

ORDINANCE 2017-2

AN ORDINANCE TO AMEND THE FY17 BUDGET

WHEREAS, The Board of Mayor and Aldermen of the City of Millington, Tennessee, adopted the FY17 Budget for all Funds by Ordinance 2016-10; and

WHEREAS, The Millington Municipal School Board has determined it will receive more in operating funding from the State than was anticipated in the budget; and

WHEREAS, The Millington Municipal School Board desires to utilize \$1,200,000.00 from fund balance (prior years' revenues in excess of expenditures), adjust various expenditure accounts and transfer an additional \$1,700,000.00 to its capital budget in order to lower the amount of debt being issued this year by the city to \$4,000,000.00 for school construction; and

WHEREAS, The Millington Municipal School Board has authorized amendments to its budgets for their General Purpose School Fund and their Schools Capital Improvement Fund as explained above; and

WHEREAS, The School Board requests the required approval of the budget amendments by the Board of Mayor and Aldermen.

NOW THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen of the City of Millington, Tennessee, the FY17 Budget is amended for school funds as shown in the attached Exhibit A, which is incorporated herein by reference.

BE IT FURTHER ORDAINED, That this Ordinance shall take effect upon its second and final passage.

Public Hearing: March 13, 2017  
First Reading: February 13, 2017  
Final Reading: March 13, 2017

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Terry Jones, Mayor

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Karen Findley, City Clerk

# City of Millington Budget Amendment

EXHIBIT A

Account #	Account Name	Current Budget	Change	Amended Budget
<b>Millington Municipal Schools - General Purpose School Fund - Fund # 141</b>				
<b>Amended Accounts Only</b>				
Revenues				
46511	Basic Education Program	12,584,000	38,000	12,622,000
46570	Literacy Coordination	0	5,000	5,000
46981	Safe School Grant	13,680	(350)	13,330
47143	Special Education Grant - State	13,053	36,574	49,627
49800	Operating Transfers In	29,000	69,124	98,124
39000	Planned Use Of Fund Balance	0	1,200,000	1,200,000
	<b>Total Revenues</b>		<b><u>1,348,348</u></b>	
Expenditures and Transfers				
71100	REGULAR INSTRUCTION			
116	Teachers	7,243,767	(230,677)	7,013,090
163	Educational Assistant	56,294	(243)	56,051
201	Social Security	463,764	(14,318)	449,446
204	State Retirement	675,141	(20,876)	654,265
206	Life Insurance	29,930	(947)	28,983
207	Medical Insurance	631,475	2,032	633,507
212	Employer Medicare Liability	108,461	(3,348)	105,113
370	Contract for Substitute - Non Certified	0	4,000	4,000
599	Other Charges	34,800	2,000	36,800
			<b><u>(262,377)</u></b>	
71150	ALTERNATIVE SCHOOL			
163	Education Assistant	22,383	(98)	22,285
201	Social Security	6,243	(6)	6,237
204	State Retirement	9,078	(8)	9,070
206	Life Insurance	413	(1)	412
207	Medical Insurance	12,050	8,429	20,479
212	Employer Medicare	1,460	(1)	1,459
369	Contracted Substitutes Certified	0	1,000	1,000
370	Contracted Substitutes Non-Certified	0	2,000	2,000
			<b><u>11,315</u></b>	
71200	SPECIAL EDUCATION			
116	Teacher	831,323	42,713	874,036
128	Homebound Teacher	0	3,000	3,000
163	Ed Assistant Salary	233,120	17,944	251,064
189	Other Salaries	7,000	(3,000)	4,000
201	Social Security	66,491	3,762	70,253
204	State Retirement	96,692	3,663	100,355
206	Life Insurance	4,364	248	4,612
207	Medical Insurance	124,257	44,842	169,099
212	Employer Medicare	15,550	880	16,430
369	Contract Substitute Teachers (Cert)	2,574	11,415	13,989
399	Other Contracted Services	159,000	10,000	169,000
			<b><u>135,467</u></b>	
71300	VOCATIONAL EDUCATION			
116	Teacher	831,693	(52,085)	779,608
201	Social Security	51,565	(3,229)	48,336
204	State Retirement	75,185	(4,709)	70,476
206	Life Insurance	3,410	(214)	3,196
207	Medical Insurance	23,242	23,463	46,705

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Account #	Account Name	Current Budget	Change	Amended Budget
212	Employer Medicare	12,060	(756)	11,304
369	Contracted Substitutes Certified	0	5,000	5,000
			<u>(32,530)</u>	
72130	OTHER STUDENT SERVICES			
201	Social Security	28,924	1	28,925
204	State Retirement	42,126	(1)	42,125
207	Medical Insurance	43,966	(4,787)	39,179
309	Safe School	13,680	(350)	13,330
			<u>(5,137)</u>	
72210	REGULAR INSTRUCTIONAL SUPPORT			
105	Supervisor	199,000	35,000	234,000
117	Career Ladder Program	5,400	2,700	8,100
189	Other Salaries & Wages		4,300	4,300
201	Social Security	28,994	2,604	31,598
204	State Retirement	42,112	3,942	46,054
206	Life Insurance	1,424	615	2,039
207	Medical Insurance	39,303	8,137	47,440
212	Employer Medicare	6,781	609	7,390
369	Contracted Substitutes Certified	0	4,000	4,000
399	Other Contracted Services	228,874	26,446	255,320
			<u>88,353</u>	
72215	ALTERNATIVE EDUCATION SUPPORT			
207	Medical Insurance	5,657	374	6,031
			<u>374</u>	
72220	SPECIAL EDUCATION SUPPORT			
207	Medical Insurance	28,567	(221)	28,346
399	Other Contracted Services	67,770	20,000	87,770
790	Other Equipment	5,000	1,574	6,574
			<u>21,353</u>	
72250	TECHNOLOGY			
120	IT Salary	94,000	25,000	119,000
201	Social Security	11,098	1,550	12,648
204	State Retirement	16,078	2,233	18,311
206	Life Insurance	734	103	837
207	Medical Insurance	22,484	5,319	27,803
212	Employer Medicare	2,596	362	2,958
399	Other Contracted Services	5,314	12,500	17,814
709	Data Processing Equip	35,000	(35,000)	-
790	Other Equipment	15,000	35,000	50,000
			<u>47,067</u>	
72310	BOARD OF EDUCATION			
206	Life Insurance (Retiree)	0	615	615
207	Retiree Medical Insurance	10,042	(615)	9,427
			<u>-</u>	
72320	OFFICE OF THE DIRECTOR			
101	Director of Schools	124,500	12,500	137,000
201	Social Security	13,051	775	13,826
204	State Retirement	18,935	1,130	20,065
206	Life Insurance	863	51	914
207	Medical Insurance	29,224	(1,025)	28,199
212	Employer Medicare	3,052	182	3,234
399	Other Contracted Services	9,097	8,000	17,097
			<u>21,613</u>	

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Account #	Account Name	Current Budget	Change	Amended Budget
72410	OFFICE OF PRINCIPAL			
119	Accountant/Bookkeeper	131,185	(1)	131,184
139	Assistant Principal	503,088	1	503,089
162	Clerical	330,448	(1)	330,447
207	Medical Insurance	136,665	(577)	136,088
435	Office Supplies	10,500	(175)	10,325
			<u>(753)</u>	
72510	FISCAL SERVICES			
119	Bookkeeper	52,500	23,000	75,500
122	Purchasing	42,000	25,007	67,007
201	Social Security	10,664	2,976	13,640
204	State Retirement	15,360	4,287	19,647
206	Life Insurance	705	197	902
207	Medical Insurance	19,462	7,746	27,208
212	Employer Medicare	2,494	696	3,190
399	Other Contracted Services	50,975	62,180	113,155
			<u>126,089</u>	
72520	HUMAN SERVICES			
162	Clerical	84,000	16	84,016
201	Social Security	9,579	1	9,580
204	State Retirement	13,797	1	13,798
206	Life Insurance	633	1	634
207	Medical Insurance	20,534	(147)	20,387
355	Travel	1,500	1,000	2,500
524	Staff Development	3,000	(1,000)	2,000
			<u>(128)</u>	
72610	PLANT OPERATIONS			
161	Asst. Trans & Operations	0	20,000	20,000
201	Social Security	17,193	1,239	18,432
204	State Retirement	24,763	1,787	26,550
206	Life Insurance	1,137	82	1,219
207	Medical Insurance	25,636	2,665	28,301
212	Employer Medicare	4,021	291	4,312
328	Janitorial Services	500,000	(14,069)	485,931
502	Building & Content Insurance	79,000	14,069	93,069
			<u>26,064</u>	
72620	PLANT MAINTENANCE			
207	Health Insurance	8,500	(3,929)	4,571
			<u>(3,929)</u>	
73400	EARLY CHILDHOOD EDUCATION			
116	Teachers	234,630	(3,510)	231,120
163	Educational Assistant	74,371	1,231	75,602
189	Other Salaries & Wages	1,000	5,000	6,000
201	Social Security	19,220	(203)	19,017
204	State Retirement	27,941	(296)	27,645
206	Life Insurance	1,271	(20)	1,251
207	Medical Insurance	17,909	4,591	22,500
212	Employer Medicare Liability	4,495	40	4,535
322	Evaluation & Testing	2,000	(2,000)	-
355	Travel	0	500	500
369	Contracted Substitutes Certified	2,340	1,234	3,574
370	Contracted Substitutes Non Cert	0	2,000	2,000
429	Instructional Supplies & Material	13,123	(4,100)	9,023

# City of Millington Budget Amendment

EXHIBIT A

Account #	Account Name	Current Budget	Change	Amended Budget
449	Textbooks	0	900	900
499	Other Supplies & Material	1,000	2,807	3,807
524	In-Service/Staff Development	2,000	(500)	1,500
599	Other Charges	1,000	(1,000)	-
722	Equipment	1,000	(1,000)	-
999	Indirect Cost	0	4,430	4,430
			<u>10,104</u>	
76100	CAPITAL OUTLAY	802,000	<u>(558,597)</u>	243,403
			<u>(558,597)</u>	
82130	DEBT ISSUANCE	0	24,000	24,000
699	Other Debt Service	230,219	0	230,219
			<u>24,000</u>	
	<b>Total Expenditures</b>		<b>(351,652)</b>	
	OTHER FINANCING SOURCES (USES)			
99100	Xfer to Other Funds (CI Fund)	250,000	<u>1,700,000</u>	1,950,000
	<b>Total Expenditures and Transfers</b>		<b><u>1,348,348</u></b>	
	<b>Net Changes</b>		<b><u>(0)</u></b>	

## Millington Municipal Schools - Capital Projects Fund - Fund # 178 Amended Accounts Only

	Revenues			
47115	USDA Food Srvc Equip Grant	15,000	(2,146)	12,854
49100	Bond Issue	6,269,781	(2,269,781)	4,000,000
49800	Transfer in Fund 141	250,000	1,700,000	1,950,000
	Use of Fund Balance	759,478	640,522	1,400,000
	<b>Total Revenues</b>		<b><u>68,595</u></b>	
	Expenditures 91300			
304	Architects	200,000	150,000	350,000
308	Consultants	20,000	(17,452)	2,548
706	Building Construction	5,400,000	50,000	5,450,000
707	Building Improvements	459,259	82,032	541,291
710	Food Service Equipment	15,000	(2,146)	12,854
799	Other	800,000	(193,839)	606,161
	<b>Total Expenditures</b>		<b><u>68,595</u></b>	
	<b>Net Changes</b>		<b><u>0</u></b>	