



LYNDEN SCHOOL DISTRICT

Tradition + Pride + Excellence

School Board

*** Public Hearing, Presentation**

Lynden School District

BUDGET FOR 2023/2024

HEARING & PROPOSED
ADOPTION, AUGUST 10,
2023



**Lynden
School
District
Budget
Hearing &
Proposed
Adoption
2023/2024**

Agenda

School Funding & Current Events

Enrollment Information

Revenue Information

Expenditure Information

Supplemental Information

Other Funds

Financial Projection

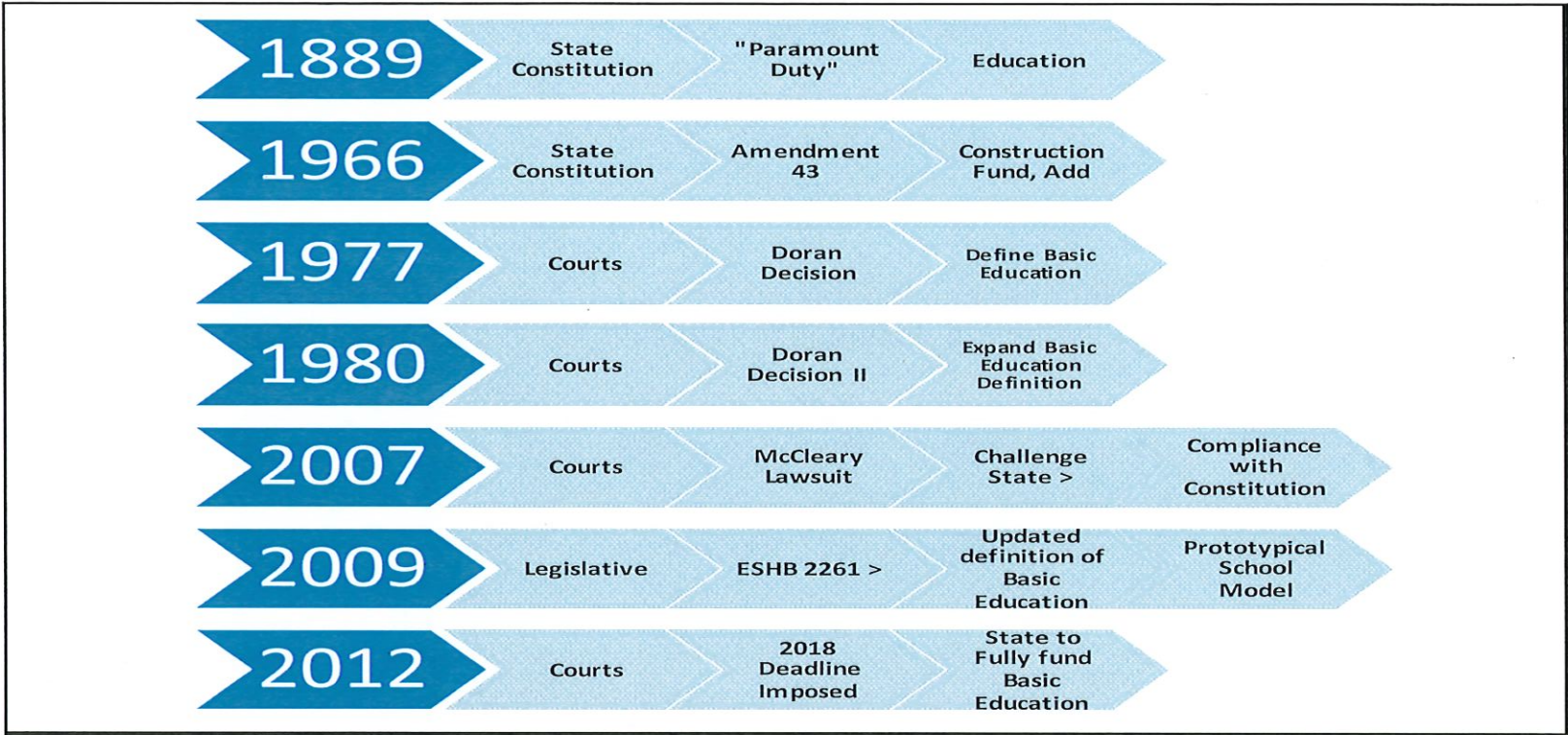
**Lynden
School
District
Budget
Hearing &
Proposed
Adoption
2023/2024**

HISTORY

SCHOOL FUNDING &

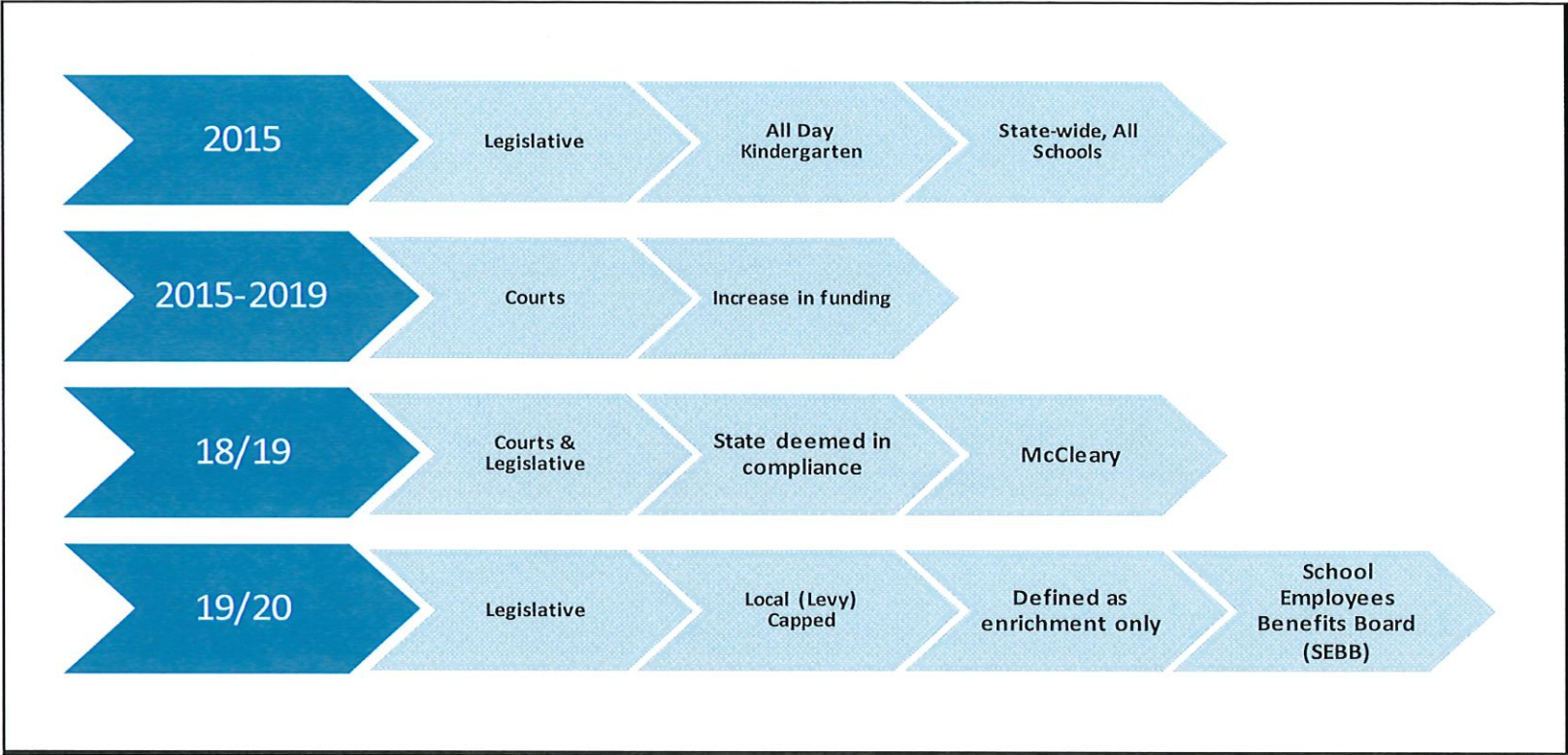
CURRENT EVENTS

State Funding (1889-2012)



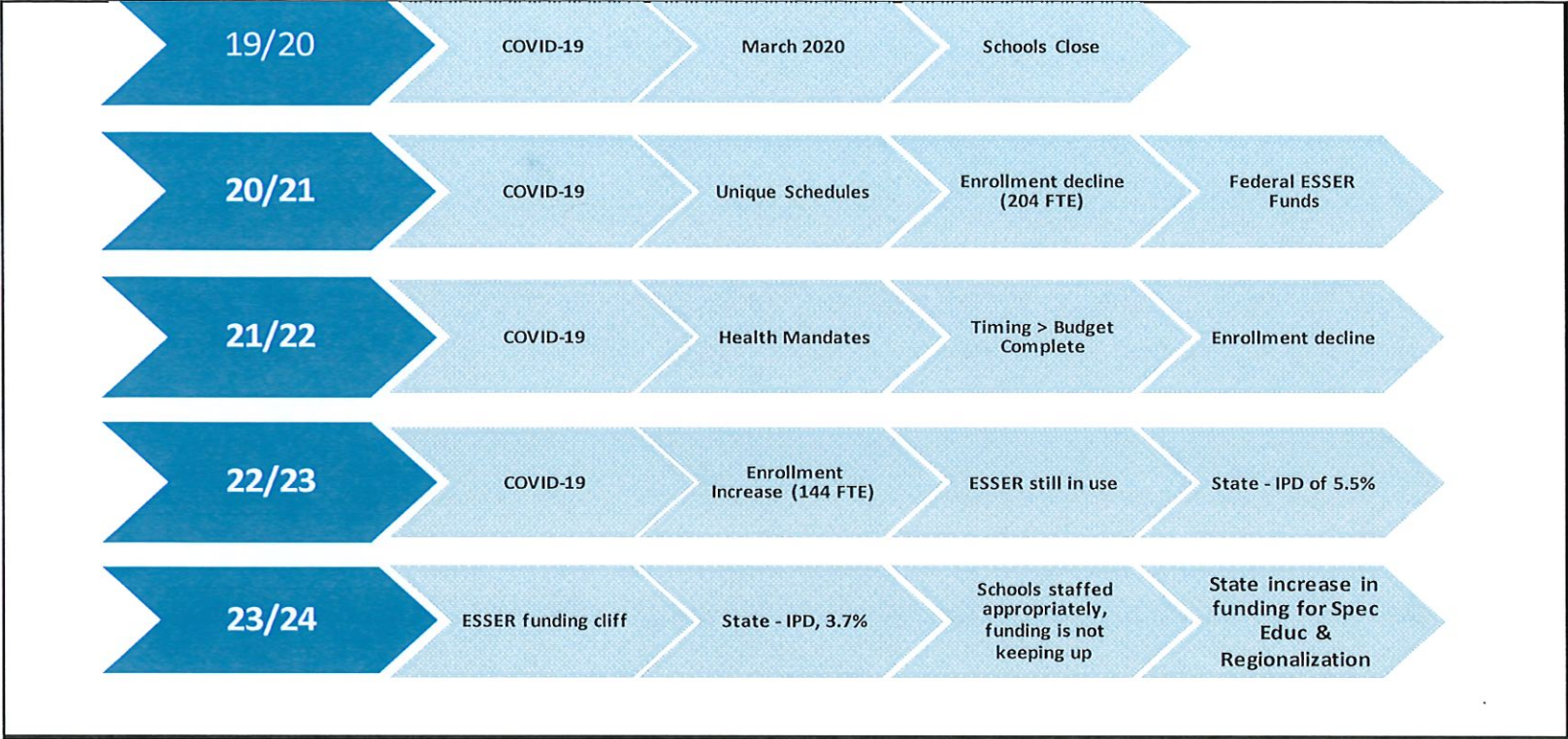
Lynden School District
 Budget Hearing & Proposed Adoption, School Funding History
 2023/2024

State Funding (2012-2020)



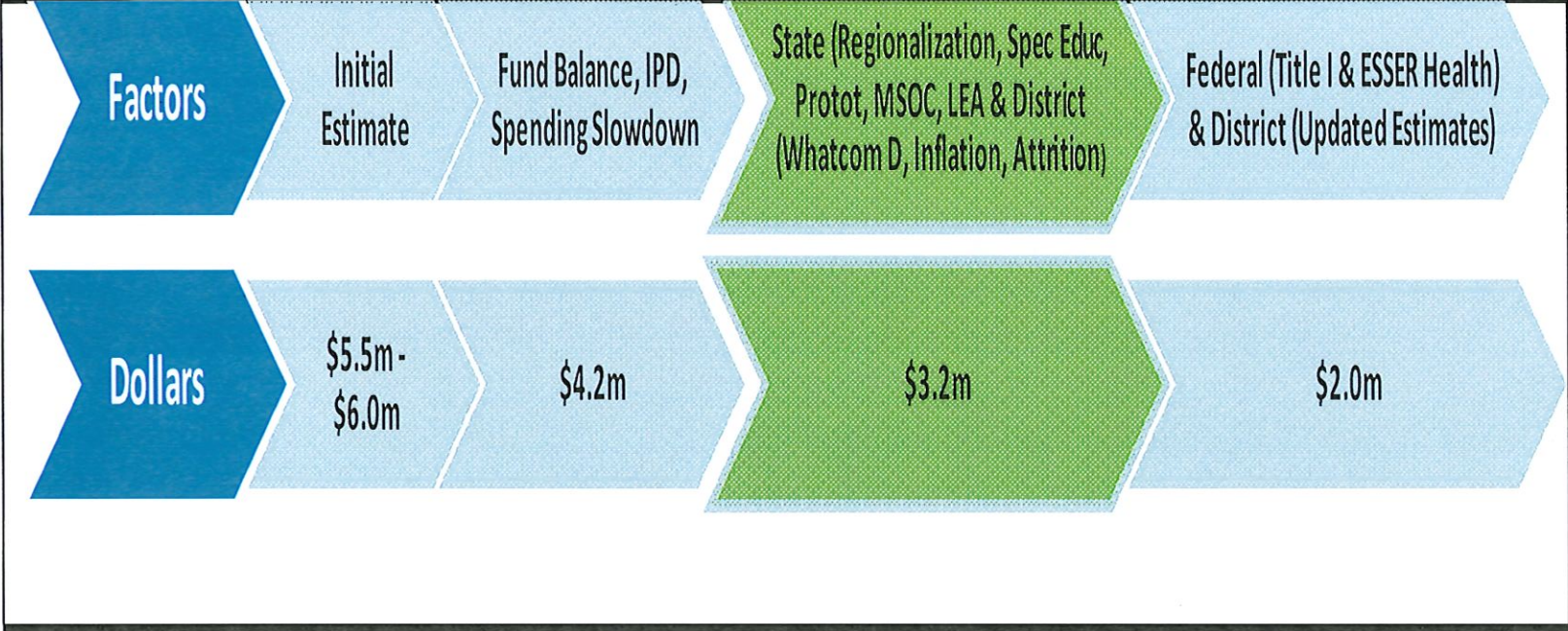
Lynden School District
Budget Hearing & Proposed Adoption, School Funding History
2023/2024

Current Events (19/20 through 23/24)



Lynden School District
 Budget Hearing & Proposed Adoption, School Funding History
 2023/2024

Current Events (23/24)
Expenditure Reduction Progression



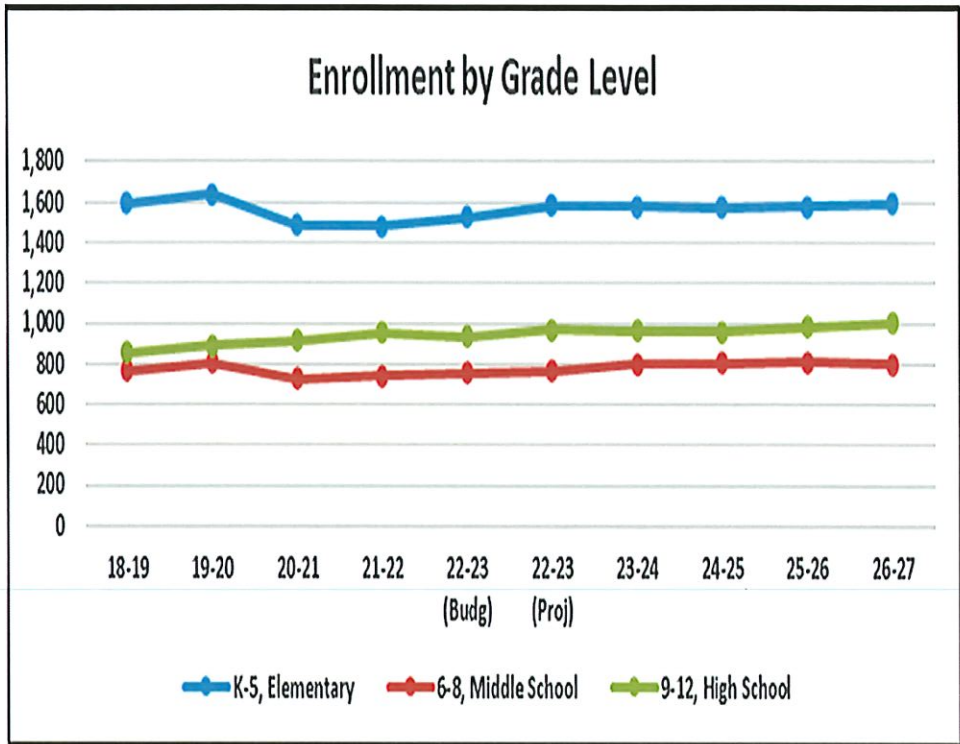
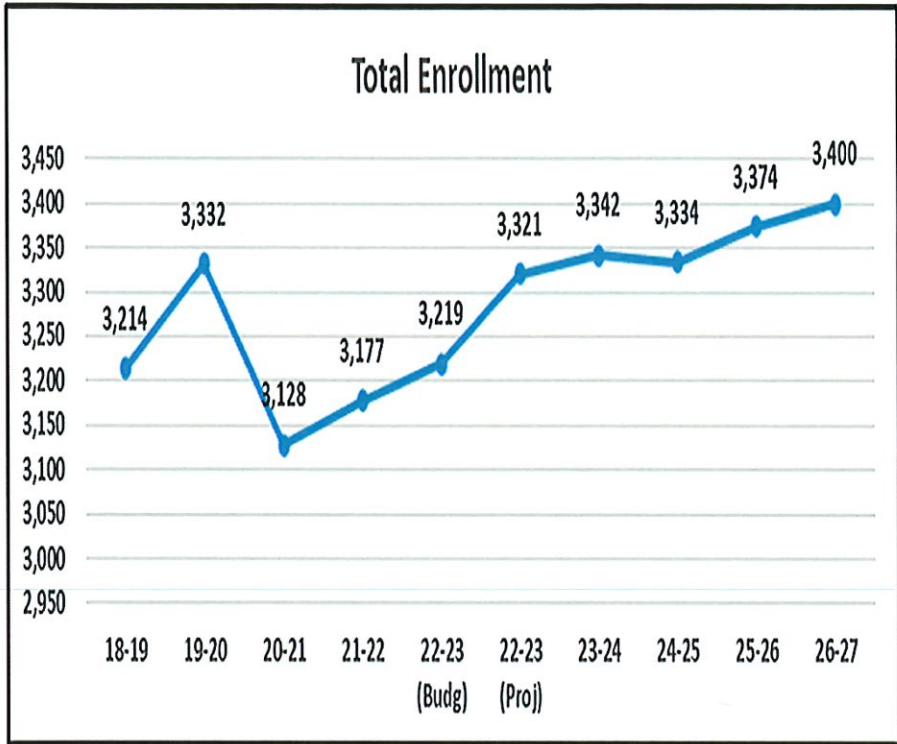
Lynden School District
Budget Hearing & Proposed Adoption, School Funding History
2023/2024

**Lynden
School
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Budget
Hearing &
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2023/2024**

ENROLLMENT

Enrollment, K-12		18-19	19-20	20-21	21-22	22-23 (Budg)	22-23 (Proj)	23-24	24-25	25-26	26-27
Transitional Kindergarten		0	0	0	0	54	72	72	72	72	72
Kindergarten		265	291	231	229	221	239	235	240	244	249
1	▼	265	275	242	242	244	249	251	246	251	256
2	▼	278	275	261	244	244	244	250	251	247	252
3	▼	272	273	246	262	248	255	249	255	256	251
4	▼	259	270	252	257	260	264	258	251	257	258
5	▼	255	256	255	249	256	263	265	259	252	258
6	▼	247	256	236	263	250	259	269	272	265	258
7	▼	281	254	245	229	270	265	257	267	269	263
8	▼	236	293	244	250	236	243	275	266	276	279
9	▼	279	266	298	252	260	270	257	291	282	293
10	▼	247	276	257	297	249	249	266	254	287	279
11	▼	155	191	190	213	221	247	203	217	207	234
12	▼	174	156	171	190	206	202	236	194	208	198
Total Enrollment		3,214	3,332	3,128	3,177	3,219	3,321	3,342	3,334	3,374	3,400

**Lynden School District
Budget Hearing & Proposed Adoption, Enrollment
2023/2024**



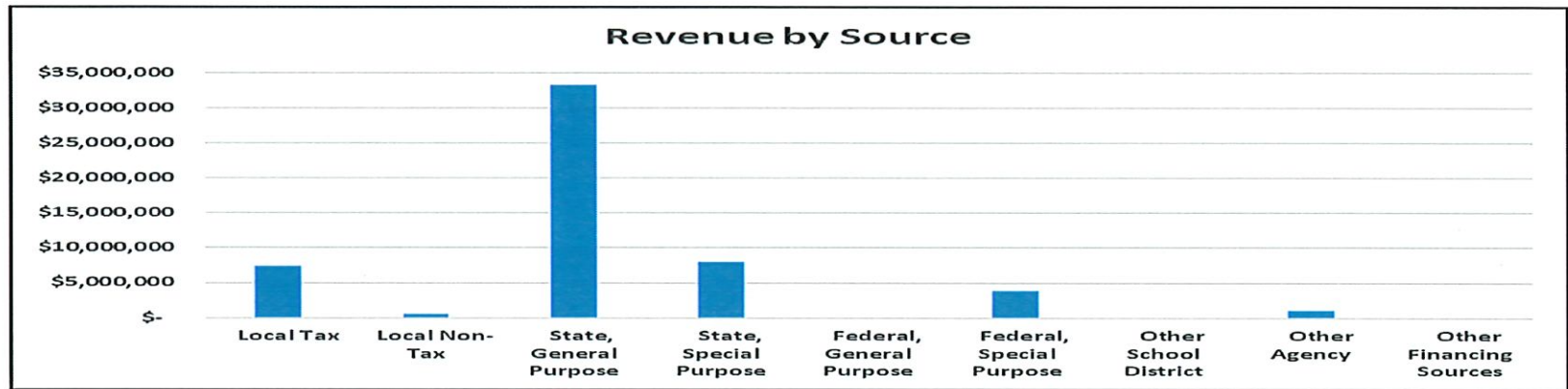
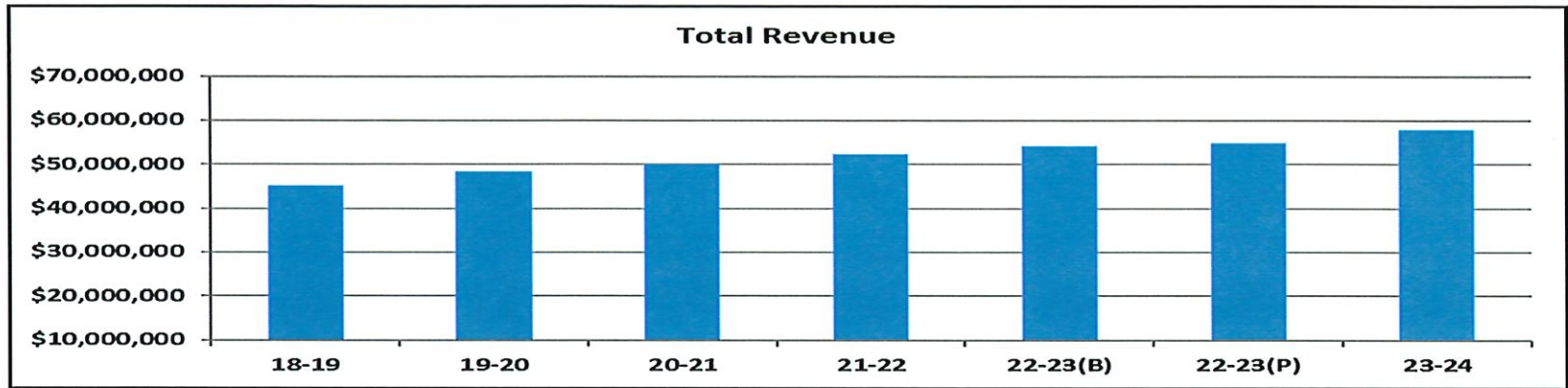
Lynden School District
 Budget Hearing & Proposed Adoption, Enrollment
 2023/2024

**Lynden
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District
Budget
Hearing &
Proposed
Adoption
2023/2024**

REVENUE & EXPENDITURE
(GENERAL FUND)

Type	18-19	19-20	20-21	21-22	22-23(B)	22-23(P)	23-24
Local Tax	\$ 4,927,740	\$ 4,603,675	\$ 6,049,109	\$ 7,002,215	\$ 7,348,011	\$ 7,348,011	\$ 7,810,480
Local Non-Tax	\$ 667,456	\$ 659,744	\$ 429,912	\$ 653,697	\$ 572,000	\$ 572,000	\$ 397,000
State, General Purpose	\$ 29,567,614	\$ 31,905,006	\$ 31,614,760	\$ 30,402,208	\$ 33,262,426	\$ 34,252,658	\$ 35,077,105
State, Special Purpose	\$ 7,712,936	\$ 8,691,894	\$ 7,592,827	\$ 7,764,919	\$ 7,970,055	\$ 8,368,421	\$ 9,999,420
Federal, General Purpose	\$ 45,699	\$ 44,699	\$ 38,755	\$ 47,880	\$ 35,000	\$ 35,000	\$ 35,000
Federal, Special Purpose	\$ 2,129,786	\$ 2,415,025	\$ 4,094,155	\$ 6,356,168	\$ 3,823,983	\$ 4,100,801	\$ 3,581,470
Other School District	\$ 8,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Agency	\$ 112,194	\$ 89,592	\$ 100,080	\$ 110,262	\$ 1,110,000	\$ 110,000	\$ 1,110,000
Other Financing Sources	\$ 10,213	\$ 2,937	\$ 81,882	\$ 1,480	\$ -	\$ -	\$ -
Total Revenue	\$ 45,182,591	\$ 48,412,571	\$ 50,001,481	\$ 52,338,828	\$ 54,121,475	\$ 54,786,891	\$ 58,010,475

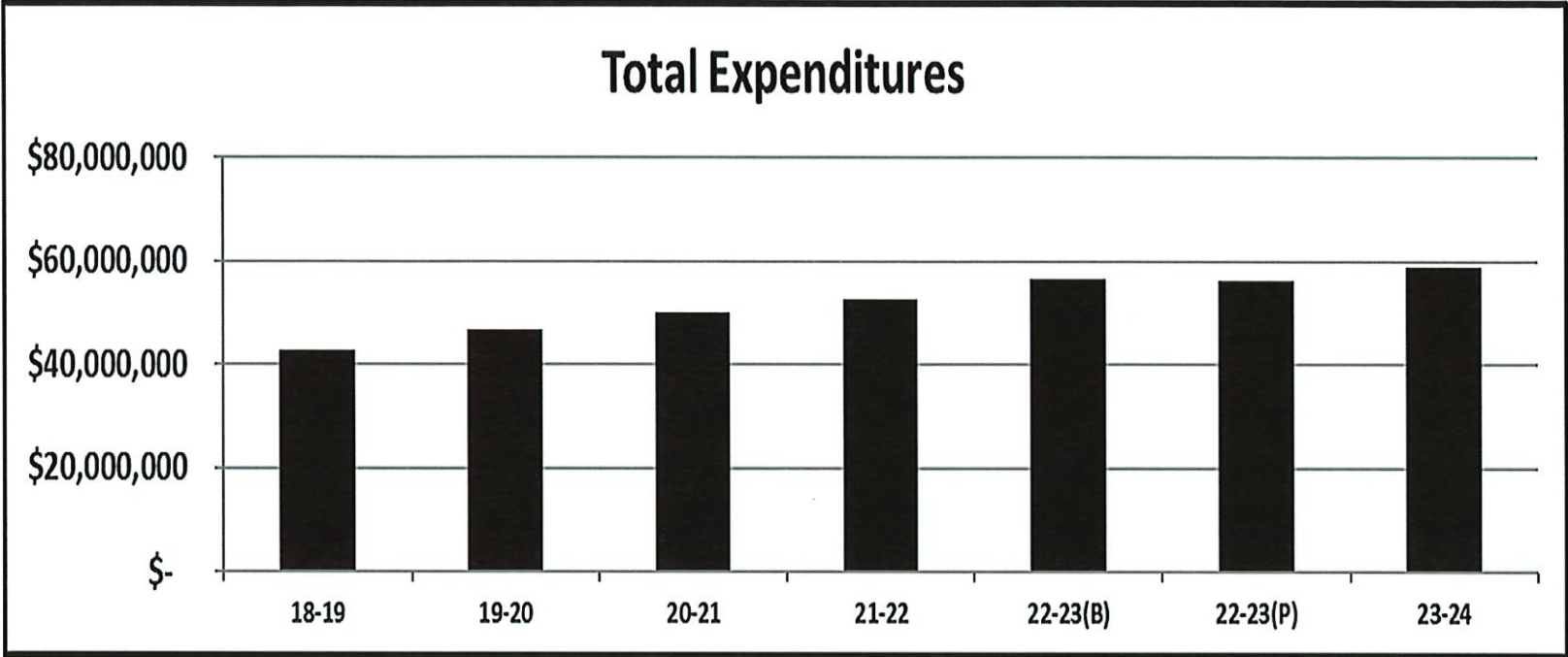
Lynden School District
 Budget Hearing & Proposed Adoption, Revenue, General Fund (All Sources)
 2023/2024



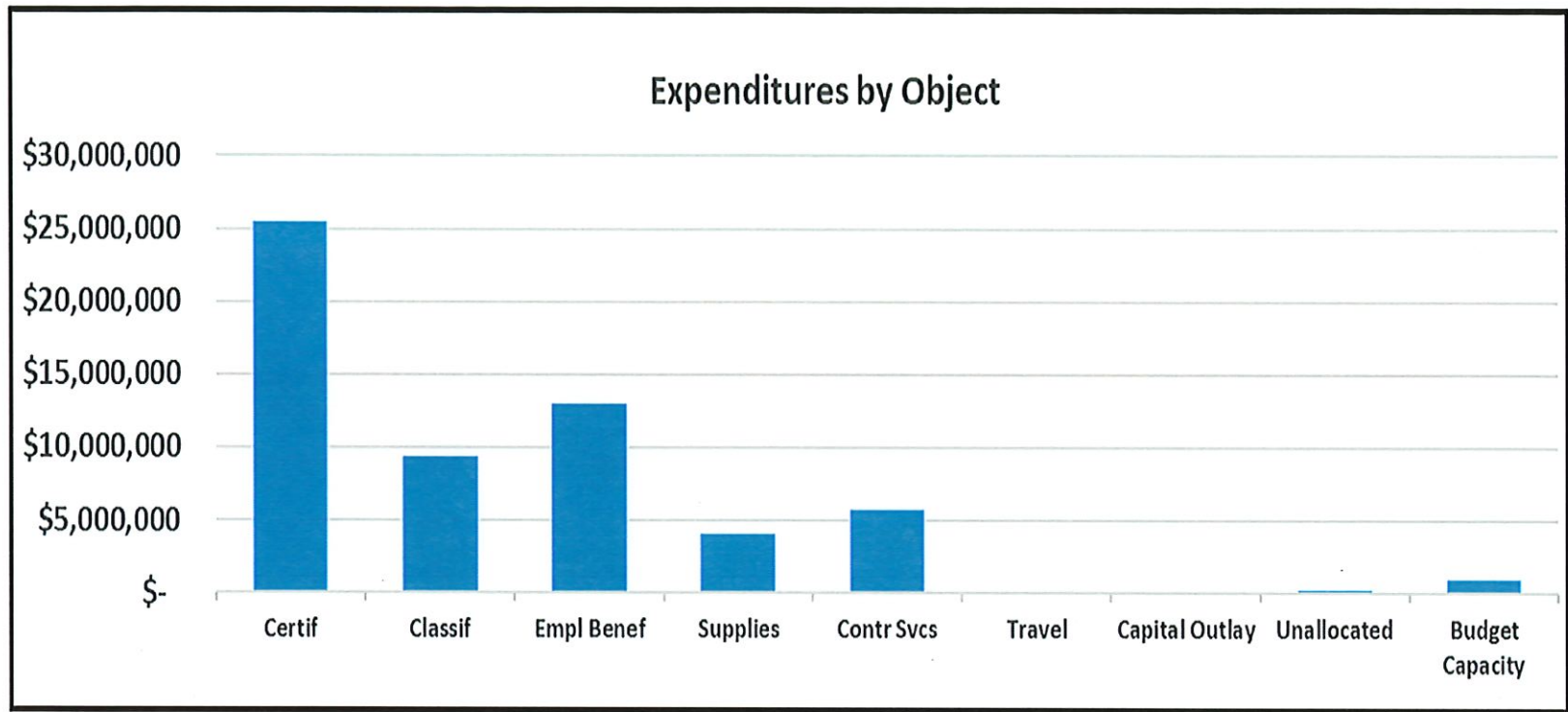
Lynden School District
Budget Hearing & Proposed Adoption, Revenue, General Fund (All Sources)
2023/2024

Type	18-19	19-20	20-21	21-22	22-23(B)	22-23(P)	23-24
Certif	\$ 18,100,489	\$ 19,857,108	\$ 21,472,439	\$ 23,303,014	\$ 24,795,366	\$ 24,816,129	\$ 25,483,929
Classif	\$ 6,880,728	\$ 7,234,362	\$ 7,017,779	\$ 8,232,238	\$ 8,750,509	\$ 9,295,493	\$ 9,342,299
Empl Benef	\$ 9,856,464	\$ 11,074,390	\$ 12,019,437	\$ 12,310,587	\$ 13,375,842	\$ 13,454,298	\$ 13,008,248
Estimate Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (350,514)	\$ -
Total Salary & Benefits	\$ 34,837,681	\$ 38,165,860	\$ 40,509,656	\$ 43,845,839	\$ 46,921,717	\$ 47,215,407	\$ 47,834,476
Supplies	\$ 1,998,147	\$ 2,344,028	\$ 3,402,833	\$ 2,594,883	\$ 3,334,500	\$ 3,518,383	\$ 4,134,011
Contr Svcs	\$ 5,747,697	\$ 6,123,295	\$ 6,139,025	\$ 5,966,958	\$ 5,077,398	\$ 5,537,088	\$ 5,748,189
Travel	\$ 129,197	\$ 87,521	\$ 16,827	\$ 152,231	\$ 37,000	\$ 50,000	\$ 76,500
Capital Outlay	\$ 178,948	\$ 57,867	\$ 100,020	\$ 96,902	\$ 40,000	\$ 100,000	\$ 30,000
Unallocated	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ (90,627)	\$ 300,000
Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Total MSOC's	\$ 8,053,990	\$ 8,612,711	\$ 9,658,706	\$ 8,810,974	\$ 9,788,898	\$ 9,114,844	\$ 11,288,700
Total Expenditures	\$ 42,891,671	\$ 46,778,571	\$ 50,168,362	\$ 52,656,814	\$ 56,710,615	\$ 56,330,250	\$ 59,123,176

Lynden School District
Budget Hearing & Proposed Adoption, Expenditures, General Fund (By Object)
2023/2024



Lynden School District
Budget Hearing & Proposed Adoption, Expenditures, General Fund
2023/2024



Lynden School District
Budget Hearing & Proposed Adoption, General Fund (By Object)
2023/2024

Finance (Budget Development)
Annual MSOC Disclosure

Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$ 4,015,657
Grades 9-12 Additional (Column I)	\$ 165,977
* Total MSOC Allocation	\$ 4,181,634

** Objects of Expenditure from F-195

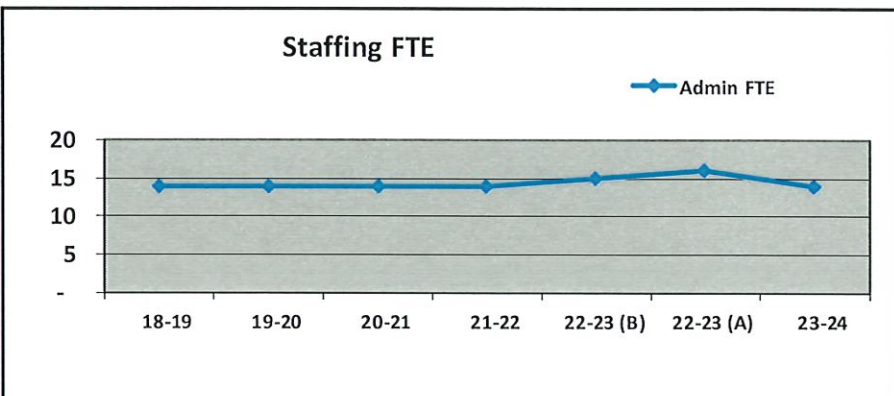
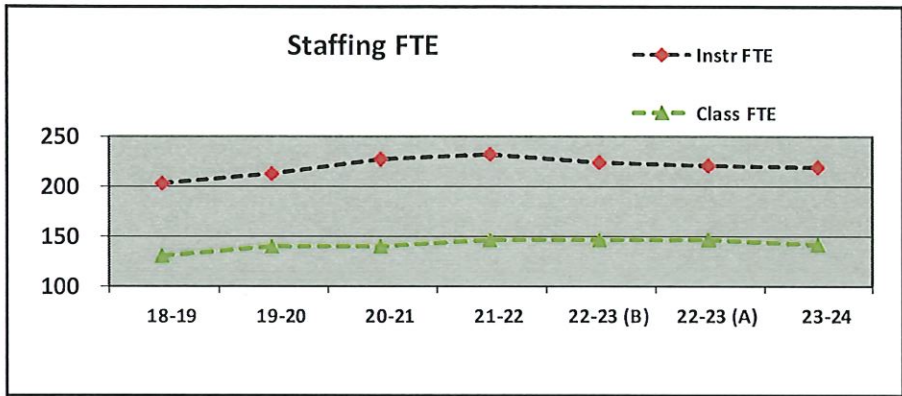
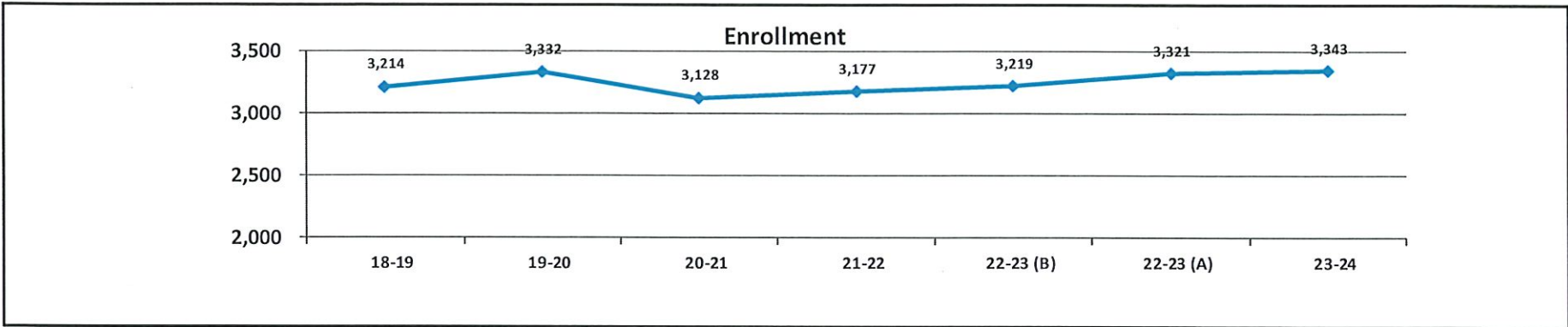
	Totals	Prg 01 *1	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 2,547,511	\$ 1,815,511	\$ 175,000	\$ -	\$ 557,000
Object 7 - totals	\$ 4,806,487	\$ 1,453,617	\$ -	\$ 159,951	\$ 3,192,919
Object 8 - totals	\$ 17,500	\$ -	\$ -	\$ -	\$ 17,500
Object 9 - totals	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
* Total Budgeted 5-9 Expenditures	\$ 7,386,498				

* Difference \$ (3,204,864)

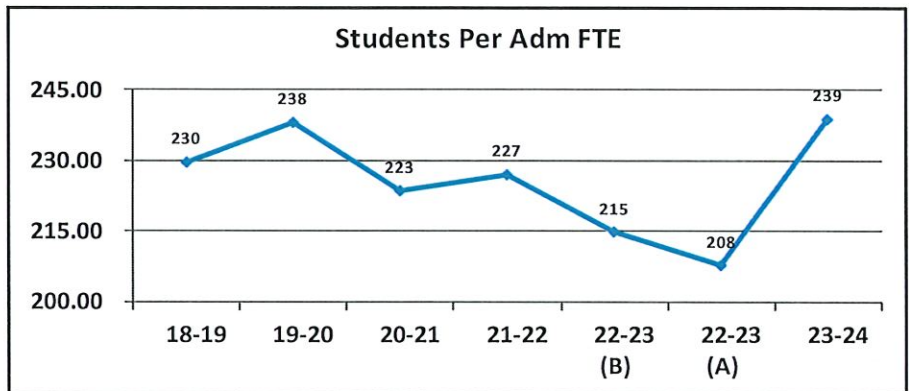
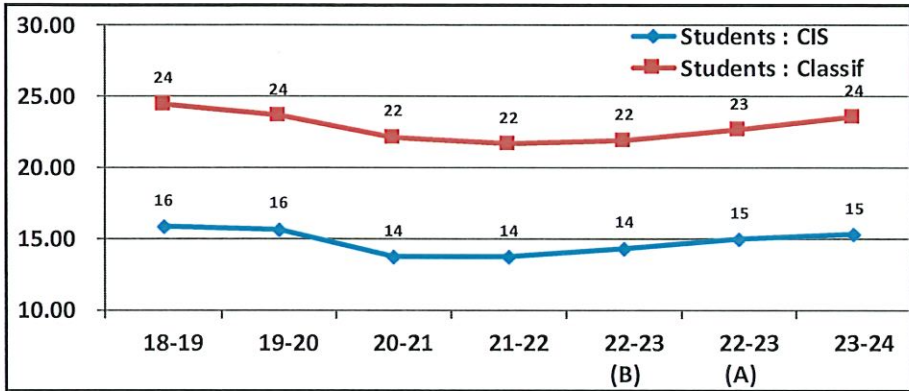
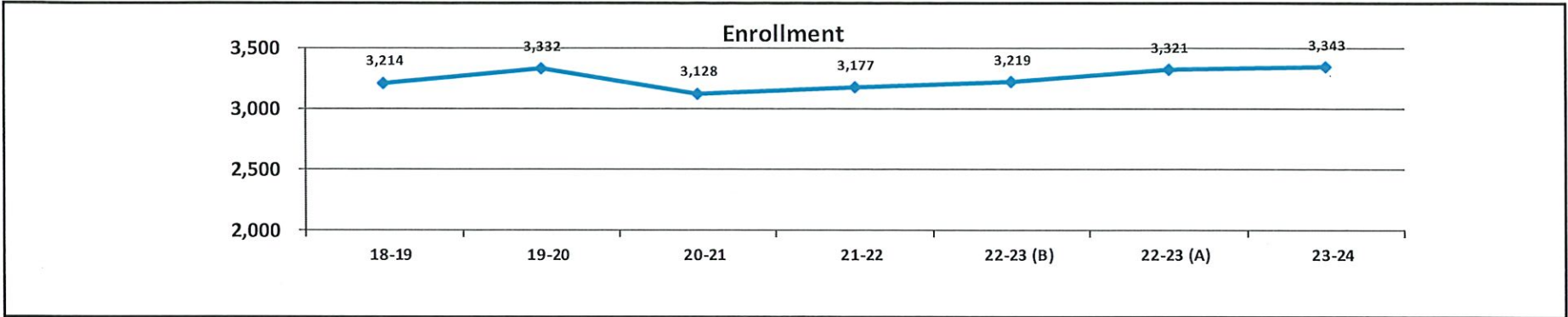
The State of Washington requires a disclosure to show funded Materials/Supplies/Operating Costs (MSOC's) versus budgeted MSOC's. The District is showing costs in excess of funding of more than \$3 million.

**Lynden
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2023/2024**

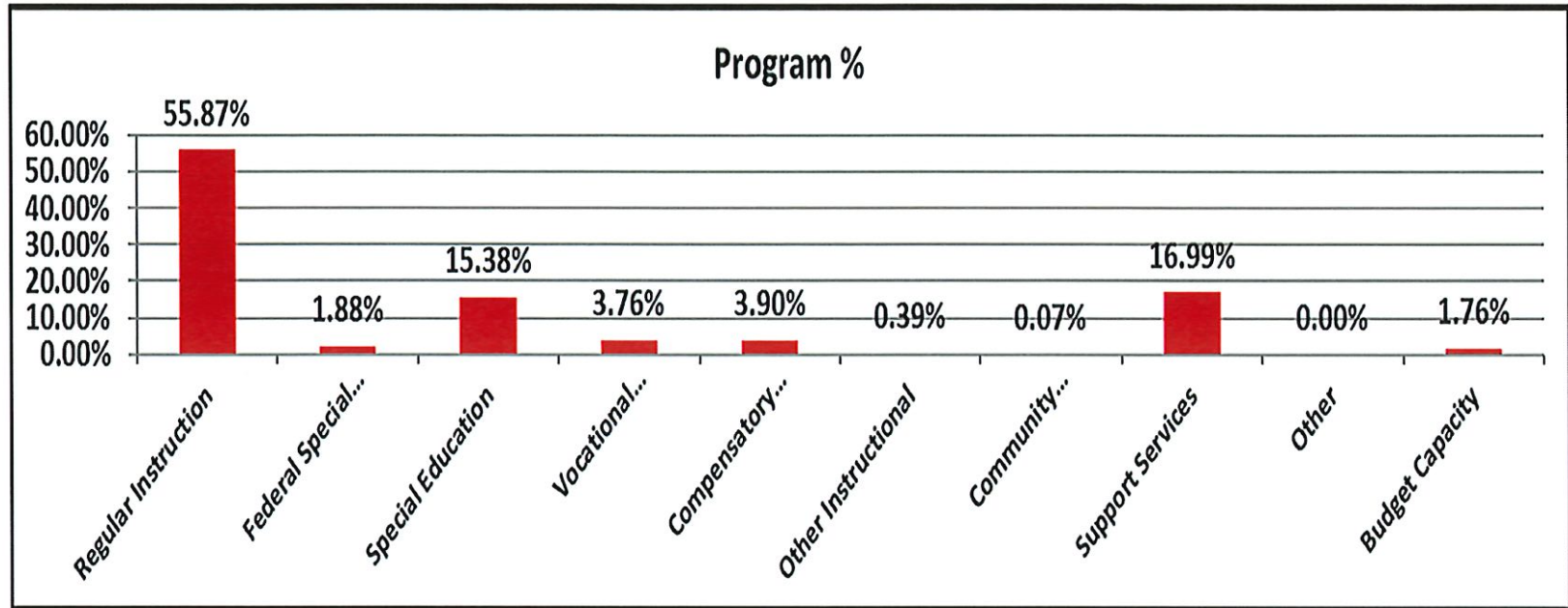
SUPPLEMENTAL INFORMATION



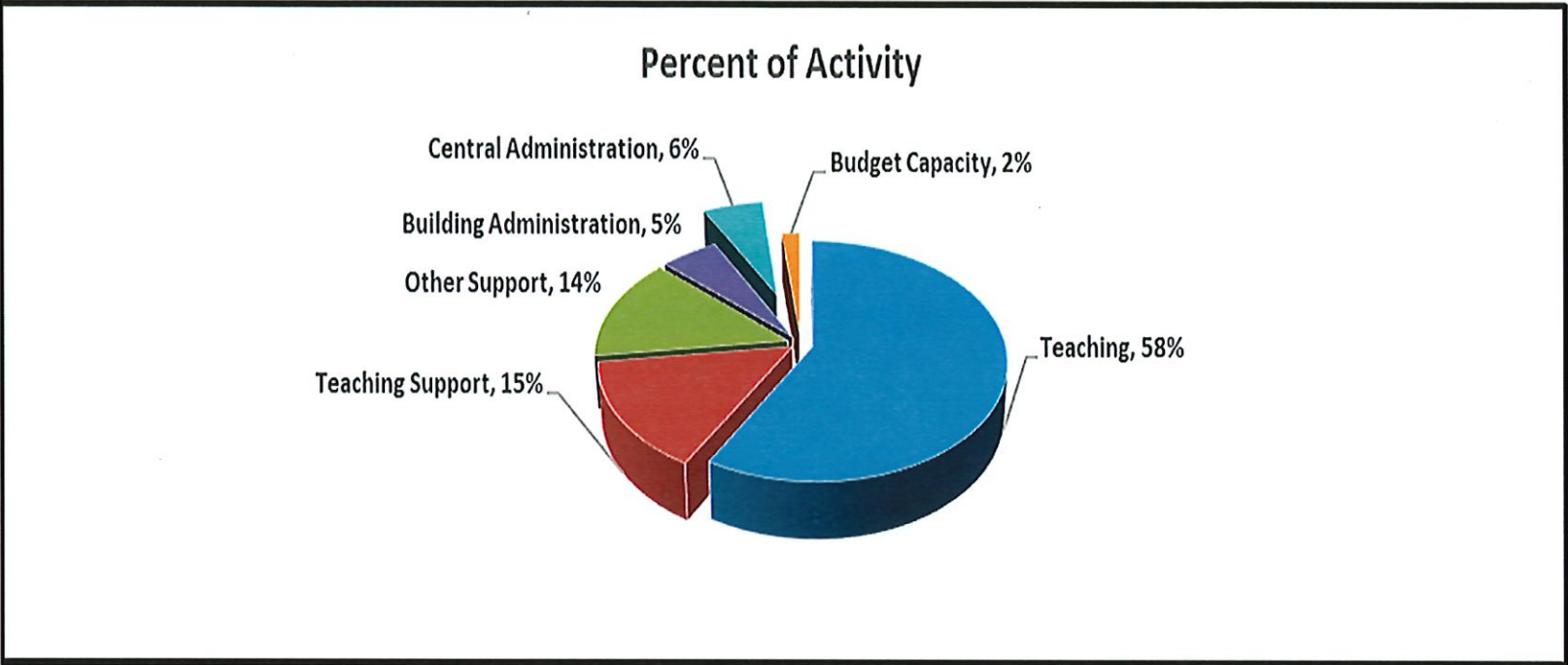
**Lynden School District
 Budget Hearing & Proposed Adoption, Supplemental Staffing Information
 2023/2024**



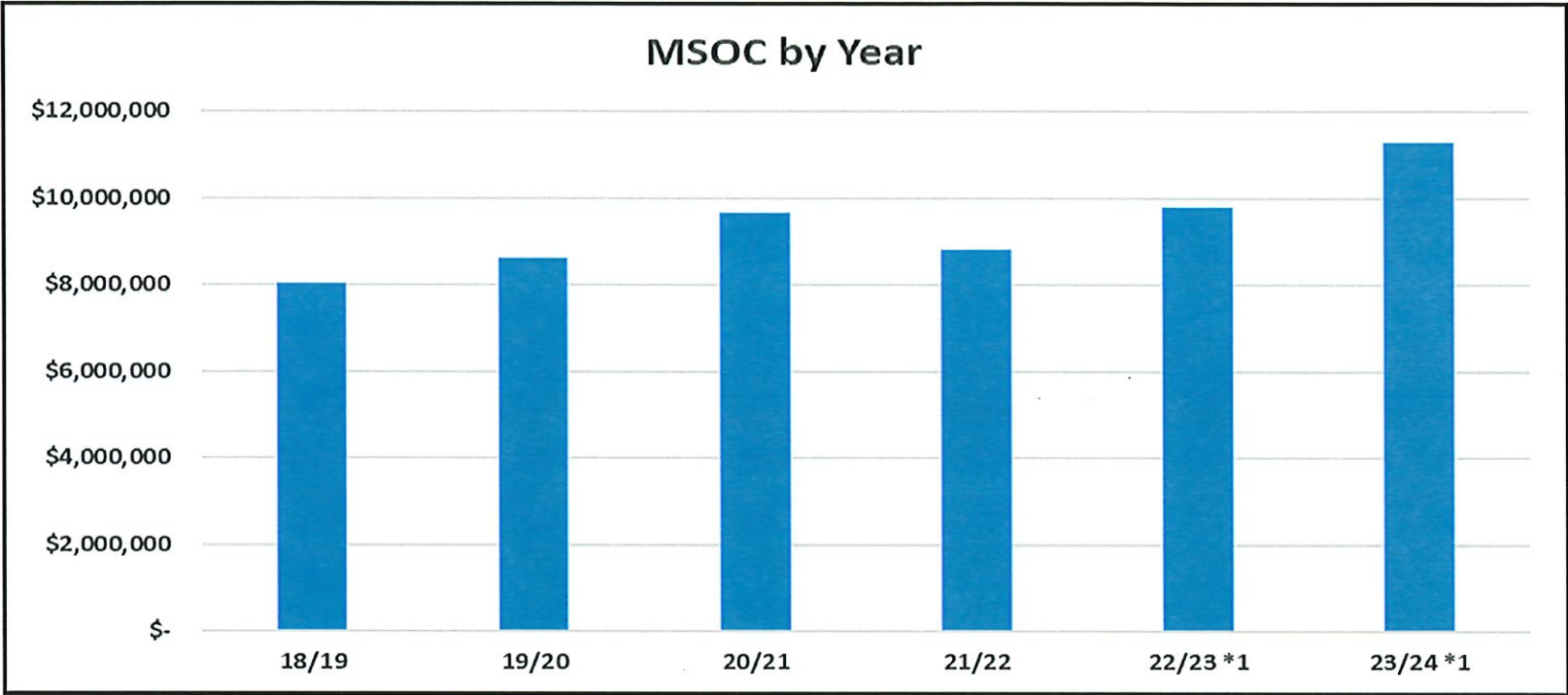
Lynden School District
 Budget Hearing & Proposed Adoption, Supplemental Staffing Information
 2023/2024



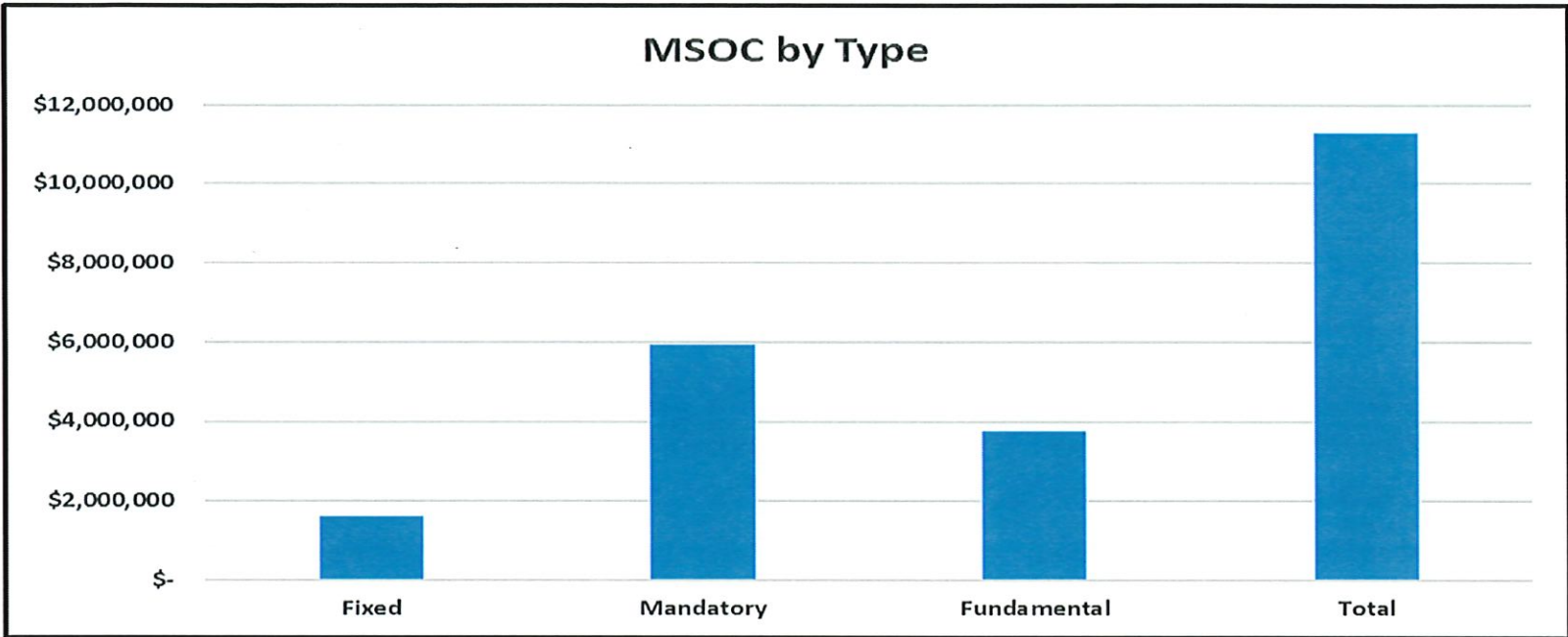
Lynden School District
 Budget Development, Supplemental (% of Expenditures, Program)
 2023/2024



Lynden School District
Budget Development, Supplemental (% of Expenditures, Activity)
2023/2024



**Lynden School District
Budget Development, Supplemental (Expenditures, MSOC By Year)
2023/2024**



Lynden School District
Budget Development, Supplemental (Expenditures, MSOC By Type)
2023/2024

**Lynden
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Adoption
2023/2024**

Other Funds &
Budget Extension Review

Finance (Budget Development)
 Other Funds (CPF, DSF, ASB, & TVF)

<u>Type</u>	Capital Projects	Debt Service	Associated Student Body	Transportation Vehicle
Beginning Fund Balance	\$ 86,178	\$ 2,084,753	\$ 375,177	\$ 761,663
Revenue	\$ 1,302,500	\$ 3,595,730	\$ 708,368	\$ 402,500
Expenditure	\$ 799,268	\$ 3,607,560	\$ 758,968	\$ 1,000,000
Other Financing	\$ (373,923)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 129,309	\$ (11,830)	\$ (50,600)	\$ (597,500)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 215,487	\$ 2,072,923	\$ 324,577	\$ 164,163

Lynden School District
 Budget Hearing & Proposed Adoption, Other Funds
 2023/2024

Finance (Budget Development)
 Budget Extension Check, For 22/23 Activity

<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	\$ 56,710,615	\$ 749,268	\$ 3,784,240	\$ 758,968	\$ 300,000	\$ -
Expenditures (YTD)	\$ 46,670,168	\$ 488,492	\$ 2,817,656	\$ 408,026	\$ -	\$ -
# of Months	10	10	10	10	10	10
Expenditures (Projected, Calc)	✓\$ 56,004,201	✓\$ 586,190	✓\$ 3,381,188	✓\$ 489,631	✓\$ -	✓\$ -
Expenditures (Projected, Other)	\$ -	\$ 100,000	\$ 362,553	\$ 35,000	\$ 377,003	\$ -
Expenditures (Total)	✓\$ 56,004,201	✓\$ 686,190	✓\$ 3,743,741	✓\$ 524,631	✓\$ 377,003	✓\$ -
Budget Capacity	✓\$ 706,414	✓\$ 63,078	✓\$ 40,499	✓\$ 234,337	✓\$ (77,003)	✓\$ -

Lynden School District
Budget Hearing & Proposed Adoption, Extension Review
2022/2023

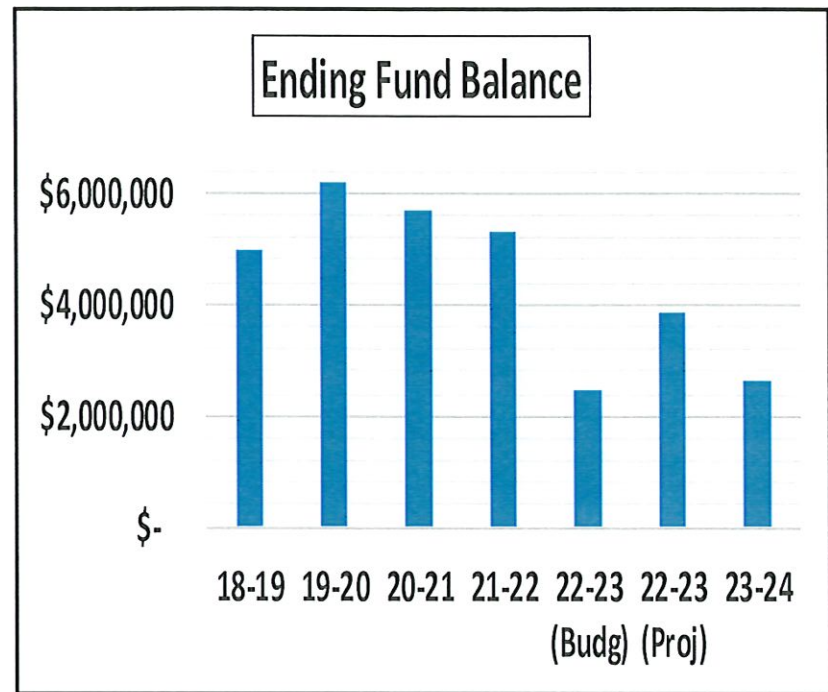
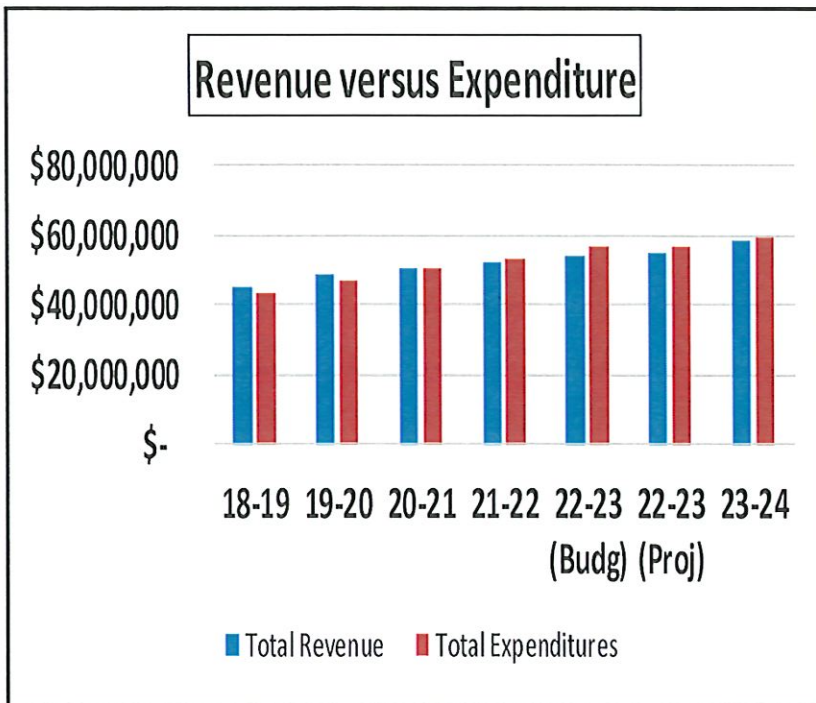
**Lynden
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Budget
Hearing &
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Adoption
2023/2024**

Financial Projection

Type	18-19	19-20	20-21	21-22	22-23 (Budg)	22-23 (Proj)	23-24
Beginning Fund Balance	\$ 3,212,170	\$ 4,970,811	\$ 6,183,824	\$ 5,709,754	\$ 5,459,830	\$ 5,308,682	\$ 3,832,235
Revenue	\$ 45,182,591	\$ 48,412,571	\$ 50,001,481	\$ 52,338,828	\$ 54,121,475	\$ 54,786,891	\$ 58,010,475
Revenue (Adjustments)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
Total Revenue	\$ 45,182,591	\$ 48,412,571	\$ 50,001,481	\$ 52,338,828	\$ 54,121,475	\$ 55,036,891	\$ 58,010,475
Expenditure, Staffing	\$ 34,837,681	\$ 38,165,860	\$ 40,509,656	\$ 43,845,839	\$ 46,921,717	\$ 47,215,407	\$ 47,834,476
Expenditure, MSOC's	\$ 8,053,990	\$ 8,612,711	\$ 9,658,706	\$ 8,810,974	\$ 9,788,898	\$ 9,164,844	\$ 11,288,700
Expenditure Adjustments (Curr)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure Adjustments (Prior)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 42,891,671	\$ 46,778,571	\$ 50,168,362	\$ 52,656,813	\$ 56,710,615	\$ 56,380,250	\$ 59,123,176
Other Financing Uses	\$ (532,278)	\$ (420,986)	\$ (307,189)	\$ (83,087)	\$ (389,316)	\$ (133,087)	\$ (83,087)
Net Change in Fund Balance	\$ 1,758,641	\$ 1,213,013	\$ (474,070)	\$ (401,072)	\$ (2,978,456)	\$ (1,476,446)	\$ (1,195,788)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 4,970,811	\$ 6,183,824	\$ 5,709,754	\$ 5,308,682	\$ 2,481,374	\$ 3,832,235	\$ 2,636,447
Fund Balance, as % of Total Revenue	11.00%	12.77%	11.42%	10.14%	4.58%	6.96%	4.54%

Focus Area for Spring 2024 Board & Admin, along with other 24/25 factors

**Lynden School District
Budget Hearing & Proposed Adoption, Financial Projection
2023/2024**



Lynden School District
Budget Hearing & Proposed Adoption, Fund Balance History
2023/2024

	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>
Beginning Fund Balance	\$ 3,832,235	\$ 2,636,448	\$ 500,719	\$ (2,624,790)
Revenue				
1000 - Local Taxes	\$ 7,810,480	\$ 7,966,690	\$ 8,126,023	\$ 8,288,544
2000 - Local Nontax	\$ 397,000	\$ 397,000	\$ 397,000	\$ 397,000
3000 - State, General Purpose	\$ 35,077,105	\$ 35,778,647	\$ 36,494,220	\$ 37,224,104
4000 - State, Special Purpose	\$ 9,999,421	\$ 10,199,409	\$ 10,403,398	\$ 10,611,466
5000 - Federal, General Purpose	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
6000 - Federal, Special Purpose	\$ 3,581,470	\$ 3,653,099	\$ 3,726,161	\$ 3,800,685
7000 - Other Districts	\$ -	\$ -	\$ -	\$ -
8000 - Other Entities	\$ 1,110,000	\$ 1,110,000	\$ 1,110,000	\$ 1,110,000
9000 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 58,010,476	\$ 59,139,846	\$ 60,291,802	\$ 61,466,798
Expenditures				
00 - Regular Instruction	\$ 33,185,337	\$ 34,346,824	\$ 35,548,963	\$ 36,793,176
10 - Federal Special Purpose	\$ 1,123,211	\$ 1,162,523	\$ 1,203,212	\$ 1,245,324
20 - Special Education Instruction	\$ 8,936,902	\$ 9,249,694	\$ 9,573,433	\$ 9,908,503
30 - Vocational Education	\$ 2,051,363	\$ 2,123,161	\$ 2,197,471	\$ 2,274,383
40 - Skills Center	\$ -	\$ -	\$ -	\$ -
50/60 - Compensatory Education	\$ 1,828,828	\$ 1,892,837	\$ 1,959,086	\$ 2,027,654
70 - Other Instruction	\$ 1,169,112	\$ 1,210,031	\$ 1,252,382	\$ 1,296,215
80 - Community Services	\$ -	\$ -	\$ -	\$ -
90 - Support Services	\$ 10,828,423	\$ 11,207,418	\$ 11,599,677	\$ 12,005,666
Total Expenditure	\$ 59,123,176	\$ 61,192,487	\$ 63,334,224	\$ 65,550,922
Other Financing Sources	\$ 83,087	\$ 83,087	\$ 83,087	\$ 83,087
Net of Revenue & Expenditures	\$ (1,195,787)	\$ (2,135,729)	\$ (3,125,509)	\$ (4,167,211)
Ending Fund Balance	\$ 2,636,448	\$ 500,719	\$ (2,624,790)	\$ (6,792,001)

**Lynden School District
Budget Hearing & Proposed Adoption, Four-year Projection
2023/2024**

Lynden School District Budget Hearing & Proposed Adoption 2023/2024

Next Steps

- Questions
- Board Resolution #08-23 (proposed adoption of the 2023/2024 Budget)