

Belton Independent School District

Business Office Fiscal Policies and Procedures



This Fiscal Manual has been prepared to provide general information about several Belton ISD business functions. Additional information may be available within the District's Board Policies, Administrative Procedures and other resources.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff

Melissa Lafferty, CPA, Chief Financial Officer

Laura Cosper, Executive Assistant to CFO

Kerri Pridemore, Director of Finance

Trese Miller, Accountant

Sharling Torres Martinez, Accountant

Jackie Blankenship, Accountant

Linda Hill, Accounts Payable

Darcey Baggerly, Accounts Payable

Charles Wilson, Business Office Courier

Tammy Shannon, Director of Purchasing

Cynthia Arevalo, Purchasing Coordinator

Sammi Freehill, Purchasing Assistant

Rebecca Myers, Payroll Manager

Carolyn Farek, Payroll Specialist

Maxine Dyer, Payroll Specialist

Celia Ray, Director of Federal Programs

Dawn Schiller, Director of Federal Program

Business Office Mission Statement

The Mission of the Belton Independent School District Business Office is to efficiently and effectively manage the financial and physical assets of the district to provide the students, staff, and community the resources they need to meet the instructional and performance goals of the district and to ensure fiscal responsibility through compliance with local, state, and federal guidelines.

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Budget

Belton ISD utilizes an allotment based budgeting system for campuses within the District. The base allotment and special population allotments are provided per student of estimated enrollment for the upcoming school year based on the demographic reports provided to the District. A zero-based budgeting methodology is used to determine department budget allocations annually. Departments identify needs based on historical analysis and future projections. The allotments cover the cost of discretionary expenses and other earnings determined by the Principal or Departmental Budget Manager. Annual budget meetings will be conducted well in advance between the cabinet leaders and their direct reports to discuss the upcoming year's budget and support needed for campus initiatives. Once the new year budget has been allocated, the following functions will need to take place to make any changes.

Budget Amendments

A budget amendment is a transfer of funds between functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should be stated in whole dollars.

Budget amendments must be approved by the School Board. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent on a monthly basis. Budget amendments will be reviewed and approved on a case by case basis.

Budget Transfers

A budget transfer is a transfer of funds within the same function. The Finance department shall approve all budget transfers. Budget transfer line items should be stated in whole dollars and include a detailed description.

To keep budget transfers to a minimum, budget managers should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary. Each budget manager is encouraged to make transfers when line items fall short of the budget, on a monthly basis. Generating budget summary and audit trail reports on a monthly basis will assist in maintaining the campus/department budget.

Fiscal Year

The fiscal year begins on September 1st and ends on August 31st. All goods and/or services received during these dates must be paid from current fiscal year funds. Belton ISD does not allow vendors to "fall bill". If orders are to be paid out of the next fiscal year budget, the items cannot be received until September 1st of the next budget year. If the intent is to expend funds from the upcoming budget cycle the budget manager should ensure goods are received or services are rendered during that budget cycle. This may require the budget manager to refuse shipment in some cases.

Business Office Year End Deadlines

Request for quotes for furniture and/or technology for current fiscal year budget	April 15, 2024
Budget Entry Skyward module will open on April 15th to enter 2024-2025 fiscal year budget	April 15, 2024
Compensation (Comp Time Accruals) usage deadline: A. Contract ending May 2024 B. Contract ending June 2024	A. May 31, 2024 B. June 28, 2024
Finalize open PO report by receiving all items that have been delivered	Elem: June 7, 2024 Secondary: June 21, 2024
Budget amendment deadline	June 28, 2024
Purchase order entry for current fiscal year budget	August 15, 2024
Inventory orders from the warehouse for the current fiscal year budget.	August 15, 2024
Check requests (other than Citibank)	August 15, 2024
Check requests for Citibank (normal deadline) all Citibank charges for fiscal year 2023-2024 must be submitted by deadline	September 10, 2024
Invoices for current 2023-2024 fiscal year budget are due to AP dept.	September 30, 2024

The current fiscal year ends on August 31, 2024. The 2024-2025 budget will be opened and available on September 1st. Items ordered and not received by August 31st will be paid from the 2024-2025 budget.

Please reach out to Kerri Pridemore, Director of Finance at 215-2012, or Tammy Shannon, Director of Purchasing at 215-2176, if you have any questions or needs related to the deadlines.

Activity Funds

Activity funds are funds generated and accumulated by the school and/or departments from the collection of student fees, school-approved fundraising, donations, vending machine sales and other activities. The expenditure of these funds must comply with Board Policy and District regulations. **All activity funds must be spent in accordance with general budgeted fund regulations and District procurement policies and procedures.** Activity funds shall be collected, receipted, and deposited to the District's depository bank on a daily basis. Refer to the cash/check handling procedures section of this document.

The three main categories of activity funds are:

Campus Activity Funds

Funds raised locally at the school, received from vending machine sales or donated to the school. These funds include school office and departmental accounts and are considered by TEA to be public and District general funds. The annual amount expended on campus personnel from these funds cannot exceed 40% of the total annual revenue.

Campus activity funds are primarily used to benefit students. Typical uses include field trip fees, awards, incentives, etc. These funds shall not be used for "gifts" to students and/or staff. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative/support) earn wages while generating activity funds. Giving staff time off to generate activity funds shall be voluntary.

Generating activity funds shall not in any way compete with District food service activities. Activity funds generation shall be a passive activity and shall not detract from the District's overall primary educational purpose. The generation and expenditure of campus activity funds shall be held to the same standard and scrutiny as that of appropriated funds. Activity funds shall be audited and must adhere to accepted business practices.

Social Funds

Campuses/Departments may establish a social fund (CHEER). Social Funds are generated solely from voluntary donations from employees. Typical expenditures include birthday cards or flowers, condolences and birth celebrations. These funds are not to be commingled with any other activity fund accounts and do not qualify for the District's tax exemption on purchases made.

Student Activity Funds

Student Activity Funds are generated by specific student groups, not by the District or campus. Student/Club activity fund money shall be expended in such a way as to benefit those pupils currently in school, who have contributed to the accumulation of such money. Decisions about the expenditure of student activity funds are made by the students with the assistance of a District employee sponsor

Activity funds can be spent on most anything the student group decides provided that the expenditure is legal and approved by the sponsor. All equipment purchased on behalf of

student groups is considered to be property of the school district; and if possible, will remain on the campus where purchased. All club and student funds are included in this category. These funds are fiduciary trust funds not owned by the District. In the event of the termination of a student club or graduating class, the principal shall transfer the fund balance(s) to the campus activity account.

Activity fund records must be kept by the District for five years after the conclusion of the fiscal year in which the transaction occurred. It is the responsibility of each campus to properly store original activity account records for the requisite time frame. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. Questions about retention and destruction of records may be directed to the District's Custodian of Records, Executive Director of Student Services. Records should be available for audit at any time. All records and documents of the District are considered to be governmental records and the intentional destruction, concealment, removal or other impairment of a governmental record which renders the record untrue, illegible or unavailable is an offense.

Principals are personally responsible for all activity funds. They must ensure the proper collection, disbursement and control of all activity funds at the school. The disbursement and receipt of funds and documentation must be conducted with guidance from the Business Office.

Administrators are not responsible for funds controlled by parents, patrons or alumni organizations (such as PTAs and booster clubs). These funds should not be commingled with any activity fund and do not qualify for the District's tax exemption on purchases made.

Activity Fund Expenditures

<u>Appropriate Expenditures</u>	<u>Prohibited Expenditures</u>
School assemblies, student body social functions and field trips	Purchase of any gift for any person or organization
Student awards for merit and incentives for student involvement limited to \$35	Cash awards or debit cards used as such
Teacher awards for merit, incentives and appreciations limited to \$35 per individual	Extravagant or high-priced individual awards, incentives and appreciations such as watches or other jewelry
Refreshment and snacks for teacher in-service and staff meetings	Alcoholic beverages, tobacco products, controlled substances or weapons
Retirement reception costs such as refreshments, plates, napkins and utensils	Extra compensation or bonuses to employees, whether it's in the form of cash or gifts
Supplemental classroom instructional needs and general office supplies	Replacement of an individual's property that was lost, stolen or damaged on the school premises or while being used at a school function
Improvement of campus and site facilities such as plants, bulletin boards, signs and flags	Payment of an individual's personal bills, including medical or hospital bills
Expenses and purchases related to the sale of items or fund-raising activity	Donations to individuals, organizations or scholarship funds, including personal memberships to organizations or reimbursements to them
	Loans to employees, parents or students for any reason, including auto repair or traffic citations
	Staff development trips, seminars, courses, etc. for district employees. This includes travel and registration
	Staff development trips, seminars, courses, etc. for district employees. This includes travel and registration
	Any political or illegal purpose Items that should be paid from centrally located district funds (reimbursements from district budgeted funds are not allowable)

Fundraisers

Fundraisers provide resources for campuses and student groups which enrich the educational experience of the student, and shall not interfere with instructional programs or time. Generation of student activity funds shall not in any way compete with the district's food service program.

Fundraising activities must utilize approved vendors, and cannot circumvent purchasing policies and procedures. An acknowledgement of responsibilities must be signed at the beginning of the school year by each club sponsor. The *Fundraising Activity Application* (online form) should be approved by the principal/director and submitted to the business office three weeks in advance of the scheduled activity for approval. In addition to campus activity fundraising and faculty sponsors, this includes PTA's and booster clubs conducting fundraising activities on District property.

At the end of the fundraising activity, the recap portion of the *Fundraising Activity Application* should be completed and submitted to the business office within 15 days. Activity funds shall be audited and must adhere to accepted business practices. Merchandise ordered for resale should be distributed to students on a written distribution log. The merchandise distribution log should reconcile with the corresponding invoice and/or packing list.

Refer to the [*Fundraiser Activity Quick Reference Guide*](#) .

Sales Tax

Public schools and school-related organizations must collect the sales tax on all sales which are not specifically exempted.

Taxable Sales

State and local sales taxes shall be imposed and collected on all sales for:	
Agenda Books	Magazine-Subscriptions less than 6 months
Agricultural Sales	Magazines-when sold individually
Art-supplies and work of art	Musical supplies-recorders, reeds
Artistic-CDs, tapes, videos	Parts-career & technology classes (not to include products used in cosmetology)
Athletic-equipment and uniforms	Parts-upholstery
Auction items sold	PE-uniforms, supplies
Automotive-parts and supplies	Pennants
Band-equipment, supplies patches, badges, uniform sales and rental	Pictures-school, group (if school is the seller)
Book Covers	Plants-holiday greenery and poinsettias
Books-workbooks, vocabulary, library, author (when we are the seller)	Rentals-equipment of any kind
Book Fairs-all books sold	Rentals-uniforms of any kind, towels
Brochure Items	Repair to tangible personal property (i.e., computer repair, house remodeling)
Calculators	Rings and other school jewelry
Calendars	Rummage, yard and garage sales
Candles	Safety supplies
Car -painting, pinstriping	School publications-athletic programs, posters
Clothing-school, club, class, spirit	School publications-brochures
Computer-supplies, mouse pads	School publications-magazine (unless >six month subscription)
Cosmetology products sold to customers	School publications-newsletters, newspapers (generally are not sold though)
Cups-glass, plastic, paper	School publications-reading books
Decals	School publications-sheet music, hymnals

Directories-student, faculty	School publications-yearbooks
Drafting-supplies	School store-all items (except food)
Family and Consumer Science-supplies and sewing kits	Science-science kits, boards, supplies
Fees-copies, printing, laminating	Spirit items
Flowers-roses, carnations, arrangements	Stadium seats
Greeting Cards	Stationary
Handicrafts	Supplies-any sold to students
Horticulture Items	Uniforms-any type to include PE, dance team, drill team, cheerleaders, athletic, club shirts
Hygiene Supplies	Vending-pencils and other edible supplies when the school services the machine
Identification Cards-when they are sold to the entire student body (not just the fine for the a lost ID)	Woodworking crafts-entire sales to include parts and labor
Locks-sales and rentals	Yard Signs

Non-Taxable Sales

School and school related organizations need not collect sales tax on the following:
Ad Sales-in yearbooks, athletic programs, newspapers, posters
Admission tickets – athletic , dances, dance performances, drama and musical performances
Admission – summer camps, clinics, workshops, project graduation, banquet fees, bids, prom, homecoming, tournament fees, academic competition fees
Club memberships and Cosmetology Services (Products sold to customers are taxable)
Discount/Entertainment cards and books
Facility rentals for school groups
Food and drinks sold at PTA Carnivals
Sale of food and soft drinks sold during a regular school day, subject to an agreement with the proper school authorities.
Vending machine sales
Meals and food products, including candy and soft drinks, served in an elementary or secondary school during the regular school day.
Candy and food items sold through fundraising drives by PTA or students of the school who are under eighteen years of age
Labor -automotive, upholstery classes (parts are taxable)
Lost Library Books or Lost Textbooks
Magazine subscriptions greater than six months
Parking Permits
Services- car wash, cleaning

Each campus and eligible organizations or student groups are allowed to have two tax-free sales each **calendar** year. A tax-free sale means collections and remittance of state sales tax is not required on qualified sales made on that day. The duration of each sale cannot exceed twenty-four consecutive hours. The tax free sale must be “advertised” as being a tax-free sale or you must, in some way, let the customers or public know that it is a tax-free sale. A tax-free sale should be designated in advance.

Deposits for taxable sales should be indicated separately on the deposit slip referencing the liability account. The amount deposited each month should agree to the completed *Monthly Campus Sales Report*.

Each campus and each organization within that campus must report all sales and remit all sales tax collected for said sales to the Business Office once the sale is concluded. The Business Office will in turn report for all taxable and non-taxable sales and remit all sales tax due to the State Comptroller’s Office monthly using the *Monthly Campus Sales Report* form. This form must be submitted to the business office by the 10th of each month.

Refer to the Quick Reference Guide - [Monthly Sales Report](#)
Refer to Quick Reference Guide- [Taxable & Non-Taxable Sales](#)

Cash Handling Guidelines

The District receives cash and checks from many sources. These procedures are designed to ensure that all cash received by the District and its employees is deposited and tracked for the benefit of the District and its students. Adherence to these procedures is essential to mitigate fraud.

No post-dated checks or temporary checks should be accepted. Funds should not be kept in classrooms, personal wallets or purses. No cash purchases should be made – every dollar collected should be receipted and deposited according to the collection procedures. **All checks must include the number and issuing state of the driver’s license or identification.** Personal employee checks shall not be cashed from monies collected at the campus or District level to ensure an adequate audit trail of all funds collected by the District.

Staff is strictly prohibited from “borrowing” from District funds. Staff who borrow (defined as temporarily removing funds with the intent to return the funds) or misappropriate District funds shall be subject to disciplinary action, up to and including termination of employment.

All cash and checks received from campuses and departments should be counted, receipted, and prepared for bank deposit by the Secretary/Administrative Assistant **on a daily basis**. The bank deposit slip shall serve as the official documentation of all cash collected. The following forms shall be used as the audit trail to support all deposits.

General Receipt

All receipts issued shall follow the following guidelines:

- ☐ Both parties to the money exchange should be present when the money is counted & receipted
- ☐ A copy of the receipt must be given to the person paying – **Original Copy**
- ☐ A copy of the receipt must remain in the receipt book
- ☐ A copy of the receipt should be attached to the deposit documentation
- ☐ Receipts will not be altered
- ☐ Voided receipts (original copy) must be re-attached to the receipt book
- ☐ Receipts are not to be predated or pre-signed
- ☐ Receipts must include the date, amount received, type of funds received, and reason for the payment

Tabulation of Monies Form

Cash and checks collected by individuals for any of the following transactions shall be reported on a *Tabulation of Monies* form. The *Tabulation of Monies* form shall include the date received, amount received, student name, and purpose of funds collected.

- ☐ Cash and checks collected for payments received from students for items such as entry fees, tickets, sales of items, etc.
- ☐ Cash and checks collected by activity account sponsors for student trips, club fees, concessions sales and fundraisings. Prior to collecting cash from fundraising activities, the sponsor shall have an approved Fundraising Activity Application form (approved by the Campus Principal and Deputy Superintendent) on file with the Campus Secretary/Administrative Assistant.
- ☐ Cash and checks collected for payments received for library books, fines, and payments for lost and/or damaged library books, kindles, etc.
- ☐ Cash and checks collected for payment of lost or damaged equipment, facilities, etc.
- ☐ Cash and checks collected from sales of Athletic Gate Entry tickets or other Ticketed Events (plays, concerts, dances, etc.)

Both parties to the money exchange shall count the funds to ensure that the amount is verified using a *Tabulation of Monies* form. A copy of the *Tabulation of Monies* form signed by both parties shall serve as a receipt from the Secretary/Administrative Assistant to the individual turning in monies for deposit. In the event that time does not allow for both parties to count the funds, the funds should be placed in a security/sealed clear bank bag and placed in the safe. When time permits, the funds shall be counted independently by two parties to ensure the amount of the funds agree to the *Tabulation of Monies* form.

By the end of each day, the Secretary/Administrative Assistant shall prepare all funds for deposit using the *Deposit Cash Reconciliation* form. All funds shall be sealed in a security/sealed clear bank bag. The tracking number for the money bag shall be attached to the deposit supporting documentation. Deposits which cannot be made on the same day shall be placed in a locked safe until the District courier arrives at the following scheduled pickup date.

The white copy of the deposit slip should be sent to the bank, the yellow copy of the deposit slip should be sent to the business office, and the pink copy should be retained at the campus. Each deposit slip should have the revenue account where the funds will be deposited written at the bottom. (including the GL account funds should be recorded to, and the GL account where a budget should be established for activity funds).

Refer to Quick Reference Guide - [Cash Handling Quick Reference Guide](#)

Refer to Quick reference Guide - [Preparing a Deposit](#)

Collected by Food Service Department - Cashiers

Cash and checks collected by a Food Service Department cashier may include the following:

- ☐ Student payments for daily meals, a la carte purchases and pre-paid meal account funds
- ☐ Adult payments from District staff for daily meals, a la carte sales and pre-paid meal account funds
- ☐ Adult payments from non-employees for daily meals or a la carte purchases

The Food Service cashier(s) shall post all cash collections to the automated system, Nutrikids. By the end of each day, the Food Service Department cashier shall reconcile the cash collected with the **Nutrikids Daily Report**. The Food Service cashier(s) shall prepare funds for deposit using a bank issued security/sealed clear bag and forward the sealed bags to the campus Secretary/Administrative Assistant to record the deposit. Deposits which cannot be made on the same day shall be placed in a locked safe until such time as the deposit can be made. The Food Service Department cashier shall maintain a copy of the receipt received from each deposit and forward a copy to the Business Office.

The Food Service Department shall have a Change Account in the amount of \$50 per line at the elementary level and \$75 per line at the middle school and high school level.

Bank Deposits

The District courier should deliver all deposits to the District's depository bank in a secure money bag. The bank deposit slips shall be forwarded to the Business Office to record cash receipt entry on the ledger.

Bank Deposit Discrepancies

The District's depository upon receipt of the sealed deposit bags will count and execute the deposit to the specified account. In the event that a discrepancy occurs, the bank will post an adjustment to the deposit. The Director of Finance will notify the Secretary/Administrative Assistant of the discrepancy and provide additional support as needed.

Insufficient Funds

Notices of checks which were not deposited due to "insufficient funds" shall be received by the business office and forwarded to the Secretary/Administrative Assistant to process.

A form letter should be prepared and sent by the Campus Secretary/Administrative Assistant to all makers of rejected checks. Additionally, the maker is responsible for the \$20.00 overdraft fee and must pay both the fee and restitution with money order or cash. ***Payment of an insufficient funds check with a replacement check is not allowed.***

A journal entry or Cash Receipt Reversal shall be prepared by the Business Office Accounting Assistant to record the returned deposit. After approval of the JE by the Director of Finance, the Business Office Accountant shall record the receivable to the general ledger.

Accounts Payable Procedures

Accounts payable checks for general budget and activity funds will be processed and printed each Thursday, or earlier dependent upon work schedules or holidays. Tuesday of each week will be the deadline for approvals and supporting documentation for checks to be processed by Thursday of that same week. The following procedures shall be followed for all payment requests.

All invoices should be mailed or emailed directly from the vendor to the attention of Accounts Payable. Payments will not be made from statements.

Goods and/or services procured with a purchase order must be received in SKYWARD when items are received (reach out to vendors for items that have not been received). This will notify the Accounts Payable Department that goods and/or services have been received and payment can be rendered to the vendor. An *Open Purchase Order* report should be generated and reviewed by departmental/campus secretaries on a monthly basis. Contact Accounts Payable to close any purchase order that has been received.

All invoices that exceed the purchase order amount by the greater of 5% or \$100 will be forwarded to the campus or department to initiate a check request for the amount to be paid.

The original purchase order number must be referenced on the check request.

All check Requests must include the invoice number as indicated on the invoice. In the event that an invoice number is not included, follow the instructions for invoice entry provided in the check request instructions. (see Purchasing Manual, Check Request Processing) This will avoid duplication of payment to the vendor.

The Director of Finance shall pre-approve all “emergency” checks, or checks generated outside the normal cycle.

All payments shall be made in accordance with state law [Govt. Code 2251] within 30 days of the date the district received goods and/or services or the date the district received the invoice for the goods or services, whichever is later.

Interest shall not be paid on any invoices unless the payment is “overdue” as defined by state law. If any interest is due, it shall be paid from local (non-state or non-federal) funds when the invoice is paid.

The department or campus should attempt to resolve discrepancies and initiate returns with the vendor according to the Purchasing Manual procedures.

- The department or campus shall notify the vendor for authorization to return goods.
- Payment to the vendor for returned purchases will be withheld from the vendor until replacement items are received that are acceptable to the District.
- If replacement items are not received within a 60 day period and payment has already been made, a demand for a refund should be forwarded to the vendor. The Director of Finance shall be notified if the vendor has not complied with the 60 day timeline.
- Vendor credit memos need to be forwarded to Accounts Payable for entry. Attach any supporting documentation to the *Credit Memo* form. Accounts Payable will process the credit memo against any open invoice.

Disputed invoices shall be forwarded to the Director of Finance for review. Dispute must be in writing no later than 15 days after the receipt of the invoice (state law maximum is 21 days).

Charges/Reimbursement between Departments

Any charges or reimbursements due from an internal department within the District will be submitted using the *Invoice* form. The department providing the goods or services should prepare the *Invoice* form to charge the expense to include the budget code, date, total, and description of the expense. Invoices will be forwarded to the Business Office Accounting Assistant to prepare a journal entry to transfer the funds between departments.

Travel Procedures

Every employee given authorization to travel assumes a responsibility to the taxpayer of the District to keep the cost of travel to a minimum. Funding for staff travel will be provided through the approved District operating budget. Activity funds or PTA funds will not be used to finance staff travel. The District does not pay for chaperone travel. Chaperones must pay their own travel and undergo the same background checks as volunteers, per District administrative guidelines. The District will pay employee travel expenses based on the following procedures.

Meal Per Diem Rates

Staff meals for overnight travel will be advanced based on the following per diem rates. Meal receipts are not required for overnight travel approved with local funds (for Grants see *Travel Using Grant Funds*). Gratuities are permitted up to 20% of the cost of the meal.

Per Diem will be calculated at a rate of \$48/day. An employee departing the District on the first day of travel after 3:00 p.m. will be advanced \$24/day. An employee returning to the District before 3:00 p.m. on the last day of travel will be advanced \$24/day.

	Breakfast	Lunch	Dinner	Total
Per diem rate is calculated as follows.	\$11	\$13	\$24	\$48

Out-of-State meals will be reimbursed based on the U.S. General Services Administration (GSA) per diem rates. To determine the rates for the travel destination please visit <http://www.gsa.gov/perdiem>.

Mileage Rates

Mileage will be reimbursed at rates subject to the General Services Administration (GSA) limits. The current GSA rate is set at \$0.655 per mile. GSA rates are subject to change periodically. Guidelines will be updated and communicated to District staff accordingly. A copy of a Google Map with directions must be included with a reimbursement request.

Overnight Travel

Belton ISD will pay for overnight lodging if the stay requires consecutive, multiple-day attendance and is more than 60 miles away when using budgeted funds. The 60 miles is measured from the Belton ISD Central Office to the location of your destination. Overnight lodging for single-day travel may be allowed if there is a reasonable justification for the overnight stay. For example, the need to be there early to present, or students competing first thing in the morning or late at night. A detailed itinerary and description of the need to stay overnight will need to be provided on the travel request form and sent to the campus principal or department director for approval. The principal and director have complete discretion over the approval. Athletic events need approval from the athletic director.

Travel paid from activity funds has more flexibility as it relates to distance and need for overnight stay. A detailed itinerary and description of the need to stay overnight is still required and must have principal and/or department director approval.

Prior to Travel

In order to be reimbursed for day or overnight travel, an employee must be given written approval by a director/department head on the district's **Travel Form**. A request for all travel expenses must be considered and taken into account.

Requisitions or check requests shall be submitted for each of the following, as appropriate:

- ☐ Registrations: Payable to the vendor (with supporting documents such as conference schedule that reflects attendance dates and agenda outline that indicates if meals are provided as part of the registration cost.
- ☐ Lodging: Payable to the vendor. Will not include non-allowable charges such as taxes, entertainment, and room service. A Texas Hotel Occupancy Tax Exemption will need to be obtained and provided to the vendor.
- ☐ Commercial transportation (flights): Requests for flights shall be directed to the District's travel agent (currently National Travel). A preferred schedule may be submitted, but the final purchase of flight shall be determined by the required travel dates and best price.
- ☐ Meals and Mileage: Payable to the traveler based on per diem rates.
- ☐ Parking and other miscellaneous expenses: Parking will be reimbursed for self-park rates. If the hotel does not offer a self-park option then valet parking will be reimbursed. Reasonable miscellaneous reimbursements will be made if it is a required expense to attend the approved conference/training (Ex. Car rental, Uber, etc.).
- ☐ No advance checks should be issued to a traveler more than 30 days prior to their trip (IRS Regulation).
- ☐ Toll fees are non-reimbursable

Return from Travel

The traveler should settle up their travel within 10 days after returning from the authorized travel. Travel reimbursements must be supported by original receipts (hotel, parking, rental car). Meal receipts are not required to be returned unless the use of federal funds supports the travel. If funds are due to the traveler, a settlement check should be processed and forwarded to the traveler. Ensure that non-allowable expenditures such as entertainment, alcohol, guest costs, or other expenditures are not included in the settlement.

It is the traveler's responsibility to settle all travel advances within 30 days of return from the trip. If the traveler does not respond or promptly submit the documentation, the travel advance shall be processed through payroll, taxed, and deducted from the employee's pay.

Employees Traveling with Students

BISD will allow sponsors to receive an advance of up to \$10.00 per meal (not to exceed \$30.00 per day) for non-overnight travel when sponsoring a student group on a field trip or other approved student trip. This applies only to travel outside of the district. No funds will be allotted for day trips to employees traveling for professional development or without a

student group. The number of sponsors must be included in the count of the students or noted on the form accompanying the student group when the student travel request is submitted.

Travel using Grant Funds

The District may be authorized to use federal grant funds for travel costs. Expenditures from grant funds will comply with the allowable federal cost principles, the State of Texas Travel Guidelines, and Board Policy. The following guidelines apply to the expenditure of grant funds for staff, student and/or parent travel, as appropriate:

- ☐ Travel related expenditures with grant funds shall fall within the grant period, unless a specific exception is allowable by the granting agency. .
- ☐ Registration fees are allowable if the event is related to grant activities. Recreational or social events subject to an additional fee, above and beyond the registration fee, are not allowed with grant funds unless such costs are programmatic and approved by the granting agency.
- ☐ Meal expenses for overnight travel are allowable, but day travel meal expenses are not. The District will reimburse meal expenses (upon return of itemized receipts) subject to the per diem limits. The traveler shall submit the actual meal costs for work-related meals, or shall return the unused meal funds to the District. The meal per diem shall be adjusted in accordance with IRS regulations regarding the date of departure/return and meals provided without cost as part of the registration fee.
- ☐ Lodging expenses for overnight travel are allowed up to the GSA limits, and receipts are required. Fees associated with recreational or personal services such as gyms and spas are not allowed.
- ☐ Reasonable transportation expenses are allowed, such as flight, rental car, taxi, shuttle, and mileage reimbursement. Receipts shall be required for all transportation expenses to the extent that a receipt is available.
- ☐ No grant funds are to be used for travel expenditures of non-District staff such as spouses, or travel expenditures for the Superintendent or member of the Board.
- ☐ Tips, gratuities and sales tax are not eligible for reimbursement from grant funds.

In-District Travel

Staff whose assignment requires travel within the District should complete a *BISD In-District Mileage* form and obtain budget manager approval to be reimbursed for their mileage. The form shall be included as support when a check request is submitted to the Business Office to process.

Out of State Travel

Out of State travel must be approved by the Deputy Superintendent. Please refer to the policy stated in **Administrative Guidelines**.

State and Federal Grants

Title I Methodology

Under ESSA Title I, Part A, the district must demonstrate a Supplement/Not Supplant Methodology that is used to allocate State and Local funds to campuses and that the allocation process is equitable.

TITLE I PART A STATUTE:

Section 1118 (b)(1): All LEAs shall use Federal funds received under this part only to supplement the funds that would, in the absence of such Federal funds, be made available from State and local sources for the education of students participating in programs assisted under this part, and not to supplant such funds.

TEA GUIDANCE ON SUPPLEMENT/NOT SUPPLANT

Based on TEA guidance, districts who have one campus per grade span with no duplication of grades, will not be required to demonstrate a methodology for Supplement/Not Supplant. Belton ISD is required to demonstrate a methodology for Supplement/Not Supplant because the district has duplication of grade spans.

STATEMENT OF METHODOLOGY:

Belton ISD will use a grade span methodology.

TYPE OF METHODOLOGY:

Belton ISD will calculate the campus allocations using a base allocation and per pupil allotment.

CRITERIA USED:

The allotment consists of a per pupil amount based on estimated student enrollment figures obtained from demographic reports provided to the district for the upcoming school year, and additional supplemental allotments for Compensatory Education, Special Education, Bilingual, Dyslexia, and Gifted and Talented Programs. High schools receive a base amount of \$125 per student. Middle schools receive a base amount of \$100 per student. Elementary schools receive a base amount of \$85 per student. Supplemental allotments noted above are funded at \$25 per student. Campuses also receive an economically disadvantaged premium based on the percentage of students qualifying on the campus according to the rates below:

Rate Per Student	Percentage Eco DIS
\$ 100.00	80% Eco Dis Premium
\$ 75.00	60% Eco Dis Premium
\$ 40.00	40% Eco Dis Premium

Incentives and Awards

The General Fund (Fund 199) and the Campus Activity Fund (Fund 461) are the only District funds that can be used to purchase “allowable” staff and student incentives. Student Activity Funds and Hospitality Accounts (Fund 865) may be used to purchase any reasonable staff or student incentives/awards. Although these funds belong to the respective student group or faculty, all purchases must be approved by the student group treasurer, sponsor, and the campus principal.

Gift Cards

Gift cards/certificates may be utilized as incentives provided that the following requirements are met:

- ❑ The gift card/certificate is not larger than \$10.
- ❑ The gift card/certificate is not transferable.
- ❑ The gift card/certificate cannot be redeemed for cash or used to reduce the balance due on a recipient’s account with a merchant.
- ❑ A staff member may not receive a total amount in excess of \$50 and no more than \$10 per occurrence in a school year. Amounts of \$50 and greater are taxable and must be declared as income to the Internal Revenue Service.
- ❑ The gift card/certificate cannot be to an establishment where the use of the card is unrestricted or for services.
- ❑ The total for gift cards purchased in a school year shall not exceed \$500.
 - ❑ A log must be kept of gift cards and the recipients of those gift cards.

Staff Incentives and Awards

Meals may be provided to staff during all day meetings or during a working lunch. A meeting agenda and list of participants must be submitted as support for the expense.

Campuses are limited to two appreciation dinners or lunches per year and the cost may not exceed \$15 per person per event. All other departments are limited to one appreciation dinner or lunch per year and the cost may not exceed \$15 per person for the event.

These limitations refer to all sources of public funds under the District’s control, including campus budgets and activity accounts. Anything over the per employee limit, as set above, must be purchased using personal funds without the use of the District’s tax exempt number.

Staff Incentives

Incentive Types	Description	District Funds	State or Federal Funds	Non District Funds
Items of de minimis value not to exceed \$35 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s)etc.	Allowable	Not Allowable	Allowable
Gift Cards, \$10 per occurrence	Cards with a pre-set dollar limit (<i>See Gift Cards for guidelines</i>)	Allowable	Not Allowable	Allowable
Gifts, or items that appear to be gifts	Birthday or other holiday gifts, flowers, candy, or gift cards for personal services	Not Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
Spirit items, not to exceed \$35 per item, not to exceed \$50 per fiscal year	T-shirts, caps, fitness bottles, towels, clocks, sport cups	Allowable	Not Allowable	Allowable
Electronics	Console games, laptop computers, printers, digital cameras, DVD players, Ipad, phones or calculators	Not Allowable	Not Allowable	Allowable
Longevity or service awards	Service pin, certificates, ribbons, other non-cash award (limited to \$10/award)	Allowable	Not Allowable	Allowable
Retirement awards	Plaque, service pin, or other non-cash award (limited to \$50/award)	Allowable (HR Budget Only)	Not Allowable	Allowable

Student Incentives and Awards

Student incentives may not violate the UIL Side-by-Side Rules, nor the Foods of Minimal Nutritional Value federal and state guidelines.

Student attendance incentives must adhere to the guidelines and limits provided. Campuses will receive a base allocation per student once the campus attendance plan has been approved.

Student Incentives

Incentive Types	Description	District Funds	State or Federal Funds	Non District Funds
Items of de minimus value not to exceed \$35 per item	Flash drives, small trophies, ribbons, certificates, plaques, desk accessories or meal voucher for a specific food item(s)etc.	Allowable	Not Allowable	Allowable
Gift Cards, \$10 per occurrence	Cards with a pre-set dollar limit (<i>See Gift Cards for guidelines</i>)	Allowable	Not Allowable	Allowable
Food considered as a snack	Cookies, pretzels, nachos, chips, ice cream, water, sports drinks, or snacks from the Food Service Dept.	Allowable	Not Allowable	Allowable
Food considered to be a meal as recognition such as senior day, student of the week, etc.	Pizza, hot dogs, hamburgers, tacos or other food items that could be considered a meal.	Allowable	Not Allowable	Allowable
School spirit items, not to exceed \$10 per item	T-shirts, caps, fitness bottles, towels, clocks, sport cups	Allowable	Not Allowable	Allowable
Electronics	Console games, laptop computers, printers, digital cameras, DVD players, Ipad, phones or calculators	Not Allowable	Not Allowable	Allowable

Gifts, Grants, Bequests, and Donations

Board Policy CDC (LOCAL) provides guidelines for the acceptance of donations. In general, acceptance of a gift, grant or bequest does not imply a testimonial or endorsement. Cost of installation, maintenance and value of use shall be considered prior to acceptance.

When a patron wishes to donate or make a gift of items to the District, the principal or director must complete the Bisd *Gifts, Grants, & Bequests* form and submit it to the Chief Financial Officer.. The Chief Financial Officer will make a recommendation of the donation/gift and the Superintendent will forward to the Board of Trustees. Approved donations/gifts will be reported to the Board of Trustees at the following regular Board meeting. Upon approval, the completed form will be returned to the principal or director,

who will provide a copy to the patron. This form shall serve as their verification for tax purposes. Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures.

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$500. In addition, the equipment shall be added to the district's inventory.

All donations for technology equipment shall be approved by the Executive Director of Technology. Donations that require maintenance or upkeep (canopy structure, playground equipment, etc.) shall be approved by the Director of Facilities and Construction. All donations intended for curriculum software must be approved by the Assistant Superintendent of Curriculum.

Payroll Procedures

General Information

All Professional, Paraprofessional employees are paid on a monthly basis. All Auxiliary employees are paid bi-weekly. The pay period includes the two weeks that were worked prior to the pay date. All substitute staff are paid weekly. In person visits to the payroll office are by appointment only, please contact payroll@bisd.net for scheduling.

Payroll Calendars

Monthly payroll 2023-2024

Pay Date	Payroll Deadline	Dock, Overtime, and Other Earnings <u>ONLY</u>	
		Start Date (Saturday)	End Date (Friday)
Tuesday, July 25, 2023	Monday, July 10, 2023	May 27, 2023	June 30, 2023
Friday, August 25, 2023	Thursday, August 10, 2023	July 1, 2023	July 28, 2023
Monday, September 25, 2023	Friday, September 8, 2023	July 29, 2023	September 1, 2023
Wednesday, October 25, 2023	Tuesday, October 10, 2023	September 2, 2023	September 29, 2023
* Friday, November 17, 2023	Friday, November 3, 2023	September 30, 2023	October 27, 2023
District Offices Closed (November 20 - 24, 2023)			
* Friday, December 15, 2023	Friday, December 1, 2023	October 28, 2023	December 1, 2023
District Offices Closed (December 18, 2023 - January 1, 2024)			
Friday, January 19, 2024	Friday, January 5, 2024	December 2, 2023	December 29, 2023
Friday, February 23, 2024	Friday, February 9, 2024	December 30, 2023	January 26, 2024
District Offices Closed (March 11 - 15, 2024)			
Monday, March 25, 2024	Sunday, March 10, 2024	January 27, 2024	March 1, 2024
Thursday, April 25, 2024	Wednesday, April 10, 2024	March 2, 2024	March 29, 2024
Friday, May 24, 2024	Friday, May 10, 2024	March 30, 2024	April 26, 2024
Tuesday, June 25, 2024	Monday, June 10, 2024	April 27, 2024	May 31, 2024
District Offices Closed (July 1 - 5, 2024)			
Thursday, July 25, 2024	Wednesday, July 10, 2024	June 1, 2024	June 28, 2024
Friday, August 23, 2024	Friday, August 9, 2024	June 29, 2024	July 26, 2024
Important: Other earnings forms, changes to W-4 forms, and changes to direct deposit must be <u>approved and received</u> by Payroll prior to the Payroll Deadline to be included in payroll.			
*Earlier pay dates due to district closure on normal pay date.			

Revised August 2023
Bi-Weekly Payroll 2023-2024

Pay Date	Pay Deductions	Pay Period		Payroll Deadline
		Start Date (Saturday)	End Date (Friday)	
Friday, July 21, 2023	<<	7/1/2023	7/14/2023	Friday, July 14, 2023
Friday, August 4, 2023		7/15/2023	7/28/2023	Friday, July 28, 2023
Friday, August 18, 2023	<<	7/29/2023	8/11/2023	Friday, August 11, 2023
Friday, September 1, 2023		8/12/2023	8/25/2023	Friday, August 25, 2023
Friday, September 15, 2023		8/26/2023	9/8/2023	Friday, September 8, 2023
Friday, September 29, 2023	<<	9/9/2023	9/22/2023	Friday, September 22, 2023
Friday, October 13, 2023		9/23/2023	10/6/2023	Friday, October 6, 2023
Friday, October 27, 2023	<<	10/7/2023	10/20/2023	Friday, October 20, 2023
Thursday, November 9, 2023		10/21/2023	11/3/2023	Friday, November 3, 2023
District Offices Closed (November 20 - 24, 2023)				
* Friday, November 24, 2023	<<	11/4/2023	11/17/2023	Monday, November 13, 2023
Friday, December 8, 2023		11/18/2023	12/1/2023	Friday, December 1, 2023
District Offices Closed (December 18, 2023 - January 1, 2024)				
* Friday, December 22, 2023	<<	12/2/2023	12/15/2023	Monday, December 11, 2023
Friday, January 5, 2024		12/16/2023	12/29/2023	Friday, December 29, 2023
Friday, January 19, 2024	<<	12/30/2023	1/12/2024	Friday, January 12, 2024
Friday, February 2, 2024		1/13/2024	1/26/2024	Friday, January 26, 2024
Friday, February 16, 2024	<<	1/27/2024	2/9/2024	Friday, February 9, 2024
Friday, March 1, 2024		2/10/2024	2/23/2024	Friday, February 23, 2024
District Offices Closed (March 11 -15, 2024)				
* Friday, March 15, 2024		2/24/2024	3/8/2024	Monday, March 4, 2024
Thursday, March 28, 2024	<<	3/9/2024	3/22/2024	Friday, March 22, 2024
Friday, April 12, 2024		3/23/2024	4/5/2024	Friday, April 5, 2024
Friday, April 26, 2024	<<	4/6/2024	4/19/2024	Friday, April 19, 2024
Friday, May 10, 2024		4/20/2024	5/3/2024	Friday, May 3, 2024
Friday, May 24, 2024	<<	5/4/2024	5/17/2024	Friday, May 17, 2024
Friday, June 7, 2024		5/18/2024	5/31/2024	Friday, May 31, 2024
Friday, June 21, 2024	<<	6/1/2024	6/14/2024	Friday, June 14, 2024
District Offices Closed (July 1 - 5, 2024)				
* Friday, July 5, 2024		6/15/2024	6/28/2024	Friday, June 28, 2024
Friday, July 19, 2024	<<	6/29/2024	7/12/2024	Friday, July 12, 2024
Friday, August 2, 2024		7/13/2024	7/26/2024	Friday, July 26, 2024
Friday, August 16, 2024		7/27/2024	8/9/2024	Friday, August 9, 2024
Friday, August 30, 2024	<<	8/10/2024	8/23/2024	Friday, August 23, 2024
Friday, September 13, 2024		8/24/2024	9/6/2024	Friday, September 6, 2024
Important: Other earnings forms, changes to W-4 forms, and changes to direct deposit must be <u>approved and received</u> by Payroll prior to the Payroll Deadline to be included in payroll. (Normally the Friday prior to the pay date).				
*Employees will receive pay check for hours worked during the first week of the pay period , and the PROJECTED hours worked for the 2nd week of the pay period. Any adjustments and overtime will be included in the following pay check.				

Substitute Payroll 2023-2024

Pay Date	Pay Period		# of Work Days	Payroll Deadline
	Beginning Date	Ending Date		
Friday, September 1, 2023	August 16, 2023	August 18, 2023	3	August 25, 2023
Friday, September 8, 2023	August 21, 2023	August 25, 2023	5	September 1, 2023
Friday, September 15, 2023	August 28, 2023	September 1, 2023	5	September 8, 2023
Friday, September 22, 2023	September 5, 2023	September 8, 2023	4	September 15, 2023
Friday, September 29, 2023	September 11, 2023	September 15, 2023	5	September 22, 2023
Friday, October 6, 2023	September 18, 2023	September 22, 2023	5	September 29, 2023
Friday, October 13, 2023	September 25, 2023	September 29, 2023	5	October 6, 2023
Friday, October 20, 2023	October 2, 2023	October 6, 2023	5	October 13, 2023
Friday, October 27, 2023	October 10, 2023	October 13, 2023	4	October 20, 2023
Friday, November 3, 2023	October 16, 2023	October 20, 2023	5	October 27, 2023
Thursday, November 9, 2023	October 23, 2023	October 27, 2023	5	November 3, 2023
Friday, November 17, 2023	November 1, 2023	November 3, 2023	3	November 9, 2023
District Offices Closed November 20 - 24, 2023				
* Friday, December 1, 2023	November 6, 2023	November 9, 2023	4	November 17, 2023
* Friday, December 8, 2023	November 13, 2023	November 17, 2023	5	December 1, 2023
Friday, December 15, 2023	November 27, 2023	December 1, 2023	5	December 8, 2023
District Offices Closed December 18, 2023 - January 1, 2024				
* Friday, January 5, 2024	December 4, 2023	December 8, 2023	5	December 15, 2023
* Friday, January 12, 2024	December 11, 2023	December 15, 2023	5	January 5, 2024
Friday, January 19, 2024	January 4, 2024	January 5, 2024	2	January 12, 2024
Friday, January 26, 2024	January 8, 2024	January 12, 2024	5	January 19, 2024
Friday, February 2, 2024	January 16, 2024	January 19, 2024	4	January 26, 2024
Friday, February 9, 2024	January 22, 2024	January 26, 2024	5	February 2, 2024
Friday, February 16, 2024	January 29, 2024	February 2, 2024	5	February 9, 2024
Friday, February 23, 2024	February 5, 2024	February 9, 2024	5	February 16, 2024
Friday, March 1, 2024	February 12, 2024	February 16, 2024	5	February 23, 2024
Friday, March 8, 2024	February 21, 2024	February 23, 2024	3	March 1, 2024
District Offices Closed March 11 - 24, 2023				
* Friday, March 22, 2024	February 26, 2024	March 1, 2024	5	March 8, 2024
* Thursday, March 28, 2024	March 4, 2024	March 8, 2024	5	March 22, 2024
Friday, April 5, 2024	March 18, 2024	March 22, 2024	5	March 28, 2024
Friday, April 12, 2024	March 25, 2024	March 28, 2024	4	April 5, 2024
Friday, April 19, 2024	April 1, 2024	April 5, 2024	5	April 12, 2024
Friday, April 26, 2024	April 8, 2024	April 12, 2024	5	April 19, 2024
Friday, May 3, 2024	April 16, 2024	April 19, 2024	4	April 26, 2024
Friday, May 10, 2024	April 22, 2024	April 26, 2024	5	May 3, 2024
Friday, May 17, 2024	April 29, 2024	May 3, 2024	5	May 10, 2024
Friday, May 24, 2024	May 6, 2024	May 10, 2024	5	May 17, 2024
Friday, May 31, 2024	May 13, 2024	May 17, 2024	5	May 24, 2024
Thursday, June 6, 2024	May 20, 2024	May 22, 2024	3	May 31, 2024
Important: Other earnings forms, changes to W-4 forms, and changes to direct deposit must be received and approved by Payroll prior to the Payroll Deadline to be included in payroll.				
* Pay is delayed due to district closure for Thanksgiving, Winter, and Spring Breaks.				

Direct Deposit Policy

All employees are required to receive payroll related payments via direct deposit. It is the employee's responsibility to notify the Payroll Office when there is any change to their bank and/or bank account(s) that affects their direct deposit. Should an employee fail to notify the Payroll Office that a bank account was closed; the direct deposit will not be reissued until the funds are received from the banking institution. The District is not liable for any non-returned funds that were held by the banking institution.

Direct Deposits are transmitted to the financial institution prior to the specified pay date to ensure posting to the account on the pay date. The Payroll department does not control when a financial institution releases funds to a bank account.

Employees must contact the payroll office to initiate any change to the direct deposit account information. Updates must be received by established deadlines to be effective in the next pay cycle.

Change of Name

A request for a change of name must be submitted to the Human Resource office. A new social security card with the name change and the driver license must accompany the request. All Payroll documents are completed using the EXACT name as it is on the social security card. Belton ISD sends the required information for name changes to TRS on a monthly basis. There is no need to submit a separate form to TRS.

Change of Address

A change of address is now completed online at the BISD website by visiting Skyward Finance/Employees Access. Belton ISD sends the required information for a change of address to TRS on a monthly basis. There is no need to submit a separate form to TRS.

Taxes

The calculation of Federal withholdings are based on the W-4 form submitted by employees to the Payroll office. These contributions are based on IRS regulations and tax tables. If you claim exemption from withholding, Belton ISD will not withhold federal income taxes from your wages; however, the employee must complete a new W-4 every year by February 15 in order to keep the exemption tax status. W-4 forms are available in the Payroll office, online in the Payroll section of the District's website or can be downloaded from the IRS website at www.irs.gov in the forms and publications site. The Social Security contribution is 6.20%. Medicare contribution is 1.45%.

Teacher Retirement System

As a condition of employment, an employee must be a member of the Teacher Retirement System if employed in a position in a Texas public educational institution that is eligible for membership in TRS.

Deductions:

- TRS Deposit deduction is calculated from the employee's gross salary at a rate of 8.25% (This deduction is tax sheltered).
- TRS Care deduction is also calculated from the employee's gross salary at a rate of 0.65% (This deduction is the TRS health insurance portion) which is non-refundable.

Requests for TRS refund forms are available to download on the Teacher Retirement System website www.trs.state.tx.us. All TRS refund forms must be notarized and submitted to TRS directly. If you have questions concerning a TRS refund in process, please contact TRS at 1-800-223-8778.

Questions concerning retirement should be directed to the Teacher Retirement System. When an employee plans to retire, the retirement date should be communicated to the Human Resources department.

TRS and Retirees (Employment After Retirement)

All public education employers are required to make monthly surcharge payments to the Texas Teacher Retirement Pension Fund and TRS-Care for certain retirees returning to work who have a retirement date on or after September 1, 2005. The Pension Fund surcharge is based on the retiree's total monthly pay, including stipends and extra duty payments. The Pension Fund surcharge is currently 16.5% of total monthly pay and the surcharge is paid by the district. The TRS-Care surcharge is required for any retiree who is enrolled in TRS-Care and the surcharge is currently \$535 per month.

Annuities

TCG Administrators manage the District's 403b and 457 plans. An employee may start, increase, decrease or terminate plans anytime during the year. Updates can be submitted through the online portal, www.tcgservices.com. Changes must be received by payroll directly from TCG Administrators by the 10th of the month in order to begin the deduction within that month.

Garnishments

Child Support, Tax Levies, Student Loans, etc. are garnishments based on court order documents. These types of garnishments cannot be stopped without a written release from the court/establishment that ordered the garnishment. Please contact the court/establishment if you feel there is an error.

Employment Verification

Employment verifications requests must be submitted via email to the Payroll Department. Please allow 2-3 days for verifications to be completed.

True Time

All non-exempt employees shall “clock-in” and “clock-out” daily through the current BISD timekeeping system, True Time. Failure to clock-in or out may result in late payment for unverified work time during the pay period. Timesheets should be submitted and approved on a weekly basis. The work week for the District shall begin at 12:00 a.m. Saturday of each week and ends on Friday at 11:59 p.m.

Weekly Payroll Deadlines

Timesheets are to be submitted by the employee no later than Monday at 10:00 am. All approvers are to approve timesheets by the end of the day Monday.

Other Payroll Deadlines

Please refer to the *Monthly Payroll Calendar* or *Biweekly Payroll Calendar* regarding the *payroll deadlines*. Once the payroll deadlines have passed, all timesheets will be closed.

- ❑ A correction in True Time **prior** to the week closing, the employee must complete a **True Time Adjustment** form and submit it to the Timekeeper Managers immediately. These forms should be maintained either in paper or scanned copies and made available to payroll upon request.
- ❑ A correction request to payroll **after** the week/pay period has been closed; the employee must notify the timekeeper. Timekeepers will submit the “original” *Payroll Correction* form to the payroll office.

In addition, non-exempt employees are at-will employees. All non-exempt employees can find their payroll information by accessing Skyward (Employee Access). The employee access contains information such as: calendar, holidays, and hours scheduled to work based on the employees’ position.

Overtime and Compensatory Time

Paraprofessionals and auxiliary employees are entitled to overtime pay through the Fair Labor Standards Act (FLSA). Overtime must be authorized by the supervisor prior to working in excess of an assigned schedule. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action.

Auxiliary employees will be compensated for overtime through direct pay. Paraprofessional employees will accrue compensatory (comp) time for time worked over the assigned schedule. Comp time balances are located in Skyward Finance/Employees Access under Time Off.

All comp time shall be used by the end of the employee’s contract year in which it is earned. It is the employee’s responsibility to notify a supervisor before using any comp time. Any comp time not used by the deadline will be processed for payout in the following month.

The following guidelines apply to compensatory time:

- ❑ The use of accumulated comp time is subject to the schedule limitations under Policy DEA (LOCAL) that governs the use of discretionary leave.

- ❑ The maximum comp time which may be accrued is 60 hours.
- ❑ All accrued and/or used comp time records shall be maintained in the District's time and attendance system (Skyward Finance).

Compensatory Days

Compensatory days are established only for teachers. Exempt employees are not eligible for a compensatory time. Compensatory days may be earned for any work outside of their regular work schedule:

- ❑ Sponsoring an academic UIL event outside the regular school day
- ❑ Hours spent supervising students on field trips outside regular school day
- ❑ Working a Saturday event
- ❑ Summer workshops and after school committee meetings approved at the principal's discretion (submit certificate from workshop with Summer Workshop/After School Committee Approval Form)

Compensatory days may not be earned if:

- ❑ An employee receives a form of payment or stipend for the work
- ❑ Activities are during the regular school day
- ❑ A substitute was provided
- ❑ There is an exchange for tutoring time
- ❑ The meeting is required (faculty, ARD, RTI, Open House, PTA Meetings)

The use of compensatory days for teachers must be approved by campus principals. These days can be used for two preparation days and cannot be used for staff development days. The use of compensatory days should not interfere with the timely completion of duties.

Time off Information

All employees shall request Time Off through SKYWARD Employee Access. When requesting a Substitute, the employee should enter time off in Skyward and then visit Aesop to request a Substitute. Time off should always be recorded in the respective leave record (local sick, personal, professional development, school activity, field trips, use of comp time, and extended sick leave). Staff members shall report all absences and leave requests to their campus secretary and/or supervisor.

Other Earnings

Other Earnings will be documented in the District's Other Earnings Form. Please refer to instructions on our website on how to complete this form, and contact Payroll for clarification for your department.

Requests for Documents

A request for a W-2, Paycheck Stub, 1095-C or additional documentation regarding personal and confidential information can be made in person at the business office or by email at payroll@bisd.net. The employee must have proof of identification at the time of arrival. Information regarding payroll will not be released to anyone other than the employee.

Revised August 2023

Other Resources:

Belton Independent School District Administrative Guidelines (located on webcentral)

Purchasing Manual (located on the purchasing website)