

GMSD Board Business Meeting
April 28, 2026 6:00 PM
Board Room, GMSD Office

1. Call to Order
2. Moment of Silence
3. Pledge of Allegiance
4. Approval of Agenda
5. Recognition and Awards
6. REPORTS
 - 6.A. TN Legislative Update
 - 6.B. Chairman's Report
 - 6.C. Financial Report
 - 6.D. Superintendent's Report
7. Citizens to be heard
8. CONSENT AGENDA
 - 8.A. Approval of the Minutes
 - 8.B. Revision of Policies - First Reading: 4.605 Graduation Requirements
 - 8.C. Revision of Policies - Second Reading
 - 8.D. Miscellaneous FY 25-26 Budget Amendment #10: Civics Seal Grant Allocation
 - 8.E. Approval of the 2027-28 GMSD Instructional Calendar
9. BOARD ACTION ITEMS
 - 9.A. GMSD FY 26-27 General Fund Budget 1st Reading
 - 9.B. Nominations for TSBA Volunteer Recognition & Student Achievement Awards
10. Announcements
11. Adjournment

Germantown Municipal School District BALANCE SHEET All Funds As of Month Ending March 31, 2026

| | GENERAL FUND 141 | FEDERAL FUND 142 | SCHOOL NUTRITION FUND 143 | CAPITAL ROV FUND 177 | OPEB TRUST FUND 210 | FIXED ASSETS FUND 220 | HEALTH INS FUND 263 |
|---|------------------------|------------------------|------------------------------------|----------------------------|---------------------------|-----------------------------|---------------------------|
| ASSETS | | | | | | | |
| Cash and Cash Equivalents | 608,139.15 | (217,446.74) | 1,693,143.13 | 3,930,992.36 | 76,558.65 | - | 2,208,344.79 |
| Investments - LGIP | 24,427,048.82 | - | - | - | - | - | 205,882.33 |
| Investments - Mutual Funds | - | - | - | - | 6,161,549.90 | - | - |
| Cash Clearing - School Activity | 5,000.00 | - | - | - | - | - | - |
| CDARS - First Horizon | - | - | - | - | - | - | - |
| Accrued Interest | - | - | - | - | 2,054.60 | - | - |
| Accounts Receivable | - | - | - | - | - | - | - |
| Due from Other Govts | - | 220,174.92 | 43,606.10 | - | - | - | - |
| Due from City | - | - | - | - | - | - | - |
| Due from Schools | - | - | - | - | - | - | - |
| Due from Other Funds | 11,796.67 | - | - | - | - | - | - |
| Restricted Investments - SRT | 1,550,012.00 | - | - | - | - | - | - |
| Prepaid Expenses | 7,649.25 | - | - | - | - | - | - |
| Fixed Assets: | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | 6,377,894.00 | - |
| Land Improvements | - | - | - | - | - | 1,970,270.25 | - |
| Buildings | - | - | - | - | - | 135,536,875.29 | - |
| Improvements | - | - | - | - | - | 8,591,516.28 | - |
| Equipment | - | - | - | - | - | 22,529,844.63 | - |
| Construction-in-Progress | - | - | - | - | - | 5,480,621.32 | - |
| Accumulated Depreciation | - | - | - | - | - | (41,084,153.75) | - |
| ASSETS TOTAL | 26,609,645.89 | 2,728.18 | 1,736,749.23 | 3,930,992.36 | 6,240,163.15 | 139,402,868.02 | 2,414,227.12 |
| LIABILITIES | | | | | | | |
| Accounts Payable | 212,572.40 | 2,728.18 | 179,738.90 | - | - | - | 1,010.00 |
| Accrued Expenses | 101,295.97 | - | - | - | - | - | 184,246.00 |
| Due to the City of Germantown | - | - | - | - | - | - | - |
| Due to Schools | - | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - |
| Unearned Revenue | 6,955.00 | - | 112,597.59 | - | - | - | - |
| LIABILITIES TOTAL | 320,823.37 | 2,728.18 | 292,336.49 | - | - | - | 185,256.00 |
| FUND BALANCE | | | | | | | |
| Change in Fund Balance | 3,090,258.05 | - | 93,459.72 | 1,012,238.76 | 166,827.78 | 3,445,233.46 | 1,428,885.91 |
| Beginning Fund Balance | 23,198,564.47 | - | 1,350,953.02 | 2,918,753.60 | 6,073,335.37 | 135,957,634.56 | 800,085.21 |
| Ending Fund Balance | 26,288,822.52 | - | 1,444,412.74 | 3,930,992.36 | 6,240,163.15 | 139,402,868.02 | 2,228,971.12 |
| LIABILITIES AND FUND BALANCE TOTAL | 26,609,645.89 | 2,728.18 | 1,736,749.23 | 3,930,992.36 | 6,240,163.15 | 139,402,868.02 | 2,414,227.12 |
| VARIANCE | - | 0.00 | - | (0.00) | - | (0.00) | - |

Germantown Municipal School District BALANCE SHEET All Funds As of Month Ending March 31, 2026

| |
|-----------------------|
| Total |
| 8,299,731.34 |
| 24,632,931.15 |
| 6,161,549.90 |
| 5,000.00 |
| - |
| 2,054.60 |
| - |
| 263,781.02 |
| - |
| - |
| 11,796.67 |
| 1,550,012.00 |
| 7,649.25 |
| - |
| 6,377,894.00 |
| 1,970,270.25 |
| 135,536,875.29 |
| 8,591,516.28 |
| 22,529,844.63 |
| 5,480,621.32 |
| (41,084,153.75) |
| 180,337,373.95 |
| |
| 396,049.48 |
| 285,541.97 |
| - |
| - |
| - |
| 119,552.59 |
| 801,144.04 |
| |
| 9,236,903.68 |
| 170,299,326.23 |
| 179,536,229.91 |
| 180,337,373.95 |
| |
| |

Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026

| | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|---|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| GENERAL FUND REVENUES - FUND 141 | | | | | |
| TISA REVENUE | 39,015,016.00 | 3,866,273.29 | 31,721,693.88 | (7,293,322.12) | 81.31% |
| SHELBY COUNTY GOVERNMENT | | | | | |
| Property Taxes | 17,227,053.00 | 7,576,657.58 | 16,229,547.22 | (997,505.78) | 94.21% |
| Sales Tax | 10,200,016.00 | 1,096,578.56 | 6,324,016.24 | (3,875,999.76) | 62.00% |
| Wheel Tax | 1,403,882.00 | - | 1,336,201.99 | (67,680.01) | 95.18% |
| Mixed Drink Tax | | 181.36 | 1,751.82 | 1,751.82 | #DIV/0! |
| CITY OF GERMANTOWN | | | | | |
| Maintenance of Effort | 3,082,064.00 | 256,838.67 | 2,311,548.03 | (770,515.97) | 75.00% |
| PEG Funding | 97,500.00 | - | 41,411.64 | (56,088.36) | 42.47% |
| Mixed Drink Tax | 252,000.00 | 34,471.80 | 175,775.41 | (76,224.59) | 69.75% |
| OTHER LOCAL REVENUE | | | | | |
| TUITION | 1,241,000.00 | 62,040.34 | 648,812.27 | (592,187.73) | 52.28% |
| OTHER STATE REVENUE | 385,057.00 | 2,910.00 | 208,859.00 | (176,198.00) | 54.24% |
| TRANSFERS - INDIRECT COSTS | 3,210,537.20 | 133,975.20 | 1,607,042.76 | (1,603,494.44) | 50.06% |
| RESERVES | 70,000.00 | - | - | (70,000.00) | 0.00% |
| TOTAL GENERAL FUND REVENUES | 6,929,270.81 | - | - | (6,929,270.81) | 0.00% |
| | 83,113,396.01 | 13,029,926.80 | 60,606,660.26 | (22,506,735.75) | 72.92% |

| GENERAL FUND EXPENDITURES - FUND 141 | | | | | |
|---|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| 71100 REGULAR INSTRUCTION | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Salaries & Wages | 27,330,087.00 | 2,120,791.26 | 18,150,561.74 | (9,179,525.26) | 66.41% |
| Benefits | 8,960,132.60 | 2,981,366.53 | 7,454,023.34 | (1,506,109.26) | 83.19% |
| Contract w/Priv. Agencies | 225,000.00 | - | 206,600.00 | (18,400.00) | 91.82% |
| Maint & Rep - Equipment | 12,000.00 | 141.88 | 6,999.45 | (5,000.55) | 58.33% |
| Travel | 2,500.00 | 323.49 | 1,845.12 | (654.88) | 73.80% |
| Other Contract Svcs | 1,015,165.00 | 69,685.28 | 802,804.64 | (212,360.36) | 79.08% |
| Inst. Supplies | 375,598.00 | 791.97 | 105,405.30 | (270,192.70) | 28.06% |
| Textbooks | 1,144,286.16 | - | 787,090.08 | (357,196.08) | 68.78% |
| Software | 488,000.00 | 1,200.00 | 421,930.95 | (66,069.05) | 86.46% |
| Other Supplies | 153,500.00 | - | 150,678.67 | (2,821.33) | 98.16% |
| Inservice/Staff Dev. | 131,000.00 | - | 130,410.55 | (589.45) | 99.55% |
| Other Charges | 28,384.00 | 806.04 | 22,168.33 | (6,215.67) | 78.10% |
| Equipment | 1,121,704.11 | 83,429.07 | 850,905.71 | (270,798.40) | 75.86% |
| TOTAL REGULAR INSTRUCTION | 40,987,356.87 | 5,258,535.52 | 29,091,423.88 | (11,895,932.99) | 70.98% |

Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026

| 71150 ALTERNATIVE EDUCATION | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|------------------------------------|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 276,300.00 | 22,425.56 | 190,334.81 | (85,965.19) | 68.89% |
| Benefits | 64,674.80 | 5,302.72 | 43,085.70 | (21,589.10) | 66.62% |
| Inst. Supplies | 1,000.00 | - | - | (1,000.00) | 0.00% |
| Equipment | 1,000.00 | - | - | (1,000.00) | 0.00% |
| TOTAL ALTERNATIVE EDUCATION | 342,974.80 | 27,728.28 | 233,420.51 | (109,554.29) | 68.06% |

| 71200 SPECIAL EDUCATION INSTRUCTION | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 5,416,240.00 | 424,629.61 | 3,627,964.31 | (1,788,275.69) | 66.98% |
| Benefits | 1,257,259.40 | 119,030.01 | 959,724.93 | (297,534.47) | 76.33% |
| Contract w/Priv. Agencies | 40,900.00 | 8,949.11 | 20,071.25 | (20,828.75) | 49.07% |
| Contracts for Sub Teachers | 1,000.00 | - | 1,000.00 | 0.00 | 100.00% |
| Noncertified Subs | 1,800.00 | - | 1,774.87 | (25.13) | 98.60% |
| Other Contract Svcs | 10,000.00 | 3,025.00 | 9,779.00 | (221.00) | 97.79% |
| Inst. Supplies | 28,900.00 | - | 28,900.00 | 0.00 | 100.00% |
| Equipment | 12,000.00 | - | 8,936.41 | (3,063.59) | 74.47% |
| TOTAL SPECIAL EDUCATION INSTRUCTION | 6,768,099.40 | 555,633.73 | 4,658,150.77 | (2,109,948.63) | 68.83% |

| 71300 CAREER & TECHNICAL EDUCATION | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|---|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 1,200,488.00 | 91,321.74 | 776,573.92 | (423,914.08) | 64.69% |
| Benefits | 292,292.60 | 21,929.35 | 179,917.09 | (112,375.51) | 61.55% |
| Maintenance & Repairs | 10,500.00 | - | 783.15 | (9,716.85) | 7.46% |
| Inst. Supplies | 44,400.00 | - | 27,800.00 | (16,600.00) | 62.61% |
| Software | 10,000.00 | - | - | (10,000.00) | 0.00% |
| Other Supplies | 5,000.00 | - | 1,404.30 | (3,595.70) | 28.09% |
| Other Charges | 206,880.00 | - | - | (206,880.00) | 0.00% |
| Equipment | 607,404.00 | 7,874.92 | 55,128.76 | (552,275.24) | 9.08% |
| TOTAL CAREER & TECHNICAL EDUCATION | 2,376,964.60 | 121,126.01 | 1,041,607.22 | (1,335,357.38) | 43.82% |

| 72110 ATTENDANCE & PLANNING | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 697,357.00 | 57,815.66 | 507,925.96 | (189,431.04) | 72.84% |
| Benefits | 161,036.00 | 13,006.78 | 105,248.42 | (55,787.58) | 65.36% |
| Travel | 850.00 | 23.20 | 441.20 | (408.80) | 51.91% |

Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026

| | | | | | |
|--|-------------------|------------------|-------------------|---------------------|---------------|
| Other Contract Svcs. | 45,000.00 | - | 40,679.25 | (4,320.75) | 0.00% |
| Other Supplies | 5,000.00 | - | 1,309.50 | (3,690.50) | 26.19% |
| Inservice/Staff Dev. | 26,700.00 | 345.10 | 10,911.32 | (15,788.68) | 40.87% |
| Other Charges | 37,000.00 | 891.75 | 21,711.35 | (15,288.65) | 58.68% |
| TOTAL ATTENDANCE & PLANNING | 972,943.00 | 72,082.49 | 688,227.00 | (284,716.00) | 70.74% |

| 72120 HEALTH SERVICES | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|------------------------------|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 600,965.00 | 48,319.04 | 408,982.12 | (191,982.88) | 68.05% |
| Benefits | 170,738.00 | 12,871.28 | 104,949.92 | (65,788.08) | 61.47% |
| Travel | 1,000.00 | - | 356.38 | (643.62) | 35.64% |
| Other Contract Svcs. | 1,000.00 | - | 660.00 | (340.00) | 66.00% |
| Other Supplies | 12,500.00 | - | 5,673.16 | (6,826.84) | 45.39% |
| Inservice/Staff Dev. | 7,500.00 | 560.76 | 3,734.01 | (3,765.99) | 49.79% |
| Other Charges | 7,500.00 | 371.46 | 5,424.63 | (2,075.37) | 72.33% |
| Equipment | 8,250.00 | 83.40 | 1,913.75 | (6,336.25) | 23.20% |
| TOTAL HEALTH SERVICES | 809,453.00 | 62,205.94 | 531,693.97 | (277,759.03) | 65.69% |

| 72130 OTHER STUDENT SUPPORT/GUIDANCE | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|---|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 1,577,567.00 | 123,679.58 | 1,058,137.65 | (519,429.35) | 67.07% |
| Benefits | 331,058.00 | 29,829.72 | 243,084.17 | (87,973.83) | 73.43% |
| Travel | 500.00 | 24.07 | 200.51 | (299.49) | 40.10% |
| Other Contract Svcs. | 46,000.00 | 1,650.00 | 5,412.00 | (40,588.00) | 11.77% |
| Other Supplies | 25,300.00 | - | - | (25,300.00) | 0.00% |
| Inservice/Staff Dev. | 63,869.00 | 5,189.76 | 16,715.47 | (47,153.53) | 26.17% |
| Other Charges | 70,000.00 | - | 68,816.50 | (1,183.50) | 98.31% |
| Other Equipment | 99,255.00 | - | 23,882.00 | (75,373.00) | 24.06% |
| TOTAL OTHER STUDENT SUPPORT/GUIDANCE | 2,213,549.00 | 160,373.13 | 1,416,248.30 | (797,300.70) | 63.98% |

| 72210 REGULAR INSTRUCTION SUPPORT | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 2,606,951.00 | 207,141.56 | 1,845,848.94 | (761,102.06) | 70.80% |
| Benefits | 572,145.40 | 77,270.42 | 426,544.32 | (145,601.08) | 74.55% |
| Consultants | 30,000.00 | 5,480.00 | 6,980.00 | (23,020.00) | 23.27% |
| Travel | 2,500.00 | 119.41 | 2,266.98 | (233.02) | 90.68% |
| Library Books/Media | 53,400.00 | - | 53,400.00 | 0.00 | 100.00% |

Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026

| | | | | | |
|--|---------------------|-------------------|---------------------|---------------------|---------------|
| Other Supplies | 13,610.98 | 1,618.56 | 8,120.87 | (5,490.11) | 59.66% |
| Inservice/Staff Dev. | 52,000.00 | 10,395.12 | 26,984.71 | (25,015.29) | 51.89% |
| Other Charges | 5,000.00 | 471.83 | 3,345.12 | (1,654.88) | 66.90% |
| Other Equipment | 6,013.47 | 1,796.00 | 2,985.63 | (3,027.84) | 49.65% |
| TOTAL REGULAR EDUCATION SUPPORT | 3,341,620.85 | 304,292.90 | 2,376,476.57 | (965,144.28) | 71.12% |

| 72220 SPECIAL EDUCATION SUPPORT | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 1,925,157.00 | 156,277.97 | 1,346,424.53 | (578,732.47) | 69.94% |
| Benefits | 452,073.40 | 36,585.89 | 299,663.97 | (152,409.43) | 66.29% |
| Contract w/Priv. Agencies | 11,000.00 | 419.90 | 8,394.57 | (2,605.43) | 76.31% |
| Evaluation & Testing | 15,868.00 | - | 15,868.00 | 0.00 | 100.00% |
| Travel | 7,500.00 | 78.89 | 770.85 | (6,729.15) | 10.28% |
| Other Supplies | 7,000.00 | - | 3,849.48 | (3,150.52) | 54.99% |
| Inservice/Staff Dev. | 22,000.00 | 574.90 | 21,286.24 | (713.76) | 96.76% |
| Other Charges | 1,500.00 | 5.49 | 619.92 | (880.08) | 41.33% |
| TOTAL SPECIAL EDUCATION SUPPORT | 2,442,098.40 | 193,943.04 | 1,696,877.56 | (745,220.84) | 69.48% |

| 72230 CAREER & TECHNICAL SUPPORT | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|---|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Director/ Supervisor | 22,092.00 | 1,841.04 | 17,666.58 | (4,425.42) | 79.97% |
| Benefits | 5,665.00 | 466.80 | 4,230.49 | (1,434.51) | 74.68% |
| Other Supplies | 1,953.00 | - | - | (1,953.00) | 0.00% |
| Inservice/Staff Dev. | 4,000.00 | - | 941.59 | (3,058.41) | 23.54% |
| TOTAL CAREER & TECHNICAL SUPPORT | 33,710.00 | 2,307.84 | 22,838.66 | (10,871.34) | 67.75% |

| 72250 TECHNOLOGY | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|-------------------------|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 899,336.00 | 72,150.58 | 672,994.70 | (226,341.30) | 74.83% |
| Benefits | 263,093.00 | 18,182.81 | 157,981.77 | (105,111.23) | 60.05% |
| Communications | 93,400.00 | 7,335.87 | 46,683.82 | (46,716.18) | 49.98% |
| Consultants | 13,500.00 | - | 8,124.52 | (5,375.48) | 60.18% |
| Maintenance & Repairs | 62,805.25 | 7,424.72 | 25,520.62 | (37,284.63) | 40.63% |
| Internet Connectivity | 257,312.00 | 15,651.20 | 129,509.60 | (127,802.40) | 50.33% |
| Travel | 2,000.00 | 194.30 | 888.76 | (1,111.24) | 44.44% |
| Other Contract Svcs. | 70,000.00 | - | - | (70,000.00) | 0.00% |
| Office Supplies | 500.00 | - | 20.06 | (479.94) | 4.01% |

Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026

| | | | | | |
|-------------------------|---------------------|-------------------|---------------------|---------------------|---------------|
| Cabling | 22,143.00 | - | 21,364.43 | (778.57) | 96.48% |
| Software | 636,446.24 | 10,420.00 | 569,829.39 | (66,616.85) | 89.53% |
| Other Supplies | 27,769.00 | - | 5,021.51 | (22,747.49) | 18.08% |
| Inservice/Staff Dev. | 3,000.00 | - | 434.47 | (2,565.53) | 14.48% |
| Other Charges | 33,000.00 | - | 31,223.40 | (1,776.60) | 94.62% |
| Adm Equipment | 63,656.00 | 585.58 | 31,993.17 | (31,662.83) | 50.26% |
| Other Equipment | 65,000.00 | 2,688.01 | 39,621.53 | (25,378.47) | 60.96% |
| TOTAL TECHNOLOGY | 2,512,960.49 | 134,633.07 | 1,741,211.75 | (771,748.74) | 69.29% |

| 72310 BOARD OF EDUCATION SERVICES | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 21,500.00 | - | 21,500.00 | 0.00 | 100.00% |
| Benefits | 58,645.00 | 14,047.11 | 24,198.22 | (34,446.78) | 41.26% |
| OPEB | 500,000.00 | 291,976.00 | 291,976.00 | (208,024.00) | 58.40% |
| Audit Services | 99,650.00 | - | 90,600.00 | (9,050.00) | 90.92% |
| Dues & Memberships | 21,000.00 | 8,444.00 | 18,694.00 | (2,306.00) | 89.02% |
| Legal Services | 180,350.00 | 11,461.50 | 93,887.43 | (86,462.57) | 52.06% |
| Other Supplies | 1,000.00 | - | 662.56 | (337.44) | 66.26% |
| Liability Insurance | 125,000.00 | - | 88,221.00 | (36,779.00) | 70.58% |
| Surety Bond Premium | 300.00 | - | 300.00 | 0.00 | 100.00% |
| Trustee Commissions | 474,619.00 | 162,391.33 | 387,116.74 | (87,502.26) | 81.56% |
| Workers' Compensation | 90,000.00 | 643.16 | 89,342.60 | (657.40) | 99.27% |
| Inservice/Staff Dev. | 20,000.00 | 1,940.21 | 16,633.35 | (3,366.65) | 83.17% |
| TOTAL BOARD OF EDUCATION SERVICES | 1,592,064.00 | 490,903.31 | 1,123,131.90 | (468,932.10) | 70.55% |

| 72320 OFFICE OF SUPERINTENDENT | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|---------------------------------------|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 476,562.00 | 37,880.24 | 346,014.16 | (130,547.84) | 72.61% |
| Benefits | 115,046.00 | 9,798.48 | 82,165.43 | (32,880.57) | 71.42% |
| Dues & Memberships | 9,500.00 | 43.90 | 4,233.70 | (5,266.30) | 44.57% |
| Postal Charges | 10,000.00 | 365.60 | 6,256.00 | (3,744.00) | 62.56% |
| Travel | 5,000.00 | 410.95 | 1,787.51 | (3,212.49) | 35.75% |
| Other Contracted Svcs. | 29,600.00 | 625.12 | 14,533.73 | (15,066.27) | 49.10% |
| Office Supplies | 20,000.00 | 1,240.84 | 5,966.04 | (14,033.96) | 29.83% |
| Other Supplies | 28,250.00 | 3,582.69 | 17,204.37 | (11,045.63) | 60.90% |
| Inservice/Staff Dev. | 21,200.00 | 60.00 | 10,514.16 | (10,685.84) | 49.60% |
| Other Charges | 1,000.00 | 83.40 | 710.23 | (289.77) | 71.02% |

| TOTAL OFFICE OF SUPERINTENDENT | | | | | |
|---------------------------------------|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| | 716,158.00 | 54,091.22 | 489,385.33 | (226,772.67) | 68.33% |
| 72410 OFFICE OF PRINCIPAL | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Salaries & Wages | 3,856,270.00 | 340,452.25 | 2,700,794.63 | (1,155,475.37) | 70.04% |
| Benefits | 879,170.00 | 77,414.57 | 597,066.67 | (282,103.33) | 67.91% |
| Other Supplies | 147,001.00 | - | 147,001.00 | 0.00 | 100.00% |
| Inservice/Staff Dev. | 12,000.00 | 480.00 | 3,135.82 | (8,864.18) | 26.13% |
| Other Charges | 16,500.00 | - | 16,175.00 | (325.00) | 98.03% |
| TOTAL OFFICE OF PRINCIPAL | 4,910,941.00 | 418,346.82 | 3,464,173.12 | (1,446,767.88) | 70.54% |
| 72510 FISCAL SERVICES | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Salaries & Wages | 478,479.00 | 35,778.08 | 303,237.80 | (175,241.20) | 63.38% |
| Benefits | 128,935.00 | 9,368.30 | 70,693.18 | (58,241.82) | 54.83% |
| Dues & Memberships | 700.00 | - | 120.00 | (580.00) | 17.14% |
| Travel | 600.00 | - | 499.71 | (100.29) | 83.29% |
| Other Contract Svcs. | 10,000.00 | - | 3,197.59 | (6,802.41) | 31.98% |
| Office Supplies | 5,000.00 | 318.90 | 1,630.73 | (3,369.27) | 32.61% |
| Software | 85,000.00 | - | 80,085.89 | (4,914.11) | 94.22% |
| Inservice/Staff Dev. | 24,000.00 | 1,070.00 | 13,666.57 | (10,333.43) | 56.94% |
| Other Charges | 2,250.00 | 1,163.14 | 1,905.40 | (344.60) | 84.68% |
| Other Equipment | 1,500.00 | 449.00 | 449.00 | (1,051.00) | 29.93% |
| TOTAL FISCAL SERVICES | 736,464.00 | 48,147.42 | 475,485.87 | (260,978.13) | 64.56% |
| 72520 HUMAN RESOURCES | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Salaries & Wages | 453,208.00 | 34,606.31 | 315,171.55 | (138,036.45) | 69.54% |
| Benefits | 99,344.00 | 7,332.58 | 63,613.97 | (35,730.03) | 64.03% |
| Dues & Memberships | 899.00 | - | 864.00 | (35.00) | 96.11% |
| Travel | 100.00 | - | - | (100.00) | 0.00% |
| Other Contract Svcs. | 7,547.00 | - | 7,546.50 | (0.50) | 99.99% |
| Office Supplies | 2,000.00 | 12.41 | 719.65 | (1,280.35) | 35.98% |
| Software | 24,832.00 | 790.20 | 22,415.34 | (2,416.66) | 90.27% |
| Other Supplies | 1,200.00 | - | 13.46 | (1,186.54) | 1.12% |
| Inservice/Staff Dev. | 45,815.00 | 4,716.39 | 40,738.06 | (5,076.94) | 88.92% |
| Other Charges | 11,040.00 | - | 5,374.30 | (5,665.70) | 48.68% |

| TOTAL HUMAN RESOURCES | 645,985.00 | 47,457.89 | 456,456.83 | (189,528.17) | 70.66% |
|-----------------------------------|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| 72610 OPERATION OF PLANT | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Salaries & Wages | 631,927.00 | 49,190.26 | 467,618.07 | (164,308.93) | 74.00% |
| Benefits | 195,072.00 | 15,151.35 | 127,375.02 | (67,696.98) | 65.30% |
| Janitorial Services | 1,450,000.00 | 118,417.24 | 949,789.52 | (500,210.48) | 65.50% |
| Other Contract Svcs. | 150,000.00 | 15,744.97 | 93,245.44 | (56,754.56) | 62.16% |
| Utilities | 1,250,000.00 | 176,015.82 | 998,635.40 | (251,364.60) | 79.89% |
| Property Insurance | 425,000.00 | - | 404,711.00 | (20,289.00) | 95.23% |
| Other Charges | 50,000.00 | 1,060.00 | 27,585.68 | (22,414.32) | 55.17% |
| Equipment | 5,000.00 | 276.68 | 1,933.14 | (3,066.86) | 38.66% |
| TOTAL OPERATION OF PLANT | 4,156,999.00 | 375,856.32 | 3,070,893.27 | (1,086,105.73) | 73.87% |
| 72620 MAINTENANCE OF PLANT | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Salaries & Wages | 624,870.00 | 51,093.36 | 465,648.24 | (159,221.76) | 74.52% |
| Benefits | 158,442.00 | 11,423.52 | 102,285.39 | (56,156.61) | 64.56% |
| Maintenance & Repairs | 1,007,182.24 | 107,713.00 | 724,847.10 | (282,335.14) | 71.97% |
| Travel | 25,000.00 | 484.44 | 6,029.50 | (18,970.50) | 24.12% |
| Other Contract Svcs. | 10,000.00 | - | 7,669.62 | (2,330.38) | 76.70% |
| Office Supplies | 1,000.00 | 93.29 | 384.43 | (615.57) | 38.44% |
| Inservice/Staff Dev. | 10,000.00 | 1,382.40 | 1,809.35 | (8,190.65) | 18.09% |
| TOTAL MAINTENANCE OF PLANT | 1,836,494.24 | 172,190.01 | 1,308,673.63 | (527,820.61) | 71.26% |
| 72710 TRANSPORTATION | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Contracts w/Other Schools | 82,891.00 | 6,908.00 | 62,172.00 | (20,719.00) | 75.00% |
| Contracts w/Private Agencies | 1,900,000.00 | 160,706.35 | 1,155,171.80 | (744,828.20) | 60.80% |
| Diesel | 200,000.00 | 13,636.17 | 89,041.27 | (110,958.73) | 44.52% |
| TOTAL TRANSPORTATION | 2,182,891.00 | 181,250.52 | 1,306,385.07 | (876,505.93) | 59.85% |
| 72830 SCHOOL SAFETY | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Maintenance & Repairs | 3,000.00 | - | - | (3,000.00) | 0.00% |
| Office Supplies | 250.00 | - | - | (250.00) | 0.00% |
| Other Supplies & Materials | 500.00 | - | 240.80 | (259.20) | 48.16% |

Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026

| | | | | | |
|----------------------------|------------------|----------|------------------|--------------------|---------------|
| Inservice/Staff Dev. | 10,000.00 | - | 74.38 | (9,925.62) | 0.74% |
| Other Charges | 30,950.00 | - | 10,103.58 | (20,846.42) | 32.64% |
| Other Equipment | 55,000.00 | - | - | (55,000.00) | 0.00% |
| TOTAL SCHOOL SAFETY | 99,700.00 | - | 10,418.76 | (89,281.24) | 10.45% |

| 76100 REGULAR CAPITAL OUTLAY | 2025-26 FYTD | March 2026 Monthly | 2025-26 FYTD | Unexpended | 2025-26 |
|--|----------------------|---------------------------|----------------------|------------------------|----------------|
| Architects | 568,416.74 | 84,414.36 | 475,789.03 | (92,627.71) | 83.70% |
| Oth Contracted Services | 194,702.00 | - | 103,960.59 | (90,741.41) | 53.39% |
| Transfer to Other Funds | 528,158.00 | - | 378,266.67 | (149,891.33) | 71.62% |
| Building Construction | 66,898.00 | - | 51,032.47 | (15,865.53) | 76.28% |
| Building Improvements | 1,342,656.78 | 10,029.00 | 763,077.89 | (579,578.89) | 56.83% |
| Other Capital Outlay | 733,137.84 | 17,541.60 | 541,095.59 | (192,042.25) | 73.81% |
| TOTAL REGULAR CAPITAL OUTLAY | 3,433,969.36 | 111,984.96 | 2,313,222.24 | (1,120,747.12) | 67.36% |
| TRANSFERS TO CAFETERIA FUND | 0.00 | - | - | 0.00 | 0.00% |
| TOTAL GENERAL FUND EXPENDITURES | 83,113,396.01 | 8,793,090.42 | 57,516,402.21 | (25,596,993.80) | 69.20% |
| TOTAL GENERAL FUND BALANCE | 0.00 | 4,236,836.38 | 3,090,258.05 | | |

Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026

| | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|---|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| FEDERAL FUND REVENUES - FUND 142 | | | | | |
| Consolidated Admin | 78,700.00 | 6,802.59 | 54,934.37 | (23,765.63) | 69.80% |
| Title I, Part A | 1,205,426.00 | 78,477.41 | 569,331.55 | (636,094.45) | 47.23% |
| Title II, Part A | 165,900.00 | 15,775.61 | 80,742.27 | (85,157.73) | 48.67% |
| Title III | 27,460.00 | - | 19,780.23 | (7,679.77) | 72.03% |
| Title IV | 133,843.00 | 14,288.41 | 56,847.80 | (76,995.20) | 42.47% |
| CTE Perkins Basic | 66,780.00 | 5,605.85 | 55,362.12 | (11,417.88) | 82.90% |
| IDEA, Part B | 2,582,511.00 | 98,105.08 | 781,275.83 | (1,801,235.17) | 30.25% |
| IDEA Preschool | 27,508.00 | 1,119.97 | 19,865.95 | (7,642.05) | 72.22% |
| TOTAL FEDERAL FUND REVENUES | 4,288,128.00 | 220,174.92 | 1,638,140.12 | (2,649,987.88) | 38.20% |

| FEDERAL FUND EXPENDITURES - FUND 142 | | | | | |
|---|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| CONSOLIDATED ADM - 010 | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Salaries & Wages | 55,235.00 | 4,602.58 | 41,423.22 | (13,811.78) | 74.99% |
| Benefits | 12,304.00 | 1,017.08 | 8,554.59 | (3,749.41) | 69.53% |
| Indirect Costs | 2,000.00 | - | - | (2,000.00) | 0.00% |
| Inservice/Staff Dev. | 8,461.00 | 1,182.93 | 4,956.56 | (3,504.44) | 58.58% |
| Other Equipment | 700.00 | - | - | (700.00) | 0.00% |
| TOTAL CONSOLIDATED ADM | 78,700.00 | 6,802.59 | 54,934.37 | (23,765.63) | 69.80% |

| TITLE I, PART A - 100 | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|-------------------------------|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| Salaries & Wages | 446,697.00 | 30,104.87 | 249,178.88 | (197,518.12) | 55.78% |
| Benefits | 110,639.00 | 6,615.85 | 53,719.49 | (56,919.51) | 48.55% |
| Travel/Mileage | 4,000.00 | - | - | (4,000.00) | 0.00% |
| Contracts for Sub Teachers | 48,282.00 | 3,225.00 | 15,286.50 | (32,995.50) | 31.66% |
| Other Contract Svcs. | 49,690.00 | - | - | (49,690.00) | 0.00% |
| Inst. Supplies | 121,010.00 | 3,420.80 | 67,079.79 | (53,930.21) | 55.43% |
| Software | 1,700.00 | - | 1,397.00 | (303.00) | 82.18% |
| Other Supplies & Materials | 4,600.00 | - | 122.48 | (4,477.52) | 2.66% |
| Indirect costs | 39,000.00 | - | - | (39,000.00) | 0.00% |
| Inservice/Staff Dev. | 281,528.00 | 28,932.79 | 147,911.88 | (133,616.12) | 52.54% |
| Other Charges | 5,829.00 | - | 817.78 | (5,011.22) | 14.03% |
| Regular Instruction Equipment | 85,875.00 | 6,178.10 | 27,963.59 | (57,911.41) | 32.56% |
| Other Equipment | 6,576.00 | - | 5,854.16 | (721.84) | 89.02% |
| TOTAL TITLE I, PART A | 1,205,426.00 | 78,477.41 | 569,331.55 | (636,094.45) | 47.23% |

| TITLE II, PART A - 200 | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|------------------------------------|----------------------------------|------------------------------------|------------------------------|---------------------------|-----------------------|
| Salaries & Wages | 51,660.00 | 3,682.08 | 36,888.72 | (14,771.28) | 71.41% |
| Benefits | 11,348.00 | 811.70 | 7,306.58 | (4,041.42) | 64.39% |
| Contracts for Sub Teachers | 7,800.00 | - | 1,870.50 | (5,929.50) | 23.98% |
| Indirect Costs | 6,000.00 | - | - | (6,000.00) | 0.00% |
| Inservice/Staff Dev. | 89,092.00 | 11,281.83 | 34,676.47 | (54,415.53) | 38.92% |
| TOTAL TITLE II, PART A | 165,900.00 | 15,775.61 | 80,742.27 | (85,157.73) | 48.67% |
| TITLE III - 300 | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Instructional Supplies & Materials | 15,593.00 | - | 15,213.68 | (379.32) | 97.57% |
| Other Supplies & Materials | 300.00 | - | - | (300.00) | 0.00% |
| Inservice/Staff Dev. | 11,567.00 | - | 4,566.55 | (7,000.45) | 39.48% |
| TOTAL TITLE III | 27,460.00 | - | 19,780.23 | (7,679.77) | 72.03% |
| TITLE IV - 440 | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Contracts for Sub Teachers | 4,515.00 | - | - | (4,515.00) | 0.00% |
| Other Contract Svcs. | 15,000.00 | - | - | (15,000.00) | 0.00% |
| Instructional Supplies & Materials | 8,900.00 | - | 8,809.32 | (90.68) | 98.98% |
| Other Supplies & Materials | 23,670.00 | 1,050.30 | 6,985.89 | (16,684.11) | 29.51% |
| Inservice/Staff Dev. | 71,082.00 | 13,238.11 | 36,306.02 | (34,775.98) | 51.08% |
| Other Charges | 2,000.00 | - | - | (2,000.00) | 0.00% |
| Reg Instructional Equipment | 8,676.00 | - | 4,746.57 | (3,929.43) | 54.71% |
| TOTAL TITLE IV | 133,843.00 | 14,288.41 | 56,847.80 | (76,995.20) | 42.47% |
| CTE PERKINS BASIC - 800 | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
| Contracts w/ Vehicle Owners | 5,239.00 | - | - | (5,239.00) | 0.00% |
| Contracts for Sub Teachers | 7,184.00 | 2,580.00 | 5,998.50 | (1,185.50) | 83.50% |
| Instructional Supplies & Materials | 715.00 | - | 115.96 | (599.04) | 16.22% |
| Software | 28,000.00 | - | 27,960.00 | (40.00) | 99.86% |
| Other Supplies | 9,699.00 | - | 8,699.00 | (1,000.00) | 89.69% |
| Inservice/Staff Dev. | 15,943.00 | 3,025.85 | 12,588.66 | (3,354.34) | 78.96% |
| TOTAL CTE PERKINS BASIC | 66,780.00 | 5,605.85 | 55,362.12 | (11,417.88) | 82.90% |

Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026

| IDEA, PART B - 900 | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--------------------------------|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| Salaries & Wages | 876,000.00 | 66,975.55 | 510,550.09 | (365,449.91) | 58.28% |
| Benefits | 342,804.00 | 17,779.85 | 135,857.68 | (206,946.32) | 39.63% |
| Contracts W/Private Agencies | 102,159.00 | - | 5,850.00 | (96,309.00) | 5.73% |
| Evaluation & Testing | 45,000.00 | - | 4,773.55 | (40,226.45) | 10.61% |
| Maintenance & Repairs-Vehicles | 3,000.00 | - | - | (3,000.00) | 0.00% |
| Contracts for Sub Teachers | 12,000.00 | 838.00 | 7,974.03 | (4,025.97) | 66.45% |
| Noncertified Subs | 15,000.00 | 396.03 | 3,442.07 | (11,557.93) | 22.95% |
| Other Contract Svcs. | 40,000.00 | 852.50 | 4,221.25 | (35,778.75) | 10.55% |
| Fuel | 4,000.00 | - | 477.08 | (3,522.92) | 11.93% |
| Instr. Supplies | 215,000.00 | - | 16,647.40 | (198,352.60) | 7.74% |
| Other Supplies | 163,000.00 | - | 23,156.66 | (139,843.34) | 14.21% |
| Indirect costs | 20,000.00 | - | - | (20,000.00) | 0.00% |
| Vehicle Insurance | 1,000.00 | - | 252.43 | (747.57) | 25.24% |
| Inservice/Staff Dev. | 153,948.00 | 11,263.15 | 57,911.26 | (96,036.74) | 37.62% |
| Other Charges | 39,600.00 | - | 2,583.30 | (37,016.70) | 6.52% |
| Special Education Equipment | 100,000.00 | - | 7,579.03 | (92,420.97) | 7.58% |
| Other Equipment | 450,000.00 | - | - | (450,000.00) | 0.00% |
| TOTAL IDEA, PART B | 2,582,511.00 | 98,105.08 | 781,275.83 | (1,801,235.17) | 30.25% |

| IDEA PRESCHOOL - 910 | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|-----------------------------|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| Other Contract Svcs. | 13,651.00 | - | 13,651.00 | 0.00 | 100.00% |
| Instr. Supplies | 3,903.00 | - | 440.95 | (3,462.05) | 11.30% |
| Indirect Costs | 877.00 | - | - | (877.00) | 0.00% |
| Inservice/Staff Dev. | 5,774.00 | 1,119.97 | 5,774.00 | 0.00 | 100.00% |
| Special Education Equipment | 3,303.00 | - | - | (3,303.00) | 0.00% |
| TOTAL IDEA PRESCHOOL | 27,508.00 | 1,119.97 | 19,865.95 | (7,642.05) | 72.22% |

| | | | | | |
|--|--------------|------------|--------------|----------------|--------|
| TOTAL FEDERAL FUND EXPENDITURES | 4,288,128.00 | 220,174.92 | 1,638,140.12 | (2,649,987.88) | 38.20% |
| TOTAL FEDERAL FUND BALANCE | - | - | - | | |

| | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| SCHOOL NUTRITION FUND REVENUES - FUND 143 | | | | | |
| Lunch, Breakfast, A la Carte Sales | 1,561,259.00 | 162,053.35 | 1,245,132.15 | (316,126.85) | 79.75% |
| State Matching Funds | - | 16,020.46 | 16,020.46 | 16,020.46 | 0.00% |
| USDA School Lunch | 534,604.00 | 38,492.26 | 309,988.22 | (224,615.78) | 57.98% |
| USDA Breakfast | 45,650.00 | 5,113.84 | 38,489.98 | (7,160.02) | 84.32% |
| USDA Other | - | - | 130,018.87 | 130,018.87 | 0.00% |
| Other State Funds | - | - | - | - | 0.00% |
| Other Federal Thru State Funds | 60,729.00 | - | - | (60,729.00) | 0.00% |
| Other Revenue | 7,296.00 | 2,345.80 | 5,202.15 | (2,093.85) | 71.30% |
| RESERVES | | | | - | 0.00% |
| TOTAL SCHOOL NUTRITION FUND REVENUES | 2,209,538.00 | 224,025.71 | 1,744,851.83 | (464,686.17) | 78.97% |
| CONTRACTED EXPENDITURES - FUND 143 | | | | | |
| Other Contracted Services - SFE | 1,908,052.37 | 179,198.90 | 1,575,178.54 | (332,873.83) | 82.55% |
| DISTRICT EXPENDITURES - FUND 143 | | | | | |
| Maint and Repair - Equipment | 50,000.00 | 840.00 | 13,804.61 | (36,195.39) | 27.61% |
| UDSA Commodities | 138,074.00 | - | - | (138,074.00) | 0.00% |
| Other Supplies & Materials | 7,000.00 | - | 1,027.43 | (5,972.57) | 14.68% |
| Inservice/ Staff Development | 2,000.00 | - | 1,149.50 | (850.50) | 57.48% |
| Equipment | 100,000.00 | 13,744.76 | 60,232.03 | (39,767.97) | 60.23% |
| TOTAL DISTRICT EXPENDITURES | 297,074.00 | 14,584.76 | 76,213.57 | (220,860.43) | 25.65% |
| TOTAL SCHOOL NUTRITION FUND EXPENDITURES | 2,205,126.37 | 193,783.66 | 1,651,392.11 | (553,734.26) | |
| Excess/(Def) of Revenues over Expenditures | 4,411.63 | 30,242.05 | 93,459.72 | 89,048.09 | |
| Operating Transfer In | - | - | - | | |
| SCHOOL NUTRITION FUND BALANCE | 4,411.63 | 30,242.05 | 93,459.72 | | |

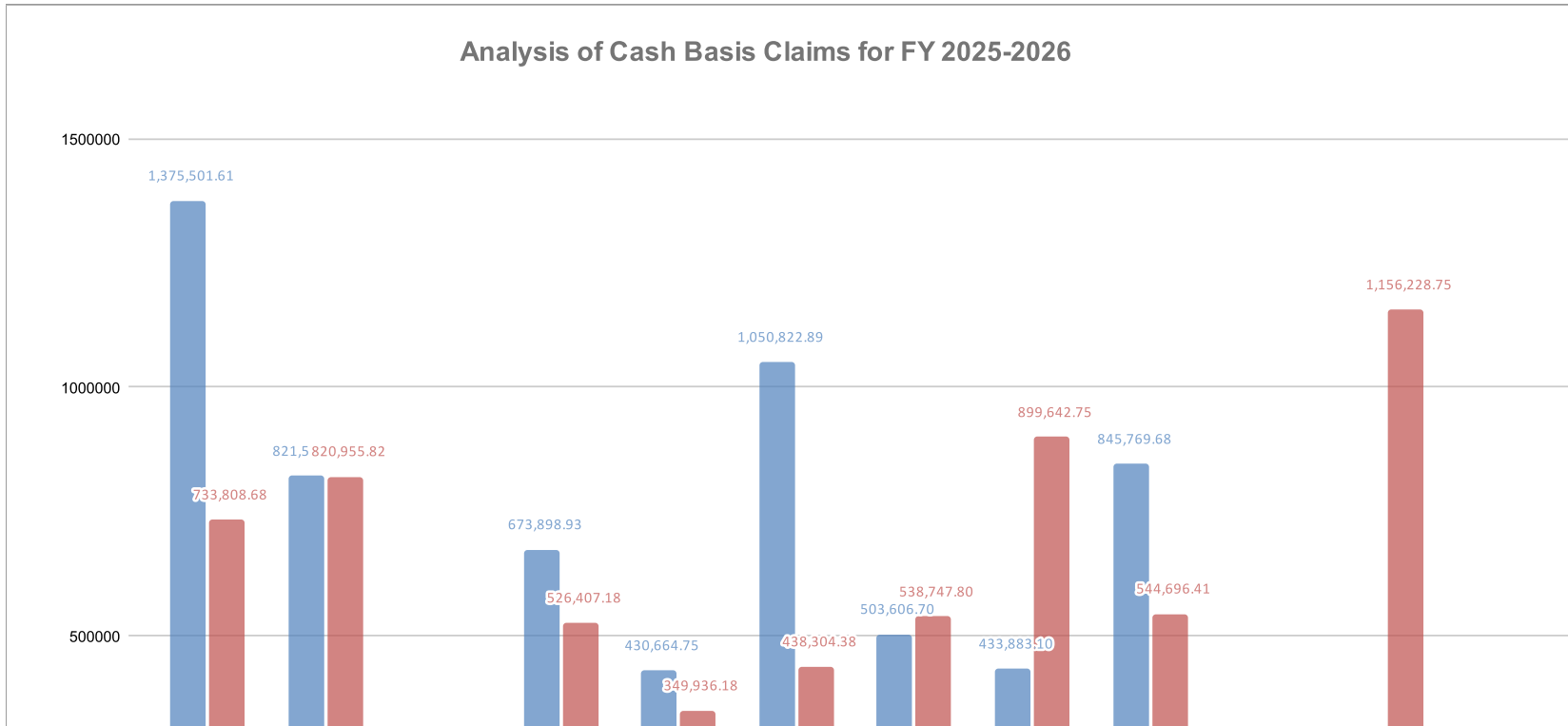
| | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| CAPITAL IMPROV FUND REVENUES - FUND 177 | | | | | |
| County Commission | 2,500,000.00 | 245,356.55 | 1,962,852.40 | (537,147.60) | 78.51% |
| Transfers from City of Germantown | - | - | - | - | 0.00% |
| Interest Income | - | - | - | - | 0.00% |
| RESERVES | 1,450,613.64 | - | - | - | 0.00% |
| TOTAL CAPITAL IMPROV REVENUES | 3,950,613.64 | 245,356.55 | 1,962,852.40 | (537,147.60) | 49.68% |
| CAPITAL IMPROV FUND EXPENDITURES - FUND 177 | | | | | |
| Building Improvements | 3,950,613.64 | - | 950,613.64 | (3,000,000.00) | 24.06% |
| TOTAL CAPITAL IMPROV EXPENDITURES | 3,950,613.64 | - | 950,613.64 | (3,000,000.00) | 24.06% |
| CAPITAL IMPROVEMENTS FUND BALANCE | (0.00) | 245,356.55 | 1,012,238.76 | | |

| | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|---|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| OPEB TRUST FUND REVENUES - 210 | | | | | |
| Employer Contributions | 547,000.00 | 305,611.00 | 305,611.00 | (241,389.00) | 55.87% |
| Retiree Contributions | 96,000.00 | - | - | (96,000.00) | 0.00% |
| Interest and Dividend Income | 75,000.00 | 9,958.35 | 132,336.34 | 57,336.34 | 176.45% |
| Realized gain/(loss) on investments | - | 19,818.26 | 119,774.24 | 119,774.24 | 0.00% |
| Unrealized gain/(loss) on investments | 318,000.00 | (323,740.69) | 135,172.94 | (182,827.06) | 42.51% |
| Other Income | - | - | - | - | 0.00% |
| TOTAL OPEB TRUST FUND REVENUES | 1,036,000.00 | 11,646.92 | 692,894.52 | (343,105.48) | 66.88% |
| OPEB TRUST FUND EXPENDITURES - 210 | | | | | |
| Retiree Stipends | 120,000.00 | 13,500.00 | 119,100.00 | (900.00) | 99.25% |
| Medical Claims /Stop Loss Premiums | 600,000.00 | 49,300.13 | 396,091.77 | (203,908.23) | 66.02% |
| Administrative Expenses | 25,000.00 | 1,208.33 | 10,874.97 | (14,125.03) | 43.50% |
| Insurance Premiums | 40,000.00 | - | - | (40,000.00) | 0.00% |
| TOTAL OPEB TRUST FUND EXPENDITURES | 785,000.00 | 64,008.46 | 526,066.74 | (258,933.26) | 67.01% |
| OPEB TRUST FUND BALANCE | 251,000.00 | (52,361.54) | 166,827.78 | | |

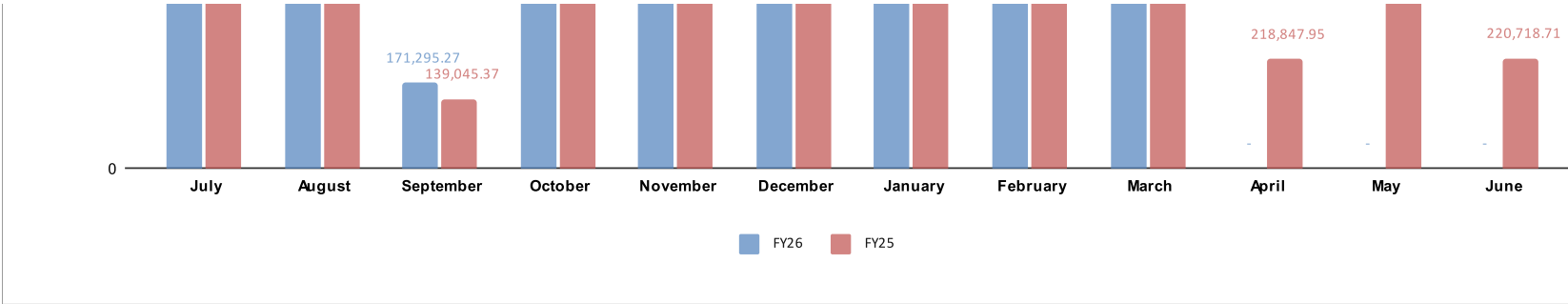
| | 2025-26 FYTD Revised Bdgt | March 2026 Monthly Activity | 2025-26 FYTD Activity | Unexpended Balance | 2025-26 FYTD % |
|--|------------------------------|--------------------------------|--------------------------|-----------------------|-------------------|
| HEALTH INS FUND REVENUES - FUND 263 | | | | | |
| Employee Contributions | 2,203,215.00 | 223,380.37 | 1,679,334.80 | (523,880.20) | 76.22% |
| Employer Contributions | 7,175,360.00 | 2,891,827.54 | 6,247,987.57 | (927,372.43) | 87.08% |
| Other Income | 100,000.00 | 23,799.99 | 242,622.77 | 142,622.77 | 242.62% |
| Interest Income | - | - | 5,882.33 | 5,882.33 | 0.00% |
| RESERVES | 1,200,000.00 | - | 1,000,000.00 | (200,000.00) | 83.33% |
| TOTAL HEALTH INS FUND REVENUES | 10,678,575.00 | 3,139,007.90 | 9,175,827.47 | (1,502,747.53) | 85.93% |
| HEALTH INS FUND EXPENDITURES - FUND 263 | | | | | |
| Medical Claims | 8,695,849.00 | 845,769.68 | 6,306,977.56 | (2,388,871.44) | 72.53% |
| Stop-Loss Premiums | 1,130,726.00 | 95,615.98 | 841,729.63 | (288,996.37) | 74.44% |
| Administrative Expenses | 312,000.00 | 27,321.38 | 235,329.56 | (76,670.44) | 75.43% |
| Other Contracted Services - Clinic | 540,000.00 | 27,343.74 | 362,904.81 | (177,095.19) | 67.20% |
| TOTAL HEALTH INS FUND EXPENDITURES | 10,678,575.00 | 996,050.78 | 7,746,941.56 | (2,931,633.44) | 72.55% |
| HEALTH INSURANCE FUND BALANCE | - | 2,142,957.12 | 1,428,885.91 | | |

CASH BASIS HEALTH CLAIMS ANALYSIS

| MONTH | FY 26 Cash Basis Claims | FY 25 Cash Basis Claims |
|-----------|-------------------------|--|
| July | 1,375,501.61 | 733,808.68 |
| August | 821,534.63 | 820,955.82 |
| September | 171,295.27 | 139,045.37 |
| October | 673,898.93 | 526,407.18 |
| November | 430,664.75 | 349,936.18 |
| December | 1,050,822.89 | 438,304.38 |
| January | 503,606.70 | 538,747.80 |
| February | 433,883.10 | 899,642.75 |
| March | 845,769.68 | 544,696.41 |
| April | - | 218,847.95 |
| May | - | 1,156,228.75 |
| June | - | 220,718.71 |
| Y-T-D | <u>6,306,977.56</u> | <u>6,587,339.98</u> |
| | | Monthly Average Budget <u>724,654.08</u> |



Germantown Municipal School District REVENUE and EXPENSE REPORT HEALTH INSURANCE FUND As of Month Ending March 31, 2026



Financial Report Notes - Month End of March 2026

- Report Total Assets, Liabilities, and Fund Balance for each fund on the Balance Sheet.
- Health Insurance Fund: Health Claims totaled \$845,769.68 for the month versus \$724K budgeted, bringing our YTD total for claims to \$6.30 million. The claim expenses to date represent 73% of the total revised annual budget.
- Cafeteria Fund: SFE is reporting a net income of \$93,459 for the year
- OPEB Trust Fund: Net realized and unrealized gains on investments total \$256K year to date.

Germantown Municipal School District

| | | | |
|--|--|----------------------------------|---|
| Monitoring: Review: Annually | Descriptor Term: Graduation Requirements | Descriptor Code: 4.605 | Issued Date: 04/**/26 10/24/23 04/25/23 02/07/23 |
| | | Rescinds: 4.605 | Issued: 04/19/21 |

1 *General*

2 To meet the requirements for graduation, a student shall have attained an approved attendance, conduct
3 and subject matter record which covers a planned program of education, and such record shall be kept
4 on file in the high school.

5 The program of studies shall include areas required by the State Board of Education.

6 The courses which shall be required of all students in grades nine (9) through twelve (12) shall be in
7 accordance with the Rules and Regulations of the State Board of Education.

8 **TRADITIONAL HIGH SCHOOL DIPLOMA REQUIREMENTS**

9 Before graduation, every student shall:

- 10 1. Achieve the specified twenty-two (22) units of credit;
- 11 2. Have satisfactory records of attendance and conduct;
- 12 3. Take the ACT, SAT examination, or other eleventh (11th) grade post-secondary readiness
13 assessment, as determined by the Tennessee Commissioner of Education, unless the student
14 qualifies for a limited medical exception as defined by the Tennessee Department of Education;
15 and
- 16 4. Take and pass a United States civics test.

17 Course Graduation Requirements:

| | |
|-----------------------|------------|
| 18 English | 4 credits |
| 19 Mathematics | 4 credits |
| 20 Science | 3 credits |
| 21 Social Studies | 3 credits |
| 22 Personal Finance | 0.5 credit |
| 23 Wellness | 1 credit |
| 24 Physical Education | 0.5 credit |
| 25 World Language | 2 credits |
| 26 Fine Arts | 1 credit |
| 27 Elective Focus | 3 credits |

28 Students may not receive credit for courses in which the student was never enrolled.

1 Beginning with students who enroll in ninth (9th) grade in the 2024-2025 school year, or any subsequent
2 school year, students must earn at least one (1) credit in computer science in high school;

3 1. Students may fulfill this requirement by substituting computer science for the student's
4 fourth credit of mathematics, third credit of science, or an elective focus credit. Students
5 may only use computer science as a substitution to fulfill one (1) credit in mathematics,
6 or one (1) credit in science, or one (1) or more elective focus credits required for a
7 traditional high school diploma.

8 2. Students who transfer from another state or country, or from a non-public school to a
9 Tennessee high school during their twelfth (12th) grade year, are exempt from this
10 requirement.

11 **SPECIAL EDUCATION STUDENTS**

12 Special education students who earn the prescribed twenty-two (22) credit minimum shall be awarded a
13 regular high school diploma.

14 Students who have received the below diplomas shall continue to make progress towards a regular high
15 school diploma until the end of the school year in which they turn twenty-two (22) years old.

16 *Special Education Diploma*

17 A special education diploma shall be awarded to students who have not met the requirements for a regular
18 high school diploma, but have:

- 19 1. Completed four (4) years of high school;
- 20 2. Made satisfactory progress on their IEP; and
- 21 3. Maintained satisfactory records of attendance and conduct.

22 *Occupational Diploma*

23 Special education students who do not meet the requirements for a regular high school diploma may be
24 awarded an occupational diploma if the student has:

- 25 1. Completed at least four (4) years of high school;
- 26 2. Made satisfactory progress on his/her IEP;
- 27 3. Maintained satisfactory records of attendance and conduct;
- 28 4. Completed the occupational diploma Skills, Knowledge, and Experience Mastery Assessment
29 (SKEMA); and
- 30 5. Has two (2) years of paid or non-paid work experience.

31 The decision to attain an occupational diploma shall be made at the conclusion of the student's 10th grade
32 year or two (2) academic years prior to the expected graduation date.

1 *Alternative Academic Diploma*

2 Special education students who do not meet the requirements for a regular high school diploma may be
3 awarded an alternate academic diploma if the student has:

- 4 1. Completed at least four (4) years of high school;
- 5 2. Participated in the high school alternate assessments;
- 6 3. Earned the prescribed twenty-two (22) credit minimum;
- 7 4. Made satisfactory progress on their IEP;
- 8 5. Maintained satisfactory records of attendance and conduct; and
- 9 6. Completed a transition assessment that measures postsecondary education and training,
10 employment, independent living, and community involvement.
- 11 7. Take and pass a United States civics test.

12 The required credits may be earned either through the state-approved standards or through alternate
13 academic diploma modified course requirements approved by the State Board of Education. A student
14 who earns an alternate academic diploma shall continue to be eligible for services under IDEA until he
15 or she receives a regular high school diploma or through the school year in which the student turns
16 twenty-two (22).

17 ~~7~~ **INDUSTRY 4.0 DIPLOMA**

18 The Industry 4.0 distinction shall be noted on the transcripts of all students that fulfill the Industry 4.0
19 distinction requirements.

20 The requirements for receiving the Industry 4.0 Diploma distinction are as follows.

21 A. Before the end of the high school student's tenth (10th) grade year, the student shall:

- 22 1. Notify the student's counselor or school principal of the student's intent to pursue an Industry 4.0
23 diploma distinction;
- 24 2. Provide the student's counselor or school principal with documentation signed by the student's
25 parent or legal guardian indicating that the student's parent or legal guardian is aware of the
26 requirements for the parent's or legal guardian's student to obtain an Industry 4.0 diploma
27 distinction and consenting to the student's participation;
- 28 3. Register with a regional American Job Center or other career counseling or community partner
29 approved by the student's school; and.
- 30 4. Enroll in at least one (1) work-based learning or dual enrollment course for the student's eleventh
31 (11th) grade year.

32 B. Beginning in the student's eleventh (11th) grade year, a student pursuing an Industry 4.0 diploma
33 distinction shall meet, no less than once per month, with a career coach who has been approved
34 to provide career coaching services by the student's school. The career coach must:

- 1 1. Be an American Job Center career coach, a career coach from a career counseling or community
2 partner approved by the United States Department of Labor's regional office for the state of
3 Tennessee, or a licensed school counselor or an educator who holds a work-based learning
4 certificate provided by the Department of Education; and
- 5 2. Meet, no less than once per month during the school year, with students assigned to the career
6 coach by the student's school principal to assist students in:
 - 7 i. Developing the personal attributes required for success in the workforce, which include,
8 but are not limited to, time management, networking, communication, teamwork, creative
9 thinking, and conflict resolution;
 - 10 ii. Applying for dual enrollment grants or other available financial aid opportunities,
11 including, but not limited to, grants and scholarships administered by the Tennessee Student
12 Assistance Corporation;
 - 13 iii. Identifying the best combination of dual enrollment, work-based learning, and internship
14 opportunities available to the student; and
 - 15 iv. Preparing for standardized assessments such as the ACT.
- 16 C. Before the end of the student's eleventh (11th) grade year, a student pursuing an Industry 4.0
17 diploma distinction shall enroll in work-based learning or dual enrollment courses for the
18 student's twelfth (12th) grade year.
- 19 D. A student receiving an Industry 4.0 diploma distinction shall successfully complete all
20 coursework required for graduation for their diploma type.
- 21 E. A student pursuing an Industry 4.0 diploma distinction may earn at least one (1) science credit
22 and at least one (1) math credit through course substitutions approved by the State Board,
23 including, but not limited to, dual enrollment and work-based learning courses that are aligned
24 to a student's chosen career path. Work-based learning course substitutions may only fulfill a
25 student's third (3rd) credit of science and/or fourth (4th) credit of math. Pursuant to State Board
26 Rule 0520-01-03-.03, high schools shall accept dual enrollment courses as a substitution for an
27 aligned graduation requirement course.
- 28 F. A student receiving an Industry 4.0 diploma distinction shall earn nine (9) credits of dual
29 enrollment or work-based learning in grades nine (9) through twelve (12), which may be satisfied
30 by the student's successful completion of dual enrollment coursework, work- based learning
31 experiences, on-the-job training, or other mentorships or structured educational experiences that
32 allow the student to apply the student's knowledge and skills in a work environment to develop
33 an understanding of workplace expectations.

34 **STUDENT LOAD**

35 All full-time students in grades 9-12 shall be enrolled each semester in subjects that produce a minimum
36 of six units of credit for graduation per year. Students with hardships and gifted students may appeal this
37 requirement to the superintendent and then to the Board.

1 EARLY GRADUATION STATE EARLY GRADUATION: MOVE ON WHEN READY

2 A student pursuing early graduation through the Move on When Ready program shall complete an intent
3 form available from the Department of Education and submit it to her or his high school principal and
4 the Department of Education. Intent forms will be available in the counseling office of the high school
5 and should be completed upon entry into the 9th grade. Applications will not be accepted for Move On
6 When Ready later than May of the Sophomore year.

7 ~~High school students shall be permitted to complete an early graduation program. Students intending to~~
8 ~~graduate early shall inform the school principal of this intent prior to the beginning of 9th grade or as~~
9 ~~soon thereafter as the intent is known.~~

10 In order to graduate early through Move on When Ready, students must meet the following requirements:

- 11 1. Earn required seventeen (17) credits;
- 12 2. Score on-track or mastered level for each required end-of-course exam;
- 13 3. Attain a cumulative GPA of at least 3.2 on a 4.0 scale;
- 14 4. Meet the benchmark score of twenty-five (25) or higher on the mathematics portion of the ACT
15 and twenty-five (25) or higher on the English portion of the ACT, or equivalent scores on the
16 SAT;
- 17 5. Obtain a qualifying benchmark score on a world language proficiency assessment; and
- 18 6. Complete at least two (2) types of the following courses:
 - 19 a. AP;
 - 20 b. IB;
 - 21 c. Dual enrollment;
 - 22 d. Dual credit.

23 GMSD EARLY GRADUATION

25 A student pursuing early graduation through GMSD's early graduation must fulfill each of the
26 following requirements:

- 27 1. Be in the fourth (4th) year of high school;
- 28 2. Meet the minimum standards established by the State Board of Education;
- 29 3. Meet the Traditional High School Diploma Requirements;
- 30 4. Submit an "Intent to Graduate Early" to their respective counselors prior to their senior year;
31 and
- 32 5. Meet qualifications for the state definition of a "College and Career Readiness".

33 GMSD EARLY GRADUATION DETAILS

- 34 1. The student's official date of graduation will be the last day of the term in which he/she meets
35 all graduation requirements.
- 36 2. As a graduate, he/she will forfeit the right to participate in school activities, including
37 participation in athletics and extracurriculars.
- 38 3. The students will be permitted to participate in graduation ceremonies at the end of the school
39 year, provided that he/she participates in practice activities as required by the school.

Legal References

T.C.A. § 49-6-408

T.C.A. § 49-6-6001

T.C.A. § 49-6-6005

T.C.A. § 49-6-8103

T.C.A. § 49-6-8303

State Board of Education Policy 2.102

State Board of Education Policy 2.103

State Board of Education Rule 0520-01-03



Germantown Municipal School District Budget Amendment

Fiscal Year: 2025 - 2026

Amendment # 10

| GMSD Acct # | GMSD Acct | Original Budget | Approved Changes | Requested Changes | Amended Budget |
|---------------|---|--------------------|---------------------|----------------------|-------------------|
| 141-71100-195 | Certified Subs - Civics Seal | | | 2,500 | 2,500 |
| 141-72210-524 | Inservice/Staff Development - Civics Seal | - | - | 7,500 | 7,500 |
| 141-71100-722 | Regular Instruction Equipment - Civics Seal | - | - | 10,000 | 20,000 |
| | | - | - | | - |

REASON FOR AMENDMENT: Civics Grant Allocation:
 Civics-focused professional development with Bill of Rights Institute
 Instructional Materials for projects and permanent Civic Learning Exhibits, including Gilder Lehrman Institute panels
 Field Trips to Institutions (courthouse and other civic partners)

APPROVAL / DENIAL:

_____ Budget revision is approved effective _____.

_____ Budget revision is denied for the following reason(s):

 GMSD Board Chair Date

 GMSD Superintendent Date



DRAFT 2027-2028 for Board Review

Germantown Municipal Schools District Instructional Calendar

Before School Begins

July 22 - 23

New Teacher Orientation

Monday July 26-
Tuesday August 3

Professional Development Days

First Semester

| Date | Day | Event | Students | Teachers |
|-----------------------------|------------------|---|------------|---------------|
| August 4 | Wednesday | Students Return 1 st Quarter Begins | In | In |
| September 6 | Monday | Labor Day | Out | Out |
| October 8 | Friday | End of 1 st Quarter | In (½ Day) | In (Full Day) |
| October 11-15 | Monday-Friday | Fall Break | Out | Out |
| October 18 | Monday | 2 nd Quarter Begins | In | In |
| November 1 | Monday | ½ PLC Day (AM) ½ Parent Conference Day (PM) | Out | In |
| November 22-24 | Monday-Tuesday | Flex Professional Development Days | Out | Flex |
| November 25-26 | Wednesday-Friday | Thanksgiving Break | Out | Out |
| December 15-17 | Wednesday-Friday | Semester Exams | In | In |
| December 17 | Friday | End of 2 nd Quarter | In (½ Day) | In (Full Day) |
| December 20- December 31 | Monday-Friday | Winter Break | Out | Out |

Second Semester

| Date | Day | Event | Students | Teachers |
|-------------|------------------|--|------------|---------------|
| January 3 | Monday | Administrative Day | Out | In |
| January 4 | Tuesday | 3 rd Quarter Begins | In | In |
| January 17 | Monday | Martin Luther King, Jr. Day | Out | Out |
| February 18 | Friday | ½ PLC Day (AM) ½ Parent Conference Day (PM) | Out | In |
| February 21 | Monday | Presidents' Day/District Learning Day | Out | In |
| March 10 | Friday | 3 rd Quarter Ends | In (½ Day) | In (Full Day) |
| March 13-17 | Monday-Friday | Spring Break | Out | Out |
| March 20 | Monday | 4 th Quarter Begins | In | In |
| April 14 | Friday | Good Friday | Out | Out |
| April 17 | Monday | Easter Break | Out | Out |
| May 17-19 | Wednesday-Friday | Semester Exams | In | In |
| May 19 | Friday | 4 th Quarter Ends | In (½ Day) | In (Full Day) |

Instructional Days (175)

1st Semester: 86 days

1st Quarter: 47 days

2nd Quarter: 39 days

2nd Semester: 89 days

3rd Quarter: 46 days

4th Quarter: 43 days

In-service Days (5)

July 27

July 28

July 29

July 30

August 2

Administrative Days (4)

July 26

August 3

January 3

Meet-the-Teacher (0.5 day)

Curriculum Night (0.5 day)

Stockpile PD Days (5)

November 1 (0.5 Day)

November 22 – Flex PD

November 23 – Flex PD

November 24 – Flex PD

February 18 (0.5 Day)

February 21

Parent-Teacher Conferences (1)

November 1 (0.5 Day)

February 18 (0.5 Day)



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

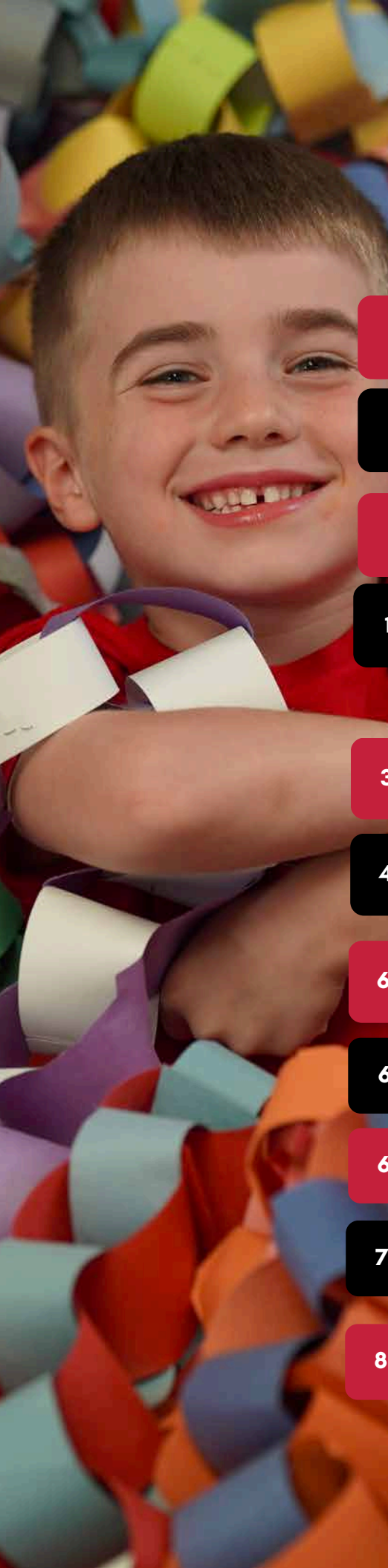
This year's budget represents more than operational needs—it's a commitment to the bold goals in our Strategic Plan, from narrowing achievement gaps to recruiting and retaining top talent.

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



CONTENTS

4

BUDGET HIGHLIGHTS

6

GENERAL FUND REVENUES

State Education Funds, County Taxes, City Taxes, Other State Revenue, Other Local Revenue, Charges for Services, Other Sources

14

GENERAL FUND EXPENDITURES

18

TEACHING, LEARNING, & ASSESSMENT

Regular Instruction, Alternative Education, Career Technical Education, Support: Regular Education, Support: Alternative Education, Support: Career Technical Education

37

EXCEPTIONAL STUDENTS

Special Education Instruction, Support: Special Education

45

STUDENT SERVICES

Attendance & Planning, Health Services, Other Student Support, School Safety

60

HUMAN RESOURCES

Human Resources

64

FINANCE

Fiscal Services

68

TECHNOLOGY

Technology

72

OPERATIONS

Operation of Plant, Maintenance of Plant, Transportation, Regular Capital Outlay, Office of the Principal

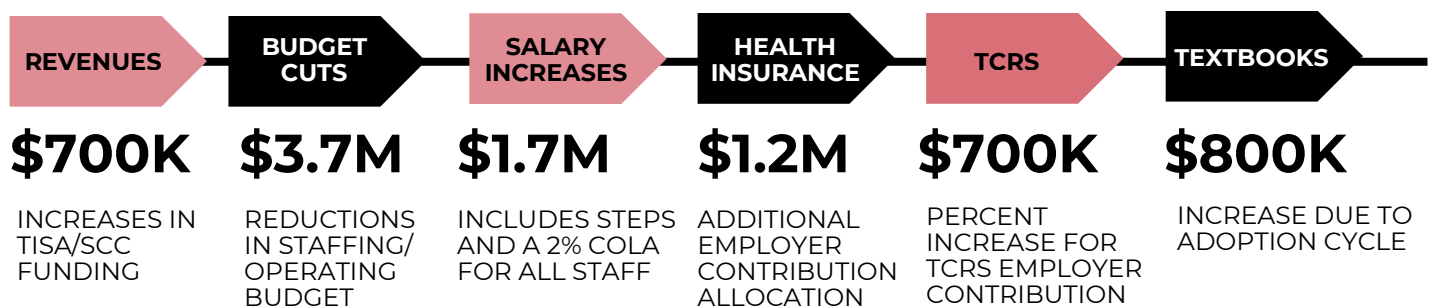
86

LEADERSHIP

Office of the Superintendent, Board of Education Services



BUDGET HIGHLIGHTS



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.

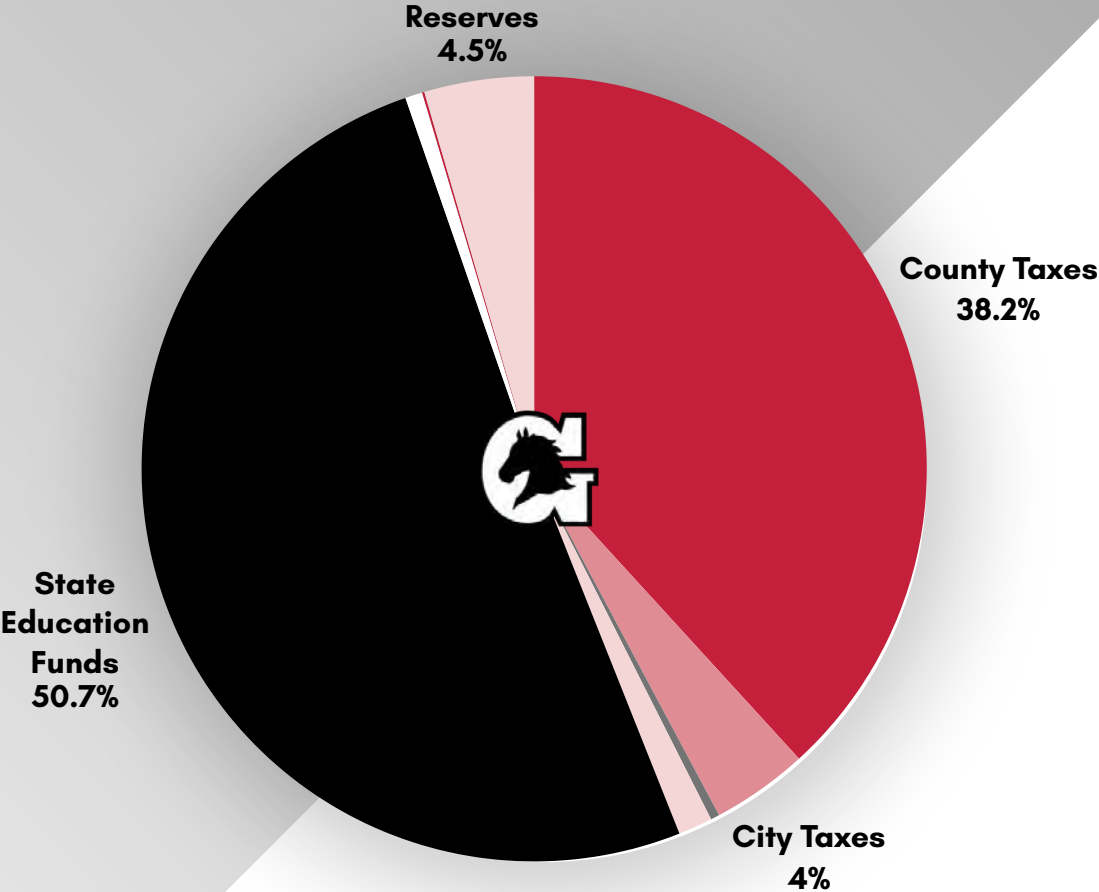
MANAGED BY:

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

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|------------------------------|---------------------------|---------------------------|---------------------------|
| 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.

CITY TAXES

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--------------------------|---------------------------|---------------------------|---------------------------|
| 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

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|------------------------------------|--------------------|---------------------------|---------------------------|---------------------------|
| 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

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|---|-----------------------|---------------------------|---------------------------|---------------------------|
| 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

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|-------------------------------------|---------------------------|---------------------------|---------------------------|
| 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

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---|---------------------------|---------------------------|---------------------------|
| 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

| | | FY 2027 | FY 2026 | FY 2025 |
|----------------------------------|--------------------------|---------------|---------------|---------------|
| <u>Acct</u> | <u>Description</u> | <u>Budget</u> | <u>Budget</u> | <u>Actual</u> |
| 47590 | Other Federal Thru State | - | - | 13,459 |
| FEDERAL THRU STATE TOTAL: | | - | - | 13,459 |

OTHER SOURCES

| | | FY 2027 | FY 2026 | FY 2025 |
|-----------------------------|-------------------------------|---------------|---------------|----------------|
| <u>Acct</u> | <u>Description</u> | <u>Budget</u> | <u>Budget</u> | <u>Actual</u> |
| 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.

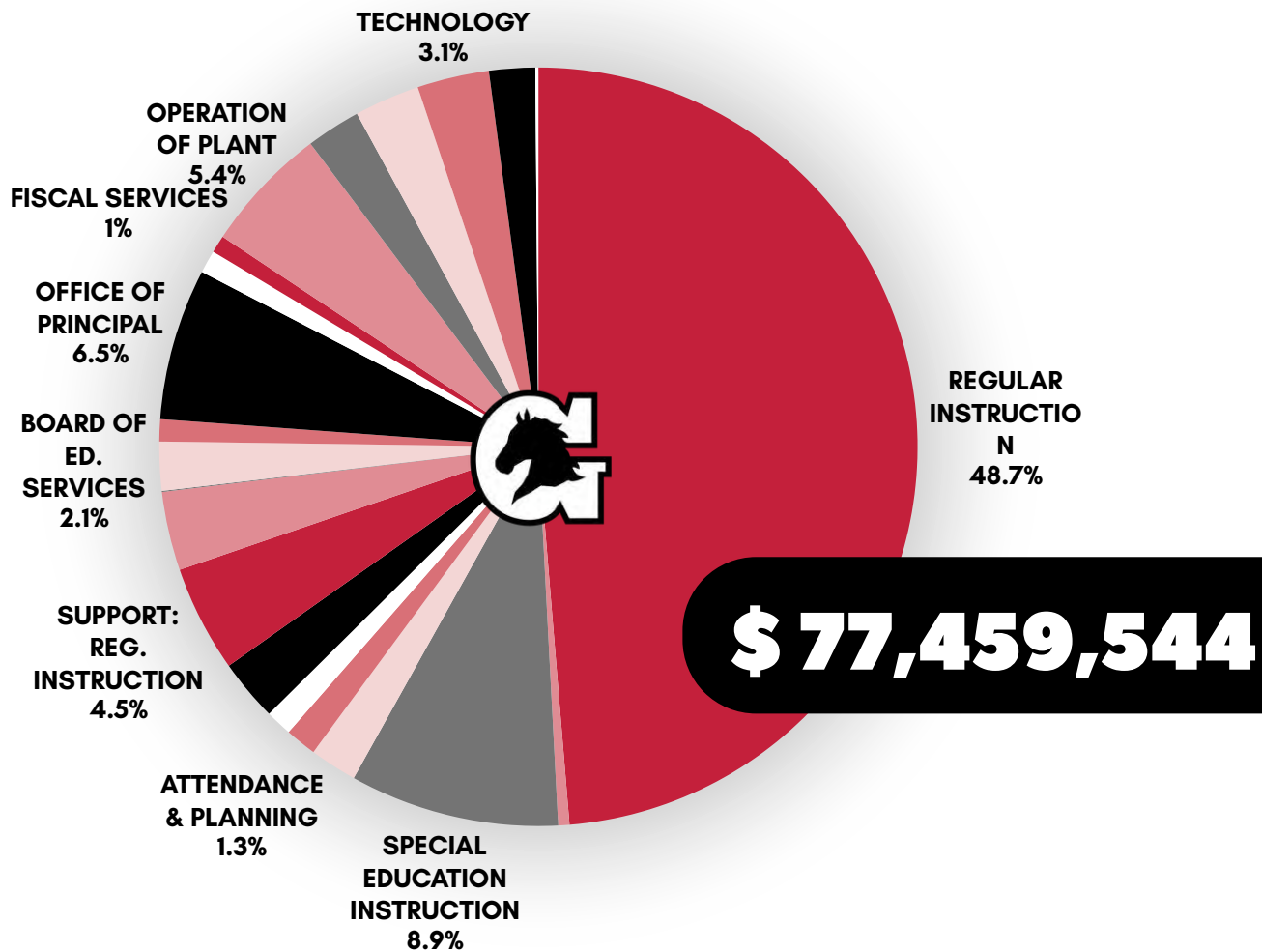
MANAGED BY:

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



GENERAL FUND

| <u>Acct</u> | <u>Description</u> | <u>FY 2027</u> <u>Per.</u> | <u>FY 2027</u> <u>Budget</u> | <u>FY 2026</u> <u>Budget</u> | <u>FY 2025</u> <u>Actual</u> |
|-------------|----------------------------------|-------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 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

| | | FY 2027 | FY 2027 | FY 2026 | FY 2025 |
|-------------|----------------------------------|-------------|-------------------|-------------------|-------------------|
| <u>Acct</u> | <u>Description</u> | <u>Per.</u> | <u>Budget</u> | <u>Budget</u> | <u>Actual</u> |
| 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:

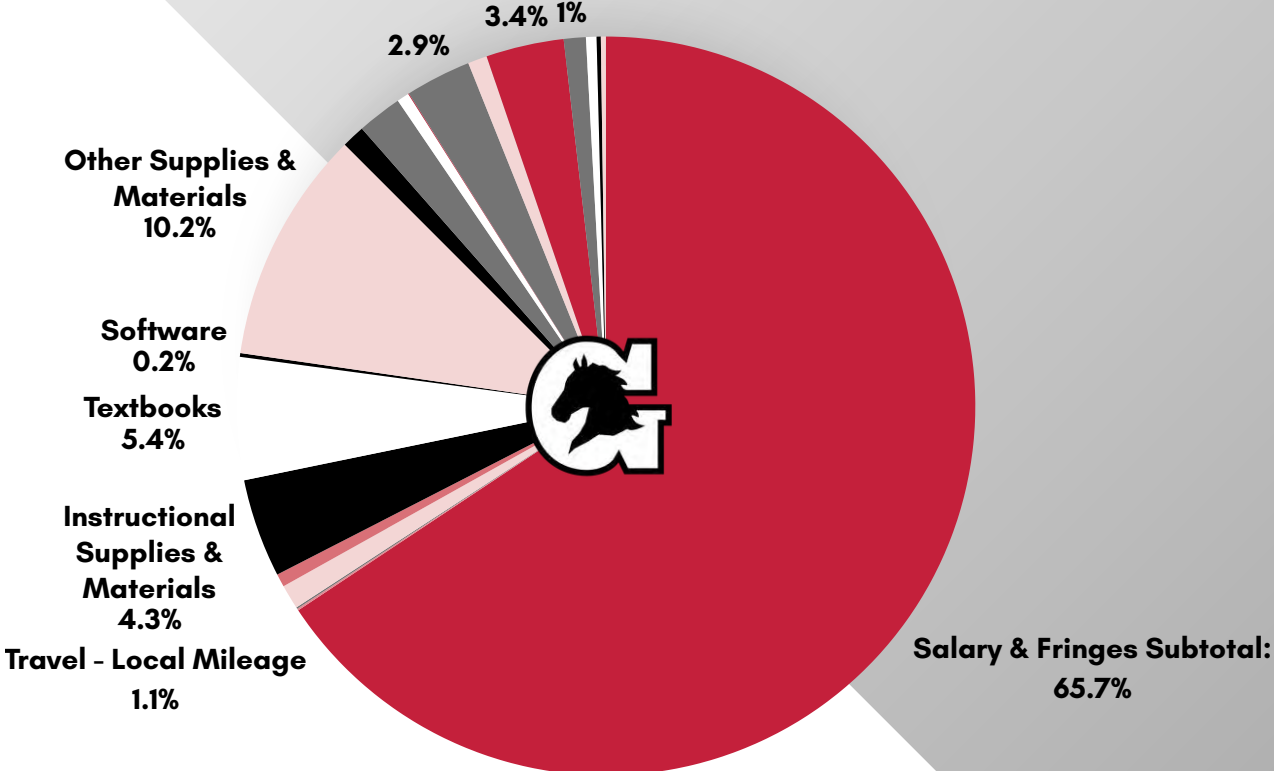
The Regular Education Program includes activities that provide students in grades K through 12 with learning experiences to provide them with Engaging, Challenging and Innovative academics. This encompasses academics, technology integration, career and technical education, fine arts and athletics. Within this budget, salaries, textbooks, equipment, instructional supplies and materials, TV and media equipment, and other costs are used to ensure academic programming that differentiates to meet the various learning styles of our students. GMSD teachers are highly effective and successfully implement curriculum such as Wit and Wisdom, McGraw Hill, HMH, Eureka Math, Saxon Phonics, Discovery Education, Dual Enrollment, Advanced Placement and other programs to support a rigorous academic experience. The district offers strings instruction from elementary to high school and has a state-of-the-art television studio. Students are able to take advantage of a technology-rich environment, which includes the blended learning model for all students in grades 6-12.

MANAGED BY:

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

\$37,715,972

REGULAR INSTRUCTION PROGRAM



REGULAR INSTRUCTION PROGRAM (71100)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|------------------------------------|---------------------------|---------------------------|---------------------------|
| 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

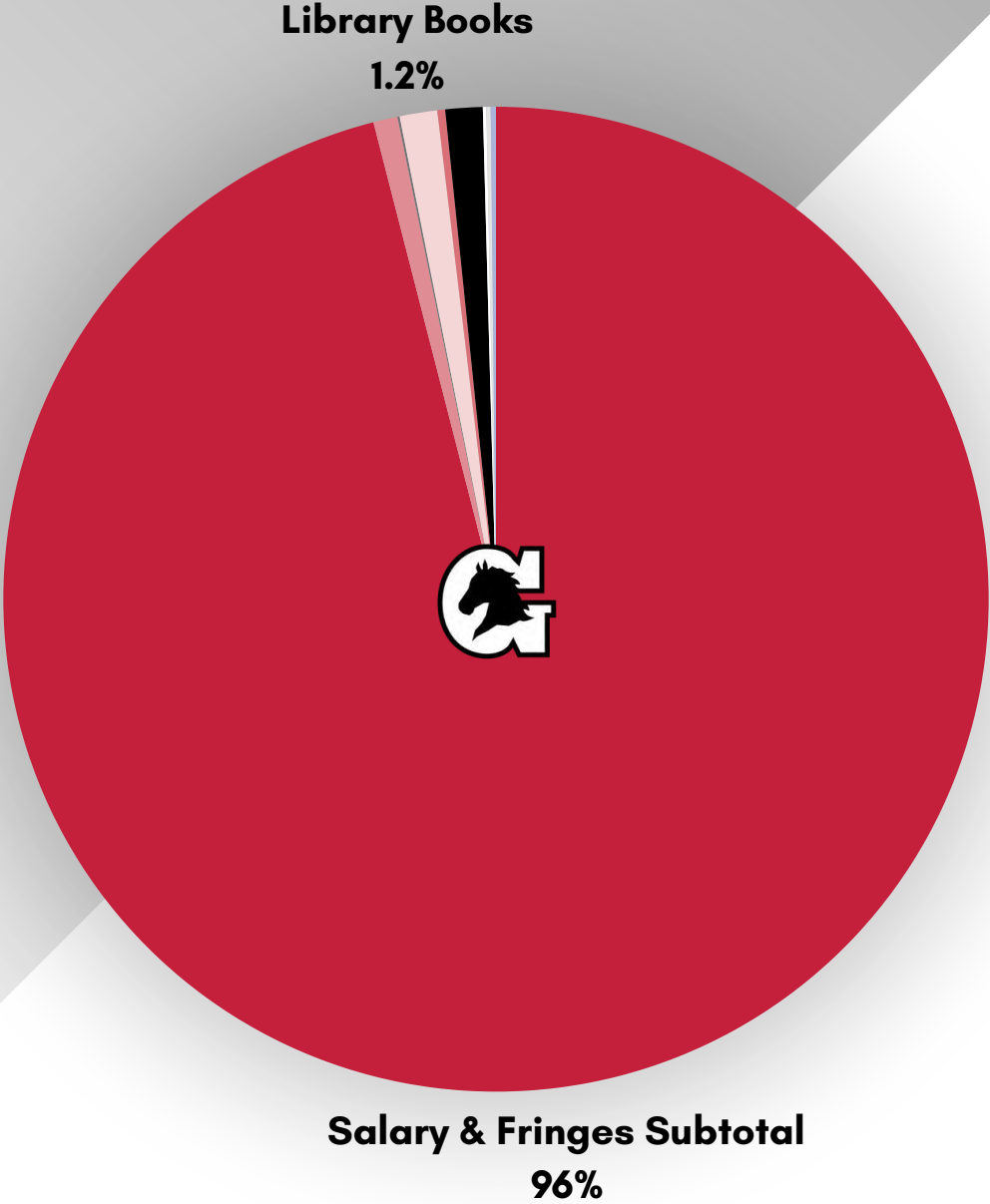
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--|---------------------------|---------------------------|---------------------------|
| 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

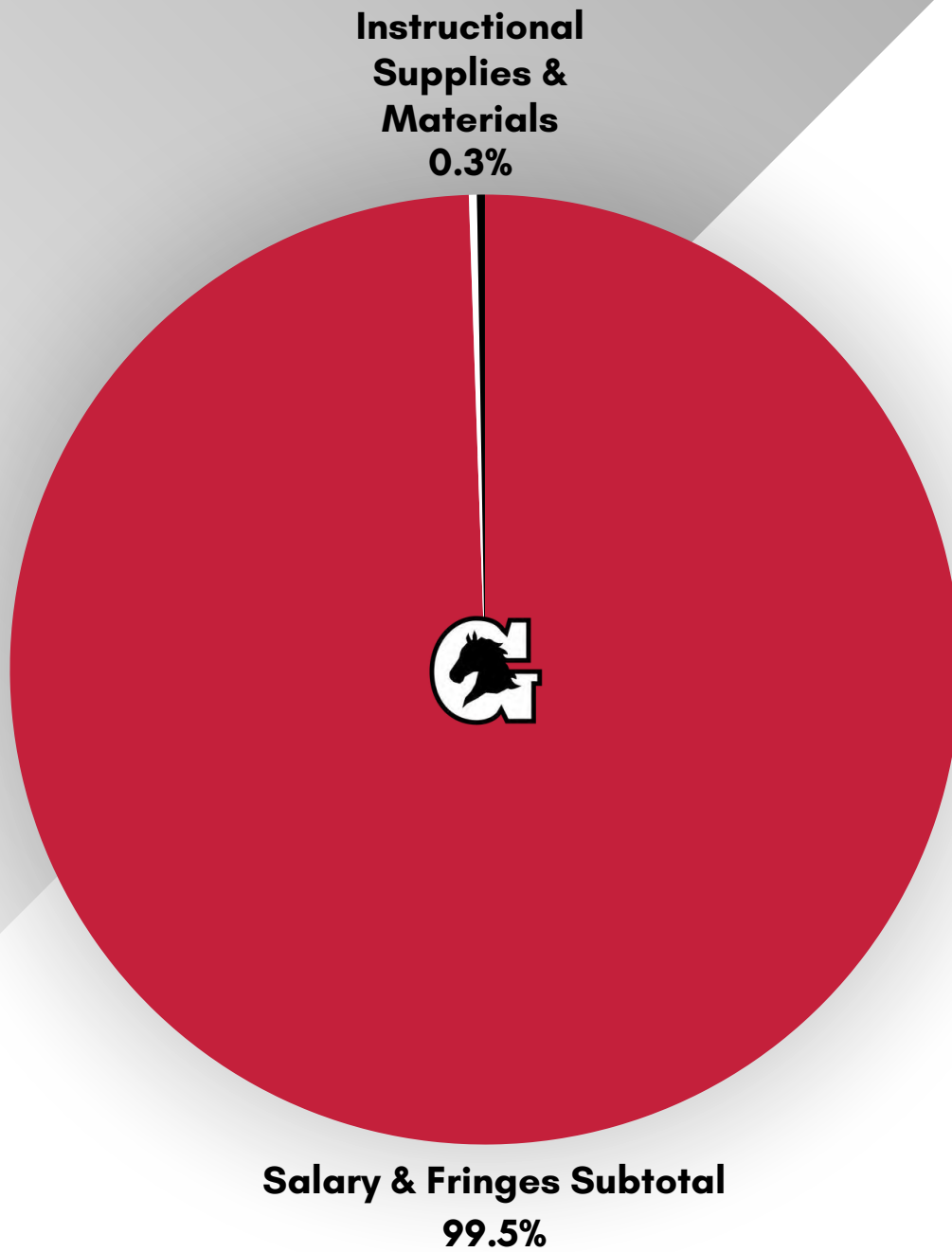
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027</u> <u>PERS</u> | <u>FY 2027</u> <u>Budget</u> | <u>FY 2026</u> <u>Budget</u> | <u>FY 2025</u> <u>Actual</u> |
|-------------|---------------------------------------|-------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|-------------------------------------|-----------------------|-----------------------|-----------------------|
| 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.



A close-up photograph showing several hands working on a small, black, 3D printed object shaped like a penguin. The object has a white face with large blue eyes and a red beak. It is sitting on a blue grid mat. The hands are of different skin tones, suggesting a diverse group of people. One hand is wearing a gold ring. The background is blurred, showing more hands and colorful objects.

CAREER AND TECHNICAL ED PROGRAM

OVERVIEW:

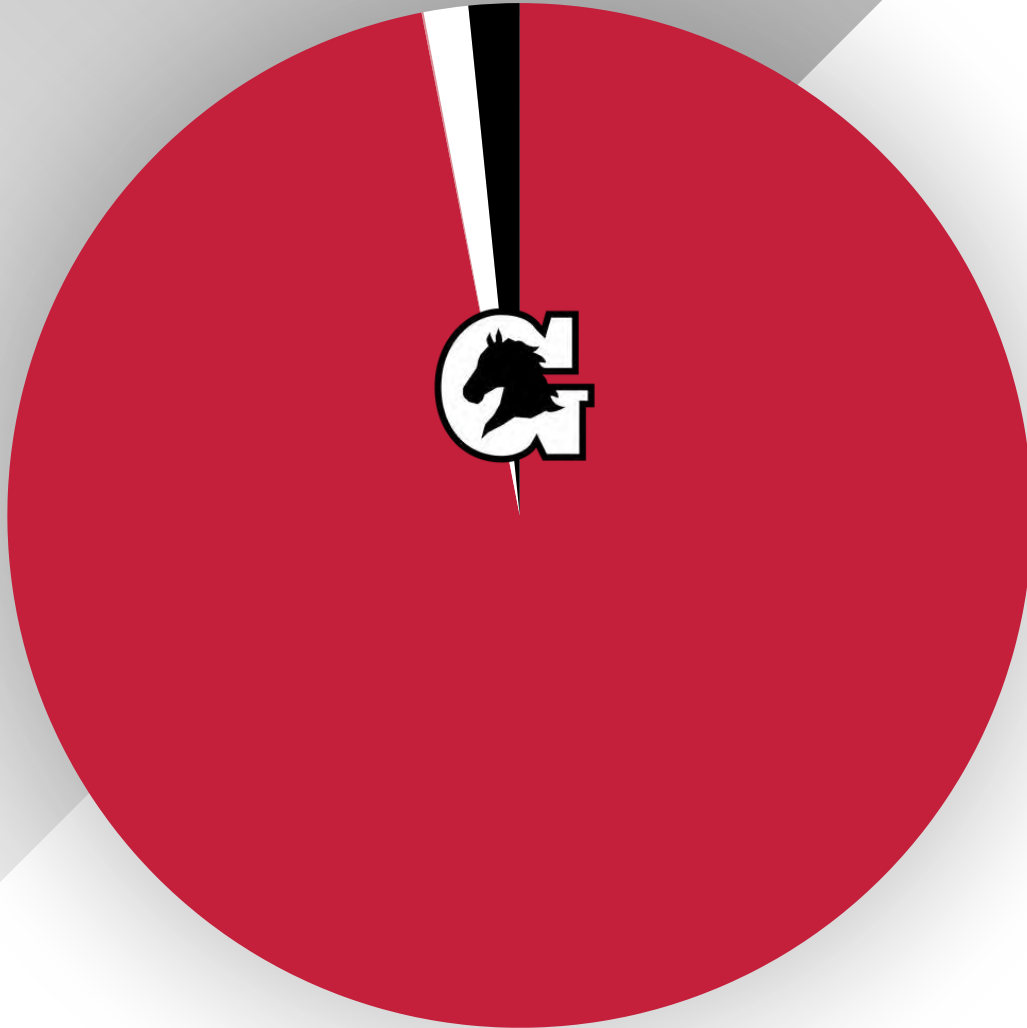
The Career Education Instructional Program includes instructional activities that provide students with the opportunity to develop knowledge, skills, and attitudes needed for employment in an occupational area. Activities include training both in the classroom and in a supervised work environment. Our 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

Technical
Instruction
Equipment
1.6%



Salary & Fringes Subtotal:
96.9%

\$1,562,396

CAREER & TECHNICAL EDUCATION PROGRAM (71300)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027</u> <u>PERS</u> | <u>FY 2027</u> <u>Budget</u> | <u>FY 2026</u> <u>Budget</u> | <u>FY 2025</u> <u>Actual</u> |
|-------------|---------------------------------------|-------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|------------------------------------|-----------------------|-----------------------|-----------------------|
| 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



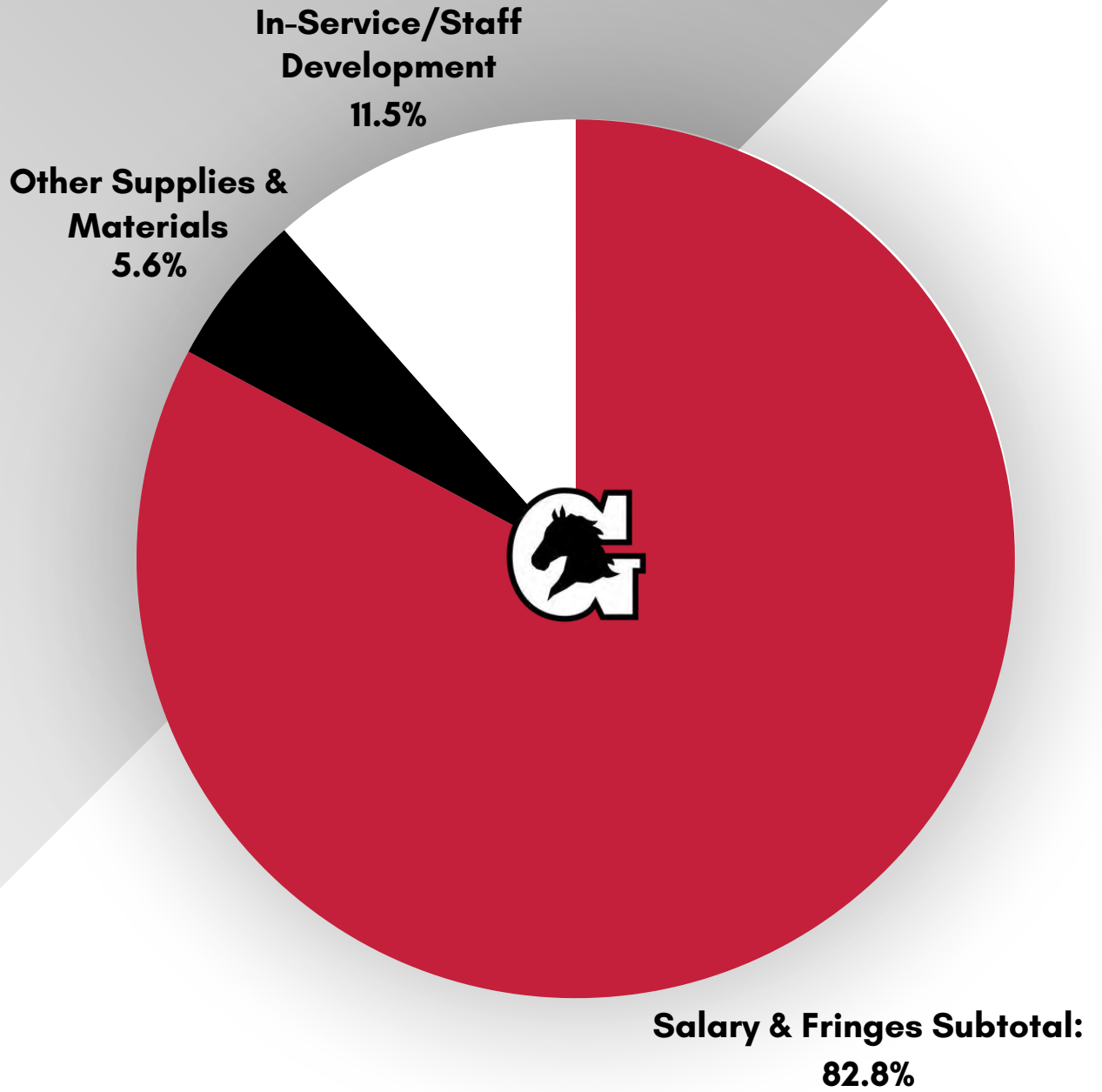
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--|---------------------|-----------------------|-----------------------|-----------------------|
| 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

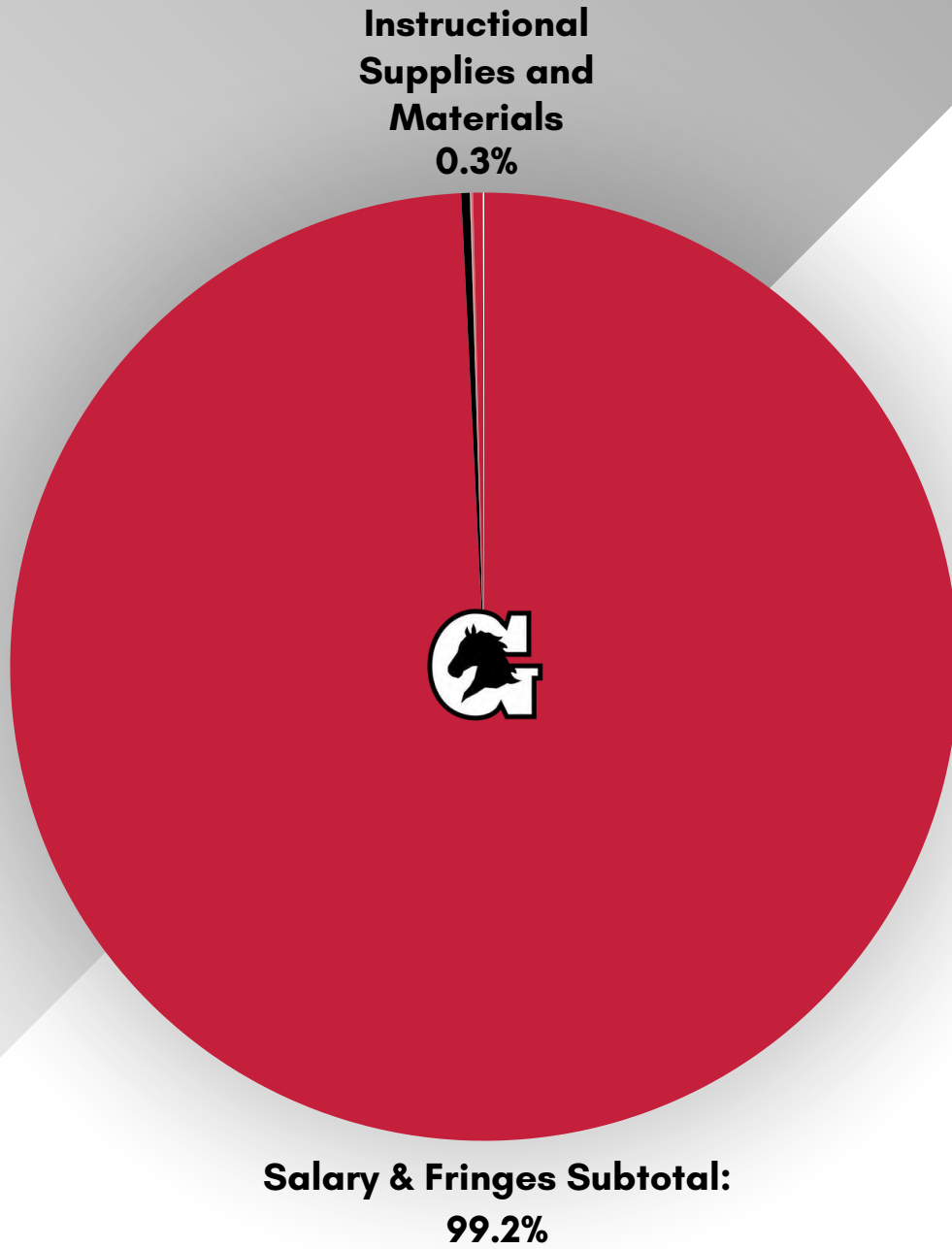
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 116 | Teachers | 42.0 | 2,961,862 | 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 | | 315,390 | 321,317 | 269,472 |
| 204/217 | State Retirement | | 407,316 | 336,850 | 388,157 |
| 206 | Life Insurance | | 15,400 | 16,450 | 6,749 |
| 207 | Medical Insurance | | 962,816 | 440,000 | 480,406 |
| 212 | Medicare | | 73,761 | 75,147 | 63,022 |
| | Salary & Fringes Subtotal: | 88.0 | 6,861,620 | 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--------------------------------------|---------------------------|---------------------------|---------------------------|
| 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



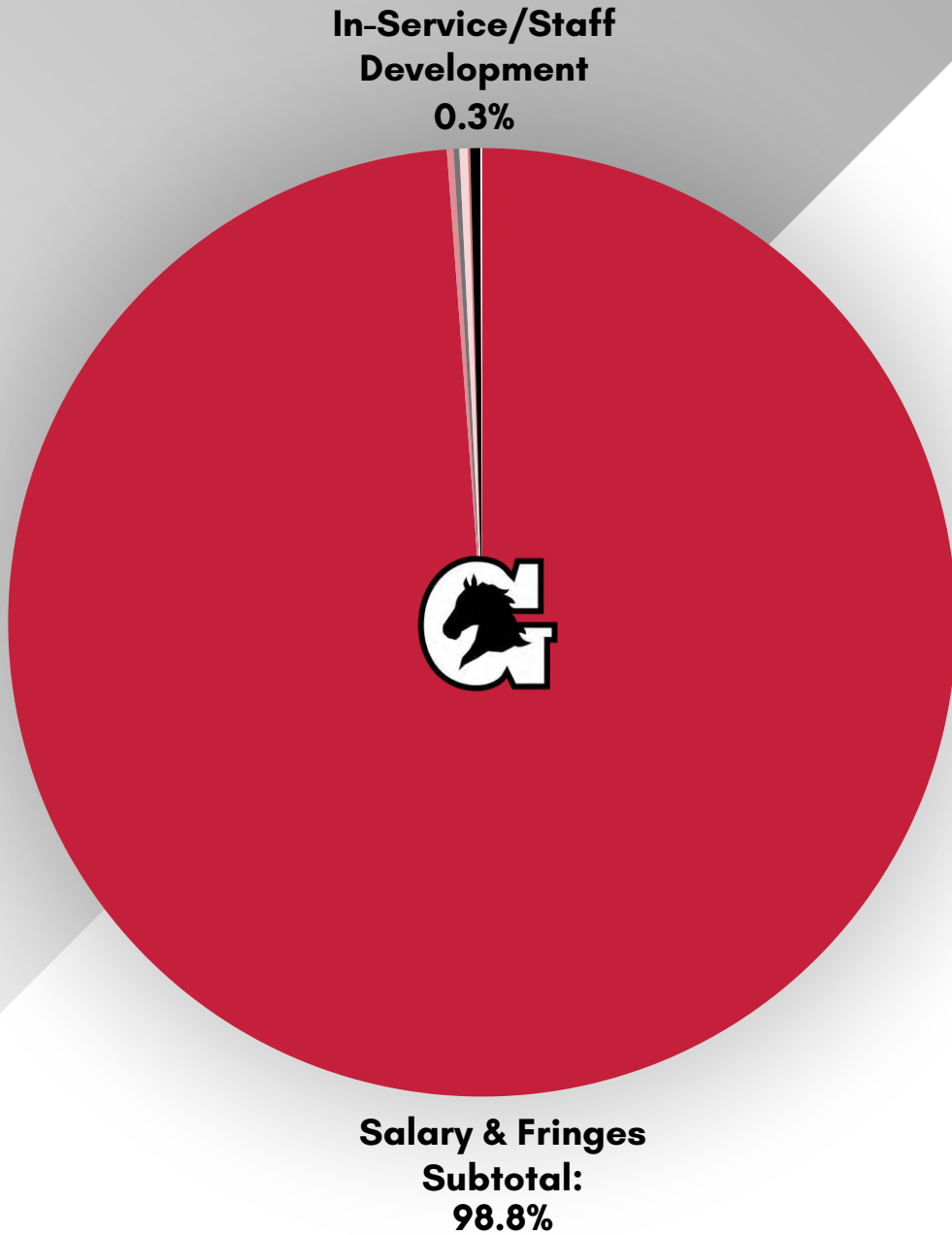
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--|---------------------------|---------------------------|---------------------------|
| 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



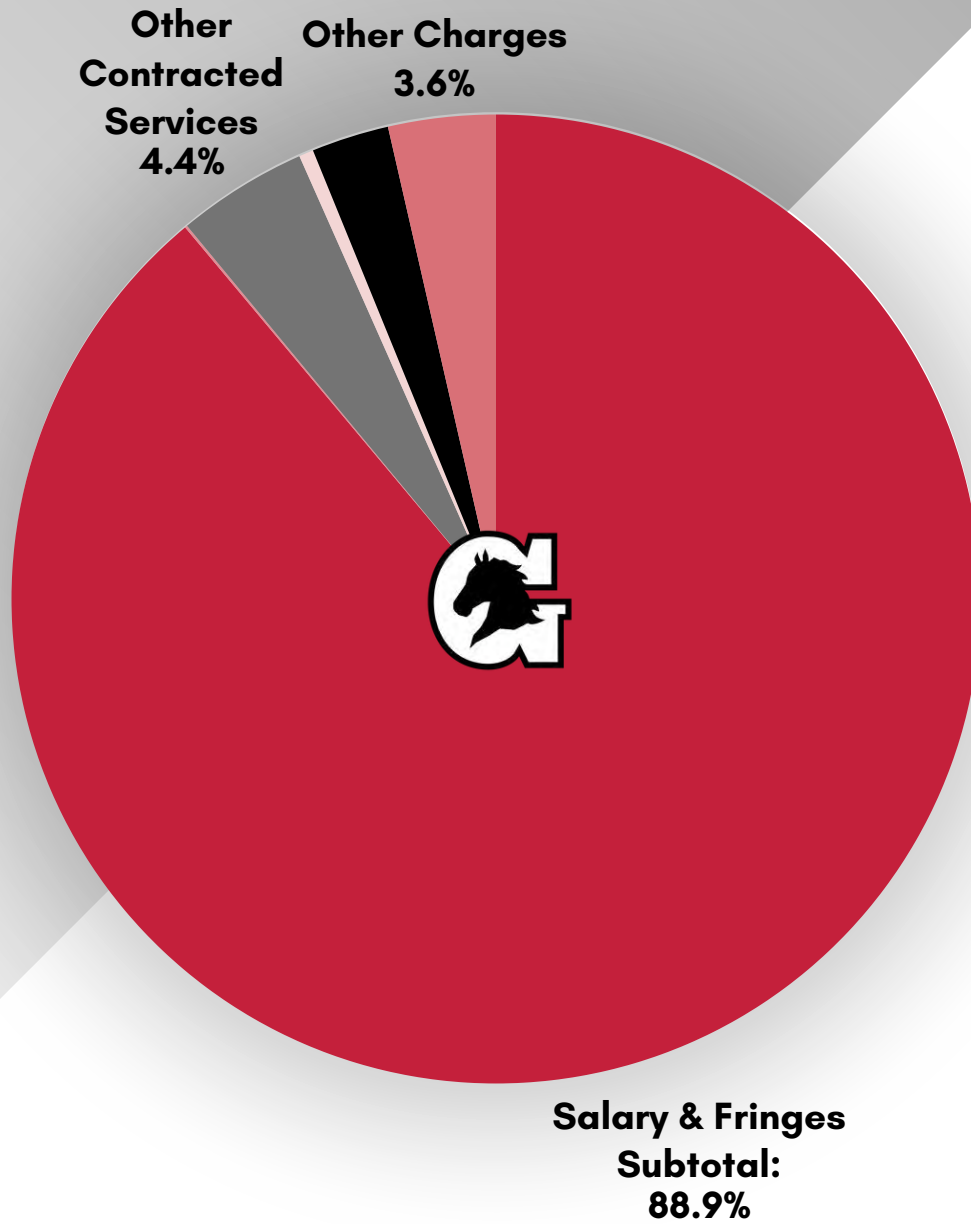
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027</u> <u>PERS</u> | <u>FY 2027</u> <u>Budget</u> | <u>FY 2026</u> <u>Budget</u> | <u>FY 2025</u> <u>Actual</u> |
|-------------|---------------------------------------|-------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---|---------------------------|---------------------------|---------------------------|
| 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

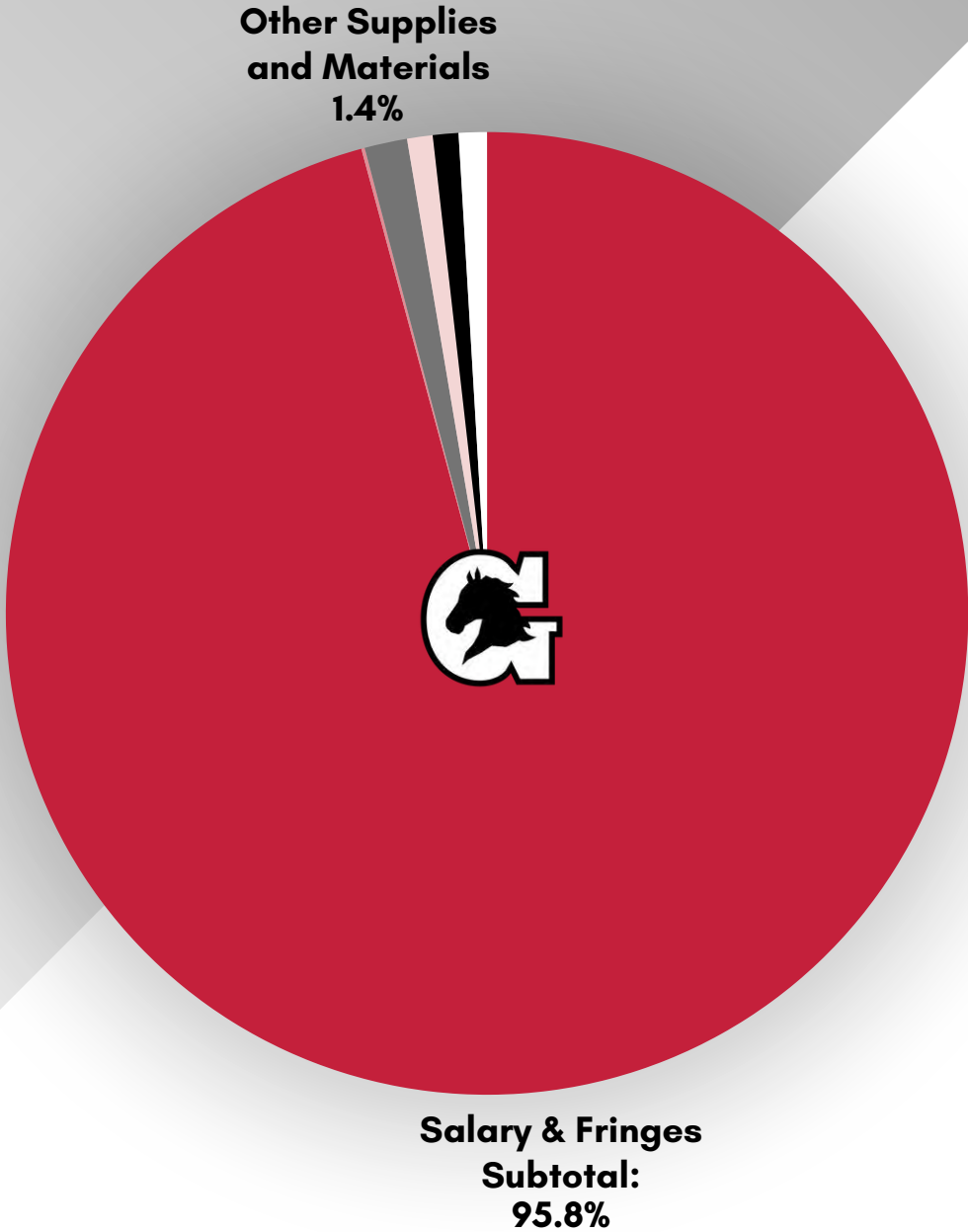
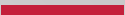
OVERVIEW:

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 throughout 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)

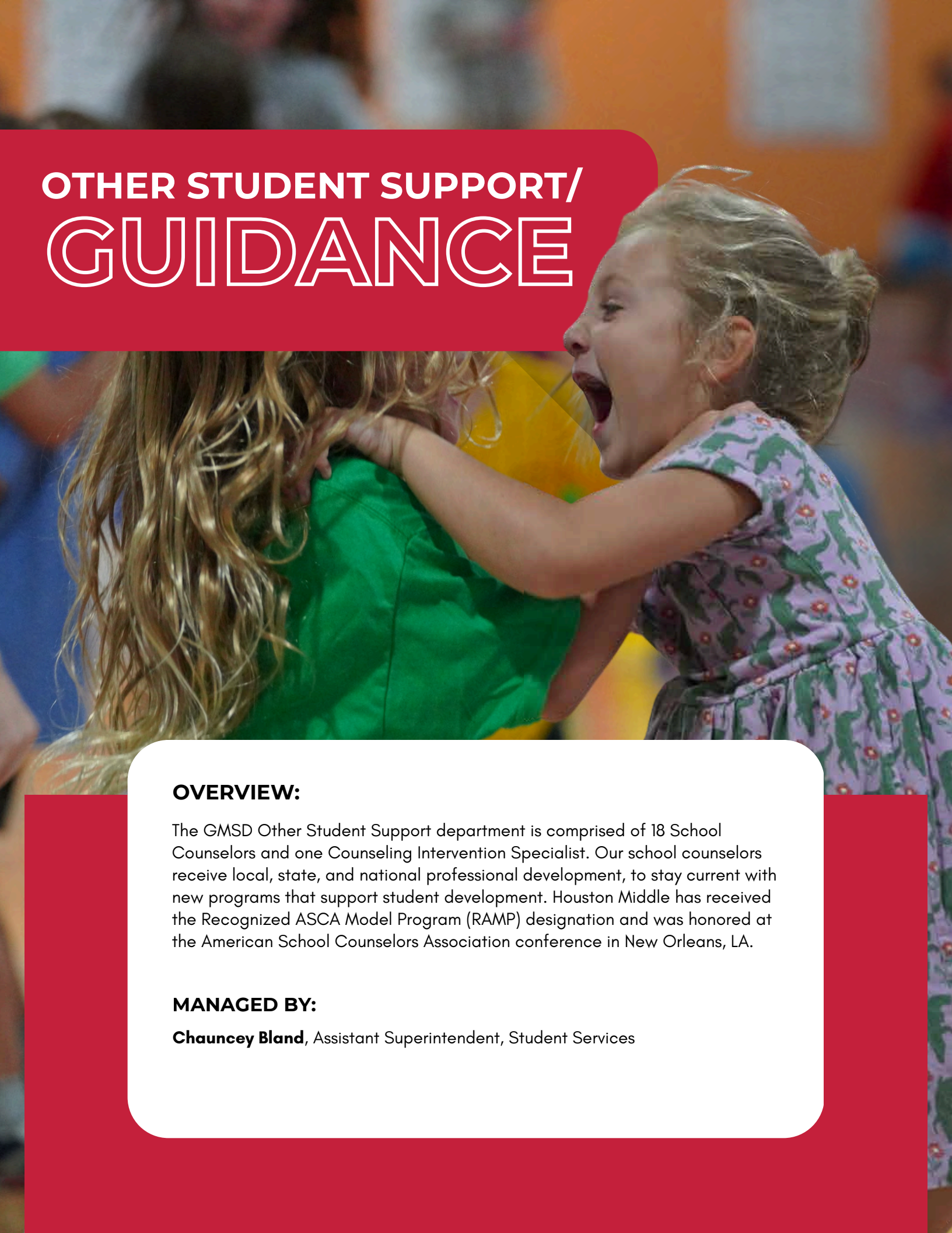
| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 105 | 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|-------------------------------|---------------------------|---------------------------|---------------------------|
| 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.

A young girl with blonde hair, wearing a purple floral dress, is hugging a woman with long blonde hair wearing a green shirt. The girl has her mouth open as if shouting or cheering. The background is blurred, suggesting an indoor event or school setting.

OTHER STUDENT SUPPORT/ GUIDANCE

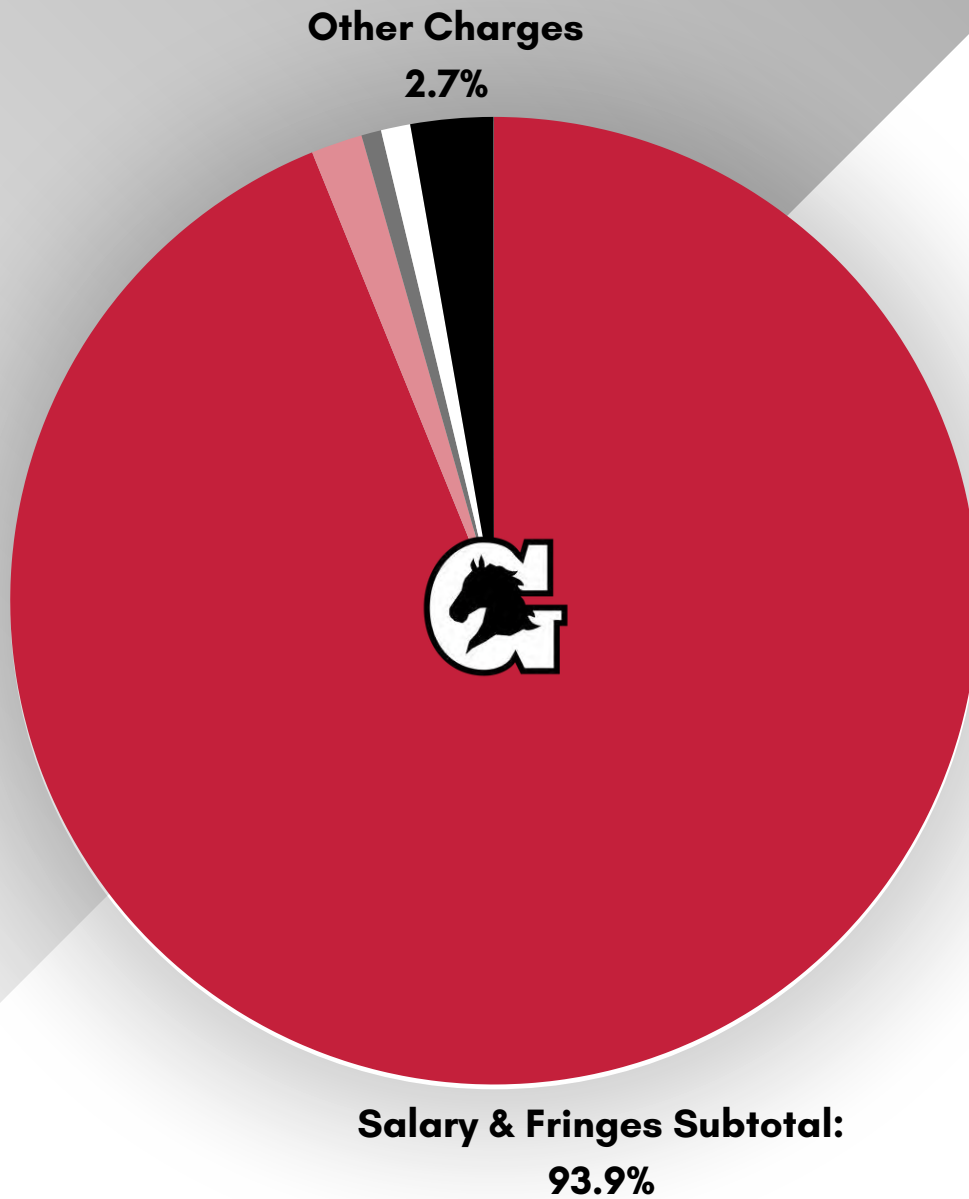
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027</u> <u>PERS</u> | <u>FY 2027</u> <u>Budget</u> | <u>FY 2026</u> <u>Budget</u> | <u>FY 2025</u> <u>Actual</u> |
|-------------|---------------------------------------|-------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|-------------------------------------|-----------------------|-----------------------|-----------------------|
| 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

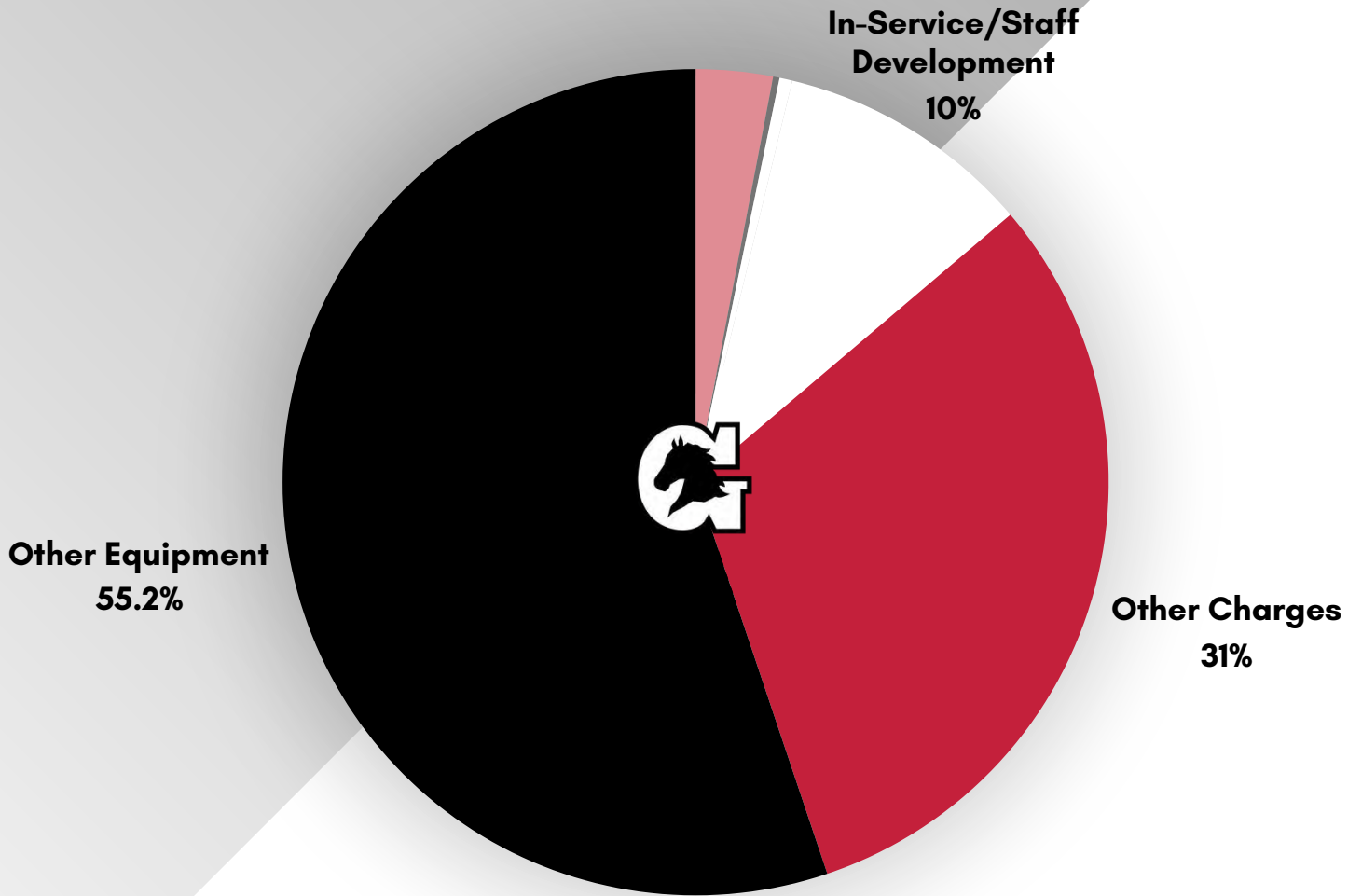
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-----------------------------|------------------------------|---------------------------|---------------------------|---------------------------|
| 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

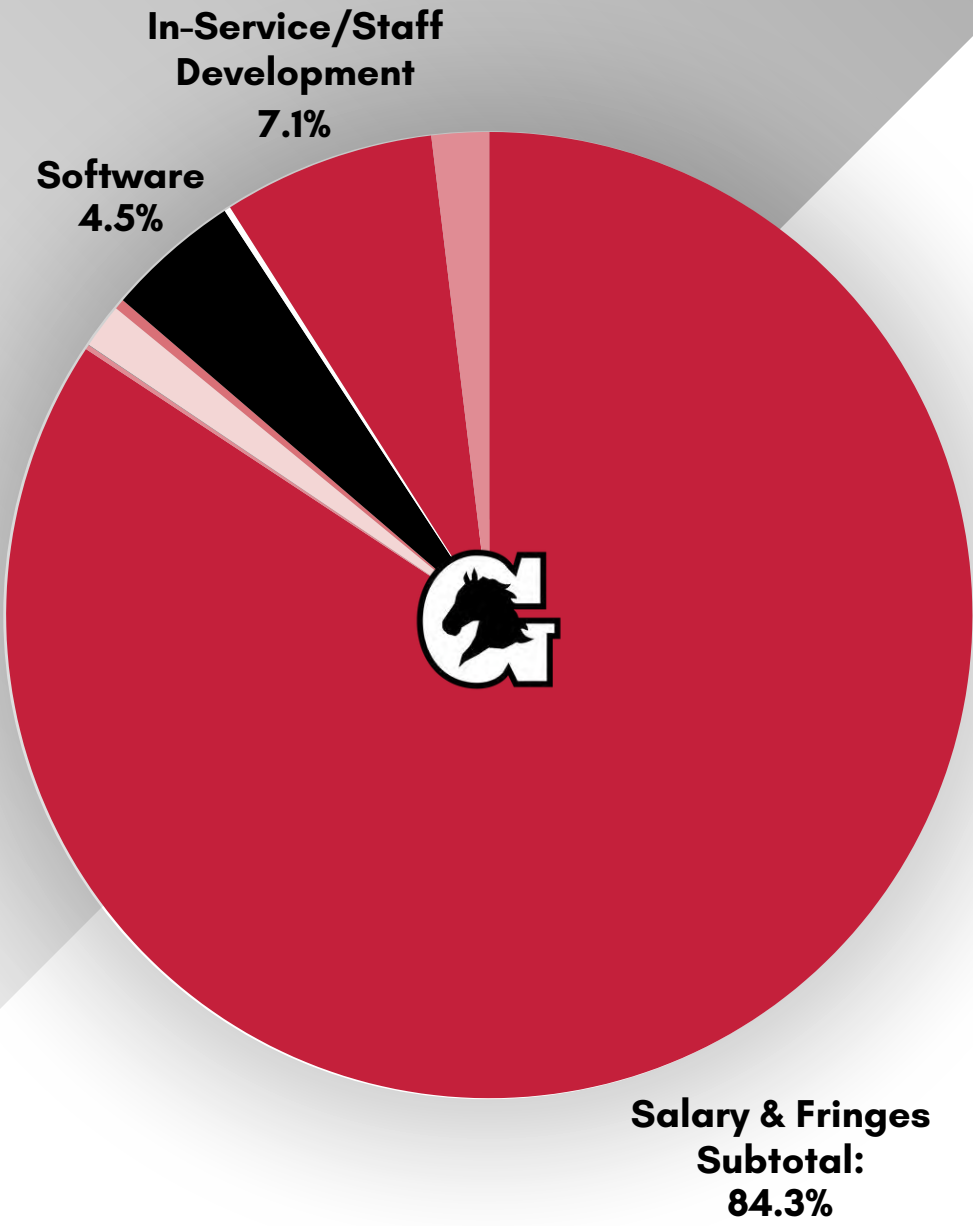
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|-------------------------------|---------------------------|---------------------------|---------------------------|
| 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

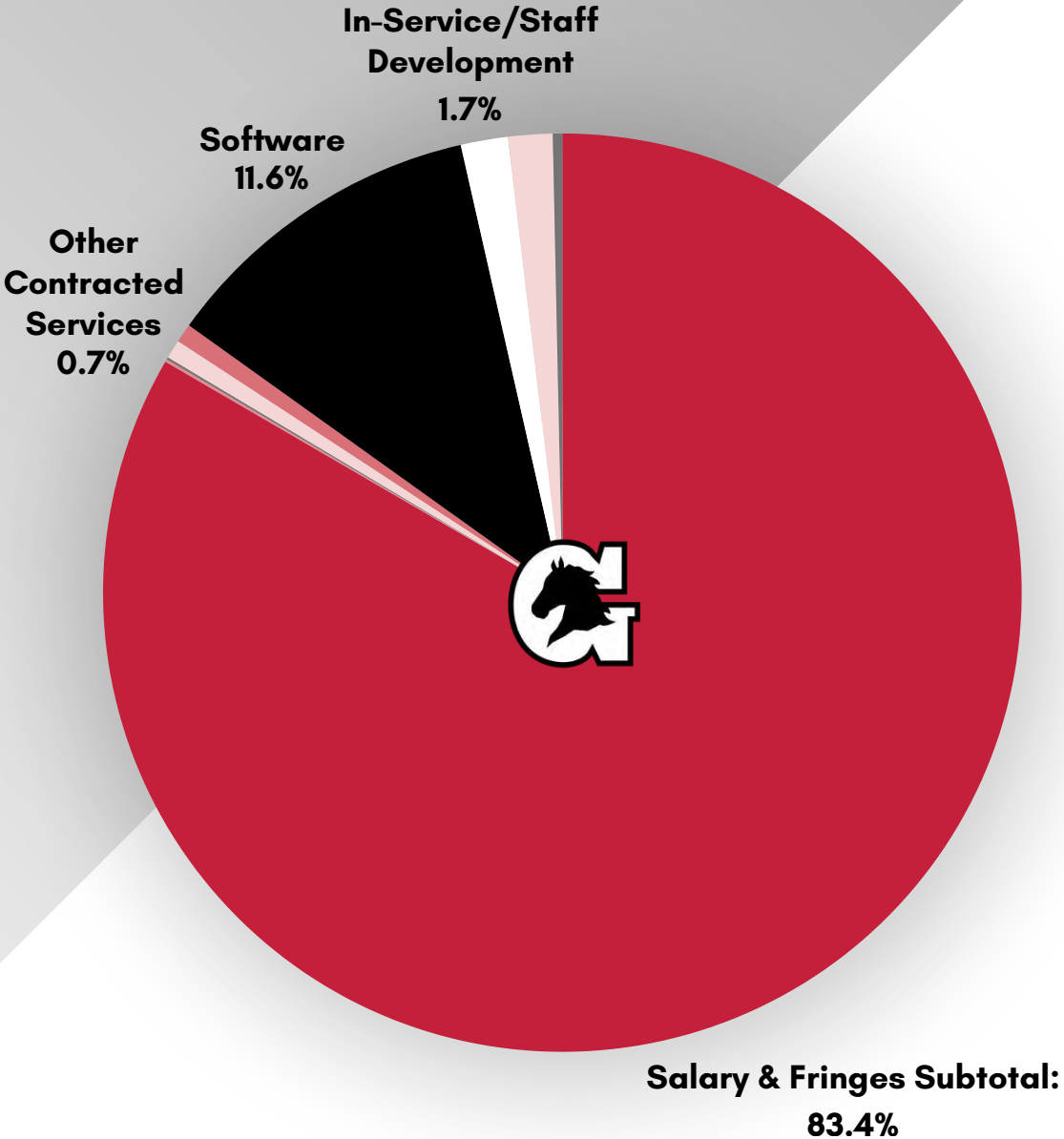
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|-------------------------------|---------------------------|---------------------------|---------------------------|
| 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.

A young boy with brown hair, wearing a blue hoodie, is looking down at a red, fuzzy object he is holding in his hands. The background is a blurred classroom setting. A large red rounded rectangle is overlaid on the left side of the image, containing the text 'DEPARTMENT OF TECHNOLOGY'.

DEPARTMENT OF TECHNOLOGY

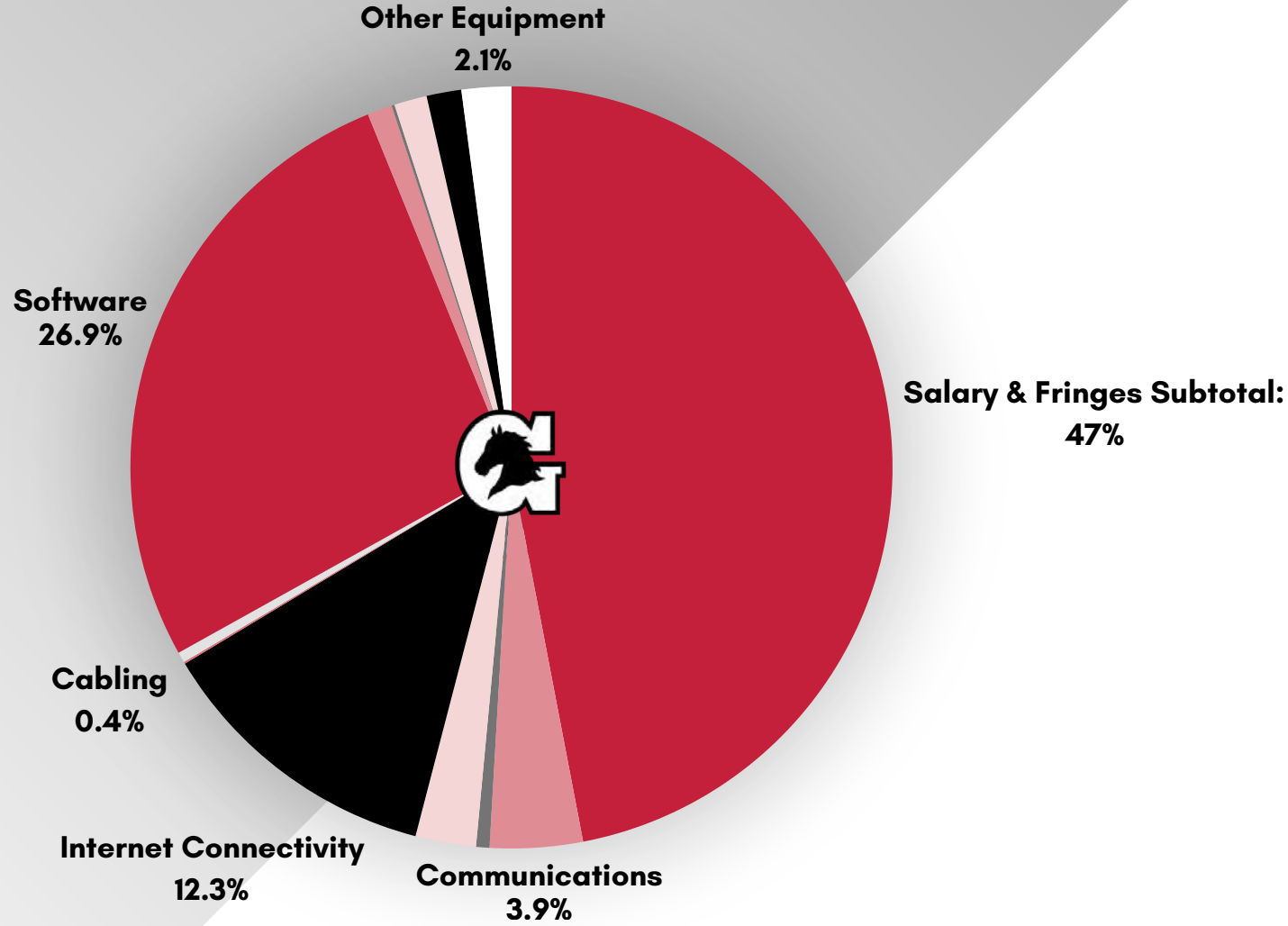
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--------------------------------|---------------------------|---------------------------|---------------------------|
| 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

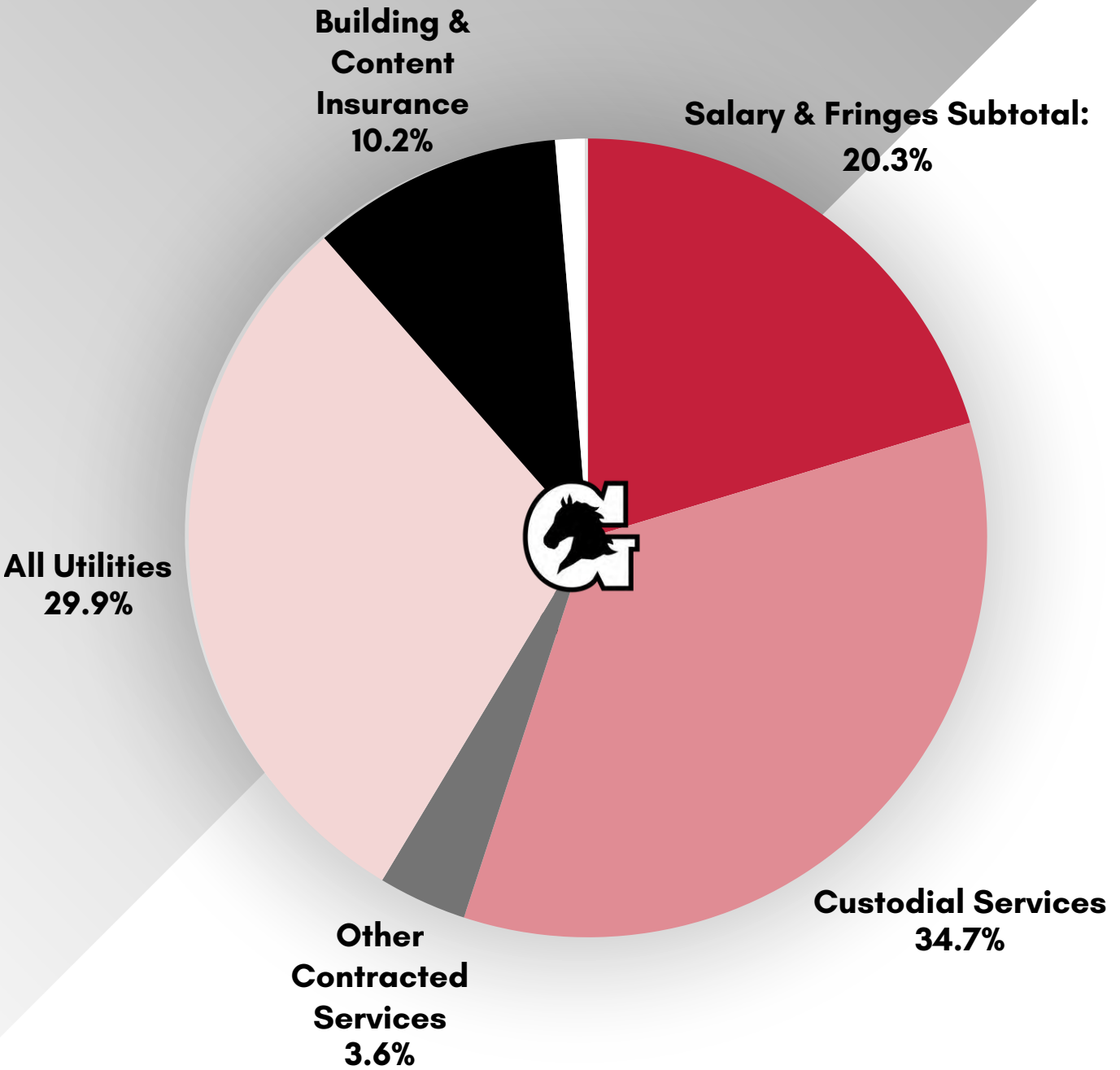
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|----------------------------------|---------------------------|---------------------------|---------------------------|
| 328 | Custodial Services | 1,450,000 | 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: | 3,330,000 | 3,330,000 | 3,244,201 |
| | OPERATION OF PLANT TOTAL: | 4,180,307 | 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:

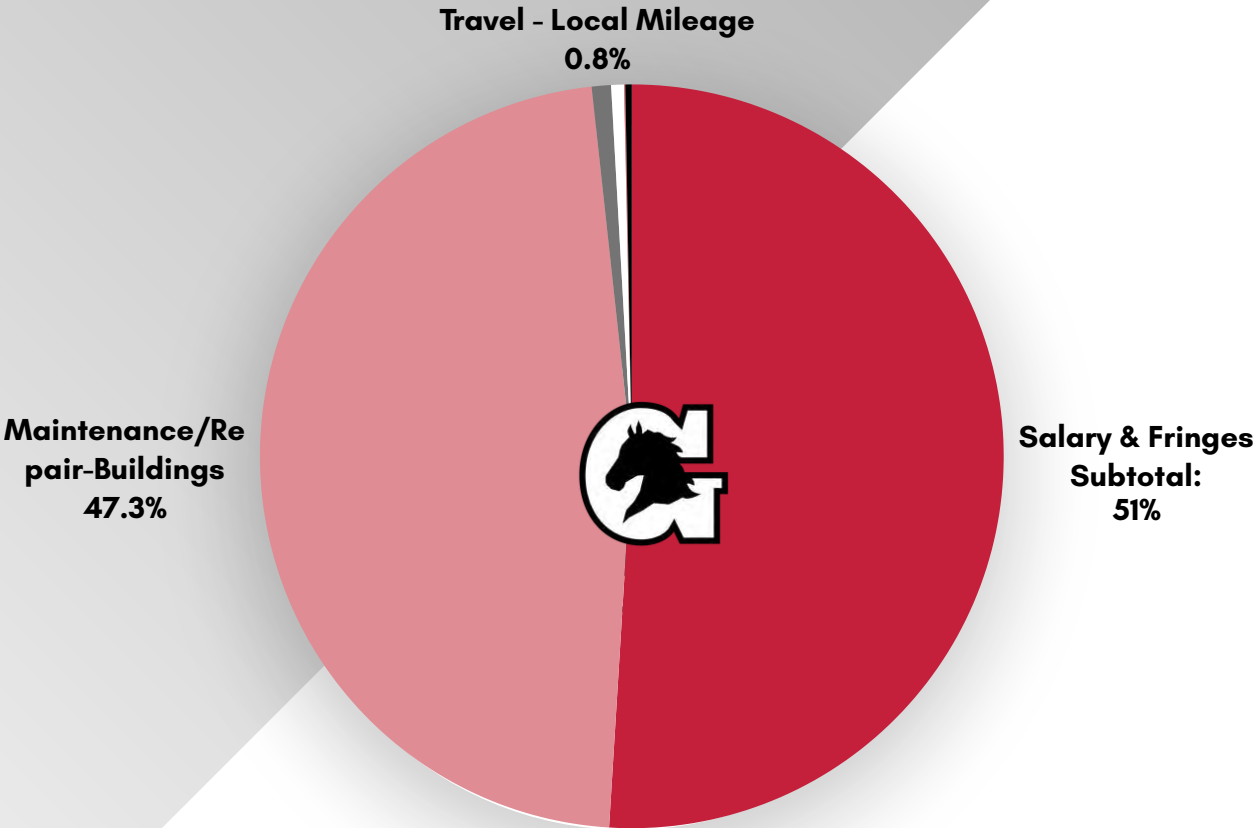
Included in this budget are Operations department salaries and fringes, all maintenance of buildings including plumbing, electrical, roofing, HVAC, carpentry, locksmith, grease trap cleanings, security alarm system maintenance/inspections, fire alarm system maintenance/inspections, fire extinguisher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

| <u>Acct</u> | <u>Description</u> | <u>FY 2027</u> <u>PERS</u> | <u>FY 2027</u> <u>Budget</u> | <u>FY 2026</u> <u>Budget</u> | <u>FY 2025</u> <u>Actual</u> |
|-------------|---------------------------------------|-------------------------------|---------------------------------|---------------------------------|---------------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|------------------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| 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



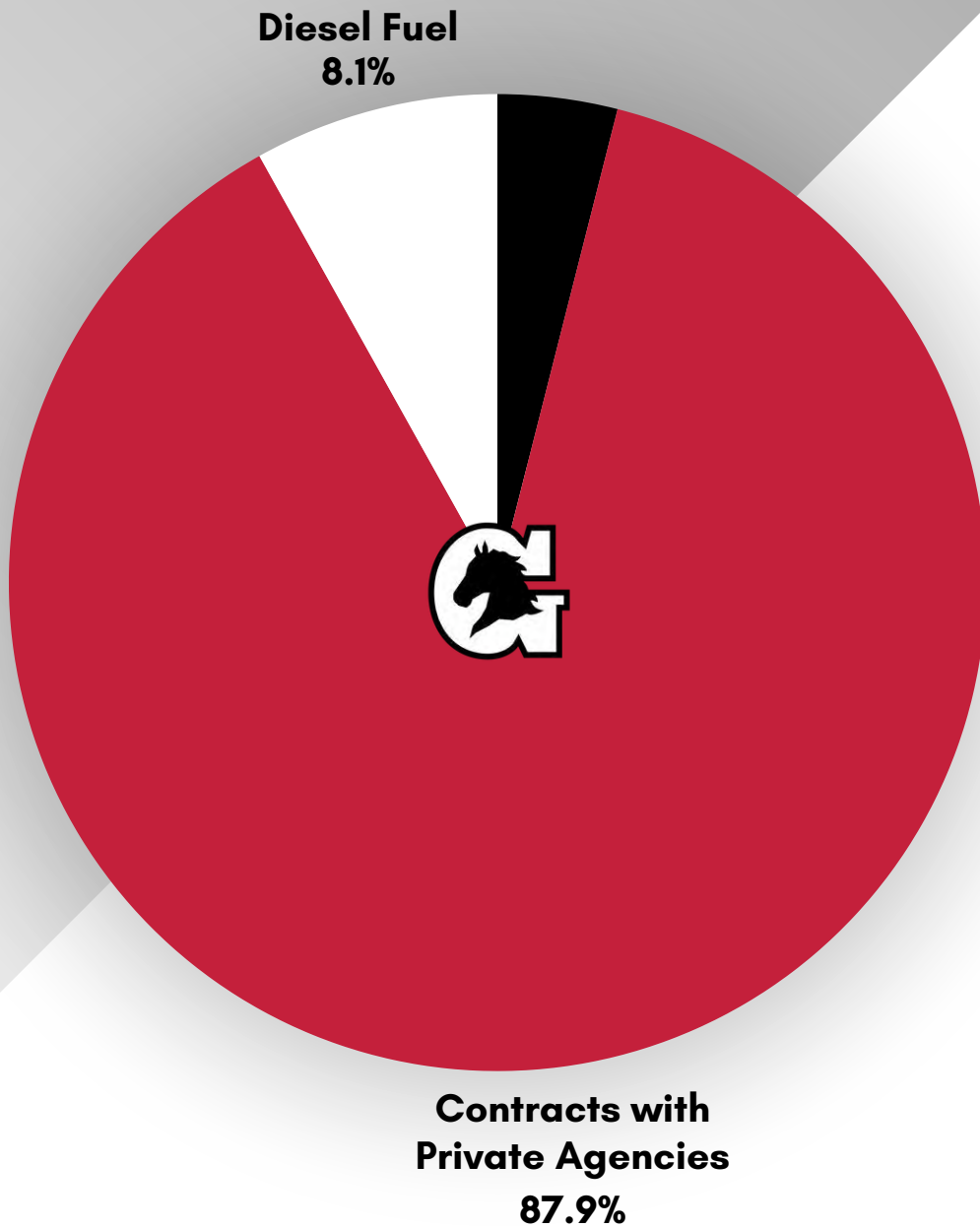
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------|---------------------------|---------------------------|---------------------------|
| 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

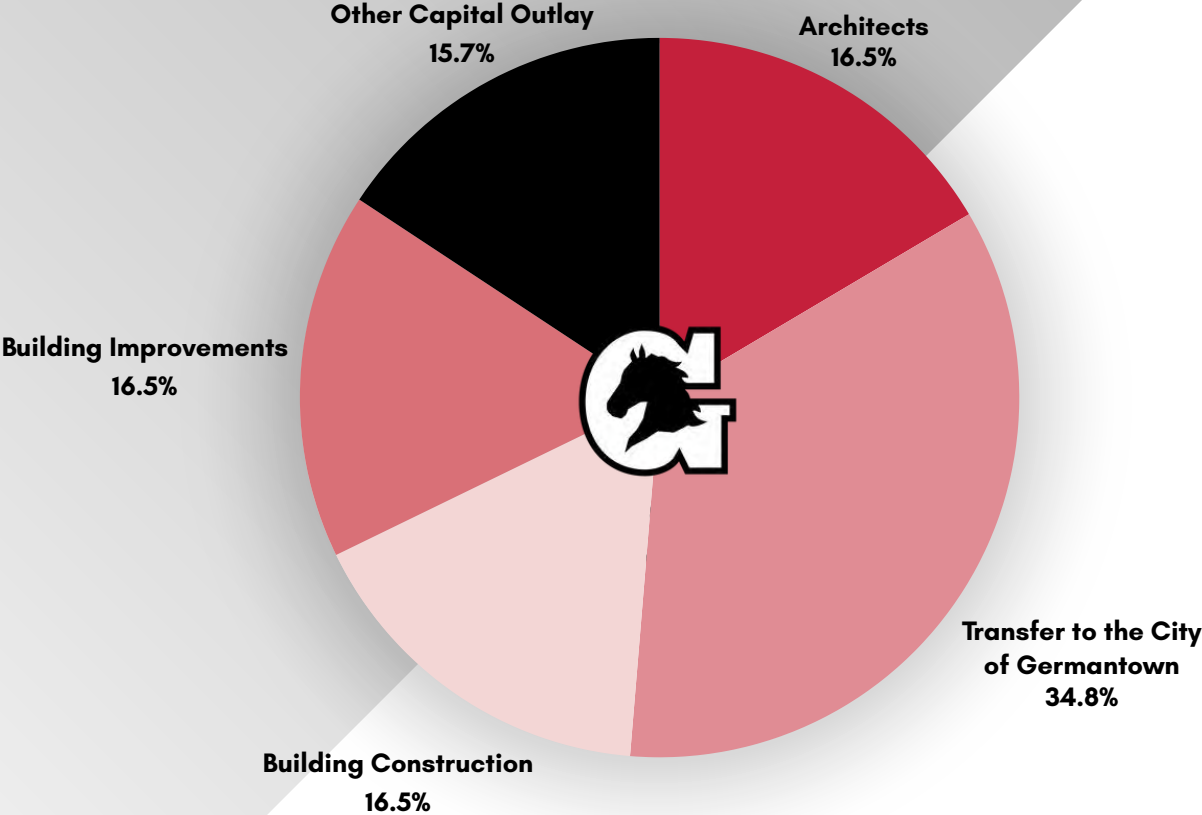
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--|---------------------------|---------------------------|---------------------------|
| 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



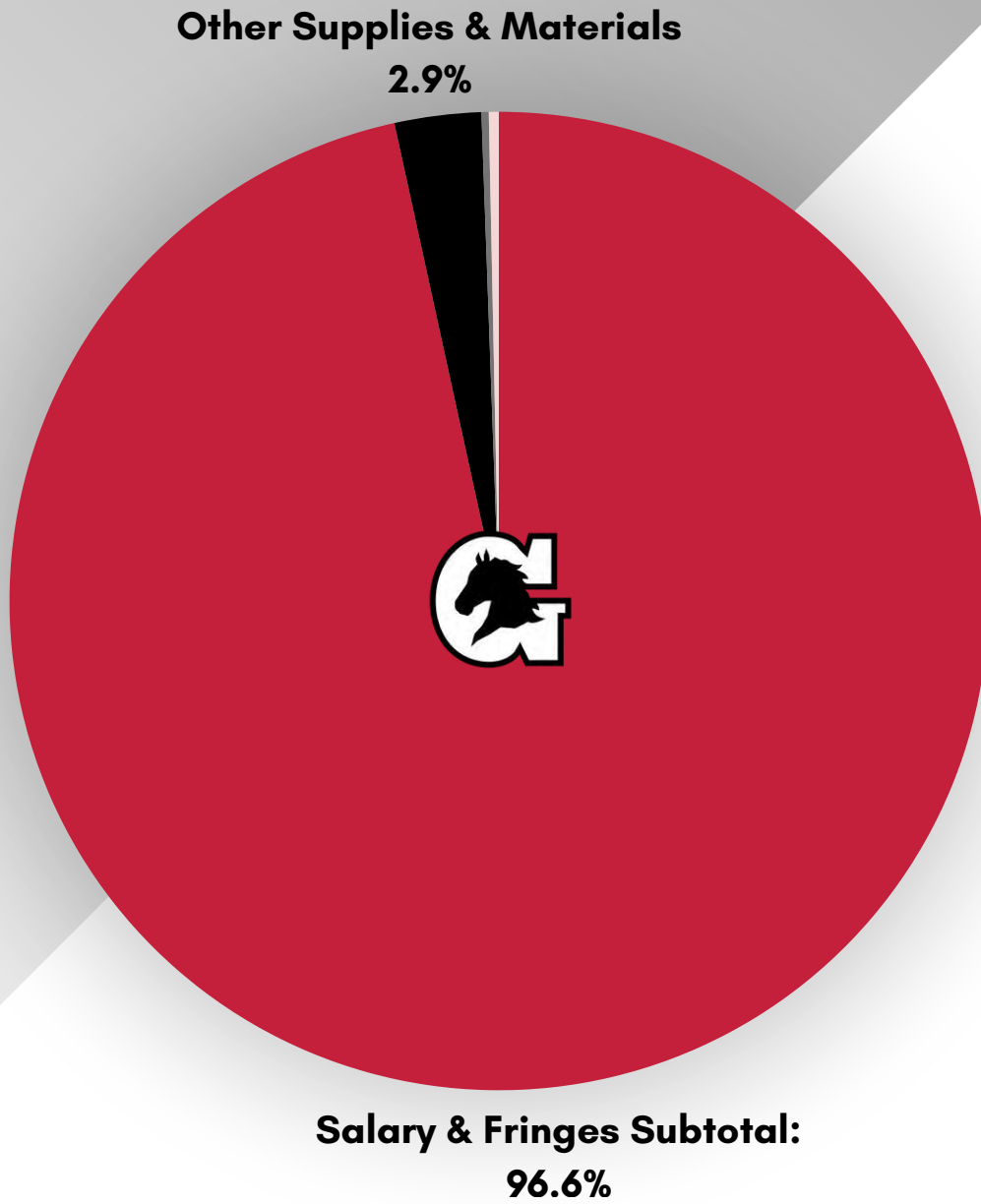
OVERVIEW:

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)

| | | FY 2027 | FY 2027 | FY 2026 | FY 2025 |
|-------------|---------------------------------------|-------------|------------------|------------------|------------------|
| <u>Acct</u> | <u>Description</u> | <u>PERS</u> | <u>Budget</u> | <u>Budget</u> | <u>Actual</u> |
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|-----------------------------------|---------------------------|---------------------------|---------------------------|
| 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

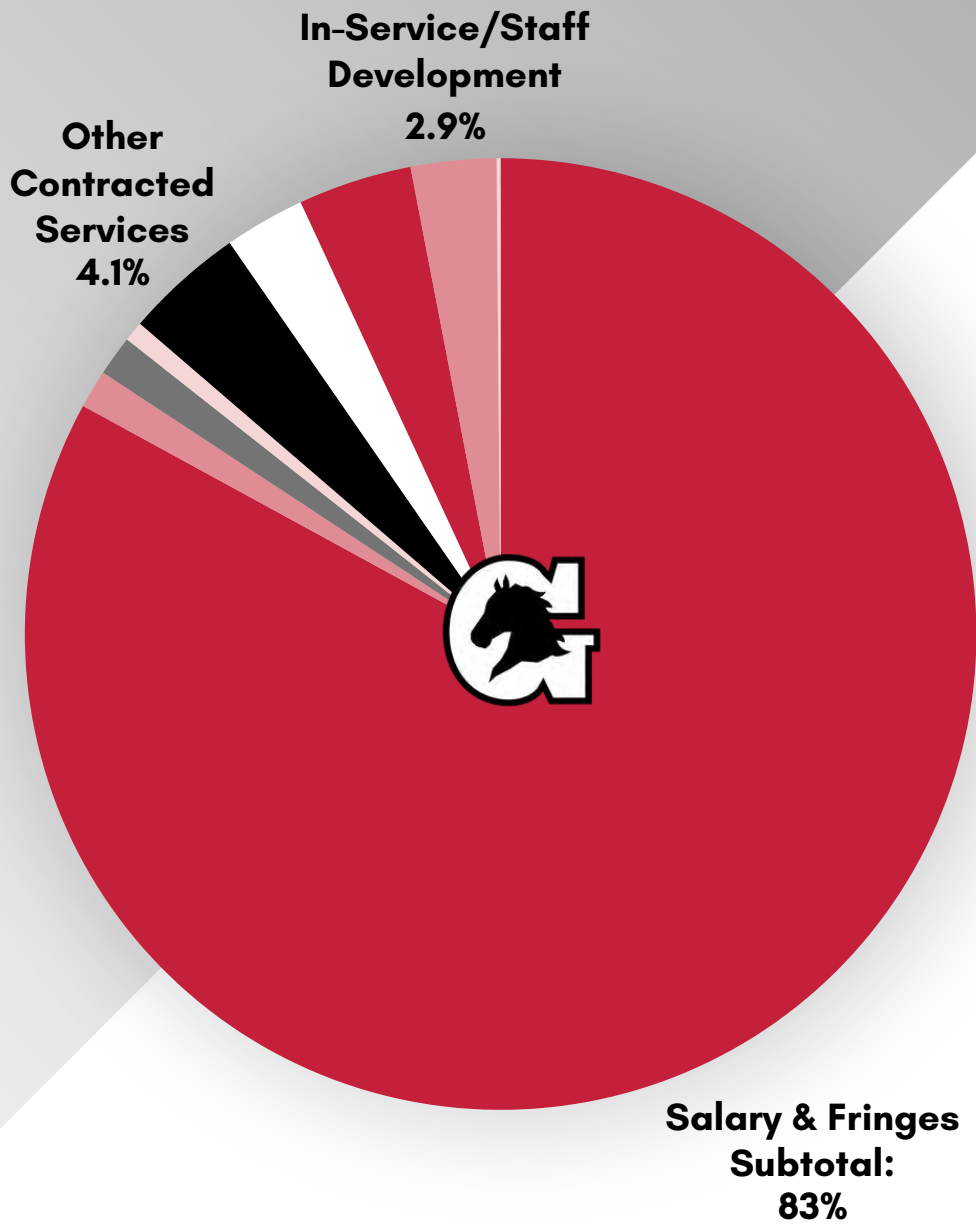
OVERVIEW:

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--|-------------------------|---------------------------|---------------------------|---------------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|--|-----------------------|-----------------------|-----------------------|
| 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:

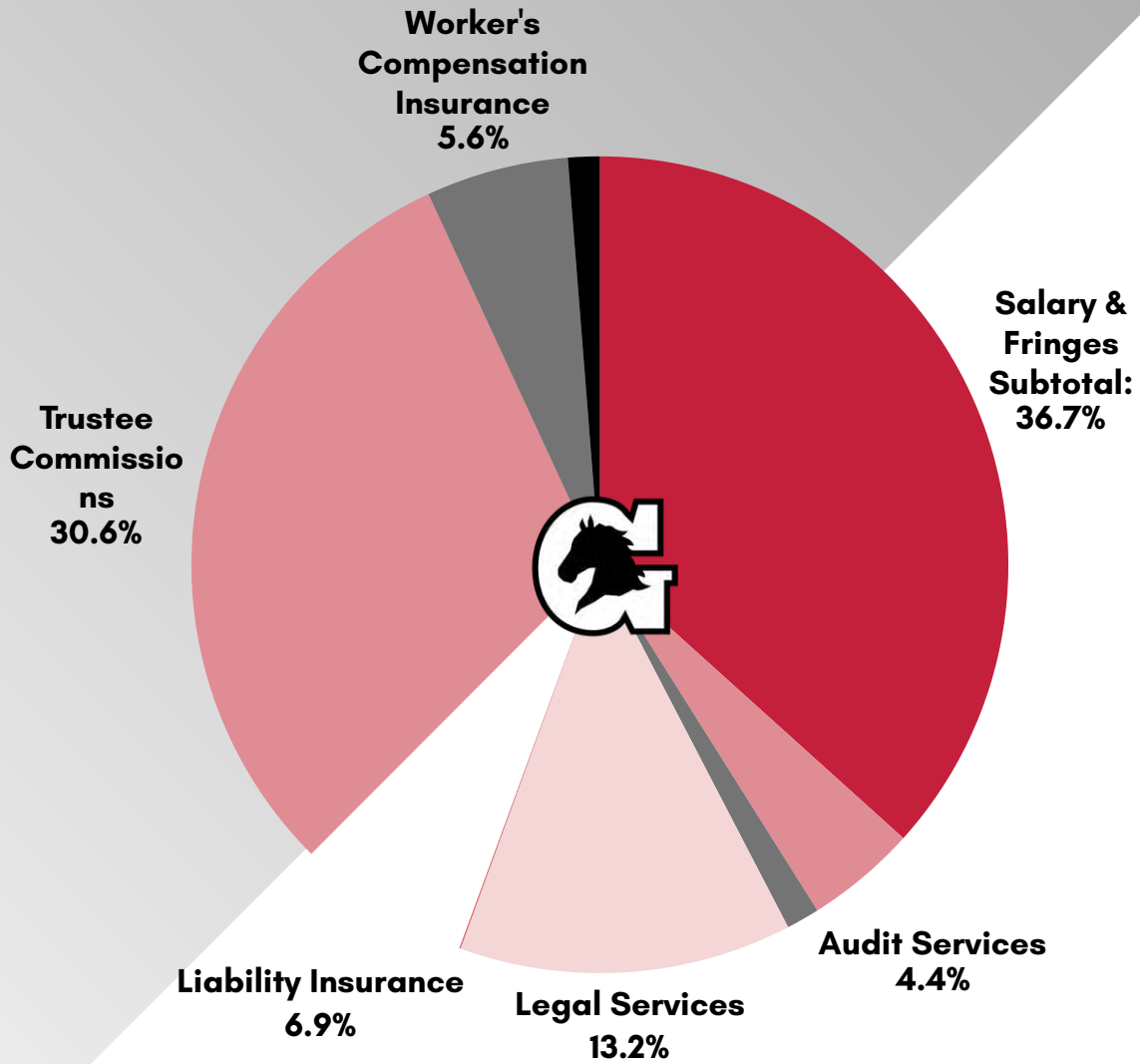
This budget includes salaries for school board members, travel, workers' compensation insurance, liability insurance, legal services, and audit services.

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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 PERS</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---------------------------------------|---------------------|-----------------------|-----------------------|-----------------------|
| 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)

| <u>Acct</u> | <u>Description</u> | <u>FY 2027 Budget</u> | <u>FY 2026 Budget</u> | <u>FY 2025 Actual</u> |
|-------------|---|---------------------------|---------------------------|---------------------------|
| 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