Green Mountain School District No.103

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	3,802,035	0	32,582	6,000,000	46,182
Total Appropriation (Expenditures)	3,858,005	0	32,582	6,000,000	258,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	32,582
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-55,969	0	0	0	-244,400
Beginning Total Fund Balance	1,485,000	0	39,159	130,275	245,351
Ending Total Fund Balance	1,429,030	0	39,159	130,275	951
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	600,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	600,000	XXXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Green Mountain School District No.103

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	163.73		160.00		172.00	
FTE Certificated Employees	12.600		12.600		13.500	
FTE Classified Employees	9.023		8.284		9.217	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	3,164,340		3,620,234		3,802,035	
Total Expenditures	3,150,499		3,620,234		3,858,005	
Total Beginning Fund Balance	1,397,014		1,351,184		1,485,000	
Total Ending Fund Balance	1,410,855		1,351,184		1,429,030	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	1,789,968	56.82	1,787,537	49.38	2,020,617	52.37
Federal Special Purpose Funding	0	6.91	0	0.00	XXXXX	XXXXX
Special Education Instruction	217,683	0.00	250,255	6.91	265,888	6.89
Vocational Instruction	0	0.00	0	0.00	0	0.00
Skill Center Instruction	0	3.10	0	0.00	0	0.00
Compensatory Education	97,738	0.14	450,711	12.45	461,611	11.97
Other Instructional Programs	4,359	0.06	4,441	0.12	5,981	0.16
Community Services	2,004	32.97	0	0.00	0	0.00
Support Services	1,038,747	100.00	1,127,290	31.14	1,103,908	28.61
Total - Program Groups	3,150,499		3,620,234	100.00	3,858,005	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	1,712,060	54.34	2,120,433	58.57	2,363,246	61.26
Teaching Support	254,151	8.07	232,799	6.43	239,035	6.20
Other Supportive Activities	690,500	21.92	696,139	19.23	716,696	18.58
Building Administration	116,195	3.69	126,558	3.50	136,712	3.54
Central Administration	361,293	11.47	444,305	12.27	402,316	10.43
Total - Activity Groups	3,150,499	100.00	3,620,234	100.00	3,858,005	100.00

Green Mountain School District No.103

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	1,115,384	35.40	1,197,921	33.09	1,292,884	33.51
Classified Salaries	573,900	18.22	577,957	15.96	573,482	14.86
Employee Benefits and Payroll Taxes	657,698	20.88	646,301	17.85	742,228	19.24
Supplies, Instructional Resources and Noncapitalized Items	180,860	5.74	501,350	13.85	517,986	13.43
Purchased Services	614,077	19.49	692,000	19.11	727,175	18.85
Travel	2,088	0.07	4,705	0.13	4,250	0.11
Capital Outlay	6,494	0.21	0	0.00	0	0.00
Total - Objects	3,150,499	100.00	3,620,234	100.00	3,858,005	100.00

Green Mountain School District No.103

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	14.00	17.00	17.00
2. Grade 1	22.30	12.00	19.00
3. Grade 2	21.20	24.00	12.00
4. Grade 3	16.30	18.00	25.00
5. Grade 4	21.30	15.00	23.00
6. Grade 5	16.32	20.00	16.00
7. Grade 6	19.11	16.00	24.00
8. Grade 7	19.00	19.00	17.00
9. Grade 8	14.20	19.00	19.00
10. Grade 9	0.00	0.00	0.00
11. Grade 10	0.00	0.00	0.00
12. Grade 11 (excluding Running Start)	0.00	0.00	0.00
13. Grade 12 (excluding Running Start)	0.00	0.00	0.00
14. SUBTOTAL	**163.73**	**160.00**	**172.00**
15. Running Start	0.00	0.00	0.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	**163.73**	**160.00**	**172.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	12.60	12.60	13.500
2. General Fund FTE Classified Employees /4	9.02	8.28	9.217

1/ Enrollment are the average counts at school years end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Green Mountain School District No.103

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	505,579	551,963	571,960
2000 | Local Nontax Support	93,714	75,999	65,000
3000 | State, General Purpose	1,960,184	1,972,831	2,162,687
4000 | State, Special Purpose	417,968	434,654	488,619
5000 | Federal, General Purpose	1	0	0
6000 | Federal, Special Purpose	100,037	441,795	468,769
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	86,858	142,992	45,000
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,164,340**	**3,620,234**	**3,802,035**
EXPENDITURES			
00 | Regular Instruction	1,789,968	1,787,537	2,020,617
20 | Special Education Instruction	217,683	250,255	265,888
30 | Vocational Education Instruction	0	0	0
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	97,738	450,711	461,611
70 | Other Instructional Programs	4,359	4,441	5,981
80 | Community Services	2,004	0	0
90 | Support Services	1,038,747	1,127,290	1,103,908
B. TOTAL EXPENDITURES	**3,150,499**	**3,620,234**	**3,858,005**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**13,841**	**0**	**-55,969**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	2,842	0	0
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Green Mountain School District No.103

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	0	0	0
G.L.890	Unassigned Fund Balance	1,381,806	1,351,184	1,485,000
G.L.891	Unassigned to Minimum Fund Balance Policy	0	0	0
H.	**TOTAL BEGINNING FUND BALANCE**	**1,397,014**	**1,351,184**	**1,485,000**
	G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE				
G.L.810	Restricted for Other Items	0	0	0
G.L.815	Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821	Restricted for Carryover of Restricted Revenues	3,949	0	0
G.L.823	Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825	Restricted for Skill Center	0	0	0
G.L.828	Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830	Restricted for Debt Service	0	0	0
G.L.835	Restricted for Arbitrage Rebate	0	0	0
G.L.840	Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.845	Restricted for Self-Insurance	0	0	0
G.L.850	Restricted for Uninsured Risks	0	0	0
G.L.870	Committed to Other Purposes	0	0	0
G.L.872	Committed to Economic Stabilization	0	0	0
G.L.873	Committed to Depreciation Sub-Fund for Facility Maintenance	0	0	0
G.L.875	Assigned to Contingencies	0	0	0
G.L.884	Assigned to Other Capital Projects	0	0	0
G.L.888	Assigned to Other Purposes	0	0	0

Green Mountain School District No.103

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	881,823	1,351,184	1,429,030
G.L.891 Unassigned to Minimum Fund Balance Policy	525,083	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	**1,410,855**	**1,351,184**	**1,429,030**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

Green Mountain School District No.103

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 | Local Property Tax	489,115	535,254	563,571
1300 | Sale of Tax Title Property	0	0	0
1400 | Local in lieu of Taxes	0	0	0
1500 | Timber Excise Tax	16,464	16,709	8,388
1600 | County-Administered Forests	0	0	0
1900 | Other Local Taxes	0	0	0
1000 | TOTAL LOCAL TAXES	**505,579**	**551,963**	**571,960**
LOCAL SUPPORT NONTAX			
2100 | Tuitions and Fees, Unassigned	0	0	0
2122 | Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 | Secondary Vocational Education Tuition	0	0	0
2145 | Skill Center Tuitions and Fees	0	0	0
2171 | Traffic Safety Education Fees	0	0	0
2173 | Summer School Tuition and Fees	0	0	0
2186 | Community School Tuition and Fees	0	0	0
2188 | Childcare Tuitions and Fees	0	0	0
2200 | Sales of Goods, Supplies, and Services, Unassigned	265	500	5,000
2231 | Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 | Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 | Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 | Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 | School Food Services, Sales of Goods, Supplies and Svcs	32,560	30,000	0
2300 | Investment Earnings	57,314	45,000	60,000
2400 | Interfund Loan Interest Earnings	0	0	0
2450 | Other Interest Earnings	0	0	0
2500 | Gifts and Donations	2,955	0	0
2600 | Fines and Damages	0	0	0
2700 | Rentals and Leases	10	0	0
2800 | Judgement and Settlements	0	0	0
2900 | Local Support Nontax, Unassigned	610	499	0
2998 | Local School Food Services-non NSLP	0	0	0
2000 | TOTAL LOCAL SUPPORT NONTAX	**93,714**	**75,999**	**65,000**

Green Mountain School District No.103

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 | Apportionment	1,883,656	1,864,812	2,045,426
3121 | Special Education--General Apportionment	25,691	37,059	38,311
3300 | Local Effort Assistance	50,837	70,960	78,950
3600 | State Forests	0	0	0
3900 | Other State General Purpose, Unassigned	0	0	0
3000 | TOTAL STATE, GENERAL PURPOSE	**1,960,184**	**1,972,831**	**2,162,687**
STATE, SPECIAL PURPOSE			
4100 | Special Purpose, Unassigned	3,246	0	0
4109 | Transition To Kindergarten	0	0	0
4121 | Special Education	191,992	213,196	227,576
4122 | Special Ed-Infants and Toddlers-State	0	0	0
4126 | State Institutions, Special Education	0	0	0
4155 | Learning Assistance	37,605	26,843	43,062
4156 | State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 | Special and Pilot Programs	1,414	6,400	2,000
4159 | Institutions-Juveniles in Adult Jails	0	0	0
4165 | Transitional Bilingual	0	0	0
4174 | Highly Capable	5,229	5,345	5,981
4188 | Childcare	0	0	0
4198 | School Food Services	1,357	762	35,000
4199 | Transportation--Operations	177,125	182,108	175,000
4300 | Other State Agencies, Unassigned	0	0	0
4321 | Special Education--Other State Agencies	0	0	0
4322 | Special Education-Infants and Toddlers-State	0	0	0
4326 | State Institutions--Special Education--Other State Agcs	0	0	0
4356 | State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 | Special and Pilot Programs--Other State Agencies	0	0	0
4365 | Transitional Bilingual--Other State Agencies	0	0	0
4388 | Childcare--Other State Agencies	0	0	0
4398 | School Food Services--Other State Agencies	0	0	0
4399 | Transportation--Operations--Other State Agencies	0	0	0
4000 | TOTAL STATE, SPECIAL PURPOSE	**417,968**	**434,654**	**488,619**

Green Mountain School District No.103

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
FEDERAL, GENERAL PURPOSE			
5200 | General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 | Impact Aid, Maintenance and Operation	0	0	0
5329 | Impact Aid, Special Education Funding	0	0	0
5400 | Federal in lieu of Taxes	0	0	0
5500 | Federal Forests	1	0	0
5600 | Qualified Bond Interest Credit - Federal	0	0	0
5700 | Qualified Energy Investment Tax Credits	0	0	0
5000 | TOTAL FEDERAL, GENERAL PURPOSE	**1**	**0**	**0**
FEDERAL, SPECIAL PURPOSE			
6100 | Special Purpose, OSPI, Unassigned	0	350,000	350,000
6109 | Transition To Kindergarten	0	0	0
6121 | Special Education--Medicaid Reimbursement	0	0	0
6122 | Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 | Special Education--Supplemental	0	0	0
6125 | Special Education-Infants and Toddlers-Federal	0	0	0
6138 | Secondary Vocational Education	0	0	0
6146 | Skill Center	0	0	0
6151 | Disadvantaged ESEA Disadvantaged, Fed	29,017	27,491	24,027
6152 | School Improve, Fed Other Title Grants under ESEA, Fed	15,794	14,272	13,801
6153 | Migrant ESEA Migrant, Federal	0	0	0
6157 | Institutions, Neglected and Delinquent	0	0	0
6161 | Head Start	0	0	0
6164 | Limited English Proficiency (formerly Bilingual)	0	0	0
6167 | Indian Education JOM	0	0	0
6168 | Indian Education, ED	0	0	0
6176 | Targeted Assistance ESSER I	0	0	0
6178 | Youth Training Programs	0	0	0
6188 | Childcare	0	0	0
6189 | Other Community Services	0	0	0
6198 | School Food Services	32,437	26,000	50,000
6199 | Transportation--Operations	0	0	0
6200 | Direct Special Purpose Grants	0	0	0
6210 | E-Rate	0	0	0

Green Mountain School District No.103

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Code	Description	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221	Special Education--Medicaid Reimbursement	0	0	0
6222	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224	Special Education--Supplemental	0	0	0
6225	Special Education-Infants and Toddlers-Federal	0	0	0
6238	Secondary Vocational Education	0	0	0
6246	Skill Center	0	0	0
6251	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252	School Improve, Fed Other Title Grants under ESEA, Fed	20,161	19,032	25,941
6253	ESEA Migrant, Federal	0	0	0
6257	Institutions, Neglected and Delinquent	0	0	0
6261	Head Start	0	0	0
6264	Limited English Proficiency (formerly Bilingual)	0	0	0
6267	Indian Education JOM	0	0	0
6268	Indian Education, ED	0	0	0
6276	Targeted Assistance ESSER I	0	0	0
6278	Youth Training, Direct Grants	0	0	0
6288	Childcare	0	0	0
6289	Other Community Services	0	0	0
6298	School Food Services	0	0	0
6299	Transportation--Operations	0	0	0
6300	Federal Grants Through Other Agencies, Unassigned	0	0	0
6310	Medicaid Administrative Match	0	0	0
6321	Special Education--Medicaid Reimbursement	0	0	0
6322	Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324	Special Education--Supplemental	0	0	0
6325	Special Education-Infants and Toddlers-Federal	0	0	0
6338	Secondary Vocational Education	0	0	0
6346	Skill Center	0	0	0
6351	Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352	School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353	Migrant ESEA Migrant, Federal	0	0	0
6357	Institutions, Neglected and Delinquent	0	0	0
6361	Head Start	0	0	0
6364	Limited English Proficiency (formerly Bilingual)	0	0	0
6367	Indian Education JOM	0	0	0

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6368 | Indian Education, ED	0	0	0
6376 | Targeted Assistance ESSER I	0	0	0
6378 | Youth Training Programs	0	0	0
6388 | Childcare	0	0	0
6389 | Other Community Services	0	0	0
6398 | School Food Services	0	0	0
6399 | Transportation--Operations	0	0	0
6998 | USDA Commodities	2,627	5,000	5,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**100,037**	**441,795**	**468,769**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7121 | Special Education	0	0	0
7122 | Special Education-Infants and Toddlers	0	0	0
7131 | Vocational Education	0	0	0
7145 | Skill Center	0	0	0
7189 | Other Community Services	0	0	0
7197 | Support Services	0	0	0
7198 | School Food Services	0	0	0
7199 | Transportation	0	0	0
7301 | Nonhigh Participation	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0**	**0**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8188 | Childcare	0	0	0
8189 | Community Services	0	0	0
8198 | School Food Services	0	0	0
8199 | Transportation	0	0	0
8200 | Private Foundations	546	0	0
8500 | Nonfederal, ESD	86,312	142,992	45,000
8521 | Educational Service Districts-Special Education	0	0	0
8522 | Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**86,858**	**142,992**	**45,000**

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**3,164,340**	**3,620,234**	**3,802,035**

Green Mountain School District No.103

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 | Basic Education	1,789,968	1,787,537	2,020,617
02 | Alternative Learning Experience	0	0	0
03 | Basic Education - Dropout Reengagement	0	0	0
09 | Transition to Kindergarten	0	0	0
00 | TOTAL REGULAR INSTRUCTION	**1,789,968**	**1,787,537**	**2,020,617**
SPECIAL EDUCATION INSTRUCTION			
21 | Special Education, Supplemental, State	217,683	250,255	265,888
22 | Special Education, Infants and Toddlers, State	0	0	0
24 | Special Education, Supplemental, Federal	0	0	0
25 | Special Education, Infants and Toddlers, Federal	0	0	0
26 | Special Education, Institutions, State	0	0	0
29 | Special Education, Other, Federal	0	0	0
20 | TOTAL SPECIAL EDUCATION INSTRUCTION	**217,683**	**250,255**	**265,888**
VOCATIONAL EDUCATION INSTRUCTION			
31 | Vocational, Basic, State	0	0	0
34 | Middle School Career and Technical Education, State	0	0	0
38 | Vocational, Federal	0	0	0
39 | Vocational, Other Categorical	0	0	0
30 | TOTAL VOCATIONAL EDUCATION INSTRUCTION	**0**	**0**	**0**
SKILL CENTER INSTRUCTION			
45 | Skill Center, Basic, State	0	0	0
46 | Skill Center, Federal	0	0	0
47 | Skill Center - Facility Upgrades	0	0	0
40 | TOTAL SKILL CENTER INSTRUCTION	**0**	**0**	**0**
COMPENSATORY EDUCATION INSTUCTION			
51 | Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	26,029	26,023	27,255
52 | Other Title Grants under ESEA-Federal	33,351	36,571	40,174
53 | Migrant ESEA Migrant, Federal	0	0	0
55 | Learning Assistance Program (LAP), State	35,290	36,506	42,182
56 | State Institutions, Centers and Homes, Delinquent	0	0	0

Green Mountain School District No.103

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 | State Institutions, Neglected and Delinquent, Federal	0	0	0
58 | Special and Pilot Programs, State	3,067	1,611	2,000
59 | Institutions - Juveniles in Adult Jails	0	0	0
61 | Head Start, Federal	0	0	0
64 | Limited English Proficiency, Federal	0	0	0
65 | Transitional Bilingual, State	0	0	0
67 | Indian Education, Federal, JOM	0	0	0
68 | Indian Education, Federal, ED	0	0	0
69 | Compensatory, Other	0	350,000	350,000
50 and 60 | TOTAL COMPENSATORY EDUCATION INSTRUCTION	**97,738**	**450,711**	**461,611**
OTHER INSTRUCTIONAL PROGRAMS			
71 | Traffic Safety	0	0	0
73 | Summer School	0	0	0
74 | Highly Capable	4,359	4,441	5,981
76 | Targeted Assistance	0	0	0
78 | Youth Training Programs, Federal	0	0	0
79 | Instructional Programs, Other	0	0	0
70 | TOTAL OTHER INSTRUCTIONAL PROGRAMS	**4,359**	**4,441**	**5,981**
COMMUNITY SERVICES			
81 | Public Radio/Television	0	0	0
86 | Community Schools	0	0	0
88 | Early Learning Programs	0	0	0
89 | Other Community Services	2,004	0	0
80 | TOTAL COMMUNITY SERVICES	**2,004**	**0**	**0**
SUPPORT SERVICES			
97 | District-wide Support	715,990	806,779	783,391
98 | School Food Services	158,804	157,734	165,259
99 | Pupil Transportation	171,188	162,777	155,258
90 | TOTAL SUPPORT SERVICES	**1,045,982**	**1,127,290**	**1,103,908**
TOTAL PROGRAM EXPENDITURES	**3,157,734**	**3,620,234**	**3,858,005**

Green Mountain School District No.103

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 | Basic Education	2,020,617	0		1,122,833	172,911	508,544	103,250	112,579	500	0
02 | ALE	0	0		0	0	0	0	0	0	0
03 | Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
09 | Transition to Kindergarten	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	**2,020,617**	**0**		**1,122,833**	**172,911**	**508,544**	**103,250**	**112,579**	**500**	**0**
21 | Sp Ed, Sup, St	265,888	0		0	0	0	0	265,888	0	0
22 | Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 | Sp Ed, Sup, Fed	0	0		0	0	0	0	0	0	0
25 | Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 | Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 | Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	**265,888**	**0**		**0**	**0**	**0**	**0**	**265,888**	**0**	**0**
31 | Voc, Basic, St	0	0		0	0	0	0	0	0	0
34 | MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 | Voc, Fed	0	0		0	0	0	0	0	0	0
39 | Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	**0**	**0**		**0**	**0**	**0**	**0**	**0**	**0**	**0**
45 | Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 | Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0

Green Mountain School District No.103

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
47 | Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
51 | ESEA Disadvantaged, Federal	27,255	0		20,354	0	5,223	1,678	0	0	0
52 | Other Title Grants under ESEA-Federal	40,174	0	0	26,026	0	7,965	0	6,183	0	0
53 | ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 | LAP	42,182	0		30,916	0	10,088	1,178	0	0	0
56 | St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 | St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 | Sp/Plt Pgm, St	2,000	0		0	0	0	0	0	2,000	0
59 | I-JAJ	0	0		0	0	0	0	0	0	0
61 | Head Start, Fed	0	0		0	0	0	0	0	0	0
64 | LEP, Fed	0	0		0	0	0	0	0	0	0
65 | Tran Biling, St	0	0		0	0	0	0	0	0	0
67 | Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 | Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 | Comp, Othr	350,000	0		0	0	0	350,000	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	**461,611**	**0**	**0**	**77,296**	**0**	**23,276**	**352,856**	**6,183**	**2,000**	**0**
71 | Traffic Safety	0	0		0	0	0	0	0	0	0
73 | Summer School	0	0		0	0	0	0	0	0	0

Green Mountain School District No.103

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
74 | Highly Capable	5,981	0		3,085	0	566	2,330	0	0	0
76 | Target Asst	0	0		0	0	0	0	0	0	0
78 | Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 | Inst Pgm, Othr	0	0		0	0	0	0	0	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	**5,981**	**0**		**3,085**	**0**	**566**	**2,330**	**0**	**0**	**0**
81 | Public Radio/TV	0	0		0	0	0	0	0	0	0
86 | Comm Schools	0	0		0	0	0	0	0	0	0
88 | Early Learning Programs	0	0		0	0	0	0	0	0	0
89 | Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
97 | Distwide Suppt	783,391	0	0	81,250	271,019	149,047	25,550	255,025	1,500	0
98 | Schl Food Serv	165,259	0	0	0	62,146	42,613	5,500	55,000	0	0
99 | Pupil Transp	155,258	0	0	8,420	67,406	18,182	28,500	32,500	250	0
TOTAL SUPPORT SERVICES	**1,103,908**	**0**	**0**	**89,670**	**400,571**	**209,842**	**59,550**	**342,525**	**1,750**	**0**
OBJECT TOTALS	**3,858,005**	**0**	**0**	**1,292,884**	**573,482**	**742,228**	**517,986**	**727,175**	**4,250**	**0**

Green Mountain School District No.103

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	688	XXXXX	0	XXXXX	0	XXXXX
(1) Credit Transfers	-688	XXXXX	0	XXXXX	0	XXXXX
(2) Certificated Salaries	1,115,384	35.40	1,197,921	33.09	1,292,884	33.51
(3) Classified Salaries	573,900	18.22	577,957	15.96	573,482	14.86
(4) Employee Benefits and Payroll Taxes	657,698	20.88	646,301	17.85	742,228	19.24
(5) Supplies and Materials	180,860	5.74	501,350	13.85	517,986	13.43
(7) Purchased Services	614,077	19.49	692,000	19.11	727,175	18.85
(8) Travel	2,088	0.07	4,705	0.13	4,250	0.11
(9) Capital Outlay	6,494	0.21	0	0.00	0	0.00
TOTAL EXPENDITURES	**3,150,499**	**100.00**	**3,620,234**	**100.00**	**3,858,005**	**100.00**

Green Mountain School District No.103

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 | Teaching	1,390,023	44.12	1,779,917	49.17	1,999,779	51.83
28 | Extracur	0	0.00	0	0.00	0	0.00
29 | Pmt to SD	322,037	10.22	340,516	9.41	363,467	9.42
TOTAL TEACHING ACTIVITIES	**1,712,060**	**54.34**	**2,120,433**	**58.57**	**2,363,246**	**61.26**
TEACHING SUPPORT						
22 | Lrn Resrc	201	0.01	150	0.00	250	0.01
24 | Guid/Coun	58,650	1.86	59,841	1.65	54,579	1.41
25 | Pupil M/S	48,041	1.52	33,687	0.93	47,604	1.23
26 | Health	25,466	0.81	29,105	0.80	19,920	0.52
31 | InstProDev	3,499	0.11	14,097	0.39	7,991	0.21
32 | Inst Tech	43,423	1.38	28,360	0.78	30,500	0.79
33 | Curriculum	74,872	2.38	50,975	1.41	55,500	1.44
34 | Prof Lrng St	16,301	0.52	16,584	0.46	22,691	0.59
35 | Pupil Safety	0	0.00	0	0.00	0	0.00
TOTAL TEACHING SUPPORT	**254,151**	**8.07**	**232,799**	**6.43**	**239,035**	**6.20**
OTHER SUPPORT ACTIVITIES						
42 | Food	48,654	1.54	55,000	1.52	50,000	1.30
44 | Operation	74,249	2.36	68,682	1.90	79,822	2.07
49 | Transfers	0	0.00	0	0.00	0	0.00
52 | Operation	124,858	3.96	114,868	3.17	111,364	2.89
53 | Maintnce	17,746	0.56	16,750	0.46	17,000	0.44
56 | Insurance	6,079	0.19	7,000	0.19	7,000	0.18
58 | Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 | Transfers	-688	-0.02	0	0.00	0	0.00
62 | Grnd Mnt	353	0.01	800	0.02	700	0.02
63 | Oper Bldg	97,348	3.09	104,790	2.89	107,830	2.79
64 | Maintnce	157,178	4.99	151,790	4.19	147,661	3.83
65 | Utilities	39,053	1.24	52,500	1.45	41,000	1.06
66 | E-Rate	74,872	2.38	0	0.00	0	0.00
67 | Bldg Secu	0	0.00	0	0.00	0	0.00
68 | Insurance	26,078	0.83	31,285	0.86	45,000	1.17

Green Mountain School District No.103

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 | Info Sys	92,357	2.93	84,174	2.33	100,819	2.61
73 | Printing	0	0.00	0	0.00	0	0.00
74 | Warehouse	0	0.00	0	0.00	0	0.00
75 | Mtr Pool	0	0.00	0	0.00	0	0.00
83 | Interest	0	0.00	0	0.00	0	0.00
84 | Principal	7,235	0.23	8,500	0.23	8,500	0.22
85 | Debt Expn	0	0.00	0	0.00	0	0.00
91 | Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	**690,500**	**21.92**	**696,139**	**19.23**	**716,696**	**18.58**
UNIT ADMINISTRATION						
23 | Princ Off	116,195	3.69	126,558	3.50	136,712	3.54
TOTAL UNIT ADMINISTRATION	**116,195**	**3.69**	**126,558**	**3.50**	**136,712**	**3.54**
CENTRAL ADMINISTRATION						
11 | Bd of Dir	19,974	0.63	24,800	0.69	22,850	0.59
12 | Supt Off	126,696	4.02	129,513	3.58	113,224	2.93
13 | Busns Off	128,031	4.06	136,065	3.76	188,032	4.87
14 | HR	12,952	0.41	80,462	2.22	275	0.01
15 | Pblc Rltn	1,500	0.05	2,100	0.06	7,500	0.19
21 | Supv Inst	13,045	0.41	13,154	0.36	15,104	0.39
41 | Supervisn	35,902	1.14	34,052	0.94	35,437	0.92
51 | Supervisn	23,194	0.74	24,159	0.67	19,894	0.52
61 | Supv Bldg	0	0.00	0	0.00	0	0.00
TOTAL CENTRAL ADMINISTRATION	**361,293**	**11.47**	**444,305**	**12.27**	**402,316**	**10.43**
TOTAL EXPENDITURES	**3,150,499**	**100.00**	**3,620,234**	**100.00**	**3,858,005**	**100.00**

Green Mountain School District No.103

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 | Teaching	11.956	88.56	2.469	26.79
28 | Extracuricular	0.000	0.00	0.000	0.00
TOTAL TEACHING ACTIVITIES	**11.956**	**88.56**	**2.469**	**26.79**
TEACHING SUPPORT				
22 | Learning Resources	0.000	0.00	0.000	0.00
24 | Guidance and Counseling	0.328	2.43	0.000	0.00
25 | Pupil Management and Safety	0.000	0.00	0.510	5.53
26 | Health/Related Services	0.000	0.00	0.174	1.89
31 | InstProDev	0.000	0.00	0.000	0.00
32 | Inst Tech	XXXXX	XXXXX	0.000	0.00
33 | Curriculum	0.000	0.00	0.000	0.00
34 | Professional Learning - State	0.000	0.00	XXXXX	XXXXX
35 | Pupil Safety	**0.000**	**0.00**	**0.000**	**0.00**
TOTAL TEACHING SUPPORT	**0.328**	**2.43**	**0.684**	**7.42**
OTHER SUPPORT ACTIVITIES				
44 | Food Services Operations	XXXXX	XXXXX	0.692	7.51
52 | Operations	XXXXX	XXXXX	0.946	10.26
53 | Maintenance	XXXXX	XXXXX	0.000	0.00
58 | Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 | Grounds--Maintenance	XXXXX	XXXXX	0.000	0.00
63 | Operation of Buildings	XXXXX	XXXXX	0.938	10.18
64 | Maintenance	XXXXX	XXXXX	1.063	11.53
65 | Utilities	XXXXX	XXXXX	0.000	0.00
67 | Building Security	XXXXX	XXXXX	0.000	0.00
72 | Information Systems	0.000	0.00	0.533	5.78
73 | Printing	0.000	0.00	0.000	0.00
74 | Warehousing and Distribution	0.000	0.00	0.000	0.00
75 | Motor Pool	0.000	0.00	0.000	0.00
91 | Public Activities	0.000	0.00	0.000	0.00
TOTAL OTHER SUPPORT ACTIVITIES	**0.000**	**0.00**	**4.172**	**45.26**

Green Mountain School District No.103

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
UNIT ADMINISTRATION				
23 | Principal's Office	0.716	5.30	0.000	0.00
TOTAL UNIT ADMINISTRATION	**0.716**	**5.30**	**0.000**	**0.00**
CENTRAL ADMINISTRATION				
12 | Superintendent's Office	0.453	3.36	0.000	0.00
13 | Business Office	0.000	0.00	1.429	15.50
14 | Human Resources	0.000	0.00	0.000	0.00
15 | Public Relations	0.000	0.00	0.000	0.00
21 | Supervision - Instruction	0.000	0.00	0.000	0.00
41 | Supervision - Nutrition Services	0.000	0.00	0.369	4.00
51 | Supervision - Transportation	0.047	0.35	0.094	1.02
61 | Supervision - Building	0.000	0.00	0.000	0.00
TOTAL CENTRAL ADMINISTRATION	**0.500**	**3.70**	**1.892**	**20.53**
TOTAL FTE STAFF	**13.500**	**100.00**	**9.217**	**100.00**

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Green Mountain School District No.103

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 | General Student Body	0	0	0
200 | Athletics	0	0	0
300 | Classes	0	0	0
400 | Clubs	0	0	0
600 | Private Moneys	0	0	0
A. TOTAL REVENUES	**0**	**0**	**0**
EXPENDITURES			
100 | General Student Body	0	0	0
200 | Athletics	0	0	0
300 | Classes	0	0	0
400 | Clubs	0	0	0
600 | Private Moneys	0	0	0
B. TOTAL EXPENDITURES	**0**	**0**	**0**
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	**0**	**0**	**0**
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	**0**	**0**	**0**
E. Net Change in Fund Balance (A-B+C-D)	**0**	**0**	**0**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**0**	**0**	**0**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

Green Mountain School District No.103

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
G. TOTAL ENDING FUND BALANCE (E+F)	**0**	**0**	**0**

Green Mountain School District No.103

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	1,532	375	0
3000 | State, General Purpose	0	0	0
5000 | Federal, General Purpose	0	0	0
9000 | Other Financing Sources	18,717	32,582	32,582
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**20,249**	**32,957**	**32,582**
EXPENDITURES			
Matured Bond Expenditures	18,261	25,138	26,805
Interest on Bonds	913	7,444	5,777
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	2,000	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	**19,174**	**34,582**	**32,582**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535)	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**1,075**	**-1,625**	**0**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	37,013	37,391	39,159
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**37,013**	**37,391**	**39,159**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	38,088	35,766	39,159

Green Mountain School District No.103

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	**38,088**	**35,766**	**39,159**

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 | Local Property Taxes	0	0	0
1300 | Sale of Tax Title Property	0	0	0
1400 | Local in lieu of Taxes	0	0	0
1500 | Timber Excise Tax	0	0	0
1600 | County-Administered Forests	0	0	0
1900 | Other Local Taxes	0	0	0
1000 | TOTAL LOCAL TAXES	**0**	**0**	**0**
LOCAL SUPPORT NONTAX			
2300 | Investment Earnings	1,532	375	0
2450 | Other Interest Earnings	0	0	0
2700 | Rentals and Leases	0	0	0
2900 | Local Support Nontax, Unassigned	0	0	0
2000 | TOTAL LOCAL NONTAX SUPPORT	**1,532**	**375**	**0**
STATE, GENERAL PURPOSE			
3600 | State Forests	0	0	0
3900 | Other State General Purpose, Unassigned	0	0	0
3000 | TOTAL STATE, GENERAL PURPOSE	**0**	**0**	**0**
FEDERAL, GENERAL PURPOSE			
5200 | General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 | Impact Aid, Maintenance and Operation	0	0	0
5400 | Federal in lieu of Taxes	0	0	0
5500 | Federal Forests	0	0	0
5600 | Qualified Bond Interest Credit - Federal	0	0	0
5700 | Qualified Energy Investment Tax Credits	0	0	0
5000 | TOTAL FEDERAL, GENERAL PURPOSE	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9200 | Sale of Real Property	0	0	0
9600 | Sale of Refunding Bonds	0	0	0
9900 | Transfers	0	0	0

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DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 | Transfers (local resources)	18,717	32,582	32,582
9000 | TOTAL OTHER FINANCING SOURCES	**18,717**	**32,582**	**32,582**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**20,249**	**32,957**	**32,582**

Green Mountain School District No.103

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	2,109	0	0
2000 | Local Nontax Support	8,967	5,000	0
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	4,886	21,160	6,000,000
5000 | Federal, General Purpose	0	0	0
6000 | Federal, Special Purpose	0	0	0
7000 | Revenues from Other School Districts	0	0	0
8000 | Revenues from Other Entities	0	0	0
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**15,963**	**26,160**	**6,000,000**
EXPENDITURES			
10 | Sites	0	0	0
20 | Buildings	71,264	247,538	6,000,000
30 | Equipment	0	0	0
40 | Energy	0	0	0
50 | Sales and Lease Expenditures	0	0	0
60 | Bond Issuance Expenditures	0	0	0
90 | Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	**71,264**	**247,538**	**6,000,000**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**0**	**0**	**0**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-55,302**	**-221,378**	**0**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	80,590	64,811	0
G.L.863 Restricted from State Proceeds	-1,046	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	149,701	156,567	130,275
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	**229,245**	**221,378**	**130,275**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	15,275	0	0
G.L.863 Restricted from State Proceeds	0	0	-6,000,000
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	158,668	0	6,130,275
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	**173,943**	**0**	**130,275**

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

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SUMMARY OF CAPITAL PROJECTS FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 | Local Property Tax	2,109	0	0
1300 | Sale of Tax Title Property	0	0	0
1400 | Local in lieu of Taxes	0	0	0
1500 | Timber Excise Tax	0	0	0
1600 | County-Administered Forests	0	0	0
1900 | Other Local Taxes	0	0	0
1000 | TOTAL LOCAL TAXES	**2,109**	**0**	**0**
LOCAL SUPPORT NONTAX			
2200 | Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 | Investment Earnings	8,967	5,000	0
2400 | Interfund Loan Interest Earnings	0	0	0
2450 | Other Interest Earnings	0	0	0
2500 | Gifts and Donations	0	0	0
2600 | Fines and Damages	0	0	0
2700 | Rentals and Leases	0	0	0
2800 | Judgement and Settlements	0	0	0
2900 | Local Support Nontax, Unassigned	0	0	0
2000 | TOTAL LOCAL NONTAX SUPPORT	**8,967**	**5,000**	**0**
STATE, GENERAL PURPOSE			
3600 | State Forests	0	0	0
3900 | Other State General Purpose, Unassigned	0	0	0
3000 | TOTAL STATE, GENERAL PURPOSE	**0**	**0**	**0**
STATE, SPECIAL PURPOSE			
4100 | Special Purpose, Unassigned	4,886	21,160	0
4130 | State Matching Funding Assistance, Paid Direct to Districts	0	0	6,000,000
4230 | State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 | Other State Agencies, Unassigned	0	0	0
4330 | State Matching Funding Assistance - - Other	0	0	0
4000 | TOTAL STATE, SPECIAL PURPOSE	**4,886**	**21,160**	**6,000,000**
FEDERAL, GENERAL PURPOSE			

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
5200 | General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 | Impact Aid, Maintenance and Operation	0	0	0
5400 | Federal in lieu of Taxes	0	0	0
5500 | Federal Forests	0	0	0
5600 | Qualified Bond Interest Credit-Federal	0	0	0
5700 | Qualified Energy Investment Tax Credits	0	0	0
5000 | TOTAL FEDERAL, GENERAL PURPOSE	**0**	**0**	**0**
FEDERAL, SPECIAL PURPOSE			
6111 | Federal Special Purpose—SLFRF	0	0	XXXXX
6112 | Federal Special Purpose—ESSER II	0	0	XXXXX
6113 | Federal Special Purpose—ESSER III	0	0	XXXXX
6114 | Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 | Federal Special Purpose—Reserved G	0	0	XXXXX
6119 | Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6140 | Impact Aid-Construction	0	0	0
6176 | Targeted Assistance ESSER I	0	0	0
6200 | Direct Special Purpose Grants	0	0	0
6210 | E-Rate	0	0	0
6211 | Federal Special Purpose—SLFRF	0	0	XXXXX
6212 | Federal Special Purpose—ESSER II	0	0	XXXXX
6213 | Federal Special Purpose—ESSER III	0	0	XXXXX
6214 | Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 | Federal Special Purpose—Reserved G	0	0	XXXXX
6219 | Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6240 | Impact Aid-Construction	0	0	0
6276 | Targeted Assistance ESSER I	0	0	0
6300 | Federal Grants Through Other Agencies, Unassigned	0	0	0
6311 | Federal Special Purpose—SLFRF	0	0	XXXXX
6312 | Federal Special Purpose—ESSER II	0	0	XXXXX
6313 | Federal Special Purpose—ESSER III	0	0	XXXXX
6314 | Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 | Federal Special Purpose—Reserved G	0	0	XXXXX
6319 | Federal Special Purpose—Cares Act – Other	0	0	XXXXX
6340 | Impact Aid-Construction	0	0	0

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CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6376 | Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	**0**	**0**	**0**
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 | Program Participation, Unassigned	0	0	0
7000 | TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	**0**	**0**	**0**
REVENUES FROM OTHER ENTITIES			
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	**0**	**0**	**0**
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	0
9200 | Sale of Real Property	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0
9500 | Long-Term Financing	0	0	0
9900 | Transfers	0	0	0
9901 | Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	**0**	**0**	**0**
TOTAL REVENUES AND OTHER FINANCING SOURCES	**15,963**	**26,160**	**6,000,000**

Green Mountain School District No.103

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1100 | Local Property Tax	0	0	0
1300 | Sale of Tax Title Property	0	0	0
1400 | Local in lieu of Taxes	0	0	0
1500 | Timber Excise Tax	0	0	0
1600 | County-Administered Forests	0	0	0
1900 | Other Local Taxes	0	0	0
2200 | Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 | Investment Earnings	2,911	250	0
2450 | Other Interest Earnings	0	0	0
2500 | Gifts and Donations	0	0	0
2600 | Fines and Damages	0	0	0
2700 | Rentals and Leases	0	0	0
2800 | Judgement and Settlements	0	0	0
2900 | Local Support Nontax, Unassigned	0	0	0
3600 | State Forests	0	0	0
4100 | Special Purpose-Unassigned	0	0	0
4300 | Other State Agencies-Unassigned	0	0	0
4499 | Transportation Reimbursement Depreciation	41,689	52,250	46,182
5200 | General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 | Impact Aid, Maintenance and Operation	0	0	0
5400 | Federal in lieu of Taxes	0	0	0
5600 | Qualified Bond Interest Credit-Federal	0	0	0
5700 | Qualified Energy Investment Tax Credits	0	0	0
6100 | Special Purpose-OSPI Unassigned	0	0	0
6200 | Direct Special Purpose Grants	0	0	0
6300 | Federal Grants Through Other Entities-Unassigned	0	0	0
8100 | Governmental Entities	0	0	0
8101 | Governmental Entities	0	0	0
8500 | NonFederal ESD	0	0	0
9100 | Sale of Bonds	0	0	0
9300 | Sale of Equipment	0	0	0
9400 | Insurance Recoveries	0	0	0

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SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 | Long-Term Financing	149,137	0	0
9901 | Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	**193,737**	**52,500**	**46,182**
B. 9900 TRANSFERS IN (from the General Fund)	**0**	**0**	**0**
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	**193,737**	**52,500**	**46,182**
EXPENDITURES			
33 Transportation Equipment Purchases	0	263,831	258,000
34 Transportation Equimpment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	665	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	**665**	**263,831**	**258,000**
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	**18,717**	**32,582**	**32,582**
F. OTHER FINANCING USES (G.L.535) 3/	**0**	**0**	**0**
G. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	**174,355**	**-243,913**	**-244,400**
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	70,150	243,913	245,351
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL BEGINNING FUND BALANCE	**70,150**	**243,913**	**245,351**
G.L.898 Accounting Changes and Error Corrections	**XXXXX**	**XXXXX**	**XXXXX**
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

Green Mountain School District No.103

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	244,505	0	951
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
K. TOTAL ENDING FUND BALANCE (I+J)	**244,505**	**0**	**951**

1/ Includes interest portion of purchase contracts.

2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extingishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.