

BUDGET & FISCAL SERVICES PROPOSED REORGANIZATION

The proposed reorganization of the Budget and Fiscal Department recommends the following three modifications:

1. Division of one department, Budget & Fiscal Services into two departments, Budget Department and Fiscal Department and reclassification of Chief Accountant to Director of Budget as follows:

Currently, the structure of the Budget and Fiscal Department is that one management staff, the Director of Budget & Fiscal is responsible for the oversight of two major areas, (1) Accounting and (2) Budget. Typically, districts the size of MDUSD, have two separate departments (Accounting and Budget) with two senior management (Director) positions. These departments require a high level of complexity, responsibility and span of control and therefore, each need a dedicated senior manager. Concentrating both departments under one senior management staff can be very difficult to manage effectively due to the numerous demands and high degree of responsibility and can compromise the quality of work. Two separate departments each with an assigned director will balance the workload and responsibilities which will improve work flow, communication, quality and efficiency. The two directors, Director of Fiscal Services and Director of Budget will manage the Fiscal and Budget Departments, respectively. The Director of Fiscal Services is currently staffed and no changes are proposed for this position. The Director of Budget will be created by reclassifying the Chief Accountant position.

- a) **Reclassifying the Chief Account to Director of Budget**

A reclassification of the Chief Accountant, salary range 12 (\$86,031 - \$104,578) to the Director of Budget, salary range 18 (\$91,711 - \$111,457) is proposed to direct the District's proposed Budget Department and budget staff. This position plans, organizes, and directs the development of the District's budget for all funds approximately \$475 million per year. The proposed title and range is comparable and competitive with similar positions in other like school districts. A Budget Director has a high level of budget responsibility, and the assigned tasks are also highly complex particularly in the financial reporting required by regulatory agencies.

2. **Reclassifying the Accounting Supervisor to Accounting Manager**

Reclassifying the Accounting Supervisor to the Accounting Manager is the second modification of the proposed re-organization of the Budget & Fiscal Services Department. This reclassification request is based on the level of responsibility of the Accounting Supervisor position for the Accounts Payable Department in Fiscal Services. The position is currently at salary range 4, (\$59,111 - \$71,861) and the recommendation is salary range 10, (\$84,060 - \$102,172). The proposed Range 10 is more comparable and competitive with the compensation offered by other school districts for similar positions. This position warrants a higher range as it is more complex due to the evaluation and supervision of staff, diligence and adherence to state and federal compliance requirements and financial oversight of the district. This position is responsible for processing over \$57 million in operating expenses plus \$34 million in capital outlay on an annual basis. The request for reclassification is based on the following categories: Education/Professional Development, Complexity and Responsibility, Supervisory Responsibility, and Consequence of Error.

3. Reassigning two Fiscal Analysts to the Budget & Fiscal Department

The third and final modification requested is the reassignment of two Fiscal Analysts to the Budget & Fiscal Departments. Currently two Fiscal Analysts are assigned to departments outside of Budget/Fiscal (Instructional Support, and Student Services) and they are performing the functions of budgeting and accounting. Fiscal Analysts should be assigned to the proposed Budget and Fiscal Departments to provide consistent quality control and most importantly ensure compliance with proper accounting and budgeting regulations.

Staffing & Fiscal Impact

Staffing Impact: No additional staffing proposed, existing positions will be reclassified as shown in the table below. The two fiscal analysts will be assigned to the proposed Budget & Accounting Departments.

Fiscal Impact: Neutral, due to vacancies filled at lower salary steps.

CURRENT STRUCTURE	Range	Salary Range	PROPOSED STRUCTURE	Range	Salary Range	\$ Impact	
Chief Accountant	12	86,031 104,578	Director of Budget	18	91,711 111,457	5,680	
Accounting Supervisor	4	59,111 71,861	Accounting Manager	10	84,060 102,172	24,949	
						added cost	(30,629)

Funded with salaries savings shown below **32,751**
(Deficit)/Surplus 2,122

Savings from vacancies filled a lower steps:

Position Control Manager		23,375
Payroll Manager		9,376

TOTALS 32,751 Salaries & FB

CURRENT STRUCTURE

Director of Fiscal Services

- Budget Management
- Payroll
- Accounts Payable & Accounts Receivable
- Position Control
- Developer Fees
- LCAP
- Budget Advisory Committee
- STAFFING: 4 DMA, 1 Admin. Asst. and 16 CST (EXCLUDES 2 Fiscal Analysts in other departments)

PROPOSED STRUCTURE

Director of Fiscal Services

- Payroll
- Accounts Payable & Accounts Receivable
- Developer Fees
- LCAP
- Citizens Bond Oversight Committee
- Charter School Fiscal Oversight
- STAFFING: 2 DMA, .5 Admin. Asst. and 14 CST

Budget Director

- Budget Management
- Position Control
- Budget Advisory Committee
- STAFFING: 1 DMA, .5 Admin. Asst. and 4 CST (INCLUDES 2 Fiscal Analysts in other departments)