



LYNDEN SCHOOL DISTRICT

Tradition + Pride + Excellence

**Budget Hearing & Adoption
For the Board Meeting of August 7, 2025
OSPI Summary Version**

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Lynden School District No.504

FISCAL YEAR 2025-2026

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FISCAL YEAR 2025-2026

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Lynden School District No.504

F-195 BUDGET

CERTIFICATION

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

Secretary to the Board of Directors

Budget Adoption Date

Signed Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2025 through August 31, 2026. ESD Superintendent or Designee Signed Date OSPI Representative Signed Date

Lock and Print Date: 07/24/2025

Lynden School District No.504

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	66,801,004	663,553	3,559,213	755,000	404,000
Total Appropriation (Expenditures)	67,699,309	663,553	3,749,135	875,000	1,050,000
Other Financing Uses--Transfers Out (G.L. 536)	353,086	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	-1,251,390	0	-189,921	-270,000	-646,000
Beginning Total Fund Balance	6,292,960	550,000	2,023,958	626,598	905,788
Ending Total Fund Balance	5,041,569	550,000	1,834,036	356,598	259,788
SECTION B: EXCESS LEVIES FOR 2026 COLLECTION					
Excess levies approved by voters for 2026 collection	10,750,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2026 collection after rollback	10,750,000	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 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,496.32		3,437.00		3,494.00	
FTE Certificated Employees	231.194		232.433		237.496	
FTE Classified Employees	140.239		144.030		152.983	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	59,914,097		64,016,812		66,801,004	
Total Expenditures	57,701,227		63,558,479		67,699,309	
Total Beginning Fund Balance	5,062,301		5,779,623		6,292,960	
Total Ending Fund Balance	7,127,574		5,779,623		5,041,569	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	31,483,597	54.56	35,875,477	56.44	37,907,876	55.99
Federal Special Purpose Funding	517,008	0.90	0	0.00	0	0.00
Special Education Instruction	8,895,645	15.42	9,774,762	15.38	10,589,826	15.64
Vocational Instruction	2,062,773	3.57	1,883,593	2.96	2,197,433	3.25
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	2,880,655	4.99	2,896,538	4.56	3,106,249	4.59
Other Instructional Programs	388,138	0.67	1,405,476	2.21	1,454,611	2.15
Community Services	7,148	0.01	0	0.00	0	0.00
Support Services	11,466,264	19.87	11,722,633	18.44	12,443,314	18.38
Total - Program Groups	57,701,227	100.00	63,558,479	100.00	67,699,309	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	33,960,202	58.86	39,217,124	61.70	41,379,932	61.12
Teaching Support	7,825,093	13.56	8,117,934	12.77	9,108,173	13.45
Other Supportive Activities	8,859,854	15.35	9,110,760	14.33	9,461,541	13.98
Building Administration	3,020,967	5.24	3,504,944	5.51	3,694,495	5.46
Central Administration	3,648,640	6.32	3,607,717	5.68	4,055,168	5.99
Total - Activity Groups	57,701,227	100.00	63,558,479	100.00	67,699,309	100.00

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	25,845,104	44.79	27,940,082	43.96	29,590,850	43.71
Classified Salaries	9,423,930	16.33	10,580,202	16.65	11,921,737	17.61
Employee Benefits and Payroll Taxes	12,499,348	21.66	13,954,484	21.96	14,653,966	21.65
Supplies, Instructional Resources and Noncapitalized Items	2,747,837	4.76	3,423,250	5.39	3,385,250	5.00
Purchased Services	6,701,379	11.61	7,497,461	11.80	8,034,506	11.87
Travel	149,366	0.26	78,000	0.12	28,000	0.04
Capital Outlay	334,264	0.58	85,000	0.13	85,000	0.13
Total - Objects	57,701,227	100.00	63,558,479	100.00	67,699,309	100.00

Lynden School District No.504
 FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	283.14	190.00	185.00
2. Grade 1	229.85	236.00	193.00
3. Grade 2	231.04	245.00	231.00
4. Grade 3	217.85	239.00	257.00
5. Grade 4	228.81	225.00	236.00
6. Grade 5	236.30	236.00	230.00
7. Grade 6	251.50	241.00	241.00
8. Grade 7	217.32	246.00	240.00
9. Grade 8	237.79	227.00	261.00
10. Grade 9	238.93	274.00	246.00
11. Grade 10	235.06	245.00	253.00
12. Grade 11 (excluding Running Start)	179.39	177.00	189.00
13. Grade 12 (excluding Running Start)	191.97	155.00	173.00
14. SUBTOTAL	2,978.95	2,936.00	2,935.00
15. Running Start	117.26	107.00	125.00
16. Dropout Reengagement Enrollment	25.50	18.00	36.00
17. ALE Enrollment	374.61	376.00	398.00
18. TOTAL K-12	3,496.32	3,437.00	3,494.00
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	231.19	232.43	237.496
2. General Fund FTE Classified Employees /4	140.24	144.03	152.983

1/ Enrollment are the average counts at school years 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 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	7,782,380	9,102,503	10,429,039
2000 Local Nontax Support	682,386	500,681	575,681
3000 State, General Purpose	35,646,551	37,363,102	38,738,806
4000 State, Special Purpose	11,062,624	12,042,945	12,869,168
5000 Federal, General Purpose	49,397	44,367	44,367
6000 Federal, Special Purpose	4,402,983	3,687,214	2,867,943
7000 Revenues from Other School Districts	29,565	0	0
8000 Revenues from Other Entities	255,274	1,276,000	1,276,000
9000 Other Financing Sources	2,936	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	59,914,097	64,016,812	66,801,004
EXPENDITURES			
00 Regular Instruction	31,483,597	35,875,477	37,907,876
10 Federal Special Purpose Funding	517,008	0	0
20 Special Education Instruction	8,895,645	9,774,762	10,589,826
30 Vocational Education Instruction	2,062,773	1,883,593	2,197,433
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	2,880,655	2,896,538	3,106,249
70 Other Instructional Programs	388,138	1,405,476	1,454,611
80 Community Services	7,148	0	0
90 Support Services	11,466,264	11,722,633	12,443,314
B. TOTAL EXPENDITURES	57,701,227	63,558,479	67,699,309
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	147,598	458,333	353,086
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	2,065,273	0	-1,251,390
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	110,239	50,000	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	1,314,388	1,250,000	1,000,000

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
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	500,000	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	1,479,623	1,555,537
G.L.891 Unassigned to Minimum Fund Balance Policy	2,791,198	2,500,000	3,187,423
F. TOTAL BEGINNING FUND BALANCE	5,062,301	5,779,623	6,292,960
G. G.L.898 Accounting Changes and Error Corrections	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	74,694	50,000	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	1,314,388	1,250,000	1,000,000
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	780,684	500,000	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	975,000	0	0
G.L.890 Unassigned Fund Balance	1,017,720	1,479,623	165,854

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.891 Unassigned to Minimum Fund Balance Policy	2,885,061	2,500,000	3,325,715
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,127,574	5,779,623	5,041,569

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

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

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
LOCAL TAXES			
1100 Local Property Tax	7,781,999	9,102,147	10,428,600
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	381	355	439
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	7,782,380	9,102,503	10,429,039
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	35,825	40,000	40,000
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	0	0	0
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	7,805	35,000	35,000
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	19,655	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	243,105	218,681	240,000
2300 Investment Earnings	154,635	75,000	128,681
2400 Interfund Loan Interest Earnings	0	0	0
2450 Other Interest Earnings	0	0	0
2500 Gifts and Donations	176,815	75,000	100,000
2600 Fines and Damages	4,680	1,000	1,000
2700 Rentals and Leases	8,451	10,000	10,000
2800 Judgement and Settlements	0	1,000	1,000
2900 Local Support Nontax, Unassigned	2,723	20,000	20,000
2998 Local School Food Services-non NSLP	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	682,386	500,681	575,681

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
STATE, GENERAL PURPOSE			
3100 Apportionment	34,859,616	36,492,153	37,590,481
3121 Special Education--General Apportionment	786,934	870,949	1,148,325
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	35,646,551	37,363,102	38,738,806
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4109 Transition To Kindergarten	242,370	978,001	1,013,807
4121 Special Education	6,482,878	6,485,662	6,849,036
4122 Special Ed-Infants and Toddlers-State	0	0	0
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	1,032,016	1,283,292	1,116,764
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	259,110	277,300	245,417
4159 Institutions--Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	809,313	845,039	891,941
4174 Highly Capable	113,483	118,272	122,609
4188 Childcare	0	0	0
4198 School Food Services	158,363	17,580	375,000
4199 Transportation--Operations	1,965,091	2,037,799	2,254,594
4300 Other State Agencies, Unassigned	0	0	0
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Special and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	11,062,624	12,042,945	12,869,168

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	49,397	44,367	44,367
5600 Qualified Bond Interest Credit - Federal	0	0	0
5700 Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	49,397	44,367	44,367
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	4,500	4,500
6109 Transition To Kindergarten	516,750	0	0
6111 Federal Special Purpose--SLFRF	0	0	0
6112 Federal Special Purpose--ESSER II	0	0	0
6113 Federal Special Purpose--ESSER III	460,123	0	0
6114 Federal Special Purpose ESSER III Learning Loss	0	0	0
6118 Federal Special Purpose--Reserved G	0	0	0
6119 Federal Special Purpose--Cares Act - Other	144,260	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6123 SP,Ed, Sup, IDEA, Fed	0	0	0
6124 Special Education--Supplemental	907,021	1,075,000	1,100,000
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	37,439	17,000	17,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	644,490	646,443	596,443
6152 School Improve, Fed Other Title Grants under ESEA, Fed	77,061	150,000	75,000
6153 Migrant ESEA Migrant, Federal	110,256	125,000	0
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	11,875	40,000	0
6167 Indian Education JOM	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance ESSER I	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	0	0	0
6189 Other Community Services	0	0	0
6198 School Food Services	1,140,263	1,429,271	900,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6210 E-Rate	0	25,000	25,000
6211 Federal Special Purpose--SLFRF	0	0	0
6212 Federal Special Purpose--ESSER II	0	0	0
6213 Federal Special Purpose--ESSER III	0	0	0
6214 Federal Special Purpose ESSER III Learning Loss	0	0	0
6218 Federal Special Purpose--Reserved G	0	0	0
6219 Federal Special Purpose--Cares Act - Other	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6223 SP,Ed, Sup, IDEA, Fed	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance ESSER I	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6311 Federal Special Purpose-SLFRF	0	0	0
6312 Federal Special Purpose-ESSER II	0	0	0
6313 Federal Special Purpose-ESSER III	0	0	0
6314 Federal Special Purpose ESSER III Learning Loss	0	0	0
6318 Federal Special Purpose-Reserved G	0	0	0
6319 Federal Special Purpose-Cares Act - Other	0	0	0
6321 Special Education--Medicaid Reimbursement	146,555	100,000	100,000
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6323 SP,Ed, Sup, IDEA, Fed	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	9,200	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	66,590	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance ESSER I	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	131,100	75,000	50,000

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6000 TOTAL FEDERAL, SPECIAL PURPOSE	4,402,983	3,687,214	2,867,943
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	29,565	0	0
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	0	0	0
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	29,565	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	255,274	276,000	276,000
8101 Governmental Entities-Enrichment	0	0	0
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	1,000,000	1,000,000
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	255,274	1,276,000	1,276,000
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	2,936	0	0
9400 Insurance Recoveries	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9901 Transfers (local resources)	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	2,936	0	0

Lynden School District No.504

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
TOTAL REVENUES AND OTHER FINANCING SOURCES	59,914,097	64,016,812	66,801,004

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REGULAR INSTRUCTION			
01 Basic Education	28,684,183	32,148,027	33,712,581
02 Alternative Learning Experience	1,889,901	2,419,168	2,657,050
03 Basic Education - Dropout Reengagement	230,420	167,606	297,410
09 Transition to Kindergarten	679,093	1,140,676	1,240,835
00 TOTAL REGULAR INSTRUCTION	31,483,597	35,875,477	37,907,876
FEDERAL SPECIAL PURPOSE FUNDING			
11 Federal Special Purpose - SLFRF	0	0	0
12 Federal Special Purpose - ESSER II	0	0	0
13 Federal Special Purpose - ESSER III	372,873	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0	0
18 Federal Special Purpose - Reserved G	0	0	0
19 Federal Special Purpose - Cares Act - Other	144,134	0	0
10 TOTAL FEDERAL SPECIAL PURPOSE FUNDING	517,008	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	7,993,725	8,818,691	9,639,952
22 Special Education, Infants and Toddlers, State	0	0	0
23 Special Education, ARP, IDEA, Federal	0	0	0
24 Special Education, Supplemental, Federal	901,920	956,071	949,874
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	8,895,645	9,774,762	10,589,826
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	1,863,665	1,717,686	2,026,068
34 Middle School Career and Technical Education, State	161,776	148,907	154,365
38 Vocational, Federal	37,333	17,000	17,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,062,773	1,883,593	2,197,433
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	0	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	655,906	741,489	575,799
52 Other Title Grants under ESEA-Federal	153,779	50,000	223,740
53 Migrant ESEA Migrant, Federal	112,404	159,658	87,264
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	1,026,889	1,016,011	1,168,674
56 State Institutions, Centers and Homes, Delinquent	407	5,000	5,000
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	214,685	284,253	263,524
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	12,284	40,000	30,000
65 Transitional Bilingual, State	704,302	600,127	752,248
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	2,880,655	2,896,538	3,106,249
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	0	0	0
73 Summer School	0	0	0
74 Highly Capable	106,055	91,319	88,664
76 Targeted Assistance	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	282,083	1,314,157	1,365,947
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	388,138	1,405,476	1,454,611
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	0	0	0
88 Early Learning Programs	0	0	0

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
89 Other Community Services	7,148	0	0
80 TOTAL COMMUNITY SERVICES	7,148	0	0
SUPPORT SERVICES			
97 District-wide Support	8,166,393	8,079,117	8,611,217
98 School Food Services	1,540,367	1,536,527	1,595,383
99 Pupil Transportation	2,069,263	2,106,989	2,236,714
90 TOTAL SUPPORT SERVICES	11,776,023	11,722,633	12,443,314
TOTAL PROGRAM EXPENDITURES	58,010,986	63,558,479	67,699,309

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
01 Basic Education	33,712,581	76,500		19,731,984	3,526,703	7,197,703	1,732,000	1,447,691	0	0
02 ALE	2,657,050	0		1,481,153	287,466	713,431	175,000	0	0	0
03 Basic Education - Dropout Reengagement	297,410	0		0	0	0	0	297,410	0	0
09 Transition to Kindergarten	1,240,835	0		554,919	308,971	361,945	15,000	0	0	0
TOTAL REGULAR INSTRUCTION	37,907,876	76,500		21,768,056	4,123,140	8,273,079	1,922,000	1,745,101	0	0
11 Federal Special Purpose - SLFRF	0	0		0	0	0	0	0	0	0
12 Federal Special Purpose - ESSER II	0	0		0	0	0	0	0	0	0
13 Federal Special Purpose - ESSER III	0	0		0	0	0	0	0	0	0
14 Federal Special Purpose ESSER III Learning Loss	0	0		0	0	0	0	0	0	0
18 Federal Special Purpose - Reserved G	0	0		0	0	0	0	0	0	0
19 Federal Special Purpose - Other	0	0		0	0	0	0	0	0	0
TOTAL FEDERAL SPECIAL PURPOSE FUNDING	0	0		0	0	0	0	0	0	0
21 Sp Ed, Sup, St	9,639,952	0		4,361,374	1,973,207	2,600,580	68,750	631,041	5,000	0
22 Sp Ed, I&T, St	0	0		0	0	0	0	0	0	0
23 Sp Ed, Sup, IDEA, Fed	0	0		0	0	0	0	0	0	0
24 Sp Ed, Sup, Fed	949,874	0		293,062	258,502	248,310	0	150,000	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	10,589,826	0		4,654,436	2,231,709	2,848,890	68,750	781,041	5,000	0
31 Voc, Basic, St	2,026,068	0		1,162,218	95,296	367,004	100,000	301,550	0	0
34 MidSchCar/Tec	154,365	0		97,220	5,838	31,307	20,000	0	0	0
38 Voc, Fed	17,000	0		0	0	0	17,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0
TOTAL VOCATIONAL EDUCATION INSTRUCTION	2,197,433	0		1,259,438	101,134	398,311	137,000	301,550	0	0
45 Skill Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	575,799	0		178,151	194,380	178,268	0	25,000	0	0
52 Other Title Grants under ESEA-Federal	223,740	0	0	136,249	0	37,491	0	50,000	0	0
53 ESEA Migrant, Federal	87,264	0		0	57,437	29,827	0	0	0	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	1,168,674	0		551,532	273,171	338,971	0	5,000	0	0
56 St In, Ctr/Hm, D	5,000	0		0	0	0	0	5,000	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	263,524	0		242,206	0	21,318	0	0	0	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	30,000	0		0	0	0	0	30,000	0	0
65 Tran Biling, St	752,248	0		184,740	313,637	243,871	0	10,000	0	0
67 Ind Ed, Fd, JOM	0	0		0	0	0	0	0	0	0
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	3,106,249	0	0	1,292,878	838,625	849,746	0	125,000	0	0
71 Traffic Safety	0	0		0	0	0	0	0	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	88,664	0		67,687	0	10,977	10,000	0	0	0
76 Target Asst	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	1,365,947	0		106,662	132,455	126,830	0	1,000,000	0	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,454,611	0		174,349	132,455	137,807	10,000	1,000,000	0	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0

Lynden School District No.504

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
88 Early Learning Programs	0	0		0	0	0	0	0	0	0
89 Othr Comm Srv	0	0	0	0	0	0	0	0	0	0
TOTAL COMMUNITY SERVICES	0	0	0	0	0	0	0	0	0	0
97 Distwide Suppt	8,611,217	0	0	441,693	2,714,384	1,074,335	406,500	3,883,305	21,000	70,000
98 Schl Food Serv	1,595,383	0	0	0	553,705	404,178	613,500	8,500	500	15,000
99 Pupil Transp	2,236,714	0	-76,500	0	1,226,585	667,620	227,500	190,009	1,500	0
TOTAL SUPPORT SERVICES	12,443,314	0	-76,500	441,693	4,494,674	2,146,133	1,247,500	4,081,814	23,000	85,000
OBJECT TOTALS	67,699,309	76,500	-76,500	29,590,850	11,921,737	14,653,966	3,385,250	8,034,506	28,000	85,000