



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 8, 2025. 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. Purchase, Exchange, Lease, or Value of Real Property pursuant to Government Code Section 551.072

III. RECONVENE INTO OPEN SESSION

IV. WELCOME FROM THE BOARD PRESIDENT

V. INVOCATION AND PLEDGE OF ALLEGIANCE

A. Wood Middle School

Presenter: Brad Henze, Principal

VI. RECOGNITIONS

A. Convocation Student Panel Participants

B. President's Acknowledgment of Special Calendar Events

VII. MATTERS FROM THE FLOOR

VIII. MATTERS FROM EXECUTIVE SESSION

A. Purchase, Exchange, Lease, or Value of Real Property pursuant to Government Code Section 551.072

1. Possible Action Regarding Resolution Authorizing Sale of Real Property 3

Presenter: Sean Maika, Superintendent of Schools

IX. PRESENTATIONS

A. State Assessment Board Report 10

Presenter: Anthony Jarrett, Chief Instructional Officer

X. SUPERINTENDENT COMMENTS

XI. NEW BUSINESS FOR POSSIBLE BOARD ACTION

A. Business Services	
1. Possible Action Regarding Defeasance and Calling for Redemption Certain Currently Outstanding Obligations	11
Presenter: Dan Villarreal, Chief Financial Officer	
2. Possible Action Regarding Tax Rate Designee	20
Presenter: Dan Villarreal, Chief Financial Officer	
3. Possible Action Regarding No-New-Revenue and Voter-Approval Tax Rate	22
Presenter: Dan Villarreal, Chief Financial Officer	
4. Possible Action Regarding Adoption of 2025-2026 Tax Rates	31
Presenter: Dan Villarreal, Chief Financial Officer	
B. Consent	
1. Instruction and Campus Administration	
a. Off-Campus Physical Activity Certification for Middle Schools	34
2. Business Services	
a. Budget Amendment #1	36
b. Over 50K Purchases	39
c. Waiver of Penalties and Interest	41
3. Minutes from August 4, 2025, August 7, 2025, August 11, 2025, and August 25, 2025	
4. End of Consent	
XII. REPORTS	
A. Awarded Bid Report	
B. Federal Grants Report	
C. Open Records Request Report	
XIII. DISCUSSION AND POSSIBLE ACTION REGARDING BOARD MEMBERS' REQUEST(S) FOR ITEM(S) TO BE PLACED ON A FUTURE AGENDA AND/OR REQUEST(S) FOR REPORT(S) FROM THE ADMINISTRATION	
XIV. 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 2nd 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 8, 2025

Presenter:

Sean Maika,
Superintendent of Schools

Subject: Board Resolution to declare surplus property and authorize sale of real property

Related Page(s):

Attachments

ACTION ITEM

BACKGROUND INFORMATION

The North East Alternative Center (NEAC) has relocated to 4311 Clear Spring, formerly Clear Spring Elementary School. The North East Transition Services program has relocated to 17150 Jones-Maltsberger, formerly Driscoll Middle School. Therefore, their prior locations are unoccupied beginning in the 2025-2026 school year.

ADMINISTRATIVE CONSIDERATION

The Board of Trustees may, by resolution, authorize the sale of any property, other than minerals, held in trust for public school purposes (Texas Education Code 11.154). The two properties formerly housing NEAC and NETS, which are adjacent, are not currently being used for the intended purposes, and NEISD has no future plans or need for the properties.

BUDGETARY CONSIDERATION

N/A

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board of Trustees declare 103 W. Rampart and 8438 Ahern Drive currently owned by NEISD as surplus property and authorize the Superintendent to offer the property for sale by notice and sealed bid in accordance with Texas Education Code 11.154 and 11.1542 as well as Local Government Code 272.001.

BOARD ACTION REQUIRED

Approval/Disapproval

RESOLUTION

NORTH EAST INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES

DECLARING SURPLUS PROPERTY AND AUTHORIZING SALE OF REAL PROPERTY

WHEREAS, the District owns approximately 4.581 acres tract of real property and improvements, formerly known as the North East Alternative Center, located at 103 W. Rampart, San Antonio, Texas, which is depicted in Exhibit "A"; and

WHEREAS, the District owns approximately 0.204 acres tract of real property and improvements, formerly known as North East Transition Services, located at 8438 Ahern Drive, San Antonio, Texas, which is depicted in Exhibit "A"; and

WHEREAS, the District has relocated these programs to other properties owned by the District; and

WHEREAS, the Property depicted in Exhibit "A" is not currently being used for its intended purpose and District has no future plans or need for the Property; and

WHEREAS, the Property is surplus property because the remaining real property owned by the District adequately provides for all its current and anticipated future real property needs; and

WHEREAS, it is in the District's best interest to sell the Property; and

WHEREAS, adequate notice of sale will be published in a newspaper of general circulation; and

WHEREAS, each open-enrollment charter school located wholly or partly within the boundaries of the District will be given the opportunity to make an offer to purchase, lease of use the facility, as applicable, in response to any terms established by the Board of Trustees, before offering the facility for sale or lease or to any other specific entity; and

WHEREAS, the Board of Trustees is not required to accept an offer made by an open-enrollment charter school; and

NOW THEREFORE, BE IT RESOLVED, that the statements contained in the preamble of this Resolution are true and correct and adopted as findings of fact and operative provisions hereof, and

BE IT FURTHER RESOLVED, that the District's Board of Trustees declares the Property to be surplus and orders and authorizes the sale of the Property in accordance with section 11.154 of the Texas Education Code and section 272.001 of the Texas Local Government Code, and further orders and authorizes the Superintendent or Board President to take any and all action to provide notice of the District's intent to sell the Property, and to prepare, execute, and file all documents necessary to carry out the conveyance of the Property, subject to Board approval of the contract for sale of the Property, and it is reserved specifically for the Board President to execute the deed and all other documents necessary to convey title and transfer ownership of the Property to the selected bidder; and

BE IT FURTHER RESOLVED, that this Resolution shall be in effect from and after its passage on the date shown below; and

BE IT FURTHER RESOLVED, that the Board reserves the right to reject any and all bids received for the sale of the Property, regardless of any amounts bid, if the Board determines in its sole discretion, that doing so is in the District's best interest.

PASSED, APPROVED, AND ADOPTED by the North East Independent School District Board of Trustees on this 8th day of September, 2025.

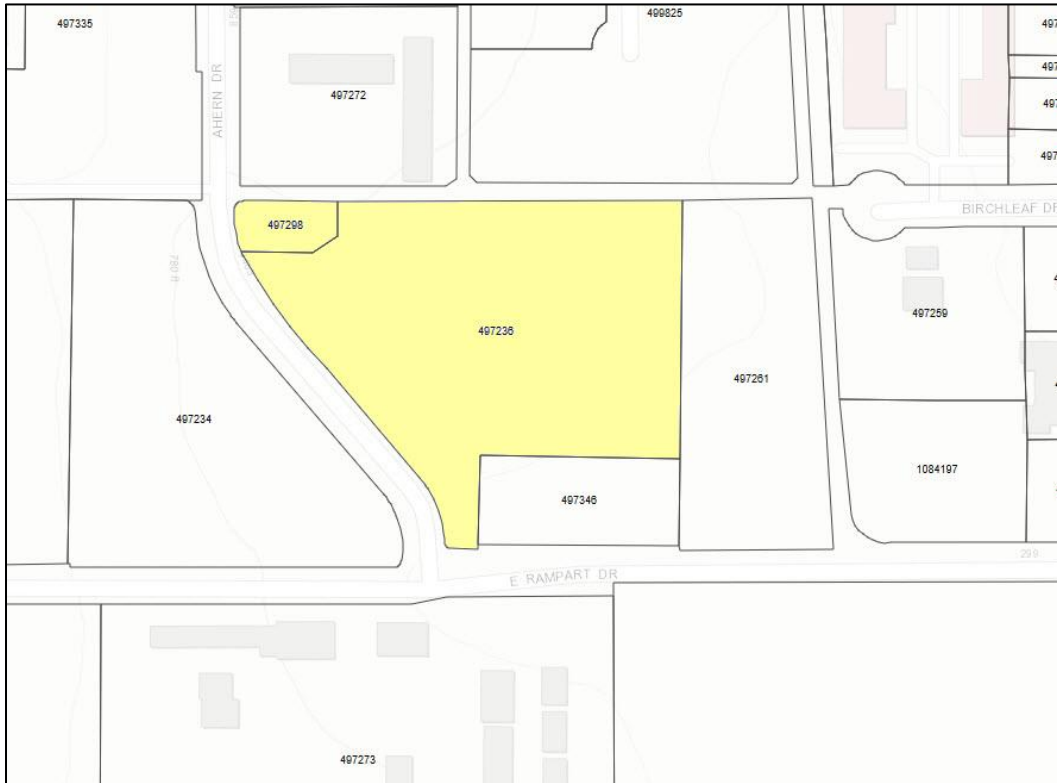


President, Board of Trustees



Secretary, Board of Trustees





Property ID: 497298

Property ID: 497236

Geographic ID: 12025-000-0880

Geographic ID: 12025-000-0014

Zoning: C-3

Zoning: C-3

Address: 8438 Ahern Dr., San Antonio, TX 78216

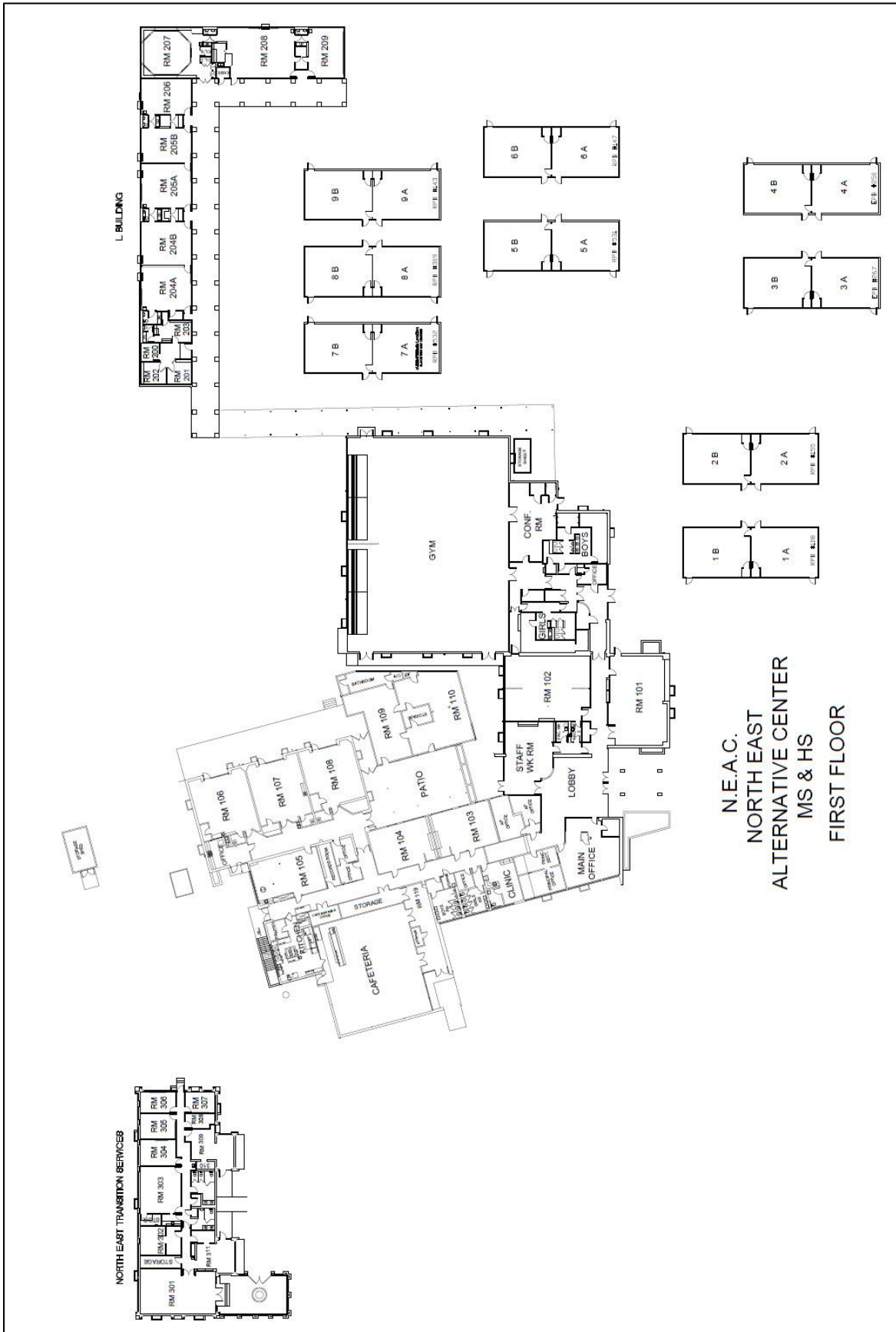
Address: 103 W Rampart Dr. San Antonio, TX 78216

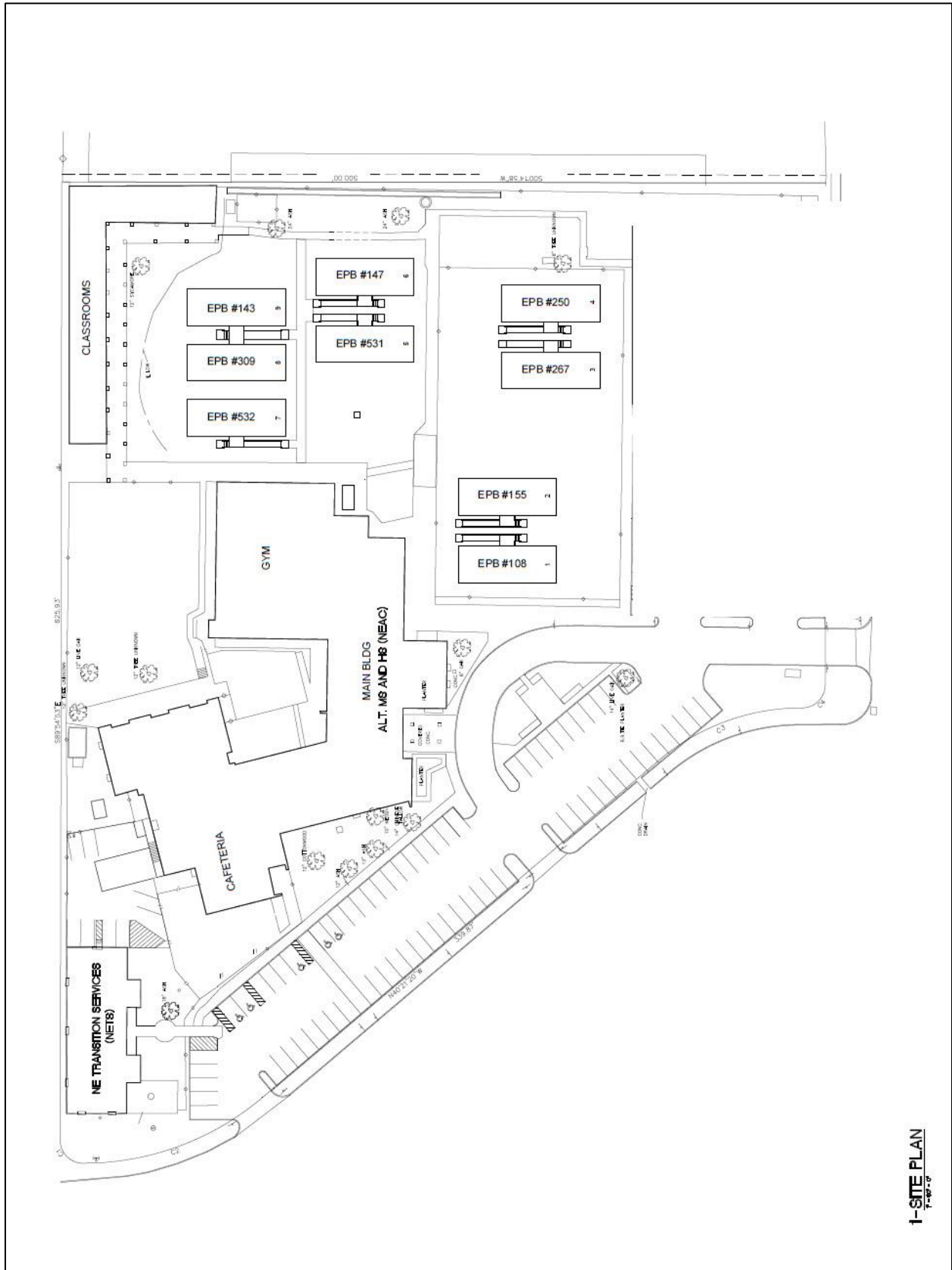
Legal Description: NCB 12025 Block Lot 88

Legal Description: NCB 12025 Block Lot W Irrg 36.55 Ft. of 1-B

Acreage: 0.204

Acreage: 4.581





1-SITE PLAN
1-07-0



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

Presenter: Anthony Jarrett

Subject: State Assessment Board
Report

Related Page(s): Attachment

PRESENTATION

BACKGROUND INFORMATION

TAC §101.3014. Scoring and Reporting. (a) (b) The superintendent of a school district or chief administrative officer of each charter school shall accurately report all test results as required by Texas Education Code (TEC), §39.030, with appropriate interpretations, to the school district board of trustees according to the schedule in the applicable test administration materials.

ADMINISTRATIVE CONSIDERATION

On August 15, 2025, both the 2024 and 2025 Accountability Reports were released by TEA. This presentation will review preliminary accountability ratings, which are based on state standardized tests performance; graduation rates; and college, career, and military readiness outcomes. The ratings examine student achievement, school progress, and whether districts and campuses are closing achievement gaps among various student groups.

BOARD ACTION REQUIRED

None



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

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 Unlimited Tax Refunding Bonds, Series 2015” and as “North East Independent School District Unlimited Tax Refunding Bonds, Series 2017”; 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

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 THE BOARD SECRETARY, OR DESIGNEE, EFFECTUATE THE REDEMPTION OF THESE OBLIGATIONS; AUTHORIZING THE EXECUTION OF AN ESCROW AGREEMENT; AND OTHER MATTERS IN CONNECTION THEREWITH

WHEREAS, the Board of Trustees (the *Board*) of the North East Independent School District (the *District*) has previously adopted separate orders (each, individually, an *Order*; collectively, the *Orders*) authorizing the issuance of certain currently outstanding obligations of the District (collectively, the *Obligations*); and

WHEREAS, it is in the best interest of the District and the residents of the District to defease and redeem a portion of the Obligations (the *Defeased 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: The Board hereby authorizes an Authorized Official (defined herein) to use District funds realized from prior or prospective interest and sinking fund tax collections (the *Defeasance Proceeds*), in an amount necessary and sufficient to defease and redeem the Defeased Obligations, which shall be determined by an Authorized Official and set forth in Exhibit A hereto. An Authorized Official shall identify the maximum principal amount of Defeased Obligations that can be defeased after taking into consideration District funds from the sources identified above, any interest earnings thereon, and final costs related to the defeasance of the Defeased Obligations, with the goal of maximizing the principal amount of the Defeased Obligations. District officials currently estimate that the principal amount of Defeased Obligations will be in an amount not less than \$34,530,000 (subject to the amount of funds actually received by the District, but to include such additional amounts due to availability of funds, as described herein). The final amount available to the District to defease the Defeased Obligations will be known to the District after current taxes become delinquent and the tax collections available for defeasance are ascertained. On or before August 31, 2026, the District shall transfer its lawfully available funds to the paying agent or an escrow agent, an amount sufficient (when combined with investment earnings on such initial deposit) to pay all costs of interest due and owing on the Defeased Obligations from the time of such deposit through the redemption date, plus the principal amount of the Defeased Obligations due and owing at such time of redemption. Upon the making of such deposit, the Defeased 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 and Secretary of the Board are authorized and instructed to give notice of redemption described herein to the paying agent/registrars for the Defeased Obligations, called for early redemption, for further delivery thereby to the holders of such Defeased Obligations, as provided in the Order.

SECTION 3: The President and Secretary of the Board, or any of them, are 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.

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 escrow agent (if any), the verification agent (if any), the paying agent/registrars for the Defeased 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.

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 Executive Director of Finance and Accounting (each, an *Authorized Official*) the authority to independently select the counterparty to any agreement with the Paying Agent or any other contract that is determined by the Superintendent of Schools, the Chief Financial Officer, the 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.

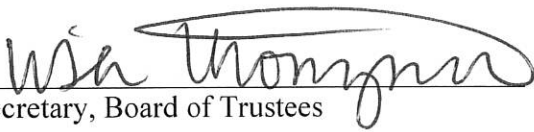
PASSED AND APPROVED, this the 8th day of September, 2025.

NORTH EAST INDEPENDENT
SCHOOL DISTRICT



President, Board of Trustees

ATTEST:



Secretary, Board of Trustees

(DISTRICT SEAL)

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EXHIBIT A
Defeased Obligations

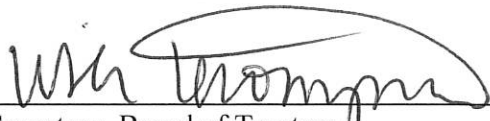
- North East Independent School District Unlimited Tax Refunding Bonds, Series 2015, dated March 15, 2015 in the original principal amount of \$345,185,000, issued pursuant to an order authorizing the issuance thereof dated March 2, 2015, and currently outstanding in the amount of \$27,115,000, stated to mature on August 1, 2037 and subject to redemption on August 1, 2025, or any date thereafter, at the option of the District.

- North East Independent School District Unlimited Tax Refunding Bonds, Series 2017, dated November 15, 2017, in the original principal amount of \$41,640,000, issued pursuant to an order authorizing the issuance thereof dated November 13, 2017, currently outstanding in the principal amount of \$[28,585,000], stated to mature on August 1 in each of the years [2026] through [2036], and subject to redemption on August 1, 2026, or any date thereafter, at the option of the District.

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.

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IN WITNESS WHEREOF, I have signed my name officially and affixed the seal of the District, this 8th day of September, 2025.



Secretary, Board of Trustees
North East Independent School District

(DISTRICT SEAL)



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

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.

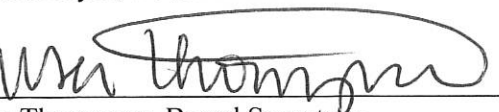
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE NORTH EAST INDEPENDENT SCHOOL DISTRICT:

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 8th day of September, 2025, by the Board of Trustees for the North East Independent School District.


By: David Beyer, Board President


Attest: Lisa Thompson, Board Secretary



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

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 \$0.977378 and the voter-approval rate is \$0.982200. 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 2025 for the North East Independent School District. Further, it is recommended the Board of Trustees append the 2025-2026 adopted budget with the calculation worksheets.

BOARD ACTION REQUIRED

Approval/Disapproval

September 8, 2025

**2025 NO-NEW-REVENUE RATE AND VOTER-APPROVAL TAX RATE FOR
NORTH EAST INDEPENDENT SCHOOL DISTRICT**

Background Information

The following tax rates are defined under Chapter 26 of the Property Tax Code. Statute requires that the designated officer or employee calculate both rates using forms prescribed by the Texas Comptroller.

- **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 applied to 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 voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042(e).

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

This year's no-new-revenue tax rate: \$0.977378 /\$100

This year's voter-approval tax rate: \$0.982200 /\$100

For maintenance and operations (M&O) \$0.682200 /\$100

For interest and sinking (I&S) \$0.300000 /\$100

Source: MoakCasey, LLC

2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

NORTH EAST ISD

School District's Name

Phone (area code and number)

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 submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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	\$ 55,514,056,425
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 8,020,931,150
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 47,493,125,275
4.	Prior year total adopted tax rate.	\$ 1.000700 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 5,151,384,798 B. Prior year values resulting from final court decisions: - \$ 4,811,635,384 C. Prior year value loss. Subtract B from A. ³	\$ 339,749,414
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 3,360,343,340 B. Prior year disputed value: - \$ 3,360,343,340 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 339,749,414
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 47,832,874,689

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 70,723,890</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:.. + \$ 5,215,707,859</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 5,286,431,749
11.	<p>Prior year 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 the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value. \$ 0</p> <p>B. Current year productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,286,431,749
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 42,546,442,940
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 425,762,254
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁸	\$ 6,959,526
16.	<p>Adjusted prior year 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 the prior year from the result.</p>	\$ 432,721,780
17.	<p>Total current year taxable value on the current year 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 \$ 48,720,505,701</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:..... - \$ 0</p> <p>C. Total current year value. Subtract B from A.</p>	\$ 48,720,505,701
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>A. Current year 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 \$ 1,667,066,456</p> <p>B. Current year 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 + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	\$ 1,667,066,456

⁵ Tex. Tax Code §26.012(15)
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 §526.012 and 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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 5,623,938,120
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁶ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁷ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁸ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ¹⁹	\$ 44,763,634,037
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year, and be located in a new improvement.	\$ 489,901,502
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 489,901,502
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 44,273,732,535
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.977378 /\$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.²⁰

- 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.²¹
- Enrichment Tax Rate:**²² 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.²³
- 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.²⁴

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.²⁵ 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*.²⁶ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
27.	Current year 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. ²⁷	\$ 0.632200 /\$100

¹⁵ Tex. Tax Code §26.012(6)(B)
¹⁶ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁷ Tex. Tax Code §26.012(1-a)
¹⁸ Tex. Tax Code §26.04(d-3)
¹⁹ Tex. Tax Code §26.012(6)
²⁰ Tex. Tax Code §26.08(n)
²¹ Tex. Edu. Code §48.2551(a)(3)
²² Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
²³ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
²⁴ Tex. Edu. Code §45.0021(a)
²⁵ Tex. Edu. Code §11.184(b)
²⁶ Tex. Edu. Code §11.184(b-1)
²⁷ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p>Current year enrichment tax rate. Enter the greater of A and B. ²⁸</p> <p>A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ <u>0.050000</u> /\$100</p> <p>B. \$0.05 per \$100 of taxable value \$ <u>0.050000</u> /\$100</p>	\$ <u>0.050000</u> /\$100
29.	<p>Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28.</p> <p>Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate.²⁹</p>	\$ <u>0.682200</u> /\$100
30.	<p>Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(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> <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, 2021, verify if it meets the amended definition of debt before including it here. ³⁰ Enter debt amount: \$ <u>153,807,400</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>14,396,272</u></p> <p>D. Adjust debt: Subtract B and C from A.</p>	\$ <u>139,411,128</u>
31.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹</p>	\$ <u>6,919,554</u>
32.	<p>Adjusted current year debt. Subtract line 31 from line 30D.</p>	\$ <u>132,491,574</u>
33.	<p>Current year 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%. ³²</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ <u>98.66</u> %</p> <p>B. Enter the 2024 actual collection rate <u>98.66</u> %</p> <p>C. Enter the 2023 actual collection rate <u>99.07</u> %</p> <p>D. Enter the 2022 actual collection rate <u>99.12</u> %</p>	<u>98.66</u> %
34.	<p>Current year debt adjusted for collections. Divide Line 32 by Line 33.</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 the current year to the result.</p>	\$ <u>134,291,074</u>
35.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>44,763,634,037</u>
36.	<p>Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.</p>	\$ <u>0.300000</u> /\$100
37.	<p>Current year voter-approval tax rate. Add Lines 29 and 36.</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 29 and 36. ³⁴</p>	\$ <u>0.982200</u> /\$100

²⁸ Tex. Tax Code §26.08(n)(2)

²⁹ Tex. Edu. Code §45.003(d)

³⁰ Tex. Tax Code §26.012(7)

³¹ Tex. Tax Code §§26.012(10) and 26.04(b)

³² Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³³ Tex. Tax Code §26.04(b)

³⁴ Tex. Tax Code §26.08(g)

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
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ 0 _____
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 44,763,634,037 _____
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.000000 _____/\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 0.982200 _____/\$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. ³⁷ 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
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.000700 _____/\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year 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
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.000000 _____/\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0.982200 _____/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.977378 _____/\$100
 Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 0.982200 _____/\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

³⁵ Tex. Tax Code §26.045(d)
³⁶ Tex. Tax Code §26.045(i)
³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

- 1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
- 2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: 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.³⁸

print here ▶

Printed Name of School District Representative

sign here ▶

School District Representative

Date

³⁸ Tex. Tax Code §26.04(c)

2025 Debt Service NORTH EAST ISD

Date: 08/21/2025 10:01 AM

The district plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or other resources, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Bonds	153,807,400	0	0	153,807,400

Total required for 2025 debt service	\$153,807,400
-Amount (if any) paid from fund balance	\$0
-Amount (if any) paid from other resources	\$14,396,272
-Excess collections last year	\$6,919,554
=Total to be paid from taxes in 2025	\$132,491,574
+Amount added in anticipation that the unit will collect only 98.66% of its taxes in 2025	\$1,799,500
=Total debt levy	\$134,291,074

Important Note:

The above schedule is for your information only. State law does not require that you publish the debt service schedule.



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

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

Subject: Adoption of 2025-2026 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 7, 2025. The proposed tax rate in the notice reflected a total tax rate of \$1.0007. 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 2025-2026 operations budget and to pay principal and interest on outstanding bonds:

Maintenance & Operation Rate (General Operating Fund)	\$0.6822
Interest & Sinking Rate (Debt Service Fund)	<u>0.3000</u>
Total Tax Rate:	<u>\$0.9822</u>

BUDGETARY CONSIDERATION

No budgetary consideration required.

ADMINISTRATIVE RECOMMENDATION

It is recommended that the property tax rate be increased by the adoption of a tax rate of \$0.9822, which is effectively a 0.49 percent increase in the tax rate.

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 2025 - 2026 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 2025 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 2024, 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 2025, 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)	\$0.6822
Interest & Sinking (Debt Service Fund)	<u>0.3000</u>
Total Tax Rate:	<u>\$0.9822</u>

The Maintenance and Operation (General Operating Fund) tax rate of \$0.6822 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.

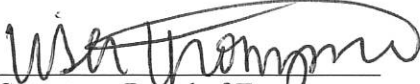
SECTION 2. This ordinance shall become effective from and after its passage. At a meeting of the Board of Trustees of the North East Independent School District on September 8, 2025, a quorum was present and the trustees voted unanimously to adopt this ordinance.

APPROVED:



President, Board of Trustees
David Beyer

APPROVED:



Secretary, Board of Trustees
Lisa Thompson



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

Presenter: Rudy Jimenez

Subject: Off Campus Physical Activity Agency
Certification for Middle Schools

Related Page(s): Middle School
Agency List 2025-2026

CONSENT ITEM

BACKGROUND INFORMATION

In accordance with 19 TAC 74.12(b)(6)(C)(iii), the required 1.0 state graduation credit for physical education may be earned through participation in an appropriate private or commercially sponsored physical activity program conducted on or off campus as long as it is approved by the commissioner of education. NEISD offers Category I substitutions as part of the Off Campus Physical Activity program for high school students who participate in at least 15 hours a week of Olympic-level, highly intensive, professional, supervised training and/or competition.

NEISD has historically extended this substitution to middle school students by participating in private leagues or clubs that provide structured activities as defined by 19 TAC 103.1003 as a substitution for physical activity for middle school students. The Agencies included on the Recommended Agency List have completed NEISD's rigorous application process to ensure their activities meet the following minimum requirements:

- The activity is based on the grade appropriate movement, physical activity and health, and social development strands of the essential knowledge and skills for physical education; and
- The activity is organized and monitored by appropriately trained instructors who are part of a program that has been certified by the board.

ADMINISTRATIVE CONSIDERATION

Middle school students approved to participate in the Off Campus Physical Activity (OCPA) program are provided the opportunity to continue competing in Olympic-level activities not offered by the district as part of the regular school day. These agencies have completed the rigorous application process to demonstrate that their facility and instructors are of exceptional quality and the activities provided are based on the grade appropriate movement, physical activity and health, and social development strands of the essential knowledge and skills for middle school physical education.

BUDGETARY CONSIDERATION

None

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board of Trustees certify the agencies listed on the Recommended Agency List to provide structured activities for middle school students who have been approved to participate in the Off Campus Physical Activity program.

BOARD ACTION REQUIRED

Approval/Disapproval

Recommended Additional Agency List
Middle School Off Campus Physical Activity
2025-2026

Name	Street	City	ZipCode
Ballet Texas	20475 TX-46 W	Spring Branch	78070
Prime High Performance Gymnastics	212 FM 3351 S	Boerne	78006



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

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 2025-2026 fiscal year budget was adopted on June 19, 2025. 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 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, 2025. The District “rolls-forward” these obligations to the current fiscal year. This amendment includes an adjustment of \$3,144,835 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 \$3,144,835. The resulting budgeted deficit and ending fund balance for June 30, 2026, are estimated to be \$44,955,713 and \$123,845,287 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 8, 2025

GENERAL FUND

I. DECREASE FUND BALANCE	Requested By	Amount
Increase Appropriations:		
1 FY2025 outstanding purchase orders and balances to be re-appropriated to FY2026	Flores	\$ (3,144,835)
II. Total transactions decreasing Fund Balance		\$ <u>(3,144,835)</u>
III. Net increase (decrease) to General Fund Balance for this Budget Amendment		\$ <u>(3,144,835)</u>

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Budget Amendment Board Report

Budget Amendment #1

September 8, 2025

General Fund

	Budget As Adopted July 1, 2025	Administrative Adjustments	Budget Amendment #1 Changes	Budget As of Amendment #1
Estimated Revenues & Other Sources				
Local	\$ 374,539,902	\$ -	\$ -	\$ 374,539,902
State	201,274,178	-	-	201,274,178
Federal	8,187,902	-	-	8,187,902
Total Estimated Revenue	\$ 584,001,982	\$ -	\$ -	\$ 584,001,982
Other Sources	175,000	-	-	175,000
Total Estimated Revenue & Other Sources	\$ 584,176,982	\$ -	\$ -	\$ 584,176,982
Appropriations & Other Uses				
Function:				
11 Instruction	\$ 387,998,484	\$ (295,732)	\$ 617,210	\$ 388,319,962
12 Instructional Resources & Media Services	8,847,853	8,923	17,178	8,873,954
13 Curriculum & Instructional Staff Development	17,713,936	399,401	30,000	18,143,337
21 Instructional Leadership	9,274,193	(293,058)	214,000	9,195,135
23 School Leadership	36,703,406	33,543	101,154	36,838,103
31 Guidance, Counseling & Evaluation Services	20,610,482	104,343	175,018	20,889,843
32 Social Work Services	2,398,898	50,948	-	2,449,846
33 Health Services	9,147,795	120	-	9,147,915
34 Student (Pupil) Transportation	17,719,624	-	-	17,719,624
35 Food Services	75,890	-	-	75,890
36 Extracurricular Activities	12,443,188	21,560	224,949	12,689,697
41 General Administration	15,077,074	(38,628)	80,763	15,119,209
51 Facility Maintenance And Operations	68,520,254	(4,454)	1,680,238	70,196,038
52 Security And Monitoring Services	7,488,427	62,284	4,325	7,555,036
53 Data Processing Services	4,844,317	750	-	4,845,067
61 Community Services	465,888	(500)	-	465,388
71 Debt Service	300,000	-	-	300,000
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	\$ 623,562,860	\$ -	\$ 3,144,835	\$ 626,707,695
Other Uses	2,425,000	-	-	2,425,000
Total Appropriations & Other Uses	\$ 625,987,860	\$ -	\$ 3,144,835	\$ 629,132,695
Projected Beginning Fund Balance as of July 1, 2025	\$ 168,801,000			\$ 168,801,000
Net Revenue/Sources Over (Appropriations)/(Uses)	(41,810,878)	-	(3,144,835)	(44,955,713)
Budgeted Ending Fund Balance as of June 30, 2026	\$ 126,990,122			\$ 123,845,287



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

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 2025-2026, 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 2025-2026 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 8, 2025. 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 2025-2026.

BOARD ACTION REQUIRED

Approval/Disapproval

ATTACHMENT
BUDGETED PURCHASES OF GOODS OR SERVICES COSTING \$50,000 OR MORE
NEISD BOARD MEETING
SEPTEMBER 8, 2025

Category	Vendor(s) Name	Description of Goods/Services	Estimated Expenditures 2025-2026	Bid Compliance	Notes
Career & Technology Education	Cengage Learning, Inc.	MindTap - 2 Year License	\$179,540	01-21	June 2025 Board approved \$71,780. Additional \$107,760 needed for licenses.
Career & Technology Education	Flinn Scientific	Whitebox - 2 Year Subscription for Engineering	\$122,571	BuyBoard Coop	Purchase over \$50,000 requires Board approval.
Career & Technology Education	Hats & Ladders	Career Possibilities Platform - 5 Year Agreement	\$128,960	29-23	Purchase over \$50,000 requires Board approval.
Communications	Raptor Technologies, LLC	Visitor Registration System for School Security	\$51,430	1GPA Coop	Purchase over \$50,000 requires Board approval.
Special Education	Rethink Autism, Inc.	Staff Development & Student Licenses	\$128,662	36-23, TIPS Coop	June 2025 Board approved \$95,000 Additional \$33,662 needed for software purchase.



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

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

Subject: Waiver of Penalties and
Interest

Related Page(s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

In accordance with §33.011 of the Texas Property Tax Code, the governing body of a taxing unit shall waive penalties and interest on a delinquent tax if an act or omission of an employee of the taxing unit or appraisal district resulted in the taxpayer's failure to pay the tax before delinquency.

ADMINISTRATIVE CONSIDERATION

The Bexar County Tax Assessor-Collector determined that the following penalties and interest were assessed as a result of an error by the Assessor-Collector or the Bexar Appraisal District:

Tax Account 18935-011-0080: Penalties = \$804.63 Interest = \$121.91

The Assessor-Collector has requested the District waive the penalties and interest in accordance with §33.011 of the Texas Property Tax Code.

BUDGETARY CONSIDERATION

No budgetary consideration required.

RECOMMENDATION

It is recommended that the Board of Trustees waive the penalties and interest on the accounts listed above as presented.

BOARD ACTION REQUIRED

Approval/Disapproval