

Belton Independent School District
Board of Trustee Meeting Agenda Item

September 21, 2026

Item: Local District Update - 2nd Reading

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:

CFB(LOCAL) - ACCOUNTING: INVENTORIES

The administration proposes a revision to the “Capitalization Threshold” section of CFB(LOCAL) in order to align with recent Texas Education Agency (TEA) updates to the Financial Accountability System Resource Guide (FASRG). We recommend increasing the district’s capital asset capitalization threshold from \$5,000 to \$10,000 to align with the new state capitalization standards. This update will successfully resolve the policy conflict and match local requirements with state law.

Fiscal Implications:

None.

Administrative Recommendation(s):

Approve the proposed changes for CFB(LOCAL) as presented.