

A Citizen's guide to the

**Jackson County
School District
2014-2015
Budget**



Breaking Down the Budget

This presentation focuses on the Jackson County School District's budget for the 2014-2015 school year. In this report we will concentrate on the cost of educating, feeding, transporting and providing for the shelter and safety of almost 9,286 students. We will also cover how our revenue is generated. School district revenue comes from many sources such as grants, school bonds, and taxes. In creating the District budget there are several smaller budgets that combine to create the total school budget. These subcategory budgets include: operating, building, and food budgets. In this publication we will attempt to show the basics of public school finance. Therefore, you will find the meanings and purposes of the different types of fund budgets, and a basic picture of where the dollars come from and where they go. First we will go over our projected revenues .



2014-2015 Projected Revenues

Local	\$29,937,375
State	\$37,928,443
Federal Funds	\$ 6,678,227
16 th Section	\$521,142
Total	\$75,065,187



2014-2015 Budget Comparison

FY 13-14 / FY 14-15 BUDGET COMPARISON

BUDGET CATEGORY	FY 13-14	FY 14-15	DIFFERENCE	%CHANGE
REVENUES:				
LOCAL SOURCES	26,786,162	29,937,375	3,151,213	11.76%
INTERMEDIATE SOURCES	0	0	0	
STATE SOURCES	38,622,069	37,928,443	(693,626)	-1.80%
FEDERAL SOURCES	6,665,601	6,678,227	12,626	0.19%
SIXTEENTH SECTION SOURCES	521,142	521,142	0	0.00%
TOTAL BUDGET REVENUE	72,594,974	75,065,187	2,470,213	
EXPENDITURES:				
INSTRUCTIONAL SERVICES	39,411,504	41,594,779	2,183,275	5.54%
SUPPORT SERVICES	27,800,405	29,969,968	2,169,563	7.80%
NONINSTRUCTIONAL SVC	3,735,702	3,735,702	0	0.00%
DEBT SERVICE	2,708,042	2,707,832	(210)	-0.01%
FACILITIES	10,676,277	897,088	(9,779,189)	-91.60%
SIXTEENTH SECTION SOURCES	187,786	187,786	0	0.00%
TOTAL BUDGET EXPENDITURES	84,519,716	79,093,155	(5,426,561)	



Fund Descriptions



Operating Fund

This is the main fund that receives local and state revenue to cover the cost of 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 District's school lunch program.

Where does our money come from?

Local Taxes

34%

Ranking 27/150

State

51%

Ranking 67/150

Federal

8%

Ranking 143/150

Other Local

7%



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 quarters 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 counties in Mississippi are authorized by state law to impose ad valorem taxes. These taxes are for real property, 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 Jackson County School District.



Example of Property Taxes

House appraises for \$150,000	×	Property Assessment Ratio 0.10	=	Assessed Value \$ 15,000
Assessed Value \$15,000	×	Millage Rate .0475 Mills to the school district. Mills are in thousandths.	=	Tax Revenue For Jackson County Schools \$ 712.50

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 Jackson County Schools receives from your property taxes. The assessed value is multiplied by the millage rate which is 47.5 for Jackson County Schools. One mill is equal is one thousandth of a dollar.



Millage Report of the Surrounding Area



County	School District	Acct. Rating	2014 Oper. Mills	Over/ (Under) 55 Mill Cap	2014 3 Mills Debt	2014 Obligate Mills	2014 Total School Mills
JACKSON	MOSS POINT	D	57.61	+2.61	4.21	0	61.82
FORREST	PETAL	A	55.62	+62	1.32	3.51	62.38
JACKSON	OCEAN SPRINGS	A	55.	0	2.21	9.17	66.38
FORREST	FORREST	B	55.	0	2.59	0	58.19
LAMAR	LAMAR	A	54.03	(.97)	3.00	7.20	64.23
HARRISON	HARRISON	B	50.13	(4.87)	2.87	2.29	55.29
JACKSON	JACKSON	B	47.5	(7.50)	2.49	2.61	52.60

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 (\$34.485 million)

Teacher's salaries account for more than 44% of our operating budget. These funds are used to reward our teachers for delivering quality education to our students.

Maintenance & Operations (\$7.744 million)

Maintenance and Operations has the job of lighting, heating, repairing, maintaining and cleaning more than 141 buildings occupying over 1,350,212 square feet. There are custodians, and maintenance staffs and the supplies and equipment they use.

Transportation (\$3.4 million)

Many people are surprised to learn that Jackson County Schools buses travel over 1.1 million miles a year with 127 buses. Our top priority is student safety.

Debt Service (\$2.708 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 (\$4.046 million)

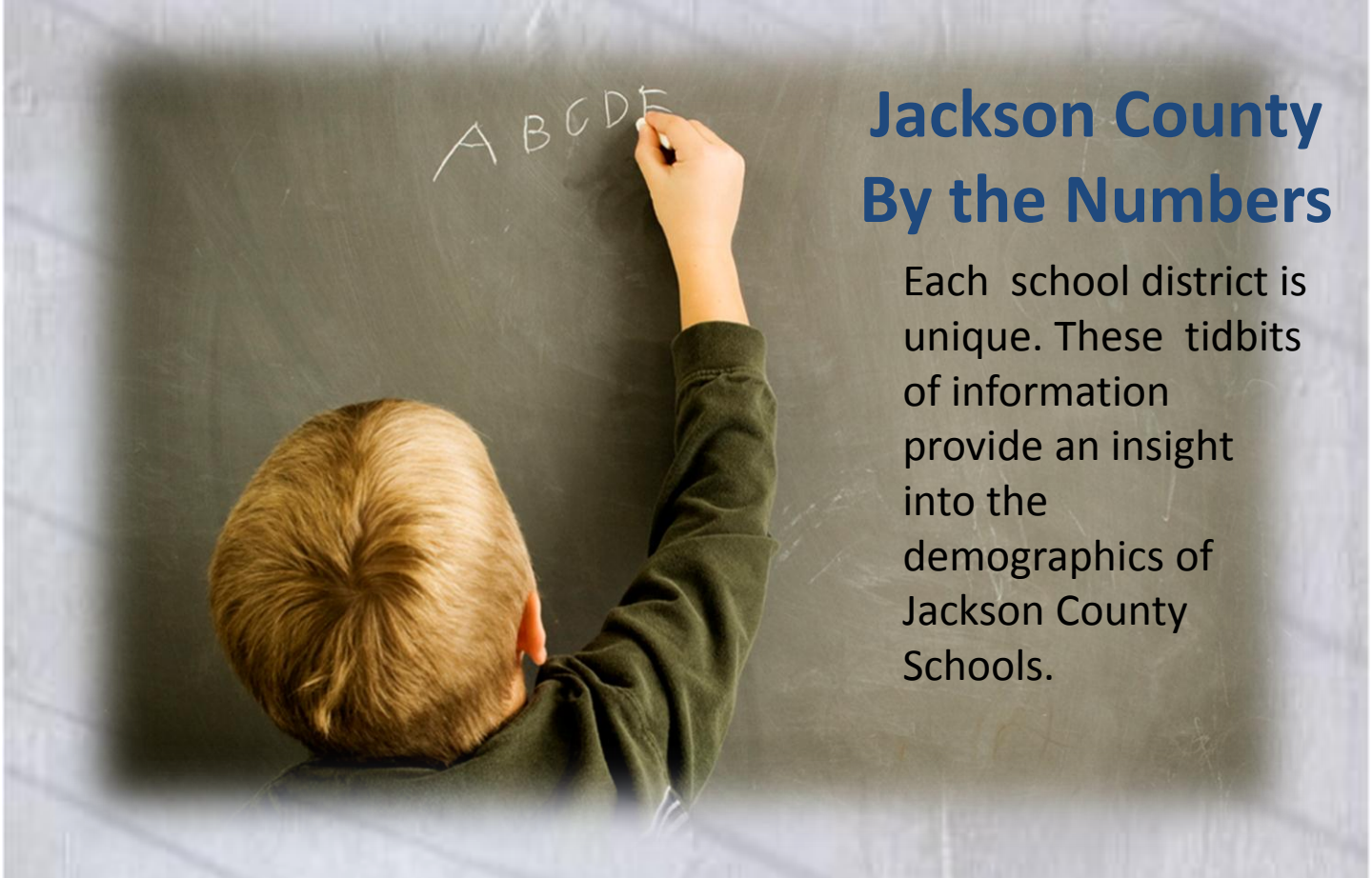
This deals with activities concerned with providing food to students and staff in a school. This service area includes preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery.



2012-2013 Expenditure Per Pupil



County	School District	Ranking Out of 150	Expenditure All Funds
JACKSON	MOSS POINT	12	\$11,746
FORREST	FORREST	38	\$10,173
FORREST	PETAL	95	\$8,762
JACKSON	OCEAN SPRINGS	102	\$8,617
HARRISON	HARRISON	107	\$8,488
LAMAR	LAMAR	115	\$8,403
JACKSON	JACKSON	144	\$7,659



Jackson County By the Numbers

Each school district is unique. These tidbits of information provide an insight into the demographics of Jackson County Schools.

1

Computer

- is available for every 2 students

15 : 1

- Student to teacher ratio

153

Home languages

- Students speak Spanish, Russian, Uzbek, Vietnamese, Thai, German, Arabic, Chinese, Korean and Tagalog .

55

Percent

- Of teachers hold advanced degrees.

57

Percent

- of students are eligible for free and reduced-price meals in 2013-2014

45

- Teachers are Nationally Certified

9

Percent

- Students are in special education

474

- Of students are gifted in grades 2-6



The Budget by Program

53%	Instruction
38%	Support Services
1%	Capital Projects
5%	Non-instructional Services
3%	Debt/Refunding Transfer

100% Total Operating Budget
(includes teacher salary and debt service funds)

Where does THE Money GO?



Educating children is a labor-intensive process. For that reason, the largest share of any school district's budget goes to pay for employees' wages and benefits. After salaries, the remaining budget goes to pay for supplies, equipment, utilities, buildings and the repayment of debt.

82%	Salaries & Benefits
2%	Capital Projects
8%	Supplies
4%	Debt
3%	Utilities
1%	Equipment
100%	Total

Starting Teacher Salaries



County	District	Starting Salary
Jackson	Pascagoula	\$38,945
Harrison	Biloxi	\$38,945
Harrison	Pass Christ	\$38,650
Jackson	Moss Point	\$36,215
Jackson	Jackson	\$36,120
Jackson	Ocean Springs	\$36,090

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. Jackson County Schools has approximately 1,169 employees, making it the largest school district in Jackson County.

70
**CUSTODIANS/
MAINTENANCE
STAFF**

6
NURSES

102
BUS DRIVERS

78
**FOOD SERVICE
WORKERS**

58
**CLERICAL
STAFF**

13
SOCIAL WORKERS

43
**ADMINISTRATIVE
STAFF**

638
TEACHERS

161
**INSTRUCTIONAL
AIDES**



The Basic Pieces



Average Classroom Teacher's Salary	\$46,203
Average Salary of all Certified Admin	\$83,333
Cost of Benefits	24%
Cost of 1 Teaching Period	\$9,549
Cost of 1 Substitute Day	\$68
Cost Charged per Mile for Bus	\$1.00
9 th Month Average Daily Attendance of Students 2014	8,681
Assessed Value of Jackson County	\$509,280,251
District Operating Millage	47.5
Value of 1 Mill (2013-2014)	\$465,797
Local Collection Rate	100%

PARENTS, GET INVOLVED!



Have a voice in your students education. Parent involvement is essential in your child's education. The district is truly committed to involving parents and developing strong school, family and community partnerships. Every school has a parent involvement plan, a list of volunteer opportunities and a parent resource center. Join the PTA, PTO or just volunteer to be a part of their education.



For more information please contact us

**Jackson County School District
4701 Colonel Vickrey Road
Vanceleave, MS 39565**

Phone: 228.826.4842

Fax: 228.826.3871

E-mail: swhite@jcsd.k12.ms.us

**Or visit our website at
www.jcsd.k12.ms.us**