LYNDEN
SCHOOL DISTRICT

Tradition + Pride + Excellence

Budget Hearing & Adoption

For the Board Meeting of August 6, 2026

LYNDEN SCHOOL DISTRICT

Tradition + Pride + Excellence

Budget Hearing & Proposed Adoption (August 6, 2026)

* Authorized Expenditures	2025/2026 (F195)	2026/2027 (F195)	% Change Prior to Budget
General Fund	$ 67,699,309	$ 69,733,039	3.00%
Capital Projects Fund	$ 875,000	$ 780,000	-10.86%
Debt Service Fund	$ 3,749,135	$ 3,326,249	-11.28%
Associated Student Body Fund *1	$ 663,553	$ 714,871	7.73%
Transportation Vehicle Fund	$ 1,050,000	$ 900,000	-14.29%

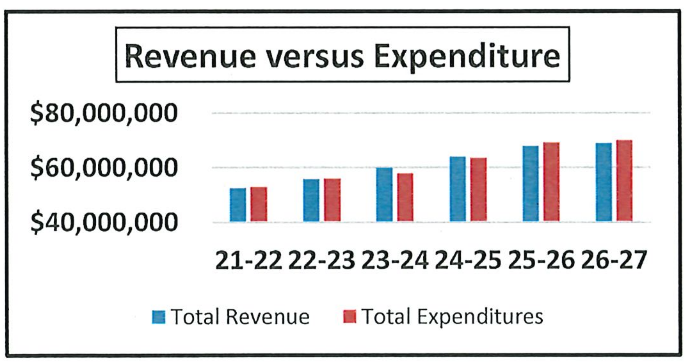
*Student Enrollment & Staffing FTE			
Total Enrollment	3,570.00	3,494.00	-2.13%
Total Certificated Staff	237.50	236.04	-0.61%
Total Classified Staff	150.69	151.43	0.49%
*** General Fund Information**			
Projected Beginning Fund Balance	$ 6,292,960	$ 5,376,392	-14.56%
Total Revenue	$ 66,801,004	$ 68,851,431	3.07%
Total Staffing ($)	$ 56,166,553	$ 57,974,318	3.22%
Total MSOC's *1	$ 11,532,756	$ 11,758,721	1.96%
Total Expenditures	$ 67,699,309	$ 69,733,039	3.00%
Other Financing Activity	$ (353,086)	$ (446,000)	26.31%
Projected Change in Fund Balance	$ (1,251,391)	$ (1,327,608)	n/a
Projected Ending Fund Balance	$ 5,041,569	$ 4,048,784	-19.69%

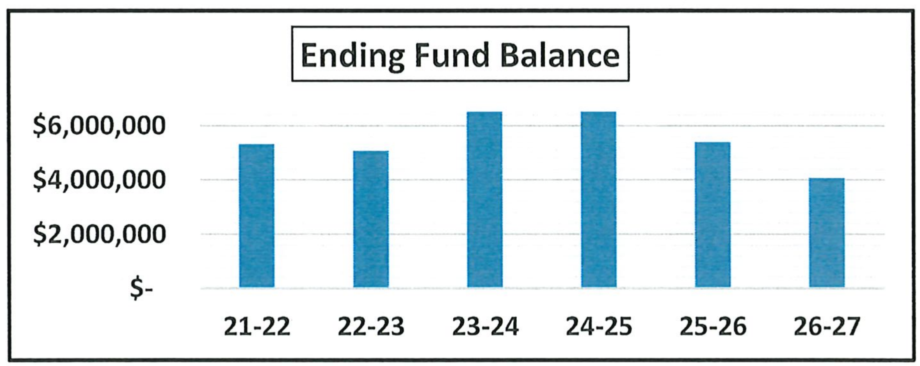
***1 - MSOC budget contains $1,000,000 of budget capacity, offset by $1,000,000 of revenue capacity**

LYNDEN SCHOOL DISTRICT

Tradition + Pride + Excellence

Type	21-22	22-23	23-24	24-25	25-26	26-27
Beginning Fund Balance	$ 5,709,754	$ 5,308,681	$ 5,062,301	$ 7,127,574	$ 6,926,766	$ 5,376,392
Revenue	$ 52,338,828	$ 55,659,542	$ 59,914,097	$ 63,882,280	$ 66,801,004	$ 68,851,431
Revenue, Adjustments	$ -	$ -	$ -	$ -	$ 952,324	$ -
Total Revenue	$ 52,338,828	$ 55,659,542	$ 59,914,097	$ 63,882,280	$ 67,753,328	$ 68,851,431
Expenditure, Staffing	$ 43,845,839	$ 46,897,155	$ 47,768,381	$ 52,415,492	$ 56,166,553	$ 57,974,318
Expenditure, MSOC's	$ 8,810,974	$ 8,925,679	$ 9,932,845	$ 10,899,933	$ 11,532,756	$ 11,758,721
Expenditure, Adjustments/Rounding	$ -	$ -	$ -	$ -	$ 1,251,307	$ -
Total Expenditures	$ 52,656,813	$ 55,822,835	$ 57,701,227	$ 63,315,425	$ 68,950,616	$ 69,733,039
Other Financing Uses, GF to CPF	$ -	$ -	$ -	$ (708,000)	$ (250,000)	$ (430,000)
Other Financing Uses, GF to DSF	$ (83,087)	$ (83,087)	$ (147,598)	$ (107,086)	$ (103,086)	$ (16,000)
Net Change in Fund Balance	$ (401,072)	$ (246,380)	$ 2,065,273	$ (248,230)	$ (1,550,374)	$ (1,327,608)
Prior Period Adjustment / Other	$ -	$ -	$ -	$ 47,422	$ -	$ -
Ending Fund Balance	$ 5,308,682	$ 5,062,301	$ 7,127,574	$ 6,926,766	$ 5,376,392	$ 4,048,784
Fund Balance, as % of Total Expenditure	10.08%	9.07%	12.35%	10.94%	7.80%	5.88%





Lynden School District		Prior Years		Curr Yr	Budgeted Enrollment	Actual Enrollment	Budgeted Enrollment
Enrollment, K-12	21-22	22-23	23-24	24-25	25-26 (Budget)	25-26	26-27 (Budget)
Kindergarten	229	246	247	215	200	218	213
1	242	250	262	258	227	220	223
2	244	245	257	276	267	256	221
3	262	255	249	272	291	274	258
4	257	267	260	254	274	278	279
5	249	264	261	264	265	257	275
6	263	259	282	267	273	275	267
7	229	268	259	290	276	266	277
8	250	245	274	264	304	294	271
9	252	268	261	293	282	275	306
10	297	245	266	260	283	280	263
11	213	242	203	216	203	207	222
12	190	199	211	175	188	190	183
Enrollment (before TK)	3,177	3,254	3,292	3,305	3,334	3,289	3,259
Transitional Kindergarten / ECEAP	0	70	70	77	76	69	74
Enrollment (Incl TK)	3,177	3,324	3,362	3,381	3,410	3,357	3,333
Running Start	110	94	117	126	125	132	125
Dropout, Reengagement	19	22	26	36	36	27	36
Enrollment (K-12, TK, RS/RE)	3,307	3,440	3,505	3,544	3,571	3,517	3,494

Lynden School District List

Four-Year Template	26/27	27/28	28/29	29/30
Beginning Fund Balance	**$ 5,376,392**	**$ 4,028,783**	**$ 3,138,246**	**$ 2,416,724**
Revenue				
1000 - Local Taxes	$ 11,027,377	$ 11,468,472	$ 11,927,211	$ 12,404,299
2000 - Local Nontax	$ 677,000	$ 677,000	$ 677,000	$ 677,000
3000 - State, General Purpose	$ 38,851,542	$ 39,628,573	$ 40,421,144	$ 41,229,567
4000 - State. Special Purpose	$ 13,360,559	$ 13,627,770	$ 13,900,326	$ 14,178,332
5000 - Federal, General Purpose	$ 44,367	$ 44,367	$ 44,367	$ 44,367
6000 - Federal, Special Purpose	$ 3,249,785	$ 3,314,781	$ 3,381,076	$ 3,448,698
7000 - Other Districts	$ 20,000	$ 20,400	$ 20,808	$ 21,224
8000 - Other Entities	$ 1,620,800	$ 1,620,800	$ 1,620,800	$ 1,620,800
9000 - Other Financing Sources		$ -	$ -	$ -
Total Revenue	**$ 68,851,430**	**$ 70,402,163**	**$ 71,992,732**	**$ 73,624,288**
Expenditures				
00 - Regular Instruction	$ 39,165,694	$ 39,949,008	$ 40,747,988	$ 41,562,948
10 - Federal Special Purpose	$ -	$ -	$ -	$ -
20 - Special Education Instruction	$ 10,769,110	$ 10,984,492	$ 11,204,182	$ 11,428,266
30 - Vocational Education	$ 2,113,125	$ 2,155,388	$ 2,198,495	$ 2,242,465
40 - Skills Center	$ -	$ -	$ -	$ -
50/60 - Compensatory Education	$ 3,024,921	$ 3,085,419	$ 3,147,128	$ 3,210,070
70 - Other Instruction	$ 1,468,144	$ 1,497,507	$ 1,527,457	$ 1,558,006
80 - Community Services	$ -	$ -	$ -	$ -
90 - Support Services	$ 13,192,045	$ 13,455,886	$ 13,725,004	$ 13,999,504
Total Expenditure	**$ 69,733,039**	**$ 71,127,700**	**$ 72,550,254**	**$ 74,001,259**
Other Financing Sources	**$ 466,000**	**$ 165,000**	**$ 164,000**	**$ 163,000**
Ending Fund Balance	**$ 4,028,783**	**$ 3,138,246**	**$ 2,416,724**	**$ 1,876,753**
	General Fund			

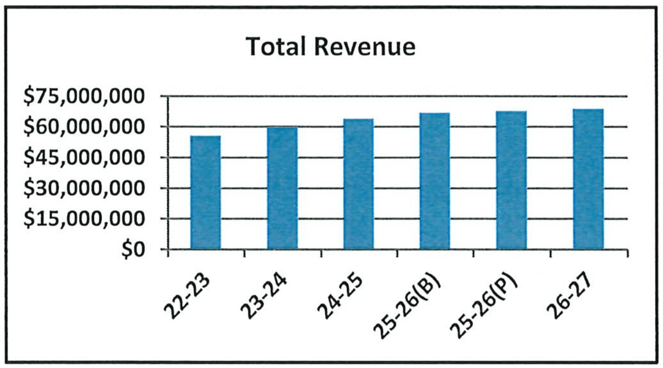
Lynden School District
Finance & Operations
2026/2027

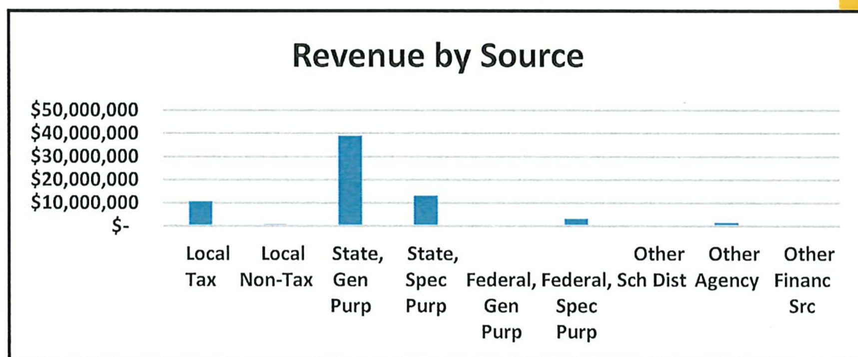
List

Finance (Budget Development)
Revenues, Summary

Type	22-23	23-24	24-25	25-26(B)	25-26(P)	26-27
Local Tax	$ 7,401,692	$ 7,782,380	$ 9,162,380	$ 10,429,039	$ 10,483,315	$ 11,027,377
Local Non-Tax	$ 766,806	$ 682,386	$ 715,348	$ 575,681	$ 750,000	$ 677,000
State, Gen Purp	$ 33,874,173	$ 35,646,551	$ 37,281,282	$ 38,738,806	$ 38,032,947	$ 38,851,542
State, Spec Purp	$ 8,442,834	$ 11,062,624	$ 13,101,744	$ 12,869,168	$ 13,369,770	$ 13,360,560
Federal, Gen Purp	$ 48,007	$ 49,397	$ 4,742	$ 44,367	$ 103,501	$ 44,367
Federal, Spec Purp	$ 4,986,264	$ 4,402,983	$ 3,300,517	$ 2,867,943	$ 3,712,793	$ 3,249,785
Other Sch Dist	$ 22,758	$ 29,565	$ 27,555	$ -	$ 25,000	$ 20,000
Other Agency	$ 115,000	$ 255,274	$ 285,612	$ 1,276,000	$ 1,276,000	$ 1,620,800
Other Financ Src	$ 2,008	$ 2,936	$ 3,100	$ -	$ -	$ -
Total Revenue	$ 55,659,542	$ 59,914,097	$ 63,882,280	$ 66,801,004	$ 67,753,328	$ 68,851,431

Total Revenue



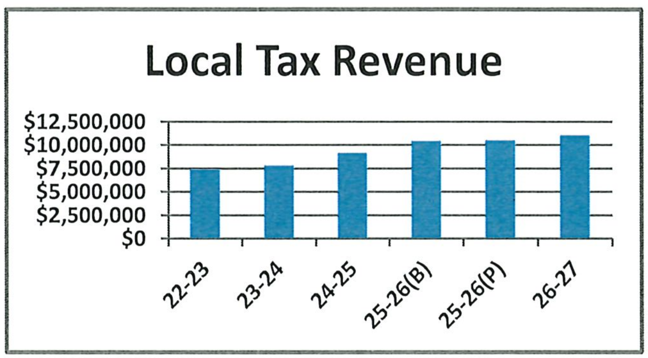


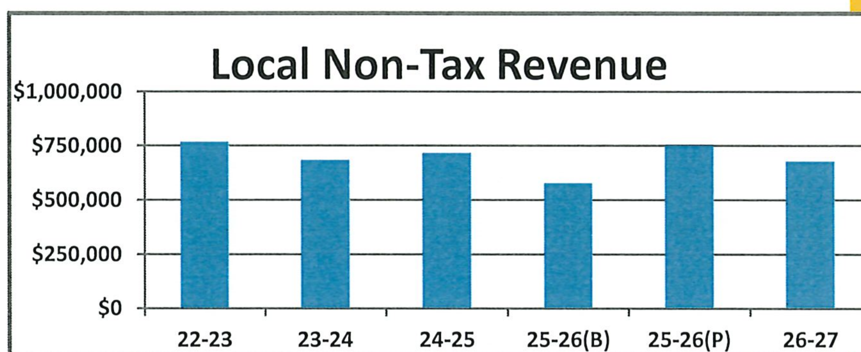
Lynden School District [List](#)
Finance & Operations
2026/2027

Finance (Budget Development)
Revenues, Summary

Type	22-23	23-24	24-25	25-26(B)	25-26(P)	26-27
Levy	$ 7,401,321	$ 7,781,999	$ 9,162,024	$ 10,428,600	$ 10,482,960	$ 11,026,941
Other	$ -	$ -	$ -	$ -	$ -	$ -
Timber Excise	$ 371	$ 381	$ 356	$ 439	$ 355	$ 436
Local Tax Revenue	$ 7,401,692	$ 7,782,380	$ 9,162,380	$ 10,429,039	$ 10,483,315	$ 11,027,377
Tuition	$ 42,138	$ 35,825	$ 34,370	$ 40,000	$ 40,000	$ 40,000
Sales (Non FS)	$ 47,624	$ 27,460	$ 32,764	$ 35,000	$ 35,000	$ 35,000
Sales (FS)	$ 359,533	$ 243,105	$ 276,038	$ 240,000	$ 265,000	$ 250,000
Investment Earnings	$ 73,291	$ 154,635	$ 202,568	$ 128,681	$ 180,000	$ 185,000
Donations	$ 150,234	$ 176,815	$ 132,499	$ 100,000	$ 148,000	$ 135,000
Fines/Fees	$ 2,190	$ 4,680	$ 7,141	$ 1,000	$ 1,000	$ 1,000
Rental	$ 5,475	$ 8,451	$ 10,015	$ 10,000	$ 10,000	$ 10,000
Insurance Recovery	$ 31,391	$ -	$ 11,154	$ 1,000	$ 1,000	$ 1,000
Miscellaneous	$ 27,275	$ 2,723	$ 8,798	$ 20,000	$ 47,638	$ 20,000
E-Rate (new to Federal 24/25)	$ 27,653	$ 28,692	$ -	$ -	$ 22,362	$ -
Local Non-Tax Rev	$ 766,806	$ 682,386	$ 715,348	$ 575,681	$ 750,000	$ 677,000

Local Revenue



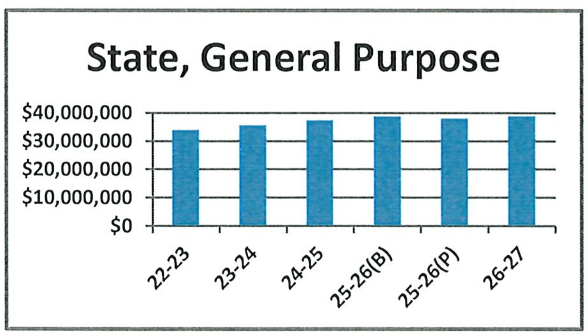


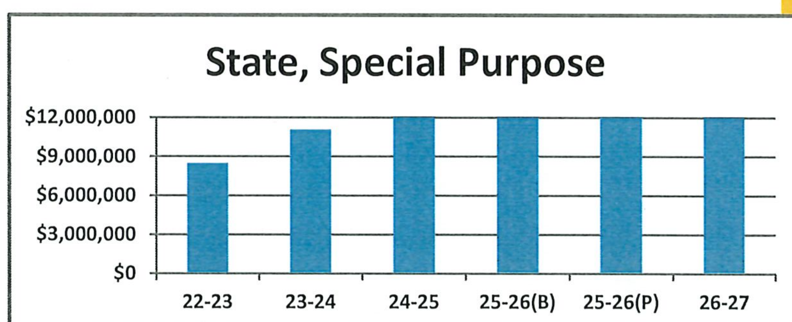
Lynden School District List
Finance & Operations
2026/2027

Finance (Budget Development)
Revenues, Summary

Type	22-23	23-24	24-25	25-26(B)	25-26(P)	26-27
Apport (BEA)	$ 32,813,331	$ 34,859,616	$ 36,430,692	$ 37,590,481	$ 36,851,632	$ 37,623,863
Apport (Spec Educ)	$ 798,301	$ 786,934	$ 850,590	$ 1,148,325	$ 1,201,316	$ 1,227,679
Apport (Enr HH)	$ -	$ -	$ -	$ -	$ -	$ -
Local Effort Assist	$ 262,541	$ -	$ -	$ -	$ -	$ -
State Forest	$ -	$ -	$ -	$ -	$ -	$ -
Open	$ -	$ -	$ -	$ -	$ (20,000)	$ -
State, General Purpose	$ 33,874,173	$ 35,646,551	$ 37,281,282	$ 38,738,806	$ 38,032,947	$ 38,851,542
					IPD >>>	102.70%
Transition to Kindergarten	$ -	$ 242,370	$ 961,798	$ 1,013,807	$ 916,885	$ 407,308
Special Educ (K-12)	$ 5,127,087	$ 6,482,878	$ 6,869,163	$ 6,849,036	$ 7,136,659	$ 7,510,569
Special Educ (Safety Net)	$ -	$ -	$ -	$ -	$ -	$ -
Special Educ (0-2)	$ -	$ -	$ -	$ -	$ -	$ -
LAP (Regular)	$ 556,492	$ 1,032,016	$ 1,281,379	$ 1,116,764	$ 1,130,415	$ 1,076,867
LAP (HP)	$ -	$ -	$ -	$ -	$ -	$ -
NBTPS	$ 213,415	$ 145,630	$ 148,627	$ 165,000	$ 150,000	$ 154,050
Special Educ (Inclusionary)	$ -	$ -	$ -	$ -	$ -	$ -
TPEP (5808)	$ -	$ 8,141	$ 11,369	$ 12,000	$ 10,685	$ 11,000
Building Bridges, 9th (5812)	$ -	$ -	$ 14,702	$ 15,000	$ 15,000	$ 12,000
OSSI_Fisher (5814)	$ -	$ -	$ -	$ -	$ -	$ -
Special/Pilot (58xx)	$ -	$ 105,339	$ 212,651	$ 53,417	$ 51,057	$ 45,000
Special/Pilot (5831)	$ -	$ -	$ -	$ -	$ -	$ -
Transitional Biling	$ 674,993	$ 809,313	$ 873,878	$ 891,941	$ 810,840	$ 822,661
Highly Capable	$ 90,930	$ 113,483	$ 119,468	$ 122,609	$ 121,024	$ 123,554
Child Nutrition	$ 16,381	$ 158,363	$ 409,105	$ 375,000	$ 400,573	$ 400,000
Pupil Transportation	$ 1,763,536	$ 1,965,091	$ 2,199,604	$ 2,254,594	$ 2,626,631	$ 2,797,550
Pupil Transportation-ESSER	$ -	$ -	$ -	$ -	$ -	$ -
Other State, $50 one-time only	$ -	$ -	$ -	$ -	$ -	$ -
Other State	$ -	$ -	$ -	$ -	$ -	$ -
State, Special Purpose	$ 8,442,834	$ 11,062,624	$ 13,101,744	$ 12,869,168	$ 13,369,770	$ 13,360,560

State Revenue





Lynden School District
Finance & Operations
2026/2027

List

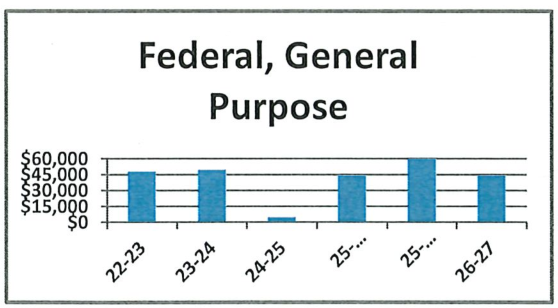
Finance (Budget Development)
Revenues, Summary

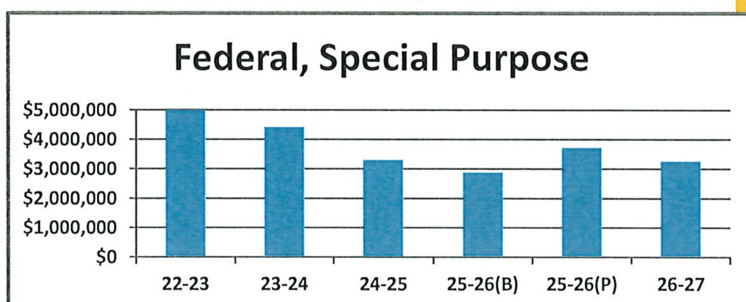
Type	22-23	23-24	24-25	25-26(B)	25-26(P)	26-27
Impact Aid (BEA)	$ -	$ -	$ -	$ -	$ -	$ -
Impact Aid (SP)	$ -	$ -	$ -	$ -	$ -	$ -
Federal Forest	$ 48,007	$ 49,397	$ 4,742	$ 44,367	$ 103,501	$ 44,367
Other State	$ -	$ -	$ -	$ -	$ -	$ -
Federal, General Purpose	$ 48,007	$ 49,397	$ 4,742	$ 44,367	$ 103,501	$ 44,367

Type	22-23	23-24	24-25	25-26(B)	25-26(P)	26-27
COVID Response Funds, Total	$ 2,029,742	$ 604,384	$ -	$ -	$ -	$ -
TK, Federally Funded 23/24	$ -	$ 516,750	$ -	$ -	$ -	$ -
Special Educ (IDEA)	$ 822,382	$ 860,707	$ 848,372	$ 830,000	$ 907,933	$ 830,000
Special Educ (Presc)	$ -	$ 20,922	$ 21,011	$ 20,000	$ 20,000	$ 20,000
Special Educ (Safety Net)	$ -	$ 25,392	$ 20,621	$ 250,000	$ 690,000	$ 450,000
Perkins	$ 23,174	$ 37,439	$ 25,848	$ 17,000	$ 30,974	$ 20,000
Title I (OSPI)	$ 410,405	$ 646,706	$ 687,330	$ 596,443	$ 614,559	$ 545,285
Title IV (*1)	$ -	$ 33,909	$ 66,791	$ -	$ 50,000	$ -
Title I (FIT, Fisc Ag)	$ -	$ 9,200	$ 7,800	$ -	$ 7,800	$ -
Rural Education	$ -	$ -	$ -	$ -	$ -	$ -
TPQ	$ 113,587	$ 43,153	$ 165,592	$ 75,000	$ 75,000	$ 75,000
Migrant	$ 176,563	$ 110,256	$ 84,751	$ -	$ 70,773	$ 50,000
LEP	$ 64,166	$ 11,875	$ 120,524	$ -	$ 57,880	$ 30,000
Day Care (CACFP)	$ -	$ -	$ -	$ -	$ -	$ -
Other Comm Svcs	$ -	$ -	$ -	$ -	$ -	$ -
Child Nutrition	$ 891,166	$ 1,140,263	$ 894,785	$ 900,000	$ 883,374	$ 925,000
SPE	$ 71,057	$ 66,590	$ -	$ -	$ -	$ -
Indian Education	$ -	$ -	$ -	$ -	$ -	$ -
Title IV (B'ham)	$ -	$ -	$ 63,885	$ -	$ 50,000	$ 50,000
Other Federal	$ -	$ -	$ -	$ -	$ -	$ -
GEER, COVID Funds (WC)	$ -	$ -	$ -	$ -	$ -	$ -
E-rate (Moved to Fed, 24/25)	$ -	$ -	$ -	$ 25,000	$ 25,000	$ 25,000
Special Educ (Medica)	$ 274,440	$ 146,555	$ 187,279	$ 100,000	$ 150,000	$ 150,000
Title I (COVID-19)	$ -	$ -	$ -	$ -	$ -	$ -
Other Comm Svcs	$ -	$ -	$ -	$ -	$ -	$ -
USDA Commodities	$ 103,881	$ 131,100	$ 105,928	$ 50,000	$ 75,000	$ 75,000
Other Federal	$ 5,700	$ (2,216)	$ -	$ 4,500	$ 4,500	$ 4,500
Federal, Special Purpose	$ 4,986,264	$ 4,402,983	$ 3,300,517	$ 2,867,943	$ 3,712,793	$ 3,249,785

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

Federal Revenue

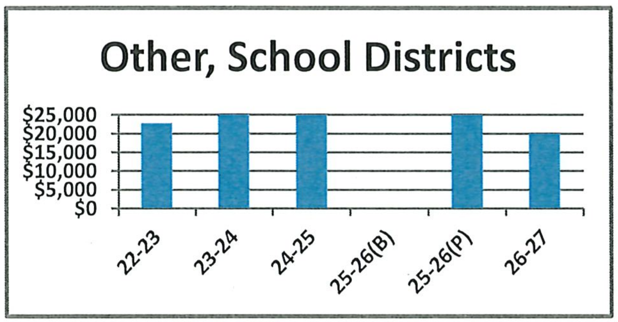


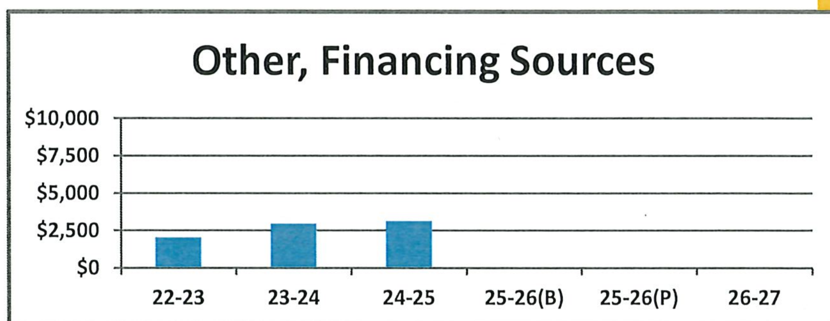


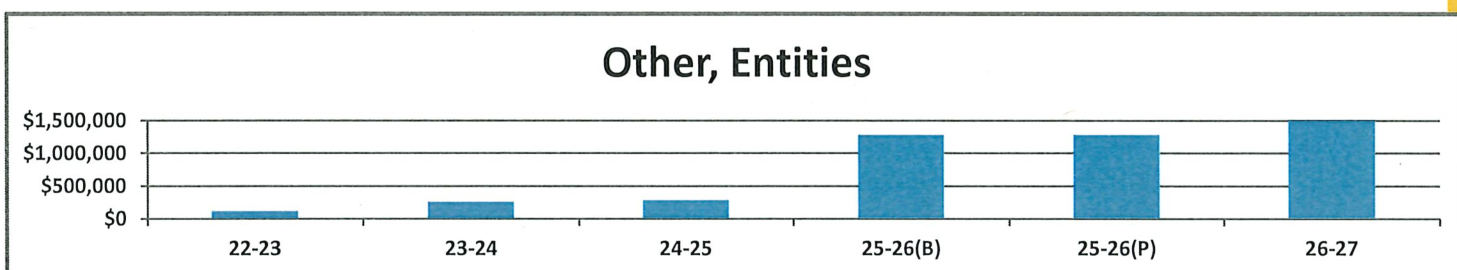
Lynden School District List
Finance & Operations
2026/2027

Finance (Budget Development)
Revenues, Summary

Type	22-23	23-24	24-25	25-26(B)	25-26(P)	26-27
Other, Unassigned	$ 22,758	$ 29,565	$ 27,555	$ -	$ 25,000	$ 20,000
Other, Special Education	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ -	$ -	$ -	$ -	$ -	$ -
Other School Districts	$ 22,758	$ 29,565	$ 27,555	$ -	$ 25,000	$ 20,000
Other Gov't Entity	$ -	$ -	$ -	$ -	$ -	$ -
Community Svcs	$ 111,000	$ 255,274	$ 285,612	$ 276,000	$ 276,000	$ 150,000
Opportunity Council	$ -	$ -	$ -	$ -	$ -	$ 470,800
Budget Capacity	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000	$ 1,000,000
Other Agency	$ 4,000	$ -	$ -	$ -	$ -	$ -
Other Agency	$ 115,000	$ 255,274	$ 285,612	$ 1,276,000	$ 1,276,000	$ 1,620,800
Transfers	$ -	$ -	$ -	$ -	$ -	$ -
Other	$ 2,008	$ 2,936	$ 3,100	$ -	$ -	$ -
Other Financing Scs	$ 2,008	$ 2,936	$ 3,100	$ -	$ -	$ -





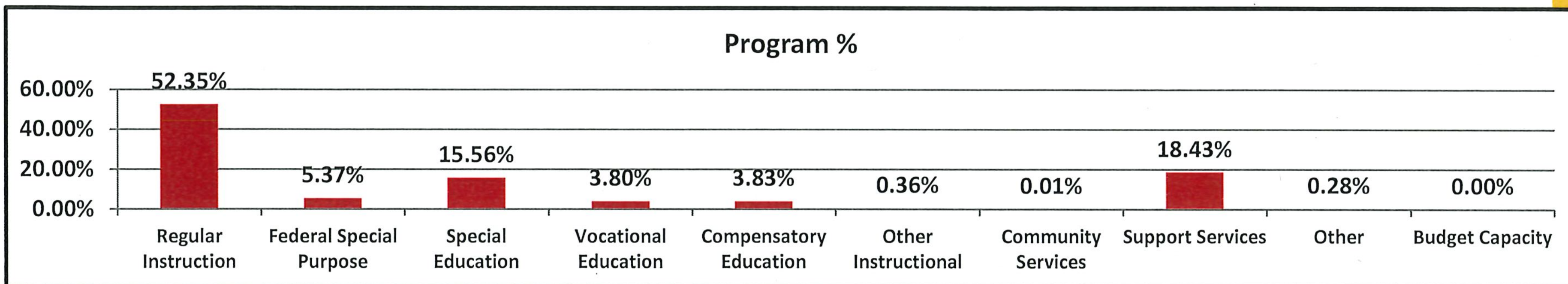


Other Revenue

Lynden School District
Budget Development (Expenditures)
2026/2027

Expenditure Type	21-22	22-23	23-24	24-25	25-26	26-27	% of Budg
Regular Instruction	$ 28,731,996	$ 29,221,956	$ 31,483,597	$ 34,482,234	$ 37,907,876	$ 39,165,694	52.35%
Federal Special Purpose	$ 1,451,759	$ 2,999,089	$ 517,008	$ 1,651	$ -	$ -	5.37%
Special Education	$ 8,273,884	$ 8,688,644	$ 8,895,645	$ 10,139,888	$ 10,589,826	$ 10,769,110	15.56%
Vocational Education	$ 2,074,815	$ 2,119,575	$ 2,062,773	$ 2,175,251	$ 2,197,433	$ 2,113,125	3.80%
Compensatory Education	$ 2,197,913	$ 2,139,231	$ 2,880,655	$ 3,421,627	$ 3,106,249	$ 3,024,921	3.83%
Other Instructional	$ 205,462	$ 201,859	$ 388,138	$ 430,509	$ 454,611	$ 468,144	0.36%
Community Services	$ 8,856	$ 5,805	$ 7,148	$ 8,220	$ -	$ -	0.01%
Support Services	$ 9,615,226	$ 10,287,752	$ 11,466,264	$ 12,656,045	$ 12,443,314	$ 13,192,045	18.43%
Other	$ 96,902	$ 158,925	$ -	$ -	$ -	$ -	0.28%
Budget Capacity	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000	0.00%
Total	**$ 52,656,814**	**$ 55,822,835**	**$ 57,701,227**	**$ 63,315,425**	**$ 67,699,309**	**$ 69,733,039**	**100.00%**

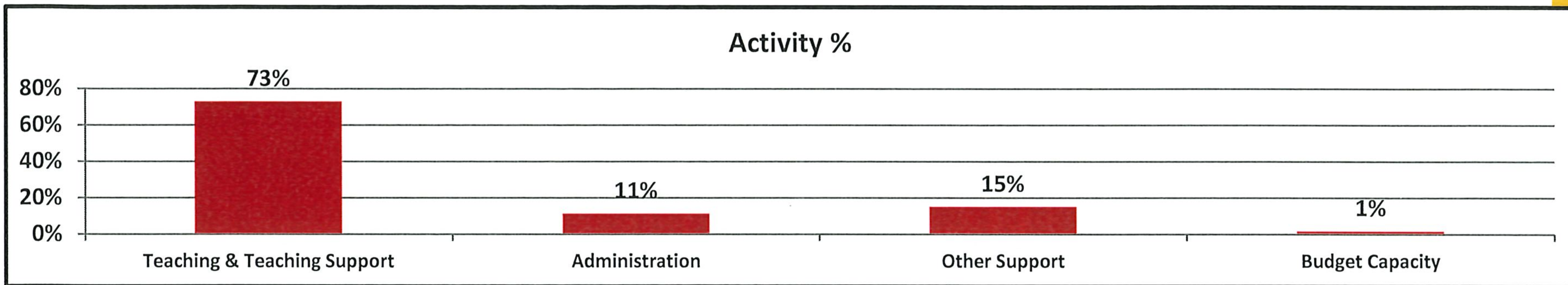
By Program



Lynden School District
Budget Development (Expenditures)
2026/2027

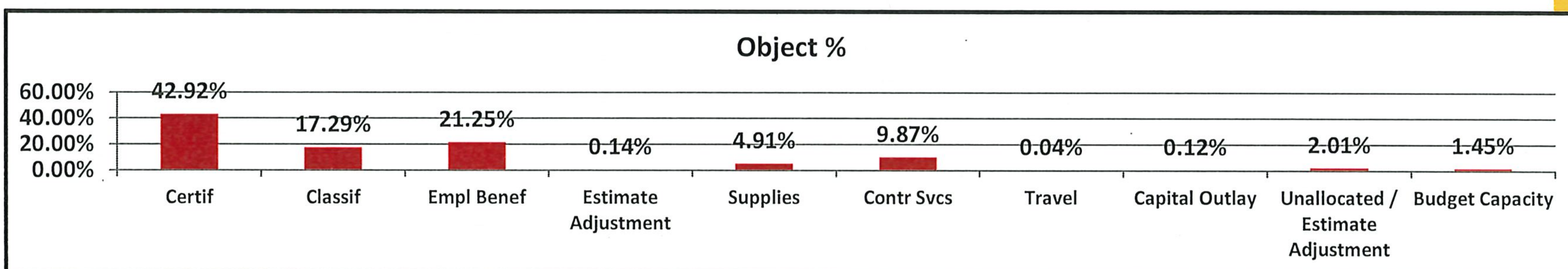
Expenditure Type	21-22	22-23	23-24	24-25	25-26	26-27	% of Budg
Teaching & Teaching Support	$ 39,362,239	$ 41,436,967	$ 42,171,766	$ 45,935,560	$ 50,488,105	$ 50,718,231	73%
Administration	$ 5,957,999	$ 6,564,563	$ 6,669,607	$ 7,200,424	$ 7,749,663	$ 7,679,725	11%
Other Support	$ 7,336,575	$ 7,821,305	$ 8,859,854	$ 9,811,690	$ 9,461,541	$ 10,335,083	15%
Budget Capacity	$ -	$ -	$ -	$ -	$ -	$ 1,000,000	1%
Total	**$ 52,656,814**	**$ 55,822,835**	**$ 57,701,227**	**$ 62,947,674**	**$ 67,699,309**	**$ 69,733,039**	**100%**

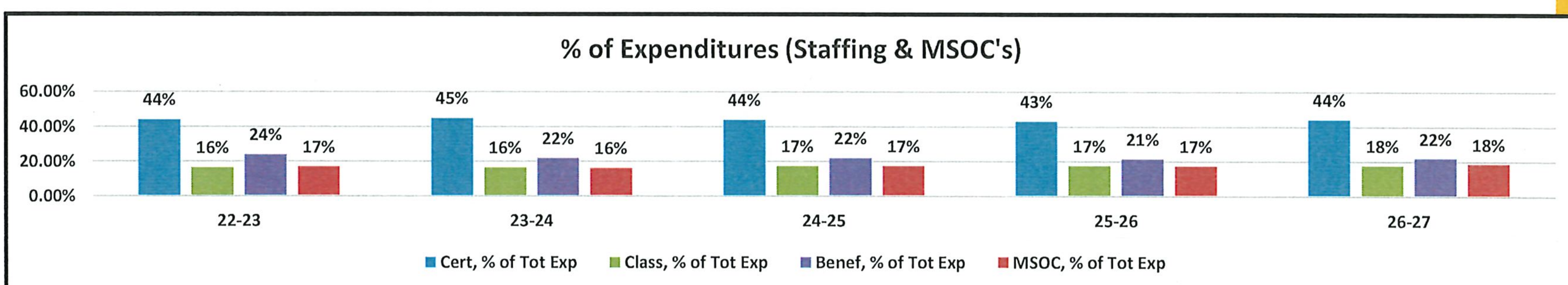
By Activity



Lynden School District
Budget Development (Expenditures)
2026/2027

Expenditure Type	21-22	22-23	23-24	24-25	25-26	26-27	% of Budg
Certif	$ 23,303,014	$ 24,526,168	$ 25,845,104	$ 27,690,131	$ 29,590,850	$ 30,666,301	42.92%
Classif	$ 8,232,238	$ 9,123,173	$ 9,423,930	$ 10,905,715	$ 11,921,737	$ 12,219,890	17.29%
Empl Benef	$ 12,310,587	$ 13,247,814	$ 12,499,348	$ 13,819,647	$ 14,653,966	$ 15,088,127	21.25%
Estimate Adjustment	$ -	$ -	$ -	$ -	$ 94,422	$ -	0.14%
Total Salary & Benefits	**$ 43,845,839**	**$ 46,897,155**	**$ 47,768,381**	**$ 52,415,492**	**$ 56,260,974**	**$ 57,974,318**	**81.60%**
Supplies	$ 2,594,883	$ 2,654,178	$ 2,747,837	$ 2,999,369	$ 3,385,250	$ 3,281,692	4.91%
Contr Svcs	$ 5,966,958	$ 5,991,909	$ 6,701,379	$ 7,433,429	$ 6,803,880	$ 7,119,029	9.87%
Travel	$ 152,231	$ 133,980	$ 149,366	$ 105,495	$ 28,000	$ 28,000	0.04%
Capital Outlay	$ 96,902	$ 145,612	$ 334,264	$ 361,640	$ 85,000	$ 80,000	0.12%
Unallocated / Estimate Adjustment	$ -	$ -	$ -	$ -	$ 1,387,512	$ 250,000	2.01%
Budget Capacity	$ -	$ -	$ -	$ -	$ 1,000,000	$ 1,000,000	1.45%
Total MSOC's	**$ 8,810,974**	**$ 8,925,679**	**$ 9,932,845**	**$ 10,899,933**	**$ 12,689,642**	**$ 11,758,721**	**18.40%**
Total Expenditures	**$ 52,656,814**	**$ 55,822,835**	**$ 57,701,227**	**$ 63,315,425**	**$ 68,950,616**	**$ 69,733,039**	**100.00%**
Cert, % of Tot Exp	**83.27%**	**43.94%**	**44.79%**	**43.73%**	**42.92%**	**43.98%**	**42.92%**
Class, % of Tot Exp	**0.00%**	**16.34%**	**16.33%**	**17.22%**	**17.29%**	**17.52%**	**17.29%**
Benef, % of Tot Exp	**#DIV/0!**	**23.73%**	**21.66%**	**21.83%**	**21.25%**	**21.64%**	**21.25%**
MSOC, % of Tot Exp	**16.73%**	**15.99%**	**17.21%**	**17.22%**	**18.40%**	**16.86%**	**18.40%**





By Object

Lynden School District
2026/2027
Other Funds (CPF, DSF, ASB, & TVF)

List

Type	Capital Projects	Debt Service	Associated Student Body	Transportation Vehicle
Beginning Fund Balance	$ 77,743	$ 2,157,177	$ 699,098	$ 625,021
Revenue	$ 935,000	$ 3,467,177	$ 714,871	$ 404,000
Expenditure	$ 780,000	$ 3,326,249	$ 714,871	$ 900,000
Other Financing	$ (150,000)	$ -	$ -	$ -
Net Change in Fund Balance	$ 5,000	$ 140,928	$ -	$ (496,000)
Prior Period Adjustment	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 82,743	$ 2,298,105	$ 699,098	$ 129,021

Lynden School District
2026/2027

Other Funds, Capital Projects Fund

Type	22-23	23-24	24-25	25-26 (Budg)	25-26 (Proj)	26-27	27-28	28-29	29-30
Beginning Fund Balance	$ 488,372	$ 139,233	$ 303,474	$ 154,538	$ 595,956	$ 77,743	$ 82,743	$ 87,743	$ 92,743
Local T	$ 794,420	$ 805,479	$ 365,140	$ -	$ -	$ -	$ -	$ -	$ -
Local NT	$ 11,580	$ 16,778	$ 24,511	$ 5,000	$ 22,500	$ 5,000	$ 5,000	$ 5,000	$ 5,000
State GP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State SP	$ -	$ -	$ -	$ -	$ 150,000	$ -	$ -	$ -	$ -
Federal GP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal SP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other SD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Ag	$ -	$ -	$ 1,030,637	$ -	$ -	$ -	$ -	$ -	$ -
Other Financing Sources, GF Transfer (LoC Assist)	$ -	$ -	$ -	$ -	$ 300,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Other Financing Sources, GF Transfer (Facilities)	$ -	$ -	$ 708,000	$ 100,000	$ 100,000	$ -	$ 50,000	$ 50,000	$ 50,000
Other Financing Sources, GF Transfer (Lynden Academy)	$ -	$ -	$ -	$ -	$ -	$ 280,000	$ -	$ -	$ -
Other Financing Sources, GF Transfer (Tech)	$ -	$ -	$ -	$ 150,000	$ 150,000	$ -	$ 50,000	$ 50,000	$ 50,000
Other Financing Sources, Budget Cap	$ -	$ -	$ -	$ 500,000	$ 150,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Total Revenue	$ 806,000	$ 822,257	$ 2,128,288	$ 755,000	$ 872,500	$ 935,000	$ 755,000	$ 755,000	$ 755,000
Expenditure, Sites	$ -	$ -	$ 39,821	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure, Buildings	$ 384,741	$ 164,817	$ 103,354	$ 175,000	$ 581,212	$ -	$ 50,000	$ 50,000	$ 50,000
Expenditure, Buildings (Lynden Academy)	$ -	$ -	$ -	$ -	$ -	$ 280,000	$ -	$ -	$ -
Expenditure, Equipment	$ 149,268	$ 149,268	$ 1,393,363	$ -	$ 509,501	$ -	$ -	$ -	$ -
Expenditure, Instructional Technology	$ -	$ -	$ 149,268	$ 200,000	$ -	$ -	$ 50,000	$ 50,000	$ 50,000
Expenditure, Budget Capacity	$ -	$ -	$ -	$ 500,000	$ 150,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000
Expenditure, Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ 534,009	$ 314,085	$ 1,685,807	$ 875,000	$ 1,240,713	$ 780,000	$ 600,000	$ 600,000	$ 600,000
Transfers Out	$ (621,129)	$ (343,931)	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)	$ (150,000)
Net Change in Fund Balance	$ (349,138)	$ 164,241	$ 292,481	$ (270,000)	$ (518,213)	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 139,233	$ 303,474	$ 595,956	$ (115,462)	$ 77,743	$ 82,743	$ 87,743	$ 92,743	$ 97,743

Lynden School District
2026/2027

List

Other Funds, Debt Service Fund

Type	22-23	23-24	24-25	25-26 (Budg)	25-26 (Proj)	26-27	27-28	28-29	29-30
Beginning Fund Balance	$ 2,070,786	$ 2,127,683	$ 2,205,001	$ 2,023,958	$ 2,205,001	$ 2,157,177	$ 2,298,105	$ 2,304,627	$ 2,244,383
Local T	$ 3,082,729	$ 3,126,012	$ 3,207,667	$ 3,244,127	$ 3,250,000	$ 3,239,177	$ 3,171,823	$ 3,165,030	$ 3,227,518
Local NT	$ 22,207	$ 35,627	$ 114,260	$ 37,000	$ 37,500	$ 37,000	$ 37,000	$ 37,000	$ 37,000
State GP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State SP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal GP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal SP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other SD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Ag	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Financing Sources	$ 704,216	$ 491,529	$ 15,112,566	$ -	$ -	$ -	$ -	$ -	$ -
Other Financing Sources, GF	$ -	$ -	$ -	$ 103,086	$ 103,086	$ 16,000	$ 12,032	$ 8,000	$ 4,000
Other Financing Sources, CPF	$ -	$ -	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Federal SP (w/in Investment Earnings)	$ -	$ -	$ -	$ 25,000	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Total Revenue	$ 3,809,152	$ 3,653,168	$ 18,434,493	$ 3,559,213	$ 3,540,586	$ 3,467,177	$ 3,395,855	$ 3,385,030	$ 3,443,518
Expenditure, Voted Principal	$ 2,945,490	$ 2,130,888	$ 2,554,333	$ 2,466,193	$ 2,316,192	$ 2,000,000	$ 2,155,000	$ 2,310,000	$ 2,480,000
Expenditure, Voted Interest	$ 805,825	$ 1,443,162	$ 1,097,552	$ 1,257,442	$ 1,270,900	$ 1,134,750	$ 1,046,800	$ 951,775	$ 843,900
Expenditure, Non-Voted LGO Principal	$ -	$ -	$ -	$ -	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Expenditure, Non-Voted LGO Interest	$ -	$ -	$ -	$ -	$ -	$ 15,999	$ 12,032	$ 8,000	$ 4,000
Expenditure, Bond Transfer Fees	$ 940	$ 1,800	$ 158,578	$ 500	$ 1,317	$ 500	$ 500	$ 500	$ 500
Expenditure, Budget Capacity	$ -	$ -	$ -	$ 25,000	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Total Expenditures	$ 3,752,255	$ 3,575,850	$ 3,810,463	$ 3,749,135	$ 3,588,410	$ 3,326,249	$ 3,389,332	$ 3,445,275	$ 3,503,400
Net Change in Fund Balance	$ 56,897	$ 77,318	$ 14,624,029	$ (189,922)	$ (47,824)	$ 140,928	$ 6,522	$ (60,245)	$ (59,882)
Prior Period Adjustment or Other Activity	$ -	$ -	$ (14,695,252)	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 2,127,683	$ 2,205,001	$ 2,133,778	$ 1,834,036	$ 2,157,177	$ 2,298,105	$ 2,304,627	$ 2,244,383	$ 2,184,501

Lynden School District
2026/2027

List

Other Funds, Associated Student Body Fund

Type	22-23	23-24	24-25	25-26 (Budg)	25-26 (Proj)	26-27	27-28	28-29	29-30
Beginning Fund Balance	$ 344,377	$ 409,442	$ 509,837	$ 550,000	$ 519,098	$ 699,098	$ 699,098	$ 699,098	$ 699,098
General Student Body	$ 230,485	$ 292,824	$ 287,772	$ 407,029	$ 225,000	$ 246,670	$ 246,670	$ 246,670	$ 246,670
Athletics	$ 6,369	$ 5,073	$ 4,953	$ -	$ 5,000	$ 4,000	$ 4,000	$ 4,000	$ 4,000
Classes	$ 23,313	$ 18,807	$ 17,361	$ -	$ 50,000	$ 16,866	$ 16,866	$ 16,866	$ 16,866
Clubs	$ 239,020	$ 221,370	$ 221,054	$ 196,255	$ 445,000	$ 235,099	$ 235,099	$ 235,099	$ 235,099
Private Monies	$ 7,731	$ 3,727	$ 7,327	$ 10,269	$ 10,000	$ 12,236	$ 12,236	$ 12,236	$ 12,236
Private Monies, Budget Capacity *1	$ -	$ -	$ -	$ 100,000	$ -	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Total Revenue	$ 506,918	$ 541,802	$ 538,467	$ 713,553	$ 735,000	$ 714,871	$ 714,871	$ 714,871	$ 714,871
General Student Body *1	$ 105,659	$ 104,829	$ 153,298	$ 288,217	$ 5,000	$ 17,500	$ 17,500	$ 17,500	$ 17,500
Athletics	$ 85,897	$ 101,664	$ 161,468	$ 118,812	$ 95,000	$ 126,700	$ 126,700	$ 126,700	$ 126,700
Classes	$ 10,859	$ 12,895	$ 16,377	$ -	$ 45,000	$ 16,866	$ 16,866	$ 16,866	$ 16,866
Clubs	$ 231,116	$ 216,306	$ 189,991	$ 196,255	$ 390,000	$ 197,431	$ 197,431	$ 197,431	$ 197,431
Private Monies	$ 8,322	$ 5,712	$ 8,073	$ 9,769	$ 20,000	$ 12,236	$ 12,236	$ 12,236	$ 12,236
Private Monies, Budget Capacity *1	$ -	$ -	$ -	$ 100,500	$ -	$ 344,138	$ 344,138	$ 344,138	$ 344,138
Total Expenditures	$ 441,853	$ 441,407	$ 529,206	$ 713,553	$ 555,000	$ 714,871	$ 714,871	$ 714,871	$ 714,871
Net Change in Fund Balance	$ 65,065	$ 100,395	$ 9,260	$ -	$ 180,000	$ -	$ -	$ -	$ -
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 409,442	$ 509,837	$ 519,098	$ 550,000	$ 699,098	$ 699,098	$ 699,098	$ 699,098	$ 699,098

* - Includes $20k of budget capacity wthin revenue & expenditure

Lynden School District
2026/2027

List

)ther Funds, Transportation Vehicle Fund

Type	22-23	23-24	24-25	25-26 (B)	25-26 (A)	26-27	27-28	28-29	29-30
Beginning Fund Balance	$ 470,357	$ 911,923	$ 1,103,881	$ 905,788	$ 908,908	$ 625,021	$ 129,021	$ 131,521	$ 134,021
Local T	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local NT	$ 8,652	$ 28,953	$ 24,086	$ 4,000	$ 25,000	$ 4,000	$ 2,500	$ 2,500	$ 2,500
State GP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
State SP	$ 432,914	$ 374,922	$ 373,347	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000	$ 375,000
Federal GP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Federal SP	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other SD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Ag	$ -	$ 3,000	$ 4,000	$ 25,000	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000
Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Revenue	$ 441,566	$ 406,875	$ 401,433	$ 404,000	$ 400,000	$ 404,000	$ 402,500	$ 402,500	$ 402,500
Expenditure, Large Buses	$ -	$ 214,918	$ 596,405	$ 400,000	$ 425,131	$ 500,000	$ 200,000	$ 200,000	$ 200,000
Expenditure, Small Buses	$ -	$ -	$ -	$ 150,000	$ 258,757	$ 250,000	$ 175,000	$ 175,000	$ 175,000
Expenditure, Major Repairs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Expenditure, Budget Capacity	$ -	$ -	$ -	$ 500,000	$ -	$ 150,000	$ 25,000	$ 25,000	$ 25,000
Expenditure, Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Expenditures	$ -	$ 214,918	$ 596,405	$ 1,050,000	$ 683,888	$ 900,000	$ 400,000	$ 400,000	$ 400,000
Net Change in Fund Balance	$ 441,566	$ 191,957	$ (194,973)	$ (646,000)	$ (283,888)	$ (496,000)	$ 2,500	$ 2,500	$ 2,500
Prior Period Adjustment	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Ending Fund Balance	$ 911,923	$ 1,103,881	$ 908,908	$ 259,788	$ 625,021	$ 129,021	$ 131,521	$ 134,021	$ 136,521

Lynden School District
Finance & Operations
2026/2027

List

Budget Hearing & Proposed Adoption (August 6, 2026)

Fines, Fees, & Meal Prices	2025/2026	2026/2027	
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	$ 2.25	$ 2.25	District determination tied to program costs
Secondary Lunch	$ 3.90	$ 4.15	USDA Paid Equity Lunch Tool
Adult Breakfast	$ 3.00	$ 3.25	District determination tied to program costs
Adult Lunch	$ 5.00	$ 5.25	District determination tied to program costs
Elementary Breakfast	$ -	$ -	HB 1238 in-effect for 26/27 (threshhold 30% Free/Reduced drives entire school)
Elementary Lunch	$ -	$ -	HB 1238 in-effect for 26/27 (threshhold 30% Free/Reduced drives entire school)
Associated Student Body (ASB) Card	$ 35.00	$ 35.00	Free / reduced students eligible for different pricing structure
Social School Events	$ 25.00	$ 25.00	

Associated Student Body (ASB) Information

* HB 1238 requires annual review of access & participation for all students, providing opportunities to mitigate the impact of financial challenges
* The District, in partnership with the High School Student Council provided a report on progress to meet the requirement noted above
* The Student Council provided the District with its 25/26 budget, working in partnership with the District's Athletic Director
* A copy of the ASB Card and Athletic Participation Data is available on the District's website, or if you would like a copy, please let Ben know

Lynden School District
Finance & Operations
2026/2027

List

Budget Hearing & Proposed Adoption (August 6, 2026)

Authorized Expenditures	2026/2027	Projected Ending Fund Balance	2026/2027
General Fund	$ 69,834,616	General Fund	$ 4,048,783
Capital Projects Fund	$ 780,000	Capital Projects Fund	$ 182,742
Debt Service Fund	$ 3,326,249	Debt Service Fund	$ 2,298,104
Associated Student Body Fund	$ 714,871	Associated Student Body Fund	$ 699,098
Transportation Vehicle Fund	$ 900,000	Transportation Vehicle Fund	$ 129,021

Positive $, Transfer-in, Negative $, Transfer-out

Authorized Transfers Between Funds	GF	CPF	DSF	TVF	Total
General Fund	$ (446,000)	$ 430,000	$ 16,000	$ -	$ -
Capital Projects Fund	$ -	$ (150,000)	$ -	$ -	$ (150,000)
Debt Service Fund	$ -	$ -	$ 150,000	$ -	$ 150,000
Transportation Vehicle Fund	$ -	$ -	$ -	$ -	$ -
Total	$ (446,000)	$ 280,000	$ 166,000	$ -	$ -

Lynden School District
Finance & Operations
2026/2027

List

Finance (Budget Development)
Annual MSOC Disclosure

Combined 1191 MSOC from F-203	
Regular Instruction (Column A)	$ 4,369,188
Grades 9-12 Additional (Column I)	$ 188,027
* **Total MSOC Allocation**	**$ 4,557,214**

** **Objects of Expenditure from F-195**	Totals	Prg 01 *1	Prg 02	Prg 03	Prg 97
Object 5 - totals	$ 2,159,942	$ 1,593,442	$ 175,000	$ -	$ 391,500
Object 7 - totals	$ 5,923,808	$ 1,357,312	$ -	$ 305,137	$ 4,261,359
Object 8 - totals	$ 21,000	$ -	$ -	$ -	$ 21,000
Object 9 - totals	$ 60,000	$ -	$ -	$ -	$ 60,000
* **Total Budgeted 5-9 Expenditures**	**$ 8,164,750**				
* **Difference**	**$ (3,607,536)**	**$ (2,533,882)**	**$ (3,296,533)**	**$ (3,204,864)**	
	26/27	25/26	24/25	23/24	

*1 - District Accounts (Program 01 - 09 are all considered Basic Education Accounts)

*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

Per the Supplemental Budget Section 502(8)(a)(ii) pages 206-207:
(ii) For the 2016-17 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (A) of this subsection (8) (a) (ii) exceeds (B) of this subsection (8) (a) (ii), any proposed use of this difference and how this will improve student achievement.

(Note: If the MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.)

This tool is provided as a courtesy only. It is the district's responsibility to interpret the disclosure requirements and calculations. Per OSPI, the disclosure requirement is included in both the House and Senate budget proposals.

Lynden School District No.504

FISCAL YEAR 2026-2027

Lynden School District No.504

FISCAL YEAR 2026-2027

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, 2026 through August 31, 2027.

ESD Superintendent or Designee	Signed Date
OSPI Representative	Signed Date

Lock and Print Date: 07/21/2026

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	68,851,430	714,871	3,467,176	935,000	404,000
Total Appropriation (Expenditures)	69,733,039	714,871	3,326,249	780,000	900,000
Other Financing Uses--Transfers Out (G.L. 536)	446,000	XXXXX	0	150,000	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
UNUSUAL OR INFREQUENT ITEMS - INFLOWS (G.L. 968)	0	0	0	0	0
UNUSUAL OR INFREQUENT ITEMS - OUTFLOWS (G.L. 538)	0	0	0	0	0
NET CHANGE IN FUND BALANCE	-1,327,608	0	140,927	5,000	-496,000
Beginning Total Fund Balance	5,376,392	699,098	2,157,177	177,742	625,021
Ending Total Fund Balance	4,048,783	699,098	2,298,104	182,742	129,021
SECTION B: EXCESS LEVIES FOR 2027 COLLECTION					
Excess levies approved by voters for 2027 collection	11,400,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2027 collection after rollback	11,400,000	XXXXX	3,250,000	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 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	3,548.06		3,494.00		3,420.00	
FTE Certificated Employees	233.727		237.496		235.044	
FTE Classified Employees	142.450		152.983		150.888	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	63,882,280		66,801,004		68,851,430	
Total Expenditures	63,315,425		67,699,309		69,733,039	
Total Beginning Fund Balance	7,127,574		6,292,960		5,376,392	
Total Ending Fund Balance	6,926,766		5,041,569		4,048,783	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	34,482,234	54.46	37,907,876	55.99	39,165,694	56.17
Federal Special Purpose Funding	1,651	16.01	0	0.00	XXXXX	XXXXX
Special Education Instruction	10,139,888	3.44	10,589,826	15.64	10,769,110	15.44
Vocational Instruction	2,175,251	0.00	2,197,433	3.25	2,113,125	3.03
Skill Center Instruction	0	5.40	0	0.00	0	0.00
Compensatory Education	3,421,627	0.68	3,106,249	4.59	3,024,921	4.34
Other Instructional Programs	430,509	0.01	1,454,611	2.15	1,468,144	2.11
Community Services	8,220	19.99	0	0.00	0	0.00
Support Services	12,656,045	100.00	12,443,314	18.38	13,192,045	18.92
Total - Program Groups	63,315,425		67,699,309	100.00	69,733,039	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	37,553,786	59.31	41,379,932	61.12	42,654,111	61.17
Teaching Support	8,381,774	13.24	9,108,173	13.45	9,064,120	13.00
Other Supportive Activities	9,811,690	15.50	9,461,541	13.98	10,335,083	14.82
Building Administration	3,281,630	5.18	3,694,495	5.46	3,781,722	5.42
Central Administration	3,918,794	6.19	4,055,168	5.99	3,898,003	5.59
Total - Activity Groups	63,315,425	100.00	67,699,309	100.00	69,733,039	100.00

Lynden School District No.504

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2024-2025	(2) % of Total	(3) Budget 2025-2026	(4) % of Total	(5) Budget 2026-2027	(6) % of Total
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	27,690,131	43.73	29,590,850	43.71	30,666,301	43.98
Classified Salaries	10,905,715	17.22	11,921,737	17.61	12,219,890	17.52
Employee Benefits and Payroll Taxes	13,819,647	21.83	14,653,966	21.65	15,088,127	21.64
Supplies, Instructional Resources and Noncapitalized Items	2,999,369	4.74	3,385,250	5.00	3,281,692	4.71
Purchased Services	7,433,429	11.74	8,034,506	11.87	8,369,029	12.00
Travel	105,495	0.17	28,000	0.04	28,000	0.04
Capital Outlay	361,640	0.57	85,000	0.13	80,000	0.11
Total - Objects	63,315,425	100.00	67,699,309	100.00	69,733,039	100.00

Lynden School District No.504

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2024-2025	Budget 2/ 2025-2026	Budget 3/ 2026-2027
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	276.49	185.00	188.00
2. Grade 1	224.70	193.00	197.00
3. Grade 2	240.10	231.00	191.00
4. Grade 3	238.22	257.00	218.00
5. Grade 4	216.56	236.00	239.00
6. Grade 5	230.72	230.00	242.00
7. Grade 6	234.89	241.00	227.00
8. Grade 7	255.34	240.00	237.00
9. Grade 8	220.24	261.00	236.00
10. Grade 9	257.57	246.00	270.00
11. Grade 10	229.97	253.00	223.00
12. Grade 11 (excluding Running Start)	200.06	189.00	196.00
13. Grade 12 (excluding Running Start)	159.72	173.00	164.00
14. SUBTOTAL	**2,984.58**	**2,935.00**	**2,828.00**
15. Running Start	130.89	125.00	125.00
16. Dropout Reengagement Enrollment	36.00	36.00	36.00
17. ALE Enrollment	396.59	398.00	431.00
18. TOTAL K-12	**3,548.06**	**3,494.00**	**3,420.00**
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	233.73	237.50	235.044
2. General Fund FTE Classified Employees /4	142.45	152.98	150.888

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 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	9,162,380	10,429,039	11,027,377
2000 | Local Nontax Support	715,348	575,681	677,000
3000 | State, General Purpose	37,281,282	38,738,806	38,851,542
4000 | State, Special Purpose	13,101,744	12,869,168	13,360,559
5000 | Federal, General Purpose	4,742	44,367	44,367
6000 | Federal, Special Purpose	3,300,517	2,867,943	3,249,785
7000 | Revenues from Other School Districts	27,555	0	20,000
8000 | Revenues from Other Entities	285,612	1,276,000	1,620,800
9000 | Other Financing Sources	3,100	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**63,882,280**	**66,801,004**	**68,851,430**
EXPENDITURES			
00 | Regular Instruction	34,482,234	37,907,876	39,165,694
20 | Special Education Instruction	10,139,888	10,589,826	10,769,110
30 | Vocational Education Instruction	2,175,251	2,197,433	2,113,125
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	3,421,627	3,106,249	3,024,921
70 | Other Instructional Programs	430,509	1,454,611	1,468,144
80 | Community Services	8,220	0	0
90 | Support Services	12,656,045	12,443,314	13,192,045
B. TOTAL EXPENDITURES	**63,315,425**	**67,699,309**	**69,733,039**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**815,086**	**353,086**	**446,000**
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. UNUSUAL OR INFREQUENT ITEMS-INFLOWS (G.L. 968)	0	0	0
F. UNUSUAL OR INFREQUENT ITEMS-OUTFLOWS (G.L. 538)	0	0	0
G. NET CHANGE IN FUND BALANCE (A-B-C-D+E-F)	**-248,230**	**-1,251,390**	**-1,327,608**
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	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

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

		(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.828	Restricted for Carryover of Food Service Revenue	1,319,896	1,000,000	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	1,555,537	826,392
G.L.891	Unassigned to Minimum Fund Balance Policy	2,885,061	3,187,423	3,000,000
H.	**TOTAL BEGINNING FUND BALANCE**	**7,127,574**	**6,292,960**	**5,376,392**
	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	108,240	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	1,319,896	1,000,000	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	527,529	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	208,000	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	635,000	0	0

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2024-2025	(2) Budget 2025-2026	(3) Budget 2026-2027
G.L.890 Unassigned Fund Balance	962,329	165,854	-501,216
G.L.891 Unassigned to Minimum Fund Balance Policy	3,165,771	3,325,715	3,000,000
I. TOTAL ENDING FUND BALANCE (G+H)	**6,926,766**	**5,041,569**	**4,048,783**

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 extingishments. 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.