Lynden School District List
Finance & Operations
2026/2027

Finance (Budget Development)
Budget Extension Check, For 25/26 Activity

Description		GF	CPF	DSF	ASB	TVF
Part II - Budget Authority	F195 Budget Authorization	$ 67,699,309	$ 875,000	$ 3,749,135	$ 663,553	$ 1,050,000
	Expenditures (YTD)	$ 56,439,275	$ 690,713	$ 3,724,952	$ 489,013	$ 258,667
	# of Months	10	10	10	10	10
	Expenditures (Projected, Calc)	$ 67,727,130	$ 828,856	n/a	$ 586,815	$ 310,401
	Expenditures (Projected, Other)	$ -	$ 911,857	$ -	$ -	$ -
	Expenditures (Total)	$ 67,727,130	$ 1,740,713	$ 3,724,952	$ 586,815	$ 310,401
	Budget Variance, Estimated	**$ (27,821)**	**$ (865,713)**	**$ 24,183**	**$ 76,738**	**$ 739,599**

(*1) General Fund for 25/26 — **See outline below**
(*2) Capital Projects Fund for 25/26 — **Increase necessary to recognize $150,000 OSPI Grant for Isom RR Upgrade & LHS Safety & Capacity**

General Fund

Budget Authority			$ 67,699,309		**Begin Fd Bal**	**$ 6,926,766**
Staffing Costs	$	56,260,974			**Revenue**	**$ 67,053,325**
MSOC's *1	$	11,539,374			**Expenditure**	**$ 68,250,616**
Conservatism	$	450,268			**Transfers**	**$ 353,086**
Projected Expenditures			**$ 68,250,616**		**End Fd Bal**	**$ 5,376,389**
Budget Extension				**$ 551,307**		

Capital Projects Fund

Budget Authority			**$ 875,000**		**Begin Fd Bal**	**$ 595,956**
Buildings	$	181,212			**Revenue**	**$ 872,500**
Instr Tech	$	509,501			**Expenditure**	**$ 1,240,713**
Isom RR	$	150,000			**Transfers**	**$ 150,000**
LHS Safety	$	175,000			**End Fd Bal**	**$ 77,743**
LHS Capacity	$	75,000				
Conservatism	$	150,000				
Projected Expenditures			**$ 1,240,713**			
Budget Extension				**$ 365,713**		

*1 - Materials, Supplies, & Operating Costs (MSOC's)

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	10,429,039	54,275	10,483,314
2000 | Local Nontax Support	575,681	174,319	750,000
3000 | State, General Purpose	38,738,806	-705,858	38,032,948
4000 | State, Special Purpose	12,869,168	500,601	13,369,769
5000 | Federal, General Purpose	44,367	59,134	103,501
6000 | Federal, Special Purpose	2,867,943	844,850	3,712,793
7000 | Revenues from Other School Districts	0	25,000	25,000
8000 | Revenues from Other Entities	1,276,000	-700,000	576,000
9000 | Other Financing Sources	0	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**66,801,004**	**252,321**	**67,053,325**
EXPENDITURES			
00 | Regular Instruction	37,907,876	0	37,907,876
10 | Federal Special Purpose Funding	0	0	0
20 | Special Education Instruction	10,589,826	0	10,589,826
30 | Vocational Education Instruction	2,197,433	0	2,197,433
40 | Skill Center Instruction	0	0	0
50 and 60 | Compensatory Education Instruction	3,106,249	0	3,106,249
70 | Other Instructional Programs	1,454,611	551,307	2,005,918
80 | Community Services	0	0	0
90 | Support Services	12,443,314	0	12,443,314
B. TOTAL EXPENDITURES	**67,699,309**	**551,307**	**68,250,616**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**353,086**	**0**	**353,086**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-1,251,390**	**-298,986**	**-1,550,376**
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	50,000	0	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	1,000,000	0	1,000,000

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
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	500,000	0	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	0	0	0
G.L.890	Unassigned Fund Balance	1,555,537	633,806	2,189,343
G.L.891	Unassigned to Minimum Fund Balance Policy	3,187,423	0	3,187,423
F.	**TOTAL BEGINNING FUND BALANCE**	**6,292,960**	**633,806**	**6,926,766**
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	50,000	0	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	1,000,000	0	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	500,000	0	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	0	0	0
G.L.890	Unassigned Fund Balance	165,854	334,820	500,674
G.L.891	Unassigned to Minimum Fund Balance Policy	3,325,715	0	3,325,715

Lynden School District No.504

SUMMARY OF GENERAL FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	5,041,569	334,820	5,376,389

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.

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

Lynden School District No.504

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	5,000	17,500	22,500
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	0	150,000	150,000
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	500,000	-350,000	150,000
9000 | Other Financing Sources	250,000	300,000	550,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**755,000**	**117,500**	**872,500**
EXPENDITURES			
10 | Sites	0	0	0
20 | Buildings	175,000	406,212	581,212
30 | Equipment	700,000	-40,499	659,501
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. TOTAL EXPENDITURES	**875,000**	**365,713**	**1,240,713**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**150,000**	**0**	**150,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-270,000**	**-248,213**	**-518,213**
BEGINNING FUND BALANCE			
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

Lynden School District No.504

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
G.L.863	Restricted from State Proceeds	0	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	626,598	-30,642	595,956
G.L.890	Unassigned Fund Balance	0	0	0
F.	**TOTAL BEGINNING FUND BALANCE**	**626,598**	**-30,642**	**595,956**
ENDING FUND BALANCE				
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.840	Nonspendable Fund Balance-Inventory & Prepaid Items	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.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	0	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	356,598	-278,855	77,743
G.L.890	Unassigned Fund Balance	0	0	0
H.	**TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/**	**356,598**	**-278,855**	**77,743**

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

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Lynden School District No.504

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

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

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

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
REVENUES AND OTHER FINANCING SOURCES			
1000 | Local Taxes	0	0	0
2000 | Local Nontax Support	5,000	17,500	22,500
3000 | State, General Purpose	0	0	0
4000 | State, Special Purpose	0	150,000	150,000
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	500,000	-350,000	150,000
9000 | Other Financing Sources	250,000	300,000	550,000
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	**755,000**	**117,500**	**872,500**
EXPENDITURES			
10 | Sites	0	0	0
20 | Buildings	175,000	406,212	581,212
30 | Equipment	700,000	-40,499	659,501
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. TOTAL EXPENDITURES	**875,000**	**365,713**	**1,240,713**
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	**150,000**	**0**	**150,000**
D. OTHER FINANCING USES (G.L.535) 2/	**0**	**0**	**0**
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	**-270,000**	**-248,213**	**-518,213**
BEGINNING FUND BALANCE			
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

Lynden School District No.504

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
G.L.863 Restricted from State Proceeds	0	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	626,598	-30,642	595,956
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	**626,598**	**-30,642**	**595,956**
ENDING FUND BALANCE			
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.840 Nonspendable Fund Balance-Inventory & Prepaid Items	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.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	0	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	356,598	-278,855	77,743
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	**356,598**	**-278,855**	**77,743**

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Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
LOCAL TAXES			
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
1000 | TOTAL LOCAL TAXES	**0**	**0**	**0**
LOCAL SUPPORT NONTAX			
2200 | Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 | Investment Earnings	5,000	17,500	22,500
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 | TOTAL LOCAL NONTAX SUPPORT	**5,000**	**17,500**	**22,500**
STATE, GENERAL PURPOSE			
3600 | State Forests	0	0	0
3900 | Other State General Purpose, Unassigned	0	0	0
3000 | TOTAL STATE, GENERAL PURPOSE	**0**	**0**	**0**
STATE, SPECIAL PURPOSE			
4100 | Special Purpose, Unassigned	0	0	0
4130 | State Matching Funding Assistance, Paid Direct to Districts	0	150,000	150,000
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 | TOTAL STATE, SPECIAL PURPOSE	**0**	**150,000**	**150,000**
FEDERAL, GENERAL PURPOSE			

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

		(1) Current Budget	(2) Current Year Change	(3) Revised Budget
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	0	0	0
5000	**TOTAL FEDERAL, GENERAL PURPOSE**	**0**	**0**	**0**
FEDERAL, SPECIAL PURPOSE				
6111	Federal Special Purpose—GEER	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—Reserved H	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
6211	Federal Special Purpose—GEER	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—Reserved H	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—GEER	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—Reserved H	0	0	0
6340	Impact Aid-Construction	0	0	0
6376	Targeted Assistance ESSER I	0	0	0

Lynden School District No.504

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Current Budget	(2) Current Year Change	(3) Revised Budget
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	500,000	-350,000	150,000
8101 | Governmental Entities-Enrichment	0	0	0
8500 | Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITES	500,000	-350,000	150,000
OTHER FINANCING SOURCES			
9100 | Sale of Bonds	0	0	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)	250,000	300,000	550,000
9000 TOTAL OTHER FINANCING SOURCES	250,000	300,000	550,000
TOTAL REVENUES AND OTHER FINANCING SOURCES	755,000	117,500	872,500

Lynden School District No.504

REVENUE WORK SHEET--CAPITAL PROJECTS FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0	0	44.00	0
Spring 2026	0	0	0	55.00	0
1100 TOTAL LOCAL TAXES:					0

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) $ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2025	0	0.000	0	0.00	XXXXX
Spring 2026	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

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CAPITAL PROJECTS FUND--PROJECT DESCRIPTION FOR FY 2025-2026

	TOTAL	(10) Sites	(20) Buildings	(30) Equipment	(35) Instruction Technology	(40) Energy	(50) Sales and Lease Expenditure	(60) Bond Issuance Expenditure	(90) Debt
PROJECT DESCRIPTION									
25/26 Useful Life	181,212	0	181,212	0	0	0	0	0	0
25/26 Equipment	509,501	0	0	250,000	259,501	0	0	0	0
25/26 Budget Capacity	150,000	0	0	150,000	0	0	0	0	0
25/26 Isom RR Upgrade	150,000	0	150,000	0	0	0	0	0	0
25/26 LHS Safety	175,000	0	175,000	0	0	0	0	0	0
25/26 LHS Capacity	75,000	0	75,000	0	0	0	0	0	0
TOTAL EXPENDITURES	**1,240,713**	**0**	**581,212**	**400,000**	**259,501**	**0**	**0**	**0**	**0**

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SALARY EXHIBIT -- CERTIFICATED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	HIGH ANNUAL RATE	LOW ANNUAL RATE	AVERAGE ANNUAL RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY

**** NO CERTIFICATED SALARY DATA FOR THIS PROGRAM ****

1/ The number of full-time days per contract year is determined by the district, with a minimum of 180 days. The length of a full work day is determined by the district. To determine partial FTE, divide the part of the day worked by the full day as determined by the district and then multiply the result by the ratio of work days contracted for to 180. No employee can be more than 1.000 FTE. Include state institutions staff.

2/ Except for subtotals and totals, total annual salary must equal FTE times average annual salary rate.

3/ Use three decimal places.

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SALARY EXHIBIT -- CLASSIFIED EMPLOYEES

PROGRAM CP - Capital Projects

ACTIVITY CODE	TITLE OF POSITION	FTE 1/, 3/	NUMBER OF HOURS	HIGH HOURLY RATE	LOW HOURLY RATE	AVERAGE HOURLY RATE	TOTAL ANNUAL SALARY 2/	ANNUAL STATE SALARY	ANNUAL LOCAL SALARY

**** NO CLASSIFIED SALARY DATA FOR THIS PROGRAM ****

1/ A full-time equivalent is considered to be 2080 hours. When less than 2080 hours, divide the amount of hours by 2080 to determine FTE. No employee can be more than 1.000 FTE. Include state institutions and vocationally-technical staff.

2/ Except for subtotals and totals, total annual salary must equal the number of hours times the average hourly rate of pay.

3/ Use three decimal places.

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CAPITAL PROJECTS FUND - LONG-TERM FINANCING - CONDITIONAL SALES CONTRACTS AND NOTES 1/

A.	(1) Assets Purchased by CONDITIONAL SALES CONTRACTS (RCW 28A.335.170) in prior years	(2) Length of Contract (months)	(3) Outstanding Balance at Sept 1, 2025	(4) Principal Payments in FY 2025-2026	(5) Interest Payments in FY 2025-2026	(6) Outstanding Balance at Aug 31, 2026 (Col.3-Col.4)
		0	0	0	0	0
A.	TOTAL		0	0	0	0
B.	Assets to be purchased by CONDITIONAL SALES CONTRACTS AND NOTES in new FY	Length of Contract (months)	Amount of Contract Purchase less Down Pmts 2/	Prin. Pmts. in FY 2025-2026	Interest Payments in FY 2025-2026	Long-Term Financing Rev. Acct 9500 (Col.3)
		0	0	0	0	0
B.	TOTAL		0	0	0	0 4/
C.	TOTAL for Both Sections (A+B)			0 3/	0 3/	0

1/ Please refer to the Accounting Manual for School Districts, Chapter 3, page 24 for further information.

2/ Budget expenditure(s) in appropriate expenditure type on Page CP6.

3/ Budget as part of Expenditure (90) - Debt on Page CP6.

4/ Budget as Other Financing Source in Revenue Account No. 9500 on CP3.