



North East Independent School District

8961 Tesoro Drive, San Antonio, Texas 78217

NOTICE OF MEETING OF THE BOARD OF TRUSTEES

Notice is hereby given that a meeting of the Board of Trustees of the North East Independent School District will be held on September 11, 2023. The Board will convene in Open Session at 5:30 PM, then move into Executive Session and resume the public portion of the meeting no earlier than 6:15 PM. The Board will meet on the first floor of the Richard A. Middleton Education Center, 8961 Tesoro Drive, San Antonio, Texas 78217. Such meeting is a regular meeting.

The open session portion of the meeting is livestreamed, and members of the public may view the meeting by going to the North East Independent School District's YouTube channel. Click the link below or type it into your browser.

<https://www.youtube.com/c/NEISDtv>

Items will not necessarily be discussed or considered in the order they are printed. Anyone wishing exhibit information in accordance with Local Board Policy GBA, must contact the Public Information Officer.

MISSION STATEMENT

We challenge and encourage each student to achieve and demonstrate academic excellence, technical skills, and responsible citizenship.

I. ESTABLISHMENT OF QUORUM AND CALL TO ORDER

II. EXECUTIVE SESSION

A. Personnel, including but not limited to Administrative Appointments pursuant to Government Code Section 551.074

1. Routine Personnel including but not limited to Administrative Appointments

a. Assistant Principal of Roosevelt High School

2. Discussion Regarding Job Abandonment by Chapter 21 Contract Employee(s)

3. Discussion Regarding Next Steps in Process for Single Member District 2 Trustee Appointment

III. RECONVENE INTO OPEN SESSION

IV. WELCOME FROM THE BOARD PRESIDENT

V. INVOCATION AND PLEDGE OF ALLEGIANCE

A. Eisenhower Middle School

Presenter: Jason Herrera, Principal

VI. RECOGNITIONS

A. President's Remarks on Acknowledgement of Special Calendar Events

VII. SUPERINTENDENT COMMENTS

VIII. MATTERS FROM THE FLOOR

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XV. ADJOURNMENT	

If, during the course of the meeting, discussion of any item on the agenda should be held in an Executive or Closed Session, the Board will convene in such Executive or Closed Session in accordance with the Open Meetings Act, Texas Government Code, Section 551.071, 551.072, and 551.074.

CERTIFICATE AS TO POSTING OR GIVING OF NOTICE

On this 8th day of September, no later than 5:30 PM, this notice was posted on a bulletin board located at a place readily accessible and convenient to the public at the Richard A. Middleton Education Center, 8961 Tesoro Drive, San Antonio, Texas.

The North East Independent School District does not discriminate
on the basis of race, color, religion, gender, national origin, age or disability



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Rudy Jimenez
Chyla Whitton, Executive
Director for Human
Resources

Subject: Employment of Personnel
New Hires

Related Page(s): None

ACTION ITEM

BACKGROUND INFORMATION

Policy DC (LOCAL) states: "The Superintendent has sole authority to make recommendations to the Board regarding the selection of contractual personnel in the following categories: central office administrator from the director level and above and campus administrator, including principals and assistant principals." Final authority for employment of contractual personnel in these categories shall be retained by the Board.

ADMINISTRATIVE CONSIDERATION

Campus personnel are recommended for employment by campus principals in accordance with TEC § 11.202(b). All other personnel are recommended by appropriate supervisors. In both cases, the candidate deemed "best qualified" has been selected.

BUDGETARY CONSIDERATION

New hires associated with replacement of personnel have been budgeted prior to the hiring process. New hires associated with recently established positions are covered by a contingency fund established by the Board for this purpose. Should the cost of such positions exceed the funds so budgeted, then a separate budget amendment is brought before the Board prior to additional positions being filled.

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board of Trustees of the North East Independent School District approve the hiring of new personnel as presented.

BOARD ACTION REQUIRED

Approval/Disapproval



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter:

Rudy Jimenez
Chyla Whitton,
Executive Director
Human Resources

Subject: Possible action to submit complaint to SBEC for job abandonment by Chapter 21 contract employee(s)

Related Page(s):

ACTION ITEM

BACKGROUND INFORMATION

The Texas Administrative Code § 249.15 subsection (b) states “The SBEC [State Board of Educator Certification] may take any action listed in subsection (a) of this section based on satisfactory evidence that: (5) the person has abandoned a contract in violation of the Texas Education Code § 21.210 (c).” This Education Code provision permits a school district board of trustees to take appropriate action to notify the SBEC when a teacher abandons his or her job by leaving the district outside the allowable window to do so and in breach of the existing contract without good cause for doing so.

ADMINISTRATIVE CONSIDERATION

Formal approval of the proposed recommendation for the SBEC notification of the abandonment of a contract by Chapter 21 contract employee(s) by the Board of Trustees is required.

BUDGETARY CONSIDERATION

Not Applicable

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board of Trustees approve the SBEC notification of the job abandonment by the Chapter 21 contract employee(s). Despite being informed that the District would not allow employee(s) out of their contract, the employee(s) left anyway, thereby forcing the NEISD campus to fill the position during a time of year that is challenging to recruit available and qualified candidates. None of the reasons provided by the employees constituted good cause for the employees to have abandoned their respective contracts.

BOARD ACTION REQUIRED

Approval/Disapproval



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Rudy Jimenez
Chyla Whitton,
Executive Director,
Human Resources

Subject: Balanced District Scorecard

Related Page(s):

PRESENTATION

BACKGROUND INFORMATION

In January/February of 2022, the North East ISD Board of Trustees began to develop a Balanced District Scorecard to define key priorities related to students, staff, stakeholders, and stewardship. The idea was that this would be the strategic vision for education over the next five years in NEISD. Public input was gathered through a survey and numerous focus group sessions, consisting of parents, community members, and staff. The Scorecard was approved by the Board in September of 2022. This presentation is to discuss **Priority #2 Staff: We value our employees and invest in their growth.**

BOARD ACTION REQUIRED

None



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Anthony Jarrett
Alicia Alvarez-Calderon
Senior Director for
Bilingual/ESL Programs

Subject: Bilingual/ESL Program Evaluation

Related Page(s): Presentation

PRESENTATION

BACKGROUND INFORMATION

As stated in Chapter 89, Commissioner's Rules Concerning State Plan for Educating Emergent Bilingual Students, districts are required to conduct an annual evaluation of their bilingual/ESL programs in accordance to Texas Education Code 29.053. This evaluation shall be presented to the Board of Trustees before November 1 in accordance with Texas Education Code 29.062.

ADMINISTRATIVE RECOMMENDATION

None

BOARD ACTION REQUIRED

None



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Anthony Jarrett,
BranDe Merriman,
Director, Performance
And Accountability

Subject: 2023 Accountability Refresh
& STAAR Redesign Information

Related Page(s): Attachment

PRESENTATION

BACKGROUND INFORMATION

According to state law (from Texas Education Code, §39.053 f), the purpose of A-F accountability is:

- to continuously improve student performance
- to eliminate achievement gaps based on race, ethnicity, and socioeconomic status
- to ensure this state is a national leader in preparing students for postsecondary success

This presentation is to provide the Board with supplemental information about the changes to the State of Texas Assessments of Academic Readiness/End of Course (STAAR/EOC) and the accountability system and to answer any questions.

BOARD ACTION REQUIRED

None



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Rudy Jimenez
Tyler Shoemith,
Executive Director,
Pupil Personnel Services

Subject: Board Policy Update 121-FFI (LOCAL)

Related Page(s): FFI (LOCAL)

ACTION ITEM

BACKGROUND INFORMATION

Update 121 includes revisions to the legal policies based on legislative and regulatory changes. Update 121 was presented to the Board of Trustees on August 7, 2023, and it was requested that the updated FFI (Local) policy be revised prior to approval.

ADMINISTRATIVE CONSIDERATION

Update 121- FFI (Local) policy has been updated to reflect recommendations of the Board of Trustees.

BUDGETARY CONSIDERATION

None

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board approve FFI (Local) included in Update 121.

BOARD ACTION REQUIRED

Approval/Disapproval

Note: This policy addresses bullying of District students. For purposes of this policy, the term bullying includes cyber-bullying.

For provisions regarding discrimination and harassment involving District students, see FFH. Note that FFI shall be used in conjunction with FFH for certain prohibited conduct. For reporting requirements related to child abuse and neglect, see FFG.

Bullying Prohibited	The District prohibits bullying, including cyberbullying, as defined by state law. Retaliation against anyone involved in the complaint process is a violation of District policy and is prohibited.
Examples	Bullying of a student could occur by physical contact or through electronic means and may include hazing, threats, taunting, teasing, confinement, assault, demands for money, destruction of property, theft of valued possessions, name calling, rumor spreading, or ostracism.
Minimum Standards	In accordance with law, the Superintendent shall develop administrative procedures to ensure that minimum standards for bullying prevention are implemented. [See FFI (R)]
Retaliation	The District prohibits retaliation by a student or District employee against any person who in good faith makes a report of bullying, serves as a witness, or participates in an investigation.
Examples	Examples of retaliation may include threats, rumor spreading, ostracism, assault, destruction of property, unjustified punishments, or unwarranted grade reductions. Unlawful retaliation does not include petty slights or annoyances.
False Claim	A student who intentionally makes a false claim, offers false statements, or refuses to cooperate with a District investigation regarding bullying shall be subject to appropriate disciplinary action.
Timely Reporting	Reports of bullying shall be made as soon as possible after the alleged act or knowledge of the alleged act. A failure to immediately report may impair the District's ability to investigate and address the prohibited conduct.
Reporting Procedures	To obtain assistance and intervention, any student who believes that he or she has experienced bullying or believes that another student has experienced bullying should immediately report the alleged acts to a teacher, school counselor, principal, or other District employee. The Superintendent shall develop procedures allowing a student to anonymously report an alleged incident of bullying.
Student Report	

Employee Report	Any District employee who suspects or receives notice that a student or group of students has or may have experienced bullying shall immediately notify the principal or designee.
Report Format	A report may be made orally or in writing. The principal or designee shall reduce any oral reports to written form.
Monitoring	<p>The Superintendent shall periodically monitor the reported counts of bullying incidents, and that declines in the count may represent not only improvements in the campus culture because bullying declines but also declines in the campus culture because of a decline in openness to report incidents.</p> <p>The Superintendent shall monitor the reported count of bullying incidents and evaluate the available data to determine if there is a relationship between the number of reported incidences and the campus culture. The Superintendent shall provide the Board with a report of counts of bullying incidents after the fall and spring semesters.</p>
Notice of Report	When an allegation of bullying is reported, the principal or designee shall notify a parent of the alleged victim on or before the third business day after the incident is reported. Absent extenuating circumstances , the principal or designee shall also notify a parent of the student alleged to have engaged in the conduct before ten District business days after the incident is reported.
Prohibited Conduct	The principal or designee shall determine whether the allegations in the report, if proven, would constitute prohibited conduct as defined by policy FFH, including dating violence and harassment or discrimination on the basis of race, color, religion, sex, gender, national origin, or disability. If so, the District shall proceed under policy FFH. If the allegations could constitute both prohibited conduct and bullying, the investigation under FFH shall include a determination on each type of conduct.
Investigation of Report	The principal or designee shall conduct an appropriate investigation based on the allegations in the report. The principal or designee shall promptly take interim action calculated to prevent bullying during the course of an investigation, if appropriate.
Concluding the Investigation	<p>Absent extenuating circumstances, the investigation should be completed within ten District business days from the date of the initial report alleging bullying; however, the principal or designee shall take additional time if necessary to complete a thorough investigation.</p> <p>The principal or designee shall prepare a final, written report of the investigation. The report shall include a determination of whether</p>

bullying occurred, and if so, whether the victim used reasonable self-defense. A copy of the report shall be sent to the Superintendent or designee.

Notice to Parents

If an incident of bullying is confirmed, the principal or designee shall promptly notify the parents of the victim and of the student who engaged in bullying **no later than two District business days.**

District Action

Bullying

If the results of an investigation indicate that bullying occurred, the District shall promptly respond by taking appropriate disciplinary action in accordance with the District's Student Code of Conduct and may take corrective action reasonably calculated to address the conduct. The District may notify law enforcement in certain circumstances.

Discipline

A student who is a victim of bullying and who used reasonable self-defense in response to the bullying shall not be subject to disciplinary action.

The discipline of a student with a disability is subject to applicable state and federal law in addition to the Student Code of Conduct.

Corrective Action

Examples of corrective action may include a training program for the individuals involved in the complaint, a comprehensive education program for the school community, follow-up inquiries to determine whether any new incidents or any instances of retaliation have occurred, involving parents and students in efforts to identify problems and improve the school climate, increasing staff monitoring of areas where bullying has occurred, and reaffirming the District's policy against bullying.

Transfers

The principal or designee shall refer to FDB for transfer provisions.

Counseling

The principal or designee shall notify the victim, the student who engaged in bullying, and any students who witnessed the bullying of available counseling options.

Improper Conduct

If the investigation reveals improper conduct that did not rise to the level of prohibited conduct or bullying, the District may take action in accordance with the Student Code of Conduct or any other appropriate corrective action.

Confidentiality

To the greatest extent possible, the District shall respect the privacy of the complainant, persons against whom a report is filed, and witnesses. Limited disclosures may be necessary in order to conduct a thorough investigation.

Appeal

A student who is dissatisfied with the outcome of the investigation may appeal through FNG(LOCAL), beginning at the appropriate level.

Records Retention Retention of records shall be in accordance with CPC(LOCAL).

Access to Policy and Procedures This policy and any accompanying procedures shall be distributed annually in the employee and student handbooks. Copies of the policy and procedures shall be posted on the District's website, to the extent practicable, and shall be readily available at each campus and the District's administrative offices.

DRAFT



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dr. Anthony Mitchell
Dr. Barry L. Lanford
Executive Director
Facility Maintenance
and Operations

Subject: Board Policy Update 121 – CLB (LOCAL) Related Page(s): CLB (LOCAL)

ACTION ITEM

BACKGROUND INFORMATION

Update 121 includes revisions to the legal policies based on legislative and regulatory changes. Update 121 was presented to the Board of Trustees on August 7, 2023, and it was requested that the updated FFI (Local) policy be revised prior to approval.

ADMINISTRATIVE CONSIDERATION

Update 121- CLB (Local) policy has been updated to reflect recommendations of the Board of Trustees

BUDGETARY CONSIDERATION

None

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board approve CLB (Local) included in Update 121.

BOARD ACTION REQUIRED

Approval/Disapproval

BUILDINGS, GROUNDS, AND EQUIPMENT MANAGEMENT
MAINTENANCE

CLB
(LOCAL)

**Integrated
Pest
Management
Program**

The District is committed to following integrated pest management (IPM) guidelines as required by Chapter 1951 of the Occupations Code and Title 4, Chapter 7 of the Administrative Code in all pest control activities that take place on District property.

Definition

IPM is a pest management strategy that relies on accurate identification and scientific knowledge of target pests, reliable monitoring methods to assess pest presence, preventative measures to limit pest problems, and thresholds to determine when corrective control measures are needed. Under IPM, whenever economical and practical, multiple control tactics shall be used to achieve the best control of pests. These tactics shall include, but are not limited to, the judicious use of pesticides.

Standards

The District's IPM program shall govern the District's use of pesticides, herbicides, and other chemical agents for the purpose of controlling pests, rodents, insects, and weeds in and around District facilities, ~~including residential property primarily used as student housing.~~

IPM Coordinator

The Superintendent shall designate the IPM coordinator(s), who shall be registered with the Texas Department of Agriculture. The IPM coordinator(s) shall receive training in accordance with law and shall provide training to District employees, as necessary.

Application Time
Frame

The IPM coordinator(s), in addition to the responsibilities set out in CLB(LEGAL), shall coordinate with appropriate District administrators or other designated and trained employees regarding pesticide or herbicide applications in accordance with law. The IPM coordinator(s) shall determine when an emergency situation exists and an exception to the 48-hour notice requirement may be made.

No Unauthorized
Application

If the IPM coordinator is a licensed applicator, the IPM coordinator may apply pesticides in accordance with law. No other employee or other person or entity shall be permitted to apply a pesticide or herbicide at a District facility, ~~including residential property primarily used as student housing~~, without the prior approval of the IPM coordinator and other than in the manner prescribed by law and the District's IPM program.



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Rudy Jimenez,
Julie Shore, Executive
Director, Fine Arts

Subject: Contract Agreement for Speech/Debate
Documentary

Related Page(s): Agreement

ACTION ITEM

BACKGROUND INFORMATION

1000 Words is a documentary featuring five high school speech students from around the country who compete in Original Oratory (a speech that usually contains 1000 words). The documentary focuses on the student's background, motivation, work process, and competition experiences. A Churchill senior was selected last year by the production company, Oration Nation, LLC. Filming started in June at the National Speech and Debate Association National Tournament in Phoenix, Arizona.

The production company's schedule would include five visits to the campus for the school year to capture the stages of development as well as filming competitions at various tournaments. The campus visits will include practices inside the classroom and interviews with the coach and the student.

Oration Nation is creating this documentary for educational purposes to be shown at local and national Speech and Debate conferences. Additionally, they have a goal of pitching the project to various streaming distributors as either a single feature or a series. The theme of the project is to focus on the importance of speech and expression by the youth.

ADMINISTRATIVE CONSIDERATION

While the student and parent have already provided interviews outside of the school, administration is asking that Oration Nation, LLC be allowed to film on the Churchill campus and promote the material to a streaming service.

BOARD ACTION REQUIRED

Approval/Disapproval

As of August 29, 2023

Oration Nation LLC
c/o Richard Lee Law, LLP 11 Embarcadero West, Suite 140
Oakland CA 94607
Attn: Isaac Hager

Re: "1000 Words"

To Whom it May Concern:

This letter ("Letter") confirms (a) North East Independent School District's ("NEISD" or "District") interest and desire to be featured in the prospective documentary feature film or series currently entitled "*1000 Words*" (the "Project") based on a concept created by Oration Nation LLC ("Producer"); and (b) that NEISD has obtained any necessary preliminary approval from the NEISD School Board and/or NEISD Superintendent to participate in the Project.

Development: NEISD agrees that Producer will have the right to pitch NEISD as a district to be featured in the Project and submit the Project to a network, buyer or other financier ("Financiers") for the possible development, financing, production, exhibition and/or distribution of the Project and the rights therein ("Disposition"). NEISD shall reasonably cooperate with Producer in connection with the production of a sales tape or other promotional materials to be used as part of the pitches for the Project, so long as no promotional activities go against the District's applicable standards for its communications provided to Producer in writing within sixty (60) days of the date of this Letter.

Good Faith Negotiations: In the event of a Disposition of the Project, the parties shall negotiate in good faith a more formal access agreement for Project production taking into account any Financier requirements which shall grant Producer reasonable access to the NEISD premises and participating staff and student body (subject to Producer's obligation to obtain written releases from any individuals appearing on-camera), and the right to refer to schools within the NEISD by their names. Such access to NEISD premises shall be coordinated through the campus principal, if a campus, or any appropriate District administrator, if another facility. Such access shall also seek to minimize any distraction or disruption to NEISD operations. Furthermore, NEISD will work with Producer in good faith to ensure that individuals appearing on-camera have signed Producer's appearance release and parental agreement (if applicable) consenting to such filming and to obtain any necessary government and other third-party approvals/authorizations reasonably necessary for NEISD to participate in the Services.

Exclusivity: NEISD shall be exclusive to Producer with respect to being the subject of a documentary style television and/or digital Project, and NEISD shall not attach themselves or submit to any third party any project in any media that is similar to the Project. For purposes of this section, "similar" shall mean a documentary related to the same subject matter as the Project, but shall not mean any other television or film projects that deal with other activities in the District.

Publicity: NEISD will not, nor will NEISD authorize any third party to, make any public announcement or issue a press release concerning the subject matter of this Letter, the Project, or NEISD's involvement in the Project without the written approval of Producer.

Rights Granted: All materials created or used for purposes of soliciting prospective Financiers in connection with the Project (including without limitation a so-called "sizzle reel"), as well as the Project itself, will be the sole property of Producer. All creative and business decisions concerning the Project, including, without limitation, any decisions with respect to the financing, development, production, distribution, and/or other exhibition of the Project shall be made by Producer in its sole discretion.

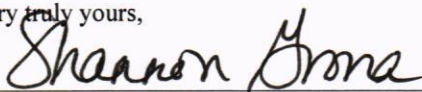
Representations and Warranties: NEISD hereby represents, warrants and agrees that: (a) NEISD will provide the access required under this Letter subject to the terms set forth above; (b) NEISD has the full right and authority to

enter into this Letter, and to grant the rights, consents and permissions herein; and (c) no act or omission by NEISD hereunder will violate any right or interest of any person or entity or will subject Producer to any liability, or claim of liability, to any person or entity.

No Obligation: Nothing in this Letter shall obligate Producer to feature NEISD in the Project or to produce, advertise, exhibit or distribute any production based on the Project.

NEISD has agreed to the foregoing in consideration for the opportunity to be featured in the Project.

Very truly yours,

A handwritten signature in cursive script that reads "Shannon Brown". The signature is written in black ink and is positioned above a horizontal line.

an authorized signatory on behalf of North East Independent School District



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Susan Lackorn, Executive Director
Finance and Accounting

Subject: Defeasance and Calling for
Redemption Certain Currently
Outstanding Obligations

Related Page(s): Attachment

ACTION ITEM

BACKGROUND INFORMATION

A resolution by the Board of Trustees of the North East Independent School District providing for the defeasance and calling for redemption certain currently outstanding obligations designated as "North East Independent School District Variable Rate Unlimited Tax School Building Bonds, Series 2023"; directing that authorized district officials effectuate the redemption of these obligations; and other matters in connection therewith.

District administration is recommending the Board approve an Interest & Sinking (I&S) tax rate of \$0.30. In order to adopt an I&S rate of \$0.30, the Board of Trustees must resolve to use I&S tax revenue to pay down outstanding debt principal coming due in the current fiscal year. This resolution authorizes the District to do so.

ADMINISTRATIVE CONSIDERATION

The resolution delegates to certain District officials the ability to enact the call and redeem certain outstanding bonds and to approve various documents and closing certificates with respect to the bonds. Hilltop Securities, Inc., as the District's financial advisor, and Norton Rose Fulbright US LLP, as the District's bond counsel, will coordinate the administrative aspects for the transaction.

BUDGETARY CONSIDERATION

All fees will be paid from I&S tax revenue.

RECOMMENDATION

All fees will be paid from I&S tax revenue.

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board of Trustees adopt the resolution approving the defeasance of certain outstanding obligations of the North East Independent School District.

BOARD ACTION REQUIRED

Approval/Disapproval

CERTIFICATE OF SECRETARY

THE STATE OF TEXAS §
 §
COUNTY OF BEXAR §
 §
NORTH EAST INDEPENDENT §
SCHOOL DISTRICT §

THE UNDERSIGNED HEREBY CERTIFIES that:

1. On the 11th day of September, 2023, the Board of Trustees (the *Board*) of the North East Independent School District (the *District*) convened in regular session at the District (the *Meeting*), the duly constituted members of the Board being as follows:

Shannon Grona	President
[Vacant]	Vice President
Sandy Hughey	Secretary
David Beyer	Trustee
Steve Hilliard	Trustee
Marsha Landry	Trustee
Diane Sciba Villarreal	Trustee

and all of such persons were present at the Meeting, except the following: N/A, thus constituting a quorum. Among other business considered at the Meeting, the attached resolution (the *Resolution*) entitled:

A RESOLUTION BY THE BOARD OF TRUSTEES OF THE NORTH EAST INDEPENDENT SCHOOL DISTRICT PROVIDING FOR THE DEFEASANCE AND CALLING FOR REDEMPTION CERTAIN CURRENTLY OUTSTANDING OBLIGATIONS; DIRECTING THAT AUTHORIZED DISTRICT OFFICIALS EFFECTUATE THE REDEMPTION OF THESE OBLIGATIONS; AND OTHER MATTERS IN CONNECTION THEREWITH

was introduced and submitted to the Board for passage and adoption. After presentation and discussion of the Resolution, a motion was made by Trustee Hilliard that the Resolution be passed and finally adopted. The motion was seconded by Sciba Villarreal and carried by the following vote:

6 voted "For" 0 voted "Against" 0 abstained

all as shown in the official Minutes of the Board for the Meeting.

2. The attached Resolution is a true and correct copy of the original on file in the official records of the District; the duly qualified and acting members of the Board on the date of the Meeting are those persons shown above, and, according to the records of my office, each member of the Board was given actual notice of the time, place, and purpose of the Meeting and

had actual notice that the Resolution would be considered; and the Meeting and deliberation of the aforesaid public business, was open to the public and written notice of said meeting, including the subject of the Resolution, was posted and given in advance thereof in compliance with the provisions of Chapter 551, as amended, Texas Government Code.

[The remainder of this page intentionally left blank.]

IN WITNESS WHEREOF, I have signed my name officially and affixed the seal of the District, this 11th day of September, 2023.

Sandy Hughes

Secretary, Board of Trustees
North East Independent School District

(DISTRICT SEAL)



A RESOLUTION BY THE BOARD OF TRUSTEES OF THE NORTH EAST INDEPENDENT SCHOOL DISTRICT PROVIDING FOR THE DEFEASANCE AND CALLING FOR REDEMPTION CERTAIN CURRENTLY OUTSTANDING OBLIGATIONS; DIRECTING THAT AUTHORIZED DISTRICT OFFICIALS EFFECTUATE THE REDEMPTION OF THESE OBLIGATIONS; AND OTHER MATTERS IN CONNECTION THEREWITH

WHEREAS, the Board of Trustees (the *Board*) of the North East Independent School District (the *District*) previously adopted an order (the *Order*) on May 8, 2023, authorizing the issuance of obligations designated as “North East Independent School District Variable Rate Unlimited Tax Refunding Bonds, Series 2023”, dated June 15, 2023, in the original principal amount of \$72,055,000 (the *Obligations*); and

WHEREAS, the Obligations are currently outstanding in the principal amount of \$72,055,000 and mature on August 1, 2052; and

WHEREAS, the Obligations are subject to redemption on August 1, 2024 (the *Redemption Date*), at the option of the District; and

WHEREAS, the Order provides the notice requirements to effectuate the redemption of the Obligations; and

WHEREAS, it is in the best interest of the District and the citizens of the District to redeem a portion of the Obligations as herein provided in order to terminate the payment of interest thereon and to reduce the District’s aggregate debt service requirements in the years subsequent to the redemption date; now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH EAST INDEPENDENT SCHOOL DISTRICT THAT:

SECTION 1: A portion of the Obligations in a principal amount not less than \$45,000,000 (but to include such additional amounts due to availability of funds, as hereinafter described) eligible to be redeemed on the Redemption Date, is hereby called for redemption and shall be redeemed on such Redemption Date (the *Redeemed Obligations*). The Board hereby authorizes and directs the Chief Financial Officer or Executive Director of Finance and Accounting to ultimately determine the principal amount of Obligations to be redeemed on the basis of the availability of funds for such purpose by the funding deadline hereinbefore described; provided, however, that in no case shall the principal amount of Obligations be less than \$45,000,000. This notice of redemption is irrevocable upon adoption of this resolution (the *Redemption Resolution*) by the Board. The form of the Notice of Redemption for the Obligations shall be prepared and delivered in the form required by the Order. As directed by an Authorized Official (as hereinafter defined), the District shall transfer on or before the designated Redemption Date its lawfully available funds to the paying agent/registrar for the Redeemed Obligations to effectuate the redemption. Alternatively, the District may transfer its lawfully available funds to an escrow agent in an amount sufficient (when combined with investment earnings on such initial deposit) to pay all costs of interest due and owing on the Redeemed Obligations from the time of such deposit

through the Redemption Date, plus the principal amount of such Redeemed Obligations due and owing at such time of redemption. Upon the making of such deposit, the Redeemed Obligations will be determined to have been defeased and, as a result, discharged and no longer considered outstanding as an obligation of the District in accordance with applicable Texas law.

SECTION 2: The President, Vice President, or Secretary of the Board, the District's Superintendent of Schools, the Chief Financial Officer and the District's Executive Director of Finance and Accounting (each of the foregoing, an *Authorized Official*) are each authorized and instructed to give notice of redemption described herein to the paying agent/registrars for the Obligations, called for early redemption as provided in the Order.

SECTION 3: Each Authorized Official is authorized to evidence adoption of this Redemption Resolution and to do any and all things necessary or convenient to effect the redemption described herein and otherwise give effect to the intent and purpose hereof, including the selection of an escrow agent and verification agent and execution of an escrow agreement.

SECTION 4: The Board hereby approves payment from lawfully available District funds of professional fees and expenses of the District's Bond Counsel, the District's Financial Advisor, the paying agent/registrars for the Obligations, respectively, and any other party whose services have been determined by the District to be necessary to accomplish the purpose and intent of this Redemption Resolution, including any escrow agent or verification agent, if applicable.

SECTION 5: The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Redemption Resolution for all purposes and are adopted as a part of the judgment and findings of the Board.

SECTION 6: All orders and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Redemption Resolution are hereby repealed to the extent of such conflict, and the provisions of this Redemption Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 7: This Redemption Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 8: If any provision of this Redemption Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Redemption Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the Board hereby declares that this Redemption Resolution would have been enacted without such invalid provision.

SECTION 9: It is officially found, determined, and declared that the meeting at which this Redemption Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Redemption Resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 10: Though such parties may be identified, and the entry into a particular form of contract may be authorized herein, the Board hereby delegates to the Superintendent of Schools,

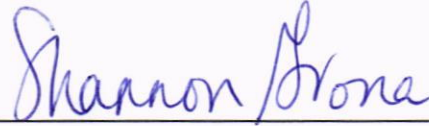
the Chief Financial Officer and the District's Executive Director of Finance and Accounting the authority to independently select the counterparty to any agreement with an escrow agent, verification agent or any other contract that is determined by the Superintendent of Schools, the Chief Financial Officer and the District's Executive Director of Finance and Accounting, the District's Financial Advisor, or Bond Counsel to be necessary or incidental to carry out the provisions of this Redemption Resolution, as long as each of such contracts has a value of less than the amount referenced in Section 2252.908 of the Texas Government Code (collectively, the *Ancillary Bond Contracts*); and, as necessary, to execute the Ancillary Bond Contracts on behalf and as the act and deed of the District. The Board has not participated in the selection of any of the business entities which are counterparties to the Ancillary Bond Contracts.

SECTION 11: This Redemption Resolution shall be in force and effect from and after its final passage, and it is so resolved.

* * * *

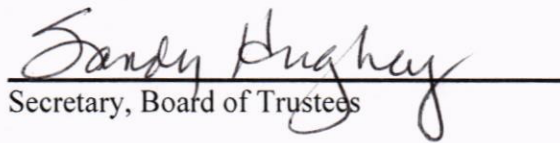
PASSED AND APPROVED, this the 11th day of September, 2023.

NORTH EAST INDEPENDENT
SCHOOL DISTRICT



President, Board of Trustees

ATTEST:



Secretary, Board of Trustees

(DISTRICT SEAL)



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NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Susan Lackorn, Executive Director
Finance and Accounting

Subject: Tax Rate Designee

Related Page(s): Attachment

ACTION ITEM

BACKGROUND INFORMATION

Section 26.04 of the Property Tax Code requires that the no-new-revenue tax rate and the voter-approval tax rate be submitted to the Board of Trustees. Tax Code 5.07 requires a designated officer or employee to use the tax rate calculation forms prescribed by the comptroller in calculating the no-new-revenue tax rate and the voter-approval tax rate.

ADMINISTRATIVE CONSIDERATION

The District contracts with Moak, Casey & Associates to calculate the no-new-revenue and voter-approval tax rates for the annual public notice. The Chief Financial Officer and staff work with Moak, Casey & Associates to complete these required forms.

BUDGETARY CONSIDERATION

No budgetary consideration required.

RECOMMENDATION

It is recommended that the Board of Trustees adopt the resolution appointing the District's Chief Financial Officer as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

BOARD ACTION REQUIRED

Approval/Disapproval

**RESOLUTION OF THE BOARD OF TRUSTEES OF
NORTH EAST INDEPENDENT SCHOOL
DISTRICT**

WHEREAS, the Board of Trustees ("Board") of the North East Independent School District ("District") is authorized by Texas Education Code § 11.151 to govern and oversee the management of the public schools in the District; and

WHEREAS, the Board, as authorized by Texas Education Code § 45.002, .003(a) may levy, assess, and collect annual ad valorem taxes for the maintenance of the district's schools; and

WHEREAS, after the District's assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district; and

WHEREAS, the designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax Code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate; and

WHEREAS, pursuant to Texas Tax Code § 26.04(c), (d-1), (d-3), as soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the district, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the district is located; now, therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH EAST INDEPENDENT SCHOOL DISTRICT THAT:

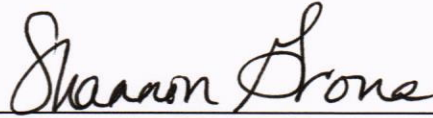
RESOLVED, the Board of Trustees hereby appoints the District's Chief Financial Officer as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

RESOLVED, the authority granted by this resolution is effective henceforth unless the Board takes action to change the title of the appointee.

* * * *

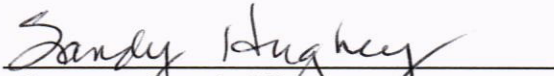
PASSED AND APPROVED this 11th day of September, 2023 by the Board of Trustees for the North East Independent School District.

NORTH EAST INDEPENDENT
SCHOOL DISTRICT



President, Board of Trustees

ATTEST:



Secretary, Board of Trustees

(DISTRICT SEAL)





NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Susan Lackorn, Executive Director
Finance and Accounting

Subject: No-New-Revenue & Voter-
Approval Tax Rates

Related Page(s): Attachment

ACTION ITEM

BACKGROUND INFORMATION

Section 26.04 of the Property Tax Code requires that the no-new-revenue tax rate and the voter-approval tax rate be submitted to the Board of Trustees.

ADMINISTRATIVE CONSIDERATION

The District contracts with Moak, Casey & Associates to calculate the no-new-revenue and voter-approval tax rates for the annual public notice. The no-new-revenue rate is \$1.051685 and the voter-approval rate is \$1.010500. The worksheets used to calculate these rates must be added to the adopted budget as an appendix.

BUDGETARY CONSIDERATION

No budgetary consideration required.

RECOMMENDATION

It is recommended that the Board of Trustees accept the tax rate computations for tax year 2023 for the North East Independent School District. Further, it is recommended the Board of Trustees append the 2023-2024 adopted budget with the calculation worksheets.

BOARD ACTION REQUIRED

Approval/Disapproval

2023 Property Tax Rates in the North East Independent School District

The following presents information about three tax rates:

- **Last year's tax rate** is the actual rate the school district used to determine property taxes last year.
- **This year's no-new-revenue tax rate** (formerly referred to as the effective tax rate) would impose the same total taxes as last year if you compare properties taxed in both years, less improvements made to those properties. It does not account for impacts in state aid or recapture that would occur if the rate was adopted.
- **This year's voter-approval tax rate** (formerly referred to as the rollback tax rate) is the highest tax rate the school district can set before it must hold a tax ratification election.

The rates are given per \$100 of property value.

Last year's tax rate:

Last year's maintenance and operation tax rate	\$0.882200/\$100
Last year's debt rate	\$0.300000/\$100
Last year's total tax rate	\$1.182200/\$100

This year's no-new-revenue tax rate: \$1.051685/\$100

This year's voter-approval tax rate:

This year's voter-approval maintenance and operation tax rate	\$0.710500/\$100
This year's debt rate	\$0.300000/\$100
This year's voter-approval tax rate	\$1.010500/\$100

Source: Moak Casey, LLC

2023 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 Agreements

North East Independent School District

(210) 407-0000

School District's Name

Phone (area code and number)

8961 Tesoro Drive, San Antonio, TX 78217

www.neisd.net

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 52,473,609,692
2.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 7,766,729,615
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 44,706,880,077
4.	2022 total adopted tax rate.	\$ 1.182200 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values:	\$ 3,442,355,771
	B. 2022 values resulting from final court decisions:	– \$ 3,231,578,725
	C. 2022 value loss. Subtract B from A. ³	\$ 210,777,046
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 3,908,344,258
	B. 2022 disputed value:	– \$ 3,908,344,258
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 210,777,046
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 44,917,657,123
9.	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022 Enter the 2022 value of property in deannexed territory. ⁵	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

⁵ Tex. Tax Code § 26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023 If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freoport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ <u>60,676,695</u></p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>4,962,491,845</u></p> <p>C. Value loss. Add A and B. ⁶</p>	\$ <u>5,023,168,540</u>
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value. \$ <u>0</u></p> <p>B. 2023 productivity or special appraised value: - \$ <u>0</u></p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>5,023,168,540</u>
13.	Adjusted 2022 taxable value. Subtract Line 12 from Line 8.	\$ <u>39,894,488,583</u>
14.	Adjusted 2022 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>471,632,644</u>
15.	<p>Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁸</p>	\$ <u>2,968,232</u>
16.	<p>Adjusted 2022 levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p>	\$ <u>474,600,876</u>
17.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰</p> <p>A. Certified values.¹¹ \$ <u>49,568,214,453</u></p> <p>B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u></p> <p>C. Total 2023 value. Subtract B from A.</p>	\$ <u>49,568,214,453</u>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ <u>2,972,805,829</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ <u>2,972,805,829</u>
19.	<p>2023 tax ceilings. Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵</p>	\$ <u>6,913,597,348</u>

⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.012(13)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code §§ 26.012, 26.04(c-2)
¹¹ Tex. Tax Code § 26.012(6)
¹² Tex. Tax Code § 26.01(c) and (d)
¹³ Tex. Tax Code § 26.01(c)
¹⁴ Tex. Tax Code § 26.01(d)
¹⁵ Tex. Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 45,627,422,934
21.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
22.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	\$ 499,769,064
23.	Total adjustments to the 2023 taxable value. Add lines 21 and 22.	\$ 499,769,064
24.	Adjusted 2023 taxable value. Subtract line 23 from line 20.	\$ 45,127,653,870
25.	2023 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.051685/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district’s maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate :**²⁰ A district’s enrichment tax rate is defined as any tax effort in excess of the district’s MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district’s maintenance and operations (M&O) tax rate. Districts cannot increase the district’s M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district’s debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district’s website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts’ maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.660500/\$100
27.	2023 enrichment tax rate. Enter the greater of A and B. ²⁶ A. Enter the district’s 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) 0.050000 \$ 0.050000/\$100 B. \$0.05 per \$100 of taxable value \$ 0.050000/\$100	\$ 0.050000/\$100
28.	2023 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district’s maximum compressed rate. ²⁷	\$ 0.710500/\$100

¹⁶ [Reserved for expansion]
¹⁷ [Reserved for expansion]
¹⁸ Tex. Tax Code §26.08(n)
¹⁹ Tex. Edu. Code §48.2551(a)(3)
²⁰ Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032
²¹ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
²² Tex. Edu. Code §45.0021(a)
²³ Tex. Edu. Code §11.184(b)
²⁴ Tex. Edu. Code §11.184(b-1)
²⁵ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
²⁶ Tex. Tax Code §26.08(n)(2)
²⁷ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p>Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district’s budget as M&O expenses. <p>A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.</p> <p>Enter debt amount: \$ <u>152,052,650</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. – \$ <u>0</u></p> <p>C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. – \$ <u>15,170,379</u></p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ <u>136,882,271</u>
30.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
31.	Adjusted 2023 debt. Subtract line 30 from line 29D.	\$ <u>136,882,271</u>
32.	<p>2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁰</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³¹ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate <u>99.57</u> %</p> <p>C. Enter the 2021 actual collection rate <u>99.27</u> %</p> <p>D. Enter the 2020 actual collection rate <u>99.17</u> %</p>	<u>100.00</u> %
33.	<p>2023 debt adjusted for collections. Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p>	\$ <u>136,882,271</u>
34.	2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>45,627,422,934</u>
35.	2023 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.300000</u> /\$100
36.	<p>2023 voter-approval tax rate. Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system’s abolition to the sum of Lines 28 and 35.³²</p>	\$ <u>1.010500</u> /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p>Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.³³ The school district shall provide its tax assessor with a copy of the letter.³⁴</p>	\$ <u>0</u>

²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)
³¹ Tex. Tax Code §26.04(b)
³² Tex. Tax Code §26.08(g)
³³ Tex. Tax Code § 26.045(d)
³⁴ Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2023 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 45,627,422.934
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.000000 /\$100
40.	20223 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.010500 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.³⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.182200 /\$100
42.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
43.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.000000 /\$100
44.	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.010500 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate..... \$ 1.051685 /\$100
 Enter the 2023 NNR tax rate from Line 25.

Voter-Approval Tax Rate..... \$ 1.010500 /\$100
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.³⁶

print here → Daniel Villarreal
 Printed Name of School District Representative

sign here → Daniel Villarreal
 School District Representative

8/31/2023
 Date

³⁵ Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)
³⁶ Tex. Tax Code §26.04(c)



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Susan Lackorn, Executive Director
Finance and Accounting

Subject: Adoption of 2023-2024 Tax Rates

Related Page(s): Attachment

ACTION ITEM

BACKGROUND INFORMATION

As a taxing unit authorized to pay both maintenance and operations (M&O) and debt service expenditures with property taxes, the District must adopt its rate in two separate components: one for M&O and one for debt service.

The “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” was published on June 9, 2023. The proposed tax rate in the notice reflected a total tax rate of \$1.1450. The tax rates being adopted by the Board must each be less than or equal to the rates published in the notice.

ADMINISTRATIVE CONSIDERATION

The following tax rates per \$100 of valuation are required in order to fund the 2023-2024 operations budget and to pay principal and interest on outstanding bonds:

Maintenance & Operation Rate (General Operating Fund)	\$0.7105
Interest & Sinking Rate (Debt Service Fund)	<u>0.3000</u>
Total Tax Rate:	<u>\$1.0105</u>

BUDGETARY CONSIDERATION

No budgetary consideration required.

ADMINISTRATIVE RECOMMENDATION

It is recommended the North East Independent School District Board of Trustees adopt the attached ordinance levying the Maintenance & Operations and Interest & Sinking taxes for the 2023-2024 year.

BOARD ACTION REQUIRED

Approval/Disapproval

NORTH EAST INDEPENDENT SCHOOL DISTRICT

AN ORDINANCE FIXING AND LEVYING SCHOOL DISTRICT AD VALOREM TAXES FOR THE NORTH EAST INDEPENDENT SCHOOL DISTRICT FOR THE YEAR 2023 - 2024 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF:

Whereas, the Board of Trustees of North East Independent School District finds for carrying out the duties and responsibilities placed upon the district by law, for the tax year 2023 taxes must be levied to provide the revenue requirements of the budget for the ensuing year and;

Whereas, the Board of Trustees of North East Independent School District further finds all things prerequisite to the passing of this ordinance, including all notices of hearings, consideration of budget and all other things have been done and performed; and

Whereas, the Board of Trustees of North East Independent School District further finds the taxes for the year 2023, hereinafter levied are necessary to pay all lawful expenses of the district and to carry out the duties and obligations placed upon said school district by law (and to provide the required sinking fund on outstanding bonds of the school district during the ensuing year):

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE NORTH EAST INDEPENDENT SCHOOL DISTRICT:

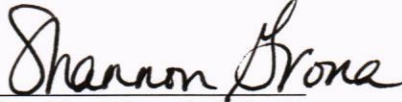
SECTION 1. For the further maintenance of public schools in this school district (and to pay the principal and interest on outstanding bonds of the district falling due) during the ensuing year, and for all other lawful purposes, there is hereby levied and ordered to be assessed and collected for the tax year 2023, and for each year thereafter until it be otherwise provided and ordained, on all property situated within the boundaries of this school district, and not exempt from taxation by valid laws, an ad valorem tax made up of two components:

Maintenance & Operation (General Operating Fund)	\$0.7105
Interest & Sinking (Debt Service Fund)	<u>0.3000</u>
Total Tax Rate:	<u>\$1.0105</u>

The Maintenance and Operation (General Operating Fund) tax rate of \$0.7105 will be used for maintenance and operations and the Interest & Sinking (Debt Service Fund) tax rate of \$0.300 will be used to pay principal and interest on outstanding bonds and related executed credit agreements. The tax rate will be assessed per one hundred dollars (\$100) valuation of such property.

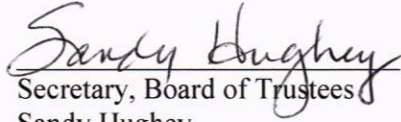
SECTION 2. This ordinance shall become effective from and after its passage. At a meeting of the Board of Trustees of the North East Independent School District on September 11, 2023, a quorum was present and the trustees voted unanimously to adopt this ordinance.

APPROVED:



President, Board of Trustees
Shannon Grona

APPROVED:



Secretary, Board of Trustees
Sandy Hughey



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Marcos Zorola, Executive Director
Management Information Services

Subject: TEA Login (TEAL)

Related Page(s): None

ACTION ITEM

BACKGROUND INFORMATION

The Texas Education Agency (TEA) provides North East ISD access to a wide variety of web-based applications ranging from accountability reports, electronic grants, audit and financial reports as well as Public Education Information Managements System (PEIMS) data. TEA controls district access to these applications through the TEA Login (TEAL) that requires each person with access to data, have a TEA approved security clearance. North East ISD currently has hundreds of authorized users that include both central office and campus-based personnel. Data accessed through TEA applications contains confidential student and personnel information that is protected under the Family Educational Rights and Privacy Act (FERPA).

ADMINISTRATIVE CONSIDERATION

TEA now requires the Superintendent of each district to periodically monitor and authenticate each local TEAL account. As this requirement could place an unreasonable burden on the superintendent, the district does have the option of appointing a superintendent designee(s) to monitor the accounts provided the individuals are approved by the local Board of Trustees.

ADMINISTRATIVE RECOMMENDATION

It is recommended the Board of Trustees authorize Stephanie A. Tucker, North East ISD Senior PEIMS Manager, to act as the superintendent designee for approving staff requests (also referred to as “submitting requests” to TEA) for access to one or more TEA web applications accessed through TEAL. This authorization is valid for the period starting October 1, 2023 to September 30, 2024.

BOARD ACTION REQUIRED

Approval/Disapproval



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Susan Lackorn, Executive Director
Finance and Accounting
Lydia Flores, Director
Budget & Financial Analysis

Subject: Budget Amendment #1

Related Page(s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

The 2023-2024 fiscal year budget was adopted on June 19, 2023. Estimated revenue and appropriations are subject to change on a regular basis.

In the General Fund, Budget Amendment #1 includes an increase to appropriations for property insurance of \$750,000 and encumbrances (obligations) of the District from the previous fiscal year which were not liquidated by year end as well as certain dedicated sums that were not expended by June 30, 2023. The District “rolls-forward” these obligations to the current fiscal year. This amendment includes an adjustment of \$2,822,559 to the budget for these encumbrances.

No changes are being made to the Debt Service Fund or the School Nutrition Services Fund.

ADMINISTRATIVE CONSIDERATION

By law, amendments to the budgets for the General, Debt Service, and School Nutrition Services Funds must be approved by the Board of Trustees before new appropriations may be expended.

BUDGETARY CONSIDERATION

For the General Fund, this budget amendment decreases budgeted fund balance by \$3,572,559. The resulting budgeted deficit and ending fund balance for June 30, 2024, are estimated to be \$61,887,157 and \$145,131,843, respectively.

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board of Trustees approve Budget Amendment #1.

BOARD ACTION REQUIRED

Approval/Disapproval

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Budget Amendment Board Report

Budget Amendment #1

September 11, 2023

GENERAL FUND

I. DECREASE FUND BALANCE	Requested By	Amount
Increase Appropriations:		
1 FY2023 outstanding purchase orders and balances to be re-appropriated to FY2024	Flores	\$ (2,822,559)
2 Property Insurance	Flores	<u>(750,000)</u>
II. Total transactions decreasing Fund Balance		\$ <u>(3,572,559)</u>
III. Net increase (decrease) to General Fund Balance for this Budget Amendment		\$ <u>(3,572,559)</u>

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Budget Amendment Board Report

Budget Amendment #1

September 11, 2023

General Fund

	Budget As Adopted July 1, 2023	Administrative Adjustments	Budget Amendment #1 Changes	Budget As of Amendment #1
Estimated Revenues & Other Sources				
Local	\$ 469,750,547	\$ -	\$ -	\$ 469,750,547
State	71,393,855	-	-	71,393,855
Federal	16,231,758	-	-	16,231,758
Total Estimated Revenue	\$ 557,376,160	\$ -	\$ -	\$ 557,376,160
Other Sources	100,000	-	-	100,000
Total Estimated Revenue & Other Sources	\$ 557,476,160	\$ -	\$ -	\$ 557,476,160

Appropriations & Other Uses

Function:				
11 Instruction	\$ 381,421,356	\$ (792,903)	\$ 750,808	\$ 381,379,261
12 Instructional Resources & Media Services	9,285,504	(222,662)	-	9,062,842
13 Curriculum & Instructional Staff Development	17,847,561	(2,703)	83,900	17,928,758
21 Instructional Leadership	8,048,028	63,786	20,000	8,131,814
23 School Leadership	38,994,803	135,475	7,500	39,137,778
31 Guidance, Counseling & Evaluation Services	21,278,105	466,071	35,000	21,779,176
32 Social Work Services	3,534,712	49,500	-	3,584,212
33 Health Services	9,648,518	1,263	-	9,649,781
34 Student (Pupil) Transportation	16,134,123	7,297	231,832	16,373,252
35 Food Services	7,105	-	-	7,105
36 Extracurricular Activities	12,424,566	(11,292)	361,554	12,774,828
41 General Administration	15,253,283	30,557	282,413	15,566,253
51 Facility Maintenance And Operations	64,282,219	75,216	1,772,644	66,130,079
52 Security And Monitoring Services	5,910,225	35,131	-	5,945,356
53 Data Processing Services	4,795,858	(20,631)	17,600	4,792,827
61 Community Services	566,641	195	9,308	576,144
71 Debt Service	-	-	-	-
81 Facilities Acquisition & Construction	-	-	-	-
93 Payments To Fiscal Agent/ Member Districts Of Shared Service Arrangements	765,000	-	-	765,000
95 Payments To Juvenile Justice Alternative Education Programs	359,736	(49,500)	-	310,236
99 Other Intergovernmental Charges	2,808,415	-	-	2,808,415
Total Appropriations	\$ 613,365,758	\$ (235,200)	\$ 3,572,559	\$ 616,703,117
Other Uses	2,425,000	235,200	-	2,660,200
Total Appropriations & Other Uses	\$ 615,790,758	\$ -	\$ 3,572,559	\$ 619,363,317
Projected Beginning Fund Balance as of July 1, 2023	\$ 207,019,000			\$ 207,019,000
Net Revenue/Sources Over (Appropriations)/(Uses)	(58,314,598)	-	(3,572,559)	(61,887,157)
Budgeted Ending Fund Balance as of June 30, 2024	\$ 148,704,402			\$ 145,131,843



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Susan Lackorn, Executive Director
Finance and Accounting

Subject: Supplemental Appraisal Roll Related Page(s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

As required by Section 26.04(b) of the Tax Code, the Chief Appraiser of the Bexar Appraisal District has certified and the Appraisal Review Board has approved the appraisal roll for North East Independent School District for tax year beginning January 1, 2023. The certified appraisal roll has been submitted to Albert Uresti, Tax Assessor-Collector for Bexar County. The certified appraisal roll as submitted includes a statement of the total amount of appraised, assessed and taxable value of property as of January 1, 2023. This statement also includes the value for properties under protest at the time of certification and submission.

The certified roll was approved at the August 7, 2023, meeting, but the Chief Appraiser has provided a supplemental roll that reflects changes contingent on voter approval of Proposition 4 at the Constitutional Amendment Election on November 7, 2023. This proposition would increase the state mandated homestead exemption from \$40,000 to \$100,000.

ADMINISTRATIVE CONSIDERATION

This is an annual agenda item done by all taxing entities. After the Tax Assessor-Collector provides the initial tax roll and levies as of October 1, approval of that tax roll will be required by the Board of Trustees in accordance with Section 26.09(e) of the Tax Code.

BUDGETARY CONSIDERATION

No budgetary consideration required.

RECOMMENDATION

It is recommended that the Board of Trustees accept the supplemental appraisal roll for tax year 2023 for the North East Independent School District.

BOARD ACTION REQUIRED

Approval/Disapproval

**SUMMARY OF SUPPLEMENTAL APPRAISAL ROLL
TAX YEAR 2023**

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Certified Appraisal Roll:

	Market Value of Real Property	\$ 61,364,321,514
	Gross Taxable Personal Property	3,895,667,755
Less:	Agricultural Exclusion	(198,195,166)
Less:	Value Cap on Homesteads	(2,836,365,862)
	Assessed Value	62,225,428,241

Less:	Homestead Exemptions	\$ (7,771,599,759)	
	Over 65 Exemptions	(755,409,823)	
	Disabled Veterans Exemptions	(1,435,179,069)	
	Disabled Residential Homestead Exemptions	(10,091,449)	
	Absolute Exemptions	(2,383,517,847)	
	Other Exemptions	(301,415,841)	
	Total Exemptions	(12,657,213,788)	

Net Certified Taxable Value **49,568,214,453**

Chief Appraiser Estimate of Uncertified Roll:

	Protested Real Property Accounts	5,894,499,572
	Protested Personal Property Accounts	53,760,957
Less:	Estimated Agricultural Exclusion	(988,500)
Less:	Value Cap on Homesteads	(352,196,011)
	Uncertified Assessed Value	5,595,076,018

Less:	Homestead Exemptions	(730,913,773)	
	Over 65 Exemptions	(50,312,960)	
	Disabled Veterans Exemptions	(25,207,921)	
	Disabled Residential Homestead Exemptions	(890,000)	
	Absolute Exemptions	(10,855,329)	
	Other Exemptions	(3,000)	
	Total Exemptions	(818,182,983)	

Net Uncertified Taxable Value **4,776,893,035**

Net Appraisal Roll Before Tax Freeze **54,345,107,488**

Less:	Taxable Value of Over 65 & Disabled Persons with Frozen Taxes	(6,913,597,348)
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2023 Total Taxable Value After Tax Freeze (as of Certification) **\$ 47,431,510,140**



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Valerie Rueda, Executive Director
Procurement & eCommerce

Subject: Interlocal Agreement

Related Page(s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

It is the intent of the North East Independent School District to participate in the Region 11, Education Service Center pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code. Participation in a purchasing cooperative meets the legal requirements of Texas Education Code 44.031 which require all school district contracts, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by one of the methods listed in the Code that provides the best value for the district. Board Policy CH (LOCAL) states, "The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services that costs \$50,000 or more, regardless of whether the goods or services are competitively purchased, require Board approval before a transaction may take place."

ADMINISTRATIVE CONSIDERATION

Participation in an interlocal agreement with UT Health Science Center gives the District access to cooperative services and bids which will result in financial savings through volume purchasing and time savings through pre-negotiated contracts.

BUDGETARY CONSIDERATION

No fees are required.

ADMINISTRATIVE RECOMMENDATION

It is recommended The Board of Trustees approve the attached Interlocal Agreement with UT Health Science Center.

BOARD ACTION REQUIRED

Approval/Disapproval

INTERLOCAL PURCHASING AGREEMENT

This Interlocal Purchasing Agreement ("Agreement") is made and entered into as of the date written below between the North East Independent School District, and UT Health Science Center/TCHATT.

WHEREAS, both North East ISD and UT Health Science Center/TCHATT have each determined a need for a cooperative agreement to purchase like goods and services to avoid duplicate procurement efforts and obtain the benefits of volume purchasing; and

WHEREAS, North East ISD and UT Health Science Center/TCHATT are authorized by Section 271.102 of the Local Government Code to pursue mutually beneficial and cooperative purchasing programs.

NOW, THEREFORE, for and in consideration of the mutual obligations and benefits contained herein, North East ISD and UT Health Science Center/TCHATT agree as follows:

SECTION 1. The purpose of this Agreement is to provide North East ISD and UT Health Science Center/TCHATT with additional purchasing options by satisfying the provisions of Section 271.102 of the Local Government Code.

SECTION 2. The parties agree that each of the parties shall respectively designate a person to act under the direction of, and on behalf of, the designating party (the "Designated Representative").

SECTION 3. At the request of the other party, a party that enters into a contract with a vendor for goods or services (the "First Purchasing Party") shall attempt to obtain the vendor's agreement to offer those goods and services to the other party (the "Second Purchasing Party") for the same price and on the same terms and conditions as have been offered to the First Purchasing Party. If the vendor so agrees, and if the Second Purchasing Party is agreeable to such terms and conditions, the Second Purchasing Party may enter into its own separate contract with the vendor for the purchase of such goods or services.

SECTION 4. Unless otherwise agreed between the Designated Representatives, payments for a purchase made by the Second Purchasing Party shall be paid directly to the vendor and not to the First Purchasing Party. This Section does not apply to payments made by North East Independent School District to UT Health Science Center/TCHATT for services provided by UT Health Science Center/TCHATT. The Second Purchasing Party shall have the responsibility of determining whether the vendor has complied with any provisions in its contract with the vendor, including but not limited to those relating to the quality of items/services and terms of delivery, and shall be responsible for enforcement of its contract against the vendor, including all cost of enforcement.

SECTION 5. This Agreement will be subject to all applicable federal, state, and local laws, ordinances, rules and regulations.

SECTION 6. This Agreement may be terminated by either party, without cause or penalty, upon not less than thirty days written notice to the other party.

SECTION 7. The parties acknowledge that each party and, if it so chooses, its counsel have reviewed and revised this Agreement and that the normal rule of construction to the effect that any ambiguities are to

be resolved against the drafting party must not be employed in the interpretation of this Agreement or any amendments or exhibits hereto.

SECTION 8. If any action, whether real or asserted, at law or in equity, arises on the basis of any provision of this Agreement, venue for such action shall lie in state courts located in Bexar County, Texas. This Agreement shall be construed in accordance with the laws of the State of Texas.

SECTION 9. If any term or provision of this Agreement is held to be illegal, invalid or unenforceable, the legality, validity or enforceability of the remaining terms or provisions of this Agreement shall not be affected thereby, and in lieu of each such illegal, invalid or unenforceable term or provision, the parties shall endeavor to agree to a legal, valid or enforceable term or provision as similar as possible to the term or provision declared illegal, invalid or unenforceable.

SECTION 10. Execution of this Agreement does not obligate North East ISD or UT Health Science Center/TCHATTF to make any purchase, to pay any membership fee or to otherwise or in any manner incur any cost or obligation.

SECTION 11. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all of which shall constitute but one and the same instrument.

SECTION 12. The undersigned officers and/or agents are properly authorized to execute this Agreement on behalf of the parties hereto and each party hereby certifies to the other that any necessary actions extending such authority have been duly passed and are now in full force and effect.


SECTION 13. All notices, requests, demands, and other communications which are required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been duly given upon the delivery or receipt thereof; as the case may be, if delivered personally or sent by registered or certified mail, return receipt requested, postage prepaid, to the respective city representative set out below, or his/her designee.

EXECUTED this ___24th___ day of ___July___, 2023.

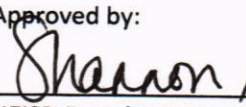
North East ISD
8961 Tesoro Drive
San Antonio, TX 78217

By: 
Title: Executive Director of Procurement

UT Health Science Center at San Antonio
7703 Floyd Curl Dr.
San Antonio, TX 78229

By: 
Title: Senior Director of Supply Chain
Management & HUB Coordinator

Digitally signed by Eric Walls
DN: cn=Eric Walls, o=UT Health
San Antonio, ou=Supply Chain,
email=wallse@uthscsa.edu, c=US
Date: 2023.07.24 16:05:27 -05'00'

Approved by:

NEISD Board President



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Dan Villarreal
Valerie Rueda Executive Director
Procurement & eCommerce

Subject: \$50,000 Purchases

Related Page(s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

Texas Education Code §44.031 requires all school district contracts, except contracts for the purchase of produce or vehicle fuel, valued at \$50,000 or more in the aggregate for each 12-month period shall be made by one of the methods listed in the Code providing the best value for the district. Board Policy CH (LOCAL) states, "The Board delegates to the Superintendent or designee the authority to make budgeted purchases for goods or services. However, any single, budgeted purchase of goods or services costing \$50,000 or more, regardless of whether the goods or services are competitively purchased, shall require Board approval before a transaction may take place."

ADMINISTRATIVE CONSIDERATION

The purpose of this consent item is to ask for Board authorization to expend funds for previously approved budgeted expenditures for 2023-2024, which meet or exceed \$50,000 from the attached listed vendors. The attachment reflects categories of purchases, vendor names, descriptions of goods or services and estimated 2023-2024 expenditures. These purchases comply with applicable bid laws. The attachment includes estimated aggregate expenditures exceeding \$50,000 during the school year.

By approving this consent item, each approved budgeted item will not have to be presented again, saving considerable time and resources.

BUDGETARY CONSIDERATION

The estimated expenditure amounts are budgeted in various District accounts which were approved at the Board of Trustees meeting on June 12, 2023. Funds being expended include general funds, bond funds, grant funds, special revenue funds, internal service funds and enterprise funds.

ADMINISTRATIVE RECOMMENDATION

The Superintendent recommends the Department of Procurement & eCommerce be authorized to expend funds listed in the attachment for fiscal year 2023-2024.

BOARD ACTION REQUIRED

Approval/Disapproval

ATTACHMENT
BUDGETED PURCHASES OF GOODS OR SERVICES COSTING \$50,000 OR MORE
NEISD BOARD MEETING
September 11, 2023

Category	Vendor(s) Name	Description of Goods/Services	Estimated Expenditures 2023-2024	Bid Compliance	Notes
Athletics	Coca Cola Southwest Beverages	Concession Stand Items	\$150,000	12-17	Purchase over \$50,000 requires Board approval.
Bilingual/ESL	Seidlitz Education, LLC	Coaching for Secondary Bilingual/ESL Teachers	\$138,000	TIPS Co-op	Purchase over \$50,000 requires Board approval.
Curriculum & Instruction	SAVVAS	Geometry- 3 year Extension (2023-26) digital license for Grades 9 & 10	\$178,347	02-23	Purchase over \$50,000 requires Board approval.
Facility Maintenance	BrightView Landscape Service, Inc.	Retention Pond Cleaning @ Reagan HS	\$478,653	13-22	June Board approved \$330,000. Additional \$148,653 needed for this project.
Facility Maintenance	Wick Floor Machine Co.	Floor Cleaning Equipment	\$55,000	57-20	Purchase over \$50,000 requires Board approval.
Finance & Accounting	Gordian	Facilities Capital & Equipment Assessment	\$966,005	Omnia 02-110-G	Purchase over \$50,000 requires Board approval.
Library Services	Insignia Software	Library System License	\$83,000	Interlocal Agreement - SAISD	Purchase over \$50,000 requires Board approval.
Pupil Personnel	Alamodome	Graduation Ceremonies	\$245,000	Non-competitive Category-Venue-Extracurricular	June Board approved \$201,000. Underestimated amount needed in June. Additional \$44,000 needed for current year ceremonies.
Pupil Personnel	UT Health Science Center	Mental Health Contracted Services	\$240,000	Interlocal Agreement - UTHSC	Purchase over \$50,000 requires Board approval.
Special Education	Deaf Interpreter Services, Inc.	Interpreters & DSS Substitutes	\$250,000	02-20	June Board approved \$120,000. Additional \$130,000 needed for current year expenditure.
Special Education	Educational Based Services (EBS Healthcare)	SLP/SLPA Services	\$300,000	89-19	June Board approved \$157,000. Additional \$143,000 needed for current year expenditure.
Special Education	Enome, Inc. dba Goalbook	MTSS/IEP Support	\$325,000	01-21	Purchase over \$50,000 requires Board approval.
Special Education	N2Y	Unique Learning System Catalog	\$172,300	06-20	June Board approved \$135,000. Additional \$37,300 needed for current year expenditures.
Special Education	National Recruiting Consultants	Speech & Evaluation Services	\$200,000	01-23	Purchase over \$50,000 requires Board approval.
Special Education	Procare Therapy	Bilingual SLP/Evaluations	\$350,000	01-23	June Board approved \$247,680. Additional \$102,320 needed for current year expenditure.
Special Education	Rethink Autism, Inc.	Staff Development	\$150,000	HCDE/Choice Partners Co-op	June Board approved \$120,000. Additional \$30,000 needed for current year expenditure.
Special Education	Stonebridge Behavioral Health	Consulting - Staff Review	\$200,000	01-23	Purchase over \$50,000 requires Board approval.
Special Education	Trinity Educational Service	Contractors for Evaluations	\$200,000	89-19	June Board approved \$150,000. Additional \$50,000 needed for current year expenditure.
Special Education	TX-Star Speech-Language Services	SLP Services	\$300,000	02-20	June Board approved \$185,000. Additional \$115,000 needed for current year expenditure.
Special Education	Webbco Enterprises, LLC	Support Services	\$275,000	02-20	June Board approved \$159,000. Additional \$116,000 needed for current year expenditure.
Special Education	Worldwide Languages	Translation Services	\$150,000	02-24	Purchase over \$50,000 requires Board approval.



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Anthony J. Mitchell
Ish Flores, Interim
Executive Director, CM&E

Subject: Richard A Middleton Education Center (RAMEC)
Passenger Elevators Modernization Project -
Bid Award Approval

Related Pages (s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

Bids were received for the Richard A. Middleton Education Center Elevator Modernization Project on August 31, 2023 at 9:00 a.m. in Room 317 of the North East ISD Richard A. Middleton Education Center. The consulting firm of DeMunbrun Scarnato and Associates (DSA) is employed as the professional consulting team for this project. This project will provide for the upgrade and modernization of both elevators to improve safety, reliability, and efficiency.

ADMINISTRATIVE CONSIDERATION

This project is included within the 2015 Bond Contingency Fund.

BUDGETARY CONSIDERATION

The Board approved construction budget for the Richard A. Middleton Education Center Elevator Modernization Project equals \$975,000.00. This program budget for this project equals \$975,000.00 with \$43,200.00 designated for design fees (DSA) and \$931,800.00 in project construction costs which includes \$25,000.00 in program contingency funds. The total bid cost equaled \$906,792.00.

RECOMMENDATION

It is recommended that the Board of Trustees award the construction bid for the Richard A Middleton Education Center Passenger Elevators Modernization Project to Schindler Elevator Corporation for a total construction cost of \$872,592.00 and Alternate #1 cost of \$34,200.00 for a total bid cost of \$906,792.00 as shown on the accompanying bid attachment. Additionally, it is recommended that the Board of Trustees grant the Superintendent, Chief Operations Officer, and the Interim Executive Director for Construction Management and Engineering authority to execute the contracts in support of this project.

BOARD ACTION REQUIRED

Approval/Disapproval

**BID TAB: RAMEC Elevator Modernization Project
RFP NO. 67-23 BID DATE: August 31, 2023 @ 9:00 AM**

Consultant: DSA, Inc.				
Bidder	General Contractor	Base Bid	Alternate #1	Total Cost
1	Schindler Elevator Corporation	\$ 872,592.00	\$ 34,200.00	\$ 906,792.00
Board Approved Budget = \$931,800.00				
Alternate #1: 3-Year Maintenance Service Agreement (Starts after 1-Year Warranty Period)				



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 11, 2023

Presenter: Anthony J. Mitchell
Ish Flores, Interim
Executive Director,
CM&E

Subject: Professional Services Contracts, Construction Contracts,
and Related Contract Amendments Supporting the 2015
Bond, M&O, and ESSER III Program Funds Design and
Construction Requirements

Related Page(s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

The Board of Trustees approved the appointment of Principal Consultants for the 2015 Bond Program on Feb. 8, 2016. Bond projects require supporting professional services contracts to perform: (1) architectural and landscape architectural services; (2) acoustical, civil, code review, fire protection, food service, mechanical-electrical-plumbing, roofing, and structural engineering services; (3) technology services; (4) geotechnical investigations; (5) material testing services; (6) test-balance-commissioning services; and (7) post-construction investigative reviews.

ADMINISTRATIVE CONSIDERATION

These professional services contracts, construction contracts, and related contract amendments support the development and construction of approved projects included in the 2015 Bond, M&O, and ESSER III program funded requirements. Contracts and contract amendments exceeding \$50,000.00 in value must be approved by the Board of Trustees.

BUDGETARY CONSIDERATION

Funding for these professional services contracts, construction contracts, and related contract amendments are included in the 2015 Bond, M&O, and ESSER III funded programs.

ADMINISTRATIVE RECOMMENDATION

It is recommended for the Board of Trustees to approve the Professional Services Contracts, Construction Contracts, and Related Contract Amendments in support of the 2015 Bond, M&O, and ESSER III program funded requirements (see Attachment). It is further recommended for the Board of Trustees to grant the Superintendent, the Chief Operations Officer, and the Interim Executive Director of Construction Management and Engineering authority to execute the contracts.

BOARD ACTION REQUIRED

Approval/Disapproval

ATTACHMENT

PROFESSIONAL SERVICES CONTRACTS, CONSTRUCTION CONTRACTS, AND RELATED CONTRACT AMENDMENTS 282 ESSER-III and M&O Funded Program - September 11, 2023								
Program	Project	Consultant or Construction Contract Award Date	Description of Service and/or Bid Delivery Method	Professional Services Consulting Firm or General Contractor or Service Vendor	Original Contract Value (Board Award)	Current Contract Value	Contract Amendment	New Contract Value
282 ESSER-III Program	Roosevelt HS Unit Ventilators Project E21.05A	14-Feb-2022	Construction Change Order #8 Electric Heat Power Upgrade	LC Mosel CO LTD	\$ 308,793.00	\$ 344,537.00	\$ 140,000.00	\$ 484,537.00
		Elementary and Secondary School Emergency Relief III - 282 Fund (This Period)			\$ 308,793.00	\$ 344,537.00	\$ 140,000.00	\$ 484,537.00
School Nutrition Services Federal Funds Program	LEE HS and Reagan HS Cafeteria Servicing Line Renovation	11-Sep-2023	Architectural, MEP, and Kitchen Consulting Services	Pflugger Architects	\$ 295,500.00	\$ 295,500.00		\$ 295,500.00