



**RESOLUTION AMENDING THE FISCAL YEAR 2021-2022 BUDGET OF  
MILLINGTON MUNICIPAL SCHOOL DISTRICT  
BUDGET AMENDMENT SIX**

**WHEREAS**, T.C.A. § 49-2-301(W)(i) provides that the budget shall set forth in itemized form the amount necessary to operate the schools for the scholastic year beginning on July 1, following, or on such date as provided for by charter or private legislative act; and (ii) that any change in the expenditure of money as provided for by the budget shall be ratified by the local board and the appropriate local legislative body; AND

**WHEREAS**, it is necessary to amend the Fiscal Year 2021 - 2022 budget and appropriate said funds as reflected as described below;

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Education of the Millington Municipal School District hereby approves the Fiscal Year 2021 - 2022 amended budget and appropriates said funds, as described below, thereby amending the aggregate budget in the General Fund from \$24,921,833 to \$25,193,427 and the Federal Projects School Fund from \$6,707,027 to \$6,027,372.

Included below is a summary of the respective components of the budget amendment. A summary of the budget impacts can be found on Exhibit A herein.


**1. General Fund**

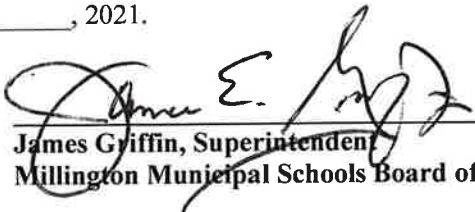
- a. Maintenance of Effort requirement for FY22 budgeted local revenue (County/City) - \$272,000
- b. Coordinated School Health – (\$166) – budget reconciliation to actual allocation
- c. Safe Schools – (\$240) – budget reconciliation to actual allocation

**2. Federal Projects Fund**

- a. CTE Perkins Basic - \$2204 – budget reconciliation to actual allocation
- b. CARES Act (ESSER 1.0) – (\$233,083) – budget reconciliation to actual rollover
- c. CCRSA Act (ESSER 2.0) – (\$448,776) – budget reconciliation to actual rollover

On this 4<sup>th</sup> day of October, 2021.

  
Chris Denson, Chairman  
Millington Municipal Schools Board of Education

  
James Griffin, Superintendent  
Millington Municipal Schools Board of Education



MILLINGTON MUNICIPAL SCHOOLS  
Budget Summary For Fiscal Year 2021-2022

	Original Budget as of 1 JUL 2021	Budget Amendment 1 as of 27 JUL 2021	Budget Amendment 2 as of 2 AUG 2021	Budget Amendment 3 as of 07 SEP 2021	Budget Amendment 4 as of 07 SEP 2021	Budget Amendment 5 as of 07 SEP 2021	Budget Amendment 6 as of 04 OCT 2021	Revised Budget as of 29 SEP 2021
<b>GENERAL PURPOSE FUND</b>								
<b>REVENUES / SOURCE OF FUNDS</b>								
City of Millington (Acct # 40275, 49400, 49810)	303,280	-	100,000	-	-	-	-	403,280
State (Acct # 46511-47143)	13,489,041	-	-	-	-	-	-	13,489,041
Federal (Acct # 44146, 47630, 47640)	458,000	-	-	-	-	-	-	458,000
County (Acct # 40110-40240)	9,703,439	-	-	-	-	-	272,000	9,975,439
Other Local Sources (Acct # 44110, 44120, 44570, 44990)	210,709	-	-	-	-	-	-	210,709
Indirect Cost/Transfers In and Out (Acct # 49800-49810)	500,000	-	-	-	-	-	-	500,000
Donations (Acct # 48610)	6,000	-	-	-	-	-	-	6,000
Planned Use of Fund Balance	-	-	81,000	45,274	-	25,090	(406)	150,958
<b>TOTAL REVENUE/SOURCE OF FUNDS</b>	<b>\$ 24,670,469</b>	<b>\$ -</b>	<b>\$ 181,000</b>	<b>\$ 45,274</b>	<b>\$ -</b>	<b>\$ 25,090</b>	<b>\$ 271,594</b>	<b>\$ 25,193,427</b>
<b>EXPENDITURES</b>								
Instruction (Acct # 71100-71300)	13,184,745	-	100,000	-	-	-	272,000	13,556,745
Instructional Support (Acct # 72210-72230)	1,440,441	-	-	-	-	-	-	1,440,441
Student Support (Acct # 72120, 72130)	859,306	-	-	-	-	-	(406)	858,900
Office of the Principal (Acct # 72410)	1,846,416	-	-	-	-	-	-	1,846,416
General Administration (Acct # 72310, 72320)	758,068	-	-	-	-	-	-	758,068
Education Technology (Acct # 72250)	1,139,787	-	-	-	-	-	-	1,139,787
Fiscal Services (Acct # 72510)	470,827	-	-	-	-	-	-	470,827
Other Support Services (Acct # 72520, 72810)	315,705	-	81,000	-	-	-	-	396,705
Student Transportation (Acct # 72710)	1,343,203	-	-	-	-	-	-	1,343,203
Plant Services (Acct # 72610, 72620, 76100)	2,315,107	-	-	45,274	-	-	-	2,360,381
Community Service (Acct # 73400)	587,470	-	-	-	-	-	-	587,470
Debt Service (Acct # 82130, 82330)	409,394	-	-	-	-	25,090	-	434,484
<b>TOTAL EXPENDITURES</b>	<b>\$ 24,670,469</b>	<b>\$ -</b>	<b>\$ 181,000</b>	<b>\$ 45,274</b>	<b>\$ -</b>	<b>\$ 25,090</b>	<b>\$ 271,594</b>	<b>\$ 25,193,427</b>
<b>GENERAL FUND BUDGET</b>	<b>\$ 24,670,469</b>	<b>\$ -</b>	<b>\$ 24,851,469</b>	<b>\$ 24,896,743</b>	<b>\$ 24,896,743</b>	<b>\$ 24,921,833</b>	<b>\$ 24,921,833</b>	



MILLINGTON MUNICIPAL SCHOOLS  
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<b>FEDERAL PROJECTS FUND</b>								
<b>REVENUES /SOURCE OF FUNDS</b>								
Federal (Acct # 47301-47590)	2,810,986	3,720,145	-	-	34,000	141,896	(679,655)	6,027,372
<b>TOTAL REVENUE/SOURCE OF FUNDS</b>	<b>\$ 2,810,986</b>	<b>\$ 3,720,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 141,896</b>	<b>\$ (679,655)</b>	<b>\$ 6,027,372</b>
<b>EXPENDITURES</b>								
Instruction (Acct # 71100-71300)	1,647,827	698,735	-	-	34,000	141,896	(679,655)	1,842,803
Instructional Support (Acct # 72210-72230)	1,063,842	397,675	-	-	-	-	-	1,461,517
Student Support (Acct # 72120, 72130)	48,935	23,699	-	-	-	-	-	72,634
Plant Services (Acct # 72620)	50,289	-	-	-	-	-	-	50,289
Food Service (Acct # 73100)	93	-	-	-	-	-	-	93
Indirect Cost/Transfers Out (Acct# 99100)	-	81,158	-	-	-	-	-	81,158
Capital Outlay (Acct# 76100)	-	2,518,878	-	-	-	-	-	2,518,878
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,810,986</b>	<b>\$ 3,720,145</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,000</b>	<b>\$ 141,896</b>	<b>\$ (679,655)</b>	<b>\$ 6,027,372</b>
<b>FEDERAL PROJECTS FUND BUDGET</b>		<b>\$ 6,531,131</b>	<b>\$ 6,531,131</b>	<b>\$ 6,531,131</b>	<b>\$ 6,565,131</b>	<b>\$ 6,707,027</b>		

MILLINGTON MUNICIPAL SCHOOLS  
 LOCAL REVENUE BUDGET

(271,052)

69,910

ACCOUNT DESCRIPTION	Account	FY22 BUDGET	PY VARIANCE	FY21 BUDGET	PY VARIANCE	FY20 BUDGET
CURRENT PROPERTY TAX	40110	6,210,210	(279,372)	6,489,582	199,255	6,290,327
TRUSTEE'S COLLECTION - PRIOR Y	40120	219,184	62,184	157,000	(11,906)	168,906
CLERK & MASTER/CIRCUIT COURT -	40130	73,061	68,061	5,000	920	4,080
PAYMENTS IN LIEU OF TAXES - OT	40163	146,123	57,810	88,313	(34,987)	123,300
LOCAL OPTION SALES TAXES	40210	2,470,371	(274,486)	2,744,857	(48,188)	2,793,045
WHEEL TAX	40240	584,490	34,490	550,000	(37,702)	587,702
MIXED DRINK TAX	40275	73,061	38,061	35,000	(1,000)	36,000
INVESTMENT INCOME	44110	2,200	200	2,000	(1,500)	3,500
LEASE/RENTALS	44120	25,000	(10,000)	35,000	23,600	11,400
PUBLIC LAW 874-MAINTENANCE & O	47630	62,000	32,000	30,000	(18,582)	48,582
CITY GENERAL FUND TRANSFERS	49810	500,000	0	500,000	0	500,000
<b>TOTAL</b>		<b>10,365,700</b>		<b>10,636,752</b>		<b>10,566,842</b>

MOE DEFICIT

(271,052)

The calculation of the FY22 budget for local revenue, while soundly based on the statutory minimum requirement from Shelby County, does not meet the MOE test when compared to our prior year budget. As such, an amendment is required to bring our budget into compliance.