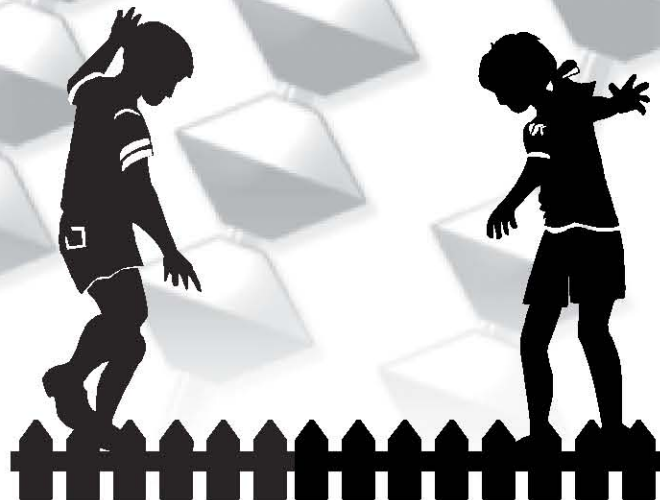




Budget

SPECIAL REVENUE FUNDS



SAVANNAH-CHATHAM COUNTY PUBLIC SCHOOLS

The Title IV Fund (fund 412) is a special revenue fund used to record financial activity relating to 21st Century Schools as defined in Title IV of the No Child Left Behind (NCLB) Act of 2001.

For FY 2008, this fund is budgeted at \$2,007,621.

Title IV (21st Century Schools), Part A of the No Child Left Behind (NCLB) Act of 2001 (also known as the Safe and Drug Free Schools and Communities Act) provides funding to implement drug and violence prevention programs to foster a safe and drug-free learning environment that supports student achievement. Title IV-A funding is used to operate a comprehensive program that provides a systematic approach to violence and drug prevention with the goal of reducing alcohol, other drug use, and violence among the students and staff in Chatham County Schools. Various activities and programs are conducted regularly on both a system wide and school level basis. These activities and programs are designed to meet the needs of the students, staff, and parents at each school.

Title IV (21st Century Schools), Part B of the No Child Left Behind (NCLB) Act of 2001 (also known as 21st Century Community Learning Centers), provides funding to school districts for the following uses: to provide academic enrichment and tutorial services to help students in high-poverty and low-performing schools meet standards in core academic subjects; to offer a broad array of additional services, programs, and activities to reinforce and complement the regular academic program of participating students; and to offer families of students opportunities for literacy and related educational development.

		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
REVENUES AND OTHER SOURCES							
TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	112,000	124,784	0	0	0	N/A
TOTAL TRANSFERS FROM OTHER FUNDS		112,000	124,784	0	0	0	N/A
FEDERAL FUNDING							
4250	OTHER FED REV THRU GA DOE	0	847,824	1,024,571	2,725,752	1,727,869	-36.6%
4350	OTHER FEDERAL REVENUE	368,738	294,536	256,769	279,752	279,752	0.0%
TOTAL FEDERAL FUNDING		368,738	1,142,360	1,281,340	3,005,504	2,007,621	-33.20%
TOTAL REVENUES		480,738	1,267,144	1,281,340	3,005,504	2,007,621	-33.20%

EXPENDITURES AND OTHER USES							
10	Base Salary	118,756	135,993	159,107	166,199	103,298	-37.8%
11	Other Salary	7,408	481,168	581,087	798,089	917,729	15.0%
Total Salaries		126,164	617,161	740,194	964,288	1,021,027	5.9%
20	Fringe Benefits	26,285	72,559	87,414	112,976	104,759	-7.3%
Total Benefits		26,285	72,559	87,414	112,976	104,759	-7.3%
30	Purchased Services	305,086	507,447	358,587	450,680	655,275	45.4%
31	Utilities	18	0	0	0	0	N/A
40	Supplies	39,032	48,717	75,386	118,468	160,673	35.6%
41	Books	0	0	0	0	65,887	N/A
50	Equipment	6,278	0	19,758	5,000	0	-100.0%
90	Other	0	0	0	0	91,748	N/A
Total Other Operating Expenses		350,414	556,165	453,732	574,148	973,583	69.6%
TOTAL EXPENDITURES		502,863	1,245,884	1,281,340	1,651,412	2,099,369	27.1%

STAFFING							
STAFFING TOTALS		3.0	3.5	2.5	2.0	2.0	0.0%

The Magnet Schools Assistance Fund (fund 413) is a special revenue fund created in October 2004 to record financial activity relating to the federal Magnet Schools Assistance Program (MSAP). The MSAP grant program provides federal funds for five of the district's elementary schools to promote an instructional theme. Schools and their thematic programs are as follows:

- Thunderbolt – Marine Science
- Bartow – Technology and Design
- Butler – Micro-society
- Gadsden – Performing and Fine Arts
- Spencer – Children's Engineering

Anticipated revenues and expenditures for this fund for fiscal year 2008 are \$2,242,998.

	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
--	--------------------------------------	--------------------------------------	--------------------------------------	--	---------------------------------------	---

REVENUES AND OTHER SOURCES

FEDERAL FUNDING							
4350	OTHER FEDERAL REVENUE	0	1,806,078	2,409,915	2,712,408	2,242,998	-17.3%
TOTAL FEDERAL FUNDING		0	1,806,078	2,409,915	2,712,408	2,242,998	-17.31%
TOTAL REVENUES		0	1,806,078	2,409,915	2,712,408	2,242,998	-17.31%

EXPENDITURES AND OTHER USES

10	Base Salary	0	406,806	797,135	843,321	912,248	8.2%
11	Other Salary	0	117,607	160,949	238,161	180,263	-24.3%
Total Salaries		0	524,413	958,085	1,081,482	1,092,511	1.0%
20	Fringe Benefits	0	125,669	249,984	293,095	328,289	12.0%
Total Benefits		0	125,669	249,984	293,095	328,289	12.0%
30	Purchased Services	0	314,783	313,063	487,839	195,000	-60.0%
40	Supplies	0	362,768	321,784	387,834	273,973	-29.4%
41	Books	0	14,965	23,567	47,042	5,000	-89.4%
50	Equipment	0	413,146	491,011	269,220	304,407	13.1%
70	Indirect Cost	0	50,334	52,421	81,560	45,225	-44.6%
90	Other	0	0	0	0	-1,407	N/A
Total Other Operating Expenses		0	1,155,996	1,201,846	1,273,495	822,198	-35.4%
TOTAL EXPENDITURES		0	1,806,078	2,409,915	2,648,072	2,242,998	-15.3%

STAFFING

STAFFING TOTALS	0.0	19.0	19.0	18.5	19.0	2.7%
------------------------	------------	-------------	-------------	-------------	-------------	-------------

The Title II Fund (fund 414) is a special revenue fund used to record revenues and expenditures relating to the Title II program. The No Child Left Behind Act of 2001 (NCLB Act), which reauthorized the Elementary and Secondary Education Act of 1965 (ESEA), places a major emphasis upon teacher quality as a factor in improving student achievement. The new Title II programs focus on preparing, training, and recruiting high-quality teachers and principals and require States to develop plans with annual measurable objectives that will ensure that all teachers teaching in core academic subjects are highly qualified.

Reaching this goal requires reform of traditional teacher training, which is usually conducted in colleges of education, as well as the innovative expansion of alternative routes to teacher licensure. It also requires more effective in-service training and professional development for teachers currently in the classroom. Title II of the ESEA makes funds available to States and local communities under a variety of flexible programs that will assist them in developing and supporting a high-quality teaching force and thereby improving student academic achievement.

The following programs are a part of the Title II fund:

Agency	Program Description	Budget Amount
443	Teacher and Principal Training and Recruiting (Title II-A)	\$ 3,218,454
444	Enhancing Education Through Technology (Title II-D Formula)	\$ 203,115
Total		\$ 3,421,569

		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
REVENUES AND OTHER SOURCES							
FEDERAL FUNDING							
4250	OTHER FED REV THRU GA DOE	4,175,037	3,595,607	3,298,946	3,504,278	3,421,569	-2.4%
TOTAL FEDERAL FUNDING		4,175,037	3,595,607	3,298,946	3,504,278	3,421,569	-2.36%
TOTAL REVENUES		4,175,037	3,595,607	3,298,946	3,504,278	3,421,569	-2.36%

EXPENDITURES AND OTHER USES							
10	Base Salary	316,389	676,106	769,605	822,912	743,144	-9.7%
11	Other Salary	1,342,378	931,234	433,204	536,124	945,210	76.3%
Total Salaries		1,658,767	1,607,341	1,202,810	1,359,036	1,688,354	24.2%
20	Fringe Benefits	183,597	240,645	248,187	296,710	320,517	8.0%
Total Benefits		183,597	240,645	248,187	296,710	320,517	8.0%
30	Purchased Services	1,520,056	1,219,808	1,375,403	842,358	1,163,775	38.2%
40	Supplies	547,292	294,235	342,836	82,589	128,527	55.6%
50	Equipment	159,628	154,814	46,095	28,338	51,937	83.3%
70	Indirect Cost	105,696	78,764	83,614	67,817	67,457	-0.5%
90	Other	0	0	0	0	1,002	N/A
Total Other Operating Expenses		2,332,673	1,747,621	1,847,949	1,021,102	1,412,698	38.4%
TOTAL EXPENDITURES		4,175,037	3,595,607	3,298,946	2,676,848	3,421,569	27.8%

STAFFING							
STAFFING TOTALS		8.0	17.0	16.0	14.5	13.5	-6.9%

The High School Athletics Fund (fund 430) is a special revenue fund that is used to account for the financial resources associated with extracurricular athletics in the system's seven high schools. Activities such as football, basketball, softball, baseball, soccer, golf, tennis, and track are supported by this fund. Total revenues and other sources for FY 2008 are estimated at \$486,300. Total expenditures for FY 2008 are estimated at \$486,300.

		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
--	--	--------------------------------------	--------------------------------------	--------------------------------------	--	---------------------------------------	---

REVENUES AND OTHER SOURCES

TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	145,950	145,950	145,950	209,400	209,400	0.0%
TOTAL TRANSFERS FROM OTHER FUNDS		145,950	145,950	145,950	209,400	209,400	0.00%
OTHER LOCAL SOURCES							
1500	INTEREST INCOME	816	1,343	4,822	0	0	N/A
2150	GATE RECEIPTS	332,090	255,738	281,623	276,900	276,900	0.0%
TOTAL OTHER LOCAL SOURCES		332,906	257,081	286,445	276,900	276,900	0.00%
TOTAL REVENUES		478,856	403,031	432,395	486,300	486,300	0.00%

EXPENDITURES AND OTHER USES

30	Purchased Services	257,491	282,643	288,897	359,300	576,675	60.5%
40	Supplies	122,001	115,635	120,148	112,000	112,000	0.0%
50	Equipment	1,923	1,400	0	15,000	15,000	0.0%
90	Other	0	0	0	0	-217,375	N/A
Total Other Operating Expenses		381,415	399,678	409,045	486,300	486,300	0.0%
TOTAL EXPENDITURES		381,415	399,678	409,045	486,300	486,300	0.0%

STAFFING

The Middle School Athletics Fund (fund 431) is a special revenue fund that is used to account for the financial resources associated with extracurricular athletics in the system's ten middle schools and the middle grades program at Ellis Elementary. Activities such as football, basketball, softball, baseball, soccer, golf, tennis, and track are supported by this fund. Total revenues and other sources for FY 2008 are estimated at \$107,950. Total expenditures for FY 2008 are estimated at \$107,950.

		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
REVENUES AND OTHER SOURCES							
TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	63,145	63,145	63,145	78,950	81,550	3.3%
TOTAL TRANSFERS FROM OTHER FUNDS		63,145	63,145	63,145	78,950	81,550	3.29%
OTHER LOCAL SOURCES							
1500	INTEREST INCOME	453	1,631	4,516	0	0	N/A
2150	GATE RECEIPTS	23,783	18,341	21,400	11,000	26,400	140.0%
TOTAL OTHER LOCAL SOURCES		24,236	19,972	25,915	11,000	26,400	140.00%
TOTAL REVENUES		87,381	83,117	89,060	89,950	107,950	20.01%

EXPENDITURES AND OTHER USES							
30	Purchased Services	6,506	29,502	30,780	47,650	59,000	23.8%
40	Supplies	28,552	29,043	30,828	37,300	40,950	9.8%
50	Equipment	1,385	0	0	5,000	8,000	60.0%
Total Other Operating Expenses		36,443	58,545	61,608	89,950	107,950	20.0%
TOTAL EXPENDITURES		36,443	58,545	61,608	89,950	107,950	20.0%

STAFFING

The Employee Sick Leave Bank Fund (fund 432) is a special revenue fund established to account for the financial resources associated with the Employee Sick Leave Bank program. Budgeted expenditures for FY 2008 are \$100,000. Available fund balance in Fund 432 will be used to fund these anticipated expenditures.

The Sick Leave Bank was authorized by the Board of Education and is administered by the Division of Employee Services. Eligible employees may voluntarily elect to participate in the sick leave bank by contributing one day of accrued sick leave. Participants who suffer a catastrophic illness, accident, or injury may draw from the bank by submitting required documentation for review by the Sick Leave Bank's overview team.

	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
--	--------------------------------------	--------------------------------------	--------------------------------------	--	---------------------------------------	---

REVENUES AND OTHER SOURCES

TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	100,000	0	0	75,000	75,000	0.0%
TOTAL TRANSFERS FROM OTHER FUNDS		100,000	0	0	75,000	75,000	0.00%
TOTAL REVENUES		100,000	0	0	75,000	75,000	0.00%

EXPENDITURES AND OTHER USES

11	Other Salary	32,695	10,481	26,605	100,000	100,000	0.0%
Total Salaries		32,695	10,481	26,605	100,000	100,000	0.0%
20	Fringe Benefits	2,505	806	2,048	0	0	N/A
Total Benefits		2,505	806	2,048	0	0	N/A
TOTAL EXPENDITURES		35,200	11,287	28,653	100,000	100,000	0.0%

STAFFING

STAFFING TOTALS		0.0	0.0	0.0	0.0	0.0	N/A
------------------------	--	------------	------------	------------	------------	------------	------------

The Special Events Fund (fund 433) is a special revenue fund established by the Board of Education during fiscal year 1999 to account for the financial resources for the Special Events program using the district's existing financial systems.

The fund is used to record revenues and expenditures associated with scholarships and athletic programs at the middle and high school levels. The fund records financial transactions resulting from the annual Golf Classic, Fit Fest, athletic scholarships, and tournament and playoff activities. Budgeted revenues and anticipated expenditures for fiscal year 2008 are \$95,250.

Fund 433**Special Events 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
REVENUES AND OTHER SOURCES							
OTHER LOCAL SOURCES							
1500	INTEREST INCOME	204	1,090	3,509	0	0	N/A
2130	OTHER LOCAL INCOME	32,583	58,729	98,802	93,750	95,250	1.6%
TOTAL OTHER LOCAL SOURCES		32,788	59,819	102,310	93,750	95,250	1.60%
TOTAL REVENUES		32,788	59,819	102,310	93,750	95,250	1.60%

EXPENDITURES AND OTHER USES							
11	Other Salary	0	0	20,700	23,223	23,223	0.0%
Total Salaries		0	0	20,700	23,223	23,223	0.0%
20	Fringe Benefits	0	0	1,584	1,777	1,777	0.0%
Total Benefits		0	0	1,584	1,777	1,777	0.0%
30	Purchased Services	4,915	10,666	44,166	39,750	41,250	3.8%
40	Supplies	8,324	10,415	8,271	29,000	29,000	0.0%
Total Other Operating Expenses		13,239	21,081	52,437	68,750	70,250	2.2%
TOTAL EXPENDITURES		13,239	21,081	74,721	93,750	95,250	1.6%

STAFFING							
STAFFING TOTALS		0.0	0.0	0.0	0.0	0.0	N/A

The Victoria Jenkins Charitable Trust (fund 439) is a special revenue fund established to account for the financial resources associated with funding received from the Victoria Jenkins Charitable Trust.

Jenkins High School is one of the many beneficiaries of the Victoria Jenkins Charitable Foundation, which is a charitable trust established by the will of Mrs. Victoria Jenkins. The trust requires that the funds be used for programs, equipment, or supplies, which are not provided in the ordinary operating budget of Jenkins High School. Usage of funds must be approved by the majority of a group composed of the principal, the President of the Parent-Teacher Association, and the fund's trust officer if in their opinion, the requested usage of funds are needed to enrich the school activities of its students.

Anticipated revenues for this fund for fiscal year 2008 are \$78,000. Estimated expenditures are budgeted at \$206,953. Available fund balance will be used to fund expenditures of \$128,953.

	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	
REVENUES AND OTHER SOURCES							
OTHER LOCAL SOURCES							
2130	OTHER LOCAL INCOME	85,000	95,000	75,000	75,000	78,000	4.0%
TOTAL OTHER LOCAL SOURCES		85,000	95,000	75,000	75,000	78,000	4.00%
TOTAL REVENUES		85,000	95,000	75,000	75,000	78,000	4.00%

EXPENDITURES AND OTHER USES							
11	Other Salary	0	2,500	4,947	10,174	10,174	0.0%
Total Salaries		0	2,500	4,947	10,174	10,174	0.0%
20	Fringe Benefits	0	196	377	779	779	0.0%
Total Benefits		0	196	377	779	779	0.0%
30	Purchased Services	1,258	6,583	4,910	20,734	20,000	-3.5%
40	Supplies	25,997	23,808	36,411	34,670	36,000	3.8%
41	Books	2,818	2,379	761	52,455	25,000	-52.3%
50	Equipment	28,850	12,264	25,924	94,500	115,000	21.7%
Total Other Operating Expenses		58,924	45,034	68,007	202,359	196,000	-3.1%
TOTAL EXPENDITURES		58,924	47,730	73,331	213,312	206,953	-3.0%

STAFFING							
STAFFING TOTALS		0.0	0.0	0.0	0.0	0.0	N/A

The Special Programs Fund (fund 440) is a special revenue fund that is used to account for the financial resources for miscellaneous grant funded instructional programs. For Fiscal Year 2008, budgeted revenues and other sources total \$1,319,955 and budgeted expenditures and other uses total \$1,319,955.

Anticipated expenditures and other uses for each special program area in this fund are as follows:

Agency	Description	Budgeted Amount
415	Early College Grant	\$ 53,062
480	Performance Learning Center	\$ 29,824
482	Partnership for Reform in Science and Mathematics (PRISM)	\$119,329
561	Summer Group Workcamp	\$ 11,871
759	Children & Youth Homeless Grant	\$ 123,000
766	Summer Therapeutic Enrichment Program (SPED)	\$ 95,421
850	State Pre-School (SPED)	\$ 666,100
851	Policy MI (SPED)	\$ 66,813
894	Summer School (Tuition-Based)	\$ 140,535
873	Navy ROTC	\$ 14,000
Total		\$ 1,319,955

		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
REVENUES AND OTHER SOURCES							
TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	34,847	34,847	34,847	34,847	34,847	0.0%
TOTAL TRANSFERS FROM OTHER FUNDS		34,847	34,847	34,847	34,847	34,847	0.00%
OTHER LOCAL SOURCES							
1400	TUITION	159,305	167,931	135,950	144,170	140,535	-2.5%
1500	INTEREST INCOME	0	22	52	0	0	N/A
2130	OTHER LOCAL INCOME	219,771	117,090	193,819	308,850	101,780	-67.0%
TOTAL OTHER LOCAL SOURCES		379,076	285,043	329,821	453,020	242,315	-46.51%
STATE FUNDING							
3605	STATE PRE-SCHOOL	678,533	731,586	794,399	592,996	672,646	13.4%
3900	FUNDS FRM OTH STATE AGENCIES	40,156	38,161	29,000	66,430	70,085	5.5%
3901	OTHER DOE GRANTS	38,336	64,452	2,064	0	0	N/A
TOTAL STATE FUNDING		757,025	834,199	825,463	659,426	742,731	12.63%
FEDERAL FUNDING							
4250	OTHER FED REV THRU GA DOE	120,101	91,898	88,781	122,451	123,000	0.4%
4300	ROTC	4,961	5,220	6,647	14,000	14,000	0.0%
4350	OTHER FEDERAL REVENUE	8,478	116,203	249,534	275,716	110,000	-60.1%
TOTAL FEDERAL FUNDING		133,541	213,321	344,962	412,167	247,000	-40.07%
TOTAL REVENUES		1,304,488	1,367,409	1,535,092	1,559,460	1,266,893	-18.76%

EXPENDITURES AND OTHER USES

10	Base Salary	599,138	631,428	709,299	843,542	703,676	-16.6%
11	Other Salary	103,983	175,248	167,163	163,372	158,889	-2.7%
Total Salaries		703,121	806,676	876,462	1,006,914	862,565	-14.3%
20	Fringe Benefits	154,895	169,116	207,298	258,189	234,633	-9.1%
Total Benefits		154,895	169,116	207,298	258,189	234,633	-9.1%
30	Purchased Services	214,281	249,181	267,103	202,649	150,986	-25.5%
31	Utilities	0	0	0	3,864	3,864	0.0%
40	Supplies	151,319	99,346	110,925	30,108	52,887	75.7%
41	Books	12,472	3,569	3,773	0	0	N/A
50	Equipment	32,857	8,949	9,336	0	0	N/A
70	Indirect Cost	10,141	4,881	3,350	9,641	5,691	-41.0%
90	Other	0	0	0	-11,631	9,329	-180.2%
Total Other Operating Expenses		421,070	365,926	394,486	234,631	222,757	-5.1%
TOTAL EXPENDITURES		1,279,086	1,341,718	1,478,247	1,499,734	1,319,955	-12.0%

STAFFING

STAFFING TOTALS	21.0	22.0	22.0	11.5	12.0	4.3%
------------------------	-------------	-------------	-------------	-------------	-------------	-------------

The Oatland Island Fund (fund 441) is a special revenue fund established by the Board of Education to account for the financial resources for the Oatland Island Education Center.

The mission of the center is to equip students, teachers, and the general public with the knowledge and increased awareness necessary to develop attitudes that enable them to make life style changes which enhance and preserve the natural environment. The Oatland Island staff conducts classes for students, provides public programs, preserves ecosystems, maintains enclosures for indigenous and endangered species of animals and plants, and serves as resources to the public and schools. In addition, they provide staff development opportunities for teachers and staff of youth serving agencies, as well as summer camp programs for children.

Revenues and expenditures for Fiscal Year 2008 are budgeted at \$813,944. This includes estimated grant funding from the Junior League of \$36,612.

		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
REVENUES AND OTHER SOURCES							
TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	530,099	633,000	651,990	664,000	614,000	-7.5%
TOTAL TRANSFERS FROM OTHER FUNDS		530,099	633,000	651,990	664,000	614,000	-7.53%
OTHER LOCAL SOURCES							
1400	TUITION	12,360	19,350	3,600	11,841	11,841	0.0%
2130	OTHER LOCAL INCOME	86,600	375,702	229,559	100,819	138,103	37.0%
TOTAL OTHER LOCAL SOURCES		98,960	395,052	233,159	112,660	149,944	33.09%
FEDERAL FUNDING							
4350	OTHER FEDERAL REVENUE	0	0	50,000	0	0	N/A
TOTAL FEDERAL FUNDING		0	0	50,000	0	0	N/A
TOTAL REVENUES		629,059	1,028,052	935,149	776,660	763,944	-1.64%

EXPENDITURES AND OTHER USES

10	Base Salary	447,478	458,678	491,239	513,739	538,884	4.9%
11	Other Salary	13,436	30,884	22,078	25,827	25,827	0.0%
Total Salaries		460,914	489,562	513,318	539,566	564,711	4.7%
20	Fringe Benefits	105,605	110,966	125,875	159,000	174,000	9.4%
Total Benefits		105,605	110,966	125,875	159,000	174,000	9.4%
30	Purchased Services	10,461	37,370	10,025	9,700	7,900	-18.6%
31	Utilities	34,233	38,910	36,653	28,300	28,800	1.8%
40	Supplies	7,914	83,643	119,589	13,094	3,900	-70.2%
50	Equipment	0	0	0	7,000	1,062	-84.8%
51	Vehicles/Buses	0	13,000	18,777	0	0	N/A
55	Construction/Capital	0	0	100,000	20,000	35,550	77.8%
90	Other	0	0	0	0	-1,979	N/A
Total Other Operating Expenses		52,608	172,923	285,044	78,094	75,233	-3.7%
TOTAL EXPENDITURES		619,127	773,451	924,237	776,660	813,944	4.8%

STAFFING

STAFFING TOTALS	12.0	12.0	12.0	12.0	12.0	12.0	0.0%
------------------------	-------------	-------------	-------------	-------------	-------------	-------------	-------------

The Pre-Kindergarten – Lottery Fund (fund 442) is a special revenue fund established by the Board of Education to account for the financial resources relating to the district's Pre-Kindergarten program.

The Pre-Kindergarten program serves children who are four years of age on or before September 1, in a full day classroom setting that is age appropriate. Children are given opportunities to learn through active involvement with materials and social interaction with teachers and children. Each class of 20 children has a certificated teacher and a paraprofessional. Children are allowed to develop at their own rate in a positive, warm, supportive environment. A portfolio of work samples, observation checklists and anecdotal records is kept on each child. This information is shared each marking period during a conference with parents. A weekly newsletter is sent home to parents to keep them abreast of concepts and themes being taught and to provide related parent-child home activities. Family Advocates provide sessions for parents that give them additional strategies for helping their children to be successful in school.

The Pre-Kindergarten – Lottery Fund receives revenues from the Georgia Lottery and, when necessary, is supplemented by an operating transfer from the General Fund. Total revenues for Fiscal Year 2008 are projected at \$4,907,683 which includes an operating transfer in of \$75,000. The projected expenditures are estimated at \$4,907,683.

		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	2,875,192	2,928,308	2,949,315	3,382,907	3,506,053	3.6%
11	Other Salary	102,671	95,004	126,325	58,621	59,833	2.1%
Total Salaries		2,977,862	3,023,313	3,075,640	3,441,528	3,565,886	3.6%
20	Fringe Benefits	760,328	789,618	805,191	1,038,127	1,130,069	8.9%
Total Benefits		760,328	789,618	805,191	1,038,127	1,130,069	8.9%
30	Purchased Services	42,508	42,316	44,378	35,125	36,875	5.0%
31	Utilities	0	45,000	41,620	0	0	N/A
40	Supplies	118,377	134,361	118,763	86,772	87,350	0.7%
50	Equipment	69,952	24,907	32,512	2,000	2,000	0.0%
55	Construction/Capital	1,607	0	0	0	0	N/A
90	Other	0	0	0	-77,358	85,503	-210.5%
Total Other Operating Expenses		232,443	246,585	237,272	46,539	211,728	354.9%
TOTAL EXPENDITURES		3,970,633	4,059,515	4,118,103	4,526,194	4,907,683	8.4%

STAFFING

STAFFING TOTALS	107.0	107.0	107.0	109.0	113.0	3.7%
------------------------	--------------	--------------	--------------	--------------	--------------	-------------

The Technology Plan Fund (fund 443) is a special revenue fund established to account for the financial resources relating to the implementation of the District's instructional technology plan. The primary source of funding for the Technology 5 - Year Plan Fund is an operating transfer from the General Fund. Anticipated revenues and expenditures for fiscal year 2008 are \$350,000.

The purpose of providing technology tools in the classrooms of Savannah-Chatham County Public Schools is more efficient student learning. The Technology Plan supports a student-centered approach. It provides the tools that enable each student to reach his/her potential, whether through an Individual Educational Plan (IEP) or through cooperative/group learning.

The Technology Plan uses technology as a tool to incorporate curriculum frameworks to empower students to be independent learners and creators and provides varied motivational, personal and cooperative learning opportunities. Technology is a resource for students, teachers, and administrators to expand their learning/teaching processes and to increase student and teacher productivity. The Technology Plan reports the impact of technology on student learning over a five-year period.

	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
--	--------------------------------------	--------------------------------------	--------------------------------------	--	---------------------------------------	---

REVENUES AND OTHER SOURCES

TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	400,000	400,000	350,000	350,000	350,000	0.0%
TOTAL TRANSFERS FROM OTHER FUNDS		400,000	400,000	350,000	350,000	350,000	0.00%
TOTAL REVENUES		400,000	400,000	350,000	350,000	350,000	0.00%

EXPENDITURES AND OTHER USES

11	Other Salary	2,001	0	0	0	0	N/A
Total Salaries		2,001	0	0	0	0	N/A
20	Fringe Benefits	137	0	0	0	0	N/A
Total Benefits		137	0	0	0	0	N/A
30	Purchased Services	234,950	190,340	247,395	250,000	250,000	0.0%
40	Supplies	4,045	7,948	0	0	0	N/A
50	Equipment	138,457	197,771	99,311	100,000	100,000	0.0%
71	Contributions to Oth	128,850	7,644	0	0	0	N/A
Total Other Operating Expenses		506,302	403,703	346,706	350,000	350,000	0.0%
TOTAL EXPENDITURES		508,440	403,703	346,706	350,000	350,000	0.0%

STAFFING

The Technical Preparation Fund (fund 445) is a special revenue fund that is used to account for the financial resources for grant funded technical and career education initiatives. Grant funding includes both Federal Carl D. Perkins grant funds and several State Technical and Career Education program grants. Budgeted revenues for FY 2008 are estimated at \$705,699 which includes an operating transfer in from the general fund of \$60,690. The budgeted expenditures for FY 2008 are estimated at \$705,699. Summary by Grant follows:

Agency	Description	Budgeted Amount
790	Apprenticeship (State)	\$ 98,062
791	Extended Day (State)	\$ 181,500
793-795 / 869	Carl D. Perkins (Federal)	\$407,790
798	GVSDC 316 (State)	\$ 18,347
Total		\$705,699

In accordance with the Carl D. Perkins Vocational and Technical Education Act of 1998, each eligible local school system must develop and submit a four-year Local Plan. Grant funds must be spent for local programs in compliance with the Act, State plan, State rules, and Local Plan Guidelines. Each local school system must use federal funds to improve vocational and technical education programs. These limited federal dollars must be targeted for new or improved activities.

Preparing young people in Georgia to participate successfully in our economy is a critical challenge facing educators today. Education must equip students with a broad range of skills to enable them to succeed in their future careers. Students must acquire a sophisticated grasp of technology and its applications in the real world. They must learn to communicate effectively and work well with people of diverse backgrounds and talents. They must develop the ability to master new skills and find creative solutions to problems. And perhaps most importantly, they must learn to continue learning - in post-secondary education, in their careers, and throughout life.

Fund 445

Technical Preparation

		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
--	--	--------------------------------------	--------------------------------------	--------------------------------------	--	---------------------------------------	---

REVENUES AND OTHER SOURCES

TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	37,740	43,926	0	0	60,690	N/A
TOTAL TRANSFERS FROM OTHER FUNDS		37,740	43,926	0	0	60,690	N/A
STATE FUNDING							
3901	OTHER DOE GRANTS	223,027	193,648	173,649	220,987	218,872	-1.0%
TOTAL STATE FUNDING		223,027	193,648	173,649	220,987	218,872	-0.96%
FEDERAL FUNDING							
4250	OTHER FED REV THRU GA DOE	316,578	353,957	380,288	385,771	426,137	10.5%
TOTAL FEDERAL FUNDING		316,578	353,957	380,288	385,771	426,137	10.46%
TOTAL REVENUES		577,345	591,531	553,937	606,758	705,699	16.31%

EXPENDITURES AND OTHER USES

10	Base Salary	71,396	36,355	46,349	52,223	86,529	65.7%
11	Other Salary	120,087	120,149	116,953	141,417	141,417	0.0%
Total Salaries		191,483	156,504	163,303	193,640	227,946	17.7%
20	Fringe Benefits	39,618	22,729	24,070	58,169	75,519	29.8%
Total Benefits		39,618	22,729	24,070	58,169	75,519	29.8%
30	Purchased Services	104,444	164,357	103,162	111,961	100,461	-10.3%
40	Supplies	71,588	23,636	126,017	57,000	80,273	40.8%
41	Books	6,185	465	1,960	1,500	1,500	0.0%
50	Equipment	173,231	188,495	159,266	170,000	220,000	29.4%
Total Other Operating Expenses		355,448	376,953	390,406	340,461	402,234	18.1%
TOTAL EXPENDITURES		586,549	556,186	577,779	592,270	705,699	19.2%

STAFFING

STAFFING TOTALS	1.5	1.5	1.5	1.5	1.5	1.5	0.0%
------------------------	------------	------------	------------	------------	------------	------------	-------------

The Massie Heritage Center Fund (fund 446) is a special revenue fund that is used to account for the financial resources of the Massie Heritage Center. An operating transfer from the General Fund is supplemented by fee based activities at the center to meet operating costs.

The Massie Heritage Center delivers systemwide heritage and cultural diversity education programs that are interdisciplinary in grades K-12. Its many programs provide enrichment activities designed to correlate with the local public school curriculum. Community studies, the local urban environment, and historic preservation receive special attention. In addition, emphasis is placed on providing experiences that enhance understanding of Chatham County's cultural diversity. Anticipated revenues for Fiscal Year 2008 are budgeted at \$254,690 and estimated expenditures are budgeted at \$254,690.

		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
REVENUES AND OTHER SOURCES							
TRANSFERS FROM OTHER FUNDS							
9000	OPERATING TRFRS IN	133,568	159,043	148,814	148,814	123,814	-16.8%
TOTAL TRANSFERS FROM OTHER FUNDS		133,568	159,043	148,814	148,814	123,814	-16.80%
OTHER LOCAL SOURCES							
1500	INTEREST INCOME	1,058	1,339	2,691	0	0	N/A
2130	OTHER LOCAL INCOME	0	123,093	63,905	68,375	105,876	54.8%
TOTAL OTHER LOCAL SOURCES		1,058	124,433	66,596	68,375	105,876	54.85%
TOTAL REVENUES		134,626	283,476	215,410	217,189	229,690	5.76%

EXPENDITURES AND OTHER USES							
10	Base Salary	80,276	108,522	114,449	120,516	146,124	21.2%
11	Other Salary	7,190	5,100	12,764	8,428	22,428	166.1%
Total Salaries		87,467	113,622	127,212	128,944	168,552	30.7%
20	Fringe Benefits	16,721	21,629	21,369	38,510	50,388	30.8%
Total Benefits		16,721	21,629	21,369	38,510	50,388	30.8%
30	Purchased Services	17,590	7,365	16,833	11,000	12,750	15.9%
31	Utilities	12,988	12,395	13,596	13,000	13,000	0.0%
40	Supplies	7,452	16,720	26,307	5,007	6,000	19.8%
50	Equipment	344	24,154	1,828	5,728	4,000	-30.2%
55	Construction/Capital	3,050	0	0	0	0	N/A
90	Other	11,220	0	0	0	0	N/A
Total Other Operating Expenses		52,645	60,634	58,563	34,735	35,750	2.9%
TOTAL EXPENDITURES		156,833	195,885	207,145	202,189	254,690	26.0%

STAFFING							
STAFFING TOTALS		3.0	3.0	3.0	3.0	3.5	16.7%

The Coastal Georgia Comprehensive Academy Fund (fund 450) is a special revenue fund used to record financial activity associated with operation of the Coastal Georgia Comprehensive Academy (CGCA). Estimated revenues and expenditures for FY 2008 are budgeted at \$3,470,276.

Special educational services are provided at the CGCA for students ages birth through 21 with severe emotional and behavioral disorders and students with autism. The program is part of the public school continuum of services in Chatham and Effingham counties for students who need a specialized educational program focusing on treatment. Each class is staffed with a specially trained lead teacher and a paraprofessional who provide appropriate educational programming with the help of supervisors.

Both State and Federal Grant funds are used to support this program. A summary of the estimated grant distribution for FY 2008 is shown below:

Agency	Description	Budgeted Amount
820	SED – State	\$ 2,850,569
824	SED – Federal VI-B	\$ 334,657
Total		\$ 3,185,226

		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
--	--	-----------------------------	-----------------------------	-----------------------------	-------------------------------	------------------------------	----------------------------------

REVENUES AND OTHER SOURCES

STATE FUNDING							
3600	SED GRANT (STATE)	2,278,814	2,322,646	2,614,018	2,831,118	2,852,964	0.8%
TOTAL STATE FUNDING		2,278,814	2,322,646	2,614,018	2,831,118	2,852,964	0.77%
FEDERAL FUNDING							
4230	SED - (FEDERAL)	202,739	286,144	297,844	376,046	332,262	-11.6%
TOTAL FEDERAL FUNDING		202,739	286,144	297,844	376,046	332,262	-11.64%
TOTAL REVENUES		2,481,553	2,608,790	2,911,862	3,207,164	3,185,226	-0.68%

EXPENDITURES AND OTHER USES

10	Base Salary	1,861,483	1,868,672	2,050,659	2,331,107	2,319,812	-0.5%
11	Other Salary	75,332	77,770	171,873	50,531	48,153	-4.7%
Total Salaries		1,936,815	1,946,442	2,222,532	2,381,638	2,367,965	-0.6%
20	Fringe Benefits	506,934	518,145	609,701	703,071	774,517	10.2%
Total Benefits		506,934	518,145	609,701	703,071	774,517	10.2%
30	Purchased Services	9,339	16,748	24,373	42,608	38,358	-10.0%
40	Supplies	5,722	66,483	28,288	44,815	19,794	-55.8%
41	Books	181	3,698	300	11,300	2,300	-79.6%
50	Equipment	0	34,299	785	0	0	N/A
70	Indirect Cost	22,563	22,974	25,881	27,948	28,031	0.3%
90	Other	0	0	0	0	-45,739	N/A
Total Other Operating Expenses		37,804	144,203	79,627	126,671	42,744	-66.3%
TOTAL EXPENDITURES		2,481,553	2,608,790	2,911,861	3,211,380	3,185,226	-0.8%

STAFFING

STAFFING TOTALS		59.0	59.0	66.0	66.5	66.5	0.0%
------------------------	--	-------------	-------------	-------------	-------------	-------------	-------------

The Title III Fund (fund 465) is a special revenue fund used to record revenues and expenditures relating to the Title III program as established in The No Child Left Behind Act of 2001. The FY 2008 estimated revenues and expenditures for Title III fund are budgeted at \$72,734.

Title III (Language Instruction for Limited English Proficient and Immigrant Students), Part A of the NCLB Act (also known as the English Language Acquisition, Language Enhancement, and Academic Achievement Act) provides funding to help children who are limited English proficient attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic content and standards as all children are expected to meet. Title III-A funds are allocated to districts on a formula basis. These funds are used to supplement the English Speakers of Other Languages (ESOL) programs at Georgetown Elementary School, Pt. Wentworth Elementary School, Howard Elementary School, West Chatham Middle School, and Groves High School.

	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
--	--------------------------------------	--------------------------------------	--------------------------------------	--	---------------------------------------	---

REVENUES AND OTHER SOURCES

FEDERAL FUNDING							
4250	OTHER FED REV THRU GA DOE	27,091	41,035	46,069	72,734	72,734	0.0%
TOTAL FEDERAL FUNDING		27,091	41,035	46,069	72,734	72,734	0.00%
TOTAL REVENUES		27,091	41,035	46,069	72,734	72,734	0.00%

EXPENDITURES AND OTHER USES

11	Other Salary	0	3,218	385	2,000	6,773	238.7%
Total Salaries		0	3,218	385	2,000	6,773	238.7%
20	Fringe Benefits	0	250	29	153	518	238.6%
Total Benefits		0	250	29	153	518	238.6%
30	Purchased Services	4,121	13,179	7,140	11,108	19,000	71.0%
40	Supplies	16,124	13,079	25,858	19,884	30,044	51.1%
41	Books	1,147	10,435	7,672	9,579	13,749	43.5%
50	Equipment	5,700	875	4,984	1,378	2,650	92.3%
Total Other Operating Expenses		27,091	37,568	45,654	41,949	65,443	56.0%
TOTAL EXPENDITURES		27,091	41,035	46,069	44,102	72,734	64.9%

STAFFING

STAFFING TOTALS		0.0	0.0	0.0	0.0	0.0	N/A
------------------------	--	------------	------------	------------	------------	------------	------------

The Title I Fund (fund 470) is a special revenue fund used to record revenues and expenditures relating to the Federal Title I program. The program now takes its name and program direction from the No Child Left Behind (NCLB) Act of 2001, Title I (Improving the Academic Achievement of the Disadvantaged), Part A (Improving Basic Programs Operated by Local Educational Agencies), and Part B (Student Reading Skills Improvement), Subpart 1 (Reading First).

The Title I-A program provides financial assistance through state education agencies (SEAs) to local education agencies (LEAs) and schools with high numbers or percentages of poor children to help ensure that all children meet challenging state academic standards. Federal funds are currently allocated through two statutory formulas that are based primarily on census poverty estimates adjusted for the cost of education in each state. Basic grants provide additional funds to LEAs in which the number of children counted in the formula is at least ten and exceeds two percent of an LEA's school-age population. Concentration grants flow to LEAs where the number of poor children exceeds 6,500 or 15 percent of the total school-age population.

LEAs target funds to schools with the highest percentages of children from low-income families. Unless a participating school is operating a schoolwide program, the school must target Title I services to children who are failing, or most at risk of failing, to meet state academic standards. Schools enrolling at least 50 percent of students from poor families are eligible to use Title I funds for schoolwide programs that serve all children in the school.

Of the forty-eight schools in the district, twenty-seven (nineteen elementary, eight middle, and two high schools) will qualify for Title I-A assistance in FY 2008. Seven of these schools were also selected (along with one private school within the county) as Reading First (Title I-B1) schools.

Total revenues and expenditures for FY 2008 are budgeted at an estimated \$16,004,576. Breakdown by component grant is shown below:

Agency	Description	Budgeted Amount
585	Title I-A (Summer)	\$ 558,450
586	Title I-B1 (Reading First)	\$ 1,296,023
866	Title I-A (Regular)	\$ 14,150,103
Total		\$16,004,576

		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
REVENUES AND OTHER SOURCES							
FEDERAL FUNDING							
4200	TITLE I (FORMERLY CH I)	13,348,551	15,993,722	15,151,128	17,453,297	16,004,576	-8.3%
TOTAL FEDERAL FUNDING		13,348,551	15,993,722	15,151,128	17,453,297	16,004,576	-8.30%
TOTAL REVENUES		13,348,551	15,993,722	15,151,128	17,453,297	16,004,576	-8.30%

EXPENDITURES AND OTHER USES							
10	Base Salary	5,799,462	7,103,827	6,772,906	9,124,222	9,437,844	3.4%
11	Other Salary	1,083,258	1,465,497	1,777,763	710,776	852,487	19.9%
Total Salaries		6,882,721	8,569,324	8,550,669	9,834,998	10,290,331	4.6%
20	Fringe Benefits	1,598,159	1,988,851	2,002,304	2,960,682	3,248,235	9.7%
Total Benefits		1,598,159	1,988,851	2,002,304	2,960,682	3,248,235	9.7%
30	Purchased Services	1,250,292	1,512,711	1,620,675	1,085,928	922,283	-15.1%
31	Utilities	0	0	0	500	0	-100.0%
40	Supplies	2,386,990	2,888,042	2,050,326	1,018,384	865,980	-15.0%
41	Books	78,782	327,962	194,376	160,837	110,348	-31.4%
50	Equipment	794,791	305,442	341,166	156,254	200,609	28.4%
70	Indirect Cost	356,916	401,390	391,611	425,878	465,563	9.3%
90	Other	0	0	0	-127,442	199,767	-256.8%
Total Other Operating Expenses		4,867,771	5,435,547	4,598,155	2,720,339	2,764,550	1.6%
TOTAL EXPENDITURES		13,348,651	15,993,722	15,151,128	15,516,019	16,303,116	5.1%

STAFFING							
STAFFING TOTALS		181.5	191.0	188.1	224.0	222.5	-0.7%

The Title V Fund (fund 480) is a special revenue fund used to record revenues and expenditures relating to the Federal Title V Innovation Program. The No Child Left Behind Act (NCLB Act), Public Law 107-110, re-authorized the former Title VI of the Elementary and Secondary Education Act of 1965 (ESEA), as Title V (Promoting Informed Parental Choice And Innovative Programs), Part A (Innovative Programs). Districts may use Title V-A funds in a variety of ways. The driving focus, however, is to increase student academic achievement.

The statutory purposes of the Title V-A Innovation program are:

- To support local education reform efforts that are consistent with and support statewide education reform efforts.
- To implement promising educational reform programs and school improvement programs based on scientifically based research.
- To provide a continuing source of innovation and educational improvement, including support for programs to provide library services and instructional and media materials.
- To meet the educational needs of all students, including at-risk youth.
- To develop and implement education programs to improve school, student, and teacher performance, including professional development activities and class size reduction programs.

Funds are allocated to the school district on a formula basis. The Title V innovation program serves both public and private schools in Chatham County. The FY 2008 revenues and expenditures for Title V fund are budgeted at \$109,022, of which \$10,666 is allocated for use by private schools.

		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
REVENUES AND OTHER SOURCES							
FEDERAL FUNDING							
4210	TITLE V (FORMERLY CH VI)	418,689	246,646	129,618	109,022	109,022	0.0%
4250	OTHER FED REV THRU GA DOE	78,000	0	9,960	10,000	0	-100.0%
TOTAL FEDERAL FUNDING		496,689	246,646	139,578	119,022	109,022	-8.40%
TOTAL REVENUES		496,689	246,646	139,578	119,022	109,022	-8.40%

EXPENDITURES AND OTHER USES							
10	Base Salary	0	31,465	0	0	0	N/A
11	Other Salary	0	8,083	11,631	13,460	33,290	147.3%
Total Salaries		0	39,548	11,631	13,460	33,290	147.3%
20	Fringe Benefits	0	9,439	-506	1,030	2,547	147.3%
Total Benefits		0	9,439	-506	1,030	2,547	147.3%
30	Purchased Services	148,414	63,733	52,783	70,164	0	-100.0%
40	Supplies	166,676	76,307	46,747	32,022	71,559	123.5%
41	Books	0	14,572	7,205	20,093	0	-100.0%
50	Equipment	175,336	37,933	18,642	13,878	0	-100.0%
70	Indirect Cost	6,263	5,114	3,075	2,935	1,626	-44.6%
Total Other Operating Expenses		496,689	197,660	128,453	139,092	73,185	-47.4%
TOTAL EXPENDITURES		496,689	246,646	139,578	153,582	109,022	-29.0%

STAFFING							
STAFFING TOTALS		0.0	1.0	0.0	0.0	0.0	N/A

The Teaching American History Fund (fund 484) is a special revenue fund used to record revenues and expenditures relating to the federally funded Teaching American History Grant program administered by the United States Department of Education. FY 2008 budgeted revenues and expenditures total \$698,186 for the two current projects.

The local project called *Restoring America's Memory of Renaissance of Teacher Knowledge*, focuses on professional development opportunities for fourth, fifth and eighth grade teachers. The grant supports programs to raise student achievement by improving teacher knowledge, understanding, and appreciation of traditional American history.

The other local project, *Made in America: Courage, Determination, Imagination*, focuses on professional development opportunities for K-3 and high school teachers. Teachers receive training for better delivery of historical instruction, resulting in improved student achievement.

		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
REVENUES AND OTHER SOURCES							
FEDERAL FUNDING							
4350	OTHER FEDERAL REVENUE	517,672	868,313	633,021	756,614	698,186	-7.7%
TOTAL FEDERAL FUNDING		517,672	868,313	633,021	756,614	698,186	-7.72%
TOTAL REVENUES		517,672	868,313	633,021	756,614	698,186	-7.72%

EXPENDITURES AND OTHER USES							
10	Base Salary	43,852	74,699	69,785	51,221	136,852	167.2%
11	Other Salary	89,940	149,097	120,522	187,837	169,935	-9.5%
Total Salaries		133,792	223,795	190,307	239,058	306,787	28.3%
20	Fringe Benefits	20,098	30,026	23,197	30,692	57,850	88.5%
Total Benefits		20,098	30,026	23,197	30,692	57,850	88.5%
30	Purchased Services	315,531	522,006	335,098	187,950	295,839	57.4%
31	Utilities	645	2,038	1,500	1,375	1,500	9.1%
40	Supplies	21,220	52,452	62,957	16,888	17,521	3.7%
50	Equipment	11,437	13,063	2,488	0	0	N/A
70	Indirect Cost	14,949	24,934	17,472	9,457	18,689	97.6%
90	Other	0	0	0	-37,883	0	-100.0%
Total Other Operating Expenses		363,782	614,492	419,516	177,787	333,549	87.6%
TOTAL EXPENDITURES		517,672	868,313	633,021	447,537	698,186	56.0%

STAFFING							
STAFFING TOTALS		3.0	2.0	2.0	3.0	2.5	-16.7%

The Federal Special Education Fund (fund 490) is a special revenue fund used to record revenues and expenditures relating to federally funded special education programs. The goal of these programs is to provide a free appropriate public education for handicapped students up to the age of twenty-one.

Fund 490 includes three separate programs: the Federal Pre-School program (Agency 811), the SED Capacity Building and Improvement Grant (812), and the Title VI-B program (Agency 813). For FY 2008, budgeted revenues and expenditures are expected to total \$10,265,648. Anticipated allocation between the three programs is as follows:

Agency Number	Agency Description	Budget Amount
811	Federal Pre-School	\$ 283,577
812	SED Capacity Building and Improvement	\$ 15,000
813	Title VI-B	\$ 9,967,071
	Total	\$ 10,265,648

		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
REVENUES AND OTHER SOURCES							
FEDERAL FUNDING							
4220	TITLE VIB	5,275,602	6,711,930	7,064,750	9,560,567	10,265,648	7.4%
TOTAL FEDERAL FUNDING		5,275,602	6,711,930	7,064,750	9,560,567	10,265,648	7.37%
TOTAL REVENUES		5,275,602	6,711,930	7,064,750	9,560,567	10,265,648	7.37%

EXPENDITURES AND OTHER USES							
10	Base Salary	2,890,523	3,916,509	4,374,457	5,658,919	6,416,238	13.4%
11	Other Salary	572,251	745,091	884,051	98,008	184,000	87.7%
Total Salaries		3,462,774	4,661,601	5,258,508	5,756,927	6,600,238	14.6%
20	Fringe Benefits	785,895	1,106,967	1,149,707	1,632,628	1,969,686	20.6%
Total Benefits		785,895	1,106,967	1,149,707	1,632,628	1,969,686	20.6%
30	Purchased Services	143,162	265,633	292,540	1,282,333	1,139,963	-11.1%
40	Supplies	525,360	285,186	53,652	431,273	262,359	-39.2%
41	Books	19,998	21,008	1,977	0	1,000	N/A
50	Equipment	188,286	193,435	116,570	150,000	0	-100.0%
70	Indirect Cost	150,127	178,100	191,801	266,825	292,402	9.6%
90	Other	0	0	0	-292,296	0	-100.0%
Total Other Operating Expenses		1,026,933	943,362	656,539	1,838,135	1,695,724	-7.7%
TOTAL EXPENDITURES		5,275,602	6,711,930	7,064,755	9,227,690	10,265,648	11.2%

STAFFING							
STAFFING TOTALS		220.5	270.5	258.0	323.5	283.5	-12.4%

The Food Service Fund (fund 6XX) is a special revenue fund used to account for financial activity involving the School Food and Nutrition program. For FY 2008, revenues are projected at \$13,238,570 and expenditures are projected at \$13,238,570.

The mission of the School Food and Nutrition Program is to provide nutritious, appealing meals to all students while operating in a financially sound manner. The School Food and Nutrition Program receives Federal reimbursement for meals served to all students and State funds for administrative support, training and salary base. Other revenue is generated through meal sales, catering and vending meals for the City of Savannah Summer Program.

A combination of on-site school kitchens and satellite base kitchens provide daily breakfasts, lunches and Pre-Kindergarten snacks. The satellite base kitchens provide meals to students in other schools, community sites, educational centers and the Chatham County Community School which is a part of the Juvenile Court System.

The use of USDA commodities, competitive bids and federal reimbursement allow the provision of low cost, nutritious meals for all program participants, and a state approved staffing formula is used to control labor costs. Meals are planned to meet one third of a child's daily nutritional requirements, and are low in salt, fat and sugar. The use of salad bars, salad plates, mobile carts, vending machines, and supplemental sales add additional choices and variety to the menus.

Monthly benchmark reports on participation, financial standing and plate costs are provided to sites to lend assistance with program management. Monthly Manager's Meetings are held to provide instruction and to exchange information relative to program operation. Nutri-Notes, a parent newsletter issued monthly, contains the lunch menu, nutrition education information and information about upcoming program events.

Thirty hours of instruction is provided annually for all site level staff members. The local standard for staff development exceeds state requirements.

		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
REVENUES AND OTHER SOURCES							
OTHER LOCAL SOURCES							
1203	SALE OF FIXED ASSETS	0	0	1,329	0	0	N/A
1500	INTEREST INCOME	11,577	25,089	92,857	0	0	N/A
1501	LGIP INTEREST	0	0	0	6,000	30,000	400.0%
2130	OTHER LOCAL INCOME	151,476	9,298	3,558	17,878	1	-100.0%
2200	LUNCH OVER OR SHORT	2,741	6,343	5,937	42	322	666.7%
2201	STUDENT PAID LUNCHES	1,865,679	1,700,851	1,673,166	1,658,938	723,604	-56.4%
2202	STUDENT PAID BREAKFAST	77,661	173,311	106,878	393,216	69,523	-82.3%
2203	NON-STUDENT PAID MEALS	206,027	177,718	161,926	103,113	164,369	59.4%
2204	SUPPLEMENTAL FOOD SALES	1,264,205	1,239,540	1,217,818	1,281,585	1,366,958	6.7%
2205	SFS-VENDING MACHINE INC	314	0	0	0	0	N/A
2207	SUMMER FEEDING PROGRAM	133,177	149,310	272,406	0	0	N/A
TOTAL OTHER LOCAL SOURCES		3,712,857	3,481,461	3,535,876	3,460,772	2,354,777	-31.96%
STATE FUNDING							
3700	STATE REIMBURSEMENT - SNP	819,650	725,524	719,012	408,005	695,216	70.4%
TOTAL STATE FUNDING		819,650	725,524	719,012	408,005	695,216	70.39%
FEDERAL FUNDING							
4240	FED REIMBURSEMENT-BREAKFAST	1,444,082	1,602,912	1,767,212	1,718,252	1,954,935	13.8%
4241	FED REIMBURSEMENT-LUNCH	6,178,542	6,407,321	6,776,983	6,679,470	7,597,581	13.7%
4242	USDA FOOD	586,439	649,625	314,719	676,506	626,060	-7.5%
4250	OTHER FED REV THRU GA DOE	11,708	30,198	19,825	31,339	10,001	-68.1%
4350	OTHER FEDERAL REVENUE	0	35	0	0	0	N/A
TOTAL FEDERAL FUNDING		8,220,772	8,690,091	8,878,739	9,105,567	10,188,577	11.89%
TOTAL REVENUES		12,753,279	12,897,077	13,133,627	12,974,344	13,238,570	2.04%

EXPENDITURES AND OTHER USES

10	Base Salary	4,651,474	4,435,341	4,246,962	5,135,144	5,814,425	13.2%
11	Other Salary	120,703	85,132	194,681	128,795	126,251	-2.0%
Total Salaries		4,772,176	4,520,473	4,441,643	5,263,939	5,940,676	12.9%
20	Fringe Benefits	842,483	864,845	775,798	1,024,068	1,342,467	31.1%
Total Benefits		842,483	864,845	775,798	1,024,068	1,342,467	31.1%
30	Purchased Services	252,672	274,387	231,570	249,312	261,700	5.0%
31	Utilities	80,043	94,884	171,399	181,151	108,465	-40.1%
40	Supplies	6,592,906	6,450,256	6,629,685	6,304,833	5,491,179	-12.9%
50	Equipment	165,242	89,511	79,500	134,854	90,000	-33.3%
90	Other	0	0	0	0	4,083	N/A
Total Other Operating Expenses		7,090,863	6,909,037	7,112,153	6,870,150	5,955,427	-13.3%

TOTAL EXPENDITURES	12,705,523	12,294,355	12,329,594	13,158,157	13,238,570	0.6%
---------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------

STAFFING

STAFFING TOTALS	378.5	362.0	364.5	328.0	344.0	4.9%
------------------------	--------------	--------------	--------------	--------------	--------------	-------------



Mission:

Igniting a passion for learning and teaching at high levels



**Savannah - Chatham County Public School System
Savannah, Georgia**