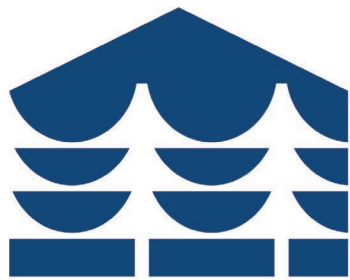

2025–26 Citizen’s Guide to the District’s Budget



**Edmonds
School District**

Edmonds School District No. 15
20420 68th Avenue West
Lynnwood, Washington 98036-7400
www.edmonds.wednet.edu

BOARD OF DIRECTORS

Dr. Nancy Katims, *President* (District 5)

Carin Chase, *Vice President/Legislative Rep* (District 1)

Keith Smith, *Director* (District 2)

Hawk Cramer, *Director* (District 3)

Thom Garrard, *Director* (District 4)

Dr. Rebecca Miner, Superintendent and Secretary to the Board

EDMONDS SCHOOL DISTRICT NO. 15

OFFICE OF THE SUPERINTENDENT

Dear Edmonds School District Community,

As we begin the 2025–2026 school year, I find myself reflecting on the growth and accomplishments of the past year and feeling energized by the opportunities ahead. I'm especially grateful for the continued partnership of our families, staff, and community members. Your support plays a vital role in helping our students thrive!

If we haven't yet had the chance to connect at a school event or in the community, I look forward to meeting you in the months ahead.

Enclosed is the 2025–2026 Edmonds School District Citizen's Guide to the Budget. This annual publication offers a clear and accessible overview of how our school district is funded and the financial realities we navigate. The guide is based on official budget documents submitted to the Office of the Superintendent of Public Instruction (OSPI), but is designed to be easier to understand than the full state filing. If you would like to review the complete budget, you can find that [on our website](#).

You can also explore additional budget information and resources on our website at: <https://www.edmonds.wednet.edu/our-district/district-information-reports/budget-information>.

Each year, our budget is reviewed through an independent audit conducted by the Washington State Auditor's Office to ensure fiscal transparency and accountability.

Thank you for taking the time to learn more about our district's financial picture. We welcome your feedback on how we can continue to improve this communication tool. Thank you for your steadfast support of our students, staff, and schools!

Sincerely,

Dr. Rebecca Miner
Superintendent

TABLE OF CONTENTS

TABLE OF CONTENTS	IV
OVERVIEW	1
<i>The District</i>	<i>1</i>
<i>The Budget Process</i>	<i>1</i>
ENROLLMENT AND STAFFING	2
<i>Why is Student Enrollment Important, and How is it Measured?</i>	<i>2</i>
<i>Enrollment Trends</i>	<i>2</i>
<i>Staffing</i>	<i>3</i>
THE BUDGET	4
<i>Five Funds of a School District</i>	<i>4</i>
GENERAL FUND RESOURCES	5
<i>Where Does Our Money Come From? – Revenue</i>	<i>5</i>
GENERAL FUND EXPENDITURES	7
<i>Where Does the Money Go?</i>	<i>7</i>
<i>Basic Education - Classroom Services</i>	<i>7</i>
<i>Special Education Services</i>	<i>8</i>
<i>Basic Education - Administration & Support Services</i>	<i>8</i>
<i>Other Programs</i>	<i>8</i>
<i>Transportation Services</i>	<i>8</i>
<i>Food Services</i>	<i>9</i>
APPENDIX I FUND SUMMARIES	10

OVERVIEW

The District

Edmonds School District is the eleventh largest school district in Washington State, encompassing the cities of Brier, Edmonds, Mountlake Terrace, Lynnwood, Woodway, and parts of unincorporated Snohomish County. We employ more than 3,500 full and part-time staff including teachers, substitutes, support personnel and administrators (certificated and classified staff). Edmonds School District operates one preschool early learning center, 20 elementary schools, two K-8 schools, four middle schools, four high schools, an options high school, a homeschool partnership program, and an online learning academy, in total serving over 20,000 full- and part-time students with varied needs and abilities.

The Budget Process

Our budget is a financial tool that guides the collection and distribution of resources in accordance with federal and state law, OSPI regulations, the School Board's educational priorities, District policies, as well as sound financial management principles. It is our educational plan expressed in dollars.

Our fiscal year begins September 1st and ends August 31st. The district begins the budget process in January and finalizes it when the Superintendent submits a recommended budget to the School Board, which adopts the budget by August 31st. The budget is a finance plan based on projected enrollment, projected revenues and other resources, program requirements, and any state or federal mandated changes. The budget is developed based on several assumptions that are made prior to the beginning of the district's fiscal year. These assumptions may or may not come to pass.

One of the largest variables that factors into the district's budget is enrollment, which drives revenue and staffing. Enrollment is based on viewing historical trends and cohort roll-up of grade groups from year-to-year. The enrollment projections are made in January of the current year, which is nine months in advance of the beginning of the budget year. The district bases its anticipated revenue upon, and staffs according to, the forecasted enrollment.

Once the budget is established and adopted by the School Board, we wait until September to see how our actual enrollment comes in compared to our budgeted enrollment. If enrollment comes in above what was budgeted, the district will receive more revenue from the state because of the increased student enrollment. However, if enrollment comes in below budget projections, the state decreases the amount of basic education revenue the district receives.

State law requires that certificated instructional staff must be notified by May 15th each year if their contract will not be renewed. When faced with decreased revenue from the state because of lower enrollment in the fall, the district cannot lay off certificated employees to compensate for the loss of revenue because our staff is already under contract. Therefore, the District needs to make other expenditure reductions to offset losses of revenue.

ENROLLMENT AND STAFFING

The following section discusses the importance of enrollment in determining our budget.

Why is Student Enrollment Important, and How is it Measured?

Most of the revenue we receive from the State is determined by student enrollment. Student enrollment is measured using either Annual Average Full-Time Equivalent (AAFTE) or Headcount, as follows:

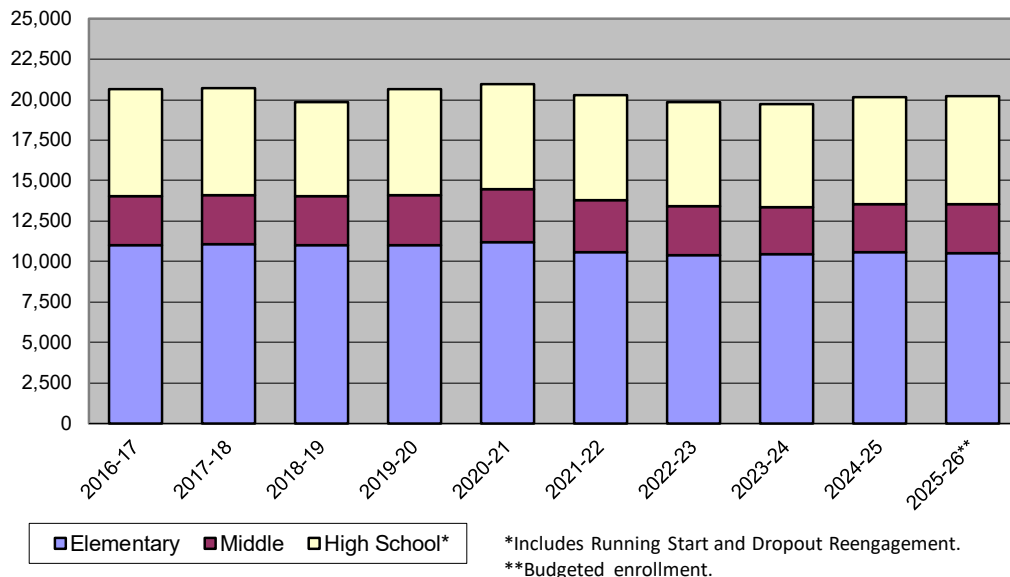
AAFTE measures the average amount of time a student is enrolled during a school year, and is normally used for determining funding. To be counted as full-time, a student must be enrolled for a minimum number of minutes on each prescribed count day for school months running from September through June. Students who attend less than full-time are considered less than 1.0 AAFTE.

STUDENT HEADCOUNT reflects the actual number of students who attend on a given day regardless of how many minutes per day they actually attend, and is normally used when considering physical capacity for facilities planning.

Enrollment Trends

Since the establishment of full-day kindergarten in 2013-14, enrollment has been approximately 20,000 students. Since 2020-21, enrollment has declined by nearly 1,000 students, with basic education enrollment stabilizing at about 18,400 students since 2022-23. Basic education enrollment is projected at 18,420 students, and Running Start and Open Doors Enrollment is expected to increase by 220. Total enrollment is budgeted at 20,205 students, an increase of 0.18% over the previous year's enrollment.

Student Enrollment 10-year History



Staffing

District staffing is also measured by Full-Time Equivalent (FTE), with 1.0 FTE being the equivalent of a full-time employee. The number of days an employee works varies among positions and bargaining groups. For instance, a 1.0 FTE teacher's base contract includes 183 days a year, for 7.33 hours per day. Administrative staff work year-round (up to 260 days).

School-based staffing levels, both certificated (instructional staff) and classified (non-certificated staff), are determined by student AAFTE for each school and are distributed according to our staffing standards.

Appendix I, page 1 shows the average annual FTE enrollment for each grade level in the Edmonds School District, along with full-time equivalent staffing for the current year and previous two years.

Certificated staff is budgeted at 1,409.951 FTE, an increase of 1.21% over last year's budget, and Classified staff is budgeted at 824.822 FTE, an increase of 1.75% over last year's budget.

THE BUDGET

A school district budget consists of five funds, each designated for a particular purpose and administered separately.

Five Funds of a School District

The **GENERAL FUND** accounts for daily operations. Included in this fund are all recurring financial activities, such as teacher salaries, office professionals, food services, custodial and maintenance support, utilities, transportation, and central administration costs. Revenue sources primarily include a state allocation based on student enrollment, local property taxes, state special purpose funding, federal special and general purpose funding, and local non-tax revenue.

The **ASSOCIATED STUDENT BODY (ASB) FUND** accounts for funds raised by students at each school. Each student body organization prepares, approves and submits an annual budget for Board approval. Revenues are derived from fundraisers, ASB cards and student sales. This fund may only be used for cultural, athletic, recreational and social student activities.

The **CAPITAL PROJECTS FUND** is used to finance and pay for capital improvements. These include land acquisition, construction of new buildings, site improvements, major building renovations, upgrades of major systems such as plumbing, electrical systems, heating systems, lighting systems, carpet and computers, and equipping new facilities. Revenues come primarily from bonds and capital levies, supplemented by state match and sales and lease of District property.

The **DEBT SERVICE FUND** accounts for the redemption of bonds and the payment of interest on bonds that were sold to fund capital improvements (proceeds from bond sales are credited to the Capital Projects Fund). Revenue for this fund comes from local property taxes. Interest on the 2021 limited general obligation bond will be paid for by ground leases.

The **TRANSPORTATION VEHICLE FUND** may only be used for the purchase, major repair, and rebuilding of school buses. Revenue for this fund primarily comes from the state and is based on the depreciation of each of our buses.

GENERAL FUND RESOURCES

Where Does Our Money Come From? – Revenue

The district receives funding from three primary sources. The State of Washington provides more than 72% of the funding for general operating costs, local property taxes collected under the voter-approved Educational Programs and Operations Levy provides for 15% of funding, and by Federal and Other local sources of revenue (4% each). Federal Elementary and Secondary School Emergency Relief Program funding (ESSER) ended 8/31/24. Refer to the following table for a summary of the General Fund’s financing sources over the past three years (Table 1, below).

**Table 1. General Fund Financing Sources
3-year Summary**

Source	Actual 2023-24	Budget 2024-25	Budget 2025-26
State General & Special	\$ 295,220,566	\$ 307,853,227	\$ 324,930,412
Local Taxes	62,020,714	63,866,110	70,283,932
Federal General & Special	21,235,821	15,893,558	16,921,163
Local Non-Tax	8,633,560	22,221,249	21,638,100
Other Sources	15,168,788	16,695,856	18,611,393
Total Revenue	\$ 402,279,449	\$ 426,530,000	\$ 452,385,000

State Funding

State revenue is generally divided into two categories: basic education apportionment and state special purpose categorical funding. Basic education apportionment is based on enrollment and the State’s average salary compensation that is then regionally adjusted. This revenue is used for core basic education programs, which include classroom teachers, librarians, counselors, paraeducators, nurses, school and department administration including principals and secretaries, and district-wide support, including the district office, custodial, maintenance, utilities, and basic education supplies. Basic Education funding also includes funding for Career and Technical Education, Alternative Learning Experiences, Dropout Reengagement, and Running Start.

State categorical funds are intended to pay for programs that supplement the Basic Education instructional program, and are provided by the state based on formulas specific to each program, and include restrictions on how they are to be used. Funding for categorical programs includes Special Education, Food Service, Pupil Transportation, Transitional Bilingual Education, Learning Assistance Program, Highly Capable, and other educational enhancements. These funds may not be used for other purposes.

Local School Programs and Operations Levy

For calendar years 2024 and 2025, Educational Programs and Operations Levies are capped at \$2.50 per \$1,000 of assessed valuation or \$2,500 per student plus inflation, whichever is lower. Educational Programs and Operations Levies can only be used for non-basic education expenditures. The state legislature has defined non-basic education expenditures as anything the state doesn't fully fund.

Local levies are approved by the voters within the school district based on a yearly amount over each of the next four years. Once voters approve the levy, the district is not allowed to collect any more money than what was approved, even if property values increase.

Local Revenues

Local revenues include revenues that the district receives from interest earnings, other miscellaneous programs such as summer school, sale of goods and services, facility rentals, meal sales, and grants from community-based organizations such as the PTA. All fees must be approved by the Superintendent annually.

Federal Funding

Federal funding is received by the district in the form of restricted grants that reimburse the district after resources have been spent for specific, supplementary programs of instruction. These revenues must be spent within the federal program that the funds are expected to support. Each program has specific restrictions, reporting requirements, and purchasing and cash flow regulations that must be followed. Federal grants include Title I (Closing Educational Achievement Gaps), Title II (Improving Teacher and Principal Quality), Title III (Multilingual Education), IDEA (Individuals with Disabilities Education Act – special education), Title VI (Indian Education), Carl Perkins (Vocational Education), and USDA National School Lunch and Breakfast Program. Because federal grants do not take into account the wage increase or benefit increases approved by the state, or midpoint increases for locally funded staff, the district either has to pay for these expenses from its local levy or reduce staffing.

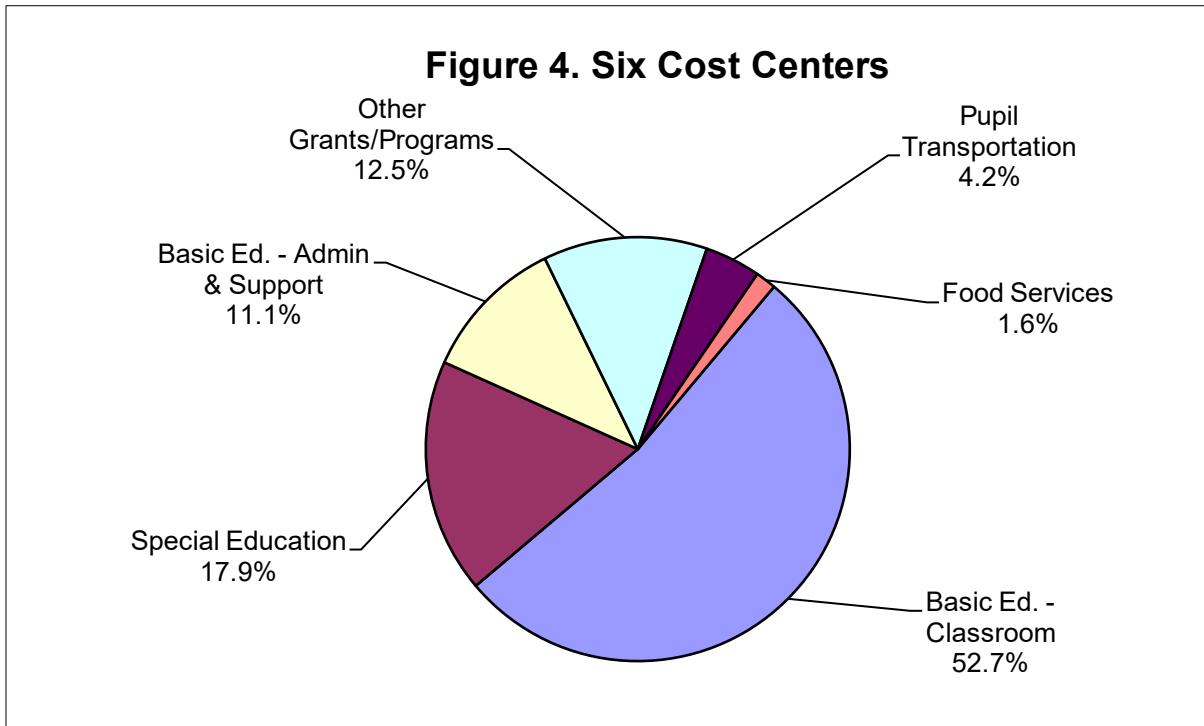
Other Financing Sources

Other financing sources include revenue from other school districts for special education services, grants from other government entities such as counties and educational service districts, or private foundations, and other financing sources such as sale of surplus property and transfers from other funds.

GENERAL FUND EXPENDITURES

Where Does the Money Go?

The district budget may be represented by six cost centers: basic education classroom services, special education services, basic education administration and support, other grants and programs, transportation services, and food services. These cost centers help to present a visual picture of the district and its many programs and services.



Basic Education - Classroom Services

The district offers a full program of basic education services to students. Each school is equipped with a library, counseling services, and nursing services. Extra-curricular programs are available at the middle and high school level, and parent participation in the educational process is extremely high. PTA and parental support is vital to the success of Edmonds School District.

The district offers the latest technology to support student learning. Teachers are provided opportunities to learn how to use technology in the classroom to best enhance the learning environment. Equipment and software tools are upgraded on a continuous basis.

The district also provides many co-curricular and extracurricular opportunities for students through sports, music, and student clubs. These activities are designed to promote physical, intellectual, and leadership development. In addition, high school students are able to participate in Science Technology Engineering and Math (STEM), International Baccalaureate (IB), Advanced Placement

(AP) courses, Edmonds Career Access Program (EdCAP) (a.k.a. Dropout Reengagement), or Running Start programs that enable students to earn college credit for classes taken in high school while advancing their standing in higher education and in the pursuit of a future career. Support for homeschooled students and online learning classes are also offered as Alternative Learning Experiences (ALE). These programs and services are budgeted at \$237.1 million; 52.7% of the total operating budget.

Special Education Services

The district serves more than 3,400 special education students, ages 3-21. Services are designed to provide an individualized educational program to meet the needs of each student. The district contributes almost \$11.1 million of levy funds to backfill the shortfall in funding created by the state's funding formula. Program expenditures are budgeted at \$80.3 million including \$4.5 million in Federal Funding; 17.9% of the total operating budget.

Basic Education - Administration & Support Services

Support services for the district connect our many schools and programs through educational leadership and by providing the materials, equipment, facilities and other support needed for a quality educational environment. The departments in this cost center provide for the governance of the district, the hiring of district staff, fiscal support and payroll, custodial, and maintenance staff members, and maintaining the grounds and buildings to ensure a safe and quality learning environment. Many of the items we all take for granted, such as heat, lights, water, telephones, insurance, warehousing services and data processing services are associated with support services. Administration and Support Services amount to \$49.8 million; 11.1% of the total operating budget.

Other Grants/Programs

The district provides a number of other educational programs including Federal Title I and State Learning Assistance, National Board Certification, Multilingual Education, Indian Education, Highly Capable, Early Childhood Education and Assistance Program (ECEAP), Puget Sound Taxpayer Accountability Account (PSTAA), other state and local grants, and fee-for-service programs that include facilities rental, inclusive preschool, summer school, and levy funded programs. This category also includes basic education expenditures not funded by the state. Total expenditures of these programs amount to nearly \$56.2 million, or 12.5% of the total operating budget. The cost of these programs is supplemented by the Educational Programs and Operations Levy.

Transportation Services

In our district, more than one-third of students ride the school bus to and from school on a daily basis. The district operates about 120 school bus routes which are driven by school bus drivers employed by the District. Buses are owned by the District and maintained by District shop staff. District buses travel about 1.7 million miles each year. The district's transportation program is budgeted at \$19.1 million or about 4.2% of the district's total operating budget. State transportation funding is allocated in part based on student ridership. Most transportation costs are expected to be funded by Washington State as part of its constitutional obligation to fully fund basic education. Any funding shortfall is made up from local funds even though Washington State is constitutionally required to fully fund transportation as part of basic education.

Food Services

Food & Nutrition Services serves over 3,500 breakfasts and 6,500 lunches to students and staff members daily. The Food & Nutrition Services Department is funded by state, federal, and local revenue. Since 2023, multiple schools provide no-cost student breakfast and student lunch based on the school's poverty rate. Some of these schools are qualified for Community Eligibility Provision (CEP) with federal funding. Washington State legislation also agreed to cover meals at elementary schools with over 40% Free and Reduced Rates by application. Annually, the department budget is \$7.1 million and represents about 1.6% of the district's overall district budget.

APPENDIX I

FUND SUMMARIES

**Fund 1 - General Fund
Budget Comparisons**

Enrollment (FTE)

	Actual 2023-24	Budget 2024-25	Budget 2025-26	% Change
FTE ENROLLMENT COUNTS				
Elementary K-6	10,342.02	10,335.00	10,265.00	-0.68%
Middle School 7-8	2,814.74	2,795.00	2,885.00	3.22%
High Schools 9-12	5,301.85	5,300.00	5,270.00	-0.57%
Running Start (College Classes)	525.78	510.00	610.00	19.61%
Dropout Reengagement (EdCAP)	207.63	220.00	340.00	54.55%
ALE (Homeschool and E-Learning)	912.39	826.00	835.00	1.09%
Total Enrollment	20,104.41	19,986.00	20,205.00	1.10%

Staffing (FTE)

	Actual 2023-24	Budget 2024-25	Budget 2025-26	% Change
Certificated Staff	1,412.04	1,393.06	1,409.951	1.2%
Classified Staff	831.00	810.65	824.822	1.7%
Total Staff	2,243.04	2,203.71	2,234.773	1.4%

Budgeted Revenues

	Actual 2023-24	Budget 2024-25	Budget 2025-26	% Change
State General & Special	\$ 217,519,561	\$ 227,257,886	\$ 234,433,335	3.2%
Local Taxes	62,020,714	63,866,110	70,283,932	10.0%
Federal General & Special	98,936,826	96,488,899	107,418,240	11.3%
Local Non-Tax	8,633,560	22,221,249	21,638,100	-2.6%
Other Sources	15,168,788	16,695,856	18,611,393	11.5%
Total Budgeted Revenues	\$ 402,279,449	\$ 426,530,000	\$ 452,385,000	6.1%

Budgeted Expenditures

	Actual 2023-24	Budget 2024-25	Budget 2025-26	% Change
Salaries and Benefits	\$ 347,175,918	\$ 359,824,855	\$ 379,765,104	5.5%
Supplies & Materials	12,468,597	22,685,600	21,051,557	-7.2%
Contract Services	37,946,549	42,908,218	48,818,319	13.8%
Travel	474,724	64,007	67,735	5.8%
Capital Outlay	707,933	117,320	42,285	-64.0%
Total Budgeted Expenses	\$ 398,773,721	\$ 425,600,000	\$ 449,745,000	5.7%

	Actual 2023-24	Budget 2024-25	Budget 2025-26	% Change
Avg Certificated Salary	\$ 135,073	\$ 140,953	\$ 145,218	3.0%
Avg Classified Salary	\$ 84,627	\$ 88,135	\$ 89,973	2.1%

**FUND 1 - General Fund
Budget Summary**

Beginning Fund Balance 9-1-2025	
Reserve for Inventory	\$ 2,675,000
Restricted Revenues, Self- Insurance, Uninsured Risks	7,235,000
Unassigned Minimum Fund Balance Policy	16,560,000
Assigned to Other Purposes	3,525,000
Unassigned Fund Balance	<u>228,000</u>
Total Beginning Fund Balance	\$ 30,223,000
Revenue:	
EPO Levy	\$ 70,283,932
Tuition/Fees/Gifts/Fines/Rents/Interest	21,638,100
State Funding	324,930,412
Federal Funding	16,921,163
Other District/Agency Funds	<u>18,611,393</u>
Total Revenue	452,385,000
Total Available Resources	\$ 482,608,000
Expenditures:	
Basic Education - Classroom	\$ 237,161,789
Basic Education - Support Services	\$ 80,364,249
Special Education	\$ 49,782,113
Food Services	\$ 56,234,137
Transportation	\$ 19,125,000
Other Grants/Programs	<u>\$ 7,077,712</u>
Total Expenditures	449,745,000
Transfers/Adjustments	
Ending Fund Balance 8-31-2026	
Reserve for Inventory	\$ 2,675,000
Restricted Revenues, Self- Insurance, Uninsured Risks	4,665,000
Assigned to Other Purposes	3,525,000
Unassigned Minimum Fund Balance Policy	17,989,800
Unassigned Fund Balance	<u>2,008,200</u>
Total Ending Fund Balance	\$ 32,863,000

General Fund - Used for recording day to day operational expenses of the school district.

**Fund 2 - Capital Projects Fund
Budget Summary**

Beginning Fund Balance 9-1-2025		\$ 213,038,000
Revenue:		
Local Property Tax	\$ 30,000,000	
Local Nontax Support	10,817,500	
State Match	2,750,000	
Other Entities	2,215,300	
Other Financing Sources		
Transfer from Debt Service Fund	-	
Total Revenue		<u>45,782,800</u>
Total Available Resources		\$ 258,820,800
Expenditures:		
Sites	\$ 18,644,527	
Buildings	127,390,973	
Equipment	32,892,667	
Energy	191,212	
Sales and Leases	50,000	
Bond Issuance	-	
Debt Expenditures	-	
Total Expenditures		<u>179,169,379</u>
Transfers/Adjustments		(16,440,021)
Ending Fund Balance 8-31-2026		<u><u>\$ 63,211,400</u></u>

Capital Projects Fund - Used for the acquisition of school sites, the construction of new schools, or the renovation of existing schools.

**Fund 3 - Debt Service Fund
Budget Summary**

Beginning Fund Balance 9-1-2025		\$ 15,870,000
Revenue:		
Local Property Tax	\$ 41,771,493	
State Forest Revenue	-	
Federal Revenue	-	
Other Financing Sources	5,191,850	
Total Revenue	46,963,343	46,963,343
Total Available Resources		\$ 62,833,343
Expenditures:		
Bonds Redeemed	\$ 26,790,000	
Interest on Bonds	17,780,000	
Transfer Fees	420,000	
Transfer to Capital Projects Fund	510,000	
Total Expenditures	45,500,000	45,500,000
Ending Fund Balance 8-31-2026		\$ 17,333,343

Debt Service Fund - Pays the principal and interest payments on outstanding bonds which were sold to pay for building new schools and remodeling existing schools.

**Fund 4 - Associated Student Body Fund
Budget Summary**

Beginning Fund Balance 9-1-2025		\$ 1,400,000
Revenue:		
General ASB	\$ 992,096	
Athletics	1,068,969	
Classes	80,150	
Clubs	1,027,965	
Private Monies	56,820	
Total Revenue		3,226,000
Total Available Resources		\$ 4,626,000
Expenditures:		
General ASB	\$ 852,373	
Athletics	1,345,564	
Classes	79,689	
Clubs	1,108,974	
Private Monies	58,400	
Total Expenditures		3,445,000
Ending Fund Balance 8-31-2026		\$ 1,181,000

Associated Student Body Fund - A special fund used for student activities in student government, athletic programs, classes, and clubs.

**Fund 5 - Transportation Vehicle Fund
Budget Summary**

Beginning Fund Balance 9-1-2025		\$ 11,098,000
Revenue:		
Local Property Tax		
Investment Earnings	200,000	
State Depreciation Reimbursement	1,325,000	
Sale of Equipment	25,000	
Compensated Loss of Fixed Assets	-	
Total Revenue		<u>1,550,000</u>
Total Available Resources		\$ 12,648,000
Expenditures:		
School Bus Purchases		<u>3,000,000</u>
Ending Fund Balance 8-31-2026		<u><u>\$ 9,648,000</u></u>

Transportation Vehicle Fund - Used exclusively for the purchase of school buses for student transportation.