

FY08-09 Recommended General Fund Budget

Current General Fund Budget

FY08 General Fund Revenue	289,599,175
FY08 General Fund Expenditures	301,773,962
Use of Fund Balance	(12,174,787)

Revenue Adjustments to General Fund

	Change	Revised Total
FY08 General Fund Revenue		289,599,175
<u>Local Revenue</u>		
Local Tax Revenue (5% tax digest increase)	9,943,621	
Projected Taxpayer Bill of Rights Millage Rollback @ .323 mills	(3,571,341)	
Medicaid Reimbursements Revenue	(150,000)	
Sale of Buildings & Land (Penn Avenue / Riley/Rockingham Farm)	1,000,000	
GMA Proceeds (delay new buses purchase)	(3,482,340)	
Other Local Revenue (Ex. - interest, tuition)	125,000	
Sub-total		3,864,940
<u>State Revenue</u>		
QBE Formula Earnings & Accrual	(279,923)	
Other State Grants (Ex. Graduation coaches)	313,781	
Sub-total		33,858
<u>Federal Revenue</u>		
Federal Impact Aid	150,000	
ROTC	31,225	
Other Federal Revenue	20,000	
Sub-total		201,225
Total FY09 Projected Revenue		293,699,198

Expenditure Adjustments to General Fund

Additions

	Description	FTE	Change	Revised Total
1	FY08 General Fund Total as of 4/28/2008			301,773,962
2	Restart Staffing Reserve @ \$750,000		647,394	302,421,356
3	Restart Board Contingency @ \$500,000		251,079	302,672,435
4	Pay Raises			302,672,435
5	Administrators- 2.5%+ step		120,516	302,792,951
6	Classified - 2.5%+ step		1,364,758	304,157,709
7	Principals - 2.5%+ step		247,898	304,405,607
8	Teachers 2.5%+ step		9,668,759	314,074,367
9	Additional State QBE teachers	15.0	846,975	314,921,342
13	Additional Academies Positions (from non-salary)	5.0	388,946	315,310,288
14	Early College Expansion (Teachers)	9.0	522,188	315,832,476
15	Facilities Construction Project Manager (Esplost)	1.0	77,039	315,909,515
16	Textbook adoption		3,000,000	318,909,515
17	PLC Staff	0.5	30,518	318,940,033
18	Gateway Charter School		315,000	319,255,033
19	Exceptional Children		887,739	320,142,772

	Description	FTE	Change	Revised Total
20	Coastal Empire Montessori (Salaries & operating)	18.1	2,062,620	322,205,392
23	Bus Fuel		1,000,000	323,205,392
24	Work Order Management System - Maintenance		12,000	323,217,392
25	First Student Contract 4.5% Increase		648,537	323,865,929
26	Campus Monitors Annualized		266,128	324,132,057
	Sub-Total	48.6	22,358,095	

Reductions

1	Net school staffing change based on projected enrollment		(420,929)	323,711,128
	Teachers	(6.0)		
	Asst Principals	(1.0)		
	Paraprofessionals	4.0		
	Secretary	0.5		
2	New Principals Pay Variance		(34,148)	323,676,980
3	Eliminate Accounting Clerk (Vacancy)	(0.5)	(15,192)	323,661,788
4	Eliminate Administrative Secretary - Massie Center (Vacancy)	(0.5)	(13,481)	323,648,307
5	Reduce Corporate Academy Teachers	(5.0)	(365,000)	323,283,307
6	Eliminate Corporate Academy Reading Teacher	(1.0)	(59,256)	323,224,051
7	Eliminate Custodians - Preventive Maintenance	(2.0)	(87,321)	323,136,730
8	Eliminate Director of Employee Relations - Human Resources	(1.0)	(101,018)	323,035,712
9	Eliminate Director of Energy Management - Maintenance	(1.0)	(79,744)	322,955,968
10	Eliminate Executive Director - Student Support Services (Vacancy)	(1.0)	(164,412)	322,791,556
11	Eliminate Gifted Program Manager (Vacancy)	(1.0)	(77,371)	322,714,185
12	Eliminate Instructional Specialist - Reading (Vacancy)	(1.0)	(88,037)	322,626,148
13	Eliminate Title I comparability compliance paras (Vacancies)	(9.5)	(87,894)	322,538,254
14	Eliminate Lead Counselor	(1.0)	(114,078)	322,424,176
15	Eliminate Office Manager - Operations (Vacancy)	(1.0)	(51,578)	322,372,598
16	Eliminate Performing Arts Director (Vacancy)	(1.0)	(139,531)	322,233,067
17	Add Instructional Specialist Music	1.0	88,037	322,321,104
18	Eliminate School Resource Specialist - Campus Police	(1.0)	(76,484)	322,244,620
19	Eliminate Work Control Clerk - Maintenance (Vacancy)	(1.0)	(54,173)	322,190,447
20	Reduce # of District Staffing Specialist - SPED	(6.0)	(438,000)	321,752,447
21	Reduce custodians - Central Office	(1.0)	(31,011)	321,721,436
22	Relocate Evening High School	(2.0)	(183,089)	321,538,347
23	Derenne Annex Closing Utility Savings		(100,000)	321,438,347
24	Eliminate Custodians - Derenne Annex	(1.0)	(22,969)	321,415,378
25	Reduce Legal Fees - Student Hearings		(243,000)	321,172,378
26	Assistant Board Attorney	1.0	121,227	321,293,605
27	Academies Non-Salary Reductions (To fund 5 positions above)		(388,946)	320,904,659
28	Academies Non-Salary Reductions		(200,000)	320,704,659
29	Business System Replacement (Roll over from FY07)		(2,563,740)	318,140,919
30	Campus Police & Maintenance Vehicles (Purchase before 6/30/08)		(282,500)	317,858,419
31	Defer buying new buses for 1 year (includes 1st payment savings)		(3,757,340)	314,101,079
32	Eliminate CRCT Camp		(148,246)	313,952,833
33	Eliminate Disparity Study Contribution (One time charge)		(167,500)	313,785,333
34	Parent University (bring in-house)		(35,000)	313,750,333
35	Eliminate STAR Program		(218,977)	313,531,356
36	Reduce Transportation - (Specialty Programs Satellite Pick-up)		(350,000)	313,181,356
37	Reduce Alternative Site Bus Transportation (Satellites)		(300,000)	312,881,356
38	Eliminate Back to School Showcase		(45,000)	312,836,356
39	Eliminate Choice Program Lottery (Perform in house)		(50,000)	312,786,356
40	Reduce Vocational Extended Day		(25,000)	312,761,356
41	Eliminate Rigby READS (reading assessment) at middle school level		(63,479)	312,697,877
42	Eliminate Webcasting - Communications		(10,000)	312,687,877
43	FY08 Board Objective #10 - Dental Plan Contribution		(50,000)	312,637,877

	Description	FTE	Change	Revised Total
44	FY08 Board Objective #6 - Employee Wellness Program (Flu Shots)		(50,000)	312,587,877
45	FY08 Board Objective #17 - School Equity		(271,240)	312,316,637
46	FY08 Board Objective #19 - High Performing Schools		(100,000)	312,216,637
47	FY08 Program Improvement - Print Shop re-engineering (equipment)		(45,000)	312,171,637
48	FY08 Board Objective #11 - SASI replacement		(1,530,000)	310,641,637
49	Reduce Non-Departmental (District wide) Contract Services		(32,247)	310,609,390
50	Reduce Superintendent (District) non-salary budget		(125,000)	310,484,390
51	Reduce Academic Affairs non-salary budget		(100,000)	310,384,390
52	Reduce District Support Services operating budget		(218,000)	310,166,390
53	Reduce Travel (Central Office)		(50,000)	310,116,390
54	Reduce new textbook purchase due to high school schedule change		(400,000)	309,716,390
55	Reduce Per Pupil Allocation (\$45 @ 32,872 regular)		(1,479,240)	308,237,150
56	Reduce # of Cell Phones		(50,000)	308,187,150
57	Reduce GF contribution to Technology Plan Fund		(100,000)	308,087,150
58	Reduce GF contribution to Liability Risk Pool, Sick Leave Bank & Pre K (Use Fund Balance)		(350,000)	307,737,150
59	Reduce GF Contribution to Debt Service - Downtown Savannah Authority Bonds		(3,874,845)	303,862,305
60	Reduce benefit rate for Unemployment & Worker's Compensation Fund (Use Fund Balance)		(200,000)	303,662,305
	Sub-Total	(39.0)	(20,469,752)	
Total FY09 Projected Expenditures				303,662,305

Use of Fund Balance **(9,963,107)**

Fund Balance Analysis

Fund Balance - 6/30/07	46,177,083	
Fund Balance use - FY 2008 budget	(12,174,787)	
Projected Fund Balance - 6/30/08	34,002,296	
Estimated Fund Balance Use FY 2009	(9,963,107)	
Projected Fund Balance - 6/30/09	24,039,189	7.92%
FY 2009 Projected Expenditures	303,662,305	
Calculations under Policy DCA:		
Minimum - 5%	15,183,115	
Target Range - 7% - 10%		
7%	21,256,361	
10%	30,366,231	