Belton Independent School District

Board of Trustee Meeting Agenda Item

September 21, 2026

Item: Budget Amendment #1 for 2026-2027

Contact Person: Melissa Lafferty

Presented for: ☑ Action ☐ Report Only

Supporting Documents: ☐ None ☑ Attached ☐ Provided Later

District Priority or Strategic Objective:

Priority 4: Fiscal Management - Maximize student experiences through transparent, strategic, and sustainable fiscal management.

Background Information:

The TEA Financial Accountability System Resource Guide sets forth guidelines on budget amendments. Budget amendments are required by the State to reclassify appropriations at the level at which the budget is adopted. Belton ISD adopts budgets for the required funds at the functional level. Amendments which reclassify appropriations from one functional level to another should be approved by the Board. The budget may also be amended by the Board for changes in the level of its Revenue and Expenditures in accordance with CE(Legal/Local). Amendments are recorded in the District's Board minutes.

Budget amendments are presented monthly, as needed. The changes are described below.

Fiscal Implications:

General Fund

Expenditures:

- **Instruction (11): ($557,862)**
  - *($557,562): Reallocation of Innovation Specialists salaries*
  - *($300): Redistribution of funds for various needs*

- **Library & Media Services (12): $557,562**
  - *$557,562: Reallocation of Innovation Specialists salaries*

- **Guidance & Counseling Services (31): $300**
  - *$300: Redistribution of funds for various needs*

The net effect of these amendments to the general fund balance is $0.

Debt Service

Expenditures:

- **Debt Service (71): $557,273**

- *$557,273: Bond issuance cost related to the 2017 bond refinancing*

Resources and Uses:

- **Other Resources:**
  - *$61,736,219: Bond proceeds related to the 2017 bond refinancing*

- **Other Uses:**
  - *($61,174,864): Bond disbursements related to the 2017 bond refinancing*

The net effect of these amendments to the debt service fund balance is an increase of $4,082.

Administrative Recommendation(s):

Approve amendments as presented.