



LYNDEN
SCHOOL DISTRICT

Tradition + Pride + Excellence

School Board

- * District, Executive Summary
- * OSPI, Executive Summary (from F-195)

Finance (Budget Development)
 Budget Hearing & Adoption



LYNDEN
 SCHOOL DISTRICT
Tradition + Pride + Excellence

Budget Hearing & Proposed Adoption (August 10, 2023)

	<u>2022/2023</u>	<u>2023/2024</u>	<u>% Change 22/23</u>
	<u>(F195)</u>	<u>(F195)</u>	<u>to 23/24</u>
* Authorized Expenditures			
General Fund	\$ 56,710,615	\$ 59,123,176	4.25%
Capital Projects Fund	\$ 749,268	\$ 799,268	6.67%
Debt Service Fund	\$ 3,784,240	\$ 3,607,560	-4.67%
Associated Student Body Fund *1	\$ 749,268	\$ 758,968	1.29%
Transportation Vehicle Fund	\$ 1,000,000	\$ 600,000	-40.00%
*Student Enrollment & Staffing FTE			
Total Enrollment (Excluding Running Start & Impact)	3,219.00	3,342.00	3.82%
Total Certificated Staff	240.10	225.97	-5.89%
Total Classified Staff	146.83	139.31	-5.12%
* General Fund Information			
Projected Beginning Fund Balance	\$ 5,551,691	\$ 3,832,235	-30.97%
Total Revenue	\$ 54,121,475	\$ 58,010,475	7.19%
Total Staffing (\$)	\$ 46,921,717	\$ 47,834,476	1.95%
Total MSOC's *1	\$ 9,788,898	\$ 11,288,700	15.32%
Total Expenditures	\$ 56,710,615	\$ 59,123,176	4.25%
Other Financing Activity	\$ (389,316)	\$ (83,087)	-78.66%
Projected Change in Fund Balance	\$ (2,978,456)	\$ (1,195,788)	-59.85%
Projected Ending Fund Balance	\$ 2,573,235	\$ 2,636,447	2.46%

*1 - MSOC budget contains \$1,000,000 of budget capacity, offset by \$1,000,000 of revenue capacity

Lynden School District No.504

FISCAL YEAR 2023-2024

REPORT TITLE	PAGE NAME
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Lynden School District No.504

FISCAL YEAR 2023-2024

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Lynden School District No.504

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Lynden School District School District No. 504 of Whatcom County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060; (a) established the total appropriation expenditure amount for each fund for the fiscal year; and (b) the budget for each fund represents the budget as adopted by the Board of Directors; and (c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or (d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and (e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and (f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2023 through August 31, 2024. ESD Superintendent or Designee Signed Date OSPI Representative Signed Date

Lock and Print Date: 08/04/2023

Lynden School District No.504

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	58,010,475	708,368	3,595,730	1,302,499	402,500
Total Appropriation (Expenditures)	59,123,176	758,968	3,607,560	799,268	1,000,000
Other Financing Uses--Transfers Out (G.L. 536)	83,087	XXXXX	0	373,923	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-1,195,787	-50,600	-11,829	129,308	-597,500
Beginning Total Fund Balance	3,832,235	375,177	2,084,753	86,178	761,663
Ending Total Fund Balance	2,636,448	324,577	2,072,923	215,486	164,163
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	8,000,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2024 collection after rollback	8,000,000	XXXXX	3,135,000	800,000	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.

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,307.02		3,344.00		3,403.24	
FTE Certificated Employees	241.735		240.100		225.970	
FTE Classified Employees	142.035		146.827		139.310	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	52,338,828		54,121,475		58,010,475	
Total Expenditures	52,656,814		56,710,615		59,123,176	
Total Beginning Fund Balance	5,709,754		5,551,691		3,832,235	
Total Ending Fund Balance	5,308,681		2,573,235		2,636,448	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	28,753,768	54.61	31,682,410	55.87	33,244,339	56.23
Federal Special Purpose Funding	1,451,759	2.76	1,068,329	1.88	1,124,172	1.90
Special Education Instruction	8,273,884	15.71	8,720,543	15.38	8,927,440	15.10
Vocational Instruction	2,100,750	3.99	2,132,424	3.76	2,056,190	3.48
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,219,271	4.21	2,212,937	3.90	1,849,384	3.13
Other Instructional Programs	205,462	0.39	1,220,541	2.15	1,169,112	1.98
Community Services	8,856	0.02	39,500	0.07	0	0.00
Support Services	9,643,064	18.31	9,633,931	16.99	10,752,539	18.19
Total - Program Groups	52,656,814	100.00	56,710,615	100.00	59,123,176	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	31,236,353	59.32	34,135,109	60.19	35,453,353	59.97
Teaching Support	7,858,188	14.92	8,938,420	15.76	8,739,568	14.78
Other Supportive Activities	7,336,351	13.93	7,238,390	12.76	8,170,461	13.82
Building Administration	2,752,504	5.23	3,118,657	5.50	3,239,615	5.48
Central Administration	3,205,495	6.09	3,280,039	5.78	3,520,179	5.95
Total - Activity Groups	52,656,814	100.00	56,710,615	100.00	59,123,176	100.00

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2021-2022	(2) % of Total	(3) Budget 2022-2023	(4) % of Total	(5) Budget 2023-2024	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	23,303,014	44.25	24,795,366	43.72	25,483,929	43.10
Classified Salaries	8,232,238	15.63	8,750,509	15.43	9,342,299	15.80
Employee Benefits and Payroll Taxes	12,310,587	23.38	13,375,842	23.59	13,008,248	22.00
Supplies, Instructional Resources and Noncapitalized Items	2,594,883	4.93	3,409,500	6.01	4,134,011	6.99
Purchased Services	5,966,958	11.33	6,077,398	10.72	7,048,189	11.92
Travel	152,231	0.29	262,000	0.46	76,500	0.13
Capital Outlay	96,902	0.18	40,000	0.07	30,000	0.05
Total - Objects	52,656,814	100.00	56,710,615	100.00	59,123,176	100.00

Lynden School District No.504
FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2021-2022	Budget 2/ 2022-2023	Budget 3/ 2023-2024
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	214.61	265.00	223.00
2. Grade 1	208.92	219.00	227.56
3. Grade 2	219.22	212.00	229.09
4. Grade 3	236.20	223.00	218.11
5. Grade 4	226.80	235.00	230.35
6. Grade 5	217.80	226.00	242.14
7. Grade 6	231.32	220.00	243.33
8. Grade 7	199.92	238.00	214.11
9. Grade 8	211.56	205.00	235.37
10. Grade 9	212.27	220.00	219.91
11. Grade 10	251.85	209.00	230.46
12. Grade 11 (excluding Running Start)	196.02	196.00	168.21
13. Grade 12 (excluding Running Start)	165.47	181.00	210.35
14. SUBTOTAL	2,791.96	2,849.00	2,891.99
15. Running Start	110.34	107.00	107.00
16. Dropout Reengagement Enrollment	19.20	18.00	18.00
17. ALE Enrollment	385.52	370.00	386.25
18. TOTAL K-12	3,307.02	3,344.00	3,403.24
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	241.74	240.10	225.970
2. General Fund FTE Classified Employees /4	142.04	146.83	139.310

1/ Enrollment are the average counts at school year's 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.

Lynden School District No.504
 SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,002,215	7,348,011	7,810,479
2000 Local Nontax Support	653,697	572,000	397,000
3000 State, General Purpose	30,402,208	33,262,426	35,077,105
4000 State, Special Purpose	7,764,919	7,970,055	9,999,421
5000 Federal, General Purpose	47,880	35,000	35,000
6000 Federal, Special Purpose	6,356,168	3,823,983	3,581,470
7000 Revenues from Other School Districts	0	0	0
8000 Revenues from Other Entities	110,262	1,110,000	1,110,000
9000 Other Financing Sources	1,480	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	52,338,828	54,121,475	58,010,475
EXPENDITURES			
00 Regular Instruction	28,753,768	31,682,410	33,244,339
10 Federal Special Purpose Funding	1,451,759	1,068,329	1,124,172
20 Special Education Instruction	8,273,884	8,720,543	8,927,440
30 Vocational Education Instruction	2,100,750	2,132,424	2,056,190
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,219,271	2,212,937	1,849,384
70 Other Instructional Programs	205,462	1,220,541	1,169,112
80 Community Services	8,856	39,500	0
90 Support Services	9,643,064	9,633,931	10,752,539
B. TOTAL EXPENDITURES	52,656,814	56,710,615	59,123,176
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	83,087	389,316	83,087
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)	-401,073	-2,978,455	-1,195,787
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	84,661	100,000	0
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	1,300,022	500,000	100,000

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	380,732	150,000	75,000
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	233,000	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	0	250,000	0
G.L.890 Unassigned Fund Balance	2,366,935	2,051,691	1,157,235
G.L.891 Unassigned to Minimum Fund Balance Policy	2,338,929	2,500,000	2,500,000
F. TOTAL BEGINNING FUND BALANCE	5,709,754	5,551,691	3,832,235
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	6,075	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	48,443	100,000	0
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	1,300,022	500,000	100,000
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	469,863	150,000	75,000
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	0	250,000	0
G.L.890 Unassigned Fund Balance	851,438	-1,523,970	-38,552

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
G.L.891 Unassigned to Minimum Fund Balance Policy	2,632,841	3,097,206	2,500,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,308,681	2,573,235	2,636,448

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.

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

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
LOCAL TAXES			
1100 Local Property Tax	7,001,875	7,347,658	7,810,272
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	339	353	207
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,002,215	7,348,011	7,810,479
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	40,440	35,000	35,000
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	0	0	0
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	19,236	30,000	30,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
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	4,056	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	59,612	300,000	125,000
2300 Investment Earnings	33,516	60,000	60,000
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	155,219	100,000	100,000
2600 Fines and Damages	1,888	1,000	1,000
2700 Rentals and Leases	5,881	10,000	10,000
2800 Insurance Recoveries	294,403	1,000	1,000
2900 Local Support Nontax, Unassigned	11,780	10,000	10,000
2910 E-Rate	27,665	25,000	25,000
2998 Local School Food Services-non NSLP	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
2000 TOTAL LOCAL SUPPORT NONTAX	653,697	572,000	397,000
STATE, GENERAL PURPOSE			
3100 Apportionment	29,272,717	31,780,247	34,277,819
3121 Special Education--General Apportionment	812,711	870,179	799,286
3300 Local Effort Assistance	316,780	612,000	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	30,402,208	33,262,426	35,077,105
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	XXXXX	XXXXX	0
4121 Special Education	4,667,704	4,986,931	6,280,833
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	666,084	564,551	1,032,360
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	222,023	215,447	140,760
4159 Institutions--Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	583,554	612,280	645,982
4174 Highly Capable	98,050	104,873	112,450
4188 Childcare	0	0	0
4198 School Food Services	38,369	25,973	23,500
4199 Transportation--Operations	1,460,282	1,460,000	1,763,536
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	28,853	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	0	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	7,764,919	7,970,055	9,999,421

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	47,880	35,000	35,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	47,880	35,000	35,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	4,500
6109 Transition To Kindergarten	XXXXX	XXXXX	0
6111 Federal Special Purpose--SLFRF	1,307,548	0	0
6112 Federal Special Purpose--ESSER II	187	92,000	0
6113 Federal Special Purpose--ESSER III	810,625	1,300,000	0
6114 Federal Special Purpose ESSER III Learning Loss	371,637	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	403,466	325,000	790,082
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed--Infants and Toddlers--Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	755,321	825,000	825,000
6125 Special Education--Infants and Toddlers--Federal	0	0	0
6138 Secondary Vocational Education	20,878	17,000	17,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	453,503	404,060	738,465
6152 School Improve, Fed Other Title Grants under ESEA, Fed	120,428	75,000	75,000
6153 Migrant ESEA Migrant, Federal	141,819	96,423	96,423
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	28,275	10,000	10,000
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	1,735,976	575,000	825,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	XXXXX	XXXXX	0
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	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
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	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	0
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

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose--SLFRF	0	0	0
6312 Federal Special Purpose--ESSER II	0	0	0
6313 Federal Special Purpose--ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose--Reserved G	0	0	0
6319 Federal Special Purpose--Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	103,419	40,000	60,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	80,000
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	12,600	4,500	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
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	90,486	60,000	60,000
6000 TOTAL FEDERAL, SPECIAL PURPOSE	6,356,168	3,823,983	3,581,470

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	110,262	110,000	110,000
8101 Governmental Entities-Enrichment	0	0	0
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	0	1,000,000	1,000,000
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	110,262	1,110,000	1,110,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	1,480	0	0
9400 Compensated Loss of Fixed Assets	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	1,480	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	52,338,828	54,121,475	58,010,475

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
REGULAR INSTRUCTION			
01 Basic Education	26,989,812	29,698,864	31,248,601
02 Alternative Learning Experience	1,613,372	1,827,162	1,835,787
03 Basic Education - Dropout Reengagement	150,584	156,384	159,951
09 Transition to Kindergarten	XXXXX	XXXXX	0
00 TOTAL REGULAR INSTRUCTION	28,753,768	31,682,410	33,244,339
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	336	0	192,250
13 Federal Special Purpose - ESSER III	716,614	715,876	573,129
14 Federal Special Purpose ESSER III Learning Loss	328,446	352,453	148,881
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	406,363	0	209,912
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	1,451,759	1,068,329	1,124,172
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,299,915	7,704,444	8,052,633
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	24,993
24 Special Education, Supplemental, Federal	973,969	1,016,099	849,814
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	8,273,884	8,720,543	8,927,440
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,939,429	1,964,285	1,884,042
34 Middle School Career and Technical Education, State	140,386	151,139	155,148
38 Vocational, Federal	20,935	17,000	17,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,100,750	2,132,424	2,056,190
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
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	462,633	386,226	404,324
52 Other Title Grants under ESEA-Federal	118,389	99,482	50,000
53 Migrant ESEA Migrant, Federal	138,907	134,968	150,268
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	674,785	684,382	518,289
56 State Institutions, Centers and Homes, Delinquent	3,880	10,000	5,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	183,069	153,246	126,233
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	25,908	35,000	35,000
65 Transitional Bilingual, State	611,699	709,633	560,270
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,219,271	2,212,937	1,849,384
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	53	2,500	2,500
74 Highly Capable	93,540	78,835	44,492
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	111,868	1,139,206	1,122,120
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	205,462	1,220,541	1,169,112
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	25,000	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2021-2022	(2) Budget 2022-2023	(3) Budget 2023-2024
89 Other Community Services	8,856	14,500	0
80 TOTAL COMMUNITY SERVICES	8,856	39,500	0
SUPPORT SERVICES			
97 District-wide Support	6,834,235	6,615,132	7,497,071
98 School Food Services	1,182,511	1,170,616	1,408,481
99 Pupil Transportation	1,626,319	1,848,183	1,846,987
90 TOTAL SUPPORT SERVICES	9,643,064	9,633,931	10,752,539
TOTAL PROGRAM EXPENDITURES	52,656,814	56,710,615	59,123,176



LYNDEN SCHOOL DISTRICT

Tradition + Pride + Excellence

Financial Overview

- * Fund Balance (Begin & End)
- * Revenue, Expenditure, & Transfers
- * Fund Balance (Year-to-Year Comparison)

- * Executive Summary of All Funds

Finance (Budget Development)
 Fund Balance (Adoption Level)

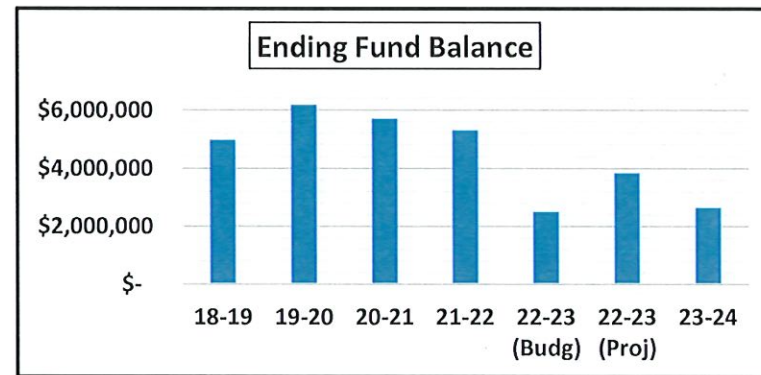
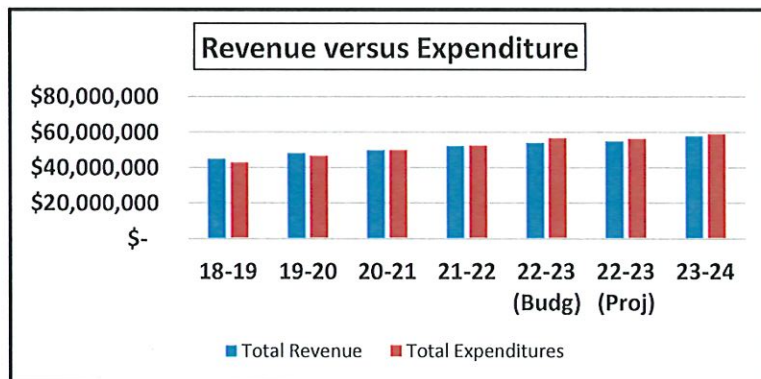


LYNDEN SCHOOL DISTRICT

Tradition + Pride + Excellence

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

Tradition + Pride + Excellence

Enrollment

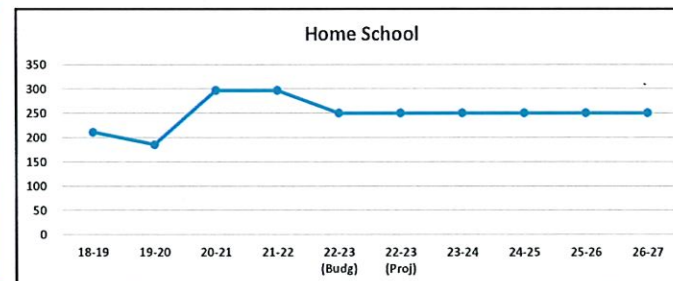
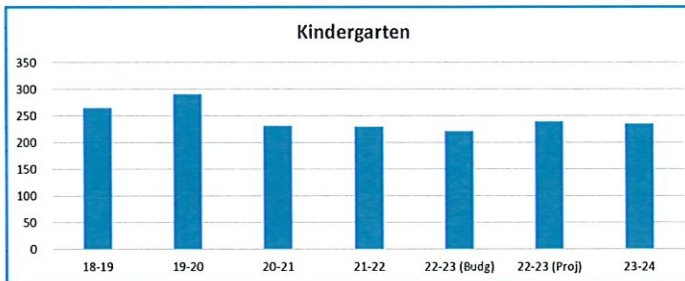
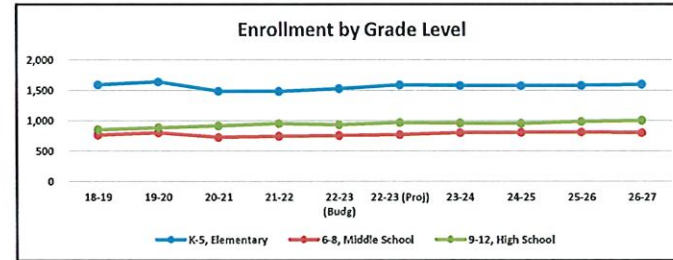
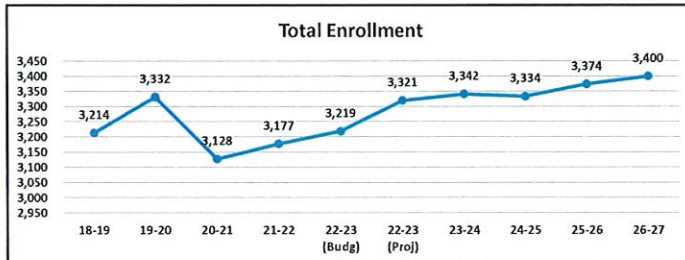
*** District, By Grade Level & Other Major Enrollment Areas**

Finance (Budget Development)
Enrollment, District

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
K-5, Elementary		1,594	1,640	1,487	1,483	1,527	1,587	1,579	1,573	1,579	1,597
6-8, Middle School		765	803	725	742	756	766	800	804	810	800
9-12, High School		855	889	916	952	936	967	963	956	984	1,004
Total % of Enrollment		3,214	3,332	3,128	3,177	3,219	3,321	3,342	3,334	3,374	3,400

Enrollment, Other		18-19	19-20	20-21	21-22	22-23 (Budg)	22-23 (Proj)	23-24	24-25	25-26	26-27
ALE *1		254	285	440	386	370	385	370	370	370	370
CTE *1		213	211	194	228	213	213	0	0	0	0
Running Start		128	124	150	104	107	98	110	110	110	110
Drop-out / Reengage		17	17	20	19	18	24	20	20	20	20
Home School		211	185	297	297	250	250	250	250	250	250

*1 - Enrollment for ALE & CTE is included in the K-12 enrollment, ALE funded separately and CTE is enhanced funding





LYNDEN SCHOOL DISTRICT

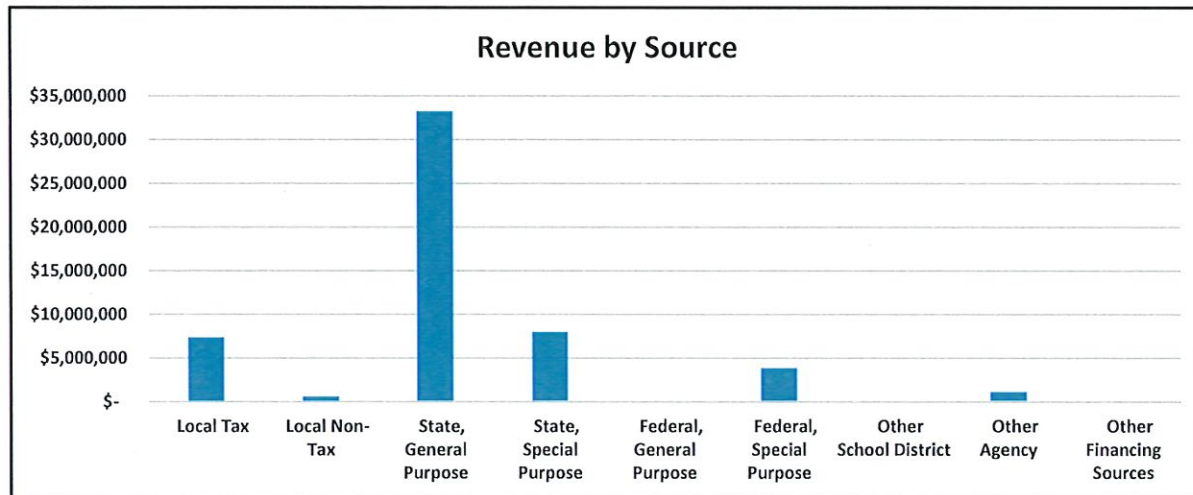
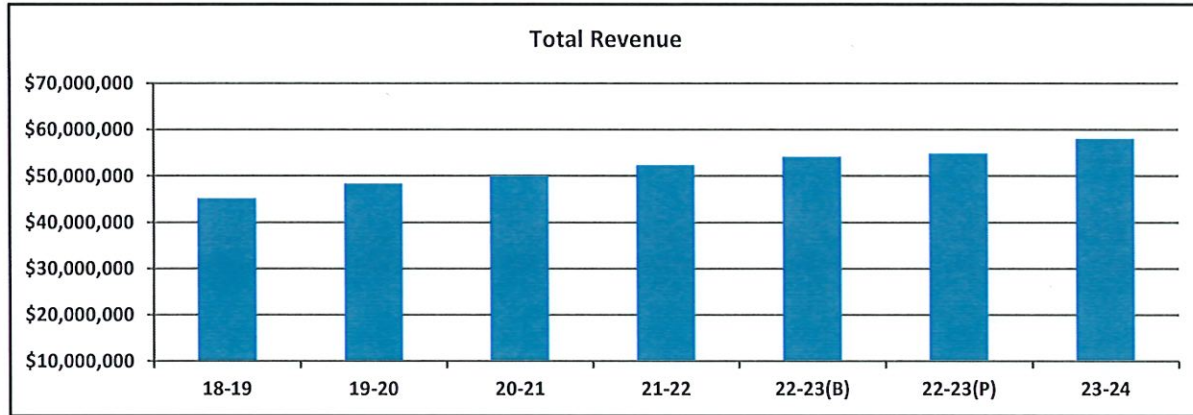
Tradition + Pride + Excellence

Revenue

- * Overview
- * Local Sources
- * State Sources
- * Federal Sources
- * Other Sources

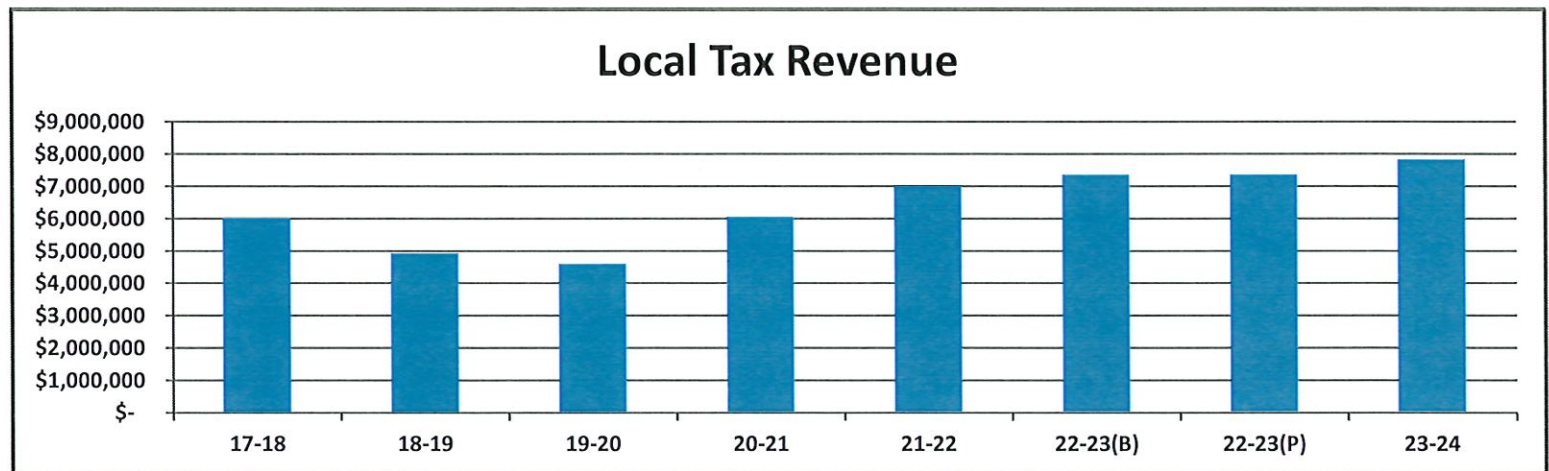
Finance (Budget Development)
 Revenues, Summary

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
% Change from Prior Year	117.81%	26.23%	10.67%	8.11%	8.24%	1.23%	5.88%



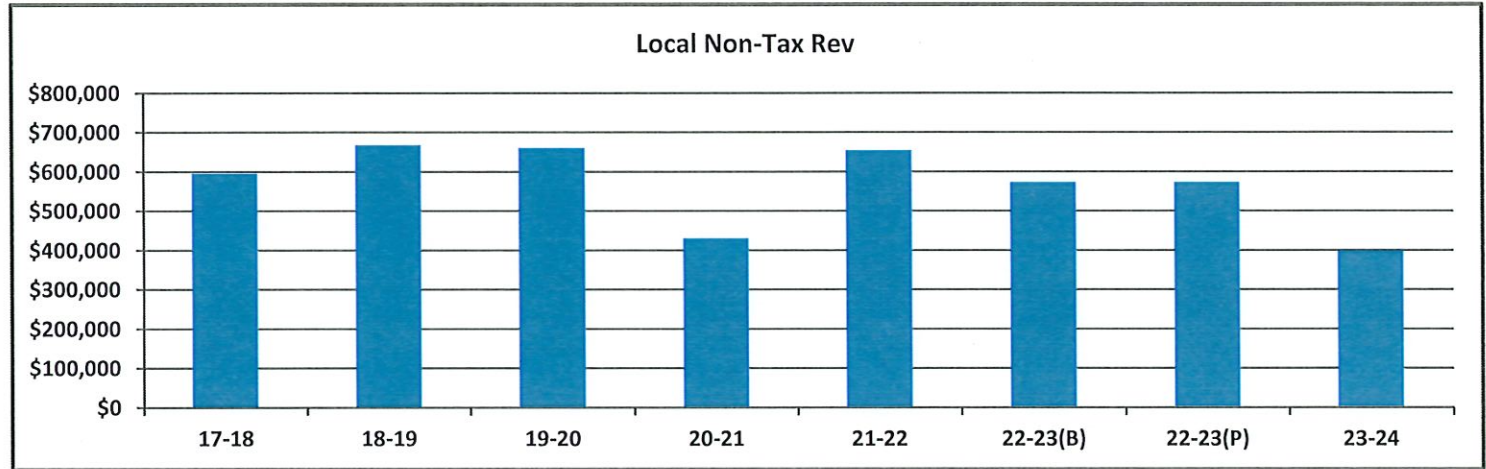
Finance (Budget Development)
 Revenues, Local Tax (LT)

Type	17-18	18-19	19-20	20-21	21-22	22-23(B)	22-23(P)	23-24
Levy	\$ 6,019,948	\$ 4,927,437	\$ 4,603,375	\$ 6,048,770	\$ 7,001,875	\$ 7,347,658	\$ 7,347,658	\$ 7,810,272
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Timber Excise	\$ 385	\$ 303	\$ 300	\$ 339	\$ 339	\$ 353	\$ 353	\$ 208
Local Tax Revenue	\$ 6,020,333	\$ 4,927,740	\$ 4,603,675	\$ 6,049,109	\$ 7,002,215	\$ 7,348,011	\$ 7,348,011	\$ 7,810,480
Fall Levy, Budget	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$ 3,343,853
Spring Levy, Budget	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$ 4,399,806



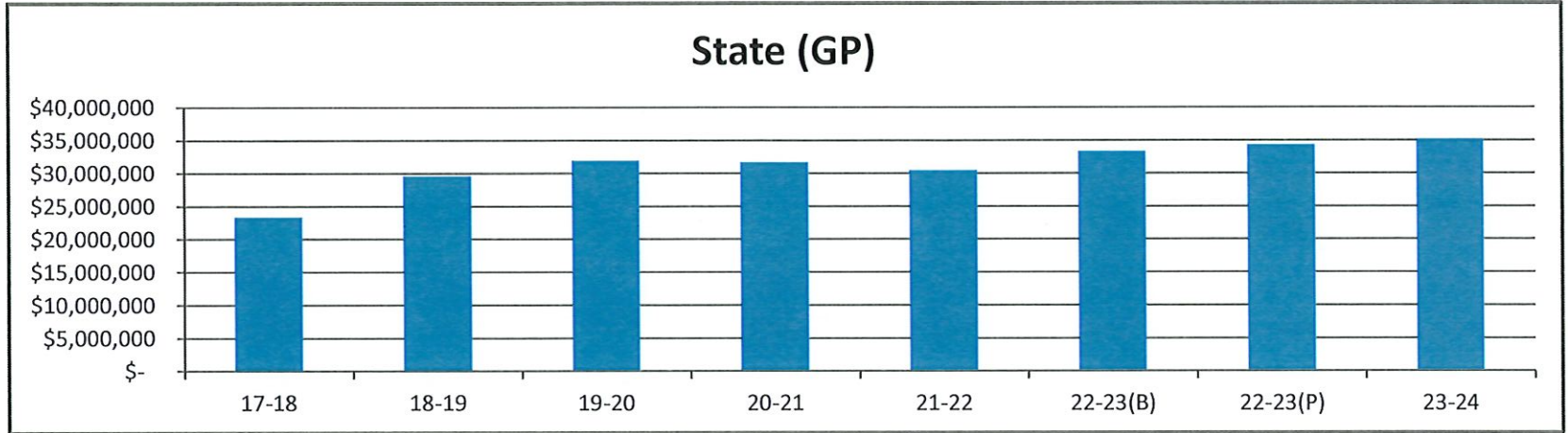
Finance (Budget Development)
 Revenues, Local Non-Tax (LNT)

Type	17-18	18-19	19-20	20-21	21-22	22-23(B)	22-23(P)	23-24
Tuition	\$ 39,546	\$ 35,995	\$ 37,038	\$ 18,562	\$ 40,440	\$ 35,000	\$ 35,000	\$ 35,000
Sales (Non FS)	\$ 31,744	\$ 37,548	\$ 27,889	\$ 9,049	\$ 23,292	\$ 30,000	\$ 30,000	\$ 30,000
Sales (FS)	\$ 314,771	\$ 363,261	\$ 248,139	\$ 1,042	\$ 59,612	\$ 300,000	\$ 300,000	\$ 125,000
Investment Earnings	\$ 43,088	\$ 74,637	\$ 74,222	\$ 52,033	\$ 33,516	\$ 60,000	\$ 60,000	\$ 60,000
Donations	\$ 141,203	\$ 108,527	\$ 177,581	\$ 102,456	\$ 155,219	\$ 100,000	\$ 100,000	\$ 100,000
Fines/Fees	\$ 1,870	\$ 1,442	\$ 962	\$ 1,134	\$ 1,888	\$ 1,000	\$ 1,000	\$ 1,000
Rental	\$ 10,420	\$ 5,510	\$ 16,380	\$ -	\$ 5,881	\$ 10,000	\$ 10,000	\$ 10,000
Insurance Recovery	\$ -	\$ 3,073	\$ 40,530	\$ 195,440	\$ 294,403	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous	\$ 7,288	\$ 7,313	\$ 9,376	\$ 22,570	\$ 11,780	\$ 10,000	\$ 10,000	\$ 10,000
E-Rate	\$ 5,651	\$ 30,150	\$ 27,627	\$ 27,627	\$ 27,665	\$ 25,000	\$ 25,000	\$ 25,000
Local Non-Tax Rev	\$ 595,581	\$ 667,456	\$ 659,744	\$ 429,912	\$ 653,697	\$ 572,000	\$ 572,000	\$ 397,000



Finance (Budget Development)
 Revenues, State General Purpose (SGP)

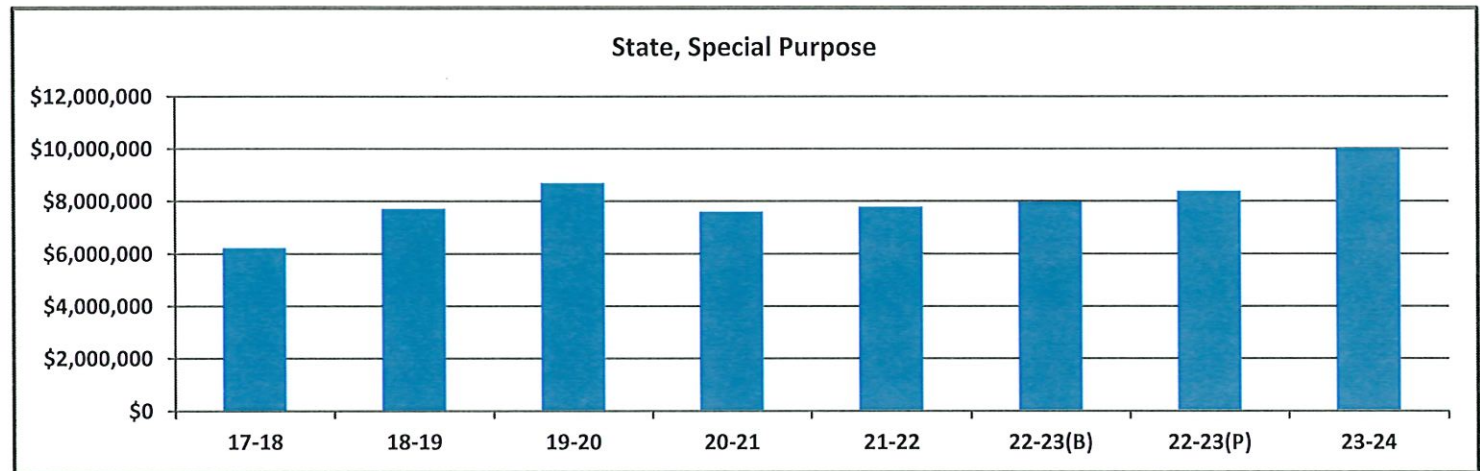
Type	17-18	18-19	19-20	20-21	21-22	22-23(B)	22-23(P)	23-24
Apport (BEA)	\$ 21,818,573	\$ 27,840,711	\$ 29,947,479	\$ 29,866,309	\$ 29,272,717	\$ 31,780,247	\$ 32,848,847	\$ 34,277,819
Apport (Spec Educ)	\$ 619,296	\$ 812,289	\$ 806,871	\$ 779,584	\$ 812,711	\$ 870,179	\$ 791,811	\$ 799,286
Apport (Enr HH)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Effort Assist	\$ 949,012	\$ 914,615	\$ 1,150,655	\$ 968,867	\$ 316,780	\$ 612,000	\$ 612,000	\$ -
State Forest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State (GP)	\$ 23,386,881	\$ 29,567,614	\$ 31,905,006	\$ 31,614,760	\$ 30,402,208	\$ 33,262,426	\$ 34,252,658	\$ 35,077,105



*1 - Please note the amount per pupil is above Apportionment because the enrollment does not reflect Running Start or Re-engage Program

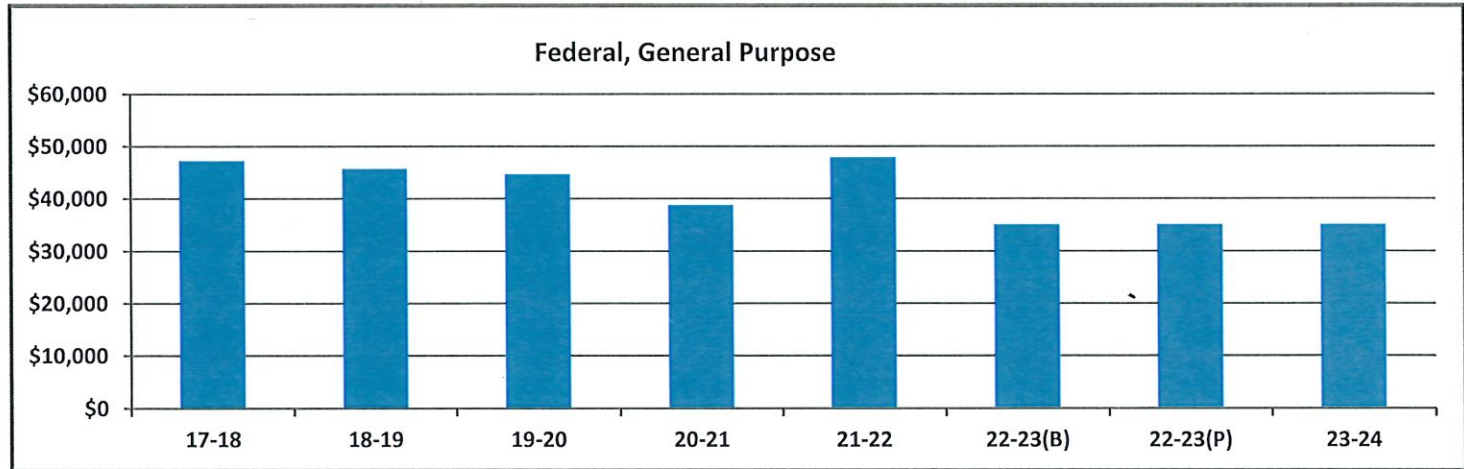
Finance (Budget Development)
 Revenues, State Special Purpose (SSP)

Type	17-18	18-19	19-20	20-21	21-22	22-23(B)	22-23(P)	23-24
Special Educ (K-12)	\$ 3,529,603	\$ 4,483,681	\$ 5,135,239	\$ 4,755,790	\$ 4,667,704	\$ 4,986,931	\$ 5,053,254	\$ 6,280,833
Special Educ (Safety Net)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Educ (0-2)	\$ 238,447	\$ 335,977	\$ 441,105	\$ -	\$ -	\$ -	\$ -	\$ -
LAP (Regular)	\$ 683,051	\$ 651,794	\$ 701,946	\$ 680,491	\$ 666,084	\$ 564,551	\$ 556,492	\$ 1,032,360
LAP (HP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NBTPS	\$ 130,458	\$ 134,754	\$ 213,954	\$ 179,416	\$ 222,023	\$ 215,447	\$ 215,447	\$ 140,760
Special Educ (Inclusionary)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special/Pilot (58xx)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special/Pilot (5831)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transitional Biling	\$ 412,395	\$ 547,009	\$ 598,817	\$ 593,039	\$ 583,554	\$ 612,280	\$ 649,039	\$ 645,982
Highly Capable	\$ 72,658	\$ 92,853	\$ 100,077	\$ 97,322	\$ 98,050	\$ 104,873	\$ 107,922	\$ 112,450
Child Nutrition	\$ 15,921	\$ 16,640	\$ 25,322	\$ 23,551	\$ 38,369	\$ 25,973	\$ 22,731	\$ 23,500
Pupil Transportation	\$ 1,116,873	\$ 1,421,452	\$ 1,460,282	\$ 1,242,425	\$ 1,460,282	\$ 1,460,000	\$ 1,763,536	\$ 1,763,536
Pupil Transportation-ESSER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other State	\$ 20,302	\$ 28,776	\$ 15,150	\$ 20,792	\$ 28,853	\$ -	\$ -	\$ -
State, Special Purpose	\$ 6,219,709	\$ 7,712,936	\$ 8,691,894	\$ 7,592,827	\$ 7,764,919	\$ 7,970,055	\$ 8,368,421	\$ 9,999,420



Finance (Budget Development)
 Revenues, Federal General Purpose (FGP)

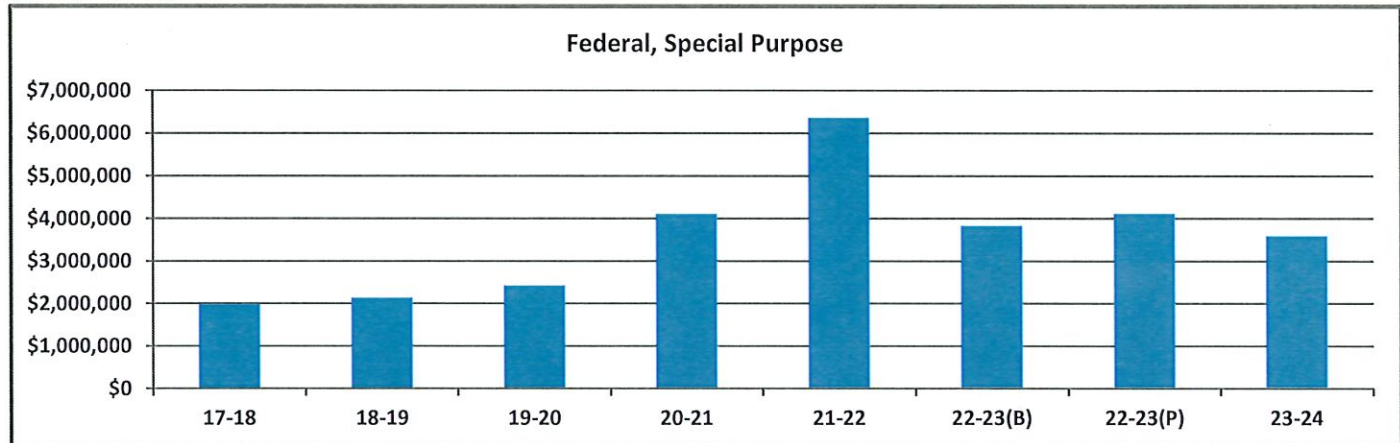
Type	17-18	18-19	19-20	20-21	21-22	22-23(B)	22-23(P)	23-24
Impact Aid (BEA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Aid (SP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Forest	\$ 47,267	\$ 45,699	\$ 44,699	\$ 38,755	\$ 47,880	\$ 35,000	\$ 35,000	\$ 35,000
Other State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal, General Purpose	\$ 47,267	\$ 45,699	\$ 44,699	\$ 38,755	\$ 47,880	\$ 35,000	\$ 35,000	\$ 35,000



Finance (Budget Development)
 Revenues, Federal Special Purpose (FSP)

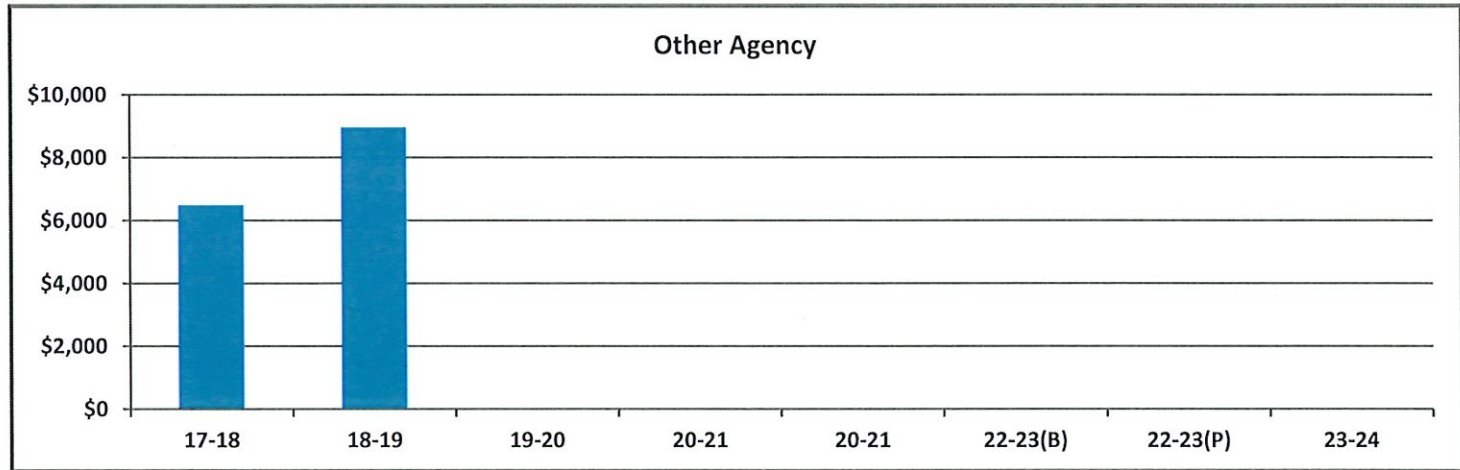
Type	17-18	18-19	19-20	20-21	21-22	22-23(B)	22-23(P)	23-24
COVID Response Funds, Total	\$ -	\$ -	\$ -	\$ 1,442,753	\$ 2,893,462	\$ 1,717,000	\$ 1,717,000	\$ -
TK, Federally Funded 23/24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 790,082
Special Educ (IDEA)	\$ 852,736	\$ 876,158	\$ 816,159	\$ 772,284	\$ 755,321	\$ 825,000	\$ 814,612	\$ 825,000
Special Educ (Presc)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Educ (Safety Net)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
Perkins	\$ 15,913	\$ 20,001	\$ 16,990	\$ 23,147	\$ 20,878	\$ 17,000	\$ 23,355	\$ 17,000
Title I (OSPI)	\$ 312,365	\$ 324,237	\$ 331,320	\$ 344,285	\$ 453,503	\$ 404,060	\$ 437,824	\$ 738,465
Title IV (*1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I (FIT, Fisc Ag)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rural Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TPQ	\$ 52,434	\$ 93,809	\$ 98,072	\$ 50,957	\$ 120,428	\$ 75,000	\$ 102,241	\$ 75,000
Migrant	\$ 51,941	\$ 70,767	\$ 74,883	\$ 74,177	\$ 141,819	\$ 96,423	\$ 107,440	\$ 96,423
LEP	\$ 39,129	\$ 32,136	\$ 5,468	\$ 32,511	\$ 28,275	\$ 10,000	\$ 48,329	\$ 10,000
Day Care (CACFP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Comm Svcs	\$ -	\$ 2,593	\$ 556,858	\$ -	\$ -	\$ -	\$ -	\$ -
Child Nutrition	\$ 522,291	\$ 579,003	\$ 410,588	\$ 1,200,320	\$ 1,735,976	\$ 575,000	\$ 625,000	\$ 825,000
Indian Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER, COVID Funds (WC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Educ (Medica)	\$ 50,754	\$ 52,951	\$ 39,581	\$ 66,697	\$ 103,419	\$ 40,000	\$ 40,000	\$ 60,000
Title I (COVID-19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Comm Svcs	\$ -	\$ -	\$ -	\$ (90)	\$ -	\$ -	\$ -	\$ -
USDA Commodities	\$ 75,723	\$ 73,231	\$ 60,407	\$ 82,515	\$ 90,486	\$ 60,000	\$ 60,000	\$ 60,000
Other Federal	\$ 4,100	\$ 4,900	\$ 4,700	\$ 4,600	\$ 12,600	\$ 4,500	\$ 125,000	\$ 4,500
Federal, Special Purpose	\$ 1,977,385	\$ 2,129,786	\$ 2,415,025	\$ 4,094,155	\$ 6,356,168	\$ 3,823,983	\$ 4,100,801	\$ 3,581,470

*1 - SP Director allocates year-to-year (typically Title I \$)



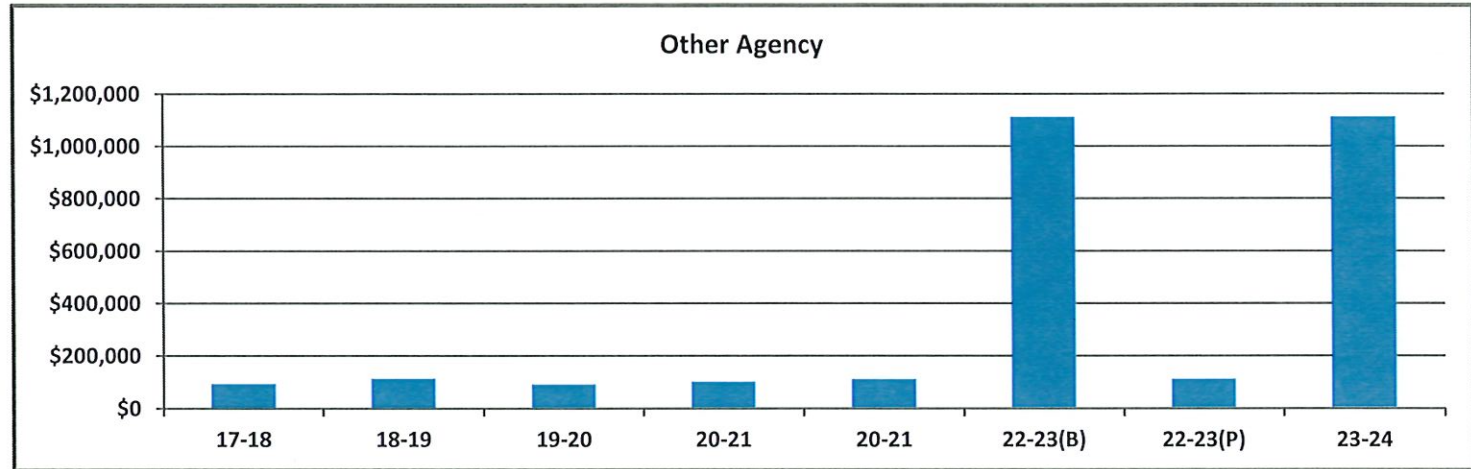
Finance (Budget Development)
 Revenues, Other District (OD)

Type	17-18	18-19	19-20	20-21	20-21	22-23(B)	22-23(P)	23-24
Other, Spec Educ	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other, Transportat	\$ -	\$ 1,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 6,491	\$ 7,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Agency	\$ 6,491	\$ 8,951	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



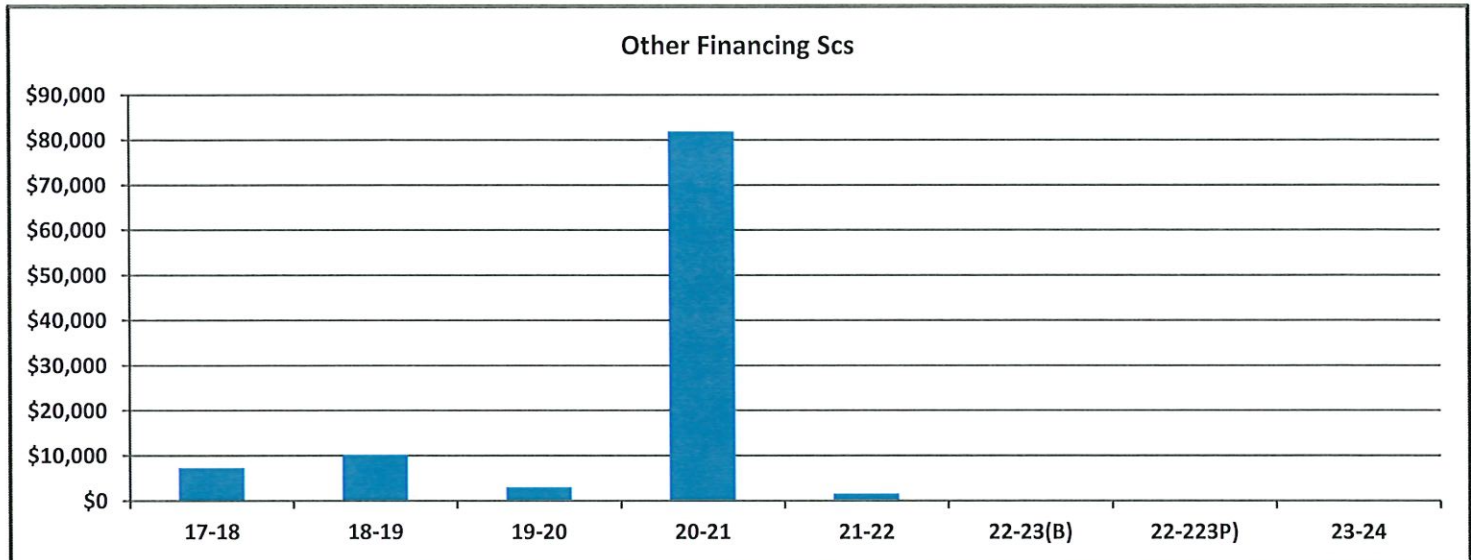
Finance (Budget Development)
 Revenues, Other Agency (OA)

Type	17-18	18-19	19-20	20-21	20-21	22-23(B)	22-23(P)	23-24
Other Gov't Entity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Svcs	\$ 92,500	\$ 110,694	\$ 89,592	\$ 100,080	\$ 110,262	\$ 110,000	\$ 110,000	\$ 110,000
Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Other Agency	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Agency	\$ 92,500	\$ 112,194	\$ 89,592	\$ 100,080	\$ 110,262	\$ 1,110,000	\$ 110,000	\$ 1,110,000



Finance (Budget Development)
 Revenues, Other Sources (OS)

Type	17-18	18-19	19-20	20-21	21-22	22-23(B)	22-223P)	23-24
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 7,320	\$ 10,213	\$ 2,937	\$ 81,882	\$ 1,480	\$ -	\$ -	\$ -
Other Financing Scs	\$ 7,320	\$ 10,213	\$ 2,937	\$ 81,882	\$ 1,480	\$ -	\$ -	\$ -





LYNDEN
SCHOOL DISTRICT
Tradition + Pride + Excellence

Expenditures

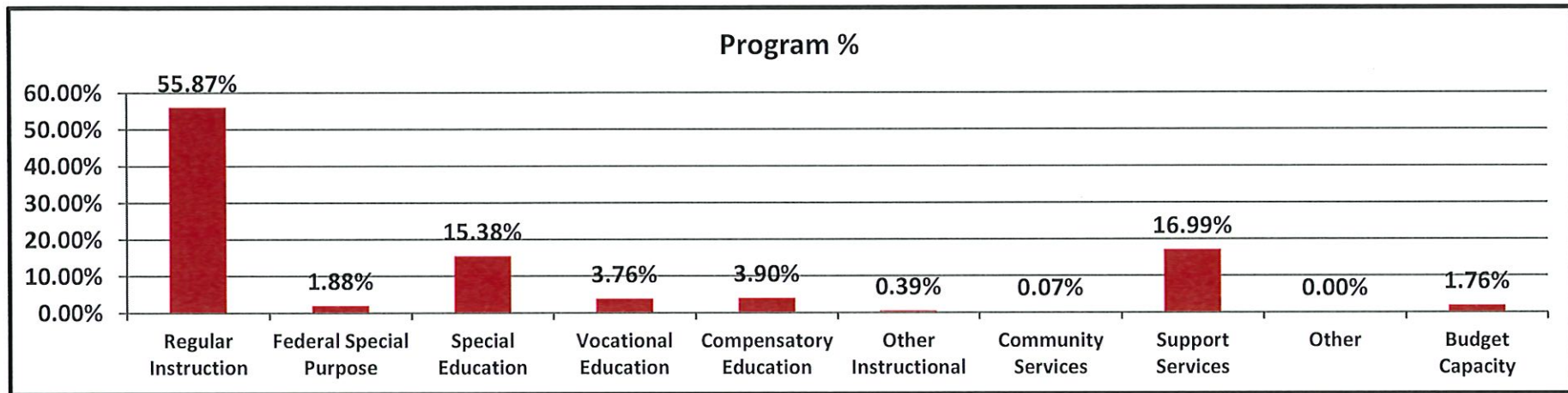
*** Overview**

*** Enrollment & Staffing**

*** MSOC's (Materials, Supplies, & Operating Costs)**

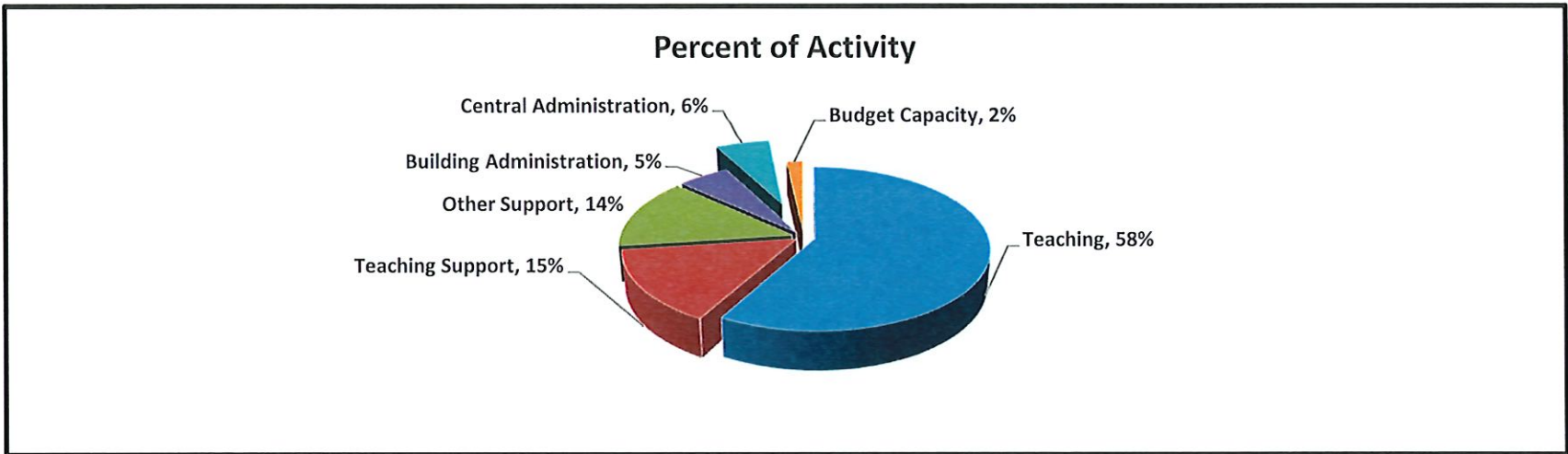
Lynden School District
 Budget Development (Expenditures)
 2023 / 2024

Expenditure Type	18-19	19-20	20-21	21-22	22-23	23-24	% of Budg
Regular Instruction	\$ 23,937,454	\$ 26,487,993	\$ 28,874,896	\$ 30,673,725	\$ 31,682,410	\$ 33,185,337	55.87%
Federal Special Purpose	\$ -	\$ -	\$ 800,037	\$ 1,106,471	\$ 1,068,329	\$ 1,123,211	1.88%
Special Education	\$ 7,120,975	\$ 8,129,452	\$ 8,043,607	\$ 8,732,469	\$ 8,720,543	\$ 8,936,902	15.38%
Vocational Education	\$ 1,857,602	\$ 1,927,855	\$ 1,985,776	\$ 1,949,014	\$ 2,132,424	\$ 2,051,363	3.76%
Compensatory Education	\$ 1,834,256	\$ 1,836,928	\$ 1,864,179	\$ 2,121,709	\$ 2,212,937	\$ 1,828,828	3.90%
Other Instructional	\$ 325,778	\$ 248,867	\$ 302,575	\$ 247,802	\$ 220,541	\$ 169,112	0.39%
Community Services	\$ 32,290	\$ 463,384	\$ 23,565	\$ 12,000	\$ 39,500	\$ -	0.07%
Support Services	\$ 7,604,368	\$ 7,626,224	\$ 8,173,706	\$ 8,594,239	\$ 9,633,931	\$ 10,828,423	16.99%
Other	\$ 178,948	\$ 57,867	\$ -	\$ -	\$ -	\$ -	0.00%
Budget Capacity	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,000,000	\$ 1,000,000	1.76%
Total	\$ 42,891,671	\$ 46,778,571	\$ 50,068,342	\$ 53,937,429	\$ 56,710,615	\$ 59,123,176	100.00%



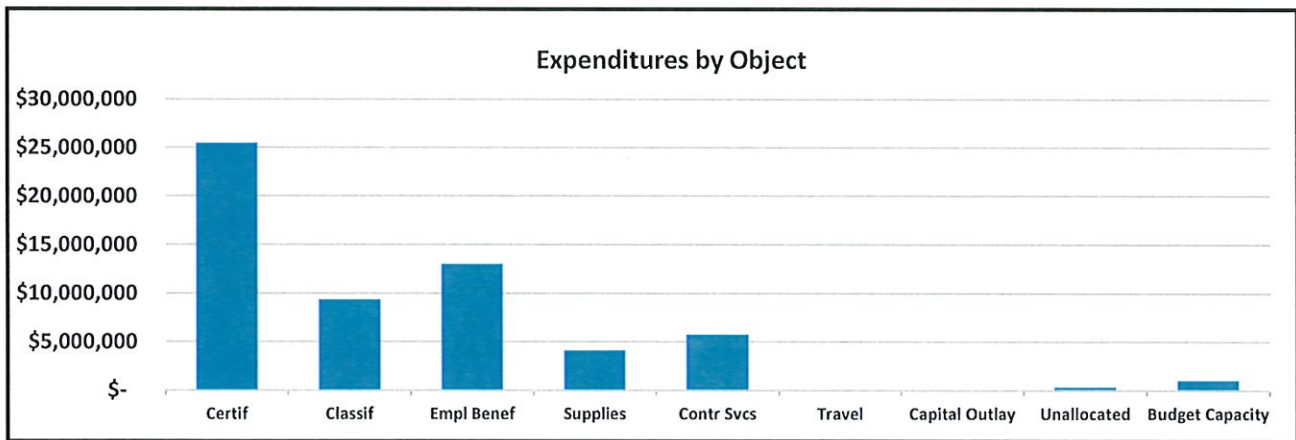
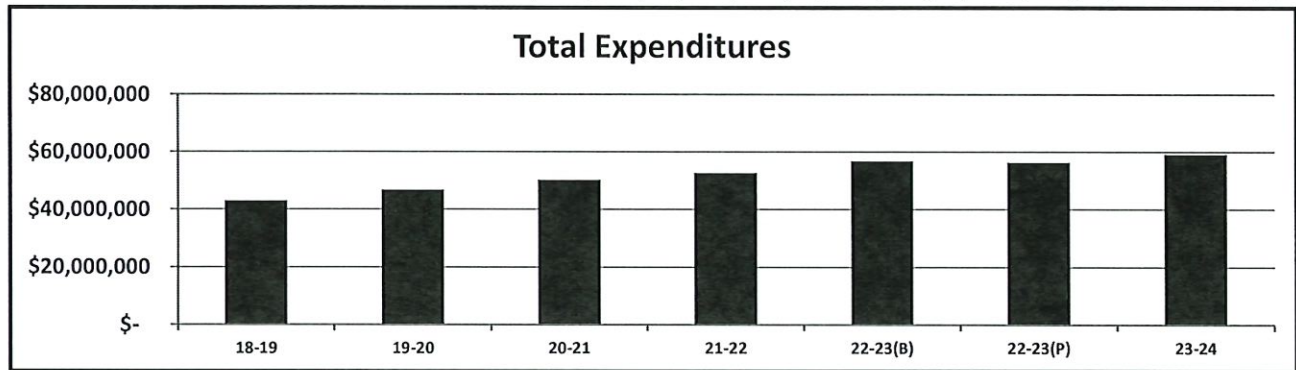
Lynden School District
 Budget Development (Expenditures)
 2023 / 2024

Expenditure Type	18-19	19-20	20-21	21-22	22-23	23-24
Teaching	\$ 26,538,734	\$ 29,132,351	\$ 30,315,914	\$ 33,657,046	\$ 33,135,109	\$ 34,376,853
Teaching Support	\$ 5,589,145	\$ 6,399,967	\$ 8,095,518	\$ 7,499,021	\$ 8,938,420	\$ 8,739,568
Other Support	\$ 6,057,877	\$ 6,159,455	\$ 6,173,817	\$ 6,548,319	\$ 7,238,390	\$ 8,246,961
Building Administration	\$ 2,370,831	\$ 2,463,731	\$ 2,678,011	\$ 2,798,757	\$ 3,118,657	\$ 3,239,615
Central Administration	\$ 2,335,084	\$ 2,623,067	\$ 2,905,102	\$ 2,934,286	\$ 3,280,039	\$ 3,520,179
Budget Capacity	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,000,000	\$ 1,000,000
Total	\$ 42,891,671	\$ 46,778,571	\$ 50,168,362	\$ 53,937,429	\$ 56,710,615	\$ 59,123,176

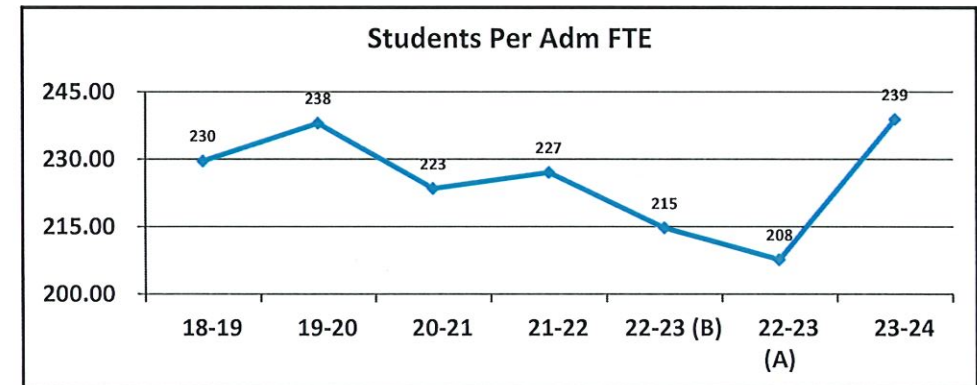
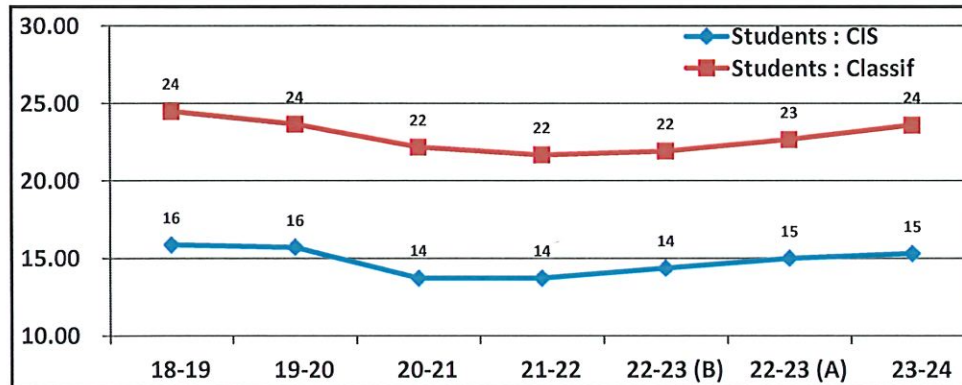
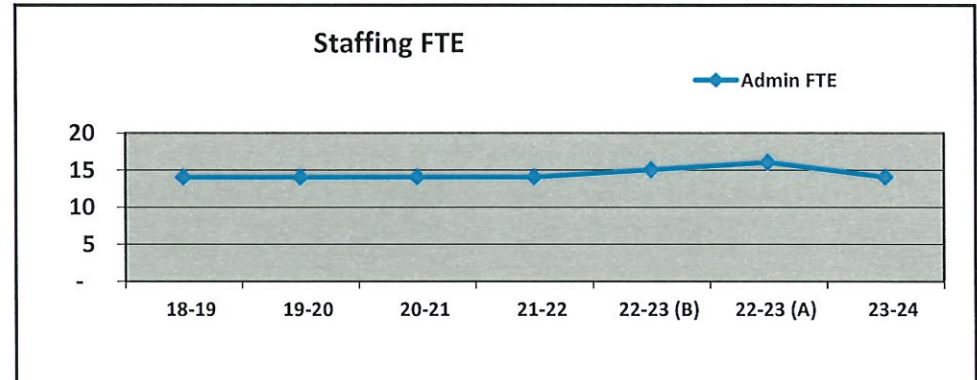
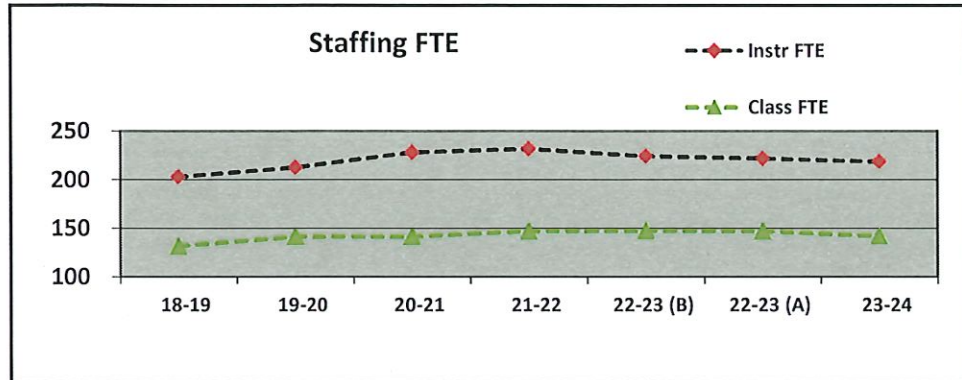
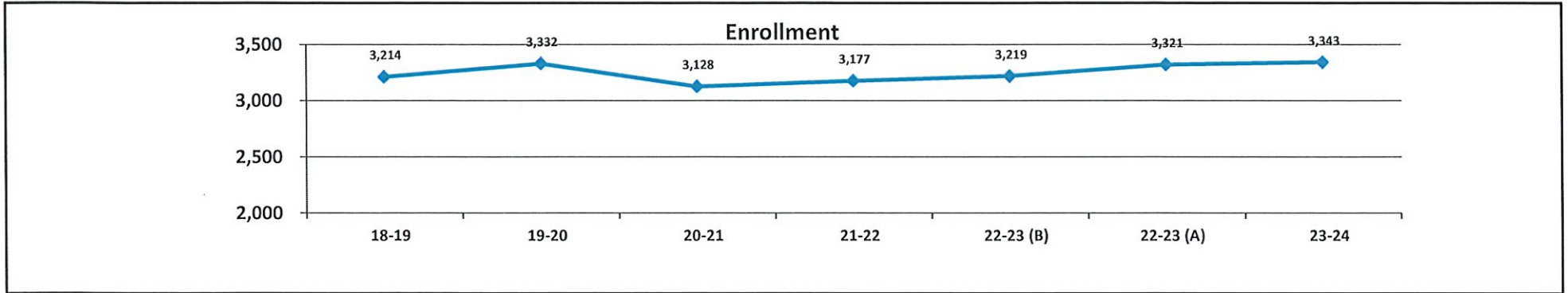


Finance (Budget Development)
 Expenditures, Summary

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	\$ 40,509,666	\$ 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



Finance (Budget Development)
 Expenditures, Staffing (Ratios)



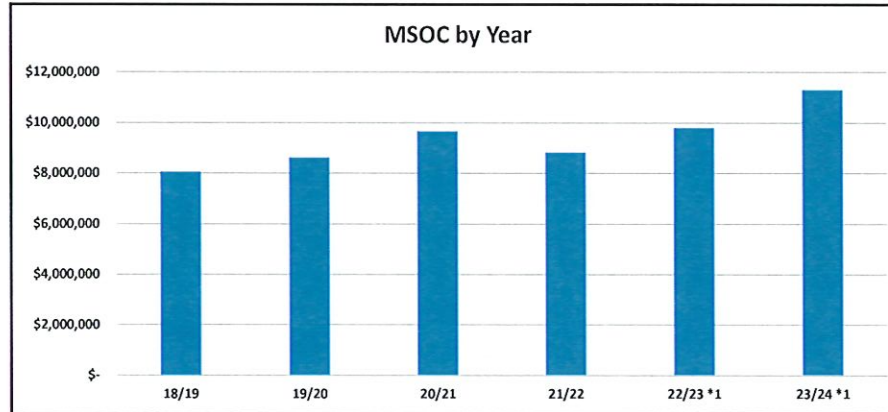
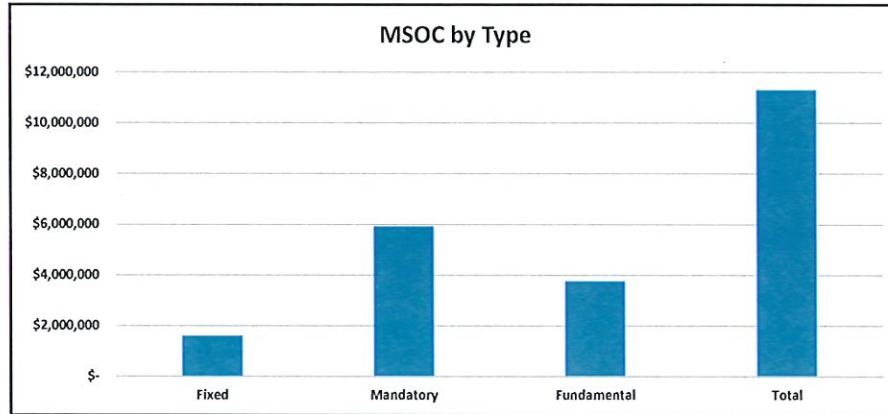
Lynden School District
 Finance & Operations
 2023 / 2024

Finance (Budget Development)
 MSOC's Information

Type	\$	Fiscal Year	\$
Fixed	\$ 1,612,862	18/19	\$ 8,053,990
Mandatory	\$ 5,916,827	19/20	\$ 8,612,711
Fundamental	\$ 3,759,011	20/21	\$ 9,658,706
Total	\$ 11,288,700	21/22	\$ 8,810,974
		22/23 *1	\$ 9,788,898
		23/24 *1	\$ 11,288,700

*1 - Projected

*2 - Budgeted amount & Includes \$1,000,000 budget contingency





LYNDEN SCHOOL DISTRICT

Tradition + Pride + Excellence

Executive Summary (Other Funds)

- * Capital Projects Fund**
- * Debt Service Fund**
- * Associated Student Body Fund**
- * Transportation Vehicle Fund**

Lynden School District
 Finance & Operations
 2023 / 2024

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
 Finance & Operations
 2023 / 2024

Finance (Budget Development)
 Other Funds, Capital Projects Fund

Type	18-19	19-20	20-21	21-22	22-23 (Budg)	22-23 (Proj)	23-24	24-25	25-26	26-27
Beginning Fund Balance	\$ 1,132,692	\$ 172,165	\$ 226,049	\$ 247,032	\$ 1,302	\$ 488,372	\$ 86,178	\$ 215,487	\$ 169,720	\$ 2,221
Local T	\$ 15,696	\$ 32,224	\$ 412,286	\$ 760,676	\$ 770,020	\$ 755,796	\$ 800,000	\$ 400,000	\$ -	\$ -
Local NT	\$ -	\$ -	\$ -	\$ 4,323	\$ 2,500	\$ 3,176	\$ 2,500	\$ 2,500	\$ 2,500	\$ 250
State GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State SP	\$ 702,602	\$ -	\$ 831,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Ag	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources, GF Transfer	\$ -	\$ -	\$ -	\$ -	\$ 389,316	\$ -	\$ -	\$ -	\$ -	\$ 211,000
Other Financing Sources, Budget Cap	\$ 410,000	\$ 3,558,104	\$ 1,898,012	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Total Revenue	\$ 1,128,298	\$ 3,590,328	\$ 3,141,402	\$ 764,999	\$ 1,661,836	\$ 758,972	\$ 1,302,500	\$ 402,500	\$ 2,500	\$ 211,250
Expenditure, Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Buildings	\$ 1,538,023	\$ 3,528,678	\$ 2,073,139	\$ 347,105	\$ -	\$ 494,180	\$ 75,000	\$ 75,000	\$ -	\$ -
Expenditure, Equipment	\$ 550,802	\$ (1,610)	\$ -	\$ 8,704	\$ 249,268	\$ -	\$ 75,000	\$ 50,000	\$ -	\$ -
Expenditure, Instructional Technology	\$ -	\$ -	\$ 149,268	\$ -	\$ -	\$ 227,854	\$ 149,268	\$ 149,268	\$ -	\$ -
Expenditure, Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Expenditure, Other	\$ -	\$ 9,375	\$ 898,012	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,088,825	\$ 3,536,444	\$ 3,120,419	\$ 355,809	\$ 749,268	\$ 722,035	\$ 799,268	\$ 274,268	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ (167,851)	\$ (704,215)	\$ (439,131)	\$ (373,923)	\$ (173,999)	\$ (169,999)	\$ (165,999)
Net Change in Fund Balance	\$ (960,527)	\$ 53,884	\$ 20,982	\$ 241,340	\$ 208,353	\$ (402,193)	\$ 129,309	\$ (45,767)	\$ (167,499)	\$ 45,251
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 172,165	\$ 226,049	\$ 247,032	\$ 488,372	\$ 209,655	\$ 86,178	\$ 215,487	\$ 169,720	\$ 2,221	\$ 47,472

Lynden School District
 Finance & Operations
 2023 / 2024

Finance (Budget Development)
 Other Funds, Debt Service Fund

Type	17-18	18-19	19-20	20-21	21-22	22-23 (Budg)	22-23 (Proj)	23-24	24-25	25-26	26-27
Beginning Fund Balance	\$ 886,130	\$ 1,214,302	\$ 1,320,531	\$ 1,464,645	\$ 2,490,869	\$ 2,553,070	\$ 2,070,786	\$ 2,084,753	\$ 2,072,923	\$ 2,234,847	\$ 2,400,771
Local T	\$ 2,817,446	\$ 2,901,388	\$ 2,988,291	\$ 3,029,960	\$ 3,047,338	\$ 3,048,492	\$ 3,048,492	\$ 3,133,720	\$ 3,175,988	\$ 3,210,925	\$ 3,280,375
Local NT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
State GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Ag	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 52,277	\$ 122,278	\$ 120,986	\$ 1,205,201	\$ 250,938	\$ 704,215	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Other Financing Sources, GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,085	\$ 83,087	\$ 83,087	\$ 83,087	\$ 83,087
Other Financing Sources, CPF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,131	\$ 373,923	\$ 373,923	\$ 373,923	\$ 373,923
Total Revenue	\$ 2,869,723	\$ 3,023,666	\$ 3,109,277	\$ 4,235,160	\$ 3,298,276	\$ 3,757,707	\$ 3,757,708	\$ 3,595,730	\$ 4,137,997	\$ 3,672,935	\$ 3,742,385
Expenditure, Voted Principal	\$ 855,000	\$ 1,254,095	\$ 1,282,380	\$ 1,597,326	\$ 2,127,613	\$ 2,234,340	\$ 1,580,000	\$ 1,710,000	\$ 1,825,000	\$ 1,930,000	\$ 2,095,000
Expenditure, Voted Interest	\$ 1,686,552	\$ 1,663,342	\$ 1,682,783	\$ 1,611,610	\$ 1,590,745	\$ 1,506,900	\$ 1,457,025	\$ 1,397,550	\$ 1,350,988	\$ 1,280,925	\$ 1,185,375
Expenditure, Non-Voted LGO Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 654,340	\$ 421,393	\$ 729,333	\$ 231,193	\$ 150,000
Expenditure, Non-Voted LGO Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,876	\$ 35,617	\$ 27,752	\$ 21,892	\$ 15,999
Expenditure, Bond Transfer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 2,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Expenditure, Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Total Expenditures	\$ 2,541,552	\$ 2,917,437	\$ 2,965,163	\$ 3,208,936	\$ 3,718,358	\$ 3,784,240	\$ 3,743,741	\$ 3,607,560	\$ 3,976,073	\$ 3,507,011	\$ 3,489,374
Net Change in Fund Balance	\$ 328,171	\$ 106,229	\$ 144,114	\$ 1,026,224	\$ (420,083)	\$ (26,533)	\$ 13,967	\$ (11,830)	\$ 161,924	\$ 165,924	\$ 253,011
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,214,302	\$ 1,320,531	\$ 1,464,645	\$ 2,490,869	\$ 2,070,786	\$ 2,526,537	\$ 2,084,753	\$ 2,072,923	\$ 2,234,847	\$ 2,400,771	\$ 2,653,782

Lynden School District
 Finance & Operations
 2023 / 2024

Finance (Budget Development)
 Other Funds, Debt Service Fund

Type	17-18	18-19	19-20	20-21	21-22	22-23 (Budg)	22-23 (Proj)	23-24	24-25	25-26	26-27
Beginning Fund Balance	\$ 176,065	\$ 230,747	\$ 291,577	\$ 292,928	\$ 274,373	\$ 188,373	\$ 344,377	\$ 375,177	\$ 324,577	\$ 273,977	\$ 223,377
General Student Body *1	\$ -	\$ -	\$ -	\$ -	\$ 199,615	\$ 228,300	\$ 217,000	\$ 228,300	\$ 228,300	\$ 228,300	\$ 228,300
Athletics	\$ -	\$ -	\$ -	\$ -	\$ 2,712	\$ -	\$ 4,300	\$ -	\$ -	\$ -	\$ -
Classes	\$ -	\$ -	\$ -	\$ -	\$ 11,465	\$ 40,490	\$ 22,000	\$ 40,490	\$ 40,490	\$ 40,490	\$ 40,490
Clubs	\$ -	\$ -	\$ -	\$ -	\$ 173,377	\$ 427,078	\$ 218,000	\$ 427,078	\$ 427,078	\$ 427,078	\$ 427,078
Private Monies	\$ -	\$ -	\$ -	\$ -	\$ 4,391	\$ 12,500	\$ 7,500	\$ 12,500	\$ 12,500	\$ 12,500	\$ 12,500
Other	\$ 448,704	\$ 511,207	\$ 343,620	\$ 96,092	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 448,704	\$ 511,207	\$ 343,620	\$ 96,092	\$ 391,561	\$ 708,368	\$ 468,800	\$ 708,368	\$ 708,368	\$ 708,368	\$ 708,368
General Student Body *1	\$ -	\$ -	\$ -	\$ -	\$ 64,562	\$ 110,000	\$ 99,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000
Athletics	\$ -	\$ -	\$ -	\$ -	\$ 64,566	\$ 191,200	\$ 84,000	\$ 191,200	\$ 191,200	\$ 191,200	\$ 191,200
Classes	\$ -	\$ -	\$ -	\$ -	\$ 8,754	\$ 39,490	\$ 11,000	\$ 39,490	\$ 39,490	\$ 39,490	\$ 39,490
Clubs	\$ -	\$ -	\$ -	\$ -	\$ 177,823	\$ 395,778	\$ 235,000	\$ 395,778	\$ 395,778	\$ 395,778	\$ 395,778
Private Monies	\$ -	\$ -	\$ -	\$ -	\$ 5,852	\$ 22,500	\$ 9,000	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500
Other	\$ 394,022	\$ 450,378	\$ 342,268	\$ 114,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 394,022	\$ 450,378	\$ 342,268	\$ 114,647	\$ 321,557	\$ 758,968	\$ 438,000	\$ 758,968	\$ 758,968	\$ 758,968	\$ 758,968
Net Change in Fund Balance	\$ 54,682	\$ 60,829	\$ 1,351	\$ (18,555)	\$ 70,004	\$ (50,600)	\$ 30,800	\$ (50,600)	\$ (50,600)	\$ (50,600)	\$ (50,600)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 230,747	\$ 291,577	\$ 292,928	\$ 274,373	\$ 344,377	\$ 137,773	\$ 375,177	\$ 324,577	\$ 273,977	\$ 223,377	\$ 172,777

* - Includes \$100k of budget capacity within revenue & expenditure

Lynden School District
 Finance & Operations
 2023 / 2024

Finance (Budget Development)
 Other Funds, Transportation Vehicle Fund

Type	17-18	18-19	19-20	20-21	21-22	22-23 (B)	22-23 (A)	23-24	24-25	25-26	26-27
Beginning Fund Balance	\$ 585,633	\$ 404,035	\$ 278,482	\$ 320,059	\$ 326,250	\$ 326,250	\$ 326,250	\$ 761,663	\$ 164,163	\$ 166,663	\$ 169,163
Local T	\$ 4,495	\$ 7,039	\$ 4,587	\$ 2,720	\$ 2,250	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Local NT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State SP	\$ 217,031	\$ 261,091	\$ 177,211	\$ 214,397	\$ 279,568	\$ 225,000	\$ 432,914	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Federal GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Ag	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 5,761	\$ 11,000	\$ -	\$ 2,500	\$ 4,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 227,287	\$ 279,131	\$ 181,798	\$ 219,617	\$ 286,368	\$ 227,500	\$ 435,414	\$ 402,500	\$ 402,500	\$ 402,500	\$ 402,500
Expenditure, Large Buses	\$ 408,885	\$ 404,684	\$ 140,221	\$ 213,427	\$ 283,610	\$ 300,000	\$ -	\$ 1,000,000	\$ 400,000	\$ 400,000	\$ 400,000
Expenditure, Small Buses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 408,885	\$ 404,684	\$ 140,221	\$ 213,427	\$ 283,610	\$ 300,000	\$ -	\$ 1,000,000	\$ 400,000	\$ 400,000	\$ 400,000
Net Change in Fund Balance	\$ (181,598)	\$ (125,553)	\$ 41,577	\$ 6,191	\$ 2,758	\$ (72,500)	\$ 435,414	\$ (597,500)	\$ 2,500	\$ 2,500	\$ 2,500
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ 141,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 404,035	\$ 278,482	\$ 320,059	\$ 326,250	\$ 470,357	\$ 253,750	\$ 761,663	\$ 164,163	\$ 166,663	\$ 169,163	\$ 171,663



LYNDEN
SCHOOL DISTRICT

Tradition + Pride + Excellence

Washington State Compliance

- * MSOC Disclosure**
- * Four-Year Projection**
- * Current-Year Budget Extension Review**

Lynden School District
 Finance & Operations
 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)				

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

*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

Per the Supplemental Budget Section 502(8)(a)(ii) pages 206-207:

(ii) For the 2016-17 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.

(Note: If the MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.)

This tool is provided as a courtesy only. It is the district's responsibility to interpret the disclosure requirements and calculations. Per OSPI, the disclosure requirement is included in both the House and Senate budget proposals.

Lynden School District
 Finance & Operations
 2023 / 2024

Finance (Budget Development)
 Four-Year Template

	<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)
<u>Revenue</u>				
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
<u>Expenditures</u>				
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)

General Fund

Lynden School District
 Finance & Operations
 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)	\$ -