

ROMA ISD

BUSINESS & FINANCE DIVISION

School year 2025-2026

Presented by Pedro O. Alaniz, CFO



Table of Contents

House Bill Finance Summary	3
Budget for School Year 2025-2026	6
Requisition Purchase Order Process	7
Purchasing Procedures	11
Purchasing Deadlines	14
School Travel Procedures	18
Credit Card Use Procedures	21
Campus Activity Accounts	23
Payroll Deadlines	28
Payroll - W-4 Forms and Health Insurance	32
Employee Benefits - BCBS	33
Employee Benefits – Voluntary Insurances	34
Payroll - Employee Portal	35
Payroll – State & Local Leave Days	36
Payroll Schedule	37
Substitute Teacher Procedures	38
Workplace Injuries Procedures	39
Employee Schedules	42
Annual Independent Audit	43
Ongoing Construction Projects	44
Other Information	45
Appendix 1 – TEA FASRAG Accounting Codes	48



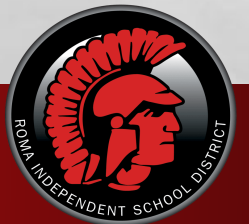
House Bill 2 Finance Summary

1. House Bill 2 Finance Summary

- Major finance and property tax legislation impacting:
- Teacher compensation
- Property tax relief for homeowners
- School safety funding

2. Teacher Compensation

- Increase of \$2,500 for 3 and 4 year teachers & \$5,000 for teachers with over 5 years experience



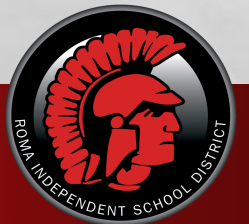
House Bill 2 Finance Summary

3. Property Tax Relief & Homestead Exemption

-Property tax homestead exemption will increase from \$100,000 to \$140,000

-The average home value in our district is \$100,177, most of our taxpayers with the homestead exemption will not pay school property taxes saving up to \$1,600 in school taxes.

-M&O property tax rates will also be reduced to help other taxpayers and business owners.



House Bill 2 Finance Summary

4. State Aid Holds Districts Harmless

- Though local revenue decreases due to lower tax rates, districts do not lose funding.
- State ensures the district full entitlement of the tax decrease.
- District should monitor student ADA trends, local property values and TEA funding formulas.

5. School Safety Funding Increases

- Additional funding for facility upgrades(entry systems,fencing)
- Mental health support and threat assessment programs.
- Districts must submit/update safety and security plans to TEA.



Budget for school year 2025-2026

We are finalizing the budgets for next school year and will present them for approval on August 27th. We are going to add the budgets to the system by September 1st. We will send all principals and department directors copies of all budgets.

Please let us know if you plan to make additions or renovations to your campus and or departments so that we can evaluate and find a funding source.



Requisition/Purchase Order Process

1. Identify Need

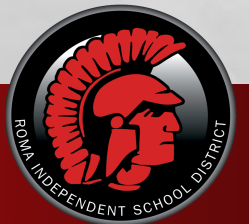
- Staff identify the need for goods or services.

2. Initiate Requisition Request/Budget Verification

- Request quote from an approved vendor.
- Create requisition.(Attach supporting documents)
- Verify appropriate function-object-fund codes.

3. Administrative Approval

- Principal/Administrator reviews the request for alignment with goals and campus improvement plan.



Requisition/Purchase Order Process

4. Submit to Business Office

- Submit the requisition to Business Office.
- Make sure proper procurement method is used.
- Confirm with Federal Programs that the vendor is not suspended or debarred. (Federal Funds Requirement)

5. Purchase Order Issued

- Once the PO is approved it can be sent to the vendor.
- No Purchase Should Be Made Before PO Approval.



Requisition/Purchase Order Process

6. Receipt of Goods/Services

- Campus staff confirms item delivery.
- Verify correctness and completeness.
- Sign and date packing slip and send to Accounts Payable.

7. Invoice & Payment

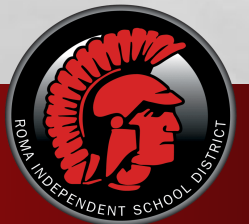
- Vendor submits invoice.
- Accts Payable matches invoice, PO and receiving document.
- Payment is processed by Acctounts Payable.



Requisition/Purchase Order Process

Best Practices & Reminders

- Do not purchase without a Purchase Order unless it is an emergency (medical, safety, plumbing, electrical)
- Do not use personal funds expecting reimbursement unless pre-approved.
- Use approved vendors and purchasing coops. (A list of approved vendors will be provided in our website)



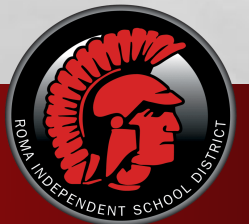
Purchasing Procedures

1. Legal Foundation

To ensure compliance with state laws, board policies and federal regulations in school purchasing please refer to our District's CH Local and Legal and our Purchasing Procedures on our website at

<https://www.romaisd.com/departments/business-finance/purchasing>

- All purchases must align with district mission and approved budget.



Purchasing Procedures

2. Purchasing Thresholds (State)

- Purchases >\$50,000 in the aggregate must follow formal procurement methods.(Bids,RFP's,CSP's)
- Avoid splitting purchases to stay under the threshold.

3. Federal Procurement Rules

- Micro-purchase (<\$10,000) Must be reasonable and be split among vendors
- Purchases between \$10,000 and \$50,000 get 2 to 3 quotes

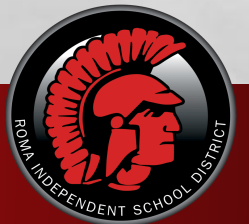


Purchasing Procedures

- Over \$50,000 a formal procurement process is required.
- Check SAM.gov to ensure vendor is not suspended or debarred.

4. Allowable Purchases

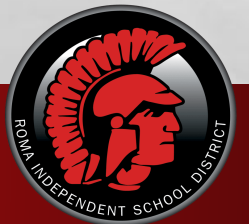
- Use approved vendors and follow district/coop procedures.
- Align all spending with campus and district improvement plans.
- Ensure purchases are tied to student achievement or safety.
- Use correct budget codes and verify availability of funds.
- Retain all quotes, PO's invoices, and receipts for audit.



Purchasing Deadlines

1. Why Purchasing Deadlines Matter

- Compliance with federal and state funding regulations.
- Allows time for receiving, invoicing, and reimbursement processing.
- Ensures all funds are used and liquidated before program closeout.
- Prevents loss of unused funds due to late or ineligible purchases.



Purchasing Deadlines

2. Federal Program Funds – Key Deadlines

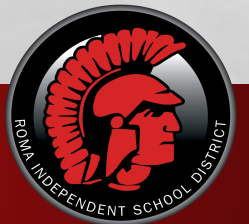
- Federal Funds include Title I, II, III, IV, V, VII, Carl D. Perkins, and IDEA B Special Ed Funds
- Submit requisitions by March 31st.
- All goods and services must be received by May 31st .
- There will be funds available to use during summer school.
- All invoices and documentation must be submitted to the business office by June 15th.



Purchasing Deadlines

3. State Program Funds – Key Deadlines

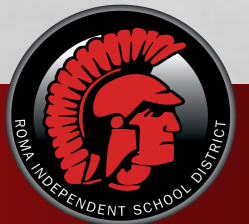
- State Funds include State Comp Ed, ESL, CTE, GT, Special Ed, Early Education.
- Submit requisitions by May 31st.
- All goods and services must be received by June 30th .
- All invoices and documentation must be submitted to the business office by August 15th .



Purchasing Deadlines

4. Best Practices

- Communicate deadlines to teachers and sponsors early.
- Prioritize time-sensitive orders such as technology, curriculum and contracted services.
- Plan ahead for summer needs and training-related expenses.
- Keep audit-ready documentation for all transactions.



School Travel Procedures

1. Overview of Travel Procedures

-Travel includes staff professional development, conferences, student competitions, field trips, UIL events, etc.

2. Confirm the Funding Source

- Before planning or submitting a travel request:
- Identify the correct funding source and program intent code.
- Ensure the purpose of the travel is allowable under the selected funding source.



School Travel Procedures

3. Verify Funds are Available

- Check with your secretary to check the budget balance.
- Confirm sufficient funds are available for all costs (registration, lodging, meals, mileage, subs, etc.)
- If needed submit a budget amendment before proceeding.

4. Submit Travel Request to Superintendent

- Include traveler's name and all details. (include conference agenda or event itinerary)
- No travel should be booked or promised until final approval.



School Travel Procedures



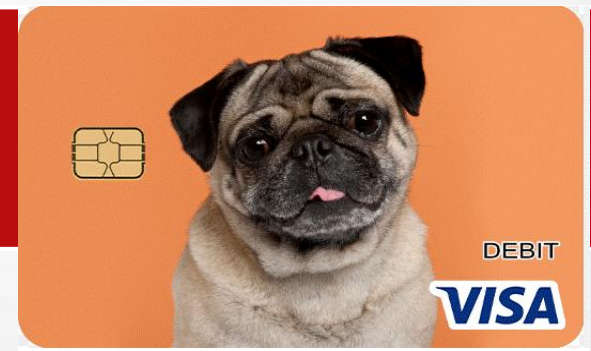
5. Create a Requisition

- Once travel is authorized by the Superintendent submit a requisition in the district's finance system.
- Ensure accurate coding and attach all documentation.
- Verify PO is issued before making purchases (registration, booking hotel, etc.)

6. During and After Travel

- Keep all receipts and proof of payment.
- Follow per diem and mileage rates as set by district policy.
- Submit Travel Reimbursement Form with all documentation.
- Federal funds cannot be issued until after the travel.

Credit Card Use Procedures

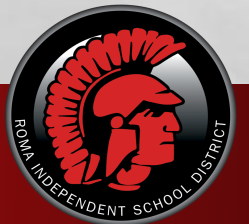


- A district credit card may be used when PO's are not accepted by vendors.
- Make sure you have an approved PO made to the vendor not the credit card.
- Check out credit card with Business Office during normal business hours.
- Tax exemption forms must be used when making any purchases with district credit cards.



Credit Card Use Procedures

- All receipts and credit card must be turned in to the Business Office with an approved PO the same day or the next business day after purchase is complete or after returning from a trip.
- Payment will be processed once the credit card statement is received and matched to the PO.



Campus Activity Accounts

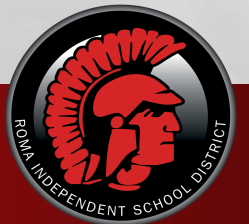
1. Campus Activity Accounts

Student Activity Funds (Fund 865)

- Belongs to student organizations
- Managed by student officers with sponsor guidance.

Campus Activity Funds (Fund 461)

- Belong to the district but allocated to the campus.
- Managed at the discretion of the principal.
- Must align with district educational mission.



Campus Activity Accounts

2. Allowable Uses

- Purchase classroom or student supplies.
- Paying for student awards, incentives and events.
- Covering student travel expenses for academic events.
- Modest staff appreciation costs (meals at training events)
- Expenses for parent engagement.



Campus Activity Accounts

3. Unallowable Uses

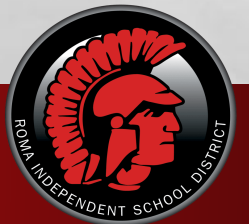
- Gifts for staff(flowers, birthday cakes)
- Donations to outside organizations.
- Cash advances or personal reimbursements without pre-approval.
- Travel or meals for staff-only events unrelated to instruction or student programs.



Campus Activity Accounts

4. Cash Handling & Deposits

- Never leave cash unsecured or overnight in classrooms.
- All collections must be receipted using pre-numbered receipts or POS systems.
- All school district funds must be deposited into the district's depository bank in a timely matter.
- Using undeclared cash for any purpose (even intended for school use) could be considered misuse, theft, or fraud.



Campus Activity Accounts

5. Fundraisers

- All fundraisers must be pre-approved by the campus and Business Office.
- Clearly state the purpose and use of proceeds.

6. Best Practices

- Ensure funds are used appropriately and within policy.
- Monitor account balances.



Payroll Deadlines

1. Why Payroll Deadlines Matter

- Ensures that employees are paid accurately and on time.
- Supports transparency, accountability, and morale.
- Aligns with district payroll cycles and processing schedules.



Payroll Deadlines

2. Types of Extra-Duty Pay

- Tutorials, staff development, UIL coaching
- After-school and Saturday programs
- Extended year/summer school
- Hourly work beyond regular duty



3. Campus Responsibilities

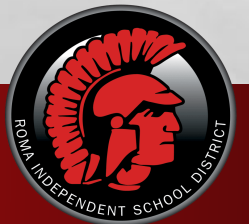
- Ensure staff sign-in for extra-duty pay.
- Verify the work was pre-approved.
- Submit forms to Payroll by the posted deadlines.
- Review coding to ensure proper accounts are used.



Payroll Deadlines

4. Key Payroll Deadlines

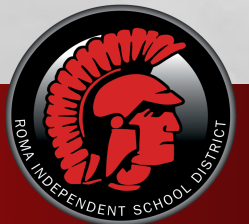
- Our payroll department sent the deadlines for next year.
- Late submissions may delay employee pay.
- Final deadlines are even more critical at the end of the fiscal year in August since the funding belongs to the current year not next year.



Payroll Deadlines

5. Best Practices

- Submit forms by the deadline.
- Make sure it has all the required signatures.
- Make sure it has the correct funding source.
- Maintain a campus calendar of payroll deadlines.
- Submit forms early when possible.
- Conduct mid-month checks for missing paperwork.



Payroll W4 form & Health Insurance

- If you want to make changes to your W4 please access the form on our website at:
<https://www.romaisd.com/departments/business-finance/payroll/w-4-form>
- Health Insurance Open Enrollment for 2025-2026 will start in September.
- Current full-time employees may drop or change coverage for Health Insurance only during this annual open enrollment.
- The deadline of open enrollment will be September 2, 2025. The effective date will be October 1, 2025.



Employee Benefits - BCBS

Blue Cross Blue Shield increased the health insurance rates for next year. We are looking into other alternatives to be able to keep BCBS and continuing offering a free health insurance plan to our full-time employees.

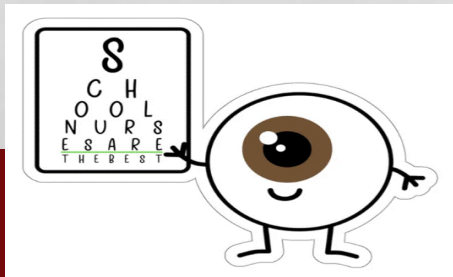


Employee Benefits – Voluntary Insurances

Employee Benefits/Voluntary Insurance information is available at the following link:

<https://www.romaisd.com/departments/business-finance/employee-benefitsinsurances>

All our existing voluntary insurances will be renewed at the same rates. (vision, dental, life insurance, disability, cancer, critical illness, benefit card and other benefits). Open enrollment will be during the month of October and the effective date will be November 1, 2025.



Payroll – Employee Portal



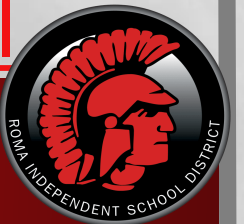
Employee Portal

The Ascender Employee Portal allow employees to view their payroll information such as paychecks, W2's and other payroll and personnel information.

You can create and manage your Employee Portal account. Contact the payroll department to set up an account or if you forget your password or are locked out.

For more information or to access your Employee Portal go to

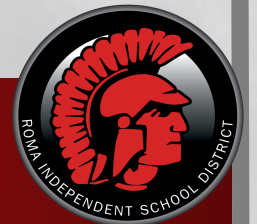
<https://www.romaisd.com/departments/business-finance/payroll>



Payroll – State & Local Leave Days

Attendance (State & Local Leave Days)

Our payroll department is currently working on adding all of our employees leave days to the employee portal so that all employees can have access to their available days.



Payroll Schedule 2025-2026



Roma Independent School District 2025-2026 Payroll Schedule

Direct Deposit funds will be available in your account on pay date.

Semi-Monthly

July 15, 2025
July 25, 2025

August 15, 2025
August 25, 2025

September 12, 2025
September 25, 2025

October 10, 2025
October 24, 2025

November 7, 2025
November 20, 2025

December 5, 2025
December 17, 2025

January 9, 2026
January 23, 2026

February 13, 2026
February 25, 2026

March 13, 2026
March 25, 2026

April 10, 2026
April 24, 2026

May 8, 2026
May 22, 2026

June 12, 2026
June 23, 2026



Substitute Teacher Procedures

- Campuses will be given a budget for substitute teachers
- All long-term substitutes will need to be approved by the Business Office
- Substitute teachers will be monitored to prevent unintentional full-time classification and associated health insurance obligations and avoid financial penalties
- Campuses will submit payment requests for substitutes on a monthly basis.



Workplace Injuries



1. Immediate Response to Injury

- If an employee is injured during working hours make sure the employee is safe and provide immediate assistance.
- If the injury is serious or life-threatening, call 911 immediately.
- For non-emergencies, direct the employee to the campus nurse for evaluation.
- The nurse should assess the injury and document the visit.
- All injuries should be reported and documented immediately.

Workplace Injuries

2. Nurse Assessment and Next Steps

- If the nurse determines it is a minor injury (small cut,bruise)
- Treat the injury and monitor symptoms, if the injury is more serious or the employee wants to see a doctor refer them to an approved medical provider.
- Document and contact the Payroll/Benefits Department immediately for guidance.
- Submit the accident report and witness statement if available to the Benefits Department.
- The Benefits Department will provide worker's compensation documentation and medical referral paperwork.



Workplace Injuries

3. Return to Work & Follow-Up

- Employee must provide doctor's note if absence or restrictions are required.
- The Benefits Department manages workers' compensation claim submission and return-to-work clearance.
- Make sure the employee is cleared by the doctor and business office before they report to work.



Employee Schedules



- All employees schedules will be as approved in the Compensation Plan. (Part-time, 6, 7, 7 hours and 45 minutes and 8 hours)
- Hourly employees should not clock in more than 7 minutes before or after their scheduled time.
- Lunch periods will remain the same for campus employees. Police officers assigned 100% to campuses will remain in the campus and work during their lunch hour.



Annual Independent Audit

- Our independent auditors will be doing our annual audit during the months of September through December.
- They will be going to several campuses and departments.
- Please make sure you have all receipts, invoices and all the backing for all campus activity account transactions including deposits and checks issued.



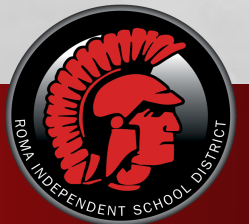
Ongoing Construction Projects

- Multipurpose Center(The Colosseum)
- Gladiator Arena Bleachers & Dressing Rooms
- RHS Softball Dressing Rooms & Parking Lot
- RHS Band Addition
- FJ Scott Gymnasium
- Elementary School Kickabouts
- Transportation Department

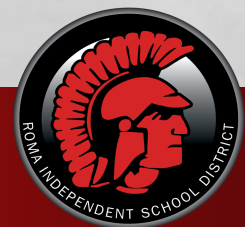


OTHER INFORMATION

- Teacher Incentive Allotment will be paid on August 4th.
- Federal Program Budgets started on July 1st
- General Fund Budgets will start on September 1st
- We will post the 2025-2026 Approved Budget and Compensation Plan on our website once they are approved by our School Board on August 27th.



QUESTIONS?



For more information contact:

Pedro O. Alaniz, CFO palaniz@romaisd.com 956-849-1377.

Andrea Castillo, Payroll Supervisor acastillo@romaisd.com 956-849-1377.

Karmina Cadena, Accounts Payable Supervisor kcadena@romaisd.com 956-849-1377.



Appendix 1. (TEA FASRG account codes)

To access our Business Department website go to romaisd.com and click on Finance/Purchasing. We have all the Budgets, Compensation Plan, Purchasing and also Financial Transparency information that includes everything we do such all the checks we make and a lot of other information. Click on TEA Finance Manuals and then on Accounting Codes Guide.

<https://www.romaisd.com/departments/business-finance/finance-office-resource-guides>

-It Provides guidance on the account codes we will use on the 2025-2026 budget for all campuses and departments.

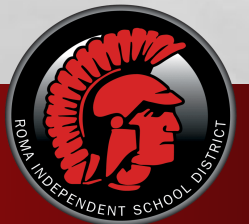
It describes the rules of financial accounting for school districts.



Account codes – TEA FASRG codes

Account Code Structure

XXX	XX	XXXX	XX	XXX	X	XX	XXX
199	11	6399	00	001	6	11	000
fund	function	object	sub	campus	year	program	other



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Fund

- 101 Food Service
- 199 General Fund
- 211 Title I Part A
- 224 Special Ed
- 244 Carl D Perkins (Career & Technology)
- 255 Title II Part A (Teacher/Principal Training)



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Fund

- 263 Title III Part A (LEP)
- 270 Title V Rural & Low Income
- 274 Gear Up
- 289 Title IV Part A
- 429 Special Grants



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Function

- | | |
|-----------------------------|------------------------------------|
| 11 Instruction | 33 Health Services |
| 12 Instructional Resources | 34 Transportation |
| 13 Curriculum Development | 35 Food Service |
| 21 Instructional Leadership | 36 Co-curricular(sports,music,uil) |
| 23 School Leadership | 41 Administration |
| 31 Guidance/Counseling | 51 Maintenance |
| 32 Social Work Services | 52 Security & Monitoring |



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Object

6112 Substitute Salaries

6118 Extra-duty pay Professionals

6121 Extra-duty pay Para-professionals

6119 Base Salary Professionals

6129 Base Salary Para-professionals



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Object

- 6219 Professional Services
- 6239 ESC Services
- 6244 Software Renewals
- 6249 Contracted Maintenance & Repairs
- 6269 Rentals
- 6291 Consulting Services



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Object

- 6311 Gasoline
- 6321 Textbooks
- 6329 Reading Materials
- 6339 Testing Materials
- 6341-6349 (Food Service)
- 6395 Computers
- 6396 Printers
- 6397 New Software
- 6399 Supplies (less than \$5,000)



- 6639 Equipment (over \$5,000)



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Object

6411 Travel – Employee

6412 Travel – Students

6429 Insurance

6439 Election Expense

6494 Reclassified Transportation

6495 Dues

6499 Fees, Awards, graduation expenses, food for meetings



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX **XX** XXX X XX XXX

Sub-Object

10 Academic UIL
21-27 Music Programs
31-52 Sports Programs



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

001 High School

003 I&G

041 Roma Middle School

042 RBMS

103 FJ Scott Elem

105 RT Barrera Elem

106 Emma Vera Elem

Campus/Dept

108 RC Saenz Elem

109 VME

110 DGG Elem

750 Admin

823 Special Ed

834 Transportation

835 Food Service



Account codes – TEA FASRG codes

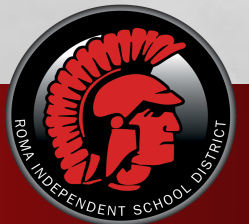
Account Code Structure

XXX XX XXXX XX XXX X XX XXX

School Year

5 for 2024-2025

6 for 2025-2026



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Program Intent Code

- 11 Basic Instruction
- 21 Gifted & Talented
- 22 Career & Technology
- 23 Special Education
- 24 Accelerated Instruction (Supplemental instruction)
- 25 Bilingual (ESL)
- 30 State Compensatory Education & Title I Part A Schoolwide
- 36 Early Education (Prek – 3)
- 38 CCMR (College, Career & Military Readiness)
- 91 Athletics, Cheer & Drill Team



99 Undistributed



Account codes – TEA FASRG codes

Account Code Structure

XXX XX XXXX XX XXX X XX XXX

Optional Codes

The last 3 codes are district optional codes, usually it is 000 but we have special codes for summer expenses and other expenses that need more detail.

