



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

### Budget Hearing & Adoption For the Board Meeting of August 15, 2024

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# LYNDEN SCHOOL DISTRICT

*Tradition + Pride + Excellence*

## Budget Hearing & Proposed Adoption (August 15, 2024)

	<u>2023/2024</u>	<u>2024/2025</u>	<u>% Change 23/24</u>
	<u>(F195)</u>	<u>(F195)</u>	<u>to 24/25</u>
<b>* Authorized Expenditures</b>			
General Fund	\$ 59,123,176	\$ 63,558,479	7.50%
Capital Projects Fund	\$ 799,268	\$ 699,268	-12.51%
Debt Service Fund	\$ 3,607,560	\$ 4,043,573	12.09%
Associated Student Body Fund *1	\$ 758,968	\$ 610,821	-19.52%
Transportation Vehicle Fund	\$ 600,000	\$ 1,268,780	111.46%
<b>*Student Enrollment &amp; Staffing FTE</b>			
Total Enrollment (Excluding Running Start & Impact)	3,342.00	3,383.00	1.23%
Total Certificated Staff	225.97	232.43	2.86%
Total Classified Staff	139.31	144.03	3.39%
<b>* General Fund Information</b>			
Projected Beginning Fund Balance	\$ 3,832,235	\$ 5,779,923	50.82%
Total Revenue	\$ 58,010,475	\$ 63,987,444	10.30%
Total Staffing (\$)	\$ 47,834,476	\$ 52,484,731	9.72%
Total MSOC's *1	\$ 11,288,700	\$ 11,073,748	-1.90%
Total Expenditures	\$ 59,123,176	\$ 63,558,479	7.50%
Other Financing Activity	\$ (83,087)	\$ (428,965)	416.28%
Projected Change in Fund Balance	\$ (1,195,788)	\$ (0)	-100.00%
Projected Ending Fund Balance	\$ 2,636,447	\$ 5,779,923	119.23%

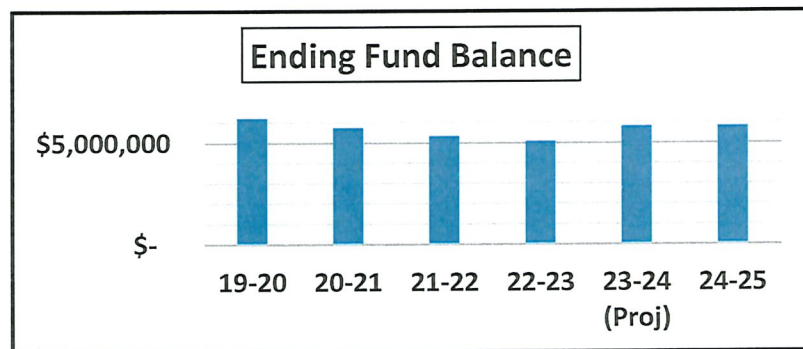
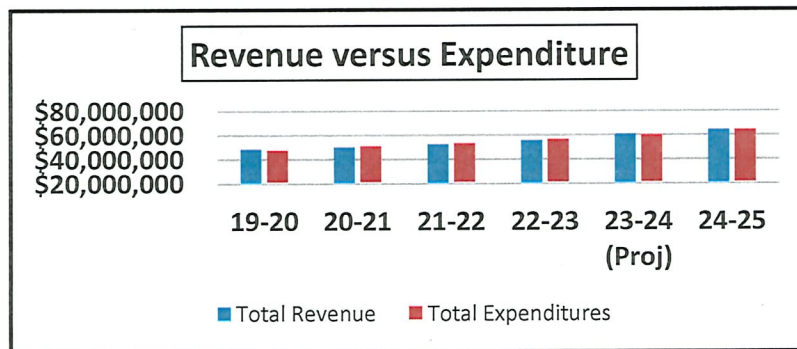
\*1 - MSOC budget contains \$1,000,000 of budget capacity, offset by \$1,000,000 of revenue capacity



# LYNDEN SCHOOL DISTRICT

*Tradition + Pride + Excellence*

Type	19-20	20-21	21-22	22-23	23-24 (Proj)	24-25
Beginning Fund Balance	\$ 4,970,811	\$ 6,183,824	\$ 5,709,754	\$ 5,308,681	\$ 5,062,301	\$ 5,779,923
Total Revenue	\$ 48,412,571	\$ 50,001,481	\$ 52,338,828	\$ 55,659,542	\$ 60,276,187	\$ 64,016,812
Expenditure, Staffing	\$ 38,165,860	\$ 40,509,656	\$ 43,845,839	\$ 46,897,155	\$ 48,176,456	\$ 52,474,768
Expenditure, MSOC's	\$ 8,612,711	\$ 9,658,706	\$ 8,810,974	\$ 8,925,679	\$ 10,464,577	\$ 11,083,711
Expenditure Adjustments (Curr)	\$ -	\$ -	\$ -	\$ -	\$ 700,000	\$ -
Total Expenditures	\$ 46,778,571	\$ 50,168,362	\$ 52,656,813	\$ 55,822,835	\$ 59,341,033	\$ 63,558,479
Other Financing Uses	\$ (420,986)	\$ (307,189)	\$ (83,087)	\$ (83,087)	\$ (217,532)	\$ (458,333)
Net Change in Fund Balance	\$ 1,213,013	\$ (474,070)	\$ (401,072)	\$ (246,380)	\$ 717,622	\$ 0
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 6,183,824	\$ 5,709,754	\$ 5,308,682	\$ 5,062,301	\$ 5,779,923	\$ 5,779,924
Fund Balance, as % of Total Revenue	12.77%	11.42%	10.14%	9.10%	9.59%	9.03%



Finance (Budget Development)  
 Enrollment, District

<u>Enrollment, K-12</u>	19-20	20-21	21-22	22-23	23-24 (Budg)	23-24 (Proj)	24-25	25-26	26-27	27-28	28-29
Kindergarten	291	231	229	246	235	248	210	214	218	223	227
1	275	242	242	250	251	262	263	226	231	235	240
2	275	261	244	245	250	257	278	277	239	243	248
3	273	246	262	255	249	253	265	283	283	243	248
4	270	252	257	267	258	263	255	264	282	281	242
5	256	255	249	264	265	262	268	252	260	278	278
6	256	236	263	259	269	283	267	270	254	263	280
7	254	245	229	268	257	259	274	258	261	246	254
8	293	244	250	245	275	277	271	288	271	273	258
9	266	298	252	268	257	264	316	308	326	307	310
10	276	257	297	245	266	269	268	320	311	330	310
11	191	190	213	242	203	210	199	200	239	233	246
12	156	171	190	199	236	217	176	170	170	203	198
Enrollment (before TK)	3,332	3,128	3,177	3,254	3,270	3,323	3,311	3,329	3,345	3,358	3,340
Transitional Kindergarten	0	0	0	70	72	61	76	72	72	72	72
Enrollment (Incl TK)	3,332	3,128	3,177	3,324	3,342	3,384	3,387	3,401	3,417	3,430	3,412

Lynden School District  
 Finance & Operations  
 2024/2025

[List](#)

Finance (Budget Development)  
 Four-Year Template

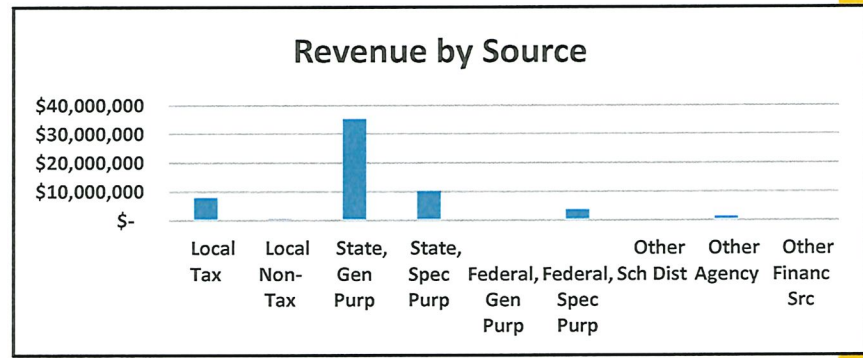
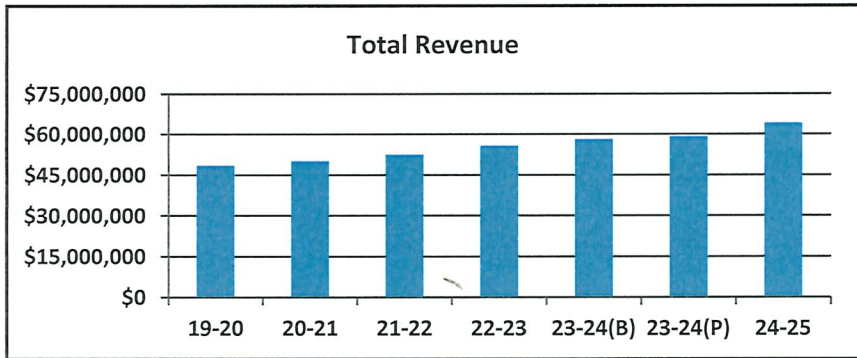
	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	<u>27/28</u>
<b>Beginning Fund Balance</b>	\$ 5,779,923	\$ 5,779,923	\$ 4,824,671	\$ 2,922,383
<b><u>Revenue</u></b>				
1000 - Local Taxes	\$ 9,102,503	\$ 9,284,553	\$ 9,470,244	\$ 9,659,649
2000 - Local Nontax	\$ 505,680	\$ 505,680	\$ 505,680	\$ 505,680
3000 - State, General Purpose	\$ 37,363,102	\$ 38,110,364	\$ 38,872,571	\$ 39,650,023
4000 - State, Special Purpose	\$ 12,042,945	\$ 12,283,804	\$ 12,529,480	\$ 12,780,070
5000 - Federal, General Purpose	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
6000 - Federal, Special Purpose	\$ 3,662,214	\$ 3,735,458	\$ 3,810,167	\$ 3,886,371
7000 - Other Districts	\$ -	\$ -	\$ -	\$ -
8000 - Other Entities	\$ 1,276,000	\$ 1,126,000	\$ 1,126,000	\$ 1,126,000
9000 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 63,987,444</b>	<b>\$ 65,080,859</b>	<b>\$ 66,349,143</b>	<b>\$ 67,642,792</b>
<b><u>Expenditures</u></b>				
00 - Regular Instruction	\$ 35,875,477	\$ 37,131,119	\$ 38,430,708	\$ 39,775,783
10 - Federal Special Purpose	\$ -	\$ -	\$ -	\$ -
20 - Special Education Instruction	\$ 9,774,762	\$ 10,116,879	\$ 10,470,969	\$ 10,837,453
30 - Vocational Education	\$ 1,883,593	\$ 1,949,519	\$ 2,017,752	\$ 2,088,373
40 - Skills Center	\$ -	\$ -	\$ -	\$ -
50/60 - Compensatory Education	\$ 2,896,538	\$ 2,997,917	\$ 3,102,844	\$ 3,211,443
70 - Other Instruction	\$ 1,405,476	\$ 1,454,668	\$ 1,505,581	\$ 1,558,276
80 - Community Services	\$ -	\$ -	\$ -	\$ -
90 - Support Services	\$ 11,722,633	\$ 12,132,925	\$ 12,557,578	\$ 12,997,093
<b>Total Expenditure</b>	<b>\$ 63,558,479</b>	<b>\$ 65,783,026</b>	<b>\$ 68,085,432</b>	<b>\$ 70,468,422</b>
<b>Other Financing Sources</b>	<b>\$ 428,965</b>	<b>\$ 253,086</b>	<b>\$ 165,999</b>	<b>\$ 165,999</b>
<b>Net of Revenue &amp; Expenditures</b>	<b>\$ -</b>	<b>\$ (955,252)</b>	<b>\$ (1,902,288)</b>	<b>\$ (2,991,629)</b>
<b>Ending Fund Balance</b>	<b>\$ 5,779,923</b>	<b>\$ 4,824,671</b>	<b>\$ 2,922,383</b>	<b>\$ (69,246)</b>

**General Fund**

Finance (Budget Development)  
 Revenues, Summary

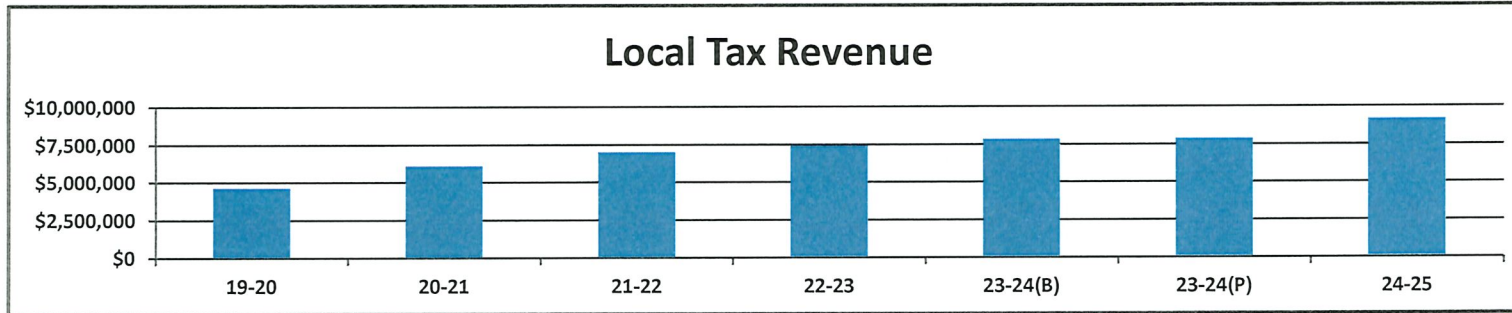
Type	19-20	20-21	21-22	22-23	23-24(B)	23-24(P)	24-25
Local Tax	\$ 4,603,675	\$ 6,049,109	\$ 7,002,215	\$ 7,401,692	\$ 7,810,479	\$ 7,824,672	\$ 9,102,502
Local Non-Tax	\$ 659,744	\$ 429,912	\$ 653,697	\$ 766,806	\$ 397,000	\$ 448,656	\$ 500,681
State, Gen Purp	\$ 31,905,006	\$ 31,614,760	\$ 30,402,208	\$ 33,874,173	\$ 35,077,105	\$ 35,103,165	\$ 37,363,102
State, Spec Purp	\$ 8,691,894	\$ 7,592,827	\$ 7,764,919	\$ 8,442,834	\$ 9,999,421	\$ 10,148,104	\$ 12,042,945
Federal, Gen Purp	\$ 44,699	\$ 38,755	\$ 47,880	\$ 48,007	\$ 35,000	\$ 40,000	\$ 44,367
Federal, Spec Purp	\$ 2,415,025	\$ 4,094,155	\$ 6,356,168	\$ 4,986,264	\$ 3,581,470	\$ 4,164,699	\$ 3,687,214
Other Sch Dist	\$ -	\$ -	\$ -	\$ 22,758	\$ -	\$ -	\$ -
Other Agency	\$ 89,592	\$ 100,080	\$ 110,262	\$ 115,000	\$ 1,110,000	\$ 1,300,000	\$ 1,276,000
Other Financ Src	\$ 2,937	\$ 81,882	\$ 1,480	\$ 2,008	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 48,412,571</b>	<b>\$ 50,001,481</b>	<b>\$ 52,338,828</b>	<b>\$ 55,659,542</b>	<b>\$ 58,010,475</b>	<b>\$ 59,029,296</b>	<b>\$ 64,016,812</b>

Total Revenue

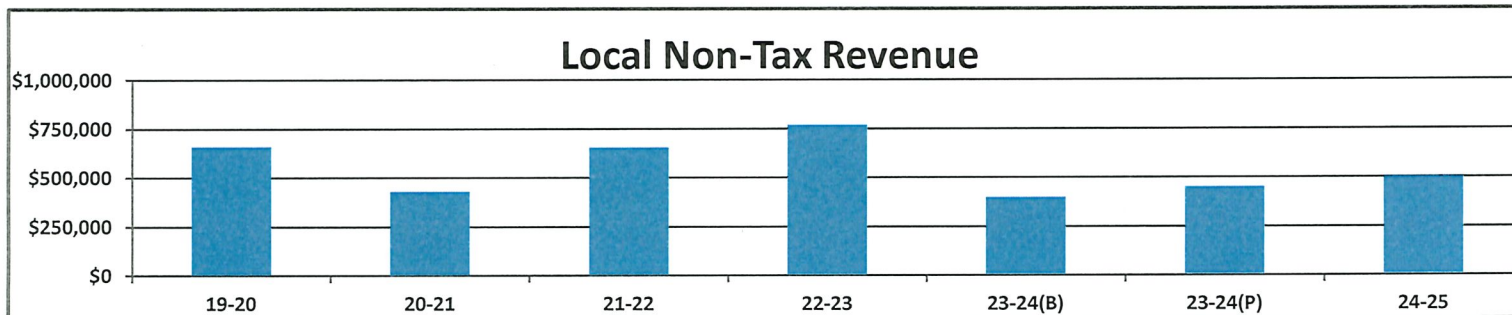


Finance (Budget Development)  
 Revenues, Summary

Type	19-20	20-21	21-22	22-23	23-24(B)	23-24(P)	24-25
Levy	\$ 4,603,375	\$ 6,048,770	\$ 7,001,875	\$ 7,401,321	\$ 7,810,272	\$ 7,824,465	\$ 9,102,147
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Timber Excise	\$ 300	\$ 339	\$ 339	\$ 371	\$ 207	\$ 207	\$ 355
Local Tax Revenue	\$ 4,603,675	\$ 6,049,109	\$ 7,002,215	\$ 7,401,692	\$ 7,810,479	\$ 7,824,672	\$ 9,102,502



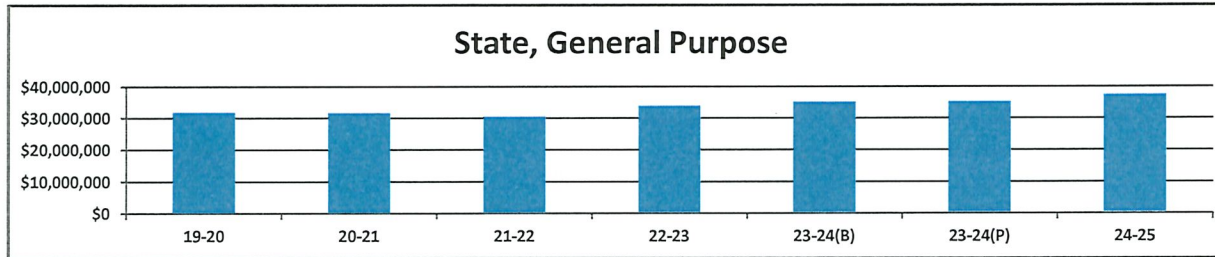
Tuition	\$ 37,038	\$ 18,562	\$ 40,440	\$ 42,138	\$ 35,000	\$ 35,000	\$ 40,000
Sales (Non FS)	\$ 27,889	\$ 9,049	\$ 23,292	\$ 47,624	\$ 30,000	\$ 30,000	\$ 35,000
Sales (FS)	\$ 248,139	\$ 1,042	\$ 59,612	\$ 359,533	\$ 125,000	\$ 135,000	\$ 218,681
Investment Earnings	\$ 74,222	\$ 52,033	\$ 33,516	\$ 73,291	\$ 60,000	\$ 75,000	\$ 75,000
Donations	\$ 177,581	\$ 102,456	\$ 155,219	\$ 150,234	\$ 100,000	\$ 100,000	\$ 100,000
Fines/Fees	\$ 962	\$ 1,134	\$ 1,888	\$ 2,190	\$ 1,000	\$ 2,500	\$ 1,000
Rental	\$ 16,380	\$ -	\$ 5,881	\$ 5,475	\$ 10,000	\$ 10,000	\$ 10,000
Insurance Recovery	\$ 40,530	\$ 195,440	\$ 294,403	\$ 31,391	\$ 1,000	\$ 1,000	\$ 1,000
Miscellaneous	\$ 9,376	\$ 22,570	\$ 11,780	\$ 27,275	\$ 10,000	\$ 35,156	\$ 20,000
E-Rate (new to Federal 24/25)	\$ 27,627	\$ 27,627	\$ 27,665	\$ 27,653	\$ 25,000	\$ 25,000	\$ -
Local Non-Tax Rev	\$ 659,744	\$ 429,912	\$ 653,697	\$ 766,806	\$ 397,000	\$ 448,656	\$ 500,681



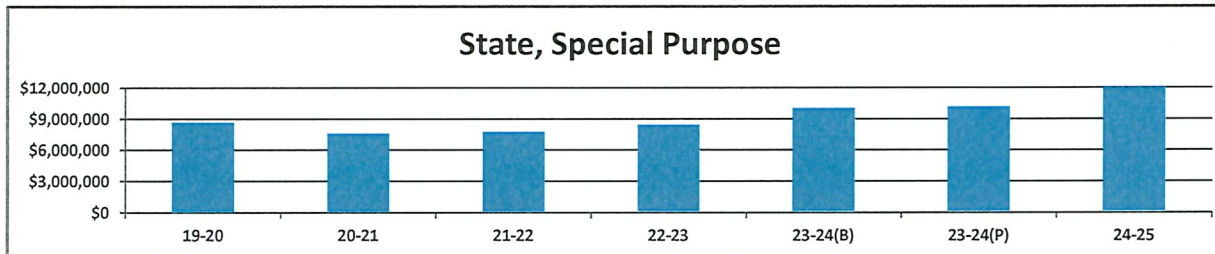
Local Revenue

Finance (Budget Development)  
Revenues, Summary

Type	19-20	20-21	21-22	22-23	23-24(B)	23-24(P)	24-25
Apport (BEA)	\$ 29,947,479	\$ 29,866,309	\$ 29,272,717	\$ 32,813,331	\$ 34,277,819	\$ 34,328,345	\$ 36,492,153
Apport (Spec Educ)	\$ 806,871	\$ 779,584	\$ 812,711	\$ 798,301	\$ 799,286	\$ 774,820	\$ 870,949
Apport (Enr HH)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Effort Assist	\$ 1,150,655	\$ 968,867	\$ 316,780	\$ 262,541	\$ -	\$ -	\$ -
State Forest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>State, General Purpose</b>	<b>\$ 31,905,006</b>	<b>\$ 31,614,760</b>	<b>\$ 30,402,208</b>	<b>\$ 33,874,173</b>	<b>\$ 35,077,105</b>	<b>\$ 35,103,165</b>	<b>\$ 37,363,102</b>



Transition to Kindergarten	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 978,001
Special Educ (K-12)	\$ 5,135,239	\$ 4,755,790	\$ 4,667,704	\$ 5,127,087	\$ 6,280,833	\$ 5,970,952	\$ 6,485,662
Special Educ (Safety Net)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Educ (0-2)	\$ 441,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAP (Regular)	\$ 701,946	\$ 680,491	\$ 666,084	\$ 556,492	\$ 1,032,360	\$ 1,032,016	\$ 1,094,224
LAP (HP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,068
NBTPS	\$ 213,954	\$ 179,416	\$ 222,023	\$ 213,415	\$ 140,760	\$ 215,000	\$ 219,300
Special Educ (Inclusionary)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TPEP (5808)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000
Building Bridges, 9th (5812)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
OSSI_Fisher (5814)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Special/Pilot (58xx)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special/Pilot (5831)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transitional Biling	\$ 598,817	\$ 593,039	\$ 583,554	\$ 674,993	\$ 645,982	\$ 827,489	\$ 845,039
Highly Capable	\$ 100,077	\$ 97,322	\$ 98,050	\$ 90,930	\$ 112,450	\$ 114,056	\$ 118,272
Child Nutrition	\$ 25,322	\$ 23,551	\$ 38,369	\$ 16,381	\$ 23,500	\$ 23,500	\$ 17,580
Pupil Transportation	\$ 1,460,282	\$ 1,242,425	\$ 1,460,282	\$ 1,763,536	\$ 1,763,536	\$ 1,965,091	\$ 2,037,799
Pupil Transportation-ESSER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other State	\$ 15,150	\$ 20,792	\$ 28,853	\$ -	\$ -	\$ -	\$ -
<b>State, Special Purpose</b>	<b>\$ 8,691,894</b>	<b>\$ 7,592,827</b>	<b>\$ 7,764,919</b>	<b>\$ 8,442,834</b>	<b>\$ 9,999,421</b>	<b>\$ 10,148,104</b>	<b>\$ 12,042,945</b>

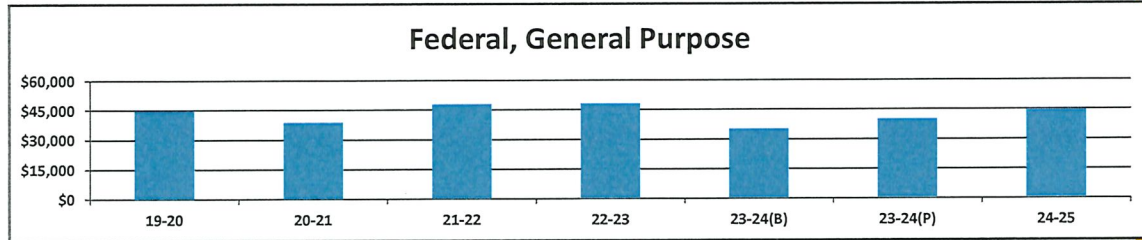


State Revenue



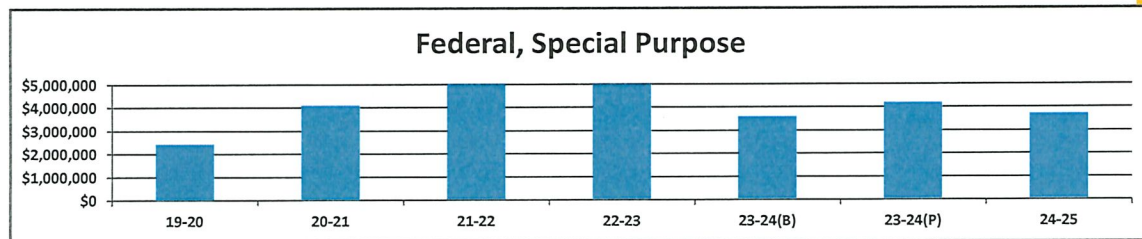
Finance (Budget Development)  
Revenues, Summary

Type	19-20	20-21	21-22	22-23	23-24(B)	23-24(P)	24-25
Impact Aid (BEA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Aid (SP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Forest	\$ 44,699	\$ 38,755	\$ 47,880	\$ 48,007	\$ 35,000	\$ 40,000	\$ 44,367
Other State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal, General Purpose	\$ 44,699	\$ 38,755	\$ 47,880	\$ 48,007	\$ 35,000	\$ 40,000	\$ 44,367



COVID Response Funds, Total	\$ -	\$ 1,442,753	\$ 2,893,462	\$ 2,029,742	\$ -	\$ 450,000	\$ -
TK, Federally Funded 23/24	\$ -	\$ -	\$ -	\$ -	\$ 790,082	\$ 713,311	\$ -
Special Educ (IDEA)	\$ 816,159	\$ 772,284	\$ 755,321	\$ 822,382	\$ 825,000	\$ 825,000	\$ 825,000
Special Educ (Presc)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Educ (Safety Net)	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 250,000
Perkins	\$ 16,990	\$ 23,147	\$ 20,878	\$ 23,174	\$ 17,000	\$ 17,000	\$ 17,000
Title I (OSPI)	\$ 331,320	\$ 344,285	\$ 453,503	\$ 410,405	\$ 738,465	\$ 738,465	\$ 646,443
Title IV (*1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Title I (FIT, Fisc Ag)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rural Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TPQ	\$ 98,072	\$ 50,957	\$ 120,428	\$ 113,587	\$ 75,000	\$ 75,000	\$ 150,000
Migrant	\$ 74,883	\$ 74,177	\$ 141,819	\$ 176,563	\$ 96,423	\$ 96,423	\$ 125,000
LEP	\$ 5,468	\$ 32,511	\$ 28,275	\$ 64,166	\$ 10,000	\$ 10,000	\$ 40,000
Day Care (CACFP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Comm Svcs	\$ 556,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Child Nutrition	\$ 410,588	\$ 1,200,320	\$ 1,735,976	\$ 891,166	\$ 825,000	\$ 975,000	\$ 1,429,271
Indian Education	\$ -	\$ -	\$ -	\$ 71,057	\$ -	\$ -	\$ -
Indian Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER, COVID Funds (WC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E-rate (Moved to Fed, 24/25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Special Educ (Medica)	\$ 39,581	\$ 66,697	\$ 103,419	\$ 274,440	\$ 60,000	\$ 60,000	\$ 100,000
Title I (COVID-19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Comm Svcs	\$ -	\$ (90)	\$ -	\$ -	\$ -	\$ -	\$ -
USDA Commodities	\$ 60,407	\$ 82,515	\$ 90,486	\$ 103,881	\$ 60,000	\$ 120,000	\$ 75,000
Other Federal	\$ 4,700	\$ 4,600	\$ 12,600	\$ 5,700	\$ 4,500	\$ 4,500	\$ 4,500
Federal, Special Purpose	\$ 2,415,025	\$ 4,094,155	\$ 6,356,168	\$ 4,986,264	\$ 3,581,470	\$ 4,164,699	\$ 3,687,214

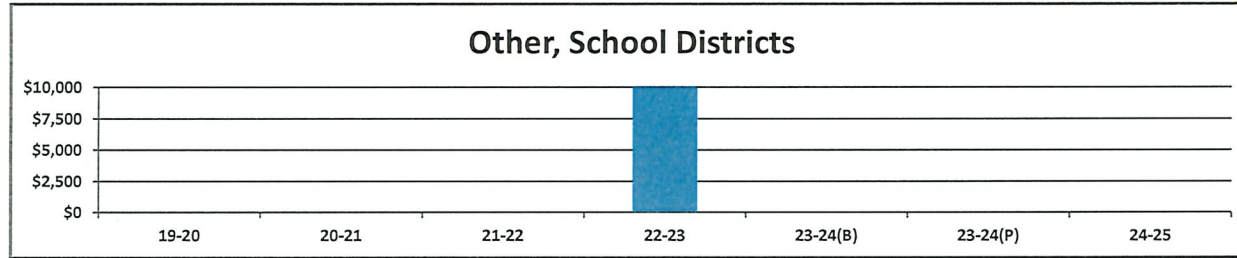
\*1 - SP Director allocates year-to-year (typically Title I \$)



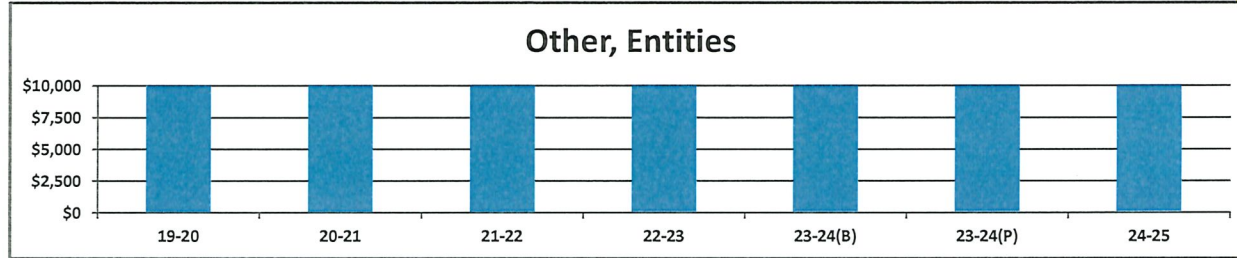
Federal Revenue

Finance (Budget Development)  
Revenues, Summary

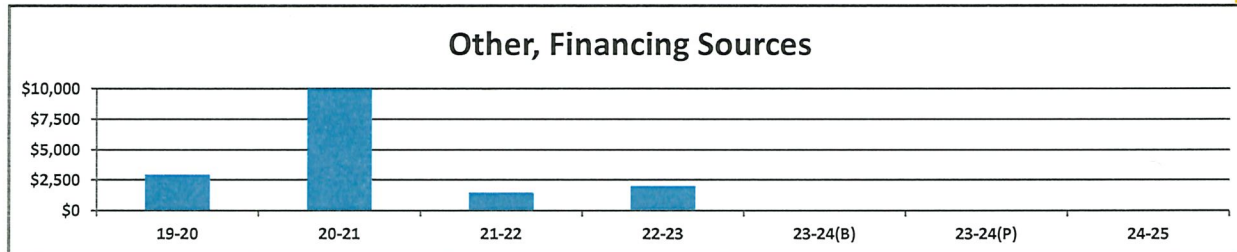
Type	19-20	20-21	21-22	22-23	23-24(B)	23-24(P)	24-25
Other, Unassigned	\$ -	\$ -	\$ -	\$ 22,758	\$ -	\$ -	\$ -
Other, Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other School Districts	\$ -	\$ -	\$ -	\$ 22,758	\$ -	\$ -	\$ -



Other Gov't Entity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Svcs	\$ 89,592	\$ 100,080	\$ 110,262	\$ 111,000	\$ 110,000	\$ 300,000	\$ 276,000
Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other Agency	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -
Other Agency	\$ 89,592	\$ 100,080	\$ 110,262	\$ 115,000	\$ 1,110,000	\$ 1,300,000	\$ 1,276,000



Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 2,937	\$ 81,882	\$ 1,480	\$ 2,008	\$ -	\$ -	\$ -
Other Financing Scs	\$ 2,937	\$ 81,882	\$ 1,480	\$ 2,008	\$ -	\$ -	\$ -

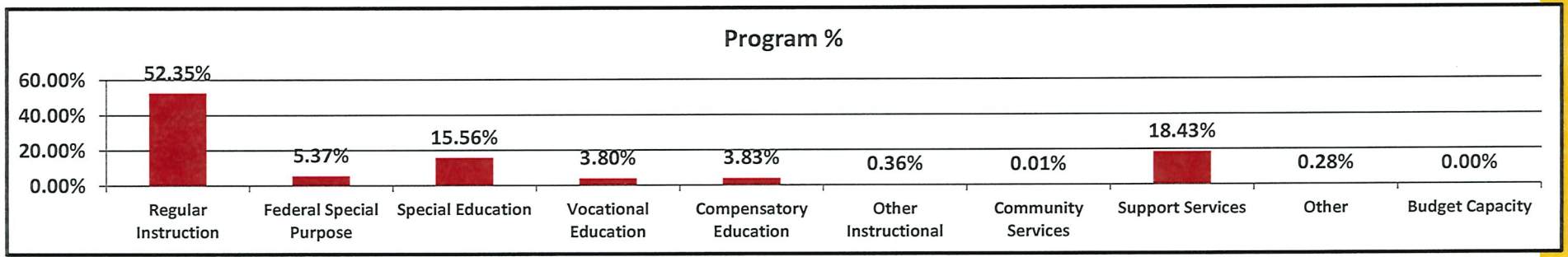


Other Revenue

Lynden School District [List](#)  
 Budget Development (Expenditures)  
 2024/2025

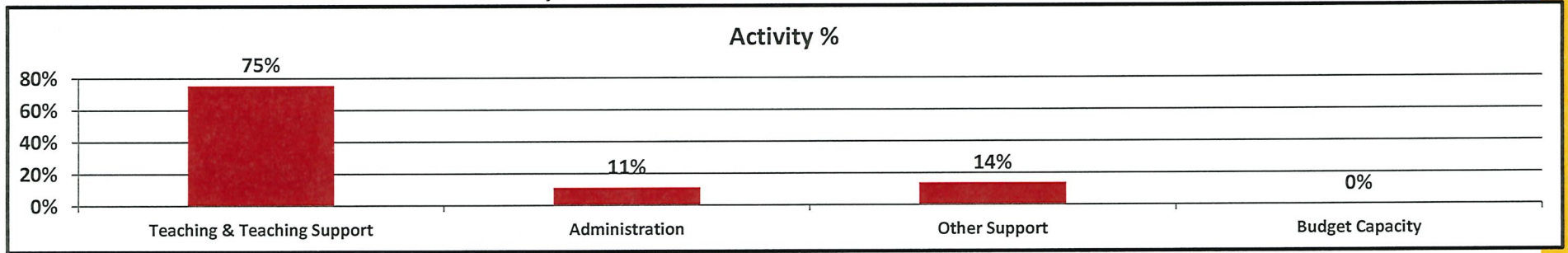
Expenditure Type	18-19	19-20	20-21	21-22	22-23	23-24 (B)	24-25	% of Budg
Regular Instruction	\$ 23,937,454	\$ 26,487,993	\$ 28,874,896	\$ 28,731,996	\$ 29,221,956	\$ 33,185,337	\$ 35,875,477	52.35%
Federal Special Purpose	\$ -	\$ -	\$ 800,037	\$ 1,451,759	\$ 2,999,089	\$ 1,123,211	\$ -	5.37%
Special Education	\$ 7,120,975	\$ 8,129,452	\$ 8,043,607	\$ 8,273,884	\$ 8,688,644	\$ 8,936,902	\$ 9,774,762	15.56%
Vocational Education	\$ 1,857,602	\$ 1,927,855	\$ 1,985,776	\$ 2,074,815	\$ 2,119,575	\$ 2,051,363	\$ 1,883,593	3.80%
Compensatory Education	\$ 1,834,256	\$ 1,836,928	\$ 1,864,179	\$ 2,197,913	\$ 2,139,231	\$ 1,828,828	\$ 2,896,538	3.83%
Other Instructional	\$ 325,778	\$ 248,867	\$ 302,575	\$ 205,462	\$ 201,859	\$ 169,112	\$ 405,476	0.36%
Community Services	\$ 32,290	\$ 463,384	\$ 23,565	\$ 8,856	\$ 5,805	\$ -	\$ -	0.01%
Support Services	\$ 7,604,368	\$ 7,626,224	\$ 8,173,706	\$ 9,615,226	\$ 10,287,752	\$ 10,828,423	\$ 11,722,633	18.43%
Other	\$ 178,948	\$ 57,867	\$ 100,020	\$ 96,902	\$ 158,925	\$ -	\$ -	0.28%
Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	0.00%
<b>Total</b>	<b>\$ 42,891,671</b>	<b>\$ 46,778,571</b>	<b>\$ 50,168,362</b>	<b>\$ 52,656,814</b>	<b>\$ 55,822,835</b>	<b>\$ 59,123,176</b>	<b>\$ 63,558,479</b>	<b>100.00%</b>

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Lynden School District [List](#)  
 Budget Development (Expenditures)  
 2024/2025

Expenditure Type	18-19	19-20	20-21	21-22	22-23	23-24 (B)	24-25	% of Budg
Teaching & Teaching Support	\$ 32,127,879	\$ 35,532,318	\$ 38,411,432	\$ 39,362,239	\$ 41,436,967	\$ 43,192,921	\$ 47,335,058	75%
Administration	\$ 4,705,915	\$ 5,086,798	\$ 5,583,113	\$ 5,957,999	\$ 6,564,563	\$ 6,759,794	\$ 7,112,661	11%
Other Support	\$ 6,057,877	\$ 6,159,455	\$ 6,173,817	\$ 7,336,575	\$ 7,821,305	\$ 8,170,461	\$ 8,110,760	14%
Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	0%
<b>Total</b>	<b>\$ 42,891,671</b>	<b>\$ 46,778,571</b>	<b>\$ 50,168,362</b>	<b>\$ 52,656,814</b>	<b>\$ 55,822,835</b>	<b>\$ 59,123,176</b>	<b>\$ 63,558,479</b>	<b>186%</b>

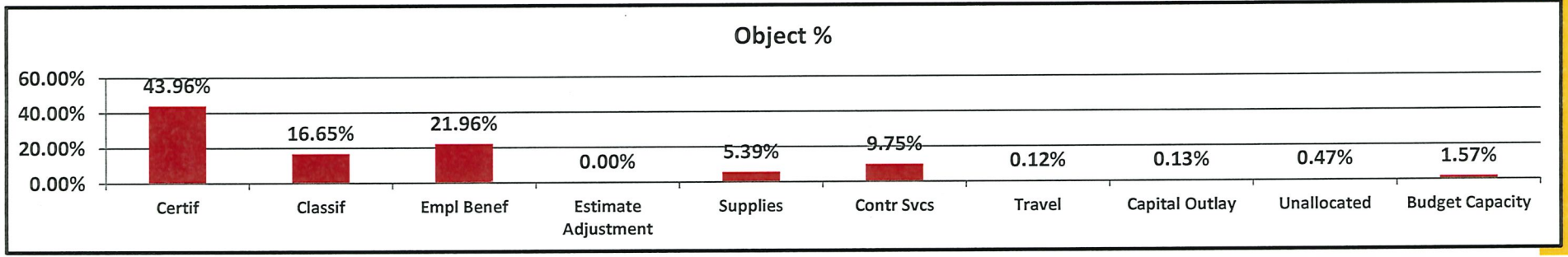


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Lynden School District [List](#)  
 Budget Development (Expenditures)  
 2024/2025

Expenditure Type	18-19	19-20	20-21	21-22	22-23	23-24 (B)	24-25	% of Budg
Certif	\$ 18,100,489	\$ 19,857,108	\$ 21,472,439	\$ 23,303,014	\$ 24,526,168	\$ 25,483,929	\$ 27,940,082	43.96%
Classif	\$ 6,880,728	\$ 7,234,362	\$ 7,017,779	\$ 8,232,238	\$ 9,123,173	\$ 9,342,299	\$ 10,580,202	16.65%
Empl Benef	\$ 9,856,464	\$ 11,074,390	\$ 12,019,437	\$ 12,310,587	\$ 13,247,814	\$ 13,008,248	\$ 13,954,484	21.96%
Estimate Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Total Salary &amp; Benefits</b>	<b>\$ 34,837,681</b>	<b>\$ 38,165,860</b>	<b>\$ 40,509,656</b>	<b>\$ 43,845,839</b>	<b>\$ 46,897,155</b>	<b>\$ 47,834,476</b>	<b>\$ 52,474,768</b>	<b>82.56%</b>
Supplies	\$ 1,998,147	\$ 2,344,028	\$ 3,402,833	\$ 2,594,883	\$ 2,654,178	\$ 3,834,011	\$ 3,423,250	5.39%
Contr Svcs	\$ 5,747,697	\$ 6,123,295	\$ 6,139,025	\$ 5,966,958	\$ 5,991,909	\$ 6,048,189	\$ 6,197,461	9.75%
Travel	\$ 129,197	\$ 87,521	\$ 16,827	\$ 152,231	\$ 133,980	\$ 76,500	\$ 78,000	0.12%
Capital Outlay	\$ 178,948	\$ 57,867	\$ 100,020	\$ 96,902	\$ 145,612	\$ 30,000	\$ 85,000	0.13%
Unallocated	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000	0.47%
Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	1.57%
<b>Total MSOC's</b>	<b>\$ 8,053,990</b>	<b>\$ 8,612,711</b>	<b>\$ 9,658,706</b>	<b>\$ 8,810,974</b>	<b>\$ 8,925,679</b>	<b>\$ 11,288,700</b>	<b>\$ 11,083,711</b>	<b>17.44%</b>
							\$ 11,083,711	
<b>Total Expenditures</b>	<b>\$ 42,891,671</b>	<b>\$ 46,778,571</b>	<b>\$ 50,168,362</b>	<b>\$ 52,656,814</b>	<b>\$ 55,822,835</b>	<b>\$ 59,123,176</b>	<b>\$ 63,558,479</b>	

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Lynden School District  
 Finance & Operations  
 2024/2025

[List](#)

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

<u>Type</u>	Capital Projects	Debt Service	Associated Student Body	Transportation Vehicle
Beginning Fund Balance	\$ 154,538	\$ 2,185,423	\$ 551,442	\$ 1,056,420
Revenue	\$ 1,178,862	\$ 3,510,210	\$ 786,780	\$ 429,000
Expenditure	\$ 699,268	\$ 4,043,573	\$ 610,821	\$ 1,268,780
Other Financing	\$ (150,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 329,594	\$ (533,363)	\$ 175,959	\$ (839,780)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 484,132	\$ 1,652,060	\$ 727,401	\$ 216,640

Lynden School District  
 Finance & Operations  
 2024/2025

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Finance (Budget Development)  
 Other Funds, Capital Projects Fund

Type	21-22	22-23	23-24 (Budg)	23-24 (Proj)	24-25	25-26	26-27	27-28
Beginning Fund Balance	\$ 247,032	\$ 488,372	\$ 86,178	\$ 139,233	\$ 154,538	\$ 484,132	\$ 484,132	\$ 484,132
Local T	\$ 760,676	\$ 794,420	\$ 799,999	\$ 782,690	\$ 351,983	\$ -	\$ -	\$ -
Local NT	\$ 4,323	\$ 11,580	\$ 2,500	\$ 14,935	\$ 5,000	\$ -	\$ -	\$ -
State GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Ag	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources, GF Transfer (Track)	\$ -	\$ -	\$ -	\$ -	\$ 171,879	\$ -	\$ -	\$ -
Other Financing Sources, GF Transfer (Tech)	\$ -	\$ -	\$ -	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Other Financing Sources, Budget Cap	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Total Revenue	\$ 764,999	\$ 806,000	\$ 1,302,499	\$ 897,625	\$ 1,178,862	\$ 150,000	\$ 150,000	\$ 150,000
Expenditure, Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Buildings	\$ 347,105	\$ 384,741	\$ 575,000	\$ 109,179	\$ 25,000	\$ -	\$ -	\$ -
Expenditure, Equipment	\$ 8,704	\$ 149,268	\$ 224,268	\$ 250,000	\$ 25,000	\$ -	\$ -	\$ -
Expenditure, Instructional Technology	\$ -	\$ -	\$ -	\$ 149,268	\$ 149,268	\$ -	\$ -	\$ -
Expenditure, Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
Expenditure, Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 355,809	\$ 534,009	\$ 799,268	\$ 508,448	\$ 699,268	\$ -	\$ -	\$ -
Transfers Out	\$ (167,851)	\$ (621,129)	\$ (373,923)	\$ (373,873)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Net Change in Fund Balance	\$ 241,340	\$ (349,138)	\$ 129,308	\$ 15,305	\$ 329,594	\$ -	\$ -	\$ -
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 488,372	\$ 139,233	\$ 215,486	\$ 154,538	\$ 484,132	\$ 484,132	\$ 484,132	\$ 484,132

Lynden School District  
 Finance & Operations  
 2024/2025

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Finance (Budget Development)  
 Other Funds, Debt Service Fund

Type	21-22	22-23	23-24 (Budg)	23-24 (Proj)	24-25	25-26	26-27	27-28
Beginning Fund Balance	\$ 2,490,869	\$ 2,070,786	\$ 2,553,070	\$ 2,127,683	\$ 2,185,423	\$ 1,652,060	\$ 1,714,488	\$ 1,773,836
Local T	\$ 3,047,338	\$ 3,082,729	\$ 3,133,720	\$ 3,155,646	\$ 3,186,757	\$ 3,261,853	\$ 3,328,223	\$ 3,394,798
Local NT	\$ -	\$ 22,207	\$ 5,000	\$ 12,144	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
State GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Ag	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 250,938	\$ 704,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources, GF	\$ -	\$ -	\$ 83,087	\$ 83,087	\$ 136,453	\$ 103,086	\$ 15,999	\$ 15,999
Other Financing Sources, CPF	\$ -	\$ -	\$ 373,923	\$ 373,923	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Total Revenue	\$ 3,298,276	\$ 3,809,152	\$ 3,595,730	\$ 3,624,800	\$ 3,510,210	\$ 3,551,939	\$ 3,531,222	\$ 3,597,797
Expenditure, Voted Principal	\$ 2,127,613	\$ 2,945,490	\$ 2,131,393	\$ 1,710,000	\$ 1,825,000	\$ 1,930,000	\$ 2,095,000	\$ 2,255,000
Expenditure, Voted Interest	\$ 1,590,745	\$ 805,825	\$ 1,433,167	\$ 1,397,550	\$ 1,350,988	\$ 1,280,925	\$ 1,185,375	\$ 1,092,550
Expenditure, Non-Voted LGO Principal	\$ -	\$ -	\$ -	\$ 421,393	\$ 729,333	\$ 231,193	\$ 150,000	\$ 150,000
Expenditure, Non-Voted LGO Interest	\$ -	\$ -	\$ -	\$ 35,617	\$ 112,752	\$ 21,892	\$ 15,999	\$ 12,032
Expenditure, Bond Transfer Fees	\$ -	\$ 940	\$ 3,000	\$ 2,500	\$ 500	\$ 500	\$ 500	\$ 500
Expenditure, Budget Capacity	\$ -	\$ -	\$ 40,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Expenditures	\$ 3,718,358	\$ 3,752,255	\$ 3,607,560	\$ 3,567,060	\$ 4,043,573	\$ 3,489,511	\$ 3,471,874	\$ 3,535,082
Net Change in Fund Balance	\$ (420,083)	\$ 56,897	\$ (11,830)	\$ 57,740	\$ (533,363)	\$ 62,428	\$ 59,348	\$ 62,715
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,070,786	\$ 2,127,683	\$ 2,541,240	\$ 2,185,423	\$ 1,652,060	\$ 1,714,488	\$ 1,773,836	\$ 1,836,551



Lynden School District  
 Finance & Operations  
 2024/2025

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Finance (Budget Development)  
 Other Funds, Associated Student Body Fund

Type	21-22	22-23	23-24 (Budg)	23-24 (Proj)	24-25	25-26	26-27	27-28
Beginning Fund Balance	\$ 292,928	\$ 344,377	\$ 375,177	\$ 409,442	\$ 551,442	\$ 727,401	\$ 913,360	\$ 1,099,319
General Student Body *1	\$ 199,615	\$ 230,485	\$ 228,300	\$ 295,000	\$ 229,400	\$ 229,400	\$ 229,400	\$ 229,400
Athletics	\$ 2,712	\$ 6,369	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Classes	\$ 11,465	\$ 23,313	\$ 40,490	\$ 20,000	\$ 51,072	\$ 51,072	\$ 51,072	\$ 51,072
Clubs	\$ 173,377	\$ 239,020	\$ 427,078	\$ 190,000	\$ 446,508	\$ 446,508	\$ 446,508	\$ 446,508
Private Monies	\$ 4,391	\$ 7,731	\$ 12,500	\$ 5,000	\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800
Other	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Revenue	\$ 391,561	\$ 506,918	\$ 708,368	\$ 515,000	\$ 786,780	\$ 786,780	\$ 786,780	\$ 786,780
General Student Body *1	\$ 64,562	\$ 105,659	\$ 110,000	\$ 100,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Athletics	\$ 64,566	\$ 85,897	\$ 191,200	\$ 85,000	\$ 98,200	\$ 98,200	\$ 98,200	\$ 98,200
Classes	\$ 8,754	\$ 10,859	\$ 39,490	\$ 8,000	\$ 46,045	\$ 46,045	\$ 46,045	\$ 46,045
Clubs	\$ 177,823	\$ 231,116	\$ 395,778	\$ 175,000	\$ 391,776	\$ 391,776	\$ 391,776	\$ 391,776
Private Monies	\$ 5,852	\$ 8,322	\$ 22,500	\$ 5,000	\$ 19,800	\$ 9,800	\$ 9,800	\$ 9,800
Other	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Expenditures	\$ 321,557	\$ 441,853	\$ 758,968	\$ 373,000	\$ 610,821	\$ 600,821	\$ 600,821	\$ 600,821
Net Change in Fund Balance	\$ 70,004	\$ 65,065	\$ (50,600)	\$ 142,000	\$ 175,959	\$ 185,959	\$ 185,959	\$ 185,959
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 362,932	\$ 409,442	\$ 324,577	\$ 551,442	\$ 727,401	\$ 913,360	\$ 1,099,319	\$ 1,285,278

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

Lynden School District  
 Finance & Operations  
 2024/2025

[List](#)

Finance (Budget Development)  
 Other Funds, Transportation Vehicle Fund

Type	21-22	22-23	23-24 (B)	23-24 (A)	24-25	25-26	26-27	27-28
Beginning Fund Balance	\$ 326,250	\$ 470,357	\$ 761,663	\$ 911,923	\$ 1,056,420	\$ 216,640	\$ 144,140	\$ 221,640
Local T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local NT	\$ 2,250	\$ 8,652	\$ 2,500	\$ 3,500	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500
State GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State SP	\$ 279,568	\$ 432,914	\$ 400,000	\$ 425,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Federal GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Ag	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Financing Sources	\$ 4,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 286,368	\$ 441,566	\$ 402,500	\$ 428,500	\$ 429,000	\$ 427,500	\$ 427,500	\$ 427,500
Expenditure, Large Buses	\$ 283,610	\$ -	\$ 1,000,000	\$ 284,003	\$ 377,003	\$ 175,000	\$ 175,000	\$ 350,000
Expenditure, Small Buses	\$ -	\$ -	\$ -	\$ -	\$ 141,777	\$ 300,000	\$ 150,000	\$ 150,000
Expenditure, Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 25,000	\$ 25,000	\$ 25,000
Expenditure, Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 283,610	\$ -	\$ 1,000,000	\$ 284,003	\$ 1,268,780	\$ 500,000	\$ 350,000	\$ 525,000
Net Change in Fund Balance	\$ 2,758	\$ 441,566	\$ (597,500)	\$ 144,497	\$ (839,780)	\$ (72,500)	\$ 77,500	\$ (97,500)
Prior Period Adjustment	\$ 141,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 470,357	\$ 911,923	\$ 164,163	\$ 1,056,420	\$ 216,640	\$ 144,140	\$ 221,640	\$ 124,140

**Budget Hearing & Proposed Adoption (August 15, 2024)**

<u>Fines, Fees, &amp; Meal Prices</u>	<u>2023/2024</u>	<u>2024/2025</u>	
Annual Technology Use Fee (non-refundable)	\$ 10.00	\$ 10.00	
Power Supply Replacement	\$ 10.00	\$ 10.00	
Display Replacement Cost (Actual, \$150)	\$ 75.00	\$ 75.00	
Laptop Replacement Cost (Actual, \$650)	\$ 300.00	\$ 300.00	
Secondary Lunch	\$ 3.50	\$ 3.75	USDA Paid Equity Lunch Tool
Elementary Lunch	\$ -	\$ -	HB 1238 in-effect for 23/24 & 24/25
Associated Student Body (ASB) Card	\$ 35.00	\$ 35.00	Free / reduced students eligible for
Social School Events	\$ 25.00	\$ 25.00	different pricing structure

**Associated Student Body (ASB) Information**

- \* HB 1238 requires annual review of access & participation for all students, providing opportunities to mitigate the impact of financial challenges
- \* The District, in partnership with the High School Student Council provided a report on progress to meet the requirement noted above
- \* The Student Council provided the District with its 24/25 budget, working in partnership with the District's Athletic Director
- \* A copy of the ASB Card and Athletic Participation Data is available on the District's website, or if you would like a copy, please let Ben know

Lynden School District  
 Finance & Operations  
 2024/2025

[List](#)

Finance (Budget Development)  
 Annual MSOC Disclosure

Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$ 4,232,668
Grades 9-12 Additional (Column I)	\$ 173,630
<b>* Total MSOC Allocation</b>	<b>\$ 4,406,298</b>

\*\* Objects of Expenditure from F-195

	Totals	Prg 01 *1	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 2,474,106	\$ 1,685,000	\$ 175,000	\$ 167,606	\$ 446,500
Object 7 - totals	\$ 5,137,725	\$ 1,461,146	\$ -	\$ -	\$ 3,676,579
Object 8 - totals	\$ 21,000	\$ -	\$ -	\$ -	\$ 21,000
Object 9 - totals	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000
<b>* Total Budgeted 5-9 Expenditures</b>	<b>\$ 7,702,831</b>				

\* Difference \$ (3,296,533)

\*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 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, 2024 through August 31, 2025.

_____ ESD Superintendent or Designee	_____ Signed Date
_____ OSPI Representative	_____ Signed Date

Lock and Print Date: 07/23/2024

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
<b>SECTION A: BUDGET SUMMARY</b>					
Total Revenues and Other Financing Sources	63,987,444	736,780	3,480,843	1,178,862	429,000
Total Appropriation (Expenditures)	63,558,479	560,821	3,458,573	699,268	1,268,780
Other Financing Uses--Transfers Out (G.L. 536)	428,965	XXXXX	0	150,000	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	0	175,959	22,270	329,594	-839,780
Beginning Total Fund Balance	5,779,923	551,442	2,185,423	154,538	1,056,420
Ending Total Fund Balance	5,779,923	727,401	2,207,693	484,132	216,640
<b>SECTION B: EXCESS LEVIES FOR 2025 COLLECTION</b>					
Excess levies approved by voters for 2025 collection	10,150,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2025 collection after rollback	10,150,000	XXXXX	3,259,000	0	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 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	3,440.29		3,403.24		3,437.00	
FTE Certificated Employees	235.178		225.970		232.433	
FTE Classified Employees	145.313		139.310		144.030	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	55,659,542		58,010,475		63,987,444	
Total Expenditures	55,822,835		59,123,176		63,558,479	
Total Beginning Fund Balance	5,308,681		3,832,235		5,779,923	
Total Ending Fund Balance	5,062,301		2,636,448		5,779,923	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	29,279,494	52.45	33,244,339	56.23	35,875,477	56.44
Federal Special Purpose Funding	2,999,089	5.37	1,124,172	1.90	0	0.00
Special Education Instruction	8,688,644	15.56	8,927,440	15.10	9,774,762	15.38
Vocational Instruction	2,119,575	3.80	2,056,190	3.48	1,883,593	2.96
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,139,231	3.83	1,849,384	3.13	2,896,538	4.56
Other Instructional Programs	201,859	0.36	1,169,112	1.98	1,405,476	2.21
Community Services	5,805	0.01	0	0.00	0	0.00
Support Services	10,389,139	18.61	10,752,539	18.19	11,722,633	18.44
Total - Program Groups	55,822,835	100.00	59,123,176	100.00	63,558,479	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	32,866,404	58.88	35,453,353	59.97	39,217,124	61.70
Teaching Support	8,308,702	14.88	8,739,568	14.78	8,117,934	12.77
Other Supportive Activities	7,821,305	14.01	8,170,461	13.82	9,110,760	14.33
Building Administration	2,861,487	5.13	3,239,615	5.48	3,504,944	5.51
Central Administration	3,703,076	6.63	3,520,179	5.95	3,607,717	5.68
Total - Activity Groups	55,822,835	100.00	59,123,176	100.00	63,558,479	100.00

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2022-2023	(2) % of Total	(3) Budget 2023-2024	(4) % of Total	(5) Budget 2024-2025	(6) % of Total
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	24,526,168	43.94	25,483,929	43.10	27,940,082	43.96
Classified Salaries	9,123,173	16.34	9,342,299	15.80	10,580,202	16.65
Employee Benefits and Payroll Taxes	13,247,814	23.73	13,008,248	22.00	13,954,484	21.96
Supplies, Instructional Resources and Noncapitalized Items	2,654,178	4.75	4,134,011	6.99	3,423,250	5.39
Purchased Services	5,991,909	10.73	7,048,189	11.92	7,497,461	11.80
Travel	133,980	0.24	76,500	0.13	78,000	0.12
Capital Outlay	145,612	0.26	30,000	0.05	85,000	0.13
Total - Objects	55,822,835	100.00	59,123,176	100.00	63,558,479	100.00



Lynden School District No.504  
 FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2022-2023	Budget 2/ 2023-2024	Budget 3/ 2024-2025
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	292.96	223.00	190.00
2. Grade 1	229.30	227.56	236.00
3. Grade 2	213.90	229.09	245.00
4. Grade 3	228.71	218.11	239.00
5. Grade 4	242.90	230.35	225.00
6. Grade 5	238.10	242.14	236.00
7. Grade 6	216.80	243.33	241.00
8. Grade 7	230.81	214.11	246.00
9. Grade 8	210.62	235.37	227.00
10. Grade 9	232.07	219.91	274.00
11. Grade 10	206.52	230.46	245.00
12. Grade 11 (excluding Running Start)	214.76	168.21	177.00
13. Grade 12 (excluding Running Start)	180.91	210.35	155.00
<b>14. SUBTOTAL</b>	<b>2,938.36</b>	<b>2,891.99</b>	<b>2,936.00</b>
15. Running Start	93.92	107.00	107.00
16. Dropout Reengagement Enrollment	22.11	18.00	18.00
17. ALE Enrollment	385.90	386.25	376.00
<b>18. TOTAL K-12</b>	<b>3,440.29</b>	<b>3,403.24</b>	<b>3,437.00</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
1. General Fund FTE Certificated Employees /4	235.18	225.97	232.433
2. General Fund FTE Classified Employees /4	145.31	139.31	144.030

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 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,401,692	7,810,479	9,102,503
2000   Local Nontax Support	766,806	397,000	505,680
3000   State, General Purpose	33,874,173	35,077,105	37,363,102
4000   State, Special Purpose	8,442,834	9,999,421	12,042,945
5000   Federal, General Purpose	48,007	35,000	35,000
6000   Federal, Special Purpose	4,986,264	3,581,470	3,662,214
7000   Revenues from Other School Districts	22,758	0	0
8000   Revenues from Other Entities	115,000	1,110,000	1,276,000
9000   Other Financing Sources	2,008	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>55,659,542</b>	<b>58,010,475</b>	<b>63,987,444</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	29,279,494	33,244,339	35,875,477
10   Federal Special Purpose Funding	2,999,089	1,124,172	0
20   Special Education Instruction	8,688,644	8,927,440	9,774,762
30   Vocational Education Instruction	2,119,575	2,056,190	1,883,593
40   Skill Center Instruction	0	0	0
50 and 60   Compensatory Education Instruction	2,139,231	1,849,384	2,896,538
70   Other Instructional Programs	201,859	1,169,112	1,405,476
80   Community Services	5,805	0	0
90   Support Services	10,389,139	10,752,539	11,722,633
<b>B. TOTAL EXPENDITURES</b>	<b>55,822,835</b>	<b>59,123,176</b>	<b>63,558,479</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>83,087</b>	<b>83,087</b>	<b>428,965</b>
<b>D. OTHER FINANCING USES (G.L.535) 2/</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)</b>	<b>-246,380</b>	<b>-1,195,787</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>			
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	0	50,000
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	1,283,342	100,000	1,250,000

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
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	75,000	500,000
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	0	0
G.L.890 Unassigned Fund Balance	851,438	1,157,235	1,479,923
G.L.891 Unassigned to Minimum Fund Balance Policy	2,632,841	2,500,000	2,500,000
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,308,681</b>	<b>3,832,235</b>	<b>5,779,923</b>
<b>G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)</b>	<b>XXXXX</b>	<b>XXXXX</b>	<b>XXXXX</b>
<b>ENDING FUND BALANCE</b>			
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	110,239	0	50,000
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	1,283,342	100,000	1,250,000
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	568,451	75,000	500,000
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	525,000	0	0
G.L.890 Unassigned Fund Balance	-215,928	-38,552	1,479,923

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2022-2023	(2) Budget 2023-2024	(3) Budget 2024-2025
G.L.891 Unassigned to Minimum Fund Balance Policy	2,791,198	2,500,000	2,500,000
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>5,062,301</b>	<b>2,636,448</b>	<b>5,779,923</b>

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.