

# **Budget Guidelines**

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

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

**[www.emsisd.com](http://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
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## **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



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

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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 Q

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## **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 31<sup>st</sup> 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 31<sup>st</sup> 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.



## **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

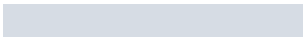
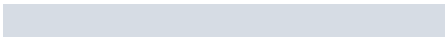
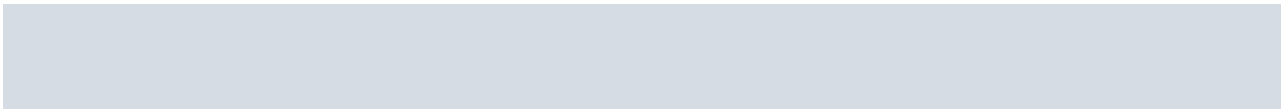
### **Items to remember to budget for:**

- 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.





[Redacted]

[Redacted]

[Redacted]

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[Redacted]

[Redacted]

[Redacted]

## **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>O</u>	<u>XX</u>	<u>XXX</u>	<u>XXX</u>
FUND		FUNCTION	OBJECT	SUB OBJECT/OWNER	ORG	FISCAL YEAR	PROGRAM INTENT	ACTIVITY	PROJECT
<b>SUMMARY EXPENSE FUNCTION AND OBJECT CODES</b>									
<b>FUNCTIONS</b>									
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							
<b>6100 PAYROLL COST</b>									
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							
<b>6200 PROFESSIONAL AND CONTRACTED SERVICES</b>									
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							
<b>6300 SUPPLIES AND MATERIALS</b>									
6312		COMPUTER SUPPLIES							
6321		TEXTBOOKS							
6329		READING MATERIALS							
6339		TESTING MATERIALS							
6399		GENERAL CONSUMABLE SUPPLIES, WORKBOOKS, POSTAGE AND SOFTWARE < \$5,000							
<b>6400 OTHER OPERATING EXPENSES</b>									
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							