



Georgia School Boards Association

School District Annual Budget Calendar Template

Please type (do not handwrite) all dates and activities related to your annual budget process

Save to a PDF and upload into the application

Meeting/Activity	Date
FY 23 Budget Hearing # 1	July 14, 2022
FY 23 Budget Hearing # 2	August 2, 2022
FY 23 Budget Hearing # 3 & Adoption	August 18, 2022



**July Board Meeting
07/14/2022 06:00 PM**

Board Room
307 Cleveland Street / P.O. Box 130
Ringgold, GA 30736-0130

Printed : 2/13/2023 1:09 PM ET

Presiding, Don Dycus, Chairman
Chance Nix, Superintendent

Public Participation 6:00pm, meeting immediately following but no later than 6:30.

A. CALL TO ORDER

B. INSPIRATION/PLEDGE OF ALLEGIANCE- Superintendent Nix

C. FY23 Budget Hearing #1

1. Public Participation

D. PUBLIC PARTICIPATION

E. RECOGNITION

1. RHS Senior, Eli Talley- The Best Actor in the state of Georgia by the GA Musical Theater Awards

F. APPROVAL OF AGENDA

G. INFORMATION REPORTS

1. Human Resource Recommendations
2. 2022-2023 School Fundraiser Requests
3. ESPLOST VI Bids
4. ESPLOST VI Update
5. Policy IKBB, Divisive Concepts Complaint Resolution Process

H. FINANCIAL REPORTS

1. May Financial Report
2. May ESPLOST Report
3. August Spending Resolution

I. ACTION ITEMS

1. May Financial Report
2. May ESPLOST Report
3. August Spending Resolution
4. Human Resource Recommendations
5. School Fundraiser Requests
6. Minutes- June 7, 2022
7. Field Trip Requests
8. Policy IKBB, Divisive Concepts Complaint Resolution Process

J. EXECUTIVE SESSION

K. OPEN SESSION

L. ADJOURNMENT

ADOPTION OF MILLAGE RATE & BUDGET RESOLUTION

WHEREAS, the Catoosa County Board of Education having participated in both formal and informal budget sessions and having reviewed the FY 23 Tentative Budget and FY 23 Final Budget as presented by the Superintendent, and

WHEREAS, the FY 23 Budget was prepared using a Tentative Millage Rate of 15.040, and

WHEREAS, the Current 2022 Tax Digest and Five Year History of Levy, including the Proposed Millage Rate, was published in a newspaper of general circulation on August 10, 2022, which is at least a week prior to the establishment of a millage rate, and

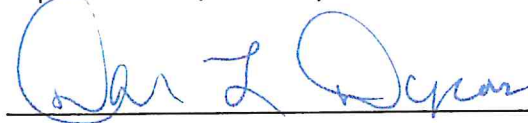
NOW, THEREFORE, BE IT RESOLVED BY THE Catoosa County Board of Education to adopt the FY 2023 Budget and Millage Rate as proposed and presented on August 18, 2022. The proposed budget was presented by revenue category and expenditure function by governmental fund type. Notice of date, time, and place at which the final adoption of the budget and millage rate would be considered was advertised in the newspaper of general circulation in Catoosa County.

Adopted this 18th day of August, 2022.

ATTEST:



Superintendent/Secretary



Chairperson
Catoosa County Board of Education

Budget Calendar for FY 23

Date	Activities	Board of Education
July – December 2021	<ul style="list-style-type: none"> ▪ Adjust teacher allocations and federal/ state grant amounts as updated ▪ Monitor expenses ▪ Begin projecting ending Fund Balance ▪ Begin projecting FY23 state revenue (after FTE 1) ▪ Cash flow projections for Nov. & Dec. ▪ Nov. & Dec. payroll decisions 	<ul style="list-style-type: none"> ▪ Financial Reports to Board on monthly expenditures and balance
November 2021 – January 2022	<ul style="list-style-type: none"> ▪ Prepare budget preparation schedule ▪ Finalize enrollment projections ▪ Prepare school allocation schedule ▪ Monitor Fund Balance projections ▪ Monitor cash flow 	<ul style="list-style-type: none"> ▪ Financial Reports to Board on monthly expenditures and balance ▪ Present FY23 Budget Calendar
February-March 2022	<ul style="list-style-type: none"> ▪ Begin personnel costs projections ▪ Funding projections ▪ Monitor legislative actions ▪ Monitor Fund Balance projections ▪ Begin allotment meetings ▪ Department budget meetings ▪ Begin salary scale preparations 	<ul style="list-style-type: none"> ▪ Financial Reports to Board on monthly expenditures and balance ▪ Provide updates on possible legislative changes impacting budget
April 2022	<ul style="list-style-type: none"> ▪ Continue allotment and department budget meetings ▪ Prepare initial personnel allocations ▪ Review preliminary FY23 information from DOE, if received ▪ Finalize salary scales for presentation 	<ul style="list-style-type: none"> ▪ Financial Reports to Board on monthly expenditures and balance ▪ Provide updates on possible legislative changes impacting budget ▪ Present salary scales for approval ▪ Preliminary FY23 budget presentation (May Work Session)
May 2022	<ul style="list-style-type: none"> ▪ Update budget as information received from state and federal sources ▪ Teacher contracts awarded ▪ Distribution of preliminary school budgets 	<ul style="list-style-type: none"> ▪ Financial Reports to Board on monthly expenditures and balance ▪ Provide updates on possible legislative changes impacting budget ▪ Update beginning funding balance projection ▪ Updated FY23 budget presentation (June Work Session)

<p>June 2022</p>	<ul style="list-style-type: none"> ▪ Provide updates if needed ▪ Preliminary local tax digest projections ▪ Schedule Public Hearing 	<ul style="list-style-type: none"> ▪ Financial Reports to Board on monthly expenditures and balance ▪ Public Budget Hearing #1 (July Work Session) ▪ Board Resolution for July expenditures
<p>July/August 2022</p>	<ul style="list-style-type: none"> ▪ Update budget for local tax digest information (from Tax Commissioner) ▪ Submit required publications ▪ Schedule Public Hearing ▪ Enter approved budget into financial software program 	<ul style="list-style-type: none"> ▪ Approve FY23 Tentative Budget for publication ▪ Financial Reports to Board on preliminary FY22 expenditures and ending fund balance ▪ Updated FY23 budget presentation ▪ Public Budget Hearing #2 (August Work Session) ▪ Board Resolution for August expenditures (if applicable) ▪ Adoption of FY23 budget



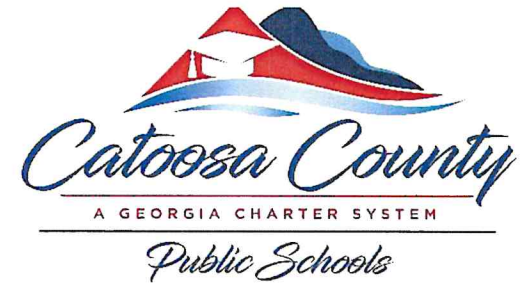
A GEORGIA CHARTER SYSTEM

Public Schools

FY 23 BUDGET HEARING
JULY 14, 2022

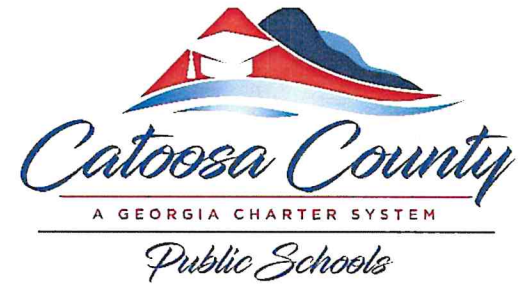
Every child, every day, without exception!

Planning for FY23



- Started planning in January 2022
- Local Revenue
- State Revenue
- Projected Expense Changes

2022 Trends



- ❑ Local Revenue: Reassessment of existing properties increased \$ 7.2 million
- ❑ Local Revenue: \$63.2 million of organic real/personal property growth
- ❑ Governor's budget has no austerity reduction for the first time since FY20

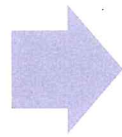
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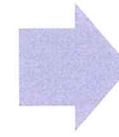
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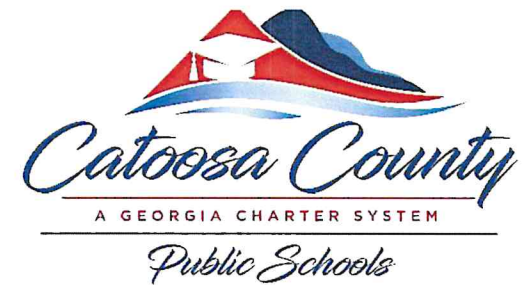
Local Revenue

Catoosa County

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Public Schools

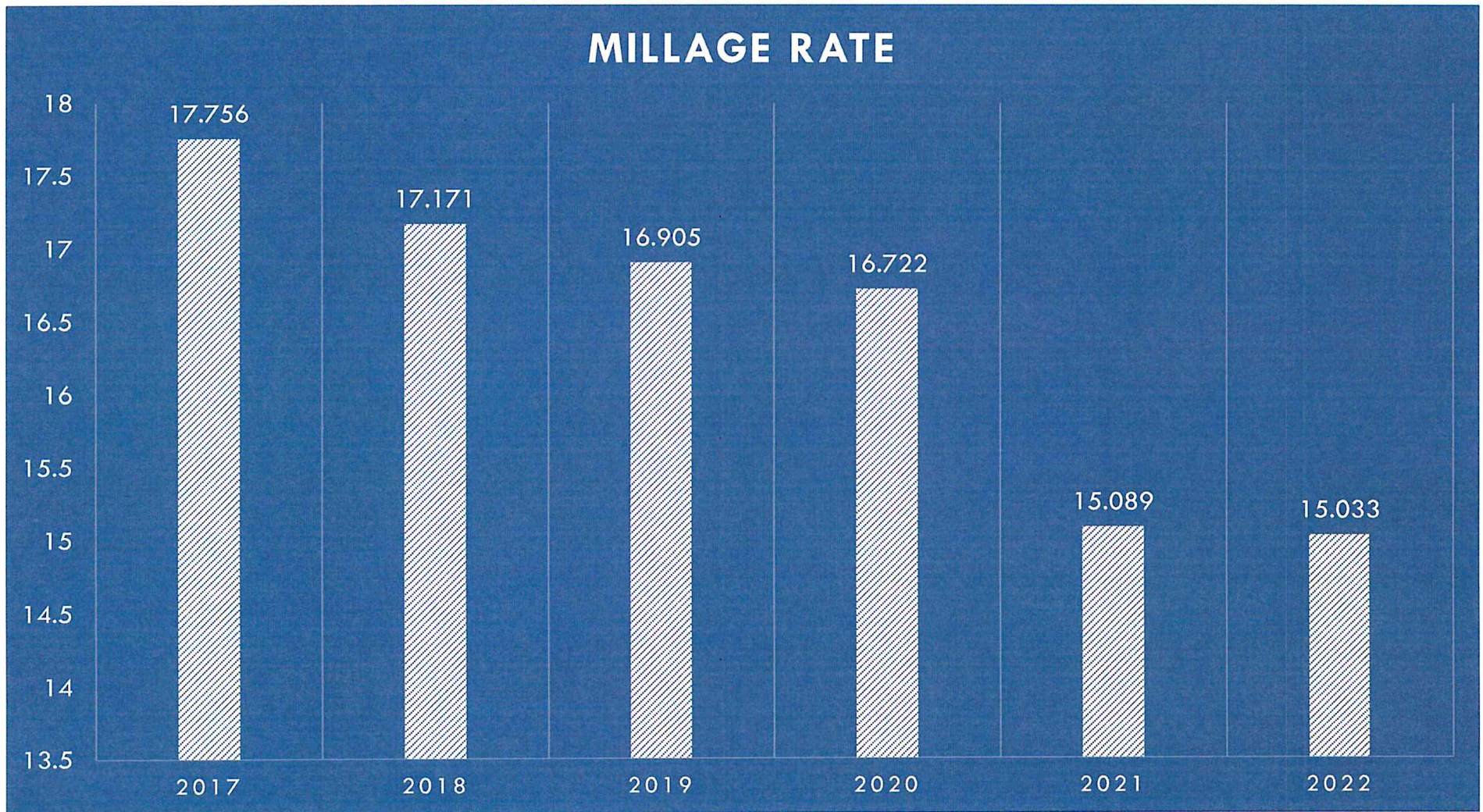
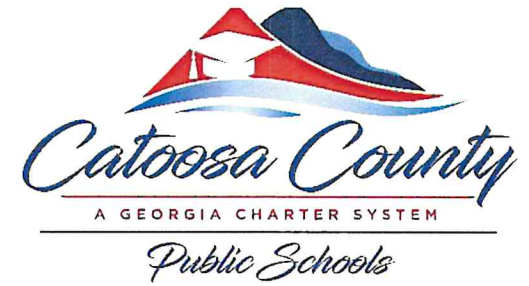
Tax Digest History



Year	Adjusted Net M & O Digest	Millage Rate	Revenue (includes 2.5% collection fee)
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
2021 (2021-2022)	\$1,918,938,388	15.089	\$28,954,861
2022 (2022-2023)	\$1,964,250,576	15.033*	\$29,528,579

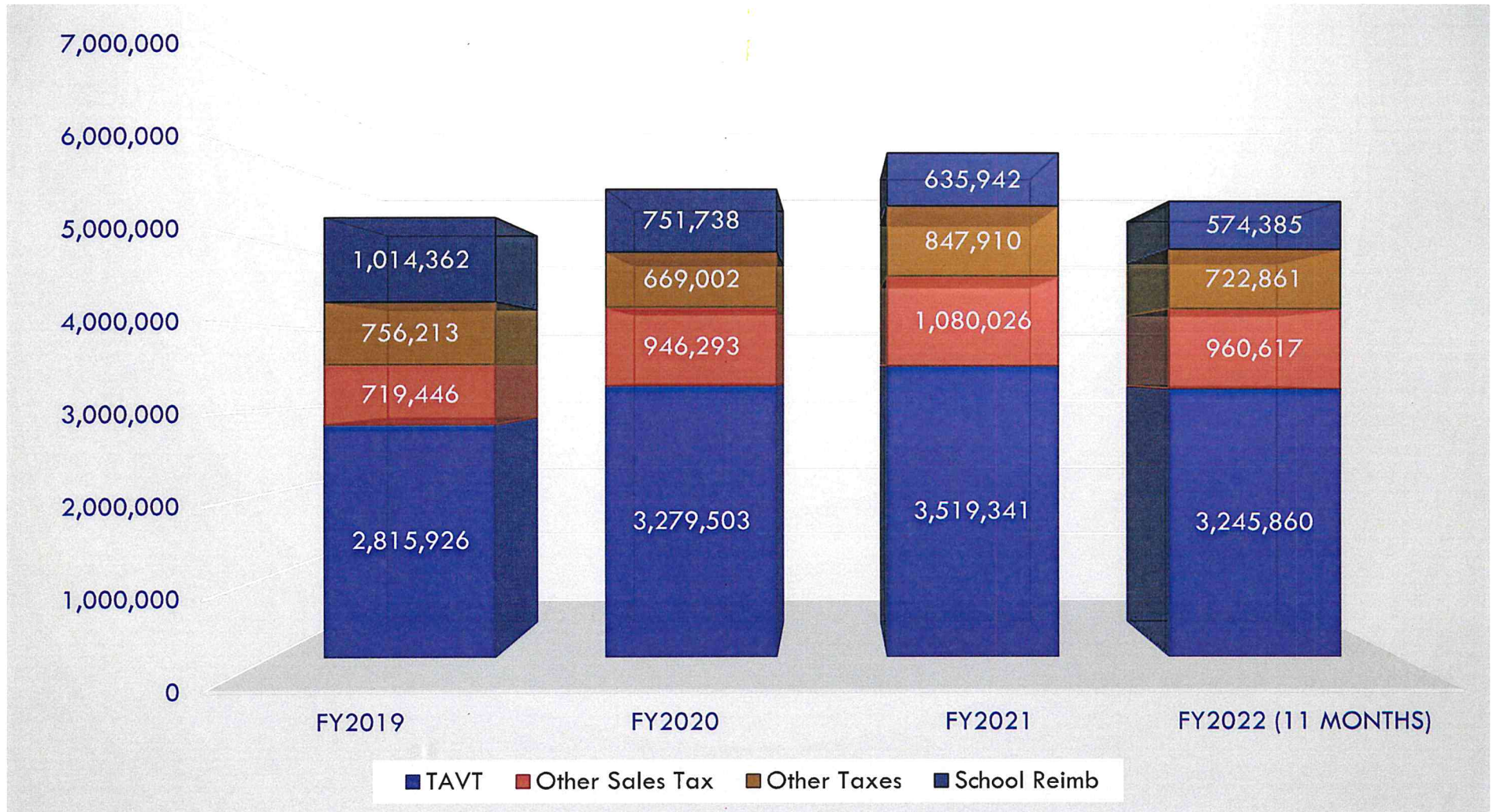
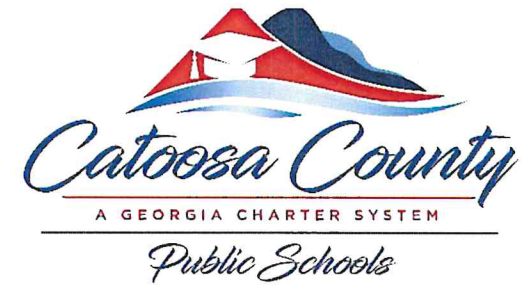
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Millage Rate History



The proposed 2022 millage rate of 15.033 is the new lowest it has been since 2001.

TAVT & Other Tax Revenue





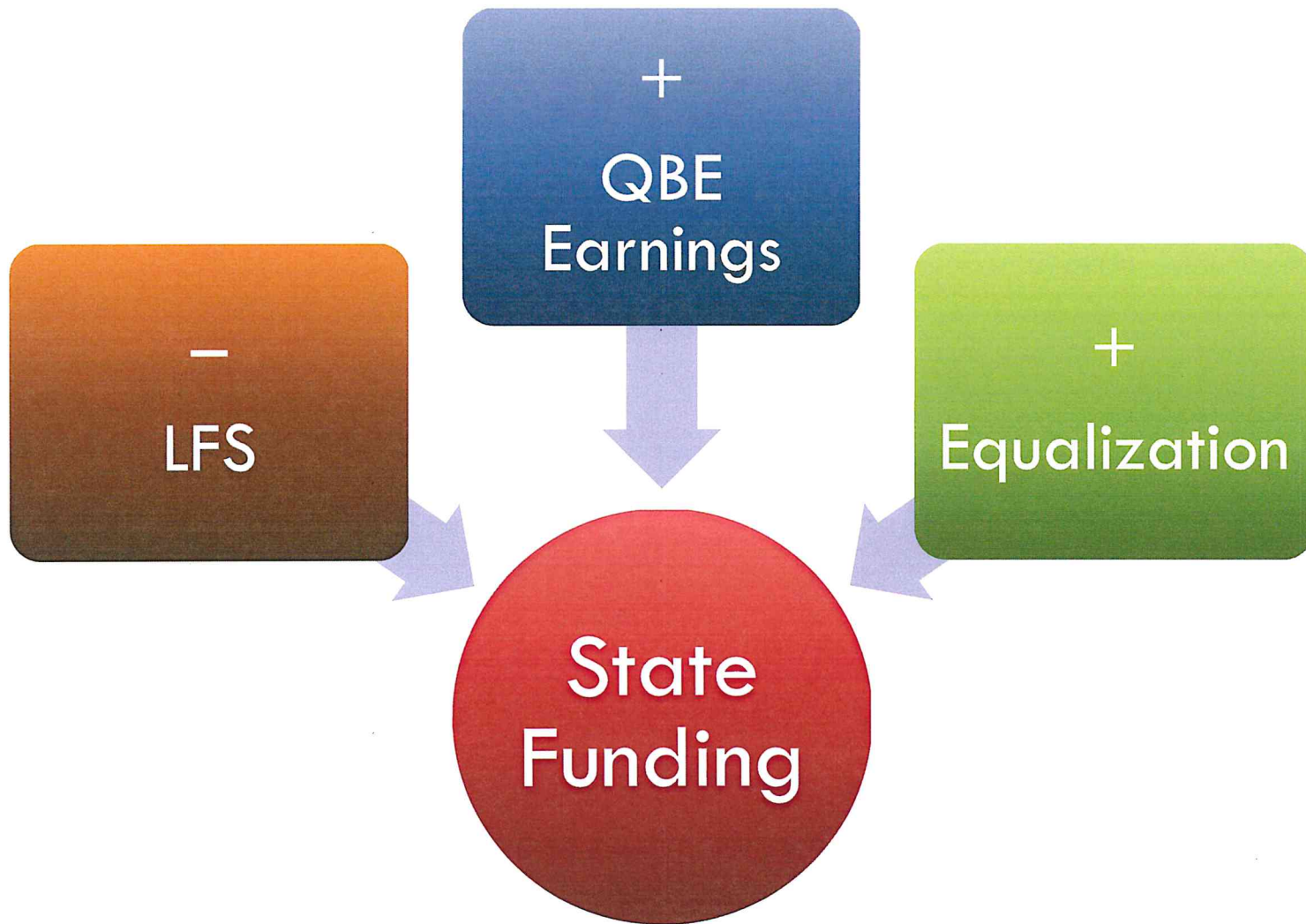
State Revenue

Catoosa County

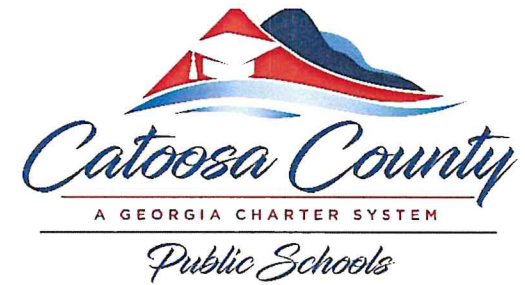
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Public Schools

State Revenue



State Revenue



	FY 22 Initial	FY 22 Midterm	FY 23 Initial
FTE's	10,278	10,356	10,356
QBE Earnings	75,643,311	\$75,651,547	76,434,284
Local Fair Share	(8,783,221)	\$(9,205,899)	(9,710,175)
Equalization	9,891,369	\$9,891,369	7,016,086
Austerity	(2,780,429)	-	-
Transportation	890,641	\$1,112,400	964,694
Nurses	210,885	\$210,885	230,224
Total Earnings	\$75,072,556	\$77,660,302	\$74,935,113

FY 22 Midterm to FY 23 Initial
- \$2,725,189



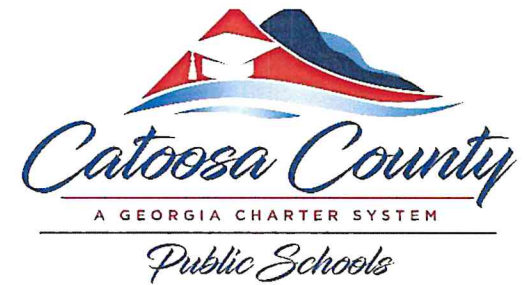
Expenditures

Catoosa County

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Public Schools

Cost Increase Considerations



□ State Health Benefit Changes

▣ Classified:

- FY20 - \$945.00
- FY21 - \$945.00
- FY22 - \$945.00
- FY23 - \$945.00

Certified:

- FY20 - \$945.00
- FY21 - \$945.00
- FY22 - \$945.00
- FY23 - \$945.00

□ TRS

- ▣ TRS from 19.81% to 19.98%

□ Increase in Insurance Package

- FY23 – Anticipate increase of approximately \$25,000 (5%)

A stylized logo featuring a sailboat on the left and a mountain range on the right, rendered in soft, pastel colors of pink, purple, and light blue.

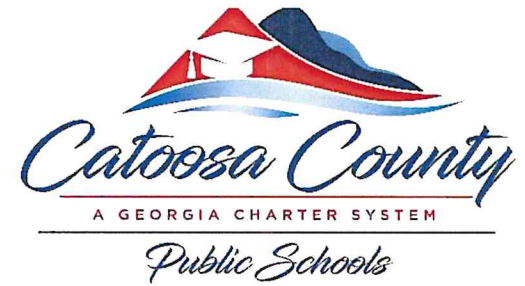
FY 23 Budget

Catoosa County

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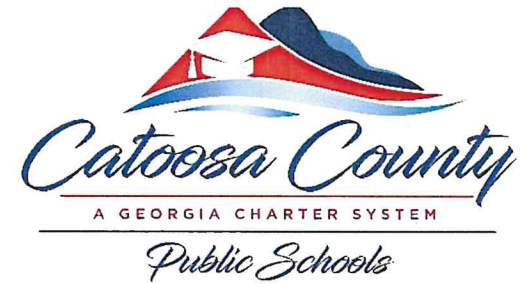
Public Schools

FY 23 Budget



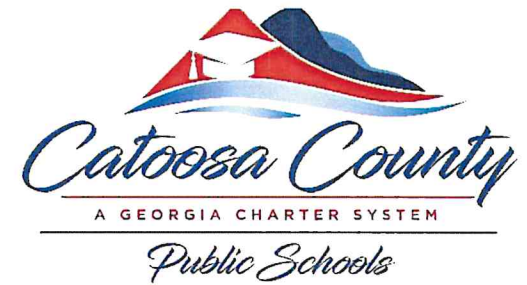
- ❑ Based on enrollment of 10,272 students
- ❑ Based on 175 instructional days
- ❑ Includes 854.5 teaching positions & 187.5 paraprofessionals
- ❑ Includes Charter System Funds of \$1,135,661 passed directly to schools

FY 23 Budget



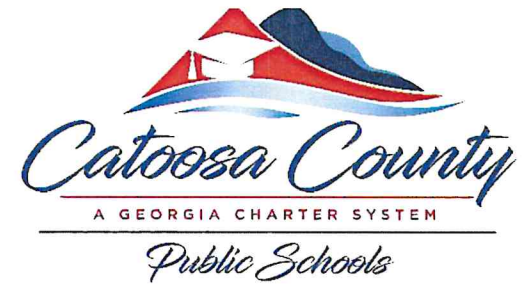
- ❑ Contingencies built into budget
- ❑ State Health participation levels
 - ▣ Classified – 66% (Current Actual = 62%)
 - ▣ Certified – 84% (Current Actual = 80%)
- ❑ Insurance Deductibles
- ❑ Inflation: Fuel, Utilities, etc.
- ❑ Total Contingency ~ \$1,500,000

Revenues



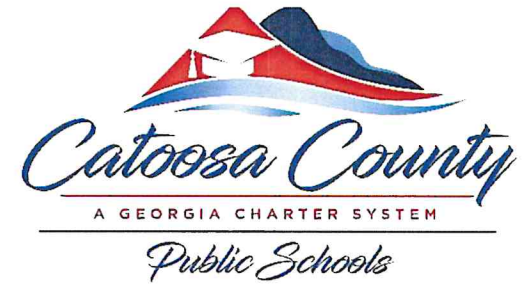
	FY 2023
PROPERTY TAXES	\$28,454,507
TITLE AD VALOREM TAXES	\$3,750,000
SALES TAXES	\$1,200,000
IN LIEU OF TAXES	\$775,000
STATE/FEDERAL SOURCES	\$79,131,576
OTHER LOCAL SOURCES	\$735,000
TRANSFERS IN	\$60,000
TOTAL GF REVENUE	\$114,206,083

Expenditures



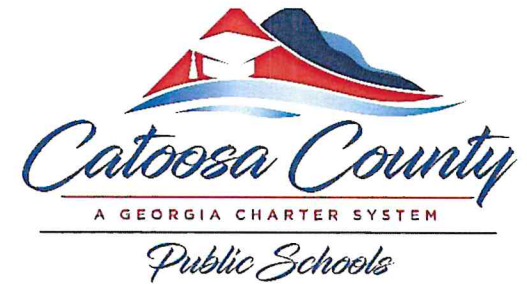
	FY 2023
INSTRUCTION	
Regular Programs	\$52,249,925
Special Education	\$22,326,974
Specific Programs	\$6,030,546
CTAE Programs	\$3,866,411
PUPIL SERVICES	\$4,949,272
IMPROVEMENT OF INSTRUCTION	\$2,533,081
MEDIA SERVICES	\$1,616,882
GENERAL ADMINISTRATION	\$1,276,367
SCHOOL ADMINISTRATION	\$8,534,632

Expenditures



BUSINESS SERVICES	\$969,693
MAINTENANCE & OPERATIONS	\$9,533,211
TRANSPORTATION SERVICES	\$5,971,801
CENTRAL SUPPORT SERVICES	\$1,125,653
OTHER SUPPORT SERVICES	\$287,986
COMMUNITY SERVICES	\$360,000
TOTAL GF EXPENDITURES	\$121,632,436

Expenditure Summary

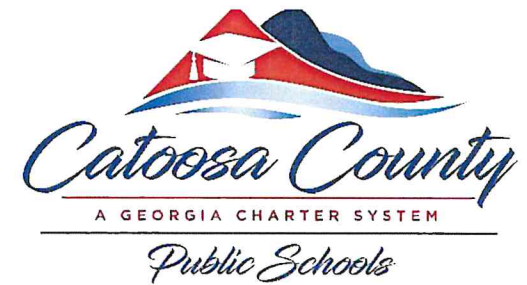


	Increase/(Decrease)
INSTRUCTION**	\$3,781,933
<ul style="list-style-type: none">- 14.5 Additional Teaching Positions- 6 Additional Parapro Positions	
PUPIL SERVICES**	\$224,962
IMPROVEMENT OF INSTRUCTION**	\$233,647
<ul style="list-style-type: none">- Professional Development for Teachers and Staff	
MEDIA SERVICES**	\$32,026
ADMINISTRATION**	\$4,857

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

1. State mandated increase in Employer TRS contributions from 19.81% to 19.98%
2. State mandated salary step increases for increased experience and/or education
3. State mandated \$2,000 salary raise for Certified Personnel
4. District awarded 15% salary raise for Classified Personnel

Expenditure Summary

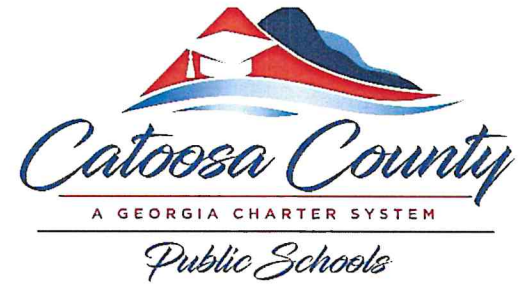


	Increase/(Decrease)
BUSINESS SERVICES**	\$58,265
MAINTENANCE & OPERATIONS**	\$500,499
- Increased Expected Utilities Costs	
TRANSPORTATION SERVICES**	\$181,879
- Increased Expected Fuel Costs	
CENTRAL SUPPORT SERVICES**	\$140,966
OTHER SUPPORT SERVICES**	\$(8,840)
COMMUNITY SERVICES**	\$(20,000)
TOTAL GENERAL FUND	\$5,130,194

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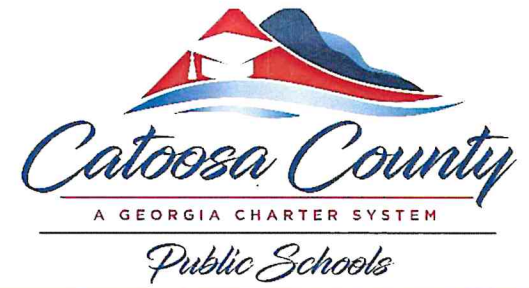
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Summary



- Reminder: the budget is constructed with the worst case scenario in mind
- These projections assume the Board adopts the rollback millage rate of 15.033
- If CCPS spends this budget fully the fund balance would end FY23 at approximately 14%

Summary



☐ Questions?

**August Board Meeting****08/02/2022 06:00 PM**

Board Room
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Public Participation 6:00pm, meeting immediately following but no later than 6:30.

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- D. PUBLIC PARTICIPATION**
- E. RECOGNITION**
 - 1. CTAE Industry Certification
- F. APPROVAL OF AGENDA**
- G. INFORMATION REPORTS**
 - 1. Back to School Update
 - 2. Human Resource Recommendations
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 - 6. Policy JRB & Regulation JRB-R(1): Parents' Bill of Rights
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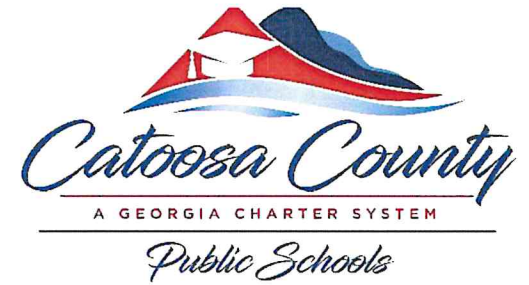
A GEORGIA CHARTER SYSTEM

Public Schools

FY 23 BUDGET HEARING
AUGUST 2, 2022

Every child, every day, without exception!

Planning for FY23



- Local Revenue
- State Revenue
- Projected Expense Changes

2022 Trends

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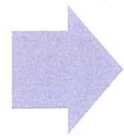
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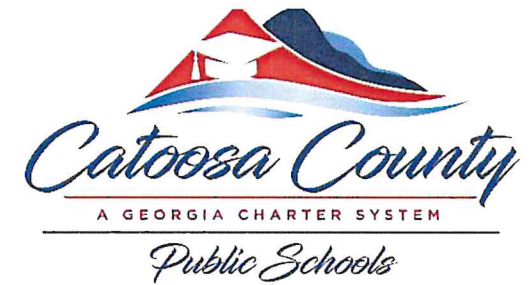
Local Revenue

Catoosa County

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Public Schools

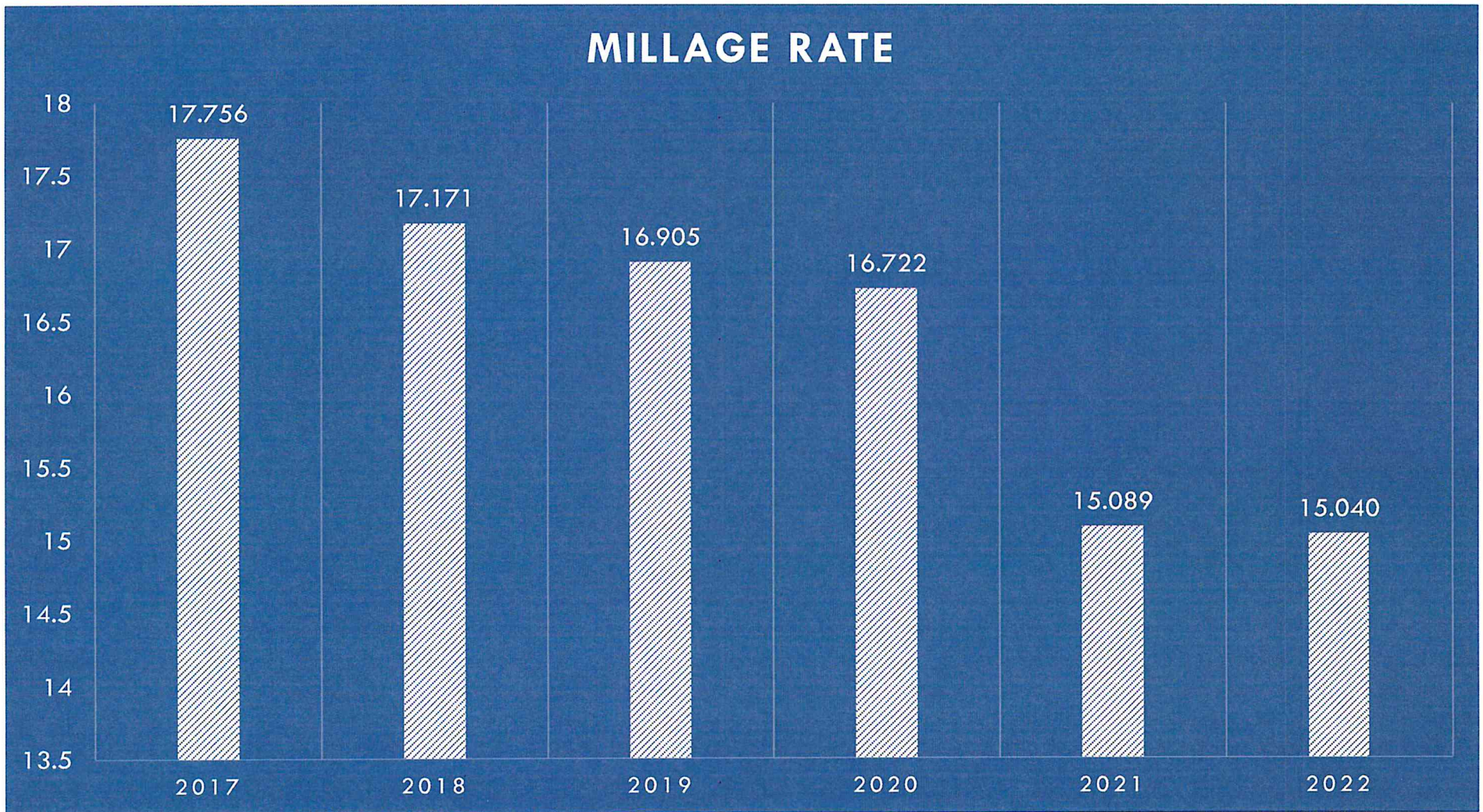
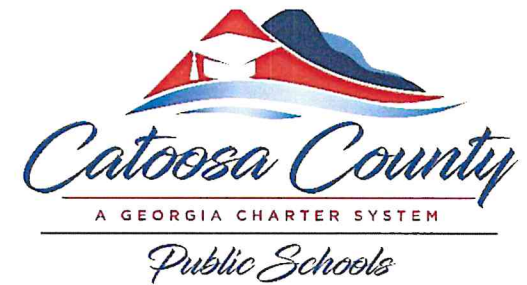
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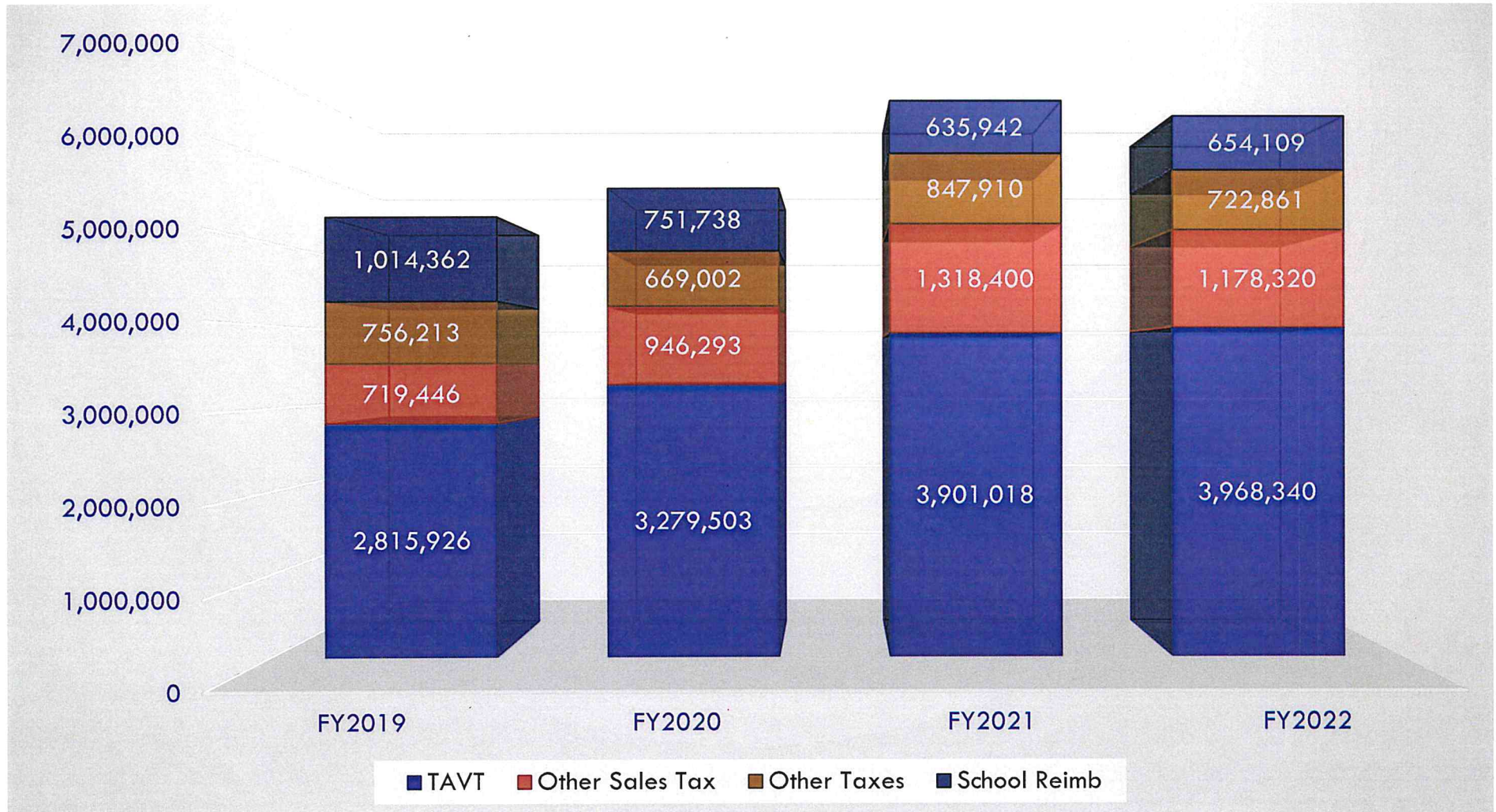
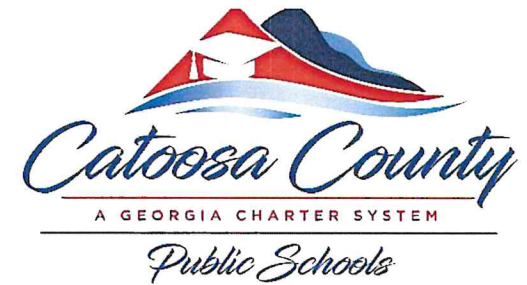
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TAVT & Other Tax Revenue





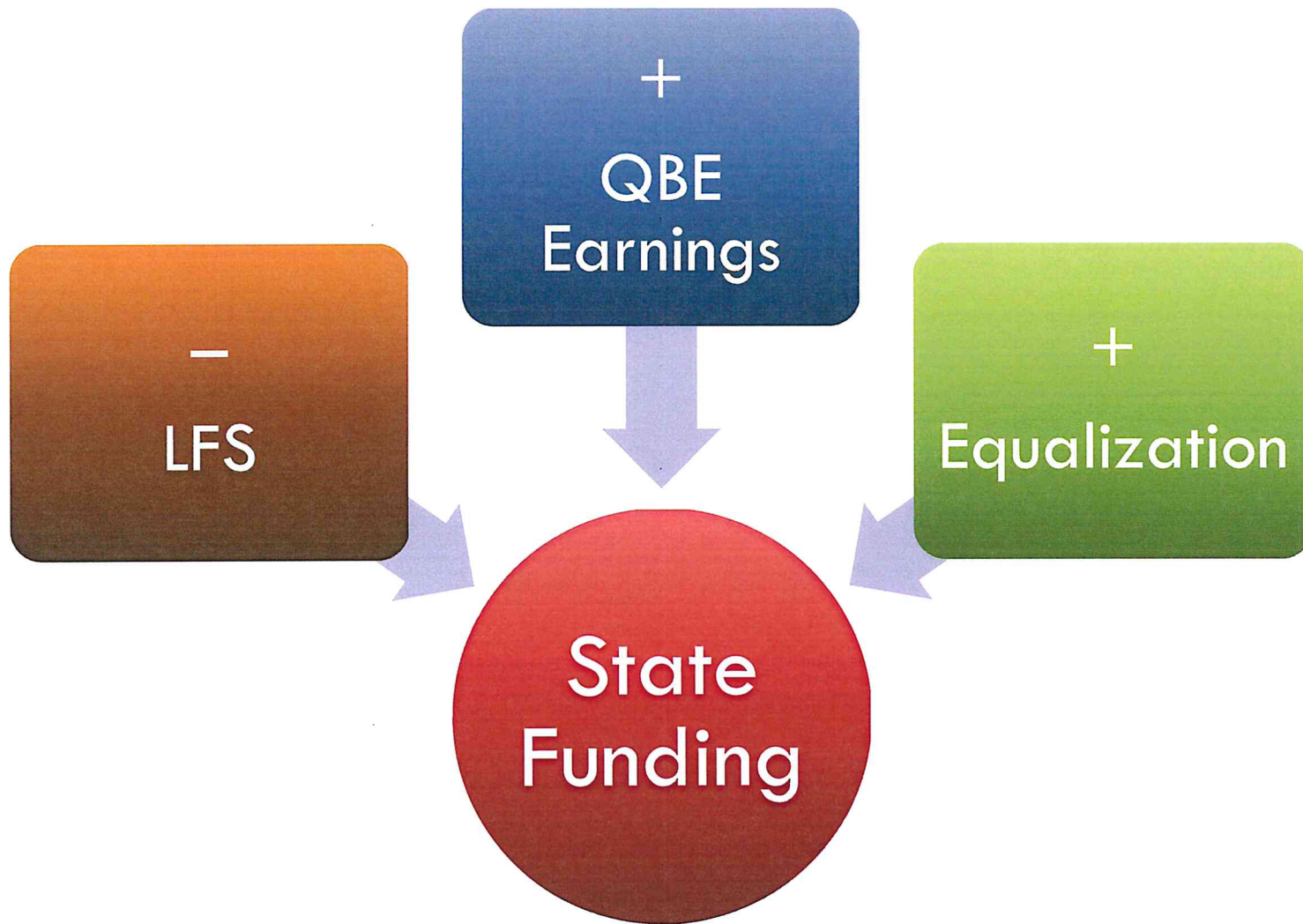
State Revenue

Catoosa County

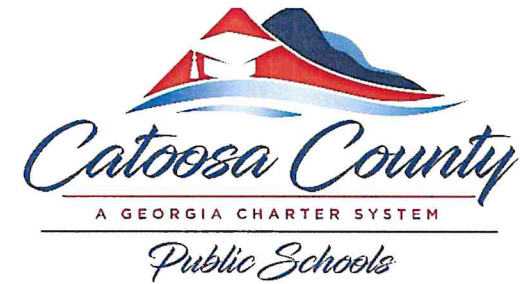
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Expenditures

Catoosa County

A GEORGIA CHARTER SYSTEM

Public Schools

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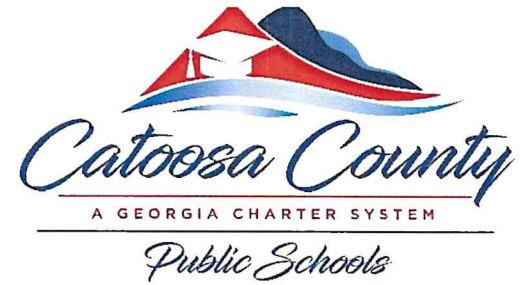
FY 23 Budget

Catoosa County

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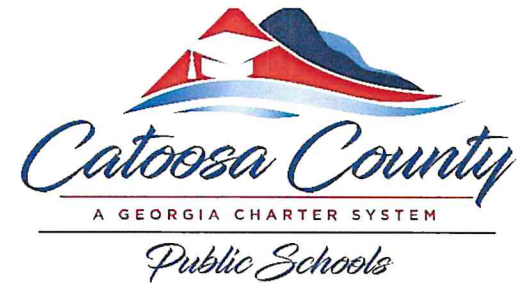
Public Schools

FY 23 Budget



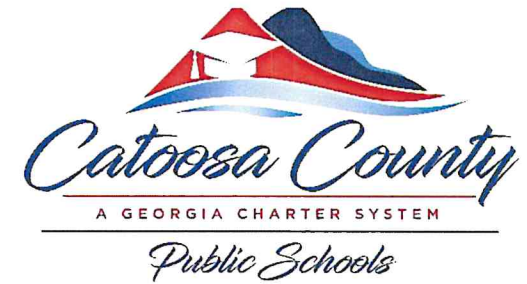
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FY 23 Budget



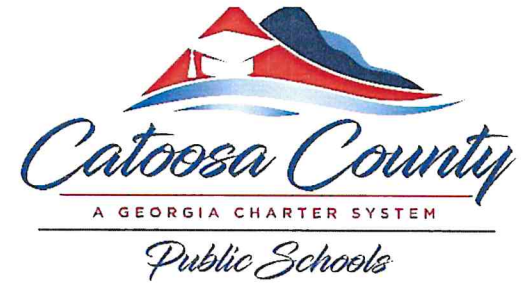
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- ❑ Total Contingency ~ \$1,500,000

Revenues



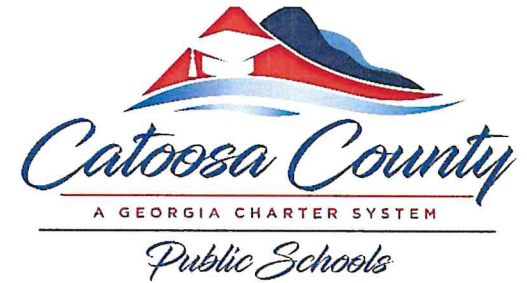
	FY 2023
PROPERTY TAXES	\$28,733,280
TITLE AD VALOREM TAXES	\$3,750,000
SALES TAXES	\$1,200,000
IN LIEU OF TAXES	\$775,000
STATE/FEDERAL SOURCES	\$79,142,102
OTHER LOCAL SOURCES	\$835,000
TRANSFERS IN	\$60,000
TOTAL GF REVENUE	\$114,495,382

Expenditures



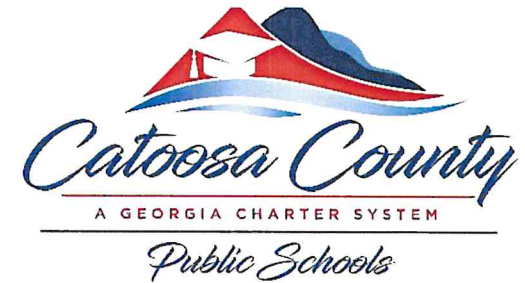
	FY 2023
INSTRUCTION	
Regular Programs	\$52,249,925
Special Education	\$22,326,974
Specific Programs	\$6,030,546
CTAE Programs	\$3,866,411
PUPIL SERVICES	\$4,963,312
IMPROVEMENT OF INSTRUCTION	\$2,549,417
MEDIA SERVICES	\$1,616,882
GENERAL ADMINISTRATION	\$1,268,177
SCHOOL ADMINISTRATION	\$8,539,959

Expenditures



BUSINESS SERVICES	\$969,693
MAINTENANCE & OPERATIONS	\$9,559,337
TRANSPORTATION SERVICES	\$5,974,992
CENTRAL SUPPORT SERVICES	\$1,125,653
OTHER SUPPORT SERVICES	\$313,993
COMMUNITY SERVICES	\$360,000
TOTAL GF EXPENDITURES	\$121,715,272

Expenditure Summary

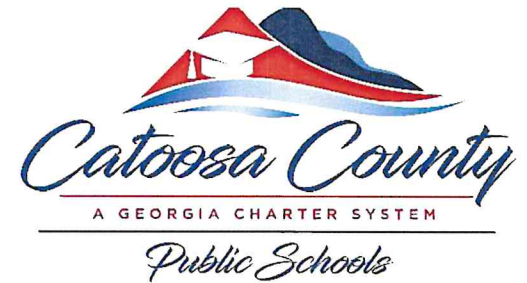


	Increase/(Decrease)
INSTRUCTION**	\$3,781,933
<ul style="list-style-type: none">- 14.5 Additional Teaching Positions- 6 Additional Parapro Positions	
PUPIL SERVICES**	\$239,002
IMPROVEMENT OF INSTRUCTION**	\$249,983
<ul style="list-style-type: none">- Professional Development for Teachers and Staff	
MEDIA SERVICES**	\$32,026
ADMINISTRATION**	\$1,994

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

1. State mandated increase in Employer TRS contributions from 19.81% to 19.98%
2. State mandated salary step increases for increased experience and/or education
3. State mandated \$2,000 salary raise for Certified Personnel
4. District awarded 15% salary raise for Classified Personnel

Expenditure Summary

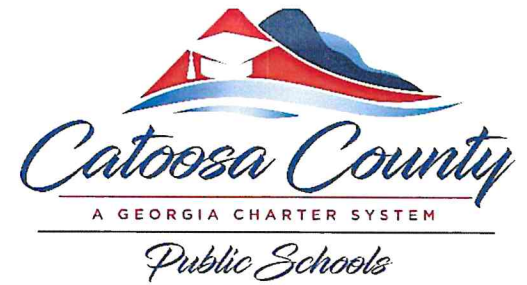


	Increase/(Decrease)
BUSINESS SERVICES**	\$58,265
MAINTENANCE & OPERATIONS**	\$526,625
- Increased Expected Utilities Costs	
TRANSPORTATION SERVICES**	\$185,070
- Increased Expected Fuel Costs	
CENTRAL SUPPORT SERVICES**	\$140,966
OTHER SUPPORT SERVICES**	\$17,167
COMMUNITY SERVICES**	\$(20,000)
TOTAL GENERAL FUND	\$5,213,032

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

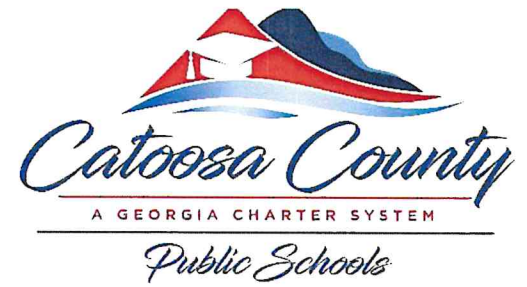
1. Mandated increase in Employer TRS contributions from 19.81% to 19.98%
2. State mandated salary step increases for increased experience and/or education
3. State mandated \$2,000 salary raise for Certified Personnel
4. District awarded 15% salary raise for Classified Personnel

Summary



- Reminder: the budget is constructed with the worst case scenario in mind
- These projections assume the Board adopts the rollback millage rate of 15.040
- If CCPS spends this budget fully the fund balance would end FY23 at approximately 14%

Summary



☐ Questions?



A GEORGIA CHARTER SYSTEM

Public Schools

FY 23 BUDGET ADOPTION
AUGUST 18, 2022

Every child, every day, without exception!

FY 23 Budget

- ❑ Rollback millage rate to 15.040 from 15.089
- ❑ With \$62.4 million of organic real/personal property growth and rollback taken, estimated revenue projected to increase \$550,000
- ❑ Increased property values in 2021 and 2022 have caused a reduction in state funding, roughly \$2.7 million
- ❑ Projected to end FY22 with a fund balance of 18% of projected FY23 expenditures

FY 23 Budget

- Based on enrollment of 10,272 students
- Includes 854.5 teaching positions & 187.5 paraprofessionals
- Includes Charter System Funds of \$1,135,661 passed directly to schools

FY 23 Budget

- Contingencies built into budget
 - ▣ State Health participation levels
 - Classified – 66% (Current Actual = 62%)
 - Certified – 84% (Current Actual = 80%)
 - ▣ Insurance Deductibles
 - ▣ Inflation: Fuel, Utilities, etc.

Total Contingency ~ \$1,500,000

A stylized logo featuring a lighthouse on a small island, with two large, colorful mountain peaks in the background. The peaks are rendered in shades of pink, purple, and blue, with a white outline for the lighthouse.

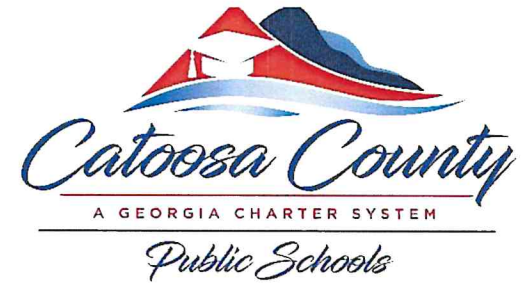
FY 23 Budget

Catoosa County

A GEORGIA CHARTER SYSTEM

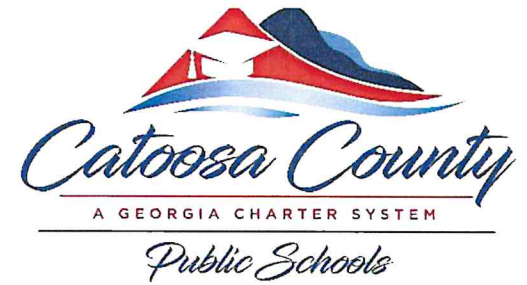
Public Schools

Revenues



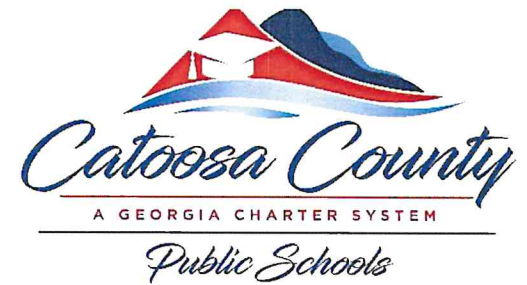
	FY 2023
PROPERTY TAXES	\$28,733,280
TITLE AD VALOREM TAXES	\$3,750,000
SALES TAXES	\$1,200,000
IN LIEU OF TAXES	\$775,000
STATE/FEDERAL SOURCES	\$79,142,102
OTHER LOCAL SOURCES	\$895,000
TOTAL GF REVENUE	\$114,495,382

Expenditures



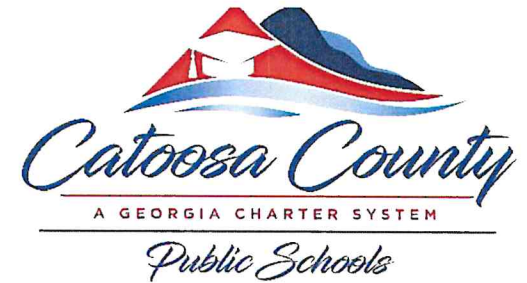
	FY 2023
INSTRUCTION	
Regular Programs	\$52,249,925
Special Education	\$22,326,974
Specific Programs	\$6,029,897
CTAE Programs	\$3,866,411
PUPIL SERVICES	\$4,963,312
IMPROVEMENT OF INSTRUCTION	\$2,549,417
MEDIA SERVICES	\$1,616,882
GENERAL ADMINISTRATION	\$1,268,177
SCHOOL ADMINISTRATION	\$8,539,959

Expenditures



BUSINESS SERVICES	\$969,693
MAINTENANCE & OPERATIONS	\$9,559,337
TRANSPORTATION SERVICES	\$5,974,992
CENTRAL SUPPORT SERVICES	\$1,125,653
OTHER SUPPORT SERVICES	\$321,031
COMMUNITY SERVICES	\$360,000
TOTAL GF EXPENDITURES	\$121,721,661

FY 23 Budget for Adoption



ADOPTED BUDGET
CATOOSA COUNTY BOARD OF EDUCATION
JULY 1, 2022 - JUNE 30, 2023
GOVERNMENTAL FUND TYPES

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND
<u>ANTICIPATED REVENUES</u>			
PROPERTY TAXES	\$ 28,733,280	\$ -	\$ -
TITLE AD VALOREM TAXES	3,750,000	-	-
OTHER LOCAL TAXES	1,200,000	-	14,399,112
IN LIEU OF TAXES	775,000	-	-
OTHER LOCAL SOURCES	895,000	-	-
STATE AND FEDERAL SOURCES	79,142,102	6,446,113	-
CHILD NUTRITION PROGRAM	-	7,239,113	-
TOTAL ANTICIPATED REVENUES	\$ 114,495,382	\$ 13,685,226	\$ 14,399,112
<u>ANTICIPATED EXPENDITURES</u>			
INSTRUCTION	\$ 84,473,207	\$ 3,912,768	\$ -
PUPIL SERVICES	4,963,312	765,715	-
IMPROVEMENT OF INSTRUCTIONAL SERVICES	2,094,090	939,163	-
INSTRUCTIONAL PROFESSIONAL LEARNING	455,327	389,490	-
EDUCATIONAL MEDIA SERVICES	1,616,882	-	-
FEDERAL GRANT ADMINISTRATION	-	116,953	-
GENERAL ADMINISTRATION	1,268,177	21,935	-
SCHOOL ADMINISTRATION	8,539,959	-	-
BUSINESS ADMINISTRATION	969,693	-	-
MAINTENANCE and OPERATION	9,559,337	-	-
STUDENT TRANSPORTATION SERVICES	5,974,992	92,030.60	-
OTHER SUPPORT SERVICES	1,446,684	-	-
COMMUNITY SERVICES	360,000	-	-
CHILD NUTRITION PROGRAM	-	7,239,113	-
DEBT SERVICES	-	-	11,140,500
TOTAL ANTICIPATED EXPENDITURES	\$ 121,721,661	\$ 13,477,168	\$ 11,140,500
REVENUES OVER (UNDER) EXPENDITURES	\$ (7,226,279)	\$ 208,058	\$ 3,258,612
PROJECTED FUND BALANCES, JULY 1, 2022	21,508,261	750,000	10,092,000
PROJECTED FUND BALANCES, JUNE 30, 2023	\$ 14,281,982	\$ 958,058	\$ 13,350,612