



**Eagle Mountain-Saginaw Independent School District**  
**1200 Old Decatur Road**  
**Fort Worth, Texas 76179**  
**(817) 232-0880**  
**www.emsisd.com**

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## Introduction



## 2022 Board of Trustees

Marilyn Tolbert, Ed. D.  
Place 1

Paige Ring  
Place 2  
*Board Vice President*

Tim Daughtrey  
Place 3

William Boaz  
Place 4

Steven G. Newcom  
Place 5  
*Board President*

Liz Hatley  
Place 6

Donna Webb  
Place 7  
*Board Secretary*

## Administration

Jim F. Chadwell, Ed.D.  
*Superintendent*

Linda Parker, Ed.D.  
*Deputy Superintendent*

Robb Welch  
*Chief Financial Officer*

Clete Welch  
*Chief Operations Officer*

Dana Barnes, Ed.D.  
*Executive Director of Educational Services*

Megan Overman  
*Director of Communications*

Walter Berringer  
*Executive Director of Secondary Services*

Audrey Arnold  
*Executive Director of Elementary Services*



## Staff Directory of the Office of Chief Financial Officer

### **Office of Chief Financial Officer**

Robb Welch, Chief Financial Officer ..... 817-232-0880, ext. 2955  
Michelle Ozuna, Assistant to the Chief Financial Officer ..... 817-232-0880, ext. 2955

### **Payroll and Benefits**

Stella Mendoza, Director of Payroll and Benefits ..... 817-232-0880, ext. 2953  
Priscilla Finch, Senior Payroll Specialist..... 817-232-0880, ext. 2980  
Elena ‘Len’ Timmermann, Payroll Specialist..... 817-232-0880, ext. 2979  
Courtney Baker, Payroll/TRS Specialist..... 817-232-0880, ext. 2954  
Jamie Erwin, Benefits Specialist..... 817-232-0880, ext. 2978

### **Budget, Taxes, and Investments**

Douglas Kittinger, Director of Budget, Taxes, and Investments ..... 817-232-0880, ext. 2974

### **Finance and Accounts Payable**

Jane Valdez, Executive Director of Finance ..... 817-232-0880, ext. 2973  
Janice Green, Business Services Supervisor..... 817-232-0880, ext. 2971  
Diana Espinoza, Accountant..... 817-232-0880, ext. 2984  
Tamara Radke, Accounting Specialist..... 817-232-0880, ext. 2972  
Belinda Barker, Accounts Payable ..... 817-232-0880, ext. 2970  
Cynthia Gilmore, Accounts Payable..... 817-232-0880, ext. 2959  
Sherry Owens, Accounts Payable ..... 817-232-0880, ext. 2968  
Debra Oliver, Receptionist..... 817-232-0880, ext. 2950  
Margaret Herrera, Business Assistant..... 817-232-0880, ext. 2935

### **Purchasing**

Lucia Cieszlak, Director of Purchasing ..... 817-232-0880, ext. 2977  
Taylor Shaw, Senior Buyer..... 817-232-0880, ext. 2957  
Sara Ossa, Buyer..... 817-232-0880, ext. 2977  
Vanessa Martinez, Purchasing Specialist ..... 817-232-0880, ext. 2981



## Section 1: Budget Guidelines Overview



## 2022–2023 Budget Guidelines

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Date: April 2022

Re: Budget Guidelines Overview

We are pleased to present the 2022-2023 Budget Guidelines of the Eagle Mountain-Saginaw Independent School District. 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 mission adopted by the Board of Education, the annual budget focuses on the Board's philosophy that the core mission of the District is to foster a culture of excellence that instills a passion for a lifetime of continuous achievement in every student. The allocation of resources is designed to ensure higher student achievement. We believe 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 2022-2023 will be an eight-month process with no major process 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 2025*, 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 forms and District 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 Douglas Kittinger. 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 do not hesitate to call if you have any questions or concerns.

Sincerely,

Douglas Kittinger  
Director of Budget, Taxes, and Investments  
Eagle Mountain-Saginaw ISD



## 2022–2023 Budget Guidelines

### 2022-2023 Budget Calendar

Activity	Date	Area of Responsibility
Enrollment Projections/Staffing Allotments	February-March	Director of Human Resources; Chief Financial Officer; Superintendent; Leadership Team
Prepare cost template for staffing plan based on initial classroom staffing allotments	February-March	Director of Human Resources; Chief Financial Officer; Superintendent; Leadership Team
Budget Report and Update	February 28, 2022 (Board Meeting)	Chief Financial Officer; Board of Trustees
Develop 2022-2023 Calendars	April 1, 2022	Director of Budget, Taxes & Investment; Compensation Data Analyst; Payroll and Human Resources
Create Salary Negotiations Model and update as appropriate	April 04, 2022	Director of Budget, Taxes & Investments; Compensation Data Analyst
Send out information on Budget Process, Calendar, and Enhancement/Increase Forms to Budget Managers	April 06, 2022	Director of Budget, Taxes & Investments
Tentative allocations presented to Principals and Budget Managers	April 08, 2022	Chief Financial Officer; Director of Budget, Taxes & Investments
Budget Software Training for Departments and Campuses (Option 1)	April 14, 2022	Campus and Department Budget Managers and staff who will assist with budget input with the Director of Budget, Taxes & Investments.
Budget Software Training for Departments and Campuses (Option 2)	April 19, 2022	Campus and Department Budget Managers and staff who will assist with budget input with the Director of Budget, Taxes & Investments.
Preliminary Budget Status, Process & Guidelines presented to the Board of Trustees	April 25, 2022 (Board Meeting)	Chief Financial Officer; Board of Trustees
Budget Enhancement and Budget Increase Forms Due to Budget office	May 04, 2022	Campus and Department Budget Managers with the Director of Budget, Taxes & Investments
Deadline for submission of budget to the Budget Department	May 04, 2022	Campus and Department Budget Managers with the Director of Budget, Taxes & Investments
Preliminary Tax Roll	May 15, 2022	Chief Financial Officer; Director of Budget, Taxes & Investments
Budget Workshop Update for Board of Trustees	May, 2022 (Budget Workshop)	Chief Financial Officer; Board of Trustees



## 2022–2023 Budget Guidelines

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### 2022-2023 Budget Calendar (continued)

<b>Activity</b>	<b>Date</b>	<b>Area of Responsibility</b>
Budgets sent to Leadership Team for Review	June 25, 2022	Superintendent; Leadership Team
Budget Workshop Update for Board of Trustees (if needed)	June, 2022 (Budget Workshop)	Chief Financial Officer; Board of Trustees
Certified Tax Roll	July 25, 2022	Tarrant Appraisal District
Proposed 2022-2023 Budget to Board of Trustees	July 25, 2022	Chief Financial Officer; Board of Trustees
Approval of Proposed Salary Plan	July 26, 2022	Chief Human Resource Officer; Chief Financial Officer
Public Notice for Budget and Proposed Tax Rate	August 08, 2022	Chief Financial Officer; Director of Budget, Taxes & Investments
Conduct Public Hearing on Proposed 2022-2023 Budget & Proposed Tax Rate	August 22, 2022	Chief Financial Officer; Board of Trustees
2022-2023 Budget and Tax Rate Adoption	August 22, 2022	Board of Trustees
Finalized Official 2022-2023 Budget documents	August 31, 2022	Chief Financial Officer; Director of Budget, Taxes & Investments





## Section 2: Budget Preparation Overview



## Budget Preparation Overview

1. A complete copy of the current Budget Guidelines will be posted on the Eagle Mountain-Saginaw ISD website under Departments; Budget, Taxes, & Investments; Budget. In addition, all amended information will be prepared and distributed electronically to each Budget Manager.
2. Information and training sessions related to the budget process will be offered to all Budget Managers. Departments and campus allocations will be confirmed at this time. Campus budgets will be based on the Q42021 demographer projected enrollment, multiplied by the current ADA percentage and the per capita allocation.
3. All budget managers should collaborate with their staff to allocate campus and department budgets in accordance with the Budget Guidelines and District 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 ready to enter it into the accounting software, Skyward. A description for each budget line is optional.
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 submitted, an email should be sent to Teresa Gardner indicating 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 7-8). 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 and district improvement plans. The Business Office will contact each department or campus with questions or concerns.
8. If you need assistance, please contact Doug Kittinger at 817-232-0880 ext. 2974.



## **Campuses Budget Process**

1. Principals will be given their campus allocations as early as possible, once demographer information is received.
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 their campus.
4. The Financial Secretary or Principal will enter the campus budget into Skyward by account for each line item. Input of detail descriptions for each line item is at the discretion of the Budget Manager. The allocation will be sent via e:mail.
5. The Principal will need to review the budget for accuracy and send an email to Doug Kittinger stating that their budget has been correctly entered into Skyward and 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 be emailed their base budget. That budget will be based on expenditures, which cannot be controlled by the District, but are “required expenditures” 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 account number. Input of detail descriptions for each line item is at the discretion of the Budget Manager.
4. The Budget Manager will review the budget for accuracy and send an email to Doug Kittinger stating their budget has been correctly entered into Skyward and is ready for review by the Business Office.
5. The department budget should equal in total, the amount provided to each department by the Business Office.



## **Increases and Enhancements**

Campuses or departments who have non-discretionary operational increases should complete Form A Operational Budget Increases – Non-Discretionary.

Campuses or departments who have initiatives or programs they wish to pursue should discuss those with a member of the Leadership Team. Enhancements to the base budget may be applied for separately by using Form B Budget Enhancement Request. Information that will be necessary should (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 necessary to evaluate the program

Operational increases and enhancement requests must be submitted to the Business office by April 1, 2022 and will be reviewed by the Leadership team. See the sample forms in the Miscellaneous Information 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 include any capital outlay items on Form B Budget Enhancement Request form.



### Items Budgeted by the Business Office or Campuses/Departments

Please refer to the table below for a summary of key budgeted items and the responsible budget area.

<b>Budget Item</b>	<b>Business Office</b>	<b>Campus / Department</b>
Regular salaries & associated fringe benefits 6118 Stipends 6119 Professional salaries 6129 Support personnel 6112 Substitutes - Leave	X	
Extra duty pay & associated fringe benefits		X
Substitutes for personnel using leave	X	
Substitutes for supplemental activities (not using leave)		X
Travel for students travel for beyond district activities	X	
Main copier lease for each campus	X	
Copier expenditures excluding main copier lease		X
Dell computer lease	X	
Special programs		X
Utilities	X	

### Travel

- District Travel Guidelines are posted on the District website under Departments/Finance and Accounts Payable/Forms and Guidelines.



## **Section 3: Miscellaneous Information**



## Operational Budget Increases – Non-Discretionary Form

The form below is an example form used for requesting Operational Budget increases. A fillable form can be found on the EMS ISD website under Budget department.

Form A: Updated 01.28.2021 Print

EAGLE MOUNTAIN-SAGINAW ISD OPERATIONAL BUDGET INCREASES - NON-DISCRETIONARY FORM A									
This form is used for increases to your budget that are operationally necessary and over which you have no real discretion. For Example: Utilities, Fuel, Official Fees...									
Campus / Department <input style="width: 90%;" type="text"/>							Date <input style="width: 80%;" type="text"/>		
Line	Vendor	Description	Account Coding					Reason for Increase	Increase to Budget
			Fct	Obj Code	Sub-Obj	Org	Prg Int.		
1									
2									
3									
4									
5									

Submitted By:

Budget Manager Approval:

Please submit this form by email to Doug Kittinger at [dkittinger@ems-isd.net](mailto:dkittinger@ems-isd.net) no later than May 4, 2022.

REQUEST STATUS	
DATE	STATUS



### Budget Enhancement Request

The form below is an example form used for requesting Budget enhancements. A fillable form can be found on the EMS ISD website under Budget department.

Form B: Updated 01.28.2021

Print

EAGLE MOUNTAIN-SAGINAW ISD BUDGET ENHANCEMENTS REQUEST FORM B							
<i>This form is used to request budget for a new program, new service, or enhancement of an existing program or service.</i>							
Please provide the following required information:							
<ul style="list-style-type: none"> <li>* A general description and goals of the program</li> <li>* Details of the project including:               <ul style="list-style-type: none"> <li>o Required personnel</li> <li>o Personnel who will be responsible</li> <li>o Equipment and material cost – initial year and upcoming years</li> <li>o Facility requirements</li> <li>o Benefits analysis and basis for measurement of outcomes</li> <li>o Other information you feel is necessary to evaluate the program</li> </ul> </li> </ul>							
Requests are due by May 4th, for review by the Leadership Team. Please submit forms by email to Doug Kittinger at <a href="mailto:dkittinger@ems-isd.net">dkittinger@ems-isd.net</a> .							
CAMPUS/DEPARTMENT	<input style="width: 100%;" type="text"/>					DATE	<input style="width: 100%;" type="text"/>
<b>Program/Service Description</b>							
<b>BUDGET ACCOUNT CODE</b>		Fund	Fct	Object	Sub-Obj	Org	PIC
		199	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>	<input style="width: 30px;" type="text"/>
<b>INITIAL COSTS</b>	<input style="width: 100%;" type="text"/>						
<b>CONTINUING COSTS</b>	<input style="width: 100%;" type="text"/>						
<b>ANCILLARY COSTS</b>	<input style="width: 100%;" type="text"/>						
Submitted By:	<input style="width: 100%;" type="text"/>						
Budget Manager Approval:	<input style="width: 100%;" type="text"/>						





## Section 4: Account Codes



2022–2023 Budget Guidelines

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
<b>SUMMARY EXPENSE FUNCTION AND OBJECT CODES</b>									
<b>FUNCTIONS</b>									
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							
<b>6100 PAYROLL COST</b>									
6118		EXTRA DUTIES – PROFESSIONAL							
6119		SALARIES TEACHERS AND OTHER PROFESSIONAL PERSONNEL							
6128		EXTRA DUTIES - SUPPORT PERSONNEL							
6129		SALARIES SUPPORT PERSONNEL							
6139		EMPLOYEE ALLOWANCE							
614#		EMPLOYEE BENEFITS							
<b>6200 PROFESSIONAL AND CONTRACTED SERVICES</b>									
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							
<b>6300 SUPPLIES AND MATERIALS</b>									
6312		COMPUTER SUPPLIES							
6321		TEXTBOOKS							
6329		READING MATERIALS							
6339		TESTING MATERIALS							
6399		GENERAL CONSUMABLE SUPPLIES, WORKBOOKS, POSTAGE AND SOFTWARE < \$5,000							
<b>6400 OTHER OPERATING EXPENSES</b>									
6411		EMPLOYEE TRAVEL AND SUBSISTENCE							
6412		STUDENT TRAVEL AND SUBSISTENCE							
6419		NON-EMPLOYEE TRAVEL AND SUBSISTENCE							
6494		TRAVEL ASSOCIATED WITH FIELD TRIPS							
6495		MEMBERSHIPS, DUES							
6499		MISC OPERATING EXPENSES, FEES, AWARDS, FOOD, APPAREL AND GRADUATION EXPENSES							