



STANWOOD-CAMANO SCHOOL DISTRICT

Citizen's Guide to the Budget

An overview of how Stanwood-Camano School District
funds our instructional programs

2023-24 School Year

Our District

The Stanwood-Camano School District serves approximately 4,700 students in kindergarten through grade 12. Our boundaries encompass the Camano Island portion of Island County and the northwest portion of Snohomish County, bordering on the Skagit County line to the north and sharing boundaries with Arlington, Lakewood, and Marysville school districts to the southeast.

Our Promise

*Every student in the Stanwood-Camano School District is **empowered to learn** in an inclusive setting and is **prepared for the future of their choice***



Our Facilities



The new Stanwood High School opened in January 2021

School Locations: 10

- 5 elementary schools (includes preschool and Transitional Kindergarten programs)
- 2 middle schools
- 1 high school
- 1 alternative high school/middle school site (grades 6-12)
- 1 parent partner school (homeschool program)
- Transition program (located at Stanwood Middle School)

Support Facilities: 3

- Administration & Resource Center
- Transportation Center
- Maintenance and Technology Center

Average Age of our Schools

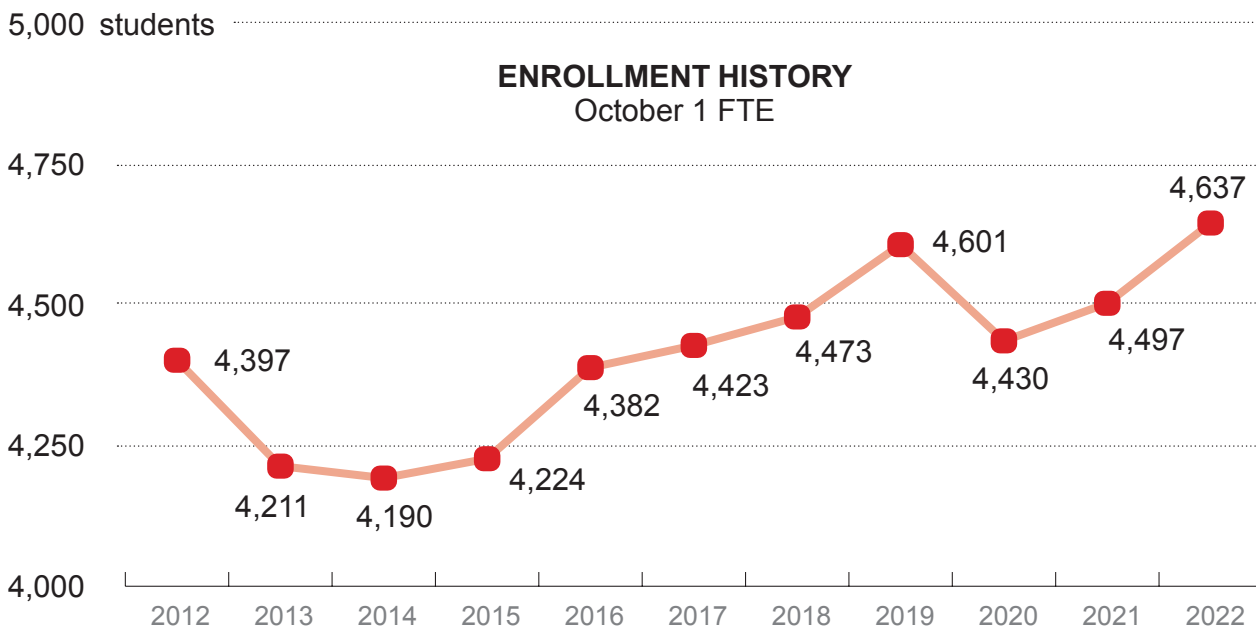
- Elementary: 34.6 years (1956 oldest/2000 newest)
- Middle: 55.5 years (1938 oldest/1997 newest)
- High: 2.5 years (January 2021)

Student Enrollment

The Funding Driver: Student Enrollment

Although state law determines the amount of money each district will receive per student, it is the average number of full-time students that drives the majority of school funding. This funding is often referred to as FTE (full-time equivalent). Because not all students can be counted as full time, the funded student count can be different from total “head count” enrollment.

The state portion of school funding budgeted per full-time student is approximately \$10,715 in 2023-24. For each student needing extra services — special education, highly capable and multi-language learners — additional state dollars are provided. These state dollars do not cover the full cost of this additional instruction.



Our Total Budget

Each year, our Board of Directors adopts a financial plan (budget) for the upcoming school year. The 2023-24 budget was developed through the efforts and involvement of the Board of Directors, administrative team members, and staff at various levels throughout the district.

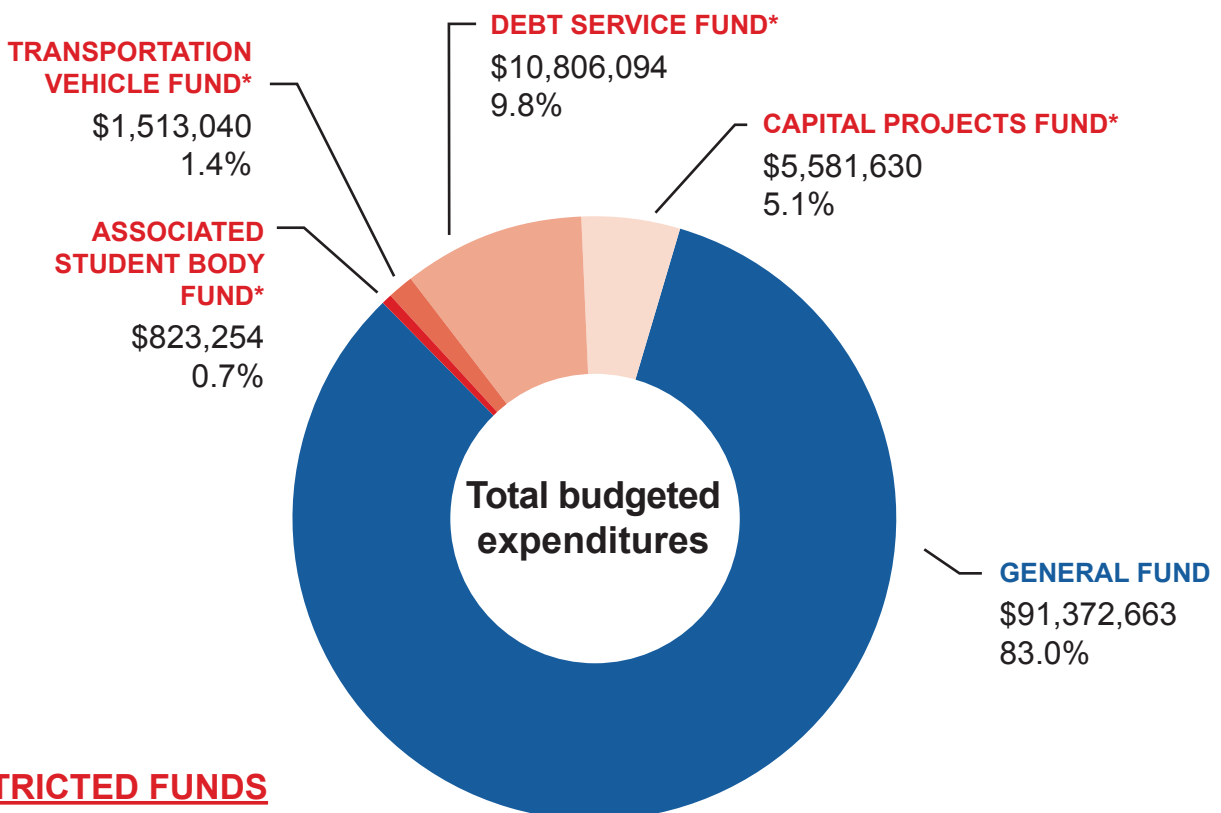
The 2023-24 budget is designed to meet the budget development priorities and guidelines, to direct resources to teaching, learning, and assessment activities, and to remain fiscally responsible.

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

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

Total budgeted expenditures for 2023-24

All fund accounts — total expenditures \$110,096,681



*** RESTRICTED FUNDS**

See description of each restricted fund account on next page

Budget Fund Descriptions

General Fund

Total estimated cost to operate the current programs in 2023-24 is \$91,372,663 (83.0%). This fund pays for the instructional programs, daily operations of our schools, and general functions of the school district. More in-depth information on this fund is provided in the official F195 budget document posted on our website at www.stanwood.wednet.edu/Budget.

Debt Service Fund (RESTRICTED USE)

Total expenditures: \$10,806,094 (9.8%)

When our district sells bonds to finance voter-approved construction, an account is set up to repay the debt associated with the sale. This fund receives the money that is collected from our taxpayers to pay the annual principal and interest cost. It currently pays the debt approved by the voters in February 2017 to construct a new high school, alternative schools, and maintenance/technology center.

Transportation Vehicle Fund (RESTRICTED USE)

Total expenditures: \$1,513,040 (1.4%)

This fund receives payments from the state for the replacement of school buses. These funds may only be used to purchase or do major repairs on school buses.

Capital Projects Fund (RESTRICTED USE)

Total expenditures: \$5,581,630 (5.1%)

This fund pays for all construction, remodeling, and site acquisition costs. Funding for these projects comes from rental of school district property, investment earnings, property sales, capital levies, and bond sales. In November 2013, voters approved a \$29 million, 4-year capital levy to pay for facility improvements and update technology across the district. This levy was renewed in 2018 for four more years, at a total of \$8.3 million. This levy was then rejected by voters in 2022 and not renewed. In 2017, voters approved a \$147.5 million dollar bond issue to construct a new high school, alternative schools, and a maintenance/technology center.

Associated Student Body (ASB) Fund (RESTRICTED USE)

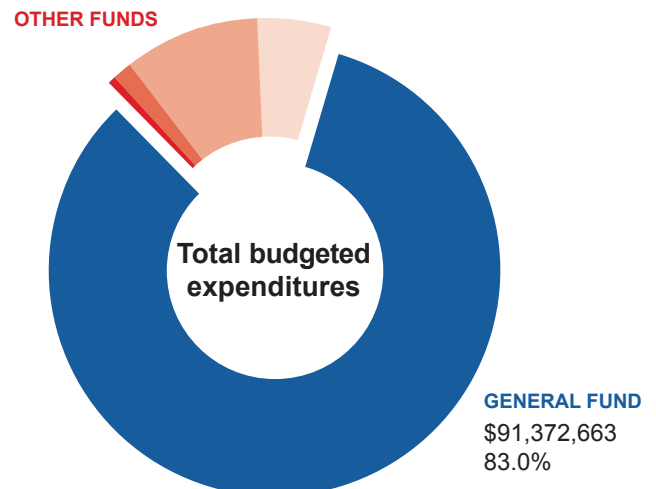
Total expenditures: \$823,254 (0.7%)

This fund is financed by the collection of fees from students and non-students for attendance or participation in noncredit extra-curricular events such as football games or dances. Money raised by student fundraisers and sale of ASB cards are also deposited in this fund. Expenditures must be approved by the student council.

Our General Fund Budget



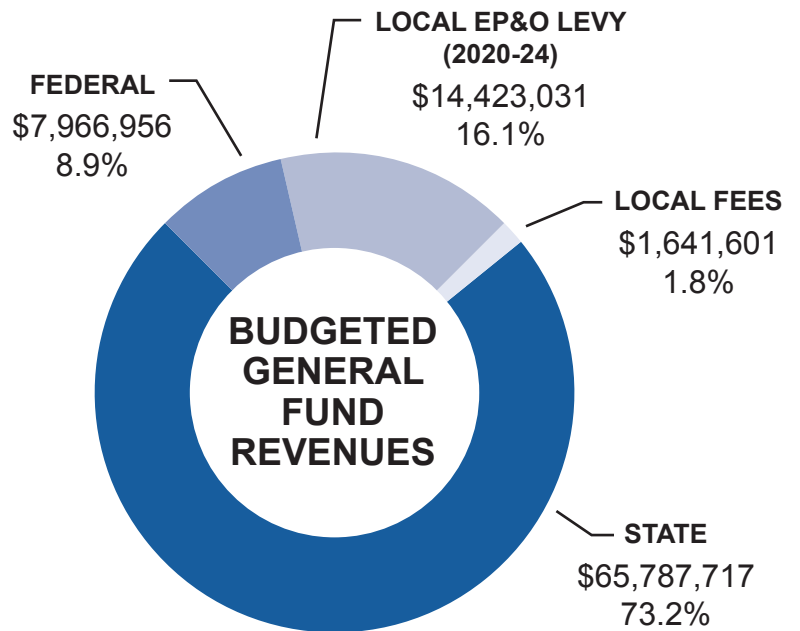
The General Fund makes up 83.0% of the total Stanwood-Camano School District budget. Over 85% of the General Fund budget pays for employee salaries (reported in full-time equivalent staff), payroll taxes, and employee benefits.



Our General Fund Sources of Revenue

Total Revenue for General Fund:

\$89,819,305



How your taxes support schools

Stanwood-Camano voters approved a four-year Educational Programs and Operations (EP&O) Replacement Levy in 2020 to replace an expiring levy. Unlike other types of taxes, local school levies must be renewed by voters to continue collecting. Current law requires 50 percent plus one of the voters to agree to continue this levy funding.

Approval of new bonds — which are for building new classrooms, schools, etc. — requires a supermajority of 60 percent plus one voter approval to pass.

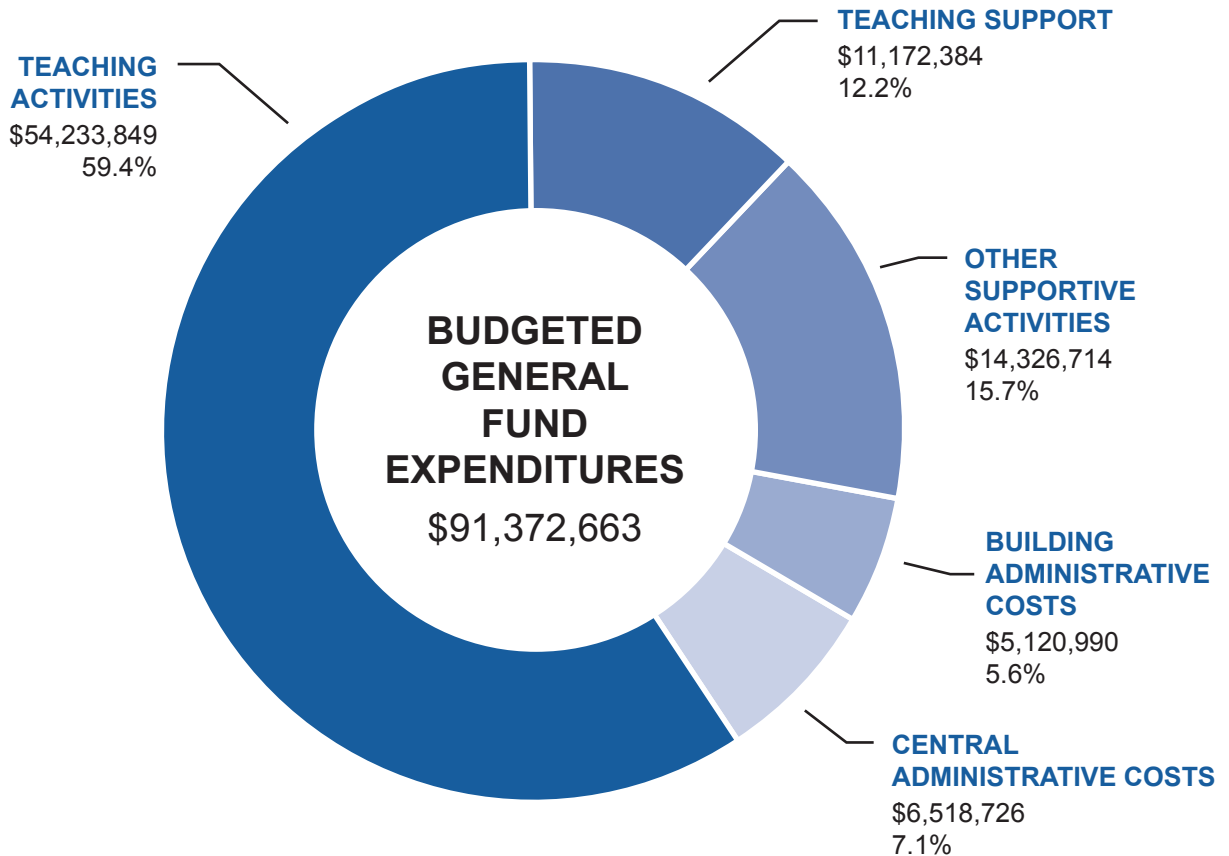
Public schools are limited as to how much money can be requested (levied) in a calendar year. The district is limited based on a dollar amount per full time equivalent (FTE) student enrollment. (See Page 2). This is commonly known as a “levy lid.”

Voters have approved the Educational Programs and Operations (EP&O) Replacement Levy through 2024. Once approved by voters, the levy amounts don't increase. 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 collect up to the voter approved amount.

Stanwood-Camano School District has budgeted to collect approximately \$14.4 million in local taxes in fiscal year 2023-24 to maintain educational programs.

Our General Fund Activities of Expenditure

The General Fund pays for the day-to-day operations of the school district including instruction and support services for students.



- **Teaching Activities:** \$54,233,849 (59.4%)
Costs associated with classroom instruction; for example, teacher salaries, extracurricular activities, and payments to other districts are budgeted in this category.
- **Teaching Support:** \$11,172,384 (12.2%)
Includes learning resources, guidance/counseling, professional development, school resource officer, pupil management and safety, and nurses.
- **Other Supportive Activities:** \$14,326,714 (15.7%)
Includes food service operations, maintenance, insurance, utilities, security, information systems and transportation. This allocation does not include the costs of supervisors.
- **Building Administrative Costs:** \$5,120,990 (5.6%)
Includes school principals, assistant principals, and office staff.
- **Central Administrative Costs:** \$6,518,726 (7.1%)
Expenses for services provided centrally by our district include the superintendent's office, human resources, business services office (payroll, accounting, budgeting, accounts payable, etc.), Board of Directors, supervision of instruction, nutrition services, and the transportation and maintenance offices. Schools depend on these services to run their educational programs.

Our Fund Balance

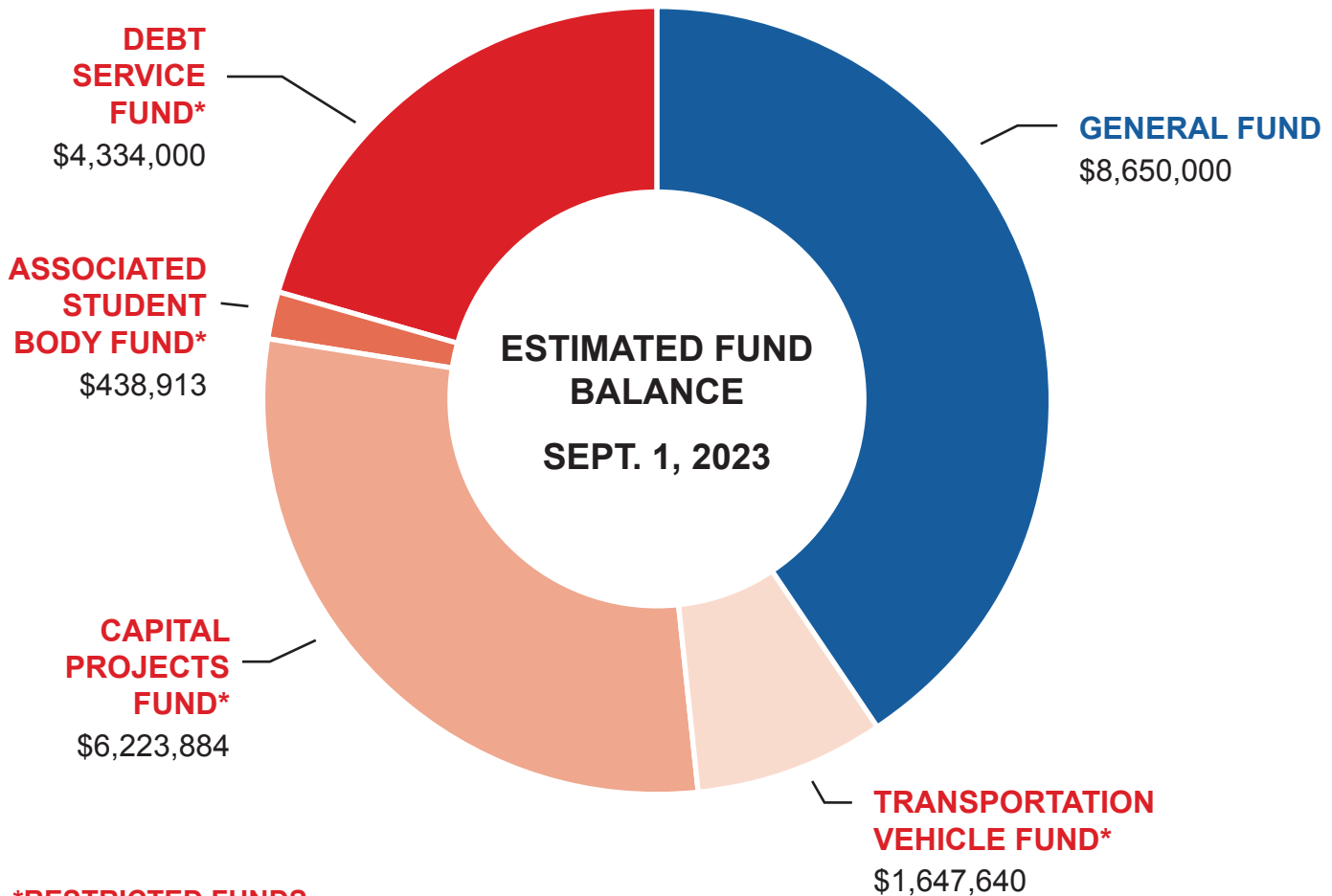
Just like your family, every budget needs a “savings” account for unexpected situations. In school districts these savings accounts are known as the fund balance. Board policy and responsible financial management requires the district to maintain at least 5 percent of its estimated operating revenues as a General Fund balance to pay for one-time-only and unexpected costs in the schools.

We anticipate starting the 2023-24 school year with \$8,650,000 in the General Fund balance. This money has been saved over time and is non-renewable. If the money is spent on continuing daily operations, and there is no way to replace the money, the savings account would eventually run out and lead to significant budget cuts. The fund balance for the end of the 2023-24 school year is estimated at \$7,096,642. The budget is a plan that changes with the needs of students, district priorities, and external influences, therefore the fund balance may be higher or lower than estimated.

The district does not receive its revenues in 12 equal monthly installments. Additionally, expenditures are not equally distributed each month. Therefore, it is necessary and prudent business practice to maintain funds to use as working capital throughout the year to offset unanticipated costs, revenue shortfalls, or both.

ESTIMATED FUND BALANCE — SEPT. 1, 2023

2023-24 budgeted beginning fund balance — all fund groups



*RESTRICTED FUNDS

Materials, Supplies, Operating Costs (MSOC) Disclosure

During the state legislative session, language was adopted that requires districts (as part of the budget development, hearing and review process) to disclose the amount of state funding to be received by the district for certain materials, supplies, and operating costs (MSOC); if the amount is positive, the district must describe the proposed use of the funds and how this will improve student achievement.

The allocation information comes from the F203 state revenue report that the school district completes yearly. The expenditure information comes from the official Stanwood-Camano School District budget document (F195).

Stanwood-Camano School District No. 401

2023-2024 General Education MSOC Disclosure

Combined 1191 MSOC from F-203

Regular Instruction	\$5,951,561
Grades 9-12 Additional	\$265,705
Total MSOC Allocation	\$6,217,266

Objects of Expenditure from F-195	Totals	Alternative			
		Regular Instruction Prog. 01	Learning Experience Prog. 02	Dropout Re-engagement Prog. 03	Districtwide Support Prog. 97
Object 5 - totals	\$2,273,223	\$1,815,428	\$56,200	\$-	\$401,595
Object 7 - totals	\$5,203,846	\$1,192,360	\$31,600	\$90,773	\$3,889,113
Object 8 - totals	\$46,700	\$36,600	\$2,300	\$-	\$7,800
Object 9 - totals	\$50,000	\$-	\$-	\$-	\$50,000
Total Budgeted 5-9 Expenditures	\$7,573,769				
Difference	\$(1,356,503)				

BOARD OF DIRECTORS



Albert Schreiber
Director District 1



Charlotte Murry
Director District 2
Vice President



Miranda Evans
Director District 3
President



Debbie Bays
Director District 4



Natalie Hagglund
Director District 5
At-Large

Just as your family must balance your checkbook, 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.

In addition, state auditors review each school system's financial records every year to ensure business practices meet state law.

Copies of the budget and the Citizen's Guide to the Budget are available on the district's website, www.stanwood.wednet.edu/Budget. You may also email scsdinfo@stanwood.wednet.edu for a copy or to ask any questions.

Superintendent: (360) 629-1222

- Deborah Rumbaugh, Ed.D.

Deputy Superintendent (360) 629-1348

- Ryan Ovenell

Communications: (360) 629-1488

- Evan Caldwell, Director

Business Services: (360) 629-1216

- Ruth Floyd, Executive Director

Human Resources/Personnel: (360) 629-1213

- Christine Del Pozo, Executive Director

Teaching and Learning: (360) 629-1237

- Ben Gauyan, Ed.D., Assistant Superintendent
- Colin Ryan, Ed.D., Director Curriculum & Instruction

Maintenance: (360) 629-1235

- Kevin Cruse, Manager

Special Services: (360) 629-1236

- Robert Hascall, Executive Director
- Melissa Robertson, Director

Technology: (360) 629-1348

- Ryan Ovenell, Deputy Superintendent

Food Service: (360) 629-1208

- Donald Vennetti, Director

Transportation: (360) 629-1229

- Kim Pedroza, Director





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, Robert Hascall (rhascall@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, Robert Hascall (rhascall@stanwood.wednet.edu), Distrito Escolar Stanwood-Camano, 26920 Pioneer Hwy, Stanwood, WA 98292. Teléfono: (360) 629-1200.