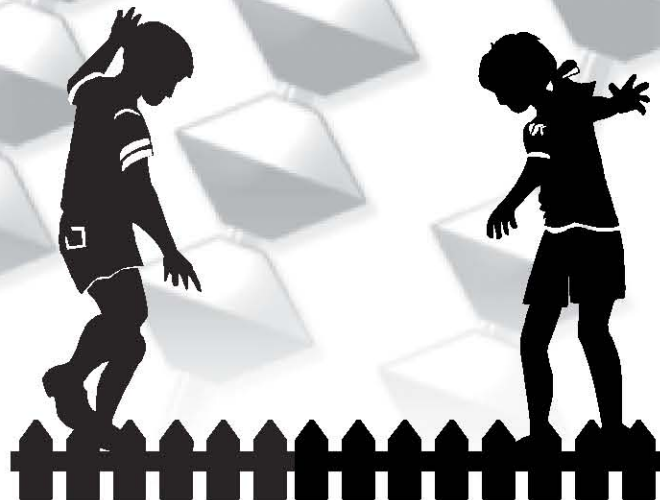


# Budget

## 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 and procurement. 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**

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**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.

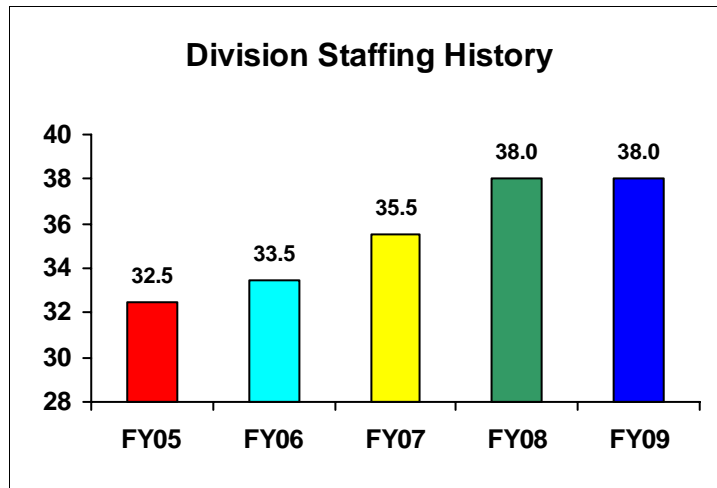
**Goal - Support district efforts to obtain funding to replace and/or improve facilities.**

#### **Objective**

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

# Financial Services

		FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Modified Budget	FY 2009 Adopted Budget	%Change FY 2008 to FY 2009
<b>OPERATING EXPENDITURES</b>							
10	Base Salary	1,306,517	1,392,781	1,507,028	1,938,825	1,973,480	1.8%
11	Other Salary	49,512	33,289	52,715	14,206	14,206	0.0%
<b>Total Salaries</b>		<b>\$1,356,029</b>	<b>\$1,426,071</b>	<b>\$1,559,744</b>	<b>\$1,953,031</b>	<b>\$1,987,686</b>	<b>1.8%</b>
20	Fringe Benefits	270,407	286,412	311,257	548,437	557,454	1.6%
<b>Total Benefits</b>		<b>\$270,407</b>	<b>\$286,412</b>	<b>\$311,257</b>	<b>\$548,437</b>	<b>\$557,454</b>	<b>1.6%</b>
30	Purchased Services	69,429	60,494	451,326	842,041	775,288	-7.9%
31	Utilities	25,201	22,677	26,473	30,629	30,629	0.0%
40	Supplies	18,795	18,869	33,638	63,961	53,359	-16.6%
41	Books	5,539	3,273	5,082	4,200	3,000	-28.6%
50	Equipment	5,675	10,762	13,976	72,246	31,658	-56.2%
<b>Total Other Operating Expenses</b>		<b>\$124,638</b>	<b>\$116,074</b>	<b>\$530,495</b>	<b>\$1,013,077</b>	<b>\$893,934</b>	<b>-11.8%</b>
<b>TOTAL BUDGET</b>		<b>\$1,751,074</b>	<b>\$1,828,557</b>	<b>\$2,401,496</b>	<b>\$3,514,545</b>	<b>\$3,439,074</b>	<b>-2.1%</b>



## Financial Services

		FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2008 Modified Budget	FY 2009 Adopted Budget	%Change FY 2008 to FY 2009
<b>Accounting</b>							
10	Base Salary	174,458	229,409	228,652	350,483	369,228	5.3%
11	Other Salary	16,387	2,752	170	347	347	0.0%
<b>Total Salaries</b>		<b>\$190,845</b>	<b>\$232,161</b>	<b>\$228,822</b>	<b>\$350,830</b>	<b>\$369,575</b>	<b>5.3%</b>
20	Fringe Benefits	38,653	48,588	49,064	97,496	102,523	5.2%
<b>Total Benefits</b>		<b>\$38,653</b>	<b>\$48,588</b>	<b>\$49,064</b>	<b>\$97,496</b>	<b>\$102,523</b>	<b>5.2%</b>
30	Purchased Services	6,484	7,663	19,756	14,306	13,157	-8.0%
31	Utilities	1,828	1,533	2,688	3,244	3,244	0.0%
40	Supplies	5,266	6,412	6,491	15,050	15,050	0.0%
50	Equipment	1,755	1,969	3,274	2,625	2,625	0.0%
<b>Total Other Operating Expens</b>		<b>\$15,334</b>	<b>\$17,576</b>	<b>\$32,209</b>	<b>\$35,225</b>	<b>\$34,076</b>	<b>-3.3%</b>
<b>TOTAL BUDGET</b>		<b>\$244,832</b>	<b>\$298,326</b>	<b>\$310,094</b>	<b>\$483,551</b>	<b>\$506,174</b>	<b>4.7%</b>

<b>Budgeting Services</b>							
10	Base Salary	267,997	227,980	261,530	298,151	319,710	7.2%
<b>Total Salaries</b>		<b>\$267,997</b>	<b>\$227,980</b>	<b>\$261,530</b>	<b>\$298,151</b>	<b>\$319,710</b>	<b>7.2%</b>
20	Fringe Benefits	53,181	46,150	53,135	82,914	88,753	7.0%
<b>Total Benefits</b>		<b>\$53,181</b>	<b>\$46,150</b>	<b>\$53,135</b>	<b>\$82,914</b>	<b>\$88,753</b>	<b>7.0%</b>
30	Purchased Services	12,165	7,297	7,078	12,300	12,202	-0.8%
31	Utilities	3,352	3,030	4,412	5,357	5,357	0.0%
40	Supplies	2,717	1,283	14,032	12,509	1,219	-90.3%
41	Books	390	0	0	0	0	N/A
50	Equipment	0	1,284	795	9,497	9,497	0.0%
<b>Total Other Operating Expens</b>		<b>\$18,624</b>	<b>\$12,894</b>	<b>\$26,318</b>	<b>\$39,663</b>	<b>\$28,275</b>	<b>-28.7%</b>
<b>TOTAL BUDGET</b>		<b>\$339,803</b>	<b>\$287,024</b>	<b>\$340,982</b>	<b>\$420,728</b>	<b>\$436,738</b>	<b>3.8%</b>

<b>Chief Financial Officer</b>							
10	Base Salary	203,500	227,987	242,486	259,470	258,984	-0.2%
11	Other Salary	0	86	0	1,591	1,591	0.0%
<b>Total Salaries</b>		<b>\$203,500</b>	<b>\$228,074</b>	<b>\$242,486</b>	<b>\$261,061</b>	<b>\$260,575</b>	<b>-0.2%</b>
20	Fringe Benefits	39,787	43,827	45,884	80,444	80,539	0.1%
<b>Total Benefits</b>		<b>\$39,787</b>	<b>\$43,827</b>	<b>\$45,884</b>	<b>\$80,444</b>	<b>\$80,539</b>	<b>0.1%</b>
30	Purchased Services	5,570	3,597	5,364	11,500	11,614	1.0%
40	Supplies	3,320	1,464	1,183	5,700	6,788	19.1%
41	Books	5,149	3,273	5,082	4,200	3,000	-28.6%
50	Equipment	0	2,080	5,895	55,843	15,255	-72.7%
<b>Total Other Operating Expens</b>		<b>\$14,039</b>	<b>\$10,414</b>	<b>\$17,523</b>	<b>\$77,243</b>	<b>\$36,657</b>	<b>-52.5%</b>
<b>TOTAL BUDGET</b>		<b>\$257,327</b>	<b>\$282,315</b>	<b>\$305,893</b>	<b>\$418,748</b>	<b>\$377,771</b>	<b>-9.8%</b>

# Financial Services

		FY 2004 Actual	FY 2005 Actual	FY 2006 Actual	FY 2008 Modified Budget	FY 2009 Adopted Budget	%Change FY 2008 to FY 2009
<b>Disbursements</b>							
10	Base Salary	429,539	446,589	529,831	582,081	583,550	0.3%
11	Other Salary	22,882	8,794	13,404	11,317	11,317	0.0%
<b>Total Salaries</b>		<b>\$452,421</b>	<b>\$455,383</b>	<b>\$543,234</b>	<b>\$593,398</b>	<b>\$594,867</b>	<b>0.2%</b>
20	Fringe Benefits	93,373	94,798	112,511	162,746	162,865	0.1%
<b>Total Benefits</b>		<b>\$93,373</b>	<b>\$94,798</b>	<b>\$112,511</b>	<b>\$162,746</b>	<b>\$162,865</b>	<b>0.1%</b>
30	Purchased Services	32,600	31,399	34,681	46,680	31,387	-32.8%
31	Utilities	15,060	13,835	14,760	17,438	17,438	0.0%
40	Supplies	6,621	7,255	9,173	14,697	14,697	0.0%
50	Equipment	3,365	3,344	0	1,668	1,668	0.0%
<b>Total Other Operating Expens</b>		<b>\$57,645</b>	<b>\$55,834</b>	<b>\$58,614</b>	<b>\$80,483</b>	<b>\$65,190</b>	<b>-19.0%</b>
<b>TOTAL BUDGET</b>		<b>\$603,440</b>	<b>\$606,014</b>	<b>\$714,358</b>	<b>\$836,627</b>	<b>\$822,922</b>	<b>-1.6%</b>

<b>Employee Dental Claims</b>							
30	Purchased Services	0	0	372,090	740,000	690,000	-6.8%
<b>Total Other Operating Expens</b>		<b>\$0</b>	<b>\$0</b>	<b>\$372,090</b>	<b>\$740,000</b>	<b>\$690,000</b>	<b>-6.8%</b>
<b>TOTAL BUDGET</b>		<b>\$0</b>	<b>\$0</b>	<b>\$372,090</b>	<b>\$740,000</b>	<b>\$690,000</b>	<b>-6.8%</b>

<b>Phase II Financial Services</b>							
10	Base Salary	22,141	27,029	31,283	32,427	0	-100.0%
11	Other Salary	2,425	1,142	2,767	0	0	N/A
<b>Total Salaries</b>		<b>\$24,566</b>	<b>\$28,170</b>	<b>\$34,050</b>	<b>\$32,427</b>	<b>\$0</b>	<b>-100.0%</b>
20	Fringe Benefits	5,564	6,560	7,458	9,017	0	-100.0%
<b>Total Benefits</b>		<b>\$5,564</b>	<b>\$6,560</b>	<b>\$7,458</b>	<b>\$9,017</b>	<b>\$0</b>	<b>-100.0%</b>
40	Supplies	0	0	0	400	0	-100.0%
<b>Total Other Operating Expens</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400</b>	<b>\$0</b>	<b>-100.0%</b>
<b>TOTAL BUDGET</b>		<b>\$30,130</b>	<b>\$34,730</b>	<b>\$41,509</b>	<b>\$41,844</b>	<b>\$0</b>	<b>-100.0%</b>

<b>Purchasing</b>							
10	Base Salary	208,881	233,787	213,247	416,213	442,008	6.2%
11	Other Salary	7,818	20,515	36,375	951	951	0.0%
<b>Total Salaries</b>		<b>\$216,699</b>	<b>\$254,302</b>	<b>\$249,622</b>	<b>\$417,164</b>	<b>\$442,959</b>	<b>6.2%</b>
20	Fringe Benefits	39,849	46,489	43,206	115,820	122,774	6.0%
<b>Total Benefits</b>		<b>\$39,849</b>	<b>\$46,489</b>	<b>\$43,206</b>	<b>\$115,820</b>	<b>\$122,774</b>	<b>6.0%</b>
30	Purchased Services	12,609	10,538	12,357	17,255	16,928	-1.9%
31	Utilities	4,961	4,279	4,612	4,590	4,590	0.0%
40	Supplies	871	2,455	2,760	15,605	15,605	0.0%
50	Equipment	555	2,085	4,011	2,613	2,613	0.0%
<b>Total Other Operating Expens</b>		<b>\$18,996</b>	<b>\$19,356</b>	<b>\$23,741</b>	<b>\$40,063</b>	<b>\$39,736</b>	<b>-0.8%</b>
<b>TOTAL BUDGET</b>		<b>\$275,543</b>	<b>\$320,147</b>	<b>\$316,569</b>	<b>\$573,047</b>	<b>\$605,469</b>	<b>5.7%</b>

## *Position Summary*

<i>Position Title</i>	<i>FY 2008</i>	<i>FY 2009</i>	<i>Difference</i>
ACCOUNTING TECHNICIAN	3.0	3.0	0.0
ADMINISTRATIVE SECRETARY	1.0	1.0	0.0
BUDGET ANALYST	2.0	2.0	0.0
BUYER-PURCHASING	4.0	4.0	0.0
CHIEF FINANCIAL OFFICER	1.0	1.0	0.0
CONTROLLER	1.0	1.0	0.0
COORD-A6-BUSINESS/FINANCE	1.0	1.0	0.0
COORD-FINANCE/BUSINESS	1.0	1.0	0.0
DIRECTOR-FINANCE/BUSINESS	3.0	3.0	0.0
EXECUTIVE SECRETARY	1.0	1.0	0.0
LEAD BUYER-PURCHASING	3.0	3.0	0.0
PURCHASING SPECIALIST	1.0	1.0	0.0
SENIOR BUDGET ANALYST	1.0	1.0	0.0
SENIOR CLERK-DISBURSEMENTS	10.0	10.0	0.0
SR COORD-FINANCE/BUSINESS	4.0	4.0	0.0
STAFF ACCOUNTANT	1.0	1.0	0.0
<i>Division Total</i>	38.0	38.0	0.0