



2022-2023

ANNUAL BUDGET

For Fiscal Year Ending June 30, 2023

James Griffin

Director of Schools

Kristen Turner

Chief Financial Officer

EXECUTIVE SUMMARY

Millington Municipal Schools is pleased to present our budget for the 2022-2023 fiscal year. This document serves to provide the stakeholders of our district with information relevant to assessing our strategic initiatives and financial goals for the coming school year. Our budget is centered upon fulfillment of our district’s primary function—providing the resources and personnel needed for all students to grow from readers, writers and problem solvers into graduates fully prepared for a successful college or career track.

The budget planning process is guided by the strategic goals we have identified to be critical for growth and continued success. These goals are 1) prepare students for tomorrow 2) retain, attract, and develop high quality teachers and leaders 3) establish and maintain safe, high-quality facilities and 4) promote community partnerships and parental support. Millington Municipal Schools remains steadfastly committed to providing quality academic instruction in an environment which provides support for the social and emotional aspects of growth, particularly as we continue to endure the impacts of a worldwide pandemic.

At the end of FY21, EA Harrold Elementary School was decommissioned, resulting in grade band adjustments at the remaining three schools. District enrollment, while dipping slightly during the pandemic, is trending ahead of the last full school year (2018-2019) at approximately 2500 students. The loss of a school building has placed pressure on the remaining three facilities, one of which is more than 50 years old. In recognition of this, as well as the noted uptick in residential development in Millington, the District is pursuing multiple strategic options to address capacity concerns as we enter the eighth year of operations.

The state funding model for education (the BEP) is undergoing a rigorous overhaul this spring at the Department of Education and Tennessee General Assembly. The move from a resource based to a student-based funding model (TISA) will compel us to think differently about the way we allocate dollars and resources to schools. This legislation, although pending at this time, ensures that no district will experience an aggregate reduction in funding for the first year and there will be no impact to maintenance of effort for the first four years, allowing time for adjustment to the new model. The early projections we have been provided show that Millington stands to benefit financially from the new formula, compelling us to deliver the right resources to the individualized needs of the students and families we serve. We are analyzing all elements of this new approach to mitigate significant interruptions or adjustments to instructional delivery and operations.

We are budgeting revenue growth for FY23 based primarily upon the continued infusion of federal relief dollars. ESSER I grant funding will sunset at the end of the FY22 school year, however, ESSER II and III will continue to provide critical financial support through 2023/2024 to address learning loss, graduation readiness, foundational development, instructional technology, and long deferred capital maintenance.

In welcoming revenue growth, we also anticipate accelerated expense increases due to inflationary pressure which will impact the entirety of our supply chain. Medical insurance plan increases effective January 1, 2022, ranged from 2% to 11%, with the highest increases in the Cigna Open Access plans. Utility rates are forecasted to rise substantially as well as the cost of diesel fuel required to operate our buses, forecasting upwards of 10% in both areas. We are making sizeable investments in human capital to not only recognize the strong credentials of our highly valued team but also to retain the necessary leverage to compete in a job market starved for quality educators and staff. These investments include step raises for teachers and a 2% cost of living increase for all employees. In consideration of these dynamics, rigorous management and oversight of all expenses to ensure optimal efficiency and quality in all programmatic and operational aspects will be critical to safeguarding our fund balance into the future.

The district is dedicated to fiscal discipline and transparency to preserve the continuity of this critical asset for decades to come. We are optimistic about the development in Millington and aim to be fully prepared for the impact to the schools of this swift economic and residential growth. We are immensely grateful for the Millington community in its generous support of our work and look forward to forging stronger connections amongst all stakeholders for the ultimate benefit of our children. We are One Millington.

Most Respectfully,

James “Bo” Griffin
Superintendent

Kristen Turner
Chief Financial Officer

BOARD OF EDUCATION & ADMINISTRATION

BOARD OF EDUCATION

Marlon Evans	Position 1
Cecilia Haley	Position 2
Greg Ritter	Position 3
Cody Childress	Position 4
Barbara Halliburton	Position 5
Larry Jackson	Position 6
Christopher Denson, Chairman	Position 7

SCHOOL ADMINISTRATION

Christina Wilkerson, Principal, Millington Primary School
Patricia Speight, Principal, Millington Intermediate School
Michael Perry, Principal, Millington Central Middle High School

DISTRICT ADMINISTRATION

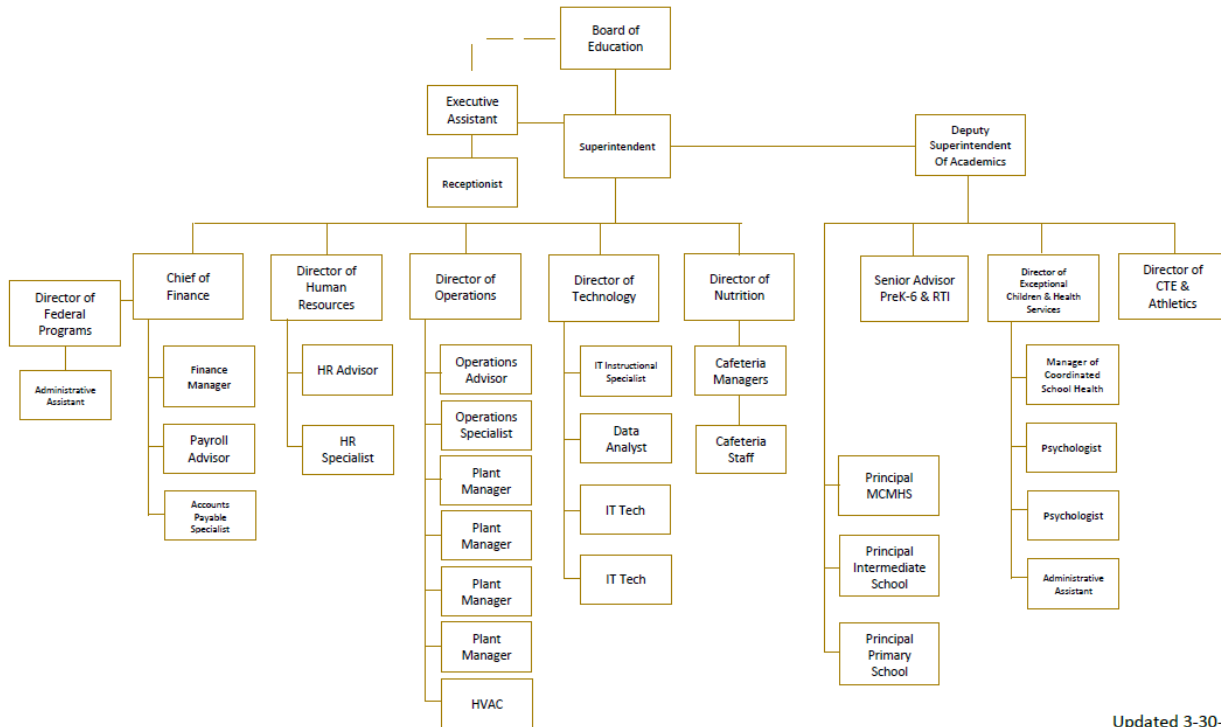
James “Bo” Griffin	Director of Schools
Mark Neal	Deputy Director of Schools
Lenora Morris	Director of Exceptional Children & Health Services
Lindsey Osborne	Director of Human Resources
Phil LeBlanc	Director of Operations & Transportation
Jeremy Gilbrech	Director of Information Technology
Audrey Poston	Senior Academic Advisor K-6/RTI
Kristen Turner	Chief Financial Officer

DISTRICT PROFILE

The citizens of Millington voted to create a municipal school district via referendum in July 2013 (City of Millington Charter, Article II, Section 2.02). The Tennessee Department of Education subsequently approved the Millington Board of Education in May 2014 and the district commenced operations in August 2014, assuming responsibility for the operation of four of the five schools within its borders. One of the four schools was decommissioned at the end of the 2020/2021 school year. Board members serve for a term of four years and are elected by citizens. The Board hires a Director of Schools who manages the district.



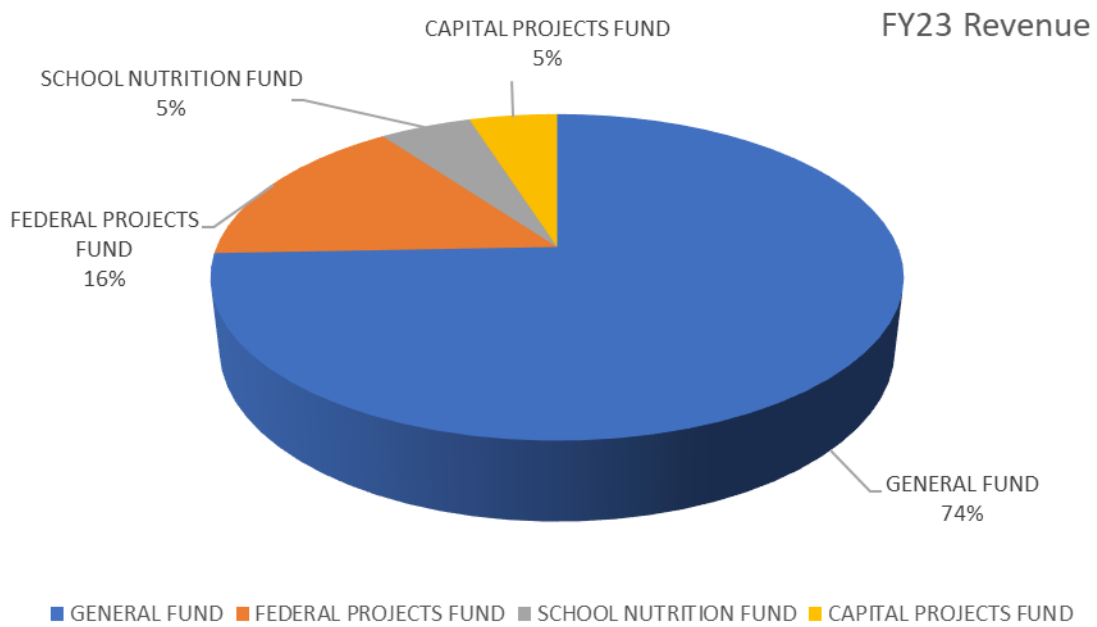
MMSD Leadership Chart 2021-22



Updated 3-30-22

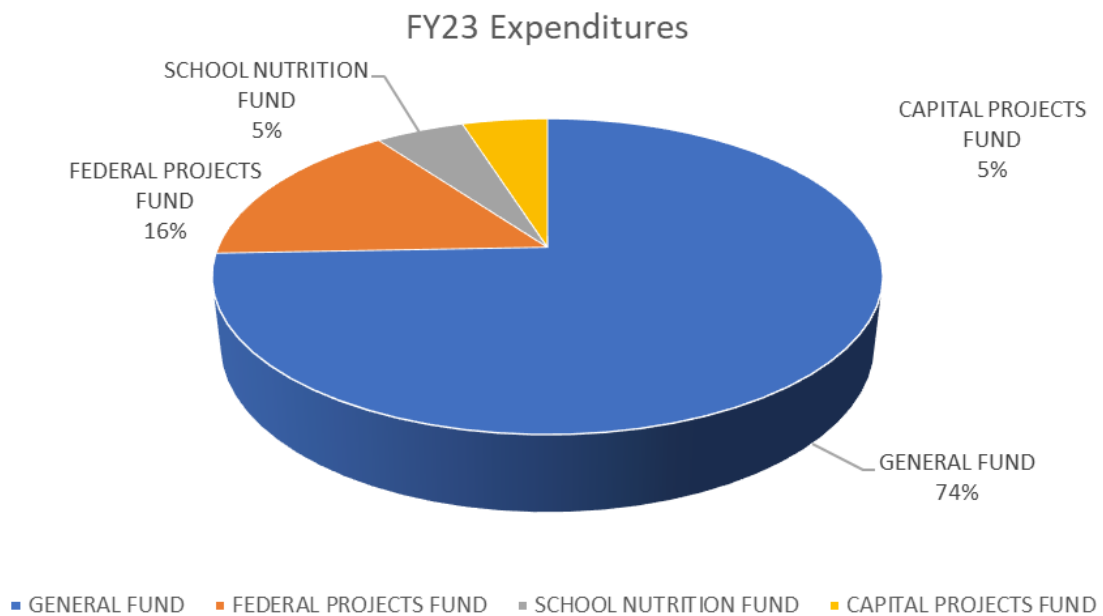
FY23 – TOTAL REVENUE BY FUND

FY23 Revenue By Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
GENERAL FUND	25,496,295	25,524,550	26,493,644	25,042,230	25,071,230	25,986,378	915,148	3.7%
FEDERAL PROJECTS FUND	2,146,907	1,830,537	3,174,098	13,229,756	9,848,345	5,442,788	(4,405,557)	-44.7%
SCHOOL NUTRITION FUND	1,648,009	1,728,874	1,402,614	1,849,693	1,823,383	1,788,947	(34,436)	-1.9%
CAPITAL PROJECTS FUND	4,614,876	2,001,128	1,202,671	2,506,840	2,630,340	1,716,886	(913,454)	-34.7%
Grand Total	33,906,087	31,085,089	32,273,027	42,628,519	39,373,298	34,934,999	(4,438,299)	-11.3%



FY23 – TOTAL EXPENDITURES BY FUND

FY23 Expenditures By Fund	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
GENERAL FUND	24,996,844	23,783,720	24,708,227	25,252,033	24,249,356	25,986,378	1,737,022	7.2%
FEDERAL PROJECTS FUND	2,146,911	1,829,949	3,174,100	13,229,757	9,123,567	5,442,788	(3,680,779)	-40.3%
SCHOOL NUTRITION FUND	1,550,000	1,674,567	1,367,951	1,849,693	1,786,091	1,788,947	2,856	0.2%
CAPITAL PROJECTS FUND	5,329,633	1,602,585	1,216,606	2,506,840	2,630,340	1,716,886	(913,454)	-34.7%
Grand Total	34,023,388	28,890,821	30,466,884	42,838,323	37,789,354	34,934,999	(2,854,355)	-7.6%

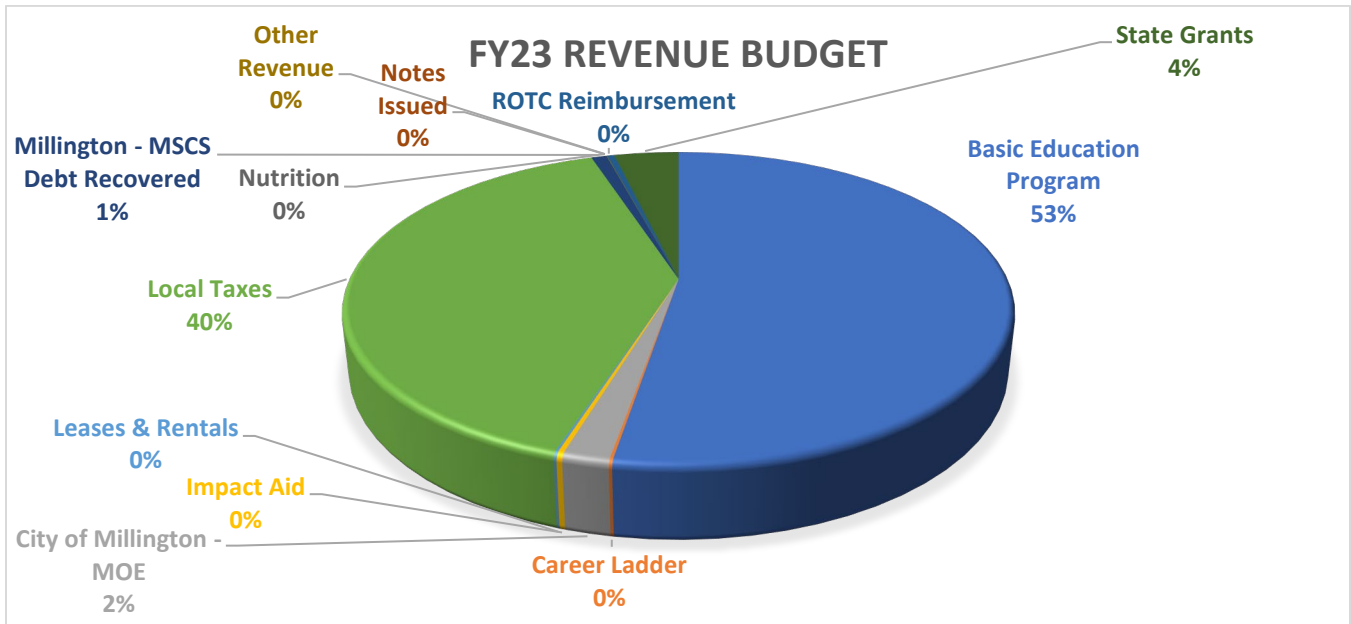


GENERAL FUND – FY23 REVENUE

The two primary sources of revenue for the district are the BEP (Basic Education Program) funding from the State of Tennessee and local taxes, comprised of property tax, local option sales tax and wheel tax, among others. The Basic Education Program is a resource-based funding model adopted by the State of Tennessee in 1992 to fund districts based on four major components: instruction, benefits, classroom, and non-classroom.

The allocation of local taxes – set by the Shelby County Commission annually - is based upon an annual calculation of our District’s Weighted Full Time Equivalent Average Daily Attendance (WFTEADA), which for the current year is 1.72%. Local option sales tax is collected by Shelby County at a current rate of 2.25% and allocated based upon the same WFTEADA used for property taxes. The mixed drink tax is collected by the state for the City of Millington and 50% is allocated to the district.

Revenued by Source	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
Basic Education Program	13,043,464	13,161,841	13,433,000	13,101,258	13,101,258	13,679,000	577,742	4.4%
Career Ladder	39,090	30,407	35,383	34,400	34,400	35,000	600	1.7%
City of Millington - MOE	500,000	500,000	500,000	500,000	500,000	500,000	-	0.0%
Impact Aid	97,234	58,682	73,099	62,000	62,000	63,000	1,000	1.6%
Leases & Rentals	25,181	35,460	36,939	25,000	25,000	30,000	5,000	20.0%
Local Taxes	10,311,428	10,342,728	10,887,854	9,916,451	9,916,451	10,362,219	445,767	4.5%
Millington - MSCS Debt Recovered	230,219	230,219	230,219	230,219	230,219	230,219	-	0.0%
Notes Issued	-	-	-	-	-	-	-	0.0%
Nutrition	-	-	-	-	-	-	-	0.0%
Other Revenue	144,732	142,601	74,978	112,700	112,700	8,500	(104,200)	-92.5%
ROTC Reimbursement	75,814	89,481	107,160	106,000	106,000	108,000	2,000	1.9%
State Grants	1,029,133	933,131	1,115,012	954,201	983,201	970,440	(12,761)	-1.3%
Grand Total	25,496,295	25,524,550	26,493,644	25,042,230	25,071,230	25,986,378	915,148	3.7%



Millington Municipal Schools – FY23 Budget Recommendation

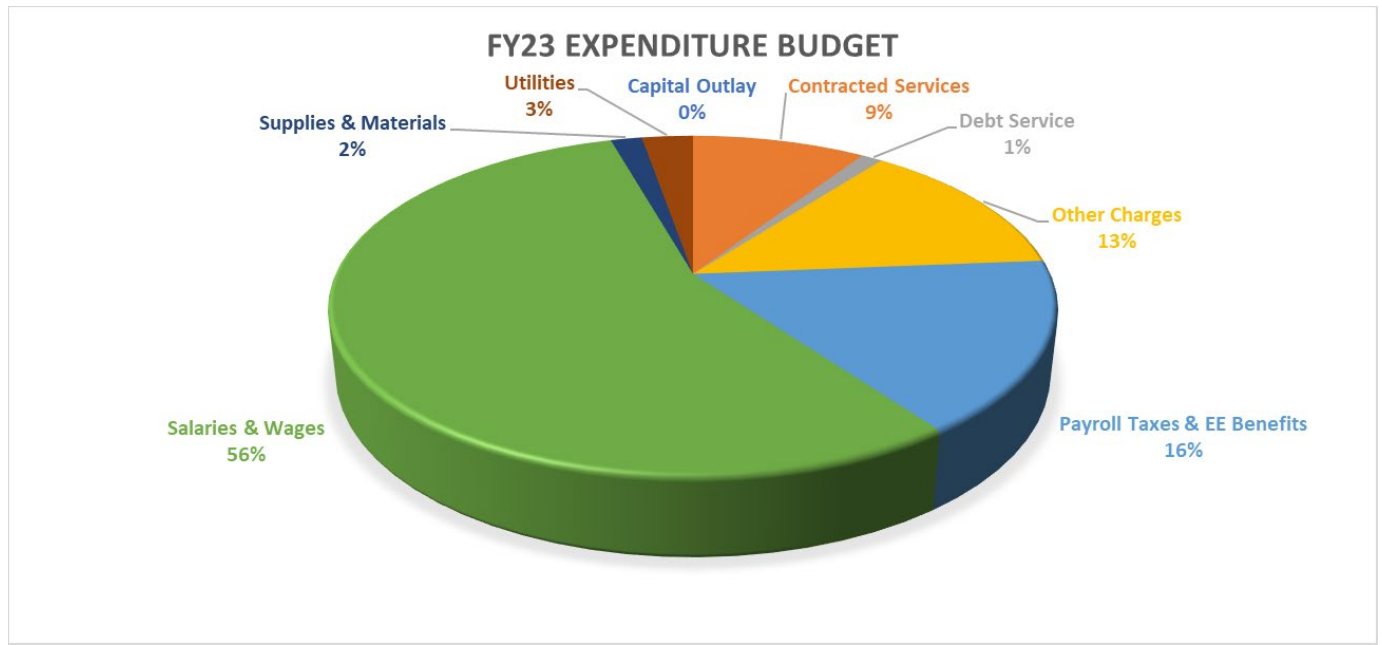
FY23 REVENUE BY SOURCE – GENERAL FUND

FY23 REVENUE BY SOURCE	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
Basic Education Program	13,043,464	13,161,841	13,433,000	13,101,258	13,101,258	13,679,000	577,742	4.4%
BASIC EDUCATION PROGRAM	13,043,464	13,161,841	13,433,000	13,101,258	13,101,258	13,679,000	577,742	4.4%
Career Ladder	39,090	30,407	35,383	34,400	34,400	35,000	600	1.7%
CAREER LADDER EXTENDED	-	-	-	-	-	-	-	0.0%
CAREER LADDER PROGRAM	39,090	30,407	35,383	34,400	34,400	35,000	600	1.7%
City of Millington - MOE	500,000	500,000	500,000	500,000	500,000	500,000	-	0.0%
CITY GENERAL FUND TRANSFERS	500,000	500,000	500,000	500,000	500,000	500,000	-	0.0%
Impact Aid	97,234	58,682	73,099	62,000	62,000	63,000	1,000	1.6%
PUBLIC LAW 874-MAINTENANCE & O	97,234	58,682	73,099	62,000	62,000	63,000	1,000	1.6%
Leases & Rentals	25,181	35,460	36,939	25,000	25,000	30,000	5,000	20.0%
LEASE/RENTALS	25,181	35,460	36,939	25,000	25,000	30,000	5,000	20.0%
Local Taxes	10,311,428	10,342,728	10,887,854	9,916,451	9,916,451	10,362,219	445,767	4.5%
CLERK & MASTER/CIRCUIT COURT -	62,853	61,923	52,250	73,061	73,061	73,489	427	0.6%
CURRENT PROPERTY TAX	6,384,471	6,385,602	6,579,228	6,346,210	6,346,210	6,377,941	31,731	0.5%
LOCAL OPTION SALES TAXES	2,919,576	2,995,887	3,501,485	2,474,322	2,474,322	2,881,950	407,628	16.5%
MIXED DRINK TAX	42,996	40,712	37,514	73,061	73,061	73,489	427	0.6%
MIXED DRINK TAX - INACTIVE	-	-	-	-	-	-	-	0.0%
OTHER COUNTY LOCAL TAX	-	102,211	-	-	-	-	-	0.0%
PAYMENTS IN LIEU OF TAXES - OT	108,967	99,192	67,806	146,123	146,123	146,977	855	0.6%
TRUSTEE'S COLLECTION - PRIOR Y	121,798	91,454	48,937	219,184	219,184	220,466	1,282	0.6%
WHEEL TAX	670,767	565,747	600,634	584,490	584,490	587,908	3,418	0.6%
Millington - MSCS Debt Recovered	230,219	230,219	230,219	230,219	230,219	230,219	-	0.0%
REFUNDING DEBT ISSUED	230,219	230,219	230,219	230,219	230,219	230,219	-	0.0%
Notes Issued	-	-	-	-	-	-	-	0.0%
NOTES ISSUED	-	-	-	-	-	-	-	0.0%
Nutrition	-	-	-	-	-	-	-	0.0%
USDA OTHER	-	-	-	-	-	-	-	0.0%
Other Revenue	144,732	142,601	74,978	112,700	112,700	8,500	(104,200)	-92.5%
CITIZEN GROUP DONATIONS	-	-	29,912	100,000	100,000	-	(100,000)	-100.0%
CONTRIBUTIONS & GIFTS	2,750	2,400	3,350	1,000	1,000	2,000	1,000	100.0%
DAMAGES RECOVERED FROM INDIVID	4,159	3,096	17,578	4,500	4,500	4,000	(500)	-11.1%
DONATIONS	3,617	22,346	6,019	5,000	5,000	-	(5,000)	-100.0%
INSURANCE RECOVERY	1,185	5,103	-	-	-	-	-	0.0%
INVESTMENT INCOME	50,139	41,178	18,119	2,200	2,200	2,500	300	13.6%
MISCELLANEOUS REFUNDS	343	4,161	-	-	-	-	-	0.0%
OPERATING TRANSFERS	79,129	56,893	-	-	-	-	-	0.0%
OTHER - DONATIONS	309	3,600	-	-	-	-	-	0.0%
OTHER CHARGES FOR SERVICES	-	-	-	-	-	-	-	0.0%
OTHER FEDERAL THRU STATE	-	-	-	-	-	-	-	0.0%
OTHER LOCAL REVENUE	-	-	-	-	-	-	-	0.0%
OTHER STATE REVENUES	2,200	3,824	-	-	-	-	-	0.0%
SALE OF EQUIPMENT	-	-	-	-	-	-	-	0.0%
SALE OF MATERIALS & SUPPLIES	31	-	-	-	-	-	-	0.0%
SALE OF PROPERTY	870	-	-	-	-	-	-	0.0%
ROTC Reimbursement	75,814	89,481	107,160	106,000	106,000	108,000	2,000	1.9%
ROTC REIMBURSEMENT	75,814	89,481	107,160	106,000	106,000	108,000	2,000	1.9%
State Grants	1,029,133	933,131	1,115,012	954,201	983,201	970,440	(12,761)	-1.3%
COORDINATED SCHOOL HEALTH	79,822	79,971	78,262	80,000	80,000	80,000	-	0.0%
CTE EQUIP GRANT STATE	-	-	-	-	-	-	-	0.0%
EARLY CHILDHOOD EDUCATION	-	-	-	-	-	-	-	0.0%
E-RATE FUNDING	286,020	246,886	298,586	290,000	290,000	290,000	-	0.0%
FAMILY RESOURCE CENTER	29,612	29,612	-	-	29,000	29,000	-	0.0%
IT GRANT FROM STATE	-	-	3,889	-	-	-	-	0.0%
K-3 LITERACY UNIT STARTER	-	-	-	-	-	-	-	0.0%
LEARNING CAMP TRANSPORTATION	-	-	48,970	-	-	-	-	0.0%
LITERACY COORDINATION	9,991	-	-	-	-	-	-	0.0%
OTHER STATE ED FUNDS	-	-	-	-	-	-	-	0.0%
OTHER STATE EDUCATION FUNDS	-	-	129,359	-	-	-	-	0.0%
OTHER STATE GRANTS	1,181	-	-	-	-	-	-	0.0%
SAFE SCHOOL GRANT	26,400	51,680	51,680	51,440	51,440	51,440	-	0.0%
SCH SAFETY	65,990	-	-	-	-	-	-	0.0%
SEEDING SUCCESS	223,644	238,000	215,509	240,000	240,000	240,000	-	0.0%
SPECIAL ED GRANT THROUGH STATE	25,749	9,845	6,010	7,500	7,500	-	(7,500)	-100.0%
VOLUNTARY PRE-K	280,724	277,137	282,747	285,261	285,261	280,000	(5,261)	-1.8%
Grand Total	25,496,295	25,524,550	26,493,644	25,042,230	25,071,230	25,986,378	915,148	3.7%

GENERAL FUND – FY23 EXPENDITURES

A primary focus for expense management in the coming year will be efficiency. Enhanced rigor will be applied towards review and audit of expenses to mitigate significant anticipated increases in all areas due to inflation and supply chain challenges nationwide. The biggest impact we can make in cost effectiveness, both long and short term, is proper human capital utilization. Our goal of right sizing these resources is a constant moving target requiring our consistent attention and diligence in aligning the ever-growing needs of the district with fiscal capacity. The following pages include budget by department for major instructional and operational areas along with a narrative. All other departments are included in the full detail of General Fund expenditures found at the end of this document.

Expenditure by Source	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
Capital Outlay	-	-	38,846	-	-	-	-	0.0%
Contracted Services	2,313,759	2,050,067	2,147,053	2,100,910	1,892,691	2,326,020	433,329	22.9%
Debt Service	279,197	378,046	362,942	384,484	389,577	406,304	16,727	4.3%
Other Charges	3,319,708	2,223,918	2,302,423	2,717,956	2,350,294	2,572,502	222,208	9.5%
Other Revenue	9,992	-	-	-	-	-	-	0.0%
Payroll Taxes & EE Benefits	4,085,579	4,191,606	4,183,713	4,532,231	4,467,221	4,669,754	202,533	4.5%
Salaries & Wages	13,892,135	14,143,896	14,420,308	14,477,535	14,285,363	14,961,859	676,496	4.7%
Supplies & Materials	415,608	169,978	606,771	341,929	189,548	323,573	134,025	70.7%
Utilities	680,866	626,209	646,171	696,989	674,661	726,365	51,704	7.7%
Grand Total	24,996,844	23,783,720	24,708,227	25,252,033	24,249,356	25,986,378	1,737,022	7.2%



Millington Municipal Schools – FY23 Budget Recommendation

FY23 EXPENDITURES BY SOURCE – GENERAL FUND

FY23 EXPENDITURE BY SOURCE	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUD/FY22 FC
Capital Outlay	-	-	38,846	-	-	-	-	0.0%
OTHER CAPITAL OUTLAY	-	-	38,846	-	-	-	-	0.0%
Contracted Services	2,313,759	2,050,067	2,147,053	2,100,910	1,892,691	2,326,020	433,329	22.9%
CONTRACTED SUBSTITUTES CERTIFI	236,738	148,037	106,409	78,410	49,218	-	(49,218)	-100.0%
CONTRACTED SUBSTITUTES NON-CER	4,160	6,810	1,374	35,572	18,131	-	(18,131)	-100.0%
CONTRACTS W GOVT AGENCIES	-	-	-	-	-	-	-	0.0%
CONTRACTS W GOVT AGENCIES SAFE	26,400	51,680	51,680	51,440	51,440	51,440	-	0.0%
CONTRACTS W OTR SCHOOL SYSTEMS	-	-	-	-	-	-	-	0.0%
CONTRACTS W OTR SCHOOLS	11,300	-	-	-	-	-	-	0.0%
CONTRACTS W PRIVATE AGENCIES	1,314,146	1,367,051	1,548,542	1,570,537	1,545,325	1,822,120	276,795	17.9%
OTHER CONTRACTED SERVICES	721,015	476,489	439,048	364,951	228,577	452,461	223,883	97.9%
Debt Service	279,197	378,046	362,942	384,484	389,577	406,304	16,727	4.3%
INTEREST - EESI LIGHTING LOAN	-	-	-	-	-	-	-	0.0%
INTEREST ON LOANS	-	-	-	1,880	1,316	2,124	808	61.4%
INTEREST ON NOTES	36,978	81,827	63,723	45,550	45,550	45,665	115	0.3%
OTHER DEBT ISSUANCE CHARGES	-	-	-	-	-	-	-	0.0%
OTHER DEBT SERVICE	242,219	230,219	230,219	230,219	230,219	230,219	-	0.0%
PRINCIPAL - EESI LIGHTING LOAN	-	-	-	-	-	-	-	0.0%
PRINCIPAL ON NOTES	-	66,000	69,000	106,835	112,492	128,296	15,804	14.0%
Other Charges	3,329,700	2,223,918	2,302,423	2,717,956	2,350,294	2,572,502	222,208	9.5%
ADMINISTRATION EQUIPMENT	71,693	15,744	32,217	14,751	12,504	20,300	7,796	62.3%
ADVERTISING	100	100	-	-	-	-	-	0.0%
AUDIT SERVICES	53,768	48,240	67,861	63,717	63,717	65,000	1,283	2.0%
BUILDING & CONTENT INSURANCE	75,399	79,212	87,502	102,988	102,988	110,000	7,012	6.8%
CABLING	9,808	21,355	61,640	23,166	22,000	23,166	1,166	5.3%
COMMUNICATION	103,079	90,982	94,855	90,000	89,999	90,000	1	0.0%
CONSULTANTS	2,400	-	-	-	-	-	-	0.0%
CUSTODIAL SUPPLIES	1,386	955	-	-	-	-	-	0.0%
DATA PROCESSING EQUIPMENT	4,643	3,895	-	-	-	-	-	0.0%
DIESEL FUEL	99,206	72,251	67,452	96,408	93,946	105,000	11,054	11.8%
DUES & MEMBERSHIPS	9,743	12,621	19,385	14,195	13,566	13,828	262	1.9%
EQUIPMENT & MACHINERY PARTS	2,429	-	5,660	7,000	6,175	9,000	2,825	45.7%
EVALUATION & TESTING	-	-	-	-	-	-	-	0.0%
FEE WAIVERS	1,740	780	-	2,000	449	2,000	1,551	345.4%
HEALTH EQUIPMENT	5,905	3,946	5,610	6,334	2,830	5,000	2,170	76.7%
IN SERVICE/STAFF DEVELOPMENT	-	-	-	-	-	-	-	0.0%
IN-SERVICE/STAFF DEVELOPMENT	58,664	54,566	15,146	99,376	48,425	86,591	38,166	78.8%
INSTRUCTIONAL SUPPLIES & MATER	9,992	-	-	-	-	-	-	0.0%
INTERNET CONNECTIVITY	294,260	265,406	288,840	412,000	401,414	415,000	13,586	3.4%
JANITORIAL SERVICES	469,630	476,244	488,319	591,019	589,228	618,689	29,461	5.0%
LEGAL SERVICES	23,631	51,700	47,384	50,000	50,000	50,000	-	0.0%
LIABILITY INSURANCE	21,599	32,947	27,244	33,990	25,467	30,000	4,533	17.8%
MAINT & REPAIR-BUILDING	143,878	151,538	138,266	165,000	159,592	167,571	7,980	5.0%
MAINT & REPAIR-EQUIPMENT	83,777	115,741	108,343	88,498	40,481	47,505	7,024	17.4%
MAINT & REPAIR-VEHICLES	2,602	686	2,284	5,150	320	336	16	5.0%
MAINTENANCE EQUIPMENT	-	-	1,619	5,400	2,500	2,500	-	0.0%
OFFICE SUPPLIES	15,873	10,617	6,783	9,673	6,614	6,944	331	5.0%
OTHER CHARGES	77,740	119,070	91,667	141,837	89,826	95,837	6,011	6.7%
OTHER EQUIPMENT	35,707	69,620	57,642	27,900	12,775	22,900	10,125	79.3%
PERIODICALS	1,301	-	-	-	-	-	-	0.0%
PLANT OPERATION EQUIPMENT	862	239	436	1,500	583	2,500	1,917	328.6%
POSTAL CHARGES	5,065	5,188	5,837	4,108	2,773	2,912	139	5.0%
REG INST EQUIPMENT	260,775	340,098	442,396	432,946	291,885	297,722	5,838	2.0%
RENTALS	-	2,427	597	5,000	5,000	5,000	-	0.0%
SOFTWARE	49,301	71,297	92,358	160,000	160,000	213,200	53,200	33.3%
SPECIAL EDUCATION EQUIPMENT	-	43,927	3,350	4,000	1,790	4,000	2,210	123.5%
TRANSFERS TO OTHER FUNDS MILLI	1,276,050	-	-	-	-	-	-	0.0%
TRAVEL	-	-	79	-	-	-	-	0.0%
UNIFORMS	-	-	-	-	-	-	-	0.0%
VEHICLE AND EQUIP INSURANCE	-	-	-	-	-	-	-	0.0%
VOCATIONAL EQUIPMENT	-	-	-	-	-	-	-	0.0%
WORKMEN'S COMPENSATION INSURAN	57,694	62,526	41,651	60,000	53,447	60,000	6,553	12.3%

Millington Municipal Schools – FY23 Budget Recommendation

FY23 EXPENDITURES BY SOURCE – GENERAL FUND

FY23 EXPENDITURE BY SOURCE	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUD/FY22 FC
Payroll Taxes & EE Benefits	4,085,579	4,191,606	4,183,713	4,532,231	4,467,221	4,669,754	202,533	4.5%
DENTAL INSURANCE	-	-	-	-	-	-	-	0.0%
EMPLOYER MEDICARE	191,402	194,692	199,062	201,110	194,972	200,638	5,666	2.9%
LIFE INSURANCE	34,800	36,188	25,642	32,030	28,806	29,448	642	2.2%
MEDICAL INSURANCE	1,701,817	1,760,725	1,769,727	1,926,764	1,919,231	2,032,454	113,223	5.9%
OPEB	-	-	-	-	-	-	-	0.0%
OTHER FRINGE BENEFITS	5,092	4,800	4,800	9,600	9,600	9,792	192	2.0%
RETIRE HYB STABILIZATION	3,759	-	-	66,823	65,610	69,273	3,663	5.6%
SOCIAL SECURITY	813,711	826,052	852,008	878,077	857,144	879,876	22,731	2.7%
STATE RETIREMENT	1,315,875	1,352,227	1,321,302	1,417,826	1,376,858	1,433,274	56,416	4.1%
UNEMPLOYMENT COMPENSATION	19,123	16,922	11,172	-	15,000	-	-	0.0%
Salaries & Wages	13,892,135	14,143,896	14,420,308	14,477,535	14,285,363	14,961,859	676,496	4.7%
ACCOUNTANTS/BOOKKEEPERS	195,483	227,612	222,857	191,173	202,822	210,373	7,551	3.7%
ADMINISTRATIVE	-	-	-	115,064	115,072	117,374	2,301	2.0%
ASSISTANT PRINCIPAL(S)	633,539	638,293	572,788	664,840	664,905	691,501	26,596	4.0%
BOARD AND COMMITTEE MEMBERS FE	32,200	34,200	34,200	34,201	34,201	34,884	684	2.0%
BONUS	193,976	-	381,301	162,216	58,944	-	(58,944)	-100.0%
CAREER LADDER	31,000	28,000	27,300	26,000	26,200	26,200	-	0.0%
CAREER LADDER EXTENDED	-	-	-	-	-	-	-	0.0%
CLERICAL PERSONNEL	547,773	563,254	514,733	397,689	396,300	404,226	7,926	2.0%
COMPUTER PROGRAMMER	151,990	86,329	81,254	83,690	83,662	85,335	1,673	2.0%
COUNTY OFFICIAL/ADMINISTRATIVE	154,923	147,900	147,900	148,098	148,126	151,089	2,963	2.0%
CUSTODIAL PERSONNEL	209,640	218,447	224,315	180,203	194,189	238,793	44,604	23.0%
EARLY CHILDHOOD EDUCATION	-	-	1,524	-	-	-	-	0.0%
EDUCATIONAL ASSISTANTS	375,703	406,521	387,522	415,096	387,706	425,060	37,354	9.6%
GUIDANCE PERSONNEL	414,057	433,694	424,229	460,995	461,702	480,170	18,468	4.0%
HOMEBOUND TEACHERS	3,025	2,732	2,370	5,000	5,000	5,200	200	4.0%
LIBRARIAN(S)	242,054	263,159	263,159	213,807	213,760	222,311	8,550	4.0%
MAINTENANCE PERSONNEL	72,488	73,549	83,924	77,525	101,000	103,020	2,020	2.0%
MEDICAL PERSONNEL	-	-	-	-	-	-	-	0.0%
OTHER SALARIES & WAGES	336,651	359,339	372,220	380,618	324,601	339,399	14,797	4.6%
PRINCIPAL(S)	432,217	437,568	462,001	317,393	317,393	330,089	12,696	4.0%
PSYCHOLOGICAL PERSONNEL	64,000	66,320	59,160	59,190	59,191	61,558	2,368	4.0%
PURCHASING PERSONNEL	128,990	41,628	43,698	51,081	51,089	52,111	1,022	2.0%
REGULAR INSTRUCTION PROGRAM	-	-	-	-	-	-	-	0.0%
SECRETARY(S)	141,181	147,487	149,396	188,807	188,579	192,350	3,772	2.0%
SOCIAL WORKERS	43,500	44,370	58,870	44,370	27,029	28,000	971	3.6%
SPEECH PATHOLOGIST	-	50,694	-	-	-	-	-	0.0%
SUB TEACHERS-CERTIFIED	-	-	-	-	1,000	36,371	35,371	3537.1%
SUB TEACHERS-NON-CERTIFIED	-	-	-	56,300	30,950	137,324	106,374	343.7%
SUPERVISOR/DIRECTOR	653,760	885,660	892,678	721,837	731,622	790,478	58,857	8.0%
TEACHERS	8,833,985	8,987,140	9,012,909	9,482,343	9,460,322	9,798,644	338,322	3.6%
Supplies & Materials	415,608	169,978	606,771	341,929	189,548	323,573	134,025	70.7%
INSTRUCTIONAL SUPPLIES & MATER	111,376	95,769	102,220	108,347	74,886	98,080	23,193	31.0%
LIBRARY BOOKS/MEDIA	20,310	-	-	-	-	-	-	0.0%
OTHER SUPPLIES & MATERIALS	52,584	38,567	72,970	171,929	95,625	146,409	50,784	53.1%
TEXTBOOKS	231,338	35,642	431,581	61,652	19,037	79,085	60,047	315.4%
Utilities	680,866	626,209	646,171	696,989	674,661	726,365	51,704	7.7%
ELECTRICITY	636,496	585,316	595,850	620,831	619,974	660,971	40,997	6.6%
GASOLINE	3,315	2,650	3,555	7,850	3,581	9,000	5,419	151.3%
WATER & SEWER	41,055	38,243	46,766	68,308	51,106	56,394	5,288	10.3%
Grand Total	24,996,844	23,783,720	24,708,227	25,252,033	24,249,356	25,986,378	1,737,022	7.2%

REGULAR INSTRUCTION

At Millington Municipal Schools, all students have equal access to a well-rounded, innovative, comprehensive education that includes instruction in academics, arts, languages, career & technical, wellness, sports, and health while fostering responsibility, leadership, and civic pride. We want our students to be problem solvers, college ready, career ready, and life ready. When students exit Millington schools, we want them to be prepared to face challenges with confidence and the ability to succeed.

Instruction is implemented with strategic attention toward instructional focus, coherence, and rigor. Instructional scheduling throughout the district is designed to ensure students are provided with the requirements for mathematics and literacy. This scheduling and implementation provide the type of pacing in which students can deeply understand the standard(s) being taught using developing concepts in a strategic, well-planned manner and using effective instructional practices.

The instructional focus at the Primary School is foundational literacy and numeracy skills to create a culture of readers and writers who will learn to think critically as they evolve into future problem solvers. Instruction at the Intermediate School continues to encourage reading and math growth while inspiring a passion for learning to enhance academic achievement. Finally, at the Middle High School a variety of courses challenge students to become life-long, innovative learners who are prepared for post-secondary success.

All Millington students have access to high-quality instructional materials including our state approved textbooks and curriculum. We also utilize several supplemental programs aligned to the state standards that support students and ensure learning and understanding. The instructional coaches employed by MMSD also play an integral role in instruction. The coaches serve as consultants and mentors to teachers through conferencing, observing, and reflecting on instructional practice as well as helping them disaggregate student data and supporting instructional practices to meet the needs of all learners.

Instruction is further enhanced by providing ongoing professional development opportunities for teachers and staff. Educator and school leader needs regarding professional development center around support of instructional pedagogy and curriculum. All district, campus, and department based professional learning is aligned with the district strategic plan. Therefore, all opportunities provided are in support of building capacity for high-quality instruction and positively impacting student academic achievement.

Our instructional focus will continue to build upon successes that we have encountered this year. Among these successes is our ACT composite for the class of 2021 which exceeded the state average. We are proud of the fact that we have returned to in-person learning, and our students are thriving and benefitting from that accomplishment. Preliminary projections indicate that we are on track for improved academic achievement on state testing. The district is dedicated in our focus on instruction and excited about the future of Millington schools. Included below are accounts 71110 (Regular Instruction) and 72210 (Regular Instruction Support)

Millington Municipal Schools – FY23 Budget Recommendation

FY23 REGULAR INSTRUCTION PROGRAM EXPENDITURES

REGULAR INSTRUCTION PROGRAM	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
BONUS	121,500	-	231,365	95,332	38,651	-	(38,651)	-100.0%
CAREER LADDER	24,000	22,000	22,300	23,000	23,700	23,700	-	0.0%
CAREER LADDER EXTENDED	-	-	-	-	-	-	-	0.0%
CLERICAL PERSONNEL	-	-	-	10,275	10,045	10,246	201	2.0%
CONTRACTED SUBSTITUTES CERTIFI	194,305	122,724	83,176	57,910	43,752	-	(43,752)	-100.0%
CONTRACTED SUBSTITUTES NON-CER	464	3,381	-	28,646	15,461	-	(15,461)	-100.0%
CONTRACTS W OTR SCHOOLS	11,300	-	-	-	-	-	-	0.0%
EDUCATIONAL ASSISTANTS	108,574	109,443	109,241	122,324	122,243	125,774	3,531	2.9%
EMPLOYER MEDICARE	108,727	107,017	111,765	114,657	113,805	117,124	3,319	2.9%
FEE WAIVERS	1,740	780	-	2,000	449	2,000	1,551	345.4%
HOMEBOUND TEACHERS	-	1,169	255	2,000	2,000	2,080	80	4.0%
IN-SERVICE/STAFF DEVELOPMENT	6,621	8,538	1,518	13,500	8,100	9,000	900	11.1%
INSTRUCTIONAL SUPPLIES & MATER	105,246	63,024	68,117	76,404	57,536	64,862	7,326	12.7%
LIBRARIAN(S)	242,054	263,159	263,159	213,807	213,760	222,311	8,550	4.0%
LIBRARY BOOKS/MEDIA	20,310	-	-	-	-	-	-	0.0%
LIFE INSURANCE	19,750	19,974	14,437	17,596	17,093	17,220	127	0.7%
MAINT & REPAIR-EQUIPMENT	-	-	-	-	-	-	-	0.0%
MEDICAL INSURANCE	943,146	963,438	998,954	1,170,060	1,173,175	1,253,102	79,927	6.8%
OFFICE SUPPLIES	-	591	91	-	-	-	-	0.0%
OTHER CHARGES	66,184	110,864	72,973	128,928	81,324	82,928	1,604	2.0%
OTHER CONTRACTED SERVICES	90,295	82,716	73,752	67,079	62,000	68,200	6,200	10.0%
OTHER EQUIPMENT	-	-	-	-	-	-	-	0.0%
OTHER FRINGE BENEFITS	-	-	-	-	-	-	-	0.0%
OTHER SALARIES & WAGES	154,496	146,390	163,052	157,000	127,000	128,940	1,940	1.5%
OTHER SUPPLIES & MATERIALS	8,223	12,226	21,347	20,282	16,651	17,676	1,025	6.2%
PERIODICALS	1,301	-	-	-	-	-	-	0.0%
POSTAL CHARGES	-	-	-	-	-	-	-	0.0%
REG INST EQUIPMENT	260,775	340,098	442,396	432,946	291,885	297,722	5,838	2.0%
REGULAR INSTRUCTION PROGRAM	-	-	-	-	-	-	-	0.0%
RETIRE HYB STABILIZATION	1,976	-	-	48,660	48,052	51,318	3,266	6.8%
SOCIAL SECURITY	462,612	455,444	483,068	498,187	500,810	510,227	9,416	1.9%
STATE RETIREMENT	747,478	746,026	744,083	820,039	826,746	862,615	35,870	4.3%
SUB TEACHERS-CERTIFIED	-	-	-	-	1,000	36,371	35,371	3537.1%
SUB TEACHERS-NON-CERTIFIED	-	-	-	48,000	27,685	115,000	87,315	315.4%
SUPERVISOR/DIRECTOR	163,563	166,834	173,751	78,739	78,739	80,314	1,575	2.0%
TEACHERS	7,063,572	7,061,607	7,164,256	7,636,832	7,597,360	7,863,163	265,803	3.5%
TEXTBOOKS	223,711	29,680	424,181	53,000	10,385	70,000	59,615	574.0%
TRAVEL	-	-	-	-	-	-	-	0.0%
Grand Total	11,151,923	10,837,123	11,667,237	11,937,202	11,509,406	12,031,893	522,487	4.5%

EXCEPTIONAL CHILDREN & HEALTH SERVICES (SPED)

As MMSD seeks to distribute resources more equitably and adequately to students with disabilities, in 2022-23 the budget will include additional staffing allocations to meet IDEA compliance based upon students’ Individual Education Plans.

Increased professional development that will include training for: Professional school counselors, special education and health services staff, and school social workers. Due to learning loss the department will need to enhance and improve student’s academic achievement by purchasing curriculum-based tools which focus on student’s deficit areas as well as appropriate transition curriculum to prepare students for post-secondary opportunities.

Included below are accounts 71150 (Alternative Instruction) 71200 (Special Education Program) 72120 (Health Services) 72130 (Other Student Support) 72215 (Alternative Instruction Support) 72220 (Special Education Program Support).

FY23 EXCEPTIONAL CHILDREN & HEALTH SERVICES

Exceptional Children & Health Services	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	Sum of FY22 FORECAST	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
BONUS	30,250	-	63,628	31,075	9,715	-	(9,715)	-100.0%
CAREER LADDER	-	-	-	-	-	-	-	0.0%
CLERICAL PERSONNEL	124,054	119,406	114,701	94,371	94,325	96,211	1,886	2.0%
CONSULTANTS	-	-	-	-	-	-	-	0.0%
CONTRACTED SUBSTITUTES CERTIFI	20,963	13,902	8,531	11,500	2,951	-	(2,951)	-100.0%
CONTRACTED SUBSTITUTES NON-CER	1,712	2,433	43	3,680	2,072	-	(2,072)	-100.0%
CONTRACTS W GOVT AGENCIES SAFE	26,400	51,680	51,680	51,440	51,440	51,440	-	0.0%
CONTRACTS W PRIVATE AGENCIES	181,350	183,731	280,236	326,117	300,905	306,923	6,018	2.0%
EARLY CHILDHOOD EDUCATION	-	-	-	-	-	-	-	0.0%
EDUCATIONAL ASSISTANTS	195,350	205,959	187,143	196,730	197,576	203,527	5,952	3.0%
EMPLOYER MEDICARE	25,575	26,801	26,574	28,993	26,530	27,307	777	2.9%
GUIDANCE PERSONNEL	414,057	433,694	424,229	460,995	461,702	480,170	18,468	4.0%
HEALTH EQUIPMENT	5,905	3,946	5,610	6,334	2,830	5,000	2,170	76.7%
HOMEBOUND TEACHERS	3,025	1,563	2,115	3,000	3,000	3,120	120	4.0%
IN SERVICE/STAFF DEVELOPMENT	-	-	-	-	-	-	-	0.0%
IN-SERVICE/STAFF DEVELOPMENT	16,038	10,301	5,047	23,245	5,046	21,916	16,870	334.3%
INSTRUCTIONAL SUPPLIES & MATER	1,137	5,878	9,264	7,595	1,675	1,759	84	5.0%
LIFE INSURANCE	4,861	5,136	3,553	4,671	4,034	4,269	235	5.8%
MAINT & REPAIR-EQUIPMENT	355	2,110	1,396	1,800	1,800	1,890	90	5.0%
MEDICAL INSURANCE	259,223	263,465	260,421	259,657	253,234	264,196	10,962	4.3%
MEDICAL PERSONNEL	-	-	-	-	-	-	-	0.0%
OTHER CHARGES	3,145	2,927	8,365	7,500	3,609	7,500	3,891	107.8%
OTHER CONTRACTED SERVICES	250,587	122,430	165,658	100,000	2,500	179,000	176,500	7060.0%
OTHER EQUIPMENT	10,581	1,320	3,891	5,000	445	5,000	4,555	1022.7%
OTHER SALARIES & WAGES	-	1,300	4,250	5,000	5,000	5,000	-	0.0%
OTHER SUPPLIES & MATERIALS	31,229	9,103	12,470	8,292	2,438	2,682	244	10.0%
POSTAL CHARGES	1,151	284	165	300	248	260	12	5.0%
PSYCHOLOGICAL PERSONNEL	64,000	66,320	59,160	59,190	59,191	61,558	2,368	4.0%
RETIRE HYB STABILIZATION	546	-	-	9,936	9,384	9,573	189	2.0%
SECRETARY(S)	17,746	19,973	19,481	18,030	18,087	18,449	362	2.0%
SOCIAL SECURITY	108,220	113,360	112,357	123,879	112,304	115,419	3,116	2.8%
SOCIAL WORKERS	43,500	44,370	58,870	44,370	27,029	28,000	971	3.6%
SPECIAL EDUCATION EQUIPMENT	-	43,927	3,350	4,000	1,790	4,000	2,210	123.5%
SPEECH PATHOLOGIST	-	50,694	-	-	-	-	-	0.0%
STATE RETIREMENT	176,669	184,883	173,375	185,349	171,760	177,026	5,266	3.1%
SUB TEACHERS-CERTIFIED	-	-	-	-	-	-	-	0.0%
SUB TEACHERS-NON-CERTIFIED	-	-	-	4,800	1,360	10,500	9,141	672.3%
SUPERVISOR/DIRECTOR	151,148	154,171	154,171	154,172	154,384	157,633	3,250	2.1%
TEACHERS	831,088	859,877	817,864	874,240	874,356	909,330	34,974	4.0%
TRAVEL	-	-	-	-	-	-	-	0.0%
Grand Total	2,999,865	3,004,944	3,037,598	3,115,261	2,862,717	3,158,659	295,942	10.3%

CAREER & TECHNICAL EDUCATION

CTE’s mission is to provide all students in the Millington Municipal School District with a broad range of opportunities and options in Career and Technical Education courses which are relevant to today’s global society. This will enable our students to pursue their career paths and become tomorrow’s successful citizens, workers, and leaders. The Millington Career and Technical Educational Department works to support the mission of preparing our students upon graduation to be College Ready, Work Ready, Life Ready.

Students in CTE courses earned over 70 industry credentials last year and we expect that to rise this year with the return to full time in person instruction. The CTE department was the recipient of a Middle School STEM grant that is being focused on strengthening our STEM program in grades 7 and 8. The Industrial Development Board of the city of Millington also joined as a partner and made a substantial investment into the CTE programs with a focus on STEM.

With the announcement of Blue Oval City locating to West Tennessee, we have met with representatives of the Ford Motor Division to ascertain the type of work skills they will be looking for in their future workforce. We are looking to enhance and reshape our programs to offer our students the most gainful opportunities to earn credits and credentials which will serve them should they choose a career path immediately following high school. We are preparing our students for a strong future in the workforce. Included below are accounts 71300 (Vocational Education) and 72230 (Vocational Education Support)

FY23 VOCATIONAL EDUCATION

Vocational Education	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	Sum of FY22 FORECAST	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
BONUS	7,500	-	15,275	20,498	3,374	-	(3,374)	-100.0%
CONTRACTED SUBSTITUTES CERTIFI	17,901	9,191	12,553	6,000	2,167	-	(2,167)	-100.0%
CONTRACTED SUBSTITUTES NON-CER	-	-	-	3,000	104	-	(104)	-100.0%
CONTRACTS W OTR SCHOOL SYSTEMS	-	-	-	-	-	-	-	0.0%
EMPLOYER MEDICARE	10,397	12,142	11,908	11,085	10,328	10,484	157	1.5%
FEE WAIVERS	-	-	-	-	-	-	-	0.0%
IN-SERVICE/STAFF DEVELOPMENT	-	3,094	-	6,300	237	6,300	6,063	2558.2%
INSTRUCTIONAL SUPPLIES & MATER	2,528	19,336	23,687	24,348	15,676	31,460	15,784	100.7%
LIFE INSURANCE	1,880	2,300	1,545	2,010	1,469	1,505	36	2.5%
MEDICAL INSURANCE	51,970	66,770	58,251	56,044	56,669	58,936	2,267	4.0%
OTHER CONTRACTED SERVICES	-	9,875	-	9,000	-	-	-	0.0%
OTHER SALARIES & WAGES	5,000	-	-	3,210	400	408	8	2.0%
OTHER SUPPLIES & MATERIALS	2,033	1,886	2,485	102,500	53,325	96,581	43,256	81.1%
REG INST EQUIPMENT	-	-	-	-	-	-	-	0.0%
RETIRE HYB STABILIZATION	243	-	-	5,953	5,947	6,066	119	2.0%
SOCIAL SECURITY	44,461	51,919	50,921	47,403	44,159	45,071	912	2.1%
STATE RETIREMENT	71,321	85,466	79,954	78,109	64,595	67,574	2,979	4.6%
SUB TEACHERS-CERTIFIED	-	-	-	-	-	-	-	0.0%
SUB TEACHERS-NON-CERTIFIED	-	-	-	1,500	930	5,000	4,071	437.9%
SUPERVISOR/DIRECTOR	5,570	80,449	80,449	33,550	33,550	85,000	51,450	153.4%
TEACHERS	719,659	782,321	747,454	686,486	686,626	712,091	25,465	3.7%
TEXTBOOKS	7,627	5,962	7,400	8,652	8,652	9,085	433	5.0%
VOCATIONAL EQUIPMENT	-	-	-	-	-	-	-	0.0%
Grand Total	948,090	1,130,711	1,091,882	1,105,648	988,208	1,135,561	147,353	14.9%

INFORMATION TECHNOLOGY

Millington implemented a 1:1 student device program ahead of schedule and in time to seamlessly transition to remote learning during the pandemic. This will allow 100% of the student population to have access to future state online testing. We completed the replacement of outdated classroom projectors in every classroom in the district with mobile interactive displays. Originally planned to open new opportunities for collaboration and engagement in the classroom, they also enabled remote learners to view and participate in board work. We are implementing a sustainable phased replacement plan to keep this classroom technology up to current standards and thus give our students the technological skills they need to compete in the modern workforce. We are in the process of vetting learning management services that will provide a unified online learning platform for all students. This will simplify access to online coursework and grades for students, family, and teachers. We are developing new professional development for our teachers to ensure that they can use these new classroom technologies to the fullest. Shown below is account 72250.

FY23 INFORMATION TECHNOLOGY

Information Technology	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	Sum of FY22 FORECAST	FY23 Budget/Est	FY23 BUD/FY22 FC	Sum of FY23 BUDGET/FY22 FC
BONUS	3,000	-	6,000	772	566	-	(566)	-100.0%
CABLING	9,808	21,355	61,640	23,166	22,000	23,166	1,166	5.3%
CLERICAL PERSONNEL	-	-	-	-	-	-	-	0.0%
COMPUTER PROGRAMMER	151,990	86,329	81,254	83,690	83,662	85,335	1,673	2.0%
CONSULTANTS	2,400	-	-	-	-	-	-	0.0%
DATA PROCESSING EQUIPMENT	-	-	-	-	-	-	-	0.0%
EMPLOYER MEDICARE	4,721	4,983	5,040	2,484	2,416	2,500	85	3.5%
IN-SERVICE/STAFF DEVELOPMENT	5,141	8,704	3,950	14,500	4,299	10,000	5,701	132.6%
INTERNET CONNECTIVITY	294,260	265,406	288,840	412,000	401,414	415,000	13,586	3.4%
LIFE INSURANCE	907	968	687	846	354	370	16	4.5%
MAINT & REPAIR-EQUIPMENT	14,999	11,788	10,708	20,000	11,481	17,055	5,574	48.5%
MEDICAL INSURANCE	27,496	36,278	45,267	39,254	39,247	40,817	1,570	4.0%
OFFICE SUPPLIES	-	-	-	-	-	-	-	0.0%
OTHER CONTRACTED SERVICES	-	2,400	2,400	2,500	2,500	2,750	250	10.0%
OTHER EQUIPMENT	21,125	63,724	53,751	17,900	12,330	17,900	5,570	45.2%
OTHER SALARIES & WAGES	102,692	122,965	122,400	122,400	112,031	122,400	10,369	9.3%
OTHER SUPPLIES & MATERIALS	4,033	4,239	3,582	4,268	1,486	5,135	3,649	245.5%
RETIRE HYB STABILIZATION	-	-	-	-	-	-	-	0.0%
SOCIAL SECURITY	20,188	21,308	21,553	23,022	22,331	23,112	782	3.5%
SOFTWARE	49,301	71,297	92,358	160,000	160,000	213,200	53,200	33.3%
STATE RETIREMENT	33,496	36,131	35,227	38,094	37,740	39,061	1,321	3.5%
SUPERVISOR/DIRECTOR	85,000	156,060	161,763	106,060	106,060	108,181	2,121	2.0%
TRAVEL	-	-	-	-	-	-	-	0.0%
Grand Total	830,557	913,935	996,420	1,070,957	1,019,916	1,125,983	106,066	10.4%

HUMAN RESOURCES

In the 21-22SY, social workers were hired for each of the three schools to provide additional support for the social/emotional impacts of the pandemic. Additional support staff (clerical, education assistants etc.) were hired to aid schools in re-opening to mitigate teacher burn-out and the additional needs that students are displaying as they transition back into full time in-person learning. A covid testing coordinator was hired to provide covid testing on site to both students and staff. Substitute teaching services were transitioned from an external company to the district to provide higher quality substitutes and focus on staffing individuals with strong community ties. We introduced masters pay for teachers and brought the district up to a \$15 minimum wage, both of which greatly assisted in recruiting qualify staff. For the 22/23 SY, all certified matrices for teachers, counselors, and school-based administrators will receive a step increase and all staff will receive a 2% cost of living adjustment. FY23 staff salary averages and counts are provided below.

FY23 - POSITION & SALARY BY LOCATION

FY23 PERSONNEL	CO		MCMHS		MIS		MPS		TOTAL POSITIONS	AVERAGE SALARY
	POSITIONS	AVERAGE SALARY	POSITIONS	AVERAGE SALARY	POSITIONS	AVERAGE SALARY	POSITIONS	AVERAGE SALARY		
Board of Education	7	4,983							7	4,983
Clerical/Secretarial Staff	7	46,084	6	33,571	4	30,033	4	31,548	21	36,683
Elementary Teachers					17	60,628	50	59,884	67	60,072
Finance	3	53,555							3	53,555
Guidance			4	69,144	1	65,633	2	69,680	7	68,796
Information Technology	1	45,900			1	39,377			2	42,639
Librarians/Av Staff			1	66,423	1	77,315	1	67,686	3	70,475
Nutrition	1	39,514	12	17,880	7	18,652	7	19,120	27	19,203
Officials/Administrators	9	92,857							9	92,857
Operations & Maintenance	6	25,242	2	45,900	1	45,900	1	45,900	10	33,505
Other	4	39,125							4	39,125
Other Professional Staff			2	42,431	1	50,886	2	40,091	5	43,186
Other Teachers			14	63,867	4	67,113	6	63,007	24	64,193
Principals			5	90,205	3	92,737	3	92,501	11	91,522
Professional Instructional	2	65,406	2	70,746	3	48,247	4	36,328	11	51,123
Psychological	2	62,943							2	62,943
Secondary Teachers			66	59,808	14	58,283			80	59,541
Substitutes	24	19,451							24	19,451
Teacher Aides			7	26,333	12	23,040	23	22,078	42	23,062
Grand Total	66	37,435	121	54,165	69	48,468	103	47,534	359	48,092

FY22 - POSITION & SALARY BY LOCATION

FY22 PERSONNEL	CO		MCMHS		MIS		MPS		TOTAL POSITIONS	AVERAGE SALARY
	POSITION COUNT	AVERAGE SALARY	POSITION COUNT	AVERAGE SALARY	POSITION COUNT	AVERAGE SALARY	POSITION COUNT	AVERAGE SALARY		
Board of Education	7	4,886							7	4,886
Clerical/Secretarial Staff	7	38,075	6	32,913	5	24,506	4	24,857	22	31,180
Elementary Teachers			1	47,254	17	54,628	50	56,929	68	56,211
Finance	3	45,433							3	45,433
Guidance			4	66,087	1	61,745	2	67,650	7	65,913
Information Technology	2	41,803			1				2	41,803
Librarians/Av Staff			1	65,121	1	75,799	1	66,359	3	69,093
Nutrition	1	38,740	12	17,529	7	18,286	8	16,758	28	18,256
Officials/Administrators	8	87,184							8	87,184
Operations & Maintenance	1	45,000	2	45,000	1	45,000	1	45,000	5	45,000
Other	9	23,946							9	23,946
Other Professional Staff	1	57,271	2	41,599	1	24,944	2	39,305	6	40,671
Other Teachers			14	56,731	4	63,874	6	58,432	24	58,347
Principals			5	86,307	3	87,022	3	88,521	11	87,106
Professional Instructional	3	64,869	1	72,359	3	47,301	4	35,616	11	50,121
Psychological	2	59,160							2	59,160
Secondary Teachers			65	56,225	14	55,324			79	56,065
Substitutes	23	6,910							23	6,910
Teacher Aides			6	25,903	7	18,961	19	19,635	32	20,662
Grand Total	67	30,545	119	50,974	64	46,131	100	45,369	350	44,576

FISCAL SERVICES

The Finance team, including payroll and accounts payable, will continue to focus on financial fidelity and transparency in delivering quality and timely information to our stakeholders so that they may make the most educated decisions for the ongoing benefit of the district. We are seeking a new platform for management of our financial system in the hopes that we can better meet this commitment in terms of reporting and features allowing more engagement and collaboration amongst all teams throughout the district. Shown below is account 72510.

FY23 FISCAL SERVICES

Fiscal Services	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	Sum of FY22 FORECAST	FY23 Budget/Est	FY23 BUD/FY22 FC	Sum of FY23 BUDGET/FY22 FC	
ACCOUNTANTS/BOOKKEEPERS	65,000	94,433	98,626	71,106	71,066	72,487	1,421		2.0%
BONUS	3,000	-	5,000	644	566	-	(566)		-100.0%
CONTRACTS W OTR SCHOOL SYSTEMS	-	-	-	-	-	-	-		0.0%
DUES & MEMBERSHIPS	100	530	319	-	-	-	-		0.0%
EMPLOYER MEDICARE	3,853	4,066	4,235	4,433	4,001	4,141	140		3.5%
IN-SERVICE/STAFF DEVELOPMENT	6,091	6,429	1,528	9,455	6,500	7,000	500		7.7%
LIFE INSURANCE	699	779	583	695	573	595	22		3.9%
MEDICAL INSURANCE	50,096	57,626	60,934	55,247	55,189	58,096	2,908		5.3%
OFFICE SUPPLIES	365	1,534	889	1,100	813	854	41		5.0%
OTHER CONTRACTED SERVICES	28,842	28,906	39,599	33,246	33,245	36,570	3,325		10.0%
OTHER SALARIES & WAGES	-	-	-	4,000	4,000	4,000	-		0.0%
OTHER SUPPLIES & MATERIALS	2,307	1,165	1,433	1,500	788	867	79		10.0%
PURCHASING PERSONNEL	128,990	41,628	43,698	51,081	51,089	52,111	1,022		2.0%
RETIRE HYB STABILIZATION	-	-	-	-	-	-	-		0.0%
SOCIAL SECURITY	16,475	17,387	18,110	18,957	17,107	17,505	399		2.3%
STATE RETIREMENT	24,842	26,967	27,835	31,367	25,798	25,823	26		0.1%
SUPERVISOR/DIRECTOR	88,503	167,335	168,545	166,477	166,502	170,000	3,498		2.1%
TRAVEL	-	-	-	-	-	-	-		0.0%
Grand Total	419,163	448,785	471,334	449,308	437,237	450,050	12,813		2.9%

OPERATIONS & MAINTENANCE

The operations and maintenance team will focus on sustaining and fortifying high quality facilities for our students, staff, and community. We are consistently seeking cost and operational efficiencies without sacrificing quality and are looking to increase the frequency of our property walk throughs and evaluations to ensure the timely address of deficiencies and assist with safety and risk mitigation. We are assessing all equipment and inventory to streamline the process of phased replacements with the best equipment we can procure to meet the needs of our students and staff. We are developing a business plan to explore the possibility of bringing custodial operations in house. Shown below are accounts 72610 (Operation of Plant) and 72620 (Maintenance of Plant).

FY23 OPERATIONS & MAINTENANCE

Operations & Maintenance	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	Sum of FY22 FORECAST	FY23 Budget/Est	FY23 BUD/FY22 FC	Sum of FY23 BUDGET/FY22 FC
ADMINISTRATION EQUIPMENT	66,322	8,796	24,862	1,500	10,750	12,250	1,500	14.0%
BONUS	5,500	-	10,000	2,132	1,239	-	(1,239)	-100.0%
BUILDING & CONTENT INSURANCE	75,399	79,212	87,502	102,988	102,988	110,000	7,012	6.8%
CONTRACTS W PRIVATE AGENCIES	-	-	21,685	-	-	-	-	0.0%
CUSTODIAL PERSONNEL	209,640	218,447	224,315	180,203	194,189	238,793	44,604	23.0%
CUSTODIAL SUPPLIES	1,386	955	-	-	-	-	-	0.0%
DUES & MEMBERSHIPS	100	270	320	475	370	500	130	35.1%
ELECTRICITY	636,496	585,316	595,850	620,831	619,974	660,971	40,997	6.6%
EMPLOYER MEDICARE	5,605	5,721	6,192	6,207	5,614	5,810	196	3.5%
EQUIPMENT & MACHINERY PARTS	2,429	-	5,660	7,000	6,175	9,000	2,825	45.7%
GASOLINE	3,315	2,650	3,555	7,850	3,581	9,000	5,419	151.3%
IN-SERVICE/STAFF DEVELOPMENT	1,835	996	941	3,500	790	3,500	2,710	343.0%
JANITORIAL SERVICES	469,630	476,244	488,319	591,019	589,228	618,689	29,461	5.0%
LIFE INSURANCE	895	908	715	930	679	701	22	3.3%
MAINT & REPAIR-BUILDING	143,878	151,538	138,266	165,000	159,592	167,571	7,980	5.0%
MAINT & REPAIR-EQUIPMENT	67,246	100,990	96,139	63,288	27,136	28,493	1,357	5.0%
MAINT & REPAIR-VEHICLES	2,602	686	2,284	5,150	320	336	16	5.0%
MAINTENANCE EQUIPMENT	-	-	1,619	5,400	2,500	2,500	-	0.0%
MAINTENANCE PERSONNEL	72,488	73,549	83,924	77,525	101,000	103,020	2,020	2.0%
MEDICAL INSURANCE	36,630	32,331	29,263	37,144	37,042	38,524	1,482	4.0%
OTHER CHARGES	500	686	192	1,500	1,500	1,500	-	0.0%
OTHER CONTRACTED SERVICES	79,033	161,044	149,372	123,189	100,139	134,934	34,795	34.7%
OTHER SUPPLIES & MATERIALS	3,114	4,176	24,548	22,137	15,486	16,270	784	5.1%
PLANT OPERATION EQUIPMENT	862	239	436	1,500	583	2,500	1,917	328.6%
RENTALS	-	2,427	597	5,000	5,000	5,000	-	0.0%
RETIRE HYB STABILIZATION	-	-	-	-	-	-	-	0.0%
SECRETARY(S)	40,490	41,628	43,557	49,310	49,040	50,021	981	2.0%
SOCIAL SECURITY	23,960	24,463	26,476	28,168	24,009	24,849	840	3.5%
STATE RETIREMENT	33,540	33,795	36,088	38,163	31,557	32,662	1,104	3.5%
SUPERVISOR/DIRECTOR	74,976	74,111	75,700	90,301	90,343	95,000	4,657	5.2%
TRAVEL	-	-	-	-	-	-	-	0.0%
VEHICLE AND EQUIP INSURANCE	-	-	-	-	-	-	-	0.0%
WATER & SEWER	41,055	38,243	46,766	68,308	51,106	56,394	5,288	10.3%
Grand Total	2,098,926	2,119,421	2,225,143	2,305,719	2,231,929	2,428,788	196,858	8.8%

TRANSPORTATION

We are grateful for our partnership with Durham Bus Services in providing our student transportation. We faced challenges at the beginning of the current school year and feel that Durham responded appropriately to properly execute its contract with respect to staffing the proper routes in a timely manner. We acknowledge a contracted 4% increase for the coming school year and look forward to the renegotiation of this critical student service contract in the coming year. Shown below is account 72710.

FY23 TRANSPORTATION

Transportation	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	Sum of FY22 FORECAST	FY23 Budget/Est	FY23 BUD/FY22 FC	Sum of FY23 BUDGET/FY22 FC	
CONTRACTS W PRIVATE AGENCIES	1,132,796	1,183,320	1,246,621	1,244,420	1,244,420	1,515,197	270,777		21.8%
DIESEL FUEL	99,206	72,251	67,452	96,408	93,946	105,000	11,054		11.8%
IN-SERVICE/STAFF DEVELOPMENT	-	-	-	2,000	-	2,000	2,000		0.0%
OFFICE SUPPLIES	295	154	343	375	187	196	9		5.0%
OTHER CONTRACTED SERVICES	4,830	4,600	-	-	-	-	-		0.0%
Grand Total	1,237,127	1,260,325	1,314,416	1,343,203	1,338,554	1,622,393	283,840		21.2%

FEDERAL PROJECTS FUND

The Office of Federal Programs is responsible for the oversight and compliance of federal and state grants coming into the district. Traditionally, our largest grant is the Consolidated Title Grant which includes Titles I, II, III, IV, and IDEA (Individuals with Disabilities Education Act).

Title I

Funds received under the Elementary and Secondary Schools Act are allocated to all three Millington Schools to provide supplemental instructional services to students. The services include instructional facilitators, instructional coaches, intervention teachers, paraprofessionals, online researched based interventions/assessments, technology, and instructional materials. The funds provide student tutoring services beyond the regular school day. Title I funds are also used to provide parent engagement opportunities and staff development for teachers.

Title II

Funds are used to ensure that all teachers in core academic subjects are highly effective. Staff development is provided for school level teachers and administrators. Literacy Coaches are funded through Title II to support literacy instruction.

Title III

Funds are used to provide supplemental instructional supplies, software, and materials to support the supplemental scientifically based instruction to increase English proficiency and student academic achievement of eligible English learners. Funds are also utilized to provide staff development for EL teachers and parent engagement activities.

Title IV

Funds are used to support the goals of “Well-Rounded Educational Opportunities,” “Safe and Healthy Students,” and “Effective Use of Technology”.

IDEA

The Individuals with Disabilities Education Act (IDEA) ensures that all children with disabilities are entitled to a free appropriate public education tailored to meet their unique needs and prepare them for further education, employment, and independent living. In practice, IDEA is composed of six main elements: Individualized Education Program (IEP); Free and Appropriate Public Education (FAPE); Least Restrictive Environment (LRE); Appropriate Evaluation; Parent and Teacher Participation; and Procedural Safeguards. Additional components tied in include confidentiality of information, transition services, and discipline.

In summary, over the past two years, the federal projects fund has experienced an

unprecedented infusion of federal dollars to help combat the Covid-19 pandemic. The Elementary and Secondary School Emergency Relief (ESSER) funds have allowed for learning loss and deferred maintenance issues to be addressed, among others. With over \$11 million dollars between ESSER 1, 2, 3 we have accomplished a lot, and have more projects ahead of us before all funding eventually sunsets in 2024. Here are just some of the accomplishments made possible through this funding:

- Interactive Smart Display boards in every classroom in our three schools
- Additional Educational Assistants at our schools to support learning loss caused by the pandemic
- Social Workers at all three schools
- Credit Recovery Teacher for Millington Central Middle High School
- Graduation Coach for Millington Central Middle High School
- High dosage-low ratio tutoring programs for all three schools
- HVAC system replacement for all three schools
- Roof Replacement at Millington Intermediate School
- Fence project at Millington Intermediate School
- Fence project at Millington Central Middle High School

FEDERAL PROJECTS FUND – FY23 REVENUE & EXPENDITURES

The significant reduction in revenue in this fund is attributed to the expected phaseout of ESSER funding.

FY23 FEDERAL PROJECTS FUND REVENUE

Federal Projects Fund - Revenue	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	Sum of FY22 FORECAST	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
ARP HOMELESS	-	-	-	23,754	23,754	-	(23,754)	-100.0%
ARP IDEA PART B	-	-	-	141,896	141,896	-	(141,896)	-100.0%
CONSOLIDATED ADMIN	20,018	17,729	-	9,861	9,861	10,000	139	1.4%
CTE PERKINS BASIC VOCATIONAL	42,768	40,328	53,187	50,576	50,576	50,000	(576)	-1.1%
EARLY LITERACY NETWORK	-	-	-	80,000	80,000	-	(80,000)	-100.0%
EPIDEMIOLOGY GRANT	-	-	-	689,899	689,899	-	(689,899)	-100.0%
ESSER 1 CARES ACT	-	-	352,949	452,113	452,113	-	(452,113)	-100.0%
ESSER 2 CRRSA	-	-	594,059	2,581,470	2,581,470	-	(2,581,470)	-100.0%
ESSER 3 ARP	-	-	-	7,081,411	3,700,000	3,431,788	(268,212)	-7.2%
IDEA DISC SUPPL	6,887	8,076	-	-	-	-	-	0.0%
IDEA DISCRETIONARY SWD	61,687	67,188	-	-	-	-	-	0.0%
IDEA EQUIPMENT GRANT	-	1,795	-	-	-	-	-	0.0%
IDEA PART B	618,581	620,692	580,673	747,596	747,596	685,000	(62,596)	-8.4%
IDEA PRESCHOOL	5,516	8,181	12,281	20,199	20,199	18,000	(2,199)	-10.9%
INTERNET CONNECTIVITY GRANT	-	-	36,035	-	-	-	-	0.0%
LEA REOPENING & PROGRAMMATIC	-	-	53,813	-	-	-	-	0.0%
PRESCHOOL DEVELOPMENT	151,053	6,822	-	-	-	-	-	0.0%
READ TO BE READY SUMMER	65,560	-	-	-	-	-	-	0.0%
REMOTE TECHNOLOGY GRANT	-	-	93,511	-	-	-	-	0.0%
SUMMER LEARNING LOSS-ED	-	-	129,359	-	-	-	-	0.0%
TEACHER LITERACY STIPEND GRANT	-	-	-	34,000	34,000	-	(34,000)	-100.0%
TITLE I	1,043,293	929,896	1,108,323	1,044,929	1,044,929	1,040,000	(4,929)	-0.5%
TITLE II PART A	101,885	110,096	138,531	203,780	203,780	140,000	(63,780)	-31.3%
TITLE III	5,898	9,728	15,053	18,013	18,013	18,000	(13)	-0.1%
TITLE IV	23,761	10,006	6,324	50,260	50,260	50,000	(260)	-0.5%
Grand Total	2,146,907	1,830,537	3,174,098	13,229,756	9,846,345	5,442,788	(4,405,557)	-44.7%

Millington Municipal Schools – FY23 Budget Recommendation

FY23 FEDERAL PROJECTS FUND EXPENSES

Federal Projects Fund - Expenditures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	Sum of FY22 FORECAST	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
BONUS	-	-	-	16,000	-	-	-	0.0%
BUILDING CONSTRUCTION	-	-	-	444,700	-	-	-	0.0%
BUILDING IMPROVEMENTS	-	-	448,776	5,874,059	4,889,908	1,330,403	(3,559,505)	-72.8%
CLERICAL PERSONNEL	2,448	-	-	53,525	20,205	-	(20,205)	-100.0%
CONTRACTED SUBSTITUTES CERTIFI	29,685	14,622	25,237	42,645	14,869	-	(14,869)	-100.0%
CONTRACTED SUBSTITUTES NON-CER	976	263	88	3,775	6,019	-	(6,019)	-100.0%
CONTRACTS W OTR SCHOOL SYSTEMS	3,540	-	-	4,191	-	5,000	5,000	0.0%
CONTRACTS W PRIVATE AGENCIES	40,152	34,656	18,946	601,975	344,731	38,571	(306,160)	-88.8%
DRUGS & MEDICAL SUPPLIES	-	-	-	4,920	1,544	-	(1,544)	-100.0%
EDUCATIONAL ASSISTANTS	258,804	254,827	196,537	689,670	340,453	545,564	205,111	60.2%
EMPLOYER MEDICARE	18,066	16,443	19,553	45,567	22,668	32,810	10,142	44.7%
EQUIPMENT & MACHINERY PARTS	-	-	2,400	-	-	-	-	0.0%
EVALUATION & TESTING	-	-	469	4,000	467	4,000	3,533	756.5%
FOOD SERVICE EQUIPMENT	-	-	6,907	93	-	-	-	0.0%
HEALTH EQUIPMENT	-	-	-	1,200	621	-	(621)	-100.0%
IN SERVICE/STAFF DEVELOPMENT	-	1,457	-	-	-	-	-	0.0%
INDIRECT COST	79,129	56,893	-	766,137	530,268	326,635	(203,633)	-38.4%
IN-SERVICE TRAINING	-	-	-	-	-	-	-	0.0%
IN-SERVICE/STAFF DEVELOPMENT	69,358	62,259	94,253	110,590	39,893	54,914	15,021	37.7%
INSTRU COMPUTER PERSONNEL	-	-	-	131,359	131,457	-	(131,457)	-100.0%
INSTRUCTIONAL SUPPLIES & MATER	62,303	22,029	195,028	353,907	176,012	90,494	(85,518)	-48.6%
INTERNET CONNECTIVITY	-	-	2,999	-	-	-	-	0.0%
LIBRARY BOOKS/MEDIA MILLINGTON	2,965	-	-	-	-	-	-	0.0%
LIFE INSURANCE	2,631	2,350	1,689	3,770	2,681	2,110	(571)	-21.3%
LIFE INSURANCE	183	182	131	372	380	1,100	720	189.7%
MAINT & REPAIR-EQUIPMENT	-	-	117	10,702	2,202	10,839	8,637	392.2%
MAINTENANCE PERSONNEL	-	-	-	104,000	55,000	-	(55,000)	-100.0%
MEDICAL INSURANCE	136,323	126,663	124,898	298,895	196,875	192,556	(4,319)	-2.2%
MEDICAL PERSONNEL	-	-	-	21,000	-	-	-	0.0%
OTHER CHARGES	98	-	987	2,000	-	15,484	15,484	0.0%
OTHER CONTRACTED SERVICES	110,743	69,901	145,209	213,202	97,850	421,323	323,473	330.6%
OTHER EQUIPMENT	-	-	36,035	1,500	1,263	-	(1,263)	-100.0%
OTHER SALARIES & WAGES	373,480	410,944	512,010	1,222,512	570,158	995,868	425,710	74.7%
OTHER SUPPLIES & MATERIALS	23,593	21,577	24,465	36,720	21,483	26,220	4,736	22.0%
OTHER SUPPLIES & MATERIALS	3,157	299	62,833	2,605	44	-	(44)	-100.0%
OTHERS SALARIES & WAGES	-	-	-	12,000	-	-	-	0.0%
PART TIME	-	45,185	58,656	66,914	66,611	69,275	2,664	4.0%
PSYCHOLOGICAL PERSONNEL	52,000	52,000	59,160	62,118	121,181	61,548	(59,633)	-49.2%
REG INST EQUIPMENT	427	-	231,256	429,324	454,254	32,808	(421,446)	-92.8%
REG INST EQUIPMENT	46,681	20,135	35,353	-	-	-	-	0.0%
REGULAR INST EQUIPMENT	-	-	5,646	-	-	-	-	0.0%
REGULAR INSTRUCTION PROGRAM	-	-	-	86,400	36,075	50,325	14,250	39.5%
RETIRE HYB STABILIZATION	-	-	-	-	474	-	(474)	-100.0%
SECRETARY(S) MILLINGTON CENTRA	17,982	17,476	19,936	8,928	8,289	8,300	11	0.1%
SOCIAL SECURITY	70,922	64,941	78,192	192,384	89,791	142,227	52,437	58.4%
SOCIAL WORKERS	-	-	29,000	230,200	94,086	131,339	37,252	39.6%
SOFTWARE	-	-	19,236	96,730	90,370	-	(90,370)	-100.0%
SPECIAL EDUCATION EQUIPMENT	-	3,294	8,317	800	133	850	717	539.1%
SPECIAL EDUCATION EQUIPMENT MI	-	5,901	3,611	7,000	7,000	7,000	-	0.0%
STATE RETIREMENT	108,996	94,983	119,406	295,818	135,741	201,546	65,805	48.5%
SUB TEACHERS CERTIFIED	-	-	-	16,541	16,500	6,700	(9,800)	-59.4%
SUB TEACHERS NON CERTIFIED	-	-	-	-	353	12,000	11,647	3299.4%
SUB TEACHERS-CERTIFIED	-	-	-	121,500	-	117,000	117,000	0.0%
SUB TEACHERS-NON-CERTIFIED	-	-	-	-	8,927	12,521	3,594	40.3%
SUPERVISOR/DIRECTOR	3,119	-	9,000	-	-	-	-	0.0%
TEACHERS	596,368	405,143	550,902	514,145	503,364	472,091	(31,272)	-6.2%
TRAVEL	4,289	1,256	-	7,000	7,000	7,000	-	0.0%
VOCATIONAL EQUIPMENT	28,493	24,270	26,862	16,367	16,367	16,367	-	0.0%
Grand Total	2,146,911	1,829,949	3,174,100	13,229,757	9,123,567	5,442,788	(3,680,779)	-40.3%

SCHOOL NUTRITION FUND

The Millington Municipal School Nutrition Department operates in accordance with the state and federal requirements to provide nutritious, appealing, enjoyable, and well-balanced meals that promote healthy habits for lifelong nutrition and wellness practices for our students and staff.

The main goal is to provide the right mix of fruits, vegetables, dairy, protein, and whole grains to allow students to perform their best. With this being in mind, our focus is to increase district wide participation in breakfast to 60% and lunch to 80% while working to improve efficiency, customer service and quality to students and staff.

Millington Municipal Schools Nutrition Department has provided breakfast and lunches to students under the Community Eligibility Provision (CEP) since school year 2014-2015. Under this provision, MMSD can provide breakfast and lunch at no cost to the students.

All schools in MMSD participate in the USDA child nutrition programs which include the National School Lunch Program, the National School Breakfast Program, and the After-School Snack Program. The After School Snack Program offers a snack for any student staying after school for tutoring, clubs, and sports.

We offer the Fresh Fruit and Vegetable Program at Millington Primary School and Millington Intermediate School. This is a USDA Grant that provides an after-lunch snack (a fruit or vegetable) to all students 2-3 days a week.

Since 2020 we have been providing summer meal pick up service to the community. With this, families can receive 7 days' worth of breakfasts and lunches. All schools will receive new dishwashers in the summer of 2022. We always strive to educate and train our staff with professional development. Two of our managers have recently become Level 1 Certified in School Nutrition. We have 14 staff members attending the School Nutrition Annual Conference in the summer of 2022 and one of our managers will be attending the USDA Produce Safety University in May 2022.

Millington Municipal Schools – FY23 Budget Recommendation

**SCHOOL NUTRITION FUND
REVENUE**

REVENUES	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecast	FY23 Budget	\$VAR FY23/FY22 FC	%VAR FY23/FY22 FC
A LA CARTE	-	-	-	-	-	-	-	0.0%
A LA CARTE	-	-	-	-	-	-	-	0.0%
A LA CARTE EAH	6,580	5,437	181	-	-	-	-	0.0%
A LA CARTE MES	15,999	13,041	1,297	8,000	8,000	3,000	(5,000)	-62.5%
A LA CARTE MHS	28,938	25,177	2,729	24,000	24,000	25,000	1,000	4.2%
A LA CARTE MMS	15,085	11,072	360	8,000	8,000	9,000	1,000	12.5%
BANK INTEREST	196	243	260	220	220	350	130	59.1%
BREAKFAST	-	-	-	-	-	-	-	0.0%
COMMODITY DELIVERY	3,883	6,350	4,130	5,500	5,500	5,400	(100)	-1.8%
CONTRIBUTIONS & GIFTS	1,870	2,467	7,151	1,800	1,800	1,800	-	0.0%
LUNCH ADULTS	-	-	-	-	-	-	-	0.0%
LUNCH ADULTS EAH	4,136	2,052	1,020	-	-	-	-	0.0%
LUNCH ADULTS MES	7,201	4,840	2,966	8,000	8,000	4,000	(4,000)	-50.0%
LUNCH ADULTS MHS	11,815	8,653	4,959	11,000	11,000	16,000	5,000	45.5%
LUNCH ADULTS MMS	2,143	1,347	311	3,000	3,000	3,000	-	0.0%
LUNCH PAYMENTS-ADULT	-	-	-	-	-	-	-	0.0%
OTHER - DONATIONS	-	-	6,000	-	-	-	-	0.0%
SCHOOL FOOD SERVICE FROM STATE	15,544	16,019	16,523	16,500	16,500	13,000	(3,500)	-21.2%
STATE GRANT FUNDS	-	5,000	-	-	-	-	-	0.0%
USDA - OTHER	-	309,952	1,167,027	1,532,055	1,532,055	1,563,140	31,085	2.0%
USDA COMMODITIES	125,345	111,303	130,359	137,808	137,808	145,257	7,449	5.4%
USDA OTHER- FRESH FRUIT VEG PR	-	60,064	57,341	67,750	67,500	-	(67,500)	-100.0%
USDA SCHOOL LUNCH PROGRAM	1,409,274	1,145,857	-	-	-	-	-	0.0%
TOTAL REVENUE	1,648,009	1,728,874	1,402,614	1,823,633	1,823,383	1,788,947	(34,436)	-1.9%

**SCHOOL NUTRITION FUND
EXPENDITURES**

EXPENDITURES	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecast	FY23 Budget	\$VAR FY23/FY22 FC	%VAR FY23/FY22 FC
73100 - NUTRITION	1,550,000	1,674,567	1,367,951	1,849,693	1,786,091	1,788,947	2,856	0.2%
105 - SUPERVISOR/DIRECTOR	200,957	222,343	212,368	220,675	216,424	220,201	3,777	1.7%
165 - CAFETERIA PERSONNEL	329,512	373,445	294,317	369,787	335,660	371,997	36,337	10.8%
188 - BONUS	15,500	-	26,500	3,440	3,112	-	(3,112)	-100.0%
201 - SOCIAL SECURITY	31,662	34,726	30,771	34,460	32,921	33,301	380	1.2%
204 - STATE RETIREMENT	30,569	33,504	32,817	56,587	33,112	34,478	1,366	4.1%
206 - LIFE INSURANCE	879	894	627	1,024	661	685	24	3.7%
207 - MEDICAL INSURANCE	89,559	90,236	91,322	94,546	97,382	99,532	2,150	2.2%
212 - EMPLOYER MEDICARE	7,404	8,106	7,196	8,064	7,699	7,790	91	1.2%
305 - AUDIT SERVICES	-	-	-	-	-	-	-	0.0%
311 - CONTRACTS W/ OTHER SCHOOLS	-	-	-	-	-	-	-	0.0%
336 - MAINT & REPAIR - EQUIPMENT	12,789	16,270	9,440	19,500	13,279	15,000	1,721	13.0%
399 - OTHER CONTRACTED SERVICES	8,189	9,300	11,120	11,900	9,932	12,300	2,369	23.8%
422 - FOOD SUPPLIES	610,793	666,381	475,118	719,320	719,320	730,787	11,467	1.6%
451 - UNIFORMS	-	2,375	800	2,327	2,327	2,620	293	12.6%
469 - USDA COMMODITIES	125,345	111,303	130,359	137,808	137,808	145,257	7,449	5.4%
499 - OTHER SUPPLIES & MATERIALS	68,854	65,799	35,271	105,893	105,893	98,000	(7,893)	-7.5%
524 - IN SERVICE/STAFF DEVELOPMENT	2,495	2,648	1,467	44,400	50,600	2,000	(48,600)	-96.0%
599 - OTHER CHARGES	-	20	-	-	-	-	-	0.0%
710 - FOOD SERVICE EQUIPMENT	15,493	37,217	8,458	19,962	19,962	15,000	(4,962)	-24.9%
TOTAL EXPENDITURES	1,550,000	1,674,567	1,367,951	1,849,693	1,786,091	1,788,947	2,856	0.2%

CAPITAL PROJECTS

For FY23, the capital projects budget will be focused on continued implementation of the strategic plan in priority order. Revenues for capital projects have historically been limited to the district’s WFTEADA (weighted full time equivalent average daily attendance) allocation – currently 1.72% based on total allocation across all municipalities - from the Shelby County Capital Improvement Plan. Millington will receive approximately \$1.6 million of the projected allocation of \$94 million. This is higher than recent years due to increased county debt funding and, to a lesser degree, the continuation of enhanced federal funding. It should be noted here that, although our allocation is set, payments more than 85% of the allocation are restricted based on the spending of Memphis Shelby County Schools and is therefore payable only as MSCS spends down their CIP funds. This is a planning consideration which affects our cash flow in the short term.

With respect to existing assets, we do not anticipate significant modifications or additions. We intend to proceed with securing USDA funding for our larger initiatives which includes increasing capacity at the Central Middle High School and renovation opportunities at Millington Intermediate School. In recognition of continued, significant inflation which may price many of our priorities out of feasibility, we intend to identify those projects which can be achieved with minimal inflationary impact and defer all others to the degree possible. We will also continue to review and reassess our capital plan and keep the board informed of major shifts in strategy as changes dictate.

**CAPITAL PROJECTS FUND
REVENUE**

CAPITAL PROJECTS FUND	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
CITY GF TRANSFER	2,000,000	-	-	-	-	-	-	0.0%
DONATIONS	5,000	5,000	10,000	-	123,500	100,000	(23,500)	-19.0%
INSURANCE RECOVERY	74,870	-	-	-	-	-	-	0.0%
OTHER LOANS	-	-	462,579	-	-	-	-	0.0%
OTHER LOCAL REVENUE	1,258,956	1,996,128	730,092	450,000	450,000	1,616,886	1,166,886	259.3%
TRANSFER IN FUND 141	1,276,050	-	-	2,056,840	2,056,840	-	(2,056,840)	-100.0%
Grand Total	4,614,876	2,001,128	1,202,671	2,506,840	2,630,340	1,716,886	(913,454)	-34.7%

**CAPITAL PROJECTS FUND
EXPENDITURES**

CAPITAL PROJECTS FUND	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Revised Budget	FY22 Forecasted	FY23 Budget/Est	\$VAR FY23 BUD/FY22 FC	%VAR FY23 BUDGET/FY22 FC
304 - ARCHITECTS	-	-	-	-	-	-	-	0.0%
308 - CONSULTANTS	-	-	-	-	-	-	-	0.0%
321 - ENGINEERING SERVICES	-	-	-	-	-	-	-	0.0%
706 - BUILDING CONSTRUCTION	4,710,588	213,199	-	158,936	158,936	-	(158,936)	-100.0%
707 - BUILDING IMPROVEMENTS	257,301	-	104,704	161,020	161,020	-	(161,020)	-100.0%
710 - FOOD SERVICE EQUIPMENT	-	-	-	-	-	-	-	0.0%
718 - MOTOR VEHICLES	-	-	-	-	-	-	-	0.0%
790 - OTHER EQUIPMENT	63,734	59,430	267,910	102,454	102,454	-	(102,454)	-100.0%
799 - OTHER CAPITAL OUTLAY	298,010	1,329,956	843,992	2,084,430	2,207,930	1,716,886	(491,044)	-22.2%
Grand Total	5,329,633	1,602,585	1,216,606	2,506,840	2,630,340	1,716,886	(913,454)	-34.7%



**Shelby County Capital Improvement Plan
Summary of Project Allocations and Funding**

FY 2021-2025

<u>Funding Sources:</u>	FY2021	FY2022	FY2023	FY2024	FY2025	Five Year Total
Federal Funding	5,050,000	21,707,500	20,100,000	10,800,000	-	57,657,500
State Funding	-	-	-	-	-	-
Other Government Reimbursements	1,800,000	2,160,000	-	-	-	3,960,000
County Pay-as-You-Go Projects	6,398,000	1,367,000	697,000	697,000	-	9,159,000
County Funding / Debt*	75,000,000	75,000,000	139,800,000	75,000,000	75,000,000	439,800,000
Total Funding Sources	\$ 88,248,000	\$ 100,234,500	\$ 160,597,000	\$ 86,497,000	\$ 75,000,000	\$ 510,576,500

<u>Project Type Summary:</u>	FY2021	FY2022	FY2023	FY2024	FY2025	Five Year Total
Buildings and Property	23,779,500	19,065,000	18,500,000	28,190,000	38,250,000	127,784,500
Information Technology	11,946,350	17,500,000	14,770,000	5,268,500	-	49,484,850
Roads and Bridges	6,600,000	30,550,000	26,000,000	14,400,000	-	77,550,000
Community Projects/Contingency	6,525,000	2,125,000	6,625,000	1,000,000	1,000,000	17,275,000
County Pay-as-You-Go Projects	6,398,000	1,367,000	697,000	697,000	-	9,159,000
Schools	32,999,150	29,627,500	94,005,000	36,941,500	35,750,000	229,323,150
Total Projects	\$ 88,248,000	\$ 100,234,500	\$ 160,597,000	\$ 86,497,000	\$ 75,000,000	\$ 510,576,500

**County Share of Allocations excludes Federal, State, & Other Government Reimbursements.*

FY23 SCHEDULE OF OUTSTANDING DEBT

	Balance July 1, 2022	New Borrowings	Principal Repayment	Debt Principal Refinanced	Balance June 30, 2023
Settlement liability	\$ 854,343	\$ -	\$ (203,606)	\$ -	\$ 650,737
City of Millington - PAC Bond	\$ 1,814,000	\$ -	\$ (78,000)	-	\$ 1,736,000
City of Millington - Lighting Loan	\$ 439,812	\$ -	\$ (27,984)	-	\$ 411,828
TOTAL	\$ 3,108,155	\$ -	\$ (309,590)	\$ -	\$ 2,798,565

Millington Municipal Schools – FY23 Budget Recommendation

GENERAL FUND - FY23 EXPENSE BUDGET BY DEPARTMENT

Following is detail of expenditures by department. For major instructional and programmatic areas, we have included a supplemental narrative from the respective department head.

OTHER CHARGES	-	477	-	1,000	1,000	1,000	-	0.0%
OTHER CONTRACTED SERVICES	28,904	25,305	29,603	39,000	39,000	67,681	28,681	73.5%
OTHER SUPPLIES & MATERIALS	1,797	1,891	202	7,100	3,008	3,309	301	10.0%
PLANT OPERATION EQUIPMENT	862	239	436	1,500	583	2,500	1,917	328.6%
RENTALS	-	2,427	597	5,000	5,000	5,000	-	0.0%
RETIRE HYB STABILIZATION	-	-	-	-	-	-	-	0.0%
SECRETARY(S)	40,490	41,628	43,557	49,310	49,040	50,021	981	2.0%
SOCIAL SECURITY	19,519	20,051	21,293	23,425	19,280	19,955	675	3.5%
STATE RETIREMENT	28,973	29,081	31,396	30,422	28,560	29,560	1,000	3.5%
SUPERVISOR/DIRECTOR	74,976	74,111	75,700	90,301	90,343	95,000	4,657	5.2%
TRAVEL	-	-	-	-	-	-	-	0.0%
WATER & SEWER	41,055	38,243	46,766	68,308	51,106	56,394	5,288	10.3%
72620 - MAINTENANCE OF PLANT	427,882	492,758	519,757	450,573	398,111	425,844	27,733	7.0%
ADMINISTRATION EQUIPMENT	66,322	8,796	24,862	1,500	10,750	12,250	1,500	14.0%
BONUS	1,500	-	2,000	772	439	-	(439)	-100.0%
EMPLOYER MEDICARE	1,039	1,032	1,212	1,114	1,106	1,145	39	3.5%
EQUIPMENT & MACHINERY PARTS	2,429	-	5,660	7,000	6,175	9,000	2,825	45.7%
GASOLINE	3,315	2,650	3,555	7,850	3,581	9,000	5,419	151.3%
LIFE INSURANCE	135	139	100	120	60	65	5	8.3%
MAINT & REPAIR-BUILDING	143,878	151,538	138,266	165,000	159,592	167,571	7,980	5.0%
MAINT & REPAIR-EQUIPMENT	67,246	100,990	95,999	63,288	27,136	28,493	1,357	5.0%
MAINT & REPAIR-VEHICLES	2,602	686	2,284	5,150	320	336	16	5.0%
MAINTENANCE EQUIPMENT	-	-	1,619	5,400	2,500	2,500	-	0.0%
MAINTENANCE PERSONNEL	72,488	73,549	83,924	77,525	101,000	103,020	2,020	2.0%
MEDICAL INSURANCE	5,974	6,019	6,094	3,644	3,610	3,754	144	4.0%
OTHER CHARGES	500	209	192	500	500	500	-	0.0%
OTHER CONTRACTED SERVICES	50,129	135,739	119,769	84,189	61,139	67,253	6,114	10.0%
OTHER SUPPLIES & MATERIALS	1,317	2,285	24,346	15,037	12,478	12,961	483	3.9%
RETIRE HYB STABILIZATION	-	-	-	-	-	-	-	0.0%
SOCIAL SECURITY	4,441	4,412	5,183	4,743	4,728	4,894	165	3.5%
STATE RETIREMENT	4,567	4,714	4,692	7,741	2,997	3,102	105	3.5%
VEHICLE AND EQUIP INSURANCE	-	-	-	-	-	-	-	0.0%
72710 - TRANSPORTATION	1,237,127	1,260,325	1,314,416	1,343,203	1,338,554	1,622,393	283,840	21.2%
CONTRACTS W OTR SCHOOL SYSTEMS	-	-	-	-	-	-	-	0.0%
CONTRACTS W PRIVATE AGENCIES	1,132,796	1,183,320	1,246,621	1,244,420	1,244,420	1,515,197	270,777	21.8%
DIESEL FUEL	99,206	72,251	67,452	96,408	93,946	105,000	11,054	11.8%
IN-S SERVICE/STAFF DEVELOPMENT	-	-	-	2,000	-	2,000	2,000	0.0%
OFFICE SUPPLIES	295	154	343	375	187	196	9	5.0%
OTHER CONTRACTED SERVICES	4,830	4,600	-	-	-	-	-	0.0%
OTHER SUPPLIES & MATERIALS	-	-	-	-	-	-	-	0.0%
TRAVEL	-	-	-	-	-	-	-	0.0%
VEHICLE AND EQUIP INSURANCE	-	-	-	-	-	-	-	0.0%
72810 - CENTRAL & OTHER	117,025	105,593	100,663	100,465	94,381	94,447	66	0.1%
ADMINISTRATION EQUIPMENT	4,166	3,515	3,371	1,700	1,624	1,650	26	1.6%
COMMUNICATION	102,680	90,982	94,855	90,000	89,999	90,000	1	0.0%
COMPUTER PROGRAMMER	-	-	-	-	-	-	-	0.0%
CONSULTANTS	-	-	-	-	-	-	-	0.0%
CONTRACTS W OTR SCHOOL SYSTEMS	-	-	-	-	-	-	-	0.0%
DATA PROCESSING EQUIPMENT	4,643	3,895	-	-	-	-	-	0.0%
EMPLOYER MEDICARE	-	27	28	25	21	22	1	3.5%
IN-S SERVICE/STAFF DEVELOPMENT	-	-	-	-	-	-	-	0.0%
LIFE INSURANCE	-	-	-	-	-	-	-	0.0%
MAINT & REPAIR-EQUIPMENT	1,081	297	100	1,000	-	-	-	0.0%
MEDICAL INSURANCE	-	-	-	-	-	-	-	0.0%
OFFICE SUPPLIES	-	-	-	-	-	-	-	0.0%
OTHER CHARGES	454	-	-	1,000	1,000	1,000	-	0.0%
OTHER CONTRACTED SERVICES	-	-	-	-	-	-	-	0.0%
OTHER EQUIPMENT	4,001	4,576	-	5,000	-	-	-	0.0%
OTHER SALARIES & WAGES	-	2,000	2,000	1,500	1,500	1,530	30	2.0%
OTHER SUPPLIES & MATERIALS	-	-	-	-	-	-	-	0.0%
REG INST EQUIPMENT	-	-	-	-	-	-	-	0.0%
RETIRE HYB STABILIZATION	-	-	-	10	10	10	0	2.0%
SOCIAL SECURITY	-	115	120	90	89	92	3	3.5%
STATE RETIREMENT	-	186	189	140	138	143	5	3.5%
SUPERVISOR/DIRECTOR	-	-	-	-	-	-	-	0.0%
TRAVEL	-	-	-	-	-	-	-	0.0%

Millington Municipal Schools – FY23 Budget Recommendation

GENERAL FUND - FY23 EXPENSE BUDGET BY DEPARTMENT

Following is detail of expenditures by department. For major instructional and programmatic areas, we have included a supplemental narrative from the respective department head.

	533,545	540,402	554,646	563,433	520,573	578,103	57,530	11.1%
73400 - EARLY CHILDHOOD EDUCATION								
BONUS	6,726	-	13,198	3,550	1,284	-	(1,284)	-100.0%
CAREER LADDER	-	-	-	-	-	-	-	0.0%
CLERICAL PERSONNEL	-	3,465	-	1,000	-	-	-	0.0%
CONTRACTED SUBSTITUTE CERTIFI	3,569	2,220	2,149	3,000	348	-	(348)	-100.0%
CONTRACTED SUBSTITUTE NON-CER	1,984	996	1,331	246	494	-	(494)	-100.0%
EARLY CHILDHOOD EDUCATION	-	-	1,524	-	-	-	-	0.0%
EDUCATIONAL ASSISTANTS	71,779	91,119	91,138	96,042	67,887	95,759	27,872	41.1%
EMPLOYER MEDICARE	4,339	5,579	5,577	6,434	5,433	5,484	52	1.0%
IN-SERVICE/STAFF DEVELOPMENT	3,813	-	-	-	-	-	-	0.0%
INSTRUCTIONAL SUPPLIES & MATER	12,457	7,531	1,152	-	-	-	-	0.0%
LIFE INSURANCE	776	997	717	1,313	869	914	45	5.2%
MEDICAL INSURANCE	41,545	56,747	72,461	68,741	64,732	69,183	4,451	6.9%
OTHER CONTRACTED SERVICES	99,840	-	-	-	-	-	-	0.0%
OTHER SALARIES & WAGES	20,000	32,083	24,999	31,829	18,698	20,267	1,569	8.4%
OTHER SUPPLIES & MATERIALS	460	250	-	-	-	703	703	0.0%
RETIRE HYB STABILIZATION	993	-	-	2,265	2,217	2,305	88	4.0%
SOCIAL SECURITY	17,280	21,651	22,138	24,693	22,065	25,329	3,264	14.8%
STATE RETIREMENT	28,318	34,429	34,927	37,535	33,590	37,275	3,686	11.0%
SUB TEACHERS-NON-CERTIFIED	-	-	-	2,000	976	6,824	5,848	599.1%
TEACHERS	219,666	283,335	283,335	284,785	301,980	314,059	12,079	4.0%
76100 - OTHER CAPITAL OUTLAY			38,846					0.0%
OTHER CAPITAL OUTLAY	-	-	38,846	-	-	-	-	0.0%
99100 - INDIRECT COST	1,276,050							0.0%
TRANSFERS TO OTHER FUNDS MILLI	1,276,050	-	-	-	-	-	-	0.0%
DEBT SERVICE	279,197	378,046	362,942	384,484	389,577	406,304	16,727	4.3%
INTEREST ON LOANS	-	-	-	1,880	1,316	2,124	808	61.4%
INTEREST ON NOTES	36,978	81,827	63,723	45,550	45,550	45,665	115	0.3%
OTHER DEBT SERVICE	242,219	230,219	230,219	230,219	230,219	230,219	-	0.0%
PRINCIPAL ON NOTES	-	66,000	69,000	106,835	112,492	128,296	15,804	14.0%
Grand Total	24,996,844	23,783,720	24,708,227	25,252,033	24,249,356	25,986,378	1,737,022	7.2%



END