



SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

Agenda Item Summary

Meeting Date: June 15, 2026

Agenda Section: Discussion and possible action

Agenda Item Title: Adopt/Approve Resolution for Voter-Approval Tax Rate Election and Efficiency Auditor

From/Presenters: Stanley Osborne, Chief Financial Officer

Additional Presenters if Applicable: SSAISD District's Attorney

Description: 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 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.

Historical Data:

Recommendation: The district is recommending the board to adopt/approve Resolution for Voter-Approval Tax Rate and Efficiency Auditor MoakCasey, LLC.

Purchasing Director and Approval Date: N/A

Funding Budget Code and Amount: N/A

Goal: 3. SSAISD will implement program initiatives and activities that reflect a commitment to preparing 100% of students for post-secondary educational or career paths.

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 SOUTH SAN ANTONIO 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 SOUTH SAN ANTONIO 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.

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT
Resolution to Conduct Efficiency Audit
[redacted], 2026

SOUTH SAN ANTONIO INDEPENDENT SCHOOL DISTRICT

By: _____
President
Board of Trustees
South San Antonio Independent School District

ATTEST:

Secretary
Board of Trustees
South San Antonio Independent School District