

SNOHOMISH
SCHOOL
DISTRICT

Budget Summary

Fiscal Year 2024-2025

Superintendent's Message

Dear Families and Community Members,

Thank you for taking the time to look through our 2024-2025 budget overview document. It provides a snapshot of our revenues, expenses, and enrollment for the current school year.



With the responsibility of educating our youth comes the accountability of being good stewards of the funds entrusted to our district. It is our intent that the data provided in this document is one more tool to help communicate our dedication to helping students have the best opportunities for success.

- Revenue: Federal, state, and local dollars make up our district's revenue picture.
- Expenditures: Our people are our strength. Our staff of almost 1,000 strong, are dedicated to each of our students. You will note in the expenditure portion of the document that a majority of our costs are teaching and teaching support.
- Enrollment: We are fortunate that our student enrollment has remained consistent in recent years. As we look to the future, our demographers are forecasting a steady increase in the near future.

If you are interested in more details, please visit our district website at www.sno.wednet.edu/budget. There you will find our full budget document as approved on August 28, 2024 by the Snohomish School Board.

If you have any questions about this document or our full budget, please contact Tom Laufmann, Executive Director of Business Services, at tom.laufmann@sno.wednet.edu. As always, please do not hesitate to contact me if there is anything you would like to discuss.

Thanks,
Dr. Kent Kultgen

The Snohomish School District is committed to the important work that all district leaders, staff, and partners undertake to support all students. Each commitment is informed by our core values and is dependent on the important work of the other commitments.

Our Mission

To create an educational community that ignites a passion for learning where every student is known and empowered.

Our Vision

Every student thrives.

Our Vision

- Student-Focused
 - Culture of Belonging
 - Equity
 - Accountability
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Board of Directors



Josh Seek
Board President
Director District #3



Jay Hagen
Board Vice President
Director District #5



Shaunna Ballas
Board Member
Director District #1



Sherri Larkin
Board Member
Director District #4



Rob Serviss
Board Member
Director District #2

Budget Basics

- Annual financial plan of the school district which aligns with district and community goals.
- Fiscal year for the budget begins September 1 and ends August 31 of the following calendar year.
- Balances expenditures against revenues to ensure district is spending responsibly and maintaining a positive fund balance.

Budget Process Summary

The General Fund budget is driven by student enrollment for revenue estimation and staffing allocation. The budget process involved Superintendent, Cabinet members, department heads and building principals for staffing and operating costs. The minor fund budgets (Capital Projects, Debt Service, ASB, and Transportation Vehicle) are created and added to the full district budget. These budgets are balanced, reviewed, and submitted to the School Board for approval and final adoption.



General Fund

The General Fund is the operating fund of the district, used for all instructional and regular operations of the school district.

The General Fund pays for all staff, including classroom teachers, principals, paraeducators, bus drivers, custodians, and the Superintendent.

Budget Summary

Beginning fund balance (9/1/2024)	\$ 16,700,000
Revenue	\$ 197,355,862
Expenditures	\$ 198,865,283
Transfer out	\$ -
Addition (reduction) to fund balance	\$ (1,509,421)
Ending fund balance (8/31/2025)	\$ 15,190,579

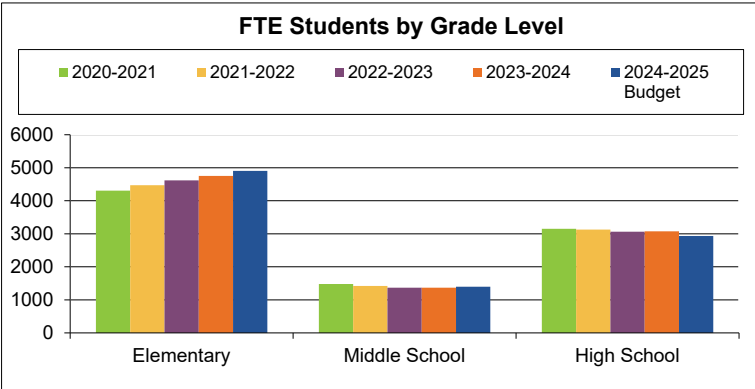


General Fund

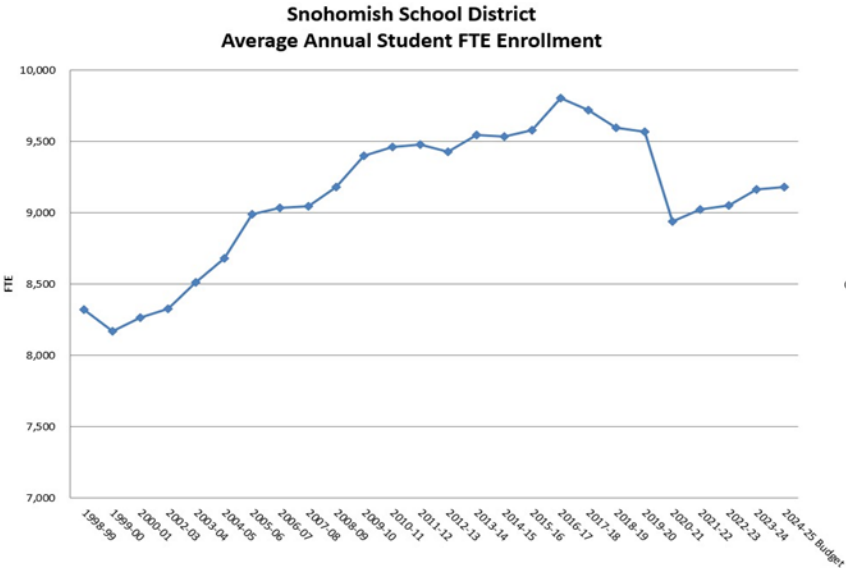
Student Enrollment

Student Enrollment FTE - Annualized Average
2020-2021 to 2024-2025 Projection

Grade Level	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025 Budget	Net Change 2023-2024 vs. 2024-2025
Transition to Kindergarten				32.20	60.00	27.80
Kindergarten	544.51	638.87	642.05	639.29	619.00	(20.29)
1	608.48	647.64	654.23	676.33	668.00	(8.33)
2	610.65	643.13	670.32	681.82	703.00	21.18
3	572.11	650.22	660.98	700.69	712.00	11.31
4	651.84	596.30	672.13	676.15	716.00	39.85
5	639.51	660.97	623.31	703.89	701.00	(2.89)
6	678.64	637.02	693.18	642.41	729.00	86.59
Elementary	4305.74	4474.15	4616.20	4752.78	4908.00	155.22
7	727.01	702.78	647.64	714.12	662.00	(52.12)
8	753.07	716.18	720.54	653.39	738.00	84.61
Middle School	1480.08	1418.96	1368.18	1367.51	1400.00	32.49
9	852.51	841.44	814.15	820.91	750.00	(70.91)
10	822.27	846.53	836.23	826.54	816.00	(10.54)
11	743.19	704.80	738.17	729.43	714.00	(15.43)
12	734.45	737.73	676.74	701.58	653.00	(48.58)
High School	3152.42	3130.50	3065.29	3078.46	2933.00	(145.46)
Sub Total	8938.24	9023.61	9049.67	9198.75	9241.00	42.25
Running Start	254.64	191.51	196.26	210.28	213.00	2.72
Open Doors			4.42	6.45	5.50	(0.95)
Total	9192.88	9215.12	9250.35	9415.48	9459.50	44.02



General Fund



Staffing Allocations

	Budget			
	2021-2022	2022-2023	2023-2024	2024-2025
Staffing FTE counts				
Certificated FTE	589.79	572.88	586.84	605.00
Classified FTE	289.13	297.86	317.36	332.18
Certificated administrative FTE	37.25	46.00	45.96	46.98
Classified administrative FTE	12.68	14.70	17.73	17.79
Total staffing FTE	928.85	931.43	967.90	1,001.95

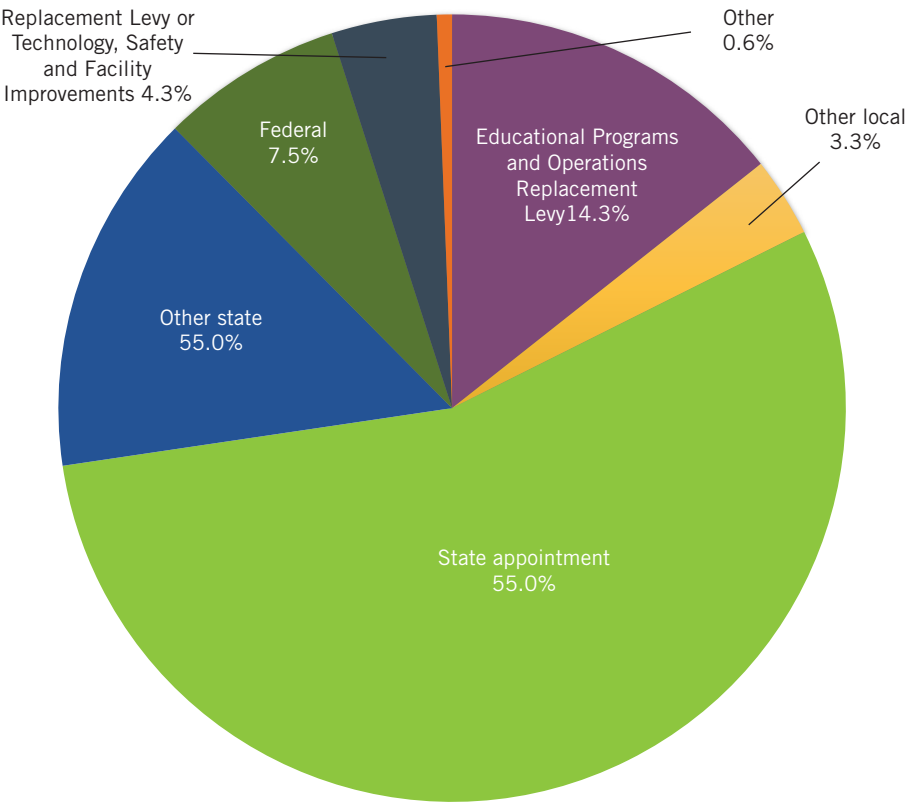
Source: 1801 reports, F-195

This year, the district added an additional Transition to Kindergarten classroom, an additional teacher on special assignment (TOSA), and additional staffing in the Learning Assistance Program (LAP) and the Multilingual Language Learner (MLL) program.

General Fund

Revenues

Where does the money come from?

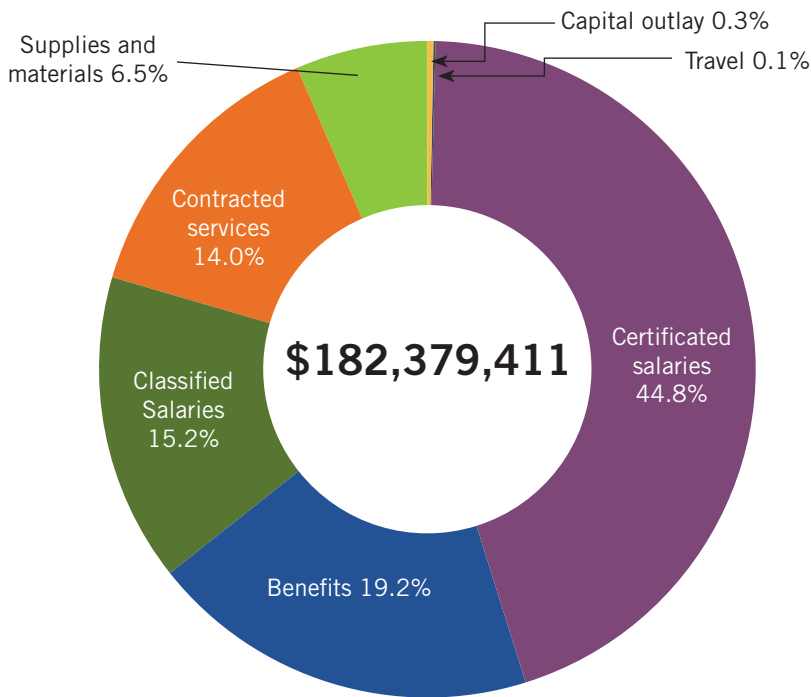


Revenue funding source	2024-25 Projected	Percentage
Educational Programs and Operations Replacement Levy	\$ 28,315,818	14.3%
Other local	\$ 6,454,006	3.3%
State apportionment	\$ 108,626,308	55.0%
Other state	\$ 29,437,585	14.9%
Federal	\$ 14,770,297	7.5%
Replacement Levy for Technology, Safety and Facility Improvements	\$ 8,525,000	4.3%
Other	\$ 1,226,848	0.6%
Total projected revenue	\$ 197,355,862	100.0%

General Fund

Expenditures

Where does the money go?



Expenditures by object	2024-2025 Projected	Percentage
Certificated salaries	\$ 89,044,610	44.8%
Classified salaries	\$ 30,153,922	15.2%
Employee benefits	\$ 38,276,377	19.2%
Supplies and materials	\$ 12,913,519	6.5%
Contracted services	\$ 27,823,213	14.0%
Travel	\$ 151,034	0.1%
Capital outlay	\$ 502,609	0.3%
Total expenditures	\$ 198,865,283	100.0%

Materials, Supplies, and Operating Costs (MSOC)

Materials, supplies, and operating expenditures are all expenditures in the General Fund that are **not** salaries or employee benefits. This includes classroom supplies, textbooks, library books, technology, insurance, utilities, fuel, and many other items.

State funding allocation

Regular instruction	\$12,805,316
Grades 9-12 additional	<u>\$557,818</u>
Total state allocation	\$13,363,134

Objects of Expenditure from Budget

	Totals	Program 01	Program 02	Program 97
Object 5 - Supplies	\$4,831,863	\$ 4,592,761	\$33,358	\$205,744
Object 7 – Contracted services	\$8,990,681	\$ 6,294,011	\$5,100	\$2,691,570
Object 8 - Travel	\$93,974	\$81,774	\$100	\$12,100
Object 9 - Capital outlay	\$9,000	\$9,000		
Total Budgeted 5-9 Expenditures	\$13,925,518			
Difference	\$(562,384)			



Capital Projects Fund

The Capital Projects Fund is utilized for the purchase of land, the construction and equipping of new facilities, and the installation of major systems and facility renovations. The Capital Projects Fund is also where the revenue from the Replacement Levy for Technology, Safety and Facility Improvements is deposited before being transferred to the General Fund.

Beginning fund balance (9/1/2024)	\$ 8,097,412
Revenue	\$ 12,115,756
Expenditures	\$ 11,668,169
Transfer out	\$ 8,525,000



Debt Services Fund

The Debt Service Fund is used to account for the payment of principal and interest on outstanding bonds and other long-term liabilities.

Beginning fund balance (9/1/2024)	\$ 38,945,634
Revenue	\$ 29,587,773
Expenditures	\$ 30,020,412
Transfer out	\$ 700,000
Ending fund balance (8/31/2025)	\$ 37,812,995

Associated Student Body (ASB) Fund

The Associated Student Body Fund is for the extracurricular benefit of the students. Under adult supervision, the student government determines the fund budget and which activities will be funded. Final approval of ASB activities rest with the board of directors.

Beginning Fund Balance (9/1/2024)	\$ 1,213,980
Revenue	\$ 2,761,128
Expenditures	\$ 3,446,048
Transfer out	\$ -
Ending fund balance (8/31/2025)	\$ 529,060

Transportation Vehicle Fund

The Transportation Vehicle Fund is used for the purchase or major repairs of yellow school buses for student transportation to and from school.

Beginning fund balance (9/1/2024)	\$ 5,020,389
Revenue	\$ 2,611,475
Expenditures	\$ 7,606,864
Transfer out	\$ -
Ending fund balance (8/31/2025)	\$ 25,000



Contact Us

Snohomish School District
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Snohomish, WA 98290
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The Snohomish School District does not discriminate in any programs or activities on the basis of sex, race, creed, religion, color, national origin, age, veteran or military status, sexual orientation, gender expression or identity, disability, or the use of a trained dog guide or service animal and provides equal access to the Boy Scouts and other designated youth groups. The following employees have been designated to handle questions and complaints of alleged discrimination: Civil Rights Coordinator, Title IX Coordinator and ADA – Darryl Pernat, 1601 Avenue D, Snohomish, WA 98290, 360-563-7285, darryl.pernat@sno.wednet.edu; Section 504 Coordinator and Harassment, Intimidation and Bullying – Shawn Stevenson, 1601 Avenue D, Snohomish, WA 98290, 360-563-7282, shawn.stevenson@sno.wednet.edu.