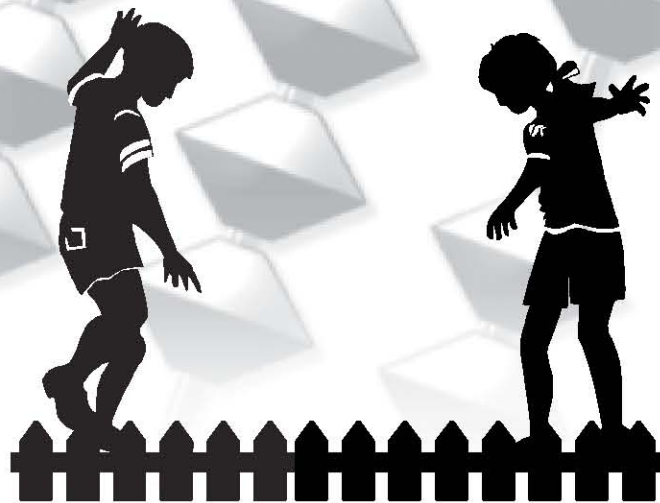


Budget

FINANCIAL SERVICES



SAVANNAH-CHATHAM COUNTY PUBLIC SCHOOLS

The Division of Financial Services has primary staff responsibility for all aspects of financial management and procurement for the School System. Finance staff members are responsible for planning, organizing, coordinating, directing, and controlling of the accounting, budgeting, financial management, investment, procurement and human resource functions of the school system. The mission of the Division of Finance is to ensure financial stability through proper and prudent management of the fiscal resources of the school system. This mission is accomplished through maximizing revenues from all sources, monitoring expenditures, investing prudently, obtaining the highest quality goods and services at economical prices, and serving both our internal and external customers in a timely and efficient manner.

Financial Services Goals and Objectives

Goal - Improve the district's financial accountability in order to support the district's goals.

Objectives

- Continue to receive Government Finance Officers Association (GFOA) award on Budget.
- Continue to receive Association of School Business Officials (ASBO) International and GFOA awards on Comprehensive Annual Financial Report (CAFR).
- Participate in selection and implementation of Enterprise Resource Planning (ERP) software to improve financial accountability.

Goal - Improve the communication of the district's financial accountability to internal and external parties.

Objectives

- Post Fiscal Year 2006 CAFR to district web site.
- Post quarterly financial reports to district web site within 10 days of submittal to school board.

Goal - Improve documentation of financial processes (policies, procedures, operating processes, instruction manuals, etc.) to enhance continuity of well-defined processes.

Objectives

- Complete review and update of all Board policies assigned to Finance.
- Update Student Activity Fund Accounting Handbook.

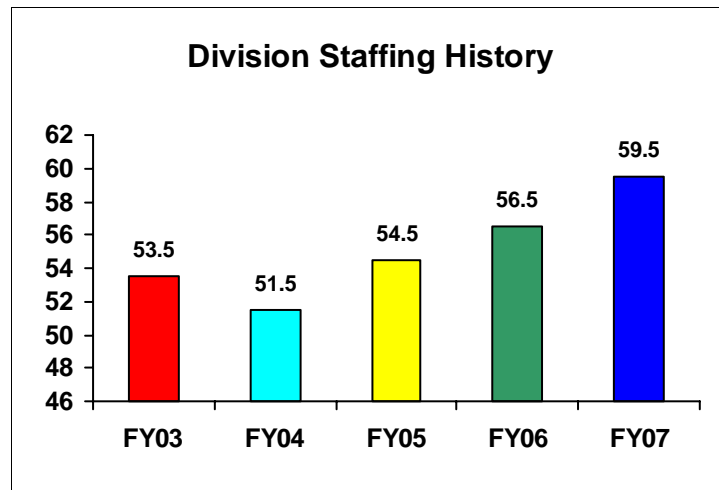
Goal - Support district efforts to obtain funding to replace and/or improve facilities.

Objective

- Prepare appropriate financial documentation needed for district's efforts to obtain funding for facilities.

Financial Services

| | | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Modified Budget | FY 2007 Adopted Budget | %Change FY 2007 to FY 2006 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|------------------------------|----------------------------------|
| OPERATING EXPENDITURES | | | | | | | |
| 10 | Base Salary | 2,099,547 | 2,153,676 | 2,106,719 | 2,548,353 | 2,862,815 | 12.3% |
| 11 | Other Salary | 109,088 | 402,048 | 334,972 | 384,326 | 383,861 | -0.1% |
| Total Salaries | | \$2,208,635 | \$2,555,723 | \$2,441,690 | \$2,932,679 | \$3,246,676 | 10.7% |
| 20 | Fringe Benefits | 449,644 | 474,073 | 463,804 | 715,602 | 809,134 | 13.1% |
| Total Benefits | | \$449,644 | \$474,073 | \$463,804 | \$715,602 | \$809,134 | 13.1% |
| 30 | Purchased Services | 1,478,875 | 1,519,462 | 1,649,643 | 1,925,466 | 1,910,291 | -0.8% |
| 31 | Utilities | 36,999 | 37,566 | 37,196 | 37,941 | 37,941 | 0.0% |
| 40 | Supplies | 116,815 | 121,445 | 67,805 | 119,830 | 105,805 | -11.7% |
| 41 | Books | 5,543 | 1,851 | 5,753 | 4,400 | 4,000 | -9.1% |
| 50 | Equipment | 37,444 | 20,225 | 14,802 | 48,886 | 38,958 | -20.3% |
| 70 | Indirect Cost | 0 | 16,927 | 14,174 | 19,564 | 19,564 | 0.0% |
| Total Other Operating Expenses | | \$1,675,676 | \$1,717,477 | \$1,789,373 | \$2,156,087 | \$2,116,559 | -1.8% |
| TOTAL BUDGET | | \$4,333,955 | \$4,747,272 | \$4,694,867 | \$5,804,368 | \$6,172,369 | 6.3% |



Financial Services

| | | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Modified Budget | FY 2007 Adopted Budget | %Change FY 2006 to FY 2007 |
|-------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|----------------------------------|
| Accounting | | | | | | | |
| 10 | Base Salary | 260,043 | 208,283 | 174,458 | 250,710 | 296,636 | 18.3% |
| 11 | Other Salary | 53 | 9 | 16,387 | 347 | 347 | 0.0% |
| Total Salaries | | \$260,095 | \$208,292 | \$190,845 | \$251,057 | \$296,983 | 18.3% |
| 20 | Fringe Benefits | 55,084 | 45,630 | 38,653 | 67,512 | 78,991 | 17.0% |
| Total Benefits | | \$55,084 | \$45,630 | \$38,653 | \$67,512 | \$78,991 | 17.0% |
| 30 | Purchased Services | 7,984 | 8,618 | 6,484 | 44,313 | 14,306 | -67.7% |
| 31 | Utilities | 1,567 | 1,771 | 1,828 | 1,788 | 1,788 | 0.0% |
| 40 | Supplies | 11,086 | 8,020 | 5,266 | 10,050 | 10,050 | 0.0% |
| 50 | Equipment | 4,560 | 5,731 | 1,755 | 2,625 | 2,625 | 0.0% |
| Total Other Operating Expens | | \$25,197 | \$24,139 | \$15,334 | \$58,776 | \$28,769 | -51.1% |
| TOTAL BUDGET | | \$340,377 | \$278,060 | \$244,832 | \$377,345 | \$404,743 | 7.3% |

| Budgeting Services | | | | | | | |
|-------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| 10 | Base Salary | 303,875 | 282,946 | 267,997 | 276,456 | 284,765 | 3.0% |
| Total Salaries | | \$303,875 | \$282,946 | \$267,997 | \$276,456 | \$284,765 | 3.0% |
| 20 | Fringe Benefits | 62,508 | 55,886 | 53,181 | 73,251 | 75,805 | 3.5% |
| Total Benefits | | \$62,508 | \$55,886 | \$53,181 | \$73,251 | \$75,805 | 3.5% |
| 30 | Purchased Services | 9,593 | 13,371 | 12,165 | 10,781 | 12,300 | 14.1% |
| 31 | Utilities | 4,065 | 3,415 | 3,352 | 3,449 | 3,449 | 0.0% |
| 40 | Supplies | 5,096 | 1,923 | 2,717 | 1,038 | 1,219 | 17.4% |
| 41 | Books | 347 | 347 | 390 | 400 | 0 | -100.0% |
| 50 | Equipment | 1,824 | 0 | 0 | 9,125 | 0 | -100.0% |
| Total Other Operating Expens | | \$20,925 | \$19,056 | \$18,624 | \$24,793 | \$16,968 | -31.6% |
| TOTAL BUDGET | | \$387,309 | \$357,888 | \$339,803 | \$374,500 | \$377,538 | 0.8% |

| Chief Financial Officer | | | | | | | |
|-------------------------------------|--------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| 10 | Base Salary | 203,500 | 203,500 | 203,500 | 222,986 | 241,804 | 8.4% |
| 11 | Other Salary | 125 | 477 | 0 | 1,591 | 1,591 | 0.0% |
| Total Salaries | | \$203,625 | \$203,978 | \$203,500 | \$224,577 | \$243,395 | 8.4% |
| 20 | Fringe Benefits | 40,599 | 39,373 | 39,787 | 62,392 | 70,185 | 12.5% |
| Total Benefits | | \$40,599 | \$39,373 | \$39,787 | \$62,392 | \$70,185 | 12.5% |
| 30 | Purchased Services | 6,058 | 4,954 | 5,570 | 12,200 | 12,200 | 0.0% |
| 40 | Supplies | 1,213 | 1,549 | 3,320 | 9,788 | 9,788 | 0.0% |
| 41 | Books | 3,108 | 572 | 5,149 | 3,000 | 3,000 | 0.0% |
| 50 | Equipment | 10,434 | 875 | 0 | 12,255 | 12,255 | 0.0% |
| Total Other Operating Expens | | \$20,812 | \$7,950 | \$14,039 | \$37,243 | \$37,243 | 0.0% |
| TOTAL BUDGET | | \$265,036 | \$251,300 | \$257,327 | \$324,212 | \$350,823 | 8.2% |

Financial Services

| | | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Modified Budget | FY 2007 Adopted Budget | %Change FY 2006 to FY 2007 |
|-------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|----------------------------------|
| Disbursements | | | | | | | |
| 10 | Base Salary | 405,010 | 422,028 | 429,539 | 453,598 | 538,664 | 18.8% |
| 11 | Other Salary | 3,663 | 13,161 | 22,882 | 11,317 | 11,317 | 0.0% |
| Total Salaries | | \$408,673 | \$435,189 | \$452,421 | \$464,915 | \$549,981 | 18.3% |
| 20 | Fringe Benefits | 89,259 | 90,136 | 93,373 | 121,436 | 144,257 | 18.8% |
| Total Benefits | | \$89,259 | \$90,136 | \$93,373 | \$121,436 | \$144,257 | 18.8% |
| 30 | Purchased Services | 31,928 | 30,943 | 32,600 | 32,317 | 32,480 | 0.5% |
| 31 | Utilities | 14,728 | 15,875 | 15,060 | 16,034 | 16,034 | 0.0% |
| 40 | Supplies | 7,475 | 5,756 | 6,621 | 7,360 | 7,200 | -2.2% |
| 50 | Equipment | 6,909 | -48 | 3,365 | 3,368 | 3,365 | -0.1% |
| Total Other Operating Expens | | \$61,039 | \$52,526 | \$57,645 | \$59,079 | \$59,079 | 0.0% |
| TOTAL BUDGET | | \$558,971 | \$577,851 | \$603,440 | \$645,430 | \$753,317 | 16.7% |

| Fringe Benefits | | | | | | | |
|-------------------------------------|--------------------|------------------|------------------|------------------|------------------|--------------------|--------------|
| 10 | Base Salary | 223,479 | 225,235 | 213,378 | 306,085 | 325,561 | 6.4% |
| 11 | Other Salary | 26,098 | 38,436 | 24,638 | 128,616 | 105,393 | -18.1% |
| Total Salaries | | \$249,577 | \$263,672 | \$238,015 | \$434,701 | \$430,954 | -0.9% |
| 20 | Fringe Benefits | 50,499 | 50,343 | 47,975 | 83,544 | 87,078 | 4.2% |
| Total Benefits | | \$50,499 | \$50,343 | \$47,975 | \$83,544 | \$87,078 | 4.2% |
| 30 | Purchased Services | 465,826 | 489,084 | 465,774 | 470,750 | 505,750 | 7.4% |
| 40 | Supplies | 5,941 | 1,051 | 626 | 7,281 | 7,281 | 0.0% |
| 41 | Books | 0 | 0 | 0 | 500 | 500 | 0.0% |
| 50 | Equipment | 912 | 0 | 0 | 3,100 | 3,100 | 0.0% |
| Total Other Operating Expens | | \$472,680 | \$490,135 | \$466,400 | \$481,631 | \$516,631 | 7.3% |
| TOTAL BUDGET | | \$772,756 | \$804,149 | \$752,391 | \$999,876 | \$1,034,663 | 3.5% |

| Human Resources | | | | | | | |
|-------------------------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| 10 | Base Salary | 364,614 | 411,331 | 447,028 | 599,279 | 677,074 | 13.0% |
| 11 | Other Salary | 57,196 | 340,461 | 256,841 | 229,004 | 254,262 | 11.0% |
| Total Salaries | | \$421,809 | \$751,793 | \$703,869 | \$828,283 | \$931,336 | 12.4% |
| 20 | Fringe Benefits | 83,010 | 116,525 | 117,409 | 189,672 | 219,329 | 15.6% |
| Total Benefits | | \$83,010 | \$116,525 | \$117,409 | \$189,672 | \$219,329 | 15.6% |
| 30 | Purchased Services | 266,955 | 236,186 | 311,024 | 378,350 | 331,500 | -12.4% |
| 31 | Utilities | 10,756 | 11,187 | 11,995 | 11,298 | 11,298 | 0.0% |
| 40 | Supplies | 61,481 | 76,393 | 35,967 | 41,808 | 29,950 | -28.4% |
| 41 | Books | 2,088 | 932 | 214 | 500 | 500 | 0.0% |
| 50 | Equipment | 6,635 | 11,986 | 9,006 | 8,300 | 7,500 | -9.6% |
| 70 | Indirect Cost | 0 | 16,927 | 14,174 | 19,564 | 19,564 | 0.0% |
| Total Other Operating Expens | | \$347,915 | \$353,611 | \$382,379 | \$459,820 | \$400,312 | -12.9% |
| TOTAL BUDGET | | \$852,733 | \$1,221,929 | \$1,203,657 | \$1,477,775 | \$1,550,977 | 5.0% |

Financial Services

| | | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Modified Budget | FY 2007 Adopted Budget | %Change FY 2006 to FY 2007 |
|-------------------------------------|-----------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|----------------------------------|
| Phase II Financial Services | | | | | | | |
| 10 | Base Salary | 25,272 | 25,874 | 22,141 | 27,046 | 30,763 | 13.7% |
| 11 | Other Salary | 248 | 455 | 2,425 | 0 | 0 | N/A |
| Total Salaries | | \$25,520 | \$26,329 | \$24,566 | \$27,046 | \$30,763 | 13.7% |
| 20 | Fringe Benefits | 6,107 | 6,199 | 5,564 | 7,189 | 8,189 | 13.9% |
| Total Benefits | | \$6,107 | \$6,199 | \$5,564 | \$7,189 | \$8,189 | 13.9% |
| 40 | Supplies | 0 | 0 | 0 | 400 | 400 | 0.0% |
| Total Other Operating Expens | | \$0 | \$0 | \$0 | \$400 | \$400 | 0.0% |
| TOTAL BUDGET | | \$31,626 | \$32,528 | \$30,130 | \$34,635 | \$39,352 | 13.6% |

| | | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Modified Budget | FY 2007 Adopted Budget | %Change FY 2006 to FY 2007 |
|-------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|----------------------------------|
| Purchasing | | | | | | | |
| 10 | Base Salary | 203,230 | 246,298 | 208,881 | 255,542 | 300,895 | 17.7% |
| 11 | Other Salary | 9,640 | 0 | 7,818 | 3,451 | 951 | -72.4% |
| Total Salaries | | \$212,870 | \$246,298 | \$216,699 | \$258,993 | \$301,846 | 16.5% |
| 20 | Fringe Benefits | 42,549 | 45,167 | 39,849 | 68,203 | 80,172 | 17.5% |
| Total Benefits | | \$42,549 | \$45,167 | \$39,849 | \$68,203 | \$80,172 | 17.5% |
| 30 | Purchased Services | 15,068 | 8,945 | 12,609 | 17,255 | 17,255 | 0.0% |
| 31 | Utilities | 5,883 | 5,319 | 4,961 | 5,372 | 5,372 | 0.0% |
| 40 | Supplies | 3,996 | 5,124 | 871 | 5,605 | 5,605 | 0.0% |
| 50 | Equipment | 2,768 | 981 | 555 | 2,613 | 2,613 | 0.0% |
| Total Other Operating Expens | | \$27,716 | \$20,369 | \$18,996 | \$30,845 | \$30,845 | 0.0% |
| TOTAL BUDGET | | \$283,134 | \$311,834 | \$275,543 | \$358,041 | \$412,863 | 15.3% |

| | | FY 2003 Actual | FY 2004 Actual | FY 2005 Actual | FY 2006 Modified Budget | FY 2007 Adopted Budget | %Change FY 2006 to FY 2007 |
|-------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------------------|------------------------------|----------------------------------|
| Risk Management | | | | | | | |
| 10 | Base Salary | 110,525 | 128,180 | 139,796 | 156,651 | 166,653 | 6.4% |
| 11 | Other Salary | 12,066 | 9,048 | 3,981 | 10,000 | 10,000 | 0.0% |
| Total Salaries | | \$122,591 | \$137,227 | \$143,777 | \$166,651 | \$176,653 | 6.0% |
| 20 | Fringe Benefits | 20,030 | 24,814 | 28,013 | 42,403 | 45,128 | 6.4% |
| Total Benefits | | \$20,030 | \$24,814 | \$28,013 | \$42,403 | \$45,128 | 6.4% |
| 30 | Purchased Services | 675,463 | 727,362 | 803,416 | 959,500 | 984,500 | 2.6% |
| 40 | Supplies | 20,526 | 21,629 | 12,417 | 36,500 | 34,312 | -6.0% |
| 50 | Equipment | 3,403 | 700 | 121 | 7,500 | 7,500 | 0.0% |
| Total Other Operating Expens | | \$699,392 | \$749,691 | \$815,955 | \$1,003,500 | \$1,026,312 | 2.3% |
| TOTAL BUDGET | | \$842,012 | \$911,733 | \$987,745 | \$1,212,554 | \$1,248,093 | 2.9% |

Position Summary

| <i>Position Title</i> | <i>FY 2006</i> | <i>FY 2007</i> | <i>Difference</i> |
|--------------------------------|----------------|----------------|-------------------|
| ACCOUNTING TECHNICIAN | 2.0 | 3.0 | 1.0 |
| ADMINISTRATIVE SECRETARY | 2.0 | 2.0 | 0.0 |
| ANALYST-HUMAN RESOURCES | 1.0 | 1.0 | 0.0 |
| BUDGET ANALYST | 2.0 | 2.0 | 0.0 |
| BUYER-PURCHASING | 2.0 | 3.0 | 1.0 |
| CERTIFICATION SPECIALIST | 2.0 | 2.0 | 0.0 |
| CHIEF FINANCIAL OFFICER | 1.0 | 1.0 | 0.0 |
| CLERK | 3.5 | 5.5 | 2.0 |
| CONTROLLER | 1.0 | 1.0 | 0.0 |
| COORDINATOR | 6.0 | 7.0 | 1.0 |
| DIRECTOR | 7.0 | 7.0 | 0.0 |
| EMPLOYEE RELATIONS ANALYST | 1.0 | 1.0 | 0.0 |
| EXECUTIVE DIRECTOR | 1.0 | 1.0 | 0.0 |
| EXECUTIVE SECRETARY | 1.0 | 1.0 | 0.0 |
| HR OFFICER-RECRUIT/RETENTION | 2.0 | 1.0 | -1.0 |
| LEAD BUYER-PURCHASING | 2.0 | 2.0 | 0.0 |
| MEDICAID/WORKERS' COMP CLERK | 1.0 | | |
| PURCHASING SPECIALIST | 1.0 | 1.0 | 0.0 |
| SENIOR BUDGET ANALYST | 1.0 | 1.0 | 0.0 |
| SENIOR CLERK | 10.0 | 9.0 | -1.0 |
| STAFF ACCOUNTANT | 1.0 | 1.0 | 0.0 |
| STAFFING CRD | | 1.0 | |
| TECHNICIAN HUMAN RESOURCES | 5.0 | 5.0 | 0.0 |
| TITLE II-CERTIFICATION LIAISON | 1.0 | 1.0 | 0.0 |
| <i>Division Total</i> | 56.5 | 59.5 | 3.0 |



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



**** The Fiscal Year 2006 Modified Budget is as of June 4, 2006 ****