



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: June 19, 2025

Presenter: Dan Villarreal

Susan Lackorn, Executive Director
Finance & Accounting

Subject: 2025-2026 Budget Adoption Related Page(s): Attachment

ACTION ITEM

BACKGROUND INFORMATION

Sections 44.002 through 44.006 of the Texas Education Code establish the legal basis for budget development in school districts. The following six items summarize the legal requirements from the code:

- The superintendent is the budget officer for the district and prepares or causes the budget to be prepared.
- The district budget must be prepared by June 19th and adopted by June 30th.
- The president of the board of trustees must call a public meeting of the board of trustees, giving ten-day public notice in a newspaper, for the adoption of the district budget. Any taxpayer in the district may be present and participate in the meeting.
- No funds may be expended in any manner other than as provided for in the adopted budget. The board does have the authority to amend the budget or to adopt a supplementary emergency budget to cover unforeseen expenditures.
- The budget must be prepared in accordance with generally accepted accounting principles and state guidelines.
- The budget must be legally adopted before the adoption of the tax rate.

ADMINISTRATIVE CONSIDERATION

Notice of public hearing was published as required on June 7, 2025. The adoption of the tax rate will take place in September.

BUDGETARY CONSIDERATION

The 2025–2026 budgeted revenues and expenditures, in total and by function, for the General Fund, Debt Service Fund, and School Nutrition Services Fund are attached for consideration.

ADMINISTRATIVE RECOMMENDATION

It is recommended the Board of Trustees adopt the 2025–2026 Budgets for the General Fund, Debt Service Fund, and School Nutrition Services Fund.

BOARD ACTION REQUIRED

Approval/Disapproval