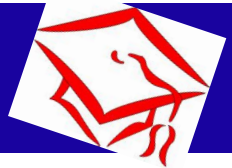


CATOOSA COUNTY SCHOOLS  
FY 22 BUDGET HEARING  
JULY 01, 2021

*Every child, every day, without exception!*



# Planning for FY22



- Local Revenue
- State Revenue
- Projected Expense Changes

# 2021 Trends

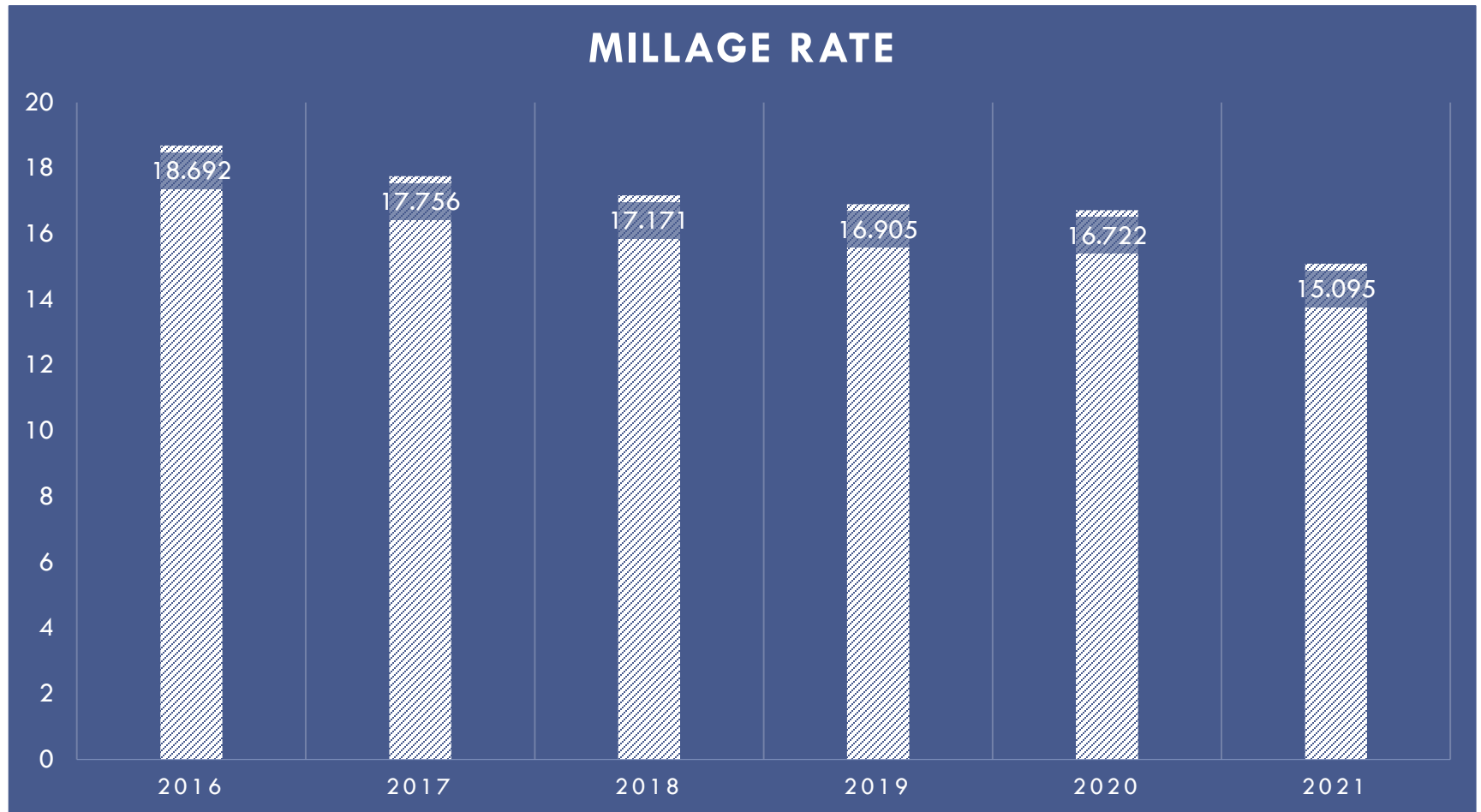
- Local Revenue: Reassessment of existing properties increased \$ 186.8 million which will require a rollback for FY22
- Governor's budget has austerity reduction of approximately \$ 2.8 million
- Fund Balance: Projected to end FY21 with a fund balance of 17% of projected FY22 expenditures

# Local Revenue

# Tax Digest History

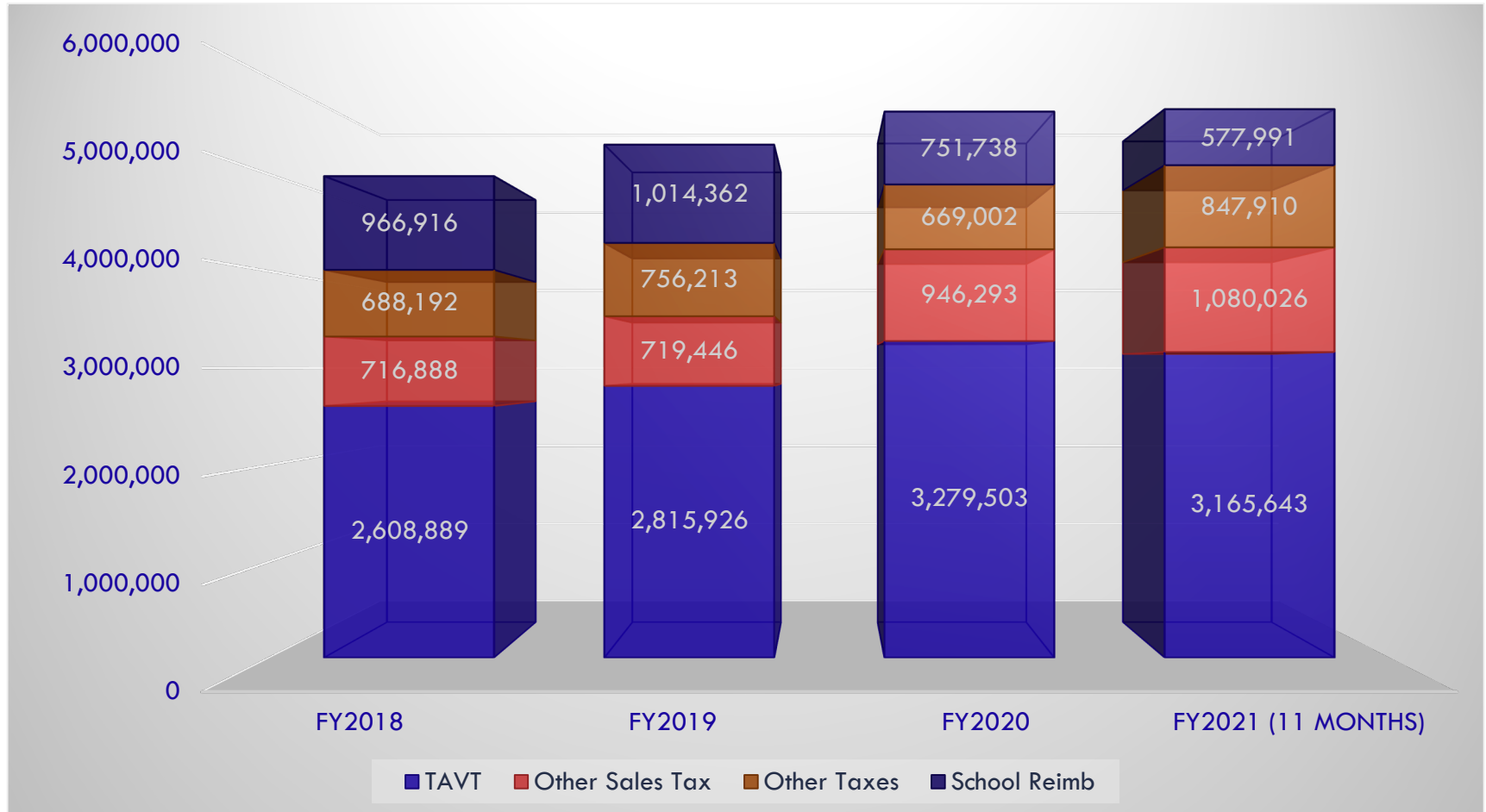
Year	Adjusted Net M & O Digest	Millage Rate	Revenue (includes 2.5% collection fee)
2017 (2017-2018)	\$1,563,444,413	17.756	\$27,760,519
2018 (2018-2019)	\$1,619,299,413	17.171	\$27,804,990
2019 (2019-2020)	\$1,676,276,550	16.905	\$28,337,455
2020 (2020-2021)	\$1,726,491,499	16.722	\$28,870,391
<i>2021 (2021-2022)</i>	<i>\$1,920,163,973</i>	<i>15.095</i>	<i>\$28,984,875</i>

# Millage Rate History



The proposed 2021 millage rate of 15.095 is the lowest it has been since 2001.

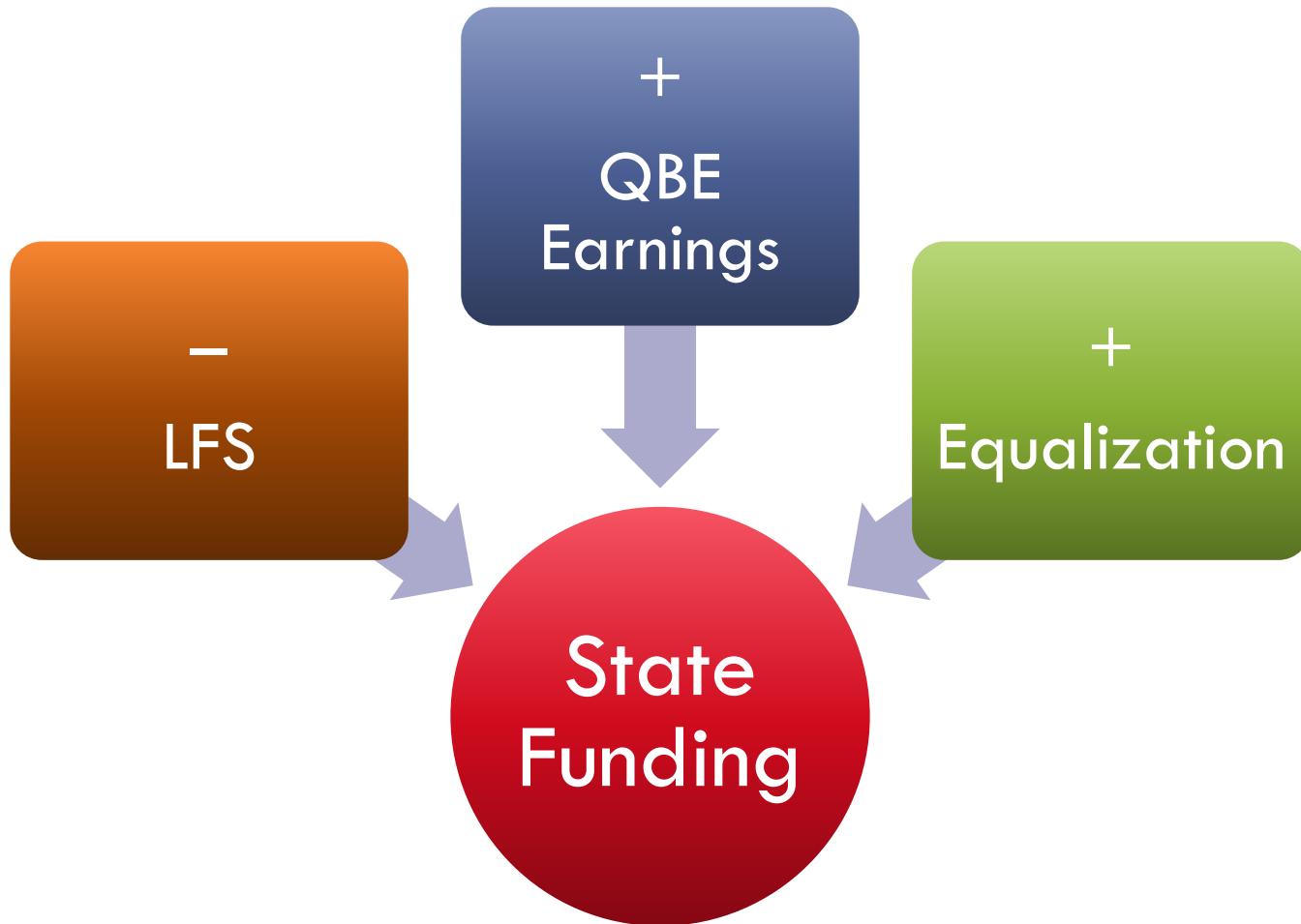
# TAVT & Other Tax Revenue



# State Revenue



# State Revenue



# State Revenue

	FY 21 Initial	FY 21 Midterm	FY 22 Initial
FTE's	10,490	10,278	10,278
QBE Earnings	\$75,035,842	\$75,035,842	75,643,311
Local Fair Share	\$(8,503,064)	\$(8,831,037)	(8,783,221)
Equalization	\$9,392,157	\$9,392,157	9,891,369
Austerity	<b>(6,785,586)</b>	<b>(2,734,483)</b>	<b>(2,780,429)*</b>
Transportation	\$880,913	\$1,267,088	890,641
Nurses	\$214,619	\$214,619	210,885
<b>Total Earnings</b>	<b>\$70,234,881</b>	<b>\$74,344,186</b>	<b>\$75,072,556</b>

**FY 21 Midterm to FY 22 Official  
+ \$728,370**

\*FY22 Austerity cut already approved to be covered by CARES funds.

# Expenditures

# Cost Increase Considerations

## □ State Health Benefit Changes

### ■ Classified:

- FY19 - \$945.00
- FY20 - \$945.00
- FY21 - \$945.00
- FY22 - \$945.00

### ■ Certified:

- FY19 - \$945.00
- FY20 - \$945.00
- FY21 - \$945.00
- FY22 - \$945.00

## □ TRS

- TRS from 19.06% to 19.81%

## □ Increase in Insurance Package

- FY22 – Anticipate increase of approximately \$20,000 (5%)

# FY 22 Budget

# FY 22 Budget



- Based on enrollment of 10,214 students
- Based on 175 instructional days
- Includes 839 teaching positions & 180.5 paraprofessionals
- Includes Charter System Funds of \$1,085,240 passed directly to schools

# FY 22 Budget

- Contingencies built into budget
- State Health participation levels
  - ▣ Classified – 72% (Current Actual = 68%)
  - ▣ Certified – 88% (Current Actual = 84%)
- Insurance Deductibles
- Total Contingency ~ \$600,000

# Revenues

	<b>FY 2022</b>
PROPERTY TAXES	\$27,940,707
TITLE AD VALOREM TAXES	\$3,125,000
SALES TAXES	\$975,000
IN LIEU OF TAXES	\$825,000
STATE/FEDERAL SOURCES	\$78,700,110
OTHER LOCAL SOURCES	\$780,000
TRANSFERS IN	
<b>TOTAL GF REVENUE</b>	<b>\$112,405,817</b>



# Expenditures

	<b>FY 2022</b>
INSTRUCTION	
Regular Programs	\$50,563,562
Special Education	\$20,588,184
Specific Programs	\$5,834,673
CTAE Programs	\$3,591,989
PUPIL SERVICES	\$4,724,310
IMPROVEMENT OF INSTRUCTION	\$2,293,803
MEDIA SERVICES	\$1,584,856
GENERAL ADMINISTRATION	\$1,342,853
SCHOOL ADMINISTRATION	\$8,465,686

# Expenditures

	<b>FY 2022</b>
BUSINESS SERVICES	\$901,780
MAINTENANCE & OPERATIONS	\$8,820,557
TRANSPORTATION SERVICES	\$5,539,636
CENTRAL SUPPORT SERVICES	\$982,687
OTHER SUPPORT SERVICES	\$296,826
COMMUNITY SERVICES	\$380,000
<b>TOTAL GF EXPENDITURES</b>	<b>\$115,911,401</b>

# Expenditure Summary

	Increase/(Decrease)
INSTRUCTION**	1,479,201
- 8 Additional Teaching Positions	
PUPIL SERVICES**	48,663
- TRS increase	
IMPROVEMENT OF INSTRUCTION**	64,838
- Professional Development for Teachers	
MEDIA SERVICES**	(63,273)
ADMINISTRATION**	169,612
- TRS increase	
- Step increases	

**\*\*All departments were effected by:**

1. State mandated increase in Employer TRS contributions from 19.06% to 19.81%
2. State mandated salary step increases for increased experience and/or education

# Expenditure Summary

	Increase/(Decrease)
BUSINESS SERVICES**	134,979
MAINTENANCE & OPERATIONS**	198,829
- Increased Maintenance Expectations - Expected Utilities Increase	
TRANSPORTATION SERVICES**	33,198
- Increased Expected Fuel Costs	
CENTRAL SUPPORT SERVICES**	34,391
OTHER SUPPORT SERVICES**	56,570
COMMUNITY SERVICES**	(20,200)
<b>TOTAL GENERAL FUND</b>	<b>2,136,808</b>

**\*\*All departments were effected by:**

1. Mandated increase in Employer TRS contributions from 19.06% to 19.81%
2. State mandated salary step increases for increased experience and/or education