

2017-2018
Budget Hearing Presentation
July 10, 2017

JACKSON COUNTY SCHOOL DISTRICT



East Central



St. Martin



Vancleave

Raising the Standard

Breaking Down the Budget

This presentation focuses on the Jackson County School District's budget for the 2017-2018 school year. In this report we will concentrate on the cost of educating, feeding, transporting, and providing for the shelter and safety of almost 9,289 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.

2017-2018 Budget Comparison

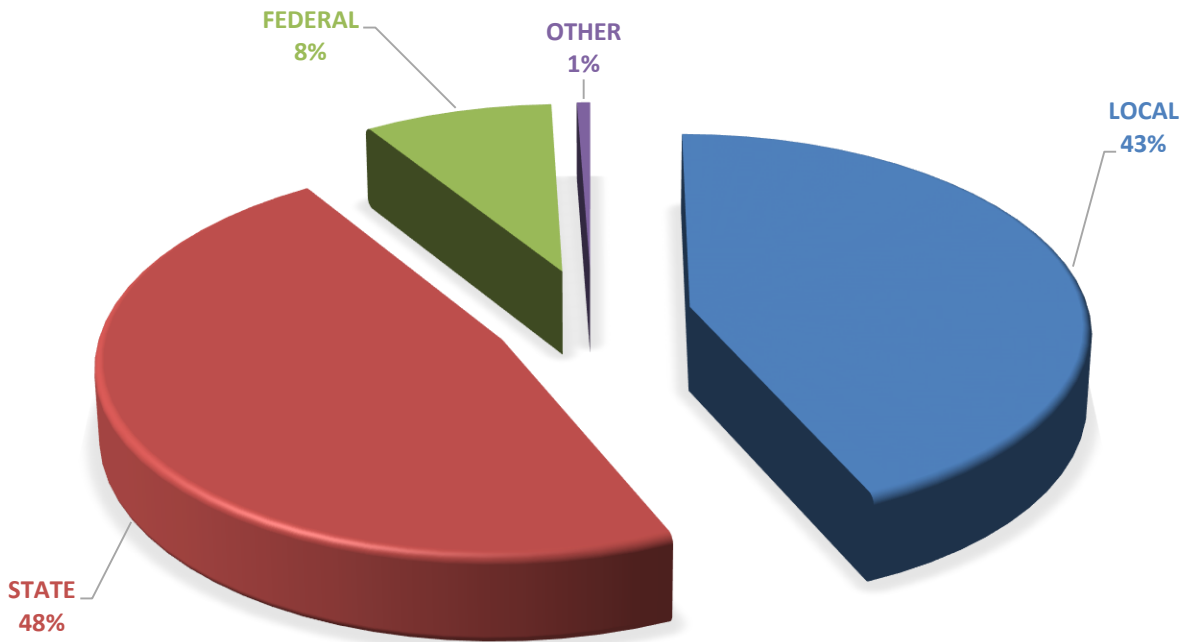
FY 16-17 / FY 17-18 BUDGET COMPARISON

BUDGET CATEGORY	FY 16-17	FY 17-18	DIFFERENCE	%CHANGE
REVENUES:				
LOCAL SOURCES	33,409,285	38,349,297	4,940,012	14.79%
INTERMEDIATE SOURCES	0	0	0	
STATE SOURCES	40,274,208	42,023,365	1,749,157	4.34%
FEDERAL SOURCES	7,012,266	7,512,382	500,116	7.13%
SIXTEENTH SECTION SOURCES	585,000	525,414	(59,586)	-10.19%
TOTAL BUDGET REVENUE	81,280,759	88,410,458	7,129,699	
EXPENDITURES:				
INSTRUCTIONAL SERVICES	42,324,505	49,664,714	7,340,209	17.34%
SUPPORT SERVICES	32,936,802	28,723,959	(4,212,843)	-12.79%
NONINSTRUCTIONAL SVC	3,731,500	3,789,221	57,721	1.55%
DEBT SERVICE	1,907,904	1,443,119	(464,785)	-24.36%
FACILITIES	0	75,300	75,300	
SIXTEENTH SECTION SOURCES	31,550	39,814	8,264	26.19%
TOTAL BUDGET EXPENDITURES	80,932,261	83,736,127	2,803,867	



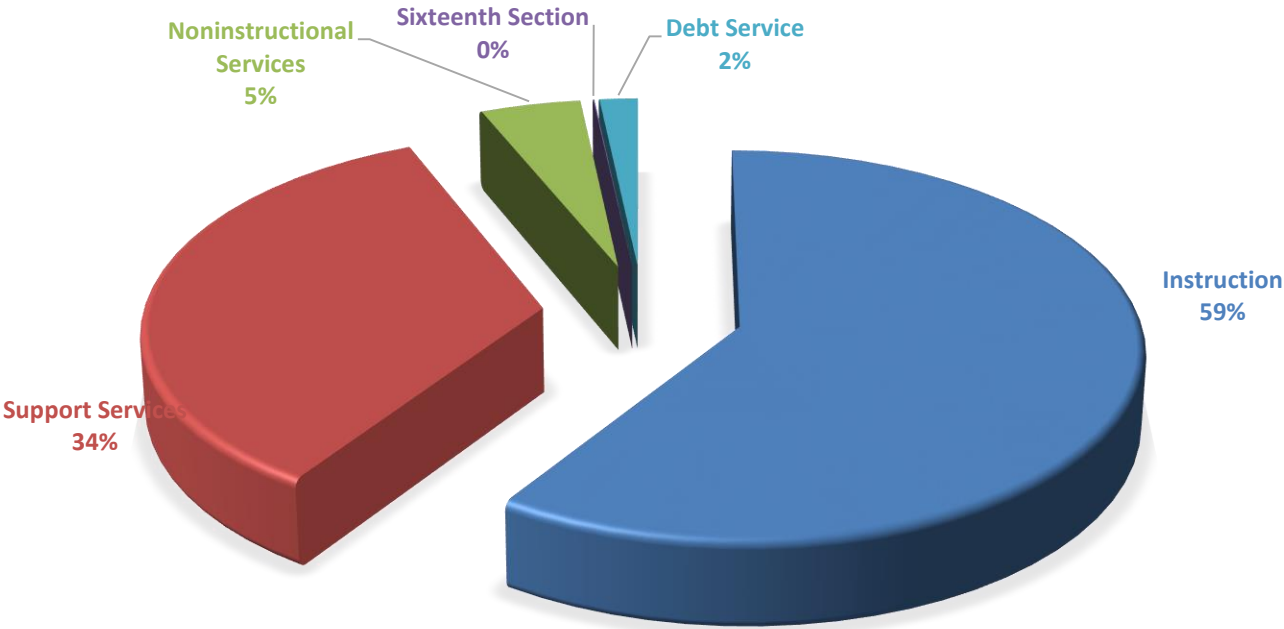
District Financial Information

2017-2018 Revenues from Federal, State, Local and Other



District Financial Information

2017-2018 Operational Expenditures



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 breakfast/lunch program.

Where does our money come from? RANKING OF SCHOOLS

Local Taxes

43%

Ranking 8/144

State

48%

Ranking 137/144

Federal

8%

Ranking 128/144

Other Local

1%



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 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 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 .055 Mills to the school district. Mills are in thousandths.	=	Tax Revenue For Jackson County Schools \$ 825.00

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 55 for Jackson County Schools. One mill is equal is one thousandth of a dollar(\$0.001).



Millage Report of the Surrounding Area



County	School District	Acct. Rating	2016 Oper. Mills	Over/ (Under) 55 Mill Cap	2016 3 Mills Debt	2016 Obligate Mills	2016 Total School Mills
JACKSON	MOSS POINT	C	54.14	(.86)	3.54	4.890	57.68
JACKSON	OCEAN SPRINGS	A	54.32	(.68)	2.00	10.5	66.82
JACKSON	PASCAGOULA	B	45.88	(9.12)	0	0	45.88
HARRISON	GULFPORT	B	54.39	(.61)	0.76	9.7	64.85
HARRISON	HARRISON	B	50.64	(4.36)	2.65	2.16	55.45
HARRISON	LONG BEACH	A	55.00	0	3.00	3.00	58.00
GEORGE	GEORGE	B	41.65	(13.35)	2.85	2.36	46.86
JACKSON	JACKSON	A	55	0	3.00	0	58.00

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 (\$50.305 million)

Teacher's salaries account for more than 58% of our operating budget. These funds are used to reward our teachers for delivering quality education to our students.

Maintenance & Operations (\$8.555 million)

Maintenance and Operations has the job of lighting, heating, repairing, maintaining and cleaning more than 136 buildings occupying over 1,374,507 square feet. There are custodians, maintenance technicians, supplies and equipment they use.

Transportation (\$6.476 million)

Many people are surprised to learn that Jackson County School buses travel over 1.1 million miles a year with 138 buses. Our top priority is student safety.

Debt Service (\$1.443 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 (\$4.605 million)

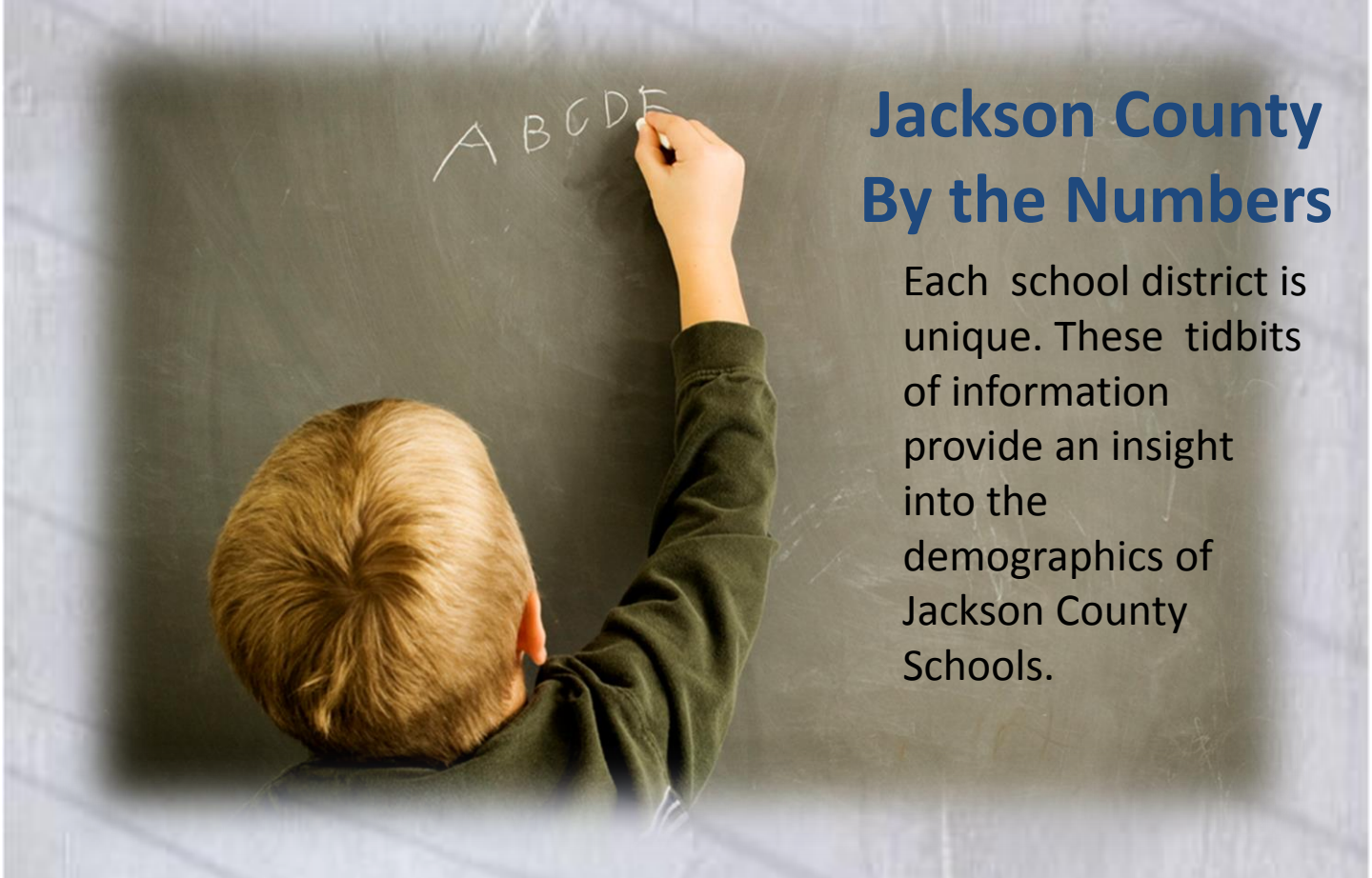
This deals with activities concerned with providing food to students and staff in a school. This service area includes preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery. In FY 17 there were 1,401,055 meals served.



2015-2016 Expenditure Per Pupil



County	School District	Ranking Out of 142	Expenditure All Funds
JACKSON	MOSS POINT	11	\$12,527
JACKSON	PASCAGOULA	6	\$13,456
FORREST	PETAL	95	\$9,335
JACKSON	OCEAN SPRINGS	129	\$8,535
HARRISON	HARRISON	88	\$9,532
LAMAR	LAMAR	127	\$8,570
JACKSON	JACKSON	121	\$8,744



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 1.7 students

15 : 1

- Student to teacher ratio

233

Home languages

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

48

Percent

- Of teachers hold advanced degrees.

58.2

Percent

- of students were eligible for free and reduced-price meals in 2014-2015

40

- Teachers are Nationally Certified

11.1

Percent

- Students are in special education

465

- Of students are gifted in grades 2-6

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 and benefits, the remaining budget goes to pay for supplies, equipment, utilities, buildings, and the repayment of debt.

75%	Salaries & Benefits
18%	Supplies
2%	Debt
2%	Utilities
3%	Equipment
100%	Total

Starting Teacher Salaries



County	District	Starting Salary
Jackson	Pascagoula	\$40,000
Harrison	Biloxi	\$40,000
Harrison	Pass Christ	\$39,650
Jackson	Moss Point	\$37,215
Jackson	Jackson	\$37,120
Jackson	Ocean Springs	\$37,090

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 1,255 employees, making it the largest school district and 6th largest employer in Jackson County.

72
**CUSTODIANS/
MAINTENANCE
STAFF**

7
NURSES

149
BUS DRIVERS

82
**FOOD SERVICE
WORKERS**

65
**CLERICAL
STAFF**

44
**SCHOOL SUPPORT
SPECIALISTS**

44
**ADMINISTRATIVE
STAFF**

625
TEACHERS

167
**INSTRUCTIONAL
AIDES**



The Basic Pieces



Average Classroom Teacher's Salary	\$46,762
Average Salary of all Certified Admin	\$84,724
Cost of Benefits (Full Time)	28%-60%
Cost of 1 Substitute Day	\$60-\$100
Cost Charged per Mile for Bus	\$1.00
9 th Month Average Daily Attendance of Students 2017	8,628
Assessed Value of Jackson County	\$497,937,979
District Operating Millage	55
Value of 1 Mill (2016-2017)	\$466,000
Local Collection Rate	100%

PARENTS, GET INVOLVED!



Have a voice in your student's 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

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