



2023-2024

ANNUAL BUDGET

For Fiscal Year Ending June 30, 2024

James Griffin

Director of Schools

Taurus B. Currie Sr.

Chief Financial Officer

EXECUTIVE SUMMARY

Millington Municipal Schools is pleased to present our budget for the 2023-2024 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 State funding model for education (the BEP) has finally transitioned to the Tennessee Investment in Student Achievement. More commonly known as TISA. 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 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 receive an increase of roughly \$2.3M more from the State. That's an increase of 17% compared to the 2022-23 school year.

In welcoming revenue growth, we want to invest in our students and Staff. Teachers will receive a step & salary matrix increase. Classified Staff will receive a cost-of-living increase of 1.5%. Coaching stipends are being increased as well throughout the District.

The District is also investing in a partnership with AllMemphis in the 2023-24 school year. AllMemphis has a very successful track record in providing intervention and teacher coaching. They have already participated in some pilot programs in Millington, and we are excited to expand the partnership.

We are also investing in a new data tracking platform for student attendance and academics. There will be additional funding for the new middle school social studies books, a new CTE welding program, 1,000 Chromebook laptops for students and new teacher laptops for students.

Millington School District will also be making facility improvements. They include:

- MPS Roof, Paint, Security Upgrades, Improve Traffic Flow
- MIS Security Upgrades, Paint, Parking Lot MCMHS Stair caps, Gym Floor, Security Upgrades, Welding Shop, Vo-Tech Ventilation/Vacuum
- CO Lobby, Conference Room

We expect to see an increase in the cost of diesel fuel and transportation. Utility rates are forecasted to rise substantially as well. Lastly, our first of six payments to the Memphis-Shelby County School District begins in FY' 24. This is for the transition of Lucy Elementary to Millington. The annual payment is \$550K.

We will be experiencing a significant reduction in Federal revenue as both ESSER 2 and ESSER 3 are cliffing. This will result in a loss of \$5M in revenue. Millington has received a new grant to help offset some of this loss, however. The Full Service Community Schools Grant is effective July 1, 2023, and it is budgeted at \$721K.

Additional Grant funding that we are anticipating:

- 4-Year \$500K Innovative School Grant to Expand CTE Industry Certifications & Dual Enrollment
- 4-Year \$4.1M Shelby County Community Schools Partnership to Provide Wraparound Services, including After-School Programs, ACT Prep & Social Worker Positions
- \$150K Pre-K investment from Shelby County Commission

The Nutrition and Capital Funds will not be experiencing any significant increases or decreases in the 2023-24 school year.

Lastly, Millington Municipal School District has a healthy Fund Balance of roughly \$14.9M. This is a decrease of \$1.3M from the 2022-23 school year. Shelby County Government reduced the Capital commitment in FY' 23 so Millington dipped into the Fund Balance to finish Capital projects. The Government Finance Officers Association (GFOA) suggests a Fund Balance of at least 16.7% in comparison to the overall budget. Millington Municipal Schools is at 44% which shows that the District is financially stable.

We are proposing a balanced budget of \$33.6M for the 2023-24 school year.

The General Fund budget is \$28.5M, Federal \$2.5M, Nutrition \$2.1M and Capital \$400K.

Millington Municipal Schools 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

Taurus B. Currie Sr.
Chief Financial Officer

BOARD OF EDUCATION & ADMINISTRATION

BOARD OF EDUCATION

Marlon Evans	Position 1
Debra Clifton	Position 2
Brian McGovern	Position 3
Cody Childress	Position 4
Barbara Halliburton, Chair	Position 5
Amanda Compton	Position 6
Christopher Denson	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

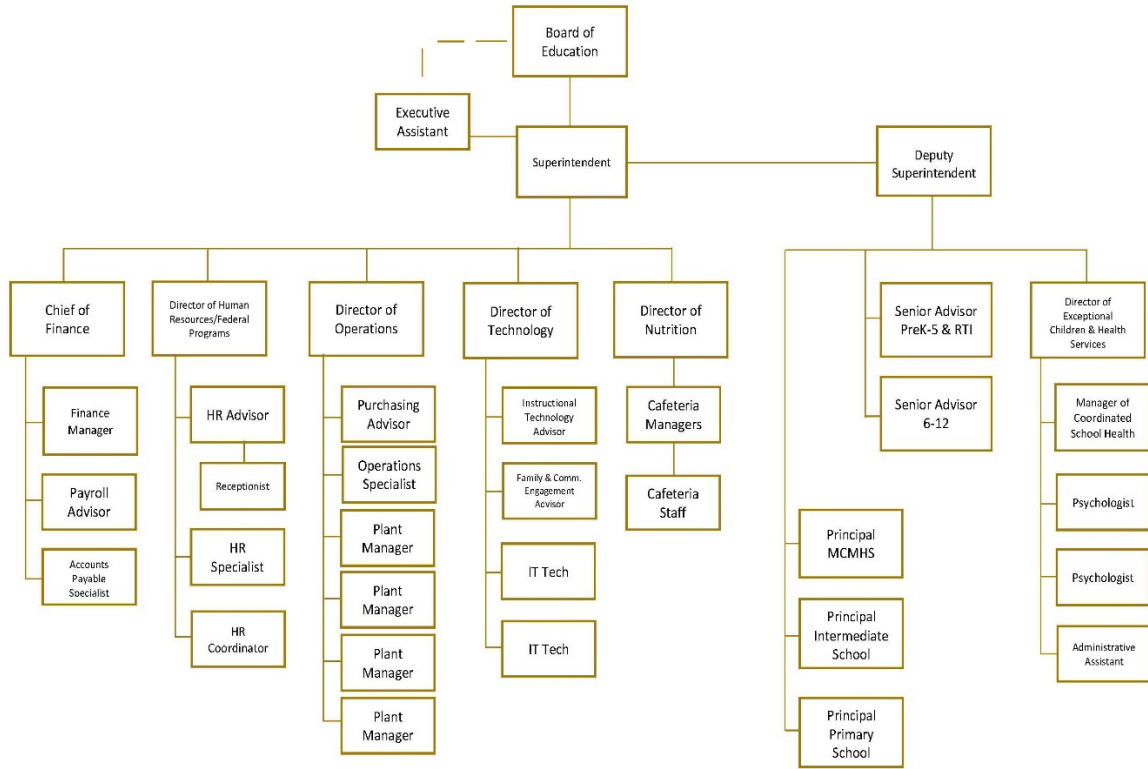
James "Bo" Griffin	Director of Schools
Mark Neal	Deputy Director of Schools
Lenora Morris	Director of Exceptional Children & Health Services
Lindsey Osborne	Director of Human Resources
Phil LeBlanc	Director of Operations & Transportation
Ryan Lancaster	Director of Information Technology
Audrey Poston	Senior Academic Advisor K-5/RTI
Janet Pyland	Senior Academic Advisor 6-12/RTI
Taurus Currie	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.



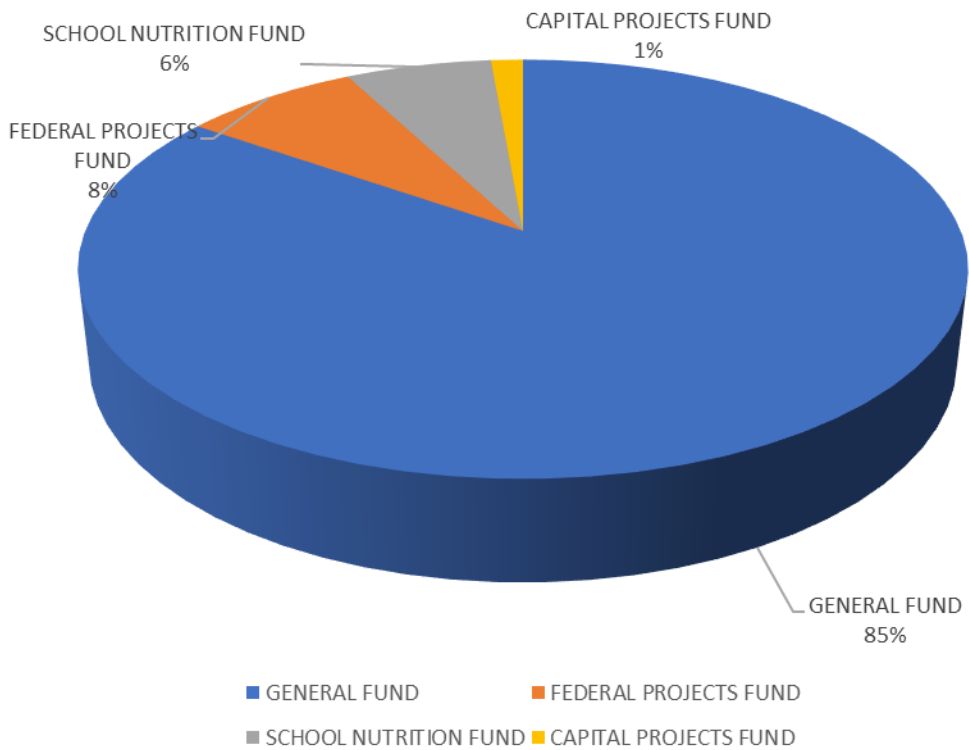
MMSD Leadership Chart 2022-23



Updated 2-22-23

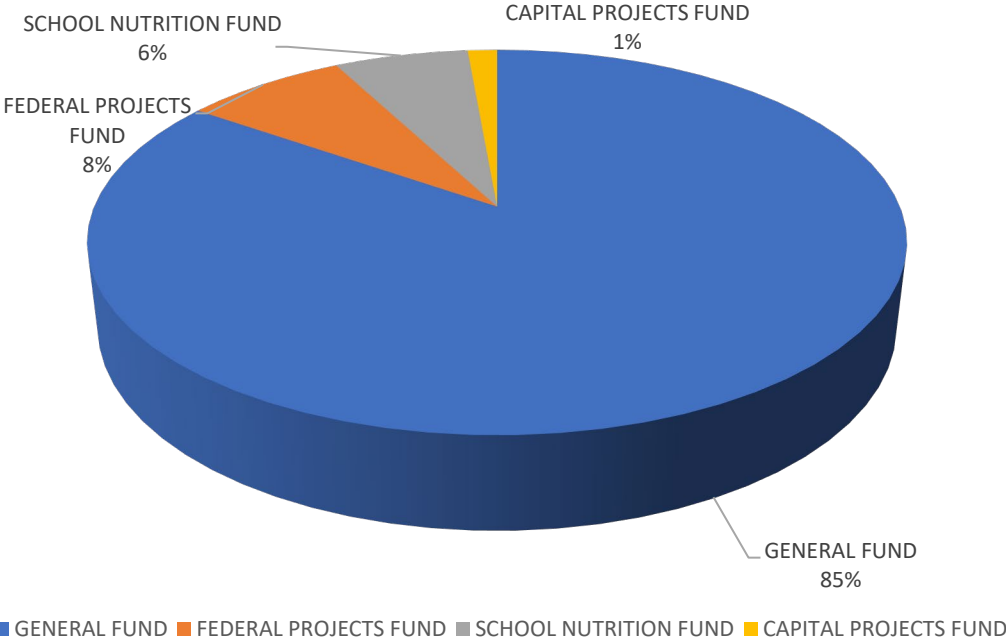
2023-24 TOTAL REVENUE BY FUND

FY24 Revenue By Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Ammended	FY24 Budget	Variance	Variance %
GENERAL FUND	25,524,550	26,493,644	27,244,375	25,932,069	28,517,605	2,585,536	10.0%
FEDERAL PROJECTS FUND	1,830,537	3,174,098	7,729,478	7,502,908	2,571,264	(4,931,644)	-65.7%
SCHOOL NUTRITION FUND	1,728,874	1,402,614	2,317,496	2,213,965	2,128,659	(85,306)	-3.9%
CAPITAL PROJECTS FUND	2,001,128	1,202,671	710,491	1,766,737	466,737	(1,300,000)	-73.6%
Grand Total	31,085,089	32,273,027	38,001,840	37,415,679	33,684,265	(3,731,414)	-11.3%



2023 -24 TOTAL EXPENDITURES BY FUND

FY24 Revenue By Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Ammended	FY24 Budget	Variance	Variance %
GENERAL FUND	23,783,720	24,708,227	23,609,101	25,932,069	28,517,605	2,585,536	10.0%
FEDERAL PROJECTS FUND	1,829,949	3,174,100	7,479,586	7,502,908	2,571,264	(4,931,644)	-65.7%
SCHOOL NUTRITION FUND	1,674,567	1,367,951	1,715,623	2,213,965	2,128,659	(85,306)	-3.9%
CAPITAL PROJECTS FUND	1,602,585	1,216,606	1,343,408	1,766,737	466,737	(1,300,000)	-73.6%
Grand Total	28,890,821	30,466,884	34,147,718	37,415,679	33,684,265	(3,731,414)	-11.3%



GENERAL FUND – 2023-24 REVENUE

The two primary sources of revenue for the district are the Tennessee Student Investment in Student Achievement (TISA) funding from the State of Tennessee and local taxes, comprised of property tax, local option sales tax and wheel tax, among others. FY' 24 will be the first year that Districts are being funded through the new TISA funding allocation.

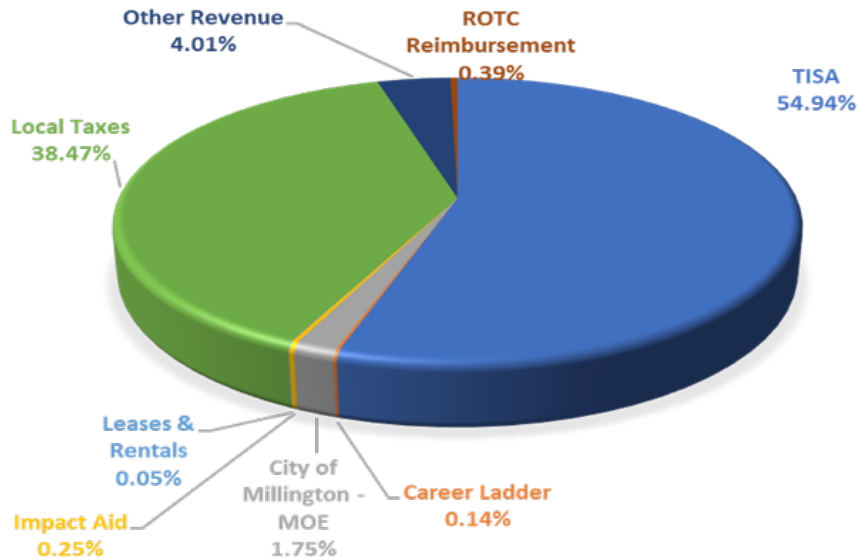
The allocation of local taxes – set by the Shelby County Commission annually - is based upon an annual calculation of our District's Weighted Full Time Equivalent Average Daily Attendance (WFTEADA), which for the current year is 1.78%. Local option sales tax is collected by Shelby County at a current 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.

PROJECTED REVENUE INCREASE FROM FY' 23 TO FY' 24

Revenue	FY23 Forecasted	FY24 Budget/Est	VAR FY24 BUDGET/FY23	VAR FY24 BUDGET/FY23
BASIC EDUCATION PROGRAM - TISA	\$ 13,391,000	\$ 15,667,966	\$ 2,276,966	17.0%
CAREER LADDER PROGRAM	34,400	40,000	5,600	16.3%
CITY GENERAL FUND TRANSFERS	500,000	500,000	-	0.0%
CLERK & MASTER/CIRCUIT COURT -	73,489	73,489	-	0.0%
CONTRIBUTIONS & GIFTS	2,000	-	(2,000)	-100.0%
COORDINATED SCHOOL HEALTH	80,000	-	(80,000)	-100.0%
CURRENT PROPERTY TAX	6,377,941	6,502,000	124,059	1.9%
DAMAGES RECOVERED FROM INDIVID	4,000	3,000	(1,000)	-25.0%
E-RATE FUNDING	290,000	507,000	217,000	74.8%
FAMILY RESOURCE CENTER	29,000	-	(29,000)	-100.0%
FEDERAL RESCUE PLAN ACT	187,000	-	(187,000)	-100.0%
FIRST 8 MEMPHIS	240,000	233,000	(7,000)	-2.9%
INVESTMENT INCOME	2,500	4,200	1,700	68.0%
LEASE/RENTALS	69,419	14,000	(55,419)	-79.8%
LOCAL OPTION SALES TAXES	3,400,000	3,550,000	150,000	4.4%
MIXED DRINK TAX	46,000	50,140	4,140	9.0%
PAYMENTS IN LIEU OF TAXES - OT	100,617	110,000	9,383	9.3%
PUBLIC LAW 874-MAINTENANCE & O	63,000	70,000	7,000	11.1%
REFUNDING DEBT ISSUED	230,219	-	(230,219)	-100.0%
ROTC REIMBURSEMENT	108,000	112,320	4,320	4.0%
SAFE SCHOOL GRANT	51,440	-	(51,440)	-100.0%
SALE OF EQUIPMENT	9,998	-	(9,998)	-100.0%
TRUSTEE'S COLLECTION	65,000	70,000	5,000	7.7%
USDA OTHER	3,135	-	(3,135)	-100.0%
VOLUNTARY PRE-K	380,000	395,000	15,000	3.9%
WHEEL TAX	587,908	615,490	27,582	4.7%
Grand Total	\$ 26,326,066	\$ 28,517,605	\$ 2,191,539	8%

92% of districts are within 3% or more of the amounts that were projected last spring.

2023-24 REVENUE BUDGET

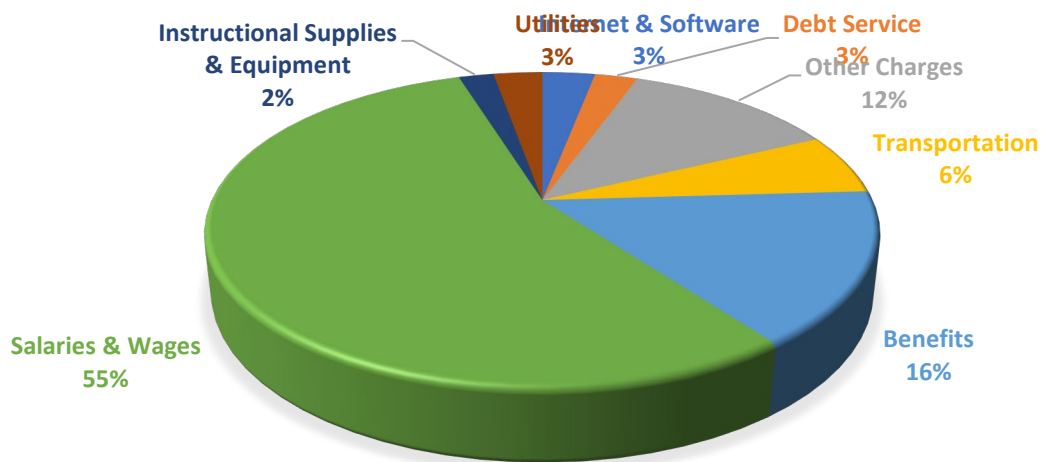


GENERAL FUND – FY23 EXPENDITURES

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	FY23 Ammended Budget	FY24 Budget	Variance	Variance%
Internet & Software	849,200	867,500	18,300	2%
Debt Service	406,304	702,817	296,513	73%
Other Charges	2,973,707	3,525,169	551,462	19%
Transportation	1,536,393	1,765,748	229,355	15%
Benefits	4,247,942	4,486,051	238,109	6%
Salaries & Wages	14,874,574	15,793,069	918,495	6%
Instructional Supplies & Equipment	370,584	575,417	204,833	55%
Utilities	673,365	801,834	128,469	19%
Grand Total	25,932,069	28,517,605	2,585,536	10%

2023-24 Expenditure Budget



REGULAR INSTRUCTION & SUPPORT

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 state 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.

The \$1.4M budget growth in this Department is due to the Teacher Step and Coach Stipend increases. The new investment with AllMemphis is also included in this budget.

Included in the chart below are accounts 71100 (Regular Instruction) and 72210 (Regular Instruction

Support).

FY24 REGULAR INSTRUCTION & SUPPORT PROGRAM EXPENDITURES

Regular Instruction & Support Program	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
BONUS	-	231,365	38,651	99,170		(99,170)	-100.00%
CAREER LADDER	22,000	22,300	17,000	23,700	23,700	-	0.00%
CLERICAL PERSONNEL			10,045	10,246	10,400	154	1.50%
CONTRACTED SUBSTITUTES CERTIFI	122,724	83,176	51,112	-		-	0.00%
CONTRACTED SUBSTITUTES NON-CER	3,381	-	44,380	-		-	0.00%
EDUCATIONAL ASSISTANTS	109,443	109,241	133,303	124,688	125,959	1,271	1.02%
EMPLOYER MEDICARE	107,017	111,765	114,637	115,674	116,751	1,077	0.93%
FEE WAIVERS	780	-	1,124	2,000	2,700	700	35.00%
HOMEBOUND TEACHERS	1,169	255	-	-	-	-	0.00%
IN-SERVICE/STAFF DEVELOPMENT	8,538	1,518	8,039	6,000	3,000	(3,000)	-50.00%
INSTRUCTIONAL SUPPLIES & MATER	63,024	68,117	92,259	62,262	71,449	9,187	14.76%
LIBRARIAN(S)	263,159	263,159	213,279	222,311	233,457	11,146	5.01%
LIBRARY BOOKS/MEDIA	-	-	-	650	1,000	350	53.85%
LIFE INSURANCE	19,974	14,437	14,833	17,220	15,893	(1,327)	-7.71%
MEDICAL INSURANCE	963,438	998,954	847,598	1,068,661	1,352,931	284,270	26.60%
OTHER CHARGES	110,864	72,973	70,366	86,798	83,519	(3,279)	-3.78%
OTHER CONTRACTED SERVICES	82,716	73,752	74,679	69,000	443,336	374,336	542.52%
OTHER SALARIES & WAGES	146,390	163,052	129,984	108,940	279,390	170,450	156.46%
OTHER SUPPLIES & MATERIALS	12,226	21,347	26,896	17,276	17,276	-	0.00%
REG INST EQUIPMENT	340,098	442,396	351,148	308,322	342,436	34,114	11.06%
RETIRE HYB STABILIZATION	-	-	-	49,388	49,338	(50)	-0.10%
SOCIAL SECURITY	455,444	483,068	489,270	504,026	650,385	146,359	29.04%
SOFTWARE	-	-	-	35,000	36,000	1,000	2.86%
STATE RETIREMENT	746,026	744,083	761,995	748,688	830,136	81,448	10.88%
SUB TEACHERS-CERTIFIED	-	-	-	36,371	36,371	-	0.00%
SUB TEACHERS-NON-CERTIFIED	-	-	28,582	115,000	115,000	-	0.00%
SUPERVISOR/DIRECTOR	166,834	173,751	60,966	30,314	26,420	(3,894)	-12.85%
TEACHERS	7,061,607	7,164,256	7,658,630	7,563,435	8,041,040	477,605	6.31%
TEXTBOOKS	29,680	424,181	8,029	67,000	62,000	(5,000)	-7.46%
Grand Total	10,836,532	11,667,146	11,246,805	11,492,140	12,969,887	1,477,747	12.86%

EXCEPTIONAL CHILDREN & HEALTH SERVICES (SPED)

As MMSD seeks to distribute resources more equitably and adequately to students with disabilities, the 2023-24 budget will include staffing allocations to meet IDEA compliance based upon students' Individual Education Plans. Professional development in this budget includes training for professional school counselors, special education and health services staff, and school social workers. One significant change to the Health Services budget is that the nursing contract has been moved in-house. However, this change does not have much of a fiscal impact to the budget.

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).

FY24 EXCEPTIONAL CHILDREN & HEALTH SERVICES (SPED) EXPENDITURES

Exceptional Children & Health Services	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
BONUS	-	63,628	9,720	29,972		(29,972)	-100%
CLERICAL PERSONNEL	119,406	114,701	94,665	96,211	97,653	1,442	1%
CONTRACTED SUBSTITUTES CERTIFI	13,902	8,531	3,067	-	-	-	0%
CONTRACTED SUBSTITUTES NON-CER	2,433	43	4,291	-	-	-	0%
CONTRACTS W GOVT AGENCIES SAFE	51,680	51,680	51,440	51,440	49,000	(2,440)	-5%
CONTRACTS W PRIVATE AGENCIES	183,731	280,236	299,457	306,923	296,550	(10,373)	-3%
EDUCATIONAL ASSISTANTS	205,959	187,143	195,747	203,527	206,579	3,052	1%
EMPLOYER MEDICARE	26,801	26,574	26,102	27,312	33,964	6,652	24%
GUIDANCE PERSONNEL	433,694	424,229	456,745	478,559	497,713	19,154	4%
HEALTH EQUIPMENT	3,946	5,610	9,834	6,979	15,000	8,021	115%
HOMEBOUND TEACHERS	1,563	2,115	585	3,120	3,120	-	0%
IN-SERVICE/STAFF DEVELOPMENT	10,301	5,047	7,768	21,676	21,495	(181)	-1%
INSTRUCTIONAL SUPPLIES & MATER	5,878	9,264	5,193	5,859	5,764	(95)	-2%
LIFE INSURANCE	5,136	3,553	3,613	4,252	4,446	194	5%
MAINT & REPAIR-EQUIPMENT	2,110	1,396	2,874	1,890	1,890	-	0%
MEDICAL INSURANCE	263,465	260,421	200,026	264,196	262,364	(1,832)	-1%
MEDICAL PERSONNEL	-	-	-	0	130,750	130,750	100%
OTHER CHARGES	2,927	8,365	9,697	10,075	10,075	-	0%
OTHER CONTRACTED SERVICES	122,430	165,658	11,331	173,800	1,800	(172,000)	-99%
OTHER EQUIPMENT	1,320	3,891	850	5,000	5,000	-	0%
OTHER SALARIES & WAGES	1,300	4,250	2,520	5,000	5,000	-	0%
OTHER SUPPLIES & MATERIALS	9,103	12,470	3,242	2,751	3,382	631	23%
POSTAL CHARGES	284	165	295	260	260	-	0%
PSYCHOLOGICAL PERSONNEL	66,320	59,160	59,160	61,558	62,481	923	1%
RETIRE HYB STABILIZATION	-	-	-	9,573	9,021	(552)	-6%
SECRETARY(S)	19,973	19,481	18,925	18,449	18,726	277	2%
SOCIAL SECURITY	113,360	112,357	110,424	115,449	162,165	46,716	40%
SOCIAL WORKERS	44,370	58,870	27,000	29,612		(29,612)	-100%
SPECIAL EDUCATION EQUIPMENT	43,927	3,350	2,172	4,000	4,000	-	0%
SPEECH PATHOLOGIST	50,694	-	-	-	-	-	0%
STATE RETIREMENT	184,883	173,375	172,910	177,042	213,412	36,370	21%
SUB TEACHERS-NON-CERTIFIED	-	-	6,860	10,500	10,500	-	0%
SUPERVISOR/DIRECTOR	154,171	154,171	151,442	157,416	159,777	2,361	1%
TEACHERS	859,877	817,864	871,615	909,331	953,582	44,251	5%
Grand Total	3,004,944	3,037,598	2,819,570	3,191,732	3,245,469	53,737	1.68%

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 seek for 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.

This budget is decreasing by roughly \$141K. This is due to the closing of a position and reduction of supplies.

Included below are accounts 71300 (Vocational Education) and 72230 (Vocational Education Support)

FY24 CAREER & TECHNICAL EDUCATION EXPENDITURES

Vocational Education	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
BONUS	-	15,275	3,374	6,896	5,000	(1,896)	-27%
CONTRACTED SUBSTITUTES CERTIFI	9,191	12,553	2,167	-	-	-	0%
CONTRACTED SUBSTITUTES NON-CER	-	-	104	-	-	-	0%
EMPLOYER MEDICARE	12,142	11,908	11,258	10,484	10,753	269	3%
IN-SERVICE/STAFF DEVELOPMENT	3,094	-	237	6,300	5,000	(1,300)	-21%
INSTRUCTIONAL SUPPLIES & MATER	19,336	23,687	16,968	31,460	10,000	(21,460)	-68%
LIFE INSURANCE	2,300	1,545	1,435	1,505	1,559	54	4%
MEDICAL INSURANCE	66,770	58,251	45,733	58,936	53,385	(5,551)	-9%
OTHER CONTRACTED SERVICES	9,875	-	2,721	-	-	-	0%
OTHER SALARIES & WAGES	-	-	400	408	408	-	0%
OTHER SUPPLIES & MATERIALS	1,886	2,485	28,553	96,581	13,500	(83,081)	-86%
RETIRE HYB STABILIZATION	-	-	-	6,066	6,657	591	10%
SOCIAL SECURITY	51,919	50,921	48,137	45,071	57,199	12,128	27%
STATE RETIREMENT	85,466	79,954	70,467	67,574	74,769	7,195	11%
SUB TEACHERS-NON-CERTIFIED	-	-	3,539	5,000	5,000	-	0%
SUPERVISOR/DIRECTOR	80,449	80,449	41,163	85,000	-	(85,000)	-100%
TEACHERS	782,321	747,454	746,427	712,091	747,694	35,603	5%
TEXTBOOKS	5,962	7,400	8,652	9,085	10,000	915	10%
VOCATIONAL EQUIPMENT	-	-	4,887	-	-	-	0%
Grand Total	1,130,711	1,091,882	1,036,222	1,142,457	1,000,924	(141,533)	-12.39%

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 allowed 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. We are continuing to develop new professional development for our teachers to ensure that they can use these new classroom technologies to the fullest. There is an increase to the budget for the 2023-24 school year. The bulk of this is tied to replacing outdated chrome workbooks for students.

Included below is account 72250 (Information Technology).

FY24 INFORMATION TECHNOLOGY EXPENDITURES

Information Technology	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
BONUS	-	6,000	566	3,000	-	(3,000)	-100%
CABLING	21,355	61,640	13,690	23,166	25,500	2,334	10%
COMPUTER PROGRAMMER	86,329	81,254	83,736	85,335	162,740	77,405	91%
EMPLOYER MEDICARE	4,983	5,040	2,465	2,500	2,500	-	0%
IN-SERVICE/STAFF DEVELOPMENT	8,704	3,950	6,178	10,000	18,000	8,000	80%
INTERNET CONNECTIVITY	265,406	288,840	358,880	330,000	572,000	242,000	73%
LIFE INSURANCE	968	687	340	370	370	-	0%
MAINT & REPAIR-EQUIPMENT	11,788	10,708	14,233	18,455	40,000	21,545	117%
MEDICAL INSURANCE	36,278	45,267	31,133	40,817	46,393	5,576	14%
OTHER CONTRACTED SERVICES	2,400	2,400	1,022	2,750	10,000	7,250	264%
OTHER EQUIPMENT	63,724	53,751	6,911	186,668	251,232	64,564	35%
OTHER SALARIES & WAGES	122,965	122,400	12,076	122,400	48,111	(74,289)	-61%
OTHER SUPPLIES & MATERIALS	4,239	3,582	40,071	128,554	100,000	(28,554)	-22%
SOCIAL SECURITY	21,308	21,553	10,542	23,112	24,530	1,418	6%
SOFTWARE	71,297	92,358	117,569	284,200	270,000	(14,200)	-5%
STATE RETIREMENT	36,131	35,227	15,693	39,063	32,066	(6,997)	-18%
SUPERVISOR/DIRECTOR	156,060	161,763	88,771	108,181	109,804	1,623	2%
Grand Total	913,935	996,420	803,876	1,408,571	1,713,246	304,675	22%

HUMAN RESOURCES

In the 2021-22 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 2023-24 school year, all certified matrices for teachers, counselors, and school-based administrators will receive a step increase and all staff will receive a 1.5% cost of living adjustment.

Included below is account 72250 (Human Resources).

FY24 HUMAN RESOURCES EXPENDITURES

Human Resources	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
ADVERTISING	100	-	-	-	-	-	0%
BONUS	-	2,000	343	1,500	-	-	100%
CLERICAL PERSONNEL	98,486	103,854	102,685	103,463	105,015	1,552	2%
DUES & MEMBERSHIPS	-	100	-	-	-	-	0%
EMPLOYER MEDICARE	2,515	2,425	2,670	2,829	2,829	-	0%
IN-SERVICE/STAFF DEVELOPMENT	2,541	-	5,275	1,447	1,298	(149)	-10%
LIFE INSURANCE	491	290	316	340	340	-	0%
MEDICAL INSURANCE	28,119	22,657	14,284	18,698	13,153	(5,545)	-30%
OFFICE SUPPLIES	3,472	961	4,247	3,255	1,386	(1,869)	-57%
OTHER CHARGES	1,439	-	1,705	12,329	11,243	(1,086)	-9%
OTHER CONTRACTED SERVICES	57,607	4,377	10,642	52,900	52,669	(231)	0%
OTHER SALARIES & WAGES	-	-	908	3,416	-	(3,416)	-100%
SOCIAL SECURITY	10,753	10,367	11,415	12,097	16,593	4,496	37%
STATE RETIREMENT	18,011	15,162	17,463	17,650	21,691	4,041	23%
SUPERVISOR/DIRECTOR	86,700	69,299	92,500	105,350	108,482	3,132	3%
UNEMPLOYMENT COMPENSATION	16,922	11,172	-	4,000	2,870	(1,130)	-28%
Grand Total	327,156	242,664	264,453	339,274	337,569	(205)	0%

FISCAL SERVICES

The Finance team is made up of accounting, budgeting, payroll, and accounts payable. We will continue to focus on financial fidelity and transparency, and continue to deliver quality and timely information to our stakeholders so that they may make the most educated decisions for the ongoing benefit of the district. There is a slight increase of 1% in FY' 24.

Included below is account 72510 (Fiscal Services)

FY24 FISCAL SERVICES EXPENDITURES

Fiscal Services	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
ACCOUNTANTS/BOOKKEEPERS	94,433	98,626	72,092	104,487	106,054	1,567	1%
BONUS	-	5,000	566	2,500	-	(2,500)	-100%
DUES & MEMBERSHIPS	530	319	280	-	-	-	0%
EMPLOYER MEDICARE	4,066	4,235	3,916	4,141	4,141	-	0%
IN-SERVICE/STAFF DEVELOPMENT	6,429	1,528	6,797	6,900	9,000	2,100	30%
LIFE INSURANCE	779	583	544	595	595	-	0%
MEDICAL INSURANCE	57,626	60,934	43,431	57,411	49,521	(7,890)	-14%
OFFICE SUPPLIES	1,534	889	1,280	1,354	2,000	646	48%
OTHER CONTRACTED SERVICES	28,906	39,599	51,174	35,750	29,703	(6,047)	-17%
OTHER SALARIES & WAGES	-	-	-	4,000	-	(4,000)	-100%
OTHER SUPPLIES & MATERIALS	1,165	1,433	788	1,972	2,500	528	27%
PURCHASING PERSONNEL	41,628	43,698	51,000	52,111	52,893	782	2%
SOCIAL SECURITY	17,387	18,110	16,743	17,505	26,757	9,252	53%
STATE RETIREMENT	26,967	27,835	25,895	25,824	34,978	9,154	35%
SUPERVISOR/DIRECTOR	167,335	168,545	166,300	188,000	190,820	2,820	2%
Grand Total	448,785	471,334	440,806	502,550	508,962	6,412	1%

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 address deficiencies timely 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. The budget increase for 2023-24 is tied to higher utility and janitorial costs.

Included below are accounts 72610 (Operation of Plant) and 72620 (Maintenance of Plant).

FY24 OPERATIONS & MAINTENANCE EXPENDITURES

Operations & Maintenance	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
ADMINISTRATION EQUIPMENT	8,796	24,862	5,265	5,250	5,250	-	0%
BONUS	-	10,000	1,241	4,500	-	(4,500)	-100%
BUILDING & CONTENT INSURANCE	79,212	87,502	102,988	122,327	140,000	17,673	14%
CONTRACTS W PRIVATE AGENCIES	-	21,685	-	-	-	-	0%
CUSTODIAL PERSONNEL	218,447	224,315	180,000	183,793	186,551	2,758	2%
CUSTODIAL SUPPLIES	955	-	-	-	-	-	0%
DUES & MEMBERSHIPS	270	320	370	500	-	(500)	-100%
ELECTRICITY	585,316	595,850	626,387	611,971	713,308	101,337	17%
EMPLOYER MEDICARE	5,721	6,192	5,598	5,810	5,811	1	0%
EQUIPMENT & MACHINERY PARTS	-	5,660	6,298	9,000	9,986	986	11%
GASOLINE	2,650	3,555	8,612	9,000	11,979	2,979	33%
IN-SERVICE/STAFF DEVELOPMENT	996	941	5,383	3,500	6,000	2,500	71%
JANITORIAL SERVICES	476,244	488,319	393,709	537,689	652,638	114,949	21%
LIFE INSURANCE	908	715	648	701	701	-	0%
MAINT & REPAIR-BUILDING	151,538	138,266	181,209	313,571	312,899	(672)	0%
MAINT & REPAIR-EQUIPMENT	100,990	96,139	44,167	46,493	55,180	8,687	19%
MAINT & REPAIR-VEHICLES	686	2,284	382	336	4,450	4,114	1224%
MAINTENANCE EQUIPMENT	-	1,619	2,190	2,500	2,500	-	0%
MAINTENANCE PERSONNEL	73,549	83,924	78,954	53,020	53,815	795	1%
MEDICAL INSURANCE	32,331	29,263	30,545	38,524	37,022	(1,502)	-4%
OTHER CHARGES	686	192	6,344	11,498	17,325	5,827	51%
OTHER CONTRACTED SERVICES	161,044	149,372	90,614	143,709	124,376	(19,333)	-13%
OTHER SUPPLIES & MATERIALS	4,176	24,548	20,029	33,495	43,108	9,613	29%
PLANT OPERATION EQUIPMENT	239	436	584	2,500	2,500	-	0%
RENTALS	2,427	597	4,667	5,000	2,000	(3,000)	-60%
SECRETARY(S)	41,628	43,557	51,097	50,021	50,771	750	1%
SOCIAL SECURITY	24,463	26,476	23,938	24,849	29,645	4,796	19%
STATE RETIREMENT	33,795	36,088	31,743	32,662	38,756	6,094	19%
SUPERVISOR/DIRECTOR	74,111	75,700	90,000	95,000	96,425	1,425	2%
WATER & SEWER	38,243	46,766	68,011	73,394	79,296	5,902	8%
Grand Total	2,119,421	2,225,143	2,060,973	2,420,613	2,682,292	261,679	11%

TRANSPORTATION

We are grateful for our partnership with Durham Bus Services in providing our student transportation. The contract with Durham has been extended for 4 years. We are expecting an increase of 15% in the 2023-24 school year. The cost of Diesel Fuel is projected to increase by 52%.

Included below is account 72710 (Transportation).

FY24 TRANSPORTATION EXPENDITURES

Transportation	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
CONTRACTS W PRIVATE AGENCIES	1,183,320	1,246,621	1,229,735	1,389,197	1,545,548	156,351	11%
DIESEL FUEL	72,251	67,452	128,126	145,000	220,000	75,000	52%
IN-SERVICE/STAFF DEVELOPMENT	-	-	-	2,000	2,000	-	0%
OFFICE SUPPLIES	154	343	299	196	200	4	2%
OTHER CONTRACTED SERVICES	4,600	-	-	-	-	-	0%
Grand Total	1,260,325	1,314,416	1,358,160	1,536,393	1,767,748	231,355	15%

BOARD OF EDUCATION & DIRECTOR OF SCHOOLS

The Millington Municipal School Board governs the business operations and budget of Millington Municipal School District. Our Board is comprised of seven elected Board Members. The BOE budget is roughly \$286K. Audit Services, Legal Services, and Workmen's Compensation make up the majority of the BOE budget.

The Director of Schools is responsible for the strategic direction of the Millington Municipal School District. Salaries and Benefits for the Director of Schools, Deputy Supt. of Academics and Clerical staff are captured here as well. The Director of Schools budget totals \$556K.

Included below are accounts 72310 (Board of Education) and 72320 (Director of Schools).

FY24 BOE & DIRECTOR OF SCHOOLS EXPENDITURES

BOE & Director of Schools	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
ADMINISTRATION EQUIPMENT	-	-	-	2,500		(2,500)	-100%
ADMINISTRATIVE	147,900	147,900	115,000	120,374	123,174	2,800	2%
AUDIT SERVICES	48,240	67,861	56,875	65,000	71,500	6,500	10%
BOARD AND COMMITTEE MEMBERS FE	34,200	34,200	34,200	34,884	34,884	-	0%
BONUS	-	2,000	458	2,000		(2,000)	-100%
CAREER LADDER	1,000	1,000	1,000	-		-	0%
CLERICAL PERSONNEL	39,329	37,921	41,608	42,432	42,432	-	0%
COUNTY OFFICIAL/ADMINISTRATIVE	-	-	147,900	154,089	161,516	7,427	5%
DUES & MEMBERSHIPS	9,161	16,023	10,936	13,894	11,000	(2,894)	-21%
EMPLOYER MEDICARE	3,907	3,935	5,566	5,816	5,816	(0)	0%
IN-SERVICE/STAFF DEVELOPMENT	9,300	2,162	19,933	17,258	31,003	13,745	80%
LEGAL SERVICES	51,700	47,384	23,375	49,588	51,076	1,488	3%
LIABILITY INSURANCE	32,947	27,244	25,467	30,412	32,000	1,588	5%
LIFE INSURANCE	629	451	772	812	812	-	0%
MEDICAL INSURANCE	50,526	48,959	46,160	60,146	57,419	(2,727)	-5%
OFFICE SUPPLIES	4,866	4,499	4,000	1,639	3,500	1,861	114%
OTHER CHARGES	3,154	10,137	1,405	3,050	9,000	5,950	195%
OTHER CONTRACTED SERVICES	6,666	3,500	5,570	12,500	6,285	(6,215)	-50%
OTHER FRINGE BENEFITS	4,800	4,800	9,600	6,792	9,792	3,000	44%
OTHER SUPPLIES & MATERIALS	728	1,367	158	674	3,000	2,326	345%
POSTAL CHARGES	3,200	2,539	2,000	1,799	2,500	701	39%
RETIREE HEALTH	-	-	5,386	2,600	2,600	-	0%
SECRETARY(S)	68,316	68,946	56,000	57,178	57,178	0	0%
SOCIAL SECURITY	2,120	2,120	23,370	24,424	26,991	2,567	11%
STATE RETIREMENT	25,070	24,505	36,800	32,468	39,305	6,837	21%
TRAVEL	-	79	-	-	-	-	0%
WORKMEN'S COMPENSATION INSURAN	62,526	41,651	37,745	60,000	60,000	-	0%
Grand Total	610,285	601,183	711,284	802,327	842,783	40,456	5%

OFFICE OF THE PRINCIPAL

In school year 2023-24 the Office of the Principal budget will be \$1.9M. This budget contains Salaries and Benefits for Principals, Assistant Principals, and the Clerical Staff located at our three schools.

Included below is account 72410 (Office of the Principal).

FY24 OFFICE OF THE PRINCIPAL EXPENDITURES

Office of the Principal	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
ACCOUNTANTS/BOOKKEEPERS	133,179	124,231	98,360	137,886	106,826	(31,060)	-23%
ADMINISTRATION EQUIPMENT	3,433	3,984	1,962	6,386	4,400	(1,986)	-31%
ASSISTANT PRINCIPALS(S)	638,293	572,788	662,321	691,501	726,076	34,575	5%
BONUS	-	32,835	3,492	15,805	-	(15,805)	-100%
CAREER LADDER	5,000	4,000	3,500	2,500	2,500	-	0%
CLERICAL PERSONNEL	302,568	258,257	154,104	151,874	154,152	2,278	0%
DUES & MEMBERSHIPS	2,660	2,623	2,410	2,553	1,975	(578)	-23%
EMPLOYER MEDICARE	21,934	21,252	18,246	19,119	19,117	(2)	0%
IN SERVICE/STAFF DEVELOPMENT	4,663	-	700	1,400	11,104	9,704	693%
LIFE INSURANCE	4,006	2,664	2,414	2,721	2,721	-	0%
MAINT & REPAIR - EQUIPMENT	556	-	64	67	100	33	49%
MEDICAL INSURANCE	205,425	172,560	128,515	168,156	168,156	-	0%
OTHER CHARGES	-	-	-	500	100	(400)	-80%
OTHER CONTRACTED SERVICES	245	390	605	1,279	1,000	(279)	-22%
OTHER SALARIES & WAGES	54,601	55,519	25,607	53,438	54,204	766	1%
OTHER SUPPLIES & MATERIALS	4,794	5,738	13,234	21,766	19,216	(2,550)	-12%
POSTAL CHARGES	1,704	3,133	2,241	953	1,350	397	42%
PRINCIPAL(S)	437,568	462,001	310,393	330,089	346,593	16,504	5%
SECRETARY(S)	31,316	31,316	66,038	66,702	58,144	(8,558)	-13%
SOCIAL SECURITY	93,786	90,874	78,007	81,750	113,873	32,123	39%
STATE RETIREMENT	161,263	149,033	130,331	135,480	148,853	13,373	10%
Grand Total	2,106,994	1,993,198	1,702,544	1,891,925	1,940,460	48,535	3%

EARLY CHILDHOOD

The Early Childhood budget is projected to increase by \$34K and the overall budget will be \$711K. Both First 8 and Voluntary Pre-K are included in the Early Childhood budget.

Included below is account 73400 (Early Childhood).

FY24 EARLY CHILDHOOD EXPENDITURES

Early Childhood	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
BONUS	-	13,198	1,285	6,500	-	(6,500)	-100%
CLERICAL PERSONNEL	3,465	1,524	-	-	-	-	0%
CONTRACTED SUBS CERTIFIED	2,220	2,149	348	-	-	-	0%
CONTRACTED SUBS NON-CERTIFIED	996	1,331	3,797	-	-	-	0%
EDUCATIONAL ASSISTANTS	91,119	91,138	73,003	160,655	112,016	(48,639)	-30%
EMPLOYER MEDICARE	5,579	5,577	5,590	3,100	3,803	703	23%
INSTRUCTIONAL SUPPLIES & MATERIALS	7,531	1,152	-	-	-	-	0%
LIFE INSURANCE	997	717	796	340	340	-	0%
MEDICAL INSURANCE	56,747	72,461	50,275	31,000	49,743	18,743	60%
OTHER SALARIES & WAGES	32,083	24,999	32,576	15,599	-	(15,599)	-50%
OTHER SUPPLIES & MATERIALS	250	-	-	35,030	31,000	(4,030)	-26%
RETIRE HYB STABILIZATION	-	-	-	1,300	1,300	-	0%
SOCIAL SECURITY	21,651	22,138	21,878	10,861	50,823	39,962	368%
STATE RETIREMENT	34,429	34,927	33,871	229	67,701	67,472	29464%
SUB TEACHERS-NON-CERTIFIED	-	-	1,977	824	6,000	5,176	628%
SUPERVISOR/DIRECTOR	-	-	-	17,000	17,255	255	2%
TEACHERS	283,335	283,335	301,722	394,764	371,020	(23,744)	-6%
Grand Total	540,402	554,646	527,118	677,202	711,001	33,799	5%

Central and Other

In school year 2023-24 the Central and Other budget will remain flat. The bulk of this budget is tied to the telephones/communications at the Central Office.

Included below is account 72810 (Central and Other).

FY24 CENTRAL AND OTHER EXPENDITURES

Central and Other	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
ADMINISTRATION EQUIPMENT	3,515	3,371	1,624	1,650	1,650	-	0%
COMMUNICATION	90,982	94,855	91,328	90,000	90,000	-	0%
DATA PROCESSING EQUIPMENT	3,895	-	-	-	-	-	0%
EMPLOYER MEDICARE	27	28	21	22	22	-	0%
MAINT & REPAIR - EQUIPMENT	297	100	-	-	-	-	0%
OTHER EQUIPMENT	4,576	-	-	-	-	-	0%
OTHER CHARGES	-	-	-	1,000	1,000	-	0%
OTHER SALARIES & WAGES	2,000	2,000	1,500	1,530	1,530	-	0%
RETIRE HYB STABILIZATION	-	-	-	10	10	-	0%
SOCIAL SECURITY	115	120	89	92	92	-	0%
STATE RETIREMENT	186	189	138	143	143	-	0%
Grand Total	105,593	100,663	94,700	94,447	94,447	-	0%

Debt Service

Debt Service is projected to increase by \$270K in year 2023-24. The first annual payment of \$550K to Memphis-Shelby County Schools is included here and is tied to the increase. The payment is for the transition and acquisition of Lucy Elementary.

The PAC Bond and Lighting Loan are also included in the Debt Service Budget.

Included below are accounts 82100-82330 (Debt Service).

FY24 DEBT SERVICES EXPENDITURES

Debt Service	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
INDIRECT COST	-	-	10,747	26,136	-	(26,136)	-100%
INTEREST ON NOTES	81,827	63,723	47,430	47,489	43,689	(3,800)	-8%
OTHER DEBT SERVICE	230,219	230,219	379,833	230,219	550,000	319,781	139%
PRINCIPAL ON NOTES	66,000	69,000	98,455	128,296	109,128	(19,168)	0%
Grand Total	378,046	362,942	536,465	432,140	702,817	270,677	63%

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 research-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. Below are just some of the accomplishments made possible through this funding. ESSER funding will cliff in school year 2023-24

- 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 2023-24

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

The Full Service Community Schools Grant is a new Grant for Millington Schools.

Federal Projects Fund	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
ARP HOMELESS	-	-	933	22,821		(22,821)	-100%
ARP IDEA PART B	-	-	58,251	83,645		(83,645)	-100%
ARP IDEA PRE-K	-	-	-	9,460		(9,460)	-100%
CONSOLIDATED ADMIN	17,729	-	9,857	49,496	50,000	504	1%
CTE PERKINS BASIC VOCATIONAL	40,328	53,187	50,550	55,346	47,462	(7,884)	-14%
EARLY LITERACY NETWORK	-	-	39,474	40,526		(40,526)	-100%
EPIDEMIOLOGY GRANT	-	-	688,477	128,559		(128,559)	-100%
ESSER 1 CARES ACT	-	352,949	452,024	-		-	0%
ESSER 2 CRRSA	-	594,059	2,453,462	128,008		(128,008)	-100%
ESSER 3 ARP	-	-	2,262,128	4,869,660		(4,869,660)	-100%
FULL SERVICE COMMUNITY SCHOOLS	-	-	-	0	721,043	721,043	721042900%
IDEA DISC SUPPL	8,076	-	-	-		-	0%
IDEA DISCRETIONARY SWD	67,188	-	-	-		-	0%
IDEA EQUIPMENT GRANT	1,795	-	-	-		-	0%
IDEA PART B	620,692	580,673	658,344	648,728	648,728	-	0%
IDEA PRESCHOOL	8,181	12,281	6,727	12,031	12,031	-	0%
INTERNET CONNECTIVITY GRANT	-	36,035	-	-	-	-	0%
LEA REOPENING & PROGRAMMATIC	-	53,813	-	-		-	0%
MATH IMPLEMENTATION	-	-	-	71,250	72,000	750	1%
PRESCHOOL DEVELOPMENT	6,822	-	-	-		-	0%
READ TO BE READY SUMMER	-	-	-	-		-	0%
REMOTE TECHNOLOGY GRANT	-	93,511	-	-		-	0%
RESILIENT SCHOOL COMMUNITIES	-	-	-	146,756		(146,756)	-100%
SUMMER LEARNING LOSS-ED	-	129,359	-	-		-	0%
TEACHER LITERACY STIPEND GRANT	-	-	35,000	31,000		(31,000)	-100%
TITLE I	929,896	1,108,323	916,960	1,099,092	825,000	(274,092)	-25%
TITLE II PART A	110,096	138,531	75,217	15,600	105,000	89,400	573%
TITLE III	9,728	15,053	15,844	31,496	10,000	(21,496)	-68%
TITLE IV	10,006	6,324	6,232	59,455	80,000	20,545	35%
Grand Total	1,830,537	3,174,098	7,729,480	7,502,929	2,571,264	(4,931,665)	-66%

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.

In FY' 23 Nutrition used Fund Balance of \$228K. In school year 2023-24 the budget is down by \$85K. This is due to the Fruit/Vegetable Grant. Once we receive the grant amount, we plan to bring an amendment to the Board to increase the FY' 24 budget.

Revenue - Nutrition	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
A LA CARTE EAH	5,437	181	-	-	-	-	0%
A LA CARTE MES	13,041	1,297	16,900	3,000	15,000	12,000	400%
A LA CARTE MHS	25,177	2,729	28,870	25,000	29,000	4,000	16%
A LA CARTE MMS	11,072	360	12,826	9,000	12,000	3,000	33%
BANK INTEREST	243	260	285	350	350	-	0%
COMMODITY DELIVERY	6,350	4,130	4,311	5,400	6,000	600	11%
CONTRIBUTIONS & GIFTS	2,467	7,151	2,045	1,800	2,000	200	11%
LUNCH ADULTS EAH	2,052	1,020	-	-	-	-	0%
LUNCH ADULTS MES	4,840	2,966	3,078	4,000	4,500	500	13%
LUNCH ADULTS MHS	8,653	4,959	21,912	16,000	15,000	(1,000)	-6%
LUNCH ADULTS MMS	1,347	311	3,074	3,000	2,500	(500)	-17%
OTHER - DONATIONS	-	6,000	10,718	-	-	-	0%
SCHOOL FOOD SERVICE FROM STATE	16,019	16,523	-	13,000	13,000	-	0%
STATE GRANT FUNDS	5,000	-	-	-	-	-	0%
USDA - OTHER	309,952	1,167,027	2,011,603	129,593	-	(129,593)	-100%
USDA COMMODITIES	111,303	-	-	-	-	-	0%
USDA OTHER- FRESH FRUIT VEG PR	60,064	57,341	64,065	67,425	-	(67,425)	-100%
USDA SCHOOL LUNCH PROGRAM	1,145,857	-	-	1,563,140	1,900,000	336,860	22%
USGA COMMODITIES	-	130,359	137,809	145,257	129,309	(15,948)	-11%
Grand Total	1,728,874	1,402,614	2,317,496	1,985,965	2,128,659	142,694	7%

Expenditures - Nutrition	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
BONUS	-	26,500	3,112	0	3,500	3,499.90	3499900%
CAFETERIA PERSONNEL	-	-	354,244	377,697	369,064	(8,633.00)	-2%
EMPLOYER MEDICARE	8,056	7,160	7,868	7,815	7,790	(25.00)	0%
EMPLOYER MEDICARE-FRESH FRUIT	50	36	49	55		(55.00)	-100%
FOOD SERVICE EQUIPMENT	37,217	8,458	12,704	230,968	312,077	81,109.00	35%
FOOD SUPPLIES	666,381	475,118	639,943	849,348	795,000	(54,348.00)	-6%
FRESH FRUIT VEG PROG-FOOD SUPP	-	-	40,925	40,071		(40,071.00)	-100%
IN-SERVICE/STAFF DEVELOPMENT	2,648	1,467	10,983	23,032	19,000	(4,032.00)	-18%
LIFE INSURANCE	894	627	655	685	685	-	0%
MAINT & REPAIR-EQUIPMENT	16,270	9,440	35,563	31,000	15,000	(16,000.00)	-52%
MEDICAL INSURANCE	90,236	91,322	78,443	99,532	99,532	-	0%
OTHER CONTRACTED SERVICES	9,300	11,120	9,451	12,300	12,600	300.00	2%
OTHER SUPPLIES & MATERIALS	65,799	35,271	87,287	105,100	108,400	3,300.00	3%
PART TIME NUTRITION	373,445	294,317	-	-		-	0%
SOCIAL SECURITY	34,726	30,771	33,851	33,616	33,301	(315.00)	-1%
STATE RETIREMENT	33,504	32,817	34,484	34,668		(34,668.00)	-100%
SUPERVISOR/DIRECTOR	222,343	212,368	225,934	220,201	220,201	-	0%
UNIFORMS	2,375	800	2,319	2,620	3,200	580.00	22%
USAG COMMODITIES	111,303	130,359	137,808	145,257	129,309	(15,948.00)	-11%
Grand Total	1,674,547	1,367,951	1,715,623	2,213,965	2,128,659	(85,306)	-4%

CAPITAL PROJECTS

For FY24, 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.

In FY’22 and FY’23 Millington School District dipped into fund balance to finish up several projects. For school year 2023-24 we plan to keep the budget flat to avoid using fund balance. We are hoping that with the approved funding of a new school in the Memphis-Shelby County School District that Millington will receive additional Capital funding from Shelby County.

CAPITAL PROJECTS FUND REVENUE

DESCRIPTION	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
DONATIONS	5,000	10,000	138,075	100,000	-	(100,000.00)	-100%
OTHER LOANS	-	462,579	-	-	-	-	0%
OTHER LOCAL REVENUE	1,996,128	730,092	572,416	466,737	466,737	-	0%
FUND BALANCE	-	-	631,940	1,200,000	-	(1,200,000.00)	-100%
Grand Total	2,001,128	1,202,671	1,342,431	1,766,737	466,737	(1,300,000)	-74%

**CAPITAL PROJECTS FUND
EXPENDITURES**

DESCRIPTION	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Amended Budget	FY24 Adpted Budget	FY24 Variance	FY24 Variance %
AUTOBODY BUILDING	-	14,507	267,910	84,009	-	-	-	-
BASKETBALL GOALS	-	44,923	-	-	-	-	-	-
BUILDING IMPROVEMENTS	257,301	-	104,704	59,079	-	-	-	-
CONSTRUCTION MCHS ARTS	4,710,588	213,199	-	158,936	-	-	-	-
DISTRICT LIGHT IMPROVEMENTS	-	-	565,347	-	-	-	-	-
EA HARROLD PLAYGROUND	-	135,174	-	-	-	-	-	-
EA HARROLD ROOF REPAIR	-	393,608	-	-	-	-	-	-
FAMILY RESOURCE CENTER	-	89,382	1,874	-	-	-	-	-
FIELD TURF	-	-	-	875,563	1,141,958	-	(1,141,958.00)	-100%
HVAC HES	-	17,168	-	-	-	-	-	-
MCHS GYM IMPROVEMENTS	-	169,185	2,935	-	-	-	-	-
MCHS LOCKER ROOM	-	7,789	-	-	-	-	-	-
MCHS MASONRY	-	148,007	-	-	-	-	-	-
MCHS PAVING	-	-	-	33,435	-	-	-	-
MCHS ROOF REPAIR	-	23,956	70,000	30,690	-	-	-	-
MES PAVING	-	3,500	-	-	-	-	-	-
MCMHS ROOF REPAIR	-	13,634	-	-	-	-	-	-
MILES PARK RENOVATION	-	8,656	-	-	-	-	-	-
MIS NORTH WALL	-	-	-	-	42,000	-	(42,000.00)	-100%
MMS MASONRY	-	49,300	-	-	-	-	-	-
MOTOR VEHICLES	-	-	-	25,384	-	-	-	-
OTHER CAPITAL OUTLAY	298,010	222,437	63,327	34,651	582,779	466,737	(116,042.00)	-20%
SOCCER FIELD WILKINSVILLE RD	-	3,607	64,412	35,000	-	-	-	-
STADIUM IMPROVEMENTS	-	44,553	76,097	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	5,684	-	-	-	-
Grand Total	5,329,633	1,602,585	1,216,606	1,342,431	1,766,737	466,737	(1,300,000)	-74%



**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.*



END