



# *North East Independent School District*

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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 June 18, 2026 at 5:30 PM, in the Boardroom on the first floor of the Richard A. Middleton Education Center, 8961 Tesoro Drive, San Antonio, Texas. Such meeting is a special meeting.

- I. ESTABLISHMENT OF QUORUM AND CALL TO ORDER
- II. PUBLIC HEARING TO DISCUSS 2026-2027 BUDGET AND PROPOSED TAX RATE

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  - A. Possible Action Regarding 2026-2027 Budget Adoption
- III. NEW BUSINESS FOR POSSIBLE BOARD ACTION

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  - A. Business Services

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    - 1. Possible Action Regarding Final Budget Amendment
    - 2. Possible Action Regarding Fund Balance Commitments
  - B. Consent

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    - 1. Business Services

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      - a. Over \$100K Purchases
- IV. EXECUTIVE SESSION

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

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    - 1. Routine Personnel including but not limited to Administrative Appointments

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      - a. Chief Financial Officer
      - b. Chief Instructional Officer
      - c. Executive Director of Elementary Curriculum and Instruction
- V. RECONVENE INTO OPEN SESSION
- VI. MATTERS FROM EXECUTIVE SESSION

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

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    - 1. Possible Action Regarding Routine Personnel including but not limited to Administrative Appointments

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      - a. Chief Financial Officer
      - b. Chief Instructional Officer
      - c. Executive Director of Elementary Curriculum and Instruction
- VII. ADJOURNMENT

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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.

**Taxpayer Impact Statement**

At any meeting where the Board will discuss or adopt a budget, this information below is included to comply with Texas Government Code 551.043(c)(2)

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate per \$100 of Value	Estimated Property Tax Bill
Fiscal Year 2026 (Tax Year 2025)	\$340,410**	\$0.9822	\$1,968.43
Fiscal Year 2027 (Tax Year 2026)	\$337,375**	\$0.9822***	\$1938.62

\*Tax years begin on January 1; tax year 2026 began on January 1, 2026.

\*\*Note that this is the median homestead value, not the average homestead value that is disclosed in the district’s Notice of Public Meeting to Discuss Budget and Proposed Tax Rate (Form 50-280) published in the newspaper. Tax year 2026 median value is based on an estimate provided by the Bexar County Appraisal District.

\*\*\*Tax rates aren’t adopted until after the District receives the Certified Appraised Value from the Bexar Appraisal District, the Texas Education Agency provides the District with its Maximum Compressed Tax Rate, and the Texas Education Agency sends notice certifying the District’s completion of certain Chapter 49 filings. The tax rate used here is a preliminary estimate. The actual tax rate will likely be lower if statewide property values end up higher than the prior year.

**CERTIFICATE AS TO POSTING OR GIVING OF NOTICE**

On this 11th day of June, 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.

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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: June 18, 2026

Presenter: Susan Lackorn, Interim Chief  
Financial Officer

Related Page(s): Attachment

Subject: 2026-2027 Budget Adoption

## ACTION ITEM

### **BACKGROUND INFORMATION**

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

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

### **ADMINISTRATIVE CONSIDERATION**

Notice of public hearing was published as required on June 6, 2026. The adoption of the tax rate will take place in September.

### **BUDGETARY CONSIDERATION**

The 2026-2027 budgeted revenues and expenditures, in total and by function, for the General Fund, Debt Service Fund, and School Nutrition Services Fund are attached for consideration.

### **ADMINISTRATIVE RECOMMENDATION**

It is recommended that the Board of Trustees adopt the 2026-2027 Budgets for the General Fund, Debt Service and School Nutrition Services Fund.

### **BOARD ACTION REQUIRED**

Approval/Disapproval

**NORTH EAST INDEPENDENT SCHOOL DISTRICT**

**2026-2027 Adopted Budget**

**June 18, 2026**

	General Fund	School Nutrition Services Fund	Debt Service Fund	Total - All Budgeted Funds <i>(information only)</i>
<b>Estimated Revenues &amp; Other Sources</b>				
Local	\$ 336,034,940	\$ 12,128,215	\$ 136,913,298	\$ 485,076,453
State	218,723,076	753,454	-	219,476,530
Federal	7,361,092	24,627,156	1,839,349	33,827,597
<b>Total Estimated Revenue</b>	<b>\$ 562,119,108</b>	<b>\$ 37,508,825</b>	<b>\$ 138,752,648</b>	<b>\$ 738,380,581</b>
Other Sources	1,618,424	-	32,300,000	33,918,424
<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 563,737,532</b>	<b>\$ 37,508,825</b>	<b>\$ 171,052,648</b>	<b>\$ 772,299,005</b>
<b>Appropriations &amp; Other Uses</b>				
Function:				
11 Instruction	\$ 381,265,397	\$ -	\$ -	\$ 381,265,397
12 Instructional Resources & Media Services	8,357,243	-	-	8,357,243
13 Curriculum & Instructional Staff Development	16,355,291	-	-	16,355,291
21 Instructional Leadership	8,991,403	-	-	8,991,403
23 School Leadership	36,860,088	-	-	36,860,088
31 Guidance, Counseling & Evaluation Services	20,162,515	-	-	20,162,515
32 Social Work Services	2,424,720	-	-	2,424,720
33 Health Services	9,015,146	-	-	9,015,146
34 Student Transportation	17,790,836	-	-	17,790,836
35 Food Services	25,000	36,526,730	-	36,551,730
36 Extracurricular Activities	12,081,866	-	-	12,081,866
41 General Administration	15,173,668	-	-	15,173,668
51 Facility Maintenance And Operations	66,386,352	969,519	-	67,355,871
52 Security And Monitoring Services	7,455,829	1,000	-	7,456,829
53 Data Processing Services	4,778,499	-	-	4,778,499
61 Community Services	495,766	-	-	495,766
71 Debt Service	300,000	-	143,643,890	143,943,890
81 Facilities Acquisition & Construction	-	-	-	-
93 Payments To Fiscal Agent/ Member Districts Of Shared Service Arrangements	765,000	-	-	765,000
95 Payments To Juvenile Justice Alternative Education Programs	359,736	-	-	359,736
99 Other Intergovernmental Charges	2,808,415	-	-	2,808,415
<b>Total Appropriations</b>	<b>\$ 611,852,770</b>	<b>\$ 37,497,249</b>	<b>\$ 143,643,890</b>	<b>\$ 792,993,909</b>
Other Uses	2,425,000	-	30,000,000	32,425,000
<b>Total Appropriations &amp; Other Uses</b>	<b>\$ 614,277,770</b>	<b>\$ 37,497,249</b>	<b>\$ 173,643,890</b>	<b>\$ 825,418,909</b>
<b>Projected Beginning Fund Balance as of July 1, 2026</b>	<b>\$ 158,402,915</b>	<b>\$ 59,803</b>	<b>\$ 188,916,503</b>	<b>\$ 347,379,221</b>
<b>Net Revenue/Sources Over (Appropriations)/(Uses)</b>	<b>(50,540,238)</b>	<b>11,576</b>	<b>(2,591,242)</b>	<b>(53,119,904)</b>
<b>Budgeted Ending Fund Balance as of June 30, 2027</b>	<b>\$ 107,862,677</b>	<b>\$ 71,379</b>	<b>\$ 186,325,261</b>	<b>\$ 294,259,317</b>

Per Texas Local Government Code 140.0045 - The General Fund budget includes \$10,028 expenditures for notices required by law to be published in a newspaper and \$325 for directly or indirectly or attempting to influence the outcome of legislation or administrative action. The projected amount of expenditures in 2026-2027 are \$15,850 and \$2,000 respectively.



# NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: June 18, 2026

Presenter: Susie Lackorn

Subject: Final Budget Amendment

Related Page(s): Attachment

## **ACTION ITEM**

### **BACKGROUND INFORMATION**

The 2025-2026 fiscal year budget was adopted on June 19, 2025. Expected revenue and expenditures are subject to change on a regular basis. This represents the final budget amendment for the 2025-2026 fiscal year.

### **ADMINISTRATIVE CONSIDERATION**

By law, amendments to the budget for the General Fund, Debt Service Fund and School Nutrition Services Fund must be approved by the Board of Trustees.

### **BUDGETARY CONSIDERATION**

The attached reports show the final budgeted revenue, appropriations and fund balance for the General Fund, Debt Service Fund and the School Nutrition Services Fund.

### **ADMINISTRATIVE RECOMMENDATION**

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

### **BOARD ACTION REQUIRED**

Approval/Disapproval

**NORTH EAST INDEPENDENT SCHOOL DISTRICT**  
**Budget Amendment Board Report**  
**2025-2026 Final Amended Budget**  
**June 18, 2026**  
**General Fund, School Nutrition Services Fund & Debt Service Fund**

	General	School Nutrition	Debt Service	Total - All Budgeted Funds
Estimated Revenues & Other Sources	Fund	Services Fund	Fund	(information only)
Local	\$ 339,763,707	\$ 8,746,874	\$ 142,161,061	\$ 490,671,642
State	237,557,852	774,550	-	238,332,402
Federal	7,361,092	27,326,808	1,839,349	36,527,249
<b>Total Estimated Revenue</b>	<b>\$ 584,682,651</b>	<b>\$ 36,848,232</b>	<b>\$ 144,000,410</b>	<b>\$ 765,531,293</b>
Other Sources	1,408,424	3,828,394	212,049,536	217,286,354
<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 586,091,075</b>	<b>\$ 40,676,626</b>	<b>\$ 356,049,946</b>	<b>\$ 982,817,647</b>
<b>Appropriations &amp; Other Uses</b>				
Function:				
11 Instruction	\$ 378,429,566	\$ -	\$ -	\$ 378,429,566
12 Instructional Resources & Media Services	8,514,339	-	-	8,514,339
13 Curriculum & Instructional Staff Development	16,127,320	-	-	16,127,320
21 Instructional Leadership	8,469,837	-	-	8,469,837
23 School Leadership	36,487,978	-	-	36,487,978
31 Guidance, Counseling & Evaluation Services	22,057,448	-	-	22,057,448
32 Social Work Services	2,483,427	-	-	2,483,427
33 Health Services	8,478,649	-	-	8,478,649
34 Student (Pupil) Transportation	17,740,388	-	-	17,740,388
35 Food Services	355,261	40,141,191	-	40,496,452
36 Extracurricular Activities	13,046,184	-	-	13,046,184
41 General Administration	14,922,117	-	-	14,922,117
51 Facility Maintenance And Operations	70,254,833	1,205,690	-	71,460,523
52 Security And Monitoring Services	7,436,865	1,000	-	7,437,865
53 Data Processing Services	4,891,782	-	-	4,891,782
61 Community Services	526,011	-	-	526,011
71 Debt Service	390,000	-	162,639,006	163,029,006
81 Facilities Acquisition & Construction	476,539	-	-	476,539
93 Payments To Fiscal Agent/ Member Districts Of Shared Service Arrangements	815,000	-	-	815,000
95 Payments To Juvenile Justice Alternative Education Programs	138,736	-	-	138,736
99 Other Intergovernmental Charges	2,720,415	-	-	2,720,415
<b>Total Appropriations</b>	<b>\$ 614,762,695</b>	<b>\$ 41,347,881</b>	<b>\$ 162,639,006</b>	<b>\$ 818,749,582</b>
Other Uses	2,425,000	-	210,324,859	212,749,859
<b>Total Appropriations &amp; Other Uses</b>	<b>\$ 617,187,695</b>	<b>\$ 41,347,881</b>	<b>\$ 372,963,865</b>	<b>\$ 1,031,499,441</b>
<b>Beginning Fund Balance as of July 1, 2025</b>	<b>\$ 174,577,587</b>	<b>\$ 731,058</b>	<b>\$ 205,830,422</b>	<b>\$ 381,139,067</b>
<b>Net Revenue/Sources Over (Appropriations)/(Uses)</b>	<b>(31,096,620)</b>	<b>(671,255)</b>	<b>(16,913,919)</b>	<b>(48,681,794)</b>
<b>Budgeted Ending Fund Balance as of June 30, 2026</b>	<b>\$ 143,480,967</b>	<b>\$ 59,803</b>	<b>\$ 188,916,503</b>	<b>\$ 332,457,273</b>

**NORTH EAST INDEPENDENT SCHOOL DISTRICT**

*Budget Amendment Board Report*

*2025-2026 Final Amended Budget*

*June 18, 2026*

*General Fund*

<b>Estimated Revenues &amp; Other Sources</b>	<b>Budget As Adopted July 1, 2025</b>	<b>Budget As of Amendment #1</b>	<b>Final Administrative Adjustments</b>	<b>Budget Amendment Final Changes</b>	<b>Budget As of Final Amendment</b>
Local	\$ 374,539,902	\$ 374,539,902	\$ -	\$ (34,776,195)	\$ 339,763,707
State	201,274,178	\$ 201,274,178	\$ -	36,283,674	237,557,852
Federal	8,187,902	\$ 8,187,902	\$ -	(826,810)	7,361,092
<b>Total Estimated Revenue</b>	<b>\$ 584,001,982</b>	<b>\$ 584,001,982</b>	<b>\$ -</b>	<b>\$ 680,669</b>	<b>\$ 584,682,651</b>
Other Sources	175,000	175,000	-	1,233,424	1,408,424
<b>Total Estimated Revenue &amp; Other Sources</b>	<b>\$ 584,176,982</b>	<b>\$ 584,176,982</b>	<b>\$ -</b>	<b>\$ 1,914,093</b>	<b>\$ 586,091,075</b>
<b>Appropriations &amp; Other Uses</b>					
Function:					
11 Instruction	\$ 387,998,484	\$ 388,319,962	\$ 409,604	\$ (10,300,000)	\$ 378,429,566
12 Instructional Resources & Media Services	8,847,853	8,873,954	(288,615)	(71,000)	8,514,339
13 Curriculum & Instructional Staff Development	17,713,936	18,143,337	(1,194,017)	(822,000)	16,127,320
21 Instructional Leadership	9,274,193	9,195,135	(189,298)	(536,000)	8,469,837
23 School Leadership	36,703,406	36,838,103	(229,125)	(121,000)	36,487,978
31 Guidance, Counseling & Evaluation Services	20,610,482	20,889,843	1,142,605	25,000	22,057,448
32 Social Work Services	2,398,898	2,449,846	76,581	(43,000)	2,483,427
33 Health Services	9,147,795	9,147,915	(295,266)	(374,000)	8,478,649
34 Student (Pupil) Transportation	17,719,624	17,719,624	234,764	(214,000)	17,740,388
35 Food Services	75,890	75,890	(30,629)	310,000	355,261
36 Extracurricular Activities	12,443,188	12,689,697	(96,513)	453,000	13,046,184
41 General Administration	15,077,074	15,119,209	467,908	(665,000)	14,922,117
51 Facility Maintenance And Operations	68,520,254	70,196,038	(441,205)	500,000	70,254,833
52 Security And Monitoring Services	7,488,427	7,555,036	70,829	(189,000)	7,436,865
53 Data Processing Services	4,844,317	4,845,067	(57,285)	104,000	4,891,782
61 Community Services	465,888	465,388	17,623	43,000	526,011
71 Debt Service	300,000	300,000	-	90,000	390,000
81 Facilities Acquisition & Construction	-	-	426,539	50,000	476,539
93 Payments To Fiscal Agent/ Member Districts Of Shared Service Arrangements	765,000	765,000	-	50,000	815,000
95 Payments To Juvenile Justice Alternative Education Programs	359,736	310,236	(24,500)	(147,000)	138,736
99 Other Intergovernmental Charges	2,808,415	2,808,415	-	(88,000)	2,720,415
<b>Total Appropriations</b>	<b>\$ 623,562,860</b>	<b>\$ 626,707,695</b>	<b>\$ -</b>	<b>\$ (11,945,000)</b>	<b>\$ 614,762,695</b>
Other Uses	2,425,000	2,425,000	-	-	2,425,000
<b>Total Appropriations &amp; Other Uses</b>	<b>\$ 625,987,860</b>	<b>\$ 629,132,695</b>	<b>\$ -</b>	<b>\$ (11,945,000)</b>	<b>\$ 617,187,695</b>
<b>Beginning Fund Balance as of July 1, 2025</b>	<b>\$ 174,577,587</b>	<b>\$ 174,577,587</b>			<b>\$ 174,577,587</b>
<b>Net Revenue/Sources Over (Appropriations)/(Uses)</b>	<b>(41,810,878)</b>	<b>(44,955,713)</b>	<b>-</b>	<b>13,859,093</b>	<b>(31,096,620)</b>
<b>Budgeted Ending Fund Balance as of June 30, 2026</b>	<b>\$ 132,766,709</b>	<b>\$ 129,621,874</b>			<b>\$ 143,480,967</b>

**NORTH EAST INDEPENDENT SCHOOL DISTRICT**

*Budget Amendment Board Report*

*2025-2026 Final Amended Budget*

*June 18, 2026*

*School Nutrition Services*

	<b>Budget As Adopted July 1, 2025</b>	<b>Final Administrative Adjustments</b>	<b>Budget Amendment Final Changes</b>	<b>Budget As of Final Amendment</b>
<b>Estimated Revenues &amp; Other Sources</b>				
Local	\$ 10,831,253	\$ -	\$ (2,084,379)	\$ 8,746,874
State	932,931	-	(158,381)	774,550
Federal	28,406,663	-	(1,079,855)	27,326,808
Total Estimated Revenue	<u>\$ 40,170,847</u>	<u>\$ -</u>	<u>\$ (3,322,615)</u>	<u>\$ 36,848,232</u>
Other Sources	-	-	3,828,394	3,828,394
<b>Total Estimated Revenue &amp; Other Sources</b>	<b><u>\$ 40,170,847</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 505,779</u></b>	<b><u>\$ 40,676,626</u></b>
<b>Appropriations &amp; Other Uses</b>				
Function:				
35 Food Services	38,918,456	\$ -	\$ 1,222,735	\$ 40,141,191
51 Facility Maintenance And Operations	1,205,690	-	-	1,205,690
52 Security And Monitoring Services	1,000	-	-	1,000
Total Appropriations	<u>\$ 40,125,146</u>	<u>\$ -</u>	<u>\$ 1,222,735</u>	<u>\$ 41,347,881</u>
Other Uses	-	-	-	-
<b>Total Appropriations &amp; Other Uses</b>	<b><u>\$ 40,125,146</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,222,735</u></b>	<b><u>\$ 41,347,881</u></b>
<b>Beginning Fund Balance as of July 1, 2025</b>	<b>\$ 731,058</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 731,058</b>
<b>Net Revenue/Sources Over (Appropriations)/(Uses)</b>	<b>45,701</b>	<b>-</b>	<b>(716,956)</b>	<b>(671,255)</b>
<b>Budgeted Ending Fund Balance as of June 30, 2026</b>	<b><u>\$ 776,759</u></b>			<b><u>\$ 59,803</u></b>

**NORTH EAST INDEPENDENT SCHOOL DISTRICT**

*Budget Amendment Board Report*

*2025-2026 Final Amended Budget*

*June 18, 2026*

*Debt Service*

	Budget As Adopted July 1, 2025	Final Administrative Adjustments	Budget Amendment Final Changes	Budget As of Final Amendment
<b>Estimated Revenues &amp; Other Sources</b>				
Local	\$ 153,836,015	\$ -	\$ (11,674,954)	\$ 142,161,061
State	15,000,000	-	(15,000,000)	-
Federal	1,861,754	-	(22,405)	1,839,349
Total Estimated Revenue	<u>\$ 170,697,769</u>	<u>\$ -</u>	<u>\$ (26,697,359)</u>	<u>\$ 144,000,410</u>
Other Sources	242,300,000	-	(30,250,464)	212,049,536
<b>Total Estimated Revenue &amp; Other Sources</b>	<b><u>\$ 412,997,769</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (56,947,823)</u></b>	<b><u>\$ 356,049,946</u></b>
<b>Appropriations &amp; Other Uses</b>				
Function:				
71 Debt Service	165,128,725	\$ -	\$ (2,489,719)	\$ 162,639,006
Total Appropriations	<u>\$ 165,128,725</u>	<u>\$ -</u>	<u>\$ (2,489,719)</u>	<u>\$ 162,639,006</u>
Other Uses	240,000,000	-	(29,675,141)	210,324,859
<b>Total Appropriations &amp; Other Uses</b>	<b><u>\$ 405,128,725</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (32,164,860)</u></b>	<b><u>\$ 372,963,865</u></b>
<b>Beginning Fund Balance as of July 1, 2025</b>	<b>\$ 205,830,422</b>			<b>\$ 205,830,422</b>
<b>Net Revenue/Sources Over (Appropriations)/(Uses)</b>	<b>7,869,044</b>	<b>-</b>	<b>(24,782,963)</b>	<b>(16,913,919)</b>
<b>Budgeted Ending Fund Balance as of June 30, 2026</b>	<b><u>\$ 213,699,466</u></b>			<b><u>\$ 188,916,503</u></b>



# NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: June 18, 2026

Presenter: Susie Lackorn

Subject: Fund Balance Commitments Related Page(s): Attachment

## **ACTION ITEM**

### **BACKGROUND INFORMATION**

Governmental Accounting Standards Board (GASB) Statement No. 54 was enacted to enhance the usefulness of fund balance information and to clarify existing governmental fund type definitions. The requirements improve financial reporting by providing fund balance categories and classifications that are more easily understood and more consistently applied by governments. It establishes fund balance classifications based on the constraints imposed upon a government's use of the resources reported in its governmental funds.

### **ADMINISTRATIVE CONSIDERATION**

Under the rules of GASB 54, fund balances in special revenue funds that are not already restricted by a third party (i.e., the grantor) should be committed for a specific purpose. Further, fund balances in capital projects funds not already restricted by bond covenant should be committed for capital projects. The Board of Trustees has the sole authority to commit fund balances.

Committed fund balances are considered released from commitment as expenditures are incurred for the purpose of the commitment.

### **BUDGETARY CONSIDERATION**

There is no budgetary consideration.

### **ADMINISTRATIVE RECOMMENDATION**

It is recommended the Board of Trustees approve the resolution committing certain fund balances as of June 30, 2026.

### **BOARD ACTION REQUIRED**

Approval/Disapproval

**RESOLUTION**

**North East Independent School District  
Board of Trustees**

**June 18, 2026**

**WHEREAS**, Governmental Accounting Standards Board (GASB) Statement No. 54 is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications which can be consistently applied;

**WHEREAS**, in compliance with GASB Statement No. 54 and North East ISD policy CFA(Local) the Board of Trustees has the sole authority to commit fund balance for a specific purpose;

**NOW, THEREFORE, BE IT RESOLVED** that the District commits portions of its June 30, 2026, special revenue funds fund balances as follows:

- Campus Activity Funds – funds generated at the campuses and accounted for in the campus activity special revenue funds, other than those funds restricted for specific grants, are committed to the respective campus.

**BE IT FURTHER RESOLVED** that the District commits portions of its June 30, 2026, fund balance in the Facilities Modification capital projects fund for facility modification projects.

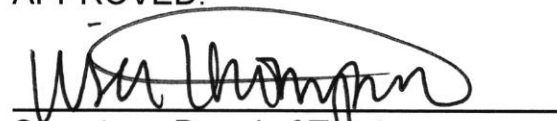
**PASSED, APPROVED, AND ADOPTED** BY THE NORTH EAST INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES ON THIS 18TH DAY OF JUNE 2026.

This Resolution acted upon and approved by a majority of the board at a duly called and posted meeting of the North East Independent School District Board of Trustees on June 18, 2026, and executed below by the President and Secretary of the Board on the date of the meeting:

APPROVED:

  
\_\_\_\_\_  
President, Board of Trustees

APPROVED:

  
\_\_\_\_\_  
Secretary, Board of Trustees



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: June 18, 2026

Presenter: Susan Lackorn, Interim CFO  
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 18, 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**  
**JUNE 18, 2026**

Category	Vendor(s) Name	Description of Goods/Services	Estimated Expenditures 2025-2026	Bid Compliance	Funding Source	Notes
Management Information Systems (MIS)	Affiliated Communications	Purchase of additional telephones, software, installation and setup services	\$679,042.00	DIR co-op	multiple sources: internal service fund; safety and security grant	Purchases over \$100,000 required Board approval.



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: June 18, 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