



# Starkville Oktibbeha Consolidated School District

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**2021-2022 Budget Presentation**

June 23, 2021





# School Board Members

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



# FY2022 Budget Highlights

## Description

## Amt Budgeted Salary & Fringes

## Funding

<b>New Positions</b>		
<b>District</b>		
Floating Nurse	73,000	Federal Funds
Intervention Coordinator – 2	159,000	Federal Funds
Part time Bookkeeper –16 <sup>th</sup> Section	25,341	Sixteenth Section Interest Funds
Bookkeeper – Maintenance Dept.	45,942	District Funds (State and Local)
<b>Armstrong Jr. High School</b>		
Teacher Unit	64,000	Federal Funds
Mentor/Interventionist	71,000	Federal Funds
Special Education Teacher	61,000	Federal Funds
Teacher Unit - History	64,385	District Funds (State and Local)
Special Education Teacher	54,244	District Funds (State and Local)
<b>Emerson</b>		
Pre-K Teacher – 2 teacher units	128,000	Federal Funds



# FY2022 Budget Highlights

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<u>Description</u>	<u>Amt Budgeted</u> <u>Salary &amp; Fringes</u>	<u>Funding</u>
<b>New Positions</b>		
<b>Henderson Ward Stewart Elementary</b>		
Mentor/Interventionist – 3 positions	222,900	Federal Funds
Teacher Unit	64,000	Federal Funds
<b>Millsaps Career &amp; Technical Center</b>		
Culinary Arts	56,236	CTE Funding
<b>Overstreet Elementary</b>		
Mentor/Interventionist	71,000	Federal Funds
Teacher Unit	64,000	Federal Funds
<b>Partnership Middle School</b>		
Mentor/Interventionist – 2 positions	142,000	Federal Funds
Teacher Unit	64,000	Federal Funds



# FY2022 Budget Highlights

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<u>Description</u>	<u>Amount Budgeted Salary &amp; Fringes</u>	<u>Funding</u>
<b>New Positions</b>		
<b>Starkville High School</b>		
Teacher Units – 2	128,000	Federal Funds
<b>Sudduth Elementary School</b>		
Interventionist	58,000	Federal Funds
Pre-K Teacher Unit	64,000	Federal Funds
Pre-K Teacher Assistant	23,921	Federal Funds
Teacher Unit	64,000	Federal Funds
<b>West Elementary</b>		
Teacher Unit	64,000	Federal Funds
Art Teacher Unit – Shared between West Elementary and The Learning Center	76,250	Federal Funds



# Teacher Salary Scale

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- \$39,250 to \$57,985 -- A Certificate
- \$41,630 to \$65,920 -- AA Certificate
- \$42,894 to \$69,395 -- AAA Certificate
- \$44,058 to \$73,120 -- AAAA Certificate



# Employee Salary Increases

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- Teachers – Salary increase from the MS State Legislature
- Teachers - \$500 increase in local supplement
- Teacher assistants – minimum salary increased to \$1,000 by MS State Legislature
- Non-certified salary scales increased - minimum of \$10 per hour



# Tax Terminology

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- 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
    - $\$10,000/1,000 = \$10$
    - $\$10 \times \# \text{ of mils} = \text{Approximate amount taxpayer will owe (before homestead exemption or any other credits)}$
    - A millage rate of 66 would = \$660





# State Funding Terminology

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- 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

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2021-2022	2020-2021	Increase	% Change
\$23,522,704	\$23,264,907	\$257,797	1.11%



# EEF – Buildings & Buses Comparison

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<b>2021-2022</b>	<b>2020-2021</b>	<b>Increase/Decrease</b>
<b>\$168,777</b>	<b>\$168,777</b>	<b>\$0</b>



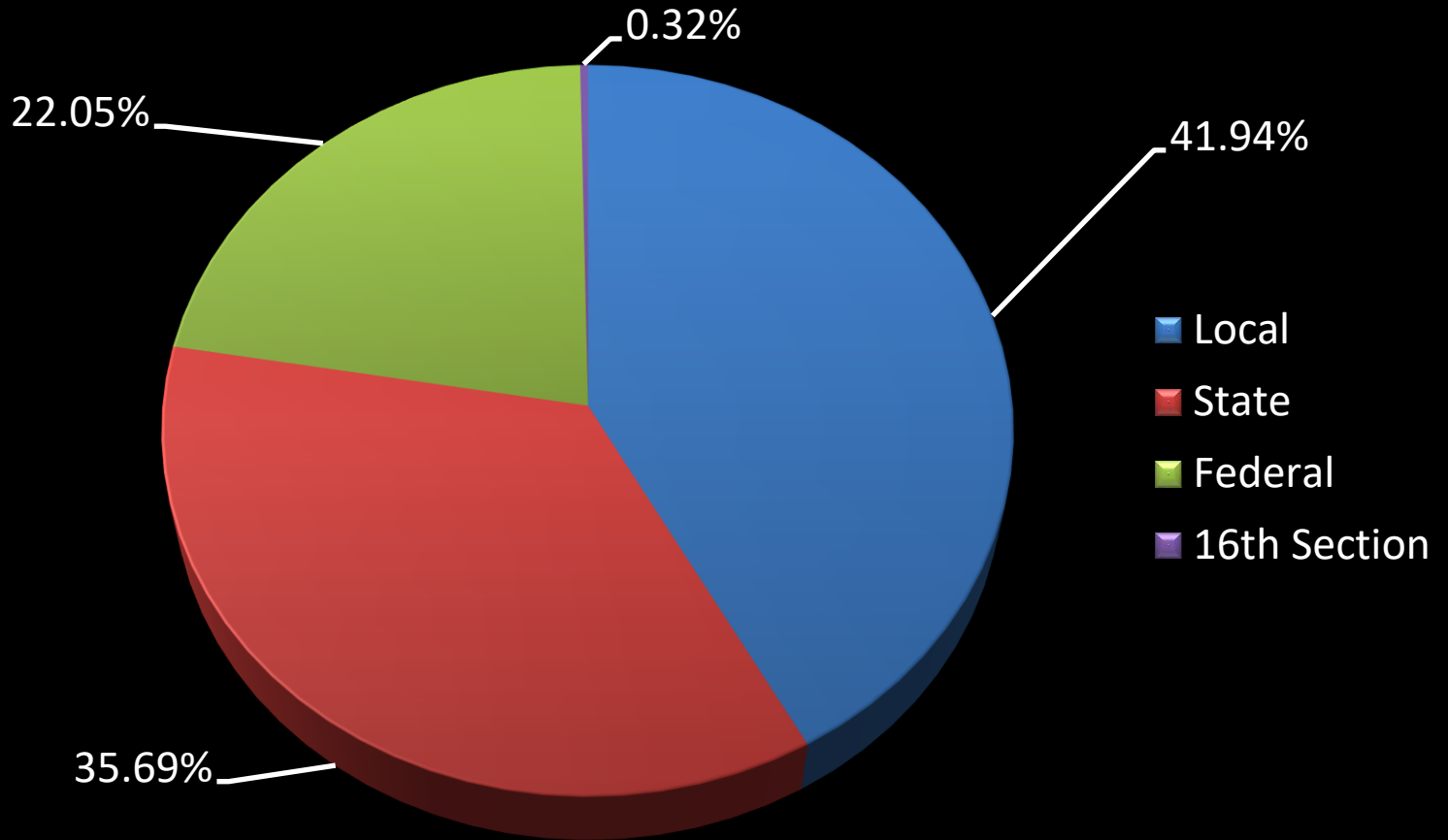
# TOTAL PROJECTED REVENUES

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	Budget Amount	Budget %
Local Sources (Ad valorem taxes, daily food sales, other)	\$30,516,633	41.94%
State Sources (MAEP, Education Enhancement, Vocational, Homestead Exemption, other)	25,970,483	35.69%
Federal Sources (Title I, Title II, IDEA, ESSER, Child Nutrition, other federal grants)	16,044,671	22.05%
Sixteenth Section Sources	236,150	0.32%
<b>Total Revenues</b>	<b>\$72,767,937</b>	



# 2021-2022 Projected Revenues



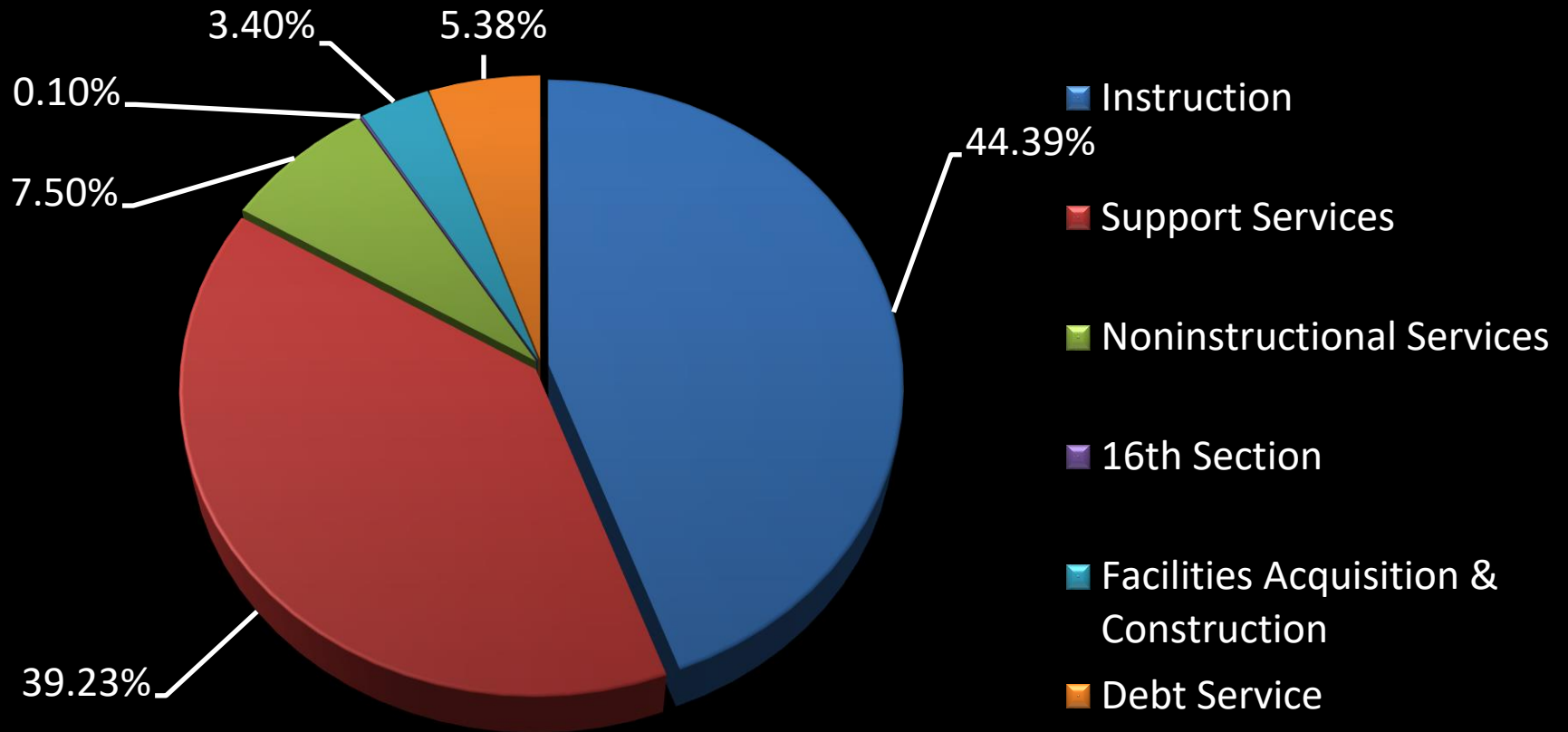


# TOTAL PROJECTED EXPENDITURES

	BUDGET AMOUNT	BUDGET %
Instruction	\$35,983,029	44.39%
Support Services	31,801,324	39.23%
Noninstructional Services	6,075,604	7.50%
Sixteenth Section	83,066	0.10%
Facilities acquisition and construction	2,756,944	3.40%
Debt Service		
Principal	3,513,936	4.33%
Interest	845,700	1.04%
Other	8,000	0.01%
<b>Total</b>	<b>\$81,067,603</b>	



# 2021-2022 Projected Expenditures





# BUDGET HIGHLIGHTS

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

These are the main operating funds of the district





<b>Revenue – Funds 1120, 1130, 1140 &amp; 2711</b>	<b>BUDGET AMOUNT</b>	<b>BUDGET %</b>
<b>Ad Valorem Tax</b>	<b>24,231,000</b>	<b>47.70%</b>
<b>MAEP</b>	<b>23,522,704</b>	<b>46.30%</b>
<b>Teacher and teacher assistant pay raise</b>	<b>597,745</b>	<b>1.18%</b>
<b>Vocational</b>		
<b>Ad Valorem Tax</b>	<b>433,933</b>	<b>0.85%</b>
<b>State Vocational Funds</b>	<b>500,000</b>	<b>0.98%</b>
<b>Other</b>	<b>1,517,771</b>	<b>2.99%</b>
<b>Homestead Exemption</b>		
<b>Master Teacher Reimbursement</b>		
<b>Rail Car, Heavy Truck, Rental Car Privilege Tax</b>		
<b>ROTC</b>		
<b>TVA</b>		
<b>Educable Child</b>		
<b>Carl Perkins Grant</b>		
<b>Miscellaneous Revenue</b>		
<b>Total</b>	<b>\$50,803,153</b>	



# Projected Expenditures – Funds 1120, 1130, 1140 & 2711

- Salaries & Fringe Benefits \$41,852,385  
80.86% of total expenditures of these 4 funds



# School Allocations

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- Classroom Supplies and Materials \$325,924
  - **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/Jr. High School**
    - \$35 per student
    - + \$4.50 per student for art and PE supplies/materials
  - **High School**
    - \$40 per student
    - +\$4.50 per student for art and PE supplies/materials



# School Allocations

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- Additional allocations for the following
  - Drama
  - JROTC
  - Art Competition
  - Speech and debate
  - AP classes



# School Allocations

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- 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)

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- 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, 2022. 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

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- Library allocation - \$139,104
  - 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 - \$28,000
  - Manipulatives
  - Technology
  - Robotics



# TEXTBOOKS & CONSUMMABLES

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- \$278,000
  - Based upon needs assessment by Administrative staff





# ATHLETICS

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- Athletics
  - \$66,500 general fund budget for student athletic insurance, coaches travel, and office supplies
  - \$181,000 to be transferred to Athletic Activity Fund to help fund student athletic supplies, field maintenance and travel expenses for student sports, including the cost of drug screening
  - Memorial Brick Fund – Funded by Donor Revenue - \$46,961 current fund balance



# BAND AND CHORUS

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- Band
  - \$83,375
  - Band camp expenses, instrument repair, student transportation expenses and band supplies
  - Funding of a portion of future band uniform replacement
- Chorus
  - \$39,645
  - Choral workshops, choral auditions, festivals, choral supplies
    - Partnership Middle School
    - Armstrong Jr. High School
    - Starkville High School



# COUNSELORS & PRINCIPALS OFFICE

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- Counselors
  - Supplies @ \$200 per counselor
  - Travel @ \$600 per counselor
- Principals' Office
  - \$10 per student for supplies
  - 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

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- \$4,773,908
  - Maintenance shop salaries and fringe benefits
  - Custodial staff salaries and fringe benefits
  - Utilities
  - Operation and maintenance supplies/materials
  - Purchased services for outside repairs
  - Property and liability insurance
  - HVAC unit replacement
  - School furniture replacement



# TRANSPORTATION

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- \$3,650,258
  - 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
  - Purchase of 5 new school buses



# SECURITY

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- \$809,017
  - Security staff salaries and fringe benefits
  - Purchased services
  - Travel
  - Supplies



# TECHNOLOGY

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- \$1,771,042
  - Technology staff salaries and fringe benefits
  - Computer purchases
  - Technology equipment replacement
  - Technical services



# ADVERTISING/DIGITAL MEDIA

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- \$182,197
  - Public information staff salary and fringe benefits
  - Professional services for social media
  - Professional photography services
  - Supplies and items used for advertising





# ADVERTISING/DIGITAL MEDIA

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- District marketing plan
  - Professional photography, student portraits
  - Each school - \$750
  - Athletic department - \$2,000
  - HR Department - \$1,000



# EEF BUILDINGS AND BUSES REVENUE

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



## DISCOVERY CENTER

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- Connects home, school and community with excellence
- 5 evidence-based factors
  - Parental resilience
  - Social connections
  - Concrete support in times of need
  - Knowledge of parenting and child development
  - Social and emotion competence of children



## DISCOVERY CENTER

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- Designed to strengthen the family unit
  - Families Strengthening Families
  - Project CARE Resource Center
  - Project Peace
- Provides support services that impact the school day
  - Project Help
  - 21<sup>st</sup> Century Community Learning Centers
  - Early Learning Collaborative
  - safeSPACE



## DISCOVERY CENTER

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- Collaborates with the community to strengthen families thereby impacting student success
  - Excel by 5
  - Connecting to Community Resources

[www.starkvillesd.com/discoverycenter](http://www.starkvillesd.com/discoverycenter)



## OTHER BUDGETS

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- School Food Service & Summer Feeding Program
  - Budget prepared by Ginny Hill and her staff
- Federal Programs (Title I, Title II, ESSER, 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 2021-2022 BUDGET CONSISTS OF 69  
INDIVIDUAL BUDGETS



# TWO MS CODE SECTIONS THAT PERTAIN TO BUDGETING AND BUDGET MANAGEMENT

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- 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

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<b>Year</b>	<b>Starkville- Oktibbeha School District</b>	<b>Ranking in State (High to Low)</b>
<b>2015-2016</b>	<b>\$10,789.90</b>	<b>#39</b>
<b>2016-2017</b>	<b>\$10,712.34</b>	<b>#50</b>
<b>2017-2018</b>	<b>\$11,274.97</b>	<b>#36</b>
<b>2018-2019</b>	<b>\$11,996.69</b>	<b>#33</b>
<b>2019-2020</b>	<b>\$12,133.02</b>	<b>#39</b>
<b>Projected 2020-2021</b>	<b>\$12,744.20</b>	<b>Unknown</b>
<b>Projected 2021-2022</b>	<b>\$13,325.00</b>	<b>Unknown</b>





# Projected Ad Valorem Taxes for 2022 Year

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- Operational ad valorem/homestead
  - Base Year runs from October 1, 2020 – September 30, 2021
  - We estimate collections in July, August and September 2021
  - Combined Projected Base \$23,740,827
  - Homestead Exemption estimated based upon prior year collections - \$364,633
- Projected operational ad valorem/homestead request of \$24,595,633
- Projected increase in mill value should be sufficient to cover the request without an increase in the mills levied



# Projected Ad Valorem Taxes for 2022 Year

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- 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 2021-2022 year
  - Projected Balance in debt service funds: \$1,554,960
  - Requirements for principal and interest payments for 2021-2022 fiscal year: \$3,987,986
  - Projected funds needed for debt payments due within county's tax year but after end of 2022 school district fiscal year: \$1,906,304
  - Projected request: \$4,339,330



# Projected Ad Valorem Taxes for 2022 Year

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- Recap
- Projected Operational Request \$24,595,633 (includes homestead of \$364,633 and ad valorem of \$24,231,000)
- Projected Debt Service Request \$4,339,330
- Projected Request for support of Millsaps Vocational \$433,933
- Total Projected Request \$29,368,896



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

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	FY 21-22 Projected	FY 20-21 Actual	Difference
Operational	\$24,595,633	\$23,230,223	\$1,365,410
Debt Service	\$4,339,330	\$4,222,669	\$116,661
Millsaps	\$433,933	\$422,402	\$11,531



# Net Effect

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- Total projected ad valorem/homestead increase of \$1,365,410 for operations
- Any increases will be due to
  - Estimated ad valorem tax on new property added to tax roll
  - Increase in local contribution as allowed under MS code section 37-57-104 (\$191,988)

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



# Conclusion

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Public Comments