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 14, 2026. 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. Principal of Redland Oaks Elementary
- B. Discussion Regarding Intruder Detection Security Audit pursuant to Government Code Section 551.072
- C. Purchase, Exchange, Lease, or Value of Real Property pursuant to Government Code Section 551.072
- D. Consultation with Board's Attorney pursuant to Government Code Section 551.071
  - 1. Pending and/or Possible Litigation

III. **RECONVENE INTO OPEN SESSION**
IV. **WELCOME FROM THE BOARD PRESIDENT**
V. **INVOCATION AND PLEDGE OF ALLEGIANCE**
- A. Garner Middle School

Presenter: Nicole Monet, Principal

VI. **RECOGNITIONS**
- A. President's Comments and Acknowledgment of Special Calendar Events
- B. 5A UIL State Tennis, MacArthur High School
- C. State and National Spanish Spelling Bee

VII. **MATTERS FROM THE FLOOR**
VIII. **MATTERS FROM EXECUTIVE SESSION**
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Presenter: Rudy Jimenez, Chief of Schools and Leadership
a. Principal of Redland Oaks Elementary
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Presenter: Deb Caldwell, Chief Operations Officer
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Presenter: David Beyer, President, Board of Trustees
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A. Board Policy
1. Possible Action Regarding Board Policy Update 127 8
Presenter: Anthony Jarrett, Superintendent of Schools
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Presenter: Susie Lackorn, Chief Financial Officer
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Presenter: Susie Lackorn, Chief Financial Officer
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Presenter: Susie Lackorn, Chief Financial Officer
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Presenter: Susie Lackorn, Chief Financial Officer
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4. End of Consent

XIII. **REPORTS**

A. Interim Financial and Management Report
B. Awarded Bid Report
C. Federal Grants Report
D. Closed PO Report
E. Open Records Request Report

XIV. **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**

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 14, 2026

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 14, 2026	Presenter:	Dr. April Muzquiz, Chief Instructional Officer BranDe Merriman, Director of Performance and Accountability
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 Considerations:

On August 14, 2026, the 2026 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 14, 2026 Presenter: Susan Lackorn

Subject: Enrollment and Phase I Efficiency Update Related Page(s): None

PRESENTATION

BACKGROUND INFORMATION

This presentation will provide an update on 2026-2027 enrollment and efficiency.

BOARD ACTION REQUIRED

None

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026

Presenter: Deb Caldwell
Jorge Cabello, Executive Director, Construction Management & Engineering

Subject: Update on Bond 2025

Related Page(s): N/A

PRESENTATION

BACKGROUND INFORMATION

On November 4, 2025, North East ISD voters approved the 2025 Bond Program totaling $482,990,000 to address districtwide priorities including safety and security, technology, facility infrastructure, and athletic improvements.

Staff will bring regular updates to the Board of Trustees on progress made toward the bond program.

BOARD ACTION REQUIRED

None

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026

Presenter: Anthony Jarrett
Superintendent

Subject: Board Policy Update 127

Related Page(s): Attachments

ACTION ITEM

BACKGROUND INFORMATION

Update 127 includes revisions to legal framework documents that are largely based on changes to the Administrative Code rules after the 89th Legislative Session. Changes to local policies offered for consideration address the following topics:

Superintendent Nonrenewal	Term Contracts
Other Types of Contracts	Elective Instruction
Gifted and Talented Students	Prekindergarten
Student Safety	

Other changes are to accommodate restructuring of codes in the DH and DP series and to delete local policies in the FO series for which District of Innovation exemptions are no longer allowed.

Please note that (LEGAL) policies reflect the ever-changing legal context for governance and management of the district and provide the legal framework for key areas of district operations. They should not be adopted, but rather, should inform local decision making.

The (LOCAL) policy recommendations in this update require close attention by both the administration and the board to ensure that the policies reflect the practices of the district and the intentions of the board. Board action is needed to adopt, revise, or repeal (LOCAL) policy.

ADMINISTRATIVE RECOMMENDATION

While most of the policies included in this update are (LEGAL) policies, the update recommends the Board add, revise, or delete ten (10) (LOCAL) policies. The following (LOCAL) policies are presented to the Board for consideration.

BJCF (LOCAL)	CAA (LOCAL)	CFB (LOCAL)	DC(LOCAL)	DH (LOCAL)
DP (LOCAL)	DPA (LOCAL)	DPB (LOCAL)	EHBB (LOCAL)	FFF (LOCAL)

RECOMMENDATION

It is recommended that the Board approve the above-listed local policies included in Update 126.

BOARD ACTION REQUIRED

Approval/Disapproval

Capitalization Threshold

The capitalization threshold for purposes of classifying individual capital assets shall be $~~5~~10,000.

The Superintendent shall determine the capitalization threshold for a group of assets, the individual cost of which does not exceed the capitalization threshold above but for which the cost in the aggregate is significant.

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Explanatory Notes

TASB Localized Policy Manual Update 127

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ATTN(NOTE) GENERAL INFORMATION ABOUT THIS UPDATE

All changes to the legal framework provided in this update are currently effective unless otherwise indicated in the explanatory note for that code.

AIA(LEGAL) ACCOUNTABILITY: ACCREDITATION AND PERFORMANCE INDICATORS

Revisions throughout the A-F Performance Ratings section of this legal framework are due to House Bill 8 from the Second Special Session of the 89th Legislature.

AIB(LEGAL) ACCOUNTABILITY: PERFORMANCE REPORTING

Citations have been updated in accordance with redesignated Administrative Code rules.

AIC(LEGAL) ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

Revisions to this legal framework are due to House Bill 8 from the Second Special Session of the 89th Legislature. This legislation repealed some provisions and amended others.

BAA(LEGAL) BOARD LEGAL STATUS: POWERS AND DUTIES

An obsolete cross-reference has been deleted at Discretionary Powers and Duties.

BJA(LEGAL) SUPERINTENDENT: QUALIFICATIONS AND DUTIES

A cross-reference has been updated due to recoding material in the DP series of policies.

BJCF(LOCAL) SUPERINTENDENT: NONRENEWAL

Recommended revisions to this local policy on nonrenewal of a superintendent align with language at DFBB(LOCAL) relating to accommodations of disability and the addition of two nonrenewal reasons included in Update 126 that were related to Senate Bill 12 from the 89th Legislature.

CAA(LOCAL) FISCAL MANAGEMENT GOALS AND OBJECTIVES: FINANCIAL ETHICS

A cross-reference in the Note has been updated to reflect changes to the DH series of policies, which are described in more detail below.

CBB(LEGAL) STATE AND FEDERAL REVENUE SOURCES: FEDERAL

The Federal Acquisition Regulation has increased the micro-purchase threshold limit to $15,000 and increased the simplified acquisition threshold to $350,000. The language under Procurement Methods has been adjusted accordingly.

CE(LEGAL) ANNUAL OPERATING BUDGET

Revisions at Authorized Expenditures are due to House Bill 8 from the Second Special Session of the 89th Legislature. Section 3.006 of the bill amends Education Code 45.105(c-1).

CFB(LOCAL) ACCOUNTING: INVENTORIES

As of July 1, 2025, TEA increased the capitalization threshold to $10,000 to align with changes to the federal definition of equipment. The Financial Accountability System Resource Guide (FASRG) is in the process of being updated to reflect this change to rule 1.2.4.3 Capitalization of Assets.

Our records indicate that the district's capitalization threshold in CFB(LOCAL) is less than $10,000. Districts may continue to use the lower threshold; however, if, after consultation with your auditor and other

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advisors, your district wishes to increase the threshold, please contact your policy consultant for assistance with updates.

CHE(LEGAL) PURCHASING AND ACQUISITION: VENDOR DISCLOSURES AND CONTRACTS

Citations in the Required Contract Provisions section relating to Energy Companies have been updated after redesignation of the material by House Bill 4595 and to correct a typographical error.

CKEA(LEGAL) SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS

Substantive revisions are due to rule changes. For readability, additional margin notes have been included. A note has been added under the Required Policies section to point the reader to TCOLE model policies and forms available on the TCOLE website.

CKEB(LEGAL) SECURITY PERSONNEL: SCHOOL MARSHALS

The citation has been corrected at Fit for Duty Review.

CMD(LEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING

19 Administrative Code 67.1001(e) has been amended. On page 4, the list at Permitted Expenditures adds items to implement Senate Bill 13 from the 89th Texas Legislature by updating the allowable expenditures from a district's instructional materials and technology allotment.

CNC(LEGAL) TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY

Language has been added from the Texas Administrative Code. The amended provisions regarding safety standards changed requirements that were once placed on manufacturers of school buses to now be requirements for school districts. The citation to the Transportation Code has been removed, as it is not necessary.

COA(LEGAL) FOOD AND NUTRITION MANAGEMENT: PROCUREMENT

A citation has been corrected at Procurement Training.

CPC(LEGAL) OFFICE MANAGEMENT: RECORDS MANAGEMENT

13 Administrative Code 7.125 has been repealed, and separate rules for each retention schedule have been adopted. Citations relating to the TSLAC Retention Schedules have been updated accordingly.

CQA(LEGAL) TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES

The Required Website Postings section has been revised to reflect new statutory and rule requirements for postings, and the format has been modified to provide a clear citation to each requirement. The Note preceding the list has been revised to provide information regarding why the requirements are posted in the order that has been chosen by TASB.

D(LEGAL) PERSONNEL

Restructuring of codes in the DH section and the DP section necessitates an update to the D section table of contents.

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DC(LEGAL) EMPLOYMENT PRACTICES

A cross-reference in the Employment Policies section has been updated to reflect changes to the DP series of policies.

DC(LOCAL) EMPLOYMENT PRACTICES

The cross-reference at Employment Assistance Prohibited has been updated to reflect changes to the DH series of policies. Standard policy language at BJA(LOCAL) notes that the superintendent may delegate responsibilities to other employees of the district but shall remain accountable to the board for the performance of all duties, delegated or otherwise. For this reason, TASB recommends removing "or designee" from the Posting Vacancies section.

DEAA(LEGAL) COMPENSATION PLAN: INCENTIVES AND STIPENDS

House Bill 2, Article 2.20(b) from the 89th Legislature repealed Education Code 48.114 effective September 1, 2026. TASB has opted to include this repeal with Update 127, as it will be the Update closest in time to the effective date.

DF(LEGAL) TERMINATION OF EMPLOYMENT

The cross-reference at Report to Superintendent has been updated to reflect changes to the DP series of policies. We have also updated the cross-reference at Prohibited Classroom Instruction to reflect policy EMB.

DFBA(LEGAL) TERM CONTRACTS: SUSPENSION/TERMINATION DURING CONTRACT

The cross-reference at Report by Principal has been updated to reflect changes to the DP series of policies.

DFE(LEGAL) TERMINATION OF EMPLOYMENT: RESIGNATION

The cross-reference at Report by Principal has been updated to reflect changes to the DP series of policies.

DH(LEGAL) EMPLOYEE STANDARDS OF CONDUCT

Because DHA(LEGAL) has been created to focus on educator ethics, the section by that name has been deleted from this code. In addition, the Duty to Report section of this legal framework has been bolstered with additional text around the duty to report child abuse or neglect.

DH(LOCAL) EMPLOYEE STANDARDS OF CONDUCT

The two cross-references to DH(EXHIBIT) have been revised to reflect changes to the DH series of policies, which are described in more detail below.

DH(EXHIBIT) EMPLOYEE STANDARDS OF CONDUCT

This exhibit is being deleted from the manual, and the Educators' Code of Ethics is being recoded to DHA(LEGAL).

DHA(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: EDUCATOR CODE OF ETHICS

This new legal framework has been created to house information relating to the Educators' Code of Ethics. This material has been recoded to clarify that elements 3.8 and 3.9 of the Code of Ethics now form the basis of the reporting requirements for educator misconduct that changed during the 89th Legislature. Prior to Update 127, the Educators' Code of Ethics was housed as an exhibit to the manual at

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DH(EXHIBIT). Because the definitions relating to inappropriate communication and boundaries are from the Code of Ethics, they are now in this new legal framework.

DHB(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO STATE BOARD FOR EDUCATOR CERTIFICATION

The cross-reference at Deadline to Report After Termination or Resignation has been updated to reflect changes to the DP series of policies.

DHC(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO TEXAS EDUCATION AGENCY

The cross-reference at Deadline to Report has been updated to reflect changes to the DP series of policies. A citation has been corrected in the Contents of Report section.

DP(LEGAL) PERSONNEL POSITIONS

Material at DP(LEGAL) is being recoded to DPA, regarding principals, and DPB, regarding other personnel positions, as the requirements specific to principals have expanded sufficiently to warrant a separate legal framework.

DP(LOCAL) PERSONNEL POSITIONS

To accommodate the restructuring of the DP series due to the requirements specific to principals, this local policy is recommended for deletion. Materials regarding principal qualifications have been moved to a new code at DPA(LOCAL), and the language relating to school counselors has been moved to DPB(LOCAL).

DPA(LEGAL) PERSONNEL POSITIONS: PRINCIPALS

Information relating to principals previously found at DP has been relocated to this new code. In addition, a note relating to the requirement to report child abuse or neglect has been added so all reporting requirements for principals are housed in one location for clarity.

DPA(LOCAL) PERSONNEL POSITIONS: PRINCIPALS

This new code specifically related to principals now houses principal qualification language that was previously at DP(LOCAL). Minor revisions have been made to the text at Qualifications to align with the model job description provided by TASB HR Services. Any posting for a principal position would, at minimum, include the items provided in this list. Other qualifications may be included as provided by the last item in the list.

DPB(LEGAL) PERSONNEL POSITIONS: OTHER PERSONNEL POSITIONS

All information previously at DP(LEGAL) that is not related to principals (now at DPA) and substitutes (now at DPC) has been moved to this legal framework. The School Psychological Services section has been amended to reflect changes in 22 Administrative Code 465.38(b)-(c).

DPB(LOCAL) PERSONNEL POSITIONS: OTHER PERSONNEL POSITIONS

This new policy now houses text relating to school counselors that was previously at DP(LOCAL).

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DPC(LEGAL) PERSONNEL POSITIONS: SUBSTITUTE, TEMPORARY, AND PART-TIME POSITIONS

This new legal framework now houses information formerly in DPB(LEGAL) relating to substitute positions.

EFA(LEGAL) INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS

Substantive revisions are due to amendments to 19 Administrative Code 67.1501 and 67.1502 regarding TEA standards for review of instructional materials. Additional revisions have been made for organization and to margin notes to improve clarity and readability.

EHAC(LEGAL) BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (SECONDARY)

Changes to this policy regarding course offerings in grades 9-12 were needed after amendments to 19 Administrative Code 74.3. Citations have also been updated to conform with the new amendments.

EHBB(LEGAL) SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS

Revisions to this legal framework are due to amendments to 19 Administrative Code 89.1.

EHBB(LOCAL) SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS

Recommended changes at Identification Criteria are the result of amendments to 19 Administrative Code 89.1.

EHBCA(LEGAL) COMPENSATORY SERVICES AND INTENSIVE PROGRAMS: ACCELERATED INSTRUCTION

Revisions to this legal framework are due to House Bill 8 from the Second Special Session of the 89th Legislature. Please note that the English II end-of-course (EOC) assessment is still a requirement for the 2026 and 2027 graduating classes.

EHDD(LEGAL) ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT

The FAST Program section has been revised due to amendments to 19 Administrative Code 13.503(a)-(b). Deletions throughout are due to repealed provisions from the Administrative Code.

EKB(LEGAL) TESTING PROGRAMS: STATE ASSESSMENT

Revisions throughout this legal framework are due to changes from House Bill 8 from the Second Special Session of the 89th Legislature.

FA(LEGAL) PARENT RIGHTS AND RESPONSIBILITIES

A section prohibiting infringement on parental rights has been added after voters approved Senate Joint Resolution 34 from the 89th Legislature.

FED(LEGAL) ATTENDANCE: ATTENDANCE ENFORCEMENT

Changes regarding sanctions as they relate to truancy prevention measures are due to revisions at 19 Administrative Code 129.1047.

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FFAC(LEGAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

13 Administrative Code 7.125, which contained all the TSLAC retention schedules, was repealed and replaced with 13 Administrative Code 7.126-.137. Each rule now contains a single retention schedule. The Records of Public School Districts schedule is now located at 13 Administrative Code 7.131. The revision at Records in the section on the Maintenance and Administration of Epinephrine Delivery Systems reflects this change. Related revisions also appear in CPC(LEGAL).

FFEB(LEGAL) COUNSELING AND MENTAL HEALTH: MENTAL HEALTH

The cross-reference in the Exception: Court Order section has been updated to reflect changes to the DP series of policies.

FFF(LOCAL) STUDENT WELFARE: STUDENT SAFETY

The definition of misconduct has been amended to include provisions from Senate Bill 571 from the 89th Legislative Session. The misconduct definition has also been reformatted to improve readability.

FM(LEGAL) STUDENT ACTIVITIES

In the Limits on Participation and Practice section, "one activity" has been revised to "two activities" due to amendments to 19 Administrative Code 76.1001(d).

FOA(LEGAL) STUDENT DISCIPLINE: REMOVAL BY TEACHER OR BUS DRIVER

At Appeals, a citation error has been corrected, and margin notes have been added to assist with clarity and readability.

GKA(LEGAL) COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

A citation in the Tobacco and E-Cigarettes section has been updated after 20 U.S.C. 7183 was redesignated to 20 U.S.C. 7973.

GKD(LEGAL) COMMUNITY RELATIONS: NONSCHOOL USE OF SCHOOL FACILITIES

Substantial revisions have been made regarding Facilities Use by Religious Organizations based on Senate Bill 2986 from the 89th Legislature.

GNC(LEGAL) RELATIONS WITH EDUCATIONAL ENTITIES: COLLEGES AND UNIVERSITIES

19 Administrative Code 9.141-9.144, 9.146, and 9.147 have been repealed, which led to substantive changes to this legal framework. Provisions that are duplicative of those in EHDD(LEGAL) have been deleted.

(LOCAL) Policy Comparisons

These documents are generated by an automated process that compares the updated policy to the current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; not shown in Word)

Annotations are shown as follows:

- Deletions are in a red strike-through font: ~~deleted text~~.
- Additions are in a blue font: new text.
- Blocks of text that were moved without changes are shown in green, with double underline and double strike-through formatting to distinguish the text's new placement from its original location: ~~moved text~~ becomes moved text.
- Revision bars appear in the right margin to show sections with changes.

Note: While the annotation software competently identifies simple changes, large or complicated changes — as in an extensive rewrite — may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes make formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

Contact us:

School Districts and Education Service Centers, call 800-580-7529 or email policy.service@tasb.org.

Community Colleges, call 800-580-1488 or email colleges@tasb.org.

Reasons

The Board's decision not to renew the Superintendent's contract shall not be based on the Superintendent's exercise of Constitutional rights or based unlawfully on race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. Reasons for the nonrenewal of the Superintendent's contract shall be:

1. Deficiencies pointed out in evaluations, supplemental memoranda, or other communications.

2. Failure to fulfill duties or responsibilities.

3. Incompetency or inefficiency in the performance of duties.

4. Insubordination or failure to comply with Board directives.

5. Failure to comply with Board policies or administrative regulations.

6. Failure of the District to make measurable progress toward the goals stated in the District improvement plan. [See BQ]

7. Conducting personal business during school hours when it results in neglect of duties.

8. Drunkenness or excessive use of alcoholic beverages; or possession, use, or being under the influence of alcohol or alcoholic beverages while on District property, while working in the scope of the employee's duties, or while attending any school- or District-sponsored activity.

9. The illegal possession, use, manufacture, or distribution of a controlled substance, a drug, a dangerous drug, hallucinogens, or other substances regulated by state statutes.

10. Failure to meet the District's standards of professional conduct.

11. Failure to report to the Board any arrest, indictment, conviction, no contest or guilty plea, or other adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL). [See DH]

12. Conviction of or deferred adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL); or conviction of a lesser included offense pursuant to a plea when the original charged offense is a felony. [See DH]

13. Failure to comply with reasonable District requirements regarding advanced coursework or professional improvement and growth.

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14. Disability, not otherwise protected by law, that prevents the Superintendent from performing the essential functions of the job, with or without reasonable accommodation.

15. Any activity, school-connected or otherwise, that, because of publicity given it or knowledge of it among students, faculty, or the community, impairs or diminishes the Superintendent's effectiveness in the District.

16. Any breach by the Superintendent of an employment contract or any reason specified in the Superintendent's employment contract.

17. Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, staff, or the Board.

18. Behavior that presents a danger of physical harm to a student or other individuals.

19. Assault on a person on District property or at a school-related function, or on an employee, student, or student's parent regardless of time or place.

20. Use of profanity in the course of performing any duties of employment, whether on or off District premises, in the presence of students, staff, or members of the public, if reasonably characterized as unprofessional.

21. Falsification of records or other documents related to the District's activities.

22. Falsification or omission of required information on an employment application.

23. Misrepresentation of facts to the Board or other District officials in the conduct of District business.

24. Failure to fulfill or maintain requirements for Superintendent certification, unless granted a waiver by the commissioner of education.

25. Any attempt to encourage or coerce a child to withhold information from the child's parent or from other District personnel.

26. Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.

27. Engaging in or assigning to another individual, whether intentionally or knowingly, an instruction, guidance, activities, or programming prohibited by law. [See EMB]

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28. Engaging in or assigning to another individual, whether intentionally or knowingly, diversity, equity, and inclusion duties prohibited by law.

~~27.~~29. Any reason constituting good cause for terminating the contract during its term.

Notice of Proposed Nonrenewal

If the Board determines that the Superintendent's contract should be considered for nonrenewal, the Board shall deliver to the Superintendent written notice of the proposed nonrenewal in accordance with law.

Request for Hearing

If the Superintendent desires a hearing after receiving notice of the proposed nonrenewal, the Superintendent shall notify the Board in writing not later than the 15th day after receiving the notice. When the Board receives a timely request for a hearing on proposed nonrenewal, the hearing shall be held not later than the 15th day after receipt of the request, unless the parties mutually agree to a delay. The Superintendent shall be given notice of the hearing date as soon as it is set.

Hearing Procedure

Unless the Superintendent requests that the hearing be open, the hearing shall be conducted in closed meeting with only the members of the Board, the Superintendent, their chosen representatives, and such witnesses as may be called in attendance. Witnesses may be excluded from the hearing until called to present evidence. The Superintendent and the Board may each be represented by a person designated in writing to act for them. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

The conduct of the hearing shall be under the presiding officer's control and shall generally follow the steps listed below:

1. After consultation with the parties, the presiding officer shall impose reasonable time limits for presentation of evidence and closing arguments.

2. The hearing shall begin with the Board's presentation, supported by such proof as it desires to offer.

3. The Superintendent may cross-examine any witnesses for the Board.

4. The Superintendent may then present such testimonial or documentary proofs, as desired, to offer in rebuttal or in general support of the contention that the contract be renewed.

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5. The Board may cross-examine any witnesses for the Superintendent and offer rebuttal to the testimony of the Superintendent's witnesses.

6. Closing arguments may be made by each party.

A record of the hearing shall be made so that a certified transcript can be prepared, if required.

Board Decision

The Board may consider only such evidence as is presented at the hearing. After all the evidence has been presented, if the Board determines that the reasons given in support of the recommendation to not renew the Superintendent's contract are lawful, supported by the evidence, and not arbitrary or capricious, it shall so notify the Superintendent by a written notice not later than the 15th day after the date on which the hearing is concluded. This notice shall also include the Board's decision on renewal, which decision shall be final.

No Hearing

If the Superintendent fails to request a hearing, the Board shall take the appropriate action and notify the Superintendent in writing of that action not later than the 30th day after the date the notice of proposed nonrenewal was sent.

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All Trustees, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District's fiscal resources.

Note: See the following policies and/or administrative regulations regarding conflicts of interest, ethics, and financial oversight:

- Code of ethics:
  - for Board members — BBF
  - for employees — ~~DH~~DHA
- Financial conflicts of interest:
  - for public officials — BBFA
  - for all employees — DBD
  - for vendors — CHE
- Compliance with state and federal grant and award requirements: CB, CBB
- Financial conflicts and gifts and gratuities regarding federal funds: CB, CBB
- Systems for monitoring the District's investment program: CDA
- Budget planning and evaluation: CE
- Compliance with accounting regulations: CFC
- Activity fund management: CFD
- Criminal history record information for employees: DBAA, DC
- Disciplinary action for fraud by employees: DCD, DCE, and DF series

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Fraud and Financial Impropriety

The District prohibits fraud and financial impropriety, as defined below, in the actions of its Trustees, employees, vendors, contractors, agents, consultants, volunteers, and others seeking or maintaining a business relationship with the District.

Definition

Fraud and financial impropriety shall include but not be limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the District.
2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.

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3. Misappropriation of funds, securities, supplies, or other District assets, including employee time.
4. Impropriety in the handling of money or reporting of District financial transactions.
5. Profiteering as a result of insider knowledge of District information or activities.
6. Unauthorized disclosure of confidential or proprietary information to outside parties.
7. Unauthorized disclosure of investment activities engaged in or contemplated by the District.
8. Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District, except as otherwise permitted by law or District policy. [See CB, DBD]
9. Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
10. Failure to provide financial records required by federal, state, or local entities.
11. Failure to disclose conflicts of interest as required by law or District policy.
12. Any other dishonest act regarding the finances of the District.
13. Failure to comply with requirements imposed by law, the awarding agency, or a pass-through entity for state and federal awards.

Financial Controls and Oversight

Each employee who supervises or prepares District financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor his or her area of responsibility for fraud and financial impropriety.

Fraud Prevention

The Superintendent shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the District.

Reports

Any person who suspects fraud or financial impropriety in the District shall report the suspicions immediately to a person with authority to investigate the suspicions, including any supervisor, the Superintendent, the Board President, or local law enforcement.

Reports of suspected fraud or financial impropriety shall be treated as confidential to the extent permitted by law. Limited disclosure may be necessary to complete a full investigation or to comply with

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law. All employees involved in an investigation shall be advised to keep information about the investigation confidential.

Protection from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against a person who in good faith reports perceived fraud or financial impropriety. [See DG]

Fraud Investigations

In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the Superintendent, Board President, or a designee shall promptly investigate reports of potential fraud or financial impropriety.

Response

If an investigation substantiates a report of fraud or financial impropriety, the Superintendent shall promptly inform the Board of the report, the investigation, and any responsive action taken or recommended by the administration.

If an employee is found to have committed fraud or financial impropriety, the Superintendent shall take or recommend appropriate disciplinary action, which may include termination of employment. If a contractor or vendor is found to have committed fraud or financial impropriety, the District shall take appropriate action, which may include cancellation of the District's relationship with the contractor or vendor.

When circumstances warrant, the Board, Superintendent, or a designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to the District, the District may seek to recover lost or misappropriated funds.

The final disposition of the matter and any decision to file a criminal complaint or to refer the matter to the appropriate law enforcement or regulatory agency for independent investigation shall be made in consultation with legal counsel.

Federal Awards Disclosure

In connection with federal awards, the District shall promptly disclose in writing whenever the District has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in federal law, including the Civil False Claims Act. This provision applies to any activities or subawards of a federal award. [See CBB]

Analysis of Fraud

After any investigation substantiates a report of fraud or financial impropriety, the Superintendent shall analyze conditions or factors that may have contributed to the fraudulent or improper activity. The Superintendent shall ensure that appropriate administrative procedures are developed and implemented to prevent future misconduct. These measures shall be presented to the Board for review.

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Personnel Duties

The Superintendent shall define the qualifications, duties, and responsibilities of all positions and shall ensure that job descriptions are current and accessible to employees and supervisors.

Posting Vacancies

The Superintendent ~~or designee~~ shall establish guidelines for advertising employment opportunities and posting notices of vacancies. These guidelines shall advance the Board's commitment to equal opportunity employment and to recruiting well-qualified candidates. Current District employees may apply for any vacancy for which they have appropriate qualifications.

Applications

All applicants shall complete the application form supplied by the District. Information on applications shall be confirmed before a contract is offered for a contractual position and before hiring or as soon as possible thereafter for a noncontractual position.

[For information related to the evaluation of criminal history records, see DBAA.]

Employment of Contractual Personnel

The Superintendent has sole authority to make recommendations to the Board regarding the selection of contractual personnel.

The Board retains final authority for employment of contractual personnel in the position of central office administrators from executive director level and above and campus administrators including principals and magnet directors.

The Board delegates to the Superintendent the authority to employ teachers, librarians, school counselors, and school nurses.

[See DCA, DCB, DCC, and DCE as appropriate]

Employment of Noncontractual Personnel

Note: For employment of a bus driver related to a Board member or the Superintendent, see DBE(LEGAL).

The Board delegates to the Superintendent final authority to employ and dismiss noncontractual employees on an at-will basis. [See DCD]

Child Labor

The District shall adhere to the requirements set forth by the Fair Labor Standards Act (FLSA) in conjunction with the employment of minors between the ages of 14 through 17. Any supervisor wishing to employ a minor shall coordinate with the human resources department to ensure that the duties and responsibilities for that position are in compliance with FLSA restrictions related to hours worked and tasks performed.

Break in Service

If an employee has a break in service, the period of employment after the break is considered new employment, except for purposes of vesting in the attendance and retention incentive pro-

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gram. Employment after a break in service of less than five years would not be considered new employment for vesting purposes, while employment after a break in service of five years or more would be considered new employment.

Employment Assistance Prohibited

No District employee shall assist another employee of the District or of any school district in obtaining a new job if the employee knows, or has probable cause to believe, that the other employee engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition. [See CJ for prohibitions relating to contractors and agents and ~~DH(EXHIBIT~~DHA(LEGAL) for the Educators' Code of Ethics.]

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Each District employee shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards. The District holds all employees accountable to the Educators' Code of Ethics. [See ~~DH(EXHIBIT~~DHA(LEGAL)]

Each District employee shall recognize and respect the rights of students, parents, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the District.

An employee wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations of Standards of Conduct

Each employee shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or standards attendant to his or her status as a District employee. Violation of any policies, regulations, or guidelines, including intentionally making a false claim, offering a false statement, or refusing to cooperate with a District investigation, may result in disciplinary action, including termination of employment. [See DCD, DCE, and DF series]

Weapons Prohibited

The District prohibits the use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on District property at all times.

Exceptions

No violation of this policy occurs when:

1. Use or possession of a firearm by a specific employee is authorized by Board action [see the CKE series];
2. A District employee who holds a handgun license in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, provided the handgun or other firearm is not in plain view; or
3. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

Electronic Communication

Use with Students

A certified employee, licensed employee, or any other employee designated in writing by the Superintendent or a campus principal may use electronic communication, as this term is defined by law, with currently enrolled students only about matters within the scope of the employee's professional responsibilities.

Unless an exception has been made in accordance with the employee handbook or other administrative regulations, an employee

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shall not use a personal electronic communication platform, application, or account to communicate with currently enrolled students.

Unless authorized above, all other employees are prohibited from using electronic communication directly with students who are currently enrolled in the District. The employee handbook or other administrative regulations shall further detail:

1. Exceptions for family and social relationships;
2. The circumstances under which an employee may use text messaging to communicate with individual students or student groups;
3. Hours of the day during which electronic communication is discouraged or prohibited; and
4. Other matters deemed appropriate by the Superintendent.

In accordance with ethical standards applicable to all District employees [see ~~DH(EXHIBIT~~DHA(LEGAL)], an employee shall be prohibited from using electronic communications in a manner that constitutes prohibited harassment or abuse of a District student; adversely affects the student's learning, mental health, or safety; includes threats of violence against the student; reveals confidential information about the student; or constitutes an inappropriate communication with a student, as described in the Educators' Code of Ethics.

An employee shall have no expectation of privacy in electronic communications with students. Each employee shall comply with the District's requirements for records retention and destruction to the extent those requirements apply to electronic communication. [See CPC]

Personal Use

All employees shall be held to the same professional standards in their public use of electronic communication as for any other public conduct. If an employee's use of electronic communication violates state or federal law or District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Reporting Improper Communication

In accordance with administrative regulations, an employee shall notify his or her supervisor when a student engages in improper electronic communication with the employee.

Disclosing Personal Information

An employee shall not be required to disclose his or her personal email address or personal phone number to a student.

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Prohibited Classroom Instruction or Activities

An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].

Prohibited Diversity, Equity, and Inclusion Duties

An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

[See BT(LEGAL)]

Social Transitioning

An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.

Safety Requirements

Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

Harassment or Abuse

An employee shall not engage in prohibited harassment, including sexual harassment, of:

1. Other employees. [See DIA]
2. Students. [See FFH; see FFG regarding child abuse and neglect.]

While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents.

An employee shall report child abuse or neglect as required by law. [See FFG]

Relationships with Students

An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual.

As required by law, the District shall notify the parent of a student with whom a District employee or person acting as a service provider for the District is alleged to have engaged in certain misconduct.

[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]

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Tobacco and Nicotine Products and E-Cigarettes

An employee is prohibited from possessing or using any type of tobacco product, e-cigarette, or any other electronic vaporizing device while on school property, in a District vehicle, or while attending an off-campus school-related activity. An employee is also prohibited from possessing or using any type of nicotine product, including nicotine pouches, regardless of whether the product contains tobacco, while on District property, in a District vehicle, or while attending an off-campus school-related activity.

An employee's supervisor is authorized to approve an exception to this policy for a smoking cessation product.

Alcohol and Drugs / Notice of Drug-Free Workplace

As a condition of employment, an employee shall abide by the terms of the following drug-free workplace provisions. An employee shall notify the Superintendent in writing if the employee is convicted for a violation of a criminal drug statute occurring in the workplace in accordance with Arrests, Indictments, Convictions, and Other Adjudications, below.

An employee shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while on District property or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
4. Any other intoxicant or mood-changing, mind-altering, or behavior-altering drug.

An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, or dispenses a substance listed above as part of the employee's job responsibilities;
2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee's personal use; or

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3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee's child or other individual for whom the employee is a legal guardian.

Sanctions

An employee who violates these drug-free workplace provisions shall be subject to disciplinary sanctions. Sanctions may include:

1. Referral to drug and alcohol counseling or rehabilitation programs;
2. Referral to employee assistance programs;
3. Termination from employment with the District; and
4. Referral to appropriate law enforcement officials for prosecution.

Notice

Employees shall receive a copy of this policy.

Arrests, Indictments, Convictions, and Other Adjudications

An employee shall notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the other offenses as indicated below:

1. Crimes involving school property or funds;
2. Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;
3. Crimes that occur wholly or in part on school property or at a school-sponsored activity; or
4. Crimes involving moral turpitude, which include:
    - Dishonesty; fraud; deceit; theft; misrepresentation;
    - Deliberate violence;
    - Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;
    - Felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;
    - Felony driving while intoxicated (DWI); or
    - Acts constituting abuse or neglect under the Texas Family Code.

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Dress and Grooming An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

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Principal Qualifications

In addition to the minimal certification requirement, a principal shall have at least:

1. Working knowledge of curriculum and instruction;
2. The ability to evaluate instructional program and teaching effectiveness;
3. The ability to manage budgets and personnel and to coordinate campus functions;
4. The ability to explain policy, procedures, and data;
5. Strong communications, public relations, and interpersonal skills;
6. Prior experience in instructional leadership roles; and
7. Other qualifications deemed necessary by the Board and included in the job description.

School Counselors

In accordance with law, a school counselor shall spend 80 percent of the counselor's work time on duties that are components of a comprehensive school counseling program (CSCP). [See FFEA]

If the Board approves a determination by the administration that due to District or campus staffing needs or other reasons a school counselor is prevented from spending 80 percent of the counselor's work time on duties that are components of a CSCP, the Board shall direct the Superintendent to develop a revised job description for the school counselor that addresses the percentage of the school counselor's time that shall be spent on duties related to the components of a CSCP and the duties the school counselor is expected to perform in the remaining work time. The Superintendent shall report to the Board regarding adjustments to a school counselor's duties under this provision.

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Qualifications

In addition to the minimal education and certification requirements established in the job description, a principal shall have at least:

1. Working knowledge of curriculum and instruction;
2. The ability to evaluate instructional program and teaching effectiveness;
3. The ability to manage budgets and personnel and to coordinate campus functions;
4. The ability to implement policy and procedures;
5. The ability to interpret data;
6. Strong communications, public relations, and interpersonal skills;
7. Prior experience in instructional leadership roles; and
8. Other qualifications deemed necessary by the Board and included in the job description.

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Referral

Students may be referred for the gifted and talented program at any time by teachers, school counselors, parents, or other interested persons.

Screening and Identification Process

The District shall provide assessment opportunities to complete the screening and identification process for referred students at least once per school year.

The District shall schedule a gifted and talented program awareness session for parents that provides an overview of the identification procedures and services for the program prior to beginning the screening and identification process.

Parental Consent

The District shall obtain written parental consent before any special testing or individual assessment is conducted as part of the screening and identification process. All student information collected during the screening and identification process shall be an educational record, subject to the protections set out in policies at FL.

Selection

Identification Criteria

The Board-approved program for the gifted and talented shall establish criteria to identify gifted and talented students. The criteria shall be specific to the state definition of gifted and talented and shall ensure the fair assessment of students with special needs, such as the culturally different, the economically disadvantaged, and students with disabilities.

Assessments

Data collected through both objective and subjective assessments shall be measured against the criteria approved by the Board to determine individual eligibility for the program. Assessment tools may include, but are not limited to, the following: achievement tests, intelligence tests, creativity tests, behavioral checklists completed by teachers and parents, student/parent conferences, and available student work products.

~~Selection~~Matrix or Threshold System

If the selection process relies on a matrix or threshold system, the use of a scoring value based on race, ethnicity, sex, socioeconomic status, or disability shall be prohibited.

Placement Committee

A placement committee shall evaluate each referred student according to the established criteria and shall identify those students for whom placement in the gifted and talented program is the most appropriate educational setting. The committee shall be composed of at least three professional educators who have received training in the nature and needs and identification of gifted students, as required by law.

Notification

The District shall provide written notification to parents of students who qualify for services through the District's gifted and talented program. Participation in any program or services provided for

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gifted students shall be voluntary, and the District shall obtain written permission from the parents before placing a student in a gifted and talented program.

Reassessment

If the District reassesses students in the gifted and talented program, the reassessment shall be based on a student's performance in response to services and shall occur no more than once in elementary grades, once in middle school grades, and once in high school grades.

Transfer Students

Interdistrict

When a student identified as gifted by a previous school district enrolls in the District, the placement committee shall review the student's records and conduct assessment procedures when necessary to determine if placement in the District's program for gifted and talented students is appropriate.

[See FDD(LEGAL) for information regarding transfer students and the Interstate Compact on Educational Opportunities for Military Children]

Intradistrict

A student who transfers from one campus in the District to the same grade level at another District campus shall continue to receive services in the District's gifted and talented program.

Furloughs

The District may place on a furlough any student who is unable to maintain satisfactory performance or whose educational needs are not being met within the structure of the gifted and talented program. A furlough may be initiated by the District, the parent, or the student.

In accordance with the Board-approved program, a furlough shall be granted for specified reasons and for a specified period of time. At the end of a furlough, the student may reenter the gifted and talented program, be placed on another furlough, or be exited from the program.

Exit Provisions

The District shall monitor student performance in response to gifted and talented program services. If at any time the placement committee or a parent determines the program is not meeting the student's educational needs, the committee shall meet with the parent and student before finalizing an exit decision.

Appeals

A parent, student, or educator may appeal any final decision of the placement committee regarding services in the gifted and talented program. Appeals shall be made first to the placement committee. Any subsequent appeals shall be made in accordance with FNG(LOCAL) beginning at Level Two.

Program Evaluation

The District shall annually evaluate the effectiveness of the District's gifted and talented program, and the results of the evaluation

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shall be used to modify and update the District and campus improvement plans. The District shall include parents in the evaluation process and shall share the information with Board members, administrators, teachers, school counselors, students in the gifted and talented program, and the community.

Funding

The Superintendent shall develop administrative procedures to ensure that 100 percent of the state funds allocated for the gifted and talented program are spent providing for and enhancing the District's program and that a method accounting for expenditures related to the gifted and talented program is established and aligns with the Texas Education Agency's financial compliance guidance.

Community Awareness

The District shall ensure that information about the District's gifted and talented program is available to parents and community members and that they have an opportunity to develop an understanding of and support for the program.

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Note: See policies DHB and DHC for information on other required reports regarding alleged misconduct against a student.

The District shall notify a parent of a student with whom a District employee or a person acting as a service provider for the District is alleged to have engaged in misconduct, informing the parent:

1. As soon as feasible that the alleged misconduct may have occurred;
2. Whether the individual was terminated following an investigation of the alleged misconduct or resigned before completion of the investigation; and
3. Whether a report was submitted to the Texas Education Agency or State Board for Educator Certification concerning the alleged misconduct.

For purposes of this policy, misconduct is defined as an individual's ~~alleged~~:

1. Alleged abuse or commission of an otherwise unlawful act with a student ~~or involvement in~~;
2. Involvement in or soliciting a romantic relationship, or soliciting or engaging in sexual contact, with a student;
3. Engaging in inappropriate communications with a student; or
4. ~~1.~~ Failing to maintain appropriate boundaries with a student.

Notice of Suspected Criminal Offense

Except as provided by state law regarding child abuse investigations, the District shall notify a parent not later than one business day after the date an employee first suspects that a criminal offense has been committed against the parent's child.

[See also FFG for reporting requirements related to child abuse and FFH for parental notification requirements regarding prohibited conduct as defined by that policy.]

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NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026 Presenter: Susan Lackorn

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 2017” and as “North East Independent School District Unlimited Tax Refunding Bonds, Series 2018” and as “Variable Rate Unlimited Tax Refunding Bonds, Series 2024”; 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 of certain outstanding obligations of the District

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 $37,270,000 (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, 2027, 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/registrar 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/registrar 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 an Authorized Official, 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 14th day of September, 2026.

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 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, and currently outstanding in the amount of $[26,485,000], stated to mature on August 1 in each of the years 20[27] through 20[36] and subject to redemption on [August 1, 2026], or any date thereafter, at the option of the District.

- North East Independent School District Unlimited Tax Refunding Bonds, Series 2018, dated July 1, 2018 in the original principal amount of $129,085,000, issued pursuant to an order authorizing the issuance thereof dated May 14, 2018, and currently outstanding in the amount of $[91,880,000], stated to mature on August 1 in each of the years 20[27] through 20[38], August 1, 20[43], and August 1, 20[48] and subject to redemption on [August 1, 2027], or any date thereafter, at the option of the District.

- North East Independent School District Variable Rate Unlimited Tax Refunding Bonds, Series 2024, dated June 1, 2024 in the original principal amount of $72,655,000, issued pursuant to an order authorizing the issuance thereof dated May 20, 2024, and currently outstanding in the amount of $[66,420,000], stated to mature on August 1, 20[49] and subject to redemption on July 31, 2027, or any date thereafter, at the option of the District.

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026 Presenter: Susan Lackorn

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 14th day of September, 2026, 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 14, 2026 Presenter: Susan Lackorn

Subject: Approval to set I&S tax rate above minimum Related Page(s): Attachment

ACTION ITEM

BACKGROUND INFORMATION

Pursuant to Texas Tax Code 26.05(a-1), the Board of Trustees must first approve the proposed interest and sinking(I&S) tax rate to pay debt service that exceeds the minimum debt service tax rate prior to adopting the tax rate.

ADMINISTRATIVE CONSIDERATION

The calculated minimum debt service rate is $0.2193. Maintaining the I&S tax rate at $0.3000 mitigates the volatility of future I&S tax rates and provides future interest savings for our taxpayers. Additional tax collections will be used to pay debt off early.

BUDGETARY CONSIDERATION

No budgetary consideration required.

ADMINISTRATIVE RECOMMENDATION

It is recommended that the proposal of an interest and sinking(I&S) rate to pay debt service that exceeds the minimum debt service tax rate as defined by the Texas Tax Code and the Texas Education Code. The Board finds that the District's minimum debt service tax rate is $0.2193 per $100 valuation, and that the proposed interest and sinking tax rate of $0.3000 used to pay debt service exceeds the minimum debt service tax rate by $0.0807 per $100 valuation. Additional revenue generated by the proposed rate will be used for lawful debt service purposes including: early defeasance or retirement of bond indebtedness, reduction of future interest costs to District taxpayers, and mitigation of future tax rate volatility.

BOARD ACTION REQUIRED

Approval/Disapproval

September 14, 2026

Preliminary No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service

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 Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service is defined by Texas Education Code §44.004(c)(5)(A)(ii). There is no specific worksheet or methodology prescribed by the state regarding the calculation for these rates. The rates presented here were calculated using a free Summary of Finance template maintained by MoakCasey, LLC.



Rate to Maintain Same Level of M&O Revenue and Pay Debt Service — The M&O component reflects the rate needed to generate the same level of per-student funding as the prior year under the Texas Education Code Chapter 48/49 equalization formulas. The I&S component reflects the minimum rate required to meet all outstanding debt service obligations for the current year.

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

This year's no-new-revenue tax rate:	**$1.0273/$100**
This year's voter-approval tax rate (using minimum required debt service amount):	**$0.8667/$100**
For maintenance and operations (M&O):	*$0.6754/$100*
For interest and sinking (I&S):	*$0.1913/$100*
Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	**$0.8880/$100**
For maintenance and operations (M&O):	*$0.6687/$100*
For interest and sinking (I&S):	*$0.2193/$100*

Source: NNR and VATR calculated from the Tax Rate Worksheet pursuant to Texas Tax Code Chapter 26. Rate to Maintain calculated using MoakCasey Summary of Finance template.

Submitted by: Susan Lackorn

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026 Presenter: Susan Lackorn

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 $1.027302 and the voter-approval rate is $0.9754. 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 2026 for the North East Independent School District. Further, it is recommended the Board of Trustees append the 2026-2027 adopted budget with the calculation worksheets.

BOARD ACTION REQUIRED

Approval/Disapproval

September 14, 2026

Revised No-New-Revenue (NNR) Tax Rate, Voter-Approval Tax Rate (VATR), and Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service

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 Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service is defined by Texas Education Code §44.004(c)(5)(A)(ii). There is no specific worksheet or methodology prescribed by the state regarding the calculation for these rates. The rates presented here were calculated using a free Summary of Finance template maintained by MoakCasey, LLC.



Rate to Maintain Same Level of M&O Revenue and Pay Debt Service — The M&O component reflects the rate needed to generate the same level of per-student funding as the prior year under the Texas Education Code Chapter 48/49 equalization formulas. The I&S component reflects the minimum rate required to meet all outstanding debt service obligations for the current year.

Pursuant to Texas Tax Code §26.05(a-2), the officer or employee designated by the governing body to calculate the voter-approval tax rate of the taxing unit under this chapter has recalculated that rate to account for the new current debt rate, and that recalculated voter-approval tax rate is reported below. This will serve as the voter-approval tax rate for North East ISD for the 2026 tax year.

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

This year's no-new-revenue tax rate:	**$1.0273/$100**
This year's voter-approval tax rate (using supermajority-approved debt service amount):	**$0.9754/$100**
For maintenance and operations (M&O):	*$0.6754/$100*
For interest and sinking (I&S):	*$0.3000/$100*
Rate to Maintain Same Level of M&O Revenue & Pay Debt Service:	**$0.8880/$100**
For maintenance and operations (M&O):	*$0.6687/$100*
For interest and sinking (I&S):	*$0.2193/$100*

Source: NNR and VATR calculated from the Tax Rate Worksheet pursuant to Texas Tax Code Chapter 26. Rate to Maintain calculated using MoakCasey Summary of Finance template.

Submitted by: Susan Lackorn

2026 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://www.bexar.org/4226/Property-Tax-Rate-Calculation-Evidence

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). [2]	$ 50,600,919,054
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. [3]	$ 5,636,107,126
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 44,964,811,928
4.	**Prior year total adopted tax rate**.	$ 0.982200 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** **A. Original prior year ARB values:** $ 3,257,511,989 **B. Prior year values resulting from final court decisions:** – $ 3,069,854,621 **C. Prior year value loss.** Subtract B from A. [4]	$ 187,657,368

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** ..... $ 3,461,104,817 **B. Prior year disputed value:** ..... – $ 3,461,104,817 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 187,657,368
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 45,152,469,296
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. [6]	$ 0
10.	**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. **A. Absolute exemptions.** Use prior year market value: ..... $ 313,578,692 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .. + $ 859,614,083 **C. Value loss.** Add A and B. [7]	$ 1,173,192,775
11.	**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. **A. Prior year market value.** ..... $ 0 **B. Current year productivity or special appraised value:** ..... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 1,173,192,775
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 43,979,276,521
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 431,964,453
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. [9]	$ 7,398,278
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] 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.	$ 439,362,731

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**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. [11] **A. Certified values.**[12] ..... $ 47,736,587,329 **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 **C. Total current year value.** Subtract B from A.	$ 47,736,587,329
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **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. [14] ..... $ 1,051,254,370 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 1,051,254,370
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.[16]	$ 5,581,295,567
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] 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.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] 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.[20]	$ 43,206,546,132
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.	$ 437,974,232
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 437,974,232
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 42,768,571,900
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 1.027302 /$100

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

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.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **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. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] 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. [26]

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. [27] 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.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt 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. [29]	$ 0.625400 /$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate ..... $ 0.050000 /$100 B. $0.05 per $100 of taxable value ..... $ 0.0500 /$100	$ 0.050000 /$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.675400 /$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (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. 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. [32] Enter debt amount: ..... $ 147,956,449 B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 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. ..... – $ 14,550,728 D. **Adjust debt:** Subtract B and C from A.	$ 133,405,721

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 4,578,227
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 128,827,494
33.	**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%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 99.38 % B. Enter the prior year actual collection rate 99.38 % C. Enter the 2024 actual collection rate 99.04 % D. Enter the 2023 actual collection rate 99.06 %	99.38 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. 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.	$ 129,631,207
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 43,206,546,132
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.300026 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. 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. [36]	$ 0.975426 /$100

SECTION 3: 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	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. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 43,206,546,132
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.	$ 0.975426 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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. [39] 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 *No-New-Revenue Tax Rate Worksheet.*	$ 0.982200 /$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

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
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).	$ 0.975426 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate ..... $ 1.027302 /$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate ..... $ 0.975426 /$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

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. [40]

print here

Printed Name of School District Representative

sign here

School District Representative

Date

[40] Tex. Tax Code §26.04(c)

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026 Presenter: Susan Lackorn

Subject: Adoption of 2026-2027 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 6, 2026. The proposed tax rate in the notice reflected a total tax rate of $0.9754. 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 2026-2027 operations budget and to pay principal and interest on outstanding bonds:

Maintenance & Operation Rate (General Operating Fund)	$0.6754
Interest & Sinking Rate (Debt Service Fund)	0.3000
Total Tax Rate:	$0.9754

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 2026-2027 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 2026 - 2027 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 2026 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 2026, 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 2026, 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)	$0.6754
Interest & Sinking (Debt Service Fund)	0.3000
Total Tax Rate:	$0.9754

The Maintenance and Operation (General Operating Fund) tax rate of $0.6754 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 14, 2026, 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 14, 2026

Presenter: Rudy Jimenez
Chief of Schools
and Leadership

Subject: School Health Advisory Council (SHAC) Member Appointments

Related Page(s): SHAC Member Appointments

CONSENT ITEM

BACKGROUND INFORMATION

In accordance with Texas Education Code 28.004(d), and BDF (LEGAL), a board shall appoint at least five members to the SHAC. A majority of the members must be persons who are parents of students enrolled in the district and must not be employed by the district. One of those members shall serve as chair or co-chair of the SHAC.

BDF (LOCAL) further establishes SHAC shall have no fewer than 28 members and a maximum of 40 members. The SHAC shall have no more than 28 parents/legal guardian members and no more than 7 community members and at least 1 District employee for each standing committee. Each Trustee shall appoint 4 members to the SHAC of which at least 3 must be parents/legal guardians of children in the District.

ADMINISTRATIVE CONSIDERATION

None

BUDGETARY CONSIDERATION

None

ADMINISTRATIVE RECOMMENDATION

It is recommended that the Board of Trustees approve new or rename volunteers to serve on the School Health Advisory Council.

BOARD ACTION REQUIRED

Approval/Disapproval

Action Needed	First Name	Last Name	Name	SMD	Term	Member Category	Cluster/Department
No Action Needed	Melinda	Cox	Melinda Cox	Board Member	2026-2027	NEISD Board Member	
No Action Needed	Stephanie	Adams	Stephanie Adams	1	2025-2027	Parent	Churchill
No Action Needed	Christina “Cristy”	Burguete	Christina “Cristy” Burguete	1	2025-2027	Parent	Churchill
No Action Needed	Anne	Farringer	Anne Farringer	1	2025-2027	Parent	Churchill
No Action Needed	Anna	Ramsey	Anna Ramsey	1	2025-2027	Parent	Churchill
No Action Needed	Sara	Cullinan	Sara Cullinan	2	2026-2028	Parent	Roosevelt
No Action Needed	Dr. Debbie	Hamilton	Dr. Debbie Hamilton	2	2026-2028	Community Member	Roosevelt
No Action Needed	Megan	Lemus	Megan Lemus	2	2026-2028	Parent	Roosevelt
No Action Needed	Danielle	Steans	Danielle Steans	2	2026-2028	Parent	Roosevelt
No Action Needed	Allyssa	Pinney	Allyssa Pinney	3	2025-2027	Parent	LEE
Rename or Member Succession for 2026-2028	Edward "Ed"	Giese	Edward "Ed" Giese	3	2024-2026	Community Member	LEE
Rename or Member Succession for 2026-2028	Donald	Thomas	Donald Thomas	3	2024-2026	Parent	LEE
Reported Change to Membership (moving districts) Member Succession to complete 2025-2027 term	Lauren	Georges	{Lauren Georges}	3	2025-2027	Parent	LEE
No Action Needed	Lori	Fitch	Lori Fitch	4	2026-2028	Community Member	MacArthur
No Action Needed	Kaela	Momstelidze	Kaela Momstelidze	4	2025-2027	Parent	MacArthur
No Action Needed	Robin	Schoenfeld	Robin Schoenfeld	4	2025-2027	Parent	MacArthur
No Action Needed	Bonnie	Scott	Bonnie Scott	4	2025-2027	Parent	MacArthur
No Action Needed	Melissa	Beverage	Melissa Beverage	5	2025-2027	Parent	Johnson
No Action Needed	Sean	Metcalf	Sean Metcalf	5	2025-2027	Community Member	Johnson
No Action Needed	Jennifer	Taylor	Jennifer Taylor	5	2025-2027	Parent	Johnson
No Action Needed	Ruth	Whitenton	Ruth Whitenton	5	2025-2027	Parent	Johnson
No Action Needed	Debbie	Freno	Debbie Freno	6	2025-2027	Community Member	Reagan
No Action Needed	Cat	Lodge	Cat Lodge	6	2026-2028	Parent	Reagan

Action Needed	First Name	Last Name	Name	SMD	Term	Member Category	Cluster/Department
No Action Needed	Dr. Erin	Ross	Dr. Erin Ross	6	2026-2028	Parent	Reagan
No Action Needed	Michelle	Wilson	Michelle Wilson	6	2026-2028	Parent	Reagan
No Action Needed	Audrey	County	Audrey County	7	2025-2027	Parent	Madison
No Action Needed	Kelly	DeLong	Kelly DeLong	7	2025-2027	Parent	Madison
No Action Needed	Ahna	Mink	Ahna Mink	7	2025-2027	Community Member	Madison
No Action Needed	Patricia "Tricia"	Sobhani	Patricia "Tricia" Sobhani	7	2026-2028	Parent	Madison
No Action Needed	Sharon	Glosson	Sharon Glosson	District Employee			School Nutrition Services
No Action Needed	Julie	Magadance	Julie Magadance	District Employee			Guidance Services
No Action Needed	Kathleen "Katie"	Steinhoff	Kathleen "Katie" Steinhoff	District Employee			PE & Health
No Action Needed	Brandon	Turner	Brandon Turner	District Employee			PE & Health

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026

Presenter: Susan Lackorn, Chief Financial Officer
Lydia Flores, Director
Budget & Financial Analysis

Subject: Budget Amendment #1

Related Page(s): Attachment

CONSENT ITEM

BACKGROUND INFORMATION

The 2026-2027 fiscal year budget was adopted on June 18, 2026. 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, 2026. The District "rolls-forward" these obligations to the current fiscal year. This amendment includes an adjustment of $2,484,054 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 $2,484,054. The resulting budgeted deficit and ending fund balance for June 30, 2027, are estimated to be $53,024,292 and $105,378,623 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 14, 2026

GENERAL FUND

	I. DECREASE FUND BALANCE	**Requested By**		**Amount**
	Increase Appropriations:			
1	FY2026 outstanding purchase orders and balances to be re-appropriated to FY2027	Flores	$	(2,484,054)
II.	**Total transactions decreasing Fund Balance**		**$**	**(2,484,054)**
III.	**Net increase (decrease) to General Fund Balance for this Budget Amendment**		**$**	**(2,484,054)**

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Budget Amendment Board Report
Budget Amendment #1
September 14, 2026
General Fund

Estimated Revenues & Other Sources	**Budget As Adopted July 1, 2026**	**Administrative Adjustments**	**Budget Amendment *#1 Changes***	**Budget As of *Amendment #1***
Local	$ 336,034,940	$ -	$ -	$ 336,034,940
State	218,723,076	$ -	-	218,723,076
Federal	7,361,092	$ -	-	7,361,092
Total Estimated Revenue	$ 562,119,108	$ -	$ -	$ 562,119,108
Other Sources	1,618,424	-	-	1,618,424
Total Estimated Revenue & Other Sources	**$ 563,737,532**	**$ -**	**$ -**	**$ 563,737,532**
Appropriations & Other Uses				
Function:				
11 Instruction	$ 381,265,397	$ (748,690)	$ 625,856	$ 381,142,563
12 Instructional Resources & Media Services	8,357,243	35,074	46,035	8,438,352
13 Curriculum & Instructional Staff Development	16,355,291	(58,146)	117,294	16,414,439
21 Instructional Leadership	8,991,403	(230,080)	12,711	8,774,034
23 School Leadership	36,860,088	(14,665)	-	36,845,423
31 Guidance, Counseling & Evaluation Services	20,162,515	471,769	127,318	20,761,602
32 Social Work Services	2,424,720	31	7,500	2,432,251
33 Health Services	9,015,146	726	-	9,015,872
34 Student (Pupil) Transportation	17,790,836	(734)	-	17,790,102
35 Food Services	25,000	-	-	25,000
36 Extracurricular Activities	12,081,866	14,975	438,387	12,535,228
41 General Administration	15,173,668	(142,119)	22,031	15,053,580
51 Facility Maintenance And Operations	66,386,352	(23,370)	1,036,681	67,399,663
52 Security And Monitoring Services	7,455,829	90,789	17,777	7,564,395
53 Data Processing Services	4,778,499	-	-	4,778,499
61 Community Services	495,766	50	215	496,031
71 Debt Service	300,000	-	32,249	332,249
81 Facilities Acquisition & Construction	-	604,390	-	604,390
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	-	-	359,736
99 Other Intergovernmental Charges	2,808,415	-	-	2,808,415
Total Appropriations	$ 611,852,770	$ -	$ 2,484,054	$ 614,336,824
Other Uses	2,425,000	-	-	2,425,000
Total Appropriations & Other Uses	**$ 614,277,770**	**$ -**	**$ 2,484,054**	**$ 616,761,824**
Projected Beginning Fund Balance as of July 1, 2026	**$ 158,402,915**			**$ 158,402,915**
Net Revenue/Sources Over (Appropriations)/(Uses)	**(50,540,238)**	**-**	**(2,484,054)**	**(53,024,292)**
Budgeted Ending Fund Balance as of June 30, 2027	**$ 107,862,677**			**$ 105,378,623**

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026

Presenter: Susie Lackorn
Valerie Rueda, Executive Director
Procurement & eCommerce

Subject: $100,000 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 $100,000 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 $100,000 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 $100,000 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 $100,000 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 $100,000 OR MORE
NEISD BOARD MEETING
September 14, 2026

Category	Vendor(s) Name	Description of Goods/Services	Estimated Expenditures 2026-2027	Bid Compliance	Funding Source	Notes
Athletics	Texas Multi-Chem, LTD.	Sports field maintenance, sports field construction, and renovation.	$ 130,000	Buy Board Co-op	General Funds	Purchases over $100,000 require board approval.
Curriculum & Instruction	Amplify Education	Individualized Math Professional Learning for Elementary Campuses	$ 236,000	Allied States Co-Op	Title II Funds	Purchases over $100,000 require board approval.
Fine Arts	Performer's Academy	Color Guard Consulting	$ 300,000	81-23	General Funds	Purchases over $100,000 require board approval.
NEPD	513 Solutions Group	Security software for access control and cameras	$ 159,016	TIPS Co-op	General Funds	Purchases over $100,000 require board approval.
School Nutrition Services	Pilgrim's Pride Corporation	USDA Commodity Foods Processing & Commercial Pricing for 2026- 2027 school year	$ 592,564	11-26	School Nutrition Funds	Board approved $481,323 in March 2026. This amount was only for the commodity portion. Commercial pricing is an additional $111,241 for the 2026-27 school year.

NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 14, 2026 Presenter: Susan Lackorn

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 17231-001-0040: Penalties =$20,088.67 Interest = $3,385.73

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