MoakCasey
PROVEN LEADERS ADVANCING TEXAS SCHOOLS

Efficiency Audit Report



Prepared for

SWEENY
INDEPENDENT SCHOOL DISTRICT

Efficiency Audit Overview



Efficiency Audit Guidelines

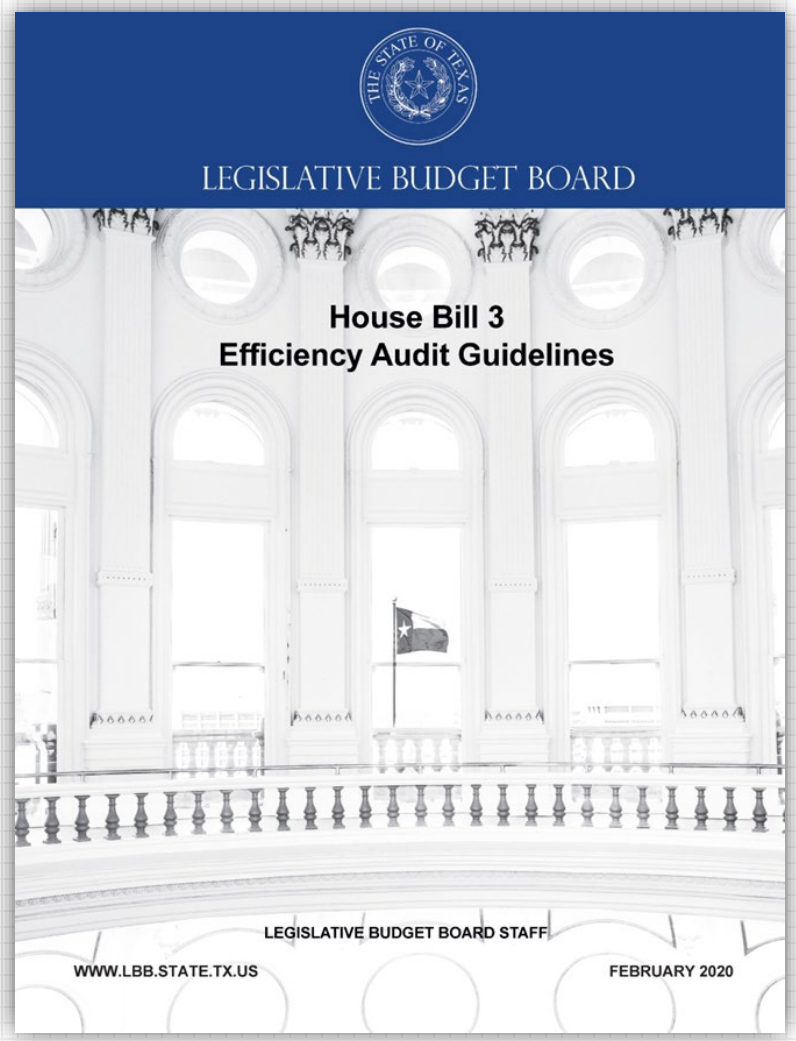
- **Sweeny ISD** engaged with **MoakCasey, LLC** in **June 2026** to conduct an **efficiency audit**. These audits are a required* part of the process leading up to a **Voter-Approval Tax Rate Election (VATRE)**.
- The format and scope of these audits are determined by guidelines published by the **Legislative Budget Board (LBB)**.
- These guidelines differ from an annual financial audit that uses **Generally Accepted Accounting Principles (GAAP)**. There is **no opinion or findings** provided as part of this audit.
- The first half of the report focuses on comparing the district to **peer and state averages** across a number of different academic, demographic and financial measures (**Items 1–11**). The second half focuses on a qualitative review of the district's implementation of various **best practices** identified by the LBB (**Items 12-20**).

**TEC §11.184(b-1) allows a district to exempt itself from the audit requirements if the governor declared a disaster within a two-year period preceding a VATRE.*

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Efficiency Audit Overview

Efficiency Audit Guidelines



The Legislative Budget Board has released guidelines that govern the purpose and content of the audit.

"…The purpose of the efficiency audit is to provide information to voters regarding a school district's fiscal management, efficiency, and utilization of resources before an election to adopt an M&O tax rate."

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Efficiency Audit Overview

Efficiency Audit Guidelines

Quantitative Items

- Item 4: **Student Characteristics**
- Item 5: **District Revenue**
- Item 6: **District Expenditures**
- Item 7: **District Payroll Expenditures**
- Item 8: **Fund Balance**
- Item 9: **District Staffing Levels**
- Item 10: **Teacher Turnover Rates**
- *Item 11:* ***Special Programs***

(From Statewide Datasets/MoakCasey)

Qualitative/Descriptive Items

- Item 1: **Peer Districts**
- Item 2: **Accountability Rating**
- Item 3: **Financial Rating (FIRST)**
- *Item 12:* ***State & Regional Resources***
- *Item 13:* ***External Audit Report***
- *Item 14:* ***TEA Oversight***
- *Item 15:* ***Budget Process***
- *Item 16:* ***Self-Funded Programs***
- *Item 17:* ***Administrator Evaluation***
- *Item 18:* ***Compensation System***
- *Item 19:* ***Planning***
- *Item 20:* ***Academic Programs***

(From District Self-Report)

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Efficiency Audit Timeline

Efficiency Audit Guidelines

JUN 9

MoakCasey, LLC selected as efficiency auditor.

JUL 3

Deadline to select efficiency auditor (four months prior to election, subject to disaster exemption).

AUG 17

Sweeny ISD calls for election/adopts 2026-27 tax rate (78 days prior to election).

SEP 9

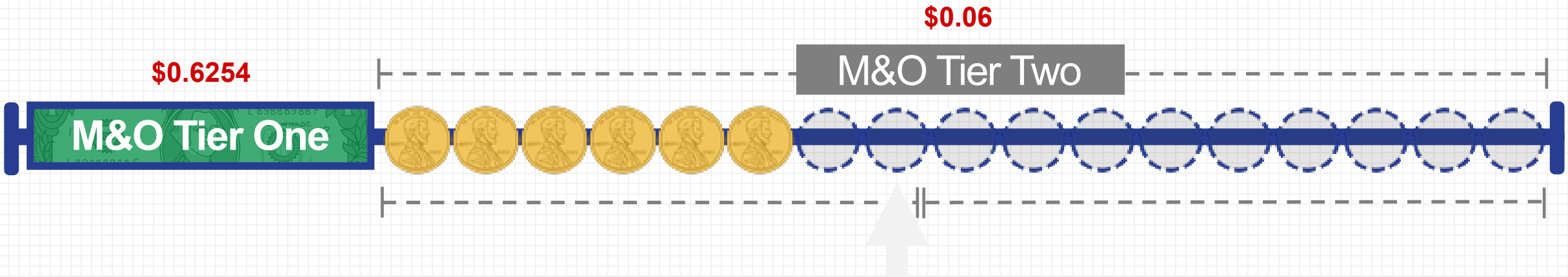
Deadline to publish audit results (three months after auditor selection, subject to disaster exemption).

NOV 3

Uniform election date.

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M&O Tax Rate Impact



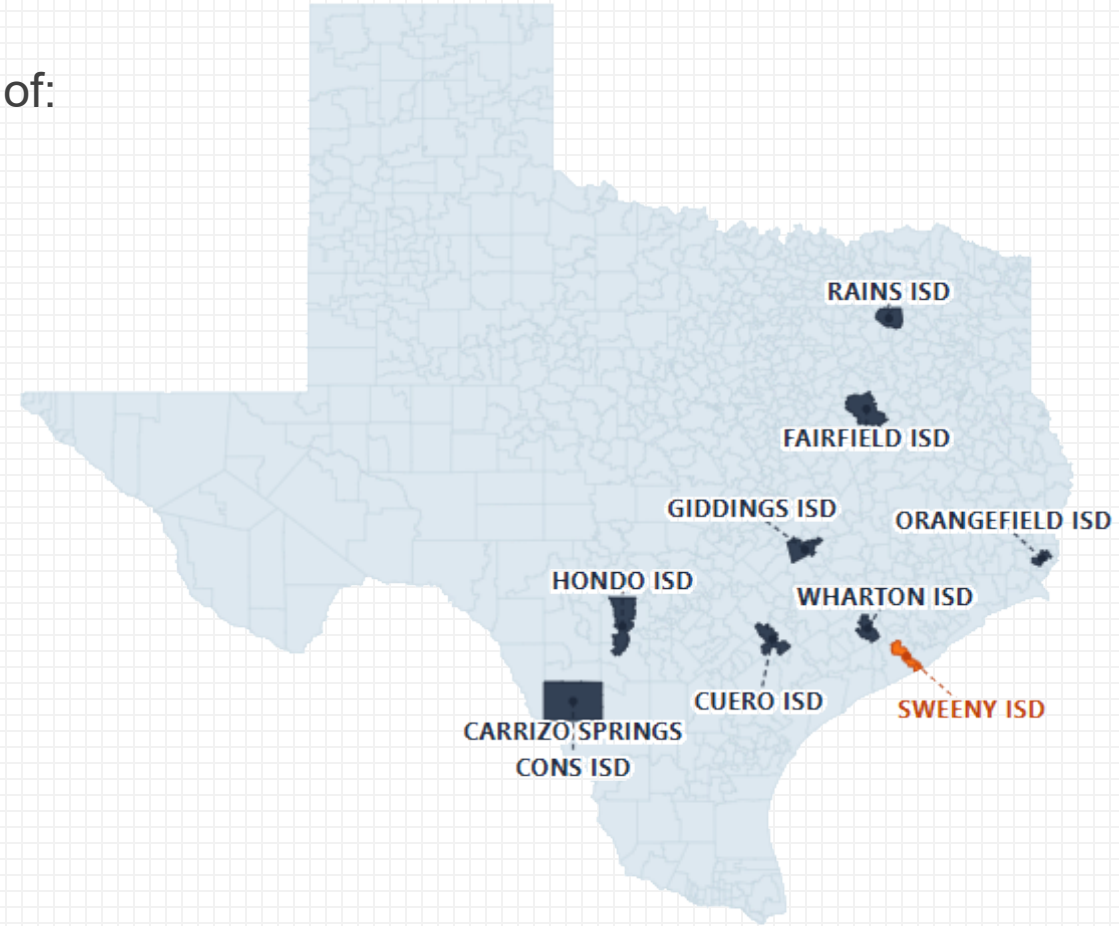
- Passed in 2019, HB 3 has compressed the Tier One portion of M&O rates across the state. Since that time, **Sweeny ISD** currently has seen their Tier One rate be compressed down to **$0.6254**. The specific amount of compression can vary from ISD to ISD as it is dependent in part on local property value growth.
- Tier Two, also referred to as the “enrichment” rate is comprised of two levels: Level One (Golden Pennies) and Level Two (Copper Pennies). Generally speaking, districts can adopt a maximum of **$0.17** in Tier Two (**$0.08** golden pennies and **$0.09** copper pennies). Golden pennies come with a higher state guaranteed yield and are not subject to recapture. Yield on copper pennies is lower and they are subject to recapture.
- **Sweeny ISD** currently has **$0.06** pennies adopted, leaving **$0.11** remaining under state law. The district is only pursuing **$0.02** additional pennies at this time and estimates that adopting these additional pennies in the M&O rate will generate about **$800,000**.

Peer Districts

Summary of Audit Results

The peer districts were selected based on how they compared to the district in terms of:

- Current and historical enrollment;
- ADA to WADA ratio
  (proxy for student eligibility for special programs)
- Tier Two M&O tax rate
  (local tax effort)
- Geographic proximity and NCES type.



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Peer Districts



Summary of Audit Results

District	Enrollment	5yr Growth	WADA/ADA	Tier Two Pennies	ESC	NCES
SWEENY ISD	1,693	-8.4%	1.5052	0.0600	4	Rural
CARRIZO SPRINGS CISD	1,817	-12.1%	1.5269	0.0800	20	Town
CUERO ISD	1,815	-5.0%	1.5962	0.0500	3	Town
FAIRFIELD ISD	1,536	-9.8%	1.5505	0.1167	12	Rural
GIDDINGS ISD	1,813	-5.3%	1.4542	0.0929	13	Rural
HONDO ISD	1,724	-5.4%	1.6022	0.0500	20	Town
ORANGEFIELD ISD	1,728	-3.5%	1.4495	0.1383	5	Rural
RAINS ISD	1,669	-2.3%	1.6916	0.0500	7	Rural
WHARTON ISD	1,709	-10.7%	1.6191	0.0500	3	Town

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Accountability Rating

In 2024-25, Sweeny ISD earned a C rating with a score of 76. For the 2025-26 school year, the District also received a C rating with an overall score of 79.

	District Rating (A–F)	District Score (1–100)	Peer Districts Average Score (1–100)
Rating / Score	C	76	76.2

Peer District	Rating (A–F)	Score (1–100)
CARRIZO SPRINGS CISD	D	69
CUERO ISD	C	79
FAIRFIELD ISD	C	77
GIDDINGS ISD	B	84

Peer District	Rating (A–F)	Score (1–100)
HONDO ISD	C	77
ORANGEFIELD ISD	B	82
RAINS ISD	C	78
WHARTON ISD	D	64

Source: TEA 2025 Ratings (2024-25)



Summary of Audit Results

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Accountability Rating

For 2024-25, the District had one campus that received a B rating and two campuses that received a C rating. No campuses received an F accountability rating. For the 2025-26 school year, Sweeny Junior High improved to a C rating, giving the District two B-rated campuses and one C-rated campus.



Summary of Audit Results

Rating	Elementary	Middle	High
A	0	0	0
B	0	0	1
C	1	1	0
D	0	0	0
F	0	0	0

Source: TEA 2025 Ratings (2024-25)

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Summary of Audit Results

FIRST Rating

Sweeny ISD achieved an A rating on the School FIRST financial accountability measure for both the 2024-25 (final) and 2025-26 (preliminary) school years.

	District Grade (A–F)
Rating	A

INDICATORS WHERE POINTS WERE NOT FULLY EARNED

Indicator
Indicator 13 (8 of 10 points): Administrative cost ratio at or below threshold

Source: TEA FIRST Ratings (2024-25 Ratings Based on School Year 2023-24 Data)

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Student Characteristics

CTE enrollment at 38.8% exceeds the peer average by 5.7 percentage points, while English Learners at 4.6% are well below the peer average of 8.7%.

	Count	District %	Peer Avg %	State Avg %
Economically Disadvantaged	903	53.3%	58.1%	59.9%
English Learners	78	4.6%	8.7%	23.6%
Special Education	279	16.5%	16.9%	16.7%
Bilingual/ESL Education	83	4.3%	7.5%	24.3%
Career and Technical Education	743	38.8%	33.1%	27.7%

Source: PEIMS Standard Reports (2025-26); TAPR (2024-25)



Summary of Audit Results

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Attendance Rate

Sweeny ISD's attendance rate of 93.0% trails both the peer average (94.0%) and state average (93.9%) by up to one percentage point.



Summary of Audit Results

	District	Peer Districts Average	State Average
Attendance Rate	93.0%	94.0%	93.9%

Source: TAPR (2024-25)

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Five-Year Trend

Enrollment declined from 1,853 in 2021-22 to 1,693 in 2025-26, an average annual decrease of 2.2%.

School Year	Enrollment
4 Years Prior (2021-22)	1,853
3 Years Prior (2022-23)	1,898
2 Years Prior (2023-24)	1,933
1 Year Prior (2024-25)	1,919
Most Recent (2025-26)	1,693



Summary of Audit Results

Source: PEIMS Standard Reports (2021-22 through 2025-26)

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Revenues

In 2024-25, per-student total revenue of $13,749 exceeds both the peer average ($13,470) and state average ($12,548).



Summary of Audit Results

	DISTRICT		PEER AVG		STATE AVG	
	Revenue Per Student	% of Total	Revenue Per Student	% of Total	Revenue Per Student	% of Total
Local M&O Tax (Retained)	$8,452	61.5%	$6,266	46.5%	$5,171	41.2%
State	$1,839	13.4%	$4,344	32.2%	$5,159	41.1%
Federal	$1,245	9.1%	$1,743	12.9%	$1,440	11.5%
Other Local and Intermediate	$2,213	16.1%	$1,118	8.3%	$778	6.2%
Total Revenue	$13,749	100.0%	$13,470	100.0%	$12,548	100.0%

Source: TEA PEIMS Financial Reports (2024-25)

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Summary of Audit Results

Expenditures

In 2024-25, per-student operating expenditures of $15,074 are $737 above the peer average and $2,184 above the state average.

TOP 5 FUNCTIONS

	DISTRICT		PEER AVG		STATE AVG	
	Expenditures Per Student	% of Total	Expenditures Per Student	% of Total	Expenditures Per Student	% of Total
Instruction	$7,731	51.3%	$7,232	50.4%	$7,094	55.0%
Plant Maintenance and Operations	$2,092	13.9%	$1,722	12.0%	$1,276	9.9%
Food Service Operation	$747	5.0%	$787	5.5%	$691	5.4%
School Leadership	$725	4.8%	$715	5.0%	$718	5.6%
Extracurricular	$716	4.8%	$695	4.8%	$425	3.3%
Total Operating Expenditures	$15,074	100.0%	$14,337	100.0%	$12,890	100.0%

Source: TEA PEIMS Financial Reports (2024-25)

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Payroll Expenditures

Payroll represents 79.4% of all-fund operating expenditures, closely matching the state average of 79.5% but exceeding the peer average of 74.5%.



Summary of Audit Results

	District	Peer Districts Average	State Average
Payroll as a Percentage of All Funds	79.4%	74.5%	79.5%
Average Teacher Salary	$72,297	$63,746	$68,001
Average Administrative Salary	$91,494	$92,478	$99,555
Superintendent Salary	$188,000	$168,237	$175,005

Note: Payroll as a Percentage of All Funds reflects all operating funds. It is drawn from PEIMS financial data, which is reported a year behind the salary figures above — 2024-25 in this report.

Source: PEIMS Staff FTE Counts and Salary Report; PEIMS Superintendent Salary Report (2025-26)

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Fund Balance

Fund balance stands at $9,773 per student, equal to 287.1% of three-month operating expenditures.



Summary of Audit Results

Year	Fund Balance Per Student	% of 3-Month Operating Expenditures
Current School Year (2024-25 actual)	$9,773	287.1%
1 Year Prior (2023-24 actual)	$11,493	359.1%
2 Years Prior (2022-23 actual)	$11,896	392.7%
3 Years Prior (2021-22 actual)	$9,052	320.6%
4 Years Prior (2020-21 actual)	$7,714	272.1%

Source: PEIMS Financial Actual Reports (2020-21 through 2024-25)

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Staffing Levels

*At **5.7** students per staff member, Sweeny ISD has a lower ratio (more staff relative to students) than both peer (6.1) and state (6.5) averages.*



Summary of Audit Results

	District	Peer Districts Average	State Average
Teaching (% of Total Staff)	47.9%	45.6%	48.0%
Support (% of Total Staff)	8.2%	7.3%	11.0%
Administration (% of Total Staff)	4.7%	5.0%	4.6%
Paraprofessional (% of Total Staff)	9.6%	12.0%	11.2%
Auxiliary (% of Total Staff)	29.6%	30.1%	25.1%
Students Per Teaching Staff	11.9	13.4	13.6
Students Per Total Staff	5.7	6.1	6.5

Source: PEIMS Standard Reports (2025-26)

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Summary of Audit Results

Teacher Turnover

Teacher turnover of 13.3% is notably lower than the peer average of 20.1% and the state average of 18.8%.

	District Turnover Rate	Average Peer District Turnover Rate	State Average Turnover Rate
Teachers	13.3%	20.1%	18.8%

Source: TAPR (2025-26)

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Special Programs



Summary of Audit Results

Program	Students	% of Enrolled	Budget/ Student	Budget % of Total	Staff FTE	Students/ Staff
Special Education	279	14.5%	$12,259	10.6%	49.6	5.6
Bilingual / ESL	69	3.6%	$521	0.1%	1.0	69.0
Migrant Education	2	0.1%	—	—	0.0	—
Gifted & Talented	85	4.4%	$481	0.1%	0.3	303.6
Career & Technical Ed	743	38.7%	$1,685	3.9%	8.4	88.5
Athletics	244	12.7%	$4,989	3.8%	20.1	12.2
Alternative Ed Program (AEP)	53	2.8%	$2,609	0.4%	2.0	26.5
Juvenile Justice AEP	0	0.0%	—	—	0.0	—

Source: Self-Reported by District

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External Audit



Summary of Audit Results

- KM&L, LLC issued an unmodified ("clean") opinion on Sweeny ISD's financial statements for year ended August 31, 2025.
- Full audit report is available here.

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Administrator Evaluations



Summary of Audit Results

- Annual administrator evaluations include individual goals aligned to Superintendent priorities and Board vision.
- A formal Strategic Plan was initiated in February 2026 to guide long-term organizational decision-making.
- Administration Team established team norms in July 2026 promoting collaboration, accountability, and unified leadership.

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Compensation System



Summary of Audit Results

Question	Response
Does the district use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.	No
Do the district's salary ranges include minimum, midpoint, and maximum increments to promote compensation equity based on the employee's education, experience, and other relevant factors?	Yes
Does the district periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?	Yes
Has the district made any internal equity and/or market adjustments to salaries within the past two years?	Yes

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Planning



Summary of Audit Results

Question	Response
Does the district develop a District Improvement Plan (DIP) annually?	Yes
Do all campuses in the district develop a Campus Improvement Plan (CIP) annually?	No
Does the district have an active and current facilities master plan?	Yes
If facilities master plan exists — does the district use enrollment projections?	No
If facilities master plan exists — does the district analyze facility capacity?	No
If facilities master plan exists — does the district evaluate facility condition?	Yes
Does the district have an active and current energy management plan?	No
Does the district maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?	No

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Academic Programs



Summary of Audit Results

Question	Response
Does the district have a teacher mentoring program?	Yes
Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?	No
When adopting new programs, does the district define expected results?	Yes
Does the district analyze student test results at the district and/or campus level to design, implement and/or monitor the use of curriculum and instructional programs?	Yes
Does the district modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?	Yes

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Questions & Comments

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