

Belton Independent School District
Board of Trustee Meeting Agenda Item
April 20, 2026

Item: Budget Amendment #7 for 2025-2026

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Goal 5: Maximize our use of resources for both current priorities and plans for the future.

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:

- o **Instruction (11): \$90,589**
 - o \$85,790: *Reallocation of non-teaching professional salaries and stipends to appropriate function*
 - o \$2,532: *Redistribution of funds for various needs*
 - o \$2,267: *Transfer to cover TSA State Conference*

- o **Curriculum & Staff Development (13): \$202,629**
 - o \$209,572: *Reallocation of non-teaching professional salaries and stipends to appropriate function*
 - o (\$2,267): *Transfer to cover TSA State Conference*
 - o (\$4,676): *Redistribution of funds for various needs*

- o **Instructional Leadership (21): (\$367,524)**
 - o (\$367,524): *Reallocation of non-teaching professional salaries and stipends to appropriate function*

- o **School Leadership (23): \$500**
 - o \$500: *Redistribution of funds for various needs*

- o **Guidance & Counseling Services (31): \$25,864**
 - o \$25,864: *Reallocation of non-teaching professional salaries and stipends to appropriate function*
- o **Co-curricular Activities (36): \$47,942**
 - o \$46,298: *Reallocation of paraprofessional salaries to appropriate function*
 - o \$1,644: *Redistribution of funds for various needs*
- o **General Administration (41): (\$191,962)**
 - o (\$191,962): *Reallocation of paraprofessional salaries to appropriate function*
- o **Facilities Maintenance & Operations (51): \$191,962**
 - o \$191,962: *Reallocation of paraprofessional salaries to appropriate function*

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

Debt Service

Expenditures:

- o **Debt Service (71): \$163,006**
 - o \$163,006: *Issuance costs related to the 2015 and 2016 bond refinancing*

Resources and Uses:

- o **Other Resources:**
 - o \$12,671,190: *Proceeds related to the 2015 and 2016 bond refinancing*
- o **Other Uses:**
 - o (\$12,757,170): *Disbursements related to the 2015 and 2016 bond refinancing*

The net effect of these amendments to the debt service fund balance is (\$248,986).

Administrative Recommendation(s):

Approve amendments as presented.