

PHARR-SAN JUAN-ALAMO INDEPENDENT SCHOOL DISTRICT

BOARD OF TRUSTEES

**RESOLUTION DELEGATING LIMITED AUTHORITY TO THE SUPERINTENDENT OR
DESIGNEE TO REALLOCATE APPROPRIATIONS BETWEEN FUNCTIONS WITHIN THE
ADOPTED GENERAL FUND BUDGET**

WHEREAS

1. The Board of Trustees ("Board") adopted the District's General Fund Budget for the 2026-2027 fiscal year (the "Budget") in accordance with Texas Education Code ("TEC") § 44.004;
2. TEC § 44.006 authorizes the Board to amend the adopted budget, TEC § 11.201(d)(6) charges the Superintendent with administering the budget, and District Policies CE (LOCAL) and BJA (LOCAL) address the District's annual operating budget and the Superintendent's duties;
3. The Financial Accountability System Resource Guide, adopted by reference in 19 Texas Administrative Code § 109.41, requires that the Budget be amended by Board action before a functional expenditure category is exceeded and before the close of the fiscal year, and that amendments be reflected in the Board's minutes;
4. The timely and efficient administration and close-out of the Budget occasionally requires reallocation of appropriations of unexpended state funds and local maintenance and operations ("M&O") tax revenues among expenditure functions without increasing the total amount originally appropriated; and
5. The Board finds that delegating limited authority to execute such reallocations, subject to Board ratification, will promote sound fiscal management while maintaining appropriate Board oversight.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. Delegation of Authority

The Superintendent or the Superintendent's designee is hereby authorized to transfer appropriations of unexpended state funds and local M&O tax revenues between expenditure functions within the adopted 2026-2027 General Fund Budget, provided that:

- (a) The total appropriations approved by the Board in the Budget (as it may be amended from time to time by Board action) are not exceeded;
- (b) No transfer reduces or eliminates any appropriation required by law or by a grantor;
- (c) Each transfer is executed on or before the last day of the 2026-2027 fiscal year; and
- (d) The cumulative amount transferred under this authority out of any one expenditure function during the 2026-2027 fiscal year does not exceed twenty-five percent (25%) of that function's appropriation in the Budget as originally adopted.

2. Funds Excluded

This delegation does not apply to:

- (a) Federal program funds;
- (b) Bond proceeds or debt service funds; or
- (c) Grant funds that are legally or contractually restricted for specific purposes.

3. Reporting and Ratification

Each transfer executed under this authority shall be reported in writing to the Board and presented for ratification at the Board's next regularly scheduled meeting, recorded in the minutes of that meeting, and reflected in the District's official accounting records.

4. Duration of Delegation

This delegation shall remain in effect through the last day of the 2026-2027 fiscal year and shall then automatically expire, unless sooner modified or revoked by Board action. The reporting and ratification requirements of Section 3 survive expiration as to any transfer executed before that date.

5. No Increase in Total Budget

Nothing in this Resolution authorizes an increase in the total amount of appropriations approved by the Board for the 2026-2027 fiscal year.

6. Effective Date

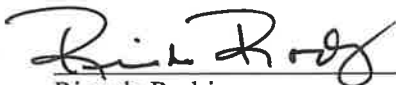
This Resolution shall take effect immediately upon adoption.

7. Ratification of Prior Transfers

The Board ratifies, confirms, and approves each transfer of appropriations between expenditure functions within the 2025-2026 General Fund Budget executed or to be executed by the Superintendent or the Assistant Superintendent for Finance during the 2025-2026 fiscal year.

ADOPTED AND APPROVED by the Board of Trustees of the Pharr-San Juan-Alamo Independent School District on the 26th day of August, 2026, by the following vote:

Ayes: 4 Nays: 1 Abstentions: 2 - did not vote



Ricardo Rodriguez
President, Board of Trustees



Ramona Barron
Secretary, Board of Trustees