



Budget Advisory Committee

December 18, 2025

Agenda for Today:

01

Budget Status Update

2025-26 Committee Work

02

25-26 Status Update

2025-26 Enrollment/Budget Status

03

26-27 Kickoff

Where we start in January



Agenda for Today:

01

Who are we?

2025-26 Committee Work



Turn & Talk:

- 1) Review Application for new members
 - a) Any recommendations?
 - b) Distribution Timeline (change from application)
 - Week of January 5th – Sent out
 - Week of January 19th – deadline to apply
- 2) Review 25-26 Charter
 - a) Any recommended changes and or additions
- 3) Review the Community Guide to the Budget
 - a) Anything need clarification?
- 4) Transparency Index survey distribution in January
 - a) What should we expect?



Agenda for Today:

01

Who are we?

2025-26 Committee Work

02

25-26 Status

2025-26 Enrollment/Budget Status



Enrollment Actual Average FTE: Sep-Dec



Monroe School District
Enrollment Analysis
2025-2026 Budget Vs. Actual
As of December 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	313.0	(28.0)	-8.2%	56.0	43.1	(12.9)	-23.1%
1	413.0	408.0	(5.1)	-1.2%	357.0	334.3	(22.8)	-6.4%	56.0	73.7	17.7	31.6%
2	411.0	412.3	1.3	0.3%	371.0	356.3	(14.7)	-4.0%	40.0	56.0	16.0	40.0%
3	458.0	459.2	1.2	0.3%	383.0	376.5	(6.5)	-1.7%	75.0	82.7	7.7	10.2%
4	443.0	433.5	(9.5)	-2.1%	369.0	354.5	(14.5)	-3.9%	74.0	79.0	5.0	6.7%
5	417.0	423.1	6.1	1.5%	346.0	337.0	(9.0)	-2.6%	71.0	86.1	15.1	21.3%
6	455.0	460.5	5.5	1.2%	379.0	374.0	(5.0)	-1.3%	76.0	86.5	10.5	13.8%
7	476.0	475.6	(0.4)	-0.1%	397.0	390.0	(7.0)	-1.8%	79.0	85.6	6.6	8.4%
8	427.0	439.7	12.7	3.0%	337.0	339.8	2.8	0.8%	90.0	99.9	9.9	11.0%
9	463.0	445.9	(17.1)	-3.7%	369.0	362.3	(6.7)	-1.8%	94.0	83.7	(10.3)	-11.0%
10	437.0	451.5	14.5	3.3%	351.0	358.8	7.8	2.2%	86.0	92.7	6.7	7.8%
11	373.0	339.8	(33.2)	-8.9%	300.0	275.5	(24.5)	-8.2%	73.0	64.4	(8.6)	-11.8%
12	325.0	316.4	(8.6)	-2.6%	245.0	231.7	(13.3)	-5.4%	80.0	84.7	4.7	5.9%
	5,495.0	5,421.6	(73.4)	-1.3%	4,545.0	4,403.6	(141.4)	-3.1%	950.0	1,017.9	67.9	7.2%
RS	159.00	193.96	34.96	22.0%								
	5,654.0	5,615.5	(38.5)	-0.7%								

10--GENE For the MONROE SCHOOL DISTRICT NO. 103 School District for the Month of November, 2025

For the	<u>MONROE SCHOOL DISTRI</u>	<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>ANNUAL BUDGET</u>	<u>ACTUAL FOR MONTH</u>	<u>ACTUAL FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
		1000 LOCAL TAXES	18,205,534	778,656.06	7,949,525.57		10,256,008.43	43.67
		2000 LOCAL SUPPORT NONTAX	4,152,500	135,870.53	474,263.58		3,678,236.42	11.42
<u>A. REVENUES/OTHER FIN. SOURCES</u>		3000 STATE, GENERAL PURPOSE	64,902,665	3,237,326.16	14,244,235.08		50,658,429.92	21.95
1000 LOCAL TAXES		4000 STATE, SPECIAL PURPOSE	23,408,212	1,389,182.41	4,567,451.67		18,840,760.33	19.51
2000 LOCAL SUPPORT NONTAX		5000 FEDERAL, GENERAL PURPOSE	14,000	.00	.00		14,000.00	0.00
3000 STATE, GENERAL PURPOSE		6000 FEDERAL, SPECIAL PURPOSE	4,881,084	329,830.98	450,762.89		4,430,321.11	9.23
4000 STATE, SPECIAL PURPOSE		7000 REVENUES FR OTH SCH DIST	0	.00	.00		.00	0.00
5000 FEDERAL, GENERAL PURPOSE		8000 OTHER AGENCIES AND ASSOCIATES	1,581,000	.00	.00		1,581,000.00	0.00
6000 FEDERAL, SPECIAL PURPOSE		9000 OTHER FINANCING SOURCES	205,000	.00	76,842.90		128,157.10	37.48
7000 REVENUES FR OTH SCH DIST								
8000 OTHER AGENCIES AND ASSOCIATES								
9000 OTHER FINANCING SOURCES								
		<u>Total REVENUES/OTHER FIN. SOURCES</u>	117,349,995	5,870,866.14	27,763,081.69		89,586,913.31	23.66
<u>Total REVENUES/OTHER FIN. SOUR</u>		<u>B. EXPENDITURES</u>						
		00 Regular Instruction	59,124,263	4,986,464.82	15,495,099.85	39,565,428.85	4,063,734.30	93.13
<u>B. EXPENDITURES</u>		10 Federal Stimulus	0	.00	.00	0.00	.00	0.00
00 Regular Instruction		20 Special Ed Instruction	19,440,320	1,838,534.44	4,860,748.91	14,676,466.34	96,895.25	100.50
10 Federal Stimulus		30 Voc. Ed Instruction	4,635,710	396,567.67	1,228,421.53	3,023,555.72	383,732.75	91.72
20 Special Ed Instruction		40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
30 Voc. Ed Instruction		50+60 Compensatory Ed Instruct.	5,291,029	379,392.96	1,273,032.40	3,181,388.11	836,608.49	84.19
40 Skills Center Instruction		70 Other Instructional Pgms	4,711,166	30,021.99	104,283.52	181,327.73	4,425,554.75	6.06
50+60 Compensatory Ed Instruct.		80 Community Services	721,681	64,451.90	197,172.70	435,759.66	88,748.64	87.70
70 Other Instructional Pgms		90 Support Services	23,421,310	2,139,815.54	7,576,439.82	13,672,935.04	2,171,935.14	90.73
80 Community Services								
90 Support Services								
		<u>Total EXPENDITURES</u>	117,345,479	9,835,249.32	30,735,198.73	74,736,861.45	11,873,418.82	89.88
<u>Total EXPENDITURES</u>								
		C. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
C. <u>OTHER FIN. USES TRANS. OUT (GL</u>								
		D. <u>OTHER FINANCING USES (GL 535)</u>	0	.00	.00			
D. <u>OTHER FINANCING USES (GL 535)</u>								
		E. <u>EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
E. <u>EXCESS OF REVENUES/OTHER FIN.S</u>		<u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	4,516	3,964,383.18-	2,972,117.04-		2,976,633.04-	< 1000-
<u>OVER(UNDER) EXP/OTH FIN USES (A-E</u>								
		F. <u>TOTAL BEGINNING FUND BALANCE</u>	8,461,317		7,958,558.65			
F. <u>TOTAL BEGINNING FUND BALANCE</u>								
		G. <u>GLS 896, 897, 898 ACCOUNTING</u>	XXXXXXXXXX		.00			
G. <u>GLS 896, 897, 898 ACCOUNTING</u>		<u>CHANGES AND ERROR CORRECTIONS</u>						
<u>CHANGES AND ERROR CORRECTIONS</u>								
		H. <u>TOTAL ENDING FUND BALANCE</u>	8,465,833		4,986,441.61			
H. <u>TOTAL ENDING FUND BALANCE</u>		<u>(E+F + OR - G)</u>						
<u>(E+F + OR - G)</u>								

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26-27 Kickoff

Where we start in January



Annual Budget Cycle

Budget Adoption & Implementation

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

Comparisons & Adjustments

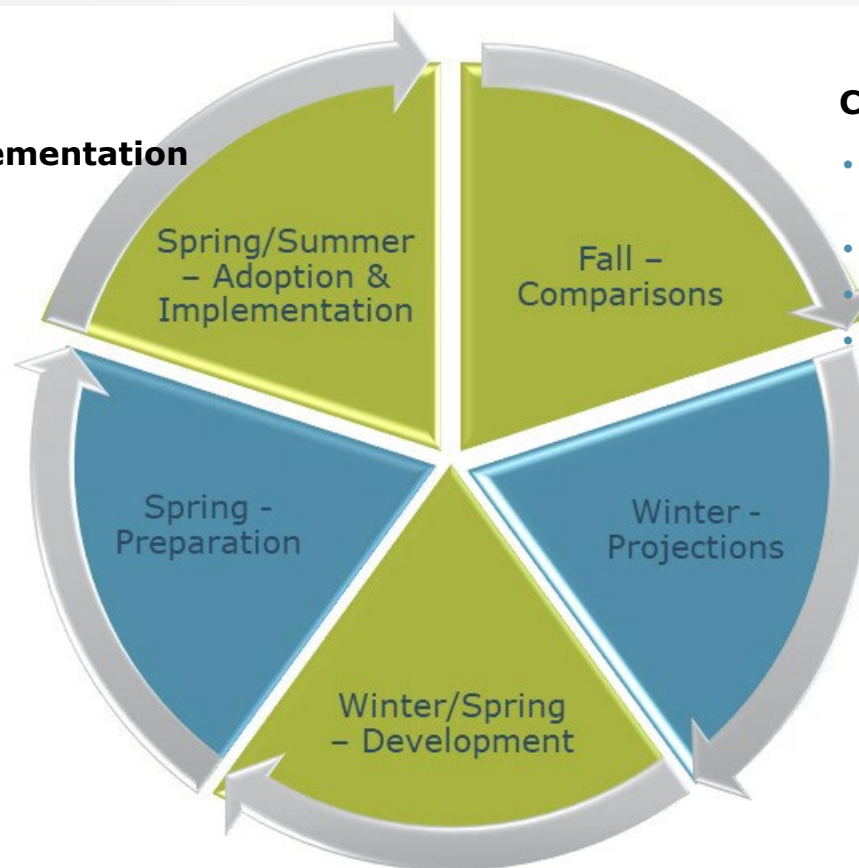
- Actual Student Enrollment
- Actual Staffing Alignment
- State & Federal Revenue
- Local Commitments

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



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?