



Budget Advisory Committee

November 20, 2025

Agenda for Today:

01

Budget Status Update

2025-26 Update – Enrollment & Budget Status

02

February, 2026 Election

Bond & Levy Work

03

BAC Membership

Budget Advisory Committee Membership

04

24-25 Final Report

2024-25 Year End report



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01

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2025-26 Update – Enrollment & Budget Status



Annual Budget Cycle

Budget Adoption & Implementation

- Budget Hearing & Board Adoption (August)
- Summer Implementation

Comparisons & Adjustments

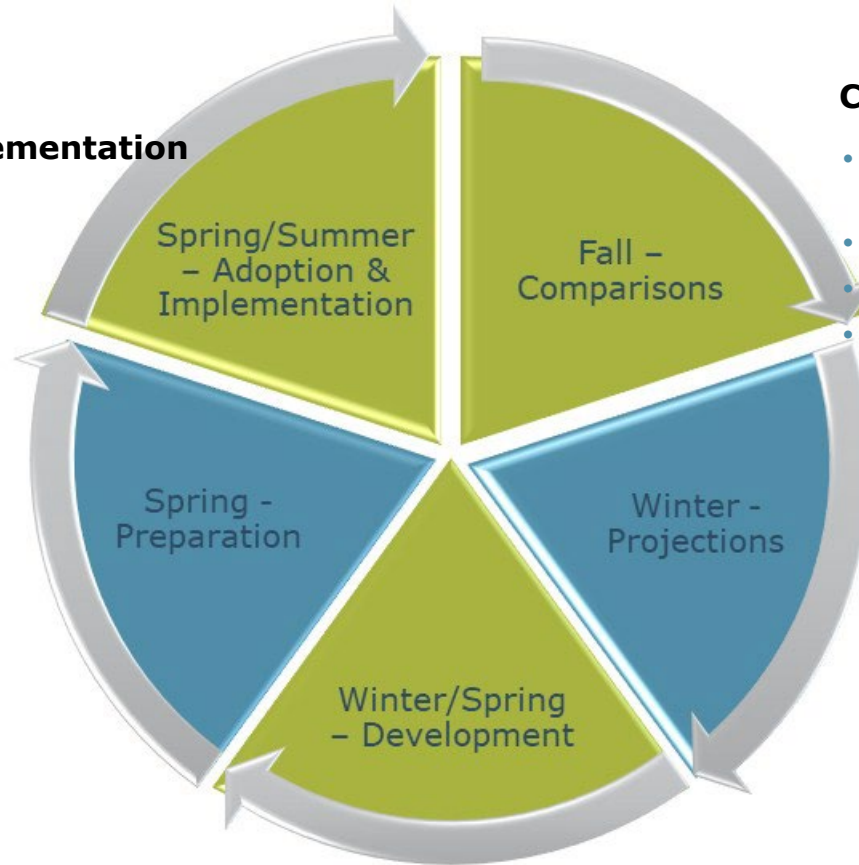
- Actual Student Enrollment
- Actual Staffing Alignment
- State & Federal Revenue
- Local Commitments

Budget Preparation

- Incorporate recommended budget reductions/additions
- F203 (following Legislative session)
- F195 (following Legislative Session)
- Balance – additional adjustments

Projections

- Student Enrollment – based on January Enrollment
- Projected Expenditure increases/decreases
- State & Federal Revenue Projections & Variances
- Legislative Focus



Budget Development

- Budget Advisory Committee
- Budget Parameters
- Balanced Educational Program

Enrollment Actual Average FTE: Sep-Nov

Monroe School District
Enrollment Analysis
2025-2026 Budget Vs. Actual
As of November 2025



All Programs

Traditional Buildings

Alternative & Other Programs

	Budget YTD Avg	Actual YTD Avg	# Variance	% Variance		Budget YTD Avg	Actual YTD Avg	# Variance	% Variance		Budget YTD Avg	Actual YTD Avg	# Variance	% Variance
K	397.0	356.1	(40.9)	-10.3%		341.0	313.3	(27.7)	-8.1%		56.0	42.7	(13.3)	-23.7%
1	413.0	407.9	(5.1)	-1.2%		357.0	334.3	(22.7)	-6.3%		56.0	73.6	17.6	31.4%
2	411.0	411.7	0.7	0.2%		371.0	356.0	(15.0)	-4.0%		40.0	55.7	15.7	39.3%
3	458.0	458.6	0.6	0.1%		383.0	376.1	(7.0)	-1.8%		75.0	82.6	7.6	10.1%
4	443.0	433.2	(9.8)	-2.2%		369.0	354.0	(15.0)	-4.1%		74.0	79.2	5.2	7.0%
5	417.0	423.1	6.1	1.5%		346.0	337.2	(8.8)	-2.5%		71.0	85.8	14.8	20.9%
6	455.0	460.1	5.1	1.1%		379.0	373.7	(5.3)	-1.4%		76.0	86.4	10.4	13.7%
7	476.0	474.9	(1.1)	-0.2%		397.0	389.8	(7.2)	-1.8%		79.0	85.1	6.1	7.8%
8	427.0	440.2	13.2	3.1%		337.0	340.2	3.2	1.0%		90.0	100.0	10.0	11.1%
9	463.0	446.1	(16.9)	-3.7%		369.0	362.5	(6.5)	-1.8%		94.0	83.6	(10.4)	-11.1%
10	437.0	451.4	14.4	3.3%		351.0	360.3	9.3	2.7%		86.0	91.0	5.0	5.9%
11	373.0	339.8	(33.2)	-8.9%		300.0	276.5	(23.5)	-7.8%		73.0	63.3	(9.7)	-13.3%
12	325.0	314.6	(10.4)	-3.2%		245.0	233.1	(11.9)	-4.9%		80.0	81.6	1.6	2.0%
	5,495.0	5,417.6	(77.4)	-1.4%		4,545.0	4,407.1	(137.9)	-3.0%		950.0	1,010.6	60.6	6.4%
RS	159.00	193.99	34.99	22.0%										
	5,654.00	5,611.62	(42.38)	-0.7%										

October Enrollment History:

Traditional Buildings

Elementary Schools

Chain Lake Elementary	530.00	545.80	357.00	402.00	433.00	429.04	415.04	417.09
Frylands Elementary	442.00	424.00	339.00	375.00	359.00	352.00	357.00	357.00
Frank Wagner Elementary	563.00	556.00	516.00	549.00	563.69	528.00	527.00	452.20
Maltby Elementary	437.00	443.00	326.00	324.00	322.00	318.01	333.01	329.02
Salem Wood Elementary	517.00	523.00	416.00	427.00	455.00	478.00	516.00	522.08
	2489.00	2491.80	1954.00	2077.00	2132.69	2105.05	2148.05	2077.39

Middle Schools

Hidden River Middle	447.87	416.96	353.30	316.32	325.34	300.17	311.17	310.00
Park Place Middle	771.12	831.08	772.77	785.86	747.68	717.87	756.02	794.56
	1218.99	1248.04	1126.07	1102.18	1073.02	1018.04	1067.19	1104.56

Monroe High School	1489.86	1462.53	1337.29	1391.36	1385.33	1354.06	1321.64	1236.00
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Traditional Building Totals	5197.85	5202.37	4417.36	4570.54	4591.04	4477.15	4536.88	4417.95
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Alternative Learning Experiences (ALEs)

Leaders in Learning	38.33	56.84	41.40	48.34	60.86	46.29	34.29	52.01
Sky Valley Education Center	748.00	668.89	739.69	708.43	730.54	781.27	869.80	953.21
	786.33	725.73	781.09	756.77	791.40	827.56	904.09	1005.22

Other Programs

OOD Sped	9.00	9.96	8.00	10.00	16.85	17.46	21.00	0.00
Transition to Kindergarten	0.00	0.00	0.00	0.00	0.00	32.50	49.50	46.00
	9.00	9.96	8.00	10.00	16.85	49.96	70.50	46.00

Alternative/Other Program Totals	795.33	735.69	789.09	766.77	808.25	877.52	974.59	1051.22
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District Total	5,993.18	5,938.06	5,206.45	5,337.31	5,399.29	5,354.67	5,511.47	5,469.17
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Running Start	219.07	179.57	202.17	182.98	151.35	143.87	159.1	195.42
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District Total Including Running Start	6,212.25	6,117.63	5,408.62	5,520.29	5,550.64	5,498.54	5,670.57	5,664.59
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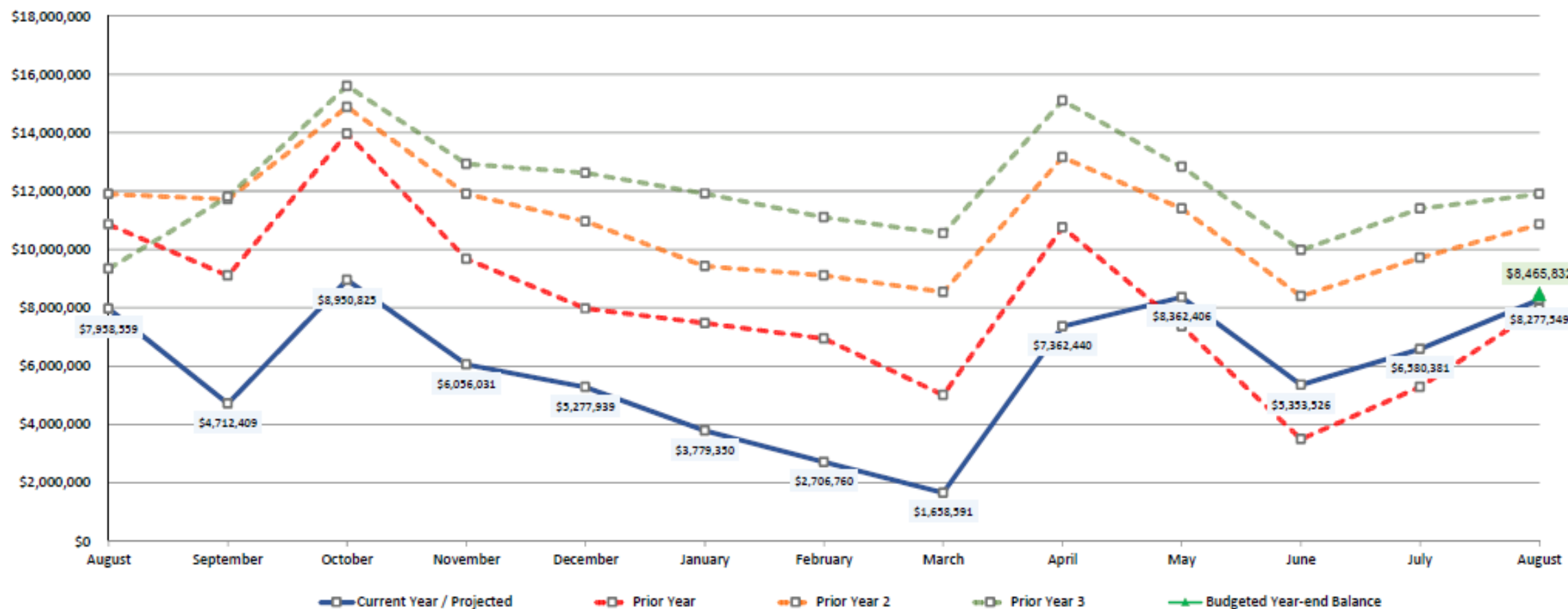
10--GENERAL FUND-- FUND BALANCE -- AGENCY ACCOUNTS -- Revised -- BUDGET-STATUS-REPORT
Fiscal Year 2025 (September 1, 2025 - August 31, 2026)For the MONROE SCHOOL DISTRICT NO. 103 School District for the Month of October, 2025

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 LOCAL TAXES	18,205,534	6,902,734.96	7,170,869.51		11,034,664.49	39.39
2000 LOCAL SUPPORT NONTAX	4,152,500	188,952.41	338,393.05		3,814,106.95	8.15
3000 STATE, GENERAL PURPOSE	64,902,665	5,179,721.84	11,006,908.92		53,895,756.08	16.96
4000 STATE, SPECIAL PURPOSE	23,408,212	1,499,948.20	3,178,269.26		20,229,942.74	13.58
5000 FEDERAL, GENERAL PURPOSE	14,000	.00	.00		14,000.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	4,881,084	120,931.91	120,931.91		4,760,152.09	2.48
7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
8000 OTHER AGENCIES AND ASSOCIATES	1,581,000	.00	.00		1,581,000.00	0.00
9000 OTHER FINANCING SOURCES	205,000	.00	76,842.90		128,157.10	37.48
<u>Total REVENUES/OTHER FIN. SOURCES</u>	117,349,995	13,892,289.32	21,892,215.55		95,457,779.45	18.66
<u>B. EXPENDITURES</u>						
00 Regular Instruction	59,058,944	4,999,039.66	10,508,635.03	43,976,316.70	4,573,992.27	92.26
10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
20 Special Ed Instruction	19,440,320	1,627,395.48	3,022,214.47	16,163,856.97	254,248.56	98.69
30 Voc. Ed Instruction	4,635,710	394,070.23	831,853.86	3,372,704.67	431,151.47	90.70
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	5,291,029	379,710.63	893,639.44	3,560,457.21	836,932.35	84.18
70 Other Instructional Pgms	4,776,486	25,487.83	74,261.53	201,321.70	4,500,902.77	5.77
80 Community Services	721,681	71,498.59	132,720.80	508,318.25	80,641.95	88.83
90 Support Services	23,421,310	2,156,670.77	5,436,624.28	15,413,135.69	2,571,550.03	89.02
<u>Total EXPENDITURES</u>	117,345,480	9,653,873.19	20,899,949.41	83,196,111.19	13,249,419.40	88.71
C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u> <u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	4,515	4,238,416.13	992,266.14		987,751.14	> 1000
F. <u>TOTAL BEGINNING FUND BALANCE</u>	8,461,317		7,958,558.65			
G. <u>GLS 896, 897, 898 ACCOUNTING</u> <u>CHANGES AND ERROR CORRECTIONS (+OR-)</u>	XXXXXXXXXX		.00			
H. <u>TOTAL ENDING FUND BALANCE</u> <u>(E+F + OR - G)</u>	8,465,832		8,950,824.79			

General Fund | Month-End Balances

For the Period Ending October 31, 2025

Month-End Balances (Year-over-Year Trend)



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February, 2026 Election

Bond & Levy Work



Resolution 6-2025:

A RESOLUTION of the Board of Directors of the Monroe School District No. 103, Snohomish County, Washington, providing for the form of the ballot proposition and specifying certain other details concerning submission to the qualified electors of the District at a special election to be held therein on February 10, 2026, of a proposition for the issuance of its general obligation bonds in the aggregate principal amount of not to exceed \$152,048,846, or so much thereof as may be issued under the laws governing the indebtedness of school districts for the purpose of providing funds to construct, equip, renovate, expand and make certain capital improvements to the facilities of the District and authorizing the Superintendent and Chief Financial Officer to submit a request for eligibility for the Washington State School District Credit Enhancement Program.



Resolution 7-2025:

A RESOLUTION of the Board of Directors of the Monroe School District No. 103, Snohomish County, Washington, providing for the submission to the qualified electors of the District at a general election to be held therein on February 10, 2026, of the proposition of whether excess taxes should be levied of \$23,120,511 in 2026 for collection in 2027, \$24,369,039 in 2027 for collection in 2028, \$25,672,800 in 2028 for collection in 2029, and \$26,944,399 in 2029 for collection in 2030, said excess taxes to pay part of the cost of educational programs and maintenance and operations support of the District.



Pro/Con Committee work

Monroe School District will have **two funding measures on the February 2026 special election ballot**. These measures work together to ensure all students have access to updated learning supports, facilities, and technology.

The School Construction Bond would fund school construction, safety & security upgrades, accessibility updates, modernization, and major maintenance projects designed to provide adequate, safe, modern facilities for our students and community. Bonds provide local funding for these projects, which are not funded by the state.

The renewal of the Educational Programs & Operations Levy (EP&O) would continue funding for educational programs, services, and staff that support the students of Monroe. This levy fills the gap between what the state provides and Monroe School District's operating costs. This is not a new tax; it renews the existing four-year levy set to expire at the end of 2026.

Levies support the day-to-day operations that keep schools running well, including:

- Student programs and classroom support
- School safety and security staff and equipment
- Athletics, activities, and extracurricular opportunities
- Technology device updates
- Curriculum updates
- Additional teachers beyond what the state funds to maintain reasonable class sizes and student support
- Additional counselors, nurses, paraeducators, and custodians beyond what the state funds
- Materials, supplies, and operating costs

Pro/Con Committee Requirement

As part of the Snohomish County election process, the district is required to request up to three members for each of the following:



Pro/Con Committee work

- **A pro committee** that will write a statement for (in favor of) of the district's **School Construction Bond** and a rebuttal to the con committee's statement for the voters' pamphlet.
- **A con committee** that will write a statement against the district's **School Construction Bond** and rebuttal to the pro committee's statement for the voters' pamphlet.
- **A pro committee** that will write a statement for (in favor of) of the district's **Renewal Educational Programs & Operations Levy** and a rebuttal to the con committee's statement for the voters' pamphlet.
- **A con committee** that will write a statement against the district's **Renewal Educational Programs & Operations Levy** and rebuttal to the pro committee's statement for the voters' pamphlet.

The Snohomish County Voters' Pamphlet will include the names of the appointed committee members with the statements submitted.

All committee members must be residents within the [school district's boundaries](#). There is a limit of three members per committee, though committees may seek input from others when developing their statements. Members may serve on more than one committee.

To apply, fill out [this form](#) by noon on December 2, 2025.

The Monroe School District Board of Directors will appoint committee members at the December 8, 2025 school board meeting to meet the December 12, 2025 filing deadline with the Elections Department. If at least one person does not submit their interest to the school district for a committee, Snohomish County Elections will attempt to find interested persons, who reside within the district, and appoint them to the committee.

Snohomish County Elections will contact the committees' chairperson with submission requirements and deadlines.

You can learn more about the elections process here: <https://www.snohomishcountywa>.



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Budget Advisory Committee Membership



New Member Survey Questions:



- 1) What questions do we want to ask on our new member application forms.
- 2) How many new members are we looking for?
- 3) Do we want to establish an attendance requirement?

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Meetings for Fiscal Year 25-26:

October 16, 2025
November 20, 2025
December 18, 2025
January 15, 2026
February 19, 2026
March 19, 2026
April 16, 2026
May 21, 2026
June 18, 2026

All meetings start at 6:00PM and have a scheduled ending of 7:30PM





Questions?