

PREFACE

More than 50 years ago, the Nobel-Laureate-To-Be Herbert Simon began promulgating the eminently sensible idea that instead of just spending money because they have it, governments should decide what they want to accomplish and then keep track of whether their expenditures are helping them accomplish it. In 1949, at the federal level, the Hoover Commission recommended almost exactly the same thing, calling it *performance budgeting*.

In the 1990's, Herbert Simon's insight celebrated the beginning of its second half-century by returning to the stage as "*benchmarking*" – the identification of targets that a government wants to achieve and the continuous measurement of progress. It is a good idea. It just keeps getting renamed. Today, we call this process *objective-based budgeting*.

The objective-based budget process in the Savannah-Chatham County Public School System begins with the development and approval of District's Goals and Priority Objectives by the Board of Education. Each activity uses these goals and objectives to develop supporting goals and objectives for their organization. Once sites decide what they want to accomplish, they then determine how to allocate their available resources to best meet their objectives. Once approved, each site's goals, objectives, and expenditure budgets become their plan of action for the upcoming year. At year's end, their actual expenditures will be measured to determine if these goals and objectives have been accomplished.

We have changed the organization of this book from previous editions to make the information easier to understand. Whether you are interested in the budgets of the entire district, a particular organization, or a specific fund or program, you should find this information readily accessible in this document. Graphs and narrative have been added, where appropriate, to clarify the data presented. We welcome any comments or suggestions on how we can improve on this document. Please address your comments to the Savannah-Chatham County Public School System, Department of Budgeting Services, 208 Bull Street, Savannah, Georgia 31401.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**Savannah-Chatham County Public Schools
Georgia**

For the Fiscal Year Beginning

July 1, 2005

President

Executive Director

Table of Contents

Executive Summary

Superintendent’s Budget Message.....	1
Key Assumptions	12
Summary by Fund Type	14
Revenue by Source and Expenditure by Function Charts	15

District Overview

Organizational Chart.....	17
Board Members.....	18
Organization of the District	19
Savannah Quick Facts.....	21
Population Demographics.....	24

Planning for the Future

Vision and Mission Statement.....	27
Goals.....	28
Benchmark.....	31

Financial Policies

Summary of Significant Financial Policies	37
-------------------------------------------------	----

Enrollment and Staffing Summary

Enrollment Summary	49
Staffing Summary – All Funds	54
Five Year Staffing Summary	58
Explanation of Staff Changes	64

Table of Contents

Revenue Summary

Revenue by Source Overview.....	65
Revenue Forecasting.....	70
Revenue and Other Sources – Summary by Year Source.....	71
Revenue and Other Sources - Summary by Fund.....	72
Revenue and Other Sources - Summary by Source.....	73
Tax Digest and Millage Rates.....	74
Tax Digest Growth by Component.....	75
Digest Growth Attributable to Reassessments.....	77
Revenue Impact of Recently Enacted Property Tax Exemptions.....	79
Combined Mileage Rate History.....	80
Impact of Millage Rate on \$100,000 Home.....	81
Revenue Impact of Recent Property Tax Millage Rate Decisions.....	82
Mileage Rate History-Ten Largest School Districts in Georgia.....	83

Expenditure Summary

Expenditure and Other Uses Summary Description.....	85
Expenditure and Other Uses Summary – All Funds.....	86
Five Year Expenditure and Other Uses Summary.....	82
Total, Current, and Instructional Expenditures per Student.....	95

Table of Contents

GOVERNMENTAL FUNDS BUDGETS

Fund 100 - General Fund

General Fund Description	97
Revenues and Other Sources	98
Expenditures and Other Uses.....	100
Fund Balance Analysis	101
General Fund Budget Estimate for the Budget, Program and Planning Years.....	102
State Allotment Overview	103
Local Mill Share	110
General Fund Selected Program Budgets	
Specialty Programs	112
Gifted Program.....	113
Remedial Education Program (REP)	115
Special Education Program.....	116
Staff Development Program	118
Vocational Lab Program.....	120

Fund 200 - Debt Service

Debt Service Description	121
Revenues and Other Sources	122
Expenditures and Other Uses.....	122
Debt Service Fund Detail.....	123
Debt Lead Schedule / Computation of Legal Debt Margin	126
Debt Service by Year for All Outstanding Debt.....	127

Fund 3XX - Capital Projects

Capital Projects Overview	129
Revenues and Other Sources	136
Expenditures and Other Uses.....	136
Capital Projects Detail	137
Capital Projects by Amount (Descending Order)	142
Capital Projects by Facility Type	143
Capital Projects by District.....	145
Construction Album.....	147

Table of Contents

Special Revenue Funds (412 – 6XX)

Fund 412 – Title IV	152
Fund 413 – Magnet Schools Assistance	154
Fund 414 – Title II	156
Fund 426 – Federally Funded Grants - GIFS	158
Fund 430 - High School Athletics	160
Fund 431 - Middle School Athletics.....	162
Fund 432 –Sick Leave Bank.....	164
Fund 433 – Special Events Fund	166
Fund 439 – V. Jenkins Charitable Trust	168
Fund 440 - Special Programs.....	170
Fund 441 - Oatland Island	172
Fund 442 - Pre-Kindergarten Lottery	174
Fund 443 - Technology 5 Year Plan.....	176
Fund 445 - Technical Preparation.....	178
Fund 446 - Massie Heritage Center	180
Fund 448 - Teen-Age Parenthood Program (TAPP).....	182
Fund 449 – Carryforward.....	184
Fund 450 - Coastal Georgia Comprehensive Academy.....	186
Fund 465 - Title III	188
Fund 470 - Title I.....	190
Fund 480 - Title V	192
Fund 484 – Teaching American History.....	194
Fund 490 - Federal Special Education.....	196
Fund 6XX – Food Service	198

Internal Service Funds

Fund 710 – Workers’ Compensation Fund.....	202
Fund 720 – Unemployment Compensation Fund	204
Fund 741 – Liability Risk Pool.....	206

Table of Contents

BUDGETS BY ORGANIZATIONAL ELEMENT

Elementary Schools (Site Overview, Budget Summary, Staffing Comparison)

Bartow Elementary	208
Bloomington Elementary	214
Butler Elementary	218
East Broad Elementary	222
Ellis Elementary	226
Gadsden Elementary	230
Garden City Elementary	234
Garrison Elementary	238
Georgetown Elementary	242
Gould Elementary	246
Haven Elementary	250
Heard Elementary	254
Hesse Elementary	258
Hodge Elementary	262
Howard Elementary	266
Islands Elementary	270
Isle of Hope Elementary	274
J.G. Smith Elementary	278
Largo-Tibet Elementary	282
Low Elementary	286
Marshpoint Elementary	290
Pooler Elementary	294
Port Wentworth Elementary	298
Pulaski Elementary	302
Southwest Elementary	306
Spencer Elementary	310
Thunderbolt Elementary	314
West Chatham Elementary	318
White Bluff Elementary	322
Windsor Elementary	326

Table of Contents

Middle Schools (Site Overview, Budget Summary, Staffing Comparison)

Bartlett Middle	332
Coastal Middle	336
DeRenne Middle	340
Hubert Middle.....	344
Mercer Middle	348
Myers Middle.....	352
Oglethorpe Academy	356
Shuman Middle.....	360
Southwest Middle	364
Tompkins Middle.....	368
West Chatham Middle	372

High Schools (Site Overview, Budget Summary, Staffing Comparison)

Beach High.....	378
Groves High	382
Jenkins High	386
Johnson High	390
Savannah Arts Academy.....	394
Savannah High.....	398
Windsor High.....	402

Other Educational Programs.....	408
Academic Services.....	430
Executive Management	436
Support Services	442
Data and Information.....	452
Financial Services	460
Non-Departmental	468
Appendices.....	471
Glossary	503
Index.....	521