Introductory Section
Executive Summary
GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Savannah-Chatham County Public Schools
Georgia

For the Fiscal Year Beginning
July 1, 2008

President

Executive Director
This Meritorious Budget Award is presented to
Savannah-Chatham County Public Schools
For excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2008-2009.
The budget is judged to conform
to the principles and standards of the
ASBO International® Meritorious Budget Awards
Program.

Angela Pitman  
President

John D. Musaro  
Executive Director
October 22, 2009

Members of the Board of Education and Citizens of Chatham County:

I present to you the FY 2009-2010 Adopted Budget for All Funds for the Savannah-Chatham County Public School System.

Our school system faces its most difficult days of decision. Our school system is not immune to the crises that have befallen the global economy. The economic downturn, what some have referred to as “America’s Second Great Depression,” is affecting our budgets and will continue for at least the foreseeable future. In December of 2008, I recommended to our school board a number of cuts basically freezing all hiring with only the direst of exceptions. Open positions due to retirements or resignations will not be filled. Our governor has indicated that significant budget reductions will have a dramatic effect on a long list of state agencies; and while he has stipulated that every effort will be made to protect public education, that will mean little as state revenues continue to diminish.

School systems across the state have already faced far more serious shortfalls than ours. In other parts of the state, teachers have been asked to return pay raises. Some school systems have resorted to borrowing money to pay salaries; and regrettably, the state has already begun the process of furloughing employees. Certainly, the possibility of immediate future salary increases for any state employee is bleak, if not impossible.

Our school system is financially sound thanks to the wise counsel of our school board. Our positive fund balance has already shielded our students from a number of fierce financial arrows. Sadly though, our positive fund balance was put in place for a rainy day scenario, but our budget forecast is calling for a Category 5 “financial hurricane.” With great resolve, our school board has reduced the local millage rate each year for the past five years indicating a firm belief that they do not take for granted the tax burden on our community.

With the realization of our worsening financial state of affairs, I am seeking wisdom. Our school board is seeking wisdom. Our senior staff is seeking wisdom. The wisdom of the ages will be required to construct the wise decisions affecting our students’ future with fewer and fewer funds.

Regardless of future budget cuts or their severity, the covenant we have established with our students and our greater community remains resolute. We will not retreat from teaching at high levels, nor will we reduce student expectations. Our mission is rock solid: to ignite a passion for learning and teaching at high levels. On this you can rely: our students will continue to be held to exceptional standards of education and discipline.
Easily the wisest, most well-timed community decision was the approval of the Education Special Local Option Sales Tax (E-SPLOST). While by law those funds cannot be used to make up for district and state budget shortfalls, this 1% sales tax will ensure new school construction and that approved district infrastructural improvements will continue unabated.

Tough decisions lay before us. Divine wisdom is required as together we navigate the future for the sake of our students. I must admit, the very thought of furloughing valued employees sickens me. Our stark reality is simple: the lion’s share of our budget is comprised of salaries. As you know, your school board and I have worked collaboratively to regain a balance in our school district from what could be best described as a top heavy administration. Last summer, we initiated additional restructuring initiatives designed to produce the best value for the use of your tax dollars. While these initiatives were strategically significant, they now make future restructuring decisions all-the-more difficult.

The brutal facts remain. Our school system must do more with less. New spending outside of ESPLOST will be impossible. While I am firmly committed to limiting the overall consequence on our administration and support personnel, our classrooms and the needs of our students will always be our primary priority. Everything else is secondary.

I call upon our principals to seek wisdom as they embrace the requisite preparations of the next school year, knowing we will be required to do more with less, with the realization we cannot wait until summer to begin those preparations.

I call upon our teachers to seek wisdom as you embrace and focus on the critical needs of your students, knowing the art of teaching is dependent on the ability of teachers to engage their students in critical thinking, utilizing rigor, relevance, relationships and results. Everything else is superficial.

I call upon our parents and our supportive community to seek wisdom as together we embrace the days of less, knowing our students will need us more than ever.

No one said our journey to World Class would be easy. While the path may be steep, the prize before us has never been more precious. All Means All.

**GUIDING PRINCIPLES**

At the February 4, 2009 Informal Session, staff presented the Board with nine guiding principles for use in developing the FY 2010 recommended budget.

- The current economic environment is unfavorable and is expected to worsen through FY 2010. As more information becomes available, creative and flexible strategies will be needed to respond to the situation. Difficult decisions must be made.

- Decisions on budget reductions will reflect the district’s Mission, Vision, Strategic Goals, Guiding Principles, and Accountability System. District-level priorities must take precedence over all other priorities as they benefit the whole.
The provision of equitable access to learning resources, supports, and program offerings will be considered during the budget deliberations.

The availability of program opportunities for the greatest number of students will be maximized.

Near-term decisions must complement longer term planning.

High priorities in decision-making include minimizing the impact on students and minimizing potential effects on employees and their families.

Increasingly the district will manage its operations on an “All Funds” basis, using all available funds appropriately to accomplish the district’s goals.

The budget will comply with State legislation and Board approved guidelines for class size and staffing.

The district will manage resources utilizing best practices and all possible efficiencies to enhance student achievement.

BUDGET IN BRIEF

The Adopted Budget for All Funds includes the following highlights:
- No change to Maintenance and Operations millage rate of 13.404 mills.
- Anticipated State Austerity reductions to the General Fund of $16.4 million.
- General Fund fund balance use of $1.9 million.
- Reduction of $2 in per-pupil allocation per student for site-based instructional costs.
- Utilization of $7.1 million in Federal Stabilization funds.
- Utilization of $10.9 million in Title I ARRA funds.
- Utilization of $7.5 million in IDEA ARRA funds.
- Reduction in work force of 235.5 net positions.
- Funding for anticipated cost increase for fuel of $1 million.
- No pay increases for staff, certificated employees will receive an adjusted Step (longevity) increase:
  - Teachers / Counselors / Media Specialists / Psychologists / Social Workers will receive a Step (longevity) increase effective July 1, 2009.
  - Assistant Principals will receive a Step (longevity) increase effective July 1, 2010.
  - Principals will receive a Step (longevity) increase effective July 1, 2010.
- Utilization of available fund balance in internal service and special revenue funds to reduce the cost to the General Fund for FY 2010 wherever possible.
- Funding to cover the increase of employers portion of benefits.
- Board contingency of $500 thousand.
- Staffing Reserve for 10th day adjustments of $1 million.
- Funding to cover the expansion of the Gateway to College Academy of $150 thousand.
- Funding to cover the expansion of the Coastal Empire Montessori Academy.
- Funding to cover the operating transfer to the Pre-K Program of $300 thousand.

RELATIONSHIP TO PRIOR YEARS BUDGET
Fiscal Year 2010 also marks the ninth year of the requirements of SB 177, the Taxpayers’ Bill of Rights. The key component of this legislation for the school district is the downward pressure it creates on setting property tax millage rates. The requirements of this legislation are discussed in detail later in this letter.

The 2008-2009 school year marks the eighth year of a now nine-year phase-in of Georgia’s sweeping educational reform effort codified in House Bill 1187. To a large degree, HB 1187 eliminated local flexibility and discretion in the use of state funds and mandated the phase in of lower class sizes. In 2006, the Truth in Class Size Act continued where House Bill 1187 left off by further reducing class sizes in grades K-8.

In addition to these legislative actions, local costs continue to increase. Fuel, energy, property insurance, and health benefits costs are just a few examples where we must pay substantially more for the same level of services. We have also had to address multiple employee compensation issues to create and maintain both internal equity and external competitiveness.

**American Recovery and Reinvestment Act of 2009 (ARRA)**

The *American Recovery and Reinvestment Act of 2009 (ARRA)* provides approximately $100 billion for education, creating a historic opportunity to save hundreds of thousands of jobs, support states and school districts, and advance reforms and improvements that will create long-lasting results for our students and our nation including early learning, K-12, and post-secondary education.

**PRIORITIES AND ISSUES FOR THE NEW BUDGET YEAR**

**Federal No Child Left Behind Act of 2001 (NCLB)**

Passed by an overwhelming majority in Congress in 2001 and signed into law by President Bush on January 8, 2002, the No Child Left Behind Act represents the most sweeping change to the Elementary & Secondary Education Act (ESEA) since it was enacted in 1965. The primary goal of the NCLB Act is to achieve a quality education for all students by the 2013-2014 school years. To meet the 100% proficiency goal, each state must define Adequate Yearly Progress (AYP), a set of performance goals that establish the minimum levels of improvement on state standardized tests. NCLB requires one accountability system for all schools.

Under NCLB, school districts and Title I schools that do not meet AYP for two consecutive years will be subject to various forms of assistance, intervention, and other actions, with consequences increasing each year the school or school district fails to meet AYP as outlined below (non-Title I schools are not subject to statutory consequences, but are included on State Accountability reporting):

- **1st Year Not Meeting AYP = No Consequences**
  No Consequences under NCLB, but schools and LEAs should use this information to identify areas that need attention and make necessary adjustments.

- **2 Years Not Meeting AYP = Needs Improvement Year 1**
  **Public School Choice:** Parents will have option to transfer child to a higher performing public school in the LEA. Parents must be notified of this option. Priority for transportation cost must be given to the lowest-achieving, low-income
students in that school.

**School Improvement Plan:** Schools and LEAs must identify the specific areas that need improvement and work with parents, teachers, and outside experts to develop a plan to raise student achievement. Schools must receive technical assistance from the LEA to help it improve.

- **3 Years Not Meeting AYP = Needs Improvement Year 2**
  - **Supplemental Services:** Parents of students in Title I schools have option of requesting tutoring and other supplemental educational services either from their school or from a state-approved outside group. Title I funds are used to pay for supplemental educational services.
  - Technical assistance and public school choice consequences continue.

- **4 Years Not Meeting AYP = Needs Improvement Year 3**
  - Technical assistance, public school choice, and supplemental education services continue. School is identified for corrective action and must thus change its staffing or make another fundamental change (including instituting a new curriculum, appointing an outside expert to advise the school, or extending the school year or school day for the school).

- **5 Years Not Meeting AYP = Needs Improvement Year 4**
  - **Plan for Restructuring:** School must develop (not implement) an "alternate governance" plan that includes converting it to a charter school, replacing all or most of the staff, turning the school over to a private management company, or having the State take it over.

- **6 Years Not Meeting AYP = Needs Improvement Year 5**
  - **Restructuring:** School must implement the alternate governance plan that was developed the previous year.

**Disabled Homestead Exemption (GA House Bill 1731)**

Enacted during the 2002 legislative session and affirmed by local referendum in November 2002, HB 1731 provides a local homestead exemption from school district ad valorem taxes for educational purposes for the full value of the homestead for certain residents of the school district who meet the qualifications of disabled as defined in the law. This local exemption applies to both school taxes for maintenance and operations and for bonded indebtedness. An estimated $190 million in property values will be exempted from property taxes in calendar year 2009, for an estimated net revenue impact in FY 2010 of $2.6 million (at 13.404 combined mills).

**“Stephens-Day” Bill (GA House Bill 1024)**

Passed during the 1999 legislative session, HB 1024 provided a homestead exemption that, in effect, freezes the assessed value of each owner-occupied residential property for as long as that owner continues to own and live in the home. Each new year, the homeowner pays taxes based on the assessed value of the home as it was listed at the time the homeowner filed for a homestead exemption, regardless of subsequent increases in the fair market value of the property. This tax relief for Chatham County homeowners takes the form of a homestead exemption that continues to change as the home increases in value. No state dollars are provided to offset the lost revenue. This bill was affirmed by a local referendum in the fall of 2000. As a result of this local legislation, $1.1 billion in property values will be exempted from property taxes in calendar year 2009, for a net revenue impact in FY 2010 of $14.7 million (at 13.404 mills for Maintenance and Operations). This exemption does not apply to the School Bond digest.
A Plus Education Reform Act of 2000 (GA House Bill 1187)

Enacted during the 2000 legislative session, this legislation provided for sweeping changes to the delivery of education services at the pre-kindergarten, elementary, secondary, and post-secondary levels. House Bill 1187, in its final form, contained 179 pages with 98 sections. All aspects of education services were impacted, including such substantial areas as reduced class sizes, modifications to funding allocation formulas, more extensive expenditure controls, programmatic additions/deletions/modifications, and new requirements for teacher employment, staff development and certification.

Education Reform Act of 2000 – Amended Provisions (GA House Bill 656)

During the 2001 legislative session, the Georgia General Assembly enacted legislation that further modified, clarified, or added to the sweeping educational reforms adopted the year before (see the A Plus Education Reform Act of 2000 above). New programs (such as the early intervention program for the upper elementary grades) were added, while others (such as remedial education, middle school, kindergarten early intervention, and capital outlay) were modified. A social promotion component was also added to law.

“Truth in Class Size Act” (GA House Bill 1258)

During the 2006 legislative session, the Georgia General Assembly enacted legislation that continued the shrinking of class sizes started by the A+ Education Reform Act of 2000. Kindergarten class size was reduced to 18, or up to 20 with a paraprofessional. Maximum class sizes were also reduced to 21 in grades 1-3 and 28 in grades 4-8. But now, in light of state budget cuts and more financially struggling school systems, the state is backing off the mandate for the next two school years and has allowed schools class-size waivers. The waivers increased the maximum size of all core classes in elementary and middle schools by 2 students. The maximum size for kindergarten would increase to 20 students; grades 1-3 would increase to 23; and grades 4-8 would increase to 30. No exemptions were recommended for core high school classes, which are capped at 32 students. Core classes cover English, math, science, social studies and foreign languages.

“Property Taxpayers’ Bill of Rights” (GA Senate Bill 177)

Passed during the 1999 legislative session, Senate Bill 177, commonly known as the “Property Taxpayers’ Bill of Rights,” shifts the burden of proof from homeowners to tax assessors when assessments are increased, and provides procedures to enable taxpayers to obtain information used in the assessment process. Taxpayers’ appeal rights are also strengthened. The essential feature of SB 177, however, is the reinstatement of a “rollback millage rate.” This rate represents the tax millage that would be necessary to raise the same amount of revenue after reassessments as the prior year’s millage rate was able to raise before the reassessments. The legislature passed such a bill in 1992, only to repeal it the following year. The new law, which became effective January 1, 2000, is more rigorous. It mandates that if a local school board opts to set a millage rate higher than the roll-back rate (even if the proposed rate is lower than the prior year’s millage), then three public hearings must be advertised and held prior to final adoption of the new rate. If a local board of education finds it necessary to set a millage rate that is higher than the roll-back rate, it must advertise in the local media using wording prescribed in SB 177. The notice must include the heading “notice of property tax increase,” even if the increase would not apply to any properties that had not been reassessed, and even if
the increase is entirely attributable to the increase in the five-mill local fair share (which is not “rolled back”).

FUTURE OUTLOOK

Based on what we already know about FY 2009 and FY 2010, costs will continue to increase at a faster rate than available revenue. Additionally, a major facilities construction effort has begun to remediate substandard learning environments. School improvement efforts must also continue as we raise the bar on academic achievement.

External forces are expected to continue their domination of our planning processes for years to come. Most of these take the form of legislation already enacted which is summarized below:

Federal No Child Left Behind Act of 2001 (NCLB)

Title I schools which fail to make adequate yearly progress are subject to the consequences outlined above.

“Property Taxpayers’ Bill of Rights” - GA Senate Bill 177

The legal requirements for the Property Taxpayers’ Bill of Rights will remain in full force and effect for future budget years. For fiscal year 2010, the Savannah-Chatham County Board of Education was able to roll back the millage to the roll-back rate or lower for both the maintenance and operations tax jurisdiction and the bond tax jurisdiction. However, downward pressures on millage rates to the “roll-back rate” are expected to continue in the future.

“Stephens-Day Bill” - GA House Bill 1024

HB 1024 (Stephens-Day Bill), provided a homestead exemption that, in effect, freezes the assessed value of each owner-occupied residential property for as long as that owner continues to own and live in the home. No state dollars are provided to offset the lost revenue to the School System, substantially curtailing growth in local tax revenues. This exemption also impacts the roll-back rate calculation required in the Taxpayers’ Bill of Rights, making these values difficult to estimate in advance of the final tax digest (received in June each year). Additionally, this exemption is not included in the State’s equalized tax digest used to calculate the district’s “Local Five Mills” (only statewide exemptions are included).

Disabled Homestead Exemption - GA House Bill 1731

HB 1731 (Disabled Homestead Exemption) allows disabled taxpayers to exempt their homesteads from all school taxes in Chatham County. As with HB 1024, no state dollars are provided to offset the lost revenue to the School System, and this local exemption is not included in the State’s equalized tax digest used to calculate the district’s “Local Five Mills.” As the population ages, the tax digest grows, and taxpayers become familiar with the application process, the value of lost revenue from this exemption is expected to grow.
Statewide Personal Property Exemption - Senate Bill 150

SB 150 (Statewide Personal Property Exemption) increases the exemption on tangible personal property. This exemption is one more example of the trend toward limiting local revenue growth, although its dollar value is expected to be much less than that of either the Stephens-Day exemption or the Disabled Homestead exemption. An estimated $12 million in property values will be exempted from property taxes in calendar year 2009, for an estimated net revenue impact in FY 2010 of $166 thousand (at 13.404 combined mills).

Georgia Special Needs Scholarship Act – Senate Bill 10

SB 10 was signed into law in May of 2007. This legislation provides “scholarships” for qualifying special needs students to attend private schools, other public schools in their districts, or even schools in neighboring districts. The stated purpose of the scholarship program is to meet students specific needs while enabling families to make independent private choices to direct their resources to appropriate schools. We anticipate as many as 40 children with exceptional needs may elect to receive SB 10 scholarships for FY 2010.

ESPLOST

An Education Special Local Option Sales tax was passed by voters in September 2006. The E-SPLOST related projects continue to take shape and in the very near future we will see shovels in the ground, with improvements to existing schools and new schools under construction. New fencing continues to improve the overall security of our schools and as more and more schools receive this new perimeter of safety our students and parents will enjoy a greater piece of mind.

Tax Allocation District

A Tax Allocation District referendum was passed by voters in November 2006 which allowed the City of Savannah to establish tax allocation districts. The City approved its first allocation district for an area of downtown Savannah in September of 2007. Georgia law allows cities or counties to declare an area within a “redevelopment area” to be a Tax Allocation District to assist with funding of redevelopment in the “redevelopment area”. Any property taxes paid to the city (or county) on new development or improvements to properties in the Tax Allocation District would then go into a special fund to be spent on redevelopment (or to pay off bonds which were issued to raise funds for redevelopment). On November 7, 2007, the local board of education gave consent to the inclusion of educational ad valorem property taxes levied by the Board on behalf of the School System in the computation of the tax allocation increment for the City of Savannah Tax Allocation District Number One-East Downtown. The current plan allocates $10 million to the School District for school improvements within the TAD boundaries. The District’s tax revenue resulting from any new development or improvements within the TAD would be diverted to pay for TAD projects for the life of the Tax Allocation District.

CONCLUSION
Together we have worked to reshape and remold our school system. Our collective work has been exceptional and more lies ahead as we continue to improve the positive outcomes of our students. The 2008-2009 school year was a year of divergent challenges and successes. Together, and I am very glad to say together, we worked to improve our student outcomes and bolster our school system’s academic rigor.

For brevity’s sake, allow me to address a number of selected accomplishments from the past year:

As we approach the days of a shrinking economy and its effects on our school system, it is imperative that community engagement be solidified. Together we have reason to be proud and together we will continue to address the challenges of creating a World Class school system. The upcoming school year is filled with hope and excitement. Together we will make it the best school year our community has ever witnessed but it will be a singularly significant reality because each of us worked collaboratively to see every student reach their full potential.

I want to thank this community for its interest in, and commitment to, public education. I hope you find this document comprehensive and useful in understanding our financial plan for the coming year. We welcome your input as we move the Savannah-Chatham County School System to a system where ALL students are learning at high levels.

Sincerely,

Thomas B. Lockamy, Jr., Ed.D.
Superintendent of Schools
Vision and Mission Statement

Adopted On May 3, 2006

**Vision Statement**

From school to the world: All students prepared for productive futures

**Mission Statement**

To ignite a passion for learning and teaching at high levels
**Guiding Principles**

Guiding Principles are the shared values and management style of the organization. They articulate the ethical standards by which the organization makes decisions and conducts activities.

**GUIDING PRINCIPLE 1:** The school board provides guidance and support to schools by establishing clear goals, aligned policies, high standards, and effective systems of evaluation which produce accountability and results.

**GUIDING PRINCIPLE 2:** The academic achievement of students will be at a level that will enable them, upon graduation from high school, to enter college or the work force fully prepared to be successful—without need of remediation.

**GUIDING PRINCIPLE 3:** Education is a shared responsibility between home, school and community.

**GUIDING PRINCIPLE 4:** A safe, secure and orderly environment is essential for teaching and learning.

**GUIDING PRINCIPLE 5:** All children can learn and achieve at high levels but may learn at different rates or learning styles.

**GUIDING PRINCIPLE 6:** Fiscal responsibility and accountability must be maintained at all times.

**GUIDING PRINCIPLE 7:** Positive relationships are built through honesty and respect which enhance cooperation, safety and well-being of students, families and staff.
SAVANNAH-CHATHAM COUNTY PUBLIC SCHOOLS

SYSTEM GOALS AND OBJECTIVES

Goal #1

TO IMPROVE ACADEMIC ACHIEVEMENT

A. Reading on Grade Level
   Objective: To increase the percentage of students who are reading on grade level by the end of grade 2 as measured by the District reading assessment.

B. Georgia Criterion Referenced Competencies Test (CRCT)
   Objective: To increase the percentage of students meeting or exceeding standards in the core content areas as measured by the Georgia CRCT examination administered in Grades 3, 5, and 8 (first time test takers only – retest scores are not included).

C. Iowa Test of Basic Skills (ITBS)
   Objective: To increase the District average score in the core content areas as measured by the Iowa Test of Basic Skills, a norm-referenced examination administered in Grades 3, 5, and 8.

D. Graduation Rate
   Objective: To improve the District graduation rate as measured using the Georgia AYP calculation method.

E. Georgia High School Graduation Test
   Objective: To improve first time test takers success rate on the GHSGT as measured by the Georgia Department of Education.

F. Advanced Placement Tests
   Objective: To increase the percentage of students participating and achieving a score of 3 or higher on Advanced Placement Exams as determined by the College Board.

G. International Baccalaureate (IB) Diplomas
   Objective: To increase the percentage of students enrolled in the International Baccalaureate program being awarded the International Baccalaureate Diploma.
H. Scholastic Aptitude Reasoning Test (SAT)
Objective:
To increase the District average on the Verbal and Mathematics portions of the SAT Reasoning Test, a nationally norm-referenced college entrance examination.

I. ACT
Objective:
To increase the District average composite score on the ACT Test, a nationally norm-referenced college entrance examination.

Goal #2

TO ENSURE FISCAL RESPONSIBILITY AND EFFECTIVE RESOURCE STEWARDSHIP

A. ESPLOST Program
Objective:
ESPLOST projects are completed on-time and within budget and change orders are effectively controlled.

B. Financial Reporting
Objective:
To provide complete, accurate, and timely financial reporting for the Board and the public.

C. Use of Audits
Objective:
To use various internal and external audits and program reviews as tools for continuous improvement.

D. Stewardship of Human Resources
Objective:
To provide information on the effectiveness of the District’s management of its Human Resources.

E. Stewardship of Facilities
Objective:
To improve the utilization of the District’s facilities as measured by the percentage of capacity used and utilities cost per student.
SAVANNAH-CHATHAM COUNTY PUBLIC SCHOOLS
SYSTEM GOALS AND OBJECTIVES

Goal #3

TO PROVIDE A SAFE AND SECURE ENVIRONMENT FOR STUDENTS AND EMPLOYEES

A. Truancy
Objective:
To improve student attendance at all grade levels by reducing the Truancy Rate.

B. School Discipline
Objective:
To reduce the number of infractions that give rise to referrals for suspension and expulsion while ensuring that appropriate and consistent discipline is being administered in all of the District’s educational settings.

C. Emergency Preparedness
Objective:
To ensure the preparedness of schools in the event of an emergency/crisis situation by conducting live and simulated exercises at all sites.

D. Weapons and Drugs
Objective:
To reduce the numbers of weapons and drugs on school campuses as measured by official police reports.

F. Dropout Rate
Objective:
To decrease the number of dropouts from the Savannah-Chatham County Public School System as measured by the Department of Education during the Fall FTE data collection.

Goal #4

TO ENGAGE PARENTS AND OTHER COMMUNITY STAKEHOLDERS

A. Engaging our Students’ Parents
Objective:
To increase the level of parental involvement in the educational process as measured by the attainment of model Parent Teacher Association (PTA) status as determined by the Georgia PTA.
SAVANNAH-CHATHAM COUNTY PUBLIC SCHOOLS

SYSTEM GOALS AND OBJECTIVES

B. Engaging the Business Community
   Objective:
   To increase the number of business partnerships.

C. Engaging our Neighborhoods & Communities
   Objective:
   To develop direct contacts between school principals and the communities / neighborhoods they serve. This also includes our military community.

D. Engagement Through Mentoring & Tutoring
   Objective:
   To increase the number of mentors and tutors available to our students.

E. Perceptions of the District
   Objective:
   To improve the overall perception of the District by its many constituencies, to include students, parents, visitors, volunteers, mentors, and business partners as measured by an annual climate survey.
FY2010 Budget Process

General Guidelines

• Current revenues will be sufficient to support current expenditures. On-going operating expenditures will be funded with on-going revenue sources.

• The budget process and format shall be school/department based and focused on goals and objectives.

• The School system will maintain a budgeting control system to ensure continual compliance with the adopted budget.

• The budget will provide adequate funds for maintenance of capital plant and equipment and funding for their orderly replacement.

Budget Process

The 2004 Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards (2004 Codification)* Section 1700 calls for the adoption of an annual budget by every government. Georgia Law (OCGA 20-2-167) also requires each LUA adopt an annual budget for all funds except capital projects and trust and agency funds.

The adopted budget is a legally binding document, which details how the District may use available funds. It is the primary tool used by the local Board to control the system's resources. The budget document is a reflection of the District's goals, objectives, and priorities, and serves as the financial plan of action.

The budget preparation process extends for a period of approximately 10 months beginning in September of the year prior to adoption. All governmental and proprietary (internal service) fund types are budgeted by the District on an annual basis. The budget for the upcoming fiscal year (July 1 through June 30) must be submitted to the local Board of Education prior to June 30th for legal adoption. No public funds may be expended until the Board has approved the budget unless a spending resolution is adopted.

After review by the Superintendent and the Executive Management Team, the Division of Finance prepares a proposed budget for submission to the Board of Education. Copies of the proposed budget are placed in libraries throughout the District. Using newspaper advertisement, the public is notified of the proposed budget, the placement of library copies, and the date, time, and location of the public budget hearing. Work sessions with the Board are scheduled as needed, and the Board then tentatively adopts the budget. Once the budget is tentatively adopted, it is advertised in the local press. The advertisement depicts projected revenues and expenditures by fund type, along with the date, time and location when the budget is to be legally adopted. In most instances, the
Board will legally adopt the budget at the next regularly scheduled Board meeting following the tentative adoption.

Concurrent with the budget adoption process, the Board of Education must determine the property tax millage rates to be levied for the coming calendar year. Under Georgia law, the Board of Public Education for the City of Savannah and the County of Chatham is a “recommending authority” that exercises the power to cause the levying authority (the Chatham County Commission) to levy property taxes to carry out the purposes of the Board of Education. The millage rate levy is dependent upon the taxable property values and any approved property tax exemptions. Each year, the Chatham County Board of Assessors establishes the taxable value of all property in the county and publishes the certified tax digest for each taxing jurisdiction. The Board of Education has two separate taxing jurisdictions and therefore receives two separate tax digests: one for Maintenance and Operations and another for Bonded Indebtedness. Upon receipt of certified tax digests for the upcoming calendar year from the County Board of Assessors, the Board of Education must determine the tax millage rates to be levied for both Bonded Debt and for Operations and Maintenance to meet its revenue requirements. Once these millage rates are tentatively adopted, the Board must then advertise the tax digest and millage levy for the preceding five years, along with the current year's digest and proposed millage rate to be enacted for the year. The recommended millage rate is approved during regular Board meeting and is provided to the Chatham County Commissioners for action.

The adopted budget is submitted for formal approval to the State Board of Education. The State Board generally approves the budget in November; however, the District is permitted to expend funds on a conditional basis until final state approval is received. The Chatham County Board of Education may legally amend the budget at any time during the year.
Savannah-Chatham County Public Schools
FY 2009 – 2010 Budget Calendar

November 2008
- November 5th – Board Legislative Priorities Workshop for 2009 Session
- November 19th – Legislative Priorities Breakfast with Chatham County Legislative Delegation

December 2008
- December 1st – Begin Enrollment Projections (Staff)

January 2009
- January 5th – Begin Staffing Projections (Staff)

February 2009
- February 4th – Board Budget Workshop – Informal Meeting
- February 4th – Board Meeting – Board Adopts FY2010 Budget Guiding Principles

March 2009
- March 18th – Board Budget Workshop

April 2009
- April 22nd – Board Budget Workshop

May 2009
- May 6th – Board Budget Workshop – Informal Meeting
- May 17th – Advertise Board Public Hearing on Budget (to be held May 20th)
- May 18th – Board Members receive Recommended Budget
- May 18th – Recommended Budget to Live Oak Public Libraries
- May 20th – Board Public Hearing on Budget

June 2009
- June 1st – Tax Digest and Rollback Millage Rate from Chatham County Board of Tax Assessors (Approximate Date)
- June 3rd – Board Budget Workshop / Regular Board Meeting (Tentative Budget / Millage Rates Adoption)
- June 5th – Staff Issues Press Release on Tentative Recommended Millage Rate
- June 9th – Advertise Five Year Tax Digest and Tentative Recommended Millage Levy
- June 11th – Advertise Final Budget Adoption by Board
- June 12th – ARRA Budget Workshop
- June 16th – Board Budget Workshop
- June 24th – Board Meeting (Final Budget Adoption)
- June 30th – Fiscal Year 2009 Ends

July 2009
- July 1st – Fiscal Year 2010 Begins
- July 1st – Board Meeting (Recommended Millage Rate Adoption)
- July 2nd – Staff Transmits Certified Millage Resolution to County Commission
- July 6th – Advertise Five Year Tax Digest and Recommended Millage Levy
- July 20th – County Commission (Levying Authority) Adopts Millage Rates
- July 24th – Assessor Submits Tax Digest and Levy submitted to Georgia Department of Revenue for Approval (Approximate Date)

September 2009
- September 30th – Staff Submits FY 2010 Budget to Georgia Department of Education

October 2009
- October 23rd – Staff Distributes FY 2010 Adopted Budget Book and submits book to GFOA & ASBO
Explanation of Allocation of Human & Financial Resources
Budget Assumptions / Initiatives and Constraints
FY 2009-2010 Adopted Budget for All Funds

Revenues

- Consolidated School (Maintenance and Operations) Tax digest (net of exemptions) will grow by $180,756,424 to $12,149,976,316, a 1.51% increase for calendar year 2009 (fiscal year 2010). This is inclusive of the Stephens-Day Homestead exemption as well as the recently approved Local Disabled Homestead exemption and Statewide Personal Property exemption increase. Due to foreclosures and a slow market, the total net assessed value had a reduction in reassessments of $119,581,693.
- School Bond Tax digest (net of exemptions) will decline by $115,975,973 to $13,323,561,876, a .9% decrease (net of exemptions) for calendar year 2009 (fiscal year 2010). This is inclusive of the recently approved Disabled Homestead exemption and Personal Property exemption increase.
- No combined millage change from FY 2010 (see table below):

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 04</th>
<th>FY 05</th>
<th>FY 06</th>
<th>FY 07</th>
<th>FY 08</th>
<th>FY 09</th>
<th>FY 10</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Obligation (GO) Bond</td>
<td>1.810</td>
<td>1.722</td>
<td>1.531</td>
<td>1.306</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td>17.768</td>
<td>17.600</td>
<td>17.277</td>
<td>15.817</td>
<td>13.795</td>
<td>13.404</td>
<td>13.404</td>
</tr>
</tbody>
</table>

- Real and personal property tax collection rate will be 87.96% of levy (current & delinquent). This is due to split digest (calendar year versus fiscal year), late payments, appeals, penalties, and interest charges.
- Tax Commissioner Collection Fee will remain at 1.75% for FY 2010. Court System Collection Fee will remain at 1.0% for FY 2010.
- State funding (QBE) amended formula adjustment will be $11,537,810.
- State on-behalf payments will total $1.3 million in FY 2010.
- Fund balance use by fund:
  - General Fund - $2,042,891
  - Capital Projects - $9,220,651
  - Internal Service Funds:
    Self Insured Risk Pool Fund - $266,000
  - Special Revenue Funds:
    Sick Leave Bank Fund - $100,000
    Massie Center Fund – $81,864
Explanation of Allocation of Human & Financial Resources
Budget Assumptions / Initiatives and Constraints
FY 2009-2010 Adopted Budget for All Funds

Expenditures

- Pay increases:
  - No pay increases for Teachers / Counselors / Media Specialists / Psychologists and Social Workers. Those who are eligible will also receive a Step (longevity) increase effective July 1, 2009. The local supplement was reduced to offset step increases.
  - No pay increases for Assistant Principals. Those who are eligible will also receive a Step (longevity) increase effective July 1, 2009. The local supplement was reduced to offset step increases.
  - No pay increase or Step increase for Principals.
  - No pay increase or Step increase for Classified staff.
  - No pay increase or Step increase for Professional.
- Teacher vacancies will be filled at the median grade/step.
- General Fund vacancy factor / position fill variance will be $4.6 million.
- General Fund Contingency will be $500,000.
- General Fund Staffing Reserve for 10th day adjustments will be $1 million.
- All State required expenditure and staffing tests will be met (funds will not need to be returned to the State Treasury due to failure to meet tests).
- Cost savings from changes to transportation routing and energy conservation efforts will occur as planned.
- Fuel and utilities costs do not continue to escalate beyond amounts budgeted.
- State Merit Health Insurance employer rates will not be adjusted mid-year.
- No extraordinary events will occur during the budget year.

Workload

- Pre-Kindergarten through Grade 12 enrollment will increase by 156 students from 10th day FY 2009 (from 33,996 to 34,152 inclusive of Oglethorpe Charter School and Coastal Empire Montessori enrollment).
- Actual enrollment will occur by site by grade as forecasted.
- State waiver will increase class sizes from Kindergarten through Grade 8 by 2 students.
Savannah-Chatham County Public Schools
FY 2009-2010
Adopted Budget for All Funds

FY 2010 Revenues by Source

- Local sources: 54.33%
- State sources: 31.59%
- Federal sources: 14.07%

FY 2010 Expenditures by Function

- Instruction: 52.65%
- Pupil services: 2.54%
- Improvement of instruction: 3.87%
- Educational media services: 1.24%
- General administration: 1.63%
- Business administration: 4.18%
- School administration: 1.46%
- Pupil transportation: 5.90%
- Maintenance and operations: 3.67%
- Central support services: 1.77%
- Other support services: 0.15%
- Other operations: 0.03%
- Food service operations: 3.02%
- Debt Service: 4.18%
- Board Contingency: 0.11%
- Capital outlay: 13.60%
Savannah - Chatham County Public Schools  
FY 2009 - 2010 Adopted Budget for All Funds  
Summary by Fund Type

<table>
<thead>
<tr>
<th>Revenues</th>
<th>General</th>
<th>Debt</th>
<th>Capital</th>
<th>Special</th>
<th>Internal</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local sources</td>
<td>$162,908,976</td>
<td>$2,000</td>
<td>$66,873,350</td>
<td>$3,355,314</td>
<td>$2,107,360</td>
<td>$235,247,000</td>
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<tr>
<td>State sources</td>
<td>121,569,427</td>
<td>-</td>
<td>4,065,000</td>
<td>11,161,229</td>
<td>-</td>
<td>136,795,656</td>
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<tr>
<td>Federal sources</td>
<td>1,116,685</td>
<td>-</td>
<td>-</td>
<td>59,819,427</td>
<td>-</td>
<td>60,936,112</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$285,595,088</strong></td>
<td><strong>$2,000</strong></td>
<td><strong>$70,938,350</strong></td>
<td><strong>$74,335,970</strong></td>
<td><strong>$2,107,360</strong></td>
<td><strong>$432,978,768</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Sources</th>
<th>Capital Lease Proceeds</th>
<th>Operating transfers in</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-</td>
<td>5,000,000</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES &amp; OTHER SOURCES</strong></td>
<td><strong>$290,595,088</strong></td>
<td><strong>$18,574,572</strong></td>
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</table>

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>General</th>
<th>Debt</th>
<th>Capital</th>
<th>Special</th>
<th>Internal</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$191,219,208</td>
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<td>-</td>
<td>$42,895,127</td>
<td>-</td>
<td>$234,114,335</td>
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<tr>
<td>Pupil services</td>
<td>$7,641,703</td>
<td>-</td>
<td>-</td>
<td>3,633,634</td>
<td>-</td>
<td>11,275,337</td>
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<tr>
<td>Improvement of instruction</td>
<td>$4,516,257</td>
<td>-</td>
<td>-</td>
<td>12,684,091</td>
<td>-</td>
<td>17,200,348</td>
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<td>Educational media services</td>
<td>5,518,074</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,518,074</td>
</tr>
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<td>General administration</td>
<td>5,113,705</td>
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<td>-</td>
<td>2,146,102</td>
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<td>7,259,807</td>
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<td>Business administration</td>
<td>18,481,924</td>
<td>-</td>
<td>-</td>
<td>108,599</td>
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<td>18,590,523</td>
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<td>School administration</td>
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<td>-</td>
<td>-</td>
<td>363,015</td>
<td>4,372,948</td>
<td>6,495,243</td>
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<td>Pupil transportation</td>
<td>25,855,423</td>
<td>-</td>
<td>-</td>
<td>376,664</td>
<td>-</td>
<td>26,232,087</td>
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<td>Maintenance and operations</td>
<td>16,186,068</td>
<td>-</td>
<td>-</td>
<td>143,378</td>
<td>-</td>
<td>16,329,446</td>
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<td>Central support services</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>7,865,163</td>
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<td>Other support services</td>
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<td>-</td>
<td>-</td>
<td>498,087</td>
<td>-</td>
<td>654,499</td>
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<td>-</td>
<td>-</td>
<td>13,432,461</td>
<td>-</td>
<td>13,432,461</td>
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<tr>
<td>Other operations</td>
<td>139,682</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>139,682</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>-</td>
<td>-</td>
<td>60,450,300</td>
<td>9,423</td>
<td>-</td>
<td>60,459,723</td>
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<tr>
<td>Debt Service</td>
<td>-</td>
<td>18,574,572</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>18,574,572</td>
</tr>
<tr>
<td>Board Contingency</td>
<td>500,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>500,000</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>$284,952,908</strong></td>
<td><strong>$18,574,572</strong></td>
<td><strong>$60,450,300</strong></td>
<td><strong>$76,290,581</strong></td>
<td><strong>$4,372,948</strong></td>
<td><strong>$444,641,309</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Uses</th>
<th>Operating transfers out</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating transfers out</td>
<td>7,685,071</td>
</tr>
</tbody>
</table>

| TOTAL EXPENDITURES & OTHER USES | $292,637,979 | $18,574,572 | $80,159,001 | $76,290,581 | $4,372,948 | $472,035,081 |

| Projected Beginning Fund Balance (7/1/2009) | 21,558,885 | 1,367,960 | 82,632,912 | 6,191,470 | 1,826,415 | 113,577,642 |

| Fund Balances, End of Year (6/30/2010) | 19,515,994 | 1,367,960 | 73,412,261 | 6,058,059 | 1,560,827 | 101,915,101 |
### Savannah-Chatham County Public Schools

**FY 2009-2010 Adopted Budget for All Funds**

**District Snapshot**

<table>
<thead>
<tr>
<th>Element</th>
<th>FY 2006 Actual</th>
<th>FY 2007 Actual</th>
<th>FY 2008 Actual</th>
<th>FY 2009 Modified Budget</th>
<th>FY 2010 Adopted Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local</td>
<td>167,505,505</td>
<td>195,794,670</td>
<td>230,599,900</td>
<td>235,592,714</td>
<td>235,247,000</td>
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<tr>
<td>State</td>
<td>122,888,064</td>
<td>136,852,159</td>
<td>140,331,454</td>
<td>127,811,411</td>
<td>136,795,656</td>
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<tr>
<td>Federal</td>
<td>43,603,694</td>
<td>44,283,621</td>
<td>42,300,744</td>
<td>49,479,284</td>
<td>60,936,112</td>
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<tr>
<td><strong>Total Revenues</strong></td>
<td>333,997,263</td>
<td>376,930,451</td>
<td>413,232,099</td>
<td>412,883,409</td>
<td>432,978,768</td>
</tr>
<tr>
<td><strong>Other Sources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lease Proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Bond Proceeds*</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Operating Transfers In</td>
<td>17,099,271</td>
<td>13,305,443</td>
<td>27,818,924</td>
<td>23,389,248</td>
<td>27,393,772</td>
</tr>
<tr>
<td><strong>Total Revenues/Other Sources</strong></td>
<td>351,096,534</td>
<td>390,235,894</td>
<td>441,051,023</td>
<td>436,272,657</td>
<td>460,372,540</td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>187,627,482</td>
<td>200,865,722</td>
<td>211,989,417</td>
<td>223,038,250</td>
<td>218,031,842</td>
</tr>
<tr>
<td>Benefits</td>
<td>48,498,134</td>
<td>56,686,243</td>
<td>63,537,630</td>
<td>61,877,008</td>
<td>70,303,820</td>
</tr>
<tr>
<td>Other Expenditures</td>
<td>93,275,969</td>
<td>101,941,226</td>
<td>143,676,301</td>
<td>156,761,775</td>
<td>156,305,647</td>
</tr>
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<td><strong>Total Expenditures</strong></td>
<td>329,401,586</td>
<td>359,393,190</td>
<td>419,203,349</td>
<td>441,677,033</td>
<td>444,641,309</td>
</tr>
<tr>
<td><strong>Other Uses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bond Refunding*</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Operating Transfers Out</td>
<td>11,718,662</td>
<td>12,455,443</td>
<td>13,215,159</td>
<td>23,389,248</td>
<td>27,393,772</td>
</tr>
<tr>
<td><strong>Total Expenditures/Other Uses</strong></td>
<td>341,120,247</td>
<td>371,848,633</td>
<td>432,418,508</td>
<td>465,066,281</td>
<td>472,035,081</td>
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<tr>
<td><strong>Staff Positions</strong></td>
<td>4,802.1</td>
<td>4,965.5</td>
<td>5,150.6</td>
<td>5,173.3</td>
<td>5,072.5</td>
</tr>
<tr>
<td><strong>Student Enrollment</strong></td>
<td>33,962</td>
<td>34,121</td>
<td>34,752</td>
<td>33,996</td>
<td>34,152</td>
</tr>
<tr>
<td><strong>Free/Reduced Lunch Rate</strong></td>
<td>55.21%</td>
<td>57.95%</td>
<td>60.10%</td>
<td>59.03%</td>
<td>61.85%</td>
</tr>
<tr>
<td><strong>Schools</strong></td>
<td>48</td>
<td>48</td>
<td>47</td>
<td>49</td>
<td>49</td>
</tr>
<tr>
<td><strong>Other Educational Sites</strong></td>
<td>6</td>
<td>6</td>
<td>7</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td><strong>Combined Tax Millage Rate</strong></td>
<td>17.277</td>
<td>15.817</td>
<td>13.795</td>
<td>13.404</td>
<td>13.404</td>
</tr>
</tbody>
</table>
### Impact of School Millage Rate Change on a Homestead Valued at $150,000

<table>
<thead>
<tr>
<th>Appraised Value</th>
<th>School</th>
<th>Bond</th>
<th>Combined</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 150,000</td>
<td>$ 150,000</td>
<td>$ 150,000</td>
<td>$ 150,000</td>
</tr>
<tr>
<td>Assessment Ratio</td>
<td>40%</td>
<td>40%</td>
<td></td>
</tr>
<tr>
<td>Assessed Value</td>
<td>$ 60,000</td>
<td>$ 60,000</td>
<td>$ 60,000</td>
</tr>
<tr>
<td>S1 Regular Homestead*</td>
<td>(2,000)</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Net Assessed Value</td>
<td>$ 58,000</td>
<td>$ 60,000</td>
<td>$ 60,000</td>
</tr>
<tr>
<td>Millage Rate</td>
<td>13.404</td>
<td>-</td>
<td>13.404</td>
</tr>
<tr>
<td>Total School Taxes</td>
<td>$ 777.43</td>
<td>-</td>
<td>$ 777.43</td>
</tr>
</tbody>
</table>

* Assumes S1 (State Homestead) Exemption Only
** Assumes no change in Appraised Value

### School Millage Rate and Taxes on a Homestead Valued at $150,000

<table>
<thead>
<tr>
<th>Calendar Year</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
</tr>
</thead>
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<tr>
<td>School Millage Rate</td>
<td>15.746</td>
<td>14.511</td>
<td>13.950</td>
<td>13.404</td>
<td>13.404</td>
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<td>Bond Millage Rate</td>
<td>1.531</td>
<td>1.306</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Combined Millage Rate</td>
<td>17.277</td>
<td>15.817</td>
<td>13.950</td>
<td>13.404</td>
<td>13.404</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
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</thead>
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<tr>
<td>School Taxes</td>
<td>$913.27</td>
<td>$841.64</td>
<td>$809.10</td>
<td>$777.43</td>
<td>$777.43</td>
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<tr>
<td>Combined Taxes</td>
<td>$1,005.13</td>
<td>$920.00</td>
<td>$809.10</td>
<td>$777.43</td>
<td>$777.43</td>
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</tbody>
</table>

![Graph showing school and bond taxes over years]
## 5 Year Enrollment Summary

### Total Enrollment

<table>
<thead>
<tr>
<th>Site Name</th>
<th>FY06 20th Day</th>
<th>FY07 20th Day</th>
<th>FY08 10th Day</th>
<th>FY09 10th Day</th>
<th>FY10 Projected</th>
<th>Projected Change</th>
<th>Projected % Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Elementary Schools</td>
<td>16,745</td>
<td>17,114</td>
<td>17,355</td>
<td>18,020</td>
<td>18,227</td>
<td>207</td>
<td>1.15%</td>
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<tr>
<td>Middle Schools</td>
<td>7,756</td>
<td>7,604</td>
<td>7,193</td>
<td>6,878</td>
<td>6,814</td>
<td>-64</td>
<td>-0.93%</td>
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<tr>
<td>High Schools</td>
<td>8,955</td>
<td>8,964</td>
<td>8,974</td>
<td>8,345</td>
<td>8,341</td>
<td>-4</td>
<td>-0.05%</td>
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<tr>
<td>Other Educational Programs</td>
<td>506</td>
<td>568</td>
<td>623</td>
<td>753</td>
<td>770</td>
<td>17</td>
<td>2.26%</td>
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<tr>
<td><strong>Total Enrollment</strong></td>
<td><strong>33,962</strong></td>
<td><strong>34,250</strong></td>
<td><strong>34,145</strong></td>
<td><strong>33,996</strong></td>
<td><strong>34,152</strong></td>
<td><strong>156</strong></td>
<td><strong>0.46%</strong></td>
</tr>
</tbody>
</table>

![Graph showing enrollment trends from FY06 to FY2010]
The Iowa Tests of Basic Skills were administered to students in grades 3, 5, and 8 during the month of December 2008. The ITBS is nationally normed and administered throughout the country. All scores presented in the summary are expressed as a national percentile rank. The 50th percentile is the score that divides the upper and lower half of the scores and represents the national average.

### IOWA Test of Basic Skills (ITBS)

<table>
<thead>
<tr>
<th>Grade</th>
<th>Reading</th>
<th>Language</th>
<th>Math</th>
<th>Social Studies</th>
<th>Science</th>
<th>Sources of Info</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade 3</td>
<td>44</td>
<td>48</td>
<td>48</td>
<td>53</td>
<td>47</td>
<td>54</td>
</tr>
<tr>
<td>Grade 5</td>
<td>45</td>
<td>50</td>
<td>46</td>
<td>48</td>
<td>50</td>
<td>55</td>
</tr>
<tr>
<td>Grade 8</td>
<td>35</td>
<td>42</td>
<td>38</td>
<td>36</td>
<td>39</td>
<td>42</td>
</tr>
</tbody>
</table>

### CRITERION REFERENCE COMPETENCY TEST (CRCT)

#### 2009 Test Results

The CRCT is designed to measure how well students acquire the skills and knowledge described in the Georgia Performance Standards (GPS). The assessments yield information on academic achievement at the student, class, school, system, and state levels. This information is used to diagnose individual student strengths and weaknesses as related to the instruction of the GPS, and to gauge the quality of education throughout Georgia. The Criterial Reference Competency Test was administered to students in grades 3, 5, 8.

<table>
<thead>
<tr>
<th>Grade</th>
<th>Reading</th>
<th>Language</th>
<th>Math</th>
<th>Social Studies</th>
<th>Science</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grade 3</td>
<td>State</td>
<td>88</td>
<td>87</td>
<td>78</td>
<td>76</td>
</tr>
<tr>
<td></td>
<td>SCCPSS</td>
<td>83</td>
<td>83</td>
<td>69</td>
<td>69</td>
</tr>
<tr>
<td>Grade 5</td>
<td>State</td>
<td>88</td>
<td>91</td>
<td>79</td>
<td>71</td>
</tr>
<tr>
<td></td>
<td>SCCPSS</td>
<td>82</td>
<td>87</td>
<td>72</td>
<td>61</td>
</tr>
<tr>
<td>Grade 8</td>
<td>State</td>
<td>93</td>
<td>92</td>
<td>70</td>
<td>63</td>
</tr>
<tr>
<td></td>
<td>SCCPSS</td>
<td>88</td>
<td>87</td>
<td>53</td>
<td>47</td>
</tr>
</tbody>
</table>
Writing Assessment
2009 5th (Only scores available for 09)

The writing assessment for grade five consists of an evaluation of each student response to an assigned prompt. Students are assigned a topic from a prompt bank representing three genres: narrative, informational, and persuasive. Students are allowed approximately 120 minutes to write their essays. The writing assessment must be administered in one day. A make-up is also given the following day.

<table>
<thead>
<tr>
<th>Grade 5</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>78</td>
</tr>
<tr>
<td>SCCPSS</td>
<td>75</td>
</tr>
</tbody>
</table>

SAT (Scholastic Aptitude Test)
2009 Test Results

The SAT reasoning test is a measure of the critical thinking skills needed for academic success in college. The SAT assesses how well a student analyzes and solves problems. All colleges and universities in Georgia accept scores from the SAT for admission purposes. The College Board determines the national testing dates and testing sites for the SAT exam.

<table>
<thead>
<tr>
<th></th>
<th>Critical Reading</th>
<th>Mathematics</th>
<th>Writing</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>490</td>
<td>491</td>
<td>479</td>
</tr>
<tr>
<td>SCCPSS</td>
<td>463</td>
<td>455</td>
<td>447</td>
</tr>
</tbody>
</table>