

**STATE OF TEXAS
COUNTY OF KENDALL**

RESOLUTION

**A RESOLUTION OF THE BOARD REGARDING AN EFFICIENCY AUDIT IN
PREPARATION FOR A POTENTIAL TAX RATIFICATION ELECTION**

WHEREAS, the Board of Trustees (the *Board*) of the Boerne Independent School District (the *District*) is contemplating an election to seek voter ratification of a certain tax rate for the maintenance and operations of the District (the *Tax Ratification Election*) under Section 26.08 of the Texas Tax Code and Section 11.184 of the Texas Education Code (*Section 11.184*); and

WHEREAS, Section 11.184 requires the District to conduct an efficiency audit before conducting a Tax Ratification Election unless the District's counties are subject to a disaster declaration; and

WHEREAS, the Board acknowledges that its counties of Kendall, Comal, and Bexar Counties are subject to a disaster declaration issued by the Governor of Texas on April 22, 2025; and

WHEREAS, the Board nonetheless desires to conduct an efficiency audit in the best interests of the residents of the District; and

WHEREAS, the Board must select an auditor to conduct an efficiency audit under Section 11.184 not later than four months before the date on which the District proposes to hold an election to adopt a maintenance and operations tax rate; and

WHEREAS, the auditor selected by the Board must follow the guidelines established by the Legislative Budget Board; and

WHEREAS, the auditor selected by the Board must maintain independence from the District and complete the efficiency audit not later than three months after the date the auditor was selected; and

WHEREAS, the Board may select the auditor that conducts the District's annual audit and may include the efficiency audit as part of the District's annual audit; and

WHEREAS, the District will pay for the costs associated with an efficiency audit required under Section 11.184; and

WHEREAS, before the Tax Ratification Election, the Board must hold an open meeting to discuss the results of the efficiency audit conducted, and not later than 30 days before the date of the election, the results of an efficiency audit conducted must be posted on the District's Internet website; and

WHEREAS, the District will provide all documents, records, and personnel requested by the auditor as needed to conduct the audit in an efficient manner.

NOW, THEREFORE, BE IT RESOLVED, that:

SECTION 1: The above recitals are true and correct and are hereby incorporated into this Resolution.

SECTION 2: The Board has selected Weaver and Tidwell, L.L.P. to conduct an efficiency audit pursuant to applicable law and Section 11.184.

SECTION 3: The District will follow the public notice requirements outlined in the above recitals, and the Board authorizes the Superintendent and the Superintendent's designees to ensure appropriate compliance with the applicable deadlines.

SECTION 4: All resolutions and resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 5: This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 6: If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the Board hereby declares that this Resolution would have been enacted without such invalid provision.

SECTION 7: It is officially found, determined, and declared that the meeting at which this 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 Resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 8: This Resolution shall be in force and effect from and after its final passage and it is so resolved.

Passed, Approved and Adopted this ____ day of _____, 2025.

BOERNE INDEPENDENT SCHOOL DISTRICT

President, Board of Trustees

Secretary, Board of Trustees