

CATOOSA COUNTY SCHOOLS
FY 22 BUDGET HEARING
AUGUST 3RD, 2021

Every child, every day, without exception!



Planning for FY22



- Local Revenue
- State Revenue
- Projected Expense Changes

2021 Trends

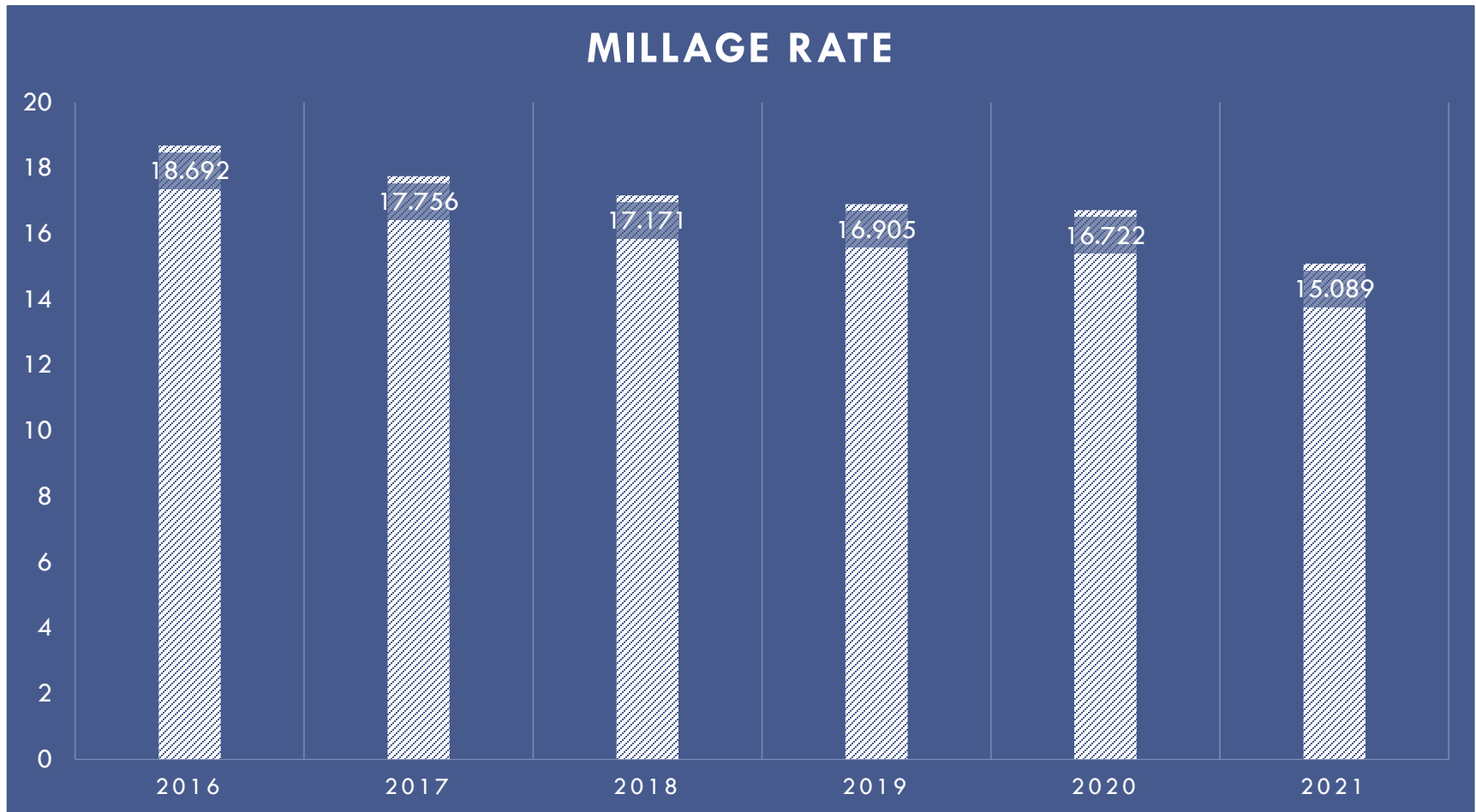
- Local Revenue: Reassessment of existing properties increased \$192.4 million which will likely require a rollback for FY21
- Governor's budget has austerity reduction of approximately \$ 2.8 million
- Fund Balance: Projected to end FY 21 with a fund balance of 17% of projected FY22 expenditures

Local Revenue

Tax Digest History

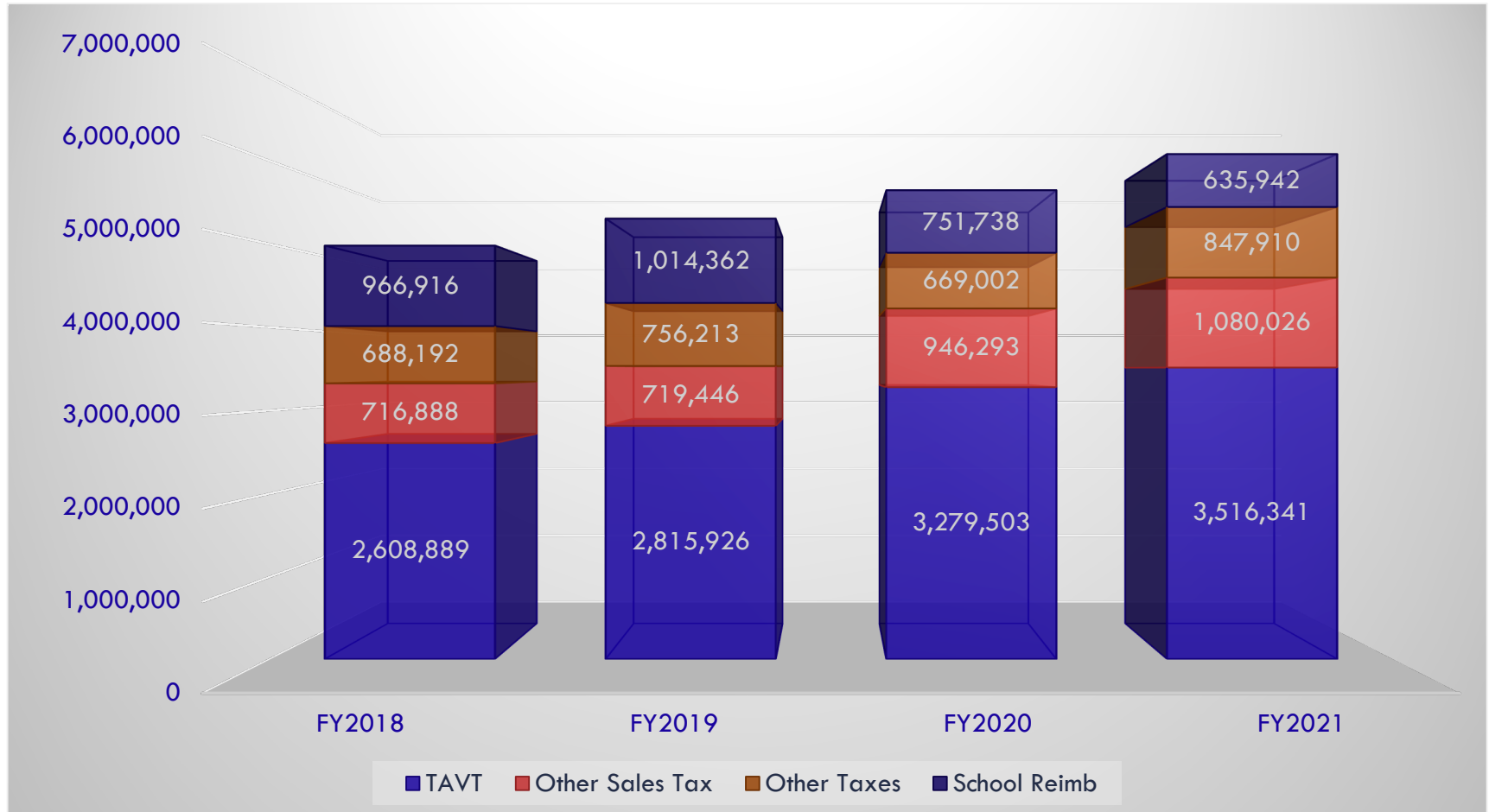
Year	Adjusted Net M & O Digest	Millage Rate	Revenue (includes 2.5% collection fee)
2017 (2017-2018)	\$1,563,444,413	17.756	\$27,760,519
2018 (2018-2019)	\$1,619,299,413	17.171	\$27,804,990
2019 (2019-2020)	\$1,676,276,550	16.905	\$28,337,455
2020 (2020-2021)	\$1,726,491,499	16.722	\$28,870,391
<i>2021 (2021-2022)</i>	<i>\$1,918,938,388</i>	<i>15.089</i>	<i>\$28,954,861</i>

Millage Rate History



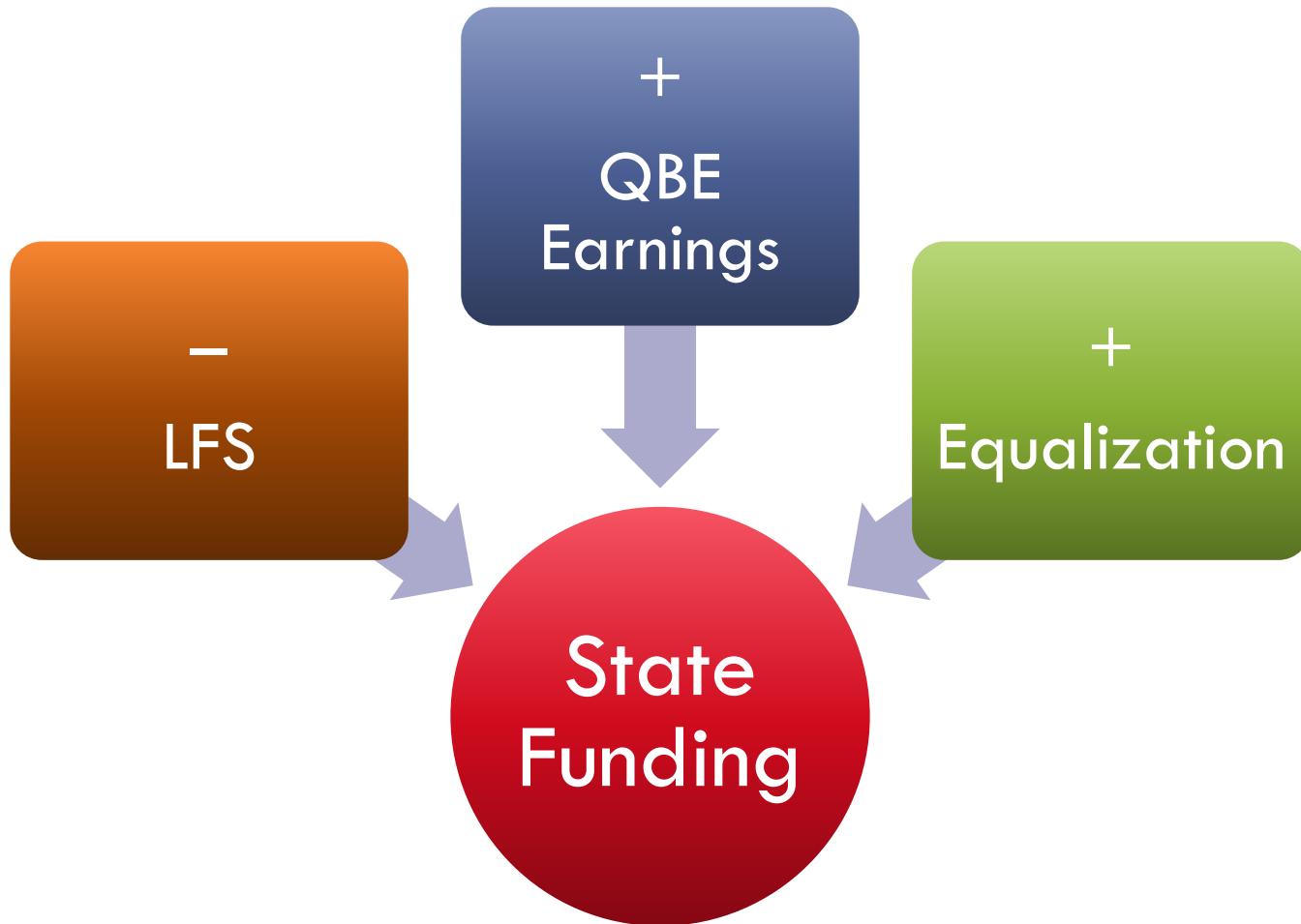
The proposed 2021 millage rate of 15.089 is the lowest it has been since 2001.

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	(6,785,586)	(2,734,483)	(2,780,429)*
Transportation	\$880,913	\$1,267,088	890,641
Nurses	\$214,619	\$214,619	210,885
Total Earnings	\$70,234,881	\$74,344,186	\$75,072,556

**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:

- FY 19 - \$945.00
- FY 20 - \$945.00
- FY 21 - \$945.00
- FY 22 - \$945.00

▣ Certified:

- FY 19 - \$945.00
- FY 20 - \$945.00
- FY 21 - \$945.00
- FY 22 - \$945.00

□ TRS

- ▣ TRS from 19.06% to 19.81%

□ Increase in Insurance Package

- FY 22 – 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 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
- State Health participation levels
 - ▣ Classified – 72% (Current Actual = 68%)
 - ▣ Certified – 88% (Current Actual = 84%)
- Insurance Deductibles
- Total Contingency ~ \$600,000

Revenues

	FY 2022
PROPERTY TAXES	\$27,893,205
TITLE AD VALOREM TAXES	\$3,500,000
SALES TAXES	\$975,000
IN LIEU OF TAXES	\$825,000
STATE SOURCES	\$78,942,274
OTHER LOCAL SOURCES	\$780,000
TRANSFERS IN	\$60,000
TOTAL GF REVENUE	\$112,975,479

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

	FY 2022
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
TOTAL GF EXPENDITURES	\$116,502,240

Expenditure Summary

	Increase/(Decrease)
INSTRUCTION	+\$1,592,717
PUPIL SERVICES	+\$48,663
IMPROVEMENT OF INSTRUCTION	+\$70,469
MEDIA SERVICES	-\$63,273
ADMINISTRATION	+\$167,214

Expenditure Summary

	Increase/(Decrease)
BUSINESS SERVICES	+\$141,277
MAINTENANCE & OPERATIONS	+\$410,984
TRANSPORTATION SERVICES	+\$283,484
CENTRAL SUPPORT SERVICES	+\$36,391
OTHER SUPPORT SERVICES	+\$56,570
COMMUNITY SERVICES	-\$20,200
TOTAL GENERAL FUND	+\$2,727,647