



# Starkville Oktibbeha Consolidated School District

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**2023-2024 Budget Presentation**

**August 8, 2023**





# School Board Members

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- Jamila Taylor, President
- Dr. Debra Prince, Vice President
- Cassandra Palmer, Secretary
- Sumner Davis, Assistant Secretary
- Wesley Gordon, Member



# FY2024 Budget Highlights

<b>New Positions Added to Budget</b>	
<b>Description</b>	<b>Funding</b>
Facilities Director	District Funds
Asst. to the Director of Communications	District Funds
Part-time SHS Mentor to Students	District Funds
Supervisor of Custodial Services	District Funds
AP Psychology Teacher – SHS	District Funds
Drivers Ed. Teacher – SHS	District Funds
Teacher Assistant – HWS	District Funds
4 Custodians – PMS	District Funds
Special Education Teacher – Sudduth	District Funds
Special Education Teacher – HWS	District Funds
Part-time Teacher Asst. – Evening School	District Funds
Teacher – HWS	District Funds – Restructuring of job positions
Teacher – HWS	District Funds – Restructuring of job positions
Assistant Principal - Sudduth	25% District Funds / 75% Preschool Collab. Funds



# FY2024 Budget Highlights

New Positions Added to Budget	
Description	Funding
Pre-K Specials Teacher - Sudduth	Early Learning Collaborative Funds
Pre-K Teacher – Sudduth	Early Learning Collaborative Funds
Pre-K Teacher Asst. - Sudduth	Early Learning Collaborative Funds
Pre-K Teacher Asst. – Sudduth	Early Learning Collaborative Funds
Pre-K Family Enrichment Coordinator – DC	Early Learning Collaborative Funds
Teacher – Sudduth	Title I Funds
Teacher - West Elementary	ARP ESSER Funds
Lead Teacher - HWS	ARP ESSER Funds
TSI Interventionist - AJHS	School Improvement Funds
Special Education Teacher Asst. – SHS	Federal Special Education Funds
Special Education Teacher Asst. - Sudduth	Federal Special Education Funds
Project Search Instructor	MS Dept. of Rehabilitation Services
Welding Instructor – MCTC	CTE Funds



# Teacher Salary Scale

(Amounts include local supplements which range from \$2,250-\$3,250)

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- \$43,750 to \$63,500 -- A Certificate
- \$45,350 to \$69,050 -- AA Certificate
- \$46,450 to \$71,100 -- AAA Certificate
- \$47,950 to \$74,650 -- AAAA Certificate



# 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 purchase of buses
- EEF Instructional Supplies—Education Enhancement Funds used to help purchase supplies for teachers – Procurement cards issued to each teacher.



# MAEP Comparison

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<b>2023-2024</b>	<b>2022-2023</b>	<b>Decrease</b>	<b>% Change</b>
<b>\$24,494,240</b>	<b>\$24,650,767</b>	<b>\$156,527</b>	<b>-0.63%</b>





# Teacher/TA Pay Raise Allocation

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2023-2024	2022-2023	Decrease	% Change
\$2,818,918	\$2,823,218	\$4,300	-0.15%



# EEF – Buildings & Buses Comparison

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<b>2023-2024</b>	<b>2022-2023</b>	<b>Increase/Decrease</b>
<b>\$168,777</b>	<b>\$168,777</b>	<b>\$0</b>



# Average Daily Enrollment Allocation

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- \$1,106,067
- House Bill 1613, Section 47
- \$100 Million allocated statewide – public and charter schools included
- Based on Average Daily Enrollment
- Approx. \$230 per student
- Not to be used for salary increases for Superintendents, Assistant Superintendents or Principals



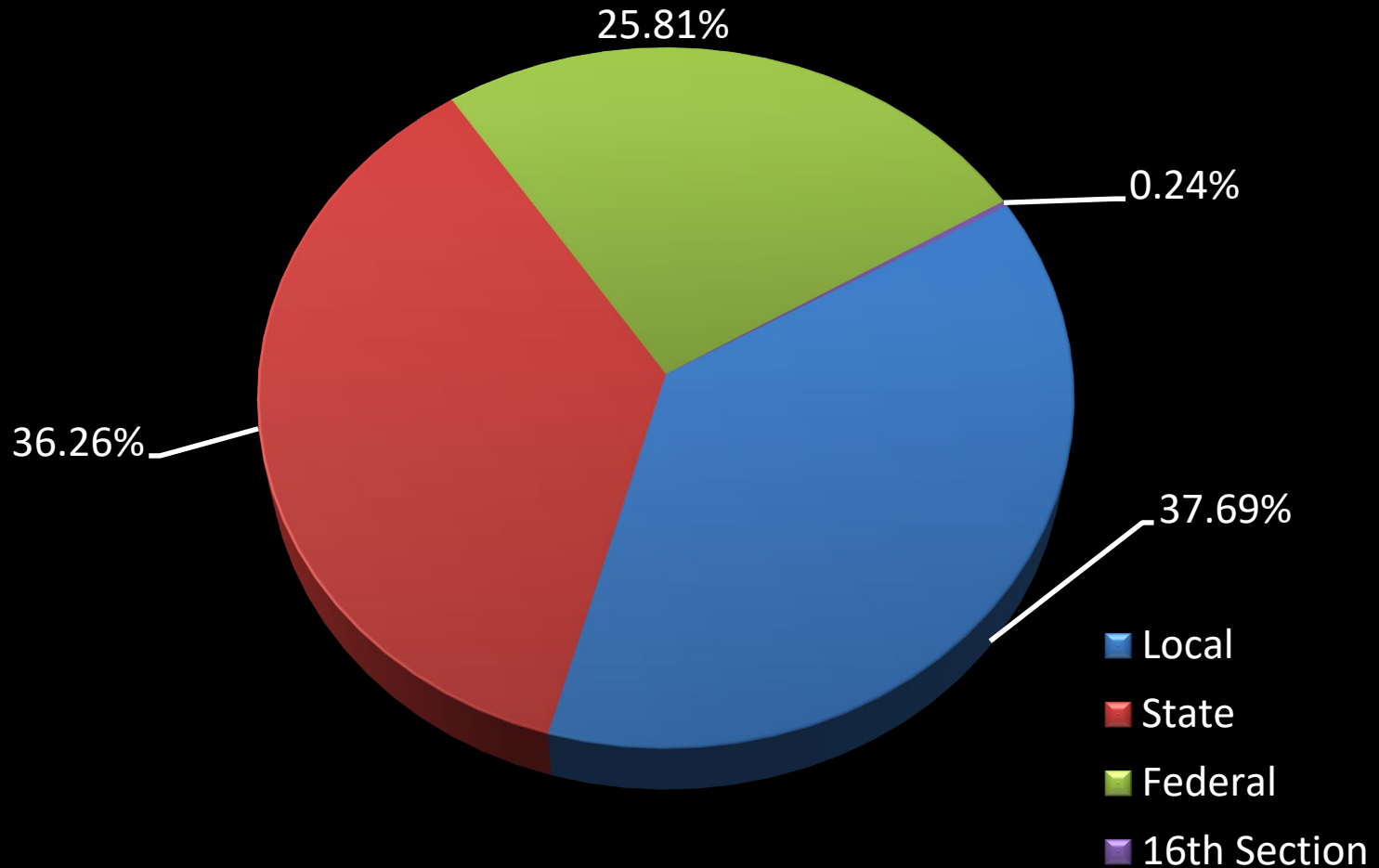
# TOTAL PROJECTED REVENUES

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	Budget Amount	Budget %
Local Sources (Ad valorem taxes, extended day and Emerson tuition, donations, daily food sales, other)	\$32,364,827	37.69%
State Sources (MAEP, teacher and TA pay raise allocation, Education Enhancement, Average Daily Enrollment Allocation, Vocational, Homestead Exemption, Child Nutrition, Grants, other)	31,135,798	36.26%
Federal Sources (Title I, Title II, IDEA, ESSER, Child Nutrition, other federal grants)	22,165,547	25.81%
Sixteenth Section Sources	211,398	0.24%
<b>Total Revenues</b>	<b>\$85,877,570</b>	



# 2023-2024 Projected Revenues



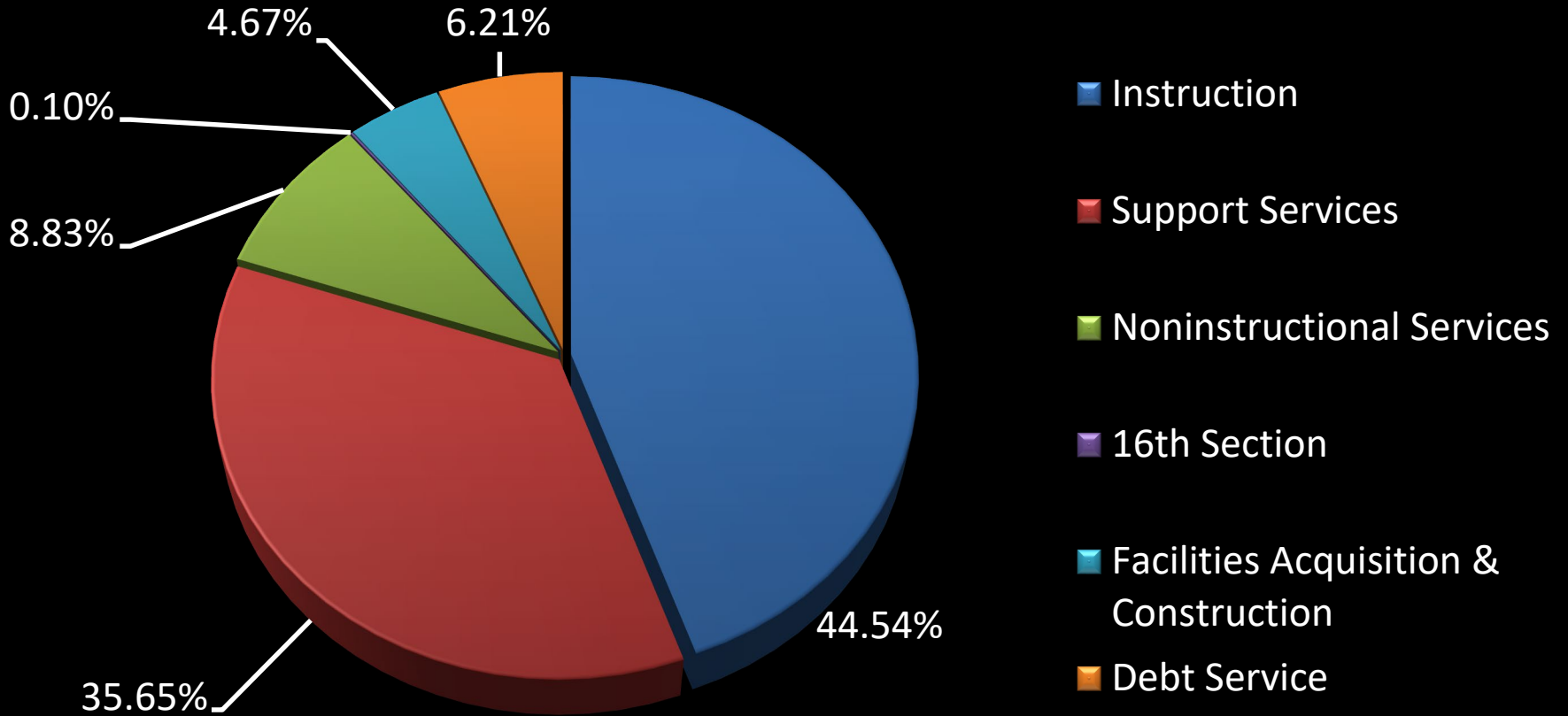


# TOTAL PROJECTED EXPENDITURES

	BUDGET AMOUNT	BUDGET %
Instruction	\$39,737,098	44.54%
Support Services	31,799,162	35.65%
Noninstructional Services	7,874,151	8.83%
Sixteenth Section	91,610	0.10%
Facilities acquisition and construction	4,161,774	4.67%
Debt Service		
Principal	4,819,461	5.40%
Interest	717,998	0.80%
Other	6,500	0.01%
<b>Total</b>	<b>\$89,207,754</b>	



# 2023-2024 Projected Expenditures





# REVENUES VS EXPENDITURES

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- Projected Revenues                      \$85,877,570
- Projected Expenditures                89,207,754
  
- Expenditures exceed revenues due to construction and other “one-time” funds that are currently on hand.
  
- No revenue (other than interest) will be received in these “one-time” funds during the year. However, expenditures are budgeted in order to use the funds on hand.





# Projected Expenditures

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- Salaries & Fringe Benefits \$58,947,142  
66.08% of total expenditures
- Facilities Acquisition & Construction 4,161,774  
4.67% of total expenditures
- Debt payments 5,543,959  
6.21% of total expenditures



# School Allocations

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- Classroom Supplies and Materials \$332,338
  - **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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- Allocations are included for the following
  - JROTC and Jr. Cadet Corps
  - Art Competition
  - Speech and debate
  - AP classes
  - Gifted 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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- Individual teacher “debit card” to be spent at each teacher’s discretion
- \$672 on each card for 2023-2024
- Funds must be spent by April 1, 2024.
  - Unspent funds revert to the state



# LIBRARIES AND MAKER SPACES

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- Library allocation - \$136,900
  - Book orders and book replacements
  - Technology upgrades
  - STEM resources
  - Training for school media specialists
- Maker Space allocation - \$40,500
  - Manipulatives
  - Technology
  - Robotics



# TEXTBOOKS & CONSUMMABLES

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- \$396,835
  - New ELA Curriculum



# ATHLETICS

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- Athletics
  - \$54,000 general fund budget for student athletic insurance, coaches travel, and office supplies
  - \$354,000 to be transferred to Athletic Activity Fund:
    - Athletic supplies
    - Athletic field maintenance
    - Travel expense for student sports
    - Uniforms
    - Football helmets
    - Drug screening
  - Memorial Brick Fund – Funded by Donor Revenue - \$17,337 current fund balance





# BAND, CHORUS, and THEATRE

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- Band
  - \$105,875
  - Band camp expenses, instrument repair, student travel and band supplies
  - Funding of a portion of future band uniform replacement
- Chorus
  - \$46,870
  - Choral workshops, choral auditions, festivals, choral supplies
    - Partnership Middle School
    - Armstrong Jr. High School
    - Starkville High School
- Theatre
  - \$15,410
  - Scripts, performance rights, choreography, costume and prop rental/lighting
    - 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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- \$5,678,766
  - 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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- \$3,948,278
  - 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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- \$969,702
  - Security staff salaries and fringe benefits
  - Purchased services
  - Travel
  - Supplies



# TECHNOLOGY

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- \$1,792,366
  - Technology staff salaries and fringe benefits
  - Computer purchases
  - Technology equipment replacement
  - Technical services



# ADVERTISING/DIGITAL MEDIA

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- \$207,952
  - Public information staff salary and fringe benefits
  - Professional services
  - Supplies and items used for advertising



# 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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- Connecting home, school and community with excellence
- Learning Collaborations
  - MakerSpaces
  - 21<sup>st</sup> Century School Libraries and Media Centers
  - Discovery Street summer and after school childcare
  - Discovery Blastoff summer camps
  - Etc.



# DISCOVERY CENTER

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- Family Services
  - 5 evidence-based factors
    - Parental resilience
    - Social connections
    - Concrete support in times of need
    - Knowledge of parenting and child development
    - Social and emotional competence of children
  - Project Care
  - Families Strengthening Families
  - Project PEACE



## DISCOVERY CENTER

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- School Services – Provides support services that impact the school day.
  - Project Help
  - Project Reach
  - 21<sup>st</sup> Century Community Learning Centers
  - Reading to Succeed
  - Early Learning Collaborative
  - SafeSPACE



## DISCOVERY CENTER

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- Community Services – collaboration with community leaders, organizations, and agencies to strengthen families thereby impacting student success.
  - Excel by 5
  - Connecting to Community Resources



## OTHER BUDGETS

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- School Food Service & Summer Feeding Program
- Federal Programs (Title I, Title II, School Improvement, ESSER, etc.)
- IDEA & Preschool
- Other Grant Funds
- School Activity Funds

THE TOTAL 2023-2024 BUDGET CONSISTS OF 70  
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.”
    - Expenditures limited to resources available
- Section 37-61-21
  - Revision of budget allowed



# 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>2020-2021</b>	<b>\$13,391.05</b>	<b>#42</b>
<b>2021-2022</b>	<b>\$14,280.97</b>	<b>#57</b>



# Projected Ad Valorem Taxes for 2023-2024 Year

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- Operational ad valorem/homestead
  - Base Year runs from October 1, 2022 – September 30, 2023
  - We estimate collections in July, August and September 2023
  - Combined Projected Base (not including homestead)  
\$25,276,819
  - Homestead Exemption estimated based upon prior year collections - \$407,125
  - Any additional increase due to estimated ad valorem tax on new property
- Projected operational ad valorem/homestead request of \$25,941,944
- Projected increase in mill value should be sufficient to cover the request without an increase in the mills levied





# Projected Ad Valorem Taxes for 2023-2024 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 2023-2024 year
  - Limited Tax Notes - \$1,156,635
  - General Obligation Bonds - \$3,560,445
  - Projected request: \$4,717,080



# Projected Ad Valorem Taxes for 2023-2024 Year - Recap

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- Projected Operational Request \$25,941,944 (includes homestead of \$407,125 and ad valorem of \$25,534,819)
- Projected Debt Service Request \$4,717,080
- Projected Request for support of Millsaps Vocational \$471,708
- Total Projected Request \$31,130,732



# Net Effect

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- Any increase will be due to
  - Estimated ad valorem tax on new property added to tax roll

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