



Hinds County School District

Public Hearing on Proposed Budget

Fiscal Year

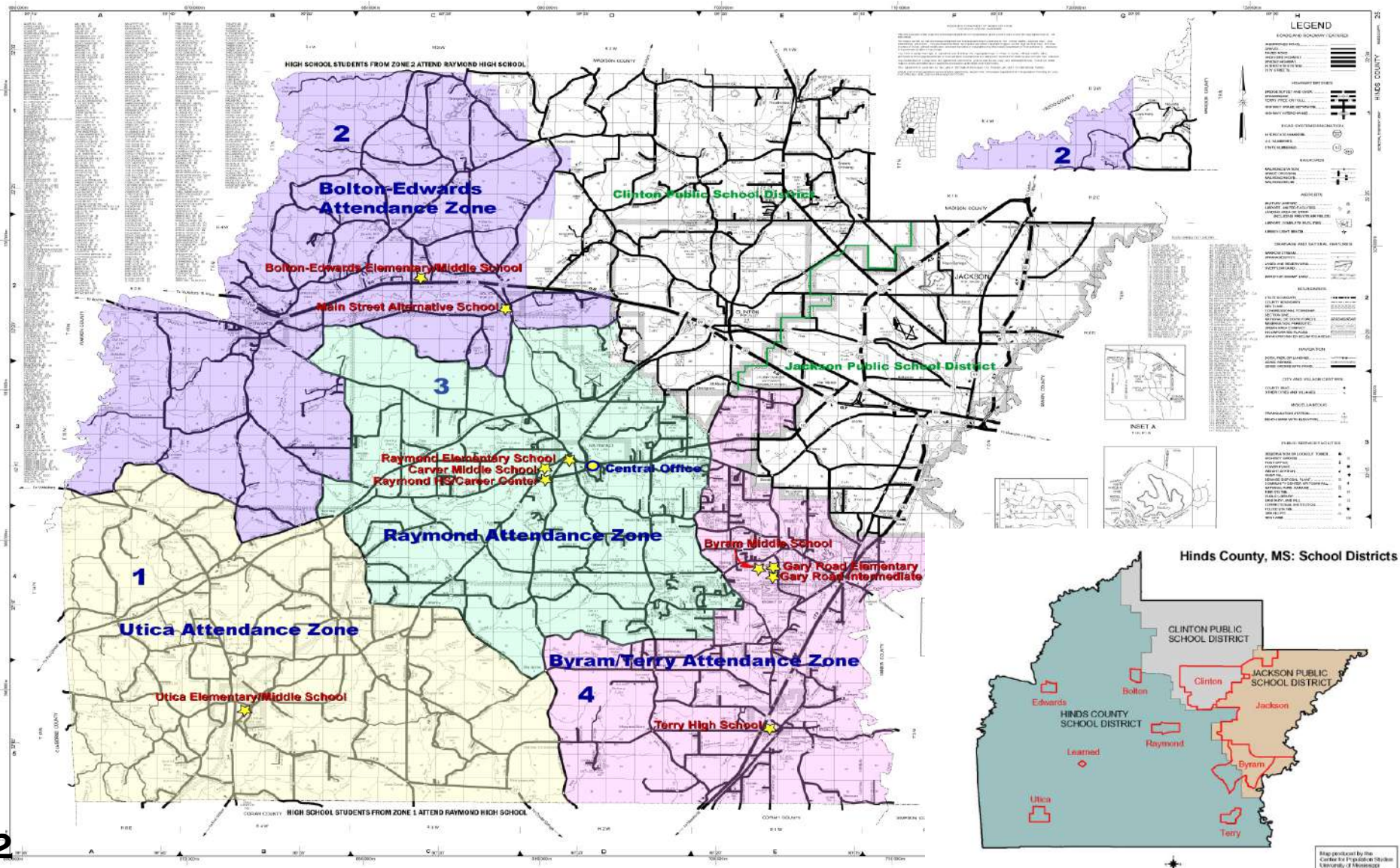
2013 - 2014

Prepared by Earl P. Burke, MBA, CSBA

Chief Financial Officer & Director of Business Services

This presentation and support handouts are intended to provide summary financial and general statistical data about the various funds of the Hinds County Public School District. These funds are supported by Mississippi Adequate Education Program (MAEP) funds, local Ad Valorem tax collections, federal grant funds and funds generated locally within the school district.

Understanding Hinds County School District



Hinds County School District Board of Trustees

Name	Position	District	Term
Caroline Jacobs		Dist. 1	2011-2016
Ivan Smith	President	Dist. 2	2011-2016
Linda Laws	Secretary	Dist. 3	2013-2018
Bill Elkins		Dist. 4	2009-2014
Dorothy Hicks	Vice President	Dist. 5	2009-2014

Superintendent

Stephen Handley, Ed. D.

Mission Impossible!



"Your assignment, should you accept, is to increase educational standards while support services dwindle."

Vision Statement

The Hinds County School District envisions its schools as learning environments that...

PROVIDE the safest possible learning environment;

TEACH so that every student masters the fundamentals;

CHALLENGE students to reach their potential;

ENSURE a broad range of experiences for students;

BUILD a strong partnership between school, home & community;

PREPARE students to live productive lives as informed, responsible citizens.



Impact of Hinds County School District

The success of Hinds County School District ...

Effects approximately 47,450 citizens;

Fosters higher property values;

Supports 770 jobs - Largest employer in rural county & 15th largest employer in Hinds County;

Generates \$2,500,000 in monthly payroll;

Provides education for Bolton, Edwards, Raymond, Terry, Byram and Utica and surrounding communities;



Fiscal Year Budget

- Section 37-61-9, Mississippi Code Annotated (1972), requires the school district, to prepare a budget of anticipated revenues and expenditures on or before August 15th for the coming fiscal year.
- The District's educational plan expressed in dollars and used to measure and monitor revenues and expenditures.
- Annual budgets are essential for sound financial management.
- The budget may change or may be amended as the instructional needs of our students change.
- All information provided during this presentation is based on source information available at this time.

Simplified Budget Development Process

- Determine Board's budget guiding principles
- Use strategic plan to guide identification of budget priorities
- Include other stakeholders in budgeting process
- Identify inclusion/deduction recommendations
- Determine Board & Superintendent's action regarding recommendations
- Present final proposed budget to Public
- Board adopts budget



Guiding Principles

- Identify budget priorities
- Maintain **parity** among all schools
- Actively pursue cost cutting measures and identify budget reducing options
- Build in appropriate budget safeguards
- Be Conservative and Realistic!

Strategic Plan – PRIORITY AREAS

PRIORITY: STUDENT ACHIEVEMENT

To Accomplish: All students will demonstrate academic growth each year leaving 8th grade prepared to learn High School Curriculum

Outcome: Students will meet growth targets of proficiency in grades K - 8.

❑ Goal 1-All students will exit each grade level as proficient.

❑ Success Indicator: Multiple measures, grade level retention rates, and 8th grade scores on State-level and District-level instruments. All students will either meet (proficient) or exceed grade level standards. All schools will meet Academic Performance Index (API) Growth Targets, with the goal of meeting and exceeding levels set by the State of Mississippi. All schools will meet the Annual Measure Objectives (AMO) as established through the Federal legislation No Child Left Behind.

❑ Goal 2- Each School (and subgroup including English Language Learners (ELL), Gifted and Talented, and Special Education Students within each school) will meet Academic Performance Index (API) Growth Targets and Annual Yearly Progress (AYP) goals as determined by NCLB.

❑ Success Indicator: Annual improvement as reflected in Academic Performance Index scores by school and subgroup.

❑ Goal 3- Provide quality alternative programs, ELL (English Language Learners, Prekindergarten Home School, Intervention, and Summer Course Recovery Programs to better meet the needs of all students.

❑ Success Indicator: Annual improvement as reflected in Academic Performance Index scores by school and subgroup.

❑ Goal 4 – Provide opportunities for parent involvement so parents will be a partner in their child's academic progress.

❑ Success Indicator: Increased participation of parents in PTO, booster clubs, and at school activities.

Strategic Plan – PRIORITY AREAS

PRIORITY: OPERATIONAL FUNDING

To Accomplish: Develop a funding model to support educational services.

Outcome: Improve student learning by more effectively utilizing existing and projected resources. Goal 1-All students will exit each grade level as proficient.

☐ Goal 1- Focus on maintenance of current enrollment.

☐Success Indicator: No decline in enrollment due to factors controlled by the district.

☐ Goal 2- Pursue adequate funding and resources for at risk students, including special needs students.

☐Success Indicator: Reduced need of funding from District Funds.

☐ Goal 3- Monitor enrollment and attendance to ensure adequate and pro-rata equal funding of all facilities and programs.

☐Success Indicator: Effective and efficient use of all District Funds.

☐ Goal 4- Develop and maintain positive relationships with other Districts throughout the state.

☐Success Indicator: Cooperation between districts in the metro area and throughout the state.

Strategic Plan – PRIORITY AREAS

PRIORITY: PUBLIC IMAGE

To Accomplish: Every District school will have public acceptance.

Outcome: The public will accept and support each school in the school district.

- ☐ Goal 1- Develop and maintain positive relationships with other Districts throughout the state.
 - ☐ Success Indicator: Cooperation between districts in the metro area and throughout the state.

PRIORITY: HUMAN RESOURCES

To Accomplish: Effective Human Resources management and communication system.

Outcome: Valued employees and focus on student achievement.

- ☐ Goal 1- Organize and maintain staffing, placement, review and assessment.
 - ☐ Success Indicator: Satisfied and effective employees and increased trust.
- ☐ Goal 2- Professional growth for increased competency and success.
 - ☐ Success Indicator: Well trained effective employees.

PRIORITY: CHILD NUTRITION

To Accomplish: Provide high quality, nutritious meals to students. Meet all federal regulations and guidelines.

Outcome: Helping students reach their full academic potential. "A hungry child can't learn."

- ☐ Goal 1- Organize and maintain nutritious and appealing meals.
 - ☐ Success Indicator: Breakfast and lunch increased participation.

Strategic Plan – PRIORITY AREAS

PRIORITY: FACILITIES

To Accomplish: Implement the District Facilities Plan focusing on modernization and state of the art Technology.

Outcome: Build and maintain state of the art facilities to provide equitable educational opportunities

- ☐ Goal 1- Consider sale of surplus District Property through auctions as another source of revenue.
 - ☐ Success Indicator: Maximizing the resources of District surplus property.

- ☐ Goal 2- Continue to monitor energy consumption and develop plans and resources to further reduce cost of energy and utilities.
 - ☐ Success Indicator: Reduce cost of utilities, water, garbage, and energy.

PRIORITY: TECHNOLOGY

To: Accomplish: Provide electronic resources, availability, training, and opportunities to enhance and improve instruction.

Outcome: Teachers will have the full availability of electronic resources and students will have every learning opportunity available.

- ☐ Goal 1- Maximize and prioritize the purchase of electronic resources to align with the district's vision and goals.
 - ☐ Success Indicator: Full availability of appropriate resources and trained teachers which enhances classroom instruction and supports differentiated learning of all students.

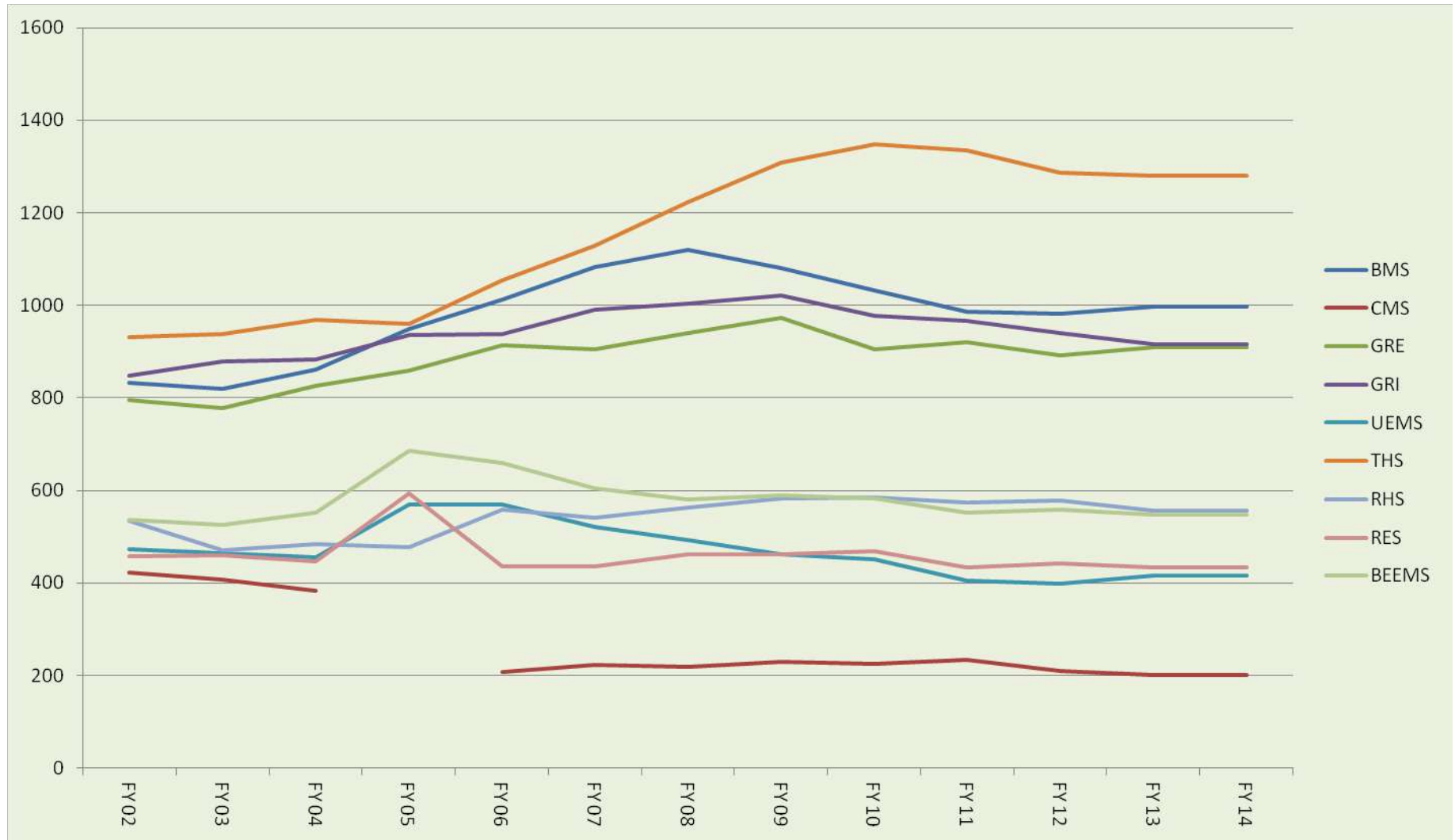
- ☐ Goal 2- Maximize the use of electronic resources in the classroom to align with the district's vision and goals.
 - ☐ Success Indicator: Full availability of appropriate resources and trained teachers who provide enhanced classroom instruction and effective differentiated instruction to all students.



"The trouble with facing reality is you never know from which direction it's coming from."

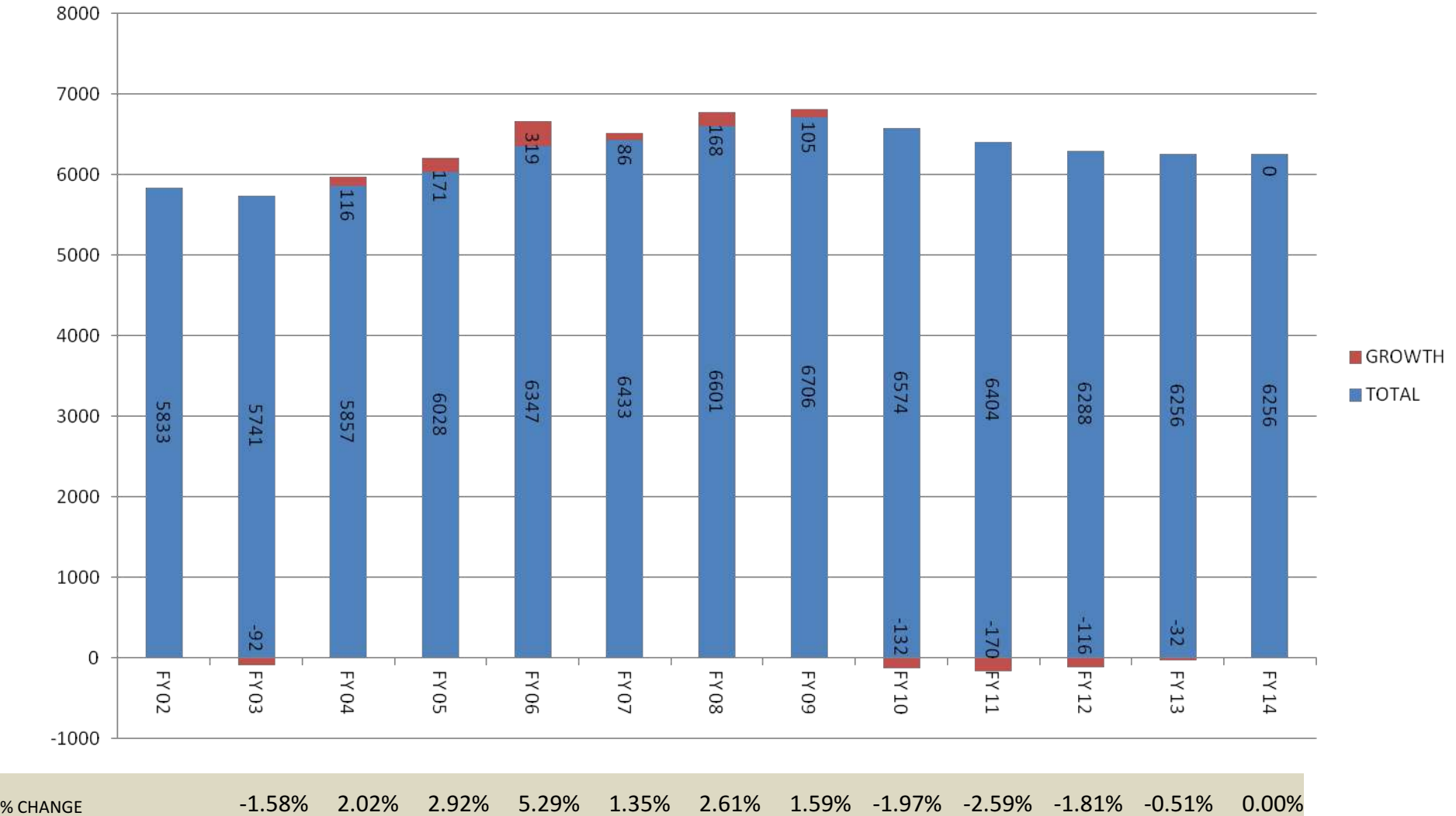
Enrollment

Historic & Projected By School



Enrollment

Historic & Projected District Wide



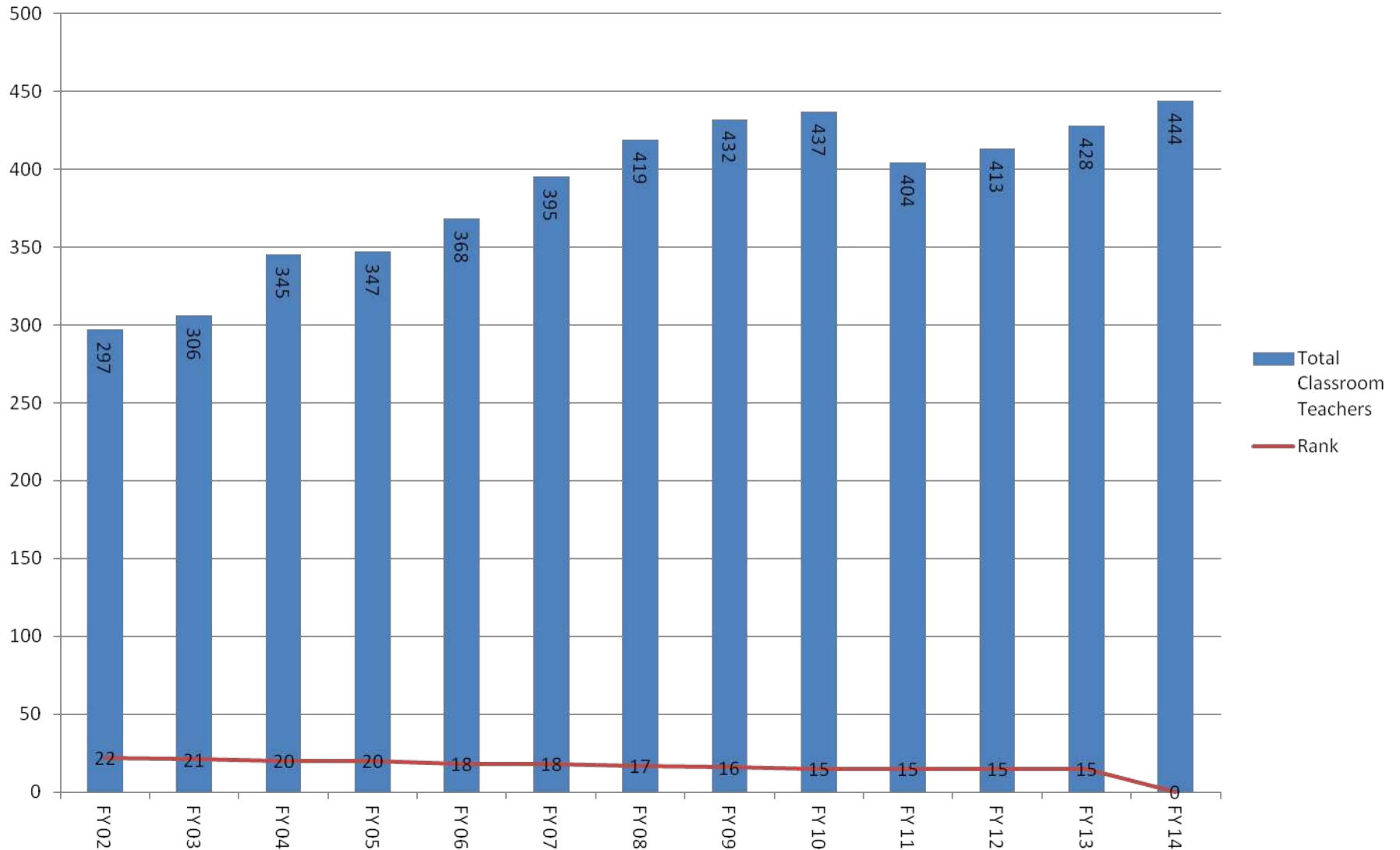
Enrollment

Historic & Projected By School

	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
BMS	832	820	861	950	1012	1083	1119	1080	1033	986	982	998	998
CMS	423	407	383		207	222	218	230	225	234	210	201	201
GRE	795	777	827	858	913	905	940	973	905	921	892	910	910
GRI	849	879	883	935	937	991	1004	1021	977	967	940	915	915
UEMS	474	464	455	569	570	522	492	461	452	404	399	415	415
THS	932	938	968	960	1054	1129	1223	1308	1348	1334	1286	1280	1280
RHS	534	471	483	477	558	541	563	582	584	573	578	556	556
RES	458	459	446	593	436	435	461	461	468	434	443	434	434
BEEMS	536	526	551	686	660	605	581	590	582	551	558	547	547
TOTAL	5833	5741	5857	6028	6347	6433	6601	6706	6574	6404	6288	6256	6256
GROWTH		-92	116	171	319	86	168	105	-132	-170	-116	-32	0
% CHANGE		-1.58%	2.02%	2.92%	5.29%	1.35%	2.61%	1.59%	-1.97%	-2.59%	-1.81%	-0.51%	0.00%

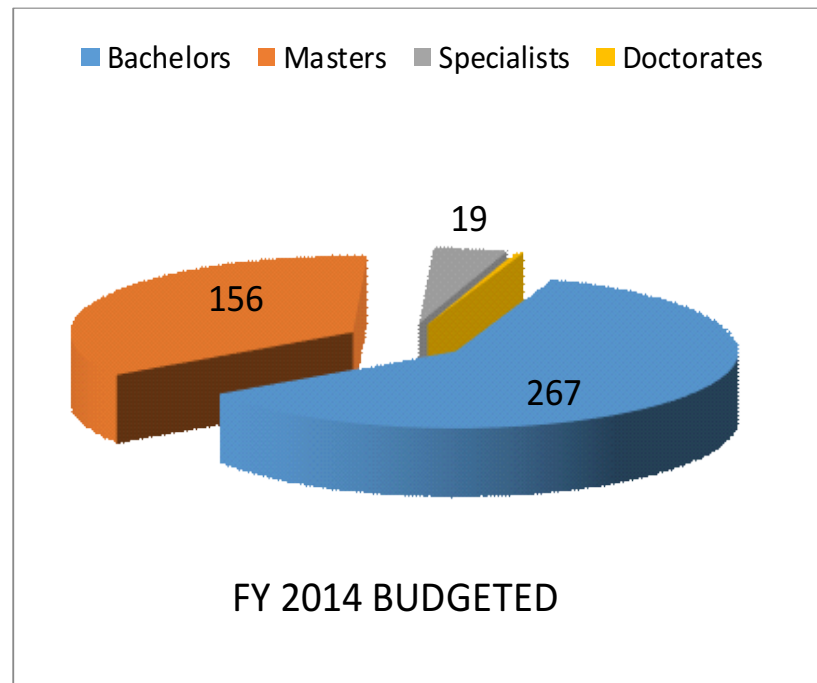
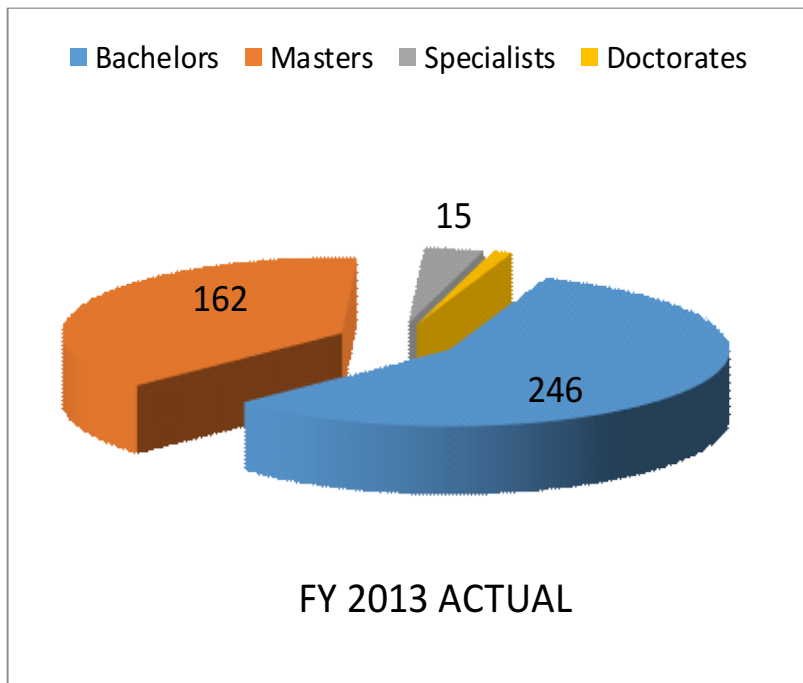
Total Classroom Teachers

Historic & Projected District Wide



Degree Level of Teachers

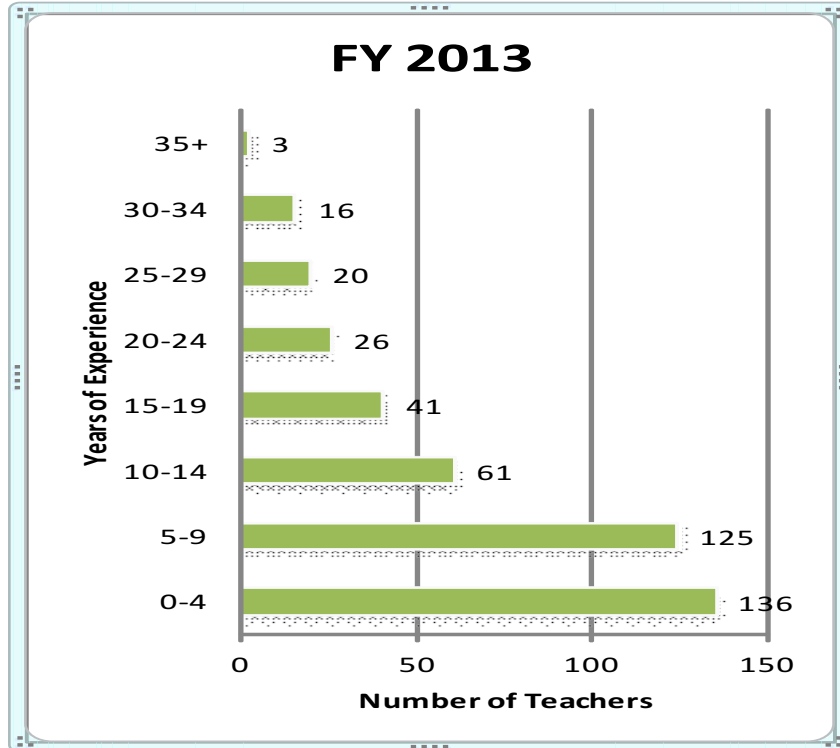
DEGREE	ACTUAL		BUDGET		CHANGE
	FY 2012-2013	%	FY 2013-2014	%	
Bachelors	246	57%	267	60%	21
Masters	162	38%	156	35%	-6
Specialists	15	4%	19	4%	4
Doctorates	5	1%	2	0%	-3
	428	100%	444	100%	16



Teacher Years of Experience

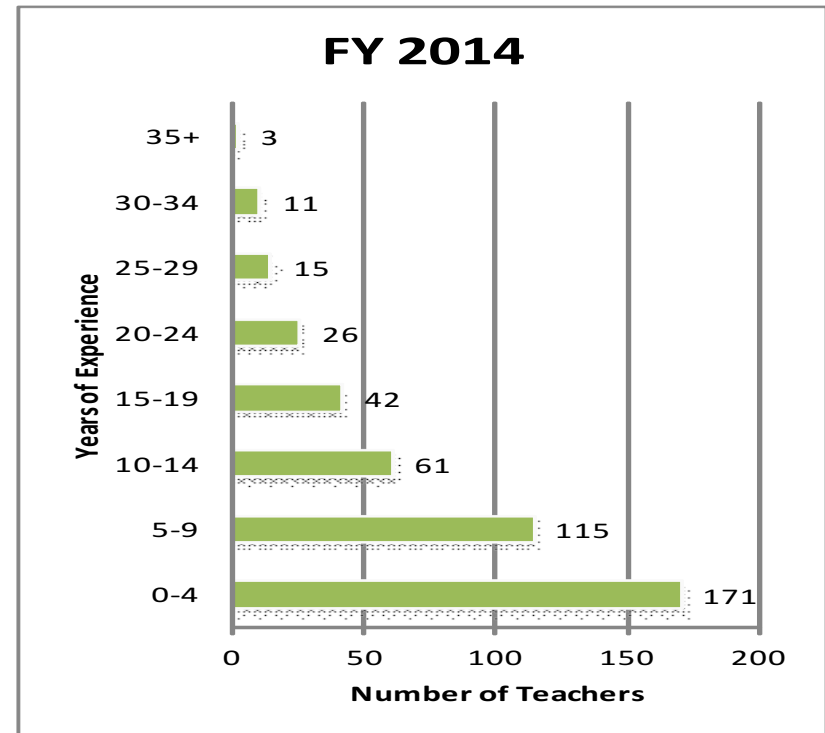
Years of Teaching Experience	Number of Teachers	%
0-4	136	32%
5-9	125	29%
10-14	61	14%
15-19	41	10%
20-24	26	6%
25-29	20	5%
30-34	16	4%
35+	3	1%

Total 428 100%



Number of Teachers	%
171	39%
115	26%
61	14%
42	9%
26	6%
15	3%
11	2%
3	1%

444 100% 16



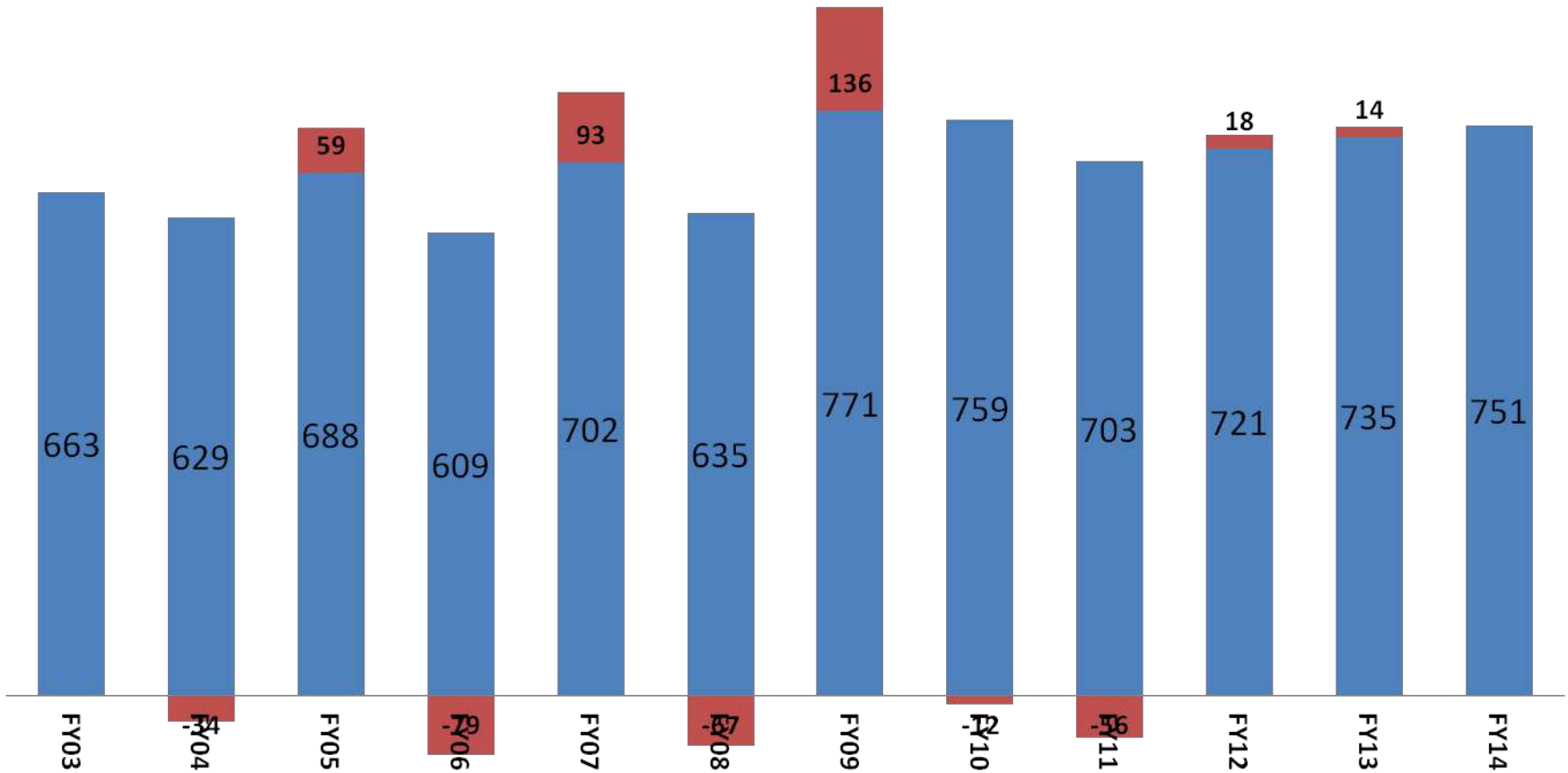
Average Teacher Salary : \$44,011

Average Teacher Salary : \$38,432

Total Employees

Historic & Projected District Wide

■ Total ■ GROWTH



Proposed Budget Highlights

❑ Personnel and Operations

- ❑ Annual Step and Scale increases for all certified staff (+\$115,236)
- ❑ Employer Contribution increase from 14.26% to 15.75% (+1.49%/\$57,998) District Cost (\$3,567,561)
- ❑ Pay increase of for maintenance, custodial, and other support staff (+1.5-2%/\$63,000))
- ❑ Increase in Property, General and Liability Insurance (+25%)

Proposed Budget Highlights

❑ Personnel and Operations

- ❑ Replacement of aging driver's education and special education vehicles. (+\$100,000)
- ❑ 4TH Year of Durham Transportation Services Contract; (+2.5%)
- ❑ Service agreements of provision of substitute teachers, food service staff (+2.5%)
- ❑ Cleaning staff will remain at prior year rates (+2.5%)

Proposed Budget Highlights

☐ Instructional

- ☐ Academic Strategist (+9) or alternate position

- ☐ Teachers (+16 slots/\$610,720)

- ☐ Maintain our current academic and instructional programming

- ☐ AmeriCorps Tutors (10) – UES, GRE, GRI, BES (\$60,000)

- ☐ Replacement and New Band Instruments (\$80,000)

☐ Security

- ☐ Security Upgrades to school sites (+\$245,000)

Proposed Budget Highlights

- ❑ Fund Balance Projects (estimate \$4,000,000)
 - ❑ Renovations Central Office
- ❑ Education Enhancement Funds (Approx. \$295 per Teacher)
- ❑ Technology
 - ❑ Replacement/Upgrade of Computer Hardware – (+\$150,000)
 - ❑ Project Computer Access (Phase 1) – (+\$178,000)
 - ❑ Supports provision of computers for 2nd graders (Title Programs)

Proposed Budget Highlights

☐ Technology

- ☐ Expansion of “Bring Your Own Devices” (Phase 2)

- ☐ Additional Computer Techs or extension of Service Agreements

- ☐ Intercom system for Main Street Restart (+40,000)

☐ Athletic Programs

- ☐ Increase in Coach and Club Sponsor Salary Scale (+\$60,000)

- ☐ Placement of donated portables at Byram Middle School (+75,000)

Proposed Budget Highlights

- ❑ Capital & Maintenance Projects
 - ❑ Replacement of Tracks – THS & RHS (\$600,000)
 - ❑ Upgrades and Improvement to Restart Center exterior (\$175,000)
 - ❑ Upgrades and Repair of Field House (\$100,000)
 - ❑ Purchase and location of 2 Portable Classrooms at GRI (\$120,000)
 - ❑ Construct new playgrounds - BES, UES and GRE (\$150,000)
 - ❑ Modify classroom at CMS/RFA to Biology Lab Space (+\$70,000)

Allocations To Schools

- ❑ Funds are allocated to schools based on a per student and /or per teacher basis.
- ❑ Principal is responsible for managing their individual school budget (site based management).
- ❑ Funds may be transferred between accounts by principal.

Allocations To Schools

- ❑ Instructional Supplies – \$10.50 per student

- ❑ Library

 - ❑ General Supply– \$2.50 per student

 - ❑ Books & Periodicals - \$9.00 per student

 - ❑ Library Equipment - \$ 2.00 per student

- ❑ Principal's Office

 - ❑ General Supply - \$1.00 per student

 - ❑ Office Supply - \$8.00 per student

 - ❑ Paper - \$10.00 per student

 - ❑ Equipment - \$2.00 per student

Allocations To Schools

☐ Maintenance

- ☐ General Supply- \$12.00 per student

- ☐ Equipment - \$ 2.00 per student

☐ Athletics

- ☐ General Supply - \$12.00 per student

- ☐ Insurance- \$1.00 per student

- ☐ Health Services - \$3.00 per student

- ☐ Janitorial Supplies - \$16.00 per student

Allocations To Schools

- ❑ Utilities (Based on prior year)
 - ❑ Water & Sewer – \$10.00 per student
 - ❑ Electricity - \$ 140.00 per student
 - ❑ Natural Gas - \$19.00 per student
 - ❑ Telephone - \$9.00 per student
 - ❑ Waste Disposal - \$20 per student
- ❑ Postage - \$5 per student



"I recommend our 'wild' expectations
be downgraded to 'great.'"

Budget Projection Summary

Combined budget of all funds

1 Fund Balance at July 1, 2013	30,416,188
Revenues	58,718,970
Expenditures	64,169,608
Excess (deficiency) of revenues over expenditures	5,450,638
2 Other Financing Sources/(Uses)	250,000
	<hr/>
Fund Balance Used	5,200,638
	<hr/>
Fund Balance at June 30, 2014	25,215,550

Notes:

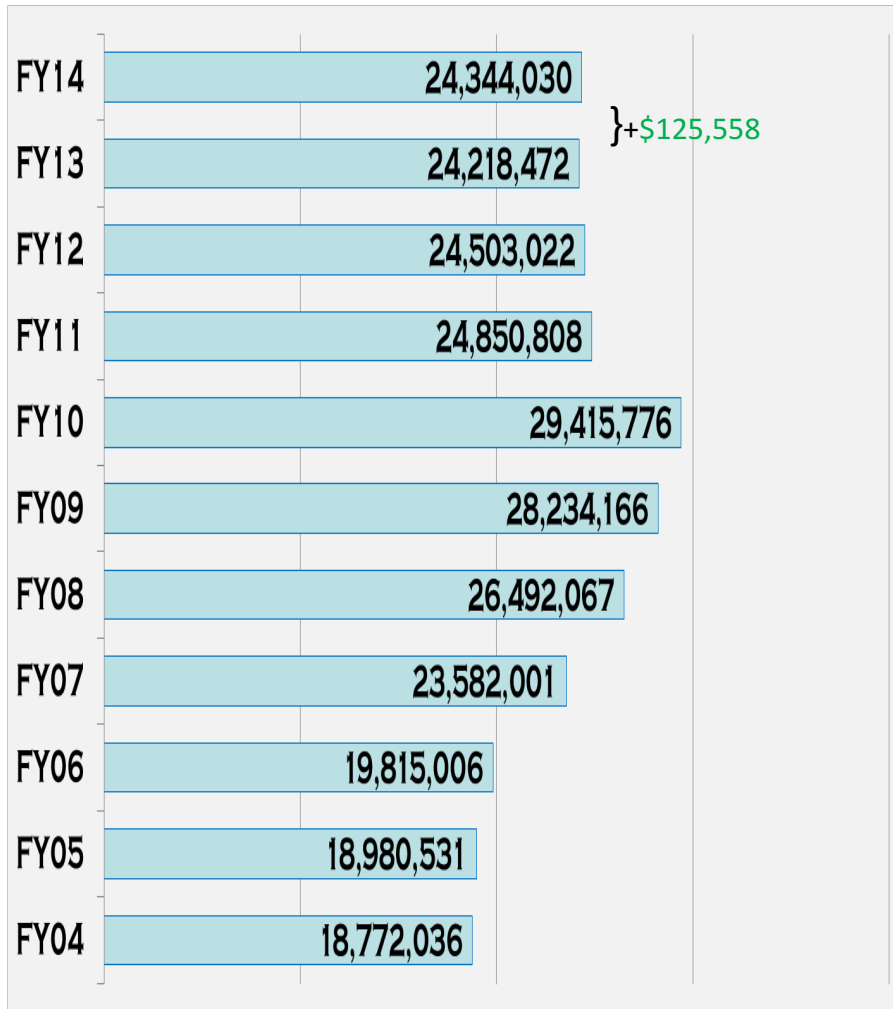
1.Fund Balance at July 1, 2013 is an estimate until FY 2013 General Ledger is closed.

2.Other financing sources/uses reflect expected Transfers In/Out between funds.

Revenue Projection

MAEP ALLOCATION

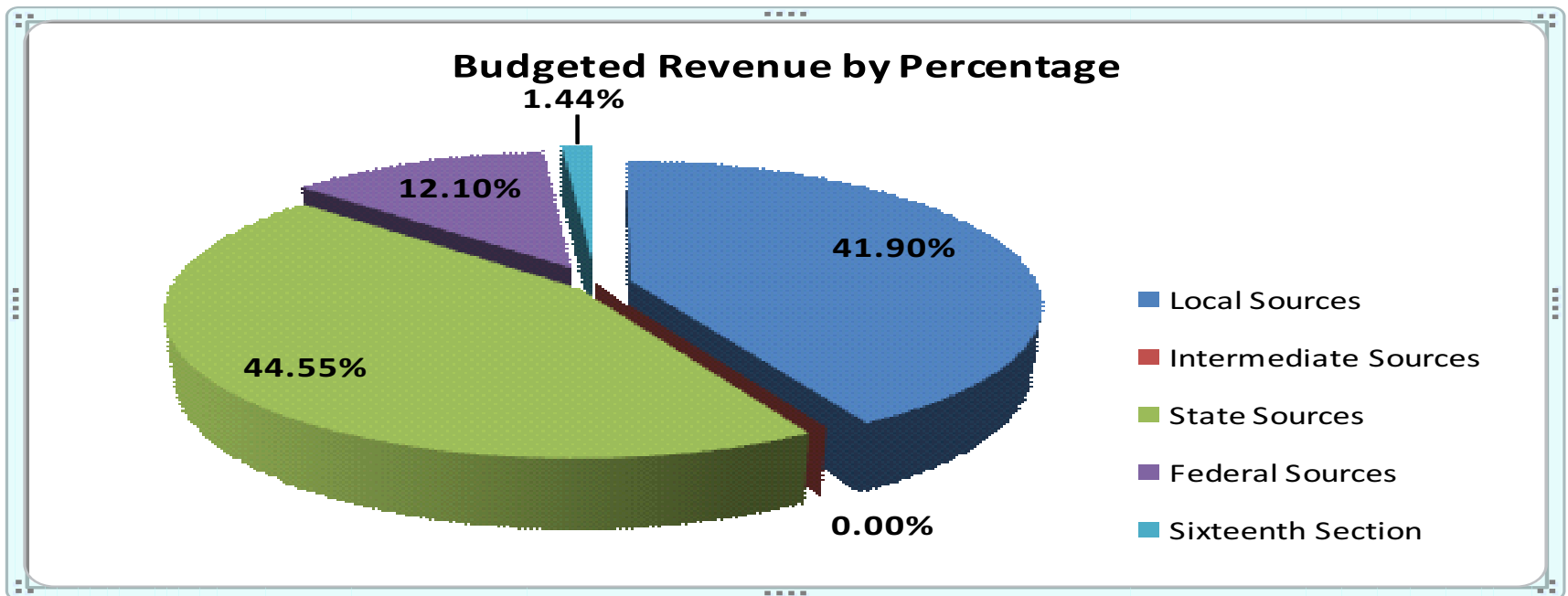
(LAST 11 YEARS)



- [HB 1648](#) FY 14 Education Appropriation Bill
- Funds MAEP at \$2,082,543,065
 - \$27.2M above FY 2013 MAEP appropriation.
 - Increase is for PERS employer rate increase effective July 1, 2013.
 - Hinds County is no longer High Growth district – \$0.00 High Growth
 - \$0.00 Ad Valorem Reduction

Revenue Projection By Source

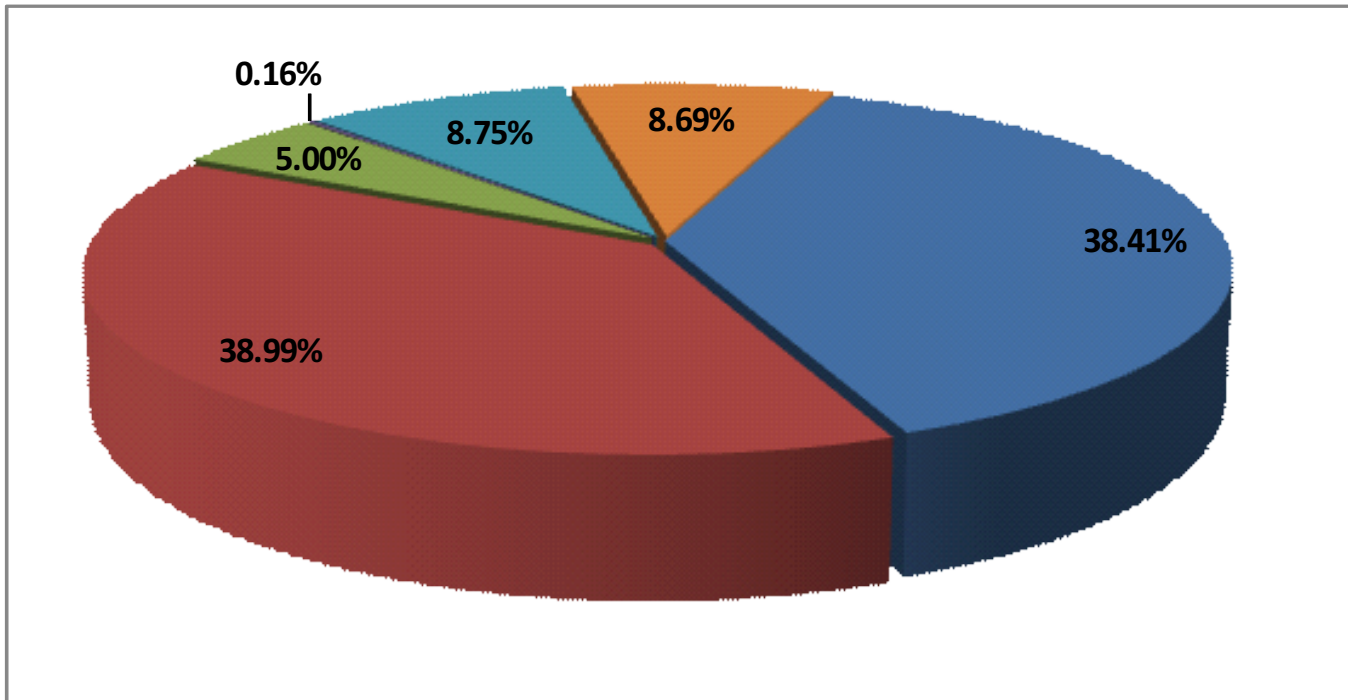
Revenue Source	Budgeted Amount	Budget %
Local Sources	24,604,774	41.90%
Intermediate Sources	-	0.00%
State Sources	26,161,521	44.55%
Federal Sources	7,106,891	12.10%
Sixteenth Section	845,785	1.44%
Total Revenues	\$ 58,718,971	100%



Expenditures

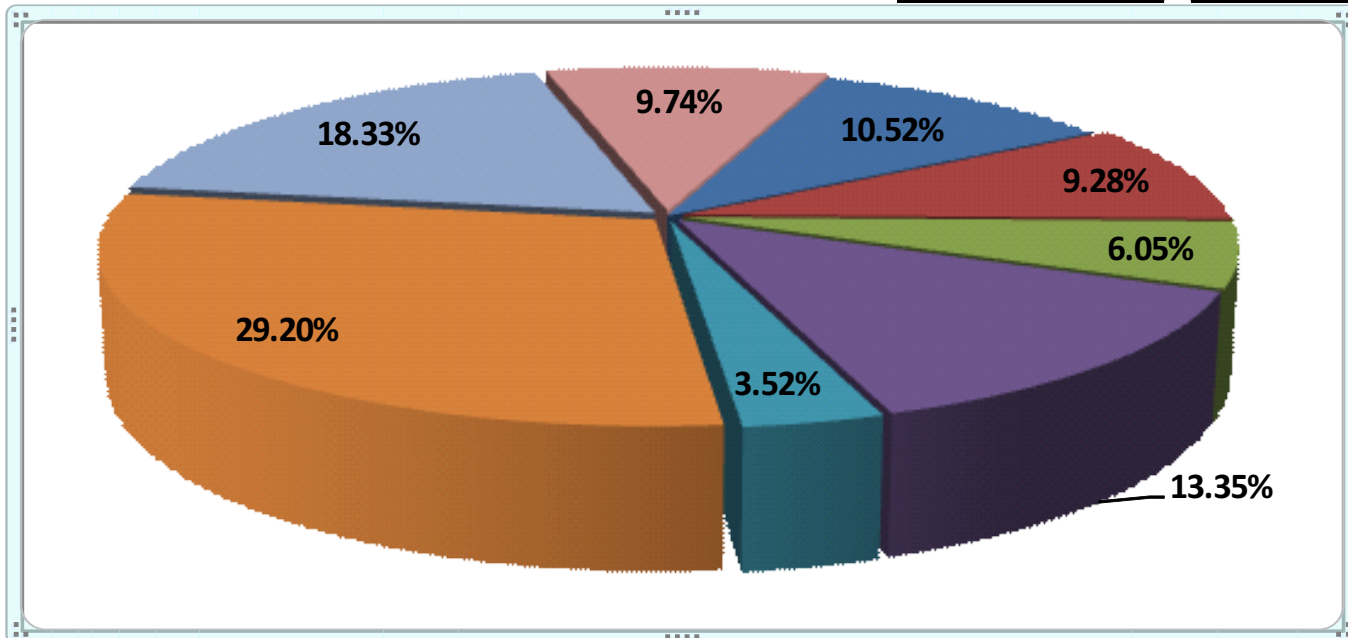
Expenditures By Function

Expense Function	Budgeted Expenditure	Budgeted %
Instruction Programs	24,649,627	38.41%
Support Services	25,019,433	38.99%
Non-Instructional Services	3,206,809	5.00%
Sixteenth Section Land Management	105,580	0.16%
Facility Acquisition and Construction	5,613,799	8.75%
Debt Services	5,574,361	8.69%
Total Expenditures	\$ 64,169,609	100.00%



Expenditures By Function

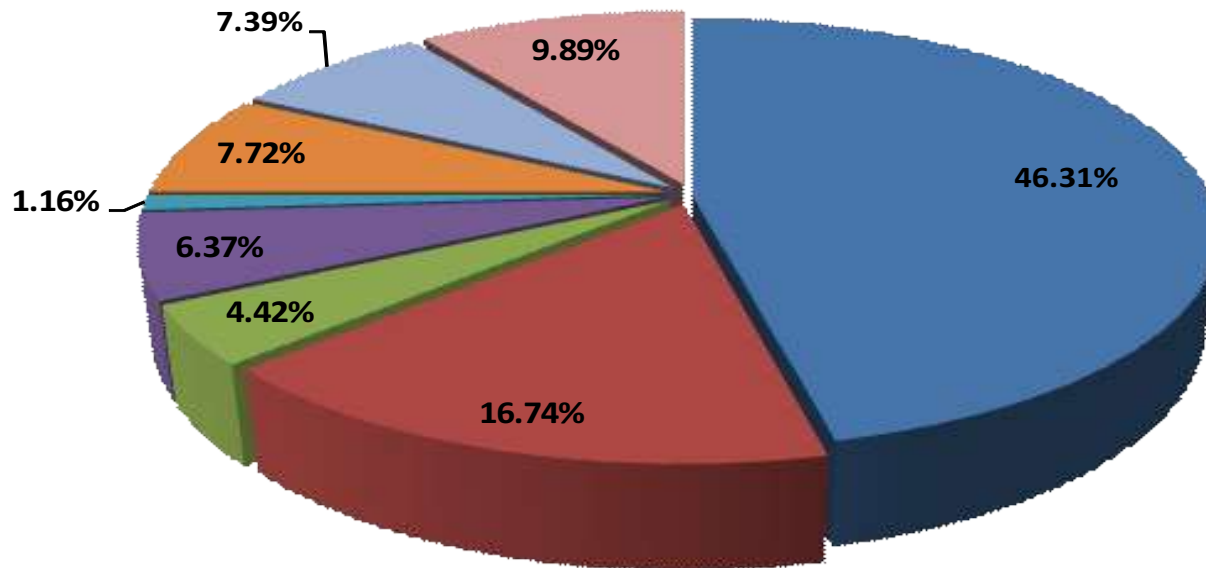
Expense Function	Budgeted Expenditure	Budgeted %
Support Services - Student	2,632,730	10.52%
Support Services - Instructional	2,321,913	9.28%
Support Services -General Administration	1,514,329	6.05%
Support Services - School Administration	3,339,321	13.35%
Support Services - Business Services	880,531	3.52%
Support Services - Operations & Maintenance Services	7,306,465	29.20%
Support Services - Transportation Services	4,586,958	18.33%
Support Services - Central Services	2,437,185	9.74%
Total Expenditures	\$ 25,019,432	100.00%



Expenditures By Object

Expenditure by Object Code

Expenditure Object Code	Budgeted Expenditure	Budgeted %
Personal Services - Salaries	29,719,117	46.31%
Personal Services - Employee Benefits	10,739,514	16.74%
Purchased Professional & Technical Services	2,836,268	4.42%
Purchased Property Services	4,086,021	6.37%
Other Purchased Services	746,352	1.16%
Supplies	4,951,910	7.72%
Property	4,744,531	7.39%
All Other Objects	6,345,893	9.89%
Total Expenditures	64,169,606	100.00%



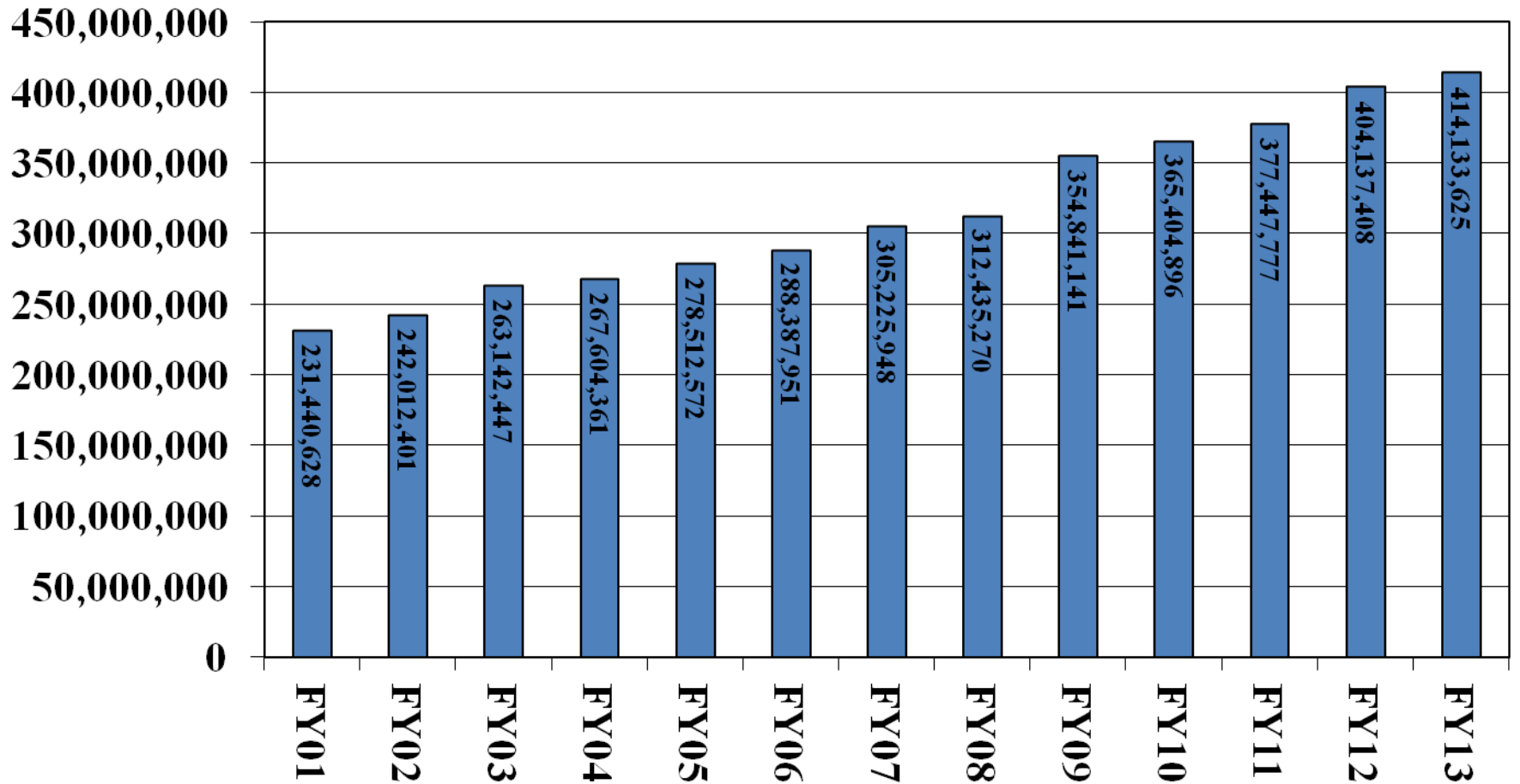
Debt Service Due FY 2014

DEBT NAME	MATURITY	ORIGINAL	FUND	PRINCIPAL	INTEREST	TOTAL SERVICE
	DATE	AMOUNT				
SERIES 2003 - GENERAL OBLIG	3/15/2018	\$ 21,000,000	4031	1,101,877	274,570	1,376,447
SERIES 2004 - GENERAL OBLIG	12/1/2017	\$ 3,560,000	4031	315,000	44,918	359,918
SERIES 2008 - General Obligati	5/1/2014	\$ 7,355,000	4031	1,340,000	44,380	1,384,380
SERIES 2010-A, GENERAL OBLIG	4/1/2019	\$ 3,065,000	4031	330,000	62,338	392,338
SERIES 2010-C, General Obliga	4/1/2017	\$ 2,345,000	4031	335,000	38,350	373,350
SERIES 2011, General Obligatic	3/4/2018	\$ 8,770,000	4031	115,000	196,775	311,775
				3,536,877	661,330	4,198,207
DEBT NAME			FUND	SERVICE		
SERIES 2006 - Limited Tax Note	4/1/2026	\$ 9,750,000	4021	310,000	367,854	677,854
SERIES 2010-B - LIMITED TAX R	3/1/2017	\$ 1,800,000	4021	255,000	21,000	276,000
				565,000	388,854	953,854
	FY Total	\$ 57,645,000.00		4,101,876.80	1,050,183.76	5,152,060.56

Ad Valorem

Local Revenue Request

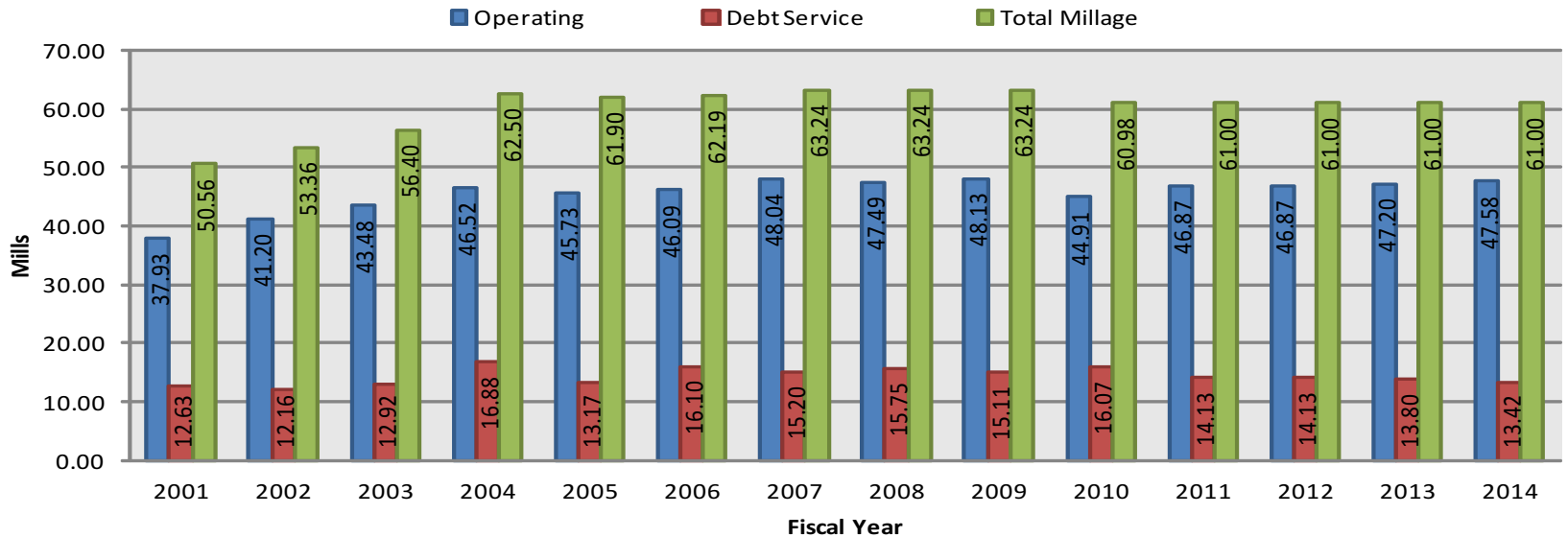
Historical Assessment Growth



Ad Valorem Tax Millage

2001	37.93	12.63	50.56	\$	10,554,779	231,440,628	11,695,896	208,757,495	2000
2002	41.20	12.16	53.36	\$	11,645,051	242,012,401	12,290,735	218,235,583	2001
2003	43.48	12.92	56.40	\$	13,296,802	263,142,447	14,975,191	235,758,893	2002
2004	46.52	16.88	62.50	\$	14,945,556	267,604,361	15,889,742	239,128,888	2003
2005	45.73	13.17	61.90	\$	15,407,866	278,512,572	16,496,309	248,915,450	2004
2006	46.09	16.10	62.19	\$	16,026,590	288,387,951	17,131,550	257,693,581	2005
2007	48.04	15.20	63.24	\$	17,034,952	305,225,948	17,652,538	273,194,740	2006
2008	47.49	15.75	63.24	\$	17,668,962	312,435,270	18,327,161	279,402,704	2007
2009	48.13	15.11	63.24	\$	19,923,065	354,841,141	23,199,818	315,059,257	2008
2010	44.91	16.07	60.98	\$	19,924,133	365,404,896	21,478,194	326,730,367	2009
2011	46.87	14.13	61.00	\$	21,637,003	377,447,777	21,121,165	356,326,612	2010
2012	46.87	14.13	61.00	\$	22,303,725	404,137,408	21,937,594	382,199,814	2011
2013	47.20	13.80	61.00	\$	22,690,167	414,133,625	22,586,310	391,547,315	2012
2014	47.58	13.42	61.00	\$	23,410,138	(2013 Assessment Data not available)			2013

Historical Millage Rates



Example Calculation

How much Ad Valorem Tax would a single family home valued at \$100,000 generate in the Hinds County School District, if the school taxes are 61.00 mills?

Facts: \$100,000 = true value

10% = Class II ratio

.06100 = millage rate of 61.00 mills

Formula: “true value” X “ratio” = “assessed value”

“assessed value” X “millage rate” = “tax bill”

Application of Formula to $\$100,000 \times 10\% = \$10,000$

Facts: $\$10,000 \times .06100 = \610.00

Thus, in this example, the ad valorem tax bill is \$610.00.

Notice of Tax Increase

- Advertisement of Notice of Tax Increase is required by Mississippi Code Section 27-39-207
- Advertisement indicates that ad valorem would not be affected by District request.
- At the time the advertisement was prepared, no new tax assessment information was available.
- That is still the case today.

NOTICE OF PROPOSED AD VALOREM TAX EFFORT HINDS COUNTY SCHOOL DISTRICT

The Hinds County School District will hold a public hearing on its proposed school district budget for fiscal year 2014 on **Tuesday, June 25, 2013** at 6:00 p.m. at the Hinds County School District Central Office, 13192 Highway 18, Raymond, Mississippi. At this meeting, a proposed ad valorem tax effort will be considered.

The Hinds County School District is now operating with projected total budget revenue of \$71,576,158. Of that amount, 31.9 percent or \$22,850,605 of such revenue is obtained through ad valorem taxes.

For next fiscal year, the proposed budget has total projected revenue of \$73,386,013. Of that amount, 31.9 percent or \$23,410,138 is proposed to be financed through a total ad valorem tax levy.

For the next fiscal year, the proposed increase in ad valorem tax effort by Hinds County School District may result in an increase in the ad valorem tax millage rate. Ad valorem taxes are paid on homes, automobile tags, business fixtures and equipment, and rental real property. Any citizen of Hinds County School District is invited to attend this public hearing on the proposed ad valorem tax effort, and will be allowed to speak for a reasonable amount of time and offer tangible evidence before any vote is taken.

SUPPLEMENTAL NOTICE ON

PROPOSED AD VALOREM TAX EFFORT HINDS COUNTY SCHOOL DISTRICT

NO TAX INCREASE IS ANTICIPATED!

For the next fiscal year, Hinds County School District anticipates that the proposed increase in ad valorem tax effort will not cause a tax increase.

Proposed Ad Valorem Tax Request

- The District requests a specific dollar amount of support and does not set millage. The information about millage is provided only as clarification of the district's estimated affect on taxes.
- The ad valorem tax effort discussed and advertised is the District's estimate based on available information.
- Forces outside the District come together to determine what the final millage rate will be.
- The final millage rate will be higher or lower based on final assessed valuation and homestead exemption.

Proposed Ad Valorem Tax Request

- Request that the Hinds County Board of Supervisors levy a millage rate that will generate total proposed ad valorem tax revenues of \$23,410,138.
- Represents \$702,315 increase over last year due to primarily to increases in debt service and offset by anticipated new property growth.
- Authority to request additional funds is granted in MS Law 37-57-104(3) and is not subject to 4% or 7 % tax increase limitations.
- Proposal is based on the 2012 Assessed Valuations estimating a growth estimate of 3.0%
- Estimate that this will result in no increase in the current millage rate.

Next steps in budget process

Modifications or corrections related to the public hearing will be reviewed and incorporated into Budget.

Conduct individual budget review meetings with Principals.

Board will approve final budget at July 11, 2013 meeting.

Resolution will be sent to the Hinds County Board of Supervisors requesting final request amount.

Questions or Comments?

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**"I think my spell-checker is broken. It keeps
changing l-u-c-k to p-r-e-p-a-r-a-t-i-o-n."**

Contact Information

Earl P. Burke

Chief Financial Officer - Director of Business Services & Operations

Hinds County School District

13192 Highway 18, Raymond, Mississippi 39154

Office: 601-857-7070

FX: 601-857-8548

Cell: 601-946-5718

email: eburke@hinds.k12.ms.us

Website: [Welcome to Business Services](#)

“The main thing is to keep the main thing the main thing.” Steven Covey