRANSFERS OUT		100,000	100,000	14,476
EXPENDITURES GRAND TOTAL:		616.96	60,036,830	58,780,715	57,758,041

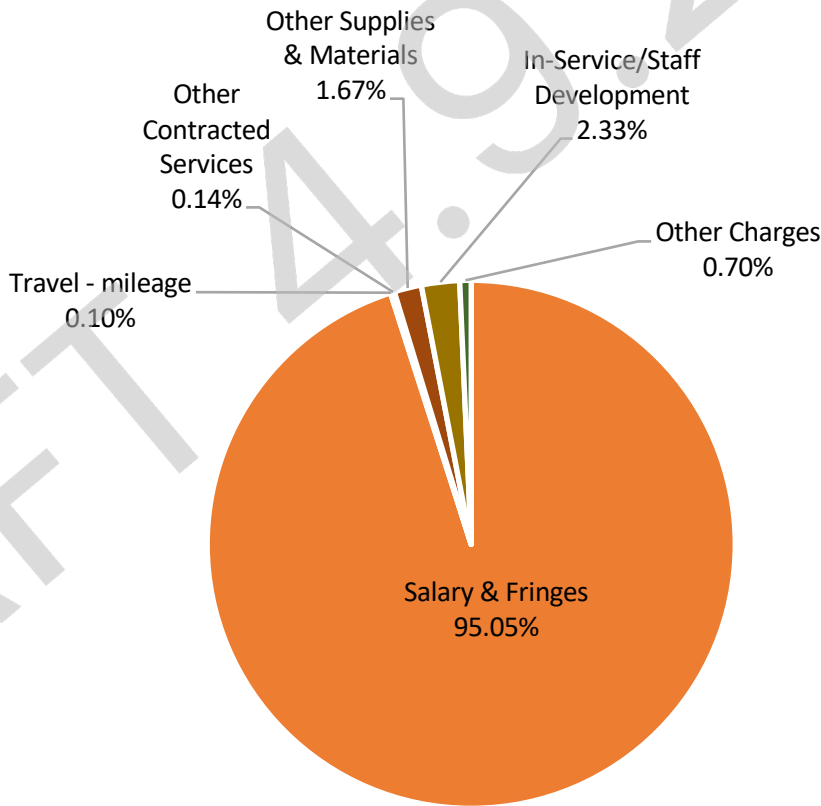


ATTENDANCE & PLANNING

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$717,511

Overview

The GMSD Attendance and Planning (Student Services) department takes pride in monitoring and responding to new and trending student issues. We attend local and state level professional development to assist us in providing the best products and programs. We understand that student success is the focus of the district and we strive to give them the tools to be productive students and citizens in the community.

ATTENDANCE & PLANNING

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Director/Supervisor	2	216,989	212,732	212,732
130	Social Worker	2	139,750	137,008	137,008
162	Clerical Personnel	1	59,534	58,366	58,366
189	Other Salaries	0			
189	Other Salaries	1.5	125,574	123,111	119,703
201	Social Security		33,595	32,936	28,459
204/217	State Retirement		51,587	50,513	50,042
206	Life Insurance		1,625	1,625	767
207	Medical Insurance		45,500	45,500	42,799
212	Medicare		7,857	7,703	7,240
Salary & Fringes Subtotal:		6.5	682,011	669,494	657,116

Includes salaries and benefits for personnel working in the Student Services department which provides support services for the schools in the areas of attendance, safety, discipline, suspensions, etc.

355	Travel - mileage		750	750	-
399	Other Contracted Services		1,000	1,000	1,000
499	Other Supplies & Materials		12,000	11,000	5,327
524	In-Service/Staff Development		16,750	16,750	15,026
599	Other Charges		5,000	5,000	9,309
Services Subtotal:			35,500	34,500	30,662

ATTENDANCE & PLANNING TOTAL:

717,511 703,994 687,778

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

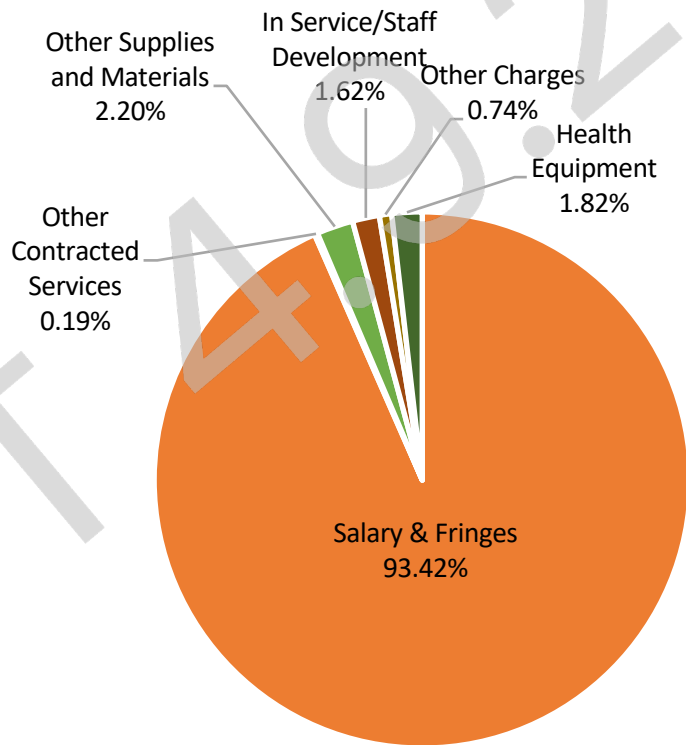


HEALTH

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$538,628

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; 9th/ 11th grade CPR/AED certification, in and out of class physical activity, nutritional education, safe educational environments for all, increasing staff wellness, student health screenings, and community partnerships though out the city. In addition, GMSD provides funding for a full-time nurse at each school and a district lead nurse for additional medical support.

HEALTH SERVICES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Student Health Coordinator	0.75	68,818	73,842	73,842
131	School Nurses	7	301,332	297,755	297,755
189	Other Salaries & Wages		4,500	4,500	4,500
198	Substitutes - Nurses				-
201	Social Security		23,228	23,318	20,619
204/217	State Retirement		34,613	34,787	35,834
206	Life Insurance	-	1,356	1,356	590
207	Medical Insurance	-	63,925	63,925	63,594
212	Medicare	-	5,432	5,453	4,822
Salary & Fringes Subtotal:		7.75	503,204	504,936	501,556

Includes salaries and benefits for school nurses.

355	Travel - Local Mileage		-	-	-
399	Other Contracted Services		1,000	1,000	2,600
499	Other Supplies and Materials		11,874	11,874	16,058
524	In Service/Staff Development		8,750	8,750	4,233
599	Other Charges		4,000	4,000	1,472
735	Health Equipment		9,800	9,800	2,067
Services Subtotal:			35,424	35,424	26,430

HEALTH SERVICES TOTAL:

538,628 540,360 527,986

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

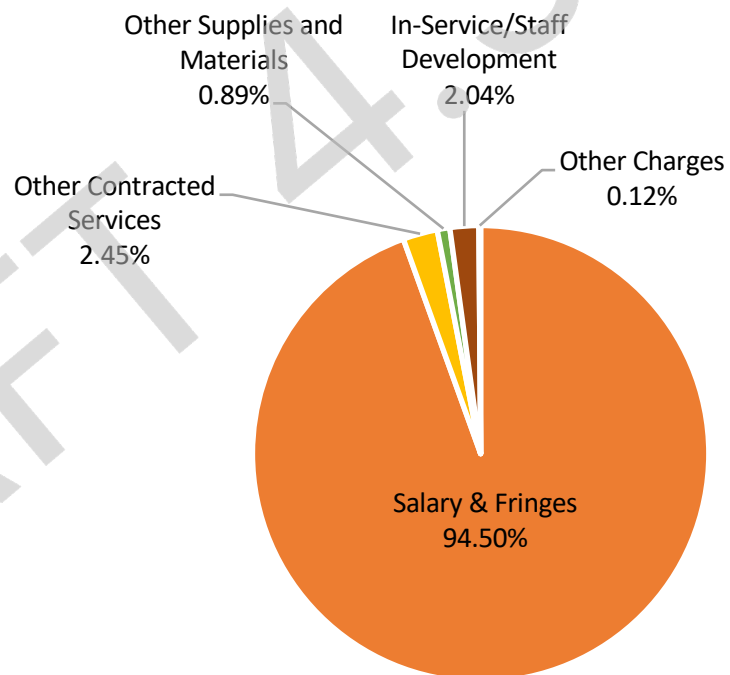


OTHER STUDENT SUPPORT/ GUIDANCE

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$1,225,138

Overview

The GMSD Other Student Support department is comprised of 14 School Counselors and 1 Counseling Intervention Specialist. Our school counselors receive local, state, and national professional development, to stay current with new programs that support student development. Houston Middle has received the Recognized ASCA Model Program (RAMP) designation and was honored at the American School Counselors Association conference in New Orleans, LA.

OTHER STUDENT SUPPORT/GUIDANCE

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
117	Career Ladder Program		3,000	3,000	3,000
123	Guidance Personnel	14	892,298	882,742	882,834
188	Instructional Responsibility		1,500	1,500	-
201	Social Security		55,601	55,009	51,102
204/217	State Retirement		92,370	91,120	90,281
206	Life Insurance		2,450	2,450	1,404
207	Medical Insurance		97,515	86,000	77,778
212	Medicare		13,004	12,865	11,952

Salary & Fringes Subtotal: 14 **1,157,738** **1,134,686** **1,118,351**

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

399	Other Contracted Services		30,000	30,000	-
499	Other Supplies and Materials		10,900	2,500	1,837
524	In-Service/Staff Development		25,000	25,000	10,059
599	Other Charges		1,500	1,500	2,149
Services Subtotal:			67,400	59,000	14,045

OTHER STUDENT SUPPORT TOTAL: **1,225,138** **1,193,686** **1,132,396**

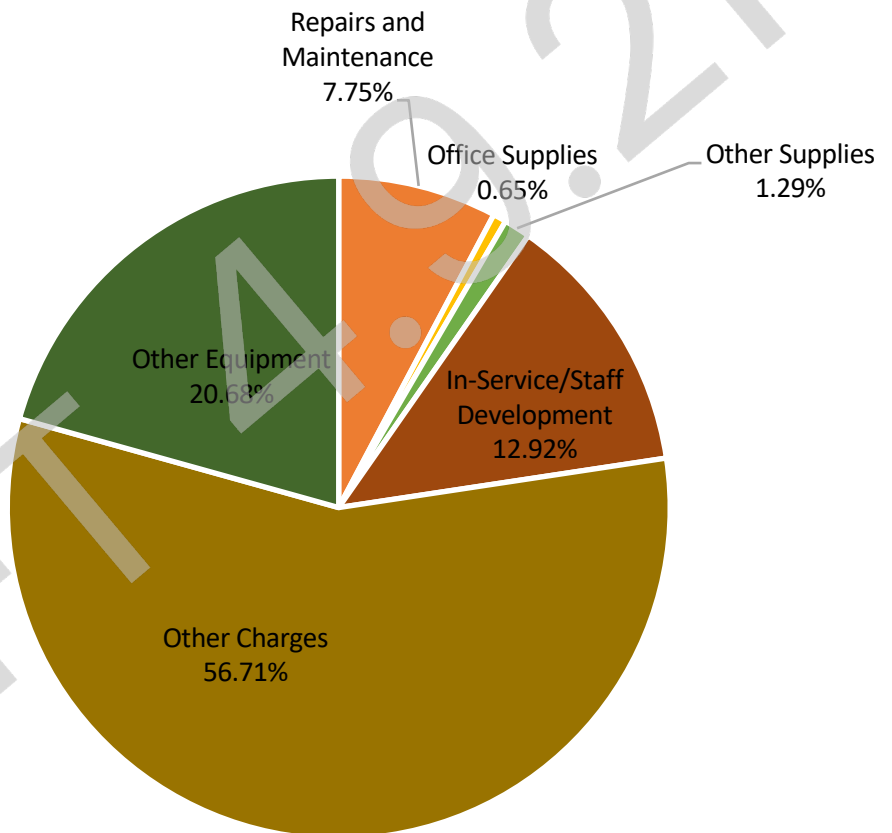
Includes cost of materials used and staff development costs.

SCHOOL SAFETY

Department of Student Services

Chauncey Bland

Assistant Superintendent, Student Services



\$38,694

Overview

Each year school districts across the state are awarded Safe Schools Grants. These monies are used to increase school safety awareness as well as to purchase equipment to help GMSD students, faculties, and stakeholders feel safe while on campus. In recent years, we have used a portion of the grant to upgrade and/or replace the security cameras on the exterior and interior of each campus. We have recognized that cell phone coverage is inconsistent on our campuses and realize that phone communications are an essential part of any emergency plan. Each year our School Resource Officer Supervisor attends a national conference where school systems across the nation listen to real life emergency preparedness events and participate in round table discussions to identify programs and procedures that we may be able to implement in GMSD.

SCHOOL SAFETY

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
336	Repairs and Maintenance	3,000	3,000	1,430
435	Office Supplies	250	250	132
499	Other Supplies	500	500	70
524	In-Service/Staff Development	5,000	5,000	4,495
599	Other Charges	21,944	19,944	22,058
790	Other Equipment	8,000	10,000	4,498
SCHOOL SAFETY TOTAL:		38,694	38,694	32,683

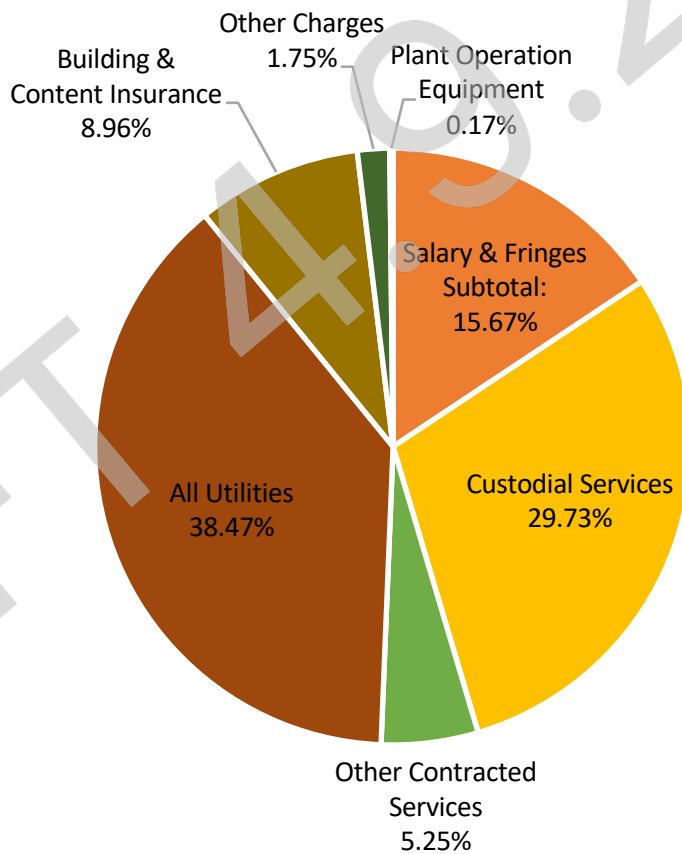
Includes cost of employee badges and visitor identification system for all schools.

OPERATION OF PLANT

Department of Operations

Josh Cathey

Deputy Superintendent



\$2,859,081

Overview

Included in this budget are plant manager salaries and fringes, custodial contract, daily trash and recycling collection, monthly elevator maintenance and inspection, security and monitoring contract, TOSHA/OSHA inspections, landscaping contract, light gas and water utility payments, property insurance, pest control contract, and weed control/fertilization.

OPERATION OF PLANT

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
166	Custodial Wages		-	-	-
167	Plant Managers	6	335,226	315,212	307,305
201	Social Security		20,784	19,543	17,002
204/217	State Retirement		30,170	28,369	27,995
206	Life Insurance		900	900	477
207	Medical Insurance		55,998	55,998	47,618
212	Medicare		4,861	4,571	3,976
Salary & Fringes Subtotal:		6	447,939	424,593	404,373

Includes salaries and benefits for personnel in Plant Operations.

328	Custodial Services		850,000	850,000	835,641
399	Other Contracted Services		150,000	170,000	105,095
415	All Utilities		1,100,000	1,100,000	931,695
502	Building & Content Insurance		256,142	256,142	206,297
599	Other Charges		50,000	50,000	33,243
720	Plant Operation Equipment		5,000	5,000	-
Services Subtotal:			2,411,142	2,431,142	2,111,971
OPERATION OF PLANT TOTAL:			2,859,081	2,855,735	2,516,344

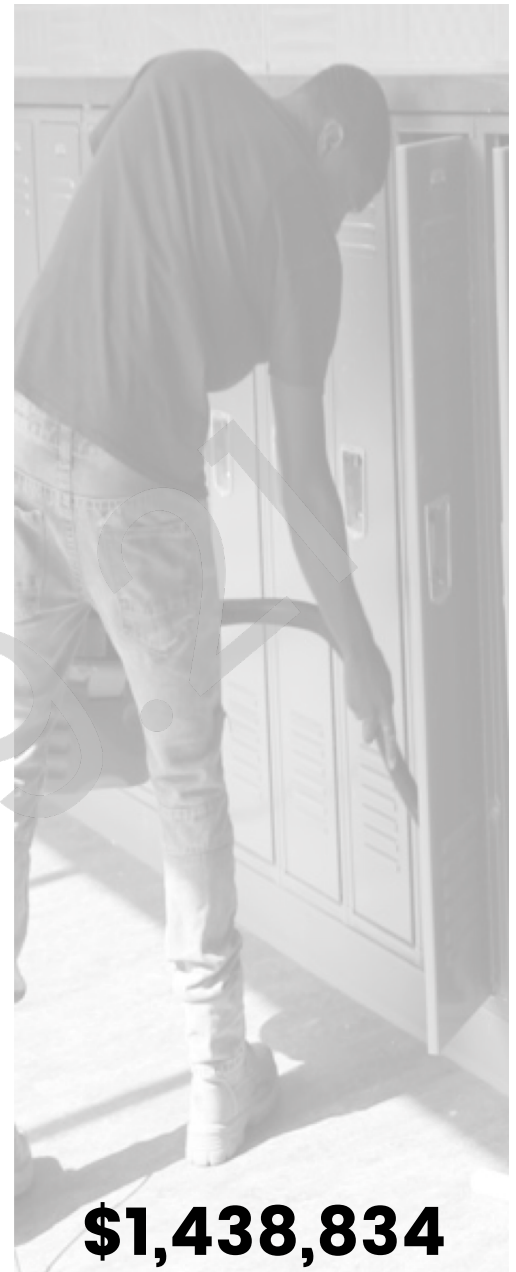
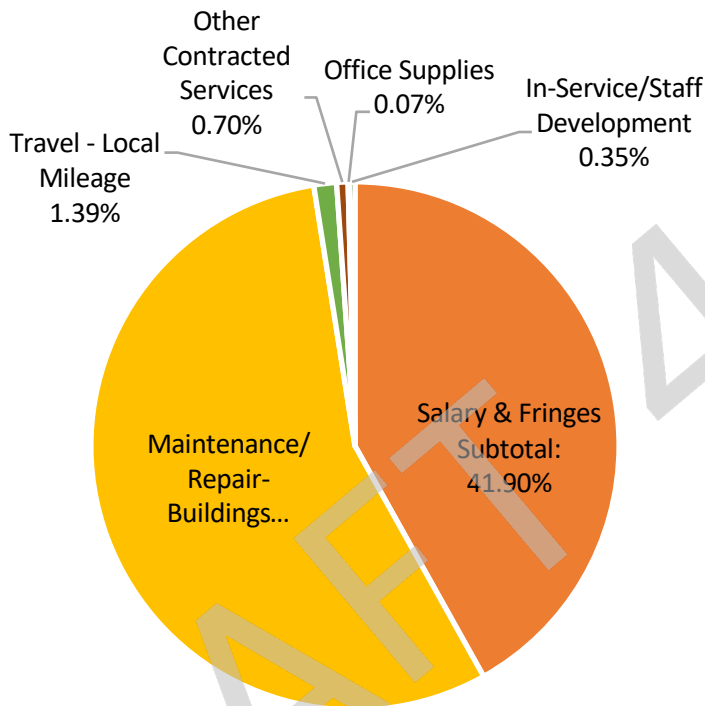
Includes costs for all utilities, trash pickup, out-sourcing cleaning, materials and supplies, environmental monitoring, security system maintenance, elevator maintenance, building insurance, and equipment needed to maintain cleanliness of buildings and grounds.

MAINTENANCE OF PLANT

Department of Operations

Josh Cathey

Deputy Superintendent



\$1,438,834

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 SchoolDude maintenance software.

This budget allows the district to stay operational on a day to day basis. This maintenance software allows the department to see problem areas, maintenance staffing needs, and to prioritize capital improvement projects by providing data on the number of work orders received from a specific building or priority area.

MAINTENANCE OF PLANT

<u>ACCT</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Director	1	123,216	120,800	120,800
161	Secretaries	1	50,352	49,365	49,362
167	Maintenance Personnel	4	289,890	284,205	284,636
201	Social Security		28,734	28,171	26,398
204/217	State Retirement		43,313	42,426	43,096
206	Life Insurance		1,500	1,500	685
207	Medical Insurance		59,109	59,109	43,727
212	Medicare		6,720	6,588	6,174
Salary & Fringes Subtotal:		6	602,834	592,164	574,878

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.)

335	Maintenance/Repair-Buildings		800,000	800,000	753,232
355	Travel - Local Mileage		20,000	20,000	14,942
399	Other Contracted Services		10,000	10,000	6,679
435	Office Supplies		1,000	1,000	208
524	In-Service/Staff Development		5,000	5,000	719
Services Subtotal:			836,000	836,000	775,780
MAINTENANCE OF PLANT TOTAL:			1,438,834	1,428,164	1,350,658

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

TRANSPORTATION

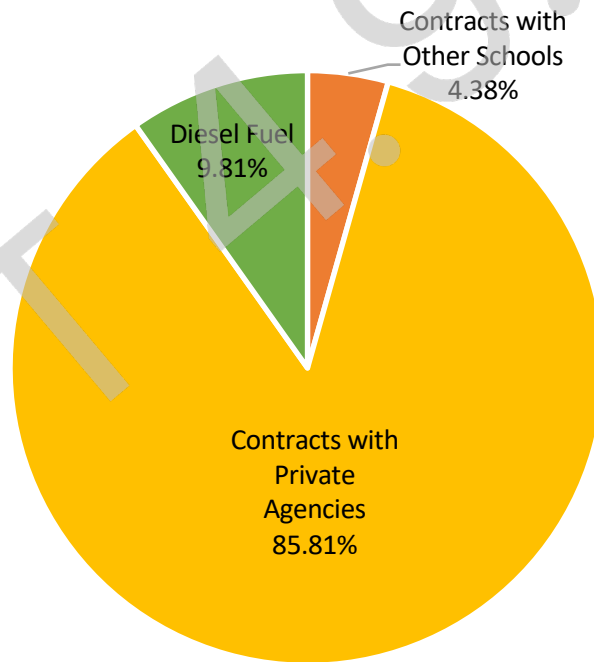
Department of Operations

Josh Cathey

Deputy Superintendent



\$2,039,351



Overview

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

TRANSPORTATION

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
311	Contracts with Other Schools	89,351	89,351	54,542
312	Contracts with Private Agencies	1,750,000	1,550,000	1,331,747
412	Diesel Fuel	200,000	160,000	124,926
Services Subtotal:		2,039,351	1,799,351	1,511,215
TRANSPORTATION TOTAL:		2,039,351	1,799,351	1,511,215

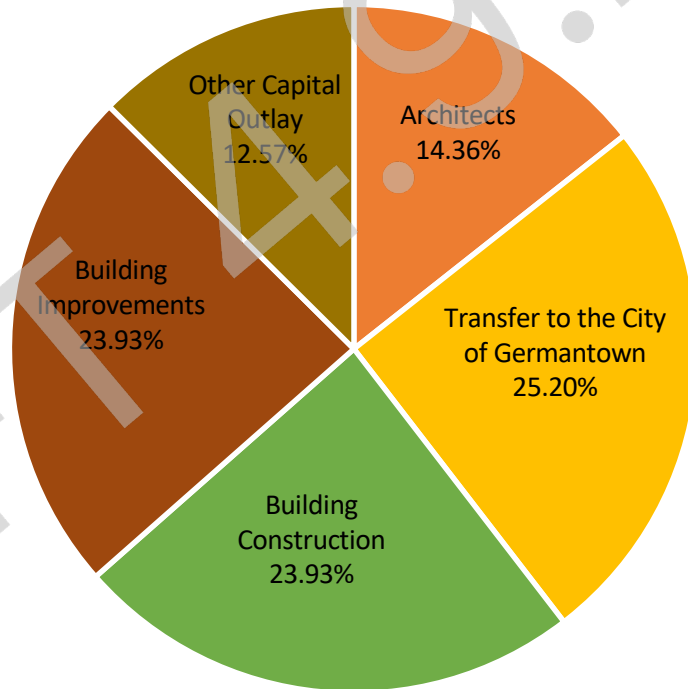
Includes bus transportation support costs for contracted transportation services, shared overhead services, and fuel costs.

REGULAR CAPITAL OUTLAY

Department of Operations

Josh Cathey

Deputy Superintendent



\$2,089,035

Overview

Including in this budget are architect and engineering fees, payments to the City of Germantown for the district portion of bond debt for Riverdale and the new district office, \$200,000 contribution towards the HHS fieldhouse, \$180,000 in modular payments, and all operating dollars to address capital improvement projects large and small throughout the district.

REGULAR CAPITAL OUTLAY

<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
304	Architects	300,000	300,000	459,285
590	Transfer to the City of Germantown	526,437	528,069	527,705
706	Building Construction	500,000	500,000	2,198,781
707	Building Improvements	500,000	500,000	306,253
799	Other Capital Outlay	262,598	262,598	1,272,626
REGULAR CAPITAL OUTLAY TOTAL:		2,089,035	2,090,667	4,764,650

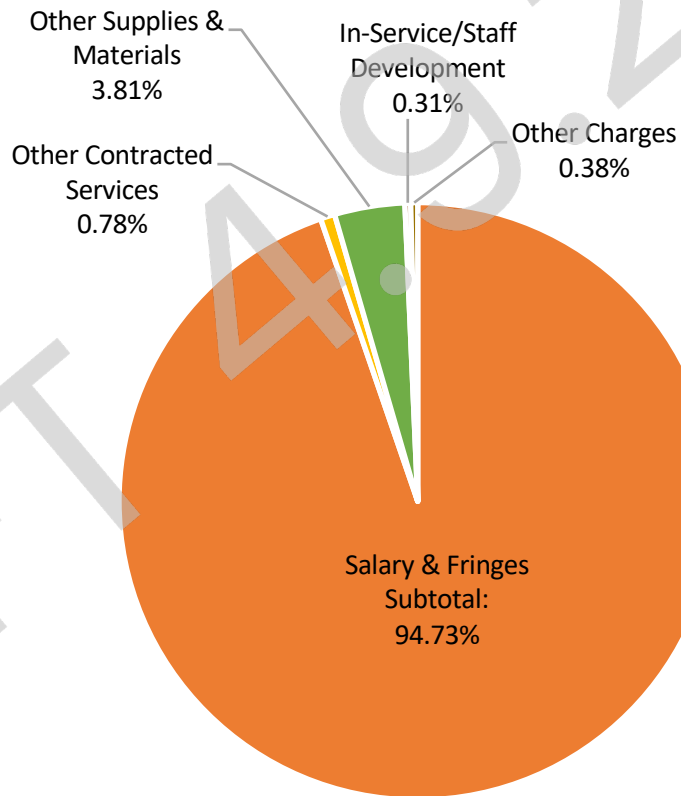
Includes costs for projects of a long-term nature to maintain or improve school facilities, as well as the architect, consultant, and engineering costs associated with larger projects and projects where code enforcement requires professional architecture or engineering plans.

OFFICE OF THE PRINCIPAL

Operations

Josh Cathey

Deputy Superintendent



\$3,912,479

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 GMUSD's visions and missions.

The majority of this budget encompasses the salaries of principals, assistant principals, and office staff at each school campus.

There are some monies allocated for professional development training sessions and for travel expenses.

OFFICE OF PRINCIPAL

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
104	Principals & Vice Principals	7.00	778,551	770,535	760,480
117	Career Ladder		11,000	11,000	10,000
139	Assistant Principals	15.00	1,304,993	1,281,147	1,162,099
161	School Secretaries	7.50	253,159	250,069	250,995
162	Clerical Personnel	16.00	510,737	509,100	454,620
189	Other Salaries- Lunch Room Monitors	4.00	36,481	31,583	32,170
201	Social Security		179,485	176,913	155,000
204/217	State Retirement		287,772	283,005	270,106
206	Life Insurance		11,375	11,375	4,091
207	Medical Insurance		293,450	293,450	232,778
212	Medicare		41,976	41,375	36,366

Salary & Fringes Subtotal: 47.50 3,708,979 3,659,552 3,368,705

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

399	Other Contracted Services		30,000	30,000	24,000
499	Other Supplies & Materials		147,000	147,000	147,000
524	In-Service/Staff Development		12,000	12,000	2,894
599	Other Charges		14,500	14,500	14,400

Services Subtotal: 203,500 203,500 188,294

OFFICE OF PRINCIPAL TOTAL: 3,912,479 3,863,052 3,556,999

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

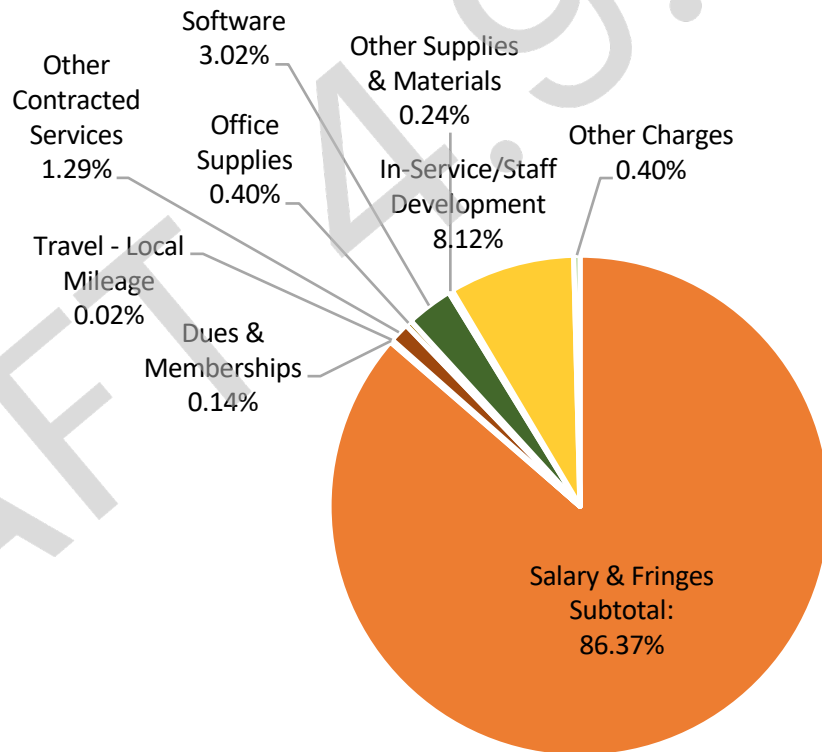


HUMAN RESOURCES

Department of Human Resources

Elissa Stratton

Executive Director of Human Resources



\$502,649

Overview

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

HUMAN RESOURCES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Directors/Supervisors	2	204,177	200,173	200,173
161	Human Resources Specialist	1	68,952	67,599	67,599
162	Benefits Specialist	1	67,599	66,273	66,273
201	Social Security		21,125	20,711	20,070
204/217	State Retirement		33,320	32,608	28,742
206	Life Insurance		1,000	1,000	537
207	Medical Insurance		28,000	28,000	23,600
212	Medicare		4,941	4,844	4,694
299	Other Fringe Benefits		5,000	5,000	-
Salary & Fringes Subtotal:		4	434,114	426,208	411,688

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

320	Dues & Memberships		720	720	-
355	Travel - Local Mileage		100	100	-
399	Other Contracted Services		6,500	6,000	5,747
435	Office Supplies		2,000	2,000	1,221
471	Software		15,200	15,200	21,317
499	Other Supplies & Materials		1,200	1,200	-
524	In-Service/Staff Development		40,815	40,765	29,867
599	Other Charges		2,000	1,800	10,580
Services Subtotal:			68,535	67,785	68,732

HUMAN RESOURCES TOTAL: 502,649 493,993 480,420

Includes costs associated with Human Resource department.

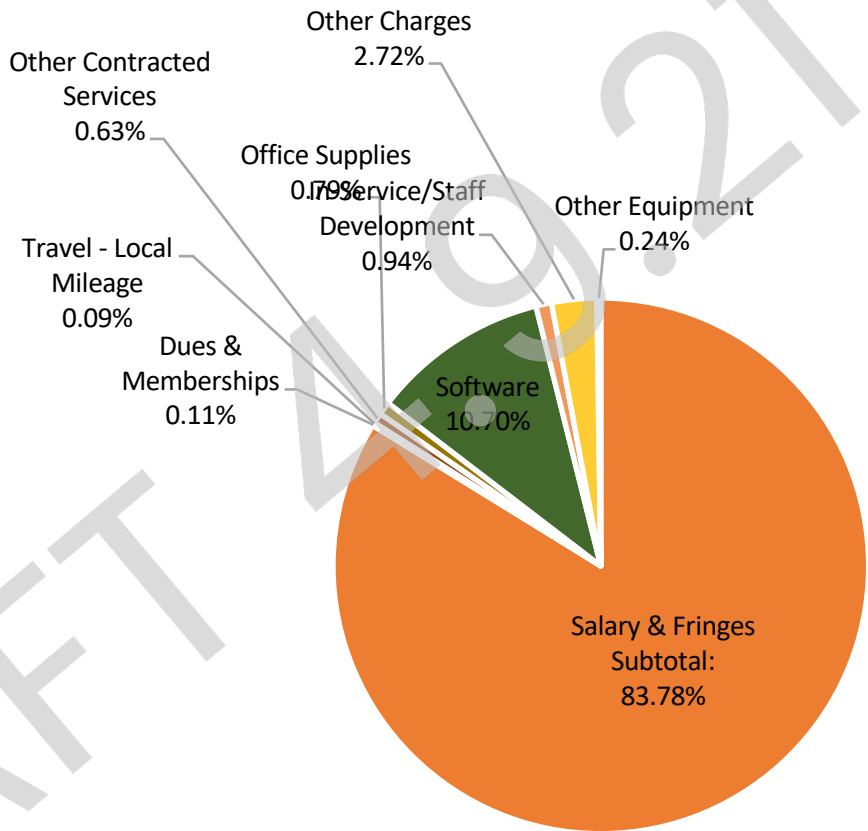


FISCAL SERVICES

Department of Finance

Kevin Jones

Chief Financial Officer



\$635,305

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 Aramark who administers the school nutrition program. The Finance Department processes annually approximately 15,000 vendor payments and payroll direct deposits.

FISCAL SERVICES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Directors/Specialists	1.00	123,245	120,800	120,800
119	Accounting Specialists	2.50	171,027	167,673	189,143
161	Secretaries	0.00			-
122	Purchasing Personnel	1.00	57,222	56,100	54,889
161	Assistant	1.00	61,366	57,222	57,222
201	Social Security		25,597	24,911	24,236
204/217	State Retirement		37,157	36,160	38,313
206	Life Insurance		1,375	1,375	654
207	Medical Insurance		49,280	49,280	45,463
212	Medicare		5,986	5,826	5,668
Salary & Fringes Subtotal:		5.50	532,255	519,347	536,388

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

320	Dues & Memberships		700	700	358
355	Travel - Local Mileage		600	600	324
399	Other Contracted Services		4,000	4,000	-
435	Office Supplies		5,000	5,000	3,206
471	Software		68,000	68,000	55,344
524	In-Service/Staff Development		6,000	6,000	1,265
599	Other Charges		17,250	5,250	1,942
790	Other Equipment		1,500	1,500	5,725
Services Subtotal:			103,050	91,050	68,164
FISCAL SERVICES TOTAL:			635,305	610,397	604,552

Includes costs for the new business software implemented.

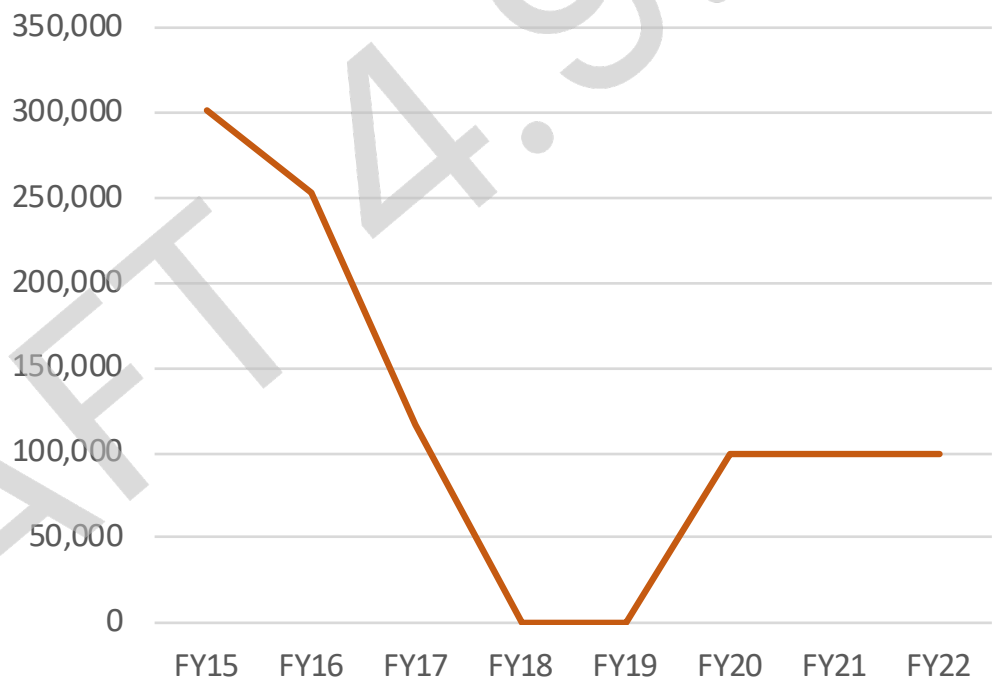


CAFETERIA (TRANSFERS)

Kevin Jones

Chief Financial Officer

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



\$100,000

Overview

This budget category, labeled as 'Transfers Out', accounts for the total transfers from the district to the cafeteria fund. The District has continued to budget \$100,000 should any unexpected shortfall or expenditures occur.

TRANSFERS OUT

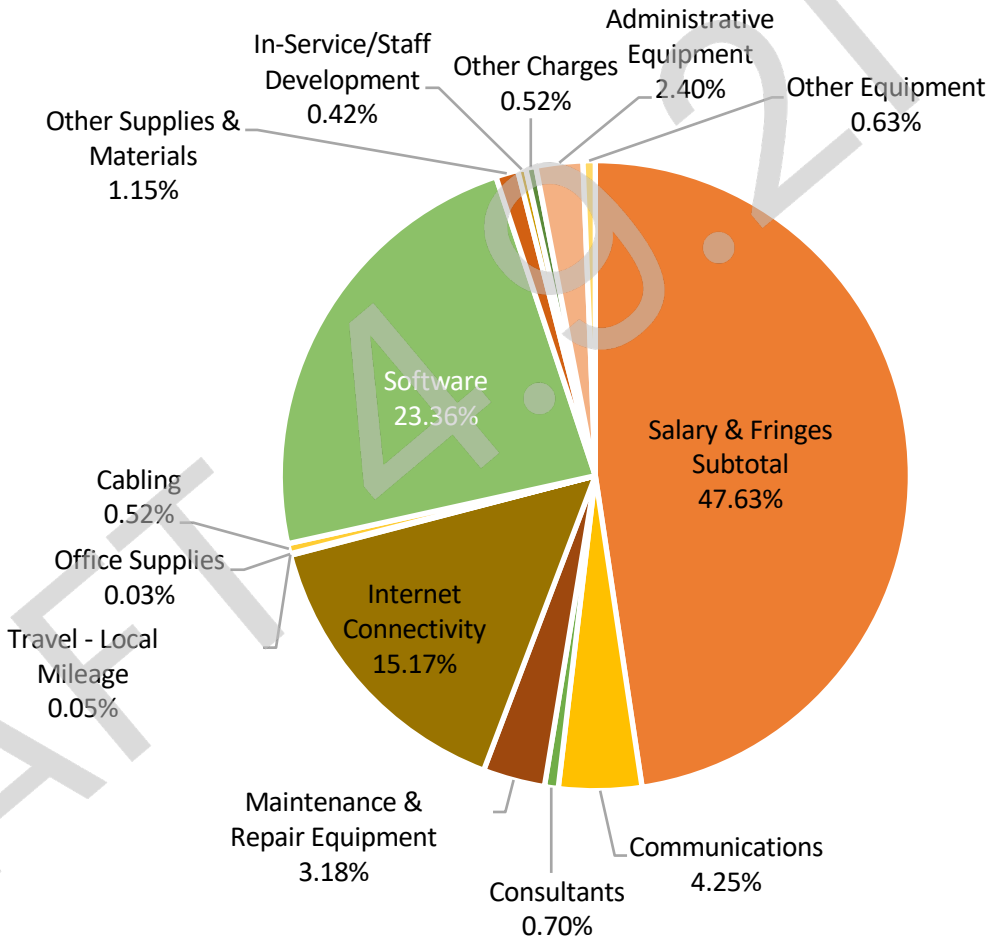
<u>Acct</u>	<u>Description</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
590	Transfers to Other Funds	100,000	100,000	14,476
TRANSFERS OUT TOTAL:		100,000	100,000	14,476

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

DEPARTMENT OF TECHNOLOGY

John Pierce

Director of Technology



\$1,918,211

Department Overview

The Germantown Municipal School District is committed to providing students with a 21st Century Classroom environment to better prepare them for their future careers in a technology rich society. The Technology Department provides and supports communication tools that connect students and teachers in digital platforms and also give parents up to date information on classroom assignments, grades, attendance, etc. These tools include the district's student information system (Skyward), the district's notification system (Skylert), the learning management system (Schoology) and the district website. In addition to communication tools, our department provides and supports devices that enhance digital learning, improves computer skills, and helps make instruction seamless from school to home.

TECHNOLOGY


<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Directors/Specialists	1	109,849	107,695	107,695
120	Computer Programmers	6	378,062	361,078	349,869
162	Clerical Personnel	1	38,628	37,871	32,878
189	Other Salaries & Wages	1	166,295	76,500	84,825
201	Social Security		42,956	36,155	32,800
204/217	State Retirement		62,355	52,482	51,521
206	Life Insurance		2,500	2,250	886
207	Medical Insurance		102,920	92,628	53,593
212	Medicare		10,046	8,456	7,671
Salary & Fringes Subtotal:		9	913,611	775,115	721,738

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

307	Communications		81,600	81,600	78,378
308	Consultants		13,500	13,750	7,219
336	Maintenance & Repair Equipment		61,000	61,000	126,026
350	Internet Connectivity		291,000	294,000	177,499
355	Travel - Local Mileage		1,000	1,000	732
435	Office Supplies		500	500	302
470	Cabling		10,000	10,000	10,000
435	Software		448,000	405,250	296,706
499	Other Supplies & Materials		22,000	20,000	14,642
524	In-Service/Staff Development		8,000	10,000	7,243
599	Other Charges		10,000	6,400	5,078
701	Administrative Equipment		46,000	35,000	29,803
790	Other Equipment		12,000	10,000	6,938
Services Subtotal:			1,004,600	948,500	760,566
TECHNOLOGY TOTAL:			1,918,211	1,723,615	1,482,304

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



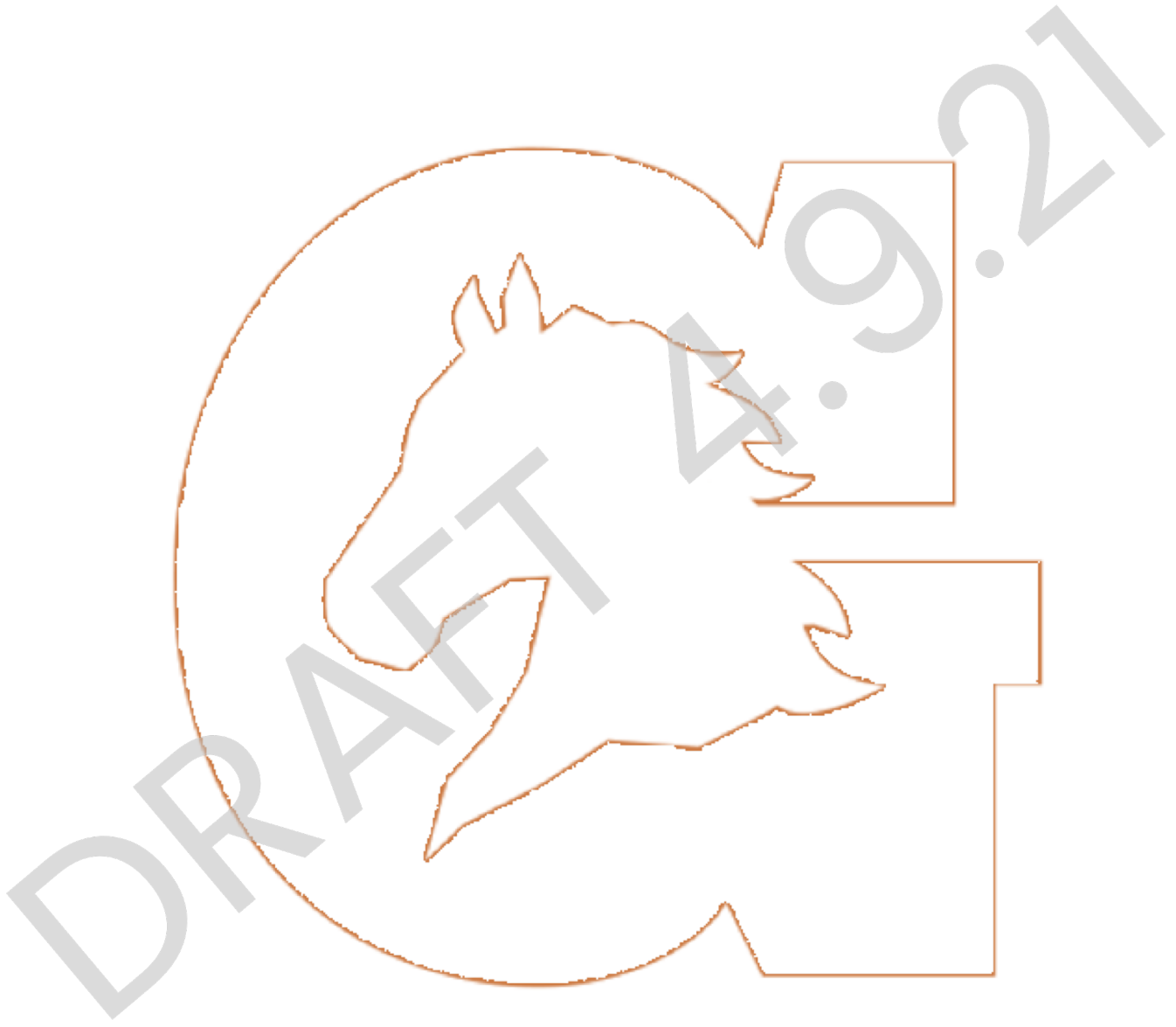


BLENDED LEARNING PROGRAM

Program Overview

Goal Four of GMSD's Strategic Plan is to establish 21st Century classrooms and schools. The Germantown Municipal School District strives to develop students, who are responsible in their use of technology, can use technology advantageously as a communication and presentation device, and can stay current with creative opportunities. In accordance with this, schools will transition to blended classrooms and the use of 1:1 devices for all students grades 6-12 (3,400 devices). This also includes adding devices to the elementary schools each year and providing laptops to staff. Blended Learning is an aggressive initiative that has required a substantial financial investment. It has also required a substantial infrastructure investment around capacity and cybersecurity.

The district continues to place a large emphasis on cybersecurity and students' digital safety by incorporating an active student email monitoring system which scans files in students' web-based OneDrive storage. This system scans for inappropriate material, instances of cyberbullying, and incorporates an instant alert reporting system that students can use to share their own concerns about school safety (including bullying, planned fights, students in crisis, threats of violence, weapons brought to school, etc.). Trained professionals monitor this system 24/7/365 and alert district-appointed personnel.

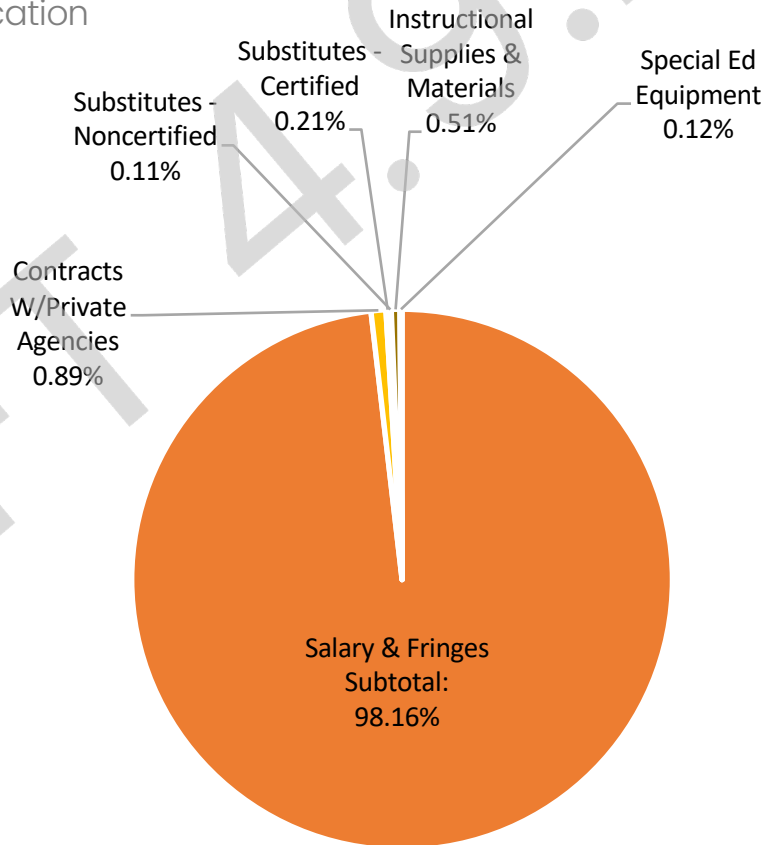


SPECIAL EDUCATION INSTRUCTION

Department of Exceptional Student Education

Sarah Huffman

Assistant Superintendent, Exceptional Student Education



\$4,738,923

Overview

This function holds all SPED teachers, assistants, speech language pathologists, and contracting services for vision, speech and Board-Certified Behavior Analysts. Instructional Supplies and Materials include teacher discretionary funds. Special education equipment purchases ranged from standers to assistive technology devices.

SPECIAL EDUCATION PROGRAM

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
116	Teachers	37	2,152,420	2,115,771	2,056,830
117	Career Ladder Program		10,000	10,000	5,000
128	Homebound Teachers		-	-	485
163	Educational Assistants	33	841,221	841,260	686,662
171	Therapists (Speech)	9	499,048	495,882	412,778
188	Instructional Responsibility		122,000	48,000	19,540
201	Social Security		224,731	214,205	184,068
204/217	State Retirement		362,407	344,846	303,724
206	Life Insurance		13,825	13,790	4,961
207	Medical Insurance		365,000	364,000	320,626
212	Medicare		61,071	58,202	43,048

Salary & Fringes Subtotal: 79 4,651,723 4,505,956 4,037,722

Includes salaries and benefits for teachers, speech therapists, and classroom assistants used in Special Education classes. Includes homebound teachers who go to individual students' homes if they are unable to attend school because of illness or hospitalization.

312	Contracts W/Private Agencies		42,000	42,000	40,558
336	Maintenance & Repair - Equipment		-	300	-
369	Substitutes - Certified		10,000	10,000	
370	Substitutes - Noncertified		5,000	5,000	
399	Other Contracted Services		-	-	39,909
429	Instructional Supplies & Materials		24,300	20,000	16,047
725	Special Education Equipment		5,900	5,300	10,663

Services Subtotal: 87,200 82,600 107,177

SPECIAL EDUCATION TOTAL: 4,738,923 4,588,556 4,144,899

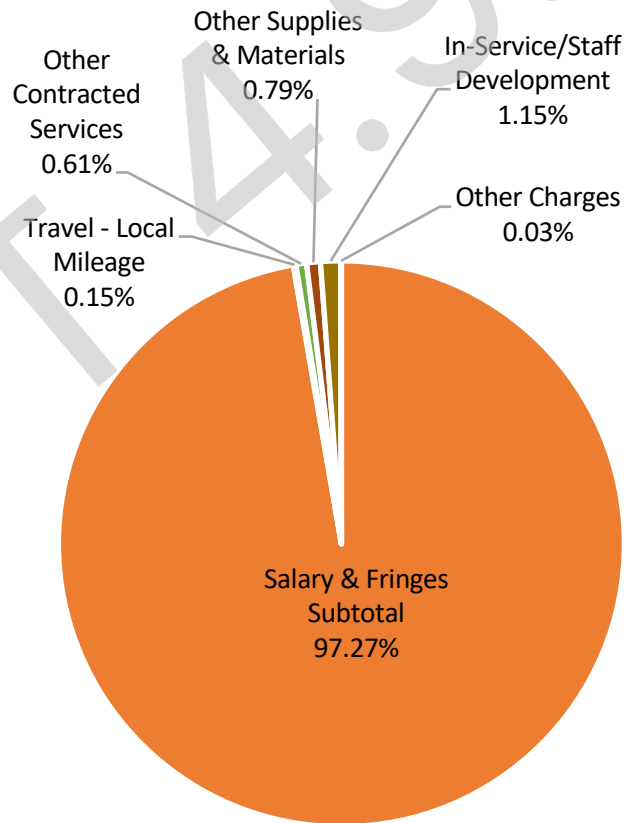
Includes contracts for services provided by private agencies for services (such as hearing impaired and visually impaired) that cannot be provided in a cost-efficient manner by the District and the cost of instructional materials and supplies, and equipment used to provide Special Education services.

SPECIAL EDUCATION SUPPORT

Department of Exceptional Student Education

Sarah Huffman

Assistant Superintendent, Exceptional Student Education



\$1,651,145

Overview

This budget includes positions that are not common in many systems across the state: clericals assigned specifically to SPED only. These clericals work to schedule meetings, keep paperwork in compliance and assist in parent communication. Occupational and physical therapists and testing, evaluation materials are also included.

SUPPORT: SPECIAL EDUCATION

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Supervisors/Coordinators	2.61	253,111	254,707	248,681
117	Career Ladder Program		1,000	1,000	1,000
124	Psychological Personnel	3.00	228,941	224,451	224,451
131	Medical Personnel (OT/PT)	5.00	317,519	339,678	-
161	Assistant	1.00	59,534	58,366	60,097
162	Clerical Personnel	6.00	202,401	200,219	199,568
189	Other Salaries	3.00	202,833	198,526	472,096
201	Social Security		78,451	79,171	69,507
204/217	State Retirement		117,081	118,070	110,100
206	Life Insurance		5,328	5,327	1,780
207	Medical Insurance		121,599	121,599	82,920
212	Medicare		18,347	18,516	16,646
Salary & Fringes Subtotal:		18.61	1,606,145	1,619,630	1,486,846
<p><i>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.</i></p>					
355	Travel - Local Mileage		2,500	2,500	2,620
399	Other Contracted Services		10,000	10,000	9,500
499	Other Supplies & Materials		13,000	13,000	22,691
524	In-Service/Staff Development		19,000	19,000	18,947
599	Other Charges		500	500	463
Services Subtotal:			45,000	45,000	54,221
SUPPORT: SPECIAL EDUCATION TOTAL:			1,651,145	1,664,630	1,541,067

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

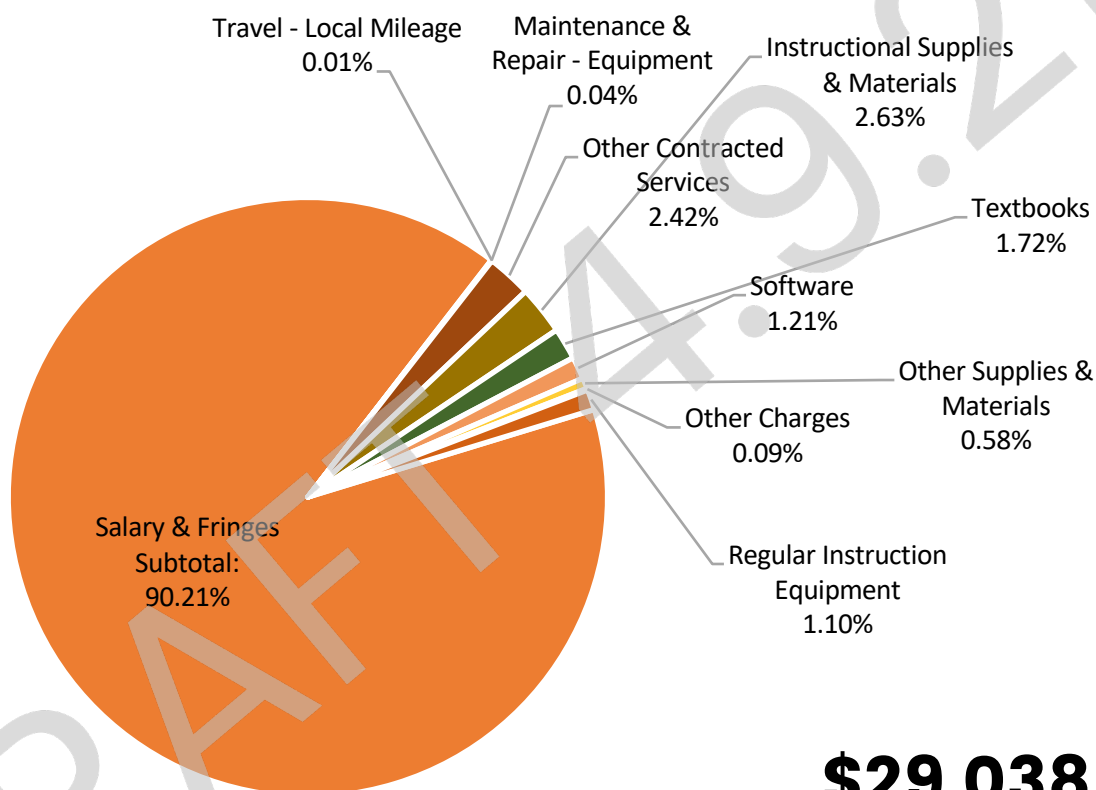


REGULAR INSTRUCTION PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Executive Director, Teaching, Learning and Assessment



\$29,038,809

Overview

The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to provide them with Engaging, Challenging and Innovative academics. This encompasses academics, technology integration, career and technical education, fine arts and athletics. Within this budget, salaries, textbooks, equipment, instructional supplies and materials, TV and media equipment, and other costs are used to ensure academic programming that differentiates to meet the various learning styles of our students. GMSD is recognized as a TN Advancing District where the focus is on the instructional needs of all students. GMSD teachers are highly effective and successfully implement curriculum such as Wit and Wisdom, Expeditionary Learning, 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 have a state-of- the-art television studio. Students are able to take advantage of a technology-rich environment, which includes the blended learning initiative for all students in grades 6-12 .

REGULAR INSTRUCTION PROGRAM

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
116	Teachers	329.00	19,494,643	19,303,671	18,860,205
117	Career Ladder		66,000	66,000	66,000
127	Extended Contracts		25,000	25,000	1,800
140	Coaching and Other Supplements		279,700	279,700	175,195
163	Educational Assistants	29.00	658,725	654,181	513,008
188	Instructional Responsibility		66,000	55,800	55,500
201	Social Security		1,276,584	1,263,830	1,142,017
204/217	State Retirement		2,112,213	2,085,165	1,789,212
206	Life Insurance		62,650	62,199	30,551
207	Medical Insurance		1,855,824	1,842,594	1,826,330
212	Medicare		298,556	295,573	267,085
Salary & Fringes Subtotal:		358.00	26,195,895	25,933,713	24,726,903

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

336	Maintenance & Repair - Equipment		12,000	12,000	8,124
355	Travel - Local Mileage		1,500	1,500	254
399	Other Contracted Services		702,430	712,430	567,037
429	Instructional Supplies & Materials		764,400	250,000	350,465
449	Textbooks		500,000	500,000	282,730
471	Software		350,000	350,000	-
499	Other Supplies & Materials		169,200	30,000	38,413
599	Other Charges		25,384	29,284	20,130
722	Regular Instruction Equipment		318,000	804,570	1,580,190

Services Subtotal:

2,842,914

2,689,784

2,847,343

REGULAR INSTRUCTION TOTAL:

29,038,809

28,623,497

27,574,246

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

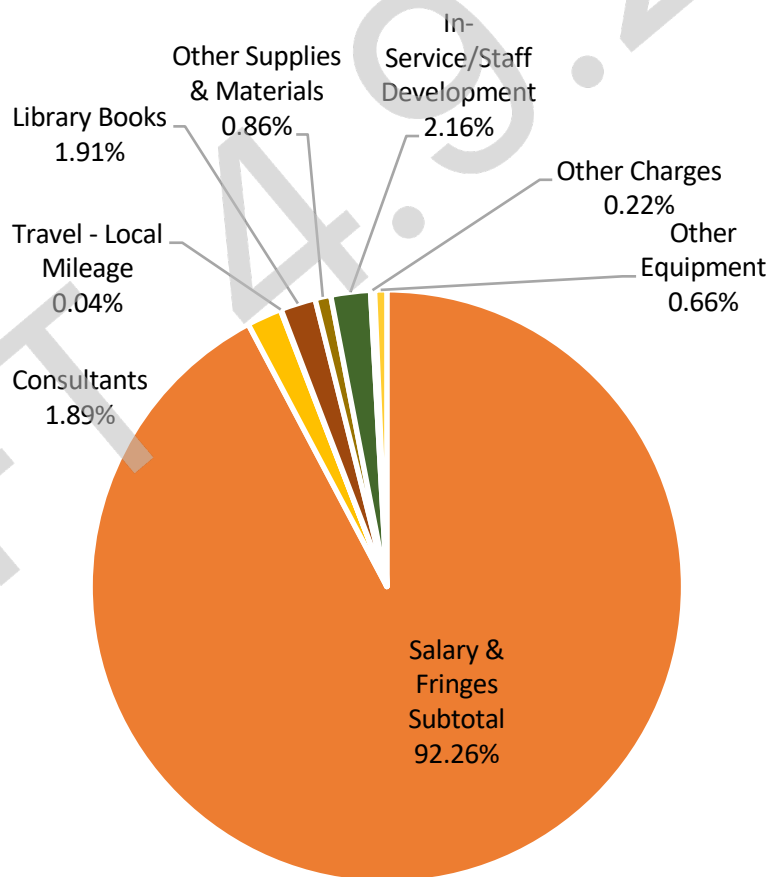


REGULAR INSTRUCTION SUPPORT

Teaching, Learning, and Assessment

Missy Abel

Executive Director, Teaching, Learning and Assessment



\$2,273,492

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, a Director of Academic Education, Librarians, Audiovisual Personnel, Education Media Personnel, Instructional Computer Personnel, Clerical Personnel, Educational Assistants, and in-service training.

SUPPORT: REGULAR INSTRUCTION

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Directors/Supervisors	8.20	697,435	741,882	626,408
117	Career Ladder Program		3,000	3,000	2,000
129	Librarians	7.00	418,675	410,463	410,463
136	Audiovisual Personnel	1.00	73,202	71,766	71,766
137	Education Media Personnel	1.00	72,660	71,235	71,235
138	Instructional Computer Personnel	4.00	233,111	228,584	228,584
161	Secretary	1.00	57,222	56,100	58,416
163	Ed/Library Assistant	2.50	47,690	53,527	35,093
188	Instructional Responsibility		1,500	1,500	9,500
189	Other Salaries & Wages	1.00	61,918	60,703	60,703
201	Social Security		99,479	101,560	91,531
204/217	State Retirement		153,510	156,886	154,529
206	Life Insurance		6,425	6,325	2,362
207	Medical Insurance		148,500	146,500	139,852
212	Medicare		23,265	23,752	21,407
Salary & Fringes Subtotal:		25.70	2,097,592	2,133,783	1,983,849

Includes salaries and benefits for the Department of Curriculum Directors and Supervisors as well as clerical staff at the Central Office and individual school librarians and library assistants.

308	Consultants		43,000	20,000	-
355	Travel - Local Mileage		1,000	1,000	156
432	Library Books		43,400	33,370	33,370
499	Other Supplies & Materials		19,500	18,500	6,235
524	In-Service/Staff Development		49,000	50,000	71,391
599	Other Charges		5,000	5,000	21,308
722	Regular Instruction Equipment		-	-	10,790
790	Other Equipment		15,000	5,000	147,330
Services Subtotal:			175,900	132,870	290,580
SUPPORT: REGULAR INSTRUCTION TOTAL:			2,273,492	2,266,653	2,274,429

Includes costs for library books used in schools for replacement and additional books to address enrollment growth and meet educational standards. Includes costs for mileage for Central Office personnel using personal vehicles in the performance of their job and travel to conferences.

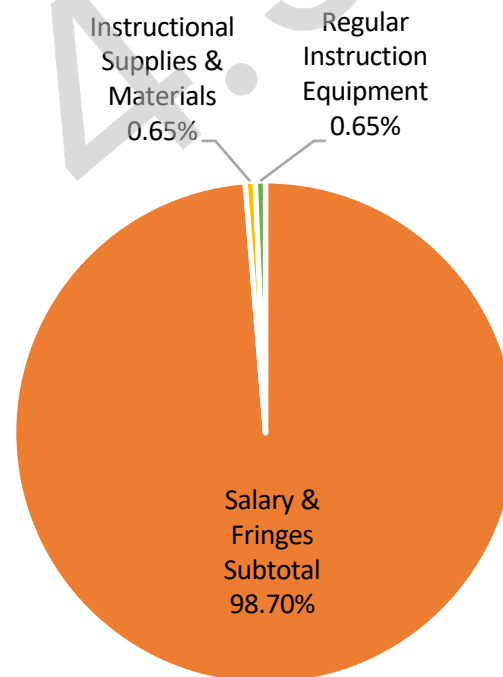


ALTERNATIVE SCHOOLS PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Executive Director, Teaching, Learning and Assessment



\$308,423

Overview

Alternative Schools Program is an instruction program designated for students who consistently exhibit behavior that is disruptive to the learning process. This program may also serve at-risk youth or students who have a medical need for an alternative learning environment. Included in this budget are the activities of aides or classroom assistants, teachers, or social workers. The major expenditures for GMSD include teachers, a social worker, homebound instruction, contracts with local agencies for healthcare, and supplies and materials.

ALTERNATIVE EDUCATION PROGRAM

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
116	Teachers	2	134,261	131,627	131,627
117	Career Ladder		1,000	1,000	-
128	Homebound Teachers		15,000	15,000	5,129
130	Social Worker	1	63,071	61,833	61,833
163	Educational Assistants	1	25,133	24,990	22,927
201	Social Security		14,785	14,536	13,195
204/217	State Retirement		23,415	22,975	22,617
206	Life Insurance		700	700	342
207	Medical Insurance		23,600	23,600	8,982
212	Medicare		3,458	3,400	3,086
Salary & Fringes Subtotal:		4	304,423	299,661	269,738
312	Contracts With Agencies		-	-	14,060
429	Instructional Supplies & Materials		2,000	2,000	-
722	Regular Instruction Equipment		2,000	2,000	-
Services Subtotal:			4,000	4,000	14,060
ALTERNATIVE EDUCATION TOTAL:			308,423	303,661	283,798

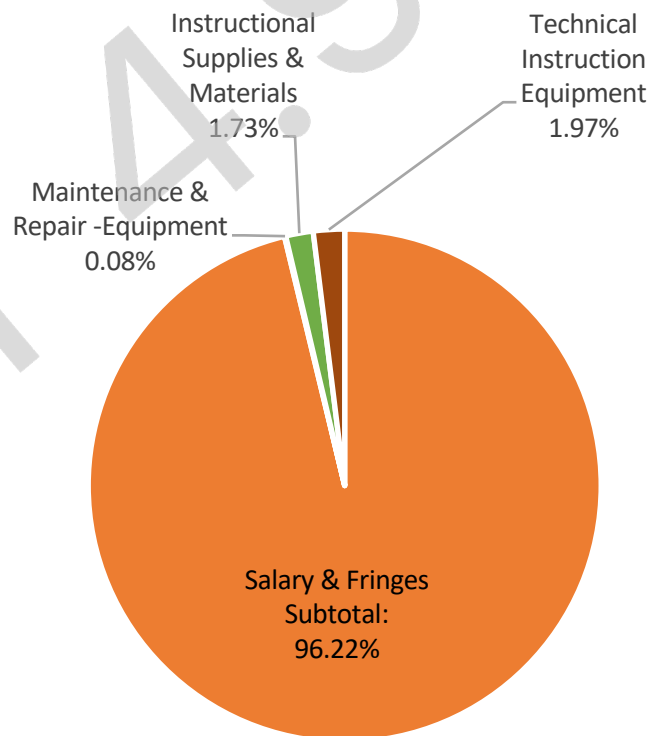
Includes salaries and fringe benefits for teachers and contracts with outside providers for alternative school academic and counseling programs.

CAREER AND TECHNICAL ED PROGRAM

Teaching, Learning, and Assessment

Missy Abel

Executive Director, Teaching, Learning and Assessment



\$1,271,437

Overview

The Vocational Education Instructional Program includes instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include training both in the classroom and in a supervised work environment. Our Career and Technical Education (CTE) offers programs that align with our area high-demand occupations and provide Early Postsecondary Opportunities for our students who are on the college or career pathway.

CAREER & TECHNICAL EDUCATION PROGRAM

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
116	Teachers	16.00	925,356	832,965	831,319
117	Career Ladder Program		1,000	1,000	-
201	Social Security		57,434	51,706	47,755
204/217	State Retirement		95,415	85,648	83,826
206	Life Insurance		2,800	2,581	1,315
207	Medical Insurance		128,000	118,000	85,814
212	Medicare		13,432	12,092	11,169
Salary & Fringes Subtotal:		16.00	1,223,437	1,103,992	1,061,198

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

336	Maintenance & Repair -Equipment		1,000	1,000	-
429	Instructional Supplies & Materials		22,000	22,000	13,355
730	Technical Instruction Equipment		25,000	25,000	17,914
Services Subtotal:			48,000	48,000	31,269
TECHNICAL EDUCATION TOTAL:			1,271,437	1,151,992	1,092,467

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

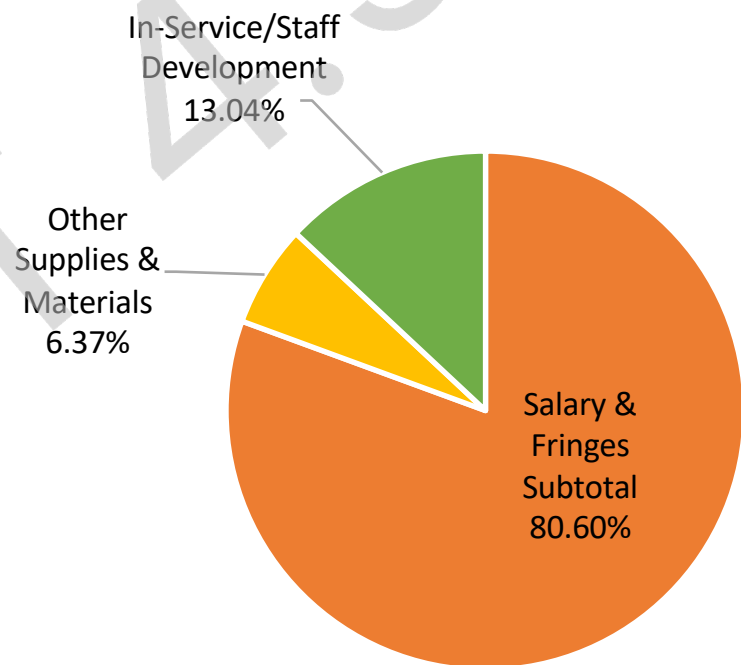
CAREER AND TECH ED SUPPORT

Teaching, Learning, and Assessment

Missy Abel

Executive Director, Teaching, Learning and
Assessment

\$30,683



Overview

Vocational Education Instructional Staff Support includes activities primarily for assisting CTE instructional staff in planning, developing, and evaluating the process of providing learning experiences that give students the opportunity to develop the knowledge, skills and attitudes, and possibly industry certification needed for employment in an occupational area.

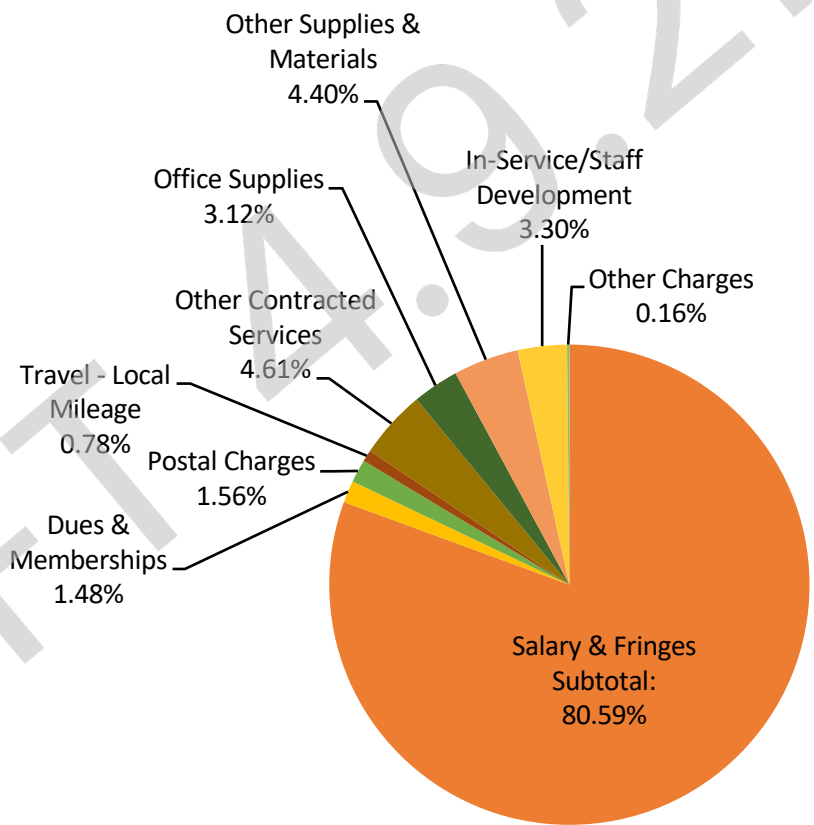
SUPPORT: CAREER AND TECHNICAL EDUCATION

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
105	Director/Supervisor	0.20	18,677	18,311	18,311
201	Social Security		1,158	1,135	1,032
204/217	State Retirement		1,924	1,881	1,649
206	Life Insurance		50	50	29
207	Medical Insurance		2,650	2,650	2,385
212	Medicare		271	266	241
Salary & Fringes Subtotal:		0.20	24,730	24,293	23,647
499	Other Supplies & Materials		1,953	1,953	-
524	In-Service/Staff Development		4,000	4,000	745
Services Subtotal:			5,953	5,953	745
SUPPORT: TECHNICAL EDUCATION TOTAL:			30,683	30,246	24,392

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

SUPERINTENDENT

Office of the Superintendent



\$641,774

Overview

This budget includes salaries for the Superintendent, academy registrar and whole-child coordinator, communications coordinator and interns, executive secretary, and front desk receptionist. It also includes lease payments for the central office space.

OFFICE OF SUPERINTENDENT

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
101	County Official/Administrative Officer	1.00	177,293	177,293	170,361
103	Deputy	0.20	12,485	75,990	75,990
117	Career Ladder		1,000	1,000	2,000
161	Secretaries	2.00	107,256	105,152	101,009
189	Other Salaries & Wages	1.20	106,751	104,892	94,892
201	Social Security		25,097	28,323	20,265
204/217	State Retirement		39,013	37,778	39,380
206	Life Insurance		1,760	1,880	693
207	Medical Insurance		33,500	33,500	33,071
212	Medicare		5,869	6,624	6,189
299	Other Fringe Benefits		7,200	7,200	7,200
Salary & Fringes Subtotal:		4	517,224	579,632	551,050

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

320	Dues & Memberships		9,500	9,500	6,300
330	Operating Lease Payments		-	-	51,816
348	Postal Charges		10,000	10,000	8,010
355	Travel - Local Mileage		5,000	5,000	321
399	Other Contracted Services		29,600	29,600	20,920
435	Office Supplies		20,000	20,000	9,744
499	Other Supplies & Materials		28,250	28,250	7,757
524	In-Service/Staff Development		21,200	21,200	16,209
599	Other Charges		1,000	1,000	3,818
Services Subtotal:			124,550	124,550	124,895

OFFICE OF SUPERINTENDENT TOTAL:

641,774

704,182

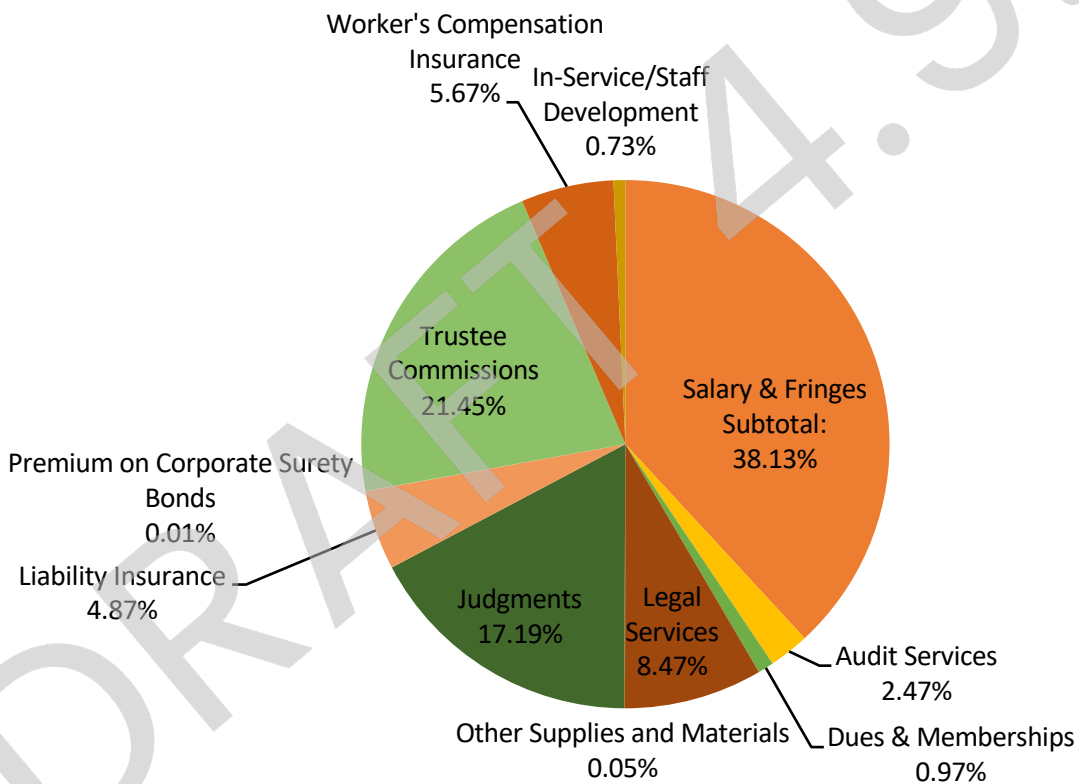
675,945

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

SCHOOL BOARD

Board of Education Services

\$2,067,228



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 investment to the district's OPEB trust account is \$4.0 million.

BOARD OF EDUCATION SERVICES

<u>Acct</u>	<u>Description</u>	<u>FY 2022 PERS</u>	<u>FY 2022 Budget</u>	<u>FY 2021 Budget</u>	<u>FY 2020 Actual</u>
189	Other Salaries & Wages	5	21,500	21,500	21,500
201	Social Security		1,333	1,333	1,333
204/217	State Retirement		-	-	-
206	Life Insurance - Retirees		47,000	46,000	45,607
207	Health Insurance - Retirees		708,000	709,000	660,993
210	Unemployment Compensation		10,000	10,000	10,402
212	Medicare		312	312	312
Salary & Fringes Subtotal:		5	788,145	788,145	740,147

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

305	Audit Services		51,000	48,400	41,375
320	Dues & Memberships		20,000	20,000	16,305
331	Legal Services		175,000	125,000	93,732
499	Other Supplies and Materials		1,000	1,000	97
50500	Judgments				
505	Judgments		355,453	355,453	-
506	Liability Insurance		100,748	100,748	81,474
508	Premium on Corporate Surety Bonds		300	300	-
510	Trustee Commissions		443,447	434,409	398,891
513	Worker's Compensation Insurance		117,135	117,135	95,948
524	In-Service/Staff Development		15,000	15,000	16,368
599	Other Charges				-
Services Subtotal:			1,279,083	1,217,445	744,190
BOARD OF EDUCATION SERVICES TOTAL:			2,067,228	2,005,590	1,484,337

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.



