



EAGLE MOUNTAIN-SAGINAW
INDEPENDENT SCHOOL DISTRICT

Budget Guidelines

Fiscal Year
September 1, 2014 - August 31, 2015

1200 Old Decatur Road
Fort Worth, TX 76179
817-232-0880

www.emsisd.com

Prepared By:
Chief Financial Officer James Schiele

Eagle Mountain-Saginaw Independent School District
1200 Old Decatur Road
Fort Worth, Texas 76179
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2014 Board of Trustees

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Board President

Paige Ring
Board Vice President

Donna Webb
Board Secretary

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Dr. Jim F. Chadwell, Superintendent of Schools

James Schiele, Chief Financial Officer

Jane Valdez, Director of Finance

Sheree Coleman, Director of Budget, Taxes & Investments

**Business Department
Department/ Staff/ Phone Numbers
817-232-0880**

Finance & Operations	
Jim Schiele, Chief Financial Officer	Ext. 2955
Michelle Gonzales, Secretary to the Chief Financial Officer	Ext. 2955
Jane Valdez, Director of Finance	Ext. 2973
Tamara Radke, Secretary to the Director of Finance	Ext. 2972
Sheree Coleman, Director of Budget, Taxes & Investments	Ext. 2974
Sylvia Nations, Compensation Data Analyst	Ext. 2976

Payroll/ Benefits	
Stella Mendoza, Director of Payroll & Benefits	Ext. 2953
D’Nan Dakan, Senior Payroll Specialist	Ext. 2980
Andrea Hawkins, Auxiliary Payroll	Ext. 2979
Michelle Noble, Benefits Specialist	Ext. 2978

Accounting and/or Accounts Payable	
Janice Green, Business Services Supervisor	Ext. 2971
Diana Espinoza, Accountant	Ext. 2984

Purchasing	
Lucia Cieszlak, Director of Purchasing	Ext. 2956
J. Rheanne Clark, Buyer/Purchasing Clerk	Ext. 2957
Ann Sayre, Purchasing Specialist	Ext. 2977

Accounts Payable	
Cindy Gilmore, Accounts Payable	Ext. 2959
Sherry Owens, Accounts Payable	Ext. 2968
Len Timmermann, Accounts Payable	Ext. 2970

Risk Management	
Evette Bluit, Coordinator for Risk Management	Ext. 2960

Grant Development	
Carol Siegel, Grant Development Specialist	Ext. 2963

Budget Guidelines for 2014-2015

Budget Guidelines Overview

We are pleased to present the 2014-2015 budget guidelines of the Eagle Mountain-Saginaw ISD. The document is prepared in a manner to help our staff and Board of Trustees understand how resources are used to achieve District goals. In keeping with the goals and missions adopted by the Board of Education, the annual budget focuses on the Board's philosophy that the core mission of the District is to provide each student with the opportunity to develop the knowledge, skills, and behaviors necessary to become a well-informed, productive, and responsible citizen. The allocation of resources is designed to ensure ever higher student achievement. We believe that the District is accountable to meet the challenges of student enrollment growth and sustain a safe and secure environment for all students. To meet these expectations, the budget decisions and resource allocations are made by the personnel that directly impact the learning process. Campus principals and staff will be actively involved in making focused requests.

The budget planning for 2014-2015 will be an eight-month process with no major changes in the physical submission process from the prior year. Budget Managers will continue to be able to view prior year's expenditures, which will assist in preparing budgets for the next year. Some changes will be made to the budget process to ensure alignment with District philosophy and with the goals of Aspire 2022; as well as overall accuracy, precision and better communication.

Budgeting provides a vehicle for translating educational goals and programs into a financial resource plan. There are four basic sections in this book: Budget Development, Budget Preparation Overview, Miscellaneous Information and Account Codes. The development process includes overview and a budget calendar. The preparation overview section includes budget steps, campus budget process, department budget process and capital outlay. The miscellaneous information section contains the Campus Budget Request form, travel guidelines, travel expense voucher and the EMS-ISD mileage chart. The fourth and final section includes a listing of primary account codes with descriptions. This budget guideline specifically applies to the General Fund only. However, we hope that the information in this document will provide a universal basis for the development of all budgets. We are looking forward to another great year at Eagle Mountain-Saginaw ISD. Please don't hesitate to call if you have any questions or concerns.

Chief Financial Officer James R. Schiele

Section 1: Budget Development

Eagle Mountain-Saginaw ISD

2014-2015 Preliminary Budget Calendar

Activity	Date	Area of Responsibility
Preliminary Budget Process/Guidelines for 2014-2015 presented to the Board of Trustees	January 20, 2014	Chief Financial Officer; Board of Trustees
Enrollment Projections/Staffing Allotments	January-February	Superintendent; Leadership Team; Principals
Budget Software Training for Departments and Campuses	February 6, 2014	Director of Budget, Taxes & Investments; All Budget Managers & staff who will assist with budget input.
Prepare cost template for staffing plan based on initial staffing allotments.	March 7, 2014	Chief Human Resource Officer; Chief Financial Officer; Director of Budget, Taxes & Investments; Superintendent; Leadership Team
Determine funds available for non-personnel needs and allocate funds for base budgets, enhancements, and capital needs	March 21, 2014	Chief Financial Officer; Director of Budget, Taxes & Investments; Superintendent; Leadership Team
Preliminary Budget Process/Guidelines for 2014-2015 presented to the Board of Trustees	March 24, 2014 (Budget Workshop) (Special Meeting)	Chief Financial Officer; Board of Trustees
Allocations presented to Principals – Budget Managers	April 17, 2014 (DLT meeting)	Chief Financial Officer; Director of Budget, Taxes & Investments;
Budget Workshop Update for Board of Trustees	April 21, 2014	Chief Financial Officer; Board of Trustees
Update Staffing plan and costs and adjust budget areas as necessary	April 28, 2014	Campus staff and Campus Budget Managers
Preliminary Tax Roll	May 15, 2014	Chief Financial Officer, Director of Budget, Taxes & Investments
Deadline for submission of budget to the Finance Department	May 23, 2014	All Budget Managers/Administrators
Budgets sent to Leadership Team for Review	May 27, 2014	Superintendent and Leadership Team
Leadership team meets to discuss base budgets, enhancement requests and capital needs	June 16, 2014	Superintendent and Leadership Team
Budget Workshop for Board of Trustees	June 30, 2014 (Special meeting – called if needed)	Chief Financial Officer; Board of Trustees
Proposed 2014-2015 Budget to Board of Trustees	July 21, 2014	Chief Financial Officer; Board of Trustees

Approval of Proposed Salary Plan	July 21, 2014	Chief Human Resource Officer; Chief Financial Officer
Certified Tax Roll	July 25, 2014	Tarrant Appraisal District
Publish Notice of Public Hearing	August 1, 2014	Chief Financial Officer
Conduct Public Hearing on Proposed 2014-2015 Budget & Proposed Tax Rate	August 18, 2014	Chief Financial Officer; Board of Trustees
2014-2015 Budget and Tax Rate Adoption	August 18, 2014	Board of Trustees
Finalized Official 2014-2015 Budget Documents	September 1, 2014	Chief Financial Officer; Director of Budget, Taxes & Investments

Section 2: Budget Preparation Overview

Budget Preparation Overview

Steps to Budget Preparation

1. A complete copy of the current Budget Guidelines will be posted on the Eagle Mountain-Saginaw ISD website under Departments and then click on Budget, Taxes and Investments for easy access to all locations. In addition, all amended information will be prepared and distributed in hard copy form to each Budget Manager or electronically by email from the Business Department.
2. Information sessions regarding the budget process will be provided to all Budget Managers. Departments and campuses will be provided their allocations at this time. Campus budgets will be based by the projected campus enrollment.
3. All Budget Managers should collaborate with their staff to allocate campus and department budgets in accordance with the Budget Directives and Action Plans.
4. Budget Managers are to review their proposed budget with the appropriate supervisor. Once the campus or department has compiled their budget, they are now ready to enter it into the accounting software, Skyward. Justification for each budget is required.
5. Information sessions regarding budget input training will be provided to Skyward users who are responsible for entering the budget data for their respective departments or campus. Once the budget is entered, an email must be sent to Sheree Coleman from each Budget Manager indicating that the budget entered is correct for their campus or department.
6. It is important that budget submissions be based on the official calendar (see page 7). Tardiness in the completion of your portion of the budget will slow down subsequent budget preparations to the Administration and Board of Trustees.
7. All budgets will be reviewed by the Business Office for technical correctness and by the leadership team for compliance with campus improvement plans and the district improvement plan. The Business Office will contact each department or campus with questions or concerns.
8. If you need assistance on what to do or how to get organized, please contact Sheree Coleman at 817-232-0880 ext. 2974. Any special reports that are needed for budget preparation will be included in the information sessions conducted by Sheree Coleman.

Campuses Budget Process

1. Principals will be given their base campus allocations in February.
2. At that time, the staff members on the campus will need to submit to their principals, their detailed requests by filling out the Campus Budget Request form. Justification for each budget is required.
3. The principal will determine with their staff, the final budget for 2014-2015 for their campus.
4. The financial secretary or principal will then enter the campus budget into Skyward.
5. The principal will need to review the budget for accuracy and send an email to Sheree Coleman stating that their budget has been entered into Skyward and it is ready for review by the Business Office.
6. The campus budget should be equal to or less than the amount provided to the campus from the Business Office. In no case shall the budget entered be greater than the allocation provided.

Department Budget Process

1. The Budget Managers will meet with the business office to establish a base budget. That budget will be based on expenditures which can not be controlled by the District, but are “required expenditure” as well as a base allocation for other activities.
2. The Budget Manager over the department will determine their budget.
3. Each department will enter their budget into Skyward by the Financial Secretary or Budget Manager.
4. The Budget Manager will need to review the budget for accuracy and send an email to Sheree Coleman stating their budget has been entered into Skyward, it is correct and ready for review by the Business Office.
5. The department budget for 2014-2015 should not exceed the allocation provided by the Business Office.

Enhancements

In addition to the base budget provided campuses or departments who have initiatives or programs they wish to pursue should discuss those with a member of the leadership team to whom you report. Enhancements to the base budget may be applied for separately. Information that will be necessary will (at a minimum) include the following:

- A general description of the program and the goals of the program
- Details of the project including:
 - Required personnel
 - Personnel who will be responsible
 - Equipment and material costs – initial year and upcoming years
 - Facility requirements
 - Benefits analysis and basis for measurement of outcomes
 - Other information you feel is necessary to evaluate the program

Enhancements must be submitted to the Business office with the base budget and will be reviewed by the Leadership team.

Capital Outlay

Capital outlay items will be purchased as needed and as funds are available. Every campus and department should review their facility and equipment needs and provide a list of capital items needed at the same time that their budget is submitted.

Items Budgeted by the Business Office or Departments

Regular salaries will be budgeted by the Business Office.

- 6118. Stipends
- 6119. Professional Salaries
- 6129. Support Personnel
- 6112. Substitute- Central Office only (leave balances)

- All fringe benefits (614X) will be budgeted by the Business Office.
- The business office will budget for substitutes using leave. All other substitutes will need to be budgeted by the campuses and departments.
- The Business Office will budget for the main copier lease for each campus. All other copier expenditures will need to be budgeted by the campus.
- Special programs will be budgeted by the appropriate Team Leader.
- Utilities will be budgeted by the Business Office and Maintenance Department.
- Beyond-District Student Travel will be budgeted by the Business Office, Fine Arts and Athletics. Those budgets will be included in the appropriate departmental budget.

Items to remember to budget for:

- Extra Duty pay- any additional work performed by your staff.
- Campus substitutes- not including for personal leave.
- Grandstand rental at SHS
- Uniforms (cheer, dance, etc)
- JPS Clinic rent
- Camp Goddard

Section 3: Miscellaneous Information

Campus Budget Request 2014-2015

Function: _____

Organization: _____

Program Intent: _____

Owner Code: _____

Check the category that applies for this page only.

_____ Professional Services (6219)

_____ Reading Materials (6329)

_____ Consulting Services (6291)

_____ Testing Materials (6339)

_____ Computer Software/Maint (6244)

_____ General Supplies (6399)

_____ Audio/Visual Repair (6246)

_____ Travel - employees (6411)

_____ Contracted Maint. & Repair (6249)

_____ Travel - student (6412)

_____ Rentals (6269)

_____ Contracted Transportation (6494)

_____ Misc. Contracted Services (6299)

_____ Campuswide Yearly dues (6495)

_____ Computer Supplies (6312)

_____ Misc. Operating Exp. (6499)

Vendor	Description	Total Cost

Name _____ **Grade/Subject** _____

Eagle Mountain-Saginaw ISD

TRAVEL GUIDELINES

EMPLOYEE TRAVEL

MEALS

- ◆ Set at the rate prescribed by the State of Texas – currently \$36.00 per diem for full day
- ◆ Partial days - \$7.50 breakfast, \$10.50 lunch, \$18.00 dinner
- ◆ Breakfast eligibility: must leave by 7:00 a.m.
- ◆ Lunch eligibility: must leave by 10:00 a.m. or return after 1:00 p.m.
- ◆ Dinner eligibility: must return after 7:00 p.m.
- ◆ Tipping is included in amounts above
- ◆ A meal may **not** be reimbursed when the registration includes that meal
- ◆ Receipts for meals are not required by the Business Office and should not be turned in with expense report (*A name badge, continuing education form, or other verification of attendance obtained at the site for conference or event must be submitted*)
- ◆ Travel vouchers requesting employee's meal per diem only should be submitted as reimbursements
- ◆ Advances can be processed for events to be held within 30 days
- ◆ Employees should have only one outstanding advance at a time

LODGING

- ◆ Must turn in itemized receipt (includes daily room rate, tax rate, and any other fees) from hotel – even if amount was prepaid
- ◆ Must present “HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE” to hotel to avoid paying state tax in Texas
- ◆ Personal items **will not** be reimbursed (e.g. movies, laundry, personal phone calls)
- ◆ Charges for internet usage must be approved by assistant superintendent
- ◆ Lodging paid from **federal funds** is limited to \$85.00 per day
- ◆ Lodging expenses must be incurred at a commercial lodging establishment
- ◆ Lodging expenses incurred in the local area (Tarrant and surrounding counties) must be approved by assistant superintendent

REGISTRATION

- ◆ Should be processed by DPay directly to the organization – *not paid by the employee and reimbursed.*
- ◆ Reduce meal per diem for any meals included in registration fees

AIRFARE

- ◆ Must be lowest available coach fare
- ◆ Advance purchase fares must be utilized when possible
- ◆ Credits for unused non-refundable fares must be utilized for subsequent trips when possible

BAGGAGE HANDLING

- ◆ Tips to airline baggage handlers limited to \$1.00 per bag
- ◆ Tipping is not allowed for federal funds
- ◆ Receipt required for baggage fee reimbursement

PERSONAL VEHICLE USAGE

- ◆ Mileage reimbursement –set at the rate prescribed by the State of Texas
- ◆ Shortest distance from home or office
- ◆ No reimbursements for fuel, oil, repairs, etc.

SCHOOL OWNED VEHICLE USAGE

- ◆ Exact expenses for fuel, oil, etc.
- ◆ Must turn in itemized receipts

RENTAL VEHICLE

- ◆ Not allowed unless cheaper than taxi or other transportation
- ◆ Requires advance approval of **assistant superintendent**
- ◆ **You *should* purchase optional loss damage waiver coverage**
- ◆ Do not purchase liability coverage
- ◆ “MOTOR VEHICLE RENTAL EXEMPTION CERTIFICATE” must be presented to avoid paying state tax

PARKING AND GROUND TRANSPORTATION

- ◆ **Must turn in receipt**
- ◆ Valet parking allowed only if that is all that is available
- ◆ Tipping for valet parking limited to \$2.00 – not allowed for federal funds
- ◆ Tipping for taxi limited to 15% - not allowed for federal funds
- ◆ No reimbursement for personal taxi use

UNALLOWABLE EXPENSES

- ◆ Alcoholic beverages
- ◆ Expenses incurred for a spouse or other traveling companion
- ◆ Movies, golf games, tours, other entertainment
- ◆ Newspapers, magazines
- ◆ Dry cleaning
- ◆ Personal phone calls
- ◆ Souvenirs, other personal items
- ◆ Any expense over the maximum allowed
- ◆ Personal taxi use
- ◆ Charges for internet usage unless approved by assistant superintendent
- ◆ Tipping, when paid by federal funds

OTHER INFORMATION

- ◆ All receipts must be original and must be itemized – a credit card receipt is **not** acceptable
- ◆ Sales tax may **not** be reimbursed

STUDENT TRAVEL – DISTRICT FUNDING

Guidelines for student travel using District funding include the items presented above with the following modifications:

- ◆ If students receive funds to eat on their own – a meal per diem form signed by each student is required to substantiate meals (Limits: breakfast \$6.00, lunch \$7.00, dinner \$9.00)
- ◆ If students eat as a group and the sponsor pays the restaurant – the itemized restaurant receipt is required (amount must be reasonable under the circumstances and approved by the sponsor’s supervisor)
- ◆ A list of student names must accompany the travel form
- ◆ Advances can be processed for events to be held within 30 days

TRAVEL EXPENSE VOUCHER

All employee travel expenses must be substantiated on a travel expense voucher form. This form is to be filled out and signed by the employee and approved by the employee’s supervisor, and two copies submitted to the Business Office with the first request for any payment related to the trip.

- ◆ All estimated expenses related to the trip must be indicated on the form; Reference the PO#/DPay# used for registration on the form
- ◆ This form may be used to request a travel advance to cover expenses
- ◆ The second copy will be returned to the employee with any prepayments or travel advances noted
- ◆ This copy is to be resubmitted to the Business Office within 10 days after the conclusion of the trip with actual amounts listed on the right-hand, boxed-in section of the form
- ◆ Original, itemized receipts must be submitted for all items except for per diem amounts. An itemized hotel receipt is required even if the hotel was prepaid
- ◆ A name badge, continuing education form, or other verification of attendance obtained at the site for conference or event must be submitted

PREPAYMENT GUIDELINES

Items considered for prepayment may include the following:

- ◆ Airfare
- ◆ Lodging
- ◆ Conference registration fees (these should be paid with a Direct Pay **directly to the organization** – *not paid personally and reimbursed to the employee*)

A payment authorization (DPay) should be submitted with the ORIGINAL copy of the invoice or registration form attached. The travel expense voucher should be submitted along with any prepayment request.

LOCAL MILEAGE REIMBURSEMENTS

Reimbursement requests for local mileage may be turned in monthly if the amount is at least \$25.00. Such requests should include only mileage for travel within EMSISD and surrounding areas within a 100 mile radius. Mileage beyond this distance and all mileage associated with overnight travel should be claimed on a Travel Expense Voucher.

All requests for local mileage reimbursement must be accompanied by a mileage record which shows the date, starting point, ending point, purpose of trip, and number of miles. Mileage is reimbursed at the rate prescribed by the State of Texas – currently .56 cents per mile.

MEALS - LOCAL

Reimbursement of local meals is subject to federal laws (IRS – compensation and reimbursement) and State rules and regulations. Local meals are defined as meals taken when there is no overnight stay away from home and travel is within the following counties: Tarrant, Dallas, Collin, Wise, Parker, Denton, and Johnson.

Currently the State of Texas may reimburse a state employee for “...meal expense incurred within the employees’ designated headquarters if it is mandatory **and** connected with training, a seminar or a conference” However, the term “mandatory” and the connection to training, seminars or conferences may be unreasonably limiting for the purposes of reimbursement of school district employees.

IRS rules and regulations allow for reimbursement of meals when a stated “business purpose” exists. This seems to be a more reasonable standard and one that will be incorporated for use within EM-S ISD.

Accordingly the standard for reimbursement of expenses associated with meals when there is no overnight travel or when travel is within the counties listed above is as follows:

Meals shall be reimbursed based on actual amounts. In order to be reimbursable the employee must turn in the original receipt (a credit card receipt is not acceptable) with the names of the persons in attendance and topic(s) for which the meeting was necessary and which were discussed during the meal. In addition, meals will be reimbursed when the employee is required to be away from home (other than during normal business hours) for a period in excess of three hours. Again, in this instance, the reimbursement shall be based on the actual amount, shall be accompanied by the original receipt (indicating who was present, the reason for the meal, and approval of the employee's immediate supervisor).

The following do not qualify for reimbursement of meals:

- ◆ Breakfast, lunch or dinner on your own in anticipation of or during a meeting, training session or seminar (unless such meal has a qualified business purpose as noted above).
- ◆ Meals taken prior to or upon arrival from an overnight trip (unless such meal has a qualified business purpose as noted above)

Examples:

- ◆ You are at a training session at Region XI and you break for lunch. You and your fellow teachers head out to a local restaurant for lunch – ***This is not a business meal.***
 - You talk about the seminar – ***this is not a business meal*** – the fact that business was discussed does not constitute a business meal.
 - Your principal states that there will be a mandatory staff luncheon to discuss the presentation and presents information and fosters discussion during lunch – **This is a business meal and is reimbursable.**

Section 4: Account Codes

THE CODE STRUCTURE									
<u>199</u>	<u>E</u>	<u>XX</u>	<u>XXXX</u>	<u>XX</u>	<u>XXX</u>	<u>0</u>	<u>XX</u>	<u>XXX</u>	<u>XXX</u>
FUND		FUNCTION	OBJECT	SUB- OBJECT/OWNER	ORG	FISCAL YEAR	PROGRAM INTENT	ACTIVITY	PROJECT
SUMMARY EXPENSE FUNCTION AND OBJECT CODES									
FUNCTIONS									
11		INSTRUCTION, DEALS DIRECTLY WITH THE INTERACTION BETWEEN STUDENTS AND TEACHERS							
12		LIBRARY AND MEDIA SERVICES							
13		CURRICULUM & STAFF DEVELOPMENT							
21		INSTRUCTIONAL LEADERSHIP							
23		SCHOOL LEADERSHIP							
31		COUNSELING							
33		HEALTH SERVICES							
36		CO-CURRICULAR							
51		PLANT MAINTENANCE							
52		SECURITY/MONITORING							
6100 PAYROLL COST									
6118		EXTRA DUTIES - PROFESSIONAL							
6119		SALARIES TEACHERS AND OTHER PROFESSIONAL PERSONNEL							
6128		EXTRA DUTIES - SUPPORT PERSONNEL							
6129		SALARIES SUPPORT PERSONNEL							
6139		EMPLOYEE ALLOWANCES							
614#		EMPLOYEE BENEFITS							
6200 PROFESSIONAL AND CONTRACTED SERVICES									
6219		PROFESSIONAL SERVICES-STATE LICENSED							
6269		RENTALS - OPERATING LEASES							
6291		CONSULTING SERVICES							
6298		CONTRACTED TRANSPORTATION FOR STUDENTS TO AND FROM HOME							
6299		MISCELLANEOUS CONTRACTED SERVICES AND PRINTING SERVICES							
6300 SUPPLIES AND MATERIALS									

6312	COMPUTER SUPPLIES
6321	TEXTBOOKS
6329	READING MATERIALS
6339	TESTING MATERIALS
6399	GENERAL CONSUMABLE SUPPLIES, WORKBOOKS, POSTAGE AND SOFTWARE < \$5,000
6400 OTHER OPERATING EXPENSES	
6411	EMPLOYEE TRAVEL AND SUBSISTENCE
6412	STUDENT TRAVEL AND SUBSISTENCE
6419	NON-EMPLOYEE TRAVEL AND SUBSISTENCE
6494	TRAVEL ASSOCIATED WITH FIELD TRIPS
6495	DUES AND MEMBERSHIPS
6499	MISCELLANEOUS OPERATING EXPENSES, FEES, AWARDS, FOOD AND GRADUATION EXPENSES