

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	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
<b>SECTION B: EXCESS LEVIES FOR 2026 COLLECTION</b>					
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
<b>ENROLLMENT AND STAFFING SUMMARY</b>						
Total K-12 FTE Enrollment Counts	3,496.32		3,467.02		3,494.00	
FTE Certificated Employees	231.194		232.433		237.496	
FTE Classified Employees	140.239		144.030		152.983	
<b>FINANCIAL SUMMARY</b>						
Total Revenues and Other Financing Sources	59,914,097		65,120,932		66,801,004	
Total Expenditures	57,701,227		64,998,461		67,699,309	
Total Beginning Fund Balance	5,062,301		7,127,574		6,292,960	
Total Ending Fund Balance	7,127,574		6,467,959		5,041,569	
<b>EXPENDITURE SUMMARY BY PROGRAM GROUPS</b>						
Regular Instruction	31,483,597	54.56	36,815,459	56.64	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	15.04	10,589,826	15.64
Vocational Instruction	2,062,773	3.57	1,883,593	2.90	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	4.46	3,106,249	4.59
Other Instructional Programs	388,138	0.67	1,905,476	2.93	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	18.04	12,443,314	18.38
Total - Program Groups	57,701,227	100.00	64,998,461	100.00	67,699,309	100.00
<b>EXPENDITURE SUMMARY BY ACTIVITY GROUPS</b>						
Teaching Activities	33,960,202	58.86	39,717,124	61.10	41,379,932	61.12
Teaching Support	7,825,093	13.56	9,057,916	13.94	9,108,173	13.45
Other Supportive Activities	8,859,854	15.35	9,110,760	14.02	9,461,541	13.98
Building Administration	3,020,967	5.24	3,504,944	5.39	3,694,495	5.46
Central Administration	3,648,640	6.32	3,607,717	5.55	4,055,168	5.99
Total - Activity Groups	57,701,227	100.00	64,998,461	100.00	67,699,309	100.00

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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
<b>EXPENDITURE SUMMARY BY OBJECTS</b>						
Certificated Salaries	25,845,104	44.79	27,940,082	42.99	29,590,850	43.71
Classified Salaries	9,423,930	16.33	10,580,202	16.28	11,921,737	17.61
Employee Benefits and Payroll Taxes	12,499,348	21.66	14,044,370	21.61	14,653,966	21.65
Supplies, Instructional Resources and Noncapitalized Items	2,747,837	4.76	3,973,346	6.11	3,385,250	5.00
Purchased Services	6,701,379	11.61	8,297,461	12.77	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	64,998,461	100.00	67,699,309	100.00

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FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2023-2024	Budget 2/ 2024-2025	Budget 3/ 2025-2026
<b>A. FTE ENROLLMENT COUNTS (calculate to two decimal places)</b>			
1. Kindergarten /2	283.14	199.89	185.00
2. Grade 1	229.85	224.70	193.00
3. Grade 2	231.04	240.10	231.00
4. Grade 3	217.85	238.22	257.00
5. Grade 4	228.81	216.56	236.00
6. Grade 5	236.30	230.72	230.00
7. Grade 6	251.50	234.89	241.00
8. Grade 7	217.32	255.34	240.00
9. Grade 8	237.79	220.24	261.00
10. Grade 9	238.93	257.57	246.00
11. Grade 10	235.06	229.98	253.00
12. Grade 11 (excluding Running Start)	179.39	200.06	189.00
13. Grade 12 (excluding Running Start)	191.97	159.72	173.00
<b>14. SUBTOTAL</b>	<b>2,978.95</b>	<b>2,907.99</b>	<b>2,935.00</b>
15. Running Start	117.26	126.44	125.00
16. Dropout Reengagement Enrollment	25.50	36.00	36.00
17. ALE Enrollment	374.61	396.59	398.00
<b>18. TOTAL K-12</b>	<b>3,496.32</b>	<b>3,467.02</b>	<b>3,494.00</b>
<b>B. STAFF COUNTS (calculate to three decimal places)</b>			
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.

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SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	7,782,380	9,137,848	10,429,039
2000   Local Nontax Support	682,386	696,741	575,681
3000   State, General Purpose	35,646,551	37,240,362	38,738,806
4000   State, Special Purpose	11,062,624	12,768,641	12,869,168
5000   Federal, General Purpose	49,397	4,742	44,367
6000   Federal, Special Purpose	4,402,983	3,501,085	2,867,943
7000   Revenues from Other School Districts	29,565	0	0
8000   Revenues from Other Entities	255,274	1,771,513	1,276,000
9000   Other Financing Sources	2,936	0	0
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>59,914,097</b>	<b>65,120,932</b>	<b>66,801,004</b>
<b>EXPENDITURES</b>			
00   Regular Instruction	31,483,597	36,815,459	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	1,905,476	1,454,611
80   Community Services	7,148	0	0
90   Support Services	11,466,264	11,722,633	12,443,314
<b>B. TOTAL EXPENDITURES</b>	<b>57,701,227</b>	<b>64,998,461</b>	<b>67,699,309</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>147,598</b>	<b>782,086</b>	<b>353,086</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>2,065,273</b>	<b>-659,614</b>	<b>-1,251,390</b>
<b>BEGINNING 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	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

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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	2,077,574	1,555,537
G.L.891 Unassigned to Minimum Fund Balance Policy	2,791,198	3,250,000	3,187,423
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>5,062,301</b>	<b>7,127,574</b>	<b>6,292,960</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</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	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	1,417,959	165,854

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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	3,250,000	3,325,715
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	7,127,574	6,467,959	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.

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Tax	7,781,999	9,137,492	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   <b>TOTAL LOCAL TAXES</b>	<b>7,782,380</b>	<b>9,137,848</b>	<b>10,429,039</b>
<b>LOCAL SUPPORT NONTAX</b>			
2100   Tuitions and Fees, Unassigned	35,825	35,000	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	25,000	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	240,000	240,000
2300   Investment Earnings	154,635	179,000	128,681
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	176,815	150,000	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	0	1,000
2900   Local Support Nontax, Unassigned	2,723	56,741	20,000
2998   Local School Food Services-non NSLP	0	0	0
2000   <b>TOTAL LOCAL SUPPORT NONTAX</b>	<b>682,386</b>	<b>696,741</b>	<b>575,681</b>



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	36,389,690	37,590,481
3121	Special Education--General Apportionment	786,934	850,672	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	37,240,362	38,738,806
STATE, SPECIAL PURPOSE				
4100	Special Purpose, Unassigned	0	0	0
4109	Transition To Kindergarten	242,370	961,798	1,013,807
4121	Special Education	6,482,878	6,521,590	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	1,281,379	1,116,764
4156	State Institutions, Centers, and Homes, Delinquent	0	0	0
4158	Special and Pilot Programs	259,110	426,102	245,417
4159	Institutions-Juveniles in Adult Jails	0	0	0
4165	Transitional Bilingual	809,313	873,878	891,941
4174	Highly Capable	113,483	119,468	122,609
4188	Childcare	0	0	0
4198	School Food Services	158,363	384,822	375,000
4199	Transportation--Operations	1,965,091	2,199,604	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	12,768,641	12,869,168

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GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>FEDERAL, GENERAL PURPOSE</b>			
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	4,742	44,367
5600   Qualified Bond Interest Credit - Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
<b>5000   TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>49,397</b>	<b>4,742</b>	<b>44,367</b>
<b>FEDERAL, SPECIAL PURPOSE</b>			
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	1,275,914	1,100,000
6125   Special Education-Infants and Toddlers-Federal	0	0	0
6138   Secondary Vocational Education	37,439	26,017	17,000
6146   Skill Center	0	0	0
6151   Disadvantaged ESEA Disadvantaged, Fed	644,490	665,603	596,443
6152   School Improve, Fed Other Title Grants under ESEA, Fed	77,061	179,186	75,000
6153   Migrant ESEA Migrant, Federal	110,256	84,865	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

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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	975,000	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

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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	125,000	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	100,000	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	3,501,085	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	271,513	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	1,500,000	1,000,000
8500   Nonfederal, ESD	0	0	0
8521   Educational Service Districts-Special Education	0	0	0
8522   Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	255,274	1,771,513	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	65,120,932	66,801,004

Lynden School District No.504

EXPENDITURE BY PROGRAM

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REGULAR INSTRUCTION</b>			
01   Basic Education	28,684,183	33,088,009	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   <b>TOTAL REGULAR INSTRUCTION</b>	<b>31,483,597</b>	<b>36,815,459</b>	<b>37,907,876</b>
<b>FEDERAL SPECIAL PURPOSE FUNDING</b>			
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   <b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>517,008</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION INSTRUCTION</b>			
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   <b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>8,895,645</b>	<b>9,774,762</b>	<b>10,589,826</b>
<b>VOCATIONAL EDUCATION INSTRUCTION</b>			
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   <b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,062,773</b>	<b>1,883,593</b>	<b>2,197,433</b>
<b>SKILL CENTER INSTRUCTION</b>			
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 INSTUCTION			
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	1,814,157	1,365,947
70   TOTAL OTHER INSTRUCTIONAL PROGRAMS	388,138	1,905,476	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	64,998,461	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
<b>TOTAL REGULAR INSTRUCTION</b>	<b>37,907,876</b>	<b>76,500</b>		<b>21,768,056</b>	<b>4,123,140</b>	<b>8,273,079</b>	<b>1,922,000</b>	<b>1,745,101</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL FEDERAL SPECIAL PURPOSE FUNDING</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL SPECIAL EDUCATION INSTRUCTION</b>	<b>10,589,826</b>	<b>0</b>		<b>4,654,436</b>	<b>2,231,709</b>	<b>2,848,890</b>	<b>68,750</b>	<b>781,041</b>	<b>5,000</b>	<b>0</b>
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
<b>TOTAL VOCATIONAL EDUCATION INSTRUCTION</b>	<b>2,197,433</b>	<b>0</b>		<b>1,259,438</b>	<b>101,134</b>	<b>398,311</b>	<b>137,000</b>	<b>301,550</b>	<b>0</b>	<b>0</b>
45   Skil 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
<b>TOTAL SKILL CENTER INSTRUCTION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL COMPENSATORY EDUCATION INSTRUCTION</b>	<b>3,106,249</b>	<b>0</b>	<b>0</b>	<b>1,292,878</b>	<b>838,625</b>	<b>849,746</b>	<b>0</b>	<b>125,000</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,454,611</b>	<b>0</b>		<b>174,349</b>	<b>132,455</b>	<b>137,807</b>	<b>10,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL COMMUNITY SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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
<b>TOTAL SUPPORT SERVICES</b>	<b>12,443,314</b>	<b>0</b>	<b>-76,500</b>	<b>441,693</b>	<b>4,494,674</b>	<b>2,146,133</b>	<b>1,247,500</b>	<b>4,081,814</b>	<b>23,000</b>	<b>85,000</b>
<b>OBJECT TOTALS</b>	<b>67,699,309</b>	<b>76,500</b>	<b>-76,500</b>	<b>29,590,850</b>	<b>11,921,737</b>	<b>14,653,966</b>	<b>3,385,250</b>	<b>8,034,506</b>	<b>28,000</b>	<b>85,000</b>

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
OBJECT OF EXPENDITURE						
(0) Debit Transfers	235,391	XXXXX	76,500	XXXXX	76,500	XXXXX
(1) Credit Transfers	-235,391	XXXXX	-76,500	XXXXX	-76,500	XXXXX
(2) Certificated Salaries	25,845,104	44.79	27,940,082	42.99	29,590,850	43.71
(3) Classified Salaries	9,423,930	16.33	10,580,202	16.28	11,921,737	17.61
(4) Employee Benefits and Payroll Taxes	12,499,348	21.66	14,044,370	21.61	14,653,966	21.65
(5) Supplies and Materials	2,747,837	4.76	3,973,346	6.11	3,385,250	5.00
(7) Purchased Services	6,701,379	11.61	8,297,461	12.77	8,034,506	11.87
(8) Travel	149,366	0.26	78,000	0.12	28,000	0.04
(9) Capital Outlay	334,264	0.58	85,000	0.13	85,000	0.13
TOTAL EXPENDITURES	57,701,227	100.00	64,998,461	100.00	67,699,309	100.00

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
<b>TEACHING ACTIVITIES</b>						
27   Teaching	32,855,971	56.94	38,558,419	59.32	39,878,925	58.91
28   Extracur	1,104,231	1.91	1,158,705	1.78	1,501,007	2.22
29   Pmt to SD	0	0.00	0	0.00	0	0.00
<b>TOTAL TEACHING ACTIVITIES</b>	<b>33,960,202</b>	<b>58.86</b>	<b>39,717,124</b>	<b>61.10</b>	<b>41,379,932</b>	<b>61.12</b>
<b>TEACHING SUPPORT</b>						
22   Lrn Resrc	307,236	0.53	302,333	0.47	319,668	0.47
24   Guid/Coun	1,554,296	2.69	1,887,925	2.90	1,920,501	2.84
25   Pupil M/S	489,674	0.85	493,970	0.76	564,916	0.83
26   Health	3,293,491	5.71	3,108,645	4.78	3,338,644	4.93
31   InstProDev	1,072,455	1.86	1,140,586	1.75	1,716,492	2.54
32   Inst Tech	348,688	0.60	183,000	0.28	245,000	0.36
33   Curriculum	759,253	1.32	1,001,475	1.54	1,002,952	1.48
34   Prof Lrng St	386,472	0.67	0	0.00	0	0.00
35   Pupil Safety	0	0.00	939,982	1.45	0	0.00
<b>TOTAL TEACHING SUPPORT</b>	<b>7,825,093</b>	<b>13.56</b>	<b>9,057,916</b>	<b>13.94</b>	<b>9,108,173</b>	<b>13.45</b>
<b>OTHER SUPPORT ACTIVITIES</b>						
42   Food	581,451	1.01	568,500	0.87	568,500	0.84
44   Operation	817,270	1.42	825,111	1.27	836,151	1.24
49   Transfers	0	0.00	0	0.00	0	0.00
52   Operation	1,635,659	2.83	1,473,141	2.27	1,560,957	2.31
53   Maintnce	269,374	0.47	298,892	0.46	311,055	0.46
56   Insurance	86,443	0.15	100,187	0.15	113,509	0.17
58   Remote Learning Operations	0	0.00	0	0.00	0	0.00
59   Transfers	-205,849	-0.36	-76,500	-0.12	-76,500	-0.11
62   Grnd Mnt	239,183	0.41	251,492	0.39	264,923	0.39
63   Oper Bldg	1,577,958	2.73	2,054,249	3.16	2,145,873	3.17
64   Maintnce	759,925	1.32	598,292	0.92	606,715	0.90
65   Utilities	1,075,938	1.86	1,167,500	1.80	1,197,500	1.77
66   E-Rate	759,253	1.32	0	0.00	0	0.00
67   Bldg Secu	138,144	0.24	100,000	0.15	75,000	0.11
68   Insurance	671,419	1.16	776,911	1.20	876,317	1.29

Lynden School District No.504

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2023-2024	(2) % of Total	(3) Budget 2024-2025	(4) % of Total	(5) Budget 2025-2026	(6) % of Total
72   Info Sys	889,037	1.54	908,418	1.40	930,738	1.37
73   Printing	144	0.00	1,000	0.00	1,000	0.00
74   Warehouse	10,674	0.02	19,817	0.03	6,053	0.01
75   Mtr Pool	3,324	0.01	30,000	0.05	30,000	0.04
83   Interest	46,703	0.08	1,000	0.00	1,000	0.00
84   Principal	263,056	0.46	12,750	0.02	12,750	0.02
85   Debt Expn	0	0.00	0	0.00	0	0.00
91   Publ Actv	0	0.00	0	0.00	0	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>8,859,854</b>	<b>15.35</b>	<b>9,110,760</b>	<b>14.02</b>	<b>9,461,541</b>	<b>13.98</b>
<b>UNIT ADMINISTRATION</b>						
23   Princ Off	3,020,967	5.24	3,504,944	5.39	3,694,495	5.46
<b>TOTAL UNIT ADMINISTRATION</b>	<b>3,020,967</b>	<b>5.24</b>	<b>3,504,944</b>	<b>5.39</b>	<b>3,694,495</b>	<b>5.46</b>
<b>CENTRAL ADMINISTRATION</b>						
11   Bd of Dir	300,177	0.52	189,000	0.29	259,000	0.38
12   Supt Off	559,617	0.97	597,953	0.92	618,444	0.91
13   Busns Off	815,674	1.41	758,912	1.17	923,408	1.36
14   HR	283,654	0.49	381,194	0.59	406,592	0.60
15   Pblc Rltn	30,075	0.05	37,500	0.06	37,500	0.06
21   Supv Inst	1,035,083	1.79	995,844	1.53	1,073,395	1.59
41   Supervisn	142,647	0.25	142,916	0.22	190,732	0.28
51   Supervisn	283,635	0.49	311,269	0.48	327,693	0.48
61   Supv Bldg	198,079	0.34	193,129	0.30	218,404	0.32
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>3,648,640</b>	<b>6.32</b>	<b>3,607,717</b>	<b>5.55</b>	<b>4,055,168</b>	<b>5.99</b>
<b>TOTAL EXPENDITURES</b>	<b>57,701,227</b>	<b>100.00</b>	<b>64,998,461</b>	<b>100.00</b>	<b>67,699,309</b>	<b>100.00</b>



Lynden School District No.504

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>TEACHING ACTIVITIES</b>				
27   Teaching	192.596	81.09	60.951	39.84
28   Extracurricular	1.000	0.42	1.604	1.05
<b>TOTAL TEACHING ACTIVITIES</b>	<b>193.596</b>	<b>81.52</b>	<b>62.555</b>	<b>40.89</b>
<b>TEACHING SUPPORT</b>				
22   Learning Resources	0.000	0.00	3.280	2.14
24   Guidance and Counseling	10.000	4.21	3.123	2.04
25   Pupil Management and Safety	0.000	0.00	5.085	3.32
26   Health/Related Services	18.400	7.75	3.779	2.47
31   InstProDev	1.000	0.42	0.000	0.00
32   Inst Tech	XXXXX	XXXXX	0.000	0.00
33   Curriculum	1.000	0.42	1.000	0.65
34   Professional Learning - State	0.000	0.00	XXXXX	XXXXX
<b>35   Pupil Safety</b>	<b>0.000</b>	<b>0.00</b>	<b>0.000</b>	<b>0.00</b>
<b>TOTAL TEACHING SUPPORT</b>	<b>30.400</b>	<b>12.80</b>	<b>16.267</b>	<b>10.63</b>
<b>OTHER SUPPORT ACTIVITIES</b>				
44   Food Services Operations	XXXXX	XXXXX	7.112	4.65
52   Operations	XXXXX	XXXXX	11.499	7.52
53   Maintenance	XXXXX	XXXXX	1.503	0.98
58   Remote Learning Operations	XXXXX	XXXXX	0.000	0.00
62   Grounds--Maintenance	0.000	0.00	2.000	1.31
63   Operation of Buildings	0.000	0.00	16.367	10.70
64   Maintenance	0.000	0.00	2.000	1.31
65   Utilities	XXXXX	XXXXX	0.000	0.00
67   Building Security	0.000	0.00	0.000	0.00
72   Information Systems	0.000	0.00	0.000	0.00
73   Printing	0.000	0.00	0.000	0.00
74   Warehousing and Distribution	0.000	0.00	0.114	0.07
75   Motor Pool	0.000	0.00	0.000	0.00
91   Public Activities	0.000	0.00	0.000	0.00
<b>TOTAL OTHER SUPPORT ACTIVITIES</b>	<b>0.000</b>	<b>0.00</b>	<b>40.595</b>	<b>26.54</b>

Lynden School District No.504

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
<b>UNIT ADMINISTRATION</b>				
23   Principal's Office	9.000	3.79	14.472	9.46
<b>TOTAL UNIT ADMINISTRATION</b>	<b>9.000</b>	<b>3.79</b>	<b>14.472</b>	<b>9.46</b>
<b>CENTRAL ADMINISTRATION</b>				
12   Superintendent's Office	1.000	0.42	2.000	1.31
13   Business Office	0.000	0.00	5.750	3.76
14   Human Resources	1.000	0.42	1.000	0.65
15   Public Relations	0.000	0.00	0.000	0.00
21   Supervision - Instruction	2.500	1.05	4.658	3.04
41   Supervision - Nutrition Services	0.000	0.00	1.320	0.86
51   Supervision - Transportation	0.000	0.00	2.616	1.71
61   Supervision - Building	0.000	0.00	1.750	1.14
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>4.500</b>	<b>1.89</b>	<b>19.094</b>	<b>12.48</b>
<b>TOTAL FTE STAFF</b>	<b>237.496</b>	<b>100.00</b>	<b>152.983</b>	<b>100.00</b>

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Lynden School District No.504  
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES</b>			
100   General Student Body	292,824	229,400	407,029
200   Athletics	5,073	50,000	0
300   Classes	18,807	51,072	0
400   Clubs	221,370	446,508	196,255
600   Private Moneys	3,727	9,800	60,269
<b>A. TOTAL REVENUES</b>	<b>541,802</b>	<b>786,780</b>	<b>663,553</b>
<b>EXPENDITURES</b>			
100   General Student Body	104,829	5,000	454,445
200   Athletics	101,664	148,200	118,812
300   Classes	12,895	46,045	0
400   Clubs	216,306	391,776	30,527
600   Private Moneys	5,712	19,800	59,769
<b>B. TOTAL EXPENDITURES</b>	<b>441,407</b>	<b>610,821</b>	<b>663,553</b>
<b>C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)</b>	<b>100,395</b>	<b>175,959</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	397,633	551,442	550,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	11,809	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>D. TOTAL BEGINNING FUND BALANCE</b>	<b>409,442</b>	<b>551,442</b>	<b>550,000</b>
<b>E. G.L.898 Accounting Changes and Error Corrections</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.819 Restricted for Fund Purposes	490,357	727,401	550,000
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	19,480	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Lynden School District No.504  
SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	509,837	727,401	550,000

1/ Amount on Line F should be equal to or greater than all restricted fund balances.

Lynden School District No.504  
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	3,126,012	3,186,757	3,244,127
2000   Local Nontax Support	35,627	37,000	37,000
3000   State, General Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
9000   Other Financing Sources	491,529	286,454	278,086
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>3,653,168</b>	<b>3,510,211</b>	<b>3,559,213</b>
<b>EXPENDITURES</b>			
Matured Bond Expenditures	2,130,888	2,554,333	2,466,193
Interest on Bonds	1,443,162	1,463,740	1,257,442
Interfund Loan Interest	0	0	0
Bond Transfer Fees	1,800	25,500	500
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	25,000
<b>B. TOTAL EXPENDITURES</b>	<b>3,575,850</b>	<b>4,043,573</b>	<b>3,749,135</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. OTHER FINANCING USES (G.L.535)</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>77,318</b>	<b>-533,361</b>	<b>-189,921</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	2,127,683	2,185,423	2,023,958
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>2,127,683</b>	<b>2,185,423</b>	<b>2,023,958</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</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.830 Restricted for Debt Service	2,205,001	1,652,061	1,834,036
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Lynden School District No.504  
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	2,205,001	1,652,061	1,834,036

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Taxes	3,125,704	3,186,613	3,243,982
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	308	143	145
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>3,126,012</b>	<b>3,186,757</b>	<b>3,244,127</b>
<b>LOCAL SUPPORT NONTAX</b>			
2300   Investment Earnings	35,627	37,000	37,000
2450   Other Interest Earnings	0	0	0
2700   Rentals and Leases	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>35,627</b>	<b>37,000</b>	<b>37,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit - Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000   <b>TOTAL FEDERAL, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>			
9100   Sale of Bonds	0	0	25,000
9200   Sale of Real Property	0	0	0
9600   Sale of Refunding Bonds	0	0	0
9900   Transfers	0	0	0

Lynden School District No.504

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9901   Transfers (local resources)	491,529	286,454	253,086
9000   TOTAL OTHER FINANCING SOURCES	491,529	286,454	278,086
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,653,168	3,510,211	3,559,213



Lynden School District No.504  
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
1000   Local Taxes	805,479	351,983	0
2000   Local Nontax Support	16,778	22,500	5,000
3000   State, General Purpose	0	0	0
4000   State, Special Purpose	0	0	0
5000   Federal, General Purpose	0	0	0
6000   Federal, Special Purpose	0	0	0
7000   Revenues from Other School Districts	0	0	0
8000   Revenues from Other Entities	0	1,100,000	500,000
9000   Other Financing Sources	0	1,175,000	250,000
<b>A. TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>822,257</b>	<b>2,649,483</b>	<b>755,000</b>
<b>EXPENDITURES</b>			
10   Sites	0	0	0
20   Buildings	164,817	1,927,288	175,000
30   Equipment	0	249,071	700,000
40   Energy	0	0	0
50   Sales and Lease Expenditures	0	0	0
60   Bond Issuance Expenditures	0	0	0
90   Debt Expenditures	0	0	0
<b>B. TOTAL EXPENDITURES</b>	<b>314,085</b>	<b>2,176,359</b>	<b>875,000</b>
<b>C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/</b>	<b>343,931</b>	<b>150,000</b>	<b>150,000</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>164,241</b>	<b>323,124</b>	<b>-270,000</b>
<b>BEGINNING FUND BALANCE</b>			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	-4,857	0	0
G.L.862 Committed from Levy Proceeds	0	0	0

Lynden School District No.504  
SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
G.L.863 Restricted from State Proceeds	226,049	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	303,474	626,598
G.L.890 Unassigned Fund Balance	0	0	0
<b>F. TOTAL BEGINNING FUND BALANCE</b>	<b>139,233</b>	<b>303,474</b>	<b>626,598</b>
<b>G. G.L.898 Accounting Changes and Error Corrections</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.825 Restricted for Skill Center	0	0	0
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	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	226,049	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	77,425	626,598	356,598
G.L.890 Unassigned Fund Balance	0	0	0
<b>H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/</b>	<b>303,474</b>	<b>626,598</b>	<b>356,598</b>

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

Lynden School District No.504

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
<b>LOCAL TAXES</b>			
1100   Local Property Tax	805,400	351,983	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	80	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
1000   <b>TOTAL LOCAL TAXES</b>	<b>805,479</b>	<b>351,983</b>	<b>0</b>
<b>LOCAL SUPPORT NONTAX</b>			
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	16,778	22,500	5,000
2400   Interfund Loan Interest Earnings	0	0	0
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Judgement and Settlements	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
2000   <b>TOTAL LOCAL NONTAX SUPPORT</b>	<b>16,778</b>	<b>22,500</b>	<b>5,000</b>
<b>STATE, GENERAL PURPOSE</b>			
3600   State Forests	0	0	0
3900   Other State General Purpose, Unassigned	0	0	0
3000   <b>TOTAL STATE, GENERAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STATE, SPECIAL PURPOSE</b>			
4100   Special Purpose, Unassigned	0	0	0
4130   State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230   State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300   Other State Agencies, Unassigned	0	0	0
4330   State Matching Funding Assistance - - Other	0	0	0
4000   <b>TOTAL STATE, SPECIAL PURPOSE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL, GENERAL PURPOSE</b>			

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
5200   General Purpose Direct Federal Grants, Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5500   Federal Forests	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
5000   TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6111   Federal Special Purpose-SLFRF	0	0	0
6112   Federal Special Purpose-ESSER II	0	0	0
6113   Federal Special Purpose-ESSER III	0	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	0	0	0
6140   Impact Aid-Construction	0	0	0
6176   Targeted Assistance ESSER I	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6210   E-Rate	0	0	0
6211   Federal Special Purpose-SLFRF	0	0	0
6212   Federal Special Purpose-ESSER II	0	0	0
6213   Federal Special Purpose-ESSER III	0	0	0
6214   Federal Special Purpose ESSER III Learning Loss	0	0	0
6218   Federal Special Purpose-Reserved G	0	0	0
6219   Federal Special Purpose-Cares Act - Other	0	0	0
6240   Impact Aid-Construction	0	0	0
6276   Targeted Assistance ESSER I	0	0	0
6300   Federal Grants Through Other Agencies, Unassigned	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
6340   Impact Aid-Construction	0	0	0

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
6376   Targeted Assistance ESSER I	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100   Program Participation, Unassigned	0	0	0
7000   TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	0	0	0
REVENUES FROM OTHER ENTITIES			
8100   Governmental Entities	0	1,100,000	500,000
8101   Governmental Entities-Enrichment	0	0	0
8500   Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	0	1,100,000	500,000
OTHER FINANCING SOURCES			
9100   Sale of Bonds	0	500,000	0
9200   Sale of Real Property	0	0	0
9300   Sale of Equipment	0	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	675,000	250,000
9000 TOTAL OTHER FINANCING SOURCES	0	1,175,000	250,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	822,257	2,649,483	755,000

Lynden School District No.504  
SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
REVENUES AND OTHER FINANCING SOURCES			
1100   Local Property Tax	0	0	0
1300   Sale of Tax Title Property	0	0	0
1400   Local in lieu of Taxes	0	0	0
1500   Timber Excise Tax	0	0	0
1600   County-Administered Forests	0	0	0
1900   Other Local Taxes	0	0	0
2200   Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300   Investment Earnings	28,953	4,000	4,000
2450   Other Interest Earnings	0	0	0
2500   Gifts and Donations	0	0	0
2600   Fines and Damages	0	0	0
2700   Rentals and Leases	0	0	0
2800   Judgement and Settlements	0	0	0
2900   Local Support Nontax, Unassigned	0	0	0
3600   State Forests	0	0	0
4100   Special Purpose-Unassigned	0	0	0
4300   Other State Agencies-Unassigned	0	0	0
4499   Transportation Reimbursement Depreciation	374,922	425,000	375,000
5200   General Purposes Direct Federal Grants-Unassigned	0	0	0
5300   Impact Aid, Maintenance and Operation	0	0	0
5400   Federal in lieu of Taxes	0	0	0
5600   Qualified Bond Interest Credit-Federal	0	0	0
5700   Qualified Energy Investment Tax Credits	XXXXX	XXXXX	0
6100   Special Purpose-OSPI Unassigned	0	0	0
6200   Direct Special Purpose Grants	0	0	0
6300   Federal Grants Through Other Entities-Unassigned	0	0	0
8100   Governmental Entities	0	0	25,000
8101   Governmental Entities	0	0	0
8500   NonFederal ESD	0	0	0
9100   Sale of Bonds	0	0	0
9300   Sale of Equipment	3,000	0	0
9400   Insurance Recoveries	0	0	0

Lynden School District No.504

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2023-2024	(2) Budget 2024-2025	(3) Budget 2025-2026
9500   Long-Term Financing	0	0	0
9901   Transfers (local resources)	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	406,875	429,000	404,000
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	406,875	429,000	404,000
EXPENDITURES			
33 Transportation Equipment Purchases	214,918	1,268,780	1,050,000
34 Transportation Equipmment Major Repair	0	0	0
43 Transportation Vehicle Energy Audits	0	0	0
44 Transportation Equipment Capital Improvement	0	0	0
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	214,918	1,268,780	1,050,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	0	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	191,957	-839,780	-646,000
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	911,923	1,056,420	905,788
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	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.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	911,923	1,056,420	905,788
I. 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.819 Restricted for Fund Purposes	1,103,881	216,640	259,788



Lynden School District No.504  
SUMMARY OF TRANSPORTATION VEHICLE 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.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	1,103,881	216,640	259,788

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ 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 out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.