A CITIZEN'S GUIDE TO THE 2023-2024 BUDGET

MOSS POINT SCHOOL DISTRICT, MS

CHALLENGE. ACHIEVE. SUCCEED.

July 26, 2023

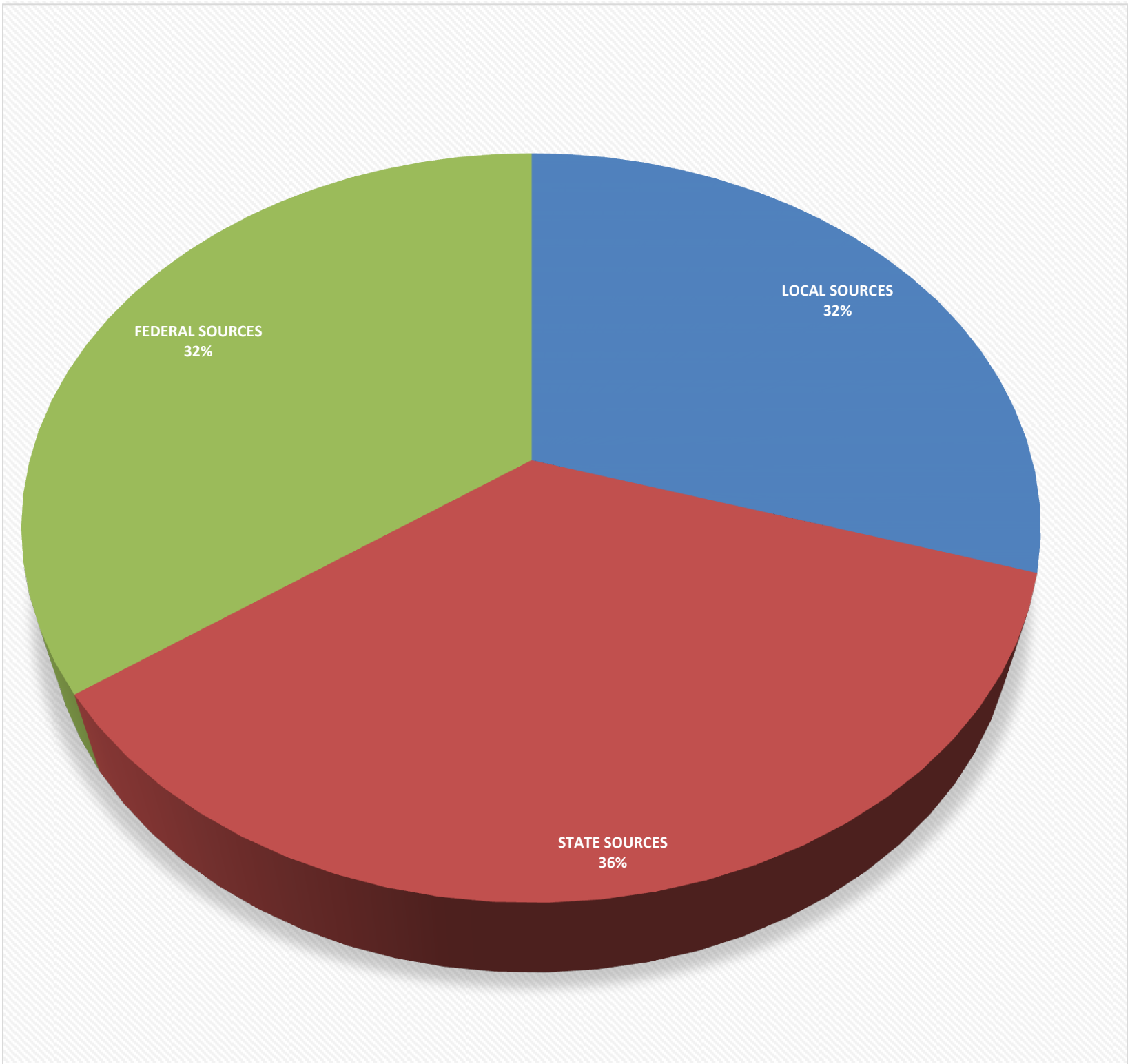
2023-2024 Budget Comparison

FY 22-23 / FY 23-2 BUDGET COMPARISON

BUDGET CATEGORY	FY 22-23	FY 23-24	DIFFERENCE	% CHANGE
REVENUES:				
LOCAL SOURCES	9,648,935	11,286,778	1,637,843	16.97%
INTERMEDIATE SOURCES	0	0	0	
STATE SOURCES	12,488,272	12,619,106	130,834	1.05%
FEDERAL SOURCES	14,831,041	11,117,981	(3,713,060	(25.04)%
SIXTEENTH SECTION SOURCES	12,025	9,320	(2,705)	(22.49)%
TOTAL BUDGET REVENUE	**36,980,273**	**35,033,185**	**(1,947,088**	
EXPENDITURES:				
INSTRUCTIONAL SERVICES	16,505,028	16,263,800	(241,228)	(1.46)%
SUPPORT SERVICES	14,692,000	22,226,649	7,534,649	51.28%
NONINSTRUCTIONAL SVC	1,398,145	1,712,214	314,069	22.46%
DEBT SERVICE	880,830	999,875	119,045	13.52%
FACILITIES	8,112,219	2,102,019	(6,010,200)	(74.09)%
SIXTEENTH SECTION SOURCES	0	0	0	
TOTAL BUDGET EXPENDITURES	**41,588,222**	**43,304,557**	**1,716,335**	

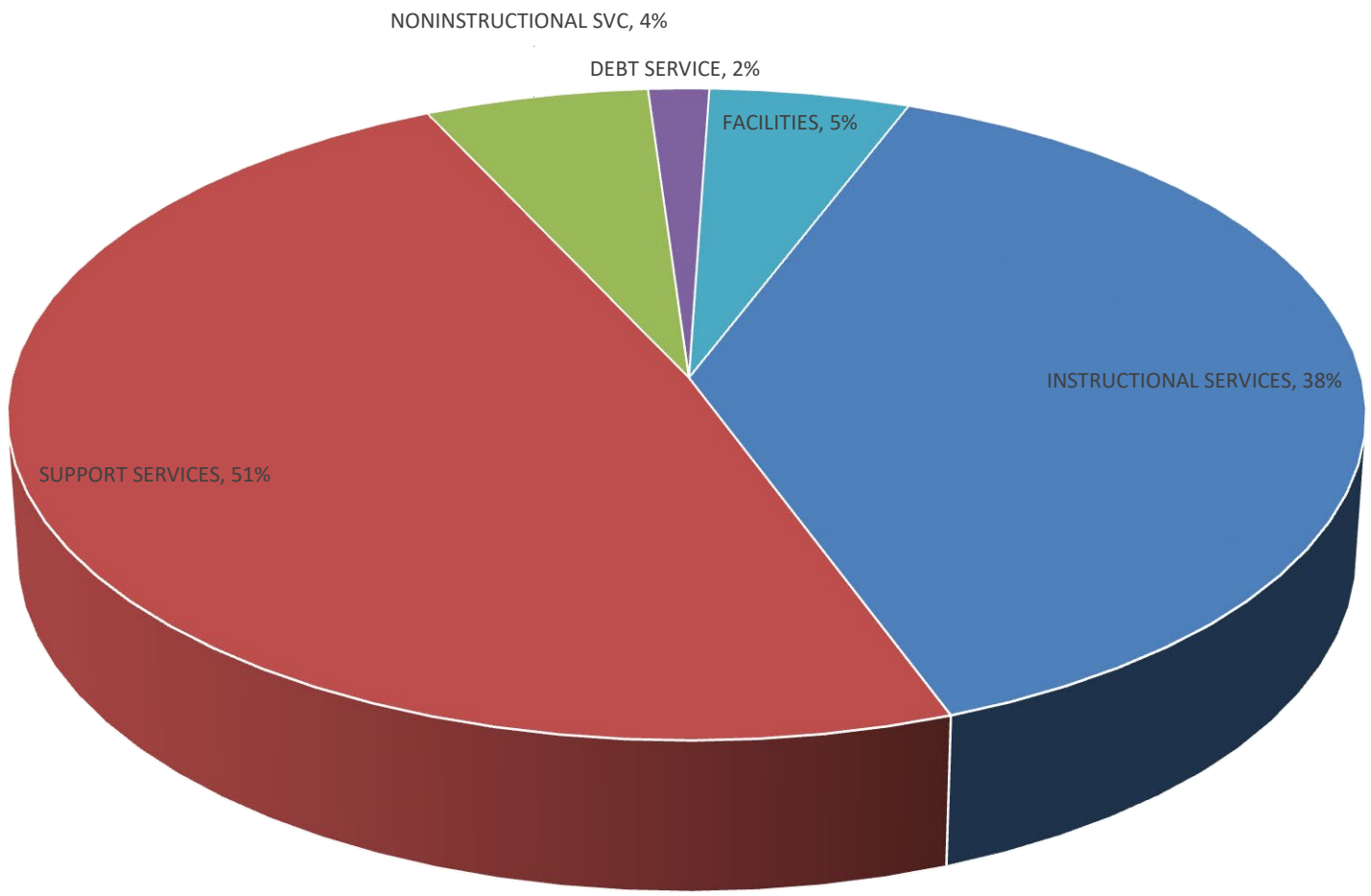


District Financial Information
2023-2024 Revenues from Federal, State, Local and Other



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District Financial Information
2023-2024 Operational Expenditures



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Fund Descriptions



Operating Fund
This is the main fund that receives local and state revenue to cover the cost of the day-to-day activities in the schools.

Building/ Bond Fund
This fund is used to account for all resources available for acquiring sites, buildings, and construction. The main source for this fund comes from the district issuing bonds.

Debt Service Funds
Funds are transferred into this fund from the operating fund to pay for the bonds the District has issued.

16th Section Funds
Funds are generated through timber sales and surface leases.

Fund Descriptions



Grants
This fund is intended for a specific purpose.

Federal Funds
These are funds from the federal government that are targeted to special programs and services.

Activity Funds
This fund is used to account for money that is held in trust for student/school groups.

Food Service Fund
This fund accounts for all financial activities associated with the school district's breakfast/lunch program.

Funding from the State of Mississippi

Mississippi is charged with providing an adequate and equitable education for all students in its' public school system. The state's funding formula was devised to accomplish that goal, taking into account both the basic needs of school districts as well as the additional costs relative to special populations of students.

All school districts in Mississippi receive Minimum Adequate Education Program (MAEP), a set amount of money per student. The number of students in a district is determined by averaging the daily attendance of a school for the first three months of the previous school year. MAEP Funding is made up of both state and local funds.

In addition, the state compensates schools for growth or loss of student membership as well as for special categories of students.



Your Property Taxes and the School District

All municipalities in Mississippi are authorized by state law to impose ad valorem taxes. These taxes are for real property such as a house or land, and personal property such as: automobiles, boats and motors, motorcycles, recreational vehicles, and all-terrain vehicles. They are imposed according to item value only. These taxes are important to us because these taxes go to support local government agencies such as Moss Point School District.



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Example of Property Taxes

House appraises for $150,000

× Property Assessment Ratio 0.10

= Assessed Value $ 15,000

Assessed Value $15,000

× Millage Rate .055

Mills to the school district.
Mills are in thousandths.

= Tax Revenue For Moss Point Schools $ 825

The property assessment is 10 percent applied to the “true market value” of real property and to the usual selling price of personal property. The example above explains how to calculate the amount that Moss Point Schools receives from your property taxes. The assessed value is multiplied by the millage rate which is 55 for Moss Point Schools. One mill is equal to one thousandth of a dollar($0.001).



Millage Report of the Surrounding Area



County	School District	2023 Oper. Mills	Over/ (Under) 55 Mill Cap	2023 3 Mills Debt	2023 Other Mills	2023 Total School Mills
JACKSON	MOSS POINT	55.00	0.0	2.95	0.75	**58.70**
JACKSON	OCEAN SPRINGS	55.00	0.0	2.92	8.83	**66.75**
JACKSON	PASCAGOULA	47.71	(7.29)	2.72	0.0	**50.43**
JACKSON	JACKSON	51.68	(3.32)	2.93	0.0	**54.61**
HARRISON	HARRISON	45.94	(9.06)	2.68	2.4	**51.02**
HARRISON	BILOXI	42.19	(12.81)	1.06	0.0	**43.25**
HARRISON	LONG BEACH	55.00	0.0	3.00	7.00	**65.00**
HARRISON	GULFPORT	54.39	(.61)	0.76	9.70	**64.85**
GEORGE	GEORGE	44.80	(10.20)	2.47	2.30	**49.57**

The Expenses



While education is the essential business of schools, behind the scenes of every classroom are employees who take care of everything from buildings to buses, burgers to bandages, boiler rooms to ball fields. Still others provide security, keep track of supplies, wire computers, manage business affairs or provide teaching and leadership training. Here is information on just what it takes to keep the district running.

Teacher's Salaries, Benefits & Supplies ($11.25 million)

Teacher's salaries account for more than 33% of our operating budget. These funds are used to compensate our teachers for delivering a quality education to each of our students.

Maintenance & Building Operations ($3.19 million)

Maintenance and Operations has the job of lighting, heating, repairing, maintaining and cleaning more than 48 buildings occupying over 771,000 square feet.

Transportation ($1.62 million)



Many people are surprised to learn that Moss Point school buses travel over 228 thousand miles a year with 25 buses. Our top priority is student safety.

Debt Service ($1.0 million)

Just as most homeowners have a mortgage payment, the district must pay for the bonds which financed the buildings. Just as many homeowners have taken advantage of lower interest rates, the district refinanced its' debt as well.

School Food Service ($1.73 million)

This deals with activities concerned with providing food to students and staff in a school. This service area includes preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery. In FY 19 there were 517,651 meals served.

2021-2022 Expenditure Per Pupil



County	School District	Ranking Out of 146	Expenditure All Funds
JACKSON	MOSS POINT	3	$20,906
JACKSON	PASCAGOULA	21	$16,400
FORREST	PETAL	129	$11,192
LAMAR	LAMAR	116	$11,686
HARRISON	HARRISON	121	$11,497
JACKSON	JACKSON	114	$11,733
JACKSON	OCEAN SPRINGS	134	$10,995

Where does THE Money GO?



69%	Salaries & Benefits
10%	Supplies
16%	Equipment
2%	Utilities
3%	Debt
100%	Total

Starting Teacher Salaries



County	District	Starting Salary
Jackson	Pascagoula	$47,610
Harrison	Biloxi	$47,110
Harrison	Pass Christian	$48,050
Jackson	Jackson County	$43,722
Jackson	Moss Point	$44,725
Jackson	Ocean Springs	$44,700

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HOW MANY DOES IT TAKE TO MAKE IT WORK?

Our teachers are dedicated to helping children achieve the skills and knowledge they need for a lifetime of success. They are part of a friendly, caring, professional staff that works as a team to meet the needs of every student. It takes many more people besides teachers to make a school run smoothly. This page is dedicated to show the number and kind of people it takes to make all of it possible. Moss Point Schools has approximately 386 employees, making it the largest employer in the city.

25
CUSTODIANS/
MAINTENANCE
STAFF

4
NURSES

28
BUS DRIVERS

23
FOOD
SERVICE
WORKERS



25
CLERICAL
STAFF

32
SCHOOL
SUPPORT
SPECIALISTS

158
TEACHERS

25
ADMINISTRATIVE
STAFF

65
INSTRUCTIONAL
AIDS

The Basic Pieces



Average Classroom Teacher's Salary Per day $282	$52,681
Average Salary of all Certified Admin Per day $352	$82,865
Cost of Benefits (Full Time)	28%-40%
Cost of 1 Substitute Day	$134
Cost Charged per Mile for Bus	$1.00
9th Month Average Daily Attendance of Students 2023	1,347
Assessed Value of Ad Valorem (2022-2023)	$159,374,444
District Operating Millage	55.00
Value of 1 Mill (2022-2023)	$159,000
Local Collection Rate	98%