

Strategic Plan Update

Priority 4: Financial & Operational Systems



Strategy 4.1

4.1 - Clear and Transparent Budgetary Process





**2025-26 Preliminary
FIRST Rating**

98

Superior Achievement

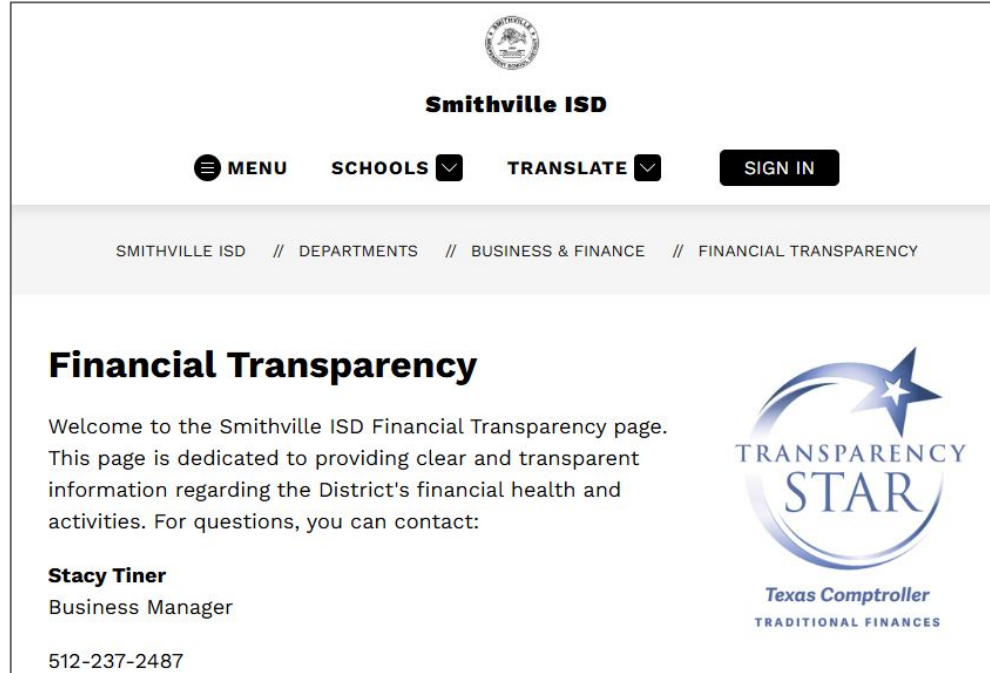


Texas Comptroller
RECOGNIZING LOCAL
TRANSPARENCY ACHIEVEMENTS

**SISD was awarded a
Traditional Finance Transparency
Star from the Texas Comptroller
for Excellence in Financial
Transparency**

Publicly available financial information on our webpage:

- Current and historical budget & tax rate information
- Financial summaries
- Utility consumption
- Financial reports, including revenues and expenditures
- Check registers
- Conflict of Interest statements
- Debt transparency reports



The screenshot shows the top portion of the Smithville ISD website. At the top center is the Smithville ISD seal, followed by the text "Smithville ISD". Below this is a navigation bar with links for "MENU", "SCHOOLS" (with a dropdown arrow), "TRANSLATE" (with a dropdown arrow), and a "SIGN IN" button. A breadcrumb trail below the navigation bar reads: "SMITHVILLE ISD // DEPARTMENTS // BUSINESS & FINANCE // FINANCIAL TRANSPARENCY". The main heading is "Financial Transparency". Below this is a welcome message: "Welcome to the Smithville ISD Financial Transparency page. This page is dedicated to providing clear and transparent information regarding the District's financial health and activities. For questions, you can contact:". To the right of the text is the "TRANSPARENCY STAR" logo, which features a blue star and the text "TRANSPARENCY STAR" and "Texas Comptroller TRADITIONAL FINANCES". Below the welcome message, the contact information for Stacy Tiner, Business Manager, is listed, along with the phone number 512-237-2487.


Smithville ISD

[MENU](#) [SCHOOLS](#) [TRANSLATE](#) [SIGN IN](#)

SMITHVILLE ISD // DEPARTMENTS // BUSINESS & FINANCE // FINANCIAL TRANSPARENCY

Financial Transparency

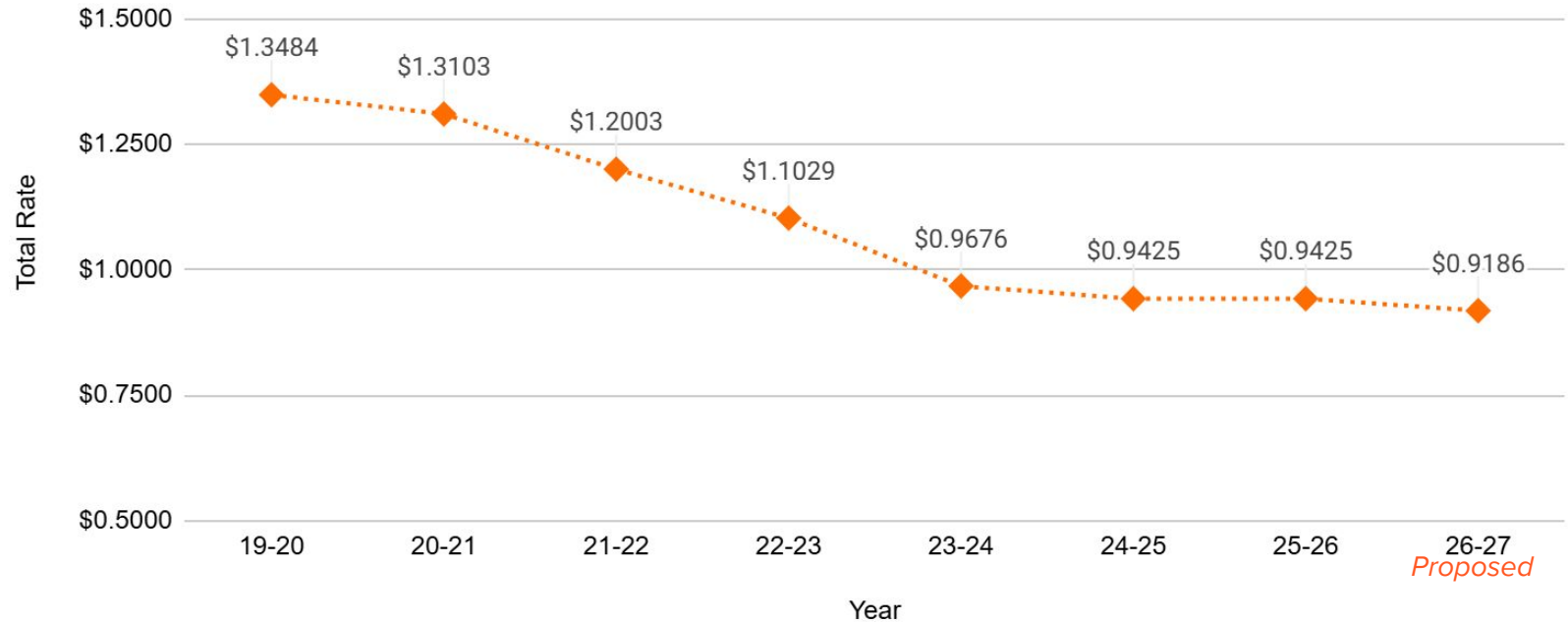
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Stacy Tiner
Business Manager
512-237-2487



**TRANSPARENCY
STAR**
Texas Comptroller
TRADITIONAL FINANCES

Total Tax Rate History Per \$100 Valuation



Annual Fiscal Audit

The most recent 2024-25 fiscal audit was conducted by Armstrong, Vaughn and Assoc, P.C., reviewed publicly at the November 2025 Board meeting, and available on the SISD webpage. Highlights include:

\$11,317,725 fund balance at the end of fiscal year

- Representing a \$776,312 increase from the previous year
- Equivalent to 6.7 months of operating expenses
- General fund expenditures were \$278,000 less than expected in 2024-25
- Debt service balance for bonds was \$33.5 M at the end of 2024-2025
- There were no major findings of concern identified by the audit

Meeting Our Identified Needs

At the June budget workshop, identified needs were reviewed and discussed.

With revenue in excess of what was anticipated in 2025-26, we were able to purchase/accomplish the following:

- Forklift for Construction Trades & Maintenance
- 6 pole lighting installation at the SJHS north parking lot
- Chromebook replacements
- Interactive whiteboard replacements at SJHS (*phase 1 - core content classrooms*)
- Tables and chairs for the SES Cafetorium
- Fire alarm panel repairs & replacements

Strategy 4.2

4.2 - Effective and Efficient Use of Resources



Efficient Use of Facilities & Staff

- Efficiency study completed with Schneider Electric:
 - Evaluation of utility usage over time
 - Inspection of facilities for lighting types, seals on doors/windows, HVAC systems, cafeteria, roofs, and thermostat control systems
 - Development of recommendations to improve building efficiency
- Staffing for 2026-27
 - Teacher to student ratio reviews
 - Improved master schedule efficiency in development and utilization of staff, including alignment of SHS & SJHS bell schedules
 - Established minimum sizes for a class to “make”
 - Transition from contracted services to direct-hires for Special Education
Diagnostician, Speech Language Pathologist, Occupational Therapist
 - Focus on enhancing supports for teaching & learning, especially new teachers

Grants Opportunities to Fill the Gap



Strategy 4.3

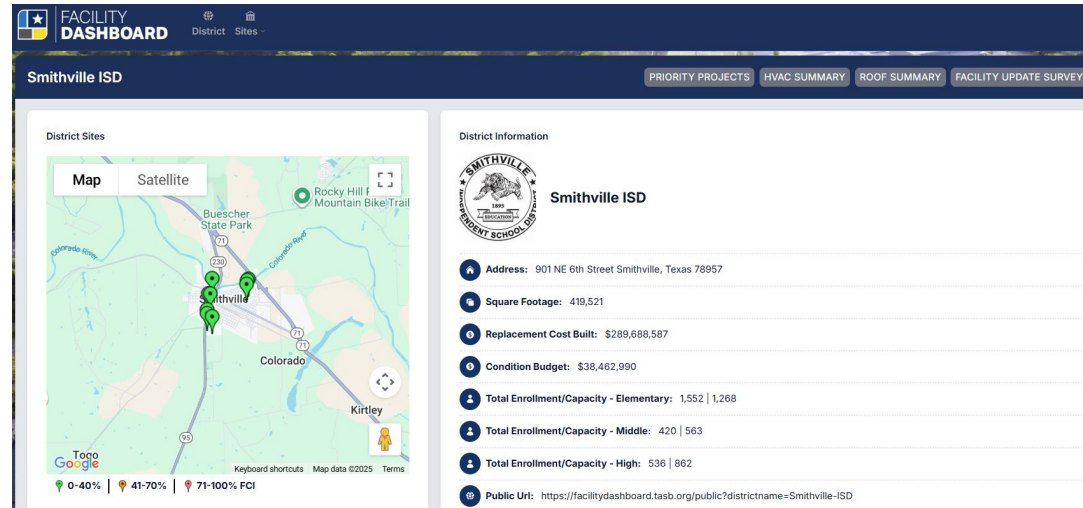
4.3: Systematic, Long-Range Facility Planning



TASB Facilities Study Highlights

Spring 2025

- Replacement of HVAC across the district was the most significant and urgent finding/need
- Canopies for weather protection
- Enhance ADA accessibility
- Paint & repairs as needed
- Asphalt repairs
- Security of the Admin Building



Fund Balance for Long-Range Planning

End of FY 25 Fund Balance	\$11,317,725
Undesignated	\$8,153,801
Designated	\$3,157,770
Inventories	\$6,154
Designated	
Track & Turf Maintenance	\$640,000
Capital Projects	\$2,455,770

Demographic Study



A comprehensive demographic study was conducted in spring 2026, indicating the SISD is expected to experience slow growth in the coming years.

CAMPUS LEVEL ENROLLMENT HISTORY AND PROJECTIONS

Campus	Fall	ENROLLMENT PROJECTIONS									
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Brown Primary	194	185	188	197	184	184	193	204	201	207	212
Smithville Elementary School	707	701	679	688	689	688	683	689	696	698	706
ELEMENTARY TOTAL	901	886	867	885	873	872	876	893	897	905	918
Elementary Absolute Change	13	-15	-20	18	-12	-1	4	17	4	8	13
Elementary Percent Change	1.46%	-1.62%	-2.23%	2.13%	-1.35%	-0.14%	0.50%	1.92%	0.46%	0.92%	1.44%
Smithville Junior High	431	437	458	464	465	448	461	456	462	463	464
Junior High Absolute Change	14	6	21	6	1	-17	13	-5	6	1	1
Junior High Percent Change	3.36%	1.39%	4.81%	1.31%	0.22%	-3.66%	2.90%	-1.08%	1.32%	0.22%	0.22%
Smithville High School	525	523	530	546	575	599	600	615	614	613	617
Bastrop County JBC	4	3	3	3	3	3	3	3	3	3	3
High School Absolute Change	-19	-2	7	16	29	24	1	15	-1	-1	4
High School Percent Change	-3.49%	-0.38%	1.34%	3.02%	5.31%	4.17%	0.17%	2.50%	-0.16%	-0.16%	0.65%
DISTRICT TOTALS	1,861	1,849	1,858	1,898	1,916	1,922	1,940	1,967	1,976	1,984	2,002
District Absolute Change	12	-12	8	40	18	6	18	27	9	8	18
District Percent Change	0.65%	-0.62%	0.44%	2.18%	0.95%	0.30%	0.95%	1.38%	0.46%	0.42%	0.91%

Questions & Comments

