



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

TITLE: Consideration and Approval of
Proposed Budget Amendments

DATE: December 16, 2025

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 #26-01 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 over \$500,000 for this time period.

Function 36 increased by \$123,000 to purchase new football helmets for each Middle School with higher safety ratings. Function 11 increased by \$328,500 to cover the cost of new stipends for Special Education paraprofessionals.

The total net increase to the budget is \$451,500.

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 2025-2026 budgets as presented.

RECOMMENDED MOTION:

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