

# 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. While Hays CISD qualified for an exemption from the requirement to have an efficiency audit performed prior to TRE election in November 2025, it is the will of the District to remain transparent in financial activity.

**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.