

Belton Independent School District
Board of Trustee Meeting Agenda Item
August 18, 2025

Item: Final Budget Amendment #11 for 2024-2025

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, 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

Revenues

- **State (5800): \$722,297**
 - \$722,297: Increase for TRS Medicare Part D On-Behalf payments
- **Other Sources: \$679,611**
 - \$679,611: Increase for capitalization of lease & subscription renewals

The effect of these amendments on revenue is an increase of \$1,401,908.

Expenditures

- **Instruction (11): \$1,918,173**
- **Library & Media Services (12): \$44,405**
- **Curriculum & Staff Development (13): \$59,587**
- **Instructional Leadership (21): \$26,620**
- **School Leadership (23): \$60,363**
- **Guidance and Counseling Services (31): (\$6,503)**
- **Social Work Services (32): \$30,000**
- **Health Services (33): \$75,000**
- **Student Transportation (34): (\$258,545)**
- **Co-curricular Activities (36): \$10,230**

- **General Administration (41): \$461,480**
- **Facilities Maintenance & Operations (51): (\$137,179)**
- **Security and Monitoring (52): (\$285,670)**
- **Data Processing Services (53): \$104,606**
- **Debt Service (71): \$700,000**
- **Facilities Acquisition & Construction (81):\$105,000**
- **Payments to Tax Increment Fund (97): (\$247,567)**
- **Other Governmental Charges (99): (\$30,000)**

Expenditures were adjusted based on projected final amounts at year-end.

The effect of these amendments on expenditures is an increase of \$2,630,000.

The net effect of these amendments on the fund balance is a decrease of \$1,228,092.

School Nutrition Fund

Expenditures

- **School Nutrition (35): (\$300,000)**
 - (\$300,000): Decrease in payroll expenditures due to vacancies

The net effect of these amendments on the fund balance is an increase of \$300,000.

Debt Service Fund

Revenues

- **State (5800): \$315,846**
 - \$206,414: SY 2023-2024 Additional State Aid for Homestead Exemption Settle-up
 - \$109,432: Increase to SY 2024-2025 Additional State Aid for Homestead Exemption

The net effect of these amendments on the fund balance is an increase of \$315,846.

Administrative Recommendation(s):

Approve amendments as presented.