

Stanwood Camano School District

TO: BOARD OF DIRECTORS 
FROM: STEVE LIDGARD, EXECUTIVE DIRECTOR – BUSINESS SERVICES
SUBJECT: FY 2017 – 18 BUDGET REVIEW
DATE: JULY 3, 2017
TYPE: SUPERINTENDENT'S REPORT

Attached are the summary pages of the preliminary FY 2017-18 budget document. The full budget document will be submitted to ESD 189 for final review. We will have a 2017 -18 budget available for public inspection on July 17.

During the budget hearing on August 15, we will have copies of the "FY 2017-18 Citizen's Budget Handbook" available. We will also have a few copies of the proposed final document in case anyone wishes to have one.

Please let me know if you have any questions.

Stanwood-Camano School District No.401

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,045,122	7,095,377	3,730,567
2000 Local Nontax Support	134,347	141,795	200,000
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	1,000,000	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	7,179,468	8,237,172	3,930,567
EXPENDITURES			
10 Sites	452,482	874,928	5,146,333
20 Buildings	4,126,799	5,782,485	23,282,154
30 Equipment	2,792,537	3,244,024	1,740,599
40 Energy	0	1,500,000	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	0	0	0
90 Debt Expenditures	XXXXX	0	0
B. TOTAL EXPENDITURES	7,371,818	11,401,437	30,169,086
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)	-192,349	-3,164,265	-26,238,519
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
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	1,737,887	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Stanwood-Camano School District No.401

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	1,167,141	3,937,881	39,624,934
G.L.890 Unassigned Fund Balance	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	2,905,028	3,937,881	39,624,934
G. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	1,517,260	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	1,195,419	773,616	13,386,415
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	2,712,679	773,616	13,386,415

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.

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

2017-18 YR Budget

Capital Projects Fund

Description	Location	Type	Obj	BOND		Project #	Budget Capacity
				Source			
A/E fees	0000	12	7000	100		0700 0000	\$ 4,617,311.00
ALC	0506	21	7000	100		0701 0000	
MTC	1000	21	7000	100		0702 0000	\$ -
HS - constructability	0402	21	7000	100		0703 0000	\$ 38,070.00
		21					
SHS - Site		21					\$ 27,840.00
LHHS - Site		21					\$ 17,120.00
Bldg permits		21					\$ 8,000.00
Proj mgt		21					\$ 111,624.00
Permitting		21					\$ 3,426.00
Grading/Demo Permit		21					\$ 1,100.00
Moving Maintenance		21					\$ 10,000.00
Moving LHHS		21					
Moving SHS		21					
Legal Fees (Perkins Coie)							\$ 10,000.00
Supplies/advertising							\$ 5,000.00
Reprographic Services							\$ 52,500.00
Development Fees							\$ 83,700.00
Payroll costs	0000	22	7000	XX		0300 0000	\$ 454,314.93
Additional Capacity		21					\$ 20,000,000.00
0000-21-5900-100-0000-0000							\$ 25,440,005.93
						BOND	EXPENDITURES

Description	Location	Type	Obj	Source	Project #	Budget Capacity
FACILITIES					TBA	
Transp/Asphalt		12	7000	200		0000 \$ 48,483.00
CES/Asphalt		12	7000	200		0000 \$ 48,858.00
PSMS/Asphalt		12	7000	200		0000 \$ 50,480.00
PSMS/fields		12	7000	200		0000 \$ 209,796.00
SES/asphalt		12	7000	200		0000 \$ 28,584.00
SMS/grounds		12	7000	200		0000 \$ 39,741.00
TCE/grounds		12	7000	200		0000 \$ 40,998.00
UES/grounds		12	7000	200		0000 \$ 62,082.00
ALL/portables - paint/roof		22	7000	200		0000 \$ 246,747.00
SMS/Interior Paint		22	7000	200		0000 \$ 27,300.00
SMS/flooring		22	7000	200		0000 \$ 88,370.00
Custodial Equip		22				\$ 11,016.00
Facilities Capacity	1150	31	9200	100	600	0000 \$ -
						Sub \$ 902,455.00
						Less funds to Bond Admin \$ (140,923.00)
						Less funds to Bond Construction Costs \$ (581,215.00)
						Carryover purchase orders \$ 2,808,164.32
						Sub \$ 2,988,481.32
TECHNOLOGY						
Payroll costs		32	7000	200	0257	0000 \$ 430,612.13
Tech Capacity for purchases/services	0000	32	5900	200	0291	0000 \$ 1,309,986.87
						Sub \$ 1,740,599.00

A/E = Architect & Engineering Fees
 ALC = Alternative Learning Center
 MTC = Maintenance/Tech Center

TOTAL \$ 4,729,080.32
FAC/TECH EXPENDITURES

Stanwood-Camano School District No.401

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	0	0	3,819,237
2000 Local Nontax Support	0	0	10,000
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	0	0	3,829,237
EXPENDITURES			
Matured Bond Expenditures	0	0	5,000
Interest on Bonds	0	0	1,498,000
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	0	0
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	0	0	1,503,000
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)	0	0	2,326,237
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	1,000
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	XXXXX	0	0
F. TOTAL BEGINNING FUND BALANCE	0	0	1,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	0	0	2,323,760
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	3,477

Stanwood-Camano School District No.401

SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
G.L.890 Unassigned Fund Balance	XXXXX	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	0	0	2,327,237

Stanwood-Camano School District No.401

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
REVENUES			
100 General Student Body	98,561	154,830	145,850
200 Athletics	149,116	153,700	164,650
300 Classes	17,986	51,500	53,500
400 Clubs	190,370	687,575	453,020
600 Private Moneys	0	0	0
A. TOTAL REVENUES	456,032	1,047,605	817,020
EXPENDITURES			
100 General Student Body	68,370	226,193	221,893
200 Athletics	187,143	231,433	237,938
300 Classes	17,438	43,600	42,100
400 Clubs	207,138	714,598	467,811
600 Private Moneys	0	0	0
B. TOTAL EXPENDITURES	480,089	1,215,824	969,742
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-24,057	-168,219	-152,722
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	349,011	353,167	342,683
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	2,711	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	351,722	353,167	342,683
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	326,785	184,948	189,961
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	880	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	XXXXX	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	327,665	184,948	189,961

Stanwood-Camano School District No.401

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

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

Stanwood-Camano School District No.401

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
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	1,780	2,000	2,000
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	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	461,189	510,603	412,473
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
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
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	462,968	512,603	414,473
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	462,968	512,603	414,473

Stanwood-Camano School District No.401

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2015-2016	(2) Budget 2016-2017	(3) Budget 2017-2018
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	627,677	1,000,000	1,500,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	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	627,677	1,000,000	1,500,000
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)	-164,708	-487,397	-1,085,527
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	858,174	683,127	1,210,377
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	XXXXX	0	0
H. TOTAL BEGINNING FUND BALANCE	858,174	683,127	1,210,377
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	693,466	195,730	124,850
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	XXXXX	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	693,466	195,730	124,850

2017-2018 General Fund

2018 General Fund Levy Amount	12,627,523	
2017 -2018 FTE used for budgeting (includes running start and ALE)		4,466
2016 -2017 FTE used for budgeting (includes running start and ALE)		4,358
2016 -2017 FTE AAA (includes running start and ALE)		4,473

Stanwood-Camano School District
 Snohomish County

F-203 Assumptions Report
 F203 17/18 year

Northwest Educational Service District 189
 CCDDD 31401

Student Enrollment

Student Enrollment

Item Code	Item Name	Amount
A10	Enroll R&N 7-8	0.00
A11a7	Enroll 7	332.00
A11a8	Enroll 8	320.00
A12	Enroll 7-8	652.00
A13a10	Enroll 10	346.00
A13a11	Enroll 11	311.00
A13a12	Enroll 12	294.00
A13a9	Enroll 9	362.00
A15	Enroll Run Start CTE	8.00
A16	Enroll Run Start	99.00
A39	Enroll K-3	1,224.00
A40	Enroll 5-6	645.00
A41	Enroll 9-12	1,313.00
A43	Enroll R&N 1	0.00
A44	Enroll R&N 2	0.00
A45	Enroll R&N 3	0.00
A46	Enroll R&N K-3	0.00
A47	Enroll R&N 5	0.00
A48	Enroll R&N 6	0.00
A49	Enroll R&N 7	0.00
A50	Enroll R&N 8	0.00
A5B	Enroll R&N 4	0.00
A5C	Enroll R&N 5-6	0.00
A62	Enroll TBIP K-6	0.00
A63	Enroll TBIP 7-8	0.00
A64	Enroll TBIP 9-12	90.00
A6A1	Enroll 1	319.00
A6A2	Enroll 2	306.00
A6A3	Enroll 3	299.00
A7a	Enroll 4	355.00
A8a5	Enroll 5	315.00
A8a6	Enroll 6	330.00
B2	Enroll SpEd K-21	598.13
Z269	Enroll R&N K	0.00
Z271	Enroll K	300.00
Z298	Enroll K-8	2,876.00
Z299	Enroll R&N K-8	0.00
Z472	Enroll Total Entered	4,189.00
A14	Enroll ALE K-6	139.00
A14B	Enroll ALE 7-8	25.00
A17	Enroll Total w/ Run Start and Dropout and ALE	4,466.00
A18	Enroll ALE 9-12	6.00