

Financial Services

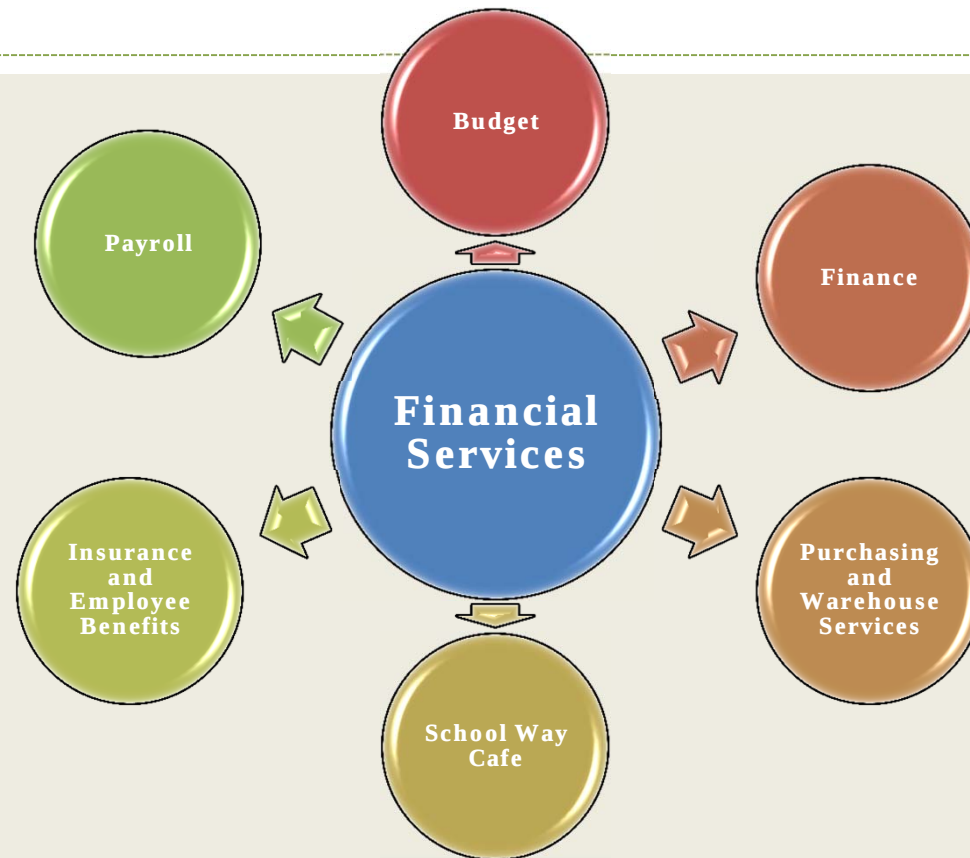


BUDGET WORKSHOP
APRIL 23, 2013



Maintaining a Delicate Balance

Our Division



Budget

DEPARTMENT OVERVIEW

The Budget Department facilitates the development, assessment, and monitoring of a comprehensive district budget in accordance with state and federal laws and school board policies.



Department Overview



- Budget
- Staffing Allocations/Position Control
- Property Inventory
- Class size Compliance
- FTE Forecasting
- Student Membership Forecasting (with Facilities)
- Federal Reporting
- Cost Analyses

Finance



DEPARTMENT OVERVIEW

The Finance Department manages the District's financial transactions to provide timely, accurate financial information needed for planning, evaluating and controlling its financial resources.



Department Overview



- Accounts Payable
- Accounts Receivable
- Internal Accounts Support
- Centralized Bookkeeping
- Financial Reporting
- Card Management
- Investments Management
- Debt Management
- Facility Usage
- Reviews: Transactions of all extended day and worker's compensation third party administration

Insurance and Employee Benefits

DEPARTMENT OVERVIEW

The Insurance & Employee Benefits Department oversees and facilitates all aspects of employee benefit and District insurance programs.



Major Functions



- Employee Health Benefits for active and retired employees
- Employee Wellness Program
- Tax shelter 403(b) program
- Federal programs required by law (FMLA, Section 125, COBRA)
- Retirement Processing
- Workers' Compensation program
- District Ancillary insurance programs

Payroll



DEPARTMENT OVERVIEW



The mission of the Payroll Department is to ensure that all employees are paid according to approved payroll and salary schedules and that necessary data, records, and reports are maintained and submitted in compliance with acceptable business and regulatory standards.

Major Functions



- Wage payments and wage reporting
- Federal and state regulatory reporting for taxes, unemployment and retirement contributions
- Leave usage and accruals
- Wage garnishments, levies, disability claims and voluntary payroll deductions
- Ensure compliance with wage and labor laws, state statutes, collective bargaining agreements, and School Board policy

Purchasing and Warehouse Services

DEPARTMENT OVERVIEW

The Purchasing Department provides quality goods and services in a proactive professional manner for the benefit and value to the school district.

Warehouse Services is responsible for District-wide Warehousing and Distribution for those materials and supplies that can be purchased in bulk to support a larger user base.



Purchasing



- Insure District compliance with purchasing regulations
- Acquires goods and services for the District
- Networks with government entities for savings opportunities
- Oversees District Purchasing Card Program
- Provides standardized furniture and equipment for District
- Trains Office specialists on Purchasing and P-card software

Warehouse Services



- Delivers Food, Food Products, Office, School supplies, Custodial Supplies, Copy Center Materials and District Mail
- Assists in Testing Material distribution/pickup
- Handles disposition of obsolete furniture, equipment
- Supports shelters during emergencies

School Way Cafe



MISSION STATEMENT



We are all individually dedicated to building a foundation for learning for our students and community by providing caring support, good nutrition, and quality service.



Food Service Program



- School Way is Self-Supporting, we receive funding from federal, state and the local customer. We receive no funds from property taxes and our reimbursements are based on the number of meals we feed.
- 68 base schools with kitchens that provide breakfast and lunch to all students
- Three Fresh Fruit and Vegetable Programs
- Provide afterschool care snacks on a regular basis to 42 programs and another 8 to 10 programs received snacks for their tutoring programs.

Food Service Program



- Satellite breakfast and lunch provided to :
 - 2 Alternative Ed programs,
 - 5 Charter School programs
 - 1 Infant Program
 - 11 Head start Centers
 - 1 Easter Seal Program
- Our current enrollment is at 60.67% free and reduced
- Have a universal breakfast program at 13 schools that have 80% or more free and reduced category students.
- We serve over 12,000 breakfast meals a day, and approximately 32,000 lunches a day.

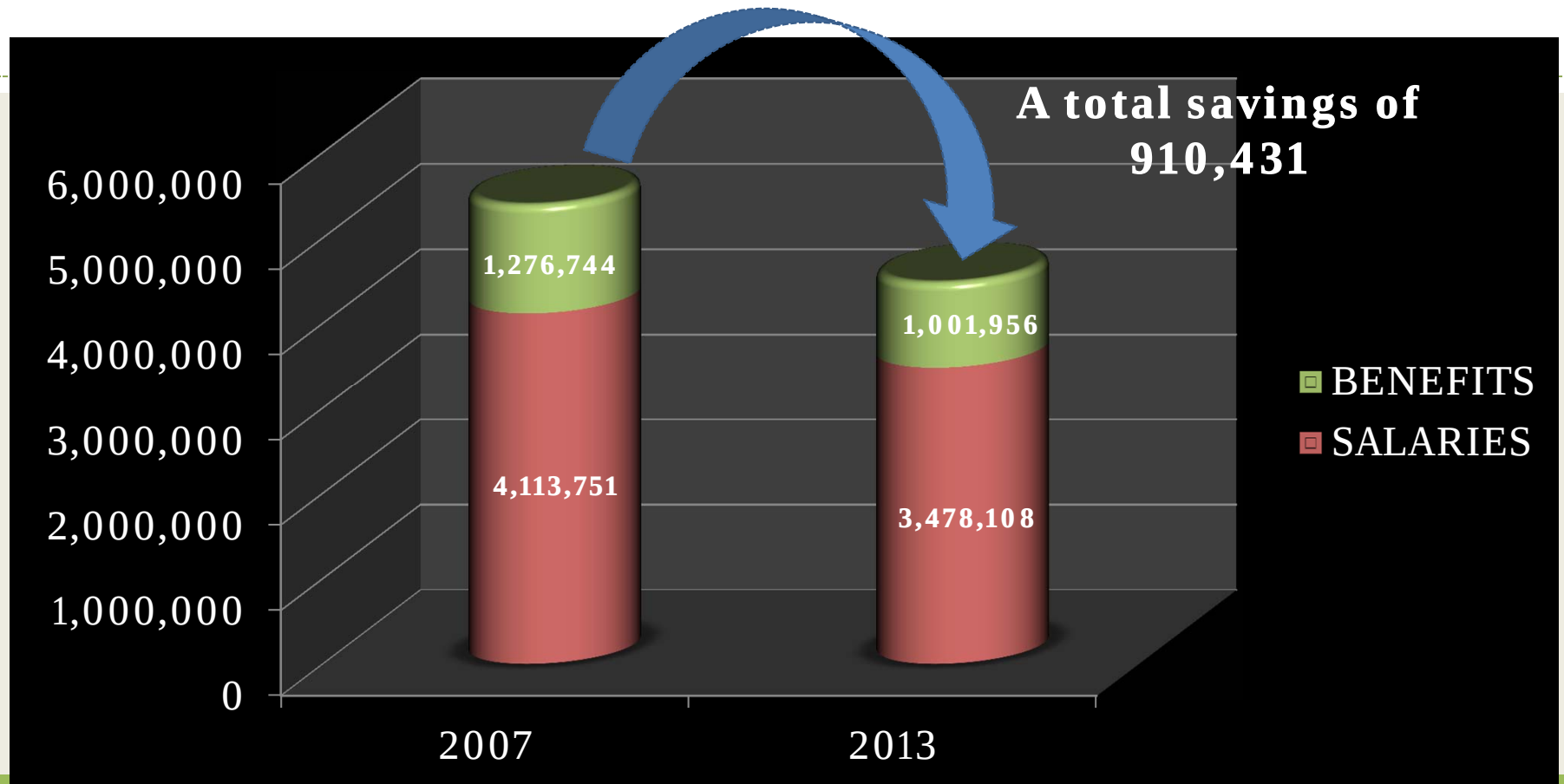
Total General Funds Savings



	2007	2013
FTE	106.8	79.5

	2007	2013
SALARIES	4,113,751	3,478,108
BENEFITS	1,276,744	1,001,956
TOTAL	5,390,495	4,480,064

Total General Funds Savings



Position Reduction History (All Funds)

Description	FY 12-13 vs FY 06-07
Director, Student Account Svcs	(1.0)
Director, Site Accounting	(1.0)
Asst Director, School Way Cafe	(1.0)
Buyer, Purchasing	(2.0)
Finance Specialist	(2.0)
Office Specialist I	(2.5)
Office Specialist II	(9.0)
Office Specialist III	(2.0)
Delivery Person	(2.0)
Warehouse Person	(3.0)
SUBTOTAL	(25.5)
Positions Moved to Tech Svcs	
Specialist, Student Accounting	(0.8)
Analyst, FTE Data	(1.0)
TOTAL	(27.3)

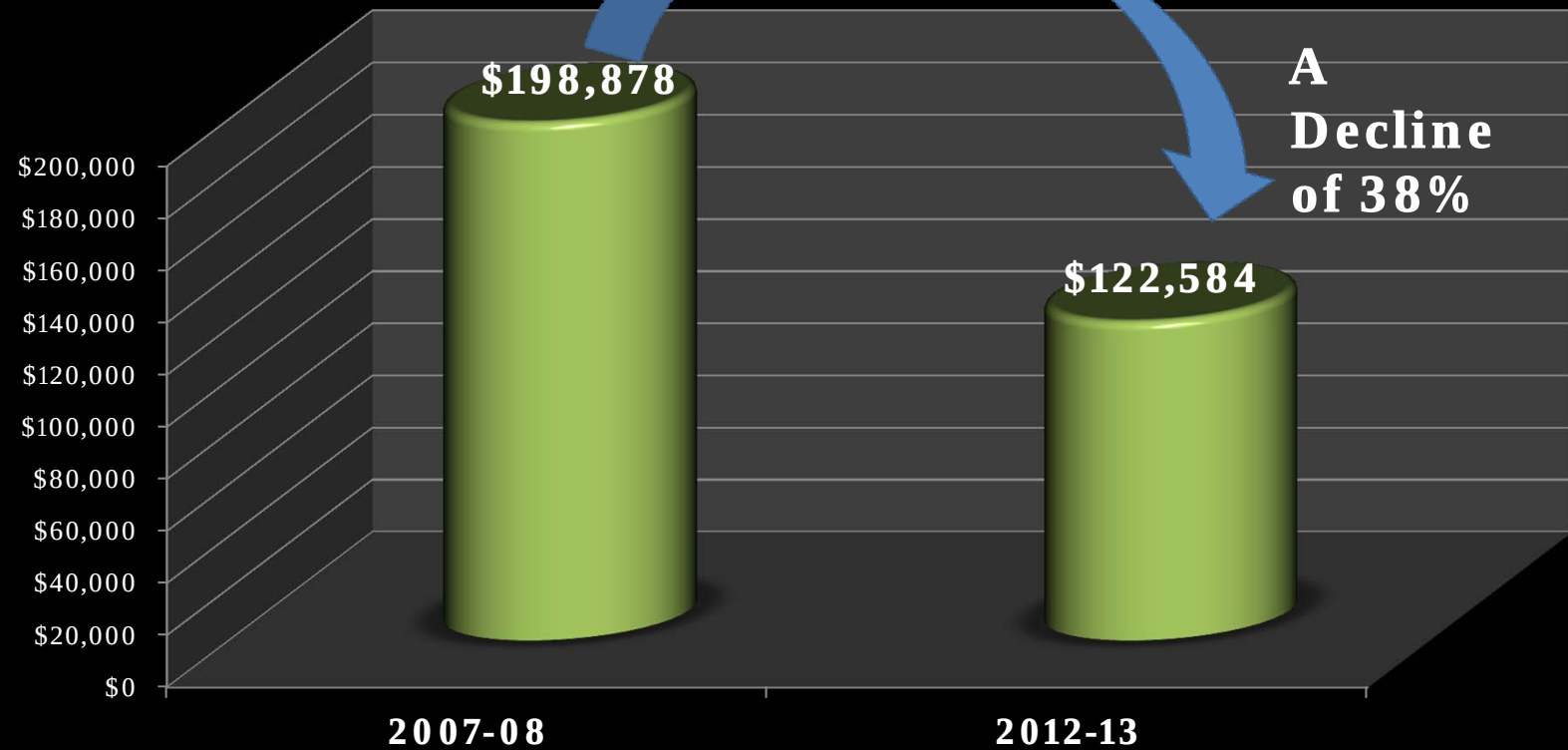
Position Reduction History (All Funds)



6-Year General Fund History by Object

Object	Budget 2007-08	Budget 2008-09	Budget 2009-10	Budget 2010-11	Budget 2011-12	Budget 2012-13	2012-13 vs 2007-08	% Change
Out of County Travel	\$17,172.10	\$11,690.00	\$3,178.00	\$3,050.00	\$3,050.00	\$3,785.00	(\$13,387.10)	-78%
In District Travel	\$11,955.00	\$9,668.00	\$6,995.00	\$6,932.00	\$6,657.00	\$5,707.00	(\$6,248.00)	-52%
Class C Meal Allowance	\$50.00	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	0%
Service Contracts - Other Equipment	\$10,692.00	\$10,692.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$10,692.00)	-100%
Maintenance and Repairs	\$2,900.00	\$1,900.00	\$1,891.00	\$1,700.00	\$1,700.00	\$1,700.00	(\$1,200.00)	-41%
Postage, Freight, Express	\$77,900.00	\$77,900.00	\$82,516.00	\$66,200.00	\$66,200.00	\$66,000.00	(\$11,900.00)	-15%
Advertising	\$11,544.00	\$12,000.00	\$10,570.18	\$7,524.00	\$7,011.00	\$6,711.00	(\$4,833.00)	-42%
Cellular Phone Services	\$3,635.00	\$2,835.00	\$2,420.00	\$13,535.00	\$9,587.00	\$8,950.00	\$5,315.00	146%
Printing	\$12,277.00	\$7,407.00	\$5,281.80	\$4,982.00	\$4,413.00	\$2,705.00	(\$9,572.00)	-78%
Supplies - General	\$31,355.00	\$34,340.00	\$21,617.25	\$20,430.55	\$20,430.54	\$16,580.54	(\$14,774.46)	-47%
Dues and Fees	\$13,280.00	\$11,996.00	\$10,360.00	\$10,160.00	\$10,075.00	\$10,195.00	(\$3,085.00)	-23%
Support Personnel/No Benefits	\$6,118.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,118.00)	-100%
Other Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00	
Totals	\$198,878.10	\$180,478.00	\$144,829.23	\$134,713.55	\$129,323.54	\$122,583.54	(\$76,294.56)	-38%

6-Year General Fund History by Object



5% Proposed Budget Cuts For 2013-14



- Delete OS II Current Vacancy (Payroll)
- Delete Budget Analyst – Retirement (Budget)
- Delete Technician Current Vacancy (Purchasing)
- Reduce OS III –Retirement (Finance)

\$150,374