



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

TITLE: Final Budget Amendment for  
FY 2025-2026

DATE: June 23, 2026

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**ACTION**

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**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.

**CONSIDERATIONS:** Amendments are to cover differences between budget and actual in anticipation of end of year accruals, adjustments, and any reclassifications.

General Fund Amendments – Budget amounts in each function were adjusted to align the budget with projected actual expenses and to leave sufficient balances for any final 2025-2026 invoices/accounting adjustments.

Local, State, Federal Revenue and Other Resources were adjusted to align with projected actuals.

The net effect on the overall General Fund budget is \$8,576,000.

Debt Service Fund Amendments – Debt administration principal, interest, and fees were adjusted to better align with projected actuals. Other resources and uses were adjusted to account for the most recent bond refunding and better align with projected actuals.

The net effect on the overall Debt Service Fund budget is \$7,184,397.

Student Nutrition Fund Amendments – Funds were transferred from function 35 to function 51 to leave sufficient budget balances for any final 2025-2026 invoices. Transfers out was adjusted to align with projected actuals.

The net effect on the overall Student Nutrition Fund budget is zero.

Final Budgeted Revenue over (under) Expenditures in each fund is not intended as a true reflection of the anticipated actual over (under) for fiscal year end, but to ensure that the budget comparison to actual is within the legal constraints.

**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.”*