



**EAGLE MOUNTAIN
SAGINAW ISD**

Fostering a Culture of Excellence

Budget Guidelines

**Fiscal Year
September 1, 2016 - August 31, 2017**

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

www.emsisd.com

Departments/Budget, Taxes & Investments/Budget Information

Prepared By:
Director of Budget, Taxes and Investments Sheree Coleman

Eagle Mountain-Saginaw Independent School District
1200 Old Decatur Road
Fort Worth, Texas 76179
817-232-0880

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Dr. Jim Chadwell, Superintendent of Schools

James Schiele, Chief Financial Officer

Jane Valdez, Director of Finance

Sheree Coleman, Director of Budget, Taxes and Investments

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

Finance & Operations

James Schiele, Chief Financial Officer	Ext. 2955
Michelle Gonzales, Secretary	Ext. 2955
Jane Valdez, Director of Finance	Ext. 2973
Tamara Radke, Secretary	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	Ext. 2953
D’Nan Dakan, Senior Payroll Specialist	Ext. 2980
Priscilla Finch, Payroll Specialist	Ext. 2979
Kelly Soria, 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, Purchasing Buyer	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 Bluitt, Coordinator for Risk Management	Ext. 2960
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Section 1: Budget Guidelines for 2016-2017

Budget Guidelines Overview

We are pleased to present the 2016-2017 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 2016-2017 will be an eight-month process with no major process changes in the physical submission process from 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 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 Guidelines Overview, Budget Preparation Overview, Miscellaneous Information and Account Codes. The budget guidelines overview includes the budget calendar. The preparation overview section includes budget steps, campus budget process, department budget process and capital outlay. The miscellaneous information section contains the Budget Request forms and travel guidelines. The fourth and final section includes a listing of primary account codes with descriptions. If you would like to see a more comprehensive account code listing, please contact Sheree Coleman for an Account Code Flip Chart. 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.

Sincerely,

Sheree Coleman, Director Budget, Taxes and Investments

Eagle Mountain-Saginaw ISD 2016-2017 Preliminary Budget Calendar

Activity	Date	Area of Responsibility
Preliminary Budget Process/Guidelines for 2016-2017 presented to the Board of Trustees	*January 19, 2016	Chief Financial Officer; Board of Trustees
Enrollment Projections/Staffing Allotments	January-March	Superintendent; Leadership Team; Principals
Prepare cost template for staffing plan based on initial staffing allotments	February-March	Chief Human Resource Officer; Chief Financial Officer; Superintendent; Leadership Team
Board Meeting	*February 15, 2016	Budget Report and Update
Create Salary Negotiations and begin updating Board approved positions.	February 22, 2016	Director of Budget, Taxes & Investments and Compensation Data Analyst
Upload updated 2016-2017 Teacher Matrix and TASB groups. Create 2016-2017 Calendars in SN	February 22 – 26	Director of Budget, Taxes & Investments and Compensation Data Analyst with Payroll and Human Resources
Preliminary Budget Process/Guidelines for 2016-2017 presented to the Board of Trustees	*March 28, 2016	Chief Financial Officer; Board of Trustees
Budget Enhancement and Budget Increase Forms Due to Budget office	April 1, 2016	Campus and Department Budget Managers with the Director of Budget, Taxes & Investments
Budget Software Training for Departments and Campuses	April 15, 2016	Campus and Department Budget Managers and staff who will assist with budget input. Director of Budget, Taxes & Investments
Decisions on Budget Increases will be provided	April 15, 2016	Chief Financial Officer; Director of Budget, Taxes & Investments;
Allocations presented to Principals and Budget Managers	April 15, 2016	Chief Financial Officer; Director of Budget, Taxes & Investments;
Budget Workshop Update for Board of Trustees	*April 18, 2016 (Budget Workshop)	Chief Financial Officer; Board of Trustees
Update Staffing plan and costs and adjust budget areas as necessary	May 15, 2016	Campus staff and Campus Budget Managers
Preliminary Tax Roll	*May 16, 2016	Chief Financial Officer, Director of Budget, Taxes & Investments
Deadline for submission of budget to the Budget Department	May 31, 2016	Campus and Department Budget Managers with the Director of Budget, Taxes & Investments
Budgets sent to Leadership Team for Review	June 2016	Superintendent and Leadership Team

Leadership team meets to discuss base budgets, enhancement requests and capital needs	*June 20, 2016	Superintendent and Leadership Team
Proposed 2016-2017 Budget to Board of Trustees	*July 2016	Chief Financial Officer; Board of Trustees
Approval of Proposed Salary Plan	July 2016	Chief Human Resource Officer; Chief Financial Officer
Public Notice for Budget and Proposed Tax Rate	July 15, 2016	Chief Financial Officer
Certified Tax Roll	July 25, 2016	Tarrant Appraisal District
Conduct Public Hearing on Proposed 2016-2017 Budget & Proposed Tax Rate	*August 2016	Chief Financial Officer; Board of Trustees
2016-2017 Budget and Tax Rate Adoption	August 2016	Board of Trustees
Finalized Official 2016-2017 Budget Documents	August 2016	Chief Financial Officer; Director of Budget, Taxes & Investments

*Board Meetings

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, then Budget Information 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 on the October 31st enrollment reported to TEA multiplied by the per capita allocation and the current ADA percentage.
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. Description for each budget line 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 6). 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 and analyzed 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 campus allocations in April.
2. At that time, the staff members on the campus will need to submit to their principals, their detailed requests.
3. The principal will determine with their staff, the final budget for 2016-2017 for their campus.
4. The financial secretary or principal will then enter the campus budget by account and with detail description for each line item into Skyward. The initial submission will be equal to 85% of their total allocation. The remaining budget will be re-allocated based on the October 31st snap shot enrollment sent to TEA.
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, it is correct and 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 use the same amount as the current year's Revised Budget for their base budget. That budget will be based on expenditures which cannot 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 for each account with detail for each line item.
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 2016-2017 should equal in total, the same amount as the 2015-2016 Revised Budget.

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 by April 1st and will be reviewed by the Leadership team.

See Budget Request Forms in the Miscellaneous Section.

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 only)

- All fringe benefits (614X) will be budgeted.
- Substitutes will be budgeted for personnel using leave only. All supplemental 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.
- Driver's Ed will be budgeted by the Athletics Office, except maintenance for the vehicles.
- Utilities will be budgeted by the Business Office and Maintenance Department.
- Beyond-District Student Travel will be budgeted by the Business Office.
- JPS Clinic Rent
- Camp Goddard

Items to remember to budget for:

- Extra Duty pay- any additional work performed by your staff.
- Campus and Department substitutes- not including for personal leave.
- Grandstand rental at SHS
- Uniforms (cheer, dance, etc)
- Summer School

Section 3: Miscellaneous Information

EAGLE MOUNTAIN-SAGINAW ISD
BUDGET ENHANCEMENTS REQUEST
2016-2017 School Year

This form is used for any increases to your budget that you may need for a new program.

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

Enhancements must be submitted to Sheree Coleman by April 1st and will be reviewed by the Leadership team.

Campus / Department _____

Date _____

PROGRAM DESCRIPTION

BUDGET ACCOUNT CODE

Fund Fct Object Sub-Obj Org PIC
199 - - - - - -

INITIAL COSTS	\$ _____ -
CONTINUING COSTS	\$ _____ -
ANCILLARY COSTS	\$ _____ -

REQUEST STATUS	
DATE	STATUS

Submitted By: _____

Budget Manager Approval: _____

S
OPERATIONAL BUDGET INCREASES - NON-DECRETIONARY
 2016-2017 School Year

*This form is used for any increases to your budget that you have no control over.
 For Example: Utilities, Fuel, Official Fees...*

Campus / Department _____ Date _____

Line	Vendor	Description	Reason for Increase	Increase to Budget
1				
2				
3				
4				
5				

Submitted By: _____

Budget Manager Approval: _____

REQUEST STATUS	
DATE	STATUS

Please submit to Sheree Coleman, Director of Budget no later than April 1st.

TRAVEL GUIDELINES

GENERAL INFORMATION

GENERAL

All employees are required to get advanced approval for travel and leave. The 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. **Both** copies of the form must be submitted to the Business Office a minimum of **2 weeks prior to departure**.

Individual departments/campuses may set reimbursement limits that are lower than the amounts stated in the travel guidelines. In addition, departments/campuses may set a limit on the total amount to be reimbursed for a particular trip.

LOCAL TRAVEL

LOCAL MILEAGE REIMBURSEMENTS

Local travel is considered to be within a 100 mile radius of the school district headquarters. Such requests should include only mileage for travel within EMS-ISD and surrounding areas.

- 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. The form must be signed by the employee and the supervisor.
- Reimbursement requests for local mileage must be submitted **monthly and no later than quarterly**. Mileage beyond this distance and all mileage associated with overnight travel should be claimed on a Travel Expense Voucher.

Use the below link for the district mileage chart or it can be found on the districts website under: Departments/Finance & Accounts Payable/Forms and Guidelines.

\\Admsrv2\central_office\Business Office\Business Office Manual\Manual\Forms\Mileage Chart.xlsx

Mileage is reimbursed at the rate prescribed by the current IRS rate. **Mileage for local travel, not building to building, will need to be supported by proper documentation such**

www.mapquest.com

Local mileage reimbursement thru August 31 must be submitted by September 20 in order for the expenditure to be recorded in the correct fiscal year.

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 EMS 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 and* the employee is required to be away from work (other than during normal business hours) for a period in excess of three hours:

- Meals shall be reimbursed based on actual amounts. Itemized original receipt will need to be submitted (*a credit card receipt is not acceptable*)
- When one person is responsible for paying for all meals, the following is required for reimbursement: the original itemized receipt, name of persons in attendance, 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**

OUT OF DISTRICT TRAVEL

PREPAYMENT GUIDELINES

Items considered for prepayment may include the following:

- ◆ Airfare
- ◆ Conference registration fees (these should be paid with a Direct Pay **directly to the organization** – *not paid personally and reimbursed to the employee*)
-A Direct Pay should be submitted with the ORIGINAL copy of the invoice or registration form attached. The dpay# should then be noted on the appropriate line of the related travel voucher. *(Indicate if the check should be returned to the campus for mailing, or mailed by the Business Office. If to be mailed by the Business Office, send a second copy of the registration form to mail with the check.)*

NOTE: Be aware of the on-line hotel booking sites, they do not provide proper detail receipts. The use of these sites may jeopardize reimbursement.

TRAVEL EXPENSE VOUCHER

- *All EMS employees are required to complete this form before travel takes place.
- *The form must be completed in ink
- *Registrations should be paid directly to the vendor and referenced on the voucher (but not included in the advance)
- *Hotel should be paid on the voucher as part of the advance (and not directly to the hotel)
- *Include a copy of the agenda/itinerary

Traveler responsibility:

- ◆ Submit both copies of the travel expense voucher **2 weeks prior** of departure to the supervisor for approval that lists all estimated expenses. (Trips without prior approval will not be reimbursed)
- ◆ The supervisor must sign the form
- ◆ Forward to the secretary to submit to the Business Office

Secretary responsibility:

- ◆ Submit the travel expense voucher and the agenda/itinerary **2 weeks prior** to departure to the business office
- ◆ Ensure adequate budgeted funds exist to cover all estimated expenses
- ◆ Verify all estimated expenses related to the trip are indicated on the voucher; *include the PO#/DPay# used for registration on the form*
- ◆ Submit a DP for all advancements/being paid directly to the traveler: (Hotel, meals, mileage, taxi, etc.)
- ◆ Return both copies of the travel expense voucher to the Business Office for processing. (The yellow copy will be returned to the traveler with any prepayments or travel advances noted)

IF ANY PART OF THE FORM IS NOT COMPLETED CORRECTLY, IT WILL BE RETURNED, WHICH MAY CAUSE A DELAY IN ADVANCED FUNDS

FUNDS WILL BE DEPOSITED ACH IN YOUR ACCOUNT 24-48 HRS OF THE PROCESSED DATE

MEALS – OUT OF DISTRICT

An EMS-ISD employee is entitled to be reimbursed for meal expenditures incurred on the day that the employee conducts official school business when an overnight stay is required.

Set at the rate prescribed by the State of Texas – currently \$46.00 per diem for full day

Per Diem	Rate
Breakfast	\$8.00
Lunch	\$15.00
Dinner	\$23.00

- 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.

- ◆ Per diem must include 15% tips and gratuities
- ◆ A meal will **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
- ◆ Incidental expenses will not be reimbursed
- ◆ Advances can be processed for events to be held within 30 days
- ◆ Employees will have only one outstanding advance at a time

LODGING – OUT OF DISTRICT

An EMS-ISD employee is entitled to lodging expenditures incurred on a day the employee conducts official school business at a duty point located 100 miles from the school district headquarters. Lodging expenditures will be reimbursed for the day before business is to be conducted provided that the stay is required in order to be at a scheduled meeting on time.

Lodging reimbursements outside the boundaries of EMS-ISD but within 100 miles require prior written approval from the Deputy Superintendent.

- ◆ ORIGINAL itemized hotel receipt is required (must include detail breakdown of daily room rate, tax rate, and any other fees) – even if amount was prepaid.
- ◆ Present to the hotel “HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE” to avoid paying state tax in Texas. If employee fails to present a completed exemption certificate, sales tax will not be reimbursed
- ◆ Personal items **will not** be reimbursed (e.g. movies, laundry, personal phone calls).
- ◆ Charges for internet usage must be approved by deputy superintendent
- ◆ Lodging expenses must be incurred at a commercial lodging establishment

OUT OF STATE TRAVEL

- ◆ All out of state travel requires approval of the Deputy Superintendent
- ◆ Hotel taxes will be reimbursed
- ◆ Follow above procedures for Meals and Lodging

RETURNING AFTER TRAVEL

Traveler responsibility:

- ◆ On the yellow copy of the voucher, complete the “Actual Expenses” box section, no later than **2 weeks after travel**
- ◆ Failure to submit the voucher in the allotted time will result in deductions from your paycheck as indicated on the voucher
- ◆ Money owed to the traveler will be paid within two weeks of receiving the reconciled travel voucher at the travel desk. Money owed to EMS-ISD must be returned at the time the yellow copy is due to the Business Office
- ◆ 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. Mileage documentation is required: www.mapquest.com.
- ◆ A name badge, continuing education form, or other verification of attendance obtained at the site for conference or event must be submitted
- ◆ Sign the voucher and return documentation to your secretary

NOTE

If two or more employees are sharing a room, whether from the same or different campus/department, designate **one** employee who will be responsible for requesting the hotel advance. Indicate the name of the person(s) on all travel vouchers. Only this person will need to return itemized hotel receipts.

If each employee does get a hotel advance and is sharing a room, each person will be responsible for returning an itemized hotel receipt with their payment. On the hotel receipt, circle the amount that indicates the amount claiming for that voucher.

On the “Net Due” line of the yellow copy, indicate money due either the employee or EMS. If a refund is due to EMS, *please attach a check*. **DO NOT SEND CASH IN INTEROFFICE MAIL**. If no money is due, please indicate by writing \$0.00.

Secretary responsibility:

- ◆ Reconcile “Actual Expenses”; and sign the voucher that you have verified the information
- ◆ Submit the voucher to the Business Office within **2 weeks after travel**.

IF ANY PART OF THE FORM IS NOT COMPLETED CORRECTLY, IT WILL BE RETURNED, WHICH MAY CAUSE A DELAY IN ADVANCED FUNDS

ALL RECEIPTS MUST BE TAPED ON A 8 ½ x 11 SHEET OF PAPER (ONE SIDE ONLY)
Do NOT tape over any print on the receipts.

MISC INFORMATION

OTHER

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

REGISTRATION

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

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

BAGGAGE HANDLING

- ◆ Tips to airline baggage handlers limited to \$1.00 per bag
- ◆ Will reimburse only **ONE** check baggage (up to 50 lbs.) with a receipt
- ◆ Tipping is not allowed for federal funds

PARKING AND GROUND TRANSPORTATION

- ◆ Original receipts are required for parking, taxi, shuttle, etc.
- ◆ Valet parking is 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

TRAVEL BY AIR

- ◆ 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
- ◆ Original receipt is required for submission

VEHICLE TRAVEL

TRAVEL BY DISTRICT VEHICLE

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

TRAVEL BY PERSONAL VEHICLE

- ◆ If more than one district employee is attending the same conference or workshop, carpooling is encouraged
- ◆ Mileage rate of the current IRS rate
- ◆ Shortest distance from home or office
- ◆ Departments/Campuses may set a mileage reimbursement rate that is less than the current IRS rate
- ◆ A print out of the map that includes the total miles be included as back up documentation.
Mileage accumulated while at the destination point will not be reimbursed
- ◆ Will reimburse for mileage OR fuel, not both
- ◆ No reimbursements for oil, repairs, etc.

TRAVEL BY RENTAL VEHICLE

Vehicle rental will be permissible only if the District does not have an available vehicle and must be cheaper than taxi or other transportation. This requires **advance approval of the deputy superintendent.**

Only district employees are allowed to drive the vehicles, students are not allowed to drive under any circumstances. If an employee receives a traffic ticket, camera surveillance, parking ticket, etc., the employee is responsible for paying the fine in a timely manner and reporting all incidents to their immediate supervisor.

Enterprise Car Rental will be used by EMISD for renting vehicles:

Enterprise Car Rental
401 N. Main St, Ste. 111
Ft Worth, TX 76106
817-626-6399

Requirements for renting a vehicle from Enterprise:

- ◆ Call for rental quote
- ◆ Submit a purchase order, ***Do not prepay for car rental***
- ◆ Reservation Information to present to Enterprise
 - Purchase order #
 - Driver of rental car
 - Date location

Driver responsibility:

- ◆ Valid driver's license.
- ◆ Present "MOTOR VEHICLE RENTAL EXEMPTION CERTIFICATE" to avoid paying state tax.
- ◆ Purchase optional loss damage waiver coverage.
- ◆ Do not purchase liability coverage.

Responsibility after rental:

- ◆ Driver will give original invoice to secretary.
- ◆ Secretary will send original invoice to the Business Office, which should include drivers name and purchase order number.

DISTRICT VEHICLE RESERVATIONS

White Fleet Guidelines for Staff Members without Students

If you are a district employee and need to reserve a vehicle, please follow the directions below. Please reserve vehicles as soon as possible as they are available on a first come, first serve basis.

Due to increased use of white fleet vehicles, changes in protocol have been established so that students will have first priority for transportation to school events. No changes have been made to the procedures for vehicles that are transporting students.

- ◆ Staff members, without students, may turn in a vehicle request that will be held until five (5) days prior to the trip before approval to accommodate groups that are transporting students.
- ◆ Upon approval, the staff member will receive a notification email.
- ◆ Reservations for staff use only must be accompanied with a campus/department budget code.
- ◆ Charges will be made to the campus/department based on miles traveled multiplied by the current federal mileage rate.
- ◆ Changes in the staff reservation process will begin in June 2014.
- ◆ Charges for white fleet vehicles, for staff use only, will begin in September 2014 when the new budget year begins.

Vehicle reservations are submitted using the link below via Eduphoria Formspace.

[EDUPHORIA FORMSPACE](#)

STUDENT TRAVEL

DISTRICT FUNDING

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

- ◆ All students traveling at districts expense must be accompanied by and EMS-ISD employee
- ◆ The employee accompanying students will be allowed meal per diem
- ◆ If students receive funds to eat on their own – a meal per diem form signed by each student is required to substantiate meal limits:

Per Diem	Rate
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

DISTRICT POLICY (FMG) LOCAL

- ◆ Transportation for Student Travel
Students who participate in school-sponsored trips shall be required to use transportation provided by the District to and from the event, except as otherwise permitted in administrative regulations
- ◆ In-State Overnight Travel
Any in-state overnight trips taken by student organizations and other student groups shall require approval from the principal.
- ◆ Out-of-State Travel
Any out-of-state trips taken by student organizations or other student groups shall require approval from the Superintendent.

FEDERAL FUND TRAVEL

EMPLOYEE TRAVEL

Federal guidelines include the items presented above with the following modifications:

- ◆ Lodging paid from **federal funds** is limited to \$85.00 per day, per person (departments should check their state website to verify allowed rates by destination/city)
- ◆ Meal per diem may be requested in advance in the amounts listed below; however itemized meal receipts will be required upon completion of the trip with the difference in amount returned. (taxes & tips may not be paid from federal funds)

Per Diem	Rate
Breakfast	\$8.00
Lunch	\$15.00
Dinner	\$23.00

TIPPING OF ANY KIND IS NOT ALLOWED

ATHLETIC STUDENT TRAVEL

GENERAL INFORMATION

- ❖ The 2 part travel voucher must be completed in ink
- ❖ Only **one** month of meal money requested at a time. The voucher should include:
 - (1) A schedule/itinerary and roster
 - (2) List # of games x estimated # of students (to equal the advance amount being requested)
- Exception:** Football, which is by event, due to large amount
- **A new voucher can be submitted for the next event but will not be released until the previous voucher has been returned**

- ❖ Each travel voucher must be reconciled after the last listed event date. Remaining money will need to be turned in after the event and NOT used for upcoming events

- ❖ If 2 or more coaches/staff will be feeding students together, the dpay should be made out **to one person** and that person will be responsible for reconciling. Funds should not be co-mingled or exchanged among different groups or individuals

- ❖ Group dining – receipt needed from actual restaurant not individual preparing food

- ❖ Per diem form – students must sign their own name and input the amount of money they received

MEAL ADVANCE PROCESS

1. The requestor will complete a travel voucher (in ink) or event form to include:
 - ❖ Estimated number of students and sponsors
 - ❖ Meal(s) requested: breakfast, lunch, dinner
 - ❖ Extended total amount: #students/sponsors x meal total per day

2. Submit the voucher to the Department/Campus Secretary, once the Athletic Director has signed the voucher, the secretary will enter a dpay in Skyward.

3. Upon approval of the dpay, the secretary will submit the travel voucher/event form to accounts payable including the dpay reference #.

4. A Meal Per Diem Certification Form will be provided with the advance check.

5. The form should be completed as follows:
 - ❖ Requester will complete header information.
 - ❖ Each student and sponsor will print and sign their own name and input dollar amount they received.
 - ❖ Requester will sign the distribution confirmation at the bottom of the form.
- ***This is the only form that will be accepted by the Business Office***

6. If group dining is used, a printed team roster and meal receipt will be submitted *in place* of the Meal Per Diem Certificate Form.

Per Diem	Rate
Breakfast	\$6.00
Lunch	\$7.00
Dinner	\$9.00

RETURNING FROM EVENT

Requestor's responsibility:

- ❖ On the yellow copy of the voucher, complete the "Actual Expenses" box section, no later than **2 weeks after travel**
- ❖ Failure to submit the voucher in the allotted time will result in deductions from your paycheck as indicated on the voucher
- ❖ Money owed to the traveler will be paid within two weeks of receiving the reconciled travel voucher at the travel desk. Money owed to EMS-ISD must be returned at the time the yellow copy is due to the Business Office
- ❖ 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
- ❖ Mileage documentation is required: MapQuest, Yahoo, etc.
- ❖ An itemized receipt with group roster OR the Meal Per Diem form
- ❖ Sign and return the voucher and documentation to your secretary

Secretary responsibility:

- ◆ Reconcile "Actual Expenses"; and sign the voucher that you have verified the information
- ◆ Submit the voucher/check to the Business Office within **2 weeks after travel**

IF ANY PART OF THE FORM IS NOT COMPLETED CORRECTLY, IT WILL BE RETURNED, WHICH MAY CAUSE A DELAY IN ADVANCED FUNDS

ALL RECEIPTS MUST BE TAPED ON A 8 1/2 x 11 SHEET OF PAPER (ONE SIDE ONLY)

Do NOT tape over any print on the receipts.

NON-EMPLOYEE TRAVEL

BOARD MEMBER TRAVEL

- ◆ Cost of travel for board members will be reimbursed using the same criteria as district employees per BBG (LOCAL) BOARD MEMBERS: COMPENSATION AND EXPENSES.

NON-DISTRICT EMPLOYEES

If a spouse, family member and/or other non-district employee travel with a district employee, the district will only reimburse the cost incurred by the employee. If additional expenses are incurred due to the non-employee traveling with an employee (e.g. additional room, charges...) those expenses will be paid by the employee.

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 EMPLOYEE							
6139		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 DUES AND							
6495		MEMBERSHIPS							
6499		MISCELLANEOUS OPERATING EXPENSES, FEES, AWARDS, FOOD AND GRADUATION EXPENSES							