

**HAYS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES**

Date: October 27, 2025

Agenda Item: L.6

Board Goal: Finance

Subject: Consideration and possible acceptance of Efficiency Audit

Administrator Responsible/Position: Deborah Ottmers, Chief Financial Officer

A. Purpose of Agenda Item:

☒ Action needed ☐ Information only ☐ Receive input

B. Authority for This Action:

☐ Local Policy ☒ Law or Rule ☐ N/A

C. Goal or Need Addressed: Adoption of the 2025-2026 tax rate

D. Summary:

- ☒ **Previous board action relating to this item** – August 2025.
☒ **Future action anticipated** – none.
☒ **Background information** – In accordance with the Property Tax Code Section 26.05, the Board of Trustees must approve the tax rate of the District. A public hearing regarding the 2025 proposed budget and tax rate was held on 6/24/25 with a tax rate of \$1.1546 (\$.6669 – M&O and \$.4877 I&S). Another hearing was held on 8/18/25 to adopt the proposed tax rate of \$1.2746 which is \$.12 more for M&O taxes than the rate adopted in fiscal year 2024-2025. The Efficiency Audit must be performed to have a TRE election in November 2025.

E. Comments Received:

☒ Cabinet ☐ DLT ☐ FBOC ☐ Teacher Org. Reps. ☐ Other

F. Administrative Recommendation: The administration recommends adoption of the tax rate resolution, as presented.

G. Fiscal Impact and Cost: N/A

☒ Budget ☐ Bond ☐ Grant/Special Funds ☐ Other

H. Suggested Motion:

I move that the Hays CISD Board of Trustees accept the Efficiency Audit results, as presented.