STANWOOD-CAMANO
SCHOOL DISTRICT

Citizen's Guide to the Budget

Understanding how we fund our programs

2025-26 SCHOOL YEAR

BUILDING OUR BUDGET STARTS WITH OUR PROMISE

Every student is empowered to learn in an inclusive setting and is prepared for the future of their choice

School budgets are complex and not always easy to understand

To help our stakeholders better understand how school budgets work and to clearly show how the Stanwood-Camano School District utilizes local, state, and federal dollars, we've created this Community Budget Guide.

There are many ways to look at resources and spending. In this guide, we'll look a:

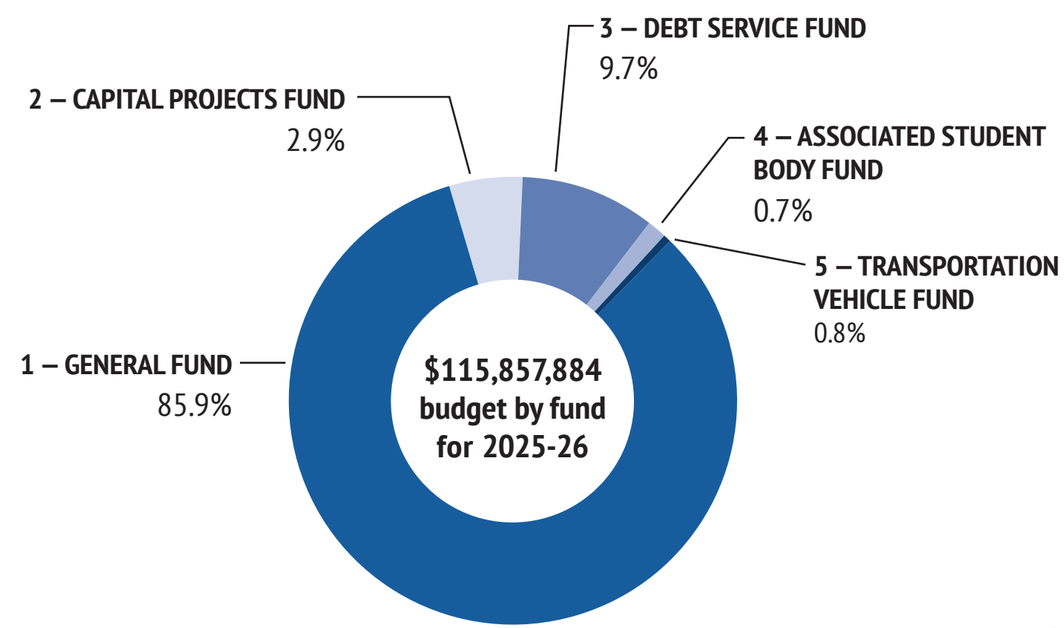
- Where our funding comes from (taxes, state apportionment, and grants)
- How the money is distributed (schools, districtwide support, and central office)
- What we spend money on (salaries and other operating costs)

HOW OUR BUDGET IS DIVIDED

Our school district budgets in five funds. We use these budgets to monitor all funds by tracking income and spending, helping to manage priorities, planning for the future, and measuring financial performance.

OUR BUDGET IS SEPARATED INTO 5 FUNDS

1	2	3	4	5
General Fund	**Capital Projects Fund**	**Debt Service Fund**	**ASB Fund**	**Transportation Vehicle Fund**
Pays for the instructional programs and day-to-day operations of our schools.	Pays for all construction, remodeling, and site acquisition costs.	Covers the annual principal and interest costs on bonds issued to finance school construction.	Accounts for middle and high school extracurricular activities.	Receives payments from the state for the replacement of school buses.



WHERE OUR GENERAL FUND MONEY COMES FROM

There are three main sources of funding in the general fund: state, local, and federal revenues.

STATE

The largest source of revenue for the district, 74.8%, comes from the state in two areas: state general purpose funds, called "state apportionment," and state special purpose funds, called "categorical program funding."

Most categorical money is restricted and designated for specific programs and cannot be used for other purposes, such as Learning Assistance Program (LAP).

The amount each district receives is based upon the annual average number of students enrolled in the district (as a whole or in a particular program) and a series of formulas that consider base salaries, employee benefits, supplies, materials, and operating cost allocations.

These formulas are set by the state Legislature.

LOCAL

Local revenues account for 17.7% of the general fund and are essential to funding a well-rounded education.

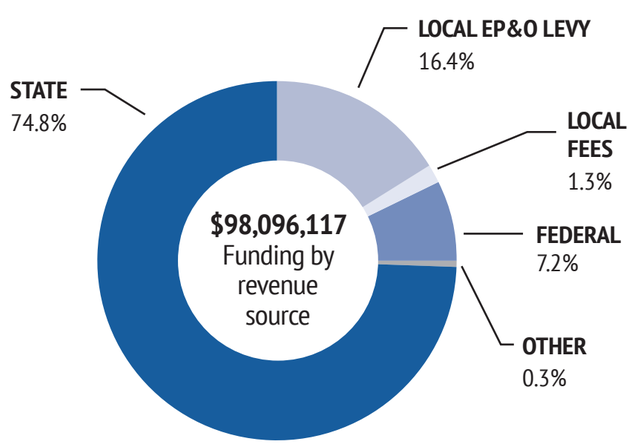
The majority of these dollars (16.4%) are from local property taxes. Other local resources include non-tax funds that come from various sources, including fees, fines, rental income, interest earnings, and donations.

Local levy funds allow for more local control compared to our other funding sources.

FEDERAL

Federal funds are the smallest portion and can only be used for specifically designated programs.

Federal funds are restricted and designated for specific programs. Examples include support for school improvement (Title II), disadvantaged students (Title I), and students with limited English proficiency (Title III). In addition, federal funds provide free and reduced-price lunch programs as well as supplemental funds for special education.



HOW GENERAL FUND MONEY IS DISTRIBUTED

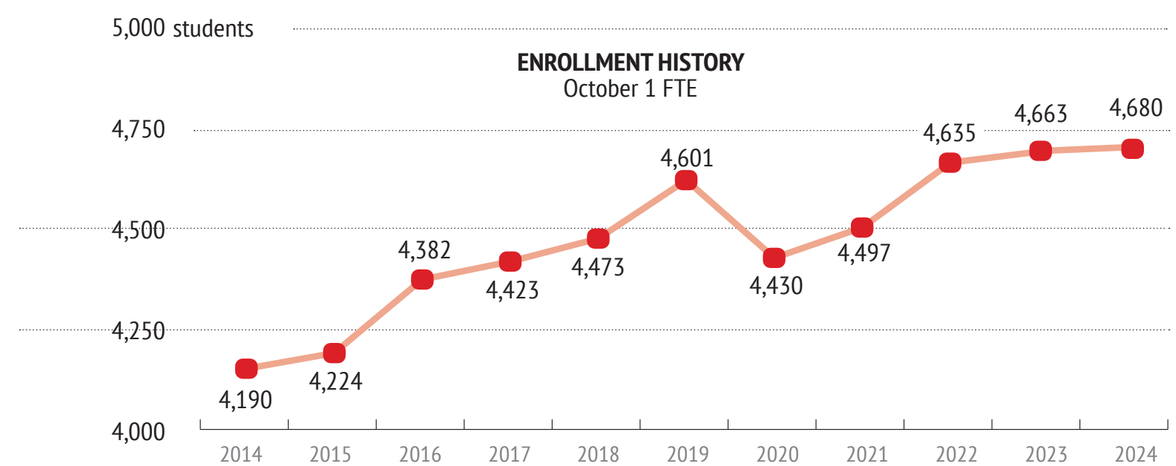
Two basic factors determine how resources are allocated to schools: The number of students at the school, and the special needs of students – such as poverty, disabilities, and English language learning needs.

STUDENT ENROLLMENT AND STAFFING

What is Head Count and FTE?
Head count is the number of students enrolled. FTE stands for Full Time Equivalency. A student who goes to school all day would be considered a 1.0 FTE. Districts are funded less for students with less than 1.0 FTE. Districts budget based on FTE, not head count.

Enrollment is the largest factor in calculating school funding – meaning it is also the largest driver in deciding staffing levels.

For students who receive extra services – special education, highly capable and multi-language learners – additional state dollars are provided. However, these state dollars do not typically keep pace with actual costs.



WHAT WE SPEND GENERAL FUND MONEY ON

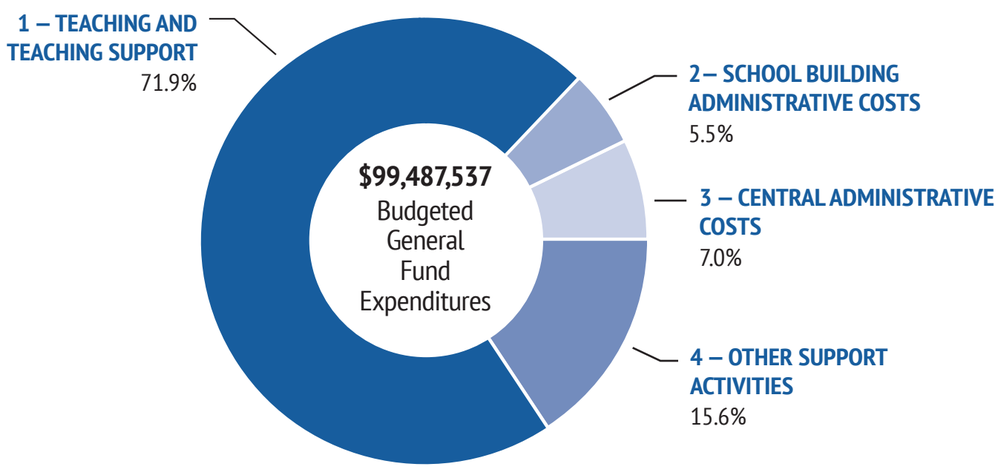
We spend the majority of our funds on employing nearly 1,000 caring staff who work hard to deliver high-quality education to students — teachers, paraeducators, principals, bus drivers, food service workers, substitutes, administrators, and many other staff who support them. A smaller portion of our budget funds materials, supplies, and other operational costs.

1 — TEACHING AND TEACHING SUPPORT
Includes teachers, para educators, librarians, counselors, psychologists, speech and health services, security officers, coaches, and activity advisors.

2 — SCHOOL BUILDING ADMINISTRATION
Includes principals, assistant principals, and office staff.

3 — CENTRAL ADMINISTRATION
Includes the superintendent, board of directors, human resources, financial services, and other support services, such as Teaching and Learning.

4 — OTHER SUPPORT ACTIVITIES
The costs to keep school buildings running, including building maintenance, grounds-keeping, custodial services, food services, technology support, and data processing.



WHAT WE SPEND GENERAL FUND MONEY ON

STAFFING COSTS

Just like all school districts across Washington state, our highest cost is staff-related. More than 80% of our budget pays for salaries and benefits for our employees who serve over 4,800 students. That includes certificated teachers and principals as well as school support personnel such as para educators, counselors and office staff. Certificated staff are those who hold a teaching certificate. Most other staff are Classified.

To determine staff salaries, we follow state law and collective bargaining agreements with our labor partners. Generally, staff earn more as they gain experience.

Stanwood-Camano School District also pays benefits such as Medicare and Social Security, retirement, health care, paid family medical leave, and unemployment compensation. As you might expect, the cost of providing these benefits to our employees increase each year — just as it does in every other business.

OTHER EXPENSES
Non-personnel costs make up the remaining portion of the budget and include costs required to keep our school buildings running, such as utilities and custodial services, supplies and materials (from paper and textbooks to cleaning supplies), as well as the cost of travel and equipment.

LOCAL LEVY FUNDS

Local revenues account for about 18% of income for the general fund and are essential to funding a well-rounded education. The majority of these dollars (16%) are from local property taxes derived from our local levy. Every four years the district asks voters to renew an Educational Programs and Operations (EP&O) levy.

THE COMMUNITY'S INVESTMENT IN SCHOOLS

Levies are for learning and make up the difference between funding from the state and federal government and the actual cost of operating a school district to provide students with a comprehensive education.

What levy funds pay for

The levy allows the district to provide services and support for students, such as counselors, custodians, nurses, support staff, technology, and supplies that the state only partially funds. Levies also fund arts, enrichment, athletics, and extracurricular programs.

Local levies have limits

Public schools are limited as to how much money can be requested (levied) in a calendar year. The limit is based on a dollar amount per full time equivalent (FTE) student enrollment. A levy can only collect up to the voter-approved amount or the state-calculated limit for that year, whichever is less.

Levies won't increase

Our EP&O levy was renewed by voters in 2024. The levy dollars assessed will not exceed the voter-approved amount. While property values may rise or fall, the total dollars levied in a calendar year remain the same. As property values change, the actual cost per $1,000 of assessed property value (tax rate) is adjusted up or down to only collect up to the voter-approved amount.

CAPITAL PROJECTS FUND

Money received for capital projects cannot be used for general fund expenditures. This means money allocated for new buildings, modernizations, or capital projects cannot be set aside or used to pay for more teachers, staff, or school operating costs. About 3% of the budget is used for capital projects.

CAPITAL IMPROVEMENTS

While day-to-day expenses come out of the general fund, capital funds are used to build new schools and facilities — and to renovate and expand existing schools.

Capital Bond

A voter-approved bond is similar to taking out a home loan today and repaying it over time. Because we raise bond proceeds specifically to make capital improvements, by law, we cannot use capital funds on operating expenses. When the district issues a bond, it receives money now that it must pay back over 15 to 20 years. Bonds require 60% voter approval.

Capital Levy

A voter-approved capital levy can be used for capital improvements, typically for smaller capital projects than a bond — such as technology, building security, and renovation projects. Capital levies require 50% voter approval. The district's most recent capital levy expired in 2022.

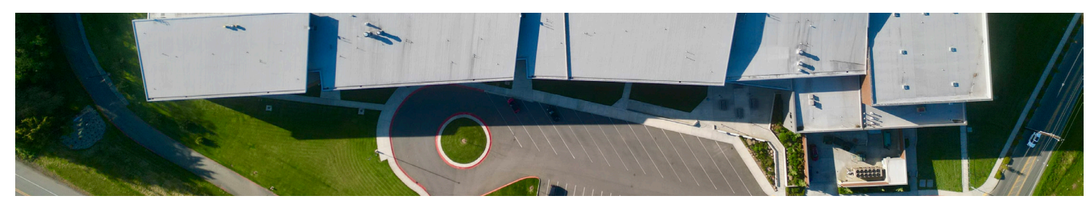
CAPITAL FUNDS ARE ALLOCATED IN TWO MAIN AREAS

New Facility Construction, Modernizations, and Renovations

The Capital Projects Fund is used to build new buildings, add space to existing buildings, or renovate existing buildings. Proceeds from the 2016 bond measure were used to build Stanwood High School, Church Creek Campus, and the Maintenance and Technology Center.

Major Projects

Capital funds are also spent on extending Stanwood-Camano School District's buildings' useful life and making site improvements. Most recently, capital funds were used to upgrade fire sprinklers at Elger Bay and Utsalady elementaries as well as window covering replacements at multiple buildings.



TRANSPORTATION VEHICLE, ASB, AND DEBT SERVICE FUNDS

The Transportation Vehicle Fund, ASB Fund, and Debt Service Fund collectively make up 11% of the district's total budget.

TRANSPORTATION

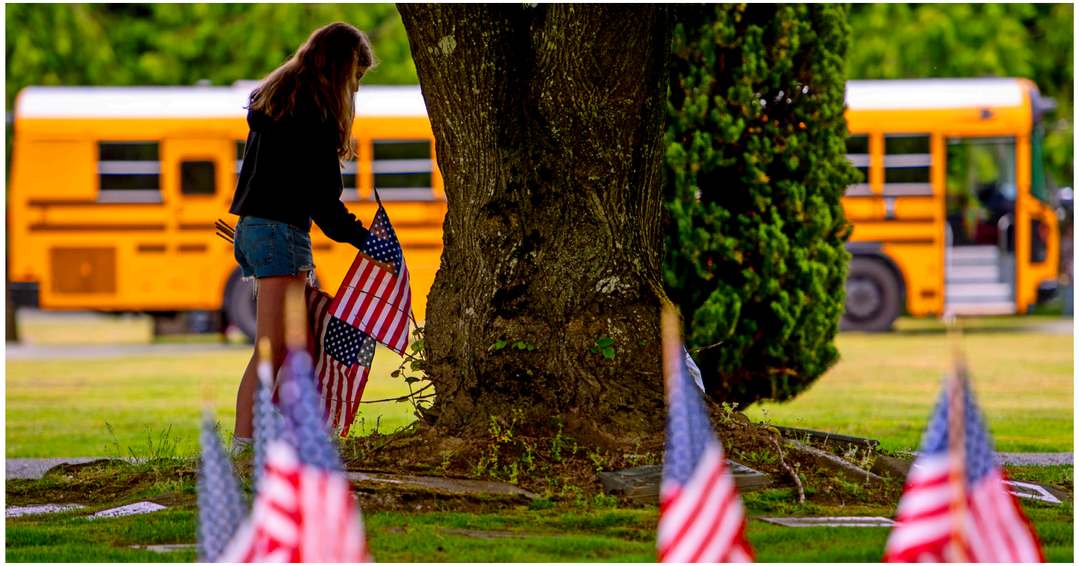
This makes up less than 1% of the district's total budget to buy and repair school buses. Revenues for this fund include investment income and state monies for the depreciation of buses.

ASB

Making up less than 1% of the district's total budget, the ASB fund pays for student extracurricular activities in middle and high schools. The revenues come primarily from fees, fund-raising activities, and donations. Each secondary school's student body prepares and submits an ASB revenue and expenditure plan each year.

DEBT SERVICE

Debt service funds (10%) are set aside for paying back voter-approved bond loans, including principal and interest. The funds in this account come from taxes previously authorized by bond measures approved by the community and from investment interest income.



MATERIALS, SUPPLIES, OPERATING COSTS (MSOC)

The state requires districts to disclose the amount of state funding to be received by the district for certain materials, supplies, and operating costs (MSOC) in the General Fund. If the district doesn't use all the funds for MSOC, the district must describe the proposed use of the funds and how this will improve student achievement. Our district is budgeted to use all of the state funds provided for MSOC.

The allocation information comes from the state revenue report (F-203) that the school district completes yearly. The expenditure information is from the official Stanwood-Camano School District budget document (F-195).

Stanwood-Camano School District No. 401

2025-26 General Education MSOC Disclosure

State funding for MSOC	**$6,712,070**
District budgeted spending	**$8,053,543**
Difference	**$(1,341,473)**

In the 2025-26 school year, the state provided additional MSOC allocations per annual average full-time equivalent (AAFTE) under ESSB 5192. As part of the district's budget development, the Stanwood-Camano School District certifies that the increased allocation is being used to address growing materials, supplies, and operating costs.

BUDGET OVERSIGHT

BOARD OF DIRECTORS

Albert Schreiber
Director District 1
President

Charlotte Murry
Director District 2
Vice President

Miranda Evans
Director District 3

Vacant
Director District 4

Steve King
Director District 5
At-Large

Public schools must keep a very close eye on expenses. Staff review the budget on a regular basis to ensure maximum return on each and every dollar.

Members of the Board of Directors receive a financial report each month. All financial documents reviewed by the school board at the board meetings are placed on the Stanwood-Camano School District website (www.stanwood.wednet.edu) for the public to view.

Additionally, a community Budget Advisory team meets regularly throughout the year to analyze the district's finances and provide recommendations to district staff and to the Board of Directors. See the district website for information on how to join the Budget Advisory team.

State auditors also review each school system's financial records every year to ensure business practices meet state law. The district is proud to have received a clean audit, with no audit findings, each year since 2014.

Each year, our Board of Directors adopts a financial plan (budget) for the upcoming school year. The 2025-26 budget was developed through the efforts and involvement of the Board of Directors, administrative team members, and staff at various levels throughout the district.

The 2025-26 budget is designed to meet the budget development priorities and guidelines, to direct resources to teaching, learning, and assessment activities, and to remain fiscally responsible.

The Board of Directors' budget development priorities and guidelines for decisions are as follows:

- There are clear links to student learning, the district's promise, and the strategic plan.
- There are appropriate human resources available to implement any initiatives.
- There is budget capacity to provide materials, services, and other resources as necessary.
- There is evidence of financial support for long-term commitments.
- There is adequate fund balance to support unanticipated events and the School Board policy minimum.

DISTRICT STAFF

Superintendent
Ryan Ovenell

Executive Director Teaching and Learning
Colin Ryan, Ed.D.

Executive Director Human Resources
Christine Del Pozo

Executive Director Business Services
Ruth Floyd

Executive Director Special Services
Fredrika Smith, Ed.D.

Executive Director Student Support Services
Jennifer Allen

Athletics Director
Lauren Amundson

Career & Technical Education Director
Ross Short

Communications Director
Evan Caldwell

Food Service Director
Donald Vennetti

Transportation Director
Angie O'Connor

Maintenance Manager
Kevin Cruse

STANWOOD-CAMANO
SCHOOL DISTRICT

The Stanwood-Camano School District does not discriminate in employment, 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. Inquiries regarding compliance and/or grievance procedures may be directed to the District's Title IX/Affirmative Action Officer and Civil Rights Compliance Coordinator, Christine Del Pozo (cdelpozo@stanwood.wednet.edu), or the Section 504/American Disabilities Act Coordinator, Deka Smith (fsmith@stanwood.wednet.edu) Stanwood-Camano School District, 26920 Pioneer Hwy, Stanwood, WA 98292. Telephone: (360) 629-1200.

El Distrito Escolar de Stanwood-Camano no discrimina en sus programas o actividades por motivos de sexo, raza, credo, religión, color, origen nacional, edad, condición de veterano de guerra o grado militar, orientación sexual, expresión de género o identidad, discapacidad o uso de perro guía entrenado o animal de servicio, y ofrece igualdad de acceso a los Boy Scouts y a otros grupos de jóvenes especificados. El empleado mencionado a continuación ha sido designado para atender consultas y quejas de supuesta discriminación: Título IX / Oficial de Acción Afirmativa y Coordinador de Cumplimiento de Derechos Civiles, Christine Del Pozo (cdelpozo@stanwood.wednet.edu), o la Sección 504 / Coordinador de la Ley de Discapacidades Estadounidenses, Deka Smith (fsmith@stanwood.wednet.edu), Distrito Escolar Stanwood-Camano, 26920 Pioneer Hwy, Stanwood, WA 98292. Teléfono: (360) 629- 1200.

STANWOOD-CAMANO
SCHOOL DISTRICT

EVERY STUDENT

is **empowered to learn** in an inclusive setting
and is **prepared for the future** of their choice

Early learners build strong academic and social foundations for kindergarten and beyond

Empowering students to grow, explore their passions, and develop the skills needed to thrive

Graduates leave equipped with the skills and knowledge to lead successful, fulfilling lives

See our progress at www.stanwood.wednet.edu/plan