



LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Budget Hearing & Adoption For the Board Meeting of August 7, 2025

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Finance (Budget Development)
Budget Hearing & Adoption



LYNDEN
SCHOOL DISTRICT
Tradition + Pride + Excellence

Budget Hearing & Proposed Adoption (August 7, 2025)

	<u>2024/2025</u>	<u>2025/2026</u>	<u>% Change 24/25</u>
	<u>(F195)</u>	<u>(F195)</u>	<u>to 25/26</u>
* Authorized Expenditures			
General Fund	\$ 63,558,479	\$ 67,699,309	6.51%
Capital Projects Fund	\$ 699,268	\$ 875,000	25.13%
Debt Service Fund	\$ 4,043,573	\$ 3,749,135	-7.28%
Associated Student Body Fund *1	\$ 610,821	\$ 663,553	8.63%
Transportation Vehicle Fund	\$ 1,268,780	\$ 1,050,000	-17.24%
*Student Enrollment & Staffing FTE			
Total Enrollment (Excluding Running Start & Impact)	3,513.00	3,570.00	1.62%
Total Certificated Staff	232.43	237.50	2.18%
Total Classified Staff	144.03	150.69	4.63%
* General Fund Information			
Projected Beginning Fund Balance	\$ 5,779,623	\$ 6,292,960	8.88%
Total Revenue	\$ 64,016,812	\$ 66,801,004	4.35%
Total Staffing (\$)	\$ 52,474,768	\$ 56,166,553	7.04%
Total MSOC's *1	\$ 11,083,711	\$ 11,532,756	4.05%
Total Expenditures	\$ 63,558,479	\$ 67,699,309	6.51%
Other Financing Activity	\$ (458,333)	\$ (353,086)	-22.96%
Projected Change in Fund Balance	\$ -	\$ (1,251,391)	n/a
Projected Ending Fund Balance	\$ 5,779,623	\$ 5,041,569	-12.77%

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

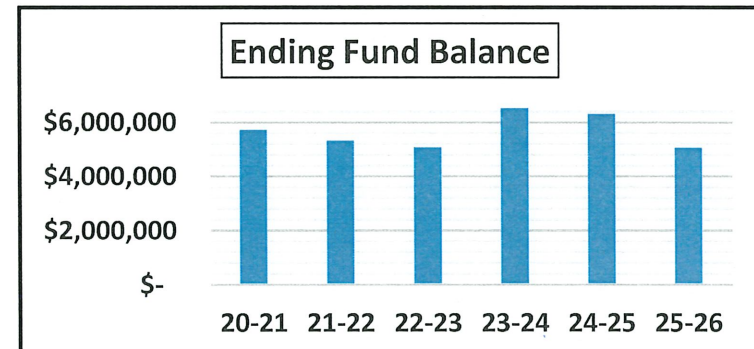
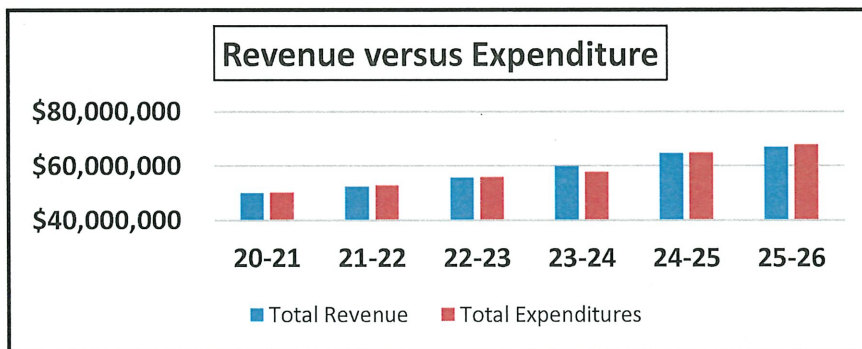


LYNDEN

SCHOOL DISTRICT

Tradition + Pride + Excellence

Type	20-21	21-22	22-23	23-24	24-25	25-26
Beginning Fund Balance	\$ 6,183,824	\$ 5,709,754	\$ 5,308,681	\$ 5,062,301	\$ 7,127,574	\$ 6,292,960
Total Revenue	\$ 50,001,481	\$ 52,338,828	\$ 55,659,542	\$ 59,914,097	\$ 64,620,932	\$ 66,801,004
Expenditure, Staffing	\$ 40,509,656	\$ 43,845,839	\$ 46,897,155	\$ 47,768,381	\$ 52,564,654	\$ 56,166,552
Expenditure, MSOC's	\$ 9,658,706	\$ 8,810,974	\$ 8,925,679	\$ 9,932,845	\$ 11,933,807	\$ 11,532,756
Expenditure, Adjustments/Rounding	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ 1
Total Expenditures	\$ 50,168,362	\$ 52,656,813	\$ 55,822,835	\$ 57,701,227	\$ 64,673,461	\$ 67,699,309
Other Financing Uses, GF to CPF	\$ -	\$ -	\$ -	\$ -	\$ (675,000)	\$ (250,000)
Other Financing Uses, GF to DSF	\$ (307,189)	\$ (83,087)	\$ (83,087)	\$ (147,598)	\$ (107,086)	\$ (103,086)
Net Change in Fund Balance	\$ (474,070)	\$ (401,072)	\$ (246,380)	\$ 2,065,273	\$ (834,615)	\$ (1,251,391)
Prior Period Adjustment / Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 5,709,754	\$ 5,308,682	\$ 5,062,301	\$ 7,127,574	\$ 6,292,960	\$ 5,041,569
Fund Balance, as % of Total Expenditure	11.38%	10.08%	9.07%	12.35%	9.73%	7.45%



Lynden School District
Finance & Operations
2025/2026

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Finance (Budget Development)
Enrollment, District

	<u>Prior Years</u>					<u>Curr Yr</u>	<u>Actual Enrollment</u>	<u>Forecast</u>		
	19-20	20-21	21-22	22-23	23-24	24-25	25-26	26-27	27-28	28-29
<u>Enrollment, K-12</u>										
Kindergarten	291	231	229	246	247	215	200	204	208	212
1	275	242	242	250	262	258	227	209	213	218
2	275	261	244	245	257	276	267	234	216	220
3	273	246	262	255	249	272	291	277	243	224
4	270	252	257	267	260	254	274	296	282	248
5	256	255	249	264	261	264	265	273	295	281
6	256	236	263	259	282	267	273	271	280	302
7	254	245	229	268	259	290	276	277	275	284
8	293	244	250	245	274	264	304	281	282	280
9	266	298	252	268	261	293	282	325	301	302
10	276	257	297	245	266	260	283	279	321	297
11	191	190	213	242	203	216	203	230	226	260
12	156	171	190	199	211	175	188	175	198	195
Enrollment (before TK)	3,332	3,128	3,177	3,254	3,292	3,305	3,334	3,333	3,341	3,324
Transitional Kindergarten	0	0	0	70	70	46	76	76	76	76
Enrollment (Incl TK)	3,332	3,128	3,177	3,324	3,362	3,350	3,410	3,409	3,417	3,400
Running Start	124	150	110	94	117	130	125	125	125	125
Dropout, Reengagement	17	20	19	22	26	37	35	35	35	35
Enrollment (K-12, TK, RS/RE)	3,473	3,298	3,307	3,440	3,505	3,517	3,570	3,569	3,577	3,560

Lynden School District
Finance & Operations
2025/2026

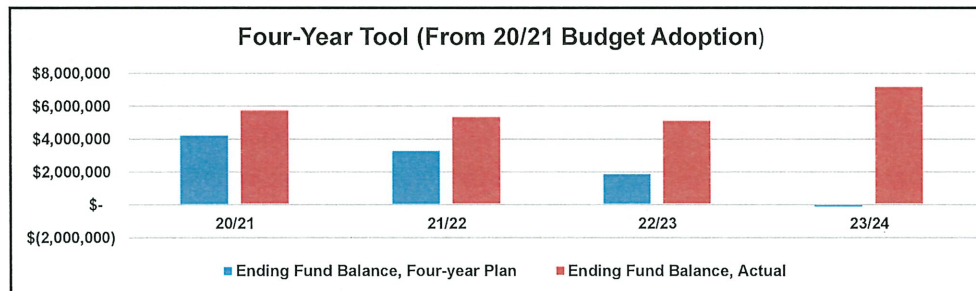
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Finance (Budget Development)
Four-Year Template

	<u>25/26</u>	<u>26/27</u>	<u>27/28</u>	<u>28/29</u>
Beginning Fund Balance	\$ 6,292,960	\$ 5,041,569	\$ 2,985,384	\$ 136,351
Revenue				
1000 - Local Taxes	\$ 10,429,039	\$ 10,637,620	\$ 10,850,372	\$ 11,067,380
2000 - Local Nontax	\$ 575,681	\$ 575,681	\$ 575,681	\$ 575,681
3000 - State, General Purpose	\$ 38,738,806	\$ 39,513,582	\$ 40,303,854	\$ 41,109,931
4000 - State, Special Purpose	\$ 12,869,168	\$ 13,126,551	\$ 13,389,082	\$ 13,656,864
5000 - Federal, General Purpose	\$ 44,367	\$ 44,367	\$ 44,367	\$ 44,367
6000 - Federal, Special Purpose	\$ 2,867,943	\$ 2,925,302	\$ 2,983,808	\$ 3,043,484
7000 - Other Districts	\$ -	\$ -	\$ -	\$ -
8000 - Other Entities	\$ 1,276,000	\$ 1,276,000	\$ 1,276,000	\$ 1,276,000
9000 - Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 66,801,004	\$ 68,099,103	\$ 69,423,164	\$ 70,773,707
Expenditures				
00 - Regular Instruction	\$ 37,927,876	\$ 39,065,712	\$ 40,237,684	\$ 41,444,814
10 - Federal Special Purpose	\$ -	\$ -	\$ -	\$ -
20 - Special Education Instruction	\$ 10,589,826	\$ 10,907,521	\$ 11,234,746	\$ 11,571,789
30 - Vocational Education	\$ 2,197,433	\$ 2,263,356	\$ 2,331,257	\$ 2,401,194
40 - Skills Center	\$ -	\$ -	\$ -	\$ -
50/60 - Compensatory Education	\$ 3,106,249	\$ 3,199,436	\$ 3,295,420	\$ 3,394,282
70 - Other Instruction	\$ 1,454,611	\$ 1,498,249	\$ 1,543,197	\$ 1,589,493
80 - Community Services	\$ -	\$ -	\$ -	\$ -
90 - Support Services	\$ 12,423,314	\$ 12,796,013	\$ 13,179,894	\$ 13,575,291
Total Expenditure	\$ 67,699,309	\$ 69,730,288	\$ 71,822,197	\$ 73,976,863
Other Financing Sources	\$ 353,086	\$ 425,000	\$ 450,000	\$ 475,000
Ending Fund Balance	\$ 5,041,569	\$ 2,985,384	\$ 136,351	\$ (3,541,805)

General Fund

	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>
Ending Fund Balance, Four-year Plan	\$ 4,218,703	\$ 3,258,497	\$ 1,831,498	\$ (140,032)
Ending Fund Balance, Actual	\$ 5,709,754	\$ 5,308,682	\$ 5,062,301	\$ 7,127,574

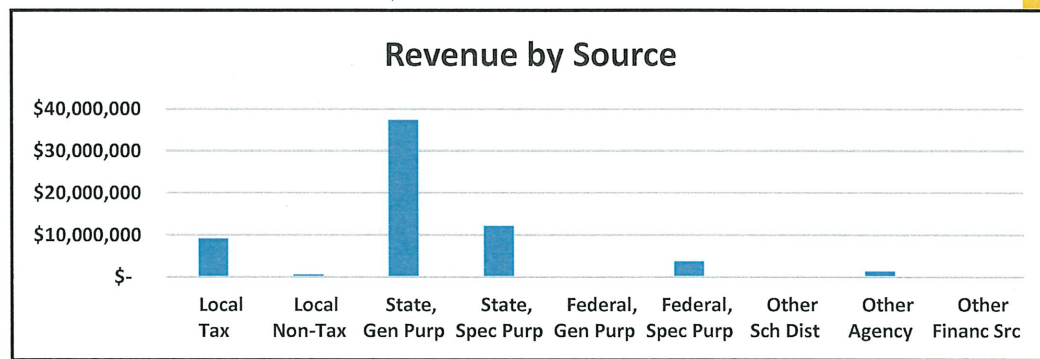
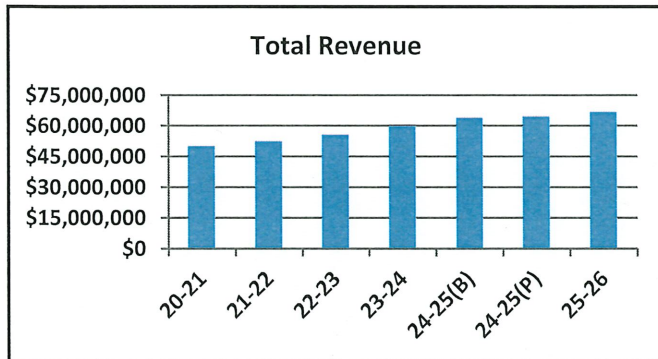


Finance (Budget Development)
Revenues, Summary

Type	20-21	21-22	22-23	23-24	24-25(B)	24-25(P)	25-26
Local Tax	\$ 6,049,109	\$ 7,002,215	\$ 7,401,692	\$ 7,782,380	\$ 9,102,502	\$ 9,137,848	\$ 10,429,039
Local Non-Tax	\$ 429,912	\$ 653,697	\$ 766,806	\$ 682,386	\$ 500,681	\$ 696,741	\$ 575,681
State, Gen Purp	\$ 31,614,760	\$ 30,402,208	\$ 33,874,173	\$ 35,646,551	\$ 37,363,102	\$ 37,240,362	\$ 38,738,805
State, Spec Purp	\$ 7,592,827	\$ 7,764,919	\$ 8,442,834	\$ 11,062,624	\$ 12,042,945	\$ 12,768,641	\$ 12,869,169
Federal, Gen Purp	\$ 38,755	\$ 47,880	\$ 48,007	\$ 49,397	\$ 44,367	\$ 4,742	\$ 44,367
Federal, Spec Purp	\$ 4,094,155	\$ 6,356,168	\$ 4,986,264	\$ 4,402,983	\$ 3,687,214	\$ 3,501,085	\$ 2,867,943
Other Sch Dist	\$ -	\$ -	\$ 22,758	\$ 29,565	\$ -	\$ -	\$ -
Other Agency	\$ 100,080	\$ 110,262	\$ 115,000	\$ 255,274	\$ 1,276,000	\$ 1,271,513	\$ 1,276,000
Other Financ Src	\$ 81,882	\$ 1,480	\$ 2,008	\$ 2,936	\$ -	\$ -	\$ -
Total Revenue	\$ 50,001,481	\$ 52,338,828	\$ 55,659,542	\$ 59,914,097	\$ 64,016,812	\$ 64,620,932	\$ 66,801,004

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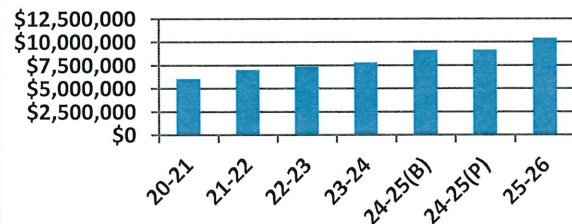


Finance (Budget Development)
Revenues, Summary

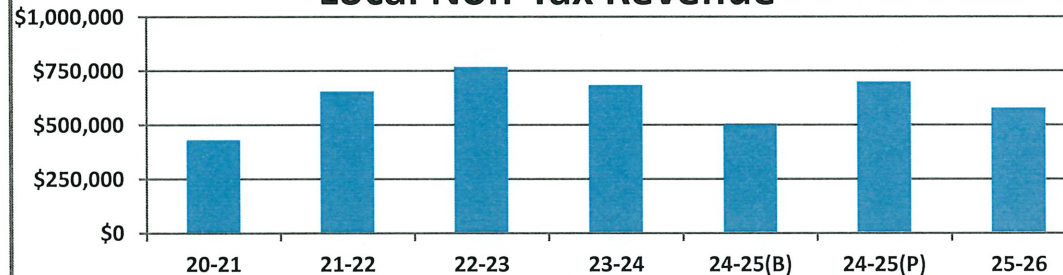
Type	20-21	21-22	22-23	23-24	24-25(B)	24-25(P)	25-26
Levy	\$ 6,048,770	\$ 7,001,875	\$ 7,401,321	\$ 7,781,999	\$ 9,102,147	\$ 9,151,295	\$ 10,428,600
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,802)	\$ -
Timber Excise	\$ 339	\$ 339	\$ 371	\$ 381	\$ 355	\$ 355	\$ 439
Local Tax Revenue	\$ 6,049,109	\$ 7,002,215	\$ 7,401,692	\$ 7,782,380	\$ 9,102,502	\$ 9,137,848	\$ 10,429,039
Fall Levy, Voted Level	n/a	n/a	n/a	n/a	n/a	\$ 8,080,330	\$ 10,264,583
Fall Levy, Budget	n/a	n/a	n/a	n/a	n/a	\$ 3,775,841	\$ 4,516,269
Spring Levy, Voted Level	n/a	n/a	n/a	n/a	n/a	\$ 10,264,583	\$ 10,750,000
Spring Levy, Budget	n/a	n/a	n/a	n/a	n/a	\$ 5,375,454	\$ 5,912,306
Tuition	\$ 18,562	\$ 40,440	\$ 42,138	\$ 35,825	\$ 40,000	\$ 35,000	\$ 40,000
Sales (Non FS)	\$ 9,049	\$ 23,292	\$ 47,624	\$ 27,460	\$ 35,000	\$ 25,000	\$ 35,000
Sales (FS)	\$ 1,042	\$ 59,612	\$ 359,533	\$ 243,105	\$ 218,681	\$ 240,000	\$ 240,000
Investment Earnings	\$ 52,033	\$ 33,516	\$ 73,291	\$ 154,635	\$ 75,000	\$ 179,000	\$ 128,681
Donations	\$ 102,456	\$ 155,219	\$ 150,234	\$ 176,815	\$ 100,000	\$ 150,000	\$ 100,000
Fines/Fees	\$ 1,134	\$ 1,888	\$ 2,190	\$ 4,680	\$ 1,000	\$ 1,000	\$ 1,000
Rental	\$ -	\$ 5,881	\$ 5,475	\$ 8,451	\$ 10,000	\$ 10,000	\$ 10,000
Insurance Recovery	\$ 195,440	\$ 294,403	\$ 31,391	\$ -	\$ 1,000	\$ -	\$ 1,000
Miscellaneous	\$ 22,570	\$ 11,780	\$ 27,275	\$ 2,723	\$ 20,000	\$ 56,741	\$ 20,000
E-Rate (new to Federal 24/25)	\$ 27,627	\$ 27,665	\$ 27,653	\$ 28,692	\$ -	\$ -	\$ -
Local Non-Tax Rev	\$ 429,912	\$ 653,697	\$ 766,806	\$ 682,386	\$ 500,681	\$ 696,741	\$ 575,681

Local Revenue

Local Tax Revenue

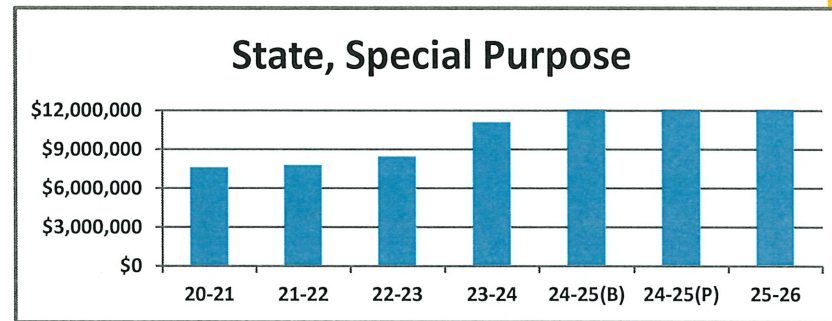
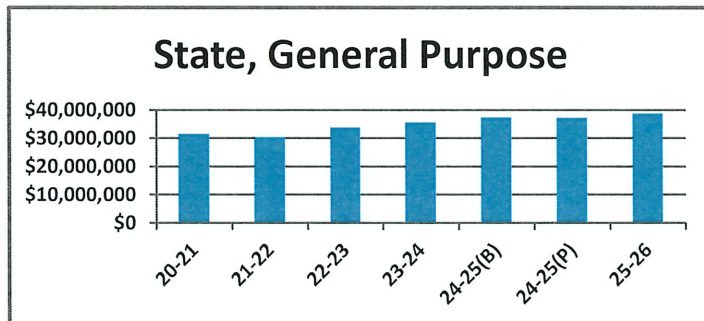


Local Non-Tax Revenue



Finance (Budget Development)
Revenues, Summary

Type	20-21	21-22	22-23	23-24	24-25(B)	24-25(P)	25-26
Apport (BEA)	\$ 29,866,309	\$ 29,272,717	\$ 32,813,331	\$ 34,859,616	\$ 36,492,153	\$ 36,389,690	\$ 37,590,481
Apport (Spec Educ)	\$ 779,584	\$ 812,711	\$ 798,301	\$ 786,934	\$ 870,949	\$ 850,672	\$ 1,148,325
Apport (Enr HH)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Effort Assist	\$ 968,867	\$ 316,780	\$ 262,541	\$ -	\$ -	\$ -	\$ -
State Forest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Open	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State, General Purpose	\$ 31,614,760	\$ 30,402,208	\$ 33,874,173	\$ 35,646,551	\$ 37,363,102	\$ 37,240,362	\$ 38,738,805
Transition to Kindergarten	\$ -	\$ -	\$ -	\$ 242,370	\$ 978,001	\$ 961,798	\$ 1,013,807
Special Educ (K-12)	\$ 4,755,790	\$ 4,667,704	\$ 5,127,087	\$ 6,482,878	\$ 6,485,662	\$ 6,521,590	\$ 6,849,036
Special Educ (Safety Net)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Educ (0-2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAP (Regular)	\$ 680,491	\$ 666,084	\$ 556,492	\$ 1,032,016	\$ 1,094,224	\$ 1,092,311	\$ 1,116,764
LAP (HP)	\$ -	\$ -	\$ -	\$ -	\$ 189,068	\$ 189,068	\$ -
NBTPS	\$ 179,416	\$ 222,023	\$ 213,415	\$ 145,630	\$ 219,300	\$ 175,000	\$ 179,375
Special Educ (Inclusionary)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TPEP (5808)	\$ -	\$ -	\$ -	\$ 8,141	\$ 11,000	\$ -	\$ 11,000
Building Bridges, 9th (5812)	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ 12,000
OSSI_Fisher (5814)	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 39,479	\$ -
Special/Pilot (58xx)	\$ -	\$ -	\$ -	\$ 105,339	\$ -	\$ -	\$ -
Special/Pilot (5831)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transitional Biling	\$ 593,039	\$ 583,554	\$ 674,993	\$ 809,313	\$ 845,039	\$ 873,878	\$ 891,941
Highly Capable	\$ 97,322	\$ 98,050	\$ 90,930	\$ 113,483	\$ 118,272	\$ 119,468	\$ 122,609
Child Nutrition	\$ 23,551	\$ 38,369	\$ 16,381	\$ 158,363	\$ 17,580	\$ 384,822	\$ 375,000
Pupil Transportation	\$ 1,242,425	\$ 1,460,282	\$ 1,763,536	\$ 1,965,091	\$ 2,037,799	\$ 2,199,604	\$ 2,254,594
Pupil Transportation-ESSER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other State, \$50 one-time only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,425	\$ -
Other State	\$ 20,792	\$ 28,853	\$ -	\$ -	\$ -	\$ 42,198	\$ 43,042
State, Special Purpose	\$ 7,592,827	\$ 7,764,919	\$ 8,442,834	\$ 11,062,624	\$ 12,042,945	\$ 12,768,641	\$ 12,869,169



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Finance (Budget Development)
Revenues, Summary

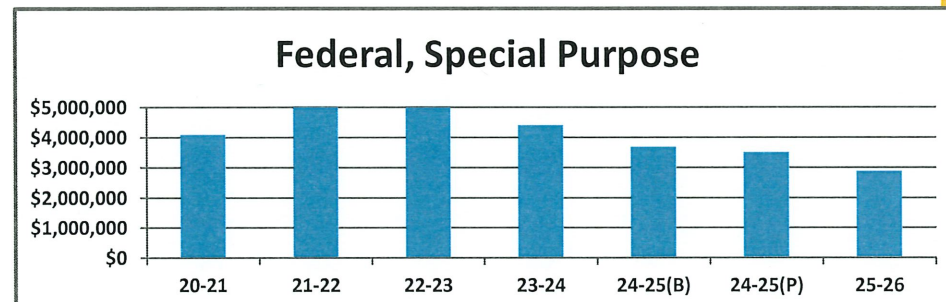
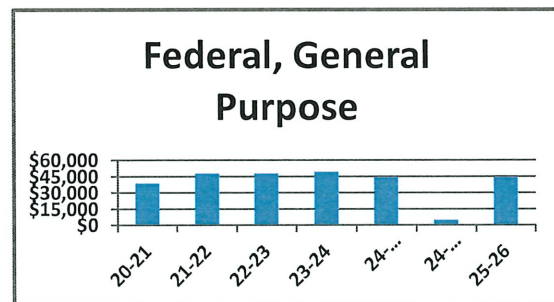
Type	20-21	21-22	22-23	23-24	24-25(B)	24-25(P)	25-26
Impact Aid (BEA)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Impact Aid (SP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Forest	\$ 38,755	\$ 47,880	\$ 48,007	\$ 49,397	\$ 44,367	\$ 4,742	\$ 44,367
Other State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal, General Purpose	\$ 38,755	\$ 47,880	\$ 48,007	\$ 49,397	\$ 44,367	\$ 4,742	\$ 44,367

COVID Response Funds, Total	\$ 1,442,753	\$ 2,893,462	\$ 2,029,742	\$ 604,384	\$ -	\$ -	\$ -
TK, Federally Funded 23/24	\$ -	\$ -	\$ -	\$ 516,750	\$ -	\$ -	\$ -
Special Educ (IDEA)	\$ 772,284	\$ 755,321	\$ 822,382	\$ 860,707	\$ 825,000	\$ 915,914	\$ 825,000
Special Educ (Presc)	\$ -	\$ -	\$ -	\$ 20,922	\$ -	\$ -	\$ -
Special Educ (Safety Net)	\$ -	\$ -	\$ -	\$ 25,392	\$ 250,000	\$ 360,000	\$ 275,000
Perkins	\$ 23,147	\$ 20,878	\$ 23,174	\$ 37,439	\$ 17,000	\$ 26,017	\$ 17,000
Title I (OSPI)	\$ 344,285	\$ 453,503	\$ 410,405	\$ 646,706	\$ 646,443	\$ 688,490	\$ 596,443
Title IV (*1)	\$ -	\$ -	\$ -	\$ 33,909	\$ -	\$ -	\$ -
Title I (FIT, Fisc Ag)	\$ -	\$ -	\$ -	\$ 9,200	\$ -	\$ -	\$ -
Rural Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,113	\$ -
TPQ	\$ 50,957	\$ 120,428	\$ 113,587	\$ 43,153	\$ 150,000	\$ 179,186	\$ 75,000
Migrant	\$ 74,177	\$ 141,819	\$ 176,563	\$ 110,256	\$ 125,000	\$ 84,865	\$ -
LEP	\$ 32,511	\$ 28,275	\$ 64,166	\$ 11,875	\$ 40,000	\$ 40,000	\$ -
Day Care (CACFP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Comm Svcs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Child Nutrition	\$ 1,200,320	\$ 1,735,976	\$ 891,166	\$ 1,140,263	\$ 1,429,271	\$ 975,000	\$ 900,000
SPE	\$ -	\$ -	\$ 71,057	\$ 66,590	\$ -	\$ -	\$ -
Indian Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER, COVID Funds (WC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
E-rate (Moved to Fed, 24/25)	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Special Educ (Medica)	\$ 66,697	\$ 103,419	\$ 274,440	\$ 146,555	\$ 100,000	\$ 125,000	\$ 100,000
Title I (COVID-19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Comm Svcs	\$ (90)	\$ -	\$ -	\$ -	\$ -	\$ (100,000)	\$ -
USDA Commodities	\$ 82,515	\$ 90,486	\$ 103,881	\$ 131,100	\$ 75,000	\$ 100,000	\$ 50,000
Other Federal	\$ 4,600	\$ 12,600	\$ 5,700	\$ (2,216)	\$ 4,500	\$ 4,500	\$ 4,500
Federal, Special Purpose	\$ 4,094,155	\$ 6,356,168	\$ 4,986,264	\$ 4,402,983	\$ 3,687,214	\$ 3,501,085	\$ 2,867,943

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

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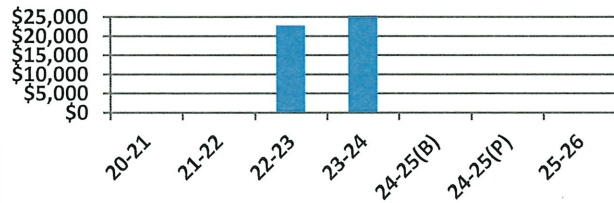
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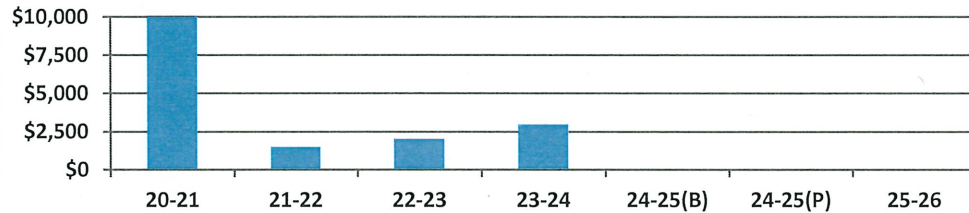
Finance (Budget Development)
Revenues, Summary

Type	20-21	21-22	22-23	23-24	24-25(B)	24-25(P)	25-26
Other, Unassigned	\$ -	\$ -	\$ 22,758	\$ 29,565	\$ -	\$ -	\$ -
Other, Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other School Districts	\$ -	\$ -	\$ 22,758	\$ 29,565	\$ -	\$ -	\$ -
Other Gov't Entity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Svcs	\$ 100,080	\$ 110,262	\$ 111,000	\$ 255,274	\$ 276,000	\$ 276,000	\$ 276,000
Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other Agency	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ (4,487)	\$ -
Other Agency	\$ 100,080	\$ 110,262	\$ 115,000	\$ 255,274	\$ 1,276,000	\$ 1,271,513	\$ 1,276,000
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 81,882	\$ 1,480	\$ 2,008	\$ 2,936	\$ -	\$ -	\$ -
Other Financing Scs	\$ 81,882	\$ 1,480	\$ 2,008	\$ 2,936	\$ -	\$ -	\$ -

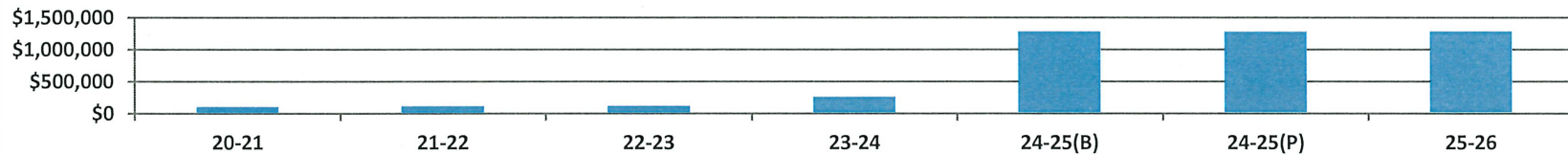
Other, School Districts



Other, Financing Sources



Other, Entities

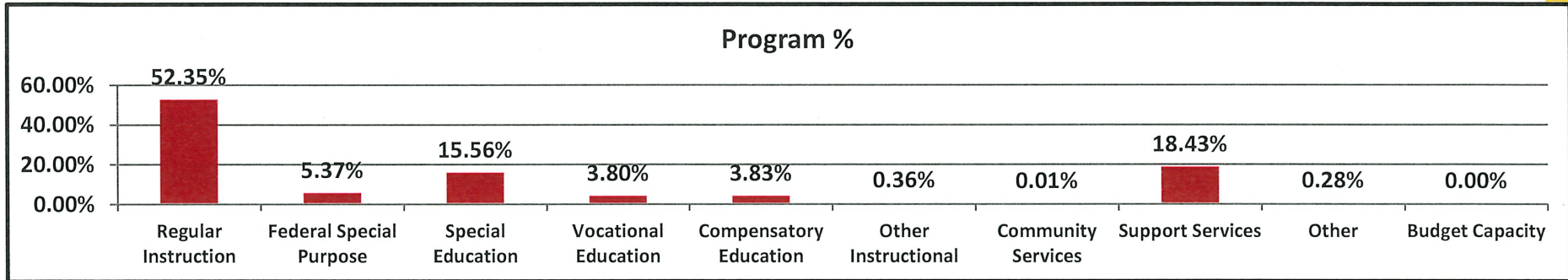


Other
Revenue

Lynden School District
Budget Development (Expenditures)
2025/2026

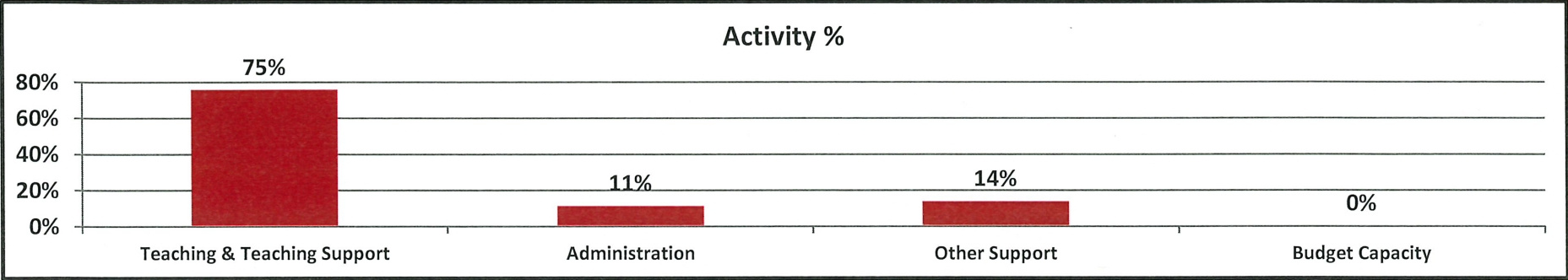
Expenditure Type	20-21	21-22	22-23	23-24	24-25, Budg	25-26	% of Budg
Regular Instruction	\$ 28,874,896	\$ 28,731,996	\$ 29,221,956	\$ 33,185,337	\$ 35,875,477	\$ 37,907,876	52.35%
Federal Special Purpose	\$ 800,037	\$ 1,451,759	\$ 2,999,089	\$ 1,123,211	\$ -	\$ -	5.37%
Special Education	\$ 8,043,607	\$ 8,273,884	\$ 8,688,644	\$ 8,936,902	\$ 9,774,762	\$ 10,589,826	15.56%
Vocational Education	\$ 1,985,776	\$ 2,074,815	\$ 2,119,575	\$ 2,051,363	\$ 1,883,593	\$ 2,197,433	3.80%
Compensatory Education	\$ 1,864,179	\$ 2,197,913	\$ 2,139,231	\$ 1,828,828	\$ 2,896,538	\$ 3,106,249	3.83%
Other Instructional	\$ 302,575	\$ 205,462	\$ 201,859	\$ 169,112	\$ 405,476	\$ 454,611	0.36%
Community Services	\$ 23,565	\$ 8,856	\$ 5,805	\$ -	\$ -	\$ -	0.01%
Support Services	\$ 8,173,706	\$ 9,615,226	\$ 10,287,752	\$ 10,828,423	\$ 11,722,633	\$ 12,443,314	18.43%
Other	\$ 100,020	\$ 96,902	\$ 158,925	\$ -	\$ -	\$ -	0.28%
Budget Capacity	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.00%
Total	\$ 50,168,362	\$ 52,656,814	\$ 55,822,835	\$ 59,123,176	\$ 63,558,479	\$ 67,699,309	100.00%

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Lynden School District
Budget Development (Expenditures)
2025/2026

Expenditure Type	20-21	21-22	22-23	23-24	24-25, Budg	25-26	% of Budg
Teaching & Teaching Support	\$ 38,411,432	\$ 39,362,239	\$ 41,436,967	\$ 43,192,921	\$ 47,335,058	\$ 49,488,105	75%
Administration	\$ 5,583,113	\$ 5,957,999	\$ 6,564,563	\$ 6,759,794	\$ 7,112,661	\$ 7,749,663	11%
Other Support	\$ 6,173,817	\$ 7,336,575	\$ 7,821,305	\$ 8,170,461	\$ 8,110,760	\$ 9,461,541	14%
Budget Capacity	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0%
Total	\$ 50,168,362	\$ 52,656,814	\$ 55,822,835	\$ 59,123,176	\$ 63,558,479	\$ 67,699,309	186%



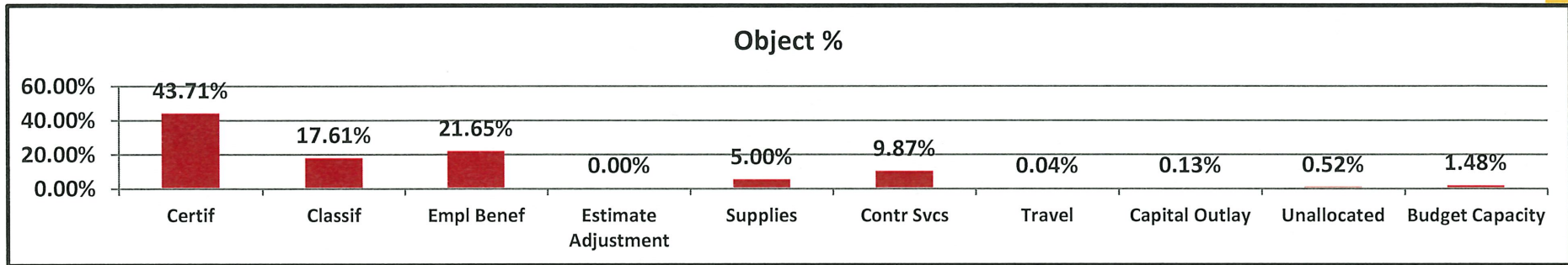
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Lynden School District
Budget Development (Expenditures)
2025/2026

Expenditure Type	20-21	21-22	22-23	23-24	24-25, Budg	25-26	% of Budg
Certif	\$ 21,472,439	\$ 23,303,014	\$ 24,526,168	\$ 25,845,104	\$ 27,940,082	\$ 29,590,850	43.71%
Classif	\$ 7,017,779	\$ 8,232,238	\$ 9,123,173	\$ 9,423,930	\$ 10,580,202	\$ 11,921,737	17.61%
Empl Benef	\$ 12,019,437	\$ 12,310,587	\$ 13,247,814	\$ 12,499,348	\$ 13,954,484	\$ 14,653,966	21.65%
Estimate Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Salary & Benefits	\$ 40,509,656	\$ 43,845,839	\$ 46,897,155	\$ 47,768,381	\$ 52,474,768	\$ 56,166,552	82.96%
Supplies	\$ 3,402,833	\$ 2,594,883	\$ 2,654,178	\$ 2,747,837	\$ 3,423,250	\$ 3,385,250	5.00%
Contr Svcs	\$ 6,139,025	\$ 5,966,958	\$ 5,991,909	\$ 6,701,379	\$ 6,197,461	\$ 6,684,506	9.87%
Travel	\$ 16,827	\$ 152,231	\$ 133,980	\$ 149,366	\$ 78,000	\$ 28,000	0.04%
Capital Outlay	\$ 100,020	\$ 96,902	\$ 145,612	\$ 334,264	\$ 85,000	\$ 85,000	0.13%
Unallocated	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 350,000	0.52%
Budget Capacity	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	1.48%
Total MSOC's	\$ 9,658,706	\$ 8,810,974	\$ 8,925,679	\$ 9,932,845	\$ 11,083,711	\$ 11,532,756	17.04%
Total Expenditures	\$ 50,168,362	\$ 52,656,814	\$ 55,822,835	\$ 57,701,227	\$ 63,558,479	\$ 67,699,308	100.00%

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Lynden School District
Finance & Operations
2025/2026

[List](#)

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

	Type	Capital Projects	Debt Service	Associated Student Body	Transportation Vehicle
Beginning Fund Balance		\$ 626,598	\$ 2,023,958	\$ 550,000	\$ 905,788
Revenue		\$ 755,000	\$ 3,559,213	\$ 713,553	\$ 404,000
Expenditure		\$ 875,000	\$ 3,749,135	\$ 713,553	\$ 1,050,000
Other Financing		\$ (150,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance		\$ (270,000)	\$ (189,922)	\$ -	\$ (646,000)
Prior Period Adjustment		\$ -	\$ -	\$ -	\$ -
Ending Fund Balance		\$ 356,598	\$ 1,834,036	\$ 550,000	\$ 259,788

Lynden School District
Finance & Operations
2025/2026

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Finance (Budget Development)
Other Funds, Capital Projects Fund

Type	21-22	22-23	23-24	24-25 (Budg)	24-25 (Proj)	25-26	26-27	27-28	28-29
Beginning Fund Balance	\$ 247,032	\$ 488,372	\$ 139,233	\$ 154,538	\$ 303,474	\$ 626,598	\$ 356,598	\$ 211,598	\$ 66,598
Local T	\$ 760,676	\$ 794,420	\$ 805,479	\$ 351,983	\$ 351,983	\$ -	\$ -	\$ -	\$ -
Local NT	\$ 4,323	\$ 11,580	\$ 16,778	\$ 5,000	\$ 22,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
State GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Ag	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -
Other Financing Sources, GF Transfer (LoC Assist)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Sources, GF Transfer (Facilities)	\$ -	\$ -	\$ -	\$ 171,879	\$ 375,000	\$ 100,000	\$ 200,000	\$ 200,000	\$ 225,000
Other Financing Sources, GF Transfer (Tech)	\$ -	\$ -	\$ -	\$ 150,000	\$ 300,000	\$ 150,000	\$ 200,000	\$ 225,000	\$ 225,000
Other Financing Sources, Budget Cap	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Revenue	\$ 764,999	\$ 806,000	\$ 822,257	\$ 1,178,862	\$ 2,649,483	\$ 755,000	\$ 905,000	\$ 930,000	\$ 955,000
Expenditure, Sites	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Buildings	\$ 347,105	\$ 384,741	\$ 164,817	\$ 25,000	\$ 177,288	\$ 175,000	\$ 200,000	\$ 200,000	\$ 225,000
Expenditure, Equipment	\$ 8,704	\$ 149,268	\$ 149,268	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Instructional Technology	\$ -	\$ -	\$ -	\$ 149,268	\$ 249,071	\$ 200,000	\$ 200,000	\$ 225,000	\$ 250,000
Expenditure, Budget Capacity	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 375,000
Expenditure, Other	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 355,809	\$ 534,009	\$ 314,085	\$ 699,268	\$ 2,176,359	\$ 875,000	\$ 900,000	\$ 925,000	\$ 850,000
Transfers Out	\$ (167,851)	\$ (621,129)	\$ (343,931)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Net Change in Fund Balance	\$ 241,340	\$ (349,138)	\$ 164,241	\$ 329,594	\$ 323,124	\$ (270,000)	\$ (145,000)	\$ (145,000)	\$ (45,000)
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 488,372	\$ 139,233	\$ 303,474	\$ 484,132	\$ 626,598	\$ 356,598	\$ 211,598	\$ 66,598	\$ 21,598

Lynden School District
Finance & Operations
2025/2026

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Finance (Budget Development)
Other Funds, Debt Service Fund

Type	21-22	22-23	23-24	24-25 (Budg)	24-25 (Proj)	25-26	26-27	27-28	28-29
Beginning Fund Balance	\$ 2,490,869	\$ 2,070,786	\$ 2,127,683	\$ 2,185,423	\$ 2,205,001	\$ 2,023,958	\$ 1,834,036	\$ 1,994,695	\$ 1,998,392
Local T	\$ 3,047,338	\$ 3,082,729	\$ 3,126,012	\$ 3,186,757	\$ 3,186,757	\$ 3,244,128	\$ 3,171,823	\$ 3,165,030	\$ 3,227,518
Local NT	\$ -	\$ 22,207	\$ 35,627	\$ 37,000	\$ 27,500	\$ 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	\$ 491,529	\$ -	\$ 14,855,480	\$ -	\$ -	\$ -	\$ -
Other Financing Sources, GF	\$ -	\$ -	\$ -	\$ 136,454	\$ 107,086	\$ 103,085	\$ 103,086	\$ 15,999	\$ 12,032
Other Financing Sources, CPF	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Revenue	\$ 3,298,276	\$ 3,809,152	\$ 3,653,168	\$ 3,510,211	\$ 18,351,823	\$ 3,559,213	\$ 3,486,908	\$ 3,393,029	\$ 3,451,550
Expenditure, Voted Principal	\$ 2,127,613	\$ 2,945,490	\$ 2,130,888	\$ 2,554,333	\$ 1,825,000	\$ 2,235,000	\$ 2,000,000	\$ 2,155,000	\$ 2,310,000
Expenditure, Voted Interest	\$ 1,590,745	\$ 805,825	\$ 1,443,162	\$ 1,463,740	\$ 1,064,800	\$ 1,235,550	\$ 1,134,750	\$ 1,046,800	\$ 951,775
Expenditure, Non-Voted LGO Principal	\$ -	\$ -	\$ -	\$ -	\$ 729,333	\$ 231,193	\$ 150,000	\$ 150,000	\$ 150,000
Expenditure, Non-Voted LGO Interest	\$ -	\$ -	\$ -	\$ -	\$ 32,752	\$ 21,892	\$ 15,999	\$ 12,032	\$ 8,000
Expenditure, Bond Transfer Fees	\$ -	\$ 940	\$ 1,800	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Expenditure, Budget Capacity	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Expenditures	\$ 3,718,358	\$ 3,752,255	\$ 3,575,850	\$ 4,043,573	\$ 3,677,386	\$ 3,749,135	\$ 3,326,249	\$ 3,389,332	\$ 3,445,275
Net Change in Fund Balance	\$ (420,083)	\$ 56,897	\$ 77,318	\$ (533,362)	\$ 14,674,437	\$ (189,922)	\$ 160,659	\$ 3,697	\$ 6,276
Prior Period Adjustment or Other Activity	\$ -	\$ -	\$ -	\$ -	\$ (14,855,480)	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,070,786	\$ 2,127,683	\$ 2,205,001	\$ 1,652,061	\$ 2,023,958	\$ 1,834,036	\$ 1,994,695	\$ 1,998,392	\$ 2,004,667

Lynden School District
Finance & Operations
2025/2026

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

Type	21-22	22-23	23-24	24-25 (Budg)	24-25 (Proj)	25-26	26-27	27-28	28-29
Beginning Fund Balance	\$ 292,928	\$ 344,377	\$ 409,442	\$ 551,142	\$ 509,837	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
General Student Body	\$ 199,615	\$ 230,485	\$ 292,824	\$ 229,400	\$ 225,000	\$ 407,029	\$ 407,029	\$ 407,029	\$ 407,029
Athletics	\$ 2,712	\$ 6,369	\$ 5,073	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Classes	\$ 11,465	\$ 23,313	\$ 18,807	\$ 51,072	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Clubs	\$ 173,377	\$ 239,020	\$ 221,370	\$ 446,508	\$ 445,000	\$ 196,255	\$ 196,255	\$ 196,255	\$ 196,255
Private Monies	\$ 4,391	\$ 7,731	\$ 3,727	\$ 9,800	\$ 10,000	\$ 10,269	\$ 10,269	\$ 10,269	\$ 10,269
Private Monies, Budget Capacity *1	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenue	\$ 391,561	\$ 506,918	\$ 541,802	\$ 786,780	\$ 735,000	\$ 713,553	\$ 713,553	\$ 713,553	\$ 713,553
General Student Body *1	\$ 64,562	\$ 105,659	\$ 104,829	\$ 5,000	\$ 5,000	\$ 288,217	\$ 288,217	\$ 288,217	\$ 288,217
Athletics	\$ 64,566	\$ 85,897	\$ 101,664	\$ 98,200	\$ 95,000	\$ 118,812	\$ 118,812	\$ 118,812	\$ 118,812
Classes	\$ 8,754	\$ 10,859	\$ 12,895	\$ 46,045	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Clubs	\$ 177,823	\$ 231,116	\$ 216,306	\$ 391,776	\$ 390,000	\$ 196,255	\$ 196,255	\$ 196,255	\$ 196,255
Private Monies	\$ 5,852	\$ 8,322	\$ 5,712	\$ 19,800	\$ 20,000	\$ 9,769	\$ 9,769	\$ 9,769	\$ 9,769
Private Monies, Budget Capacity *1	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 100,500	\$ 100,500	\$ 100,500	\$ 100,500
Total Expenditures	\$ 321,557	\$ 441,853	\$ 441,407	\$ 610,821	\$ 555,000	\$ 713,553	\$ 713,553	\$ 713,553	\$ 713,553
Net Change in Fund Balance	\$ 70,004	\$ 65,065	\$ 100,395	\$ 175,959	\$ 180,000	\$ -	\$ -	\$ -	\$ -
Prior Period Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 362,932	\$ 409,442	\$ 509,837	\$ 727,101	\$ 689,837	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000

Lynden School District
Finance & Operations
2025/2026

[List](#)

Finance (Budget Development)
Other Funds, Transportation Vehicle Fund

Type	21-22	22-23	23-24	24-25 (B)	24-25 (A)	25-26	26-27	27-28	28-29
Beginning Fund Balance	\$ 326,250	\$ 470,357	\$ 911,923	\$ 1,056,420	\$ 1,103,882	\$ 905,788	\$ 259,788	\$ 262,288	\$ 264,788
Local T	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local NT	\$ 2,250	\$ 8,652	\$ 28,953	\$ 4,000	\$ 23,433	\$ 4,000	\$ 2,500	\$ 2,500	\$ 2,500
State GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State SP	\$ 279,568	\$ 432,914	\$ 374,922	\$ 400,000	\$ 374,878	\$ 375,000	\$ 375,000	\$ 375,000	\$ 375,000
Federal GP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal SP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other SD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Ag	\$ -	\$ -	\$ 3,000	\$ 25,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Financing Sources	\$ 4,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 286,368	\$ 441,566	\$ 406,875	\$ 429,000	\$ 398,311	\$ 404,000	\$ 402,500	\$ 402,500	\$ 402,500
Expenditure, Large Buses	\$ 283,610	\$ -	\$ 214,918	\$ 377,003	\$ 596,405	\$ 750,000	\$ 200,000	\$ 200,000	\$ 200,000
Expenditure, Small Buses	\$ -	\$ -	\$ -	\$ 141,777	\$ -	\$ 300,000	\$ 175,000	\$ 175,000	\$ 175,000
Expenditure, Major Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditure, Budget Capacity	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Expenditure, Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 283,610	\$ -	\$ 214,918	\$ 1,268,780	\$ 596,405	\$ 1,050,000	\$ 400,000	\$ 400,000	\$ 400,000
Net Change in Fund Balance	\$ 2,758	\$ 441,566	\$ 191,957	\$ (839,780)	\$ (198,094)	\$ (646,000)	\$ 2,500	\$ 2,500	\$ 2,500
Prior Period Adjustment	\$ 141,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 470,357	\$ 911,923	\$ 1,103,881	\$ 216,640	\$ 905,788	\$ 259,788	\$ 262,288	\$ 264,788	\$ 267,288

Budget Hearing & Proposed Adoption (August 7, 2025)

<u>Authorized Expenditures</u>	<u>2025/2026</u>	<u>Projected Ending Fund Balance</u>	<u>2025/2026</u>
General Fund	\$ 67,699,309	General Fund	\$ 5,041,569
Capital Projects Fund	\$ 875,000	Capital Projects Fund	\$ 356,598
Debt Service Fund	\$ 3,749,135	Debt Service Fund	\$ 1,834,036
Associated Student Body Fund	\$ 663,553	Associated Student Body Fund	\$ 550,000
Transportation Vehicle Fund	\$ 1,050,000	Transportation Vehicle Fund	\$ 259,788

<u>Authorized Transfers Between Funds</u>	<u>Positive \$, Transfer-in, Negative \$, Transfer-out</u>					
	<u>GF</u>	<u>CPF</u>	<u>DSF</u>	<u>TVF</u>	<u>Total</u>	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Projects Fund	\$ (250,000)	\$ 250,000	\$ 150,000	\$ -	\$ 150,000	
Debt Service Fund	\$ (103,086)	\$ (150,000)	\$ 103,086	\$ -	\$ (150,000)	
Transportation Vehicle Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ (353,086)	\$ 100,000	\$ 253,086	\$ -	\$ -	

<u>Fines, Fees, & Meal Prices</u>	<u>2024/2025</u>	<u>2025/2026</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 Breakfast	\$ 1.75	\$ 2.25	USDA Paid Equity Lunch Tool
Secondary Lunch	\$ 3.75	\$ 3.90	USDA Paid Equity Lunch Tool
Adult Breakfast	\$ 2.75	\$ 3.00	USDA Paid Equity Lunch Tool
Adult Lunch	\$ 4.75	\$ 5.00	USDA Paid Equity Lunch Tool
Elementary Breakfast	\$ -	\$ -	HB 1238 in-effect for 25/26
Elementary Lunch	\$ -	\$ -	HB 1238 in-effect for 25/26
Associated Student Body (ASB) Card	\$ 35.00	\$ 35.00	Free / reduced students eligible for different pricing structure
Social School Events	\$ 25.00	\$ 25.00	

Lynden School District
Finance & Operations
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Finance (Budget Development)
Annual MSOC Disclosure

Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$ 5,214,047
Grades 9-12 Additional (Column I)	\$ 184,977
* Total MSOC Allocation	\$ 5,399,024

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

	Totals	Prg 01 ^{*1}	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 2,213,500	\$ 1,632,000	\$ 175,000	\$ -	\$ 406,500
Object 7 - totals	\$ 5,628,406	\$ 1,447,691	\$ -	\$ 297,410	\$ 3,883,305
Object 8 - totals	\$ 21,000	\$ -	\$ -	\$ -	\$ 21,000
Object 9 - totals	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000
* Total Budgeted 5-9 Expenditures	\$ 7,932,906				
* Difference	\$ (2,533,882)				

*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.