Gregory-Portland ISD

2025-26 Encumbrance Carry Forward to 2026-27

General Fund

2025-26 Encumbrance Carry Forward to FY2026-27

Summary
Enclosed is the 2025-2026 Encumbrance Carry Forward Budget for the General Fund to fiscal year 2026-2027. The carry forward budget includes encumbrances (Purchase Orders $9,649,116) and Commitments (funds appropriated but not encumbered $11,366,066) totaling $21,015,182. This total represents an increase in budgeted expenditures. The Revised Budget after the carry forward is projected to have a decrease impact to the General Fund Balance with total expenditures exceeding total revenue by <$16,960,540>.

GREGORY-PORTLAND ISD 2025-26 ENCUMBRANCE CARRY FORWARD TO FY 2026-27

GENERAL FUND FC	Description	2026-27 Original Budget	2026-27 Budget Amendments	2026-27 Encumbrance Carry Forward	2026-27 Commitments	2026-27 Revised Budget 11/16/27
	TOTAL REVENUE	**$ 104,872,792**	**$ 112,420,671**	**$ -**	**$ -**	**$ 112,420,671**
00	EXTRAORDINARY	$ -	$ 3,497,529	$ 100,317	$ -	$ 3,597,846
11	INSTRUCTION	41,848,231	41,880,979	1,478	-	41,882,457
12	INST. RESOURCES & MEDIA SVCS	631,599	628,224	53	-	628,277
13	CURRICULUM DEV.& INST.STF DEV	2,210,018	2,213,202	-	-	2,213,202
21	INSTRUCTIONAL LEADERSHIP	903,830	909,992	-	-	909,992
23	SCHOOL LEADERSHIP	3,993,874	4,000,064	8,300	-	4,008,364
31	GUIDANCE & COUNSELING	1,889,578	1,889,578	-	-	1,889,578
32	SOCIAL WORK SERVICES	336,091	336,091	-	-	336,091
33	HEALTH SERVICES	889,182	888,352	-	-	888,352
34	PUPIL TRANSPORTATION	1,549,694	1,549,694	-	-	1,549,694
35	FOOD SERVICE	-	-	-	-	-
36	COCURR./EXTRACURR.ACTIVITIES	2,347,836	2,349,214	-	-	2,349,214
41	GENERAL ADMINISTRATION	3,901,776	3,851,499	4,507	-	3,856,006
51	PLANT MAINTENANCE & OPERATIONS	12,987,636	12,988,164	34,041	-	13,022,205
52	SECURITY & MONITORING SERVICES	1,365,070	1,365,070	65,657	-	1,430,727
53	DATA PROCESSING SERVICES	1,648,954	1,648,954	4,600	-	1,653,554
61	COMMUNITY SERVICES	77,067	77,067	-	-	77,067
71	DEBT SERVICES	165,203	165,203	-	-	165,203
81	FACILITIES ACQ. & CONSTRUCTION	-	-	9,430,163	11,366,066	20,796,229
91	INTERGOVENMENTAL CHARGES	27,105,353	27,105,353	-	-	27,105,353
99	OTHER INTERGOVERNMENTAL CHARGE	1,021,800	1,021,800	-	-	1,021,800
	TOTAL EXPENDITURES	$ 104,872,792	$ 108,366,029	$ 9,649,116	$ 11,366,066	$ 129,381,211
	TRANSFER OUT - FOOD SERVICES	$ -	$ -	$ -	$ -	$ -
	INCREASE/(DECREASE) TO FUND BALANCE	**$ -**	**$ 4,054,642**	**$ (9,649,116)**	**$ (11,366,066)**	**$ (16,960,540)**

The board is ratifying a budget increase of $9,649,116 from the 2025-2026 Encumbrance Carry Forward (POs) to FY 2026-2027 and $11,366,066 for Committments (VPAC $11,000,000 and ECC Classroom Addition $366,066). Total increase to budget expenditures is $21,015,182 with a projected expenditures exceeding revenue by <$16,960,540>.

Food Service Fund

2025-26 Encumbrance Carry Forward to 2026-27

Summary
Enclosed is the 2025-2026 Encumbrance Carry Forward Budget for the Food Service Fund by Function to fiscal year 2026-2027. The total budget increase was $2,100 which will have a decrease impact to the Food Service Fund Balance.

GREGORY-PORTLAND ISD 2025-26 ENCUMBRANCE CARRY FORWARD TO FY 2026-27

FOOD SERVICE		2026-27 Original Budget	2026-27 Revised Budget	2026-27 Encumbrance Carry Forward	2026-27 Revised Budget 11/16/27
FC	Description				
	TOTAL REVENUE	**$ 4,826,310**	**$ 4,826,310**	**$ -**	**$ 4,826,310**
35	FOOD SERVICES	$ 4,650,310	$ 4,650,310	$ 2,100	$ 4,652,410
51	PLANT MAINTENANCE & OPERATIONS	176,000	176,000	-	176,000
	TOTAL EXPENDITURES	4,826,310	4,826,310	$ 2,100	4,828,410
	INCREASE/(DECREASE) TO FUND BALANCE	**$ -**	**$ -**	**$ (2,100)**	**$ (2,100)**

The board is ratifying a budget increase of $2,100 from the 2025-2026 Encumbrance Carry Forward (POs) to FY 2026-2027.