



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: May 21, 2026

Submitted By: Amanda Martinez
Title: Director of Finance

Agenda Item: Consider and take action regarding approving a resolution to conduct an efficiency audit for the Judson Independent School District.

CONSENT ITEM

RECOMMENDATION:

That the Board of Trustees selects MoakCasey, LLC to conduct the required efficiency audit in conformance with the mandatory guidelines established by the Legislative Budget Board. 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.

IMPACT/RATIONALE:

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). The District must select an auditor to conduct an efficiency audit no later than four months before the date on which the district proposes to hold a VATRE. Pursuant to Texas Education Code Section 11.184, the District must conduct an efficiency audit before holding a VATRE.

BOARD ACTION REQUESTED:

Approval/Disapproval



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 the Judson 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 JUDSON 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.

This resolution shall become effective from and after its passage. At a meeting of the Board of Trustees of the Judson Independent School District on May 21, 2026, a quorum was present, and a majority of the trustees voted to adopt this ordinance in written form,

Yeas _____ Nays _____.

APPROVED and EXECUTED this _____ day of _____ 2026, by the Board of Trustees for the Judson Independent School District.

JUDSON INDEPENDENT SCHOOL DISTRICT

President, Board of Trustees

ATTEST:

Secretary, Board of Trustees

