



EAGLE MOUNTAIN-SAGINAW
INDEPENDENT SCHOOL DISTRICT

Budget Guidelines

Fiscal Year
September 1, 2015 - August 31, 2016

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

www.emsisd.com

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

2015 Board of Trustees

Dick Elkins
Board President

Paige Ring
Board Vice President

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Dr. Jim Chadwell, Superintendent of Schools

James Schiele, Chief Financial Officer

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 Business | 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, Coordinator 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. 2974 |

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

Budget Guidelines for 2015-2016

Budget Guidelines Overview

We are pleased to present the 2015-2016 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 2015-2016 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 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.

Sincerely,

Sheree Coleman, Director Budget, Taxes and Investments

Section 1: Budget Development

Eagle Mountain-Saginaw ISD 2015-2016 Preliminary Budget Calendar

| Activity | Date | Area of Responsibility |
|--|-----------------------------------|---|
| Salary Negotiations Kick Off Meeting | December 1, 2014 | Dir. of Budget, Dir. of Payroll, Compensation Data Analyst, Directors of Secondary and Elementary Staffing and HR Tech Specialist |
| Preliminary Budget Process/Guidelines for 2015-2016 presented to the Board of Trustees | *January 20, 2015 | Chief Financial Officer; Board of Trustees |
| Begin updating new positions in the 2015-2016 Salary Negotiations Model | January 20, 2015 | Director of Budget and Compensation Data Analyst |
| Enrollment Projections/Staffing Allotments | January-February | Superintendent; Leadership Team; Principals |
| Prepare cost template for staffing plan based on initial staffing allotments | February 20, 2015 | Chief Human Resource Officer; Chief Financial Officer; Director of Budget, Taxes & Investments; Superintendent; Leadership Team |
| Board Meeting | *February 23, 2015 | Budget Report and Update |
| Preliminary Budget Process/Guidelines for 2015-2016 presented to the Board of Trustees | *March 23, 2015 | Chief Financial Officer; Board of Trustees |
| Budget Software Training for Departments and Campuses | April 7 – 10, 2015 | Director of Budget, Taxes & Investments; All Budget Managers & staff who will assist with budget input. |
| Allocations presented to Principals – Budget Managers | April 16, 2015 (DLT Meeting) | Chief Financial Officer; Director of Budget, Taxes & Investments; |
| Budget Workshop Update for Board of Trustees | *April 20, 2015 (Budget Workshop) | Chief Financial Officer; Board of Trustees |
| Update Staffing plan and costs and adjust budget areas as necessary | April 27, 2015 | Campus staff and Campus Budget Managers |
| Determine funds available for non-personnel needs and allocate funds for base budgets, enhancements, and capital needs | May 15, 2015 | Chief Financial Officer; Director of Budget, Taxes & Investments; Superintendent; Leadership Team |
| Preliminary Tax Roll | *May 18, 2015 | Chief Financial Officer, Director of Budget, Taxes & Investments |
| Deadline for submission of budget to the Finance Department | May 15, 2015 | All Budget Managers/Administrators |
| Budgets sent to Leadership Team for Review | May 26, 2015 | Superintendent and Leadership Team |

| | | |
|---|---|--|
| Leadership team meets to discuss base budgets, enhancement requests and capital needs | *June 15, 2015 | Superintendent and Leadership Team |
| Budget Workshop for Board of Trustees | June 29, 2015 (Special Meeting – called if needed) | Chief Financial Officer; Board of Trustees |
| Proposed 2015-2016 Budget to Board of Trustees | *July 20, 2015 | Chief Financial Officer; Board of Trustees |
| Approval of Proposed Salary Plan | July 20, 2015 | Chief Human Resource Officer; Chief Financial Officer |
| Certified Tax Roll | July 24, 2015 | Tarrant Appraisal District |
| Publish Notice of Public Hearing | July 31, 2015 | Chief Financial Officer |
| Conduct Public Hearing on Proposed 2015-2016 Budget & Proposed Tax Rate | *August 17, 2015 | Chief Financial Officer; Board of Trustees |
| 2015-2016 Budget and Tax Rate Adoption | August 17, 2015 | Board of Trustees |
| Finalized Official 2015-2016 Budget Documents | August 31, 2015 | 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 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 Christi Drilling 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 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 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 2015-2016 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, 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 prior 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.
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 2015-2016 should equal in total, the same amount as the 2014-2015 budget (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 updoming 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.
- 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 Business 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.

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)
- JPS Clinic rent
- Camp Goddard
- Summer School

Section 3: Miscellaneous Information

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 principal/director.

The district mileage chart can be found on the districts website under: Departments/Finance & Accounts Payable/Forms and Guidelines. 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 as Yahoo, Mapquest, etc.**

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.

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 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 work (other than during normal business hours) for a period in excess of three hours. Again, in this instance, the reimbursement will be based on the actual amount, and 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.**

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)

Traveler responsibility:

- ◆ Submit the travel expense voucher **2 weeks prior** of departure to the principal/director for approval that lists all estimated expenses. (Trips without prior approval will not be reimbursed)
- ◆ The principal/director must sign the form, next to the Employee Signature
- ◆ Forward to the secretary to submit to the Business Office

Secretary responsibility:

- ◆ Submit the travel expense voucher 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 TO YOU, WHICH MAY CAUSE A DELAY IN ADVANCED FUNDS.

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

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: Mapquest, Yahoo, etc.
- ◆ 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 SO, IT WILL BE RETURNED**. 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 TO YOU, 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.

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 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.
- ◆ 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.

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.

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

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.

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

****NEW** White Fleet Guidelines for Staff Members without Students beginning September 2, 2014**

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](#)

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

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

ATHLETIC STUDENT TRAVEL

GENERAL INFORMATION

- ❖ The travel voucher must be completed in ink.
- ❖ Only **one** month of meal money requested at a time. The voucher should include:
 - A schedule and roster
 - 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.
- ❖ Group dining – receipt needed from actual restaurant not individual preparing food.
- ❖ Per diem – students must sign their own name and input the amount of money they receive.

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 where a dpay will be entered in Skyward.
3. Upon approval of the dpay, the secretary will submit the travel voucher/event form to accounts payable including the dpay reference #. **A roster is NOT required at this time of advance.**
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 \$ 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.

RETURNING FROM EVENT

The requestor will return the following to the Department/Campus secretary

- ❖ 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.
- ❖ 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.

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 TO YOU, 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.

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 | | | | | | | |