



Office of Financial Services Handbook

A guide for Directors, Principals and
Budget Managers



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Office of Financial Services

The Office of Financial Services is led by Ann Westbrooks, Chief Financial Officer, and is comprised of the following departments:

- Accounting
- Budget
- Financial Information System
- Accounts Payable
- Payroll
- Activity Funds
- Cash Management
- Federal & State Compliance
- Procurement Services
- Distribution Center
- Tax Office

Website Link:

<https://www.springisd.org/financialservices>

About This Handbook

This handbook has been prepared with the Principal, Director, and/or Budget Manager in mind to provide you with information about our most frequently asked about policies and procedures. Please read it carefully and share it with your staff, as necessary.

Calendar

The Financial Services calendar details important financial dates and deadlines such as budget transfers, check runs, activity funds, etc.

Training Opportunities

One-on-one or group training may be requested at any time during the year for any and all financial services or procurement topics. In addition, Financial Services provides training and updates throughout the year during:

- District In-Service Meetings
- Administrative Compliance Academy
- Secretary/Bookkeeper In-Service
- In-depth Secretary/Bookkeeper Training
- Monthly Roundtables

Financial Information Systems

The Financial Information Systems (FIS) Department supports the financial services application (eFinancePlus), timekeeping system (TimeClock Plus or TCP), and substitute system (Frontline Absence Management, formerly AESOP).

Refer to the Financial Services website One-Stop-Shop for access forms.

Contact the Financial Information Systems department for assistance with login access to the following:

- eFinancePlus – HR, Payroll, Accounting, Purchasing, Accounts Payable
- TimeClock Plus (TCP) – timekeeping software

eFinancePlus – Financial Software

Financial Information Systems manages the financial software application (eFinancePlus from PowerSchool). It provides end-user access to the different modules (Human Resources, Payroll, Accounting, Purchasing, Accounts Payable, and Fixed Assets) ensuring that the system is available when needed.

eFinancePlus Access

Access to eFinancePlus can be requested by filling out and submitting an eFinancePlus Access Request Form to the Chief Financial Officer. Access requests may include purchase requisitions, budget transfers, payroll entry, etc. User access is created based on the user's role and campus or department.

TimeClock Plus (Time and Attendance System)

The District utilizes the TimeClock Plus electronic system in order to automate the timekeeping process and to comply with the Fair Labor Standard Act (FLSA).

- Non-exempt employees must use TimeClock Plus to clock in at arrival time and clock out at the end of the workday.
- Paraprofessionals must use TimeClock Plus to clock in at arrival time and clock out at the end of the workday to comply with federal regulations for reimbursing compensatory time.
- All retirees are required to clock in and out of TimeClock Plus every day regardless of their position for state TRS reporting.

Official Time

The data recorded in the TimeClock Plus database is considered the official record of the workday. Disputes over time worked or attendance will be resolved by referring to the official TimeClock Plus records.

Methods for Recording Time

- **Classified Staff (Hourly)** must use the TimeClock Plus biometric clocks situated in the designated area to record their clock in and clock out times. Once the employee ID is entered into the system it will prompt for fingerprint verification through the scanner attached to the clock.
- **Para-professional staff** can use either the biometric clocks or the designated computers to time-stamp their work time. It is the employee's responsibility to monitor their time card data and advise their department TimeClock Plus manager of any missed punches or discrepancies.

- **Lunch Breaks** - TimeClock Plus can (if requested) automatically deduct a lunch break based on the employee's schedule. Rules may vary by department.

Frontline Absence Management (formerly AESOP)

Frontline Absence Management is utilized by the district for substitute placement (for applicable employees) and absence management system (for all campus based teachers and paraprofessionals). Campus absences are entered, fulfilled, and tracked using the Frontline Absence Management system. This service utilizes both online and phone features to communicate available jobs. All absences from Frontline Absence Management are passed to eFinancePlus for official record keeping.

Employee Access Center (EAC)

The Employee Access Center (EAC) module of eFinancePlus is used for absence management for all non-campus/non-classified staff and campus based principals/assistant principal's/associate principals. Employees enter their own leave requests, which are then routed to their managers for approval.

Payroll

The Payroll Department is responsible for processing employees pay as determined and changed by the Human Resources Department. Payroll does not determine the salary for employees. In addition, payroll processes employees direct deposits, benefits deductions, annuities, garnishments, mandatory deductions i.e., TRS deductions, tax withholdings, teacher union deductions and other voluntary and involuntary deductions. Payroll is processed semi-monthly on or before the 10th and 25th. Additionally, the Payroll Department accepts and processed insurance payments from employees who are still eligible for benefits but are out on leave and not receiving a pay check.

Refer to Appendix A for detailed procedures and forms.

Website Link

<http://springisd.org/payroll>

Contact Information:

Main Phone: 281-891-6095
Fax: 281-891-6096
Email: payroll@springisd.org

Board Policies

A complete list of policies related to compensation may be found in the Spring ISD Board Policy Manual.

Payroll Schedule

The Pay Schedule details the reporting dates for each pay period.

Payroll Calendar

The Payroll calendar documents the deadlines for submitting time and absence reports. It also documents Spring ISD scheduled holidays (note: not all campuses/departments have the same holidays).

Workweek

The workweek for all District employees begins at 12:00 a.m. Sunday and ends at 11:59 p.m. Saturday.

Payroll Process

The payroll process is completed with a Batch Cover Sheet by the secretary on or before the deadline specified on the pay schedule. Refer to the Payroll Processing Procedures.

Employee Classification

Per Policy DEAB (Local), the Superintendent or designee determines the classification of positions or employees as “exempt” or “nonexempt” for purposes of payment of overtime in compliance with the Fair Labor Standards Act (FLSA).

- Exempt employees are compensated on a salary basis and not eligible for overtime.
- Nonexempt employees may be compensated on an hourly basis or on a salary basis and are eligible for overtime pay.

Overtime Pay and Compensatory Time

Per Policy DEAB (Local), nonexempt employees shall have the approval of their supervisor before working overtime. An employee who works overtime without prior approval is subject to disciplinary action but will be compensated in accordance with the Fair Labor Standards Act. Overtime will be paid once an employee has **physically** worked over 40 hours in a **workweek**.

Compensatory time for nonexempt employees may be earned in lieu of overtime pay with advanced notice to the employee. Compensatory time is accrued at time and a half and may not accrue beyond a maximum of 60 hours. All compensatory time shall be used within the duty year in which it is earned. Any unused compensatory time remaining shall be paid by the District.

Exempt employees are not paid for overtime or compensated for additional time worked.

Recording Employee Time Worked

Hourly, classified and para-professional employees must clock in and out for timekeeping purposes. It is required that the assigned TCP manager reviews employee timecards daily to monitor for missed punches, exceptions to the work schedule, and time not entered on a daily basis. A manual timesheet shall be submitted when the electronic timekeeping system is unavailable. All manual timesheets shall include the following data: The employee name, employee ID, the day of the workweek, the total hours worked each day in the workweek, lunch periods, the total hours worked for the workweek and the signature of both the employee and the principal/supervisor. The signature of the employee and principal/supervisor is required.

Special event/Stipend or Group extra duty pay spreadsheets

If the district has a major event where employees have an opportunity to work extra hours or when employees are eligible to receive a stipend for services performed, a spreadsheet is acceptable in lieu of individual extra duty pay forms provided the following information and supporting documentation are included with the spreadsheet:

Special event (graduation, banquets, special events at campuses)

Employee name

Employee ID

Workday (Sun-Sat) and date (10th, 11th, etc).

Number of hours worked on each day

Lunch period (if worked over 5 hours)

Total hours worked for the workweek (excluding lunch)

A copy of the employee's time sheet for the workweek

Detailed description of services rendered

Budget/account codes

Signature of Department Head

Stipend /Group Extra Duty Pay Spreadsheets: (25 or more employees)

Documentation from agent providing the stipend

Employee name

Employee ID

Pay period

The amount

Budget/account codes

Signature of Department Head

Recording Absences

Teachers and campus professional employees use the AESOP system for recording absences.

Professional employees housed in the administration building use the Employee Access Center (EAC) to request time off; the direct supervisor is responsible for approving it via the EAC.

Employee Docks

An employee's check will be docked for any absences beyond their accrued leave time as well as unapproved absences per the principal or supervisor. An approved Employee Dock Form must be sent to the Payroll Department to dock the employee's check.

It is at the discretion of the Payroll Office to split the employee's docks over multiple paychecks. An employee may contact the payroll department if multiple docks are needed to be split.

Classified Employees' - Hourly/Even Pay Elections

Hourly employees working in the Transportation or Child Nutrition departments have the option to elect Even Pay/Hourly Pay once a year. Employees hired after the beginning of the school year will be placed automatically on and Hourly Pay and will have the option to enroll in Even Pay for the next school year.

Compensation and Benefits - Leaves and Absences

Immediate Family

Per Policy DEC(LOCAL), the District may require the employee to provide reasonable documentation, such as a child's birth certificate, a court document, a sworn statement from the employee, or other pertinent information, in order to confirm a family relationship.

The term "immediate family" is defined as

- Spouse.
- Son or daughter, including a biological, adopted, or foster child, a son- or daughter-in-law, a stepchild, a legal ward, or a child for whom the employee stands in loco parentis.

- Parent, stepparent, parent-in-law, or another individual who stands in loco parentis to the employee.

Use of Leave for Bereavement (Funeral)

Full-time employees may receive funeral leave and be absent without loss of pay and without deduction from their accrued leave, in the case of death of an immediate family member, for a period not to exceed three days per occurrence. Additional days and all other funerals shall be charged to the employee's accrued leave balance.

For purposes of the Family and Medical Leave Act (FMLA), the definition of spouse, parent, son or daughter, and next of kin may be located in board policy DECA (LEGAL).

- Sibling, stepsibling, and sibling-in-law.
- Grandparent and grandchild.
- Any person residing in the employee's household at the time of illness or death.

Jury Duty

Absences due to compliance with a valid subpoena or for jury duty shall be fully compensated by the District and shall not be deducted from the employee's pay or leave balance. A copy of the jury duty summons is required as proof of absence.

Absences for court appearances related to an employee's personal business shall be deducted from the employee's leave or, at the option of the employee, shall be taken as leave without pay.

Sanctions for Abuse

All employee leave shall be provided for the specific purpose stipulated in policy DEC (LOCAL). It is not intended to be used as a vacation or for mere convenience. Except for discretionary use of state personal leave, documentation may be required for any absence at the discretion of the supervisor. Abuse of the employee leave program is a violation of District policy and may result in disciplinary action up to and including loss of pay, suspension, demotion, or termination of employment, in accordance with appropriate District policies.

Employee Change of Status

Employee change of status requests are sent to Human Resources (e.g. promotion, position changes, etc.). The Payroll Office verifies the employee's gross pay and adjust leave days, if necessary.

Resignations

The Principal or Supervisor is required to notify the Human Resources Department and completes a separation form accompanying the employee's official resignation letter. The Payroll Department will calculate the employee's final contract payoff, any overused leave days, overpayments, benefit refunds/outstanding premiums or outstanding SAFE loans.

Notice of Leave

A Notice of Leave form must be completed and sent to the Human Resources Department at the following emails compensationbenefitsleaves@springisd.org for employees who are absent for **five or more consecutive days** (not on vacation). HR will determine the FMLA eligibility and the Payroll Department will determine if they have accumulated days to use during their leave and/or if the employee needs their contract paid off. The employee's gross pay and leave will be recalculated upon their return to work.

Information and forms regarding FMLA are located at the bottom of the District's Benefits page under the Human Resources Departments section.

- Payroll will notify the secretary (campus) of the number of days the employee has available for you to post in Aesop. If a staff member runs out of days while out on leave, they will be paid off. If a substitute is still needed (staff member out of days), you will create a Vacancy (Aesop) and select FMLA- out of days and assign substitute.
- Please remember to process a Return to Work form and notify the Benefits Department when an employee returns from leave so the employee's paychecks can be reinstated, if they have been paid off due to no available days.

Employee Leaves Packet

The Employee Leaves Packet (located on the Staff Intranet) aims to provide information to employees regarding the leaves process; including the calculation of state and local days available, how the payoff amount is calculated, how the insurance is handled while out on leave, and how the salary is recalculated upon return to work.

Employees are encouraged to contact the Payroll Department prior to the start of leave to discuss any questions or concerns regarding their payroll checks while on leave.

Extra Duty Forms

The Payroll Extra Duty Forms, formally known as supplemental pay forms, are used to pay teachers, tutors, paraprofessionals and nonexempt employees who work extra duties outside his/her regular work schedule, off contract or providing services for another department. Extra duty pay forms may also be used to pay out comp time rather than taking time off. Extra duty pay from should not be processed through a batch. Forms must be submitted to the payroll office accompanying a timesheet.

Extra duty forms are submitted electronically or via manual paper forms. Electronic extra duty forms go through a workflow approval process with the final approval being Payroll. The campus or department secretary or other processors for extra duty forms should refer to the Payroll Calendar for deadlines when submitting forms.

Electronic Extra Duty Pay Form

Electronic Extra Duty Pay Forms are processed for services provided for the following federal programs:

- 21st Century
- Title I
- State Compensatory Education
- Summer School program

Timesheets, sign-in sheets or class rosters are required as supporting documentation. The rates for teachers and tutors will be \$20 and \$30 depending on the type of services provided. Paraprofessionals will be paid 1.5 times their regular rate of pay for each hour worked over 40 hours in a work week.

The electronic extra duty form should not be used to record hours worked for Substitutes and Retirees. Substitutes should record hours in AESOP and retirees are required to clock in and out of Time Clock Plus.

Manual Extra Duty Pay Form

Nonexempt employees who provide services that are not recorded in the timekeeping system and has worked more than 40 hours in a workweek should complete a manual extra duty pay form, have it approved by their supervisor and forward to payroll for processing.

Retirees

TRS Care Surcharge Elections

All retirees electing insurance through TRS are required to pay a \$535 monthly surcharge, which will be set up as a payroll deduction.

TRS Pension Surcharge

Effective September 1, 2021 in accordance with Senate Bill 202, the monthly TRS pension surcharge will no longer be deducted from the retiree's paycheck.

Clock-In Requirements

The District must track actual hours worked for all retirees. All retirees are required to clock in and out using the District's timekeeping system, TimeClock Plus.

Direct Deposit

Employees are encouraged to sign up for direct deposit to receive their payroll funds automatically in their bank accounts. Employees who do not elect to use direct deposit will be issued a pay card (PayCheck Plus) by the Payroll Office

The Authorization for Direct Deposit form is located in the Staff Intranet.

Emergency Payroll

Per Policy DEA (Regulation), Emergency payroll will provide for pay continuance during a period of time (to be defined by the Superintendent or designee) when a District-declared emergency or natural disaster prevents employees from performing their regular duties. In the event of a non-district-declared emergency/natural disaster and the District (or specific units within) remains open for business, employees who are unable to report to work must use accrued vacation and/or leave days to remain in pay status.

Employee Portal

The Employee Access Center is available for all employees. Employees can obtain information regarding their leave taken or requested, paycheck stubs, W-2s, 1095's, and other personal information.

Understanding Form W-2

A document entitled "Understanding Your W-2" is located in the Payroll website which explains what amounts are included in each of the boxes and what the codes mean.

Form W-4

Form W-4, located on the payroll website, is used to determine the correct federal income tax to be withheld from employees at the beginning of employment. Employees can submit a corrected form anytime their personal or financial situation changes.

Budget and Accounting

The Budget and Accounting department is responsible for maintaining the District's budget and all financial transactions. We facilitate the budget process, which is a continuous cycle of planning and evaluation to achieve district goals, ensure that financial information is accurate and kept up-to-date, and provide assistance to administrators on all budget and accounting matters.

Fiscal Year

The district's fiscal year begins on July 1st and runs through June 30th.

Annual Budget Process

Site-based budgeting places the principal and budget managers at the center of the budget preparation process. Principal will act as the budget manager for the individual campus and is responsible for both the preparation and maintenance of the campus budget. Resources will be allocated based on the projected student enrollment for the following school year. A budget template will be provided before your Staffing/Budget meeting, typically in February, to assist each campus in allocating the next school year budget.

Tri-Annual Review Process

Budget amendments are submitted to the Board of Trustees for review and approval in November, February and June, known as the Tri-Annual Review. The change in the budget results from unexpected levels of expenditures from one function level to another for which the budget must be reallocated as mandated by the State.

All budget amendments are required to be adopted by the last day of the fiscal year. The Third Review is of most importance as budget amendments will no longer be approved after this review for the current fiscal year.

Budget and Account Codes

Texas Education Agency (TEA) establishes standard accounting system for school districts. The district uses both the mandatory and optional codes specified by TEA to ensure uniformity when submitting budget and expenditure data to TEA through the Public Education Information Management System (PEIMS).

Budget Unit

A budget unit consists of 13 digits as shown below:

Fund	Fiscal Year	Function	Organization	Program Intent	Project
XXX	X	XX	XXX	XX	XX

Account

An account consists of 6 digits as shown below:

Object	Sub-Object
XXXX	XX

Budget and Account Code Breakdown

Name	Description – Think of the code structure as who, what, when, where and why?
Fund	WHAT pot of money is funding the expenditure?
Fiscal Year	WHEN did the expenditure occur?
Function	WHAT purpose is the money being expended for?
Organization	WHERE is the expenditure occurring?
Program Intent Code	WHO is served by the expenditure?
Project	WHO controls the budget (whose budget is paying for the expenditure)?
Object	WHAT kind of expenditure?
Sub-Object	WHAT is the additional description, if any? Optional: The district assigns a sub-object to further describe the expenditure, or if none, the default is .00

Expenditure Budget Reports

To ensure the proper coding of expenditures and to plan for future spending, a weekly review of the following expenditure budget reports is strongly encouraged:

- **Detail Expenditure Status Report** – A summary report listing the budget amount, outstanding encumbrances, expenditures, and available balance.
- **Expenditure Audit Trail** – A detail report listing each type of expenditure such as purchase order number, deposit, journal entries, unencumbered expenditures (Warehouse Orders, Daniels Orders, Transportation, Print Shop and Child Nutrition orders)

How to Read Your Summary Budget Report

SUNGARD K12 EDUCATION
DATE: 07/18/20XX
TIME: 16:35:11

SPRING ISD
DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 4
EXPSTAI1

SELECTION CRITERIA: orgn.fund='199' and orgn.orgn2=

SORTED BY: FUND, FUNCTION, ORGANIZATION, ACCOUNT
TOTALLED ON: FUND, FUNCTION, ORGANIZATION
PAGE BREAKS ON: FUND

FUND - 199X - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

	Budget funds - includes original budget amount posted on 7/1 and any budget amendments or budget transfers.	Amounts paid during the period (month).	Open purchase orders and open requisitions - amounts not paid but reserved from your budget funds.	Paid amounts from 7/1 through the end of the period.	Remaining budget balance available to spend.
	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
199X-23-001-99-01 6325.00 SPRING HS BOOKS	2,427.00	.00	.00	210.00	2,217.00
199X-23-001-99-01 6329.00 SPRING HS MAGAZINES	.00	.00	.00	.00	.00
199X-23-001-99-01 6394.00 SPRING HS SOFTWARE-ADMINIS	12,580.00	.00	.00	12,495.82	84.18
199X-23-001-99-01 6398.00 SPRING HS COMPUTER/PRINTER	4,509.00	738.80	.00	2,984.64	1,524.36
199X-23-001-99-01 6399.00 SPRING HS GENERAL SUPPLIES	28,329.00	2,119.26	.00	29,477.40	-1,148.40
199X-23-001-99-01 6411.00 SPRING HS TRAVEL - STAFF	500.00	.00	.00	.00	500.00
199X-23-001-99-01 6411.00 SPRING HS TRAVEL OUT-OF-ST	.00	.00	.00	.00	.00
199X-23-001-99-01 6495.00 SPRING HS MEMBERSHIP DUES	480.00	.00	.00	400.00	80.00
199X-23-001-99-01 6498.00 SPRING HS FEES	595.00	.00	.00	595.00	.00
199X-23-001-99-01 6499.00 SPRING HS MISCELLANEOUS OP	2,000.00	.00	.00	.00	2,000.00
TOTAL ORGANIZATION - SPRING HS	76,620.00	3,023.06	100.01	63,927.56	12,592.43
TOTAL FUNCTION - SCHOOL ADMINISTRATION	76,620.00	3,023.06	100.01	63,927.56	12,592.43
199X-31-001-99-01 6269.00 SPRING HS RENTALS - OPERAT	1,400.00	.00	.00	1,140.40	259.60
199X-31-001-99-01 6295.00 SPRING HS PRINTING SERVICE	.00	.00	.00	.00	.00
199X-31-001-99-01 6299.00 SPRING HS MISC CONTRACT SE	.00	.00	.00	.00	.00
199X-31-001-99-01 6399.00 SPRING HS GENERAL SUPPLIES	1,173.00	49.71	.00	1,221.88	-48.88
199X-31-001-99-01 6499.00 SPRING HS MISCELLANEOUS OP	.00	.00	.00	.00	.00
TOTAL ORGANIZATION - SPRING HS	2,573.00	49.71	.00	2,362.28	210.72
TOTAL FUNCTION - GUIDANCE AND COUNSELING S	2,573.00	49.71	.00	2,362.28	210.72

To ensure that the total expenditures do not exceed the budget will require tracking of the following expenditures that do not require a purchase order, hence are not included as outstanding encumbrances on the budget and expenditure reports:

- Office supplies ordered from Daniel's Office Products
- Ricoh Quarterly Click Charges
- Child Nutrition orders
- Field Trips
- Activity Buses
- Print Shop Printing Charges
- Mail Room Postage Charges
- Warehouse Orders

If the total expenditures exceed the total budget at year-end the, campus and departments will be required to reimburse the district by taking a reduction from the next year's budget allocation. Campuses only will have the option to issue a check from the campus Activity Funds.

Campus Accountable Budget Report

Campus Accountable Budget Reports will be sent to campuses the first Wednesday of each month. The reports include your local budget, your ESL budget, your State Compensatory Education Budget, your Title Budget (for Elementary and Middle Schools). Supplemental pay, overtime, discipline management, tutorials, and activity bus budgets are included in these reports. You will be held accountable at year-end for any overages in these budgets. Department's do not receive this type of report.

Campus Accountable Budget - **General Fund**

Budget Unit	Account	Title	Budget	Period Exp	Enc	YTD Exp	Available Bal
199X11XXX1118	6112.MG	DISCIPLINE MANAGEMENT	0.00	0.00	0.00	0.00	0.00
199X11XXX1118	6118.00	EXTRA DUTY PAY - PROFES	10,000.00	0.00	0.00	0.00	10,000.00
199X11XXX1118	6118.MG	DISCIPLINE MANAGEMENT	0.00	427.22	0.00	427.22	-427.22
199X11XXX1118	6128.MG	DISCIPLINE MANAGEMENT	0.00	393.60	0.00	393.60	-393.60

Campus Accountable Budget - **State Comp Ed**

Budget Unit	Account	Title	Budget	Period Exp	Enc	YTD Exp	Available Bal
199X11XXX2458	6118.TU	TUTORIALS	16,000.00	520.00	0.00	520.00	15,480.00
199X11XXX2458	6321.00	INSTRUCTIONAL MATERIALS	4,000.00	0.00	0.00	0.00	4,000.00
199X11XXX2458	6321.SS	INSTRUC MAT-SOFTWARE	0.00	0.00	0.00	0.00	0.00
199X11XXX2458	6399.00	INSTRUCTIONAL MATERIALS	0.00	0.00	0.00	0.00	0.00

Campus Accountable Budget - **Title I**

Budget Unit	Account	Title	Budget	Period Exp	Enc	YTD Exp	Available Bal
211X11XXX3051	6112.00	SUBSTITUTES - PROFESSIONA	0.00	0.00	0.00	1,267.50	-1,267.50
211X11XXX3051	6321.00	INSTRUCTIONAL MATERIALS	6,000.00	0.00	0.00	1,781.09	4,218.91
211X11XXX3051	6321.SS	INSTRUC MAT-SOFTWARE	2,000.00	0.00	0.00	2,000.00	0.00

Campus Accountable Budget **ESL**

Budget Unit	Account	Title	Budget	Period Exp	Enc	YTD Exp	Available Bal
199X11XXX2518	6299.00	MISC CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
199X11XXX2518	6321.00	INSTRUCTIONAL MATERIALS	0.00	0.00	0.00	0.00	0.00
Totals:			0.00	0.00	0.00	0.00	0.00

Budget Transfers and Restrictions

A budget transfer is needed when there are not sufficient funds available in a budget line item for the purchase. Budget transfers are done electronically by the campus bookkeeper or department assistant through eFinancePlus. All transfers are required to be done to the nearest whole dollar (no cents) and must be approved by the budget manager.

Funds can be moved in almost all of your campus/department fund 199, object 6200-6999 budget code accounts to/from any other budget code account in your budget with a few exceptions. If additional funds have been added to your budget for a specific purpose, you cannot move these funds to another account.

Library Funds

These are additional funds added to each campus library budget to be used only for library books and magazines needed in the library. You are allowed to move funds from the magazines budget to the library books budget, if directed to do so by your librarian. Other expenditures for the library, such as supplies, must be funded out of your regular campus budget funds.

A campus is restricted from moving budget funds in the following two library budget accounts:

- 199X-12-XXX-99-XX 6325.35 - Books, Library
- 199X-12-XXX-99-XX 6329.00 - Magazines

ESL Funds

Approval to use these funds is requested through the ESL Campus Spending Plan and sent to the Multilingual Director. Once the form is approved, please forward the approved form to the Budget Manager in Financial Services.

The following funds can only be used for ESL students and transferred within Program Intent Code 25:

- 199X-XX-XXX-25-XX 6321.00 - Instructional Materials

Grants Requirements and Reporting

Grants are awarded through federal, state, and local agencies to carry out the activities of a specific project or program. Funds are to be utilized in a timely manner and in accordance to the terms of the approved budget. Expenditures are not to exceed the initial grant award.

The grant manager will be responsible for controlling, amending the budget as necessary and ensuring that all expenditures are made in compliance with the applicable federal, state, and/or local guidelines and restrictions. Refer to the Procedural Guidelines for Federal and State Programs located on the district portal.

Donations

Cash or check donations to a campus equal to or greater than \$1,000 with restrictions require that the funds be transferred to the Financial Services Department along with a completed Spring ISD Donation Acknowledgement Form. A special revenue expenditure budget will be set up for the amount donated for the campus to charge the expenditures to. This is to ensure that the funds are spent for the purpose designated by the donor.

Guidance for Staff Incentives, Snacks, and Meals in District Policy DE (Regulation)

District Policy DE (Regulation) contains guidelines on allowable/unallowable staff incentives, snacks, and meals purchases. Please refer to our District's Policy Online website for details before planning any purchases for these type of items.

Contact Budget and Accounting for assistance with:

- To request training on eFinancePLUS software.
- Reading or running a eFinancePLUS budget report.
- Questions on the correct budget code to use for a purchase.
- Questions on budget transfers.
- Budget block when entering a purchase requisition and need assistance.
- Set up a new budget code.
- A question on a transaction in your budget report.
- Discover an error in your expenditure budget report that needs to be corrected.

Activity Funds

Activity funds are defined as funds consisting of resources received and held by the school, as trustee, to be expended or invested in accordance with the conditions of the trust. Specifically, they are funds accumulated from the collection of fees, donations, commissions, and school approved money-raising activities. Activity funds are used to promote the general welfare of the school and the educational development and morale of all students.

The Financial Services Department is responsible for maintaining and updating procedures and guidelines for campus and student activity funds for our campuses, providing training for principals, campus bookkeepers and sponsors, and reviewing the activity of the funds to ensure adherence to the procedures and guidelines.

Refer to the Activity Funds Manual found in the link below for details.

Website Link

<http://www.springisd.org/ActivityFunds>

Principal's Responsibility

The school principal is personally responsible for the proper collection, disbursement and control of all school activity fund money relative to the fund in their trust. This responsibility includes the safekeeping, proper accounting and administration of the money in the school, as well as the disbursement of monies for any legal purpose within the guidelines or policies of the fund.

Fundraising Activities

A fundraising activity is any activity involving participation of a student body or a school recognized student group undertaken for the purpose of deriving funds for a school or a school-sponsored group. Fundraising examples include, but are not limited to apparel sales, concessions, book fairs, etc.

- Prior to conducting a fundraiser, a Fundraising Activity Form must be completed and approved by the Principal and Financial Services Department.
- After the fundraiser is complete the fundraiser recap portion of the Fundraising Activity Form must be completed and approved by the Sponsor and Principal within 10 days of the conclusion of the fundraiser.

Crowdfunding Sites

Crowdfunding is the process of requesting a specific gift or donation to fund a specific purchase or project, typically through the use of websites. The districts only allowable crowdfunding site is DonorsChoose.org which may be used to solicit non-cash donations of supplies, materials, or equipment. These shall be shipped directly to the school site or warehouse; be consistent with district standards, and become the property of the district.

A DonorsChoose.org Project Form must be completed by staff member and approved by the principal, technology department (if applicable) and Financial Services prior to submitting the request to the DonorsChoose website.

Receipt of Funds

All monies collected from school activities are to be receipted, recorded and deposited in the appropriate activity fund account. Monies remitted for deposit may be in the form of cash and/or checks and tabulated in the Tabulation of Monies form. Authorized individuals will submit all money collected, receipts (if applicable), and a completed Tabulation of Monies form to the bookkeeper on a daily basis. The Principal is responsible for ensuring that all monies are turned in daily to the campus bookkeeper or to the campus safe.

Armored Vehicle Deposit Pickup

The District has a contract with Brinks Armored Services to provide cash pickup service at all District locations. Deposit pickup schedule shall be distributed from the Senior Accountant – Cash Management at the beginning of each school year.

Purchases

The school principal is fully responsible for all purchases and commitments requiring the present or future disbursement of activity fund money. Staff must have prior approval from the school principal before making a purchase with school funds. Purchases should be made through the District's contracted vendors unless the goods and/or services are not available from them.

Disbursements of Funds

A class or club account is a trust account used for the intended purpose stated when the account was created. The principal must ensure that expenditures from these accounts are within the intended purpose. An Activity Fund Payment Authorization form is the approval to request and issue an activity fund check and must be signed by the Principal. The supporting documentation should include an invoice or an itemized receipt for reimbursements.

Checks

Activity Fund checks are processed at the campus level by the bookkeeper upon receiving approval through the Payment Authorization Form and supporting documentation.

- Checks should be manually signed by two authorized check signers prior to distributing the check
- The Principal is one of the authorized signers

Bank Signature Cards

Each bank account is allowed four authorized check signers, two of whom must be the District's Chief Financial Officer and the school principal. The Activity Funds Bookkeeper cannot be one of the authorized check signers. All checks must be signed by two manual signatures.

Contact the Senior Accountant – Cash Management if one of the authorized check signers leaves the District or changes positions. A new bank signature card will need to be completed to remove the individual and add a replacement signer.

Bank Reconciliation Reports

Bank reconciliation reports are due monthly to the Financial Services Coordinator on the 10th of each month. This report reconciles the bank statement to the posted activity fund balances.

The following reports must be submitted:

- Bank Reconciliation report signed by the secretary and principal
- Activity Ledger report signed by the secretary and principal
- Bank statement
- Outstanding Check report (if applicable)
- Sequential List of Receipts report for deposits in transit (if applicable)

Deposits in Transit

If there are any deposits in transit, the amount shall be supported by the Sequential List of Receipts which indicate the date of the funds being turned in. This occurs when funds are receipted at the end of the closing month but do not get deposited into the bank until the following month.

Principal's Discretionary Funds

Principals are allowed to transfer up to 10% of the net profits for campus-wide fundraisers that are not benefiting a particular group or organization, including but not limited to book fairs, carnival and field days.

Campus Safe Combination

The combination to the safe is required to be changed every time there is a change in administration who has access to open the safe.

Special Audit Requests

Campus Principals have the right to request a special audit of their campus activity funds due to being new to the campus, a change in secretary/bookkeeper, suspicion of misappropriation of funds, or as deemed necessary.

Federal and State Compliance

The Federal and State Compliance Department provides guidance, training, and support to district-office and school-based personnel in the implementation of activities under federal and state programs. The department ensures that support is provided to all of the district's schools and students to ensure compliance with fiscal and programmatic requirements and regulations of all Federal and State Programs.

Web Link

<https://www.springisd.org/Domain/84>

Federal and State Programs

- Title I, Part A - Improving Basic Programs
- Title II, Part A - Supporting Effective Instruction
- Title III, Part A - English Language Acquisition
- Title III, Part A - Immigrant
- Title IV, Part A-Student Support and Academic Enrichment (SSAEP)
- State Compensatory Education (SCE)

On December 10, 2015, President Obama signed into law the "Every Student Succeeds Act" (ESSA), the most recent reauthorization of the Elementary and Secondary Education Act (ESEA). The reauthorized ESEA will replace the version of the law that was reauthorized by the No Child Left Behind Act of 2001 (NCLB) and includes major revisions to the previous statute.

- *(Council of Chief State School Officers)*

Data Management and Compliance-State Reporting

In order to improve the management of data, the Data Management and Compliance Department, has increased the supervision and monitoring of data that impacts funding and compliance. This monitoring focuses on the identification of discrepancies, errors, or omissions of data. Emphasis is placed on all state reporting coding processes in order to ensure that there are appropriate and acceptable documentation at the campus level to support all codes submitted to PEIMS.

Specially designed training is delivered to all campus and district personnel critical to the data management process. Mandatory Spring ISD School Guidelines training is conducted by the Data Management and Compliance Department and includes the following:

- | | |
|---------------------------------------|--------------------------------------------------------------|
| ▪ Procedures for Enrolling Students | ▪ Procedures for At-Risk Coding |
| ▪ Procedures for Withdrawing Students | ▪ Procedures for Career and Technology Coding |
| ▪ Procedures for Posting Absences | ▪ Procedures for Special Education Coding |
| ▪ Procedures for Excusing Absences | ▪ Procedures for Multilingual Coding (LEP/Immigrant/Migrant) |
| ▪ Procedures for Leaver Coding | ▪ Procedures for Grade Changes |
| ▪ Procedures for Discipline Coding | ▪ Procedures for Schedule Changes |
| ▪ Procedures for 504 | |
| ▪ Procedures for McKinney-Vento | |

Procurement and Distribution Services

Procurement and Distribution Services are responsible for all phases of the supply chain, including the acquisition of supplies, materials, equipment and services, the receiving of product into our Distribution Center, delivery to campuses, and the management of District assets in collaboration with Finance and Technology.

Distribution Services is responsible for the Distribution Center (DC), Instructional Materials and collaborates with Finance and Technology to oversee Asset Management.

The Distribution Center Team is responsible for the following areas: central receiving, delivering requisitioned DC Stock Items, distribution of mail to all SISD sites, records pickup, and assisting with special projects.

The Instructional Material Team is responsible for the following areas: purchasing and managing state adopted and dual credit material and supporting campuses regarding the management of instructional materials.

The Asset Management Team collaborates with Finance and Technology to oversee the district's assets. The Fixed Asset Specialist supports Site Based Coordinators, oversees the annual audit of district assets, and oversees the auction of the district's surplus and recycled inventory. The Grounds/Asset Movers complete work orders pertaining to the movement of district assets as well as assisting with grounds and special projects. The Fixed Asset Custodian maintains the Fixed Asset Warehouse and supports the Fixed Asset Specialist and Grounds/Asset Mover Teams.

According to State statutes and District policy, only Procurement personnel are authorized to make commitments to purchase for the District. Spring ISD, therefore, assumes no liability for payment of obligations except those incurred by Procurement.

The Purchasing and Contracts team sources products and services and negotiates contracts on behalf of the District. The team instructs vendors regarding how to register on-line to receive bid notifications from our eSourcing tool, Ion-Wave.

Refer to the Procurement Guidelines found in the link below for details.

Website Link

<https://www.springisd.org/purchasing>

Purchasing

The Purchasing team provides support for the processing of purchase orders. The team's fiduciary responsibility is to ensure the District remains compliant with District, State, and Federal laws and guidelines while striving to meet customer expectations and creating value for the District. The Purchasing team buyers will visit your campus secretary annually and upon request to provide support and review the procurement methods on your campus.

Purchase Requisitions

- New Vendor Add packet – Available on Procurement Services website and can only be accessed by SISD staff members.
- Sole Source justifications – Seldom Exists (vendor affidavit, sole source justification packet, required every fiscal year)
- 48 - 72 hrs. requisition processing time once received in Procurement Services
- Improper Purchase – Purchases of products or services provided without a District-issued purchase order and services contract (when applicable) are considered an improper purchase. Notices of improper purchases will be sent out if necessary.

Purchase Thresholds

- Under \$10,000 (1 vendor quote required.)
- \$10,000 - \$49,999 (Provide Bid #'s, Co-op Contract, Quotes/Bid Tab, Professional Service Contract, Inter-local Agreement, or SISD Sole Source Justification packet)
- \$50,000 and over or 12-month aggregate District-wide spend (Competitive Bids or Co-op Contract, Inter-local Agreement, or SISD Sole Source Justification packet)

For Federal Funds or emergency purchases – Three quotes will be required for all purchases using federal funds, regardless of using a Co-op or formal contract.

Aggregate Spend – Regardless of a requisition amount, if the 12-month aggregate category spend reaches \$50,000, a formal contract, Co-op, inter-local agreement, or Sole Source Justification must be referenced for a purchase.

Sourcing & Contract Management

The Sourcing and Contracts team sources products and services and manages vendor contracts on behalf of the District. The team facilitates solicitations on behalf of its internal customers, instructs vendors regarding how to do business with the District, and acts as a liaison between our vendor community and the District.

- Awarded contracted vendors are listed on Contract Reporter which is located on the Spring ISD website at https://www.springisd.org/contract_reporter. For vendors not listed on Contract Reporter or contracts relating to services, please contact Procurement Services for additional assistance.
- **The Superintendent is the only individual authorized to sign contracts and legally bind the District/Campus.**

*Note: Service contracts are typically required for bouncy houses, DJs and other similar services.

Travel Services

Travel Services is primarily responsible for booking airline, hotel, and rental car reservations for District staff as necessary for various instructional training seminars and conferences.

- Staff members will use good judgment and prudence in the expenditure of District funds when traveling.
- Travel Request Forms require supervisor signature prior to booking reservations.

- Use of federal funds for travel may require additional approval from the Federal and State Compliance Department.

Records Management

The records management team ensures the maintenance, destruction, electronic storage, or other dispositions of the records of the District are carried out in accordance with the requirements of the local Government Records Act. They also provide training and assessment of campus and department records programs.

- The Records Disposition procedures are posted on the Records Management website (www.springisd.org > Departments > Records Management)
- Ensure your staff are aware of these procedures when records or non-records (copies) need to be sent for shredding
- A Records Disposition Log is required when sending records for shredding
- All boxes need to be labeled (official label posted on website)

Print Shop

The Print Shop offers a wide variety of printing and related service for District campuses and departments. You can find a list of services and price list on the Print Shop web page by selecting “Procurement Services” department on the District web site.

- NCR 2 and 3 part (carbon copies) have a 3-day turnaround.
- Padding (note pads, etc.) have a 3-day turnaround.
- Service also includes Tabs (for binders), Binding (spiral books) and Brochures (8.5 X 11, 11 X 17).
- Business Cards- have 3-day turnaround.
- B&W Color Copies- have 3 day turnaround.
- NEW – Laminating

Mail Room

The Mail Room processes all outgoing mail. They also receive, sort and distribute interoffice mail and receive UPS, FedEx, and other miscellaneous packages, arriving at the Administration building. The mail room is the central processing location for District Interoffice mail. You can review a list of services and their associated service level agreement on the Mail Room web page by selecting “Procurement Services” department on the District web site.

- Certified, Certified Return Receipt, Priority Mail, Global Express Mail is received before 2:00 p.m. for same-day shipment.
- FedEx pickups (with budget or pre-paid label) must be received by 11:00 a.m. in order to go out that day.
- UPS pickup is accepted with a pre-paid ARS label only.

Distribution Center

The Distribution Center Team is responsible for the following areas: central receiving, pulling and delivering campus and department requisitioning of DC Stock items, distribution of mail to all SISD sites, records pickup, and assisting with special projects.

Distribution Center Orders/Requisitions

- SISD Sites use Atlantis to requisition DC Stock Items
 - https://lxappsrv.springisd.org/prod_841/
- Site Secretary Training is completed by the Distribution Specialist annually

SchoolDude Work Orders

- SISD Sites use SchoolDude to enter work orders for records pickup
- DC Team uses SchoolDude to track the delivery of central receiving shipments
 - <https://login.schooldude.com>

Instructional Material

The Instructional Material Team oversees the State Adoption of Instructional Material Process and purchasing of dual credit material. The team supports and trains Campus Textbook Coordinators and manages the district's instructional material inventory.

Adoption and Purchase of Instructional Materials

- Responsible for vendor/publisher communication
 - Organize and schedule instructional material presentations for state adoptions
 - Purchase, process, distribute, and audit instructional materials
 - <https://tea.texas.gov/academics/instructional-materials/review-and-adoption-process/the-review-and-adoption-process>
- Oversee the purchasing of dual credit material
 - SISD Dual Credit IM Request Form (shared Google Form)
 - Completed by College and Career Readiness Counselor and Campus Textbook Coordinator
 - Approved for purchase by College and Career Readiness Coordinator

Managing Instructional Materials

- Support and train Campus Textbook Coordinators
 - <https://www.tipwebspringisd.org/tipweb/>
- Conduct 25% mid-year audits
- Conduct full inventory Annual Audits
- Receive and distribute annual consumable materials

Disposal of Out of Adoption Instructional Material

- Pickup - SchoolDude Work Orders assigned to "Distribution Center"
 - <https://login.schooldude.com>
- Return of Instructional Material Process
 - Communicate with the Instructional Material Team prior to the pickup
 - Campus Documentation Required
 - RTS and OA must be returned at different times
 - RTS – Return to Surplus
 - OA – Out of Adoption

Asset Management

The Asset Management Team collaborates with the Finance and Technology Departments to oversee the district's assets. The Fixed Asset Specialist supports and trains the Site Based Coordinators (SBC), reports compliance for the annual asset audits, and oversees the auction of the district's surplus and recycled inventory. The Grounds/Asset Movers complete work orders pertaining to the movement, transfer, and set up of the district's assets as well as assisting with grounds and special projects. The Fixed Asset Custodian maintains the Fixed Asset Warehouse and supports the Fixed Asset Specialist and Grounds/Asset Mover Teams.

Managing District Assets

- **Fixed Asset Specialist**
 - Provides annual support and training to SBCs
 - <https://www.tipwebspringisd.org/TIPIDCore/>
 - Creates, communicates, and reports compliance of asset cycle counts
 - Oversees the auction and/or disposal of surplus and/or unfit inventory
 - Public Surplus
 - <https://www.publicsurplus.com>
 - SISD Webpage > Departments > Procurement > Distribution Services > Asset Management
- **SBC** - Every principal and department head delegates the management of assets to a Site Based Coordinator. The Coordinator will be responsible for supervising all assets by recording, scanning, receiving and transferring of assets.

Transfer of District Assets

- Equipment considered as surplus and/or unfit for further economical usage (including scrap material) may be transferred to the SISD Surplus Warehouse for ultimate disposition.
- Grounds/Asset Mover Team transfers assets site to site
- SchoolDude Work Orders assigned to "Fixed Assets"
 - <https://login.schooldude.com>
 - Non-tagged items require a Fixed Asset Transfer Form
 - J: Drive > District > DISTRIBUTION > Fixed Asset Transfer Form
 - Tagged items require a TIPWeb-IT Transfer
 - <https://www.tipwebspringisd.org/TIPIDCore/>
- Transfer of Technology assets to the Fixed Assets Warehouse require CTS approval
- Equipment cannot be sold by the school, used for the personal use of any employee, or disposed of in any other manner than described herein

Fixed Asset Warehouse

- Fixed Asset Custodian
- Open 2 Days a Week - Monday and Thursday
- SISD employees can request a transfer of items from the Fixed Asset Warehouse to a SISD site, but the items can not be for personal use.
- Transfers from the Fixed Assets Warehouse are completed by the Grounds/Asset movers
- SchoolDude Work Orders assigned to "Fixed Assets" requesting the transfer

- <https://login.schooldude.com>
- Fixed Asset Transfer Form required
 - J: Drive > District > DISTRIBUTION > Fixed Asset Transfer Form

Accounts Payable Department

The Accounts Payable Department (AP) is responsible for processing approved vendor invoices, non-payroll related employee reimbursements, travel and activity funds account reimbursements in a complete, accurate, and timely manner.

Refer to the AP Guidelines found in the website below for more details.

Website

<http://www.springisd.org/accountspayable>

Contact Information:

Main Phone: 281-891-6065
Fax: 281-891-6066
Email: accountspayable@springisd.org

Check Run Schedule

Check runs are processed once a week on Wednesdays.

- The deadline to submit completed documentation must be received in the AP Department by Monday at 12:00 p.m. for the weekly check run; otherwise payment will not be processed until the following Wednesday (this includes requests for staff travel advancements).
- Checks are disbursed and available for pickup on Thursdays after 1:00 p.m. (please note that a prior arrangement must be made to pick up a check).

Payments

Payments are issued to vendors when the following items are completed and sent to the AP Department:

- Purchase Order
- Goods and/or services must be received in eFinancePlus
- Supporting document(s) of an invoice, proof of payment, or itemized receipt
- Blanket and professional contracted invoices must be signed and dated by the budget manager for approval
- Reimbursements for allowable purchases of goods or services are approved by the budget manager, only if the budget manager is not the person requesting reimbursement. In such case, if the budget manager is requesting reimbursement, the approval must come from the budget manager's supervisor or department head.

Open Purchase Order Reports

An Open Purchase Order report is sent automatically at the beginning of each month to all campus principals and secretaries/bookkeepers and department supervisors and assigned accounting clerks. This report aims to identify outstanding purchase orders, to verify if the goods/services have been rendered;

and to ensure timely payment to vendors. It also helps to identify purchase orders that can be closed and to unencumber remaining balances, if any.

Travel Guidelines

The *Travel Guidelines and Procedures* guide contain detailed information regarding travel with a helpful checklist to use when staff members are approved to travel on behalf of the district. All travelers, as well as supervisors approving travel, are responsible for compliance with the provisions of the District's travel policies.

Staff Travel

District employees or board members who are traveling on behalf of the district are allowed to receive a travel advance for their expected expenditures such as hotel, meals, mileage, etc. The following items are required to receive a travel advance:

- An approved Professional Trip Authorization and Final Expense Form and purchase order number must be submitted to the AP Department at least ten days prior to the travel departure date for advancements.
- The approved Final Expense Report (bottom part of the Professional Trip Authorization form), itemized receipts, and supporting documents must be submitted within ten days upon return of trip for reimbursements and/or to finalize the PO with a check made payable to Spring ISD if money is due to district.

Student Travel

Staff members traveling with students for school related events that require an overnight stay can request a travel advance by completing the following:

- A completed Student Travel Authorization and Expense Report – Travel Advance Request Form with a purchase order must be submitted to the AP Department.
- Students must sign the Student Travel Cash Disbursement Form when cash is disbursed to them and submit with the final expense report as a supporting document.

Capital Assets

The Finance Department is responsible for recording capital assets in eFinancePlus to ensure the district's asset balances are reported correctly on the Comprehensive Annual Financial Report (CAFR). Equipment procured by a school regardless of funding source, must be identified in the District's asset management system TIPWeb-IT or eFinancePlus.

Fixed Assets

Campuses and departments must accurately account for all fixed assets regardless of funding source.

Fixed Assets are items purchased that are:

- Tangible in nature
- Having a useful life of two (2) or more years
- Purchased at a cost of \$5,000 or more

Fixed assets include but are not limited to:

- Machinery, Furniture, Playground Equipment
- Other equipment intended to be held or used over a long period of time
- Software license that are useful for more than one year

Site Based Inventory

The Site Based Inventory is comprised of items that have a value of less than \$5,000 and/or sensitive items. Sensitive items that should be recorded in the District's asset management system TIPWeb-IT include but not limited to: desktop computers and laptops; desks; printers; fax machines; tables; chrome books; and smart boards. These assets must be secured and tracked due to the nature of the items.

Site Based Coordinator

Every campus and department must have an appointed Site Based Coordinator. The principal or department head delegates the primary responsibility for accountability of SISD property at the school level to provide assistance with accountability for inventory by appointing a Site Based Coordinator. The Coordinator will be responsible for supervising all assets by recording, scanning, receiving and transferring of assets. The Coordinator will perform periodic cycle counts to complete an annual inventory.

Disposal or Transfer of Assets

Equipment considered as surplus and/or unfit for further economical usage (including scrap material) may be transferred to the SISD Surplus Warehouse for ultimate disposition.

- Before such transfer can occur, arrangements must be made by submitting a work order in SchoolDude with a purpose of "Fixed Asset Transfers".
- All transfer and disposals will require the approval of the Coordinator by submitting an Asset Transfer/Acceptance and Moving of Equipment form
- Equipment cannot be sold by the school, used for the personal use of any employee, or disposed of in any other manner than described herein

Tax Office

Website Link:

<https://www.springisd.org/taxoffice>

Texas Property Tax

Property tax provides more tax dollars for local services in Texas than any other source. Property taxes are local taxes to pay for public schools and many other public services.

Local officials value your property (Harris County Appraisal District) and collect taxes (Tax Office). However, State law governs how the process works.

The Taxpayers' Rights, Remedies, and Responsibilities publication from the Texas Comptroller's office is an excellent guide through the taxation process (visit <http://comptroller.texas.gov/taxinfo/proptax/> to view this publication).

Harris County Appraisal District

The Harris County Appraisal District (HCAD) is responsible for discovering and appraising property for ad valorem tax purposes within the boundaries of Harris County. As a separate political subdivision of the State of Texas, HCAD serves over 500 local taxing jurisdictions.

In addition to appraising various classes of property, the district also maintains accurate property records and determines exemptions that apply to local properties. Hcad website link: <https://hcad.org/>