



# **Jackson Public Schools**

## **2017-2018 Proposed Budget**

**Freddrick Murray, Ph.D.**

**Interim Superintendent**

**Sharolyn Miller, Chief Financial Officer**

# Jackson Public Schools' Goals

- Increase Academic Performance and Achievement
- Provide a Safe School Climate
- Maintain Fiscal Integrity and Accountability

# Revenue Highlights

- Includes \$1.3 million from unrestricted fund balance\*
- Includes \$1.3 million from 16<sup>th</sup> section revenue
- Includes \$2.0 million from hail storm settlement funds\*
- Includes \$1.9 million from E-Rate revenue to support technology

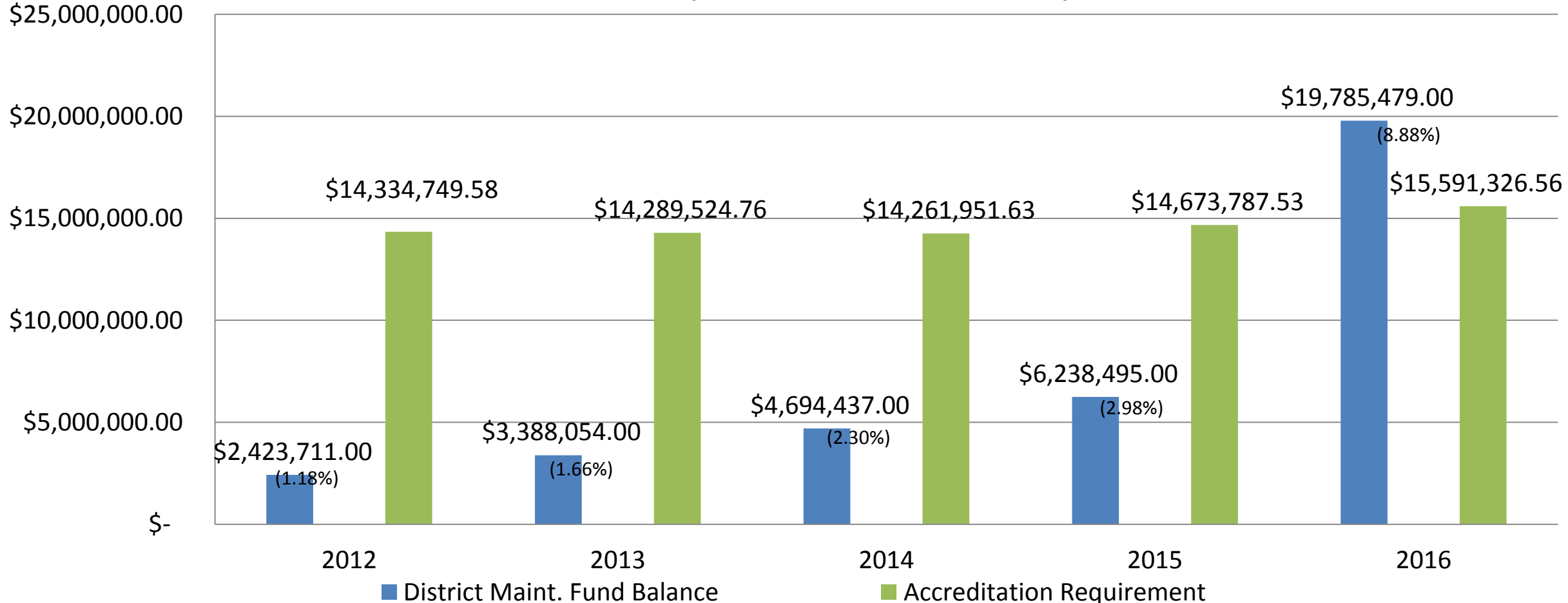
\*One time funding source

# Fund Balance (Table)

BOARD POLICY					ACCREDITATION POLICY 4.7			
	General Fund Total Fund Balance	% of Total Revenue	Total Revenue	District Maintenance Total Revenue	Unassigned Fund Balance	% of District Maintenance Revenue	7% Requirement	Difference
2012	\$4,275,555.00	2.18%	195,744,536.00	\$204,782,136.88	2,423,711.00	1.18%	\$14,334,749.58	\$(11,911,038.58)
2013	12,560,397.00	6.44%	195,050,757.00	204,136,067.99	3,388,054.00	1.66%	14,289,524.76	(10,901,470.76)
2014	14,031,932.00	7.14%	196,646,564.00	203,742,166.14	4,694,437.00	2.30%	14,261,951.63	(9,567,514.63)
2015	15,191,789.00	7.48%	203,060,481.00	209,625,536.11	6,238,495.00	2.98%	14,673,787.53	(8,435,292.53)
2016	21,471,707.00	10.36%	207,208,339.00	222,733,236.56	19,785,479.00	8.88%	15,591,326.56	4,194,152.44

# Fund Balance (Chart)

Fund Balance (Accreditation Standard 4.7)



# Debt Service Request

	Fund	Series	2016-2017 Request	Mills	2017-2018 Request
District Maintenance	Fund1120		\$ 72,696,426.00	65.91	\$ 72,696,426.00
Debt Service	Fund 4905	GO Bond Series 2007	\$ 1,717,500.00	1.53	\$ -
	Fund 4906	GO Bond Series 2008	\$ 6,104,250.00	5.42	\$ 6,099,237.50
	Fund 4907	GO Bond Series 2012A	\$ 2,136,000.00	1.90	\$ 1,381,750.00
	Fund 4908	Limited Tax Notes, Series 2012B	\$ 1,251,203.13	1.11	\$ 1,223,796.88
	Fund 4910	General Obligation Bonds, Series 2015A	\$ 7,720,500.00	6.85	\$ 9,317,250.00
	Fund 4911	General Obligation Bonds, Series 2015B	\$ 2,100,861.00	1.87	\$ 3,058,518.00
	<b>TOTAL DEBT SERVICE</b>		<b>\$ 21,030,314.13</b>	<b>84.59</b>	<b>\$ 21,080,552.38</b>
	<b>TOTAL</b>		<b>\$ 93,726,740.13</b>		<b>\$ 93,776,978.38</b>
	* new request (pending additional approval)				2,500,000.00
	<b>TOTAL REQUEST</b>				<b>\$ 96,276,978.38</b>
	1 debt service mill= \$1,128,008				
	1 operations mill=\$1,097,976				
	*(per City of Jackson 08/16)				

# MS Adequate Education Program Funding (MAEP)

	FY 13	FY 14	FY 15	FY 16	FY 17	FY18
ADA (as reported in MSIS-September and October)	27,376.96	27,406.47	26,940.00	26,665.32	25,550.41	24,501.76
Base student cost (BSC)	\$ 5,065.14	\$ 5,155.19	\$ 5,259.99	\$ 5,354.98	\$ 5,358.99	\$ 5,381.52
ADA multiplied by BSC	\$ 138,668,135.17	\$ 141,285,560.08	\$ 141,704,130.60	\$ 142,792,255.29	\$ 136,924,391.69	\$ 131,856,711.48
# of students on Free Lunch	24,981	25,441	25,787	29,062	28,019	26,948
At-Risk Multiplier Amount (5% of BSC)	\$ 253.26	\$ 257.76	\$ 263.00	\$ 267.75	\$ 267.95	\$ 269.08
At-Risk Allocation	\$ 6,326,688.06	\$ 6,557,672.16	\$ 6,781,981.00	\$ 7,781,351.00	\$ 7,507,691.05	\$ 7,251,167.84
MAEP Formula Amount Prior to Local Contribution reduction	\$ 144,994,823.23	\$ 147,843,232.24	\$ 148,486,111.60	\$ 150,573,606.29	\$ 144,432,082.74	\$ 139,107,879.32
Local Contribution Amount	\$ 31,714,498.00	\$ 31,928,799.00	\$ 32,111,417.00	\$ 31,681,088.00	\$ 31,457,370.00	\$ 30,658,068.00
MAEP Formula Less Local Contribution Amount(approx. 22%)	\$ 113,280,325.23	\$ 115,914,433.24	\$ 116,374,694.60	\$ 118,892,518.29	\$ 112,974,712.74	\$ 108,449,811.32
<b>MAEP Formula Amount at Full Funding</b>	<b>\$ 113,280,325.23</b>	<b>\$ 115,914,433.24</b>	<b>\$ 116,374,694.60</b>	<b>\$ 118,892,518.29</b>	<b>\$ 112,974,712.74</b>	<b>\$ 108,449,811.32</b>
Reduction Percentage	11.029167%	12.131691%	10.624824%	8.16380106%	7.07000000%	8.78000000%
Reduction Amount	\$ (12,493,876.22)	\$ (14,062,380.86)	\$ (12,364,606.37)	\$ (9,706,148.67)	\$ (7,987,312.19)	\$ (9,521,893.43)
<b>MAEP Formula Only Allocation</b>	<b>\$ 100,786,449.01</b>	<b>\$ 101,852,052.37</b>	<b>\$ 104,010,088.23</b>	<b>\$ 109,186,369.62</b>	<b>\$ 104,987,400.55</b>	<b>\$ 98,927,917.88</b>
Add on Programs(at full funding)	\$ 22,438,663.00	\$ 23,200,768.00	\$ 23,529,613.00	\$ 23,511,809.00	\$ 23,051,439.00	\$ 22,701,825.39
Reduction Percentage	11.029167%	12.131691%	10.624824%	8.16380106%	7.07000000%	8.78000000%
Reduction Amount	\$ (2,474,797.61)	\$ (2,814,645.48)	\$ (2,499,979.95)	\$ (1,919,457.31)	\$ (1,629,736.74)	\$ (1,993,220.27)
Add on Programs Allocation Amount	\$ 19,963,865.39	\$ 20,386,122.52	\$ 21,029,633.05	\$ 21,592,351.69	\$ 21,421,702.26	\$ 20,708,605.12
<b>TOTAL MAEP ALLOCATION</b>	<b>\$ 120,750,314.40</b>	<b>\$ 122,238,174.89</b>	<b>\$ 125,039,721.29</b>	<b>\$ 130,778,721.31</b>	<b>\$ 126,409,102.81</b>	<b>\$ 119,636,523.00</b>
2016 Reduction(.43%)				\$ (559,555.00)		
<b>MAEP(AS OF 4/30/16)*</b>				<b>\$ 130,219,166.31</b>		
2017 Reduction (.50)					\$ (626,613.00)	
2017 Reduction (.38)					\$ (480,947.00)	
<b>TOTAL 2017 MAEP</b>					<b>\$ 125,301,542.81</b>	
<b>MAEP AT FULL FUNDING</b>	<b>\$ 135,718,988.23</b>	<b>\$ 139,115,201.24</b>	<b>\$ 139,904,307.60</b>	<b>\$ 142,404,327.29</b>	<b>\$ 136,026,151.74</b>	<b>\$ 131,151,636.71</b>
Difference between full funding and allocation	\$ 14,968,673.83	\$ 16,877,026.35	\$ 14,864,586.31	\$ 11,625,605.98	\$ 9,617,048.93	\$ 11,515,113.70

# District Maintenance Revenue

<b>FUND 1120:DISTRICT MAINTENANCE REVENUE</b>				
<b>FUNCTION</b>	<b>ADOPTED 2016-2017</b>	<b>REVISED 2016-2017</b>	<b>YTD (as of 5-31-17)</b>	<b>PROPOSED 2017-2018</b>
Function: 1120 AD VALOREM TAXES FROM LOCAL GOV	\$ 72,696,426.00	\$ 72,696,426.00	\$ 66,947,939.88	\$ 72,696,426.00
Function: 1310 TUITION FROM INDIVIDUALS	250,000.00	250,000.00	238,550.00	250,000.00
Function: 1510 INTEREST ON INVESTMENTS	5,000.00	5,000.00	9,859.84	15,000.00
Function: 1921 CELL TOWER RENTAL REVENUE	18,000.00	18,000.00	16,000.00	18,000.00
Function: 1920 CONTRIBUTIONS & DONATIONS	7,500.00	7,500.00	83,550.00	25,000.00
Function: 1992 REIMBURSEMENT FOR BUS TRIPS	500,000.00	500,000.00	264,196.51	300,000.00
Function: 1993 USE OF SCHOOL FACILITIES	50,000.00	50,000.00	60,542.30	75,000.00
Function: 1999 MISCELLANEOUS	200,000.00	200,000.00	183,665.27	200,000.00
Function: 3111 HOMESTEAD EXEMPTION REIMBURSE	2,120,298.00	2,120,298.00	2,030,897.93	2,030,800.00
Function: 3140 DRIVER EDUCATION FUNDS	-	-		-
Function: 3150 MAEP FUNDS (Current)	107,278,392.35	107,278,392.35	99,790,927.04	102,399,403.35
Function: 3290 OTHER RESTRICTED GRANTS-IN-AID	750,000.00	750,000.00	482,542.00	700,000.00
Function: 3820 HEAVY TRUCKS	750,000.00	750,000.00	619,201.46	750,000.00
Function: 4120 E-RATE	1,821,604.90	270,000.00	1,091,877.66	1,900,000.00
Function: 4490 OTHER FEDERAL FUNDS	10,000.00	10,000.00	8,836.65	10,000.00
Function: 6200 PROCEEDS OF LOAN (S)	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
Function: 6450 INSURANCE LOSS RECOVERIES	25,000.00	25,000.00	38,433.64	40,000.00
Function: 6500 SALE OF TRANSPORTATION EQUIP	-	-	26,400.00	50,000.00
Function: 6710 INDIRECT COSTS	450,000.00	450,000.00	433,209.34	460,000.00
Function: 6720 OTHER TRANSFERS IN	1,500,000.00	3,648,585.64		4,600,000.00
Function: 7100 PRIOR PERIOD ADJUSTMENTS				
<b>FUND 1120 District Maintenance</b>	<b>208,432,221.25</b>	<b>209,029,201.99</b>	<b>192,326,629.52</b>	<b>206,519,629.35</b>



# District Maintenance Revenue *(Continued)*

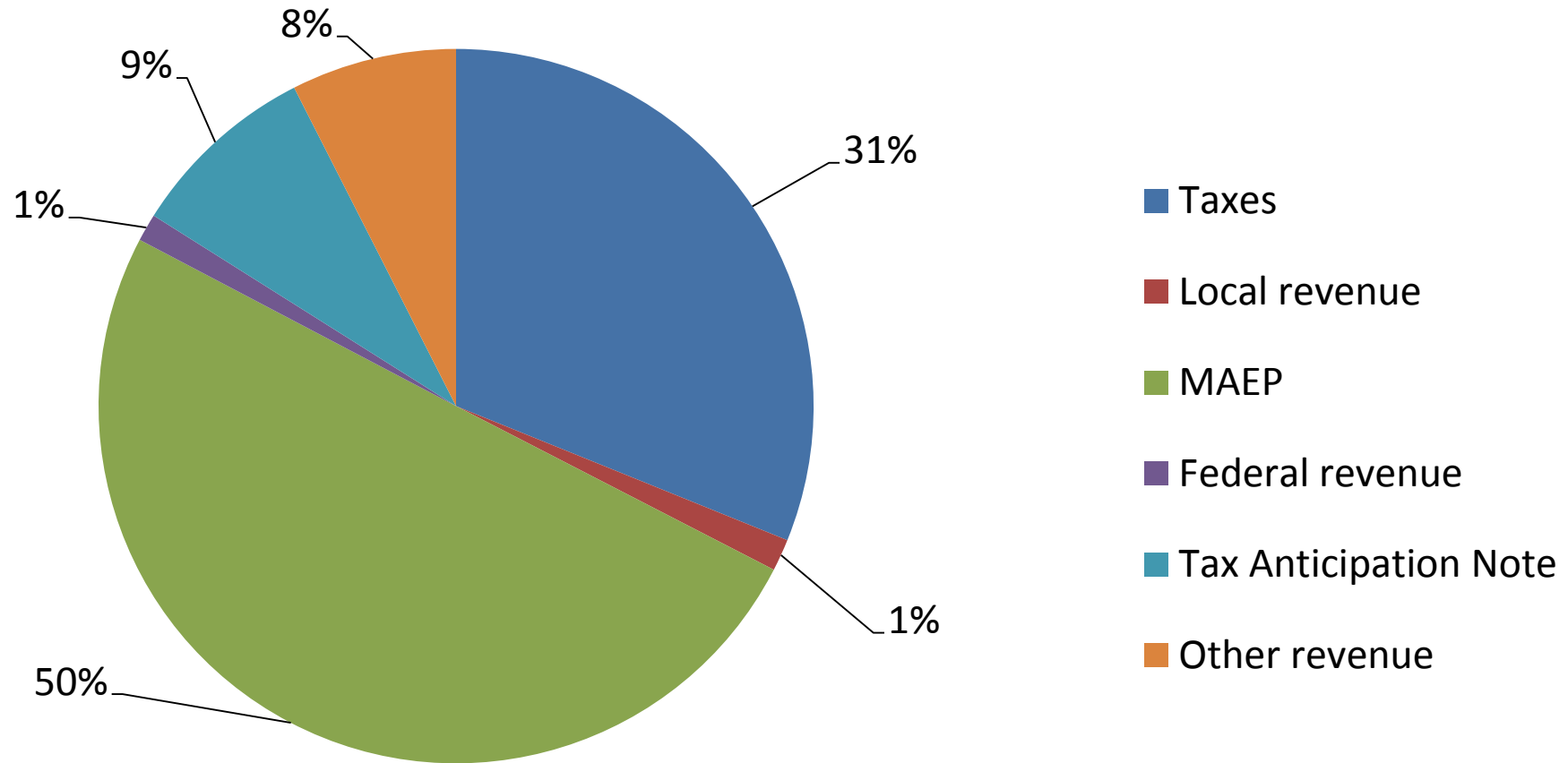
Function	Revenues	2016-2017 Revised Budget	2017-2018 Proposed Budget	% of Proposed Budget	Description
1120	Ad Val Taxes From Local Gov	\$ 72,696,426.00	\$ 72,696,426.00	35.20%	Local Taxes
1300	Tuition from Individuals	250,000.00	250,000.00	0.12%	Montessori and Summer School
1500	Interest Income	5,000.00	15,000.00	0.01%	Interest Earnings
1900	Other Revenue-Local	775,500.00	618,000.00	0.30%	Reimbursement from bus trips, use of school facilities, etc.
3100	Unrestricted Grants in Aid	109,398,690.40	104,430,203.40	50.57%	Homestead Reimbursement and MAEP
3200	Restricted Grants In Aid	750,000.00	700,000.00	0.34%	Reimbursement for Master Teachers
3800	Revenue in Lieu of Taxes	750,000.00	750,000.00	0.36%	Heavy Truck Tax
4100	E Rate	270,000.00	1,900,000.00	0.92%	E-Rate Reimbursement
4400	Other Federal Funds	10,000.00	10,000.00	0.00%	Other Federal Funds
6200	Proceeds of Loans	20,000,000.00	20,000,000.00	9.68%	Tax Anticipation Note (TAN)
6400	Insurance Loss Recoveries	25,000.00	40,000.00	0.02%	Funds from Insurance Claims
6500	Sale of Transportation Equipment	-	50,000.00	0.02%	Sale of surplus buses
6710	Indirect Costs	450,000.00	460,000.00	0.22%	Indirect costs from other funds
6720	Operating Transfers In	3,648,585.64	4,600,000.00	2.23%	Transfers in from other funds; fund balance, etc.
	Total Revenue	\$ 209,029,202.04	\$ 206,519,629.40		

# District Supported Funds

FUNCTION	ADOPTED 2016-2017	YTD (as of 5-31-17)	PROPOSED 2017-2018
<b>Fund: 1130 SPECIAL ED FUND</b>			
Function: 3150 MAEP FUNDS (Current)	11,550,250.00	10,587,729.17	10,200,250.00
Function: 3270 EDUCABLE CHILDREN	350,000.00	196,846.89	350,000.00
Function: 3290 OTHER RESTRICTED GRANTS-IN-AID	-	47,375.82	-
Function: 4291 MEDICAID REIMBURSEMENT	300,000.00	219,397.36	350,000.00
Function: 6720 OTHER TRANSFERS IN	4,500,000.00	4,500,000.00	3,750,000.00
<b>Fund 1130 Exceptional Education</b>	<b>16,700,250.00</b>	<b>15,551,349.24</b>	<b>14,650,250.00</b>
<b>Fund: 1140 ALTERNATIVE SCHOOLS FUND</b>			
Function: 3150 MAEP FUNDS (Current)	1,900,000.00	1,741,666.67	1,900,000.00
Function: 6720 OTHER TRANSFERS IN	220,000.00	-	150,000.00
<b>Fund 1140 Alternative Schools</b>	<b>2,120,000.00</b>	<b>1,741,666.67</b>	<b>2,050,000.00</b>
<b>Fund: 1901 ATHLETICS 93 94</b>			
Function: 1711 FOOTBALL ADMISSIONS	298,000.00	329,963.00	350,000.00
Function: 1712 ADMISSIONS BASKETBALL	240,000.00	225,886.00	250,000.00
Function: 1713 ADMISSIONS OTHER SPORTS	20,000.00	18,257.00	20,000.00
Function: 1715 CONCESSIONS	35,000.00	25,677.25	30,000.00
Function: 1920 CONTRIBUTIONS & DONATIONS	37,000.00	35,000.00	35,000.00
Function: 1999 MISCELLANEOUS	50,000.00	6,986.81	10,000.00
Function: 6720 OTHER TRANSFERS IN	305,000.00	350,000.00	305,000.00
<b>Fund: 1901 ATHLETICS 93 94</b>	<b>985,000.00</b>	<b>991,770.06</b>	<b>1,000,000.00</b>
<b>Fund: 2711 VOC ED BASIC FUND ( STATE &amp; FE</b>			
Function: 1999 MISCELLANEOUS			
Function: 3150 MAEP FUNDS (Current)	2,819,491.65	2,584,534.02	2,586,407.73
Function: 3210 EDUCATION ENHANCEMENT FUND	123,500.00	46,605.00	100,000.00
Function: 3220 VOCATIONAL & TECHNICAL EDUCA	1,000,000.00	1,331,872.46	1,300,000.00
Function: 4435 VOCATIONAL EDUCATION	795,159.22	280,017.56	350,000.00
Function: 6720 OTHER TRANSFERS IN	2,200,000.00	1,000,000.00	2,200,000.00
<b>Fund: 2711 VOC ED BASIC FUND ( STATE &amp; FE</b>	<b>6,938,150.87</b>	<b>5,243,029.04</b>	<b>6,536,407.73</b>
<b>Fund: 2901 JROTC</b>			
Function: 4390 OTHER RESTRICTED GRANTS-IN-	1,400,000.00	774,828.39	1,000,000.00
Function: 6720 OTHER TRANSFERS IN	1,848,657.68	1,848,657.68	1,800,000.00
<b>Fund: 2901 JROTC</b>	<b>3,248,657.68</b>	<b>2,623,486.07</b>	<b>2,800,000.00</b>

# Revenue Sources

**2017-2018 PROPOSED TOTAL DISTRICT MAINTENANCE BUDGET\***



\* District Maintenance and District Supported Budgets

# Expenditure Highlights

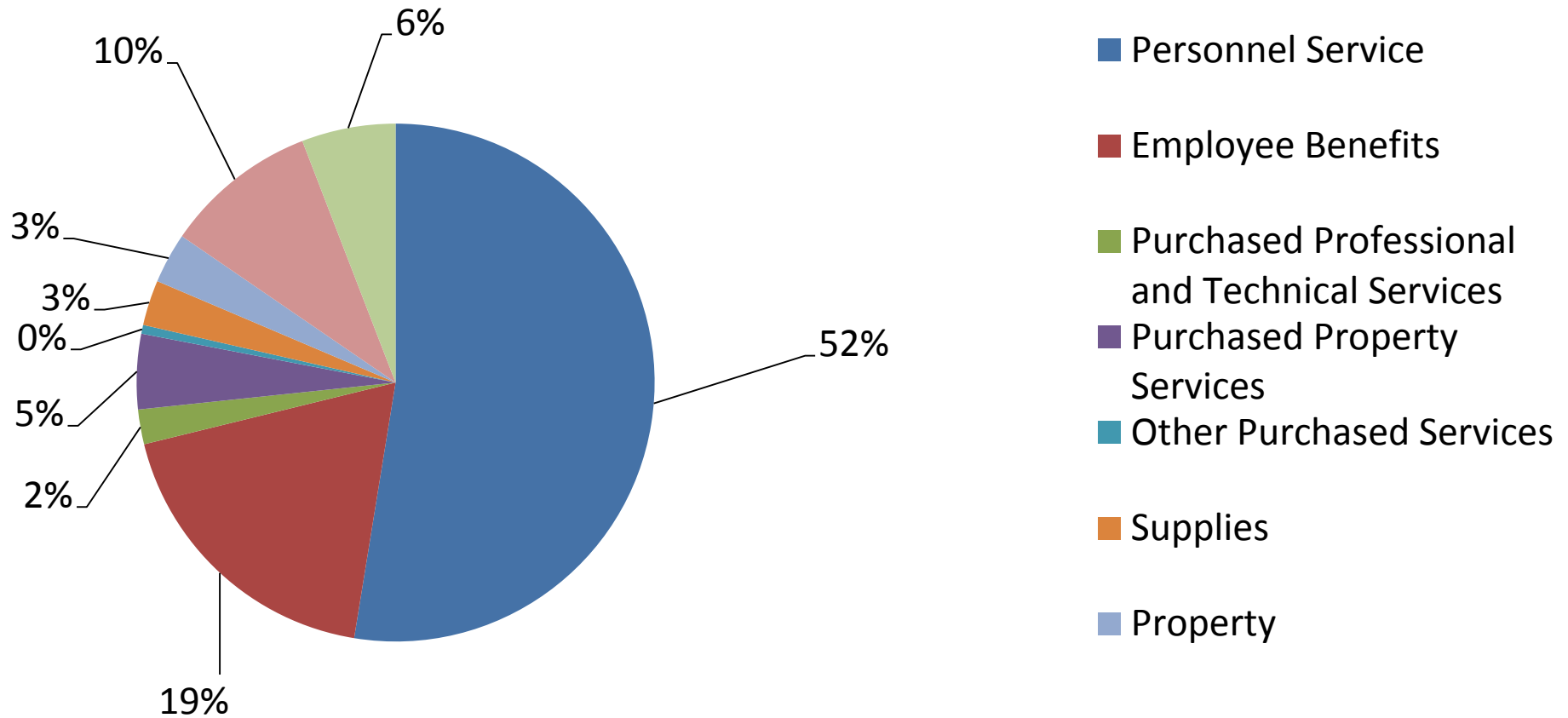
- Includes \$2.0 million in textbooks for K-8
- Includes software to allow stakeholders to provide online concerns, comments, suggestions to the district leadership
- Reduced contract with JPD for security support (\$50,000 reduction)
- Includes \$1.2 million additional support for Transportation (new hourly wage structure)
- Purchase of approx. 44 new buses fully equipped with GPS and cameras
- Includes technology purchases to complete wireless projects in all elementary schools

# Expenditure Highlights (*Continued*)

- Request additional funding to support improvements for athletics (Forest Hill football field and Newell field) in debt service
- Re-established Professional Development department
- Fully staffed Curriculum department
- Reorganized Attendance department to support accuracy in MSIS reporting
- Supports new structure for school administration and support
- Fully utilize all federal funds to support academic achievement
- Includes \$200,000 in additional funds for library books

# Expenditures (Chart)

**2017-2018 Proposed Total District Maintenance Expenditures\***

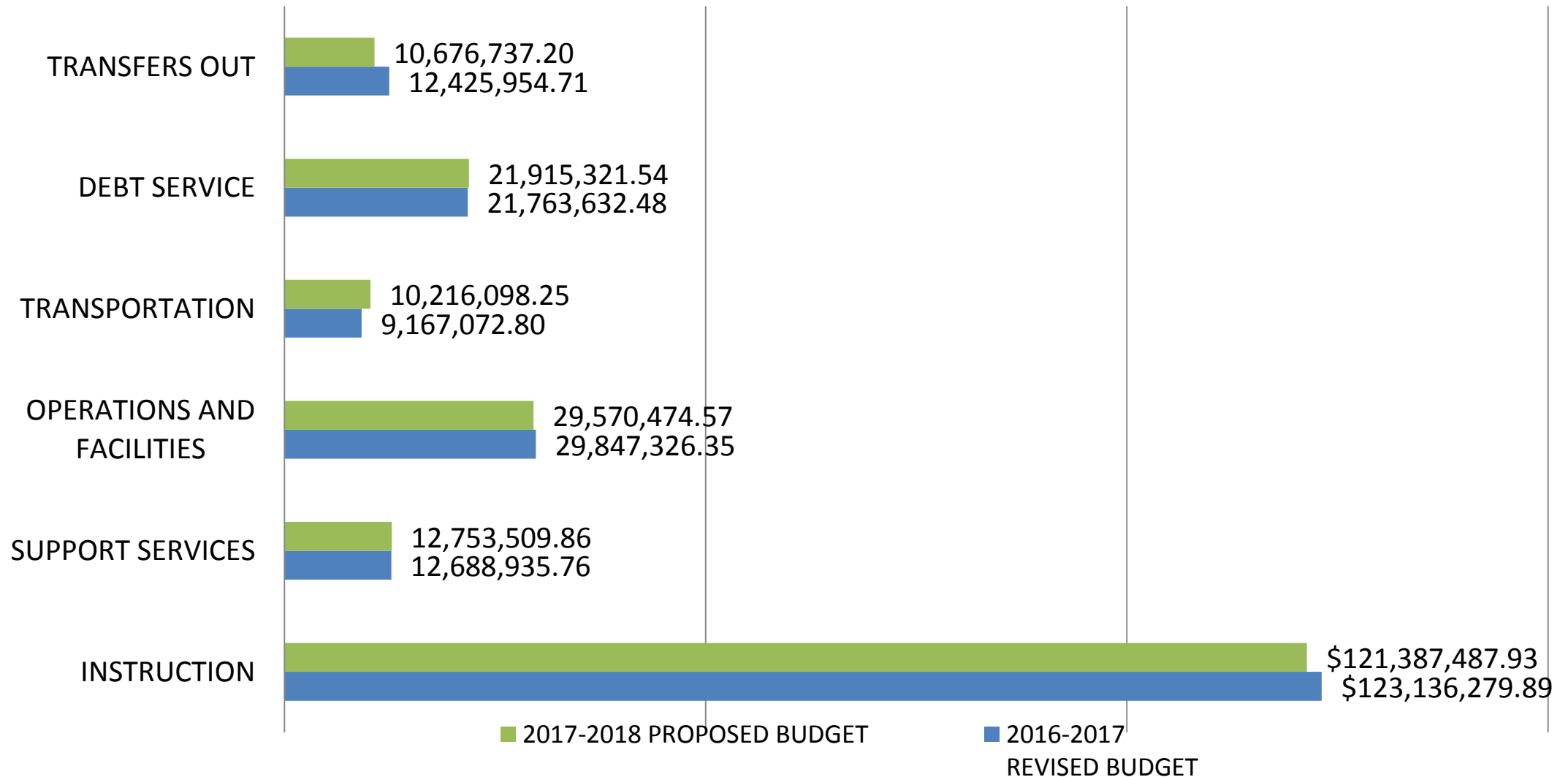


\* District Maintenance and District Supported Budgets

# District Maintenance Expenditures (Table)

<b>FUNCTION</b>	<b>EXPENDITURES</b>	<b>2016-2017 REVISED BUDGET</b>	<b>% OF TOTAL PROPOSED BUDGET</b>	<b>2017-2018 PROPOSED BUDGET</b>	<b>% OF TOTAL PROPOSED BUDGET</b>	<b>FUNCTIONAL AREAS</b>
1000	Instruction	\$ 97,775,308.26	46.78%	\$ 94,477,470.49	45.75%	All instructional functions(Elem, Middle, High) including Gifted Education, APAC, Henley Young and Student Activities
2100	Support Services Student	\$ 6,355,651.82	3.04%	\$ 7,471,413.92	3.62%	Attendance, Social Work, Guidance Counselors, and Appraisal Services
2200	Support Services Instruction	\$ 4,939,513.88	2.36%	\$ 5,248,786.21	2.54%	Curriculum and Instruction, ITV, and Library Services
2300	Support Services General Administration	\$ 4,173,752.42	2.00%	\$ 4,156,269.38	2.01%	Board of Trustees, Superintendent, Legal, District Leadership and District Exceptional Education
2400	Support Services School Administration	\$ 14,065,805.93	6.73%	\$ 14,189,817.31	6.87%	Principal's Office, Montessori Administration and APAC Administration
2500	Support Services Business	\$ 2,397,258.83	1.15%	\$ 2,512,177.19	1.22%	Financial Services, Property Accounting, Internal Audit and Warehousing
2600	Operations/Maintenance of Plant Services	\$ 29,043,709.15	13.89%	\$ 29,070,474.57	14.08%	Facilities, Risk Management, Property Insurance, Campus Enforcement and district-wide utilities
2700	Student Transportation Service	\$ 9,167,072.80	4.39%	\$ 10,216,098.25	4.95%	Transportation
2800	Support Services Central	\$ 6,117,924.51	2.93%	\$ 6,085,063.29	2.95%	Planning and Research, Human Resources, and Information Technology
5600	Building Improvement Services	\$ 803,617.20	0.38%	\$ 500,000.00	0.24%	District-wide facility improvements and maintenance
6100	Principal on Debt	\$ 21,763,632.48	10.41%	\$ 21,915,321.54	10.61%	Debt Service
7100	Operating Transfers Out	\$ 12,425,954.71	5.94%	\$ 10,676,737.20	5.17%	Transfers out to support other funds
	<b>TOTAL</b>	<b>\$ 209,029,201.99</b>		<b>\$ 206,519,629.35</b>		

# District Maintenance Expenditures (Chart)





# Budget Challenges

- Reduced MAEP funding (not fully funded)
- Decline in student enrollment
- Increase in charter school enrollment
- Aging infrastructure
- Transportation needs

# Next Steps

- Pursue funding opportunity for athletic capital improvements
- Budget Approval—Monday, June 26<sup>th</sup> at 5:00 p.m.
- Approval of Millage request—by August 15<sup>th</sup>