



**EAGLE MOUNTAIN
SAGINAW ISD**

Fostering a Culture of Excellence

Budget Guidelines

**Fiscal Year
September 1, 2018 - August 31, 2019**

**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 Tammy Graves**

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

2018 Board of Trustees

Steven G. Newcom
Board President

Paige Ring
Board Vice President

Donna Webb
Board Secretary

Tim Daughtrey
Trustee

Dick Elkins
Trustee

Liz Hatley
Trustee

Kristin Courtney
Trustee

ADMINISTRATION

Dr. Jim Chadwell, Superintendent of Schools

James Schiele, Chief Financial Officer

Jane Valdez, Executive Director of Finance

Tammy Graves, 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, Executive Director of Finance	Ext. 2973
Tamara Radke, Secretary	Ext. 2972
Tammy Graves, Director of Budget, Taxes & Investments	Ext. 2974
Sylvia Nations, Compensation Data Analyst	Ext. 2976

Payroll/ Benefits

Stella Mendoza, Director of Payroll	Ext. 2953
Priscilla Finch, Senior Payroll Specialist	Ext. 2980
Len Timmerman, Payroll Specialist	Ext. 2979
Debbie Oliver, Payroll Specialist	Ext. 2954
Jamie McNutt-Erwin, Benefits Specialist	Ext. 2978

Accounting and Business Services

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
Crystal Davila, Purchasing Specialist	Ext. 2977

Accounts Payable

Cindy Gilmore, Accounts Payable	Ext. 2959
Sherry Owens, Accounts Payable	Ext. 2968
Belinda Barker, Accounts Payable	Ext. 2970

Risk Management

Evette Bluitt, Coordinator for Risk Management	Ext. 2960
------------------------------------------------	-----------

Section 1: Budget Guidelines for 2018-2019

Budget Guidelines Overview

We are pleased to present the 2018-2019 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 2018-2019 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 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 Tammy Graves. 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,

Tammy Graves



Eagle Mountain-Saginaw Independent School District 2018-2019 Preliminary Budget Calendar

Date	Activity	Area of Responsibility
*December 12, 2017	Preliminary Budget Process/Guidelines for 2018-2019 presented to the Board of Trustees	Chief Financial Officer; Board of Trustees;
January-March	Enrollment Projections/Staffing Allotments	Superintendent; Leadership Team; Principals;
February-March	Prepare cost template for staffing plan based on initial staffing allotments	Chief Human Resource Officer; Chief Financial Officer; Superintendent; Leadership Team;
*February 19, 2018	Board Meeting	Budget Report and Update
April 5, 2018	Send information on Budget Enhancements/Increases Forms to Budget Managers	Director of Budget, Taxes & Investments
April 11-13, 2018	2018-2019 Calendars Create Calendars in Salary Negotiations.	Director of Budget, Taxes & Investments; Compensation Data Analyst; Payroll and Human Resources;
April 11-13, 2018	Create Salary Negotiations and prepare process to update Board approved positions.	Director of Budget, Taxes & Investments; Compensation Data Analyst
April 11-13, 2018	Upload updated 2018-2019 Teacher Matrix and TASB groups.	Director of Budget, Taxes & Investments; Compensation Data Analyst; Payroll and Human Resources.
*April 16, 2018 (Budget Workshop)	Budget Workshop Update for Board of Trustees	Chief Financial Officer; Board of Trustees;
April 17-18, 2018	Budget Software Training for Departments and Campuses	Campus and Department Budget Managers and staff who will assist with budget input. Director of Budget, Taxes & Investments
April 17-18, 2018	Allocations presented to Principals and Budget Managers	Chief Financial Officer; Director of Budget, Taxes & Investments;
May 1, 2018	Budget Enhancement and Budget Increase Forms Due to Budget office	Campus and Department Budget Managers with the Director of Budget, Taxes & Investments

*Board Meetings

**Eagle Mountain-Saginaw Independent School District
2018-2019 Preliminary Budget Calendar (continued)**

Date	Activity	Area of Responsibility
*May 21, 2018	Preliminary Tax Roll	Chief Financial Officer, Director of Budget, Taxes & Investments
May 21, 2018	Update Staffing plan and costs and adjust budget areas as necessary	Campus staff and Campus Budget Managers
May 31, 2018	Deadline for submission of budget to the Budget Department	Campus and Department Budget Managers with the Director of Budget, Taxes & Investments
June 2018	Budgets sent to Leadership Team for Review	Superintendent and Leadership Team
*June 18, 2018	Leadership team meets to discuss base budgets, enhancement requests and capital needs	Superintendent and Leadership Team
July 20, 2018	Public Notice for Budget and Proposed Tax Rate	Chief Financial Officer
*July 23, 2018	Proposed 2018-2019 Budget to Board of Trustees	Chief Financial Officer; Board of Trustees
July 23, 2018	Approval of Proposed Salary Plan	Chief Human Resource Officer; Chief Financial Officer
July 25, 2018	Certified Tax Roll	Tarrant Appraisal District
*August 27, 2018	Conduct Public Hearing on Proposed 2018-2019 Budget & Proposed Tax Rate	Chief Financial Officer; Board of Trustees
August 27, 2018	2018-2019 Budget and Tax Rate Adoption	Board of Trustees
August 27, 2018	Finalized Official 2018-2019 Budget Documents	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 related to 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 submitted, an email must be sent to Tammy Graves 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, please contact Tammy Graves at 817-232-0880 ext. 2974. Any special reports needed for budget preparation will be included in the information sessions.

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 2018-2019 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 Tammy Graves 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 current year 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 account number with detail for each line item.
4. The Budget Manager will review the budget for accuracy and send an email to Tammy Graves stating their budget has been entered into Skyward, it is correct and ready for review by the Business Office.
5. The department budget for 2018-2019 should equal in total, the same amount as the 2017-2018 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 necessary to evaluate the program

Enhancements must be submitted to the Business office by May 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 include any capital outlay items on the Budget Enhancement Request Form.

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

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
- Camp Goddard

Travel

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

Section 3: Miscellaneous Information

S
OPERATIONAL BUDGET INCREASES - NON-DESCRETIONARY
 2018-2019 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 Tammy Graves via email tgraves@ems-isd.net by May 1st.

Section 4: Account Codes

THE CODE STRUCTURE									
<u>199</u>	<u>E</u>	<u>XX</u>	<u>XXXX</u>	<u>XX</u>	<u>XXX</u>	<u>0</u>	<u>XX</u>	<u>XXX</u>	<u>XXX</u>
FUND		FUNCTION	OBJECT	SUB- OBJECT/OWNER	ORG	FISCAL YEAR	PROGRAM INTENT	ACTIVITY	PROJECT
SUMMARY EXPENSE FUNCTION AND OBJECT CODES									
FUNCTIONS									
11		INSTRUCTION, DEALS DIRECTLY WITH THE INTERACTION BETWEEN STUDENTS AND TEACHERS							
12		LIBRARY AND MEDIA SERVICES							
13		CURRICULUM & STAFF DEVELOPMENT							
21		INSTRUCTIONAL LEADERSHIP							
23		SCHOOL LEADERSHIP							
31		COUNSELING							
33		HEALTH SERVICES							
36		CO-CURRICULAR							
51		PLANT MAINTENANCE							
52		SECURITY/MONITORING							
6100 PAYROLL COST									
6118		EXTRA DUTIES – PROFESSIONAL							
6119		SALARIES TEACHERS AND OTHER PROFESSIONAL PERSONNEL							
6128		EXTRA DUTIES - SUPPORT PERSONNEL							
6129		SALARIES SUPPORT PERSONNEL							
6139		EMPLOYEE ALLOWANCE							
614#		EMPLOYEE BENEFITS							
6200 PROFESSIONAL AND CONTRACTED SERVICES									
6219		PROFESSIONAL SERVICES-STATE LICENSED							
6269		RENTALS - OPERATING LEASES							
6291		CONSULTING SERVICES							
6298		CONTRACTED TRANSPORTATION FOR STUDENTS TO AND FROM HOME							
6299		MISCELLANEOUS CONTRACTED SERVICES AND PRINTING SERVICES							
6300 SUPPLIES AND MATERIALS									
6312		COMPUTER SUPPLIES							
6321		TEXTBOOKS							
6329		READING MATERIALS							
6339		TESTING MATERIALS							
6399		GENERAL CONSUMABLE SUPPLIES, WORKBOOKS, POSTAGE AND SOFTWARE < \$5,000							
6400 OTHER OPERATING EXPENSES									
6411		EMPLOYEE TRAVEL AND SUBSISTENCE							
6412		STUDENT TRAVEL AND SUBSISTENCE							
6419		NON-EMPLOYEE TRAVEL AND SUBSISTENCE							
6494		TRAVEL ASSOCIATED WITH FIELD TRIPS							
6495		MEMBERSHIPS, DUES							
6499		MISC OPERATING EXPENSES, FEES, AWARDS, FOOD, APPAREL AND GRADUATION EXPENSES							