

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	100,635,102	777,090	11,872,507	1,568,695	770,000
Total Appropriation (Expenditures)	101,753,745	1,326,280	11,535,219	3,522,823	1,075,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-1,118,642	-549,190	337,288	-1,954,127	-305,000
Beginning Total Fund Balance	8,700,000	790,048	5,400,000	2,518,700	941,000
Ending Total Fund Balance	7,581,357	240,858	5,737,288	564,572	636,000
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	17,806,115	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	17,806,115	XXXXX	11,946,000	2,400,000	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	4,794.89		4,770.00		4,664.00	
FTE Certificated Employees	316.718		316.450		305.450	
FTE Classified Employees	205.153		214.286		214.067	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	91,648,421		98,096,117		100,635,102	
Total Expenditures	91,947,803		99,487,537		101,753,745	
Total Beginning Fund Balance	8,547,096		7,900,000		8,700,000	
Total Ending Fund Balance	8,247,715		6,508,580		7,581,357	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	46,786,254	50.88	48,141,583	48.39	48,627,318	47.79
Federal Special Purpose Funding	5,430	19.46	0	0.00	XXXXX	XXXXX
Special Education Instruction	17,893,534	5.33	18,807,849	18.90	19,616,260	19.28
Vocational Instruction	4,897,729	0.00	5,032,667	5.06	5,043,330	4.96
Skill Center Instruction	0	2.79	0	0.00	0	0.00
Compensatory Education	2,566,233	0.86	2,563,662	2.58	2,532,187	2.49
Other Instructional Programs	793,059	0.15	4,816,949	4.84	4,771,374	4.69
Community Services	137,015	20.52	93,523	0.09	116,536	0.11
Support Services	18,868,547	100.00	20,031,304	20.13	21,046,740	20.68
Total - Program Groups	91,947,803		99,487,537	100.00	101,753,745	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	53,579,806	58.27	59,890,667	60.20	60,728,198	59.68
Teaching Support	10,483,312	11.40	11,654,882	11.71	11,740,844	11.54
Other Supportive Activities	14,418,152	15.68	15,505,895	15.59	16,536,619	16.25
Building Administration	5,667,388	6.16	5,510,978	5.54	5,736,946	5.64
Central Administration	6,892,546	7.50	6,925,115	6.96	7,011,138	6.89
Total - Activity Groups	91,947,803	100.00	99,487,537	100.00	101,753,745	100.00

Stanwood-Camano School District No.401

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	42,438,088	46.15	43,035,084	43.26	43,282,609	42.54
Classified Salaries	18,093,442	19.68	19,072,249	19.17	19,793,724	19.45
Employee Benefits and Payroll Taxes	20,447,781	22.24	20,857,926	20.97	21,487,486	21.12
Supplies, Instructional Resources and Noncapitalized Items	3,320,616	3.61	8,609,472	8.65	8,084,254	7.94
Purchased Services	7,341,598	7.98	7,672,091	7.71	8,869,238	8.72
Travel	101,599	0.11	109,215	0.11	123,434	0.12
Capital Outlay	204,678	0.22	131,500	0.13	113,000	0.11
Total - Objects	91,947,803	100.00	99,487,537	100.00	101,753,745	100.00

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

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	363.77	309.00	276.00
2. Grade 1	328.34	333.00	267.00
3. Grade 2	350.37	336.00	341.00
4. Grade 3	344.14	345.00	327.00
5. Grade 4	339.01	342.00	351.00
6. Grade 5	351.25	344.00	366.00
7. Grade 6	366.42	358.00	345.00
8. Grade 7	337.63	371.00	355.00
9. Grade 8	359.69	343.00	356.00
10. Grade 9	357.45	390.00	353.00
11. Grade 10	357.23	352.00	395.00
12. Grade 11 (excluding Running Start)	317.54	320.00	289.00
13. Grade 12 (excluding Running Start)	273.65	290.00	255.00
14. SUBTOTAL	4,446.49	4,433.00	4,276.00
15. Running Start	96.65	95.00	115.00
16. Dropout Reengagement Enrollment	10.75	10.00	15.00
17. ALE Enrollment	241.00	232.00	258.00
18. TOTAL K-12	4,794.89	4,770.00	4,664.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	316.72	316.45	305.450
2. General Fund FTE Classified Employees /4	205.15	214.29	214.067

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	14,949,792	16,093,984	17,263,540
2000 Local Nontax Support	1,254,647	1,299,845	1,338,831
3000 State, General Purpose	53,156,118	54,473,727	54,490,827
4000 State, Special Purpose	18,504,517	18,863,186	20,110,874
5000 Federal, General Purpose	9,710	11,000	10,000
6000 Federal, Special Purpose	3,403,482	7,084,375	7,077,354
7000 Revenues from Other School Districts	43,697	25,000	25,000
8000 Revenues from Other Entities	249,628	220,000	273,676
9000 Other Financing Sources	76,830	25,000	45,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	91,648,421	98,096,117	100,635,102
EXPENDITURES			
00 Regular Instruction	46,786,254	48,141,583	48,627,318
20 Special Education Instruction	17,893,534	18,807,849	19,616,260
30 Vocational Education Instruction	4,897,729	5,032,667	5,043,330
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,566,233	2,563,662	2,532,187
70 Other Instructional Programs	793,059	4,816,949	4,771,374
80 Community Services	137,015	93,523	116,536
90 Support Services	18,868,547	20,031,304	21,046,740
B. TOTAL EXPENDITURES	91,947,803	99,487,537	101,753,745
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-299,382	-1,391,419	-1,118,642
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	83,759	342,251	150,000
G.L.823 Restricted for Carryover Of Transition To Kindergarten Revenue	0	0	0
G.L.825 Restricted for Skill Center	0	0	0

Stanwood-Camano School District No.401

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	450,000
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	203,667	350,000
G.L.890 Unassigned Fund Balance	3,377,219	2,499,276	2,918,245
G.L.891 Unassigned to Minimum Fund Balance Policy	4,290,965	4,704,806	4,831,755
H. TOTAL BEGINNING FUND BALANCE	8,547,096	7,900,000	8,700,000
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	206,493	300,000	150,000
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	205,104	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	331,794	200,000	350,000

Stanwood-Camano School District No.401

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	3,021,204	1,153,774	2,099,602
G.L.891 Unassigned to Minimum Fund Balance Policy	4,470,962	4,704,806	4,831,755
I. TOTAL ENDING FUND BALANCE (G+H)	8,247,715	6,508,580	7,581,357

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.

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	14,947,118	16,091,165	17,260,639
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	2,675	2,819	2,901
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	14,949,792	16,093,984	17,263,540
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	3,600	3,000	0
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	105,285	100,000	117,500
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	35,344	150,000	150,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	15,348	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	43,130	29,000	31,000
2298 School Food Services, Sales of Goods, Supplies and Svcs	512,054	468,842	618,981
2300 Investment Earnings	302,262	175,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	89,364	206,500	99,960
2600 Fines and Damages	14,284	3,500	1,000
2700 Rentals and Leases	25,533	25,000	25,000
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	108,443	109,003	115,390
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	1,254,647	1,299,845	1,338,831

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
STATE, GENERAL PURPOSE			
3100 Apportionment	51,383,480	52,501,459	52,401,883
3121 Special Education--General Apportionment	1,772,638	1,972,268	2,088,944
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	53,156,118	54,473,727	54,490,827
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	501,373	503,864	280,356
4121 Special Education	11,598,259	12,182,999	13,654,920
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,168,379	1,204,378	1,261,017
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	391,744	123,450	97,611
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	334,790	328,521	357,681
4174 Highly Capable	168,832	172,503	173,644
4188 Childcare	0	0	0
4198 School Food Services	314,944	497,471	285,645
4199 Transportation--Operations	3,946,335	3,850,000	4,000,000
4300 Other State Agencies, Unassigned	1,300	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	78,563	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	18,504,517	18,863,186	20,110,874

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	9,710	11,000	10,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	9,710	11,000	10,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	4,000,000	4,000,000
6109 Transition To Kindergarten	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	1,154,711	1,012,288	1,043,771
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	29,832	35,008	38,720
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	790,904	711,887	702,779
6152 School Improve, Fed Other Title Grants under ESEA, Fed	197,920	157,181	163,137
6153 Migrant ESEA Migrant, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	24,246	21,777	22,478
6167 Indian Education JOM	0	0	0
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	886,870	880,075	886,569
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	97,900	0	0
6210 E-Rate	0	151,200	75,000

Stanwood-Camano School District No.401

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	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	16,340
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
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	104,495	0	0
6310 Medicaid Administrative Match	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	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
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0

Stanwood-Camano School District No.401

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	110,506	114,959	128,560
6000 TOTAL FEDERAL, SPECIAL PURPOSE	3,403,482	7,084,375	7,077,354
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	0	0	0
7121 Special Education	0	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	43,697	25,000	25,000
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	43,697	25,000	25,000
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8101 Governmental Entities-Enrichment	210,866	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	38,762	0	53,676
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	249,628	220,000	273,676

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,675	0	0
9400 Insurance Recoveries	50,905	25,000	45,000
9500 Long-Term Financing	24,250	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	76,830	25,000	45,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	91,648,421	98,096,117	100,635,102

Stanwood-Camano School District No.401

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REGULAR INSTRUCTION			
01 Basic Education	44,745,428	46,234,581	46,831,798
02 Alternative Learning Experience	1,434,752	1,307,429	1,366,776
03 Basic Education - Dropout Reengagement	102,674	95,708	148,388
09 Transition to Kindergarten	503,400	503,865	280,356
00 TOTAL REGULAR INSTRUCTION	46,786,254	48,141,583	48,627,318
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	16,788,500	17,765,508	18,589,075
22 Special Education, Infants and Toddlers, State	0	0	0
24 Special Education, Supplemental, Federal	1,105,034	1,042,341	1,027,185
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	17,893,534	18,807,849	19,616,260
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	4,008,645	4,072,518	4,226,219
34 Middle School Career and Technical Education, State	860,638	926,706	780,041
38 Vocational, Federal	28,446	33,443	37,070
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	4,897,729	5,032,667	5,043,330
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
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	754,176	680,066	672,840
52 Other Title Grants under ESEA-Federal	188,730	150,155	156,187
53 Migrant ESEA Migrant, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,087,657	1,261,349	1,207,298
56 State Institutions, Centers and Homes, Delinquent	0	0	2,000

Stanwood-Camano School District No.401

EXPENDITURE BY PROGRAM

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	208,149	123,452	97,004
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
64 Limited English Proficiency, Federal	34,489	35,836	36,729
65 Transitional Bilingual, State	293,033	312,804	344,485
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	15,644
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,566,233	2,563,662	2,532,187
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	95,052	100,000	117,502
73 Summer School	0	0	0
74 Highly Capable	188,772	198,693	208,493
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	509,236	4,518,256	4,445,379
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	793,059	4,816,949	4,771,374
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0
89 Other Community Services	137,015	93,523	116,536
80 TOTAL COMMUNITY SERVICES	137,015	93,523	116,536
SUPPORT SERVICES			
97 District-wide Support	11,797,691	12,177,046	12,780,016
98 School Food Services	2,651,513	2,764,600	2,728,114
99 Pupil Transportation	4,504,636	5,089,658	5,538,610
90 TOTAL SUPPORT SERVICES	18,953,840	20,031,304	21,046,740
TOTAL PROGRAM EXPENDITURES	92,033,096	99,487,537	101,753,745

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	46,831,798	158,890		29,496,793	3,993,074	10,175,841	1,071,922	1,830,722	41,556	63,000
02 ALE	1,366,776	0		856,620	96,553	297,698	56,615	56,140	3,150	0
03 Basic Education - Dropout Reengagement	148,388	0		0	0	0	0	148,388	0	0
09 Transition to Kindergarten	280,356	0		144,657	46,820	66,837	22,042	0	0	0
TOTAL REGULAR INSTRUCTION	48,627,318	158,890		30,498,070	4,136,447	10,540,376	1,150,579	2,035,250	44,706	63,000
21 Sp Ed, Sup, St	18,589,075	43,750		6,683,786	5,515,868	5,044,711	97,100	1,189,310	14,550	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	1,027,185	0		779,312	22,937	224,936	0	0	0	0
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	19,616,260	43,750		7,463,098	5,538,805	5,269,647	97,100	1,189,310	14,550	0
31 Voc, Basic, St	4,226,219	9,000		2,546,592	278,076	822,216	252,061	268,499	49,775	0
34 MidSchCar/Tec	780,041	0		565,811	15,328	158,054	28,848	9,000	3,000	0
38 Voc, Fed	37,070	0		0	0	0	31,570	5,500	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	5,043,330	9,000		3,112,403	293,404	980,270	312,479	282,999	52,775	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

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
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	672,840	10,000		209,030	174,211	136,372	121,704	21,385	138	0
52 Other Title Grants under ESEA-Federal	156,187	0	0	105,054	0	21,818	0	29,315	0	0
53 ESEA Migrant, Federal	0	0		0	0	0	0	0	0	0
55 LAP	1,207,298	10,000		638,358	189,221	257,070	91,649	21,000	0	0
56 St In, Ctr/Hm, D	2,000	0		0	0	0	0	2,000	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	97,004	0		67,200	15,000	14,804	0	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
64 LEP, Fed	36,729	0		28,784	0	7,945	0	0	0	0
65 Tran Biling, St	344,485	0		183,618	65,568	95,299	0	0	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	15,644	0		0	0	0	15,644	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,532,187	20,000	0	1,232,044	444,000	533,308	228,997	73,700	138	0
71 Traffic Safety	117,502	0		58,000	4,000	7,378	35,558	12,566	0	0
73 Summer School	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
74 Highly Capable	208,493	0		159,312	0	49,181	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	4,445,379	0		75,135	153,392	79,556	4,059,176	77,120	1,000	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,771,374	0		292,447	157,392	136,115	4,094,734	89,686	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
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	116,536	40,960	0	0	25,000	4,076	1,500	45,000	0	0
TOTAL COMMUNITY SERVICES	116,536	40,960	0	0	25,000	4,076	1,500	45,000	0	0
97 Distwide Suppt	12,780,016	0	-21,500	684,547	4,998,581	1,948,348	436,675	4,673,400	9,965	50,000
98 Schl Food Serv	2,728,114	0	-1,000	0	1,088,846	630,468	978,090	31,410	300	0
99 Pupil Transp	5,538,610	0	-250,100	0	3,111,249	1,444,878	784,100	448,483	0	0
TOTAL SUPPORT SERVICES	21,046,740	0	-272,600	684,547	9,198,676	4,023,694	2,198,865	5,153,293	10,265	50,000
OBJECT TOTALS	101,753,745	272,600	-272,600	43,282,609	19,793,724	21,487,486	8,084,254	8,869,238	123,434	113,000

Stanwood-Camano School District No.401

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

OBJECT OF EXPENDITURE	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
(0) Debit Transfers	341,570	XXXXX	227,500	XXXXX	272,600	XXXXX
(1) Credit Transfers	-341,570	XXXXX	-227,500	XXXXX	-272,600	XXXXX
(2) Certificated Salaries	42,438,088	46.15	43,035,084	43.26	43,282,609	42.54
(3) Classified Salaries	18,093,442	19.68	19,072,249	19.17	19,793,724	19.45
(4) Employee Benefits and Payroll Taxes	20,447,781	22.24	20,857,926	20.97	21,487,486	21.12
(5) Supplies and Materials	3,320,616	3.61	8,609,472	8.65	8,084,254	7.94
(7) Purchased Services	7,341,598	7.98	7,672,091	7.71	8,869,238	8.72
(8) Travel	101,599	0.11	109,215	0.11	123,434	0.12
(9) Capital Outlay	204,678	0.22	131,500	0.13	113,000	0.11
TOTAL EXPENDITURES	91,947,803	100.00	99,487,537	100.00	101,753,745	100.00

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

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	52,739,100	57.36	58,953,755	59.26	59,702,632	58.67
28 Extracur	840,706	0.91	936,912	0.94	1,025,566	1.01
29 Pmt to SD	0	0.00	0	0.00	0	0.00
TOTAL TEACHING ACTIVITIES	53,579,806	58.27	59,890,667	60.20	60,728,198	59.68
TEACHING SUPPORT						
22 Lrn Resrc	411,737	0.45	437,854	0.44	457,097	0.45
24 Guid/Coun	2,341,258	2.55	2,550,065	2.56	2,502,802	2.46
25 Pupil M/S	1,260,512	1.37	1,338,163	1.35	1,530,701	1.50
26 Health	5,323,313	5.79	5,511,993	5.54	5,859,896	5.76
31 InstProDev	610,633	0.66	775,125	0.78	510,973	0.50
32 Inst Tech	379,222	0.41	631,344	0.63	151,418	0.15
33 Curriculum	156,636	0.17	164,835	0.17	469,600	0.46
34 Prof Lrng St	564,259	0.61	0	0.00	0	0.00
35 Pupil Safety	0	0.00	245,503	0.25	258,357	0.25
TOTAL TEACHING SUPPORT	10,483,312	11.40	11,654,882	11.71	11,740,844	11.54
OTHER SUPPORT ACTIVITIES						
42 Food	962,808	1.05	954,959	0.96	902,890	0.89
44 Operation	1,465,147	1.59	1,574,265	1.58	1,582,877	1.56
49 Transfers	-1,936	0.00	-1,000	0.00	-1,000	0.00
52 Operation	3,489,847	3.80	3,922,613	3.94	4,229,940	4.16
53 Maintnce	537,591	0.58	628,603	0.63	702,670	0.69
56 Insurance	191,174	0.21	215,644	0.22	293,683	0.29
58 Remote Learning Operations	0	0.00	0	0.00	0	0.00
59 Transfers	-248,463	-0.27	-205,000	-0.21	-250,100	-0.25
62 Grnd Mnt	380,850	0.41	391,254	0.39	404,284	0.40
63 Oper Bldg	2,655,421	2.89	2,716,588	2.73	2,826,986	2.78
64 Maintnce	723,323	0.79	721,352	0.73	769,186	0.76
65 Utilities	1,397,963	1.52	1,472,000	1.48	1,521,350	1.50
66 E-Rate	156,636	0.17	151,200	0.15	75,000	0.07
67 Bldg Secu	76,823	0.08	74,777	0.08	73,280	0.07
68 Insurance	1,196,125	1.30	1,333,914	1.34	1,898,251	1.87

Stanwood-Camano School District No.401

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
72 Info Sys	1,382,857	1.50	1,517,842	1.53	1,450,359	1.43
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	126,526	0.14	11,884	0.01	11,963	0.01
83 Interest	7,816	0.01	0	0.00	0	0.00
84 Principal	77,478	0.08	0	0.00	0	0.00
85 Debt Expn	-49,107	-0.05	0	0.00	0	0.00
91 Publ Actv	45,912	0.05	25,000	0.03	45,000	0.04
TOTAL OTHER SUPPORT ACTIVITIES	14,418,152	15.68	15,505,895	15.59	16,536,619	16.25
UNIT ADMINISTRATION						
23 Princ Off	5,667,388	6.16	5,510,978	5.54	5,736,946	5.64
TOTAL UNIT ADMINISTRATION	5,667,388	6.16	5,510,978	5.54	5,736,946	5.64
CENTRAL ADMINISTRATION						
11 Bd of Dir	135,996	0.15	279,700	0.28	158,800	0.16
12 Supt Off	710,258	0.77	654,521	0.66	507,378	0.50
13 Busns Off	1,315,971	1.43	1,374,233	1.38	1,437,573	1.41
14 HR	1,060,446	1.15	1,151,337	1.16	1,200,118	1.18
15 Pblc Rltn	239,566	0.26	241,400	0.24	270,415	0.27
21 Supv Inst	2,388,894	2.60	2,203,071	2.21	2,357,850	2.32
41 Supervisn	227,761	0.25	236,376	0.24	243,347	0.24
51 Supervisn	534,487	0.58	527,798	0.53	562,417	0.55
61 Supv Bldg	279,167	0.30	256,679	0.26	273,240	0.27
TOTAL CENTRAL ADMINISTRATION	6,892,546	7.50	6,925,115	6.96	7,011,138	6.89
TOTAL EXPENDITURES	91,947,803	100.00	99,487,537	100.00	101,753,745	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	245.400	80.34	68.811	32.14
28 Extracurricular	0.000	0.00	0.589	0.28
TOTAL TEACHING ACTIVITIES	245.400	80.34	69.400	32.42
TEACHING SUPPORT				
22 Learning Resources	1.000	0.33	2.060	0.96
24 Guidance and Counseling	12.000	3.93	2.535	1.18
25 Pupil Management and Safety	0.000	0.00	11.593	5.42
26 Health/Related Services	27.650	9.05	6.219	2.91
31 InstProDev	0.850	0.28	0.000	0.00
32 Inst Tech	XXXXX	XXXXX	0.600	0.28
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	41.500	13.59	23.650	11.05
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	12.501	5.84
52 Operations	XXXXX	XXXXX	25.090	11.72
53 Maintenance	XXXXX	XXXXX	3.000	1.40
58 Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62 Grounds--Maintenance	XXXXX	XXXXX	2.800	1.31
63 Operation of Buildings	XXXXX	XXXXX	22.711	10.61
64 Maintenance	XXXXX	XXXXX	3.200	1.49
65 Utilities	XXXXX	XXXXX	0.000	0.00
67 Building Security	XXXXX	XXXXX	0.000	0.00
72 Information Systems	0.000	0.00	5.150	2.41
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	74.452	34.78

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	4.26	19.125	8.93
TOTAL UNIT ADMINISTRATION	13.000	4.26	19.125	8.93
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	0.33	1.000	0.47
13 Business Office	0.000	0.00	7.381	3.45
14 Human Resources	1.000	0.33	3.377	1.58
15 Public Relations	0.000	0.00	1.000	0.47
21 Supervision - Instruction	3.550	1.16	8.687	4.06
41 Supervision - Nutrition Services	0.000	0.00	1.497	0.70
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	5.550	1.82	27.440	12.82
TOTAL FTE STAFF	305.450	100.00	214.067	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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES			
100 General Student Body	139,181	162,650	147,690
200 Athletics	197,609	199,500	208,000
300 Classes	16,494	17,800	16,400
400 Clubs	237,661	355,650	402,000
600 Private Moneys	0	3,000	3,000
A. TOTAL REVENUES	590,945	738,600	777,090
EXPENDITURES			
100 General Student Body	60,482	121,621	220,297
200 Athletics	170,551	268,571	445,635
300 Classes	14,200	16,800	30,400
400 Clubs	209,869	400,672	626,948
600 Private Moneys	0	3,000	3,000
B. TOTAL EXPENDITURES	455,102	810,664	1,326,280
C. UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0
D. UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0
E. Net Change in Fund Balance (A-B+C-D)	135,843	-72,064	-549,190
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	562,727	602,099	790,048
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
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	565,748	602,099	790,048
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	701,591	530,035	240,858
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
G. TOTAL ENDING FUND BALANCE (E+F)	701,591	530,035	240,858

DRAFT

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	11,127,439	11,435,421	11,707,507
2000 Local Nontax Support	175,390	160,000	165,000
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	11,302,829	11,595,421	11,872,507
EXPENDITURES			
Matured Bond Expenditures	6,185,000	6,760,000	7,370,000
Interest on Bonds	4,792,094	4,468,469	4,115,219
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1	50,000	50,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	10,977,095	11,278,469	11,535,219
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	325,735	316,952	337,288
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	4,789,917	5,140,000	5,400,000
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
H. TOTAL BEGINNING FUND BALANCE	4,789,917	5,140,000	5,400,000
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	5,115,652	5,456,952	5,737,288

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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
I. TOTAL ENDING FUND BALANCE (G+H)	5,115,652	5,456,952	5,737,288

Stanwood-Camano School District No.401

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Taxes	11,124,336	11,431,796	11,703,614
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	3,104	3,625	3,892
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	11,127,439	11,435,421	11,707,507
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	175,390	160,000	165,000
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	175,390	160,000	165,000
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	0	0	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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	0	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	11,302,829	11,595,421	11,872,507

DRAFT

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	4,097	0	1,344,343
2000 Local Nontax Support	376,836	170,564	224,352
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	25,936	67,014	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	406,869	237,578	1,568,695
EXPENDITURES			
10 Sites	913,763	220,000	0
20 Buildings	1,653,612	2,641,214	3,022,823
30 Equipment	0	0	300,000
40 Energy	0	520,000	200,000
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	2,567,374	3,381,214	3,522,823
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	-2,160,505	-3,143,636	-1,954,127
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

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	1,796,307	1,001,129	882,010
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	2,550,646	1,636,690
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	5,906,012	3,551,775	2,518,700
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	1,099,312	0	44,797
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	2,646,195	408,139	519,775
G.L.890 Unassigned Fund Balance	0	0	0
I. TOTAL ENDING FUND BALANCE (G+H)	3,745,506	408,139	564,572

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.

DRAFT

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
LOCAL TAXES			
1100 Local Property Tax	4,097	0	1,343,563
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	780
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	4,097	0	1,344,343
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	248,654	105,000	150,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	26,179	24,751	27,177
2500 Gifts and Donations	40,000	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	62,004	40,813	47,175
2800 Judgement and Settlements	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	376,836	170,564	224,352
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	25,936	67,014	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	25,936	67,014	0
FEDERAL, GENERAL PURPOSE			

Stanwood-Camano School District No.401

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111 Federal Special Purpose-SLFRF	0	0	XXXXX
6112 Federal Special Purpose-ESSER II	0	0	XXXXX
6113 Federal Special Purpose-ESSER III	0	0	XXXXX
6114 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6118 Federal Special Purpose-Reserved G	0	0	XXXXX
6119 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	XXXXX
6212 Federal Special Purpose-ESSER II	0	0	XXXXX
6213 Federal Special Purpose-ESSER III	0	0	XXXXX
6214 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6218 Federal Special Purpose-Reserved G	0	0	XXXXX
6219 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
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	XXXXX
6312 Federal Special Purpose-ESSER II	0	0	XXXXX
6313 Federal Special Purpose-ESSER III	0	0	XXXXX
6314 Federal Special Purpose ESSER III Learning Loss	0	0	XXXXX
6318 Federal Special Purpose-Reserved G	0	0	XXXXX
6319 Federal Special Purpose-Cares Act - Other	0	0	XXXXX
6340 Impact Aid-Construction	0	0	0

Stanwood-Camano School District No.401

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	406,869	237,578	1,568,695

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
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	24,812	30,000	20,000
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	653,021	830,000	750,000
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	0	0	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	9,401	0	0
9400 Insurance Recoveries	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
9500 Long-Term Financing	0	0	0
9901 Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	687,233	860,000	770,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	687,233	860,000	770,000
EXPENDITURES			
33 Transportation Equipment Purchases	1,054,237	900,000	1,075,000
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	1,054,237	900,000	1,075,000
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. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
H. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
I. NET CHANGE IN FUND BALANCE (C-D-E-F+G-H)	-367,004	-40,000	-305,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	1,204,100	837,000	941,000
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
J. TOTAL BEGINNING FUND BALANCE	1,204,100	837,000	941,000
G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0

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

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.819 Restricted for Fund Purposes	837,096	797,000	636,000
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
K. TOTAL ENDING FUND BALANCE (I+J)	837,096	797,000	636,000

- 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.