

Strategic Plan Update

Priority 4: Financial & Operational Systems



Strategy 4.1

4.1: Clear and Transparent Budgetary Process





2024 -25 Rating

96

Superior Achievement



Texas Comptroller

**RECOGNIZING LOCAL
TRANSPARENCY ACHIEVEMENTS**

**SISD holds a
Traditional Finance
Transparency Star**



Smithville ISD



SCHOOLS



TRANSLATE



SIGN IN

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

Financial Transparency

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:

Stacy Tiner
Business Manager

512-237-2487



Website information includes:

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

2024-25 Fiscal Audit

The 2024-25 fiscal audit was reviewed at the November 2025 Board meeting, and it is recommended that the Board will take action to approve this evening.

- \$11,317,725 fund balance at the end of fiscal year
 - \$776,312 increase from 2023-24
 - Equivalent to 6.7 months of operating expenses
- General fund expenditures were \$278,000 less than budgeted in 2024-25
- Debt service balance for bonds was \$33.5 M at the end of year
- Total tax rate remained the same at \$0.9425 per \$100
- There were no major findings of concern identified

M&O Budget: Year at a Glance

58% fiscal year | 79% school year elapsed

Total Amended Budget

\$23.4M

Revenue to Date

\$19.3M

84% of budget realized

Expenditures YTD

\$12.9M

49% of budget spent

Revenue Over Expenditures

\$6.4M surplus as of March 31, 2026

Total Fund Balance (Aug 31, 2025 Audited): \$11,317,725

Budget Development Priorities

1. Invest in our students.

Continue to provide high quality instructional materials and supplemental resources to enhance learning and supportive services to meet students' needs.

2. Invest in our staff.

Allocate of funds for competitively compensated teachers and staff.

3. Ensure Operational Sustainability.

Maintain safe, functional learning environments, including all facilities, technology, and transportation.

2026-27 Budget & Staffing Timeline

JAN	FEB	MAR	APR	MAY	JUN & JUL	AUG
Budget kickoff	Approval of Admin contracts	Candidate pools posted	Certified personnel contracts distributed	Board update: Budget development	June: Final master schedules due	✓ Tax Rate & Budget Adoption for FY 26-27
Contract reviews	Master Schedule Draft #1	Technology & maintenance planning requests	Campus & department budget & staffing meetings	Employee transfer deadline	Board update: Budget development	
		Campus & department budgets due	Preliminary property values from appraisal district	Review TASB Pay Study Recommendations	Adopt Compensation Plan for 2026-27	
		Approve Renewal of Contractual Personnel	Board update: Budget development			
		Board update: Budget development	TASB Pay Study			

Strategy 4.2

4.2: Effective and Efficient Use of Resources



Efficient Use of Facilities & Staff

- Efficiency study is in progress
 - We have partnered with Schneider Electric to conduct an efficiency study, including:
 - Evaluation of utility usage over time
 - Inspection of facilities for lighting types, seals on doors/windows, HVAC systems, cafeteria, roofs, and thermostat control systems
- Staffing for 2026-27
 - Teacher:student ratio reviews
 - Improve master schedule efficiency in development and use of staff, including alignment of SHS & SJHS master schedules
 - Established minimum sizes for a class to “make”
 - Transition from contracted services to direct-hires for Special Education (e.g., Speech Language Pathology, Occupational Therapy)
 - Focus on enhancing supports for new teachers

Grants Opportunities to Fill the Gap




Strategy 4.3

4.3: Systematic, Long-Range Facility Planning



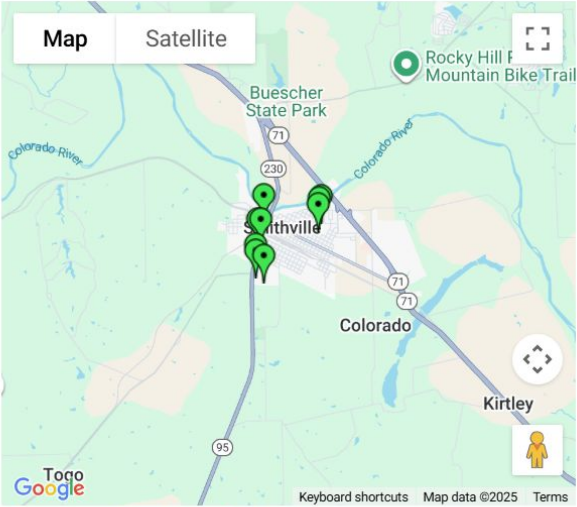
TASB Facilities Study - Spring 2025

**FACILITY DASHBOARD** District Sites

Smithville ISD PRIORITY PROJECTS HVAC SUMMARY ROOF SUMMARY FACILITY UPDATE SURVEY


District Sites

Map Satellite



0-40% | 41-70% | 71-100% FCI

District Information

**Smithville ISD**

- Address:** 901 NE 6th Street Smithville, Texas 78957
- Square Footage:** 419,521
- Replacement Cost Built:** \$289,688,587
- Condition Budget:** \$38,462,990
- Total Enrollment/Capacity - Elementary:** 1,552 | 1,268
- Total Enrollment/Capacity - Middle:** 420 | 563
- Total Enrollment/Capacity - High:** 536 | 862
- Public Url:** <https://facilitydashboard.tasb.org/public?districtname=Smithville-ISD>

Fund Balance for Long-Range Planning

End of FY 25 Fund Balance	\$11,317,725
Undesignated	\$8,221,955
Designated	\$3,095,770
Designated:	
Track & Turf Maintenance	\$640,000
Capital Projects	\$2,455,770

Demographic Study



A comprehensive demographic study was conducted earlier this year, indicating the SISD is expected to experience slow growth in the coming year.

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

