



Starkville Oktibbeha Consolidated School District

2020-2021 Budget Presentation

July 21, 2020





School Board Members

- Dr. Debra Prince, President
- Sumner Davis, Vice President
- Jamila Taylor, Secretary
- Wesley Gordon, Assistant Secretary
- John S. Brown, Member



FY2021 Budget Highlights

<u>Description</u>	<u>Amt Budgeted</u> <u>Salary &</u> <u>Fringes</u>	<u>Funding</u>
New Positions		
Partnership School		
Intro. to World Languages Teacher	52,028	State and Local Funding
Music Teacher	62,559	State and Local Funding
Art Teacher	60,004	State and Local Funding
Librarian	61,477	State and Local Funding
Grow Teacher	62,306	State and Local Funding
Safe Space Coordinator	80,138	Grant Funding
ISS Monitor	25,682	State and Local Funding
Bookkeeper	36,098	State and Local Funding
Attendance Clerk	31,847	State and Local Funding
Secretary/MSIS Clerk	34,284	State and Local Funding
Receptionist	30,229	State and Local Funding



FY2021 Budget Highlights

<u>Description</u>	<u>Amt Budgeted</u> <u>Salary & Fringes</u>	<u>Funding</u>
New Positions		
Director of Instructional Technology & Distance Learning	105,311	70% Federal Funding; 30% State and Local Funding
Social Emotional Learning Specialist/Grad. Coach	95,973	Federal Funding and Grant Funding
Assistant/Bookkeeper for Grant Projects	43,005	70% Grant Funding; 30% State and Local Funding
Technology Support Specialist	51,355	State and Local Funding
Teacher Units – Millsaps		
Unmanned Aviation	62,307	CTE Funding
Orientation to Culinary	73,282	CTE Funding
Advanced Manufacturing	73,282	CTE Funding
Interventionist - HWS	56,268	Federal Funding
Interventionist - SHS	77,417	Federal Funding
SPED Teacher Unit - SHS	60,004	State and Local Funding
SPED Teacher Unit – AJHS	52,154	State and Local Funding



Teacher Salary Scale

- \$37,640 to \$56,485 -- A Certificate
- \$40,130 to \$64,420 -- AA Certificate
- \$41,394 to \$67,895 -- AAA Certificate
- \$42,558 to \$71,620 -- AAAA Certificate



Tax Terminology

- Ad Valorem Tax—tax based on value of real and personal property
- Millage Rate—amount per \$1,000 used to calculate taxes on property
 - 10% of the assessed value is the amount on which taxes are paid
 - Example - \$100,000 home
 - 10% = \$10,000
 - $\$10,000/1,000 = \10
 - $\$10 \times \# \text{ of mils} = \text{Approximate amount taxpayer will owe (before homestead exemption or any other credits)}$
 - Millage rate of 66 would = \$660



State Funding Terminology

- MAEP—Mississippi Adequate Education Program
- EEF Buildings & Buses—Education Enhancement Funds used for maintenance of buildings or buses
- EEF Instructional Supplies—Education Enhancement Funds used to help purchase supplies for each state funded teacher – Procurement cards issued to each state funded teacher



MAEP Comparison

2020-2021	2019-2020	Decrease	% Change
\$22,879,257	\$23,346,181	\$(466,924)	(2%)

Please note that final appropriations have not been approved. This is an estimate and may not reflect what will ultimately be approved by the Legislature and signed by the Governor.



EEF – Buildings & Buses Comparison

2020-2021	2019-2020	Increase/Decrease
\$168,777	\$168,777	\$0

Please note that final appropriations have not been approved. This is an estimate and may not reflect what will ultimately be approved by the Legislature and signed by the Governor

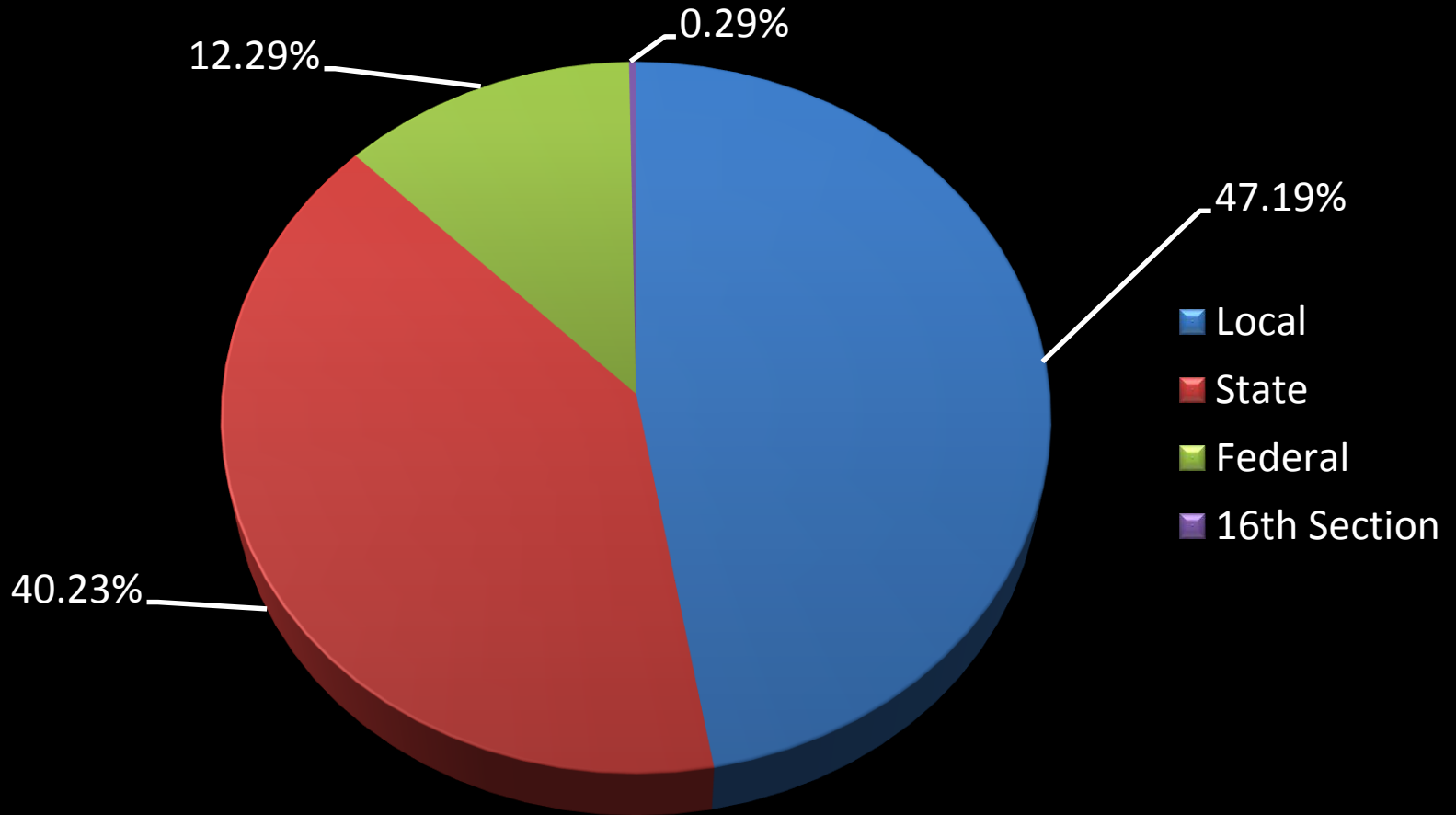


TOTAL PROJECTED REVENUES

	Budget Amount	Budget %
Local Sources (Ad valorem taxes, daily food sales, other)	\$29,246,072	47.19%
State Sources (MAEP, Education Enhancement, Vocational, Homestead Exemption, other)	\$24,933,906	40.23%
Federal Sources (Title I, Title II, IDEA, Child Nutrition, other federal grants)	\$7,615,426	12.29%
Sixteenth Section Sources	\$176,600	0.29%
Total Revenues	\$61,972,004	



2020-2021 Projected Revenues



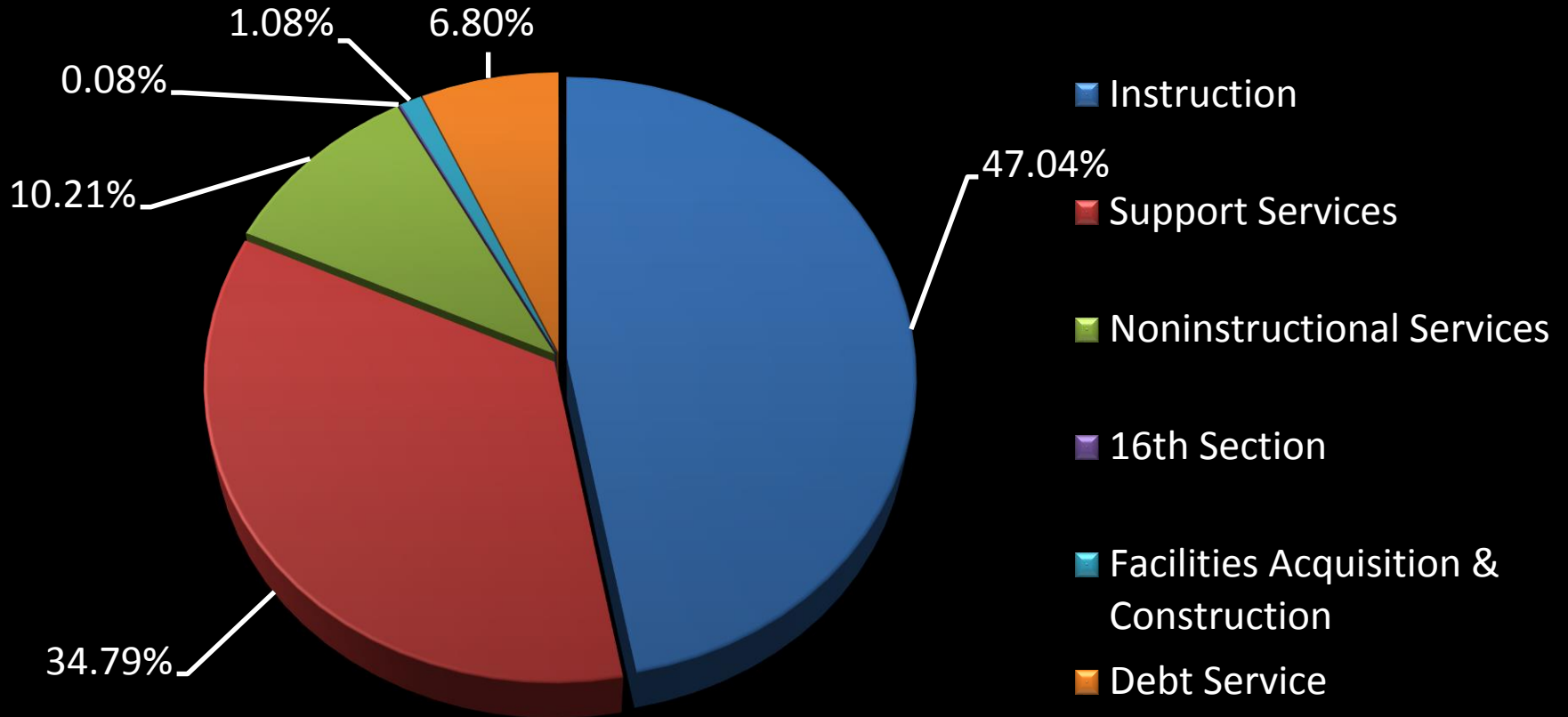


TOTAL PROJECTED EXPENDITURES

	BUDGET AMOUNT	BUDGET %
Instruction	\$30,309,440	47.04%
Support Services	22,418,901	34.79%
Noninstructional Services	6,577,303	10.21%
Sixteenth Section	50,000	0.08%
Facilities acquisition and construction	695,645	1.08%
Debt Service		
Principal	3,428,936	5.32%
Interest	945,963	1.47%
Other	9,500	0.01%
Total	\$64,435,688	



2020-2021 Projected Expenditures





BUDGET HIGHLIGHTS

- DISTRICT MAINTENANCE FUND – FUND 1120
- STATE FUNDED SPECIAL EDUCATION FUND – FUND 1130
- ALTERNATIVE SCHOOL FUND – FUND 1140
- VOCATIONAL EDUCATION FUND – FUND 2711



Revenue – Funds 1120, 1130, 1140 & 2711	BUDGET AMOUNT	BUDGET %
Ad Valorem Tax	22,859,933	47.49%
MAEP	22,879,257	47.53%
Vocational		1.83%
Ad Valorem Tax	422,402	
State Vocational Funds	459,000	
Other	1,514,026	3.15%
Homestead Exemption		
Master Teacher Reimbursement		
Rail Car, Heavy Truck, Rental Car Privilege Tax		
ROTC		
TVA		
E-Rate		
Educable Child		
Carl Perkins Grant		
Miscellaneous Revenue		
Total	\$48,134,618	



Projected Expenditures – Funds 1120, 1130, 1140 & 2711

- Salaries & Fringe Benefits \$39,283,407
81.26% of total expenditures of these 4 funds
- Salary Increases
 - Teachers and other certified staff step increase on applicable salary guide
 - Non-certified staff step increase on applicable salary guide (teacher assistants, clerical, custodial staff)



School Allocations

- Classroom Supplies and Materials \$319,651
 - **Elementary Schools**
 - \$25 per student
 - + \$4.50 per student for art, music and PE supplies/materials
 - Kindergarten classrooms are allocated at least \$1,000 per classroom in order to meet accreditation standards
 - **Middle School**
 - \$35 per student
 - + \$4.50 per student for art, music and PE supplies/materials
 - **High School**
 - \$40 per student
 - +\$4.50 per student for art, music and PE supplies/materials
 - + Choral, Drama, JROTC, Art Competition, Speech & Debate, AP Classes



School Allocations

- In addition, principals will have the opportunity to budget for supplemental classroom supplies/materials and equipment from their Title I and other federal program allocations.



Teacher EEF Debit Cards – (Not included in this budget)

- The teachers will receive an individual “debit card” to be spent at each teacher’s discretion. Amounts are unknown at this time.
- These funds must be spent by March 31, 2021. Any unspent funds will revert to the state to be reallocated statewide in the subsequent year.
- The unspent funds no longer remain with the school district.
- In January, Mrs. McGarr will begin sending reminders to principals that teachers need to spend any balances left on their cards.



LIBRARIES AND MAKER SPACES

- Library allocation - \$112,759
 - Based upon needs assessment of school media specialists and Dr. Brandi Burton
 - Book orders and book replacements
 - Technology upgrades
 - STEM resources
 - Training for school media specialists
- Maker Space allocation - \$28,800
 - Manipulatives
 - Technology
 - Robotics



TEXTBOOKS & CONSUMMABLES

- \$253,300
 - Based upon needs assessment by Administrative staff



ATHLETICS & BAND

- Athletics
 - \$60,000 general fund budget for student athletic insurance, coaches travel, and office supplies
 - \$150,000 to be transferred to Athletic Activity Fund to help fund student athletic supplies and travel expenses for student sports , including the cost of drug screening
 - Memorial Brick Fund – Funded by Donor Revenue - \$51,861 current fund balance
- Band
 - \$74,500 to help fund band camp expenses, instrument repair, student transportation expenses and band supplies



COUNSELORS & PRINCIPALS' OFFICE SUPPLIES

- Counselors
 - Supplies @ \$200 per counselor
 - Travel @ \$600 per counselor
- Principals' Office Supplies
 - \$10 per student
 - Travel @ \$500 per principal
 - Additional travel funds in the amount of \$1000 allocated to West Elementary due to the location of the school facility.
 - Additional travel funds in the amount of \$3,000 allocated to Starkville High School for administrative travel to extra-curricular activities.



OPERATION & MAINTENANCE OF PLANT

- \$4,764,060
 - Maintenance shop salaries and fringe benefits
 - Custodial staff salaries and fringe benefits
 - Utilities
 - Operation and maintenance supplies/materials
 - Purchased services for outside repairs
 - Property insurance



TRANSPORTATION

- \$3,127,895
 - Bus driver salaries and fringe benefits
 - Bus shop salaries and fringe benefits
 - Gasoline
 - Repair parts and supplies for bus shop
 - Purchased services for repairs done outside the bus shop



SECURITY

- \$803,202
 - Security staff salaries and fringe benefits
 - Purchased services
 - Travel
 - Supplies



TECHNOLOGY

- \$1,040,616
 - Technology staff salaries and fringe benefits
 - Computer purchases
 - Other technology equipment replacement
 - Technical services



EEF BUILDINGS AND BUSES REVENUE

- \$168,777
- Used for payments on debt service – These funds were originally pledged by both Starkville School District and Oktibbeha County School District



FAMILY CENTERED PROGRAMS/ EMERSON FAMILY SCHOOL

Director – Dr. Joan Butler

- Extended Day Program – Tuition Based – Expenditures consist of salaries/benefits and supplies - Approximate fund balance of \$511,417
- Emerson Family School – Tuition Based – Expenditures consist of salaries/benefits, consultants and professional services for community classes, and supplies - Approximate fund balance of \$315,319
- Family Center Projects – Funded by contributions and donations – Expenditures consist of office supplies - Approximate fund balance of \$301,876
- Grants
 - Project Care
 - Early Learning Collaborative
 - 21st Century
 - Etc.



OTHER BUDGETS

- School Food Service & Summer Feeding Program
 - Budget prepared by Ginny Hill and her staff
- Federal Programs (Title I, Title II, etc.)
 - Project applications are being prepared by Anna Guntharp and her staff
- IDEA & Preschool
 - Project applications are being prepared by Julie Jones and her staff

THE TOTAL 2020-2021 BUDGET CONSISTS OF 67
INDIVIDUAL BUDGETS



TWO MS CODE SECTIONS THAT PERTAIN TO BUDGETING AND BUDGET MANAGEMENT

- Section 37-61-19
 - “Expenditures shall be limited to budgeted amounts; personal liability for excess.”
- Section 37-61-21
 - Revision of budget



Expenditures Per Pupil

Year	Starkville- Oktibbeha School District	Ranking in State (High to Low)
2015-2016	\$10,789.90	#39
2016-2017	\$10,712.34	#50
2017-2018	\$11,274.97	#36
2018-2019	\$11,996.69	#33
Projected 2019-2020	\$12,118.86	Unknown
Projected 2020-2021	\$12,744.20	Unknown



Ad Valorem Taxes for 2021 Year

- Operational ad valorem/homestead
 - Base Year runs from October 1, 2019 – September 30, 2020
 - We estimate collections in July, August and September 2020
 - Combined Base \$22,859,933
 - Homestead Exemption estimated based upon prior year collections - \$370,290
- Total operational ad valorem/homestead request of \$23,230,223
- Increase in mill value should be sufficient to cover the request without an increase in the mills levied



Ad Valorem Taxes for 2021 Year

- Debt Service ad valorem
 - Limited tax notes (3 mill levy)
 - General obligation bonds
 - 2 Qualified School Construction Bonds – 1 issued as a limited tax note and the other issued as a general obligation bond
- Requirements for the 2020-2021 year
 - Balance in debt service funds: \$1,572,855
 - Requirements for principal and interest payments for 2020-2021 fiscal year: \$3,995,250
 - Funds needed for debt payments due within county's tax year but after end of 2020 school district fiscal year: \$1,800,274
 - Resulting request: \$4,222,669



Ad Valorem Taxes for 2021 Year

- Recap
- Operational Request \$23,230,223 (includes homestead of \$370,290 and ad valorem of \$22,859,933)
- Debt Service Request \$4,222,669
- Request for support of Millsaps Vocational \$422,402
- Total Request \$27,875,294



How does the Request Change from Last Year for Ad Valorem Funds only?

	FY 20-21	FY 19-20	Difference
Operational	\$23,230,223	\$22,223,260	\$1,006,963
Debt Service	\$4,222,669	\$4,040,485	\$182,184
Millsaps	\$422,402	\$404,049	\$18,353



Net Effect

- Total ad valorem/homestead increase of \$1,006,963 for operations
- Increases due to
 - Estimated ad valorem tax on new property added to tax roll

The mill value increased approximately 4.5% from the prior year due to new property added to the tax roll.

Net effect = the increase in mill value should cover the increased request without the levying authority having to increase the number of mills levied



Conclusion

Public Comments