



*Board President*

*Board Vice President*

*Board Secretary*

*Trustee*

*Trustee*

*Trustee*

*Trustee*

Superintendent of Schools

, Chief Financial Officer

, Director of Finance

, Director of Budget, Taxes & Investments

|   |           |
|---|-----------|
| Jim Schiele, Chief Financial Officer                        | Ext. 2955 |
| Michelle Gonzales, Secretary to the Chief Financial Officer | Ext. 2955 |
| Jane Valdez, Director of Finance                            | Ext. 2973 |
| Tamara Radke, Secretary to the Director of Finance          | Ext. 2972 |
| Sheree Coleman, Director of Budget, Taxes & Investments     | Ext. 2974 |
| Sylvia Nations, Compensation Data Analyst                   | Ext. 2976 |

|  |           |
|--|-----------|
| Stella Mendoza, Director of Payroll & Benefits | Ext. 2953 |
| D’Nan Dakan, Senior Payroll Specialist         | Ext. 2980 |
| Andrea Hawkins, Auxiliary Payroll              | Ext. 2979 |
| Michelle Noble, Benefits Specialist            | Ext. 2978 |

|  |           |
|--|-----------|
| Janice Green, Business Services Supervisor | Ext. 2971 |
| Diana Espinoza, Accountant                 | Ext. 2984 |

|  |           |
|--|-----------|
| Lucia Cieszlak, Director of Purchasing                           | Ext. 2956 |
| J. Rhe3Ta.0(Supervisor )2465( Diana E012 72 Ext519.66 )2750(2971 |           |





We are pleased to present the 2014-2015 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 2014-2015 will be an eight-month process with no major 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 overall 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 Development, Budget Preparation Overview, Miscellaneous Information and Account Codes. The development process includes overview and a budget calendar. The preparation overview section includes budget steps, campus budget process, department budget process and capital outlay. The miscellaneous information section contains the Campus Budget Request form, travel guidelines, travel expense voucher and the EMS-ISD mileage chart. The fourth and final section includes a listing of primary account codes with descriptions. 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.

Chief Financial Officer James R. Schiele



## Eagle Mountain-Saginaw ISD

### 2014-2015 Preliminary Budget Calendar

| Activity   | Date             | Area of Responsibility  |
|--|------------------|---|
| Preliminary Budget Process/Guidelines for 2014-2015 presented to the Board of Trustees | January 20, 2014 | Chief Financial Officer; Board of Trustees  |
| Enrollment Projections/Staffing Allotments   | January-February | Superintendent; Leadership Team; Principals   |
| Budget Software Training for Departments and Campuses                                  | February 6, 2014 | Director of Budget, Taxes & Investments; All Budget Managers & staff who will assist with budget input. |

|   |                   |  |
|---|-------------------|--|
| Approval of Proposed Salary Plan  | July 21, 2014     | Chief Human Resource Officer; Chief Financial Officer            |
| Certified Tax Roll  | July 25, 2014     | Tarrant Appraisal District                                       |
| Publish Notice of Public Hearing  | August 1, 2014    | Chief Financial Officer  |
| Conduct Public Hearing on Proposed 2014-2015 Budget & Proposed Tax Rate | August 18, 2014   | Chief Financial Officer; Board of Trustees                       |
| 2014-2015 Budget and Tax Rate Adoption                                  | August 18, 2014   | Board of Trustees  |
| Finalized Official 2014-2015 Budget Documents                           | September 1, 2014 | Chief Financial Officer; Director of Budget, Taxes & Investments |





## 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 respective departments or campus. Once the budget is entered, an email must be sent to Sheree Coleman 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 7). 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 by the Business Office for technical correctness

1. Principals will be given their base campus allocations in February.
2. At that time, the staff members on the campus will need to submit to their principals, their detailed requests by filling out the Campus Budget Request form. Justification for each budget is required.
3. The principal will determine with their staff, the final budget for 2014-2015 for their campus.
4. The financial secretary or principal will then enter the campus budget into Skyward.

4.



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 by the Business Office.
- The business office will budget for substitutes using leave. All other 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.
- Utilities will be budgeted by the Business Office and Maintenance Department.
- Beyond-District Student Travel will be budgeted by the Business Office, Fine Arts and Athletics. Those budgets will be included in the appropriate departmental budget.

- Extra Duty pay- any additional work performed by your staff.
- Campus substitutes- not including for personal leave.
- Grandstand rental at SHS
- Uniforms (cheer, dance, etc)
- JPS Clinic rent
- Camp Goddard











All receipts must be original and must be itemized – a credit card receipt is **not** acceptable  
Sales tax may **not** be reimbursed

---

Guidelines for student travel using District funding include the items presented above with the following modifications:

If students receive funds to eat on their own – a meal per diem form signed by each student is required to substantiate meals

(Limits: breakfast \$6.00, lunch \$7.00, dinner \$9.00)

If students eat as a group and the sponsor pays the restaurant – the

---

Items considered for prepayment may include the following:

Airfare

Lodging

Conference registration fees (these should be paid with a Direct Pay  
– *not paid personally and reimbursed to the  
employee*)

A payment authorization (DPay) should be submitted with the ORIGINAL copy of the invoice or registration form attached. The travel expense voucher should be submitted along with any prepayment request.

---

Reimbursement requests for local mileage may be turned in monthly if the amount is at least \$25.00. Such requests should include only mileage for travel within EMSISD and surrounding areas within a 100 mile radius. Mileage beyond this distance and all mileage associated with overnight travel should be claimed on a Travel Expense Voucher.

Meals shall be reimbursed based on actual amounts. In order to be reimbursable the employee must turn in the orig



| 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<br>OBJECT/OWNER | ORG        | FISCAL<br>YEAR | PROGRAM<br>INTENT | ACTIVITY   | PROJECT    |
| SUMMARY EXPENSE FUNCTION AND OBJECT CODES |          |           |             |                     |            |                |                   |            |            |
| FUNCTIONS                                 |          |           |             |                     |            |                |                   |            |            |

11 INSTRUCTION, DEALS DIRECTLY WITH THE INTERACTION BETWEEN STUDENTS AND

