



Community Solutions Committee Consensus Report



Charter

The Community Solutions Committee (CSC) is formed to address Lynden School District's facility challenges by engaging community perspectives and developing actionable solutions. The committee will validate facility needs, identify barriers to consensus, and recommend a prioritized plan for future improvements.

Through data-driven analysis and collaboration, the CSC will deliver a public recommendation to the Lynden School Board, balancing educational priorities with community expectations and forming the foundation for a future ballot measure. The committee is committed to transparency and fiscally responsible decision-making.



Meeting 01

To develop a shared understanding of Lynden School District, its facility needs, and community feedback.

- Reviewed the character of our District
- Established our charter
- Provided history of bond planning process
- Examined the State Study & Survey
- Reviewed enrollment trends and demographic data
- Identified key community concerns from past bond efforts to frame our thoughts throughout the life of this process:
 - Tax burden
 - District stewardship
 - Clarity in bond proposal cost and scope



Defining the Need

ENROLLMENT PROJECTIONS

EXISTING CONDITIONS				
School	Permanent Capacity	2022-23 Enrollment	2022-23 Delta	% 2022-23 Delta
Fisher ES	580	533	47	92
Isom ES	440	432	8	98
Vossbeck ES	440	489	(49)	111
Lynden MS	840	656	184	78
Lynden HS	740	870	(130)	118

PROJECTED CONDITIONS				
School	Permanent Capacity	Projected 2030-31 Enrollment	Projected 2030-31 Delta	% Projected Delta
Fisher ES	580	591	(11)	102
Isom ES	440	463	(23)	105
Vossbeck ES	440	466	(26)	106
Lynden MS	840	833	7	99
Lynden HS	740	965	(225)	130

FACILITY CONDITION

School	Year Built	Score
Lynden HS – Main Bldg	1980	60.76
Lynden HS – 300 Bldg	1980	61.98
Isom ES	1989	72.27
Lynden HS – 200 Bldg	1993	61.73
Vossbeck ES	1997	78.83
Lynden MS	2016	98.87
Fisher ES	2018	98.13



Meeting 02

Explore financial strategies and the various funding mechanisms and obtain a general understanding of the benefits and challenges of each.

- Reviewed School Construction Assistance Program (SCAP)
 - Funding gaps due to outdated state cost assumptions
 - Differences in funding eligibility for K-8 vs. 9-12 facilities
- Impact Fees
- Reviewed the benefits and challenges between bonds and capital levies
- Reviewed tax impact scenarios and bond election timelines



State Construction Assistance Program (SCAP)

SCHOOL CONSTRUCTION ASSISTANCE PROGRAM (SCAP)								
ESTIMATE OF STATE ASSISTANCE								
Lynden School District								
EVALUATED:	3/13/2024							
			MULTIPLIED TOGETHER					
	PROJECT	ELIGIBILITY (SF)	CCA	FAP	ESTIMATE	ESTIMATE W/ 12.5% SOFT COSTS	NOTES	Limiting Factor
K-8 DISTRICT ELIGIBILITY	ANY K-8 NEW SQUARE FOOTAGE FOR UNHOUSED STUDENTS (NEGATIVE NUMBER INDICATES OVERHOUSED)	(28,070)	\$ 375.00	64.59%	\$0	\$ -		N/A
	ANY K-8 MODERNIZATION OR REPLACEMENT (NEW-IN-LIEU) (NEGATIVE NUMBER INDICATES NO ELIGIBILITY)	26,178	\$ 375.00	64.59%	\$6,340,639	\$ 7,133,218.68		Elig CALC
9-12 DISTRICT ELIGIBILITY	ANY 9-12 NEW SQUARE FOOTAGE FOR UNHOUSED STUDENTS (NEGATIVE NUMBER INDICATES OVERHOUSED)	18,890	\$ 375.00	64.59%	\$4,575,394	\$ 5,147,318.39		N/A
	ANY 9-12 MODERNIZATION OR REPLACEMENT (NEW-IN-LIEU) (NEGATIVE NUMBER INDICATES NO ELIGIBILITY)	93,115	\$ 375.00	64.59%	\$22,553,617	\$ 25,372,819.05		Elig Space
Notes:								
1	THIS IS A PRELIMINARY ESTIMATE FOR PLANNING PURPOSES ONLY. ESTIMATES ARE REFINED AT D-4.							
2	ESTIMATES SHOWN HERE ARE FOR CONSTRUCTION COSTS PLUS AN ASSUMED 12.5% FOR RECOGNIZED 'SOFT COSTS'							
3	ENROLLMENT PROJECTIONS BASED ON OCTOBER	2019	HEADCOUNT (REPORT 1049)					
4	HANDICAPPED STUDENT COUNT BASED ON	2015-2016	HEADCOUNT					
5	CCA: CONSTRUCTION COST ALLOCATION FOR JULY	2024	RELEASE OF FUNDS					
6	%: THE FUNDING ASSISTANCE PERCENTAGE AS OF	64.59%	FOR	Lynden School District	SCHOOL DISTRICT			
7	INVENTORY AND IMPROVED SPACE DATA IS BASED ON THE		Current Report 3	Report 3 (STUDY & SURVEY, & OTHER DOCUMENTS AS AVAILABLE were also factored)				
8	SCAP-FUNDED MODERNIZATION PROJECTS, AND ALL PROJECT SCHEDULES, CAN BE SENSITIVE TO MANY THINGS. CONTACT YOUR REGIONAL COORDINATOR TO DISCUSS WHAT COULD AFFECT YOUR PROJECT.							

Capital Levy

Lynden School District No. 504		
TAX IMPACT ANALYSIS		
Capital Levy Collection Amount:	\$100,000,000	
Estimated 2027 Tax Rate Increase over 2026 (per \$1,000 assessed value):	\$2.85	
Assessed Value of Property	Annual Gross Property Tax Increase	Monthly Gross Property Increase
\$100,000	\$285.00	\$23.75
150,000	427.00	35.58
200,000	570.00	47.50
250,000	712.00	59.33
300,000	855.00	71.25
350,000	997.00	83.08
400,000	1,139.00	94.92
450,000	1,282.00	106.83
500,000	1,424.00	118.67
550,000	1,567.00	130.58
600,000	1,709.00	142.42
650,000	1,851.00	154.25
700,000	1,994.00	166.17
750,000	2,136.00	178.00
Qualified homeowners may apply for a senior exemption. Contact the Whatcom County Assessor at (360) 778-5050 with questions.		

Total Cost: \$100,000,000 (No Interest)
6-year collection of \$16,667,000 per year

Capital Bond

Lynden School District No. 504		
TAX IMPACT ANALYSIS		
Bond Authorization Amount:	\$100,000,000	
Estimated 2027 Bond Tax Rate Increase over 2026 New Bond Tax Rate (per \$1,000 assessed value):	\$0.90	
Assessed Value of Property	Annual Gross Property Tax Increase	Monthly Gross Property Increase
\$100,000	\$90.00	\$7.50
150,000	136.00	11.33
200,000	181.00	15.08
250,000	226.00	18.83
300,000	271.00	22.58
350,000	317.00	26.42
400,000	362.00	30.17
450,000	407.00	33.92
500,000	452.00	37.67
550,000	497.00	41.42
600,000	543.00	45.25
650,000	588.00	49.00
700,000	633.00	52.75
750,000	678.00	56.50
Qualified homeowners may apply for a senior exemption. Contact the Whatcom County Assessor at (360) 778-5050 with questions.		

Total Cost: \$175,106,000 (Includes Interest)
20-year debt repayment

Meeting 03

Develop a preferred conceptual design for a high school replacement and to review associated costs of a new high school, and the additions and systems improvements at Isom and Vossbeck.

- Reviewed both elementary school addition concepts and preliminary cost estimates
- Described the process of developing conceptual designs
- Described the process of reaching budget estimates



Isom Elementary



Vossbeck Elementary



LYNDEN SCHOOL DISTRICT
VOSSBECK ELEMENTARY

07/10/24

MAIN FLOOR PLAN

SCALE: 1" = 30'-0"



2026 - Elementary Budget

Isom Elementary

New Classrooms (Growth)	\$5,580,952
Expand Multi-Use (Growth)	\$2,857,143
Expand Gym	\$2,523,810
Add Fire Suppression System (Growth)	\$721,905
Replace HVAC	\$4,088,571
Replace Flooring	\$554,286
Replace Roof	\$1,292,381
Subtotal	\$17,619,048
Soft Cost Allowance (32.5%)	\$5,726,190
TOTAL	\$23,345,238

Vossbeck Elementary

New Classrooms (Growth)	\$5,580,952
Expand Multi-Use (Growth)	\$2,857,143
Upgrade HVAC	\$2,419,048
Replace Flooring	\$478,095
Replace Roof	\$1,448,571
Added Parking (Growth)	\$1,243,810
Subtotal	\$14,027,619
Soft Cost Allowance (32.5%)	\$4,558,976
TOTAL	\$18,586,595

Subtotal Elementaries \$41,931,833

SCAP Funding K-8 (\$7,133,218)

TOTAL Elementaries \$34,798,615

Preferred Option



Phasing Plan

PHASE 1

Construction Duration:
7 months, February thru August

- Track and football field improvements
- Remodel gymnasium, starts end of basketball season
- Build new PE support spaces and weight room

PHASE 2

Construction Duration:
14 months, July thru August

- Demo gym support, weight room, biotech and portables
- Buildout remaining school and performing arts center*
- Upgrade baseball and softball fields, August thru October

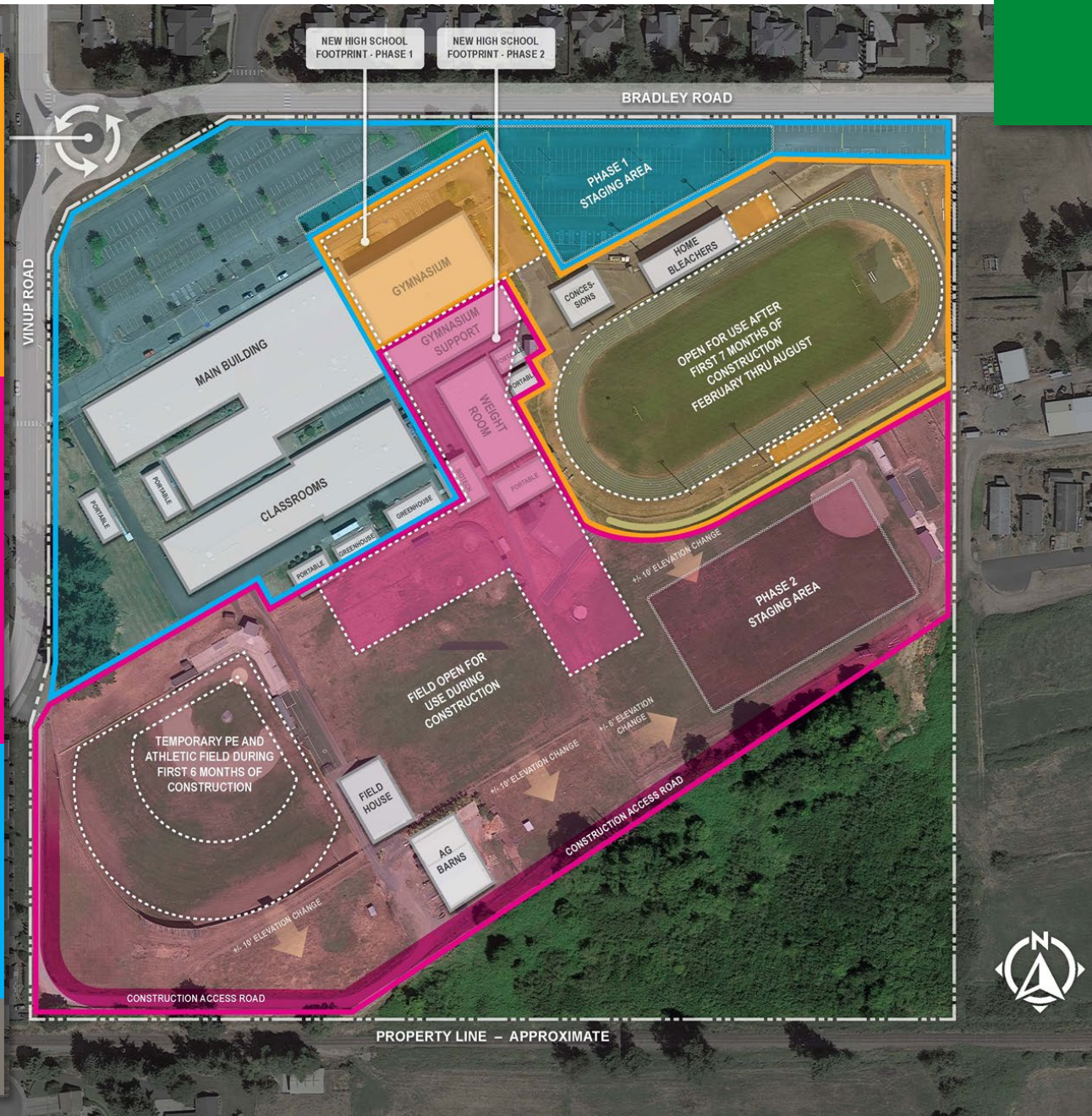
*PAC scope adds 3 months to the 14 month duration

PHASE 3

Construction Duration:
7 months, September thru March

- Demo existing buildings
- Build new parking lots
- New greenhouses

Total Construction Duration: 27 months



Budgeting Process

Lynden Proposed Design Capacity

1100 Students

1240 Core and Programs

196,699 SF GROSS TOTAL

Sehome Design Capacity

1200 Students

1200 Core and Programs

185,168 SF GROSS TOTAL

Ferndale Design Capacity

1350 Students

1600 Core and Programs

199,512 SF GROSS TOTAL

King Architecture & Dykeman Architecture 1-16-25							Lynden HS (Proposed)		Sehome HS (visioning level data)	Ferndale HS (complete)
Space	Existing Program Area (SF)	Existing Clrms Removed	Existing Clrms to Remain	New Program Area (SF)	New Clrms	Net Proposed Pgm Area (SF)	Net Clrms	Percent Increase	Net Program Areas (SF)	Net Program Areas (SF)
Core and Program Spaces										
Administration	2,550			650		3,200		25%	2,920	3,769
Counseling	2,574			0		2,574		0%	2,420	2,527
Learning Resource Center	4,488			2,152		6,640		48%	7,108	4,469
Culinary Arts	2,147	2		0	1	2,147	1	0%	1,900	2,057
Art	3,133	2		667	2	3,800	2	21%	3,888	3,381
Cafeteria / Student Commons	4,800			3,200		8,000		67%	7,600	9,490
Kitchen	1,668			532		2,200		32%	2,200	3,473
Music Rooms, Green Rm, Storage	2,896	1		3,104	2	6,000	2	107%	6,049	6,393
Wood Shop & Ag Shop	10,451	3		0	3	10,451	3	0%	6,720	30,207
Concessions	140			60		200		43%	180	192
Track Concessions / Restrooms	2,000					2,000				
Football shower / Team room	1,300					1,300				
Gym, Lockers, Mat Rm	24,750			2,250		27,000		9%	25,220	27,049
Weight Room Building (less RR's)	8,617			0		8,617		0%	3,200	3,017
Bio Tech Bldg (1 General Clrm & 1 Sci Rm)	2,520	2		0	2	2,520	2	0%		
Existing General Clrm & Support Areas (26 Clrms)	24,354								-	-
North Wing (less Circ & RR's - to be Repurp'd) (4 Clrms)	4,098	4							-	-
Middle Wing (less Circ & RR's - to be Repurp'd) (10 Clrms)	9,384	10			2	1,700	2		-	-
South Wing (less Circulation & RR's) (8 Clrms)	10,872	8			1	1,100	1		-	-
Portables (to be Demo'd) (2) CTE spaces in existing portables		9			1	1,100	1		-	-
Existing Science Clrms & Support Areas	7,648								-	-
Science Block (to be Repurp'd) (3 Science Clrms)	4,736	3							-	-
North Wing (less Circ & RR's - to be Repurp'd) (2 Science Clrms)	2,912	2							-	-
Misc.	5,000									
Portables										
Mech/Elect				12,000		12,000			11,187	19,388
Circulation	10,871			23,129		34,450		213%	33,873	39,114
Restrooms, Custodian (not including Couns & Admin)	2,445			1,055		3,500		43%	3,416	4,276
NEW CONSTRUCTION										
Mult-Use (Retractable Theater Seating Area)	0			4,000		4,000			-	-
PAC (House & Stage)	644			9,100		9,100			8,100	11,382
Total New Classroom Area	43,100									
New General Classroom Area (850SF/CLRM)				22,950	27	22,950	27		18,700	19,801
Resource classrooms (3 at 850 s.f. each)				2,550	3	2,550	3			
Science Classroom Area (6 Science Clrms 1,100 ea)				6,600	6	6,600	6		8,800	8,494
Science Prep Area (3 shared @ 400 ea)				1,200		1,200			1,600	542
New Shared Learning Space Areas (incl @ Science Areas)				9,800		9,800			9,600	3,227
Gross SF Totals (not including portables)	124,996	46	0	104,999	50	196,699	50		185,168	199,512



Lynden High School Budget

LHS Gross SF with PAC	196,699
LHS Gym SF	18,240
LHS with PAC Gross SF less Gym	178,459

New Building with PAC			
	UM	Cost/SF	Total
New Building with PAC	178,459	\$503	\$89,764,877
Energy Code Upgrade Allowance	178,459	\$7	\$1,249,213
Gym Renovation	See CA		\$5,400,000
Sitework	1	LS	\$13,000,000
Synthetic Football Field & Track	1	LS	\$3,500,000
Grandstand extension & upgrade	1	LS	\$750,000
Outdoor Field Upgrades	1	Allw	\$1,000,000
Subtotal			\$114,664,090
Design/Estimate Contingency (5 %)	0.05		\$5,733,205
Subtotal			\$120,397,295
Soft Cost allowance (32.5%)	0.325		\$39,129,121
Total			\$159,526,415

Exclusions & Clarifications

1. Assumes Sales tax covered by Soft Costs allowance
2. Tariff Cost or other Future escalation (unknown)
3. Assumes Builders Risk Insurance is covered in Soft Costs allowance
4. Excludes Storm infiltration vault systems
5. Excludes Over Excavation and Rock Excavation
6. Soft Cost percentage added by per request
7. Escalation projected through: 12/31/2026
8. "Soft cost" includes permitting, design fees, furnishings, and equipment



Meeting 04

Begin to establish project priorities based on actual costs and taxpayer impacts.

- Assessed cost breakdowns to determine project priority based on the tax burden of various scenarios including combinations of the following:
 - High school replacement
 - Performing Arts Center
 - Football field and stadium expansion
 - Softball and practice field upgrades
 - Isom Elementary addition and systems upgrades
 - Vossbeck Elementary addition and systems upgrades
- Explored tax impact ranges from \$80 to \$140 million
- Discussed the impacts of escalation



2026 - All Projects

LYNDEN HS

Replacement Facility	\$78,876,243
Performing Arts Center (PAC)	\$10,888,634
Energy Code Upgrade Allowance	\$1,249,213
Gym Renovation	\$5,400,000
Sitework	\$13,000,000
Synthetic Football Field & New Track	\$3,500,000
Grandstand extension & upgrade	\$750,000
Field Upgrades	\$1,000,000

Subtotal Lynden HS \$114,664,090

Design/Estimate Contingency (5%) \$5,733,205

Subtotal Lynden HS \$120,397,295

Soft Cost Allowance (32.5%) \$39,129,121

Subtotal Lynden HS \$159,526,415

SCAP Funding 9-12 (\$30,520,137)

TOTAL Lynden HS \$129,006,278

ISOM ES \$23,345,238

VOSSBECK ES \$18,586,595

Subtotal Elementaries \$41,931,833

SCAP Funding K-8 (\$7,133,218)

TOTAL Elementaries \$34,798,615

TOTAL ALL PROJECTS \$163,804,893



Nov. 2025 HS Bond

Feb. 2026 HS Bond

LYNDEN HS

Replacement Facility	\$78,876,243
Performing Arts Center (PAC)	\$10,888,634
Energy Code Upgrade Allowance	\$1,249,213
Gym Renovation	\$5,400,000
Sitework	\$13,000,000
Synthetic Football Field & New Track	\$3,500,000
Grandstand extension & upgrade	\$750,000
Field Upgrades	\$1,000,000
Subtotal Lynden HS	\$114,664,090
Design/Estimate Contingency (5%)	\$5,733,205
Subtotal Lynden HS	\$120,397,295
Soft Cost Allowance (32.5%)	\$39,129,121
Subtotal Lynden HS	\$159,526,415
SCAP Funding 9-12	(\$30,520,137)
TOTAL Lynden HS with PAC	\$129,006,278

LYNDEN HS

Replacement Facility	\$81,687,346
Performing Arts Center (PAC)	\$11,111,334
Energy Code Upgrade Allowance	\$1,249,213
Gym Renovation	\$5,700,000
Sitework	\$14,350,000
Synthetic Football Field & New Track	\$3,700,000
Grandstand extension & upgrade	\$800,000
Field Upgrades	\$1,000,000
Subtotal Lynden HS	\$119,597,893
Design/Estimate Contingency (5%)	\$5,979,895
Subtotal Lynden HS	\$125,577,788
Soft Cost Allowance (32.5%)	\$40,812,781
Subtotal Lynden HS	\$166,390,569
SCAP Funding 9-12	(\$30,520,137)
TOTAL Lynden HS with PAC	\$135,870,431

Δ 5.32%

Δ \$6,864,152

Note:
SCAP Funding has not been escalated for 2027



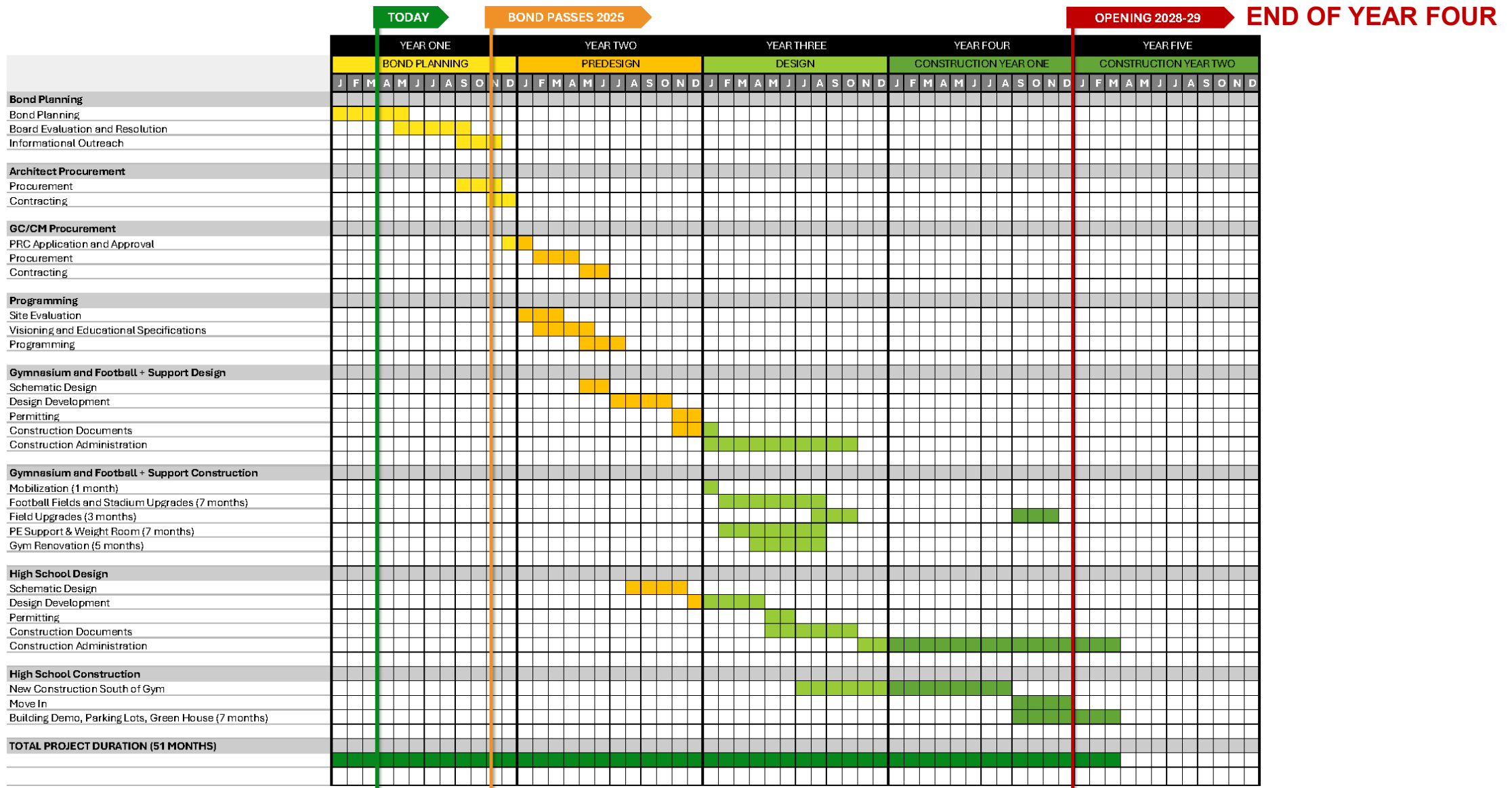
Meeting 05

Build consensus around a final recommendation and define next steps.

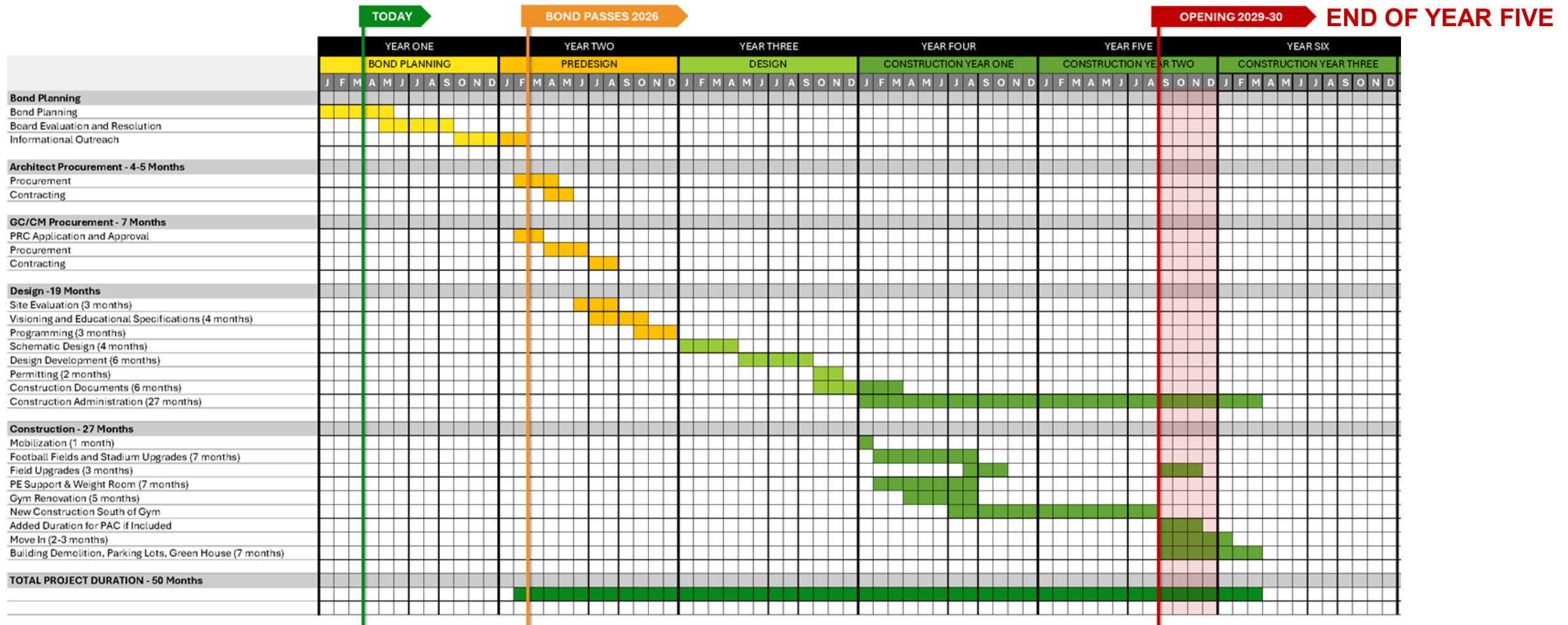
- Reviewed escalation impacts to the cost of each project
- Compared steady vs. variable bond repayment structures
- Confirmed the need for a simplified bond proposal to only include the high school
- Discussed follow-up needs for the Performing Arts Center and Judson Hall.
- Advised on further information needed to define current scope for systems upgrades given the recommendation not to add capacity at the elementary schools at this time



Project Timeline – Nov 2025



Project Timeline – Feb 2026



Nov. 2025 HS Bond

Feb. 2026 HS Bond

LYNDEN HS

Replacement Facility	\$78,876,243
Performing Arts Center (PAC)	\$10,888,634
Energy Code Upgrade Allowance	\$1,249,213
Gym Renovation	\$5,400,000
Sitework	\$13,000,000
Synthetic Football Field & New Track	\$3,500,000
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Subtotal Lynden HS	\$114,664,090
Design/Estimate Contingency (5%)	\$5,733,205
Subtotal Lynden HS	\$120,397,295
Soft Cost Allowance (32.5%)	\$39,129,121
Subtotal Lynden HS	\$159,526,415
SCAP Funding 9-12	(\$30,520,137)
TOTAL Lynden HS with PAC	\$129,006,278

LYNDEN HS

Replacement Facility	\$81,687,346
Performing Arts Center (PAC)	\$11,111,334
Energy Code Upgrade Allowance	\$1,249,213
Gym Renovation	\$5,700,000
Sitework	\$14,350,000
Synthetic Football Field & New Track	\$3,700,000
Grandstand extension & upgrade	\$800,000
Field Upgrades	\$1,000,000
Subtotal Lynden HS	\$119,597,893
Design/Estimate Contingency (5%)	\$5,979,895
Subtotal Lynden HS	\$125,577,788
Soft Cost Allowance (32.5%)	\$40,812,781
Subtotal Lynden HS	\$166,390,569
SCAP Funding 9-12	(\$30,520,137)
TOTAL Lynden HS with PAC	\$135,870,431

Δ 5.32%

Δ \$6,864,152

Note:
SCAP Funding has not been escalated for 2027



Nov. 2025, HS no PAC

Feb. 2026, HS no PAC

LYNDEN HS

Replacement Facility	\$78,876,243
Performing Arts Center (PAC)	\$0
Energy Code Upgrade Allowance	\$1,157,513
Gym Renovation	\$5,400,000
Sitework	\$12,500,000
Synthetic Football Field & New Track	\$3,500,000
Grandstand extension & upgrade	\$750,000
Field Upgrades	\$1,000,000
Subtotal Lynden HS	\$103,183,756
Design/Estimate Contingency (5%)	\$5,159,188
Subtotal Lynden HS	\$108,342,944
Soft Cost Allowance (32.5%)	\$35,211,457
Subtotal Lynden HS	\$143,554,401
SCAP Funding 9-12	(\$30,520,137)
TOTAL Lynden HS	\$113,034,263

LYNDEN HS

Replacement Facility	\$81,687,346
Performing Arts Center (PAC)	\$0
Energy Code Upgrade Allowance	\$1,157,513
Gym Renovation	\$5,700,000
Sitework	\$13,850,000
Synthetic Football Field & New Track	\$3,700,000
Grandstand extension & upgrade	\$800,000
Field Upgrades	\$1,000,000
Subtotal Lynden HS	\$107,894,859
Design/Estimate Contingency (5%)	\$5,394,743
Subtotal Lynden HS	\$113,289,602
Soft Cost Allowance (32.5%)	\$36,819,121
Subtotal Lynden HS	\$150,108,723
SCAP Funding 9-12	(\$30,520,137)
TOTAL Lynden HS	\$119,588,585

Δ 5.79%

Δ \$6,554,322

Note:
SCAP Funding has not been escalated for 2027



Consensus Statement

Bond Scope Recommendation

- Simplified, high school-only bond to focus on the district's most urgent needs
 - Facility condition
 - Enrollment growth
 - Educational environments
- Early action could yield savings through earlier procurement.

Performing Arts Center (PAC)

- Suggest engaging community to help inform decision on PAC
- New high school will include adequate space for performing arts programs
- HS site design to accommodate inclusion of a PAC

Elementary School Heating and Ventilation

- Original bond included upgrades due to planned expansion
- "Repair and maintain" approach is now recommended

Tax Strategy

- Strong recommendation to keep tax increase near \$1.00 per \$1,000
- Total bond should be narrow in scope to fully fund high school replacement without overburdening taxpayers

Measured approach that focuses on the district's most pressing facility needs while prioritizing student needs.



\$120MM – Steady Bond Rate

	(in 1,000's)													Projected Tax Rates				
Levy Year	Bond Assessed Value	Debt Service						EP&O Levy		Total of All Levies	% Change All Levies	Levy Year	Existing Debt	New Bonds	Total Bonds	EP&O Levy	Combined Tax Rates	
		Existing Debt	Refunding Savings	2026 Issue	2027 Issue	2028 Issue	Total Bonds											
2025	\$5,409,726	\$3,259	(\$0)	\$0	\$0	\$0	\$3,299	\$10,265	(1)	\$13,564	--	2025	\$0.60	\$0.00	\$0.61	\$1.90	\$2.51	
2026	5,626,100	3,328	(148)	0	0	0	3,180	10,750	(2)	13,930	2.7%	2026	0.59	0.00	0.57	1.91	2.48	
2027	5,851,129	3,393	(148)	6,390	0	0	9,635	11,400		21,035	51.0%	2027	0.58	1.09	1.65	1.95	3.60	
2028	6,085,159	3,462	(148)	1,759	4,893	0	9,965	12,075		22,040	4.8%	2028	0.57	1.09	1.64	1.98	3.62	
2029	6,328,551	3,528	(148)	2,344	2,206	2,373	10,302	12,558		22,860	3.7%	2029	0.56	1.09	1.63	1.98	3.61	
2030	6,581,678	3,601	(148)	2,435	2,306	2,456	10,649	13,060		23,709	3.7%	2030	0.55	1.09	1.62	1.98	3.60	
2031	6,844,930	3,669	(152)	2,534	2,395	2,554	11,001	13,583		24,584	3.7%	2031	0.54	1.09	1.61	1.98	3.59	
2032	7,118,712	3,745	(151)	2,637	2,488	2,662	11,381	14,126	25,507	3.8%	2032	0.53	1.09	1.60	1.98	3.58		
2033	7,403,446	3,821	(149)	2,738	2,590	2,766	11,766	14,691	26,457	3.7%	2033	0.52	1.09	1.59	1.98	3.57		
2034	7,699,569	3,897	(152)	2,851	2,690	2,879	12,165	15,279	27,443	3.7%	2034	0.51	1.09	1.58	1.98	3.56		
2035	8,007,536	3,976	0	2,966	2,797	2,993	12,732	15,890	28,621	4.3%	2035	0.50	1.09	1.59	1.98	3.57		
2036	8,327,823	0	0	3,082	2,916	3,108	9,105	16,525	25,631	-10.4%	2036	0.00	1.09	1.09	1.98	3.08		
2037	8,660,921	0	0	3,208	3,025	3,238	9,471	17,186	26,658	4.0%	2037	0.00	1.09	1.09	1.98	3.08		
2038	9,007,343	0	0	3,334	3,150	3,368	9,851	17,874	27,725	4.0%	2038	0.00	1.09	1.09	1.98	3.08		
2039	9,367,621	0	0	3,469	3,274	3,500	10,242	18,589	28,831	4.0%	2039	0.00	1.09	1.09	1.98	3.08		
2040	9,742,311	0	0	3,606	3,405	3,640	10,652	19,332	29,984	4.0%	2040	0.00	1.09	1.09	1.98	3.08		
2041	10,131,989	0	0	3,751	3,544	3,781	11,077	20,106	31,183	4.0%	2041	0.00	1.09	1.09	1.98	3.08		
2042	10,537,253	0	0	3,903	3,684	3,933	11,520	20,910	32,430	4.0%	2042	0.00	1.09	1.09	1.98	3.08		
2043	10,958,728	0	0	4,054	3,834	4,093	11,981	21,746	33,728	4.0%	2043	0.00	1.09	1.09	1.98	3.08		
2044	11,397,063	0	0	4,220	3,988	4,256	12,463	22,616	35,080	4.0%	2044	0.00	1.09	1.09	1.98	3.08		
2045	11,852,930	0		4,389	4,143	4,429	12,962	23,521	36,483	4.0%	2045	0.00	1.09	1.09	1.98	3.08		
2046	12,327,032	0		0	8,875	4,602	13,478	24,462	37,939	4.0%	2046	0.00	1.09	1.09	1.98	3.08		
2047	12,820,099	0		0	9,227	4,794	14,021	25,440	39,461	4.0%	2047	0.00	1.09	1.09	1.98	3.08		
2048	13,332,888	0		0	0	10,340	10,340	26,458	36,798	-6.7%	2048	0.00	0.78	0.78	1.98	2.76		
2049	13,866,188	0		0	0	0	0	27,516	27,516	-25.2%	2049	0.00	0.00	0.00	1.98	1.98		
2050	14,420,821	0		0	0	0	0	28,617	28,617	4.0%	2050	0.00	0.00	0.00	1.98	1.98		

Total Debt Service:	(\$1,344)	\$63,669	\$75,429	\$75,765	\$213,519
Total Interest:		\$25,004	\$36,134	\$36,640	\$97,777
Net Interest Cost:		4.71%	5.86%	5.83%	

LYN_249_120MMBond_level_tax_rate_for_new_bonds



\$120MM

Lynden School District No. 504

TAX IMPACT ANALYSIS

Bond Authorization Amount:

\$120,000,000

Estimated 2027 Bond Tax Rate Increase over 2026 New Bond Tax Rate
(per \$1,000 assessed value): \$1.09

Assessed Value of Property	Annual Gross Property Tax Increase	Monthly Gross Property Increase
\$100,000	\$109.00	\$9.08
150,000	164.00	13.67
200,000	218.00	18.17
250,000	273.00	22.75
300,000	328.00	27.33
350,000	382.00	31.83
400,000	437.00	36.42
450,000	491.00	40.92
500,000	546.00	45.50
550,000	601.00	50.08
600,000	655.00	54.58
650,000	710.00	59.17
700,000	764.00	63.67
750,000	819.00	68.25

Qualified homeowners may apply for a senior exemption.
Contact the Whatcom County Assessor at (360) 778-5050 with questions.

- Total Est. Cost: \$213,159,000
(includes interest)
- 20-year debt repayment
- Assumes a 4% annual assessed
property value increase



Discussion

