

CATOOSA COUNTY SCHOOLS  
FY 22 BUDGET ADOPTION  
AUGUST 19, 2021

*Every child, every day, without exception!*



# FY 22 Budget

- Local Revenue: Rollback millage rate to 15.089 from 16.722
- With reassessment of existing properties increasing \$192.4 million and rollback take, estimated revenues still increase \$85K
- Fund Balance: Projected to end FY 21 with a fund balance of 17% of FY22 budgeted expenditures

# FY 22 Budget



- Based on enrollment of 10,214 students
- Includes 840 teaching positions & 181.5 paraprofessionals
- Includes Charter System Funds of \$1,085,240 passed directly to schools

# FY 22 Budget

- Contingencies built into budget
  - ▣ Insurance Deductibles
    - Budgeted in case an unforeseen liability occurs
  - ▣ State Health participation levels
    - Classified – 72% (Current Actual = 68%)
    - Certified – 88% (Current Actual = 84%)

Contingency amount estimated to total:

**\$600,000**

# FY 22 Budget

# Revenues

	FY 2022
Property Taxes	27,893,205
Title Ad Valorem	3,500,000
Sales Tax	975,000
In Lieu of Taxes	825,000
Other Local Sources	780,000
State & Federal Sources	78,942,274
Child Nutrition Transfers	60,000
<b>Total Revenue</b>	<b>112,975,479</b>

# Expenditures

	FY 2022
INSTRUCTION	
Regular Programs	50,677,078
Special Education	20,588,184
Specific Programs	5,834,673
CTAE Programs	3,591,989
PUPIL SERVICES	4,724,310
IMPROVEMENT OF INSTRUCTION	2,299,434
MEDIA SERVICES	1,584,856
GENERAL ADMINISTRATION	1,342,853
SCHOOL ADMINISTRATION	8,463,288

# Expenditures

	<b>FY 2022</b>
BUSINESS SERVICES	911,428
MAINTENANCE & OPERATIONS	9,032,712
TRANSPORTATION SERVICES	5,789,922
CENTRAL SUPPORT SERVICES	984,687
OTHER SUPPORT SERVICES	296,826
COMMUNITY SERVICES	380,000
<b>PROGRAM EXPENDITURES</b>	<b>116,502,240</b>



# FY 22 Budget

Budgeted Revenue*	\$112,975,479
Budgeted Expenses	116,502,240
<b>Budgeted Change in Fund Balance</b>	<b>(3,526,761)</b>
Built-In Contingencies	600,000
<b>Expected Change in Fund Balance**</b>	<b>\$ (2,926,761)</b>

\* Does not include mid-term adjustment

\*\* Based on conservative estimates of revenue and expense

# FY 22 Budget for Adoption

ADOPTED BUDGET CATOOSA COUNTY BOARD OF EDUCATION JULY 1, 2021 - JUNE 30, 2022 GOVERNMENTAL FUND TYPES			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND
<b><u>ANTICIPATED REVENUES</u></b>			
PROPERTY TAXES	\$ 27,893,205	\$ -	\$ -
TITLE AD VALOREM TAXES	3,500,000	-	-
OTHER LOCAL TAXES	975,000	-	13,223,184
IN LIEU OF TAXES	825,000	-	-
OTHER LOCAL SOURCES	840,000	-	-
STATE AND FEDERAL SOURCES	78,942,274	5,713,920	-
CHILD NUTRITION PROGRAM	-	6,579,628	-
TOTAL ANTICIPATED REVENUES	<u>\$ 112,975,479</u>	<u>\$ 12,293,548</u>	<u>\$ 13,223,184</u>
<b><u>ANTICIPATED EXPENDITURES</u></b>			
INSTRUCTION	\$ 80,691,924	\$ 3,345,682	\$ -
PUPIL SERVICES	4,724,310	662,466	-
IMPROVEMENT OF INSTRUCTIONAL SERVICES	1,850,041	898,896	-
INSTRUCTIONAL PROFESSIONAL LEARNING	449,393	461,913	-
EDUCATIONAL MEDIA SERVICES	1,584,856	-	-
FEDERAL GRANT ADMINISTRATION	-	122,753	-
GENERAL ADMINISTRATION	1,342,853	19,118	-
SCHOOL ADMINISTRATION	8,463,288	-	-
BUSINESS ADMINISTRATION	911,428	-	-
MAINTENANCE and OPERATION	9,032,712	-	-
STUDENT TRANSPORTATION SERVICES	5,789,922	-	-
OTHER SUPPORT SERVICES	1,281,513	-	-
COMMUNITY SERVICES	380,000	-	-
CHILD NUTRITION PROGRAM	-	6,579,628	-
DEBT SERVICES	-	-	9,040,750
TOTAL ANTICIPATED EXPENDITURES	<u>\$ 116,502,240</u>	<u>\$ 12,090,455</u>	<u>\$ 9,040,750</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ (3,526,761)	\$ 203,093	\$ 4,182,434
PROJECTED FUND BALANCES, JULY 1, 2021	<u>20,865,716</u>	<u>120,000</u>	<u>18,667,839</u>
PROJECTED FUND BALANCES, JUNE 30, 2022	<u>\$ 17,338,955</u>	<u>\$ 323,093</u>	<u>\$ 22,850,273</u>