

The General Fund is the chief operating fund of the School District. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the largest of the district's governmental funds.

The General Fund budget of the Savannah-Chatham County Public School System is supported by revenue derived from four major sources – ad valorem (property) taxes, other local receipts, the State of Georgia, and the Federal Government. Each of these categories consists of two or more revenue items that are accounted for separately in the school system's financial management records. The dominant sources of fiscal support for the Savannah-Chatham County Public Schools are local taxes and state funds. For Fiscal Year 2008, these two sources will provide 98 percent of the total revenue for this governmental fund.

A summary by revenue category for the General Fund follows:

Revenues and Other Sources		
Category	Amount	% of Total
Local Taxes	\$ 153,667,256	53.08%
Other Local	\$ 7,112,340	2.46%
State	\$ 127,941,847	44.19%
Federal	\$ 800,460	0.28%
Total Revenues and Other Sources	\$289,521,903	100.00%

Total expenditures and other uses are budgeted at \$297,330,912 with a use of unreserved fund balance of \$7,809,009.

Fund 100

General Fund

		FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Actual Amount	FY 2007 Modified Budget	FY 2008 Adopted Budget	%Change FY 2007 to FY 2008
TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	195,613	163,010	282,101	0	0	N/A
TOTAL TRANSFERS FROM OTHER FUNDS		195,613	163,010	282,101	0	0	N/A
LOCAL TAXES							
1000	REAL PROPERTY-CURRENT	102,703,069	104,360,588	114,299,882	122,483,642	132,804,152	8.4%
1003	AD-VALOREM COLLECTION FEE	-1,225,391	-2,227,416	-2,454,156	-2,499,203	-2,707,856	8.3%
1010	REAL PROPERTY-DELINQUENT	8,177,543	11,471,791	13,716,416	10,096,266	10,946,980	8.4%
1020	VEHICLES	8,947,095	8,916,538	9,278,442	8,245,194	8,471,377	2.7%
1021	MOBILE HOMES	349,350	617,577	501,568	354,270	270,362	-23.7%
1040	HEAVY EQUIPMENT	40,289	17,225	66,854	14,538	54,441	274.5%
1100	OTHER TAXES	54,465	376,873	214,608	181,000	177,800	-1.8%
1110	REAL ESTATE TRANSFER TAX	3,996,636	4,248,794	5,047,391	2,650,000	3,650,000	37.7%
TOTAL LOCAL TAXES		123,043,054	127,781,971	140,671,006	141,525,707	153,667,256	8.58%
OTHER LOCAL SOURCES							
1200	SALE OF LAND	0	3,500	78,000	0	0	N/A
1201	SALE OF BUILDINGS	0	272	0	350,000	250,000	-28.6%
1202	SALE OF EQUIPMENT	51,736	29,186	24,512	0	0	N/A
1203	SALE OF FIXED ASSETS	0	0	0	100,000	0	-100.0%
1223	DAMAGE REIMBURSEMENTS	3,996	2,857	1,831	10,000	10,000	0.0%
1250	OTHER	-4,387	195,795	22,240	25,000	25,000	0.0%
1255	MEDICAID REIMBURSEMENT	946,504	596,521	850,995	441,762	400,000	-9.5%
1260	REVENUE IN LIEU OF TAXES	62,487	0	0	40,000	100,000	150.0%
1400	TUITION	15,107	12,051	20,719	8,000	20,000	150.0%
1500	INTEREST INCOME	229,666	684,908	1,055,434	400,000	1,000,000	150.0%
1501	LGIP INTEREST	76,438	223,250	585,634	125,000	525,000	320.0%
1510	UNREALIZED GAIN/LOSS	0	1,340	62,800	0	500,000	N/A
1801	FED INDIRECT COST REIMBURSE	670,065	770,111	771,399	650,000	750,000	15.4%
2100	BLDG RENTALS	29,197	50,676	49,495	30,000	30,000	0.0%
2120	JURY DUTY REFUNDS	8,211	6,310	9,867	10,000	10,000	0.0%
2130	OTHER LOCAL INCOME	6,970	9,885	11,756	10,000	10,000	0.0%
9200	GMA PROCEEDS	4,108,324	2,714,469	2,460,324	2,383,330	3,482,340	46.1%
TOTAL OTHER LOCAL SOURCES		6,204,313	5,301,130	6,005,005	4,583,092	7,112,340	55.19%

Fund 100

General Fund

		FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Actual Amount	FY 2007 Modified Budget	FY 2008 Adopted Budget	%Change FY 2007 to FY 2008
STATE FUNDING							
3020	STAFF/PROFESSIONAL DEVELOPMENT	698,404	700,589	710,136	736,127	782,467	6.3%
3040	VOCATIONAL SUPERVISORS	108,090	70,846	54,549	50,604	50,604	0.0%
3101	EQUALIZATION	444,765	5,686	0	0	0	N/A
3102	QBE ACCRUAL	0	0	59,297	0	0	N/A
3103	MID-TERM HOLD HARMLESS	2,185,173	477,190	1,642,095	0	0	N/A
3104	STATE AUSTERITY REDUCTION	-6,599,832	-7,739,187	-7,739,117	-3,608,139	-3,025,385	-16.2%
3106	QBE ACCRUAL (NEG)	-848,210	-145,642	0	-511,375	0	-100.0%
3107	STEP L6 ONE-TIME CAT GRANT	0	167,025	0	0	0	N/A
3120	QBE SALARY	132,297,010	134,859,577	138,001,869	147,454,503	158,190,961	7.3%
3122	QBE OPERATING	13,889,256	13,974,285	13,663,318	13,768,596	14,138,174	2.7%
3200	PUPIL TRANSPORTATION	2,713,635	2,714,923	2,968,033	3,071,078	3,457,651	12.6%
3202	LIMITED ENGLISH SPEAKING	0	0	0	550,000	650,000	18.2%
3205	BUS REPLACEMENT	574,459	449,801	480,844	480,844	580,844	20.8%
3450	PARENT & CHILD SERVICES	0	0	0	30,457	30,332	-0.4%
3500	LOCAL 5 MILL SHARE	-35,002,517	-37,229,022	-40,715,009	-44,715,587	-49,547,063	10.8%
3601	SUPV OF PRACTICING TEACHERS	5,600	6,350	24,522	0	0	N/A
3604	STATE TEACHERS RETIREMENT	2,040	1,565	194	10,000	10,000	0.0%
3608	PAY FOR PERFORMANCE	221,636	93,100	0	0	0	N/A
3900	FUNDS FRM OTH STATE AGENCIES	670,118	651,943	568,246	626,439	0	-100.0%
3901	OTHER DOE GRANTS	407,645	441,589	491,185	382,663	1,335,033	248.9%
3902	STATE ON BEHALF PAYMENTS	1,770,968	1,737,205	3,922,695	1,288,229	1,288,229	0.0%
TOTAL STATE FUNDING		113,538,241	111,237,824	114,132,857	119,614,439	127,941,847	6.96%
FEDERAL FUNDING							
4000	PL 81-974 - IMPACT AID	241,154	363,074	320,687	200,000	300,000	50.0%
4300	ROTC	360,351	366,617	360,230	380,460	380,460	0.0%
4350	OTHER FEDERAL REVENUE	57,112	54,686	559,095	20,000	120,000	500.0%
TOTAL FEDERAL FUNDING		658,616	784,377	1,240,012	600,460	800,460	33.31%
TOTAL REVENUES		243,639,838	245,268,312	262,330,980	266,323,698	289,521,903	8.71%

		FY 2004 Actual Amount	FY 2005 Actual Amount	FY 2006 Actual Amount	FY 2007 Modified Budget	FY 2008 Adopted Budget	%Change FY 2007 to FY 2008
EXPENDITURES AND OTHER USES							
10	Base Salary	141,054,332	143,698,628	147,706,867	160,574,624	171,041,854	6.5%
11	Other Salary	8,938,933	9,803,711	9,983,338	6,865,751	7,212,778	5.1%
Total Salaries		149,993,266	153,502,339	157,690,205	167,440,375	178,254,632	6.5%
20	Fringe Benefits	39,587,913	38,706,464	41,891,636	51,442,471	57,808,873	12.4%
Total Benefits		39,587,913	38,706,464	41,891,636	51,442,471	57,808,873	12.4%
30	Purchased Services	16,283,634	17,155,867	17,642,035	17,605,693	21,236,157	20.6%
31	Utilities	7,192,827	7,646,983	8,612,139	8,149,655	9,052,127	11.1%
40	Supplies	5,405,906	5,973,188	6,808,924	7,024,730	7,537,639	7.3%
41	Books	1,817,636	1,474,383	1,562,231	1,912,349	1,992,754	4.2%
50	Equipment	1,815,113	695,673	944,123	834,477	2,451,415	193.8%
51	Vehicles/Buses	3,083,702	4,474,541	944,140	3,233,330	3,782,340	17.0%
71	Contributions to Oth	9,204,898	9,902,465	11,436,561	12,139,804	12,090,626	-0.4%
73	Contribution to Con	982,368	0	5,380,609	0	0	N/A
90	Other	2,068,228	2,073,856	4,468,921	2,295,989	3,124,349	36.1%
Total Other Operating Expenses		47,854,313	49,396,956	57,799,682	53,196,027	61,267,407	15.2%
TOTAL EXPENDITURES		237,435,492	241,605,759	257,381,524	272,078,873	297,330,912	9.3%

STAFFING

STAFFING TOTALS	3,742.0	3,721.8	3,705.5	3,845.5	3,987.2	3.7%
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Savannah-Chatham County Public Schools
 FY 2007-2008 Adopted Budget
Fund Balance Analysis - General Fund

	Amount	% of Expenditures
<u>FY 2007 Beginning Fund Balance - 7/1/06</u>		
Reserved /Designated	2,070,402	
Unreserved/Undesignated*	35,810,264	13.1%
Total Beginning Fund Balance - 7/1/06	\$ 37,880,666	
<u>FY 2007 Approved Fund Balance Use:</u>		
Supplemental Per Pupil Allotment	(985,208)	
Business System Replacement Reappropriation	(3,084,932)	
Groves Track Renovations	(850,000)	
FY 2007 Operations (Projected)	-	
Total Approved FB Use	\$ (4,920,140)	
<u>FY 2007 Projected Ending Fund Balance - 6/30/07</u>		
Reserved /Designated	2,070,402	
Unreserved/Undesignated*	30,890,124	11.1%
Projected Ending Fund Balance - 6/30/07	\$ 32,960,526	
<u>FY 2008 Projected Beginning Fund Balance - 7/1/07</u>		
Reserved /Designated	2,070,402	
Unreserved/Undesignated*	30,890,124	11.1%
Total Beginning Fund Balance - 7/1/07	\$ 32,960,526	
<u>FY 2008 Approved Fund Balance Use:</u>		
FY 2008 Operations	(7,809,009)	
Total Requested FB Use	\$ (7,809,009)	
<u>FY 2008 Projected Ending Fund Balance - 6/30/08</u>		
Reserved /Designated	2,070,402	
Unreserved/Undesignated*	23,081,115	7.8%
Projected Ending Fund Balance - 6/30/08	\$ 25,151,517	

NOTE: Board Policy 0406 establishes a 5% minimum, 10% maximum, and a target range of 7-10% for general fund fund balance (the Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures).

**Savannah - Chatham County Public Schools
FY 2007 - 2008 Adopted Budget**

General Fund Budget Estimate for the Budget, Program, and Planning Years

	PRIOR YEAR	CURRENT YEAR		BUDGET YEAR
	FY06 Actual	FY07 Adopted*	FY07 Modified*	FY08*
Revenues				
Local	144,215,687	143,633,707	143,725,469	157,932,732
State (Excluding Austerity Reductions)	121,871,974	122,549,790	123,222,578	130,466,887
State Austerity Reductions*	(7,739,117)	(3,608,139)	(3,608,139)	(2,960,516)
Federal	1,240,012	600,460	600,460	600,460
Total Revenues	259,588,555	263,175,818	263,940,368	286,039,563
Other Sources				
Capital Lease Proceeds	2,460,324	2,933,330	2,383,330	3,482,340
Operating Transfers In	282,101	-	-	-
TOTAL REVENUES AND OTHER SOURCES	262,330,980	266,109,148	266,323,698	289,521,903
Expenditures				
Base Salary**	147,706,867	160,532,896	159,913,606	170,392,239
Other Salary	9,983,338	6,932,166	7,597,031	6,676,656
Benefits	41,891,636	38,739,502	51,532,068	59,405,636
Other Purchased Services	7,228,816	19,509,311	5,792,736	7,788,406
Utilities	8,612,139	8,149,655	8,149,955	9,052,627
Transportation Services - Laidlaw	10,381,352	12,535,856	12,535,856	12,911,931
Supplies	6,808,924	7,018,886	8,105,769	7,572,617
Books	1,562,231	1,898,882	2,824,145	1,909,558
Equipment	944,123	837,937	1,911,005	2,348,145
Vehicles/Buses	944,140	3,233,330	3,216,330	3,782,340
Busines System Replacement	31,868	150,000	3,084,932	-
On-Behalf Payments	3,922,695	1,288,230	1,288,230	1,288,230
Other / Contingency	546,226	1,007,759	511,119	1,761,119
Total Expenditures	240,564,354	261,834,410	266,462,782	284,889,504
Other Uses				
Contributions to Other Funds***	11,436,561	12,139,804	11,749,908	12,441,408
Contribution to Capital Projects	5,380,609	-	850,000	-
TOTAL EXPENDITURES AND OTHER USES	257,381,524	273,974,214	279,062,690	297,330,912
Fund Balance Use****	4,949,456	(7,865,066)	(12,738,992)	(7,809,009)
No Roll-Back in FY 09 (Millage rate remains the same)				
No Roll-Back in FY 10 (Millage rate remains the same)				
No Roll-Back in FY 11 (Millage rate remains the same)				
No Roll-Back in FY 12 (Millage rate remains the same)				
Projected GAP	\$ -	\$ -	\$ -	\$ -

**Savannah - Chatham County Public Schools
FY 2007 - 2008 Adopted Budget**

General Fund Budget Estimate for the Budget, Program, and Planning Years

	PROGRAM YEARS			PLANNING YEAR I
	FY09	FY10	FY11	FY12
Revenues				
Local	165,001,478	171,132,825	177,504,409	184,125,676
State (Excluding Austerity Reductions)	134,360,786	138,371,026	142,501,094	146,754,581
State Austerity Reductions*	-	-	-	-
Federal	600,460	600,460	600,460	600,460
Total Revenues	299,962,724	310,104,311	320,605,963	331,480,717
Other Sources				
Capital Lease Proceeds	3,482,340	3,482,340	3,482,340	3,482,340
Operating Transfers In	-	-	-	-
TOTAL REVENUES AND OTHER SOURCES	303,445,064	313,586,651	324,088,303	334,963,057
Expenditures				
Base Salary**	175,929,987	184,344,168	190,335,353	196,521,252
Other Salary	6,893,647	7,117,691	7,349,016	7,587,859
Benefits	61,734,319	63,740,684	65,812,256	67,951,154
Other Purchased Services	7,866,290	7,944,953	8,024,403	8,104,647
Utilities	9,233,680	9,418,354	9,606,721	9,798,855
Transportation Services - Laidlaw	13,299,289	13,698,268	14,109,216	14,532,492
Supplies	7,724,069	7,878,550	8,036,121	8,196,843
Books	1,928,654	1,947,941	1,967,420	1,987,094
Equipment	2,371,626	2,395,342	2,419,295	2,443,488
Vehicles/Buses	3,782,340	3,782,340	3,782,340	3,782,340
Busines System Replacement	1,000,000	1,000,000	1,000,000	1,000,000
On-Behalf Payments	1,326,877	1,366,683	1,407,683	1,449,913
Other / Contingency	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures	294,090,778	305,634,974	314,849,824	324,355,937
Other Uses				
Contributions to Other Funds***	13,098,498	12,810,275	9,178,739	9,088,351
Contribution to Capital Projects	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	307,189,276	318,445,249	324,028,563	333,444,288
Fund Balance Use****	-	-	-	-
No Roll-Back in FY 09 (Millage rate remains the same)	(3,744,212)	(3,856,538)	(3,972,234)	(4,091,401)
No Roll-Back in FY 10 (Millage rate remains the same)	-	(3,856,538)	(3,972,234)	(4,091,401)
No Roll-Back in FY 11 (Millage rate remains the same)	-	-	(3,972,234)	(4,091,401)
No Roll-Back in FY 12 (Millage rate remains the same)	-	-	-	(4,091,401)
Projected GAP	\$ (7,488,424)	\$ (12,571,674)	\$ (11,856,962)	\$ (14,846,835)

*Assumes Austerity Reductions in FY 06 - FY 08 only.

***First principal payment comes due on SDA Series 1997 in FY 06.

****Use of Fund Balance to fund partially fund Austerity Reductions and Business System Replacement in FY 06

State Allotment Overview

The State Allotment is divided into several parts, each of which describes a major component of Georgia's comprehensive approach to improving education. The State of Georgia defines a Quality Basic Education (QBE) in terms of the major needs to be met by the public school program. The twenty major needs are as follows:

- (1) Implementing a quality basic education curriculum in public schools state wide which ensures that each student is provided ample opportunity to develop competencies necessary for lifelong learning as well as the competencies needed to maintain good physical and mental health, to participate actively in the governing process and community activities, to protect the environment and conserve public and private resources, and to be an effective worker and responsible citizen of high character;
- (2) Providing all children and youth in Georgia with access to a quality program which supports their development of essential competencies in order that they may realize their potential;
- (3) Providing an equitable public education finance structure which ensures that every student has an opportunity for a quality basic education, regardless of where the student lives, and ensures that all Georgians pay their fair share of this finance structure;
- (4) Establishing and maintaining state-wide standards which ensure that each student has access to a quality program;
- (5) Making teaching an attractive and rewarding profession in order to attract, retain, and fully utilize highly competent personnel in all public schools of the state;
- (6) Providing effective staff development and attractive incentive programs which will motivate public school personnel to enhance their competencies and perform to their potential throughout their career;
- (7) Providing local school systems with the incentives, resources, and technical assistance they need to plan and implement improvements in their programs on a continuing basis;
- (8) Providing parents and the general public with information on the quality of schools and the achievement of the public school students in Georgia;
- (9) Providing appropriate school facilities in which quality educational programs can be offered, particularly in the small and sparsely populated school systems;
- (10) Providing an accountability system to ensure that all students are receiving a quality instructional program so that all students can achieve at their highest level;
- (11) Providing a seamless education system to allow for the delivery of educational programs at all levels and the movement of students between programs and education agencies as efficiently and effectively as possible and to provide for coordination on a continuing basis between agencies responsible for education services;
- (12) Providing a safe school environment so that students can learn and mature without fear of violence or intimidation;
- (13) Providing access to nursing services so that teachers can deliver instructional services without the added responsibility of addressing students' nursing needs and so that students can receive nursing services while at school;
- (14) Providing academic intervention programs designed to assist students who are performing below grade level in order to increase their mastery of critical academic knowledge and skills;
- (15) Providing an alternative educational environment for those students who need a different educational structure in order to properly master critical academic knowledge and skills and to provide an environment where they can stay in school and acquire the knowledge and skills necessary for a productive life;
- (16) Providing students with advice and assistance in planning their academic and work careers and achieving those goals;
- (17) Providing an evaluation process for all school system personnel to assure the public that personnel are performing at acceptable levels and providing quality educational services to all students;
- (18) Providing an environment where parents and the community can participate in school activities and support school personnel as they work with students and address their academic needs;
- (19) Providing for parent and community participation in the establishment of school programs, policies, and management so that the school and community are connected in meaningful and productive ways and providing support for teachers and school leaders in addressing the school's needs; and
- (20) Providing a means whereby the foregoing might be met in order to provide an opportunity for a quality basic education to the citizens of the state and to discharge the responsibilities and obligations of the state to ensure a literate and informed society.

State Allotment Overview

Since different programs vary in their cost to operate, each of the 19 programs is assigned a different program weight. These weights reflect the cost of teachers and other instructional personnel; instructional materials; facility maintenance and operations (M&O) costs, media center personnel and materials costs; school and central office administration costs, and staff development.

The high school general education program is defined as the base program for the purpose of determining relative program costs. The costs of each component of the high school program (grades 9-12) are totaled and the result is given a weight of one. The other 18 programs are assigned weights that reflect their cost relative to that of the high school program. The following weights were assigned for FY 2008:

Program Name	Assigned Weight	Program Name	Assigned Weight
1. Kindergarten	1.6556	11. Special education Category I	2.3892
2. Kindergarten Early Intervention	2.0448	12. Special education Category II	2.8078
3. Primary grades (1-3)	1.2841	13. Special education Category III	3.5763
4. Primary grades (1-3) Early Intervention	1.7992	14. Special education Category IV	5.7995
5. Upper elementary grades (4-5)	1.0319	15. Special education Category V	2.4548
6. Upper elementary grades (4-5) Early Intervention	1.7934	16. Gifted	1.6642
7. Middle grades (6-8)	1.0157	17. Remedial education	1.3109
8. Middle school (6-8)	1.1204	18. Alternative Education	1.5994
9. High school general education (9-12)	1.0000	19. English Speakers of Other Languages	2.5234
10. Vocational labs (9-12)	1.1859		

The amount of funds included in the program weights for each professional position is the beginning teacher salary. To adjust for varying levels of training, experience and responsibility of these personnel, a percentage increase is added for each school system. For FY 2008, the training and experience adjustment average is 46.999097 percent for Chatham County.

Georgia Code contains several expenditure and position controls for the various State programs. These tests are currently under revision based on statutory changes made during the 2005 legislative session.

To determine annually the total funds initially earned for the QBE formula program in each local system, the following process is used:

1. Calculate the weighted average of the two most recent FTE counts for each eligible program using the State weighting formula and multiply by the program weight.
2. Multiply the product in (1) by the basic student cost established in the General Appropriations Act.
3. Add to the product in (2) above the program adjustment amount for training and experience.

State Allotment Overview

QBE Program Revenues

Kindergarten Program

The kindergarten program is a full-day program for 180 days per year in a classroom environment. The purpose of the kindergarten program is to prepare the child for a successful first-grade experience. No child will remain in kindergarten for more than two years, but students will be placed in the appropriate first-grade program. The FY 2008 State QBE allotment is \$13,016,543 for salaries and \$160,356 for other operating expenses for a total QBE program earning of \$13,176,899. The State will provide \$9,393,175 of these funds, with \$3,783,724 being provided from the local 5 mill share.

Early Intervention Programs

The kindergarten, primary grades, and upper elementary grades early intervention programs are designed to serve students with identified developmental deficiencies that are likely to result in problems in maintaining a level of performance consistent with expectations for their respective ages. The purpose of these early intervention programs is to provide additional instructional resources to help students who are performing below grade level to obtain the necessary academic skills to reach grade level performance in the shortest possible time. The FY 2008 State QBE allotment for the kindergarten early intervention program is \$1,615,703 for salaries and \$15,376 for other operating expenses for a total QBE program earning of \$1,631,079. The State will provide \$1,162,717 of these funds, with \$468,362 being provided from the local 5 mill share. The FY 2008 State QBE allotment for the primary grades early intervention program is \$2,877,363 for salaries and \$33,844 for other operating expenses, for a total QBE program earnings of \$2,911,207. The State will provide \$2,075,259 of these funds, with \$835,948 being provided from the local 5 mill share. The FY 2008 State QBE allotment for the upper elementary grades early intervention program is \$1,756,390 for salaries and \$16,124 for other operating expenses for a total QBE program earning of \$1,772,514. The State will provide \$1,263,540 of these funds, with \$508,974 being provided from the local 5 mill share.

Primary Grades (1-3) Program

The grouping of primary grades one through three is done for funding purposes. The purpose of this program is the mastery of the basic skills needed to achieve success in the higher grades. To be eligible for the first grade, a child must achieve a passing score on a school readiness assessment and be age six by September 1. If a child does not achieve a passing score on the second annual assessment, the student is referred for assessment for special education or early intervention. The FY 2008 State QBE allotment for the primary grades (1-3) program is \$26,555,542 for salaries and \$467,056 for other operating expenses for a total QBE program earning of \$27,022,598. The State will provide \$19,263,105 of these funds, with \$7,759,493 being provided from the local 5 mill share.

Upper Elementary Grades (4-5) Program

The upper elementary grades program consists, for funding purposes, of grades four through five. The purposes of this program are to assure mastery of essential skills and assist students in the transition into adolescence. Upper elementary grade students will also be provided opportunities to master more advanced skills and knowledge. The FY 2008 State QBE allotment for salaries in the upper elementary grades (4-5) program is \$11,383,988 and \$204,766 for other operating expenses for a total QBE program earning of \$11,588,754. The State will provide \$8,261,063 of these funds, with \$3,327,691 being provided from the local 5 mill share.

State Allotment Overview

Middle Grades (6-8) Program

A middle grades program that, for funding purposes, consists of grades six through eight and not offered in a Middle School environment as defined by the State. The purposes of this program are to assure mastery of essential skills, assist students in the transition into adolescence, and prepare students to select courses in high school that are consistent with their abilities and aspirations. Middle grade students will also be provided opportunities to master more advanced skills and knowledge. The FY 2008 State QBE allotment for salaries in the middle grades (6-8) program is \$254,078 and \$4,622 for other operating expenses for a total QBE program earning of \$258,700. The State will provide \$184,415 of these funds, with \$258,700 being provided from the local 5 mill share.

Middle School (6-8) Program

A middle school program that, for funding purposes, consists of grades six through eight and is offered in a Middle School environment as defined by the State. As with the middle grades program, the purposes of this program are to assure mastery of essential skills, assist students in the transition into adolescence, and prepare students to select courses in high school that are consistent with their abilities and aspirations. Middle school students will also be provided opportunities to master more advanced skills and knowledge. The FY 2008 State QBE allotment for salaries in the middle school (6-8) program is \$21,869,302 and \$351,038 for other operating expenses for a total QBE program earning of \$22,220,340. The State will provide \$15,839,807 of these funds, with \$6,380,533 being provided from the local 5 mill share.

High School General Education (9-12) Program

A high school program that, for funding purposes, consists of grades nine through twelve. This component must include provisions for both vocational and non-vocational instruction and must prepare students for post-high school education and/or training as well as to assume productive and contributing lives in society. The FY 2008 State QBE allotment for salaries in the high school general education program is \$18,257,122 and \$618,132 for other operating expenses for a total QBE program earning of \$18,875,254. The State will provide \$13,455,257 of these funds, with \$5,419,997 being provided from the local 5 mill share.

Vocational (9-12) Laboratory

Vocational Laboratory experiences usually involve small teacher-student ratios due to the need for individualized, hands-on instruction and to maintain student safety. The FY 2008 State QBE allotment for salaries in the Vocational Laboratory Program is \$4,348,465 and \$411,659 for other operating expenses for a total QBE program earning of \$4,760,124. The State will provide \$3,393,262 of these funds, with \$1,366,862 being provided from the local 5 mill share.

Special Education

Preschool children (ages zero through four) who have severe handicapping conditions may receive special services. State funds may be used for these children at State schools and psychoeducational centers, but local systems that serve such children must use only federal or local funds. School-age students may receive special education services if they have emotional, physical, communicative or intellectual characteristics that require a modified school program to enable them to achieve to their potential.

State Allotment Overview

The State considers this component to include five categories defined by type of exceptionality. Each area necessitates unique instructional requirements that result in variations in program costs.

1. Category I: Self-contained specific learning disabled and self-contained speech-language disordered
2. Category II: Mildly mentally handicapped
3. Category III: Behavior disordered, moderately mentally handicapped, severely mentally handicapped, resource specific learning disabled, resource speech-language disordered, self-contained hearing impaired and deaf, self-contained orthopedically handicapped, and self-contained other health impaired
4. Category IV: Deaf-blind, profoundly mentally handicapped, visually impaired and blind, resource hearing impaired and deaf, resource orthopedically handicapped, and resource other health impaired
5. Category V: Inclusion

The FY 2008 State QBE allotment for salaries in the Special Education Program is \$25,443,925 and \$518,607 for other operating expenses for a total QBE program earning of \$25,962,532. The State will provide \$18,507,434 of these funds, with \$7,455,098 being provided from the local 5 mill share. The State QBE program earnings for the Itinerant and Supplemental Speech programs are \$50,508, which includes State funds of \$36,005 and \$14,503 from the local 5 mill share.

Gifted Education

Students who are intellectually gifted, usually the top four to five percent of all students, qualify for this program. The State recognizes that higher costs are involved in gifted programs and weights the program for funding accordingly. The FY 2008 State QBE allotment for salaries in the Gifted Education Program is \$10,024,344 and \$164,436 for other operating expenses for a total QBE program earning of \$10,188,780. The State will provide \$7,263,089 of these funds, with \$2,925,691 being provided from the local 5 mill share.

English Speakers of Other Languages Program

This program assists students whose native language is not English, including listening, speaking, reading and writing in English to a proficiency level that will allow them to function successfully with the regular instructional program. The State allotment for the Limited Speaking Program for FY 2008 is \$658,328 for salaries and \$3,112 for operating costs, for a total allotment of \$661,440. The State will provide \$471,509 of these funds, with \$189,931 being provided from the local 5 mill share.

Remedial Education

The Remedial Education is an instructional program designed for students in grades 6-12 who have identified deficiencies in Reading, Writing and Mathematics. This program provides individualized basic skills instruction as mandated by Georgia Law in the areas of reading, writing, and mathematics.

State Allotment Overview

Eligibility

1. Students in grades six through twelve are eligible for remedial education services if they meet two or more of the following criteria:
 - a. A formal student support team process containing documented evidence that supports remedial placement
 - b. The student has been retained in the grade in which he or she is enrolled.
 - c. The student is eligible to receive services under Part A of Chapter 1 of Title 1.
 - d. The student has been recommended by a teacher who has documented any one of the following:
 - i. Low performance in reading.
 - ii. Low performance in math.
 - iii. Inability to verbally express ideas or write or dictate a meaningful sentence.
- Current standardized test information indicates the student has scored at or below the twenty-fifth percentile in reading, writing or mathematics.
2. For participation in middle school remediation programs, the most recent Criterion referenced Competency Test (CRCT) scores indicate the student has a score in the “Does Not Meet” category in reading or English/language arts, or mathematics.
3. For participation in high school remediation programs, the most recent state assessment scores indicate the student has a score in the “Does Not Meet” or “Failed” category in reading, or English/language arts, or mathematics.
4. Students in grades eleven and twelve who have taken and failed the Georgia High School Graduation Test are eligible in reading, writing or mathematics for remedial service.
5. Students in grades 6-12 who are receiving services under the special education program (O.C.G.A. §) may participate in remedial education programs if their Individualized Education Programs (IEP) specify that they meet the eligibility requirements as specified above, and if their special education program is not designed to address their respective reading, mathematics, or writing deficiencies.

Alternative Education

The Alternative Education program is one that: is provided in a setting other than a student's regular classroom; is located on or off of a regular school campus and may include in-school suspension; provides for the students who are assigned to the alternative education program to be separated from students who are not assigned to the program; focuses on English, language arts, mathematics, science, history, and self-discipline; provides for students' education and behavioral needs; and provides supervision and counseling. Local school systems may provide an In-School Suspension program, a CrossRoads Alternative Education Program (defined as a type of alternative education program that provides for the educational needs of students who have been adjudicated, have been removed from the regular school program due to disruptive or violent behavior, or are returning from placement in a Department of Juvenile Justice facility), a School-Community Guidance Center, a Community Based Alternative Education Program, and /or any other alternative education program model that otherwise meets the requirements of this rule. The State allotment for the Alternative Education Program for FY 2008 is \$1,688,940 for salaries and \$19,370 for operating costs, for a total allotment of \$1,708,310. The State will provide \$1,217,772 of these funds, with \$490,538 being provided from the local 5 mill share.

State Allotment Overview

Staff Development Programs

The State recognizes the importance of effective staff development by targeting a portion of total professional salary costs as a financing base for continuing education activities for all instructional and leadership personnel.

The State allotment for staff and professional development for FY 2008 is \$782,467. The State will provide 557,783 of these funds, with \$224,684 being provided from the local 5 mill share.

Media Center Programs

The State recognizes that quality instructional services cannot be provided to students unless adequate library materials and specially trained personnel are available as resources. State funding assists in providing for a media specialist for each base-sized school as well as providing some monies to maintain and improve each center's materials and equipment. The FY 2008 State QBE allotment for salaries in the Media Center Program is \$3,538,343 and \$463,527 for other operating expenses for a total QBE program earning of \$4,001,870. The State will provide \$2,852,740 of these funds, with \$1,149,130 being provided from the local 5 mill share.

Indirect Cost

Direct instructional services for students cannot be rendered unless a number of support-related activities and services exist. Some examples include central administration, school administration, psychologists and social workers, special education support staff, utilities, and other facilities maintenance and operational costs. The FY 2008 State QBE allotment for salaries in indirect cost is \$11,320,400 and \$10,617,139 for other operating expenses for total QBE program earning of \$21,937,539. The State will provide \$15,638,211 of these funds, with \$6,299,328 being provided from the local 5 mill share.

Categorical Grants

Pupil Transportation Program

The Pupil Transportation program funds bus drivers and attendants, bus replacement, and transportation operational costs. The State allotment for the Pupil Transportation Program for FY 2008 is \$3,457,651.

Nursing Services

Nursing Services are funded by the State at \$20,000 per district plus an additional fixed amount per full-time equivalent student. This is a categorical grant and the funds must be used for nursing services (either for system employees or contracted services) or returned to the State treasury. The funds cannot be used for supplies or equipment. For FY 2008, the total grant amount is \$562,915.

State Allotment Overview

Equalization

State law recognizes that there is great variation among school systems in the amount of money they can raise per student for each additional mill levied. The more additional mills levied, the more unequal becomes the educational opportunity among school systems. The State aid formula provides a method to partially deal with this problem. For each mill levied beyond the five mill local fair share up to fifteen mills, the State will provide the funds needed to make the amount raised per student equal to the amount raised per student in the 75th percentile system. The FY 2008 State allotment for the Educational Equalization Funding Grant is \$0.

Local Five Mill Share

The State requires local school systems to be "minority partners" in funding the Quality Basic Education (QBE) program. Intended to represent a share of total per student costs that fall in the range of 15 to 20 percent, systems are required to levy five effective mills as their "share". The five mills are levied on 40 percent of the most recent equalized adjusted school property tax digest, excluding statewide homestead exemptions. The amount of local five-mill share is applied as a reduction in State funding to each of the 19 QBE programs above. The total amount of Local Five Mills is capped at 20 percent of total QBE program earnings. The local five mill share for FY 2008 is \$49,547,063 for the Savannah-Chatham County Public School system. The allocation of this five mill share is reflected in the description of each program above.

Mid-Term Adjustment

Since the State funding formula used to project State aid is based on full-time equivalent student counts that are taken in previous school years, the Georgia Department of Education (GADOE) will adjust the total State aid earned as more recent counts become available. If the more recent counts result in an increase in funds needed, the DOE will request the additional funds from the General Assembly. If the student count is less than was originally calculated, districts are currently "held harmless" for the remainder of that fiscal year.

Amended Formula Adjustment

When the Georgia Legislature fails to appropriate the amount of funding required to fully fund the QBE formula earnings, amended formula adjustments are made to the State allotment amount. For FY 2008, this amount is (\$3,025,385). School districts are given the flexibility to apply these reductions to any of the QBE programs.

Savannah - Chatham County Public Schools

FY 2007 - 2008 Adopted Budget

Local Five Mill Share

FY 2006

Property Class	Assessed Value	Divided By Sales Ratio	100% Value
Real Property	\$ 6,172,339,811	38.76%	\$ 15,924,509,316
Personal Property	1,424,323,537	38.76%	3,674,725,328
Current Use	15,238,403	40.00%	38,096,008
Motor Vehicles	532,734,547	40.00%	1,331,836,368
Public Utility (100%)			638,187,794
Timber (100%)			1,736,725
al 100% Adjusted County Digest			\$ 21,609,091,539

Assessed Value (@ 40%)	\$ 8,643,636,616
Less State Exemptions (Estimated)	323,600,000
Net Equalized Digest	<u>\$ 8,320,036,616</u>

Local Five Mills*

\$ 41,600,183

Reduced Amount > \$ 40,715,007

FY 2007

Property Class	Assessed Value	Divided By Sales Ratio	100% Value
Real Property	\$ 6,804,080,016	38.75%	\$ 17,558,916,170
Personal Property	1,420,309,189	38.75%	3,665,314,036
Current Use	18,262,761	40.00%	45,656,903
Motor Vehicles	532,592,954	40.00%	1,331,482,385
Public Utility (100%)			635,682,351
Timber (100%)			2,706,080
al 100% Adjusted County Digest			\$ 23,239,757,925

Assessed Value (@ 40%)	\$ 9,295,903,170
Less State Exemptions (Estimated)	331,600,000
Net Equalized Digest	<u>\$ 8,964,303,170</u>

Local Five Mills*

\$ 44,821,516

**Projected LFM amount has been reduced in FY 2007 from the amount calculated above because of the 20% State-wide cap.*

Reduced Amount > \$ 44,715,587

FY 2008

Property Class	Assessed Value	Divided By Sales Ratio	100% Value
Real Property	\$ 9,427,947,048	38.75%	\$ 24,330,185,930
Personal Property	1,816,396,985	38.75%	4,687,476,090
Current Use	18,262,761	40.00%	45,656,903
Motor Vehicles	584,847,980	40.00%	1,462,119,950
Public Utility (100%)			635,682,351
Timber (100%)			2,622,380
Total 100% Adjusted County Digest			\$ 31,163,743,604

Assessed Value (@ 40%)	\$ 12,465,497,442
Less State Exemptions (Estimated)	804,850,731
Net Equalized Digest	<u>\$ 11,660,646,711</u>

Local Five Mills*

\$ 58,303,234

**Projected LFM amount has been reduced in FY 2008 from the amount calculated above because of the 20% State-wide cap.*

Projected Reduced Amount > \$ 49,547,063

FY 2009

Property Class	Assessed Value	Divided By Sales Ratio	100% Value
Real Property	\$ 9,427,947,048	38.75%	\$ 24,330,185,930
Personal Property	1,816,396,985	38.75%	4,687,476,090
Current Use	18,262,761	40.00%	45,656,903
Motor Vehicles	602,464,780	40.00%	1,506,161,950
Public Utility (100%)			635,682,351
Timber (100%)			2,866,203
Total 100% Adjusted County Digest			\$ 31,208,029,427

Assessed Value (@ 40%)	\$ 12,483,211,771
Less State Exemptions (Estimated)	828,996,253
Net Equalized Digest	<u>\$ 11,654,215,518</u>

Local Five Mills*

\$ 58,271,078

**Projected LFM amount has been reduced in FY 2009 from the amount calculated above because of the 20% State-wide cap.*

Projected Reduced Amount > \$ 51,033,475

FY 2008 Adopted Budget

General Fund

Selected Program Budgets



Savannah-Chatham County Public Schools

Savannah-Chatham County Public Schools
FY 2008 Adopted Budget
General Fund Expenditures and Other Uses Summary
Specialty Programs

	10	11	20	30	31	40	41	50	90	Total
	Salary	Other Salaries	Benefits	Purchased Services	Utilities	Supplies	Books	Equipment	Other	Budget
<u>Elementary Schools</u>										
Marshpoint Elementary	207,715	5,500	67,449	15,500		24,000	1,000			321,164
J.G. Smith Elementary	183,152	12,220	54,099	6,600		16,798		3,932		276,801
Islands Elementary	54,294	600	17,688	28,677		7,500	500	5,000		114,259
Heard Elementary	71,277	26,900	26,687	13,800		14,000	9,500	10,000		172,164
Ellis Elementary	283,709	5,550	88,477	29,514		15,500	5,000	3,360		431,110
Bloomingdale Elementary	217,856	19,600	76,768	9,000		18,000		10,000		351,224
Bartow Elementary	87,998	16,200	31,640	9,200		5,800	3,500			154,338
Sub-Total	1,106,001	86,570	362,808	112,291		101,598	19,500	32,292		1,821,060
<u>Middle Schools</u>										
Shuman Middle	210,782	5,400	73,236	36,500		11,500		19,000		356,418
Mercer Middle	136,837	10,600	47,338	18,600		15,000	12,000			240,375
DeRenne Middle	83,216	10,800	29,578	7,330		8,900	1,000	3,500		144,324
Coastal Middle	98,291	1,200	34,047	34,600		14,000	1,000	3,000		186,138
Sub-Total	529,126	28,000	184,199	97,030		49,400	14,000	25,500		927,255
<u>High Schools</u>										
Savannah Arts Academy	277,598	37,100	96,047	49,000		46,000	5,000	15,000		525,745
Johnson High	152,692	900	52,826	79,000		6,000	14,000	4,000		309,418
Jenkins High	176,195	6,400	59,740	25,500		17,000	10,000	18,000		312,835
Sub-Total	606,485	44,400	208,613	153,500		69,000	29,000	37,000		1,147,998
<u>Academic Services</u>										
Academic Affairs		17,000	1,300	42,200	1,000	5,000	300	2,000		68,800
Sub-Total		17,000	1,300	42,200	1,000	5,000	300	2,000		68,800
Grand Total	2,241,612	175,970	756,920	405,021	1,000	224,998	62,800	96,792		3,965,113

Savannah-Chatham County Public Schools
FY 2008 Adopted Budget
General Fund Expenditures and Other Uses Summary
Gifted Program

	10	11	20	40	90	Total
	Salaries	Other Salaries	Benefits	Supplies	Other	Budget
<u>Elementary Schools</u>						
Bartow Elementary	227,429	2,700	78,778	3,848		312,755
Bloomington Elementary	102,411	1,200	35,474	684		139,769
Butler Elementary	215,542	2,388	74,654	3,512		298,466
East Broad Elementary	50,765	600	17,585	599		69,549
Ellis Elementary	224,776	2,400	77,845	2,480		307,501
Gadsden Elementary	58,740	600	20,341	1,026		80,707
Garden City Elementary	49,109	600	17,014	599		67,322
Garrison Elementary	29,370	300	10,171	86		39,927
Georgetown Elementary	320,294	3,900	110,962	6,413		444,769
Gould Elementary	112,815	1,500	39,094	2,309		155,718
Haven Elementary	23,464	300	8,129	86		31,979
Heard Elementary	206,355	2,400	71,480	2,993		283,228
Hesse Elementary	169,265	2,100	58,641	2,195		232,828
Hodge Elementary	26,688	300	9,245	1,112		37,345
Howard Elementary	408,009	4,500	141,311	7,012		560,832
Islands Elementary	138,121	1,800	47,856	2,793		190,770
Isle Of Hope Elementary	96,490	1,200	33,427	1,796		132,913
J.G. Smith Elementary	159,452	1,800	55,229	1,581		218,362
Largo-Tibet Elementary	143,972	1,500	49,858	2,593		198,323
Low Elementary	24,146	300	8,366	494		33,306
Marshpoint Elementary	448,006	4,800	155,156	6,483		615,145
Pooler Elementary	172,919	2,100	59,902	2,394		237,315
Pt Wentworth Elementary	34,292	294	11,869	342		46,797
Pulaski Elementary	58,740	600	20,341	513		80,194
Southwest Elementary	202,747	2,094	70,208	3,335		278,384
Spencer Elementary	25,562	300	8,855	513		35,230
Thunderbolt Elementary	48,293	600	16,731	1,454		67,078
West Chatham Elementary	192,980	2,400	66,856	1,976		265,472
White Bluff Elementary	120,290	1,200	41,650	2,736		165,876
Windsor Forest Elementary	136,355	1,500	47,227	1,747		188,904
Sub-Total	4,227,397	48,276	1,464,255	65,704		5,816,764
<u>Middle Schools</u>						
Bartlett Middle	28,266	300	9,788	684		39,038
Coastal Middle	568,771	6,600	197,017	8,634		781,422
DeRenne Middle	370,386	4,500	128,308	3,353		507,897
Hubert Middle	18,875	300	6,545	171		25,891
Mercer Middle	158,938	2,100	55,072	3,506		219,616
Myers Middle	18,875	300	6,545	342		26,062
Oglethorpe Academy	147,751		51,045		1,454	200,250
Shuman Middle	74,357	900	25,760	1,796		102,813
Southwest Middle	281,712	3,600	97,604	1,867		390,783
West Chatham Middle	193,247	2,100	66,928	4,226		266,551
Sub-Total	1,861,178	20,700	644,612	24,579	1,454	2,560,323

Savannah-Chatham County Public Schools
 FY 2008 Adopted Budget
 General Fund Expenditures and Other Uses Summary
Gifted Program

	10 Salaries	11 Other Salaries	20 Benefits	40 Supplies	90 Other	Total Budget
<u>High Schools</u>						
Beach High	24,146	300	8,366	1,026		33,838
Groves High	144,710	1,800	50,137	3,078		199,725
Jenkins High	516,705	6,294	178,998	6,157		708,154
Johnson High	146,545	2,100	50,788	3,592		203,025
Savannah Arts Academy	1,267,185	14,088	438,894	18,471		1,738,638
Savannah High	36,710	300	12,706	2,565		52,281
Windsor High	123,315	1,800	42,740	3,592		171,447
Sub-Total	2,259,316	26,682	782,629	38,481		3,107,108
<u>Non-Departmental</u>						
Non Departmental		5,000				5,000
Sub-Total		5,000				5,000
<u>Academic Services</u>						
Academic Affairs	187,269		65,447	13,112		267,828
Sub-Total	187,269		65,447	13,112		267,828
	8,535,160	100,658	2,956,943	141,876	1,454	11,757,023

Savannah-Chatham County Public Schools
 FY 2008 Adopted Budget
General Fund Expenditures and Other Uses Summary
Remedial Education Program(REP)

	10	11	20	30	40	41	90	Total Budget
	Salaries	Other Salaries	Benefits	Purchased Services	Supplies	Books	Other	
<u>Middle Schools</u>								
Bartlett Middle	37,750	600	13,087		1,000			52,437
Coastal Middle	36,500	600	12,657		1,000			50,757
DeRenne Middle	93,232	1,200	32,301		1,000			127,733
Hubert Middle	37,750	600	13,087		1,000			52,437
Mercer Middle	79,344	900	27,483		1,003			108,730
Myers Middle	108,419	1,500	37,572		1,000			148,491
Shuman Middle	33,053	600	11,465		1,000			46,118
Southwest Middle	51,928	900	18,010		1,000			71,838
West Chatham Middle	50,765	600	17,585		1,000			69,950
Sub-Total	528,741	7,500	183,247		9,003			728,491
<u>High Schools</u>								
Beach High	266,052	4,200	92,235		2,000			364,487
Groves High	90,063	1,200	31,210		1,500			123,973
Jenkins High	74,750	1,200	25,915		1,500			103,365
Johnson High	89,053	1,500	30,882		1,500			122,935
Savannah High	111,796	1,500	38,741		1,500			153,537
Windsor High	80,654	1,200	27,955		1,500			111,309
Sub-Total	712,368	10,800	246,938		9,500			979,606
<u>Non-Departmental</u>								
Non Departmental		5,000						5,000
Sub-Total		5,000						5,000
Grand Total	1,241,109	23,300	430,185		18,503			1,713,097

Savannah-Chatham County Public Schools
 FY 2008 Adopted Budget
 General Fund Expenditures and Other Uses Summary
Special Education Program

	10	11	20	30	31	40	41	50	90	Total
	Salaries	Other Salaries	Benefits	Purchased Services	Utilities	Supplies	Books	Equipment	Other	Budget
Elementary Schools										
Bartow Elementary	154,191	2,654	53,471			3,000				213,316
Bloomington Elementary	173,926	2,669	60,295			3,500				240,390
Butler Elementary	274,269	6,072	95,221			8,000				383,562
East Broad Elementary	547,542	5,820	189,620			9,000				751,982
Ellis Elementary	208,864	3,704	72,445			3,700				288,713
Gadsden Elementary	224,000	4,424	77,731			5,500				311,655
Garden City Elementary	254,127	4,664	88,154			6,000				352,945
Garrison Elementary	241,821	3,944	83,850			4,000				333,615
Georgetown Elementary	377,707	7,422	131,064			7,000				523,193
Gould Elementary	533,702	9,747	185,137	3,000		12,000				743,586
Haven Elementary	200,822	3,569	69,654	0		4,700				278,745
Heard Elementary	279,942	3,974	97,024			5,500				386,440
Hesse Elementary	491,957	7,349	167,169			5,500				671,975
Hodge Elementary	132,937	2,474	46,117			2,500				184,028
Howard Elementary	243,940	5,922	84,734			5,500				340,096
Islands Elementary	353,726	5,324	122,620			7,000				488,670
Isle Of Hope Elementary	290,433	6,598	100,849			8,000				405,880
J.G. Smith Elementary	156,866	2,654	54,397			4,000				217,917
Largo-Tibet Elementary	240,564	3,749	83,403			5,500				333,216
Low Elementary	557,474	10,690	193,419			11,500				773,083
Marshpoint Elementary	647,831	12,445	224,775	3,500		9,500				898,051
Pooler Elementary	202,916	5,367	70,515			5,000				283,798
Pt Wentworth Elementary	233,275	4,604	80,948	500		5,500				324,827
Pulaski Elementary	259,322	8,247	90,225	1,500		5,000				364,294
Southwest Elementary	287,749	4,724	99,775			8,000				400,248
Spencer Elementary	315,960	5,386	109,577			8,000				438,923
Thunderbolt Elementary	320,217	5,864	111,085			6,200				443,366
West Chatham Elementary	277,107	4,529	96,082			5,000				382,718
White Bluff Elementary	433,858	10,270	150,682	2,000		9,500				606,310
Windsor Forest Elementary	260,426	4,724	90,336			6,000				361,486
Sub-Total	9,177,471	169,583	3,180,374	10,500		189,100				12,727,028

Middle Schools

Bartlett Middle	556,337	9,522	192,940	500		12,500				771,799
Coastal Middle	494,767	9,222	171,642			12,000				687,631
DeRenne Middle	507,394	8,187	175,930	500		10,000				702,011
Hubert Middle	443,145	8,352	153,738			12,000				617,235
Mercer Middle	319,398	5,878	110,798			8,500				444,574
Myers Middle	613,849	9,372	212,801	0		15,000				851,022
Oglethorpe Academy	105,206	1,320	36,448			2,000				144,974
Shuman Middle	354,799	6,044	123,038			7,000				490,881
Southwest Middle	532,169	8,392	184,499			12,000				737,060
Tompkins Middle	0	0	0			0				0
West Chatham Middle	601,009	10,122	208,418			17,000				836,549
Sub-Total	4,528,073	76,411	1,570,252	1,000		108,000				6,283,736

Savannah-Chatham County Public Schools
 FY 2008 Adopted Budget
 General Fund Expenditures and Other Uses Summary
Special Education Program

	10	11	20	30	31	40	41	50	90	Total Budget
	Salaries	Other Salaries	Benefits	Purchased Services	Utilities	Supplies	Books	Equipment	Other	
<u>High Schools</u>										
Beach High	702,128	11,696	243,477	1,000		12,000				970,301
Groves High	638,269	12,025	221,441	1,500		16,500				889,735
Jenkins High	818,220	13,645	283,731	2,000		16,000				1,133,596
Johnson High	764,095	11,247	264,853	2,000		15,500				1,057,695
Savannah Arts Academy	105,497	1,260	36,546			2,200				145,503
Savannah High	699,486	10,258	242,456	1,500		10,500				964,200
Windsor High	574,809	11,845	199,491	2,000		14,000				802,145
Sub-Total	4,302,504	71,976	1,491,995	10,000		86,700				5,963,175
<u>Other Educational Programs</u>										
Alternative Learning Center	150,139	5,158	52,263			6,000				213,560
Coastal GA Comprehensive Acade	143,988	1,950	49,897							195,835
Woodville-Tompkins	142,218	3,974	49,440							195,632
Sub-Total	436,345	11,082	151,600			6,000				605,027
<u>Non-Departmental</u>										
Non Departmental	15,000	10,000								25,000
Sub-Total	15,000	10,000								25,000
<u>Academic Services</u>										
Exceptional Children	2,672,474	8,998	916,800	86,115	0	15,200	1,000	1,000		3,701,587
Sub-Total	2,672,474	8,998	916,800	86,115	0	15,200	1,000	1,000		3,701,587
	21,131,867	348,050	7,311,021	107,615	0	405,000	1,000	1,000		29,305,553

Savannah-Chatham County Public Schools
 FY 2008 Adopted Budget
 General Fund Expenditures and Other Uses Summary
Staff Development

	10	11	20	30	40	41	50	70	90	Total
	Salaries	Other Salaries	Benefits	Purchased Services	Supplies	Books	Equipment	Indirect Cost	Other	Budget
Elementary Schools										
Bartow Elementary		1,700	129	3,000	1,091					5,920
Bloomington Elementary				6,080						6,080
Butler Elementary				5,000	2,920					7,920
East Broad Elementary				4,000	3,200					7,200
Ellis Elementary		300	23	5,817	0					6,140
Gadsden Elementary		2,000	153	3,000	2,287					7,440
Garden City Elementary		2,500	191	2,800	829					6,320
Garrison Elementary		600	46	5,514						6,160
Georgetown Elementary				6,000	480					6,480
Gould Elementary		1,500	115	2,000	2,865					6,480
Haven Elementary		0	0	3,500	1,060					4,560
Heard Elementary		2,000	153	4,000	327					6,480
Hesse Elementary		0	0	4,000	1,250					5,250
Hodge Elementary				3,000	1,960					4,960
Howard Elementary		3,000	230	3,200	440					6,870
Islands Elementary		0	0	5,000	1,960					6,960
Isle Of Hope Elementary				3,120	2,000					5,120
J.G. Smith Elementary		0	0	3,000	1,240					4,240
Largo-Tibet Elementary		4,000	306		1,934					6,240
Low Elementary		2,000	153	1,300	2,597					6,050
Marshpoint Elementary		5,000	382	2,000	2,058					9,440
Pooler Elementary		1,000	76	3,324						4,400
Pt Wentworth Elementary		1,000	76	3,000	644					4,720
Pulaski Elementary		300	23	4,000	1,677					6,000
Southwest Elementary		2,100	161	4,539	0					6,800
Spencer Elementary		1,000	76	3,987	2,217					7,280
Thunderbolt Elementary				5,000	2,760					7,760
West Chatham Elementary		900	69	2,800	2,551					6,320
White Bluff Elementary		3,000	229	4,851						8,080
Windsor Forest Elementary		1,500	115	3,000	745					5,360
Sub-Total		35,400	2,706	109,832	41,092					189,030

Middle Schools

Bartlett Middle				6,000	720					6,720
Coastal Middle		4,900	376	2,004						7,280
DeRenne Middle		3,300	253	3,000	1,447					8,000
Hubert Middle		1,100	84	3,000	1,416					5,600
Mercer Middle				6,300	500					6,800
Myers Middle				4,000	3,600					7,600
Oglethorpe Academy					0				3,360	3,360
Shuman Middle		0	0	4,500	3,100					7,600
Southwest Middle		2,000	153	3,000	1,610					6,763
Tompkins Middle				0	0					0
West Chatham Middle		0	0	7,000	760					7,760
Sub-Total		11,300	866	38,804	13,153				3,360	67,483

Savannah-Chatham County Public Schools
 FY 2008 Adopted Budget
 General Fund Expenditures and Other Uses Summary
Staff Development

	10	11	20	30	40	41	50	70	90	Total
	Salaries	Other Salaries	Benefits	Purchased Services	Supplies	Books	Equipment	Indirect Cost	Other	Budget
<u>High Schools</u>										
Beach High				10,160	400					10,560
Groves High		600	46	10,874	2,000					13,520
Jenkins High		3,000	230	8,770	0					12,000
Johnson High				10,000	560					10,560
Savannah Arts Academy		700	53	4,530	1,197					6,480
Savannah High		632	48	5,000	952					6,632
Windsor High		4,683	358	3,500	1,139					9,680
Sub-Total		9,615	735	52,834	6,248					69,432
<u>Other Educational Programs</u>										
Alternative Learning Center		724	55		1,721					2,500
Coastal GA Comprehensive Acade		557	43	3,000	0					3,600
Corporate Academies				1,500						1,500
Massie Heritage Center		0	0	3,000						3,000
Oatland Island				2,000						2,000
Sub-Total		1,281	98	9,500	1,721					12,600
<u>Academic Services</u>										
Professional Development	20,645	180,500	19,549	96,937	62,343		4,000			383,974
Sub-Total	20,645	180,500	19,549	96,937	62,343		4,000			383,974
<u>Executive Management</u>										
Board Office				15,000						15,000
Sub-Total				15,000						15,000
<u>Support Services</u>										
Campus Police				15,000	0					15,000
Sub-Total				15,000	0					15,000
<u>Data & Information</u>										
Data & Information				6,000						6,000
Sub-Total				6,000						6,000
	20,645	238,096	23,954	343,907	124,557		4,000		3,360	758,519

Savannah-Chatham County Public Schools
 FY 2008 Adopted Budget
General Fund Expenditures and Other Uses Summary
Vocational Lab

	10	11	20	30	31	40	41	50	70	Total
	Salaries	Other Salaries	Benefits	Purchased Services	Utilities	Supplies	Books	Equipment	Indirect Cost	Budget
<u>High Schools</u>										
Beach High	406,347	4,800	140,759	11,746		27,000	0	8,015		598,667
Groves High	446,440	10,800	155,068	7,000	0	32,000	0	6,086		657,394
Jenkins High	602,474	7,200	208,701	8,100		39,000	0	16,953		882,428
Johnson High	493,912	6,600	171,149	13,000		41,000	0	6,534		732,195
Savannah Arts Academy	77,255	1,200	26,783	4,200		4,844	0	1,768		116,050
Savannah High	318,080	4,200	110,217	9,000		28,000	0	9,584		479,081
Windsor High	325,607	4,200	112,816	7,500		25,000	0	12,780		487,903
Sub-Total	2,670,115	39,000	925,493	60,546	0	196,844	0	61,720		3,953,718
<u>Other Educational Programs</u>										
Alternative Learning Center	37,750		13,041							50,791
Early College	51,125	600	17,709							69,434
Woodville-Tompkins	539,535	14,250	189,515	13,500		59,000		20,048		835,848
Sub-Total	628,410	14,850	220,265	13,500		59,000		20,048		956,073
<u>Non-Departmental</u>										
Non Departmental		5,000								5,000
Sub-Total		5,000								5,000
<u>Academic Services</u>										
Academic Affairs	0	0	0							0
Technical Ed Department		200,000	68,057							268,057
Sub-Total	0	200,000	68,057							268,057
	3,298,525	258,850	1,213,815	74,046	0	255,844	0	81,768		5,182,848