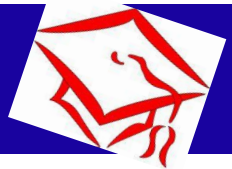


CATOOSA COUNTY SCHOOLS
FY 21 BUDGET HEARING
JULY 07,2020

Every child, every day, without exception!



Planning for FY21



- Local Revenue
- State Revenue
- Projected Expense Changes

2020 Trends

- Local Revenue: Reassessment of existing properties increased \$18.1 million which will likely require a rollback for FY21
- Governor's budget called for a 10% decrease in funding due to COVID
- Fund Balance: Projected to end FY 20 with a fund balance of 17.8% of projected FY21 expenditures

Local Revenue

FY 21 Budget

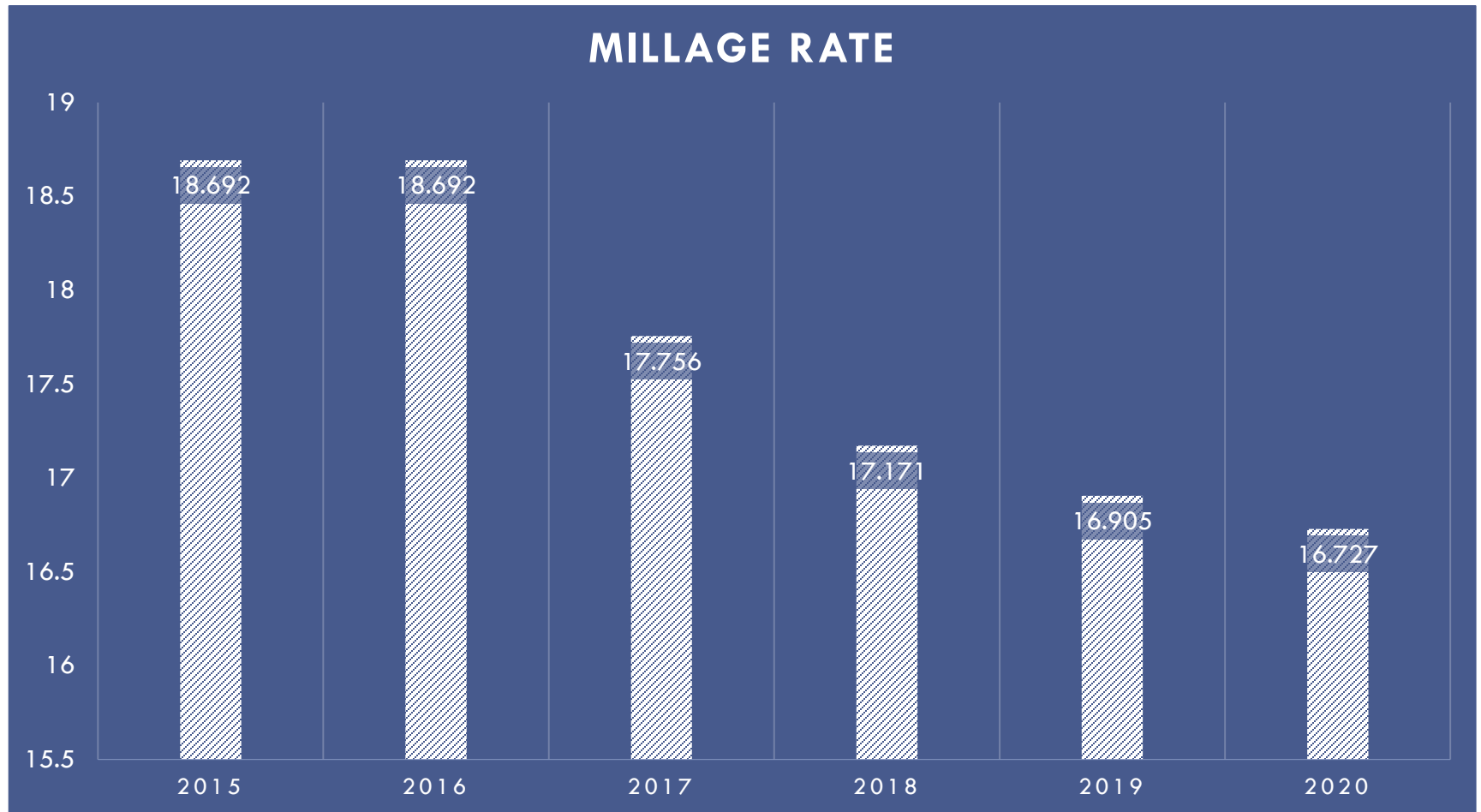


- Based on enrollment of 10,490 students
- Based on 170 instructional days
- Includes 830.5 teaching positions & 178 paraprofessionals
- Includes Charter System Funds of \$1,117,798 passed directly to schools

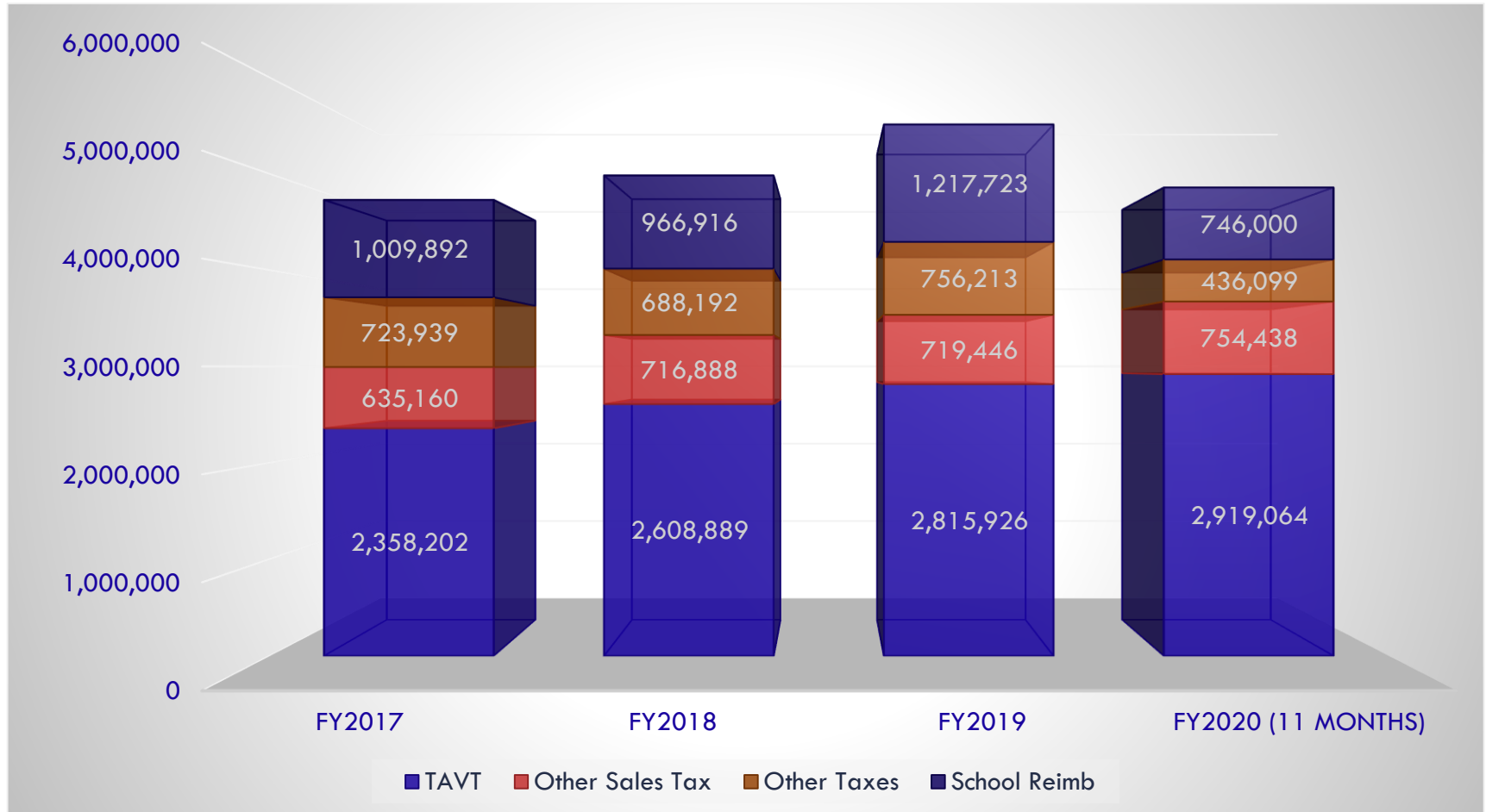
Tax Digest History

Year	Adjusted Net M & O Digest	Millage Rate	Revenue (includes 2.5% collection fee)
2016 (2016-2017)	\$1,490,873,750	18.692	\$27,867,412
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
<i>2020 (2020-2021)</i>	<i>\$1,724,476,427</i>	<i>16.727</i>	<i>\$28,845,317</i>

Millage Rate History

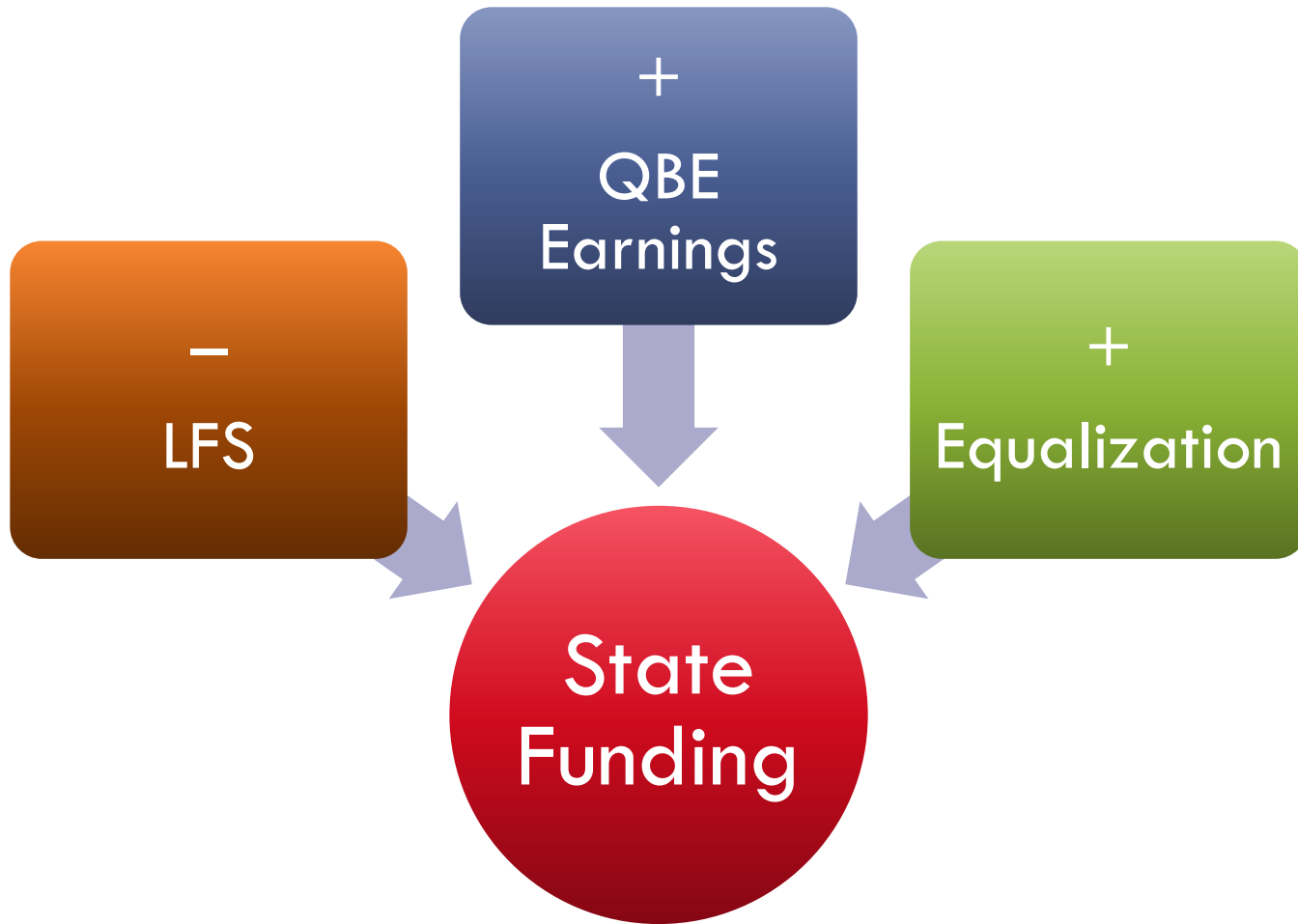


TAVT & Other Tax Revenue



State Revenue

State Revenue



State Revenue

	FY 20 Initial	FY 20 Midterm	FY 21 Initial
FTE's	10,458	10,490	10,490
QBE Earnings	\$76,005,229	\$76,008,639	\$73,934,001
Local Fair Share	\$(8,439,458)	\$(8,439,458)	\$(8,503,064)
Equalization	\$9,433,015	\$9,433,015	\$9,392,157
Austerity	Z-E-R-O	Z-E-R-O	\$6,785,586
Transportation	\$870,577	\$883,873	\$887,730
Nurses	\$217,640	\$217,640	\$214,619
Total Earnings	\$78,087,003	\$78,103,711	\$69,139,857

FY 20 Midterm to FY 21 Official

Expenditures

Cost Increase Considerations

□ State Health Benefit Changes

■ Classified:

- FY 18 - \$945.00 (1/1)
- FY 19 - \$945.00
- FY 20 - \$945.00
- FY 21 - \$945.00

■ Certified:

- FY 18 - \$945.00
- FY 19 - \$945.00
- FY 20 - \$945.00
- FY 21 - \$945.00

□ TRS

- TRS from 21.14% to 19.06%

□ Increase in Insurance Package

- FY 21 – Anticipate increase of approximately \$20,000 (5%)

FY 21 Budget

FY 21 Budget



- Based on enrollment of 10,490 students
- Based on 170 instructional days
- Includes 830.5 teaching positions & 178 paraprofessionals
- Includes Charter System Funds of \$1,117,798 passed directly to schools

FY 21 Budget

- Contingencies built into budget
- State Health participation levels
 - ▣ Classified – 72% (Current Actual = 62%)
 - ▣ Certified – 88% (Current Actual = 82%)
- Insurance Deductibles
- Total Contingency ~ \$660,000

Revenues

	FY 2021
PROPERTY TAXES	\$27,258,825
TITLE AD VALOREM TAXES	\$2,567,826
SALES TAXES	\$705,172
IN LIEU OF TAXES	\$676,790
STATE SOURCES	\$69,139,857
OTHER LOCAL SOURCES	\$965,623
TRANSFERS IN	\$60,000
TOTAL GF REVENUE	\$101,374,093

Expenditures

	FY 2021
INSTRUCTION	
Regular Programs	\$49,814,861
Special Education	\$19,900,949
Specific Programs	\$5,498,224
CTAE Programs	\$3,628,557
PUPIL SERVICES	\$4,673,881
IMPROVEMENT OF INSTRUCTION	\$2,187,451
MEDIA SERVICES	\$1,648,028
GENERAL ADMINISTRATION	\$1,282,470
SCHOOL ADMINISTRATION	\$8,203,405

Expenditures

	FY 2021
BUSINESS SERVICES	\$766,776
MAINTENANCE & OPERATIONS	\$8,588,555
TRANSPORTATION SERVICES	\$5,506,286
CENTRAL SUPPORT SERVICES	\$948,273
OTHER SUPPORT SERVICES	\$240,248
COMMUNITY SERVICES	\$421,200
TOTAL GF EXPENDITURES	\$113,309,163

Expenditure Summary

	Increase/(Decrease)
INSTRUCTION	+\$467,081
PUPIL SERVICES	+\$166,767
IMPROVEMENT OF INSTRUCTION	-\$46,662
MEDIA SERVICES	-\$12,825
ADMINISTRATION	-\$154,869

Expenditure Summary

	Increase/(Decrease)
BUSINESS SERVICES	+\$10,065
MAINTENANCE & OPERATIONS	-\$279,172
TRANSPORTATION SERVICES	+\$25,633
CENTRAL SUPPORT SERVICES	+\$22,606
OTHER SUPPORT SERVICES	+\$18,387
COMMUNITY SERVICES	SAME
TOTAL GENERAL FUND	+\$217,011