



MOAKCASEY
PROVEN LEADERS ADVANCING TEXAS SCHOOLS



2026

EFFICIENCY AUDIT

Sweeny Independent School District

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Executive Summary

MoakCasey, LLC was contracted to conduct an efficiency audit for the Sweeny Independent School District (the District) as part of their compliance with requirements established by House Bill 3 (2019). The purpose of an efficiency audit, as outlined in Chapter 11 of the Texas Education Code (TEC) and the [guidelines](#) published by the Legislative Budget Board (LBB), is to investigate the District's operations to examine fiscal management, efficiency, and utilization of resources. The District's efficiency audit report follows the state requirements set out in the aforementioned guidelines, which cover 20 different items that are listed below. The guidelines do not permit an opinion to be provided regarding the overall financial health of the District or the merits of any proposed Voter-Approval Tax Rate Election (VATRE).

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Voter-Approval Tax Rate Election (VATRE) Impact

On November 3, 2026, the District is holding an election to increase the District's Maintenance and Operations (M&O) property tax rate in tax year 2026 or school year 2026-27. M&O taxes are used for the operation of public schools.

Without an election, the District's M&O tax rate would be \$0.6854. The District is proposing to increase the M&O tax rate by \$0.0200 through a VATRE to \$0.7054. The District expects to generate approximately \$752,958 in M&O tax revenue in the first school year, which represents about 3 percent of the District's current adopted operating budget for the 2025-26 school year. The District approved a VATRE in 2018 with voters approving a \$0.02 increase in the M&O rate.

The District has indicated it intends to direct additional VATRE revenue toward employee investments and district-wide safety and security enhancements. The District notes that without passage of the measure, it anticipates continued deficit budgets with potential impacts to future operations and programs. As a property-wealthy district subject to state recapture, the District states that the addition of two golden pennies would increase District revenue without raising recapture costs, allowing a greater share of local tax dollars to remain available for the District's students, staff, and schools.

	Without VATRE	With VATRE
M&O Tax Rate (per \$100)	\$0.6854	\$0.7054
Avg. Taxable Value (Single-Family)	\$77,759	\$77,759
Estimated Annual Levy	\$533	\$549
Annual Increase in Tax Levy	—	\$16

If the VATRE is successful, the average single-family residential property would expect an increase of \$16 compared to if the VATRE does not pass. The District has also proposed an Interest and Sinking (I&S) tax rate of \$0.1317 to service its debt. These proposed tax rates are in addition to the tax rates adopted by the city, county, and special taxing districts.

The District's 2025-2026 M&O tax rate of \$0.6854 was \$0.0063 lower than the average of its peers, and \$0.0296 lower than the state average. If the VATRE is successful, the District tax rate will be \$0.0340 higher than its peers. The state average 2026-27 M&O tax rate is not yet available.

District	2025-26 Adopted M&O Rate	2026-27 Proposed/Adopted M&O Rate
SWEENEY ISD	\$0.6854	\$0.7054*
CARRIZO SPRINGS CISD	\$0.7122	\$0.7054
CUERO ISD	\$0.6669	\$0.6669
FAIRFIELD ISD	\$0.7216	\$0.6795
GIDDINGS ISD	\$0.6618	\$0.6618
HONDO ISD	\$0.6669	\$0.6560
ORANGEFIELD ISD	\$0.7552	\$0.7068
RAINS ISD	\$0.6669	\$0.6128
WHARTON ISD	\$0.6822	\$0.6822
<i>Statewide Average</i>	\$0.7150	Not Available

*Districts holding VATRE November 2026

Key Efficiency Audit Report Findings

The District engaged MoakCasey, LLC in June 2026 to conduct the efficiency audit. Efficiency audits are designed to inform voters about the District's fiscal management, efficiency, and utilization of resources, and whether the District has implemented best practices in its operations. The information presented in this report includes data and tools that the State of Texas currently utilizes to measure school district performance and efficiency.

Below is key information about the District:

- The District's total operating revenue for the most recent school year totaled \$13,749 per student, while its peer districts average and State average were \$13,470 per student and \$12,548 per student, respectively. The District funds a notably larger share of its operating revenue through local Maintenance and Operations (M&O) sources (61.5%) compared to the peer average (46.5%), while its reliance on State aid (13.4%) is considerably lower than the peer average (32.2%). **(see Item 5)**
- The District's total operating expenditures for the most recent year totaled \$15,074 per student, while its peer districts average was \$14,337 per student. The State's total average operating expenditure totaled \$12,890 per student. **(see Item 6)**
- The District has earned a Superior Rating (A) for the Financial Integrity Rating System of Texas (FIRST) for both the 2024-25 and 2025-26 school years. **(see Item 3)**
- The Texas Education Agency (TEA) reviews and tracks the performance of both school districts and individual schools with the Texas A-F Accountability System. The District received a C rating for both the 2024-25 and 2025-26 school years. **(see Item 2)**

Methodology

To complete the efficiency audit, MoakCasey, LLC performed the following procedures:

1. Selected 8 peer districts, developed a simple average for peer districts, and used the same peer district group throughout the audit.
2. Reported on the District's Texas A-F Accountability rating:
 - a. Reported on the overall accountability rating (A-to-F and the corresponding scale score of 1 to 100).
 - b. Compared the District's peer districts' average accountability rating and listed the following District's campus information: accountability rating counts for each campus level within the District; names of campuses that received an F accountability rating; campuses that are required to implement a campus turnaround plan.
3. Reported on the District's School Financial Integrity Rating System of Texas (FIRST) rating. For a rating of less than A, listed the indicators not met.
4. Reported on student data for the District, its peer districts, and the state average:
 - a. Student characteristics: total students, economically disadvantaged, English learners, special education, bilingual/ESL education, and career and technical education (CTE).
 - b. Attendance rate for the 2024-25 school year.
 - c. Five-year enrollment including the most recent school year and four years prior, the average annual percentage change based on the previous five years, and the projected enrollment for the 2026-27 school year.
5. Reported on the following indicators related to the District's revenue, its peer districts' average, and the state average, and explained any significant variances using 2024-25 data.
 - a. Local Maintenance and Operations (M&O) Tax (Retained)(without debt service and recapture)
 - b. State
 - c. Federal
 - d. Other local and intermediate
 - e. Total revenue
6. Reported on the following indicators related to the District's expenditures, its peer districts' average, and the state average, and explained significant variances from the peer districts' average, if any, using 2024-25 data.
 - a. Instruction
 - b. Instructional resources and media

- c. Curriculum and staff development
- d. Instructional leadership
- e. School leadership
- f. Guidance counseling services
- g. Social work services
- h. Health services
- i. Transportation
- j. Food service operation
- k. Extracurricular
- l. General administration
- m. Plant maintenance and operations
- n. Security and monitoring services
- o. Data processing services
- p. Community services
- q. Total operating expenditures

7. Reported on the following indicators for payroll and select District salary expenditures compared to its peer districts' average and the state average and explained any significant variances from the peer districts' average in any category, using 2025-26 data.

- a. Payroll as a percentage of all funds
- b. Average teacher salary
- c. Average administrative salary
- d. Superintendent salary

8. Reported on the General Fund operating fund balance, excluding debt service and capital outlay, for the past five years and per student for the District and its peer districts, using 2024-25 data. Analyzed unassigned balance per student and as a percentage of three-month operating expenditures and explained any significant variances.

9. Reported the District's allocation of staff, and student-to-teacher and student-to-total staff ratios for the District, its peer districts, and the state average for the 2025-26 school year. The following staff categories were used:

- a. Teaching
- b. Support
- c. Administrative

- d. Paraprofessional
- e. Auxiliary
- f. Students per total staff
- g. Students per teaching staff

10. Reported on the District's teacher turnover rate, as well as its peer districts and the state's average for the 2024-25 school year.

11. Reported on the following programs offered by the District, including the number of students served, percentage of enrolled students served, program budget, program budget as a percentage of the District's budget, total staff for the program, and student-to-staff ratio for the program, using data from the 2025-26 school year.

- a. Special Education
- b. Bilingual Education
- c. Migrant Programs
- d. Gifted and Talented Programs
- e. Career and Technical Education
- f. Athletics and Extracurricular Activities
- g. Alternative Education Program/Disciplinary Alternative Education Program
- h. Juvenile Justice Alternative Education Program

12. Described how the District maximizes available resources from state sources and regional education service centers to develop or implement programs or deliver services.

13. Reported on the District's annual external audit report's independent auditor's opinion as required by Government Auditing Standards.

14. Explained the basis of the Texas Education Agency (TEA) assigning the District a financial-related monitoring/oversight role during the past three years, if applicable.

15. In regards to the District's budget process, provided a response to each of the following questions:

- a. Does the District's budget planning process include projections for enrollment and staffing?
- b. Does the District's budget process include monthly and quarterly reviews to determine the status of annual spending?
- c. Does the District use cost allocation procedures to determine campus budgets and cost centers?
- d. Does the District analyze educational costs and student needs to determine campus budgets?

16. Provided a description of the District's self-funded program, if any, and analyzed whether program revenues are sufficient to cover program costs.
17. Reported whether the District administrators are evaluated annually and, if so, explained how the results inform District operations.
18. In regards to the District's compensation system, provided a response to the following questions:
 - a. Does the District use salary bonuses or merit pay systems? If yes, explain the performance-based systems and the factors used.
 - b. 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?
 - c. Does the District periodically adjust its compensation structure using verifiable salary survey information, benchmarking, and comparable salary data?
 - d. Has the District made any internal equity and/or market adjustments to salaries within the past two years?
19. In regards to planning, provided a response for each of the following questions:
 - a. Does the District develop a District Improvement Plan (DIP) annually?
 - b. Do all campuses in the District develop a Campus Improvement Plan (CIP) annually?
 - c. Does the District have an active and current facilities master plan? If yes, does the District consider these factors to inform the plan:
 - i. Does the District use enrollment projections?
 - ii. Does the District analyze facility capacity?
 - iii. Does the District evaluate facility condition?
 - d. Does the District have an active and current energy management plan?
 - e. Does the District maintain a clearly defined staffing formula for staff in maintenance, custodial, food service, and transportation?
20. In regards to District academic information, provided a response for each of the following questions:
 - a. Does the District have a teacher mentoring program?
 - b. Are decisions to adopt new programs or discontinue existing programs made based on quantifiable data and research?
 - c. When adopting new programs, does the District define expected results?
 - d. 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?
 - e. Does the District modify programs, plan staff development opportunities, or evaluate staff based on analyses of student test results?

Item 1 — Peer Districts

Peer districts are selected using a quantitative scoring methodology developed by MoakCasey, LLC to identify Texas school districts that are most comparable to the audited district in terms of operational and demographic characteristics. In accordance with guidelines established by the Legislative Budget Board (LBB), efficiency audits must include between five and ten peer districts. The goal is to ensure that financial and performance comparisons throughout this report reflect the experience of districts operating under similar conditions, rather than statewide averages alone.

The scoring model evaluates each Texas school district across several key dimensions: student enrollment size, five-year enrollment growth rate, the ratio between weighted average daily attendance (WADA) and average daily attendance (ADA), Tier Two golden pennies adopted, National Center for Education Statistics (NCES) district type, and Education Service Center (ESC) region.¹ Districts are scored based on how closely each factor matches the audited district, with each dimension weighted to reflect its relative importance in determining operational comparability.

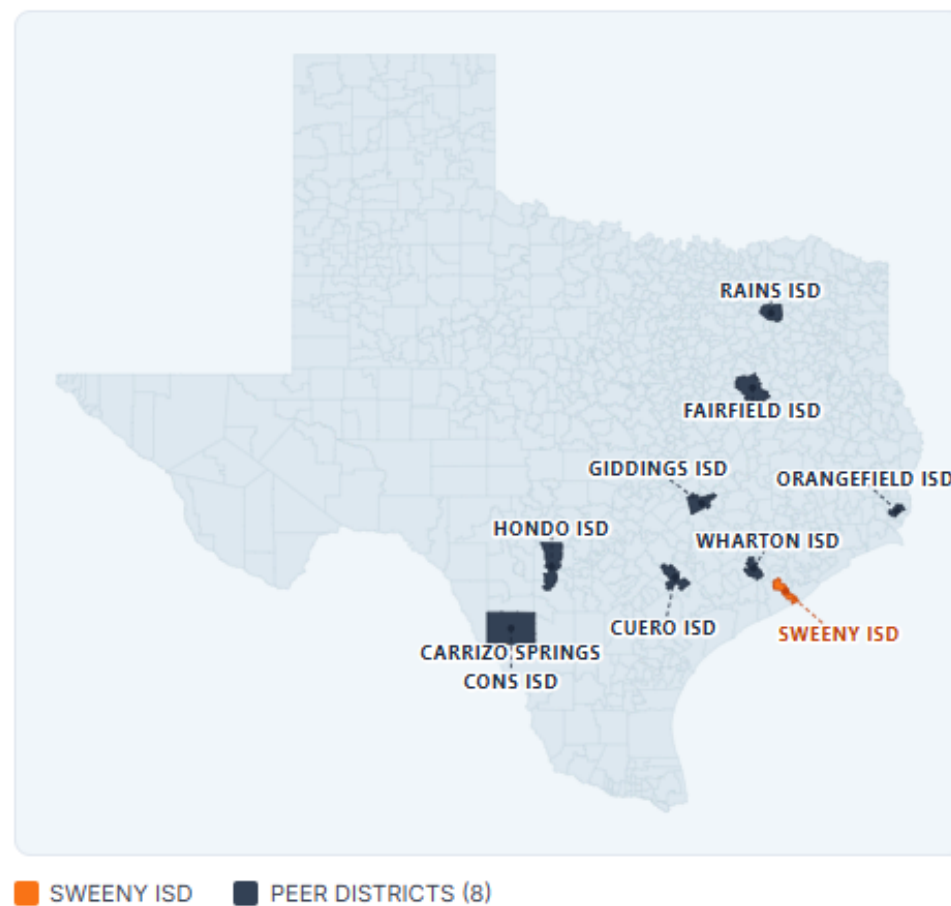
From the pool of scored districts, the highest-scoring matches are identified as candidate peers and submitted for review. Adjustments to the final peer group may be made to account for factors not fully captured by the quantitative model. The final peer group is confirmed prior to report completion and remains consistent throughout all figures in this report.

¹ *The WADA/ADA ratio reflects the differences between districts' student populations as recognized by the Texas school finance system. ADA measures the actual number of students attending school on average throughout the school year, while WADA adjusts that count to account for state funding weights applied to students with additional instructional needs — including students in special education, bilingual and ESL programs, CTE, and compensatory education programs, among others. A higher WADA/ADA ratio indicates that a district serves a greater proportion of students who generate additional funding weights, which in turn affects per-pupil spending and staffing patterns. Including this ratio in the peer selection model helps ensure that comparison districts reflect a similar level of programmatic complexity.*

FIGURE 1
PEER DISTRICTS

District Name
CARRIZO SPRINGS CISD
CUERO ISD
FAIRFIELD ISD
GIDDINGS ISD
HONDO ISD
ORANGEFIELD ISD
RAINS ISD
WHARTON ISD

SOURCE: MoakCasey



Item 2 — Accountability Rating

Texas public schools have been assigned an A–F rating under the state accountability system since the passage of House Bill 22 in 2017. This system evaluates districts and campuses across three domains:

Student Achievement, School Progress, and Closing the Gaps.

- The **Student Achievement** domain is a weighted composite of State of Texas Assessments of Academic Readiness (STAAR) performance (40 percent), College, Career, and Military Readiness indicators (40 percent), and graduation rate (20 percent).
- The **School Progress** domain reflects the better of year-over-year academic growth (Part A) or relative performance compared to schools with similar economically disadvantaged student populations (Part B).
- The **Closing the Gaps** domain measures performance across student subgroups, including economically disadvantaged students, English learners, and students with disabilities.

Each district's score is derived from an enrollment-weighted average of campus-level scaled scores for grades 3–12. District scores can range from 0–100, with 90–100 classifying as an "A", 80–89 as a "B", 70–79 as a "C", 60–69 as a "D" and below 60 as an "F".

For the 2024-25 school year, Sweeny Independent School District (the District) received an accountability rating of *C* with an overall score of 76, as shown in **Figure 2**. The peer average score was 76.25, placing the District approximately one-quarter point below the peer average. Peer district scores ranged from 64 to 84, and the District's score falls within that range.

Statewide, 30.1 percent of Texas districts received a *C* rating in 2024-25, making it the second most common rating category. The largest share of districts — 41.0 percent — received a *B*, while 14.1 percent received an *A*. At the lower end of the distribution, 10.8 percent of districts received a *D*, 2.8 percent received an *F*, and 1.2 percent were not rated. The District's rating is consistent with nearly one-third of Texas districts statewide.

For the 2025-26 school year, the District received a *C* rating with an overall score of 79.

FIGURE 2
ACCOUNTABILITY RATING COMPARISON
MOST RECENT SCHOOL YEAR (2024-25)

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

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

As shown in **Figure 3**, 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.

No campuses were reported as requiring implementation of a campus turnaround plan in either year.

FIGURE 3
ACCOUNTABILITY RATINGS BY CAMPUS LEVEL
MOST RECENT SCHOOL YEAR (2024-25)

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

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

Item 3 — Financial Rating — School FIRST

The Financial Integrity Rating System of Texas (FIRST) is a financial accountability system established under Texas Education Code (TEC), Section 39.082, to assess the financial management practices of Texas school districts. Districts are evaluated annually on 21 indicators grouped into three categories:

- **Critical Indicators** such as timely Annual Financial Report (AFR) submission, unmodified audit opinion, debt compliance, and timely government payments;
- **Solvency Indicators** such as fund balance trends, cash on hand, current ratio, revenue versus expenditures, long-term debt, and administrative cost ratios; and
- **Financial Competence Indicators** including pupil projection accuracy, Public Education Information Management System (PEIMS)-to-AFR variance, material weaknesses, and financial transparency requirements. A district that fails any of the four Critical Indicators automatically receives an F regardless of points earned on other indicators. Ratings are assigned on the following scale: A = Superior Achievement (90–100 points), B = Above Standard Achievement (80–89 points), C = Meets Standard Achievement (70–79 points), and F = Substandard Achievement (69 points or below, or any Critical Indicator failure).

For rating year 2024-25 (based on 2023-24 data), Sweeny Independent School District (the District) received a School FIRST rating of *A (Superior Achievement)* with a score of 98.0 out of 100 points, as shown in **Figure 4**. This rating reflects that the District met all four Critical Indicators and satisfied the substantial majority of Solvency and Financial Competence Indicators.

The District did not earn maximum points on every indicator. The following indicator was not fully met:

- **Indicator 13 (8 of 10 points):** Administrative cost ratio at or below threshold — this indicator measures whether the District's administrative expenditures, as a percentage of total operating expenditures, remain at or below the level prescribed by the Texas Education Agency (TEA).

The District also received an A rating in the preliminary 2025-26 FIRST release (based on 2024-25 data).

FIGURE 4
SCHOOL FIRST RATING
MOST RECENT SCHOOL YEAR (2024-25 RATINGS BASED ON SCHOOL YEAR 2023-24 DATA)

	District Grade (A–F)
Rating	A

SOURCE: Texas Education Agency, Financial Integrity Rating System of Texas (FIRST)

Item 4 — Student Characteristics

Public school students are served based on their unique characteristics and needs. These characteristics determine their eligibility to receive services through certain programs established by state or federal law.

Figure 5 provides the counts of students eligible for services across five major programs, which are described below:

- **Economically Disadvantaged** – This term, while not explicitly defined in statute, can be used interchangeably with educationally disadvantaged, according to the Texas Education Agency (TEA). Educationally disadvantaged is defined by the Texas Education Code (TEC) §5.001(4) as a student who is "eligible to participate in the national free or reduced-price lunch program."
- **English Learners** – TEC §29.052 refers to Emergent Bilingual students as those who are in the process of acquiring English and have a primary language other than English. TEA guidance states that the term English Learner (EL) can be used interchangeably with Emergent Bilingual (EB). Not all students identified as EB/EL receive bilingual or ESL instruction.
- **Special Education** – Federal and state law both offer definitions of special education students. Federal regulations define a "child with a disability" under 34 CFR §300.8(a). State statute defines special education eligibility under TEC §29.003 or the Texas Administrative Code §89.1040. Specific eligibility criteria for special education are included in Section 4 of the Student Attendance Accounting Handbook. These students are currently receiving special education services as reported through Public Education Information Management System (PEIMS).
- **Bilingual/ESL Education** – TEC §29.055 describes students enrolled in a bilingual education program as those in a "full-time program of dual-language instruction that provides for learning basic skills in the primary language of the students enrolled in the program and for carefully structured and sequenced mastery of the English language skills." Students enrolled in an English as a Second Language (ESL) program receive "intensive instruction in English from teachers trained in recognizing and dealing with language differences." The Bilingual/ESL Education count reflects the subset of English Learner students actively enrolled in one of these programs; it may differ from the English Learners count because some EB/EL students are not enrolled in a program — for example, due to parental denial of services. Specific eligibility criteria for bilingual/ESL education are included in Section 6 of the Student Attendance Accounting Handbook.
- **Career and Technical Education** – Students enrolled in state-approved Career and Technical Education (CTE) programs. Specific eligibility criteria for CTE are included in Section 5 of the Student Attendance Accounting Handbook.

The Student Attendance Accounting Handbook is available at <https://tea.texas.gov/data-reports/financial-compliance/student-attendance-accounting-handbook>.

Sweeny Independent School District (the District) served 1,693 students in 2025-26. **Figure 5** presents the distribution of students across the five major program categories for the District, peer districts, and the state.

Economically Disadvantaged. In 2025-26, the District identified 903 students as economically disadvantaged, representing 53.3% of total enrollment. This rate was below the peer district average of 58.1% and below the state average of 59.9%.

English Learners. In 2025-26, the District identified 78 students as English Learners, representing 4.6% of total enrollment. This rate was below the peer district average of 8.7% and notably below the state average of 23.6%, indicating that the District serves a substantially smaller proportion of English Learner students relative to both peer districts and the state as a whole.

Special Education. In 2025-26, the District served 279 students through special education, representing 16.5% of total enrollment. This rate was closely aligned with both the peer district average of 16.9% and the state average of 16.7%.

Bilingual/ESL Education. In 2024-25, 83 students were enrolled in a Bilingual or ESL Education program, representing 4.3% of enrollment. This rate was below the peer district average of 7.5% and substantially below the state average of 24.3%. The District's lower Bilingual/ESL enrollment rate is consistent with its comparatively smaller English Learner population noted above.

Career and Technical Education. In 2024-25, 743 students were enrolled in a state-approved Career and Technical Education program, representing 38.8% of membership. This rate exceeded the peer district average of 33.1% and was notably higher than the state average of 27.7%, indicating that the District enrolls a proportionally larger share of its students in CTE programs relative to both peer districts and the state.

FIGURE 5
SELECTED STUDENT CHARACTERISTICS
MOST RECENT SCHOOL YEAR (2024-25 & 2025-26)

	Total Student Population Count	Percentage of Student Population	Peer Districts Average Percentage	State Average Percentage
Total Students	1,693	100%	—	—
Economically Disadvantaged (2025-26 Enrolled Students)	903	53.3%	58.1%	59.9%
English Learners (2025-26 Enrolled Students)	78	4.6%	8.7%	23.6%
Special Education (2025-26 Enrolled Students)	279	16.5%	16.9%	16.7%
Bilingual/ESL Education (2024-25 Enrolled Students)	83	4.3%	7.5%	24.3%
Career and Technical Education (2024-25 Students in Membership)	743	38.8%	33.1%	27.7%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Note: The English Learners row reflects all students currently designated as English Learner (EL) under federal law or as Emergent Bilingual (EB) under state law whose primary language is other than English and who are in the process of acquiring English proficiency. The Bilingual/ESL Education row reflects the state-approved language acquisition program, which includes Bilingual Education (BE) models (such as Dual Language and Transitional) and English as a Second Language. These two figures may differ because some EB/EL students are not enrolled in a program — for example, due to parental denial of services.

Enrollment reflects students reported as enrolled as of the last Friday in October. **Membership** differs from enrollment in that it excludes students served for fewer than half the instructional days and who are both enrolled and either scheduled to attend at least two hours of instruction each school day or participating in an alternative attendance accounting program.

Figure 6 presents the District's attendance rate, defined as the percentage of days that students in grades 1–12 were present during the school year. Attendance rate in this context is calculated by dividing the total number of days students in grades 1–12 were present by the total number of days students in grades 1–12 were in membership. A student is considered in membership if enrolled and either scheduled to attend at least two hours of instruction each school day or participating in an alternative attendance accounting program.

In 2024-25, the District recorded an attendance rate of 93.0%, as shown in **Figure 6**. This rate was 1.0 percentage point below the peer average of 94.0% and 0.9 percentage points below the state average of 93.9%. The peer group attendance rates ranged from 91.1% to 95.3%, placing the District's rate within the peer range but below both the peer and state averages.

FIGURE 6
ATTENDANCE RATE
MOST RECENT SCHOOL YEAR (2024-25)

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

SOURCE: Texas Education Agency, Texas Academic Performance Report (TAPR)

Figure 7 displays the District's enrollment trend over a five-year period. In 2021-22, the District enrolled 1,853 students. Enrollment remained relatively stable through 2023-24, reaching 1,933 students, before declining to 1,919 in 2024-25. In 2025-26, enrollment fell to 1,693 students, reflecting a five-year total change of -8.4% and an average annual change of -2.2% over the period.

Projected enrollment for the following year is 1,579 students, which would represent a continued decline from the 2025-26 count of 1,693.

FIGURE 7
FIVE-YEAR ENROLLMENT TREND
SCHOOL YEAR RANGE (2021-22 through 2025-26)

School Year	Fall 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 School Year (2025-26)	1,693
Average annual percentage change based on the previous five years	-2.2%
Projected Next School Year	1,579

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS); District Projection; MoakCasey Calculation

Item 5 — District Revenue

Figure 8 presents Sweeny Independent School District's (the District's) actual revenue per student and as a percent of total revenues for 2024-25 by source:

- **Local Property Tax from Maintenance and Operations (M&O)** (Object Codes 5700–5719) — Revenue from local real and personal property taxes for maintenance and operations, excluding recapture revenue. Includes current year tax levy (Object Code 5711), prior year tax collections (Object Code 5712), and penalties, interest, and other tax revenues (Object Code 5719).
- **Other Local and Intermediate** (Object Codes 5720–5799) — Revenue from local and intermediate sources other than property taxes. Includes tuition and fees from local sources (Object Code 5739); earnings from permanent funds, endowments, and investments (Object Codes 5741–5742); facility rental income (Object Code 5743); gifts and donations from foundations and nonprofit organizations (Object Code 5744); revenues from food service, athletic, and extracurricular activities (Object Codes 5751–5753); and miscellaneous revenues from intermediate sources such as cities, counties, and other non-school district governmental units (Object Code 5769).
- **State Operating Funds** (Object Codes 5800–5830, 5832–5899) — Revenue from state sources, excluding on-behalf Teacher Retirement (TRS) and Medicare Part D payments (Object Code 5831). Includes entitlements such as the Available School Fund per capita apportionment (Object Code 5811), Foundation School Fund Chapter 48 allotments, Optional Extended Year, and Public Education Grant (Object Code 5812); state program revenues distributed by the Texas Education Agency (TEA) including the instructional materials allotment and facilities grant (Object Code 5829); revenues from other Texas government agencies (Object Code 5839); and state revenues received through shared services arrangements (Object Codes 5841–5849).
- **Federal Funds** (Object Codes 5900–5999) — Revenue from federal sources. Includes funds passed through TEA (Object Code 5929) and other Texas state agencies (Object Code 5939); federal nutrition program revenues including the School Breakfast Program (Object Code 5921), National School Lunch Program (Object Code 5922), and USDA Commodities (Object Code 5923); School Health and Related Services (SHARS) Medicaid reimbursements for school-based health services (Object Code 5931); Medicaid Administrative Claiming (MAC) reimbursements (Object Code 5932); Impact Aid payments in lieu of taxes (Object Code 5941); federal revenues received through shared services arrangements (Object Codes 5951–5959); and revenues received directly from federal agencies (Object Code 5949).

Revenue figures exclude Debt Service and Recapture. Per-student amounts are calculated using enrollment as the denominator and may differ from figures published by TEA, which uses membership.

In 2024–25, the District generated total revenue of \$26,383,484, or \$13,749 per student. This exceeded the peer average of \$13,470 per student and the state average of \$12,548 per student, placing the District above both comparison groups in overall revenue per student (see **Figure 8**).

Local M&O tax revenue represented the largest share of the District's total revenue in 2024–25, at 61.5 percent (\$8,452 per student). This proportion was substantially higher than both the peer average of 46.5 percent (\$6,266 per student) and the state average of 41.2 percent (\$5,171 per student). Texas school finance is structured to equalize funding based on property wealth; districts with higher property values generally retain a greater share of local tax revenue through the funding formula. The District's elevated local M&O tax revenue relative to peers and the state reflects this dynamic, as the District's local property wealth supports a comparatively higher level of locally generated revenue.

State aid accounted for 13.4 percent of the District's total revenue in 2024–25 (\$1,839 per student), a share that was considerably lower than the peer average of 32.2 percent (\$4,344 per student) and the state average of 41.1 percent (\$5,159 per student). Consistent with the equalization structure of Texas school finance, districts that generate more local revenue through property taxes typically receive less state aid in return. The District's state aid per student and as a proportion of total revenue was among the lowest relative to both comparison groups, reflecting its comparatively higher local property wealth base.

Federal funds comprised 9.1 percent of the District's total revenue in 2024–25 (\$1,245 per student), which was below both the peer average of 12.9 percent (\$1,743 per student) and the state average of 11.5 percent (\$1,440 per student). Federal revenue represented the smallest share of the District's total revenue among the four sources.

Other local and intermediate revenue totaled 16.1 percent of the District's total revenue in 2024–25 (\$2,213 per student). This share was notably higher than the peer average of 8.3 percent (\$1,118 per student) and the state average of 6.2 percent (\$778 per student). The District's per-student revenue from this source was roughly double the peer average and nearly three times the state average, making it a proportionally larger contributor to the District's overall revenue profile than is typical among peers or statewide.

FIGURE 8
DISTRICT TAX REVENUE
MOST RECENT SCHOOL YEAR (2024-25)

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total	Revenue Per Student	Percentage of Total
Local M&O; Tax (Retained) (1)	\$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%

NOTE: (1) Excludes Debt Service and Recapture

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 6 — District Expenditures

Figure 9 presents the District's actual operating expenditures per student and as a percent of total operating expenditures for 2024-25 by function:

- **Instruction** (Functions 11 and 95) — Function 11 covers costs for activities that deal directly with instruction (the interaction between teachers and students). Instruction may be provided in a school classroom or in another location, such as a home or hospital, and in other learning situations. It may be provided through face-to-face interaction or an approved medium such as television, radio, telephone, telecommunications, multimedia, correspondence, computer, internet, or online. This code includes costs for direct classroom instruction, other instruction, and activities that enhance or direct the delivery of instruction to students. Function 95 covers costs to provide financial resources for juvenile justice alternative education programs (JJAEPs) under Texas Education Code (TEC), Chapter 37, and accounts for payments from the school district to a JJAEP in connection with students placed in discretionary or mandatory JJAEP settings.
- **Instructional Resources and Media Services** (Function 12) — Direct costs for resource centers and direct costs for establishing and maintaining libraries and other major facilities dealing with educational resources and media.
- **Curriculum and Instructional Staff Development** (Function 13) — Direct costs for services to help instructional staff members plan, develop, and evaluate the process of providing learning experiences for students. These services include in-service training and other staff development for the school district's instructional staff members or members of instruction-related staffs. This code is also for costs related to researching, developing, and modifying instruction.
- **Instructional Leadership** (Function 21) — Direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services.
- **School Leadership** (Function 23) — Costs for managing a school campus. Managing a campus includes the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the campus, evaluate staff members of the campus, and assign duties to staff members who maintain student records for the campus.
- **Guidance, Counseling, and Evaluation Services** (Function 31) — Direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; and helping students set realistic goals. These costs include providing psychological services, educational counseling, and occupational counseling; identifying individual characteristics; and testing and evaluating students.
- **Social Work Services** (Function 32) — Direct costs exclusively for activities such as investigating and diagnosing student social needs arising out of the home, school, or community; providing casework and group work services for the child, parent, or both; interpreting the social needs of students for other staff members; and promoting change in an individual student's circumstances related to social needs, including providing referrals to and interacting with other governmental agencies.

- **Health Services** (Function 33) — Direct costs exclusively for providing physical health services to students or for direct costs for inoculations for staff members. Physical health services include medical, dental, and nursing services.
- **Student Transportation** (Function 34) — Costs incurred in transporting students to and from school. Also includes costs exclusively for student transportation related to career and technical education (CTE) services, special education services, or other special program services.
- **Food Services** (Function 35) — Direct costs exclusively for supervising or maintaining a food service operation. These costs include those for food, labor, and other goods and services needed to prepare, transport, and store food for students and staff members.
- **Extracurricular Activities** (Function 36) — Costs for school-sponsored activities outside of the school day. These activities are generally ones designed to motivate students and provide them with enjoyment and skill improvement, and may be competitive or noncompetitive. Extracurricular activities include athletics and other activities that normally involve competition between schools, such as football, baseball, volleyball, track, and tennis, as well as related activities such as drill team, pep squad, and cheerleading. They also include University Interscholastic League (UIL) competition, such as one-act plays, speech, or debate; band; Future Farmers of America (FFA); National Honor Society; and similar activities.
- **General Administration** (Function 41) — Costs to manage or govern the school district as an overall entity, including some activities that do not apply directly and exclusively to specific functions. General administration costs are indirect costs that apply to other expenditure functions of a school district.
- **Facilities Maintenance and Operations** (Function 51) — Costs to maintain and operate the physical facilities, including costs for keeping the facilities and grounds open, clean, comfortable, insured, and in an effective working condition and state of repair. This code is also for costs associated with warehousing items and receiving services.
- **Security and Monitoring Services** (Function 52) — Costs for activities to keep the surroundings of students and staff members safe, whether students and staff members are in transit to or from school, on a campus, or at a school-sponsored event at another location.
- **Data Processing Services** (Function 53) — Costs for data processing services, whether in-house or contracted.
- **Community Services** (Function 61) — Costs of activities other than regular public education and adult basic education services. These activities include services to the whole community or some segment of the community, such as providing resources to nonpublic schools or institutions of higher education and any proprietary services for outside entities in the community.

Expenditure figures reported in **Figure 9** include all funds. Per-student amounts are calculated using enrollment as the denominator and may differ from figures published by the Texas Education Agency (TEA), which uses membership. For more information on function code classifications, see the [Financial Accountability System Resource Guide](#).

In 2024–25, Sweeny Independent School District (the District) reported total operating expenditures of \$28,927,630, or \$15,074 per student, as shown in **Figure 9**. This per-student amount exceeded the peer average of \$14,337 by \$737 and the state average of \$12,890 by \$2,184. Total operating expenditures exceeded total revenues of \$26,383,484 by \$2,544,146.

The five largest expenditure categories by percentage of total operating expenditures were Instruction, Plant Maintenance and Operations, Food Service Operation, School Leadership, and Extracurricular Activities. These categories and their District, peer, and state comparisons are described below.

Instruction represented the largest single expenditure category, accounting for 51.3 percent of total operating expenditures, or \$7,731 per student. The peer average for this function was 50.4 percent (\$7,232 per student), and the state average was 55.0 percent (\$7,094 per student). The District's per-student expenditure on instruction exceeded both the peer and state averages, though instruction represented a smaller share of total spending than the state average, reflecting the District's comparatively higher total per-student expenditure overall.

Plant Maintenance and Operations was the second-largest expenditure category, at 13.9 percent of total operating expenditures, or \$2,092 per student. The peer average for this function was 12.0 percent (\$1,722 per student), and the state average was 9.9 percent (\$1,276 per student). The District's per-student expenditure in this category exceeded the peer average by \$370 and the state average by \$816, and the District's proportional share exceeded both peer and state averages.

Food Service Operation accounted for 5.0 percent of total operating expenditures, or \$747 per student. The peer average was 5.5 percent (\$787 per student), and the state average was 5.4 percent (\$691 per student). The District's per-student expenditure in this category fell below the peer average but exceeded the state average.

School Leadership represented 4.8 percent of total operating expenditures, or \$725 per student. The peer average was 5.0 percent (\$715 per student), and the state average was 5.6 percent (\$718 per student). The District's per-student expenditure on school leadership was marginally above both the peer and state averages, while its proportional share was slightly below both.

Extracurricular Activities also accounted for 4.8 percent of total operating expenditures, or \$716 per student. The peer average for this function was 4.8 percent (\$695 per student), and the state average was 3.3 percent (\$425 per student).

FIGURE 9
DISTRICT ACTUAL OPERATING EXPENDITURES
MOST RECENT SCHOOL YEAR (2024-25)

	DISTRICT		PEER DISTRICTS AVERAGE		STATE AVERAGE	
	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total	Expenditures Per Student	Percentage of Total
Instruction	\$7,731	51.3%	\$7,232	50.4%	\$7,094	55.0%
Instructional Resources and Media	\$163	1.1%	\$173	1.2%	\$121	0.9%
Curriculum and Staff Development	\$123	0.8%	\$225	1.6%	\$288	2.2%
Instructional Leadership	\$262	1.7%	\$268	1.9%	\$224	1.7%
School Leadership	\$725	4.8%	\$715	5.0%	\$718	5.6%
Guidance Counseling Services	\$517	3.4%	\$544	3.8%	\$541	4.2%
Social Work Services	\$37	0.2%	\$23	0.2%	\$40	0.3%
Health Services	\$155	1.0%	\$135	0.9%	\$136	1.1%
Transportation	\$512	3.4%	\$531	3.7%	\$405	3.1%
Food Service Operation	\$747	5.0%	\$787	5.5%	\$691	5.4%
Extracurricular	\$716	4.8%	\$695	4.8%	\$425	3.3%
General Administration	\$623	4.1%	\$633	4.4%	\$394	3.1%
Plant Maintenance and Operations	\$2,092	13.9%	\$1,722	12.0%	\$1,276	9.9%
Security and Monitoring Services	\$205	1.4%	\$268	1.9%	\$240	1.9%
Data Processing Services	\$463	3.1%	\$318	2.2%	\$231	1.8%
Community Services	\$3	0.0%	\$67	0.5%	\$67	0.5%
Total Operating Expenditures	\$15,074	100.0%	\$14,337	100.0%	\$12,890	100.0%

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Item 7 — District Payroll Expenditures Summary

In 2025-26, Sweeny Independent School District's (the District's) total payroll expenditures represented 79.4 percent of all funds expenditures, as shown in **Figure 10**. This figure exceeds the peer average of 74.5 percent by approximately five percentage points and is nearly identical to the state average of 79.5 percent.

The District's average teacher salary in 2025-26 was \$72,297, compared to a peer average of \$63,746 and a state average of \$68,001. The District's average teacher salary exceeds the peer average by \$8,551, or approximately 13.4 percent, and exceeds the state average by \$4,296, or approximately 6.3 percent.

The average administrative salary for the District in 2025-26 was \$91,494, as reported in **Figure 10**. This figure is \$984 below the peer average of \$92,478 and \$8,061 below the state average of \$99,555. The District's average administrative salary is modestly lower than the peer average and more notably below the state average.

The District reported annualized superintendent base salary of \$188,000 for 2025-26, as shown in **Figure 10**.

FIGURE 10
PAYROLL EXPENDITURE SUMMARY
MOST RECENT SCHOOL YEAR (2025-26)

	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

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS) District Financial Actual Reports

Note: District staff have identified a gap in its submissions to the state regarding the superintendent's base pay. MoakCasey has reviewed district records and confirmed the figures represented in this figure are accurate.

Item 8 — Fund Balance

The General Fund is the operating fund in a governmental entity. Fund balance represents the current resources/assets available to the government less any current obligations/liabilities. Within fund balance there are five categories: non-spendable, restricted, committed, assigned and unassigned. The categories are defined by Governmental Accounting Standards Board (GASB) Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions:

- **Non-spendable fund balance** includes funds that cannot be spent because they are not in spendable form, or legally required by contract for a specific future use.
- **Restricted fund balance** includes amounts that can only be spent for specific purposes stipulated by enabling legislation, creditors, grantors, contributors, or other governmental laws and regulations.
- **Committed fund balance** includes amounts that can be used only for the specific purposes determined by constraints imposed by the District's board of trustees.
- **Assigned fund balance** is fund balance intended to be used by the government for specific purposes but does not meet the criteria to be classified as restricted or committed.
- **Unassigned fund balance** is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications above.

Texas school districts commonly evaluate unassigned fund balance by comparing it to three months or 90 days of operational expenditures. The Texas Education Agency (TEA) also includes a measure in its Financial Integrity Rating System of Texas (FIRST) ratings evaluating if a district has at least 75 days of operational expenditures in fund balance (indicator 6). For purposes of **Figure 11**, if a district does not meet the goal of three months, the percentage is shown as less than 100%. Amounts that exceed three months are reflected as percentages greater than 100%.

Figure 11 presents the five-year trend in Sweeny Independent School District's (the District's) General Fund unassigned balance, excluding Debt Service and Capital Outlay funds.

The District's General Fund unassigned balance increased notably between 2021-22 and 2022-23, then remained relatively stable through 2023-24 before declining in 2024-25. In 2024-25, the District's unassigned fund balance stood at \$18,753,497, representing \$9,773 per student and 287.1 percent of three months of operating expenditures. The decline from the prior year reflects a reduction of approximately \$3.5 million from the 2023-24 balance of \$22,215,650. The District did not carry a negative fund balance in any year reflected in **Figure 11**.

FIGURE 11
GENERAL FUND BALANCE
SCHOOL YEAR RANGE (2020-21 through 2024-25)

Year	General Fund Unassigned Fund Balance Per Student	General Fund Unassigned Fund Balance as a Percentage 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: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 9 — District Staffing Levels

For the 2025–26 school year, Sweeny Independent School District (the District) employed a total of 296.99 Full-Time Equivalent (FTE) staff to serve an enrollment of 1,693 students, yielding an overall students-per-staff ratio of 5.70. This ratio is below the peer average of 6.09 and the state average of 6.52, indicating that the District employs more staff per student than both peer districts and the state as a whole. **Figure 12** presents a detailed breakdown of District staffing by category, with comparisons to peer and state averages.

- **Teaching:** The District employed 142.22 teaching FTE in 2025–26, representing 47.9% of total District staff. This share is slightly above the peer average of 45.6% and approximately equal to the state average of 48.0%. The District's students-per-teaching-staff ratio was 11.90, compared to the peer average of 13.36 and the state average of 13.60, reflecting a higher concentration of teaching staff relative to enrollment than is observed among peers or statewide.
- **Administration:** The District employed 14.09 administrative FTE, accounting for 4.7% of total staff, compared to a peer average of 5.0% and a state average of 4.6%.
- **Support:** The District employed 24.26 support FTE, representing 8.2% of total staff, compared to the peer average of 7.3% and the state average of 11.0%.
- **Paraprofessional:** The District employed 28.50 paraprofessional FTE, comprising 9.6% of total staff, compared to the peer average of 12.0% and the state average of 11.2%.
- **Auxiliary:** The District employed 87.91 auxiliary FTE, representing 29.6% of total staff. This category includes transportation, food service, maintenance, and other non-instructional support personnel. The share is comparable to the peer average of 30.1% and above the state average of 25.1%.

FIGURE 12
STAFF RATIO COMPARISONS
MOST RECENT SCHOOL YEAR (2025-26)

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

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 10 — Teacher Turnover Rates

In 2024-25, Sweeny Independent School District (the District) recorded a teacher turnover rate of 13.3%, reflecting approximately 18.4 teacher separations out of a total workforce of 138.6 teachers, as shown in **Figure 13**. This rate falls below both the peer average of 20.1% and the state average of 18.8%, placing the District favorably against both benchmarks. The District's turnover rate is 6.9 percentage points lower than the peer average and 5.5 percentage points lower than the state average, indicating that the District retained teachers at a notably higher rate than comparable districts and the state as a whole during the 2024-25 school year.

FIGURE 13
TEACHER TURNOVER RATES
MOST RECENT SCHOOL YEAR (2024-25)

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

SOURCE: Texas Education Agency, Public Education Information Management System (PEIMS)

Item 11 — Special Programs

Sweeny Independent School District (the District) operates a range of state-mandated and locally supported special programs serving students with diverse academic, vocational, and extracurricular needs. The details for eight of these programs can be found in **Figure 14**, with some of the largest programs in terms of 2025-26 budget highlighted below.

- **Special Education:** In 2025-26, the District serves 279 Special Education students, supported by 49.65 staff Full-Time Equivalent (FTE) at a total program cost of \$3,420,346.
- **Career & Technical Education:** In 2025-26, the District serves 743 Career & Technical Education students, supported by 8.4 staff FTE at a total program cost of \$1,251,895.
- **Athletics & Extracurricular:** In 2025-26, the District serves 244 Athletics & Extracurricular students, supported by 20.05 staff FTE at a total program cost of \$1,217,403.

FIGURE 14
SPECIAL PROGRAMS
MOST RECENT SCHOOL YEAR (2025-26)

Program	Number of Students Served	Percentage of Enrolled Students Served	Program Budget Per Student Served	Program Budget as a Percentage of District Budget	Total Staff for Program	Students Per Total Staff for Program
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	0.0%	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%	0.0	—

SOURCE: Self-Reported by District

Item 12 — State and Regional Resources

Sweeny Independent School District (the District) operates within a well-established framework of state and regional support that helps sustain District programs and services. For 2025-26, the District draws on multiple layers of external resources to supplement local capacity and ensure compliance with state-mandated program requirements. The District is served by the Region 4 Education Service Center (ESC), headquartered in Houston, Texas. The District accesses the ESC's expertise and services on an as-needed basis across a range of functional areas. By leveraging the services provided by the ESC, the District is able to access specialized expertise and shared resources that would otherwise require dedicated District staffing or significant additional expenditure.

The District participates in several regionally coordinated programs and state-funded initiatives, including:

- *Gifted and Talented training*, provided through the regional service center, supporting compliant and high-quality programming for identified students.
- *Reading by Design*, a structured literacy and dyslexia instruction program implemented with regional support to address state-mandated dyslexia identification and intervention requirements.
- *Strong Foundations Planning* (mathematics) and *Texas Instructional Leadership*, both state grants for which the regional service center serves as fiscal agent and implementation partner.
- *The RISE Program (Resilient Schools Support)*, a school improvement and turnaround initiative coordinated with regional partners to address targeted academic outcomes and overall campus performance.

The District also leverages the *Texas Education Exchange* as a regional data integration platform, providing consolidated analytics across multiple District software systems to streamline administrative and instructional data management. Secondary programming is further supported through participation in career and technical education (CTE) and College, Career, and Military Readiness (CCMR) cooperatives, which connect students with regional labor market data and pathways to industry-based certifications.

Beyond regional service center partnerships, the District maintains formal higher education relationships that expand access to post-secondary opportunities for students. The District holds dual credit and P-TECH Memoranda of Understanding (MOUs) with Brazosport College, providing students with access to dual credit coursework, associate degree pathways, and industry certifications. Additionally, the District participates in university research and clinical student-teacher placement consortia with institutions of higher education, supporting the development of the regional educator pipeline. Community-based partnerships further complement these resources, with the District engaging local providers to support early childhood education through Foundation School Program funding and coordinating wrap-around services—including student health, mental health support, and family engagement—through Texas Community Partnerships with local non-profits, health authorities, and community organizations.

Item 13 — External Auditor Report

For the year ended August 31, 2025, KM&L, LLC, provided an unmodified report on the financial statements in accordance with Generally Accepted Accounting Principles (GAAP). There are three possible opinions: unmodified, modified (e.g. scope limitation or departure from generally accepted accounting principles), or a disclaimer of an opinion. An unmodified opinion is considered a clean opinion.

The full audit can be found [here](#).

Item 14 — TEA Oversight

Texas Education Agency (TEA) has not assigned the District a financial-related monitoring/oversight role in the last three years.

Item 15 — Budget Process

FIGURE 15
BUDGET PROCESS

Practice	Y/N/NA
Does the district's budget planning process include projections for enrollment and staffing?	Yes
Does the district's budget process include monthly and quarterly reviews to determine the status of annual spending?	Yes
Does the district use cost allocation procedures to determine campus budgets and cost centers?	Yes
Does the district analyze educational costs and student needs to determine campus budgets?	Yes

SOURCE: Self-Reported by District

Figure 15 reviews Sweeny Independent School District's (the District's) budget development and monitoring practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core areas: whether the District incorporates enrollment and staffing projections into its budget planning process; whether it conducts regular in-year budget reviews; whether it applies cost allocation procedures to determine campus budgets and cost centers; and whether it analyzes educational costs and student needs when establishing campus budgets.

Enrollment and Staffing Projections

The District incorporates enrollment and staffing projections into its budget planning process to support long-term planning and align resources with student needs. Following a decline in student enrollment from the 2024-25 to the 2025-26 school year, the District conducted a comprehensive review of staffing levels to identify opportunities for reductions through attrition. This approach allows the District to adjust staffing in response to enrollment trends while minimizing impacts on current employees and sustaining educational services for students.

Monthly and Quarterly Budget Reviews

The District conducts regular budget reviews throughout the fiscal year at both the monthly and quarterly levels. The District provides the Board of Trustees with comprehensive monthly financial reports, which are presented and reviewed during regularly scheduled board meetings. These reports cover the District's financial position, budget performance, and other key financial indicators to support informed decision-making. In addition, the Board's Finance Committee, consisting of three trustees, convenes quarterly to review the District's financial status, discuss budgetary trends, and evaluate the potential impact of current and future financial challenges. Together, these review structures support transparency, fiscal accountability, and ongoing financial planning.

Cost Allocation Procedures for Campus Budgets

The District uses cost allocation procedures to determine campus budgets and cost centers. Campus budgets are allocated primarily on the basis of student enrollment, helping to ensure that resources are distributed equitably and in alignment with the instructional needs of each campus. Department budgets are developed according to the operational needs and strategic priorities of the District, with the goal of ensuring that essential programs, services, and support functions are adequately funded.

Educational Cost and Student Needs Analysis

The District analyzes educational costs and student needs as part of its campus budget development process. State of Texas Assessments of Academic Readiness (STAAR) assessment results are reviewed and analyzed annually to evaluate student performance, identify areas of strength, and identify opportunities for improvement. These results inform instructional planning and resource allocation decisions by identifying programs, interventions, professional development, or instructional materials that may require additional investment to support student achievement.

Item 16 — Self-funded Programs

For the 2025–26 school year, Sweeny Independent School District (the District) reports that it does not operate any self-funded programs.

Item 17 — Staffing

Administrative Evaluation and Goal-Setting

Sweeny Independent School District (the District) conducts annual performance evaluations for all District administrators. As part of this process, individual performance goals are established for the upcoming year. These goals are structured to align with the priorities of the Superintendent, which in turn support the broader goals and vision established by the Board of Trustees. This alignment is intended to promote a cohesive, organization-wide approach to performance management across administrative roles.

Strategic Planning

In February 2026, the District initiated the development of a formal Strategic Plan to establish a shared vision and define long-term priorities for the District. The resulting strategic goals are intended to serve as a guiding framework for organizational decision-making and to provide measurable benchmarks for assessing progress over time. The development of a strategic plan represents a structured approach to aligning District priorities — including staffing and human capital considerations — with the overall educational mission of the District.

Leadership Development

In July 2026, the District's Administration Team participated in a leadership retreat focused on organizational development. During the retreat, team norms were established to promote:

- Collaboration across administrative functions
- Accountability at all levels of leadership
- Effective communication among administrative staff
- A unified approach to achieving the District's strategic goals

The establishment of formalized team norms reflects the District's effort to build a cohesive administrative culture aligned with its strategic planning framework.

Item 18 — Compensation System

FIGURE 16
COMPENSATION SYSTEM

Practice	Y/N/NA
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

SOURCE: Self-Reported by District

Figure 16 reviews Sweeny Independent School District's (the District's) employee compensation practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core areas: whether the District utilizes salary bonuses or merit pay systems; whether salary ranges are structured with defined minimums, midpoints, and maximums; whether the compensation structure is periodically benchmarked against verifiable market data; and whether internal equity or market adjustments have been made within the past two years.

Salary Bonuses and Merit Pay

Although the District does not currently operate a traditional salary bonus or merit-based pay system, the District received notification in June 2026 that its application to participate in the Teacher Incentive Allotment (TIA) program had been approved. The TIA program, established under state law, provides eligible teachers with the opportunity to earn additional compensation based on state-established performance criteria. The District's approved participation in this program represents a formal pathway toward performance-linked compensation for qualifying instructional staff.

Salary Range Structure

The District maintains a compensation plan that includes defined minimum, midpoint, and maximum salary increments, reviewed and approved annually by the Board of Trustees. This board-approved structure guides the placement of employees on appropriate pay scales based on education, experience, and other relevant factors, supporting a consistent and equitable approach to compensation across the District.

Compensation Benchmarking

The District has used external partnership resources to periodically benchmark its compensation practices against verifiable market data. The District partnered with the Texas Association of School Boards (TASB) to conduct a comprehensive Salary Study during the 2021-22 school year and a Staffing Review during the 2023-24 school year. These studies were designed to evaluate the District's compensation practices and staffing levels relative to organizational needs and long-term strategic goals, providing an external basis for assessing the competitiveness and alignment of the District's pay structure.

Internal Equity and Market Adjustments

The District conducted an internal equity review for the 2026-27 fiscal year, prompted by salary increases established through House Bill 2 during the 2025 Legislative Session. That legislation created state-funded salary increases of \$4,000 or \$8,000 for eligible teachers based on years of experience through the Teacher Retention Allotment, which in turn created some issues within the District. Specifically, teacher salaries in some instances came to exceed those of campus administrators who carry greater supervisory responsibilities and longer contract lengths. The District reviewed its compensation structure to identify and address these internal equity concerns while maintaining a competitive pay system.

Item 19 — Planning

FIGURE 17
PLANNING

Practice	Y/N/NA
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

SOURCE: Self-Reported by District

Figure 17 reviews Sweeny Independent School District's (the District's) operational planning practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines four core planning areas: annual improvement planning at the district and campus levels; facilities master planning (including use of enrollment projections, capacity analysis, and condition evaluation); energy management planning; and operational staffing formulas for maintenance, custodial, food service, and transportation functions.

District and Campus Improvement Plans

The District develops a District Improvement Plan annually. Each spring semester, campus-level committees conduct comprehensive needs assessments and identify campus priorities, and the information gathered through this process serves as the foundation for developing the DIP. With respect to Campus Improvement Plans, the District's District of Innovation (DOI) designation has meant that separate CIPs were not maintained in recent years, as this component is not required under that designation. During the 2025-26 school year, however, the District implemented a campus-level planning process in which campus administrators designated committees to develop campus goals and conduct needs assessments aligned with the planning requirements for Title I and Title II programs. These campus committees met during May and June 2026 to complete their needs assessments and identify campus priorities, and the results of that work are being incorporated into the 2026-27 District Improvement Plan. The District reported that it did not maintain separate Campus Improvement Plans for all campuses during the 2025-26 school year.

Facilities Master Plan

The District has an active facilities master plan in the form of a formal 2018 Long-Term Facility Plan developed by TASB Facility Services and Sledge Engineering. The plan included assessments of all District campuses and support facilities and provides recommendations for future facility and capital improvement planning. With respect to the plan's components, the District reported that it did not use enrollment projections as part of the facilities master plan. Regarding capacity analysis, the plan evaluates square footage, educational adequacy, classrooms, specialized spaces, support spaces, and facility conditions, but the District reported that it did not clearly document a formal facility-capacity analysis or campus capacity calculations. The plan's treatment of facility condition represents one of its strongest components: TASB and Sledge Engineering completed facility assessments for each campus and District facility, evaluating building systems, HVAC, electrical, roofs, safety and security, educational adequacy, and other physical conditions.

Energy Management Plan

The District's 2018 Long-Term Facility Plan contains a substantial energy and operational efficiency section that recommends developing and implementing energy-efficiency strategies. The District reported that it did not have a separate, active energy management plan in place for the 2025-26 school year.

Operational Staffing Formulas

The District reported that it did not maintain clearly defined staffing formulas for staff in maintenance, custodial, food service, or transportation functions during the 2025-26 school year.

Item 20 — Academic Programs

FIGURE 18
ACADEMIC PROGRAMS

Practice	Y/N/NA
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

SOURCE: Self-Reported by District

Figure 18 reviews Sweeny Independent School District's (the District's) academic program management practices for the 2025-26 school year in accordance with best practices identified by the Legislative Budget Board (LBB). The review examines five core areas: teacher mentoring; data-driven program adoption and discontinuation decisions; definition of expected results for new programs; analysis of student test results to guide curriculum and instruction; and modification of programs, staff development, and staff evaluation based on student performance data.

Teacher Mentoring Program

The District maintains a structured beginning teacher mentoring program that pairs new teachers with experienced mentor teachers. New staff participate in onboarding activities and ongoing professional learning throughout the school year. Mentors provide instructional support, guidance on District expectations, and regular check-ins designed to help new teachers successfully transition into the profession.

Data-Driven Program Decisions

The District considers student performance data, budget constraints, and stakeholder feedback when evaluating instructional programs. The District reported that it does not yet have a formalized process that consistently incorporates research and quantifiable evidence into every program adoption or discontinuation decision. The District is working toward developing a more systematic approach that would include student achievement data, implementation fidelity measures, cost analysis, and evidence-based research.

Expected Results for New Programs

Prior to adopting new instructional programs, the District identifies desired student outcomes aligned to the Texas Essential Knowledge and Skills (TEKS), District strategic goals, and applicable accountability measures. Implementation plans include expected improvements in student achievement, instructional consistency, and teacher effectiveness. Progress toward these expectations is monitored through classroom observations, assessment data, and ongoing feedback.

Student Test Result Analysis

The District regularly analyzes local and state assessment data at both the District and campus levels to identify instructional strengths, areas for improvement, and student performance trends. Results from State of Texas Assessments of Academic Readiness (STAAR), District benchmark assessments, screeners, and classroom data are used to guide curriculum adjustments, intervention planning, professional development, and instructional support. Campus and District leadership teams routinely review these data sources to monitor program implementation and measure the effectiveness of instructional programs.

Program Modification Based on Results

The District uses student assessment data to inform decisions regarding curriculum, instructional programs, professional learning, and educator support. District and campus leadership teams regularly analyze state and local assessment results to identify achievement trends, address learning needs, and evaluate the effectiveness of instructional programs. Findings from these analyses are used to modify curriculum resources, refine instructional practices, and design targeted professional development aligned to campus and District needs. Student performance data also serves as one component of the teacher evaluation process, considered alongside classroom observations, instructional practices, and progress toward campus and District goals. Beginning in the 2025-26 school year, the District launched the data collection year for the Teacher Incentive Allotment (TIA), incorporating multiple measures of educator effectiveness — including student growth and instructional performance — into its continuous improvement efforts.

Appendix A — Data Sources

Figure 1. Peer Districts

Source: MoakCasey analysis

Figure 2. Accountability Rating Comparison

Source: TEA 2025 Ratings (2024-25)

Link: https://rptsvr1.tea.texas.gov/perfreport/account/acct_download?year=2025

Figure 3. Accountability Ratings by Campus Level

Source: TEA 2025 Ratings (2024-25)

Link: https://rptsvr1.tea.texas.gov/perfreport/account/acct_download?year=2025

Figure 4. School FIRST Rating

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

Link: <https://tealprod.tea.state.tx.us/First/forms/Main.aspx>

Figure 5. Selected Student Characteristics

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

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adspr.html>

<https://rptsvr1.tea.texas.gov/perfreport/tapr/>

NOTE: Beginning in 2020-21, Career & Tech is not available. Career & Tech membership from TAPR (DPETVOCC, Total membership - DPETALLC) is used. State totals include charter students.

Figure 6. Attendance Rate

Source: TAPR (2024-25)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/>

NOTE: DA0AT22R, DA0AT22N, DA0AT22D; State average is from the State Report.

Figure 7. Five-Year Enrollment Trend

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

Link: <https://tealprod.tea.state.tx.us/Tea.AskTed.Web/Forms/Home.aspx>

<https://tealprod.tea.state.tx.us/Tea.AskTed.Web/Forms/ArchivedSchoolAndDistrictDataFiles.aspx>

NOTE: Average Annual Percent Change is the average of each year's annual change year over year.

Figure 8. District Tax Revenue

Source: TEA PEIMS Financial Reports (2024-25)

Link: <https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports>

NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	Field Name
Local M&O Tax (Retained)	ALL FUNDS-LOCAL TAX REVENUE FROM M&O (excluding recapture)
State (Less TRS On-Behalf)	ALL FUNDS-STATE REVENUE (excludes TRS on-behalf)
Federal	ALL FUNDS-FEDERAL REVENUE
Other Local and Intermediate	ALL FUNDS-OTHER LOCAL & INTERMEDIATE REVENUE
TOTAL Revenue	Sum of Above

Figure 9. District Actual Operating Expenditures

Source: TEA PEIMS Financial Reports (2024-25)

Link: <https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports>

NOTE: State Totals per Student exclude charter districts. Per student amounts are per enrolled student (not membership).

Item	PEIMS Function Code(s)	Field Name
Instruction	11, 95	ALL FUNDS-INSTRUCTION + TRANSFER EXPEND-FCT11,95
Instructional Resources & Media	12	ALL FUNDS-INSTRUC RESOURCE MEDIA SERVICE EXP, FCT12
Curriculum & Staff Development	13	ALL FUNDS-CURRICULUM/STAFF DEVELOPMENT EXP, FCT13
Instructional Leadership	21	ALL FUNDS-INSTRUC LEADERSHIP EXPEND, FCT21
School Leadership	23	ALL FUNDS-CAMPUS ADMINISTRATION EXPEND, FCT23
Guidance Counseling	31	ALL FUNDS-GUIDANCE & COUNSELING SERVICES EXP, FCT31
Social Work	32	ALL FUNDS-SOCIAL WORK SERVICES EXP, FCT32
Health	33	ALL FUNDS-HEALTH SERVICES EXP, FCT33
Transportation	34	ALL FUNDS-TRANSPORTATION EXPENDITURES, FCT34
Food Service Operation	35	ALL FUNDS-FOOD SERVICE EXPENDITURES, FCT35
Extracurricular	36	ALL FUNDS-EXTRACURRICULAR EXPENDITURES, FCT36
General Administration	41, 92	ALL FUNDS-GENERAL ADMINISTRAT EXPEND-FCT41,92
Plant Maintenance & Operations	51	ALL FUNDS-PLANT MAINTENANCE/OPERA EXPEND, FCT51
Security & Monitoring	52	ALL FUNDS-SECURITY/MONITORING SERVICE EXPEND, FCT52
Data Processing	53	ALL FUNDS-DATA PROCESSING SERVICES EXPEND, FCT53
Community	61	ALL FUNDS-COMMUNITY SERVICES EXPEND, FCT61

Figure 10. Payroll Expenditure Summary

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

Link: [Staff FTE Counts and Salary Report - https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html](https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html)
[Superintendent Salary Report - https://rptsvr1.tea.texas.gov/adhocrpt/adpea.html](https://rptsvr1.tea.texas.gov/adhocrpt/adpea.html)

NOTE: Average Base Salary includes charter districts; Payroll expenditure state totals exclude charter districts.

Item	Field Name
Operating Expenditures	ALL FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ
Payroll	ALL FUNDS-TOTAL PAYROLL EXPENDITURES

Figure 11. General Fund Balance

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

Link: <https://tea.texas.gov/about-tea/state-funding/state-funding-reports-and-data/peims-financial-standard-reports>

NOTE: Per student amounts are per enrolled student (not membership).

Item	Field Name
Unreserved/Unassigned Fund Balance	GF UNASSIGNED FUND BALANCE
Operating Expenditures	GEN FUNDS-TOTAL OPERATING EXPENDITURES BY OBJ

Figure 12. Staff Ratio Comparisons

Source: PEIMS Standard Reports (2025-26)

Link: <https://rptsvr1.tea.texas.gov/adhocrpt/adpeb.html>

Figure 13. Teacher Turnover Rates

Source: TAPR (2025-26)

Link: <https://rptsvr1.tea.texas.gov/perfreport/tapr/>

NOTE: DPSTURNR, DPSTURNN, DPSTURND

Appendix B — Source Data

The following tables present the complete source data used in this report for Sweeny Independent School District and its peer districts.

Table 1. Accountability Data (2024-25)

District	Accountability Rating	Accountability Score
SWEENY ISD	C	76
CARRIZO SPRINGS CISD	D	69
CUERO ISD	C	79
FAIRFIELD ISD	C	77
GIDDINGS ISD	B	84
HONDO ISD	C	77
ORANGEFIELD ISD	B	82
RAINS ISD	C	78
WHARTON ISD	D	64

Table 2. Student Data (2024-25 & 2025-26)

District	Eco. Disadv.	Eng. Learners	Special Ed	Bilingual/ESL	CTE	Attendance Num / Denom
SWEENY ISD	903	78	279	83	743	273,635 / 294,132
CARRIZO SPRINGS CISD	1,349	76	271	74	612	235,991 / 259,062
CUERO ISD	1,049	70	381	94	686	263,698 / 280,457
FAIRFIELD ISD	832	133	222	132	562	221,404 / 232,411
GIDDINGS ISD	851	408	268	242	518	278,444 / 292,496
HONDO ISD	1,164	56	286	55	473	237,634 / 251,918
ORANGEFIELD ISD	539	42	273	33	751	257,749 / 270,799
RAINS ISD	943	126	346	160	639	209,589 / 225,335
WHARTON ISD	1,292	286	282	278	432	230,477 / 245,467

Table 3. Staff Data – Average Base Pay (2025-26)

District	Teacher FTE	Teacher Total Pay	Teacher Avg Pay	Admin FTE	Admin Total Pay	Admin Avg Pay	Supt. Pay
SWEENEY ISD	142.2	\$10,282,010	\$72,297	14.1	\$1,289,144	\$91,494	\$188,000
CARRIZO SPRINGS CISD	125.9	\$8,823,357	\$70,093	16.0	\$1,583,346	\$98,959	\$158,000
CUERO ISD	150.0	\$9,368,678	\$62,450	14.6	\$1,272,168	\$86,897	\$181,280
FAIRFIELD ISD	118.2	\$7,534,406	\$63,770	13.4	\$1,178,879	\$88,108	\$170,000
GIDDINGS ISD	144.2	\$9,117,524	\$63,237	11.1	\$1,212,107	\$109,002	\$161,000
HONDO ISD	113.8	\$7,556,426	\$66,430	18.2	\$1,559,305	\$85,723	\$153,000
ORANGEFIELD ISD	130.8	\$7,968,282	\$60,929	12.2	\$1,156,881	\$94,671	\$167,884
RAINS ISD	127.9	\$7,973,912	\$62,360	14.3	\$1,304,197	\$90,885	\$174,132
WHARTON ISD	123.1	\$7,551,143	\$61,356	14.1	\$1,275,639	\$90,471	\$180,600

Table 4. Staff Data – Other FTEs and Teacher Turnover (2024-25 & 2025-26)

District	Support FTE	Paraprofessional FTE	Auxiliary FTE	Total FTE	Turnover Num	Turnover Denom	Turnover Rate
SWEENEY ISD	24.3	28.5	87.9	297.0	18	139	13.3%
CARRIZO SPRINGS CISD	27.1	41.5	118.7	329.2	25	142	17.8%
CUERO ISD	21.8	30.8	120.3	337.6	35	158	22.2%
FAIRFIELD ISD	28.7	28.7	67.7	256.7	22	127	17.4%
GIDDINGS ISD	16.7	33.6	40.9	246.5	32	145	21.8%
HONDO ISD	13.9	0.0	58.0	203.9	22	133	16.3%
ORANGEFIELD ISD	16.0	33.8	76.7	269.6	19	133	14.2%
RAINS ISD	16.3	50.2	78.2	287.0	33	130	25.5%
WHARTON ISD	25.4	52.8	121.0	336.4	32	122	25.9%

Table 5. Financial Data – District Revenue (2024-25)

District	Local M&O	State Revenue	Federal Revenue	Other Revenue	Total Revenue
SWEENEY ISD	\$16,220,174	\$3,529,106	\$2,388,408	\$4,245,796	\$26,383,484
CARRIZO SPRINGS CISD	\$20,544,278	\$2,741,949	\$3,761,446	\$2,952,399	\$30,000,072
CUERO ISD	\$13,801,580	\$7,167,286	\$4,469,894	\$1,238,671	\$26,677,431
FAIRFIELD ISD	\$12,987,934	\$4,088,094	\$3,157,470	\$3,179,339	\$23,412,837
GIDDINGS ISD	\$10,803,267	\$7,529,856	\$2,405,543	\$1,038,813	\$21,777,479
HONDO ISD	\$7,400,903	\$10,886,752	\$3,181,607	\$1,054,050	\$22,523,312
ORANGEFIELD ISD	\$5,443,020	\$11,639,377	\$1,366,774	\$1,892,236	\$20,341,407
RAINS ISD	\$7,051,991	\$11,442,249	\$3,281,925	\$1,143,493	\$22,919,658
WHARTON ISD	\$11,119,384	\$6,310,177	\$3,172,340	\$3,404,586	\$24,006,487

Table 6. All Funds Operating Expenditures (2024-25)

District	11+95	12	13	21	23	31	32	33	34
SWEENEY ISD	\$14,836,108	\$313,503	\$235,237	\$503,223	\$1,390,425	\$991,951	\$71,348	\$297,883	\$982,164
CARRIZO SPRINGS CISD	\$14,947,040	\$357,746	\$947,586	\$727,054	\$1,963,368	\$749,647	\$35,104	\$222,260	\$1,079,586
CUERO ISD	\$15,094,754	\$1,026,578	\$548,987	\$332,626	\$1,054,132	\$1,316,847	\$69,786	\$337,923	\$1,175,079
FAIRFIELD ISD	\$12,291,658	\$152,290	\$45,183	\$454,729	\$1,134,056	\$2,021,771	\$0	\$309,679	\$787,556
GIDDINGS ISD	\$12,442,289	\$224,731	\$200,858	\$263,187	\$1,132,353	\$770,388	\$79,735	\$172,499	\$805,846
HONDO ISD	\$12,073,448	\$166,735	\$536,605	\$319,452	\$1,150,203	\$657,056	\$0	\$221,170	\$645,433
ORANGEFIELD ISD	\$11,202,604	\$245,165	\$752,885	\$247,031	\$966,936	\$783,454	\$25,867	\$246,026	\$1,001,035
RAINS ISD	\$11,939,077	\$209,933	\$167,892	\$650,610	\$1,037,182	\$1,014,266	\$64,999	\$189,546	\$932,135
WHARTON ISD	\$12,919,683	\$81,412	\$3,509	\$820,015	\$1,733,444	\$430,450	\$57,186	\$215,950	\$1,135,683

Table 7. All Funds Operating Expenditures – Continued (2024-25)

District	35	36	41+92	51	52	53	61	Total
SWEENEY ISD	\$1,432,775	\$1,374,547	\$1,195,878	\$4,013,967	\$393,890	\$889,308	\$5,423	\$28,927,630
CARRIZO SPRINGS Cisd	\$2,257,108	\$1,877,415	\$1,862,223	\$4,025,693	\$846,704	\$838,525	\$135,365	\$32,872,424
CUERO ISD	\$1,620,858	\$1,194,013	\$839,858	\$3,449,562	\$958,952	\$824,964	\$504,333	\$30,349,252
FAIRFIELD ISD	\$1,033,231	\$875,547	\$1,062,730	\$2,464,769	\$477,783	\$530,721	\$0	\$23,641,703
GIDDINGS ISD	\$1,172,635	\$1,423,713	\$864,846	\$2,282,047	\$181,874	\$1,073,414	\$0	\$23,090,415
HONDO ISD	\$1,190,873	\$997,190	\$1,029,024	\$2,472,286	\$524,180	\$386,977	\$0	\$22,370,632
ORANGEFIELD ISD	\$1,165,587	\$1,600,334	\$849,911	\$3,281,645	\$144,108	\$78,252	\$349	\$22,591,189
RAINS ISD	\$1,386,819	\$1,152,205	\$918,029	\$2,635,701	\$198,301	\$115,564	\$317,617	\$22,929,876
WHARTON ISD	\$1,374,347	\$763,880	\$1,576,605	\$3,886,750	\$482,512	\$673,209	\$0	\$26,154,635