Gregory-Portland Independent School District

BOARD MEMORANDUM

TO: DR. MICHELLE CAVAZOS

FROM: DR. ISMAEL GONZALEZ III

CC: BOARD OF TRUSTEES
PENNY ARMSTRONG
DEBORAH GARZA
DR. WILLIAM STOUT
DR. MICHAEL NORRIS
BRITTNEY SOLIZ SANDOVAL

DATE: Monday, August 31, 2026

SUBJECT: Discuss and Take Possible Action to Approve the Adoption of the 2026-2027 Fiscal-Year Budget

PRIORITIES

PRIORITY 1: EXCEPTIONAL STUDENT PERFORMANCE
N/A
PRIOIRTY 2: HIGH PERFORMING AND ENGAGED WORKFORCE
N/A
PRIORITY 3: QUALITY SERVICE AND IMPACTFUL COMMUNITY ENGAGEMENT
N/A
PRIORITY 4: EFFICIENT AND EFFECTIVE DISTRICT AND CAMPUS OPERATIONS
4.2 Maintain fiscal viability; stewardship; and improve staff knowledge of sustainable budgeting processes

BACKGROUND INFORMATION:

Type: Action

Each year Texas school districts adopt their budgets and tax rates under Texas Education Code sections 44.001 through 44.006 and Texas Tax Code chapter 26.

Adopt the budget: The board must adopt the budget before the tax rate. Thus, if the two are being adopted at the same meeting, the board must vote to adopt the budget and then, in a separate vote, adopt the tax rate.

The budget must be adopted no later than June 30 for July 1 districts and no later than August 31 for September 1 districts. Public funds of the district may not be spent in any manner other than as provided in the adopted budget.

Budgets for the General Fund, the Food Service Fund (whether accounted for in the General Fund, a Special Revenue Fund or Enterprise Fund) and the Debt Service Fund must be included in the official district budget (legal or fiscal year basis). These budgets must be prepared and approved at least at the fund and function levels to comply with the state's legal level of control mandates.

RECOMMENDATION:

Administration recommends to adopt the 2026-2027 fiscal-year budget

FINANCIAL IMPACT:

Please review presentation for details

BOARD RELATED POLICY:

CE (LEGAL)
CE (LOCAL)

ACTION ITEM SUGGESTED MOTION (if applicable):

That the board make a motion to approve and adopt the 2026-2027 fiscal-year annual budget, as presented