



Jackson Public Schools 2017-2018 Budget

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Interim Superintendent

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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 16th 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

Debt Service Request

<u>Fund</u>	<u>Series</u>	<u>2016-2017 Request</u>	<u>2017-2018 Request</u>	<u>Difference</u>
Fund 1120:	District Maintenance	\$ 72,696,426.00	\$ 72,696,426.00	\$ -
Fund 4905:	GO Bond Series 2007	\$ 1,717,500.00	\$ -	\$ (1,717,500.00)
Fund 4906:	GO Bond Series 2008	\$ 6,104,250.00	\$ 6,099,237.50	\$ (5,012.50)
Fund 4907:	GO Bond Series 2012A	\$ 2,136,000.00	\$ 1,381,750.00	\$ (754,250.00)
Fund 4908:	Limited Tax Notes, Series 2012B	\$ 1,251,203.13	\$ 1,223,796.88	\$ (27,406.25)
Fund 4910:	General Obligation Bonds, Series 2015A	\$ 7,720,500.00	\$ 9,317,250.00	\$ 1,596,750.00
Fund 4911:	General Obligation Bonds, Series 2015B	\$ 2,100,861.00	\$ 3,058,518.00	\$ 957,657.00
Fund 4913:	Limited Tax Notes, Series 2017	<u>\$ -</u>	<u>\$ 266,625.00</u>	<u>\$ 266,625.00</u>
TOTAL		\$ 93,726,740.13	\$ 94,043,603.38	\$ 316,863.25

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
MAEP Formula Amount at Full Funding	\$ 113,280,325.23	\$ 115,914,433.24	\$ 116,374,694.60	\$ 118,892,518.29	\$ 112,974,712.74	\$ 108,449,811.32
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)
MAEP Formula Only Allocation	\$ 100,786,449.01	\$ 101,852,052.37	\$ 104,010,088.23	\$ 109,186,369.62	\$ 104,987,400.55	\$ 98,927,917.88
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
TOTAL MAEP ALLOCATION	\$ 120,750,314.40	\$ 122,238,174.89	\$ 125,039,721.29	\$ 130,778,721.31	\$ 126,409,102.81	\$ 119,636,523.00
2016 Reduction(.43%)				\$ (559,555.00)		
MAEP(AS OF 4/30/16)*				\$ 130,219,166.31		
2017 Reduction (.50)					\$ (626,613.00)	
2017 Reduction (.38)					\$ (480,947.00)	
TOTAL 2017 MAEP					\$ 125,301,542.81	
MAEP AT FULL FUNDING	\$ 135,718,988.23	\$ 139,115,201.24	\$ 139,904,307.60	\$ 142,404,327.29	\$ 136,026,151.74	\$ 131,151,636.71
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

Revenues	2016-2017 Approved Budget	2016-2017 Revised Budget	2017-2018 Adopted Budget
1120-Ad Val Taxes From Local Gov	72,696,426.00	72,696,426.00	72,696,426.00
1310-Tuition from Individuals	250,000.00	250,000.00	250,000.00
1510-Interest Income	5,000.00	5,000.00	15,000.00
1911--Cell Tower Revenue	18,000.00	18,000.00	18,000.00
1920-Contributions & Donations	7,500.00	7,500.00	25,000.00
1992 Reimbursement for Bus Trips	500,000.00	500,000.00	300,000.00
1993-Use of School Facilities	50,000.00	50,000.00	75,000.00
1999-Miscellaneous	200,000.00	200,000.00	200,000.00
3111-Homestead Exemption Reimbursement	2,120,298.00	2,120,298.00	2,030,800.00
3150-MAEP Funds (Current)	107,278,392.35	107,278,392.35	102,399,403.35
3290-Other Restricted Grants In Aid	750,000.00	750,000.00	700,000.00
3820-Heavy Trucks	750,000.00	750,000.00	750,000.00
4120-E Rate	1,821,604.90	270,000.00	1,900,000.00
4490-Other Federal Funds	10,000.00	10,000.00	10,000.00
6200-Proceeds of Loans	20,000,000.00	20,000,000.00	20,000,000.00
6450-Insurance Loss Recoveries	25,000.00	25,000.00	40,000.00
6500-Sale of Transportation Equipment	-	-	50,000.00
6710-Indirect Costs	450,000.00	450,000.00	460,000.00
6720-Other Transfers In	1,500,000.00	3,648,585.64	4,600,000.00
Total Revenue	\$ 208,432,221.25	\$ 209,029,201.99	\$ 206,519,629.35

District Maintenance Revenue

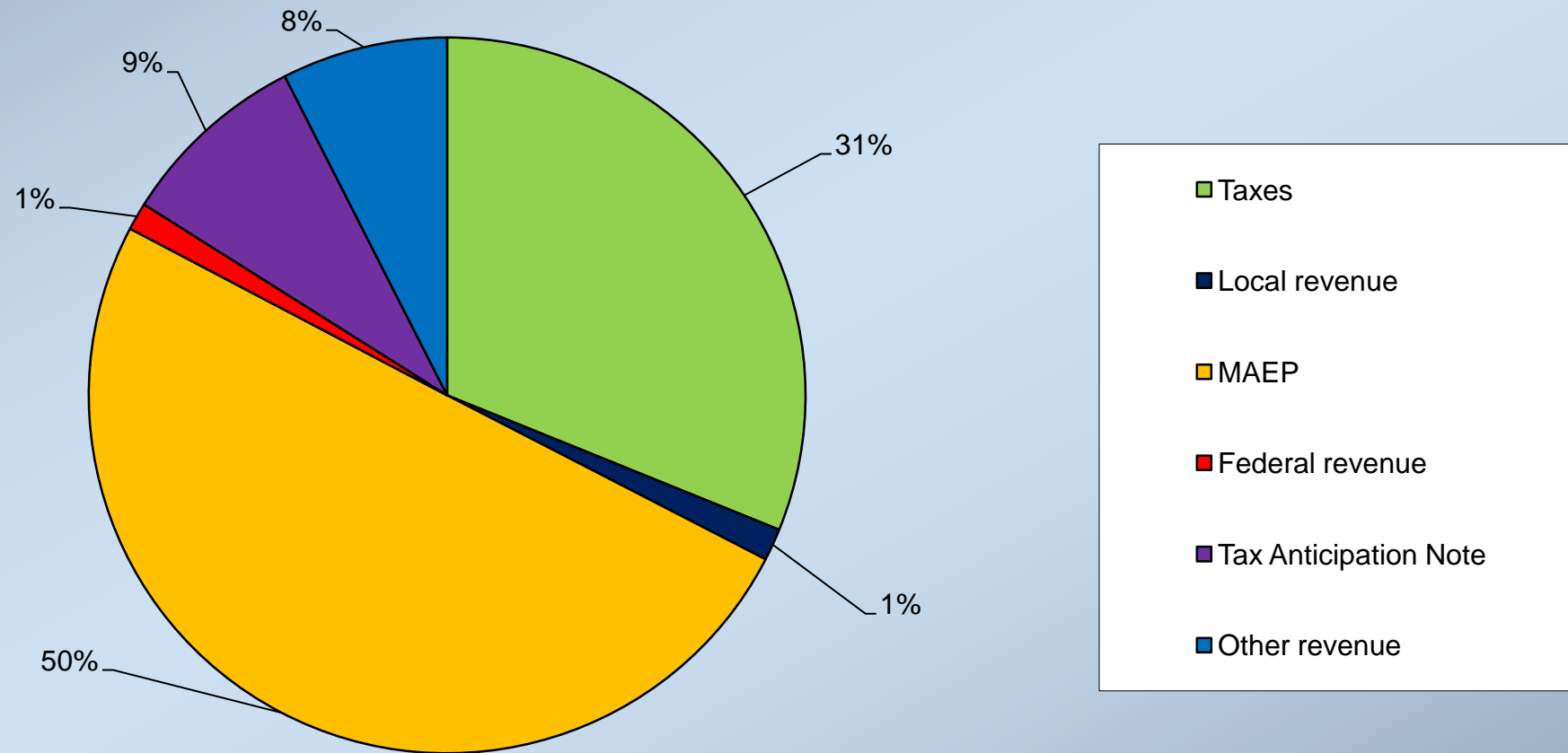
Function	Revenues	2016-2017 Revised Budget	2017-2018 Proposed Budget	% of Proposed Budget	Description
1120	Ad Val Taxes From Local Gov	\$ 72,696,426.00	\$ 72,696,426.00	35.20%	Local Taxes
1300	Tuition from Individuals	250,000.00	250,000.00	0.12%	Montessori and Summer School
1500	Interest Income	5,000.00	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

FUND	ADOPTED 2016-2017	ADOPTED 2017-2018
Fund: 1130 SPECIAL ED FUND		
Function: 3150 MAEP FUNDS (Current)	11,550,250.00	10,200,250.00
Function: 3270 EDUCABLE CHILDREN	350,000.00	350,000.00
Function: 3290 OTHER RESTRICTED GRANTS-IN-AID	-	-
Function: 4291 MEDICAID REIMBURSEMENT	300,000.00	350,000.00
Function: 6720 OTHER TRANSFERS IN	4,500,000.00	3,775,000.00
Fund 1130 Exceptional Education	16,700,250.00	14,675,250.00
Fund: 1140 ALTERNATIVE SCHOOLS FUND		
Function: 3150 MAEP FUNDS (Current)	1,900,000.00	1,900,000.00
Function: 6720 OTHER TRANSFERS IN	220,000.00	150,000.00
Fund 1140 Alternative Schools	2,120,000.00	2,050,000.00
Fund: 1901 ATHLETICS 93 94		
Function: 1711 FOOTBALL ADMISSIONS	298,000.00	350,000.00
Function: 1712 ADMISSIONS BASKETBALL	240,000.00	250,000.00
Function: 1713 ADMISSIONS OTHER SPORTS	20,000.00	20,000.00
Function: 1715 CONCESSIONS	35,000.00	30,000.00
Function: 1920 CONTRIBUTIONS & DONATIONS	37,000.00	35,000.00
Function: 1999 MISCELLANEOUS	50,000.00	10,000.00
Function: 6720 OTHER TRANSFERS IN	305,000.00	305,000.00
Fund: 1901 ATHLETICS 93 94	985,000.00	1,000,000.00
Fund: 2711 VOC ED BASIC FUND (STATE & FE		
Function: 1999 MISCELLANEOUS		
Function: 3150 MAEP FUNDS (Current)	2,819,491.65	2,586,407.73
Function: 3210 EDUCATION ENHANCEMENT FUND	123,500.00	100,000.00
Function: 3220 VOCATIONAL & TECHNICAL EDUCA	1,000,000.00	1,300,000.00
Function: 4435 VOCATIONAL EDUCATION	795,159.22	350,000.00
Function: 6720 OTHER TRANSFERS IN	2,200,000.00	2,200,000.00
Fund: 2711 VOC ED BASIC FUND (STATE & FE	6,938,150.87	6,536,407.73
Fund: 2901 JROTC		
Function: 4390 OTHER RESTRICTED GRANTS-IN-	1,400,000.00	1,000,000.00
Function: 6720 OTHER TRANSFERS IN	1,848,657.68	1,800,000.00
Fund: 2901 JROTC	3,248,657.68	2,800,000.00

Revenue Sources

2017-2018 TOTAL DISTRICT MAINTENANCE BUDGET*



* District Maintenance and District Supported Budgets

Expenditure Highlights

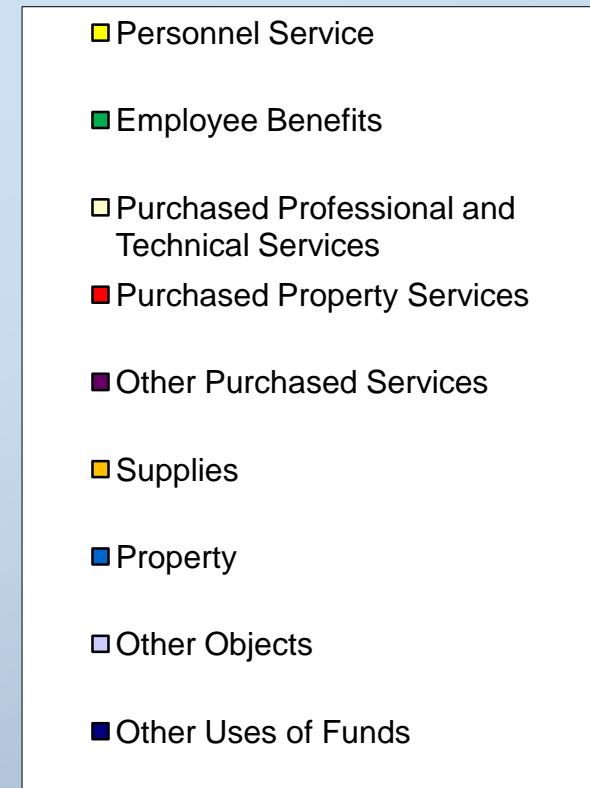
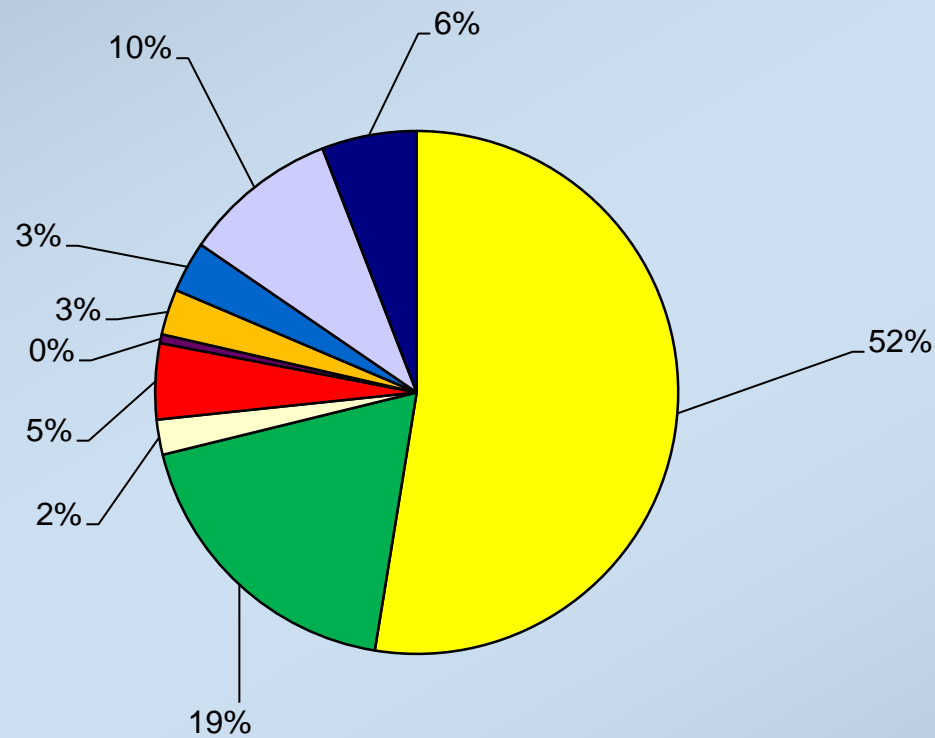
- Includes \$2.0 million in textbooks for K-8
- Includes software to allow stakeholders to provide online concerns, comments, suggestions to the district leadership
- Reduced contract with JPD for security support (\$50,000 reduction)
- Includes \$1.2 million additional support for Transportation (new 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

- 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

2017-2018 Total District Maintenance Expenditures*



* District Maintenance and District Supported Budgets

District Maintenance Expenditures

FUNCTION	EXPENDITURES	2016-2017 REVISED BUDGET	% OF TOTAL PROPOSED BUDGET	2017-2018 PROPOSED BUDGET	% OF TOTAL PROPOSED BUDGET	FUNCTIONAL AREAS
						All instructional functions(Elem, Middle, High) including Gifted
1000	Instruction	\$ 97,775,308.26	46.78%	\$ 94,477,470.49	45.75%	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 Warehouse
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
	TOTAL	\$ 209,029,201.99		\$ 206,519,629.35		

Budget Challenges

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