Table of Contents

Introductory
  Board of Trustees and Administration ................................................................. 3
  Staff Directory of the Office of Chief Financial Officer ........................................ 4

Section 1: Budget Guidelines Overview
  Letter from the Director of Budget, Taxes, and Investments .................................. 6
  2019-2020 Budget Calendar .................................................................................. 7

Section 2: Budget Preparation Overview
  Budget Preparation Overview .................................................................................. 10
  Campus Budget Process ......................................................................................... 11
  Department Budget Process .................................................................................... 11
  Enhancements .......................................................................................................... 12
  Capital Outlay .......................................................................................................... 12
  Items Budgeted by the Business Office or Departments .......................................... 13
  Items to Remember to Budget For ......................................................................... 13
  Travel ....................................................................................................................... 13

Section 3: Miscellaneous Information
  Operations Budget Increases – Non-Discretionary Form A ...................................... 15
  Budget Enhancements Request Form B .................................................................... 16

Section 4: Account Codes
  The Code Structure .................................................................................................. 18
Introductory
Eagle Mountain-Saginaw Independent School District
1200 Old Decatur Road
Fort Worth, Texas 76179
(817) 232-0880
www.emsisd.com

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 Bluitt, Coordinator of Risk Management ................................... 817-232-0880, ext. 2960
Margaret Herrera, Business Specialist ................................................. 817-232-0880, ext. 2935
Section 1: Budget Guidelines Overview
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 Calendar

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

*Board Meetings*
# 2019-2020 Budget Calendar (continued)

<table>
<thead>
<tr>
<th>Activity</th>
<th>Date</th>
<th>Area of Responsibility</th>
</tr>
</thead>
<tbody>
<tr>
<td>Update Staffing plan and costs and adjust budget areas as necessary</td>
<td>May 21, 2019</td>
<td>Chief Human Resource Officer; Chief Financial Officer; Campus Principals and Budget Managers</td>
</tr>
<tr>
<td>Deadline for submission of budget to the Budget Department</td>
<td>May 31, 2019</td>
<td>Campus and Department Budget Managers with the Director of Budget, Taxes &amp; Investments</td>
</tr>
<tr>
<td>Budgets sent to Leadership Team for Review</td>
<td>June 2019</td>
<td>Superintendent; Leadership Team</td>
</tr>
<tr>
<td>Preliminary Salary Plans presented to the Board of Trustees</td>
<td>June 17, 2019</td>
<td>Chief Financial Officer; Chief Human Resources Officer</td>
</tr>
<tr>
<td>Leadership team meets to discuss base budgets, enhancement requests and capital needs</td>
<td>June 17, 2019</td>
<td>Board of Trustees; Superintendent; Leadership Team</td>
</tr>
<tr>
<td>Public Notice for Budget and Proposed Tax Rate</td>
<td>July 8, 2019</td>
<td>Director of Budget, Taxes &amp; Investments; Chief Financial Officer</td>
</tr>
<tr>
<td>Proposed 2019-2020 Budget to Board of Trustees</td>
<td>July 22, 2019</td>
<td>Chief Financial Officer; Board of Trustees</td>
</tr>
<tr>
<td>Approval of Proposed Salary Plan</td>
<td>July 22, 2019</td>
<td>Chief Human Resource Officer; Chief Financial Officer</td>
</tr>
<tr>
<td>Certified Tax Roll</td>
<td>July 25, 2019</td>
<td>Tarrant Appraisal District</td>
</tr>
<tr>
<td>Conduct Public Hearing on Proposed 2019-2020 Budget &amp; Proposed Tax Rate</td>
<td>August 2019</td>
<td>Chief Financial Officer; Board of Trustees</td>
</tr>
<tr>
<td>2019-2020 Budget and Tax Rate Adoption</td>
<td>August 2019</td>
<td>Board of Trustees</td>
</tr>
<tr>
<td>Finalized Official 2019-2020 Budget Documents</td>
<td>August 2019</td>
<td>Chief Financial Officer; Director of Budget, Taxes &amp; Investments</td>
</tr>
</tbody>
</table>

*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 snapshot 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…

<table>
<thead>
<tr>
<th>Campus / Department</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Line</th>
<th>Vendor</th>
<th>Description</th>
<th>Fct</th>
<th>Obj Code</th>
<th>Sub-Obj</th>
<th>Org</th>
<th>Prg Int.</th>
<th>Reason for Increase</th>
<th>Increase to Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Submitted By: ______________

Budget Manager Approval: ______________

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

<table>
<thead>
<tr>
<th>REQUEST STATUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>
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

Requests 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

<table>
<thead>
<tr>
<th>BUDGET ACCOUNT CODE</th>
<th>Fund</th>
<th>Fct</th>
<th>Object</th>
<th>Sub-Obj</th>
<th>Org</th>
<th>PIC</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>199</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

INITIAL COSTS ____________________________

CONTINUING COSTS ____________________________

ANCILLARY COSTS ____________________________

Submitted By: ____________________________

Budget Manager Approval: ____________________________
Section 4: Account Codes
## THE CODE STRUCTURE

<table>
<thead>
<tr>
<th>FUND</th>
<th>FUNCTION</th>
<th>OBJECT</th>
<th>SUB-OBJECT/OWNER</th>
<th>ORG</th>
<th>FISCAL YEAR</th>
<th>PROGRAM INTENT</th>
<th>ACTIVITY</th>
<th>PROJECT</th>
</tr>
</thead>
</table>

### 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