



# GREENWOOD LEFLORE CONSOLIDATED SCH

## Public Budget Hearing

# Public Budget Hearing

(Yearly Requirement)

# 2020-2021 SY

Mrs. Kellia Washington, Chief of Finance

July 28, 2020





# GREENWOOD LEFLORE CONSOLIDATED SCHOOL DISTRICT

## MISSION – VISION – FOCUS-MOTTO

### **Mission**

The mission of the Greenwood Leflore Consolidated School District is to unify, prepare all students for college and career by providing a high-quality learning

### **Vision**

A community united to improve the quality of life through education

### **Focus**

Investing in our future by developing every student

### **Motto**

20/20 Vision



## DISTRICT GOALS

- Goal 1: Increase Student Achievement
- Goal 2: Provide Safe and Orderly Schools
- Goal 3: Provide a Positive Educational Experience
- Goal 4: Improve Parent and Community Engagement
- Goal 5: Maintain Fiscal Integrity and Accountability



# AD VALOREM TAX

- What is ad valorem tax?
  - An **ad valorem tax** is a **tax** based on the assessed value of an item, such as real **estate** or personal **property**.  
common **ad valorem taxes** are **property taxes** levied on real **estate**.
- Why do we ask for ad valorem taxes?
  - The Mississippi State law 37-57-104 requires that we collect a local contribution or an ad valorem tax eff





## PURPOSE OF PUBLIC HEARING

- This is the Public Hearing regarding the spending plan for the GLCSD's Maintenance/ Operations. The Notice of Proposed Ad Valorem Tax Effort was originally run to include only the General Fund (impacted by Ad Valorem Taxes) and then republished to include all sources.
- Special Revenue budget amounts are being provided for information only and as they become available. Revenue amounts are still pending as information is still being provided by the Mississippi Department of Education.
- The GLCSD Total Budget amounts from all sources are pending and subject to change but are not adopted by August 15, 2020 and to be submitted to the taxing authority.

# GENERAL FUND REVENUE

## ■ Revenue for FY21-

### ■ Local Sources 37%

- Examples: ad valorem taxes: automobile tags, homes, business fixtures and equipment, and rent mineral stamps, donations from the community, fund raisers, games, etc.

### ■ State Sources 62%

- Examples: MAEP(MS Adequate Education Program, homestead reimbursement, tax forfeited lar

### ■ Federal Sources 1%

- Examples: Disability assistance, positive behavior funds, and privilege taxes.



## TOTAL REVENUE – ALL FUNDS

### ■ Revenue for FY21-

#### ■ Local Sources 21%

- Examples: Food Service: adult sales, extra food sales, and state supplements, JDC (Juve Center) which is shared by 20 school districts in the state.

#### ■ State Sources 40%

- School Recognition, Building & buses, and Vocational funding

#### ■ Federal Sources 38%

- Title I, I-D, II, IV, V, and VI. Special Education and Preschool

# AVERAGE DAILY ATTENDANCE

## GLCSD: Average Daily Attendance (ADA)

The total number of days of student **attendance** divided by the total number of days in the school year. A student attending every day would equal one **ADA**. ADA is not the same as enrollment which is the number of students enrolled in each school and district. No student = No ADA

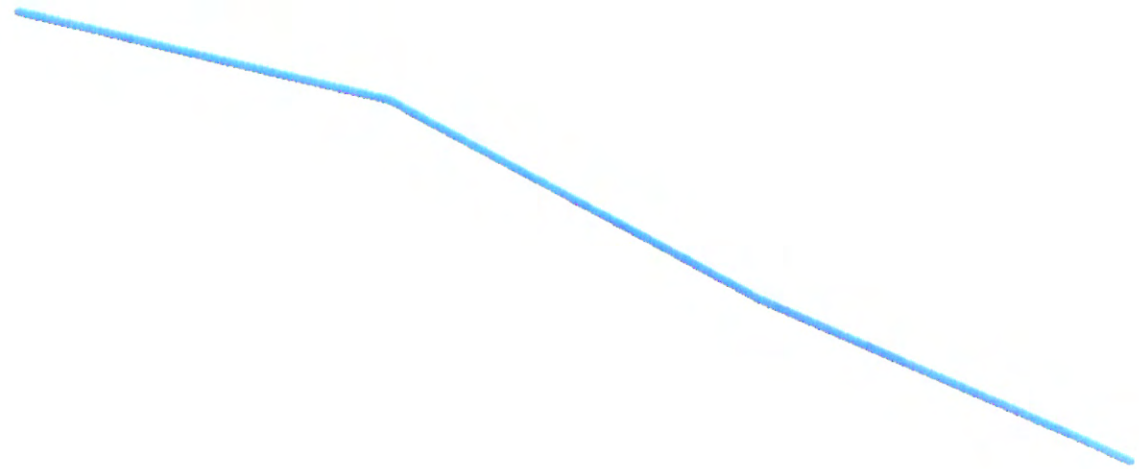
FY 21	4194	less 120 enrolled in new charter school
■ FY 20	4256	
■ FY 19	4451	
■ FY18	4693	
■ FY 17	4799	
■ FY 16	4845	
■ FY 15	4949	

**ADA is**  
**not the**  
**same as**  
**enrollment**



# AVERAGE DAILY ATTENDANCE

FY 17	4799
FY18	4693
FY 19	4451
FY20	4256
FY21	4194



## STATE SOURCES REVENUE - MAEP

- FY 20 Actual funding amount GLCSD received \$19,168,1
- FY 21 Projected funding amount \$18,389,7

**REDUCTION OF**

**\$778,38**



## STATE FUNDING HIGHLIGHTS

- Decline in Average Daily Attendance
  - **\$1,095,819**
  - Increase due to increase in base student cost due to the teacher
  - \$ 864,460

Based on up to 10% underfunding plan **for \$778,388 less in State funding for FY21**

## CHARTER SCHOOL IMPACT ON MAEP/GENERAL FUND REVENUE

- GLCSD must make yearly local support payments to the local school before January 16 using its MAEP funds.
- This amount is calculated by taking GLCSD's total ad valorem receipts FY20 divided by ADM months 1-9 FY20 X the number of students attending charter schools from the school district.
- **Example of estimated MAEP reduction:**  
**Local Ad valorem collections estimated to be \$11,885,072 divided by 4256 (ADM) times 120 charter school students = \$335,100**  
**reduction in MAEP**



## REDUCTION IN STATE FUNDING

\$1,113,493 reduction

The Governor has **NOT** approved a funding education.

# NOTICE OF PROPOSED AD VALOREM TAX EFFORT

- The Greenwood Leflore Consolidated School District will hold a public hearing on its proposed budget for fiscal year 2020-2021 on July 28th at 5:30 pm at the Greenwood Leflore Consolidated Service Building. For public viewing, please visit the district webpage at [www.glcisd.org](http://www.glcisd.org) and click Stream under the District tab. The Greenwood Leflore Consolidated District is now operating a total revenue budget of \$ 51,026,061. Of that amount 22 percent or \$11,274,814 of such revenue is derived through ad valorem taxes. For next fiscal year, the proposed combined budget has total projected revenue of \$61,370,117 of that amount, 19 percent or \$11,885,072 is proposed to be financed through a total ad valorem tax levy.
- For the next fiscal year, the proposed increase in ad valorem tax effort by Greenwood Leflore School District may result in an increase in the ad valorem tax millage rate. Ad valorem taxes are levied on homes, automobile tags, business fixtures and equipment, and rental real property.
- Any citizen of the Greenwood Leflore Consolidated School District is invited to attend this public hearing and livestreaming\* on the proposed ad valorem tax effort, and will be allowed to speak for a reasonable period of time and offer tangible evidence before any vote is taken.



## LOCAL SOURCES REVENUE PROPOSED AD VALOREM TAX EFFORT

■ FY 20	\$ 11,274,814
■ FY 21	\$ 610,258 Increase
Total	\$ 11,885,072

\* Met with the County Representatives and was asked if we could decrease our request by 2%, a result, the district will not be asking for \$11.8 million. We will be asking for approximately \$11.6

Note: This effect on millage is determined by the County Board of Supervisors. ad valorem request, the Board of Education **did NOT ask** for \$1,086,000 in new NOT FUNDED BY THE STATE WHICH MEANS **GLCSD ABSORBED THIS REDUCTION last year.** The state allows the district to ask for these funds. However, because we did not want taxes to increase any higher last year expected, the district did not make a request for these funds.

GLCSD must submit their funding request by August 15, 2020.

# MILLAGE RATES COMPARISON (SURROUNDING DISTRICTS)

**Millage** is a relatively obscure term that represents the tax rate levied on real estate or other property. A mil of a dollar, or one tenth of one cent. The millage rate is the number of dollars of tax assessed for each \$1,000 value.

■ Carroll County	33.98
■ West Tallahatchie	34.41
■ Humphreys	37.07
■ Grenada	42.86
■ <b>GLCSD</b>	<b>44.12</b>
■ East Tallahatchie	46.57
■ Sunflower	52.77
■ Holmes	54.71



## MILLAGE RATES COMPARISON

(SIMILAR SIZED DISTRICTS (APPROXIMATELY 4,000 STUDENTS))

■ GLCSD	44.12*
■ Lowndes	46.65
■ Clinton	67.94
■ Starkville Oktibbeha	65.08
■ Meridian	62.82
■ Greenville	60.00

**We are much lower than other districts similar to our size.**

# NEW FEDERAL REVENUE – CARES ACT

Elementary & Secondary School Emergency Relief fund (ESSERF)

\$3,442,803 (March 13, 2020 through September 30, 2022 first and last date to o

Can be used for PPE(Personal Protective Equipment), cleaning and sanitizing materials and similar supplies necessary to maintain school operations during and after the COVID-19 pandemic. Since learning can and should continue, the Department encourages Local Educational Agencies) to target ESSER funding on activities that will support remote learning for all students, especially disadvantaged or at-risk students, and their teachers.

**\*From MDE guidance 5/28/2020**



## ESSER FUNDS PLANNED USAGE

Elementary & Secondary School Emergency Relief fund (ESSERF)

Broad Band

Hot Spots

PPE (Personal Protective Equipment)

Transportation

Administration of Grant

## DISTANCE LEARNING GRANT/ 20% MATCH

- Laptop (MacBooks for Teachers)
- Tablets (I-pads)
- System Learning Device (Additional Chromebooks for Student)
- Learning Management System Software (Canvas)

■ Total Grant \$1.2M

**Subject to change.**



## NEW PROGRAMS/INITIATIVES

- Online resources v. textbooks
- Learning management software
- Professional development for online learning
- Technology for teachers
- School nurses (2) and related supplies
- Private school sharing of funds (projected opening fall 2021)

## FACILITY AND MAINTENANCE NEEDS

Roofing repairs from 2015 MDE audit

Central office basement repair(if approved by the Board)

Replacement buses

Lawn mower

Tractor with bush hog



## ONGOING PROGRAMS

- Remove carpet in all classrooms
- Supplies for classroom and buses – hand dispensers etc.
- Classroom furniture for social distancing (PreK and Kindergarten)
- Covid-19 precautionary supplies
- Food service warming stations, disposable trays, and other supplies
- Transportation - Bus monitors
- Athletics - Recondition or replace helmets

## FY 2021 GENERAL FUND BUDGET

■ Total Revenue	\$35,969,368*
■ Total Expenditures	\$35,169,615
■ Total Other Financing Sources (Uses)	<u>(268,882)</u>
■ Pending Revenue over expenditures	\$ 530,870
■ Less: Match for Distance Learning Grant	<u>\$ (327,000)</u>
Potential General Fund Revenue over Other Uses	\$ 203,870

**\*This number will change – as state revenue is not finalized!**



## SUMMARY

The federal funding is just being released. The plan is to use federal funding whenever possible to fund new programs and support ongoing programs for the best learning environment.

The school districts budget must be adopted and submitted to the county by August 15, 2020. The county calculates the millage rate.

## ADDITIONAL INFORMATION BASED ON PUBLIC QUESTIONS

- Is the budget based on a maximum enrollment of 4,800 students, or on this year's ADA of 4,256
  - No. The budget is not based on the ADA.
  - Local ad valorem taxes have nothing to do with student enrollment.
- Why should there be a projected 5% tax increase if you are supporting fewer students?
  - The district is not asking for a 5% tax increase. It is requesting a 2% increase. A tax increase has nothing to do with enrollment. It deals with the actual expenses for the district.
  - The district met with the County Representatives and was asked if we could decrease our request of 4%



## ADDITIONAL INFORMATION BASED ON PUBLIC QUESTIONS

- How much of the difference in 4,800 students and ADA of 4,256 is due to absenteeism/truancy, frequent problem in the county system as reported in prior county meetings and by the Conserv
  - Although we cannot speak to reports regarding previous administrations, as we are not privy to the specifics made during those meetings, if students do not attend school, then the district will not receive funding. In the case of absenteeism, a child can be excused with a doctor's excuse.
  - A child can have an excused absence and still be considered as absent.
- What is the correct number of students you had last year and if you have 4,800 for this year, what state money?
  - As May 2020, our total student enrollment was 4,729. ADA is declining and COVID-19 has impacted student attendance.
- Do you hire in the summer based on maximum attendance and in effect over hire due to the ADA?
  - No. We project the number of employees needed based on our enrollment. However, funding from the state is based on the ADA.

## BUILDING CONSTRUCTION/AGES

- After a year of operating, as a consolidated district, have any buildings been closed? Will any build to reduce overhead/maintenance expense?

Building	Constructed	Age
Amanda Elzy High	1959	61
Greenwood High	1965	55
Leflore High	1930	90
Amanda Elzy Junior High	1965	55
Greenwood Middle	2003	17



## BUILDING CONSTRUCTION/AGES

- After a year of operating, as a consolidated district, have any buildings been closed? Will any buildings be closed to reduce overhead/maintenance expense?

Building	Constructed	Age
Bankston Elementary	1952	68
Claudine Brown Elementary	1972	48
Davis Elementary	1913	107
East Elementary	1966	54
Leflore Elementary	1991	29
Threadgill Elementary	1952	68
Threadgill Primary	1935	85

# BUILDING CONSTRUCTION/AGES

- After a year of operating, as a consolidated district, have any buildings been closed? Will any buildings be overhead/maintenance expense?
  - The following buildings may not be utilized for the 2020-2021 school year:
    - Site 2 Vo-tech Building
    - Old gymnasium building on the campus of Leflore County High School (did not utilize during the 2019-2020 SY)
    - Central Office Building on Howard Street
    - Through usage of CARES funds, the district will save on expenses related to technology for students, sanitation supplies, etc.
- Significant personnel savings were reported at last year's meeting due to consolidation. What are other
  - The district repurposed federal funds to pay the salaries and benefits which helped to offset district costs.
  - The district significantly decreased the cost spent on utilizing external providers.



## PUBLIC QUESTIONS RECEIVED

- What did last year's \$35.7 million represent?
  - Those were figures for the general operating revenue budget. This includes ad valorem and MAEP funding.
- What does this year's \$51 million represent?
  - These figures represent the total revenue budget for the district.
- Where does the extra \$15.3 million come from and why do you need \$11.8 million this year?
  - The \$15.3 million is the difference between last year (\$35.7) and this year (\$51).
  - The \$11.8 million is the actual local ad valorem tax request that we can ask for as required by the state.
- With no schools open since March and no definite date set, there's been little electricity, gas, or janitorial services, no cafeteria services, no school buses running, gasoline, maintenance, etc., plus so why do you need a \$600,000 tax increase for 2020-2021?

## PUBLIC QUESTIONS RECEIVED

- With no schools open since March and no definite date set, there's been little electricity, gas, or janitorial services, no cafeteria services, no school buses running, gasoline, maintenance, etc., plus so why do you need a \$600,000 tax increase for 2020-2021?
  - The schools did not permanently close. Employees were still working. Although students were not present, the district is still responsible for paying its bills.
  - The district is not asking for \$600,000. This is a proposed amount pending state funding. The district has front to be certain we are able to operate.



# GLCSD DISTRICT RATING

- Please tell us what rating (A,B,C,D,F) the consolidated school has currently and what they were the last 3 years.  
(Presented in 2019 to schools and communities.)

**GLCSD = “C”**

School	2016 Grade	2017 Grade
Bankston Elementary	B	D
Davis Elementary	B	B
Threadgill Elementary	F	D
Greenwood Middle School	F	C
Greenwood High School	F	C
<b>Greenwood District</b>	<b>D</b>	<b>C</b>

School	2016 Grade	2017 Grade
Leflore County Elementary	C	F
Claudine Brown Elementary	C	F
East Elementary	C	F
Amanda Elzy Junior High	D	F
Amanda Elzy High School	F	C
Leflore County High School	D	D
<b>Leflore County District</b>	<b>D</b>	<b>F</b>

## PUBLIC QUESTIONS RECEIVED

- Are teachers' aides, bus drivers, cafeteria workers on contract? Or have they been get the school shutdown?
- Both the House and Senate passed legislation to **authorize districts to pay all ce non-certified staff during school closures due to the COVID-19 outbreak. 2020)**



## PUBLIC QUESTIONS RECEIVED

- Why is the district using Virtual classes if the students do not have chromebooks or the internet
  - The district acquired 4,944 chromebooks and mobile hotspots in 2019. Our district has utilized these devices and will continue to use them during our virtual classes.
  - All students in the GLCSD are able to attend virtual courses.

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# For more information

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