

Stanwood-Camano School District No.401

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	98,096,117	738,600	11,595,421	105,000	860,000
Total Appropriation (Expenditures)	99,487,537	810,664	11,278,469	3,231,400	900,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,391,419	-72,064	316,952	-3,126,400	-40,000
Beginning Total Fund Balance	7,900,000	602,099	5,206,000	3,470,700	837,000
Ending Total Fund Balance	6,508,580	530,035	5,522,952	344,300	797,000

SECTION B: EXCESS LEVIES FOR 2026 COLLECTION

Excess levies approved by voters for 2026 collection	16,958,204	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	16,958,204	XXXXX	11,669,000	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.

Stanwood-Camano School District No.401
GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,739.07		4,689.00		4,770.00	
FTE Certificated Employees	314.425		312.500		316.450	
FTE Classified Employees	192.391		211.242		214.286	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	88,299,952		93,419,235		98,096,117	
Total Expenditures	88,410,446		94,701,537		99,487,537	
Total Beginning Fund Balance	8,657,591		8,100,000		7,900,000	
Total Ending Fund Balance	8,547,096		6,817,698		6,508,580	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	44,606,368	50.45	45,729,555	48.29	48,141,583	48.39
Federal Special Purpose Funding	992,862	1.12	0	0.00	0	0.00
Special Education Instruction	16,474,793	18.63	17,743,686	18.74	18,807,849	18.90
Vocational Instruction	4,840,871	5.48	4,860,206	5.13	5,032,667	5.06
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,344,650	2.65	2,506,232	2.65	2,563,662	2.58
Other Instructional Programs	732,774	0.83	4,798,191	5.07	4,816,949	4.84
Community Services	133,694	0.15	70,960	0.07	93,523	0.09
Support Services	18,284,434	20.68	18,992,707	20.06	20,031,304	20.13
Total - Program Groups	88,410,446	100.00	94,701,537	100.00	99,487,537	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	50,459,655	57.07	56,901,533	60.09	59,890,667	60.20
Teaching Support	11,413,156	12.91	10,937,257	11.55	11,654,882	11.71
Other Supportive Activities	13,928,043	15.75	14,661,482	15.48	15,505,895	15.59
Building Administration	5,017,081	5.67	5,302,518	5.60	5,510,978	5.54
Central Administration	6,740,267	7.62	6,898,747	7.28	6,925,115	6.96
Total - Activity Groups	88,410,446	100.00	94,701,537	100.00	99,487,537	100.00

Stanwood-Camano School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	39,860,588	45.09	40,386,805	42.65	43,035,084	43.26
Classified Salaries	17,323,992	19.59	18,098,230	19.11	19,072,249	19.17
Employee Benefits and Payroll Taxes	19,584,934	22.15	20,918,276	22.09	20,857,926	20.97
Supplies, Instructional Resources and Noncapitalized Items	3,919,719	4.43	8,081,967	8.53	8,609,472	8.65
Purchased Services	7,091,236	8.02	7,025,934	7.42	7,672,091	7.71
Travel	118,751	0.13	108,325	0.11	109,215	0.11
Capital Outlay	511,227	0.58	82,000	0.09	131,500	0.13
Total - Objects	88,410,446	100.00	94,701,537	100.00	99,487,537	100.00

Stanwood-Camano School District No.401
FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	355.36	319.00	309.00
2. Grade 1	335.02	315.00	333.00
3. Grade 2	345.39	331.00	336.00
4. Grade 3	347.07	342.00	345.00
5. Grade 4	345.06	342.00	342.00
6. Grade 5	362.04	346.00	344.00
7. Grade 6	338.84	360.00	358.00
8. Grade 7	354.24	339.00	371.00
9. Grade 8	316.30	344.00	343.00
10. Grade 9	368.02	351.00	390.00
11. Grade 10	371.62	364.00	352.00
12. Grade 11 (excluding Running Start)	306.37	326.00	320.00
13. Grade 12 (excluding Running Start)	276.34	293.00	290.00
14. SUBTOTAL	4,421.67	4,372.00	4,433.00
15. Running Start	71.65	75.00	95.00
16. Dropout Reengagement Enrollment	10.73	10.00	10.00
17. ALE Enrollment	235.02	232.00	232.00
18. TOTAL K-12	4,739.07	4,689.00	4,770.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	314.43	312.50	316.450
2. General Fund FTE Classified Employees /4	192.39	211.24	214.286

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.

Stanwood-Camano School District No.401
SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	14,464,226	15,054,858	16,093,984
2000 Local Nontax Support	1,903,328	1,400,577	1,299,845
3000 State, General Purpose	50,632,995	52,356,470	54,473,727
4000 State, Special Purpose	15,994,384	17,431,861	18,863,186
5000 Federal, General Purpose	11,600	11,000	11,000
6000 Federal, Special Purpose	4,571,384	6,927,969	7,084,375
7000 Revenues from Other School Districts	285,453	15,000	25,000
8000 Revenues from Other Entities	208,454	221,500	220,000
9000 Other Financing Sources	228,129	0	25,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	88,299,952	93,419,235	98,096,117
EXPENDITURES			
00 Regular Instruction	44,606,368	45,729,555	48,141,583
10 Federal Special Purpose Funding	992,862	0	0
20 Special Education Instruction	16,474,793	17,743,686	18,807,849
30 Vocational Education Instruction	4,840,871	4,860,206	5,032,667
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,344,650	2,506,232	2,563,662
70 Other Instructional Programs	732,774	4,798,191	4,816,949
80 Community Services	133,694	70,960	93,523
90 Support Services	18,284,434	18,992,707	20,031,304
B. TOTAL EXPENDITURES	88,410,446	94,701,537	99,487,537
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-110,494	-1,282,301	-1,391,419
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	222,849	230,000	342,251
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

Stanwood-Camano School District No.401

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	871,100	150,000	150,000
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	273,005	410,000	203,667
G.L.890 Unassigned Fund Balance	3,169,684	2,839,038	2,499,276
G.L.891 Unassigned to Minimum Fund Balance Policy	4,120,953	4,470,962	4,704,806
F. TOTAL BEGINNING FUND BALANCE	8,657,591	8,100,000	7,900,000
G. 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	83,759	230,000	300,000
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	157,958	150,000	150,000
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	627,747	410,000	200,000
G.L.890 Unassigned Fund Balance	3,377,219	1,556,736	1,153,774

Stanwood-Camano School District No.401

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	4,290,965	4,470,962	4,704,806
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	8,547,096	6,817,698	6,508,580

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 extinguishments. 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.

3/ Line H must be equal to or greater than all restricted fund balances.

Stanwood-Camano School District No.401
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	14,460,111	15,052,291	16,091,165
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	4,115	2,566	2,819
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	14,464,226	15,054,858	16,093,984
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	7,160	10,000	3,000
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	105,200	100,000	100,000
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	29,342	150,000	150,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	13,082	30,000	30,000
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	37,672	28,000	29,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	661,270	551,136	468,842
2300 Investment Earnings	373,508	250,000	175,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	133,542	156,500	206,500
2600 Fines and Damages	8,077	1,000	3,500
2700 Rentals and Leases	29,413	25,000	25,000
2800 Judgement and Settlements	395,981	0	0
2900 Local Support Nontax, Unassigned	109,081	98,941	109,003
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	1,903,328	1,400,577	1,299,845

Stanwood-Camano School District No.401

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE			
3100 Apportionment	48,859,927	50,759,558	52,501,459
3121 Special Education--General Apportionment	1,773,068	1,596,912	1,972,268
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	50,632,995	52,356,470	54,473,727
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	149,335	566,009	503,864
4121 Special Education	10,291,617	10,792,856	12,182,999
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,081,489	1,168,626	1,204,378
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	177,134	178,111	123,450
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	277,901	279,072	328,521
4174 Highly Capable	162,074	166,488	172,503
4188 Childcare	0	0	0
4198 School Food Services	28,812	480,699	497,471
4199 Transportation--Operations	3,750,042	3,800,000	3,850,000
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	75,981	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	15,994,384	17,431,861	18,863,186

Stanwood-Camano School District No.401
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	11,600	11,000	11,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	11,600	11,000	11,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	4,000,000	4,000,000
6109 Transition To Kindergarten	289,802	0	0
6111 Federal Special Purpose--SLFRF	0	0	0
6112 Federal Special Purpose--ESSER II	0	0	0
6113 Federal Special Purpose--ESSER III	1,051,214	0	0
6114 Federal Special Purpose ESSER III Learning Loss	47,724	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	1,041,549	1,010,576	1,012,288
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	43,401	22,463	35,008
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	606,396	709,685	711,887
6152 School Improve, Fed Other Title Grants under ESEA, Fed	208,650	152,738	157,181
6153 Migrant ESEA Migrant, Federal	0	0	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	27,152	21,720	21,777
6167 Indian Education JOM	0	0	0

Stanwood-Camano School District No.401
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	892,728	716,873	880,075
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	88,367	108,000	151,200
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	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	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	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

Stanwood-Camano School District No.401

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	101,203	99,737	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	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
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
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	173,199	86,177	114,959

Stanwood-Camano School District No.401
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,571,384	6,927,969	7,084,375
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	256,219	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	29,234	15,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	285,453	15,000	25,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	207,104	220,000	220,000
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	1,350	1,500	0
8500 Nonfederal, ESD	0	0	0
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	208,454	221,500	220,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Insurance Recoveries	0	0	25,000
9500 Long-Term Financing	228,129	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	228,129	0	25,000

Stanwood-Camano School District No.401
GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	88,299,952	93,419,235	98,096,117

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Stanwood-Camano School District No.401

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	42,781,287	43,821,334	46,234,581
02 Alternative Learning Experience	1,304,867	1,248,045	1,307,429
03 Basic Education - Dropout Reengagement	88,099	94,170	95,708
09 Transition to Kindergarten	432,115	566,006	503,865
00 TOTAL REGULAR INSTRUCTION	44,606,368	45,729,555	48,141,583
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	950,361	0	0
14 Federal Special Purpose ESSER III Learning Loss	42,501	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	0	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	992,862	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	15,481,637	16,747,990	17,765,508
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	993,156	995,696	1,042,341
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	16,474,793	17,743,686	18,807,849
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	4,039,605	3,994,669	4,072,518
34 Middle School Career and Technical Education, State	760,058	844,117	926,706
38 Vocational, Federal	41,209	21,420	33,443
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,840,871	4,860,206	5,032,667
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Stanwood-Camano School District No.401

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	575,765	676,229	680,066
52 Other Title Grants under ESEA-Federal	198,110	145,645	150,155
53 Migrant ESEA Migrant, Federal	0	0	0
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,090,121	1,217,479	1,261,349
56 State Institutions, Centers and Homes, Delinquent	0	2,700	0
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	204,965	178,112	123,452
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	32,877	34,656	35,836
65 Transitional Bilingual, State	242,812	251,411	312,804
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,344,650	2,506,232	2,563,662
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	92,115	100,001	100,000
73 Summer School	0	0	0
74 Highly Capable	170,976	181,507	198,693
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	469,683	4,516,683	4,518,256
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	732,774	4,798,191	4,816,949
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Stanwood-Camano School District No.401

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	133,694	70,960	93,523
80 TOTAL COMMUNITY SERVICES	133,694	70,960	93,523
SUPPORT SERVICES			
97 District-wide Support	11,685,900	11,647,937	12,177,046
98 School Food Services	2,402,492	2,628,808	2,764,600
99 Pupil Transportation	4,316,173	4,715,962	5,089,658
90 TOTAL SUPPORT SERVICES	18,404,565	18,992,707	20,031,304
TOTAL PROGRAM EXPENDITURES	88,530,577	94,701,537	99,487,537

Stanwood-Camano School District No.401

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	46,234,581	173,000		29,255,455	3,801,268	9,870,486	1,394,555	1,673,342	41,475	25,000
02 ALE	1,307,429	0		824,926	97,579	283,539	57,800	41,535	2,050	0
03 Basic Education - Dropout Reengagement	95,708	0		0	0	0	0	95,708	0	0
09 Transition to Kindergarten	503,865	0		369,908	5,593	110,359	15,025	2,980	0	0
TOTAL REGULAR INSTRUCTION	48,141,583	173,000		30,450,289	3,904,440	10,264,384	1,467,380	1,813,565	43,525	25,000
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	17,765,508	3,000		6,476,999	5,501,206	4,898,388	77,100	805,715	3,100	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,042,341	0		781,173	21,718	235,559	3,891	0	0	0

Stanwood-Camano School District No.401

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
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	18,807,849	3,000		7,258,172	5,522,924	5,133,947	80,991	805,715	3,100	0
31 Voc, Basic, St	4,072,518	9,000		2,371,376	282,989	767,015	319,414	274,224	48,500	0
34 MidSchCar/Tec	926,706	0		607,931	14,664	174,839	90,372	34,900	4,000	0
38 Voc, Fed	33,443	0		0	0	0	22,943	10,500	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	5,032,667	9,000		2,979,307	297,653	941,854	432,729	319,624	52,500	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
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	680,066	0		194,318	132,884	135,051	208,263	9,550	0	0
52 Other Title Grants under ESEA-Federal	150,155	0	0	94,016	0	19,499	0	36,640	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,261,349	0		715,772	175,957	255,562	113,058	1,000	0	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0

Stanwood-Camano School District No.401

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
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	123,452	0		66,000	15,000	14,145	28,307	0	0	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
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	35,836	0		28,091	0	7,745	0	0	0	0
65 Tran Biling, St	312,804	0		161,511	62,923	88,370	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	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,563,662	0	0	1,259,708	386,764	520,372	349,628	47,190	0	0
71 Traffic Safety	100,000	0		48,000	5,000	9,783	27,330	9,887	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	198,693	0		152,034	0	46,659	0	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	4,518,256	0		72,541	148,060	75,930	4,068,525	152,200	1,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,816,949	0		272,575	153,060	132,372	4,095,855	162,087	1,000	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

Stanwood-Camano School District No.401

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
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	93,523	39,500	0	0	25,000	4,023	0	25,000	0	0
TOTAL COMMUNITY SERVICES	93,523	39,500	0	0	25,000	4,023	0	25,000	0	0
97 Distwide Suppt	12,177,046	3,000	-21,500	815,033	4,807,333	1,851,102	463,260	4,149,228	8,790	100,800
98 Schl Food Serv	2,764,600	0	-1,000	0	1,073,998	601,785	1,058,109	31,408	300	0
99 Pupil Transp	5,089,658	0	-205,000	0	2,901,077	1,408,087	661,520	318,274	0	5,700
TOTAL SUPPORT SERVICES	20,031,304	3,000	-227,500	815,033	8,782,408	3,860,974	2,182,889	4,498,910	9,090	106,500
OBJECT TOTALS	99,487,537	227,500	-227,500	43,035,084	19,072,249	20,857,926	8,609,472	7,672,091	109,215	131,500

Stanwood-Camano School District No.401

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
(0) Debit Transfers	317,617	XXXXX	187,500	XXXXX	227,500	XXXXX
(1) Credit Transfers	-317,617	XXXXX	-187,500	XXXXX	-227,500	XXXXX
(2) Certificated Salaries	39,860,588	45.09	40,386,805	42.65	43,035,084	43.26
(3) Classified Salaries	17,323,992	19.59	18,098,230	19.11	19,072,249	19.17
(4) Employee Benefits and Payroll Taxes	19,584,934	22.15	20,918,276	22.09	20,857,926	20.97
(5) Supplies and Materials	3,919,719	4.43	8,081,967	8.53	8,609,472	8.65
(7) Purchased Services	7,091,236	8.02	7,025,934	7.42	7,672,091	7.71
(8) Travel	118,751	0.13	108,325	0.11	109,215	0.11
(9) Capital Outlay	511,227	0.58	82,000	0.09	131,500	0.13
TOTAL EXPENDITURES	88,410,446	100.00	94,701,537	100.00	99,487,537	100.00

Stanwood-Camano School District No.401
SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	49,678,884	56.19	55,929,415	59.06	58,953,755	59.26
28 Extracur	780,771	0.88	972,118	1.03	936,912	0.94
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	50,459,655	57.07	56,901,533	60.09	59,890,667	60.20
TEACHING SUPPORT						
22 Lrn Resrc	401,580	0.45	415,763	0.44	437,854	0.44
24 Guid/Coun	2,194,643	2.48	2,326,021	2.46	2,550,065	2.56
25 Pupil M/S	1,356,781	1.53	1,273,811	1.35	1,338,163	1.35
26 Health	5,226,895	5.91	5,501,222	5.81	5,511,993	5.54
31 InstProDev	984,676	1.11	633,937	0.67	775,125	0.78
32 Inst Tech	225,583	0.26	247,532	0.26	631,344	0.63
33 Curriculum	1,022,998	1.16	302,970	0.32	164,835	0.17
34 Prof Lrng St	542,547	0.61	0	0.00	0	0.00
35 Pupil Safety	0	0.00	236,001	0.25	245,503	0.25
TOTAL TEACHING SUPPORT	11,413,156	12.91	10,937,257	11.55	11,654,882	11.71
OTHER SUPPORT ACTIVITIES						
42 Food	793,435	0.90	846,177	0.89	954,959	0.96
44 Operation	1,409,217	1.59	1,552,637	1.64	1,574,265	1.58
49 Transfers	-62	0.00	-1,000	0.00	-1,000	0.00
52 Operation	3,225,574	3.65	3,533,472	3.73	3,922,613	3.94
53 Maintnce	580,250	0.66	632,389	0.67	628,603	0.63
56 Insurance	116,635	0.13	191,174	0.20	215,644	0.22
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-175,371	-0.20	-165,000	-0.17	-205,000	-0.21
62 Grnd Mnt	363,409	0.41	385,714	0.41	391,254	0.39
63 Oper Bldg	2,617,577	2.96	2,672,953	2.82	2,716,588	2.73
64 Maintnce	945,654	1.07	707,862	0.75	721,352	0.73
65 Utilities	1,292,999	1.46	1,403,665	1.48	1,472,000	1.48
66 E-Rate	1,022,998	1.16	108,000	0.11	151,200	0.15
67 Bldg Secu	69,546	0.08	46,680	0.05	74,777	0.08
68 Insurance	1,062,613	1.20	1,196,125	1.26	1,333,914	1.34

Stanwood-Camano School District No.401

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72 Info Sys	1,302,512	1.47	1,488,553	1.57	1,517,842	1.53
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	56,059	0.06	62,081	0.07	11,884	0.01
83 Interest	6,019	0.01	0	0.00	0	0.00
84 Principal	114,112	0.13	0	0.00	0	0.00
85 Debt Expn	117,473	0.13	0	0.00	0	0.00
91 Publ Actv	30,389	0.03	0	0.00	25,000	0.03
TOTAL OTHER SUPPORT ACTIVITIES	13,928,043	15.75	14,661,482	15.48	15,505,895	15.59
UNIT ADMINISTRATION						
23 Princ Off	5,017,081	5.67	5,302,518	5.60	5,510,978	5.54
TOTAL UNIT ADMINISTRATION	5,017,081	5.67	5,302,518	5.60	5,510,978	5.54
CENTRAL ADMINISTRATION						
11 Bd of Dir	201,293	0.23	100,928	0.11	279,700	0.28
12 Supt Off	470,290	0.53	495,946	0.52	654,521	0.66
13 Busns Off	1,293,036	1.46	1,285,076	1.36	1,374,233	1.38
14 HR	985,189	1.11	1,182,049	1.25	1,151,337	1.16
15 Pblc Rltn	313,401	0.35	222,427	0.23	241,400	0.24
21 Supv Inst	2,349,103	2.66	2,506,412	2.65	2,203,071	2.21
41 Supervisn	219,021	0.25	230,994	0.24	236,376	0.24
51 Supervisn	569,045	0.64	523,927	0.55	527,798	0.53
61 Supv Bldg	339,889	0.38	350,988	0.37	256,679	0.26
TOTAL CENTRAL ADMINISTRATION	6,740,267	7.62	6,898,747	7.28	6,925,115	6.96
TOTAL EXPENDITURES	88,410,446	100.00	94,701,537	100.00	99,487,537	100.00

Stanwood-Camano School District No.401

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	255.800	80.83	69.559	32.46
28 Extracurricular	0.000	0.00	0.589	0.27
TOTAL TEACHING ACTIVITIES	255.800	80.83	70.148	32.74
TEACHING SUPPORT				
22 Learning Resources	1.000	0.32	2.078	0.97
24 Guidance and Counseling	12.000	3.79	3.266	1.52
25 Pupil Management and Safety	0.000	0.00	10.636	4.96
26 Health/Related Services	26.850	8.48	6.691	3.12
31 InstProDev	2.500	0.79	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.750	0.35
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	0.643	0.30
TOTAL TEACHING SUPPORT	42.350	13.38	24.064	11.23
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	13.036	6.08
52 Operations	XXXXX	XXXXX	24.471	11.42
53 Maintenance	XXXXX	XXXXX	2.750	1.28
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	0.000	0.00	2.800	1.31
63 Operation of Buildings	0.000	0.00	23.000	10.73
64 Maintenance	0.000	0.00	3.200	1.49
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	0.000	0.00	0.000	0.00
72 Information Systems	0.000	0.00	5.000	2.33
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	74.257	34.65

Stanwood-Camano School District No.401

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	13.000	4.11	19.125	8.92
TOTAL UNIT ADMINISTRATION	13.000	4.11	19.125	8.92
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.32	1.000	0.47
13 Business Office	0.000	0.00	7.315	3.41
14 Human Resources	1.000	0.32	3.377	1.58
15 Public Relations	0.000	0.00	1.000	0.47
21 Supervision - Instruction	3.300	1.04	7.985	3.73
41 Supervision - Nutrition Services	0.000	0.00	1.517	0.71
51 Supervision - Transportation	0.000	0.00	2.998	1.40
61 Supervision - Building	0.000	0.00	1.500	0.70
TOTAL CENTRAL ADMINISTRATION	5.300	1.67	26.692	12.46
TOTAL FTE STAFF	316.450	100.00	214.286	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.

Stanwood-Camano School District No.401
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES			
100 General Student Body	124,038	157,150	162,650
200 Athletics	186,036	177,000	199,500
300 Classes	11,126	28,000	17,800
400 Clubs	232,172	400,300	355,650
600 Private Moneys	0	3,000	3,000
A. TOTAL REVENUES	553,372	765,450	738,600
EXPENDITURES			
100 General Student Body	57,872	127,445	121,621
200 Athletics	169,071	254,571	268,571
300 Classes	7,126	32,300	16,800
400 Clubs	190,356	439,706	400,672
600 Private Moneys	0	3,000	3,000
B. TOTAL EXPENDITURES	424,424	857,022	810,664
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	128,948	-91,572	-72,064
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	436,801	522,548	602,099
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
D. TOTAL BEGINNING FUND BALANCE	436,801	522,548	602,099
E. 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	562,727	430,976	530,035
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	3,022	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

Stanwood-Camano School District No.401
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	565,748	430,976	530,035

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Stanwood-Camano School District No.401
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	10,945,902	11,167,005	11,435,421
2000 Local Nontax Support	198,163	175,000	160,000
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	11,144,066	11,342,005	11,595,421
EXPENDITURES			
Matured Bond Expenditures	5,690,000	6,185,000	6,760,000
Interest on Bonds	5,066,094	4,792,094	4,468,469
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	50,000	50,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	10,756,094	11,027,094	11,278,469
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	387,972	314,911	316,952
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,401,945	4,750,000	5,206,000
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
F. TOTAL BEGINNING FUND BALANCE	4,401,945	4,750,000	5,206,000
G. 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	4,789,917	5,064,911	5,522,952
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Stanwood-Camano School District No.401

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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 ENDING FUND BALANCE (E+F, +OR-G)	4,789,917	5,064,911	5,522,952

Stanwood-Camano School District No.401

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Taxes	10,942,185	11,163,237	11,431,796
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	3,718	3,768	3,625
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	10,945,902	11,167,005	11,435,421
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	198,163	175,000	160,000
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	198,163	175,000	160,000
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	XXXXX	XXXXX	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

Stanwood-Camano School District No.401

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,144,066	11,342,005	11,595,421

Stanwood-Camano School District No.401
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	9,588	0	0
2000 Local Nontax Support	422,139	240,000	105,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	158,404	57,000	0
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	590,131	297,000	105,000
EXPENDITURES			
10 Sites	106,948	2,065,000	340,000
20 Buildings	858,093	2,980,800	2,891,400
30 Equipment	8,457	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	973,498	5,045,800	3,231,400
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. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-383,367	-4,748,800	-3,126,400
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
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	2,096,686	1,635,000	979,000

Stanwood-Camano School District No.401
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	0	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	4,192,693	4,015,000	2,491,700
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	6,289,379	5,650,000	3,470,700
G. 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	1,796,307	0	0
G.L.863 Restricted from State Proceeds	0	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	4,109,705	901,200	344,300
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,906,012	901,200	344,300

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

Stanwood-Camano School District No.401
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 extinguishments. 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.
- 3/ Line H must be equal to or greater than all restricted fund balances.

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Stanwood-Camano School District No.401

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	9,588	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	9,588	0	0
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	332,984	170,000	105,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	27,557	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	61,598	0	0
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	70,000	0
2000 TOTAL LOCAL NONTAX SUPPORT	422,139	240,000	105,000
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	158,404	57,000	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
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	158,404	57,000	0
FEDERAL, GENERAL PURPOSE			

Stanwood-Camano School District No.401

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	0
6112 Federal Special Purpose-ESSER II	0	0	0
6113 Federal Special Purpose-ESSER III	0	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose-Reserved G	0	0	0
6119 Federal Special Purpose-Cares Act - Other	0	0	0
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	0
6212 Federal Special Purpose-ESSER II	0	0	0
6213 Federal Special Purpose-ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose-Reserved G	0	0	0
6219 Federal Special Purpose-Cares Act - Other	0	0	0
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	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6340 Impact Aid-Construction	0	0	0

Stanwood-Camano School District No.401

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	590,131	297,000	105,000

Stanwood-Camano School District No.401
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	58,952	50,000	30,000
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	521,454	635,000	830,000
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	XXXXX	XXXXX	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	800	0	0
9400 Insurance Recoveries	0	0	0

Stanwood-Camano School District No.401
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	581,207	685,000	860,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	581,207	685,000	860,000
EXPENDITURES			
33 Transportation Equipment Purchases	1,025,079	1,256,000	900,000
34 Transportation Equipmment 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	0	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	1,025,079	1,256,000	900,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	-443,872	-571,000	-40,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,647,972	1,203,000	837,000
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
H. TOTAL BEGINNING FUND BALANCE	1,647,972	1,203,000	837,000
I. 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	1,204,100	632,000	797,000

Stanwood-Camano School District No.401
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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 ENDING FUND BALANCE (G+H, +OR-I) 4/	1,204,100	632,000	797,000

- 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 extinguishments. 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.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.