

GMSD Board Business Meeting
March 26, 2024 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. Miscellaneous FY 23-24 Budget Amendment #17
 - 8.C. Revision of Policies - First Reading
9. BOARD ACTION ITEMS
 - 9.A. DHA Board Appeal
 - 9.B. Medical Administrator RFP recommendation
 - 9.C. Dental RFP recommendation
 - 9.D. Long Term Disability RFP recommendation
 - 9.E. Group Life Insurance and AD&D RFP recommendation
10. Announcements
11. Adjournment

March 2024 Legislative Report

As the education committees of the House and Senate start to wind down, there are many pieces of legislation in progress that will impact public schools in Tennessee. The most talked about legislation deals with private school vouchers. The Senate and House versions are significantly different and if both versions pass their respective chambers, the bills will head to a Conference Committee with members appointed by the Speaker of the House and Lt. Governor. From there, the committee will try to reconcile versions into a report that would then be voted on by both chambers in an up-or-down vote. The Senate version does not contain any of the education reforms contained in the House version. The House version does not contain public school open enrollment and has a much higher fiscal note than the Senate version. It is unknown whether any version will ultimately pass. Residents are urged to contact their elected member of the General Assembly with any thoughts on this impactful legislation.

Some bills of note:

HB2181/SB2213 by Chairman White/Sen. Powers - As introduced, adds pre-kindergarten students with special education needs and peer models to the categories of students who generate education funding through the TISA. – As mentioned previously, this was our #1 topic of conversation when meeting with the members of the General Assembly. This bill passed the Senate Education Committee last week and is being heard today in the House K-12 Subcommittee. The bill is moving on to Finance in the Senate and Senators have indicated it will be in trouble in the Finance Committee, as it's not part of the Governor's budget. It is important to note that Early Childhood Special Education is state and federally mandated and we receive almost no funding for this program.

HB2758/SB2809 by Rep. Alexander/Sen. Lundberg – As introduced, requires LEAs and public charter schools to prohibit students from displaying, using, or accessing an electronic device during instructional time unless the electronic device is authorized, or provided to the student, by the LEA or public charter school for instructional purposes; requires local boards of education and public charter

school governing bodies to develop and adopt a policy to implement the prohibition. This bill was defeated in an 8-8-1 vote in the House Education Committee. The Committee noted it was the responsibility of local school boards to implement and enforce policies around the use of cell phones during instructional time. It's likely this will be addressed in the next General Assembly, as many members acknowledged cell phone use was a major concern.

HB2165/SB1810 by Rep. Littleton/Sen. Rose - As introduced, requires a request made by a student to an employee of the student's LEA or public charter school for an accommodation to affirm the student's gender identity to be reported to a school administrator and to the student's parent; prohibits an employee of an LEA or public charter school from knowingly providing false or misleading information to a student's parent regarding the student's gender identity or intention to transition to a gender that differs from the student's sex at the time of birth; authorizes civil actions to be filed by parents and by the attorney general and reporter against a noncompliant LEA or public charter school. This bill has passed the Senate and is being heard in the House Education Administration Committee on Wednesday.

HB390/SB161 by Rep. Cepicky/Sen. Lundberg, this was a caption bill that an amendment was just introduced last week. The applicable amendment for us states that an LEA shall not create a local grading policy or procedure that establishes a minimum grade above zero (0) that a student may earn for coursework. The rationale is there is grade inflation and this would give a truer picture of student performance. This passed the Senate Education Committee and will be heard in the House Education Administration Committee on Wednesday.

Germantown Municipal School District

BALANCE SHEET

All Funds

As of Month Ending February 29, 2024

| | School Operating | Federal Projects | Cafeteria | Capital Projects | Health Insurance | OPEB Trust | General Fixed Asset Account Group | Total |
|---------------------------------------|----------------------|------------------|---------------------|---------------------|-------------------|---------------------|-----------------------------------|-----------------------|
| ASSETS | | | | | | | | |
| Cash and Cash Equivalents | 1,137,255.10 | (340,280.65) | 1,279,078.57 | 1,589,791.84 | 337,437.47 | 109,716.62 | - | 4,112,998.95 |
| Investments - LGIP | 22,208,057.45 | - | - | - | - | 5,225,100.86 | - | 27,433,158.31 |
| Investments - Money Market | - | - | - | - | - | - | - | - |
| Cash Clearing - School Activity | 5,000.00 | - | - | - | - | - | - | 5,000.00 |
| CDARS - First Horizon | - | - | - | - | - | - | - | - |
| Accrued Interest | - | - | - | - | - | 575.79 | - | 575.79 |
| Accounts Receivable | - | - | - | - | - | - | - | - |
| Due from Other Govts | - | 343,544.95 | 60,161.37 | - | - | - | - | 403,706.32 |
| Due from City | - | - | - | - | - | - | - | - |
| Due from Schools | - | - | - | - | - | - | - | - |
| Due from Other Funds | 18,607.98 | - | - | - | - | - | - | 18,607.98 |
| Restricted Investments - SRT | 1,217,260.00 | - | - | - | - | - | - | 1,217,260.00 |
| Prepaid Expenses | 16,249.84 | - | - | - | - | - | - | 16,249.84 |
| Fixed Assets: | - | - | - | - | - | - | - | - |
| Land | - | - | - | - | - | - | 6,377,894.00 | 6,377,894.00 |
| Land Improvements | - | - | - | - | - | - | 1,970,270.25 | 1,970,270.25 |
| Buildings | - | - | - | - | - | - | 112,715,805.57 | 112,715,805.57 |
| Improvements | - | - | - | - | - | - | 8,336,266.31 | 8,336,266.31 |
| Equipment | - | - | - | - | - | - | 20,683,063.92 | 20,683,063.92 |
| Construction-in-Progress | - | - | - | - | - | - | 22,306,468.69 | 22,306,468.69 |
| Accumulated Depreciation | - | - | - | - | - | - | (32,081,337.51) | (32,081,337.51) |
| ASSETS TOTAL | 24,602,430.37 | 3,264.30 | 1,339,239.94 | 1,589,791.84 | 337,437.47 | 5,335,393.27 | 140,308,431.23 | 173,515,988.42 |
| LIABILITIES | | | | | | | | |
| Accounts Payable | 92,652.85 | 3,264.30 | 195,070.72 | - | - | - | - | 290,987.87 |
| Accrued Expenses | 74,458.01 | - | - | - | 324,916.00 | - | - | 399,374.01 |
| Due to the City of Germantown | - | - | - | - | - | - | - | - |
| Due to Schools | - | - | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Unearned Revenue | - | - | 105,467.49 | - | - | - | - | 105,467.49 |
| LIABILITIES TOTAL | 167,110.86 | 3,264.30 | 300,538.21 | - | 324,916.00 | - | - | 795,829.37 |
| FUND BALANCE | | | | | | | | |
| Change in Fund Balance | 148,505.07 | - | 20,757.83 | 930,676.02 | (1,872,254.02) | 598,084.81 | 4,696,374.59 | 4,522,144.30 |
| Beginning Fund Balance | 24,286,814.44 | - | 1,017,943.90 | 659,115.82 | 1,884,775.49 | 4,737,308.46 | 135,612,056.64 | 168,198,014.75 |
| Ending Fund Balance | 24,435,319.51 | - | 1,038,701.73 | 1,589,791.84 | 12,521.47 | 5,335,393.27 | 140,308,431.23 | 172,720,159.05 |
| LIABILITIES AND FUND BAL TOTAL | 24,602,430.37 | 3,264.30 | 1,339,239.94 | 1,589,791.84 | 337,437.47 | 5,335,393.27 | 140,308,431.23 | 173,515,988.42 |
| VARIANCE | - | (0.00) | - | - | - | - | - | - |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
SCHOOL OPERATING FUND
As of Month Ending February 29, 2024

| | BUDGET | MONTH | FYTD | VARIANCE | EXPENDED |
|-----------------------------------|----------------------|---------------------|----------------------|------------------------|---------------|
| REVENUES: | | | | | |
| TISA Revenue | 35,551,385.00 | 3,561,931.78 | 25,627,852.06 | (9,923,532.94) | 72.09% |
| Shelby County: | | | | | |
| Property Taxes | 17,254,309.00 | 1,154,258.53 | 9,128,582.31 | (8,125,726.69) | 52.91% |
| Sales Tax | 9,972,177.00 | 885,344.62 | 5,069,653.38 | (4,902,523.62) | 50.84% |
| Wheel Tax | 1,403,882.00 | 49,339.04 | 294,239.20 | (1,109,642.80) | 20.96% |
| City of Germantown: | | | | | |
| Maintenance of Effort | 3,082,064.00 | 513,677.34 | 2,054,709.36 | (1,027,354.64) | 66.67% |
| PEG Funding | 124,000.00 | - | 28,252.82 | (95,747.18) | 22.78% |
| Mixed Drink Tax | 240,000.00 | - | 81,530.70 | (158,469.30) | 33.97% |
| Other Local Revenue | 280,420.00 | 234,517.39 | 993,564.93 | 713,144.93 | 354.31% |
| Tuition | 106,885.00 | 12,800.00 | 92,356.00 | (14,529.00) | 86.41% |
| Other State Revenue | 2,577,118.00 | 260,400.15 | 409,016.40 | (2,168,101.60) | 15.87% |
| Transfers - Indirect Costs | 35,000.00 | - | - | (35,000.00) | 0.00% |
| Reserves | 4,676,693.59 | - | - | (4,676,693.59) | 0.00% |
| TOTAL REVENUES | 75,303,933.59 | 6,672,268.85 | 43,779,757.16 | (31,524,176.43) | 58.14% |

| EXPENDITURES: | | | | | |
|----------------------------------|----------------------|---------------------|----------------------|------------------------|---------------|
| | BUDGET | MONTH | FYTD | VARIANCE | EXPENDED |
| Regular Instruction | | | | | |
| Salaries & Wages | 23,375,509.00 | 1,858,715.02 | 13,373,824.83 | (10,001,684.17) | 57.21% |
| Benefits | 5,337,096.00 | 467,943.89 | 3,251,474.63 | (2,085,621.37) | 60.92% |
| Contract w/Priv. Agencies | 227,750.00 | - | 227,733.00 | (17.00) | 99.99% |
| Maint & Rep - Equipment | 12,000.00 | 1,834.00 | 6,029.54 | (5,970.46) | 50.25% |
| Travel | 2,500.00 | 132.53 | 362.38 | (2,137.62) | 14.50% |
| Other Contract Svcs | 1,050,065.00 | 125,045.84 | 704,447.95 | (345,617.05) | 67.09% |
| Inst. Supplies | 758,829.43 | 441.00 | 144,190.27 | (614,639.16) | 19.00% |
| Textbooks | 534,771.40 | 3,911.42 | 333,962.07 | (200,809.33) | 62.45% |
| Software | 375,000.00 | 25,395.41 | 322,808.79 | (52,191.21) | 86.08% |
| Other Supplies | 206,500.00 | 708.40 | 139,124.50 | (67,375.50) | 67.37% |
| Other Charges | 29,634.00 | 5,525.15 | 23,265.14 | (6,368.86) | 78.51% |
| Equipment | 1,801,028.00 | 50,358.79 | 1,605,508.26 | (195,519.74) | 89.14% |
| Total Regular Instruction | 33,710,682.83 | 2,540,011.45 | 20,132,731.36 | (13,577,951.47) | 59.72% |

| | | | | | |
|------------------------------------|-------------------|------------------|-------------------|---------------------|---------------|
| Alternative Education | | | | | |
| Salaries & Wages | 328,171.00 | 27,250.42 | 191,222.98 | (136,948.02) | 58.27% |
| Benefits | 80,183.00 | 6,807.05 | 47,221.67 | (32,961.33) | 58.89% |
| Inst. Supplies | 1,000.00 | - | 618.01 | (381.99) | 0.00% |
| Equipment | 1,000.00 | - | 495.37 | (504.63) | 49.54% |
| Total Alternative Education | 410,354.00 | 34,057.47 | 239,558.03 | (170,795.97) | 58.38% |

| | | | | | |
|--------------------------------|---------------------|-------------------|---------------------|-----------------------|---------------|
| Special Education | | | | | |
| Salaries & Wages | 4,599,759.00 | 362,278.23 | 2,545,781.90 | (2,053,977.10) | 55.35% |
| Benefits | 1,138,228.00 | 99,206.64 | 681,562.07 | (456,665.93) | 59.88% |
| Contract w/Priv. Agencies | 38,900.00 | 8,242.33 | 38,900.00 | 0.00 | 100.00% |
| Contracts for Sub Teachers | 8,000.00 | - | 7,927.68 | (72.32) | 99.10% |
| Noncertified Subs | 5,000.00 | - | 2,141.10 | (2,858.90) | 42.82% |
| Inst. Supplies | 32,300.00 | - | 29,403.36 | (2,896.64) | 91.03% |
| Equipment | 3,000.00 | 212.00 | 2,850.49 | (149.51) | 95.02% |
| Total Special Education | 5,825,187.00 | 469,939.20 | 3,308,566.60 | (2,516,620.40) | 56.80% |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
SCHOOL OPERATING FUND
As of Month Ending February 29, 2024

| | BUDGET | MONTH | FYTD | VARIANCE | EXPENDED |
|---|---------------------|-------------------|---------------------|-----------------------|---------------|
| Career & Technical Education | | | | | |
| Salaries & Wages | 1,049,230.00 | 82,392.96 | 618,352.92 | (430,877.08) | 58.93% |
| Benefits | 282,519.00 | 22,092.99 | 155,544.76 | (126,974.24) | 55.06% |
| Maintenance & Repairs | 1,000.00 | - | - | (1,000.00) | 0.00% |
| Inst. Supplies | 561,000.00 | - | 218,423.05 | (342,576.95) | 38.93% |
| Other Supplies | 25,000.00 | - | - | (25,000.00) | 0.00% |
| Other Charges | 591,000.00 | - | - | (591,000.00) | 0.00% |
| Equipment | 740,000.00 | - | 8,482.00 | (731,518.00) | 1.15% |
| Total Career & Technical Education | 3,249,749.00 | 104,485.95 | 1,000,802.73 | (2,248,946.27) | 30.80% |
| Attendance & Planning | | | | | |
| Salaries & Wages | 646,636.00 | 53,558.04 | 415,512.58 | (231,123.42) | 64.26% |
| Benefits | 157,843.00 | 10,601.02 | 78,767.33 | (79,075.67) | 49.90% |
| Travel | 500.00 | - | 184.19 | (315.81) | 36.84% |
| Other Contract Svcs. | 1,000.00 | - | 750.00 | (250.00) | 0.00% |
| Other Supplies | 5,000.00 | 602.85 | 4,385.26 | (614.74) | 87.71% |
| Inservice/Staff Dev. | 25,000.00 | 698.97 | 20,309.49 | (4,690.51) | 81.24% |
| Other Charges | 15,000.00 | 638.43 | 9,593.65 | (5,406.35) | 63.96% |
| Total Attendance & Planning | 850,979.00 | 66,099.31 | 529,502.50 | (321,476.50) | 62.22% |
| Health Services | | | | | |
| Salaries & Wages | 518,766.00 | 41,916.68 | 298,596.88 | (220,169.12) | 57.56% |
| Benefits | 154,410.00 | 11,525.22 | 80,171.42 | (74,238.58) | 51.92% |
| Other Contract Svcs. | 1,000.00 | 126.99 | 933.14 | (66.86) | 93.31% |
| Other Supplies | 12,500.00 | - | (150.00) | (12,650.00) | -1.20% |
| Inservice/Staff Dev. | 7,500.00 | 94.52 | 3,870.42 | (3,629.58) | 51.61% |
| Other Charges | 7,500.00 | - | 2,538.47 | (4,961.53) | 33.85% |
| Equipment | 8,250.00 | 299.99 | 4,288.97 | (3,961.03) | 51.99% |
| Total Health Services | 709,926.00 | 53,963.40 | 390,249.30 | (319,676.70) | 54.97% |
| Other Student Support/Guidance | | | | | |
| Salaries & Wages | 1,313,935.00 | 108,918.02 | 785,602.93 | (528,332.07) | 59.79% |
| Benefits | 305,420.00 | 25,550.63 | 176,424.32 | (128,995.68) | 57.76% |
| Travel | 30,000.00 | - | 200.49 | (29,799.51) | 0.67% |
| Other Contract Svcs. | 190,000.00 | 33,314.00 | 52,870.00 | (137,130.00) | 27.83% |
| Other Supplies | 7,500.00 | - | - | (7,500.00) | 0.00% |
| Inservice/Staff Dev. | 54,000.00 | 130.24 | 15,220.42 | (38,779.58) | 28.19% |
| Other Charges | 26,500.00 | - | 17,964.53 | (8,535.47) | 67.79% |
| Other Equipment | 95,408.00 | 37,952.71 | 43,430.71 | (51,977.29) | 45.52% |
| Total Other Student Support | 2,022,763.00 | 205,865.60 | 1,091,713.40 | (931,049.60) | 53.97% |
| Reg. Instruction Support | | | | | |
| Salaries & Wages | 2,301,338.00 | 173,745.51 | 1,298,392.79 | (1,002,945.21) | 56.42% |
| Benefits | 497,698.00 | 43,510.70 | 308,223.90 | (189,474.10) | 61.93% |
| Consultants | 68,000.00 | 9,500.00 | 26,060.00 | (41,940.00) | 38.32% |
| Travel | 2,000.00 | 100.87 | 1,568.36 | (431.64) | 78.42% |
| Library Books/Media | 43,400.00 | - | 43,398.00 | (2.00) | 100.00% |
| Other Supplies | 13,500.00 | 542.03 | 8,118.49 | (5,381.51) | 60.14% |
| Inservice/Staff Dev. | 55,000.00 | 3,574.37 | 18,538.07 | (36,461.93) | 33.71% |
| Other Charges | 5,000.00 | 115.55 | 2,414.18 | (2,585.82) | 48.28% |
| Other Equipment | 10,000.00 | 379.99 | 4,805.68 | (5,194.32) | 48.06% |
| Total Reg. Instruction Support | 2,995,936.00 | 231,469.02 | 1,711,519.47 | (1,284,416.53) | 57.13% |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
SCHOOL OPERATING FUND
As of Month Ending February 29, 2024

| SPED Support | BUDGET | MONTH | FYTD | VARIANCE | EXPENDED |
|-------------------------------------|---------------------|-------------------|---------------------|---------------------|-----------------|
| Salaries & Wages | 1,695,782.00 | 140,818.39 | 1,045,284.61 | (650,497.39) | 61.64% |
| Benefits | 423,170.00 | 35,375.72 | 251,286.44 | (171,883.56) | 59.38% |
| Contract w/Priv. Agencies | 918.75 | - | 918.75 | 0.00 | 100.00% |
| Evaluation & Testing | 4,500.00 | 527.90 | 2,551.90 | (1,948.10) | 56.71% |
| Travel | 7,500.00 | 289.97 | 2,254.30 | (5,245.70) | 30.06% |
| Other Supplies | 22,351.25 | 5.00 | 22,302.88 | (48.37) | 99.78% |
| Inservice/Staff Dev. | 19,000.00 | - | 18,648.85 | (351.15) | 98.15% |
| Other Charges | 2,000.00 | 115.59 | 1,694.25 | (305.75) | 84.71% |
| Total SPED Support | 2,175,222.00 | 177,132.57 | 1,344,941.98 | (830,280.02) | 61.83% |
| Career and Technical Support | | | | | |
| Director/ Supervisor | 20,828.00 | 1,735.34 | 14,082.84 | (6,745.16) | 67.61% |
| Benefits | 5,711.00 | 508.62 | 3,772.74 | (1,938.26) | 66.06% |
| Other Contracted Services | 5,000.00 | - | - | (5,000.00) | 0.00% |
| Other Supplies | 1,953.00 | - | - | (1,953.00) | 0.00% |
| Inservice/Staff Dev. | 4,000.00 | 100.00 | 300.00 | (3,700.00) | 7.50% |
| Total Vocational Support | 37,492.00 | 2,343.96 | 18,155.58 | (19,336.42) | 48.43% |
| Technology | | | | | |
| Salaries & Wages | 801,165.00 | 62,533.56 | 531,800.21 | (269,364.79) | 66.38% |
| Benefits | 251,359.00 | 16,128.73 | 126,420.47 | (124,938.53) | 50.29% |
| Communications | 113,288.62 | 6,052.23 | 52,360.58 | (60,928.04) | 46.22% |
| Consultants | 13,500.00 | - | 4,500.00 | (9,000.00) | 33.33% |
| Maintenance & Repairs | 71,645.48 | 2,451.00 | 40,084.24 | (31,561.24) | 55.95% |
| Internet Connectivity | 318,791.47 | 15,651.20 | 141,907.44 | (176,884.03) | 44.51% |
| Travel | 1,800.00 | 13.33 | 882.19 | (917.81) | 49.01% |
| Office Supplies | 500.00 | - | 482.35 | (17.65) | 96.47% |
| Cabling | 10,000.00 | - | 9,561.12 | (438.88) | 95.61% |
| Software | 638,114.41 | - | 454,463.74 | (183,650.67) | 71.22% |
| Other Supplies | 39,529.16 | 860.98 | 19,291.73 | (20,237.43) | 48.80% |
| Inservice/Staff Dev. | 7,200.00 | - | 853.10 | (6,346.90) | 11.85% |
| Other Charges | 45,753.72 | - | 28,369.07 | (17,384.65) | 62.00% |
| Adm Equipment | 74,913.06 | 28,202.98 | 59,692.46 | (15,220.60) | 79.68% |
| Other Equipment | 15,000.00 | - | 12,387.01 | (2,612.99) | 82.58% |
| Total Technology | 2,402,559.92 | 131,894.01 | 1,483,055.71 | (919,504.21) | 61.73% |
| Board of Education | | | | | |
| Salaries & Wages | 21,500.00 | - | 21,500.00 | 0.00 | 100.00% |
| Benefits | 58,645.00 | 19,422.65 | 24,460.22 | (34,184.78) | 41.71% |
| OPEB | 706,000.00 | 536,886.00 | 536,886.00 | (169,114.00) | 76.05% |
| Audit Services | 67,000.00 | - | 67,000.00 | 0.00 | 100.00% |
| Dues & Memberships | 21,000.00 | - | 9,250.00 | (11,750.00) | 44.05% |
| Legal Services | 210,000.00 | 10,530.42 | 79,789.30 | (130,210.70) | 37.99% |
| Other Supplies | 1,000.00 | - | 446.06 | (553.94) | 44.61% |
| Judgments | 355,453.00 | - | 355,453.00 | 0.00 | 100.00% |
| Liability Insurance | 100,748.00 | - | 76,609.00 | (24,139.00) | 76.04% |
| Surety Bond Premium | 300.00 | - | 300.00 | 0.00 | 100.00% |
| Trustee Commissions | 472,886.00 | 31,885.22 | 230,636.72 | (242,249.28) | 48.77% |
| Workers' Compensation | 90,000.00 | 1,271.26 | 81,759.27 | (8,240.73) | 90.84% |
| Inservice/Staff Dev. | 20,000.00 | 1,864.62 | 17,938.74 | (2,061.26) | 89.69% |
| Total Board of Education | 2,124,532.00 | 601,860.17 | 1,502,028.31 | (622,503.69) | 70.70% |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
SCHOOL OPERATING FUND
As of Month Ending February 29, 2024

| Superintendent | BUDGET | MONTH | FYTD | VARIANCE | EXPENDED |
|--------------------------------------|--------------|------------|--------------|----------------|----------|
| Salaries & Wages | 489,052.00 | 35,447.94 | 334,397.14 | (154,654.86) | 68.38% |
| Benefits | 116,308.00 | 9,711.50 | 80,965.92 | (35,342.08) | 69.61% |
| Dues & Memberships | 9,500.00 | - | 4,225.00 | (5,275.00) | 44.47% |
| Postal Charges | 10,000.00 | 1,116.19 | 6,991.27 | (3,008.73) | 69.91% |
| Travel | 5,000.00 | - | 3,088.00 | (1,912.00) | 61.76% |
| Other Contracted Svcs. | 29,600.00 | 366.41 | 10,196.48 | (19,403.52) | 34.45% |
| Office Supplies | 20,000.00 | 420.95 | 5,354.61 | (14,645.39) | 26.77% |
| Other Supplies | 47,545.00 | 1,100.78 | 31,721.70 | (15,823.30) | 66.72% |
| Inservice/Staff Dev. | 21,200.00 | 356.92 | 9,264.48 | (11,935.52) | 43.70% |
| Other Charges | 1,000.00 | - | - | (1,000.00) | 0.00% |
| Total Superintendent | 749,205.00 | 48,520.69 | 486,204.60 | (263,000.40) | 64.90% |
| Office of the Principal | | | | | |
| Salaries & Wages | 3,424,043.00 | 276,779.25 | 2,111,587.85 | (1,312,455.15) | 61.67% |
| Benefits | 825,861.00 | 67,088.23 | 480,695.95 | (345,165.05) | 58.21% |
| Other Contract Svcs. | 35,000.00 | - | 35,000.00 | 0.00 | 100.00% |
| Other Supplies | 147,000.00 | - | 147,000.00 | 0.00 | 100.00% |
| Inservice/Staff Dev. | 10,950.00 | - | 6,092.61 | (4,857.39) | 55.64% |
| Other Charges | 15,550.00 | - | 15,550.00 | 0.00 | 100.00% |
| Total Office of the Principal | 4,458,404.00 | 343,867.48 | 2,795,926.41 | (1,662,477.59) | 62.71% |
| Fiscal Services | | | | | |
| Salaries & Wages | 463,426.00 | 35,113.52 | 289,059.39 | (174,366.61) | 62.37% |
| Benefits | 128,974.00 | 8,741.84 | 67,422.41 | (61,551.59) | 52.28% |
| Dues & Memberships | 700.00 | - | 50.00 | (650.00) | 7.14% |
| Travel | 600.00 | - | - | (600.00) | 0.00% |
| Other Contract Svcs. | 10,000.00 | - | 3,200.00 | (6,800.00) | 32.00% |
| Office Supplies | 5,000.00 | 493.24 | 3,115.86 | (1,884.14) | 62.32% |
| Software | 103,228.00 | 3,022.62 | 87,098.55 | (16,129.45) | 84.37% |
| Inservice/Staff Dev. | 6,000.00 | - | 3,812.38 | (2,187.62) | 63.54% |
| Other Charges | 17,250.00 | 38.35 | 2,232.94 | (15,017.06) | 12.94% |
| Other Equipment | 1,500.00 | - | 417.57 | (1,082.43) | 27.84% |
| Total Fiscal Services | 736,678.00 | 47,409.57 | 456,409.10 | (280,268.90) | 61.96% |
| Human Resources | | | | | |
| Salaries & Wages | 420,328.00 | 34,014.48 | 276,616.20 | (143,711.80) | 65.81% |
| Benefits | 103,120.00 | 7,094.02 | 54,749.26 | (48,370.74) | 53.09% |
| Dues & Memberships | 844.00 | - | - | (844.00) | 0.00% |
| Travel | 100.00 | - | - | (100.00) | 0.00% |
| Other Contract Svcs. | 6,838.00 | - | 6,837.75 | (0.25) | 100.00% |
| Office Supplies | 2,000.00 | 279.17 | 1,041.64 | (958.36) | 52.08% |
| Software | 16,285.00 | - | 13,084.85 | (3,200.15) | 80.35% |
| Other Supplies | 1,200.00 | - | - | (1,200.00) | 0.00% |
| Inservice/Staff Dev. | 40,815.00 | 6,270.45 | 30,864.23 | (9,950.77) | 75.62% |
| Other Charges | 2,000.00 | - | 1,411.70 | (588.30) | 70.59% |
| Total Human Resources | 593,530.00 | 47,658.12 | 384,605.63 | (208,924.37) | 64.80% |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
SCHOOL OPERATING FUND
As of Month Ending February 29, 2024

| Operation of Plant | BUDGET | MONTH | FYTD | VARIANCE | EXPENDED |
|-----------------------------------|----------------------|---------------------|----------------------|------------------------|---------------|
| Salaries & Wages | 580,905.00 | 42,562.04 | 346,544.27 | (234,360.73) | 59.66% |
| Benefits | 188,363.00 | 12,090.79 | 91,791.24 | (96,571.76) | 48.73% |
| Janitorial Services | 1,425,000.00 | 116,909.96 | 824,869.72 | (600,130.28) | 57.89% |
| Other Contract Svcs. | 180,000.00 | 9,911.11 | 86,516.12 | (93,483.88) | 48.06% |
| Utilities | 1,300,000.00 | 71,350.99 | 720,498.85 | (579,501.15) | 55.42% |
| Property Insurance | 330,000.00 | - | 317,501.00 | (12,499.00) | 96.21% |
| Other Charges | 50,000.00 | 2,890.75 | 30,493.38 | (19,506.62) | 60.99% |
| Equipment | 5,000.00 | - | - | (5,000.00) | 0.00% |
| Total Operation of Plant | 4,059,268.00 | 255,715.64 | 2,418,214.58 | (1,641,053.42) | 59.57% |
| Maintenance of Plant | | | | | |
| Salaries & Wages | 546,932.00 | 45,077.12 | 366,425.44 | (180,506.56) | 67.00% |
| Benefits | 149,667.00 | 11,891.72 | 90,913.40 | (58,753.60) | 60.74% |
| Maintenance & Repairs | 976,850.00 | 57,130.67 | 717,650.15 | (259,199.85) | 73.47% |
| Travel | 25,000.00 | 603.05 | 9,747.93 | (15,252.07) | 38.99% |
| Other Contract Svcs. | 10,000.00 | - | - | (10,000.00) | 0.00% |
| Office Supplies | 1,000.00 | 89.14 | 368.96 | (631.04) | 36.90% |
| Inservice/Staff Dev. | 10,000.00 | 2,500.00 | 5,960.73 | (4,039.27) | 59.61% |
| Total Maintenance of Plant | 1,719,449.00 | 117,291.70 | 1,191,066.61 | (528,382.39) | 69.27% |
| Transportation | | | | | |
| Contracts w/Other Schools | 74,856.00 | 6,399.00 | 51,192.00 | (23,664.00) | 68.39% |
| Contracts w/Private Agencies | 2,000,000.00 | 155,822.50 | 882,621.40 | (1,117,378.60) | 44.13% |
| Diesel | 225,000.00 | 12,017.79 | 97,512.44 | (127,487.56) | 43.34% |
| Total Transportation | 2,299,856.00 | 174,239.29 | 1,031,325.84 | (1,268,530.16) | 44.84% |
| Safety | | | | | |
| Benefits | 0.00 | 15.04 | 60.87 | 60.87 | #DIV/0! |
| Maintenance & Repairs | 3,000.00 | - | - | (3,000.00) | 0.00% |
| Office Supplies | 250.00 | 159.95 | 159.95 | (90.05) | 63.98% |
| Other Supplies & Materials | 500.00 | - | - | (500.00) | 0.00% |
| Inservice/Staff Dev. | 10,000.00 | 8,420.72 | 9,736.40 | (263.60) | 97.36% |
| Other Charges | 27,500.00 | 7,120.00 | 14,920.18 | (12,579.82) | 54.26% |
| Other Equipment | 55,000.00 | 12,000.00 | 21,273.04 | (33,726.96) | 38.68% |
| Total Safety | 96,250.00 | 27,715.71 | 46,150.44 | (50,099.56) | 47.95% |
| Capital Outlay | | | | | |
| Other Salaries & Wages | 10,000.00 | - | 3,239.78 | (6,760.22) | 32.40% |
| Benefits | - | - | 533.20 | 533.20 | #DIV/0! |
| Architects | 300,000.00 | - | 36,190.00 | (263,810.00) | 12.06% |
| Transfer to Other Funds | 527,676.00 | - | 380,126.25 | (147,549.75) | 72.04% |
| Other Charges | 50,000.00 | - | 50,000.00 | 0.00 | 100.00% |
| Building Construction | 567,394.80 | - | 97,811.09 | (469,583.71) | 17.24% |
| Building Improvements | 1,063,683.62 | 33,336.25 | 462,750.33 | (600,933.29) | 43.50% |
| Other Capital Outlay | 1,557,156.42 | 53,817.85 | 1,037,873.26 | (519,283.16) | 66.65% |
| Total Capital Outlay | 4,075,910.84 | 87,154.10 | 2,068,523.91 | (2,001,159.91) | 50.75% |
| Transfers to Cafeteria Fund | 0.00 | - | - | 0.00 | #DIV/0! |
| EXPENDITURES TOTAL | 75,303,933.59 | 5,768,694.41 | 43,631,252.09 | (31,672,681.50) | 57.94% |
| TOTAL FUND BALANCE | 0.00 | 903,574.44 | 148,505.07 | | |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
FEDERAL PROJECTS FUND
As of Month Ending February 29, 2024

| | BUDGET | Month | FYTD | EXPENDED |
|-----------------------|---------------------|-------------------|---------------------|---------------|
| REVENUES: | | | | |
| Consolidated Admin | 71,300.00 | 5,365.52 | 46,330.95 | 64.98% |
| Title I | 401,805.00 | 16,556.61 | 150,663.45 | 37.50% |
| Title II | 176,723.00 | 5,873.72 | 52,399.26 | 29.65% |
| Title III | 14,098.00 | - | 12,036.73 | 85.38% |
| Title IV | 50,176.00 | 2,577.86 | 32,169.83 | 64.11% |
| Carl Perkins - Basic | 62,193.00 | 1,270.58 | 37,287.20 | 59.95% |
| IDEA, Part B | 1,999,290.00 | 92,905.55 | 558,885.54 | 27.95% |
| ARP IDEA | 409.00 | - | 408.78 | 99.95% |
| IDEA, Preschool | 31,762.00 | - | 19,592.00 | 61.68% |
| ESSER 2.0 | 36,531.00 | - | 36,531.00 | 100.00% |
| ESSER 3.0 | 1,719,888.00 | 99,025.32 | 778,127.31 | 45.24% |
| TN All Corps Grant | 345,800.00 | 55,513.49 | 228,508.03 | 66.08% |
| TOTAL REVENUES | 4,909,975.00 | 279,088.65 | 1,952,940.08 | 39.77% |

| | | | | |
|---------------------------------|------------------|-----------------|------------------|---------------|
| EXPENDITURES: | | | | |
| Title - Cons Admin | | | | |
| Salaries & Wages | 52,100.00 | 4,338.36 | 34,707.00 | 66.62% |
| Benefits | 11,746.00 | 1,027.16 | 7,617.52 | 64.85% |
| Other Supplies & Materials | 500.00 | - | - | 0.00% |
| Indirect Costs | 954.00 | - | - | 0.00% |
| Inservice/Staff Dev. | 6,000.00 | - | 4,006.43 | 66.77% |
| Total Title - Cons Admin | 71,300.00 | 5,365.52 | 46,330.95 | 64.98% |

| | | | | |
|-------------------------------|-------------------|------------------|-------------------|---------------|
| Title I | | | | |
| Salaries & Wages | 172,947.00 | 11,138.96 | 70,030.09 | 40.49% |
| Benefits | 40,520.00 | 3,330.58 | 20,482.89 | 50.55% |
| Contracts for Sub Teachers | 6,490.00 | - | 258.00 | 3.98% |
| Inst. Supplies | 61,139.00 | 218.07 | 41,976.47 | 68.66% |
| Other Supplies & Materials | 2,534.00 | - | - | 0.00% |
| Indirect costs | 100.00 | - | - | 0.00% |
| Inservice/Staff Dev. | 79,695.00 | - | 8,641.10 | 10.84% |
| Other Charges | 3,000.00 | - | - | 0.00% |
| Regular Instruction Equipment | 35,380.00 | 1,869.00 | 9,274.90 | 26.22% |
| Total Title I | 401,805.00 | 16,556.61 | 150,663.45 | 37.50% |

| | | | | |
|----------------------------|-------------------|-----------------|------------------|---------------|
| Title II | | | | |
| Salaries & Wages | 44,600.00 | 3,335.90 | 28,937.20 | 64.88% |
| Benefits | 9,920.00 | 800.14 | 6,247.72 | 62.98% |
| Contracts for Sub Teachers | 10,320.00 | 129.00 | 387.00 | 3.75% |
| Indirect Costs | 9,000.00 | - | - | 0.00% |
| Inservice/Staff Dev. | 102,883.00 | 1,608.68 | 16,827.34 | 16.36% |
| Total Title II | 176,723.00 | 5,873.72 | 52,399.26 | 29.65% |

| | | | | |
|------------------------------------|------------------|----------|------------------|---------------|
| Title III | | | | |
| Instructional Supplies & Materials | 11,898.00 | - | 11,886.73 | 99.91% |
| Other Supplies & Materials | 200.00 | - | - | 0.00% |
| Inservice/Staff Dev. | 2,000.00 | - | 150.00 | 7.50% |
| Total Title III | 14,098.00 | - | 12,036.73 | 85.38% |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
FEDERAL PROJECTS FUND
As of Month Ending February 29, 2024

| Title IV | | | | |
|------------------------------------|------------------|-----------------|------------------|---------------|
| Instructional Supplies & Materials | 12,450.00 | - | 11,867.36 | 95.32% |
| Other Supplies | 18,033.00 | 1,105.00 | 9,445.56 | 52.38% |
| Indirect Costs | 570.00 | - | - | 0.00% |
| Inservice/Staff Dev. | 11,445.00 | 1,472.86 | 4,573.53 | 39.96% |
| Reg Instructionall Equipment | 6,928.00 | - | 5,808.00 | 83.83% |
| Other Equipment | 750.00 | - | 475.38 | 63.38% |
| Total Title IV | 50,176.00 | 2,577.86 | 32,169.83 | 64.11% |

| Carl Perkins - Basic | | | | |
|------------------------------------|------------------|-----------------|------------------|---------------|
| Travel | 12,438.00 | - | - | 0.00% |
| Instructional Supplies & Materials | 19,255.00 | - | 15,796.99 | 82.04% |
| Other Supplies | 10,000.00 | - | 9,280.01 | 92.80% |
| Inservice/Staff Dev. | 18,000.00 | 1,270.58 | 12,210.20 | 67.83% |
| Other Equipment | 2,500.00 | - | - | 0.00% |
| Total Carl Perkins - Basic | 62,193.00 | 1,270.58 | 37,287.20 | 59.95% |

| IDEA B | | | | |
|--------------------------------|---------------------|------------------|-------------------|---------------|
| Salaries & Wages | 809,444.00 | 64,342.60 | 380,651.96 | 47.03% |
| Benefits | 308,604.00 | 17,191.11 | 103,188.59 | 33.44% |
| Contracts W/Private Agencies | 113,600.00 | 1,892.60 | 21,592.36 | 19.01% |
| Evaluation & Testing | 23,000.00 | 103.00 | 8,617.75 | 37.47% |
| Maintenance & Repairs-Vehicles | 3,000.00 | - | - | 0.00% |
| Contracts for Sub Teachers | 10,000.00 | 1,870.38 | 1,870.38 | 18.70% |
| Noncertified Subs | 10,000.00 | - | - | 0.00% |
| Other Contract Svcs. | 75,000.00 | - | 841.25 | 1.12% |
| Fuel | 4,000.00 | 239.93 | 713.77 | 17.84% |
| Instr. Supplies | 300,000.00 | 1,776.78 | 13,952.55 | 4.65% |
| Other Supplies | 70,000.00 | 305.40 | 3,570.98 | 5.10% |
| Indirect costs | 30,000.00 | - | - | 0.00% |
| Vehicle Insurance | 1,000.00 | - | 225.85 | 22.59% |
| Inservice/Staff Dev. | 92,107.00 | 2,245.96 | 15,781.51 | 17.13% |
| Other Charges | 14,500.00 | - | 4,250.00 | 29.31% |
| Special Education Equipment | 135,035.00 | 2,937.79 | 3,628.59 | 2.69% |
| Total IDEA B | 1,999,290.00 | 92,905.55 | 558,885.54 | 27.95% |

| ARP IDEA | | | | |
|-----------------------|---------------|----------|---------------|---------------|
| Other Supplies | 409.00 | - | 408.78 | 99.95% |
| Total ARP IDEA | 409.00 | - | 408.78 | 99.95% |

| IDEA Preschool | | | | |
|------------------------------|------------------|----------|------------------|---------------|
| Contracts W/Private Agencies | 514.00 | - | - | 0.00% |
| Instr. Supplies | 25,688.00 | - | 15,000.00 | 58.39% |
| Indirect Costs | 788.00 | - | - | 0.00% |
| Inservice/Staff Dev. | 4,772.00 | - | 4,592.00 | 96.23% |
| Total IDEA Preschool | 31,762.00 | - | 19,592.00 | 61.68% |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
FEDERAL PROJECTS FUND
As of Month Ending February 29, 2024

| | | | | |
|-----------------------------|---------------------|-------------------|---------------------|----------------|
| ESSER 2.0 | | | | |
| Inservice/Staff Dev. | 25,000.00 | - | 25,000.00 | 100.00% |
| Special Education Equipment | 11,531.00 | - | 11,531.00 | 100.00% |
| Total ESSER 2.0 | 36,531.00 | - | 36,531.00 | 100.00% |
| ESSER 3.0 | | | | |
| Salaries & Wages | 1,241,743.00 | 76,502.68 | 592,537.45 | 47.72% |
| Benefits | 226,478.00 | 18,373.59 | 135,972.06 | 60.04% |
| Communication | 27,922.00 | - | - | 0.00% |
| Contracts for Sub Teachers | 160,000.00 | 2,064.00 | 36,732.75 | 22.96% |
| Inservice/Staff Dev. | 63,745.00 | 2,085.05 | 12,885.05 | 20.21% |
| Total ESSER 3.0 | 1,719,888.00 | 99,025.32 | 778,127.31 | 45.24% |
| TN All Corps | | | | |
| Salaries & Wages | 294,000.00 | 46,475.00 | 195,890.00 | 66.63% |
| Benefits | 22,498.00 | 3,555.37 | 14,984.91 | 66.61% |
| Other Supplies & Materials | 7,000.00 | 5,483.12 | 5,483.12 | 78.33% |
| Inservice/Staff Dev. | 22,302.00 | - | 12,150.00 | 54.48% |
| Total TN All Corps | 345,800.00 | 55,513.49 | 228,508.03 | 66.08% |
| Total Expenditures | 4,909,975.00 | 279,088.65 | 1,952,940.08 | 39.77% |
| TOTAL FUND BALANCE | 0.00 | - | - | |

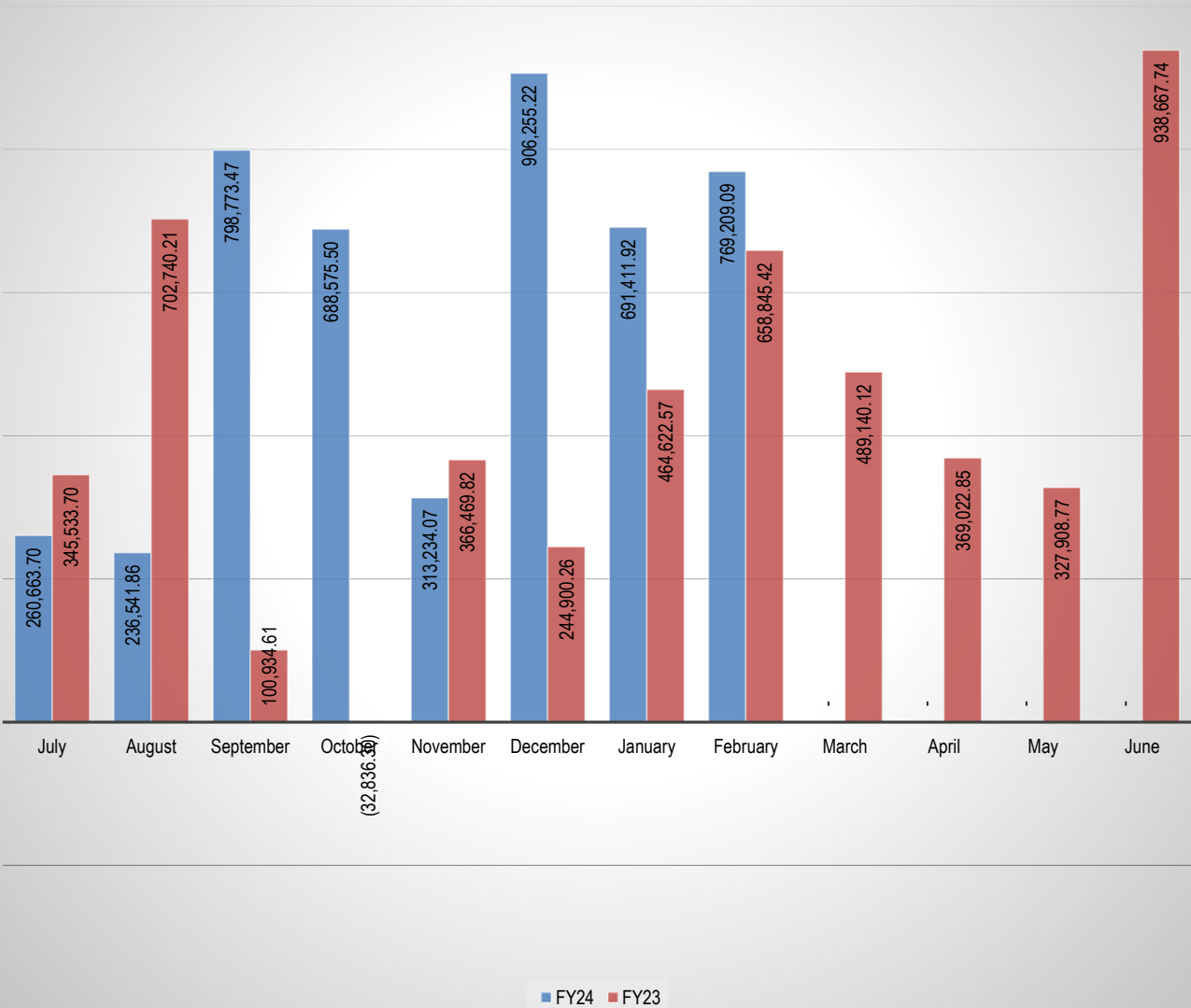
Germantown Municipal School District
REVENUE and EXPENSE REPORT
HEALTH INSURANCE FUND
As of Month Ending February 29, 2024

| | Month | FYTD | BUDGET | EXPENDED |
|------------------------------------|---------------------|-----------------------|--------------|----------|
| REVENUES: | | | | |
| Employee Contributions | 199,301.20 | 1,301,766.48 | 1,862,500.00 | 69.89% |
| Employer Contributions | 366,589.64 | 2,397,879.87 | 3,432,580.00 | 69.86% |
| Other Income | - | 81,571.89 | 200,000.00 | 40.79% |
| Interest Income | - | 32,374.61 | - | 0.00% |
| Reserves | - | - | 1,104,920.00 | 0.00% |
| TOTAL REVENUES: | 565,890.84 | 3,813,592.85 | 6,600,000.00 | 57.78% |
| EXPENDITURES: | | | | |
| Medical Claims | 769,209.09 | 4,664,664.83 | 4,900,000.00 | 95.20% |
| Stop-Loss Premiums | 69,242.76 | 563,352.52 | 900,000.00 | 62.59% |
| Administrative Expenses | 23,426.02 | 201,236.97 | 300,000.00 | 67.08% |
| Other Contracted Services - Clinic | 33,245.58 | 256,592.55 | 500,000.00 | 51.32% |
| TOTAL EXPENDITURES: | 895,123.45 | 5,685,846.87 | 6,600,000.00 | 86.15% |
| FUND BALANCE | (329,232.61) | (1,872,254.02) | - | |

| | FY 24 Cash Basis Claims | FY 23 Cash Basis Claims | |
|-----------|-------------------------|-------------------------|--------------------------|
| July | 260,663.70 | 345,533.70 | |
| August | 236,541.86 | 702,740.21 | |
| September | 798,773.47 | 100,934.61 | |
| October | 688,575.50 | (32,836.30) | |
| November | 313,234.07 | 366,469.82 | |
| December | 906,255.22 | 244,900.26 | |
| January | 691,411.92 | 464,622.57 | |
| February | 769,209.09 | 658,845.42 | |
| March | - | 489,140.12 | |
| April | - | 369,022.85 | |
| May | - | 327,908.77 | |
| June | - | 938,667.74 | |
| Y-T-D | 4,664,664.83 | 4,975,949.77 | Monthly Average Budgeted |
| | | | 408,333.33 |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
HEALTH INSURANCE FUND
 As of Month Ending February 29, 2024

Analysis of Cash Basis Claims for FY 2023-24



Germantown Municipal School District
REVENUE and EXPENSE REPORT
CAPITAL PROJECTS FUND
As of Ending February 29, 2024

| | <u>BUDGET</u> | <u>Month</u> | <u>YTD</u> | <u>EXPENDED</u> |
|-----------------------------------|---------------------|--------------|---------------------|-----------------|
| REVENUES: | | | | |
| County Commission | 3,701,747.00 | - | 1,322,817.65 | 35.73% |
| Transfers from City of Germantown | 750,000.00 | - | - | 0.00% |
| Interest Income | - | - | - | 0.00% |
| Reserves | 1,143,810.94 | - | - | 0.00% |
| TOTAL REVENUES: | <u>5,595,557.94</u> | <u>-</u> | <u>1,322,817.65</u> | <u>23.64%</u> |
| EXPENDITURES: | | | | |
| Building Construction | 139,627.40 | - | 139,627.40 | 100.00% |
| Building Improvements | 5,455,930.54 | - | 252,514.23 | 4.63% |
| TOAL EXPENDITURES: | <u>5,595,557.94</u> | <u>-</u> | <u>392,141.63</u> | <u>7.01%</u> |
| FUND BALANCE | <u>-</u> | <u>-</u> | <u>930,676.02</u> | |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
CAFETERIA FUND

As of Month Ending February 29, 2024

| | BUDGET | Month | YTD | EXPENDED |
|--|---------------------|-------------------|---------------------|---------------|
| REVENUES: | | | | |
| Lunch, Breakfast, A la Carte Sales | 1,536,287.00 | 180,781.85 | 1,004,343.85 | 65.37% |
| USDA School Lunch | 589,561.00 | 53,932.17 | 276,325.48 | 46.87% |
| USDA Breakfast | 48,497.00 | 6,229.20 | 31,289.44 | 64.52% |
| USDA Other | - | 145,878.37 | 150,107.59 | 0.00% |
| Other State Funds | - | - | - | 0.00% |
| Other Federal Thru State Funds | 26,538.00 | - | 41,819.95 | 157.59% |
| Other Revenue | 5,000.00 | - | 5,884.10 | 117.68% |
| Reserves | 188,428.18 | - | - | 0.00% |
| TOTAL REVENUES | 2,394,311.18 | 386,821.59 | 1,509,770.41 | 63.06% |
| EXPENDITURES: | | | | |
| Other Contracted Services - SFE | 1,727,470.00 | 195,070.72 | 1,176,518.55 | 68.11% |
| NET BALANCE | 666,841.18 | 191,750.87 | 333,251.86 | 49.97% |
| DISTRICT EXPENDITURES: | | | | |
| Maint and Repair - Equipment | 55,000.00 | 2,203.36 | 29,268.62 | 53.22% |
| UDSA Commodities | 145,240.00 | - | - | 0.00% |
| Other Supplies & Materials | 7,000.00 | - | 1,136.00 | 16.23% |
| Building Improvements | 295,945.18 | - | 125,467.27 | 42.40% |
| Inservice/ Staff Development | 2,000.00 | 21.06 | 627.60 | 31.38% |
| Equipment | 161,656.00 | 381.56 | 155,994.54 | 96.50% |
| TOTAL DISTRICT EXPENDITURES | 666,841.18 | 2,605.98 | 312,494.03 | 46.86% |
| EXPENDITURES TOTAL | 2,394,311.18 | 197,676.70 | 1,489,012.58 | |
| Excess/(Def) of Revenues over Expenditures | - | 189,144.89 | 20,757.83 | #DIV/0! |
| Operating Transfer In | - | - | - | #DIV/0! |
| FUND BALANCE | - | 189,144.89 | 20,757.83 | |

Germantown Municipal School District
REVENUE and EXPENSE REPORT
OPEB FUND

As of Month Ending February 29, 2024

| | Month | YTD | BUDGET | EXPENDED |
|---------------------------------------|-------------------|-------------------|---------------------|-----------------|
| REVENUES: | | | | |
| Employer Contributions | 555,908.00 | 555,908.00 | 755,000.00 | 73.63% |
| Retiree Contributions | - | - | 80,000.00 | 0.00% |
| Interest and Dividend Income | 6,179.77 | 94,326.91 | 75,000.00 | 125.77% |
| Realized gain/(loss) on investments | (30,153.95) | 9,661.06 | - | 0.00% |
| Unrealized gain/(loss) on investments | 159,845.29 | 276,776.48 | 293,750.00 | 94.22% |
| Other Income | | | - | 0.00% |
| TOTAL REVENUES | 691,779.11 | 936,672.45 | 1,203,750.00 | 77.81% |
| EXPENDITURES: | | | | |
| Retiree Stipends | 8,850.00 | 68,700.00 | 100,000.00 | 68.70% |
| Medical Claims | 188,278.00 | 255,621.00 | 600,000.00 | 42.60% |
| Insurance Premiums | - | - | 50,000.00 | 0.00% |
| Administrative Expenses | 1,208.33 | 14,266.64 | 25,000.00 | 57.07% |
| TOTAL EXPENDITURES | 198,336.33 | 338,587.64 | 775,000.00 | 43.69% |
| FUND BALANCE | 493,442.78 | 598,084.81 | 428,750.00 | |

NOTES TO FINANCIAL REPORT

02.29.24

Report Total Assets, Liabilities, and Fund Balances on the Balance Sheet

SCHOOL OPERATING FUND

In February, the district paid \$555K for its annual contribution to the OPEB Trust fund. This amount was determined by our actuary.

CAFETERIA FUND

SFE reported a net income of \$46K for the month.

HEALTH INSURANCE FUND

February was another high claims month. \$769K in medical and pharmacy claims were paid v. \$408K budgeted for the month.

OPEB TRUST FUND

Realized and unrealized gains on investments totaled \$286K year-to-date.



GMSD Board Business Meeting

February 27, 2024 6:00 PM

Board Room, GMSD Office

Board Members:

Dr. Daniel Chatham: Present
Mr. Brian Curry: Present
Mrs. Amy Eoff: Present
Mrs. Angela Griffith: Present
Mr. Ryan Strain: Present

In Attendance:

Superintendent: Jason Manuel
General Counsel: Valerie Speakman
Board Secretary: Jo Ellen Druelinger

1. Call to Order

Chairman Ryan Strain called the meeting to order at 6:01 p.m.

2. Moment of Silence

Chairman Ryan Strain called for a moment of silence.

3. Pledge of Allegiance

Board member Daniel Chatham led the Pledge of Allegiance.

4. Approval of Agenda

Motion passed: I move to approve the agenda, passed with a motion by Mr. Brian Curry and a second by Mrs. Amy Eoff.

Dr. Daniel Chatham: Yea
Mr. Brian Curry: Yea
Mrs. Amy Eoff: Yea
Mrs. Angela Griffith: Yea
Mr. Ryan Strain: Yea
Yea: 5, Nay: 0

5. Recognition and Awards

Distinguished cellist Yo-Yo Ma once remarked, "Music enhances the education of our children by helping them to make connections and broadening the depth with which they think and feel. If we are to hope for a society of culturally literate people, music must be a vital part of our children's education."



In alignment with this vision, the legendary artist Pablo Picasso emphasized, "Every child is an artist. The problem is how to remain an artist once we grow up. The arts are a means of awakening the curiosity and imagination of children. Art is fundamental, not a luxury."

Here at GMSD, we wholeheartedly embrace the intrinsic value of fine arts education, nurturing creativity and enriching the lives of our students from elementary through high school. Tonight, we gather to honor and celebrate exceptional achievements in both music and visual arts. We proudly recognize the students who have attained the prestigious honor of being selected for state ensembles and the talented visual artists who have earned the Scholastic Award Gold Key at the state level.

To our All-State musicians, your commitment to excellence is commendable. Your journey to this moment reflects countless hours of practice and unwavering dedication. Your achievement not only elevates your individual talents but also brings pride to our entire community.

Symphony Orchestra

Lucy Uh (Violin, Houston High School)
Christina Park (Violin, Houston High School)
Pearlie Wang (Viola, Houston High School)
Kyfong Dai (Double Bass, Houston High School)
Wesley Lim (Flute, Houston High School)
Ethan Assad (Bass, Houston High School)
Elia Garcia (Violin, Houston High School)*
Daniel Joo (Cello, Houston High School)*
Haytham Faddah (Double Bass, Houston High School)*
Noelle Middleton (Flute, Houston High School)*
Caiden Ross (Bassoon, Houston High School)*
Lucas Lumsden (French Horn, Houston High School)*

String Orchestra

Myles Martin (Viola, Houston High School)
Ashton Carter (Viola, Houston High School)
Madelyn Harrington (Cello, Houston High School)
Noah Mahintorabi (Double Bass, Houston High School)
Wendy Ouyang (Viola, Houston High School)*
Betsy Rivas (Viola, Houston High School)*
Zachary Randall (Cello, Houston High School)*
Willis Bowman (Double Bass, Houston High School)*
Caroline Miller (Double Bass, Houston High School)*

9/10 Band

Lucy McCarrrens (Clarinet, Houston High School)
Dinith Wijeratne (Clarinet, Houston High School)
Tim Zhu (Clarinet, Houston High School)*

11/12 Band

Vicent Yao (Clarinet, Houston High School)
Andrew Hofmann (Bass Clarinet, Houston High School)
Roari Lopez-conover (Bari Sax, Houston High School)
Samuel Gillbert (Bass Clarinet, Houston High School)*
Harrison Ferguson (Trumpet, Houston High School)*
Nathaniel Clark (Trombone, Houston High School)*
Upamanyu Shanker (Percussion, Houston High School)*

Choir

Abigail Connell (Soprano I, Houston High School)
Jacob Rozier (Tenor I, Houston High School)
Colin Brooks (Bass I, Houston High School)

Modern Band

Drew Coffey (Percussion, Houston High School)
Ava Tignor (Female Vocal, Houston High School)
Ethan Assad (Bass, Houston High School) - Also in Symphony Orchestra

Treble Choir

Savannah Krueger (Farmington)
Libby McKay (Farmington)
Louisa Summy (Farmington)
Jack Crider (Farmington)
Autumn Watson (Farmington)
Brooklyn Irwin (Farmington)
Lily Altomar (Forest Hill)
Blakely Dowdle (Forest Hill)
Lilly Conway (Forest Hill)
Piper Hughes (Forest Hill)
Mary Mosteller (Forest Hill)
Jean Paris (Forest Hill)
Kate Weaver (Forest Hill)

The Scholastic Art awards are part of the nation's most prestigious recognition program for creative teens. Congratulations to the Houston High School students who have received the Gold Key Award at the state level. They will go on to represent the State of Tennessee at the national competition.

Gold Key Art Scholastic Winners

Addie Smith (Houston High School)
Renee Wang (Houston High School)
Grayson Auger (Houston High School)

6. REPORTS

A. TN Legislative Update

Board member and TN Legislative Representative Brian Curry presented as follows:

On Tuesday, February 13th, Board Members Strain, Eoff, Griffith, and Curry, along with Mr. Manuel, met with legislators in Nashville. Meetings were held with the following members of the Senate Education Committee; Chairman Jon Lundberg, Vice-Chair Bill Powers, Senator Ferrell Haile, and the office of 2nd Vice-Chair Raumesh Akbari. From the House Education Committee, Chairman Mark White, Vice-Chair William Slater, Representative Kirk Haston, Representative Chris Hurt, and Representative Scott Cepicky. We also met with Representative Kevin Vaughan and Senator Brent Taylor in their offices. The meetings focused on the Special Education Pre-K bill (HB2181/SB2213) and a bill to address 4th grade literacy and retention (HB2491/SB2291). The discussions were very productive, with many being completely unaware of the unfunded mandates with our Special Education Pre-K program and the costs the district incurs. I appreciate the conversations with each of the General Assembly members that we met with and am proud of our Board's advocacy efforts. Some bills of note:

HB2181/SB2213 by Chairman White/Sen. Powers - As introduced, adds pre-kindergarten students with special education needs and peer models to the categories of students who generate education funding through the TISA. - As mentioned previously, this was our #1 topic of conversation when meeting with the members of the General Assembly. This bill was introduced in the House K-12 Subcommittee last week, accompanied by testimony from Dr. Ted Horrell, Lakeland Superintendent. The bill will be heard again on March 5th. The fiscal note is expected to be around \$100 million for the state. This program costs our district around \$800,000 per year.

HB1795/HB1865 by Rep. Barrett/Sen. Hensley - this bill would have changed from August 15 to May 15 the date by which a child must be five years of age in order to enroll in kindergarten. This bill failed in the K-12 Subcommittee and will not advance.

HB1605/SB1722 by Rep. Bulso/Sen. Hensley - As introduced, prohibits LEAs and public charter schools from displaying in public schools flags other than the official United States flag and the official Tennessee State Flag, along with a list of other approved flags. This bill passed the House on Monday and is set to be voted on in the Senate on Thursday. It is expected there will be challenges to the Constitutionality of this bill if it's approved and signed into law.

HB2758/SB2809 by Rep. Alexander/Sen. Lundberg - As introduced, requires LEAs and public charter schools to prohibit students from displaying, using, or accessing an electronic device during instructional time unless the electronic device is authorized, or provided to the student, by the LEA or public charter school for instructional purposes; requires local boards of education and public charter school governing bodies to develop and adopt a policy to implement the prohibition. This bill will be heard in the House Education Administration Committee tomorrow afternoon. Based on the votes and the comments in the K-12 Subcommittee last week, the Board, District, and families need to be prepared for the very real possibility that this will become law.

Finally, there are three proposals for vouchers that are in the process of being debated in committees starting this week. Two of the proposals are being heard in the Senate Education Committee tomorrow. The House version is being heard today in the K-12 Subcommittee. In the Senate, one of the proposals is the Governor's plan. The other is the Senate plan. Both are amendments on the same caption bill (SB2787), so it will be determined which version is adopted and moved forward soon. The Governor's seven-page plan does not require participating students to take annual tests to measure whether his Education Freedom Scholarship Act leads to better academic outcomes. The governor has said that parental choice provides ultimate accountability.

The Senate's 17-page proposal requires recipients in grades three-11 to take some type of norm-referenced tests approved by the state Board of Education, which could include state tests that public school students take under the Tennessee Comprehensive Assessment Program, or TCAP.

Assessments must include a third-grade test in English language arts and an eighth-grade test in math; the grades are considered benchmark years for learning those skills. Eleventh-grade recipients would also have to take the ACT, SAT, or a similar exam to assess their readiness for continuing their education after high school.

The Senate version aligns funding with Tennessee Investment in Student Achievement, or TISA formula. And it would allow students to enroll in any school system, even if they're not zoned for it. Sen. Education Committee Chairman Lundberg said "we want open enrollment so you can transfer anywhere". The Senate version also includes some income limits that aren't included in the Governor's proposal.

The House version is a 39-page omnibus bill that encompasses much more than vouchers. Proposals by the Governor and the Senate would reserve the first 10,000 slots for families who are at or below 300% of the federal poverty level. But the House version would bump that to 400% of the poverty level, which equates to \$124,800 for a family of four — a departure from Lee's 2019 Education Savings Account law aimed at low-income families who attend low-performing schools in three urban areas. The House version does not have the same testing requirements as outlined in the Senate proposal.

Non-voucher proposals for public schools under the House bill include:

- Reducing testing time and possibly pivoting from the Tennessee Comprehensive Assessment Program to a different "statewide standardized assessment."
- Increasing the state's coverage of the cost of medical insurance for teachers and staff from 45% to 60%.
- Phasing out the [Achievement School District](#), the state's turnaround district for low-performing schools, on July 1, 2026.

- Adding several pathways [beyond those outlined in a 2021 literacy law](#) for fourth graders to get promoted if they don't score proficient on this year's TCAP in English language arts.
- Reducing the number of required evaluations for higher-performing teachers.
- Extending to eight years the validity of practitioner and professional teacher licenses.
- Allowing high school students to take career readiness assessments instead of retaking the ACT exam.
- Increasing the funding weight for small school systems from 5% to 8% under the state's new K-12 funding structure known as the Tennessee Investment in Student Achievement Act.
- Reducing the frequency of student screenings through the state's learning intervention program known as RTI.

Concerns over costs and differing requirements between the House and Senate versions make the path forward unclear. A lot will change between now and when the session is adjourned.

B. Chairman's Report

Chairman Ryan Strain presented as follows:

Board Members' District-related activities since our last business meeting included the following:

All Board Members:

- With Superintendent Manuel and Deputy Superintendent Cathey, attended the Board's 2024 annual retreat.

Board Members Curry, Griffith, Eoff, and I:

- Attended the Tennessee School Board Association's Legal and Legislative Institute; and
- With Superintendent Manuel, met with Tennessee Senators and Representatives to discuss legislative agenda items.

Board Members Chatham, Curry, and Griffith:

- Attended Mustang Theatre's production of *Urinetown*.

Board Members Curry, Griffith, and I:

- Attended the February meeting of the Germantown Chamber of Commerce, at which Superintendent Manuel was the featured speaker. GMSD Ambassadors also spoke, and the Houston High Jazz Band provided entertainment.

Board Members Curry, Eoff, and I:

- With Superintendent Manuel, Principal Ross, and GMSD Ambassadors, hosted Tennessee Senator Brent Taylor for a tour of Houston High.



Board Members Curry and Griffith:

- Attended Houston Baseball's Mustang Madness; and
- Attended Houston Middle's 7th/8th grade preview night.

Board Members Griffith and I:

- Attended the Falcon Footlights' production of *Matilda, Jr.*

Board Member Chatham:

- Attended the February Riverdale PTO meeting.

Board Member Curry:

- Attended Houston High School's 11th grade Parent Information Night;
- Attended Houston boys' and girls' basketball games against Collierville and Southwind;
- Met with Mayor Palazzolo;
- Attended Houston JV girls' basketball post-season tournament games; and
- Attended the Houston girls' lacrosse season-opening match against St. Agnes.

Board Member Griffith:

- Attended Houston High and Houston Middle's Cheer Preview Night;
- Presented to Farmington's PTO;
- Chaperoned Mr. Murray's class on their field trip to Graceland;
- Participated in the GMSD PTO President's Summit; and
- Attended Mustang Basketball Games, cheering on both the boys' and girls' teams.

Board Member Eoff:

- Met with several constituents.

And, finally, I:

- Along with GMSD Communications Director Kate Crowder, spoke about the Board's and District's legislative advocacy at a meeting of Leadership Germantown.

And now for my report. Earlier this month, the Board held its annual retreat at Big Cypress Lodge. The Board participated in lots of team building, including a very competitive bowling game which saw Deputy Superintendent Cathey crowned "GMSD Kingpin 2024." The Board also had good discussions regarding Board Member roles and responsibilities, community engagement, and legislative advocacy. In particular, the Board discussed plans to engage with the community regarding the Houston High Masterplan and the District's upcoming 2030 Strategic Plan. The District will push out more information as we get closer, but, particularly with regard to the Strategic Plan, be on the lookout for surveys, town hall meetings, and committee work. Additionally, if you are on the board of your neighborhood association, HOA, or other community organization and would like a Board member to speak on Board initiatives or legislative advocacy at an upcoming meeting, please let us know.

Lastly, we are in the middle of a legislative session that is extremely important and consequential to the future of public education in the State of Tennessee. Mr. Curry has been



and will continue to report on legislative developments in our meetings, and I strongly encourage all members of our community to do what you can to stay up to date (it is hard!) and to reach out to legislators to voice your opinions. You are always welcome to contact one of us, as well.

C. Financial Report

Chief Financial Officer Kevin Jones reported the Total Assets, Liabilities, and Fund Balances on the Balance Sheet for period ending January 31, 2024.

NOTES TO FINANCIAL REPORT

01.31.24

Report Total Assets, Liabilities, and Fund Balances on the Balance Sheet

SCHOOL OPERATING FUND

The district received in January \$6 million in property taxes, which represents 35% of the total budgeted

CAFETERIA FUND: SFE reported a net income of \$20K for the month.

HEALTH INSURANCE FUND: January was another high claims month. \$691K in medical and pharmacy claims were paid v. \$408K budgeted for the month.

OPEB TRUST FUND: Realized and unrealized gains on investments totaled \$157K year-to-date

D. Superintendent's Report

Superintendent Jason Manuel presented the February Superintendent's Report in his PowerPoint presentation on the process for the upcoming Strategic Plan 2025.

7. Citizens to be heard

There were no citizens to be heard at this time.

8. CONSENT AGENDA

Motion passed: I move to approve all the items in the Consent Agenda, passed with a motion by Mrs. Angela Griffith and a second by Mrs. Amy Eoff.

Dr. Daniel Chatham: Yea

Mr. Brian Curry: Yea

Mrs. Amy Eoff: Yea

Mrs. Angela Griffith: Yea

Mr. Ryan Strain: Yea

Yea: 5, Nay: 0

A. Approval of the Minutes

9. Announcements

- CASE Benchmark testing is this week.
- Houston Middle’s theater is presenting *Into the Woods, Jr.*, February 29th through March 2nd, as well as March 7th through 9th.
- Raider Theatre is presenting *The Spongebob Musical, Youth Edition*, February 29th through March 2nd.
- Mustang Theatre continues its production of *Urinetown* on March 1st and 2nd.
- The week of March 4th is "Read Across America Week."
- Spring Signing Day is March 5th at Houston High at 3:00 p.m.
- The track and field West Tennessee Jamboree is March 7th through 9th at Houston High.
- Spring Break is the week of March 11. If you are in town, there are several Houston baseball games you can attend.
- Houston Middle School’s 6th Grade Preview Night is March 19th at 5:30 p.m.
- Houston High’s Talent Show is March 22nd at 7:00 p.m.
- And, finally, the Board’s next Work Session is scheduled for March 19th at 5:30 p.m., and the Board’s next Business Meeting is scheduled for March 26th at 6:00 p.m.

10. Adjournment

The meeting was adjourned with consensus at 6:49 p.m.

Chairperson

Date

Superintendent

Date



Germantown Municipal School District Budget Amendment

Fiscal Year: 2023-2024

Amendment # 17

| GMSD Acct # | GMSD Acct | Original Budget | Approved Changes | Requested Changes | Amended Budget |
|---------------|----------------------------------|-----------------|------------------|-------------------|----------------|
| 141-72310-207 | Medical Insurance | 706,000 | - | 1,667,000 | 2,373,000 |
| 141-44110 | Interest Income | 160,000 | - | 878,000 | 1,038,000 |
| 141-46510 | TISA Revenues | 35,551,385 | - | 789,000 | 36,340,385 |
| 263-79100-280 | Medical Claims | 4,900,000 | - | 1,867,000 | 6,767,000 |
| 263-42100 | Employer Contributions - Medical | 3,432,580 | - | 1,867,000 | 5,299,580 |

REASON FOR AMENDMENT:

To subsidize the health insurance fund with additional contributions from the general purpose fund.

APPROVAL / DENIAL:

_____ Budget revision is approved effective _____.

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

_____ Date _____

_____ Date _____

Germantown Municipal School District

| | | | |
|--|---|----------------------------------|--|
| Monitoring: Review: Annually | Descriptor Term: Grades K-8 Promotion and Retention | Descriptor Code: 4.603 | Issued Date: 03/**/24 08/29/23 08/30/22 05/17/21 |
| | | Rescinds: 4.603 | Issued: 04/22/19 |

1 ~~Beginning with the 2022-2023 school year, a~~ **A** student in the third grade shall not be promoted to the
2 next grade level unless the student is determined to be proficient in English language arts (ELA) based
3 on the student's achieving a performance level rating of "met expectations" or "exceeded expectations"
4 on the ELA portion of the student's most recent Tennessee Comprehensive Assessment Program (TCAP)
5 test.

6 **PROMOTION AND RETENTION**

- 7 1. Promotion to the next grade level shall be based on the successful completion of required
8 academic work or demonstration of satisfactory progress in each of the relevant academic areas.
- 9 2. Schools shall identify students who demonstrate difficulty in achieving the requirements for
10 promotion to the next grade level and therefore may be at risk for retention by February 1.
11 Schools shall notify the parent or guardian of any student who is identified as at risk for retention
12 within fifteen (15) calendar days of identification.
- 13 3. Factors used to identify students who are at risk for retention shall, at a minimum, include:
- 14 (a) The student's ability to perform at the expectations of the current grade-level standards;
- 15 (b) The results of local assessments, screening, or monitoring tools;
- 16 (c) State assessments, as applicable;
- 17 (d) Home Literacy Reports provided in accordance with T.C.A. § 49-1-905;
- 18 (e) The overall academic achievement of the student;
- 19 (f) The student's likelihood of success with more difficult material if promoted to the next
20 grade;
- 21 (g) The student's attendance record; and
- 22 (h) The student's maturity.
- 23 4. Schools shall develop and implement an individualized promotion plan for any student identified
24 as at risk for retention to help the student avoid retention.

- 1 (a) The individualized promotion plan shall be developed in coordination with the student's
2 teachers, IEP or 504 team, if applicable, and may also include input from the student's
3 parents, school counselor, or other appropriate school personnel. All promotion plans
4 shall include evidence-based promotion strategies and shall be tailored to the student's
5 learning needs. Each promotion plan shall also include expectations and measurements
6 that can be used to verify that a student has made sufficient progress to be promoted to
7 the next grade level. Promotion plans for students in grades three (3) and four (4) shall
8 include the additional requirements for promotion set forth in paragraph 5 of this Policy.
- 9 (b) A copy of a student's promotion plan shall be provided to his or her parent or legal
10 guardian and the school shall offer to parents or legal guardians the opportunity for a
11 parent-teacher conference to discuss the promotion plan.
- 12 (c) If a student is not making progress on his or her promotion plan, then the promotion
13 strategies shall be modified to support the student in the goal of promotion to the next
14 grade level. A student who demonstrates sufficient academic progress with the strategies
15 included in his or her promotion plan during the school year shall be promoted to the next
16 grade level unless retention is required as set forth in paragraph 5 of this Policy.
- 17 (d) If a student has not demonstrated sufficient academic progress as defined in his or her
18 promotion plan by the end of the school year, the student shall be enrolled in a summer
19 reading or learning program if such program is available. For a student in grade three (3)
20 who is identified for retention in accordance with paragraph 5 of this Policy and attends
21 a summer reading or learning program, the program must be conducted in accordance
22 with T.C.A. § 49-6-3115 and § 49-6-1501, *et seq.*
- 23 (e) If the student was enrolled in a summer reading or learning program then a decision for
24 retention shall be made and communicated to the parent or legal guardian in writing at
25 least ten (10) calendar days prior to the start of the next school year, or, if the student was
26 not enrolled in a summer reading or learning program, a decision for retention shall be
27 made and communicated to the parent or legal guardian in writing at least thirty (30)
28 calendar days prior to the start of the next school year. The notification to the student's
29 parent or legal guardian of the retention decision shall be in writing and sent electronically
30 and shall include information regarding the parent or legal guardian's right to appeal the
31 retention decision in alignment with this Policy.
- 32 (f) Retention shall be considered only when it is in the best interests of the student, or if
33 retention is required by paragraph 5 for students in grades three (3) and four (4).
34 Retention decisions affecting a student receiving special education services shall be made
35 in consultation with the student's Individualized Education Program (IEP) team and in
36 accordance with the provisions of the IEP.
- 37 (g) If a retention decision has been made, then the school shall develop an individualized
38 academic remediation plan for the retained student within thirty (30) calendar days after
39 the beginning of the next school year. A copy of the academic remediation plan shall be
40 provided to the student's parent or guardian within ten (10) calendar days of development
41 of such plan.

- 1 1. The academic remediation plan shall be developed in coordination with the
2 student's teachers, IEP or 504 team, if applicable, and may also include input from
3 the student's parents, school counselor, or other appropriate school personnel.
- 4 2. The academic remediation plan shall be implemented to help the retained student
5 attain and demonstrate learning proficiency and shall include at least one (1) of
6 the following strategies:
 - 7 (i) Adjustment to the current instructional strategies or materials;
 - 8 (ii) Additional instructional time;
 - 9 (iii) Individual tutoring;
 - 10 (iv) Modification to the student's classroom assignment to ensure the student
11 receives instruction from a teacher with a level of overall effectiveness of
12 above expectations (level 4) or significantly above expectations (level 5);
13 or
 - 14 (v) Attendance or truancy interventions.
- 15 (h) A student shall not be retained more than one (1) time in any given grade level.
- 16 (i) Retention shall not:
 - 17 1. Be used without an academic remediation plan;
 - 18 2. Be used as a punitive or disciplinary measure;
 - 19 3. Be based solely on English language proficiency, for students who are identified
20 as English learners;
 - 21 4. Be based solely on the student's disability or suspected disability; or
 - 22 5. Be based solely on a student's maturity.
- 23 (j) The progress of a retained student shall be closely monitored and reported to the student's
24 parent or legal guardian a minimum of three (3) times during the school year in which the
25 student is retained.
- 26 5. At the beginning of each school year, parents of students in grades three (3) and four (4) shall be
27 notified of the following promotion and retention requirements:
 - 28 (a) A student in grade three (3) shall not be promoted to the next grade level unless the student
29 is determined to be proficient in English language arts (ELA) based on the student's
30 achieving a performance level rating of "on track" or "mastered" (otherwise known as
31 "met expectations" or "exceeded expectations") on the ELA portion of the student's most
32 recent Tennessee Comprehensive Assessment Program (TCAP) test.

*For purposes of this Policy, a "student's most recent TCAP test" is the 3rd grade spring ELA TCAP, or the 3rd grade ELA TCAP re-test opportunity, whichever score is higher.

1 (ab) Exceptions:

2 1. A student in grade three (3) who is not proficient in ELA, as determined by the
3 student's achieving a performance level rating of "approaching expectations" on
4 the ELA portion of the student's most recent TCAP test, may be promoted to the
5 fourth (4th) grade if:

6 (i) **Pathway 1:** The student is an English language learner and has received
7 less than two (2) full school years of ELA instruction;

8 (ii) **Pathway 2:** The student was previously retained in any of the grades
9 kindergarten through three (K-3);

10 (iii) **Pathway 3:** The student is retested in accordance with the Tennessee
11 Department of Education (TDOE) ~~department~~ guidelines before the
12 beginning of the next school year and scores proficient in ELA;

13 (iv) **Pathway 4:** The student attends a learning loss bridge camp before the
14 beginning of the upcoming school year, maintains a ninety percent (90%)
15 attendance rate at the camp, and the student's performance on the post-test
16 administered to the student at the end of the learning loss bridge camp, as
17 required under T.C.A. § 49-6-1502(4)(F), demonstrates adequate growth,
18 as defined in the State Board's Promotion and Retention Policy 3.300; or

19 (v) **Pathway 5:** The student receives high-dosage, low-ratio tutoring for the
20 entirety of the upcoming school year from a Tennessee accelerating
21 literacy and learning corps (TALLC) tutor. For the purposes of this
22 Policy, "high-dosage, low-ratio tutoring" means a minimum of two (2)
23 thirty (30) minutes sessions per week with a one to three (1:3) teacher to
24 student ratio. TALLC high-dosage, low-ratio tutoring may be provided
25 through the following options, in accordance with T.C.A. § 49-6-1507:

26 a. A tutor recruited and trained through the TDOE's ~~Department's~~
27 TN ALL Corps grant program.

28 b. A **GMSD** ~~district~~ recruited tutor who has completed the TN ALL
29 Corps training.

30 (vi) **Pathway 6:** Third (3rd) grade students who demonstrate proficiency in
31 ELA standards based on the student scoring at or above the fiftieth (50th)
32 percentile on the most recently administered state-provided benchmark
33 assessment, if the benchmark assessment is administered to the student in
34 a test environment, in accordance with TDOE guidance, and **GMSD**
35 agrees to provide tutoring services to the student for the entirety of the
36 student's fourth (4th) grade year.

37
38 a. If a student is promoted to the fourth (4th) grade pursuant to this
39 Pathway 6, then the student's parent/guardian shall be notified, in

1 writing, of the benefits of enrolling their student in a learning loss
2 bridge camp and encouraging the parent or guardian to do so.

3
4 b. For the purposes of Pathway 6, “state-provided benchmark
5 assessment” means the Tennessee Universal Reading Screener
6 provided by TDOE.

7
8 c. The tutoring services provided to the student for the entirety of the
9 student’s fourth (4th) grade year must be high-dosage, low-ratio
10 tutoring. For the purposes of this policy, “high-dosage, low-ratio
11 tutoring” means a minimum of two (2) thirty (30) minute sessions
12 per week with a one to three (1:3) teacher to student ratio. TN
13 ALL Corps high dosage, low-ratio tutoring may be provided
14 through the following options, in accordance with T.C.A. § 49-6-
15 1507:

16
17 1. A tutor recruited and trained through TDOE’s TN ALL
18 Corps grant program.

19
20 2. A GMSD recruited tutor who has completed the TDOE’s
21 TN ALL Corps training.

22
23 ~~The student demonstrates proficiency in ELA standards based on the~~
24 ~~student’s scoring within the fiftieth percentile on the most recently~~
25 ~~administered state-provided benchmark assessment, if the benchmark~~
26 ~~assessment is administered to the student in a test environment as~~
27 ~~determined by the Department, and GMSD agrees to provide tutoring~~
28 ~~services to the student for the entirety of the student’s fourth grade year~~
29 ~~based on tutoring requirements established by the Department. If a student~~
30 ~~is promoted to the fourth grade pursuant to this provision, then GMSD~~
31 ~~shall notify the student’s parent or guardian, in writing, of the benefits of~~
32 ~~enrolling their student in a learning loss bridge camp and encouraging the~~
33 ~~parent or guardian to do so; and~~

34 2. A student in grade (3) who is not proficient in ELA, as determined by the student’s
35 achieving a performance level rating of “below expectations” on the ELA portion
36 of the student’s most recent TCAP test, may be promoted to the fourth (4th) grade
37 if:

38 (i) **Pathway 1:** The student is an English language learner and has received
39 less than two (2) years of ELA instruction;

40 (ii) **Pathway 2:** The student was previously retained in any of the grades
41 kindergarten through three (K-3);

1 (iii) **Pathway 3:** The student retested in accordance with **TDOE department**
2 guidelines before the beginning of the next school year and scores
3 proficient in ELA; or

4 (iv) **Pathway 4:** The student attends a learning loss bridge camp before the
5 beginning of the upcoming school year and maintains a ninety (90%)
6 percent attendance rate at the camp, and receives high-dosage, low-ratio
7 tutoring for the entirety of the upcoming school year from a Tennessee
8 accelerating literacy and learning corps (TALLC) tutor. For the purposes
9 of this policy, “high-dosage, low-ratio tutoring” means a minimum of two
10 (2) thirty (30) minute sessions per week with a one to three (1:3) teacher
11 to student ratio. TALLC high-dosage, low-ratio tutoring may be provided
12 through the following options:

13 a. A tutor recruited and trained through the **TDOE department** TN
14 ALL Corps grant program.

15 b. **A GMSD District** recruited tutor who has completed the **TDOE’s**
16 **department’s** TN ALL Corps training.

17 **(bc)** Students who are absent from the learning loss bridge camp, as referenced in section
18 5(**ab**)1. and 5(**ab**)2. above shall be permitted one excused absence, during the term of the
19 learning loss bridge camp. Absences will be excused for the reasons set forth in GMSD
20 Board Policy 6.200, Attendance and Truancy. In the event that the absence is excused, it
21 must be made up on the day designated by the GMSD Department of Teaching, Learning,
22 and Assessment. In order for the absence to be excused, within two (2) days of the
23 absence, the parent must present a note to the student’s learning loss bridge camp teacher
24 verifying that the absence was due to one of the reasons set forth in the “excused absence”
25 definitions set forth in GMSD Board Policy 6.200. If a note is not received within two
26 (2) days of the absence, the absence will be deemed unexcused.

27 The make-up date for the excused absence will be announced to parents/guardians on the
28 first day of the learning loss bridge camp. Students attending the designated make-up date
29 shall take the required post-test on a date designated by the GMSD Department of
30 Teaching, Learning, and Assessment, as directed by the Tennessee Department of
31 Education. The date of the make-up post-test will be announced to parents/guardians on
32 the first day of the learning loss bridge camp.

33 If the student does not maintain a 90% attendance rate at the learning loss bridge camp,
34 or if the student misses a day due to an excused absence and does not make up the day on
35 the designated make-up day and otherwise does not meet the requirements set forth above,
36 the student may not take advantage of the exceptions to the mandatory retention
37 provisions set forth in sections 5(**ab**)1. and 5(**ab**)2. above.

- 1 Parents of students attending the learning loss bridge camp shall be provided a copy of
2 this policy upon their submission of camp registration.
- 3 (ed) A student who is promoted to the fourth grade pursuant to subdivision 5.(ba)1.(v) or
4 5.(ba)2.(iv) must show adequate growth on the fourth (4th) grade ELA portion of the
5 TCAP test as further defined in the Tennessee State Board of Education’s Promotion and
6 Retention Policy 3.300 before the student may be promoted to the fifth (5th) grade.
- 7 (ee) Notwithstanding paragraph 5.(db) above, a student shall not be retained in the fourth (4th)
8 grade more than once.
- 9 (ef) The requirements set forth in paragraph 5 (a)-(ed) do not supersede GMSD’s obligation
10 to comply with the Individuals with Disabilities Act (20 U.S.C. § 1400, *et seq.*) or Section
11 504 of the Rehabilitation Act (29 U.S.C. § 794).
- 12 (fg) ~~Beginning with the 2023-2024 school year, a~~ A student who is retained in any of the
13 grades kindergarten through three (K-3) must be assigned a tutor to provide the student
14 with tutoring services for the entirety of the upcoming school year based on tutoring
15 requirements established by the TDOE Department.
- 16 (gh) Parents or legal guardians of a student who is identified for retention in third grade
17 pursuant to Paragraph 5(a) of this Policy based on the student’s achieving a performance
18 level rating of “approaching” on the ELA portion of the student’s most recent TCAP test,
19 may appeal the retention decision to the TDOE Tennessee Department of Education on
20 forms provided on the TDOE Tennessee Department of Education website.
- 21 A decision to retain a student for any other reason, ~~other than those set forth in paragraphs~~
22 ~~1-5 (b) of this Policy~~ may be appealed to GMSD’s Assistant Superintendent of Teaching,
23 Learning and Assessment. The GMSD Assistant Superintendent of Teaching, Learning
24 and Assessment may overturn the decision to retain for good cause shown, and due to
25 extenuating circumstances, as is determined in the discretion of the GMSD Assistant
26 Superintendent of Teaching, Learning and Assessment. The decision of the GMSD
27 Assistant Superintendent of Teaching, Learning and Assessment shall be final. ~~No~~
28 ~~retention decision based upon paragraphs 1-5 (b) of this Policy may be appealed to~~
29 ~~GMSD’s Assistant Superintendent of Teaching, Learning and Assessment or to GMSD.~~

Legal References

State Board of Education Policy 3.300
State Board of Education Rule 0520-01-03-.03
State Board of Education Rule 0520-01-03-.16
T.C.A. § 49-6-3115



3350 S. Forest Hill Irene Rd • Germantown, TN 38138 • 901.752.7900 • Fax 901.757.6479 • www.gmsdk12.org

To: GMSD Board of Education
From: GMSD Human Resources Department
Re: Dental, Life, and Long Term Disability, and AD&D RFPs
Date: March 19, 2024 Work Session

VOLUNTARY DENTAL INSURANCE

Current GMSD Dental Plan: Two-plan design (base and buy-up) for employees and family members utilizing Delta Dental. This is a voluntary product paid by employees. Currently, the annual cost for both plans is approximately \$368,735.

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MetLife: \$381,187

Dental RFP Analysis:

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- The RFPs from Blue Cross Blue Shield, Delta Dental, and Companion include three-year rate guarantees.
- Blue Cross Blue Shield and Companion utilize different networks than the incumbent, Delta Dental.
- Though Companion offers two networks, there are local dentists used by GMSD employees not in-network. After investigation with several dental offices, staff received feedback that they have not heard of Companion or do not accept it. Companion may be able to offer a thorough out-of-network coverage, there are concerns about the administrative burden on both staff and employees to ensure timely payments are made.
- Blue Cross Blue Shield will also only honor 10- or 12-month billing periods, not both and will apply a waiting period for orthodontics.

Recommendation: The GMSD Human Resources Department, along with the full support of our benefits consultant, Employee Security Planning, LLC, is recommending the GMSD Board of Education accept the Voluntary Dental renewal offer with Delta Dental.

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Current GMSD Voluntary Long Term Disability Plan: All full time GMSD active employees are able to purchase long term disability insurance through Dearborn. This is a voluntary product paid by employees. Currently, the annual cost is approximately \$36,210.

RFP Respondents: Voluntary Long Term Disability RFPs were received from Dearborn, American Fidelity, Companion, MetLife, and Ochs.

Estimated Annual Costs (based on current census):

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Voluntary Long Term RFP Analysis:

- Long term disability fees are age banded, which means the fee increases as the employees move up in age. It also increases the difficulty in creating a true apples-to-apples comparison on cost.
- American Fidelity's rates are higher, but also are difficult to analyze as there are multiple choices in indemnity amount and elimination period.
- Dearborn's rates match the current rates GMSD employees are paying for voluntary long term disability and are providing a one time open enrollment for current employees.

Recommendation: The GMSD Human Resources Department, along with the full support of our benefits consultant, Employee Security Planning, LLC, is recommending the GMSD Board of Education accept the Voluntary Long Term Disability renewal offer from Dearborn.

GROUP LIFE INSURANCE AND AD&D

Current GMSD Basic Group Life & AD&D Plan: All active employees receive a basic life insurance benefit of 2x their annual salary. Eligible retirees receive a life insurance benefit of 1x their annual salary up to \$50,000 until age 65. The Superintendent has a life insurance policy as outlined in his employment contract. Active employees are able to purchase additional supplemental life insurance policies for themselves, their spouses, and/or their dependents. GMSD current Group Life & AD&D insurance provider is Dearborn. Currently, the annual cost for Basic Group Life & AD&D plan is approximately \$64,254.

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Basic Group Life and AD&D RFP Analysis:

- Dearborn provided a three-year rate guarantee and the lowest rates.
- American Fidelity and MetLife offered only two-year rate guarantees.
- While Ochs offered a five-year rate guarantee, the rates were higher than the incumbent.
- There is no change to supplemental rates for employees, spouses, and dependents with Dearborn.
- Dearborn is also offering a one-year open enrollment for current employees (only) at a modified guaranteed issue of lesser of 3x salary or \$100k.

Recommendation: The GMSD Human Resources Department, along with the full support of our benefits consultant, Employee Security Planning, LLC, is recommending the GMSD Board of Education accept the Basic Group Life and AD&D renewal offer from Dearborn.

Alignment to GMSD's Strategic Plan:

Goal 3: Recruit, Develop, and Retain Exemplary Employees

Objective 3.3: Retain Highly Skilled Employees Who Are Dedicated to Developing Students' Academic, Social, Physical, and Emotional Well-Being

Strategy 3.3.1: Strengthen the Competitive Compensation Package for all Employees

Strategy 3.3.2: Provide Employees with Access to Health and Wellness Options, Which Promote Physical, Social, and Emotional Well-Being



SIMPLE. PURE FEE BASED. HEALTH PLAN MANAGEMENT.

March 5, 2024

Elissa Stratton, Assistant Superintendent of Human Resources
Germantown Municipal School District
3350 S. Forest Hill Irene Road
Germantown, TN 38138
RE: 2024-2025 Dental, Life and Disability RFP Recommendations

Mrs. Stratton,

We released the RFPs for your dental, life, and disability benefits to all that were qualified and desired to offer a proposal. There were seven separate submissions. Submissions were received from American Fidelity, Delta Dental, Dearborn, Blue Cross Blue Shield of TN, Companion Life through McGriff, MetLife, and Ochs.

Dental: Dental RFPs were received from American Fidelity, Blue Cross Blue Shield of TN, Delta Dental, Companion Life through McGriff, and MetLife. All respondents were asked to match the current voluntary dental benefit offered to GMSD employees and families. The current offer to employees and families is a two-plan design (base and buy-up) through Delta Dental. The annual cost with the current census for the two plans is \$368,735. The rates are guaranteed for three years with a 5% rate increase cap for years four and five.

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Life: Group Life RFPs were received from American Fidelity, Dearborn, Companion Life through McGriff, MetLife, and Ochs. The estimated annual premium for the group life policy would be \$64,253.50 for active employees, retirees, and the superintendent. These rates are guaranteed for three years. Dearborn makes a compelling case for renewal with no change in benefit and a one-time open enrollment offering for voluntary life on employees only at a modified guaranteed issue of lesser of 3x salary or \$100k. This means that employees can add or increase their coverage within the outlined guaranteed issue without evidence of insurability. Voluntary rates will hold from the current as well.

Disability: Voluntary Long Term Disability RFPs were received from American Fidelity, Dearborn, Companion Life through McGriff, MetLife, and Ochs. All respondents were asked to match the current LTD benefit offered to active employees. As this is the voluntary product offered with the Life policy paid for by the district, the Life decision does often influence the disability policy decision. The other

important part of analysis here is that the rates depend on the age of the employee who purchases the product. Long Term Disability is usually quoted on an age rated scale. Deciding to remain with Dearborn results in no change in cost, other than when an employee moves to a new age band and ensures continuity of coverage for the life of the policy purchased.

For the above-mentioned reasons, ESP LLC's recommendation would be to accept the RFPs presented by Delta Dental for Voluntary Dental Insurance and Dearborn for Life and Disability.

If these recommendations are accepted, please let me know. We can assist in taking care of the details and notifying all vendors. Thank you for allowing ESP, LLC to assist in the management of these important benefits to your employees.

Regards,

Brittany Spradling

Brittany Spradling
President
ESP, LLC



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Dental: Dental RFPs were received from American Fidelity, Blue Cross Blue Shield of TN, Delta Dental, Companion Life through McGriff, and MetLife. All respondents were asked to match the current voluntary dental benefit offered to GMSD employees and families. The current offer to employees and families is a two-plan design (base and buy-up) through Delta Dental. The annual cost with the current census for the two plans is \$368,735. The rates are guaranteed for three years with a 5% rate increase cap for years four and five.

MetLife's rates were the lowest; however, they were only guaranteed for a one-year period. Though Companion Life offered the next lowest rate, there were concerns expressed by the evaluation team regarding the network and potential for administrative burden. Staff called local offices that are frequented by GMSD employees and families, including some orthodontic practices, and it was discovered several had not heard of Companion or did not accept Companion. The proposal from Companion offers the same benefits in and out of network; however, there is no guarantee a dental office will file out of network claims on a member's behalf, accept the payment offered by the dental company, or keep the member out of contract and payment issues that are typically taken care of in a network contract. Lastly, American Fidelity's rates were also only for one year. Accepting the Delta Dental RFP allows for no change in network or plan for the employees and families.

Life: Group Life RFPs were received from American Fidelity, Dearborn, Companion Life through McGriff, MetLife, and Ochs. The estimated annual premium for the group life policy would be \$64,253.50 for active employees, retirees, and the superintendent. These rates are guaranteed for three years. Dearborn makes a compelling case for renewal with no change in benefit and a one-time open enrollment offering for voluntary life on employees only at a modified guaranteed issue of lesser of 3x salary or \$100k. This means that employees can add or increase their coverage within the outlined guaranteed issue without evidence of insurability. Voluntary rates will hold from the current as well.

Disability: Voluntary Long Term Disability RFPs were received from American Fidelity, Dearborn, Companion Life through McGriff, MetLife, and Ochs. All respondents were asked to match the current LTD benefit offered to active employees. As this is the voluntary product offered with the Life policy paid for by the district, the Life decision does often influence the disability policy decision. The other

important part of analysis here is that the rates depend on the age of the employee who purchases the product. Long Term Disability is usually quoted on an age rated scale. Deciding to remain with Dearborn results in no change in cost, other than when an employee moves to a new age band and ensures continuity of coverage for the life of the policy purchased.

For the above-mentioned reasons, ESP LLC's recommendation would be to accept the RFPs presented by Delta Dental for Voluntary Dental Insurance and Dearborn for Life and Disability.

If these recommendations are accepted, please let me know. We can assist in taking care of the details and notifying all vendors. Thank you for allowing ESP, LLC to assist in the management of these important benefits to your employees.

Regards,

Brittany Spradling

Brittany Spradling
President
ESP, LLC