

RESOLUTION

WHEREAS, state law requires that school districts seek voter approval to raise their maintenance and operations tax rate above a prescribed amount. The election is referred to as a Voter-Approval Tax Rate Election (VATRE); and,

WHEREAS, the Board of Trustees of [NAME] Independent School District (the “District”) finds and determines that it may be necessary and advisable to call and hold an election for and within the District to seek a VATRE; and,

WHEREAS, a VATRE must be held on a uniform election date. Because of the process required to adopt a tax rate, a District would hold a VATRE on the November 3, 2026 uniform election date; and,

WHEREAS, pursuant to Texas Education Code Section 11.184, the District must conduct an efficiency audit before holding a VATRE; and,

WHEREAS, the District must select an auditor to conduct an efficiency audit not later than four months before the date on which the district proposes to hold a VATRE; and,

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE [NAME] INDEPENDENT SCHOOL DISTRICT:

SECTION 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

SECTION 2. The Board selects MoakCasey, LLC to conduct the required efficiency audit in conformance with the mandatory guidelines established by the Legislative Budget Board.

SECTION 3. MoakCasey, LLC will complete the audit within three months of its selection by the District to conduct the audit. The District will provide all documents, records, and personnel as needed to conduct the audit in an efficient manner.

SECTION 4. Not later than 30 days before the date of the VATRE, the District will post the results of the efficiency audit on the District’s website.

APPROVED and EXECUTED this the [REDACTED] day of [REDACTED], 2026.

[NAME] INDEPENDENT SCHOOL DISTRICT
Resolution to Conduct Efficiency Audit
[REDACTED], 2026

NAME INDEPENDENT SCHOOL DISTRICT

By:

President
Board of Trustees
NAME Independent School District

ATTEST:

Secretary
Board of Trustees
NAME Independent School District