



**Board of School Trustees
Mansfield Independent School District**

TITLE: Consideration and Approval of
Proposed Budget Amendments

DATE: August 25, 2026

ACTION

BACKGROUND:

The legal basis for budget development in Texas school districts is established in Sections 44.002 through 44.006 of the Texas Education Code. The Texas Education Code requires Board approval of the budget for the General Operating, Debt Service, and Food Service Funds. Board Resolution #27-01 permits the Superintendent or Associate Superintendent for Business and Finance to authorize routine budget revisions, adjustments and transfers necessary for the payment of District obligations throughout the fiscal year.

Any non-routine budget revisions, adjustments, and transfers which increase or decrease revenues and other financing sources and uses, along with the corresponding revisions in expenditures; or budget revisions, adjustments, and transfers which reduce or increase the fund balance of any related fund; or transfers between funds; or transactions exceeding \$500,000 must continue to be presented to the Board of Trustees for approval prior to processing.

A summary report of budget revisions, adjustments, and transfers approved and processed by the District in accordance with this resolution, listed by major function and funds, shall be submitted to the Board of Trustees for adoption/ratification on a monthly basis.

The attached amendments ensure compliance with state and local requirements.

Budget changes over \$500,000 for approval:

There are no budget changes requiring approval at this time.

CONSIDERATIONS:

General Fund amendments are primarily transfers between functions due to account code changes and department requirements.

RECOMMENDATION:

The Superintendent recommends that the Board approve and ratify the amendments to the 2026-2027 budgets as presented.

RECOMMENDED MOTION:

“Move to approve and ratify the budget amendments as presented.”