
Pharr - San Juan - Alamo Independent School District



2015- 2016 Official Budget

Business Office

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***Pharr-San Juan-Alamo
Independent School District***

***Adopted Budget
2015-2016
(September 1, 2015 to August 31, 2016)***



Board of Education

*Mr. Jesus “Jesse” Vela Jr., President
Mr. Guadalupe “Lupe” Rodriguez, Vice-President
Mr. Humberto “Bobby” Rodriguez, Secretary-Treasurer
Mr. Ben Garza, Jr., Asst. Secretary-Treasurer
Mr. Ronaldo “Ronnie” Cantu, Member
Mr. Victor Perez, Member
Mr. Reymundo Gonzalez, Member*

*Dr. Daniel King, Superintendent of Schools
Narciso Garcia, Deputy Superintendent*



Introductory Section
Business Office

TEA Legal Requirements

TEA has developed additional requirements for school district budget preparation as follows:

- The budget must be adopted by the board of trustees, inclusive of amendments, no later than August 31 (June 30 if the district uses a July 1 fiscal year start date).*
- Minutes from district board meetings will be used by TEA to record adoption of and amendments to the budget.*

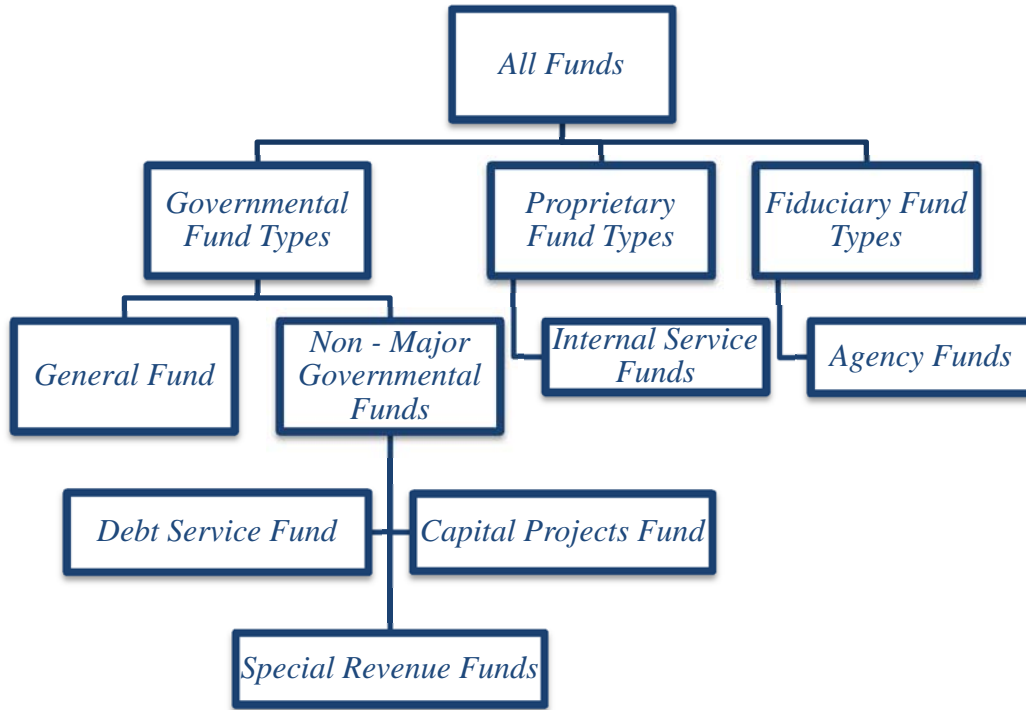
Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates. Funds to be budgeted and reported through PEIMS, both required and optional, are shown in the next exhibit.

Note: *Districts may prepare and approve budgets for other funds and / or with even greater details at their discretion. Such local decisions may affect the need for budget amendments and financial reporting requirements.*

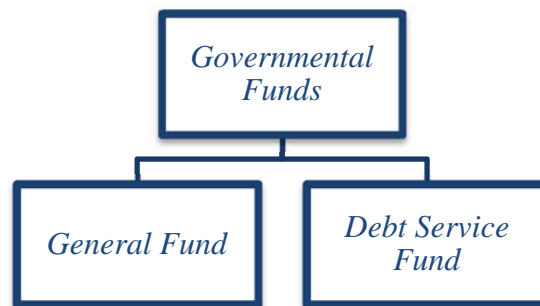
- The officially adopted district budget, as amended, must be filed with TEA through PEIMS (Public Education Information Management System) by the date prescribed in the annual system guidelines. Revenues, other sources, other uses, and fund balances must be reported by fund, object (at the fourth level), fiscal year, and amount. Expenditures must be reported by fund, function, object (at the second level), organization, fiscal year, program intent and amount. These requirements are discussed in further detail in the Data Collection and Reporting module.*
- A school district must amend the official budget before exceeding a functional expenditure category, i.e., instruction administration, etc., in the total district budget. The annual financial and compliance report should reflect the amended budget amounts on the schedule comparing budgeted and actual amounts. The requirements for filing the amended budget with TEA are satisfied when the school district files its Annual Financial and Compliance Report.*

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Fund Structure Diagram



Officially Adopted Funds (See Note 1)



Note 1: Although the School District has a number of funds as shown in the “All Funds” structure Diagram above, the Texas Education Agency requires only the adoption of the General Fund, Food Service and Debt Service Fund in August. Other funds are included in the “All Funds” diagram for information only.

Legal Requirements for Funds to be Budgeted

<i>Fund</i>	<i>Budgeted on an Annual Basis</i>
<i>General</i>	<i>Required</i>
<i>Special Revenue</i>	<i>Optional</i>
<i>Food Service</i>	<i>Required</i>
<i>Debt Service</i>	<i>Required</i>
<i>Internal Service</i>	<i>Optional</i>

***2015-2016
Combined
Official Budget***

Pharr- San Juan-Alamo Independent School District

Government Fund Types

General Fund - This major fund is the District's general operating fund and is used to account for all financial transactions and expenditures associated with the administration and daily operations of the school except for Federal and State grand funded programs, school construction, debt service, food service operations, and interdepartmental services.

Special Revenue Funds - The District maintains one major governmental and four non-major governmental Special Revenue Funds.

- *The IDEA PART B Fund is the major governmental special revenue fund used to account for the costs and operations of education and related services to students with disabilities.*
- *The District Projects Fund is used to account for the costs and operations of programs supported by special purpose grants and reimbursements from the State or other non-Federal governmental entities.*
- *The Title I Fund is used to account for the costs and operations of programs and projects funded by Federal grants.*
- *The Medicaid Fund is used to account for the receipt and expenditure of grants or reimbursements from the Medicaid program.*

Debt Service Fund - This major fund is used to account for the costs and payment of debt service obligations.

Capital Projects Funds - The District maintains one major governmental and four nonmajor governmental capital projects funds to account for all resources used exclusively for acquiring and improving school site, constructing and equipping new school facilities, and renovations.

- *The Construction Fund are the major governmental fund used to account for the costs of capital construction and improvements financed from bond proceeds including, but not limited to capital outlays, professional and technical services, equipment and remodeling, and other renovations*
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Pharr- San Juan-Alamo Independent School District

Proprietary Fund Types

Internal Service Funds - The District maintains two separate Internal Service Funds.

- The Print Shop Fund is used to account for the costs and operations of printing by departments and campuses.*
 - The Health Insurance Fund is used to account for the costs and operations of our self funded health insurance claims and administration of the plan.*
 - The Copier Fund is used to account for the use of copying various department materials*
 - The Workers Compensation fund is used to account for the costs and operation of our self funded workers compensation claims and administration of the plan.*
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Official Budget
by
Fund and Function

Pharr- San Juan-Alamo Independent School District

Function 11. Instructional

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situation. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver enhance or direct the delivery of learning situations to students.

Function 12. Instructional Resources & Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

Function 13. Curriculum Development and Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow through with the development of new or modified instructional methods, techniques, procedures, services, etc.

Function 21. Instructional Administration

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services

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Function 23. School Administration

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- *Supervise all operations of the campus*
- *Evaluate staff members of the campus*
- *Assign duties to staff members maintaining the records of the students on the campus*

Function 31. Guidance and Counseling

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

Function 32. Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- *Investigating and diagnosing student social needs arising out of the home, school or community*
- *Casework and group work services for the child, parent or both*
- *Interpreting the social needs of students for other staff members*
- *Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies)*

Function 33. Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

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Function 34. Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school.

Function 35. Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

Function 36. Co-Curricular

This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in wither a competitive or noncompetitive setting.

Function 41. General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure function of a school district.

Function 51. Plant Maintenance & Operations

This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

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Function 52. Security & Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

Function 53. Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management; computer processing; systems development; analysis of workflows, processes and requirements; coding, testing, debugging and documentation; system integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student accounting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, servers and networked or standalone microcomputers that provide services to multiple functions are to be recorded here.

Function 61. Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

Function 71. Debt Services

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable – Current Year.

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Function 81. Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites including lease and capital lease transactions.

Function 93. Paid to Fiscal Agent

This function code is used for expenditures that are for (1) payments from a member district to a fiscal agent of a shared services arrangement; or, (2) payments from a fiscal agent to a member district of a shared services arrangement.

Function 95. Paid to Juvenile Justice

This function code is used for expenditures that are for the purpose of providing financial resources for Juvenile Justice Alternative Education Programs under Chapter 37, TEC. This function code is used to account for payments to other governmental entities in connection with students that are placed in discretionary or mandatory JJAEP settings.

Function 99. Other Intergovernmental Charges

This code is used to record other intergovernmental charges not defined above.



General Funds





GENERAL FUNDS

REVENUES

	101 CHILD NUTRITION PROG	162 SPECIAL EDUCATION	163 STATE BILINGUAL	164 CATE	165 GIFTED & TALENTED	181 CO-CURRICULAR	188 TRS ON BEHALF	199 GENERAL FUND	Grand Total
5600 TRANSFERS IN	0	6,808,582	0	0	0	5,623,334	0	34,544,195	46,976,111
5700 LOCAL REVENUE	344,550	0	0	0	0	298,700	0	46,981,557	47,624,807
5800 STATE REVENUE	118,000	12,447,778	6,933,699	16,664,808	1,008,071	0	8,311,096	146,193,750	191,677,202
5900 FEDERAL REVENUE	22,637,700	3,222,021	0	0	0	0	0	480,000	26,339,721
Grand Total	23,100,250	22,478,381	6,933,699	16,664,808	1,008,071	5,922,034	8,311,096	228,199,502	312,617,842

EXPENDITURES

	101 CHILD NUTRITION PROG	162 SPECIAL EDUCATION	163 STATE BILINGUAL	164 CATE	165 GIFTED & TALENTED	181 CO-CURRICULAR	188 TRS ON BEHALF	199 GENERAL FUND	Grand Total
11 INSTRUCTIONAL	0	12,624,336	2,609,117	8,565,931	368,410	0	5,272,019	105,563,382	135,003,195
12 INST RES & MEDIA SERV	0	0	0	0	0	0	196,582	4,209,468	4,406,051
13 CURR & INST STAFF DEV	0	100,102	610,300	64,000	160,071	0	47,245	3,041,852	4,023,570
21 INSTRUCTIONAL ADMN	0	967,842	70,411	236,900	0	0	136,221	4,022,518	5,433,892
23 SCHOOL ADMIN	0	0	50,040	0	0	0	441,989	14,989,078	15,481,107
31 GUID & COUNSELING	0	2,015,382	200,000	507,835	0	0	141,454	6,063,552	8,928,223
32 SOCIAL WORK SERVICES	0	306,026	0	0	0	0	144,471	1,818,269	2,268,766
33 HEALTH SERVICES	0	125,210	20,655	0	0	0	100,527	3,565,397	3,811,789
34 TRANSPORTATION	0	0	45,000	0	0	0	334,880	7,731,664	8,111,544
35 FOOD SERVICES	21,836,749	0	0	0	0	0	0	0	21,836,749
36 CO-CURRICULAR	0	3,150	0	370,100	25,958	5,884,164	10,660	4,572,707	10,866,738
41 GENERAL ADMINISTRATION	0	0	0	0	0	0	287,894	7,323,240	7,611,134
51 PLANT MAINT & OPER	0	13,400	0	4,260	0	5,500	1,002,545	30,567,568	31,593,273
52 SEC & MONITORING SERVICE	0	0	0	4,395	0	32,370	131,123	3,452,387	3,620,275
53 DATA PROCESSING SERV	0	0	0	0	0	0	38,238	2,793,619	2,831,857
61 COMMUNITY SERVICES	0	3,000	0	0	0	0	12,195	541,015	556,210
71 DEBT SERVICES	0	0	0	0	0	0	0	612,735	612,735
81 CONSTRUCTION	0	0	0	0	0	0	13,054	10,031,500	10,044,554
93 PAID TO FISCAL AGENT	0	345,000	0	0	0	0	0	0	345,000
95 PAID TO JUVENILE JUSTICE	0	0	0	0	0	0	0	100,000	100,000
99 OTHER INTERGOV CHARGES	0	0	0	0	0	0	0	984,000	984,000
OTHER USES	1,263,501	5,974,933	3,328,176	6,911,387	453,632	0	0	16,215,551	34,147,180
Grand Total	23,100,250	22,478,381	6,933,699	16,664,808	1,008,071	5,922,034	8,311,096	228,199,502	312,617,841

Budgeted Revenues Over/

(Under) Expenditures

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Special Revenue Funds
(For Informational Purposes Only)



SPECIAL REVENUE FUNDS

REVENUES

	211 TITLE I- REGULAR	212 TITLE I- MIGRANT	224 IDEA- PART B FORMULA	225 IDEA- PART B, PRESCHOOL	244 CARL D PERKINS- CAR & TECH	255 TITLEII STAFF DEV & RECRU	263 TITLE III-LEP	272 MEDICAID ADMN PROGRAM	Grand Total
5600 TRANSFERS IN	0	0	0	0	0	0	0	0	0
5700 LOCAL REVENUE	0	0	0	0	0	0	0	0	0
5900 FEDERAL REVENUE	14,114,066	3,178,400	4,031,785	59,231	500,278	1,266,308	1,331,992	170,000	24,652,060
Grand Total	14,114,066	3,178,400	4,031,785	59,231	500,278	1,266,308	1,331,992	170,000	24,652,060

EXPENDITURES

	211 TITLE I- REGULAR	212 TITLE I- MIGRANT	224 IDEA- PART B FORMULA	225 IDEA- PART B, PRESCHOOL	244 CARL D PERKINS- CAR & TECH	255 TITLEII STAFF DEV & RECRU	263 TITLE III-LEP	272 MEDICAID ADMN PROGRAM	Grand Total
11 INSTRUCTIONAL	8,828,045	918,850	3,826,537	59,231	423,078	0	501,882	0	14,557,623
12 INST RES & MEDIA SERV	255,338	0	0	0	0	0	0	0	255,338
13 CURR & INST STAFF DEV	1,661,749	0	0	0	0	1,266,308	696,550	0	3,624,607
21 INSTRUCTIONAL ADMN	1,247,459	496,300	205,248	0	0	0	128,560	0	2,077,567
23 SCHOOL ADMIN	0	0	0	0	0	0	0	0	0
31 GUID & COUNSELING	639,379	1,713,700	0	0	77,200	0	0	0	2,430,279
32 SOCIAL WORK SERVICES	0	31,500	0	0	0	0	0	0	31,500
33 HEALTH SERVICES	8,000	1,500	0	0	0	0	0	170,000	179,500
34 TRANSPORTATION	0	0	0	0	0	0	0	0	0
36 CO-CURRICULAR	0	0	0	0	0	0	0	0	0
41 GENERAL ADMINISTRATION	0	0	0	0	0	0	0	0	0
51 PLANT MAINT & OPER	3,000	250	0	0	0	0	0	0	3,250
52 SEC & MONITORING SERVICE	0	0	0	0	0	0	0	0	0
61 COMMUNITY SERVICES	1,471,096	16,300	0	0	0	0	5,000	0	1,492,396
71 DEBT SERVICES	0	0	0	0	0	0	0	0	0
93 PAID TO FISCAL AGENT	0	0	0	0	0	0	0	0	0
Grand Total	14,114,066	3,178,400	4,031,785	59,231	500,278	1,266,308	1,331,992	170,000	24,652,060

Budgeted Revenues Over/

(Under) Expenditures

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Debt Service Funds

DEBT SERVICE FUNDS

REVENUES

	DEBT SERVICE FUND
5600 TRANSFERS IN	3,783,635
5700 LOCAL REVENUE	8,592,971
5800 STATE REVENUE	18,130,561
Grand Total	30,507,167

EXPENDITURES

	DEBT SERVICE FUND
71 DEBT SERVICES	31,672,111
OTHER USES	0
Grand Total	31,672,111

**Budgeted Revenues Over/
(Under) Expenditures**

(1,164,944)

Internal Service Funds



INTERNAL SERVICE FUNDS

REVENUES

	INTERNAL SERVICE FUND
5600 TRANSFERS IN	0
5700 LOCAL REVENUE	412,001
Grand Total	412,001

EXPENDITURES

	INTERNAL SERVICE FUND
12 INST RES & MEDIA SERV	412,001
41 GENERAL ADMINISTRATION	0
51 PLANT MAINT & OPER	0
OTHER USES	0
Grand Total	412,001

**Budgeted Revenues Over/
(Under) Expenditures**

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