

**Gulfport School District
Annual Operating Budget
For the Fiscal Year
July 1, 2020 through June 30, 2021**



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Introduction

The purpose of this document is to provide information about the Gulfport School District's financial plans and operations to all stakeholders so that they can more fully understand the development of the Operating Budget.

About Our District

Organization

The District is governed by a five-member Board of Trustees, with members selected by the Mayor and City Council (the "Governing Body"). Board members serve staggered five-year terms so that the term of one member expires each year. The Superintendent of Schools (the "Superintendent") is an appointed official and serves as the chief executive officer in administering the affairs of the District. The current Superintendent is Glen V. East, who has served as Superintendent since January 2005. The Superintendent is appointed for a three (3) year term.

The Board of Trustees is responsible for setting policies for the operation of the school district. All matters relating to the education or operation of the District are governed and controlled by the Board of Trustees as provided by Mississippi law.

There are eight departmental administrative directors, including the assistant superintendent and ten building principals that report directly to the superintendent. Certified and classified staff members report to the administrative staff in their building or department.

School District Legal Status

The free public school district, designated as the Gulfport School District, is reconstituted, organized, and created in all respects in the manner prescribed by the Mississippi Code 1972, as amended. The District is to be a political subdivision of the State of Mississippi, and all public school districts of the state will have the same prerogatives, powers, duties, and privileges as other school districts as provided by the Mississippi Code 1972. §37-6-3, §37-6-5, §37-13-1

The Board of Trustees will have full jurisdiction, power, and authority, at any regular meeting thereof or at any special meeting called for the purpose of abolishing such existing district or to reorganize, change or alter the boundaries of the District. In addition, thereto, with the consent of the school board of the school district involved, may detach territory from such school district and annex the same to the District. §37-7-103 (1987), §37-7-105

Board of Trustees

Name	Position	Term Expires
Steven Warren	President	March 2023
Bridget Weatherly	Vice President	March 2021
Gerald Norris	Secretary	March 2024
Randy Richardson	Assistant Secretary	March 2025
Gwen Jones	Member	March 2022

Our Motto

Every Decision. What is Best for Children? Every Time.

Mission Statement

The mission of the Gulfport School District is to inspire each student to become a problem solver, lifelong learner, and productive member of society.

Belief Statements

We believe that:

- All people are responsible for the choices they make;
- Family is the most powerful influence on children and society;
- All people can learn, but at different rates and in different ways;
- Self-worth and self-respect are essential to self-fulfillment;
- High expectations yield higher achievement; · there is basic worth in every individual;
- Education provides access to unlimited opportunities; and
- Learning is a lifelong process.

Strategic Results

By 2023:

- All students will be pursuing their goals of further education, vocational training, military engagement, or other chosen endeavor within one year of leaving high school.
- All students will actively and continuously choose to set and achieve their goals.
- All students will systematically solve problems in their school and personal lives and accept responsibility for their choices.
- All students will meet or exceed the academic requirements of the local, state, and federal accountability standards.

Strategies

We will:

- Develop ongoing funding and budgeting processes to achieve our Strategic Results.
- Develop, through families, community agencies, and child-centered facilities, trust, acceptance, and continued support of and contribution to our Strategic Results and Mission.
- Hire, inspire, and retain personnel, including leaders at all levels that exemplify the skills, attitudes, and behaviors necessary to achieve our Strategic Results.
- Implement any changes in our organizational structure, which may be necessary to achieve our Strategic Results.

Strategic Delimiters

We will not allow or accept any new program or initiative that is:

- Not consistent with or does not contribute to our Mission.
- Not accompanied by the means to assess its effectiveness.
- Recruit, employ, or retain staff unless they embrace our belief statements and work toward the achievement of our Mission.

Financial Goals

- The community, the Board, the Superintendent, Principals, Supervisors, Program Managers, will be provided with the most accurate and timely financial information possible.
- Effective and efficient business management will be ensured to best support the instruction of the students, including adherence to all applicable state and federal laws.
- The financial stability of the school system will be attained by providing accurate budgeting, payroll, accounts payable, and fund accounting for the district.

Financial Structure, Policy and Budget Process

Financial Structure

Financial Reporting Entity

As defined by accounting principles generally accepted in the United States of America, the school district is considered an "other stand-alone government." The school district is a related organization of, but not a component unit of, the City of Gulfport since the governing authority of the city selects a majority of the school district's board. Still, the city does not have financial accountability for the school district.

Accounting Structure

The Gulfport School District's budget is made up of 45 different funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each fund is a fiscal accounting entity with a set of accounts, recording cash, liabilities, and residual equity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities and changes therein. These are segregated to carry on specific activities or attain individual objectives under special regulations, restrictions, or limitations. All of the funds of the District fall into two categories: governmental funds and fiduciary funds.

Governmental funds – Most of the District's general activities are reported in its governmental funds. Governmental funds are accounted for using the modified accrual basis of accounting and the flow of current financial resources measurement focus. The basis of accounting determines when transactions are recorded in the financial records. The governmental fund statements provide a detailed short-term view of the district's general government operations and the essential services it provides. Governmental Fund information helps determine whether there are more or fewer resources that can be spent in the near future to finance educational programs.

The District maintains individual governmental funds following the *Financial Accounting Manual for Mississippi Public School Districts*. *The district's major governmental fund is the District Maintenance Fund, which is used to account for all financial resources except those required to be accounted for in another fund. The district maintenance fund balance is available for any purpose provided it is expended or transferred according to the laws of the State of Mississippi.*

Fund Structure

State of Mississippi public school districts typically budget the following types of Governmental Funds:

- General Fund - General Funds are used to account for and report all financial resources not considered or reported in another fund.
- Special Revenue Funds - Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
- Capital Projects Funds - Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
- Debt Service Funds - Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Fiduciary funds – Fiduciary funds account for resources held for the benefit of parties outside the District. These funds are reported using the accrual basis of accounting. The school district is responsible for ensuring that the assets reported in these funds are used for their intended purpose. Agency Funds are used to report resources

held in a purely custodial capacity (assets equal liabilities) and do not involve measurement of results of operations and therefore are not budgeted.

Revenue/Receipts

Revenues are recognized as soon as they are both measurable and available. Measurable means knowing or being able to estimate the amount reasonably. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after year-end.

Expenses/Expenditures

Expenditures (including capital outlay) are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and judgments, are recorded only when payment is due.

Other Financing Sources and Uses

Inflows and Outflows of funds recorded under this category are not considered revenue or expenditures in the budgetary statements. Instead, they are provided separately in the budgetary reports to identify the effect the transaction(s) have on the fund balance outside of general operations.

Reserves –

A balanced budget and adequate reserves are sound business practices that ensure fiscal stability and a consistent educational experience for our students. It is the goal of the District to maintain an unassigned fund balance in the general fund at fiscal year-end of 3% of District Maintenance expenditures while aspiring to achieve a 7%. If the unassigned fund balance at fiscal year-end falls below the goal of 3%, the District shall develop a restoration plan to achieve and maintain the minimum fund balance.

Although the FY 2021 budget includes expenditures over revenues, a list of potential opportunities to reduce the spending, if necessary, is included as well. Also, based on our forecast projects, the district will be able to meet its goal of maintaining a minimum fund balance that is sufficient to fund operations for one month of the school year.

Should the school district not be able to meet these goals in subsequent fiscal years, the district will need to either reduce existing expenditure levels without significantly affecting the core values of the district or explore opportunities to increase revenue.

Budget Process

Budgeting is an essential element of the financial planning, control, and evaluation process of governments. Annual operating budgets are plans of current expenditures and the proposed means of financing them. Budgets are also the primary means by which most of the financing, acquisition, spending, and service delivery activities of a school district are legally controlled. All funds, other than agency funds, are legally required to be budgeted.

Development Process

The budget was developed through a series of meetings between central office personnel, principals, and program directors. Revenues from all sources were reviewed to ensure that all expenditures further the mission of the District and the overarching goals set out in the District Strategic Plan.

Board Policy

As outlined in Board Policy DC, the budget is the financial plan for the operations of the school system. It provides the framework for both expenditures and revenues for the year and translates into the financial terms the educational programs and priorities of the District.

In the District's fiscal management, the Board seeks to meet the following goals:

- To engage in thorough advanced planning, with broad-based staff and community involvement, to develop budgets and to guide expenditures to receive the highest educational returns for the dollars expended;
- To establish levels of funding which will provide high-quality education for the District's students;
- To utilize the best available techniques for budget development and management;
- To require maximum efficiency in accounting and reporting procedures;
- To maintain a District Maintenance fund balance of at least 3% while aspiring to achieve 7%;

Budget Management Process - Since budgets are estimates and many factors affect actual revenues and expenditures, the administration continually monitors the annual budget to identify inconsistencies and make appropriate changes when necessary.

The Chief Financial Officer submits monthly financial reports to the Superintendent and Board of Trustees that detail the expenses incurred during the month and revenue received. The figures are compared to the budget, previous month, and levels that were received/expended in the last year(s). Furthermore, the fiscal year to date amounts as compared to the percent of the year completed.

Any discrepancies are reviewed and explained or documented. Budget changes/adjustments are not formally adopted until the budget is amended at fiscal year-end.

Each school is allocated a budget based on their projected enrollment, and each department's budget is allocated based on their needs for the fiscal year. Building principals and departmental supervisors are responsible for managing their budget and submitting budget modification requests for any changes needed. The CFO or Business Manager approves each budget modification request before posting changes in the district's accounting system. While building principals have discretion over their funds, reallocation of classroom-based instructional budgets to non-instructional budget accounts are not allowed.

Presentation of the Proposed Budget Document and the Public Hearing

A draft of the proposed initial annual operating budget is presented to the Board at its regular meeting in June of each fiscal year. The review period allows time for Board Members to review, ask questions, and become familiar with the budget before it is presented for adoption at the next regular meeting. This meeting is in conjunction with the public hearing. The purpose of the hearing is to allow the citizens of the school district to comment on the expenditure and taxing plans of the district and to obtain input from the school communities for education improvement. Notice of the public hearing is published in the newspaper twice before the hearing.

Basis of Budgeting

A separate budget is required for each individual fund except for Agency Funds. Section 37-61-19, Miss. Code Ann. (1972) requires the approved combined budget and combining budgets for each fund type are to be reflected in the board minutes or an addendum to the board minutes. The original and amended budgets shall be signed and dated by the board president and secretary. Each school district is required to budget by operational unit (school location code) for all funds 1000 to 3999 and for all expenditure functions 1000 to 2490.

Financial Policies Effects of Other Planning Processes on the Budget and the Budget Process

Many factors guide the budget development process. The primary driving force is the five-year strategic plan adopted updated and adopted on March 5, 2018. Also, the following activities continue to influence the budget:

- Technology Plan Updates
- Individual School Improvement Plans
- Special Education Annual Plan
- Capital Improvement Plans
- Professional Development Plans
- Student Enrollment Projections
- Committees: Design Team, Strategic Planning Committees;

Availability of Revenue Information

Preliminary Estimate of MAEP	June – Delayed due to COVID-19
Preliminary Estimate of Assessed Valuation	May
Final MAEP Allocation	July
Final Assessed Valuation	December
Federal Program Carryover Allocations	July
Federal Program Allocations	October

FY 2020-21 School Board Adopted Budget Calendar

Date	Event	Action By
On or before March 31–	Hold budget meetings with every department or principal.	Superintendent Director of Instructional Programs Chief Financial Officer Principal or Department Head
On or before April 30	Prepare the budget	Chief Financial Officer
On or before May 31	Advertise for the public hearing	Chief Financial Officer
On or before June 30	Hold the Public Hearing	Board of Trustees Superintendent Chief Financial Officer
On or before July 31	Board adopts Budget	Board of Trustees
Month of July	Publish synopsis of Budget in the local newspaper	Chief Financial Officer
By August 15	Provide two copies of the budget to the Board of Aldermen along with the Ad valorem tax request.	Superintendent Chief Financial Officer
By August 15	Furnish information to the Mississippi Department of Education.	Chief Financial Officer

Transmittal Letter to the School Board

TO: Superintendent
Board of Trustees

FROM: Dana Fleming, CFO

DATE: April 27, 2020

RE: Original Budget for the Fiscal Year July 1, 2020, through June 30, 2021

RECOMMENDATION:

The 2020-21 Fiscal Year Budget is being presented for the public hearing on the proposed budget and proposed tax levies.

BACKGROUND:

The Board of Trustees will be asked to approve the fiscal year budget on July 6, 2020. Before the resolution is passed, the Board must hold a public hearing on the proposed budget and the proposed tax levies to allow the citizens of the school district to comment on the expenditures and taxing plans of the district. The hearing must be held at least one week before the adoption of the budget.

The budget was developed following the requirements established by Gulfport School District policies and procedures. The detailed budget was formulated with input from each department, administrators, building principals, and staff members.

- The following budget calendar represents the budget development timeline:
- On or before March 31– Hold budget meetings with every department and principal.
- On or before April 30—Prepare the budget
- May 21 & 28, 2020 —Advertise for the public hearing
- June 1, 2020—Hold the Public Hearing
- July 6, 2020 —Board adopts Budget
- The month of July—Publish synopsis of Budget in the local newspaper
- By August 15—Provide two copies of the budget to the Board of Aldermen along with the Ad valorem tax request.
- By August 15—Furnish information to the Mississippi Department of Education.

Combined Budget Summary

Gulfport School District

COMBINED BUDGET

FOR THE YEAR ENDING JUNE 30, 2021

ORIGINAL X DATE APPROVED: _____

AMENDED _____ DATE APPROVED: _____

	GOVERNMENTAL FUND TYPES				
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	DEBT SERVICE	TOTAL
REVENUES					
Local Sources	23,773,748.00	393,900.00	20,000.00	3,546,656.00	27,734,304.00
State Sources	31,465,803.00	1,663,680.00	-	-	33,129,483.00
Federal Sources	206,150.00	8,916,474.18	-	-	9,122,624.18
16th Section Sources	610,000.00	-	-	-	610,000.00
Total Revenues	56,055,701.00	10,974,054.18	20,000.00	3,546,656.00	70,596,411.18
EXPENDITURES					
Instruction	32,807,365.21	5,084,931.26	-	-	37,892,296.47
Support Services	21,156,324.00	2,886,914.50	500,000.00	-	24,543,238.50
Noninstructional Services	238,608.00	3,508,440.42	-	-	3,747,048.42
Facilities Acquisition & Const	-	-	25,000.00	-	25,000.00
Debt Services:					
Principal	1,025,000.00	-	-	2,436,000.00	3,461,000.00
Interest	58,735.00	-	-	1,615,244.00	1,673,979.00
Other	2,635.00	-	-	7,000.00	9,635.00
Total Expenditures	55,288,667.21	11,480,286.18	525,000.00	4,058,244.00	71,352,197.39
Excess (Def) of Rev Over Exp	767,033.79	(506,232.00)	(505,000.00)	(511,588.00)	(755,786.21)
OTHER FINANCING SRCS (USES)					
Indirect Costs	315,000.00	-	-	-	315,000.00
Other Transfers In	3,610,700.00	775,250.00	500,000.00	526,588.00	5,412,538.00
Indirect Costs Transfers Out	-	315,000.00	-	-	315,000.00
Other Transfers Out	5,262,538.00	150,000.00	-	-	5,412,538.00
Total Other Fin Srcs (Uses)	(1,336,838.00)	310,250.00	500,000.00	526,588.00	-
Net Change in Fund Balance	(569,804.21)	(195,982.00)	(5,000.00)	15,000.00	(755,786.21)
FUND BALANCE / RETAINED EARNINGS					
July 1, 2020	10,180,000.00	2,430,000.00	1,000,000.00	-	13,610,000.00
June 30, 2021	9,610,195.79	2,234,018.00	995,000.00	15,000.00	12,854,213.79

The above Original budget has been approved by the school board as noted in our board minutes dated _____

Board President: _____ (signature) Date: _____
Steven Warren _____ (printed name)

Board Secretary: _____ (signature) Date: _____
Bridget Weatherly _____ (printed name)

Executive Summary

Significant FY 2020-21 Budget Revenue Items

General Fund—State Sources - The FY 2021 funding formula allocation is based on level funding. The district will receive additional revenue as a result of an increase in average daily attendance of 77 students and an increase in the number of special education teacher units based on the count as of December 1, 2019. However, as a result of the pandemic, the Mississippi legislative session was suspended, so we do not know when we will receive our allocation. Also, there is a lot of uncertainty about the effect of the pandemic on our state's economy.

Special Revenue Funds—Federal Sources—FY 2021 allocations were not significantly different from the current year. As a result of the pandemic, we anticipate receiving more than \$2m in additional funding through the CARES (Coronavirus Aid, Relief, and Economic Security) act. The funds will be used to improve the District's response and preparedness, including planning for and coordinating long-term closures, technology for online learning, and resources to enhance facility sanitization. Due to the uncertainty surrounding the guidelines, timing, and the amount of these funds, the budget will be amended later to reflect this allocation.

Revenue Projections

Local Revenues

Property Tax Revenues—Property tax revenues are projected based on historical collections and the assessment valuations received from the Harrison County Tax Assessor. A property tax dollar request is submitted to the City of Gulfport, the levying authority for the district. Our current operating rate is 54.39 mills. Since the cap is 55 mills, an increase is limited to .61 mills, which would generate an additional \$28,855. Preliminary assessment valuations have not been received from the Harrison County Tax Assessor. Tax collections and the assessed valuation increased by \$17m in FY 19-20. We have not received preliminary estimates for the next fiscal year at this time.

Gaming Revenues—Gaming revenues are projected based on historical data and current trends. However, the casinos on the Mississippi Gulf Coast closed on March 17, 2020, to mitigate the spread of the Coronavirus (COVID-19). The closure has the potential to have a significant impact on local and state revenue.

State Revenues

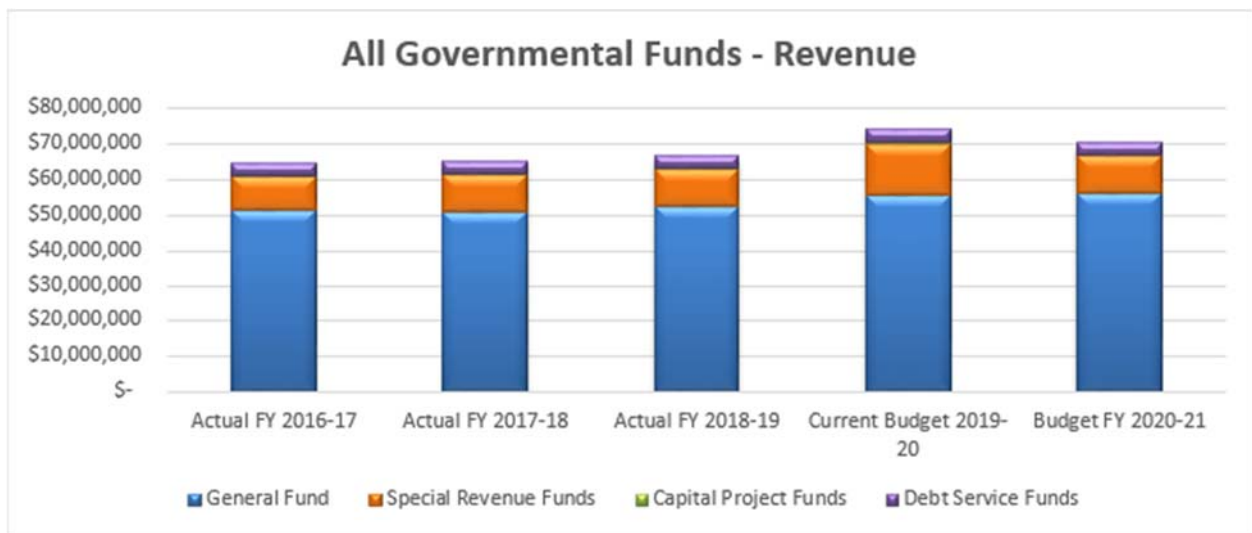
The primary source of state funding is the Mississippi Adequate Education Program or MAEP. MAEP is the state formula that establishes adequate current operation funding levels necessary for each school district to meet a successful level of student performance as established by the State Board of Education using current statistically relevant state assessment data. The Mississippi legislature determines the level of funding of the formula. The Gulfport School District's Mississippi Adequate Education Program (MAEP) allocation was underfunded by \$2,619,626 or 8.78% FY 2018, \$3,060,082 or 9.74% FY 2019 and \$2,981,195 or 9.10% FY 2020.

Except for additional funds for student growth, MAEP continues to be level-funded regardless of increasing costs. The district consistently strives to work within our budget and implement changes through the reallocation of existing resources while still offering a broad spectrum of classes, a challenging curriculum, and well planned extracurricular activities for our diverse population of students. The district approached the budget process intending to develop a financial spending plan that works towards achieving our strategic results.

Fiscal accountability and responsibility are of primary importance. The district also strives to be as transparent as possible in this process because we recognize that public trust and support are crucial elements of our success.

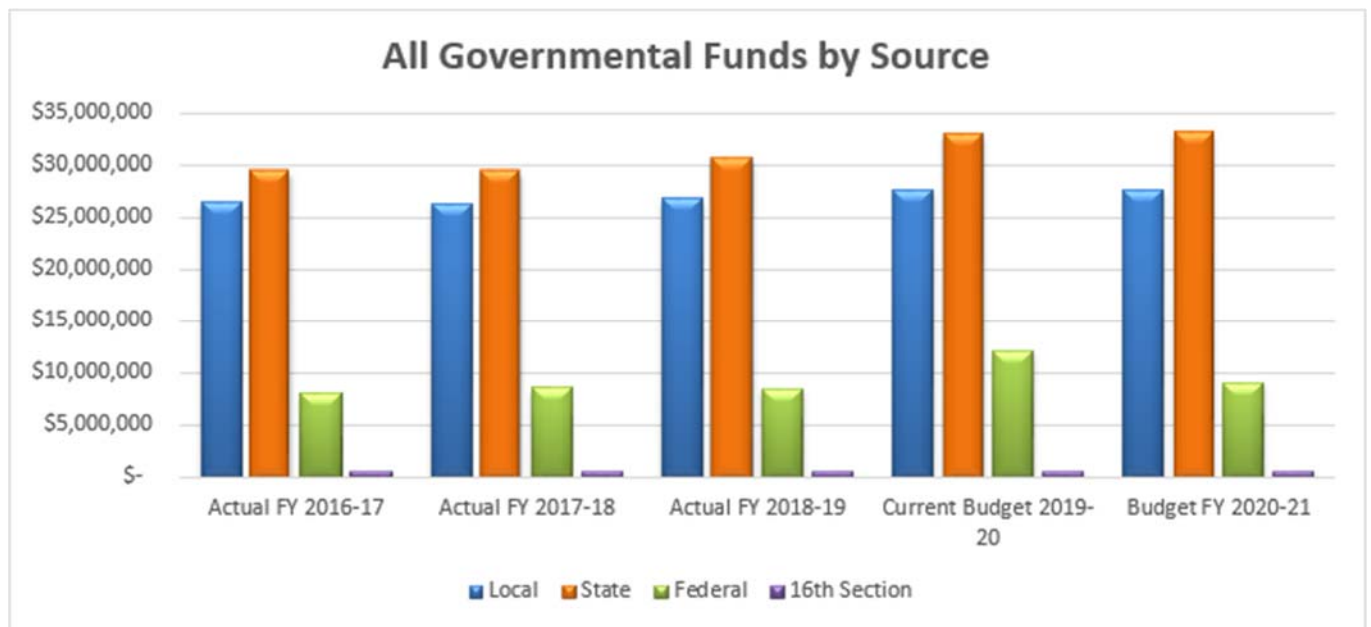
Revenue by Fund Type

All Governmental Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019-20	Budget FY 2020-21
General Fund	\$51,406,452	\$51,104,016	\$52,489,912	\$55,465,724	\$56,055,701
Special Revenue Funds	9,668,409	10,560,172	10,491,174	14,516,965	10,974,054
Capital Projects Gunds	120,257	161,015	130,564	20,000	20,000
Debt Service Funds	3,656,432	3,652,105	3,685,029	3,537,000	3,546,656
Total Revenue	\$64,851,550	\$65,477,308	\$66,796,679	\$73,539,690	\$70,596,411



Revenue by Source

All Governmental Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019-20	Budget FY 2020-21
Local	\$26,646,403	\$26,551,872	\$26,868,466	\$27,758,613	\$27,734,304
State	29,489,161	29,644,369	30,803,758	32,951,333	33,129,483
Federal	8,091,954	8,667,287	8,514,699	12,214,743	9,122,624
16th Section	624,031	613,776	609,756	615,000	610,000
Total Revenue	\$64,851,549	\$65,477,304	\$66,796,679	\$73,539,689	\$70,596,411



Significant FY 2020-21 Budget Expenditure Items

Budgeting for Staff Compensation—Because human resource costs are the most significant expenditures, the full costs of the compensation, including employer-provided benefits for those employees who will continue employment into the new budget year, are budgeted first. Vacant positions are estimated using an average compensation that also includes employer-provided benefits.

◆ **Salaries**—The Board-Approved Salary Schedule is used to project salaries for all employees. The staffing allocation is reviewed during the budget meeting with each Principal and department director. To be competitive with surrounding districts, the Board of Trustees approved an increase in the local supplement of \$2,000 for certified teachers. The raise increased salaries by \$1.2m. Also, teachers received their standard step increase, which cost approximately \$300,000.

◆ **Employee Benefits**

- **Retirement:** The employer contribution rate is established by the Public Employees' Retirement System (PERS). The current rate of 17.4%. The school district's contribution to PERS is usually over \$5.2 million.
- **Health Insurance:** The Board pays base health insurance for individual employee coverage at \$356 per employee per month. Employees may upgrade to "Select Coverage" at the cost of \$20 per month. Dependent coverage is the employee's responsibility. Health insurance increased by 3%, effective January 2019. Employee health insurance budget FY 2021 is over \$3.5 million.

Property & Casualty Insurance—The School Board ensures that all property belonging to the public school system is properly and adequately insured, including the following types of insurance coverage: (1) Property, (2) Liability, (3) Errors and Omissions, (4) Faithful Performance Bonds, (5) Fleet, and (6) Flood. The property insurance policy renews April 1. Premiums increased approximately \$172,000 during the renewal primarily due to the construction at Gulfport High and the increased valuation. The budget FY 2021 is \$1,441,600.

Contracted Services—

◆ **Transportation**—The current transportation contract provides for a 2.5% annual increase for each, which is approximately \$49,000 annually. The total budget FY 2021 is \$2,012,774.

◆ **School Resource Officers (SRO)** - The District contracts with the Gulfport Police Department to provide eight school resource officers. Through a partnership agreement, the police department and the school district share the cost of the officer's salaries and benefits equally. The district portion of the agreement is \$250,000 for FY 2021. Also, overtime associated with after school events is budgeted at \$40,000.

◆ **Substitute Teachers**—The district contracts with Kelly Subs to provide this service at the cost of \$440,000 annually.

◆ **Employee Clinic**—The district contracts with Total Health to provide all employees access to a clinic that covers the basic walk-in type of medical needs, drug screens for all new hires, etc. at the cost of \$234,000 annually.

Major Facility Projects—A major facility project is defined as any expenditure for building improvements, renovations, or repairs in which the cost exceeds \$25,000. Projects can originate from the Board of Trustees, Administration, or other employees of the District. Once a potential project is identified, it is evaluated by the District's Chief Operating Officer. This process allows for long-term financial planning. The five-year plan is a flexible planning tool. Each year revisions will be made to the program that adds, deletes, or modifies anticipated projects based on changes in funding, project priority, safety issues, and unanticipated needs. Amounts are strictly estimates for budgeting purposes

Funding the Projects—The major facility projects will be financed by transfers from the General Fund or as funding becomes available. Therefore, these costs will be isolated from other maintenance type costs and allow for easier identification of the project costs and funding in the District's budget and financial statements.

A list of the projects to be addressed as funds become available is included in the Capital Projects section. The availability of funds and the ranking will determine the order in which projects are addressed. Due to financial constraints of the general fund budget, available funds are limited for improvements and often are limited to

emergency repairs. The only major facility repairs expected during the next budget year will be roofs across the District.

Expenditures by Fund Type

All Governmental Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019-20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
General Fund	\$48,515,234	\$49,515,407	\$50,558,937	\$53,166,748	\$55,288,667	\$2,121,919	3.99%
Special Revenue Funds	9,705,863	10,704,770	10,580,336	15,953,660	11,480,286	(4,473,374)	-28.04%
Capital Project Funds	18,744,967	7,394,915	444,671	34,806	525,000	490,194	1408.36%
Debt Service Funds	3,515,727	4,031,615	4,041,915	4,044,241	4,058,244	14,003	0.35%
Total Expenditures	\$80,481,791	\$71,646,707	\$65,625,859	\$73,199,455	\$71,352,197	(\$1,847,258)	-2.52%

Expenditures by Function

All Governmental Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019-20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Instruction	\$31,735,870	\$32,480,390	\$33,634,225	\$38,166,899	\$37,892,296	\$(274,603)	-.072%
Support Services	22,764,655	23,317,499	23,091,440	25,642,235	24,543,239	(1,098,996)	-4.29%
Noninstructional Services	2,890,637	3,159,319	3,241,430	4,180,934	3,747,048	(433,886)	-10.38%
Facilities Acquisition & Construction	18,206,986	7,390,407	442,017	34,806	25,000	(9,806)	-28.17%
Debt Service	4,883,643	5,299,092	5,216,747	5,174,581	5,144,614	(29,967)	-0.58%
Total Expenditures	\$80,481,791	\$71,646,707	\$65,625,859	\$73,199,455	\$71,352,197	\$(1,847,258)	-2.52%

Expenditures by Object

All Governmental Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019-20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Salaries and Wages	\$33,581,438	\$34,227,178	\$34,985,705	\$36,634,798	\$37,592,460	\$957,662	2.61%
Employee Benefits	11,024,102	11,171,218	11,315,318	13,468,093	13,533,432	65,339	0.49%
Purchased Professional and Technical Services	4,013,001	2,212,556	2,051,871	3,033,619	2,106,694	(926,925)	-30.56%
Purchased Property Services	20,051,520	9,429,331	3,396,312	3,016,023	3,502,285	489,262	16.24%
Other Purchased Services	1,857,286	4,005,340	4,174,104	5,206,548	4,991,627	(214,921)	-4.13%
Supplies	2,976,761	2,938,262	3,114,670	4,166,308	3,166,028	(1,000,280)	-24.01%
Property	2,095,746	2,307,103	1,307,488	2,354,203	1,225,892	(1,125,311)	-47.93%
Other Objects	4,881,937	5,355,719	5,280,391	5,322,863	5,233,779	(89,084)	-1.67%
Total Expenditures	\$80,481,791	\$71,646,730	\$65,625,859	\$73,199,455	\$71,352,197	\$(1,847,258)	-2.52%

Financial Section

The financial budget schedules are Gulfport School District's detailed revenue and expenditure schedules for the fiscal year 2020-21. The school board approves the budget at the major function level.

The combined budget statements present at the legal level of control, as approved by the Gulfport School District Board of Trustees. Board policy DCH authorizes and empowers the superintendent to amend objects within major functions as may be necessary during the fiscal year. Final budget revisions pertinent to a fiscal year shall be approved on or before October 15, 2021.

Following the Board approved budget are a series of financial schedules that are provided for informational purposes only and provide more detailed information and transparency.

General Fund

The General Fund consists primarily of the funds required to run the day-to-day operations of the school district. This includes teacher salaries, maintenance of facilities, utilities, transportation, and administration. Also included are state and local special education funds, Drop Out Prevention, Alternative Education, and school activity funds.

Budget at a Glance:

General Fund	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019-20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Revenue	\$51,406,452	\$51,084,016	\$52,489,912	\$55,465,724	\$56,055,701	\$589,977	1.06%
Expenditure	48,515,234	49,515,408	50,558,937	53,166,748	55,288,667	2,121,919	3.99%
Other Sources	3,794,440	3,721,245	3,857,798	3,719,860	3,925,700	205,840	5.53%
Other Uses	3,887,025	5,907,760	4,669,699	5,069,094	5,262,538	193,444	3.82%
Net change in Fund Balance	2,798,633	(597,907)	1,119,074	949,742	(569,804)	(1,519,546)	-160.00%
Beginning Fund Balance	7,242,473	10,041,105	9,187,272	10,306,346	10,180,000	(126,346)	-1.23%
Ending Fund Balance	\$10,041,106	\$9,443,198	\$10,306,346	\$11,256,088	\$9,610,196	\$(1,645,892)	-14.62%

Revenue:

General Fund by Source:

General Fund	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019- 20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Local	\$22,337,577	\$22,179,060	\$22,564,019	\$23,491,800	\$23,773,748	\$281,948	1.20%
State	28,183,289	27,955,204	29,052,776	31,163,390	31,465,803	302,413	0.97%
Federal	261,555	355,976	263,361	195,534	206,150	10,616	5.43%
16th Section	624,031	613,776	609,756	615,000	610,000	(5,000)	-.081
Total Revenue	\$51,406,452	\$51,104,016	\$52,489,912	\$55,465,724	\$56,055,701	\$589,977	1.06%

Local Revenue

Local revenue accounts for 42% of the General Fund revenue. Property tax collections account for 37% of the general fund budget and are the largest source of local revenue. Collections increased slightly due to an increase in assessed valuation. Since the property tax rolls were finalized before the shutdown, we are likely to see a more considerable impact on the tax collections in fiscal years 2021 and 2022.

With a budget projection of \$1,720,000, gaming revenue is the second-largest source of local revenue and accounts for 3% of the general fund budget. Gaming was legalized in Mississippi in 1992. Gaming revenue was increasing slightly this year as a result of legalized sports betting. Casino's gross gaming revenue is taxed at a rate of about 12%, of which 8% goes to the State of Mississippi. The remaining 3.2% is shared in the respective gaming community as follows.

- 40% city general fund
- 20% city public school system
- 10% county public safety
- 20% city public safety
- 10% county public school system.

While it is impossible to estimate the full effect of the COVID-19 shut down at this time, we do know that the loss of gaming revenue impacts both the local and state budgets.

State Revenue

State funding makes up 56% of the General Fund and primarily consist of MAEP (Mississippi Adequate Education Program) and Homestead Exemption. The MAEP funding formula is summarized below. Our current year projected increase is based on an increase in our average daily attendance and an increase in the number of special education teacher units allocated.

MAEP Funding Formula:

1. $ADA \times \text{Base Student Cost} + \text{At-Risk Component} - \text{Local Contribution} = \text{MAEP Formula Allocation}$
2. $\text{MAEP Formula Allocation} + \text{Add-on-Programs} = \text{Total MAEP District Funding}$ (Note: Add on programs include Special Education, Transportation, Gifted, Vocational, and Alternative Ed)
3. Base Student Cost is determined by a selection of districts determined to be successful and efficient in four areas of operations based on preceding year data.

Because we know that state funds will be impacted by the loss of sales taxes, fuel taxes, and gaming revenue, we believe there may be a reduction of state revenue. Historically, modifications have been between 2% to 5% during economic downturns. However, in addition to revenue cuts, the state may be impacted by the need to provide matching FEMA funds for hospitals and the unemployment, reductions may be as much as 10%. A 3% reduction in MAEP will cost the Gulfport School District \$900,000.

Expenditures:

General Fund expenditures are typically nonrestrictive and include salaries and benefits of all teachers, including special education and gifted, teacher assistants, support staff such as librarians, counselors, nurses, or social workers. Expenditures also include district administration, school administration, business operations, transportation, operations and maintenance, and the general operations of the district.

The education of students is labor-intensive, and that is reflected in the personnel cost. Staffing is based on projected student enrollment and curriculum requirements. For the 2021 fiscal year, salaries and benefits make up 78% of the general fund.

Salaries and Benefits —The District has been working towards reducing other costs to increase our local teacher salary scale so that we can be more competitive in attracting qualified teachers to our District. As a culmination of

those efforts, we increased the teacher salary scale by \$2,000 across the board. Salaries and benefits increased as a result, each of the following:

- Local supplement increase to the teachers' salary scale - \$1,128,983
- Standard step increase for teachers - \$310,000
- Two-step increases were budgeted for other classified employees at the cost of \$291,961. However, the decision to implement these raises will be postponed, pending further information regarding funding.
- Other differences are the result of new positions and replacing staff.

The student to staff ratio was analyzed by each site to ensure we were operating as efficiently as possible. Several teachers and teacher assistant positions were identified that might be eliminated through attrition if funding becomes an issue.

Also, as part of the uncertainty surrounding COVID-19, the District will issue contracts for athletic supplements in two steps this year. Agreements for the Fall sports will be released in July, and agreements for all spring sports might be held until December.

Expenditures—General Fund by Function

General Fund	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019- 20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Instruction	\$27,857,964	\$28,576,654	\$29,330,064	\$31,039,488	\$32,807,365	\$1,767,877	5.70%
Support Services	19,336,720	19,435,383	19,804,727	20,745,133	21,156,324	\$411,191	1.98%
Non-instructional Services	12,836	235,892	249,314	251,787	238,608	\$(13,179)	-5.23%
Debt Service	1,307,714	1,267,477	1,174,832	1,130,340	1,086,370	\$(43,970)	-3.89%
Total Expenditures	\$48,515,234	\$49,515,406	\$50,558,937	\$53,166,748	\$55,288,667	\$2,121,919	3.99%

Expenditures - General Fund by Object

General Fund	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019- 20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Salaries and Wages	\$29,253,252	\$29,409,136	\$29,833,967	\$30,189,542	\$31,971,012	\$1,781,470	5.90%
Employee Benefits	9,490,779	9,589,318	9,693,720	10,756,902	11,227,943	\$471,041	4.38%
Purchased Professional and Technical Services	3,140,322	1,470,387	1,524,090	1,567,743	1,543,323	\$(24,420)	-1.56%
Purchased Property Services	2,315,305	2,487,192	2,901,958	2,839,287	2,929,960	\$90,673	3.19%
Other Purchased Services	1,492,222	3,685,925	3,803,961	4,662,415	4,807,840	\$145,425	3.12%
Supplies	1,100,351	1,089,633	1,072,405	1,280,182	1,263,630	\$(16,552)	-1.29%
Property	359,900	456,326	483,388	628,777	373,350	\$(255,427)	-40.62%
Other Objects	1,363,103	1,327,489	1,245,448	1,241,900	1,171,609	\$(70,291)	-5.66%
Total Expenditures	\$48,515,234	\$49,515,406	\$50,558,937	\$53,166,748	\$55,288,667	\$2,121,919	3.99%

Activity Funds

Activity funds are funds generated by each school and are reported as part of the General Fund. Activity funds may include fees to participate in activities, fundraisers, or after school care. These funds may be expended for travel expenses incurred by students and their chaperones in attending school-related programs, supplies, equipment, or purchased services. They are intended to be spent on student-related programs or activities. Club accounts are not included in the general activity fund budget since these are primarily custodial. Athletic funds such as gate receipts, summer camps, etc. are included as activity funds.

Due to the uncertainty of COVID-19, plans are in place to monitor athletic expenditures and delay purchases until nearer the beginning of each season. Admissions and athletic camps typically fund the majority of the athletic supplies.

	Activity Funds
Revenues:	
Local Sources	\$962,675
Total Revenues	962,675
Expenditures:	
Instruction	584,575
Support Services	133,800
Community Service Operations	3,000
Total Expenditures	721,375
Excess (Def) of Revenues Over Expenditures	241,300
Other Financing Sources (Uses):	
Transfers In	107,000
Transfers Out	(298,300)
Total Other Financing Sources (Uses)	(191,300)
Net Change in Fund Balance	50,000
Fund Balance:	
July 1, 2018	938,000
June 30, 2019	\$988,000

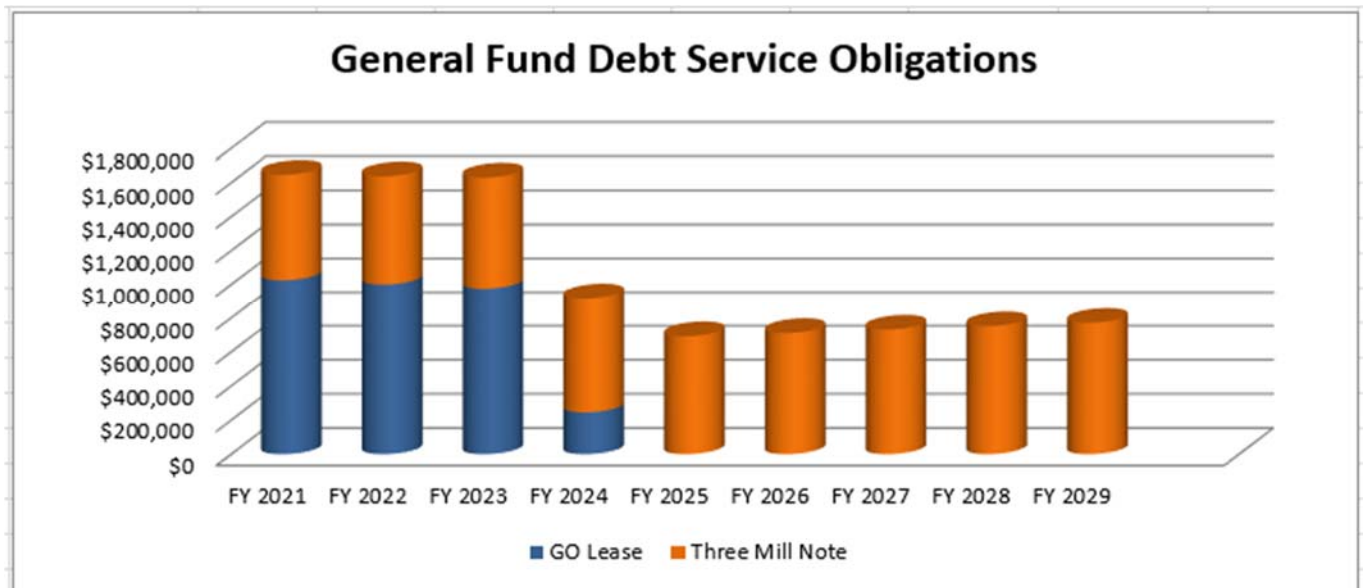
General Fund Debt Service Obligations

Below is a schedule of long-term debt payments to be retired using general funds. The General Obligation leases were to construct the new 28th Street Elementary School.

The District issued a three mill note during FY 2017. Proceeds were used for the renovation of Bayou View Middle School and the construction of a practice gym at Gulfport High. The funds were also planned as part of the funding for the new Gulfport High construction project. The note is being repaid using a combination of funds, including \$244,000 generated by a tax levy, \$150,000 pledged through the EEF Building and Bus Funds, and \$373,184 in District funds.

General Fund Debt	FY 2021 Principal	FY 2021 Interest	June 30, 2021 Principal Balance
GO Lease	\$1,250,000	\$ 58,735	\$ 2,220,000
Three Mill Note	621,000	149,688	5,616,000
Total	\$1,654,000	\$241,924	\$7,836,000

The long-range plan once the GO Lease is paid off is to use the funds to increase teacher's salaries, or to replace funding losses as a result of Covid-19, if necessary.



	(1120) DISTRICT MAINTENANCE	(1130) SPECIAL EDUCATION	(1140) ALTERNATIVE SCHOOL	(1145) DROP- OUT PREVENTION	(1151) ANNISTON AVENUE ACTIVITIES	(1152) BAYOU VIEW ELEMENTARY ACTIVITIES	(1153) BAYOU VIEW MIDDLE SCHOOL ACTIVITIES
REVENUES							
Local Sources	22,783,073.00	15,000.00	2,000.00	7,000.00	100,525.00	261,000.00	31,500.00
State Sources	26,293,282.00	4,377,330.00	390,191.00	405,000.00	-	-	-
Federal Sources	61,800.00	45,000.00	-	-	-	-	-
16th Section Sources	-	-	-	-	-	-	-
Total Revenues	49,138,155.00	4,437,330.00	392,191.00	412,000.00	100,525.00	261,000.00	31,500.00
EXPENDITURES							
Instruction	27,067,981.21	4,506,444.00	569,953.00	78,412.00	54,525.00	107,700.00	11,500.00
Support Services	19,104,461.00	965,815.00	331,268.00	498,780.00	4,000.00	17,300.00	4,200.00
Noninstructional Services	235,608.00	-	-	-	-	3,000.00	-
16th Section	-	-	-	-	-	-	-
Facilities Acquisition & Const	-	-	-	-	-	-	-
Debt Services:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Expenditures	46,408,050.21	5,472,259.00	901,221.00	577,192.00	58,525.00	128,000.00	15,700.00
Excess (Def) of Rev Over Exp	2,730,104.79	(1,034,929.00)	(509,030.00)	(165,192.00)	42,000.00	133,000.00	15,800.00
OTHER FINANCING SRCS (USES)							
Indirect Costs	315,000.00	-	-	-	-	-	-
Other Transfers In	908,300.00	-	509,030.00	100,000.00	-	-	-
Indirect Costs Transfers Out	-	900,000.00	-	-	-	-	-
Other Transfers Out	4,354,238.00	-	-	-	42,000.00	133,000.00	15,800.00
Total Other Fin SrCs (Uses)	(3,130,938.00)	900,000.00	509,030.00	100,000.00	(42,000.00)	(133,000.00)	(15,800.00)
Net Change in Fund Balance	(400,833.21)	(134,929.00)	-	(65,192.00)	-	-	-
FUND BALANCE / RETAINED EARNINGS							
July 1, 2020	8,165,000.00	418,000.00	195,000.00	284,000.00	195,000.00	195,000.00	60,000.00
June 30, 2021	7,764,166.79	283,071.00	195,000.00	218,808.00	195,000.00	195,000.00	60,000.00

Gulfport School District
 COMBINING BUDGET - GENERAL FUNDS
 FOR THE YEAR ENDING JUNE 30, 2021

ORIGINAL X DATE APPROVED:

AMENDED DATE APPROVED:

	(1154) CENTRAL ELEMENTARY ACTIVITIES	(1155) GULFPORT CENTRAL MIDDLE SCHOOL	(1158) GULFPORT HIGH ACTIVITIES	(1160) PASS ROAD ELEMENTARY ACTIVITIES	(1161) ATHLETIC ACTIVITIES	(1162) WEST ELEMENTARY ACTIVITIES	(1163) 28TH STREET ELEMENTARY ACTIVITIES
REVENUES							
Local Sources	40,050.00	3,350.00	58,500.00	62,900.00	279,300.00	41,800.00	22,150.00
State Sources	-	-	-	-	-	-	-
Federal Sources	-	-	-	-	-	-	-
16th Section Sources	-	-	-	-	-	-	-
Total Revenues	40,050.00	3,350.00	58,500.00	62,900.00	279,300.00	41,800.00	22,150.00
EXPENDITURES							
Instruction	15,050.00	2,350.00	36,500.00	23,200.00	293,800.00	14,200.00	12,150.00
Support Services	5,000.00	1,000.00	5,000.00	4,700.00	87,000.00	2,600.00	3,000.00
Noninstructional Services	-	-	-	-	-	-	-
16th Section	-	-	-	-	-	-	-
Facilities Acquisition & Const	-	-	-	-	-	-	-
Debt Services:	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Expenditures	20,050.00	3,350.00	41,500.00	27,900.00	380,800.00	16,800.00	15,150.00
Excess (Def) of Rev Over Exp	20,000.00	-	17,000.00	35,000.00	(101,500.00)	25,000.00	7,000.00
OTHER FINANCING SRCS (USE)							
Indirect Costs	-	-	-	-	-	-	-
Other Transfers In	-	-	-	-	107,000.00	-	-
Indirect Costs Transfers Out	-	-	-	-	-	-	-
Other Transfers Out	20,000.00	-	17,000.00	35,000.00	3,500.00	25,000.00	7,000.00
Total Other Fin SrCs (Uses)	(20,000.00)	-	(17,000.00)	(35,000.00)	103,500.00	(25,000.00)	(7,000.00)
Net Change in Fund Balance	-	-	-	-	2,000.00	-	-
FUND BALANCE / RETAINED E							
July 1, 2020	70,000.00	5,000.00	170,000.00	20,000.00	65,000.00	90,000.00	60,000.00
June 30, 2021	70,000.00	5,000.00	170,000.00	20,000.00	67,000.00	90,000.00	60,000.00

Gulfport School District
COMBINING BUDGET - GENERAL FUNDS
FOR THE YEAR ENDING JUNE 30, 2021

ORIGINAL X DATE APPROVED:
AMENDED DATE APPROVED:

	(1164) ADMIRAL NATION	(1170) DISTRICT ACTIVITY	(1840) SIXTEENTH SECTION INTEREST FUND	(1901) SERIES 2012 REFUNDING BONDS	(1970) TECHNOLOGY IN THE CLASSROOM	TOTAL
REVENUES						
Local Sources	6,600.00	55,000.00	-	-	4,000.00	23,773,748.00
State Sources	-	-	-	-	-	31,465,803.00
Federal Sources	-	-	-	-	99,350.00	206,150.00
16th Section Sources	-	-	610,000.00	-	-	610,000.00
Total Revenues	6,600.00	55,000.00	610,000.00	-	103,350.00	56,055,701.00
EXPENDITURES						
Instruction	6,600.00	7,000.00	-	-	-	32,807,365.21
Support Services	-	-	-	-	122,200.00	21,156,324.00
Noninstructional Services	-	-	-	-	-	238,608.00
16th Section	-	-	-	-	-	-
Facilities Acquisition & Const	-	-	-	-	-	-
Debt Services:	-	-	-	1,025,000.00	-	1,025,000.00
Principal	-	-	-	58,735.00	-	58,735.00
Interest	-	-	-	2,635.00	-	2,635.00
Other	-	-	-	-	-	-
Total Expenditures	6,600.00	7,000.00	-	1,086,370.00	122,200.00	55,288,667.21
Excess (Def) of Rev Over Exp	-	48,000.00	610,000.00	(1,086,370.00)	(18,850.00)	767,033.79
OTHER FINANCING SRCS (USE)						
Indirect Costs	-	-	-	-	-	315,000.00
Other Transfers In	-	-	-	1,086,370.00	-	3,610,700.00
Indirect Costs Transfers Out	-	-	-	-	-	-
Other Transfers Out	-	-	610,000.00	-	-	5,262,538.00
Total Other Fin Srcs (Uses)	-	-	(610,000.00)	1,086,370.00	-	(1,336,838.00)
Net Change in Fund Balance	-	48,000.00	-	-	(18,850.00)	(569,804.21)
FUND BALANCE / RETAINED E						
July 1, 2020	8,000.00	-	-	-	180,000.00	10,180,000.00
June 30, 2021	8,000.00	48,000.00	-	-	161,150.00	9,610,195.79

Special Revenue Funds

Special Revenue funds account for and report the proceeds of revenue sources that are restricted or committed to expenditures for specific purposes other than debt service and capital projects. Several of these grants are from the federal government. Currently, there are 20 individual Special Revenue Funds. Periodically one time funding allocations are received from either donations or grants. The majority of the small one-time funds are tracked through Fund 2904 and separated by program codes. All of these grants are restrictive and are intended to enhance the instructional program, not supplant local or state dollars.

Budget at a Glance:

Special Revenue Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019- 20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Revenue	\$9,668,409	\$10,560,172	\$10,491,174	\$14,516,965	\$10,974,054	\$(3,542,911)	-24.41%
Expenditure	9,705,863	10,704,770	10,580,336	15,843,660	11,480,286	(4,473,374)	-28.04%
Other Sources	658,744	674,652	830,794	794,720	775,250	(19,470)	-2.45%
Other Uses	577,088	508,638	539,165	466,748	465,000	(1,748)	-0.37%
Net change in Fund Balance	44,202	21,416	202,467	(998,723)	(195,982)	912,741	-82.32%
Beginning Fund Balance	2,611,039	2,642,554	2,667,245	2,869,712	2,430,000	(439,712)	-15.32%
Ending Fund Balance	\$2,655,241	\$2,663,970	\$2,869,712	\$1,870,989	\$2,223,018	\$473,029	26.86%

Revenue by Source

Special Revenue Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019- 20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Local	\$532,138	\$559,693	\$488,854	\$709,813	\$393,900	\$(315,913)	-44.51%
State	1,305,872	1,689,166	1,750,982	1,787,943	1,663,680	\$(124,263)	-6.95%
Federal	7,830,399	8,311,313	8,251,338	12,019,209	8,916,474	\$(3,102,735)	-25.81%
Total Revenue	\$9,668,409	\$10,560,172	\$10,491,174	\$14,516,965	\$10,967,054	\$(3,542,911)	-24.41%

Expenditures by Function

Special Revenue Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019- 20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Instruction	\$3,400,127	\$3,899,227	\$4,301,507	\$7,127,411	\$5,084,931	\$(2,042,480)	-28.66%
Support Services	3,427,935	3,882,116	3,286,714	4,897,102	2,886,915	\$(2,010,187)	-41.05%
Noninstructional Services	2,877,801	2,923,427	2,992,115	3,929,147	3,508,440	\$(420,707)	-10.71%
Total Expenditures	\$9,705,863	\$10,704,770	\$10,580,336	\$15,953,660	\$11,480,286	\$(4,473,374)	-28.04%

Expenditures by Object

Special Revenue Funds	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Current Budget 2019-20	Budget FY 2020-21	Increase/(Decrease) from Prior Year	% Change in value from Prior Year
Salaries and Wages	\$4,328,185	\$4,818,042	\$5,151,739	\$6,445,256	\$5,621,448	\$(823,808)	-12.78%
Employee Benefits	1,533,322	1,581,900	1,621,597	2,711,192	2,305,489	\$(405,703)	-14.96%
Purchased Professional and Technical Services	339,067	621,781	508,703	1,426,211	531,371	\$(894,840)	-62.74%
Purchased Property Services	27,384	58,457	64,414	178,037	72,325	\$(105,712)	-59.38%
Other Purchased Services	364,258	319,415	370,143	544,134	183,787	\$(360,347)	-66.22%
Supplies	1,873,652	1,845,951	2,039,610	2,867,882	1,902,398	\$(977,484)	-33.94%
Property	1,234,086	1,455,611	824,100	1,727,226	852,542	\$(874,684)	-50.64%
Other Objects	5,909	3,613	30	41,722	10,926	\$(30,796)	-73.81%
Total Expenditures	\$9,705,863	\$10,704,770	\$10,580,336	\$15,953,660	\$11,480,286	\$(4,473,374)	-28.04%

The budgets for Federal funds are estimates based on our current year allocation. Following is a list of the largest recurring grants and a summary of each. **Federal Funds** come with additional reporting and accountability requirements. The funds are received on a reimbursement basis.

Federal Programs

Title I - \$3,317,118 - Title I is an allocation intended to supplement the instructional program and improve the academic achievement of disadvantaged students. The purpose is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging academic achievement standards and academic assessments. These funds are budgeted based on needs

assessments completed by the school staff, students, and parents. Funds are allocated for nurses and counselors working for Title I eligible schools, professional development for staff, intervention programs, support for after school tutoring programs, summer programs, and parental engagement programs. Federal program budgets cross fiscal years, and multiple projects are active simultaneously, the FY 2021 budget is prepared using our current allocation.

- ☐ 40% of the budget is made up of salaries and fringe benefits, which includes salaries for assistant teachers and instructional coaches.
- ☐ The balance of the budget relates to providing programs to supplement regular programs within the District to address the greatest needs of at-risk students.
- ☐ A significant portion is always dedicated to upgrading or adding technology since limited funds are available for this purpose from other sources.
- ☐ Other purchased services include travel and professional development services. A significant investment was made in ST Math and i-Ready, both of which are computer programs to enhance the instructional process.

Title II - \$469,179 – Title II is an allocation dedicated to increasing academic achievement by improving teacher and principal capacity. Funds are allocated to provide evidence-based, high-quality professional development for teachers and administrators.

Title IV-A—\$255,000— The Student Support and Academic Enrichment (SSAE) program is used to improve student academic achievement by increasing the capacity of States, local educational agencies, schools, and local communities to 1) provide all students with access to a well-rounded education; 2) improve school conditions for student learning, and 3) improve the use of technology to improve the academic achievement and digital literacy of all students.

Special Education – \$1,522,072 - IDEA is an allocation intended primarily to pay the excess cost of providing special education and related services to students with disabilities ages 3-21.

Preschool - \$49,393 – Preschool is an allocation intended to supplement the special education needs of preschoolers ages 3-5.

Career and Technical Education Programs (CTE) - \$1,064,046- State, Local, and Federal funds intended to supplement the instructional process by providing opportunities to students to develop the knowledge and skills needed for employment in occupational areas. At Gulfport High School, students participate in career pathways through Academic Institutes, which are designed to enhance each student's chance of success as they transition from high school to traditional college, technical college or the job market. The District implemented a regional facility to teach students job-ready skills. This facility currently includes Ship Builders Academy is implemented in cooperation with Ingalls from Pascagoula and a restaurant facility operated in conjunction with Café Climb. In August 2021, MS Power will open a lineman's training facility. We anticipate continuing to expand the opportunities for students.

Community Education—The community education program is self-funded through tuition and state reimbursements that offers quality non-accredited courses, as well as business and industry training to the community. Two sessions are offered each year with a wide variety of affordable courses from vocational to arts and crafts.

Child Nutrition

Gulfport receives over \$3 million annually through a combination of local and federal revenue. The goal of this program is to provide students with a quality healthy meal within the dietary guidelines established by the Office of Child Nutrition. During the 2018-19 school year, the cafeterias served approximately 1,005,558 meal equivalents, with 180 days of school, that's the equivalent of 5,586 meals every day. Additional details are provided on the next page. Also, while the normal school schedule may have been interrupted by COVID-19

FY 2020, the child nutrition continued to serve the students of the Gulfport School District by preparing meals for pick-up and delivery.

Child Nutrition Revenue:

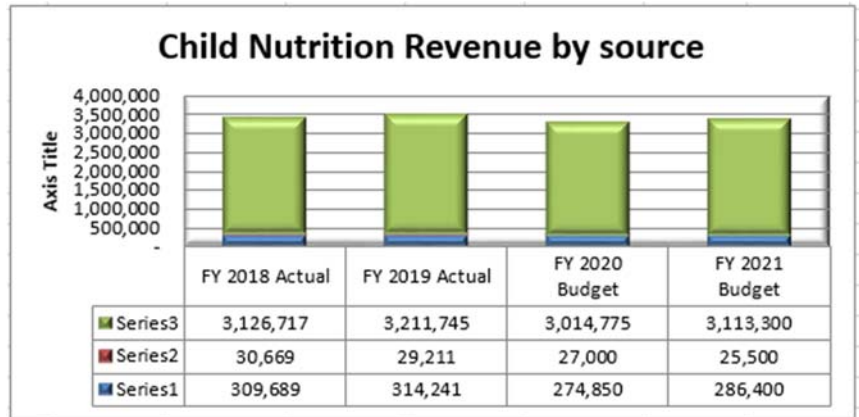
The child nutrition fund is one of the largest special revenue funds. The fund's revenue is 8% local, less than 1% state, and 91% Federal.

“ The local revenue is made up of funds from paying students, extra food sales to students and staff, and catering special events.

“ The state provides a small annual supplement based on the number of free and reduced students being served.

“ The Federal revenue is composed of reimbursements made to the District at a specified rate for each meal served to a student that qualifies as free or reduced.

The child nutrition department is a self-sustaining fund. This practice must be maintained through monitoring the efficiency of operations to ensure that it is not necessary to supplement the program with general funds and thereby decreasing funds available for educational programs.



Child Nutrition Expenditures:

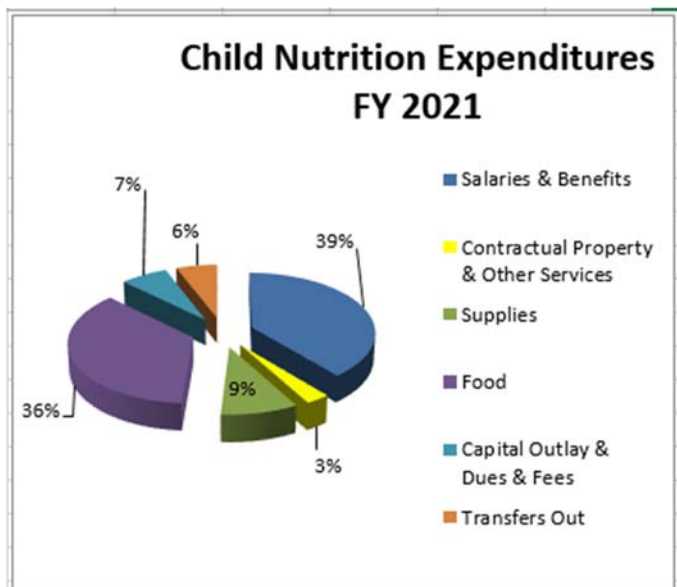
39% of the Child Nutrition budget is made up of salaries and benefits. Wages increased in FY 2019 when child nutrition employees were increased from 180 to 187 days. The additional days are used for training to improve the knowledge and skill of our employees.

Over the last year, the meals per labor hour were closely monitored at each site to ensure the efficiency of operations. All savings resulting from eliminating positions were used to increase the wages and hours of the remaining staff and replace outdated equipment.

An additional 36% is spent on food and food preparation supplies.

The remaining 25% is used to cover the cost of software to operate the program, maintenance, and replacing equipment.

Meals per labor hour are monitored as a tool to determine the effectiveness and productivity of foodservice operations. Many factors can affect meals per labor, including the type of service provided, the number of convenience foods used, the skill level of employees, and the complexity of the menu.



Gulfport School District COMBINING BUDGET - SPECIAL REVENUE FUNDS FOR THE YEAR ENDING JUNE 30, 2021									
				ORIGINAL	X	DATE APPROVED: _____			
				AMENDED		DATE APPROVED: _____			
	(2020) SCHOOL RECOGNITION PROGRAM	(2110) SCHOOL FOOD SERVICE	(2212) TITLE I - A CFDA#84.010A FY 2021	(2291) CONSADMIN COST POOL FY 2020	(2410) BUILDINGS AND BUSES	(2511) TITLE II CFDA# 84.367A	(2611) IDEA PART B SE152421 CARRYOVER		
REVENUES									
Local Sources	-	286,400.00	-	-	-	-	-		
State Sources	417,134.00	25,500.00	-	-	150,000.00	-	-		
Federal Sources	-	3,113,300.00	3,317,118.00	190,412.36	-	469,178.82	1,522,072.00		
16th Section Sources	-	-	-	-	-	-	-		
Total Revenues	417,134.00	3,425,200.00	3,317,118.00	190,412.36	150,000.00	469,178.82	1,522,072.00		
EXPENDITURES									
Instruction	417,134.00	-	1,810,387.11	-	-	17,384.88	865,106.00		
Support Services	-	221,681.00	1,417,119.29	190,412.36	-	443,533.12	443,967.00		
Noninstructional Services	-	3,377,925.00	39,715.42	-	-	-	-		
16th Section	-	-	-	-	-	-	-		
Facilities Acquisition & Const	-	-	-	-	-	-	-		
Debt Services:	-	-	-	-	-	-	-		
Principal	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-		
Total Expenditures	417,134.00	3,599,606.00	3,267,221.82	190,412.36	-	460,918.00	1,309,073.00		
Excess (Def) of Rev Over Exp	-	(174,406.00)	49,896.18	-	150,000.00	8,260.82	212,999.00		
OTHER FINANCING SRCS (USES)									
Indirect Costs	-	-	-	-	-	-	-		
Other Transfers In	-	-	-	-	-	-	-		
Indirect Costs Transfers Out	-	225,000.00	42,000.00	-	-	8,000.00	40,000.00		
Other Transfers Out	-	-	-	-	150,000.00	-	-		
Total Other Fin Srcs (Uses)	-	(225,000.00)	(42,000.00)	-	(150,000.00)	(8,000.00)	(40,000.00)		
Net Change in Fund Balance	-	(399,406.00)	7,896.18	-	-	260.82	172,999.00		
FUND BALANCE / RETAINED EARNINGS									
July 1, 2020	-	2,000,000.00	-	-	-	-	-		
June 30, 2021	-	1,600,594.00	7,896.18	-	-	260.82	172,999.00		

Gulfport School District COMBINING BUDGET - SPECIAL REVENUE FUNDS FOR THE YEAR ENDING JUNE 30, 2021							ORIGINAL	X	DATE APPROVED:
							AMENDED		DATE APPROVED:
	(2621) EHA, PRESCHOOL CARRYOVER	(2711) VOCATIONAL EDUCATION	(2811) TITLE IV	(2820) UNEMPLOYMENT	(2903) COMMUNITY EDUCATION	(2904) SPECIAL GRANTS	TOTAL		
REVENUES									
Local Sources	-	1,064,046.00	-	1,000.00	106,500.00	-	303,900.00		
State Sources	-	-	-	-	7,000.00	-	1,663,680.00		
Federal Sources	49,393.00	-	255,000.00	-	-	-	8,916,474.18		
16th Section Sources	-	-	-	-	-	-	-		
Total Revenues	49,393.00	1,064,046.00	255,000.00	1,000.00	113,500.00	-	10,974,054.18		
EXPENDITURES									
Instruction	23,643.00	1,678,995.00	241,746.27	3,000.00	-	27,535.00	5,084,931.26		
Support Services	24,132.00	130,295.00	13,074.73	1,500.00	1,200.00	-	2,886,914.50		
Noninstructional Services	-	-	-	1,500.00	89,300.00	-	3,508,440.42		
16th Section	-	-	-	-	-	-	-		
Facilities Acquisition & Const	-	-	-	-	-	-	-		
Debt Services:	-	-	-	-	-	-	-		
Principal	-	-	-	-	-	-	-		
Interest	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-		
Total Expenditures	47,775.00	1,809,290.00	254,821.00	6,000.00	90,500.00	27,535.00	11,480,286.18		
Excess (Def) of Rev Over Exp	1,618.00	(745,244.00)	179.00	(5,000.00)	23,000.00	(27,535.00)	(506,232.00)		
OTHER FINANCING SRCS (U):									
Indirect Costs	-	-	-	-	-	-	-		
Other Transfers In	-	745,250.00	-	-	-	30,000.00	775,250.00		
Indirect Costs Transfers Out	-	-	-	-	-	-	315,000.00		
Other Transfers Out	-	-	-	-	-	-	150,000.00		
Total Other Fin SrCs (Uses)	-	745,250.00	-	-	-	30,000.00	310,250.00		
Net Change in Fund Balance	1,618.00	6.00	179.00	(5,000.00)	23,000.00	2,465.00	(195,982.00)		
FUND BALANCE / RETAINEL									
July 1, 2020	-	105,000.00	-	125,000.00	200,000.00	-	2,430,000.00		
June 30, 2021	1,618.00	105,006.00	179.00	120,000.00	223,000.00	2,465.00	2,234,018.00		

Capital Projects

With the uncertainty of the effects on funding as a result of COVID-19, the District elected to put capital projects on hold for the foreseeable future except for some much-needed roof repairs, which will bid within the next month. The roof repair budget is \$500,000.

Long Range Project Forecast

Priority Ranking	Site	Projects - Priorities	Projected Expense
1	BVE	Restroom Complex and Classrooms	\$ 1,800,000
2	GCMS	2500 Amp Breaker	26,000
3	GCMS	CMS/WE Cooling Tower Replacement	281,000
4	GCMS	Boiler Refurb	50,000
5	6 K5 & 1 MS	Siemens Panels	70,000
6	District-Wide	Roofing (BVMS, AAE, CE, GCMS, GHS)	1,000,000
7	BVMS	Cooling Tower Replacement	150,000
8	AAE	Cooling Tower Replacement	100,000
9	BVE	Cooling Tower Replacement—South Tower	75,000
10	BVE	Cooling Tower Replacement—North Tower	125,000
11	CE	Boiler Room Asbestos Abatement	35,000
12	AAE	Restroom Partitions Renovations	30,000
13	BVE	Restroom Partitions Renovations	30,000
14	PRE	VCT Floor Tile - Hallways	30,000
15	District-Wide	Window Blinds	100,000
16	PRE	Floor Tile Replacement - Classrooms	30,000
Total			\$ 3,932,000

Gulfport School District
 COMBINING BUDGET - CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDING JUNE 30, 2021

ORIGINAL X DATE APPROVED: _____

AMENDED _____ DATE APPROVED: _____

	(2021) SCHOOL CONSTRUCTION	TOTAL
REVENUES		
Local Sources	20,000.00	20,000.00
State Sources	-	-
Federal Sources	-	-
16th Section Sources	-	-
Total Revenues	<u>20,000.00</u>	<u>20,000.00</u>
EXPENDITURES		
Instruction	-	-
Support Services	500,000.00	500,000.00
Noninstructional Services	-	-
16th Section	-	-
Facilities Acquisition & Const	25,000.00	25,000.00
Debt Services:		
Principal	-	-
Interest	-	-
Other	-	-
Total Expenditures	<u>525,000.00</u>	<u>525,000.00</u>
Excess (Def) of Rev Over Exp	(505,000.00)	(505,000.00)
OTHER FINANCING SRCS (USES)		
Other Transfers In	500,000.00	500,000.00
Total Other Fin Srcs (Uses)	<u>500,000.00</u>	<u>500,000.00</u>
Net Change in Fund Balance	(5,000.00)	(5,000.00)
FUND BALANCE / RETAINED EARNINGS		
July 1, 2020	1,000,000.00	1,000,000.00
June 30, 2021	<u><u>995,000.00</u></u>	<u><u>995,000.00</u></u>

Debt Service

Debt Service funds are restricted funds used to account for the accumulation of resources for and the payment of long-term debt principal and interest. The revenue is derived from tax levies dedicated to repayment. Following is a schedule of the obligations of the long-term debt of the Gulfport School District.

The bonds issued in October 2014 were issued through the Mississippi Development Bank and were structured as 20-year bonds. The final payment is due in April 2034.

The three mill notes issued in March 2017 for \$8,000,000 and were structured as 12-year notes with an interest rate of 2.4%

Schedule of Debt Service Payments:

Fiscal Year	General Obligation Bonds			Three-Mill Note		
	Interest	Principal	Total	Interest	Principal	Total
2021	1,465,656	1,815,000	3,280,656	149,588	621,000	770,588
2022	1,411,206	1,890,000	3,301,206	134,784	637,000	771,784
2023	1,316,706	1,965,000	3,281,706	119,496	655,000	774,496
2024	1,257,756	2,045,000	3,302,756	103,776	673,000	776,776
2025	1,155,506	2,140,000	3,295,506	87,624	691,000	778,624
2026	1,069,906	2,240,000	3,309,906	71,040	710,000	781,040
2027	957,906	2,355,000	3,312,906	54,000	730,000	784,000
2028	840,156	2,475,000	3,315,156	36,480	750,000	786,480
2029	716,406	2,590,000	3,306,406	18,480	770,000	788,480
2030	612,806	2,685,000	3,297,806			
2031	522,188	2,800,000	3,322,188			
2032	382,188	2,945,000	3,327,188			

2033	234,938	3,075,000	3,309,938			
2034	119,626	3,190,000	3,309,626			

Gulfport School District
 COMBINING BUDGET - DEBT SERVICE FUNDS
 FOR THE YEAR ENDING JUNE 30, 2021

ORIGINAL X DATE APPROVED: _____

AMENDED _____ DATE APPROVED: _____

	(4021) THREE MILL NOTE	(4031) BOND ISSUES RETIREMENT FUND	TOTAL
REVENUES			
Local Sources	246,000.00	3,300,656.00	3,546,656.00
State Sources	-	-	-
Federal Sources	-	-	-
16th Section Sources	-	-	-
Total Revenues	246,000.00	3,300,656.00	3,546,656.00
EXPENDITURES			
Instruction	-	-	-
Support Services	-	-	-
Noninstructional Services	-	-	-
16th Section	-	-	-
Facilities Acquisition & Const	-	-	-
Debt Services:			
Principal	621,000.00	1,815,000.00	2,436,000.00
Interest	149,588.00	1,465,656.00	1,615,244.00
Other	2,000.00	5,000.00	7,000.00
Total Expenditures	772,588.00	3,285,656.00	4,058,244.00
Excess (Def) of Rev Over Exp	(526,588.00)	15,000.00	(511,588.00)
OTHER FINANCING SRCS (USES)			
Other Transfers In	526,588.00	-	526,588.00
Total Other Fin Srcs (Uses)	526,588.00	-	526,588.00
Net Change in Fund Balance	-	15,000.00	15,000.00
FUND BALANCE / RETAINED EARNINGS			
July 1, 2020	-	-	-
June 30, 2021	-	15,000.00	15,000.00

Appendices

School District Demographics and Geographic Information

General Description

The Gulfport School District offices are in Gulfport, Mississippi. Gulfport is the second-largest city in the state, with a population of 69,220 (2011). We are located along 26 miles of sand beaches beside the Gulf of Mexico, between New Orleans, Louisiana, and Mobile, Alabama, and serve as the home of the largest port in the state.

The District currently operates six elementary schools, two middle schools, one high school, and one alternative school. The District employs a total of around 848 people, with approximately 515 of those being certified teachers. Gulfport School District serves grades kindergarten through twelve with a student population of 6,576. We are the 14th largest of 146 districts in the state.

The Board of Trustees exercises legislative authority over the Gulfport School District under the Mississippi Uniform School Law of 1986. The board determines policy, delegates executive, supervisory and instructional authority to its employees, and appraises the results achieved in light of the goals of the District.

Approximately eighty-five percent of the district's revenue is from two primary resources. The largest local source is from property taxes paid by industry and homeowners. The largest state source is through the allocation received through the State of Mississippi educational formula funding formula. The state funding is primarily based on average daily attendance and base student cost.

Gulfport School District appreciates the local taxpayers and business leaders. They understand the importance of a quality educational program in our community and also the importance of offering a broad range of educational and extracurricular opportunities for all students, including foreign language classes, art, theatre, and music programs, as well as clubs and athletic activities.

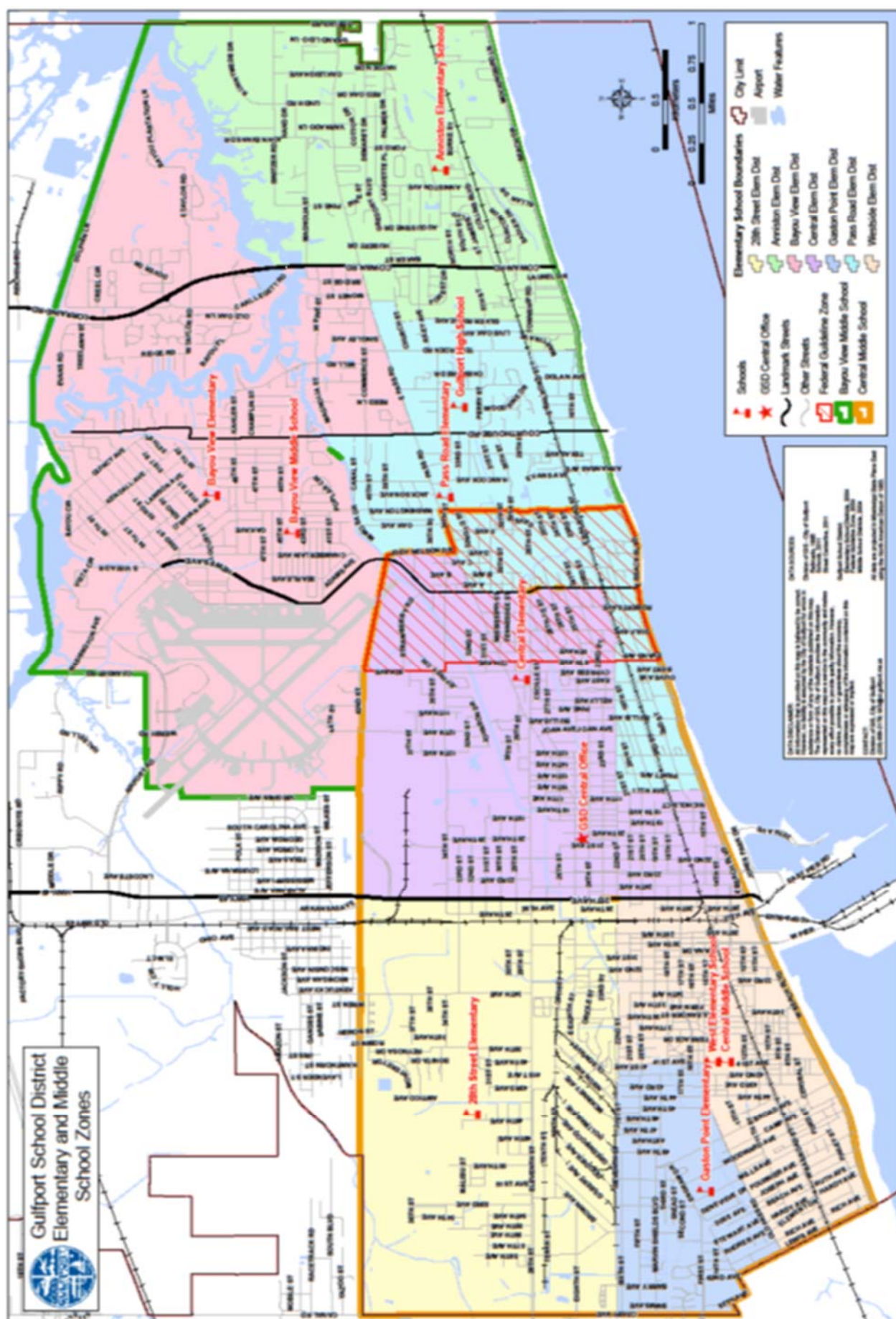
The six elementary schools are community-based and serve grades k-5. The elementary schools feed into the two community based middle schools that serve grades 6-8.

Enrollment

We monitor enrollment and average daily attendance (ADA) closely because many of our funding sources are based on those numbers. Enrollment increased consistently after Katrina until 2015. Each decrease in ADA cost the District approximately \$5,626 in state funding

School	Grades	Enrollment
Anniston Elementary	K-5	627
Bayou View Elementary	K-5	685
Central Elementary	K-5	483
Pass Road Elementary	K-5	391
West Elementary	K-5	599
Twenty-Eighth Street Elementary	K-5	432
Bayou View Middle	6-8	907
Central Middle School	6-8	709
Gulfport High School	9-12	1,743
The Learning Center	All Grades	N/A

ADA by School	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>Elementary Schools (K-5)</u>									
Anniston	588	600	645	705	698	656	615	635	584
Bayou View	597	626	660	652	633	597	622	647	653
Central	310	341	367	398	433	461	461	450	447
Gaston Point	239	255	241	243	247	248	225	218	0
Pass Road	341	400	422	422	378	368	388	378	362
West	317	330	370	357	341	347	329	365	540
28th	391	375	387	434	426	404	439	397	385
Total	2,784	2,926	3,092	3,210	3,157	3,081	3,079	3,090	2,971
Increase (Decrease)	137	143	166	118	(53)	(76)	(2)	11	(119)
<u>Middle Schools (6-8)</u>									
Bayou View	724	756	791	800	818	788	784	802	862
Central	512	520	559	552	592	579	599	614	666
Total	1,236	1,276	1,350	1,352	1,410	1,367	1,383	1,416	1,528
Increase (Decrease)	(15)	41	74	2	58	(43)	17	33	112
<u>GHS (9-12)</u>	1,394	1,365	1,400	1,414	1,357	1,400	1,467	1,542	1,619
Increase (Decrease)	(33)	(29)	35	14	(57)	(14)	67	75	77
<u>All Schools</u>	5,413	5,567	5,842	5,976	5,923	5,847	5,929	6,048	6,118
Increase (Decrease)	89	155	275	134	(52)	(76)	81	119	70



Property Tax Information

The Harrison County Tax Assessor sets the true value for all taxable property located within the county. "True Value" shall mean and include, but shall not be limited to, market value, cash value, actual cash value, proper value and value for the purposes of appraisal for ad valorem taxation. In arriving at the true value of class I and class II property and improvements, the appraisal shall be made according to current use, regardless of location. Assessed Value is a percentage of true value. The assessment rate to be used for each class of property to determine the assessed value is set by Mississippi's Constitution. The effect of HB 1340 regarding the assessed valuation of leases within the Port of Gulfport cannot be determined at this time. However, the bill has the potential to reduce ad valorem tax collections.

REAL PROPERTY - Assessed at 10% of market value for homeowner-occupied, 15% for all others.



Assessed Value of Taxable Property
(Amounts Expressed In Thousands)



PERSONAL PROPERTY - Assessed at 15% of market value

UTILITIES - Assessed at 15% of market value

VEHICLES - Assessed at 30% of market value

Property Tax Rates

The district increased property tax rates in 2003 by three mills and 2010 by three mills. The last tax increase for the Gulfport School District occurred in 2014 when the voters of the district approved a four mill increase for a bond issue that was used to construct a new high school and renovate Bayou View Middle School.

How are my taxes calculated? In Mississippi, a school district's property tax rate is computed in mills. One property mill is equal to 1/1000 of a dollar, and therefore a property owner pays \$1.00 for every \$1,000 of the property's assessed valuation. The amount of tax you pay is determined by the rate applied to your property's assessed value. This tax rate (millage rate)

multiplied by the assessed value (less homestead exemption if applicable) multiplied by .001 equals the amount of taxes assessed. Homestead Exemption allows for a graduated tax credit up to \$300 on a home, limited to the first \$7,500 of assessed value. The additional homestead exemption allows for a total exemption limited to the first \$7,500 of assessed value for applicants who are 65 years old or older or who are totally disabled.

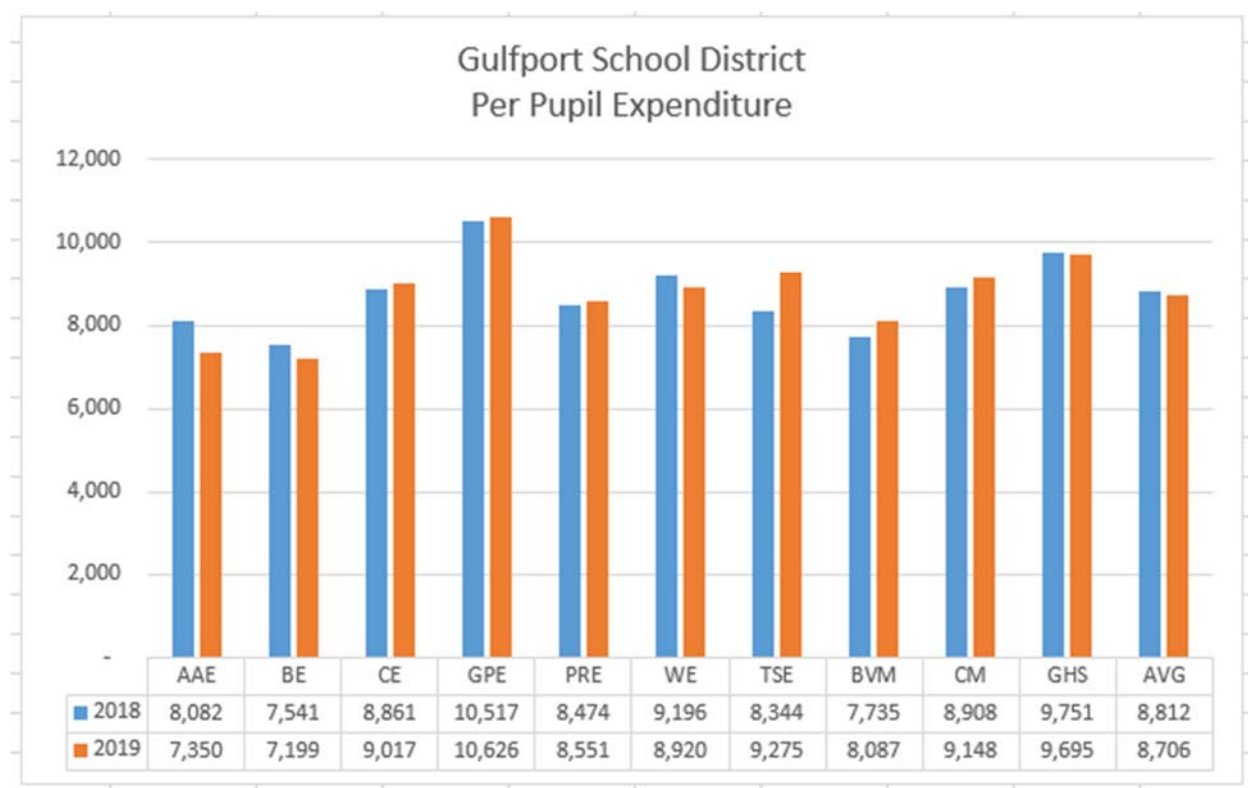
2019-20	
Market value of a home	\$100,000
Appraised % of market value	10%
Assessed Value	10,000
Taxable property tax rate assessed	0.06485
Property tax due	\$649

Expenditures per Pupil

The Every Student Succeeds Act (ESSA) requires districts to report on the per-pupil expenditures by school disaggregated by state and local and federal funds. Reporting per-pupil spending at the school level to help insure not necessarily an equal distribution of resources, but an equitable distribution of resources. The reason for variances may include student-based factors, including a higher population of special education students, at-risk students, English language learners, and poverty students. Other factors that influence the per-pupil expenditure may include the school size and offering a broad spectrum of classes, including art and music at every elementary school.

Spending levels for various students may increase because of the need to document compliance with state or federal guidelines for certain types of students, including English language learners, special needs students, at-risk or gifted students. While many factors can contribute to variances in per-pupil expenditures, the idea behind ESSA is to provide a starting point to examine school spending and whether it is equitable and producing the desired outcomes. This should also provide greater financial transparency. The report on the following page is our first draft of our efforts to meet the requirements.

Several types of expenditures were excluded because they do not link directly to day-to-day operations, and may skew the usefulness of the data. The excluded expenditures include adult education/ continuing education, capital improvements, community services, debt payments, food service, pre-k, and private contributions.

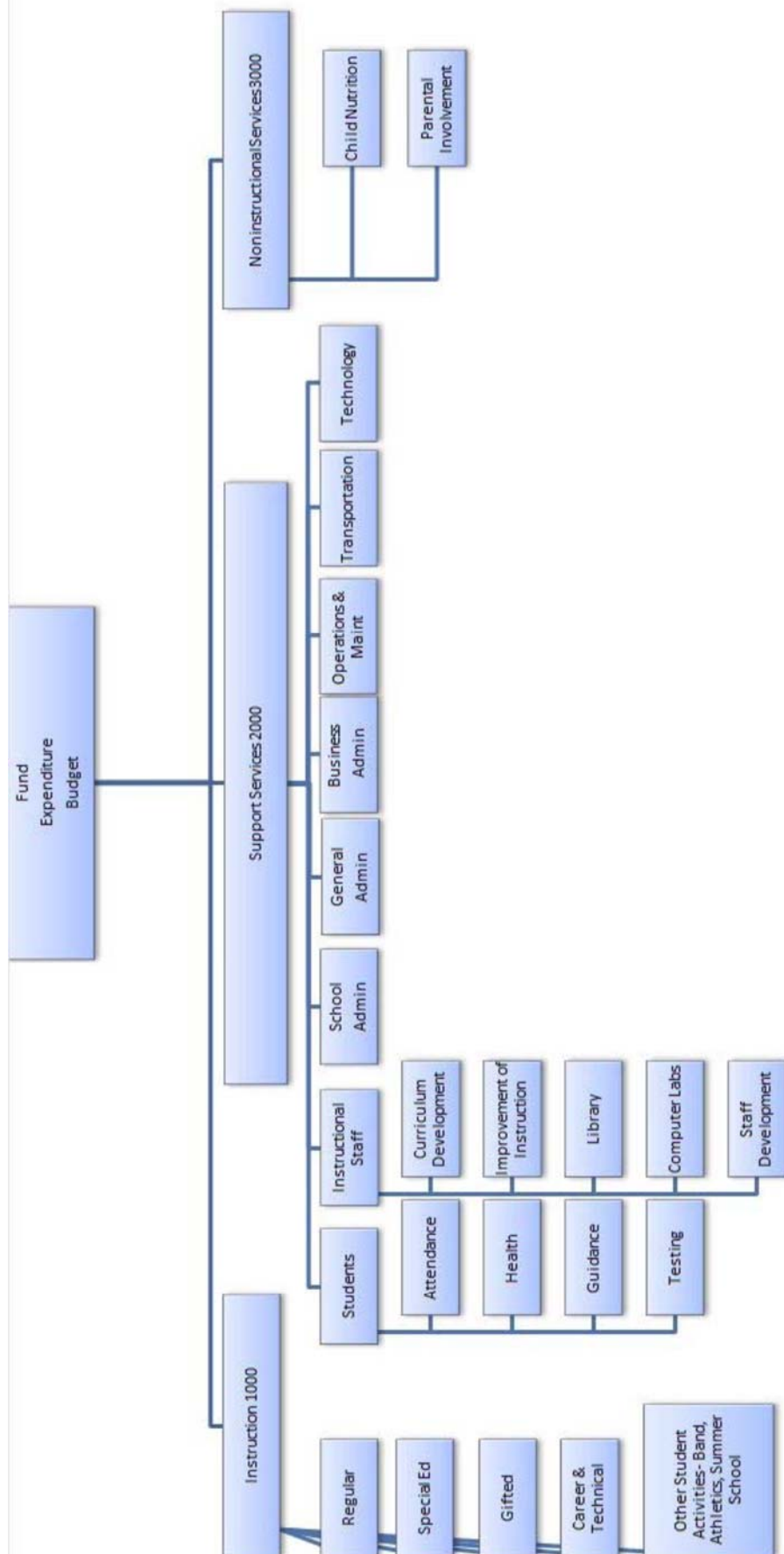


Financial Structure

Uniform Coding System

All school districts in the State of Mississippi use a uniform prescribed coding system of coding. The specified coding system consists of a minimum of seventeen (17) digits and a maximum of twenty numbers. The numbers follow the format illustrated below:

	XXXX	XXX	XXXX	XXX	XXX	XXX
Fund	XXXX					
General Ledger Code		XXX				
Function Code			XXXX			
Program Code (Optional)				XXX		
Object Code					XXX	
Cost Center Code						XXX



Fund Codes—

The first four digits identify the fund.

General Fund Codes:

1120	District Maintenance Fund
1121	Special Education Fund
1122	Alternative School Fund
1123	At-Risk Fund
1150-1839	General Activity Funds
1840-1899	Sixteenth Section Interest Funds
1900-1999	User Defined General Ledger Funds

Special Revenue Funds

2090	Extended School Year
2091	School Food Service
2092	Fruit and Vegetable Grant
2120-2129	Summer Food Service Fund
2211-2219	Title I—A Basic
2290	Consolidated Administrative Cost Fund
2291	Education Enhancement Funds—Building and Buses Fund
2292	Title II-A Improving Teacher Quality
2293	Title II—D Educational Technology State Grant
2560	Title III Language Instruction for LEP and Immigrant Students
2610-2619	IDEA, Part B Grant Fund
2620-2629	IDEA, Preschool
2711	Vocational Education—Basic (Local, State & Federal)
2712	Unemployment Compensation Revolving Fund
2900-2999	Other Special Revenue Funds

Capital Projects Funds

3020-3399	Building Project Funds (Local Funds)
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Debt Service Funds

4010-4019	Shortfall Note Retirement Funds
4020-4029	Three Mill Note Retirement Funds
4030-4039	Bond Issue Retirement Funds

Account Components

Revenues—

For budget purposes, revenues are classified by the fund. The receipt code is based on the prescribed school accounting system.

- 1XXX Local Sources
- 3XXX State Sources
- 4XXX Federal Sources

Expenditures—

For budget purposes, expenditures are classified by fund, function, and object, all of which are based on the prescribed school accounting system.

Functions—

Function codes describe the activity or purpose for which the expenditure is being made.

- 1XXX Instruction
- 2XXX Support Services
- 3XXX Non-instructional Services
- 4XXX Sixteenth Section
- 5XXX Facilities Acquisition and Construction Services
- 6XXX Debt Service

Objects—

Object codes breakdown each function code to further define the purpose for which the expenditure is being made.

- 1XX Salaries and Wages
- 2XX Employee Benefits
- 3XX Purchased Professional and Technical Services
- 4XX Purchased Property Services
- 5XX Other purchased services
- 6XX Supplies
- 7XX Property/Equipment
- 8XX Other Miscellaneous

Additional information describing functions and objects is available on page 44.

Instructional:	
Regular Programs – Direct Interaction between Teachers & Students Grades K-12 whether at home, school, hospital	1100-1140
Special Programs – Learning experiences for students w/special needs including gifted, students w/learning, emotional or physical disabilities & Alternative School	1200-1299
Career & Technical Programs – Provide students w/opportunity to develop skills for employment in an occupational area in a classroom & supervised work environment	1142
Other Student Activities – Summer School, Athletic, Clubs, Band, Activity Fund Expenditures, etc.	1400-1999
Support Services:	
Student Support Services – Activities designed to assess and improve the well-being of students including Attendance, Health services, Evaluation/Testing, Guidance	2100-2199
Instructional Staff Support Services – Activities concerned with assisting the instructional staff with providing learning experiences for students including Supervision of Curriculum, Improvement of Instruction, Library Services & Computer Labs, Staff Development	2200-2299
General Administration – Activities concerned with establishing and administering policies for operating the District - Board of Education, Superintendent, and Other Special Areas	2300-2399
School Administration – Activities concerned with the overall administrative responsibility for a school	2400-2499
Business Administration – Finance office, including payroll and accounts payable, purchasing, etc.	2500-2599
Operations & Maintenance – Activities concerned with keeping the facilities open, comfortable, and safe for use and keeping the buildings and equipment in effective working condition and state of repair.	2600-2699
Transportation – Activities concerned with transporting students to and from school. This includes trips to school activities.	2700-2799
Technology - Includes Maintenance and improvement of the network	2800-2899

Non-Instructional Services – Includes Cafeteria salaries, food, etc. and Parent center operations	3000-3999
Facilities Acquisition & Construction –Activities concerned with acquiring land and buildings; constructing buildings and additions to buildings.	5000-5999
Debt Services – Includes principal and interest payments on all long term debt	6000-6999
Other Uses – Transfers between funds	7000-7999

Descriptions of Object Codes Based on the Accounting Manual for Mississippi Public School Districts

Personal Services – Salaries & Wages - Amounts paid to permanent and temporary employees	100-199
Personal Services – Employee Benefits – Amounts paid by GSD on behalf of employees. This includes employer-paid health insurance, employer-paid life insurance, social security taxes, retirement contributions, and worker’s compensation	200-299
Purchased Professional and Technical Services – Services performed by persons or firms with specialized skills and knowledge, including architects, engineers, auditors, medical doctors, lawyers, consultants, etc.	300-399
Purchased Property Services – Services purchased to operate, repair, maintain, and rent property owned or used by GSD. These services are performed by persons other than GSD employees. Includes utility services, cleaning, repairs and maintenance, rentals, and construction.	400-499
Other Purchased Services – Amounts paid for services rendered by organizations or personnel, not on the payroll of GSD (separate from professional and technical services or property services). Includes student transportation services, property and liability insurances, postal services, advertising, printing, and travel.	500-599
Supplies – Amounts paid for items that are consumed, worn out, or deteriorated through use. This category includes general supplies, fuel, food, books and periodicals, and resale items.	600-699
Property – Amounts paid for acquiring capital assets, including land or existing buildings; improvements of grounds; initial equipment; added equipment or replacement of equipment.	700-799
Other objects – Amounts paid for goods and services not classified above, i.e., judgments and claims, interest and principal payments on loans, etc.	800-899
Other Uses – Used to classify transactions not properly recorded as expenditures such as inter-fund transfers.	900-999