



Budget Guidelines

**Fiscal Year
September 1, 2015 - August 31, 2016**

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

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**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

Donna Webb
Board Secretary

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ADMINISTRATION

Dr. Jim Chadwell, Superintendent of Schools

James Schiele, Chief Financial Officer

Sheree Coleman, Director of Budget.155 TD-.000v,j1.5 (Board Secretar0S.15 TDP3Tc0S3pe

**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 Bluitt, 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 activ

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	48001 29.34 ref340.68 348.6 .480018(Taxes & f340.68 281.0

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

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

Budget Request 2015-2016

Function: _____

Organization: _____

Program Intent: _____

Owner Code: _____

Check the category that applies for this page only.

- | | |
|--|---|
| <input type="checkbox"/> Professional Services (6219) | <input type="checkbox"/> Reading Materials (6329) |
| <input type="checkbox"/> Consulting Services (6291) | <input type="checkbox"/> Testing Materials (6339) |
| <input type="checkbox"/> Computer Software/Maint (6244) | <input type="checkbox"/> General Supplies (6399) |
| <input type="checkbox"/> Audio/Visual Repair (6246) | <input type="checkbox"/> Travel - employees (6411) |
| <input type="checkbox"/> Contracted Maint. & Repair (6249) | <input type="checkbox"/> Travel - student (6412) |
| <input type="checkbox"/> Rentals (6269) | <input type="checkbox"/> Contracted Transportation (6494) |
| <input type="checkbox"/> Misc. Contracted Services (6299) | <input type="checkbox"/> Campuswide Yearly dues (6495) |
| <input type="checkbox"/> Computer Supplies (6312) | <input type="checkbox"/> Misc. Operating Exp. (6499) |

Vendor	Description	Total Cost

Name _____ **Grade/Subject** _____

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 claime25 -um oh9hr69oA6.48 1.1.15 TDVø.166.08 22001 T6. 49935[ar50m asa1.asa1.asa1.as

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

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

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

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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

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

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 reas

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

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			