



**EAGLE MOUNTAIN
SAGINAW ISD**

Fostering a Culture of Excellence

BUDGET GUIDELINES

Fiscal Year

September 1, 2019 - August 31, 2020

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

Prepared by Tammy Graves, Director of Budget, Taxes, and Investments



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Introductory



Eagle Mountain-Saginaw Independent School District
1200 Old Decatur Road
Fort Worth, Texas 76179
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2019 Board of Trustees

Marilyn Tolbert, Ed. D.
Place 1

Paige Ring
Place 2
Board Vice President

Tim Daughtrey
Place 3

Dick Elkins
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

James R. Schiele, CPA
Chief Financial Officer

Deborah Dockens, Ed.D.
Chief Human Resources Officer

Clete Welch
Chief Operations Officer

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

Megan Overman
Director of Communications



Staff Directory of the Office of Chief Financial Officer

Office of Chief Financial Officer

James R. Schiele, Chief Financial Officer 817-232-0880, ext. 2955
 Michelle Ozuna, Assistant to the Chief Financial Officer 817-232-0880, ext. 2955

Benefits

Stella Mendoza, Director of Payroll and Benefits 817-232-0880, ext. 2953
 Jamie Erwin, Benefits Specialist..... 817-232-0880, ext. 2978

Budget, Taxes, and Investments

Tammy Graves, Director of Budget, Taxes, and Investments 817-232-0880, ext. 2974
 Sylvia Nations, Compensation Data Analyst..... 817-232-0880, ext. 2976

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
 Courtney Baker, Receptionist/TRS Specialist 817-232-0880, ext. 2950

Payroll

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 Specialists 817-232-0880, ext. 2979
 Debra Oliver, Payroll/Benefits Specialists 817-232-0880, ext. 2954

Purchasing

Lucia Cieszlak, Director of Purchasing 817-232-0880, ext. 2977
 Rheanne Clark, Senior Buyer 817-232-0880, ext. 2957
 Crystal Davila, Buyer..... 817-232-0880, ext. 2977
 Vanessa Martinez, Purchasing Specialist 817-232-0880, ext. 2981

Risk Management

Evette Bluit, Coordinator of Risk Management 817-232-0880, ext. 2960
 Margaret Herrera, Business Specialist..... 817-232-0880, ext. 2935



Section 1: Budget Guidelines Overview



2019–2020 Budget Guidelines

Date: April 2019

Re: Budget Guidelines Overview

We are pleased to present the 2019-2020 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 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 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 2019-2020 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 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 do not hesitate to call if you have any questions or concerns.

Sincerely,

Tammy Graves
Director of Budget, Taxes, and Investments
Eagle Mountain-Saginaw ISD



2019–2020 Budget Guidelines

2019-2020 Budget Calendar

Activity	Date	Area of Responsibility
Preliminary Budget Process/Guidelines for 2019-2020 presented to the Board of Trustees	December 17, 2018	Chief Financial Officer; Board of Trustees
Enrollment Projections/Staffing Allotments	February-March	Chief Human Resource Officer; Chief Financial Officer; Superintendent; Leadership Team
Prepare cost template for staffing plan based on initial classroom staffing allotments and the initial opening of Marine Creek Middle School	February-March	Chief Human Resource Officer; Chief Financial Officer; Superintendent; Leadership Team
Board Meeting	February 25, 2019	Budget Report and Update
2019-2020 Calendars Created for Employment Management and Salary Negotiations	March 28, 2019	Director of Budget, Taxes & Investment; Compensation Data Analyst; Payroll and Human Resources
Send out information on Budget Enhancement/Increase Forms to Budget Managers	April 1, 2019	Director of Budget, Taxes & Investments
Create Salary Negotiations with existing Matrix/TASB groups and begin updating Board approved positions.	April 1, 2019	Director of Budget, Taxes & Investments; Compensation Data Analyst
Budget Software Training for Departments and Campuses	April 15-17, 2019	Campus and Department Budget Managers and staff who will assist with budget input with the Director of Budget, Taxes & Investments.
Tentative allocations presented to Principals and Budget Managers	April 18, 2019 (DLT)	Chief Financial Officer; Director of Budget, Taxes & Investments
Preliminary Budget Process/Guidelines for 2019-2020 presented to the Board of Trustees	April 22, 2019	Chief Financial Officer; Board of Trustees
Preliminary Tax Roll	May 15, 2019	Chief Financial Officer; Director of Budget, Taxes & Investments
Budget Enhancement and Budget Increase Forms Due to Budget office	May 15, 2019	Campus and Department Budget Managers with the Director of Budget, Taxes & Investments
Budget Workshop Update for Board of Trustees – During regular monthly meeting	May 20, 2019 (Budget Workshop)	Chief Financial Officer; Chief Human Resource Officer; Superintendent; Board of Trustees

*Board Meetings



2019–2020 Budget Guidelines

2019-2020 Budget Calendar (continued)

Activity	Date	Area of Responsibility
Update Staffing plan and costs and adjust budget areas as necessary	May 21, 2019	Chief Human Resource Officer; Chief Financial Officer; Campus Principals and Budget Managers
Deadline for submission of budget to the Budget Department	May 31, 2019	Campus and Department Budget Managers with the Director of Budget, Taxes & Investments
Budgets sent to Leadership Team for Review	June 2019	Superintendent; Leadership Team
Preliminary Salary Plans presented to the Board of Trustees	June 17, 2019	Chief Financial Officer; Chief Human Resources Officer
Leadership team meets to discuss base budgets, enhancement requests and capital needs	June 17, 2019	Board of Trustees; Superintendent; Leadership Team
Public Notice for Budget and Proposed Tax Rate	July 8, 2019	Director of Budget, Taxes & Investments; Chief Financial Officer
Proposed 2019-2020 Budget to Board of Trustees	July 22, 2019	Chief Financial Officer; Board of Trustees
Approval of Proposed Salary Plan	July 22, 2019	Chief Human Resource Officer; Chief Financial Officer
Certified Tax Roll	July 25, 2019	Tarrant Appraisal District
Conduct Public Hearing on Proposed 2019-2020 Budget & Proposed Tax Rate	August 2019	Chief Financial Officer; Board of Trustees
2019-2020 Budget and Tax Rate Adoption	August 2019	Board of Trustees
Finalized Official 2019-2020 Budget Documents	August 2019	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 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 2019-2020 for their campus.
4. The financial secretary or principal will then enter the campus budget by account 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 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 2019-2020 should equal in total, the same amount as the 2018-2019 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 15th, 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.
- Uniforms (cheer, dance, etc.)
- Summer School

Travel

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



Section 3: Miscellaneous Information

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 _____

Date _____

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: _____

REQUEST STATUS	
DATE	STATUS

Please submit this form by email to Tammy Graves at tgraves@ems-isd.net no later than May 15, 2019.

**EAGLE MOUNTAIN-SAGINAW ISD
BUDGET ENHANCEMENTS REQUEST
FORM B**

This form is used to request budget for a new program, new service, or enhancement of an existing program or service.

Please provide the following required information:

- * A general description and goals of the program
- * Details of the project including:
 - o Required personnel
 - o Personnel who will be responsible
 - o Equipment and material cost – 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

Requestes are due by May 15, for review by the Leadership Team. Please submit forms by email to Tammy Graves at tgraves@ems-isd.net.

CAMPUS/DEPARTMENT _____ **DATE** _____

Program/Service Description

Large empty rectangular box for program/service description.

BUDGET ACCOUNT CODE	Fund	Fct	Object	Sub-Obj	Org	PIC
	199	-	-	-	-	-

INITIAL COSTS _____

CONTINUING COSTS _____

ANCILLARY COSTS _____

Submitted By: _____

Budget Manager Approval: _____



Section 4: Account Codes



2019–2020 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
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							