

Lynden School District

BUDGET FOR 2022/2023

HEARING & PROPOSED
ADOPTION, AUGUST 11,
2022



**Lynden
School
District
Budget
Hearing &
Proposed
Adoption
2022/2023**

Agenda

School Funding & Current Events

Enrollment Information

Revenue Information

Expenditure Information

Supplemental Information

Other Funds

Financial Projection

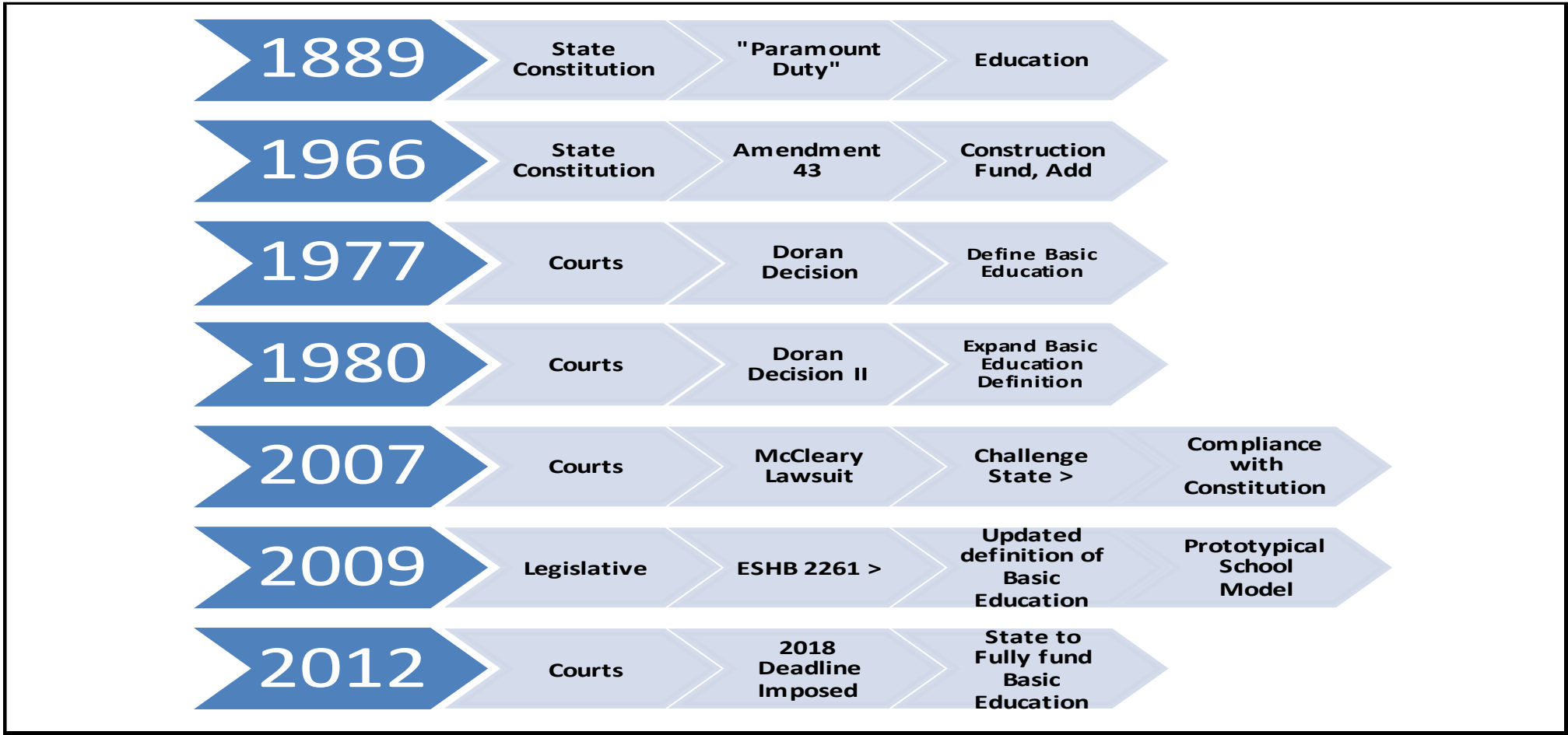
**Lynden
School
District
Budget
Hearing &
Proposed
Adoption
2022/2023**

HISTORY

SCHOOL FUNDING &

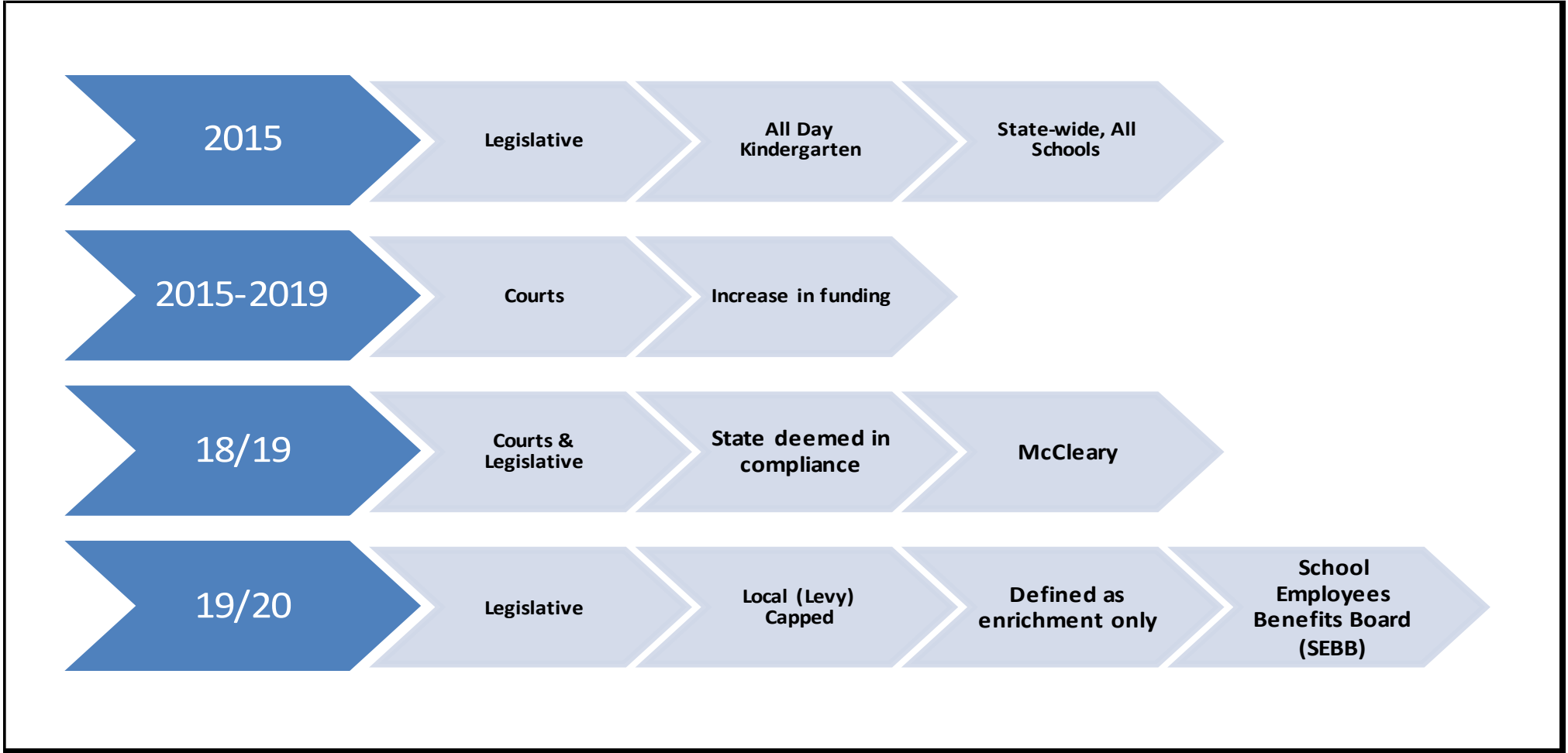
CURRENT EVENTS

State Funding (1889-2012)



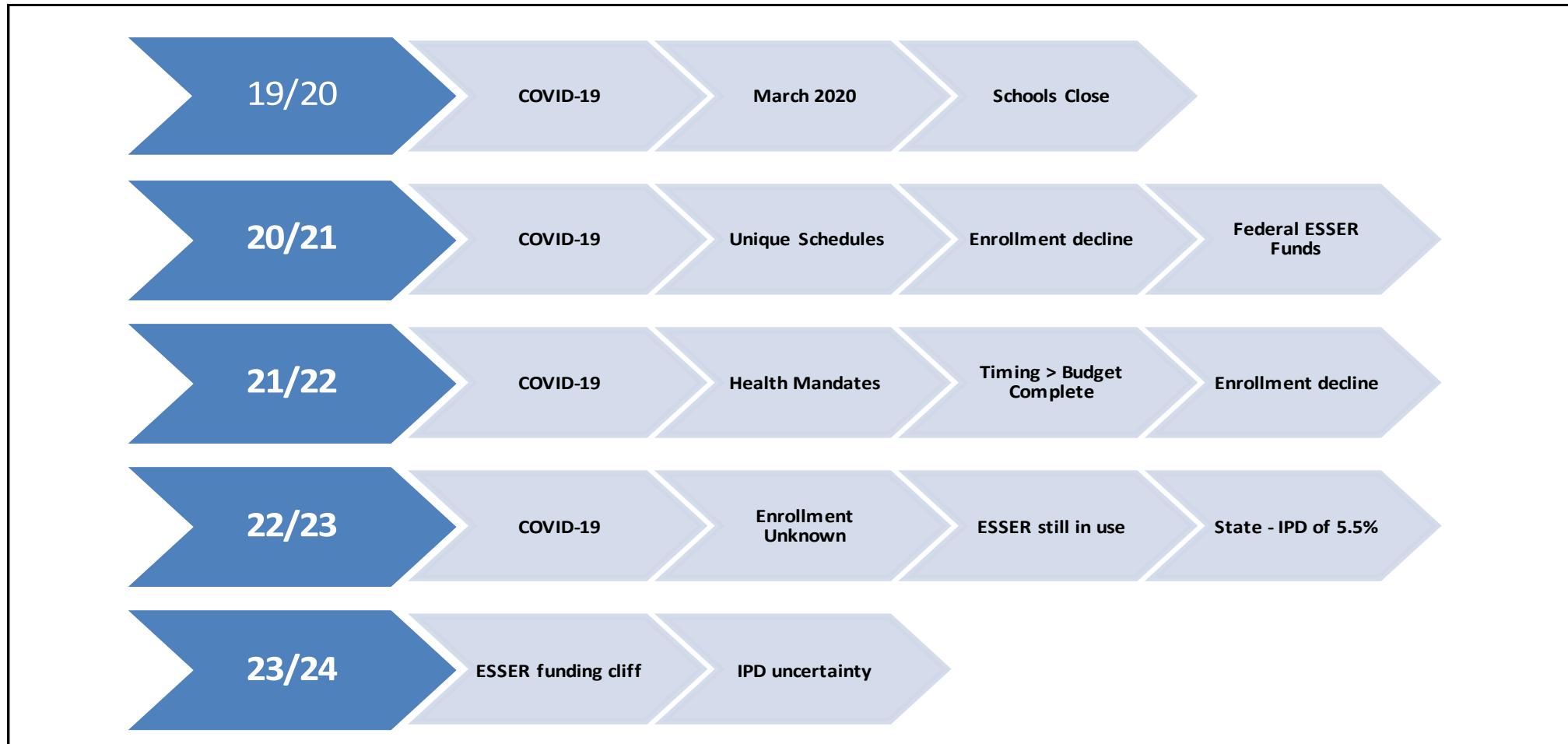
Lynden School District
 Budget Hearing & Proposed Adoption, School Funding History
 2022/2023

State Funding (2012-2020)



Lynden School District
Budget Hearing & Proposed Adoption, School Funding History
2022/2023

Current Events (19/20 through 23/24)

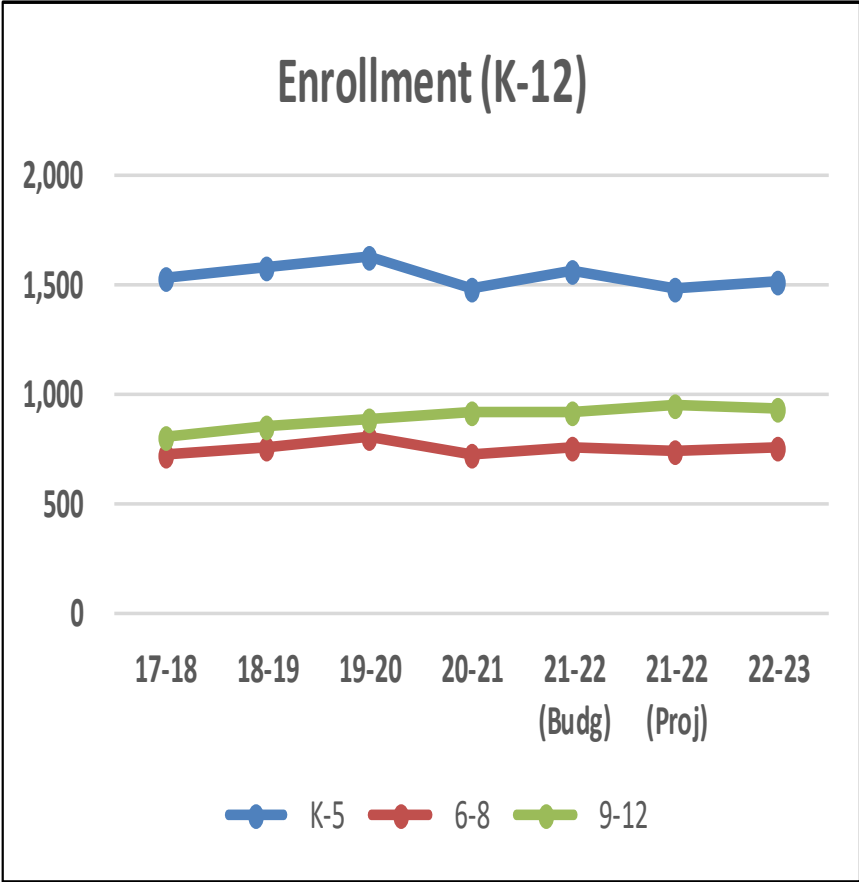
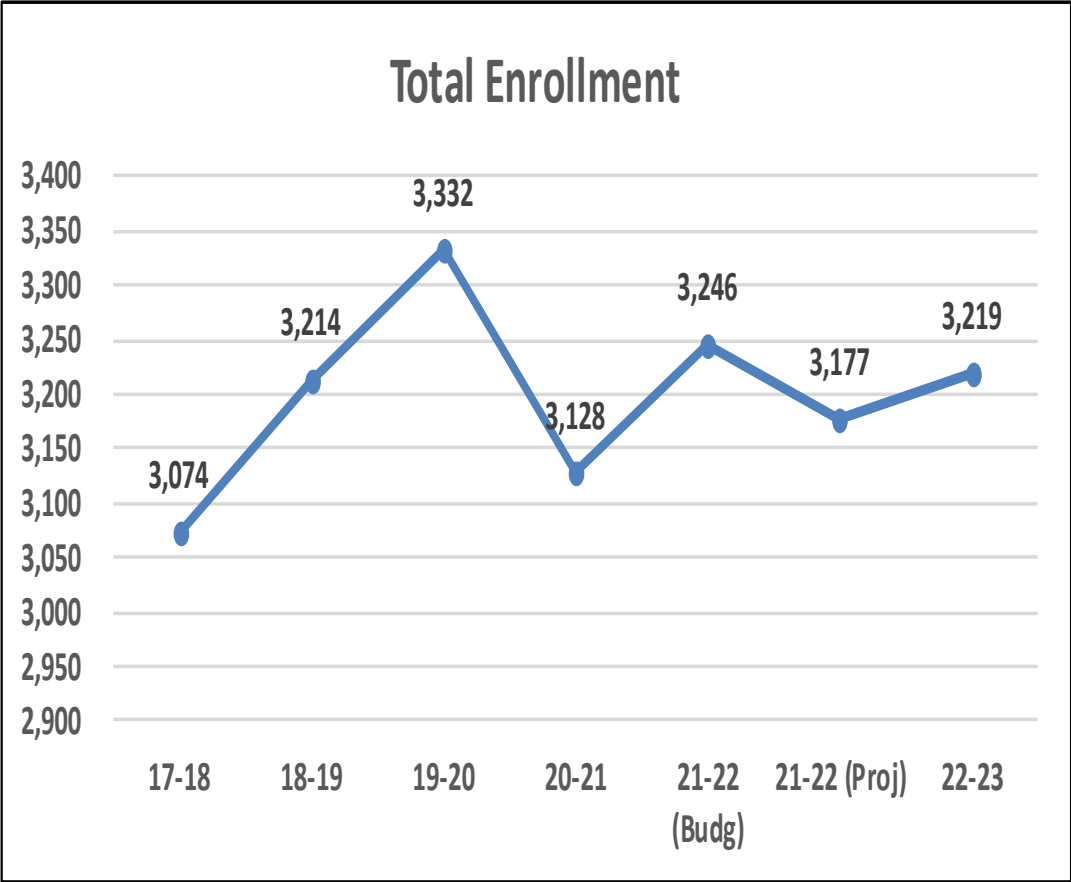


Lynden School District
Budget Hearing & Proposed Adoption, School Funding History
2022/2023

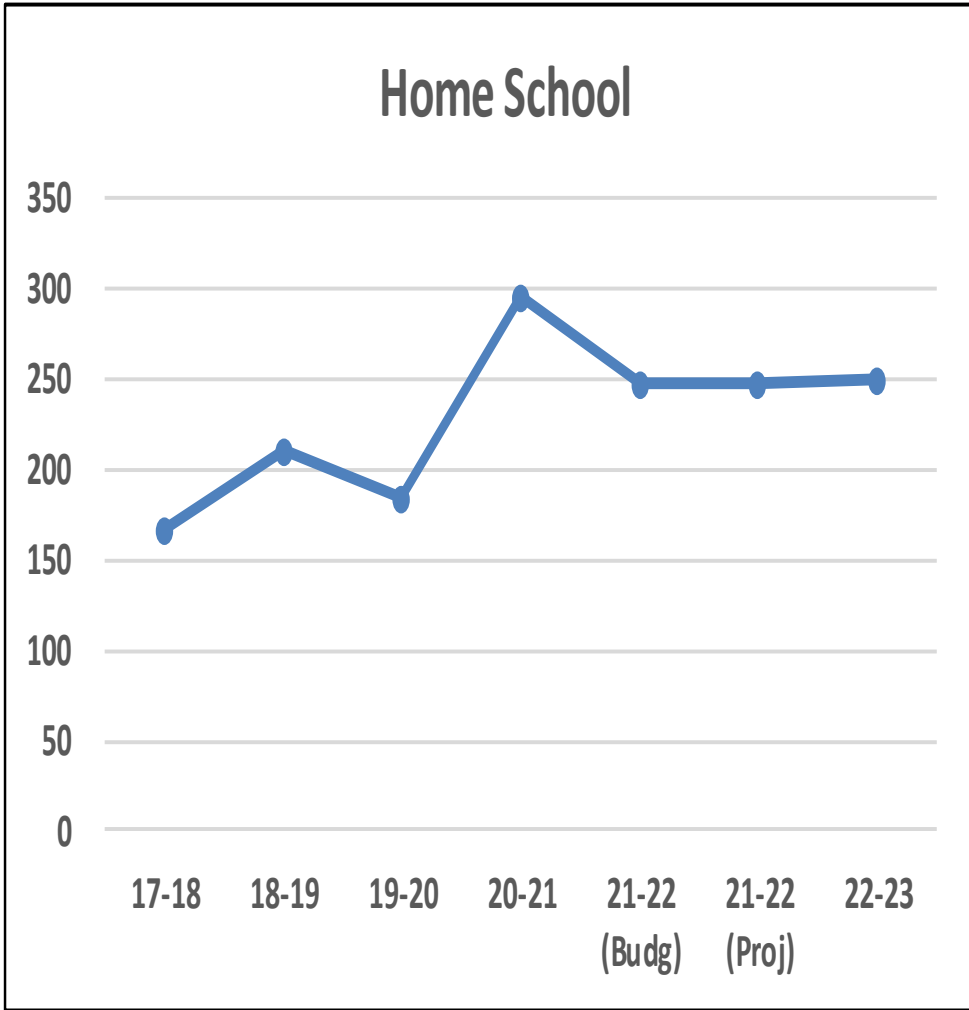
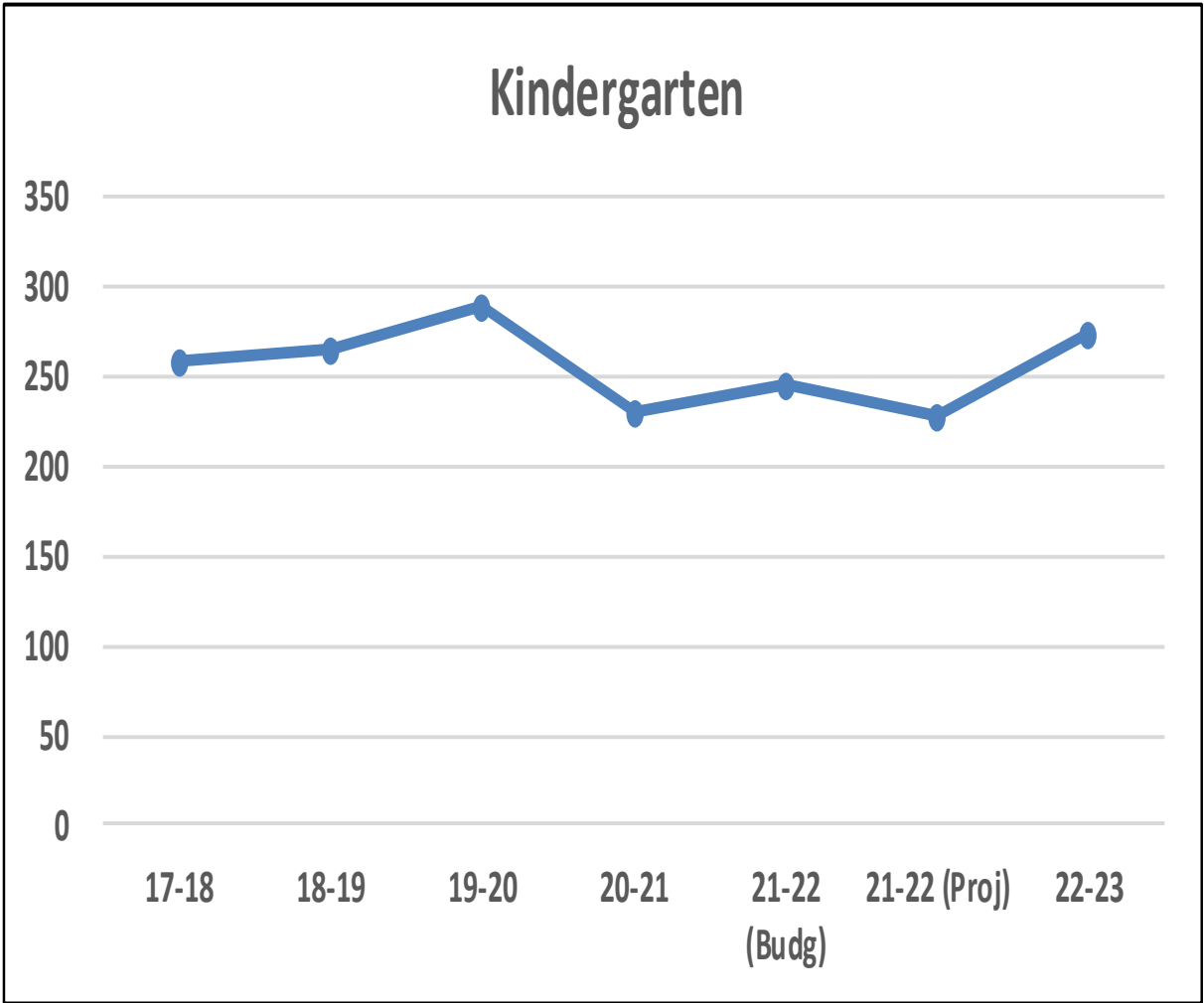


Lynden School District Budget Hearing & Proposed Adoption 2022/2023

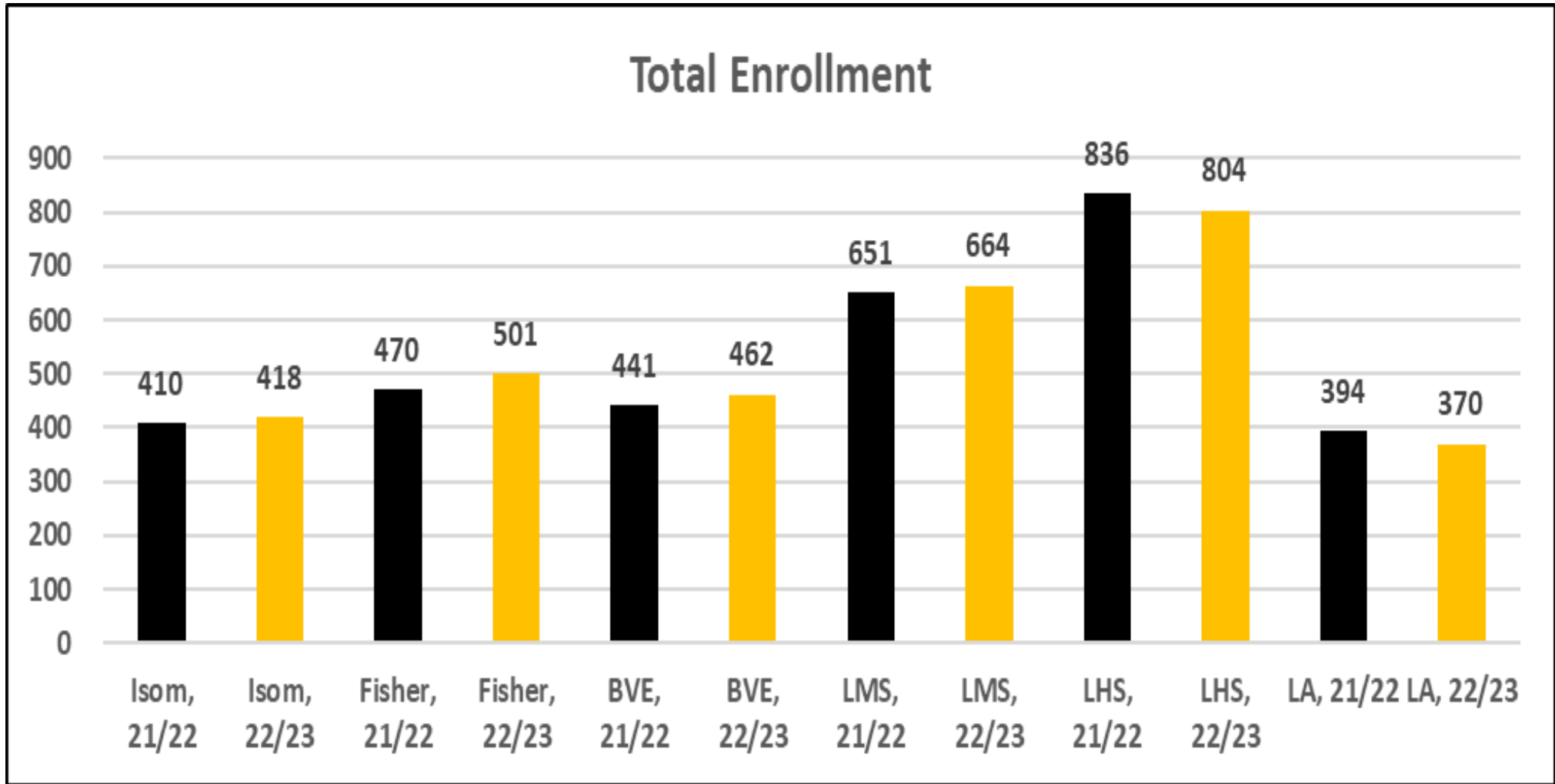
ENROLLMENT



**Lynden School District
 Budget Hearing & Proposed Adoption, Enrollment
 2022/2023**



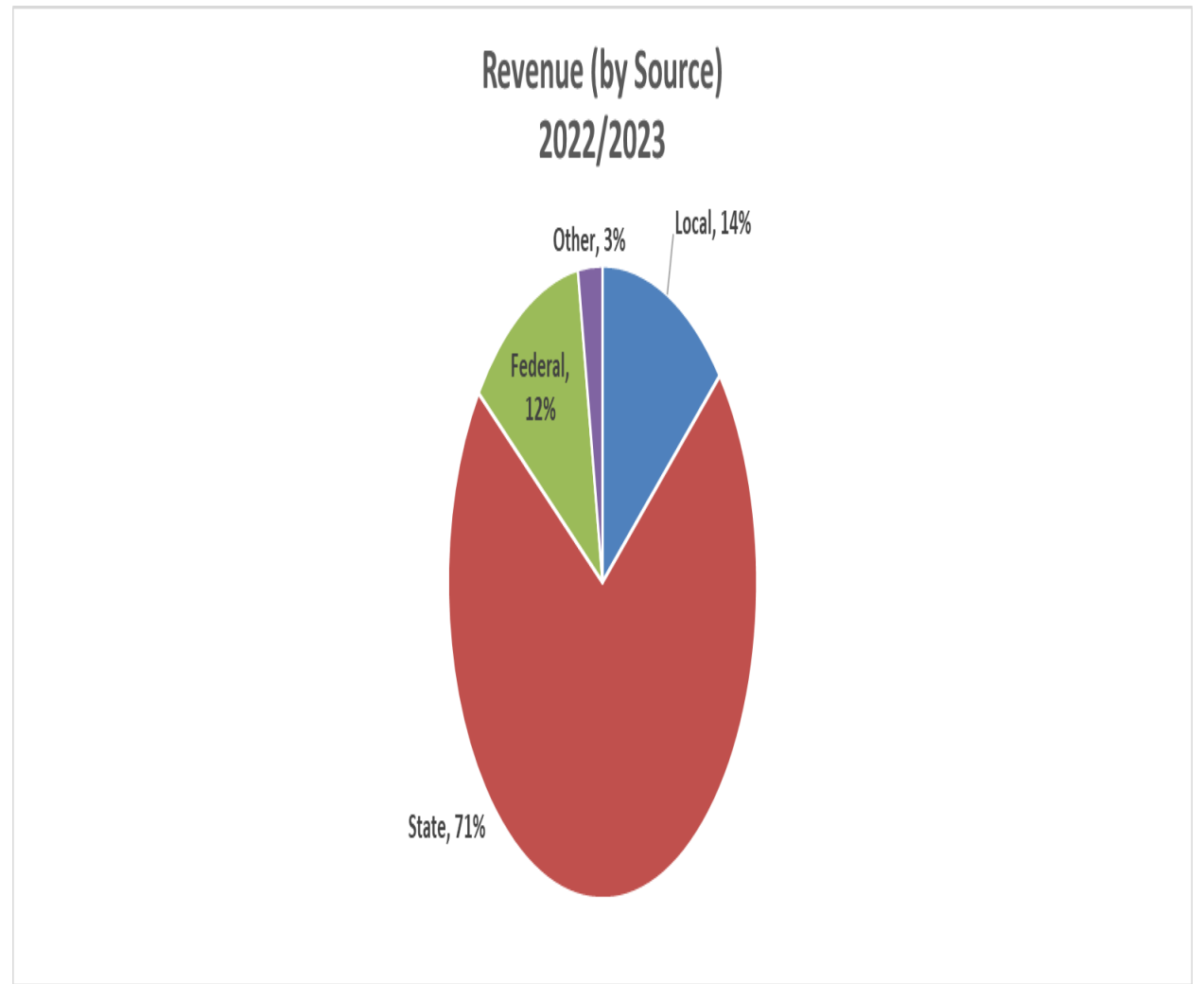
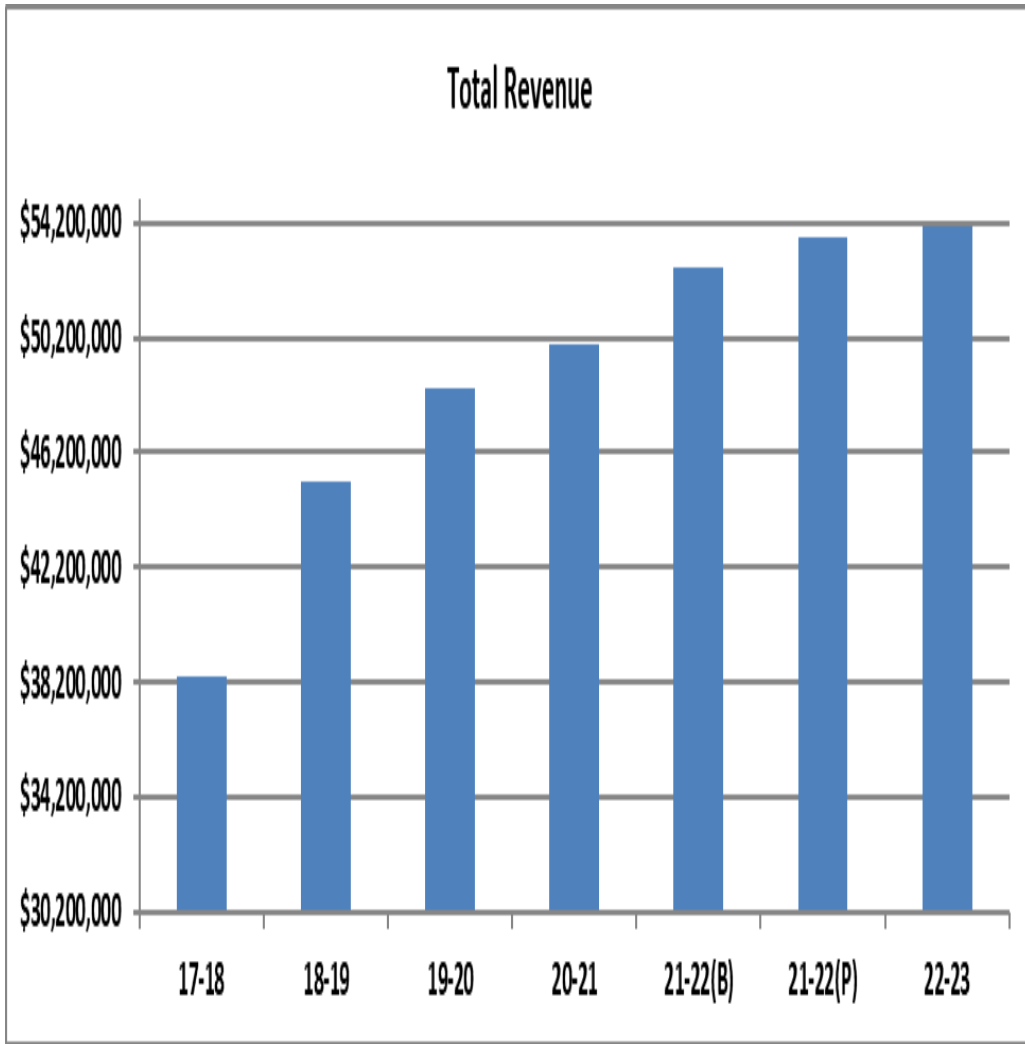
**Lynden School District
 Budget Hearing & Proposed Adoption, Enrollment
 2022/2023**



**Lynden School District
 Budget Hearing & Proposed Adoption, Enrollment
 2022/2023**

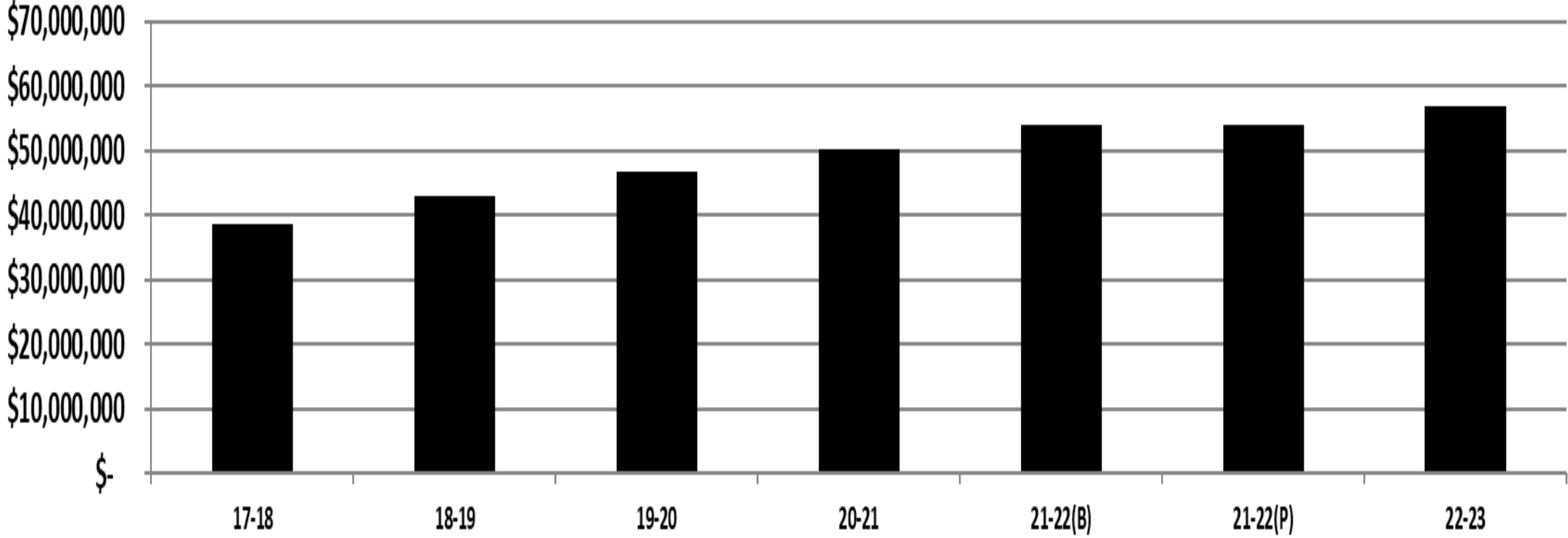
**Lynden
School
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Budget
Hearing &
Proposed
Adoption
2022/2023**

**REVENUE & EXPENDITURE
(GENERAL FUND)**



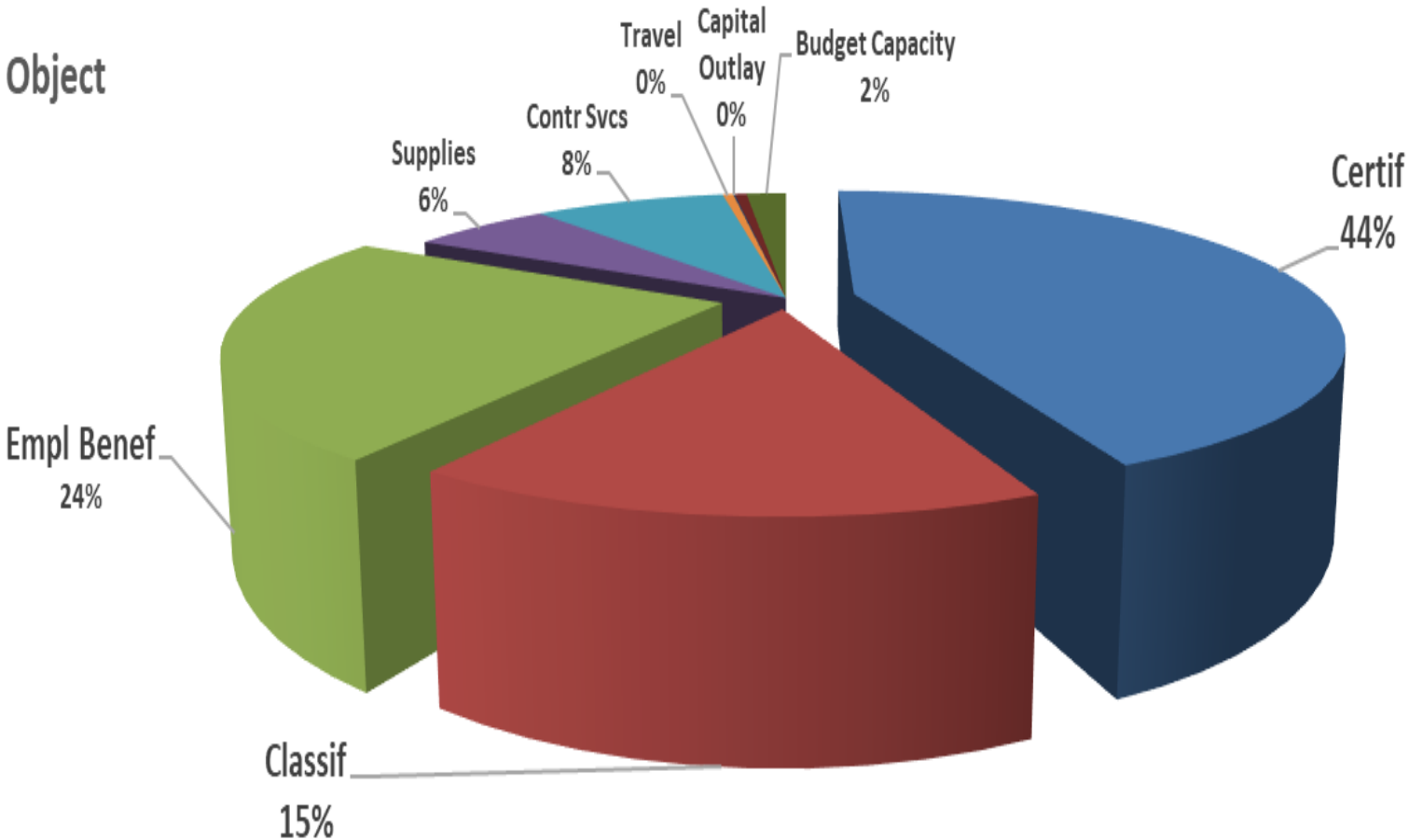
**Lynden School District
Budget Hearing & Proposed Adoption, Revenue, General Fund (All Sources)
2022/2023**

Total Expenditures



Lynden School District
Budget Hearing & Proposed Adoption, Expenditures, General Fund (All Types)
2022/2023

Expenditures by Object



Lynden School District
Budget Hearing & Proposed Adoption, General Fund (By Object)
2022/2023

**Finance (Budget Development)
Annual MSOC Disclosure**

Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$ 3,715,085
Grades 9-12 Additional (Column I)	\$ 155,756
* Total MSOC Allocation	\$ 3,870,841

**** Objects of Expenditure from F-195**

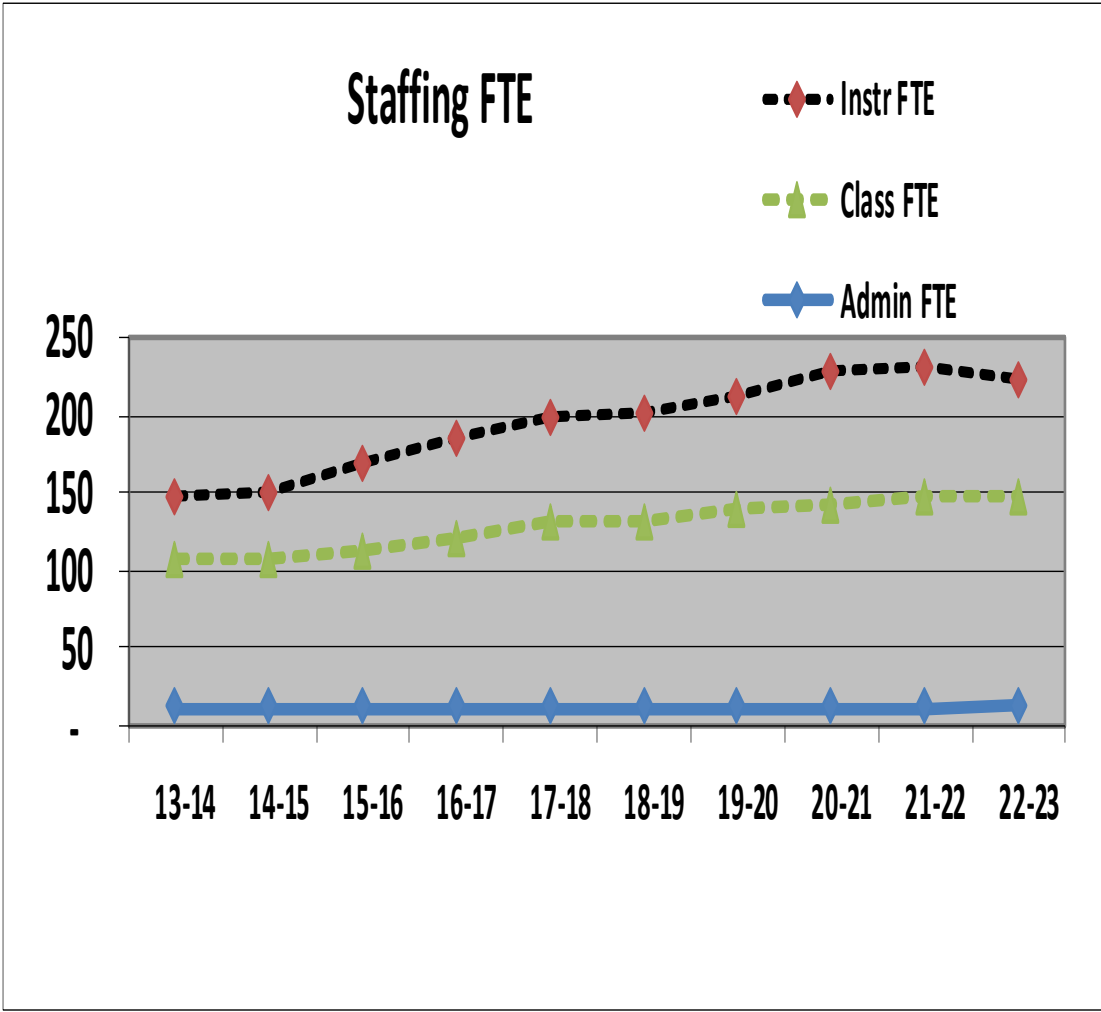
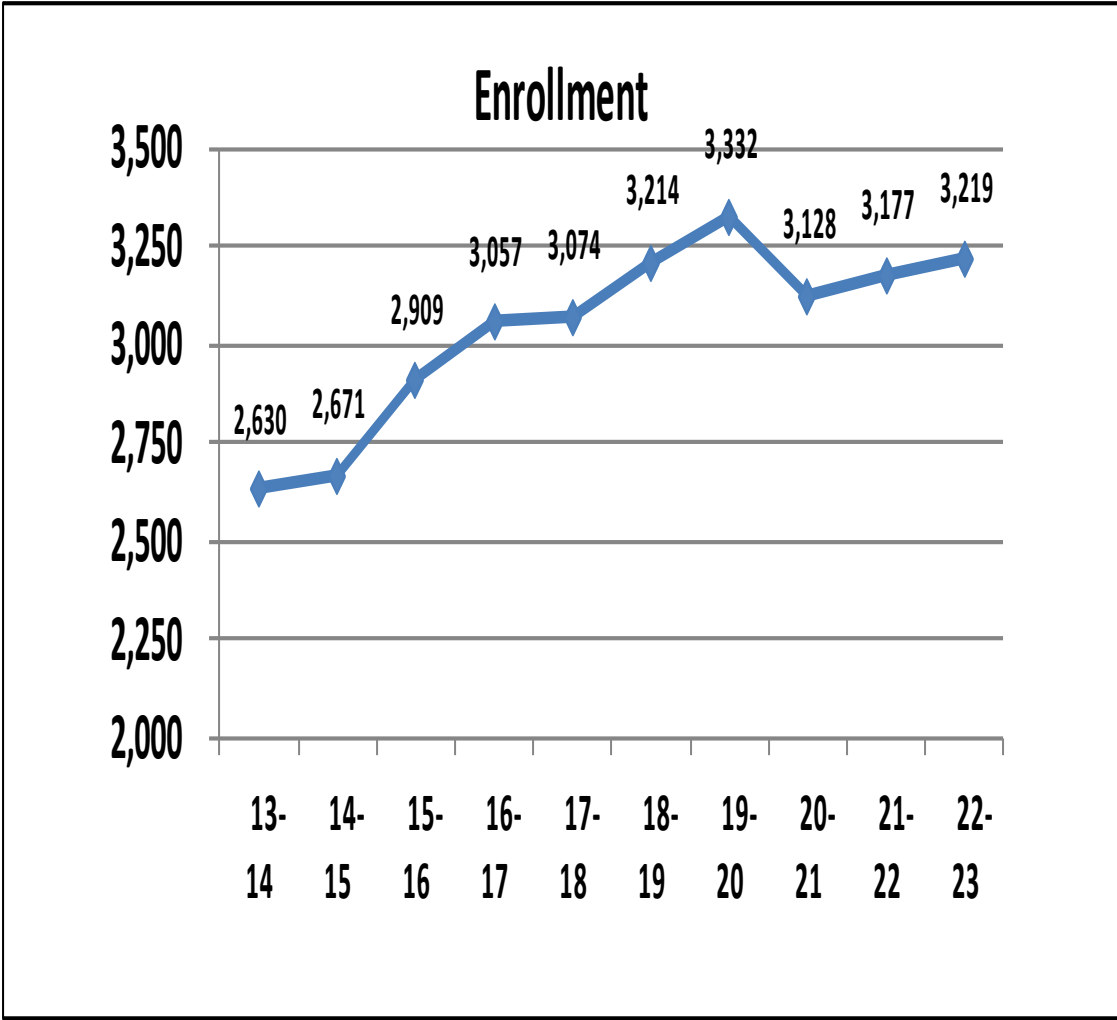
	Totals	Prg 01 ^{*1}	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 2,110,750	\$ 1,237,250	\$ 225,000	\$ -	\$ 648,500
Object 7 - totals	\$ 4,372,843	\$ 1,621,300	\$ -	\$ 156,384	\$ 2,595,159
Object 8 - totals	\$ -	\$ -	\$ -	\$ -	\$ -
Object 9 - totals	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
* Total Budgeted 5-9 Expenditures	\$ 6,498,593				

*** Difference** **\$ (2,627,752)**

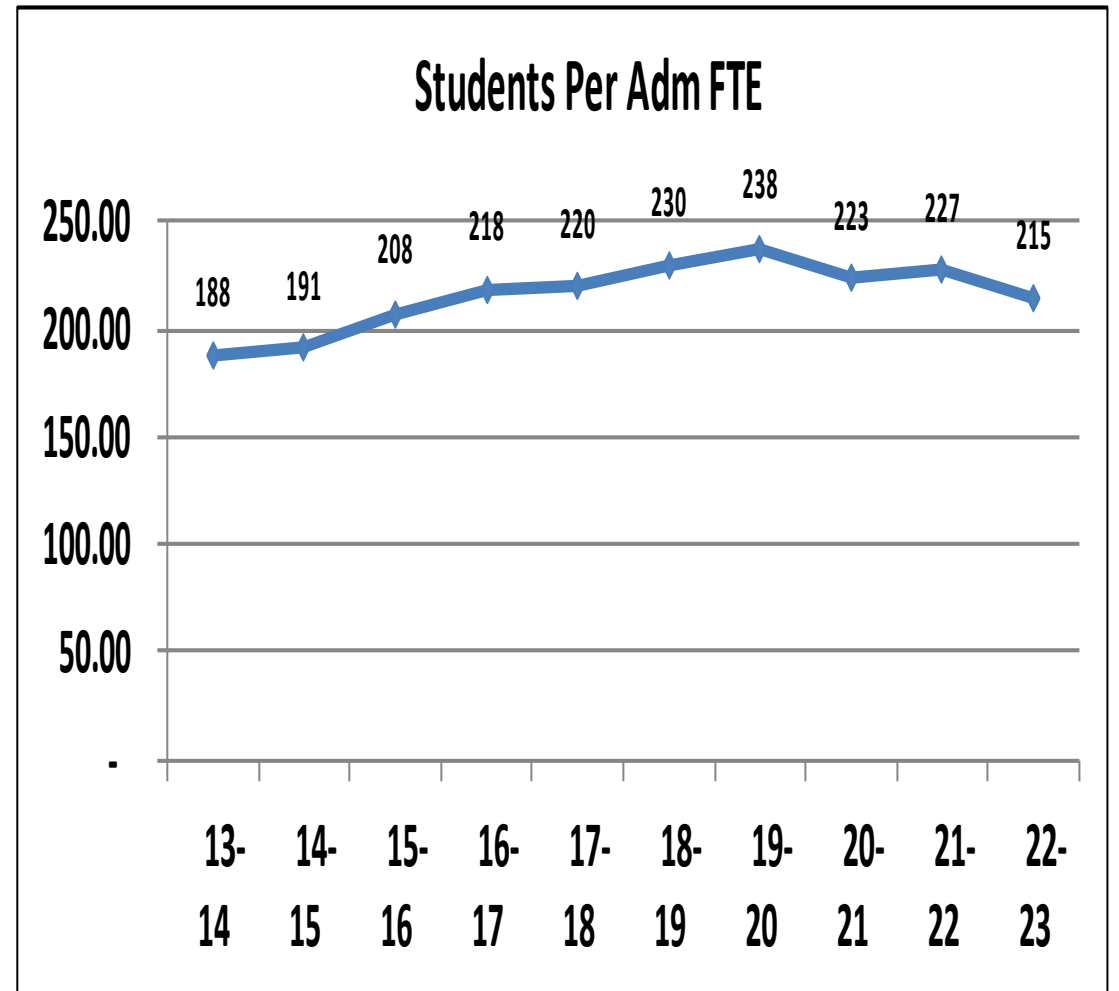
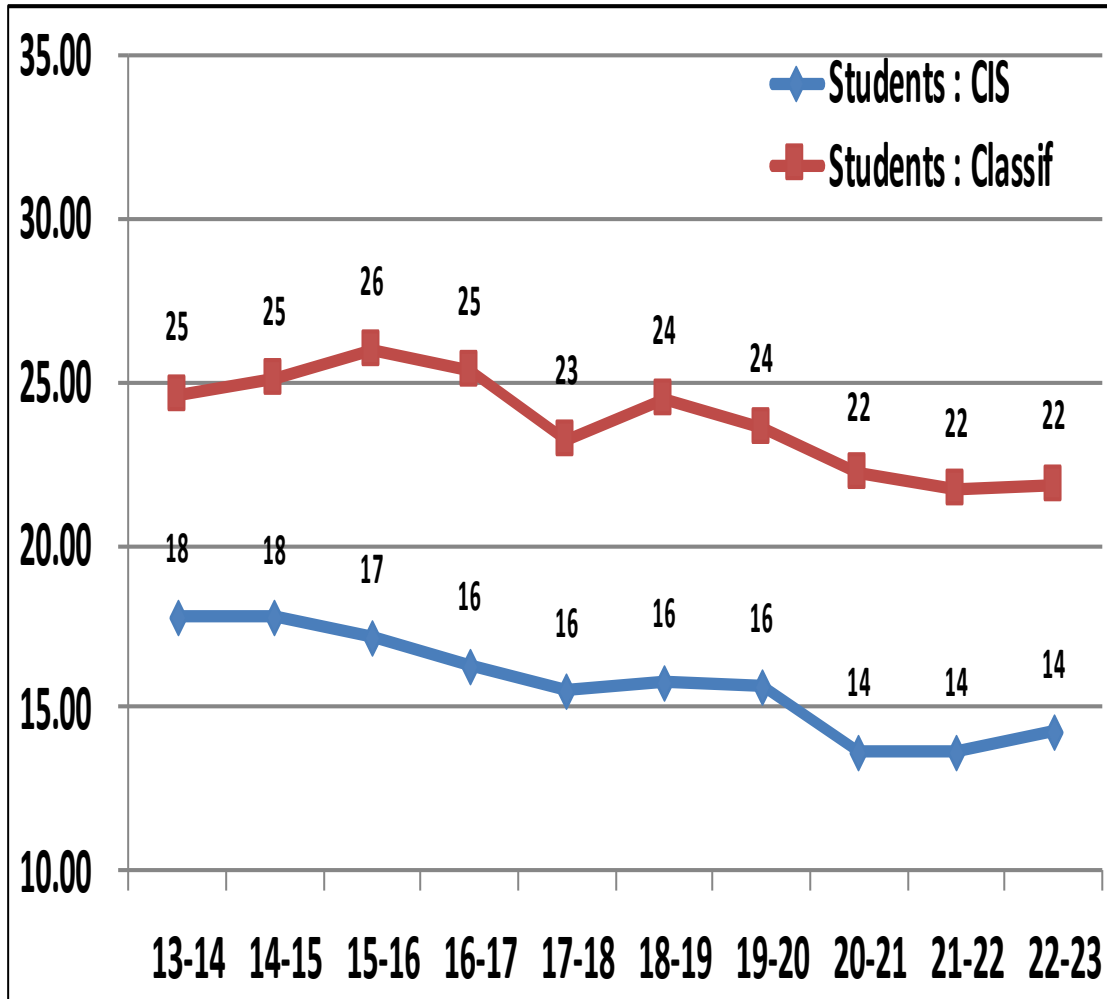
*1 - District Accounts (Program 01 - 09 are all considered Basic Education Accounts)

**Lynden
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Budget
Hearing &
Proposed
Adoption
2022/2023**

SUPPLEMENTAL INFORMATION

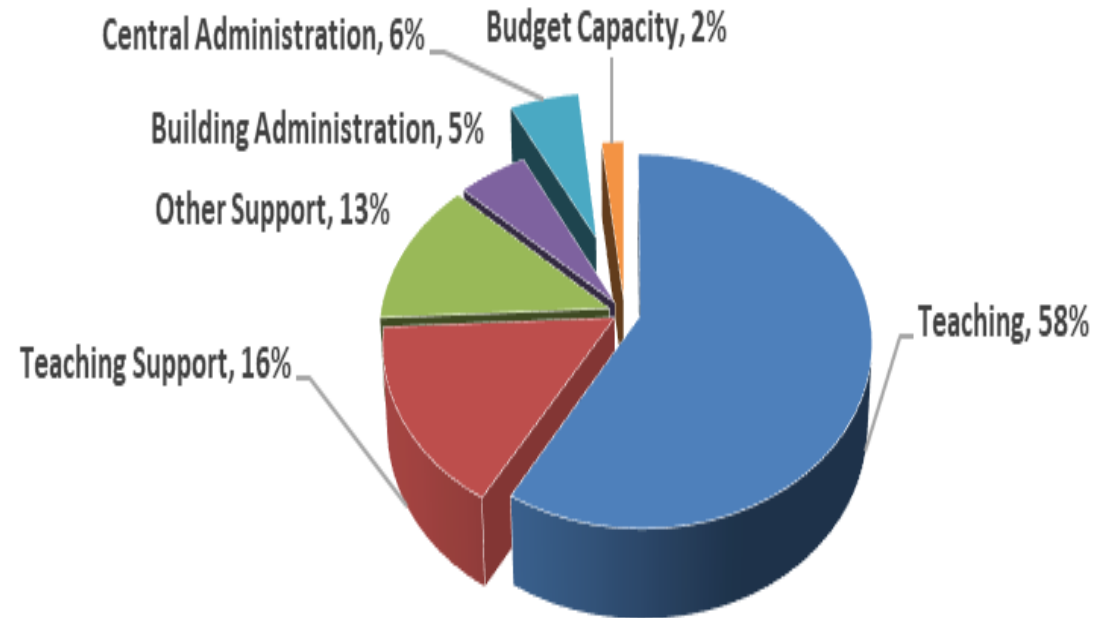


**Lynden School District
 Budget Hearing & Proposed Adoption, Supplemental Staffing Information
 2022/2023**



Lynden School District
Budget Hearing & Proposed Adoption, Supplemental Staffing Information
2022/2023

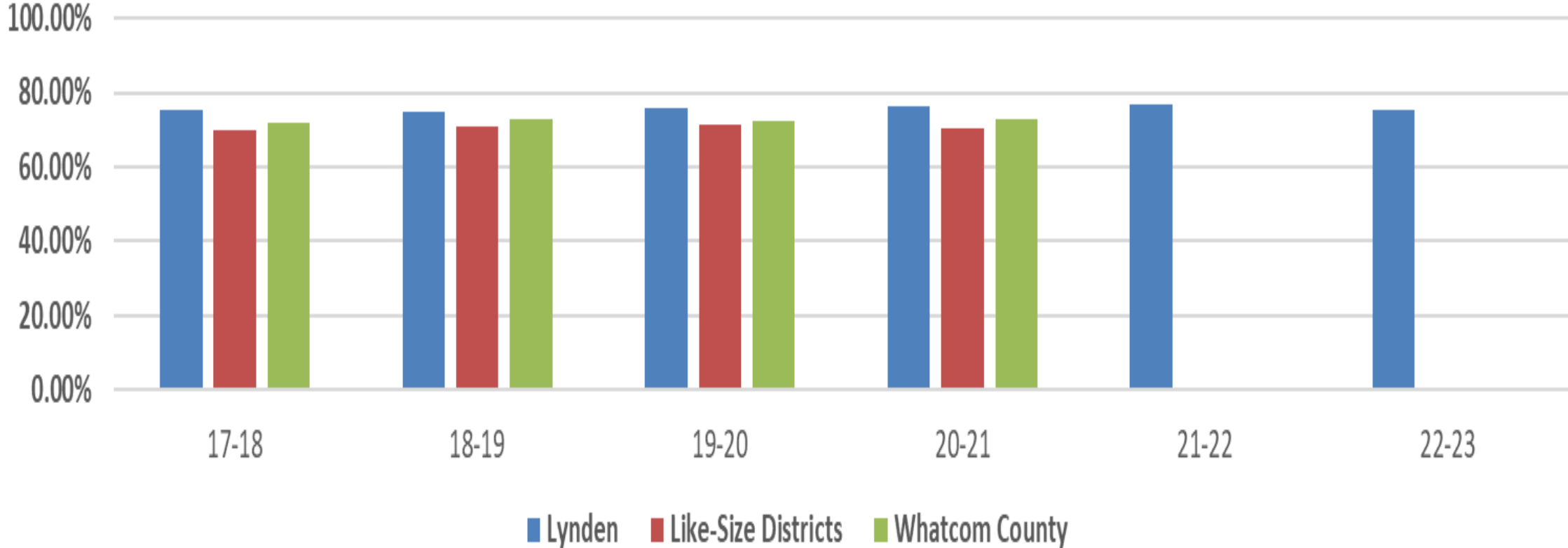
Percent of Activity



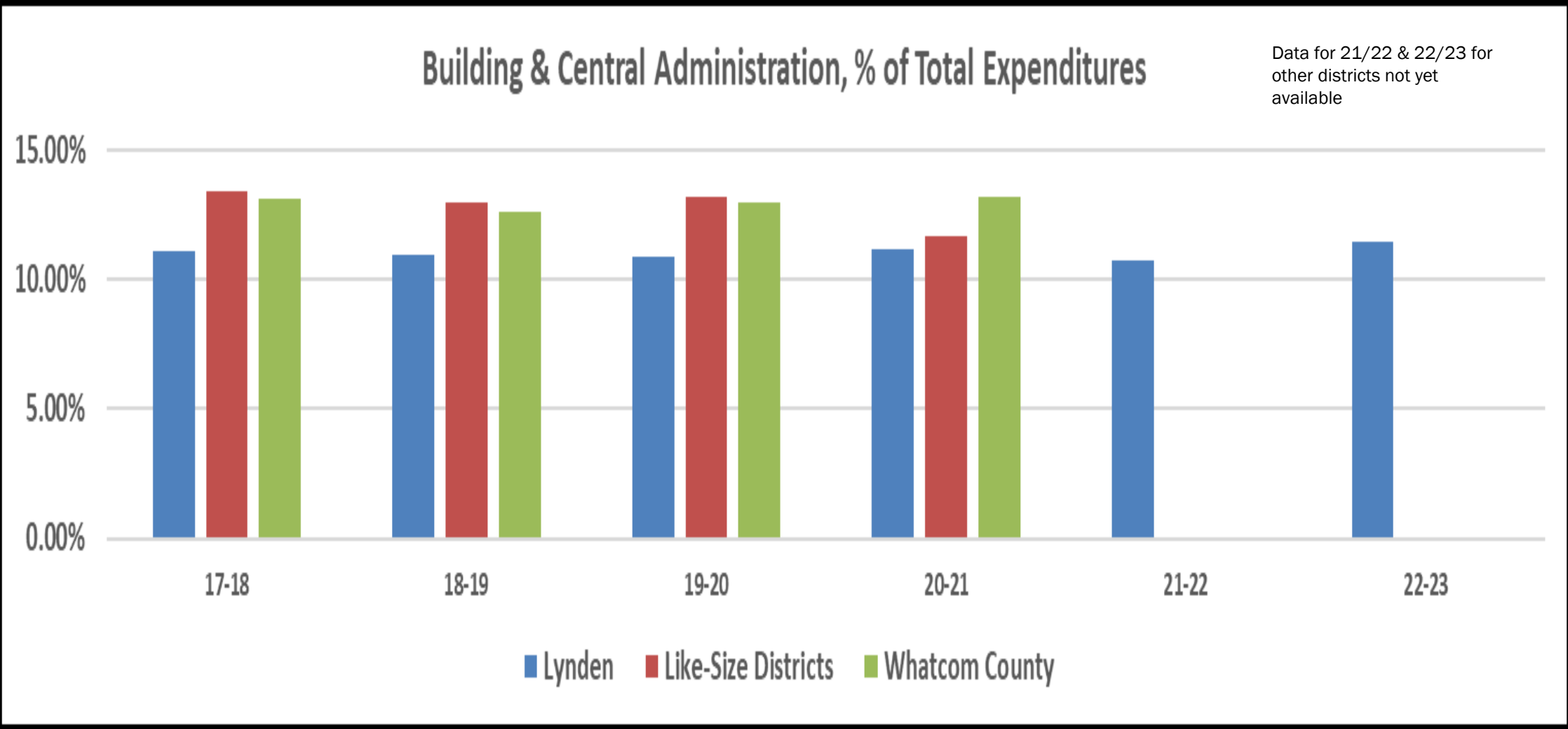
Lynden School District
Budget Development, Supplemental (% of Expenditures)
2022/2023

Teaching & Teaching Support, % of Total Expenditures

Data for 21/22 & 22/23 for other districts not yet available



**Lynden School District
Budget Development, Supplemental (% of Expenditures, Teaching & Teaching Support)
2022/2023**



**Lynden School District
 Budget Development, Supplemental (% of Expenditures, Building & Central Administration)
 2022/2023**

**Lynden
School
District
Budget
Hearing &
Proposed
Adoption
2022/2023**

Other Funds &
Budget Extension Review

<u>Type</u>	Capital Projects	Debt Service	Associated Student Body	Transportation Vehicle
Beginning Fund Balance	\$ 1,302	\$ 2,553,070	\$ 188,373	\$ 324,207
Revenue	\$ 1,661,837	\$ 3,757,707	\$ 708,368	\$ 227,500
Expenditure	\$ 749,268	\$ 3,784,240	\$ 758,968	\$ 300,000
Other Financing	\$ (704,215)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 208,354	\$ (26,533)	\$ (50,600)	\$ (72,500)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 209,656	\$ 2,526,537	\$ 137,773	\$ 251,707

Lynden School District
 Budget Hearing & Proposed Adoption, Other Funds
 2022/2023

<u>Description</u>	<u>GF</u>	<u>CPF</u>	<u>DSF</u>	<u>ASB</u>	<u>TVF (F195)</u>	<u>TVF (200)</u>
F195 Budget Authorization	\$ 53,937,429	\$ 1,251,500	\$ 4,535,965	\$ 549,000	\$ 250,000	\$ 350,000
Expenditures (YTD)	\$ 43,532,030	\$ 295,356	\$ 2,744,030	\$ 302,535	\$ 283,610	\$ 283,610
# of Months	10	10	10	10	10	10
Expenditures (Projected, Calc)	\$ 52,238,436	\$ 354,427	\$ 3,292,836	\$ 363,042	\$ 340,332	\$ 283,610
Expenditures (Projected, Other)	\$ -	\$ -	\$ 745,875	\$ -	\$ -	\$ -
Expenditures (Total)	\$ 52,238,436	\$ 354,427	\$ 4,038,711	\$ 363,042	\$ 340,332	\$ 283,610
Budget Capacity	\$ 1,698,993	\$ 897,073	\$ 497,254	\$ 185,958	\$ (90,332)	\$ 66,390

**Lynden School District
Budget Hearing & Proposed Adoption, Transportation Vehicle Budget Revision for 2021/2022**

**Lynden
School
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Budget
Hearing &
Proposed
Adoption
2022/2023**

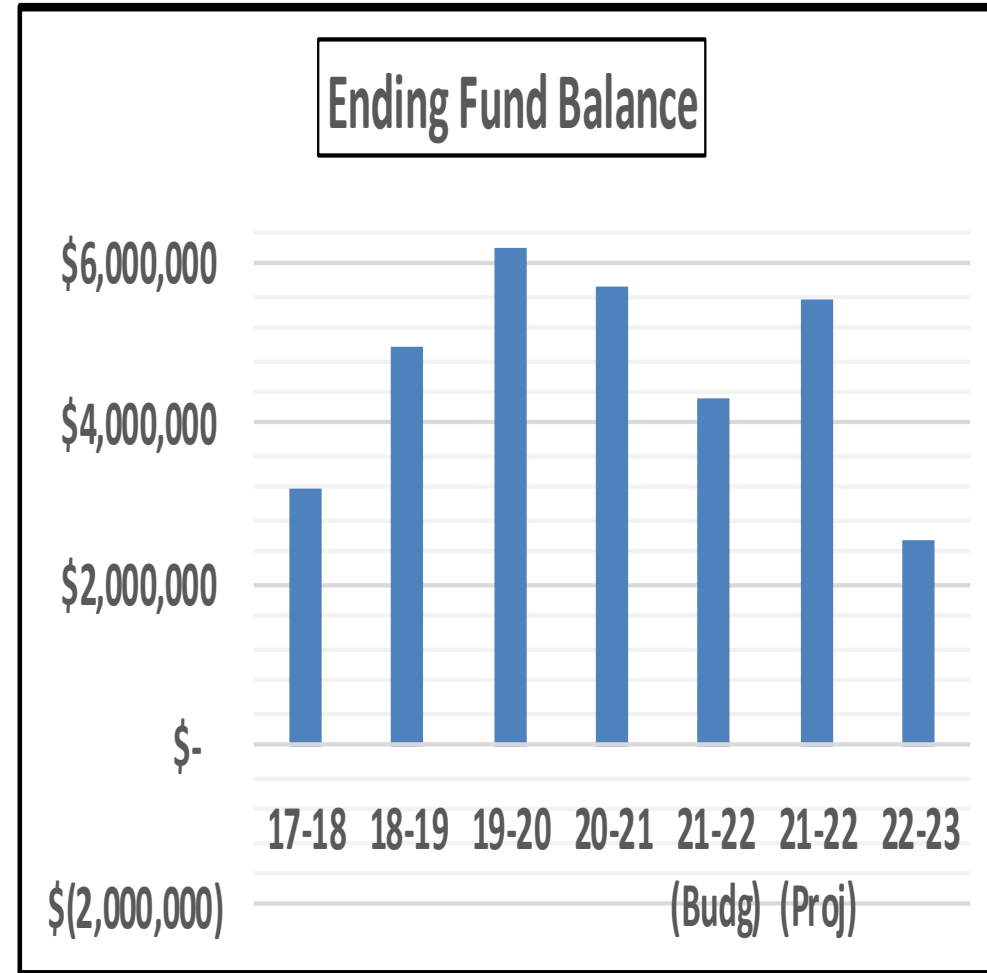
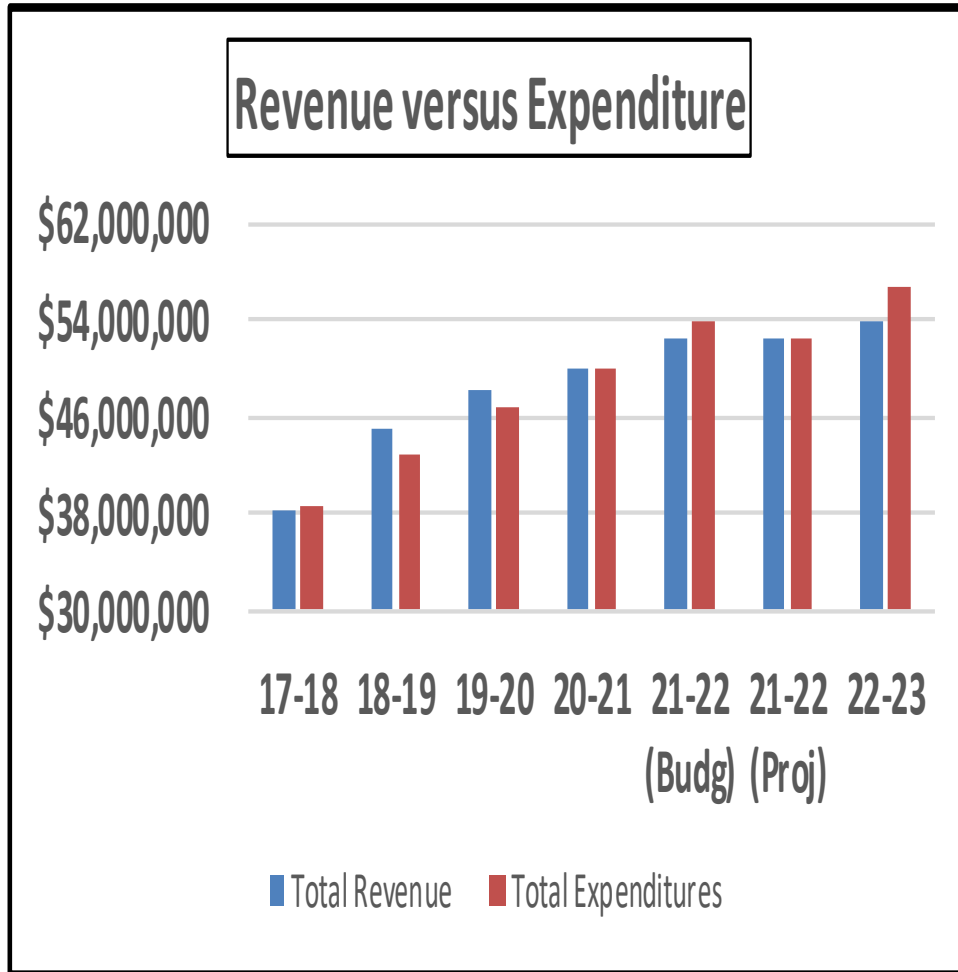
Financial Projection

Type	17-18	18-19	19-20	20-21	21-22 (Budg)	21-22 (Proj)	22-23
Beginning Fund Balance	\$ 3,563,403	\$ 3,212,170	\$ 4,970,811	\$ 6,183,824	\$ 5,724,164	\$ 5,709,754	\$ 5,551,691
Total Revenue	\$ 38,353,466	\$ 45,182,591	\$ 48,412,571	\$ 50,001,481	\$ 52,631,500	\$ 52,521,289	\$ 54,121,475
Total Expenditures	\$ 38,652,422	\$ 42,891,671	\$ 46,778,571	\$ 50,168,362	\$ 53,937,429	\$ 52,596,265	\$ 56,710,615
Other Financing Uses	\$ (52,277)	\$ (532,278)	\$ (420,986)	\$ (307,189)	\$ (123,000)	\$ (83,087)	\$ (389,316)
Net Change in Fund Balance	\$ (351,233)	\$ 1,758,641	\$ 1,213,013	\$ (474,070)	\$ (1,428,929)	\$ (158,063)	\$ (2,978,456)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 3,212,170	\$ 4,970,811	\$ 6,183,824	\$ 5,709,754	\$ 4,295,235	\$ 5,551,691	\$ 2,573,235
Fund Balance, Actual Versus Target \$	\$ 1,279,549	\$ 2,826,228	\$ 3,844,896	\$ 3,201,336	\$ 1,598,364	\$ 2,921,877	\$ (262,296)
Fund Balance, Actual Versus Target %	8.31%	11.59%	13.22%	11.38%	7.96%	10.56%	4.62%

Fiscal Concerns for 23/24, IPD, & loss of
ESSER

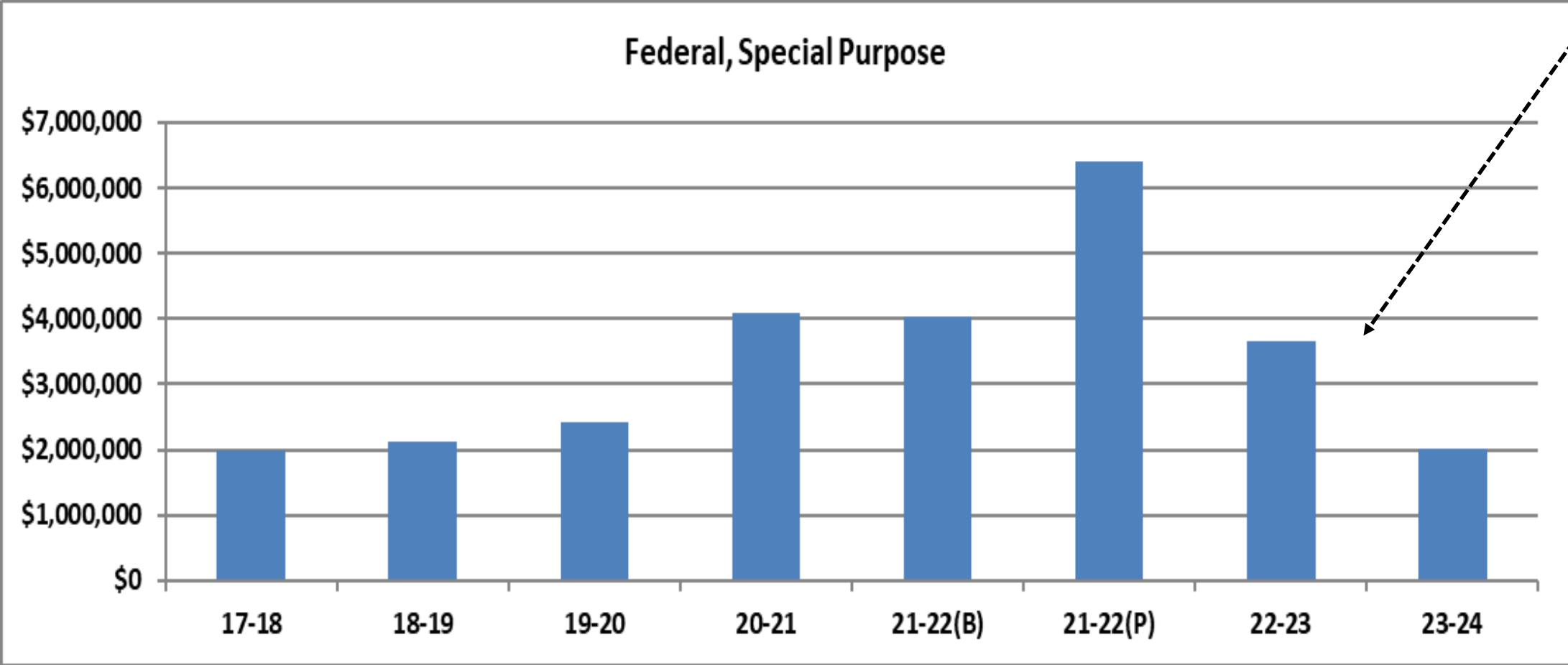
Focus for Spring 2023 Board & Admin

Lynden School District
Budget Hearing & Proposed Adoption, Financial Projection
2022/2023



**Lynden School District
 Budget Hearing & Proposed Adoption, Fund Balance History
 2022/2023**

**ESSER & CN Funding Cliff,
Impact of COVID-19**



**Lynden School District
Budget Hearing & Proposed Adoption, Revenue_Federal, Special Purpose
2022/2023**

General Fund	Beginning	22/23	23/24	24/25	25/26
1000 - Local Taxes	n/a	\$ 7,348,011	\$ 7,494,971	\$ 7,644,871	\$ 7,797,768
2000 - Local Nontax	n/a	\$ 572,000	\$ 583,440	\$ 595,109	\$ 607,011
3000 - State, General Purpose	n/a	\$ 33,262,426	\$ 33,927,675	\$ 34,606,228	\$ 35,298,353
4000 - State, Special Purpose	n/a	\$ 7,970,055	\$ 8,129,456	\$ 8,292,045	\$ 8,457,886
5000 - Federal, General Purpose	n/a	\$ 35,000	\$ 35,700	\$ 36,414	\$ 37,142
6000 - Federal, Special Purpose	n/a	\$ 3,823,983	\$ 2,016,500	\$ 2,056,830	\$ 2,097,967
7000 - Other Districts	n/a	\$ -	\$ -	\$ -	\$ -
8000 - Other Entities	n/a	\$ 1,110,000	\$ 1,132,200	\$ 1,154,844	\$ 1,177,941
9000 - Other Financing Sources	n/a	\$ -	\$ -	\$ -	\$ -
Total Revenue	n/a	\$ 54,121,475	\$ 53,319,942	\$ 54,386,341	\$ 55,474,067
00 - Regular Instruction	n/a	\$ 31,682,410	\$ 32,316,058	\$ 32,962,379	\$ 33,621,627
10 - Federal Special Purpose	n/a	\$ 1,068,329	\$ 1,089,696	\$ 1,111,489	\$ 1,133,719
20 - Special Education Instruction	n/a	\$ 8,720,543	\$ 8,894,954	\$ 9,072,853	\$ 9,254,310
30 - Vocational Education	n/a	\$ 2,132,424	\$ 2,175,072	\$ 2,218,574	\$ 2,262,945
40 - Skills Center	n/a	\$ -	\$ -	\$ -	\$ -
50/60 - Compensatory Education	n/a	\$ 2,212,937	\$ 2,257,196	\$ 2,302,340	\$ 2,348,386
70 - Other Instruction	n/a	\$ 1,220,541	\$ 1,244,952	\$ 1,269,851	\$ 1,295,248
80 - Community Services	n/a	\$ 39,500	\$ 40,290	\$ 41,096	\$ 41,918
90 - Support Services	n/a	\$ 9,633,931	\$ 9,826,610	\$ 10,023,142	\$ 10,223,605
Total Expenditure	n/a	\$ 56,710,615	\$ 57,844,827	\$ 59,001,724	\$ 60,181,758
Other Financing Sources	n/a	\$ 389,316	\$ 123,000	\$ 123,000	\$ 123,000
Net of Revenue & Expenditures	n/a	\$ (2,978,456)	\$ (4,647,885)	\$ (4,738,383)	\$ (4,830,691)
810 - Restricted FB	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
821 - Restricted for Carryover	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
828 - Restrctired for FS Carryover	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
830 - Restricted for Debt Service	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
840 - Prepays/Inventory	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
870 - Committed for Other Purposes	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
888 - Other Purposes	\$ 2,051,691	\$ (1,066,765)	\$ (5,714,650)	\$ (10,453,034)	\$ (15,283,724)
890 - Unassigned	\$ 2,500,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000
891 - Minimum FD	\$ 2,500,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000	\$ 2,640,000
Fund Balance	\$ 5,551,691	\$ 2,573,235	\$ (2,074,650)	\$ (6,813,034)	\$ (11,643,724)
		\$ -	\$ 0	\$ (0)	\$ 0

**Lynden School District
Budget Hearing & Proposed Adoption, Four-year Projection
2022/2023**

Lynden School District Budget Hearing & Proposed Adoption 2022/2023

Next Steps

- Questions
- Board Resolution #14-22 (proposed adoption of the 2022/2023 Budget)
- Board Resolution #15-22 (proposed adoption of the 2021/2022 Budget Extension for the Transportation Vehicle Fund_TVF)