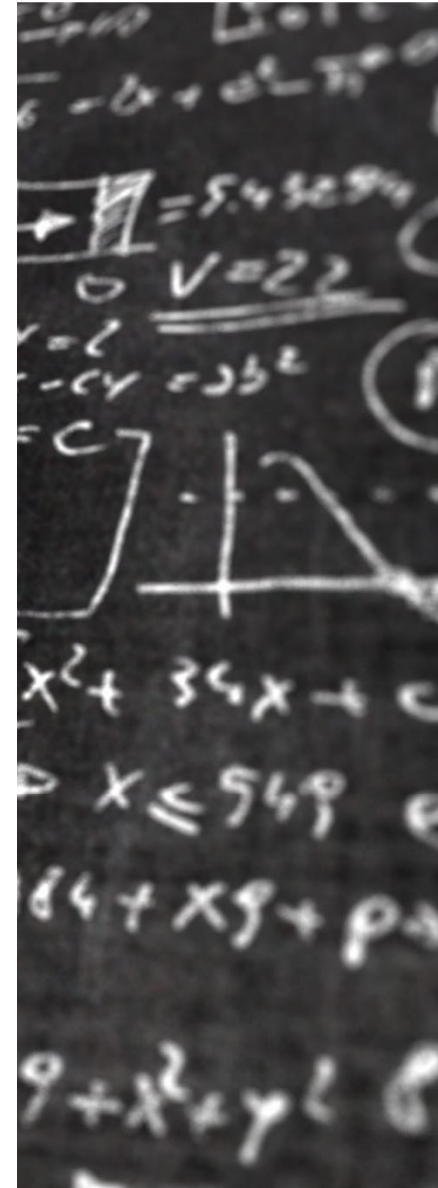




Education MOE and Required Local Match



County Legislative Body's Requirement (MOE)

T.C.A. § 49-3-314(c)(1)

- Cannot supplant total local current operating funds
- Excluding capital outlay & debt service

T.C.A. § 49-2-203(a)(10)(A)(ii)

- Cannot submit budget proposing to supplant local current operating funds
- Directly or indirectly supplanting not allowed



MOE Details

Budgeted local revenues \geq prior year budgeted revenues.

MOE is not a one-time, pass-fail test

ADM decrease allows for MOE reduction

TN DOE eplan

- <https://eplan.tn.gov/>

Show Unbudgeted Accounts

Account	Account Description	Budget 2022-2023	Amended Budget 2021-2022	Original Budget 2021-2022	AFR 2021-2022	Actual vs. Budget 2021-2022	2023 Budget vs. 2022 Budget
40110	Current Property Taxes	\$2,862,944.00	\$3,358,175.00	\$3,358,175.00	\$3,469,617.00	\$111,442.00	(\$495,231.00)
40120	Trustee's Collections - Prior Year	\$50,000.00	\$100,000.00	\$100,000.00	\$37,885.00	(\$62,115.00)	(\$50,000.00)
40130	Curcuit Clk./Clk. & Master Coll. - Prior Yrs.	\$45,000.00	\$45,000.00	\$45,000.00	\$42,613.00	(\$2,387.00)	\$0.00
40140	Interest & Penalty	\$17,000.00	\$17,000.00	\$17,000.00	\$10,819.00	(\$6,181.00)	\$0.00
40210	Local Option Sales Tax	\$2,750,000.00	\$2,200,000.00	\$2,200,000.00	\$3,279,699.00	\$1,079,699.00	\$550,000.00
40320	Bank Excise Tax	\$50,000.00	\$50,000.00	\$50,000.00	\$48,832.00	(\$1,168.00)	\$0.00
	Total County Taxes	\$5,774,944.00	\$5,770,175.00	\$5,770,175.00	\$6,889,465.00	\$1,119,290.00	\$4,769.00
41110	Marriage Licenses	\$1,150.00	\$1,151.00	\$1,151.00	\$1,644.00	\$493.00	(\$1.00)
44120	Lease/Rentals	\$350.00	\$350.00	\$350.00	\$0.00	(\$350.00)	\$0.00
46851	State Revenue Sharing - TVA	\$181,630.00	\$181,630.00	\$181,630.00	\$313,756.00	\$132,126.00	\$0.00
	Total Local Revenue per School Records	\$5,958,074.00	\$5,953,306.00	\$5,953,306.00	\$7,204,865.00	\$1,251,559.00	\$4,768.00
Capital Outlay	(Less) Local revenue increases for Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	(Less) Local revenue increases for Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+	Total Adjusted Local Revenue	\$5,958,074.00	\$5,953,306.00	\$5,953,306.00	\$7,204,865.00	\$1,251,559.00	\$4,768.00
	Local Match Adjustment	\$0.00					
	Revised Total Adjusted Local Revenue	\$5,958,074.00					
	Required Local Match	\$5,145,000.00					

Maintenance of Effort Test Met
 Required Local Match Test Met

BEP Sheet

Putnam County Basic Education Program Allocation 2022-2023 July Final Allocation

Instructional Salaries Funding			
Total Full Funding - Instructional		\$41,261,000	
Less: Required Local Matching Funds 28.42%		<u>11,728,000</u>	
State Share of Instructional Funding 71.58%	(1)	\$29,533,000	
Instructional Benefits Funding			
Total Full Funding - Instructional		\$12,950,000	
Less: Required Local Matching Funds 28.42%		<u>3,681,000</u>	
State Share of Instructional Funding 71.58%	(2)	\$9,269,000	
Classroom Funding			
Total Full Funding - Classroom		\$12,866,000	
Less: Required Local Matching Funds 24.13%		<u>3,104,000</u>	
State Share of Classroom Funding 75.87%	(3)	\$9,762,000	
Non-Classroom Funding			
Total Full Funding - Non-Classroom		\$26,021,000	
Less: Required Local Matching Funds 48.88%		<u>12,719,000</u>	
State Share of Non-Classroom Funding 51.12%	(4)	\$13,302,000	
Total State BEP Funding Allocation	(1) + (2) + (3) + (4)	\$61,866,000	(5)
Total Required Local Matching Funds		<u>31,232,000</u>	(6)
Total BEP Funding - State and Local		\$93,098,000	(5) + (6)

TISA Calculation

APRIL FY24 TISA ESTIMATE				
District	Putnam County		District ID	710
Element	Amount/Weight	Students/Services		Funding
BASE	\$6,860.00	11,497.02		\$78,869,575.21
WEIGHTS				
Economically Disadvantaged	25%	3,239.06		\$5,554,993.85
Concentrated Poverty	5%	7,619.69		\$2,613,553.34
Small	5%	0.00		\$0.00
Sparse	5%	0.00		\$0.00
Unique Learning Need 1	15%	974.95		\$1,003,223.55
Unique Learning Need 2	20%	1,020.06		\$1,399,523.73
Unique Learning Need 3	40%	370.23		\$1,015,907.20
Unique Learning Need 4	60%	326.98		\$1,345,866.60
Unique Learning Need 5	70%	377.89		\$1,814,650.83
Unique Learning Need 6	75%	201.74		\$1,037,930.25
Unique Learning Need 7	80%	128.95		\$707,677.60
Unique Learning Need 8	100%	12.74		\$87,416.00
Unique Learning Need 9	125%	278.21		\$2,385,626.25
Unique Learning Need 10	150%	8.06		\$82,908.00
DIRECT				
K-3 Literacy	\$500.00	3,360.54		\$1,680,268.34
4 th Grade Supports	\$500.00	504.00		\$252,000.00
CTE	\$5,000.00	569.71		\$2,848,559.94
Post-Secondary Test*	\$93.00 (per test)	1,690.68		\$157,233.00
Charter	\$500.00 (estimated)	0.00		\$0.00
OUTCOMES				
TBD				
TOTAL				\$102,856,913.70

TISA Required Local Match

April FY24 TISA - State & Local Contributions Estimate				
		BASE		WEIGHTS
<i>1. Calculation of Statewide Local Share</i>				
Statewide Total (without DCS)		\$6,621,404,561.65		\$1,677,694,787.54
Multiply by Local Share %	x	30%	x	30%
Statewide Local Share	=	\$1,986,421,368.50	=	\$503,308,436.26
<i>2. Application of County Fiscal Capacity</i>				
Statewide Local Share		\$1,986,421,368.50		\$503,308,436.26
Putnam County Fiscal Capacity	x	1.14%	x	1.14%
County Local Contribution (All Systems)	=	\$22,587,883.50	=	\$5,723,192.72
<i>3. Multi-System County Calculation</i>				
		Base Funds Generated		Weight Funds Generated
Putnam County		\$78,869,575.21		\$19,049,277.21
All Systems within County Total	/	\$78,869,575.21	/	\$19,049,277.21
Putnam County % of County Total Funds	=	100.00%	=	100.00%
Putnam County % of County Total Funds		100.00%		100.00%
County Local Contribution (All Systems)	x	\$22,587,883.50	x	\$5,723,192.72
Putnam County Local Contribution	=	\$22,587,883.50	=	\$5,723,192.72
<i>4. Total Local Contribution</i>				
Adding Local Contribution Totals		\$22,587,883.50	+	\$5,723,192.72
			=	\$28,311,076.22
		Total Funding (Base, Weights, Direct)		\$102,856,913.70
			Local -	\$28,311,076.22
			State =	\$74,545,837.47
Current FY23 District Maintenance of Effort				\$37,085,677.79

TISA Required
Local Match
Multi District
County

April FY24 TISA - State & Local Contributions Estimate				
		BASE		WEIGHTS
<i>1. Calculation of Statewide Local Share</i>				
Statewide Total (without DCS)		\$6,621,404,561.65		\$1,677,694,787.54
Multiply by Local Share %	x	30%	x	30%
Statewide Local Share	=	\$1,986,421,368.50	=	\$503,308,436.26
<i>2. Application of County Fiscal Capacity</i>				
Statewide Local Share		\$1,986,421,368.50		\$503,308,436.26
Crockett County Fiscal Capacity	x	0.11%	x	0.11%
County Local Contribution (All Systems)	=	\$2,169,402.06	=	\$549,671.07
<i>3. Multi-System County Calculation</i>				
		Base Funds Generated		Weight Funds Generated
Crockett County		\$13,275,526.98		\$3,020,183.57
All Systems within County Total	/	\$19,170,613.68	/	\$4,668,626.43
Crockett County % of County Total Funds	=	69.25%	=	64.69%
Crockett County % of County Total Funds		69.25%		64.69%
County Local Contribution (All Systems)	x	\$2,169,402.06	x	\$549,671.07
Crockett County Local Contribution	=	\$1,502,297.01	=	\$355,588.00
<i>4. Total Local Contribution</i>				
Adding Local Contribution Totals		\$1,502,297.01	+	\$355,588.00
			=	\$1,857,885.00
		Total Funding (Base, Weights, Direct)		\$17,702,437.13
			Local -	\$1,857,885.00
			State =	\$15,844,552.12

Current FY23 District Maintenance of Effort	\$2,552,175.00
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Fiscal Capacity?

- TACIR
- BCBER

Fiscal Capacity TACIR Model

Own-Source Revenue (Local revenue to education)

Equalized Property Assessment

Taxable Sales

Per Capita Income

Tax Burden (Ratio of residential & farm)

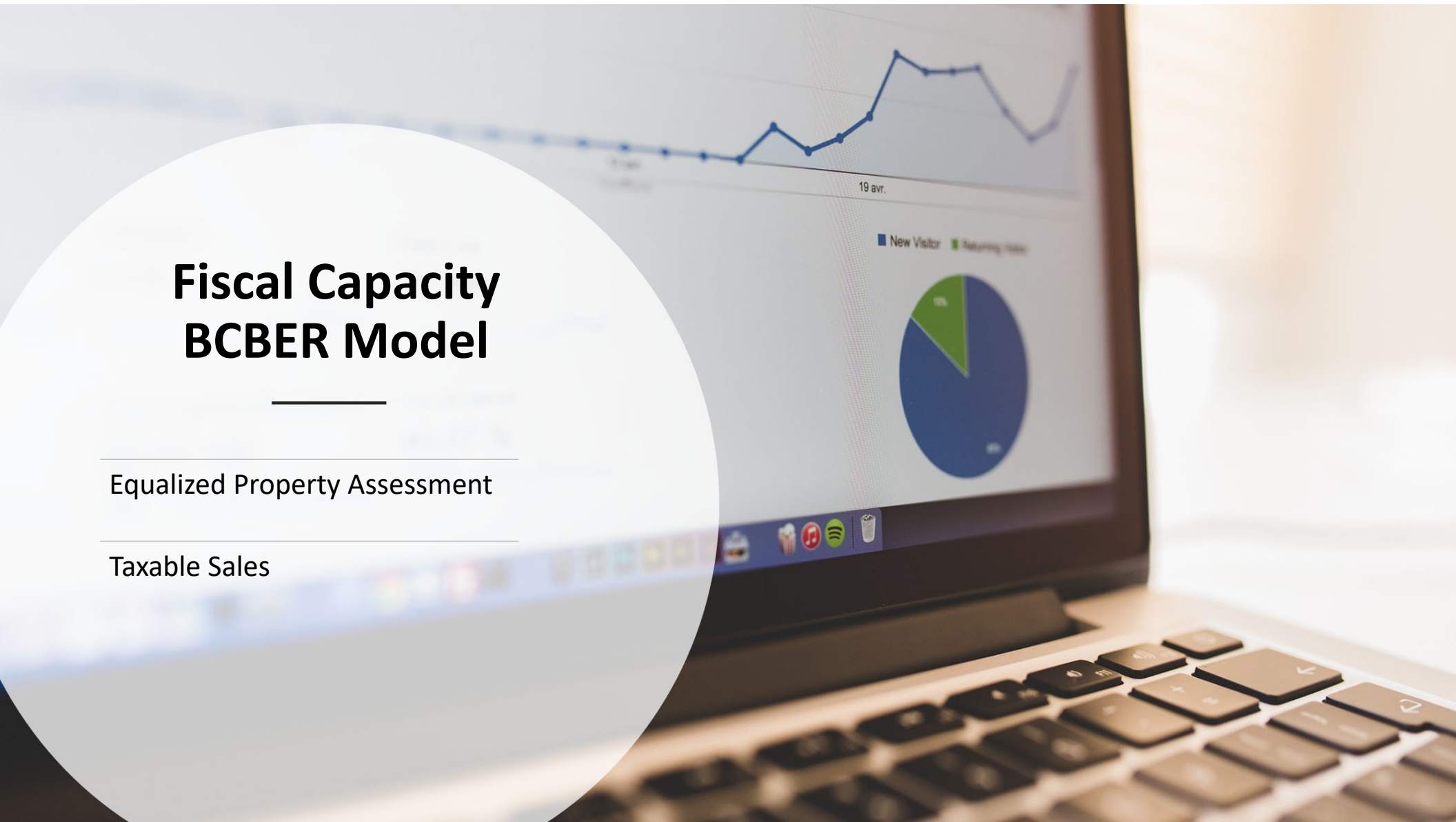
Service Burden (Ratio of pupils to residents)



Fiscal Capacity BCBER Model

Equalized Property Assessment

Taxable Sales



Fiscal Capacity Current Application (Now Law)

50% TACIR Results

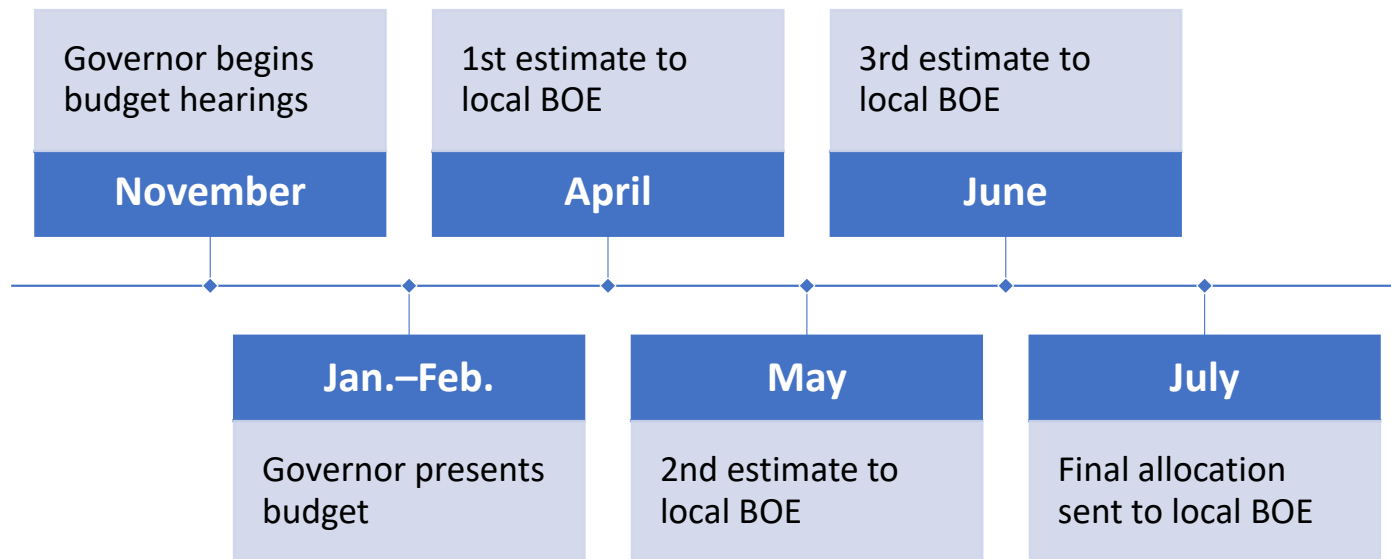


50% BCBER Results

Teacher Salary Schedule Minimums

Year	Minimum Salary	Percent Increase
2022 - 2023	\$ 40,000	
2023 - 2024	\$ 42,000	4.76%
2024 - 2025	\$ 44,500	5.62%
2025 - 2026	\$ 47,000	5.32%
2026 – 2027	\$ 50,000	6.00%

Timeline of TISA Budget



County Budget Calendar

